

RESOLUTION 15-12

2015 R3Budget

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 June 10, 2015 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.

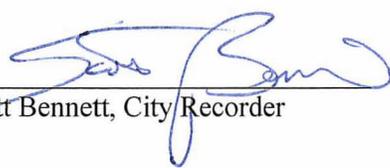
PASSED AND APPROVED by the City Council of North Logan, Utah, this 24th day of June, 2015.

NORTH LOGAN CITY

By


Lloyd Berentzen, Mayor

ATTEST:


Scott Bennett, City Recorder

	A	B	I	N
1		Account Description	Ratified FY2015R3 6/24/15	Comments On Current Year - FY2015R3 and Actuals
2		Fund Balance Target (Unreserved)	6.00%	Note worthy items highlighted in yellow
3		Statutory Percent Fund Balance	5.69%	
4		Amount Available (or deficit) and still meet Fund Balance Target	(17,252)	
5	REVENUE	Tax Year	2014	
6		TAXES		
7		Total Property Tax Rate	0.001764	
8	10-310-100	GENERAL PROPERTY TAXES - CURRENT	(1,059,430)	Match Actuals - this should be all for the year
9	10-310-130	TRANSFER TO SEWER FUND (TAX TO COVER BOND)	32,911	
10	10-310-131	TRANSFER TO LIBRARY SRF FOR DED. LIBRARY TAX	453,619	Match Actuals - this should be all for the year
11		Net G.F. General property taxes - Current	(572,900)	
12		Change compared to Previous Year	(60,420)	Audit Report
13		Percent Change	10%	Difference
14	10-310-200	PRIOR YEARS' TAXES - DELINQUENT (Only the Portion that stays in the G.F.)	(32,593)	Match Actuals
15		Net G.F. General property taxes - Delinquent	(32,593)	
16	10-310-300	GENERAL SALES AND OTHER USE TAXES	(1,912,045)	
17	10-310-350	ENERGY SALES AND USE TAX (the Portion that stays in G.F.)	(199,000)	
18	10-310-351	ENERGY SALES AND USE TAX TO CEMETERY	(94,000)	
19	10-310-500	TRANSIENT ROOM TAX	(17,000)	
20		Sum General Sales and Use Taxes	(2,222,045)	
21	10-310-400	FRANCHISE TAXES	(42,100)	
22	10-310-410	TELECOMMUNICATION LICENSE TAX (MTLT)	-	
23	10-310-600	MASS TRANSIT TAX (Pass through)	(492,000)	
24	10-310-700	PERSONAL PROPERTY UNIFORM FEE (FEE in LIEU)	(55,660)	Match Actuals
25		Misc. Other Taxes	(589,760)	
26		TOTAL TAXES	(3,417,298)	
27		Change compared to Previous Year	(114,518)	Audit Report
28		Percent Change	3%	Difference
29		TOTAL TAXES (Excludes Mass Transit - pass through)	(2,925,298)	
30		LICENSES AND PERMITS		
31	10-320-140	BUSINESS & ALCOHOL LICENSES	(40,000)	
32	10-320-210	BUILDINGS, STRUCTURES AND EQUIPMENT PERMITS	(298,826)	Match Actuals
33	10-320-250	ANIMAL LICENSES	(4,593)	Match Actuals
34		TOTAL LICENSES AND PERMITS	(343,419)	
35		Change compared to Previous Year	(10,644)	Audit Report
36		Percent Change	3%	Difference
37		INTERGOVERNMENTAL REVENUE		
38	40-330-580	STATE LIQUOR FUNDS		
39	10-330-590	NORTH PARK EQUESTRIAN FUND REVENUE		
40	10-330-805	RAPZ TAX - Population Based (UNSPECIFIED USE)	(13,630)	
41	10-330-806	RAPZ TAX - FOR SPECIFIC PROJECT	(70,000)	
42		RAPZ planned in agreement associated with the 6(f) conversion (all for CRC)		
43				
44				
45		State and Other Government Funds	(83,630)	

	A	B	I	N
1		Account Description	Ratified FY2015R3 6/24/15	Comments On Current Year - FY2015R3 and Actuals
46	10-330-145	STATE POLICE GRANT		
47	10-330-420	OTHER POLICE GRANTS		
48	10-330-130	FIRE HOMELAND SECURITY GRANT		
49	10-330-140	FUNDS FROM FEMA FOR TRAINING		
50	10-330-416	STATE FIRE GRANTS - CAPITAL		
51	10-330-417	STATE FIRE GRANT - RADIOS		
52	10-330-418	STATE FIRE GRANTS - EMS	(1,588)	Match Actuals
53	10-330-419	COURT GRANT (New account for FY2007)		
54	10-330-431	POLICE SEAT BELT REIMBURSEMENT		
55	10-330-801	COUNTY EMS GRANT (Ambulance/Extrication payment from SIMS)	(7,818)	
56	10-330-717	FIRE TRAINING GRANT FROM CACHE COUNTY	(800)	Match Actuals
57	10-330-716	COUNTY ALLOCATION TO FIRE DEPT (For Response in Unincorporated Areas)	(7,134)	
58	10-330-802	REIMBURSEMENTS TO NLC FOR FIRE EQUIPMENT USAGE		
59		<i>Public Safety Grants</i>	(17,340)	
60	10-330-560	CLASS "C" ROAD FUND ALLOTMENT		
61	10-330-400	STATE SURPLUS FUND 800E "grant"		
62	10-330-401	TRANS FROM COUNTY FOR ROADS (Sales Tax for Roads)		
63		<i>Misc. Intergovernmental Revenue (Roads)</i>	(288,750)	
64		TOTAL INTERGOVERNMENTAL	(389,720)	
65		<i>Change compared to Previous Year</i>	13,265	<i>Audit Report</i>
66		<i>Percent Change</i>	-3%	<i>Difference</i>
67		CHARGES FOR SERVICES		
68	10-340-130	ZONING AND SUBDIVISION FEES	(15,000)	
69	10-340-140	PLAN CHECKING FEES	(64,767)	Match Actuals plus one more month estimates
70	10-340-160	UTILITY ENCROACHMENT PERMITS	(1,000)	
71	10-340-783	ROAD IMPACT FEES COLLECTED	(88,083)	Match Actuals
72		<i>Normally expected revenue from road impact fees</i>		
73		<i>Have school do extra road work in lieu of paying road impact fees</i>		
74	10-340-784	PARK IMPACT FEES COLLECTED	(107,932)	Match Actuals
75	10-340-310	STREET, SIDEWALK & CURB REPAIR	(37,557)	Match Actuals
76		<i>Total Zoning and Subdivision Fees</i>	<i>(314,340)</i>	
77	10-340-150	SALE OF MAPS & PUBLICATIONS	(200)	
78	40-340-200	POLICE SERVICES FEE - HYDE PARK		
79	40-340-202	POLICE SERVICES FEE - SMITHFIELD		
80	10-340-250	CENTRAL DISPATCH FUND	(92,019)	Match Actuals
81	10-340-782	WILDLAND FIRE REVENUE	(310)	Match Actuals
82	40-340-904	MISC REVENUE FROM NPPD OPR. (Fingerprint, Backgrnd Checks, etc.)		
83		<i>Total Public Safety</i>	<i>(92,329)</i>	
84	10-340-430	REFUSE COLLECTION CHARGES	(791,051)	Match Actuals plus est. to end of year (10 months)
85		<i>Change compared to Previous Year</i>	<i>(23,199)</i>	<i>Audit Report</i>
86		<i>Percent Change</i>	<i>3%</i>	<i>Difference</i>
87	10-340-700	PARK & RECREATION FEES	(4,063)	Match Actuals
88	10-340-781	LITTLE LEAGUE FEES	(8,193)	Match Actuals
89	10-340-782	JUNIOR JAZZ FEES	(5,183)	Match Actuals
90	10-340-785	GENERAL SPORTS FEES	(5,000)	
91	10-340-786	ELK RIDGE SOCCER FIELDS REVENUE (For Turf Field Maint)	(5,000)	New Account
92	10-340-787	CACHE VALLEY STORYTELLING FESTIVAL REVENUE and DONATIONS	(15,000)	
93		<i>Total Parks and public property</i>	<i>(42,439)</i>	
94	10-340-810	SALE OF CEMETERY PLOTS AND OTHER CEMETERY FEES	(5,881)	Match Actuals
95		<i>Total Cemetery Revenue</i>	<i>(5,881)</i>	
96		TOTAL CHARGES FOR SERVICES	(1,241,240)	
97		<i>Change compared to Previous Year</i>	<i>198,285</i>	<i>Audit Report</i>
98		<i>Percent Change</i>	<i>-14%</i>	<i>Difference</i>

	A	B	I	N
1		Account Description	Ratified FY2015R3 6/24/15	Comments On Current Year - FY2015R3 and Actuals
99		FINES AND FORFEITURES		
100	10-350-110	COURT FINES	(119,569)	Match actuals and estimate to end of year
101	10-350-120	PARKING TICKETS	(1,500)	Note Court is a net loss to the city of about \$85K
102	10-350-125	NORTH PARK SB72 FINES	(500)	
103	10-350-130	ANIMAL CONTROL FINES	(2,000)	
104		TOTAL FINES AND FORFEITURES	(123,569)	
105		Change compared to Previous Year	(3,508)	Audit Report
106		Percent Change	3%	Difference
107		MISCELLANEOUS REVENUE		
108	10-360-100	INTEREST EARNINGS - misc rev.	(3,771)	The relative distribution of these numbers may be off. It's hard to predict and not worth the effort it takes to determine where the interest is going to be allocated. Since these are such low numbers we will hold off adjusting them until the end of the FY, then they can be fixed as needed. Adjust to actuals for now
109	10-360-131	INTEREST EARNED - EQUESTRIAN PARK	-	
110	10-360-132	INTEREST EARNED - LITTLE LEAGUE FUND	(23)	
111	10-360-133	INTEREST EARNED ON ROAD IMPACT FEES	(500)	
112	10-360-134	INTEREST EARNED ON PARK IMPACT FEES	(663)	
113	10-360-436	INTEREST EARNED ON LIQUOR FUNDS	-	
114	10-360-137	INTEREST EARNED ON RAPZ TAX FOR SPECIFIC PROJECT	-	
115	10-360-138	INTEREST EARNED ON JUNIOR JAZZ FUND	(18)	
116	10-360-139	INTEREST EARNED ON CEMETERY FUND	(780)	
117	10-360-140	INTEREST EARNED ON GENERAL SPORTS FUND	(7)	
118	10-360-141	INTEREST EARNED - LIBRARY CONST FUND (Moved 21-360-151)	-	
119	10-360-143	INTEREST EARNED - ELK RIDGE SOCCER TURF MAINTENANCE FUND	(1)	
120	10-360-136	INTEREST EARNED - CLASS C ROAD FUNDS	-	
121	10-360-142	INTEREST EARNED ON ROAD BOND	-	
122	10-360-454	INTEREST EARNED ON SHOP WITH A COP	-	
123	10-360-152	INTEREST EARNED ON WILDLAND FIRES	(183)	
124		Total Interest Earnings	(5,946)	
125	10-360-200	RENTAL INCOME	(2,000)	
126	10-360-900	SUNDRY REVENUES	(9,000)	
127	10-360-904	SHOP WITH A COP		
128	10-380-110	MISC DONATIONS TO THE CITY		
129	10-330-402	TRANSFER FROM RDA FOR ADMINISTRATION EXPENSES	(4,900)	
130		Error Correction made at the time of the 2012 Audit		
131		Total Rents & Miscellaneous	(15,900)	
132		TOTAL OTHER	(21,846)	
133				Audit Report
134				Difference
135	10-360-400	SALE OF FIXED ASSETS	(11,760)	Match Actuals. PH Version included sale of Library's shelves
136				
137		Sale of materials and supplies and other	(11,760)	
138				
139				
140		TOTAL MISC. REVENUE	(33,606)	
141		Change compared to Previous Year	24,954	Audit Report
142		Percent Change	-43%	Difference
143		OTHER REVENUE (misc. plus contributions)		
144				
145				
146		CONTRIBUTIONS AND TRANSFERS		
147		LOAN PROCEEDS		
148		TRANS FROM CAP EXP. FOR CAP. PROJECTS		
149	10-380-120	DONATIONS FOR CEMETERY		
150				
151		Total Contributions and Transfers		
152				Audit Report
153				Difference
154		Total General Fund Revenue		
155		The following is the revenue figure used to compute % Unreserved Fund Balance		
156		TOTAL GENERAL FUND REVENUE	(5,548,851)	
157		Change compared to Previous Year	107,834	Audit Report
158		Percent Change	-2%	Difference
159				
160		TOTAL GENERAL FUND REVENUE EXC. TRANSFERS TO GF	(5,548,851)	
161		Change compared to Previous Year	107,834	Audit Report
162		Percent Change	-2%	Difference

	A	B	I	N
1		Account Description	Ratified FY2015R3 6/24/15	Comments On Current Year - FY2015R3 and Actuals
163		Expenditures		
164		GENERAL GOVERNMENT		
165		City Council		
166	10-411-110	WAGES - CITY COUNCIL (Includes expense allowance for 5 CC)	37,320	Slight change due to counting Mayor's Health
167	10-411-130	EMPLOYEE BENEFITS - CITY COUNCIL	9,850	benefits (wage In lieu) as benefit rather than salary.
168		<i>Wages and Benefits</i>	47,170	
169	10-411-220	PUBLIC NOTICES - CITY COUNCIL	1,118	Match Actuals
170	10-411-230	TRAVEL AND TRAINING - CITY COUNCIL	6,510	Match Actuals
171	10-411-312	PROFESSIONAL AND TECHNICAL SERVICES - CITY COUNCIL	29,486	Match Actuals
172	10-411-331	YOUTH CITY COUNCIL	1,000	
173	10-411-332	NEWSLETTER	9,031	Match Actuals plus est. to end of year
174	10-411-480	ELECTIONS	-	
175	10-411-610	MISCELLANEOUS INCIDENTAL EXPENSES	1,200	
176		Total City Council	95,515	
177		<i>Change compared to Previous Year</i>	(11,559)	<i>Audit Report</i>
178		<i>Percent Change</i>	-11%	<i>Difference</i>
179				
180		City Justice Court		
181	10-412-110	WAGES - COURT		
182	10-412-130	EMPLOYEE BENEFITS - COURT		
183	10-412-240	OFFICE EXPENSES & TRAVEL - COURT	16,276	Match Actuals plus est. to end of year
184	10-412-312	PROFESSIONAL AND TECHNICAL SERVICES - COURT	45,000	Match Actuals plus est. to end of year
185	10-412-315	STATE TREAS-VICTIM REPARATION	45,000	
186	10-412-316	PAY TO H.P. - JUDGE'S, CLERK'S & BAILIFF'S WAGES and BENEFITS	100,264	
187	10-412-740	CAPITAL OUTLAY FOR FACILITIES & EQUIPMENT - COURT		
188				
189		Total City Justice Court	206,540	
190		<i>Change compared to Previous Year</i>	27,988	<i>Audit Report</i>
191		<i>Percent Change</i>	16%	<i>Difference</i>
192				
193		Executive Staff		
194	10-413-110	WAGES - EXEC	97,273	
195	10-413-130	EMPLOYEE BENEFITS - EXEC	45,538	
196		<i>Wages and Benefits</i>	142,811	
197	10-413-210	DUES,SUPPLIES,TRAVEL, VEHICLE MAINT- EXEC	3,000	
198	10-413-312	PROFESSIONAL AND TECHNICAL SERVICES - EXEC	3,100	
199	10-413-950	ADMINISTRATIVE ALLOC-EXEC	(40,130)	
200		Total Executive Staff	108,781	
201		<i>Change compared to Previous Year</i>	8,978	<i>Audit Report</i>
202		<i>Percent Change</i>	9%	<i>Difference</i>
203				
204				
205		Administrative Agencies		
206	10-414-110	WAGES - PERMANENT EMPLOYEES - ADMIN	172,746	Match Actuals plus est. to end of year. Changed to
207	10-414-130	EMPLOYEE BENEFITS - ADMIN	104,349	Fam. Health ins. for one employee plus bring Kim J-T
208		<i>Wages and Benefits</i>	277,095	back for multiple training
209	10-414-230	TRAVEL AND DUES - ADMIN	4,200	
210	10-414-313	PROFESSIONAL AND TECHNICAL SERVICES - ADMIN	20,000	
211	10-414-510	INSURANCE (BONDS ON PERSONNEL ONLY)	5,800	
212	10-414-740	CAPITAL OUTLAY FOR EQUIPMENT - ADMIN	0	Delete from F2015 for copier. Keep in 2016 and
213	10-414-950	ADMINISTRATIVE ALLOC-ADMIN	(155,727)	
214		Total Administrative Agencies	151,368	
215		<i>Change compared to Previous Year</i>	10,782	<i>Audit Report</i>
216		<i>Percent Change</i>	8%	<i>Difference</i>
217				

1	A	B	I	N
		Account Description	Ratified FY2015R3 6/24/15	Comments On Current Year - FY2015R3 and Actuals
218		Non-Departmental (Administration)		
219	10-415-230	TRAVEL AND DUES - NON-DEPT		
220	10-415-240	OFFICE EXPENSE, SUPPLIES - NON-DEPT	6,000	
221	10-415-241	POSTAGE- NON-DEPT	12,000	Reduce
222	10-415-245	PRINTED FORMS - NON-DEPT	3,700	
223	10-415-250	EQUIPMENT-OPERATING SUPPLIES AND MAINT - NON-DEPT	3,505	
224	10-415-251	NON-DEPT. (CITY-WIDE) DUES and COMPUTER SUPPORT	19,130	Caselle: \$905/mo, ULCT: \$451/yr, Remainder: computer support for city computers
225	10-415-290	TELEPHONE - NON-DEPT	6,000	
226	10-415-312	PROFESSIONAL AND TECHNICAL SERVICES - NON-DEPT	2,100	Budget includes \$1500/yr Codify Service. Can reduce some
227	10-415-315	COUNTY DISPATCH - NON-DEPT	124,000	Increase for radio system
228	10-415-318	STORM WATER FEE	-	
229	10-415-319	SPECIAL PROJECT- KREBS SUBDIVISION	-	
230	10-415-400	BAD DEBT EXPENSE		
231	10-415-610	MISCELLANEOUS SUPPLIES - NON-DEPT	3,000	
232	10-415-620	MISCELLANEOUS SERVICES - NON-DEPT	14,000	
233	10-415-710	LAND, ROW AND EASEMENT PURCHASES	-	
234	10-415-750	LEASE PAYMENTS (or Purchase) COPIER		
235	10-415-740	CAPITAL OUTLAY FOR EQUIPMENT - NON-DEPT	3,000	Can reduce some
236	10-415-912	FACILITIES ALLOCATION - ALL GEN. FUND - (INCLUDES ALL GEN. FUND F.A.	222,112	Computed at 12/11th of actual
237	10-415-950	ADMINISTRATIVE ALLOC-NON-DEP	(20,394)	
238		Total Non-Departmental	398,153	
239		Change compared to Previous Year	220,192	Audit Report
240		Percent Change	124%	Difference
241				
242		Planning Commission		
243	10-418-110	WAGES - PLAN. COMM.	3,600	
244	10-418-130	EMPLOYEE BENEFITS - PLANNING COMMISSION	372	Computed at 12/11th of actual
245		Wages and Benefits	3,972	
246	10-418-230	TRAVEL & NOTICES - P&Z	2,000	
247	10-418-311	PROF AND TECH SERVICES - P&Z	-	
248		Journal Entry related to Facilities		
249		Total Planning Commission	5,972	
250		Change compared to Previous Year	(907)	Audit Report
251		Percent Change	-13%	Difference
252		TOTAL GENERAL GOVERNMENT	966,329	
253		Change compared to Previous Year	255,474	Audit Report
254		Percent Change	36%	Difference
255		COMMUNITY DEVELOPMENT		
256	10-461-110	WAGES - COMMUNITY DEVELOPMENT	64,677	
257	10-461-130	EMPLOYEE BENEFITS - COMMUNITY DEVELOPMENT	39,037	
258		Wages and Benefits	103,714	
259	10-461-230	TRAVEL AND DUES - COMMUNITY DEVELOPMENT	4,500	
260	10-461-250	SUPPLIES, GAS, PHONE, VEHICLE MAINT - COMMUNITY DEVELOPMENT	2,290	Misc. Adjustments relative to actuals made by Dept Head
261	10-461-290	TELEPHONE	1,500	
262	10-461-311	PROF & TECH SERVICES (CONSULTING) - COMM DEV	8,500	
263		Fees - CMPO, CPDO	8,000	
264		Other - Consultant Work	1,000	
265				
266	10-461-740	CAPITAL OUTLAY FOR EQUIPMENT - COMMUNITY DEVELOPMENT	0	
267		TOTAL COMMUNITY DEVELOPMENT	120,504	

	A	B	I	N
1		Account Description	Ratified FY2015R3 6/24/15	Comments On Current Year - FY2015R3 and Actuals
268		ECONOMIC DEVELOPMENT		
269	10-465-450	COMMUNITY PROMOTION & ADVERTISING	2,500	
270		<i>Fees - Chamber of Commerce</i>	2,500	
271	10-465-236	TRAVEL AND TRAINING - ECON DEV	1,000	
272	10-465-270	ENTRY SIGN, ADVERTISING SIGN AND OTHER MAINTENANCE		
273	10-465-314	PROF & TECH SERVICES (CONSULTING) - ECON DEV - GENERAL	1,000	
274	10-465-315	PROF & TECH SERVICES (CONSULTING) - CITY CENTER		
275		TOTAL ECONOMIC DEVELOPMENT	4,500	
276		TOTAL COMMUNITY DEVELOPMENT AND ECONOMIC DEVELOPMENT	125,004	
277		<i>Change compared to Previous Year</i>	11,907	<i>Audit Report</i>
278		<i>Percent Change</i>	11%	<i>Difference</i>
279		PLANNING COMMISSION, COMMUNITY + ECONOMIC DEVELOPMENT	130,977	
280				
281		FACILITIES DEPARTMENT		
282				
283				
284				
285				
286		Facilities Costs Shared by All Departments		
287	10-416-110	WAGES - FACILITIES	73,982	
288	10-416-130	EMPLOYEE BENEFITS - FACILITIES	36,880	
289		<i>Wages and Benefits</i>	110,862	
290	10-416-318	PROF & TECH - FACILITIES (Custodial contract)	5,000	
291	10-416-250	SUPPLIES, DUES, TRAVEL, GAS, & VEHICLE MAINT - FACILITIES	8,500	
292	10-416-251	VEHICLE MAINTENANCE (STOP USING IN 2016. EACH DEPARTMENT WILL HAVE ITS OWN VEHICLE MAINTENANCE EXPENSES)	15,000	
293	10-416-252	EMERGENCY RESPONSE & DISASTER PREPAREDNESS	3,560	Was not captured in 2014 Facilities Total
294	10-416-253	SAFETY	3,175	
295	10-416-291	WATER AND SEWER USAGE	3,200	All buildings' culinary water & sewer bills. Should not count Park's or Cemetery's culinary water or sewer usage for irrigation and splash pad water.)
296	10-416-740	CAPITAL OUTLAY FOR EQUIPMENT - FACILITIES	15,400	
297	10-416-950	ADMIN EXPENSES CHARGED FROM G.F. - FACILITIES	22,276	
298	10-416-270	BLDG & GROUNDS-SUPPLIES & MAIN - FACILITIES	44,237	Match Actuals
299	10-416-271	BLDG & GROUNDS REPAIR PROJECTS - FACILITIES	27,050	2015 Facilities Projects listed below:
300		<i>Will List specific projects each year here</i>	4,300	Library conf room upgrades
301			11,500	Lions bldg. roof and gutters
302			1,250	City offices tech upgrades
303			6,500	Library lighting upgrades
304			1,375	Electrical Upgrades near Lion's bldg
305			2,125	Meadow View Park pavillion electrical
306			put off	Library Roof repairs (May put off 'till next year)
307		Sub-Total Facilities Costs Shared by All Departments	258,260	
308		Facilities Costs Shared by All Departments Except Police Agency		
309	10-416-280	UTILITIES - GAS, ELECTRICITY, (All except Police Building) - FACILITIES	95,500	
310	10-416-290	TELEPHONE (non-mobile) , CABLE, INTERNET, & SECURITY ALARMS (All except Police Building)	5,000	Increase to cover other dept's phones (desk), Peak Alarm, and Internet
311	10-416-510	INSURANCE (LIABILITY, FIRE, AND VEHICLES - (All except Police Agency Building)	49,413	Match Actuals. (9.5% to PA; the rest here)
312		Sub-Total Facilities Costs Shared by All Departments except Police Agency	149,913	
313		TOTAL FACILITIES DEPARTMENT COSTS	408,173	
314		Departmental Allocations		
315	10-415-912	FACILITIES ALLOCATION - ALL GEN. FUND - (IN THIS LINE IT INCLUDES ALL GEN. FUND F.A. STARTING IN 2014)	222,112	
316	21-458-912	FACILITIES ALLOCATION - LIBRARY	89,286	
317	10-421-912	FACILITIES ALLOCATION - PA (Police and Animal Control)	24,591	
318	51-511-912	FACILITIES ALLOCATION - WATER	59,075	
319	52-521-912	FACILITIES ALLOCATION - SEWER	25,785	
320	55-551-912	FACILITIES ALLOCATION - STORMWATER	7,383	
321		Total of all above allocations	408,173	
322	10-416-912	FACILITIES ALLOCATION	(408,173)	
323		Net Budget Impact - (should be zero)	-	
324				10-416-252 - Emergency Reponse & Disaster Prep - audit question
325		POLICE AGENCY		
326				
327	PA-XXX-New	POLICE SERVICE FEE - NORTH LOGAN	873,990	
328	10-426-315	ANIMAL CONTROL BOARDING FEES	2,800	
329	10-426-452	DEER HERD MANAGEMENT	200	
330	New	TRANSFER FROM NLC TO ESTABLISH PA FUND BALANCE	-	
331		Total Cost to North Logan City for Police Services	876,990	
332		<i>Change compared to Previous Year</i>	(280,148)	
333		<i>Percent Change</i>	-24%	

1	A	B	I	N
		Account Description	Ratified FY2015R3 6/24/15	Comments On Current Year - FY2015R3 and Actuals
		FIRE DEPARTMENT		
334				
335	10-422-110	WAGES - FIRE	107,405	
336	10-422-120	VOLUNTEERS PAY- FIRE	65,000	
337	10-422-130	EMPLOYEE BENEFITS - FIRE	69,000	
338		<i>Wages and Benefits</i>	241,405	
339		Training and Training Supplies		
340	10-422-230	TRAVEL FOR TRAINING - FIRE	6,600	
341	10-422-236	OUTSIDE TRAINING EXPENSES (ALSO INCLUDE USE OTHER FACILITIES)	14,000	
342	10-422-237	GRANT TRAINING EXPENSES	1,295	
343	10-422-457	SPECIAL DEPT SUPPLIES FOR DRILL AND PUBLIC ED. - FIRE	6,500	
344	10-422-741	TRAINING EQUIPMENT - FIRE	-	
345		Administration		
346	10-422-231	MEALS FOR TRAINING DRILLS - SOCIAL ACTIVITIES - FIRE	5,000	
347	10-422-240	OFFICE EXPENSES AND DUES - FIRE (and PLANNING)	9,000	
348	10-422-290	MOBILE PHONES AND PAGERS	7,000	
349	10-422-310	PROF AND TECH SERVICES - Incl. INFECTIOUS CONTROL & SAFETY	14,100	
350		Operations		
351	10-422-250	EQUIPMENT & VEHICLE REPAIRS AND MAINTENANCE - FIRE	18,000	
352	10-422-252	VEHICLE FUEL	10,000	Should be able to cut this back but not as much as
353	10-422-452	UNIFORMS & PERS GEAR - FIRE	7,000	
354	10-422-453	SPECIAL DEPT SUPPLIES	5,000	
355	10-422-454	FIRST RESPONDER CONSUMABLES - FIRE	5,000	
356	10-422-455	FIRE OPERATIONS CONSUMABLES	9,000	
357	10-422-456	FIRE OPERATIONS EQUIPMENT	15,000	
358	10-422-458	HOMELAND SECURITY GRANT EXPENDITURES		
359	10-422-459	WILDLAND FIRE EXPENSES	10,000	Wildland Fire equipment as approved by City
360	10-422-746	FIRE DEPARTMENT STATE GRANT EXPENDITURES		
361		Capital Expenditures, Other		
362	10-422-742	CAPITAL EQUIPMENT - AUX EQUIP - FIRE	0	
363	10-422-743	CAPITAL EXPENDITURES USING OTHER MISC. FUNDS (one-time \$)	0	
364	10-422-747	CAPITAL EQUIPMENT - NEW VEHICLES (non-replacements) - FIRE	-	
365	10-422-754	CAPITAL EQUIPMENT - LEASE/PURCHASE PAYMENTS - FIRE	0	
366	10-422-912	FACILITIES ALLOCATION - FIRE (Not used from FY2016 on)	deleted	Now included in Non-Dept
367		FIRE DEPARTMENT	383,900	
368		<i>Change compared to Previous Year</i>	(12,860)	<i>Audit Report</i>
369		<i>Percent Change</i>	-3%	<i>Difference</i>
370		FIRE DEPARTMENT LESS CAPITAL PURCHASE	383,900	
371				

	A	B	I	N
1		Account Description	Ratified FY2015R3 6/24/15	Comments On Current Year - FY2015R3 and Actuals
372		BUILDING INSPECTION / ENGINEERING		
373	10-424-110	WAGES - INSP	130,654	
374	10-424-130	EMPLOYEE BENEFITS - INSP	113,540	
375		<i>Wages and Benefits</i>	244,193	
376	10-424-210	BOOK,SUBSCR & MEMBERSHIP - INSP	1,500	
377	10-424-230	TRAVEL AND TRAINING - INSP	3,930	
378	10-424-250	EQUIPMENT-OPERATING SUPPLIES, FUEL & VEHICLE MAINT	8,000	Can Probably Reduce but only some
379	10-424-290	TELEPHONE - INSP	3,820	
380	10-424-311	PROF & TECH SERVICES - OTHER - INSP	500	
381	10-424-318	PROF & TECH SERVICES - PLAN CHECK COSTS - INSP	4,000	Should be able to cut this back at this point
382	10-424-317	PROF & TECH SERVICES - Eng Tech/GIS	3,994	
383	10-424-450	SPECIAL DEPT. SUPPLIES - INSP	1,960	
384	10-424-740	CAPITAL OUTLAY FOR EQUIPMENT - INSP		
385		BUILDING INSPECTION / ENGINEERING	271,897	
386		<i>Change compared to Previous Year</i>	(52,833)	<i>Audit Report</i>
387		<i>Percent Change</i>	-16%	<i>Difference</i>
388		<i>Net Cost (Earnings) of Building and Inspection - to Revenue from Building Permits and Plan Check Fees</i>	(91,696)	
389		TOTAL PUBLIC SAFETY (Police, Fire, Building Inspection)	1,529,787	
390				<i>Audit Report</i>
391				<i>Difference</i>
392				
393		ROADS AND STREETS		
394	10-441-110	WAGES - STREETS	116,447	
395	10-441-130	EMPLOYEE BENEFITS - STREETS	57,908	
396		<i>Wages and Benefits</i>	174,355	
397	10-441-240	OFFICE EXPENSE,DUES - STREETS	2,800	
398	10-441-230	TRAVEL AND TRAINING	1,600	
399	10-441-250	EQUIPMENT & VEHICLES - OPERATING SUPPLIES, MAINT, GAS - STREETS	30,000	Should be able to cut this back at this point
400	10-441-280	LIGHTING - STREETS	22,000	
401	10-441-290	TELEPHONE	3,478	
402	10-441-270	SIDEWALKS, TRAILS, PATHS	6,960	Move \$1K from here to line below
403	10-441-310	PROF AND TECH SERVICES - STREETS	14,500	
404			10,000	<i>Tree and weed cutting on and adjacent to streets)</i>
405			3,500	<i>Misc.</i>
406			11,300	<i>Engineering Support for 1200 East. To be reimbursed from CCCOG Funds</i>
407			-11,300	<i>Reimbursement from CCCOG for the above</i>
408	10-441-315	ROAD SURFACE TREATMENTS BY CONTRACT	225,000	
409		<i>Crack Seals</i>	32,967	<i>Crack Seals</i>
410		<i>Slurry Seals or High Density Mineral Bond</i>	24,265	<i>Slurry Seals or High Density Mineral Bond</i>
411		<i>Chlp Sealing</i>	60,670	<i>Chlp Sealing</i>
412		<i>Thin Lift Overlays</i>	85,018	<i>Thin Lift Overlays</i>
413		<i>Road Striping</i>	18,741	<i>Road Striping</i>
414		<i>Misc Other</i>	3,340	<i>Misc Other</i>
415	10-441-411	HEAVY EQUIPMENT RENTAL (other) - STREETS	16,400	
416		<i>Lease Backhoe</i>	9,400	
417		<i>Compact Excavator</i>	2,000	
418		<i>Misc Other</i>	5,000	
419	10-441-412	MATERIAL FOR ROAD SIGNAGE - STREETS	8,100	
420	10-441-413	MATERIAL FOR SNOW AND ICE CONTROL - STREETS	15,000	Some savings in snow removal costs
421	10-441-422	MATERIAL FOR ROAD MAINT AND REPAIR (Asphalt, sand, rock, concrete for city crews)	23,423	
422	10-441-750	CAPITAL IN PROCESS (In Progress)	23,230	
423	10-441-740	CAPITAL EQUIP. PURCHASES	14,063	
424			14,063	
425				
426	10-441-746	MAINT AND REPAIR CONTRACTS (NOT CAPITAL IMPROVEMENTS)	25,112	Match Actuals
427				
428				

	A	B	I	N
1		Account Description	Ratified FY2015R3 6/24/15	Comments On Current Year - FY2015R3 and Actuals
429	10-441-747	ROAD IMPROVEMENTS USING IMPACT FEES	185,492	
430		<i>Hold to accumulate for 2300 North, east of 1600 East, with Canyon Gates Subdivision</i>	11,600	Road's 23% of \$50K for work to have Impact Fees
431			30,000	1200 E2300 N through Elk Ridge East Road to fund portion not covered by CCCOG
432			14,000	Purchase ROW Through Stroud's from Developer
433			(8,273)	Reimbursement from CCCOG for Stroud ROW
434			138,265	North Logan City's portion of local match for 200 East PIN 10400
435				
436	10-441-748	ROAD PROJECTS - CAPITAL IMPROVEMENTS (GEN FUNDS)	304,778	
437		<i>Johnson Park upper loop (curb will come out of stormwater budget at \$13.50/ft)</i>	169,778	
438		<i>Montage (curb will come out of stormwater budget at \$13.50/ft)</i>	135,000	This project In progress
439		<i>1000E (1500N to 1800N Reinstallation (at the same time as waterline reinstall)</i>	101,000 unfunded	
440		<i>2700N (1300E to 1600E) Reinstallation</i>	268,434 unfunded	
441			145,891	1200 E. Paid so far out of Developer's Cash Bond of \$145,891
442			(145,891)	Need to account for this in the actuals
443				
444	10-441-749	ROAD CONSTRUCTION WITH BOND FUNDS		
445	10-441-754	LEASE PAYMENTS FOR SWEEPER (See Stormwater Now)		
446	10-441-755	LEASE PAYMENTS FOR LOADER	7,100	
447	10-441-756	LEASE PAYMENTS FOR LARGE TRUCKS	64,050	Corrected numbers
448		<i>LEASE PAYMENTS FOR TEN-WHEEL DUMP</i>	29,560	
449		<i>LEASE PAYMENT FOR NEW 4X4 PLOW TRUCK</i>	34,490	
450	10-441-912	FACILITIES ALLOCATION - STREETS (Not used from FY2016 on)	deleted	Now included in Non-Dept.
451	10-441-800	MASS TRANSIT EXPENSE (Pass through)	492,000	Was \$535,000 in the PH version
452		ROADS AND STREETS	1,723,491	Bottom line for streets-essentially same
453		<i>Change compared to Previous Year</i>	483,329	Audit Report
454		<i>Percent Change</i>	39%	Difference
455		ROADS AND STREETS NOT INCLUDING MASS TRANSIT (Pass through)	1,231,491	
456		SANITATION		
457	10-442-316	PAYMENTS TO LOGAN FOR WASTE COLLECTION - TRASH	750,561	
458				Audit Report
459		PUBLIC WORKS		Difference
460	10-449-110	WAGES - PERMANENT EMPLOYEES - PUBLIC WORKS	90,695	
461	10-449-130	EMPLOYEE BENEFITS - PUBLIC WORKS	56,290	
462		Wages and Benefits	146,986	
463	10-449-NEW#	SUPPLIES, TRAVEL, VEHICLE MAINT- PUBLIC WORKS		
464	10-449-290	TELEPHONE	1,520	
465	10-449-950	ADMINISTRATIVE ALLOC-PUBLIC WORKS	(111,379)	
466		Total Public Works	37,126	
467				Audit Report
468				Difference
469		<i>Streets, Public Works and Public Improvements (Also Sanitation)</i>	2,511,178	
470				Audit Report
471				Difference
472		ROADS, STREETS & PUBLIC WORKS (Incl. BOND PAYMENTS)	1,723,491	
473				
474		Audit: Check For Using Class "C" Road Funds For Roads		
475		Total ROADS AND STREETS EXPENDITURES QUALIFYING FOR CLASS "C" ROAD FUNDS	1,537,999	
476		Total Class "C" ROAD FUNDS	(288,750)	
477			1,249,249	
478		Difference Represents the amount of Class "C" Road Costs Not Covered by Class "C" Roads Funds. (Should always be a Positive Amount)		
479				
480				
481		Parks and Park Areas		
482	10-451-110	WAGES - PERMANENT EMPLOYEES - PARKS	124,822	
483	10-451-130	EMPLOYEE BENEFITS - PARKS	66,278	
484		Wages and Benefits	191,100	

	A	B	I	N
1		Account Description	Ratified FY2015R3 6/24/15	Comments On Current Year - FY2015R3 and Actuals
486	10-451-250	SUPPLIES,TRAVEL,PHONE, GAS & VEHICLE MAINT - PARKS	15,500	
486	10-451-270	GROUNDS - MAINTENANCE - PARKS	60,000	This change is to account for Water & Sewer costs in each department - so far about \$18,900 for parks.
487	10-451-272	ARBOR DAY AND TREES - ALL PARKS	3,000	Should be able to cut this back at this point
488	10-451-290	TELEPHONE	1,660	
489	10-451-312	PROFESSIONAL AND TECHNICAL SERVICES - PARKS	1,000	
490	10-451-NEW#	WATER USAGE - IRRIGATION (New in FY2015) - (Should have no sewer fee		Accounted for above in 10-451-270 for now. Consider breaking off seperately next revision.
491	10-451-NEW#	WATER AND SEWER USAGE - SPLASH PADS (New in FY2015)		
492	10-451-318	WEED CONTROL - CITY WIDE	18,150	
493		<i>Spraying for noxious weeds on city land</i>		
494		<i>Twice per year Cutting of tall weeds on NLC Open spaces (includes control of non-noxious weeds)-</i>		
495	10-451-273	STREET TREE MAINTENANCE	4,000	
496	10-451-710	CAPITAL OUTLAY - LAND - PARKS	10,000	
497		CAPITAL OUTLAY - LAND - OTHER Prior to 2000		
498	10-451-720	LIBRARY CAPITAL EXPENDITURES -		
499	10-451-730	RAPZ PROJECTS (Use Population Based Funds)	13,630	Match this planned expenditure to the actuals that have come in from RAPZ for population.
500	10-451-728	PARK IMPROVEMENTS FOR CVSTF	-	Note change in how this account is to be used compared to 10-456-728 in future years
601	10-451-729	ELK RIDGE SOCCER FIELDS (ASTROTURF FIELDS) - MAINTENANCE	-	New Account. Hopefully spend less than what comes in and allow build up for eventual
602	10-451-731	ELK RIDGE IMPROVEMENTS	5,500	
603				
604				
605	10-451-732	MEADOW VIEW IMPROVEMENTS	1,470	
606				
607				
608	10-451-733	GREEN CANYON IMPROVEMENTS	700	
609		<i>Misc. support for volunteer projects. Also grooming of winter trail</i>		
610	10-451-734	OTHER IMPROVEMENTS - PARKS	28,000	
611		<i>Misc Other</i>	8,000	
612		<i>Sprinkler System for area between Library and Police station (including around police)</i>	20,000	
613	10-451-736	NORTH PARK EQUESTRIAN PARK EXPENDITURES	500	
614		<i>General maint</i>		
615	10-451-737	IMPROVEMENTS USING PARK IMPACT FEES	174,207	
616			73,340	To Hickman Tile Co. for Elk Ridge Park differential cost to purchase the land.(To be reimbursed through sale of 6(f) land by County)
617			50,495	A&D Landscaping
618			37,027	Staker Parsons for Trail
619			13,345	Don Fisher and Scott Weeks
620		<i>Other misc. work to finish the Elk Ridge Fields not covered by Donor's Money</i>		
621	10-451-738	EXPENDITURES ON SPECIFIC PROJECT USING RAPZ TAX FUNDS (Will be to support NLHS only for several years starting in 2016)	70,000	
622		<i>Tennis Courts, Parking Lot #1 complete, Playground, Parking lot#2 rough, All 3 Fields Roughed out</i>		
623		<i>Multi-use Field #1 Finish and Parking Lot #2 Finish</i>		
624		<i>Multi-use Field #2 Finish</i>		
625		<i>Softball Field #1 Finish</i>		
626				
627	10-451-???	CACHE RECREATION COMPLEX (NL HS Fields) IMPROVEMENTS (NLC's Match to above RAPZ Funds if not matched with Impact Fees - see 10-451-737)		New Account to track NLC's Match to RAPZ Funds specific to High School Fields
628				
629				
630	10-451-???	GODFREY PARK CONSTRUCTION		
631	10-451-739	KING PARK IMPROVEMENTS	1,800	
632		<i>Interpretive sign upgrade and fish re-stock. General upgrades and plantings</i>		
633	10-451-740	OTHER CAPITAL OUTLAY - PARKS	5,348	
634				
635				
636				
637				
638	10-451-741	EQUIPMENT LEASE	17,382	
639	10-451-912	FACILITIES ALLOCATION - PARKS (Not used here from FY2016 on)	deleted	Now included in Non-Dept.
640		<i>Total Parks and Park Areas</i>	622,947	
641		<i>Change compared to Previous Year</i>	193,094	<i>Audit Report</i>
642		<i>Percent Change</i>	45%	<i>Difference</i>

1	A	B	I	N
		Account Description	Ratified FY2015R3 6/24/15	Comments On Current Year - FY2015R3 and Actuals
543		Recreation and Culture		
544	10-456-110	WAGES - RECREATION	22,425	
545	10-456-130	EMPLOYEE BENEFITS - RECREATION	2,415	
546		<i>Wages and Benefits</i>	24,840	
547	10-456-481	LITTLE LEAGUE SUPPLIES	7,000	
548	10-456-482	PUMPKIN WALK - RECREATION	7,631	
549		<i>Expenditures Relating to Pumpkin Walk</i>		
550		<i>Donations Credited against Pumpkin Walk Exp. (Incl. Contributions Jar)</i>		
551	10-456-483	PIONEER DAY - RECREATION	8,200	
552	10-456-484	JUNIOR JAZZ SUPPLIES	2,500	Match Actuals plus est. to end of year
553	10-456-485	OTHER - RECREATION-GENERAL SPORTS	5,000	
554	10-456-486	OTHER - CULTURAL (SENIORS' LUNCHEON and MISS NLC)	18,480	Match Actuals plus est. to end of year
555	10-456-487	HISTORIC PRESERVATION	500	
556	10-456-488	OTHER - RECREATION-REC SOCCER SUPPLIES (New starting in 2015)	-	
557	10-456-728	CACHE STORYTELLING FESTIVAL OPERATIONS - RECREATION (Operational expenditures intended to be covered by CVSTF revenue)	15,000	Note change in how the account is to be used compared to 10-451-728. Should be equal to or less than actual revenue in 10-340-787
558		<i>Total Recreation and Culture</i>	89,151	
559		<i>Change compared to Previous Year</i>	26,755	<i>Audit Report</i>
560		<i>Percent Change</i>	43%	<i>Difference</i>
561				
562		<i>Total Parks and Recreation, Public Property, & Cemetery</i>	723,098	
563		<i>Change compared to Previous Year</i>	227,150	<i>Audit Report</i>
564		<i>Percent Change</i>	46%	<i>Difference</i>
565				
566		Cemetery		
567	10-459-250	CEMETERY SUPPLIES	1,000	
568		<i>Misc.</i>		
569	10-459-291	WATER USAGE - IRRIGATION (New in FY2015) - (Should have no sewer fee associated with this)	4,000	Need better estimate on water costs
570	10-459-270	GROUNDNS - MAINTENANCE - CEMETERY	8,000	
571				
572	10-459-312	PROFESSIONAL AND TECHNICAL SERVICES - CEMETERY	-	Cut out for 2015
573	10-459-738	OTHER IMPROVEMENTS - CEMETERY	-	Cut out for 2015
574		<i>Continue to work on getting grass in Phase II</i>		
575		<i>Exterior Fence in future</i>		
576		<i>Veteran's monument in future</i>		
577	10-459-735	CEMETERY DEVELOPMENT		
578	10-459-740	CAPITAL IMPROVEMENT PROJECTS - CEMETERY	2,000	
579		<i>Dump Truck</i>		
580		<i>Cemtery Shed</i>		
581		<i>Expand Cemetery Park</i>		
582		<i>Restroom for the area</i>		
583		<i>Cemetery's share of Mini Excavator (\$2K of \$8K)</i>	2,000	
584		<i>Total Cemetery Costs</i>	11,000	
585		<i>Change compared to Previous Year</i>	7,301	<i>Audit Report</i>
586		<i>Percent Change</i>	197%	<i>Difference</i>
587		DEBT SERVICE		
588	10-471-812	ROAD BOND PRINCIPAL - NON-DEPT (Class "C" Road Funds)		
589	10-471-822	ROAD BOND INTEREST - NON-DEPT (Class "C" Road Funds)		
590		<i>TOTAL DEBT SERVICE</i>	-	
591				
592				
593		GEN FUND EXPENSES FOR LIBRARY	-	
594	10-481-918	TRANSFER FROM GF TO LIBRARY SRF		FY2014 actuals - this should have been to sewer fund for equipment use not the library
595	10-481-920	TRANSFER FROM GF TO SEWER FUND FOR HEAVY EQUIP. USE	-	Don't do for 2015
596	10-481-919	TRANSFER FROM GF TO CIP FUND	-	
597	New	TRANSFER FROM NLC TO ESTABLISH PA FUND BALANCE	-	
598		<i>TOTAL TRANSFERS and OTHER</i>	-	
599		<i>Change compared to Previous Year</i>	(379,000)	<i>Audit Report</i>
600		<i>Percent Change</i>	-100%	<i>Difference</i>

1	A	B	I	N
		Account Description	Ratified FY2015R3 6/24/15	Comments On Current Year - FY2015R3 and Actuals
601	GENERAL FUND SUMMARY			
602	TOTAL GENERAL FUND REVENUE (COPIED FROM ABOVE)		(5,548,851)	
603			5,548,851	
604	Increase in Revenue - 2012R2 vs EOY Actuals for 2012		107,834	
605	TOTAL GENERAL FUND EXPENDITURES INCLUDING TRANSFERS		5,655,396	
606	Change compared to Previous Year		277,148	Audit Report
607	Percent Change		5%	Difference
608				
609	Amount Revenues Exceeds [Is Less Than] Expenditures (Includes Transfers)		(306,545)	
610				Audit Report
611				Difference
612	REV. LESS EXP. - EXCLUDING TRANSFERS (Note: In brackets () means a net increase to fund balance.)		306,545	
613	The following is the expenditure figure used to compute % Unreserved Fund Balance			
614	TOTAL GENERAL FUND EXPENDITURES EXCLUDING TRANSFERS		5,855,396	2014R2 Total G.F. Expenditures excluding transfers was \$4,695,731
615				difference
616				
617	G. F. UNRESTRICTED FUND BALANCE COMPUTATIONS			
618	FUND BALANCE BEGINNING OF YEAR (Reserved and Unreserved)		(1,021,159)	
619	Transfers in			Roundoff error - correction to audit
620	Transfers out		-	
621	(Excess) or Deficiency of Revenue over Expenditures		306,545	
622	TOTAL FUND BALANCE END OF YEAR		(714,614)	
623				Audit Report
624				Difference
625	From Audit	PREPAID EXPENSES		
626	UNRESTRICTED FUND BALANCE - END OF YEAR (Does however include Assigned Funds like Cemetery)		(315,680)	
627				Audit Report
628				Difference
629	Percent in fund balance (Unreserved) - Needs to be between 5% and 18%		5.69%	Statutory Fund Balance Percent
630	Funds Available Above (Below) Meeting the Target		(17,252)	
631				

1	A	B	I	N
Account Description			Ratified FY2015R3 6/24/15	Comments On Current Year - FY2015R3 and Actuals
General Fund Restricted/Reserved and Assigned Funds				
RESTRICTED FUNDS				
PARKS IMPACT FEES				
636	10-290-834	Reserved - Park Impact Fee (Fund balance beginning of year)	(336,630)	
637	10-340-785	Income to Park Impact Fee - Park Impact Fees Collected	(107,932)	
638	10-360-134	Interest Earned on Park Impact Fees Funds	(663)	
639	10-451-737	IMPROVEMENTS USING PARK IMPACT FEES	174,207	
640	10-290-834	Reserved - Park Impact Fee (Fund balance end of year)	(271,018)	
641	10-111-134	Change compared to Previous Year	65,612	Audit Report
642		Percent Change	-19%	Difference
ROAD IMPACT FEES				
644	10-290-833	Reserved - Road Impact Fee (Fund balance beginning of year)	(224,825)	
645	10-340-783	Income to Road Impact Fee - Road Impact Fees Collected	(88,083)	
646	10-360-133	Interest Earned on Road Impact Fees Funds	(500)	
647	10-441-747	Expenditures from Road Impact Fees Funds	185,492	
648	10-290-833	Reserved - Road Impact Fee (Fund balance end of year)	(127,917)	
649	10-111-133	Change compared to Previous Year	96,908	Audit Report
650		Percent Change	-43%	Difference
ASSIGNED FUNDS				
GENERAL SPORTS				
653	10-290-840	Reserved - General Sports (Fund balance beginning of year)	(1,194)	
654	10-340-785	GENERAL SPORTS FEES	(5,000)	
655	10-360-140	INTEREST EARNED ON GENERAL SPORTS FUND	(7)	
656	10-458-485	OTHER - RECREATION-GENERAL SPORTS	5,000	
657	10-290-840	Reserved - General Sports (Fund balance end of year)	(1,201)	
658	10-111-131	Change compared to Previous Year	(7)	Audit Report
659		Percent Change	1%	Difference
LITTLE LEAGUE				
661	10-290-832	Reserved - Little League Funds (Fund balance beginning of year)	(10,435)	
662	10-340-781	Income to Little League Fund - Little League Fees Collected	(8,193)	
663	10-360-132	Interest Earned - Little League Funds	(23)	
664	10-458-481	Expenditures from Little League Funds	7,000	
665	10-290-832	Reserved - Little League Funds (Fund balance end of year)	(11,651)	
666		Change compared to Previous Year		Audit Report
667		Percent Change		Difference
JUNIOR JAZZ				
669	10-290-838	Reserved - Little League Funds (Fund balance beginning of year)	(5,931)	
670	10-340-782	JUNIOR JAZZ FEES	(5,183)	
671	10-360-138	INTEREST EARNED ON JUNIOR JAZZ FUND	(18)	
672	10-456-484	JUNIOR JAZZ SUPPLIES	2,500	
673	10-290-838	Reserved - Little League Funds (Fund balance end of year)	(8,632)	
674		Change compared to Previous Year		Audit Report
675		Percent Change		Difference
CACHE STORYTELLING FESTIVAL				
677	10-290-844	Reserved - Storytelling Festival Funds (Fund balance beginning of year)	-	
678	10-340-787	DONATIONS AND OTHER REVENUE - STORYTELLING FESTIVAL	(15,000)	
679	10-451-728	PARK IMPROVEMENTS FOR CVSTF	-	
680	10-456-728	CACHE STORYTELLING FESTIVAL OPERATIONS - RECREATION (Operational ex	15,000	
681	10-290-844	Reserved - Storytelling Festival Fund (Fund balance end of year)	-	
682		Change compared to Previous Year	-	Audit Report
683		Percent Change		Difference
ELK RIDGE ASTROTURF MAINTENANCE FUND				
685	10-XXX-XXX	Reserved - Elk Ridge Turf Field Maintenance Fund (Fund balance beginning of year)	-	
686	10-340-786	ELK RIDGE SOCCER FIELDS REVENUE (For Turf Field Maint)	(5,000)	New Account
687	10-451-729	ELK RIDGE SOCCER FIELDS (ASTROTURF FIELDS) - MAINTENANCE	-	
688	10-XXX-XXX	Reserved - Elk Ridge Turf Field Maintenance Fund (Fund balance end of year)	(5,000)	
689		Change compared to Previous Year	(5,000)	Audit Report
690		Percent Change		Difference

1	A	B	I	N
		Account Description	Ratified FY2015R3 6/24/15	Comments On Current Year - FY2015R3 and Actuals
691	CEMETERY			
692	10-290-839	Reserved - Cemetery Funds (Fund balance beginning of year)	(308,324)	
693	10-360-139	INTEREST EARNED ON CEMETERY FUND	(760)	
694	10-340-810	SALE OF CEMETERY PLOTS AND OTHER CEMETERY FEES	(5,881)	
695	10-310-351	ENERGY SALES AND USE TAX TO CEMETERY	(94,000)	
696	10-380-120	DONATIONS FOR CEMETERY	-	
697		Total Cemetery Revenue	(100,661)	
698	10-459-250	CEMETERY SUPPLIES	1,000	
699	10-459-291	WATER USAGE - IRRIGATION (New in FY2015) - (Should have no sewer fee assoc	4,000	
700	10-459-270	GROUND - MAINTENANCE - CEMETERY	8,000	
701	10-459-312	PROFESSIONAL AND TECHNICAL SERVICES - CEMETERY	-	
702	10-459-738	OTHER IMPROVEMENTS - CEMETERY	-	
703	10-459-740	CAPITAL IMPROVEMENT PROJECTS - CEMETERY	2,000	
704		Total Cemetery Costs	15,000	
705	10-290-839	Reserved - Cemetery Funds (Fund balance end of year)	(393,985)	
706	10-111-139	Change compared to Previous Year	(85,661)	Audit Report
707		Percent Change	28%	Difference
708				
709	WILDLAND FIRES			
710	10-290-852	Reserved - Wildland Fires (Fund balance beginning of year)	(79,001)	
711	10-340-782	WILDLAND FIRE REVENUE	(310)	
712	10-360-152	INTEREST EARNED ON WILDLAND FIRES	(163)	
713	10-422-459	WILDLAND FIRE EXPENSES	10,000	Wildland Fire equipment as approved by City Council
714		Reserved - Wildland Fires (Fund balance end of year)	(69,494)	
715		Change compared to Previous Year		Audit Report
716		Percent Change		Difference
717				
718				
719				
720				
721	OTHER			
722	10-131-115	Other Reserved - Estimated Receivable Class "C" Road Funds EOY	(50,000)	
723	From Audit	Prepaid Expenses - Non-Spendable (From Audit's Balance Sheet)		
724				
725	10-290-842	Reserved - Road Bond Funds (Fund balance end of year)		
726	10-290-841	Reserved - Library Construction		

1	A	B	I	N
		Account Description	Ratified FY2015R3 6/24/15	Comments On Current Year - FY2015R3 and Actuals
727	FUND BALANCES SUMMARY			
728		UNRESTRICTED/UNASSIGNED FUND BALANCE - GENERAL FUND	174,284	
729		<i>Change compared to Previous Year</i>	188,276	<i>Audit Report</i>
730		<i>Percent Change</i>	-1346%	<i>Difference</i>
731		TOTAL RESTRICTED FUNDS (Park and Road Impact Fees, Liquor Funds, Shop W/ Cop)	(398,935)	
732		<i>Change compared to Previous Year</i>	162,521	<i>Audit Report</i>
733		<i>Percent Change</i>	-29%	<i>Difference</i>
		TOTAL ASSIGNED FUNDS (Little League, General Sports, Jr. Jazz, Cemetery, Storytelling Festival, Astro turf Maintenance Fund, Wildland Fires)	(489,964)	
734				
735		<i>Change compared to Previous Year</i>	(85,078)	<i>Audit Report</i>
736		<i>Percent Change</i>	21%	<i>Difference</i>
737		TOTAL FUND BALANCES END OF YEAR	(714,614)	
738		<i>Change compared to Previous Year</i>	306,545	<i>Audit Report</i>
739		<i>Percent Change</i>	-30%	<i>Difference</i>

1	A	B	I	N
Account Description			Ratified FY2015R3 6/24/15	Comments On Current Year - FY2015R3 and Actuals
740				
741		LIBRARY SPECIAL REVENUE FUND		
742		Library SRF Revenue		
743	21-310-131	DEDICATED LIBRARY PROPERTY TAX (includes Delinquent taxes)	(453,619)	Library Property taxes expected about \$9K less than anticipated
744	21-350-120	FINES	(10,000)	Estimate more like \$7K to come in for fines
745	21-360-100	INTEREST EARNED	(300)	
746	21-360-131	INTEREST EARNED FROM THORNE SPEC USE	(18)	
747	21-360-151	INTEREST EARNED FROM LIBRARY BOND RESERVE	-	
748	21-360-400	SALE OF FIXED ASSETS	(18,160)	This amount is actual revenue from sale of shelves to Smthfield Library
749	21-360-900	SUNDRY REVENUES (Includes Copier Fees & Lost Books)	(2,000)	
750		NON-RESIDENT CARD SALES	(9,965)	
751	21-380-130	TRANSFER TO (FROM) Gen Fund		
752	21-380-700	CONTRIBUTIONS	(14,000)	Need to check and see if will get more Contributions
753		Friends of the Library specified for Maker Space	(1,000)	FOL Allocated for Maker Space
754		REAL SL Fundraiser	(3,000)	REAL SL Fundraiser
755		Other FOL Discretionary Funds	(10,000)	Other FOL Discretionary Funds
756	21-380-705	OTHER GRANTS	(6,500)	FY2015 CLEF Grant ? Where are actuals?
757	21-380-706	STATE GRANT MONEY	(7,182)	Match Actuals
758	21-380-707	DONATIONS - COLLECTIONS (Designated for Collections)	(16,000)	Match Actuals
759		Total Revenue from Other than Taxes or Endowment	(83,125)	
760	21-380-708	ENDOWMENT FUND MONEY	(112,000)	
761	21-380-709	ENDOWMENT FUND MONEY FOR LIBRARY BOARD DISCRETION	(93,000)	Trans. from Friends of the Library
762			(21,000)	Unexpended prior to FY2014. FOL has these funds still to be transferred.
763			(19,000)	Unexpended FY2014 FOL funds still to be transferred.
764			(25,000)	\$53,000 now for FY2015 from Thorne/FOL. \$25 K for renovation project, \$28 for something else, yet to be determined
765			(28,000)	
766		Total Library Fund Revenue	(741,744)	
767		Change compared to Previous Year	(92,556)	Audit Report
768		Percent Change	14%	Difference is the transfer of \$7K
769				
770			(103,660)	Total Rev. designated for the Renovation Project
771				
772		Library SRF Expenditures		
773	21-458-110	WAGES - LIBRARY	193,100	
774	21-458-130	EMPLOYEE BENEFITS - LIBRARY	83,354	
775		Wages and Benefits	276,454	
776	21-458-240	OFFICE EXPENSE	2,700	
777	21-458-230	TRAVEL and DUES - Library	8,000	ULA est about \$2528 - should be OK
778	21-458-241	POSTAGE - LIBRARY	367	Move \$1K of budget to 21-458-630
779	21-458-250	EQUIPMENT-OPERATING SUPPLIES AND MAINT	12,050	Increase to cover extra costs in printer and copier maint. And other misc.
780	21-458-251	MAINTENANCE OF LIBRARY SOFTWARE	26,000	
781	21-458-290	TELEPHONE	4,000	Should be OK if we transfer out the actuals for Windstream, UEN, and Tharon - to Facilities
782	21-458-310	PROFESSIONAL AND TECHNICAL SERVICES - LIBRARY	9,616	Match Actuals
783			2,500	Design: Flooring and fixtures
784			1,300	Design: Circ Desk Module
785			750	Design: Commons/Café area
786			500	Design: Booth Seating
787			500	Design: Maker Space
788			4,450	Other - undesignated for now

	A	B	I	N
1	Account Description		Ratified FY2015R3 6/24/15	Comments On Current Year - FY2015R3 and Actuals
789	21-458-480	MISC SUPPLIES	1,000	Can probably cut \$1K out of this budget line.
790	21-458-481	COLLECTIONS	56,000	
791	21-458-482	COLLECTIONS - DONATIONS (Spent on Collections)	8,000	
792	21-458-484	COLLECTIONS (Grant Money spent for Collections)	-	
793	21-458-486	COLLECTIONS PROCESSING	3,000	Can probably cut \$4.5K out of this budget line.
794	21-458-630	SPECIAL PROJECTS & PROGRAMS	12,016	Match Actuals
795				no RFID project
796				
797				
798				
799	21-458-631	SPECIAL PROJECT PURCHASES (ie Thorne Non-Capital)	19,522	REAL Fund Raiser, Summer Reading
800	21-458-632	SPECIAL PROJECT - SPENDING FROM GRANTS FUNDS	6,500	Spend FY2015 CLEF Grant on Renovation
801	21-458-633	SPECIAL PROJECT - DONATIONS	1,000	
802	21-458-740	CAPITAL OUTLAY - FURNISHINGS AND EQUIP	10,890	
803	21-458-741	ENDOWMENT FUND LIBRARY BOARD SPECIFIED USE	219,369	Cover cost of all of Space Saver Shelving here \$89K - not just half of it.
804	21-458-912	FACILITIES ALLOCATION - LIBRARY	69,266	
805	21-458-950	ADMIN EXPENSES CHARGED FROM GENERAL FUND - LIBRARY	13,069	
806	21-458-811	LIBRARY BOND PRINCIPAL - NON-DEPT	144,000	
807	21-458-821	LIBRARY BOND INTEREST - NON-DEPT	10,260	
808		Total Library SRF Expenditures	913,079	FY2014R2 Budgeted Expenditures were \$662,421
809		Change compared to Previous Year	250,694	Audit Report
810		Percent Change	38%	Difference
811		NET GAIN (LOSS) - (Restricted and Unrestricted)	(171,335)	85,799
812		NET GAIN (LOSS) - (Unrestricted Only)	(171,335)	Audit Report
813				Difference
814		Total Expenditures designated for the Renovation Project (Highlighted in Brown above)	250,941	
815		Renovation Expenditures not covered by Designated Revenue for Renovation (Difference comes out of Library Fund Balance)	147,281	
816				
817		LIBRARY FUND SUMMARY		
818		TOTAL LIBRARY FUND EXPENDITURES	913,079	
819		TOTAL LIBRARY FUND REVENUE	(741,744)	
820		NET GAIN (LOSS) - (Restricted and Unrestricted)	(171,335)	
821				
822		LIBRARY FUND UNRESTRICTED FUND BALANCE COMPUTATIONS		
823		FUND BALANCE BEGINNING OF YEAR (Restricted and Unrestricted)	(115,391)	
824		NET GAIN (LOSS) - (Unrestricted only)	(171,335)	
825		DECREASES (INCREASES) IN RESTRICTED FUNDS		
826		FUND BALANCE END OF YEAR (Restricted and Unrestricted)	55,944	Negative Fund Balance of about \$56K for FY15
827		Change compared to Previous Year	171,335	Audit Report
828		Percent Change	-148%	Difference
829				

	A	B	I	N
1		Account Description	Retified FY2015R3 6/24/15	Comments On Current Year - FY2015R3 and Actuals
830		POLICE AGENCY (NPPA or Tri-City PA)		
	Need new Fund Number (no longer 10) and New Account Numbers	POLICE AGENCY Revenue	(14,511)	
832	PA-XXX-New	POLICE SERVICE FEE - NORTH LOGAN	(873,990)	
834	10-340-200	POLICE SERVICE FEE - HYDE PARK	(278,878)	(23,240)
835	PA-XXX-New	INTEREST EARNED - PA	(100)	
836	PA-XXX-New	SALE OF FIXED ASSETS - PA	(800)	
837	PA-XXX-New	SUNDRY REVENUES - POLICE AGENCY	(100)	
838	PA-XXX-New	REVENUE FROM SPECIAL EVENT SUPPORT	(300)	
839	10-330-580	STATE LIQUOR FUNDS - North Logan	(10,545)	
840	PA-330-581?	STATE LIQUOR FUNDS - Hyde Park	(1,500)	
841	10-330-115	STATE POLICE GRANT	(7,600)	CCJJ Grant recvd FY2015 was \$7600
842	10-330-120	OTHER POLICE GRANTS		
843	10-330-431	POLICE SEAT BELT REIMBURSEMENT	(1,534)	At least match actuals.
844	10-340-901	MISC REVENUE FROM NPPD OPR. (Fingerprint, accident reports, etc.)	(3,800)	
845	10-360-135	INTEREST EARNED ON LIQUOR FUNDS	(100)	
846	10-360-151	INTEREST EARNED ON SHOP WITH A COP FUNDS	-	
847	10-360-901	SHOP WITH A COP	(6,500)	
848	New	TRANSFER FROM NLC TO ESTABLISH PA FUND BALANCE		
849	New	TRANSFER FROM HP TO ESTABLISH PA FUND BALANCE		
850	New	TRANSFER FROM NLC to NPPD Police Agency for EXPENDITURES NOT SPLIT	(3,000)	
851		Total PA Revenue	(1,188,746)	
852				
853		Police Agency Expenditures		
854	10-421-110	WAGES - PA	463,278	
855		<i>Of which this amount is Overtime (included in the above number)</i>	10,000	
856	10-426-110	WAGES - Animal Control	25,752	
857	10-421-122	RESERVE WAGES - PA	19,189	
858	10-421-125	CROSSING GUARDS - PA	28,135	
859	10-421-130	EMPLOYEE BENEFITS - PA & AC from 2016 on	380,288	
860	10-426-130	EMPLOYEE BENEFITS - AC only for 2014 and prior		
861		Wages and Benefits	916,622	
862	10-421-124	LIQUOR LAW ENFORCEMENT WAGES AND BENEFITS	2,455	
863	10-421-453	LIQUOR LAW ENFORCEMENT - SUPPLIES	2,800	
864	10-421-210	BOOKS, SUBSCRIPTIONS AND MEMBERSHIPS	1,032	
865	10-421-230	TRAVEL, TRAINING, MEALS, FEES AND REGISTRATIONS -PA	7,000	
866	10-426-230	TRAVEL MEALS, FEES & REGISTRATIONS - ANIMAL CONTROL	805	
867	10-421-250	EQUIPMENT and VEHICLES- OPERATING SUPPLIES AND VEHICLE MAINT - PA	17,000	
868	10-426-250	EQUIPMENT and VEHICLES - OPERATING SUPPLIES AND VEHICLE MAINT - AC	3,716	
869	10-421-252	FUEL FOR PA VEHICLES	31,000	
870	10-426-290	TELEPHONE - ANIMAL CONTROL	330	
871	10-421-312	PROF AND TECH SERVICES - PA	14,188	
872	10-426-315	ANIMAL CONTROL BOARDING FEES	2,800	
873	10-421-450	SPECIAL DEPARTMENT SUPPLIES - PA	22,086	
874	10-426-450	SPECIAL SUPPLIES - ANIMAL CONTROL	2,745	Added \$1500 for deer traps
875	10-426-451	ANIMAL CONTROL UNIFORMS	1,825	
876	10-426-452	DEER HERD MANAGEMENT	200	
877	10-421-452	UNIFORM ALLOWANCE - PA	9,745	
878	10-421-456	WALMART GRANT SPENDING	-	
879	10-421-459	SHOP WITH A COP EXPENDITURES	6,500	
880	10-421-612	COMMUNITY SERVICES SUPPLIES - PA	3,500	
881	10-421-613	STATE GRANT (SPENDING)		
882	10-421-614	CCJJ BLOCK GRANT (SPENDING)	7,500	To authorize spending of CCJJ Block Grant

	A	B	I	N
1	Account Description		Ratified FY2015R3 6/24/15	Comments On Current Year - FY2015R3 and Actuals
883	10-421-615	OFFICER RECOGNITION PROGRAM	2,000	
884	10-421-617	FITNESS PROGRAM SUPPORT	800	
885	10-421-721	CAPITAL BUILDING	0	
886	10-421-740	CAPITAL OUTLAYS FOR EQUIPMENT (NON VEHICLE) - PA	6,451	
887	10-426-740	CAPITAL OUTLAYS FOR EQUIPMENT (NON VEHICLE) - ANIMAL CONTROL	0	
888	10-421-742	CAPITAL OUTLAYS PA VEHICLES	71,883	
889	10-421-756	LEASE PAYMENTS - POLICE CARS (Not Animal Control)	0	
890	10-426-756	ANIMAL CONTROL'S VEHICLE - LEASE	5,887	
891	10-421-950	ADMIN EXPENSES CHARGED FROM GENERAL FUND - PA	22,478	
892	10-421-270	PA BUILDING & MAINTENANCE	1,000	
893	10-421-280	UTILITIES - GAS, ELECTRICITY, (Police Building Only)	2,000	
894	10-421-290	TELEPHONE (mobile and non-mobile) , CABLE, INTERNET, & SECURITY ALARMS (Just Police Building)	16,300	
895	10-421-510	INSURANCE (LIABILITY, FIRE, AND VEHICLES -	5,187	assume actuals to date is 9.5% of 10-416-510 for now.
896	10-421-912	FACILITIES ALLOCATION - PA (Police and Animal Control)	24,591	Some of these expenses should probably be in 10-421-270 or 280.
897		<i>Total Facilities Costs (270, 280, 290, 510, and 912)</i>	49,078	
898		Total Police Department Expenditures	1,212,426	
899		<i>Change compared to Previous Year</i>	58,289	<i>Audit Report</i>
900		<i>Percent Change</i>	5%	<i>Difference</i>
901				
902		<i>Total PA Revenue Except Service Fees</i>	(35,879)	
903		<i>Total PA Expenditures to be Divided</i>	1,176,547	
904		<i>Check - Net Gain (Loss) in PA (Should be zero)</i>	23,680	
905				
906				
907	Reconciliation of Restricted Police Agency Funds			
908	STATE LIQUOR FUNDS			
909	10-290-835	Reserved - Liquor Law Enforcement Funds (Fund balance beginning of year)	(18,300)	
910	10-330-580	Income to Liquor Law Enforcement Funds	(7,500)	
911	10-360-135	Interest Earned on Liquor Law Enforcement Funds	(100)	
912	10-421-124	Expenditures from Liquor Law Enforcement Funds - Enforcement Wages	2,000	
913	10-421-453	Expenditures from Liquor Law Enforcement Funds - Enforcement Supplies	7,000	
914	10-290-835	Reserved - Liquor Law Enforcement Funds (Fund balance end of year)	(16,900)	
915	10-111-135	<i>Change compared to Previous Year</i>	1,400	
916		<i>Percent Change</i>	-8%	
917				<i>Audit Report</i>
918				<i>Difference</i>
919	SHOP WITH A COP			
920	10-290-851	Reserved - Shop WO Cop (Fund balance beginning of year)	-	
921	10-360-901	Shop WA Cop - Donations Received	(6,500)	
922	10-421-459	Shop With A Cop - Expenditures	6,500	
923	10-290-851	Reserved - Shop WO Cop (Fund balance end of year)	-	Need to find out how this was corrected to zero.
924	10-111-141	<i>Change compared to Previous Year</i>	(1,437)	
925		<i>Percent Change</i>	-100%	<i>Audit Report</i>
926				<i>Difference</i>
927	POLICE AGENCY FUND SUMMARY			
928		TOTAL POLICE AGENCY FUND EXPENDITURES	1,212,426	
929		TOTAL POLICE AGENCY FUND REVENUE	(1,188,748)	
930		NET GAIN (LOSS) - (Restricted and Unrestricted)	(23,680)	
931				
932	POLICE AGENCY FUND UNRESTRICTED FUND BALANCE COMPUTATIONS			
933		FUND BALANCE BEGINNING OF YEAR (Restricted and Unrestricted)	-	
934		NET GAIN (LOSS) - (Unrestricted only)	(23,680)	
935		FUND BALANCE END OF YEAR (Restricted and Unrestricted)	(23,680)	
936		<i>Change compared to Previous Year</i>		
937		<i>Percent Change</i>		
938		<i>Percent in Fund Balance</i>	-2.0%	
939				
940				

1	A	B	I	N
		Account Description	Ratified FY2015R3 6/24/15	Comments On Current Year - FY2015R3 and Actuals
941		CAPITAL IMPROVEMENT FUND		
942	49-380-130	Transfer from GF to CIF - General Use	-	
943	49-380-131	Transfer from GF to CIF for GF Buildings	-	
944	49-380-132	Transfer from GF to CIF for Other Facilities		
945	49-380-210	Transfer from Other Funds to CIF for Facilities		
946	New Account	TRANS. FROM RDA TO REIMBURSE QUALIFYING FAC. CAPITAL EXP		(192,302)
947	49-380-720	CAPITAL CONTRIBUTION FROM HYDE PARK - NPPD BLDG.	(41,000)	\$41,000 each of five years for NPPD building beginning FY2015
948	49-415-530	Interest Expense (WATER Fund - CIF Loan)		
949	49-415-741	Cap Outlay-General Fund Buildings		
950	49-415-742	Cap Outlay - Land Purchases		
951	49-415-743	Cap Outlay - General Fund Facilities	3,475	
952		<i>Police Bldg - Building Only (From Wadman's 11/28/12 estimate)</i>		
953		<i>Site work for Police Building (Guess for now)</i>		
954		<i>To Wadman for CM (From Wadman's 11/28/12 estimate)</i>		
955		<i>To JRCA for Design of Police Building - new contract (6% of above)</i>		
956		<i>Other exp on building, not covered by Wadman Contract</i>		
957		<i>Materials to support in-house work on PD Bldg (Guess for now).</i>		
958		<i>Pay architect for work done between Oct 2011 and Jan 2013 (estimate)</i>		
959		Transfer fund balances elsewhere in CIF to here:		
960		<i>JE Transfer from Parks CIF (line 848)</i>		
961		<i>JE Transfer from Misc. Capital CIF (Line 853)</i>		
962		<i>JE Transfer from NPPD Vehicles CIF (line 857)</i>		
963		<i>JE Transfer from Animal Control Vehicles (line 863)</i>		
964		<i>JE Transfer from Street's CIF (Line 873)</i>		
965		<i>JE Transfer from FD's CIF (Line 885)</i>		
966		<i>JE Transfer from Accumulated Interest (line 900)</i>		
967		EOY Balance - GF - For GF Buildings, Facilities and Land	645,309	Will be zero at end of FY2020 once Hyde Park has paid off their commitment
968				
969				
970	49-380-133	Transfer from GF to CIF for Equipment		
971	49-415-740	Capital Outlay - GF - Other Equipment		
972		EOY Balance- GF - Equipment	-	
973				
974	49-380-134	Transfer from GF to CIF for Parks		
975	49-415-744	Cap Outlay-Parks	23,892	2014 actual is Trail around Elk Ridge South
976		JE Transfer from Parks to Building's CIF		
977		EOY Balance-GF-Parks	93,067	
978				
979	49-380-135	Transfer from GF to CIF for Misc Capital (non NPPD Vehicles)		
980	49-415-745	Cap Outlay- non NPPD Vehicles		
981		JE Transfer from CIF for Misc. (Non NPPD vehicles) to Buildings		
982		EOY Balance-GF-Misc Capital (Non-NPPD Vehicles)	-	
983				
984	49-380-136	Transfer from GF to CIF for NPPD vehicles	-	
985		JE Transfer from CIF for NPPD vehicles to Buildings' CIF		
986	49-415-746	Cap Outlay-NPPD vehicles		
987		EOY Balance-GF-NPPD vehicles	(13,593)	
988				
989	49-380-137	Transfer from GF to CIF for AC vehicles		
990	49-415-747	Cap Outlay-Animal Control Vehicles		
991		JE Transfer from Animal Control CIF to Buildings' CIF		
992		EOY Balance-GF-AC vehicles	-	
993				

	A	B	F	N
1		Account Description	Ratified FY2015R3 6/24/15	Comments On Current Year - FY2015R3 and Actuals
994	49-380-138	Transfer from GF to CIF for Streets		
995	49-380-701	Revenue from CCCOG for Other (non-200 E) Street Projects	(405,799)	
996		1200 East- Phases 1 and 2 - 2300 N through ERES for 2015	(205,799)	
997		3100 North Main to 100 East - ROW Acquisition only for 2015	(200,000)	
998				
999				
1000				
1001	49-380-702	TRANS. FROM RDA TO REIMBURSE QUALIFYING ROADS EXP		
1002	49-415-748	Cap Outlay-Streets	415,799	Country Estates Sub. rebuild in 2014
1003		Developer's share of reimbursement from CCCOG funds for Elk Ridge East	113,834	Total \$205,799 from CCCOG
1004		NLC's Share of CCCOG reimbursement. Use to pay its share of 1200 East	83,892	
1005		Transfer to Road Impact Fees to offset part of ROW Acquisition from Strouds	8,273	
1006		Purchase ROW for 3100 N - Main to 200 E	200,000	Will get reimbursed actual up to \$200K
1007		ROW purchase for 1200 East - Moser property	10,000	Estimate for now, should be less than this.
1008		JE Transfer from Streets to Building's CIF		
1009		EOY Balance-GF-Street replacement	11,120	
1010				
1011	49-380-139	Transfer from GF to CIF for Library Facilities		
1012	49-380-211	Transfer from Library Fund for Library Facilities		
1013	49-415-749	Cap Outlay-Library Facilities		
1014		EOY Balance-GF-Library facilities		
1015				
1016	49-380-140	Transfer from GF to CIF for Fire Dept.	-	Must eliminate set-aside for Fire Dept for 2015
1017	49-415-750	Cap Outlay - Fire Dept	-	
1018				
1019				
1020		JE Transfer from Fire Dept's CIF to Building's CIF		Move from here to cover CIP Building
1021		EOY Balance-GF-Fire Department	0	
1022				
1023	49-380-200	Transfer from GF to CIF for 200E Constr.		
1024	49-380-201	Transfer from Water Imp Fee to CIF for 200E		
1025	49-380-202	Transfer from Sewer Imp Fee to CIF for 200E		
1026	New Account	TRANS. FROM RDA TO REIMBURSE QUALIFYING 200 EAST EXP		
1027	49-380-700	Funds from County for 200 E Road Constr. & ROW Acquisition		
1028	49-415-704	Cap Outlay-200E Prof & Tech		
1029	49-415-700	Cap Outlay-200E Road Constr.		
1030	49-415-701	Cap Outlay-200E Water Mains		
1031	49-415-702	Cap Outlay-200E Sewer Mains		
1032	49-415-703	Cap Outlay-200E ROW Purchase		
1033		EOY Balance- 200 East Project	(465,140)	
1034				
1035		Fund balance Beginning of FY - Parks Special Use	(379,644)	
1036	49-111-139	Restricted Cash - Parks Special Use	(200,000)	-379,644.18 =>
1037	49-360-139	Interest Earned - Parks Special Use		
1038	49-415-720	Capital Outlay - Parks Special Use	579,000	
1039		Install Artificial Turf - two fields		Turf Fields
1040		Curb, seeding, drain piping, some electrical, (i.e. misc. turf fields support structures)	317,000	Other Misc support - turf fields
1041		Fencing for turf fields	70,000	
1042		Misc. Other improvements - (perhaps Splash Pad)	150,000	
1043		Trail installation	42,000	
1044		EOY Balance-Parks Special Use	(644)	
1045				
1046				
1047	49-360-100	TOTAL INTEREST EARNED on CIP (not broken out)		
1048		JE Transfer to Buildings' CIF		
1049		EOY Balance - Total Accumulated Interest	(389)	
1050				

1	A	B	I	N
		Account Description	Ratified FY2015R3 6/24/15	Comments On Current Year - FY2015R3 and Actuals
1051		SUMMARY		
1052	49-220-310	Misc: Cache County 200 E Funds (Holding Account)	(146,286)	
1053		Total of CIP Fund Balances from Previous Year	(105,637)	
1054	49-232-930	Notes Payable (WTR CIP Loan)	-	
1055		Interest Earned on CIP	-	
1056		Total Transferred into CIP from General Fund	-	
1057		Total Donated to Capital Funds	(200,000)	
1058		Total Transferred into CIP from Other Funds	(446,799)	
1059		Total Transferred into CIP from RDA Funds		
1060		Total Capital Outlay from CIP	1,022,166	
1061		Total of CIP Fund Balances at End of Budget Year - must remain a negative number. (Negative here means a positive fund balance)	269,730	
1062		Calculated Fund Balance (Should match number above)	269,730	
1063		error check within this spreadsheet	-	
1064				Audit Report
1065				Difference
1066				
1067				

1	A	B	I	N
		Account Description	Retified FY2015R3 6/24/15	Comments On Current Year - FY2015R3 and Actuals
1088		WATER UTILITY FUND		
1089		OPERATING REVENUES		
	51-370-110	CHARGES FOR SERVICES (Metered Water Sales)	(1,025,612)	
1070				
1071	51-370-190	OTHER (Misc. Receipts)	(3,000)	
1072	51-370-250	IMPACT FEES COLLECTED (New Services)	(270,832)	
1073			(237,641)	Actuals Received to Date
1074			(33,191)	Anticipated School Water I.F. - Only 4-Inch meter ne
1075				
1076		Total Operating Revenues	(1,570,276)	
1077		OPERATING EXPENSES		
1078	51-511-110	WAGES - WATER	184,650	Need to make sure Nate's 1/3 is included here.
1079	51-511-130	EMPLOYEE BENEFITS - WATER	114,602	
1080		Total Wages and Benefits	299,252	
1081	51-511-280	UTILITIES (Mostly Electric Power for Pumping)	96,600	
1082	51-511-317	PROFESSIONAL FEES (Water Samples, Insp, Etc.)	16,000	
1083	51-511-318	PROF & TECH SERVICES	44,500	
1084		Design support - mostly modeling	44,500	
1085				
1086				
1087				
1088		Repairs and Maintenance		
1089	51-511-250	SUPPLIES, FUEL & VEHICLE REPAIR	19,400	
1090	51-511-481	PURIFICATION	20,000	
1091	51-511-482	TRANSMISSION AND DISTRIBUTION	135,000	
1092				
1093				
1094				
1095				
1096				
1097	51-511-485	WATER METERS	60,000	
1098		Total Repairs and Maintenance	234,400	
1099		Other		
1100	51-511-950	ADMIN EXPENSES CHARGED FROM GENERAL FUND - WATER	149,084	
1101	51-511-230	TRAVEL AND TRAINING - Water	3,890	
1102	51-511-290	TELEPHONE (includes data lines)	4,120	
1103	51-511-521	COLLECTION COSTS (BAD DEBTS)	1,000	
1104	51-511-610	OTHER OPERATING EXPENSE	5,900	
1105		Total Other	163,994	
1106	51-511-912	FACILITIES ALLOCATION - WATER	59,075	
1107	51-515-532	DEPRECIATION	260,000	
1108	51-515-531	UNAMORTIZED DISCOUNT ON BONDS SOLD	7,200	
1109		Total Depreciation Expense	267,200	
1110		Total Operating Expenses	1,181,021	
1111		Net Operating Revenue Less Expenses (Net Operating Gain) Loss	(389,255)	
1112				Audit Report
1113				Difference

	A	B	I	N
1		Account Description	Ratified FY2015R3 6/24/15	Comments On Current Year - FY2015R3 and Actuals
1114		NON-OPERATING EXPENSES AND (REVENUE)		
1115	51-360-100	INTEREST INCOME	(6,000)	
1116	51-360-137	INTEREST EARNED - IMPACT FEES	(3,000)	
1117		Total Interest Income	(9,000)	
1118	51-360-400	SALE OF FIXED ASSETS		
1119		Miscellaneous		
1120	51-515-610	MISCELLANEOUS EXPENSES, DUES	11,300	
1121	51-360-210	TRANSFER FROM GF or CIP REPAY CIP LOAN	-	
1122	51-515-830	CHARGE ON BONDS (PAYING AGENT FEES)	2,500	
1123		Total Miscellaneous	13,800	
1124	51-515-820	INTEREST EXPENSE ON BONDS	20,000	
1125	51-380-700	CAPITAL CONTRIBUTIONS - DEVELOPERS		
1126		Total Non-Operating Expenses (Revenue)	24,800	
1127				Audit Report
1128				Difference
1129		CHANGE IN NET ASSETS (Net Gain) Loss	(364,455)	
1130				Audit Report
1131				Difference
1132		WATER FUND - SUMMARY INFORMATION		
1133		CASH FLOW ANALYSIS		
1134		CASH AND CASH EQUIVALENTS AT END OF PREVIOUS YEAR	(630,760)	
1135		CASH FLOWS FROM OPERATING ACTIVITIES		
1136		Net Operating Revenue Less Expenses - (Gain) or Loss	(389,255)	
1137		Total Depreciation Expense (and Amortization)	(267,200)	
1138		Net (decrease) Increase in receivables and payables (from audit report)		
1139		Net (decrease) Increase in interfund receivables (from audit report)		
1140		Net decrease (increase) in accruals (from audit report)		
1141		Other Misc. Expense (Revenue)	13,800	
1142		Net Cash (provided) used by operating activities	(642,655)	
1143		Change compared to Previous Year	173,875	Audit Report
1144			-21%	Difference
1145		CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
1146	51-515-820	Interest Paid on Long-Term Debt	20,000	
1147		Payments on Principal on Long-Term Debt	170,000	
1148		Procedes from Loans - Bonds		
1149		Purchase of Capital Assets, Capital Projects	791,936	Get details on this
1150		Reimburse IF for items in 2014 that should have come out of here.		Replace water mains in Montage subdivision
1151		Replace Cells at Treatment Plant	118,000	Replace water mains in Johnson Park subdivision
1152		New Isolation Valve on 2000N Main St.	30,000	Replace water mains on 1000 E 1800 to 1700 N (1400 feet)
1153		Replace GC Well #1 Pump/Motor	39,500	Back-up power generator for well at Jack's Tire (Consider moving to impact fee project)
1154		Replace Ductile Iron line on 400E (from 1500N to 1800N) with PVC	212,000	Reimburse Impact Fee Fund for items in 2014 that should have come out of here.
1155		New Meter at Treatment Plant to Detect Low Flows		
1156		In line Chlorinator at Jacks Well	543,621	Engineer's Est 200 E Water Main Project- Total Cost for Water Only
1157			0	GURA Funds for Water Line to Reimburse Gen Water Fund
1158			0	CCDA Funds for Water Line to Reimburse Gen Water Fund
1159		Capital Equipment (Truck Replacement)	(151,184)	Water Impact Fee Funds to Reimburse Gen Water
1160		Capital Equipment - New Portable Generator for Wells/Repair Projects		
1161		Transite Waterline Replacement Around City (1900N, Main St...Etc.)		
1162		Future Public Works Yard		
1163		Overhaul and Rebuild Treatment Plant		
1164		8" Ductile Iron line on 2200N from 400E to 600E		
1165				
1166		Capital Contributions by Developers (From audit report)		
1167		Net Cash used by Capital and Related Financing Activities	981,936	
1168		Change compared to Previous Year	(10,867)	Audit Report
1169			-1%	Difference

1	A	B	I	N
		Account Description	Ratified FY2015R3 6/24/15	Comments On Current Year - FY2015R3 and Actuals
1170		CASH FLOWS FROM INVESTING ACTIVITIES		
1171	51-360-100	INTEREST INCOME	(6,000)	
1172	51-360-137	INTEREST EARNED - IMPACT FEES	(3,000)	
1173		Net Cash (provided) used by Investing activities	(9,000)	
1174				
1175		CASH AND CASH EQUIVALENTS AT END OF FISCALYEAR	(300,478)	
1176		<i>Change compared to Previous Year</i>	330,281	<i>Audit Report</i>
1177		<i>Percent Change</i>	-52%	<i>Difference</i>
1178				
1179		WATER IMPACT FEES SUMMARY (RESTRICTED FUNDS)		
1180		Reserved - Water Impact Fee (Restricted balance beginning of year)	(36,670)	
1181	51-370-250	IMPACT FEES COLLECTED (New Services)	(270,832)	
1182			(237,641)	Actuals Received to Date
1183			(33,191)	Anticipated School Water I.F. - Only 4-inch meter ne
1184				
1185	51-360-137	INTEREST EARNED - IMPACT FEES	(3,000)	
1186		Projects using Water Impact Fees	458,780	
1187		Install new water line along 200 E - 2200 to 3100 N	151,184	Water Impact Fees To Water Utility Fund for 200 East Water Mains
1188		Water line to service Elk Ridge East park area	40,000	Bid awarded to Rupp's - NLC's Share is \$38,490.71
1189			479,596	Accepted bid from Raymonds for Water Well
1190		In line Chlorinator at New GC Well 4.		
1191		Back up Power Generator At New GC Well 4.		
1192		Purchase Water Rights (\$200,000 total)		
1193		Back-up power generator for well at Jack's Tire (Possible Land/Easement Purchase)		
1194		Install Redundant 10"-12" line from GC to Beef Hollow Res. (or a potential new reservoir on Gilgen Property?)		
1195		New Production Well on High School Property		
1196		New Storage Reservoir	(212,000)	Reimburse Water IF For 2014 - Take out of Water Capital Fund Instead
1197				
1198		Reserved - Water Impact Fee (Restricted balance end of year)	(122,553)	Water Impact Fee Fund Still In Black at end of FY2015
1199		<i>Change compared to Previous Year</i>	(85,884)	<i>Audit Report</i>
1200		<i>Percent Change</i>	234%	<i>Difference</i>
1201				
1202		NET FUNDS AVAILABLE FOR WATER DEPT. IMPROVEMENTS		
1203		CASH AND CASH EQUIVALENTS AT END OF FISCALYEAR	(300,478)	
1204				<i>Audit Report</i>
1205		Reserved - Water Impact Fee (Restricted funds end of year)	(122,553)	
1206		NET FUNDS (AVAILABLE) SHORT FOR NON-IMPACT FEE WATER DEPT. IMPROVEMENTS	(177,925)	Funds still available in Water Utility Fund that could be used for Projects
1207				
1208				
1209				
1210				

1	A	B	I	N
		Account Description	Ratified FY2015R3 6/24/15	Comments On Current Year - FY2015R3 and Actuals
1211		SEWER UTILITY FUND		
1212		OPERATING REVENUES		
	52-370-310	CHARGES FOR SERVICES (Service Fees)	(1,140,998)	
1213				
1214	New Account	TRANS. FROM RDA TO REIM. QUAL. SEWER FUND EXP.		
1215	52-370-450	IMPACT FEES COLLECTED (New Services)	(86,493)	
1216			(76,017)	Actuals Received to Date
1217			(10,476)	Anticipated School Sewer I.F.- For only a 4" water m
1218				
1219		Total Operating Revenues	(1,227,491)	
1220		OPERATING EXPENSES		
1221	52-521-110	WAGES - SEWER	65,960	
1222	52-521-130	EMPLOYEE BENEFITS - SEWER	45,135	Need to make sure Nate's 1/3 is included here.
1223		Total Wages and Benefits	111,095	
1224	52-521-910	DISPOSAL AND TREATMENT (Paid to Logan City for Treatment)	800,000	Check out this actual for FY2015. Is it up to date?
1225	52-521-280	UTILITIES	-	
1226	52-521-290	TELEPHONE	1,800	
1227	52-525-310	PROFESSIONAL FEES & SERVICES - SEWER	1,000	May need to increase later to do master water plan study.
1228	52-525-318	PROF & TECH SERVICES - Eng Tech/GIS - Sewer	450	
1229		Repairs and Maintenance		
1230	52-521-250	SUPPLIES, UTILITIES, GAS, & VEHICLE REPAIR	16,000	
1231	52-521-482	TRANSMISSION AND COLLECTION - SEWER FUND	37,000	
1232		Any Details?		
1233				
1234				
1235				
1236				
1237	52-521-911	FUEL ALLOCATION	-	
1238		Total Repairs and Maintenance	54,800	
1239		Other		
1240	52-521-230	TRAVEL & TRAINING - (not counted here in 2009 audit - see below for that year's)	2,240	
1241	52-521-950	ADMIN EXPENSES CHARGED FROM GENERAL FUND - SEWER	101,944	
1242	52-521-810	OTHER OPERATING EXPENSE	2,000	
1243	52-525-810	MISCELLANEOUS EXPENSES (here from 2011 on)	1,000	
1244		Total Other	107,184	
1245	52-521-912	FACILITIES ALLOCATION - SEWER	25,765	
1246	52-525-532	DEPRECIATION EXPENSE	148,500	
1247	52-525-531	AMORTIZATION	-	
1248		Total Depreciation Expense	148,500	
1249		Total Operating Expenses	1,248,794	
1250			1,100,294	Audit Report
1251				Difference
1252		Net Operating Revenue Less Expenses (Net Operating Gain) Loss	21,303	
1253				Audit Report
1254				Difference
1255		NON-OPERATING EXPENSES (REVENUE)		
1256	52-360-100	INTEREST EARNED	(750)	
1257	52-360-137	INTEREST EARNED - IMPACT FEES	(500)	
1258	52-360-400	SALE OF FIXED ASSETS		
1259		TRAVEL & TRAINING (audit only counted this here in 2009)		
1260	52-525-810	MISCELLANEOUS EXP. (counted in audit above now)		
1261	52-525-820	INTEREST EXPENSE ON BONDS	26,000	
1262	52-310-130	PROPERTY TAX - SEWER FUND	(32,911)	
1263	52-380-131	TRANSFER FROM G.F. - HEAVY EQUIP. USE	-	
1264	52-380-151	TRANSFER FROM STORMWATER. - HEAVY EQUIP. USE	(4,000)	
1265		Capital Contributions by Developers		
1266		Total Non-Operating Expenses (Revenue)	(12,181)	
1267				Audit Report
1268				Difference
1269		CHANGE IN NET ASSETS (Net Gain) Loss	9,142	
1270				Audit Report
1271				Difference

	A	B	I	N
		Account Description	Ratified FY2015R3 6/24/15	Comments On Current Year - FY2016R3 and Actuals
1272		SEWER FUND - SUMMARY INFORMATION		
1273		CASH FLOW ANALYSIS		
1274		CASH AND CASH EQUIVALENTS AT END OF PREVIOUS YEAR	(361,729)	
1275		CASH FLOWS FROM OPERATING ACTIVITIES		
1276		Net Operating Revenue Less Expenses - Gain or (Loss)	21,303	
1277		Total Depreciation Expense (and Amortization)	(148,500)	
1278		Net (decrease) increase in receivables and payables (get from audit report)		
1279		Net (decrease) increase in Interfund receivables (from audit report)		
1280		Net decrease (increase) in accruals (get from audit report)		
1281		Other Misc. Expense (Revenue)	(4,000)	
1282		Net Cash (provided) used by operating activities	(131,197)	
1283		Change compared to Previous Year	25,790	Audit Report
1284			-16%	Difference
1285		CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
1286	52-310-130	PROPERTY TAX - SEWER FUND	(32,911)	
1287	52-525-820	Interest Paid on Long-Term Debt	26,000	-
1288		Payments on Principal on Long-Term Debt	70,405	-
1289		Procees from Loans - Bonds		
1290		Purchase of Capital Assets, Capital Projects	251,012	
1291	52-160-310	Flow meter installation on discharge to Logan's system	25,000	
1292	52-160-310	Elk Ridge Park sewer - splash pad/clubhouse	5,000	
1293	52-160-510	Trailer for Sewer Camera Equipment	4,800	
1294	52-160-510	Purchase or Rent Sewer Jett Trailer	389,233	Engineer's Est for 200 E Sewer Main Project- Total Cost for Sewer Only
1295	52-160-510	Future Public Works Yard	(92,243)	GURA Funds for Sewer Line to Reimburse Gen
1296				CCDA Funds for Sewer Line to Reimburse Gen Sewer Fund beginning in 2019
1297			(80,778)	Sewer Impact Fee Funds to Reimburse Gen Sewer
1298		Capital Contributions by Developers		
1299		Net Cash used by Capital and Related Financing Activities	314,506	
1300		Change compared to Previous Year	235,923	Audit Report
1301			300%	Difference
1302		CASH FLOWS FROM INVESTING ACTIVITIES		
1303	52-360-100	INTEREST EARNED	(750)	
1304	52-360-137	INTEREST EARNED - IMPACT FEES	(500)	
1305		Net Cash (provided) used by investing activities	(1,250)	
1306				Audit Report
1307				Difference
1308		CASH AND CASH EQUIVALENTS AT END OF FISCALYEAR	(179,669)	Anticipated Cash Balance for Sewer Fund at End of
1309		Change compared to Previous Year		Audit Report
1310		Percent Change		Difference
1311				
1312		SEWER IMPACT FEES SUMMARY (RESTRICTED FUNDS)		
1313		Reserved - Sewer Impact Fee (Restricted balance beginning of year)	(149,237)	
1314	52-370-450	IMPACT FEES COLLECTED (New Services)	(86,493)	
1315			(76,017)	Actuals Received to Date
1316			(10,476)	Anticipated School Sewer I.F.- For only a 4" water
1317	52-360-137	INTEREST EARNED - IMPACT FEES	(500)	
1318		SEWER SYSTEM CAPITAL IMPROVEMENTS (USING IMPACT FEES)	127,778	
1319		Design Upgrade sewer main system to the west to Logan City Sewer	47,000	Bld awarded to Rupp's - NLC's Share is \$45,871.32 - Sewer line in 1200 East
1320		Upgrade sewer main system to the west to Logan City Sewer	80,778	NLC's Impact Fee Share of sewer line.
1321		Install 2200N Trunkline from 200E to 600W		
1322		North Logan City Portion of New Logan Mechanical Waste Water Treatment Plant		
1323		Install Sewerline on 2200N from 400E to 600E		
1324		City Center Sewer Installation Costs (\$292,000 total)		
1325		Install Sewer Trunkline along 400E from 1800N to 2150N		
1326		Future Sewer along 1200E (2500N to 2750N)		
1327		Misc. other sewerlines along master planned roads		
1328				
1329		Reserved - Sewer Impact Fees (Restricted balance end of year)	(106,635)	Sewer Impact Fee Fund Still In Black at end of
1330		Change compared to Previous Year		Audit Report
1331		Percent Change		Difference
1332				
1333		NET FUNDS AVAILABLE FOR SEWER DEPT. IMPROVEMENTS		
1334		CASH AND CASH EQUIVALENTS AT END OF FISCALYEAR	(179,669)	
1335		Reserved - Sewer Impact Fee (Restricted funds end of year)	(106,635)	
1336		NET FUNDS AVAILABLE FOR NON-IMPACT FEE SEWER DEPT. IMPROVEMENTS	(73,034)	
1337				
1338	52-370-310	Revenue from Service Fees and Interest	(1,174,659)	
1339		Total Costs excluding Disposal Fees	393,899	
1340		Funds left to cover disposal costs	(780,760)	
1341	52-521-910	Paid to Logan for Disposal and Treatment	800,000	
1342		Shortfall (Revenue leftover)	19,240	
1343				

1	A	B	I	N
		Account Description	Ratified FY2015R3 6/24/15	Comments On Current Year - FY2015R3 and Actuals
1344		STORMWATER UTILITY FUND		
1345		OPERATING REVENUES		
1346	55-370-310	CHARGES FOR SERVICES (Stormwater Fees)	(182,029)	
1347	55-370-460	OTHER STORMWATER OPERATING REVENUE		
1348		Total Operating Revenues	(182,029)	
1349		OPERATING EXPENSES		
1350	55-551-110	WAGES - STORMWATER (10% STREETS & 6% SEWER)	22,722	
1351	55-551-130	EMPLOYEE BENEFITS - STORMWATER (10% STREETS)	12,403	
1352		Wages and Benefits together	35,125	
1353	55-551-310	PROFESSIONAL AND TECHNICAL SERVICES - STORMWATER	850	
1354	55-551-318	STORM WATER FEE TO STATE	800	
1355		Total Professional & Fees	1,650	
1356	55-551-250	SUPPLIES, UTILITIES	2,350	
1357	55-551-481	CANAL REBUILD PROJECT (CITY'S STORMWATER PORTION)	24,920	Payment corrected to \$24,920. Not \$17,692 since reduced up front payment back in 2011
1358	55-551-482	MAINTENANCE/REPAIR/IMPROVEMENTS TO STORMWATER SYS.	100,550	
1359		Highland Drive Stormwater (Purchase Land and Install Basin(s))	10,200	Stormwater line in Elk Ridge
1360		Modify existing storm drain boxes (Add Restrictor Plates..etc)	3,000	Modify existing storm drain boxes
1361		Inlet boxes 2700 N 1250 E	13,400	Inlet boxes 2700 N 1250 E
1362		Montage curb and Gutter repair	27,000	Montage curb and Gutter repair
1363		Repair box 2200 N 800 E	600	Repair box 2200 N 800 E
1364		Drainage fix at Fun Park access	3,200	Drainage fix at Fun Park access
1365		New curb and gutter south of fun park	2,100	New curb and gutter south of fun park
1366		Boxes and Drainage line - lot west of BR Health Dept.'s building	14,900	Boxes and Drainage line - lot west of BR Health Dept.'s
1367		Drain for Meadow View park splash pad, then modify with future parking lot	3,000	Drain for Meadow View park
1368		Landscape around injection wells	650	Drain fire station
1369		Solve storm drainage issue, 3100 N 1600 E	700	Landscape around injection wells
1370		Storm Drain Line for Elk Ridge Splash Pad	15,000	Solve storm drainage issue, 3100 N 1600 E
1371		3100N or 2200N and Drainage West of Airport recommendations from JUB.	6,800	NLC's portion of Storm Sewer for Elk Ridge East/Park/12
1372		Install Berm on south side of Church Basin/Park off of 1100E 2050N.		
1373		Fix Curb/Sidewalk on 2000N 1600E to tie into Chapman Subdivision		
1374		Fix Box on the North Side of Central Valley Machine (off of 200E)		
1375		Fix Drainage Line on the South End of Meadow View (Connect Pipes to 200E or Wetland)		
1376		Fix Curb Flow/discharge on 2680N 270E		
1377		Correct leak of stormwater drainage/basins on 600E 1850N		
1378		Correct drainage that Currently Drains to Mark Hancey's Basin (now discharge to twin ditches?)		
1379		Fix Curb Flow line on 1800E (just south of Highland Drive)		
1380		Extend 2100N drainline that discharges to Mountain View Park, all the way to Middle Canal		
1381		Directional Boro on 400E 2780N (pipe that discharges from sumps in subdivision to the east)		
1382		Replace Curb in Upper Loop of Johnson Park Subdivision		
1383				
1384				
1385	55-551-483	STORM WATER REPAIR - GENERAL	2,000	
1386	55-551-490	MAINT. ASSIT. - BENSON IRRIGATION CO.	5,500	
1387	55-551-491	MAINT. ASSIT. - LOGAN NORTH FIELDS IRR. CO.	2,000	
1388	55-551-492	MAINT. ASSIT. - LOGAN NW FIELD IRR. CO.	2,000	
1389	55-551-493	MAINT. ASSIT. - LOGAN HYDE PARK IRR. CO.	500	
1390	55-551-494	MAINT. ASSIT. - LOGAN & NORTHERN IRR. CO.	3,225	
1391	55-551-495	MAINT. ASSIT. - LOGAN, HYDE PARK, SMITHFIELD IRR. CO.	2,000	
1392		Total Repairs and Maintenance	145,045	
1393	55-551-950	ADMIN EXPENSES CHARGED FROM G. F. - STORMWATER	18,779	
1394	55-551-290	TELEPHONE	500	
1395		LEASE PAYMENTS FOR SWEEPER (auditor counted this here in 2008) see below		
1396	55-551-230	TRAVEL & TRAINING - Stormwater Related	1,800	
1397		Total Other	21,079	
1398	55-551-912	FACILITES ALLOCATION - STORMWATER	7,383	
1399	55-555-532	DEPRECIATION EXPENSE	26,950	
1400				
1401		Total Operating Expenses	237,211	
1402				Audit Report
1403				Difference
1404		Net Operating Revenue Less Expenses (Net Operating Gain) Loss	55,182	
1405				Audit Report
1406				Difference
1407		NON-OPERATING EXPENSES (REVENUE)		
1408	55-360-100	INTEREST (EARNED) PAID	(100)	
1409	55-551-754	LEASE PAYMENT ON SWEEPER	35,644	
1410	55-555-810	OTHER OPERATING EXPENSE		
1411	55-551-311	REIMBURSE TO SEWER. - HEAVY EQUIP USE	4,000	
1412		Total Non-Operating Expenses (Revenue)	39,544	
1413				Audit Report
1414				Difference
1415		CHANGE IN NET ASSETS (Net Gain) Loss	94,726	
1416				Audit Report
1417				Difference
1418				

1	A	B	I	N
		Account Description	Ratified FY2015R3 6/24/15	Comments On Current Year - FY2015R3 and Actuals
1419		STORMWATER UTILITY FUND - SUMMARY INFORMATION		
1420		CASH FLOW ANALYSIS		
1421		CASH AND CASH EQUIVALENTS AT END OF PREVIOUS YEAR	(272,028)	
1422		CASH FLOWS FROM OPERATING ACTIVITIES		
1423		Net Operating Revenue Less Expenses - (Gain) or Loss	55,182	
1424		Total Depreciation Expense (and Amortization)	(26,950)	
1425		Net decrease (increase) in receivables and payables (from audit report)		
1426		Net decrease (increase) in accruals (from audit report)		
1427		Transfers - Expense (Revenue)	4,000	Check out if this was done
1428		Net Cash (provided) used by operating activities	32,232	
1429		<i>Change compared to Previous Year</i>	53,386	<i>Audit Report</i>
1430			-252%	<i>Difference</i>
1431		CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
1432		LEASE PAYMENTS FOR SWEEPER		
1433	55-551-754		35,644	
1434	55-160-310	Capital Stormwater System Improvements	15,760	15760+0 =>
1435				Lease payment on sweeper accounted for in 55-160-310 for FY 2014
1436		<i>Payment on Canal Project</i>	15,760	
1437		Net Cash used by Capital and Financing Activities	51,404	
1438		INTEREST PAID (EARNED)	(100)	
1439		Net Cash (Provided) used by Investing Activities	(100)	
1440		<i>Change compared to Previous Year</i>	637	<i>Audit Report</i>
1441			-88%	<i>Difference</i>
1442		Net Cash provided (used) by Operating activities	32,232	
1443		<i>Change compared to Previous Year</i>	53,386	<i>Audit Report</i>
1444			-252%	<i>Difference</i>
1445		CASH AND CASH EQUIVALENTS AT END OF FISCAL YEAR	(188,492)	
1446		<i>Change compared to Previous Year</i>	83,536	<i>Audit Report</i>
1447		<i>Percent Change</i>	-31%	<i>Difference</i>
1448		Stormwater Fund - Fund Balance	104%	
1449				
1450		ALL FUND SUMMARY		
1451		Total Revenue of All Funds	(8,518,437)	
1452		Total Expenditures in all funds (excluding transfers)	8,554,699	
1453		Capital Improvements	628,099	
1454		Total Wages and Benefits Expenses (does not include HP's share of NPPD)	3,086,435	
1455		Personnel expenses as a percent of Total Expenditures in all funds	36%	
1456		Personnel expenses as a percent of Total Revenue in all funds	36%	
1457				
1458		Check on Balancing of Administrative Allocation		
1459		ADMINISTRATIVE ALLOC-EXEC	(40,130)	
1460		ADMINISTRATIVE ALLOC-ADMIN	(155,727)	
1461		ADMINISTRATIVE ALLOC-NON-DEP	(20,394)	
1462		ADMINISTRATIVE ALLOC-PUBLIC WORKS	(111,379)	
1463		Total	(327,630)	
1464				
1465		ADMIN EXPENSES CHARGED FROM GENERAL FUND - PA	22,478	
1466		ADMIN EXPENSES CHARGED FROM GENERAL FUND - LIBRARY	13,069	
1467		ADMIN EXPENSES CHARGED FROM GENERAL FUND - WATER	149,084	
1468		ADMIN EXPENSES CHARGED FROM GENERAL FUND - SEWER	101,944	
1469		ADMIN EXPENSES CHARGED FROM G. F. - STORMWATER	18,779	
1470		ADMIN EXPENSES CHARGED FROM G.F. - FACILITIES	22,276	
1471		Total	327,630	
1472		Error Check		