

**RESOLUTION 12-08**

**2013 R1 Budget**

A RESOLUTION ADOPTING AN AMENDMENT TO THE 2013 FISCAL YEAR BUDGET,  
ENDING JUNE 30, 2013, FOR THE CITY OF NORTH LOGAN, UTAH

WHEREAS, Section 10-6-128 of Utah Code un-annotated 2009, as amended allows the governing body to change the totals of any of the city funds budget; and

WHEREAS, the City Council has held a public hearing as required by law on July 18<sup>th</sup>, 2012 to receive public input regarding proposed changes to the city budget; and

WHEREAS, the City Council has determined that the budget needs to be revised and other misc. changes made.

NOW THEREFORE be it resolved by the City Council of the City of North Logan, Utah that the 2013 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 August, 2012.

NORTH LOGAN CITY

By

  
Lloyd Berentzen, Mayor

ATTEST:

  
Scott Bennett, City Recorder

	A	B	E	K
1		Account Description	Approved FY2013R1	Comments
2		Fund Balance Target (Unreserved)	10.00%	
3		Statutory Percent Fund Balance	10.00%	The numbers shown here for FY2013R0 are as they were approved not as they would now be computed with these various revisions.
4		Amount Available (or deficit) and still meet Fund Balance Target	168	
12		Total Property Tax Rate	0.001784	Estimated prop. tax based on a \$242,000 home
13	10-310-100	GENERAL PROPERTY TAXES - CURRENT	(995,250)	
14	10-310-130	TRANSFER TO SEWER FUND (TAX TO COVER BOND)	32,911	
15	10-310-131	TRANSFER TO LIBRARY SRF FOR DED. LIBRARY TAX	437,370	
16		<i>Net G.F. General property taxes - Current</i>	(524,969)	
17		<i>Change compared to Previous Year</i>	5,641	<i>Audit Report</i>
18		<i>Percent Change</i>	-1%	<i>Difference</i>
19	10-310-200	PRIOR YEARS' TAXES - DELINQUENT (Only the Portion that stays in the G.F.)	(32,028)	
20		<i>Net G.F. General property taxes - Delinquent</i>	(32,028)	
21	10-310-300	GENERAL SALES AND OTHER USE TAXES	(1,647,560)	Still guessing what will come for last month's sales tax
22	10-310-350	ENERGY SALES AND USE TAX (the Portion that stays in G.F.)	(255,700)	
23	10-310-351	ENERGY SALES AND USE TAX TO CEMETERY	-	
24	10-310-500	TRANSIENT ROOM TAX	(25,240)	
25		<i>Sum General Sales and Use Taxes</i>	(1,928,500)	
26	10-310-400	FRANCHISE TAXES	(20,060)	
27	10-310-410	TELECOMMUNICATION LICENSE TAX (MTLT)	-	
28	10-310-700	PERSONAL PROPERTY UNIFORM FEE (FEE in LIEU)	(86,045)	
29		<i>Misc. Other Taxes</i>	(106,105)	
30		TOTAL TAXES	(2,591,603)	
31		<i>Change compared to Previous Year</i>	(45,132)	<i>Audit Report</i>
32		<i>Percent Change</i>	2%	<i>Difference</i>

	A	B	E	K
1		Account Description	Approved FY2013R1	Comments
33		LICENSES AND PERMITS		
34	10-320-140	BUSINESS & ALCOHOL LICENSES	(35,000)	
35	10-320-210	BUILDINGS, STRUCTURES AND EQUIPMENT PERMITS	(180,000)	
36	10-320-250	ANIMAL LICENSES	(3,500)	
37		TOTAL LICENSES AND PERMITS	(218,500)	
38		Change compared to Previous Year	136,000	Audit Report
39		Percent Change	-38%	Difference
40		INTERGOVERNMENTAL REVENUE		
41	10-330-410	QGC PLANNING GRANT (TDR STUDY)		
42	10-330-415	PARKS GRANT		
43	10-330-580	STATE LIQUOR FUNDS	(7,500)	
44	10-330-590	NORTH PARK EQUESTRIAN FUND REVENUE	(700)	
45	10-330-805	RAPZ TAX - Population Based (UNSPECIFIED USE)	(12,000)	
46	10-330-806	RAPZ TAX - FOR SPECIFIC PROJECT	(70,000)	We were approved for this \$70K from next years' RAPZ tax
47		State and Other Government Funds	(90,200)	
48	10-330-115	STATE POLICE GRANT	(5,000)	
49	10-330-120	OTHER POLICE GRANTS		
50	10-330-130	FIRE HOMELAND SECURITY GRANT		
51	10-330-140	FUNDS FROM FEMA FOR TRAINING		
52	10-330-416	STATE FIRE GRANTS - CAPITAL		
53	10-330-417	STATE FIRE GRANT - RADIOS		
54	10-330-418	STATE FIRE GRANTS - EMS	(4,000)	
55	10-330-419	COURT GRANT (New account for FY2007)		
56	10-330-431	POLICE SEAT BELT REIMBURSEMENT	(1,000)	
57	10-330-801	COUNTY EMS GRANT (Ambulance/Extrication payment from SIMS)	(6,000)	
58	10-330-717	FIRE TRAINING GRANT FROM CACHE COUNTY		
59	10-330-716	COUNTY ALLOCATION TO FIRE DEPT (For Response in Unincorporated Areas)	(7,134)	
60	10-330-802	REIMBURSEMENTS TO NLC FOR FIRE EQUIPMENT USAGE		
61		Public Safety Grants	(23,134)	
62	10-330-560	CLASS "C" ROAD FUND ALLOTMENT	(292,900)	
63	10-330-400	STATE SURPLUS FUND 800E "grant"		
64	10-330-401	TRANS FROM COUNTY FOR ROADS (Sales Tax for Roads)		
65		Misc. Intergovernmental Revenue (Roads)	(292,900)	
66		TOTAL INTERGOVERNMENTAL	(406,234)	
67		Change compared to Previous Year	(10,377)	Audit Report
68		Percent Change	3%	Difference

	A	B	E	K
1		Account Description	Approved FY2013R1	Comments
69		CHARGES FOR SERVICES		
70	10-340-130	ZONING AND SUBDIVISION FEES	(5,000)	
71	10-340-140	PLAN CHECKING FEES	(35,000)	
72	10-340-160	UTILITY ENCROACHMENT PERMITS	(1,000)	
73	10-340-783	ROAD IMPACT FEES COLLECTED	(50,000)	
74	10-340-784	PARK IMPACT FEES COLLECTED	(50,000)	
75	10-340-792	WILDLAND FIRE REVENUE	-	
76	10-340-310	STREET, SIDEWALK & CURB REPAIR	-	
77		<i>Total Zoning and Subdivision Fees</i>	<i>(141,000)</i>	
78	10-340-150	SALE OF MAPS & PUBLICATIONS	(200)	
79	10-340-200	POLICE SERVICES FEE - HYDE PARK (NPPD & TCAC)	(251,957)	Changed from using the formula here for FY2013 and just use the number originally planned in the FY2013R0 budget for Hyde Park's participation
80	10-340-202	TCAC SERVICES FEE - SMITHFIELD		
81	10-340-250	CENTRAL DISPATCH FUND	(73,000)	
82	10-340-901	MISC REVENUE FROM NPPD OPR. (Fingerprint, Backgnd Checks, e	(1,500)	
83		<i>Total Public Safety</i>	<i>(326,457)</i>	
84	10-340-430	REFUSE COLLECTION CHARGES	(726,177)	
85		<i>Change compared to Previous Year</i>	<i>(7,190)</i>	<i>Audit Report</i>
86		<i>Percent Change</i>	<i>1%</i>	<i>Difference</i>
87	10-340-700	PARK & RECREATION FEES	(3,500)	
88	10-340-781	LITTLE LEAGUE FEES	(7,600)	
89	10-340-782	JUNIOR JAZZ FEES	(5,000)	
90	10-340-785	GENERAL SPORTS FEES	(5,000)	
91		<i>Total Parks and public property</i>	<i>(21,100)</i>	
92	10-340-810	SALE OF CEMETERY PLOTS AND OTHER CEMETERY FEES	(4,000)	
93		<i>Total Cemetery Revenue</i>	<i>(4,000)</i>	
94		TOTAL CHARGES FOR SERVICES	(1,218,934)	
95		<i>Change compared to Previous Year</i>	<i>493,736</i>	<i>Audit Report</i>
96		<i>Percent Change</i>	<i>-29%</i>	<i>Difference</i>
97		FINES AND FORFEITURES		
98	10-350-110	COURT FINES	(155,000)	
99	10-350-120	PARKING TICKETS	(1,500)	
100	10-350-125	NORTH PARK SB72 FINES	(500)	
101	10-350-130	ANIMAL CONTROL FINES	(2,000)	
102		TOTAL FINES AND FORFEITURES	(159,000)	
103		<i>Change compared to Previous Year</i>	<i>(5,000)</i>	<i>Audit Report</i>
104		<i>Percent Change</i>	<i>3%</i>	<i>Difference</i>

	A	B	E	K
1		Account Description	Approved FY2013R1	Comments
105		MISCELLANEOUS REVENUE		
106	10-360-100	INTEREST EARNINGS - misc rev.	(1,500)	
107	10-360-131	INTEREST EARNED - EQUESTRIAN PARK	-	
108	10-360-132	INTEREST EARNED - LITTLE LEAGUE FUND	(20)	
109	10-360-133	INTEREST EARNED ON ROAD IMPACT FEES	(200)	
110	10-360-134	INTEREST EARNED ON PARK IMPACT FEES	(100)	
111	10-360-135	INTEREST EARNED ON LIQUOR FUNDS	(100)	
112	10-360-137	INTEREST EARNED ON RAPZ TAX FOR SPECIFIC PROJECT	-	
113	10-360-138	INTEREST EARNED ON JUNIOR JAZZ FUND	(20)	
114	10-360-140	INTEREST EARNED ON GENERAL SPORTS FUND	-	
115	10-360-139	INTEREST EARNED ON CEMETERY FUND	(250)	
116	10-360-141	INTEREST EARNED - LIBRARY CONST FUND (Moved 21-360-151)	-	
117	10-360-136	INTEREST EARNED - CLASS C ROAD FUNDS	-	
118	10-360-142	INTEREST EARNED ON ROAD BOND	-	
119		<i>Total Interest Earnings</i>	<i>(2,190)</i>	
120	10-360-200	RENTAL INCOME	(2,000)	
121	10-360-900	SUNDRY REVENUES	(11,700)	Add \$2700 specifically for historic preservation funds being donated.
122	10-360-901	SHOP WITH A COP	(8,000)	
123		<i>Total Rents &amp; Miscellaneous</i>	<i>(21,700)</i>	
124	10-360-400	SALE OF FIXED ASSETS	(50,000)	
125	10-360-433	SALE OF REAL ESTATE - FUNDS RESTRICT to ROAD IMPACT FEES		
126	10-360-434	SALE OF REAL ESTATE - FUNDS RESTRICT to PARK IMPACT FEES		
127				
128		<i>Sale of materials and supplies and other</i>	<i>(50,000)</i>	
129		Misc Auditor Corrections		
130		TOTAL MISC. REVENUE	(73,890)	
131		Change compared to Previous Year	98,826	Audit Report
132		Percent Change	-57%	Difference
133		OTHER REVENUE (misc. plus contributions)		
134				
135				
136				
137		CONTRIBUTIONS AND TRANSFERS		
138		LOAN PROCEEDS		
139	10-380-120	TRANS FROM CAP EXP. FOR CAP. PROJECTS		
140		DONATIONS FOR CEMETERY		
141		OTHER		
142		<i>Total Contributions and Transfers</i>		
143				Audit Report
144				Difference
145		Total General Fund Revenue		
146		<i>The following is the revenue figure used to compute % Unreserved Fund Balance</i>		
147		TOTAL GENERAL FUND REVENUE	(4,668,161)	
148		Change compared to Previous Year	668,053	Audit Report
149		Percent Change	-13%	Difference
150		TOTAL GENERAL FUND REVENUE EXC. TRANSFERS TO GF	(4,668,161)	
151		Change compared to Previous Year	668,053	Audit Report
152		Percent Change	-13%	Difference

	A	B	E	K
1		Account Description	Approved FY2013R1	Comments
153		Expenditures		
154		GENERAL GOVERNMENT		
155		City Council		
156	10-411-110	WAGES - CITY COUNCIL (includes expense allowance for 5 CC)	40,277	
157	10-411-130	EMPLOYEE BENEFITS - CITY COUNCIL	4,365	Voluntary 20% cut in mayor wages (saves \$2,278)
158		Wages and Benefits	44,642	
159	10-411-220	PUBLIC NOTICES - CITY COUNCIL	3,000	
160	10-411-230	TRAVEL AND TRAINING - CITY COUNCIL	3,000	
161	10-411-312	PROFESSIONAL AND TECHNICAL SERVICES - CITY COUNCIL	20,000	
162	10-411-331	YOUTH CITY COUNCIL	2,000	
163	10-411-332	NEWSLETTER	5,300	\$4,858 savings - This stops the newsletter in August. Would resume next FY. Make more use of the website to desiminate info.
164	10-411-480	ELECTIONS	-	
185	10-411-610	MISCELLANEOUS INCIDENTAL EXPENSES	2,400	
186		Total City Council	80,342	
187		Change compared to Previous Year	(13,208)	Audit Report
188		Percent Change	-14%	Difference
169				
170		City Justice Court		
171	10-412-110	WAGES -COURT		
172	10-412-130	EMPLOYEE BENEFITS - COURT		
173	10-412-240	OFFICE EXPENSES & TRAVEL - COURT	6,000	
174	10-412-312	PROFESSIONAL AND TECHNICAL SERVICES - COURT	25,000	
175	10-412-315	STATE TREAS-VICTIM REPARATION	50,000	
176	10-412-316	PAY TO H.P. - JUDGE'S, CLERK'S & BAILIFF'S WAGES and BENEFITS	85,671	During final passage of the FY2013 budget this item was pointed out as perhaps needing to be revised. This number reflects chnages made from that review.
177	10-412-740	CAPITAL OUTLAY FOR FACILITIES & EQUIPMENT - COURT		
178				
179		Total City Justice Court	166,671	
180		Change compared to Previous Year	(21,079)	Audit Report
181		Percent Change	-11%	Difference
182				
183		Executive Staff		
184	10-413-110	WAGES - EXEC	90,929	
185	10-413-130	EMPLOYEE BENEFITS - EXEC	39,760	
186		Wages and Benefits	130,689	
187	10-413-210	DUES,SUPPLIES,TRAVEL- EXEC	1,500	Cut Jeff's travel and training down. Only attend engineer's conference which is needed for continued education credit for professional engineers license
188	10-413-312	PROFESSIONAL AND TECHNICAL SERVICES - EXEC	800	
189	10-413-950	ADMINISTRATIVE ALLOC-EXEC	(36,724)	
190		Total Executive Staff	96,265	
191		Change compared to Previous Year	1,255	Audit Report
192		Percent Change	1%	Difference
193				
194				

	A	B	E	K
1		Account Description	Approved FY2013R1	Comments
195		Administrative Agencies		
196	10-414-110	WAGES - PERMANENT EMPLOYEES - ADMIN	187,665	
197	10-414-130	EMPLOYEE BENEFITS - ADMIN	52,350	
198		<i>Wages and Benefits</i>	240,015	
199	10-414-230	TRAVEL AND DUES - ADMIN	2,000	
200	10-414-313	PROFESSIONAL AND TECHNICAL SERVICES - ADMIN	14,000	
201	10-414-510	INSURANCE (BONDS ON PERSONNEL ONLY)	5,800	
202	10-414-740	CAPITAL OUTLAY FOR EQUIPMENT - ADMIN	8,000	
203	10-414-950	ADMINISTRATIVE ALLOC-ADMIN	(134,888)	
204		Total Administrative Agencies	134,927	
205		Change compared to Previous Year	5,543	<i>Audit Report</i>
206		Percent Change	4%	<i>Difference</i>
207				
208		Non-Departmental (Administration)		
209	None	MISC WAGES AND BENEFITS FOR G.F. - No Specific Dept. Yet	5,800	<i>\$5,800 for Gen Fund's portion of the \$10K Mayor's discretionary wage adjustments. To be split up to various departmental budgets in first budget revision for FY2013.</i>
210	10-415-230	TRAVEL AND DUES - NON-DEPT		
211	10-415-240	OFFICE EXPENSE, SUPPLIES - NON-DEPT	6,000	
212	10-415-241	POSTAGE- NON-DEPT	17,000	
213	10-415-245	PRINTED FORMS - NON-DEPT	3,700	
214	10-415-250	EQUIPMENT-OPERATING SUPPLIES AND MAINT - NON-DEPT	10,000	
215	10-415-251	NON-DEPT. (CITY-WIDE) DUES and COMPUTER SUPPORT	8,000	
216	10-415-290	TELEPHONE - NON-DEPT	6,000	
217	10-415-312	PROFESSIONAL AND TECHNICAL SERVICES - NON-DEPT		
218	10-415-315	COUNTY DISPATCH - NON-DEPT	61,000	
219	10-415-318	STORM WATER FEE	-	
220	10-415-319	SPECIAL PROJECT- KREBS SUBDIVISION	-	
221	10-415-400	BAD DEBT EXPENSE		
222	10-415-610	MISCELLANEOUS SUPPLIES - NON-DEPT	4,000	
223	10-415-620	MISCELLANEOUS SERVICES - NON-DEPT	12,000	
224	10-415-710	LAND, ROW AND EASEMENT PURCHASES	-	
225	10-415-750	LEASE PAYMENTS (or Purchase) COPIER		
226	10-415-740	CAPITAL OUTLAY FOR EQUIPMENT - NON-DEPT	cut 10000	Put off replacement of main copy machine in the office for another year
227	10-415-912	FACILITIES ALLOCATION - NON-DEPT (12.0%)	37,870	
228	10-415-950	ADMINISTRATIVE ALLOC-NON-DEP	(11,401)	
229		Total Non-Departmental	159,969	
230		Change compared to Previous Year	7,065	<i>Audit Report</i>
231		Percent Change	5%	<i>Difference</i>
232				

	A	B	E	K
1		Account Description	Approved FY2013R1	Comments
233		Planning Commission		
234	10-418-110	WAGES - PLAN. COMM.	7,465	
235	10-418-130	EMPLOYEE BENEFITS - PLANNING COMMISSION	775	
236		<i>Wages and Benefits</i>	8,240	
237	10-418-230	TRAVEL & NOTICES - P&Z	cut 1000	Drop any travel or training for the Planning Commission. Rely on local, free training only.
238	10-418-311	PROF AND TECH SERVICES - P&Z	1,000	
239		Total Planning Commission	9,240	
240		<i>Change compared to Previous Year</i>	3,152	<i>Audit Report</i>
241		<i>Percent Change</i>	52%	<i>Difference</i>
242		TOTAL GENERAL GOVERNMENT	647,414	
243		<i>Change compared to Previous Year</i>	(17,271)	<i>Audit Report</i>
244		<i>Percent Change</i>	-3%	<i>Difference</i>
245		COMMUNITY DEVELOPMENT		
246	10-461-110	WAGES - COMMUNITY DEVELOPMENT	61,552	
247	10-461-130	EMPLOYEE BENEFITS - COMMUNITY DEVELOPMENT	34,408	
248		<i>Wages and Benefits</i>	95,960	
249	10-461-230	TRAVEL AND DUES - COMMUNITY DEVELOPMENT	1,500	Cut Cordell's travel and training further
250	10-461-250	SUPPLIES, GAS AND PHONE - COMMUNITY DEVELOPMENT	3,000	
251	10-461-311	PROF & TECH SERVICES (CONSULTING) - COMM DEV.	20,000	
252		<i>Fees - CMPO, CPDO</i>	8,000	
253		<i>Other - Consultant Work</i>	12,000	
254				
255	10-461-740	CAPITAL OUTLAY FOR EQUIPMENT - COMMUNITY DEVELOPMENT	0	
256		TOTAL COMMUNITY DEVELOPMENT	120,460	
257		ECONOMIC DEVELOPMENT		
258	10-465-450	COMMUNITY PROMOTION & ADVERTISING	3,000	
259		<i>Fees - Chamber of Commerce</i>	3,000	
260	10-465-236	TRAVEL AND TRAINING - ECON DEV	-	Reduce this travel for whoever does Econ. Dev.
261	10-465-270	ENTRY SIGN, ADVERTISING SIGN AND OTHER MAINTENANCE	cut 1000	Eliminate any planned work on city entry signs
262	10-465-314	PROF & TECH SERVICES (CONSULTING) - ECON DEV - GENERAL	cut 3000	Cut this consulting related to economic development. Also choose not to do the Today in America TV show
263	10-465-315	PROF & TECH SERVICES (CONSULTING) - CITY CENTER	1,000	
264		TOTAL ECONOMIC DEVELOPMENT	4,000	
265		TOTAL COMMUNITY DEVELOPMENT AND ECONOMIC DEVELOPMENT	124,460	
266		<i>Change compared to Previous Year</i>	(7,105)	<i>Audit Report</i>
267		<i>Percent Change</i>	-5%	<i>Difference</i>
268		PLANNING COMMISSION, COMMUNITY + ECONOMIC DEVELOPMENT	133,700	



	A	B	E	K
1		Account Description	Approved FY2013R1	Comments
269		FACILITIES DEPARTMENT		
270	10-416-110	WAGES - FACILITIES	69,971	
271	10-416-130	EMPLOYEE BENEFITS - FACILITIES	25,060	
272		<i>Wages and Benefits</i>	95,031	
273	10-416-250	SUPPLIES, DUES, TRAVEL, GAS - FACILITIES	10,000	
274	10-416-251	VEHICLE MAINTENANCE (ALL) - FACILITIES	25,000	
275	10-416-270	BLDG & GROUNDS-SUPPLIES & MAIN - FACILITIES	30,000	
276	10-416-271	BLDG & GROUNDS REPAIR PROJECTS - FACILITIES	28,400	Note: the cutbacks in Facilities Dept. do not yield full amount of increase to General Fund - these costs are distributed to Library, Police, Water, Sewer, Stormwtr.
277		<i>Projectors (or monitors) for meeting room</i>		
278		<i>Mechanical System controllers for Library</i>	cut 15000	Hold off for this year. Nets \$8,695 in cuts to the GF
279		<i>Re-model downstairs in Fire Department Building</i>	27,200	Keep in but consider cutting or reducing if possible
280		<i>Library Boiler Maintenance</i>	1,200	Keep this in.
281		<i>New smoke detector system for library</i>	cut 4000	Hold off for this year or get the library to pay for it. Nets \$2,318 cuts to GF
282				
283	10-416-280	UTILITIES (ALL) - FACILITIES	70,000	
284	10-416-290	TELEPHONE	-	
285	10-416-318	PROF & TECH - FACILITIES	5,000	
286	10-416-510	INSURANCE - FACILITIES	50,000	
287	10-416-252	EMERGENCY RESPONSE & DISASTER PREPAREDNESS	cut 5000	Hold off for a year doing the Parlant Tech. program (like reverse 911). Net savings to GF is \$2,898
288	10-416-740	CAPITAL OUTLAY FOR EQUIPMENT - FACILITIES		
289				
290				
291	10-416-912	FACILITIES ALLOCATION (also use 10-340-919)	(913,432)	
292		TOTAL FACILITIES DEPARTMENT COSTS	313,431	0.0%
293		Net Budget Impact - (should be zero)	(1)	

	A	B	E	K
1		Account Description	Approved FY2013R1	Comments
294		POLICE DEPARTMENT		24,000
295	10-421-110	WAGES - NPPD	452,272	
296		<i>Of which this amount is Overtime (included in the above number)</i>	10,000	
297	10-421-122	RESERVE WAGES - NPPD	14,615	
298	10-421-125	CROSSING GUARDS - NPPD	29,334	
299	10-421-130	EMPLOYEE BENEFITS - NPPD	304,123	
300		Other misc. wages and benefits adjustments	2,825	Police Dept's Portion of the \$10K Mayor's discretionary wage adjustments
301		<i>Wages and Benefits</i>	803,169	
302	10-421-124	LIQUOR LAW ENFORCEMENT WAGES AND BENEFITS	3,000	
303	10-421-453	LIQUOR LAW ENFORCEMENT - SUPPLIES	10,800	
304	10-421-210	BOOKS, SUBSCRIPTIONS AND MEMBERSHIPS	592	
305	10-421-230	TRAVEL, TRAINING, MEALS, FEES AND REGISTRATIONS	5,000	
306	10-421-250	EQUIPMENT-OPERATING SUPPLIES AND MAINT - NPPD	40,000	
307	10-421-290	TELEPHONE - NPPD	15,225	
308	10-421-312	PROF AND TECH SERVICES - NPPD	16,359	
309	10-421-450	SPECIAL DEPARTMENT SUPPLIES - NPPD	9,832	
310	10-421-452	UNIFORM ALLOWANCE - NPPD	6,950	
311	10-421-456	WALMART GRANT SPENDING	-	
312	10-421-459	SHOP WITH A COP EXPENDITURES	8,000	
313	10-421-612	COMMUNITY SERVICES SUPPLIES - NPPD	2,350	
314	10-421-613	STATE GRANT (SPENDING)		
315	10-421-614	CCJJ BLOCK GRANT (SPENDING)	5,000	
316	10-421-615	OFFICER RECOGNITION PROGRAM	2,000	
317	10-421-721	CAPITAL BUILDING	0	
318	10-421-740	CAPITAL OUTLAYS FOR EQUIPMENT (NON VEHICLE)- NPPD	6,951	
319	10-421-742	CAPITAL OUTLAYS NPPD VEHICLES (Added vehicles - Not replacements)		See Capital improvement \$50,000 set aside for Vehicles.
320	10-421-756	LEASE PAYMENTS - ALL POLICE CARS (Not Animal Control)	16,983	\$61,378 to be Spent on Vehicles for FY2013
321	10-421-270	NPPD BUILDING & MAINTENANCE (TEMPORARY LEASE)	51,000	
322		<i>Lease payments for space</i>	30,000	
323		<i>Utilities costs for the leased facility</i>	6,000	
324		<i>Costs for modification of leased space</i>	15,000	
325	10-421-950	ADMIN EXPENSES CHARGED FROM GENERAL FUND - NPPD	19,696	
326	10-421-912	FACILITIES ALLOCATION - NPPD (4.7%)	14,902	
327		Total Police Department	1,037,808	
328		Change compared to Previous Year	62,633	Audit Report
329		Percent Change	6%	Difference
330		ANIMAL CONTROL		
331	10-426-110	WAGES - Animal Control	18,672	
332	10-426-130	EMPLOYEE BENEFITS - Animal Control	13,765	
333		<i>Wages and Benefits</i>	32,437	
334	10-426-230	TRAVEL MEALS, FEES & REGISTRATIONS	400	
335	10-426-250	EQUIPMENT- OPERATING SUPPLIES AND MAINT (Includes Telephone)	3,716	
336	10-426-290	TELEPHONE	-	
337	10-426-450	SPECIAL SUPPLIES	900	
338	10-426-451	ANIMAL CONTROL SERVICES AND SUPPLIES & UNIFORMS	350	
339	10-426-740	CAPITAL OUTLAYS FOR EQUIPMENT (NON VEHICLE)	0	
340	10-426-756	Animal Control VEHICLES - LEASE	5,887	
341	10-426-912	FACILITIES ALLOCATION - Animal Control (0.2%)	600	
342		Total Animal Control	44,290	
343		Change compared to Previous Year	(3,543)	Audit Report
344		Percent Change	-7%	Difference
345		POLICE PLUS ANIMAL CONTROL	1,082,098	
346		Change compared to Previous Year	59,090	
347		Percent Change	6%	

	A	B	E	K
1		Account Description	Approved FY2013R1	Comments
348		FIRE DEPARTMENT		
349	10-422-110	WAGES - FIRE	101,222	
350	10-422-120	VOLUNTEERS PAY- FIRE	53,000	
351	10-422-130	EMPLOYEE BENEFITS - FIRE	56,243	
352		<i>Wages and Benefits</i>	210,465	
353		Training and Training Supplies		
354	10-422-230	TRAVEL FOR TRAINING - FIRE	7,600	
355	10-422-236	OUTSIDE TRAINING EXPENSES (ALSO INCLUDE USE OTHER FAC	14,650	
358	10-422-237	GRANT TRAINING EXPENSES		
357	10-422-457	SPECIAL DEPT SUPPLIES FOR DRILL AND PUBLIC ED. - FIRE	6,500	
358	10-422-741	TRAINING EQUIPMENT - FIRE	-	
359		Administration		
360	10-422-231	MEALS FOR TRAINING DRILLS - SOCIAL ACTIVITIES - FIRE	5,000	
361	10-422-240	OFFICE EXPENSES AND DUES - FIRE (and PLANNING)	9,000	
362	10-422-290	MOBILE PHONES AND PAGERS	8,300	
363	10-422-310	PROF AND TECH SERVICES - incl. INFECTIOUS CONTROL & SAF	14,100	
364		Operations		
365	10-422-250	EQUIPMENT REPAIRS AND MAINTENANCE - FIRE	16,000	
366	10-422-252	VEHICLE FUEL	15,000	
367	10-422-452	UNIFORMS & PERS GEAR - FIRE	7,000	
368	10-422-453	SPECIAL DEPT SUPPLIES	5,000	
369	10-422-454	FIRST RESPONDER CONSUMABLES - FIRE	5,000	
370	10-422-455	FIRE OPERATIONS CONSUMABLES	9,000	
371	10-422-456	FIRE OPERATIONS EQUIPMENT	15,000	
372	10-422-458	HOMELAND SECURITY GRANT EXPENDITURES		
373	10-422-459	WILDLAND FIRE EXPENSES		
374	10-422-746	FIRE DEPARTMENT STATE GRANT EXPENDITURES		
375		Capital Expenditures, Other		
376	10-422-742	CAPITAL EQUIPMENT - AUX EQUIP - FIRE	0	
377	10-422-743	CAPITAL EXPENDITURES USING OTHER MISC. FUNDS (one-time \$	0	
378	10-422-747	CAPITAL EQUIPMENT - NEW VEHICLES (non-replacements) - FIRE	-	
379	10-422-754	CAPITAL EQUIPMENT - LEASE/PURCHASE PAYMENTS - FIRE	0	
380	10-422-912	FACILITIES ALLOCATION - FIRE (13.1%)	41,336	
381		FIRE DEPARTMENT	388,951	
382		<i>Change compared to Previous Year</i>	<i>(32,005)</i>	<i>Audit Report</i>
383		<i>Percent Change</i>	<i>-8%</i>	<i>Difference</i>
384		FIRE DEPARTMENT LESS CAPITAL PURCHASE (does include lease purchase of ladder truck over time)	388,951	
385				

	A	B	E	K
1		Account Description	Approved FY2013R1	Comments
386		BUILDING INSPECTION / ENGINEERING		
387	10-424-110	WAGES - INSP	176,457	
388	10-424-130	EMPLOYEE BENEFITS - INSP	101,933	
389		<i>Wages and Benefits</i>	278,391	
390	10-424-210	BOOK,SUBSCR & MEMBERSHIP - INSP	2,500	
391	10-424-230	TRAVEL AND TRAINING - INSP	4,000	Cut \$3,000 from travel and training for inspectors. Do only bare minimum needed for certification.
392	10-424-250	EQUIPMENT-OPERATING SUPPLIES, FUEL & VEHICLE MAINT	10,200	
393	10-424-290	TELEPHONE - INSP	4,060	
394	10-424-311	PROF & TECH SERVICES - OTHER - INSP	500	
395	10-424-316	PROF & TECH SERVICES - PLAN CHECK COSTS - INSP	10,000	
396	10-424-317	PROF & TECH SERVICES - Eng Tech/GIS	2,000	
397	10-424-450	SPECIAL DEPT. SUPPLIES - INSP	3,000	
398	10-424-740	CAPITAL OUTLAY FOR EQUIPMENT - INSP		
399		BUILDING INSPECTION / ENGINEERING	314,671	
400		<i>Change compared to Previous Year</i>	14,376	<i>Audit Report</i>
401		<i>Percent Change</i>	5%	<i>Difference</i>
402		<i>Net Cost (Earnings) of Building and Inspection - to Revenue from Building Permits and Plan Check Fees</i>	99,671	
403				
404		STORMWATER FEE (Before seperating it out as own enterprise fund)		
405				

	A	B	E	K
1		Account Description	Approved FY2013R1	Comments
406		ROADS AND STREETS		
407		Highways and Streets		
408	10-441-110	WAGES - STREETS	113,030	
409	10-441-130	EMPLOYEE BENEFITS - STREETS	52,928	
410		Wages and Benefits	165,958	
411	10-441-240	OFFICE EXPENSE, DUES - STREETS	4,500	
412	10-441-230	TRAVEL AND TRAINING	1,000	Put back in at least \$1,000. Try to get by on that.
413	10-441-250	EQUIPMENT-OPERATING SUPPLIES, MAINT, GAS - STREETS	30,000	
414	10-441-280	LIGHTING - STREETS	22,000	
415	10-441-290	TELEPHONE	-	
416	10-441-310	PROF AND TECH SERVICES - STREETS	10,000	
417		Tree and weed cutting on and next to streets)	10,000	
418		Misc.	cut 5,000	Cut this - Try to get by with just \$10K in this account.
419			-	
420			-	
421				
422	10-441-315	ROAD SURFACE TREATMENTS BY CONTRACT	163,075	
423		Crack Sealing (parts of 1250 E, 1200 E, 1600 E)	10,000	
424		Thin overlay with fabric (1000 E 1800 to 1700 N)	cut 32,100	Savings comes from doing 1000 East next year
425		Thin overlay with fabric (1900 N 1600 to 1725 E)	32,475	
426		Other	10,000	
427		Chip Sealing (same as Crack Sealing places)	80,600	
428		Road Striping	30,000	
429	10-441-411	HEAVY EQUIPMENT RENTAL (other) - STREETS	16,400	
430		Lease Backhoe	9,400	
431		Compact Excavator	2,000	
432		Misc Other	5,000	
433	10-441-412	MATERIAL FOR ROAD SIGNAGE - STREETS	6,000	
434	10-441-413	MATERIAL FOR SNOW AND ICE CONTROL - STREETS	40,000	
435	10-441-422	MATERIAL FOR ROAD MAINT AND REPAIR (Asphalt, sand, rock, concrete for city crews)	45,000	
436	10-441-750	CAPITAL IN PROCESS (In Progress)	0	
437	10-441-740	CAPITAL EQUIP. PURCHASES	0	
438		Replace Ten Wheel Dump Truck		
439		Replace Dump Body on Truck		
440				
441				

	A	B	E	K
1		Account Description	Approved FY2013R1	Comments
442	10-441-742	CAPITALIZATION OF EQUIPMENT	0	
443	10-441-746	MAINT AND REPAIR CONTRACTS (NOT CAPITAL IMPROVEMENTS	-	
444		1600 N Main to 200 E (North of Wal Mart) Grind and Thick Overlay		
445		Johnson's Park Subdivision - Grind and Thick Overlay		
446		230, 270, 330, 270 E south of 2600 N -		
447	10-441-747	ROAD IMPROVEMENTS USING IMPACT FEES	131,500	
448		Road's 23% of \$50K for work to have Impact Fees Re-done	11,500	
449		Construct New Road Section	120,000	
450	10-441-748	ROAD PROJECTS - NEW CONSTRUCTION CONTRACTS (GEN FUNDS)	42,703	
451		Curb and gutter along 2100 N from 1200 to 1500E	cut 51,296	Put off just the 2100 E project for another year. This version of the budget puts the sidewalk projects back in.
452		Sidewalk 2200 N 400 to 600 E and along 400 E to Hospital	16,770	
453		1250 E 2300 to 2500 N	18,808	
454		2500 N 1250 to bridge by Elk Ridge Park	7,125	
455	10-441-749	ROAD CONSTRUCTION WITH BOND FUNDS		
456	10-441-754	LEASE PAYMENTS FOR SWEEPER (See Stormwater Now)		
457	10-441-755	LEASE PAYMENTS FOR LOADER	7,100	
458	10-441-756	LEASE PAYMENTS FOR TEN-WHEEL DUMP	29,560	
459	10-441-912	FACILITIES ALLOCATION - STREETS (3.8%)	12,010	
460		ROADS AND STREETS	726,806	
461		Change compared to Previous Year	(66,935)	Audit Report
462		Percent Change	-8%	Difference
463		SANITATION		
464	10-442-316	PAYMENTS TO LOGAN FOR WASTE COLLECTION - TRASH	680,000	
465		Streets and Public Improvements (Also Sanitation)	1,386,806	
466				Audit Report
467				Difference
468		ROADS AND STREETS INCLUDING BOND PAYMENTS	726,806	
469				
470				
471		Audit Check For Using Class"C" Road Funds For Roads		
472		ROADS AND STREETS EXPENDITURES QUALIFYING FOR CLASS "C" ROAD FUNDS	595,306	
473		Total Class "C" ROAD FUNDS	(292,900)	
474		Difference Represents the amount of Class "C" Road Costs Not Covered by Class "C" Roads Funds. (Should always be a Positive Amount)	302,406	
475				
476				
477				
478		PUBLIC WORKS		
479	10-449-110	WAGES - PERMANENT EMPLOYEES - PUBLIC WORKS	85,688	
480	10-449-130	EMPLOYEE BENEFITS - PUBLIC WORKS	46,887	
481	10-449-290	TELEPHONE	-	
482		Wages and Benefits	134,574	
483				

	A	B	E	K
1		Account Description	Approved FY2013R1	Comments
484		Parks and Park Areas		
485	10-451-110	WAGES - PERMANENT EMPLOYEES - PARKS	96,642	
486	10-451-130	EMPLOYEE BENEFITS - PARKS	53,554	
487		Wages and Benefits	150,196	
488	10-451-250	SUPPLIES, TRAVEL, PHONE, GAS - PARKS	15,000	
489	10-451-270	GROUPS - MAINTENANCE - PARKS	23,000	
490	10-451-272	ARBOR DAY AND TREES - ALL PARKS	1,000	Cut arbor day way back. May want to use tree funds from another account.
491	10-451-290	TELEPHONE	-	
492	10-451-312	PROFESSIONAL AND TECHNICAL SERVICES - PARKS	1,000	
493	10-451-318	WEED CONTROL - CITY WIDE	24,000	
494		<i>Spraying for noxious weeds on city land</i>	14,000	
495		<i>Twice per year Cutting of tall weeds on NLC Open spaces (Includes control of non-noxious weeds)-</i>	10,000	
496	10-451-273	STREET TREE MAINTENANCE	4,000	
497	10-451-710	CAPITAL OUTLAY - LAND - PARKS	13,000	Put back this trail ROW purchase - Cox's piece on Scout Trail
498		CAPITAL OUTLAY - LAND - OTHER Prior to 2000		
499	10-451-720	LIBRARY CAPITAL EXPENDITURES -		
500	10-451-730	RAPZ PROJECTS (Use Population Based Funds)	12,166	
501	10-451-731	ELK RIDGE IMPROVEMENTS	0	
502		<i>Improve baseball fields, volleyball courts, playgrounds, bird netting in pavillion, electrical line repair</i>	cut 5,500	
503				
504	10-451-732	MEADOW VIEW IMPROVEMENTS	0	Reduce the various park's cut to about \$13,100 rather than \$20,100. The splash pad would remain since it is not funded from General Fund. There may be other ways of cutting back and still doing some of these things if we can cut other areas of Parks.
505		<i>Valve box, replace, electrical repairs,</i>	cut 1,000	
506				
507	10-451-733	GREEN CANYON IMPROVEMENTS	0	
508		<i>Misc. support for volunteer projects. Also grooming of winter trail</i>	cut 1,800	
509	10-451-734	OTHER IMPROVEMENTS - PARKS	8,000	
510		<i>Signage, benches, grabage cans, drinking fountains, trail work, planter work. All work is city wide</i>	8,000	Leave some misc. park improvement funds in - Park Manager discretion
511		<i>Fibar for playgrounds, volleyball court sand</i>	3,800 unfunded	
512	10-451-736	NORTH PARK EQUESTRIAN PARK EXPENDITURES	1,000	
513		<i>General maint</i>	1,000	
514	10-451-737	IMPROVEMENTS USING PARK IMPACT FEES	158,500	
515		<i>Splash Pads - City portion of RAPZ to combine with County</i>	50,000	
516		<i>Park's 17% of \$50K for work to have Impact Fees Re-done</i>	8,500	
517		<i>Purchase Property for Park expansion</i>	100,000	
518				
519	10-451-738	EXPENDITURES ON SPECIFIC PROJECT USING RAPZ TAX FUNDS	70,000	
520		<i>Splash Pads - County RAPZ portion</i>	70,000	
521				
522	10-451-739	KING PARK IMPROVEMENTS	0	
523		<i>Interpretive sign upgrade and fish re-stock. General upgrades and plantings</i>	cut 1,800	Push back till next year.
524				

	A	B	E	K
1		Account Description	Approved FY2013R1	Comments
525	10-451-740	OTHER CAPITAL OUTLAY - PARKS	8,600	
526		<i>Parks's share of Mini Excavator (\$2K of \$8K)</i>	2,000	
527		<i>Sprayer attachment</i>	1,600	
528		<i>Mower attachment for Ventrac</i>	cut 2,000	Push back till next year.
529		<i>Mule for weed spraying</i>	5,000	
530		<i>Purchase new mower</i>		
531	10-451-912	FACILITIES ALLOCATION - PARKS (23.5%)	75,027	
532		<i>Total Parks and Park Areas</i>	564,489	
533		<i>Change compared to Previous Year</i>	(67,299)	Audit Report
534		<i>Percent Change</i>	-11%	Difference
535				
536		Recreation and Culture		
537	10-456-110	WAGES - RECREATION	22,451	
538	10-456-130	EMPLOYEE BENEFITS - RECREATION	2,331	
539		<i>Wages and Benefits</i>	24,782	
540	10-456-481	LITTLE LEAGUE SUPPLIES	7,000	
541	10-456-482	PUMPKIN WALK - RECREATION	6,500	
542		<i>Expenditures Relating to Pumpkin Walk</i>	6,500	
543		<i>Donations Credited against Pumpkin Walk Exp. (Incl. Contributions Jar)</i>		
544	10-456-483	PIONEER DAY - RECREATION	5,500	
545	10-456-484	JUNIOR JAZZ SUPPLIES	5,000	
546	10-456-485	OTHER - RECREATION-GENERAL SPORTS	5,000	
547				
548	10-456-486	OTHER - CULTURAL (PRIMARILY NET COST OF SENIORS' LUNCHEON)	4,500	
549	10-456-487	HISTORIC PRESERVATION	3,700	Increase to provide for some specific work being done for which funds have been donated.
550		<i>Total Recreation and Culture</i>	61,982	
551		<i>Change compared to Previous Year</i>	1,369	Audit Report
552		<i>Percent Change</i>	2%	Difference
553				
554		<i>Total Parks and Recreation, Public Property, &amp; Cemetery</i>	636,471	
555		<i>Change compared to Previous Year</i>	(65,400)	Audit Report
556		<i>Percent Change</i>	-9%	Difference
557				
558		Cemetery		
559	10-459-110	WAGES - CEMETERY		
560	10-459-130	EMPLOYEE BENEFITS - CEMETERY		
561	10-459-250	CEMETERY SUPPLIES	2,000	
562		<i>Misc.</i>	2,000	
563				
564	10-459-270	GROUNDS - MAINTENANCE - CEMETERY	4,000	
565	10-459-312	PROFESSIONAL AND TECHNICAL SERVICES - CEMETERY	2,000	
566	10-459-738	OTHER IMPROVEMENTS - CEMETERY	-	
567		<i>Continued work on setting grass in Phase II</i>	-	
568				
569				
570	10-459-740	CAPITAL IMPROVEMENT PROJECTS - CEMETERY	2,000	
571		<i>Cemetery's share of Mini Excavator (\$2K of \$8K)</i>	2,000	
572		<i>Total Cemetery Costs</i>	10,000	
573		<i>Change compared to Previous Year</i>	530	Audit Report
574		<i>Percent Change</i>	6%	Difference



	A	B	E	K
1		Account Description	Approved FY2013R1	Comments
575		DEBT SERVICE		
576	10-471-811	LIBRARY BOND PRINCIPAL - NON-DEPT (Moved to Library fund)		
577	10-471-821	LIBRARY BOND INTEREST - NON-DEPT (Moved to Library fund)		
578	10-471-812	ROAD BOND PRINCIPAL - NON-DEPT (Class "C" Road Funds)		
579	10-471-822	ROAD BOND INTEREST - NON-DEPT (Class "C" Road Funds)		
580		TOTAL DEBT SERVICE	-	
581				Audit Report
582				Difference
583		GEN FUND EXPENSES FOR LIBRARY	-	
584	10-481-918	TRANSFER FROM GF TO LIBRARY SRF		
585	10-481-920	TRANSFER FROM GF TO SEWER FUND FOR HEAVY EQUIP. USE	cut 7000	Eliminate this transfer to the Sewer Fund for this year. It's something we can chose to do or not.
586	10-481-919	TRANSFER FROM GF TO CIP FUND	312,000	
587		TOTAL TRANSFERS and OTHER	312,000	
588		Change compared to Previous Year	(463,648)	Audit Report
589		Percent Change	-60%	Difference
590		GENERAL FUND SUMMARY		
591		TOTAL GENERAL FUND REVENUE (COPIED FROM ABOVE)	(4,668,161)	
592			4,668,161	
593		Increase in Revenue - 2012R2 vs EOY Actuals for 2012		
594		TOTAL GENERAL FUND EXPENDITURES INCLUDING TRANSFERS	4,892,872	
595		Change compared to Previous Year	(578,898)	Audit Report
596		Percent Change	-11%	Difference
597		Decrease in Expenditures - 2012R2 vs EOY Actuals for 2012		
598		Amount Revenues Exceeds [Is Less Than] Expenditures (Includes Transfers)	(224,711)	
599				Difference
600				
601		REV. LESS EXP. - EXCLUDING TRANSFERS (Note: in brackets (!) means a net increase to fund balance.)	(87,289)	
602		The following is the expenditure figure used to compute % Unreserved Fund Balance		
603		TOTAL GENERAL FUND EXPENDITURES EXCLUDING TRANSFERS	4,580,872	
604				
605				
606		G. F. UNRESTRICTED FUND BALANCE COMPUTATIONS		
607		FUND BALANCE BEGINNING OF YEAR (Reserved and Unreserved)	(7,821,181)	
608		Transfers in		
609		Transfers out	312,000	
610		(Excess) or Deficiency of Revenue over Expenditures	(87,289)	
611		TOTAL FUND BALANCES END OF YEAR	(557,470)	
612		Change compared to Previous Year	169,621	Audit Report
613		Percent Change	-23%	Difference
614		UNRESTRICTED FUND BALANCE - END OF YEAR (Includes Assigned Funds like Cen	(492,825)	
615				Audit Report
616		Percent in fund balance (Unreserved) - Needs to be between 5% and 18%	10.00%	Difference
617		Funds Available Above (Below) Meeting the Target	168	Statutory Fund Balance
618				Audit Report

	A	B	E	K
1	Account Description		Approved FY2013R1	Comments
619	General Fund Restricted/Reserved and Assigned Funds			
620				
621	Restricted Funds			
622	PARKS IMPACT FEES			
623	10-290-834	Reserved - Park Impact Fee (Fund balance beginning of year)	(155,037)	
624	10-340-784	Income to Park Impact Fee - Park Impact Fees Collected	(50,000)	
625	10-360-434	SALE OF REAL ESTATE - FUNDS RESTRICT to PARK IMPACT FEE	-	
626	10-360-134	Interest Earned on Park Impact Fees Funds	(100)	
627	10-451-737	IMPROVEMENTS USING PARK IMPACT FEES	158,500	
628	10-290-834	Reserved - Park Impact Fee (Fund balance end of year)	(46,637)	
629	10-111-134	Change compared to Previous Year	108,400	
630		Percent Change	-70%	
631				Audit Report
632				Difference
633	ROAD IMPACT FEES			
634	10-290-833	Reserved - Road Impact Fee (Fund balance beginning of year)	(81,393)	
635	10-340-783	Income to Road Impact Fee - Road Impact Fees Collected	(50,000)	
636	10-360-433	Sale of Real Estate - Funds Restricted to Road Impact Fees	-	
637	10-360-133	Interest Earned on Road Impact Fees Funds	(200)	
638	10-441-747	Expenditures from Road Impact Fees Funds	131,500	
639	10-290-833	Reserved - Road Impact Fee (Fund balance end of year)	(93)	
640	10-111-133	Change compared to Previous Year	81,300	
641		Percent Change	-100%	
642				Audit Report
643				Difference
644	STATE LIQUOR FUNDS			
645	10-290-835	Reserved - Liquor Law Enforcement Funds (Fund balance beginning of year)	(21,053)	
646	10-330-580	Income to Liquor Law Enforcement Funds	(7,500)	
647	10-360-135	Interest Earned on Liquor Law Enforcement Funds	(100)	
648	10-421-124	Expenditures from Liquor Law Enforcement Funds - Enforcement Wag	3,000	
649	10-421-453	Expenditures from Liquor Law Enforcement Funds - Enforcement Supp	10,800	
650	10-290-835	Reserved - Liquor Law Enforcement Funds (Fund balance end of year)	(14,853)	
651	10-111-135	Change compared to Previous Year	6,200	
652		Percent Change	-29%	
653				Audit Report
654				Difference
655	SHOP WITH A COP			
656	10-290-851	Reserved - Shop WO Cop (Fund balance beginning of year)	(3,063)	
657	10-360-901	Shop WA Cop - Donations Received	(8,000)	
658	10-421-459	Shop With A Cop - Expenditures	8,000	
659	10-290-851	Reserved - Shop WO Cop (Fund balance beginning of year)	(3,063)	
660	10-111-141	Change compared to Previous Year	-	
661		Percent Change	0%	
662				Audit Report
663				Difference

	A	B	E	K
1		Account Description	Approved FY2013R1	Comments
664		ASSIGNED FUNDS		
665		EQUESTRIAN PARK		
666	10-290-831	Reserved - Equestrian Park (Fund balance beginning of year)	202	
667	10-330-590	Income to Equestrian Fund	(700)	
668	10-360-131	Interest Earned - Equestrian Funds	-	
669	10-451-736	Expenditures from Equestrian Funds	1,000	
670	10-290-831	Reserved - Equestrian Park (Fund balance end of year)	502	
671	10-111-131	Change compared to Previous Year	300	
672		Percent Change	149%	
673				Audit Report
674				Difference
675		LITTLE LEAGUE		
676	10-290-832	Reserved - Little League Funds (Fund balance beginning of year)	(1,848)	
677	10-340-781	Income to Little League Fund - Little League Fees Collected	(7,600)	
678	10-360-132	Interest Earned - Little League Funds	(20)	
679	10-456-481	Expenditures from Little League Funds	7,000	
680	10-290-832	Reserved - Little League Funds (Fund balance end of year)	(2,468)	
681	10-111-132	Change compared to Previous Year	(620)	
682		Percent Change	34%	
683				Audit Report
684				Difference
685		CEMETERY		
686	10-290-839	Reserved - Cemetery Funds (Fund balance beginning of year)	(166,193)	
687	10-360-139	INTEREST EARNED ON CEMETERY FUND	(250)	
688	10-340-810	SALE OF CEMETERY PLOTS AND OTHER CEMETERY FEES	(4,000)	
689	10-310-351	ENERGY SALES AND USE TAX TO CEMETERY	-	
690	10-380-120	DONATIONS FOR CEMETERY		
691		Total Cemetery Revenue	(4,250)	
692	10-459-110	WAGES - CEMETERY	-	
693	10-459-130	EMPLOYEE BENEFITS - CEMETERY	-	
694	10-459-250	CEMETERY SUPPLIES	2,000	
695	10-459-270	GROUNDS - MAINTENANCE - CEMETERY	4,000	
696	10-459-312	PROFESSIONAL AND TECHNICAL SERVICES - CEMETERY	2,000	
697	10-459-738	OTHER IMPROVEMENTS - CEMETERY	-	
698	10-459-740	CAPITAL IMPROVEMENT PROJECTS - CEMETERY	2,000	
699		Total Cemetery Costs	10,000	
700	10-290-839	Reserved - Cemetery Funds (Fund balance end of year)	(160,443)	
701	10-111-139	Change compared to Previous Year	5,750	
702		Percent Change	-3%	
703				Audit Report
704				Difference

	A	B	E	K
1		Account Description	Approved FY2013R1	Comments
705	JUNIOR JAZZ			
706	10-290-838	Reserved - Little League Funds (Fund balance beginning of year)	(895)	
707	10-340-782	JUNIOR JAZZ FEES	(5,000)	
708	10-360-138	INTEREST EARNED ON JUNIOR JAZZ FUND	(20)	
709	10-456-484	JUNIOR JAZZ SUPPLIES	5,000	
710	10-290-838	Reserved - Little League Funds (Fund balance end of year)	(915)	
711	10-111-138	Change compared to Previous Year	(20)	
712		Percent Change	2%	
713				Audit Report
714				Difference
715	GENERAL SPORTS			
716	10-290-840	Reserved - General Sports Funds (Fund balance beginning of year)	(5,079)	
717	10-340-785	GENERAL SPORTS FEES	(5,000)	
718	10-360-140	INTEREST EARNED ON GENERAL SPORTS FUND		
719	10-456-485	OTHER - RECREATION-GENERAL SPORTS	5,000	
720	10-290-840	Reserved - General Sports Funds (Fund balance end of year)	(5,079)	
721	10-111-140	Change compared to Previous Year	-	
722		Percent Change	0%	
723				Audit Report
724				Difference
725	OTHER			
726	10-131-115	Other Reserved - Estimated Receivable Class "C" Road Funds EOY	(50,000)	
727	10-290-842	Reserved - Road Bond Funds (Fund balance end of year)		
728	10-290-841	Reserved - Library Construction		
729	FUND BALANCES SUMMARY			
730	UNRESTRICTED/UNASSIGNED FUND BALANCE - GENERAL FUND		(324,422)	-\$305,608.82
731		Change compared to Previous Year	(31,689)	Audit Report
732		Percent Change	11%	
733	TOTAL RESTRICTED FUNDS (Park and Road Impact Fees, State Liquor, Shop with Co		(64,645)	-\$415,457.87
734		Change compared to Previous Year	195,900	Audit Report
735		Percent Change	-75%	
736	TOTAL ASSIGNED FUNDS (Eq. Park, Little League, Cemetery, Jr. Jazz)		(168,403)	-\$146,312.69
737		Change compared to Previous Year	5,410	Audit Report
738		Percent Change	-3%	
739	TOTAL FUND BALANCES END OF YEAR		(557,470)	-\$867,379.38
740		Change compared to Previous Year	169,621	Audit Report
741		Percent Change	-23%	Difference
742				

	A	B	E	K
1		Account Description	Approved FY2013R1	Comments
743		LIBRARY SPECIAL REVENUE FUND		
744		Library SRF Revenue		
745	21-310-131	DEDICATED LIBRARY PROPERTY TAX (incl. )	(437,370)	
746		<i>Library share of Delinquent Taxes (included in the above number)</i>	(25,981)	
747	21-350-120	FINES	(10,000)	
748	21-360-100	INTEREST EARNED	(2,000)	
749	21-360-151	INTEREST EARNED FROM LIBRARY BOND RESERVE	-	
750	21-360-400	SALE OF FIXED ASSETS	-	
751	21-360-900	SUNDRY REVENUES (Includes Copier Fees & Lost Books)	(13,465)	
752		NON-RESIDENT CARD SALES		
753	21-380-130	TRANSFER TO (FROM) Gen Fund		
754	21-380-700	CONTRIBUTIONS	-	
755	21-380-705	OTHER GRANTS		
756	21-380-706	STATE GRANT MONEY	(5,200)	
757	21-380-707	DONATIONS - COLLECTIONS (Designated for Collections)	(8,000)	
758		<i>Total Revenue from Other than Taxes or Endowment</i>	(38,665)	
759	21-380-708	ENDOWMENT FUND MONEY	(84,000)	
760	21-380-709	ENDWMNT FUND MONEY FOR LIBRARY BOARD DISCRETION	(20,000)	
761		Total Library Fund Revenue	(580,035)	
762		<i>Change compared to Previous Year</i>	(82,047)	<i>Audit Report</i>
763		<i>Percent Change</i>	16%	<i>Difference</i>
764				
785		Library SRF Expenditures		
766	21-458-110	WAGES - LIBRARY	153,547	
767	21-458-130	EMPLOYEE BENEFITS - LIBRARY	53,834	
768		Other Misc. Salary Adjustments to be approved by the Library Board		<i>Does not include Library's Portion of the \$10K Mayor's discretionary wage adjustments. Proportionate share is \$725.</i>
769		Wages and Benefits	207,381	
770	21-458-240	OFFICE EXPENSE	2,700	
771	21-458-230	TRAVEL and DUES - Library	5,000	
772	21-458-241	POSTAGE - LIBRARY	1,367	
773	21-458-250	EQUIPMENT-OPERATING SUPPLIES AND MAINT	5,800	
774	21-458-251	MAINTENANCE OF LIBRARY SOFTWARE	26,000	
775	21-458-290	TELEPHONE	1,600	
776	21-458-310	PROFESSIONAL AND TECHNICAL SERVICES - LIBRARY	5,000	
777	21-458-480	MISC SUPPLIES	1,557	
778	21-458-481	COLLECTIONS	48,100	
779	21-458-482	COLLECTIONS - DONATIONS (Spent on Collections)	8,000	
780	21-458-484	COLLECTIONS (Grant Money spent for Collections)	5,200	
781	21-458-486	COLLECTIONS PROCESSING	7,500	

	A	B	E	K
1		Account Description	Approved FY2013R1	Comments
782	21-458-630	SPECIAL PROJECTS & PROGRAMS	7,000	
783	21-458-631	SPECIAL PROJECT PURCHASES (ie Thome Non-Capital)		
784	21-458-632	SPECIAL PROJECT -GRANTS		
785	21-458-633	SPECIAL PROJECT -DONATIONS		
786	21-458-740	CAPITAL OUTLAY - FURNISHINGS AND EQUIP	3,000	
787	21-458-741	ENDOWMENT FUND LIBRARY BOARD SPECIFIED USE	20,000	
788	21-458-912	FACILITIES ALLOCATION (17.9%)	56,490	
789	21-458-950	ADMIN EXPENSES CHARGED FROM GENERAL FUND - LIBRARY	11,493	
790	21-458-811	LIBRARY BOND PRINCIPAL - NON-DEPT	135,000	
791	21-458-821	LIBRARY BOND INTEREST - NON-DEPT	19,858	
792		Total Library SRF Expenditures	578,046	<i>Audit Report</i>
793		Change compared to Previous Year	(17,974)	<i>Difference</i>
794		Percent Change	-3%	
795		NET GAIN (LOSS) - (Restricted and Unrestricted)	1,989	
796		NET GAIN (LOSS) - (Unrestricted Only)	1,989	<i>Audit Report</i>
797				<i>Difference</i>
798				
799				
800		LIBRARY FUND SUMMARY		
801		TOTAL LIBRARY FUND EXPENDITURES	578,046	
802		TOTAL LIBRARY FUND REVENUE	(580,035)	
803		NET GAIN (LOSS) - (Restricted and Unrestricted)	1,989	
804				
805		LIBRARY FUND UNRESTRICTED FUND BALANCE COMPUTATIONS		
806		FUND BALANCE BEGINNING OF YEAR (Restricted and Unrestricted)	(90,422)	
807		NET GAIN (LOSS) - (Unrestricted only)	1,989	
808		DECREASES (INCREASES) IN RESTRICTED FUNDS	-	
809		FUND BALANCE END OF YEAR (Restricted and Unrestricted)	(92,411)	
810		Change compared to Previous Year	(1,989)	<i>Audit Report</i>
811		Percent Change	2%	<i>Difference</i>
812				
813		TOTAL RESTRICTED FUNDS		
814				
815				
816		Percent in Fund Balance	16.9%	
817				
818		Reserve Funds (Projected balances at end of FY for these reserve fund accounts)		
819		LIBRARY (Note - Reserved balance included in unrestricted balance after FY2009)		
820	10-290-841	Reserved - Library Bond (Fund balance beginning of year)		
821	21-360-151	Interest Earned on Library Bond Funds		
822		Expenditures from Library Bond Funds		
823		Other Adjustments?		
824	10-290-841	Reserved - Library Bond (Fund balance end of year)		
825				

	A	B	E	K
1		Account Description	Approved FY2013R1	Comments
826		CAPITAL IMPROVEMENT FUND		
827	49-380-130	Transfer from GF to CIP - General Use		<i>Transfer to here as much as possible for FY2012 to bring Unreserved Fund Balance down to 10%. See NLC Resolution 12-06. Do the same each year for the chosen target.</i>
828	49-380-131	Transfer from GF to CIP for GF Buildings	(200,000)	
829	49-380-132	Transfer from GF to CIP for Other Facilities	-	
830	49-380-210	Transfer from Other Funds to CIP for Facilities	-	
831	49-415-530	Interest Expense (WATER Fund - CIP Loan)	-	
832	49-415-741	Cap Outlay-General Fund Buildings	-	
833	49-415-742	Cap Outlay - Land Purchases	-	
834		<i>Change the name of the above account to land purchases rather than police facilities. That name for the account was previously in error in prior budgets. This account best used for tracking land purchases.</i>		
835		<i>In FY2012 - Principal May &amp; June towards payback of WTR Loan (5 acre land purchase - boot) - Full year's worth of P in FY2013.</i>		
836	49-415-743	Cap Outlay - General Fund Facilities	825,000	
837		<i>Construct Police Bldg. FY2013</i>	800,000	
838		<i>Remaining Design of Police Building</i>	25,000	
839		Transfer fund balances elsewhere in CIF to here:		
840		<i>JE Transfer from Parks CIP (line 848)</i>	(13,000)	
841		<i>JE Transfer from Misc. Capital CIF (Line 853)</i>	(54,252)	
842		<i>JE Transfer from NPPD Vehicles CIP (line 857)</i>	(75,632)	
843		<i>JE Transfer from Animal Control Vehicles (line 863)</i>	(22,000)	
844		<i>JE Transfer from Street's CIP (Line 873)</i>	(257,063)	
845		<i>JE Transfer from FD's CIF (Line 885)</i>	(51,226)	
846		<i>JE Transfer from Accumulated Interest (line 900)</i>	(9,917)	
847		EOY Balance - GF - For GF Buildings, Facilities and Land	220,950	This latest version of the budget reduces the deficit here but at a level below that approved in the FY2013R0 budget
848				
849				
850	49-380-133	Transfer from GF to CIP for Equipment	-	Clear this deficit with Accumulated CIP Interest
851	49-415-740	Capital Outlay - GF - Other Equipment	-	
852		EOY Balance- GF - Equipment	0	
853				
854	49-380-134	Transfer from GF to CIP for Parks	-	
855	49-415-744	Cap Outlay-Parks	-	
856		JE Transfer from Parks to Building's CIF	13,000	Move from here to cover CIP Building
857		EOY Balance-GF-Parks	-	
858				
859	49-380-135	Transfer from GF to CIP for Misc Capital (non NPPD Vehicles)	-	
860	49-415-745	Cap Outlay- non NPPD Vehicles	-	
861		JE Transfer from CIF for Misc. (Non NPPD vehicles) to Buildings	54,252	Move from here to cover CIP Building
862		EOY Balance-GF-Misc Capital (Non-NPPD Vehicles)	-	
863				
864	49-380-136	Transfer from GF to CIP for NPPD vehicles	(50,000)	
865		JE Transfer from CIF for NPPD vehicles to Buildings' CIF	75,632	Move from here to cover CIP Building
866	49-415-746	Cap Outlay-NPPD vehicles	61,378	
867		EOY Balance-GF-NPPD vehicles	0	
868				
869	49-380-137	Transfer from GF to CIP for AC vehicles	(2,000)	
870	49-415-747	Cap Outlay-Animal Control Vehicles	-	
871		JE Transfer from Animal Control CIF to Buildings' CIF	22,000	Move from here to cover CIP Building
872		EOY Balance-GF-AC vehicles	-	
873				

	A	B	E	K
1		Account Description	Approved FY2013R1	Comments
874	49-380-138	Transfer from GF to CIF for Street Replacement		
875				
876				
877	49-415-748	Cap Outlay-Street replacement	109,937	
878		<i>(Use Actual Bid) 2600 N 200 to 400 E Grind and Thick Overlay</i>	109,937	<i>Actual bid is lower than budgeted amount.</i>
879		<i>2700 N 1300 to 1600 E Grind and Thick Overlay</i>	<i>cut 82080</i>	<i>Hold off for another year</i>
880		<i>1255 E and 2100 N Subdivision</i>	<i>cut 162,920</i>	<i>Hold off for another year</i>
881		<i>Johnson's Park Subdivision - Grind and Thick Overlay</i>		
882		JE Transfer from Streets to Building's CIP	257,063	Move from here to cover CIP Building
883		EOY Balance-GF-Street replacement	(0)	
884				
885	49-380-139	Transfer from GF to CIF for Library Facilities	-	
886	49-380-211	Transfer from Library Fund for Library Facilities		
887	49-415-749	Cap Outlay-Library Facilities	-	
888		EOY Balance-GF-Library facilities	-	
889				
890	49-380-140	Transfer from GF to CIF for Fire Dept.	(60,000)	
891	49-415-750	Cap Outlay - Fire Dept	40,000	
892		<i>Exhaust System</i>	<i>cut 40,000</i>	<i>Hold off for a year. Station exhaust system \$40,000 (approx)</i>
893		<i>Fire Chief Truck</i>	<i>40,000</i>	<i>Replace Fire Chief Truck</i>
894		JE Transfer from Fire Dept's CIP to Building's CIP	51,226	Move from here to cover CIP Building
895		EOY Balance-GF-Fire Department	31,216	
896				
897	49-380-200	Transfer from GF to CIF for 200E Constr.		
898	49-380-201	Transfer from Water Imp Fee to CIF for 200E		
899	49-380-202	Transfer from Sewer Imp Fee to CIF for 200E		
900	49-380-700	Funds from County for 200 E Road Constr. & ROW Acquisition		
901	49-415-704	Cap Outlay-200E Prof & Tech		
902	49-415-700	Cap Outlay-200E Road Constr.		
903	49-415-701	Cap Outlay-200E Water Mains		
904	49-415-702	Cap Outlay-200E Sewer Mains		
905	49-415-703	Cap Outlay-200E ROW Purchase		
906		EOY Balance- 200 East Project	(465,140)	
907				
908	49-360-100	TOTAL INTEREST EARNED on CIP (not broken out)	(3,000)	
909		JE Transfer to Buildings' CIP	9,917	Move from here to cover CIP Building
910		EOY Balance - Total Accumulated Interest	(25,688)	
911				
912		<b>SUMMARY</b>		
913	49-220-310	<i>Misc: Cache County 200 E Funds (Holding Account)</i>	<i>(146,286)</i>	
914		<i>Total of CIP Fund Balances from Previous Year</i>	<i>(959,976)</i>	
915	49-232-930	<i>Notes Payable (WTR CIP Loan)</i>	<i>-</i>	<i>Assume water fund transfer not made for now.</i>
916		<i>Interest Earned on CIP</i>	<i>(3,000)</i>	
917		<i>Total Transferred into CIP from General Fund</i>	<i>(312,000)</i>	
918		<i>Total Transferred into CIP from Other Funds</i>	<i>-</i>	
919		<i>Total Capital Outlay from CIP</i>	<i>1,036,315</i>	
920		<i>Total of CIP Fund Balances at End of Budget Year</i>	<i>(238,661)</i>	
921		<i>Calculated Fund Balance (Should match number above)</i>	<i>(238,661)</i>	
922		<i>error check within this spreadsheet.</i>	<i>-</i>	
923		<i>Change compared to Previous Year</i>	<i>721,315</i>	<i>Audit Report</i>
924		<i>Percent Change</i>	<i>-88%</i>	<i>error check against audit figures</i>
925				



	A	B	E	K
1		Account Description	Approved FY2013R1	Comments
926				
927		WATER UTILITY FUND		
928		OPERATING REVENUES		
929	51-370-110	CHARGES FOR SERVICES (Metered Water Sales)	(962,574)	
930	51-370-190	OTHER (Misc. Receipts)	(3,000)	
931	51-370-250	IMPACT FEES COLLECTED (New Services)	(80,000)	
932		Total Operating Revenues	(1,045,574)	
933		OPERATING EXPENSES		
934	51-511-110	WAGES - WATER	173,693	
935	51-511-130	EMPLOYEE BENEFITS - WATER	100,310	
936		Other Misc. Salary Adjustments	980	Water Dept's Portion of the \$10K Mayor's discretionary wage adjustments
937		Total Wages and Benefits	274,982	
938	51-511-280	UTILITIES (Mostly Electric Power for Pumping)	90,000	
939	51-511-317	PROFESSIONAL FEES (Water Samples, Insp, Etc.)	16,000	
940	51-511-318	PROF & TECH SERVICES	60,000	
941		Design for install well #4 in King Park	10,000	
942		Design of the replacement of water lines throughout Montage Subd. 900 to 1000 E 1900 to 2100 N.	40,000	
943		Design additional reservoir east bench	20,000 unfunded	
944		Water modeling - water master plan	10,000	
945		Repairs and Maintenance		
946	51-511-250	SUPPLIES AND FUEL	21,000	
947	51-511-481	PURIFICATION	20,000	
948	51-511-482	TRANSMISSION AND DISTRIBUTION	99,653	
949		Available for Misc. Trans and Dist work	50,000	
950		Green Canyon 1 RTU upgrade	19,404	
951		Green Canyon 3 RTU upgrade	25,251	
952		1/2 cost of HD Supply start up fee for above	4,998	
953				

	A	B	E	K
1		Account Description	Approved FY2013R1	Comments
954	51-511-485	WATER METERS	60,000	
955		<i>Total Repairs and Maintenance</i>	200,653	
956		Other		
957	51-511-950	ADMIN EXPENSES CHARGED FROM GENERAL FUND - WATER	97,458	
958	51-511-230	TRAVEL AND TRAINING - Water	4,200	
959	51-511-290	TELEPHONE (includes data lines)	4,000	
960	51-511-521	COLLECTION COSTS (BAD DEBTS)	1,000	
961	51-511-610	OTHER OPERATING EXPENSE	3,000	
962		<i>Total Other</i>	109,658	
963	51-511-912	FACILITIES ALLOCATION (16.2%)	48,179	
964	51-515-532	DEPRECIATION	250,000	
965	51-515-531	UNAMORTIZED DISCOUNT ON BONDS SOLD	7,200	
966		<i>Total Depreciation Expense</i>	257,200	
967		<i>Total Operating Expenses</i>	1,056,673	
968		Net Operating Revenue Less Expenses (Net Operating Gain) Loss	11,099	
969				<i>Audit Report</i>
970				<i>Difference</i>
971		NON-OPERATING EXPENSES AND (REVENUE)		
972	51-360-100	INTEREST INCOME	(6,000)	
973	51-360-137	INTEREST EARNED - IMPACT FEES	(3,000)	
974		<i>Total Interest Income</i>	(9,000)	
975	51-360-400	SALE OF FIXED ASSETS		
976		Miscellaneous		
977	51-515-610	MISCELLANEOUS EXPENSES, DUES	12,500	
978	51-380-210	TRANSFER FROM GF or CIP REPAY CIP LOAN	-	
979	51-515-830	CHARGE ON BONDS (PAYING AGENT FEES)	2,500	
980		<i>Total Miscellaneous</i>	15,000	
981	51-515-820	INTEREST EXPENSE ON BONDS	34,500	
982	51-380-700	CAPITAL CONTRIBUTIONS - DEVELOPERS		
983		<i>Total Non-Operating Expenses (Revenue)</i>	40,500	
984				<i>Audit Report</i>
985				<i>Difference</i>
986		CHANGE IN NET ASSETS (Net Gain) Loss	51,599	
987				<i>Audit Report</i>
988				<i>Difference</i>

	A	B	E	K
1		Account Description	Approved FY2013R1	Comments
989		WATER FUND - SUMMARY INFORMATION		
990		CASH FLOW ANALYSIS		
991		CASH AND CASH EQUIVALENTS AT END OF PREVIOUS YEAR	(1,321,642)	
992		CASH FLOWS FROM OPERATING ACTIVITIES		
993		Net Operating Revenue Less Expenses - (Gain) or Loss	11,099	
994		Total Depreciation Expense (and Amortization)	(257,200)	
995		Net (decrease) increase in receivables and payables (from audit report)		
996		Net decrease (increase) in accruals (from audit report)		
997		Other Misc. Expense (Revenue)	15,000	
998		Net Cash (provided) used by operating activities	(231,101)	
999		Change compared to Previous Year	325,922	Audit Report
1000				Difference
1001		CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
1002	51-515-820	Interest Paid on Long-Term Debt	36,900	
1003		Payments on Principal on Long-Term Debt	155,000	
1004		Procedes from Loans - Bonds		
1005		Purchase of Capital Assets, Capital Projects	387,300	
1006	51-160-510	Replace water mains in Montage subdivision	121,000	
1007	51-160-510	Replace water mains in Johnson Park subdivision	106,300	
1008	51-160-510	Replace water mains on 1000 E 1800 to 1700 N (1300 feet)	60,000	
1009	51-160-510	Back-up power generator for well at Jack's Tire	100,000	
1010				
1011				
1012		Capital Contributions by Developers (From audit report)		
1013		Net Cash used by Capital and Related Financing Activities	579,200	
1014		Change compared to Previous Year	376,300	Audit Report
1015				Difference
1016		CASH FLOWS FROM INVESTING ACTIVITIES		
1017	51-360-100	INTEREST INCOME	(6,000)	
1018	51-360-137	INTEREST EARNED - IMPACT FEES	(3,000)	
1019		Net Cash (provided) used by investing activities	(9,000)	
1020				
1021		CASH AND CASH EQUIVALENTS AT END OF FISCAL YEAR	(982,543)	
1022		Change compared to Previous Year	339,099	Audit Report
1023		Percent Change	-26%	Difference
1024				

1	A	B	E	K
		Account Description	Approved FY2013R1	Comments
1025		WATER IMPACT FEES SUMMARY (RESTRICTED FUNDS)		
1026		Reserved - Water Impact Fee (Restricted balance beginning of year)	(551,377)	
1027	51-370-250	IMPACT FEES COLLECTED (New Services)	(60,000)	
1028	51-360-137	INTEREST EARNED - IMPACT FEES	(9,000)	
1029		360%	116,600	
1030		Water's 45% of \$50K for work to have Impact Fees Re-done	22,500	
1031		Install new 10" water line along 200 E - 2200 to 2500 N	89,100	
1032		New high flow meters	5,000	
1033				
1034				
1035				
1036		Reserved - Water Impact Fee (Restricted balance end of year)	(517,777)	
1037		Change compared to Previous Year	33,600	<i>Audit Report</i>
1038		Percent Change	-6%	<i>Difference</i>
1039				
1040		NET FUNDS AVAILABLE FOR WATER DEPT. IMPROVEMENTS		
1041		CASH AND CASH EQUIVALENTS AT END OF FISCALYEAR	(982,543)	
1042				
1043		Reserved - Water Impact Fee (Restricted funds end of year)	(517,777)	
1044		FUNDS (AVAILABLE) SHORT FOR NON-IMPACT FEE WATER DEPT. IMPROVEMENTS	(464,765)	
1045				
1046				

	A	B	E	K
1		Account Description	Approved FY2013R1	Comments
1047				
1048				
1049		SEWER UTILITY FUND		
1050		OPERATING REVENUES		
1051	52-370-310	CHARGES FOR SERVICES (Service Fees)	(1,108,361)	
1052	52-370-450	IMPACT FEES COLLECTED (New Services)	(40,000)	
1053		Total Operating Revenues	(1,148,361)	
1054		OPERATING EXPENSES		
1055	52-521-110	WAGES - SEWER	60,733	
1058	52-521-130	EMPLOYEE BENEFITS - SEWER	39,176	
1057		Other Misc. Salary Adjustments	370	Sewer Dept's Portion of the \$10K Mayor's discretionary wage adjustments
1058		Total Wages and Benefits	100,279	
1059	52-521-910	DISPOSAL AND TREATMENT (Paid to Logan City for Treatment)	850,000	
1060	52-521-280	UTILITIES	-	
1061	52-521-290	TELEPHONE	-	
1062	52-525-310	PROFESSIONAL FEES & SERVICES - SEWER	1,000	
1063	52-525-318	PROF & TECH SERVICES - Eng Tech/GIS - Sewer	-	
1064		Repairs and Maintenance		
1065	52-521-250	SUPPLIES, UTILITIES, GAS	16,000	
1066	52-521-482	TRANSMISSION AND COLLECTION - SEWER FUND	39,455	
1067		Lift Station 2 RTU panel	14,457	
1068		1/2 cost of HD Supply startup fee	4,998	
1069		Manhole sealing	10,000	
1070		Sewer flow meter	5,000	
1071		Other misc.	5,000	
1072	52-521-911	FUEL ALLOCATION	-	
1073		Total Repairs and Maintenance	55,455	
1074		Other		
1075	52-521-230	TRAVEL & TRAINING - (not counted here for audit in 2009 - see below	2,400	
1076	52-521-950	ADMIN EXPENSES CHARGED FROM GENERAL FUND - SEWER	50,988	
1077	52-521-610	OTHER OPERATING EXPENSE	2,000	
1078	52-525-610	MISCELLANEOUS EXPENSES (here from 2011 on)	1,000	
1079		Total Other	56,388	
1080	52-521-912	FACILITIES ALLOCATION (6.7%)	21,018	
1081	52-525-532	DEPRECIATION EXPENSE	120,000	
1082	52-525-531	AMORTIZATION	-	
1083		Total Depreciation Expense	120,000	
1084		Total Operating Expenses	1,204,135	
1085			1,084,135	Audit Report
1086				Difference
1087		Net Operating Revenue Less Expenses (Net Operating Gain) Loss	55,774	
1088				Audit Report
1089				Difference

	A	B	E	K
1		Account Description	Approved FY2013R1	Comments
1090		NON-OPERATING EXPENSES (REVENUE)		
1091	52-360-100	INTEREST EARNED	(750)	
1092	52-360-137	INTEREST EARNED - IMPACT FEES	(500)	
1093	52-360-400	SALE OF FIXED ASSETS		
1094	52-521-230	TRAVEL & TRAINING		
1095	52-525-610	MISCELLANEOUS EXPENSES (here prior to 2011)		
1096	52-525-820	INTEREST EXPENSE ON BONDS	42,500	
1097	52-310-130	PROPERTY TAX - SEWER FUND	(32,911)	
1098	52-380-131	TRANSFER FROM G.F. - HEAVY EQUIP. USE	cut 7000	
1099	52-380-151	TRANSFER FROM STORMWATER. - HEAVY EQUIP. USE	(4,000)	
1100		Capital Contributions by Developers		
1101		Total Non-Operating Expenses (Revenue)	4,339	
1102				Audit Report
1103				Difference
1104		CHANGE IN NET ASSETS (Net Gain) Loss	60,113	
1105				Audit Report
1106				Difference
1107		SEWER FUND - SUMMARY INFORMATION		
1108		CASH FLOW ANALYSIS		
1109		CASH AND CASH EQUIVALENTS AT END OF PREVIOUS YEAR	(277,049)	
1110		CASH FLOWS FROM OPERATING ACTIVITIES		
1111		Net Operating Revenue Less Expenses - Gain or (Loss)	55,774	
1112		Total Depreciation Expense (and Amortization)	(120,000)	
1113		Net (decrease) increase in receivables and payables (get from audit report)		
1114		Net decrease (increase) in accruals (get from audit report)		
1115		Other Misc. Expense (Revenue)		
1116		Net Cash (provided) used by operating activities	(64,226)	
1117		Change compared to Previous Year	20,626	Audit Report
1118				Difference
1119		CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
1120	52-310-130	PROPERTY TAX - SEWER FUND	(32,911)	
1121	52-525-820	Interest Paid on Long-Term Debt	42,500	
1122		Payments on Principal on Long-Term Debt	53,681	
1123		Procedes from Loans - Bonds		
1124		Purchase of Capital Assets, Capital Projects	-	
1125	52-160-310			
1126	52-160-310			
1127	52-160-310			
1128		Capital Contributions by Developers		
1129		Net Cash used by Capital and Related Financing Activities	63,270	
1130		Change compared to Previous Year	(1,250)	Audit Report
1131				Difference
1132		CASH FLOWS FROM INVESTING ACTIVITIES		
1133				
1134	52-360-100	INTEREST EARNED	(750)	
1135	52-360-137	INTEREST EARNED - IMPACT FEES	(500)	
1136		Net Cash (provided) used by investing activities	(1,250)	
1137				Audit Report
1138				Difference
1139		CASH AND CASH EQUIVALENTS AT END OF FISCAL YEAR	(279,255)	
1140		Change compared to Previous Year	(2,206)	Audit Report
1141		Percent Change	1%	Difference

	A	B	E	K
1		Account Description	Approved FY2013R1	Comments
1142				
1143		SEWER IMPACT FEES SUMMARY (RESTRICTED FUNDS)		
1144		Reserved - Sewer Impact Fee (Restricted balance beginning of year)	(143,638)	
1145	52-370-450	IMPACT FEES COLLECTED (New Services)	(40,000)	
1146	52-360-137	INTEREST EARNED - IMPACT FEES	(500)	
1147		SEWER SYSTEM CAPITAL IMPROVEMENTS (USING IMPACT FEES)	117,500	
1148		<i>Sewer's 15% of \$50K for work to have Impact Fees Re-done</i>	7,500	
1149		<i>Install new sewer main along 200 E. 2200 to 2500 N.</i>	110,000	
1150		<i>Design Upgrade sewer main system to the west to Logan City Sewer</i>	20,000	
1151		Reserved - Sewer Impact Fees (Restricted balance end of year)	(66,638)	
1152		<i>Change compared to Previous Year</i>	77,000	<i>Audit Report</i>
1153		<i>Percent Change</i>	-54%	<i>Difference</i>
1154				
1155		NET FUNDS AVAILABLE FOR SEWER DEPT. IMPROVEMENTS		
1156		CASH AND CASH EQUIVALENTS AT END OF FISCAL YEAR	(279,255)	
1157		<i>Reserved - Sewer Impact Fee (Restricted funds end of year)</i>	(66,638)	
1158		NET FUNDS AVAILABLE FOR NON-IMPACT FEE SEWER DEPT. IMPROVEMENTS	(212,616)	
1159				
1160	52-370-310	Revenue from Service Fees and Interest	(1,142,022)	
1161		Total Costs excluding Disposal Fees	328,946	
1162		Funds left to cover disposal costs	(813,076)	
1163	52-521-910	Paid to Logan for Disposal and Treatment	850,000	
1164		<i>Shortfall (Revenue leftover)</i>	36,924	
1165				
1166				

	A	B	E	K
1		Account Description	Approved FY2013R1	Comments
1167		STORMWATER UTILITY FUND		
1168		<b>OPERATING REVENUES</b>		
1169	55-370-310	CHARGES FOR SERVICES (Stormwater Fees)	(179,104)	
1170	55-370-450	OTHER STORMWATER OPERATING REVENUE		
1171		Total Operating Revenues	(179,104)	
1172		<b>OPERATING EXPENSES</b>		
1173	55-551-110	WAGES - STORMWATER (10% STREETS & 5% SEWER)	29,236	
1174	55-551-130	EMPLOYEE BENEFITS - STORMWATER (10% STREETS)	16,275	
1175		<i>Wages and Benefits together</i>	45,511	
1176	55-551-310	PROFESSIONAL AND TECHNICAL SERVICES - STORMWATER	1,800	
1177	55-551-318	STORM WATER FEE TO STATE	800	
1178		Total Professional & Fees	2,600	
1179	55-551-250	SUPPLIES, UTILITIES	2,700	
1180	55-551-290	TELEPHONE	-	
1181	55-551-481	CANAL REBUILD PROJECT (CITY'S STORMWATER PORTION)		
1182	55-551-482	MAINTENANCE/REPAIR/IMPROVEMENTS TO STORMWATER SYS.	27,500	
1183		<i>Improvements to 2700 N drainage</i>	8,000	
1184		<i>Extend asphalt at Public Works Sheds</i>	5,000	
1185		<i>Storm inlets and other work on corner 3100 N 1600 E</i>	10,000	
1186		<i>RF-do landscaping around various injection wells</i>	500	
1187		<i>Bore and install line 400 E 2780 N</i>	4,000	
1188		<i>Install vehicle wash areas at Park Sheds</i>	20,000 unfunded	
1189		<i>Install evaporative pond</i>	10,000 unfunded	
1190	55-551-483	STORM WATER REPAIR - GENERAL	2,000	
1191	55-551-490	MAINT. ASSIT. - BENSON IRRIGATION CO.	2,500	
1192	55-551-491	MAINT. ASSIT. - LOGAN NORTH FIELDS IRR. CO.	2,000	
1193	55-551-492	MAINT. ASSIT. - LOGAN NW FIELD IRR. CO.	2,000	
1194	55-551-493	MAINT. ASSIT. - LOGAN HYDE PARK IRR. CO.	500	
1195	55-551-494	MAINT. ASSIT. - LOGAN & NORTHERN IRR. CO.	1,600	
1196	55-551-495	MAINT. ASSIT. - LOGAN, HYDE PARK, SMITHFIELD IRR. CO.	2,000	
1197		Total Repairs and Maintenance	42,800	
1198	55-551-950	ADMIN EXPENSES CHARGED FROM G. F. - STORMWATER	3,420	
1199	55-551-754	LEASE PAYMENTS FOR SWEEPER (auditor counted this here in 200	35,644	
1200	55-551-230	TRAVEL & TRAINING - Stormwater Related	1,800	
1201		Total Other	40,863	
1202	55-551-912	FACILITES ALLOCATION - STORMWATER (2%)	6,005	
1203	55-555-532	DEPRECIATION EXPENSE	16,500	
1204				
1205		Total Operating Expenses	154,279	
1206				Audit Report
1207				Difference
1208		Net Operating Revenue Less Expenses (Net Operating Gain) Loss	(24,825)	
1209				Audit Report
1210				Difference
1211		<b>NON-OPERATING EXPENSES (REVENUE)</b>		
1212	55-360-100	INTEREST (EARNED) PAID	(100)	
1213	55-551-754	INTEREST EXPENSE on SWEEPER		
1214	55-555-610	OTHER OPERATING EXPENSE		
1215	55-551-311	REIMBURSE TO SEWER. - HEAVY EQUIP USE	4,000	
1216		Total Non-Operating Expenses (Revenue)	3,900	
1217				Audit Report
1218				Difference
1219		CHANGE IN NET ASSETS (Net Gain) Loss	(20,925)	
1220				Audit Report
1221				Difference



	A	B	E	K
1		Account Description	Approved FY2013R1	Comments
1222				
1223		STORMWATER UTILITY FUND - SUMMARY INFORMATION		
1224		CASH FLOW ANALYSIS		
1225		CASH AND CASH EQUIVALENTS AT END OF PREVIOUS YEAR	(304,112)	
1226		CASH FLOWS FROM OPERATING ACTIVITIES		
1227		Net Operating Revenue Less Expenses - (Gain) or Loss	(24,825)	
1228		Total Depreciation Expense (and Amortization)	(16,500)	
1229		Net decrease (increase) in receivables and payables (from audit report)		
1230		Net decrease (increase) in accruals (from audit report)		
1231		Transfers - Expense (Revenue)	4,000	
1232		Net Cash (provided) used by operating activities	(41,325)	
1233		Change compared to Previous Year	19,398	Audit Report
1234				Difference
1235		CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
1236				
1237	55-551-754	LEASE PAYMENTS FOR SWEEPER	35,644	Combine Principal and Interest on Sweeper Lease
1238	55-160-310	Capital Stormwater System Improvements	96,750	Initial upfront payment on the upper/middle canal repair project. Starting next year the annual payment will be about \$24,920 for 22 to 25 years.
1239		Net Cash used by Capital and Financing Activities	132,394	
1240		INTEREST PAID (EARNED)	(100)	
1241		Net Cash (Provided) used by Investing Activities	(100)	
1242		Change compared to Previous Year	-	Audit Report
1243				Difference
1244		Net Cash provided (used) by Operating activities	(41,325)	
1245		Change compared to Previous Year	19,398	Audit Report
1246				Difference
1247		CASH AND CASH EQUIVALENTS AT END OF FISCALYEAR	(213,143)	
1248		Change compared to Previous Year	90,969	Audit Report
1249		Percent Change	-30%	Difference
1250				
1251		ALL FUND SUMMARY		
1252		Total Revenue of All Funds	(7,664,495)	
1253		Total Expenditures in all funds (excluding transfers)	8,922,319	
1254		Capital Improvements	1,423,615	
1255		Total Wages and Benefits Expenses (does not include HP's share of NPPD)	2,927,828	
1256		Personnel expenses as a percent of Total Expenditures in all funds	33%	
1257		Personnel expenses as a percent of Total Revenue in all funds	38%	
1258				
1259		Check on Balancing of Administrative Allocation		
1260		ADMINISTRATIVE ALLOC-EXEC	(36,724)	
1261		ADMINISTRATIVE ALLOC-ADMIN	(134,888)	
1262		ADMINISTRATIVE ALLOC-NON-DEP	(11,401)	
1263		Total	(183,013)	
1264		ADMIN EXPENSES CHARGED FROM GENERAL FUND - NPPD	19,696	
1265		ADMIN EXPENSES CHARGED FROM GENERAL FUND - LIBRARY	11,493	
1266		ADMIN EXPENSES CHARGED FROM GENERAL FUND - WATER	97,458	
1267		ADMIN EXPENSES CHARGED FROM GENERAL FUND - SEWER	50,988	
1268		ADMIN EXPENSES CHARGED FROM G. F. - STORMWATER	3,420	
1269		Total	183,055	
1270		Error Check	42	