

**RESOLUTION 15-11**

**A RESOLUTION ADOPTING THE OFFICIAL  
2016 FISCAL YEAR BUDGET, ENDING JUNE 30, 2016,  
FOR THE CITY OF NORTH LOGAN, UTAH**

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

WHEREAS a public hearing, as required by law, was held May 27<sup>th</sup>, 2015 by the City Council to receive public input on the budget.

NOW THEREFORE be it resolved by the City Council of the City of North Logan, Utah to adopt the budget as shown in the attached spreadsheets as the official municipal budget for fiscal year 2016. The budget for the city for the fiscal year ending June 30, 2016 anticipates no increase in either the General Purpose or the Dedicated Library Property Tax rates.

PASSED AND APPROVED by the City Council of North Logan, Utah, the 10<sup>th</sup> day of June, 2015.

NORTH LOGAN CITY

By   
Lloyd Berentzen, Mayor

ATTEST:

  
Scott Bennett, City Recorder

	A	B	G	H
1		Account Description	Ratified FY2016R0 6/24/15	Comments on Next Year's (FY2016R0) Proposed Budget
2		Fund Balance Target (Unreserved)	8.00%	
3		Statutory Percent Fund Balance	7.43%	
4		Amount Available (or deficit) and still meet Fund Balance Target	(32,816)	
5	REVENUE	Tax Year	2015	
6		TAXES		
7		Total Property Tax Rate	0.001748	These are now the certified rates for 2016
8	10-310-100	GENERAL PROPERTY TAXES - CURRENT	(1,052,844)	
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	448,216	
11		Net G.F. General property taxes - Current	(571,717)	
12		Change compared to Previous Year	1,183	
13		Percent Change	-0.2%	
14	10-310-200	PRIOR YEARS' TAXES - DELINQUENT (Only the Portion that stays in the G.F.)	(36,267)	
15		Net G.F. General property taxes - Delinquent	(36,267)	
16	10-310-300	GENERAL SALES AND OTHER USE TAXES	(1,959,846)	
17	10-310-350	ENERGY SALES AND USE TAX (the Portion that stays in G.F.)	(318,775)	Considered raising to higher than 3% rate but chose not to do so in FY2016
18	10-310-351	ENERGY SALES AND USE TAX TO CEMETERY	(15,150)	Reduced the set aside for Cemetery starting in 2016 based on fund balance there and identified needs.
19	10-310-500	TRANSIENT ROOM TAX	(17,000)	
20		Sum General Sales and Use Taxes	(2,310,771)	
21	10-310-400	FRANCHISE TAXES	(43,153)	
22	10-310-410	TELECOMMUNICATION LICENSE TAX (MLT)	-	
23	10-310-600	MASS TRANSIT TAX (Pass through)	(490,385)	
24	10-310-700	PERSONAL PROPERTY UNIFORM FEE (FEE in LIEU)	(56,888)	
25		Misc. Other Taxes	(590,425)	
26		TOTAL TAXES	(3,509,180)	
27		Change compared to Previous Year	(103,112)	
28		Percent Change	3%	
29		TOTAL TAXES (Excludes Mass Transit - pass through)	(3,018,795)	
30		LICENSES AND PERMITS		
31	10-320-140	BUSINESS & ALCOHOL LICENSES	(40,000)	
32	10-320-210	BUILDINGS, STRUCTURES AND EQUIPMENT PERMITS	(290,565)	
33	10-320-250	ANIMAL LICENSES	(3,500)	
34		TOTAL LICENSES AND PERMITS	(334,065)	
35		Change compared to Previous Year	9,353	
36		Percent Change	-3%	
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)	(15,565)	This is the official amount approved for FY2016
41	10-330-806	RAPZ TAX - FOR SPECIFIC PROJECT	(208,000)	RAPZ for next several years increases based on commitment for development of 6(f) park land
42		RAPZ planned in agreement associated with the 6(f) conversion (all for CRC)	(208,000)	This is the NEW official amount approved for FY2016, reduced by \$20K for some reason by the County
43				
44				
45		State and Other Government Funds	(223,565)	

	A	B	G	H
1		Account Description	Ratified FY2016R0 6/24/15	Comments on Next Year's (FY2016R0) Proposed Budget
46	10-330-446	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	(4,000)	
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)	(6,000)	
56	10-330-717	FIRE TRAINING GRANT FROM CACHE COUNTY		
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>	(17,134)	
60	10-330-560	CLASS "C" ROAD FUND ALLOTMENT	(320,000)	Should be more roads funds available with new local options sales tax recently passed by State Legislature. Still learning what that may be.
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>	(320,000)	
64		TOTAL INTERGOVERNMENTAL	(560,699)	
65		<i>Change compared to Previous Year</i>	(170,979)	
66		<i>Percent Change</i>	44%	
67		CHARGES FOR SERVICES		
68	10-340-130	ZONING AND SUBDIVISION FEES	(5,000)	
69	10-340-140	PLAN CHECKING FEES	(85,000)	
70	10-340-160	UTILITY ENCROACHMENT PERMITS	(1,000)	
71	10-340-783	ROAD IMPACT FEES COLLECTED	(75,000)	
72		Normally expected revenue from road impact fees		
73		Have school do extra road work in lieu of paying road impact fees	road work in lieu	
74	10-340-784	PARK IMPACT FEES COLLECTED	(75,000)	
75	10-340-310	STREET, SIDEWALK & CURB REPAIR	-	
76		<i>Total Zoning and Subdivision Fees</i>	(241,000)	
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	(91,378)	
81	10-340-792	WILDLAND FIRE REVENUE	(15,000)	
82	40-340-904	MISC REVENUE FROM NPPD OPR. (Fingerprint, Backgrnd Checks, etc.)		
83		<i>Total Public Safety</i>	(106,378)	
84	10-340-430	REFUSE COLLECTION CHARGES	(798,962)	
85		<i>Change compared to Previous Year</i>	(7,911)	
86		<i>Percent Change</i>	1%	
87	10-340-700	PARK & RECREATION FEES	(3,500)	
88	10-340-781	LITTLE LEAGUE FEES	(7,600)	
89	10-340-782	JUNIOR JAZZ FEES	(5,000)	
90	10-340-785	GENERAL SPORTS FEES	(5,000)	
91	10-340-786	ELK RIDGE SOCCER FIELDS REVENUE (For Turf Field Maint)	(5,000)	
92	10-340-787	CACHE VALLEY STORYTELLING FESTIVAL REVENUE and DONATIONS	-	Should expect CVSTF to raise at least enough to cover the authorized operations outlay in 10-456-728.
93		<i>Total Parks and public property</i>	(26,100)	
94	10-340-810	SALE OF CEMETERY PLOTS AND OTHER CEMETERY FEES	(4,000)	
95		<i>Total Cemetery Revenue</i>	(4,000)	
96		TOTAL CHARGES FOR SERVICES	(1,171,639)	
97		<i>Change compared to Previous Year</i>	69,600	
98		<i>Percent Change</i>	-6%	

	A	B	G	H
1	Account Description		Ratified FY2016R0 6/24/15	Comments on Next Year's (FY2016R0) Proposed Budget
99		FINES AND FORFEITURES		
100	10-350-110	COURT FINES	(135,000)	
101	10-350-120	PARKING TICKETS	(1,500)	
102	10-350-125	NORTH PARK SB72 FINES	(500)	
103	10-350-130	ANIMAL CONTROL FINES	(2,000)	
104		TOTAL FINES AND FORFEITURES	(139,000)	
105		Change compared to Previous Year	(15,431)	
106		Percent Change	12%	
107		MISCELLANEOUS REVENUE		
108	10-360-100	INTEREST EARNINGS - misc rev.	(1,500)	
109	10-360-131	INTEREST EARNED - EQUESTRIAN PARK	-	
110	10-360-132	INTEREST EARNED - LITTLE LEAGUE FUND	(20)	
111	10-360-133	INTEREST EARNED ON ROAD IMPACT FEES	(200)	
112	10-360-134	INTEREST EARNED ON PARK IMPACT FEES	(100)	
113	10-360-135	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	(20)	
116	10-360-139	INTEREST EARNED ON CEMETERY FUND	(250)	
117	10-360-140	INTEREST EARNED ON GENERAL SPORTS FUND	-	
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		
120	10-360-136	INTEREST EARNED - CLASS C ROAD FUNDS	-	
121	10-360-142	INTEREST EARNED ON ROAD BOND	-	
122	10-360-161	INTEREST EARNED ON SHOP WITH A COP		
123	10-360-152	INTEREST EARNED ON WILDLAND FIRES	-	
124		Total Interest Earnings	(2,090)	
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	(17,990)	
133				
134				
135	10-360-400	SALE OF FIXED ASSETS	(10,000)	
136				
137		Sale of materials and supplies and other	(10,000)	
138				
139				
140		TOTAL MISC. REVENUE	(27,990)	
141		Change compared to Previous Year	5,616	
142		Percent Change	-17%	
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				
153				
154		Total General Fund Revenue		
155		The following is the revenue figure used to compute % Unreserved Fund Balance		
156		TOTAL GENERAL FUND REVENUE	(5,742,574)	
157		Change compared to Previous Year	(204,953)	
158		Percent Change	4%	
159				
160		TOTAL GENERAL FUND REVENUE EXC. TRANSFERS TO GF	(5,742,574)	
161		Change compared to Previous Year	(204,953)	
162		Percent Change	4%	

1	A	B	G	H
		Account Description	Ratified FY2016R0 6/24/15	Comments on Next Year's (FY2016R0) Proposed Budget
163		<b>Expenditures</b>		
164		GENERAL GOVERNMENT		
165		City Council		
166	10-411-110	WAGES - CITY COUNCIL (includes expense allowance for 5 CC)	43,080	
167	10-411-130	EMPLOYEE BENEFITS - CITY COUNCIL	4,656	
168		<i>Wages and Benefits</i>	47,736	
169	10-411-220	PUBLIC NOTICES - CITY COUNCIL	1,900	
170	10-411-230	TRAVEL AND TRAINING - CITY COUNCIL	5,700	
171	10-411-312	PROFESSIONAL AND TECHNICAL SERVICES - CITY COUNCIL	19,000	
172	10-411-331	YOUTH CITY COUNCIL	1,900	
173	10-411-332	NEWSLETTER	8,550	Try to set up an electronic version to save money
174	10-411-480	ELECTIONS	8,550	
175	10-411-610	MISCELLANEOUS INCIDENTAL EXPENSES	2,280	
176		Total City Council	95,616	
177		<i>Change compared to Previous Year</i>	101	
178		<i>Percent Change</i>	0%	
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	11,400	
184	10-412-312	PROFESSIONAL AND TECHNICAL SERVICES - COURT	28,500	
185	10-412-315	STATE TREAS-VICTIM REPARATION	42,750	
186	10-412-316	PAY TO H.P. - JUDGE'S, CLERK'S & BAILIFF'S WAGES and BENEFITS	92,889	
187	10-412-740	CAPITAL OUTLAY FOR FACILITIES & EQUIPMENT - COURT		
188				
189		Total City Justice Court	175,539	
190		<i>Change compared to Previous Year</i>	(31,001)	
191		<i>Percent Change</i>	-15%	
192				
193		Executive Staff		
194	10-413-110	WAGES - EXEC	99,318	
195	10-413-130	EMPLOYEE BENEFITS - EXEC	46,390	
196		<i>Wages and Benefits</i>	145,708	
197	10-413-210	DUES,SUPPLIES,TRAVEL, VEHICLE MAINT- EXEC	2,850	
198	10-413-312	PROFESSIONAL AND TECHNICAL SERVICES - EXEC	2,850	
199	10-413-950	ADMINISTRATIVE ALLOC-EXEC	(40,944)	
200		Total Executive Staff	110,464	
201		<i>Change compared to Previous Year</i>	1,683	
202		<i>Percent Change</i>	2%	
203				
204				
205		Administrative Agencies		
206	10-414-110	WAGES - PERMANENT EMPLOYEES - ADMIN	173,314	
207	10-414-130	EMPLOYEE BENEFITS - ADMIN	73,410	
208		<i>Wages and Benefits</i>	246,724	
209	10-414-230	TRAVEL AND DUES - ADMIN	3,420	
210	10-414-313	PROFESSIONAL AND TECHNICAL SERVICES - ADMIN	19,000	
211	10-414-510	INSURANCE (BONDS ON PERSONNEL ONLY)	5,510	
212	10-414-740	CAPITAL OUTLAY FOR EQUIPMENT - ADMIN	8,740	
213	10-414-950	ADMINISTRATIVE ALLOC-ADMIN	(138,659)	
214		Total Administrative Agencies	144,735	
215		<i>Change compared to Previous Year</i>	(6,633)	
216		<i>Percent Change</i>	-4%	
217				

	A	B	G	H
1		Account Description	Ratified FY2016R0 6/24/15	Comments on Next Year's (FY2016R0) Proposed Budget
218		Non-Departmental (Administration)		
219	10-415-230	TRAVEL AND DUES - NON-DEPT		
220	10-415-240	OFFICE EXPENSE, SUPPLIES - NON-DEPT	5,700	
221	10-415-241	POSTAGE- NON-DEPT	16,150	
222	10-415-245	PRINTED FORMS - NON-DEPT	3,515	
223	10-415-260	EQUIPMENT-OPERATING SUPPLIES AND MAINT - NON-DEPT	2,850	
224	10-415-261	NON-DEPT. (CITY-WIDE) DUES and COMPUTER SUPPORT	7,600	
225	10-415-290	TELEPHONE - NON-DEPT	5,700	
226	10-415-312	PROFESSIONAL AND TECHNICAL SERVICES - NON-DEPT	5,225	
227	10-415-315	COUNTY DISPATCH - NON-DEPT	109,497	
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	1,900	
232	10-415-620	MISCELLANEOUS SERVICES - NON-DEPT	13,300	
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	4,750	
236	10-415-912	FACILITIES ALLOCATION - ALL GEN. FUND - (INCLUDES ALL GEN. FUND F.A.	154,196	
237	10-415-950	ADMINISTRATIVE ALLOC-NON-DEP	(16,475)	
238		Total Non-Departmental	313,908	
239		Change compared to Previous Year	(73,245)	
240		Percent Change	-19%	
241				
242		Planning Commission		
243	10-418-110	WAGES - PLAN. COMM.	7,626	
244	10-418-130	EMPLOYEE BENEFITS - PLANNING COMMISSION	792	
245		Wages and Benefits	8,418	
246	10-418-230	TRAVEL & NOTICES - P&Z		
247	10-418-311	PROF AND TECH SERVICES - P&Z	950	
248		Journal Entry related to Facilities		
249		Total Planning Commission	9,368	
250		Change compared to Previous Year	3,395	
251		Percent Change	57%	
252		TOTAL GENERAL GOVERNMENT	849,631	
253		Change compared to Previous Year	(105,699)	
254		Percent Change	-11%	
255		COMMUNITY DEVELOPMENT		
256	10-461-110	WAGES - COMMUNITY DEVELOPMENT	65,717	
257	10-461-130	EMPLOYEE BENEFITS - COMMUNITY DEVELOPMENT	39,652	
258		Wages and Benefits	105,369	
259	10-461-230	TRAVEL AND DUES - COMMUNITY DEVELOPMENT	2,850	
260	10-461-250	SUPPLIES, GAS, PHONE, VEHICLE MAINT - COMMUNITY DEVELOPMENT	2,375	
261	10-461-290	TELEPHONE	1,330	
262	10-461-311	PROF & TECH SERVICES (CONSULTING) - COMM DEV	7,600	
263		Fees - CMPO, CPDO	7,600	
264		Other - Consultant Work	out out	
265				
266	10-461-740	CAPITAL OUTLAY FOR EQUIPMENT - COMMUNITY DEVELOPMENT	0	
267		TOTAL COMMUNITY DEVELOPMENT	119,524	



	A	B	G	H
1		Account Description	Ratified FY2016R0 6/24/15	Comments on Next Year's (FY2016R0) Proposed Budget
268		ECONOMIC DEVELOPMENT		
269	10-465-450	COMMUNITY PROMOTION & ADVERTISING	2,850	
270		<i>Fees - Chamber of Commerce</i>	2,850	
271	10-465-236	TRAVEL AND TRAINING - ECON DEV	950	
272	10-465-270	ENTRY SIGN, ADVERTISING SIGN AND OTHER MAINTENANCE		
273	10-465-314	PROF & TECH SERVICES (CONSULTING) - ECON DEV - GENERAL	9,500	Try Interns with stipends + reward
274	10-465-315	PROF & TECH SERVICES (CONSULTING) - CITY CENTER		
275		TOTAL ECONOMIC DEVELOPMENT	13,300	
276		TOTAL COMMUNITY DEVELOPMENT AND ECONOMIC DEVELOPMENT	132,824	
277		<i>Change compared to Previous Year</i>	7,820	
278		<i>Percent Change</i>	6%	
279		PLANNING COMMISSION, COMMUNITY + ECONOMIC DEVELOPMENT	142,192	
280				
281		FACILITIES DEPARTMENT		
282				
283				
284				
285				
286		<b>Facilities Costs Shared by All Departments</b>		
287	10-416-110	WAGES - FACILITIES	69,485	
288	10-416-130	EMPLOYEE BENEFITS - FACILITIES	32,506	
289		<i>Wages and Benefits</i>	101,991	
290	10-416-318	PROF & TECH - FACILITIES (Custodial contract)	4,750	Cleaning crew for Parks facilities
291	10-416-250	SUPPLIES, DUES, TRAVEL, GAS, & VEHICLE MAINT - FACILITIES	11,875	This includes \$3K for vehicle maint for Fac Only, cell phones, and misc. Combine of these two lines
292	10-416-251	VEHICLE MAINTENANCE (STOP USING IN 2016. EACH DEPARTMENT WILL HAVE ITS OWN VEHICLE MAINTENANCE EXPENSES)	deleted	
293	10-416-252	EMERGENCY RESPONSE & DISASTER PREPAREDNESS	3,325	Parlant City-wide Contact system
294	10-416-253	SAFETY	3,800	Safety program - all employees
295	10-416-291	WATER AND SEWER USAGE	3,200	This should be a better estimate
296	10-416-740	CAPITAL OUTLAY FOR EQUIPMENT - FACILITIES	5,225	Purchase vehicle lift
297	10-416-950	ADMIN EXPENSES CHARGED FROM G.F. - FACILITIES	17,541	
298	10-416-270	BLDG & GROUNDS-SUPPLIES & MAIN - FACILITIES	28,500	General maintenance
299	10-416-271	BLDG & GROUNDS REPAIR PROJECTS - FACILITIES	20,330	List 2016 Facilities Projects below
300		<i>Will List specific projects each year here</i>	1,425	Flag pole light Police Station
301				LED Park lot lights at library
302			3,230	Surge protector at library
303				Carpet replace for rest of Library
304				LED conversion library meet room
305			6,510	Convert temp to perm electric pedestals at Elk
306			10,165	Lions bldg upgrade. Cabinets, sink, paint, heat in restrooms
307		<b>Sub-Total Facilities Costs Shared by All Departments</b>	200,538	
308		<b>Facilities Costs Shared by All Departments Except Police Agency</b>		
309	10-416-280	UTILITIES - GAS, ELECTRICITY, (All except Police Building) - FACILITIES	55,100	
310	10-416-290	TELEPHONE (non-mobile), CABLE, INTERNET, & SECURITY ALARMS (All except Police Building)	4,750	
311	10-416-510	INSURANCE (LIABILITY, FIRE, AND VEHICLES - (All except Police Agency Building)	25,000	Lower amount reflect police agency doing their share as separate agency
312		<b>Sub-Total Facilities Costs Shared by All Departments except Police Agency</b>	84,850	
313		TOTAL FACILITIES DEPARTMENT COSTS	285,388	
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)	154,196	
316	21-458-912	FACILITIES ALLOCATION - LIBRARY	48,086	
317	10-421-912	FACILITIES ALLOCATION - PA (Police and Animal Control)	19,095	
318	51-511-912	FACILITIES ALLOCATION - WATER	41,011	
319	52-521-912	FACILITIES ALLOCATION - SEWER	17,887	
320	55-551-912	FACILITIES ALLOCATION - STORMWATER	5,112	
321		Total of all above allocations	285,388	
322	10-416-912	FACILITIES ALLOCATION	(285,388)	
323		Net Budget Impact - (should be zero)	-	
324				
325		POLICE AGENCY		
326				
327	PA-XXX-New	POLICE SERVICE FEE - NORTH LOGAN	916,667	
328	10-426-315	ANIMAL CONTROL BOARDING FEES	2,660	Not to split with Hyde Park
329	10-426-452	DEER HERD MANAGEMENT	9,692	Not to split with Hyde Park
330	New	TRANSFER FROM NLC TO ESTABLISH PA FUND BALANCE		
331		<b>Total Cost to North Logan City for Police Services</b>	929,019	
332		<i>Change compared to Previous Year</i>	42,678	
333		<i>Percent Change</i>	5%	

	A	B	G	H
1	Account Description		Ratified FY2016R0 6/24/15	Comments on Next Year's (FY2016R0) Proposed Budget
		FIRE DEPARTMENT		
334				
335	10-422-110	WAGES - FIRE	109,703	
336	10-422-120	VOLUNTEERS PAY- FIRE	72,000	
337	10-422-130	EMPLOYEE BENEFITS - FIRE	67,170	
338		<i>Wages and Benefits</i>	248,874	
339		Training and Training Supplies		
340	10-422-230	TRAVEL FOR TRAINING - FIRE	7,680	
341	10-422-236	OUTSIDE TRAINING EXPENSES (ALSO INCLUDE USE OTHER FACILITIES)	14,250	
342	10-422-237	GRANT TRAINING EXPENSES		
343	10-422-457	SPECIAL DEPT SUPPLIES FOR DRILL AND PUBLIC ED. - FIRE	6,175	
344	10-422-741	TRAINING EQUIPMENT - FIRE	-	
345		Administration		
346	10-422-231	MEALS FOR TRAINING DRILLS - SOCIAL ACTIVITIES - FIRE	4,750	
347	10-422-240	OFFICE EXPENSES AND DUES - FIRE (and PLANNING)	8,550	
348	10-422-290	MOBILE PHONES AND PAGERS	8,075	
349	10-422-310	PROF AND TECH SERVICES - Incl. INFECTIOUS CONTROL & SAFETY	13,395	
350		Operations		
351	10-422-250	EQUIPMENT & VEHICLE REPAIRS AND MAINTENANCE - FIRE	17,100	
352	10-422-252	VEHICLE FUEL	17,100	
353	10-422-452	UNIFORMS & PERS GEAR - FIRE	6,650	
354	10-422-453	SPECIAL DEPT SUPPLIES	4,750	
355	10-422-454	FIRST RESPONDER CONSUMABLES - FIRE	4,750	
356	10-422-455	FIRE OPERATIONS CONSUMABLES	8,550	
357	10-422-456	FIRE OPERATIONS EQUIPMENT	14,250	
358	10-422-458	HOMELAND SECURITY GRANT EXPENDITURES		
359	10-422-459	WILDLAND FIRE EXPENSES	9,500	
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	
367		FIRE DEPARTMENT	394,399	
368		<i>Change compared to Previous Year</i>	10,499	
369		<i>Percent Change</i>	3%	
370		FIRE DEPARTMENT LESS CAPITAL PURCHASE	394,399	
371				



	A	B	G	H
1	Account Description		Ratified FY2016R0 6/24/15	Comments on Next Year's (FY2016R0) Proposed Budget
372		BUILDING INSPECTION / ENGINEERING		
373	10-424-110	WAGES - INSP	131,471	Budgets computed with Nate paid 1/3rd here, 1/3rd water, and 1/3rd sewer. Actuals in 2015 were not originally paid that way, all was paid here. This budget adjustment makes that correction. Also corrects for Ross' sick pay which is completed this Aug.
374	10-424-130	EMPLOYEE BENEFITS - INSP	83,121	
375		<i>Wages and Benefits</i>	214,592	
376	10-424-210	BOOK,SUBSCR & MEMBERSHIP - INSP	2,375	
377	10-424-230	TRAVEL AND TRAINING - INSP	3,544	
378	10-424-250	EQUIPMENT-OPERATING SUPPLIES, FUEL & VEHICLE MAINT	7,600	
379	10-424-290	TELEPHONE - INSP	3,534	
380	10-424-311	PROF & TECH SERVICES - OTHER - INSP	475	
381	10-424-316	PROF & TECH SERVICES - PLAN CHECK COSTS - INSP	6,650	
382	10-424-317	PROF & TECH SERVICES - Eng Tech/GIS	3,735	
383	10-424-450	SPECIAL DEPT. SUPPLIES - INSP	2,033	
384	10-424-740	CAPITAL OUTLAY FOR EQUIPMENT - INSP		
385		BUILDING INSPECTION / ENGINEERING	244,538	
386		<i>Change compared to Previous Year</i>	(27,360)	
387		<i>Percent Change</i>	-10%	
388		<i>Net Cost (Earnings) of Building and Inspection - to Revenue from Building Permits and Plan Check Fees</i>	(131,027)	
389		<b>TOTAL PUBLIC SAFETY (Police, Fire, Building Inspection)</b>	1,555,604	
390				
391				
392				
393		ROADS AND STREETS		
394	10-441-110	WAGES - STREETS	114,126	Maintain State Certifications Can probably cut extra out here - down from \$45 Rocky Mountain Power Annual Costs Cell Phone, and Data Costs Can probably cut extra out here - down from \$8.4 Street Side Mowing Can probably cut extra out here - down from \$3.5
395	10-441-130	EMPLOYEE BENEFITS - STREETS	56,680	
396		<i>Wages and Benefits</i>	170,806	
397	10-441-240	OFFICE EXPENSE,DUES - STREETS	2,660	
398	10-441-230	TRAVEL AND TRAINING	1,520	
399	10-441-250	EQUIPMENT & VEHICLES - OPERATING SUPPLIES, MAINT, GAS - STREETS	37,000	
400	10-441-280	LIGHTING - STREETS	20,900	
401	10-441-290	TELEPHONE	3,304	
402	10-441-270	SIDEWALKS, TRAILS, PATHS	2,000	
403	10-441-310	PROF AND TECH SERVICES - STREETS	11,000	
404			9,500	
405			1,500	
406				
407				
408	10-441-315	ROAD SURFACE TREATMENTS BY CONTRACT	171,662	
409		<i>Crack Seals</i>	37,592	NE section of City, 1400E, 3100-1400E,3000N 80
410		<i>Slurry Seals or High Density Mineral Bond</i>	52,070	Green Canyon Estates, North Park Village,
411		<i>Chip Sealing</i>	57,000	1600 E, 1200 E
412		<i>Thin Lift Overlays</i>		2100 N, 1200E to 800E
413		<i>Road Striping</i>	19,000	same as last year
414		<i>Misc Other</i>	6,000	More Painting/Stencils In-house
415	10-441-411	HEAVY EQUIPMENT RENTAL (other) - STREETS	16,050	
416		<i>Lease Backhoe</i>	9,400	same as last year
417		<i>Compact Excavator</i>	1,900	
418		<i>Misc Other</i>	4,750	rental of various equipment (grader, skiddy)
419	10-441-412	MATERIAL FOR ROAD SIGNAGE - STREETS	5,700	(Offset by developers' paying for their signs)
420	10-441-413	MATERIAL FOR SNOW AND ICE CONTROL - STREETS	28,500	
421	10-441-422	MATERIAL FOR ROAD MAINT AND REPAIR (Asphalt, sand, rock, concrete for city crews)	42,750	
422	10-441-750	CAPITAL IN PROCESS (In Progress)	0	
423	10-441-740	CAPITAL EQUIP. PURCHASES	37,865	Do not change
424			37,865	Flat bed to go with plow, rest of the cost comes out
425				
426	10-441-746	MAINT AND REPAIR CONTRACTS (NOT CAPITAL IMPROVEMENTS)	-	
427				
428				

	A	B	G	H
1		Account Description	Ratified FY2016R0 6/24/15	Comments on Next Year's (FY2016R0) Proposed Budget
429	10-441-747	ROAD IMPROVEMENTS USING IMPACT FEES	0	
430		<i>Hold to accumulate for 2300 North, east of 1600 East, with Canyon Gates Subdivision</i>		
431				
432				
433				
434				
435			0	
436	10-441-748	ROAD PROJECTS - CAPITAL IMPROVEMENTS (GEN FUNDS)	219,023	
437		<i>Johnson Park upper loop (curb will come out of stormwater budget at \$13.50/ft)</i>		
438		<i>Montage (curb will come out of stormwater budget at \$13.50/ft)</i>	219,023	Grind and Re-lay All of Montage Subdivision.
439		<i>1000E (1500N to 1800N Reinstallation (at the same time as waterline reinstall)</i>		Cut this 5% BUT Actual cost to FY2016 will
440		<i>2700N (1300E to 1600E) Reinstallation</i>		depend on bid. Need to watch this one.
441				
442				
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	7,282	slight increase from last year
447	10-441-756	LEASE PAYMENTS FOR LARGE TRUCKS	64,050	same as last year
448		<i>LEASE PAYMENTS FOR TEN-WHEEL DUMP</i>	29,560	Do not change - contract
449		<i>LEASE PAYMENT FOR NEW 4X4 PLOW TRUCK</i>	34,490	Do not change - contract
450	10-441-912	FACILITIES ALLOCATION - STREETS (Not used from FY2016 on)	deleted	
451	10-441-800	MASS TRANSIT EXPENSE (Pass through)	490,385	Makes no sense to cut this 5%. This pass
452		ROADS AND STREETS	1,332,457	through is just whatever we assume the revenue
453		<i>Change compared to Previous Year</i>	(379,804)	to be.
454		<i>Percent Change</i>	-22%	
455		ROADS AND STREETS NOT INCLUDING MASS TRANSIT (Pass through)	906,122	
456		SANITATION	(325,369)	
457	10-442-316	PAYMENTS TO LOGAN FOR WASTE COLLECTION - TRASH	750,581	We could guess this at a 5% decrease but that
458				probably will not happen. The number chosen
459		PUBLIC WORKS		for FY2016 merely reflects using the same
460	10-449-110	WAGES - PERMANENT EMPLOYEES - PUBLIC WORKS	74,257	
461	10-449-130	EMPLOYEE BENEFITS - PUBLIC WORKS	41,356	
462		Wages and Benefits	115,613	
463	10-449-NEW#	SUPPLIES, TRAVEL, VEHICLE MAINT- PUBLIC WORKS		
464	10-449-290	TELEPHONE	1,330	
465	10-449-950	ADMINISTRATIVE ALLOC-PUBLIC WORKS	(87,707)	
466		Total Public Works	29,236	
467				
468				
469		<i>Streets, Public Works and Public Improvements (Also Sanitation)</i>	2,112,254	
470				
471				
472		ROADS, STREETS & PUBLIC WORKS (incl. BOND PAYMENTS)	1,332,457	
473				
474		Audit Check For Using Class"C" Road Funds For Roads		
475		Total ROADS AND STREETS EXPENDITURES QUALIFYING FOR CLASS "C" ROAD FUNDS	1,332,457	
476		Total Class "C" ROAD FUNDS	(320,000)	
477			1,012,457	
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		<b>Parks and Park Areas</b>		
482	10-451-110	WAGES - PERMANENT EMPLOYEES - PARKS	136,204	
483	10-451-130	EMPLOYEE BENEFITS - PARKS	69,586	
484		Wages and Benefits	205,790	

	A	B	G	H
1		Account Description	Ratified FY2016R0 6/24/15	Comments on Next Year's (FY2016R0) Proposed Budget
485	10-451-260	SUPPLIES, TRAVEL, PHONE, GAS & VEHICLE MAINT - PARKS	19,000	
486	10-451-270	GROUNDS - MAINTENANCE - PARKS	57,000	Increase due to the addition of water costs for Parks use. Roughly 30,000 for Grounds Maintenance and 30,000 for water usage.
487	10-451-272	ARBOR DAY AND TREES - ALL PARKS	7,600	Must use as part of Tree City - We will use this for planting trees at King Park, Elk Ridge, and the Police Station in 2016.
488	10-451-290	TELEPHONE	1,577	
489	10-451-312	PROFESSIONAL AND TECHNICAL SERVICES - PARKS	950	
490	10-451-NEW#	WATER USAGE - IRRIGATION (New in FY2015) - (Should have no sewer fee		
491	10-451-NEW#	WATER AND SEWER USAGE - SPLASH PADS (New in FY2015)		
492	10-451-318	WEED CONTROL - CITY WIDE	19,000	Increase due to acreage increase in Park Land
493		<i>Spraying for noxious weeds on city land</i>	14,250	
494		<i>Twice per year Cutting of tall weeds on NLC Open spaces (Includes control of non-noxious weeds)-</i>	4,750	
495	10-451-273	STREET TREE MAINTENANCE	3,800	Must use as a part of Tree City
496	10-451-710	CAPITAL OUTLAY - LAND - PARKS	9,500	
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)	15,665	Match income
500	10-451-728	PARK IMPROVEMENTS FOR CVSTF	-	Reduced to zero for FY2015 and 2016. Get the event established before investing in park improvements for the event.
501	10-451-729	ELK RIDGE SOCCER FIELDS (ASTROTURF FIELDS) - MAINTENANCE	4,500	Sprinkler, hoses, and rubber pellets
502	10-451-731	ELK RIDGE IMPROVEMENTS	6,000	Retaining walls around path, drinking fountains, additional garbage cans
503				
504				
505	10-451-732	MEADOW VIEW IMPROVEMENTS	1,425	typo - CC version showed 15,000 rather than 1,500
506				
507				
508	10-451-733	GREEN CANYON IMPROVEMENTS	665	
509		<i>Misc. support for volunteer projects. Also grooming of winter trail</i>		
510	10-451-734	OTHER IMPROVEMENTS - PARKS	11,400	Complete Police and Library Landscaping, Fibar, Sand
511		<i>Misc Other</i>		
512		<i>Sprinkler System for area between Library and Police station (including around police)</i>		
513	10-451-736	NORTH PARK EQUESTRIAN PARK EXPENDITURES	0	The request by John Morrey for establishing equestrian club group denied. No funds to be set aside in FY16
514		<i>General maint</i>		
515	10-451-737	IMPROVEMENTS USING PARK IMPACT FEES	147,594	No need to cut this back. Match 50/50 with expected RAPZ over two years. Impact fee use does not affect Gen. Fund fund balance %
516				
517			147,594	NLC's 50/50 Match against RAPZ for construction of the public recreational fields associated with the new high school.
518				
519				
520		<i>Other misc. work to finish the Elk Ridge Fields not covered by Donor's Money</i>		
521	10-451-738	EXPENDITURES ON SPECIFIC PROJECT USING RAPZ TAX FUNDS (Will be to support NLHS only for several years starting in 2016)	208,000	County reduced this amount again down to only \$
522		<i>Tennis Courts, Parking Lot #1 complete, Playground, Parking lot#2 rough, All 3 Fields Roughed out</i>	208,000	\$295,187 over two years from RAPZ and same in match from NLC's impact fees. Two-year project costs estimated at \$590,375
523		<i>Multi-use Field #1 Finish and Parking Lot #2 Finish</i>		
524		<i>Multi-use Field #2 Finish</i>		
525		<i>Softball Field #1 Finish</i>		
526				
527	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)	0	
528				
529				
530	10-451-???	GODFREY PARK CONSTRUCTION		Plan is to just mow weeds this year. No improvements til
531	10-451-739	KING PARK IMPROVEMENTS	1,900	Use donations and neighborhood effort as much as possible. Move to next year unless we can get donations or form a special improvement district.
532		<i>Interpretive sign upgrade and fish re-stock. General upgrades and plantings</i>		
533	10-451-740	OTHER CAPITAL OUTLAY - PARKS	25,650	
534			11,400	Small area mower
535			9,500	Dedicated Sprayer
536			4,750	Grading and Landscaping tools
537				
538	10-451-741	EQUIPMENT LEASE	14,808	
539	10-451-912	FACILITIES ALLOCATION - PARKS (Not used here from FY2016 on)	deleted	
540		<i>Total Parks and Park Areas</i>	761,724	
541		<i>Change compared to Previous Year</i>	138,777	

	A	B	G	H
1		Account Description	Ratified FY2016R0 6/24/15	Comments on Next Year's (FY2016R0) Proposed Budget
542		Percent Change	22%	

	A	B	G	H
1		Account Description	Ratified FY2016R0 6/24/15	Comments on Next Year's (FY2016R0) Proposed Budget
543		Recreation and Culture		
544	10-456-110	WAGES - RECREATION	17,957	New Recreation Coordinator FT
545	10-456-130	EMPLOYEE BENEFITS - RECREATION	1,864	
546		<i>Wages and Benefits</i>	19,821	
547	10-456-481	LITTLE LEAGUE SUPPLIES	6,650	Generates a small amount of revenue after covering costs to run the league
548	10-456-482	PUMPKIN WALK - RECREATION	6,175	Half the costs are covered by donations
549		<i>Expenditures Relating to Pumpkin Walk</i>	6,175	
550		<i>Donations Credited against Pumpkin Walk Exp. (Incl. Contributions Jar)</i>		
551	10-456-483	PIONEER DAY - RECREATION	7,000	
552	10-456-484	JUNIOR JAZZ SUPPLIES	4,750	Generates a small amount of revenue after covering costs to run the league
553	10-456-485	OTHER - RECREATION-GENERAL SPORTS	4,750	Covers the remaining small programs (which are self sustaining)
554	10-456-486	OTHER - CULTURAL (SENIORS' LUNCHEON and MISS NLC)	10,925	95% of the costs go toward the Senior Luncheon
555	10-456-487	HISTORIC PRESERVATION	950	This line still is operating on donations
556	10-456-488	OTHER - RECREATION-REC SOCCER SUPPLIES (New starting in 2015)	9,500	Generates a small amount of revenue after covering costs to run the league
557	10-456-728	CACHE STORYTELLING FESTIVAL OPERATIONS - RECREATION (Operational expenditures intended to be covered by CVSTF revenue)	-	Cut back to match budgetted revenue. Should be a wash in the event we plan to continue city support at all Account 10-340-787
558		<i>Total Recreation and Culture</i>	70,521	
559		<i>Change compared to Previous Year</i>	(18,630)	
560		<i>Percent Change</i>	-21%	
561				
562		<i>Total Parks and Recreation, Public Property, &amp; Cemetery</i>	864,645	
563		<i>Change compared to Previous Year</i>	141,547	
564		<i>Percent Change</i>	20%	
565				
566		Cemetery		
567	10-459-250	CEMETERY SUPPLIES	1,900	General supplies and equip. for burials
568		<i>Misc.</i>	1,900	
569	10-459-291	WATER USAGE - IRRIGATION (New in FY2015) - (Should have no sewer fee associated with this)	3,800	May need revision
570	10-459-270	GROUNDS - MAINTENANCE - CEMETERY	7,600	Culinary water for irrigation, irrigation parts, grass, and vegetation maintenance
571				
572	10-459-312	PROFESSIONAL AND TECHNICAL SERVICES - CEMETERY	1,900	GIS system.
573	10-459-738	OTHER IMPROVEMENTS - CEMETERY	4,750	next year.
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	16,250	
579		<i>Dump Truck</i>	14,250	Cemetery's portion of new dump truck for the Streets Dept.
580		<i>Cemetery 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	Cemetery's share of Mini Excavator (\$2K of \$8K)
584		<i>Total Cemetery Costs</i>	32,400	
585		<i>Change compared to Previous Year</i>	21,400	
586		<i>Percent Change</i>	193%	
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		TOTAL DEBT SERVICE	-	
591				
592				
593		GEN FUND EXPENSES FOR LIBRARY	-	
594	10-481-918	TRANSFER FROM GF TO LIBRARY SRF		
595	10-481-920	TRANSFER FROM GF TO SEWER FUND FOR HEAVY EQUIP. USE	-	Recommend deleting this transfer.
596	10-481-919	TRANSFER FROM GF TO CIP FUND	125,000	Transfer as much as possible to maintain 8%
597	New	TRANSFER FROM NLC TO ESTABLISH PA FUND BALANCE	-	Probably don't need to do
598		TOTAL TRANSFERS and OTHER	125,000	
599		<i>Change compared to Previous Year</i>	125,000	
600		<i>Percent Change</i>	#DIV/0!	

	A	B	G	H
1		Account Description	Ratified FY2016R0 6/24/15	Comments on Next Year's (FY2016R0) Proposed Budget
	<b>GENERAL FUND SUMMARY</b>			
601		TOTAL GENERAL FUND REVENUE (COPIED FROM ABOVE)	(5,742,574)	
602			5,742,574	
603		<i>Increase in Revenue - 2012R2 vs EOY Actuals for 2012</i>	(204,953)	
604		TOTAL GENERAL FUND EXPENDITURES INCLUDING TRANSFERS	5,639,957	
605		<i>Change compared to Previous Year</i>	(193,209)	
606		<i>Percent Change</i>	-3%	
607				
608				
609		Amount Revenues Exceeds [Is Less Than] Expenditures (Includes Transfers)	102,617	Note that total GF expenditures are just barely less than anticipated revenue
610				
611				
612		REV. LESS EXP. - EXCLUDING TRANSFERS (Note: In brackets () means a net increase to fund balance.)	(227,617)	
613		<i>The following is the expenditure figure used to compute % Unreserved Fund Balance</i>		
614		TOTAL GENERAL FUND EXPENDITURES EXCLUDING TRANSFERS	5,614,957	
615				
616				
617		<b>G. F. UNRESTRICTED FUND BALANCE COMPUTATIONS</b>		
618		FUND BALANCE BEGINNING OF YEAR (Reserved and Unreserved)	(725,614)	
619		Transfers in		
620		Transfers out	125,000	
621		(Excess) or Deficiency of Revenue over Expenditures	(227,617)	
622		TOTAL FUND BALANCE END OF YEAR	(828,231)	
623				
624				
625	From Audit	PREPAID EXPENSES		
626		UNRESTRICTED FUND BALANCE - END OF YEAR (Does however include Assigned Funds like Cemetery)	(426,590)	
627				
628				
629		Percent in fund balance (Unreserved) - Needs to be between 5% and 18%	7.43%	
630		Funds Available Above (Below) Meeting the Target	(32,816)	
631				



	A	B	G	H
1	Account Description		Ratified FY2016R0 6/24/15	Comments on Next Year's (FY2016R0) Proposed Budget
632	<b>General Fund Restricted/Reserved and Assigned Funds</b>			
633				
634	<b>RESTRICTED FUNDS</b>			
635	<b>PARKS IMPACT FEES</b>			
636	10-290-834	Reserved - Park Impact Fee (Fund balance beginning of year)	(271,018)	
637	10-340-785	Income to Park Impact Fee - Park Impact Fees Collected	(75,000)	
638	10-360-134	Interest Earned on Park Impact Fees Funds	(100)	
639	10-451-737	IMPROVEMENTS USING PARK IMPACT FEES	147,594	
640	10-290-834	Reserved - Park Impact Fee (Fund balance end of year)	(198,524)	
641	10-111-134	Change compared to Previous Year	72,494	
642		Percent Change	-27%	
643	<b>ROAD IMPACT FEES</b>			
644	10-290-833	Reserved - Road Impact Fee (Fund balance beginning of year)	(127,917)	
645	10-340-783	Income to Road Impact Fee - Road Impact Fees Collected	(75,000)	
646	10-360-133	Interest Earned on Road Impact Fees Funds	(200)	
647	10-441-747	Expenditures from Road Impact Fees Funds	-	
648	10-290-833	Reserved - Road Impact Fee (Fund balance end of year)	(203,117)	
649	10-111-133	Change compared to Previous Year	(75,200)	
650		Percent Change	59%	
651	<b>ASSIGNED FUNDS</b>			
652	<b>GENERAL SPORTS</b>			
653	10-290-840	Reserved - General Sports (Fund balance beginning of year)	(1,201)	
654	10-340-785	GENERAL SPORTS FEES	(5,000)	
655	10-360-140	INTEREST EARNED ON GENERAL SPORTS FUND	-	
656	10-456-485	OTHER - RECREATION-GENERAL SPORTS	4,750	
657	10-290-840	Reserved - General Sports (Fund balance end of year)	(1,451)	
658	10-111-131	Change compared to Previous Year	(250)	
659		Percent Change	21%	
660	<b>LITTLE LEAGUE</b>			
661	10-290-832	Reserved - Little League Funds (Fund balance beginning of year)	(11,651)	
662	10-340-781	Income to Little League Fund - Little League Fees Collected	(7,600)	
663	10-360-132	Interest Earned - Little League Funds	(20)	
664	10-456-481	Expenditures from Little League Funds	6,650	
665	10-290-832	Reserved - Little League Funds (Fund balance end of year)	(12,821)	
666		Change compared to Previous Year		
667		Percent Change		
668	<b>JUNIOR JAZZ</b>			
669	10-290-838	Reserved - Little League Funds (Fund balance beginning of year)	(8,632)	
670	10-340-782	JUNIOR JAZZ FEES	(5,000)	
671	10-360-138	INTEREST EARNED ON JUNIOR JAZZ FUND	(20)	
672	10-456-484	JUNIOR JAZZ SUPPLIES	4,750	
673	10-290-838	Reserved - Little League Funds (Fund balance end of year)	(8,902)	
674		Change compared to Previous Year		
675		Percent Change		
676	<b>CACHE STORYTELLING FESTIVAL</b>			
677	10-290-844	Reserved - Storytelling Festival Funds (Fund balance beginning of year)	-	
678	10-340-787	DONATIONS AND OTHER REVENUE - STORYTELLING FESTIVAL	-	
679	10-451-728	PARK IMPROVEMENTS FOR CVSTF	-	
680	10-456-728	CACHE STORYTELLING FESTIVAL OPERATIONS - RECREATION (Operational exp	-	
681	10-290-844	Reserved - Storytelling Festival Fund (Fund balance end of year)	-	
682		Change compared to Previous Year	-	
683		Percent Change		
684	<b>ELK RIDGE ASTROTURF MAINTENANCE FUND</b>			
685	10-XXX-XXX	Reserved - Elk Ridge Turf Field Maintenance Fund (Fund balance beginning of year)	(5,000)	
686	10-340-786	ELK RIDGE SOCCER FIELDS REVENUE (For Turf Field Maint)	(5,000)	
687	10-451-729	ELK RIDGE SOCCER FIELDS (ASTROTURF FIELDS) - MAINTENANCE	4,500	
688	10-XXX-XXX	Reserved - Elk Ridge Turf Field Maintenance Fund (Fund balance end of year)	(5,500)	
689		Change compared to Previous Year	(500)	
690		Percent Change		

	A	B	G	H
		Account Description	Ratified FY2016R0 6/24/15	Comments on Next Year's (FY2016R0) Proposed Budget
691	CEMETERY			
692	10-290-839	Reserved - Cemetery Funds (Fund balance beginning of year)	(393,985)	
693	10-360-139	INTEREST EARNED ON CEMETERY FUND	(250)	
694	10-340-810	SALE OF CEMETERY PLOTS AND OTHER CEMETERY FEES	(4,000)	
695	10-310-351	ENERGY SALES AND USE TAX TO CEMETERY	(15,150)	
696	10-380-120	DONATIONS FOR CEMETERY	-	
697		Total Cemetery Revenue	(19,400)	
698	10-459-250	CEMETERY SUPPLIES	1,900	
699	10-459-291	WATER USAGE - IRRIGATION (New in FY2015) - (Should have no sewer fee assoc	3,800	
700	10-459-270	GROUNDS - MAINTENANCE - CEMETERY	7,600	
701	10-459-312	PROFESSIONAL AND TECHNICAL SERVICES - CEMETERY	1,900	
702	10-459-738	OTHER IMPROVEMENTS - CEMETERY	4,750	
703	10-459-740	CAPITAL IMPROVEMENT PROJECTS - CEMETERY	16,250	
704		Total Cemetery Costs	36,200	
705	10-290-839	Reserved - Cemetery Funds (Fund balance end of year)	(377,185)	Note good sized fund balance here
706	10-111-139	Change compared to Previous Year	16,800	
707		Percent Change	-4%	
708				
709	WILDLAND FIRES			
710	10-290-852	Reserved - Wildland Fires (Fund balance beginning of year)	(69,494)	
711	10-340-792	WILDLAND FIRE REVENUE	(15,000)	
712	10-360-152	INTEREST EARNED ON WILDLAND FIRES	-	
713	10-422-459	WILDLAND FIRE EXPENSES	9,500	
714		Reserved - Wildland Fires (Fund balance end of year)	(74,994)	
715		Change compared to Previous Year		
716		Percent Change		
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		

	A	B	G	H
1	Account Description		Ratified FY2016R0 6/24/15	Comments on Next Year's (FY2016R0) Proposed Budget
727	<b>FUND BALANCES SUMMARY</b>			
728	UNRESTRICTED/UNASSIGNED FUND BALANCE - GENERAL FUND		54,064	
729	Change compared to Previous Year:		(109,221)	
730	Percent Change		-67%	
731	TOTAL RESTRICTED FUNDS (Park and Road Impact Fees, Liquor Funds, Shop W/ Cop))		(401,641)	
732	Change compared to Previous Year:		(2,706)	
733	Percent Change		1%	
734	TOTAL ASSIGNED FUNDS (Little League, General Sports, Jr. Jazz, Cemetery, Storytelling Festival, Astro turf Maintenance Fund, Wildland Fires)		(480,654)	
735	Change compared to Previous Year:		9,310	
736	Percent Change		-2%	
737	TOTAL FUND BALANCES END OF YEAR		(828,231)	
738	Change compared to Previous Year:		(102,617)	
739	Percent Change		14%	

	A	B	G	H
1	Account Description		Ratified FY2016R0 6/24/15	Comments on Next Year's (FY2016R0) Proposed Budget
740				
741		LIBRARY SPECIAL REVENUE FUND		
742		Library SRF Revenue		
743	21-310-131	DEDICATED LIBRARY PROPERTY TAX (includes Delinquent taxes)	(448,216)	Estimate based on FY2015, we can expect 2016 to be lower too - by about \$10K.
744	21-350-120	FINES	(10,000)	
745	21-360-100	INTEREST EARNED	(2,000)	
746	21-360-131	INTEREST EARNED FROM THORNE SPEC USE	-	
747	21-360-151	INTEREST EARNED FROM LIBRARY BOND RESERVE	-	
748	21-360-400	SALE OF FIXED ASSETS	-	
749	21-360-900	SUNDRY REVENUES (Includes Copier Fees & Lost Books)	(2,000)	
750		NON-RESIDENT CARD SALES	(8,965)	
751	21-380-130	TRANSFER TO (FROM) Gen Fund		
752	21-380-700	CONTRIBUTIONS		
753		Friends of the Library specified for Maker Space		
754		REAL SL Fundraiser		
755		Other FOL Discretionary Funds		
756	21-380-705	OTHER GRANTS		
757	21-380-706	STATE GRANT MONEY	(4,000)	
758	21-380-707	DONATIONS - COLLECTIONS (Designated for Collections)	(8,000)	
759		Total Revenue from Other than Taxes or Endowment	(34,965)	
760	21-380-708	ENDOWMENT FUND MONEY	(112,000)	Thorne Endowment folks estimate this will be about same as FY2015 - \$160K
761	21-380-709	ENDOWMENT FUND MONEY FOR LIBRARY BOARD DISCRETION	(48,000)	
762				
763				
764				
765				
766		Total Library Fund Revenue	(643,181)	Total Library Rev. expected to be about \$60K more than public hearing version of the F2016 R0 Budget
767		Change compared to Previous Year		
768		Percent Change		
769				
770				
771				
772		Library SRF Expenditures		
773	21-458-110	WAGES - LIBRARY	210,138	
774	21-458-130	EMPLOYEE BENEFITS - LIBRARY	78,219	
775		Wages and Benefits	288,357	
776	21-458-240	OFFICE EXPENSE	2,700	
777	21-458-230	TRAVEL and DUES - Library	5,000	
778	21-458-241	POSTAGE - LIBRARY	1,367	
779	21-458-250	EQUIPMENT-OPERATING SUPPLIES AND MAINT	5,800	
780	21-458-251	MAINTENANCE OF LIBRARY SOFTWARE	26,000	
781	21-458-290	TELEPHONE	1,600	
782	21-458-310	PROFESSIONAL AND TECHNICAL SERVICES - LIBRARY	5,000	
783				
784				
785				
786				
787				
788				

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		Account Description	Ratified FY2016R0 6/24/15	Comments on Next Year's (FY2016R0) Proposed Budget
789	21-458-480	MISC SUPPLIES	1,557	
790	21-458-481	COLLECTIONS	48,100	
791	21-458-482	COLLECTIONS - DONATIONS (Spent on Collections)	8,000	
792	21-458-484	COLLECTIONS (Grant Money spent for Collections)	5,200	
793	21-458-486	COLLECTIONS PROCESSING	7,500	
794	21-458-630	SPECIAL PROJECTS & PROGRAMS	7,000	
795				
796				
797				
798				
799	21-458-631	SPECIAL PROJECT PURCHASES (ie Thorne Non-Capital)		
800	21-458-632	SPECIAL PROJECT - SPENDING FROM GRANTS FUNDS	-	
801	21-458-633	SPECIAL PROJECT - DONATIONS		
802	21-458-740	CAPITAL OUTLAY - FURNISHINGS AND EQUIP	3,000	
803	21-458-741	ENDOWMENT FUND LIBRARY BOARD SPECIFIED USE	48,000	Change to match Thorne Endowment expectation - specified uses per Library Board
804	21-458-912	FACILITIES ALLOCATION - LIBRARY	48,086	
805	21-458-950	ADMIN EXPENSES CHARGED FROM GENERAL FUND - LIBRARY	11,984	
806	21-458-811	LIBRARY BOND PRINCIPAL - NON-DEPT	150,000	
807	21-458-821	LIBRARY BOND INTEREST - NON-DEPT	5,235	
808		Total Library SRF Expenditures	679,486	
809		Change compared to Previous Year		
810		Percent Change		
811		NET GAIN (LOSS) - (Restricted and Unrestricted)	(36,305)	Need to cut about \$35K from FY2016 Budget
812		NET GAIN (LOSS) - (Unrestricted Only)	(36,305)	
813				
814		Total Expenditures designated for the Renovation Project (Highlighted in Brown above)		
815		Renovation Expenditures not covered by Designated Revenue for Renovation		
816		(Difference comes out of Library Fund Balance)		
817		LIBRARY FUND SUMMARY		
818		TOTAL LIBRARY FUND EXPENDITURES	679,486	
819		TOTAL LIBRARY FUND REVENUE	(643,181)	
820		NET GAIN (LOSS) - (Restricted and Unrestricted)	(36,305)	
821				
822		LIBRARY FUND UNRESTRICTED FUND BALANCE COMPUTATIONS		
823		FUND BALANCE BEGINNING OF YEAR (Restricted and Unrestricted)	55,944	
824		NET GAIN (LOSS) - (Unrestricted only)	(36,305)	
825		DECREASES (INCREASES) IN RESTRICTED FUNDS		
826		FUND BALANCE END OF YEAR (Restricted and Unrestricted)	92,249	Negative Fund Balance of about \$92K for FY16
827		Change compared to Previous Year		
828		Percent Change		
829				

	A	B	G	H	
1	Account Description		Ratified FY2016R0 6/24/15	Comments on Next Year's (FY2016R0) Proposed Budget	
830	<b>POLICE AGENCY (NPPA or Tri-City PA)</b>				
	Need new Fund Number (no longer 10) and New Account Numbers	<b>POLICE AGENCY Revenue</b>			
832	PA-XXX-New	POLICE SERVICE FEE - NORTH LOGAN	(916,667)	Will change slightly when Hyde Park's sales taxes and the relative numbers of calls for each city are updated in NPPD worksheet. Such numbers are used to determine relative split.	
833	10-340-200	POLICE SERVICE FEE - HYDE PARK	(293,389)		
834	PA-XXX-New	INTEREST EARNED - PA	(100)		
835	PA-XXX-New	SALE OF FIXED ASSETS - PA	(800)		
836	PA-XXX-New	SUNDRY REVENUES - POLICE AGENCY	(100)		
837	PA-XXX-New	REVENUE FROM SPECIAL EVENT SUPPORT	(300)		
838	10-330-580	STATE LIQUOR FUNDS - North Logan	(7,500)		
839	PA-330-581?	STATE LIQUOR FUNDS - Hyde Park	(1,000)		
840	10-330-115	STATE POLICE GRANT	(7,000)		
841	10-330-120	OTHER POLICE GRANTS			
842	10-330-431	POLICE SEAT BELT REIMBURSEMENT	(1,000)		
843	10-340-901	MISC REVENUE FROM NPPD OPR. (Fingerprint, accident reports, etc.)	(1,500)		
844	10-360-135	INTEREST EARNED ON LIQUOR FUNDS	(100)		
845	10-360-151	INTEREST EARNED ON SHOP WITH A COP FUNDS	-		
846	10-360-901	SHOP WITH A COP	(6,500)		
848	New	TRANSFER FROM NLC TO ESTABLISH PA FUND BALANCE			Hold of setting up fund balance until need to
849	New	TRANSFER FROM HP TO ESTABLISH PA FUND BALANCE			
850	New	TRANSFER FROM NLC TO NPPD Police Agency for EXPENDITURES NOT SPLIT	(12,352)		
851		<b>Total PA Revenue</b>	<b>(1,248,308)</b>		
852		<b>Police Agency Expenditures</b>			
853	10-421-110	WAGES - PA	471,990		
854		<i>Of which this amount is Overtime (included in the above number)</i>	10,000		
855	10-426-110	WAGES - Animal Control	40,424		
856	10-421-122	RESERVE WAGES - PA	19,003		
857	10-421-125	CROSSING GUARDS - PA	28,315		
858	10-421-130	EMPLOYEE BENEFITS - PA & AC from 2015 on	394,913		
859	10-426-130	EMPLOYEE BENEFITS - AC only for 2014 and prior			
860		<b>Wages and Benefits</b>	<b>954,644</b>		
861	10-421-124	LIQUOR LAW ENFORCEMENT WAGES AND BENEFITS	2,000		
862	10-421-453	LIQUOR LAW ENFORCEMENT - SUPPLIES	-		
863	10-421-210	BOOKS, SUBSCRIPTIONS AND MEMBERSHIPS	1,084		
864	10-421-230	TRAVEL, TRAINING, MEALS, FEES AND REGISTRATIONS -PA	7,000		
865	10-426-230	TRAVEL MEALS, FEES & REGISTRATIONS - ANIMAL CONTROL	800		
866	10-421-250	EQUIPMENT and VEHICLES- OPERATING SUPPLIES AND VEHICLE MAINT - PA	12,000		
867	10-426-250	EQUIPMENT and VEHICLES - OPERATING SUPPLIES AND VEHICLE MAINT - AC	3,716		
868	10-421-252	FUEL FOR PA VEHICLES	34,000		
869	10-426-290	TELEPHONE - ANIMAL CONTROL	240		
870	10-421-312	PROF AND TECH SERVICES - PA	16,161		
871	10-426-315	ANIMAL CONTROL BOARDING FEES	2,660	Not to split with Hyde Park	
872	10-421-450	SPECIAL DEPARTMENT SUPPLIES - PA	16,680		
873	10-426-450	SPECIAL SUPPLIES - ANIMAL CONTROL	1,500		
874	10-426-451	ANIMAL CONTROL UNIFORMS	500		
875	10-426-452	DEER HERD MANAGEMENT	9,692	Not to split with Hyde Park (New for 2016)	
876	10-421-452	UNIFORM ALLOWANCE - PA	11,033		
877	10-421-456	WALMART GRANT SPENDING	-		
878	10-421-459	SHOP WITH A COP EXPENDITURES	6,500		
879	10-421-612	COMMUNITY SERVICES SUPPLIES - PA	3,902		
880	10-421-613	STATE GRANT (SPENDING)			
881	10-421-614	CCJJ BLOCK GRANT (SPENDING)	7,500		



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1	Account Description		Ratified FY2016R0 6/24/15	Comments on Next Year's (FY2016R0) Proposed Budget
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	4,200	
887	10-426-740	CAPITAL OUTLAYS FOR EQUIPMENT (NON VEHICLE) - ANIMAL CONTROL	0	
888	10-421-742	CAPITAL OUTLAYS PA VEHICLES	64,513	
889	10-421-756	LEASE PAYMENTS - POLICE CARS (Not Animal Control)	0	
890	10-426-756	ANIMAL CONTROL'S VEHICLE - LEASE	5,888	
891	10-421-950	ADMIN EXPENSES CHARGED FROM GENERAL FUND - PA	20,613	
892	10-421-270	PA BUILDING & MAINTENANCE	4,076	
893	10-421-280	UTILITIES - GAS, ELECTRICITY, (Police Building Only)	8,795	
894	10-421-290	TELEPHONE (mobile and non-mobile) , CABLE, INTERNET, & SECURITY ALARMS (Just Police Building)	18,716	
895	10-421-510	INSURANCE (LIABILITY, FIRE, AND VEHICLES -	8,000	(Police Agency Building Only) Note, for a while we may need to just split out 9.5% of this bill from
896	10-421-912	FACILITIES ALLOCATION - PA (Police and Animal Control)	19,095	
897		<i>Total Facilities Costs (270, 280, 290, 510, and 912)</i>		
898		<b>Total Police Department Expenditures</b>	1,248,308	
899		<i>Change compared to Previous Year</i>	35,882	
900		<i>Percent Change</i>	3%	
901				
902		<i>Total PA Revenue Except Service Fees</i>	(38,252)	
903		<i>Total PA Expenditures to be Divided</i>	1,210,056	
904		<i>Check - Net Gain (Loss) in PA (Should be zero)</i>	-	
905				
906				
907	<b>Reconciliation of Restricted Police Agency Funds</b>			
908	<b>STATE LIQUOR FUNDS</b>			
909	10-290-835	Reserved - Liquor Law Enforcement Funds (Fund balance beginning of year)	(16,900)	
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	-	
914	10-290-835	Reserved - Liquor Law Enforcement Funds (Fund balance end of year)	(22,500)	
915	10-111-135	<i>Change compared to Previous Year</i>	(5,600)	
916		<i>Percent Change</i>	33%	
917				
918				
919	<b>SHOP WITH A COP</b>			
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)	-	
924	10-111-141	<i>Change compared to Previous Year</i>	-	
925		<i>Percent Change</i>		
926				
927	<b>POLICE AGENCY FUND SUMMARY</b>			
928		TOTAL POLICE AGENCY FUND EXPENDITURES	1,248,308	
929		TOTAL POLICE AGENCY FUND REVENUE	(1,248,308)	
930		NET GAIN (LOSS) - (Restricted and Unrestricted)	-	
931				
932	<b>POLICE AGENCY FUND UNRESTRICTED FUND BALANCE COMPUTATIONS</b>			
933		FUND BALANCE BEGINNING OF YEAR (Restricted and Unrestricted)	(23,680)	
934		NET GAIN (LOSS) - (Unrestricted only)	-	
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		Percent in Fund Balance	-1.9%	
939				
940				

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1		Account Description	Ratified FY2016R0 6/24/15	Comments on Next Year's (FY2016R0) Proposed Budget
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	(125,000)	Transfer as much as possible to maintain 8%
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		
947	49-380-720	CAPITAL CONTRIBUTION FROM HYDE PARK - NPPD BLDG.	(41,000)	
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		
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	479,309	
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		
976		JE Transfer from Parks to Building's CIF		
977		EOY Balance-GF-Parks	93,087	
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				

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1		Account Description	Ratified FY2016R0 6/24/15	Comments on Next Year's (FY2016R0) Proposed Budget
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		
996		1200 East- Phases 1 and 2 - 2300 N through ERES for 2015		
997		3100 North Main to 100 East - ROW Acquisition only for 2015		
998				
999				
1000				
1001	49-380-702	TRANS. FROM RDA TO REIMBURSE QUALIFYING ROADS EXP		
1002	49-415-748	Cap Outlay-Streets		
1003		Developer's share of reimbursement from CCCOG funds for Elk Ridge East		
1004		NLC's Share of CCCOG reimbursement. Use to pay its share of 1200 East		
1005		Transfer to Road Impact Fees to offset part of ROW Acquisition from Strouds		
1006		Purchase ROW for 3100 N - Main to 200 E		
1007		ROW purchase for 1200 East - Moser property		
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.	(60,000)	
1017	49-415-750	Cap Outlay - Fire Dept	65,000	
1018			65,000	Replace Current Brush Truck
1019				
1020		JE Transfer from Fire Dept's CIF to Building's CIF		
1021		EOY Balance-GF-Fire Department	5,000	
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		Need to determine these costs for 200 East and which year to be expensed
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	(644)	
1036	49-111-139	Restricted Cash - Parks Special Use		
1037	49-360-139	Interest Earned - Parks Special Use		
1038	49-415-720	Capital Outlay - Parks Special Use		
1039		Install Artificial Turf - two fields		
1040		Curb, seeding, drain piping, some electrical, (i.e. misc. turf fields support structures)		
1041		Fencing for turf fields		
1042		Misc. Other improvements - (perhaps Splash Pad)		
1043		Trail installation		
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				

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1	Account Description		Ratified FY2016R0 6/24/15	Comments on Next Year's (FY2016R0) Proposed Budget
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		269,730	
1054	49-232-930	Notes Payable (WTR CIF Loan)	-	
1055	Interest Earned on CIF		-	
1056	Total Transferred into CIF from General Fund		(185,000)	
1057	Total Donated to Capital Funds		-	
1058	Total Transferred into CIF from Other Funds		(41,000)	
1059	Total Transferred into CIF from RDA Funds			
1060	Total Capital Outlay from CIF		65,000	
1061	Total of CIF Fund Balances at End of Budget Year - must remain a negative number. (Negative here means a positive fund balance)		108,730	
1062	Calculated Fund Balance (Should match number above)		108,730	
1063	error check within this spreadsheet		-	
1064				
1065				
1066				
1067				

	A	B	G	H
1		Account Description	Ratified FY2016R0 6/24/15	Comments on Next Year's (FY2016R0) Proposed Budget
1068		<b>WATER UTILITY FUND</b>		
1069		OPERATING REVENUES		
1070	51-370-110	CHARGES FOR SERVICES (Metered Water Sales)	(1,046,124)	Should see an increase here due to "water bills" being paid from Facilities, Parks, and Cemetery
1071	51-370-190	OTHER (Misc. Receipts)	(3,000)	
1072	51-370-250	IMPACT FEES COLLECTED (New Services)	(80,000)	
1073				
1074				
1075				
1076		Total Operating Revenues	(1,129,124)	
1077		OPERATING EXPENSES		
1078	51-511-110	WAGES - WATER	188,946	Corrected by tying into correct formula
1079	51-511-130	EMPLOYEE BENEFITS - WATER	117,500	
1080		Total Wages and Benefits	306,446	
1081	51-511-280	UTILITIES (Mostly Electric Power for Pumping)	97,200	RMP Rebates/Efficiency Study in Place. This
1082	51-511-317	PROFESSIONAL FEES (Water Samples, Insp, Etc.)	16,000	BRHD, Chemtech ford, Chlorine sampling, etc
1083	51-511-318	PROF & TECH SERVICES	38,000	
1084		Design support - mostly modeling	38,000	Based on previous years modeling, and
1085				
1086				
1087				
1088		Repairs and Maintenance		
1089	51-511-250	SUPPLIES, FUEL & VEHICLE REPAIR	21,000	Increase due to decrease in Facilities Dept. Aid
1090	51-511-481	PURIFICATION	20,000	Alum, Polymer, Citric Acid, etc.
1091	51-511-482	TRANSMISSION AND DISTRIBUTION	98,000	
1092			98,000	All maintenance, repairs, upgrades, hydrant and
1093				
1094				
1095				
1096				
1097	51-511-485	WATER METERS	60,000	New meters, and swaping
1098		Total Repairs and Maintenance	199,000	
1099		Other		
1100	51-511-950	ADMIN EXPENSES CHARGED FROM GENERAL FUND - WATER	130,523	
1101	51-511-230	TRAVEL AND TRAINING - Water	3,890	Covers State Mandatory Training Costs for 6 Licensed Operators
1102	51-511-290	TELEPHONE (includes data lines)	4,270	Phone Costs for all staff, emergency lines, and
1103	51-511-521	COLLECTION COSTS (BAD DEBTS)	1,000	Dept. Collection Costs.
1104	51-511-610	OTHER OPERATING EXPENSE	3,000	Water's portion of Mini-Excavator Costs, Some
1105		Total Other	142,683	
1106	51-511-912	FACILITIES ALLOCATION - WATER	41,011	Cost Change based on new method
1107	51-515-532	DEPRECIATION	272,000	Depreciation costs for entire system. Needs to increase at some time to account for new well.
1108	51-515-531	UNAMORTIZED DISCOUNT ON BONDS SOLD	7,200	Same costs each year until 2018.
1109		Total Depreciation Expense	279,200	
1110		Total Operating Expenses	1,119,540	
1111		Net Operating Revenue Less Expenses (Net Operating Gain) Loss	(9,584)	
1112				
1113				

1	A	B	G	H
Account Description			Ratified FY2016R0 6/24/15	Comments on Next Year's (FY2016R0) Proposed Budget
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	12,500	Rural Water dues, Backflow Preventor Training Dues, and Canal Share Dues.
1121	51-380-210	TRANSFER FROM GF or CIP REPAY CIP LOAN	-	
1122	51-515-830	CHARGE ON BONDS (PAYING AGENT FEES)	2,500	
1123		Total Miscellaneous	15,000	
1124	51-515-820	INTEREST EXPENSE ON BONDS	14,500	
1125	51-380-700	CAPITAL CONTRIBUTIONS - DEVELOPERS		
1126		Total Non-Operating Expenses (Revenue)	20,500	
1127				
1128				
1129		CHANGE IN NET ASSETS (Net Gain) Loss	10,916	
1130				
1131				
1132		WATER FUND - SUMMARY INFORMATION		
1133		CASH FLOW ANALYSIS		
1134		CASH AND CASH EQUIVALENTS AT END OF PREVIOUS YEAR	(300,478)	
1135		CASH FLOWS FROM OPERATING ACTIVITIES		
1136		Net Operating Revenue Less Expenses - (Gain) or Loss	(9,584)	
1137		Total Depreciation Expense (and Amortization)	(279,200)	
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)	15,000	
1142		Net Cash (provided) used by operating activities	(273,784)	
1143		Change compared to Previous Year	542,746	
1144				
1145		CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
1146	51-515-820	Interest Paid on Long-Term Debt	14,500	
1147		Payments on Principal on Long-Term Debt	170,000	
1148		Proceeds from Loans - Bonds		
1149		Purchase of Capital Assets, Capital Projects	(1,200)	
1150		Reimburse IF for items in 2014 that should have come out of here.		
1151		Replace Cells at Treatment Plant	4,500	
1152		New Isolation Valve on 2000N Main St.		
1153		Replace GC Well #1 Pump/Motor	19,100	
1154		Replace Ductile Iron line on 400E (from 1500N to 1800N) with PVC	56,000	
1155		New Meter at Treatment Plant to Detect Low Flows		
1156		In line Chlorinator at Jacks Well	9,200	
1157			(90,000)	Can start payback to water fund in 2016 and 2017
1158				Can't afford to pay back anything with CCDA Fund
1159		Capital Equipment (Truck Replacement)		
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	183,300	
1168		Change compared to Previous Year	(809,504)	
1169				



	A	B	G	H
1		Account Description	Ratified FY2016R0 6/24/15	Comments on Next Year's (FY2016R0) Proposed Budget
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	(399,963)	
1176		<i>Change compared to Previous Year</i>		
1177		<i>Percent Change</i>		
1178				
1179		WATER IMPACT FEES SUMMARY (RESTRICTED FUNDS)		
1180		Reserved - Water Impact Fee (Restricted balance beginning of year)	(122,553)	
1181	51-370-250	IMPACT FEES COLLECTED (New Services)	(80,000)	
1182				
1183				
1184				
1185	51-360-137	INTEREST EARNED - IMPACT FEES	(3,000)	
1186		<b>Projects using Water Impact Fees</b>	70,500	
1187		Install new water line along 200 E - 2200 to 3100 N	22,500	
1188		Water line to service Elk Ridge East park area		
1189				
1190		In line Chlorinator at New GC Well 4.	9,000	
1191		Back up Power Generator At New GC Well 4.	39,000	
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		
1197				
1198		Reserved - Water Impact Fee (Restricted balance end of year)	(135,053)	
1199		<i>Change compared to Previous Year</i>		
1200		<i>Percent Change</i>		
1201				
1202		NET FUNDS AVAILABLE FOR WATER DEPT. IMPROVEMENTS		
1203		CASH AND CASH EQUIVALENTS AT END OF FISCALYEAR	(399,963)	
1204				
1205		Reserved - Water Impact Fee (Restricted funds end of year)	(135,053)	
1206		<b>NET FUNDS (AVAILABLE) SHORT FOR NON-IMPACT FEE WATER DEPT. IMPROVEMENTS</b>	(264,909)	
1207				
1208				
1209				
1210				

	A	B	G	H
1		Account Description	Ratified FY2016R0 6/24/15	Comments on Next Year's (FY2016R0) Proposed Budget
1211		<b>SEWER UTILITY FUND</b>		
1212		OPERATING REVENUES		
1213	52-370-310	CHARGES FOR SERVICES (Service Fees)	(1,163,818)	Should see an increase here due to "sewer bills" being paid from Facilities and Parks (But not from Cemetery)
1214	New Account	TRANS. FROM RDA TO REIM. QUAL. SEWER FUND EXP.		
1215	52-370-450	IMPACT FEES COLLECTED (New Services)	(40,000)	
1216				
1217				
1218				
1219		Total Operating Revenues	(1,203,818)	
1220		OPERATING EXPENSES		
1221	52-521-110	WAGES - SEWER	67,852	Corrected by tying into correct formula
1222	52-521-130	EMPLOYEE BENEFITS - SEWER	46,755	
1223		Total Wages and Benefits	114,607	
1224	52-521-910	DISPOSAL AND TREATMENT (Paid to Logan City for Treatment)	850,000	Needs to be analyzed with new sewer meter owned by NI C
1225	52-521-280	UTILITIES	-	
1226	52-521-290	TELEPHONE	1,450	Costs for cell phones/data lines
1227	52-525-310	PROFESSIONAL FEES & SERVICES - SEWER	21,000	Design of 2200N Trunkline, along with new primary trunkline all the way to Logan.
1228	52-525-318	PROF & TECH SERVICES - Eng Tech/GIS - Sewer	650	Cost of new handheld GPS unit
1229		Repairs and Maintenance		
1230	52-521-250	SUPPLIES, UTILITIES, GAS, & VEHICLE REPAIR	15,100	Costs have been adjusted based on usage the last 3 years
1231	52-521-482	TRANSMISSION AND COLLECTION - SEWER FUND	36,500	
1232		Any Details?		Repair to lines that have root damage
1233				Sealing manholes that have I&I
1234				Cost to clean 1/3 of entire sewer system.
1235				Cost to camera 1/3 of the entire sewer system.
1236				General Maintenance
1237	52-521-911	FUEL ALLOCATION	-	
1238		Total Repairs and Maintenance	53,050	
1239		Other		
1240	52-521-230	TRAVEL & TRAINING - (not counted here in 2009 audit - see below for that year's)	2,020	Covers State Mandatory Training for 6 Licensed
1241	52-521-950	ADMIN EXPENSES CHARGED FROM GENERAL FUND - SEWER	87,876	
1242	52-521-610	OTHER OPERATING EXPENSE	3,500	Cost to implement Utilisync, and State Annual Compressor for Sewer Shop
1243	52-525-610	MISCELLANEOUS EXPENSES (here from 2011 on)	1,000	
1244		Total Other	94,396	
1245	52-521-912	FACILITIES ALLOCATION - SEWER	17,887	
1246	52-525-532	DEPRECIATION EXPENSE	148,500	
1247	52-525-531	AMORTIZATION	-	
1248		Total Depreciation Expense	148,500	
1249		Total Operating Expenses	1,300,090	
1250			1,151,590	
1251				
1252		Net Operating Revenue Less Expenses (Net Operating Gain) Loss	96,272	
1253				
1254				
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	52-525-610	MISCELLANEOUS EXP. (counted in audit above now)		
1261	52-525-820	INTEREST EXPENSE ON BONDS	22,000	
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)	(16,161)	
1267				
1268				
1269		CHANGE IN NET ASSETS (Net Gain) Loss	80,111	
1270				
1271				

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1		Account Description	Ratified FY2016R0 6/24/15	Comments on Next Year's (FY2016R0) Proposed Budget
1272		SEWER FUND - SUMMARY INFORMATION		
1273		CASH FLOW ANALYSIS		
1274		CASH AND CASH EQUIVALENTS AT END OF PREVIOUS YEAR	(179,669)	
1275		CASH FLOWS FROM OPERATING ACTIVITIES		
1276		Net Operating Revenue Less Expenses - Gain or (Loss)	96,272	
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	(66,228)	
1283		<i>Change compared to Previous Year</i>		
1284				
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	22,000	
1288		Payments on Principal on Long-Term Debt	77,095	
1289		Procedes from Loans - Bonds		
1290		Purchase of Capital Assets, Capital Projects	31,300	
1291	52-160-310	Flow meter Installation on discharge to Logan's system	18,400	
1292	52-160-310	Elk Ridge Park sewer - splash pad/clubhouse	2,900	
1293	52-160-510	Trailer for Sewer Camera Equipment	4,800	
1294	52-160-510	Purchase or Rent Sewer Jett Trailer	5,200	
1295	52-160-510	Future Public Works Yard		
1296				No CCDA Funds to reimburse back to Sewer Utility Fund for Sewer Mains along 200 E Corridor until about 2019 and the rest in 2020.
1297				
1298		Capital Contributions by Developers		
1299		Net Cash used by Capital and Related Financing Activities	97,484	
1300		<i>Change compared to Previous Year</i>	(217,022)	
1301				
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				
1307				
1308		CASH AND CASH EQUIVALENTS AT END OF FISCALYEAR	(139,663)	
1309		<i>Change compared to Previous Year</i>		
1310		<i>Percent Change</i>		
1311				
1312		SEWER IMPACT FEES SUMMARY (RESTRICTED FUNDS)		
1313		Reserved - Sewer Impact Fee (Restricted balance beginning of year)	(106,635)	
1314	52-370-450	IMPACT FEES COLLECTED (New Services)	(40,000)	
1315				
1316				
1317	52-360-137	INTEREST EARNED - IMPACT FEES	(500)	
1318		SEWER SYSTEM CAPITAL IMPROVEMENTS (USING IMPACT FEES)	80,000	
1319		<i>Design Upgrade sewer main system to the west to Logan City Sewer</i>	35,000	
1320		<i>Upgrade sewer main system to the west to Logan City Sewer</i>		
1321		<i>Install 2200N Trunkline from 200E to 600W</i>	15,000	
1322		<i>North Logan City Portion of New Logan Mechanical Waste Water Treatment Plant</i>	??	
1323		<i>Install Sewerline on 2200N from 400E to 600E</i>		
1324		<i>City Center Sewer Installation Costs (\$292,000 total)</i>		
1325		<i>Install Sewer Trunkline along 400E from 1800N to 2150N</i>	30,000	
1326		<i>Future Sewer along 1200E (2500N to 2750N)</i>		
1327		<i>Misc. other sewerlines along master planned roads</i>		
1328				
1329		Reserved - Sewer Impact Fees (Restricted balance end of year)	(65,318)	
1330		<i>Change compared to Previous Year</i>		
1331		<i>Percent Change</i>		
1332				
1333		NET FUNDS AVAILABLE FOR SEWER DEPT. IMPROVEMENTS		
1334		CASH AND CASH EQUIVALENTS AT END OF FISCALYEAR	(139,663)	
1335		Reserved - Sewer Impact Fee (Restricted funds end of year)	(65,318)	
1336		NET FUNDS AVAILABLE FOR NON-IMPACT FEE SEWER DEPT. IMPROVEMENTS	(74,345)	
1337				
1338	52-370-310	Revenue from Service Fees and Interest	(1,197,479)	
1339		Total Costs excluding Disposal Fees	398,235	
1340		Funds left to cover disposal costs	(799,244)	
1341	52-521-910	Paid to Logan for Disposal and Treatment	850,000	
1342		<i>Shortfall (Revenue leftover)</i>	50,756	
1343				

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1		Account Description	Ratified FY2016R0 6/24/15	Comments on Next Year's (FY2016R0) Proposed Budget
1344		STORMWATER UTILITY FUND		
1346		OPERATING REVENUES		
1346	55-370-310	CHARGES FOR SERVICES (Stormwater Fees)	(183,850)	
1347	55-370-460	OTHER STORMWATER OPERATING REVENUE		
1348		Total Operating Revenues	(183,850)	
1349		OPERATING EXPENSES		
1350	55-551-110	WAGES - STORMWATER (10% STREETS & 5% SEWER)	16,252	
1351	55-551-130	EMPLOYEE BENEFITS - STORMWATER (10% STREETS)	8,759	
1352		Wages and Benefits together	25,011	
1353	55-551-310	PROFESSIONAL AND TECHNICAL SERVICES - STORMWATER	1,800	
1354	55-551-318	STORM WATER FEE TO STATE	800	Annual Fee to State DEQ
1355		Total Professional & Fees	2,600	
1356	55-551-250	SUPPLIES, UTILITIES	2,700	Primarily Fuel Costs for Sweeper
1357	55-551-481	CANAL REBUILD PROJECT (CITY'S STORMWATER PORTION)	24,920	
1358	55-551-482	MAINTENANCE/REPAIR/IMPROVEMENTS TO STORMWATER SYS.	128,200	
1359		Highland Drive Stormwater (Purchase Land and Install Basin(s))	50,000	This Cost is Mostly Land Acquisition
1360		Modify existing storm drain boxes (Add Restrictor Plates, etc.)		
1361		Inlet boxes 2700 N 1250 E	13,400	
1362		Montage curb and Gutter repair	21,000	\$13.50/linear foot, for concrete and labor (with
1363		Repair box 2200 N 800 E		
1364		Drainage fix at Fun Park access	3,200	
1365		New curb and gutter south of fun park	2,100	
1366		Boxes and Drainage line - lot west of BR Health Dept.'s building		
1367		Drain for Meadow View park splash pad, then modify with future parking lot	3,500	
1368		Landscape around injection wells		
1369		Solve storm drainage issue, 3100 N 1600 E		
1370		Storm Drain Line for Elk Ridge Splash Pad	3,600	
1371		3100N or 2200N and Drainage West of Airport recommendations from JUB.		
1372		Install Berm on south side of Church Basin/Park off of 1100E 2050N.		
1373		Fix Curb/Sidewalk on 2000N 1600E to tie into Chepmen Subdivision	2,100	
1374		Fix Box on the North Side of Central Valley Machine (off of 200E)	500	
1375		Fix Drainage Line on the South End of Meadow View (Connect Pipes to 200E or Wetland)	800	
1376		Fix Curb Flow/discharge on 2680N 270E		
1377		Correct lack of stormwater drainage/basins on 600E 1850N		
1378		Correct drainage that Currently Drains to Mark Hancey's Basin (new discharge to twin ditches?)		
1379		Fix Curb Flow line on 1600E (just south of Highland Drive)		
1380		Extend 2100N drainline that discharges to to Mountain View Park, all the way to Middle Canal		
1381		Directional Bore on 400E 2780N (pipe that discharges from sumps in subdivision to the east)		
1382		Replace Curb in Upper Loop of Johnson Park Subdivision	28,000	\$13.50/linear foot, for concrete and labor (with
1383				
1384				
1385	55-551-483	STORM WATER REPAIR - GENERAL	2,000	Unexpected Repairs to Stormwater
1386	55-551-490	MAINT. ASSIT. - BENSON IRRIGATION CO.	2,500	Annual Maint. Agreement Dues
1387	55-551-491	MAINT. ASSIT. - LOGAN NORTH FIELDS IRR. CO.	2,000	Annual Maint. Agreement Dues
1388	55-551-492	MAINT. ASSIT. - LOGAN NW FIELD IRR. CO.	2,000	Annual Maint. Agreement Dues
1389	55-551-493	MAINT. ASSIT. - LOGAN HYDE PARK IRR. CO.	500	Annual Maint. Agreement Dues
1390	55-551-494	MAINT. ASSIT. - LOGAN & NORTHERN IRR. CO.	1,600	Annual Maint. Agreement Dues
1391	55-551-495	MAINT. ASSIT. - LOGAN, HYDE PARK, SMITHFIELD IRR. CO.	2,000	Should probably combine these two into one
1392		Total Repairs and Maintenance	168,420	
1393	55-551-950	ADMIN EXPENSES CHARGED FROM G. F. - STORMWATER	15,248	
1394	55-551-290	TELEPHONE	-	
1395		LEASE PAYMENTS FOR SWEEPER (auditor counted this here in 2008) see below		
1396	55-551-230	TRAVEL & TRAINING - Stormwater Related	1,800	Trainings and Cache Stormwater Coalition
1397		Total Other	17,048	
1398	55-551-912	FACILITES ALLOCATION - STORMWATER	5,112	
1399	55-555-532	DEPRECIATION EXPENSE	26,950	
1400				
1401		Total Operating Expenses	245,140	
1402				
1403				
1404		Net Operating Revenue Less Expenses (Net Operating Gain) Loss	61,291	Net loss for these years - but significant fund balance - over 60%
1405				
1406				
1407		NON-OPERATING EXPENSES (REVENUE)		
1408	55-360-100	INTEREST (EARNED) PAID	(100)	
1409	55-551-754	LEASE PAYMENT ON SWEEPER	35,644	
1410	55-555-610	OTHER OPERATING EXPENSE		
1411	55-551-311	REIMBURSE TO SEWER. - HEAVY EQUIP USE	4,000	
1412		Total Non-Operating Expenses (Revenue)	39,544	
1413				
1414				
1415		CHANGE IN NET ASSETS (Net Gain) Loss	100,834	
1416				
1417				
1418				

	A	B	G	H
1	Account Description		Ratified FY2016R0 6/24/15	Comments on Next Year's (FY2016R0) Proposed Budget
1419		STORMWATER UTILITY FUND - SUMMARY INFORMATION		
1420		CASH FLOW ANALYSIS		
1421		CASH AND CASH EQUIVALENTS AT END OF PREVIOUS YEAR	(188,492)	
1422		CASH FLOWS FROM OPERATING ACTIVITIES		
1423		Net Operating Revenue Less Expenses - (Gain) or Loss	61,291	
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	
1428		Net Cash (provided) used by operating activities	38,341	
1429		<i>Change compared to Previous Year</i>	6,108	
1430				
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	
1435				
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>		
1441				
1442		Net Cash provided (used) by Operating activities	38,341	
1443		<i>Change compared to Previous Year</i>		
1444				
1445		CASH AND CASH EQUIVALENTS AT END OF FISCALYEAR	(98,848)	Still maintains a healthy fund balance in this fund
1446		<i>Change compared to Previous Year</i>		
1447		<i>Percent Change</i>		
1448		<b>Stormwater Fund - Fund Balance</b>	54%	
1449				
1450		ALL FUND SUMMARY		
1451		Total Revenue of All Funds	(9,265,097)	
1452		Total Expenditures in all funds (excluding transfers)	9,049,213	
1453		Capital Improvements	95,100	
1454		Total Wages and Benefits Expenses (does not include HP's share of NPPD)	3,184,281	
1455		Personnel expenses as a percent of Total Expenditures in all funds	35%	
1456		Personnel expenses as a percent of Total Revenue in all funds	34%	
1457				
1458		Check on Balancing of Administrative Allocation		
1459		ADMINISTRATIVE ALLOC-EXEC	(40,944)	
1460		ADMINISTRATIVE ALLOC-ADMIN	(138,659)	
1461		ADMINISTRATIVE ALLOC-NON-DEP	(16,475)	
1462		ADMINISTRATIVE ALLOC-PUBLIC WORKS	(87,707)	
1463		Total	(283,785)	
1464				
1465		ADMIN EXPENSES CHARGED FROM GENERAL FUND - PA	20,613	
1466		ADMIN EXPENSES CHARGED FROM GENERAL FUND - LIBRARY	11,984	
1467		ADMIN EXPENSES CHARGED FROM GENERAL FUND - WATER	130,523	
1468		ADMIN EXPENSES CHARGED FROM GENERAL FUND - SEWER	87,876	
1469		ADMIN EXPENSES CHARGED FROM G. F. - STORMWATER	15,248	
1470		ADMIN EXPENSES CHARGED FROM G.F. - FACILITIES	17,541	
1471		Total	283,785	
1472		Error Check		