Lewiston
CITY

6-30-06
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 Lewiston City for the fiscal year ending June 30, 2006 as approved and adopted by resolution or ordinance dated June 21, 2005. A public hearing meeting the requirements specified in *Utah Code* section (indicate which):

[✓] 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 21, 2005 for all budgetary funds.

Signed: _____
(Budget Officer)

Subscribed and sworn to this 15th day of November, 2005.

Patricia P. Harris
(Notary Public)

NOTARY PUBLIC
PATRICIA P. HARRIS
17 EAST CENTER PO BOX 32
LEWISTON, UT 84320
MY COMMISSION EXPIRES
MARCH 04, 2006
STATE OF UTAH

Lewiston City

Governmental Unit

6-30-06

Fiscal Year

GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 20_____ (6-30-04)	Current Year Estimate (6-30-05)	Ensuing Year Approved Budget Appropriation (6-30-06)
3100	**TAXES**			
3110	General Property Taxes - Current	135703	137,000	130,500
3120	Prior Years' Taxes - Delinquent	2935		3,000
3130	General Sales & Use Taxes	146247	171,000	173,000
3140	Franchise Taxes		1350	1,500
3150	Transient Room Tax			
3161	Re-appraisals			
3162	Assessing & Collecting - State Levy			
3163	Assessing & Collecting - County Levy			
3170	Fee-in-Lieu of Property Taxes	19359		22,000
3190	Penalties & Interest on Delinquent Taxes			
3200	**LICENSES AND PERMITS**			
3210	Business Licenses & Permits	2011		
3220	Non-business Licenses & Permits			
3221	Building, Structures, & Equipment	12873	25000	20000
3222	Marriage Licenses			
3223	Motor Vehicle Operation			
3224	Cemetery - Burial Permits			
3225	Animal Licenses	388		
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			
3350	State Shared Revenue			
3356	Class "C" Road Fund Allotment	158630	133,000	151,000
3358	Liquor Fund Allotment	1065	1100	1500
3370	Grants from Local Units: _____	8460		

Lewiston City
Governmental Unit

6-30-06
Fiscal Year

GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 20_____ (6-30-04)	Current Year Estimate (6-30-05)	Ensuing Year Approved Budget Appropriation (6-30-06)
3400	**CHARGES FOR SERVICES**			
3410	General Government			
3411	Court Costs, Fees & Charges (Clerk)			
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	112329	106,000	107,000
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	1317	4000	1000
3480	Cemeteries	3150	1600	500
3490	Miscellaneous Services: Fire Grant	42427	37500	10000
	Comm Celebrations	20901	40000	38500
	Theater	49683	52000	38000
	911	13535	12700	13500
3500	**FINES AND FORFEITURES**			
3510	Fines	16087	9900	11000
3520	Forfeitures			
3600	**MISCELLANEOUS REVENUE**			
3610	Interest Earnings	821	1100	1150
3620	Rents & Concessions	2125	7400	6850
3640	Sale of Fixed Assets - Compensation for Loss			
3650	Sale of Materials & Supplies			
3670	Sales of Bonds			
3680	Other Financing - Capital Lease Obligations			

Lewiston City
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GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 20_____ (6-30-04)	Current Year Estimate (6-30-05)	Ensuing Year Approved Budget Appropriation (6-30-06)
3800	**CONTRIBUTIONS AND TRANSFERS**			
3810	Transfer from:			
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 Fundraiser	27758	7300	3000
3880	Beg. Class "C" Road Fund Bal. to be Appropr.			
3890	**Beg. General Fund Bal. to be Appropriated**			
	TOTAL REVENUES	777804	747950	733,000

Lewiston City

Governmental Unit

6-30-06

Fiscal Year

GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 20_____ (6-30-04)	Current Year Estimate (6-30-05)	Ensuing Year Approved Budget Appropriation (6-30-06)
4100	**GENERAL GOVERNMENT**			
4110	Legislative			
4111	Commission or Council	3661	7700	8000
4112	Legislative Committees & Special Bodies			
4113	Ordinances & Proceedings			
4120	Judicial			
4121	City & Precint Courts	14995	13000	12000
4122	Juvenile Court			
4123	District & Circuit Courts			
4124	Law Library			
4130	Executive & Central Staff Agencies			
4131	Executive	5202	6700	4000
4132	Boards & Commisions			
4133	Central Purchasing			
4134	Personnel			
4135	Budgeting			
4136	Data Processing			
4137	Microfilming			
4140	Administrative Agencies			
4141	Auditor			
4142	Clerk			
4143	Treasurer			
4144	Recorder	24223	22,000	20,000
4145	Attorney			
4146	Surveyor			
4147	Assessor			
4150	Non-Departmental	62347	81,000	84000
4160	General Governmental Buildings	24838	27,000	22000
4170	Elections	772	900	3000
4180	Planning & Zoning	24598	25500	20000
4190	Education & Community Promotion			
4200	**PUBLIC SAFETY**			
4210	Police Department	22301	23200	26000
4220	Fire Department	61744	46500	30000
4230	Corrections (Jail)			
4240	Protective Inspection			
4250	Other Protective			
4252	Agricultural Inspection			
4253	Animal Control & Regulation		1900	4000
4254	Flood Control			
4255	Emergency Services (Civil Defense)	11741	21000	20000
	Crossing Guard		3600	4000

Lewiston City
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6-30-06
Fiscal Year

GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 20_____ (6-30-04)	Current Year Estimate (6-30-05)	Ensuing Year Approved Budget Appropriation (6-30-06)
4300	**PUBLIC HEALTH**			
4310	Health Services			
4360	Infirmaries			
4400	**HIGHWAYS & PUBLIC IMPROVEMENTS**			
4410	Highways	207625	230,000	180000
4415	Class "B" Road Program			
4420	Sanitation	107677	117,500	122,000
4430	Sewage Collection & Disposal			
4440	Shop & Garage			
4500	**PARKS, RECREA. & PUBLIC PROPERTY**			
4510	Park & Park Areas	37147	51,000	25000
4540	Park Lighting			
4560	Recreation & Culture	26990	26000	26000
4580	Libraries	67772	41000	38,000
4590	Cemeteries	18212	15500	14000
	Theater	52730	55000	60000
4600	**COMMUNITY & ECONOMIC DEVEL.**			
4610	Community Planning			
4620	Community Development			
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 Projects	40000	0	11,000
4820	Transfer to:			
	Transfer to:			
	Transfer to:			
	Transfer to:			

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Fiscal Year

GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 20_____ (6-30-04)	Current Year Estimate (6-30-05)	Ensuing Year Approved Budget Appropriation (6-30-06)
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**			
	TOTAL EXPENDITURES	814575	816,600	733000

Lewiston City
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Fiscal Year

FORM 4

CAPITAL PROJECTS FUND

Account Number	Description	Prior Year Actual 20_____	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	Transfers from General Fund	45861		11000
	Interest Income	4753	3616	4000
	Other additions			
	TOTAL REVENUE			
	Begining Fund Balance	351,583	400447	378503
	TOTAL AVAILABLE FOR APPROPR.			
	EXPENDITURES:			
	Parks Improve	1750		
	Fire Dept Improve		25560	
	Streets - So. Main			50000
	Drainage - Rosebud			34000
	Salt Shed			45000
	TOTAL EXPENDITURES			
	Ending Fund Balance	400,447	378503	264503

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			

Lewiston City
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ENTERPRISE OR INTERNAL SERVICE FUND: Water Fund

FORM 3

Account Number	Description	Prior Year Actual 20____	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services	212101	187100	198500
	Interest Earned	710	2300	200
	Other:			
	TOTAL OPERATING REVENUE	212811	189400	198700
	OPERATING EXPENSES:			
	Personal Services Wages & benefits	73988	73200	89300
	Contractual Services	10435	4000	5000
	Material and Supplies	45696	10900	24500
	Depreciation	61178	66200	62000
	Other 411	8786	8600	12600
	TOTAL OPERATING EXPENSE	200083	162900	193400
	OPERATING INCOME (LOSS)	12728	26500	5300
	NON-OPERATING REVENUE (EXPENSES)			
	AND TRANSFERS:			
	Connection Fees	7171	2300	3750
	Interest Expense	2745	14600	15000
	Operating transfers from:			
	Contributions from:			
	Operating transfers to:			
	Contributions to:			
	NET INCOME (LOSS)	17154	14200	<5,950>

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			

Lewiston City
Governmental Unit

6-30-06
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ENTERPRISE OR INTERNAL SERVICE FUND: Sewer Fund

FORM 3

Account Number	Description	Prior Year Actual 20____	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services	55600	57990	66834
	Interest Earned	3		
	Other:			
	TOTAL OPERATING REVENUE	55603	57990	66834
	OPERATING EXPENSES:			
	Personal Services	23802	20300	27400
	Contractual Services	10725	6900	10000
	Material and Supplies	1999	1800	4000
	Depreciation	12031		10000
	Other Util	398	1100	1500
	TOTAL OPERATING EXPENSE	48955	30100	52900
	OPERATING INCOME (LOSS)	6648	27890	13934
	NON-OPERATING REVENUE (EXPENSES)			
	AND TRANSFERS:			
	Connection Fees	1250		1050
	Interest Expense	52		
	Operating transfers from:			
	Contributions from:			
	Operating transfers to:			
	Contributions to:			
	NET INCOME (LOSS)	7846	27890	14,984

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			

Lewiston City
Governmental Unit

6-30-06
Fiscal Year

SPECIAL REVENUE FUND (Explain Nature of Fund) Cemetery

FORM 1

Account Number	Description	Prior Year Actual 20_____	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:	4203	5120	0
	OTHER SOURCES:			
	Transfer from:			
	Usage of beginning fund balance			
	TOTAL REVENUES & OTHER SOURCES	4203	5120	0
	EXPENDITURES:	0	0	0
	OTHER USES:			
	Transfer to:			
	Budgeted increase in fund balance			
	TOTAL EXPENDITURES & OTHER USES	0	0	0

SPECIAL REVENUE FUND (Explain Nature of Fund)

FORM 1

Account Number	Description	Prior Year Actual 20_____	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	OTHER SOURCES:			
	Transfer from:			
	Usage of beginning fund balance			
	TOTAL REVENUES & OTHER SOURCES			
	EXPENDITURES:			
	OTHER USES:			
	Transfer to:			
	Budgeted increase in fund balance			
	TOTAL EXPENDITURES & OTHER USES			