

MASTER BUDGET

Budget 2010R2

1/29/2010

A	B	D	E	F	G	H	I	J	K	L
	Account Description	Proposed FY2010R2	Approved FY2010R1 (9/16/09)	Actuals FY 2010 Through End of December (50%)	Actuals vs Budget FY2010R1	Comments	Actuals FY 2009	Actuals FY 2008	Actuals FY 2007	Actuals FY 2006
1	Account Description									
2	Fund Balance Target (Unreserved)	10.00%	10.00%		Act./BudR1		10.00%	10.00%	10.00%	
3	Percent Fund Balance (What Budget Leaves Unspent or Unreserved)	10.91%	13.15%		Those over 95% highlighted in red.		19.19%	16.72%	21.30%	
4	Funds Available Above (Below) Meeting the Target	35,663	123,353							
5	Tax Year	2009	2009				2008	2007	2006	2005
6	Revenue									
7	TAXES									
8	Percent increase in NL Gen Purpose Property Tax (As compared to FY2008)									
9	Percent increase in Total NL Property Tax (As compared to FY2008)									
10	Increase \$ over FY2008 in NL Total Property Tax for a \$200,000 Residence									
11	10-310-100 GENERAL PROPERTY TAXES - CURRENT	(977,801)	(977,801)	(447,484)	45.8%		(921,373)	(789,707)	(719,859)	(593,327)
12	0.000871 Gen Purpose	0.000871	0.000871				0.000978	0.000895	0.000849	0.000917
13	0.000063 New Certified Rates for FY2010 Sinking Sewer Fund	0.000063	0.000063				0.000071	0.000076	0.000080	0.000094
14	0.000682 Library Tax	0.000682	0.000682				0.000766	0.000708	0.000750	0.000667
15	0.001616 Total Property Tax Rate	0.001616	0.001616				0.001815	0.001679	0.001679	0.001679
16	10-310-130 TRANSFER TO SEWER FUND (TAX TO COVER BOND)	32,911	32,911	32,911	100.0%		32,911	32,911	32,911	32,911
17	10-310-131 TRANSFER TO LIBRARY SRF FOR DED. LIBRARY TAX	412,128	412,128	194,037	47.1%		413,469	381,131	366,725	279,403
18	Net G.F. General property taxes - Current	(532,762)	(532,762)	(220,537)	41.4%		(474,993)	(375,665)	(320,223)	(281,014)
19	Change from Previous Year's Actuals	(57,768)	(57,768)			Audit Report	(474,993)			
20	% Change from previous year's actuals	12%	12%			Difference	(0)			
21	10-310-200 PRIOR YEAR'S TAXES - DELINQUENT	(12,275)	(10,118)	(12,275)	121.3%	At least match actuals	(32,317)	(15,766)	(13,924)	(21,058)
22	Net G.F. General property taxes - Delinquent	(12,275)	(10,118)	(12,275)	121.3%		(32,317)	(15,766)	(13,924)	(21,058)
23	10-310-300 GENERAL SALES AND OTHER USE TAXES	(1,544,000)	(1,544,000)	(796,689)	51.6%		(1,754,071)	(1,856,166)	(1,766,196)	(1,606,563)
24	10-310-350 ENERGY SALES AND USE TAX	(241,484)	(241,484)	(100,843)	41.8%		(320,390)	(372,739)	(294,576)	(202,762)
25	10-310-500 TRANSIENT ROOM TAX	(35,000)	(35,000)	(11,947)	34.1%		(18,426)	(15,556)	(15,738)	(6,731)
26	Sum General Sales and Use Taxes	(1,820,484)	(1,820,484)	(909,479)	50.0%		(2,092,887)	(2,244,460)	(2,076,510)	(1,816,056)
27	10-310-400 FRANCHISE TAXES	(15,759)	(15,759)	(9,693)	61.5%		(14,119)	(16,948)	(14,752)	(11,736)
28	10-310-410 TELECOMMUNICATION LICENSE TAX (MTLT)	-	-	-	0.0%		-	-	-	-
29	10-310-700 PERSONAL PROPERTY UNIFORM FEE (FEE in LIEU)	(106,267)	(106,267)	(49,772)	46.8%		(91,570)	(99,745)	(92,503)	(88,502)
30	Misc. Other Taxes	(122,026)	(122,027)	(59,465)	48.7%		(105,689)	(116,693)	(107,255)	(100,238)
31	TOTAL TAXES	(2,487,547)	(2,485,391)	(1,201,756)	48.4%		(2,705,887)	(2,752,584)	(2,517,912)	(2,218,365)
32	Change from Previous Year's Actuals	218,339	220,496	(1,075,580)		Audit Report	(2,705,886)	(2,752,585)	(2,517,913)	(2,291,354)
33	% Change from previous year's actuals	-8.07%	-8.15%	(126,176)		Difference	(1)	(1)	(1)	72,989
34	LICENSES AND PERMITS									
35	10-320-140 BUSINESS & ALCOHOL LICENSES	(38,000)	(38,000)	(16,951)	44.6%		(40,408)	(27,314)	(10,508)	(9,826)
36	10-320-210 BUILDINGS, STRUCTURES AND EQUIPMENT PERMITS	(85,000)	(70,000)	(80,249)	114.6%	Expect a little higher than budgetted	(78,641)	(235,182)	(290,859)	(314,261)
37	10-320-250 ANIMAL LICENSES	(2,000)	(2,000)	(1,394)	69.7%		(7,128)	(6,643)	(6,393)	(7,207)
38	TOTAL LICENSES AND PERMITS	(125,000)	(110,000)	(98,594)	89.6%		(126,176)	(269,140)	(307,760)	(331,293)
39	Change from Previous Year's Actuals	1,176	16,176			Audit Report	(126,177)	(269,139)	(307,760)	(331,294)
40	% Change from previous year's actuals	-0.93%	-12.82%			Difference	1	1		

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41		INTERGOVERNMENTAL REVENUE									
42	10-330-410	QGC PLANNING GRANT (TDR STUDY)			-	0.0%		-	-		
43	10-330-415	PARKS GRANT			-	0.0%		-	-		
44	10-330-580	STATE LIQUOR FUNDS	(7,500)	(7,500)	(6,735)	89.8%		(7,625)	(7,398)	(6,087)	(5,238)
45	10-330-590	NORTH PARK EQUESTRIAN FUND REVENUE	(700)	(700)	-	0.0%		-	-	-	-
46		State and Other Government Grants	(8,200)	(8,200)	(6,735)	82.1%		(7,625)	(7,398)	(6,087)	(5,238)
47	10-330-115	STATE POLICE GRANT	(9,919)	(7,070)	(9,919)	140.3%	State grant funds for VIPER more than budgeted.	-	(7,500)		
48	10-330-120	OTHER POLICE GRANTS	-	-	-	0.0%	COPS Grant not Received. PO will not be hired.	-	-	(1,319)	(2,500)
49	10-330-130	FIRE HOMELAND SECURITY GRANT			-	0.0%		-	-	(23,750)	(141,225)
50	10-330-140	FUNDS FROM FEMA FOR TRAINING			-	0.0%		-	-	(2,153)	(3,699)
51	10-330-418	STATE GRANTS FOR FIRE DEPARTMENT	(7,000)	(7,000)	-	0.0%		(4,713)	(9,247)	(13,197)	(3,773)
52	10-330-416	FIRE CAPITAL GRANT			-	0.0%		-	-	(4,655)	(20,486)
53	10-330-417	STATE FIRE GRANT	(8,710)	(8,710)	-	0.0%	\$8710 for State EMS Grant for training and consumables. This in addition to other grants we already budgetted for.	-	-	-	(2,000)
54	10-330-419	COURT GRANT (New account for FY2007)			-	0.0%		-	-	(330)	
55	10-330-431	POLICE SEAT BELT REIMBURSEMENT			-	0.0%		(1,691)	(1,495)		
56	10-330-801	COUNTY EMS GRANT (Ambulance/Extrication payment from SIMS)	(6,197)	(6,000)	(6,197)	103.3%	Adjust to match actuals	(6,960)	(6,300)	(5,687)	
57	10-330-717	FIRE TRAINING GRANT FROM CACHE COUNTY			-	0.0%		-	-	-	(3,174)
58		Public Safety Grants	(31,826)	(28,780)	(16,115)	56.0%		(13,364)	(24,542)	(51,091)	(176,858)
59	10-330-560	CLASS "C" ROAD FUND ALLOTMENT	(293,742)	(293,742)	(145,040)	49.4%		(277,968)	(302,810)	(281,094)	(254,758)
60	10-330-400	STATE SURPLUS FUND 800E "grant"			-	0.0%		-	(50,000)		
61	10-330-401	TRANS FROM COUNTY FOR ROADS (Sales Tax for Roads)			-	0.0%		-			
62	10-330-716	COUNTY ALLOCATION TO FIRE DEPT (For Response in Unincorporated Areas)	(7,134)	(6,500)	(7,134)	109.8%	This came in a little higher than planned	(6,486)	(6,486)	(6,486)	(6,128)
63	10-330-802	REIMBURSEMENTS TO NLC FOR FIRE EQUIPMENT USAGE	(11,514)		(1,230)	0.0%	This reimbursement money comes in from time to time as we respond elsewhere (Mill Flat Fire for example). Not planned for in original budget. We will use these funds as shown added to fire dept's budget in personnel, fuel and equipment costs.	(632)	(18,355)	(5,687)	
64	10-330-805	RAPZ TAX - UNSPECIFIED USE	(12,980)	(12,000)	(12,980)	108.2%		-	(14,346)	(12,773)	(11,340)
65	10-330-806	RAPZ TAX - FOR SPECIFIC PROJECT	(40,000)	(40,000)	-	0.0%		(55,945)	(45,000)	(45,000)	(61,649)
66		Misc. Intergovernmental Revenue	(365,370)	(352,242)	(166,384)	47.2%		(341,030)	(436,996)	(351,040)	(333,875)
67		TOTAL INTERGOVERNMENTAL	(405,396)	(389,222)	(189,235)	48.6%		(362,019)	(468,936)	(408,218)	(515,971)
68		Change from Previous Year's Actuals	(43,376)	(27,203)	(226,556)		Audit Report	(362,020)	(468,937)	(402,531)	(442,981)
69		% Change from previous year's actuals	11.98%	7.51%	37.321		Difference	1	1	(5,687)	(72,990)
70		CHARGES FOR SERVICES									
71	10-340-130	ZONING AND SUBDIVISION FEES	(5,000)	(5,000)	(4,584)	91.7%		(7,224)	(7,270)	(10,015)	(6,885)
72	10-340-140	PLAN CHECKING FEES	(18,000)	(18,000)	(16,985)	94.4%		(15,355)	(53,492)	(40,957)	(83,009)
73	10-340-160	UTILITY ENCROACHMENT PERMITS	(1,000)	(1,000)	(235)	23.5%		(100)	(455)	(530)	(1,247)
74	10-340-783	ROAD IMPACT FEES COLLECTED	(30,000)	(21,525)	(24,471)	113.7%	Re-adjust due to higher actuals	(18,367)	(76,453)	(102,979)	(178,389)
75	10-340-784	PARK IMPACT FEES COLLECTED	(30,000)	(21,525)	(25,160)	116.9%	Re-adjust due to higher actuals	(20,760)	(88,308)	(114,132)	(111,804)
76	10-340-310	STREET, SIDEWALK & CURB REPAIR	-	-	(1,295)	0.0%		(6,226)	(10,768)	(1,591)	(409)
77		Total Zoning and Subdivision Fees	(84,000)	(67,050)	(72,730)	108.5%		(68,032)	(236,746)	(270,204)	(381,742)
78	10-340-150	SALE OF MAPS & PUBLICATIONS	(200)	(200)	-	0.0%		-	-	-	(2,548)
79	10-340-200	POLICE SERVICES FEE - HYDE PARK (NPPD & TCAC)	(225,629)	(225,747)	(112,874)	50.0%	This change is result of re-calculating due to the effect of not getting the federal COPS Grant.	(225,698)	(192,163)	(193,195)	(154,760)
80	10-340-202	TCAC SERVICES FEE - SMITHFIELD			-	0.0%		-	-	(1,616)	(16,493)
81	10-340-250	CENTRAL DISPATCH FUND	(60,000)	(60,000)	(33,098)	55.2%		(65,692)	(63,938)	(59,421)	(55,583)
82	10-340-901	MISC REVENUE FROM NPPD OPR. (Fingerprint, Backgnd Checks, etc.)	(1,500)	(1,500)	(1,574)	104.9%		(2,565)	(2,990)	(3,164)	(75)
83		Total Public Safety	(287,129)	(287,247)	(147,545)	51.4%		(293,955)	(259,091)	(257,396)	(226,912)
84	10-340-430	REFUSE COLLECTION CHARGES	(704,820)	(704,820)	(348,082)	49.4%		(695,511)	(666,635)	(614,835)	(502,256)
85		Change from Previous Year's Actuals	(9,309)	(9,309)			Audit Report	(695,511)	(666,635)	(614,835)	
86		% Change from previous year's actuals	-98.66%	-98.66%			Difference	(0)	0	-	-
87	10-340-700	PARK & RECREATION FEES	(3,500)	(3,500)	(530)	15.1%		(2,954)	(5,395)	(4,090)	(2,050)
88	10-340-781	LITTLE LEAGUE FEES	(7,600)	(7,600)	-	0.0%		(8,310)	(7,940)	(8,335)	(7,855)
89	10-340-782	JUNIOR JAZZ FEES	(5,000)	(5,000)	(4,920)	98.4%		(4,426)			
90		Total Parks and public property	(16,100)	(16,100)	(5,120)	31.8%		(15,690)	(13,335)	(12,425)	(9,905)
91	10-340-810	SALE OF CEMETERY PLOTS AND OTHER CEMETERY FEES	(30,000)	(16,000)	(29,015)	181.3%	Actuals sales are above projection.	(225,679)	-	-	-
92		Total Cemetery Revenue	(30,000)	(16,000)	(29,015)	181.3%		(225,679)	-	-	-
93		TOTAL CHARGES FOR SERVICES	(1,122,249)	(1,091,417)	(597,902)	54.8%		(1,298,866)	(1,175,807)	(1,154,860)	(1,123,362)
94		Change from Previous Year's Actuals	176,619	207,449	(920,198)		Audit Report	(1,298,867)	(1,175,807)	(1,154,860)	(1,123,362)
95		% Change from previous year's actuals	-13.60%	-15.97%	322.296		Difference	1	0	-	1

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96		FINES AND FORFEITURES									
97	10-350-110	COURT FINES	(180,000)	(180,000)	(84,919)	47.2%		(185,630)	(178,950)	(250,525)	(199,108)
98	10-350-120	PARKING TICKETS	(500)	(500)	(505)	101.0%		(3,257)	(4,035)	(2,150)	(3,159)
99	10-350-125	NORTH PARK SB72 FINES	(500)	(500)	-	0.0%		-	-	-	(94)
100	10-350-130	ANIMAL CONTROL FINES	(2,000)	(2,000)	(333)	16.6%		(1,587)	(855)	(1,158)	(1,369)
101		TOTAL FINES AND FORFEITURES	(183,000)	(183,000)	(85,757)	46.9%		(190,474)	(183,840)	(253,833)	(203,730)
102		Change from Previous Year's Actuals	7,474	7,474	(136,537)		Audit Report	(190,474)		(253,833)	(203,731)
103		% Change from previous year's actuals	-3.92%	-3.92%	50,780		Difference	0		0	1
104		MISCELLANEOUS REVENUE									
105	10-360-100	INTEREST EARNINGS - misc rev.	(7,000)	(7,000)	(698)	10.0%		(11,583)	(22,033)	(23,411)	(1,509)
106	10-360-131	INTEREST EARNED - EQUESTRIAN PARK	(260)	(260)	(4)	1.5%		(16)	(50)	(268)	(229)
107	10-360-132	INTEREST EARNED - LITTLE LEAGUE FUND	(15)	(15)	(13)	85.1%		(88)	(158)	-	(94)
108	10-360-133	INTEREST EARNED ON ROAD IMPACT FEES	(1,000)	(1,000)	(361)	36.1%		(843)	(6,787)	(6,429)	(2,376)
109	10-360-134	INTEREST EARNED ON PARK IMPACT FEES	(1,600)	(1,600)	(368)	23.0%		(1,829)	(3,553)	(8,544)	(3,264)
110	10-360-135	INTEREST EARNED ON LIQUOR FUNDS	(920)	(920)	(62)	6.7%	These figures for interest need to be redone at some point. Total is probably about right. Relative amounts to all of the different funds is off.	(354)	(525)	(918)	(789)
111	10-360-137	INTEREST EARNED ON RAPZ TAX FOR SPECIFIC PROJECT	(625)	(625)	-	0.0%		-	-	-	-
112	10-360-138	INTEREST EARNED ON JUNIOR JAZZ FUND	(100)	(100)	(3)	3.5%		(10)	-	-	-
113	10-360-139	INTEREST EARNED ON CEMETERY FUND	(100)	(100)	(78)	77.7%		(262)	-	-	-
114	10-360-141	INTEREST EARNED - LIBRARY CONST FUND (Moved 21-360-151)	-	-	-	0.0%		-	-	-	-
115	10-360-136	INTEREST EARNED - CLASS C ROAD FUNDS	(4,000)	(4,000)	-	0.0%		-	-	-	-
116	10-360-142	INTEREST EARNED ON ROAD BOND	-	-	-	0.0%		-	-	-	-
117		Total Interest Earnings	(15,620)	(15,620)	(1,587)	10.2%		(14,986)	(33,107)	(39,570)	(8,261)
118	10-360-200	RENTAL INCOME	-	-	-	0.0%		-	-	(2,905)	(12,650)
119	10-360-400	SALE OF FIXED ASSETS	(50,000)	(50,000)	-	0.0%		(15)	(14,401)	(158,541)	(10,000)
120	10-360-433	SALE OF REAL ESTATE - FUNDS RESTRICTED ROAD IMPACT FEES	-	-	-	0.0%		-	-	(25,000)	-
121	10-360-434	SALE OF REAL ESTATE - FUNDS RESTRICTED PARK IMPACT FEES	-	-	-	0.0%		-	-	(75,000)	-
122	10-360-900	SUNDRY REVENUES	(9,000)	(9,000)	(6,045)	67.2%		(26,060)	(8,178)	(7,904)	(19,631)
123		Total Other Revenue	(59,000)	(59,000)	(6,045)	10.2%		(26,075)	(22,579)	(269,350)	(42,280)
124		Misc Auditor Corrections									
125		TOTAL MISC. REVENUE	(74,620)	(74,620)	(7,633)	10.2%		(41,061)	(55,686)	(311,825)	(63,191)
126		Change from Previous Year's Actuals	(33,559)	(33,559)	(57,496)		Audit Report	(41,060)		(308,920)	(50,542)
127		% Change from previous year's actuals	81.73%	81.73%	49,863		Difference	(1)		2,905	(12,649)
128		OTHER REVENUE (misc. plus contributions)						(42,546)			
129		Change from Previous Year's Actuals					Audit Report	(42,545)			
130		% Change from previous year's actuals					Difference	(1)			
131		CONTRIBUTIONS AND TRANSFERS									
132		LOAN PROCEEDS				0.0%					
133		TRANS FROM CAP EXP. FOR CAP. PROJECTS				0.0%					
134	10-380-120	DONATIONS FOR CEMETERY	-	-	-	0.0%		(1,500)	(2,000)		
135		OTHER				0.0%					
136		Total Contributions and Transfers	-	-	0	0.0%		(1,500)	(2,000)	0	0
137		Change from Previous Year's Actuals					Audit Report	(1,500)		(1,000)	
138		% Change from previous year's actuals					Difference	-			
139		Total General Fund Revenue									
140		The following is the revenue figure used to compute % Unreserved Fund Balance									
141		TOTAL GENERAL FUND REVENUE	(4,397,812)	(4,333,650)	(2,180,877)	50.3%	Half way through the year, half the year's planned revenue received!	(4,725,983)	(4,907,992)	(4,954,408)	(4,455,912)
142		Change from Previous Year's Actuals	328,171	392,333			Audit Report	(4,725,984)	(4,907,993)	(4,946,817)	(4,444,515)
143		% Change from previous year's actuals	-6.94%	-8.30%			Difference	1	7	7,591	(11,397)
144		The following is the revenue figure used to compute % Unreserved Fund Balance									
145		TOTAL GENERAL FUND REVENUE EXCLUDING TRANSFERS	(4,397,812)	(4,333,650)	(2,180,877)	50.3%		(4,725,983)	(4,907,992)	(4,954,408)	(4,455,912)
146		Change from Previous Year's Actuals	328,171	392,333			Audit Report	(4,725,984)	(4,907,993)	(4,946,817)	(4,444,515)
147		% Change from previous year's actuals	-6.94%	-8.30%			Difference	1	7	7,591	(11,397)

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148		Expenditures									
149		GENERAL GOVERNMENT									
150		City Council									
151	10-411-110	WAGES - CITY COUNCIL (includes expense allowance for 5 CC)	40,517	40,517	19,438	48.0%		38,861	38,819	38,652	40,216
152	10-411-130	EMPLOYEE BENEFITS - CITY COUNCIL	3,192	3,192	1,666	52.2%		3,314	3,090	3,322	2,970
153		Misc. Raises/bonuses at Mayor's discretion	-	5,000			Mayor's proposed funds for misc. raises/bonuses - Move budgetted amount to 10-415-520. Funds were used to pay each employee another \$50 in Christmas gift card instead.				
154	10-411-220	PUBLIC NOTICES - CITY COUNCIL	7,000	7,000	1,875	26.8%		1,351	3,748	4,343	2,641
155	10-411-230	TRAVEL AND TRAINING - CITY COUNCIL	8,500	8,500	4,468	52.8%		4,955	5,243	8,294	4,707
156	10-411-312	PROFESSIONAL AND TECHNICAL SERVICES - CITY COUNCIL	25,000	15,000	20,345	135.8%	Mayor and Council using City Attorney more than budgetted	26,110	21,773	12,618	8,219
157	10-411-331	YOUTH CITY COUNCIL	1,100	1,100	171	15.5%		314	1,091	940	2,529
158	10-411-332	NEWSLETTER	5,300	5,300	2,065	39.0%		5,047	6,219	5,836	4,505
159	10-411-480	ELECTIONS	6,000	6,000	4,558	76.0%		-	3,005	-	5,130
160	10-411-610	MISCELLANEOUS INCIDENTAL EXPENSES	2,400	2,400	1,230	51.2%		3,181	2,353	228	
161		Total City Council	99,009	94,009	55,816	59.4%		83,131	85,340	74,233	70,917
162		Change from Previous Year's Actuals	15,878	10,878			Audit Report	83,133	85,341	74,233	70,918
163		% Change from previous year's actuals	19.10%	13.08%			Difference	(2)	(1)	0	(1)
164											
165		City Justice Court									
166	10-412-110	WAGES - COURT			-	0.0%		6,245	24,084	23,677	25,519
167	10-412-130	EMPLOYEE BENEFITS - COURT			-	0.0%		6,105	16,856	8,403	12,769
168	10-412-240	OFFICE EXPENSES & TRAVEL - COURT	6,000	6,000	3,586	59.8%		7,395	9,415	7,182	5,628
169	10-412-312	PROFESSIONAL AND TECHNICAL SERVICES - COURT	20,000	20,000	13,244	66.2%		19,497	24,569	29,343	20,257
170	10-412-315	STATE TREAS-VICTIM REPARATION	65,500	65,500	20,557	31.4%		66,477	65,964	73,652	60,799
171	10-412-316	PAY TO H.P. FOR JUDGE'S & BAILIFF'S WAGES and BENEFITS	69,536	69,536	44,069	63.4%		65,718	23,110	22,515	21,679
172	10-412-740	CAPITAL OUTLAY FOR FACILITIES & EQUIPMENT - COURT	-	-	-	0.0%		-	-	-	-
173											
174		Total City Justice Court	161,036	161,036	81,456	50.6%		171,437	163,997	164,772	146,651
175		Change from Previous Year's Actuals	(10,401)	(10,401)			Audit Report	171,437	163,998	164,772	146,651
176		% Change from previous year's actuals	-6.07%	-6.07%			Difference	0	(1)	-	(0)
177											
178		Executive Staff									
179	10-413-110	WAGES - EXEC	87,375	87,375	40,608	46.5%		83,581	82,024	79,107	80,098
180	10-413-130	EMPLOYEE BENEFITS - EXEC	32,596	32,596	15,316	47.0%		29,821	29,888	27,010	39,108
181	10-413-210	DUES,SUPPLIES,TRAVEL- EXEC	5,700	5,700	1,749	30.7%		4,858	2,859	5,750	12,928
182	10-413-312	PROFESSIONAL AND TECHNICAL SERVICES - EXEC	800	800	-	0.0%		197	527	559	338
183	10-413-950	ADMINISTRATIVE ALLOC-EXEC	(33,712)	(33,712)	(13,981)	41.5%		(28,350)	(27,978)	(26,761)	(29,801)
184		Total Executive Staff	92,759	92,759	43,692	47.1%		90,106	87,321	85,665	102,671
185		Change from Previous Year's Actuals	2,653	2,653			Audit Report	90,107	87,320	85,665	102,668
186		% Change from previous year's actuals	2.94%	2.94%			Difference	(1)	1	-	3
187											
188											

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Budget 2010R2

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	A	B	D	E	F	G	H	I	J	K	L
1		Account Description	Proposed FY2010R2	Approved FY2010R1 (9/16/09)	Actuals FY 2010 Through End of December (50%)	Actuals vs Budget FY2010R1	Comments	Actuals FY 2009	Actuals FY 2008	Actuals FY 2007	Actuals FY 2006
189		Administrative Agencies									
190	10-414-110	WAGES - PERMANENT EMPLOYEES - ADMIN	167,156	167,156	83,285	49.8%		164,555	128,025	122,371	108,560
191	10-414-130	EMPLOYEE BENEFITS - ADMIN	69,972	69,972	25,698	36.7%		50,387	44,324	46,816	31,736
192	10-414-230	TRAVEL AND DUES - ADMIN	3,600	3,600	2,643	73.4%		1,939	2,386	1,900	2,406
193	10-414-313	PROFESSIONAL AND TECHNICAL SERVICES - ADMIN	17,200	17,200	12,586	73.2%		14,815	13,106	14,268	13,987
194			17,000				Fortis Electronic Document Management System (System development, Hardware, software & training). Will have presentation on Feb 3rd.				
195	10-414-510	INSURANCE (BONDING OF PERSONNEL ONLY - TREASURER, MAYOR) - ADMIN	5,800	5,800	1,320	22.8%		5,864	1,173	3,297	3,324
196	10-414-740	CAPITAL OUTLAY FOR EQUIPMENT - ADMIN	4,000	4,000	-	0.0%		-	-	10,765	0
197	10-414-950	ADMINISTRATIVE ALLOC-ADMIN	(133,266)	(133,266)	(54,491)	40.9%		(106,029)	(86,175)	(88,483)	(70,148)
198		Total Administrative Agencies	151,462	134,462	71,041	52.8%		131,530	102,840	110,934	89,864
199		Change from Previous Year's Actuals	19,932	2,932			Audit Report	131,532	102,839	110,934	89,865
200		% Change from previous year's actuals	15.15%	2.23%			Difference	(2)	1	-	(1)
201											
202		Non-Departmental (Administration)									
203	10-415-230	TRAVEL AND DUES - NON-DEPT						13,072			
204	10-415-240	OFFICE EXPENSE, SUPPLIES - NON-DEPT	6,000	6,000	1,902	31.7%		6,926	4,115	4,687	3,747
205	10-415-241	POSTAGE - NON-DEPT	17,000	17,000	8,008	47.1%		17,362	16,750	14,031	13,755
206	10-415-245	PRINTED FORMS - NON-DEPT	3,700	3,700	2,225	60.1%		3,198	3,194	2,914	4,585
207	10-415-250	EQUIPMENT-OPERATING SUPPLIES AND MAINT - NON-DEPT	10,000	10,000	2,610	26.1%		12,193	9,128	7,071	4,588
208	10-415-251	NON-DEPT. (CITY-WIDE) DUES and COMPUTER SUPPORT	11,000	11,000	5,169	47.0%		2,806			
209	10-415-290	TELEPHONE - NON-DEPT	6,000	6,000	1,921	32.0%		4,198	5,388	4,651	4,398
210	10-415-312	PROFESSIONAL AND TECHNICAL SERVICES - NON-DEPT			-	0.0%		2,003	-		-
211	10-415-315	COUNTY DISPATCH - NON-DEPT	60,000	60,000	32,150	53.6%		64,052	62,096	57,426	52,744
212	10-415-319	AIRPORT ALLOCATION	-	-	-	0.0%		-	-		-
213	10-415-610	MISCELLANEOUS SUPPLIES - NON-DEPT	4,000	4,000	1,718	42.9%		848	1,384	836	2,015
214	10-415-620	MISCELLANEOUS SERVICES - NON-DEPT	17,000	12,000	9,655	80.5%	Move \$5K here from City Council (Mayor's bonus funds were spent on end of year bonus to all rather than a few. No net change to overall budget.)	14,273	13,398	14,658	12,335
215	10-415-710	LAND, ROW AND EASEMENT PURCHASES	-	-	-	0.0%		-	5,550	8,200	-
216	10-415-750	LEASE PAYMENTS (or Purchase) COPIER				0.0%					
217	10-415-740	CAPITAL OUTLAY FOR EQUIPMENT - NON-DEPT	-	-	-	0.0%				4,808	-
218	10-415-912	FACILITIES ALLOCATION - NON-DEPT (12%)	41,409	41,409	20,753	50.1%		50,241	47,832	48,337	47,678
219	10-415-950	ADMINISTRATIVE ALLOC-NON-DEP	(11,744)	(11,744)	(6,067)	51.7%		(13,743)	(12,029)	(11,963)	(11,044)
220		Total Non-Departmental	164,365	159,365	80,043	50.2%		177,429	156,805	155,656	134,803
221		Change from Previous Year's Actuals	(13,063)	(18,063)			Audit Report	177,429	156,806	155,657	134,803
222		% Change from previous year's actuals	-7.36%	-10.18%			Difference	(0)	(1)	1	(0)
223											

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	A	B	D	E	F	G	H	I	J	K	L
1		Account Description	Proposed FY2010R2	Approved FY2010R1 (9/16/09)	Actuals FY 2010 Through End of December (50%)	Actuals vs Budget FY2010R1	Comments	Actuals FY 2009	Actuals FY 2008	Actuals FY 2007	Actuals FY 2006
224		Planning Commission									
225	10-418-110	WAGES - PLAN. COMM.	7,465	7,465	1,800	24.1%		4,650	5,300	5,500	4,250
226	10-418-130	EMPLOYEE BENEFITS - PLANNING COMMISSION	588	588	143	24.3%		367	417	(340)	189
227	10-418-230	TRAVEL & NOTICES - P&Z	2,000	2,000	80	4.0%		940	2,233	2,216	1,141
228	10-418-311	PROF AND TECH SERVICES - P&Z	4,000	4,000	-	0.0%		-	-	-	-
229		Total Planning Commission	14,053	14,053	2,023	14.4%		5,957	7,950	7,376	5,580
230		Change from Previous Year's Actuals	8,096	8,096			Audit Report	5,957	7,951	7,376	
231		% Change from previous year's actuals	135.90%	135.90%			Difference	0	(1)	-	
232		TOTAL GENERAL GOVERNMENT (Includes Planning Commission)	682,685	655,685	334,070	50.9%		659,591	604,253	598,636	550,485
233		Change from Previous Year's Actuals	23,094	(3,906)			Audit Report	659,595		598,637	550,485
234		% Change from previous year's actuals	3.50%	-0.59%			Difference	4		1	0
235		COMMUNITY DEVELOPMENT					FY1: Planning Dept. name changed to Community Dev. Department at request of Cordell to make it more consistent with what other cities call it.				
236	10-461-110	WAGES - COMMUNITY DEVELOPMENT	59,883	59,883	28,327	47.3%		60,074	62,821	71,503	63,284
237	10-461-130	EMPLOYEE BENEFITS - COMMUNITY DEVELOPMENT	28,253	28,253	14,465	51.2%		27,436	26,376	27,320	22,238
238	10-461-230	TRAVEL AND DUES - COMMUNITY DEVELOPMENT	5,500	4,000	3,605	90.1%	Suggested movement of funds between line items in the budget -all within the department as recommended by Department Head (Cordell). No change in total.	5,009	3,578	4,329	5,477
239	10-461-250	SUPPLIES, GAS AND PHONE - COMMUNITY DEVELOPMENT	3,500	4,000	1,493	37.3%		9,259	4,105	4,500	3,079
240	10-461-311	PROF & TECH SERVICES (CONSULTING) - COMM DEV	10,000	11,000	7,608	69.2%		1,273	8,266	6,584	6,367
241		Fees - CMPO, CPDO	7,500	8,000	7,409						
242		Survey	2,000	2,000	0						
243		Other	500	1,000	199						
244	10-461-740	CAPITAL OUTLAY FOR EQUIPMENT - COMMUNITY DEVELOPMENT	0	0	-			-	-	0	0
245		TOTAL COMMUNITY DEVELOPMENT	107,136	107,136	55,497	51.8%		103,052	105,146	114,236	100,446
246		ECONOMIC DEVELOPMENT									
247	10-465-450	COMMUNITY PROMOTION & ADVERTISING	4,500	3,000	-	0.0%	If we increase Business Retention and Attraction by \$1500 we could use these funds and allow Cary Watkins to represent NLC in ICSC Convention in Vegas with Utah's EDC.	2,100	4,422	5,532	1,819
248		Other	1,000	1,000							
249		Business Retention and Attraction	3,500	2,000							
250											
251											
252											
253											
254	10-465-236	TRAVEL AND TRAINING - ECON DEV	4,500	4,500	100	2.2%		3,675	5,838	1,294	1,116
255		Fees - Chamber of Commerce	3,000	3,000							
256		EDC membership	1,500	1,500							
257		SEED support									
258		Other	-	-							
259	10-465-270	ENTRY SIGN, ADVERTISING SIGN AND OTHER MAINTENANCE	2,000	2,000	2,243	112.1%		718	-		
260	10-465-314	PROF & TECH SERVICES (CONSULTING) - ECON DEV - GENERAL	3,000	3,000	2,190	73.0%		(1,000)	21,041	59,558	72,353
261			-	-	-			-	18,331		
262		Other -	3,000	3,000					100	-	-
263	10-465-315	PROF & TECH SERVICES (CONSULTING) - CITY CENTER	-	-	-	0.0%		-	43,291	3,807	
264		TOTAL ECONOMIC DEVELOPMENT	14,000	12,500	4,533	36.3%		5,493	74,593	70,191	75,288
265		TOTAL COMMUNITY DEVELOPMENT AND ECONOMIC DEVELOPMENT	121,136	119,636	60,030	50.2%		108,545	179,739	184,427	175,734
266		Change from Previous Year's Actuals	12,591	11,091			Audit Report	108,544	179,738	184,428	175,734
267		% Change from previous year's actuals	11.60%	10.22%			Difference	1	1	1	(0)
268		PLANNING COMMISSION, COMMUNITY + ECONOMIC DEVELOPMENT	135,189	133,689	62,053			118,363	187,689	191,803	181,313

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1		Account Description	Proposed FY2010R2	Approved FY2010R1 (9/16/09)	Actuals FY 2010 Through End of December (50%)	Actuals vs Budget FY2010R1	Comments	Actuals FY 2009	Actuals FY 2008	Actuals FY 2007	Actuals FY 2006
269		FACILITIES DEPARTMENT									
270	10-416-110	WAGES - FACILITIES	80,919	80,919	46,388	57.3%		101,663	108,737	112,037	105,661
271	10-416-130	EMPLOYEE BENEFITS - FACILITIES	44,544	44,544	29,850	67.0%		57,526	54,572	58,809	45,586
272	10-416-250	SUPPLIES, DUES, TRAVEL, GAS - FACILITIES	10,000	10,000	4,733	47.3%		11,726	11,249	10,316	13,518
273	10-416-251	VEHICLE MAINTENANCE (ALL) - FACILITIES	25,000	25,000	5,577	22.3%		20,463	25,829	20,895	18,852
274	10-416-270	BLDG & GROUNDS-SUPPLIES & MAIN - FACILITIES	30,000	30,000	12,271	40.9%		32,293	48,382	58,768	29,251
275	10-416-271	BLDG & GROUNDS REPAIR PROJECTS - FACILITIES	6,890	6,890	2,088	30.3%		41,237			
276		<i>Fix microphone problem in meeting room</i>									
277		<i>Heat tape replacement</i>									
278		<i>Knox Boxes City Offices and Library</i>									
279		<i>ASSA Locks at city sheds</i>									
280		<i>Painting police and fire station</i>									
281		<i>generator repair/maintenance at fire station</i>									
282	10-416-280	UTILITIES (ALL) - FACILITIES	50,000	50,000	9,811	19.6%		28,323	23,601	18,778	54,343
283	10-416-318	PROF & TECH - FACILITIES	2,000	2,000	2,109	105.5%	Note: FY 2009 includes \$20K for prelim design of municipal bldg	22,425	5,063	4,020	5,504
284		<i>Custodial services through CE&T</i>	2,000	2,000							
285		<i>Design new municipal building (Full Design 2009, set aside funds in 2010 through 2012, then bond and construct in 2013)</i>	200,000 UNF	200,000 UNF							
286	10-416-510	INSURANCE - FACILITIES	90,000	90,000	24,460	27.2%		55,676	76,094	69,004	62,194
287	10-416-740	CAPITAL OUTLAY FOR EQUIPMENT - FACILITIES	10,000	10,000	11,260	112.6%		-	-	4,630	17,479
288		<i>Half the cost of truck for PR&F Director</i>	10,000	10,000							17,479
289		<i>Other</i>									
290											
291											
292	10-416-912	FACILITIES ALLOCATION (also use 10-340-919)	(349,353)	(349,353)	(153,383)	43.9%		(371,332)	(353,526)	(357,256)	(352,388)
293		TOTAL FACILITIES DEPARTMENT COSTS	349,353	349,353	146,459	41.9%		371,332	353,526	357,257	352,388
294		Net Budget Impact - (should be zero)	-	-	(6,924)			-	-	1	-
295							Audit Report				
296							Difference				

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Budget 2010R2

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	A	B	D	E	F	G	H	I	J	K	L
1		Account Description	Proposed FY2010R2	Approved FY2010R1 (9/16/09)	Actuals FY 2010 Through End of December (50%)	Actuals vs Budget FY2010R1	Comments	Actuals FY 2009	Actuals FY 2008	Actuals FY 2007	Actuals FY 2006
297		POLICE DEPARTMENT									
298	10-421-110	WAGES - NPPD	422,913	422,913	204,604	48.4%		427,366	400,130	365,177	332,798
299		Regular wages (without COPS Grant New Hire)	-	-			COPS Grant not Received				
300		Wages for COPS Grant New Hire	-	-							
301		Overtime	10,000	10,000							
302	10-421-122	RESERVE WAGES - NPPD	14,500	14,500	8,915	61.5%	FY 2010 Number of hours for Reserve officers needs to be raised back because COPS Grant officer will not be hired.	12,067	10,142	13,033	11,537
303	10-421-124	LIQUOR LAW ENFORCEMENT WAGES AND BENEFITS	2,850	2,850	43	1.5%		98	423	1,032	348
304	10-421-453	LIQUOR LAW ENFORCEMENT - SUPPLIES	5,000	5,000	-	0.0%		5,159	568	13,032	5,107
305	10-421-125	CROSSING GUARDS - NPPD	21,438	21,438	9,112	42.5%	Additional guards for pm during fall and spring at 400 E 2500 N plus during construction at 2500 N 800 E	20,082	18,706	17,916	18,289
306	10-421-130	EMPLOYEE BENEFITS - NPPD (without COPS Grant New Hire)	284,401	284,401	147,408	51.8%		267,207	237,551	202,347	182,833
307		BENEFITS FOR COPS GRANT NEW HIRE ONLY	-	25,932		0.0%	This reduction should have been done in previous revision. No benefits for the COPS Grant Cop we did not get.				
308	10-421-210	BOOKS, SUBSCRIPTIONS AND MEMBERSHIPS	985	985	722	73.3%		1,081	1,040	1,090	
309	10-421-230	TRAVEL, TRAINING, MEALS, FEES AND REGISTRATIONS	5,000	5,000	1,590	31.8%		9,643	10,567	8,767	6,868
310	10-421-250	EQUIPMENT-OPERATING SUPPLIES AND MAINT - NPPD	43,000	43,000	16,877	39.2%		47,729	45,566	44,798	39,628
311	10-421-290	TELEPHONE - NPPD	7,800	7,800	3,450	46.0%		8,237	6,985	7,727	7,316
312	10-421-312	PROF AND TECH SERVICES - NPPD	28,864	28,864	19,454	67.4%		25,591	29,455	19,036	16,493
313	10-421-450	SPECIAL DEPARTMENT SUPPLIES - NPPD	12,691	12,691	2,325	18.3%		14,127	19,444	12,384	7,060
314	10-421-452	UNIFORM ALLOWANCE - NPPD	10,426	10,426	3,433	32.9%		12,138	11,222	14,467	4,626
315	10-421-456	WALMART GRANT SPENDING	-	-	-	0.0%		-	-	-	175
316	10-421-612	COMMUNITY SERVICES SUPPLIES - NPPD	3,000	3,000	1,006	33.5%		3,139	2,976	1,738	2,872
317	10-421-613	STATE GRANT (SPENDING)	-	-	-	0.0%		-	-	-	-
318	10-421-614	CCJJ BLOCK GRANT (SPENDING)	-	-	-	0.0%		-	8,262	-	-
319	10-421-615	OFFICER RECOGNITION PROGRAM	2,000	2,000	-	0.0%		1,396	1,891	2,350	1,897
320	10-421-740	CAPITAL OUTLAYS FOR EQUIPMENT (NON VEHICLE)- NPPD	9,919	7,070	9,919	140.3%	Grant money to spend on VIPER - Voice recognition equipment and software.	-	-	0	0
321	10-421-742	CAPITAL OUTLAYS NPPD VEHICLES (Added vehicles - Not replacements)	-	-	-	0.0%	New vehicle for COPS Grant officer not needed.	-	-	32,733	0
322	10-421-756	LEASE PAYMENTS - ALL POLICE CARS (Not Animal Control)	0	0	-	0.0%		-	-	0	18,432
323	10-421-950	ADMIN EXPENSES CHARGED FROM GENERAL FUND - NPPD	19,164	19,164		0.0%					
324	10-421-912	FACILITIES ALLOCATION - NPPD (5%)	17,108	17,108	8,574	50.1%		20,757	19,762	19,971	19,698
325		Total Police Department	910,758	933,842	437,432	46.8%		875,816	824,689	777,773	677,302
326		Change from Previous Year's Actuals	34,942	58,026			Audit Report	875,817	824,691	777,772	677,303
327		% Change from previous year's actuals	3.99%	6.63%			Difference	(1)	(2)	(1)	(1)
328		Animal Control									
329	10-426-110	WAGES - Animal Control	27,622	27,622	13,068	47.3%		27,753	26,766	24,565	23,862
330	10-426-130	EMPLOYEE BENEFITS - Animal Control	21,067	21,067	10,701	50.8%		19,459	18,043	16,942	14,418
331	10-426-230	TRAVEL MEALS, FEES & REGISTRATIONS	770	770	-	0.0%		269	512	577	
332	10-426-250	EQUIPMENT- OPERATING SUPPLIES AND MAINT (Includes Telephone)	3,000	3,000	524	17.5%		5,280	3,371	2,049	2,291
333	10-426-450	SPECIAL SUPPLIES	900	900	231	25.7%		76	690	608	90
334	10-426-451	ANIMAL CONTROL SERVICES AND SUPPLIES & UNIFORMS	822	822	1,464	178.1%		3,192	2,774	2,512	2,561
335	10-426-740	CAPITAL OUTLAYS FOR EQUIPMENT (NON VEHICLE)	0	0	-	0.0%		-	-	0	0
336	10-426-756	NEW Animal Control VEHICLES	0	0	-	0.0%		-	-	0	0
337	10-426-912	FACILITIES ALLOCATION - Animal Control (0.2%)	688	688	353	51.3%		854	813	822	810
338		Total Animal Control	54,869	54,869	26,341	48.0%		56,883	52,969	48,075	44,034
339		Change from Previous Year's Actuals	(2,014)	(2,014)			Audit Report	56,883	52,970	48,074	44,033
340		% Change from previous year's actuals	-3.54%	-3.54%			Difference	0	(1)	(1)	1
341		POLICE PLUS ANIMAL CONTROL	965,627	988,711	463,773	46.9%		932,699	877,658	825,848	721,336
342											
343											
344											

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1		Account Description	Proposed FY2010R2	Approved FY2010R1 (9/16/09)	Actuals FY 2010 Through End of December (50%)	Actuals vs Budget FY2010R1	Comments	Actuals FY 2009	Actuals FY 2008	Actuals FY 2007	Actuals FY 2006
345		FIRE DEPARTMENT									
346		Wages and Benefits				0.0%					
347	10-422-110	WAGES - FIRE	99,162	97,976	49,614	50.6%		98,296	72,361	48,676	46,416
348	10-422-120	VOLUNTEERS PAY- FIRE	45,893	45,000	17,780	39.5%	Increased by added personnel costs resulting from Mill Flat Fire - (Reimbursed - see 10-330-802)	27,195	44,447	28,843	22,799
349	10-422-130	EMPLOYEE BENEFITS - FIRE	48,547	48,247	30,569	63.4%		52,046	40,707	25,311	23,470
350		<i>Total FD Wages and Benefits</i>	193,603	191,223	97,963	51.2%		177,537	157,516	102,830	92,685
351		Training and Training Supplies				0.0%					
352	10-422-230	TRAVEL FOR TRAINING - FIRE	7,600	7,800	3,596	47.3%		11,106	5,045	6,165	5,589
353	10-422-236	OUTSIDE TRAINING EXPENSES (ALSO INCLUDE USE OTHER FACILITIES)	14,650	14,650	3,593	24.5%		11,590	12,082	9,862	3,031
354	10-422-237	GRANT TRAINING EXPENSES	3,500	3,500	2,853	81.5%	R1 added \$3500 from State EMS Grant. This in addition funds beyond what we already budgetted.	-	6,201	5,130	4,473
355	10-422-457	SPECIAL DEPT SUPPLIES FOR DRILL AND PUBLIC EDUCATION - FIRE	6,000	6,000	3,218	53.6%		2,232	4,031	5,008	3,519
356	10-422-741	TRAINING EQUIPMENT - FIRE	-	-	-	0.0%		-	-	-	2,000
357		Administration				0.0%					
358	10-422-231	MEALS FOR TRAINING DRILLS - SOCIAL ACTIVITIES - FIRE	5,000	5,000	924	18.5%		4,545	5,076	4,629	4,564
359	10-422-240	OFFICE EXPENSES AND DUES - FIRE (and PLANNING)	9,000	9,000	4,165	46.3%		8,713	7,913	8,359	4,371
360	10-422-290	MOBILE PHONES AND PAGERS	6,500	6,500	2,064	31.8%		5,524	4,022	4,127	2,692
361	10-422-310	PROF AND TECH SERVICES - incl. INFECTIOUS CONTROL & SAFETY	15,067	14,100	(2,997)	-21.3%	Use of funds from Mill Flat Fire reimburse	13,570	5,325	3,921	2,363
362		Operations				0.0%					
363	10-422-250	EQUIPMENT REPAIRS AND MAINTENANCE - FIRE	16,000	16,000	1,975	12.3%		11,249	14,954	7,415	7,606
364	10-422-252	VEHICLE FUEL	15,239	15,000	1,966	13.1%	Use of funds from Mill Flat Fire reimburse	10,284	12,352	8,646	6,822
365	10-422-452	UNIFORMS & PERS GEAR - FIRE	7,000	7,000	4,265	60.9%		5,781	6,696	10,941	6,626
366	10-422-453	SPECIAL DEPT SUPPLIES (NON-VEHICLE REPAIRS AND MAINT) - FIRE	5,000	5,000	2,550	51.0%		4,742	4,482	5,006	4,879
367	10-422-454	FIRST RESPONDER CONSUMABLES - FIRE	14,210	14,210	1,896	13.3%	R1 Added \$5,210 for State EMS Grant. This is in addition to the \$9,000 already here.	8,099	7,558	3,361	1,987
368	10-422-455	FIRE OPERATIONS CONSUMABLES	9,000	9,000	2,457	27.3%		6,531	8,522	8,458	4,073
369	10-422-456	FIRE OPERATIONS EQUIPMENT	15,000	15,000	5,654	37.7%		19,170	20,593	29,422	15,559
370	10-422-458	HOMELAND SECURITY GRANT EXPENDITURES			-	0.0%		-	-	6,929	156,916
371	10-422-746	FIRE DEPARTMENT STATE GRANT EXPENDITURES			-	0.0%		-	-	-	8,191
372		Capital Expenditures, Other				0.0%					
373	10-422-742	CAPITAL EQUIPMENT - AUX EQUIP - FIRE	0	0	-	0.0%		9,333	-	0	0
374	10-422-743	CAPITAL EXPENDITURES USING OTHER MISC. FUNDS (one-time \$)	6,698	0	-	0.0%	Use of funds from Mill Flat Fire reimburse	-	-	18,051	0
375	10-422-745	CAPITAL EQUIPMENT - NEW VEHICLES (non-replacements) - FIRE	-	60,000	-	0.0%	This was supposed to be a set-aside for future Fire Dept. vehicles/equipment. It was double counted in the R0 & R1 Budgets. It should really only be \$60,000 in 49-380-140 account, not in both places.	103,057			
376									24,725	-	-
377	10-422-754	CAPITAL EQUIPMENT - LEASE/PURCHASE PAYMENTS - FIRE	0	0	-	0.0%		-	56,654	56,654	56,654
378	10-422-912	FACILITIES ALLOCATION - FIRE (14%)	47,454	47,454	23,790	50.1%		57,594	54,832	55,410	54,655
379		FIRE DEPARTMENT	396,521	446,237	159,931	35.8%		470,658	418,576	360,324	449,254
380		<i>Change from Previous Year's Actuals</i>	(74,137)	(24,421)			<i>Audit Report</i>	470,657	418,579	360,322	449,256
381		<i>% Change from previous year's actuals</i>	-15.75%	-5.19%			<i>Difference</i>	1	(3)	2	(2)
382		FIRE DEPARTMENT LESS CAPITAL PURCHASE (does include lease purchase of ladder truck over time)	396,521	446,237	159,931	35.8%		470,114	418,576	360,324	449,254
383		<i>Difference</i>									

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384		BUILDING INSPECTION / ENGINEERING									
385	10-424-110	WAGES - INSP	155,168	155,168	71,356	46.0%		163,051	155,384	142,520	138,130
386	10-424-130	EMPLOYEE BENEFITS - INSP	75,672	75,672	38,385	50.7%		76,039	71,696	66,338	59,631
387	10-424-210	BOOK,SUBSCR & MEMBERSHIP - INSP	2,500	2,500	522	20.9%		741	1,898	1,914	100
388	10-424-230	TRAVEL AND TRAINING - INSP	7,000	7,000	4,058	58.0%		7,724	5,462	7,329	8,649
389	10-424-250	EQUIPMENT-OPERATING SUPPLIES, FUEL & VEHICLE MAINT	10,000	10,000	2,902	29.0%		8,508	11,455	8,439	5,672
390	10-424-290	TELEPHONE - INSP	4,000	4,000	1,536	38.4%		3,864	2,183	2,415	2,354
391	10-424-311	PROF & TECH SERVICES - OTHER - INSP	500	500	-	0.0%		75	254	-	-
392	10-424-316	PROF & TECH SERVICES - PLAN CHECK COSTS - INSP	5,000	5,000	770	15.4%		3,561	1,990	5,854	4,980
393	10-424-317	PROF & TECH SERVICES - Eng Tech/GIS	20,857	8,705	8,030	92.2%	Funds for GIS almost used up. Propose more funds for rest of year or even better hire Nate full time. Rest of cost would be in Water and Sewer funds.	594			
394	10-424-450	SPECIAL DEPT. SUPPLIES - INSP	8,000	8,000	342	4.3%		1,211	3,605	5,329	3,609
395			0	0	-	0.0%		2,000	2,000	0	0
396	10-424-740	CAPITAL OUTLAY FOR EQUIPMENT - INSP		20000 UNF	20000 UNF	0.0%					
397		Other	0	0							
398		BUILDING INSPECTION / ENGINEERING	288,697	276,545	127,898	46.2%		267,368	255,928	240,138	223,126
399		Change from Previous Year's Actuals	21,329	9,177			Audit Report	267,368	255,929	240,138	223,125
400		% Change from previous year's actuals	7.98%	3.43%			Difference	(0)	(1)	0	1
401											
402		Stormwater Management and Water Quality Protection Program									
403	10-425-318	STORM WATER FEE			-			-	-	-	-
404	10-425-746	MAINTENANCE/REPAIR/IMPROVE MENTS TO STORMWATER SYSTEM			-			-	-	-	-
405	10-425-754	LEASE PAYMENTS FOR SWEEPER			-			-	-	-	-
406		STORMWATER PROGRAM (Before seperating it out as own enterprise fund)	-	-	-			-	-	-	-
407		Change from Previous Year's Actuals	-	-			Audit Report				
408		% Change from previous year's actuals					Difference				
409											
410											

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1		Account Description	Proposed FY2010R2	Approved FY2010R1 (9/16/09)	Actuals FY 2010 Through End of December (50%)	Actuals vs Budget FY2010R1	Comments	Actuals FY 2009	Actuals FY 2008	Actuals FY 2007	Actuals FY 2006
411		ROADS AND STREETS									
412		Highways and Streets									
413	10-441-110	WAGES - STREETS	130,631	130,631	55,868	42.8%		146,004	139,118	105,798	115,064
414	10-441-130	EMPLOYEE BENEFITS - STREETS	60,321	60,321	30,023	49.8%		67,873	60,540	41,042	46,082
415	10-441-240	OFFICE EXPENSE, TRAVEL, DUES - STREETS	4,500	4,500	4,440	98.7%		9,072	7,960	6,869	4,428
416	10-441-250	EQUIPMENT-OPERATING SUPPLIES, MAINT, GAS - STREETS	30,000	30,000	17,987	60.0%		36,318	36,432	23,766	31,263
417	10-441-280	LIGHTING - STREETS	20,500	20,500	10,397	50.7%		19,794	23,522	21,842	19,977
418	10-441-310	PROF AND TECH SERVICES - STREETS	20,000	15,000	5,538	36.9%		96,045	27,462	7,156	6,360
419		Misc. (Mostly tree and weed cutting on and next to streets)	10,000	10,000				1,651			
420								78,614			
421		Develop concept plan for 3100 N (joint w/ Hyde Park and County)	5,000				Added by Council				
422		Design widening of 1600 E for spring construction if funded	5,000	5,000			Trying to do this for less by doing some in house work				
423		Prelim Designs for 200 East's Rights-of-way, Roundabouts, etc.						12,781			
424	10-441-315	ROAD SURFACE TREATMENTS BY CONTRACT	180,000	153,000	177,374	115.9%		91,101	162,719	35,710	17,170
425		Crack Sealing	5,000	10,000	5,000		Above and beyond normal road striping was due to increased chip sealed roads, 2500 N west of 800 E, bike lanes, widening of 1800 N 200 to 400 E, and elsewhere. Increase budget to match actuals plus we'll need to still do a little more in the Spring.	0	5,805		1,406
426		Slurry Sealing	0	0	0			51,900			0
427		Other	0	5,000	0			4,159	13,881		0
428		Chip Sealing	145,000	123,000	144,000			6,280	110,963		0
429		Road Striping	30,000	15,000	27,412			28,762	8,839		15,764
430	10-441-411	HEAVY EQUIPMENT RENTAL (other) - STREETS	16,000	16,000	191	1.2%		15,064	9,625	16,728	6,753
431		Lease Backhoe	9,000	9,000	3,686			3,686	8,650		
432		Jack Hammer and Compactor									
433		Misc Other	7,000	7,000	1,699			1,699	575		
434	10-441-412	MATERIAL FOR ROAD SIGNAGE - STREETS	6,000	6,000	660	11.0%		6,032	6,275	6,309	5,349
435	10-441-413	MATERIAL FOR SNOW AND ICE CONTROL - STREETS	35,000	35,000	16,427	46.9%		40,459	44,249	21,598	26,506
436	10-441-422	MATERIAL FOR ROAD MAINT AND REPAIR (Asphalt, sand, rock, concrete for city crews)	50,000	50,000	24,893	49.8%		327,290	56,885	21,791	29,789
437	10-441-740	CAPITAL EQUIP. PURCHASES	4,000		-	0.0%	Add de-icing fluid tanks and spreader to one of Street Dept's trucks	-	-	166,264	0
438		Other									
439	10-441-742	CAPITALIZATION OF EQUIPMENT	0	0	-	0.0%		-	-	0	0
440	10-441-746	MAINT AND REPAIR CONTRACTS (NOT CAPITAL IMPROVEMENTS)	20,000	20,000	924	4.6%		38,493	31,675	12,989	0
441		Curb, Gutter and Sidewalk Repair - City Wide	20,000 UNF	20,000 UNF				4,360	18,891		
442			10,000	10,000							
443								0	9,794		
444		Curb, Gutter and Sidewalk Repair - North Village Area (Only phase one of three)	45,000 UNF	45,000 UNF							
445		Other	10,000	10,000		0.0%		7,313	1,500		

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446	10-441-747	ROAD IMPROVEMENTS USING IMPACT FEES	0	0	-	0.0%		64,929	122,788	129,658	63,224
447								49,614			
448								15,315			
449											
450											
451	10-441-748	ROAD PROJECTS - NEW CONSTRUCTION CONTRACTS (GEN FUNDS)	58,050	53,000	28,356	53.5%		166,983	114,068	50,148	23,808
452		Piping ditch and widen 1800 N - Main to 375 E	28,000	28,000			Done in conjunction with 200 E project but with NLC Funds. Not to be paid for with County funds.	13,612			
453		Cross drain/curb repair & replacement 600 E near 1900 N	10,000	10,000				7,361			
454		Phase I Widen 400 E 1800 to 2200 N. Road base only. Asphalt in next phase	95,000 UNF	95,000 UNF							
455		Grind and Re-Lay 2600 N 200 to 400 E	125,000 UNF	125,000 UNF				13,378			
456		Widen, Grind and Re-lay 1200 E 3100 to 3400 N	105,000 UNF	105,000 UNF				49,614			
457		Widen, Grind and Re-lay 1600 E 2700 to 3100 N	87,000 UNF	87,000 UNF				4,889			
458		Rebuild road 2700 N 1250 to 1600 N, including re-do intersection at 1600 E	88,000 UNF	88,000 UNF							
459		Build south half of 2500 N 900 E to bridge (with Park Place Subd.)	17,050	12,000			Increase is due to some changes we directed. ADA Ramp modified, striping the west side of 8th, and re-did the road on the north side of 2500 N near the stop sign (1250 sq ft), all not originally included in the \$12K.	50,000			
460		Construct Ramp to Access Greenwaste Bins at Elk Ridge West	55,000 UNF	55,000 UNF							
461			3,000	3,000			Requested by City Council				
462	10-441-749	ROAD CONSTRUCTION WITH BOND FUNDS			-	0.0%		-	-	-	-
463	10-441-754	LEASE PAYMENTS FOR SWEEPER (See Stormwater Now)			-	0.0%		-	-	-	-
464	10-441-755	LEASE PAYMENTS FOR 140H GRADER			-	0.0%		-	-	-	5,878
465	10-441-756	LEASE PAYMENTS FOR 1T24F TOOL CARRIER			-	0.0%		-	-	-	6,774
466	10-441-912	FACILITIES ALLOCATION - STREETS (4%)	14,475	14,475	7,606	52.5%		17,564	16,722	16,898	16,668
467		ROADS AND STREETS	649,477	608,427	380,684	62.6%		872,616	824,946	692,564	412,864
468		Change from Previous Year's Actuals	(223,139)	(264,189)			Audit Report	872,616	824,946		
469		% Change from previous year's actuals	-25.57%	-30.28%			Difference	0	0		
470		SANITATION					Projection for trash collect if at current rate would tell us this is about \$90K over what is really needed. We can watch this an back off if these funds not needed.				
471	10-442-316	PAYMENTS TO LOGAN FOR WASTE COLLECTION - TRASH	765,000	765,000	336,466	44.0%		668,864	651,183	595,695	480,148
472		Streets and Public Improvements(Also Sanitation)	1,414,477	1,373,427	717,150			1,541,480	1,476,130	1,288,259	893,012
473		Change from Previous Year's Actuals	(127,003)	(168,053)			Audit Report	1,541,480	1,476,129	1,288,259	893,013
474		% Change from previous year's actuals	-8.24%	-10.90%			Difference	(0)	1	-	(1)
475		ROADS AND STREETS INCLUDING BOND PAYMENTS	649,477	572,427				872,616	961,208	829,781	545,503
476											
477											
478		Audit Check For Using Class"C" Road Funds For Roads									
479		Total ROADS AND STREETS EXPENDITURES QUALIFYING FOR CLASS "C" ROAD FUNDS	649,477	608,427	380,684	62.6%		760,829	702,158	562,906	349,640
480		Total Class "C" ROAD FUNDS	(293,742)	(293,742)	(145,040)	49.4%		(286,578)	(302,810)	(281,094)	(254,758)
481		Difference Represents the amount of Class "C" Road Costs Not Covered by Class	355,735	314,685	235,644	74.9%		474,251	399,349	281,812	94,882
482		"C" Roads Funds. (Should always be a Positive Amount)									
483											

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484		Parks and Park Areas									
485	10-451-110	WAGES - PERMANENT EMPLOYEES - PARKS	108,230	108,230	52,458	48.5%		85,907	52,572	48,387	51,485
486	10-451-130	EMPLOYEE BENEFITS - PARKS	47,223	47,223	21,486	45.5%		29,009	13,762	15,811	12,952
487	10-451-250	SUPPLIES, TRAVEL, PHONE, GAS - PARKS	15,000	15,000	3,734	24.9%		11,400	19,590	7,875	9,527
488	10-451-270	GROUPS - MAINTENANCE - PARKS	25,000	25,000	7,935	31.7%		26,720	18,673	8,783	7,986
489	10-451-272	ARBOR DAY AND TREES - ALL PARKS	5,000	5,000	729	14.6%		8,558	565	743	729
490	10-451-312	PROFESSIONAL AND TECHNICAL SERVICES - PARKS	1,000	1,000	-	0.0%		-	-	-	-
491	10-451-318	WEED CONTROL - CITY WIDE	23,000	23,000	5,760	25.0%		17,848	6,158	8,180	6,157
492		<i>Spraying for noxious weeds on city land</i>	13,000	13,000							
493		<i>Weed survey and mapping</i>	5000 UNF	5000 UNF							
494		<i>Twice per year Cutting of tall weeds on NLC Open spaces (Includes control of non-noxious weeds)-</i>	10,000	10,000							
495	10-451-237	STREET TREE MAINTENANCE	10,000	10,000							
496	10-451-710	CAPITAL OUTLAY - LAND - PARKS / CEMETERY			-	0.0%		-	81,782	81,782	81,603
497		CAPITAL OUTLAY - LAND - OTHER Prior to 2000			-	0.0%					
498	10-451-720	LIBRARY CAPITAL EXPENDITURES -			-	0.0%		-	-	0	0
499	10-451-731	ELK RIDGE IMPROVEMENTS	7,500	7,500	3,831	51.1%		19,877	-	0	0
500		<i>Sand for volleyball pits</i>									
501		<i>Install benches around path (benches already purchased)</i>									
502		<i>Pocket park 2300 N 1200 E</i>									
503		<i>homerun fence southeast baseball diamond</i>									
504	10-451-732	MEADOW VIEW IMPROVEMENTS	3,000	3,000	2,921	97.4%		2,303	-	0	
505		<i>Install reinforced vinyl siding on pavillion and restroom</i>									
506		<i>Replace doors on restroom</i>									
507	10-451-733	GREEN CANYON IMPROVEMENTS	5,000	5,000	409	8.2%		4,604	6,610	0	0
508											
509		<i>Other</i>	5,000	5,000							
510	10-451-734	OTHER IMPROVEMENTS - PARKS	0	0	-	0.0%		16,552	-	0	0
511											
512											
513		<i>Other Misc.</i>									
514	10-451-736	NORTH PARK EQUESTRIAN PARK EXPENDITURES	1,000	2,500	-	0.0%	Insufficient funds in this reserved fund to spend any more than this.	983	-	4,790	0
515											
516		<i>Other</i>									
517	10-451-737	IMPROVEMENTS USING PARK IMPACT FEES	20,000	20,000	16,933	84.7%		39,725	52,827	298,311	30,655
518		<i>NLC's share of RAPZ project - King Park Pavillion</i>	20,000	20,000							
519		<i>Set aside for future tennis courts</i>	UNF	UNF							
520		<i>Set-aside for future trail like in Elk Ridge</i>	UNF	UNF							
521											

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Budget 2010R2

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	A	B	D	E	F	G	H	I	J	K	L
1		Account Description	Proposed FY2010R2	Approved FY2010R1 (9/16/09)	Actuals FY 2010 Through End of December (50%)	Actuals vs Budget FY2010R1	Comments	Actuals FY 2009	Actuals FY 2008	Actuals FY 2007	Actuals FY 2006
522	10-451-738	EXPENDITURES ON SPECIFIC PROJECT USING RAPZ TAX FUNDS	40,000	40,000	40,000	100.0%		58,000	70,516	55,949	50,835
523		<i>RAPZ portion of new pavillion at King Park</i>	40,000	40,000					70,516		
524											
525		Other									
526	10-451-739	KING PARK IMPROVEMENTS	2,000	2,000	2,000	100.0%		1,987	2,000		
527											
528		Other	2,000	2,000							
529	10-451-740	OTHER CAPITAL OUTLAY - PARKS	26,240	26,240	26,215	99.9%		25,015	27,525	0	0
530		<i>Remaining add-ons for Ventrac tractor</i>	16,240	16,240			25,015				
531		<i>Half the cost of truck for PR&F Director</i>	10,000	10,000							
532	10-451-912	FACILITIES ALLOCATION - PARKS (21%)	72,265	72,265	29,664	41.0%		71,816	68,372	69,093	68,152
533		<i>Total Parks and Park Areas</i>	421,458	422,958	214,076	50.6%		420,305	420,952	599,704	320,083
534		<i>Change from Previous Year's Actuals</i>	1,153	2,653			<i>Audit Report</i>	420,310	420,952	599,704	320,082
535		<i>% Change from previous year's actuals</i>	0.27%	0.63%			<i>Difference</i>	(5)	(0)		1
536		PARKS AND PARK AREAS LESS LIBRARY	421,458	422,958	214,076	50.6%		420,305	420,952	599,704	320,083
537											
538											

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	A	B	D	E	F	G	H	I	J	K	L
1		Account Description	Proposed FY2010R2	Approved FY2010R1 (9/16/09)	Actuals FY 2010 Through End of December (50%)	Actuals vs Budget FY2010R1	Comments	Actuals FY 2009	Actuals FY 2008	Actuals FY 2007	Actuals FY 2006
539		Recreation and Culture									
541	10-456-110	WAGES - RECREATION	21,996	21,996	10,998	50.0%		21,948	20,808	19,173	18,981
542	10-456-130	EMPLOYEE BENEFITS - RECREATION	2,284	2,284	1,195	52.3%		2,372	2,226	2,112	1,850
543	10-456-481	LITTLE LEAGUE SUPPLIES	7,000	7,000	1,029	14.7%		8,344	7,328	4,939	11,073
544	10-456-482	PUMPKIN WALK - RECREATION	6,500	6,500	6,165	94.9%		6,247	5,539	5,316	6,133
545	10-456-483	PIONEER DAY - RECREATION	4,500	4,500	4,010	89.1%		4,264	4,467	4,058	2,632
546	10-456-484	JUNIOR JAZZ SUPPLIES	5,000	5,000	-	0.0%		4,032			
547	10-456-485	OTHER - RECREATION	200	200	200	100.0%		70	-	-	12
548	10-456-486	OTHER - CULTURAL (PRIMARILY NET COST OF SENIORS' LUNCHEON)	4,500	4,500	2,018	44.9%		4,524	4,069	2,765	3,113
549		Total Recreation and Culture	51,980	51,980	25,617	49.3%		51,800	44,437	38,363	43,795
550		Change from Previous Year's Actuals	180	180			Audit Report	51,801	44,437	38,361	43,794
551		% Change from previous year's actuals	0.35%	0.35%			Difference	(1)	0		1
552											
553		Total Parks and Recreation, Public Property , & Cemetery	503,438	504,938	246,072	48.7%		641,596	471,152	709,369	374,707
554		Change from Previous Year's Actuals	(138,158)	(136,658)			Audit Report	641,602	471,152		374,705
555		% Change from previous year's actuals	-21.53%	-21.30%			Difference	(6)	0		2
556											
557		Cemetery									
558	10-459-110	WAGES - CEMETERY			-	0.0%		-	-		
559	10-459-130	EMPLOYEE BENEFITS - CEMETERY			-	0.0%		-	-		
560	10-459-250	CEMETERY SUPPLIES	18,000	18,000	4,782	26.6%		6,975.36	1,423		
561		Software licenses			1,195			1,195			
562		Misc. Equipment	8,000	8,000	4,507			4,507			
563	10-459-270	GROUNDS - MAINTENANCE - CEMETERY	5,000	5,000	788	15.8%		3,311	-		
564	10-459-312	PROFESSIONAL AND TECHNICAL SERVICES - CEMETERY	5,000	5,000	-	0.0%		15,668	1,840	12,343	10,829
565	10-459-738	OTHER IMPROVEMENTS - CEMETERY	2,000	2,000	810	40.5%		8,870	2,500	13,690	-
566		More Trees	2,000	2,000							
567											
568											
569											
570											
571	10-459-740	CAPITAL IMPROVEMENT PROJECTS - CEMETERY	-	-	-	0.0%		134,667	-	45,269	-
572		Asphalt over road base (Parson's proposal/bid)						134,667			
573		Set Aside funds to Construct a Cemetery Building in future	20,000 UNF	20,000 UNF							
574		Other									
575		Total Cemetery Costs	30,000	30,000	6,380	21.3%		169,491	5,763	71,302	10,829
576		Change from Previous Year's Actuals	(139,491)	(139,491)			Audit Report	169,491	5,763	71,302	10,829
577		% Change from previous year's actuals	-82.30%	-82.30%			Difference	0	(0)		0

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1		Account Description	Proposed FY2010R2	Approved FY2010R1 (9/16/09)	Actuals FY 2010 Through End of December (50%)	Actuals vs Budget FY2010R1	Comments	Actuals FY 2009	Actuals FY 2008	Actuals FY 2007	Actuals FY 2006
578		DEBT SERVICE									
579	10-471-811	LIBRARY BOND PRINCIPAL - NON-DEPT (Moved to Library fund)			-	0.0%		-	-		
580	10-471-821	LIBRARY BOND INTEREST - NON-DEPT (Moved to Library fund)			-	0.0%		-	-		
581	10-471-812	ROAD BOND PRINCIPAL - NON-DEPT (Class "C" Road Funds)			-	0.0%			130,000	125,000	115,000
582	10-471-822	ROAD BOND INTEREST - NON-DEPT (Class "C" Road Funds)			-	0.0%		0	6,262	12,217	17,639
583		TOTAL DEBT SERVICE	-	-	-	0.0%		0	136,262	137,217	132,639
584		Audit Report						-	136,262	137,217	132,639
585		Difference						0	(0)	-	0
586		GEN FUND EXPENSES FOR LIBRARY	-	-	-			-	-	55,000	231,555
587	10-481-918	TRANSFER TO (FROM) LIBRARY SRF			-			-	-	55,000	231,555
588	10-481-919	TRANSFER TO (FROM) CIP	335,029	283,029	-	0.0%	Additional transfer to CIP in FY2010 are those funds which should have been transferred to CIP in FY2009 but were not. Recall that the auditor found the FY2009 fund balance to be over 18%.	-	671,825	289,500	242,870
589		TOTAL TRANSFERS and OTHER	335,029	223,029	-	0.0%		-	671,825	344,500	474,425
590		Audit Report						-	671,825	344,500	474,425
591		Difference						-	-	-	(0)
592		GENERAL FUND SUMMARY									
593		TOTAL GENERAL FUND REVENUE (COPIED FROM ABOVE)	(4,397,812)	(4,333,650)	(2,180,877)	50.3%		(4,725,983)	(4,907,992)	(4,954,408)	(4,455,912)
594			4,397,812	4,333,650	2,180,877	50.3%		4,725,983	4,907,992	4,954,408	
595											
596		TOTAL GENERAL FUND EXPENDITURES INCLUDING TRANSFERS	4,707,610	4,588,208	2,108,924	46.0%		4,621,937	5,091,522	4,688,718	3,994,718
597		Audit Report						4,621,946	5,091,530	4,688,714	3,994,718
598		Difference						(9)	(8)	(4)	0
599											
600		Amount Revenues Exceeds (Is Less Than) Expenditures (Includes Transfers)	(309,798)	(254,558)	71,952			104,046	(183,530)	265,691	461,194
601		Audit Report						104,038	(183,537)	258,103	
602		Difference						8	7	(7,588)	
603		REV. LESS EXP. - EXCLUDING TRANSFERS (Note: in brackets () means a net increase to fund balance.)	(25,231)	31,529	(71,952)			(104,046)	(488,295)	(610,191)	(935,618)
604			(335,029)	(223,029)							
605											
606											
607		The following is the expenditure figure used to compute % Unreserved Fund Balance									
608		TOTAL GENERAL FUND EXPENDITURES EXCLUDING TRANSFERS	4,372,581	4,365,179	2,108,924	48.3%		4,621,937	4,419,697	4,344,218	3,520,294
609											
610											
611		G. F. UNRESTRICTED FUND BALANCE COMPUTATIONS									
612		FUND BALANCE BEGINNING OF YEAR (Reserved and Unreserved)	(1,026,987)	(1,026,987)	(1,026,987)			(922,941)	(1,106,471)	(848,365)	(398,571)
613		Transfers in									
614		Transfers out Usually to Library (Fund 21) and/or Capital Improvement Fund (Fund 49)	335,029	223,029	-			-	671,825	344,500	474,425
615		(Excess) or Deficiency of Revenue over Expenditures	(25,231)	31,529	(71,952)			(104,046)	(488,295)	(610,191)	(935,618)
616		FUND BALANCE END OF YEAR (RESERVED AND UNRESERVED)	(717,189)	(772,430)	(1,098,940)			(1,026,987)	(922,941)	(1,114,056)	(859,765)
617		Audit Report						(1,026,972)	(922,934)	(1,106,471)	(848,368)
618		Difference						(15)	(7)	7,585	(11,397)
619		UNRESTRICTED FUND BALANCE - END OF YEAR	(427,703)	(515,393)	(836,922)			(831,446)	(724,710)	(923,062)	(511,097)
620		Audit Report						(832,928)	(724,700)	(915,474)	(494,548)
621		Difference						1,482	(10)	7,588	(16,549)
622		Percent in fund balance (Unreserved) - Needs to be between 5% and 18%	10.91%	13.15%				19.19%	16.72%	21.30%	23.44%
623		As reported in Audit (May differ due to denominator used - next year's projected revenue)						16%	16%	19%	

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1		Account Description	Proposed FY2010R2	Approved FY2010R1 (9/16/09)	Actuals FY 2010 Through End of December (50%)	Actuals vs Budget FY2010R1	Comments	Actuals FY 2009	Actuals FY 2008	Actuals FY 2007	Actuals FY 2006
624	General Fund Restricted/Reserve Funds										
625	ROADS										
626	10-290-833	Reserved - Road Impact Fee (Fund balance beginning of year)	(39,285)	(39,285)	(39,285)			(85,004)	(124,552)	(119,802)	(2,262)
627	10-340-783	Income to Road Impact Fee - Road Impact Fees Collected	(30,000)	(21,525)	(24,471)	113.7%		(18,367)	(76,453)	(102,979)	(178,389)
628	10-360-433	SALE OF REAL ESTATE - FUNDS RESTRICTED ROAD IMPACT FEES	-	-	-	0.0%				(25,000)	
629	10-360-133	Interest Earned on Road Impact Fees Funds	(1,000)	(1,000)	(361)	36.1%		(843)	(6,787)	(6,429)	(2,376)
630	10-441-747	Expenditures from Road Impact Fees Funds	0	0	0	0.0%		64,929	122,788	129,658	63,224
631			0	0	0						
632									130		
633	10-290-833	Reserved - Road Impact Fee (Fund balance end of year)	(70,285)	(61,810)	(64,116)	103.7%		(39,285)	(85,004)	(124,552)	(119,802)
634										(124,553)	(119,803)
635	ROAD BOND										
636	10-290-842	Reserved - Road Bond (Fund balance beginning of year)									
637	10-360-142	Interest Earned on Road Bond Funds									
638	10-441-749	Expenditures from Road Bond Funds									
639	10-290-842	Reserved - Road Bond Funds (Fund balance end of year)									
640											
641	LIQUOR LAW ENFORCEMENT										
642	10-290-835	Reserved - Liquor Law Enforcement Funds (Fund balance beginning of year)	(18,717)	(18,717)	(18,717)			(15,995)	(9,062)	(16,121)	(15,550)
643	10-330-580	Income to Liquor Law Enforcement Funds	(7,500)	(7,500)	(6,735)	89.8%		(7,625)	(7,398)	(6,087)	(5,238)
644	10-360-135	Interest Earned on Liquor Law Enforcement Funds	(920)	(920)	(62)	6.7%		(354)	(525)	(918)	(789)
645	10-421-124	Expenditures from Liquor Law Enforcement Funds - Enforcement Wages	2,850	2,850	43	1.5%		98	423	1,032	348
646	10-421-453	Expenditures from Liquor Law Enforcement Funds - Enforcement Supplies	5,000	5,000	-	0.0%		5,159	568	13,032	5,107
647	10-290-835	Reserved - Liquor Law Enforcement Funds (Fund balance end of year)	(19,287)	(19,287)	(25,471)	132.1%		(18,717)	(15,995)	(9,062)	(16,121)
648										(9,061)	(21,227)

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1		Account Description	Proposed FY2010R2	Approved FY2010R1 (9/16/09)	Actuals FY 2010 Through End of December (50%)	Actuals vs Budget FY2010R1	Comments	Actuals FY 2009	Actuals FY 2008	Actuals FY 2007	Actuals FY 2006
649		PARKS AND RECREATION									
650	10-290-834	Reserved - Park Impact Fee (Fund balance beginning of year)	(74,770)	(74,770)	(74,770)			(91,905)	(52,871)	(153,506)	(69,094)
651	10-340-784	Income to Park Impact Fee - Park Impact Fees Collected	(30,000)	(21,525)	(25,160)	116.9%		(20,760)	(88,308)	(114,132)	(111,804)
652	10-360-434	SALE OF REAL ESTATE - FUNDS RESTRICTED PARK IMPACT FEES	-	-	-	0.0%				(75,000)	
653	10-360-134	Interest Earned on Park Impact Fees Funds	(1,600)	(1,600)	(368)	23.0%		(1,829)	(3,553)	(8,544)	(3,264)
654	10-451-737	IMPROVEMENTS USING PARK IMPACT FEES	20,000	20,000	16,933	84.7%		39,725	52,827	298,311	30,655
655		<i>NLC's share of RAPZ project - King Park Pavilion</i>	20,000	20,000	-						
656		<i>Set aside for future tennis courts</i>	UNF	UNF	-						
657		<i>Set-aside for future trail like in Elk Ridge</i>	UNF	UNF	-						
658											
659	10-290-834	Reserved - Park Impact Fee (Fund balance end of year)	(86,370)	(77,895)	(83,366)	107.0%		(74,770)	(91,905)	(52,871)	(153,506)
660										(52,873)	(153,511)
661		EQUESTRIAN PARK									
662	10-290-831	Reserved - Equestrian Park (Fund balance beginning of year)	(196)	(196)	(196)			(1,162)	(1,112)	(5,634)	(5,405)
663	10-330-590	Income to Equestrian Fund	(700)	(700)	-	0.0%		-	-	-	-
664	10-360-131	Interest Earned - Equestrian Funds	(260)	(260)	(4)	1.5%		(16)	(50)	(268)	(229)
665	10-451-736	Expenditures from Equestrian Funds	1,000	2,500	-	0.0%		983	-	4,790	-
666	-	0%	-	-	-					-	-
667	-	Other	-	-	-					-	-
668	10-290-831	Reserved - Equestrian Park (Fund balance end of year)	(156)	1,344	(199)	-14.8%		(196)	(1,162)	(1,112)	(5,634)
669										(1,113)	

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1		Account Description	Proposed FY2010R2	Approved FY2010R1 (9/16/09)	Actuals FY 2010 Through End of December (50%)	Actuals vs Budget FY2010R1	Comments	Actuals FY 2009	Actuals FY 2008	Actuals FY 2007	Actuals FY 2006
670		LITTLE LEAGUE									
671	10-290-832	Reserved - Little League Funds (Fund balance beginning of year)	(4,220)	(4,220)	(4,220)			(4,166)	(3,396)	-	(3,080)
672	10-340-781	Income to Little League Fund - Little League Fees Collected	(7,600)	(7,600)	-	0.0%		(8,310)	(7,940)	(8,335)	(7,855)
673	10-360-132	Interest Earned - Little League Funds	(15)	(15)	(13)	85.1%		(88)	(158)	-	(94)
674	10-456-481	Expenditures from Little League Funds	7,000	7,000	1,029	14.7%		8,344	7,328	4,939	11,073
675	10-290-832	Reserved - Little League Funds (Fund balance end of year)	(4,835)	(4,835)	(3,203)	66.3%		(4,220)	(4,166)	(3,396)	45
676										(3,397)	
677		JUNIOR JAZZ									
678	10-290-838	Reserved - Little League Funds (Fund balance beginning of year)	(404.28)	(404.28)	(404.28)			-			
679	10-340-782	JUNIOR JAZZ FEES	(5,000.00)	(5,000.00)	(4,590.00)	91.8%		(4,426.00)			
680	10-360-138	INTEREST EARNED ON JUNIOR JAZZ FUND	(100.00)	(100.00)	(3.47)	3.5%		(9.93)			
681	10-456-484	JUNIOR JAZZ SUPPLIES	5,000.00	5,000.00	-	0.0%		4,031.65			
682	10-290-838	Reserved - Little League Funds (Fund balance end of year)	(504)	(504)	(4,998)	991.1%		(404)			
683											
684		<i>Audit Report</i>									
685											
686		CEMETERY									
687	10-290-839	Reserved - Cemetery Funds (Fund balance beginning of year)	(57,950)	(57,950)	(57,950)						
688	10-360-139	INTEREST EARNED ON CEMETERY FUND	(100)	(100)	(78)	77.7%		(262.48)			
689	10-340-810	SALE OF CEMETERY PLOTS AND OTHER CEMETERY FEES	(30,000)	(16,000)	(29,015)	181.3%		(225,679)			
690	10-380-120	DONATIONS FOR CEMETERY	-	-	-	0.0%		(1,500.00)	(2,000.00)	-	-
691	10-459-110	WAGES - CEMETERY	-	-	-	0.0%		-			
692	10-459-130	EMPLOYEE BENEFITS - CEMETERY	-	-	-	0.0%		-			
693	10-459-250	CEMETERY SUPPLIES	18,000	18,000	4,782	26.6%		6,975			
694	-			8,000							
695	10-459-270	GROUNDS - MAINTENANCE - CEMETERY	5,000	5,000	788	15.8%		3,311			
696	10-459-312	PROFESSIONAL AND TECHNICAL SERVICES - CEMETERY	5,000	5,000	-	0.0%		15,668			
697	10-459-738	OTHER IMPROVEMENTS - CEMETERY	2,000	2,000	810	40.5%		8,870			
698	-	<i>More Trees</i>	<i>2,000.00</i>	<i>2,000.00</i>							
699	-										
700	-										
701	-										
702	-										
703	10-459-740	CAPITAL IMPROVEMENT PROJECTS - CEMETERY	-	-	-	0.0%		134,667			
704	-	<i>Asphalt over road base (Parson's proposal/bid)</i>									
705	-	<i>Set Aside funds to Construct a Cemetery Building in future</i>	20,000 UNF	20,000 UNF							
706	-	<i>Other</i>									
707	-	Total Cemetery Costs	30,000	30,000	6,380			169,491			
708	10-290-839	Reserved - Cemetery Funds (Fund balance end of year)	(58,050)	(44,050)	(80,663)	183.1%	We may want to look at doing some work at the cemetery this year or next to expand.	(57,950)			
709		<i>Audit Report</i>						(56,450)			
710		<i>Difference</i>						(1,500)			
711		OTHER									
712	10-131-115	Other Reserved - Estimated Receivable Class "C" Road Funds EOY	(50,000)	(50,000)	-	0.0%		-	-	-	(53,648)
713		TOTAL RESERVED FUNDS	(289,486)	(257,036)	(262,017)	101.9%		(195,541)	(198,231)	(190,994)	(348,667)
714		<i>Audit Report</i>						(194,044)		(190,993)	(353,820)
715		<i>Difference</i>						(1,497)		1	5,153
716											
717											

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1		Account Description	Proposed FY2010R2	Approved FY2010R1 (9/16/09)	Actuals FY 2010 Through End of December (50%)	Actuals vs Budget FY2010R1	Comments	Actuals FY 2009	Actuals FY 2008	Actuals FY 2007	Actuals FY 2006
718		LIBRARY SPECIAL REVENUE FUND									
719		Library SRF Revenue									
720	21-310-131	DEDICATED LIBRARY PROPERTY TAX (incl. Library share of Delinquent and UPPF)	(419,516)	(419,516)	(194,037)	46.3%		(413,469)	(381,131)	(366,725)	(279,403)
721	21-350-120	FINES	(9,360)	(9,360)	(5,925)	63.3%		(9,673)	(10,404)	(9,665)	(8,067)
722	21-360-100	INTEREST EARNED	(2,000)	(2,000)	(633)	31.7%		(5,219)	(14,086)	(9,753)	(3,077)
723	21-360-151	INTEREST EARNED FROM LIBRARY BOND RESERVE	-	-	-	0.0%		-	-	(8,316)	(6,422)
724	21-360-400	SALE OF FIXED ASSETS	-	-	-	0.0%		-	-	-	-
725	21-360-900	SUNDRY REVENUES (Includes Copier Fees & Lost Books)	(2,000)	(2,000)	(5,713)	285.7%		(2,946)	(2,539)	(2,378)	(2,142)
726	21-380-130	TRANSFER TO (FROM) Gen Fund			-	0.0%		-	-	(55,000)	(231,555)
727	21-380-700	CONTRIBUTIONS	-	-	-	0.0%		-	-	-	(1,320)
728	21-380-705	OTHER GRANTS			-	0.0%		-	-	-	-
729	21-380-706	STATE GRANT MONEY	(4,000)	(4,000)	(2,600)	65.0%		(13,465)	(7,474)	(5,236)	(4,239)
730	21-380-707	DONATIONS - COLLECTIONS (Designated for Collections)	(8,000)	(8,000)	(9,000)	112.5%		(8,000)	(8,285)	(10,000)	(7,000)
731	21-380-708	ENDOWMENT FUND MONEY	(100,000)	(70,000)	(100,000)	142.9%	Extra \$30K in for shelving	(120,505)	(100,585)	(95,050)	(100,000)
732		Total Library Fund Revenue	(544,876)	(514,876)	(317,908)	61.7%		(573,278)	(524,503)	(562,123)	(643,224)
733		Change from Previous Year's Actuals	28,400	58,400			Audit Report	(571,390)	(524,504)		
734		% Change from previous year's actuals	-4.95%	-10.19%			Difference	(1,886)	7		
735											
736		Library SRF Expenditures									
737	21-458-110	WAGES - LIBRARY	153,000	153,000	70,024	45.8%		142,609	121,372	141,525	143,090
738	21-458-130	EMPLOYEE BENEFITS - LIBRARY	40,000	40,000	18,761	46.9%		38,283	25,409	28,400	28,019
739		Additional funds for Wages and Benefits - Budgeted but not designated	191	191		0.0%					
740	21-458-240	OFFICE EXPENSE	3,500	3,500	1,086	31.0%		3,605	2,848	3,692	5,912
741	21-458-230	TRAVEL and DUES	7,000	5,000	5,933	118.7%		5,179	2,940	6,165	
742	21-458-241	POSTAGE - LIBRARY	1,400	1,400	1,104	78.8%		1,340	1,154	341	1,833
743	21-458-250	EQUIPMENT-OPERATING SUPPLIES AND MAINT	6,500	7,000	2,000	28.6%		6,539	7,789	18,740	4,757
744	21-458-290	TELEPHONE	1,700	2,000	697	34.9%	Misc. budget adjustments as requested by Library Board. Result is zero new change to overall budget.	1,878	2,073	3,278	2,929
745	21-458-310	PROFESSIONAL AND TECHNICAL SERVICES - LIBRARY	3,615	3,615	2,312	64.0%		2,746	4,668	3,656	7,117
746	21-458-480	MISC. SUPPLIES	1,157	2,157	191	8.9%		1,826	1,397	2,880	2,127
747	21-458-481	COLLECTIONS	48,000	48,000	22,509	46.9%		53,217	43,284	51,833	37,782
748	21-458-482	COLLECTIONS - DONATIONS (Spent on Collections)	8,000	8,000	4,813	60.2%		6,787	5,022	9,390	9,692
749	21-458-484	COLLECTIONS (Grant Money spent for Collections)	-	-	-	0.0%		-	-	-	-
750	21-458-486	COLLECTIONS PROCESSING	7,500	7,500	3,456	46.1%		6,504	6,770	7,823	4,850
751	21-458-630	SPECIAL PROJECTS & PROGRAMS	6,000	6,000	36	0.6%		6,220	1,795	7,754	6,827
752	21-458-631	SPECIAL PROJECT PURCHASES	-	-	-	0.0%		-	-	-	-
753	21-458-632	SPECIAL PROJECT -GRANTS	4,000	4,000	201	5.0%		7,692	5,109	6,237	4,107
754	21-458-633	SPECIAL PROJECT -DONATIONS	-	-	-	0.0%		-	-	-	-
755	21-458-740	CAPITAL OUTLAY - FURNISHINGS AND EQUIP	39,800	10,000	5,371	53.7%	Extra \$30K for shelving from Thorne endowment funds. Also budget adjustment of -\$200	54,560	-	5,722	6,509
756	21-458-251	MAINTENANCE OF LIBRARY SOFTWARE	20,000	20,000	-	0.0%		-	-	-	-
757	21-458-741	CAPITAL-GRANTS	-	-	-	0.0%		-	-	-	-
758	21-458-912	FACILITIES ALLOCATION (19%)	64,851	64,851	32,517	50.1%		78,722	74,947	75,738	74,706
759	21-458-950	ADMIN EXPENSES CHARGED FROM GENERAL FUND - LIBRARY	11,142	11,142	-	0.0%		-	-	-	-
760	21-458-811	LIBRARY BOND PRINCIPAL - NON-DEPT	122,000	122,000	71,167	58.3%		118,000	261,981	90,000	85,000
761	21-458-821	LIBRARY BOND INTEREST - NON-DEPT	33,050	33,050	19,279	58.3%		37,169	66,445	65,278	68,890
762		Total Library SRF Expenditures	582,406	552,406	261,458	47.3%		572,876	635,003	528,452	494,147
763		NET GAIN (LOSS) - (Restricted and Unrestricted)	(37,530)	(37,530)	56,450	-150.4%		400	(110,500)	33,671	149,077
764		NET GAIN (LOSS) - (Unrestricted Only)	(37,530)	(37,530)	56,450	-150.4%		(1,487)	(110,500)	25,355	142,655
765		Change from Previous Year's Actuals	(36,043)	(36,043)			Audit Report	(1,486)	(110,499)		
766		% Change from previous year's actuals	2423.85%	2423.88%			Difference	(1)	(1)		
767											

MASTER BUDGET

Budget 2010R2

1/29/2010

	A	B	D	E	F	G	H	I	J	K	L
1		Account Description	Proposed FY2010R2	Approved FY2010R1 (9/16/09)	Actuals FY 2010 Through End of December (50%)	Actuals vs Budget FY2010R1	Comments	Actuals FY 2009	Actuals FY 2008	Actuals FY 2007	Actuals FY 2006
768		LIBRARY FUND SUMMARY									
769		TOTAL LIBRARY FUND EXPENDITURES	582,406	552,406	261,458	47.3%		572,876	635,003	528,452	494,147
770		TOTAL LIBRARY FUND REVENUE	(544,876)	(514,876)	(317,908)	61.7%		(573,276)	(524,503)	(562,123)	(643,224)
771		NET GAIN (LOSS) - (Restricted and Unrestricted)	(37,530)	(37,530)	56,450			400	(110,500)	33,671	149,077
772											
773		LIBRARY FUND UNRESTRICTED FUND BALANCE COMPUTATIONS									
774		FUND BALANCE BEGINNING OF YEAR (Restricted and Unrestricted)	(131,682)	(131,682)	(131,682)	100.0%		(133,169)	(243,669)	(209,998)	(60,921)
775		NET GAIN (LOSS) - (Unrestricted only)	(37,530)	(37,530)	56,450			(1,487)	(110,500)	25,355	(8,767)
776		DECREASES (INCREASES) IN RESTRICTED FUNDS	-	-	-			-	-	(8,316)	(157,844)
777		FUND BALANCE END OF YEAR (Restricted and Unrestricted)	(94,153)	(94,152)	(188,133)	199.8%		(131,682)	(133,169)	(243,669)	(209,998)
778		<i>Change from Previous Year's Actuals</i>					<i>Audit Report</i>	(131,685)	(133,171)	(243,670)	(209,998)
779		<i>% Change from previous year's actuals</i>					<i>Difference</i>	3	2	1	-
780											
781		TOTAL RESTRICTED FUNDS	-	617	-			-	(1,270)	(166,160)	(157,844)
782		UNRESTRICTED FUND BALANCE - END OF YEAR	(94,153)	(94,769)	(188,133)			(131,682)	(131,899)	(77,509)	(52,154)
783											
784											
785		Percent in Unrestricted Fund Balance	17.4%	17.5%	34.8%			25.6%	23.0%	14.8%	9.3%
786											
787		Reserve Funds (Projected balances at end of FY for these reserve fund accounts)									
788		LIBRARY									
789	10-290-841	Reserved - Library Bond (Fund balance beginning of year)	-	-	-	0.0%		(1,270)	(166,160)	(157,844)	(151,422)
790	21-360-151	Interest Earned on Library Bond Funds	-	-	-	0.0%			-	(8,316)	(6,422)
791		Expenditures from Library Bond Funds	-	-	-	0.0%		1,270		-	-
792		Other Adjustments?				0.0%			164,890		
793	10-290-841	Reserved - Library Bond (Fund balance end of year)	0	0	0	0.0%		-	(1,270)	(166,160)	(157,844)
794											
795											
796											

MASTER BUDGET

Budget 2010R2

1/29/2010

	A	B	D	E	F	G	H	I	J	K	L
1		Account Description	Proposed FY2010R2	Approved FY2010R1 (9/16/09)	Actuals FY 2010 Through End of December (50%)	Actuals vs Budget FY2010R1	Comments	Actuals FY 2009	Actuals FY 2008	Actuals FY 2007	Actuals FY 2006
797		CAPITAL IMPROVEMENT FUND									
798		CAPITAL IMPROVEMENT FUND REVENUES									
799		TRANSFERS FROM GENERAL FUND FOR CAPITAL EXPENDITURES									
800											
801	49-380-131	BUILDINGS (Replace) & CAPITAL IMPROVEMENTS	-	-	-	0.0%		-	-		
802	49-380-132	OTHER GEN FUND FACILITIES	-	-	-	0.0%		-	(225,000)		
803		Misc.	-	-	-						
804		Exhaust system - Fire Station	(40,000) UNF	(40,000) UNF							
805	49-380-133	OTHER GEN FUND EQUIP. (Vehicles, etc.) REPLACE	-	-	-	0.0%		-	(63,600)	(95,000)	
806						0.0%					
807	49-380-134	Maintenance and Repair of PARK FACILITIES	-	-	-	0.0%		-	(500)	(5,500)	
808						0.0%					
809	49-380-135	GEN FUND OTHER (Misc. Capital Equipment)	-	-	-	0.0%	Unfunded \$79.5K for front-end loader replacement	-	(77,000)		
810		To Replace Front End Loader	(62,960) UNF	(62,960) UNF			For replacing Front End Loader - Set aside some in FY2008, the rest is Unfunded in 2009.				
811		Misc. Set Aside									
812											
813	49-380-136	NPPD VEHICLES	(100,000)	(50,000)	-	0.0%	Include those funds not transferred in FY2009	-	(40,000)	(40,000)	(40,000)
814	49-380-137	TCAC VEHICLES	(4,000)	(2,000)	-	0.0%	Include those funds not transferred in FY2009	-	(3,000)	(3,000)	(2,000)
815	49-380-138	Maintenance and Repair of STREETS			-	0.0%		-	(246,100)	(146,000)	(200,870)
816						0.0%					
817	49-380-139	LIBRARY (Replace) & CAPITAL IMPROVEMENTS	-	-	-	0.0%		-	-		
818	49-380-140	FIRE DEPARTMENT VEHICLES	(60,000)	(60,000)	-	0.0%		-	(16,625)		
819		Total	(164,000)	(112,000)	-	0.0%		-	(671,825)	(289,500)	(242,870)
820						0.0%					
821		INTEREST EARNED ON CIP FUNDS				0.0%					
822	49-360-100	TOTAL INTEREST EARNED on CIP PRIOR TO FY2007 (not broken out)	(5,000)	(5,000)	-	0.0%		(7,198)	(8,053)	(8,387)	281
823	49-360-101	BUILDINGS (Replace) & CAPITAL IMPROVEMENTS			-			-	-	-	
824	49-360-102	OTHER GEN FUND FACILITIES			-			-	-	-	
825	49-360-103	OTHER GEN FUND EQUIP. (Vehicles, etc.) REPLACE			-			-	-	-	
826	49-360-104	Maintenance and Repair of PARK FACILITIES			-			-	-	-	
827	49-360-105	GEN FUND OTHER (Misc. Capital Equipment)			-			-	-	-	
828	49-360-106	NPPD VEHICLES			-			-	-	-	
829	49-360-107	TCAC VEHICLES			-			-	-	-	
830	49-360-108	Maintenance and Repair of STREETS			-			-	-	-	
831	49-360-109	LIBRARY (Replace) & CAPITAL IMPROVEMENTS			-			-	-	-	
832	49-360-110	FIRE DEPARTMENT VEHICLES			-			-	-	-	
833		Total	(5,000)	(5,000)	-	0.0%		(7,198)	(8,053)	(8,387)	281
834		Total of Increases to CIP Fund (Transfers and Interest)	(169,000)	(117,000)	-	0.0%		(7,198)	(679,878)	(297,887)	(242,589)
835											

MASTER BUDGET

Budget 2010R2

1/29/2010

	A	B	D	E	F	G	H	I	J	K	L
1		Account Description	Proposed FY2010R2	Approved FY2010R1 (9/16/09)	Actuals FY 2010 Through End of December (50%)	Actuals vs Budget FY2010R1	Comments	Actuals FY 2009	Actuals FY 2008	Actuals FY 2007	Actuals FY 2006
836		CAPITAL IMPROVEMENT FUND EXPENDITURES									
837	49-415-741	BUILDINGS (Replace) & CAPITAL IMPROVEMENTS	-	-	-	0.0%		-	-	-	-
838											
839											
840		Other									
841	49-415-742	OTHER GEN FUND FACILITIES	-	-	-	0.0%		-	-	-	-
842											
843											
844		Other									
845	49-415-743	OTHER GEN FUND EQUIP. (Vehicles, etc.) REPLACE	-	-	-	0.0%		23,975	63,460	39,907	24,366
846						0.0%					
847								28,232			
848								26,943			
849								8,285			
850		Other									
851	49-415-744	Maintenance and Repair of PARK FACILITIES	-	-	-	0.0%		-	-	-	-
852											
853											
854											
855		Other									
856	49-415-745	GEN FUND OTHER (Misc. Capital Equipment)	-	-	-	0.0%		22,748	-	-	-
857		<i>Replace Front End Loader</i>	142,460 UNF	142,460 UNF							
858		<i>Replace Sander for 94 International Dump Truck</i>									
859		Other									
860	49-415-746	NPPD VEHICLES	30,640	30,640	26,426	86.2%		50,304	32,944	48,572	31,880
861		<i>Rpl. One Durango</i>	30,640	30,640			33,338	32,944			31,880
862			0	0							0
863		Other									
864	49-415-747	TCAC VEHICLES	-	-	-	0.0%		-	-	-	-
865											
866		Other									
867	49-415-748	Maintenance and Repair of STREETS	26,160	26,160	26,160	100.0%		59,420	208,820	177,017	159,331
868		<i>Grind and Relay 2700 N 1250 to 1600 E, fix intersection at 1600 E.</i>	88,000 UNF	79,200 UNF					93,600		
869		<i>Pave transition northbound 400 E just south of Hospital property</i>	1,650	1,650							
870		<i>Pave transition eastbound 1900 N at curve east of Green Canyon Estates</i>	1,950	1,950							
871		<i>Overlay including fabric 1800 N - Main to 100 W</i>	22,560	22,560							
872		<i>Re-do north half of 1900 N east of 1800 E in conjunction with subdivisions</i>			60,326		60,326				
873		<i>Grind and Relay 1200 E 3100 to 3400 N</i>	99,000 UNF	99,000 UNF				115,220			
874		Other	10,000 UNF	10,000 UNF							5,408

	A	B	D	E	F	G	H	I	J	K	L
1		Account Description	Proposed FY2010R2	Approved FY2010R1 (9/16/09)	Actuals FY 2010 Through End of December (50%)	Actuals vs Budget FY2010R1	Comments	Actuals FY 2009	Actuals FY 2008	Actuals FY 2007	Actuals FY 2006
875	49-415-749	LIBRARY (Replace) & CAPITAL IMPROVEMENTS	-	-	-	0.0%		-	-	-	-
876											
877	49-415-750	FIRE DEPARTMENT VEHICLES	-	-	-	0.0%		-	-	0	0
878		<i>Replace 1992 Chev 1 T. - Medical Squad</i>									
879		Total Capital Expenditures	56,800	56,800	52,586	92.6%		156,447	305,224	265,496	215,577
880		Net Decrease (Increase) in Capital Improvement Fund	(112,200)	(60,200)	52,586			149,249	(374,654)	(32,391)	(27,012)
881											
882		CAPITAL IMPROVEMENT FUND - EOY FUND BALANCES									
883		TOTAL INTEREST Accumulated (not broken out)	(28,357)	(28,357)		0.0%		(23,357)	(16,159)	(8,106)	281
884	49-290-101	BUILDINGS (Replace) & CAPITAL IMPROVEMENTS	-	-	-	0.0%		-	-	-	-
885	49-290-102	OTHER GEN FUND FACILITIES	-	-	-	0.0%		-	(225,000)	-	-
886	49-290-103	OTHER GEN FUND EQUIP. (Vehicles, etc.) REPLACE	23,828	23,828	-	0.0%		23,828	(287)	(147)	54,946
887	49-290-104	Maintenance and Repair of PARK FACILITIES	(5,500)	(5,500)	-	0.0%		(5,500)	(6,000)	(5,500)	-
888	49-290-105	GEN FUND OTHER (Misc. Capital Equipment)	22,748	22,748	-	0.0%		22,748	(77,000)	-	-
889	49-290-106	NPPD VEHICLES	(45,183)	4,817	-	0.0%		24,177	(33,184)	(26,128)	(34,700)
890	49-290-107	TCAC VEHICLES	(13,000)	(11,000)	-	0.0%		(9,000)	(12,000)	(9,000)	(6,000)
891	49-290-108	Maintenance and Repair of STREETS	75,058	75,058	-	0.0%		48,898	(47,802)	(10,522)	(41,539)
892	49-290-109	LIBRARY (Replace) & CAPITAL IMPROVEMENTS	-	-	-	0.0%		-	-	-	-
893	49-290-110	FIRE DEPARTMENT VEHICLES	-	-	-	0.0%		-	(16,625)	-	-
894		Total of all CIP Funds - Expected End Of Year	29,594	81,594	-			81,794	(434,056)	(59,403)	(27,012)
895		Fund Balance (End of Year) - (Should match number above)	(30,406)	21,594				81,794	(434,056)	(59,403)	(27,012)
896		Error	60,000	(60,000)				(0)	-	(59,403)	(27,012)
897										(0)	0
898		200 East Project									
899		Revenue									
900	49-380-200	Transfer from General Fund Remaining Funds from FY2009	(171,029)	(171,029)				28,036			
901	49-380-700	Funds Committed from County for Road/ROW/Other in 2010	(2,900,251)	(2,900,251)							
902	49-380-201	NLC Funds from Water Impact Fees for Water Mains	(188,361)	(188,361)							
903	49-380-202	NLC Funds from Sewer Impact Fees for Sewer Mains	(95,808)	(95,808)							
904		Total Revenue for 200 East	(3,355,449)	(3,355,449)							
905		Expenditures									
906	49-415-704	PROF AND TECH SERVICES - 200 East (Engineering, Legal, Appraisals)	95,886.40	95,886.40	25,471			(250,000)			
907		<i>Engineering</i>	86,886.40	86,886.40				66,614			
908		<i>Legal</i>	3,000	3,000				357			
909		<i>Appraisals</i>	6,000	6,000				12,000			
910		<i>Other - Misc.</i>	3,000	3,000							
911	49-415-703	RIGHTS-OF-WAY PURCHASE - 200 East	323,637	323,637				(171,029)			
912		<i>Merrill</i>	125,528	125,528							
913		<i>Spendlove (both pieces)</i>	76,650	76,650							
914		<i>Sorensen</i>	26,630	26,630							
915		Remaining Funds Available to acquire other ROW if needed	94,829	94,829							
916	49-415-700	ROAD CONSTRUCTION - 200 East	2,651,757	2,651,757							
917		Parson's Bid for Project (excludes water and sewer, includes all alternates)	1,908,652	1,908,652		2,192,821					
918		Contingency funds remaining (or savings) for road portion of project	743,105	743,105							
919	49-415-701	WATER MAIN CONSTRUCTION - 200 East	188,361	188,361							
920	49-415-702	SEWER MAIN CONSTRUCTION - 200 East	95,808	95,808							
921		Total Planned Expenditures for 200 East	3,355,449	3,355,449							
922		ROW Values for properties Acquired by NLC	318,302	318,302							
923		<i>USU's Armory property</i>	45,000	45,000							
924		<i>Wurston property</i>	78,302	78,302							
925		<i>IHC Property</i>	195,000	195,000							
926		Total Project Value	\$3,780,758	\$3,673,751							
927											
928											

MASTER BUDGET

Budget 2010R2

1/29/2010

	A	B	D	E	F	G	H	I	J	K	L
1		Account Description	Proposed FY2010R2	Approved FY2010R1 (9/16/09)	Actuals FY 2010 Through End of December (50%)	Actuals vs Budget FY2010R1	Comments	Actuals FY 2009	Actuals FY 2008	Actuals FY 2007	Actuals FY 2006
929											
930											
931		WATER UTILITY FUND									
932		OPERATING REVENUES				0.0%					
933	51-370-110	CHARGES FOR SERVICES (Metered Water Sales)	(813,700)	(813,700)	(556,734)	68.4%		(928,023)	(895,966)	(855,043)	(814,240)
934	51-370-190	OTHER (Misc. Receipts)	(3,000)	(3,000)	(2,005)	66.8%		(2,591)	(3,765)	(3,168)	(3,031)
935	51-370-250	IMPACT FEES COLLECTED (New Services)	(90,000)	(40,000)	(88,222)	220.6%	Adjust to more like actuals	(83,182)	(253,932)	(226,586)	(241,187)
936		Total Operating Revenues	(906,700)	(856,700)	(646,961)	75.5%		(1,013,796)	(1,153,663)	(1,084,797)	(1,058,458)
937		OPERATING EXPENSES				0.0%					
938	51-511-110	WAGES - WATER	151,459	151,459	64,802	42.8%		121,821	90,089	77,343	80,869
939	51-511-130	EMPLOYEE BENEFITS - WATER	75,297	75,297	36,140	48.0%		55,229	42,329	34,758	40,275
940		Total Wages and Benefits	226,756	226,756	100,942	44.5%		177,050	132,418	112,101	121,144
941	51-511-280	UTILITIES (Mostly Electric Power for Pumping)	80,000	80,000	52,474	65.6%		95,684	92,052	85,590	43,302
942	51-511-317	PROFESSIONAL FEES (Water Samples, Insp, Etc.)	7,000	7,000	3,371	48.2%		5,372	23,436	7,333	3,414
943	51-511-318	PROF & TECH SERVICES - Eng Tech/GIS - Water	20,628	8,705	7,801	89.6%	Note full time for rest of year	594			
944		Repairs and Maintenance				0.0%					
945	51-511-250	SUPPLIES AND FUEL	17,000	17,000	12,537	73.7%		19,475	32,475	22,542	18,654
946	51-511-481	PURIFICATION	25,000	11,000	12,749	115.9%	Need to purchase more chemicals than originally planned. Bulk alum, etc. purchased about each 3 years.	7,887	3,228	10,041	13,861
947	51-511-482	TRANSMISSION AND DISTRIBUTION	80,000	90,000	33,021	36.7%		128,597	102,665	80,760	38,106
948	51-511-485	WATER METERS	10,000				Water dept. wants to take advantage of available workforce and install \$10K more in radio read meters this year. We would plan that Transmission and Distribution Work to be less this year.				
949			50,000	50,000	36,691	73.4%		42,527	10,779	16,899	7,563
950		Total Repairs and Maintenance	182,000	168,000	94,998	56.5%		198,486	149,148	130,242	78,184
951		Other									
952	51-511-950	ADMIN EXPENSES CHARGED FROM GENERAL FUND - WATER	95,422	95,422	42,487	44.5%		85,252	71,924	70,159	63,265
953	51-511-230	TRAVEL AND TRAINING - Water	3,900	3,900	85	2.2%		4,246	5,773	2,796	1,855
954	51-511-290	TELEPHONE (includes data lines)	4,000	4,000	1,055	26.4%		2,775	2,213	2,095	2,031
955	51-511-521	COLLECTION COSTS (BAD DEBTS)	1,000	1,000	129	12.9%		(254)	(332)	607	(33)
956	51-511-610	OTHER OPERATING EXPENSE	1,000	1,000	398	39.8%		847	563	120	-
957		Total Other	105,322	105,322	44,156	41.9%		92,867	80,141	75,777	67,119
958	51-511-912	FACILITIES ALLOCATION (17%)	59,226	59,226	21,397	36.1%		51,801	49,317	49,837	49,158
959	51-515-532	DEPRECIATION	174,500	174,500	97,293	55.8%	Corrected number for 2010	195,997	183,816	174,376	172,546
960	51-515-531	UNAMORTIZED DISCOUNT ON BONDS SOLD	1,935	1,935	968	50.0%		1,935	1,935	1,935	1,935
961		Total Depreciation Expense	176,435	176,435	98,260	55.7%		197,932	185,751	176,311	174,481
962		Total Operating Expenses	857,367	831,444	423,399	50.9%		819,785	712,263	637,191	536,803
963		Net Operating Revenue Less Expenses (Net Operating Gain) Loss	(49,333)	(25,256)	(223,562)			(194,011)	(441,400)	(447,606)	(521,656)
964		Audit Report						(194,011)	(441,401)	(447,606)	(521,655)
965		Difference						(0)	(1)	-	(1)
966		NON-OPERATING EXPENSES AND (REVENUE)									
967	51-360-100	INTEREST INCOME	(32,000)	(32,000)	(3,139)	9.8%		(20,104)	(42,118)	(48,682)	(37,867)
968	51-360-137	INTEREST EARNED - IMPACT FEES	(3,000)	(3,000)	(1,143)	38.1%		(4,888)	(11,893)	(953)	(93)
969		Total Interest Income	(35,000)	(35,000)	(4,282)	12.2%		(24,992)	(54,011)	(49,635)	(37,960)
970	51-360-400	SALE OF FIXED ASSETS				0.0%					
971		Miscellaneous									
972	51-515-610	MISCELLANEOUS EXPENSES, DUES	6,000	6,000	400	6.7%		2,194	6,723	4,794	2,769
973	51-515-830	CHARGE ON BONDS (PAYING AGENT FEES)	2,500	2,500	-	0.0%		-	350	350	350
974		Total Miscellaneous	8,500	8,500	400	4.7%		2,194	7,073	5,144	3,119
975	51-515-820	INTEREST EXPENSE ON BONDS	71,870	71,870	36,180	50.3%	Corrected number for 2010	77,505	79,646	88,238	93,323
976	51-380-700	CAPITAL CONTRIBUTIONS - DEVELOPERS				0.0%					
977		Total Non-Operating Expenses (Revenue)	45,370	45,370	32,298	71.2%		54,707	32,708	43,747	63,146
978		Audit Report						54,707	32,708	43,747	63,145
979		Difference						0	(0)	-	1
980		CHANGE IN NET ASSETS (Net Gain) Loss	(3,963)	20,114	(191,264)			(139,304)	(408,692)	(403,859)	(458,510)
981		Audit Report	135,340	159,418				(139,304)	(408,693)	(403,859)	(458,510)
982		Difference	-97.15%	-114.44%				(0)	(1)	-	0

	A	B	D	E	F	G	H	I	J	K	L
1		Account Description	Proposed FY2010R2	Approved FY2010R1 (9/16/09)	Actuals FY 2010 Through End of December (50%)	Actuals vs Budget FY2010R1	Comments	Actuals FY 2009	Actuals FY 2008	Actuals FY 2007	Actuals FY 2006
983		WATER FUND - SUMMARY INFORMATION									
984		CASH FLOW ANALYSIS									
985		CASH AND CASH EQUIVALENTS AT END OF PREVIOUS YEAR	(1,117,596)	(1,117,596)	(1,117,596)	100.0%		(1,082,719)	(949,339)	(940,322)	(935,736)
986		CASH FLOWS FROM OPERATING ACTIVITIES									
987		Net Operating Revenue Less Expenses - (Gain) or Loss	(49,333)	(25,256)	(223,562)			(194,011)	(441,400)	(447,606)	(521,656)
988		Total Depreciation Expense (and Amortization) (51-515-532 and 531)	(176,435)	(176,435)	98,260	-55.7%		(197,932)	(185,751)	(176,311)	(174,481)
989		Net (decrease) increase in receivables and payables (from audit report)						9,948	(14,089)	(2,676)	39,404
990		Net decrease (increase) in accruals (from audit report)						7,227	23,481	(871)	160,803
991		Other Misc. Expense (Revenue)	8,500	8,500	400	4.7%		2,194	7,073	5,144	3,119
992		Net Cash (provided) used by operating activities	(217,268)	(193,191)	(124,902)	64.7%		(372,574)	(610,686)	(622,320)	(492,811)
993		<i>Audit Report</i>						(372,574)	(610,687)	(622,320)	(492,811)
994		<i>Difference</i>						(0)	(1)	-	0
995		CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				0.0%					
996	51-515-820	Interest Paid on Long-Term Debt	71,870	71,870	36,180	50.3%		77,505	79,646	88,238	93,323
997		Payments on Principal on Long-Term Debt	145,000	145,000	-	0.0%		140,000	135,000	130,000	125,000
998		Proceeds from Loans - Bonds				0.0%					
999		Purchase of Capital Assets, Capital Projects	155,000	155,000	-	0.0%		145,184	316,672	444,700	307,861
1000	51-160-510	<i>Backup Generator for Beef Hollow Booster #1</i>	80,000	80,000							
1001	51-160-510	<i>Backup Generator for Jack's Well (set-aside)</i>	50,000	50,000							
1002	51-160-510	<i>Replace Vehicle for Water Plant Supervisor (old one goes to meter reading)</i>	25,000	25,000							
1003		Capital Contributions by Developers (From audit report)								-	-
1004		Net Cash used by Capital and Related Financing Activities	371,870	371,870	36,180			362,689	531,318	662,938	526,184
1005		<i>Change from Previous Year's Actuals</i>						<i>Audit Report</i>	362,689	531,318	662,938
1006		<i>% Change from previous year's actuals</i>						<i>Difference</i>	-	-	-
1007		CASH FLOWS FROM INVESTING ACTIVITIES									(1)
1008	51-360-100	INTEREST INCOME	(32,000)	(32,000)	(3,139)	9.8%		(20,104)	(42,118)	(48,682)	(37,867)
1009	51-360-137	INTEREST EARNED - IMPACT FEES	(3,000)	(3,000)	(1,143)	38.1%		(4,888)	(11,893)	(953)	(93)
1010		Net Cash (provided) used by investing activities	(35,000)	(35,000)	(4,282)	12.2%		(24,992)	(54,011)	(49,635)	(37,960)
1011											
1012		CASH AND CASH EQUIVALENTS AT END OF FISCALYEAR	(997,995)	(973,917)	(1,210,600)	124.3%		(1,117,596)	(1,082,718)	(949,339)	(940,322)
1013		<i>Audit Report</i>						(1,117,596)	(1,082,719)	(949,339)	(940,322)
1014		<i>Difference</i>						0	(1)	0	(0)
1015											

MASTER BUDGET

Budget 2010R2

1/29/2010

	A	B	D	E	F	G	H	I	J	K	L
1		Account Description	Proposed FY2010R2	Approved FY2010R1 (9/16/09)	Actuals FY 2010 Through End of December (50%)	Actuals vs Budget FY2010R1	Comments	Actuals FY 2009	Actuals FY 2008	Actuals FY 2007	Actuals FY 2006
1016		WATER IMPACT FEES SUMMARY (RESTRICTED FUNDS)									
1017		Reserved - Water Impact Fee (Restricted balance beginning of year)	(228,317)	(228,317)	(228,317)	100.0%		(266,523)	(147,515)	(13,323)	-
1018	51-370-250	IMPACT FEES COLLECTED (New Services)	(90,000)	(40,000)	(88,222)	220.6%		(83,182)	(253,932)	(226,586)	(241,187)
1019	51-360-137	INTEREST EARNED - IMPACT FEES	(3,000)	(3,000)	(1,143)	38.1%		(4,888)	(11,893)	(953)	(93)
1020		WATER SYSTEM CAPITAL IMPROVEMENTS (USING IMPACT FEES)	277,461	277,461	-	0.0%		126,277	146,817	93,347	227,957
1021	51-160-310	Install new water line 200 E 1800 to 2200 N	188,361	188,361			Based on actual bid. (Transfer to CIP Fund)				
1022	51-160-210	Install new water line 200 E 2200 to 2500 N	89,100	89,100			Expecting much less problem with ground water through this area.				
1023		Other	-	-							
1024											
1025		Reserved - Water Impact Fee (Restricted balance end of year)	(43,856)	6,144	(317,682)	-5170.3%		(228,317)	(266,523)	(147,515)	(13,323)
1026		Change from Previous Year's Actuals					Audit Report	(228,317)	(266,523)	(147,515)	(13,323)
1027		% Change from previous year's actuals					Difference	(0)	0	(0)	0
1028											
1029		NET FUNDS AVAILABLE FOR WATER DEPT. IMPROVEMENTS									
1030		CASH AND CASH EQUIVALENTS AT END OF FISCALYEAR	(997,995)	(973,917)	(1,210,600)	124.3%		(1,117,596)	(1,082,718)	(949,339)	(940,322)
1031		Reserved - Water Impact Fee (Restricted funds end of year)	(43,856)	6,144		0.0%			(266,523)	(147,515)	(13,323)
1032		NET FUNDS (AVAILABLE) SHORT FOR NON-IMPACT FEE WATER DEPT. IMPROVEMENTS	(954,139)	(980,061)		0.0%		(1,117,596)	(816,195)	(801,824)	(926,999)
1033											
1034											
1035											

MASTER BUDGET

Budget 2010R2

1/29/2010

	A	B	D	E	F	G	H	I	J	K	L
1		Account Description	Proposed FY2010R2	Approved FY2010R1 (9/16/09)	Actuals FY 2010 Through End of December (50%)	Actuals vs Budget FY2010R1	Comments	Actuals FY 2009	Actuals FY 2008	Actuals FY 2007	Actuals FY 2006
1036											
1037		SEWER UTILITY FUND									
1038		OPERATING REVENUES									
1039	52-370-310	CHARGES FOR SERVICES (Service Fees)	(609,960)	(609,960)	(305,564)	50.1%		(598,052)	(586,652)	(575,507)	(548,367)
1040	52-370-450	IMPACT FEES COLLECTED (New Services)	(16,000)	(16,000)	(28,811)	180.1%		(29,322)	(88,846)	(102,097)	(102,730)
1041		Total Operating Revenues	(625,960)	(625,960)	(334,375)	53.4%		(627,374)	(675,498)	(677,604)	(651,097)
1042		OPERATING EXPENSES									
1043	52-521-110	WAGES - SEWER	45,712	45,712	21,716	47.5%		53,102	41,035	38,284	38,165
1044	52-521-130	EMPLOYEE BENEFITS - SEWER	26,687	26,687	14,203	53.2%		22,180	21,757	19,252	16,753
1045		Total Wages and Benefits	72,399	72,399	35,919	49.6%		75,283	62,792	57,536	54,918
1046	52-521-910	DISPOSAL AND TREATMENT (Paid to Logan City for Treatment)	519,000	519,000	458,315	88.3%	Logan city still working on re-computing to correct fees. Actuals do not reflect reality.	621,022	496,358	408,457	408,203
1047	52-521-280	UTILITIES	-	-	-	0.0%		-	-	-	-
1048	52-525-310	PROFESSIONAL FEES & SERVICES - SEWER	5,000	5,000	-	0.0%		-	16,187	1,200	1,200
1049	52-525-318	PROF & TECH SERVICES - Eng Tech/GIS - Sewer	20,628	8,705	7,801	89.6%	Nate full time for rest of year	594			
1050		Repairs and Maintenance									
1051	52-521-250	SUPPLIES, UTILITIES, GAS	8,500	8,500	7,209	84.8%		9,115	2,697	9,570	6,566
1052	52-521-482	TRANSMISSION AND COLLECTION - SEWER FUND	15,000	15,000	19,679	131.2%		2,673	900	506	1,955
1053	52-521-911	FUEL ALLOCATION	-	-	-	0.0%		-	-	-	-
1054		Total Repairs and Maintenance	23,500	23,500	26,888	114.4%		11,788	3,597	10,076	8,521
1055		Other									
1056	52-521-230	TRAVEL & TRAINING - Sewer	2,400	2,400	-	0.0%		448	-	-	-
1057	52-521-950	ADMIN EXPENSES CHARGED FROM GENERAL FUND - SEWER	49,646	49,646	-	0.0%		49,356	41,640	43,632	36,627
1058	52-521-610	OTHER OPERATING EXPENSE	1,000	1,000	-	0.0%		45	-	-	60
1059		Total Other	53,046	53,046	-	0.0%		49,850	41,640	43,632	36,687
1060	52-521-912	FACILITIES ALLOCATION (7%)	24,639	24,639	-	0.0%		13,182	12,550	12,683	12,510
1061	52-525-532	DEPRECIATION EXPENSE	106,420	106,420	-	0.0%	Corrected number for 2010	106,416	98,837	94,330	102,222
1062	52-525-531	AMORTIZATION	-	-	-	0.0%		-	-	-	-
1063		Total Depreciation Expense	106,420	106,420	0			106,416	98,837	94,330	102,222
1064		Total Operating Expenses	824,631	812,709	528,923			878,135	731,961	627,914	624,261
1065		Change from Previous Year's Actuals					Audit Report	877,685	731,961	627,917	624,260
1066		% Change from previous year's actuals					Difference	450	0	3	1
1067		Net Operating Revenue Less Expenses (Net Operating Gain) Loss	198,671	186,749	194,549	104.2%		250,761	56,463	(49,690)	(26,836)
1068		Change from Previous Year's Actuals					Audit Report	250,311	56,463	(49,684)	(26,837)
1069		% Change from previous year's actuals					Difference	450	0	6	1
1070		NON-OPERATING EXPENSES (REVENUE)									
1071	52-360-100	INTEREST EARNED	(14,000)	(14,000)	367	-2.6%		(1,255)	(12,220)	(16,158)	(18,204)
1072	52-360-137	INTEREST EARNED - IMPACT FEES	(2,900)	(2,900)	(499)	17.2%		(2,616)	(4,793)	(1,213)	(740)
1073	52-360-400	SALE OF FIXED ASSETS	-	-	-	0.0%		-	-	-	647
1074	52-525-610	MISCELLANEOUS EXPENSES	1,000	1,000	-	0.0%		-	2,269	-	-
1075	52-525-820	INTEREST EXPENSE ON BONDS	39,900	39,900	-	0.0%	Corrected number for 2010	41,700	44,775	49,489	45,666
1076	52-310-130	PROPERTY TAX - SEWER FUND	(32,911)	(32,911)	(32,911)	100.0%		(32,911)	(32,911)	(32,911)	(32,911)
1077		Capital Contributions by Developers				0.0%					
1078		Total Non-Operating Expenses (Revenue)	(8,911)	(8,911)	(33,043)	370.8%		4,917	(2,880)	(793)	(5,542)
1079		Change from Previous Year's Actuals					Audit Report	5,366	(2,880)	(792)	(5,542)
1080		% Change from previous year's actuals					Difference	(449)	0	1	0
1081		CHANGE IN NET ASSETS (Net Gain) Loss	189,760	177,838	161,506			255,678	53,584	(50,483)	(32,378)
1082		Change from Previous Year's Actuals					Audit Report	255,677	53,583	(50,476)	(32,379)
1083		% Change from previous year's actuals					Difference	1	1	7	1

	A	B	D	E	F	G	H	I	J	K	L
1		Account Description	Proposed FY2010R2	Approved FY2010R1 (9/16/09)	Actuals FY 2010 Through End of December (50%)	Actuals vs Budget FY2010R1	Comments	Actuals FY 2009	Actuals FY 2008	Actuals FY 2007	Actuals FY 2006
1084		SEWER FUND - SUMMARY INFORMATION									
1085		CASH FLOW ANALYSIS									
1086		CASH AND CASH EQUIVALENTS AT END OF PREVIOUS YEAR	(293,335)	(293,335)	(293,335)	100.0%		(298,987)	(361,039)	(317,253)	(766,177)
1087		CASH FLOWS FROM OPERATING ACTIVITIES				0.0%					
1088		Net Operating Revenue Less Expenses - Gain or (Loss)	198,671	186,749	194,549	104.2%		250,761	56,463	(49,690)	(26,836)
1089		Total Depreciation Expense (and Amortization) (52-525-531 and 532)	(106,420)	(106,420)	-	0.0%		(106,416)	(98,837)	(94,330)	(102,222)
1090		Net (decrease) increase in receivables and payables (get from audit report)						422	1,331	1,463	3,221
1091		Net decrease (increase) in accruals (get from audit report)						(268,751)	(17,689)	(3,927)	14,556
1092		Other Misc. Expense (Revenue)	1,000	1,000	-			448	2,269		-
1093		Net Cash (provided) used by operating activities	93,251	81,329	194,549	239.2%		(123,536)	(56,463)	(146,484)	(111,281)
1094		<i>Change from Previous Year's Actuals</i>					<i>Audit Report</i>	(123,986)	(56,463)	(146,479)	(111,282)
1095		<i>% Change from previous year's actuals</i>					<i>Difference</i>	450	0	5	1
1096		CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES									
1097	52-310-130	PROPERTY TAX - SEWER FUND	(32,911)	(32,911)	(32,911)			(32,911)	(32,911)	(32,911)	(32,911)
1098	52-525-820	Interest Paid on Long-Term Debt	39,900	39,900	-	0.0%		41,700	44,775	49,489	45,666
1099		Payments on Principal on Long-Term Debt	50,780	50,780		0.0%		48,731	50,400	40,980	44,826
1100		Procedes from Loans - Bonds									
1101		Purchase of Capital Assets, Capital Projects	-	-	-	0.0%		75,540	73,264	62,507	521,567
1102	52-160-310					0.0%					
1103		Capital Contributions by Developers	-	-	-			-	-		
1104		Net Cash used by Capital and Related Financing Activities	57,769	57,769	(32,911)	-57.0%		133,060	135,528	120,066	579,148
1105		<i>Change from Previous Year's Actuals</i>					<i>Audit Report</i>	133,060	135,528	120,065	579,148
1106		<i>% Change from previous year's actuals</i>					<i>Difference</i>	-	(0)	(1)	0
1107		CASH FLOWS FROM INVESTING ACTIVITIES									
1108											
1109	52-360-100	INTEREST EARNED	(14,000)	(14,000)	367	-2.6%		(1,255)	(12,220)	(16,158)	(18,204)
1110	52-360-137	INTEREST EARNED - IMPACT FEES	(2,900)	(2,900)	(499)	17.2%		(2,616)	(4,793)	(1,213)	(740)
1111		Net Cash (provided) used by investing activities	(16,900)	(16,900)	(132)	0.8%		(3,872)	(17,013)	(17,371)	(18,943)
1112		<i>Change from Previous Year's Actuals</i>					<i>Audit Report</i>	(3,871)	(17,013)	(17,370)	(18,944)
1113		<i>% Change from previous year's actuals</i>					<i>Difference</i>	1	0	1	1
1114		CASH AND CASH EQUIVALENTS AT END OF FISCALYEAR	(159,215)	(171,137)	(131,829)	77.0%		(293,335)	(298,986)	(361,043)	(317,253)
1115		<i>Change from Previous Year's Actuals</i>					<i>Audit Report</i>	(293,784)	(298,987)	(361,039)	(317,255)
1116		<i>% Change from previous year's actuals</i>					<i>Difference</i>	449	1	4	2
1117											

MASTER BUDGET

Budget 2010R2

1/29/2010

	A	B	D	E	F	G	H	I	J	K	L
1		Account Description	Proposed FY2010R2	Approved FY2010R1 (9/16/09)	Actuals FY 2010 Through End of December (50%)	Actuals vs Budget FY2010R1	Comments	Actuals FY 2009	Actuals FY 2008	Actuals FY 2007	Actuals FY 2006
1118		SEWER IMPACT FEES SUMMARY (RESTRICTED FUNDS)									
1119		Reserved - Sewer Impact Fee (Restricted balance beginning of year)	(146,743)	(146,743)	(146,743)	100.0%		(114,152)	(43,803)	-	(104,895)
1120	52-370-450	IMPACT FEES COLLECTED (New Services)	(16,000)	(16,000)	(28,811)	180.1%		(29,322)	(88,846)	(102,097)	(102,730)
1121	52-360-137	INTEREST EARNED - IMPACT FEES	(2,900)	(2,900)	(499)	17.2%		(4,793)	(4,793)	(768)	(768)
1122		SEWER SYSTEM CAPITAL IMPROVEMENTS (USING IMPACT FEES)	95,808	95,808	-	0.0%		1,524	23,290	59,062	208,393
1123		<i>Install new sewer collection mains along 200 E</i>	95,808	95,808			Based on actual bid (transfer to CIP Fund)			-	2,045
1124		<i>Install new sewer collection trunk along 2500 N - Main to ???</i>								-	
1125		Reserved - Sewer Impact Fees (Restricted balance end of year)	(69,835)	(69,835)	(176,053)	252.1%		(146,743)	(114,152)	(43,803)	-
1126		<i>Audit Report</i>					<i>Audit Report</i>	(146,743)	(114,152)	(43,803)	-
1127		<i>Difference</i>					<i>Difference</i>	-	-	-	-
1128											
1129		NET FUNDS AVAILABLE FOR SEWER DEPT. IMPROVEMENTS									
1130		CASH AND CASH EQUIVALENTS AT END OF FISCALYEAR	(159,215)	(171,137)		0.0%		(203,088)	(317,240)	(361,043)	(317,253)
1131		Reserved - Sewer Impact Fee (Restricted funds end of year)	(69,835)	(69,835)		0.0%		(146,743)	(114,152)	(43,803)	-
1132		NET FUNDS AVAILABLE FOR NON-IMPACT FEE SEWER DEPT. IMPROVEMENTS	(89,380)	(101,302)		0.0%		(56,345)	(203,088)	(317,240)	(317,253)
1133											
1134											

MASTER BUDGET

Budget 2010R2

1/29/2010

	A	B	D	E	F	G	H	I	J	K	L
1		Account Description	Proposed FY2010R2	Approved FY2010R1 (9/16/09)	Actuals FY 2010 Through End of December (50%)	Actuals vs Budget FY2010R1	Comments	Actuals FY 2009	Actuals FY 2008	Actuals FY 2007	Actuals FY 2006
1135		STORMWATER UTILITY FUND									
1136		OPERATING REVENUES									
1137	55-370-310	CHARGES FOR SERVICES (Stormwater Fees)	(127,300)	(127,300)	-	0.0%		(167,796)	(165,271)	(120,405)	
1138	55-370-450	OTHER STORMWATER OPERATING REVENUE			-	0.0%		-	-		
1139		Total Operating Revenues	(127,300)	(127,300)	-	0.0%		(167,796)	(165,271)	(120,405)	-
1140		OPERATING EXPENSES									
1141	55-551-110	WAGES - PERMANENT EMPLOYEES - STORMWATER (10% STREETS)	13,737	13,737	-	0.0%		3,383	6,829	5,776	
1142	55-551-130	EMPLOYEE BENEFITS - STORMWATER (10% STREETS)	6,621	6,621	-	0.0%		1,108	2,649	1,718	
1143	55-551-950	ADMIN EXPENSES CHARGED FROM G. F. - STORMWATER	3,348	3,348	-	0.0%		14,956	12,698	13,445	11,099
1144		Total Wages and Benefits	23,706	23,706	-	0.0%		19,448	22,176	20,938	11,099
1145	55-551-754	LEASE PAYMENTS FOR SWEEPER	35,644	35,644	-	0.0%	Cost of sweeper was assumed to be same as last year. The new sweeper is about \$5.5K more per year.	-	10,035	30,106	30,106
1146	55-551-310	PROFESSIONAL AND TECHNICAL SERVICES - STORMWATER	25,000	25,000	-	0.0%		3,777	19,000	6,455	
1147		Above includes next phase of comprehensive regional stormwater study, design of Green Canyon drainage, and study and design of regional stormwater detention areas.									
1148		Repairs and Maintenance									
1149	55-551-250	SUPPLIES, UTILITIES	1,000	1,000	-	0.0%		2,229	1,112	2,045	
1150	55-551-482	MAINTENANCE/REPAIR/IMPROVEMENTS TO STORMWATER SYSTEM	35,000	35,000	-	0.0%		33,786	1,658	3,890	1,356
1151		Debris catcher on upper canal	5,000	5,000			Same total projects				
1152		Install one metering station on Logan, Hyde Park, Smithfield Canal	30,000 UNF	30,000			Hold on this work on canals until decisions are made on what they are doing with combining the canals.	3,343			
1153		Debris basin Northeast of RMP Substation for Green Canyon drainage	25,000 UNF	25,000 UNF				23,654			
1154		Partial construction retention pond within Green Canyon Estates subdivision	5,000	5,000			Hold back water coming down 1900 N.				
1155		Retention Pond 800 East 3000 North as water crosses into Hyde Park	12,500	12,500			Water from NLC floods intersection as passes into H.P.				
1156		Sump at 3100 N 1600 E	5,000	5,000			Continuing washout only Embray property on corner. Water from Canyon Ridge Estates. Cost est may be low.				
1157		Misc. Other	7,500	7,500			Just in case				
1158		Total Repairs and Maintenance	36,000	36,000	0	0.0%		36,016	2,771	5,935	1,356
1159		Other									
1160	55-551-230	TRAVEL & TRAINING - Stormwater Related	1,000	1,000	-	0.0%		-	-		
1161	55-551-318	STORM WATER FEE TO STATE	800	800	-	0.0%		800	800	800	800
1162	55-551-912	FACILITIES ALLOCATION - STORMWATER (2%)	7,238	7,238	-	0.0%		8,801	8,278	8,467	8,352
1163	55-551-532	DEPRECIATION EXPENSE			-	0.0%		-	-		
1164		Total Operating Expenses	129,388	129,388	0	0.0%		68,841	63,059	72,701	51,713
1165		Change from Previous Year's Actuals					Audit Report	68,840		72,700	51,713
1166		% Change from previous year's actuals					Difference	(1)		(1)	(0)
1167		Net Operating Revenue Less Expenses (Net Operating Gain) Loss	2,088	2,088	0	0.0%		(98,955)	(102,212)	(47,704)	51,713
1168		Change from Previous Year's Actuals					Audit Report	(98,956)		(47,705)	51,713
1169		% Change from previous year's actuals					Difference	(1)		(1)	(0)
1170		NON-OPERATING EXPENSES (REVENUE)									
1171	55-360-100	INTEREST (EARNED) PAID	(100)	(100)	-	0.0%		(2,407)	(1,527)	2,321	354
1172	55-555-610	OTHER OPERATING EXPENSE			-			-	-		
1173											
1174											
1175		Capital Contributions by Developers									
1176		Total Non-Operating Expenses (Revenue)	(100)	(100)	0			(2,407)	(1,527)	2,321	354
1177		Change from Previous Year's Actuals					Audit Report	(2,407)		2,321	354
1178		% Change from previous year's actuals					Difference	(0)		0	0
1179		CHANGE IN NET ASSETS (Net Gain) Loss	1,988	1,988	0			(101,362)	(103,739)	(45,384)	52,067
1180		Change from Previous Year's Actuals	103,350	103,350			Audit Report	(101,363)		(45,384)	52,067
1181		% Change from previous year's actuals	-101.96%	-101.96%			Difference	(1)		(0)	(0)
1182											

MASTER BUDGET

Budget 2010R2

1/29/2010

	A	B	D	E	F	G	H	I	J	K	L
1		Account Description	Proposed FY2010R2	Approved FY2010R1 (9/16/09)	Actuals FY 2010 Through End of December (50%)	Actuals vs Budget FY2010R1	Comments	Actuals FY 2009	Actuals FY 2008	Actuals FY 2007	Actuals FY 2006
1183		STORMWATER UTILITY FUND - SUMMARY INFORMATION									
1184		CASH FLOW ANALYSIS									
1185		CASH AND CASH EQUIVALENTS AT END OF PREVIOUS YEAR	(206,595)	(206,595)				(97,224)	16,939	52,067	-
1186		CASH FLOWS FROM OPERATING ACTIVITIES									
1187		Net Operating Revenue Less Expenses - (Gain) or Loss	2,088	2,088	-			(101,362)	(102,212)	(47,704)	51,713
1188		Total Depreciation Expense (and Amortization)									
1189		Net decrease (increase) in receivables and payables (from audit report)						231		14,414	-
1190		Net decrease (increase) in accruals (from audit report)						(5,993)		(1,838)	-
1191		Net Cash (provided) used by operating activities	2,088	2,088	-			(107,124)	(102,212)	(35,128)	51,713
1192		Change from Previous Year's Actuals	109,212	109,212				Audit Report (105,180)		(35,129)	51,713
1193		% Change from previous year's actuals	-101.95%	-101.95%				Difference 1,944		(1)	(0)
1194		CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES									
1195											
1196		INTEREST PAID (EARNED)	(200)	(200)	-			(2,247)	(1,527)	2,321	354
1197		Payments on Principal on Long-Term Debt									
1198		Procedes from Loans - Bonds									
1199		Purchase of Capital Assets, Capital Projects									
1200											
1201		Capital Contributions by Developers									
1202		Net Cash used by Capital and Related Financing Activities	(200)	(200)	-			(2,247)	(1,527)	2,321	354
1203		Change from Previous Year's Actuals						Audit Report		2,321	354
1204		% Change from previous year's actuals						Difference 2,247		0	0
1205		Net Cash provided (used) by Operating and Financing activities	1,888	1,888	-			(109,371)	(103,739)	(35,128)	51,713
1206		Change from Previous Year's Actuals						Audit Report		(35,129)	
1207		% Change from previous year's actuals						Difference 109,371		(1)	
1208		CASH AND CASH EQUIVALENTS AT END OF FISCALYEAR	(204,707)	(204,707)	-			(206,595)	(97,224)	16,939	51,713
1209		Change from Previous Year's Actuals	1,888	1,888				Audit Report		19,259	52,067
1210		% Change from previous year's actuals	-0.91%	-0.91%				Difference 206,595		2,320	(354)
1211											