

**RESOLUTION 16-08**

**2016 R2 Budget**

A RESOLUTION ADOPTING AN AMENDMENT TO THE 2016 FISCAL YEAR BUDGET,  
ENDING JUNE 30, 2016, FOR THE CITY OF NORTH LOGAN, UTAH

WHEREAS, Section 10-6-128 of Utah Code allows the governing body to change the city's municipal budgets; and

WHEREAS, the City Council has held a public hearing as required by law on June 1, 2016 to receive public input regarding proposed changes to the city's municipal budgets; and

WHEREAS, the City Council has determined that the budgets need to be revised.

NOW THEREFORE be it resolved by the City Council of the City of North Logan, Utah that the 2016 municipal budget be amended as per the attached spreadsheets.

PASSED AND APPROVED by the City Council of North Logan, Utah, this 15<sup>th</sup> day of June, 2016.

NORTH LOGAN CITY

By

  
Lloyd Berentzen, Mayor

ATTEST:

  
Scott Bennett, City Recorder

	Account Description	Approved FY2016R2	Approved FY2016R1
	<b>Revenue</b>		
	<b>TAXES</b>		
10-310-100	GENERAL PROPERTY TAXES - CURRENT	(1,075,026)	(1,052,844)
10-310-130	TRANSFER TO SEWER FUND (TAX TO COVER BOND)	32,911	32,911
10-310-131	TRANSFER TO LIBRARY SRF FOR DED. LIBRARY TAX	488,262	448,216
	<i>Net G.F. General property taxes - Current</i>	(553,853)	(571,717)
10-310-200	PRIOR YEARS' TAXES - DELINQUENT (Only the Portion that stays in the	(54,200)	(36,267)
	<i>Net G.F. General property taxes - Delinquent</i>	(54,200)	(36,267)
10-310-300	GENERAL SALES AND OTHER USE TAXES	(2,041,870)	(2,063,083)
10-310-350	ENERGY SALES AND USE TAX (the Portion that stays in G.F.)	(289,867)	(317,229)
10-310-351	ENERGY SALES AND USE TAX TO CEMETERY	(15,256)	(16,696)
10-310-500	TRANSIENT ROOM TAX	(19,305)	(17,000)
	<i>Sum General Sales and Use Taxes</i>	(2,366,298)	(2,414,008)
10-310-400	FRANCHISE TAXES	(43,153)	(43,153)
10-310-410	TELECOMMUNICATION LICENSE TAX (MTLT)	-	-
10-310-600	MASS TRANSIT TAX (Pass through - see 10-441-800)	(535,000)	(535,000)
10-310-700	PERSONAL PROPERTY UNIFORM FEE (FEE in LIEU)	(56,888)	(56,888)
	<b>Misc. Other Taxes</b>	(635,040)	(635,040)
	<b>TOTAL TAXES</b>	<b>(3,609,391)</b>	<b>(3,657,033)</b>
	<b>LICENSES AND PERMITS</b>		
10-320-140	BUSINESS & ALCOHOL LICENSES	(40,000)	(40,000)
10-320-210	BUILDINGS, STRUCTURES AND EQUIPMENT PERMITS	(320,000)	(290,565)
10-320-250	ANIMAL LICENSES	(3,500)	(3,500)
	<b>TOTAL LICENSES AND PERMITS</b>	<b>(363,500)</b>	<b>(334,065)</b>
	<b>INTERGOVERNMENTAL REVENUE</b>		
10-330-590	NORTH PARK EQUESTRIAN FUND REVENUE	-	-
10-330-805	RAPZ TAX - POPULATION-BASED REVENUE (UNSPECIFIED USE)	(15,565)	(15,565)
10-330-806	RAPZ TAX - FOR SPECIFIC PROJECT	(208,000)	(208,000)
	<i>State and Other Government Funds</i>	(223,565)	(223,565)
10-330-130	FIRE HOMELAND SECURITY GRANT	-	-
10-330-140	FUNDS FROM FEMA FOR TRAINING	-	-
10-330-418	STATE FIRE GRANTS - EMS	(12,500)	(6,685)
10-330-416	STATE FIRE GRANTS - CAPITAL	-	-
10-330-417	STATE FIRE GRANT - RADIOS	-	-
10-330-419	COURT GRANT (New account for FY2007)	-	-
10-330-801	COUNTY EMS GRANT (Ambulance/Extrication payment from SIMS)	(6,000)	(6,000)
10-330-717	FIRE TRAINING GRANT FROM CACHE COUNTY	-	-
10-330-716	COUNTY ALLOCATION TO FIRE DEPT (For Response in Unincorporated /	(7,134)	(7,134)
10-330-802	REIMBURSEMENTS TO NLC FOR FIRE EQUIPMENT USAGE	-	-
	<i>Public Safety Grants</i>	(25,634)	(19,819)
10-330-560	CLASS "C" ROAD FUND ALLOTMENT	(380,000)	(320,000)
10-330-400	STATE SURPLUS FUND 800E "grant"	-	-
10-330-401	TRANS FROM COUNTY FOR ROADS (Sales Tax for Roads)	-	-
	<i>Misc. Intergovernmental Revenue (Roads)</i>	(380,000)	(320,000)
	<b>TOTAL INTERGOVERNMENTAL</b>	<b>(629,199)</b>	<b>(563,384)</b>

	Account Description	Approved FY2016R2		Approved FY2016R1	
	<b>CHARGES FOR SERVICES</b>				
10-340-130	ZONING AND SUBDIVISION FEES	(5,000)		(5,000)	
10-340-140	PLAN CHECKING FEES	(85,000)		(85,000)	
10-340-160	UTILITY ENCROACHMENT PERMITS	(1,000)		(1,000)	
10-340-783	ROAD IMPACT FEES COLLECTED	(139,000)		(75,000)	
10-340-784	PARK IMPACT FEES COLLECTED	(96,000)		(75,000)	
10-340-310	STREET, SIDEWALK & CURB REPAIR	-		-	
	<i>Total Charges for Services Zoning and Subdivision Fees</i>		(326,000)		(241,000)
10-340-150	SALE OF MAPS & PUBLICATIONS	(200)		(200)	
	<i>Total Misc. Sales</i>		(200)		(200)
10-340-250	CENTRAL DISPATCH FUND	(125,000)		(104,548)	
10-340-792	WILDLAND FIRE REVENUE	(28,424)		(15,000)	
	<i>Total Charges for Services Public Safety</i>		(153,424)		(119,548)
10-340-430	REFUSE COLLECTION CHARGES	(798,962)		(798,962)	
	<i>Total Refuse Charges</i>		(798,962)		(798,962)
10-340-700	PARK & RECREATION FEES	(4,640)		(3,500)	
10-340-781	LITTLE LEAGUE FEES	(7,600)		(7,600)	
10-340-782	JUNIOR JAZZ FEES	(5,000)		(5,000)	
10-340-785	GENERAL SPORTS FEES	(5,000)		(5,000)	
10-340-786	ELK RIDGE SOCCER FIELDS REVENUE (For Turf Field Maint)	(5,000)		(5,000)	
10-340-787	CACHE VALLEY STORYTELLING FESTIVAL REVENUE and DONATIONS	-		-	
	<i>Total Parks and public property</i>		(27,240)		(26,100)
10-340-810	SALE OF CEMETERY PLOTS AND OTHER CEMETERY FEES	(20,500)		(7,000)	
	<i>Total Cemetery Revenue</i>		(20,500)		(7,000)
	<b>TOTAL CHARGES FOR SERVICES</b>		<b>(1,326,326)</b>		<b>(1,192,810)</b>
	<b>FINES AND FORFEITURES</b>				
10-350-110	COURT FINES	(140,000)		(140,000)	
10-350-120	PARKING TICKETS	(1,500)		(1,500)	
10-350-125	NORTH PARK SB72 FINES	(500)		(500)	
10-350-130	ANIMAL CONTROL FINES	(2,000)		(2,000)	
	<b>TOTAL FINES AND FORFEITURES</b>		<b>(144,000)</b>		<b>(144,000)</b>

	Account Description	Approved FY2016R2	Approved FY2016R1
	<b>MISCELLANEOUS REVENUE</b>	-	-
10-360-100	INTEREST EARNINGS - misc rev.	(1,500)	(1,500)
10-360-131	INTEREST EARNED - EQUESTRIAN PARK	-	-
10-360-132	INTEREST EARNED - LITTLE LEAGUE FUND	(20)	(20)
10-360-133	INTEREST EARNED ON ROAD IMPACT FEES	(200)	(200)
10-360-134	INTEREST EARNED ON PARK IMPACT FEES	(300)	(300)
10-360-137	INTEREST EARNED ON RAPZ TAX FOR SPECIFIC PROJECT	-	-
10-360-138	INTEREST EARNED ON JUNIOR JAZZ FUND	(20)	(20)
10-360-140	INTEREST EARNED ON GENERAL SPORTS FUND	-	-
10-360-139	INTEREST EARNED ON CEMETERY FUND	(750)	(750)
10-360-141	INTEREST EARNED - LIBRARY CONST FUND (Moved 21-360-151)	-	-
10-360-136	INTEREST EARNED - CLASS C ROAD FUNDS	-	-
10-360-142	INTEREST EARNED ON ROAD BOND	-	-
10-360-152	INTEREST EARNED ON WILDLAND FIRES	-	-
	<b>Total Interest Earnings</b>	(2,790)	(2,790)
10-360-200	RENTAL INCOME	(2,000)	(2,000)
10-360-900	SUNDRY REVENUES	(27,300)	(9,000)
10-380-110	MISC DONATIONS TO THE CITY	-	-
10-330-402	TRANSFER FROM RDA FOR ADMINISTRATION EXPENSES	(4,900)	(4,900)
	<b>Total Rents &amp; Miscellaneous</b>	(34,200)	(15,900)
10-360-400	SALE OF FIXED ASSETS	(10,000)	(10,000)
	<i>Sale of materials and supplies and other</i>	(10,000)	(10,000)
	<b>TOTAL MISC. REVENUE</b>	<b>(46,990)</b>	<b>(28,690)</b>
	<b>CONTRIBUTIONS AND TRANSFERS</b>		
	LOAN PROCEEDS	-	-
	TRANS FROM CAP EXP. FOR CAP. PROJECTS	-	-
	DONATIONS FOR CEMETERY	-	-
	<b>Total Contributions and Transfers</b>	-	-
	<b>Total General Fund Revenue</b>	<b>(6,119,405)</b>	<b>(5,919,982)</b>

	Account Description	Approved FY2016R2	Approved FY2016R1
	<b>Expenditures</b>		
	<b>GENERAL GOVERNMENT</b>		
	<b>City Council</b>		
10-411-110	WAGES - CITY COUNCIL (Includes expense allowance for 5 CC)	43,080	43,080
10-411-130	EMPLOYEE BENEFITS - CITY COUNCIL	10,457	4,658
10-411-220	PUBLIC NOTICES - CITY COUNCIL	1,900	1,900
10-411-230	TRAVEL AND TRAINING - CITY COUNCIL	7,000	7,000
10-411-312	PROFESSIONAL AND TECHNICAL SERVICES - CITY COUNCIL	103,550	100,000
10-411-331	YOUTH CITY COUNCIL	1,900	1,900
10-411-332	NEWSLETTER	18,820	8,550
10-411-480	ELECTIONS	1,500	8,550
10-411-610	MISCELLANEOUS INCIDENTAL EXPENSES	1,000	2,280
	<b>Total City Council</b>	<b>189,207</b>	<b>177,916</b>
	<b>City Justice Court</b>		
10-412-110	WAGES - COURT	-	-
10-412-130	EMPLOYEE BENEFITS - COURT	-	-
10-412-240	OFFICE EXPENSES & TRAVEL - COURT	12,500	11,400
10-412-312	PROFESSIONAL AND TECHNICAL SERVICES - COURT	42,000	28,500
10-412-315	STATE TREAS-VICTIM REPARATION	48,500	42,750
10-412-316	PAY TO H.P. - JUDGE'S, CLERK'S & BAILIFF'S WAGES and BENEFITS	103,500	92,889
10-412-740	CAPITAL OUTLAY FOR FACILITIES & EQUIPMENT - COURT	-	-
	<b>Total City Justice Court</b>	<b>206,500</b>	<b>175,539</b>
	<b>Executive Staff</b>		
10-413-110	WAGES - EXEC	108,085	108,085
10-413-130	EMPLOYEE BENEFITS - EXEC	60,000	63,234
10-413-210	DUES,SUPPLIES,TRAVEL, VEHICLE MAINT- EXEC	1,850	2,850
10-413-312	PROFESSIONAL AND TECHNICAL SERVICES - EXEC	3,850	2,850
10-413-252	EMER. RESP. & DISASTER PREP - CITY WIDE (New here in 2017)	-	-
10-413-950	ADMINISTRATIVE ALLOC-EXEC	(47,232)	(48,140)
	<b>Total Executive Staff</b>	<b>126,553</b>	<b>128,878</b>
	<b>Administrative Agencies</b>		
10-414-110	WAGES - PERMANENT EMPLOYEES - ADMIN	173,314	173,314
10-414-130	EMPLOYEE BENEFITS - ADMIN	90,560	73,410
10-414-230	TRAVEL AND DUES - ADMIN	3,420	3,420
10-414-313	PROFESSIONAL AND TECHNICAL SERVICES - ADMIN	16,000	19,000
10-414-510	INSURANCE (BONDS ON PERSONNEL ONLY)	5,510	5,510
10-414-740	CAPITAL OUTLAY FOR EQUIPMENT - ADMIN	7,000	9,250
10-414-950	ADMINISTRATIVE ALLOC-ADMIN	(148,297)	(138,659)
	<b>Total Administrative Agencies</b>	<b>147,507</b>	<b>145,245</b>
	<b>Non-Departmental (Administration)</b>		
10-415-230	TRAVEL AND DUES - NON-DEPT	1,750	-
10-415-240	OFFICE EXPENSE, SUPPLIES - NON-DEPT	5,700	5,700
10-415-241	POSTAGE- NON-DEPT	4,500	16,150
10-415-245	PRINTED FORMS - NON-DEPT	5,000	3,515
10-415-250	EQUIPMENT-OPERATING SUPPLIES AND MAINT - NON-DEPT	7,600	2,850
10-415-253	SAFETY PROGRAM - CITY WIDE	-	-
10-415-251	NON-DEPT. (CITY-WIDE) DUES and COMPUTER SUPPORT	17,600	7,600
10-415-290	TELEPHONE - NON-DEPT	3,700	5,700
10-415-315	COUNTY DISPATCH - NON-DEPT	109,497	109,497
10-415-312	PROFESSIONAL AND TECHNICAL SERVICES - NON-DEPT	2,500	5,225
10-415-319	SPECIAL PROJECT- KREBS SUBDIVISION	-	-
10-415-610	MISCELLANEOUS SUPPLIES - NON-DEPT	2,100	1,900
10-415-620	MISCELLANEOUS SERVICES - NON-DEPT	16,200	13,300
10-415-710	LAND, ROW AND EASEMENT PURCHASES	-	-
10-415-750	LEASE PAYMENTS (or Purchase) COPIER	-	-
10-415-740	CAPITAL OUTLAY FOR EQUIPMENT - NON-DEPT	4,750	4,750
10-415-912	FACILITIES ALLOCATION - ALL GEN. FUND - (INCLUDES ALL GEN. FUND F.A. STARTING IN 2016)	194,814	136,963
10-415-950	ADMINISTRATIVE ALLOC-NON-DEP	(18,584)	(16,475)
	<b>Total Non-Departmental</b>	<b>357,127</b>	<b>296,675</b>

	Account Description	Approved FY2016R2	Approved FY2016R1
	<b>Planning Commission</b>		
10-418-110	WAGES - PLAN. COMM.	5,500	7,626
10-418-130	EMPLOYEE BENEFITS - PLANNING COMMISSION	792	792
10-418-230	TRAVEL & NOTICES - P&Z	-	-
10-418-311	PROF AND TECH SERVICES - P&Z	950	950
	<b>Total Planning Commission</b>	<b>7,242</b>	<b>9,368</b>
	<b>TOTAL GENERAL GOVERNMENT</b>	<b>1,034,135</b>	<b>933,621</b>
	<b>COMMUNITY DEVELOPMENT</b>		
10-461-110	WAGES - COMMUNITY DEVELOPMENT	65,717	65,717
10-461-130	EMPLOYEE BENEFITS - COMMUNITY DEVELOPMENT	39,652	39,652
10-461-230	TRAVEL AND DUES - COMMUNITY DEVELOPMENT	2,850	2,850
10-461-250	SUPPLIES, GAS, PHONE, VEHICLE MAINT - COMMUNITY DEVELOPEME	2,375	2,375
10-461-290	TELEPHONE	1,330	1,330
10-461-311	PROF & TECH SERVICES (CONSULTING) - COMM DEV	9,400	7,600
10-461-740	CAPITAL OUTLAY FOR EQUIPMENT - COMMUNITY DEVELOPMENT	-	-
	<b>TOTAL COMMUNITY DEVELOPMENT</b>	<b>121,324</b>	<b>119,524</b>
	<b>ECONOMIC DEVELOPMENT</b>		
10-465-110	WAGES - ECONOMIC DEVELOPMENT [Intern]	3,000	-
10-465-130	EMPLOYEE BENEFITS - ECONOMIC DEVELOPMENT [Intern]	200	-
10-465-460	COMMUNITY PROMOTION & ADVERTISING	2,850	2,850
10-465-236	TRAVEL AND TRAINING - ECON DEV	950	950
10-465-270	ENTRY SIGN, ADVERTISING SIGN AND OTHER MAINTENANCE	-	-
10-465-314	PROF & TECH SERVICES (CONSULTING) - ECON DEV - GENERAL	6,300	9,500
10-465-315	PROF & TECH SERVICES (CONSULTING) - CITY CENTER	-	-
	<b>TOTAL ECONOMIC DEVELOPMENT</b>	<b>13,300</b>	<b>13,300</b>
	<b>FACILITIES DEPARTMENT</b>		
10-416-110	WAGES - FACILITIES	65,000	48,548
10-416-130	EMPLOYEE BENEFITS - FACILITIES	25,900	20,550
10-416-250	SUPPLIES, DUES, TRAVEL, GAS, & VEHICLE MAINT - FACILITIES	11,875	11,875
10-416-251	VEHICLE MAINTENANCE (STOP USING IN 2016. EACH DEPARTMENT WILL HAVE ITS OWN VEHICLE MAINTENANCE EXPENSES)	deleted	deleted
10-416-253	SAFETY PROGRAM - CITY WIDE (Move to Non-Departmental)	3,800	3,800
10-416-291	WATER AND SEWER USAGE	3,200	3,200
10-416-270	BLDG & GROUNDS-SUPPLIES & MAIN - FACILITIES	50,500	28,500
10-416-271	BLDG & GROUNDS REPAIR PROJECTS - FACILITIES	20,330	20,330
10-416-280	UTILITIES - GAS, ELECTRICITY - FACILITIES	130,000	55,100
10-416-290	TELEPHONE (non-mobile), CABLE, INTERNET, & SECURITY ALARMS (All except Police Building)	4,750	4,750
10-416-318	PROF & TECH - FACILITIES (Custodial contract)	4,750	4,750
10-416-510	INSURANCE (LIABILITY, FIRE, AND VEHICLES - (All except Police Agency Building)	25,000	25,000
10-416-252	EMERGENCY RESPONSE & DISASTER PREPAREDNESS (Moved to Exe	3,735	3,325
10-416-740	CAPITAL OUTLAY FOR EQUIPMENT - FACILITIES	5,225	5,225
10-416-950	ADMIN EXPENSES CHARGED FROM G.F. - FACILITIES	17,788	17,788
10-416-912	FACILITIES ALLOCATION	(371,853)	(252,494)
	<b>TOTAL FACILITIES DEPARTMENT COSTS</b>	<b>-</b>	<b>(247)</b>

	Account Description	Approved FY2016R2		Approved FY2016R1	
	<b>POLICE AGENCY - COSTS TO NLC ONLY</b>				
10-421-312	POLICE SERVICE FEE - NORTH LOGAN	990,650		909,660	
10-426-315	ANIMAL CONTROL BOARDING FEES - FOR NLC ONLY	3,900		2,800	
10-426-452	DEER HERD MANAGEMENT - FOR NLC ONLY	4,000		10,202	
	<b>Total Cost to North Logan City for Police Services</b>		998,550		922,662
	<b>FIRE DEPARTMENT</b>				
10-422-110	WAGES - FIRE	109,703		109,703	
10-422-120	VOLUNTEERS PAY- FIRE	72,000		72,000	
10-422-130	EMPLOYEE BENEFITS - FIRE	71,500		67,170	
	<b>Wages and Benefits</b>		253,203		248,874
10-422-230	TRAVEL FOR TRAINING - FIRE	7,680		7,680	
10-422-236	OUTSIDE TRAINING EXPENSES (ALSO INCLUDE USE OTHER FACILITII	12,000		14,250	
10-422-237	GRANT TRAINING EXPENSES	2,685		2,685	
10-422-457	SPECIAL DEPT SUPPLIES FOR DRILL AND PUBLIC ED. - FIRE	6,175		6,175	
10-422-741	TRAINING EQUIPMENT - FIRE	-		-	
	<b>Training and Training Supplies</b>		28,540		30,790
10-422-231	MEALS FOR TRAINING DRILLS - SOCIAL ACTIVITIES - FIRE	4,750		4,750	
10-422-240	OFFICE EXPENSES AND DJES - FIRE (and PLANNING)	8,550		8,550	
10-422-290	MOBILE PHONES AND PAGERS	8,075		8,075	
10-422-310	PROF AND TECH SERVICES - Incl. INFECTIOUS CONTROL & SAFETY	13,395		13,395	
	<b>Administration</b>		34,770		34,770
10-422-250	EQUIPMENT & VEHICLE REPAIRS AND MAINTENANCE - FIRE	17,100		17,100	
10-422-252	VEHICLE FUEL	9,500		17,100	
10-422-452	UNIFORMS & PERS GEAR - FIRE	6,650		6,650	
10-422-453	SPECIAL DEPT SUPPLIES	4,750		4,750	
10-422-454	FIRST RESPONDER CONSUMABLES - FIRE	4,750		4,750	
10-422-455	FIRE OPERATIONS CONSUMABLES	8,550		8,550	
10-422-456	FIRE OPERATIONS EQUIPMENT	14,250		14,250	
10-422-458	HOMELAND SECURITY GRANT EXPENDITURES	-		-	
10-422-459	WILDLAND FIRE EXPENSES	73,500		73,500	
10-422-746	FIRE DEPARTMENT STATE GRANT EXPENDITURES	-		-	
	<b>Operations</b>		139,050		146,650
10-422-742	CAPITAL EQUIPMENT - AUX EQUIP - FIRE	-		-	
10-422-743	CAPITAL EXPENDITURES USING OTHER MISC. FUNDS (one-time \$)	-		-	
10-422-747	CAPITAL EQUIPMENT - NEW VEHICLES (non-replacements) - FIRE	-		-	
10-422-754	CAPITAL EQUIPMENT - LEASE/PURCHASE PAYMENTS - FIRE	-		-	
10-422-912	FACILITIES ALLOCATION - FIRE (Not used from FY2016 on)	deleted		deleted	
	<b>Capital Expenditures, Other</b>		-		-
	<b>FIRE DEPARTMENT</b>		455,563		461,084

	Account Description	Approved FY2016R2	Approved FY2016R1
	<b>BUILDING INSPECTION / ENGINEERING</b>		
10-424-110	WAGES - INSP	131,471	131,471
10-424-130	EMPLOYEE BENEFITS - INSP	80,518	83,121
10-424-210	BOOK,SUBSCR & MEMBERSHIP - INSP	2,375	2,375
10-424-230	TRAVEL AND TRAINING - INSP	3,544	3,544
10-424-250	EQUIPMENT-OPERATING SUPPLIES, FUEL & VEHICLE MAINT	7,600	7,600
10-424-290	TELEPHONE - INSP	3,534	3,534
10-424-311	PROF & TECH SERVICES - OTHER	23,900	23,900
10-424-316	PROF & TECH SERVICES - PLAN CHECK COSTS - INSP	6,650	6,650
10-424-317	PROF & TECH SERVICES - Eng Tech/GIS	3,735	3,735
10-424-450	SPECIAL DEPT. SUPPLIES - INSP	2,033	2,033
10-424-740	CAPITAL OUTLAY FOR EQUIPMENT - INSP	-	-
	<b>BUILDING INSPECTION / ENGINEERING</b>	<b>265,360</b>	<b>267,963</b>
	<b>ROADS AND STREETS</b>		
10-441-110	WAGES - STREETS	114,126	114,126
10-441-130	EMPLOYEE BENEFITS - STREETS	62,250	56,680
10-441-240	OFFICE EXPENSE,DUES - STREETS	2,660	2,660
10-441-230	TRAVEL AND TRAINING	1,520	1,520
10-441-250	EQUIPMENT & VEHICLES - OPERATING SUPPLIES, MAINT, GAS - STRE	37,000	37,000
10-441-280	LIGHTING - STREETS	20,900	20,900
10-441-290	TELEPHONE	3,304	3,304
10-441-270	SIDEWALKS, TRAILS, PATHS	2,000	2,000
10-441-310	PROF AND TECH SERVICES - STREETS	9,000	11,000
10-441-315	ROAD SURFACE TREATMENTS BY CONTRACT	175,000	171,662
10-441-411	HEAVY EQUIPMENT RENTAL (other) - STREETS	16,050	16,050
10-441-412	MATERIAL FOR ROAD SIGNAGE - STREETS	8,250	5,700
10-441-413	MATERIAL FOR SNOW AND ICE CONTROL - STREETS	28,500	28,500
10-441-422	MATERIAL FOR ROAD MAINT AND REPAIR (Asphalt, sand, rock, concrete for city crews)	42,750	42,750
10-441-740	CAPITAL EQUIP. PURCHASES	40,915	37,865
10-441-746	MAINT AND REPAIR CONTRACTS (NOT CAPITAL IMPROVEMENTS)	-	-
10-441-747	ROAD IMPROVEMENTS USING IMPACT FEES	-	-
10-441-748	ROAD PROJECTS - CAPITAL IMPROVEMENTS (GEN FUNDS)	189,276	219,023
10-441-749	ROAD CONSTRUCTION WITH BOND FUNDS	-	-
10-441-754	LEASE PAYMENTS FOR SWEEPER (See Stormwater Now)	-	-
10-441-755	LEASE PAYMENTS FOR LOADER	7,282	7,282
10-441-756	LEASE PAYMENTS FOR LARGE TRUCKS	64,050	64,050
10-441-912	FACILITIES ALLOCATION - STREETS (Not used from FY2016 on)	deleted	deleted
10-441-800	MASS TRANSIT EXPENSE (Pass through - see 10-310-600)	535,000	535,000
	<b>ROADS AND STREETS</b>	<b>1,359,833</b>	<b>1,377,072</b>
	<b>SANITATION</b>		
10-442-316	PAYMENTS TO LOGAN FOR WASTE COLLECTION - TRASH	779,505	750,561
	<b>TOTAL SANITATION</b>	<b>779,505</b>	<b>750,561</b>
	<b>PUBLIC WORKS</b>		
10-449-110	WAGES - PERMANENT EMPLOYEES - PUBLIC WORKS	74,257	74,257
10-449-130	EMPLOYEE BENEFITS - PUBLIC WORKS	43,000	41,356
10-449-290	TELEPHONE	1,330	1,330
10-449-950	ADMINISTRATIVE ALLOC-PUBLIC WORKS	(88,940)	(87,707)
	<b>Total Public Works</b>	<b>29,647</b>	<b>29,236</b>



	Account Description	Approved FY2016R2	Approved FY2016R1
	<b>PARKS, RECREATION, AND CEMETERY</b>		
	<b>Parks and Park Areas</b>		
10-451-110	WAGES - PERMANENT EMPLOYEES - PARKS	136,204	136,204
10-451-130	EMPLOYEE BENEFITS - PARKS	69,586	69,586
10-451-250	SUPPLIES, TRAVEL, PHONE, GAS & VEHICLE MAINT - PARKS	25,500	19,000
10-451-270	GROUNDS - MAINTENANCE - PARKS	78,900	57,000
10-451-272	ARBOR DAY AND TREES - ALL PARKS	7,600	7,600
10-451-290	TELEPHONE	2,600	1,577
10-451-312	PROFESSIONAL AND TECHNICAL SERVICES - PARKS	2,660	950
10-451-New#A	WATER USAGE - IRRIGATION (New in FY2015) - (Should have no sewer	-	-
10-451-New#B	WATER AND SEWER USAGE - SPLASH PADS (New in FY2015)	-	-
10-451-318	WEED CONTROL - CITY WIDE	16,350	19,000
10-451-273	STREET TREE MAINTENANCE	3,800	3,800
10-451-710	CAPITAL OUTLAY - LAND - PARKS	9,500	9,500
10-451-720	LIBRARY CAPITAL EXPENDITURES -	-	-
10-451-730	RAPZ PROJECTS (Use Population Based Funds)	15,565	15,565
10-451-728	PARK IMPROVEMENTS FOR Cache Valley Story Telling Fest (Ended)	-	-
10-451-729	ELK RIDGE SOCCER FIELDS (ASTROTURF FIELDS) - MAINTENANCE	4,500	4,500
10-451-731	ELK RIDGE IMPROVEMENTS	6,000	6,000
10-451-732	MEADOW VIEW IMPROVEMENTS	1,425	1,425
10-451-733	GREEN CANYON IMPROVEMENTS	665	665
10-451-734	OTHER IMPROVEMENTS - PARKS	11,400	11,400
10-451-736	NORTH PARK EQUESTRIAN PARK EXPENDITURES	-	-
10-451-737	IMPROVEMENTS USING PARK IMPACT FEES	147,594	147,594
10-451-738	EXPENDITURES ON SPECIFIC PROJECT USING RAPZ TAX FUNDS	208,000	208,000
10-451-739	KING PARK IMPROVEMENTS	1,900	1,900
10-451-740	OTHER CAPITAL OUTLAY - PARKS	25,650	34,650
10-451-741	EQUIPMENT LEASE	14,808	14,808
10-451-912	FACILITIES ALLOCATION - PARKS (Not used here from FY2016 on)	-	-
	<b>Total Parks and Park Areas</b>	<b>790,207</b>	<b>770,724</b>

Account Description		Approved FY2016R2		Approved FY2016R1	
<b>Recreation and Culture</b>					
10-456-110	WAGES - RECREATION	32,600		26,658	
10-456-130	EMPLOYEE BENEFITS - RECREATION	15,752		1,864	
10-456-481	LITTLE LEAGUE SUPPLIES	6,650		6,650	
10-456-482	PUMPKIN WALK - RECREATION	6,175		6,175	
10-456-483	PIONEER DAY - RECREATION	8,000		8,000	
10-456-484	JUNIOR JAZZ SUPPLIES	4,750		4,750	
10-456-485	OTHER - RECREATION-GENERAL SPORTS	4,750		4,750	
10-456-486	OTHER - CULTURAL (SENIORS' LUNCHEON and MISS NLC)	24,500		10,925	
10-456-487	HISTORIC PRESERVATION	2,000		950	
10-456-488	OTHER - RECREATION-REC SOCCER SUPPLIES (New starting in 2015)	16,100		9,500	
10-456-728	CACHE STORYTELLING FESTIVAL OPERATIONS - RECREATION (Open	-		-	
<b>Total Recreation and Culture</b>			121,277		80,223
<b>Cemetery</b>					
10-459-250	CEMETERY SUPPLIES	1,900		1,900	
10-459-291	WATER USAGE - IRRIGATION (New in FY2015) - (Should have no sewer	3,800		3,800	
10-459-270	GROUNDS - MAINTENANCE - CEMETERY	7,600		7,600	
10-459-312	PROFESSIONAL AND TECHNICAL SERVICES - CEMETERY	1,900		1,900	
10-459-738	OTHER IMPROVEMENTS - CEMETERY	4,750		4,750	
10-459-740	CAPITAL IEXPENDITURES - CEMETERY	16,250		16,250	
<b>Total Cemetery Costs</b>			36,200		36,200
<b>TOTAL PARKS, RECREATION, AND CEMETERY</b>			<b>947,684</b>		<b>887,147</b>
<b>DEBT SERVICE</b>					
10-471-812	ROAD BOND PRINCIPAL - NON-DEPT (Class "C" Road Funds)	-		-	
10-471-822	ROAD BOND INTEREST - NON-DEPT (Class "C" Road Funds)	-		-	
<b>TOTAL DEBT SERVICE</b>			-		-
10-481-918	TRANSFER FROM GF TO LIBRARY SRF	-		-	
10-481-920	TRANSFER FROM GF TO SEWER FUND FOR HEAVY EQUIP. USE	-		-	
10-481-919	TRANSFER FROM GF TO CIP FUND	150,000		275,000	
<b>TOTAL TRANSFERS and OTHER</b>			150,000		275,000
<b>Total General Fund Expenditures</b>			<b>6,154,901</b>		<b>6,036,922</b>
<b>GENERAL FUND SUMMARY</b>					
TOTAL GENERAL FUND EXPENDITURES INCLUDING TRANSFERS		6,154,901	-	6,037,169	(246.56)
TOTAL GENERAL FUND REVENUE (COPIED FROM ABOVE)		(6,119,405)		(5,919,982)	
NET GAIN (LOSS)			(35,496)		(117,187)
<b>G. F. UNRESTRICTED FUND BALANCE COMPUTATIONS</b>					
FUND BALANCE BEGINNING OF YEAR (Reserved and Unreserved)		(1,015,551)		(1,015,551)	
Transfers in		-		-	
Transfers out		150,000		275,000	
(Excess) or Deficiency of Revenue over Expenditures		(114,504)		(157,813)	
TOTAL FUND BALANCE END OF YEAR			(980,055)		(898,363)
TOTAL RESTRICTED FUNDS (Park and Road Impact Fees)			(484,505)		(399,505)
UNRESTRICTED FUND BALANCE - END OF YEAR (Includes Assigned Funds like Cemetery)			(495,550)		(498,859)
<b>Anticipated General Fund Revenue</b>			(6,585,783)		-
<b>Percent in fund balance (Unreserved) - Needs to be between 5% and 18%</b>			8.10%		8.43%

	Account Description	Approved FY2016R2	Approved FY2016R1
	<b>LIBRARY SPECIAL REVENUE FUND</b>		
	<b>Library SRF Revenue</b>		
21-310-131	DEDICATED LIBRARY PROPERTY TAX (includes Deliquent taxes)	(488,262)	(448,216)
21-350-120	FINES	(10,000)	(10,000)
21-360-100	INTEREST EARNED	(2,000)	(2,000)
21-360-131	INTEREST EARNED FROM THORNE SPEC USE	-	-
21-360-151	INTEREST EARNED FROM LIBRARY BOND RESERVE	-	-
21-360-900	SUNDRY REVENUES (Includes Copier Fees & Lost Books)	(10,965)	(10,965)
21-380-130	TRANSFER TO (FROM) Gen Fund	-	-
21-380-700	CONTRIBUTIONS	-	-
21-380-705	OTHER GRANTS	(4,000)	-
21-380-706	STATE GRANT MONEY	(4,000)	(4,000)
21-380-707	DONATIONS - COLLECTIONS (Designated for Collections)	(8,000)	(8,000)
21-380-708	ENDOWMENT FUND MONEY (assume 4% Increase each year into the futur	(140,000)	(140,000)
21-380-709	ENDOWMENT FUND MONEY FOR LIBRARY BOARD DISCRETION (30%	(60,000)	(60,000)
	<b>Total Library Fund Revenue</b>	<b>(727,227)</b>	<b>(683,181)</b>
	<b>Library SRF Expenditures</b>		
21-458-110	WAGES - LIBRARY	210,138	210,138
21-458-130	EMPLOYEE BENEFITS - LIBRARY	82,750	78,219
21-458-240	OFFICE EXPENSE	2,700	2,700
21-458-230	TRAVEL and DUES - Library	5,000	5,000
21-458-241	POSTAGE - LIBRARY	1,367	1,367
21-458-250	EQUIPMENT-OPERATING SUPPLIES AND MAINT	9,100	5,800
21-458-251	MAINTENANCE OF LIBRARY SOFTWARE	35,430	26,000
21-458-290	TELEPHONE (mobile and non-mobile) , CABLE, INTERNET, & SECURITY A	1,600	1,600
21-458-310	PROFESSIONAL AND TECHNICAL SERVICES - LIBRARY	5,000	5,000
21-458-480	MISC SUPPLIES	1,557	1,557
21-458-481	COLLECTIONS	53,000	48,100
21-458-482	COLLECTIONS - DONATIONS (Spent on Collections)	8,000	8,000
21-458-484	COLLECTIONS (Grant Money spent for Collections)	5,200	5,200
21-458-486	COLLECTIONS PROCESSING	7,500	7,500
21-458-630	SPECIAL PROJECTS & PROGRAMS	43,350	7,000
21-458-631	SPECIAL PROJECT PURCHASES (ie Thorne Non-Capital)	31,000	-
21-458-632	SPECIAL PROJECT - SPENDING FROM GRANTS FUNDS	-	-
21-458-633	SPECIAL PROJECT - DONATIONS	-	-
21-458-740	CAPITAL OUTLAY - FURNISHINGS AND EQUIP	3,000	3,000
21-458-741	ENDOWMENT FUND LIBRARY BOARD SPECIFIED USE	22,000	22,000
21-458-912	FACILITIES ALLOCATION - LIBRARY (Misc. Facilities Costs not covered ab	60,761	42,712
21-458-950	ADMIN EXPENSES CHARGED FROM GENERAL FUND - LIBRARY	13,047	12,464
21-458-811	LIBRARY BOND PRINCIPAL - NON-DEPT	150,000	150,000
21-458-821	LIBRARY BOND INTEREST - NON-DEPT	5,235	5,235
	<b>Total Library SRF Expenditures</b>	<b>760,734</b>	<b>650,192</b>

Account Description		Approved FY2016R2		Approved FY2016R1	
<b>LIBRARY FUND SUMMARY</b>					
TOTAL LIBRARY FUND EXPENDITURES		760,734		650,192	
TOTAL LIBRARY FUND REVENUE & OTHER FINANCING SOURCES		(727,227)		(683,181)	
NET CHANGE IN FUND BALANCE			(33,507)		32,989
<b>LIBRARY FUND UNRESTRICTED FUND BALANCE COMPUTATIONS</b>					
FUND BALANCE BEGINNING OF YEAR (Restricted and Unrestricted)		89,558		89,558	
NET GAIN (LOSS) - (Unrestricted only)		(33,507)		32,989	
FUND BALANCE END OF YEAR (Restricted and Unrestricted)			123,065		56,569

Account Description		Approved FY2016R2		Approved FY2016R1	
<b>CAPITAL IMPROVEMENT FUND</b>					
<b>REVENUES TO CIF</b>					
49-360-100	TOTAL INTEREST EARNED ON CIP (NOT BROKEN OUT)	-		-	
49-360-139	INTEREST EARNED - PARKS SPECIAL USE	-		-	
Total Amount into CIF from Misc. Sources			-		-
49-380-130	TRANSFER FROM GF TO CIF - GENERAL USE	-		-	
49-380-131	TRANSFER FROM GF TO CIF FOR GF BUILDINGS	-		(125,000)	
49-380-132	TRANSFER FROM GF TO CIF FOR OTHER FACILITIES	(30,000)		(30,000)	
49-380-133	TRANSFER FROM GF TO CIF FOR EQUIPMENT	-		-	
49-380-134	TRANSFER FROM GF TO CIF FOR PARKS	-		-	
49-380-135	TRANSFER FROM GF TO CIF FOR MISC CAPITAL (NON NPPD VEHICLE	-		-	
Total Amount into CIF from GF for General/Facilities Uses.			(30,000)		(155,000)
49-380-138	TRANSFER FROM GF TO CIF FOR STREETS REPLACEMENT	-		-	
49-380-139	TRANSFER FROM GF TO CIF FOR LIBRARY FACILITIES	-		-	
49-380-140	TRANSFER FROM GF TO CIF FOR FIRE DEPT. VEHICLES	(120,000)		(120,000)	
49-380-200	TRANSFER FROM GF TO CIF FOR 200E CONSTR.	-		-	
49-380-136	TRANSFER FROM GF TO CIF FOR NPPD VEHICLES	-		-	
49-380-137	TRANSFER FROM GF TO CIF FOR AC VEHICLES	-		-	
Total Amount into CIF from GF for Department-Specific Uses			(120,000)		(120,000)
49-380-201	TRANSFER FROM WATER IMP FEE TO CIF FOR 200E	-		-	
49-380-202	TRANSFER FROM SEWER IMP FEE TO CIF FOR 200E	-		-	
49-380-210	TRANSFER FROM WATER FUND TO CIF FOR FACILITIES	-		-	
49-380-211	TRANSFER FROM LIBRARY FUND TO CIF FOR LIBRARY FACILITIES	-		-	
Total Amount into CIF from NLC's Restricted (Impact Fee) and Enterprise Funds			-		-
New Account	PROCEEDS FROM SALE OF LAND - Hold here until purchase of other land to replace city center land	(286,018)		(286,018)	
49-380-700	FUNDS FROM COUNTY FOR 200 E ROAD CONSTR. & ROW ACQUISITI	-		-	
49-380-701	REVENUE FROM CCCOG FOR OTHER (NON-200 E) STREET PROJECT	(200,000)		(200,000)	
49-380-702	TRANS. FROM RDA TO CIF TO REIMBURSE QUALIFYING ROADS EXP	-		-	
New Account	TRANS. FROM RDA TO CIF TO REIMBURSE QUALIFYING FAC. CAPITA	-		-	
New Account	TRANS. FROM RDA TO CIF TO REIMBURSE QUALIFYING 200 EAST EX	-		-	
	DONATIONS RECEIVED - Parks Special Use	-		-	
49-380-720	CAPITAL FROM HYDE PARK TO RCIF TO REIMBURSE FOR NPPD BLDG	(41,000)		(41,000)	
Total Amount into CIF from Non-North Logan Sources			(527,018)		(527,018)
JE Transfers from other Departmental CIFs to Facilities CIF		-		-	
<b>Total Funds Into the CIF</b>			<b>(677,018)</b>		<b>(802,018)</b>

	Account Description	Approved FY2016R2		Approved FY2016R1	
	<b>EXPENDITURES FROM CIF</b>				
49-415-740	CAPITAL OUTLAY - GF - OTHER EQUIPMENT	-		-	
49-415-741	CAP OUTLAY-GENERAL FUND BUILDINGS	-		-	
49-415-742	CAP OUTLAY - LAND PURCHASES	286,018		286,018	
49-415-743	CAP OUTLAY - GENERAL FUND FACILITIES	-		-	
49-415-744	CAP OUTLAY-PARKS	-		-	
49-415-745	CAP OUTLAY- NON NPPD VEHICLES	-		-	
49-415-746	CAP OUTLAY-NPPD VEHICLES	-		-	
49-415-747	CAP OUTLAY-ANIMAL CONTROL VEHICLES	-		-	
49-415-748	CAPITAL OUTLAY - STREETS	200,000		200,000	
49-415-749	CAP OUTLAY-LIBRARY FACILITIES	-		-	
49-415-750	CAP OUTLAY - FIRE DEPT	-		-	
49-415-704	CAP OUTLAY-200E PROF & TECH	-		-	
49-415-700	CAP OUTLAY-200E ROAD CONSTR.	-		-	
49-415-701	CAP OUTLAY-200E WATER MAINS	-		-	
49-415-702	CAP OUTLAY-200E SEWER MAINS	-		-	
49-415-703	CAP OUTLAY-200E ROW PURCHASE	-		-	
49-415-720	CAPITAL OUTLAY - PARKS SPECIAL USE	180,400		-	
	Total Amount Outlay From CIF		666,418		486,018
49-111-139	RESTRICTED CASH - PARKS SPECIAL USE "FUND BALANCE"	-		-	
	<b>CIP SUMMARY</b>	-		-	
	Misc: Cache County 200 E Funds (Holding Account)	-		-	
	Total of CIP Fund Balances from Previous Year	295,520		295,520	
	Notes Payable (WTR CIF Loan)	-		-	
	Interest Earned on CIF	-		-	
	Total Transferred into CIF from General Fund	(150,000)		(275,000)	
	Total Donated to Capital Funds	-		-	
	Total Transferred into CIF from Other Funds	(241,000)		(241,000)	
	Total Transferred into CIF from RDA Funds	-		-	
	Total Capital Outlay from CIF	666,418		486,018	
	Total of CIF Fund Balances at End of Budget Year - (Negative here means a positive fund balance)		570,938		265,538

	Account Description	Approved FY2016R2	Approved FY2016R1
	<b>WATER UTILITY FUND</b>		
	<b>OPERATING REVENUES</b>		
51-370-110	CHARGES FOR SERVICES (Metered Water Sales)	(1,046,124)	(1,046,124)
51-370-190	OTHER (Misc. Receipts)	(3,000)	(3,000)
51-370-250	IMPACT FEES COLLECTED (New Services)	(113,191)	(113,191)
	<b>Total Operating Revenues</b>	<b>(1,162,315)</b>	<b>(1,162,315)</b>
	<b>OPERATING EXPENSES</b>		
51-511-110	WAGES - WATER	188,946	188,946
51-511-130	EMPLOYEE BENEFITS - WATER	117,500	117,500
	<i>Total Wages and Benefits</i>	<b>306,446</b>	<b>306,446</b>
	<b>Repairs and Maintenance</b>		
51-511-250	SUPPLIES, FUEL & VEHICLE REPAIR	21,000	21,000
51-511-481	PURIFICATION	20,000	20,000
51-511-482	TRANSMISSION AND DISTRIBUTION	108,000	98,000
51-511-485	WATER METERS	60,000	60,000
	<i>Total Repairs and Maintenance</i>	<b>209,000</b>	<b>199,000</b>
	<b>Other</b>		
51-511-280	UTILITIES (Mostly Electric Power for Pumping)	97,200	97,200
51-511-317	PROFESSIONAL FEES (Water Samples, Insp, Etc.)	16,000	16,000
51-511-318	PROF & TECH SERVICES	38,000	38,000
51-511-950	ADMIN EXPENSES CHARGED FROM GENERAL FUND - WATER	140,317	134,172
51-511-230	TRAVEL AND TRAINING - Water	3,890	3,890
51-511-290	TELEPHONE (Includes data lines)	4,270	4,270
51-511-521	COLLECTION COSTS (BAD DEBTS)	1,000	1,000
51-511-610	OTHER OPERATING EXPENSE	3,000	3,000
51-511-912	FACILITIES ALLOCATION - WATER	51,799	36,428
	<i>Total Other</i>	<b>355,476</b>	<b>333,960</b>
51-515-532	DEPRECIATION	272,000	272,000
51-515-531	UNAMORTIZED DISCOUNT ON BONDS SOLD	7,200	7,200
	<i>Total Depreciation Expense</i>	<b>279,200</b>	<b>279,200</b>
	<b>Total Operating Expenses</b>	<b>1,150,122</b>	<b>1,118,606</b>
	<b>Net Operating Revenue Less Expenses (Net Operating Gain) Loss</b>	<b>(12,193)</b>	<b>(43,709)</b>
	<b>NON-OPERATING EXPENSES AND (REVENUE)</b>		
51-360-100	INTEREST INCOME	(6,000)	(6,000)
51-360-137	INTEREST EARNED - IMPACT FEES	(3,000)	(3,000)
	<i>Total Interest Income</i>	<b>(9,000)</b>	<b>(9,000)</b>
	<b>Miscellaneous</b>		
51-380-210	TRANSFER FROM GF or CIP REPAY CIP LOAN	-	-
51-515-610	MISCELLANEOUS EXPENSES, DUES	12,500	12,500
51-515-830	CHARGE ON BONDS (PAYING AGENT FEES)	2,500	2,500
51-515-820	INTEREST EXPENSE ON BONDS	14,500	14,500
51-380-700	CAPITAL CONTRIBUTIONS - DEVELOPERS	-	-
	<i>Total Miscellaneous</i>	<b>29,500</b>	<b>29,500</b>
	<b>Total Non-Operating Expenses (Revenue)</b>	<b>20,500</b>	<b>20,500</b>
	<b>CHANGE IN NET ASSETS (Net Gain) Loss</b>	<b>8,307</b>	<b>(23,209)</b>

Account Description		Approved FY2016R2	Approved FY2016R1
<b>WATER FUND - SUMMARY INFORMATION</b>			
<b>CASH FLOW ANALYSIS</b>			
<b>CASH AND CASH EQUIVALENTS AT END OF PREVIOUS YEAR</b>		(325,194)	(325,194)
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Net Operating Revenue Less Expenses - (Gain) or Loss		(9,193)	(40,709)
Total Depreciation Expense (and Amortization)		(279,200)	(279,200)
Other Misc. Expense (Revenue)		15,000	15,000
<i>Net Cash (provided) used by operating activities</i>		(273,393)	(304,909)
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
51-515-820	Interest Paid on Long-Term Debt	14,500	14,500
Payments on Principal on Long-Term Debt		170,000	170,000
Purchase of Capital Assets, Capital Projects		423,528	423,528
<i>Net Cash used by Capital and Related Financing Activities</i>		608,028	608,028
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
51-360-100	INTEREST INCOME	(6,000)	(6,000)
51-360-137	INTEREST EARNED - IMPACT FEES	(3,000)	(3,000)
<i>Net Cash (provided) used by investing activities</i>		(9,000)	(9,000)
<b>CASH AND CASH EQUIVALENTS AT END OF FISCAL YEAR</b>		441	(31,075)
<b>WATER IMPACT FEES SUMMARY (RESTRICTED FUNDS)</b>			
<b>Reserved - Water Impact Fee (Restricted balance beginning of year)</b>		(0)	(0)
51-370-250	IMPACT FEES COLLECTED (New Services)	(113,191)	(113,191)
51-360-137	INTEREST EARNED - IMPACT FEES	(3,000)	(3,000)
Projects using Water Impact Fees		116,191	116,191
<b>Reserved - Water Impact Fee (Restricted balance end of year)</b>		(0)	(0)
<b>NET FUNDS AVAILABLE FOR WATER DEPT. IMPROVEMENTS</b>			
CASH AND CASH EQUIVALENTS AT END OF FISCAL YEAR		441	(31,075)
Reserved - Water Impact Fee (Restricted funds end of year)		(0)	(0)
<b>TOTAL FUNDS (AVAILABLE) SHORT FOR NON-IMPACT FEE WATER DEPT. IMPROVEMENTS</b>		441	(31,075)



	Account Description	Approved FY2016R2	Approved FY2016R1
	<b>SEWER UTILITY FUND</b>		
	<b>OPERATING REVENUES</b>		
52-370-310	CHARGES FOR SERVICES (Service Fees)	(1,163,818)	(1,163,818)
52-370-450	IMPACT FEES COLLECTED (New Services)	(40,000)	(40,000)
	<b>Total Operating Revenues</b>	<b>(1,203,818)</b>	<b>(1,203,818)</b>
	<b>OPERATING EXPENSES</b>		
52-521-110	WAGES - SEWER	67,852	67,852
52-521-130	EMPLOYEE BENEFITS - SEWER	46,755	46,755
-	<i>Total Wages and Benefits</i>	<i>114,607</i>	<i>114,607</i>
52-521-910	DISPOSAL AND TREATMENT (Paid to Logan City for Treatment)	850,000	850,000
	<i>Total Expenses for Treatment Services</i>	<i>850,000</i>	<i>850,000</i>
	<b>Repairs and Maintenance</b>		
52-521-250	SUPPLIES, UTILITIES, GAS, & VEHICLE REPAIR	15,100	15,100
52-521-482	TRANSMISSION AND COLLECTION - SEWER FUND	36,500	36,500
52-521-911	FUEL ALLOCATION	-	-
	<i>Total Repairs and Maintenance</i>	<i>51,600</i>	<i>51,600</i>
	<b>Other</b>		
52-521-280	UTILITIES	-	-
52-521-290	TELEPHONE	1,450	1,450
52-525-310	PROFESSIONAL FEES & SERVICES - SEWER	21,000	21,000
52-525-318	PROF & TECH SERVICES - Eng Tech/GIS - Sewer	8,650	8,650
52-521-230	TRAVEL & TRAINING - (not counted here in 2009 audit - see below for that)	2,020	2,020
52-521-950	ADMIN EXPENSES CHARGED FROM GENERAL FUND - SEWER	93,719	89,988
52-521-610	OTHER OPERATING EXPENSE	3,500	3,500
52-525-610	MISCELLANEOUS EXPENSES (here from 2011 on)	1,000	1,000
52-521-912	FACILITIES ALLOCATION - SEWER	22,609	15,888
-	<i>Total Other</i>	<i>157,448</i>	<i>146,996</i>
52-525-532	DEPRECIATION EXPENSE	148,500	148,500
52-525-531	AMORTIZATION	-	-
	<i>Total Depreciation Expense</i>	<i>148,500</i>	<i>148,500</i>
	<b>Total Operating Expenses</b>	<b>1,322,155</b>	<b>1,311,704</b>
	<b>Net Operating Revenue Less Expenses (Net Operating Gain) Loss</b>	<b>118,337</b>	<b>107,886</b>
	<b>NON-OPERATING EXPENSES (REVENUE)</b>		
52-360-100	INTEREST EARNED	(750)	(750)
52-360-137	INTEREST EARNED - IMPACT FEES	(500)	(500)
52-360-400	SALE OF FIXED ASSETS	-	-
-	TRAVEL & TRAINING (audit only counted this here in 2009)	-	-
-	-	-	-
52-525-820	INTEREST EXPENSE ON BONDS	22,000	22,000
52-310-130	PROPERTY TAX - SEWER FUND	(32,911)	(32,911)
52-380-131	TRANSFER FROM G.F. - HEAVY EQUIP. USE	-	-
52-380-151	TRANSFER FROM STORMWATER. - HEAVY EQUIP. USE	(4,000)	(4,000)
	<b>Total Non-Operating Expenses (Revenue)</b>	<b>(16,161)</b>	<b>(16,161)</b>
	<b>CHANGE IN NET ASSETS (Net Gain) Loss</b>	<b>102,176</b>	<b>91,725</b>

Account Description		Approved FY2016R2	Approved FY2016R1
<b>SEWER FUND - SUMMARY INFORMATION</b>			
<b>CASH FLOW ANALYSIS</b>			
<b>CASH AND CASH EQUIVALENTS AT END OF PREVIOUS YEAR</b>		(367,206)	(367,206)
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Net Operating Revenue Less Expenses - Gain or (Loss)		118,337	107,886
Total Depreciation Expense (and Amortization)		(148,500)	(148,500)
Other Misc. Expense (Revenue)		(4,000)	(4,000)
<i>Net Cash (provided) used by operating activities</i>		(34,163)	(44,614)
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
52-310-130	PROPERTY TAX - SEWER FUND	(32,911)	(32,911)
52-525-820	Interest Paid on Long-Term Debt	22,000	22,000
	Payments on Principal on Long-Term Debt	77,095	77,095
	Procedes from Loans - Bonds		
	Purchase of Capital Assets, Capital Projects	289,622	289,622
<i>Net Cash used by Capital and Related Financing Activities</i>		355,806	355,806
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
52-360-100	INTEREST EARNED	(750)	(750)
52-360-137	INTEREST EARNED - IMPACT FEES	(500)	(500)
<i>Net Cash (provided) used by Investing activities</i>		(1,250)	(1,250)
<b>CASH AND CASH EQUIVALENTS AT END OF FISCALYEAR</b>		(46,813)	(57,264)
<b>SEWER IMPACT FEES SUMMARY (RESTRICTED FUNDS)</b>			
<b>Reserved - Sewer Impact Fee (Restricted balance beginning of year)</b>		(226,741)	(226,741)
52-370-450	IMPACT FEES COLLECTED (New Services)	(40,000)	(40,000)
52-360-137	INTEREST EARNED - IMPACT FEES	(500)	(500)
SEWER SYSTEM CAPITAL IMPROVEMENTS (USING IMPACT FEES)		156,851	156,851
108,634.00	Reserved - Sewer Impact Fees (Restricted balance end of year)	(110,391)	(110,391)
(1,756.92)			
<b>NET FUNDS AVAILABLE FOR SEWER DEPT. IMPROVEMENTS</b>			
CASH AND CASH EQUIVALENTS AT END OF FISCALYEAR		(46,813)	(57,264)
Reserved - Sewer Impact Fee (Restricted funds end of year)		(110,391)	(110,391)
<b>NET FUNDS AVAILABLE FOR NON-IMPACT FEE SEWER DEPT. IMPROVEMENTS</b>		63,578	53,127

	Account Description	Approved FY2016R2		Approved FY2016R1	
	<b>STORMWATER UTILITY FUND</b>				
	<b>OPERATING REVENUES</b>				
55-370-310	CHARGES FOR SERVICES (Stormwater Fees)	(183,850)		(183,850)	
55-370-450	OTHER STORMWATER OPERATING REVENUE	-		-	
	<b>Total Operating Revenues</b>		(183,850)		(183,850)
	<b>OPERATING EXPENSES</b>				
55-551-110	WAGES - STORMWATER (10% STREETS & 5% SEWER)	23,850		16,252	
55-551-130	EMPLOYEE BENEFITS - STORMWATER (10% STREETS)	15,250		8,759	
55-551-250	SUPPLIES, UTILITIES	2,700		2,700	
55-551-481	CANAL REBUILD PROJECT (CITY'S STORMWATER PORTION)	24,920		24,920	
55-551-482	MAINTENANCE/REPAIR/IMPROVEMENTS TO STORMWATER SYS.	128,200		128,200	
55-551-483	STORM WATER REPAIR - GENERAL	2,000		2,000	
55-551-490	MAINT. ASSIT. - BENSON IRRIGATION CO.	2,500		2,500	
55-551-491	MAINT. ASSIT. - LOGAN NORTH FIELDS IRR. CO.	2,000		2,000	
55-551-492	MAINT. ASSIT. - LOGAN NW FIELD IRR. CO.	2,000		2,000	
55-551-493	MAINT. ASSIT. - LOGAN HYDE PARK IRR. CO.	500		500	
55-551-494	MAINT. ASSIT. - LOGAN & NORTHERN IRR. CO.	1,600		1,600	
55-551-495	MAINT. ASSIT. - LOGAN, HYDE PARK, SMITHFIELD IRR. CO.	2,000		2,000	
55-551-950	ADMIN EXPENSES CHARGED FROM G. F. - STORMWATER	15,742		15,376	
55-551-290	TELEPHONE	-		-	
55-551-230	TRAVEL & TRAINING - Stormwater Related	1,800		1,800	
55-551-310	PROFESSIONAL AND TECHNICAL SERVICES - STORMWATER	1,800		1,800	
55-551-318	STORM WATER FEE TO STATE	800		800	
55-551-912	FACILITES ALLOCATION - STORMWATER	6,470		4,540	
55-555-532	DEPRECIATION EXPENSE	26,950		26,950	
	<b>Total Operating Expenses</b>		261,082		244,697
	<b>Net Operating Revenue Less Expenses (Net Operating Gain) Loss</b>		77,233		60,847
	<b>NON-OPERATING EXPENSES (REVENUE)</b>				
55-360-100	INTEREST (EARNED) PAID	(100)		(100)	
55-551-311	REIMBURSE TO SEWER. - HEAVY EQUIP USE	4,000		4,000	
55-551-754	LEASE PAYMENT ON SWEEPER	35,644		35,644	
55-555-610	OTHER OPERATING EXPENSE	-		-	
	<b>Total Non-Operating Expenses (Revenue)</b>		39,544		39,544
	<b>CHANGE IN NET ASSETS (Net Gain) Loss</b>		116,776		100,391
	<b>STORMWATER UTILITY FUND - SUMMARY INFORMATION</b>				
	<b>CASH FLOW ANALYSIS</b>				
	<b>CASH AND CASH EQUIVALENTS AT END OF PREVIOUS YEAR</b>		(329,744)		(329,744)
	<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
	Net Operating Revenue Less Expenses - (Gain) or Loss	77,233		60,847	
	<b>Net Cash (provided) used by operating activities</b>		54,283		37,897
	Net Cash (Provided) used by Investing Activities	(100)		(100)	
	<b>CASH AND CASH EQUIVALENTS AT END OF FISCALYEAR</b>		(224,157)		(240,543)