

Adopted Budget Form for:	Name	Perry City
Cities, Towns & Counties	Fiscal Year Ended	6/30/2021

Basic Form Instructions

- As required by Utah statutes, budget forms submitted must present a balanced budget, meaning budgeted expenditures must equal budgeted revenues.
- 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.
- A copy of the final budget should be sent to the State Auditor's Office within 30 days of adoption.**
- Please report amounts rounded to the nearest dollar.
- Some items may not apply to your entity.
- If you have questions about the form, call Jeremy Walker at (801) 538-1040, or send an email to jeremywalker@utah.gov.
- Upload completed budgets to reporting.auditor.utah.gov.** Choose Option 1 (Upload a budget, financial statement, impact fee, or other document), and log-in or register. Choose Option 1 again and follow the instructions. If you have any questions related to the uploading of your document, please contact our office at 801-538-1025 or stateauditor@utah.gov.

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

FY20 Amendment

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	743769	664781	763873
1.2	Prior Years' Taxes - Delinquent			
1.3	General Sales and Use Taxes	818332	889856	781938
1.4	Franchise Taxes	238579	229881	238400
1.5	Transient Room Tax	10236	8396	8400
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		94672	96685
1.10	Penalties and Interest on Delinquent Taxes			
1.11	Other (specify): Transit Tax	458420	500004	445012
Licenses and Permits				
2.1	Business Licenses and Permits	14074	19000	20200
2.2	Non-business Licenses and Permits	1244	7539	2550
2.3	Building, Structures, and Equipment	152704	120563	108610
2.4	Marriage Licenses			
2.5	Motor Vehicle Operation			
2.6	Cemetery - Burial Permits			
2.7	Animal Licenses	2375	2700	2700
2.8	Other (specify):			

CONTINUE PART I ON PAGE 2

Name Perry City		Fiscal Year Ended	6/30/2021	
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	2600	15287	1000
3.5	Sale of Maps and Publications	105	23	100
3.6	Auditor's Fees			
3.7	Surveyor's Fees			
3.8	Treasurer's Fees			
3.9	Public Safety			
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	1000	-420	
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	2848	2257	2700
3.25	Cemeteries			
3.26	Miscellaneous Services	43929	28837	25250
3.27	Other (specify): Sale or Lease of Property	13200	41767	15200
	Fines and Forfeitures			
4.1	Fines	79039	70577	66550
4.2	Forfeitures			
4.3	Other (specify):			
CONTINUE PART I ON PAGE 3				

Name Perry City		Fiscal Year Ended	6/30/2021	
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			
5.2	General Government	16960	19571	30000
5.3	Public Safety	11126	8225	6265
5.4	Highways and Streets			
5.5	Health			
5.6	Cultural - Recreation			
5.7	Federal Payments in Lieu of Taxes			
5.8	State Grants		21487	10500
5.9	State Shared Revenue			
5.10	Class "C" Road Fund Allotment	246078	247734	220000
5.11	Liquor Fund Allotment	3904	4442	4500
5.12	Grants from Local Units	477669	360197	262280
5.13	Other (specify): Parks Impact Fee	42000	67636	51400
	Miscellaneous Revenue			
6.1	Interest Earnings	39799	42349	34000
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	Other (specify):			
	Contributions and Transfers			
7.1	Transfer From: Restricted Funds		32850	
7.2	Transfer From:			
7.3	Transfer From: Debt Service Fund		50,000	
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.			95550
	Beg. General Fund Bal. to be Appropriated		135455	169617
	TOTAL REVENUES	3419990	3685666	3463280
CONTINUE ON PAGE 4 WITH PART II				

Name Perry City		Fiscal Year Ended		6/30/2021
General Fund Expenditures				
Expenditure (a)		Prior Year Actual Exp. (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	General Government			
	Administrative/Legislative	724080	804062	773305
	Commission or Council			
	Legislative Committees and Special Bodies			
	Ordinances and Proceedings			
	Judicial	26151	22750	22750
	City and Precinct Courts			
	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			
	Clerk			
	Treasurer			
	Recorder			
	Attorney			
	Surveyor			
	Assessor			
	Non-Departmental			
	General Governmental Buildings			
	Elections			
	Planning and Zoning			
	Education and Community Promotion			
	Other Professional Services			
	Other (specify):			

CONTINUE PART II ON PAGE 5

Name Perry City		Fiscal Year Ended		6/30/2021
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	761804	843990	901994
	Fire Department	25654	31609	30261
	Corrections (Jail)			
	Protective Inspections			
	Other Protective			
	Agricultural Inspection			
	Animal Control and Regulation	540	300	300
	Flood Control			
	Emergency Services (Civil Defense)			
	Other (specify): First Responders	31918	21950	34634
	Other: Misc Public Safety	1614		
	Public Health			
	Health Services			
	Infirmaries			
	Other (specify):			
	Highway and Public Improvements			
	Highways	534923	790618	802254
	Class "C" Road Program			
	Sanitation			
	Sewage Collections and Disposal			
	Shop and Garage			
	Construction			
	Repair and Maintenance			
	Other (specify):			
	Parks, Rec., and Public Property			
	Park and Park Areas	133475	129138	117859
	Park Lighting			
	Recreation and Culture			
	Libraries			
	Cemeteries			
	Other (specify): Gun Range	44275	117627	30208
CONTINUE PART II ON PAGE 6				

Name Perry City		Fiscal Year Ended		6/30/2021
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	617997	676799	598227
	Urban Redevelopment and Housing			
	Economic Development and Assistance			
	Economic Opportunity			
	Other (specify):			
	Debt Service			
	Principal and Interest	29890		
	Other (specify):			
	Transfers and Other Uses			
	Transfer To: Sewer Fund			
	Transfer To: City Hall & Public Safety Facility	25000	117162	
	Transfer To: 1200 West South	36414		
	Transfer To: 1200 West North	37662		
	Transfer to: Park s Equipment & Improvements	10000	10000	32329
	Transfer To: Debt Service Fund (Pointe Perry)	119661	119661	119159
	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	258932		
	TOTAL EXPENDITURES	3419990	3685666	3463280
CONTINUE ON PAGE 7 FOR PART III				

Name	Perry City	Fiscal Year Ended	6/30/2021
Part III	Special Revenue Fund		
Nature of the Fund:			
Description (a)	Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
Revenues			
Other Sources			
Usage of Beginning Fund Balance			
Transfer From:			
TOTAL REV AND OTHER SOURCES	0	0	0

Expenditures			
Other Uses			
Budgeted Increase in fund Balance			
Transfer To:			
TOTAL EXP AND OTHER USES	0	0	0

Name	Perry City	Fiscal Year Ended	6/30/2021
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Part IV	Debt Service Fund
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Description (a)	Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
Revenues			
Bond Issues (Except Enterprise)			
Property Taxes	41052	39953	38192
Fee-in-Lieu of Property Taxes			
Interest Income	9269		
Transfer From: General Fund	119900	119661	119158
Other: Charges for Service	60882	45594	36443
Other Source			
TOTAL REVENUE	231103	205208	193793

Beginning Fund Balance	473647	517442	534658
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TOTAL AVAILABLE FOR APPROPRIATION	704750	722650	728451
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Expenditures			
Debt Service	162000	170000	178000
Retirement of bonds			
Interest on bonds	25308	16252	8313
Agent's Fees			
Other:		1740	890
TOTAL EXPENDITURES	187308	187992	187203

Ending Fund Balance	517442	534658	541248
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Name	Perry City	Fiscal Year Ended	6/30/2021	
Part V	Capital Projects Fund			
Nature of the Fund:		City Hall & Public Safety/Fire Facility		
Description (a)		Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
Amend				
	Revenues			
	Transfers from General Fund	25000	117162	
	Interest Income			
	Other Additions			
	Transfer from Fire & Police Impact Fees		42838	
	Transfer from Storm Drain Impact Fees		40000	
	TOTAL REVENUE	25000	200000	0
	Beginning Fund Balance	175000	200000	400000
	TOTAL AVAILABLE FOR APPROPRIATION	200000	400000	400000
	Expenditures			
	Land Purchase for future City Building			400000
	TOTAL EXPENDITURES	0	0	400000
	Ending Fund Balance	200000	400000	0

Name	Perry City	Fiscal Year Ended	6/30/2021
Part V	Capital Projects Fund		
Nature of the Fund:		1200 W South	
Description (a)	Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
Revenues			
Transfers from General Fund	36414		
Interest Income			
Other Additions - TIF Grant Revenue		2078149	
TOTAL REVENUE	36414	2078149	0
Beginning Fund Balance	172500	208914	
TOTAL AVAILABLE FOR APPROPRIATION	208914	2287063	0
Expenditures			
TIF Grant Project Expenditure		2287063	
TOTAL EXPENDITURES	0	2287063	0
Ending Fund Balance	208914	0	0

Name		Perry City		Fiscal Year Ended		6/30/2021			
Part V	Capital Projects Fund								
Nature of the Fund:				1200 W North					
Description (a)				Prior Year Actual (b)		Current Year Estimate (c)		Ensuing Year Approved Budget Appropriation (d)	
	Revenues								
	Transfers from General Fund			37662					
	Interest Income								
	Other Additions								
	TOTAL REVENUE			37662		0		0	
	Beginning Fund Balance			180000		217662		217662	
	TOTAL AVAILABLE FOR APPROPRIATION			217662		217662		217662	
	Expenditures								
	TOTAL EXPENDITURES			0		0		0	
	Ending Fund Balance			217662		217662		217662	

Name	Perry City	Fiscal Year Ended	6/30/2021	
Part V	Capital Projects Fund			
Nature of the Fund:		Parks Equipment / Improvements		
Description (a)		Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Revenues			
	Transfers from General Fund	10000	10000	32329
	Interest Income			
	Other Additions			
	TOTAL REVENUE	10000	10000	32329
	Beginning Fund Balance		10000	20000
	TOTAL AVAILABLE FOR APPROPRIATION	10000	20000	52329
	Expenditures			
	TOTAL EXPENDITURES	0	0	0
	Ending Fund Balance	10000	20000	52329

Name	Perry City	Fiscal Year Ended	6/30/2021	
Part VI	Other Fund			
Nature of the Fund:				
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			
Beginning Fund Balance to be Appropriated				
TOTAL REVENUE		0	0	0
	Expenditures			
Appropriated Increase in fund Balance				
TOTAL EXPENDITURES		0	0	0

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	Perry City	Fiscal Year Ended	6/30/2021	
Part VII	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			
	Charge for Services	70607	88785	93280
	Interest Earned			
	Other:			
	Other:			
	Other:			
	TOTAL OPERATING REVENUE	70607	88785	93280
	Operating Expense			
	Personnel Services			
	Contractual Services			
	Material and Supplies			
	Depreciation	70607	88785	93280
	Other:			
	Other:			
	Other:			
	TOTAL OPERATING EXPENSE	70607	88785	93280
	Non-Operating Revenue (Expense) and Transfers			
	Gain (loss) on sale of assets	27770		
	Interest Expense	-4583		
	Capital Contributions From Outside Sources			
	Impact Fee Collected			
	Operating Transfers From:			
	Operating Transfers From:			
	Operating Transfers From:			
	Operating Transfers From:			
	Impact Fee Spent			
	Operating Transfers To:			
	Operating Transfers To:			
	Operating Transfers To:			
	Operating Transfers To:			
	Other: Net Assets Beginning	61898	85085	85085
	NET INCOME (LOSS)	85085	85085	85085
	Cash Operating Needs			
	Net Income (Loss)	85085	85085	85085
	Plus: Depreciation			
	Plus:			
	Plus:			
	Plus:			
	Less: Major Improvements and Capital Outlay			
	Less: Bond Principal Payments			
	Less:			
	Less:			
	Less:			
	TOTAL CASH PROVIDED (REQUIRED)	85085	85085	85085
	Source of Cash Required			
	Cash Balance at Beginning of Year			
	Sale of Investment and Other Current Assets			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	Other:			
	Other:			
	TOTAL CASH PROVIDED (REQUIRED)	0	0	0

Name	Perry City	Fiscal Year Ended	6/30/2021	
Part VII	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			
	Charge for Services	693994	729559	744150
	Interest Earned	91097	22282	22300
	Other: Misc Operating Income	7150	10473	8378
	Other:			
	Other:			
	TOTAL OPERATING REVENUE	792241	762314	774828
	Operating Expense			
	Personnel Services	191834	192511	194323
	Contractual Services	249820	235583	237700
	Material and Supplies	25675	160428	191720
	Depreciation	117936	110752	114882
	Other: Utilities	75837	74796	76700
	Other: Repairs & Maintenance	31776		
	Other:			
	TOTAL OPERATING EXPENSE	692878	774070	815325
	Non-Operating Revenue (Expense) and Transfers			
	Connection Fees			
	Interest Expense	-525		
	Capital Contributions From Outside Sources			
	Impact Fee Collected	100866	137881	110305
	Operating Transfers From:			
	Operating Transfers From:			
	Operating Transfers From:			
	Operating Transfers From:			
	Impact Fee Spent			
	Operating Transfers To:			
	Operating Transfers To:			
	Operating Transfers To:			
	Operating Transfers To:			
	Other: Miscellaneous Revenues	1052	7541	1226
	NET INCOME (LOSS)	200756	133666	71034
	Cash Operating Needs			
	Net Income (Loss)	200756	133666	71034
	Plus: Depreciation	117936	110752	114882
	Plus: Change in Pension Liability			
	Plus: Impact Fees			
	Plus:			
	Less: Major Improvements and Capital Outlay		67036	102898
	Less: Bond Principal Payments	41000		
	Less:			
	Less:			
	Less:			
	TOTAL CASH PROVIDED (REQUIRED)	277692	177382	83018
	Source of Cash Required			
	Cash Balance at Beginning of Year	2057078	2334770	2512152
	Sale of Investment and Other Current Assets			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	Other:			
	Other:			
	TOTAL CASH PROVIDED (REQUIRED)	2057078	2334770	2512152

Name	Perry City	Fiscal Year Ended		6/30/2021
Part VII	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			
	Charge for Services	994631	1029920	1105560
	Interest Earned	54728	38897	38900
	Other: Misc Operating Income	650	845	676
	Other: Refund of Debt Reserve			153000
	Other:			
	TOTAL OPERATING REVENUE	1050009	1069662	1298136
	Operating Expense			
	Personnel Services	217574	226058	223930
	Contractual Services	26519	41200	42000
	Material and Supplies	15470	103488	116822
	Depreciation	423736	421503	434007
	Other: Utilities	74661	68745	64500
	Other: Repairs & Maintenance	55657	2667	3000
	Other: Insurance Expense	18057	19500	18600
	Other: Bad Debt Expense	1268		
	Other: Miscellaneous	198		
	TOTAL OPERATING EXPENSE	833140	883161	902859
	Non-Operating Revenue (Expense) and Transfers			
	Connection Fees			
	Interest Expense	-253800	-238800	-147000
	Capital Contributions From Outside Sources			
	Impact Fee Collected	115500	177545	141750
	Operating Transfers From: General Fund	0	0	0
	Operating Transfers From:			
	Operating Transfers From:			
	Operating Transfers From:			
	Impact Fee Spent			
	Operating Transfers To:			
	Operating Transfers To:			
	Operating Transfers To:			
	Operating Transfers To:			
	Other: Miscellaneous - Contribution	5160		
	NET INCOME (LOSS)	83729	125246	390027
	Cash Operating Needs			
	Net Income (Loss)	83729	125246	390027
	Plus: Depreciation	423736	421503	434007
	Plus: Other Revenue			
	Plus: Proceeds from Impact Fees			
	Plus:			
	Less: Major Improvements and Capital Outlay		215756	73503
	Less: Bond Principal Payments	600000	622000	422000
	Less: Interest Paid on Bond			
	Less: Misc			
	Less:			
	TOTAL CASH PROVIDED (REQUIRED)	-92535	-291007	328531
	Source of Cash Required			
	Cash Balance at Beginning of Year (unrestricted)	2728556	2636021	2345014
	Sale of Investment and Other Current Assets			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	Other:			
	Other:			
	TOTAL CASH PROVIDED (REQUIRED)	2728556	2636021	2345014