

Adopted Budget Form for: Cities, Towns & Counties	Name	Kanab City
	Fiscal Year Ended	June 30 2015

Basic Form Instructions

1. As required by Utah statutes, budget forms submitted must present a balanced budget, meaning budgeted expenditures must equal budgeted revenues.
2. If prior year surplus amounts are to be appropriated in this budget, the amount is to be presented as a source of revenue in the budget. Also, any budgeted increase in a fund balance must be presented as an expenditure within the appropriate budget.
3. **A copy of the final budget should be sent to the State Auditor's Office within 30 days of adoption.**
4. Please report amounts rounded to the nearest dollar.
5. Some items may not apply to your entity.
6. If you have questions about the form, call Patricia Nelson at (801) 538-1334 or 1-800-622-1243, or send an email to patricianelson@utah.gov.
7. **Send completed budgets electronically to sao@utah.gov or mail a printed form to:**
 Office of the Utah State Auditor
 Utah State Capitol Complex
 East Office Building Suite E310
 PO Box 142310
 Salt Lake City, UT 84114

Definitions: *Current Budget Year:* The budget year in which a local government is currently operating. *Ensuing Budget Year:* The next upcoming budget year, also known as the "incoming" budget year

Part I General Fund Revenues

Source of Revenue (a)	Prior Year Actual Revenue (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
Taxes			
General Property Taxes - Current	188162	196547	195000
Prior Years' Taxes - Delinquent	49072	78891	22000
General Sales and Use Taxes	1469055	1436401	1543500
Franchise Taxes	1677	1657	2000
Transient Room Tax	115590	108154	112000
Re-appraisals			
Assessing and Collecting - State-wide Levy			
Assessing and Collecting - County Levy			
Fee-in-Lieu of Property Taxes	36455	36978	33000
Penalties and Interest on Delinquent Taxes			
Other (specify):			
Licenses and Permits			
Business Licenses and Permits	46224	47735	42500
Non-business Licenses and Permits			
Building, Structures, and Equipment			
Marriage Licenses			
Motor Vehicle Operation			
Cemetery - Burial Permits			
Animal Licenses	12397	12092	11500
Other (specify):			

CONTINUE PART I ON PAGE 2

Name Kanab City		Fiscal Year Ended		June 30 2015
Part I General Fund Revenue - Continued				
Source of Revenue (a)		Prior Year Actual Revenue (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
Charges for Services				
General Government		92294	1854	1700
Court Costs, Fees, and Charges (Clerk)				
Recording of Legal Documents (Recorder)				
Zoning and Subdivision Fees		4238	2140	3000
Sale of Maps and Publications				
Auditor's Fees				
Surveyor's Fees				
Treasurer's Fees				
Public Safety		29284	5840	13200
Special Police Services				
Special Protective Services				
Corrective Fees (Jail)				
Streets and Public Improvements				
Street, Sidewalk, and Curb Repairs				
Parking Meter Revenue				
Street Lighting Charges				
Sanitation		8312	6877	7400
Sewer Charges				
Street Sanitation Charges				
Refuse Collection Charges				
Sale of Waste and Sludge				
Weed Removal and Cleaning Charges				
Health				
Parks and Public Property		3447	3000	3000
Cemeteries		14685	12155	11100
Miscellaneous Services				
Other (specify):				
Fines and Forfeitures				
Fines		67713	21597	250
Forfeitures				
Other (specify):				

CONTINUE PART I ON PAGE 3

Name Kanab City		Fiscal Year Ended		June 30 2015
Part I General Fund Revenue - Continued				
Source of Revenue (a)		Prior Year Actual Revenue (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
Intergovernmental Revenue				
Federal Grants		122802	1286	521535
General Government				
Public Safety				
Highways and Streets				
Health				
Cultural - Recreation				
Federal Payments in Lieu of Taxes				
State Grants		80411	120051	32960
State Shared Revenue				
Class "C" Road Fund Allotment		225790	180426	215000
Liquor Fund Allotment		11845	12177	12000
Grants from Local Units				
Other (specify): Aviation Fuel Tax		779	177	500
Miscellaneous Revenue				
Interest Earnings		9693	6353	8000
Rents and Concessions		12281	9855	12000
Sale of Fixed Assets - Compensation for Loss				
Sale of Materials and Supplies		145644	130926	200
Sales of Bonds				
Other Financing - Capital Lease Obligations				
Other (specify): Sundry Revenue		2423	13282	11000
Contributions and Transfers				
Transfer From: Other Funds		177728	17954	0
Transfer From: Cemetery Fund		1000	1000	1000
Transfer From:				
Transfer From:				
Transfer From:				
Loan From:				
Loan From:				
Contribution from Private Sources		11004	14314	500
Beg. Class "C" Road Fund Bal. to be Appropri.				
Beg. Fund Balance to appropriate		102679	0	0
Beg. General Fund Bal. to be Appropriated				
TOTAL REVENUES		3042684	2479719	2815845

CONTINUE ON PAGE 4 WITH PART II

Name Kanab City		Fiscal Year Ended		June 30 2015
Part II General Fund Expenditures				
Expenditure (a)		Prior Year Actual Exp. (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
General Government				
Administrative/Legislative		148690	121459	128483
Commission or Council		19613	21589	20500
Legislative Committees and Special Bodies				
Ordinances and Proceedings				
Judicial				
City and Precinct Courts		161428	89182	69200
Juvenile Court				
District and Circuit Courts				
Law Library				
Executive and Central Staff Agencies				
Executive				
Boards and Commissions				
Central Purchasing				
Personnel				
Budgeting				
Data Processing				
Microfilming				
Administrative Agencies				
Auditor		21698	21791	22000
Clerk				
Treasurer				
Recorder				
Attorney		135417	165941	150000
Surveyor				
Assessor				
Non-Departmental		10028	13891	14200
General Governmental Buildings		7778	14211	11000
Elections		1191	2159	1000
Planning and Zoning		27172	19689	52395
Education and Community Promotion				
Other Professional Services				
Other (specify):				

CONTINUE PART II ON PAGE 5

Name Kanab City		Fiscal Year Ended		June 30 2015
Part II General Fund Expenditures - Continued				
Expenditure (a)		Prior Year Actual Exp. (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
Public Safety				
	Police Department	736044	564137	700975
	Fire Department	190761	113483	166448
	Corrections (Jail)			
	Protective Inspections	92160	30945	17950
	Other Protective			
	Agricultural Inspection			
	Animal Control and Regulation	46878	40009	6000
	Flood Control			
	Emergency Services (Civil Defense)			
	Other (specify):			
Public Health				
	Health Services			
	Infirmaries			
	Other (specify):			
Highway and Public Improvements				
	Highways	99887	72698	102074
	Class "C" Road Program	201124	173258	203000
	Sanitation			
	Sewage Collections and Disposal			
	Shop and Garage			
	Construction			
	Repair and Maintenance			
	Other (specify):			
Parks, Rec., and Public Property				
	Park and Park Areas	19531	12601	145517
	Park Lighting			
	Recreation and Culture	17073	9174	4300
	Libraries	131270	110420	129412
	Cemeteries	43209	13841	0
	Other (specify):Heritage house,Pool,Airport	330197	415697	669055
CONTINUE PART II ON PAGE 6				

Name Kanab City		Fiscal Year Ended		June 30 2015
Part II General Fund Expenditures - Continued				
Expenditure (a)	Prior Year Actual Exp. (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)	
Community and Economic Development				
Community Planning				
Community Development	17073	15817	19000	
Urban Redevelopment and Housing				
Economic Development and Assistance	11226	6707	8000	
Economic Opportunity	25063	25000	35000	
Other (specify):				
Debt Service				
Principal and Interest				
Other (specify):				
Transfers and Other Uses				
Transfer To:Debt Service Fund	65500	125995	95500	
Transfer To:Rec Fund	64800	64800	0	
Transfer To:Capital Improvement Fund	151102	0	0	
Loan To:				
Loan To:				
Loan To:				
Use of Restricted/Reserved Fund Balance				
Class "C" Road Funds				
Miscellaneous				
Judgments and Losses				
FEMA Reimbursement of Flood Costs				
Other Flood Costs				
Other (specify):				
Budgeted Increase in Fund Balance	0	0	0	
		0		
TOTAL EXPENDITURES	2775913	2264494	2771009	

CONTINUE ON PAGE 7 FOR PART III

Name Kanab City	Fiscal Year Ended	June 30 2015
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Part IV Debt Service Fund

Description (a)	Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
Revenues			
Bond Issues (Except Enterprise)			
Property Taxes	25066	24800	0
Fee-in-Lieu of Property Taxes			
Interest Income			
Transfer From:General Fund	65500	125995	95500
Transfer form Rec Fund	81500	81500	81625
Transfer from Capital Project	20000	20000	0
TOTAL REVENUE	192066	252295	177125

Beginning Fund Balance	40417	41253	54518
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TOTAL AVAILABLE FOR APPROPRIATION	232483	293548	231643
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Expenditures			
Debt Service			
Retirement of bonds	130450	179352	131000
Interest on bonds	60779	59478	46000
Agent's Fees			
Other:			
TOTAL EXPENDITURES	191229	238830	177000

Ending Fund Balance	41254	54718	54643
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Name	Kanab City	Fiscal Year Ended	June 30 2015
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Part V	Capital Projects Fund
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Nature of the Fund:	
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Description (a)	Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
Revenues			
Transfers from General Fund			
Interest Income			
Other Additions			
Transfer from Rec Fund		26143	
TOTAL REVENUE	0	26143	0

Beginning Fund Balance	49301	49301	75444
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TOTAL AVAILABLE FOR APPROPRIATION	49301	75444	75444
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Expenditures	Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
TOTAL EXPENDITURES	0	0	0

Ending Fund Balance	49301	75444	75444
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INSTRUCTIONS:

- The enterprise budget form is an accrual basis budget. While we acknowledge that a cash flow analysis is critical to the effective operation of any organization, it is more important to know whether the enterprise is operating at a profit or loss on current year revenues and expenses in a fiscal year period. Since enterprise funds are required to follow the same accounting principles for determining profit or loss that a private company is, it must be recognized that certain items such as bond proceeds are not revenues even though they provide cash, and items such as construction and major improvements of systems and debt repayment are not expenses even though they use cash. Accordingly, it would be helpful for the town to use the cash reconciliation section provided at the bottom of the form for cash flow analysis. Net income (loss) should not reflect retained earnings.

- A separate budget should be submitted for each enterprise function, such as water and electric. A combined budget may be prepared only if the function of the enterprise is closely related, such as water and sewer.

- Bonds to be repaid from enterprise funds should be budgeted and reported in the enterprise fund rather than the debt service fund.

See page 2 of section IV.C.02 in the Uniform Accounting Manual

Name	Kanab City	Fiscal Year Ended	June 30 2015
Part VII	Enterprise or Internal Service Fund:Water and S		
Description (a)	Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
Operating Revenue			
Charge for Services	1102505	984550	1106200
Interest Earned	13308	9285	10600
Other:	6087	5345	6500
Other:Conection Fees	10765	14450	13500
Other:			
TOTAL OPERATING REVENUE	1132665	1013630	1136800
Operating Expense			
Personnel Services	504066	486257	571841
Contractual Services	14722	15199	16000
Material and Supplies	61525	47374	58100
Depreciation	264280	263000	263000
Other:Insurance	12287	16918	17000
Other:Utilities	63711	62700	62700
Other:Distribution System	129391	123147	85500
TOTAL OPERATING EXPENSE	1049982	1014595	1074141
Non-Operating Revenue (Expense) and Transfers			
Connection Fees			
Interest Expense	-8727	-8935	-8560
Capital Contributions From Outside Sources			
Impact Fee Collected			
Operating Transfers From:			
Impact Fee Spent			
Operating Transfers To:			
Other:			
NET INCOME (LOSS)	73956	-9900	54099
Cash Operating Needs			
Net Income (Loss)	73956	-9900	54099
Plus: Depreciation	264280	263000	263000
Plus:Change in inventory	15000	15000	15000
Plus:Accounts Payable	20000	0	2000
Plus:			
Less: Major Improvements and Capital Outlay	300000	29714	125000
Less: Bond Principal Payments	124000	124000	132000
Less:Change in Receivables	15000	15000	0
Less:			
Less:			
TOTAL CASH PROVIDED (REQUIRED)	-65764	99386	77099
Source of Cash Required			
Cash Balance at Beginning of Year	2904147	2838383	2951819
Sale of Investment and Other Current Assets			
Issuance of Bonds and Other Debt			
Loans from Other Funds			
Other:			
Other:			
TOTAL CASH PROVIDED (REQUIRED)	2904147	2838383	2951819