

<b>Adopted Budget Form for:</b>  Cities, Towns & Counties	<b>Name</b>	<b>MINERSVILLE TOWN</b>
	<b>Fiscal Year Ended</b>	<b>6/30/2016</b>

### 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.
7. **Upload completed budgets to reporting.auditor.utah.gov.** Choose Option 1 (Upload a budget, financial statement, impact fee, or other document), and log-in or register. Choose Option 1 again and follow the instructions. If you have any questions related to the uploading of your document, please contact Kylie Cone at 801-538-1025 or kccone@utah.gov.

**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	68225	68000	68000
Prior Years' Taxes - Delinquent	2860	2300	2500
General Sales and Use Taxes	91722	85000	85000
Franchise Taxes	42203	40000	39000
Transient Room Tax			
Re-appraisals			
Assessing and Collecting - State-wide Levy			
Assessing and Collecting - County Levy			
Fee-in-Lieu of Property Taxes	6620	6500	6000
Penalties and Interest on Delinquent Taxes			
Other (specify):			
<b>Licenses and Permits</b>			
Business Licenses and Permits	670	610	650
Non-business Licenses and Permits			
Building, Structures, and Equipment			
Marriage Licenses			
Motor Vehicle Operation			
Cemetery - Burial Permits			
Animal Licenses			
Other (specify):			

CONTINUE PART I ON PAGE 2

Name <b>MINERSVILLE TOWN</b>		Fiscal Year Ended		6/30/2016
<b>Part I General Fund Revenue - Continued</b>				
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				
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		43922	42000	42000
Sale of Waste and Sludge				
Animal Control		8313	8000	8000
Rec League		4415	4000	4000
Parks and Public Property		12883	8000	8000
Cemeteries		9900	3000	2500
Miscellaneous Services				
Other (specify):				
<b>Fines and Forfeitures</b>				
Fines				
Forfeitures				
Other (specify):				

CONTINUE PART I ON PAGE 3

Name <b>MINERSVILLE TOWN</b>		Fiscal Year Ended		6/30/2016
<b>Part I General Fund Revenue - Continued</b>				
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		34142	20646	2600
State Grants		6239		
Public Safety				
Highways and Streets				
Health				
Cultural - Recreation				
Federal Payments in Lieu of Taxes				
State Grants				
State Shared Revenue				
Class "C" Road Fund Allotment		42228	40000	40000
Liquor Fund Allotment		1362	1300	1300
Beaver County Library		29875	43153	30000
Beaver County Swimming Pool		23638	25378	24000
<b>Miscellaneous Revenue</b>				
Interest Earnings		2956	2746	2696
Rents and Concessions		20	300	300
Sale of Fixed Assets - Compensation for Loss				
Sale of Materials and Supplies				
Sales of Bonds				
Other Financing - Capital Lease Obligations				
General Misc		11355	5100	5100
Impact Fees		692	346	346
<b>Contributions and Transfers</b>				
Transfer From:				
Transfer From:				
Transfer From:				
Transfer From:				
Transfer From:				
Loan From:				
Loan From:				
Contribution from Private Sources				
Beg. Class "C" Road Fund Bal. to be Appropri.				
<b>Beg. General Fund Bal. to be Appropriated</b>		145399	177052	170471
<b>TOTAL REVENUES</b>		589639	583431	542463

CONTINUE ON PAGE 4 WITH PART II

Name <b>MINERSVILLE TOWN</b>		Fiscal Year Ended		6/30/2016
<b>Part II General Fund Expenditures</b>				
Expenditure (a)		Prior Year Actual Exp. (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
<b>General Government</b>				
Administrative/Legislative		67980	70000	89963
Commission or Council				
Legislative Committees and Special Bodies				
Ordinances and Proceedings				
Judicial				
City and Precinct Courts				
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				
Clerk				
Treasurer				
Recorder				
Attorney				
Surveyor				
Assessor				
Non-Departmental				
General Governmental Buildings				
Elections		176	150	3000
Planning and Zoning				
Office Equipment			300	3500
Other Professional Services		20237	12000	10500
Other (specify):				

CONTINUE PART II ON PAGE 5

Name <b>MINERSVILLE TOWN</b>		Fiscal Year Ended		6/30/2016
<b>Part II General Fund Expenditures - Continued</b>				
Expenditure (a)		Prior Year Actual Exp. (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
<b>Public Safety</b>				
Police Department		56854	69000	72100
Fire Department		490	1810	3000
Sanitation Garbage Collection		42225	43000	43000
Protective Inspections				
Other Protective				
Agricultural Inspection				
Animal Control and Regulation				
Flood Control				
Emergency Services (Civil Defense)				
Other (specify):				
<b>Public Health</b>				
Health Services				
Infirmaries				
Other (specify):				
<b>Highway and Public Improvements</b>				
Highways				
Class "C" Road Program				
Sanitation				
Sewage Collections and Disposal				
Shop and Garage				
Construction				
Repair and Maintenance		42280	59000	132800
Utilities		11404	13000	13000
<b>Parks, Rec., and Public Property</b>				
Park and Park Areas		25316	39500	35500
Sr Center		5152	5700	7500
Recreation and Culture		48798	40000	52000
Libraries		80239	43000	45100
Cemeteries		10951	16000	19000
Miscellaneous		485	500	500
CONTINUE PART II ON PAGE 6				

Name <b>MINERSVILLE TOWN</b>		Fiscal Year Ended		6/30/2016
<b>Part II General Fund Expenditures - Continued</b>				
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				2000
Economic Opportunity				
Other (specify):				
<b>Debt Service</b>				
Principal and Interest				
Other (specify):				
<b>Transfers and Other Uses</b>				
Transfer To: Capital Project Fund				10000
Transfer To:				
Transfer To:				
Loan To:				
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>		412587	412960	542463
CONTINUE ON PAGE 7 FOR PART III				



<b>Name</b> MINERSVILLE TOWN		<b>Fiscal Year Ended</b>		6/30/2016
<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> MINERSVILLE TOWN	<b>Fiscal Year Ended</b>
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**Part IV Debt Service Fund**

Description (a)	Prior Year Actual (b)	Current Year Estimate (c)
<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

<b>Beginning Fund Balance</b>		
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<b>TOTAL AVAILABLE FOR APPROPRIATION</b>	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

<b>Ending Fund Balance</b>	0	0
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<b>Name</b>	<b>MINERSVILLE TOWN</b>	<b>Fiscal Year Ended</b>	<b>6/30/2016</b>
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<b>Part V</b>	<b>Capital Projects Fund</b>
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<b>Nature of the Fund:</b>			
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Description (a)	Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
<b>Revenues</b>			
Transfers from General Fund		100000	10000
Interest Income	18	6	6
Other Additions			
<b>TOTAL REVENUE</b>	18	100006	10006

<b>Beginning Fund Balance</b>	2407	381	45387
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<b>TOTAL AVAILABLE FOR APPROPRIATION</b>	2425	100387	55393
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<b>Expenditures</b>			
Park Development	2044	5000	50393
Water Tank Project		50000	
Fuel Tanks			5000
<b>TOTAL EXPENDITURES</b>	2044	55000	55393

<b>Ending Fund Balance</b>	381	45387	0
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<b>Name</b> MINERSVILLE TOWN		<b>Fiscal Year Ended</b>		6/30/2016
<b>Part VI Other Fund</b>				
Nature of the Fund:				
Description (a)		Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
<b>Revenues</b>				
Transfers from General Fund				
Interest Income				
Other Additions				
<b>Beginning Fund Balance to be Appropriated</b>				
<b>TOTAL REVENUE</b>		0	0	0
<b>Expenditures</b>				
<b>Appropriated Increase in fund Balance</b>				
<b>TOTAL EXPENDITURES</b>		0	0	0

**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	MINERSVILLE TOWN	Fiscal Year Ended	6/30/2016
Part VII	Enterprise or Internal Service Fund:	Water	
Description (a)	Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
<b>Operating Revenue</b>			
Charge for Services	214868	212675	206000
Interest Earned	1064	900	800
Other:	2500	1250	1250
Other:			
Other:			
<b>TOTAL OPERATING REVENUE</b>	<b>218432</b>	<b>214825</b>	<b>208050</b>
<b>Operating Expense</b>			
Personnel Services	58419	65000	70000
Contractual Services	3615	2000	3000
Material and Supplies	17662	17000	29000
Depreciation	83802	44500	44500
Utilities/ Misc	39442	39800	41800
Other:			
Other:			
<b>TOTAL OPERATING EXPENSE</b>	<b>202940</b>	<b>168300</b>	<b>188300</b>
<b>Non-Operating Revenue (Expense) and Transfers</b>			
Connection Fees	1353		500
Interest Expense	-21428	-21000	-22000
Capital Contributions From Outside Sources			
Impact Fee Collected			
Operating Transfers From:			
Operating Transfers From:			
Operating Transfers From:			
Operating Transfers From:			
Impact Fee Spent			
Operating Transfers To:			
Operating Transfers To:			
Operating Transfers To:			
Operating Transfers To:			
Other:			
<b>NET INCOME (LOSS)</b>	<b>-4583</b>	<b>25525</b>	<b>-1750</b>
<b>Cash Operating Needs</b>			
Net Income (Loss)	-4583	25525	-1750
Plus: Depreciation			
Plus:			
Plus:			
Plus:			
Less: Major Improvements and Capital Outlay			
Less: Bond Principal Payments	47000	48000	49000
Less:			
Less:			
Less:			
<b>TOTAL CASH PROVIDED (REQUIRED)</b>	<b>-51583</b>	<b>-22475</b>	<b>-50750</b>
<b>Source of Cash Required</b>			
Cash Balance at Beginning of Year			
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>	<b>0</b>	<b>0</b>	<b>0</b>

Name	MINERSVILLE TOWN	Fiscal Year Ended		6/30/2016
Part VII	Enterprise or Internal Service Fund:	Sewer		
	Description (a)	Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	<b>Operating Revenue</b>			
	Charge for Services	99584	99938	100000
	Interest Earned	833	650	775
	Other:	858	429	429
	Other:			
	Other:			
	<b>TOTAL OPERATING REVENUE</b>	101275	101017	101204
	<b>Operating Expense</b>			
	Personnel Services	58739	41000	47000
	Contractual Services	4999	5500	5500
	Material and Supplies	729	1500	2000
	Depreciation	44529	44000	44000
	Utilities/ Misc	147	150	200
	Other:			
	Other:			
	<b>TOTAL OPERATING EXPENSE</b>	109143	92150	98700
	<b>Non-Operating Revenue (Expense) and Transfers</b>			
	Connection Fees			
	Interest Expense	-2225	-1925	-2000
	Capital Contributions From Outside Sources			
	Impact Fee Collected			
	Operating Transfers From:			
	Operating Transfers From:			
	Operating Transfers From:			
	Operating Transfers From:			
	Impact Fee Spent			
	Operating Transfers To:			
	Operating Transfers To:			
	Operating Transfers To:			
	Operating Transfers To:			
	Other:			
	<b>NET INCOME (LOSS)</b>	-10093	6942	504
	<b>Cash Operating Needs</b>			
	Net Income (Loss)	-10093	6942	504
	Plus: Depreciation			
	Plus:			
	Plus:			
	Plus:			
	Less: Major Improvements and Capital Outlay			
	Less: Bond Principal Payments	30000	30000	32000
	Less:			
	Less:			
	Less:			
	<b>TOTAL CASH PROVIDED (REQUIRED)</b>	-40093	-23058	-31496
	<b>Source of Cash Required</b>			
	Cash Balance at Beginning of Year			
	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	0	0