

**RESOLUTION 14-12**

**2015 R1 Budget**

A RESOLUTION ADOPTING AN AMENDMENT TO THE 2015 FISCAL YEAR BUDGET,  
ENDING JUNE 30, 2015, FOR THE CITY OF NORTH LOGAN, UTAH

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

WHEREAS, the City Council has held a public hearing as required by law on September 24, 2014 to receive public input regarding proposed changes to the city's municipal budgets; and

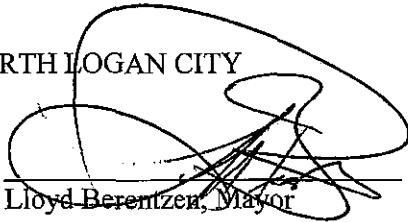
WHEREAS, the City Council has determined that the budgets need to be revised.

NOW THEREFORE be it resolved by the City Council of the City of North Logan, Utah that the 2015 municipal budget be amended as per the attached spreadsheets.

PASSED AND APPROVED by the City Council of North Logan, Utah, this 8th day of October, 2014.

NORTH LOGAN CITY

By

  
Lloyd Berentzen, Mayor

ATTEST:

  
Scott Bennett, City Recorder

Account Description		Approved FY2015R1	
	<b>Revenue</b>		
	<b>TAXES</b>		
10-310-100	GENERAL PROPERTY TAXES - CURRENT	(1,034,436)	
10-310-130	TRANSFER TO SEWER FUND (TAX TO COVER BOND)	32,911	
10-310-131	TRANSFER TO LIBRARY SRF FOR DED. LIBRARY TAX	459,238	
	<i>Net G.F. General property taxes - Current</i>		(542,287)
10-310-200	PRIOR YEARS' TAXES - DELINQUENT (Only the Portion that stays in th	(63,066)	
	<i>Net G.F. General property taxes - Delinquent</i>		(63,066)
10-310-300	GENERAL SALES AND OTHER USE TAXES	(1,834,971)	
10-310-350	ENERGY SALES AND USE TAX (the Portion that stays in G.F.)	(218,185)	
10-310-351	ENERGY SALES AND USE TAX TO CEMETERY	(107,495)	
10-310-500	TRANSIENT ROOM TAX	(17,000)	
	<i>Sum General Sales and Use Taxes</i>		(2,177,651)
10-310-400	FRANCHISE TAXES	(24,935)	
10-310-410	TELECOMMUNICATION LICENSE TAX (MTLT)	-	
10-310-700	PERSONAL PROPERTY UNIFORM FEE (FEE in LIEU)	(70,038)	
	<b>Misc. Other Taxes</b>		(94,973)
	<b>TOTAL TAXES</b>		<b>(2,877,977)</b>
	<b>LICENSES AND PERMITS</b>		
10-320-140	BUSINESS & ALCOHOL LICENSES	(40,000)	
10-320-210	BUILDINGS, STRUCTURES AND EQUIPMENT PERMITS	(250,000)	
10-320-250	ANIMAL LICENSES	(3,500)	
	<b>TOTAL LICENSES AND PERMITS</b>		<b>(293,500)</b>
	<b>INTERGOVERNMENTAL REVENUE</b>		
10-330-410	QGC PLANNING GRANT (TDR STUDY)	-	
10-330-415	PARKS GRANT	-	
10-330-580	STATE LIQUOR FUNDS	-	
10-330-590	NORTH PARK EQUESTRIAN FUND REVENUE	-	
10-330-805	RAPZ TAX - Population Based (UNSPECIFIED USE)	(15,000)	
10-330-806	RAPZ TAX - FOR SPECIFIC PROJECT	(70,000)	
	<i>State and Other Government Funds</i>		(85,000)
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	-	
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	(7,134)	
10-330-802	REIMBURSEMENTS TO NLC FOR FIRE EQUIPMENT USAGE	-	
	<i>Public Safety Grants</i>		(17,134)

Account Description		Approved FY2015R1	
10-330-560	CLASS "C" ROAD FUND ALLOTMENT	(315,000)	
10-330-400	STATE SURPLUS FUND 800E "grant"	-	
10-330-401	TRANS FROM COUNTY FOR ROADS (Sales Tax for Roads)	-	
10-330-402	TRANSFER FROM RDA FOR ADMINISTRATION EXPENSES	(4,900)	
	<i>Misc. Intergovernmental Revenue (Roads)</i>		(315,000)
	<b>TOTAL INTERGOVERNMENTAL</b>		<b>(417,134)</b>

Account Description		Approved FY2015R1	
	<b>CHARGES FOR SERVICES</b>		
10-340-130	ZONING AND SUBDIVISION FEES	(5,000)	
10-340-140	PLAN CHECKING FEES	(85,000)	
10-340-160	UTILITY ENCROACHMENT PERMITS	(1,000)	
10-340-783	ROAD IMPACT FEES COLLECTED	(75,000)	
10-340-784	PARK IMPACT FEES COLLECTED	(75,000)	
10-340-310	STREET, SIDEWALK & CURB REPAIR	-	
	<i>Total Zoning and Subdivision Fees</i>		(241,000)
10-340-150	SALE OF MAPS & PUBLICATIONS	(200)	
	<i>Total Misc. Sales</i>		(200)
10-340-200	POLICE SERVICES FEE - HYDE PARK	-	
10-340-202	POLICE SERVICES FEE - SMITHFIELD	-	
10-340-250	CENTRAL DISPATCH FUND	(76,696)	
10-340-792	WILDLAND FIRE REVENUE	(15,000)	
10-340-901	MISC REVENUE FROM NPPD OPR. (Fingerprint, Backgrnd Checks, etc.)	-	
	<i>Total Public Safety</i>		(91,696)
10-340-430	REFUSE COLLECTION CHARGES	(852,156)	
	<i>Total Refuse Charges</i>		(852,156)
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)	
10-340-787	DONATIONS AND OTHER REVENUE - STORYTELLING FESTIVAL	(10,000)	
	<i>Total Parks and public property</i>		(31,100)
10-340-810	SALE OF CEMETERY PLOTS AND OTHER CEMETERY FEES	(4,000)	
	<i>Total Cemetery Revenue</i>		(4,000)
	<b>TOTAL CHARGES FOR SERVICES</b>		<b>(1,220,152)</b>
	<b>FINES AND FORFEITURES</b>		
10-350-110	COURT FINES	(140,000)	
10-350-120	PARKING TICKETS	(1,500)	
10-350-125	NORTH PARK SB72 FINES	(500)	
10-350-130	ANIMAL CONTROL FINES	(2,000)	
	<b>TOTAL FINES AND FORFEITURES</b>		<b>(144,000)</b>

	Account Description	Approved FY2015R1
	<b>MISCELLANEOUS REVENUE</b>	-
10-360-100	INTEREST EARNINGS - misc rev.	(1,500)
10-360-131	INTEREST EARNED - EQUESTRIAN PARK	-
10-360-132	INTEREST EARNED - LITTLE LEAGUE FUND	(20)
10-360-133	INTEREST EARNED ON ROAD IMPACT FEES	(200)
10-360-134	INTEREST EARNED ON PARK IMPACT FEES	(100)
10-360-135	INTEREST EARNED ON LIQUOR FUNDS	-
10-360-137	INTEREST EARNED ON RAPZ TAX FOR SPECIFIC PROJECT	-
10-360-138	INTEREST EARNED ON JUNIOR JAZZ FUND	(20)
10-360-140	INTEREST EARNED ON GENERAL SPORTS FUND	-
10-360-139	INTEREST EARNED ON CEMETERY FUND	(250)
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	-
	<i>Total Interest Earnings</i>	(2,090)
10-360-200	RENTAL INCOME	(2,000)
10-360-900	SUNDRY REVENUES	(9,000)
10-360-901	SHOP WITH A COP	-
	<i>Total Rents &amp; Miscellaneous</i>	(15,900)
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	-
	<i>Sale of materials and supplies and other</i>	(5,000)
	<b>TOTAL MISC. REVENUE</b>	<b>(22,813)</b>
	<b>CONTRIBUTIONS AND TRANSFERS</b>	
	LOAN PROCEEDS	-
	TRANS FROM CAP EXP. FOR CAP. PROJECTS	-
	OTHER	-
	<i>Total Contributions and Transfers</i>	-
	<b>Total General Fund Revenue</b>	<b>(4,975,575)</b>

Account Description		Approved FY2015R1	
<b>Expenditures</b>			
<b>GENERAL GOVERNMENT</b>			
<b>City Council</b>			
10-411-110	WAGES - CITY COUNCIL (includes expense allowance for 5 CC)	39,992	
10-411-130	EMPLOYEE BENEFITS - CITY COUNCIL	9,647	
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	-	
10-411-610	MISCELLANEOUS INCIDENTAL EXPENSES	2,400	
<b>Total City Council</b>			86,339
<b>City Justice Court</b>			
10-412-110	WAGES -COURT	-	
10-412-130	EMPLOYEE BENEFITS - COURT	-	
10-412-240	OFFICE EXPENSES & TRAVEL - COURT	10,000	
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	93,666	
10-412-740	CAPITAL OUTLAY FOR FACILITIES & EQUIPMENT - COURT	-	
<b>Total City Justice Court</b>			173,666
<b>Executive Staff</b>			
10-413-110	WAGES - EXEC	97,273	
10-413-130	EMPLOYEE BENEFITS - EXEC	45,538	
10-413-210	DUES,SUPPLIES,TRAVEL- EXEC	3,000	
10-413-312	PROFESSIONAL AND TECHNICAL SERVICES - EXEC	800	
10-413-950	ADMINISTRATIVE ALLOC-EXEC	(40,130)	
<b>Total Executive Staff</b>			106,481
<b>Administrative Agencies</b>			
10-414-110	WAGES - PERMANENT EMPLOYEES - ADMIN	172,746	
10-414-130	EMPLOYEE BENEFITS - ADMIN	72,933	
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	(138,072)	
<b>Total Administrative Agencies</b>			145,008
<b>Non-Departmental (Administration)</b>			
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	3,000	

Account Description		Approved FY2015R1	
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	5,500	
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	-	
10-415-740	CAPITAL OUTLAY FOR EQUIPMENT - NON-DEPT	5,000	
10-415-912	FACILITIES ALLOCATION - NON-DEPT (11.0%)	43,143	
10-415-950	ADMINISTRATIVE ALLOC-NON-DEP	(11,744)	
<b>Total Non-Departmental</b>			<b>162,599</b>

Account Description		Approved FY2015R1	
<b>Planning Commission</b>			
10-418-110	WAGES - PLAN. COMM.	7,626	
10-418-130	EMPLOYEE BENEFITS - PLANNING COMMISSION	792	
10-418-230	TRAVEL & NOTICES - P&Z	2,000	
10-418-311	PROF AND TECH SERVICES - P&Z	1,000	
	<b>Total Planning Commission</b>		11,418
	<b>TOTAL GENERAL GOVERNMENT</b>		<b>685,510</b>
<b>COMMUNITY DEVELOPMENT</b>			
10-461-110	WAGES - COMMUNITY DEVELOPMENT	64,677	
10-461-130	EMPLOYEE BENEFITS - COMMUNITY DEVELOPMENT	39,037	
10-461-230	TRAVEL AND DUES - COMMUNITY DEVELOPMENT	3,790	
10-461-250	SUPPLIES, GAS AND PHONE - COMMUNITY DEVELOPMENT	3,000	
10-461-290	TELEPHONE	1,000	
10-461-311	PROF & TECH SERVICES (CONSULTING) - COMM DEV	9,000	
10-461-740	CAPITAL OUTLAY FOR EQUIPMENT - COMMUNITY DEVELOPMENT	-	
	<b>TOTAL COMMUNITY DEVELOPMENT</b>		<b>120,504</b>
<b>ECONOMIC DEVELOPMENT</b>			
10-465-450	COMMUNITY PROMOTION & ADVERTISING	2,500	
10-465-236	TRAVEL AND TRAINING - ECON DEV	1,000	
10-465-270	ENTRY SIGN, ADVERTISING SIGN AND OTHER MAINTENANCE	-	
10-465-314	PROF & TECH SERVICES (CONSULTING) - ECON DEV - GENERAL	unfund	
10-465-315	PROF & TECH SERVICES (CONSULTING) - CITY CENTER	-	
	<b>TOTAL ECONOMIC DEVELOPMENT</b>		<b>3,500</b>
<b>FACILITIES DEPARTMENT</b>			
10-416-110	WAGES - FACILITIES	67,982	
10-416-130	EMPLOYEE BENEFITS - FACILITIES	31,880	
10-416-250	SUPPLIES, DUES, TRAVEL, GAS - FACILITIES	8,500	
10-416-251	VEHICLE MAINTENANCE (ALL) - FACILITIES	15,000	
10-416-253	SAFETY	3,175	
10-416-270	BLDG & GROUNDS-SUPPLIES & MAIN - FACILITIES	30,000	
10-416-271	BLDG & GROUNDS REPAIR PROJECTS - FACILITIES	48,500	
10-416-280	UTILITIES (ALL except Police Building) - FACILITIES	68,600	
10-416-290	TELEPHONE	2,325	
10-416-318	PROF & TECH - FACILITIES (Custodial contract)	5,000	
10-416-510	INSURANCE - FACILITIES	44,500	
10-416-252	EMERGENCY RESPONSE & DISASTER PREPAREDNESS	3,560	
10-416-740	CAPITAL OUTLAY FOR EQUIPMENT - FACILITIES	15,400	
10-416-950	ADMIN EXPENSES CHARGED FROM G. F. - FACILITIES	21,897	
10-416-912	FACILITIES ALLOCATION (also use 10-340-919)	(366,319)	
	<b>TOTAL FACILITIES DEPARTMENT COSTS</b>		<b>-</b>
<b>POLICE DEPARTMENT</b>			



	Account Description	Approved FY2015R1	
	Police Service Fee		873,990

Account Description		Approved FY2015R1	
<b>FIRE DEPARTMENT</b>			
10-422-110	WAGES - FIRE	107,405	
10-422-120	VOLUNTEERS PAY- FIRE	65,000	
10-422-130	EMPLOYEE BENEFITS - FIRE	62,835	
	<b>Wages and Benefits</b>		235,240
10-422-230	TRAVEL FOR TRAINING - FIRE	6,600	
10-422-236	OUTSIDE TRAINING EXPENSES (ALSO INCLUDE USE OTHER FACILT	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	-	
	<b>Training and Training Supplies</b>		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	
	<b>Administration</b>		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	-	
	<b>Operations</b>		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%)	64,150	
	<b>Capital Expenditures, Other</b>		64,150
	<b>FIRE DEPARTMENT</b>		438,590
<b>BUILDING INSPECTION / ENGINEERING</b>			
10-424-110	WAGES - INSP	130,801	
10-424-130	EMPLOYEE BENEFITS - INSP	79,703	
10-424-210	BOOK,SUBSCR & MEMBERSHIP - INSP	1,500	
10-424-230	TRAVEL AND TRAINING - INSP	3,930	
10-424-250	EQUIPMENT-OPERATING SUPPLIES, FUEL & VEHICLE MAINT	10,200	
10-424-290	TELEPHONE - INSP	3,820	
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	3,994	

Account Description		Approved FY2015R1	
10-424-450	SPECIAL DEPT. SUPPLIES - INSP	1,960	
10-424-740	CAPITAL OUTLAY FOR EQUIPMENT - INSP		
	<b>BUILDING INSPECTION / ENGINEERING</b>		<b>243,408</b>

Account Description		Approved FY2015R1	
<b>ROADS AND STREETS</b>			
10-441-110	WAGES - STREETS	117,447	
10-441-130	EMPLOYEE BENEFITS - STREETS	57,112	
10-441-240	OFFICE EXPENSE, DUES - STREETS	2,800	
10-441-230	TRAVEL AND TRAINING	1,600	
10-441-250	EQUIPMENT-OPERATING SUPPLIES, MAINT, GAS - STREETS	41,400	
10-441-280	LIGHTING - STREETS	22,000	
10-441-290	TELEPHONE	3,478	
10-441-270	SIDEWALKS, TRAILS, PATHS	7,960	
10-441-310	PROF AND TECH SERVICES - STREETS	13,500	
10-441-315	ROAD SURFACE TREATMENTS BY CONTRACT	193,724	
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	30,000	
10-441-422	MATERIAL FOR ROAD MAINT AND REPAIR (Asphalt, sand, rock, concrete for city crews)	42,000	
10-441-740	CAPITAL EQUIP. PURCHASES	14,063	
10-441-742	CAPITALIZATION OF EQUIPMENT	-	
10-441-746	MAINT AND REPAIR CONTRACTS (NOT CAPITAL IMPROVEMENTS)	17,000	
10-441-747	ROAD IMPROVEMENTS USING IMPACT FEES	47,227	
10-441-748	ROAD PROJECTS - CAPITAL IMPROVEMENTS (GEN FUNDS)	304,778	
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	58,360	
10-441-912	FACILITIES ALLOCATION - STREETS (3.5%)	13,584	
<b>ROADS AND STREETS</b>			1,017,533
<b>SANITATION</b>			
10-442-316	PAYMENTS TO LOGAN FOR WASTE COLLECTION - TRASH	750,561	
<b>TOTAL SANITATION</b>			750,561
<b>PUBLIC WORKS</b>			
10-449-110	WAGES - PERMANENT EMPLOYEES - PUBLIC WORKS	90,695	
10-449-130	EMPLOYEE BENEFITS - PUBLIC WORKS	53,886	
10-449-290	TELEPHONE	1,400	
10-449-950	ADMINISTRATIVE ALLOC-PUBLIC WORKS	(109,486)	
<b>Total Public Works</b>			36,495
<b>PARKS, RECREATION, AND CEMETERY</b>			
<b>Parks and Park Areas</b>			
10-451-110	WAGES - PERMANENT EMPLOYEES - PARKS	124,822	
10-451-130	EMPLOYEE BENEFITS - PARKS	66,278	
10-451-250	SUPPLIES, TRAVEL, PHONE, GAS - PARKS	15,500	
10-451-270	GROUNDS - MAINTENANCE - PARKS	23,000	
10-451-272	ARBOR DAY AND TREES - ALL PARKS	8,000	

	Account Description	Approved FY2015R1	
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	4,000	
10-451-710	CAPITAL OUTLAY - LAND - PARKS	10,000	
10-451-720	LIBRARY CAPITAL EXPENDITURES -	-	
10-451-730	RAPZ PROJECTS (Use Population Based Funds)	12,166	
10-451-731	ELK RIDGE IMPROVEMENTS	5,500	
10-451-732	MEADOW VIEW IMPROVEMENTS	1,200	
10-451-733	GREEN CANYON IMPROVEMENTS	700	
10-451-734	OTHER IMPROVEMENTS - PARKS	28,000	
10-451-736	NORTH PARK EQUESTRIAN PARK EXPENDITURES	500	
10-451-737	IMPROVEMENTS USING PARK IMPACT FEES	73,340	
10-451-738	EXPENDITURES ON SPECIFIC PROJECT USING RAPZ TAX FUNDS	70,000	
10-451-739	KING PARK IMPROVEMENTS	1,800	
10-451-740	OTHER CAPITAL OUTLAY - PARKS	5,348	
10-451-741	EQUIPMENT LEASE	17,382	
10-451-912	FACILITIES ALLOCATION - PARKS (21.8%)	85,546	
	<b>Total Parks and Park Areas</b>		<b>571,242</b>

Account Description		Approved FY2015R1	
<b>Recreation and Culture</b>			
10-456-110	WAGES - RECREATION	17,689	
10-456-130	EMPLOYEE BENEFITS - RECREATION	1,836	
10-456-481	LITTLE LEAGUE SUPPLIES	7,000	
10-456-482	PUMPKIN WALK - RECREATION	6,500	
10-456-483	PIONEER DAY - RECREATION	8,200	
10-456-484	JUNIOR JAZZ SUPPLIES	5,000	
10-456-485	OTHER - RECREATION-GENERAL SPORTS	5,000	
10-456-486	OTHER - CULTURAL (SENIORS' LUNCHEON and MISS NLC	11,500	
10-456-487	HISTORIC PRESERVATION	2,800	
10-456-488	OTHER - RECREATION-REC SOCCER SUPPLIES (New starting in 2015	7,000	
New Number	CACHE VALLEY STORYTELLING FESTIVAL	10,000	
	<b>Total Recreation and Culture</b>		82,526
<b>Cemetery</b>			
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	
	<b>Total Cemetery Costs</b>		11,000
	<b>TOTAL PARKS, RECREATION, AND CEMETERY</b>		<b>664,768</b>
<b>DEBT SERVICE</b>			
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)	-	
	<b>TOTAL DEBT SERVICE</b>		-
10-481-918	TRANSFER FROM GF TO LIBRARY SRF	-	
10-481-920	TRANSFER FROM GF TO SEWER FUND FOR HEAVY EQUIP. USE	7,000	
10-481-919	TRANSFER FROM GF TO CIP FUND	140,000	
	<b>TOTAL TRANSFERS and OTHER</b>		147,000
	<b>Total General Fund Expenditures</b>		<b>4,981,859</b>
<b>GENERAL FUND SUMMARY</b>			
	TOTAL GENERAL FUND EXPENDITURES INCLUDING TRANSFERS	4,981,859	-
	TOTAL GENERAL FUND REVENUE (COPIED FROM ABOVE)	(4,975,575)	
	NET GAIN (LOSS)		(6,283)
<b>G. F. UNRESTRICTED FUND BALANCE COMPUTATIONS</b>			
	FUND BALANCE BEGINNING OF YEAR (Reserved and Unreserved)	(1,105,286)	

Account Description		Approved FY2015R1	
Transfers in		-	
Transfers out		147,000	
(Excess) or Deficiency of Revenue over Expenditures		(140,717)	
TOTAL FUND BALANCE END OF YEAR			(1,099,002)
TOTAL RESTRICTED FUNDS (Park and Road Impact Fees)			(591,188)
UNRESTRICTED FUND BALANCE - END OF YEAR (Does however include Assigned Funds like Cemetery)			(507,814)
<b>Following Year's Anticipated General Fund Revenue</b>			(5,078,662)
<b>Percent in fund balance (Unreserved) - Needs to be between 5% and 18%</b>			10.00%

Account Description		Approved FY2015R1
<b>POLICE AGENCY (NPPA or Tri-City PA)</b>		
<b>POLICE AGENCY Revenue</b>		
PA-XXX-New	POLICE SERVICE FEE - NORTH LOGAN	(873,990)
PA-XXX-XXX	POLICE SERVICE FEE - HYDE PARK	(278,878)
PA-XXX-XXX	POLICE SERVICE FEE - SMITHFIELD	-
PA-XXX-New	INTEREST EARNED - PA	(100)
PA-XXX-New	SALE OF FIXED ASSETS - PA	(800)
PA-XXX-New	SUNDRY REVENUES - POLICE AGENCY	(100)
PA-XXX-New	REVENUE FROM SPECIAL EVENT SUPPORT	(300)
10-330-580	STATE LIQUOR FUNDS - North Logan	(7,500)
PA-330-581?	STATE LIQUOR FUNDS - Hyde Park	(1,500)
PA-330-582?	STATE LIQUOR FUNDS - Smithfield	-
10-330-115	STATE POLICE GRANT	(7,600)
10-330-120	OTHER POLICE GRANTS	-
10-330-431	POLICE SEAT BELT REIMBURSEMENT	(1,000)
10-340-901	MISC REVENUE FROM NPPD OPR. (Fingerprint, accident reports, etc.)	(1,500)
10-360-135	INTEREST EARNED ON LIQUOR FUNDS	(100)
10-360-151	INTEREST EARNED ON SHOP WITH A COP FUNDS	-
10-360-901	SHOP WITH A COP	(6,500)
<b>Total PA Revenue</b>		<b>(1,179,867)</b>
<b>Police Agency Expenditures</b>		
10-421-110	WAGES - PA	463,278
10-426-110	WAGES - Animal Control	25,752
10-421-122	RESERVE WAGES - PA	19,189
10-421-125	CROSSING GUARDS - PA	28,135
10-421-130	EMPLOYEE BENEFITS - PA & AC from 2015 on	359,568
-	Wages and Benefits	895,921
10-421-124	LIQUOR LAW ENFORCEMENT WAGES AND BENEFITS	2,000
10-421-453	LIQUOR LAW ENFORCEMENT - SUPPLIES	7,000
10-421-210	BOOKS, SUBSCRIPTIONS AND MEMBERSHIPS	1,032
10-421-230	TRAVEL, TRAINING, MEALS, FEES AND REGISTRATIONS -PA	7,000
10-426-230	TRAVEL MEALS, FEES & REGISTRATIONS - ANIMAL CONTROL	600
10-421-250	EQUIPMENT and VEHICLES- OPERATING SUPPLIES AND MAINT - PA	10,000
10-426-250	EQUIPMENT and VEHICLES - OPERATING SUPPLIES AND MAINT - AC	3,716
10-421-252	FUEL FOR PA VEHICLES	36,000
10-421-280	UTILITIES - PA BUILDING ONLY	12,000
10-421-290	TELEPHONE - PA	16,300
10-426-290	TELEPHONE - ANIMAL CONTROL	-
10-421-312	PROF AND TECH SERVICES - PA	14,188
10-426-315	ANIMAL CONTROL BOARDING FEES	2,800
10-421-450	SPECIAL DEPARTMENT SUPPLIES - PA	23,086
10-426-450	SPECIAL SUPPLIES - ANIMAL CONTROL	1,245
10-426-451	ANIMAL CONTROL SERVICES AND SUPPLIES & UNIFORMS	350
10-421-452	UNIFORM ALLOWANCE - PA	10,745
10-421-456	WALMART GRANT SPENDING	-



Account Description		Approved FY2015R1	
10-421-459	SHOP WITH A COP EXPENDITURES	6,500	
10-421-510	INSURANCE - Liability, Building, and Vehicles	8,000	
10-421-612	COMMUNITY SERVICES SUPPLIES - PA	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	800	
10-421-721	CAPITAL BUILDING	-	
10-421-740	CAPITAL OUTLAYS FOR EQUIPMENT (NON VEHICLE) - PA	6,951	
10-426-740	CAPITAL OUTLAYS FOR EQUIPMENT (NON VEHICLE) - ANIMAL CONT	1,500	
10-421-742	CAPITAL OUTLAYS PA VEHICLES	71,883	
10-421-756	LEASE PAYMENTS - POLICE CARS (Not Animal Control)	-	
10-426-756	ANIMAL CONTROL'S VEHICLE - LEASE	5,887	
10-421-270	PA BUILDING & MAINTENANCE	-	
10-421-950	ADMIN EXPENSES CHARGED FROM GENERAL FUND - PA	20,452	
10-421-912	FACILITIES ALLOCATION - PA (Police and Animal Control)	9,811	
	<b>Total Police Department Expenditures</b>		<b>1,180,767</b>
	<b>Police Agency Revenue less Expenditures (2014 means NL's net cost)</b>		<b>900</b>

Account Description		Approved FY2015R1	
<b>LIBRARY SPECIAL REVENUE FUND</b>			
<b>Library SRF Revenue</b>			
21-310-131	DEDICATED LIBRARY PROPERTY TAX (includes Delinquent taxes)	(459,238)	
21-350-120	FINES	(10,000)	
21-360-100	INTEREST EARNED	(2,000)	
21-360-131	INTEREST EARNED FROM THORNE SPEC USE	-	
21-360-151	INTEREST EARNED FROM LIBRARY BOND RESERVE	-	
21-360-400	SALE OF FIXED ASSETS	(20,000)	
21-360-900	SUNDRY REVENUES (Includes Copier Fees & Lost Books)	(10,965)	
21-380-130	TRANSFER TO (FROM) Gen Fund	-	
21-380-700	CONTRIBUTIONS	(14,000)	
21-380-705	OTHER GRANTS	(6,500)	
21-380-706	STATE GRANT MONEY	(4,000)	
21-380-707	DONATIONS - COLLECTIONS (Designated for Collections)	(8,000)	
21-380-708	ENDOWMENT FUND MONEY	(112,000)	
21-380-709	ENDWMNT FUND MONEY FOR LIBRARY BOARD DISCRETION	(93,000)	
<b>Total Library Fund Revenue</b>			<b>(739,703)</b>
<b>Library SRF Expenditures</b>			
21-458-110	WAGES - LIBRARY	191,276	
21-458-130	EMPLOYEE BENEFITS - LIBRARY	71,225	
21-458-240	OFFICE EXPENSE	2,700	
21-458-230	TRAVEL and DUES - Library	8,000	
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	10,000	
21-458-480	MISC SUPPLIES	2,000	
21-458-481	COLLECTIONS	5,600	
21-458-482	COLLECTIONS - DONATIONS (Spent on Collections)	8,000	
21-458-484	COLLECTIONS (Grant Money spent for Collections)	6,633	
21-458-486	COLLECTIONS PROCESSING	7,500	
21-458-630	SPECIAL PROJECTS & PROGRAMS	18,000	
21-458-631	SPECIAL PROJECT PURCHASES (ie Thorne Non-Capital)	3,640	
21-458-632	SPECIAL PROJECT -GRANTS	6,500	
21-458-633	SPECIAL PROJECT -DONATIONS	1,000	
21-458-740	CAPITAL OUTLAY - FURNISHINGS AND EQUIP	3,000	
21-458-741	ENDOWMENT FUND LIBRARY BOARD SPECIFIED USE	162,268	
21-458-912	FACILITIES ALLOCATION (16.4%)	64,489	
21-458-950	ADMIN EXPENSES CHARGED FROM GENERAL FUND - LIBRARY	11,891	
21-458-811	LIBRARY BOND PRINCIPAL - NON-DEPT	144,000	
21-458-821	LIBRARY BOND INTEREST - NON-DEPT	10,260	
<b>Total Library SRF Expenditures</b>			<b>772,748</b>
<b>LIBRARY FUND SUMMARY</b>			

Account Description		Approved FY2015R1	
<b>TOTAL LIBRARY FUND EXPENDITURES</b>		772,748	
<b>TOTAL LIBRARY FUND REVENUE</b>		(739,703)	
NET GAIN (LOSS) - (Restricted and Unrestricted)			(33,045)
<b>LIBRARY FUND UNRESTRICTED FUND BALANCE COMPUTATIONS</b>			
FUND BALANCE BEGINNING OF YEAR (Restricted and Unrestricted)		(159,693)	
NET GAIN (LOSS) - (Unrestricted only)		(33,045)	
FUND BALANCE END OF YEAR (Restricted and Unrestricted)			(126,649)
<b>TOTAL RESTRICTED FUNDS</b>			-
Percent in Fund Balance			17.1%

Account Description		Approved FY2015R1	
	<b>CAPITAL IMPROVEMENT FUND</b>		
	Beginning of the Year Balance for General Use, Facilities and Land	679,882	
49-380-130	Transfer from GF to CIF - General Use	-	
49-380-131	Transfer from GF to CIF for GF Buildings	(80,000)	
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.	(41,000)	
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	-	
	Total of Journal Entires transferring funds from other CIF Funds to here	-	
	EOY Balance - GF - For GF Buildings, Facilities and Land		558,882
	Beginning of the Year Balance for Equipment	-	
49-380-133	Transfer from GF to CIF for Equipment	-	
49-415-740	Capital Outlay - GF - Other Equipment	-	
	EOY Balance- GF - Equipment		-
	Beginning of the Year Balance for Parks	-	
49-380-134	Transfer from GF to CIF for Parks	-	
49-380-134	Transfer from GF to CIF for Parks	-	
49-415-720	Cap Outlay-Parks	579,000	
-	JE Transfer from Parks to Buiding'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	(13,593)	
49-380-136	Transfer from GF to CIF for NPPD vehicles	-	
-	JE Transfer from CIF for NPPD vehicles to Buildings' CIF	-	
49-415-746	Cap Outlay-NPPD vehicles	-	
	EOY Balance-GF-NPPD vehicles		(13,593)
	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	1,120	

Account Description		Approved FY2015R1	
49-380-138	Transfer from GF to CIF for Streets	-	
49-380-701	Revenue from CCCOG for Other (non-200 E) Street Projects	(405,799)	
49-415-748	Cap Outlay-Streets	415,799	
	JE Transfer from Streets to Building's CIF		-
	EOY Balance-GF-Street replacement		11,120
	<b>Beginning of the Year Balance for Library Facilities</b>		<b>5</b>
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 FY2015R1	
	Beginning of the Year Balance for Fire Dept.	0	
49-380-140	Transfer from GF to CIF for Fire Dept.	(60,000)	
49-415-750	Cap Outlay - Fire Dept	-	
-	JE Transfer from Fire Dept's CIF to Building's CIF	-	
	EOY Balance-GF-Fire Department		(60,000)
	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	(389)	
49-360-100	TOTAL INTEREST EARNED on CIP (not broken out)	-	
	JE Transfer to Buildings' CIF	-	
	EOY Balance - Total Accumulated Interest		(389)
	SUMMARY		
	Misc: Cache County 200 E Funds (Holding Account)		(146,286)
	Total of CIP Fund Balances from Previous Year		(177,759)
	Notes Payable (WTR CIF Loan)	-	
	Interest Earned on CIF	-	
	Total Transferred into CIF from General Fund	(140,000)	
	Total Transferred into CIF from Other Funds	(446,799)	
	Total Capital Outlay from CIF	994,799	
	Total of CIF Fund Balances at End of Budget Year - must remain a negative number. (Negative here means a positive fund balance)		30,236

Account Description		Approved FY2015R1	
<b>WATER UTILITY FUND</b>			
<b>OPERATING REVENUES</b>			
51-370-110	CHARGES FOR SERVICES (Metered Water Sales)	(1,025,612)	
51-370-190	OTHER (Misc. Receipts)	(3,000)	
51-370-250	IMPACT FEES COLLECTED (New Services)	(80,000)	
<b>Total Operating Revenues</b>			(1,108,612)
<b>OPERATING EXPENSES</b>			
51-511-110	WAGES - WATER	184,730	
51-511-130	EMPLOYEE BENEFITS - WATER	114,628	
<b>Total Wages and Benefits</b>			299,358
<b>Repairs and Maintenance</b>			
51-511-250	SUPPLIES AND FUEL	19,400	
51-511-481	PURIFICATION	20,000	
51-511-482	TRANSMISSION AND DISTRIBUTION	105,000	
51-511-485	WATER METERS	60,000	
<b>Total Repairs and Maintenance</b>			204,400
<b>Other</b>			
51-511-280	UTILITIES (Mostly Electric Power for Pumping)	96,600	
51-511-317	PROFESSIONAL FEES (Water Samples, Insp, Etc.)	16,000	
51-511-318	PROF & TECH SERVICES	44,500	
51-511-950	ADMIN EXPENSES CHARGED FROM GENERAL FUND - WATER	137,609	
51-511-230	TRAVEL AND TRAINING - Water	3,890	
51-511-290	TELEPHONE (includes data lines)	4,120	
51-511-521	COLLECTION COSTS (BAD DEBTS)	1,000	
51-511-610	OTHER OPERATING EXPENSE	5,900	
51-511-912	FACILITIES ALLOCATION (14.0%)	54,903	
<b>Total Other</b>			364,522
51-515-532	DEPRECIATION	260,000	
51-515-531	UNAMORTIZED DISCOUNT ON BONDS SOLD	7,200	
<b>Total Depreciation Expense</b>			267,200
<b>Total Operating Expenses</b>			1,135,480
<b>Net Operating Revenue Less Expenses (Net Operating Gain) Loss</b>			26,868
<b>NON-OPERATING EXPENSES AND (REVENUE)</b>			
51-360-100	INTEREST INCOME	(6,000)	
51-360-137	INTEREST EARNED - IMPACT FEES	(3,000)	
<b>Total Interest Income</b>			(9,000)
<b>Miscellaneous</b>			
51-360-400	SALE OF FIXED ASSETS	-	
51-380-210	TRANSFER FROM GF or CIP REPAY CIP LOAN	-	
51-515-610	MISCELLANEOUS EXPENSES, DUES	11,300	
51-515-830	CHARGE ON BONDS (PAYING AGENT FEES)	2,500	
51-515-820	INTEREST EXPENSE ON BONDS	20,000	
51-380-700	CAPITAL CONTRIBUTIONS - DEVELOPERS	-	

Account Description		Approved FY2015R1	
	<i>Total Miscellaneous</i>		33,800
	<b>Total Non-Operating Expenses (Revenue)</b>		24,800
	<b>CHANGE IN NET ASSETS (Net Gain) Loss</b>		51,668
<b>WATER FUND - SUMMARY INFORMATION</b>			
<b>CASH FLOW ANALYSIS</b>			
	<b>CASH AND CASH EQUIVALENTS AT END OF PREVIOUS YEAR</b>		(855,609)
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
	Net Operating Revenue Less Expenses - (Gain) or Loss	26,868	
	Total Depreciation Expense (and Amortization)	(267,200)	
	Other Misc. Expense (Revenue)	13,800	
	<i>Net Cash (provided) used by operating activities</i>		(226,532)
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
51-515-820	Interest Paid on Long-Term Debt	20,000	
	Payments on Principal on Long-Term Debt	170,000	
	Purchase of Capital Assets, Capital Projects	187,500	
	<i>Net Cash used by Capital and Related Financing Activities</i>		377,500



Account Description		Approved FY2015R1	
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
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)
<b>CASH AND CASH EQUIVALENTS AT END OF FISCALYEAR</b>			(713,641)
<b>WATER IMPACT FEES SUMMARY (RESTRICTED FUNDS)</b>			
<b>Reserved - Water Impact Fee (Restricted balance beginning of year)</b>			(833,951)
51-370-250	IMPACT FEES COLLECTED (New Services)	(80,000)	
51-360-137	INTEREST EARNED - IMPACT FEES	(3,000)	
	Projects using Impact Fees	502,096	
<b>Reserved - Water Impact Fee (Restricted balance end of year)</b>			(414,855)
<b>NET FUNDS AVAILABLE FOR WATER DEPT. IMPROVEMENTS</b>			
CASH AND CASH EQUIVALENTS AT END OF FISCALYEAR		(713,641)	
Reserved - Water Impact Fee (Restricted funds end of year)		(414,855)	
<b>FUNDS (AVAILABLE) SHORT FOR NON-IMPACT FEE WATER DEPT. IMPROVEMENTS</b>			(298,786)

Account Description		Approved FY2015R1	
<b>SEWER UTILITY FUND</b>			
<b>OPERATING REVENUES</b>			
52-370-310	CHARGES FOR SERVICES (Service Fees)	(1,140,998)	
52-370-450	IMPACT FEES COLLECTED (New Services)	(40,000)	
<b>Total Operating Revenues</b>			<b>(1,180,998)</b>
<b>OPERATING EXPENSES</b>			
52-521-110	WAGES - SEWER	65,548	
52-521-130	EMPLOYEE BENEFITS - SEWER	44,990	
-	<i>Total Wages and Benefits</i>		<b>110,538</b>
52-521-910	DISPOSAL AND TREATMENT (Paid to Logan City for Treatment)	800,000	
<i>Total Expenses for Treatment Services</i>			<b>800,000</b>
<b>Repairs and Maintenance</b>			
52-521-250	SUPPLIES, UTILITIES, GAS	16,000	
52-521-482	TRANSMISSION AND COLLECTION - SEWER FUND	37,000	
52-521-911	FUEL ALLOCATION		
<i>Total Repairs and Maintenance</i>			<b>53,000</b>
<b>Other</b>			
52-521-280	UTILITIES		
52-525-310	PROFESSIONAL FEES & SERVICES - SEWER	1,000	
52-525-318	PROF & TECH SERVICES - Eng Tech/GIS - Sewer	450	
52-521-230	TRAVEL & TRAINING - (not counted here in 2009 audit - see below for the	2,240	
52-521-950	ADMIN EXPENSES CHARGED FROM GENERAL FUND - SEWER	89,436	
52-521-610	OTHER OPERATING EXPENSE	2,000	
52-525-610	MISCELLANEOUS EXPENSES (here from 2011 on)	1,000	
52-521-912	FACILITIES ALLOCATION (6.1%)	23,902	
-	<i>Total Other</i>		<b>120,028</b>
52-525-532	DEPRECIATION EXPENSE	148,500	
52-525-531	AMORTIZATION		
<i>Total Depreciation Expense</i>			<b>148,500</b>
<b>Total Operating Expenses</b>			<b>1,232,066</b>
<b>Net Operating Revenue Less Expenses (Net Operating Gain) Loss</b>			<b>51,068</b>
<b>NON-OPERATING EXPENSES (REVENUE)</b>			
52-360-100	INTEREST EARNED	(750)	
52-360-137	INTEREST EARNED - IMPACT FEES	(500)	
52-360-400	SALE OF FIXED ASSETS	-	
-	TRAVEL & TRAINING (audit only counted this here in 2009)	-	
52-521-290	TELEPHONE	1,800	
52-525-610	MISCELLANEOUS EXP. (counted in audit above now)	-	
52-525-820	INTEREST EXPENSE ON BONDS	26,000	
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)	
<b>Total Non-Operating Expenses (Revenue)</b>			<b>(10,361)</b>
<b>CHANGE IN NET ASSETS (Net Gain) Loss</b>			<b>40,707</b>

Account Description		Approved FY2015R1	
<b>SEWER FUND - SUMMARY INFORMATION</b>			
<b>CASH FLOW ANALYSIS</b>			
<b>CASH AND CASH EQUIVALENTS AT END OF PREVIOUS YEAR</b>			(1,130,321)
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			-
	Net Operating Revenue Less Expenses - Gain or (Loss)	51,068	
	Total Depreciation Expense (and Amortization)	(148,500)	
	Other Misc. Expense (Revenue)	(4,000)	
	<i>Net Cash (provided) used by operating activities</i>		(101,432)
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
52-310-130	PROPERTY TAX - SEWER FUND	(32,911)	
52-525-820	Interest Paid on Long-Term Debt	26,000	
	Payments on Principal on Long-Term Debt	70,405	
	Procedes from Loans - Bonds		
	Purchase of Capital Assets, Capital Projects	34,800	
	<i>Net Cash used by Capital and Related Financing Activities</i>		98,294

Account Description		Approved FY2015R1	
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
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)
<b>CASH AND CASH EQUIVALENTS AT END OF FISCALYEAR</b>			(1,134,709)
<b>SEWER IMPACT FEES SUMMARY (RESTRICTED FUNDS)</b>			
	Reserved - Sewer Impact Fee (Restricted balance beginning of year)		(214,810)
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)	-	
	Reserved - Sewer Impact Fees (Restricted balance end of year)		(255,310)
<b>NET FUNDS AVAILABLE FOR SEWER DEPT. IMPROVEMENTS</b>			
	CASH AND CASH EQUIVALENTS AT END OF FISCALYEAR	(1,134,709)	
	Reserved - Sewer Impact Fee (Restricted funds end of year)	(255,310)	
	<b>NET FUNDS AVAILABLE FOR NON-IMPACT FEE SEWER DEPT. IMPROVEMENTS</b>		(879,399)

Account Description		Approved FY2015R1	
<b>STORMWATER UTILITY FUND</b>			
<b>OPERATING REVENUES</b>			
55-370-310	CHARGES FOR SERVICES (Stormwater Fees)	(182,029)	
55-370-450	OTHER STORMWATER OPERATING REVENUE	-	
<b>Total Operating Revenues</b>			<b>(182,029)</b>
<b>OPERATING EXPENSES</b>			
55-551-110	WAGES - STORMWATER (10% STREETS & 5% SEWER)	15,257	
55-551-130	EMPLOYEE BENEFITS - STORMWATER (10% STREETS)	8,584	
55-551-250	SUPPLIES, UTILITIES	2,350	
55-551-481	CANAL REBUILD PROJECT (CITY'S STORMWATER PORTION)	17,692	
55-551-482	MAINTENANCE/REPAIR/IMPROVEMENTS TO STORMWATER SYS.	93,750	
55-551-483	STORM WATER REPAIR - GENERAL	2,000	
55-551-490	MAINT. ASSIT. - BENSON IRRIGATION CO.	5,500	
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	18,146	
55-551-290	TELEPHONE	500	
55-551-230	TRAVEL & TRAINING - Stormwater Related	1,800	
55-551-310	PROFESSIONAL AND TECHNICAL SERVICES - STORMWATER	850	
55-551-318	STORM WATER FEE TO STATE	800	
55-551-912	FACILITES ALLOCATION - STORMWATER (1.7%)	6,792	
55-555-532	DEPRECIATION EXPENSE	26,950	
<b>Total Operating Expenses</b>			<b>210,071</b>
<b>Net Operating Revenue Less Expenses (Net Operating Gain) Loss</b>			<b>28,041</b>
<b>NON-OPERATING EXPENSES (REVENUE)</b>			
55-360-100	INTEREST (EARNED) PAID	(100)	
55-551-311	REIMBURSE TO SEWER. - HEAVY EQUIP USE	4,000	
55-551-754	LEASE PAYMENT ON SWEEPER	35,644	
55-555-610	OTHER OPERATING EXPENSE	-	
<b>Total Non-Operating Expenses (Revenue)</b>			<b>39,544</b>
<b>CHANGE IN NET ASSETS (Net Gain) Loss</b>			<b>67,585</b>
<b>STORMWATER UTILITY FUND - SUMMARY INFORMATION</b>			
<b>CASH FLOW ANALYSIS</b>			
<b>CASH AND CASH EQUIVALENTS AT END OF PREVIOUS YEAR</b>			<b>(278,697)</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Net Operating Revenue Less Expenses - (Gain) or Loss		28,041	
<b>Net Cash (provided) used by operating activities</b>			<b>1,091</b>
Net Cash (Provided) used by Investing Activities		(100)	
<b>CASH AND CASH EQUIVALENTS AT END OF FISCAL YEAR</b>			<b>(217,141)</b>