

SCANNED  
Date 8-3-10  
11.6.08

JUL 28 2010

WENDOVER  
CITY

JUNE 2011  
FISCAL YEAR

**CERTIFICATION OF BUDGET**

**ADOPTION OF BUDGET INFORMATION:**

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

On or before the first regularly scheduled meeting of the governing body in May, the budget officer shall prepare for the ensuing fiscal period, on forms provided by the state auditor, and file with the governing body, 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 WENDOVER City for the fiscal year ending JUNE, 2011 as approved and adopted by resolution or ordinance dated JUNE 22, 2010. 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);
- 59-2-919-923, 10-6-118 (increase in tax rate - final budget adopted by August 17)

was held on June 22, 2010 for all budgetary funds.

State of Utah  
County of TOOELE

Signed: Charlene Spammell  
(Budget Officer)

Subscribed and sworn to this 28<sup>th</sup> day

of July, 2010

Signed: [Signature]  
(Notary Public)



City of Wendover  
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GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 2009	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3100	<b>TAXES</b>			
3110	General Property Taxes - Current	160,412.00	160,107.00	155,600.00
3120	Prior Years' Taxes - Delinquent	2,176.00	1,550.00	1,500.00
3130	General Sales & Use Taxes	188,531.00	171,180.00	171,000.00
3140	Franchise Taxes	68,693.00	68,501.00	66,900.00
3150	Transient Room Tax	31,753.00	30,403.00	30,300.00
3161	Re-appraisals			
3162	Assessing & Collecting - State-wide Levy			
3163	Assessing & Collecting - County Levy			
3170	Fee-in-Lieu of Property Taxes			
3190	Penalties & Interest on Delinquent Taxes	2,576.00		
	Property Tax-Motor Vehicle	5,561.00	17,910.00	13,500.00
	Personal Property Tax	6,367.00	16,225.00	
3200	<b>LICENSES AND PERMITS</b>			
3210	Business Licenses & Permits	16,732.00	22,693.00	22,000.00
3220	Non-business Licenses & Permits			
3221	Building, Structures, & Equipment	4,377.00	18,958.00	4,250.00
3222	Marriage Licenses			
3223	Motor Vehicle Operation			
3224	Cemetery - Burial Permits			
3225	Animal Licenses	1,585.00	1,875.00	1,700.00
3300	<b>INTERGOVERNMENTAL REVENUE</b>			
3310	Federal Grants	4,000.00		
3311	General Governemnt			
3312	Public Safety - Fire Dept.	5,391.00		
3313	Highways and Streets			
3315	Health			
3317	Cultural - Recreation			
3330	Federal Payments in Lieu of Taxes			
3340	State Grants-Safe Sidwalk			
3350	State Shared Revenue			
3356	Class "B" Road Fund Allotment	67,262.00	65,789.00	67,000.00
3358	Liquor Fund Allotment	3,004.00	5,925.00	5,925.00
3370	Grants from Local Units:			
	CDBG Grant		177,716.00	
	County Mitigation Money	20,000.00		20,000.00
	County Complex Reimbursement	37,946.00	31,485.00	31,400.00
	County Senior/Community Bldg. Reimburse	5,459.00	5,830.00	6,300.00

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GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 2009	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3400	<b>CHARGES FOR SERVICES</b>			
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	800.00	130.00	100.00
3421	Special Police Services	15.00		
3422	Special Protective Services-Fire Dept.	30,042.00	39,120.00	39,000.00
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			
3490	Miscellaneous Services:	4,247.00	2,449.00	1,810.00
	Utility Fund Overhead Fee's	59,000.00	70,000.00	70,000.00
3500	<b>FINES AND FORFEITURES</b>			
3510	Fines	40,573.00	26,689.00	25,300.00
3520	Forfeitures			
3600	<b>MISCELLANEOUS REVENUE</b>	140,557.00	24,362.00	26,500.00
3610	Interest Earnings	14,004.00	3,835.00	3,716.00
3620	Rents & Concessions			
3640	Sale of Fixed Assets - Compensation for Loss			
3650	Sale of Materials & Supplies			
3670	Sales of Bonds			
3680	Other Financing - Capital Lease Obligations			

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GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 2009	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3800	<b>CONTRIBUTIONS AND TRANSFERS</b>			
3810	Transfer from:			
3820	Transfer from:			
	Transfer from:			
	Transfer from:			
	Transfer from:			
3850	Loan from:			
3860	Loan from:			
3870	Contribution from Private Sources			
3880	Beg. Class "B" Road Fund Bal. to be Appopr.	35,000.00	35,700.00	67,000.00
3890	<b>Beg. General Fund Bal. to be Appropriated</b>	60,433.00	348,394.00	67,133.00
	<b>TOTAL REVENUES</b>	1,016,496.00	1,324,133.00	897,934.00

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GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 2009	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4100	<b>GENERAL GOVERNMENT</b>			
4110	Legislative	4,761.00	5,021.00	6,450.00
4111	Commission or Council			
4112	Legislative Committees & Special Bodies			
4113	Ordinances & Proceedings			
4120	Judicial	17,707.00	13,753.00	17,400.00
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	53,051.00	49,097.00	56,713.00
4141	Auditor	13,424.00	13,535.00	15,000.00
4142	Clerk			
4143	Treasurer			
4144	Recorder			
4145	Attorney	35,646.00	50,275.00	45,800.00
4146	Surveyor			
4147	Assessor			
4150	Non-Departmental			
4160	General Governmental Buildings	157,576.00	133,626.00	134,484.00
4170	Elections			
4180	Planning & Zoning		4,300.00	21,000.00
4190	Education & Community Promotion			
	Community Center	10,259.00	9,333.00	11,566.00
4200	<b>PUBLIC SAFETY</b>			
4210	Police Department	372,976.00	381,120.00	368,777.00
4220	Fire Department	109,474.00	88,253.00	65,164.00
4230	Corrections (Jail)			
4240	Protective Inspection Bldg Inspector	1,856.00	1,429.00	3,975.00
4250	Other Protective Street Lights	6,703.00	6,515.00	8,000.00
4252	Agricultural Inspection			
4253	Animal Control & Regulation	9,812.00	9,861.00	14,103.00
4254	Flood Control			
4255	Busing Of Children To Elementary School	12,072.00	4,908.00	6,512.00
	Liquor Law Enforcement	0.00	0.00	5,925.00

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GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 2009	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4300	<b>PUBLIC HEALTH</b>			
4310	Health Services			
4360	Infirmaries			
4400	<b>HIGHWAYS &amp; PUBLIC IMPROVEMENTS</b>			
4410	Highways			
4415	Class "B" Road Program	33,425.00	41,628.00	67,000.00
4420	Sanitation			
4430	Sewage Collection & Disposal			
4440	Shop & Garage			
	Safe Sidewalk	402.00		
	CDBG	28.00	177,356.00	
	TV Translator-Utility	1,066.00	1,021.00	1,175.00
4500	<b>PARKS, RECREA. &amp; PUBLIC PROPERTY</b>			
4510	Park & Park Areas			
4540	Park Lighting			
4560	Recreation & Culture			
4580	Libraries			
4590	Cemeteries			
	Purchase Of Property	8,800.00		
	City Road Paving Project	142,555.00	280,861.00	
4600	<b>COMMUNITY &amp; ECONOMIC DEVEL.</b>			
4610	Community Planning Engineering	2,804.00	7,186.00	15,595.00
4620	Community Development			
4630	Urban Redevelopment & Housing			
4650	Economic Development & Assistance			
4660	Economic Opportunity			
4700	<b>DEBT SERVICE</b>			
4710	Principal and Interest			
4800	<b>TRANSFERS AND OTHER USES</b>			
4810	Transfer to:			
4820	Transfer to:			
	Transfer to:			

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GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 2009	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4850	Loan to:			
4860	Loan to:			
4870	Use of Restricted/Reserved Fund Balance			
4871	Class "B" Road Funds			
4900	<b>MISCELLANEOUS</b>	24,849.00	25,257.00	33,295.00
4910	Judgments & Losses			
4970	FEMA Reimbursement of Flood Costs			
4980	Other Flood Costs			
4880	<b>Appropriated Increase in Fund Balance</b>			
	<b>TOTAL EXPENDITURES</b>	1,019,246.00	1,304,335.00	897,934.00

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This is not a Non-Expendable Trust.

SPECIAL REVENUE FUND (Explain Nature of Fund)

Cemetery

FORM 1

Account Number	Description	Prior Year Actual 2009	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
	Lot Sales	1,025.00	2,803.00	1,500.00
	Buriel Fees	1,200.00	900.00	1,500.00
	<b>OTHER SOURCES:</b>			
	Transfer from:			
	Usage of beginning fund balance			
	Interest	284.00	104.00	108.00
	<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>2,509.00</b>	<b>3,806.00</b>	<b>3,108.00</b>
	<b>EXPENDITURES:</b>			
	Equipment,Supplies & Maintainance	1,456.00	915.00	2,400.00
	Security Lighting	681.00	704.00	708.00
	<b>OTHER USES:</b>			
	Transfer to:			
	Budgeted increase in fund balance			
	<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>2,137.00</b>	<b>1,619.00</b>	<b>3,108.00</b>

SPECIAL REVENUE FUND (Explain Nature of Fund)

FORM 1

Account Number	Description	Prior Year Actual 2009	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
	<b>OTHER SOURCES:</b>			
	Transfer from:			
	Usage of beginning fund balance			
		0.00	0.00	0.00
	<b>TOTAL REVENUES &amp; OTHER SOURCES</b>			
	<b>EXPENDITURES:</b>			
	<b>OTHER USES:</b>			
	Transfer to:			
	Budgeted increase in fund balance			
		0.00	0.00	0.00
	<b>TOTAL EXPENDITURES &amp; OTHER USES</b>			



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CAPITAL PROJECTS FUND

FORM 4

Account Number	Description	Prior Year Actual 2009	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
	Transfers from General Fund			
	Interest Income	2,245.00	544.00	300.00
	Other additions			
	<b>TOTAL REVENUE</b>	2,245.00	544.00	300.00
	<b>Beginning Fund Balance</b>	243,111.00	81,756.00	82,300.00
	<b>TOTAL AVAILABLE FOR APPROPR.</b>	245,356.00	82,300.00	82,600.00
	<b>EXPENDITURES:</b>			
	Construction Costs	163,600.00	0.00	0.00
	(Waterline/Road Construction)			
	<b>TOTAL EXPENDITURES</b>	163,600.00	0.00	0.00
	<b>Ending Fund Balance</b>	81,756.00	82,300.00	82,600.00

OTHER FUNDS (Explain nature of fund)

Account Number	Description	Prior Year Actual 2009	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
	Transfers from General Fund			
	Interest Income			
	Other additions			
	Beginning fund balance to be appropriated			
	<b>TOTAL REVENUE</b>			
	<b>EXPENDITURES:</b>			
	Appropriated increase in fund balance			
	<b>TOTAL EXPENDITURES</b>			

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ENTERPRISE OR INTERNAL SERVICE FUND: WATER

FORM 3

Account Number	Description	Prior Year Actual 2009	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services	328,387.00	408,634.00	396,339.00
	Interest Earned	12,214.00	5,900.00	5,992.00
	Other: Transfer in From Savings	200,000.00	100,000.00	
	<b>TOTAL OPERATING REVENUE</b>	<b>540,601.00</b>	<b>514,534.00</b>	<b>402,331.00</b>
	OPERATING EXPENSES:			
	Personal Services	60,208.00	69,560.00	92,834.00
	Contractual Services	57,854.00	24,671.00	30,000.00
	Material and Supplies	142,521.00	157,564.00	236,997.00
	Depreciation	200,151.00	200,000.00	7,500.00
	Other: Overhead Fees To General	30,000.00	35,000.00	35,000.00
	<b>TOTAL OPERATING EXPENSE</b>	<b>490,734.00</b>	<b>486,795.00</b>	<b>402,331.00</b>
		49,867.00	27,739.00	0.00
	<b>OPERATING INCOME (LOSS)</b>			
	NON-OPERATING REVENUE (EXPENSES) AND TRANSFERS:			
	Connection Fees			
	Interest Expense			
	Capital Contributions from Outside Sources			
	Operating transfers from:			
	Operating transfers to:			
	Overhead Fee's	-30,000.00	-35,000.00	-35,000.00
	<b>NET INCOME (LOSS)</b>	<b>19,867.00</b>	<b>-7,261.00</b>	<b>-35,000.00</b>

ANALYSIS OF CASH REQUIREMENTS:

	CASH OPERATING NEEDS:			
	Net Income (Loss)	19,867.00	-7,261.00	-35,000.00
	Plus: Depreciation	200,151.00	200,000.00	7,500.00
	Less: Major Improvements & Capital Outlay			
	Bond Principal Payments	53,540.00	53,540.00	48,040.00
	<b>TOTAL CASH PROVIDED (REQUIRED)</b>	<b>273,558.00</b>	<b>246,279.00</b>	<b>-75,540</b>
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year			75,540
	Invest. & Other Curr. Assets to be Converted			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	<b>TOTAL CASH REQUIRED</b>	<b>0.00</b>	<b>0.00</b>	<b>75,540.00</b>

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ENTERPRISE OR INTERNAL SERVICE FUND: SEWER

Account Number	Description	Prior Year Actual 2009	Current Year Estimate Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for services	210,215.00	196,533.00	196,009.00
	Interest Earned	4,153.00	3,510.00	3,545.00
	Other:			
	<b>TOTAL OPERATING REVENUE</b>	<b>214,368.00</b>	<b>200,043.00</b>	<b>199,554.00</b>
	OPERATING EXPENSES:			
	Personal Services	108,945.00	102,673.00	107,114.00
	Contractual Services			
	Material and Supplies	45,357.00	43,250.00	67,440.00
	Depreciation	18,243.00	18,000.00	
	Other: Overhead Fee's To General	20,000.00	25,000.00	25,000.00
	<b>TOTAL OPERATING EXPENSE</b>	<b>192,545.00</b>	<b>188,923.00</b>	<b>199,554.00</b>
	OPERATING INCOME (LOSS)	21,823.00	11,120.00	0.00
	NON-OPERATING REVENUE(EXPENSE) AND TRANSFERS:			
	Connection Fees			
	Interest Expense			
	Capital Contributions from Outside Sources			
	Operating transfers from:			
	Operating Transfers To:			
	Overhead Fee's	-20,000.00	-25,000.00	-25,000.00
	<b>NET INCOME (LOSS)</b>	<b>1,823.00</b>	<b>-13,880.00</b>	<b>-25,000.00</b>

ANALYSIS OF CASH REQUIREMENTS:

	CASH OPERATING NEEDS:			
	Net income (loss)	1,823.00	-13,880.00	-25,000.00
	Plus: Depreciation	18,243.00	18,000.00	
	Less: Major Improvements & Capital Outlay			
	Bond Principal Payments			
	<b>TOTAL CASH PROVIDED (REQUIRED)</b>	<b>20,066.00</b>	<b>4,120.00</b>	<b>-25,000.00</b>
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year			25,000.00
	Invest. & Other Curr. Assets to be Concerted			
	Insurance of Bonds and Other Dept			
	Loans from Other Funds			
	<b>TOTAL CASH REQUIRED</b>	<b>0.00</b>	<b>0.00</b>	<b>25,000.00</b>

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ENTERPRISE OR INTERNAL SERVICES FUND: GARBAGE

Account Number	Description	Prior Year Actual 2009	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services	168,245.00	128,874.00	142,933.00
	Interest Earned	1,520.00	1,302.00	1,298.00
	Other:			
	<b>TOTAL OPERATING REVENUE</b>	<b>169,765.00</b>	<b>130,176.00</b>	<b>144,231.00</b>
	OPERATING EXPENSES:			
	Personal Services	32,627.00	34,360.00	26,219.00
	Contractual Services	67,545.00	73,394.00	67,500.00
	Material and Supplies	24,412.00	25,487.00	35,175.00
	Depreciation	2,763.00	0.00	5,337.00
	Other: Overhead Fees to General	9,000.00	10,000.00	10,000.00
	<b>TOTAL OPERATING EXPENSES</b>	<b>136,347.00</b>	<b>143,241.00</b>	<b>144,231.00</b>
	OPERATING INCOME (LOSS)	33,418.00	-13,065.00	0.00
	NON-OPERATING REVENUE(EXPENSE) AND TRANSFERS:			
	Connection Fees			
	Interest Expense			
	Capital Contributions from Outside Sources			
	Operating Transfers from:			
	Operating Transfer To:			
	Overhead Fee's	-9,000.00	-10,000.00	-10,000.00
	<b>NET INCOME (LOSS)</b>	<b>24,418.00</b>	<b>-23,065.00</b>	<b>-10,000.00</b>

ANALYSIS OF CASH REQUIREMENTS:

	CASH OPERATIONG NEEDS:			
	Net Income (Loss)	24,418.00	-23,065.00	-10,000.00
	Plus: Depreciation	2,763.00	6,000.00	5,337.00
	Less: Major Improvements & Capital Outlay			
	Bond Principal Payments			
	<b>TOTAL CASH PROVIDED(REQUIRED)</b>	<b>27,181.00</b>	<b>-17,065.00</b>	<b>-4,663.00</b>
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year		17,065.00	4,663.00
	Invest. & Other Curr. Assets to be Converted			
	Insurance of Bonds and Other Dept			
	Loans from Other Funds			
	<b>TOTAL CASH REQUIRED</b>	<b>0.00</b>	<b>0.00</b>	<b>4,663.00</b>