

KANAB CITY RESOLUTION 6-2-13 R

RESOLUTION ADOPTING THE FISCAL YEAR 2013/2014 BUDGET

WHEREAS, Utah Code Annotated (U.C.A) 10-6-118 requires each municipality to adopt by ordinance or resolution a budget for the ensuing fiscal period for each fund; and,

WHEREAS, in accordance with U.C.A. 10-6-111, U.C.A 10-6-113, and U.C.A. 10-6-114, a tentative budget was properly prepared, adopted, and available for public inspection, and a public hearing on the tentative budget was properly noticed and held on June 11, 2013; and,

WHEREAS, the Kanab City Council is desirous of adopting the Auditors Certified Property Tax Rate for 2012; and,

WHEREAS, the Kanab City Council is desirous of approving a 2% pay increase for eligible full-time employees.

NOW THEREFORE,

BE IT HEREBY RESOLVED by the Kanab City Council that:

1. The attached Budgets for the operation of Kanab City be and are hereby adopted for the fiscal year ending June 30, 2014.
2. The budget officer properly certifies, files and posts this approved budget.
3. All former codes or parts thereof conflicting or inconsistent with provisions of this Resolution are hereby repealed.

This Resolution shall be effective immediately upon passage.

Passed by the Kanab City Council this 11th day of June, 2013.



Nina Laycook, Mayor



Attest: Duane Huffman, Recorder



KANAB CITY

FY 2013/2014 FINAL BUDGET

General Fund Revenues

		PY Actual 2010/11	PY Actual 2011/12	CY Estimate 2012/13	Final Budget 2013/14
Taxes					
1.1	General Property Taxes	173,548	182,266	203,100	201,500
1.2	Prior Years Taxes	61,995	42,891	48,528	15,000
1.3	General Sales Tax	615,761	675,909	697,500	697,500
1.4	Franchise Taxes	2,499	1,761	2,500	2,000
1.5	Transient Room Tax	28,693	102,294	110,000	110,000
1.9	In-Lieu Property Taxes	30,738	36,595	36,191	30,000
1.11	Sales Tax - Resort Qualified	551,782	564,339	563,500	565,000
1.12	Telecommunications Tax	92,889	93,957	90,000	90,000
1.13	Municipal Energy Tax	65,923	108,248	110,000	190,000
	Total	1,623,827	1,808,259	1,861,319	1,901,000
Licenses and Permits					
2.1	Business Licenses	24,639	31,903	26,000	26,000
2.3	Building Permits	76,510	34,431	25,000	25,000
2.7	Animal Licenses	9,826	8,010	13,000	9,000
	Total	110,975	74,344	64,000	60,000
Charges for Services					
3.1	General Government	8,772	2,596	8,800	1,800
3.4	Zoning and Subdivision Fees	40,950	11,836	7,500	3,000
3.9	Public Safety	5,484	24,939	27,500	28,200
3.24	Parks and Public Property	65,591	3,348	3,000	3,000
3.25	Cemeteries	7,665	15,775	8,000	11,000
3.27	Special Service District Pymnt	7,319	8,930	7,400	7,400
	Total	135,781	67,423	62,200	54,400
Fines and Forfeitures					
4.1	Fines	72,590	85,735	76,200	50,200
	Total	72,590	85,735	76,200	50,200
Intergovernmental Revenue					
5.1	Federal Grants	389,010	32	122,803	0
5.8	State Grants	618,006	63,523	85,419	98,000
5.10	Class "C" Road Fund Allotment	205,900	219,073	205,000	215,000
5.11	Liquor Fund Allotment	11,593	12,506	11,500	11,800
5.13	State Aviation Fuel Tax	548	718	1,000	800
	Total	1,225,057	295,851	425,722	325,600

KANAB CITY
FY 2013/2014 FINAL BUDGET

General Fund Revenues

	PY Actual 2010/11	PY Actual 2011/12	CY Estimate 2012/13	Final Budget 2013/14
Miscellaneous Revenue				
6.1 Interest Earned	8,162	9,965	7,000	8,000
6.2 Rents & Leases	13,563	12,003	14,000	12,000
6.4 Sale of Materials and Supplies	186,452	598,319	135,200	135,200
6.7 Sundry Revenue	6,340	48,545	101,000	10,000
Total	214,517	668,832	257,200	165,200
Contributions and Transfers				
7.1 Transfer From Other Funds	0	13,335	130,000	17,954
7.2 Transfer From Recreation Fund	80,600	0	0	0
7.3 Transfer From Cemetery Fund	0	1,042	1,000	0
7.6 Loan From Water/ Sewer Fund	0	0	0	0
7.8 Contribution - Private Sources	4,724	10,444	10,635	3,500
7.13 Beg. Fnd Bal. to Appropriate	134,663	361,984	54,433	70,941
Total	219,987	386,806	196,068	92,395
TOTAL REVENUES	3,602,734	3,387,249	2,942,708	2,648,795

KANAB CITY
FY 2013/2014 FINAL BUDGET

General Fund Expenditures

	PY Actual 2010/11	PY Actual 2011/12	CY Estimate 2012/13	Final Budget 2013/14
General Government				
1.2 Council	19,299	19,707	21,500	21,500
1.6 City Court	158,586	158,323	161,600	40,400
1.18 Administrative	194,261	140,982	142,500	146,100
1.19 Auditor	17,909	22,391	22,000	22,000
1.23 Attorney	146,882	282,036	150,000	165,000
1.26 Non-Departmental (Risk Mang.)	4,473	13,595	10,000	12,000
1.27 General Governmental Buildings	7,993	7,883	8,000	15,000
1.28 Elections	92	6,798	1,200	4,000
1.29 Planning and Zoning	41,668	25,769	36,321	54,700
Total	591,163	677,484	553,122	480,700

Public Safety				
2.1 Police Department	711,440	728,223	713,000	739,600
2.2 Fire Department	137,997	166,903	205,700	167,000
2.4 Protective Inspections	115,633	100,187	91,963	27,900
2.7 Animal Control and Regulation	3,570	28,977	36,500	37,000
Total	968,640	1,024,290	1,047,164	971,500

Highway and Public Improvements				
4.1 Highways	167,313	964,331	269,700	102,200
4.2 Class "C" Road Program	160,000	0	205,000	215,000
Total	327,313	964,331	474,700	317,200

Parks, Rec., and Public Property				
5.1 Parks and Park Areas	64,755	9,411	23,251	21,400
5.3 Recreation and Culture (Arts)	4,300	43,450	24,500	6,300
5.4 Libraries	123,043	131,818	134,300	132,700
5.5 Cemeteries	77,829	14,355	55,676	51,400
5.6 Heritage House/Museum	22,068	35,855	48,688	22,200
5.7 Pool	135,817	0	0	0
5.8 Airport	1,152,062	227,111	278,903	393,600
Total	1,579,875	462,000	565,318	627,600

Community and Economic Development				
6.2 Community Development	21,776	16,065	24,500	19,000
6.4 Economic Development	14,536	10,152	7,000	5,500
6.6 DOCUTAH	0	0	1,500	1,500
6.7 Business of Art	0	1,000	1,000	1,000
6.8 CEBA	20,000	20,000	20,000	20,000
6.9 Community Sign	0	0	1,500	0
6.10 Western Legends	14,000	14,000	14,000	14,000
Total	70,313	61,217	69,500	61,000

Debt Service

KANAB CITY
FY 2013/2014 FINAL BUDGET

General Fund Expenditures

	PY Actual 2010/11	PY Actual 2011/12	CY Estiamte 2012/13	Final Budget 2013/14
7.1 Principal and Interest	0	0	0	0
Total	0	0	0	0
Transfers and Other Uses				
8.1 Transfer to Debt Service Fund	65,431	65,431	113,105	125,995
8.2 Transfer to Recreation Fund	0	122,300	64,800	64,800
9.2 Transfer to Cap. Improv. Fund	0	10,196	55,000	0
Total	65,431	197,927	232,905	190,795
Miscellaneous				
9.8 Budgeted Increase in Fnd Bal.	0	0	0	0
Total	0	0	0	0
TOTAL EXPENDITURES	3,602,734	3,387,249	2,942,708	2,648,795

KANAB CITY
FY 2013/2014 FINAL BUDGET

Special Revenue Fund - Recreation

	PY Actual 2010/11	PY Actual 2011/12	CY Estimate 2012/13	Final Budget 2013/14	
Revenues					
1.1	Property Tax - Recreation UCA 11-2-7	176,657	169,854	152,200	151,100
1.2	Interest	1,102	1,958	500	500
1.3	Donations	1,125	2,620	500	500
1.4	Fees	0	23,385	21,140	58,800
1.5	Grants	0	0	0	0
	Total	178,884	197,816	174,340	210,900
Other Sources					
2.1	Usage of Beginning Balance	0	0	51,984	48,425
2.2	Transfer From General Fund	0	122,300	64,800	64,800
	Total	0	122,300	116,784	113,225
TOTAL REVENUE AND OTHER SOURCES		178,884	320,116	291,124	324,125
Expenditures					
3.1	Capital Outlay	0	0	45,000	0
3.2	Pool Operations	0	78,299	49,948	130,000
3.3	Parks Maint	0	97,059	79,676	77,625
3.4	Rec Director	0	0	35,000	35,000
	Total	0	175,359	209,624	242,625
Other Uses					
4.1	Budgeted Increase in Fund Balance				
4.2	Debt Issuance	0	0	0	0
4.3	Transfer to Debt Service Fund	81,485	81,485	81,500	81,500
4.4		80,600	0	0	0
	Total	162,085	81,485	81,500	81,500
TOTAL EXPEND. AND OTHER USES		162,085	256,844	291,124	324,125
	Beginning Fund Balance	154,248	171,047	234,319	182,335
	Ending Fund Balance	171,047	234,319	182,335	133,910

**KANAB CITY
FY 2013/2014 FINAL BUDGET**

Debt Service

	PY Actual 2010/11	PY Actual 2011/12	CY Estimate 2012/13	Final Budget 2013/14	
Revenues					
1.2	Property Taxes	29,222	24,370	24,800	24,800
1.4	Interest	0	0	500	0
1.5	Transfers From General Fund	65,431	65,431	113,105	125,995
1.6	Transfers From Recreation Fund	81,485	81,485	81,500	81,500
1.7	Transfers From Capital Project Fund	0	20,000	20,000	20,000
	Total Revenue	176,138	191,286	239,905	252,295
2.1	Beginning Fund Balance	37,153	41,606	40,416	38,016
	Total Available for Appropriation	213,291	232,892	280,321	290,311
Expenditures					
3.2	Retirement of Bonds	102,835	126,217	170,305	190,605
3.3	Interest on Bonds	68,850	66,260	72,000	69,100
	Total Expenditures	171,685	192,476	242,305	259,705
4.1	ENDING FUND BALANCE	41,606	40,416	38,016	30,606

KANAB CITY
FY 2013/2014 FINAL BUDGET

Capital Projects - Impact Fees

	PY Actual 2010/11	PY Actual 2011/12	CY Estimate 2012/13	Final Budget 2013/14
Revenues				
1.1 Investment Earnings	246	317	0	0
Total Revenue	246	317	0	0
2.1 Beginning Fund Balance	71,303	69,549	7,941	7,941
Total Available for Appropriation	71,549	69,866	7,941	7,941
Expenditures				
3.1 Transfers	0	44,186	0	0
3.2 Capital Expend.	2,000	17,739	0	0
Total Expenditures	2,000	61,925	0	0

**KANAB CITY
FY 2013/2014 FINAL BUDGET**

Capital Projects - Bridge Replacement

	PY Actual 2010/11	PY Actual 2011/12	CY Estimate 2012/13	Final Budget 2013/14	
Revenues					
1.2	Investment Earnings	1,311	2,700	500	0
1.3	General Fund Transfer	0	0	0	0
1.4	CIB Bond/Loan	400,000	0	0	0
	Total Revenue	401,311	2,700	500	0
2.1	Beginning Fund Balance	191,983	478,580	337,454	37,954
	Total Available for Appropriation	593,294	481,280	337,954	37,954
Expenditures					
3.1	Capital Outlay	114,715	123,826	0	0
3.2	Transfer to Debt Service Fund	0	20,000	20,000	20,000
3.3	Transfer to General Fund	0	0	130,000	17,954
	Total Expenditures	114,715	143,826	150,000	37,954
4.1	Ending Fund Balance	478,580	337,454	187,954	0

**KANAB CITY
FY 2013/2014 FINAL BUDGET**

Capital Projects - Storm Drainage

		PY Actual 2010/11	PY Actual 2011/12	CY Estimate 2012/13	Final Budget 2013/14
Revenues					
1.2	Investment Earnings	0	0	0	0
1.3	Federal Grant	0	0	0	0
1.4	CIB Bond/Loan	0	0	325,000	0
1.5	General Fund Transfer	0	0	55,000	0
	Total Revenue	0	0	380,000	0
2.1	Beginning Fund Balance	0	0	0	0
	Total Available for Appropriation	0	0	380,000	0
Expenditures					
3.1	Capital Outlay	0	0	380,000	0
3.2	Transfer to Debt Service Fund	0	0	0	0
	Total Expenditures	0	0	380,000	0
4.1	Ending Fund Balance	0	0	0	0

**KANAB CITY
FY 2013/2014 FINAL BUDGET**

Capital Projects - Public Safety Fitness

	PY Actual 2010/11	PY Actual 2011/12	CY Estimate 2012/13	Final Budget 2013/14
Revenues				
1.2	0	0	0	250
1.4	0	30,851	0	0
Total Revenue	0	30,851	0	250
2.1	0	0	30,851	30,851
Total Available for Appropriation	0	30,851	30,851	31,101
Expenditures				
3.1	0	0	0	0
3.2	0	0	0	0
Total Expenditures	0	0	0	0
4.1	0	30,851	30,851	31,101

**KANAB CITY
FY 2013/2014 FINAL BUDGET**

Capital Projects - 650 S. Sidewalk

	PY Actual 2010/11	PY Actual 2011/12	CY Estimate 2012/13	Final Budget 2013/14	
Revenues					
1.2	Investment Earnings	0	55	0	100
1.3	General Fund Transfer	0	10,196	0	0
	Total Revenue	0	10,251	0	100
2.1	Beginning Fund Balance	0	0	10,251	10,251
	Total Available for Appropriation	0	10,251	10,251	10,351
Expenditures					
3.1	Capital Outlay	0	0	0	0
3.2	Transfer to Debt Service Fund	0	0	0	0
	Total Expenditures	0	0	0	0
4.1	Ending Fund Balance	0	10,251	10,251	10,351

**KANAB CITY
FY 2013/2014 FINAL BUDGET**

Water and Sewer Enterprise Fund

	PY Actual 2010/11	PY Actual 2011/12	CY Estimate 2012/13	Final Budget 2013/14	
Operating Revenue					
1.1	Charges for Service	1,086,540	1,121,116	1,088,400	1,093,400
1.2	Interest Earned	9,492	12,780	8,600	11,000
1.3	Other: other revenues	45,343	38,873	7,000	7,000
1.4	Other: Connection Fees	18,047	20,460	11,500	14,500
	Total Operating Revenue	1,159,422	1,193,230	1,115,500	1,125,900
Operating Expenses					
2.1	Personnel Services	524,224	543,681	496,133	520,771
2.2	Contractual Services	15,813	16,446	18,000	16,000
2.3	Materials and Supplies	51,925	52,088	56,600	58,100
2.4	Depreciation	253,915	259,321	250,000	260,000
2.5	Distribution System	86,010	96,057	81,500	95,000
2.6	Insurance	13,014	11,534	13,000	13,000
2.7	Utilities	60,291	61,689	62,500	63,000
	Total Operating Expense	1,005,193	1,040,816	977,733	1,025,871
Non-Operating Revenue (Expense) and Transfers					
3.2	Interest Expense	(11,812)	(12,525)	(15,000)	(11,000)
3.3	Capital Contributions from Outside	37,007	94,145	0	0
3.4	Impact Fees Collected	0	0	0	0
3.10	Operating Transfer to General Fund	0	0	0	0
	Net Income (Loss)	179,423	234,033	122,767	89,029
Cash Operating Needs					
4.1	Net Income (Loss)	179,423	234,033	122,767	89,029
4.2		253,915	259,321	250,000	260,000
4.3	Plus: Change in Inventory	13,945	0	15,000	15,000
4.4	Plus: Change in account payable/liabilities	(7,124)	60,580	20,000	2,000
4.6	Less: Major Capital Improvements and Outlay	68,365	56,548	300,000	300,000
4.7	Less: Bond Principal	76,000	122,000	124,000	124,000
4.8	Less: Change in receivables	31,293	(29,340)	15,000	15,000
	Total Cash Provided (required)	264,501	404,726	(31,233)	(72,971)
Source of Cash Required					
5.1	Cash Balance at Beginning of Year	2,250,976	2,499,421	2,904,147	2,872,914
	Total	2,250,976	2,499,421	2,904,147	2,872,914

**KANAB CITY
FY 2013/2014 FINAL BUDGET**

Perpetual Care Fund

	PY Actual 2010/11	PY Actual 2011/12	CY Estimate 2012/13	Final Budget 2013/14	
Revenues					
1.1	Perpetual Care Payments	8,651	7,400	8,000	8000
1.2	Interest	1,042	1,470	1,000	1000
	Total Revenue	9,693	8,870	9,000	9,000
2.1	Beginning Fund Balance	254,198	263,641	271,469	279,469
Expenditures					
3.1	Transfer to GF	0	1,042	1,000	1000
3.2	Cemetery Expenditure	250	0	0	0
	Total Expenditures	250	1,042	1,000	1,000
4.1	Ending Fund Balance	263,641	271,469	279,469	287,469