

Hildale City Budget Narrative

Fiscal Year 2020-2021



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Conceptual Overview of Municipal Budgets

What Is a Budget?

A municipal budget is the projected financial operating plan. In general, a budget accounts for expected revenues and allocates resources to expenditures. Budgets, and the process of adopting a budget, should be all of the following:

- a reflection of the City's policies and priorities,
- a tool for communicating with constituents and Customers how taxes, fees, and charges for service are being spent, and
- an opportunity to allow citizens to be heard by their elected officials about how money is being spent.



How Do I Make Sense of the Budget?

Budgets are broken down into separate funds. Funds are separated based on the purpose for which the resources are being allocated. This type of accounting is to maximize the transparency for constituents. For example, one can see the total amount of money being spent on loans by looking at the Grants, Loans, and Allotments Fund. Table 1 shows common types of funds with an explanation of each type.

“A major responsibility of local elected officials, especially town or city council members, is to “appropriate funds” -- in other words, to adopt and maintain a budget.” (UCA-10-3-1210)

	General Fund • Every city maintains a general fund. All revenue belongs to the general fund unless specifically earmarked for another fund.
	Enterprise Fund • Used for services which charge a fee. Enterprise funds are handled like a business organization (e.g. golf courses, Salt Lake City Airport, sewer, or water)
	Capital Project Fund • Temporary funds that should be eliminated once the capital project is completed.
	Special Revenue Fund • Funds used to account for special or specific revenue sources, for example grant funds or revenue legally restricted for specific use.
	Internal Service • Funds used to track expenses that are shared by multiple other funds, for example utilities administration that is paid by several enterprise funds.
	Debt Service Fund • Funds used to pay principal and interest on outstanding debt.

Extracted and modified from ULCT: ulct.org

TABLE 1

Fund Overview

Each city tracks the financial business through a group of related accounts called a fund. All the general business functions of the cities which are supported primarily by tax dollars are in the City's General Fund. These include such things as administration, justice court, police services, fire and EMS, emergency dispatch, building, planning and zoning, public works, and parks.

Those functions of the cities which are operated like a business with rates and fees are called Enterprise Funds. Each enterprise fund is specific to the type of service provided; for example, the Water Fund is particularly supported by water rates and fees and is the accounting group specific to the maintenance and development of the water infrastructure and the business of providing culinary water service. Likewise, the Wastewater and Gas Funds are specific to their infrastructure and services.

Some of the Funds of Hildale City are called Internal Service Funds. These funds function to support the primary funds such as the General Fund and the Enterprise Funds. Some are specific to just the utility departments; for example, the Joint Utility Administration Fund is used to manage things that are jointly shared by all the utility departments like payroll and vehicles. Others are specific to just the General Fund departments. These include the Debt Service Fund; the Grants, Loans, and Allotments Fund; and the Capital Improvements Fund.

Other fund functions are shared by all the major departments; for example, the Litigation Risk Management Fund is used by the General Fund and the Utility Funds to help cover the cost of legal risk. The Judgment Resolution Fund was established to help manage the costs

associated with resolving and complying with a federal court judgment requiring specific monitoring, consulting, training, and reviews.

Hildale City's Funds

Hildale City's funds are as follows:

- General Fund (11)
- Debt Service Fund (31)
- Grants, Loans, and Allotments Special Service Fund (41)
- Capital Improvement Fund (45)
- Coronavirus Relief Fund (46)
- Judgement Resolution Fund (63)
- Risk Management Fund (64)
- Enterprise Funds
 - Joint Utility Administration Fund (65)
 - Water Utility Fund (81)
 - Wastewater Utility Fund (82)
 - Gas Utility Fund (84)
 - TOCC Fiber Utility Fund (89)
 - Fiber Utility Fund (90)

Figure 1 is a visual representation of how these funds relate to each other.

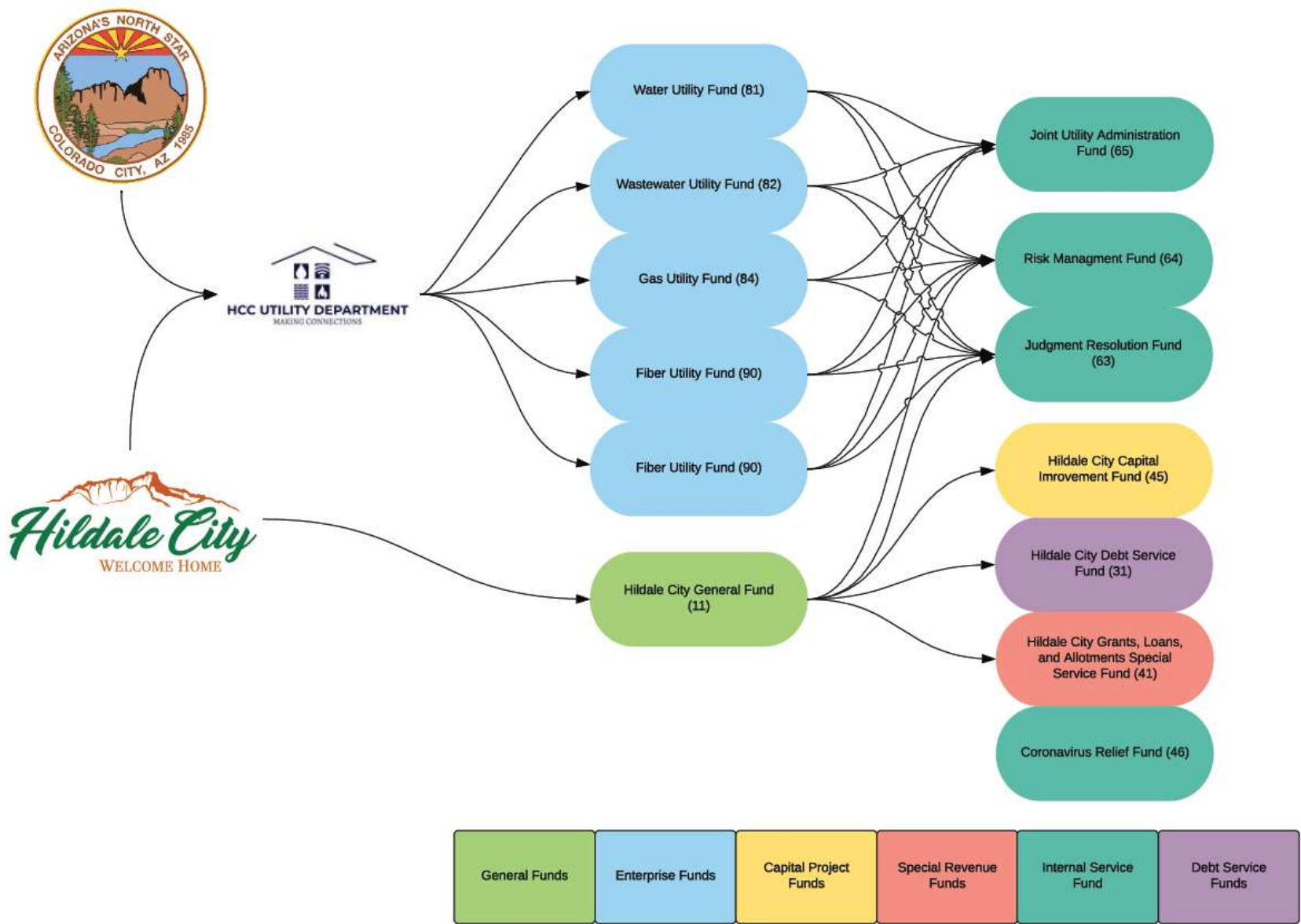


FIGURE 1

To What Applicable Laws and Rules do Municipal Budgets Conform?

Municipal budget laws are, in a large part, governed by Utah Code Title 10; Chapter 6; Uniform Fiscal Procedures Act for Utah Cities. A few of the many requirements in this chapter are as follows:

- The City must adopt a budget prior to June 30.
- The City must hold a public hearing with an advertised date at least 7 days in advance of adopting the budget with the proposed budget available for inspection by the public.
- The budget must “balance.” This means that the total budgeted expenses must be covered by the budgeted available resources.



For more information see the following links:

<https://le.utah.gov/xcode/Title10/Chapter6/10-6.html>, or see the resources provided by the Utah league of Cities and Towns (ULCT) at; <http://www.ulct.org/research-resources/budgeting-101/>

Budget Concepts

Budget Function

The city budget expresses a city's values and priorities. Dollars provided through the budgeting process can help policy ideas move from concept to reality. Budget choices affect the quality of life of all the citizens: the quality of our streets, the quality of water we drink, the quality of service provided by public safety departments, the quality of facilities at the city park, and the quality of the feeling of "home."

Budgets represent the interactions between citizens who provide the means and goods and services rendered by the government. Operational excellence is the goal of Hildale City in the development of its budget.

Two of the most important purposes of the city budget are to provide a plan for the orderly expenditure of the public funds and to provide a formal process for appropriating the public funds. By state law, funds cannot be spent until they are appropriated as required by the Fiscal Procedures Acts. Since the major purpose of a budget is to appropriate funds, budgets may not be reopened after the end of the fiscal year to cover over-expenditures.

The budget functions as an administration policy guide to meet the public openness and other requirements of state law. It creates the framework for the funding of public services and programs, setting forth the limits of what will be spent and guiding the choices of what will be purchased. The main objective is to require all levels of government organization to establish goals and objectives and to determine if those goals and objectives are being met in a fiscally responsible way.

As a matter of policy, the budget is reviewed monthly by each governing body. Along with the budget report, there is a review of the invoices paid and pending payments for the past month. Important to the review is the cash flow, analyzing whether revenues are meeting expenditures. Changes in revenue must be met by a fiscally responsible change in expenditures to ensure budgetary compliance.

Budget Officer

In Hildale City, the City Manager is responsible for establishing the city budget.¹

Fiscal Year

Hildale City's fiscal year runs from July 1st to June 30th. The fiscal year is commonly referred to using the year of the latter half of the fiscal year. For example, the fiscal year 2019-2020 is sometimes referred to as "Fiscal Year 2020" or "FY2020."

Budget Development

The city budget for each future year begins to be developed by considering the long-term commitments entered by the city and its departments throughout the preceding years. Specifically, departments have a general framework from prior years which should be consistent for planning the coming year. Changes from one year to the next are considered based on population trends, growth or decline, customer count, usage levels, and revenues collected.

The budget officer discusses the needs of the departments and works with the department heads to develop the budget for each department. Together, they review charts, graphs, and reports with

¹ Hildale City Ordinance, Title III, Sec. 31-6: Powers and Duties

historical and current data, considering trends in revenues as well as expenditures to develop an educated guess, if not an exact value, for each budget line item. This often involves dreaming big and then scaling back to rude realities, but always involves responsible consideration of possibilities.

Tentative Budget

Cities are required to have a tentative budget prepared by the first regular meeting of the city council in May each year. The tentative budget should present the needs of each department for the ensuing year. At this point, it is a work in progress; it is still adjustable. This budget report should present the audited actual report for the fiscal year preceding the current year, the anticipated actuals for the current year, and the planned budget for upcoming year.

Public Hearing

Cities are required to have a public hearing for the budget prior to adoption. The public hearing allows the city council to hear and the public to voice support or concerns regarding values expressed, policy, programs, appropriations, and rates and fees. The public hearing is an important part of the public's interaction with the government and the services thus provided.

Final Budget

Following the public hearing, the city must approve a final budget. The deadline for the final budget adoption is June 22nd preceding the beginning of the fiscal year of the budget.

The General Fund final budget must be balanced, meaning that the planned revenues must be equal to the planned expenditures.

Enterprise fund budgets do not necessarily need to be balanced because they operate more like private businesses; however, they must

still show fiscal responsibility in the gain or loss reflected in the proposed budgets.

Budget Execution

The adopted budget goes into effect on July 1st, the beginning of the new fiscal year. It then becomes the responsibility of the budget officer to work with department heads to ensure budgetary compliance. The budget officer reports on the budget monthly to the city council or other governing bodies, so they can stay informed and direct the department heads toward meeting the goals laid out in the budget.

Organizational Structure and Operational Partners

Hildale City Organization

Hildale City has a six-member council form of government.² By ordinance, the mayor is the chief executive officer³ with delegated executive powers, and the manager is the chief administrative officer⁴ with delegated executive and administrative powers. Department heads and other city staff work under the direction of the chief administrative officer; however, due to the joint-operated and contracted-for-services nature of most Hildale City departments, this relationship takes on a more collaborative nature than the typical direct-report relationship often seen in other cities.

The Town of Colorado City, Arizona

Hildale City and the Town of Colorado City have similar governments but under two different states and two different counties. The state line that separates the two political entities makes for some creative and interesting challenges to jointly providing services. One of the ways Hildale City and Colorado City work together is through Intergovernmental Agreements or IGAs (sometimes called Interlocal Cooperative Agreements or ICAs).

Through these agreements, which the cities have created, they provide utility services, police services, dispatch services, and public-works

² Hildale City Ordinance, Title III, Sec. 30-1: Adoption of Government

³ Hildale City Ordinance, Title III, Sec. 30-2: Powers and Duties of Mayor

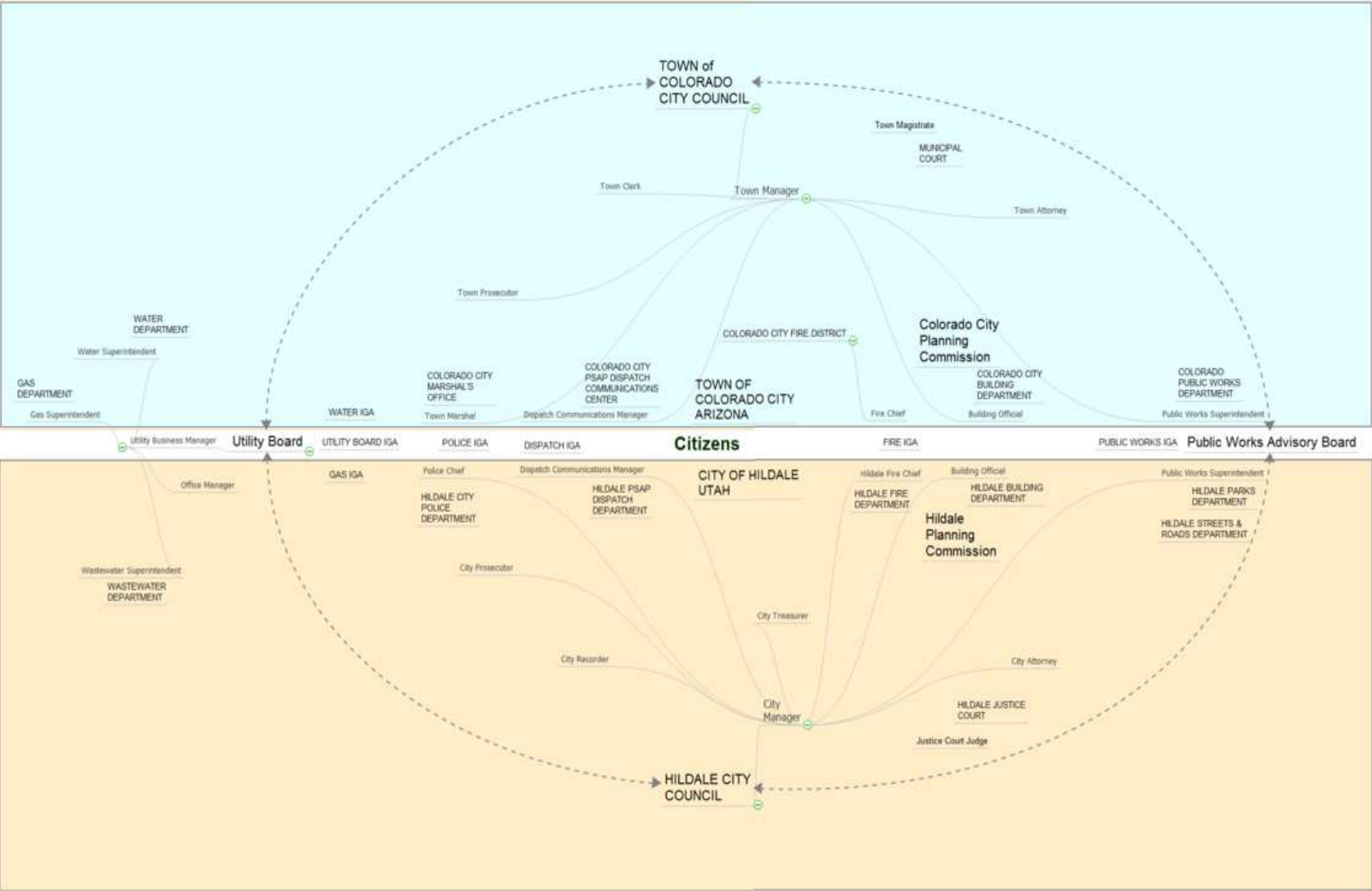
⁴ Hildale City Ordinance, Title III, Sec. 31-6: Powers and Duties

services. In many of these functions, there is a department head that is jointly appointed between the cities to provide a consistency of service.

Yet, there are some departments that are kept quite separate, for example, the justice courts. Colorado City has its own distinct Municipal Court with its appointed judge; Hildale has its own separate Justice Court with its appointed judge.

The Town of Colorado City is an invaluable partner to Hildale City, and the Cities' partnerships allow for a quality and quantity of service that could not be provided individually by either city.

FIGURE 2



Arizona Landfill Corporation

Not shown on the Figure 2, is the Arizona Strip Landfill Corporation or ASLC. The Town of Colorado City and the Town of Fredonia, Arizona, formed a corporation to assist each other in taking care of their solid waste needs. Through an IGA with the Town of Colorado City and the ASLC, Hildale also receives the benefit of the Arizona Strip Landfill. Hildale/Colorado City Utilities provides the billing services for ASLCs services to the residential and commercial accounts in the Hildale/Colorado City area.

Colorado City Fire District

Colorado City Fire District (CCFD), not to be confused with the Town of Colorado City, is a Public Arizona Corporation. Hildale City contracts with CCFD to operate Hildale City Fire Department.

Hildale City has an all-volunteer Fire Department with an appointed Fire Chief. Through an interlocal cooperative agreement developed between the Fire Department and the Colorado City Fire District, the department functions as part of the Hildale/Colorado City Fire Department. Also, Hildale Fire Department entered a Mutual Aid Agreement with several of the nearby cities, so it is frequently called into Apple Valley and Hurricane. This joint department provides municipal and wildland fire protection and emergency medical services.

Hildale City purchased the improvements on one of its industrial lots to house the Fire Department (Station 3). The Colorado City Fire District

works with Hildale City to help provide for the equipment fleet needed to respond to emergencies in the Hildale area.

Hildale City Fire Department has purchased several ambulances. In 2013, Hildale General Fund took out a loan from the Wastewater Fund to purchase a used ladder truck from the City of South Tucson; and in 2014, Hildale took out a loan for the purchase of a new pumper truck, an ambulance, and a rescue vehicle. Events such as the storm in 2015, have shown the value of working together through mutual aid agreements, quality training, and committed volunteers.

United Effort Plan Trust (UEP)

The UEP is a private, not-for-profit trust which owns a large amount of property within the boundaries of Hildale City and Colorado City, Arizona, which include some areas that have been allowed to be used publicly (e.g. parks, cemeteries, Hildale City Fire Station 2, and Hildale City Hall).

Hildale City's and the UEP's mission and purpose overlap enough that the UEP has been an exceptional partner to the City. The UEP at one point, because it owned most of the property (including the roads), acted as a de facto city government in numerous ways. Their role in municipal-type services (e.g. city planning, park maintenance, etc.) is declining over the years as the city steps up to take on those tasks.

The UEP supports many of the city's community outreach operations and affordable housing planning by offering use of equipment⁵, employee time⁶, and historical and current housing information.

The UEP board has expressed interest in donating the Hildale City Hall and Hildale City Fire Station 2 to the City. Additionally, the UEP has played a major role in protecting publicly owned assets and recovering assets that should be publicly owned (e.g. water assets necessary to sustainably provide municipal water).

Other Charitable and Private Partners

Hildale City operates on a limited budget and is only able to offer the events and services it does through volunteers and private partners.



Cherish Families
Tel: (435) 277-0969
Email: admin@cherishfamilies.org



The Short Creek Dream Center
P.O. Box 843010
Hildale, Utah 84784
Email: Info@ShortCreekDreamCenter.org

⁵ The UEP purchased roughly \$10,000 worth of equipment at the request of the city and allowed the city to use it for the Hildale City Health Fair in 2018.

⁶ The UEP has donated employee time for historical and administrative questions, development of trail plans, and development of affordable housing plans.



Creek Valley Health Clinic
220 Township Ave,
Colorado City, AZ 86021



University of Utah
Division of Physician Assistant Studies
1526 S Medical Center Drive, Office 252
St. George, UT 84790



Short Creek Festivities
PHONE: 435-212-0168
EMAIL: SCFESTIVITIES@GMAIL.COM

Hildale City Volunteers

George and Mariam Jessop: Community Outreach: Provided food and volunteer service to special events.

Terrill and Heather Musser: Community Outreach: Provided food and volunteer service to special events.

Jenna and Glyn Jones: Community Outreach and Parks Department: Provided food and volunteer service for special events. Organized volunteers and volunteered their time to the Hildale Cemetery.

Villia and Tom Holm: Community Outreach: Organize and donate money for 4th of July fireworks.

Roxanne and Jeff Barlow: Community Outreach: Organized, donated money, and volunteered at Hildale City events including youth soccer, youth softball, Hildale City Cactus Apple Festival, and many more. They also donated materials and constructed Hildale City's bean display at the Washington County Fair.

Becka Jessop: Volunteered time to remodel city hall offices.

Darlene Stubbs: Volunteered through ShortCreek Festivities to organize the 4th of July parade each year.

Fire and EMS Volunteers

Hildale City and the surrounding area receives a high level of emergency response services. This is only possible through men and women volunteering their time. For fiscal Year 2019, 8,115 hours were volunteered to emergency responding and 32,653 hours were volunteered for training.

The following is a list of courageous men and women who volunteered in 2019 for fire and emergency response services:

Angelique Barlow	Elizabeth A. Barlow	John D. Dockstader
Austin (Gary) Ivory	Ephraim M. Barlow	Joseph I. Barlow
Byron S. Barlow	Ephraim S. Barlow	Joseph S. Jessop
Carl Barlow	Esther Timpson	Joseph S. Hammon
Charles Johnson	Evelyn J Fischer	Kendrick L. Johnson
Curtis Cooke	Evelyn Richter	Kevin J. Barlow, Sr.
Daniel Roy Barlow	Gregory Barlow	Kevin J Barlow, Jr.
Daniel S. Barlow	Heber Jr. Barlow	Leah Barlow
Daniel P. Steed	Heber White	Lenore Cox
Taylor (David) Zitting	Hyrum Steed	Leona Knudson
Derek Barlow	Hyrum Roundy	Leroy D Jessop
Dominick H. Draper	Ina Barlow	Lily J. Barlow
Donna Black	Jacob A. Zitting	Linda (Mary) Crawford
Dustin (Levi) Hammon	Jake White	Lloyd Dockstader
Edson P. Jessop	Jennifer Darger	Lorenzo Barlow
Edwin Barlow	Jesse Barlow	Lori B Jessop

Lorin K Barlow
Lorin B. Timpson
Louisa Barlow
Lucille A. Barlow
Lydia M. Barlow
Lyman Barlow
Martha Barlow
Martha Allred
Mary K. Barlow
Matthew C. Barlow
Melvin J. Barlow
Michelle (Aeirn) Dockstader
Mildred S. Barlow
Miriam Barlow
Misty A. Jessop
Natalie S. Barlow

Nathan Jessop
Nathan W. Burnham
Nathaniel Guy Barlow
Orval Justin Barlow
Patricia Jayne Holm
Patton W. Barlow
Rebecca Barlow
Richelle (Connie) Barlow
River F. Jessop
Rosaleta B White
Rosalie Barlow
Rosetta R Barlow
Rozina M. Chatwin
Samantha Barlow
S. Porter Barlow, Sr.
Samuel E. Johnson

Seth W. Timpson
Shirley B Cooke
Stacie R. Knudson
Sterling F. Barlow
Tamara L. Cox
Timothy W. Timpson
Vanessa Johnson
Victor C. Johnson
Victoria Barlow
Warren Darger
William V Barlow
William A. Hammon
Winston L. Jessop
Zachary Phelps-Roper

Samuel P. Barlow, Jr.

Major Changes in Financial Policy

Joint Utility Administrative Expenses

Hildale City's general fund will no longer be used to expense administrative costs for the Utility Department. In budget year 2019, and for a few prior years, each utility of the utility funds transferred money to the general fund because Hildale City's administration operated the administrative function of the Utility Department. Money was transferred-in based on a rate set for each budget year, then administrative salaries and other expense were expensed from the Hildale City general fund.

The driving purposes for this change are as follows:

- keeping all utility related costs within the Utility Department will allow it to act as its own profit center (i.e. act as a business unit),
- it increases transparency, and
- it decreases concerns that Hildale City taxpayers are subsidizing utility customers or vice versa.

There is a benefit to the city administration and to the Utility Department in this cost sharing structure; however, under the new budgeting and accounting practice, each cost sharing item (e.g. supplies, printers, and employee's time) will be evaluated and contracted for individually.

Creation of the Coronavirus Relief Fund (Fund 46)

In early 2020 it became apparent that there would be far-reaching budget implications relating to the novel coronavirus or COVID-19. In addition to the unpredictability of tax and service revenues, the City will need to spend money due to the pandemic. Some of these expenses will be offset by federal and state aid. This will be tracked by the temporary internal service Coronavirus Relief Fund or the “46” fund.

Creation of Hildale City Fiber Fund (Fund 90)

The Utility Department will now track revenues and expenses associated with Hildale City’s fiber system in a separate fund.

Creation of Town of Colorado City (TOCC) Fiber Fund (Fund 89)

The Utility Department will now track revenues and expenses associated with TOCC’s fiber system in a separate fund.

Budgeted Financial Shortfall

Utah law requires that cities run a balanced general fund budget; however, this might give the wrong impression to the public.

“Balanced” in this case meant that all budgeted revenues are equal to all budgeted expenses. When there is budgeted expenses in excess of budget revenues for a given period, the City must identify how the difference will be paid. Typically this is from a transfer into the current operating year from the fund balance.

For fiscal year 2020, Hildale City has a budgeted shortfall of \$273,800.00. This can be seen in the budget line items 11-38-910. If all revenues and expenses are projected correctly, Hildale City’s unaudited unassigned general fund balance will be reduced from \$344,811.77 down to \$71,011.77.

Additionally, Hildale City has budgeted for capital expenditures that are not funded by Fiscal Year 2021 revenues and will be done using the Capital Projects Funds resulting in a decrease in Capital Projects Fund of \$175,000.00. This will reduce the unaudited Capital Projects Fund balance from \$431,752.76 to \$256,752.76. The projects that will be partially funded by these capital project funds are as follows:

- \$100,000.00 will pave Uzona Avenue from Central Street to Hildale Street.
- \$25,000.00 will pay for 50% of the General Plan update.

- \$50,000.00 will pay for a portion of an approximately \$500,000.00 sidewalk project on Canyon Street.

Proposed Areas for Improvement in Budgeting and Financial Recording

There are two primary areas that will need to be improved in future Hildale City budgeting and financial recording: asset management and capital project planning

Asset Management

Hildale City's practice on tracking and managing assets is inadequate. What systems are in place vary by each department, and it is further confused by the nature of joint operations with Colorado City. Some steps have been taken by individual departments to formalize asset management. For example, Public Works Department has purchased and begun to implement an asset management system (iWork's) and will continue to do so over budget year 2020. Additionally, the Dispatch Department is taking the initial steps to construct a system that would integrate and develop GIS systems across all departments.

Hildale City will need to review and develop asset management policies and systems, and eventually, propose a uniform method of tracking and maintaining assets.

Capital Project Planning

Highly related to asset management, projecting capital expenditures is an area that Hildale City should devote considerable resources to.

Hildale City does have a capital expenditure plan; however, those plans

are only as good as the corresponding data inputs. As asset management is improved and unified into one system, capital planning quality will increase.

General Fund Revenue

The General Fund receives revenue from seven groups of funding sources: Taxes, Licenses and Permits, Intergovernmental Revenue (grants and loans), Charges for Services, Fines and Forfeitures, Miscellaneous Revenue, and Contributions and Transfers.

Taxes

Taxes are the basic funding source for the general operations of Hildale City. Taxes used by Hildale City come in two basic varieties: property taxes and sales taxes.

Property Taxes

Property taxes are ad valorem taxes levied on an assessed valuation of real and personal property in the current year. These taxes are collected by the county treasurer, and from there, remitted to the taxing unit for which they were collected. Property taxes are one of the primary sources of funds for local governments, counties, school districts, cities, towns, and special districts. State and national governments do not receive any revenue from property taxes. The following are examples of local services funded by property taxes: fire and police protection, libraries, schools, streets and roads, and correctional facilities.

Hildale City Property Tax Collection

In Hildale City, property tax collections have been a bit unpredictable. Since the UEP began distributing property to now-homeowners, property tax collection rates have deviated from what was once a predictable five-year cycle. Instead of one property owner, the UEP, on a five-year cycle, it is many property owners on many five-year cycles.

Current year tax collections are generally near the budgeted rate, sometimes exceeding the set rate. The city has budgeted to receive delinquent taxes, but as stated, the amount is highly unpredictable. When the tax rate is high and tax collection increases, the effect is a bit of a balloon. The increase becomes part of the next year calculations.

Market Value and Taxable Value of Property

Property taxes are based on the market value of real property. The county assessor has the responsibility of determining the market value and the taxable value of property. Utah law requires that county assessors annually update property values. They are also required to complete a detailed review of property characteristics for each property at least once every five years. The Tax Commission may take corrective action if county assessment levels do not meet established standards.

The county assessor sets the market value of each piece of property as of January 1st each year. The county assessor determines the price the property would sell for if it were offered for a reasonable amount of time on the open market to establish market value. Market value assumes neither the buyer nor seller are related, and both are well informed and under no pressure to buy or sell the property.

Taxable value is the value used to calculate taxes on the property. A primary residence including both buildings and land (maximum one

acre) receives a 45% exemption from market value. For most other classes of real property, the taxable value is the same as the market value. Therefore, a primary residence, with a market value of \$100,000 would have a taxable value \$55,000.

Fee-in-Lieu of Personal Property Tax

The Fee-in-Lieu tax is a fee collected in lieu of taxes on personal property (i.e. autos, boats, R.V.s, etc.). This tax is collected by the county and distributed by the county to the various entities, including cities. Hildale City receives between \$40,000 and \$50,000 annually from the Fee-in-Lieu tax.

Property Tax Rates

The formula for calculating property tax rates uses five elements to establish a rate necessary to provide the services which the local governments are intended to provide:

1. The Total Market Value of Real, Personal, and Central Property:
 - The County Assessor sets the market value of real, personal, and central property.
 - i. Real Property is residential property, commercial property, farmland, and vacant land.
 - ii. Personal Property includes a lengthy list of items such as motor vehicles, computer equipment, heavy equipment, business and manufacturing equipment, trucks and trailers, recreational vehicles, medical and dental equipment, watercraft, power generation equipment and fixtures.

- iii. Centrally Assessed Property is mine property, utility property, airline property, and railroad property that spread over several taxing entities but operate as a unit.
2. The Community Development and Renewal Agencies²⁶ (CDRA) Tax Increment Value Adjustment
3. Board of Equalization (BOE) Adjustment
 - Adjustments considering adjustments such as tax relief
4. Collection Rate
 - Five-year Rolling Average Rate of Current Year Property Tax Collections
5. Calculated New Growth: Current Tax Rate (CTR) Calculated
 - Current Year New Growth Adjustment <minus> Prior Year New Growth Adjustment <multiplied by> Collection Rate <equals> Calculated New Growth

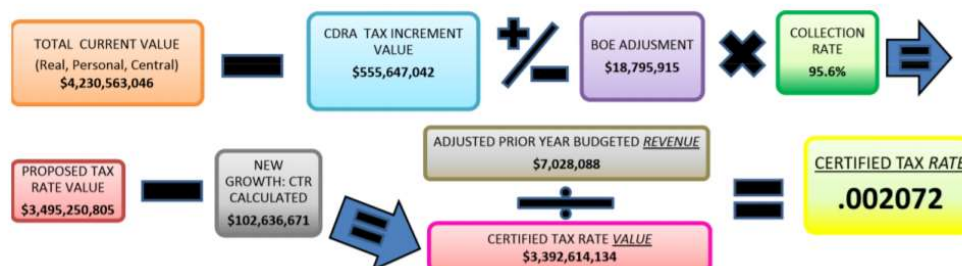


FIGURE 3: EXAMPLE TAX ADJUSTMENT

Truth in Taxation

When a government finds that the calculated rate is insufficient to fund the operations of the government, it may raise the rate by a “Truth in Taxation” hearing and disclosure process. Successive rates will be based on the rate set by the Truth-in-Taxation process. The government may lower the tax rate without a separate hearing process. In 2014, the Hildale City Council voluntarily lowered the budgeted revenue expected from property taxes (effectually lowering the tax rate).

Calculation of Tax Due

To calculate your property tax due, multiply your taxable value by the tax rate. For example, using the property with a market value of \$100,000 (\$55,000 taxable value) and using the tax rate in Hildale City in 2016 for this exercise: $55,000 \times .006577 = 361.735$; therefore, the taxes due would be \$361.74.

Property Tax Relief and Exemption

Those who qualify for tax relief may receive up to the total taxable value exemption of the primary residential property. Applications for tax relief must be filed annually with the appropriate county (Washington County) by September 1st each year.

Veterans and Active Duty

Veterans with a disability and their surviving spouses and orphans are eligible for tax relief. Those who serve in active duty in the Armed Forces qualify for active or reserved Armed Forces Exemption and are eligible for tax relief. Active duty means that they spend at least 200 days in the calendar year outside the state (Utah) or 200 consecutive days outside the state (Utah) beginning in the year prior to the tax year being considered.

Blind Exemption

Tax relief is available to the visually impaired and their surviving spouses and orphans who obtain a Blind Exemption, according to state law. Utah law defines the qualifying vision impairments.

Indigent Abatement/Deferral

In consideration of the indigent, Utah law allows the county to abate up to one-half the tax due. The abatement applies only to the applicant's residence. To qualify, household income must be less than an amount specified by the legislature, and applicants must be 65 years of age or older. Applicants under age 65 may qualify if they are disabled or can show circumstances of extreme hardship.

Circuit Breaker Credit

A Circuit Breaker tax credit applies to both homeowners and renters. To qualify an applicant must be at least 66 years of age or a widow or widower whose income does not exceed the amount specified by the state legislature.

Delinquent Taxes

Property Taxes become delinquent if they are not paid by November 30th each year. The penalty is 2.5% or \$10 (whichever is greater) for each parcel. The penalty will be reduced to the greater of 1% or \$10 if all delinquent taxes and the 1% (or \$10) are paid on or before January 31st of the following year. Unless taxes and penalties are paid before January 31st of the following year, the amount of taxes and penalty accrue interest from January 1st following the delinquency date.

Sales Taxes

Sales Taxes come in various forms: Sales & Use Tax; Energy & Use Tax; Recreation, Arts, & the Parks (RAP) Tax; Telecommunications Tax, Transient Room Tax, etc. Sales taxes are a percentage of the revenue generated from the sales of goods and services. These taxes rates are set by the voters or by the elected governing body over the taxing district. Special-purpose sales taxes fund specific operations of the City;

for example, the 9-1-1 Tax is specific to dispatching services, the RAP Tax is specific to the Parks. In Hildale City, sales taxes make up more than half of the revenues for General Fund activities.

Sales and Use Tax⁷

The State of Utah has a Sales Tax and Use Tax that is uniform throughout the state. The State tax rate is 4.70%. Counties and Cities have the option of imposing a local option Sales and Use Tax. The maximum rate set by law is 0.25% for counties and 1.00% for cities. Washington County has used that option to impose a Sales and Use Tax at the rate of 0.25%. Hildale City has also used its option. Its Sales and Use Tax rate is 1.00%. Hildale City puts the Sales Tax and the Use Tax together as one group tax, Sales and Use Tax, because they function the same and have the same rules which attend. Hildale City receives around \$350,000 annually in Sales and Use Tax revenues. This is the single largest revenue source in the Hildale City budget. Hildale seeks to support businesses that make providing public services possible.

Both state and city Sales Tax and Use Tax have the same exemptions and tax rates, and either Sales Tax or Use Tax applies to any transaction, but not both. Sales Taxes and Use Taxes are transaction taxes. This means that the transaction is taxed, not the actual goods or services. The buyer is the actual taxpayer. The seller holds the tax received in trust until paid to the Utah Tax Commission. Sales and Use Taxes are collected by the Utah Tax Commission and distributed according to law to the proper locations including a portion to Hildale City.

There are subtle differences between Sales Tax and Use Tax. Sales Tax is applied to retail sales and leases of tangible personal property,

⁷ Tax.utah.gov/forms/pubs/pub-25.pdf

products transferred electronically, and certain services. Use Tax is applied to purchases of tangible personal property, products transferred electronically, and certain services when sales tax is due but not collected by the seller. Examples of Use Tax include using items from resale inventories, buying goods or services tax-free for personal or business use, and buying products from unlicensed out-of-state sellers.

Every seller with an established presence (a nexus) in Utah must have a Utah Sales Tax License. The point of sale is the nexus. Nexus means a business has a direct or representational presence in a certain state (in this case, Utah). Forms and information for obtaining a Sales Tax License are available at osbr.utah.gov. Sales Tax Licenses are not transferable. Businesses that typically must register for a Sales Tax License include retailers selling tangible goods, products, or services; wholesalers purchasing resale inventory; manufacturers; leasing companies; and consumers such as professional firms and construction contractors.

Municipal Energy & Use Tax⁸

Hildale City adopted a 6% Municipal Energy and Use Tax on gas and electricity delivered in the city limits (with the exemption of motor vehicle fuel). This is in addition to the local-option Sales and Use Tax which the city imposes. Sales and Use Tax exemptions do not apply to this tax. Except for the tax revenues received from sales made by the Gas Department of Hildale City, the taxes are collected by the Utah Tax Commission and distributed back to the City.

⁸ Tax.utah.gov/forms/pubs/pub-54.pdf

Transient Room Tax (TRT)

Transient Room Tax (TRT) can be imposed by a county, city, or town to temporary lodging stays of less than 30 consecutive days at Hotels, Motels, Inns, Bed-and-Breakfast facilities, Air B&Bs, Trailer Courts, Campgrounds, Tourist Homes, or similar accommodations. It is charged in addition to sales and other applicable taxes; however, it does not apply to charges for admission to exercise facilities, dry-cleaning services, safety deposit box rentals, telephone charges, vending machine sales, video or movie charges, or for rooms not used for lodging (meeting or convention rooms, etc.).

Recreation, Arts, and the Parks Tax

Hildale City joined with Washington County to put an item on the ballot for a Recreation, Arts, and the Parks Tax (RAP Tax) in 2014. The voters approved the tax which is a sales tax of 10 cents per hundred dollars spent on non-food items. This tax revenue is to be used for improvements of recreational trails and parks and facilities and for the promotion of the Arts. The distribution of RAP Tax dollars according to State Law⁹ and the Joint Resolution between Washington County and the municipalities within the county¹⁰ is as follows:

1. 15% Cultural Organizations, distributed by Washington County
2. 85% Distributed as follows:
 - a. 67% divided by population among the participating cities and Washington County
 - b. 33% distributed to the cities and Washington County based on point-of-sale

⁹ Utah Code Section 59-12-701 et seq.

¹⁰ Utah Code Section 59-12-701 et seq.

911 Tax (Statewide Public Safety Radio System Tax)

The 911 Tax is assessed on sales of landlines, cellular lines, Voice-Over-Internet Protocol (VOIP), other types of phone lines, and pre-paid cell phones. Telecommunications providers and phone sellers collect these fees and remit them to the Tax Commission, from which the revenues are distributed to the entities for state and local 911 services and statewide public-safety radio systems. Exemptions to the Sales & Use Tax do not apply to this tax.

Municipal Telecommunications License Tax

The Telecom License Tax is imposed by the municipality using the tax. The tax is on the gross receipts of the telecommunications service provider. The provider may either pay the tax themselves or collect the tax from their customers. The tax is collected by the state and distributed to the cities imposing the tax. Exemptions from Sales and Use Taxes do not apply to this tax. Hildale receives around \$9,500 annually from this tax.

Licenses and Permits

Hildale City obtains revenues from Animal Control Licenses and Fees, Business Licenses, and Building Permits to help defray the cost of providing the service of caring for stray animals, reviewing businesses, and inspecting buildings and structures. The rates and any proposed changes can be seen in the section on rates and fees.

Animal Control Licenses and Fees

Hildale City is interested in protecting the health and safety of its citizens as well as the freedom of the citizens to own animals. Animals-at-large pose differing degrees of compromise of that health and safety. For example, a loose dog may be a threat to another person's chickens. A loose horse could lead to a vehicle accident or destroy someone's garden. Hildale City offers dog licenses which help the owner and the dog find each other in the case the animal is picked up. The city also charges a Daily Care Fee for the animals pending the owner's claim. The city also offers an adoption fee to allow unlicensed animals to find an owner who will properly care for the stray. For the safety of the citizens, before stray dogs are released, a refundable Vaccination Deposit or proof of vaccination is required.

Business Licenses

Hildale City offers a variety of Business Licenses to meet the variety of enterprise needs. The purpose of the licenses is to help ensure the safety and order in the city both for the business owner and for the public who may visit the business. These are signed off by each of the departments who manage an area of public safety concern. Hildale City desires to be a friend to industry, safety, and good order.

General Service Business Licenses are yearly licenses for such typical businesses as professional services, personal businesses, construction companies, and contracted services. As needed, there is a Fire Inspection Fee to ensure public safety. Other licenses and fees attend such things as fireworks stands and fireworks events, motorized street vendors, special events, home-based businesses, solicitor-type businesses, and temporary businesses.

Building Permits

Hildale City offers a variety of building permits to meet the variety of building needs. The purpose of the permits is two-fold: first, to ensure the safety of the building for both the construction

worker, the anticipated occupant, any future occupant, the city infrastructure, and the other citizens in the neighborhood and community; and second, to ensure order so that buildings, fences, and other built structures are not outside of property lines or on utility easements.

Many building features are eventually buried under dirt, concrete, or sheetrock. If they are unsafe, there could be a threat to the safety of life and property. Authorized timely inspections are essential to help make both the building and the city a safer and more orderly place to live and work.

Intergovernmental Revenue

Intergovernmental Revenue for Hildale City is primarily grants, loans, and allotments that are department specific and for a specific purpose. Intergovernmental revenue is revenue that is usually distributed by other governmental agencies such as the county, the state, or the nation or any subdivision of these. Some of the grants have matching requirements which the city must fund from some other funding source. Sometimes two grants may be paired to help meet the matching requirements. Loans, of course, will be followed up by future year debt service payments and possibly debt payment reserve requirements. Allotments are special funds derived from a tax, but distributed by a legislatively approved formula from a tax pool.

Liquor Fund Allotment (Beer Tax)

The Beer Tax is a state-imposed tax on the manufacture or importation of alcoholic beverages for sale, use, or distribution in the State of Utah. The brewer, importer, or distributor first owning the beer in the state

pays the tax. The purpose of the tax is for alcoholic beverage law enforcement, treatment, and education.

In 1990 the Utah State Legislature established the Utah Substance Abuse Advisory Council (USAAV) to coordinate the state's efforts to control substance abuse. Using guidelines established by the USAAV Council, police departments can apply for funds for prevention, treatment, detection, prosecution, and control of violations of the state laws on alcohol and controlled substances.

Beer tax funds are intended to supplement local budgets, not supplant the funding that otherwise would be allocated for alcohol and substance abuse related purposes. Beer tax funds must be financially accounted for separately from all other funds with a separate account number or restricted line item to properly track the activities financed with these moneys and the amounts spent for each activity.

The Hildale City Police Department applies for the Beer Tax allotment to assist in covering overtime shifts particularly to control DUI and to detect and prevent underage alcohol consumption. It has also used this allotment to help purchase equipment for detecting consumption of alcohol or controlled substances.

The state typically allots to Hildale City less than \$2,000 per year of this fund. Hildale City tracks the allotment revenue in a single line item and tracks the expenditure in a line item specific to the function of the allotment (typically the salaries and wages used to fund overtime shifts or the equipment line item for the equipment purchases).

Police BEMS, ADF, and Other Grants

Hildale City has always been willing to meet the terms of grant funding that is made available to help them meet their responsibilities. Grants

make a big difference for agencies such as the Hildale City Police Department where funding is limited. In the past, the Police Department has applied for and received grant funding from the Bureau of Emergency Medical Services (BEMS), the Alcohol and Drug Free (ADF) Commission, Justice Assistance Grant (JAG), and United States Department of Agriculture (USDA) and other sources.

The City has been approved for two separate grants as part of a sidewalk project on Canyon Street and Utah Avenue. The Utah Department of Transportation approved the City for \$200,000.00 under the Safe Routes to Schools (SRTS) program. The Community Development Block Grant which the City was approved for will contribute approximately \$160,000.00.

As permitted by U.S. Treasury guidance, the State of Utah is distributing a portion of its Coronavirus Relief Fund (CRF) disbursement provided by the Coronavirus Aid, Relief, and Economic Security Act Federal Funding (CARES) Act to Utah's counties and municipalities located outside of Salt Lake County and Utah County (eligible local governments). Hildale City was allocated approximately \$268,000.00.

Hildale City applied for and was approved for a \$25,000.00 grant for general planning from the Permanent Community Impact Board (CIB). This grant must be matched with \$25,000.00 of Hildale City's funds.

Class C Road Fund Allotment

The Utah Code established a fuel tax and statutes to regulate the revenues received from this funding. Under the code, a fuel tax is assessed on fuel used for motor vehicle operation on Utah public highways or waterways and on fuel used in aircraft.

The funding is applied to state roads (Class A), county roads (Class B), city roads (Class C), and other roads not of the preceding classifications (Class D). Hildale City deals primarily with Class C roads, though there is a short section of Highway 59 (a Class A road) which cuts through the west side of Hildale City. The revenues are distributed by the state based on a formula which considers the amount of improvement on each mile of roadway within each governmental jurisdiction.

Municipal roads (or Class C roads) consist of any highway, road, or street within the city limits that are not designated as a class A, B, or D road. The municipal governing body exercises sole jurisdiction and control of all Class C roads. The Streets and Roads Department cooperates with the City Council in the construction and maintenance of the class C roads within the municipality. Funds received by the city from the State Transportation Fund must be used for the maintenance of Class C roads within the city.

Hildale City Streets and Roads Department receives from the Class C Road Fund allotment nearly \$100,000 annually. This accounts for about a third of the department's operational revenue.

Charges for Services

Hildale City serves as the billing office for the Colorado City/Hildale City Utilities and for the Hildale/Colorado customers of the Arizona Strip Landfill Corporation. The city is allowed to retain a small percentage for collecting taxes on utility accounts. The GRAMA law also allows the city to charge a fee for GRAMA requests. Hildale City collects fees to cover legal reviews, recording, and other administrative costs pertaining to the sales of the properties in the Hildale Industrial Park. The Zoning and Subdivision fees are a contingency for the revenues that may be received should there be some zoning and subdividing.

Fines and Forfeitures

The Hildale City Justice Court receives payments for violations of City Code as Court Fines and receives Bail and Bond Forfeiture for failures to appear after posting bail.

Miscellaneous Revenue

Hildale City receives interest on the dollars invested in savings accounts and in the State Public Treasurer's Investment Fund (PTIF). The city also receives rental payments for a small office building south of the City Hall. The city also receives payments for lot leases on city owned property in the Hildale Industrial Park and the South Industrial Park in Colorado City, Arizona.

There is a contingency for sundry revenues for the general fund which may come from various sources to meet various purposes.

The Sundry Revenue for the Fire Department is a line item for potential money received if the Fire Department responds to wildland fires or other compensated response situations.

General Fund Expense

Administration Expense

Expenses in the Administration Department include all expenses not specific to other departments. Hildale City Administration manages the

City Hall, Hildale City administrative personnel, equipment, payroll, public meetings of the city, general legal counsel, audit functions, and Hildale City Industrial Park.

Hildale City Hall Building

Hildale City needs a new City Hall. In times of emergency, the city hall serves to begin the process of public safety and services. Although the current city office building is functional, it has some structural flaws which, in the case of disaster, may be an issue. A structural engineer recommended going with new construction. An appropriate reserve would be wise to become the backing for some future construction grant/loan application.

Decreased Administrative Expenses

Over the last two years it looks as though there has been a dramatic decrease in budgeted amounts for administrative overhead. This is misleading, however. Historically, Hildale City's general fund and Hildale City administration shouldered the administrative burden of the Utility Department. Starting in fiscal year 2020 and continuing in Fiscal year 2021, the Utility Department is moving toward independence from the Hildale City Administration and the Hildale City General Fund. All administrative utility costs that were historically expensed from the general fund are now being expensed from the Joint Utility Administration Fund (65).

Administrative Debt

The administration portion of the general fund has no debt currently.

Justice Court

Expenses of the Justice Court are specific to the costs involved in providing justice services in Hildale City. The Hildale City Justice Court tries cases involving violations of the city code and domestic disputes within the city. The staff consists of justice court judge and a court clerk.

Several of the staff in the payment office serve as deputy court clerks. Because the court is and should be neutral to the issues, the Justice Court budget does not include the expenses of the city prosecutor, nor does it include the costs of defense. Those costs are accounted for in the Police Department budget.

Justice Court Debt

The Justice Court portion of the general fund has no debt currently.

Police Department

The expenses of the Police Department are specific providing for public peace and safety and law enforcement for Hildale City. They include those professional services required to prosecute offenders of the city code and public peace and safety as well as professional services to defend the Constitutional rights of the accused.

The Hildale City Police Department operates under an IGA with the Town of Colorado City. The Town Marshall of the Colorado City is the Chief of Police for Hildale City.

Police Department Charges

Town of Colorado City (TOCC) bills Hildale City directly for additional police services that are related to events and special occasions.

Contracted Payments to TOCC for Police Services

The city pays to TOCC a base rate of \$11,000 plus 5% of its tax revenues each month according to the IGA. Other expenses in this department include Police Department grant expenditures and the Liquor Fund Allotment.

There are, however, ongoing discussions between the two cities to adjust the amount to be paid to a fixed rate for services.

Fire Department

The expenses for the Fire Department are specific to the costs involved in providing fire protection and EMS services to Hildale City. The Hildale City Fire Department operates under an IGA with the Colorado City Fire District. Hildale City pays to the District \$81,000¹¹ per year for the IGA services. Besides the IGA contract expenses, the Fire Department budget includes the contingency for costs related to providing service to entities outside the city, such as wildland fire fighting and Misc. Services. The budget also includes state and federal grants and equipment purchases.

In 2016, Hildale City entered an interlocal agreement with Washington City and Hurricane Fire District for fire and emergency medical services. Under this agreement, the Fire Department helps provide for automatic and mutual aid response for fire-fighting equipment, rescue equipment,

¹¹ Budgeted for \$90,000 in anticipation that the IGA will be adjusted.

all-hazards equipment, and fire and emergency medical personnel in times of need to promote the health, safety, and welfare of the citizens of the parties and to share their collective capabilities and resources.

The Hildale City Fire Department often receives a wildland fire equipment grant from the U.S. Division of Forestry, Fire, and State Lands. This year, it does not expect any grant revenue from this agency.

Last year, the Hildale City Fire Department completed paying back its lease purchase agreement from the Ford Motor Credit Company for an ambulance. It began in FY2017 to pay back a bonded loan from the Utah Permanent Community Impact Board for three pieces of EMS equipment: a pumper truck, an ambulance, and a rescue vehicle. This bond will continue for nine more years. The Department is also paying back an interdepartmental loan from the Wastewater Fund by which it purchased a Pierce Ladder Truck.

Fire Department Debt

The department debt amounts owing at the beginning of FY2018 are as follows:

1. EMS Equipment (CIB Loan): \$730,000 original loan amount: \$523,000 still owing at 1.5%. This loan matures on October 1, 2025.

Community Development Department

The expenses of the Community Development Department are specific to the costs involved in regulating built-structure safety, planning, and zoning.

Hildale City covers the wages of a part-time building official and planning and zoning expenses.

The expenses in this department budget are for salary and wages, equipment, and education pertaining to this service. The Building Department has not taken out any loans.

Public Safety Dispatch

Hildale City Public Safety Answering Point (PSAP), also referred to as the Dispatch Department, operates under an IGA with the Town of Colorado City to provide police, fire, and EMS dispatch services through the Hildale/Colorado City Communications Center (HCCCC). Hildale City pays a base rate of \$6,400 per year (paid monthly) and 1% of specified tax revenues per the IGA.

The Public Safety Dispatch Department has not taken out any loans; however, in 2013, Hildale City entered an IGA with the Town of Colorado City in which the base rate payment was \$95,000 for the first year. The subsequent three years were \$15,000, less a discount of \$20,000 as a base rate, plus 2.5% of the property taxes and the various sales taxes, plus all of the Emergency 9-1-1 revenues. This IGA was modified in FY2016 increasing the base amount to a base rate of \$26,400 less the discount of \$20,000 and reducing the percentage tax amount to 1% of specified taxes. FY2018 is the last year of this base rate discount. Beginning FY2019, the base rate will be \$26,400 (without a discount) and the percent tax amount paid monthly.

The Dispatch department in conjunction with the Colorado City Dispatch Department has applied for one USDA grant for \$50,000 for a dispatch logging recorder. This grant requires a match of 35%. The

amount of the match will be split between Colorado City and Hildale City. Hildale's portion will be around \$13,000.

Streets and Roads Department

The expenses in the Streets and Roads Department are specific to the costs of providing for the roads and public properties of Hildale City. Hildale City has entered an IGA with the Town of Colorado City for Public Works services. This department covers the costs of personnel, street maintenance and improvement, street equipment, street lights, and the costs relating to the Flood Mitigation grant/loan.

The Utah Code established a fuel tax and statutes to regulate the revenues received from this funding. Under the code a fuel tax is assessed on fuel used for motor vehicle operation on Utah public highways or waterways and on fuel used in aircraft. Effective January 1, 2016, the tax on motor vehicle fuel (including gasoline and clear diesel) was \$0.294/gallon.

The funding is applied to state roads (Class A), county roads (Class B), city roads (Class C), and other roads not of the preceding classifications (Class D). Hildale City deals primarily with Class C roads, though there is a short section of Highway 59 (a Class A road) which cuts through the west side of Hildale City. The revenues are distributed by the state based on a formula which considers the amount of improvement on each mile of roadway within each governmental jurisdiction.

Municipal roads (or Class C roads) consist of any highway, road, or street within the city limits that are not designated as a class A, B, or D road. The municipal governing body exercises sole jurisdiction and control of all Class C roads. The streets and roads department cooperates with the city council in the construction and maintenance of

the class C roads within the municipality. Funds received by the city from the State Transportation Fund must be used for the maintenance of Class C roads within the city.

Hildale City Streets and Roads Department receives from the Class C Road Fund allotment nearly \$100,000 annually. This accounts for about a third of the department's operational revenue.

Public Works Debt

Hildale City completed a lease purchase for a road grader in FY2016. The city annually leases a backhoe for public works use. The cost of the lease is typically \$14,400.00.

Additionally, Hildale City completed a \$750,000 flood mitigation project improving the Central Street detention pond, creating a detention pond at the top of Carling Street, and creating a detention pond at the top of Canyon Street. \$300,000 of this was a grant from CIB and the additional \$450,000 was loaned by CIB. The debt service on the \$450,000 bond is approximately \$30,000 per year.

Parks & Public Properties Department

The expenses in the Parks and Public Properties Department are specific to the costs of providing for the Maxwell Park and the beautification around Hildale City Hall, including the costs of personnel, equipment, maintenance, and other improvements.

RAP Tax moneys are specifically for the maintenance and improvement of the parks. In 2016 recognizing the need for safe access to and egress from the park, the city approved the use of \$14,800 of the RAP tax dollars to assist in the crossing at Maxwell Wash.

Parks Department Debt

There are currently no loans to the Hildale City Parks Department.

Internal Service Funds

Hildale City has established several internal service funds to meet specific purposes. These funds do not generate money themselves, but rather operate by transfers from participating revenue generating funds. Some of these are operational funds to track the use of grants, loans, and allotments. Others are specific to mutual service needs. These include the Debt Service Fund, the Grants, Loans, and Allotments Fund, the Capital Improvements Fund, the 2017 Judgment Resolution Fund, the Risk Management Fund, and the Joint Utility Administration Fund.

2017 Judgment Resolution Fund Detail

In the April 2017, Judge Holland issued a Judgment and Decree granting injunctive relief involving Hildale City and the Town of Colorado City. Involved in the Judgment are the costs associated with a police consultant, a review of police policies and procedures, the hiring of two additional police officers, the purchase and implementation of body cameras for police officers, a mentor for the Chief Marshal, the review and approval of Building Department Policies and Procedures, a review of Water Service Regulations, an engineer's review of the Culinary Water Impact Fee Facilities Plan and Impact Fee Analysis, the implementation of websites for the cities, a staff training consultant, the review and renewal of the subdivision process in Colorado City, and a monitor over the cities.

Hildale City and Colorado City have entered a Memorandum of Understanding (MoU) to comply with the court order and provide the municipal services thus decreed. Cost sharing will provide for better budgeting, monitoring, and tracking of the fulfillment of the court order. Cost estimates are jointly made and the cost will be shared 45% from the Town of Colorado City, 27.5% from Hildale City, and 27.5% split equally between the Water, Wastewater, and Gas Departments. Agreed upon costs will be paid for by the Town of Colorado City and 55% billed to Hildale City for the city and utilities' share.

Risk Management Fund

The Risk Management Fund is a fund established particularly for the management of litigation risk and for litigation defense expenses. The primary payments are to attorneys. However, this fund also covers travel costs associated with meeting court hearings, trials, and other litigation-related meetings. The General Fund, the Water Fund, the Wastewater Fund, and the Gas Fund all participate equally in the transfers to meet the expenses of this fund. This fund is not intended to hold any assets.

Joint Utility Administration Fund

The Joint Utility Administration Fund is a fund specific to managing the expenses that affect all the utility departments (Water, Wastewater, Gas, and Fiber) generally, rather than one utility department specifically. This fund covers costs associated with personnel and payroll. It covers the costs of the Utility Board stipend pay, the costs

associated with the public meetings of the Utility Board, utility vehicle fuel and maintenance, and the utility shop building and maintenance.

In years past, the General Fund participated in this fund; however, now this fund is specific to the Utility funds only. The Joint Utility Administration Fund may hold assets; however, the intent is that, where possible, the funds that contribute to the Joint Fund hold those assets that are associated with their service.

Enterprise Funds

Enterprise funds operate much like a business, though they are government funds. They may operate at a profit or a loss; however, they do have a responsibility to operate openly and transparently as does the General Fund.

The Enterprise Funds of Hildale City are the Water Fund, the Wastewater Fund, Gas Fund, TOCC Fiber Fund, and Fiber Fund. Each of these Funds generates its own revenue.

Water Fund

The Water Fund represents the Water Department of Hildale City and the Water Department of the Town of Colorado City functioning as one joint Water Department. It operates under an IGA between Hildale City and the Town of Colorado City and is managed by Hildale City. The Water Fund is the financial umbrella over a single culinary water distribution system which serves both Hildale City and the Town of Colorado City.

In Utah, water is not owned by anyone, but rather owned by “the people.” People can only buy the right to use the water (a “Water

Right”). Arizona’s water laws allow people to drill wells in certain areas and use the water according to its availability and their ability to access it.

The Water Department utilizes water from both states to provide water to the customers in the respective cities. The Water Department uses water rights owned by Hildale City and water from wells owned by Colorado City. The Water Fund operates on the funds received from customers who connect to the water system and use the services thus provided.

The expenses of the water system include some personnel costs, the cost of repair, maintenance, and improvements to the distribution and storage systems, and the setting aside of reserve funds to meet future equipment maintenance and purchase costs.

Wastewater Fund

The Wastewater Fund is an entity solely representing the Wastewater Department of Hildale City; and managed by Hildale City. The Wastewater Fund is responsible to care for the sewer system, which serves Hildale City, the Town of Colorado City, and (by IGA) the Mohave County Centennial Park Wastewater Improvement District.

The revenues for the Wastewater Fund come from customer rates which are based on their water usage during the winter months of December, January, and February and from connection fees and impact fees.

The expenses of the wastewater system include personnel costs, the cost of repair, maintenance, and improvements to the collection and treatment systems, and the setting aside of reserve funds to meet future equipment maintenance and purchase costs.

Hildale City and the Town of Colorado City completed a Wastewater Facilities Analysis and Master Plan. The main projects facing the Wastewater Fund include improving the current wastewater treatment facility to keep up with the Total Dissolved Solids (TDS) which is the main factor in the life of the facility. It also has the responsibility of keeping the system cleared and functional which requires annual inspections and maintenance. The section of the system called “A Line” is in serious need of repair and maintenance.

The replacement sewer treatment plant was constructed using two bonded loans from the Rural Development Administration and one bond from the Utah Division of Water Quality. All the Rural Development loans accrue interest on a daily amortization rate (the amounts shown here are based on the amortization rates calculated on a regular amortization schedule which is frequently less than the actual).

The debt service amounts (as calculated using the typical amortization schedule) as of the beginning of the 2018 fiscal year are as follows:

1. Bond Payable: 2000B ISSUE; \$1,479,858.50
2. Bond Payable: 2000C ISSUE; \$279,971.85
3. DWQ Parity Sewer Revenue Bond: \$240,000.00

Gas Fund

The Gas Fund represents the Gas Department of Hildale City and the Gas Department of the Town of Colorado City. It operates under an IGA between Hildale City and the Town of Colorado City and is managed by a Utility Board which consists of members appointed by each city.

The Gas Fund provides natural gas services to Hildale City and propane gas to the Town of Colorado City. It also delivers liquid propane gas to both cities. The Gas Fund operates on the funds received from customers who connect to the gas systems and use the services provided. Natural Gas is shipped via Questar's pipeline from Summit Energy to Hurricane City. It comes from Hurricane to Hildale in a high pressure line owned by Hildale City. The City is setting a reserve aside to replace that line sometime around the year 2036. In 2016, the Gas Fund loaned a portion of that reserve to the Water Fund for the purchase of water rights.

There are no loans out on the Gas Fund. However, the Gas Fund does pre-pay to secure a contracted gas price for the winter months to possibly stabilize the best gas price for its customers.

Fiber Funds

In 2020 the Utility Board approved the use of non-exclusive fiber use agreement which would give the Utility Department the ability to allow Internet Service Providers (ISP) to use the Cities fiberoptic system for commercial and residential use. Hildale City ratified this Utility Board Action and signed the first ISP contract; however, Colorado City did not.

In order to ensure equity in fiber related revenues and expenses, Hildale City now tracks two enterprise funds; TOCC Fiber Fund (89) and Fiber Fund (90).

Capital Projects

One Year Projections

This table is the projected projects and costs which Hildale City is considering undertaking in the next year or two (2020 or 2021). The projects are rated by priority as follows: H-High; M-Medium; and L-Low. The ratings are then arranged in number order. Some of these projects are already in process.

Local Priority	Project Description	Estimated Total Cost	Funding Source(s) or Type(s)	Local Funding Amount	Year to Apply
2020:H-1	Public Works: Project - Sidewalks – Canyon Street Sidewalk Project	\$450,000.00	State Funds: \$200,000.00 Federal Funds: \$160,000.00 City Funds: \$50,000.00	\$50,000.00	2020-2021
2020:H-1	Public Works: Uzona Ave to Willow Street Public Works: Juniper Street from Uzona Ave to Utah Ave Public Works: 1 Block on Maple, Elm, and Juniper north of Utah Avenue	90,000.00	R&R Reserve: \$30,000.00 Other: \$60,000.00	\$30,000.00	2020
2020:H-1	Police Dept.: Gym Equipment	20,000.00	R&R Reserve	\$20,000.00	2020
2020:H-1	Admin: Improvements to Mulberry Building	45,000.00	R&R Reserve: \$35,000.00 Other: \$10,000.00	\$35,000.00	2020
2020:H-1	Admin: Improvements to Jessop Avenue Water Mainline	90,000.00	R&R Reserve	\$90,000.00	2020
2020:H-7	Admin: ADA Improvements to Reception Building	20,000.00	R&R Reserve	\$15,000.00	2020

Five Year Projections

This table is the projected projects and costs which Hildale City is considering undertaking in the next five years. The projects are rated by priority as follows: H-High; M-Medium; and L-Low. The ratings are then arranged in number order. Some of these projects are already in process.

Local Priority	Project Description	Estimated Total Cost	Funding Source(s) or Type(s)	Local Funding Amount	Year to Apply
2025:M-7	Admin - Indust Park: Project - Industrial Park Chip Seal	1,080,000.00	Cap Proj Res & G/L	1,080,000.00	2025
2025:M-8	Parks Dept.: Vehicle - Utility Truck	48,000.00	Cap Proj Res	48,000.00	2025
2025:M-9	Parks Dept.: Vehicle - Gator	20,000.00	R&R Reserve	20,000.00	2025

Appendices

APPENDIX A: Final Budget for Fiscal Year 2020-2021

APPENDIX B: General Fund Graphics

APPENDIX C: Schedule of Rates and Fees

APPENDIX D: Salaries and Wages

APPENDIX E: Debt Summary: Extract from 2019 Audited
Financial Statements

APPENDIX F: Offset Accounts Worksheet

HILDALE CITY					
320 E. NEWEL AVE, HILDALE, UT 84784-0490					
2017-2018 PY ACTUALS, 2017-2018 CY ANTICIPATED ACTUALS and 2018-2019 PROPOSED BUDGET					

Account Number	Description	Prior Year Actual 2018-2019	Current Year Actual 2019-2020	Current Year Anticipated* 2019-2020	Proposed Budget 2020-2021
GENERAL FUND					
Revenues					
11-31-000	GENERAL FUND TAXES	\$ (803,943.30)	\$ (536,219.56)	\$ (642,161.52)	\$ (664,800.00)
11-32-000	LICENSES AND PERMITS	\$ (21,331.00)	\$ (29,438.27)	\$ (27,640.00)	\$ (20,000.00)
11-33-000	INTERGOVERNMENTAL REVENUE	\$ (127,989.29)	\$ (177,992.85)	\$ (177,992.85)	\$ (787,500.00)
11-34-000	CHARGES FOR SERVICES	\$ (26,109.16)	\$ (31,832.17)	\$ (31,832.17)	\$ (88,800.00)
11-35-000	FINES AND FORFEITURES	\$ (15,662.74)	\$ (20,750.24)	\$ (20,750.24)	\$ (10,000.00)
11-36-000	MISC REVENUE	\$ (153,820.17)	\$ (158,032.49)	\$ (158,032.49)	\$ (146,000.00)
11-37-000	LOANS	\$ -	\$ -	\$ -	\$ -
11-38-000	CONTRIBUTIONS AND TRANSFERS	\$ (385,355.06)	\$ (1,972.28)	\$ (1,972.28)	\$ (403,800.00)
	TOTAL GENERAL FUND REVENUES	\$ (1,534,210.72)	\$ (956,237.86)	\$ (1,060,381.55)	\$ (2,120,900.00)
Expenditures					
11-41-000	GENERAL FUND ADMINISTRATION	\$ 798,647.00	\$ 334,942.04	\$ 410,455.97	\$ 754,700.00
11-42-000	JUSTICE COURT	\$ 15,857.69	\$ 8,933.00	\$ 8,933.00	\$ 22,800.00
11-43-000	POLICE DEPARTMENT	\$ 187,537.02	\$ 135,715.71	\$ 250,178.81	\$ 227,000.00
11-44-000	FIRE DEPARTMENT	\$ 182,508.76	\$ 145,712.42	\$ 172,712.42	\$ 259,400.00
11-45-000	COMMUNITY DEVELOPMENT	\$ 36,569.80	\$ 58,536.69	\$ 27,032.75	\$ 85,000.00
11-46-000	PUBLIC SAFETY DISPATCH	\$ 14,042.93	\$ 9,755.72	\$ 9,755.72	\$ 15,600.00
11-47-000	HIGHWAYS AND PUBLIC IMPROVEMENTS	\$ 167,256.12	\$ 123,872.83	\$ 123,872.83	\$ 618,400.00
11-48-000	PARKS, RECREATION & PUBLIC PROPERTY	\$ 91,196.98	\$ 78,476.89	\$ 67,575.08	\$ 111,000.00
11-48-000	COMMUNITY OUTREACH DEPARTMENT	\$ 10,606.76	\$ 5,243.98	\$ 5,243.98	\$ 27,000.00
	TOTAL GENERAL FUND EXPENDITURES	\$ 1,504,223.06	\$ 901,189.28	\$ 1,075,760.56	\$ 2,120,900.00

GENERAL FUND BALANCE					
	Total Revenues	\$ (1,534,210.72)	\$ (956,237.86)	\$ (1,060,381.55)	\$ (2,120,900.00)
	Total Expenditures	\$ 1,504,223.06	\$ 901,189.28	\$ 1,075,760.56	\$ 2,120,900.00
	(Revenue) vs Expenditures	\$ (29,987.66)	\$ (55,048.58)	\$ 15,379.01	\$ -

HILDALE CITY								
320 E. NEWEL AVE, HILDALE, UT 84784-0490								
2020-2021 Proposed Budget								

Account Number	Description	Prior Year Actual	Current Year Actual	Current Year Anticipated*	Current Year Budgeted	Preliminary Budget Adopted in May	Adjustments	Proposed Budget
		2018-2019	2019-2020	2019-2020	2019-2020	2020-2021		2020-2021
GENERAL FUND								
Revenues								
11-31-100	PROPERTY TAX - CURRENT YEAR	\$ (150,534.31)	\$ (122,655.79)	\$ (122,655.79)	\$ (95,980.00)	\$ (96,000.00)	\$ (800.00)	\$ (96,800.00)
11-31-200	PROP TAX - DELINQUENT PR YR	\$ (133,422.02)	\$ (76,844.13)	\$ (76,844.13)	\$ (134,700.00)	\$ (134,700.00)	\$ 4,700.00	\$ (130,000.00)
11-31-300	GENERAL SALES & USE TAX	\$ (354,945.64)	\$ (220,362.91)	\$ (293,817.21)	\$ (269,700.00)	\$ (316,875.00)	\$ 47,175.00	\$ (269,700.00)
11-31-301	RAP TAX	\$ (37,382.11)	\$ (38,557.57)	\$ (51,410.09)	\$ (33,200.00)	\$ (33,200.00)	\$ 5,200.00	\$ (28,000.00)
11-31-400	FRANCHISE TAX - ENERGY & USE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11-31-401	ENERGY & USE TAX	\$ (86,010.10)	\$ (53,807.00)	\$ (71,742.67)	\$ (93,200.00)	\$ (80,000.00)	\$ -	\$ (80,000.00)
11-31-402	TELECOM LICENSE TAX	\$ (6,739.01)	\$ (3,381.40)	\$ (4,508.53)	\$ (9,300.00)	\$ (9,300.00)	\$ -	\$ (9,300.00)
11-31-403	TRANSIENT ROOM TAX	\$ (2,064.64)	\$ (1,717.00)	\$ (2,289.33)	\$ (1,000.00)	\$ (1,000.00)	\$ -	\$ (1,000.00)
11-31-410	EMERGENCY 9-1-1 TAX	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11-31-700	FEE-IN-LIEU TX - PERSONAL PROP	\$ (25,140.57)	\$ (15,971.26)	\$ (15,971.26)	\$ (39,900.00)	\$ (40,000.00)	\$ -	\$ (40,000.00)
11-31-900	PNLT & INT ON DELINQ TAXES	\$ (7,704.90)	\$ (2,922.50)	\$ (2,922.50)	\$ (7,900.00)	\$ (10,000.00)	\$ -	\$ (10,000.00)
11-31-000	GENERAL FUND TAXES	\$ (803,943.30)	\$ (536,219.56)	\$ (642,161.52)	\$ (684,880.00)	\$ (721,075.00)	\$ 56,275.00	\$ (664,800.00)
11-32-100	BUSINESS LICENSE FEES	\$ (5,505.00)	\$ (2,140.00)	\$ (2,140.00)	\$ (2,000.00)	\$ (5,000.00)	\$ -	\$ (5,000.00)
11-32-200	BUILDING PERMITS	\$ (13,241.00)	\$ (20,763.27)	\$ (20,000.00)	\$ (12,000.00)	\$ (12,000.00)	\$ -	\$ (12,000.00)
11-32-300	LAND USE FEE'S	\$ (2,585.00)	\$ (6,535.00)	\$ (5,500.00)	\$ -	\$ (3,000.00)	\$ -	\$ (3,000.00)
11-32-000	LICENSES AND PERMITS	\$ (21,331.00)	\$ (29,438.27)	\$ (27,640.00)	\$ (14,000.00)	\$ (20,000.00)	\$ -	\$ (20,000.00)
11-33-411	2013 FD BEMS GRANT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (12,000.00)	\$ (12,000.00)
11-33-421	FD ASSISTANCE GRANT	\$ (1,084.20)	\$ -	\$ -	\$ (1,000.00)	\$ (1,000.00)	\$ -	\$ (1,000.00)
11-33-433	UDOT SAFE ROUTES TO SCHOOL GRA	\$ -	\$ (86,520.10)	\$ (86,520.10)	\$ (180,000.00)	\$ -	\$ -	\$ -
11-33-434	2020 UDOT SRTS	\$ -	\$ -	\$ -	\$ (180,000.00)	\$ (200,000.00)	\$ -	\$ (200,000.00)
11-33-435	CIB GENERAL PLAN GRANT	\$ -	\$ -	\$ -	\$ -	\$ (25,000.00)	\$ -	\$ (25,000.00)
11-33-436	CDBG SIDEWALK GRANT	\$ -	\$ -	\$ -	\$ -	\$ (156,000.00)	\$ (4,000.00)	\$ (160,000.00)
11-33-437	CORONAVIRUS RELIEF FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (268,000.00)	\$ (268,000.00)
11-33-560	CLASS "C" ROAD FUND	\$ (126,905.09)	\$ (79,835.87)	\$ (79,835.87)	\$ (106,500.00)	\$ (106,500.00)	\$ -	\$ (106,500.00)
11-33-565	HIGHWAY/TRANSIT TAX	\$ -	\$ (11,636.88)	\$ (11,636.88)	\$ -	\$ -	\$ (5,000.00)	\$ (5,000.00)
11-33-581	COUNTY TOURISM GRANT	\$ -	\$ -	\$ -	\$ (10,000.00)	\$ (10,000.00)	\$ -	\$ (10,000.00)
11-33-000	INTERGOVERNMENTAL REVENUE	\$ (127,989.29)	\$ (177,992.85)	\$ (177,992.85)	\$ (477,500.00)	\$ (498,500.00)	\$ (289,000.00)	\$ (787,500.00)
11-34-120	GRAMA, COPYING, ETC.	\$ (135.20)	\$ (187.70)	\$ (187.70)	\$ (200.00)	\$ (200.00)	\$ -	\$ (200.00)
11-34-130	ZONING & SUBDIVISION FEES	\$ -	\$ -	\$ -	\$ (3,000.00)	\$ (3,000.00)	\$ -	\$ (3,000.00)
11-34-131	LAND SALES FEES	\$ (5,500.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11-34-191	TAX COLLECTION FEES - UT	\$ (31.49)	\$ -	\$ -	\$ (100.00)	\$ (100.00)	\$ -	\$ (100.00)
11-34-192	TAX COLLECTION FEES - AZ	\$ (42.47)	\$ (35.03)	\$ (35.03)	\$ (100.00)	\$ (100.00)	\$ -	\$ (100.00)
11-34-250	FIRE DEPT SERVICES	\$ -	\$ -	\$ -	\$ (50,000.00)	\$ (50,000.00)	\$ -	\$ (50,000.00)
11-34-252	SRO - POLICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (15,000.00)	\$ (15,000.00)
11-34-910	SOLID WASTE- AZ STRIP LANDFILL	\$ (20,400.00)	\$ (20,400.00)	\$ (20,400.00)	\$ (20,400.00)	\$ (20,400.00)	\$ -	\$ (20,400.00)
11-34-911	UEP COTTONWOOD PARK MAINTENANC	\$ -	\$ (11,209.44)	\$ (11,209.44)	\$ (36,000.00)	\$ -	\$ -	\$ -
11-34-912	FIBER RELATED REVENUES	\$ -	\$ -	\$ -	\$ (6,000.00)	\$ -	\$ -	\$ -
11-34-000	CHARGES FOR SERVICES	\$ (26,109.16)	\$ (31,832.17)	\$ (31,832.17)	\$ (115,800.00)	\$ (73,800.00)	\$ (15,000.00)	\$ (88,800.00)
11-35-110	COURT FINES	\$ (15,662.74)	\$ (20,750.24)	\$ (20,750.24)	\$ (9,400.00)	\$ (9,400.00)	\$ -	\$ (9,400.00)
11-35-210	BAIL AND BOND FORFEITURE	\$ -	\$ -	\$ -	\$ (600.00)	\$ (600.00)	\$ -	\$ (600.00)
11-35-000	FINES AND FORFEITURES	\$ (15,662.74)	\$ (20,750.24)	\$ (20,750.24)	\$ (10,000.00)	\$ (10,000.00)	\$ -	\$ (10,000.00)
11-36-100	INTEREST EARNINGS - GEN FUND	\$ (22,522.12)	\$ (11,863.22)	\$ (11,863.22)	\$ (6,800.00)	\$ (6,800.00)	\$ -	\$ (6,800.00)

11-36-210	RENTAL - OFFICES IN CITY BLDG	\$ (600.00)	\$ (21,700.00)	\$ (21,700.00)	\$ (11,700.00)	\$ (3,600.00)	\$ -	\$ (3,600.00)
11-36-220	RENTAL - EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11-36-600	SUNDRY REVENUES	\$ (231.00)	\$ (483.68)	\$ (483.68)	\$ -	\$ -	\$ -	\$ -
11-36-800	LOT LEASES	\$ (30,900.00)	\$ (49,447.03)	\$ (49,447.03)	\$ (66,600.00)	\$ (55,000.00)	\$ 25,000.00	\$ (30,000.00)
11-36-810	LAND SALES - INDUSTRIAL PARK	\$ (38,527.87)	\$ (32,600.00)	\$ (32,600.00)	\$ (32,000.00)	\$ -	\$ -	\$ -
11-36-910	SUNDRY REV - GEN FUND	\$ (617.35)	\$ (21,938.56)	\$ (21,938.56)	\$ (11,000.00)	\$ (11,000.00)	\$ 10,400.00	\$ (600.00)
11-36-911	CCFD EQUIPMENT REVENUE	\$ (60,000.00)	\$ (20,000.00)	\$ (20,000.00)	\$ (60,000.00)	\$ (60,000.00)	\$ 5,000.00	\$ (55,000.00)
11-36-920	SUNDRY REV - FIRE DEPT	\$ (421.83)	\$ -	\$ -	\$ (50,000.00)	\$ (50,000.00)	\$ -	\$ (50,000.00)
11-36-000	MISC REVENUE	\$ (153,820.17)	\$ (158,032.49)	\$ (158,032.49)	\$ (238,100.00)	\$ (186,400.00)	\$ 40,400.00	\$ (146,000.00)

11-37-600	LOAN PROCEEDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11-37-000	LOANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

11-38-101	TRANSFERS FROM OTHER FUNDS	\$ (375,000.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11-38-243	POLICE DEPARTMENT	\$ (816.55)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11-38-700	CONTRIBUTIONS-PRIVATE SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (20,000.00)	\$ (20,000.00)
11-38-701	GRANTS-COMMUNITY OUTREACH	\$ (9,538.51)	\$ (1,972.28)	\$ (1,972.28)	\$ (3,000.00)	\$ (3,000.00)	\$ 3,000.00	\$ -
11-38-702	CONTRIBUTIONS-COMMUNITY OUTREA	\$ -	\$ -	\$ -	\$ (4,600.00)	\$ (4,600.00)	\$ (5,400.00)	\$ (10,000.00)
11-38-910	APPROP - GEN FUND BALANCE	\$ -	\$ -	\$ -	\$ (100,000.00)	\$ (168,225.00)	\$ (105,575.00)	\$ (273,800.00)
11-38-913	APPROP - LIQUOR FUND FROM PY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11-38-914	APPROP - GEN FUND BAL - F DEPT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11-38-920	APPROP - CAPITAL PROJECTS	\$ -	\$ -	\$ -	\$ (496,120.00)	\$ -	\$ -	\$ -
11-38-927	APPROP - 2015 FLOOD GRANT PROJ	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11-38-928	CONTINGENCY	\$ -	\$ -	\$ -	\$ (125,000.00)	\$ (100,000.00)	\$ -	\$ (100,000.00)
11-38-000	CONTRIBUTIONS AND TRANSFERS	\$ (385,355.06)	\$ (1,972.28)	\$ (1,972.28)	\$ (728,720.00)	\$ (275,825.00)	\$ (127,975.00)	\$ (403,800.00)

	TOTAL GENERAL FUND REVENUES	\$ (1,534,210.72)	\$ (956,237.86)	\$ (1,060,381.55)	\$ (2,269,000.00)	\$ (1,785,600.00)	\$ (335,300.00)	\$ (2,120,900.00)
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Expenditures								
11-41-111	SECRETARIAL STAFF	\$ 168,857.89	\$ 370.66	\$ 370.66	\$ 40,000.00	\$ -	\$ -	\$ -
11-41-112	MAYOR	\$ 22,100.00	\$ 21,250.00	\$ 21,250.00	\$ 21,000.00	\$ 12,000.00	\$ (500.00)	\$ 11,500.00
11-41-113	MANAGER	\$ 48,185.16	\$ 41,189.11	\$ 41,189.11	\$ 27,000.00	\$ 57,000.00	\$ -	\$ 57,000.00
11-41-114	TREASURER	\$ 5,230.78	\$ -	\$ -	\$ 10,000.00	\$ 11,000.00	\$ (1,000.00)	\$ 10,000.00
11-41-115	RECORDER	\$ 53,498.89	\$ 29,241.00	\$ 29,241.00	\$ 14,000.00	\$ 11,000.00	\$ (1,000.00)	\$ 10,000.00
11-41-116	COMMUNITY DEVELOPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11-41-117	ATTORNEY	\$ 99,639.90	\$ 40,769.19	\$ 40,769.19	\$ 40,000.00	\$ 40,000.00	\$ -	\$ 40,000.00
11-41-130	PAYROLL TAXES	\$ 31,426.19	\$ 16,915.01	\$ 16,915.01	\$ 23,000.00	\$ 12,000.00	\$ 2,000.00	\$ 14,000.00
11-41-140	BENEFITS-OTHER	\$ 39,647.43	\$ 10,628.92	\$ 10,628.92	\$ -	\$ 11,000.00	\$ (5,000.00)	\$ 6,000.00
11-41-151	STIPENDS - CITY COUNCIL	\$ 10,773.80	\$ 10,710.00	\$ 10,710.00	\$ 5,000.00	\$ 12,000.00	\$ (700.00)	\$ 11,300.00
11-41-152	STIPENDS - PLANNING COMMISSION	\$ 1,620.89	\$ 4,060.00	\$ 4,060.00	\$ 5,000.00	\$ 6,000.00	\$ (6,000.00)	\$ -
11-41-153	STIPENDS - ADJUSTMENTS BOARD	\$ -	\$ -	\$ -	\$ 500.00	\$ 500.00	\$ (500.00)	\$ -
11-41-210	BOOKS, SUBSCR, & MEMBERSHIPS	\$ 3,796.99	\$ 757.59	\$ 757.59	\$ 500.00	\$ 2,200.00	\$ 100.00	\$ 2,300.00
11-41-220	PUBLIC NOTICES	\$ -	\$ 201.78	\$ 201.78	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 1,000.00
11-41-230	TRAVEL	\$ 7,092.92	\$ 531.81	\$ 531.81	\$ 3,000.00	\$ 5,400.00	\$ -	\$ 5,400.00
11-41-235	FOOD & REFRESHMENT	\$ 2,606.15	\$ 887.07	\$ 887.07	\$ 1,500.00	\$ 3,200.00	\$ -	\$ 3,200.00
11-41-240	OFFICE EXPENSE & SUPPLIES	\$ 6,110.37	\$ 1,285.14	\$ 1,285.14	\$ 2,000.00	\$ 2,000.00	\$ -	\$ 2,000.00
11-41-241	COPIER & PRINTER	\$ 5,682.48	\$ 1,216.63	\$ 1,216.63	\$ 2,000.00	\$ 2,000.00	\$ -	\$ 2,000.00
11-41-242	SERVICE FEES	\$ 3,691.92	\$ 42.43	\$ 42.43	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00
11-41-244	PRINT & POSTAGE	\$ 11,324.62	\$ 2,385.68	\$ 2,385.68	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 1,000.00
11-41-250	EQUIPMENT SUPPLIES & MAINT	\$ 2,207.24	\$ 94.75	\$ 94.75	\$ 500.00	\$ 1,000.00	\$ -	\$ 1,000.00
11-41-257	FUEL	\$ 2,816.93	\$ 1,513.53	\$ 1,513.53	\$ 2,000.00	\$ 5,000.00	\$ 3,000.00	\$ 5,000.00
11-41-260	TOOLS & EQUIPMENT-NON CAPITAL	\$ 3,184.62	\$ 206.94	\$ 206.94	\$ 1,000.00	\$ 200.00	\$ -	\$ 200.00
11-41-271	MAINT & SUPPLY - BUILDING	\$ 4,937.73	\$ 1,698.27	\$ 1,698.27	\$ 2,800.00	\$ 3,000.00	\$ -	\$ 3,000.00
11-41-272	MAINT & SUPPLY - IT	\$ 632.88	\$ 192.05	\$ 192.05	\$ 1,000.00	\$ -	\$ -	\$ -
11-41-280	UTILITIES	\$ 5,717.19	\$ 3,927.30	\$ 3,927.30	\$ 5,000.00	\$ 4,000.00	\$ -	\$ 4,000.00
11-41-285	POWER	\$ 6,747.15	\$ 3,251.21	\$ 3,251.21	\$ 2,000.00	\$ 7,100.00	\$ -	\$ 7,100.00

11-41-287	TELEPHONE	\$ 7,889.27	\$ 3,463.53	\$ 3,463.53	\$ 2,000.00	\$ 2,700.00	\$ -	\$ 2,700.00
11-41-310	PROFESSIONAL & TECHNICAL	\$ 33,531.01	\$ 5,894.58	\$ 5,894.58	\$ 16,200.00	\$ 2,000.00	\$ -	\$ 2,000.00
11-41-311	ENGINEER	\$ -	\$ -	\$ -	\$ 3,500.00	\$ 3,500.00	\$ -	\$ 3,500.00
11-41-312	CONSULTANT	\$ -	\$ -	\$ -	\$ -	\$ 4,000.00	\$ -	\$ 4,000.00
11-41-313	AUDITOR	\$ 52,835.00	\$ 16,861.11	\$ 43,475.00	\$ 30,600.00	\$ 20,000.00	\$ -	\$ 20,000.00
11-41-315	INFORMATION TECHNOLOGY - SYSTE	\$ 7,530.82	\$ 6,119.83	\$ 6,119.83	\$ -	\$ 9,000.00	\$ -	\$ 9,000.00
11-41-316	INFORMATION TECHNOLOGY - SERVI	\$ -	\$ 804.53	\$ 804.53	\$ -	\$ 5,000.00	\$ -	\$ 5,000.00
11-41-317	INFORMATION TECHNOLOGY - CONS	\$ 5,217.27	\$ 2,254.48	\$ 2,254.48	\$ 5,100.00	\$ 2,500.00	\$ -	\$ 2,500.00
11-41-318	INFORMATION TECHNOLOGY - SOFTW	\$ -	\$ 11,660.42	\$ 11,660.42	\$ -	\$ 7,600.00	\$ -	\$ 7,600.00
11-41-319	CONTINGENCY	\$ -	\$ -	\$ -	\$ 100,000.00	\$ 125,000.00	\$ (25,000.00)	\$ 100,000.00
11-41-330	EDUCATION	\$ 8,104.54	\$ 2,089.50	\$ 2,089.50	\$ 10,000.00	\$ 6,400.00	\$ 6,600.00	\$ 13,000.00
11-41-350	ELECTIONS	\$ -	\$ 664.61	\$ 664.61	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00
11-41-510	INSURANCE	\$ 68,075.75	\$ 32,602.91	\$ 32,602.91	\$ 30,500.00	\$ 30,000.00	\$ -	\$ 30,000.00
11-41-520	COLLECTION COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11-41-521	CREDIT CARD EXPENSE	\$ 14,616.87	\$ 1,040.47	\$ 1,040.47	\$ -	\$ -	\$ -	\$ -
11-41-560	BAD DEBT EXPENSE	\$ 16,642.70	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11-41-741	EQUIPMENT - OFFICE	\$ 259.98	\$ -	\$ -	\$ 5,000.00	\$ 1,000.00	\$ 1,000.00	\$ 2,000.00
11-41-743	EQUIPMENT - VEHICLE	\$ 1,628.11	\$ 260.00	\$ 260.00	\$ 3,000.00	\$ 3,000.00	\$ -	\$ 3,000.00
11-41-914	TRANSFER TO FUND 63	\$ 25,090.73	\$ 39,999.96	\$ 88,900.00	\$ 40,000.00	\$ 40,000.00	\$ -	\$ 40,000.00
11-41-916	TRANSFER TO FUND 64	\$ 891.69	\$ 17,900.04	\$ 17,900.04	\$ 17,900.00	\$ 17,900.00	\$ (400.00)	\$ 17,500.00
11-41-917	TRANSFER TO JOINT ADMIN FUND	\$ -	\$ -	\$ -	\$ -	\$ 20,400.00	\$ (20,400.00)	\$ -
11-41-960	TRANSFER TO FUND 45 CAP PROJ	\$ 7,703.14	\$ -	\$ -	\$ 12,000.00	\$ 12,000.00	\$ -	\$ 12,000.00
11-41-963	TRANSFER TO FUND 46 CORONAVIRUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 268,000.00	\$ 268,000.00
11-41-000	GENERAL FUND ADMINISTRATION	\$ 798,647.00	\$ 334,942.04	\$ 410,455.97	\$ 486,600.00	\$ 522,600.00	\$ 235,100.00	\$ 754,700.00

11-42-110	SALARIES-PERMANENT EMPLOYEES	\$ 7,499.96	\$ 7,211.50	\$ 7,211.50	\$ 11,300.00	\$ 11,300.00	\$ (1,300.00)	\$ 10,000.00
11-42-120	SALARIES-TEMPORARY EMPLOYEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11-42-130	PAYROLL TAXES & BENEFITS	\$ 573.56	\$ 551.50	\$ 551.50	\$ 900.00	\$ 900.00	\$ 200.00	\$ 1,100.00
11-42-140	BENEFITS-OTHER	\$ -	\$ -	\$ -	\$ 300.00	\$ 300.00	\$ -	\$ 300.00
11-42-210	BOOKS, SUBSCR, & MEMBERSHIPS	\$ 25.00	\$ 25.00	\$ 25.00	\$ 100.00	\$ 100.00	\$ -	\$ 100.00
11-42-230	TRAVEL	\$ 91.49	\$ -	\$ -	\$ 600.00	\$ 600.00	\$ -	\$ 600.00
11-42-310	PROFESSIONAL & TECHNICAL	\$ -	\$ 860.00	\$ 860.00	\$ -	\$ -	\$ -	\$ -
11-42-330	EDUCATION	\$ 75.00	\$ -	\$ -	\$ 400.00	\$ 400.00	\$ -	\$ 400.00
11-42-550	FINES, SURCHARGES - AOC	\$ 7,292.68	\$ -	\$ -	\$ 3,000.00	\$ 3,000.00	\$ 7,000.00	\$ 10,000.00
11-42-551	RESTITUTION PAYMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11-42-552	BAIL, BOND PAYMENT RELEASE	\$ -	\$ 285.00	\$ 285.00	\$ -	\$ -	\$ -	\$ -
11-42-960	TRANSFER TO FUND 45 CAP PROJ	\$ 300.00	\$ -	\$ -	\$ 300.00	\$ 300.00	\$ -	\$ 300.00
11-42-000	JUSTICE COURT	\$ 15,857.69	\$ 8,933.00	\$ 8,933.00	\$ 16,900.00	\$ 16,900.00	\$ 5,900.00	\$ 22,800.00

11-43-140	BENEFITS-OTHER	\$ -	\$ -	\$ -	\$ 1,600.00	\$ 1,600.00	\$ (1,600.00)	\$ -
11-43-287	TELEPHONE	\$ 4,005.49	\$ 3,604.61	\$ 3,604.61	\$ 2,000.00	\$ 2,000.00	\$ -	\$ 2,000.00
11-43-310	PROFESSIONAL & TECHNICAL	\$ 11,565.17	\$ 16,574.20	\$ 16,574.20	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00
11-43-960	TRANSFER TO FUND 45 CAP PROJ	\$ -	\$ -	\$ -	\$ 25,000.00	\$ -	\$ (5,000.00)	\$ 20,000.00
11-43-980	INTRA-GOVT CHARGES	\$ 170,343.72	\$ 115,536.90	\$ 230,000.00	\$ 230,000.00	\$ 180,000.00	\$ 15,000.00	\$ 195,000.00
11-43-000	POLICE DEPARTMENT	\$ 187,537.02	\$ 135,715.71	\$ 250,178.81	\$ 268,600.00	\$ 193,600.00	\$ 8,400.00	\$ 227,000.00

11-44-510	INSURANCE	\$ -	\$ 359.16	\$ 359.16	\$ 800.00	\$ 800.00	\$ -	\$ 800.00
11-44-620	MISC. SERVICES	\$ -	\$ -	\$ -	\$ 50,000.00	\$ 50,000.00	\$ -	\$ 50,000.00
11-44-810	FD BEMS GRANT TRANSFER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,000.00	\$ 12,000.00
11-44-811	FD ASSISTANCE GRANT TRANSFER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,600.00	\$ 4,600.00
11-44-812	DEBT SERVICE TRANSFER	\$ 78,895.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11-44-850	DEBT SERVICE - VEHICLE & EQUIP	\$ -	\$ 78,895.00	\$ 78,895.00	\$ 110,000.00	\$ 79,000.00	\$ -	\$ 79,000.00
11-44-952	STATE GRANT OFFSET	\$ -	\$ 12,458.26	\$ 12,458.26	\$ -	\$ -	\$ -	\$ -
11-44-960	TRANSFER TO FUND 45 CAP PROJ	\$ 22,613.76	\$ -	\$ -	\$ 92,300.00	\$ 23,000.00	\$ -	\$ 23,000.00
11-44-980	INTRA-GOVT CHARGES	\$ 81,000.00	\$ 54,000.00	\$ 81,000.00	\$ 90,000.00	\$ 90,000.00	\$ -	\$ 90,000.00
11-44-000	FIRE DEPARTMENT	\$ 182,508.76	\$ 145,712.42	\$ 172,712.42	\$ 343,100.00	\$ 242,800.00	\$ 16,600.00	\$ 259,400.00

11-45-110	SALARIES-PERMANENT EMPLOYEES	\$ 31,753.32	\$ 56,503.94	\$ 25,000.00	\$ 40,000.00	\$ 32,000.00	\$ 8,000.00	\$ 40,000.00
11-45-117	ATTORNEY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,100.00	\$ 2,100.00
11-45-130	PAYROLL TAXES	\$ -	\$ -	\$ -	\$ 4,000.00	\$ 4,000.00	\$ 1,000.00	\$ 5,000.00
11-45-140	BENEFITS-OTHER	\$ -	\$ -	\$ -	\$ 14,000.00	\$ 14,000.00	\$ (14,000.00)	\$ -
11-45-150	STIPENDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11-45-153	STIPENDS - PLANNING COMMISSION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000.00	\$ 6,000.00
11-45-210	BOOKS, SUBSCR, & MEMBERSHIPS	\$ 75.00	\$ -	\$ -	\$ 300.00	\$ 300.00	\$ -	\$ 300.00
11-45-250	EQUIPMENT SUPPLIES & MAINT	\$ 737.48	\$ -	\$ -	\$ 1,900.00	\$ 1,900.00	\$ -	\$ 1,900.00
11-45-311	ENGINEER	\$ -	\$ 1,293.75	\$ 1,293.75	\$ -	\$ -	\$ -	\$ -
11-45-330	EDUCATION	\$ 1,604.00	\$ 739.00	\$ 739.00	\$ 2,100.00	\$ 2,100.00	\$ -	\$ 2,100.00
11-45-550	SURCHARGES FOR BLDG PERMITS	\$ -	\$ -	\$ -	\$ 100.00	\$ 100.00	\$ -	\$ 100.00
11-45-960	TRANSFER TO FUND 45 CAP PROJ	\$ 2,400.00	\$ -	\$ -	\$ 62,400.00	\$ 27,500.00	\$ -	\$ 27,500.00
11-45-000	COMMUNITY DEVELOPMENT	\$ 36,569.80	\$ 58,536.69	\$ 27,032.75	\$ 124,800.00	\$ 81,900.00	\$ 3,100.00	\$ 85,000.00

11-46-980	INTRA-GOVT CHARGES	\$ 14,042.93	\$ 9,755.72	\$ 9,755.72	\$ 15,600.00	\$ 15,600.00	\$ -	\$ 15,600.00
11-46-000	PUBLIC SAFETY DISPATCH	\$ 14,042.93	\$ 9,755.72	\$ 9,755.72	\$ 15,600.00	\$ 15,600.00	\$ -	\$ 15,600.00

11-47-110	SALARIES-PERMANENT EMPLOYEES	\$ 89,400.06	\$ 80,746.60	\$ 80,746.60	\$ 90,000.00	\$ 65,000.00	\$ -	\$ 65,000.00
11-47-130	PAYROLL TAXES	\$ 1,628.51	\$ 1,331.73	\$ 1,331.73	\$ 6,800.00	\$ 6,800.00	\$ -	\$ 6,800.00
11-47-140	BENEFITS-OTHER	\$ -	\$ -	\$ -	\$ 36,000.00	\$ 15,000.00	\$ -	\$ 15,000.00
11-47-230	TRAVEL	\$ 656.88	\$ -	\$ -	\$ 500.00	\$ 500.00	\$ -	\$ 500.00
11-47-250	EQUIPMENT SUPPLIES & MAINT	\$ 7,354.15	\$ 6,797.89	\$ 6,797.89	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00
11-47-255	EQUIPMENT RENT OR LEASE	\$ -	\$ -	\$ -	\$ 15,000.00	\$ 15,000.00	\$ -	\$ 15,000.00
11-47-257	FUEL	\$ 4,736.74	\$ 3,159.48	\$ 3,159.48	\$ 10,600.00	\$ 10,600.00	\$ -	\$ 10,600.00
11-47-260	TOOLS & EQUIPMENT-NON CAPITAL	\$ -	\$ -	\$ -	\$ 6,000.00	\$ 6,000.00	\$ -	\$ 6,000.00
11-47-273	MAINT & SUPPLY - SYSTEM	\$ -	\$ -	\$ -	\$ 23,200.00	\$ 23,200.00	\$ -	\$ 23,200.00
11-47-286	STREET LIGHTS	\$ 5,505.93	\$ 5,052.30	\$ 5,052.30	\$ 5,300.00	\$ 5,300.00	\$ -	\$ 5,300.00
11-47-311	ENGINEER	\$ 4,132.50	\$ -	\$ -	\$ 5,600.00	\$ 5,600.00	\$ -	\$ 5,600.00
11-47-330	EDUCATION	\$ -	\$ -	\$ -	\$ 800.00	\$ 800.00	\$ -	\$ 800.00
11-47-410	SPEC DEPT MATERIALS & SUPPLIES	\$ 29,249.24	\$ -	\$ -	\$ 30,000.00	\$ 30,000.00	\$ 15,000.00	\$ 45,000.00
11-47-510	INSURANCE	\$ -	\$ 1,351.35	\$ 1,351.35	\$ 3,600.00	\$ 3,600.00	\$ -	\$ 3,600.00
11-47-850	DEBT SERVICE	\$ 12,592.11	\$ 15,136.98	\$ 15,136.98	\$ 30,000.00	\$ 16,000.00	\$ 27,000.00	\$ 43,000.00
11-47-960	TRANSFER TO FUND 45 CAP PROJ	\$ 12,000.00	\$ -	\$ -	\$ 192,000.00	\$ 200,000.00	\$ -	\$ 200,000.00
11-47-965	TRANSFER TO GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,500.00	\$ 160,000.00
11-47-953	SAFE ROUTES TO SCHOOL	\$ -	\$ 10,296.50	\$ 10,296.50	\$ -	\$ -	\$ -	\$ -
11-47-000	HIGHWAYS AND PUBLIC IMPROVEMENTS	\$ 167,256.12	\$ 123,872.83	\$ 123,872.83	\$ 465,400.00	\$ 413,400.00	\$ 48,500.00	\$ 618,400.00

11-48-110	SALARIES-PERMANENT EMPLOYEES	\$ 61,678.66	\$ 50,901.81	\$ 40,000.00	\$ 104,000.00	\$ 48,000.00	\$ -	\$ 48,000.00
11-48-130	PAYROLL TAXES	\$ 630.02	\$ -	\$ -	\$ 8,100.00	\$ 5,000.00	\$ -	\$ 5,000.00
11-48-140	BENEFITS-OTHER	\$ -	\$ -	\$ -	\$ 18,900.00	\$ -	\$ 13,000.00	\$ 13,000.00
11-48-153							\$ 8,100.00	
11-48-210	BOOKS, SUBSCR, & MEMBERSHIPS	\$ 429.39	\$ 200.00	\$ 200.00	\$ 800.00	\$ 500.00	\$ -	\$ 500.00
11-48-230	TRAVEL, MEETINGS, AND TRAINING	\$ 250.00	\$ -	\$ -	\$ 400.00	\$ 400.00	\$ -	\$ 400.00
11-48-240	OFFICE EXPENSE & SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11-48-250	EQUIPMENT SUPPLIES & MAINT	\$ 1,204.69	\$ 1,464.08	\$ 1,464.08	\$ 2,600.00	\$ 2,600.00	\$ -	\$ 2,600.00
11-48-257	FUEL	\$ 1,462.21	\$ 2,506.13	\$ 2,506.13	\$ 600.00	\$ 600.00	\$ -	\$ 600.00
11-48-260	TOOLS & EQUIPMENT-NON CAPITAL	\$ 233.74	\$ -	\$ -	\$ 400.00	\$ 400.00	\$ -	\$ 400.00
11-48-271	MAINT & SUPPLY - OFFICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11-48-272	MAINT & SUPPLY - OTHER	\$ 10,536.45	\$ 13,874.59	\$ 13,874.59	\$ 7,000.00	\$ 7,000.00	\$ -	\$ 7,000.00
11-48-273	MAINT & SUPPLY - SYSTEM	\$ 1,433.05	\$ 2,954.47	\$ 2,954.47	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00
11-48-274	MAINT & SUPPLY EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11-48-280	UTILITIES	\$ 10,477.61	\$ 3,517.97	\$ 3,517.97	\$ 6,600.00	\$ 6,600.00	\$ -	\$ 6,600.00
11-48-285	POWER	\$ 2,861.16	\$ 2,972.84	\$ 2,972.84	\$ 5,200.00	\$ 5,200.00	\$ -	\$ 5,200.00
11-48-330	EDUCATION	\$ -	\$ 85.00	\$ 85.00	\$ 400.00	\$ 400.00	\$ -	\$ 400.00
11-48-510	INSURANCE	\$ -	\$ -	\$ -	\$ 3,200.00	\$ 3,200.00	\$ -	\$ 3,200.00

11-48-000	PARKS, RECREATION & PUBLIC PROPERTY	\$ 91,196.98	\$ 78,476.89	\$ 67,575.08	\$ 168,200.00	\$ 89,900.00	\$ 21,100.00	\$ 111,000.00
11-49-110	SALARIES-PERMANENT EMPLOYEES	\$ 875.00	\$ 2,124.36	\$ 2,124.36	\$ 40,000.00	\$ 20,000.00	\$ (20,000.00)	\$ -
11-49-130	PAYROLL TAXES	\$ 44.32	\$ 162.55	\$ 162.55	\$ -	\$ 2,100.00	\$ (2,100.00)	\$ -
11-49-140	BENEFITS-OTHER	\$ 75.00	\$ -	\$ -	\$ 1,800.00	\$ 3,300.00	\$ (3,300.00)	\$ -
11-49-274	EQUIPMENT PURCHASE	\$ 4,268.55	\$ 2,869.16	\$ 2,869.16	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00
11-49-285	POWER	\$ 154.53	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11-49-310	PROFESSIONAL & TECHNICAL	\$ 2,765.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11-49-410	SPECIAL PROJECT	\$ 2,385.86	\$ 87.91	\$ 87.91	\$ 13,000.00	\$ 7,000.00	\$ -	\$ 7,000.00
11-49-952	COUNTY TOURISM - GRANT OFFSET	\$ -	\$ -	\$ -	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00
11-48-000	COMMUNITY OUTREACH DEPARTMENT	\$ 10,606.76	\$ 5,243.98	\$ 5,243.98	\$ 74,800.00	\$ 42,400.00	\$ (25,400.00)	\$ 27,000.00

TOTAL GENERAL FUND EXPENDITURES	\$ 1,504,223.06	\$ 901,189.28	\$ 1,075,760.56	\$ 1,964,000.00	\$ 1,619,100.00	\$ 313,300.00	\$ 2,120,900.00
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GENERAL FUND BALANCE															
	Total Revenues	\$	(1,534,210.72)	\$	(956,237.86)	\$	(1,060,381.55)	\$	(2,269,000.00)	\$	(1,785,600.00)	\$	(335,300.00)	\$	(2,120,900.00)
	Total Expenditures	\$	1,504,223.06	\$	901,189.28	\$	1,075,760.56	\$	1,964,000.00	\$	1,619,100.00	\$	313,300.00	\$	2,120,900.00
	(Revenue) vs Expenditures	\$	(29,987.66)	\$	(55,048.58)	\$	15,379.01	\$	(305,000.00)	\$	(166,500.00)	\$	(22,000.00)	\$	-

INTERNAL SERVICE FUND: DEBT SERVICE FUND															
31-34-801	TRANS FOR LADDER TRUCK PMT	\$	-	\$	-	\$	(60,000.00)	\$	(60,000.00)	\$	60,000.00	\$	-		
31-34-802	TRANS FOR CIB EQUIP BOND PMT	\$	(78,895.00)	\$	(78,895.00)	\$	(78,895.00)	\$	(79,000.00)	\$	-	\$	(79,000.00)		
31-34-803	2018 CIB DETENTION POND	\$	-	\$	-	\$	(30,000.00)	\$	(30,000.00)	\$	-	\$	(30,000.00)		
XX-XX-XXX	TRANSFERS FOR CIB DETENTION PONDS	\$	-	\$	-	\$	-	\$	-	\$	30,000.00				
	NON-OPERATING REV/EXP & TRANSFERS	\$	(78,895.00)	\$	(78,895.00)	\$	(78,895.00)	\$	(169,000.00)	\$	(169,000.00)	\$	90,000.00	\$	(109,000.00)

31-44-711	FIRE EQ 2015 BOND DEBT SERVICE	\$ 70,000.00	\$ 71,000.00	\$ 71,000.00	\$ 69,000.00	\$ 69,000.00	\$ -	\$ 69,000.00
31-44-712	FIRE EQ 2015 BOND INTEREST	\$ 8,895.00	\$ 7,824.60	\$ 7,824.60	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00
31-44-721	LADDER TRUCK DEBT PRINCIPAL	\$ -	\$ -	\$ -	\$ 56,200.00	\$ 56,200.00	\$ (56,200.00)	\$ -
31-44-722	LADDER TRUCK DEBT INTEREST	\$ -	\$ -	\$ -	\$ 3,800.00	\$ 3,800.00	\$ (3,800.00)	\$ -
31-44-723	2018 CIB DETENTION POND	\$ -	\$ 18,000.00	\$ 18,000.00	\$ 30,000.00	\$ -	\$ -	\$ 30,000.00
31-45-701	CIB LOAN - DETENTION PONDS	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00	\$ (30,000.00)	\$ -
	OPERATING EXPENSE	\$ 78,895.00	\$ 96,824.60	\$ 96,824.60	\$ 169,000.00	\$ 169,000.00	\$ (90,000.00)	\$ 109,000.00

INTERNAL SERVICE FUND: DEBT SERVICE FUND BALANCE								
	Total Revenues	\$ (78,895.00)	\$ (78,895.00)	\$ (78,895.00)	\$ (169,000.00)	\$ (169,000.00)	\$ 90,000.00	\$ (109,000.00)
	Total Expenditures	\$ 78,895.00	\$ 96,824.60	\$ 96,824.60	\$ 169,000.00	\$ 169,000.00	\$ (90,000.00)	\$ 109,000.00
	DEBT SERVICE Rev vs Expenditures	\$ -	\$ 17,929.60	\$ 17,929.60	\$ -	\$ -	\$ -	\$ -

INTERNAL SERVICE FUND: GRANTS, LOANS, AND ALLOTMENTS FUND								
41-33-801	LIQUOR FUND ALLOTMENT	\$ (2,025.98)	\$ (1,601.93)	\$ (1,601.93)	\$ (2,000.00)	\$ (2,000.00)	\$ 2,000.00	\$ -
41-33-400	BEMS GRANT REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41-33-417	2016 FLOOD RETENTION GRANT CIB	\$ (17,964.26)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41-33-425	CDBG SIDEWALK GRANT 2020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (160,000.00)	\$ (160,000.00)
41-33-802	JAG GRANT	\$ -	\$ -	\$ -	\$ (6,000.00)	\$ (6,000.00)	\$ 6,000.00	\$ -
41-33-803	PD BEMS GRANT	\$ (2,294.00)	\$ -	\$ -	\$ (7,500.00)	\$ (7,500.00)	\$ 7,500.00	\$ -
41-34-801	FD ASSIST PERCAPITA GRANT	\$ (9,029.00)	\$ (9,169.00)	\$ (9,169.00)	\$ (14,700.00)	\$ (14,700.00)	\$ 10,100.00	\$ (4,600.00)
41-34-802	FD BEMS GRANT	\$ -	\$ (4,454.00)	\$ (4,454.00)	\$ (4,500.00)	\$ (4,500.00)	\$ (7,500.00)	\$ (12,000.00)
41-36-800	LOCAL PARTICIPATION MATCH	\$ -	\$ -	\$ -	\$ (22,500.00)	\$ (22,500.00)	\$ 22,500.00	\$ -
41-36-801	USDA PSAP DISPATCH GRANT	\$ -	\$ -	\$ -	\$ (27,500.00)	\$ (27,500.00)	\$ 27,500.00	\$ -
41-37-801	CLASS C ROAD FUND ALLOTMENT	\$ -	\$ -	\$ -	\$ -	\$ (106,500.00)	\$ -	\$ -
	NON-OPERATING REV/EXP & TRANSFERS	\$ (31,313.24)	\$ (15,224.93)	\$ (15,224.93)	\$ (84,700.00)	\$ (191,200.00)	\$ (91,900.00)	\$ (176,600.00)

41-43-212	DUI PATROL & ALLOTMENT EXP	\$ -	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00	\$ (2,000.00)	\$ -
41-43-702	POLICE JAG GRANT EXPENSE	\$ -	\$ -	\$ -	\$ 6,000.00	\$ 6,000.00	\$ (6,000.00)	\$ -

41-43-703	POLICE BEMS GRANT EXPENSE	\$ -	\$ -	\$ -	\$ 7,500.00	\$ 7,500.00	\$ (7,500.00)	\$ -
41-44-220	FD ASSISTANCE GRANT EXPENSE	\$ 11,197.40	\$ 1,156.09	\$ 1,156.09	\$ 14,700.00	\$ 14,700.00	\$ (10,100.00)	\$ 4,600.00
41-44-250	FD BEMS GRANT EXPENSE	\$ -	\$ 4,389.50	\$ 4,389.50	\$ 4,500.00	\$ 4,500.00	\$ 7,500.00	\$ 12,000.00
41-46-700	USDA PSAP DISPATCH GRANT EXP.	\$ -	\$ -	\$ -	\$ 50,000.00	\$ 50,000.00	\$ (50,000.00)	\$ -
41-47-200	CLASS C ROAD ALLOTMENT EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ 106,500.00	\$ (106,500.00)	\$ -
41-47-311	2016 FLOOD RET G/L ENGINEER	\$ 26,007.37	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41-47-700	CIB FLOOD DET. G/L PROJECT	\$ 431,330.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41-47-800	CDBG SIDEWALK CONST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 160,000.00	\$ 160,000.00
	OPERATING EXPENSE	\$ 468,534.77	\$ 5,545.59	\$ 5,545.59	\$ 84,700.00	\$ 191,200.00	\$ (14,600.00)	\$ 176,600.00

GRANT, LOAN, AND ALLOTMENT FUND BALANCE								
	Total Revenues	\$ (31,313.24)	\$ (15,224.93)	\$ (15,224.93)	\$ (84,700.00)	\$ (191,200.00)	\$ (91,900.00)	\$ (176,600.00)
	Total Expenditures	\$ 468,534.77	\$ 5,545.59	\$ 5,545.59	\$ 84,700.00	\$ 191,200.00	\$ (14,600.00)	\$ 176,600.00
	GRANT, LOAN, AND ALLOTMENT Rev vs Expenditures	\$ 437,221.53	\$ (9,679.34)	\$ (9,679.34)	\$ -	\$ -	\$ (106,500.00)	\$ -

INTERNAL SERVICE FUND: CAPITAL IMPROVEMENT RESERVE FUND								
45-31-800	CAP PROJ TRANS ADMIN DEPT	\$ (8,408.98)	\$ -	\$ -	\$ (12,000.00)	\$ (37,000.00)	\$ -	\$ (12,000.00)
45-32-800	CAP PROJ TRANS JUSTICE COURT	\$ (300.00)	\$ -	\$ -	\$ (300.00)	\$ (300.00)	\$ -	\$ (300.00)
45-33-433	UDOT SRTS GRANT	\$ (173,608.62)	\$ 82,725.22	\$ 82,725.22	\$ -	\$ -	\$ (200,000.00)	\$ (200,000.00)
45-33-800	CAP PROJ TRANS POLICE DEPT	\$ -	\$ -	\$ -	\$ (25,000.00)	\$ -	\$ 5,000.00	\$ (20,000.00)
45-34-800	CAP PROJ TRANS FIRE DEPT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45-35-800	CAP PROJ TRANS BUILDING DEPT	\$ (2,400.00)	\$ -	\$ -	\$ (2,400.00)	\$ (2,400.00)	\$ (25,100.00)	\$ (27,500.00)
45-37-800	CAP PROJ TRANS STREETS & ROADS	\$ (33,907.92)	\$ 1,777.77	\$ 1,777.77	\$ (372,000.00)	\$ (12,000.00)	\$ 372,000.00	\$ -
45-38-105	TRANSFERS IN - INDUSTRIAL PARK	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (175,000.00)	\$ (175,000.00)
45-38-800	CAP PROJ TRANS PARKS DEPT	\$ -	\$ -	\$ -	\$ (80,000.00)	\$ (20,000.00)	\$ 80,000.00	\$ -
45-39-800	CAP PROJ TRANS INDUSTRIAL PARK	\$ -	\$ -	\$ -	\$ -	\$ (500,000.00)	\$ -	\$ -
	NON-OPERATING REV/EXP & TRANSFERS	\$ (218,625.52)	\$ 84,502.99	\$ 84,502.99	\$ (491,700.00)	\$ (571,700.00)	\$ 56,900.00	\$ (434,800.00)

45-41-743	EQUIPMENT - ADMIN VEHICLE	\$ 31,866.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45-41-990	APPROPRIATION FOR FUND BALANCE	\$ -	\$ -	\$ -	\$ 12,000.00	\$ 2,000.00	\$ 300.00	\$ 12,300.00
45-42-990	APPROPRIATION FOR FUND BALANCE	\$ -	\$ -	\$ -	\$ 300.00	\$ 300.00	\$ (300.00)	\$ -
45-43-720	BUILDINGS - POLICE DEPARTMENT	\$ -	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ -	\$ (5,000.00)	\$ 20,000.00
45-45-742	GENERAL PLANNING - COMMUNITY D	\$ -	\$ -	\$ -	\$ 25,000.00	\$ -	\$ 25,000.00	\$ 50,000.00
45-45-990	APPROPRIATION FOR FUND BALANCE	\$ -	\$ -	\$ -	\$ 37,400.00	\$ 2,400.00	\$ (34,900.00)	\$ 2,500.00
45-47-730	SYSTEM & INFRASTRUCTURE IMP	\$ -	\$ -	\$ -	\$ 180,000.00	\$ -	\$ 170,000.00	\$ 350,000.00
45-47-990	APPROPRIATION FOR FUND BALANCE	\$ -	\$ -	\$ -	\$ 192,000.00	\$ 12,000.00	\$ (192,000.00)	\$ -
45-48-990	APPROPRIATION FOR FUND BALANCE	\$ -	\$ -	\$ -	\$ 20,000.00	\$ 20,000.00	\$ (20,000.00)	\$ -
45-49-990	APPROPRIATION FOR FUND BALANCE	\$ 216,980.62	\$ (9,891.50)	\$ (9,891.50)	\$ -	\$ 500,000.00	\$ -	\$ -
	OPERATING EXPENSE	\$ 248,846.62	\$ 15,108.50	\$ 15,108.50	\$ 491,700.00	\$ 536,700.00	\$ (56,900.00)	\$ 434,800.00

CAPITAL IMPROVEMENT RESERVE FUND BALANCE								
	Total Revenues	\$ (218,625.52)	\$ 84,502.99	\$ 84,502.99	\$ (491,700.00)	\$ (571,700.00)	\$ 56,900.00	\$ (434,800.00)
	Total Expenditures	\$ 248,846.62	\$ 15,108.50	\$ 15,108.50	\$ 491,700.00	\$ 536,700.00	\$ (56,900.00)	\$ 434,800.00
	CAPITAL IMPROVEMENT RESERVE FUND Rev vs Expenditures	\$ 30,221.10	\$ 99,611.49	\$ 99,611.49	\$ -	\$ (35,000.00)	\$ -	\$ -

CORONAVIRUS RESPONSE FUND								
46-31-800	CV RESPONSE TRANS ADMIN DEPT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (268,000.00)	\$ (268,000.00)
	TOTAL REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (268,000.00)	\$ (268,000.00)

46-41-271	MAINT & SUPPLY - OFFICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,000.00	\$ 45,000.00
46-41-273	MAINT & SUPPLY - SYSTEM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,000.00	\$ 90,000.00
46-41-310	PROFESSIONAL & TECHNICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,000.00	\$ 22,000.00
46-41-315	INFORMATION TECHNOLOGY - SYSTE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00	\$ 30,000.00
46-41-318	INFORMATION TECHNOLOGY - SOFTW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000.00	\$ 20,000.00
46-44-980	INTRA-GOVT CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 61,000.00	\$ 61,000.00
	TOTAL EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 268,000.00	\$ 268,000.00

CORONAVIRUS FUND BALANCE									
	Total Revenues	\$	-	\$	-	\$	-	\$ (268,000.00)	\$ (268,000.00)
	Total Expenditures	\$	-	\$	-	\$	-	\$ 268,000.00	\$ 268,000.00
CORONAVIRUS FUND REV/EXP		\$	-	\$	-	\$	-	\$ -	\$ -

INTERNAL SERVICE FUND: 2017 JUDGMENT RESOLUTION FUND											
63-38-101	TRANSFER FROM GENERAL FUND	\$	(25,090.73)	\$	(39,999.96)	\$	(39,999.96)	\$	(40,000.00)	\$	(40,000.00)
63-38-102	TRANSFER FROM WATER FUND	\$	(8,363.60)	\$	(13,299.96)	\$	(13,299.96)	\$	(13,600.00)	\$	(13,600.00)
63-38-103	TRANSFER FROM WASTEWATER	\$	(8,363.60)	\$	(13,299.96)	\$	(13,299.96)	\$	(13,300.00)	\$	(13,300.00)
63-38-105	TRANSFER FROM GAS FUND	\$	(8,363.60)	\$	(13,599.96)	\$	(13,599.96)	\$	(13,600.00)	\$	(13,600.00)
	NON-OPERATING REV/EXP & TRANSFERS	\$	(50,181.53)	\$	(80,199.84)	\$	(80,199.84)	\$	(80,500.00)	\$	(80,500.00)

63-41-310	PROFESSIONAL & TECHNICAL	\$	49,887.30	\$	34,839.42	\$	34,839.42	\$	60,500.00	\$	60,500.00
63-41-315	LEGAL - GENERAL	\$	294.23	\$	29,999.97	\$	29,999.97	\$	20,000.00	\$	20,000.00
OPERATING EXPENSE		\$	50,181.53	\$	64,839.39	\$	64,839.39	\$	80,500.00	\$	80,500.00

2017 JUDGMENT RESOLUTION FUND BALANCE															
	Total Revenues	\$	(50,181.53)	\$	(80,199.84)	\$	(80,199.84)	\$	(80,500.00)	\$	(80,500.00)	\$	-	\$	(80,500.00)
	Total Expenditures	\$	50,181.53	\$	64,839.39	\$	64,839.39	\$	80,500.00	\$	67,500.00	\$	-	\$	80,500.00
JUDGMENT RESOLUTION FUND Rev vs Expenditures		\$	-	\$	(15,360.45)	\$	(15,360.45)	\$	-	\$	(13,000.00)	\$	-	\$	-

INTERNAL SERVICE FUND: RISK MANAGEMENT											
64-38-101	TRANSFER FROM GENERAL FUND	\$	(891.69)	\$	(17,900.04)	\$	(17,900.04)	\$	(17,900.00)	\$	(17,900.00)
64-38-102	TRANSFER FROM WATER FUND	\$	(891.69)	\$	(17,900.04)	\$	(17,900.04)	\$	(17,900.00)	\$	(17,900.00)
64-38-103	TRANSFER FROM WASTEWATER	\$	(891.69)	\$	(17,900.04)	\$	(17,900.04)	\$	(17,900.00)	\$	(17,900.00)
64-38-105	TRANSFER FROM GAS FUND	\$	(891.69)	\$	(17,900.04)	\$	(17,900.04)	\$	(17,900.00)	\$	(17,900.00)
NON-OPERATING REV/EXP & TRANSFERS		\$	(3,566.76)	\$	(71,600.16)	\$	(53,700.12)	\$	(71,600.00)	\$	(71,600.00)

64-41-110	SALARIES-PERMANENT EMPLOYEES	\$	-	\$	1,641.10	\$	1,641.10	\$	-	\$	-
64-41-230	TRAVEL	\$	-	\$	-	\$	-	\$	2,700.00	\$	2,700.00
64-41-250	EQUIPMENT SUPPLIES & MAINT	\$	71.76	\$	116.84	\$	116.84	\$	-	\$	-
64-41-310	PROFESSIONAL & TECHNICAL	\$	60.00	\$	-	\$	-	\$	-	\$	-
64-41-316	LEGAL - LITIGATION DEFENSE	\$	3,435.00	\$	-	\$	-	\$	68,900.00	\$	68,900.00
64-41-911	JUDGMENTS AND LOSSES	\$	-	\$	68,933.37	\$	68,933.37	\$	-	\$	-
OPERATING EXPENSE		\$	3,566.76	\$	70,691.31	\$	70,691.31	\$	71,600.00	\$	71,600.00

RISK MANAGEMENT FUND BALANCE															
	Total Revenues	\$	(3,566.76)	\$	(71,600.16)	\$	(53,700.12)	\$	(71,600.00)	\$	(71,600.00)	\$	-	\$	(71,600.00)
	Total Expenditures	\$	3,566.76	\$	70,691.31	\$	70,691.31	\$	71,600.00	\$	71,600.00	\$	-	\$	71,600.00
RISK MANAGEMENT Rev vs Expenditures		\$	-	\$	(908.85)	\$	16,991.19	\$	-	\$	-	\$	-	\$	-

INTERNAL SERVICE FUND: JOINT UTILITY ADMINISTRATION															
65-38-102	TRANSFER FROM WATER FUND	\$	(231,486.36)	\$	(305,130.00)	\$	(305,130.00)	\$	(305,130.00)	\$	(330,372.67)	\$	(69,500.93)	\$	(399,873.60)
65-38-103	TRANSFER FROM WASTEWATER	\$	(214,951.61)	\$	(459,999.96)	\$	(459,999.96)	\$	(403,232.00)	\$	(439,214.67)	\$	4,057.97	\$	(435,156.70)
65-38-104	TRANSFER FROM POWER FUND	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
65-38-105	TRANSFER FROM GAS FUND	\$	(82,673.69)	\$	(312,801.96)	\$	(312,801.96)	\$	(312,802.00)	\$	(319,214.67)	\$	(21,854.03)	\$	(341,068.70)
65-38-200	TRANSFER FROM WATER FUND CMW PROJ	\$	-	\$	-	\$	-	\$	-	\$	-	\$	(200,000.00)	\$	(200,000.00)
65-38-301	CONTRIBUTED CAPITAL	\$	-	\$	-	\$	-	\$	-	\$	-	\$	13,600.00	\$	-
65-38-900	SUNDRY REVENUES	\$	-	\$	(9,353.50)	\$	(9,353.50)	\$	-	\$	-	\$	-	\$	-
65-38-000	NON-OPERATING REVENUE	\$	(529,111.66)	\$	(1,087,285.42)	\$	(1,087,285.42)	\$	(1,021,164.00)	\$	(1,088,802.01)	\$	(273,697.00)	\$	(1,376,099.00)

65-41-110	SALARIES-PERMANENT EMPLOYEES	\$	253,704.48	\$	436,419.43	\$	436,419.43	\$	445,568.00	\$	446,000.00
65-41-115	RECORDER	\$	-	\$	-	\$	-	\$	-	\$	50,000.00
65-41-117	ATTORNEY SALARY	\$	-	\$	25,384.59	\$	25,384.59	\$	40,000.00	\$	50,000.00
65-41-120	SALARIES-TEMPORARY EMPLOYEES	\$	-	\$	-	\$	-	\$	-	\$	50,000.00

65-41-130	PAYROLL TAXES	\$ 30,454.74	\$ 59,071.11	\$ 59,071.11	\$ 46,294.00	\$ 47,000.00	\$ 1,841.31	\$ 48,841.31
65-41-140	BENEFITS-OTHER	\$ 31,949.21	\$ 87,762.08	\$ 87,762.08	\$ 100,470.00	\$ 152,602.00	\$ (7,112.24)	\$ 145,489.76
65-41-144	PRINT AND POSTAGE	\$ -	\$ 5,435.80	\$ 5,435.80	\$ 10,000.00	\$ -	\$ 10,000.00	\$ 10,000.00
65-41-150	STIPENDS - UTILITY BOARD	\$ 10,700.00	\$ 10,100.00	\$ 10,100.00	\$ 11,700.00	\$ 11,700.00	\$ -	\$ 11,700.00
65-41-160	MERCHANT PROCESSING	\$ -	\$ 11,914.96	\$ 11,914.96	\$ 30,000.00	\$ -	\$ 30,000.00	\$ 30,000.00
65-41-165	CAPITAL BUILDING	\$ -	\$ -	\$ -	\$ 2,000.00	\$ -	\$ 15,000.00	\$ 15,000.00
65-41-170	CAPITAL EQUIPMENT	\$ -	\$ -	\$ -	\$ 3,000.00	\$ -	\$ 20,000.00	\$ 20,000.00
65-41-175	CAPITAL RESERVES PURCHASES	\$ -	\$ -	\$ -	\$ 12,000.00	\$ -	\$ 20,000.00	\$ 20,000.00
65-41-210	BOOKS, SUBSCR, & MEMBERSHIPS	\$ -	\$ 95.85	\$ 95.85	\$ -	\$ -	\$ -	\$ -
65-41-230	TRAVEL	\$ 972.52	\$ 318.98	\$ 318.98	\$ -	\$ -	\$ 4,000.00	\$ 4,000.00
65-41-235	FOOD & REFRESHMENT	\$ 2,497.09	\$ 3,078.67	\$ 3,078.67	\$ 6,000.00	\$ 6,000.00	\$ (2,000.00)	\$ 4,000.00
65-41-240	OFFICE EXPENSE & SUPPLIES	\$ 21.00	\$ 1,578.44	\$ 1,578.44	\$ -	\$ -	\$ 3,000.00	\$ 3,000.00
65-41-242	SERVICE FEES	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00	\$ (30,000.00)	\$ -
65-41-250	EQUIPMENT SUPPLIES & MAINT	\$ 26,960.61	\$ 21,125.17	\$ 21,125.17	\$ 26,500.00	\$ 26,500.00	\$ -	\$ 26,500.00
65-41-257	FUEL	\$ 11,325.34	\$ 21,680.29	\$ 21,680.29	\$ 28,000.00	\$ 30,900.00	\$ (2,900.00)	\$ 28,000.00
65-41-260	TOOLS & EQUIPMENT-NON CAPITAL	\$ -	\$ 21,267.06	\$ 21,267.06	\$ 26,000.00	\$ 26,000.00	\$ -	\$ 26,000.00
65-41-271	MAINT & SUPPLY - OFFICE	\$ 2,990.22	\$ 5,112.54	\$ 5,112.54	\$ 4,000.00	\$ 8,200.00	\$ (4,200.00)	\$ 4,000.00
65-41-274	MAINT & SUPPLY EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ 41,500.00	\$ (41,500.00)	\$ -
65-41-280	UTILITIES	\$ 10,321.55	\$ 14,561.41	\$ 14,561.41	\$ 14,000.00	\$ 14,000.00	\$ -	\$ 14,000.00
65-41-285	POWER	\$ 6,223.12	\$ 6,934.46	\$ 6,934.46	\$ 12,900.00	\$ 12,900.00	\$ -	\$ 12,900.00
65-41-287	TELEPHONE	\$ 35.65	\$ 5,284.90	\$ 5,284.90	\$ -	\$ -	\$ -	\$ -
65-41-310	PROFESSIONAL & TECHNICAL	\$ 2,246.01	\$ 12,799.79	\$ 12,799.79	\$ 25,300.00	\$ 25,300.00	\$ (25,300.00)	\$ -
65-41-313	AUDITOR	\$ -	\$ 31,633.69	\$ 31,633.69	\$ 25,000.00	\$ 25,000.00	\$ 2,000.00	\$ 27,000.00
65-41-315	LEGAL - GENERAL	\$ -	\$ 130.00	\$ 130.00	\$ 5,000.00	\$ 5,000.00	\$ -	\$ 5,000.00
65-41-317	INFORMATION TECHNOLOGY - CONS	\$ -	\$ 8,471.95	\$ 8,471.95	\$ -	\$ -	\$ 7,000.00	\$ 7,000.00
65-41-318	INFORMATION TECHNOLOGY - SOFTW	\$ -	\$ 6,608.67	\$ 6,608.67	\$ -	\$ -	\$ 12,000.00	\$ 12,000.00
65-41-330	EDUCATION	\$ 1,418.00	\$ 1,229.70	\$ 1,229.70	\$ 9,000.00	\$ 9,000.00	\$ -	\$ 9,000.00
65-41-510	INSURANCE	\$ 82,294.44	\$ 85,049.75	\$ 85,049.75	\$ 130,000.00	\$ 130,000.00	\$ (30,000.00)	\$ 100,000.00
65-41-520	COLLECTION COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65-41-521	CREDIT CARD EXPENSE	\$ -	\$ 1,985.93	\$ 1,985.93	\$ -	\$ -	\$ -	\$ -
65-41-600	DEPRECIATION	\$ 48,313.58	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65-41-603	CMW PROJECT OFFSET	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000.00	\$ 200,000.00
65-41-720	BUILDINGS	\$ -	\$ 2,787.19	\$ 2,787.19	\$ 10,000.00	\$ -	\$ 3,000.00	\$ 3,000.00
65-41-741	EQUIPMENT - OFFICE	\$ -	\$ 1,599.88	\$ 1,599.88	\$ 3,200.00	\$ 3,200.00	\$ (3,200.00)	\$ -
65-41-780	RESERVE PURCHASES	\$ -	\$ 3,494.66	\$ 3,494.66	\$ -	\$ -	\$ -	\$ -
65-41-850	DEBT SERVICE - VEHICLE & EQUIP	\$ 2,639.10	\$ 15,757.04	\$ 15,757.04	\$ 11,000.00	\$ 21,100.00	\$ (1,100.00)	\$ 20,000.00
65-41-960	TRANSFERS TO RESERVE FUNDS	\$ -	\$ -	\$ -	\$ 27,000.00	\$ 27,000.00	\$ (27,000.00)	\$ -
65-41-000	OPERATING EXPENSE	\$ 525,066.66	\$ 908,673.99	\$ 908,673.99	\$ 1,063,932.00	\$ 1,098,902.00	\$ 327,609.07	\$ 1,426,511.07

JOINT UTILITY ADMINISTRATION FUND BALANCE								
	Total Revenues	\$ (529,111.66)	\$ (1,087,285.42)	\$ (1,087,285.42)	\$ (1,021,164.00)	\$ (1,088,802.01)	\$ (273,697.00)	\$ (1,376,099.00)
	Total Expenditures	\$ 525,066.66	\$ 908,673.99	\$ 908,673.99	\$ 1,063,932.00	\$ 1,098,902.00	\$ 327,609.07	\$ 1,426,511.07
JOINT ADMIN Revenue vs Expenditures		\$ (4,045.00)	\$ (178,611.43)	\$ (178,611.43)	\$ 42,768.00	\$ 10,099.99	\$ 53,912.07	\$ 50,412.07

WATER UTILITY FUND								
81-37-111	WATER SALES - METERED	\$ (322,643.39)	\$ (378,830.81)	\$ (378,830.81)	\$ (247,279.00)	\$ (318,289.67)	\$ 71,010.67	\$ (247,279.00)
81-37-121	WATER SALES - FLAT RATE	\$ (367,847.78)	\$ (372,029.17)	\$ (372,029.17)	\$ (327,651.00)	\$ (328,800.00)	\$ 1,149.00	\$ (327,651.00)
81-37-160	CONSTRUCTION REVENUE	\$ (249.50)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
81-37-331	CONNECTION CHARGES	\$ (23,350.00)	\$ (20,835.00)	\$ (20,835.00)	\$ (25,000.00)	\$ (25,000.00)	\$ -	\$ (25,000.00)
81-37-332	CONSTRUCTION	\$ (10,970.90)	\$ (29,616.35)	\$ (29,616.35)	\$ (62,400.00)	\$ (62,400.00)	\$ -	\$ (62,400.00)
81-37-351	SUNDRY OPERATING REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
81-37-411	INTEREST	\$ (11,679.04)	\$ (8,025.39)	\$ (8,025.39)	\$ (3,600.00)	\$ (3,600.00)	\$ -	\$ (3,600.00)
81-37-412	PENALTIES	\$ (114,831.02)	\$ (190,245.06)	\$ (190,245.06)	\$ (50,000.00)	\$ (50,000.00)	\$ -	\$ (50,000.00)
81-37-451	IMPACT FEE - UT	\$ 11,820.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
81-37-000	OPERATING REVENUE	\$ (839,751.63)	\$ (999,581.78)	\$ (999,581.78)	\$ (715,930.00)	\$ (788,089.67)	\$ 72,159.67	\$ (715,930.00)

81-41-110	SALARIES-PERMANENT EMPLOYEES	\$ 928.67	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
81-41-210	BOOKS, SUBSCR, & MEMBERSHIPS	\$ 100.00	\$ 970.00	\$ 970.00	\$ 1,500.00	\$ 1,500.00	\$ -	\$ 1,500.00
81-41-230	TRAVEL	\$ 755.46	\$ 3,693.47	\$ 3,693.47	\$ 4,600.00	\$ 4,600.00	\$ -	\$ 4,600.00
81-41-235	FOOD & REFRESHMENT	\$ 41.06	\$ 31.53	\$ 31.53	\$ 600.00	\$ 600.00	\$ -	\$ 600.00
81-41-250	EQUIPMENT SUPPLIES & MAINT	\$ 1,808.10	\$ 46.86	\$ 46.86	\$ 16,000.00	\$ 1,000.00	\$ -	\$ 16,000.00
81-41-257	FUEL	\$ -	\$ 27.03	\$ 27.03	\$ 200.00	\$ 200.00	\$ -	\$ 200.00
81-41-260	TOOLS & EQUIPMENT-NON CAPITAL	\$ 9,367.37	\$ 4,860.78	\$ 4,860.78	\$ 5,000.00	\$ 8,500.00	\$ (3,500.00)	\$ 5,000.00
81-41-273	MAINT & SUPPLY - SYSTEM	\$ 50,593.22	\$ 43,697.28	\$ 43,697.28	\$ 58,000.00	\$ 38,000.00	\$ -	\$ 58,000.00
81-41-285	POWER	\$ 58,590.28	\$ 109,468.99	\$ 109,468.99	\$ 80,000.00	\$ 80,000.00	\$ -	\$ 80,000.00
81-41-311	ENGINEER	\$ 16,685.50	\$ 26,266.50	\$ 26,266.50	\$ 5,000.00	\$ 5,000.00	\$ -	\$ 5,000.00
81-41-314	LABORATORY & TESTING	\$ 5,759.00	\$ 8,338.00	\$ 8,338.00	\$ 8,000.00	\$ 8,000.00	\$ -	\$ 8,000.00
81-41-315	LEGAL - GENERAL	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 1,000.00
81-41-330	EDUCATION	\$ 1,951.00	\$ 245.00	\$ 245.00	\$ 4,000.00	\$ 4,000.00	\$ -	\$ 4,000.00
81-41-340	SYSTEM CONSTRUCTION SERVICES	\$ 103.82	\$ 580.00	\$ 580.00	\$ 2,000.00	\$ 2,000.00	\$ -	\$ 2,000.00
81-41-341	CONST-CUSTOMER'S INSTALLATION	\$ 1,961.94	\$ 9,437.49	\$ 9,437.49	\$ 62,400.00	\$ 62,400.00	\$ -	\$ 62,400.00
81-41-431	COMMODITY SUPPLY	\$ 69,192.60	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
81-41-432	SPECIAL DEPT SUPPLIES	\$ 12,438.03	\$ 8,073.56	\$ 8,073.56	\$ 18,500.00	\$ 18,500.00	\$ -	\$ 18,500.00
81-41-600	DEPRECIATION	\$ 97,061.83	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
81-41-780	RESERVE PURCHASES	\$ -	\$ 9,630.00	\$ 9,630.00	\$ -	\$ -	\$ -	\$ -
81-41-000	OPERATING EXPENSE	\$ 327,337.88	\$ 225,366.49	\$ 225,366.49	\$ 266,800.00	\$ 235,300.00	\$ (3,500.00)	\$ 266,800.00

81-38-102	TRANSFERS FROM R&R RESERVE	\$ -	\$ -	\$ -	\$ -	\$ (66,383.00)	\$ (83,617.00)	\$ (150,000.00)
81-38-440	SUNDRY NON-OPERATING REVENUE	\$ (7,500.00)	\$ -	\$ -	\$ (5,000.00)	\$ (5,000.00)	\$ -	\$ (5,000.00)
xx-xx-xxx	CANAAN MOUNTIAN WATER PROJECT GRANT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000.00	\$ 200,000.00
81-38-999	CONTINGENCY	\$ -	\$ -	\$ -	\$ (200,000.00)	\$ (200,000.00)	\$ -	\$ (200,000.00)
81-38-000	NON-OPERATING REVENUE	\$ (7,500.00)	\$ -	\$ -	\$ (205,000.00)	\$ (271,383.00)	\$ 116,383.00	\$ (155,000.00)

81-42-560	BAD DEBT EXPENSE	\$ 103,105.35	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00	\$ -	\$ 2,000.00
81-42-730	IMPROVEMENTS OTHER THAN BLDGS	\$ 25,281.02	\$ -	\$ -	\$ 2,200.00	\$ 2,200.00	\$ -	\$ 2,200.00
81-42-742	EQUIPMENT - FIELD	\$ -	\$ -	\$ -	\$ 2,500.00	\$ 2,500.00	\$ -	\$ 2,500.00
81-42-755	AZ STATE TAX SETTLEMENT	\$ -	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00	\$ (150,000.00)	\$ -
81-42-780	RESERVE PURCHASES	\$ -	\$ 7,484.69	\$ 7,484.69	\$ -	\$ -	\$ -	\$ -
81-42-815	PRINC. & INT W.RIGHTS LOAN	\$ 6,710.77	\$ 41,299.92	\$ 41,299.92	\$ 41,300.00	\$ 41,300.00	\$ -	\$ 41,300.00
81-42-911	TRANSFERS TO JOINT ADMIN FUND	\$ 231,486.36	\$ 305,130.00	\$ 305,130.00	\$ 305,130.00	\$ 330,372.67	\$ 106,184.33	\$ 436,557.00
81-42-912	TRANSFERS TO LITIGATION	\$ 891.69	\$ 17,900.04	\$ 17,900.04	\$ 17,900.00	\$ 17,900.00	\$ -	\$ 17,900.00
81-42-913	TRANSFERS TO GF ADMIN	\$ 125,000.04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
81-42-914	TRANSFERS TO 2017 JMT RES FUND	\$ 8,363.60	\$ 13,299.96	\$ 13,299.96	\$ 13,300.00	\$ 13,600.00	\$ (300.00)	\$ 13,300.00
81-42-960	TRANSFERS TO RESERVE FUNDS	\$ -	\$ -	\$ -	\$ 69,800.00	\$ 69,800.00	\$ (69,800.00)	\$ -
81-42-999	CONTINGENCY	\$ -	\$ -	\$ -	\$ 200,000.00	\$ 200,000.00	\$ -	\$ 200,000.00
81-42-000	NON-OPERATING EXP & TRANSFERS	\$ 500,838.83	\$ 535,114.61	\$ 535,114.61	\$ 804,130.00	\$ 829,672.67	\$ 86,084.33	\$ 915,757.00

WATER FUND BALANCE								
Total Revenues	\$ (847,251.63)	\$ (999,581.78)	\$ (999,581.78)	\$ (920,930.00)	\$ (1,059,472.67)	\$ 188,542.67	\$ (870,930.00)	
Total Expenditures	\$ 828,176.71	\$ 760,481.10	\$ 760,481.10	\$ 1,070,930.00	\$ 1,064,972.67	\$ 82,584.33	\$ 1,182,557.00	
WATER Revenue vs Expenditures	\$ (19,074.92)	\$ (239,100.68)	\$ (239,100.68)	\$ 150,000.00	\$ 5,500.00	\$ 271,127.00	\$ 311,627.00	

WASTEWATER UTILITY FUND								
82-37-311	SERVICE CHARGES	\$ (703,265.53)	\$ (698,344.02)	\$ (698,344.02)	\$ (640,265.00)	\$ (654,214.67)	\$ 13,949.67	\$ (640,265.00)
82-37-312	SERVICE CHARGES - CPMCWID	\$ (151,250.32)	\$ (158,065.42)	\$ (158,065.42)	\$ (145,000.00)	\$ (145,000.00)	\$ -	\$ (145,000.00)
82-37-331	CONNECTION CHARGES	\$ -	\$ 2,320.00	\$ 2,320.00	\$ (10,000.00)	\$ (10,000.00)	\$ -	\$ (10,000.00)
82-37-332	SERVICING CUSTOMER INSTALL	\$ (2,670.00)	\$ (10,635.88)	\$ (10,635.88)	\$ (20,000.00)	\$ (20,000.00)	\$ 10,000.00	\$ (10,000.00)
82-37-411	INTEREST	\$ (16,925.07)	\$ (15,952.32)	\$ (15,952.32)	\$ (4,500.00)	\$ (4,000.00)	\$ (500.00)	\$ (4,500.00)
82-37-412	INTEREST EARNINGS (LOAN)	\$ (823.56)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
82-37-440	SUNDRY NON-OPERATING REVENUE	\$ -	\$ (1,000.00)	\$ (1,000.00)	\$ -	\$ -	\$ -	\$ -
82-37-451	IMPACT FEE	\$ (21,000.00)	\$ (15,000.00)	\$ (15,000.00)	\$ (10,000.00)	\$ (15,000.00)	\$ 5,000.00	\$ (10,000.00)
82-37-452	IMPACT FEE - CPMCWID	\$ (14,550.00)	\$ (66,950.00)	\$ (66,950.00)	\$ (10,000.00)	\$ (5,000.00)	\$ (15,000.00)	\$ (25,000.00)

82-37-000	OPERATING REVENUE	\$	(910,484.48)	\$	(963,627.64)	\$	(963,627.64)	\$	(839,765.00)	\$	(853,214.67)	\$	13,449.67	\$	(844,765.00)
82-41-110	SALARIES-PERMANENT EMPLOYEES	\$	1,537.15	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
82-41-210	BOOKS, SUBSCR, & MEMBERSHIPS	\$	-	\$	2,729.00	\$	2,729.00	\$	500.00	\$	500.00	\$	2,500.00	\$	3,000.00
82-41-215	ASSOCIATION MEMBERSHIPS	\$	-	\$	-	\$	-	\$	-	\$	-	\$	500.00	\$	500.00
82-41-230	TRAVEL	\$	-	\$	1,352.59	\$	1,352.59	\$	4,600.00	\$	4,600.00	\$	(1,600.00)	\$	3,000.00
82-41-235	FOOD & REFRESHMENT	\$	22.29	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
82-41-250	EQUIPMENT SUPPLIES & MAINT	\$	1,989.71	\$	2,592.00	\$	2,592.00	\$	8,000.00	\$	8,000.00	\$	-	\$	8,000.00
82-41-257	FUEL	\$	801.78	\$	1,763.28	\$	1,763.28	\$	2,500.00	\$	2,500.00	\$	-	\$	2,500.00
82-41-260	TOOLS & EQUIPMENT-NON CAPITAL	\$	5,702.03	\$	1,413.94	\$	1,413.94	\$	7,000.00	\$	7,000.00	\$	-	\$	7,000.00
82-41-273	MAINTENANCE & SUPPLY - SYSTEM	\$	11,900.39	\$	26,494.01	\$	26,494.01	\$	55,000.00	\$	55,000.00	\$	10,000.00	\$	65,000.00
82-41-274	MAINT & SUPPLY EQUIPMENT	\$	25.03	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
xx-xx-xxx	CAPITAL INFRASTRUCTURE	\$	-	\$	-	\$	-	\$	-	\$	-	\$	175,000.00	\$	175,000.00
82-41-285	POWER	\$	18,964.20	\$	15,677.46	\$	15,677.46	\$	36,000.00	\$	36,000.00	\$	-	\$	36,000.00
82-41-311	ENGINEER	\$	-	\$	-	\$	-	\$	500.00	\$	500.00	\$	-	\$	500.00
82-41-314	LABORATORY & TESTING	\$	-	\$	-	\$	-	\$	1,500.00	\$	1,500.00	\$	-	\$	1,500.00
82-41-315	LEGAL - GENERAL	\$	-	\$	-	\$	-	\$	1,000.00	\$	1,000.00	\$	-	\$	1,000.00
82-41-330	EDUCATION	\$	2,540.00	\$	-	\$	-	\$	5,000.00	\$	5,000.00	\$	-	\$	5,000.00
82-41-340	SYSTEM CONSTRUCTION SERVICES	\$	-	\$	-	\$	-	\$	5,000.00	\$	5,000.00	\$	-	\$	5,000.00
82-41-341	CONST-CUSTOMER'S INSTALLATION	\$	325.00	\$	214.50	\$	214.50	\$	20,000.00	\$	20,000.00	\$	(20,000.00)	\$	-
82-41-600	DEPRECIATION	\$	292,621.31	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
82-41-742	EQUIPMENT - FIELD	\$	-	\$	-	\$	-	\$	-	\$	-	\$	10,000.00	\$	10,000.00
82-41-000	OPERATING EXPENSE	\$	336,428.89	\$	52,236.78	\$	52,236.78	\$	146,600.00	\$	146,600.00	\$	176,400.00	\$	323,000.00

82-38-102	TRANSFERS FROM R&R RESERVE	\$	-	\$	-	\$	-	\$	(55,000.00)	\$	(145,900.00)	\$	(129,100.00)	\$	(275,000.00)
82-38-999	CONTINGENCY	\$	-	\$	-	\$	-	\$	(200,000.00)	\$	(200,000.00)	\$	-	\$	(200,000.00)
82-38-000	NON-OPERATING REVENUE	\$	-	\$	-	\$	-	\$	(255,000.00)			\$	(129,100.00)	\$	(475,000.00)

82-42-523	PROPERTY RENT/LEASE	\$	5,250.00	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
82-42-560	BAD DEBT EXPENSE	\$	29,611.41	\$	-	\$	-	\$	1,500.00	\$	1,500.00	\$	-	\$	1,500.00
82-42-720	BUILDINGS	\$	108.16	\$	-	\$	-	\$	5,000.00	\$	5,000.00	\$	-	\$	5,000.00
82-42-742	EQUIPMENT - FIELD	\$	-	\$	-	\$	-	\$	5,400.00	\$	5,400.00	\$	(5,400.00)	\$	-
82-42-780	RESERVE PURCHASES	\$	-	\$	24,197.75	\$	24,197.75	\$	55,000.00	\$	55,000.00	\$	(55,000.00)	\$	-
82-42-812	PRINCIPAL ON BONDS - RDA B	\$	-	\$	32,582.53	\$	32,582.53	\$	33,500.00	\$	33,500.00	\$	-	\$	33,500.00
82-42-813	PRINCIPAL ON BONDS - RDA - C	\$	-	\$	5,201.87	\$	5,201.87	\$	6,400.00	\$	6,400.00	\$	-	\$	6,400.00
82-42-816	PRINCIPAL ON BONDS - DWQ	\$	-	\$	80,000.00	\$	80,000.00	\$	80,000.00	\$	80,000.00	\$	-	\$	80,000.00
82-42-822	INTEREST ON BONDS - RDA - B	\$	67,463.67	\$	44,493.47	\$	44,493.47	\$	69,300.00	\$	69,300.00	\$	-	\$	69,300.00
82-42-823	INTEREST ON BONDS - RDA - C	\$	12,763.27	\$	9,378.13	\$	9,378.13	\$	13,100.00	\$	13,100.00	\$	-	\$	13,100.00
82-42-911	TRANSFERS TO JOINT ADMIN FUND	\$	214,951.61	\$	459,999.96	\$	459,999.96	\$	460,000.00	\$	439,214.67	\$	(4,057.97)	\$	435,156.70
82-42-912	TRANSFERS TO LITIGATION	\$	891.69	\$	17,900.04	\$	17,900.04	\$	17,900.00	\$	17,900.00	\$	-	\$	17,900.00
82-42-913	TRANSFERS TO GF ADMIN	\$	124,999.92	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
82-42-914	TRANSFERS TO 2017 JMT RES FUND	\$	8,363.60	\$	13,299.96	\$	13,299.96	\$	13,300.00	\$	13,300.00	\$	-	\$	13,300.00
82-42-950	GRANTS	\$	-	\$	-	\$	-	\$	-	\$	-	\$	15,000.00	\$	15,000.00
82-42-960	TRANSFERS TO RESERVE FUNDS	\$	-	\$	-	\$	-	\$	92,900.00	\$	92,900.00	\$	7,100.00	\$	100,000.00
82-42-970	TRANSFERS TO FIBER DEPARTMENT	\$	-	\$	-	\$	-	\$	-	\$	-	\$	50,000.00	\$	50,000.00
82-42-999	CONTINGENCY	\$	-	\$	-	\$	-	\$	200,000.00	\$	200,000.00	\$	-	\$	200,000.00
82-42-000	NON-OPERATING EXP & TRANSFERS	\$	464,403.33	\$	687,053.71	\$	687,053.71	\$	1,053,300.00	\$	1,032,514.67	\$	7,642.03	\$	1,040,156.70

WASTEWATER FUND BALANCE															
	Total Revenues	\$	(910,484.48)	\$	(963,627.64)	\$	(963,627.64)	\$	(1,094,765.00)	\$	(853,214.67)	\$	(115,650.33)	\$	(1,319,765.00)
	Total Expenditures	\$	800,832.22	\$	739,290.49	\$	739,290.49	\$	1,199,900.00	\$	1,179,114.67	\$	184,042.03	\$	1,363,156.70
WASTEWATER Revenue vs Expenditures		\$	(109,652.26)	\$	(224,337.15)	\$	(224,337.15)	\$	105,135.00	\$	325,900.00	\$	68,391.70	\$	43,391.70

GAS UTILITY FUND															
84-37-111	GAS SALES - METERED NAT GAS	\$	(222,775.07)	\$	(237,698.29)	\$	(237,698.29)	\$	(150,000.00)	\$	(150,000.00)	\$	-	\$	(150,000.00)
84-37-112	GAS SALES - METERED PROPANE	\$	(428,289.83)	\$	(400,342.18)	\$	(400,342.18)	\$	(379,874.00)	\$	(386,000.00)	\$	6,126.00	\$	(379,874.00)

84-37-113	GAS SALES - CYLINDER	\$ (9,678.26)	\$ (2,416.37)	\$ (2,416.37)	\$ (10,600.00)	\$ (10,600.00)	\$ -	\$ (10,600.00)
84-37-114	GAS SALES - CYLINDER EXCHANGE	\$ (1,977.73)	\$ (1,591.33)	\$ (1,591.33)	\$ (3,500.00)	\$ (3,700.00)	\$ 200.00	\$ (3,500.00)
84-37-121	NATURAL GAS SALES - FLAT RATE	\$ (27,894.28)	\$ (29,732.69)	\$ (29,732.69)	\$ (25,000.00)	\$ (25,000.00)	\$ -	\$ (25,000.00)
84-37-122	PROPANE GAS - FLAT RATE	\$ (38,187.85)	\$ (38,533.51)	\$ (38,533.51)	\$ (34,000.00)	\$ (34,000.00)	\$ -	\$ (34,000.00)
84-37-160	CONSTRUCTION REVENUE	\$ (13,322.54)	\$ (20,640.27)	\$ (20,640.27)	\$ (125,000.00)	\$ (125,000.00)	\$ 105,000.00	\$ (20,000.00)
84-37-331	CONNECTION CHARGES	\$ (5,210.00)	\$ (6,380.00)	\$ (6,380.00)	\$ (5,000.00)	\$ (22,500.00)	\$ 17,500.00	\$ (5,000.00)
84-37-351	SUNDRY OPERATING REVENUE	\$ -	\$ (41,299.92)	\$ (41,299.92)	\$ (47,000.00)	\$ (47,000.00)	\$ -	\$ (47,000.00)
84-37-411	INTEREST	\$ (13,389.68)	\$ (9,857.23)	\$ (9,857.23)	\$ (3,500.00)	\$ (3,500.00)	\$ -	\$ (3,500.00)
84-37-412	PENALTIES	\$ (37,870.02)	\$ (78,990.21)	\$ (78,990.21)	\$ (25,000.00)	\$ (25,000.00)	\$ (10,000.00)	\$ (35,000.00)
84-37-000	OPERATING REVENUE	\$ (798,595.26)	\$ (867,482.00)	\$ (867,482.00)	\$ (808,474.00)	\$ (832,300.00)	\$ 118,826.00	\$ (713,474.00)

84-41-110	SALARIES-PERMANENT EMPLOYEES	\$ 455.76	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
84-41-140	BENEFITS-OTHER	\$ 208.71	\$ 266.48	\$ 266.48	\$ 3,000.00	\$ 3,000.00	\$ (3,000.00)	\$ -
84-41-210	BOOKS, SUBSCR, & MEMBERSHIPS	\$ 1,023.00	\$ 3,358.00	\$ 3,358.00	\$ 2,000.00	\$ 2,000.00	\$ 1,500.00	\$ 3,500.00
84-41-230	TRAVEL	\$ 68.00	\$ -	\$ -	\$ 4,000.00	\$ 4,000.00	\$ -	\$ 4,000.00
84-41-235	FOOD & REFRESHMENT	\$ 60.97	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
84-41-250	EQUIPMENT SUPPLIES & MAINT	\$ 6,805.91	\$ 817.32	\$ 817.32	\$ 5,000.00	\$ 5,000.00	\$ -	\$ 5,000.00
84-41-257	FUEL	\$ 1,415.88	\$ 1,291.10	\$ 1,291.10	\$ 1,500.00	\$ 1,500.00	\$ -	\$ 1,500.00
84-41-260	TOOLS & EQUIPMENT-NON CAPITAL	\$ 2,709.44	\$ 2,378.91	\$ 2,378.91	\$ 5,000.00	\$ 5,000.00	\$ -	\$ 5,000.00
84-41-273	MAINT & SUPPLY SYSTEM	\$ 14,680.74	\$ 12,219.60	\$ 12,219.60	\$ 11,700.00	\$ 11,700.00	\$ 20,000.00	\$ 31,700.00
84-41-280	UTILITIES	\$ -	\$ 100.00	\$ 100.00	\$ -	\$ -	\$ 500.00	\$ 500.00
84-41-285	POWER	\$ 1,407.39	\$ 1,006.52	\$ 1,006.52	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 1,000.00
84-41-310	PROFESSIONAL & TECHNICAL	\$ -	\$ 436.98	\$ 436.98	\$ -	\$ -	\$ -	\$ -
84-41-330	EDUCATION	\$ 7,062.71	\$ 3,202.38	\$ 3,202.38	\$ 8,000.00	\$ 8,000.00	\$ -	\$ 8,000.00
84-41-341	CONST-CUSTOMER'S INSTALLATION	\$ 30,155.54	\$ 30,415.80	\$ 30,415.80	\$ 125,000.00	\$ 125,000.00	\$ (125,000.00)	\$ -
84-41-431	NATURAL GAS COMMODITY SUPPLY	\$ 114,937.31	\$ 32,993.29	\$ 32,993.29	\$ 65,000.00	\$ 65,000.00	\$ -	\$ 65,000.00
84-41-432	PROPANE GAS COMMODITY SUPPLY	\$ 288,043.23	\$ 198,277.72	\$ 198,277.72	\$ 250,000.00	\$ 250,000.00	\$ -	\$ 250,000.00
84-41-434	NAT GAS COMMODITY TRANSPORT	\$ 28,494.44	\$ (11,394.92)	\$ (11,394.92)	\$ 19,000.00	\$ 19,000.00	\$ -	\$ 19,000.00
84-41-580	RENT OR LEASE	\$ 4,112.66	\$ 3,697.52	\$ 3,697.52	\$ 4,500.00	\$ 4,500.00	\$ -	\$ 4,500.00
84-41-600	DEPRECIATION	\$ 125,513.15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
84-41-742	EQUIPMENT - FIELD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,000.00	\$ 80,000.00
84-41-750	SP PROJECTS CAPITAL	\$ 32.51	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
84-41-000	OPERATING EXPENSE	\$ 627,187.35	\$ 279,066.70	\$ 279,066.70	\$ 504,700.00	\$ 504,700.00	\$ (26,000.00)	\$ 478,700.00

84-38-102	TRANSFERS FROM R&R RESERVE	\$ -	\$ -	\$ -	\$ (180,000.00)	\$ (316,914.67)	\$ 138,714.67	\$ (178,200.00)
84-38-901	APPROP - UTILITY FUND BALANCE	\$ -	\$ -	\$ -	\$ (22,000.00)	\$ (22,000.00)	\$ 22,000.00	\$ -
84-38-999	CONTINGENCY	\$ -	\$ -	\$ -	\$ (200,000.00)	\$ (200,000.00)	\$ -	\$ (200,000.00)
84-38-000	NON-OPERATING REVENUE	\$ -	\$ -	\$ -	\$ (402,000.00)	\$ (538,914.67)	\$ 160,714.67	\$ (378,200.00)

84-42-560	BAD DEBT EXPENSE	\$ 29,082.02	\$ -	\$ -	\$ 600.00	\$ 600.00	\$ -	\$ 600.00
84-42-750	SP PROJECTS CAPITAL	\$ 1,099.03	\$ 21,658.46	\$ 21,658.46	\$ 37,000.00	\$ 37,000.00	\$ -	\$ 37,000.00
84-42-780	RESERVE PURCHASES	\$ -	\$ 8,240.45	\$ 8,240.45	\$ 180,000.00	\$ 180,000.00	\$ (180,000.00)	\$ -
84-42-911	TRANSFERS TO JOINT ADMIN FUND	\$ 82,673.69	\$ 312,801.96	\$ 312,801.96	\$ 312,802.00	\$ 319,214.67	\$ 21,854.33	\$ 341,069.00
84-42-912	TRANSFERS TO LITIGATION	\$ 891.69	\$ 17,900.04	\$ 17,900.04	\$ 17,900.00	\$ 17,900.00	\$ -	\$ 17,900.00
84-42-913	TRANSFERS TO GF ADMIN	\$ 125,000.04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
84-42-914	TRANSFERS TO 2017 JMT RES FUND	\$ 8,363.60	\$ 13,599.96	\$ 13,599.96	\$ 13,600.00	\$ 13,600.00	\$ -	\$ 13,600.00
84-42-960	TRANSFERS TO RESERVE FUNDS	\$ -	\$ -	\$ -	\$ 98,200.00	\$ 98,200.00	\$ -	\$ 98,200.00
84-42-970	TRASNFER TO FIBER DEPARTMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00	\$ 50,000.00
84-42-999	CONTINGENCY	\$ -	\$ -	\$ -	\$ 200,000.00	\$ 200,000.00	\$ -	\$ 200,000.00
84-42-000	NON-OPERATING EXP & TRANSFERS	\$ 247,110.07	\$ 374,200.87	\$ 374,200.87	\$ 860,102.00	\$ 866,514.67	\$ (108,145.67)	\$ 758,369.00

GAS FUND BALANCE								
	Total Revenues	\$ (798,595.26)	\$ (867,482.00)	\$ (867,482.00)	\$ (1,210,474.00)	\$ (1,371,214.67)	\$ 279,540.67	\$ (1,091,674.00)
	Total Expenditures	\$ 874,297.42	\$ 653,267.57	\$ 653,267.57	\$ 1,364,802.00	\$ 1,371,214.67	\$ (134,145.67)	\$ 1,237,069.00
	GAS Revenue vs Expenditures	\$ 75,702.16	\$ (214,214.43)	\$ (214,214.43)	\$ 154,328.00	\$ -	\$ 145,395.00	\$ 145,395.00

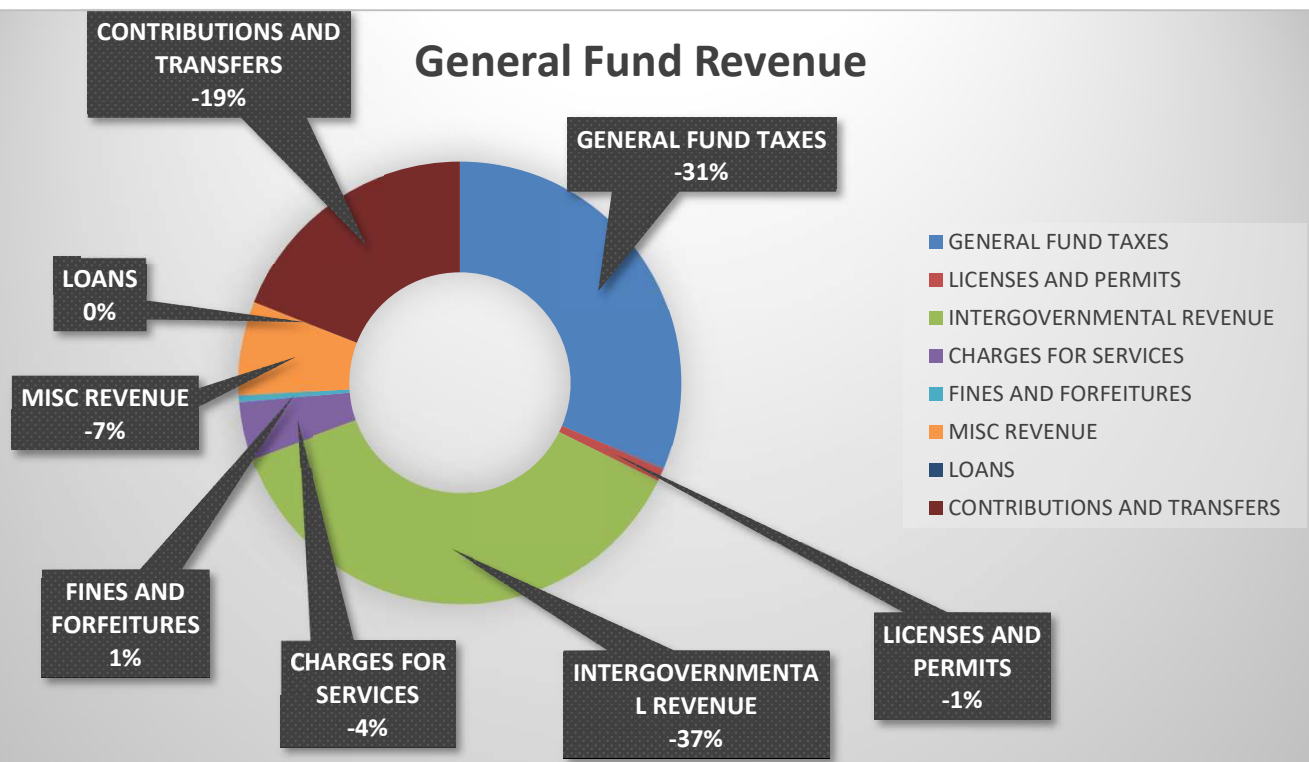
TOCC FIBER UTILITY FUND									
89-37-000	OPERATING REVENUE	\$	-	\$	-	\$	-	\$	-
89-41-250	EQUIPMENT SUPPLIES & MAINT	\$	-	\$	-	\$	-	\$	300.00
89-41-260	TOOLS & EQUIPMENT-NON CAPITAL	\$	-	\$	-	\$	-	\$	3,000.00
89-41-273	MAINT & SUPPLY SYSTEM	\$	-	\$	-	\$	-	\$	6,000.00
89-41-310	PROFESSIONAL & TECHNICAL	\$	-	\$	-	\$	-	\$	1,000.00
89-41-315	LEGAL - GENERAL	\$	-	\$	-	\$	-	\$	3,000.00
89-41-319	CONTINGENCY	\$	-	\$	-	\$	-	\$	10,000.00
89-41-580	RENT OR LEASE	\$	-	\$	-	\$	-	\$	1,500.00
89-41-850	DEBT SERVICE - VEHICLE & EQUIP	\$	-	\$	-	\$	-	\$	500.00
89-41-000	OPERATING EXPENSE	\$	-	\$	-	\$	-	\$	25,300.00
89-38-101	TRANSFERS FROM OTHER FUNDS	\$	-	\$	-	\$	-	\$	(50,000.00)
89-38-928	CONTINGENCY	\$	-	\$	-	\$	-	\$	(10,000.00)
89-38-000	NON-OPERATING REVENUE	\$	-	\$	-	\$	-	\$	(60,000.00)
89-42-000	NON-OPERATING EXP & TRANSFERS	\$	-	\$	-	\$	-	\$	-

TOCC FIBER FUND BALANCE									
	Total Revenues	\$	-	\$	-	\$	-	\$	(60,000.00)
	Total Expenditures	\$	-	\$	-	\$	-	\$	25,300.00
	GAS Revenue vs Expenditures	\$	-	\$	-	\$	-	\$	(34,700.00)

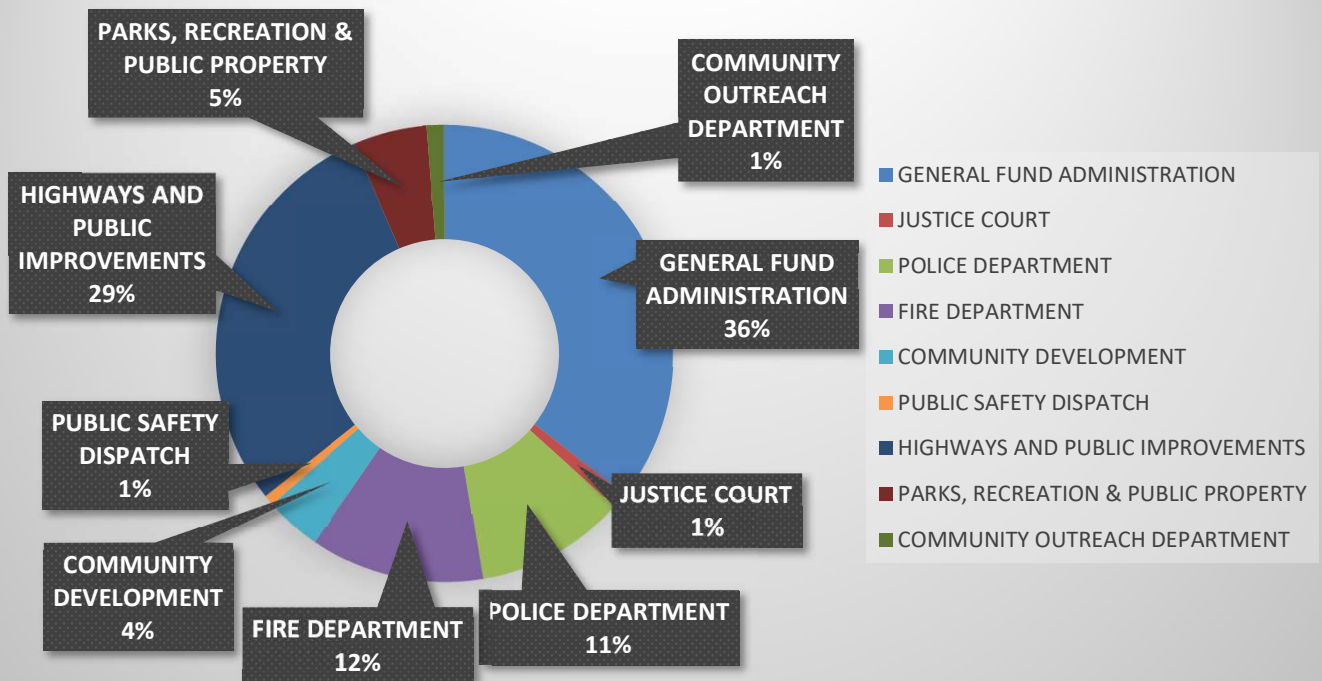
FIBER UTILITY FUND									
90-37-111	FIBER SALES	\$	-	\$	(270.00)	\$	(270.00)	\$	(5,000.00)
90-37-331	CONNECTION CHARGES	\$	-	\$	(750.00)	\$	(750.00)	\$	(1,000.00)
90-37-332	CONSTRUCTION	\$	-	\$	(3,401.60)	\$	(3,401.60)	\$	(10,000.00)
90-37-000	OPERATING REVENUE	\$	-	\$	(4,421.60)	\$	(4,421.60)	\$	(16,000.00)
90-41-250	EQUIPMENT SUPPLIES & MAINT	\$	-	\$	-	\$	-	\$	300.00
90-41-260	TOOLS & EQUIPMENT-NON CAPITAL	\$	-	\$	4,211.38	\$	4,211.38	\$	3,000.00
90-41-273	MAINT & SUPPLY SYSTEM	\$	-	\$	10,697.41	\$	10,697.41	\$	16,000.00
90-41-310	PROFESSIONAL & TECHNICAL	\$	-	\$	-	\$	-	\$	1,000.00
90-41-315	LEGAL - GENERAL	\$	-	\$	-	\$	-	\$	3,000.00
90-41-319	CONTINGENCY	\$	-	\$	-	\$	-	\$	10,000.00
90-41-341	CONST-CUSTOMER'S INSTALLATION	\$	-	\$	3,762.50	\$	3,762.50	\$	-
90-41-431	FIBER COMMODITY SUPPLY	\$	-	\$	13,903.10	\$	13,903.10	\$	-
90-41-580	RENT OR LEASE	\$	-	\$	1,000.00	\$	1,000.00	\$	1,500.00
90-41-850	DEBT SERVICE - VEHICLE & EQUIP	\$	-	\$	-	\$	-	\$	500.00
90-41-000	OPERATING EXPENSE	\$	-	\$	33,574.39	\$	33,574.39	\$	16,000.00
90-38-101	TRANSFERS FROM OTHER FUNDS	\$	-	\$	-	\$	-	\$	(50,000.00)
90-38-000	NON-OPERATING REVENUE	\$	-	\$	-	\$	-	\$	(50,000.00)
90-42-000	NON-OPERATING EXP & TRANSFERS	\$	-	\$	-	\$	-	\$	-

FIBER FUND BALANCE									
	Total Revenues	\$	-	\$	(4,421.60)	\$	(4,421.60)	\$	(60,000.00)
	Total Expenditures	\$	-	\$	33,574.39	\$	33,574.39	\$	9,300.00
	GAS Revenue vs Expenditures	\$	-	\$	29,152.79	\$	29,152.79	\$	(50,700.00)

General Fund Revenue



General Fund Expenditures





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 📠 435-874-2603
 🌐 www.hildalecity.com

Hildale City Schedule of Rates and Fees

Hildale City code addresses many areas where there are rates or fees involved. Some of the rates are internal designations such as a per diem rate. Other areas are rates and fees charged to customers for services, such as the water or gas rates, building permit fees, etc. Other rates and fees are fines charged by the court for violations of the code. All these fees are reviewed annually. Hildale City desires to be open and transparent in the presentation of its rates and fees. Presented here are the rates and fees that apply to Hildale Residents and to the customers of Hildale/Colorado City Utilities.

Perdiem and Travel Reimbursement

If the conference/training registration includes meals such as lunch or dinner, the traveler does not receive a per diem for those meals. Continental breakfast is not considered a meal. A copy of the registration or agenda will be required to process a travel claim.

Current Rate	Proposed Rate	Difference	Date Reviewed	Description
\$ 10.00	\$ 10.00	\$ -	06/30/17	Perdiem - Breakfast Eligibility: On Government Travel - depart before 7:00 a.m. and return after 9:00 a.m.; Copy of Conf. Agenda
\$ 12.00	\$ 12.00	\$ -	06/30/17	Perdiem - Lunch Eligibility: On Government Travel - depart before 11:00 a.m. and return after 2:00 p.m.; Copy of Conf. Agenda
\$ 24.00	\$ 24.00	\$ -	06/30/17	Perdiem - Dinner Eligibility: On Government Travel - depart before 6:00 p.m. and return after 7:00 p.m.; Copy of Conf. Agenda
\$ 0.55	\$ 0.55	\$ -	06/30/17	Mileage Reimbursement Reimbursement rate per mile for authorized Private Vehicle use on government business
State Gov Rate	State Gov Rate	\$ -	06/30/17	Lodging Reimbursement Reimbursement rate for Private Payment of lodging on authorized government business

Taxes

Current Rate	Proposed Rate	Difference	Date Reviewed	Description
0.369%	0.258%	-0.111%	6/23/2020	Utah Property Tax
4.850%	set by State	N/A	6/23/2020	State Sales Tax Rate
0.250%	set by County	N/A	6/23/2020	County Sales Tax Rate
1.000%	1.000%	0.000%	6/23/2020	Local Sales Tax Rate
0.100%	0.100%	0.000%	6/23/2020	RAP (Recreation, Arts, and the Parks) Tax
6.200%	6.050%	0.000%	NA	Combined (Non-Food) Sales Tax Rate
1.750%	set by State	0.000%	6/23/2020	State Food Sales Tax Rate
0.250%	set by County	0.000%	6/23/2020	County Food Sales Tax Rate
1.000%	1.000%	0.000%	6/23/2020	Local Food Sales Tax Rate
3.000%	3.000%	0.000%	NA	Combined Food and Food Ingredients Sales Tax Rate (Statewide Rate)
-2.850%	set by State	0.000%	6/23/2020	Statewide Residential Energy Sales Tax Rate Reduction
1.000%	1.000%	0.000%	06/30/17	Municipal Tax - Transient Room (for Room Rental 30 days or less)
4.000%	4.000%	0.000%	06/30/17	Municipal Tax - Municipal Energy & Use Tax
1.000%	1.000%	0.000%	06/30/17	Municipal Tax - Telecom License Tax
2.000%	2.000%	0.000%	NA	Arizona Rental Tax Rate (only on real estate rental)(payable to TOCC)

Administration Fees (Internal)

Current Rate	Proposed Rate	Difference	Date Reviewed	Description
\$ 115,000.00	\$ -	\$ (115,000.00)	06/30/17	Administration Annual Fee - Utility Department payment to General Fund Administration to cover office and staff costs.
\$ -	\$ 10,000.00	\$ 10,000.00		
\$ 20,400.00	\$ -	\$ (20,400.00)	06/30/17	Administration Annual Fee - Arizona Strip Landfill Corp payment to General Fund Administration to cover office and staff costs.

Administration Fees

Current Rate	Proposed Rate	Difference	Date Reviewed	Description
At Cost	At Cost	\$ -	06/30/17	Attorney Fees - Fees for Attorney Counsel
33%	33%	\$ -	06/30/17	Collection Fee - Fee applied to Accounts that go to Collections
5%	5%	\$ -	06/30/17	Late Payment Fee
\$ 200.00	Variable Set By Lease Agreement	\$ -	06/30/17	Office Bldg Rental Fee Per Month - Utility Department
At Cost	At Cost	\$ -	06/30/17	Recovery of Expenses - Contractual Violations - All Costs of Termination of Contract, including Attorney Fees and General Damages
At Cost	At Cost	\$ -	06/30/17	Recovery of Expenses - Hazardous Materials Violations - All Costs of Recovery, including Attorney Fees and General Damages

Office Services Rates and Fees

Current Rate	Proposed Rate	Difference	Date Reviewed	Description
0.10	0.10	\$ -	06/30/17	Office - Copy Fees - Black & White - charge per page beyond 5 pages
0.20	0.20	\$ -	06/30/17	Office - Copy Fees - Color - charge per page
-	0.10	\$ -	06/30/17	Office - Fax Transmission - each page beyond three (3) (incoming or outgoing)
35.00	35.00	\$ -	06/30/17	Office - Returned Check Charge

GRAMA (Gov't Records Access Management Administration) Rates and Fees Schedule

Current Rate	Proposed Rate	Difference	Date Reviewed	Description
0.40	0.10	\$ (0.30)	06/30/17	GRAMA Requests - copies - (first three (3) pages free)
0.40	0.10	\$ (0.30)	06/30/17	GRAMA Requests - copies - 8 1/2 x 11
0.40	0.80	\$ 0.40	06/30/17	GRAMA Requests - copies - 11 x 17
At Cost	At Cost		06/30/17	GRAMA Requests - data - Magnetic media, CDs, DVDs, Thumb Drives, Travel Drives, etc. (Media must be Provided by the City)
18.00	18.00	\$ -	06/30/17	GRAMA Requests - research - Request for Records (\$/hour)(First 15 minutes no charge)

Court Fines

Current Rate	Proposed Rate	Difference	Date Reviewed	Description
(As provided by UCA 1953 76-3-301)	(Maximum Fine \$1,000)	\$ -	06/30/17	Penalties - Code Violations - Misdemeanor - Class B
(As provided by UCA 1953 76-3-301)	(Maximum Fine \$750)	\$ -	06/30/17	Penalties - Code Violations - Misdemeanor - Class C
(As provided by UCA 1953 76-3-301)	(Maximum Fine \$750)	\$ -	06/30/17	Penalties - Code Violations - Infraction

Animal Control Fees

Current Rate	Proposed Rate	Difference	Date Reviewed	Description
10.00	\$ 10.00	\$ -	06/30/17	Dogs License Fee
40.00	\$ 40.00	\$ -	06/30/20	Dog License Fee After Impound
5.00	\$ 5.00	\$ -	06/30/17	Dogs License Fee (Replacement Tag)
20.00	\$ 20.00	\$ -	06/30/17	Domestic Animal (Small Animals) - Impound Pickup Fee (First Offense)
60.00	\$ 60.00	\$ -	06/30/20	Domestic Animal (Small Animals) - Impound Pickup Fee (Second Offense)
120.00	\$ 120.00	\$ -	06/30/20	Domestic Animal (Small Animals) - Impound Pickup Fee (Fourth and thereafter Offense)
120.00	\$ 300.00	\$ 180.00	06/30/20	Domestic Animal (Small Animals) - Impound Pickup Fee (Third Offense)
20.00	\$ 50.00	\$ 30.00	06/30/17	Domestic Animal (Small Animals) - Impound Daily Care Fee
40.00	\$ 40.00	\$ -	06/30/17	Livestock (Large Animal: Horses, Cattle, Goats, Emu, Swine, etc.) - Impound Pickup Fee
20.00	\$ 20.00	\$ -	06/30/17	Livestock (Large Animal: Horses, Cattle, Goats, Emu, Swine, etc.) - Impound Daily Care Fee
10.00	\$ 10.00	\$ -	06/30/17	Adoption Fee
40.00	\$ 150.00	\$ 110.00	06/30/17	Vaccination Deposit
65.00	\$ 65.00	\$ -	06/30/17	Annual Kennel Fee (for more than four dogs)

Garbage Rates and Fees (set by ASLC)

Current Rate	Proposed Rate	Difference	Date Reviewed	Description
67.00	67.00	\$ -	NA	Garbage - 4 yard Dumpster - First Dumpster Charge Per Month
55.00	55.00	\$ -	NA	Garbage - 4 yard Dumpster - Each Additional Dumpster Charge Per Month
87.00	87.00	\$ -	NA	Garbage - 6 yard Dumpster - First Dumpster Charge Per Month
75.00	75.00	\$ -	NA	Garbage - 6 yard Dumpster - Each Additional Dumpster Charge Per Month
18.00	18.00	\$ -	NA	Garbage - Canister - First Canister Charge Per Month
12.00	12.00	\$ -	NA	Garbage - Canister - Each Additional Canister Charge Per Month
20.00	20.00	\$ -	NA	Garbage - Extra Pickup - Charge per Additional Pickup Per Month

Building Permit & Inspection Fees

Current Rate	Proposed Rate	Difference	Date Reviewed	Description
30.00	30.00	-	06/30/17	Bracket I: Building Valuation \$1 to \$500 - Straight Base Rate
25.00	25.00	-	06/30/17	Bracket II: Building Valuation \$501 to \$2,000 - Base Rate for First \$500 Valuation
2.50	2.50	-	06/30/17	- Rate each additional \$100 Valuation from \$501 to \$2,000
60.00	60.00	-	06/30/17	Bracket III: Building Valuation \$2,001 to \$25,000 - Base Rate for First \$2000 Valuation
11.00	11.00	-	06/30/17	- Rate each additional \$1,000 Valuation from \$2,001 to \$25,000
250.00	250.00	-	06/30/17	Bracket IV: Building Valuation \$25,001 to \$50,000 - Base Rate for First \$25,000 Valuation
7.50	7.50	-	06/30/17	- Rate each additional \$1,000 Valuation from \$25,001 to \$50,000
500.00	500.00	-	06/30/17	Bracket V: Building Valuation \$50,001 to \$100,000 - Base Rate for First \$50,000 Valuation
5.50	5.50	-	06/30/17	- Rate each additional \$1,000 Valuation from \$50,001 to \$100,000
750.00	750.00	-	06/30/17	Bracket VI: Building Valuation \$100,001 to \$500,000 - Base Rate for First \$100,000 Valuation
4.50	4.50	-	06/30/17	- Rate each additional \$1,000 Valuation from \$100,001 to \$500,000
2,350.00	2,350.00	-	06/30/17	Bracket VII: \$500,001 to \$1,000,000 - Base Rate for First \$500,000 Valuation
4.00	4.00	-	06/30/17	- Rate each additional \$1,000 Valuation from \$500,001 to \$1,000,000
4,500.00	4,500.00	-	06/30/17	Bracket VIII: \$1,000,001 and up - Base Rate for First \$1,000,000 Valuation
2.50	2.50	-	06/30/17	- Rate each additional \$1,000 Valuation from \$1,000,001 and up
20%	20%	0%	06/30/17	Factory Built - Percent of New Site-Built Valuation
35.00	35.00	-	06/30/17	Fence/Retaining Wall Permit Fee
(Based on Bracket Value of Work Done)	(Based on Bracket Value of Work Done)	-	06/30/17	Fire Alarm Permit Fee

Building Permit & Insp. Fees (cont'd)

Current Rate	Proposed Rate	Difference	Date Reviewed	Description
(Based on Bracket Value of Work Done)	(Based on Bracket Value of Work Done)	\$ -	06/30/17	Sprinkler System Permit Fee
25%	25%	\$ -	06/30/17	Footings/Foundation Only - Percent of Regular Valuation
20%	20%	\$ -	06/30/17	Interior Remodel - Percent of New Valuation
At Cost	At Cost	\$ -	06/30/17	Outside Consultants - Plan Check or Inspections Requiring Consultants beyond the Building Department
50%	50%	\$ -	06/30/17	Penalty - Work without a Permit - Percentage Added Based on Required Permit
85%	85%	\$ -	06/30/17	Percentage Refund - No Construction Work Done Under Permit (Must Be Applied For Within 90 Days of Permit Payment; Voids Permit) - Percent of Permit Payment
25.00	25.00	\$ -	06/30/17	Petition for Exception and Appeal of Building Official's Decision on Construction Codes
65.00	65.00	\$ -	06/30/17	Re-Inspection - Fee when Construction is not in Compliance with Code for third and subsequent inspections (Per Hour Rate)
65.00	65.00	\$ -	06/30/17	Plan Review Fee - Additional Plan Review for Changes and Revisions to Plans (Rate Per Hour)
45%	45%	\$ -	06/30/17	Plan Review Fee - Commercial - Percentage of Building Permit Fee
25%	25%	\$ -	06/30/17	Plan Review Fee - Residential - Percentage of Building Permit Fee
50%	50%	\$ -	06/30/17	Residential basement, second floor, and third floor - Percent of Regular Valuation
70%	70%	\$ -	06/30/17	Shell Only - Percent of Full Valuation
65.00	65.00	\$ -	06/30/17	Signs and Other Miscellaneous - per bracket value or at rate/hour
100.00	100.00	\$ -	06/30/17	Temporary Certificate of Occupancy - Forty-five (45) days
300.00	300.00	\$ -	06/30/17	Temporary Certificate of Occupancy - Ninety (90) days
600.00	600.00	\$ -	06/30/17	Temporary Certificate of Occupancy - One Hundred Eighty (180) days
100.00	100.00	\$ -	06/30/17	Temporary Trailers or Recreational Vehicles (RV) Utility Line Installation Permit (No Plan Review Fee Required)

Business License Fees

Current Rate	Proposed Rate	Difference	Date Reviewed	Description
\$ 40.00	\$ 40.00	\$ -	06/30/17	Business - General Services Business License Fee/ per Year Business & Professional Personal Construction Contracted Services)
\$ 40.00	\$ 40.00	\$ -	06/30/17	Business - General Business License Renewal Fee/ per Year
\$ 10.00	\$ 10.00	\$ -	06/30/17	Business - Duplicate/Replacement License Fee/ per request
\$ 30.00	\$ 30.00	\$ -	06/30/17	Business - Fire Inspection Fee/ per event or business location (if needed)
\$ 100.00	\$ 100.00	\$ -	06/30/17	Business - Fireworks Fee/ per event
\$ 40.00	\$ 40.00	\$ -	06/30/17	Business - Home Occupation (if required)/ per year
\$ 120.00	\$ 120.00	\$ -	06/30/17	Business - Motorized Street Vendors (including Food Trucks)/ per year

\$ 40.00	\$ 40.00	\$ -	06/30/17	Business - Non-Profit Special Events/ per event
\$ 30.00	\$ 30.00	\$ -	06/30/17	Business - Special Events Application Fee/ per event
\$ 100.00	\$ 100.00	\$ -	06/30/17	Business - Special Events Large (200 & up Anticipated Participants or Spectators)/ per event
\$ 50.00	\$ 50.00	\$ -	06/30/17	Business - Special Events Small (up to 200 Anticipated Participants or Spectators)/ per event
\$ 25.00	\$ 25.00	\$ -	06/30/17	Business - Special Event Vendor at Event License Fee (per Vendor)/ per event
\$ 150.00	\$ 150.00	\$ -	06/30/17	Business - Solicitor License (includes one Solicitor Badge)/ per year
\$ 15.00	\$ 15.00	\$ -	06/30/17	Business - Solicitor Badge (for additional employees or members)/ per year
\$ 15.00	\$ 15.00	\$ -	06/30/17	Business - Solicitor Replacement Badge Fee/ per year
\$ 40.00 + \$10.00/day	\$ 40.00 + \$10.00/day	\$ -	06/30/17	Business - Temporary Business License Fee/ per event

Gas Rates and Fees

Current Rate	Proposed Rate	Difference	Date Reviewed	Description
14.50	14.50	\$ -	06/30/17	Gas - Base Rate - Commercial Per Month
7.50	7.50	\$ -	06/30/17	Gas - Base Rate - Residential Per Month
As Determined between Parties Involved	As Determined between Parties Involved	\$ -	06/30/17	Gas - Construction on Private/Owner/Developer Property (Including Engineering Costs)
1.00	1.00	\$ -	06/30/17	Gas - Cylinder/Tank - Flat Rate per Gallon Cost
38.13	38.13	\$ -	06/30/17	Gas - Cylinder - 10 Gallon Propane Exchange
134.85	134.85	\$ -	06/30/17	Gas - Cylinder - 10 Gallon Propane Purchase
27.32	27.32	\$ -	06/30/17	Gas - Cylinder - 7 Gallon Propane Exchange
99.98	99.98	\$ -	06/30/17	Gas - Cylinder - 7 Gallon Propane Purchase
27.32	27.32	\$ -	06/30/17	Gas - Cylinder - 7 Gallon (43#) Forklift Propane Exchange
201.66	201.66	\$ -	06/30/17	Gas - Cylinder - 7 Gallon (43#) Forklift Propane Purchase
225.66	225.66	\$ -	06/30/17	Gas - Cylinder - 7 Gallon (33#)Forklift Propane Purchase (Aluminum)
19.99	19.99	\$ -	06/30/17	Gas - Cylinder - 5 Gallon Propane Exchange
50.00	50.00	\$ -	06/30/17	Gas - Cylinder - 5 Gallon Propane Purchase
30.00	30.00	\$ -	06/30/17	Gas - Meter Connect or Reconnect
150.00	150.00	\$ -	06/30/17	Gas - Meter Fee (Tap-in Fee)
0.65500	0.65500	\$ -	06/30/17	Gas - Price per Gallon - Propane Base Rate or Non-Gas Cost
Variable	Variable	\$ -	06/30/17	Gas - Price per Gallon - Propane Commodity Cost as Approved on Tariff Sheets
0.41472	0.41472	\$ -	06/30/17	Gas - Price per Therm - Natural Gas Base Rate or Non-Gas Cost
Variable	Variable	\$ -	06/30/17	Gas - Price per Therm - Natural Gas Commodity Cost as Approved on Tariff Sheets
Variable	Variable	\$ -	06/30/17	Gas - Price per Therm - Natural Gas Supplier Cost
0.41472	0.41472	\$ -	06/30/17	Gas - Price per Therm - Propane Base Rate or Non-Gas Cost
Variable	Variable	\$ -	06/30/17	Gas - Price per Therm - Propane Commodity Cost as Approved on Tariff Sheets

Gas Rates and Fees (cont'd)

Current Rate	Proposed Rate	Difference	Date Reviewed	Description
At Cost	At Cost	\$ -	06/30/17	Gas - Recovery of Expenses - System Damage Violations - All Costs of System Repair, including Attorney Fees and General Damages
At Cost	At Cost	\$ -	06/30/17	Gas - Penalty - Unauthorized Connection - Charge Calculated to Compensate City for All Unauthorized Re-Metering, Sale, Extension, or Other Unlawful Acts, Including Costs of Investigation
At Cost	At Cost	\$ -	06/30/17	Gas - Penalty - Unauthorized Connection - Charge Calculated to Compensate City for All Expenses Incurred on Account of the Tampering, including Costs of Investigation
2x Fees	2x Fees	\$ -	06/30/17	Gas - Penalty - Unauthorized Connection - Charge Calculated to Compensate City for Estimated or Calculated Unbilled Usage Losses Incurred on Account of the Tampering
At Cost	At Cost	\$ -	06/30/17	Gas - Penalty - Unauthorized Connection - Charge Calculated to Compensate City for System Damages Incurred on Account of the Tampering

Land Use Fees

Current Rate	Proposed Rate	Difference	Date Reviewed	Description
500.00	500.00	\$ -	06/30/17	Abandonment (Easement or Right of Way) Base Fee (Plus Staff Time Fee)
25.00	25.00	\$ -	06/30/17	Staff Time per hour fee
same as original plat fee	same as original plat fee		06/30/17	Amended Plat (after Council approval)
500.00	500.00	\$ -	06/30/17	Annexation - up to 200 Acres
100.00	100.00	\$ -	06/30/17	Annexation - per acre over 200 Acres
10.00	150.00	\$ 140.00	06/30/17	Appeals
50.00	250.00	\$ 200.00	06/30/17	Conditional Use Permit
4,900.00	5,000.00	\$ 100.00	06/30/17	General Plan Amendment
650.00	650.00	\$ -	06/30/17	Lot Line Adjustment Fee
650.00	900.00	\$ 250.00	06/30/17	Minor Land Division
30.00	30.00	\$ -	06/30/17	Recording Fees charge per page
500.00	500.00	\$ -	06/30/17	Reversion to Acreage Base Fee (Plus Staff Time Fee)
25.00	300.00	\$ 275.00	06/30/17	Revision of Plat
1,000.00	1,000.00	\$ -	06/30/17	Re-Zoning Application Base Fee (Plus the Re-Zoning Per Acre Fee)
15.00	15.00	\$ -	06/30/17	Re-Zoning Application Per Acre Fee (Plus the Re-Zoning Base Fee)
600.00	600.00	\$ -	06/30/17	Sketch Plan Base Fee (Plus the Sketch Plan Per Acre Fee)
20.00	20.00	\$ -	06/30/17	Sketch Plan Per Acre Fee (Plus the Sketch Plan Base Fee)
250.00	250.00	\$ -	06/30/17	Special Use Permit
1,400.00	1,400.00	\$ -	06/30/17	Subdivision Final Plat Base Fee (Plus the Subdivision Final Plat Per Acre Fee)
25.00	25.00	\$ -	06/30/17	Subdivision Final Plat Per Acre Fee (Plus the Subdivision Final Plat Base Fee)
1,600.00	1,600.00	\$ -	06/30/17	Subdivision Preliminary Plat Base Fee (Plus the Subdivision Preliminary Plat Per Acre Fee)
35.00	35.00	\$ -	06/30/17	Subdivision Preliminary Plat Per Acre Fee (Plus the Subdivision Preliminary Plat Base Fee)
50.00	50.00	\$ -	06/30/17	Variance Application Fee (Commercial) Rate per square foot
25.00	25.00	\$ -	06/30/17	Variance Application Fee (Residential) Rate per square foot
50.00	50.00	\$ -	06/30/17	Zoning Verification Fee

Water Rates and Fees

Current Rate	Proposed Rate	Difference	Date Reviewed	Description
300.00	300.00	\$ -	06/30/17	Water - ¾" Meter Install Fee for New Customers
360.00	360.00	\$ -	06/30/17	Water - 1" Meter Install Fee for New Customers
650.00	650.00	\$ -	06/30/17	Water - 1-1/2" Meter Install Fee for New Customers
850.00	850.00	\$ -	06/30/17	Water - 2" Meter Install Fee for New Customers
50.00	50.00	\$ -	06/30/17	Water - Application Fee for New Service Location Due at time of Completed Application
28.50	28.50	\$ -	06/30/17	Water - Base Rate ¾" Meter/month
54.00	54.00	\$ -	06/30/17	Water - Base Rate 1" Meter/month
80.00	80.00	\$ -	06/30/17	Water - Base Rate 1 ½" Meter/month
105.00	105.00	\$ -	06/30/17	Water - Base Rate 2" Meter/month
At Cost	At Cost	\$ -	06/30/17	Water - Construction Costs Including Engineering Costs
As Determined between Parties Involved	As Determined between Parties Involved	\$ -	06/30/17	Water - Construction on Private/Owner/Developer Property (Including Engineering Costs)
75.00	75.00	\$ -	06/30/17	Water - Existing Meter Testing Rate
700.00	700.00	\$ -	06/30/17	Water - Fire Hydrant Meter Refundable Deposit
2x Fees	2x Fees	\$ -	06/30/17	Water - Illegal Connection to Water Main
12,000.00	12,000.00	\$ -	06/30/17	Water - Impact Fee per ¾" connection (one time fee)
23,000.00	23,000.00	\$ -	06/30/17	Water - Impact Fee per 1" connection (one time fee)
34,000.00	34,000.00	\$ -	06/30/17	Water - Impact Fee per 1-1/2" connection (one time fee)
45,000.00	45,000.00	\$ -	06/30/17	Water - Impact Fee per 2" connection (one time fee)
5%	5%	\$ -	06/30/17	Water - Late payment charge of delinquent amount
90.00	90.00	\$ -	06/30/17	Water - Meter Connect Fee at Service Locations with an Existing Meter During non-working hours
75.00	75.00	\$ -	06/30/17	Water - Meter Connect Fee at Service Locations with an Existing Meter During Working Hours

Water Rates and Fees (cont'd)

Current Rate	Proposed Rate	Difference	Date Reviewed	Description
110.00	110.00	\$ -	06/30/17	Water - Monthly Fire Hydrant Meter Fee
20.00	20.00	\$ -	06/30/17	Water - Monthly private fire protection demand charge. (A fire sprinkler connection shall have its own dedicated service.)
200.00	200.00	\$ -	06/30/17	Water - New Account Security Deposit Due Upon Application and refundable after twelve months from application or last delinquency. (Represents Two months Average Usage.)
\$100 per month until equal to two months of Water Usage	\$100 per month until equal to two months of Water Usage	\$ -	06/30/17	Water - Security Deposit (Additional Requirement for Accounts that have been shut off for non-payment and reconnected)
5.00	5.00	\$ -	06/30/17	Water - Standpipe, fire hydrant rate per thousand gallons
1.20	1.20	\$ -	06/30/17	Water - Usage Rate ¾" Meter 0 – 20,000 gallons/month
1.50	1.50	\$ -	06/30/17	Water - Usage Rate ¾" Meter 20,000-60,000 gallons/month
1.80	1.80	\$ -	06/30/17	Water - Usage Rate ¾" Meter 60,000 & over gallons/month
1.20	1.20	\$ -	06/30/17	Water - Usage Rate 1" Meter 0 – 20,000 gallons/month
1.50	1.50	\$ -	06/30/17	Water - Usage Rate 1" Meter 20,000-60,000 gallons/month
1.80	1.80	\$ -	06/30/17	Water - Usage Rate 1" Meter 60,000 & over gallons/month
1.20	1.20	\$ -	06/30/17	Water - Usage Rate 1-1/2" Meter 0 – 20,000 gallons/month
1.50	1.50	\$ -	06/30/17	Water - Usage Rate 1-1/2" Meter 20,000-60,000 gallons/month
1.80	1.80	\$ -	06/30/17	Water - Usage Rate 1-1/2" Meter 60,000 & over gallons/month
1.20	1.20	\$ -	06/30/17	Water - Usage Rate 2" Meter 0 – 20,000 gallons/month
1.50	1.50	\$ -	06/30/17	Water - Usage Rate 2" Meter 20,000-60,000 gallons/month
1.80	1.80	\$ -	06/30/17	Water - Usage Rate 2" Meter 60,000 & over gallons/month
-	-	\$ -	06/30/17	Water Conservation Violations

Wastewater Rates and Fees

Current Rate	Proposed Rate	Difference	Date Reviewed	Description
64.00	64.00	\$ -	06/30/17	Wastewater - Sewer Base Rate - Charge per first 10,000 Gallons Water Use (Based on Usage December, January, and February)
1.20	1.20	\$ -	06/30/17	Tier 1 Rate Wastewater - Sewer Rate Charge per each 1,000 Gallons 10,001 to 30,000 Gallons Water Use (Based on Usage December, January, February)
1.25	1.25	\$ -	06/30/17	Tier 2 Rate Wastewater - Sewer Rate Charge per each 1,000 Gallons 30,001 to 60,000 Gallons Water Use (Based on Usage December, January, February)
1.30	1.30	\$ -	06/30/17	Tier 3 Rate Wastewater - Sewer Rate Charge per each 1,000 Gallons 60,001 and up Gallons Water Use (Based on Usage December, January, February)
6,000.00	6,000.00	\$ -	06/30/17	Zone A Impact Fee
3,000.00	3,000.00	\$ -	06/30/17	Zone B Impact Fee
2,500.00	2,500.00	\$ -	06/30/17	Zone C Impact Fee
As Determined between Parties Involved	As Determined between Parties Involved	\$ -	06/30/17	Wastewater - Construction on Private/Owner/Developer Property (Including Engineering Costs)
As Determined between Parties Involved	As Determined between Parties Involved	\$ -	06/30/17	Wastewater - Construction of New Mainlines Serving Properties (Including Engineering Costs) Chargeable to the Properties Served
150.00	150.00	\$ -	06/30/17	Wastewater - Hook up or Tap-in or Connection Fee - Residential and Commercial

Department Totals	BENEFITS	RETIREMENT	TAXES	SALARY	TOTAL	TOTAL HILDALE	LAST YEAR BUDGETED	INCREASE/ (DECREASE)
	2020-21	2020-22	2020-21	2020-21	2020-21	2020-21	2019-20	
Administration	5,873.16	12,827.64	13,328.29	135,030.00	154,231.45	154,231.45	371,000.00	(216,768.55)
Community Development	900.00	-	4,997.59	48,100.00	53,997.59	53,997.59	134,120.85	(80,123.26)
Justice Court	300.00	-	1,039.00	10,000.00	11,339.00	11,339.00	12,200.00	(861.00)
Public Works	47,100.00	-	26,665.29	256,643.76	330,409.05	65,663.44	84,435.63	(18,772.19)
Parks	12,600.00	8,016.00	4,987.20	48,000.00	65,587.20	65,587.20	130,975.77	(65,388.57)
I.T.	-	-	-	-	-	-	63,572.58	(63,572.58)
Community Outreach	-	-	-	-	-	-	95,382.72	(95,382.72)
Utilities & Utilities Water Project	78,748.80	104,339.26	69,922.62	672,979.96	821,651.38	821,651.38	596,332.00	225,319.38
Judgment Resolution	484.80	701.40	2,181.90	21,000.00	23,666.70	23,666.70		
TOTAL	145,521.96	125,182.89	120,939.99	1,170,753.72	1,437,215.67	1,172,470.06	397,294.26	(315,549.49)

2018 - 2019 PROPOSED SALARY & WAGE ACTIONS HILDALE / COLORADO CITY

EMPLOYEE	DEPT.	CURRENT MONTHLY	PROPOSED MONTHLY	NET CHANGE	ANNUAL BENEFITS	ANNUAL RETIREMENT	ANNUAL TAXES	ANNUAL SALARY	TOTAL W/TAXES	TOTAL HILDALE	TOTAL TOCC
ADMINISTRATIVE STAFF											
DONIA JESSOP (MAYOR)	ADMIN	1,750.00	958.33	(791.67)	900.00	1,920.50	1,194.85	11,500.00	13,594.85	13,594.85	-
JOHN BARLOW (MANAGER)	ADMIN	4,166.67	5,583.33	1,416.67	2,036.16	7,894.96	5,847.49	56,280.00	64,163.65	64,163.65	-
CHRISTIAN KESSELRING (ATTORNEY)	ADMIN	8,333.33	8,750.00	416.67	2,622.00	2,532.05	4,145.61	39,900.00	46,667.61	46,667.61	-
ATHENA CAWLEY (RECORDER)	ADMIN	4,583.33	3,833.33	(750.00)	180.00	307.28	955.88	9,200.00	10,335.88	10,335.88	-
MARIAH LA CORTI (TREASURER)	ADMIN	3,200.00	3,833.33	633.33	135.00	172.85	716.91	6,900.00	7,751.91	7,751.91	-
COUNCIL MEMBERS	ADMIN	100.00	75.00	(25.00)	-	-	467.55	11,250.00	11,717.55	11,717.55	-
TOTAL					5,873.16	12,827.64	13,328.29	135,030.00	154,231.45	154,231.45	-

COMMUNITY DEVELOPMENT											
ANDY BARLOW (BUILDING OFFICIAL)	CD	3,333.33	3,333.33	-	900.00	-	4,156.00	40,000.00	45,056.00	45,056.00	-
CHRISTIAN KESSELRING (ATTORNEY)	CD	8,333.33	8,750.00	416.67	-	-	218.19	2,100.00	2,318.19	2,318.19	-
PLANNING COMMISSIONERS	CD	100.00	100.00	-	-	-	623.40	6,000.00	6,623.40	6,623.40	-
TOTAL					900.00	-	4,997.59	48,100.00	53,997.59	53,997.59	-

JUSTICE COURT											
KENNETH J. GRAFF	COURT	625.00	641.67	16.67	300.00	-	800.03	7,700.00	8,800.03	8,800.03	-
MARIAH LA CORTI	COURT	3,200.00	3,833.33	633.33	-	-	238.97	2,300.00	2,538.97	2,538.97	-
TOTAL					300.00	-	1,039.00	10,000.00	11,339.00	11,339.00	-

PUBLIC WORKS											
DIRECTOR	P. WKS	4,530.00	4,530.00	-	9,300.00	-	5,648.00	54,360.00	69,308.00	23,079.57	46,228.44
EMPLOYEE	P. WKS	3,400.00	3,400.00	-	6,300.00	-	4,239.12	40,800.00	51,339.12	17,095.93	34,243.19
EMPLOYEE	P. WKS	3,038.00	3,038.00	-	6,300.00	-	3,787.78	36,456.00	46,543.78	6,190.32	31,044.70
EMPLOYEE	P. WKS	3,200.00	3,200.00	-	6,300.00	-	3,989.76	38,400.00	48,689.76	3,895.18	15,580.72
EMPLOYEE	P. WKS	3,450.00	3,450.00	-	6,300.00	-	4,301.46	41,400.00	52,001.46	10,400.29	41,601.17
EMPLOYEE	P. WKS	3,768.98	3,768.98	-	6,300.00	-	4,699.16	45,227.76	56,226.92	4,498.15	40,483.39
EMPLOYEE	P. WKS	3,000.00	-	(3,000.00)	6,300.00	-	-	-	6,300.00	504.00	2,016.00
TOTAL					47,100.00	-	26,665.29	256,643.76	330,409.05	65,663.44	211,197.61

PARKS											
NATHANIEL BARLOW	PARKS	3,038.00	3,200.00	162.00	6,300.00	6,412.80	3,989.76	38,400.00	48,689.76	48,689.76	-
EMPLOYEE 1	PARKS	800.00	800.00	-	6,300.00	1,603.20	997.44	9,600.00	16,897.44	16,897.44	-
TOTAL					12,600.00	8,016.00	4,987.20	48,000.00	65,587.20	65,587.20	-

I.T.											
TECHNICIAN 1	PARKS	-	-	-	-	-	-	-	-	-	-
TECHNICIAN 2	PARKS	-	-	-	-	-	-	-	-	-	-
TOTAL					-	-	-	-	-	-	-

COMMUNITY OUTREACH											
ROXANNE BARLOW	PARKS	-	-	-	-	-	-	-	-	-	-
EMPLOYEE	PARKS	1,666.67	-	(1,666.67)	-	-	-	-	-	-	-
TOTAL					-	-	-	-	-	-	-

UTILITIES											
CHRISTIAN KESSELRING (ATTORNEY)	ADMIN	8,333.33	8,750.00	416.67	-	2,532.05	4,145.61	39,900.00	44,045.61	44,045.61	-
JOHN BARLOW (ACCOUNTANT)	UTIL	4,583.33	5,416.67	833.33	-	277.89	1,080.56	10,400.00	11,480.56	11,480.56	-
MARIAH (TREASURER/CSM)	UTIL	3,200.00	3,833.33	633.33	5,548.80	4,916.48	3,823.52	36,800.00	46,172.32	46,172.32	-
ATHENA CAWLEY (RECORDER)	UTIL	3,208.33	3,833.33	625.00	5,568.00	4,916.48	3,823.52	36,800.00	46,191.52	46,191.52	-
MARANDA JEFFS (ADMIN ASST)	UTIL	-	3,000.00	3,000.00	6,912.00	6,012.00	3,740.40	36,000.00	46,652.40	46,652.40	-
ANGELENE CHATWIN (RECEPTION)	UTIL	2,916.67	3,083.33	166.66	6,948.00	6,178.99	3,844.30	36,999.96	47,792.26	47,792.26	-

HARRISON JOHNSON (DIRECTOR)	UTIL	4,166.67	5,000.00	833.33	6,900.00	10,020.00	6,234.00	60,000.00	73,134.00	73,134.00	-
WESTON BARLOW (OPS MANAGER)	UTIL	4,666.67	5,416.67	750.00	6,996.00	10,855.01	6,753.50	65,000.04	78,749.54	78,749.54	-
NATHAN FISCHER (SUPERVISOR)	UTIL	-	4,333.33	4,333.33	6,972.00	8,683.99	5,402.80	51,999.96	64,374.76	64,374.76	-
MITCH JESSOP (TECHNICIAN)	UTIL	-	3,813.33	3,813.33	6,984.00	7,641.91	4,754.46	45,759.96	57,498.42	57,498.42	-
TODD AMON (TECHNICIAN)	UTIL	3,206.67	3,900.00	693.33	7,008.00	7,815.60	4,862.52	46,800.00	58,670.52	58,670.52	-
RALPH JOHNSON (TECHNICIAN)	UTIL	3,206.67	3,986.67	780.00	7,020.00	7,989.29	4,970.58	47,840.04	59,830.62	59,830.62	-
EMPLOYEE 1	UTIL	-	3,640.00	3,640.00	7,044.00	7,294.56	4,538.35	43,680.00	55,262.35	55,262.35	-
TOTAL					73,900.80	85,134.26	57,974.12	557,979.96	689,854.88	689,854.88	-
UTILITIES WATER PROJECT											
TEMP EMPLOYEE 1	UTIL WP	-	6,250.00	6,250.00	2,424.00	12,525.00	7,792.50	75,000.00	85,216.50	85,216.50	-
TEMP EMPLOYEE 2	UTIL WP	-	3,333.33	3,333.33	2,424.00	6,680.00	4,156.00	40,000.00	46,580.00	46,580.00	-
TOTAL					4,848.00	19,205.00	11,948.50	115,000.00	131,796.50	131,796.50	-
JUDGMENT RESOLUTION 63											
CHRISTIAN KESSELRING (ATTORNEY)	ADMIN	8,333.33	8,750.00	416.67	484.80	701.40	2,181.90	21,000.00	23,666.70	23,666.70	-
TOTAL					484.80	701.40	2,181.90	21,000.00	23,666.70	23,666.70	-

HILDALE CITY, UTAH
Notes to the Financial Statements
June 30, 2019

NOTE 5. Long-Term Liabilities

The following is a summary of changes in long-term liabilities for the year ended June 30, 2019:

	Balance 6/30/2018	Additions	Retirements	Balance 6/30/2019	Current Portion
Business-type activities:					
Direct placements and borrowings:					
Sewer Revenue Bonds, Series 2000A	\$ 320,000	\$ -	\$ 80,000	\$ 240,000	\$ 80,000
Sewer Revenue Bonds, Series 2000B	1,515,163	-	35,304	1,479,859	36,838
Sewer Revenue Bonds, Series 2000C	286,649	-	6,677	279,972	6,966
Notes payable	144,133	-	75,200	68,933	68,933
Capital leases payable	70,643	-	13,108	57,535	13,599
Compensated absences	3,267	1,537	-	4,804	1,922
Total business-type activities	<u>2,339,855</u>	<u>1,537</u>	<u>210,289</u>	<u>2,131,103</u>	<u>208,258</u>
Governmental activities:					
Direct placements and borrowings:					
Sales Tax Revenue Bonds, Series 2015	593,000	-	70,000	523,000	71,000
Sales Tax Revenue Bonds, Series 2018	450,000	-	-	450,000	18,000
Capital leases payable	67,863	-	12,592	55,271	13,064
Total governmental activities	<u>1,110,863</u>	<u>-</u>	<u>82,592</u>	<u>1,028,271</u>	<u>102,064</u>
Total long-term liabilities	<u>\$ 3,450,718</u>	<u>\$ 1,537</u>	<u>\$ 292,881</u>	<u>\$ 3,159,374</u>	<u>\$ 310,322</u>

The City's outstanding sewer revenue bonds from direct placements related to business-type activities of \$1,999,831 contain a provision that in an event of default (i.e. Sewer fund revenues not sufficient to make payments and failure to revise the rates, fees and charges so that such deficiency will be remedied before the end of the next ensuing year), the bondholder may require the City to pay an interest penalty equal to 18% per annum of the outstanding principal and interest. The bondholder has authority, to the extent permitted by law, to bring appropriate action in court to compel the City to carry out the provisions of the bond resolution. The sewer revenue bonds are secured by sewer fund revenues.

The City's outstanding note payable from direct borrowings related to business-type activities of \$68,933 contains a provision that in an event of default (i.e. late payments), a charge of 5% of each monthly payment will be assessed for each month that the payment is late by 25 days or more. The City agrees to accelerate the payments or increase the amount of payments as a priority for funding that becomes available at any time during the term of the agreement. This debt is unsecured.

The City's outstanding bonds from direct placements related to governmental activities of \$973,000 contain a provision that in an event of default (i.e. failure to perform any covenant or requirement under the bond resolution within 30 days after having been notified by a bondholder of such failure), the bondholder may require the City to pay an interest penalty equal to 18% per annum of the outstanding principal and interest. The bondholder may appoint a trustee bank to act as a receiver of the pledge revenues for purpose of applying them toward the required revenue allocations and in general protecting and enforcing bondholder rights. The sales tax revenue bonds are secured by sales and use tax revenues received by the City.

The City has a credit account with a financial institution with a maximum limit of \$25,000 and an unused amount of \$23,200 as of June 30, 2019.

HILDALE CITY, UTAH
Notes to the Financial Statements
June 30, 2019

NOTE 5. Long-Term Liabilities, Continued

Long-term liabilities consist of the following at June 30, 2019:

Revenue bonds:

Parity Sewer Revenue Bond, Series 2000A, due in annual principal installments ranging from \$79,000 - \$80,000, non-interest bearing, maturing April 1, 2022. \$ 240,000

Parity Sewer Revenue Bond, Series 2000B, due in annual principal installments ranging from \$18,000 - \$99,000, bearing interest at 4.5%, maturing November 25, 2042. 1,479,859

Parity Sewer Revenue Bond, Series 2000C, due in annual principal installments ranging from \$3,400 - \$18,800, bearing interest at 4.5%, maturing November 25, 2042. 279,972

Sales Tax Revenue Bonds, Series 2015, due in annual principal and interest installments ranging from \$78,950 - \$79,605, bearing interest at 1.5%, maturing October 1, 2025. 523,000

Sales Tax Revenue Bonds, Series 2018, due in annual principal and interest installments, beginning October 1, 2019, ranging from \$28,400 - \$29,325, bearing interest at 2.5%, maturing October 1, 2038. 450,000

Total revenue bonds payable 2,972,831

Leases payable:

Leases payable in various installment methods through fiscal year 2023, bearing interest at 3.67%. 112,806

Notes payable:

Note payable to Town of Colorado City, due in monthly principal installments of \$6,267, bearing interest at 0%, maturing May 31, 2020. 68,933

Compensated absences 4,804

Total long-term liabilities 3,159,374

Less current portion:

Business-type activities (208,258)

Governmental activities (102,064)

Total long-term liabilities, net of current portion \$ 2,849,052

HILDALE CITY, UTAH
Notes to the Financial Statements
June 30, 2019

NOTE 5. Long-Term Liabilities, Continued

Revenue bonds and notes payable debt service requirements to maturity are as follows:

Year Ending June 30,	Direct placements and borrowings					
	Sewer Revenue Bonds		Sales Tax Revenue Bonds		Notes Payable	
	Principal	Interest	Principal	Interest	Principal	Interest
2020	\$ 123,804	\$ 78,404	\$ 89,000	\$ 19,095	\$ 68,933	\$ -
2021	125,816	76,392	90,000	17,580	-	-
2022	127,921	74,287	92,000	16,050	-	-
2023	50,123	72,085	94,000	14,480	-	-
2024	52,425	69,783	95,000	12,880	-	-
2025-2029	300,546	310,494	260,000	36,200	-	-
2030-2034	376,222	234,818	119,000	24,125	-	-
2035-2039	470,953	140,087	134,000	14,600	-	-
2040-2043	372,021	29,214	-	4,125	-	-
Totals	<u>\$ 1,999,831</u>	<u>\$ 1,085,564</u>	<u>\$ 973,000</u>	<u>\$ 159,135</u>	<u>\$ 68,933</u>	<u>\$ -</u>

NOTE 6. Capital Leases

The City has entered into lease agreements that are considered capital leases in accordance with accounting standards. The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2019, were as follows:

Year Ending June 30,	2016 Backhoe #622	2016 Backhoe #729	Total
2020	\$ 15,757	\$ 15,137	\$ 30,894
2021	15,757	15,137	30,894
2022	15,757	15,138	30,895
2023	15,758	15,137	30,895
Total remaining lease payments	63,029	60,549	123,578
Less amount representing interest	<u>(5,494)</u>	<u>(5,278)</u>	<u>(10,772)</u>
Present value of net remaining minimum lease payments	<u>\$ 57,535</u>	<u>\$ 55,271</u>	<u>\$ 112,806</u>

A summary of assets acquired through capital leases as of June 30, 2019 is as follows:

	Cost	Depreciation Expense	Accumulated Depreciation
Machinery and equipment	\$ 169,400	\$ 24,200	\$ 40,374

GENERAL FUND							
Revenue Account Name	Account Number	Budgeted Amount	Expense Account	Account Number	Budgeted Amount	Balance	
FIRE DEPARTMENT SERVICES	11-34-250	\$ (50,000.00)	MISC Services	11-44-620	\$ 50,000.00	\$ -	
SRE POLICE REV	11-34-252	\$ (15,000.00)	INTRA GOV CHARGES	11-43-980	\$ 15,000.00	\$ -	
FD BEMS GRANT	11-33-411	\$ (12,000.00)	FD BEMS TRANS	11-44-810	\$ 12,000.00	\$ -	
FD ASST GRANT	11-33-421	\$ (4,600.00)	FD ASSISTANCE GRANT	11-44-811	\$ 4,600.00	\$ -	
UDOT SRTS 2020	11-33-434	\$ (200,000.00)	TRANSFER TO 45	11-47-960	\$ 200,000.00	\$ -	
CIB PLAN GRANT	11-33-435	\$ (25,000.00)	TRANSFER TO CAP PROJ	11-45-960	\$ 25,000.00	\$ -	
CDBG Sidewalk Grant	11-33-436	\$ (160,000.00)	TRANSFER TO GRANTS	11-47-965	\$ 160,000.00	\$ -	
COMMUNITY OUTREACH	11-38-702	\$ (10,000.00)	EQUIPM	11-49-274	\$ 10,000.00	\$ -	
CCFD Equipment Revenue	11-36-911	\$ (55,000.00)	DEBT SERVICE- VEHICLE	11-44-850	\$ 79,000.00	\$ 24,000.00	
Contingency	11-38-928	\$ (100,000.00)	Contingency	11-41-319	\$ 100,000.00	\$ -	
COUNTY TOURISM GRAT	11-33-581	\$ (10,000.00)	COUNTY TOURISM OFFSET	11-49-952	\$ 10,000.00	\$ -	
			TRNSF TO DEBT SERV	11-47-850	\$ 43,000.00	\$ 43,000.00	
			TRNSF TO DEBT SERV INT	11-47-855	\$ 3,000.00	\$ 3,000.00	
			TRNSF TO 63 JUDG RESOL	11-41-914	\$ 40,000.00	\$ 40,000.00	
			TRNSF TO 64 RISK MIT	11-41-916	\$ -	\$ -	
			TRNSF TO 65 JOINT ADMIN	11-41-914	\$ -	\$ -	
			TRNSF TO 45 CAPITAL PROJ	11-41-960	\$ 12,000.00	\$ 12,000.00	
			TRNSF TO 45 MUNI COURT	11-42-960	\$ 300.00	\$ 300.00	
			TRNSF TO 45 POLICE GYM	11-44-960	\$ 20,000.00	\$ 20,000.00	
			TRNSF TO 45 COMM DEVL	11-45-960	\$ 2,500.00	\$ 2,500.00	
TOTAL COST TO GF						\$ 144,800.00	

41 GRANTS							
CDBG SIDEWALK	41-33-425	\$ (160,000.00)	CDBG SIDEWALK CONST	41-47-800	\$ 160,000.00	\$ -	
FD ASSISTANCE GRANT	41-31-801	\$ (4,600.00)	FD ASS EXP	41-44-220	\$ 4,600.00	\$ -	
FD BEMS TRANS	41-34-802	\$ (12,000.00)	FD BEMS EXP	41-44-250	\$ 12,000.00	\$ -	

DEBT SERVICE							
TRNSF IN CIB FLOOD MITIGATION	31-34-803	\$ (30,000.00)	CIB DETENTION POND	31-44-723	\$ 18,000.00	\$ (12,000.00)	
			CIB DETENTION POND INT	31-44-724	\$ 12,000.00	\$ 12,000.00	
TRNSF IN CIB FIRE EQUIP	31-34-802	\$ (79,000.00)	FIRE EQ DEBT SERVICE	31-44-711	\$ 71,000.00	\$ (8,000.00)	
			FIRE EQ DEBT SERVICE INT	31-44-712	\$ 10,000.00	\$ 10,000.00	

CAPITAL PROJECTS							
TRNSF IN CAPITAL PROJ	45-31-800	\$ (12,000.00)	APPROP FUND BAL	45-41-990	\$ 12,000.00	\$ -	
TRNSF IN MUNI COURT	45-32-800	\$ (300.00)	APPROP FUND BAL	45-41-990	\$ 300.00	\$ -	
TRNSF IN POLICE GYM	45-33-800	\$ (20,000.00)	BUILD - POLICE	45-43-720	\$ 20,000.00	\$ -	
TRNSF INCOMM DEVL	45-35-800	\$ (2,500.00)	APPROP COMM DVLPMT	45-45-990	\$ 2,500.00	\$ -	
UDOT SRTS PROJECT REV	45-33-433	\$ (200,000.00)	SYSTEM IMP	45-47-730	\$ 200,000.00	\$ -	
TRNSF IN CIB PLANNING GRANT	45-35-800	\$ (25,000.00)	GENERAL PLAN	45-45-742	\$ 50,000.00	\$ 25,000.00	