

RESOLUTION 13-06

2013 R4 Budget

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

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

WHEREAS, the City Council has held a public hearing as required by law on June 12, 2013 to receive public input regarding proposed changes to the city's municipal budget; and

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

NOW THEREFORE be it resolved by the City Council of the City of North Logan, Utah that the 2013 municipal budget be amended as per the attached spreadsheets.

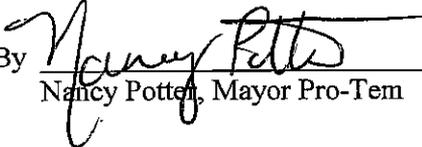
PASSED AND APPROVED by the City Council of North Logan, Utah, this 19th day of June, 2013.

NORTH LOGAN CITY

ATTEST:



Scott Bennett, City Recorder

By 

Nancy Potter, Mayor Pro-Tem

Account Description		FY2013R4 Approved 6/19/13	
Revenue			
TAXES			
10-310-100	GENERAL PROPERTY TAXES - CURRENT	(968,971)	
10-310-130	TRANSFER TO SEWER FUND (TAX TO COVER BOND)	32,911	
10-310-131	TRANSFER TO LIBRARY SRF FOR DED. LIBRARY TAX	424,355	
	<i>Net G.F. General property taxes - Current</i>		(511,705)
10-310-200	PRIOR YEARS' TAXES - DELINQUENT (Only the Portion that stays in the G.F.)	(36,785)	
	<i>Net G.F. General property taxes - Delinquent</i>		(36,785)
10-310-300	GENERAL SALES AND OTHER USE TAXES	(1,700,000)	
10-310-350	ENERGY SALES AND USE TAX (the Portion that stays in G.F.)	(265,000)	
10-310-351	ENERGY SALES AND USE TAX TO CEMETERY	-	
10-310-500	TRANSIENT ROOM TAX	(25,240)	
	<i>Sum General Sales and Use Taxes</i>		(1,990,240)
10-310-400	FRANCHISE TAXES	(20,060)	
10-310-410	TELECOMMUNICATION LICENSE TAX (MTLT)	-	
10-310-700	PERSONAL PROPERTY UNIFORM FEE (FEE in LIEU)	(86,045)	
	Misc. Other Taxes		(106,105)
	TOTAL TAXES		(2,644,834)
LICENSES AND PERMITS			
10-320-140	BUSINESS & ALCOHOL LICENSES	(35,000)	
10-320-210	BUILDINGS, STRUCTURES AND EQUIPMENT PERMITS	(210,000)	
10-320-250	ANIMAL LICENSES	(3,500)	
	TOTAL LICENSES AND PERMITS		(248,500)
INTERGOVERNMENTAL REVENUE			
10-330-410	QGC PLANNING GRANT (TDR STUDY)	-	
10-330-415	PARKS GRANT	-	
10-330-580	STATE LIQUOR FUNDS	(7,500)	
10-330-580	NORTH PARK EQUESTRIAN FUND REVENUE	-	
10-330-805	RAPZ TAX - Population Based (UNSPECIFIED USE)	(12,327)	
10-330-806	RAPZ TAX - FOR SPECIFIC PROJECT	(70,000)	
10-330-402	TRANSFER FROM RDA FOR ADMINISTRATION EXPENSES	(1,500)	
	<i>State and Other Government Funds</i>		(91,327)
10-330-115	STATE POLICE GRANT	(5,000)	
10-330-120	OTHER POLICE GRANTS	(1,640)	
10-330-130	FIRE HOMELAND SECURITY GRANT	-	
10-330-140	FUNDS FROM FEMA FOR TRAINING	-	
10-330-418	STATE FIRE GRANTS - EMS	(3,043)	
10-330-416	STATE FIRE GRANTS - CAPITAL	-	
10-330-417	STATE FIRE GRANT - RADIOS	-	
10-330-419	COURT GRANT (New account for FY2007)	-	
10-330-431	POLICE SEAT BELT REIMBURSEMENT	(4,112)	
10-330-801	COUNTY EMS GRANT (Ambulance/Extrication payment from SIMS)	(3,698)	
10-330-717	FIRE TRAINING GRANT FROM CACHE COUNTY	-	
10-330-716	COUNTY ALLOCATION TO FIRE DEPT (For Response in Unincorporated Areas)	(7,134)	
10-330-802	REIMBURSEMENTS TO NLC FOR FIRE EQUIPMENT USAGE	-	
	<i>Public Safety Grants</i>		(24,627)
10-330-560	CLASS "C" ROAD FUND ALLOTMENT	(292,900)	
10-330-400	STATE SURPLUS FUND 800E "grant"	-	
10-330-401	TRANS FROM COUNTY FOR ROADS (Sales Tax for Roads)	-	
	<i>Misc. Intergovernmental Revenue (Roads)</i>		(292,900)
	TOTAL INTERGOVERNMENTAL		(408,854)

	Account Description	FY2013R4 Approved 6/19/13	
	CHARGES FOR SERVICES		
10-340-130	ZONING AND SUBDIVISION FEES	(10,651)	
10-340-140	PLAN CHECKING FEES	(35,000)	
10-340-160	UTILITY ENCROACHMENT PERMITS	(1,000)	
10-340-783	ROAD IMPACT FEES COLLECTED	(59,944)	
10-340-784	PARK IMPACT FEES COLLECTED	(78,273)	
10-340-310	STREET, SIDEWALK & CURB REPAIR	-	
	Total Zoning and Subdivision Fees		(184,868)
10-340-150	SALE OF MAPS & PUBLICATIONS	(200)	
	Total Misc. Sales		(200)
10-340-200	POLICE SERVICES FEE - HYDE PARK (NPPD & TCAC)	(251,957)	
10-340-202	TCAC SERVICES FEE - SMITHFIELD	-	
10-340-250	CENTRAL DISPATCH FUND	(73,000)	
10-340-792	WILDLAND FIRE REVENUE	(24,212)	
10-340-901	MISC REVENUE FROM NPPD OPR. (Fingerprint, Backgrnd Checks, etc.)	(3,000)	
	Total Public Safety		(352,169)
10-340-430	REFUSE COLLECTION CHARGES	(726,177)	
	Total Refuse Charges		(726,177)
10-340-700	PARK & RECREATION FEES	(11,918)	
10-340-781	LITTLE LEAGUE FEES	(7,600)	
10-340-782	JUNIOR JAZZ FEES	(6,102)	
10-340-785	GENERAL SPORTS FEES	(9,000)	
	Total Parks and public property		(34,620)
10-340-810	SALE OF CEMETERY PLOTS AND OTHER CEMETERY FEES	(13,422)	
	Total Cemetery Revenue		(13,422)
	TOTAL CHARGES FOR SERVICES		(1,311,456)
	FINES AND FORFEITURES		
10-350-110	COURT FINES	(130,000)	
10-350-120	PARKING TICKETS	(1,500)	
10-350-125	NORTH PARK SB72 FINES	(500)	
10-350-130	ANIMAL CONTROL FINES	(2,000)	
	TOTAL FINES AND FORFEITURES		(134,000)

	Account Description	FY2013R4 Approved 6/19/13	
	MISCELLANEOUS REVENUE	-	
10-360-100	INTEREST EARNINGS - misc rev.	(1,500)	
10-360-131	INTEREST EARNED - EQUESTRIAN PARK	-	
10-360-132	INTEREST EARNED - LITTLE LEAGUE FUND	(60)	
10-360-133	INTEREST EARNED ON ROAD IMPACT FEES	(600)	
10-360-134	INTEREST EARNED ON PARK IMPACT FEES	(1,300)	
10-360-135	INTEREST EARNED ON LIQUOR FUNDS	(120)	
10-360-137	INTEREST EARNED ON RAPZ TAX FOR SPECIFIC PROJECT	-	
10-360-138	INTEREST EARNED ON JUNIOR JAZZ FUND	(20)	
10-360-140	INTEREST EARNED ON GENERAL SPORTS FUND	-	
10-360-139	INTEREST EARNED ON CEMETERY FUND	(1,000)	
10-360-141	INTEREST EARNED - LIBRARY CONST FUND (Moved 21-360-151)	-	
10-360-136	INTEREST EARNED - CLASS C ROAD FUNDS	-	
10-360-142	INTEREST EARNED ON ROAD BOND	-	
10-360-151	INTEREST EARNED ON SHOP WITH A COP	(30)	
10-360-152	INTEREST EARNED ON WILDLAND FIRES	(270)	
	Total Interest Earnings		(4,900)
10-360-200	RENTAL INCOME	(2,000)	
10-360-900	SUNDRY REVENUES	(18,460)	
10-360-901	SHOP WITH A COP	(3,354)	
	Total Rents & Miscellaneous		(23,814)
10-360-400	SALE OF FIXED ASSETS	(8,315)	
10-360-433	SALE OF REAL ESTATE - FUNDS RESTRICT to ROAD IMPACT FEES	-	
10-360-434	SALE OF REAL ESTATE - FUNDS RESTRICT to PARK IMPACT FEES	-	
	Sale of materials and supplies and other		(8,315)
	TOTAL MISC. REVENUE		(37,029)
	CONTRIBUTIONS AND TRANSFERS		
	LOAN PROCEEDS	-	
	TRANS FROM CAP EXP. FOR CAP. PROJECTS	-	
	OTHER	-	
	Total Contributions and Transfers		-
	Total General Fund Revenue		(4,784,673)

Account Description		FY2013R4 Approved 6/19/13	
Expenditures			
GENERAL GOVERNMENT			
City Council			
10-411-110	WAGES - CITY COUNCIL (includes expense allowance for 5 CC)	41,777	
10-411-130	EMPLOYEE BENEFITS - CITY COUNCIL	5,365	
10-411-220	PUBLIC NOTICES - CITY COUNCIL	1,000	
10-411-230	TRAVEL AND TRAINING - CITY COUNCIL	5,867	
10-411-312	PROFESSIONAL AND TECHNICAL SERVICES - CITY COUNCIL	41,000	
10-411-331	YOUTH CITY COUNCIL	2,000	
10-411-332	NEWSLETTER	5,300	
10-411-480	ELECTIONS	-	
10-411-610	MISCELLANEOUS INCIDENTAL EXPENSES	2,400	
Total City Council			104,709
City Justice Court			
10-412-110	WAGES -COURT	-	
10-412-130	EMPLOYEE BENEFITS - COURT	-	
10-412-240	OFFICE EXPENSES & TRAVEL - COURT	11,000	
10-412-312	PROFESSIONAL AND TECHNICAL SERVICES - COURT	31,000	
10-412-315	STATE TREAS-VICTIM REPARATION	47,000	
10-412-316	PAY TO H.P. - JUDGE'S, CLERK'S & BAILIFF'S WAGES and BENEFITS	87,671	
10-412-740	CAPITAL OUTLAY FOR FACILITIES & EQUIPMENT - COURT	-	
Total City Justice Court			176,671
Executive Staff			
10-413-110	WAGES - EXEC	90,929	
10-413-130	EMPLOYEE BENEFITS - EXEC	39,760	
10-413-210	DUES,SUPPLIES,TRAVEL - EXEC	1,500	
10-413-312	PROFESSIONAL AND TECHNICAL SERVICES - EXEC	800	
10-413-950	ADMINISTRATIVE ALLOC-EXEC	(36,724)	
Total Executive Staff			96,265
Administrative Agencies			
10-414-110	WAGES - PERMANENT EMPLOYEES - ADMIN	186,444	
10-414-130	EMPLOYEE BENEFITS - ADMIN	57,350	
10-414-230	TRAVEL AND DUES - ADMIN	2,000	
10-414-313	PROFESSIONAL AND TECHNICAL SERVICES - ADMIN	20,000	
10-414-510	INSURANCE (BONDS ON PERSONNEL ONLY)	5,800	
10-414-740	CAPITAL OUTLAY FOR EQUIPMENT - ADMIN	1,000	
10-414-950	ADMINISTRATIVE ALLOC-ADMIN	(137,012)	
Total Administrative Agencies			135,582
Non-Departmental (Administration)			
None	MISC WAGES AND BENEFITS FOR G.F. - No Specific Dept. Yet	-	
10-415-230	TRAVEL AND DUES - NON-DEPT	-	
10-415-240	OFFICE EXPENSE, SUPPLIES - NON-DEPT	6,000	
10-415-241	POSTAGE- NON-DEPT	17,000	
10-415-245	PRINTED FORMS - NON-DEPT	3,700	
10-415-250	EQUIPMENT-OPERATING SUPPLIES AND MAINT - NON-DEPT	3,000	
10-415-251	NON-DEPT. (CITY-WIDE) DUES and COMPUTER SUPPORT	15,500	
10-415-290	TELEPHONE - NON-DEPT	4,000	
10-415-315	COUNTY DISPATCH - NON-DEPT	61,000	
10-415-312	PROFESSIONAL AND TECHNICAL SERVICES - NON-DEPT	2,000	
10-415-319	SPECIAL PROJECT- KREBS SUBDIVISION	-	
10-415-610	MISCELLANEOUS SUPPLIES - NON-DEPT	2,000	
10-415-620	MISCELLANEOUS SERVICES - NON-DEPT	14,000	
10-415-710	LAND, ROW AND EASEMENT PURCHASES	-	
10-415-750	LEASE PAYMENTS (or Purchase) COPIER	-	
10-415-740	CAPITAL OUTLAY FOR EQUIPMENT - NON-DEPT	-	
10-415-912	FACILITIES ALLOCATION - NON-DEPT (11.0%)	40,182	
10-415-950	ADMINISTRATIVE ALLOC-NON-DEP	(8,909)	
Total Non-Departmental			159,473

Account Description		FY2013R4 Approved 6/19/13	
Planning Commission			
10-418-110	WAGES - PLAN. COMM.	7,614	
10-418-130	EMPLOYEE BENEFITS - PLANNING COMMISSION	791	
10-418-230	TRAVEL & NOTICES - P&Z	900	
10-418-311	PROF AND TECH SERVICES - P&Z	200	
<i>Total Planning Commission</i>			9,505
TOTAL GENERAL GOVERNMENT			682,206
COMMUNITY DEVELOPMENT			
10-461-110	WAGES - COMMUNITY DEVELOPMENT	81,552	
10-461-130	EMPLOYEE BENEFITS - COMMUNITY DEVELOPMENT	34,408	
10-461-230	TRAVEL AND DUES - COMMUNITY DEVELOPMENT	2,400	
10-461-250	SUPPLIES, GAS AND PHONE - COMMUNITY DEVELOPMENT	2,500	
10-461-290	TELEPHONE	1,250	
10-461-311	PROF & TECH SERVICES (CONSULTING) - COMM DEV	22,000	
10-461-740	CAPITAL OUTLAY FOR EQUIPMENT - COMMUNITY DEVELOPMENT	-	
TOTAL COMMUNITY DEVELOPMENT			124,110
ECONOMIC DEVELOPMENT			
10-465-450	COMMUNITY PROMOTION & ADVERTISING	250	
10-465-236	TRAVEL AND TRAINING - ECON DEV	100	
10-465-270	ENTRY SIGN, ADVERTISING SIGN AND OTHER MAINTENANCE	-	
10-465-314	PROF & TECH SERVICES (CONSULTING) - ECON DEV - GENERAL	-	
10-465-315	PROF & TECH SERVICES (CONSULTING) - CITY CENTER	-	
TOTAL ECONOMIC DEVELOPMENT			350
FACILITIES DEPARTMENT			
10-416-110	WAGES - FACILITIES	76,971	
10-416-130	EMPLOYEE BENEFITS - FACILITIES	38,060	
10-416-250	SUPPLIES, DUES, TRAVEL, GAS - FACILITIES	10,000	
10-416-251	VEHICLE MAINTENANCE (ALL) - FACILITIES	25,000	
10-416-253	SAFETY	-	
10-416-270	BLDG & GROUNDS-SUPPLIES & MAIN - FACILITIES	30,000	
10-416-271	BLDG & GROUNDS REPAIR PROJECTS - FACILITIES	33,400	
10-416-280	UTILITIES (ALL) - FACILITIES	76,600	
10-416-290	TELEPHONE	-	
10-416-318	PROF & TECH - FACILITIES	5,000	
10-416-510	INSURANCE - FACILITIES	50,000	
10-416-252	EMERGENCY RESPONSE & DISASTER PREPAREDNESS	-	
10-416-740	CAPITAL OUTLAY FOR EQUIPMENT - FACILITIES	-	
10-416-950	ADMIN EXPENSES CHARGED FROM G. F. - FACILITIES	20,260	
10-416-912	FACILITIES ALLOCATION (also use 10-340-919)	(365,292)	
TOTAL FACILITIES DEPARTMENT COSTS			(1)

	Account Description	FY2013R4 Approved 6/19/13	
	POLICE DEPARTMENT		
10-421-110	WAGES - NPPD	452,272	
10-421-122	RESERVE WAGES - NPPD	14,615	
10-421-124	LIQUOR LAW ENFORCEMENT WAGES AND BENEFITS	3,000	
10-421-453	LIQUOR LAW ENFORCEMENT - SUPPLIES	10,800	
10-421-125	CROSSING GUARDS - NPPD	29,334	
10-421-130	EMPLOYEE BENEFITS - NPPD	304,123	
-	Other misc. wages and benefits adjustments	-	
10-421-210	BOOKS, SUBSCRIPTIONS AND MEMBERSHIPS	592	
10-421-230	TRAVEL, TRAINING, MEALS, FEES AND REGISTRATIONS	5,000	
10-421-250	EQUIPMENT-OPERATING SUPPLIES AND MAINT - NPPD	10,000	
10-421-252	FUEL FOR NPPD VEHICLES	36,000	
10-421-290	TELEPHONE - NPPD	15,225	
10-421-312	PROF AND TECH SERVICES - NPPD	16,359	
10-421-450	SPECIAL DEPARTMENT SUPPLIES - NPPD	9,832	
10-421-452	UNIFORM ALLOWANCE - NPPD	6,950	
10-421-456	WALMART GRANT SPENDING	-	
10-421-459	SHOP WITH A COP EXPENDITURES	8,000	
10-421-612	COMMUNITY SERVICES SUPPLIES - NPPD	2,350	
10-421-613	STATE GRANT (SPENDING)	-	
10-421-614	CCJJ BLOCK GRANT (SPENDING)	5,929	
10-421-615	OFFICER RECOGNITION PROGRAM	2,000	
10-421-617	FITNESS PROGRAM SUPPORT	-	
10-421-740	CAPITAL OUTLAYS FOR EQUIPMENT (NON VEHICLE)- NPPD	6,951	
10-421-742	CAPITAL OUTLAYS NPPD VEHICLES (Added vehicles - Not replacements)	-	
10-421-756	LEASE PAYMENTS - ALL POLICE CARS (Not Animal Control)	16,983	
10-421-270	NPPD BUILDING & MAINTENANCE (TEMPORARY LEASE)	49,600	
10-421-850	ADMIN EXPENSES CHARGED FROM GENERAL FUND - NPPD	19,939	
10-421-912	FACILITIES ALLOCATION - NPPD (8.9%)	32,511	
	Total Police Department		1,058,365
10-426-110	WAGES - Animal Control	18,672	
10-426-130	EMPLOYEE BENEFITS - Animal Control	13,765	
10-426-230	TRAVEL MEALS, FEES & REGISTRATIONS	400	
10-426-250	EQUIPMENT- OPERATING SUPPLIES AND MAINT (Includes Telephone)	3,716	
10-426-450	SPECIAL SUPPLIES	900	
10-426-451	ANIMAL CONTROL SERVICES AND SUPPLIES & UNIFORMS	350	
10-426-315	ANIMAL CONTROL BOARDING FEES	1,500	
10-426-740	CAPITAL OUTLAYS FOR EQUIPMENT (NON VEHICLE)	-	
10-426-756	ANIMAL CONTROL'S VEHICLE - LEASE	5,867	
10-426-912	FACILITIES ALLOCATION - Animal Control (0.2%)	731	
	Total Animal Control		45,921
	POLICE PLUS ANIMAL CONTROL		1,104,286

	Account Description	FY2013R4 Approved 6/19/13	
	FIRE DEPARTMENT		
10-422-110	WAGES - FIRE	101,222	
10-422-120	VOLUNTEERS PAY- FIRE	76,094	
10-422-130	EMPLOYEE BENEFITS - FIRE	56,243	
	Wages and Benefits		233,559
10-422-230	TRAVEL FOR TRAINING - FIRE	7,600	
10-422-236	OUTSIDE TRAINING EXPENSES (ALSO INCLUDE USE OTHER FACILITIES)	14,650	
10-422-237	GRANT TRAINING EXPENSES	2,743	
10-422-457	SPECIAL DEPT SUPPLIES FOR DRILL AND PUBLIC ED. - FIRE	6,500	
10-422-741	TRAINING EQUIPMENT - FIRE	-	
	Training and Training Supplies		31,493
10-422-231	MEALS FOR TRAINING DRILLS - SOCIAL ACTIVITIES - FIRE	5,000	
10-422-240	OFFICE EXPENSES AND DUES - FIRE (and PLANNING)	9,000	
10-422-290	MOBILE PHONES AND PAGERS	8,300	
10-422-310	PROF AND TECH SERVICES - incl. INFECTIOUS CONTROL & SAFETY	14,100	
	Administration		36,400
10-422-250	EQUIPMENT REPAIRS AND MAINTENANCE - FIRE	16,000	
10-422-252	VEHICLE FUEL	15,000	
10-422-452	UNIFORMS & PERS GEAR - FIRE	7,000	
10-422-453	SPECIAL DEPT SUPPLIES	20,000	
10-422-454	FIRST RESPONDER CONSUMABLES - FIRE	5,000	
10-422-455	FIRE OPERATIONS CONSUMABLES	9,000	
10-422-456	FIRE OPERATIONS EQUIPMENT	15,000	
10-422-458	HOMELAND SECURITY GRANT EXPENDITURES	-	
10-422-459	WILDLAND FIRE EXPENSES	8,902	
10-422-746	FIRE DEPARTMENT STATE GRANT EXPENDITURES	-	
	Operations		95,902
10-422-742	CAPITAL EQUIPMENT - AUX EQUIP - FIRE	-	
10-422-743	CAPITAL EXPENDITURES USING OTHER MISC. FUNDS (one-time \$)	-	
10-422-747	CAPITAL EQUIPMENT - NEW VEHICLES (non-replacements) - FIRE	-	
10-422-754	CAPITAL EQUIPMENT - LEASE/PURCHASE PAYMENTS - FIRE	-	
10-422-912	FACILITIES ALLOCATION - FIRE (16.3%)	59,542	
	Capital Expenditures, Other		59,542
	FIRE DEPARTMENT		456,896
	BUILDING INSPECTION / ENGINEERING		
10-424-110	WAGES - INSP	176,457	
10-424-130	EMPLOYEE BENEFITS - INSP	101,933	
10-424-210	BOOK,SUBSCR & MEMBERSHIP - INSP	2,500	
10-424-230	TRAVEL AND TRAINING - INSP	4,000	
10-424-250	EQUIPMENT-OPERATING SUPPLIES, FUEL & VEHICLE MAINT	10,200	
10-424-290	TELEPHONE - INSP	4,080	
10-424-311	PROF & TECH SERVICES - OTHER - INSP	500	
10-424-315	PROF & TECH SERVICES - PLAN CHECK COSTS - INSP	5,000	
10-424-317	PROF & TECH SERVICES - Eng Tech/GIS	1,000	
10-424-450	SPECIAL DEPT. SUPPLIES - INSP	3,000	
10-424-740	CAPITAL OUTLAY FOR EQUIPMENT - INSP	-	
	BUILDING INSPECTION / ENGINEERING		308,670

Account Description		FY2013R4 Approved 6/19/13	
ROADS AND STREETS			
10-441-110	WAGES - STREETS	115,475	
10-441-130	EMPLOYEE BENEFITS - STREETS	52,928	
10-441-240	OFFICE EXPENSE, DUES - STREETS	4,500	
10-441-230	TRAVEL AND TRAINING	1,000	
10-441-250	EQUIPMENT-OPERATING SUPPLIES, MAINT, GAS - STREETS	51,000	
10-441-280	LIGHTING - STREETS	25,950	
10-441-290	TELEPHONE	-	
10-441-310	PROF AND TECH SERVICES - STREETS	20,000	
10-441-315	ROAD SURFACE TREATMENTS BY CONTRACT	167,101	
10-441-411	HEAVY EQUIPMENT RENTAL (other) - STREETS	16,400	
10-441-412	MATERIAL FOR ROAD SIGNAGE - STREETS	6,000	
10-441-413	MATERIAL FOR SNOW AND ICE CONTROL - STREETS	40,000	
10-441-422	MATERIAL FOR ROAD MAINT AND REPAIR (Asphalt, sand, rock, concrete for city crews)	45,000	
10-441-740	CAPITAL EQUIP. PURCHASES	5,000	
10-441-742	CAPITALIZATION OF EQUIPMENT	-	
10-441-746	MAINT AND REPAIR CONTRACTS (NOT CAPITAL IMPROVEMENTS)	-	
10-441-747	ROAD IMPROVEMENTS USING IMPACT FEES	-	
10-441-748	ROAD PROJECTS - NEW CONSTRUCTION CONTRACTS (GEN FUNDS)	-	
10-441-749	ROAD CONSTRUCTION WITH BOND FUNDS	-	
10-441-754	LEASE PAYMENTS FOR SWEEPER (See Stormwater Now)	-	
10-441-755	LEASE PAYMENTS FOR LOADER	7,100	
10-441-756	LEASE PAYMENTS FOR TEN-WHEEL DUMP	29,560	
10-441-912	FACILITIES ALLOCATION - STREETS (3.5%)	12,785	
ROADS AND STREETS			599,800
SANITATION			
10-442-316	PAYMENTS TO LOGAN FOR WASTE COLLECTION - TRASH	660,000	
TOTAL SANITATION			660,000
PUBLIC WORKS			
10-449-110	WAGES - PERMANENT EMPLOYEES - PUBLIC WORKS	86,182	
10-449-130	EMPLOYEE BENEFITS - PUBLIC WORKS	48,867	
10-449-290	TELEPHONE	-	
10-449-950	ADMINISTRATIVE ALLOC-PUBLIC WORKS	(87,795)	
Total Public Works			47,274
PARKS, RECREATION, AND CEMETERY			
Parks and Park Areas			
10-451-110	WAGES - PERMANENT EMPLOYEES - PARKS	100,854	
10-451-130	EMPLOYEE BENEFITS - PARKS	53,554	
10-451-260	SUPPLIES, TRAVEL, PHONE, GAS - PARKS	15,000	
10-451-270	GROUND - MAINTENANCE - PARKS	23,000	
10-451-272	ARBOR DAY AND TREES - ALL PARKS	1,000	
10-451-290	TELEPHONE	-	
10-451-312	PROFESSIONAL AND TECHNICAL SERVICES - PARKS	1,000	
10-451-318	WEED CONTROL - CITY WIDE	24,000	
10-451-273	STREET TREE MAINTENANCE	4,000	
10-451-710	CAPITAL OUTLAY - LAND - PARKS	-	
10-451-720	LIBRARY CAPITAL EXPENDITURES -	-	
10-451-730	RAPZ PROJECTS (Use Population Based Funds)	12,166	
10-451-731	ELK RIDGE IMPROVEMENTS	-	
10-451-732	MEADOW VIEW IMPROVEMENTS	-	
10-451-733	GREEN CANYON IMPROVEMENTS	-	
10-451-734	OTHER IMPROVEMENTS - PARKS	8,000	
10-451-736	NORTH PARK EQUESTRIAN PARK EXPENDITURES	1,000	
10-451-737	IMPROVEMENTS USING PARK IMPACT FEES	50,000	
10-451-738	EXPENDITURES ON SPECIFIC PROJECT USING RAPZ TAX FUNDS	75,144	
10-451-739	KING PARK IMPROVEMENTS	8,600	
10-451-740	OTHER CAPITAL OUTLAY - PARKS	8,600	
10-451-741	EQUIPMENT LEASE	-	
10-451-912	FACILITIES ALLOCATION - PARKS (21.8%)	79,999	
Total Parks and Park Areas			465,917

	Account Description	FY2013R4 Approved 6/19/13	
	Recreation and Culture		
10-456-110	WAGES - RECREATION	22,451	
10-456-130	EMPLOYEE BENEFITS - RECREATION	2,731	
10-456-481	LITTLE LEAGUE SUPPLIES	7,000	
10-456-482	PUMPKIN WALK - RECREATION	6,500	
10-456-483	PIONEER DAY - RECREATION	5,500	
10-456-484	JUNIOR JAZZ SUPPLIES	5,000	
10-456-485	OTHER - RECREATION-GENERAL SPORTS	5,000	
10-456-486	OTHER - CULTURAL (PRIMARILY NET COST OF SENIORS' LUNCHEON)	5,700	
10-456-487	HISTORIC PRESERVATION	1,400	
	Total Recreation and Culture		61,282
	Cemetery		
10-459-110	WAGES - CEMETERY	-	
10-459-130	EMPLOYEE BENEFITS - CEMETERY	-	
10-459-250	CEMETERY SUPPLIES	2,000	
10-459-270	GROUNDS - MAINTENANCE - CEMETERY	500	
10-459-312	PROFESSIONAL AND TECHNICAL SERVICES - CEMETERY	500	
10-459-738	OTHER IMPROVEMENTS - CEMETERY	-	
10-459-740	CAPITAL IMPROVEMENT PROJECTS - CEMETERY	2,000	
	Total Cemetery Costs		5,000
	TOTAL PARKS, RECREATION, AND CEMETERY		532,199
	DEBT SERVICE		
10-471-811	LIBRARY BOND PRINCIPAL - NON-DEPT (Moved to Library fund)	-	
10-471-821	LIBRARY BOND INTEREST - NON-DEPT (Moved to Library fund)	-	
10-471-812	ROAD BOND PRINCIPAL - NON-DEPT (Class "C" Road Funds)	-	
10-471-822	ROAD BOND INTEREST - NON-DEPT (Class "C" Road Funds)	-	
	TOTAL DEBT SERVICE		-
10-481-918	TRANSFER FROM GF TO LIBRARY SRF	-	
10-481-920	TRANSFER FROM GF TO SEWER FUND FOR HEAVY EQUIP. USE	-	
10-481-919	TRANSFER FROM GF TO CIP FUND	115,181	
	TOTAL TRANSFERS and OTHER		115,181
	Total General Fund Expenditures		4,630,971
	GENERAL FUND SUMMARY		
	TOTAL GENERAL FUND EXPENDITURES INCLUDING TRANSFERS	4,630,971	
	TOTAL GENERAL FUND REVENUE (COPIED FROM ABOVE)	(4,784,673)	
	NET GAIN (LOSS)		153,702
	G. F. UNRESTRICTED FUND BALANCE COMPUTATIONS		
	FUND BALANCE BEGINNING OF YEAR (Reserved and Unreserved)	(676,382)	
	Transfers in	-	
	Transfers out	115,181	
	(Excess) or Deficiency of Revenue over Expenditures	(268,883)	
	TOTAL FUND BALANCE END OF YEAR		(830,084)
	TOTAL RESTRICTED FUNDS (Park and Road Impact Fees, State Liquor, Shop with Cop)		(350,821)
	UNRESTRICTED FUND BALANCE - END OF YEAR (Does however include Assigned Funds like Cemetery)		(479,264)
	Following Year's Anticipated General Fund Revenue		(5,011,111)
	Percent in fund balance (Unreserved) - Needs to be between 5% and 18%		9.82%

Account Description		FY2013R4 Approved 6/19/13	
LIBRARY SPECIAL REVENUE FUND			
Library SRF Revenue			
21-310-131	DEDICATED LIBRARY PROPERTY TAX (includes Delinquent taxes)	(424,355)	
21-350-120	FINES	(10,000)	
21-360-100	INTEREST EARNED	(2,000)	
21-360-131	INTEREST EARNED FROM THORNE SPEC USE	(300)	
21-360-151	INTEREST EARNED FROM LIBRARY BOND RESERVE	-	
21-360-400	SALE OF FIXED ASSETS	-	
21-360-900	SUNDRY REVENUES (Includes Copier Fees & Lost Books)	(13,465)	
21-380-130	TRANSFER TO (FROM) Gen Fund	-	
21-380-700	CONTRIBUTIONS	-	
21-380-705	OTHER GRANTS	-	
21-380-706	STATE GRANT MONEY	(5,200)	
21-380-707	DONATIONS - COLLECTIONS (Designated for Collections)	(8,000)	
21-380-708	ENDOWMENT FUND MONEY	(64,000)	
21-380-709	ENDWMNT FUND MONEY FOR LIBRARY BOARD DISCRETION	(20,000)	
Total Library Fund Revenue			(567,320)
Library SRF Expenditures			
21-458-110	WAGES - LIBRARY	159,252	
21-458-130	EMPLOYEE BENEFITS - LIBRARY	53,834	
21-458-240	OFFICE EXPENSE	2,700	
21-458-230	TRAVEL and DUES - Library	5,000	
21-458-241	POSTAGE - LIBRARY	1,367	
21-458-250	EQUIPMENT-OPERATING SUPPLIES AND MAINT	5,800	
21-458-251	MAINTENANCE OF LIBRARY SOFTWARE	26,000	
21-458-290	TELEPHONE	1,600	
21-458-310	PROFESSIONAL AND TECHNICAL SERVICES - LIBRARY	5,000	
21-458-480	MISC SUPPLIES	1,557	
21-458-481	COLLECTIONS	48,100	
21-458-482	COLLECTIONS - DONATIONS (Spent on Collections)	8,000	
21-458-484	COLLECTIONS (Grant Money spent for Collections)	5,200	
21-458-486	COLLECTIONS PROCESSING	7,500	
21-458-630	SPECIAL PROJECTS & PROGRAMS	7,000	
21-458-631	SPECIAL PROJECT PURCHASES (ie Thorne Non-Capital)	18,000	
21-458-632	SPECIAL PROJECT -GRANTS	-	
21-458-633	SPECIAL PROJECT -DONATIONS	-	
21-458-740	CAPITAL OUTLAY - FURNISHINGS AND EQUIP	3,000	
21-458-741	ENDOWMENT FUND LIBRARY BOARD SPECIFIED USE	20,000	
21-458-912	FACILITIES ALLOCATION (16.4%)	59,908	
21-458-950	ADMIN EXPENSES CHARGED FROM GENERAL FUND - LIBRARY	11,593	
21-458-811	LIBRARY BOND PRINCIPAL - NON-DEPT	135,000	
21-458-821	LIBRARY BOND INTEREST - NON-DEPT	19,858	
Total Library SRF Expenditures			605,269
LIBRARY FUND SUMMARY			
TOTAL LIBRARY FUND EXPENDITURES		605,269	
TOTAL LIBRARY FUND REVENUE		(567,320)	
NET GAIN (LOSS) - (Restricted and Unrestricted)			(37,949)
LIBRARY FUND UNRESTRICTED FUND BALANCE COMPUTATIONS			
FUND BALANCE BEGINNING OF YEAR (Restricted and Unrestricted)		(137,778)	
NET GAIN (LOSS) - (Unrestricted only)		(37,949)	
FUND BALANCE END OF YEAR (Restricted and Unrestricted)			(99,630)
TOTAL RESTRICTED FUNDS			-
Percent in Fund Balance			16.0%

Account Description		FY2013R4 Approved 6/19/13	
CAPITAL IMPROVEMENT FUND			
	Beginning of the Year Balance for General Use, Facilities and Land	223,069	
49-380-130	Transfer from GF to CIF - General Use	-	
49-380-131	Transfer from GF to CIF for GF Buildings	(7,698)	
49-380-132	Transfer from GF to CIF for Other Facilities	-	
49-380-210	Transfer from Other Funds to CIF for Facilities	-	
New Account	TRANS. FROM RDA TO REIMBURSE QUALIFYING FAC. CAPITAL EXP	-	
49-380-720	CAPITAL CONTRIBUTION FROM HYDE PARK - NPPD BLDG.	-	
49-415-530	Interest Expense (WATER Fund - CIF Loan)	-	
49-415-741	Cap Outlay-General Fund Buildings	-	
49-415-742	Cap Outlay - Land Purchases	-	
49-415-743	Cap Outlay - General Fund Facilities	55,317	
	Total of Journal Entries transferring funds from other CIF Funds to here	(506,370)	
	EOY Balance - GF - For GF Buildings, Facilities and Land		(235,682)
	Beginning of the Year Balance for Equipment	0	
49-380-133	Transfer from GF to CIF for Equipment	-	
49-415-740	Capital Outlay - GF - Other Equipment	-	
	EOY Balance- GF - Equipment		0
	Beginning of the Year Balance for Parks	(13,000)	
49-380-134	Transfer from GF to CIF for Parks	-	
49-415-744	Cap Outlay-Parks	-	
-	JE Transfer from Parks to Building's CIF	13,000	
	EOY Balance-GF-Parks		-
	Beginning of the Year Balance for Non-NPPD Vehicles	(54,252)	
49-380-135	Transfer from GF to CIF for Misc Capital (non NPPD Vehicles)	-	
49-415-745	Cap Outlay- non NPPD Vehicles	-	
-	JE Transfer from CIF for Misc. (Non NPPD vehicles) to Buildings	54,252	
	EOY Balance-GF-Misc Capital (Non-NPPD Vehicles)		-
	Beginning of the Year Balance for NPPD Vehicles	(87,010)	
49-380-136	Transfer from GF to CIF for NPPD vehicles	(50,000)	
-	JE Transfer from CIF for NPPD vehicles to Buildings' CIF	75,632	
49-415-746	Cap Outlay-NPPD vehicles	61,378	
	EOY Balance-GF-NPPD vehicles		0
	Beginning of the Year Balance for AC Vehicles	(20,000)	
49-380-137	Transfer from GF to CIF for AC vehicles	(2,000)	
49-415-747	Cap Outlay-Animal Control Vehicles	-	
-	JE Transfer from Animal Control CIF to Buildings' CIF	22,000	
	EOY Balance-GF-AC vehicles		-
	Beginning of the Year Balance for Street Replacement	(367,000)	
49-380-138	Transfer from GF to CIF for Street Replacement	-	
49-415-748	Cap Outlay-Street replacement	105,440	
	JE Transfer from Streets to Building's CIF		257,063
	EOY Balance-GF-Street replacement		(4,497)
	Beginning of the Year Balance for Library Facilities	-	
49-380-139	Transfer from GF to CIF for Library Facilities	-	
49-380-211	Transfer from Library Fund for Library Facilities	-	
49-415-749	Cap Outlay-Library Facilities	-	
	EOY Balance-GF-Library facilities		-

	Account Description	FY2013R4 Approved 6/19/13	
	Beginning of the Year Balance for Fire Dept.	(31,226)	
49-380-140	Transfer from GF to CIF for Fire Dept.	(55,483)	
49-415-750	Cap Outlay - Fire Dept	35,463	
-	JE Transfer from Fire Dept's CIF to Building's CIF	51,226	
	EOY Balance-GF-Fire Department		-
	Beginning of the Year Balance for 20 East Construction	(465,140)	
49-380-200	Transfer from GF to CIF for 200E Constr.	-	
49-380-201	Transfer from Water Imp Fee to CIF for 200E	-	
49-380-202	Transfer from Sewer Imp Fee to CIF for 200E	-	
49-380-700	Funds from County for 200 E Road Constr. & ROW Acquisition	-	
49-415-704	Cap Outlay-200E Prof & Tech	-	
49-415-700	Cap Outlay-200E Road Constr.	-	
49-415-701	Cap Outlay-200E Water Mains	-	
49-415-702	Cap Outlay-200E Sewer Mains	-	
49-415-703	Cap Outlay-200E ROW Purchase	-	
	Cap Outlay-200E Sewer Mains		(465,140)
	EOY Balance- 200 East Project		
	Beginning of the Year Balance for CIF Interest	(30,197)	
49-380-100	TOTAL INTEREST EARNED on CIF (not broken out)	(3,000)	
	JE Transfer to Buildings' CIF	33,197	
	EOY Balance - Total Accumulated Interest		0
	SUMMARY		
	Misc: Cache County 200 E Funds (Holding Account)		(146,286)
	Total of CIP Fund Balances from Previous Year		(844,755)
	Notes Payable (WTR CIF Loan)	-	
	Interest Earned on CIF	(3,000)	
	Total Transferred into CIF from General Fund	(115,181)	
	Total Transferred into CIF from Other Funds	-	
	Total Capital Outlay from CIF	257,618	
	Total of CIF Fund Balances at End of Budget Year - must remain a negative number. (Negative here means a positive fund balance)		(705,318)

Account Description		FY2013R4 Approved 6/19/13	
WATER UTILITY FUND			
OPERATING REVENUES			
51-370-110	CHARGES FOR SERVICES (Metered Water Sales)	(985,786)	
51-370-190	OTHER (Misc. Receipts)	(3,000)	
51-370-250	IMPACT FEES COLLECTED (New Services)	(80,000)	
Total Operating Revenues			(1,068,786)
OPERATING EXPENSES			
51-511-110	WAGES - WATER	173,693	
51-511-130	EMPLOYEE BENEFITS - WATER	100,310	
Total Wages and Benefits			274,003
Repairs and Maintenance			
51-511-250	SUPPLIES AND FUEL	21,000	
51-511-481	PURIFICATION	20,000	
51-511-482	TRANSMISSION AND DISTRIBUTION	99,653	
51-511-485	WATER METERS	60,000	
Total Repairs and Maintenance			200,653
Other			
51-511-280	UTILITIES (Mostly Electric Power for Pumping)	90,000	
51-511-317	PROFESSIONAL FEES (Water Samples, Insp. Etc.)	16,000	
51-511-318	PROF & TECH SERVICES	85,000	
51-511-950	ADMIN EXPENSES CHARGED FROM GENERAL FUND - WATER	123,269	
51-511-230	TRAVEL AND TRAINING - Water	4,200	
51-511-290	TELEPHONE (includes data lines)	4,000	
51-511-521	COLLECTION COSTS (BAD DEBTS)	1,000	
51-511-610	OTHER OPERATING EXPENSE	3,000	
51-511-912	FACILITIES ALLOCATION (14.0%)	51,141	
Total Other			377,610
51-515-532	DEPRECIATION	250,000	
51-515-531	UNAMORTIZED DISCOUNT ON BONDS SOLD	7,200	
Total Depreciation Expense			257,200
Total Operating Expenses			1,109,466
Net Operating Revenue Less Expenses (Net Operating Gain) Loss			40,680
NON-OPERATING EXPENSES AND (REVENUE)			
51-360-100	INTEREST INCOME	(6,000)	
51-360-137	INTEREST EARNED - IMPACT FEES	(3,000)	
Total Interest Income			(9,000)
Miscellaneous			
51-360-400	SALE OF FIXED ASSETS	-	
51-380-210	TRANSFER FROM GF or CIP REPAY CIP LOAN	-	
51-515-810	MISCELLANEOUS EXPENSES, DUES	12,500	
51-515-830	CHARGE ON BONDS (PAYING AGENT FEES)	2,500	
51-515-820	INTEREST EXPENSE ON BONDS	25,000	
51-380-700	CAPITAL CONTRIBUTIONS - DEVELOPERS	-	
Total Miscellaneous			40,000
Total Non-Operating Expenses (Revenue)			31,000
CHANGE IN NET ASSETS (Net Gain) Loss			71,680
WATER FUND - SUMMARY INFORMATION			
CASH FLOW ANALYSIS			
CASH AND CASH EQUIVALENTS AT END OF PREVIOUS YEAR			(1,388,642)
CASH FLOWS FROM OPERATING ACTIVITIES			
Net Operating Revenue Less Expenses - (Gain) or Loss		41,660	
Total Depreciation Expense (and Amortization)		(257,200)	
Other Misc. Expense (Revenue)		15,000	
Net Cash (provided) used by operating activities			(200,540)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
51-515-820	Interest Paid on Long-Term Debt	25,000	
	Payments on Principal on Long-Term Debt	165,000	
	Purchase of Capital Assets, Capital Projects	367,336	
Net Cash used by Capital and Related Financing Activities			557,336

Account Description		FY2013R4 Approved 6/19/13	
CASH FLOWS FROM INVESTING ACTIVITIES			
51-360-100	INTEREST INCOME	(6,000)	
51-360-137	INTEREST EARNED - IMPACT FEES	(3,000)	
<i>Net Cash (provided) used by investing activities</i>			(9,000)
CASH AND CASH EQUIVALENTS AT END OF FISCALYEAR			(1,040,846)
WATER IMPACT FEES SUMMARY (RESTRICTED FUNDS)			
Reserved - Water Impact Fee (Restricted balance beginning of year)			(395,826)
51-370-250	IMPACT FEES COLLECTED (New Services)	(80,000)	
51-360-137	INTEREST EARNED - IMPACT FEES	(3,000)	
Projects using Impact Fees			5,000
Reserved - Water Impact Fee (Restricted balance end of year)			(473,826)
NET FUNDS AVAILABLE FOR WATER DEPT. IMPROVEMENTS			
CASH AND CASH EQUIVALENTS AT END OF FISCALYEAR		(1,040,846)	
Reserved - Water Impact Fee (Restricted funds end of year)		(473,826)	
NET FUNDS (AVAILABLE) SHORT FOR NON-IMPACT FEE WATER DEPT. IMPROVEMENTS			(567,021)

Account Description		FY2013R4 Approved 6/19/13	
SEWER UTILITY FUND			
OPERATING REVENUES			
52-370-310	CHARGES FOR SERVICES (Service Fees)	(1,108,361)	
52-370-450	IMPACT FEES COLLECTED (New Services)	(40,000)	
Total Operating Revenues			(1,148,361)
OPERATING EXPENSES			
52-521-110	WAGES - SEWER	60,733	
52-521-130	EMPLOYEE BENEFITS - SEWER	43,676	
Total Wages and Benefits			104,779
52-521-910	DISPOSAL AND TREATMENT (Paid to Logan City for Treatment)	750,000	
Total Expenses for Treatment Services			750,000
Repairs and Maintenance			
52-521-250	SUPPLIES, UTILITIES, GAS	16,000	
52-521-482	TRANSMISSION AND COLLECTION - SEWER FUND	39,455	
52-521-911	FUEL ALLOCATION		
Total Repairs and Maintenance			55,455
Other			
52-521-280	UTILITIES		
52-525-310	PROFESSIONAL FEES & SERVICES - SEWER	1,000	
52-525-318	PROF & TECH SERVICES - Eng Tech/GIS - Sewer	-	
52-521-230	TRAVEL & TRAINING - (not counted here for audit in 2009 - see below)	2,400	
52-521-950	ADMIN EXPENSES CHARGED FROM GENERAL FUND - SEWER	78,494	
52-521-610	OTHER OPERATING EXPENSE	2,000	
52-521-912	FACILITIES ALLOCATION (6.1%)	22,283	
Total Other			106,177
52-525-532	DEPRECIATION EXPENSE	120,000	
52-525-531	AMORTIZATION		
Total Depreciation Expense			120,000
Total Operating Expenses			1,137,410
Net Operating Revenue Less Expenses (Net Operating Gain) Loss			(10,951)
NON-OPERATING EXPENSES (REVENUE)			
52-360-100	INTEREST EARNED	(750)	
52-360-137	INTEREST EARNED - IMPACT FEES	(500)	
52-360-400	SALE OF FIXED ASSETS	-	
52-521-230	TRAVEL & TRAINING	1,000	
52-521-290	TELEPHONE	-	
52-525-610	MISCELLANEOUS EXP.	-	
52-525-820	INTEREST EXPENSE ON BONDS	31,515	
52-310-130	PROPERTY TAX - SEWER FUND	(32,911)	
52-380-131	TRANSFER FROM G.F. - HEAVY EQUIP. USE	-	
52-380-151	TRANSFER FROM STORMWATER. - HEAVY EQUIP. USE	(4,000)	
Total Non-Operating Expenses (Revenue)			(5,646)
CHANGE IN NET ASSETS (Net Gain) Loss			(16,597)
SEWER FUND - SUMMARY INFORMATION			
CASH FLOW ANALYSIS			
CASH AND CASH EQUIVALENTS AT END OF PREVIOUS YEAR			(350,945)
CASH FLOWS FROM OPERATING ACTIVITIES			
Net Operating Revenue Less Expenses - Gain or (Loss)		(10,951)	
Total Depreciation Expense (and Amortization)		(120,000)	
Other Misc. Expense (Revenue)		-	
Net Cash (provided) used by operating activities			(130,951)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
52-310-130	PROPERTY TAX - SEWER FUND	(32,911)	
52-525-820	Interest Paid on Long-Term Debt	31,515	
	Payments on Principal on Long-Term Debt	63,670	
	Proceeds from Loans - Bonds		
	Purchase of Capital Assets, Capital Projects		
Net Cash used by Capital and Related Financing Activities			62,274

Account Description		FY2013R4 Approved 6/19/13	
CASH FLOWS FROM INVESTING ACTIVITIES			
52-360-100	INTEREST EARNED	(750)	
52-360-137	INTEREST EARNED - IMPACT FEES	(500)	
<i>Net Cash (provided) used by investing activities</i>			(1,250)
CASH AND CASH EQUIVALENTS AT END OF FISCALYEAR			(420,872)
SEWER IMPACT FEES SUMMARY (RESTRICTED FUNDS)			
Reserved - Sewer Impact Fee (Restricted balance beginning of year)			(246,086)
52-370-450	IMPACT FEES COLLECTED (New Services)	(40,000)	
52-360-137	INTEREST EARNED - IMPACT FEES	(500)	
SEWER SYSTEM CAPITAL IMPROVEMENTS (USING IMPACT FEES)		122,885	
Reserved - Sewer Impact Fees (Restricted balance end of year)			(163,701)
NET FUNDS AVAILABLE FOR SEWER DEPT. IMPROVEMENTS			
CASH AND CASH EQUIVALENTS AT END OF FISCALYEAR		(420,872)	
Reserved - Sewer Impact Fee (Restricted funds end of year)		(163,701)	
NET FUNDS AVAILABLE FOR NON-IMPACT FEE SEWER DEPT. IMPROVEMENTS			(257,171)

	Account Description	FY2013R4 Approved 6/19/13	
	STORMWATER UTILITY FUND		
	OPERATING REVENUES		
55-370-310	CHARGES FOR SERVICES (Stormwater Fees)	(178,443)	
55-370-450	OTHER STORMWATER OPERATING REVENUE	-	
	Total Operating Revenues		(178,443)
	OPERATING EXPENSES		
55-551-110	WAGES - STORMWATER (10% STREETS & 5% SEWER)	29,482	
55-551-130	EMPLOYEE BENEFITS - STORMWATER (10% STREETS)	16,275	
55-551-250	SUPPLIES, UTILITIES	2,700	
55-551-482	MAINTENANCE/REPAIR/IMPROVEMENTS TO STORMWATER SYS.	27,500	
55-551-483	STORM WATER REPAIR - GENERAL	2,000	
55-551-490	MAINT. ASSIT. - BENSON IRRIGATION CO.	2,500	
55-551-491	MAINT. ASSIT. - LOGAN NORTH FIELDS IRR. CO.	2,000	
55-551-492	MAINT. ASSIT. - LOGAN NW FIELD IRR. CO.	2,000	
55-551-493	MAINT. ASSIT. - LOGAN HYDE PARK IRR. CO.	500	
55-551-494	MAINT. ASSIT. - LOGAN & NORTHERN IRR. CO.	1,600	
55-551-495	MAINT. ASSIT. - LOGAN, HYDE PARK, SMITHFIELD IRR. CO.	2,000	
55-551-950	ADMIN EXPENSES CHARGED FROM G. F. - STORMWATER	16,884	
55-551-290	TELEPHONE	-	
55-551-754	LEASE PAYMENTS FOR SWEEPER (auditor counted this here in 2008)	35,644	
55-551-230	TRAVEL & TRAINING - Stormwater Related	1,800	
55-551-310	PROFESSIONAL AND TECHNICAL SERVICES - STORMWATER	1,800	
55-551-318	STORM WATER FEE TO STATE	800	
55-551-912	FACILITES ALLOCATION - STORMWATER (1.7%)	5,210	
55-555-532	DEPRECIATION EXPENSE	16,500	
	Total Operating Expenses		168,195
	Net Operating Revenue Less Expenses (Net Operating Gain) Loss		(10,247)
	NON-OPERATING EXPENSES (REVENUE)		
55-360-100	INTEREST (EARNED) PAID	(100)	
55-551-311	REIMBURSE TO SEWER. - HEAVY EQUIP USE	4,000	
55-555-610	OTHER OPERATING EXPENSE	-	
	Total Non-Operating Expenses (Revenue)		3,900
	CHANGE IN NET ASSETS (Net Gain) Loss		(6,347)
	STORMWATER UTILITY FUND - SUMMARY INFORMATION		
	CASH FLOW ANALYSIS		
	CASH AND CASH EQUIVALENTS AT END OF PREVIOUS YEAR		(354,961)
	CASH FLOWS FROM OPERATING ACTIVITIES		
	Net Operating Revenue Less Expenses - (Gain) or Loss	(10,247)	
	Net Cash (provided) used by operating activities		(26,747)
	Net Cash (Provided) used by Investing Activities	(100)	
	CASH AND CASH EQUIVALENTS AT END OF FISCALYEAR		(249,414)