

NOT APPROVED

ESCALANTE CITY
Budgeting Worksheet
10 General - 07/01/2020 to 06/30/2021
100.00% of the fiscal year has expired

DRAFT

| | 2018 Actual | 2019 Actual | 2020 Actual | 2020 Budget | 2021 Actual | Original Budget | Revised Budget | Worksheet Notes |
|---|----------------|------------------|------------------|------------------|----------------|--------------------|-------------------|--------------------|
| Change In Net Position | | | | | | | | |
| Revenue: | | | | | | | | |
| Taxes | | | | | | | | |
| 3110 CURRENT YEAR PROPERTY TAXES | 110,359 | 114,696 | 122,461 | 123,000 | 0 | 122,000 | 0 | |
| 3120 RESORT TAX | 133,327 | 135,036 | 136,812 | 140,000 | 0 | 85,000 | 0 | |
| 3130 SALES AND USE TAXES | 147,939 | 152,787 | 151,271 | 155,000 | 0 | 90,000 | 0 | |
| 3140 FRANCHISE TAXES | 38,180 | 40,017 | 37,916 | 40,000 | 0 | 30,000 | 0 | |
| 3150 INNKEEPER TAX | 33,981 | 36,761 | 33,850 | 35,000 | 0 | 25,000 | 0 | |
| 3160 FEE IN LIEU | 15,971 | 13,931 | 15,724 | 15,000 | 0 | 15,000 | 0 | |
| 3180 RECREATION TAX | 12,273 | 12,426 | 11,519 | 12,400 | 0 | 12,400 | 0 | |
| Total Taxes | 492,030 | 505,654 | 509,553 | 520,400 | 0 | 379,400 | 0 | |
| Licenses and permits | | | | | | | | |
| 3210 BUSINESS LICENSES | 4,580 | 4,456 | 4,253 | 4,300 | 0 | 4,500 | 0 | |
| 3220 BEER LICENSE | 960 | 960 | 960 | 960 | 0 | 960 | 0 | |
| 3225 ANIMAL LICENSES | 245 | 235 | 235 | 235 | 0 | 300 | 0 | |
| Total Licenses and permits | 5,785 | 5,651 | 5,448 | 5,495 | 0 | 5,760 | 0 | |
| Intergovernmental revenue | | | | | | | | |
| 3301 FIRE DEPT ALLOTMENTS | 10,461 | 10,453 | 10,537 | 10,400 | 0 | 10,500 | 0 | |
| 3310 STATE GRANT | 115,818 | 754,190 | 344,000 | 344,000 | 0 | 0 | 0 | |
| 3320 LOCAL GRANT | 0 | 2,168 | 113,000 | 113,000 | 0 | 13,000 | 0 | |
| 3345 AIRPORT GRANT | 90,222 | 482,829 | 0 | 0 | 0 | 562,898 | 0 | |
| 3346 Federal Grants | 0 | 0 | 200,000 | 200,000 | 0 | 0 | 0 | |
| 3356 CLASS "C" ROAD FUND ALLOTMENT | 84,419 | 87,164 | 92,539 | 100,000 | 0 | 75,000 | 0 | |
| 3382 MOHR CHRISTENSEN CITY PARK | 1,000 | 700 | 0 | 0 | 0 | 0 | 0 | |
| Total Intergovernmental revenue | 301,920 | 1,337,504 | 760,076 | 767,400 | 0 | 661,398 | 0 | |
| Charges for services | | | | | | | | |
| 3386 FIRE DONATION | 75 | 2,793 | 25,396 | 25,000 | 0 | 0 | 0 | |
| Total Charges for services | 75 | 2,793 | 25,396 | 25,000 | 0 | 0 | 0 | |
| Interest | | | | | | | | |
| 3610 INTEREST EARNINGS - GENERAL | 24,604 | 45,208 | 36,897 | 35,000 | 0 | 30,000 | 0 | |
| Total Interest | 24,604 | 45,208 | 36,897 | 35,000 | 0 | 30,000 | 0 | |
| Miscellaneous revenue | | | | | | | | |
| 3385 MARATHON / ESCALANTE RIDING CLUB | 0 | 6,000 | 0 | 0 | 0 | 0 | 0 | |
| 3620 RENTALS & AIRPORT | 9,927 | 11,640 | 9,421 | 10,000 | 0 | 10,000 | 0 | |
| 3650 LOAN PROCEEDS | 0 | 685,000 | 0 | 0 | 0 | 0 | 0 | |
| 3690 SUNDRY REVENUES | 7,225 | 4,883 | 55,344 | 55,000 | 0 | 5,000 | 0 | |
| Total Miscellaneous revenue | 17,152 | 707,523 | 64,765 | 65,000 | 0 | 15,000 | 0 | |
| Contributions and transfers | | | | | | | | |
| 3802.7 CONTRIBUTION, PRIVATE - CULTURE & RECR | 0 | 0 | 17,036 | 17,036 | 0 | 0 | 0 | |
| Total Contributions and transfers | 0 | 0 | 17,036 | 17,036 | 0 | 0 | 0 | |
| Total Revenue: | 841,566 | 2,604,333 | 1,419,171 | 1,435,331 | 0 | 1,091,558 | 0 | |
| Expenditures: | | | | | | | | |
| General government | | | | | | | | |
| Council | | | | | | | | |

NOT APPROVED

ESCALANTE CITY
Budgeting Worksheet
10 General - 07/01/2020 to 06/30/2021
100.00% of the fiscal year has expired

DRAFT

| | 2018 Actual | 2019 Actual | 2020 Actual | 2020 Budget | 2021 Actual | Original Budget | Revised Budget | Worksheet Notes |
|---|----------------|------------------|----------------|----------------|----------------|--------------------|-------------------|--------------------|
| 41110 SALARIES - MAYOR AND COUNCIL | 8,100 | 8,100 | 9,375 | 12,000 | 0 | 12,000 | 0 | |
| 41130 EMPLOYEE BENEFITS | 604 | 639 | 736 | 1,000 | 0 | 1,000 | 0 | |
| 41230 TRAVEL | 2,500 | 2,349 | 4,076 | 4,100 | 0 | 4,000 | 0 | |
| Total Council | 11,204 | 11,088 | 14,187 | 17,100 | 0 | 17,000 | 0 | |
| Administrative | | | | | | | | |
| 43110 SALARIES AND WAGES | 29,521 | 34,925 | 33,974 | 41,000 | 0 | 41,000 | 0 | |
| 43130 EMPLOYEE BENEFITS | 7,906 | 6,618 | 6,319 | 12,000 | 0 | 10,000 | 0 | |
| 43210 BOOKS/SUBSCRIPTIONS/MEMBERSHIP | 1,098 | 1,727 | 1,704 | 1,500 | 0 | 1,200 | 0 | |
| 43220 PUBLIC NOTICES | 2,973 | 525 | 650 | 800 | 0 | 500 | 0 | |
| 43230 TRAVEL | 5,990 | 6,017 | 4,192 | 5,000 | 0 | 5,500 | 0 | |
| 43240 OFFICE SUPPLIES AND EXPENSE | 13,171 | 7,262 | 8,152 | 12,000 | 0 | 6,000 | 0 | |
| 43250 EQUIP/SUPPLIES/& MAINTENANCE | 13,992 | 11,900 | 5,777 | 15,000 | 0 | 10,000 | 0 | |
| 43260 BLDGS/GROUNDS/SUPPLIES/MAINT. | 25,078 | 33,317 | 56,733 | 60,000 | 0 | 20,000 | 0 | |
| 43270 UTILITIES | 14,767 | 21,991 | 25,299 | 28,000 | 0 | 27,000 | 0 | |
| 43280 TELEPHONE | 4,382 | 3,848 | 3,871 | 4,300 | 0 | 4,300 | 0 | |
| 43310 LEGAL SERVICES | 20,735 | 89,011 | 45,013 | 50,000 | 0 | 10,000 | 0 | |
| 43320 AUDIT | 5,100 | 5,287 | 5,387 | 5,387 | 0 | 5,500 | 0 | |
| 43360 AIRPORT | 126,768 | 15,741 | 19,922 | 30,000 | 0 | 30,000 | 0 | |
| 43480 SPECIAL DEPT/BLDG INSPECTOR | 2,250 | 2,210 | 2,150 | 2,150 | 0 | 2,200 | 0 | |
| 43510 INSURANCE AND SURETY BONDS | 21,631 | 20,326 | 24,034 | 25,000 | 0 | 25,000 | 0 | |
| 43610 MISCELLANEOUS SUPPLIES | 1,139 | 1,130 | 837 | 1,200 | 0 | 1,200 | 0 | |
| 43620 MISCELLANEOUS SERVICES & ECON | 8,029 | 7,068 | 1,383 | 5,000 | 0 | 2,000 | 0 | |
| 43630 COMMUNITY EVENTS | 0 | 0 | 3,650 | 5,000 | 0 | 2,000 | 0 | |
| 43760 SOFTWARE & INFORMATION TECHNOLOGY | 7,520 | 6,068 | 9,697 | 12,000 | 0 | 10,000 | 0 | |
| 43805 2018 MULTI-PURPOSE BUILDING | 0 | 0 | 23,000 | 23,000 | 0 | 23,000 | 0 | |
| 43850 INTEREST EXPENSE | 0 | 0 | 2,100 | 2,100 | 0 | 2,100 | 0 | |
| 43974 CAPITAL OUTLAY | 107,586 | 1,950,505 | 0 | 0 | 0 | 542,898 | 0 | |
| Total Administrative | 419,636 | 2,225,476 | 283,844 | 340,437 | 0 | 781,398 | 0 | |
| Total General government | 430,840 | 2,236,564 | 298,031 | 357,537 | 0 | 798,398 | 0 | |
| Public safety | | | | | | | | |
| Police | | | | | | | | |
| 54460 POLICE CONTRACT | 55,000 | 55,000 | 27,500 | 55,000 | 0 | 55,000 | 0 | |
| 57650 EMT'S | 1,500 | 1,500 | 1,500 | 1,500 | 0 | 1,500 | 0 | |
| Total Police | 56,500 | 56,500 | 29,000 | 56,500 | 0 | 56,500 | 0 | |
| Fire | | | | | | | | |
| 57250 EQUIPMENT/SUPPLIES/MAINTENANCE | 8,260 | 9,906 | 36,057 | 55,000 | 0 | 7,259 | 0 | |
| 57270 UTILITIES | 8,675 | 9,433 | 7,308 | 8,000 | 0 | 8,000 | 0 | |
| 57280 TELEPHONE | 1,842 | 1,778 | 1,926 | 2,000 | 0 | 2,000 | 0 | |
| 57470 MBA Lease Expense | 6,625 | 6,500 | 6,375 | 6,375 | 0 | 6,500 | 0 | |
| 57610 MISCELLANEOUS SUPPLIES | 3,529 | 7,500 | 11,000 | 11,000 | 0 | 0 | 0 | |
| 57740 CAPITAL OUTLAY - EQUIPMENT | 0 | 0 | 652,190 | 652,190 | 0 | 0 | 0 | |
| Total Fire | 28,931 | 35,117 | 714,856 | 734,565 | 0 | 23,759 | 0 | |
| Total Public safety | 85,431 | 91,617 | 743,856 | 791,065 | 0 | 80,259 | 0 | |
| Highways and public improvements | | | | | | | | |

NOT APPROVED

ESCALANTE CITY
Budgeting Worksheet
10 General - 07/01/2020 to 06/30/2021
100.00% of the fiscal year has expired

DRAFT

| | 2018 Actual | 2019 Actual | 2020 Actual | 2020 Budget | 2021 Actual | Original Budget | Revised Budget | Worksheet Notes |
|---|----------------|------------------|------------------|------------------|----------------|--------------------|-------------------|--------------------|
| Highways | | | | | | | | |
| 60110 SALARIES AND WAGES | 37,793 | 43,390 | 36,865 | 46,000 | 0 | 46,000 | 0 | |
| 60130 EMPLOYEE BENEFITS | 15,485 | 12,096 | 10,561 | 16,000 | 0 | 16,000 | 0 | |
| 60250 EQUIPMENT/SUPPLIES/MAINTENANCE | 22,632 | 21,917 | 30,422 | 40,000 | 0 | 15,000 | 0 | |
| 60270 UTILITIES | 30,450 | 31,635 | 31,314 | 34,000 | 0 | 33,000 | 0 | |
| 60275 DRAINAGE | 1,991 | 4,995 | 0 | 0 | 0 | 0 | 0 | |
| 60730 CLASS "C" ROADS | 48,401 | 48,401 | 48,401 | 48,401 | 0 | 48,401 | 0 | |
| 60740 CAPITAL OUTLAY | 22,368 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 70260 CHRISTMAS LIGHTS | 5,713 | 3,748 | 695 | 1,000 | 0 | 0 | 0 | |
| Total Highways | 184,833 | 166,182 | 158,258 | 185,401 | 0 | 158,401 | 0 | |
| Total Highways and public improvements | 184,833 | 166,182 | 158,258 | 185,401 | 0 | 158,401 | 0 | |
| Parks, recreation, and public property | | | | | | | | |
| Parks | | | | | | | | |
| 70110 SALARIES AND WAGES | 15,438 | 18,309 | 23,995 | 29,000 | 0 | 29,000 | 0 | |
| 70130 EMPLOYEE BENEFITS | 6,167 | 5,220 | 6,218 | 8,000 | 0 | 8,000 | 0 | |
| 70250 EQUIPMENT/SUPPLIES/MAINTENANCE | 2,462 | 1,097 | 3,227 | 4,000 | 0 | 1,000 | 0 | |
| 70270 UTILITIES | 15,797 | 15,392 | 14,921 | 16,000 | 0 | 16,000 | 0 | |
| 70280 MARATHON / ESCALANTE RIDING CLUB | 0 | 6,000 | 0 | 0 | 0 | 0 | 0 | |
| 70500 PARK | 2,000 | 773 | 1,952 | 2,000 | 0 | 500 | 0 | |
| Total Parks | 41,864 | 46,791 | 50,313 | 59,000 | 0 | 54,500 | 0 | |
| Total Parks, recreation, and public property | 41,864 | 46,791 | 50,313 | 59,000 | 0 | 54,500 | 0 | |
| Transfers | | | | | | | | |
| 7890 Budgeted Increase in Fund Balance | 0 | 0 | 0 | 42,328 | 0 | 0 | 0 | |
| Total Transfers | 0 | 0 | 0 | 42,328 | 0 | 0 | 0 | |
| Total Expenditures: | 742,968 | 2,541,154 | 1,250,458 | 1,435,331 | 0 | 1,091,558 | 0 | |
| Total Change In Net Position | 98,598 | 63,179 | 168,713 | 0 | 0 | 0 | 0 | |

NOT APPROVED

ESCALANTE CITY
Budgeting Worksheet
21 Municipal Building Authority - 07/01/2020 to 06/30/2021
100.00% of the fiscal year has expired

DRAFT

| | <u>2018 Actual</u> | <u>2019 Actual</u> | <u>2020 Actual</u> | <u>2020 Budget</u> | <u>2021 Actual</u> | <u>Original Budget</u> | <u>Revised Budget</u> | <u>Worksheet Notes</u> |
|--|------------------------|------------------------|------------------------|------------------------|------------------------|----------------------------|---------------------------|----------------------------|
| Change In Net Position | | | | | | | | |
| Revenue: | | | | | | | | |
| Miscellaneous revenue | | | | | | | | |
| 3620 Lease revenues | 29,959 | 29,834 | 29,709 | 29,709 | 0 | 29,584 | 0 | |
| Total Miscellaneous revenue | <u>29,959</u> | <u>29,834</u> | <u>29,709</u> | <u>29,709</u> | <u>0</u> | <u>29,584</u> | <u>0</u> | |
| Total Revenue: | <u>29,959</u> | <u>29,834</u> | <u>29,709</u> | <u>29,709</u> | <u>0</u> | <u>29,584</u> | <u>0</u> | |
| Expenditures: | | | | | | | | |
| Debt service | | | | | | | | |
| 4700.810 MBA Debt Service Principal | 18,000 | 18,000 | 18,000 | 18,000 | 0 | 19,000 | 0 | |
| 4700.820 MBA Debt Service Interest | 8,360 | 8,040 | 7,720 | 7,720 | 0 | 7,400 | 0 | |
| Total Debt service | <u>26,360</u> | <u>26,040</u> | <u>25,720</u> | <u>25,720</u> | <u>0</u> | <u>26,400</u> | <u>0</u> | |
| Transfers | | | | | | | | |
| 4980 Budgeted Increase in Fund Balance | 0 | 0 | 0 | 3,989 | 0 | 3,184 | 0 | |
| Total Transfers | <u>0</u> | <u>0</u> | <u>0</u> | <u>3,989</u> | <u>0</u> | <u>3,184</u> | <u>0</u> | |
| Total Expenditures: | <u>26,360</u> | <u>26,040</u> | <u>25,720</u> | <u>29,709</u> | <u>0</u> | <u>29,584</u> | <u>0</u> | |
| Total Change In Net Position | <u>3,599</u> | <u>3,794</u> | <u>3,989</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | |

NOT APPROVED

ESCALANTE CITY
Budgeting Worksheet
51 Water - 07/01/2020 to 06/30/2021
100.00% of the fiscal year has expired

DRAFT

| | 2018 Actual | 2019 Actual | 2020 Actual | 2020 Budget | 2021 Actual | Original Budget | Revised Budget | Worksheet Notes |
|--------------------------------------|----------------|-----------------|-----------------|-----------------|----------------|--------------------|-------------------|--------------------|
| Income or Expense | | | | | | | | |
| Income From Operations: | | | | | | | | |
| Operating income | | | | | | | | |
| 3710 WATER SALES | 382,367 | 395,675 | 358,404 | 380,000 | 0 | 370,000 | 0 | |
| 3720 CONNECTION FEES | 4,500 | 8,000 | 0 | 0 | 0 | 0 | 0 | |
| 3885 PENALTIES | 2,715 | 5,750 | 5,465 | 5,600 | 0 | 5,000 | 0 | |
| Total Operating income | 389,582 | 409,425 | 363,869 | 385,600 | 0 | 375,000 | 0 | |
| Operating expense | | | | | | | | |
| 40110 SALARIES AND WAGES | 56,800 | 61,251 | 61,778 | 68,000 | 0 | 68,000 | 0 | |
| 40130 EMPLOYEE BENEFITS | 23,696 | 18,063 | 18,150 | 21,000 | 0 | 21,000 | 0 | |
| 40210 BOOKS/SUBSCRIPTIONS/MEMBERSHIP | 100 | 100 | 100 | 100 | 0 | 100 | 0 | |
| 40230 TRAVEL | 1,806 | 3,000 | 1,894 | 1,894 | 0 | 3,000 | 0 | |
| 40250 EQUIPMENT/SUPPLIES/MAINTENANCE | 37,530 | 29,380 | 27,969 | 40,000 | 0 | 40,000 | 0 | |
| 40270 UTILITIES | 1,359 | 3,362 | 2,691 | 2,800 | 0 | 3,000 | 0 | |
| 40280 TELEPHONE | 0 | 21 | 0 | 0 | 0 | 0 | 0 | |
| 40310 PROFESSIONAL/TECHNICAL SERVICE | 0 | 0 | 23,613 | 23,613 | 0 | 14,387 | 0 | |
| 40330 EDUCATION AND TRAINING | 693 | 1,000 | 200 | 200 | 0 | 1,000 | 0 | |
| 40650 DEPRECIATION | 176,014 | 164,709 | 123,531 | 163,265 | 0 | 164,708 | 0 | |
| Total Operating expense | 297,998 | 280,886 | 259,926 | 320,872 | 0 | 315,195 | 0 | |
| Total Income From Operations: | 91,584 | 128,539 | 103,943 | 64,728 | 0 | 59,805 | 0 | |
| Non-Operating Items: | | | | | | | | |
| Non-operating income | | | | | | | | |
| 3810 INTEREST EARNINGS | 901 | 1,056 | 649 | 1,000 | 0 | 800 | 0 | |
| 3840 IMPACT FEES - WATER | 7,500 | 12,500 | 0 | 0 | 0 | 0 | 0 | |
| 3896 GRANT-WATER PROJECT | 54,642 | 636 | 19,968 | 19,968 | 0 | 18,032 | 0 | |
| 40900 Benefit Expense (GASB 68) | 10,360 | 9,754 | 0 | 0 | 0 | 0 | 0 | |
| Total Non-operating income | 73,403 | 23,946 | 20,617 | 20,968 | 0 | 18,832 | 0 | |
| Non-operating expense | | | | | | | | |
| 40820 DEBT SERVICE - INTEREST | 63,902 | 61,693 | 58,478 | 58,478 | 0 | 55,719 | 0 | |
| 40901 Pension Expense (GASB 68) | 6,426 | 8,463 | 0 | 0 | 0 | 0 | 0 | |
| Total Non-operating expense | 70,328 | 70,156 | 58,478 | 58,478 | 0 | 55,719 | 0 | |
| Total Non-Operating Items: | 3,075 | (46,210) | (37,861) | (37,510) | 0 | (36,887) | 0 | |
| Total Income or Expense | 94,659 | 82,329 | 66,082 | 27,218 | 0 | 22,918 | 0 | |

NOT APPROVED

ESCALANTE CITY
Budgeting Worksheet
52 Sewer - 07/01/2020 to 06/30/2021
100.00% of the fiscal year has expired

DRAFT

| | 2018 Actual | 2019 Actual | 2020 Actual | 2020 Budget | 2021 Actual | Original Budget | Revised Budget | Worksheet Notes |
|--------------------------------------|----------------|----------------|----------------|----------------|----------------|--------------------|-------------------|--------------------|
| Income or Expense | | | | | | | | |
| Income From Operations: | | | | | | | | |
| Operating income | | | | | | | | |
| 3710 SEWER SERVICES | 167,065 | 171,717 | 156,604 | 172,000 | 0 | 172,000 | 0 | |
| 3720 CONNECTION FEES | 1,000 | 2,000 | 0 | 0 | 0 | 0 | 0 | |
| Total Operating income | 168,065 | 173,717 | 156,604 | 172,000 | 0 | 172,000 | 0 | |
| Operating expense | | | | | | | | |
| 40110 SALARIES AND WAGES | 60,595 | 61,229 | 65,640 | 68,000 | 0 | 68,000 | 0 | |
| 40130 EMPLOYEE BENEFITS | 25,077 | 18,129 | 19,015 | 21,000 | 0 | 21,000 | 0 | |
| 40230 TRAVEL, EDUCATION AND TRAINING | 2,891 | 2,777 | 2,350 | 2,350 | 0 | 2,500 | 0 | |
| 40250 EQUIPMENT/SUPPLIES/MAINTENANCE | 10,160 | 21,175 | 19,247 | 20,000 | 0 | 20,000 | 0 | |
| 40270 UTILITIES | 1,606 | 1,256 | 1,171 | 1,500 | 0 | 1,500 | 0 | |
| 40650 DEPRECIATION | 58,825 | 58,825 | 44,119 | 58,825 | 0 | 58,825 | 0 | |
| Total Operating expense | 159,154 | 163,391 | 151,542 | 171,675 | 0 | 171,825 | 0 | |
| Total Income From Operations: | 8,911 | 10,326 | 5,062 | 325 | 0 | 175 | 0 | |
| Non-Operating Items: | | | | | | | | |
| Non-operating income | | | | | | | | |
| 3810 INTEREST EARNINGS | 314 | 536 | 2,553 | 2,529 | 0 | 2,417 | 0 | |
| 3840 IMPACT FEES - SEWER | 2,000 | 4,000 | 0 | 0 | 0 | 0 | 0 | |
| 40900 Benefit Expense (GASB 68) | 11,223 | 9,753 | 0 | 0 | 0 | 0 | 0 | |
| Total Non-operating income | 13,537 | 14,289 | 2,553 | 2,529 | 0 | 2,417 | 0 | |
| Non-operating expense | | | | | | | | |
| 40810 INTEREST EXPENSE | 1,713 | 1,340 | 680 | 680 | 0 | 0 | 0 | |
| 40901 Pension Expense (GASB 68) | 6,962 | 8,462 | 0 | 0 | 0 | 0 | 0 | |
| Total Non-operating expense | 8,675 | 9,802 | 680 | 680 | 0 | 0 | 0 | |
| Total Non-Operating Items: | 4,862 | 4,487 | 1,873 | 1,849 | 0 | 2,417 | 0 | |
| Total Income or Expense | 13,773 | 14,813 | 6,935 | 2,174 | 0 | 2,592 | 0 | |