

COALVILLE CITY RESOLUTION NUMBER 2022-5

**A RESOLUTION AMENDING THE 2021-2022 BUDGET AND
ADOPTING THE 2022-2023 BUDGET OF COALVILLE CITY**

WHEREAS, the Utah Code, Section 10-6-111, 10-6-113, 10-6-118, 59-2-919 through 59-2-23, as amended, requires that the Coalville City Council adopt a tentative budget and a final budget for the fiscal year July 1, 2022, through June 30, 2023, and

WHEREAS, the Coalville City Council on the 13th day of June 2022 at a regularly scheduled City Council meeting and at a public hearing, meeting the requirements specified in Utah Code Section 10-6-118, received public comment regarding amending the 2021-22 budget and the adoption of the 2022-2023 final budget; and

WHEREAS, all required hearings and notifications have been provided in connection with the amended 2021-2022 and 2022-2023 final budget.

NOW, THEREFORE, the governing body of Coalville City, State of Utah hereby approves and amends the 2021-2022 budget and adopts the budget of Coalville City for the fiscal year July 1, 2022, through June 30, 2023, as provided in Exhibit "A" attached hereto and incorporated herein by this reference.

Adopted by the Coalville City Council this 13th day of June, 2022.

COALVILLE CITY COUNCIL, STATE OF UTAH

Council Member Tyler Rowser	voted _____
Council Member Steven Richins	voted _____
Council Member Don Winters	voted _____
Council Member Phil Geary	voted _____
Council Member Louise Willoughby	voted _____

By: _____
Mayor Mark R. Marsh

ATTEST:

Coalville City Recorder

Adopted Budget Form for: Cities, Towns & Counties	Name	Coalville City
	Fiscal Year Ended	6/30/2023

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. **Send completed budgets electronically to 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)
Taxes			
General Property Taxes - Current	312,521	318,619	315,000
Prior Years' Taxes - Delinquent	32,649	22,170	20,000
General Sales and Use Taxes	361,606	375,000	330,000
Franchise Taxes	1,366	1,500	1,500
Transient Room Tax	20,144	24,000	24,000
Re-appraisals			
Assessing and Collecting - State-wide Levy			
Assessing and Collecting - County Levy			
Fee-in-Lieu of Property Taxes	47,871	37,673	35,000
Penalties and Interest on Delinquent Taxes			
Highway transit tax	31,979	32,000	30,000
Licenses and Permits			
Business Licenses and Permits	12,260	14,360	14,000
Non-business Licenses and Permits	83,509	124,532	70,000
Building, Structures, and Equipment	8,471	53,661	35,000
Marriage Licenses			
Motor Vehicle Operation		189	100
Cemetery - Burial Permits			
Animal Licenses			
Other (specify):		3,839	2,500

CONTINUE PART I ON PAGE 2

Name Coalville City		Fiscal Year Ended		6/30/2023
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)
Charges for Services				
General Government				
Court Costs, Fees, and Charges (Clerk)				
Recording of Legal Documents (Recorder)				
Zoning and Subdivision Fees		29,512		
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				
Cemeteries		16,550	32,575	20,000
Miscellaneous Services				
Other (specify): Special events				
Fines and Forfeitures				
Fines				
Forfeitures				
Other (specify):				

CONTINUE PART I ON PAGE 3

Name Coalville City		Fiscal Year Ended		6/30/2023
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)
Intergovernmental Revenue				
Federal Grants				
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		55,536	84,000	84,000
Liquor Fund Allotment			2,300	2,300
Grants from Local Units		30,000	20,000	20,000
Other (specify):				
Miscellaneous Revenue				
Interest Earnings		623	2,000	2,000
Rents and Concessions				
Sale of Fixed Assets - Compensation for Loss				
Sale of Materials and Supplies				
Sales of Bonds				
Other Financing - Capital Lease Obligations				
Other (specify):		21,748	79,052	70,000
Insurance proceeds			3,965	
Contributions and Transfers				
Transfer From: Capital improvements fund				
Transfer From: Cemetery care fund		1,253	1,000	1,000
Usage restricted recreation				
usage fund balance		206,088	50,815	
Transfer From:				
Loan From:				
Loan From:				
Contribution from Private Sources				
Beg. Class "C" Road Fund Bal. to be Apprpr.				
Cemetery fence FB				
Beg. General Fund Bal. to be Appropriated				
TOTAL REVENUES		1,273,686	1,283,250	1,076,400

CONTINUE ON PAGE 4 WITH PART II

Name Coalville City		Fiscal Year Ended		6/30/2023
Part II General Fund Expenditures				
Expenditure (a)		Prior Year Actual Exp. (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
General Government				
Administrative/Legislative		260,538	296,725	290,000
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				
Planning and Zoning				
Education and Community Promotion				
Other Professional Services				
Other (specify):				

CONTINUE PART II ON PAGE 5

Name Coalville City		Fiscal Year Ended	6/30/2023
Part II General Fund Expenditures - Continued			
Expenditure (a)	Prior Year Actual Exp. (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
Public Safety			
Police Department			
Fire Department			
Corrections (Jail)			
Protective Inspections			
Other Protective			7,000
Agricultural Inspection			
Animal Control and Regulation			
Flood Control			
Emergency Services (Civil Defense)			
Other (specify):			
Public Health			
Health Services			
Infirmaries			
Other (specify):			
Highway and Public Improvements			
Highways	155,714	180,000	180,000
Class "C" Road Program			
Sanitation			
Sewage Collections and Disposal			
Shop and Garage			
Construction			
Repair and Maintenance			
Other (specify):Caapital outlay			
Parks, Rec., and Public Property			
Park and Park Areas	5,000		
Park Lighting			
Recreation and Culture		183,292	63,790
Libraries			
Cemeteries	108,934	150,000	150,000
Other (specify):			

CONTINUE PART II ON PAGE 6

Name Coalville City		Fiscal Year Ended		6/30/2023
Part II General Fund Expenditures - Continued				
Expenditure (a)	Prior Year Actual Exp. (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)	
Community and Economic Development				
Community Planning	212,468	335,000	300,000	
Community Development				
Urban Redevelopment and Housing				
Economic Development and Assistance				
Economic Opportunity				
Other (specify):				
Debt Service				
Principal and Interest	115,687	117,312	50,205	
Other (specify):				
Transfers and Other Uses				
Transfer To: Capital Improvements fund	206,088			
Transfer To:				
Transfer To:				
Loan To:				
Loan To:				
Loan To:				
Use of Restricted/Reserved Fund Balance				
Class "C" Road Funds				
Miscellaneous				
Judgments and Losses				
FEMA Reimbursement of Flood Costs				
Other Flood Costs				
Other (specify):			810	
Budgeted Increase in Fund Balance	209,257	20,921	34,595	
TOTAL EXPENDITURES	1,273,686	1,283,250	1,076,400	

CONTINUE ON PAGE 7 FOR PART III

Name	Coalville City	Fiscal Year Ended	6/30/2022
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Part V	Capital Projects Fund
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Nature of the Fund:

Description (a)	Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
Revenues			
Transfers from General Fund	206,088		
Interest Income			
Other Additions	10,500	10,500	10,500
Transfer from debt service			
CDBG			142,339
Bond proceeds			
County transoration grant		43,550	50,000
UDOT			
Cares Act	134,458	188,000	
TOTAL REVENUE	351,046	242,050	202,839

Beginning Fund Balance	610,929	711,675	629,471
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TOTAL AVAILABLE FOR APPROPRIATION	961,975	953,725	832,310
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Expenditures			
Capital outlay		10,500	10,500
Transfer to general fund			
Roads UDOT			
Storm sewer			142,339
Road projects		241,040	350,000
Cares Act	250,300	72,714	115,286
TOTAL EXPENDITURES	250,300	324,254	618,125

Ending Fund Balance	711,675	629,471	214,185
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Name	Coalville City	Fiscal Year Ended	6/30/2023	
Part VI	Other Fund			
Nature of the Fund:		Cemetary care		
	Description (a)	Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Revenues			
	Transfers from General Fund			
	Interest Income	1,253	1,000	1,000
	Other Additions			
	Beginning Fund Balance to be Appropriated			
	TOTAL REVENUE	1,253	1,000	1,000
	Expenditures			
	Transfer to general fund	1,253	1,000	1,000
	Appropriated Increase in fund Balance			
	TOTAL EXPENDITURES	1,253	1,000	1,000

Name Coalville City		Fiscal Year Ended		6/30/2023
Part VII Enterprise or Internal Service Fund: Water				
Description (a)	Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)	
Operating Revenue				
Charge for Services	622,530	600,000	650,000	
Interest Earned	562	300	300	
Secondary water				
Penalty	5,050	4,383	4,000	
Other:	154,538	77,325	50,000	
TOTAL OPERATING REVENUE	782,680	682,008	704,300	
Operating Expense				
Personnel Services	206,596	250,000	230,000	
Contractual Services				
Material and Supplies	176,119	150,000	150,000	
Depreciation	334,666	334,666	334,666	
Utilities	20,881	23,000	23,000	
Other: Secondary costs pond				
Other:				
TOTAL OPERATING EXPENSE	738,262	757,666	737,666	
Non-Operating Revenue (Expense) and Transfers				
Connection Fees	41,480	13,070	25,000	
Interest Expense	(118,347)	(112,791)	(109,651)	
Capital Contributions From Outside Sources				
Impact Fee Collected				
Operating Transfers From: capital Improvements				
Operating Transfers From:				
Operating Transfers From:				
Operating Transfers From:				
Impact Fee Spent				
Operating Transfers To:				
Operating Transfers To:				
Operating Transfers To:				
Operating Transfers To:				
Grants	264,243			
NET INCOME (LOSS)	231,794	(175,379)	(118,017)	
Cash Operating Needs				
Net Income (Loss)	231,794	(175,379)	(118,017)	
Plus: Depreciation	334,666	334,666	334,666	
Grants Water			560,700	
Plus: Grants USDA		2,279,333	1,302,517	
Plus: CDBG Grant				
Less: Major Improvements and Capital Outlay	26,425		115,000	
Less: Bond Principal Payments	170,671	218,913	223,703	
Secondary water meters			801,000	
Less USDA Construction		2,279,333	1,302,517	
Less: USDA Grant Construction costs				
TOTAL CASH PROVIDED (REQUIRED)	369,364	(59,626)	(362,354)	
Source of Cash Required				
Cash Balance at Beginning of Year	100,000	100,000	149,403	
Sale of Investment and Other Current Assets				
Issuance of Bonds and Other Debt				
Loans from Other Funds				
Other: Loan USDA			203,300	
Other:				
TOTAL CASH PROVIDED (REQUIRED)	100,000	100,000	352,703	

Name Coalville City		Fiscal Year Ended		6/30/2023
Part VII Enterprise or Internal Service Fund: Sewer				
Description (a)		Prior Year Actual (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
Operating Revenue				
Charge for Services		517,932	520,000	520,000
Interest Earned		1,145	700	700
Other:				
Other:				
Other:			1,625	
TOTAL OPERATING REVENUE		519,077	522,325	520,700
Operating Expense				
Personnel Services		190,713	205,281	205,000
Contractual Services				
Material and Supplies		63,533	100,000	100,000
Depreciation		414,124	414,124	414,124
Utilities		35,491	40,000	40,000
Other:				
Other:				
TOTAL OPERATING EXPENSE		703,861	759,405	759,124
Non-Operating Revenue (Expense) and Transfers				
Connection Fees		36,000	12,000	25,000
Interest Expense		(81,632)	(104,784)	(100,000)
Capital Contributions From Outside Sources				
Impact Fee Collected		166,365	51,986	50,000
Operating Transfers From:				
Operating Transfers From:				
Operating Transfers From:				
Impact Fee Spent				
Operating Transfers To:				
Operating Transfers To:				
Operating Transfers To:				
Grants			560,000	
NET INCOME (LOSS)		(64,051)	282,122	(263,424)
Cash Operating Needs				
Net Income (Loss)		(64,051)	282,122	(263,424)
Plus: Depreciation		414,124	414,124	414,124
Grants force main				
Plus:				
Less: Major Improvements and Capital Outlay		3,376	560,000	
Less: Bond Principal Payments		111,358	107,634	109,044
Less: Grant construction sewer plant				
Less: Lift station construction				
Less: Doors sewer plant				
TOTAL CASH PROVIDED (REQUIRED)		235,339	28,612	41,656
Source of Cash Required				
Cash Balance at Beginning of Year				
Sale of Investment and Other Current Assets				
Issuance of Bonds and Other Debt				
Loans from Other Funds				
Other:				
TOTAL CASH PROVIDED (REQUIRED)		-	-	-