Lewiston
CITY

6-30-08
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 town 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, 2008 as approved and adopted by resolution or ordinance dated June 12, 2007. 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 12, 2007 for all budgetary funds.

Signed: × Kerry L Field
(Budget Officer)

Subscribed and sworn to this 20th day of June, 2007.

Cynthia R Johns
(Notary Public)

Lewiston City
Governmental Unit

6-30-08
Fiscal Year

GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 6-30-06	Current Year Estimate 6-30-07	Ensuing Year Approved Budget Appropriation 6-30-08
3100	TAXES			
3110	General Property Taxes - Current	166,406	145,000	148,000
3120	Prior Years' Taxes - Delinquent			
3130	General Sales & Use Taxes	172,377	185,000	195,000
3140	Franchise Taxes	1,358	1400	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		20,000	21,000
3190	Penalties & Interest on Delinquent Taxes			
	RAPZ Tax	3,100	47,000	83,000
3200	LICENSES AND PERMITS			
3210	Business Licenses & Permits	22,238	22,000	19,600
3220	Non-business Licenses & Permits			
3221	Building, Structures, & Equipment			
3222	Marriage Licenses			
3223	Motor Vehicle Operation			
3224	Cemetery - Burial Permits			
3225	Animal Licenses	840	1,000	1,500
	Other	200		500
3300	INTERGOVERNMENTAL REVENUE			
3310	Federal Grants			
3311	General Governemnt			
3312	Public Safety	59,381	71000	30,300
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	136,496	135,000	140,000
3358	Liquor Fund Allotment	1,351	1400	1,400
3370	Grants from Local Units: Library	5,507	5000	3,500

Lewiston City
Governmental Unit

6-30-08
Fiscal Year

GENERAL FUND REVENUES

Account Number	Source of Revenue	6-30-06 Prior Year Actual Revenue 20____	6-30-07 Current Year Estimate	6-30-08 Ensuing Year Approved Budget Appropriation
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	116,132	130000	148,500
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	17,355	8000	4,000
3480	Cemeteries	4,900	4500	4,500
3490	Miscellaneous Services:_____			
	Comm. Celebrations	27526	20000	20,000
	Theater	48,792	48000	48,000
3500	**FINES AND FORFEITURES**			
3510	Fines	15,416	17,000	17,250
3520	Forfeitures			
3600	**MISCELLANEOUS REVENUE**			
3610	Interest Earnings	0	1000	1,000
3620	Rents & Concessions	6,674	14000	13,200
3640	Sale of Fixed Assets - ~~Compensation for Loss~~	15944		
3650	Sale of Materials & Supplies	183		0
3670	Sales of Bonds			
3680	Other Financiing - Capital Lease Obligations			
	Other	570		500

Lewiston City
Governmental Unit

6-30-08
Fiscal Year

GENERAL FUND REVENUES

Account Number	Source of Revenue	6-30-06 Prior Year Actual Revenue 20+C176_____	6-30-07 Current Year Estimate	6-30-08 Ensuing Year Approved Budget Appropriation
3800	CONTRIBUTIONS AND TRANSFERS			
3810	Transfer from:			
3820	Transfer from:			
	Transfer from:			
	Transfer from:			
	Transfer from:			
3850	Loan from:			
3860	Loan from:			
3870	Contribution from Private Sources Fundraiser	6,673	10,000	8,000
3880	Beg. Class "C" Road Fund Bal. to be Appropr.			
3890	Beg. General Fund Bal. to be Appropriated			76525
	TOTAL REVENUES	$ 29,419	889300	986,775

Lewiston City

Governmental Unit

6-30-08

Fiscal Year

GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	6-30-06 Prior Year Actual Expenditures 20____	6-30-07 Current Year Estimate	6-30-08 Ensuing Year Approved Budget Appropriation
4100	GENERAL GOVERNMENT			
4110	Legislative			
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			
4142	Clerk			
4143	Treasurer			
4144	Recorder			
4145	Attorney			
4146	Surveyor			
4147	Assessor			
4150	Non-Departmental	150,664	205000	219,280
4160	General Governmental Buildings	27,708	28000	30,000
4170	Elections	2,131	2000	2,600
4180	Planning & Zoning	25,850	26000	27,000
4190	Education & Community Promotion			
4200	PUBLIC SAFETY			
4210	Police Department	25097	25000	24,700
4220	Fire Department	20,878	47,000	47,420
4230	Corrections (Jail)			
4240	Protective Inspection			
4250	Other Protective			
4252	Agricultural Inspection			
4253	Animal Control & Regulation	3,218	3000	5,000
4254	Flood Control			
4255	Emergency Services (Civil Defense)			
	Crossing Guard	3,317	3000	3,000

Lewiston City
Governmental Unit

6-30-08
Fiscal Year

GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 20____ (6-30-06)	Current Year Estimate (6-30-07)	Ensuing Year Approved Budget Appropriation (6-30-08)
4300	**PUBLIC HEALTH**			
4310	Health Services			
4360	Infirmaries			
4400	**HIGHWAYS & PUBLIC IMPROVEMENTS**			
4410	Highways	142,518	208,000	183,500
4415	Class "C" Road Program			
4420	Sanitation	121,046	140,000	146,625
4430	Sewage Collection & Disposal			
4440	Shop & Garage			
4500	**PARKS, RECREA. & PUBLIC PROPERTY**			
4510	Park & Park Areas	45,354	67,000	114,500
4540	Park Lighting			
4560	Recreation & Culture	29,733	29,000	28,850
4580	Libraries	37,717	40,000	46,400
4590	Cemeteries	15,083	15,000	11,500
	Theater	56,138	60,000	96,400
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:			
4820	Transfer to:			
	Transfer to:			
	Transfer to:			
	Transfer to:			

Lewiston City
Governmental Unit

6-30-08
Fiscal Year

GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 20____ 6-30-06	Current Year Estimate 6-30-07	Ensuing Year Approved Budget Appropriation 6-30-08
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	706,452	892,000	986,775

Lewiston City
Governmental Unit

6-30-08
Fiscal Year

6-30-08
FORM 4

CAPITAL PROJECTS FUND

Account Number	Description	Prior Year Actual 20____ 6-30-06	Current Year Estimate 6-30-07	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	Transfers from General Fund			
	Interest Income	6,559	10,575	6,000
	Other additions			
	TOTAL REVENUE	6,559	10575	6,000
	Begining Fund Balance	358,499	318,763	273,544
	TOTAL AVAILABLE FOR APPROPR.			
	EXPENDITURES:		55794	
	Street Improve	30,441		85,000
	Drainage - Rosebud			34,000
	Other	15,854		37,200
	TOTAL EXPENDITURES	46295	55794	156,200
	Ending Fund Balance	318,763	273,544	123,344

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
Governmental Unit

6-30-08
Fiscal Year

ENTERPRISE OR INTERNAL SERVICE FUND: Water Fund 6-30-06 6-30-07 6-30-08

FORM 3

Account Number	Description	Prior Year Actual 20____	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services	284,018	250,000	235,100
	Interest Earned	3,017	4,000	2,000
	Other:			
	TOTAL OPERATING REVENUE	287,035	254,000	237,100
	OPERATING EXPENSES:		371,252	
	Personnel Services Wages + benefits	70,812	80,000	98,200
	Contractual Services	5,927	6,000	8,000
	Material and Supplies	18,319	25,000	34,400
	Depreciation	66,930	66,000	65,000
	Other Util	12,122	16,000	16,000
	TOTAL OPERATING EXPENSE	174,110	193,000	221,600
	OPERATING INCOME (LOSS)	112,925	61,000	15,500
	NON-OPERATING REVENUE (EXPENSES)			
	AND TRANSFERS:			
	Connection Fees			
	Interest Expense	15,631	15000	14,000
	Capital Contributions from Outside Sources			
	Operating transfers from:			
	Operating transfers to:			
	NET INCOME (LOSS)	97,294	46,000	1,500

ANALYSIS OF CASH REQUIREMENTS:

	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 Sold			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	TOTAL CASH REQUIRED			

Lewiston City
Governmental Unit

6-30-08
Fiscal Year

ENTERPRISE OR INTERNAL SERVICE FUND: Sewer Fund 6-30-06 6-30-07 6-30-08
FORM 3

Account Number	Description	Prior Year Actual 20____	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services	74159	74,000	75256
	Interest Earned	1470	1,000	
	Other:			
	TOTAL OPERATING REVENUE	75,629	75000	75,256
	OPERATING EXPENSES:			
	Personnel Services	23015	30,000	32,700
	Contractual Services	35		10,000
	Material and Supplies	1,181	5000	16,200
	Depreciation	12,689	12,000	10,000
	Other Util	362		1,500
	TOTAL OPERATING EXPENSE	37,282	47,000	70,400
	OPERATING INCOME (LOSS)	38,347	28,000	4,856
	NON-OPERATING REVENUE (EXPENSES)			
	AND TRANSFERS:			
	Connection Fees			
	Interest Expense			
	Capital Contributions from Outside Sources			
	Operating transfers from:			
	Operating transfers to:			
	NET INCOME (LOSS)	38,347	20,249	4,856

ANALYSIS OF CASH REQUIREMENTS:

	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 Sold			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	TOTAL CASH REQUIRED			

Lewiston City

Governmental Unit

6-30-08

Fiscal Year

SPECIAL REVENUE FUND (Explain Nature of Fund) Cemetery 6-30-06 6-30-07 6-30-08 FORM 1

Account Number	Description	Prior Year Actual 20____	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	Interest	452		
	Perpetual Care	5140	4000	0
	OTHER SOURCES:			
	Transfer from:			
	Usage of beginning fund balance			
	TOTAL REVENUES & OTHER SOURCES	5592	4,000	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			