

RESOLUTION 13-08

**A RESOLUTION ADOPTING THE OFFICIAL
2014 FISCAL YEAR BUDGET, ENDING JUNE 30, 2014,
FOR THE CITY OF NORTH LOGAN, UTAH**

WHEREAS, Section 10-6-118 of Utah Code un-annotated 2009, requires the adoption of a city budget on or before the 22nd of June each year, and

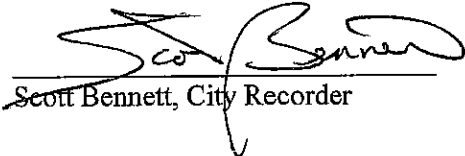
WHEREAS a public hearing, as required by law, was held June 12th, 2013 by the City Council to receive public input on the budget.

NOW THEREFORE be it resolved by the City Council of the City of North Logan, Utah to adopt the attached spreadsheets as the official municipal budget for fiscal year 2014. Budget revenues include \$4,878,642 in the General Fund, and \$648,051 in the Library Fund. Also included are the operating budget revenues in the Sewer Utility Fund of \$1,170,529 and, the Water Utility Fund of \$1,088,502 the Stormwater Utility Fund of \$180,227. The budget also includes the Capital Improvement Fund as shown in the attached spreadsheets. The budget for the city for the fiscal year ending June 30, 2014 anticipates no increase in the General Purpose Property Tax rate.

PASSED AND APPROVED by the City Council of North Logan, Utah, the 19th day of June, 2013.

NORTH LOGAN CITY

ATTEST:



Scott Bennett, City Recorder

By 

Nancy Potter, Mayor Pro-Tem

	Account Description	Approved	FY2014R0	6/19/13
	Revenue			
	TAXES			
10-310-100	GENERAL PROPERTY TAXES - CURRENT		(998,040)	
10-310-130	TRANSFER TO SEWER FUND (TAX TO COVER BOND)		32,911	
10-310-131	TRANSFER TO LIBRARY SRF FOR DED. LIBRARY TAX		437,086	
	<i>Net G.F. General property taxes - Current</i>			(528,043)
10-310-200	PRIOR YEARS' TAXES - DELINQUENT (Only the Portion that stays in the G.F.)		(37,521)	
	<i>Net G.F. General property taxes - Delinquent</i>			(37,521)
10-310-300	GENERAL SALES AND OTHER USE TAXES		(1,742,500)	
10-310-350	ENERGY SALES AND USE TAX (the Portion that stays in G.F.)		(185,539)	
10-310-351	ENERGY SALES AND USE TAX TO CEMETERY		(85,086)	
10-310-500	TRANSIENT ROOM TAX		(16,000)	
	<i>Sum General Sales and Use Taxes</i>			(2,030,125)
10-310-400	FRANCHISE TAXES		(20,561)	
10-310-410	TELECOMMUNICATION LICENSE TAX (MTLT)		-	
10-310-700	PERSONAL PROPERTY UNIFORM FEE (FEE in LIEU)		(86,196)	
	Misc. Other Taxes			(108,757)
	TOTAL TAXES			(2,704,448)
	LICENSES AND PERMITS			
10-320-140	BUSINESS & ALCOHOL LICENSES		(40,000)	
10-320-210	BUILDINGS, STRUCTURES AND EQUIPMENT PERMITS		(210,000)	
10-320-250	ANIMAL LICENSES		(3,500)	
	TOTAL LICENSES AND PERMITS			(253,500)
	INTERGOVERNMENTAL REVENUE			
10-330-410	QGC PLANNING GRANT (TDR STUDY)		-	
10-330-415	PARKS GRANT		-	
10-330-580	STATE LIQUOR FUNDS		(7,500)	
10-330-590	NORTH PARK EQUESTRIAN FUND REVENUE		-	
10-330-805	RAPZ TAX - Population Based (UNSPECIFIED USE)		(12,000)	
10-330-806	RAPZ TAX - FOR SPECIFIC PROJECT		(70,000)	
10-330-402	TRANSFER FROM RDA FOR ADMINISTRATION EXPENSES		(1,600)	
	<i>State and Other Government Funds</i>			(91,100)
10-330-115	STATE POLICE GRANT		(5,000)	
10-330-120	OTHER POLICE GRANTS		-	
10-330-130	FIRE HOMELAND SECURITY GRANT		-	
10-330-140	FUNDS FROM FEMA FOR TRAINING		-	
10-330-418	STATE FIRE GRANTS - EMS		(4,000)	
10-330-416	STATE FIRE GRANTS - CAPITAL		-	
10-330-417	STATE FIRE GRANT - RADIOS		-	
10-330-419	COURT GRANT (New account for FY2007)		-	
10-330-431	POLICE SEAT BELT REIMBURSEMENT		(1,000)	
10-330-801	COUNTY EMS GRANT (Ambulance/Extrication payment from SIMS)		(6,000)	
10-330-717	FIRE TRAINING GRANT FROM CACHE COUNTY		-	
10-330-716	COUNTY ALLOCATION TO FIRE DEPT (For Response in Unincorporated Areas)		(7,134)	
10-330-802	REIMBURSEMENTS TO NLC FOR FIRE EQUIPMENT USAGE		-	
	Public Safety Grants			(23,134)
10-330-560	CLASS "C" ROAD FUND ALLOTMENT		(310,000)	
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>			(310,000)
	TOTAL INTERGOVERNMENTAL			(424,234)

	Account Description	Approved	FY2014RD	6/19/13
	CHARGES FOR SERVICES			
10-340-130	ZONING AND SUBDIVISION FEES		(5,000)	
10-340-140	PLAN CHECKING FEES		(65,000)	
10-340-160	UTILITY ENCROACHMENT PERMITS		(1,000)	
10-340-783	ROAD IMPACT FEES COLLECTED		(60,000)	
10-340-784	PARK IMPACT FEES COLLECTED		(50,000)	
10-340-310	STREET, SIDEWALK & CURB REPAIR		-	
	<i>Total Zoning and Subdivision Fees</i>			(181,000)
10-340-150	SALE OF MAPS & PUBLICATIONS		(200)	
	<i>Total Misc. Sales</i>			(200)
10-340-200	POLICE SERVICES FEE - HYDE PARK (NPPD & TCAC)		(258,256)	
10-340-202	TCAC SERVICES FEE - SMITHFIELD		-	
10-340-250	CENTRAL DISPATCH FUND		(74,825)	
10-340-792	WILDLAND FIRE REVENUE		(53,522)	
10-340-901	MISC REVENUE FROM NPPD OPR. (Fingerprint, Backgrnd Checks, etc.)		(1,500)	
	<i>Total Public Safety</i>			(388,103)
10-340-430	REFUSE COLLECTION CHARGES		(733,439)	
	<i>Total Refuse Charges</i>			(733,439)
10-340-700	PARK & RECREATION FEES		(3,500)	
10-340-781	LITTLE LEAGUE FEES		(7,600)	
10-340-782	JUNIOR JAZZ FEES		(5,000)	
10-340-785	GENERAL SPORTS FEES		(5,000)	
	<i>Total Parks and public property</i>			(21,100)
10-340-810	SALE OF CEMETERY PLOTS AND OTHER CEMETERY FEES		(4,000)	
	<i>Total Cemetery Revenue</i>			(4,000)
	TOTAL CHARGES FOR SERVICES			(1,327,842)
	FINES AND FORFEITURES			
10-350-110	COURT FINES		(135,000)	
10-350-120	PARKING TICKETS		(1,500)	
10-350-125	NORTH PARK SB72 FINES		(500)	
10-350-130	ANIMAL CONTROL FINES		(2,000)	
	TOTAL FINES AND FORFEITURES			(139,000)

	Account Description	Approved	FY2014R0	6/19/13
	MISCELLANEOUS REVENUE		-	
10-360-100	INTEREST EARNINGS - misc rev.		(1,000)	
10-360-131	INTEREST EARNED - EQUESTRIAN PARK		(260)	
10-360-132	INTEREST EARNED - LITTLE LEAGUE FUND		(15)	
10-360-133	INTEREST EARNED ON ROAD IMPACT FEES		(1,000)	
10-360-134	INTEREST EARNED ON PARK IMPACT FEES		(1,600)	
10-360-135	INTEREST EARNED ON LIQUOR FUNDS		(920)	
10-360-137	INTEREST EARNED ON RAPZ TAX FOR SPECIFIC PROJECT		(625)	
10-360-138	INTEREST EARNED ON JUNIOR JAZZ FUND		(100)	
10-360-140	INTEREST EARNED ON GENERAL SPORTS FUND		-	
10-360-139	INTEREST EARNED ON CEMETERY FUND		(100)	
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		-	
10-360-151	INTEREST EARNED ON SHOP WITH A COP		-	
10-360-152	INTEREST EARNED ON WILDLAND FIRES		-	
	Total Interest Earnings			(5,620)
10-360-200	RENTAL INCOME		(2,000)	
10-360-900	SUNDRY REVENUES		(9,000)	
10-360-901	SHOP WITH A COP		(8,000)	
	Total Rents & Miscellaneous			(19,000)
10-360-400	SALE OF FIXED ASSETS		(5,000)	
10-360-433	SALE OF REAL ESTATE - FUNDS RESTRICT to ROAD IMPACT FEES		-	
10-360-434	SALE OF REAL ESTATE - FUNDS RESTRICT to PARK IMPACT FEES		-	
	Sale of materials and supplies and other			(5,000)
	TOTAL MISC. REVENUE			(29,620)
	CONTRIBUTIONS AND TRANSFERS			
	LOAN PROCEEDS		-	
	TRANS FROM CAP EXP. FOR CAP. PROJECTS		-	
	OTHER		-	
	Total Contributions and Transfers			-
	Total General Fund Revenue			(4,878,642)

	Account Description	Approved	FY2014RO	6/19/13
	Expenditures			
	GENERAL GOVERNMENT			
	City Council			
10-411-110	WAGES - CITY COUNCIL (includes expense allowance for 5 CC)		35,256	
10-411-130	EMPLOYEE BENEFITS - CITY COUNCIL		3,844	
10-411-220	PUBLIC NOTICES - CITY COUNCIL		3,000	
10-411-230	TRAVEL AND TRAINING - CITY COUNCIL		6,000	
10-411-312	PROFESSIONAL AND TECHNICAL SERVICES - CITY COUNCIL		20,000	
10-411-331	YOUTH CITY COUNCIL		1,000	
10-411-332	NEWSLETTER		4,300	
10-411-480	ELECTIONS		5,000	
10-411-610	MISCELLANEOUS INCIDENTAL EXPENSES		2,400	
	Total City Council			80,800
	City Justice Court			
10-412-110	WAGES -COURT		-	
10-412-130	EMPLOYEE BENEFITS - COURT		-	
10-412-240	OFFICE EXPENSES & TRAVEL - COURT		6,000	
10-412-312	PROFESSIONAL AND TECHNICAL SERVICES - COURT		25,000	
10-412-315	STATE TREAS-VICTIM REPARATION		45,000	
10-412-316	PAY TO H.P. - JUDGE'S, CLERK'S & BAILIFF'S WAGES and BENEFITS		89,425	
10-412-740	CAPITAL OUTLAY FOR FACILITIES & EQUIPMENT - COURT		2,000	
	Total City Justice Court			167,425
	Executive Staff			
10-413-110	WAGES - EXEC		93,657	
10-413-130	EMPLOYEE BENEFITS - EXEC		41,428	
10-413-210	DUES,SUPPLIES,TRAVEL- EXEC		3,000	
10-413-312	PROFESSIONAL AND TECHNICAL SERVICES - EXEC		800	
10-413-950	ADMINISTRATIVE ALLOC-EXEC		(37,959)	
	Total Executive Staff			100,926
	Administrative Agencies			
10-414-110	WAGES - PERMANENT EMPLOYEES - ADMIN		177,039	
10-414-130	EMPLOYEE BENEFITS - ADMIN		59,316	
10-414-230	TRAVEL AND DUES - ADMIN		3,600	
10-414-313	PROFESSIONAL AND TECHNICAL SERVICES - ADMIN		20,000	
10-414-510	INSURANCE (BONDS ON PERSONNEL ONLY)		5,800	
10-414-740	CAPITAL OUTLAY FOR EQUIPMENT - ADMIN		8,000	
10-414-950	ADMINISTRATIVE ALLOC-ADMIN		(132,832)	
	Total Administrative Agencies			140,923
	Non-Departmental (Administration)			
None	MISC WAGES AND BENEFITS FOR G.F. - No Specific Dept. Yet		-	
10-415-230	TRAVEL AND DUES - NON-DEPT		-	
10-415-240	OFFICE EXPENSE, SUPPLIES - NON-DEPT		6,000	
10-415-241	POSTAGE- NON-DEPT		17,000	
10-415-245	PRINTED FORMS - NON-DEPT		3,700	
10-415-250	EQUIPMENT-OPERATING SUPPLIES AND MAINT - NON-DEPT		2,000	
10-415-251	NON-DEPT. (CITY-WIDE) DUES and COMPUTER SUPPORT		8,000	
10-415-290	TELEPHONE - NON-DEPT		6,000	
10-415-315	COUNTY DISPATCH - NON-DEPT		61,000	
10-415-312	PROFESSIONAL AND TECHNICAL SERVICES - NON-DEPT		8,000	
10-415-319	SPECIAL PROJECT- KREBS SUBDIVISION		-	
10-415-610	MISCELLANEOUS SUPPLIES - NON-DEPT		2,000	
10-415-620	MISCELLANEOUS SERVICES - NON-DEPT		14,000	
10-415-710	LAND, ROW AND EASEMENT PURCHASES		-	
10-415-750	LEASE PAYMENTS (or Purchase) COPIER		10,000	
10-415-740	CAPITAL OUTLAY FOR EQUIPMENT - NON-DEPT		5,000	
10-415-912	FACILITIES ALLOCATION - NON-DEPT (11.0%)		40,511	
10-415-950	ADMINISTRATIVE ALLOC-NON-DEP		(12,647)	
	Total Non-Departmental			170,564

	Account Description	Approved	FY2014R0	6/19/13
	Planning Commission			
10-418-110	WAGES - PLAN. COMM.		7,465	
10-418-130	EMPLOYEE BENEFITS - PLANNING COMMISSION		775	
10-418-230	TRAVEL & NOTICES - P&Z		3,500	
10-418-311	PROF AND TECH SERVICES - P&Z		1,000	
	Total Planning Commission			12,740
	TOTAL GENERAL GOVERNMENT			673,378
	COMMUNITY DEVELOPMENT			
10-461-110	WAGES - COMMUNITY DEVELOPMENT		63,399	
10-461-130	EMPLOYEE BENEFITS - COMMUNITY DEVELOPMENT		35,725	
10-461-230	TRAVEL AND DUES - COMMUNITY DEVELOPMENT		3,000	
10-461-250	SUPPLIES, GAS AND PHONE - COMMUNITY DEVELOPMENT		3,500	
10-461-290	TELEPHONE		1,000	
10-461-311	PROF & TECH SERVICES (CONSULTING) - COMM DEV		9,700	
10-461-740	CAPITAL OUTLAY FOR EQUIPMENT - COMMUNITY DEVELOPMENT		-	
	TOTAL COMMUNITY DEVELOPMENT			116,324
	ECONOMIC DEVELOPMENT			
10-465-450	COMMUNITY PROMOTION & ADVERTISING		3,000	
10-465-236	TRAVEL AND TRAINING - ECON DEV		500	
10-465-270	ENTRY SIGN, ADVERTISING SIGN AND OTHER MAINTENANCE		-	
10-465-314	PROF & TECH SERVICES (CONSULTING) - ECON DEV - GENERAL		-	
10-465-315	PROF & TECH SERVICES (CONSULTING) - CITY CENTER		-	
	TOTAL ECONOMIC DEVELOPMENT			3,500
	FACILITIES DEPARTMENT			
10-416-110	WAGES - FACILITIES		66,868	
10-416-130	EMPLOYEE BENEFITS - FACILITIES		29,625	
10-416-250	SUPPLIES, DUES, TRAVEL, GAS - FACILITIES		8,500	
10-416-251	VEHICLE MAINTENANCE (ALL) - FACILITIES		23,000	
10-416-253	SAFETY		6,200	
10-416-270	BLDG & GROUNDS-SUPPLIES & MAIN - FACILITIES		30,000	
10-416-271	BLDG & GROUNDS REPAIR PROJECTS - FACILITIES		41,796	
10-416-280	UTILITIES (ALL) - FACILITIES		78,600	
10-416-290	TELEPHONE		1,560	
10-416-318	PROF & TECH - FACILITIES		5,000	
10-416-510	INSURANCE - FACILITIES		52,500	
10-416-252	EMERGENCY RESPONSE & DISASTER PREPAREDNESS		5,000	
10-416-740	CAPITAL OUTLAY FOR EQUIPMENT - FACILITIES		-	
10-416-950	ADMIN EXPENSES CHARGED FROM G. F. - FACILITIES		19,636	
10-416-912	FACILITIES ALLOCATION (also use 10-340-919)		(368,284)	
	TOTAL FACILITIES DEPARTMENT COSTS			-

	Account Description	Approved	FY2014R0	6/19/13
	POLICE DEPARTMENT			
10-421-110	WAGES - NPPD		451,340	
10-421-122	RESERVE WAGES - NPPD		15,054	
10-421-124	LIQUOR LAW ENFORCEMENT WAGES AND BENEFITS		6,000	
10-421-453	LIQUOR LAW ENFORCEMENT - SUPPLIES		1,600	
10-421-125	CROSSING GUARDS - NPPD		30,214	
10-421-130	EMPLOYEE BENEFITS - NPPD		318,308	
-	Other misc. wages and benefits adjustments		-	
10-421-210	BOOKS, SUBSCRIPTIONS AND MEMBERSHIPS		663	
10-421-230	TRAVEL, TRAINING, MEALS, FEES AND REGISTRATIONS		6,000	
10-421-250	EQUIPMENT-OPERATING SUPPLIES AND MAINT - NPPD		10,000	
10-421-252	FUEL FOR NPPD VEHICLES		36,000	
10-421-290	TELEPHONE - NPPD		15,225	
10-421-312	PROF AND TECH SERVICES - NPPD		18,180	
10-421-450	SPECIAL DEPARTMENT SUPPLIES - NPPD		9,832	
10-421-452	UNIFORM ALLOWANCE - NPPD		6,950	
10-421-456	WALMART GRANT SPENDING		-	
10-421-459	SHOP WITH A COP EXPENDITURES		8,000	
10-421-612	COMMUNITY SERVICES SUPPLIES - NPPD		3,000	
10-421-613	STATE GRANT (SPENDING)		-	
10-421-614	CCJJ BLOCK GRANT (SPENDING)		-	
10-421-615	OFFICER RECOGNITION PROGRAM		2,000	
10-421-617	FITNESS PROGRAM SUPPORT		2,640	
10-421-740	CAPITAL OUTLAYS FOR EQUIPMENT (NON VEHICLE)- NPPD		9,980	
10-421-742	CAPITAL OUTLAYS NPPD VEHICLES (Added vehicles - Not replacements)		-	
10-421-756	LEASE PAYMENTS - ALL POLICE CARS (Not Animal Control)		16,983	
10-421-270	NPPD BUILDING & MAINTENANCE (TEMPORARY LEASE)		15,000	
10-421-950	ADMIN EXPENSES CHARGED FROM GENERAL FUND - NPPD		19,601	
10-421-912	FACILITIES ALLOCATION - NPPD (8.9%)		32,777	
	Total Police Department			1,033,347
10-426-110	WAGES - Animal Control		25,002	
10-426-130	EMPLOYEE BENEFITS - Animal Control		18,414	
10-426-230	TRAVEL MEALS, FEES & REGISTRATIONS		400	
10-426-250	EQUIPMENT- OPERATING SUPPLIES AND MAINT (Includes Telephone)		3,716	
10-426-450	SPECIAL SUPPLIES		900	
10-426-451	ANIMAL CONTROL SERVICES AND SUPPLIES & UNIFORMS		350	
10-426-315	ANIMAL CONTROL BOARDING FEES		1,500	
10-426-740	CAPITAL OUTLAYS FOR EQUIPMENT (NON VEHICLE)		-	
10-426-756	ANIMAL CONTROL'S VEHICLE - LEASE		5,887	
10-426-912	FACILITIES ALLOCATION - Animal Control (0.2%)		646	
	Total Animal Control			56,815
	POLICE PLUS ANIMAL CONTROL			1,090,161

	Account Description	Approved	FY2014R0	6/19/13
	FIRE DEPARTMENT			
10-422-110	WAGES - FIRE		104,259	
10-422-120	VOLUNTEERS PAY- FIRE		60,000	
10-422-130	EMPLOYEE BENEFITS - FIRE		58,284	
	Wages and Benefits			222,543
10-422-230	TRAVEL FOR TRAINING - FIRE		6,600	
10-422-236	OUTSIDE TRAINING EXPENSES (ALSO INCLUDE USE OTHER FACILITIES)		14,000	
10-422-237	GRANT TRAINING EXPENSES		-	
10-422-457	SPECIAL DEPT SUPPLIES FOR DRILL AND PUBLIC ED. - FIRE		6,500	
10-422-741	TRAINING EQUIPMENT - FIRE		-	
	Training and Training Supplies			27,100
10-422-231	MEALS FOR TRAINING DRILLS - SOCIAL ACTIVITIES - FIRE		5,000	
10-422-240	OFFICE EXPENSES AND DUES - FIRE (and PLANNING)		9,000	
10-422-290	MOBILE PHONES AND PAGERS		7,000	
10-422-310	PROF AND TECH SERVICES - incl. INFECTIOUS CONTROL & SAFETY		14,100	
	Administration			35,100
10-422-250	EQUIPMENT REPAIRS AND MAINTENANCE - FIRE		18,000	
10-422-252	VEHICLE FUEL		18,000	
10-422-452	UNIFORMS & PERS GEAR - FIRE		7,000	
10-422-453	SPECIAL DEPT SUPPLIES		5,000	
10-422-454	FIRST RESPONDER CONSUMABLES - FIRE		5,000	
10-422-455	FIRE OPERATIONS CONSUMABLES		9,000	
10-422-456	FIRE OPERATIONS EQUIPMENT		15,000	
10-422-458	HOMELAND SECURITY GRANT EXPENDITURES		-	
10-422-459	WILDLAND FIRE EXPENSES		-	
10-422-746	FIRE DEPARTMENT STATE GRANT EXPENDITURES		-	
	Operations			77,000
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 (16.3%)		60,030	
	Capital Expenditures, Other			60,030
	FIRE DEPARTMENT			421,773
	BUILDING INSPECTION / ENGINEERING			
10-424-110	WAGES - INSP		158,610	
10-424-130	EMPLOYEE BENEFITS - INSP		90,781	
10-424-210	BOOK,SUBSCR & MEMBERSHIP - INSP		1,500	
10-424-230	TRAVEL AND TRAINING - INSP		4,000	
10-424-250	EQUIPMENT-OPERATING SUPPLIES, FUEL & VEHICLE MAINT		9,000	
10-424-290	TELEPHONE - INSP		4,080	
10-424-311	PROF & TECH SERVICES - OTHER - INSP		500	
10-424-316	PROF & TECH SERVICES - PLAN CHECK COSTS - INSP		7,000	
10-424-317	PROF & TECH SERVICES - Eng Tech/GIS		1,400	
10-424-450	SPECIAL DEPT. SUPPLIES - INSP		3,000	
10-424-740	CAPITAL OUTLAY FOR EQUIPMENT - INSP		1,000	
	BUILDING INSPECTION / ENGINEERING			280,871

Account Description		Approved	FY2014RC	6/19/13
ROADS AND STREETS				
10-441-110	WAGES - STREETS		111,024	
10-441-130	EMPLOYEE BENEFITS - STREETS		52,396	
10-441-240	OFFICE EXPENSE, DUES - STREETS		4,420	
10-441-230	TRAVEL AND TRAINING		1,000	
10-441-250	EQUIPMENT-OPERATING SUPPLIES, MAINT, GAS - STREETS		35,000	
10-441-280	LIGHTING - STREETS		22,000	
10-441-290	TELEPHONE		2,796	
10-441-310	PROF AND TECH SERVICES - STREETS		15,000	
10-441-315	ROAD SURFACE TREATMENTS BY CONTRACT		238,000	
10-441-411	HEAVY EQUIPMENT RENTAL (other) - STREETS		16,400	
10-441-412	MATERIAL FOR ROAD SIGNAGE - STREETS		6,000	
10-441-413	MATERIAL FOR SNOW AND ICE CONTROL - STREETS		40,000	
10-441-422	MATERIAL FOR ROAD MAINT AND REPAIR (Asphalt, sand, rock, concrete for city crews)		45,000	
10-441-740	CAPITAL EQUIP. PURCHASES		10,000	
10-441-742	CAPITALIZATION OF EQUIPMENT		-	
10-441-746	MAINT AND REPAIR CONTRACTS (NOT CAPITAL IMPROVEMENTS)		-	
10-441-747	ROAD IMPROVEMENTS USING IMPACT FEES		54,203	
10-441-748	ROAD PROJECTS - NEW CONSTRUCTION CONTRACTS (GEN FUNDS)		18,000	
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		7,100	
10-441-756	LEASE PAYMENTS FOR TEN-WHEEL DUMP		29,560	
10-441-912	FACILITIES ALLOCATION - STREETS (3.5%)		12,929	
ROADS AND STREETS				720,828
SANITATION				
10-442-316	PAYMENTS TO LOGAN FOR WASTE COLLECTION - TRASH		660,000	
TOTAL SANITATION				660,000
PUBLIC WORKS				
10-449-110	WAGES - PERMANENT EMPLOYEES - PUBLIC WORKS		84,018	
10-449-130	EMPLOYEE BENEFITS - PUBLIC WORKS		45,880	
10-449-290	TELEPHONE		-	
10-449-950	ADMINISTRATIVE ALLOC-PUBLIC WORKS		(98,174)	
Total Public Works				32,725
PARKS, RECREATION, AND CEMETERY				
Parks and Park Areas				
10-451-110	WAGES - PERMANENT EMPLOYEES - PARKS		111,795	
10-451-130	EMPLOYEE BENEFITS - PARKS		58,178	
10-451-250	SUPPLIES, TRAVEL, PHONE, GAS - PARKS		15,000	
10-451-270	GROUND - MAINTENANCE - PARKS		21,200	
10-451-272	ARBOR DAY AND TREES - ALL PARKS		4,500	
10-451-290	TELEPHONE		1,660	
10-451-312	PROFESSIONAL AND TECHNICAL SERVICES - PARKS		1,000	
10-451-318	WEED CONTROL - CITY WIDE		15,500	
10-451-273	STREET TREE MAINTENANCE		-	
10-451-710	CAPITAL OUTLAY - LAND - PARKS		17,000	
10-451-720	LIBRARY CAPITAL EXPENDITURES -		-	
10-451-730	RAPZ PROJECTS (Use Population Based Funds)		12,166	
10-451-731	ELK RIDGE IMPROVEMENTS		1,000	
10-451-732	MEADOW VIEW IMPROVEMENTS		800	
10-451-733	GREEN CANYON IMPROVEMENTS		700	
10-451-734	OTHER IMPROVEMENTS - PARKS		3,000	
10-451-736	NORTH PARK EQUESTRIAN PARK EXPENDITURES		-	
10-451-737	IMPROVEMENTS USING PARK IMPACT FEES		8,500	
10-451-738	EXPENDITURES ON SPECIFIC PROJECT USING RAPZ TAX FUNDS		70,000	
10-451-739	KING PARK IMPROVEMENTS		369	
10-451-740	OTHER CAPITAL OUTLAY - PARKS		26,080	
10-451-741	EQUIPMENT LEASE		2,000	
10-451-912	FACILITIES ALLOCATION - PARKS (21.8%)		80,854	
Total Parks and Park Areas				451,122

	Account Description	Approved	FY2014R0	6/19/13
	Recreation and Culture			
10-456-110	WAGES - RECREATION		17,343	
10-456-130	EMPLOYEE BENEFITS - RECREATION		1,801	
10-456-481	LITTLE LEAGUE SUPPLIES		7,000	
10-456-482	PUMPKIN WALK - RECREATION		5,800	
10-456-483	PIONEER DAY - RECREATION		5,500	
10-456-484	JUNIOR JAZZ SUPPLIES		5,000	
10-456-485	OTHER - RECREATION-GENERAL SPORTS		2,898	
10-456-486	OTHER - CULTURAL (PRIMARILY NET COST OF SENIORS' LUNCHEON)		4,500	
10-456-487	HISTORIC PRESERVATION		2,800	
	Total Recreation and Culture			52,642
	Cemetery			
10-459-110	WAGES - CEMETERY		-	
10-459-130	EMPLOYEE BENEFITS - CEMETERY		-	
10-459-250	CEMETERY SUPPLIES		2,000	
10-459-270	GROUNDS - MAINTENANCE - CEMETERY		4,000	
10-459-312	PROFESSIONAL AND TECHNICAL SERVICES - CEMETERY		2,000	
10-459-738	OTHER IMPROVEMENTS - CEMETERY		1,000	
10-459-740	CAPITAL IMPROVEMENT PROJECTS - CEMETERY		2,000	
	Total Cemetery Costs			11,000
	TOTAL PARKS, RECREATION, AND CEMETERY			514,764
	DEBT SERVICE			
10-471-811	LIBRARY BOND PRINCIPAL - NON-DEPT (Moved to Library fund)		-	
10-471-821	LIBRARY BOND INTEREST - NON-DEPT (Moved to Library fund)		-	
10-471-812	ROAD BOND PRINCIPAL - NON-DEPT (Class "C" Road Funds)		-	
10-471-822	ROAD BOND INTEREST - NON-DEPT (Class "C" Road Funds)		-	
	TOTAL DEBT SERVICE			-
10-481-918	TRANSFER FROM GF TO LIBRARY SRF		-	
10-481-920	TRANSFER FROM GF TO SEWER FUND FOR HEAVY EQUIP. USE		7,000	
10-481-919	TRANSFER FROM GF TO CIP FUND		295,354	
	TOTAL TRANSFERS and OTHER			302,354
	Total General Fund Expenditures			4,816,678
	GENERAL FUND SUMMARY			
	TOTAL GENERAL FUND EXPENDITURES INCLUDING TRANSFERS		4,816,678	
	TOTAL GENERAL FUND REVENUE (COPIED FROM ABOVE)		(4,878,642)	
	NET GAIN (LOSS)			61,964
	G. F. UNRESTRICTED FUND BALANCE COMPUTATIONS			
	FUND BALANCE BEGINNING OF YEAR (Reserved and Unreserved)		(830,084)	
	Transfers in		-	
	Transfers out		302,354	
	(Excess) or Deficiency of Revenue over Expenditures		(864,318)	
	TOTAL FUND BALANCE END OF YEAR			(892,048)
	TOTAL RESTRICTED FUNDS (Park and Road Impact Fees, State Liquor, Shop with Cop)			(401,538)
	UNRESTRICTED FUND BALANCE - END OF YEAR (Does however include Assigned Funds like Cemetery)			(490,511)
	Following Year's Anticipated General Fund Revenue			(5,128,215)
	Percent in fund balance (Unreserved) - Needs to be between 6% and 18%			9.79%

Account Description		Approved	FY2014RD	6/19/13
LIBRARY SPECIAL REVENUE FUND				
Library SRF Revenue				
21-310-131	DEDICATED LIBRARY PROPERTY TAX (includes Delinquent taxes)		(437,086)	
21-350-120	FINES		(10,000)	
21-360-100	INTEREST EARNED		(2,000)	
21-360-131	INTEREST EARNED FROM THORNE SPEC USE		-	
21-360-161	INTEREST EARNED FROM LIBRARY BOND RESERVE		-	
21-360-400	SALE OF FIXED ASSETS		-	
21-360-900	SUNDRY REVENUES (Includes Copier Fees & Lost Books)		(10,965)	
21-380-130	TRANSFER TO (FROM) Gen Fund		-	
21-380-700	CONTRIBUTIONS		-	
21-380-705	OTHER GRANTS		-	
21-380-706	STATE GRANT MONEY		(4,000)	
21-380-707	DONATIONS - COLLECTIONS (Designated for Collections)		(8,000)	
21-380-708	ENDOWMENT FUND MONEY		(105,000)	
21-380-709	ENDWMNT FUND MONEY FOR LIBRARY BOARD DISCRETION		(46,000)	
Total Library Fund Revenue				(623,051)
Library SRF Expenditures				
21-458-110	WAGES - LIBRARY		161,215	
21-458-130	EMPLOYEE BENEFITS - LIBRARY		61,134	
21-458-240	OFFICE EXPENSE		2,700	
21-458-230	TRAVEL and DUES - Library		5,000	
21-458-241	POSTAGE - LIBRARY		1,367	
21-458-250	EQUIPMENT-OPERATING SUPPLIES AND MAINT		5,800	
21-458-251	MAINTENANCE OF LIBRARY SOFTWARE		26,000	
21-458-290	TELEPHONE		1,600	
21-458-310	PROFESSIONAL AND TECHNICAL SERVICES - LIBRARY		7,000	
21-458-480	MISC SUPPLIES		1,557	
21-458-481	COLLECTIONS		48,100	
21-458-482	COLLECTIONS - DONATIONS (Spent on Collections)		8,000	
21-458-484	COLLECTIONS (Grant Money spent for Collections)		5,500	
21-458-486	COLLECTIONS PROCESSING		7,500	
21-458-630	SPECIAL PROJECTS & PROGRAMS		10,000	
21-458-631	SPECIAL PROJECT PURCHASES (ie Thorne Non-Capital)		20,000	
21-458-632	SPECIAL PROJECT -GRANTS		-	
21-458-633	SPECIAL PROJECT -DONATIONS		-	
21-458-740	CAPITAL OUTLAY - FURNISHINGS AND EQUIP		3,000	
21-458-741	ENDOWMENT FUND LIBRARY BOARD SPECIFIED USE		-	
21-458-912	FACILITIES ALLOCATION (16.4%)		60,399	
21-458-950	ADMIN EXPENSES CHARGED FROM GENERAL FUND - LIBRARY		11,396	
21-458-811	LIBRARY BOND PRINCIPAL - NON-DEPT		140,000	
21-458-821	LIBRARY BOND INTEREST - NON-DEPT		15,146	
Total Library SRF Expenditures				602,414
LIBRARY FUND SUMMARY				
TOTAL LIBRARY FUND EXPENDITURES			602,414	
TOTAL LIBRARY FUND REVENUE			(623,051)	
NET GAIN (LOSS) - (Restricted and Unrestricted)				20,636
LIBRARY FUND UNRESTRICTED FUND BALANCE COMPUTATIONS				
FUND BALANCE BEGINNING OF YEAR (Restricted and Unrestricted)			(99,830)	
NET GAIN (LOSS) - (Unrestricted only)			20,636	
FUND BALANCE END OF YEAR (Restricted and Unrestricted)				(120,466)
TOTAL RESTRICTED FUNDS				-
Percent in Fund Balance				20.9%

	Account Description	Approved	FY2014R0	6/19/13
	CAPITAL IMPROVEMENT FUND			
	Beginning of the Year Balance for General Use, Facilities and Land		(235,682)	
49-380-130	Transfer from GF to CIF - General Use		-	
49-380-131	Transfer from GF to CIF for GF Buildings		(133,354)	
49-380-132	Transfer from GF to CIF for Other Facilities		-	
49-380-210	Transfer from Other Funds to CIF for Facilities		-	
New Account	TRANS. FROM RDA TO REIMBURSE QUALIFYING FAC. CAPITAL EXP		-	
49-380-720	CAPITAL CONTRIBUTION FROM HYDE PARK - NPPD BLDG.		(40,000)	
49-415-530	Interest Expense (WATER Fund - CIF Loan)		-	
49-415-741	Cap Outlay-General Fund Buildings		-	
49-415-742	Cap Outlay - Land Purchases		-	
49-415-743	Cap Outlay - General Fund Facilities		894,245	
	Total of Journal Entries transferring funds from other CIF Funds to here			
	EOY Balance - GF - For GF Buildings, Facilities and Land			485,210
	Beginning of the Year Balance for Equipment		0	
49-380-133	Transfer from GF to CIF for Equipment		-	
49-415-740	Capital Outlay - GF - Other Equipment		-	
	EOY Balance- GF - Equipment			0
	Beginning of the Year Balance for Parks		-	
49-380-134	Transfer from GF to CIF for Parks		-	
49-415-744	Cap Outlay-Parks		-	
-	JE Transfer from Parks to Building's CIF		-	
	EOY Balance-GF-Parks			-
	Beginning of the Year Balance for Non-NPPD Vehicles		-	
49-380-135	Transfer from GF to CIF for Misc Capital (non NPPD Vehicles)		-	
49-415-745	Cap Outlay- non NPPD Vehicles		-	
-	JE Transfer from CIF for Misc. (Non NPPD vehicles) to Buildings		-	
	EOY Balance-GF-Misc Capital (Non-NPPD Vehicles)			-
	Beginning of the Year Balance for NPPD Vehicles		0	
49-380-136	Transfer from GF to CIF for NPPD vehicles		(15,000)	
-	JE Transfer from CIF for NPPD vehicles to Buildings' CIF		-	
49-415-746	Cap Outlay-NPPD vehicles		-	
	EOY Balance-GF-NPPD vehicles			(15,000)
	Beginning of the Year Balance for AC Vehicles		-	
49-380-137	Transfer from GF to CIF for AC vehicles		-	
49-415-747	Cap Outlay-Animal Control Vehicles		-	
-	JE Transfer from Animal Control CIF to Buildings' CIF		-	
	EOY Balance-GF-AC vehicles			-
	Beginning of the Year Balance for Street Replacement		(4,497)	
49-380-138	Transfer from GF to CIF for Street Replacement		(112,000)	
49-415-748	Cap Outlay-Street replacement		112,000	
	JE Transfer from Streets to Building's CIF			-
	EOY Balance-GF-Street replacement			(4,497)
	Beginning of the Year Balance for Library Facilities		-	
49-380-139	Transfer from GF to CIF for Library Facilities		-	
49-380-211	Transfer from Library Fund for Library Facilities		-	
49-415-749	Cap Outlay-Library Facilities		-	
	EOY Balance-GF-Library facilities			-

	Account Description	Approved	FY2014R0	6/19/13
	Beginning of the Year Balance for Fire Dept.		-	
49-380-140	Transfer from GF to CIF for Fire Dept.		(35,000)	
49-415-750	Cap Outlay - Fire Dept		35,000	
-	JE Transfer from Fire Dept's CIF to Building's CIF		-	
	EOY Balance-GF-Fire Department			-
	Beginning of the Year Balance for 20 East Construction		(465,140)	
49-380-200	Transfer from GF to CIF for 200E Constr.		-	
49-380-201	Transfer from Water Imp Fee to CIF for 200E		-	
49-380-202	Transfer from Sewer Imp Fee to CIF for 200E		-	
49-380-700	Funds from County for 200 E Road Constr. & ROW Acquisition		-	
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		-	
	Cap Outlay-200E Sewer Mains			
	EOY Balance- 200 East Project			(465,140)
	Beginning of the Year Balance for CIF Interest		0	
49-360-100	TOTAL INTEREST EARNED on CIF (not broken out)		-	
	JE Transfer to Buildings' CIF		-	
	EOY Balance - Total Accumulated Interest			0
	SUMMARY			
	Misc: Cache County 200 E Funds (Holding Account)			(146,256)
	Total of CIP Fund Balances from Previous Year			(705,318)
	Notes Payable (WTR CIF Loan)		-	
	Interest Earned on CIF		-	
	Total Transferred into CIF from General Fund		(295,354)	
	Total Transferred into CIF from Other Funds		(40,000)	
	Total Capital Outlay from CIF		1,041,245	
	Total of CIP Fund Balances at End of Budget Year - must remain a negative number. (Negative here means a positive fund bal			573

Account Description		Approved	FY2014R0	6/19/13
WATER UTILITY FUND				
OPERATING REVENUES				
51-370-110	CHARGES FOR SERVICES (Metered Water Sales)		(1,005,502)	
51-370-190	OTHER (Misc. Receipts)		(9,000)	
51-370-250	IMPACT FEES COLLECTED (New Services)		(80,000)	
Total Operating Revenues				(1,088,502)
OPERATING EXPENSES				
51-511-110	WAGES - WATER		145,291	
51-511-130	EMPLOYEE BENEFITS - WATER		95,377	
Total Wages and Benefits				240,668
Repairs and Maintenance				
51-511-250	SUPPLIES AND FUEL		21,000	
51-511-481	PURIFICATION		20,000	
51-511-482	TRANSMISSION AND DISTRIBUTION		105,000	
51-511-485	WATER METERS		60,000	
Total Repairs and Maintenance				206,000
Other				
51-511-280	UTILITIES (Mostly Electric Power for Pumping)		93,600	
51-511-317	PROFESSIONAL FEES (Water Samples, Insp, Etc.)		16,000	
51-511-318	PROF & TECH SERVICES		30,000	
51-511-950	ADMIN EXPENSES CHARGED FROM GENERAL FUND - WATER		130,806	
51-511-230	TRAVEL AND TRAINING - Water		4,015	
51-511-290	TELEPHONE (includes data lines)		4,000	
51-511-521	COLLECTION COSTS (BAD DEBTS)		1,000	
51-511-610	OTHER OPERATING EXPENSE		3,000	
51-511-912	FACILITIES ALLOCATION (14.0%)		51,560	
Total Other				334,081
51-515-532	DEPRECIATION		255,000	
51-515-531	UNAMORTIZED DISCOUNT ON BONDS SOLD		7,200	
Total Depreciation Expense				262,200
Total Operating Expenses				1,042,949
Net Operating Revenue Less Expenses (Net Operating Gain) Loss				(45,553)
NON-OPERATING EXPENSES AND (REVENUE)				
51-360-100	INTEREST INCOME		(6,000)	
51-360-137	INTEREST EARNED - IMPACT FEES		(3,000)	
Total Interest Income				(9,000)
Miscellaneous				
51-360-400	SALE OF FIXED ASSETS		-	
51-380-210	TRANSFER FROM GF or CIP REPAY CIP LOAN		-	
51-515-610	MISCELLANEOUS EXPENSES, DUES		12,500	
51-515-830	CHARGE ON BONDS (PAYING AGENT FEES)		2,500	
51-515-820	INTEREST EXPENSE ON BONDS		22,000	
51-380-700	CAPITAL CONTRIBUTIONS - DEVELOPERS		-	
Total Miscellaneous				37,000
Total Non-Operating Expenses (Revenue)				28,000
CHANGE IN NET ASSETS (Net Gain) Loss				(17,553)
WATER FUND - SUMMARY INFORMATION				
CASH FLOW ANALYSIS				
CASH AND CASH EQUIVALENTS AT END OF PREVIOUS YEAR				(1,040,846)
CASH FLOWS FROM OPERATING ACTIVITIES				
Net Operating Revenue Less Expenses - (Gain) or Loss			(45,553)	
Total Depreciation Expense (and Amortization)			(262,200)	
Other Misc. Expense (Revenue)			15,000	
Net Cash (provided) used by operating activities				(292,753)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
51-515-820	Interest Paid on Long-Term Debt		22,000	
	Payments on Principal on Long-Term Debt		165,000	
	Purchase of Capital Assets, Capital Projects		179,998	
Net Cash used by Capital and Related Financing Activities				366,998

	Account Description	Approved	FY2014R0	6/19/13
	CASH FLOWS FROM INVESTING ACTIVITIES			
51-360-100	INTEREST INCOME		(6,000)	
51-360-137	INTEREST EARNED - IMPACT FEES		(3,000)	
	<i>Net Cash (provided) used by investing activities</i>			(9,000)
	CASH AND CASH EQUIVALENTS AT END OF FISCALYEAR			(975,601)
	WATER IMPACT FEES SUMMARY (RESTRICTED FUNDS)			
	Reserved - Water Impact Fee (Restricted balance beginning of year)			(473,826)
51-370-250	IMPACT FEES COLLECTED (New Services)		(80,000)	
51-360-137	INTEREST EARNED - IMPACT FEES		(3,000)	
	Projects using Impact Fees		447,500	
	Reserved - Water Impact Fee (Restricted balance end of year)			(109,326)
	NET FUNDS AVAILABLE FOR WATER DEPT. IMPROVEMENTS			
	CASH AND CASH EQUIVALENTS AT END OF FISCALYEAR		(975,601)	
	Reserved - Water Impact Fee (Restricted funds end of year)		(109,326)	
	NET FUNDS (AVAILABLE) SHORT FOR NON-IMPACT FEE WATER DEPT. IMPROVEMENTS			(866,276)

	Account Description	Approved	FY2014R0	6/19/13
	SEWER UTILITY FUND			
	OPERATING REVENUES			
52-370-310	CHARGES FOR SERVICES (Service Fees)		(1,130,529)	
52-370-450	IMPACT FEES COLLECTED (New Services)		(40,000)	
	Total Operating Revenues			(1,170,529)
	OPERATING EXPENSES			
52-521-110	WAGES - SEWER		62,480	
52-521-130	EMPLOYEE BENEFITS - SEWER		40,970	
	Total Wages and Benefits			103,820
52-521-910	DISPOSAL AND TREATMENT (Paid to Logan City for Treatment)		800,000	
	Total Expenses for Treatment Services			800,000
	Repairs and Maintenance			
52-521-250	SUPPLIES, UTILITIES, GAS		16,000	
52-521-482	TRANSMISSION AND COLLECTION - SEWER FUND		40,000	
52-521-911	FUEL ALLOCATION			
	Total Repairs and Maintenance			56,000
	Other			
52-521-280	UTILITIES			
52-525-310	PROFESSIONAL FEES & SERVICES - SEWER		21,000	
52-525-318	PROF & TECH SERVICES - Eng Tech/GIS - Sewer		-	
52-521-230	TRAVEL & TRAINING - (not counted here for audit in 2009 - see below)		2,240	
52-521-950	ADMIN EXPENSES CHARGED FROM GENERAL FUND - SEWER		83,537	
52-521-610	OTHER OPERATING EXPENSE		2,000	
52-521-912	FACILITIES ALLOCATION (6.1%)		22,465	
	Total Other			131,242
52-525-532	DEPRECIATION EXPENSE		128,000	
52-525-531	AMORTIZATION			
	Total Depreciation Expense			128,000
	Total Operating Expenses			1,220,063
	Net Operating Revenue Less Expenses (Net Operating Gain) Loss			49,534
	NON-OPERATING EXPENSES (REVENUE)			
52-360-100	INTEREST EARNED		(750)	
52-360-137	INTEREST EARNED - IMPACT FEES		(500)	
52-360-400	SALE OF FIXED ASSETS		-	
52-521-230	TRAVEL & TRAINING		1,000	
52-521-290	TELEPHONE		1,800	
52-525-610	MISCELLANEOUS EXP.		-	
52-525-820	INTEREST EXPENSE ON BONDS		28,455	
52-310-130	PROPERTY TAX - SEWER FUND		(32,911)	
52-380-131	TRANSFER FROM G.F. - HEAVY EQUIP. USE		-	
52-380-151	TRANSFER FROM STORMWATER. - HEAVY EQUIP. USE		(4,000)	
	Total Non-Operating Expenses (Revenue)			(6,906)
	CHANGE IN NET ASSETS (Net Gain) Loss			42,628
	SEWER FUND - SUMMARY INFORMATION			
	CASH FLOW ANALYSIS			
	CASH AND CASH EQUIVALENTS AT END OF PREVIOUS YEAR			(420,872)
	CASH FLOWS FROM OPERATING ACTIVITIES			
	Net Operating Revenue Less Expenses - Gain or (Loss)		49,534	
	Total Depreciation Expense (and Amortization)		(128,000)	
	Other Misc. Expense (Revenue)		(4,000)	
	Net Cash (provided) used by operating activities			(82,466)
	CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
52-310-130	PROPERTY TAX - SEWER FUND		(32,911)	
52-525-820	Interest Paid on Long-Term Debt		28,455	
	Payments on Principal on Long-Term Debt		66,955	
	Procedes from Loans - Bonds			
	Purchase of Capital Assets, Capital Projects			
	Net Cash used by Capital and Related Financing Activities			62,499

Account Description		Approved	FY2014R0	6/19/13
CASH FLOWS FROM INVESTING ACTIVITIES				
52-360-100	INTEREST EARNED		(750)	
52-360-137	INTEREST EARNED - IMPACT FEES		(500)	
<i>Net Cash (provided) used by investing activities</i>				(1,250)
CASH AND CASH EQUIVALENTS AT END OF FISCALYEAR				(442,089)
SEWER IMPACT FEES SUMMARY (RESTRICTED FUNDS)				
Reserved - Sewer Impact Fee (Restricted balance beginning of year)				(163,701)
52-370-450	IMPACT FEES COLLECTED (New Services)		(40,000)	
52-360-137	INTEREST EARNED - IMPACT FEES		(500)	
SEWER SYSTEM CAPITAL IMPROVEMENTS (USING IMPACT FEES)			7,500	
Reserved - Sewer Impact Fees (Restricted balance end of year)				(196,701)
NET FUNDS AVAILABLE FOR SEWER DEPT. IMPROVEMENTS				
CASH AND CASH EQUIVALENTS AT END OF FISCALYEAR			(442,089)	
Reserved - Sewer Impact Fee (Restricted funds end of year)			(196,701)	
NET FUNDS AVAILABLE FOR NON-IMPACT FEE SEWER DEPT. IMPROVEMENTS				(245,388)

	Account Description	Approved	FY2014R0	6/19/13
	STORMWATER UTILITY FUND			
	OPERATING REVENUES			
55-370-310	CHARGES FOR SERVICES (Stormwater Fees)		(180,227)	
55-370-450	OTHER STORMWATER OPERATING REVENUE		-	
	Total Operating Revenues			(180,227)
	OPERATING EXPENSES			
55-551-110	WAGES - STORMWATER (10% STREETS & 5% SEWER)		28,305	
55-551-130	EMPLOYEE BENEFITS - STORMWATER (10% STREETS)		15,723	
55-551-250	SUPPLIES, UTILITIES		2,700	
55-551-482	MAINTENANCE/REPAIR/IMPROVEMENTS TO STORMWATER SYS.		118,930	
55-551-483	STORM WATER REPAIR - GENERAL		2,000	
55-551-490	MAINT. ASSIT. - BENSON IRRIGATION CO.		6,500	
55-551-491	MAINT. ASSIT. - LOGAN NORTH FIELDS IRR. CO.		2,000	
55-551-492	MAINT. ASSIT. - LOGAN NW FIELD IRR. CO.		2,000	
55-551-493	MAINT. ASSIT. - LOGAN HYDE PARK IRR. CO.		500	
55-551-494	MAINT. ASSIT. - LOGAN & NORTHERN IRR. CO.		2,600	
55-551-495	MAINT. ASSIT. - LOGAN, HYDE PARK, SMITHFIELD IRR. CO.		2,000	
55-551-950	ADMIN EXPENSES CHARGED FROM G. F. - STORMWATER		16,535	
55-551-290	TELEPHONE		500	
55-551-754	LEASE PAYMENTS FOR SWEEPER (auditor counted this here in 2008)		35,644	
55-551-230	TRAVEL & TRAINING - Stormwater Related		1,800	
55-551-310	PROFESSIONAL AND TECHNICAL SERVICES - STORMWATER		1,800	
55-551-318	STORM WATER FEE TO STATE		800	
55-551-912	FACILITES ALLOCATION - STORMWATER (1.7%)		6,261	
55-555-532	DEPRECIATION EXPENSE		16,500	
	Total Operating Expenses			263,098
	Net Operating Revenue Less Expenses (Net Operating Gain) Loss			82,871
	NON-OPERATING EXPENSES (REVENUE)			
55-360-100	INTEREST (EARNED) PAID		(100)	
55-551-311	REIMBURSE TO SEWER. -- HEAVY EQUIP USE		4,000	
55-555-610	OTHER OPERATING EXPENSE		-	
	Total Non-Operating Expenses (Revenue)			3,900
	CHANGE IN NET ASSETS (Net Gain) Loss			86,771
	STORMWATER UTILITY FUND - SUMMARY INFORMATION			
	CASH FLOW ANALYSIS			
	CASH AND CASH EQUIVALENTS AT END OF PREVIOUS YEAR			(249,414)
	CASH FLOWS FROM OPERATING ACTIVITIES			
	Net Operating Revenue Less Expenses - (Gain) or Loss		82,871	
	Net Cash (provided) used by operating activities			66,371
	Net Cash (Provided) used by Investing Activities		(100)	
	CASH AND CASH EQUIVALENTS AT END OF FISCAL YEAR			(122,580)