

Adopted Budget Form for: Cities, Towns & Counties	Name	Perry City
	Fiscal Year Ended	6/30/2022

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 Jeremy Walker at (801) 538-1040, or send an email to jeremywalker@utah.gov.
7. **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

FY21 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	\$ 761,466.00	\$ 763,873.00	\$ 902,182.00
1.2	Prior Years' Taxes - Delinquent			
1.3	General Sales and Use Taxes	\$ 953,268.00	\$ 1,049,232.00	\$ 1,133,171.00
1.4	Franchise Taxes	\$ 242,309.00	\$ 230,893.00	\$ 240,700.00
1.5	Transient Room Tax	\$ 8,741.00	\$ 9,489.00	\$ 9,402.00
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		\$ 96,685.00	\$ 104,000.00
1.10	Penalties and Interest on Delinquent Taxes			
1.11	Other (specify): Transit Tax	\$ 536,610.00	\$ 639,989.00	\$ 640,000.00
	Licenses and Permits			
2.1	Business Licenses and Permits	\$ 18,869.00	\$ 20,331.00	\$ 18,800.00
2.2	Non-business Licenses and Permits	\$ 8,387.00	\$ 5,193.00	\$ 6,146.00
2.3	Building, Structures, and Equipment	\$ 135,951.00	\$ 189,664.00	\$ 152,650.00
2.4	Marriage Licenses			
2.5	Motor Vehicle Operation			
2.6	Cemetery - Burial Permits			
2.7	Animal Licenses	\$ 2,694.00	\$ 2,400.00	\$ 2,500.00
2.8	Other (specify):			

CONTINUE PART I ON PAGE 2

Name Perry City		Fiscal Year Ended		6/30/2022
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	\$ 1,813.00	\$ 1,000.00	\$ 1,000.00
3.5	Sale of Maps and Publications	\$ 22.00	\$ 21.00	\$ 100.00
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	\$ (350.00)		
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	\$ 2,183.00	\$ 3,087.00	\$ 2,850.00
3.25	Cemeteries			
3.26	Miscellaneous Services	\$ 21,670.00	\$ 19,238.00	\$ 25,250.00
3.27	Other (specify): Sale or Lease of Property	\$ 16,350.00	\$ 15,276.00	\$ 15,200.00
Fines and Forfeitures				
4.1	Fines	\$ 66,548.00	\$ 35,370.00	\$ 65,313.00
4.2	Forfeitures			
4.3	Other (specify):			
CONTINUE PART I ON PAGE 3				

Name Perry City		Fiscal Year Ended		6/30/2022
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	\$ 33,314.00	\$ 53,387.00	\$ 53,000.00
5.3	Public Safety	\$ 8,026.00	\$ 7,134.00	\$ 9,136.00
5.4	Highways and Streets			
5.5	Health			
5.6	Cultural - Recreation			
5.7	Federal Payments in Lieu of Taxes			
5.8	State Grants	\$ 20,888.00	\$ 457,230.00	\$ 10,500.00
5.9	State Shared Revenue			
5.10	Class "C" Road Fund Allotment	\$ 244,544.00	\$ 245,966.00	\$ 245,000.00
5.11	Liquor Fund Allotment	\$ 4,442.00	\$ 3,548.00	\$ 5,000.00
5.12	Grants from Local Units	\$ 282,540.00	\$ 252,829.00	\$ 251,000.00
5.13	Other (specify): Parks Impact Fee	\$ 66,000.00	\$ 50,667.00	\$ 60,667.00
Miscellaneous Revenue				
6.1	Interest Earnings	\$ 29,651.00	\$ 37,469.00	\$ 31,500.00
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			\$ 91,004.00
7.2	Transfer From:			
7.3	Transfer From: Debt Service Fund			
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.		\$ 95,550.00	\$ 152,955.00
Beg. General Fund Bal. to be Appropriated		\$ 95,844.00		\$ 48,180.00
TOTAL REVENUES		\$ 3,561,780.00	\$ 4,285,521.00	\$ 4,277,206.00

CONTINUE ON PAGE 4 WITH PART II

Name Perry City		Fiscal Year Ended		6/30/2022
General Fund Expenditures				
Expenditure (a)		Prior Year Actual Exp. (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
General Government				
Administrative/Legislative		\$ 771,220.00	\$ 1,174,094.00	\$ 857,278.00
Commission or Council				
Legislative Committees and Special Bodies				
Ordinances and Proceedings				
Judicial		\$ 19,219.00	\$ 22,750.00	\$ 23,000.00
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		6/30/2022
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	\$ 820,053.00	\$ 956,286.00	\$ 1,116,213.00
	Fire Department	\$ 48,142.00	\$ 30,261.00	\$ 36,982.00
	Corrections (Jail)			
	Protective Inspections			
	Other Protective			
	Agricultural Inspection			
	Animal Control and Regulation	\$ 155.00	\$ 300.00	\$ 500.00
	Flood Control			
	Emergency Services (Civil Defense)			
	Other (specify): First Responders	\$ 20,168.00	\$ 34,634.00	\$ 36,434.00
	Other: Misc Public Safety			
Public Health				
	Health Services			
	Infirmaries			
	Other (specify):			
Highway and Public Improvements				
	Highways	\$ 682,222.00	\$ 802,254.00	\$ 993,624.00
	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	\$ 105,918.00	\$ 121,859.00	\$ 150,846.00
	Park Lighting			
	Recreation and Culture			
	Libraries			
	Cemeteries			
	Other (specify): Gun Range	\$ 110,036.00	\$ 30,208.00	\$ 30,878.00

CONTINUE PART II ON PAGE 6

Name Perry City		Fiscal Year Ended		6/30/2022
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		\$ 694,986.00	\$ 166,985.00	\$ 189,780.00
Urban Redevelopment and Housing				
Economic Development and Assistance				
Economic Opportunity				
Other (specify): Contribution- Mass transit Tax			\$ 639,989.00	\$ 640,000.00
Debt Service				
Principal and Interest				
Other (specify):				
Transfers and Other Uses				
Transfer To: Sewer Fund				
Transfer To: City Hall & Public Safety Facility		\$ 160,000.00		
Transfer To: 1200 West South				
Transfer To: 1200 West North				\$ 50,000.00
Transfer to: Park s Equipment & Improvements		\$ 10,000.00	\$ 28,329.00	\$ 151,671.00
Transfer To: Debt Service Fund (Pointe Perry)		\$ 119,661.00	\$ 119,159.00	
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			\$ 158,413.00	
TOTAL EXPENDITURES		\$ 3,561,780.00	\$ 4,285,521.00	\$ 4,277,206.00

CONTINUE ON PAGE 7 FOR PART III

Name	Perry City	Fiscal Year Ended	6/30/2022
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	6/30/2022
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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	36491	38192	94417
Fee-in-Lieu of Property Taxes			
Interest Income	6954		
Transfer From: General Fund	119661	119661	
Other: Charges for Service	40379	45594	
Other Source			
TOTAL REVENUE	203485	203447	94417

Beginning Fund Balance	517442	531185	547429
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TOTAL AVAILABLE FOR APPROPRIATION	720927	734632	641846
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Expenditures			
Debt Service	170000	178000	
Retirement of bonds			
Interest on bonds	19742	8313	
Agent's Fees			
Other:		890	890
TOTAL EXPENDITURES	189742	187203	890

Ending Fund Balance	531185	547429	640956
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Name	Perry City	Fiscal Year Ended	6/30/2022	
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	117162			
Interest Income				
Other Additions				
Transfer from Fire & Police Impact Fees	42838			
Transfer from Storm Drain Impact Fees	40000			
TOTAL REVENUE	200000	0		0
Beginning Fund Balance	200000	400000		374478
TOTAL AVAILABLE FOR APPROPRIATION	400000	400000		374478
Expenditures				
Land Purchase for future City Building		25522		374478
TOTAL EXPENDITURES	0	25522		374478
Ending Fund Balance	400000	374478		0

Name	Perry City	Fiscal Year Ended	6/30/2022
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Part V	Capital Projects Fund
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Nature of the Fund:	1200 W South
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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 - TIF Grant Revenue	2078149		
TOTAL REVENUE	2078149	0	0

Beginning Fund Balance	208914	0	
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TOTAL AVAILABLE FOR APPROPRIATION	2287063	0	0
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Expenditures			
TIF Grant Project Expenditure	2287063		
TOTAL EXPENDITURES	2287063	0	0

Ending Fund Balance	0	0	0
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Name	Perry City	Fiscal Year Ended	6/30/2022
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Part V	Capital Projects Fund
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Nature of the Fund:	1200 W North
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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			50000
Interest Income			
Other Additions			
TOTAL REVENUE	0	0	50000

Beginning Fund Balance	180000	180000	180000
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TOTAL AVAILABLE FOR APPROPRIATION	180000	180000	230000
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Expenditures			
Environmental Study		28,000	50,000
TOTAL EXPENDITURES	0	28000	50000

Ending Fund Balance	180000	152000	180000
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Name	Perry City	Fiscal Year Ended	6/30/2022	
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	28329	151671
	Interest Income			
	Other Additions			
	TOTAL REVENUE	10000	28329	151671
	Beginning Fund Balance	10000	20000	48329
	TOTAL AVAILABLE FOR APPROPRIATION	20000	48329	200000
	Expenditures			
	Park Equipment1			200000
	TOTAL EXPENDITURES	0	0	200000
	Ending Fund Balance	20000	48329	0

Name	Perry City	Fiscal Year Ended	6/30/2022	
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	6/30/2022	
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	78017	93280	114996
	Interest Earned			
	Other:			
	Other:			
	Other:			
	TOTAL OPERATING REVENUE	78017	93280	114996
	Operating Expense			
	Personnel Services			
	Contractual Services			
	Material and Supplies			
	Depreciation	78017	93280	114996
	Other:			
	Other:			
	Other:			
	TOTAL OPERATING EXPENSE	78017	93280	114996
	Non-Operating Revenue (Expense) and Transfers			
	Gain (loss) on sale of assets			
	Interest Expense	-9232		
	Capital Contributions From Outside Sources			
	Impact Fee Collected			
	Operating Transfers From:	15835		
	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	85086	91689	91689
	NET INCOME (LOSS)	91689	91689	91689
	Cash Operating Needs			
	Net Income (Loss)	91689	91689	91689
	Plus: Depreciation			
	Plus:			
	Plus:			
	Plus:			
	Less: Major Improvements and Capital Outlay			
	Less: Bond Principal Payments			
	Less:			
	Less:			
	Less:			
	TOTAL CASH PROVIDED (REQUIRED)	91689	91689	91689
	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	6/30/2022	
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	751106	744150	889441
	Interest Earned	81823	22300	20000
	Other: Misc Operating Income	17450	8378	9769
	Other:			
	Other:			
	TOTAL OPERATING REVENUE	850379	774828	919210
	Operating Expense			
	Personnel Services	189763	194323	235859
	Contractual Services	271650	237700	267342
	Material and Supplies	16599	201100	201750
	Depreciation	122408	128502	134979
	Other: Utilities	63259	76700	76700
	Other: Repairs & Maintenance	69542		
	Other:			
	TOTAL OPERATING EXPENSE	733221	838325	916630
	Non-Operating Revenue (Expense) and Transfers			
	Connection Fees			
	Interest Expense			
	Capital Contributions From Outside Sources			
	Impact Fee Collected	134713	110305	115524
	Operating Transfers From:			
	Operating Transfers From:			
	Operating Transfers From:			
	Operating Transfers From:			
	Impact Fee Spent			
	Operating Transfers To: Capital Projects	-40000		
	Operating Transfers To:			
	Operating Transfers To:			
	Operating Transfers To:			
	Other: Miscellaneous Revenues	1673	1226	1500
	NET INCOME (LOSS)	213544	48034	119604
	Cash Operating Needs			
	Net Income (Loss)	213544	48034	119604
	Plus: Depreciation	122408	128502	134979
	Plus: Change in Pension Liability			
	Plus: Impact Fees			
	Plus:			
	Less: Major Improvements and Capital Outlay		102898	1093482
	Less: Bond Principal Payments			
	Less:			
	Less:			
	Less:			
	TOTAL CASH PROVIDED (REQUIRED)	335952	73638	\$ (838,899.00)
	Source of Cash Required			
	Cash Balance at Beginning of Year	2408202	2744154	2817792
	Sale of Investment and Other Current Assets			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	Other:			
	Other:			
	TOTAL CASH PROVIDED (REQUIRED)	2408202	2744154	2817792

Name	Perry City	Fiscal Year Ended		6/30/2022
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	1017273	1105560	1141639
	Interest Earned	33842	38900	38900
	Other: Misc Operating Income	825	676	692
	Other: Refund of Debt Reserve			
	Other:			
	TOTAL OPERATING REVENUE	1051940	1145136	1181231
	Operating Expense			
	Personnel Services	221611	223930	241680
	Contractual Services	24093	42000	42000
	Material and Supplies	17578	116822	120782
	Depreciation	433376	434007	441869
	Other: Utilities	84477	64500	64600
	Other: Repairs & Maintenance	130385	3000	
	Other: Insurance Expense	18293	18600	19800
	Other: Bad Debt Expense	258		
	Other: Miscellaneous	641		
	TOTAL OPERATING EXPENSE	930712	902859	930731
	Non-Operating Revenue (Expense) and Transfers			
	Connection Fees			
	Interest Expense	-235690	-147000	-138560
	Capital Contributions From Outside Sources			
	Impact Fee Collected	173250	141750	138250
	Operating Transfers From: General Fund	0	0	0
	Operating Transfers From: Debr Reserve		153000	
	Operating Transfers From:			
	Operating Transfers From:			
	Impact Fee Spent			
	Operating Transfers To:			
	Operating Transfers To:			
	Operating Transfers To:			
	Operating Transfers To:			
	Other: Miscellaneous - Contribution	2856		
	NET INCOME (LOSS)	61644	390027	250190
	Cash Operating Needs			
	Net Income (Loss)	61644	390027	250190
	Plus: Depreciation	433376	434007	441870
	Plus: Other Revenue			
	Plus: Proceeds from Impact Fees			
	Plus:			
	Less: Major Improvements and Capital Outlay	148636	73503	123000
	Less: Bond Principal Payments	622000	422000	431000
	Less: Interest Paid on Bond			
	Less: Grants Funds Returned to State		1897760	
	Less:			
	TOTAL CASH PROVIDED (REQUIRED)	-275616	-1569229	138060
	Source of Cash Required			
	Cash Balance at Beginning of Year	3550371	3274755	1705526
	Sale of Investment and Other Current Assets			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	Other:			
	Other:			
	TOTAL CASH PROVIDED (REQUIRED)	3550371	3274755	1705526