

**Certification of Budget  
Town**

Name **Randolph Town**

Fiscal Year Ended June 30,

**2013**

Form: MB-BUD-1-2012

**Part I**

**Certification**

ADOPTION OF BUDGET INFORMATION:

In compliance with Utah Code Sections 10-5-107, 10-5-109, 59-2-919, through 59-9-923, as amended which states in effect:

At least seven days prior to its adoption, the mayor shall prepare for the ensuing year, on forms provided by the State Auditor, 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 mentioned Town and 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*

- 10-5-109 (no increase in tax rate - final budget adopted before June 22)
- 59-2-919 through 923, 10-5-109 (increase in tax rate - final budget adopted before August 17)

Date of resolution or ordinance: 6/13/2012  
Public hearing date: 6/13/2012

Lana Jo Peart, Clerk  
Budget Officer

6/28/2012  
Date

435-793-3185  
Phone Number

randolph@allwest.net  
Email Address

**Town**  
**Adopted Budget**

**Name**                      **Randolph Town**

**Fiscal Year Ended June 30,**

**2013**

Form: TN-BUD-1-2012

**Basic Form Instructions**

- |   |   |
|---|---|
| <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 town.</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:<br/>         Utah State Auditor<br/>         Utah State Capitol Complex<br/>         East Office Building Suite E310<br/>         PO Box 142310<br/>         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)
	<b>Taxes</b>			
1.1	General Property Taxes - Current	13050	16000	20000
1.2	Prior Years' Taxes - Delinquent	22		
1.3	General Sales and Use Taxes	51936	52500	55000
1.4	Franchise Taxes	23133	25000	25000
1.5	Transient Room Tax			
1.6	Fee-in-Lieu of Property Taxes	4160	3800	5000
1.7	Municipal Taxes	7692	4600	5000
1.8	Motor Vehicle Operation	146	104	
	<b>Licenses and Permits</b>			
2.1	Business Licenses and Permits	455	950	1500
2.2	Non-business Licenses and Permits	1133	1500	3000
2.3	Cemetery - Burial Permits			
2.4	Animal Licenses			
2.5				
2.6				
	<b>Charges for Services</b>			
3.1	General Government	3265		3300
3.2	Public Safety			
3.3	Streets and Public Improvements			
3.4	Street Sanitation Charges			
3.5	Refuse Collection Charges			
3.6	Parks and Public Property	210	350	500
3.7	Cemeteries			
3.8	Miscellaneous Services:			
3.9				
3.10				

CONTINUE ON PAGE 3 WITH PART II

Name Randolph Town		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)
<b>Fines and Forfeitures</b>				
4.1	Fines			
4.2	Forfeitures			
4.3	Other:			
4.4	Other:			
<b>Intergovernmental Revenue</b>				
5.1	Federal Grants			
5.2	State Grants	21125	6500	0
5.3	State Shared Revenue			
5.4	Class "C" Road Fund Allotment	27023	21000	36000
5.5	Liquor Fund Allotment	919	875	1000
5.6	Grants from Local Units:	11000		
5.7	Cultural - Recreation, Rich County	3031	4000	5000
5.8				
<b>Miscellaneous Revenue</b>				
6.1	Interest Earnings	693	550	2000
6.2	Rents and Concessions		1100	3000
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	Dividends	777		
6.8	Seismic Activity	115		
<b>Contributions and Transfers</b>				
7.1	Transfer From:			
7.2	Transfer From:			
7.3	Transfer From:			
7.4	Loan From:			
7.5	Contribution from Private Sources	71	38	100
7.6	Beg. Class "C" Road Fund Bal. to be Appropri.			
7.7				
7.8				
7.9				
7.10	<b>Beg. General Fund Balance to be Appropriated</b>		51844	39600
<b>TOTAL REVENUES</b>		169956	190711	205000

CONTINUE ON PAGE 4 WITH PART III

Name Randolph Town		Fiscal Year Ended June 30,	2013	
<b>Part III General Fund Expenditures</b>				
Expenditure (a)		Prior Year Actual Exp. (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
<b>General Government</b>				
1.1	Administration	32948	65000	65000
1.2	Auditor	5700	6500	6000
1.3	Other Professional Services	40456	10000	10000
1.4	Elections	0	2000	0
1.5	Personnel	10421	28835	30000
1.6	Capital Outlay - Office Equipment		500	
1.7				
1.8				
<b>Public Safety</b>				
2.1	Police Department	919	876	1000
2.2	Fire Department			
2.3	Animal Control and Regulation			
2.4	Building Inspector			2000
2.5				
2.6				
<b>Public Health</b>				
3.1	Health Services			
3.2				
3.3				
3.4				
<b>Highway and Public Improvements</b>				
4.1	Construction			
4.2	Repair and Maintenance	39730	25000	35000
4.3	Personnel	26991	30000	30000
4.4	Garbage collection and disposal		1000	1000
4.5	Capital Outlay - Street Lights		2500	
<b>Parks, Rec., and Public Property</b>				
5.1	Park and Park Areas	9976	2500	7000
5.2	Recreation and Culture		4000	7500
5.3	Libraries			
5.4	Cemeteries			
5.5	Wilford Woodruff House		2500	3000
5.6	Capital Outlay - Maintenance Equipment		2000	
5.7				

CONTINUE ON PAGE 5 WITH PART III

Name Randolph Town		Fiscal Year Ended June 30,	2013	
Part III General Fund Expenditures - Continued				
	Expenditure (a)	Prior Year Actual Exp. (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	<b>Community and Economic Devel.</b>			
6.1	Community Planning			
6.2	Community Development		7500	7500
6.3	Economic Development and Assistance			
6.4				
6.5				
6.6				
	<b>Debt Service</b>			
7.1	Principal and Interest			
7.2				
	<b>Transfers and Other Uses</b>			
8.1	Transfer To:			
8.2	Transfer To:			
8.3	Other:			
8.4				
	<b>Miscellaneous</b>			
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	<b>Budgeted Increase in Fund Balance</b>			
	<b>TOTAL EXPENDITURES</b>	167141	190711	205000

CONTINUE ON PAGE 6 WITH PART IV

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

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

<b>Name</b>	<b>Randolph Town</b>	<b>Fiscal Year Ended June 30,</b>	<b>2013</b>
-------------	----------------------	-----------------------------------	-------------

<b>Part V</b>	<b>Debt Service Fund</b>
---------------	--------------------------

Description (a)		Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	<b>Revenues</b>			
1.1	Bond Issues (Except Enterprise)			
1.2	Property Taxes			
1.3	Fee-in-Lieu of Property Taxes			
1.4	Interest Income			
1.5	Transfer From:			
1.6	Other:			
1.7				
1.8				
1.9				
1.10				
1.11				
1.12				
	<b>TOTAL REVENUE</b>	0	0	0

1.13	<b>Beginning Fund Balance</b>			
------	-------------------------------	--	--	--

	<b>TOTAL AVAILABLE FOR APPROPRIATION</b>	0	0	0
--	--	---	---	---

Expenditures				
3.1	Debt Service			
3.2	Retirement of bonds			
3.3	Interest on bonds			
3.4	Agent's Fees			
3.5	Other:			
3.6				
3.7				
3.8				
3.9				
3.10				
3.11				
	<b>TOTAL EXPENDITURES</b>	0	0	0

3.12	<b>Ending Fund Balance</b>	0	0	0
------	----------------------------	---	---	---

--	--	--	--	--

<b>Name</b>	<b>Randolph Town</b>	<b>Fiscal Year Ended June 30,</b>	<b>2013</b>
-------------	----------------------	-----------------------------------	-------------

<b>Part VI</b>	<b>Capital Projects Fund</b>
----------------	------------------------------

<b>Nature of the Fund:</b>			
----------------------------	--	--	--

Description (a)	Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
--------------------	-----------------------------	---------------------------------	---

<b>Revenues</b>			
1.1	Transfers from General Fund		90000
1.2	Interest Income	328	300
1.3	Other Additions		
1.4			
1.5			
1.6			
1.7			
1.8			
1.9			
1.10			
1.11			
1.12			
	<b>TOTAL REVENUE</b>	328	300

1.13	<b>Beginning Fund Balance</b>	153216	153544	136644
------	-------------------------------	--------	--------	--------

	<b>TOTAL AVAILABLE FOR APPROPRIATION</b>	153544	153844	226644
--	--	--------	--------	--------

<b>Expenditures</b>				
3.1	Park		12200	7500
3.2	New Road Construction			50000
3.3	Town Hall (Scout House renovation)			30000
3.4	Street Lights			2500
3.5	Office Equipment			1000
3.6	Maintenance Equipment			2000
3.7				
3.8				
3.9				
3.10				
3.11				
	<b>TOTAL EXPENDITURES</b>	0	12200	93000

3.12	<b>Ending Fund Balance</b>	153544	141644	133644
------	----------------------------	--------	--------	--------

--	--	--	--	--



<b>Name</b>	<b>Randolph Town</b>	<b>Fiscal Year Ended June 30,</b>	<b>2013</b>
<b>Part VII</b>	<b>Other Fund</b>		
<b>Nature of the Fund:</b>			
	<b>Description (a)</b>	<b>Prior Year Actual (b)</b>	<b>Current Year Estimate (c)</b>
			<b>Ensuing Year Approved Budget Appropriation (d)</b>
	<b>Revenues</b>		
1.1	Transfers from General Fund		
1.2	Interest Income		
1.3	Other Additions		
1.4			
1.5			
1.6			
1.7			
1.8	<b>Beginning Fund Balance to be Appropriated</b>		
	<b>TOTAL REVENUE</b>	0	0
	<b>Expenditures</b>		
2.1			
2.2			
2.3			
2.4			
2.5			
2.6			
2.7			
2.8	<b>Appropriated Increase in fund Balance</b>		
	<b>TOTAL EXPENDITURES</b>	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. 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  
income (loss) should

of electric. A  
d, such as water and

enterprise fund rather

Name	Randolph Town	Fiscal Year Ended June 30,	2013	
<b>Part IX</b>	<b>Enterprise or Internal Service Fund:</b>			
	Description (a)	Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	<b>Operating Revenue</b>			
1.1	Charge for Services	65889	65000	70000
1.2	Interest Earned			
1.3	Other:			
1.4	Other:			
1.5	Other:			
	<b>TOTAL OPERATING REVENUE</b>	65889	65000	70000
	<b>Operating Expense</b>			
2.1	Personnel Services	38001	50000	45000
2.2	Contractual Services	19000	2000	10000
2.3	Material and Supplies	12610	25000	25000
2.4	Depreciation	26830	25000	25000
2.5	Other:			
2.6	Other:			
2.7	Other:			
	<b>TOTAL OPERATING EXPENSE</b>	96441	102000	105000
	<b>Non-Operating Revenue (Expense) and Transfers</b>			
3.1	Connection Fees			
3.2	Interest Expense			
3.3	Capital Contributions From Outside Sources			
3.4	Operating Transfers From:			
3.5	Operating Transfers From:			
3.6	Operating Transfers From:			
3.7	Operating Transfers From:			
3.8	Operating Transfers To:			
3.9	Operating Transfers To:			
3.10	Operating Transfers To:			
3.11	Operating Transfers To:			
3.12	Other:			
	<b>NET INCOME (LOSS)</b>	-30552	-37000	-35000
	<b>Cash Operating Needs</b>			
4.1	Net Income (Loss)	-30552	-37000	-35000
4.2	Plus: Depreciation	26830	25000	25000
4.3	Plus:			
4.4	Plus:			
4.5	Plus:			
4.6	Less: Major Improvements and Capital Outlay		7000	
4.7	Less: Bond Principal Payments			
4.8	Less:			
4.9	Less:			
4.10	Less:			
	<b>TOTAL CASH PROVIDED (REQUIRED)</b>	-3722	-19000	-10000
	<b>Source of Cash Required</b>			
5.1	Cash Balance at Beginning of Year	117479	126058	150000
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:			
	<b>TOTAL CASH PROVIDED (REQUIRED)</b>	117479	126058	150000