

Budget Form for: Cities, Towns & Counties	Name	Perry City
	Fiscal Year Ended	6/30/2017

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 contact:
 - Counties: Van Christensen
vchristensen@utah.gov or (801) 538-1394
 - Municipalities: Jeremy Walker
jeremywalker@utah.gov or (801) 538-1040.
7. **Upload completed budgets to reporting.auditor.utah.gov.** If you have any questions related to the uploading of your document, please contact Kylie Cone at 801-538-1364 or kccone@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

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	664461	565440	591629
1.2	Prior Years' Taxes - Delinquent			
1.3	General Sales and Use Taxes	642353	640100	695851
1.4	Franchise Taxes	239244	273500	248900
1.5	Transient Room Tax	9500	7000	9450
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		96506	86121
1.10	Penalties and Interest on Delinquent Taxes			
1.11	Other (specify): Transit Tax		212196	216500
Licenses and Permits				
2.1	Business Licenses and Permits	20559	20900	20600
2.2	Non-business Licenses and Permits	985	500	1500
2.3	Building, Structures, and Equipment	92486	82100	93974
2.4	Marriage Licenses			
2.5	Motor Vehicle Operation			
2.6	Cemetery - Burial Permits			
2.7	Animal Licenses	2858	2900	3000
2.8	Other (specify):			

CONTINUE PART I ON PAGE 2

Name		Perry City	Fiscal Year Ended		6/30/2017
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				
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	5172	1000	4000	
3.5	Sale of Maps and Publications	70	150	150	
3.6	Auditor's Fees				
3.7	Surveyor's Fees				
3.8	Treasurer's Fees				
3.9	Public Safety	3725	3970	3700	
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	3206	2800	3225	
3.25	Cemeteries				
3.26	Miscellaneous Services	20273	12600	15900	
3.27	Other (specify):				
	Fines and Forfeitures				
4.1	Fines	36927	37900	28500	
4.2	Forfeitures				
4.3	Other (specify):				
CONTINUE PART I ON PAGE 3					

Name Perry City		Fiscal Year Ended		6/30/2017
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			
5.1	Federal Grants	22713		
5.2	General Government	10570	12638	13000
5.3	Public Safety	5937	6860	6295
5.4	Highways and Streets			
5.5	Health			
5.6	Cultural - Recreation			
5.7	Federal Payments in Lieu of Taxes			
5.8	State Grants			
5.9	State Shared Revenue			
5.10	Class "C" Road Fund Allotment	178042	219500	180000
5.11	Liquor Fund Allotment	3990	3990	5000
5.12	Grants from Local Units	1000	20000	4100
5.13	Other (specify):	56000	40000	49000
	Miscellaneous Revenue			
6.1	Interest Earnings	18800	18000	26500
6.2	Rents and Concessions			
6.3	Sale of Fixed Assets - Compensation for Loss			45000
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: Public Safety Impact Fees		10,000	10000
7.2	Transfer From: Park Impact Fees		20677	
7.3	Transfer From: Tourism Grant Funds Restricted			2000
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 Appopr.		10000	73500
	Beg. General Fund Bal. to be Appropriated		143462	198062
	TOTAL REVENUES	2038871	2464689	2635457

CONTINUE ON PAGE 4 WITH PART II

Name Perry City		Fiscal Year Ended		6/30/2017
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	565121	695600	742417
	Commission or Council			
	Legislative Committees and Special Bodies			
	Ordinances and Proceedings			
	Judicial	27343	34500	35000
	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		6/30/2017
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		524424	540644	582400
Fire Department		20200	28310	29900
Corrections (Jail)				
Protective Inspections				
Other Protective				
Agricultural Inspection				
Animal Control and Regulation		852.6	1450	1350
Flood Control				
Emergency Services (Civil Defense)				
Other (specify): First Responders		26943	33894	37312
Public Health				
Health Services				
Infirmaries				
Other (specify):				
Highway and Public Improvements				
Highways		308118	360892	267679
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		145280	135829	92070
Park Lighting				
Recreation and Culture				
Libraries				
Cemeteries				
Other (specify): Gun Range		37912	40946	70080
CONTINUE PART II ON PAGE 6				

Name Perry City		Fiscal Year Ended		6/30/2017
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		54275	424996	503252
Urban Redevelopment and Housing				
Economic Development and Assistance				
Economic Opportunity				
Other (specify):				
Debt Service				
Principal and Interest				
Other (specify):				
Transfers and Other Uses				
Transfer To: Sewer Fund		142628	142628	131497
Transfer To: Capital Projects - Fire Station		25000	25000	25000
Transfer To: Capital Projects - 1200 West South				57500
Transfer To: Capital Projects - 1200 West North				60000
Transfer To: Debt Service Fund				
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		160775.4		
TOTAL EXPENDITURES		2038872	2464689	2635457
CONTINUE ON PAGE 7 FOR PART III				

Name	Perry City	Fiscal Year Ended		6/30/2017
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		6/30/2017
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	48667	82652	70549
	Fee-in-Lieu of Property Taxes			
	Interest Income			
	Transfer From:			
	Other: Charges for Service	75003	188151	190032
	Transfer from:			
	TOTAL REVENUE	123670	270803	260581
	Beginning Fund Balance	179046	117187	177860
	TOTAL AVAILABLE FOR APPROPRIATION	302716	387990	438441
	Expenditures			
	Debt Service	135000	142000	148000
	Retirement of bonds			
	Interest on bonds	50529	43903	37967
	Agent's Fees		9375	10000
	Other: Transfer to RDA Tax Increment to Payback loan		14852	
	TOTAL EXPENDITURES	185529	210130	195967
	Ending Fund Balance	117187	177860	242474

Name	Perry City	Fiscal Year Ended	6/30/2017	
Part V	Capital Projects Fund			
Nature of the Fund:		Perry-Brigham Joint Fire Station		
Description (a)		Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Revenues			
	Transfers from General Fund	25000	25000	25000
	Interest Income			
	Other Additions			
	TOTAL REVENUE	25000	25000	25000
	Beginning Fund Balance		25000	50000
	TOTAL AVAILABLE FOR APPROPRIATION	25000	50000	75000
	Expenditures			
	TOTAL EXPENDITURES	0	0	0
	Ending Fund Balance	25000	50000	75000

Name	Perry City	Fiscal Year Ended	6/30/2017	
Part V	Capital Projects Fund			
Nature of the Fund:		1200 West South		
Description (a)		Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
Revenues				
Transfers from General Fund				57500
Interest Income				
Other Additions				
TOTAL REVENUE		0	0	57500
Beginning Fund Balance				
TOTAL AVAILABLE FOR APPROPRIATION		0	0	57500
Expenditures				
TOTAL EXPENDITURES		0	0	0
Ending Fund Balance		0	0	57500

Name	Perry City	Fiscal Year Ended	6/30/2017	
Part V	Capital Projects Fund			
Nature of the Fund:		1200 West North		
Description (a)		Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
Revenues				
Transfers from General Fund				60000
Interest Income				
Other Additions				
TOTAL REVENUE		0	0	60000
Beginning Fund Balance				
TOTAL AVAILABLE FOR APPROPRIATION		0	0	60000
Expenditures				
TOTAL EXPENDITURES		0	0	0
Ending Fund Balance		0	0	60000

Name	Perry City	Fiscal Year Ended	6/30/2017	
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	6/30/2017	
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	40747	56030	50845
	Interest Earned			
	Other:			
	Other:			
	Other:			
	TOTAL OPERATING REVENUE	40747	56030	50845
	Operating Expense			
	Personnel Services			
	Contractual Services			
	Material and Supplies			
	Depreciation	40747	56030	50845
	Other:			
	Other:			
	Other:			
	TOTAL OPERATING EXPENSE	40747	56030	50845
	Non-Operating Revenue (Expense) and Transfers			
	Connection Fees			
	Interest Expense			
	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 Beginnning	61148	61148	61148
	NET INCOME (LOSS)	61148	61148	61148
	Cash Operating Needs			
	Net Income (Loss)	61148	61148	61148
	Plus: Depreciation			
	Plus:			
	Plus:			
	Plus:			
	Less: Major Improvements and Capital Outlay			
	Less: Bond Principal Payments			
	Less:			
	Less:			
	Less:			
	TOTAL CASH PROVIDED (REQUIRED)	61148	61148	61148
	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		6/30/2017
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	637786	658000	663480
	Interest Earned	2690		1500
	Other: Misc Operating Revenue	9250	7000	8300
	Other:			
	Other:			
	TOTAL OPERATING REVENUE	649726	665000	673280
	Operating Expense			
	Personnel Services	122822	161582	139363
	Contractual Services	203366	210900	200550
	Material and Supplies	18293	119645	152638
	Depreciation	94289	96105	93779
	Other: Utilities	69077	65800	64500
	Other: Repairs and Maintenance	29050		
	Other:			
	TOTAL OPERATING EXPENSE	536897	654032	650830
	Non-Operating Revenue (Expense) and Transfers			
	Connection Fees			
	Interest Expense	-4429	-3968	-3020
	Capital Contributions From Outside Sources			
	Impact Fee Collected	114155	84300	99485
	Operating Transfers From:			
	Operating Transfers From:			
	Operating Transfers From:			
	Operating Transfers From: Unrestricted Fund Balance			100371
	Impact Fee Spent			260000
	Operating Transfers To:			
	Operating Transfers To:			
	Operating Transfers To:			
	Operating Transfers To:			
	Other: Miscellaneous Revenues	1455	1000	1300
	NET INCOME (LOSS)	224010	92300	480586
	Cash Operating Needs			
	Net Income (Loss)	224010	92300	480586
	Plus: Depreciation			
	Plus:			
	Plus:			
	Plus:			
	Less: Major Improvements and Capital Outlay			370000
	Less: Bond Principal Payments			
	Less:			
	Less:			
	Less:			
	TOTAL CASH PROVIDED (REQUIRED)	224010	92300	110586
	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	6/30/2017	
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	891134	918919	935163
	Interest Earned		1500	1500
	Other: Miscellaneous Revenues	750	475	690
	Other:			
	Other:			
	TOTAL OPERATING REVENUE	891884	920894	937353
	Operating Expense			
	Personnel Services	163914	187599	195530
	Contractual Services	16085	25000	25000
	Material and Supplies	7870	144530	183850
	Depreciation	413053	413288	416615
	Other: Utilities	88352	82700	67925
	Other: Repairs and Maintenance	86282		
	Other: Insruance expenses	19325	21600	21600
	TOTAL OPERATING EXPENSE	794881	874717	910520
	Non-Operating Revenue (Expense) and Transfers			
	Connection Fees			
	Interest Expense	-306500	-298500	-298500
	Capital Contributions From Outside Sources	15549	18500	0
	Impact Fee Collected	146975	92700	140170
	Operating Transfers From: General Fund	142628	142628	131497
	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	-11487		
	NET INCOME (LOSS)	84168	1505	0
	Cash Operating Needs			
	Net Income (Loss)	84168	1505	0
	Plus: Depreciation			
	Plus:			
	Plus:			
	Plus:			
	Less: Major Improvements and Capital Outlay			
	Less: Bond Principal Payments			
	Less:			
	Less:			
	Less:			
	TOTAL CASH PROVIDED (REQUIRED)	84168	1505	0
	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