

**Adopted Budget Form for:**

Cities, Towns &amp; Counties

**Name****Huntsville Town Corporation****Fiscal Year Ended****6/30/2015****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 Patricia Nelson at (801) 538-1334 or 1-800-622-1243, or send an email to [patricianelson@utah.gov](mailto:patricianelson@utah.gov).
7. **Send completed budgets electronically to [sao@utah.gov](mailto:sao@utah.gov) or mail a printed form to:**  
 Office of the Utah State Auditor  
 Utah State Capitol Complex  
 East Office Building Suite E310  
 PO Box 142310  
 Salt Lake City, UT 84114

**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)
<b>Taxes</b>			
General Property Taxes - Current	165877	65000	69000
Prior Years' Taxes - Delinquent		4000	3000
General Sales and Use Taxes		90000	89000
Franchise Taxes			
Transient Room Tax			
Re-appraisals			
Assessing and Collecting - State-wide Levy			
Assessing and Collecting - County Levy			
Fee-in-Lieu of Property Taxes		4500	3500
Penalties and Interest on Delinquent Taxes			
Other (specify):Municipal Telecom Tax		5500	6000
<b>Licenses and Permits</b>			
Business Licenses and Permits	10504	6000	4000
Non-business Licenses and Permits			
Building, Structures, and Equipment		6000	9500
Marriage Licenses			
Motor Vehicle Operation			
Cemetery - Burial Permits		6000	4500
Animal Licenses			
Other (specify):		500	500

CONTINUE PART I ON PAGE 2

Name		Huntsville Town Corporation		Fiscal Year Ended	6/30/2015
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)	
<b>Charges for Services</b>					
	General Government	43725	20000		10000
	Court Costs, Fees, and Charges (Clerk)				
	Recording of Legal Documents (Recorder)				
	Zoning and Subdivision Fees				
	Sale of Maps and Publications				
	Auditor's Fees				
	Surveyor's Fees				
	Treasurer's Fees				
	Public Safety				
	Special Police Services				
	Special Protective Services				
	Corrective Fees (Jail)				
	Streets and Public Improvements				
	Street, Sidewalk, and Curb Repairs				
	Parking Meter Revenue				
	Street Lighting Charges				
	Sanitation				
	Sewer Charges				
	Street Sanitation Charges				
	Refuse Collection Charges				
	Sale of Waste and Sludge				
	Weed Removal and Cleaning Charges				
	Health				
	Parks and Public Property		5000		13000
	Cemeteries		10000		7000
	Miscellaneous Services				
	Other (specify):				
<b>Fines and Forfeitures</b>					
	Fines	5953	6000		6000
	Forfeitures				
	Other (specify):				

CONTINUE PART I ON PAGE 3

Name		Huntsville Town Corporation		Fiscal Year Ended	6/30/2015
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)	
<b>Intergovernmental Revenue</b>					

	Federal Grants		200000	
	General Government			
	Public Safety			
	Highways and Streets			
	Health			
	Cultural - Recreation			
	Federal Payments in Lieu of Taxes			
	State Grants			
	State Shared Revenue			
	Class "C" Road Fund Allotment	38721	40000	40000
	Liquor Fund Allotment			
	Grants from Local Units		5000	0
	Other (specify):			
	<b>Miscellaneous Revenue</b>			
	Interest Earnings	717	1500	1400
	Rents and Concessions		3600	3600
	Sale of Land	63265		13000
	Sale of Materials and Supplies		500	500
	Sales of Bonds			
	Other Financing - Capital Lease Obligations			
	Other (1st Street Toll Fee)		15000	66900
	Other Miscellaneous Revenue		5000	5000
	<b>Contributions and Transfers</b>			
	Transfer From: 4th of July Fund	19264	10000	0
	Transfer From Other Funds			900
	Transfer From:			
	Transfer From:			
	Loan From:			
	Loan From:			
	Contribution from Private Sources	48674	35000	8000
	Beg. Class "C" Road Fund Bal. to be Appopr.			
	<b>Beg. General Fund Bal. to be Appropriated</b>	9774	60400	76700
	<b>TOTAL REVENUES</b>	406474	604500	441000

CONTINUE ON PAGE 4 WITH PART II

<b>Name Huntsville Town Corporation</b>		<b>Fiscal Year Ended</b>		<b>6/30/2015</b>
<b>Part II General Fund Expenditures</b>				
	<b>Expenditure</b>	<b>Prior Year</b>	<b>Current Year</b>	<b>Ensuing Year</b>
	<b>(a)</b>	<b>Actual Exp.</b>	<b>Estimate</b>	<b>Approved Budget</b>
	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>Appropriation</b>
	<b>(d)</b>			
	<b>General Government</b>			
	Administrative/Legislative	99416	100000	105000
	Commission or Council			
	Legislative Committees and Special Bodies			

	Ordinances and Proceedings			
	Judicial			
	City and Precinct Courts		3000	
	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		15000	16750
	Clerk			
	Treasurer			
	Recorder			
	Attorney			
	Surveyor			
	Assessor			
	Non-Departmental			
	General Governmental Buildings			
	Elections		2000	
	Planning and Zoning			
	Education and Community Promotion			
	Other Professional Services		5000	2500
	Other (specify):Utilities		5000	5000
	Other (specify): Telephone & Internet		2500	2500

CONTINUE PART II ON PAGE 5

<b>Name Huntsville Town Corporation</b>		<b>Fiscal Year Ended</b>		<b>6/30/2015</b>
<b>Part II General Fund Expenditures - Continued</b>				
	<b>Expenditure (a)</b>	<b>Prior Year Actual Exp. (b)</b>	<b>Current Year Estimate (c)</b>	<b>Ensuing Year Approved Budget Appropriation (d)</b>
	<b>Public Safety</b>			
	Police Department	55409	53000	53000
	Fire Department			
	Corrections (Jail)			
	Protective Inspections			
	Other Protective			
	Agricultural Inspection			
	Animal Control and Regulation		3500	3500
	Flood Control			
	Emergency Services (Civil Defense)		500	1000
	Other (specify):			

	<b>Public Health</b>			
	Health Services			
	Infirmaries			
	Other (specify):Landfill		7000	4000
	<b>Highway and Public Improvements</b>			
	Highways			
	Class "C" Road Program	87804		
	Sanitation			
	Sewage Collections and Disposal			
	Shop and Garage		9000	15000
	Construction		230000	16000
	Repair and Maintenance		30000	38000
	Other (specify):Wages & Payroll Expense		24000	15000
	Capital Outlay New Town Shed	41012	0	0
	<b>Parks, Rec., and Public Property</b>			
	Park and Park Areas	25225	32000	32000
	Park Lighting			
	Recreation and Culture			
	Libraries			
	Cemeteries	27461	23000	23000
	Other (specify):			

CONTINUE PART II ON PAGE 6

**Name** **Huntsville Town Corporation**      **Fiscal Year Ended**      **6/30/2015**

**Part II 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 Development</b>			
Community Planning			
Community Development			
Urban Redevelopment and Housing			
Economic Development and Assistance			
Economic Opportunity			
Other (specify):			
<b>Debt Service</b>			
Principal and Interest		21000	21000
Other (specify):			
<b>Transfers and Other Uses</b>			
Transfer To:Capital Projects Fund	62510	35000	83750
Transfer To:			
Transfer To:			
Due Other Funds		4000	4000

Loan To:			
Loan To:			
Use of Restricted/Reserved Fund Balance			
Class "C" Road Funds			
<b>Miscellaneous</b>			
Judgments and Losses			
FEMA Reimbursement of Flood Costs			
Other Flood Costs			
Other (specify):			
<b>Budgeted Increase in Fund Balance</b>			
<b>TOTAL EXPENDITURES</b>	398837	604500	441000

CONTINUE ON PAGE 7 FOR PART III

<b>Name</b>	<b>Huntsville Town Corporation</b>	<b>Fiscal Year Ended</b>	<b>6/30/2015</b>
<b>Part III</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>			
<b>Other Sources</b>			
Usage of Beginning Fund Balance			
Transfer From:			
<b>TOTAL REV AND OTHER SOURCES</b>	0	0	0

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

<b>Name</b> Huntsville Town Corporation	<b>Fiscal Year Ended</b>	<b>6/30/2015</b>
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<b>Part IV</b> Debt Service Fund
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Description (a)	Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
<b>Revenues</b>			
Bond Issues (Except Enterprise)			
Property Taxes			
Fee-in-Lieu of Property Taxes			
Interest Income			
Transfer From:			
Other:			
<b>TOTAL REVENUE</b>	0	0	0

<b>Beginning Fund Balance</b>			
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<b>TOTAL AVAILABLE FOR APPROPRIATION</b>	0	0	0
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<b>Expenditures</b>			
Debt Service			
Retirement of bonds			
Interest on bonds			
Agent's Fees			
Other:			
<b>TOTAL EXPENDITURES</b>	0	0	0

<b>Ending Fund Balance</b>	0	0	0
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<b>Name</b>	<b>Huntsville Town Corporation</b>	<b>Fiscal Year Ended</b>	<b>6/30/2015</b>
<b>Part V</b>	<b>Capital Projects 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>			
Transfers from Marathon Fund			
Interest Income	157	125	500
Contributions			29302
Municipal RAMP Grant			5000
Charges for Services	3000	2000	
Transfers from 4th of July			
Donations			
Misc. Revenue			
Transfer from General Fund	62510	45000	83750
<b>TOTAL REVENUE</b>	<b>65667</b>	<b>47125</b>	<b>118552</b>
<b>Beginning Fund Balance</b>	<b>-1155</b>	<b>57292</b>	<b>57292</b>
<b>TOTAL AVAILABLE FOR APPROPRIATION</b>	<b>64512</b>	<b>104417</b>	<b>175844</b>
<b>Expenditures</b>			
General Government	607	500	500
Parks & Recreation	6613	1000	1000
Cemetery		1000	1000
Town Buildings		2000	
Capital Outlay (Improvements other than buildings)			
Mulching Landfill			
Capital Outlay (New Snow Plow)		80000	140000
<b>TOTAL EXPENDITURES</b>	<b>7220</b>	<b>84500</b>	<b>142500</b>
<b>Ending Fund Balance</b>	<b>57292</b>	<b>19917</b>	<b>33344</b>



**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	Huntsville Town Corporation	Fiscal Year Ended	6/30/2015	
Part VII	Enterprise or Internal Service Fund:	Water Fund		
Description (a)	Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)	
<b>Operating Revenue</b>				
Charge for Services	240264	260000	260000	
Interest Earned		1500	500	
Other:		5000	2000	
Other:				
Other:				
<b>TOTAL OPERATING REVENUE</b>	240264	266500	262500	
<b>Operating Expense</b>				
Personnel Services	32665	31000	32000	
Contractual Services		55000	55000	
Material and Supplies	189883	50000	52000	
Depreciation	150664	140000	153000	
Other: Utilities and telephone		7000	7000	
Other:				
Other:				
<b>TOTAL OPERATING EXPENSE</b>	373212	283000	299000	
<b>Non-Operating Revenue (Expense) and Transfers</b>				
Connection Fees		3000	1000	
Interest Expense	-48502	-47700	-47700	
Capital Contributions From Outside Sources				
Impact Fee Collected	7000	12000	3500	
Interest Revenue	2372	2000	1500	
Operating Transfers From:				
Operating Transfers From:				
Operating Transfers From:				
Impact Fee Spent		-12000	-3500	
CDBG Grant Expense		-205000	-205000	
CDBG Grant Matching Expenses		-54450	-67000	
CDBG Grant	183417	205000	205000	
CIB Grant Matching Expenses			-25000	
CIB Grant			606000	
Operating Transfers To:				
Other:				
<b>NET INCOME (LOSS)</b>	11339	-113650	432300	
<b>Cash Operating Needs</b>				
Net Income (Loss)	11339	-113650	432300	
Plus: Depreciation		140000	153000	
Plus:				
Plus:				
Plus:				
Less: Major Improvements and Capital Outlay				
Less: Bond Principal Payments		21850	23000	
Less:				
Less:				
Less:				
<b>TOTAL CASH PROVIDED (REQUIRED)</b>	11339	4500	562300	
<b>Source of Cash Required</b>				
Cash Balance at Beginning of Year		260192	260192	
Sale of Investment and Other Current Assets				
Issuance of Bonds and Other Debt				
Loans from Other Funds				
Other:				
Other:				
<b>TOTAL CASH PROVIDED (REQUIRED)</b>	0	260192	260192	

Name	Huntsville Town Corporation	Fiscal Year Ended	6/30/2015
Part VII	Enterprise or Internal Service Fund:	Fourth of July	
Description (a)	Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
<b>Operating Revenue</b>			
Charge for Services	41342	45000	33000
Interest Earned			
Other:			
Other:			
Other:			
<b>TOTAL OPERATING REVENUE</b>	41342	45000	33000
<b>Operating Expense</b>			
Personnel Services			1825
Contractual Services		5000	5000
Material and Supplies	28048	30000	24000
Depreciation			
Other: Utilities and telephone			
Other			
Other:			
<b>TOTAL OPERATING EXPENSE</b>	28048	35000	30825
<b>Non-Operating Revenue (Expense) and Transfers</b>			
Connection Fees			
Interest Expense			
Capital Contributions From Outside Sources			
Local Grants		1000	
Interest Revenue			
Operating Transfers From:			
Operating Transfers From:			
Operating Transfers From:			
Transfers to Capital Projects Fund			
Operating Transfers To: General Fund	-18500	-10000	
Other: Donations	3550	6500	10300
<b>NET INCOME (LOSS)</b>	-1656	7500	12475
<b>Cash Operating Needs</b>			
Net Income (Loss)	-1656	7500	12475
Plus: Depreciation			
Plus:			
Plus:			
Plus:			
Less: Major Improvements and Capital Outlay			
Less: Bond Principal Payments			
Less:			
Less:			
Less:			
<b>TOTAL CASH PROVIDED (REQUIRED)</b>	-1656	7500	12475
<b>Source of Cash Required</b>			
Cash Balance at Beginning of Year	19117	17461	17461
Sale of Investment and Other Current Assets			
Issuance of Bonds and Other Debt			
Loans from Other Funds			
Other:			
Other:			
<b>TOTAL CASH PROVIDED (REQUIRED)</b>	19117	17461	17461