Bear River City
CITY

June 30, 2005
FISCAL YEAR ENDING

CERTIFICATION OF BUDGET

ADOPTION OF BUDGET INFORMATION:

In compliance with Sections 10-6-111, 10-6-113, 10-6-118, 59-2-919 and 59-2-923, *Utah Code*, as amended which states in effect:

> "On or before the first regularly scheduled city council meeting of May, the mayor shall prepare for the ensuing year, 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 of Bear River City for the fiscal year ending June 30, 2005 as approved and adopted by resolution or ordinance dated June 3, 2004 _____. A public hearing meeting the requirements specified in *Utah Code* section (indicate which):

[X] 10-6-113-118 (no increase in tax rate - final budget adopted by June 22);

[ ] 59-2-918-920 (increase in tax rate - final budget adopted by August 17)

was held on June 3, 2004 for all budgetary funds.

Signed: Carol S. Andreasen
(Budget Officer)

Subscribed and sworn to this 10 day

of August, 2004

Merrilyn Nelson
(Notary Public)

NOTARY PUBLIC
MERRILYN NELSON
340 East Main St
Tremonton, Utah 84337
My Commission Expires
February 15, 2006
STATE OF UTAH

Bear River City

Governmental Unit

2004-2005

Fiscal Year

GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 2002-03	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3100	TAXES			
3110	General Property Taxes - Current	12,504	10,627	9,396
3120	Prior Years' Taxes - Delinquent			400
3130	General Sales & Use Taxes	52,426	50,000	50,000
3140	Franchise Taxes (Telecommunications)			3,360
3150	Transient Room Tax			
3161	Re-appraisals			
3162	Assessing & Collecting - State Levy			
3163	Assessing & Collecting - County Levy			
3170	Fee-in-Lieu of Property Taxes		3,946	3,946
3190	Penalties & Interest on Delinquent Taxes			
3200	LICENSES AND PERMITS			
3210	Business Licenses & Permits	480	535	500
3220	Non-business Licenses & Permits			
3221	Building, Structures, & Equipment	7,943	7,689	7,000
3222	Marriage Licenses			
3223	Motor Vehicle Operation			
3224	Cemetery - Burial Permits			
3225	Animal Licenses	775	800	1,000
	Other	298	74	100
3300	INTERGOVERNMENTAL REVENUE			
3310	Federal Grants			
3311	General Governemnt			
3312	Public Safety			
3313	Highways and Streets			
3315	Health			
3317	Cultural - Recreation			
3330	Federal Payments in Lieu of Taxes			
3340	State Grants (21st Century, CDBG)	14,182		
3350	State Shared Revenue			
3356	Class "C" Road Fund Allotment	38,314	41,456	40,000
3358	Liquor Fund Allotment	94	438	200
3370	Grants from Local Units: _____			

Bear River City
Governmental Unit

2004-2005
Fiscal Year

GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 2002-03	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3400	CHARGES FOR SERVICES			
3410	General Government			
3411	Court Costs, Fees & Charges (Clerk)		38	50
3412	Recording of Legal Documents (Recorder)			
3413	Zoning & Subdivision Fees			
3415	Sale of Maps & Publications			
3416	Auditor's Fees			
3417	Surveyor's Fees			
3418	Treasurer's Fees			
3420	Public Safety			
3421	Special Police Services			
3422	Special Protective Services			
3423	Corrective Fees (Jail)			
3430	Streets & Public Improvements			
3431	Street, Sidewalk & Curb Repairs			
3432	Parking Meter Revenue			
3433	Street Lighting Charges			
3440	Sanitation			
3441	Sewer Charges			
3442	Street Sanitation Charges			
3443	Refuse Collection Charges			
3444	Sale of Waste & Sludge			
3445	Weed Removal & Cleaning Charges			
3450	Health			
3470	Parks and Public Property			
3480	Cemeteries	11,710	10,222	8,000
3490	Miscellaneous Services:			
3500	FINES AND FORFEITURES			
3510	Fines			
3520	Forfeitures			
3600	MISCELLANEOUS REVENUE			
3610	Interest Earnings	3,593	2,447	2,000
3620	Rents & Concessions	15,335	14,000	14,000
3640	Sale of Fixed Assets - Compensation for Loss			
3650	Sale of Materials & Supplies			
3670	Sales of Bonds			
3680	Other Financing - Capital Lease Obligations			
	Cable TV	1,569	1,574	1,500
	Misc	216		

Bear River City

Governmental Unit

2004-2005

Fiscal Year

GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 20 02-03	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3800	CONTRIBUTIONS AND TRANSFERS			
3810	Transfer from: Cap. Proj. City Office			10,000
3820	Transfer from:			
	Transfer from:			
	Transfer from:			
	Transfer from:			
3830	Contribution from:			
3840	Contribution from:			
3850	Loan from:			
3860	Loan from:			
3870	Contribution from Private Sources	2,915	2,472	
3880	Beg. Class "C" Road Fund Bal. to be Appropr.			
3890	Beg. General Fund Bal. to be Appropriated		9,564	6,348
	TOTAL REVENUES	162,354	155,882	157,800

Bear River City

Governmental Unit

2004-2005

Fiscal Year

GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 2002-03	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4100	GENERAL GOVERNMENT			
4110	Legislative	33,115	42,000	52,000
4111	Commission or Council			
4112	Legislative Committees & Special Bodies			
4113	Ordinances & Proceedings			
4120	Judicial			
4121	City & Precint Courts			
4122	Juvenile Court			
4123	District & Circuit Courts			
4124	Law Library			
4130	Executive & Central Staff Agencies			
4131	Executive			
4132	Boards & Commisions			
4133	Central Purchasing			
4134	Personnel			
4135	Budgeting			
4136	Data Processing			
4137	Microfilming			
4140	Administrative Agencies			
4141	Auditor	5,747	5,997	10,000
4142	Clerk			
4143	Treasurer			
4144	Recorder			
4145	Attorney	1,292		4,000
4146	Surveyor			
4147	Assessor			
4150	Non-Departmental			
4160	General Governmental Buildings			
4170	Elections		688	
4180	Planning & Zoning		552	1,000
4190	Education & Community Promotion			
4200	PUBLIC SAFETY			
4210	Police Department	9,682	9,682	
4220	Fire Department			
4230	Corrections (Jail)			
4240	Protective Inspection			
4250	Other Protective			
4252	Agricultural Inspection			
4253	Animal Control & Regulation	570	731	1,500
4254	Flood Control			
4255	Emergency Services (Civil Defense)			
	Drug	500	500	500

Bear River City

Governmental Unit

2004-2005

Fiscal Year

GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 20 02-03	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4300	PUBLIC HEALTH			
4310	Health Services (YWCA)	300		
4360	Infirmaries			
4400	HIGHWAYS & PUBLIC IMPROVEMENTS			
4410	Highways			
4415	Class "B" Road Program	7,361	45,000	35,000
4420	Sanitation			
4430	Sewage Collection & Disposal			
4440	Shop & Garage			
4500	PARKS, RECREA. & PUBLIC PROPERTY			
4510	Park & Park Areas	5,286	8,500	7,500
4540	Park Lighting			
4560	Recreation & Culture	9,826	9,782	11,000
4580	Libraries			
4590	Cemeteries	8,717	8,000	11,000
	Park: pavers, restrooms	2,787		
4600	COMMUNITY & ECONOMIC DEVEL.			
4610	Community Planning			
4620	Community Development Beautification	249	150	500
4630	Urban Redevelopment & Housing			
4650	Economic Development & Assistance			
4660	Economic Opportunity			
4700	DEBT SERVICE			
4710	Principal and Interest			
4800	TRANSFERS AND OTHER USES			
4810	Transfer to: Cap Proj (city office)	12,504	15,000	14,500
4820	Transfer to: Irrigation Fund	4,200	4,300	4,300
	Transfer to: Sewer (Petersen hookup)	4,000		
	Transfer to: Utility (tires)	148		
	Transfer to: Sewer playgrd loan	5,000	5,000	5,000

Bear River City
Governmental Unit

2004-2005
Fiscal Year

GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 20 02-03	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4830	Contribution to:			
4840	Contribution to:			
4850	Loan to:			
4860	Loan to:			
4870	Use of Restricted/Reserved Fund Balance			
4871	Class "C" Road Funds			
4900	MISCELLANEOUS			
4910	Judgments & Losses			
4970	FEMA Reimbursement of Flood Costs			
4980	Other Flood Costs			
4880	Appropriated Increase in Fund Balance	51,070		
	TOTAL EXPENDITURES	162,354	155,882	157,800

Bear River City

Governmental Unit

2004-2005

Fiscal Year

CAPITAL PROJECTS FUND CITY OFFICE

FORM 4

Account Number	Description	Prior Year Actual 20 02-03	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	Transfers from General Fund	12,504	15,000	14,500
	Interest Income	136	277	200
	Other additions			7,000
	TOTAL REVENUE	12,640	15,277	21,700
	Beginning Fund Balance	947	13,587	21,814
	TOTAL AVAILABLE FOR APPROPR.	13,587	28,864	43,514
	EXPENDITURES:			
	ABCO		7,050	
	Curb & Gutter			15,000
	Transfer to General			10,000
	TOTAL EXPENDITURES	0	7,050	25,000
	Ending Fund Balance	13,587	21,814	18,514

OTHER FUNDS (Explain nature of fund)

Account Number	Description	Prior Year Actual 20____	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	Transfers from General Fund			
	Interest Income			
	Other additions			
	Beginning fund balance to be appropriated			
	TOTAL REVENUE			
	EXPENDITURES:			
	Appropriated increase in fund balance			
	TOTAL EXPENDITURES			

Bear River City
Governmental Unit

2004-2005
Fiscal Year

ENTERPRISE OR INTERNAL SERVICE FUND: Irrigation

FORM 3

Account Number	Description	Prior Year Actual 20 02-03	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services	28,251	24,438	26,000
	Interest Earned	517	153	100
	Other: Late fees, Willow Ditch	2,250	563	500
	TOTAL OPERATING REVENUE	31,018	25,154	26,600
	OPERATING EXPENSES:			
	Personal Services wages, office supp	2,886	4,200	4,500
	Contractual Services Canal Co.	15,022	12,883	13,000
	Material and Supplies	2,835	2,068	3,000
	Depreciation	5,917	5,917	6,000
	Other Improvements	12,175	8,500	5,000
	TOTAL OPERATING EXPENSE	38,835	33,568	31,500
	OPERATING INCOME (LOSS)	(7,817)	(8,414)	(4,900)
	NON-OPERATING REVENUE (EXPENSES)			
	AND TRANSFERS:			
	Connection Fees Flume put	(4,200)	(4,300)	(4,300)
	Interest Expense			
	Operating transfers from: General Fund	4,200	4,300	4,300
	from: PTIF	8,000	6,819	
	Operating transfers to:			
	Contributions to: Pump St refund	(1,715)		
	NET INCOME (LOSS)	(1,532)	(1,595)	(4,900)

NOTE: The following section of the Enterprise Fund budget form is not required to be completed and returned to the State Auditor's Office. However, the completion of the following section should be done to provide management and those involved in the budget process with a clear understanding of what financial resources are required to operate the Enterprise Fund.

	CASH OPERATING NEEDS:			
	Net Income (Loss)			
	Plus: Depreciation			
	Less: Major Improvements & Capital Outlay			
	Bond Principal Payments			
	TOTAL CASH PROVIDED (REQUIRED)			
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year			
	Invest. & Other Curr. Assets to be Converted			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	TOTAL CASH REQUIRED			

Bear River City
Governmental Unit

2004-2005
Fiscal Year

CAPITAL PROJECTS FUND IRRIGATION

FORM 4

Account Number	Description	Prior Year Actual 2002-03	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	Transfers from General Fund			
	Interest Income	284	102	
	Other additions			
	TOTAL REVENUE	284	102	
	Beginning Fund Balance	14,433	6,717	
	TOTAL AVAILABLE FOR APPROP.	14,717	6,819	
	EXPENDITURES:			
	Cement main ditch	8,000		
	6100 N 4500 W improvement		6,819	
	TOTAL EXPENDITURES	8,000	6,819	
	Ending Fund Balance	6,717	0	

OTHER FUNDS (Explain nature of fund)

Account Number	Description	Prior Year Actual 20____	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	Transfers from General Fund			
	Interest Income			
	Other additions			
	Beginning fund balance to be appropriated			
	TOTAL REVENUE			
	EXPENDITURES:			
	Appropriated increase in fund balance			
	TOTAL EXPENDITURES			

Bear River City
Governmental Unit

2004-2005
Fiscal Year

ENTERPRISE FUND SEWER

FORM 3

Account Number	Description	Prior Year Actual 2002-03	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services	22,103	23,239	23,000
	Interest Earned	7,241	2,556	2,500
	Other: late fees, misc.	1,396	1,000	1,000
	TOTAL OPERATING REVENUE	30,740	26,795	26,500
	OPERATING EXPENSES: Tapping			4,000
	Personal Services wages, office supp	2,754	3,000	3,000
	Contractual Services hookups, extens	8,211	1,689	1,000
	Material and Supplies tests, repairs	5,092	25,000	15,000
	Depreciation	10,524	10,600	11,000
	Other Utilities	2,378	2,824	3,500
	TOTAL OPERATING EXPENSE	28,959	43,113	37,500
	OPERATING INCOME (LOSS)	1,781	(16,318)	(11,000)
	NON-OPERATING REVENUE (EXPENSES)			
	AND TRANSFERS:			
	Connection Fees Hookups	6,000	21,000	24,000
	Interest Expense	(2,075)	(2,075)	(2,075)
	Operating transfers from: loan pmt	(7,900)	(7,900)	(7,900)
	Transfer to Impact Fee Fund	(15,000)	(15,000)	(15,000)
	Operating transfers frm Gen: plygd lon	5,000	5,000	5,000
	Contributions to:			
	Reimbursement: main line	(5,000)		
	NET INCOME (LOSS)	(18,194)	(12,293)	(6,975)

NOTE: The following section of the Enterprise Fund budget form is not required to be completed and returned to the State Auditor's Office. However, the completion of the following section should be done to provide management and those involved in the budget process with a clear understanding of what financial resources are required to operate the Enterprise Fund.

	CASH OPERATING NEEDS:			
	Net Income (Loss)			
	Plus: Depreciation			
	Less: Major Improvements & Capital Outlay	(repair infiltration problem)		45,000
	Bond Principal Payments			
	TOTAL CASH PROVIDED (REQUIRED)			45,000
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year			
	Invest. & Other Curr. Assets to be Converted			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			

Bear River City

Governmental Unit

2004-2005

Fiscal Year

CAPITAL PROJECTS FUND SEWER IMPACT FEES

FORM 4

Account Number	Description	Prior Year Actual 2002-03	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	Transfers from General Fund			
	Interest Income	926	861	500
	Other additions			
	Assessed Impact Fees	15,000	15,000	15,000
	TOTAL REVENUE	15,926	15,861	15,500
	Beginning Fund Balance	37,211	53,137	38,998
	TOTAL AVAILABLE FOR APPROP.	53,137	68,998	54,498
	EXPENDITURES:			
	Engineering sewer study		30,000	6,000
	TOTAL EXPENDITURES		30,000	6,000
	Ending Fund Balance	53,137	38,998	48,498

OTHER FUNDS (Explain nature of fund)

Account Number	Description	Prior Year Actual 20____	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	Transfers from General Fund			
	Interest Income			
	Other additions			
	Beginning fund balance to be appropriated			
	TOTAL REVENUE			
	EXPENDITURES:			
	Appropriated increase in fund balance			
	TOTAL EXPENDITURES			

Bear River City
Governmental Unit

2004-2005
Fiscal Year

ENTERPRISE OR INTERNAL SERVICE FUND: UTILITIES

FORM 3

Account Number	Description	Prior Year Actual 20 02-03	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services	37,481	37,997	36,000
	Interest Earned	473	463	450
	Other: Liens	186		
	TOTAL OPERATING REVENUE	38,140	38,460	36,450
	OPERATING EXPENSES:			
	Personal Services	2,327	2,427	5,700
	Contractual Services Garbage collecti	23,437	23,528	25,000
	Material and Supplies	664	568	1,000
	Depreciation	2,200	2,200	2,200
	Other street lights	3,473	3,687	4,000
	clean up day	343	180	500
	TOTAL OPERATING EXPENSE	32,444	32,590	38,400
	OPERATING INCOME (LOSS)	5,696	5,870	(1,950)
	NON-OPERATING REVENUE (EXPENSES)			
	AND TRANSFERS:			
	Connection Fees			
	Interest Expense			
	Operating transfers from:			
	Contributions from:			
	Operating transfers to:			
	Contributions to:			
	NET CAMS	(630)	(1,260)	(1,500)
	NET INCOME (LOSS)	5,066	4,610	(3,450)

NOTE: The following section of the Enterprise Fund budget form is not required to be completed and returned to the State Auditor's Office. However, the completion of the following section should be done to provide management and those involved in the budget process with a clear understanding of what financial resources are required to operate the Enterprise Fund.

	CASH OPERATING NEEDS:			
	Net Income (Loss)			
	Plus: Depreciation			
	Less: Major Improvements & Capital Outlay			
	Bond Principal Payments			
	TOTAL CASH PROVIDED (REQUIRED)			
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year			
	Invest. & Other Curr. Assets to be Converted			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	TOTAL CASH REQUIRED			

RESOLUTION No. 2004-06

2004-2005 BUDGET

Whereas, by authority of 10-6-118 of the State of Utah Municipal Code, Bear River City is required to adopt a budget for the ensuing fiscal period by resolution or ordinance.

Therefore, be it resolved that the budget for Fiscal Year 2004-2005 as detailed in Attachment is hereby adopted.

Votes for 4 Votes against 0

PASSED AND ADOPTED THIS 3rd DAY OF JUNE 2004

BY:

Gil Miller

Gil Miller, Mayor

ATTEST:

Carol S. Andreasen

Carol S. Andreasen, City Recorder

BEAR RIVER CITY
2004 – 2005 Budget Message

The challenges of the twenty first century are upon us. Bear River City must deal with many mandates from the State and the very real prospect of unprecedented growth. This year's budget reflects those mandates and responsibilities of servicing the needs of the present and preparing for the future.

General Fund - With the new Telecommunications License Tax Bear River City hopes to see an increase in revenues of $3360 or more during the 2004-2005 year. Other revenues are expected to remain about the same. General Government expenses have raised due to an increase in amount of wages and payroll taxes paid. Park expenses for 2003-2004 included tree trimming, new sprinkling system, new mower, and new water meter which brought expenses higher for the year. Building permits were also $3000 higher. An increase in miscellaneous expenses included memberships, conventions and training; cleaning deposit refunds; historical pictures caused an increase along with new flags for the Civic Center. The City Council voted to not renew the law enforcement agreement in 2004-2005 so that will decrease the expenses by $9682. The auditor expense was increased to $10000 for the coming year to allow for implementation of GASB 34.

Cemetery - Revenues were low during the 2003-2004 year with fewer burials and a very few lots sold. Low interest rates on perpetual care funds also caused low revenues. The cemetery had to use $5000 of general fund money to operate. A new head gate was installed at the cemetery to make better use of irrigation water. The head gate cost $1983 and was paid out of general fund money.

Road - Work done late in 2003 and early in 2004 caused both years' expenses to fall in one budget year. The east end of 6100 N and north end of 4800 W were asphalted in the fall of 2003. The west end of 6000 N was asphalted in the spring of 2004. The irrigation ditch junction at 6100 N 4500 W created a hazard for traffic. It was decided the ditch junction should be moved to straightened the road removing the hazard. A portion of the expense was paid from the irrigation fund, but the majority was paid out of road fund money. A cement cap needs to be poured and asphalt over the irrigation pipe at the junction to complete the project. Funds to complete the project are in the 2004-2005 budget. Also $6000 of road money has been approved to improve the first east drain in 2004-2005 budget.

City Office Capital Project - An agreement was finally reached with ABCO Construction for fill under the Civic Center parking lot. The amount of $7050 has been in dispute for sometime and was finally paid. Curb and gutter still needs to be installed in front of the Civic Center. Homeowners on the block will be invited to participate in installing curb and gutter along the whole block.

Irrigation - Revenues varied in the irrigation fund. In the spring of 2003 maintenance fees were raised, collected, then reduced and refunds given. In the spring of 2004 maintenance fees were raised and those on the Pump Stream decided they would be considered a separate entity so no

maintenance was collected for them and no expenses paid. Expenses: The main cement ditch received improvement in 2002-2003 with Willow Ditch sharing about 1/3 of the cost. In 2003-2004 the junction at 6100 N 4500 W was moved to the north to straighten out the road. Most of the cost was paid with road money. Expenses for 2003-2004 increased with an increase in the Watermaster wages and Bear River Canal assessment fees increasing.

Irrigation Capital Project - With the improvements on the main cement ditch in 2003-2004 and moving the junction on 6100 N 4500 W, the capital project money is gone and the account at the state treasurer's office will be closed.

Sewer - In 2003-2004 we had fewer sewer hookups and main line extensions causing revenues and expenses to be lower in those areas. Pumps at the lift station were badly damaged in the spring of 2004 causing repairs to be higher than anticipated. It is hoped some TVing and cleaning of the main sewer lines can be done in June of 2004. If not they will be done in the 2004-2005 year. Some major repairs are planned for 2004-2005 to repair infiltration problems in the bad and worst sections of the sewer main lines.