

**Certification of Budget
City**

Name **Enoch City**

Fiscal Year Ended June 30,

2012

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: June 15th, 2011

Public hearing date: June 1st, 2011

Susan G. Lewis
Budget Officer

7/12/2011
Date

435-586-1119
Phone Number

lewis@cityofenoch.org
Email Address

**City
Adopted Budget**

Name Enoch City
Fiscal Year Ended June 30,

2012

Form: CITY-BUD-1-2012

Basic Form Instructions

- 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.
- 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.
- 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. Some items may not apply to your city.
- 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.
- 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

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	278433	285771	285000
1.2	Prior Years' Taxes - Delinquent	14490	14679	15500
1.3	General Sales and Use Taxes	395212	429528	420000
1.4	Franchise Taxes	133296	112896	133800
1.5	Transient Room Tax			
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	57823	43809	52000
1.10	Penalties and Interest on Delinquent Taxes			
1.11	Telecommunications Tax	48685	52343	52000
1.12				
1.13				
Licenses and Permits				
2.1	Business Licenses and Permits	5141	4880	5500
2.2	Non-business Licenses and Permits	34200	10960	16000
2.3	Building, Structures, and Equipment	54093	34274	30000
2.4	Marriage Licenses			
2.5	Motor Vehicle Operation			
2.6	Cemetery - Burial Permits			
2.7	Animal Licenses	990	910	2000
2.8				
2.9				
2.10				

CONTINUE ON PAGE 3 WITH PART II

Name		Fiscal Year Ended June 30,	2012	
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	1903	595	500
3.5	Sale of Maps and Publications			
3.6	Auditor's Fees			
3.7	Surveyor's Fees			
3.8	Treasurer's Fees			
3.9	Public Safety	38854	37545	35000
3.10	Special Police Services	2605	4444	5500
3.11	Special Protective Services			
3.12	Corrective Fees (Jail)			
3.13	Streets and Public Improvements			
3.14	Street, Sidewalk, and Curb Repairs	2425	325	1100
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	540		18000
3.25	Cemeteries	5150	5300	7000
3.26	Miscellaneous Services:			
3.27				
3.28				
3.29				
3.30				
	Fines and Forfeitures			
4.1	Fines	25565	26543	35000
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	450	450	450
5.2	General Government			
5.3	Public Safety			
5.4	Highways and Streets			
5.5	Health			
5.6	Cultural - Recreation	6733	6192	6000
5.7	Federal Payments in Lieu of Taxes			
5.8	State Grants	447	2778	2000
5.9	State Shared Revenue			
5.10	Class "C" Road Fund Allotment	222712	225392	220000
5.11	Liquor Fund Allotment	4608	4521	4600
5.12	Grants from Local Units:	2500	2500	2500
5.13				
5.14				
5.15				
	Miscellaneous Revenue			
6.1	Interest Earnings	12428	9292	9800
6.2	Rents and Concessions	600	600	600
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	Miscellaneous Income	8482	20332	9000
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.			20000
7.10				
7.11				
7.12				
7.13	Beg. General Fund Balance to be Appropriated	39747	24008	72500
	TOTAL REVENUES	1398112	1360867	1461350

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			
1.2	Commission or Council	28444	27591	29300
1.3	Legislative Committees and Special Bodies			
1.4	Ordinances and Proceedings	2055	1818	3000
1.5	Judicial			
1.6	City and Precinct Courts	300		
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	10277	10188	11600
1.13	Central Purchasing			
1.14	Personnel			
1.15	Budgeting			
1.16	Data Processing			
1.17	Microfilming			
1.18	Administrative Agencies	134153	104513	116800
1.19	Auditor	6000	5100	5100
1.20	Clerk			
1.21	Treasurer			
1.22	Recorder			
1.23	Attorney	13580	17554	19000
1.24	Surveyor			
1.25	Assessor			
1.26	Non-Departmental	59315	47130	50000
1.27	General Governmental Buildings	13578	17159	14000
1.28	Elections	5227		5000
1.29	Planning and Zoning			
1.30	Education and Community Promotion	10635	5687	6900
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	382325	412456	386800
2.2	Fire Department	49376	54739	67850
2.3	Corrections (Jail)			
2.4	Protective Inspections	54843	55115	56550
2.5	Other Protective			
2.6	Agricultural Inspection			
2.7	Animal Control and Regulation	74139	72859	78700
2.8	Flood Control			
2.9	Emergency Services (Civil Defense)	1311	1504	1000
2.10	Public Safety	53225	48984	57650
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	32035	22339	50000
4.2	Class "C" Road Program	332524	320049	330650
4.3	Sanitation	17258	7000	5000
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	68111	79769	98600
5.2	Park Lighting			
5.3	Recreation and Culture	3173	5928	4650
5.4	Libraries	41839	41175	41200
5.5	Cemeteries	4389	2210	2000
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			
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	Capital Improvements		20000	20000
8.2				
8.3				
8.4				
Loan To:				
8.5				
8.6				
8.7				
8.8				
8.9	Use of Restricted/Reserved Fund Balance			
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			
TOTAL EXPENDITURES		1398112	1380867	1461350

CONTINUE ON PAGE 8 WITH PART IV

Name	Enoch City	Fiscal Year Ended June 30,	2012	
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	Enoch City	Fiscal Year Ended June 30,	2012
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Part V	Debt Service Fund
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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			
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				
	TOTAL REVENUE	0	0	0

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

4.1	Ending Fund Balance	0	0	0
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Name	Enoch City	Fiscal Year Ended June 30,	2012
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Part VI	Capital Projects Fund
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Nature of the Fund:	Capital Improvements Projects
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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	0	20000	20000
1.2	Interest Income	515	515	500
1.3	Other Additions	0		
1.4				
1.5				
1.6				
1.7				
1.8				
1.9				
1.10				
1.11				
1.12				
TOTAL REVENUE		515	20515	20500

2.1	Beginning Fund Balance	225204	142255	96338
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TOTAL AVAILABLE FOR APPROPRIATION		225719	162770	116838
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Expenditures				
3.1	Professional Services	83464	66432	
3.2				
3.3				
3.4				
3.5				
3.6				
3.7				
3.8				
3.9				
3.10				
3.11				
TOTAL EXPENDITURES		83464	66432	0

4.1	Ending Fund Balance	142255	96338	116838
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Name	Enoch City	Fiscal Year Ended June 30,	2012
Part VII	Other Fund	Community Development Agency	
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	0	0
	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 budget is critical to the effective operation of any organization, it is more important to know whether an organization is operating at a profit or loss on current year revenues and expenses in a fiscal year period. If 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 reconciliation section provided at the bottom of the form for cash flow analysis. Net income does 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
for the enterprise is
. Since enterprise
; that a private
values even though
and debt repayment
/n to use the cash
ome (loss) should

electric. A
d, such as water and

prise fund rather

Name		Fiscal Year Ended June 30,		2012
Part IX		Water Fund		
Enterprise or Internal Service Fund:				
Description (a)		Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
Operating Revenue				
1.1	Charge for Services	618831	605376	587500
1.2	Interest Earned	3534	3376	3500
1.3	Other: Contributions from outside source		61654	
1.4	Other:			
1.5	Other:			
TOTAL OPERATING REVENUE		622365	670406	591000
Operating Expense				
2.1	Personnel Services	191121	185989	194900
2.2	Contractual Services	145250	129767	144900
2.3	Material and Supplies	110587	248566	244100
2.4	Depreciation	151712	44000	7600
2.5	Other:			
2.6	Other:			
2.7	Other:			
TOTAL OPERATING EXPENSE		598670	608322	591500
Non-Operating Revenue (Expense) and Transfers				
3.1	Connection Fees	16995	7875	8000
3.2	Interest Expense	-60648	-75119	-70100
3.3	Capital Contributions From Outside Sources			
3.4	Impact Fee Collected	214000	56800	55000
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		56000	0
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)		194042	107640	-7600
Cash Operating Needs				
4.1	Net Income (Loss)	194042	107640	-7600
4.2	Plus: Depreciation	151712	44000	7600
4.3	Plus:			
4.4	Plus:			
4.5	Plus:			
4.6	Less: Major Improvements and Capital Outlay	27688	61654	7600
4.7	Less: Bond Principal Payments	21000	25000	132600
4.8	Less: Water Rights Lease Payment	111000	111000	
4.9	Less:			
4.10	Less:			
TOTAL CASH PROVIDED (REQUIRED)		186066	-46014	-140200
Source of Cash Required				
5.1	Cash Balance at Beginning of Year		46014	140200
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	46014	140200

Name	Enoch City	Fiscal Year Ended June 30,	2012	
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	472997	489130	475000
1.2	Interest Earned	11827	8847	9000
1.3	Other:			
1.4	Other:			
1.5	Other:			
	TOTAL OPERATING REVENUE	484824	497977	484000
	Operating Expense			
2.1	Personnel Services	116043	112621	146500
2.2	Contractual Services	117332	140385	149500
2.3	Material and Supplies	17555	10772	163500
2.4	Depreciation	145420	46000	30500
2.5	Other:			
2.6	Other:			
2.7	Other:			
	TOTAL OPERATING EXPENSE	396350	309778	490000
	Non-Operating Revenue (Expense) and Transfers			
3.1	Connection Fees	1300	2306	2000
3.2	Interest Expense	-31675	-9937	-35000
3.3	Capital Contributions From Outside Sources			
3.4	Impact Fee Collected	77900	27170	38000
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	0	0	0
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)	135999	207738	-1000
	Cash Operating Needs			
4.1	Net Income (Loss)	135999	207738	-1000
4.2	Plus: Depreciation	145420	46000	30500
4.3	Plus:			
4.4	Plus:			
4.5	Plus:			
4.6	Less: Major Improvements and Capital Outlay			
4.7	Less: Bond Principal Payments	200000	115000	99500
4.8	Less:			
4.9	Less:			
4.10	Less:			
	TOTAL CASH PROVIDED (REQUIRED)	81419	138738	-70000
	Source of Cash Required			
5.1	Cash Balance at Beginning of Year			-70000
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	Withdrawal from savings			75000
5.6	Other:			
	TOTAL CASH PROVIDED (REQUIRED)	0	0	5000

Name		Fiscal Year Ended June 30,		2012
Part IX		Refuse Fund		
Enterprise or Internal Service Fund:				
Description (a)		Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
Operating Revenue				
1.1	Charge for Services	165389	169423	167500
1.2	Interest Earned	0	117	150
1.3	Other: Other Interlocal Agreements	115736	116185	122000
1.4	Other:			
1.5	Other:			
TOTAL OPERATING REVENUE		281125	285725	289650
Operating Expense				
2.1	Personnel Services	85133	85296	92000
2.2	Contractual Services			
2.3	Material and Supplies	27500	48030	93000
2.4	Depreciation	40416	37450	32650
2.5	Other:			
2.6	Other:			
2.7	Other:			
TOTAL OPERATING EXPENSE		153049	170776	217650
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	0	0	0
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)		128076	114949	72000
Cash Operating Needs				
4.1	Net Income (Loss)	128076	114949	72000
4.2	Plus: Depreciation	40416	37450	
4.3				
4.4				
4.5				
4.6	Less: Major Improvements and Capital Outlay			
4.7	Less: Bond Principal Payments			
4.8	Less: Landfill Payment to County	78000	76680	72000
4.9	Less:			
4.10	Less:			
TOTAL CASH PROVIDED (REQUIRED)		90492	75719	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