

**Certification of Budget
City**

Name **Perry City**

Fiscal Year Ended June 30,

2013

Form: MB-BUD-1-2012

Part I

Certification

ADOPTION OF BUDGET INFORMATION:

In compliance with Sections 10-6-111, 10-6-113, 10-6-118, 59-2-919 through 59-2-923, Utah Code, as amended which states in effect:

On or before the first regularly scheduled meeting of the governing body in May, the budget officer shall prepare for the ensuing fiscal period, on forms provided by the state auditor, and file with the governing body, a tentative budget for each fund for which a budget is required.

The council shall review, consider and tentatively adopt the tentative budget and shall establish the time and place of the public hearing to receive public comment on the budget. Before June 22, or in the case of a property tax increase before August 17, the governing body shall by resolution or ordinance adopt a budget for the ensuing fiscal period for each fund for which a budget is required. A copy of the final budget for each fund shall be filed with the State Auditor within 30 days after adoption.

I, the undersigned, certify that the attached budget document is a true and correct copy of the budget for the above ended fiscal year as approved and adopted by resolution or ordinance.

A public hearing meeting the requirements specified in Utah Code section (indicate below) was held for all budgetary funds.

Utah Code

- 10-6-113-118 (no increase in tax rate - final budget adopted before June 22);
- 59-2-919-923, 10-6-118 (increase in tax rate - final budget adopted before August 17)

Date of resolution or ordinance: 6/12/2012

Public hearing date: 6/12/2012

Mayor Jerry Nelson
Budget Officer

6/12/2012
Date

435-723-6461
Phone Number

jerry.nelson@perrycity.org
Email Address

City Adopted Budget	Name Perry City	Fiscal Year Ended June 30,	2013
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Form: CITY-BUD-1-2012

Basic Form Instructions

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|---|---|
| <p>1) Budget forms submitted must present a balanced budget as required by Utah Code. Budgeted expenditures must equal budgeted revenues in the general and special revenue funds.</p> <p>2) In the general and special revenue fund budgets, 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.</p> <p>3) A copy of the final budget should be sent to the State Auditor's Office within 30 days of adoption.</p> <p>4) Please report amounts rounded to the nearest dollar. Some items may not apply to your city.</p> | <p>5) If you have questions about the form, call Richard Moon at (801) 538-1334 or 1-800-622-1243, or send an email to richardmoon@utah.gov.</p> <p>6) Send completed budgets electronically to sao@utah.gov or mail a printed form to:
 Utah State Auditor
 Utah State Capitol Complex
 East Office Building Suite E310
 PO Box 142310
 Salt Lake City, UT 84114</p> |
|---|---|

Part II General Fund Revenues

	Source of Revenue (a)	Prior Year Actual Revenue (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Taxes			
1.1	General Property Taxes - Current	613511	585731	596000
1.2	Prior Years' Taxes - Delinquent			
1.3	General Sales and Use Taxes	481568	544593	544600
1.4	Franchise Taxes	76416	88150	220650
1.5	Transient Room Tax	7933	6500	6500
1.6	Re-appraisals			
1.7	Assessing and Collecting - State-wide Levy			
1.8	Assessing and Collecting - County Levy			
1.9	Fee-in-Lieu of Property Taxes			
1.10	Penalties and Interest on Delinquent Taxes			
1.11				
1.12				
1.13				
	Licenses and Permits			
2.1	Business Licenses and Permits	18505	18600	18600
2.2	Non-business Licenses and Permits	366	395	420
2.3	Building, Structures, and Equipment	71550	60818	63130
2.4	Marriage Licenses			
2.5	Motor Vehicle Operation			
2.6	Cemetery - Burial Permits			
2.7	Animal Licenses	3406	3210	3400
2.8				
2.9				
2.10				

CONTINUE ON PAGE 3 WITH PART II

Name		Fiscal Year Ended June 30,	2013	
Part II 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				
3.1	General Government			
3.2	Court Costs, Fees, and Charges (Clerk)			
3.3	Recording of Legal Documents (Recorder)			
3.4	Zoning and Subdivision Fees	1417	1533	1500
3.5	Sale of Maps and Publications	152	380	380
3.6	Auditor's Fees			
3.7	Surveyor's Fees			
3.8	Treasurer's Fees			
3.9	Public Safety	3532	4116	4116
3.10	Special Police Services			
3.11	Special Protective Services			
3.12	Corrective Fees (Jail)			
3.13	Streets and Public Improvements			
3.14	Street, Sidewalk, and Curb Repairs			
3.15	Parking Meter Revenue			
3.16	Street Lighting Charges			
3.17	Sanitation			
3.18	Sewer Charges			
3.19	Street Sanitation Charges			
3.20	Refuse Collection Charges			
3.21	Sale of Waste and Sludge			
3.22	Weed Removal and Cleaning Charges			
3.23	Health			
3.24	Parks and Public Property	4399	1640	1500
3.25	Cemeteries			
3.26	Miscellaneous Services:	21107	18840	13331
3.27				
3.28				
3.29				
3.30				
Fines and Forfeitures				
4.1	Fines	26361	22250	24000
4.2	Forfeitures			
4.3				
4.4				
4.5				
4.6				
4.7				

CONTINUE ON PAGE 4 WITH PART II

Name		Fiscal Year Ended June 30,	0	
Part II 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				
5.1	Federal Grants	7500	21686	15000
5.2	General Government			
5.3	Public Safety	3535	3380	3430
5.4	Highways and Streets			
5.5	Health			
5.6	Cultural - Recreation			
5.7	Federal Payments in Lieu of Taxes			
5.8	State Grants	108665	44154	
5.9	State Shared Revenue			
5.10	Class "C" Road Fund Allotment	160322	170125	170125
5.11	Liquor Fund Allotment	3055	3666	3666
5.12	Grants from Local Units:	6041	50	
5.13	Park Impact Fees	22000	18000	18000
5.14				
5.15				
Miscellaneous Revenue				
6.1	Interest Earnings	7812	16550	17000
6.2	Rents and Concessions			
6.3	Sale of Fixed Assets - Compensation for Loss			
6.4	Sale of Materials and Supplies			
6.5	Sales of Bonds			
6.6	Other Financing - Capital Lease Obligations			
6.7				
6.8				
6.9				
Contributions and Transfers				
7.1	Transfer From:			
7.2	Transfer From:			
7.3	Transfer From:			
7.4	Transfer From:			
7.5	Transfer From:			
7.6	Loan From:			
7.7	Loan From:			
7.8	Contribution from Private Sources			
7.9	Beg. Class "C" Road Fund Bal. to be Appropri.			
7.10				
7.11				
7.12				
7.13	Beg. General Fund Balance to be Appropriated	63728	154019	135464
TOTAL REVENUES		1712881	1788386	1860812

CONTINUE ON PAGE 5 WITH PART III

Name		Fiscal Year Ended June 30,	0	
Part III General Fund Expenditures				
Expenditure (a)		Prior Year Actual Exp. (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
General Government				
1.1	Legislative	566983	597215	608170
1.2	Commission or Council			
1.3	Legislative Committees and Special Bodies			
1.4	Ordinances and Proceedings			
1.5	Judicial	19331	18335	20000
1.6	City and Precinct Courts			
1.7	Juvenile Court			
1.8	District and Circuit Courts			
1.9	Law Library			
1.10	Executive and Central Staff Agencies			
1.11	Executive			
1.12	Boards and Commissions			
1.13	Central Purchasing			
1.14	Personnel			
1.15	Budgeting			
1.16	Data Processing			
1.17	Microfilming			
1.18	Administrative Agencies			
1.19	Auditor			
1.20	Clerk			
1.21	Treasurer			
1.22	Recorder			
1.23	Attorney			
1.24	Surveyor			
1.25	Assessor			
1.26	Non-Departmental			
1.27	General Governmental Buildings			
1.28	Elections			
1.29	Planning and Zoning			
1.30	Education and Community Promotion			
1.31				
1.32				
1.33				
1.34				
1.35				
1.36				
1.37				
1.38				

CONTINUE ON PAGE 6 WITH PART III

Name		Fiscal Year Ended June 30,	0	
Part III General Fund Expenditures - Continued				
Expenditure (a)		Prior Year Actual Exp. (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
Public Safety				
2.1	Police Department	466466	489322	433986
2.2	Fire Department	12989	21450	22120
2.3	Corrections (Jail)			
2.4	Protective Inspections			
2.5	Other Protective			
2.6	Agricultural Inspection			
2.7	Animal Control and Regulation	1452	1380	1410
2.8	Flood Control			
2.9	Emergency Services (Civil Defense)	19666	17200	17587
2.10				
2.11				
2.12				
2.13				
Public Health				
3.1	Health Services			
3.2	Infirmaries			
3.3				
3.4				
3.5				
3.6				
Highway and Public Improvements				
4.1	Highways	189053	255901	266612
4.2	Class "C" Road Program			
4.3	Sanitation			
4.4	Sewage Collections and Disposal			
4.5	Shop and Garage			
4.6				
4.7				
4.8				
4.9				
Parks, Rec., and Public Property				
5.1	Park and Park Areas	215240	110565	100981
5.2	Park Lighting			
5.3	Recreation and Culture			
5.4	Libraries			
5.5	Cemeteries			
5.6				
5.7				
5.8				
5.9				

CONTINUE ON PAGE 7 WITH PART III

Name		Fiscal Year Ended June 30,	0	
Part III General Fund Expenditures - Continued				
Expenditure (a)		Prior Year Actual Exp. (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
Community and Economic Devel.				
6.1	Community Planning			
6.2	Community Development	67682	75449	43830
6.3	Urban Redevelopment and Housing			
6.4	Economic Development and Assistance			
6.5	Economic Opportunity			
6.6				
6.7				
6.8				
6.9				
Debt Service				
7.1	Principal and Interest			
7.2				
7.3				
7.4				
Transfers and Other Uses				
Transfer To:				
8.1	Sewer Fund			142628
8.2				
8.3				
8.4				
Loan To:				
8.5				
8.6				
8.7				
8.8				
8.9	Use of Restricted/Reserved Fund Balance		66105	
8.10	Class "C" Road Funds			
8.11				
8.12				
Miscellaneous				
9.1	Judgments and Losses			
9.2	FEMA Reimbursement of Flood Costs			
9.3	Other Flood Costs			
9.4				
9.5				
9.6				
9.7				
9.8	Budgeted Increase in Fund Balance	154019	135464	203488
TOTAL EXPENDITURES		1712881	1788386	1860812

CONTINUE ON PAGE 8 WITH PART IV

Name	Perry City	Fiscal Year Ended June 30,	2013	
Part IV	Special Revenue Fund			
Nature of the Fund:				
	Description (a)	Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Revenues			
1.1				
1.2				
1.3				
1.4				
1.5				
1.6				
1.7				
	Other Sources			
2.1	Usage of Beginning Fund Balance			
2.2	Transfer From:			
2.3				
2.4				
2.5				
2.6				
	TOTAL REV AND OTHER SOURCES	0	0	0

	Expenditures			
3.1				
3.2				
3.3				
3.4				
3.5				
3.6				
3.7				
3.8				
3.9				
	Other Uses			
4.1	Budgeted Increase in fund Balance			
4.2	Transfer To:			
4.3				
4.4				
4.5				
4.6				
4.7				
4.8				
	TOTAL EXP AND OTHER USES	0	0	0

Name Perry City	Fiscal Year Ended June 30,	2013
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Part V Debt Service Fund

Description (a)	Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
Revenues			
1.1 Bond Issues (Except Enterprise)			
1.2 Property Taxes	56113	49896	
1.3 Fee-in-Lieu of Property Taxes			
1.4 Interest Income	2		
1.5 Transfer From: Utility Fund		104462	
1.6 Other:Charges for Service	68439	64114	187182
1.7 Collection of Point Perry Delinquency		180000	470000
1.8			
1.9			
1.10			
1.11			
1.12			
TOTAL REVENUE	124554	398472	657182

2.1 Beginning Fund Balance	28317	0	0
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TOTAL AVAILABLE FOR APPROPRIATION	152871	398472	657182
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Expenditures			
3.1 Debt Service	113000	87640	185671
3.2 Retirement of bonds			
3.3 Interest on bonds	121777	25021	
3.4 Agent's Fees			46848
3.5 Other: Replenish Debt Reserve Fund		100487	73521
3.6 Transfer to Utility Fund		107759	
3.7 Reimbursement to City (including delnq. Int)			346801
3.8 Contribution to Fund Balance		81906	4341
3.9			
3.10			
3.11			
TOTAL EXPENDITURES	234777	402813	657182

4.1 Ending Fund Balance	-81906	-4341	0
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Name	Perry City	Fiscal Year Ended June 30,	2013
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Part VI	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				
1.1	Transfers from General Fund			
1.2	Interest Income			
1.3	Other Additions			
1.4				
1.5				
1.6				
1.7				
1.8				
1.9				
1.10				
1.11				
1.12				
TOTAL REVENUE		0	0	0

2.1	Beginning Fund Balance			
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TOTAL AVAILABLE FOR APPROPRIATION		0	0	0
--	--	---	---	---

Expenditures				
3.1				
3.2				
3.3				
3.4				
3.5				
3.6				
3.7				
3.8				
3.9				
3.10				
3.11				
TOTAL EXPENDITURES		0	0	0

4.1	Ending Fund Balance	0	0	0
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Name	Perry City	Fiscal Year Ended June 30,	2013
Part VII	Other Fund		
Nature of the Fund:			
	Description (a)	Prior Year Actual (b)	Current Year Estimate (c)
			Ensuing Year Approved Budget Appropriation (d)
	Revenues		
1.1	Transfers from General Fund		
1.2	Interest Income		
1.3	Other Additions		
1.4			
1.5			
1.6			
1.7			
2.1	Beginning Fund Balance to be Appropriated		
	TOTAL REVENUE	0	0
	Expenditures		
3.1			
3.2			
3.3			
3.4			
3.5			
3.6			
3.7			
4.1	Appropriated Increase in fund Balance		
	TOTAL EXPENDITURES	0	0

INSTRUCTIONS:

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

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

cash flow analysis is
whether the enterprise is
d. Since enterprise
s that a private
continues even though
and debt repayment
own to use the cash
ome (loss) should

l electric. A
d, such as water and

enterprise fund rather

Name		Perry City		Fiscal Year Ended June 30,	2013
Part IX	Enterprise or Internal Service Fund:		Fleet Lease		
	Description (a)	Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)	
Operating Revenue					
1.1	Charge for Services				
1.2	Interest Earned				
1.3	Other: Cash received from customers	33180	36671		33001
1.4	Other:				
1.5	Other:				
TOTAL OPERATING REVENUE		33180	36671		33001
Operating Expense					
2.1	Personnel Services				
2.2	Contractual Services				
2.3	Material and Supplies				
2.4	Depreciation	33180	36671		33001
2.5	Other:				
2.6	Other:				
2.7	Other:				
TOTAL OPERATING EXPENSE		33180	36671		33001
Non-Operating Revenue (Expense) and Transfers					
3.1	Connection Fees				
3.2	Interest Expense				
3.3	Capital Contributions From Outside Sources				
3.4	Impact Fee Collected				
3.5	Operating Transfers From:				
3.6	Operating Transfers From:				
3.7	Operating Transfers From:				
3.8	Operating Transfers From:				
3.9	Impact Fee Spent				
3.10	Operating Transfers To:				
3.11	Operating Transfers To:				
3.12	Operating Transfers To:				
3.13	Operating Transfers To:				
3.14	Other:				
NET INCOME (LOSS)		0	0		0
Cash Operating Needs					
4.1	Net Income (Loss)	0	0		0
4.2	Plus: Depreciation				
4.3	Plus:				
4.4	Plus:				
4.5	Plus:				
4.6	Less: Major Improvements and Capital Outlay				
4.7	Less: Bond Principal Payments				
4.8	Less:				
4.9	Less:				
4.10	Less:				
TOTAL CASH PROVIDED (REQUIRED)		0	0		0
Source of Cash Required					
5.1	Cash Balance at Beginning of Year				
5.2	Sale of Investment and Other Current Assets				
5.3	Issuance of Bonds and Other Debt				
5.4	Loans from Other Funds				
5.5	Other:				
5.6	Other:				
TOTAL CASH PROVIDED (REQUIRED)		0	0		0

Name		Perry City		Fiscal Year Ended June 30,	2013
Part IX	Enterprise or Internal Service Fund:		Utility Fund		
	Description (a)	Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)	
Operating Revenue					
1.1	Charge for Services	607676	611126	605842	
1.2	Interest Earned				
1.3	Other:				
1.4	Other:				
1.5	Other:				
TOTAL OPERATING REVENUE		607676	611126	605842	
Operating Expense					
2.1	Personnel Services	138073	142003	141424	
2.2	Contractual Services	198616	219000	189780	
2.3	Material and Supplies	14182	78513	64195	
2.4	Depreciation	87779	89620	87319	
2.5	Other: Utilities	64626	73190	70618	
2.6	Other: Repairs and Maintenance	33547			
2.7	Other:				
TOTAL OPERATING EXPENSE		536823	602326	553336	
Non-Operating Revenue (Expense) and Transfers					
3.1	Connection Fees	608	6000	3500	
3.2	Interest Expense	-7965	-8800	-6682	
3.3	Capital Contributions From Outside Sources				
3.4	Impact Fee Collected	53871	86967	81474	
3.5	Operating Transfers From: Poine Perry Spcl. Assess Fund		107759		
3.6	Operating Transfers From:				
3.7	Operating Transfers From:				
3.8	Operating Transfers From:				
3.9	Impact Fee Spent				
3.10	Operating Transfers To: Sewer Fund	-3252530			
3.11	Operating Transfers To: Pointe Perry Spcl. Assess. Fund		-104462		
3.12	Operating Transfers To:				
3.13	Operating Transfers To:				
3.14	Other: Investment Earnings	1695	305	310	
NET INCOME (LOSS)		-3133468	96569	131108	
Cash Operating Needs					
4.1	Net Income (Loss)	-3133468	96569	131108	
4.2	Plus: Depreciation				
4.3	Plus:				
4.4	Plus:				
4.5	Plus:				
4.6	Less: Major Improvements and Capital Outlay				
4.7	Less: Bond Principal Payments				
4.8	Less:				
4.9	Less:				
4.10	Less:				
TOTAL CASH PROVIDED (REQUIRED)		-3133468	96569	131108	
Source of Cash Required					
5.1	Cash Balance at Beginning of Year	6788506	3655038	3641522	
5.2	Sale of Investment and Other Current Assets				
5.3	Issuance of Bonds and Other Debt				
5.4	Loans from Other Funds				
5.5	Other:				
5.6	Other:				
TOTAL CASH PROVIDED (REQUIRED)		6788506	3655038	3641522	

Name		Perry City		Fiscal Year Ended June 30,	2013
Part IX	Enterprise or Internal Service Fund:			Sewer Fund	
	Description (a)	Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)	
Operating Revenue					
1.1	Charge for Services	865717	914989	904129	
1.2	Interest Earned	12199	7522	12105	
1.3	Other: Miscellaneous	300	240	45	
1.4	Other: Transfer from General Fund			142628	
1.5	Other:				
TOTAL OPERATING REVENUE		878216	922751	1058907	
Operating Expense					
2.1	Personnel Services	128892	141846	133057	
2.2	Contractual Services	14061	9991	25000	
2.3	Material and Supplies	10936	225538	149568	
2.4	Depreciation	219072	399154	401887	
2.5	Other: Utilities	71074	82694	93083	
2.6	Other: Repairs & Maintenance	34913			
2.7	Other: Insurance & Claim Expenses	14638			
TOTAL OPERATING EXPENSE		493586	859223	802595	
Non-Operating Revenue (Expense) and Transfers					
3.1	Connection Fees				
3.2	Interest Expense	-76358	-333000	-325500	
3.3	Capital Contributions From Outside Sources				
3.4	Impact Fee Collected	63000	58675	91371	
3.5	Operating Transfers From: Utility Fund	3252530			
3.6	Operating Transfers From:				
3.7	Operating Transfers From:				
3.8	Operating Transfers From:				
3.9	Impact Fee Spent				
3.10	Operating Transfers To:				
3.11	Operating Transfers To:				
3.12	Operating Transfers To:				
3.13	Operating Transfers To:				
3.14	Other: Miscellaneous Expense	-3227			
NET INCOME (LOSS)		3620575	-210797	22183	
Cash Operating Needs					
4.1	Net Income (Loss)	3620575	-210797	22183	
4.2	Plus: Depreciation				
4.3	Plus:				
4.4	Plus:				
4.5	Plus:				
4.6	Less: Major Improvements and Capital Outlay				
4.7	Less: Bond Principal Payments				
4.8	Less:				
4.9	Less:				
4.10	Less:				
TOTAL CASH PROVIDED (REQUIRED)		3620575	-210797	22183	
Source of Cash Required					
5.1	Cash Balance at Beginning of Year	0	3620575	3372928	
5.2	Sale of Investment and Other Current Assets				
5.3	Issuance of Bonds and Other Debt				
5.4	Loans from Other Funds				
5.5	Other:				
5.6	Other:				
TOTAL CASH PROVIDED (REQUIRED)		0	3620575	3372928	