

EPHRAIM CITY CORPORATION

REVENUE and EXPENDITURE BUDGETS

FISCAL YEAR ENDING June 30, 2018

Adopted by Ephraim City Council June 14, 2017

<u>FUND</u>	<u>ACCOUNT</u>	<u>ACCOUNT NAME</u>	<u>BUDGET</u>
GENERAL FUND			
Revenues:			
TAXES			
	10-31-100	CURRENT YEAR PROPERTY TAXES	\$ 269,597
	10-31-200	PRIOR YEAR PROPERTY TAXES	19,000
	10-31-250	FEE-IN-LEIU PERSONAL PROPERTY	45,000
	10-31-300	SALES AND USE TAXES	1,200,000
	10-31-305	PROP 1 SALES TAX	70,000
	10-31-310	HIGHWAY OPTION SALES TAX	250,000
	10-31-400	FRANCHISE TAXES	330,000
	10-31-900	FLOOD CONTROL TAX	37,013
	10-31-910	LIBRARY BLDG DEBT SERVICE TAX	52,400
	TOTAL TAXES		<u>\$ 2,273,010</u>
LICENSES AND PERMITS			
	10-32-100	BUSINESS LICENSES AND PERMITS	\$ 14,000
	10-32-220	SUBDIVISION AND ZONING PERMITS	2,000
	10-32-250	ANIMAL LICENSES	1,000
	TOTAL LICENSES AND PERMITS		<u>\$ 17,000</u>
INTERGOVERNMENTAL REVENUE			
	10-33-320	SNOW COLLEGE POLICE PROTECTION	\$ 21,000
	10-33-322	POLICE OFFICER ELEM/MIDDLE SCH	10,000
	10-33-330	COUNTY FIRE PROTECTION	7,000
	10-33-400	STATE GRANTS	2,000
	10-33-402	STATE GRANT - LIBRARY	6,000
	10-33-403	STATE GRANT - FIRE - REIMB	10,000
	10-33-560	CLASS C" ROAD FUND ALLOTMENT"	250,000
	10-33-580	STATE LIQUOR FUND ALLOTMENT	8,000
	TOTAL INTERGOVERNMENTAL REVENUE		<u>\$ 314,000</u>
CHARGES FOR SERVICES			
	10-34-510	ADMIN CHARGE-WATER	\$ 172,286
	10-34-520	ADMIN CHARGE-SEWER	126,999
	10-34-530	ADMIN CHARGE-ELECTRICITY	527,518
	10-34-540	ADMIN CHARGE-GARBAGE	27,709
	10-34-550	ANIMAL CONTROL & SHELTER FEES	1,500
	10-34-590	ADMIN CHARGE-AIRPORT	2,500
	10-34-610	IN LIEU OF TAX-WATER	62,860
	10-34-620	IN LIEU OF TAX-SEWER	62,614
	10-34-630	IN LIEU OF TAX-ELECTRICITY	62,561

<u>FUND</u>	<u>ACCOUNT</u>	<u>ACCOUNT NAME</u>	<u>BUDGET</u>
	10-34-640	IN LIEU OF TAX-GARABAGE	268
	10-34-741	P & R - SOCCER FEES	10,000
	10-34-742	P & R - BASKETBALL FEES	6,000
	10-34-743	P & R - SOFTBALL/BASEBALL FEES	31,000
	10-34-744	P & R - FOOTBALL FEES	3,000
	10-34-745	P & R - VOLLEYBALL FEES	3,000
	10-34-746	P & R - TRACK & FIELD FEES	2,000
	10-34-751	P & R - TOURNAMENT REV	8,000
	10-34-760	LIBRARY USE FEES	6,000
	10-34-770	FIRE INSPECTION FEES	200
	10-34-773	FIRE FEES FROM UTILITY BILLING	185,000
	10-34-810	SOLD CEMETERY LOTS	7,000
	10-34-830	BURIAL FEES	9,000
	10-34-850	NEW ACCT PROCESSING FEE	3,500
		TOTAL CHARGES FOR SERVICES	<u>3,500</u>
			\$ 1,320,515

FINES AND FORFEITURES

10-35-200	COURT FEES	\$ 155,000
	TOTAL FINES AND FORFEITURES	<u>\$ 155,000</u>

MISCELLANEOUS REVENUE

10-36-200	RENTS AND CONCESSIONS	\$ 21,000
10-36-201	BUILDING RENT	92,776
10-36-230	MISS EPH CONTEST - DONATIONS	1,500
10-36-951	SCAN F - BOOTH FEES	9,000
10-36-953	SCAN F - DONATIONS	500
10-36-955	SCAN F - PINS, SHIRTS, HATS	1,300
10-36-956	SCAN F - RACE - BIKE FEES	600
10-36-957	SCAN F - RACE - FUN RUN	3,000
	TOTAL MISCELLANEOUS REVENUE	<u>\$ 129,676</u>

UTILITY REVENUE

10-37-300	PENALTIES	\$ 40,000
10-37-400	IMPACT - STREET FACILITIES	12,000
10-37-500	IMPACT - PARKS & RECREATION	6,000
10-37-600	IMPACT - EMERGENCY SERVICES	5,000
10-37-700	IMPACT - LIBRARY	1,300
	TOTAL UTILITY REVENUE	<u>\$ 64,300</u>

INTEREST, OTHER REVENUE

10-38-100	INTEREST EARNINGS	\$ 50,000
10-38-110	INTEREST EARNINGS-IMPACT FEES	1,000
10-38-400	SALE OF FIXED ASSETS	1,000
10-38-880	SHOP WITH A COP FUNDS	4,000
10-38-900	SUNDRY REVENUES	1,000
10-38-950	APPROPRIA. FROM BEG FUND BALANCE	87,197

<u>FUND</u>	<u>ACCOUNT</u>	<u>ACCOUNT NAME</u>	<u>BUDGET</u>	
	10-38-960	CAPITAL RESERVE-IMPACT FEE	152,000	
		TOTAL INTEREST, OTHER REVENUE		\$ 296,197
REVENUE REDUCTION				
	10-39-381	TRAN FROM FIRE DISTRICT	\$ -	
	10-39-384	TRANS FROM BLDG CAPITAL FUND	\$ 102,137	
	10-39-385	TRANSFER FROM ELECTRIC FUND	33,104	
	10-39-386	TRANSFER FROM SEWER FUND	2,592	
	10-39-387	TRANSFER FROM WATER FUND	90,138	
		TOTAL REVENUE REDUCTION		\$ 227,971
TOTAL FUND REVENUE				\$ 4,797,669
Expenditures:				
LEGISLATIVE				
	10-41-110	SALARIES - MAYOR AND COUNCIL	\$ 52,568	
	10-41-130	EMPLOYEE BENEFITS	5,929	
	10-41-160	CLOTHING EXPENSE	200	
	10-41-210	TRAINING & CONTINGENCY	3,500	
	10-41-230	TRAVEL	5,000	
	10-41-510	INSURANCE	400	
	10-41-540	CONTINGENCY	3,000	
	10-41-610	MISCELLANEOUS	1,000	
		TOTAL LEGISLATIVE		\$ 71,597
JUSTICE COURT				
	10-42-110	SALARIES AND WAGES	\$ 62,947	
	10-42-130	EMPLOYEE BENEFITS	7,097	
	10-42-140	RETIREMENT BENEFITS	24,405	
	10-42-160	CLOTHING ALLOWANCE	50	
	10-42-210	TRAINING & CONTINGENCY	500	
	10-42-230	TRAVEL	1,300	
	10-42-240	OFFICE SUPPLIES AND EXPENSE	600	
	10-42-310	PROFESSIONAL & TECHNICAL	35,000	
	10-42-480	DEPARTMENT SUPPLIES	500	
	10-42-610	MISCELLANEOUS	3,000	
	10-42-620	STATE SURCHARGE	65,000	
	10-42-630	JURY & WITNESS FEES	500	
	10-42-650	RESTITUTION PAYMENTS	5,000	
		TOTAL JUSTICE COURT		\$ 205,899
ADMINISTRATIVE				
	10-43-110	SALARIES AND WAGES	\$ 135,673	
	10-43-130	EMPLOYEE BENEFITS	15,298	
	10-43-135	INSURANCE BENEFITS	44,637	
	10-43-140	RETIREMENT BENEFITS	29,129	

<u>FUND</u>	<u>ACCOUNT</u>	<u>ACCOUNT NAME</u>	<u>BUDGET</u>
	10-43-150	MISC BENEFITS	3,000
	10-43-160	CLOTHING ALLOWANCE	200
	10-43-200	EMPLOYEE - MGR MEETINGS	600
	10-43-210	TRAINING & CONTEGENCY	8,000
	10-43-220	PUBLIC NOTICES & PROMOTIONS	2,000
	10-43-230	TRAVEL	10,000
	10-43-240	OFFICE SUPPLIES AND EXPENSE	4,000
	10-43-245	POSTAGE	13,000
	10-43-250	EQUIP. SUPPLIES & MAINTENANCE	5,000
	10-43-280	TELEPHONE	1,500
	10-43-290	FUEL	3,000
	10-43-300	OPERATING LEASE	3,000
	10-43-310	PROFESSIONAL & TECHNICAL	59,200
	10-43-480	DEPARTMENT SUPPLIES	500
	10-43-510	INSURANCE	3,850
	10-43-610	MISCELLANEOUS	250
	10-43-615	EMPLOYEE WELLNESS PROGRAM	500
	TOTAL ADMINISTRATIVE		<u>500</u>
			\$ 342,337

FINANCE

	10-44-110	SALARIES AND WAGES	\$ 181,056
	10-44-130	EMPLOYEE BENEFITS	20,414
	10-44-135	INSURANCE BENEFITS	83,857
	10-44-140	RETIREMENT BENEFITS	37,023
	10-44-160	CLOTHING ALLOWANCE	100
	10-44-200	EMPLOYEE - MGR MEETINGS	200
	10-44-210	TRAINING & CONTEGENCY	3,500
	10-44-230	TRAVEL	5,000
	10-44-240	OFFICE SUPPLIES AND EXPENSE	2,000
	10-44-250	EQUIP. SUPPLIES & MAINTENANCE	500
	10-44-310	PROFESSIONAL & TECHNICAL	40,000
	10-44-480	DEPARTMENT SUPPLIES	6,000
	10-44-510	INSURANCE	2,500
	10-44-620	AUDIT	19,400
	10-44-630	BANKING	45,000
	TOTAL FINANCE		<u>45,000</u>
			\$ 446,550

COMMUNITY DEVELOPMENT

	10-45-110	SALARIES AND WAGES	\$ 138,449
	10-45-130	EMPLOYEE BENEFITS	15,611
	10-45-135	INSURANCE BENEFITS	44,637
	10-45-140	RETIREMENT BENEFITS	29,725
	10-45-160	CLOTHING ALLOWANCE	200
	10-45-200	EMPLOYEE - MGR MEETINGS	100
	10-45-210	TRAINING & CONTEGENCY	2,500
	10-45-220	PUBLIC NOTICES & PROMOTIONS	1,000

<u>FUND</u>	<u>ACCOUNT</u>	<u>ACCOUNT NAME</u>	<u>BUDGET</u>
	10-45-230	TRAVEL	3,500
	10-45-240	OFFICE SUPPLIES AND EXPENSE	500
	10-45-245	POSTAGE	300
	10-45-250	EQUIP. SUPPLIES & MAINTENANCE	500
	10-45-280	TELEPHONE	900
	10-45-310	PROFESSIONAL & TECHNICAL	4,000
	10-45-312	SURVEYING	5,000
	10-45-480	DEPARTMENT SUPPLIES	500
	10-45-510	INSURANCE	600
	TOTAL COMMUNITY DEVELOPMENT		\$ 248,022

NON-DEPARTMENTAL

	10-50-315	ELECTION	3,000
	10-50-332	MISS EPHRAIM CONTEST	\$ 3,500
	10-50-333	MISS EPHRAIM FLOAT	700
	10-50-334	LIGHT PARADE	2,500
	10-50-337	ANNUAL MEETINGS	2,000
	10-50-338	MISS EPHRAIM SCHOLARSHIP	4,000
	10-50-380	BAD DEBT EXPENSE	800
	10-50-610	YOUTH COUNCIL	5,500
	10-50-650	L&M SCHOLARSHIP FUND-FOR CO-OP	6,000
	10-50-805	TREE COMMISSION	3,000
	TOTAL NON-DEPARTMENTAL		\$ 31,000

GENERAL GOVERNMENT BUILDINGS

	10-51-110	SALARIES AND WAGES	\$ 15,409
	10-51-130	BENEFITS	1,738
	10-51-250	EQUIP. SUPPLIES & MAINTENANCE	6,500
	10-51-260	BLDGS SUPPLIES & MAINTENANCE	25,000
	10-51-265	HISTORICAL BLDG MAINTENANCE	12,500
	10-51-270	UTILITIES	6,000
	10-51-271	GF EXPEN FOR ELECT - UNBILLED	33,104
	10-51-272	GF EXPEN FOR WATER - UNBILLED	90,138
	10-51-273	GF EXPEN FOR ELECT - UNBILLED	2,592
	10-51-280	TELEPHONE	8,000
	10-51-285	INTERNET	5,000
	10-51-310	PROFESSIONAL & TECHNICAL	37,000
	10-51-482	COMPUTER HARDWARE	35,150
	10-51-483	COMPUTER SOFTWARE	31,140
	10-51-489	WEB SITE	7,000
	10-51-510	INSURANCE	29,500
	TOTAL GENERAL GOVERNMENT BUILDINGS		\$ 345,771

POLICE DEPARTMENT

	10-54-110	SALARIES AND WAGES	\$ 523,560
	10-54-120	TEMPORARY EMPLOYEE	7,494

<u>FUND</u>	<u>ACCOUNT</u>	<u>ACCOUNT NAME</u>	<u>BUDGET</u>
	10-54-130	EMPLOYEE BENEFITS	59,879
	10-54-135	INSURANCE BENEFITS	130,183
	10-54-140	RETIREMENT BENEFITS	166,556
	10-54-160	UNIFORM ALLOWANCE	4,000
	10-54-200	EMPLOYEE - MRG MEETING	200
	10-54-210	TRAINING & CONTINGENCY	4,000
	10-54-220	PUBLIC NOTICES & PROMOTIONS	300
	10-54-230	TRAVEL	3,500
	10-54-240	OFFICE SUPPLIES	6,000
	10-54-246	SHOP WITH A COP EXPENSES	7,000
	10-54-250	EQUIP. SUPPLIES & MAINTENANCE	15,000
	10-54-280	TELEPHONE	5,000
	10-54-290	FUEL	17,000
	10-54-300	OPERATING LEASE	6,000
	10-54-310	PROFESSIONAL SERVICES	2,500
	10-54-480	DEPARTMENT SUPPLIES	6,000
	10-54-510	INSURANCE	6,500
	10-54-610	SANPETE/JUAB TASK FORCE	2,500
	10-54-611	SCHOOL RESOURCE OFFICER	12,000
	10-54-630	ANIMAL CONTROL	5,000
	10-54-740	CAPITAL OUTLAY - EQUIPMENT	9,000
	TOTAL POLICE DEPARTMENT		<u>999,172</u>

\$ 999,172

FIRE PROTECTION

10-57-110	SALARIES AND WAGES	\$ 45,656
10-57-120	TEMPORARY EMPLOYEES	63,453
10-57-130	EMPLOYEE BENEFITS	12,300
10-57-160	CLOTHING	2,000
10-57-210	TRAINING & CONTINGENCY	1,000
10-57-215	MEMBERSHIPS & DUES	300
10-57-230	TRAVEL	3,000
10-57-240	OFFICE SUPPLIES	1,000
10-57-250	EQUIP. SUPPLIES & MAINTENANCE	20,000
10-57-260	BLDGS & GROUNDS-SUPPLIES & MNT	1,500
10-57-265	CLEANING	3,000
10-57-270	UTILITIES	3,500
10-57-280	TELEPHONE	1,100
10-57-290	FUEL	2,500
10-57-310	PROFESSION & TECHNICAL	500
10-57-311	FIRE DISTRICT FEES	78,000
10-57-480	DEPARTMENT SUPPLIES	5,000
10-57-510	INSURANCE	12,000
10-57-600	IMPACT - EMERGENCY SERVICES	15,000

TOTAL FIRE PROTECTION 270,809

\$ 270,809

SCANDINAVIAN FESTIVAL

<u>FUND</u>	<u>ACCOUNT</u>	<u>ACCOUNT NAME</u>	<u>BUDGET</u>
	10-59-120	TEMPORARY EMPLOYEE	\$ 5,184
	10-59-130	EMPLOYEE BENEFITS	585
	10-59-401	ADVERTISING	8,000
	10-59-402	BOOTHES	500
	10-59-403	BREAD	500
	10-59-404	CLEAN-UP	2,500
	10-59-405	ENTERTAINMENT	25,000
	10-59-406	EQUIPMENT	1,000
	10-59-407	MISC EXP	3,000
	10-59-408	PINS, HATS, SHIRTS, ETC	1,800
	10-59-411	RUN AND BIKE	4,000
	10-59-510	INSURANCE	100
	TOTAL SCANDINAVIAN FESTIVAL		<u> </u> \$ 52,169

STREETS

	10-60-110	SALARIES AND WAGES	\$ 89,643
	10-60-120	TEMPORARY EMPLOYEES	6,690
	10-60-130	EMPLOYEE BENEFITS	10,863
	10-60-135	INSURANCE BENEFITS	27,360
	10-60-140	RETIREMENT BENEFITS	18,900
	10-60-160	CLOTHING ALLOWANCE	600
	10-60-200	EMPLOYEE - MRG MEETING	200
	10-60-210	TRAINING & CONTINGENCY	1,500
	10-60-230	TRAVEL	1,000
	10-60-240	OFFICE SUPPLIES AND EXPENSE	300
	10-60-250	EQUIP. SUPPLIES & MAINTENANCE	18,000
	10-60-260	BLDGS SUPPLIES & MAINTENANCE	1,500
	10-60-270	UTILITIES	1,500
	10-60-280	TELEPHONE	1,000
	10-60-290	FUEL	6,000
	10-60-300	OPERATING LEASE	3,200
	10-60-305	EQUIPMENT RENTAL	2,000
	10-60-310	PROFESSIONAL & TECHNICAL	4,400
	10-60-480	DEPARTMENT SUPPLIES	30,000
	10-60-490	STREET SEAL	350,000
	10-60-495	BEAUTIFICATION AND CLEANUP	3,000
	10-60-510	INSURANCE	6,500
	10-60-600	IMPACT - STREET FACILITIES	99,000
	10-60-610	MISCELLANEOUS	1,000
	10-60-740	CAPITAL OUTLAY - EQUIPMENT	87,500
	10-60-750	CAPITAL OUTLAY - CURB & GUTTER	15,000
	10-60-760	STREET PROJECT - 300 E	70,000
	TOTAL STREETS		<u> </u> \$ 856,656

RECREATION

	10-70-110	SALARIES AND WAGES	\$ 69,429
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<u>FUND</u>	<u>ACCOUNT</u>	<u>ACCOUNT NAME</u>	<u>BUDGET</u>
	10-70-120	TEMPORARY EMPLOYEES	40,930
	10-70-130	EMPLOYEE BENEFITS	12,445
	10-70-135	INSURANCE BENEFITS	22,319
	10-70-140	RETIREMENT BENEFITS	10,802
	10-70-220	PUBLIC NOTICES & PROMOTIONS	400
	10-70-230	TRAVEL	400
	10-70-240	OFFICE SUPPLIES & EXP	100
	10-70-250	EQUIP SUPPLIES & MAINTENANCE	4,000
	10-70-260	BLDGS SUPPLIES & MAINTENANCE	500
	10-70-270	UTILITIES	1,000
	10-70-280	TELEPHONE	1,000
	10-70-290	FUEL	500
	10-70-305	RENTALS	1,000
	10-70-330	SPORTS COMMISSION	1,700
	10-70-480	DEPARTMENT SUPPLIES	500
	10-70-481	SOCCER EXPENSES	7,000
	10-70-482	BASKETBALL EXPENSES	3,000
	10-70-483	SOFTBALL/BASEBALL EXPENSES	12,000
	10-70-484	FOOTBALL EXPENSES	2,000
	10-70-485	VOLLEYBALL EXPENSES	2,000
	10-70-486	TRACK & FIELD EXPENSES	1,000
	10-70-490	TOURNAMENT EXPENSES	20,000
	10-70-495	LEAGUE EXPENSES	4,000
	10-70-510	INSURANCE	1,000
	10-70-600	IMPACT - PARKS & RECREATION	29,000
	10-70-740	CAPITAL OUTLAY - EQUIPMENT	1,000
	TOTAL RECREATION		<u>1,000</u>
			\$ 249,025

PARKS

	10-72-110	SALARIES AND WAGES	\$ 9,118
	10-72-120	TEMPORARY EMPLOYEES	8,330
	10-72-130	EMPLOYEE BENEFITS	1,967
	10-72-135	INSURANCE BENEFITS	3,683
	10-72-140	RETIREMENT BENEFITS	1,958
	10-72-210	TRAINING & CONTINGENCY	250
	10-72-250	EQUIP SUPPLIES & MAINTENANCE	3,000
	10-72-260	BLDGS SUPPLIES & MAINTENANCE	400
	10-72-262	GROUNDS MAINTENANCE	4,000
	10-72-265	MAIN STREET BEAUTIFICATION	5,000
	10-72-410	OPERATION AGREEMENT	30,000
	10-72-510	INSURANCE	4,500
	10-72-740	CAPITAL OUTLAY - EQUIPMENT	2,000
	TOTAL PARKS		<u>2,000</u>
			\$ 74,206

LIBRARY

	10-75-110	SALARIES AND WAGES	\$ 97,363
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<u>FUND</u>	<u>ACCOUNT</u>	<u>ACCOUNT NAME</u>	<u>BUDGET</u>
	10-75-130	EMPLOYEE BENEFITS	10,978
	10-75-210	TRAINING & CONTINGENCY	400
	10-75-230	TRAVEL	900
	10-75-240	OFFICE SUPPLIES AND EXPENSE	2,000
	10-75-250	EQUIP SUPPLIES & MAINTENANCE	2,000
	10-75-260	BLDGS SUPPLIES & MAINTENANCE	3,000
	10-75-262	GROUNDS MAINTENANCE	500
	10-75-265	CLEANING	500
	10-75-280	TELEPHONE	1,500
	10-75-320	BOOKS, PERIODICALS, & MAGAZINE	17,000
	10-75-460	STORY HOUR & SPECIAL PROGRAMS	2,000
	10-75-480	DEPARTMENT SUPPLIES	2,000
	10-75-490	DEVELOPMENT GRANT EXP.	6,000
	10-75-510	INSURANCE	1,000
	10-75-610	IMPACT - LIBRARY	9,000
	TOTAL LIBRARY		<u>9,000</u>
			\$ 156,141

CEMETERY

	10-77-110	SALARIES AND WAGES	\$ 18,512
	10-77-120	TEMPORARY EMPLOYEES	16,911
	10-77-130	EMPLOYEE BENEFITS	3,994
	10-77-135	INSURANCE BENEFITS	7,477
	10-77-140	RETIREMENT BENEFITS	3,975
	10-77-210	TRAINING & CONTINGENCY	250
	10-77-230	TRAVEL	300
	10-77-240	OFFICE SUPPLIES AND EXPENSE	100
	10-77-250	EQUIPMENT SUPPLIES & MAINT	2,500
	10-77-260	BLDGS SUPPLIES & MAINTENANCE	250
	10-77-262	GROUNDS MAINTENANCE	8,000
	10-77-480	DEPARTMENT SUPPLIES	500
	10-77-483	INTERNET SOFTWARE HOSTING	2,000
	10-77-490	FLAG FUND	800
	10-77-510	INSURANCE	700
	10-77-740	CAPITAL OUTLAY - EQUIPMENT	1,000
	TOTAL CEMETERY		<u>1,000</u>
			\$ 67,269

COUNCIL ON AGING

	10-79-260	BLDGS SUPPLIES & MAINTENANCE	\$ 400
	10-79-510	INSURANCE	400
	TOTAL COUNCIL ON AGING		<u>400</u>
			\$ 800

ECONOMIC DEVELOPMENT

	10-80-310	PROFESSIONAL SERVICES	\$ 2,000
	10-80-610	MISCELLANEOUS	1,000
	10-80-700	MAIN ST BLDG REDEVELOPMENT	3,000
	TOTAL ECONOMIC DEVELOPMENT		<u>3,000</u>
			\$ 6,000

<u>FUND</u>	<u>ACCOUNT</u>	<u>ACCOUNT NAME</u>	<u>BUDGET</u>
DONATIONS			
	10-85-800	AMBULANCE ASSOCIATION	\$ 10,000
	10-85-810	SENIOR CITIZENS	7,500
	10-85-815	DONATION COMMUNITY	1,000
	10-85-830	ART CENTER	75,000
	10-85-840	SCHOOL DONATIONS	1,000
	TOTAL DONATIONS		\$ 94,500
TRANSFERS			
	10-90-100	TRANSFER TO AIRPORT FUND	\$ 12,000
	10-90-110	TRANSFER TO B.A.-DEBT SERVICE	237,078
	10-90-902	APPROP TO BEG FUND BAL	5,368
	TOTAL TRANSFERS		\$ 254,446
IMPACT FEE RESERVE			
	10-91-110	IMPACT FEE RESERVE-STREETS	\$ 12,000
	10-91-120	IMPACT FEE RESERVE-PARK & REC	6,000
	10-91-130	IMPACT FEE RESERVE-LIBRARY	1,300
	10-91-140	IMPACT FEE RESERVE-EMERGENCY	5,000
	10-91-150	IMPACT FEE RESERVE-INTEREST	1,000
	TOTAL IMPACT FEE RESERVE		\$ 25,300
	TOTAL FUND EXPENDITURES		\$ 4,797,669
	NET REVENUES OVER EXPENDITURES		-

MAIN STREET IMPROVEMENT FUND

Revenues:

43-33-400	STATE GRANTS	\$ -
43-39-110	TRANSFER FROM EQUIP & BLDG FUN	200,000
TOTAL FUND REVENUE		\$ 200,000

Expenditures:

43-40-731	CAPITAL OUTLAY - MAIN STREET	\$ 200,000
TOTAL FUND EXPENDITURES		\$ 200,000
NET REVENUES OVER EXPENDITURES		\$ -

SPECIAL IMPROVE. AGENCY FUND

Revenues:

46-34-120	1986 SID REVENUE	\$ 100
TOTAL FUND REVENUE		\$ 100

Expenditures:

46-40-480	DEPARTMENT SUPPLIES	\$ 100
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<u>FUND</u>	<u>ACCOUNT</u>	<u>ACCOUNT NAME</u>	<u>BUDGET</u>
	TOTAL FUND EXPENDITURES		<u>\$ 100</u>
	NET REVENUES OVER EXPENDITURES		<u><u>\$ -</u></u>

BUILDING AUTHORITY FUND

Revenues:

47-36-200	RENTS	\$ 6,000
47-38-100	INTEREST	1,500
47-39-100	TRANSFER FROM GF-DEBT SERVICE	<u>237,078</u>
TOTAL FUND REVENUE		\$ 244,578

Expenditures:

47-40-310	PROFESSIONAL & TECHNICAL	\$ 6,500
47-40-510	INSURANCE	500
47-40-804	DEBT SERVICE - AMBULANCE BLDG	6,000
47-40-806	DEBT SERVICE - FIRE	40,500
47-40-808	DEBT SERVICE - CITY BLDG.	122,353
47-40-830	DEBT SERVICE-PRINCIPAL, LIBR	48,000
47-40-831	DEBT SERVICE - INTEREST, LIBR	<u>20,725</u>
TOTAL FUND EXPENDITURES		\$ 244,578
NET REVENUES OVER EXPENDITURES		<u><u>\$ -</u></u>

EQUIP & BLDG CAPITAL PROJECTS FUND

Revenues:

49-38-950	APPROPRIATIO FROM BEG FUND BAL	<u>\$ 302,137</u>
TOTAL FUND REVENUE		\$ 302,137

Expenditures:

49-40-801	TRANSFER TO GENERAL FUND	102,137
49-40-810	TRANSFER TO MAIN ST IMPROV FUN	<u>\$ 200,000</u>
TOTAL FUND EXPENDITURES		\$ 302,137
NET REVENUES OVER EXPENDITURES		<u><u>\$ -</u></u>

WATER FUND

Revenues:

51-37-100	WATER SALES	\$ 830,000
51-37-101	WATER REV F/ GF - UNBILLED	90,138
51-37-200	CONNECTION FEES	5,000
51-37-900	IMPACT FEE - WATER	70,000
51-38-100	INTEREST EARNINGS	900
51-38-110	INTEREST EARNINGS-IMPACT FEES	1,000

<u>FUND</u>	<u>ACCOUNT</u>	<u>ACCOUNT NAME</u>	<u>BUDGET</u>
	51-38-311	GRANT REV-CIB CULINARY PIPE	173,000
	51-38-401	LOAN REV-CIB CULINARY PIPE	173,000
	51-38-402	LOAN REV-TUNNEL-WRT RESOUC	150,000
	51-38-900	MISCELLANEOUS	4,000
	51-38-950	APPROPRIATIO FROM BEG FUND BAL	365,486
	51-38-960	CAPITAL RESERVE-IMPACT FEE	140,000
	51-39-100	TRANSFER FROM ELECTRIC FUND	3,718
	TOTAL FUND REVENUE		\$ 2,006,242

Expenditures:

51-40-110	SALARIES AND WAGES	\$ 145,502
51-40-120	TEMPORARY EMPLOYEES	7,577
51-40-130	EMPLOYEE BENEFITS	17,261
51-40-135	INSURANCE BENEFITS	45,196
51-40-140	RETIREMENT BENEFITS	30,358
51-40-160	CLOTHING ALLOWANCE	600
51-40-200	EMPLOYEE - MRG MEETING	200
51-40-210	TRAINING & CONTINGENCY	2,500
51-40-220	PUBLIC NOTICES & PROMOTIONS	600
51-40-230	TRAVEL	2,000
51-40-240	OFFICE SUPPLIES AND EXPENSE	1,000
51-40-250	EQUIP SUPPLIES & MAINTENANCE	15,000
51-40-260	BLDGS SUPPLIES & MAINTENANCE	500
51-40-265	WATER QUALITY TESTS & CHLORINE	10,000
51-40-270	UTILITIES	1,500
51-40-271	WF EXPEN FOR ELECT - UNBILLED	3,718
51-40-280	TELEPHONE	1,000
51-40-290	FUEL	8,000
51-40-300	OPERATING LEASE	3,200
51-40-305	EQUIPMENT RENTAL	1,000
51-40-310	PROFESSIONAL SERVICES	25,400
51-40-350	ADMINISTRATIVE FEE	172,286
51-40-360	EPHRAIM IRRIGATION SERVICES	7,500
51-40-380	BAD DEBT EXPENSE	1,000
51-40-480	DEPARTMENT SUPPLIES	50,000
51-40-500	SERVICE IN LIEU OF	62,860
51-40-510	INSURANCE	20,000
51-40-610	MISCELLANEOUS	1,000
51-40-650	DEPRECIATION	175,000
51-40-740	CAPITAL OUTLAY - EQUIPMENT	12,000
51-40-770	CAPITAL OUTLAY - IMPACT FEES	140,000
51-40-780	CO SCADA	16,450
51-40-793	CAPITAL OUTLAY - WELL	375,000
51-40-796	CO-TUNNEL-CULINARY PIPE	350,000
51-40-810	DEBT SERVICE - PRINCIPAL	119,000
51-40-820	DEBT SERVICE - INTEREST	20,896

<u>FUND</u>	<u>ACCOUNT</u>	<u>ACCOUNT NAME</u>	<u>BUDGET</u>
	51-40-905	CAPITAL RESERVE-IMPACT FEE	71,000
	51-40-920	TRANSFER TO GENERAL FUND	90,138
	TOTAL WATER FUND EXPENDITURES		\$ 2,006,242
	NET REVENUES OVER EXPENDITURES		\$ -

SEWER FUND

Revenues:

52-37-100	SEWER SERVICES	\$ 740,000
52-37-101	SEWER REV F/ GF - UNBILLED	2,592
52-37-700	IMPACT - SEWER CONSOLIDATED	20,000
52-38-100	INTEREST EARNINGS	3,000
52-38-110	INTEREST EARNINGS-IMPACT FEES	200
52-38-900	MISCELLANEOUS	1,000
52-38-930	AID IN CONSTRUCTION	3,000
52-38-950	APPROPRIATIO FROM BEG FUND BAL	152,900
52-38-960	CAPITAL RESERVE-IMPACT FEE	50,000
52-39-100	TRANSFER FROM ELECTRIC FUND	101,822
	TOTAL FUND REVENUE	\$ 1,074,514

Expenditures:

52-40-110	SALARIES AND WAGES	\$ 139,553
52-40-120	TEMPORARY EMPLOYEES	7,577
52-40-130	EMPLOYEE BENEFITS	16,591
52-40-135	INSURANCE BENEFITS	42,692
52-40-140	RETIREMENT BENEFITS	28,718
52-40-160	CLOTHING ALLOWANCE	600
52-40-200	EMPLOYEE - MRG MEETING	200
52-40-210	TRAINING & CONTINGENCY	2,000
52-40-220	PUBLIC NOTICES	100
52-40-230	TRAVEL	1,500
52-40-240	OFFICE SUPPLIES AND EXPENSE	500
52-40-250	EQUIP SUPPLIES & MAINTENANCE	15,000
52-40-260	BLDGS SUPPLIES & MAINTENANCE	500
52-40-265	SEWER QUALITY TESTS	2,000
52-40-270	UTILITIES	1,000
52-40-271	SF EXPEN FOR ELECT - UNBILLED	101,822
52-40-280	TELEPHONE	1,500
52-40-290	FUEL	10,000
52-40-300	OPERATING LEASE	3,200
52-40-305	EQUIPMENT RENTAL	1,000
52-40-310	PROFESSIONAL SERVICES	39,000
52-40-350	ADMINISTRATIVE FEE	126,999
52-40-380	BAD DEBT EXPENSE	1,000
52-40-480	DEPARTMENT SUPPLIES	10,000

<u>FUND</u>	<u>ACCOUNT</u>	<u>ACCOUNT NAME</u>	<u>BUDGET</u>
	52-40-500	SERVICE IN LIEU OF	62,614
	52-40-510	INSURANCE	5,100
	52-40-610	MISCELLANEOUS	100
	52-40-650	DEPRECIATION	150,000
	52-40-661	IMPACT- SEWER CONSOLIDATED	50,000
	52-40-740	CAPITAL OUTLAY - EQUIPMENT	12,000
	52-40-780	CO - SCADA	16,450
	52-40-810	DEBT SERVICE - PRINCIPAL	135,000
	52-40-820	DEBT SERVICE - INTEREST	64,406
	52-40-870	AID IN CONSTRUCTION	3,000
	52-40-905	CAPITAL RESERVE-IMPACT FEE	20,200
	52-40-920	TRANSFER TO GENERAL FUND	2,592
	TOTAL SEWER FUND EXPENDITURES		\$ 1,074,514
	NET REVENUES OVER EXPENDITURES		\$ -

ELECTRIC FUND

REVENUES:

53-37-100	ELECTRIC RESIDENTIAL TAXABLE	\$ 1,110,000
53-37-110	ELECTRIC RESIDENTIAL EXEMPT	1,500
53-37-150	ELECTRIC COMMERCIAL-TAXABLE	1,040,000
53-37-160	ELECTRIC COMMERCIAL-EXEMPT	1,065,000
53-37-161	ELEC REV F/ GF-UNBILLED	33,104
53-37-162	ELEC REV F/ WF - UNBILLED	3,718
53-37-163	ELEC REV F/ SF - UNBILLED	101,822
53-37-200	CONNECTION FEES	25,000
53-37-400	SALE OF MATERIALS	5,000
53-37-450	MANTI TELEPHONE POLE RENTAL	2,400
53-37-460	CENTRACOM POLE RENTAL	3,000
53-37-500	SCANDINAVIAN FESTIVAL POWER	200
53-38-100	INTEREST EARNINGS	5,000
53-38-311	GRANT REV - CIB CULINARY PIPE	173,000
53-38-401	LOAN REV - CIB CULINARY PIPE	173,000
53-38-600	SOLAR APP FEE	1,000
53-38-900	MISCELLANEOUS	40,000
53-38-950	APPROPRIATIO FROM BEG FUND BAL	798,430
	TOTAL FUND REVENUE	\$ 4,581,174

EXPENDITURES:

53-40-110	SALARIES AND WAGES	\$ 341,739
53-40-130	EMPLOYEE BENEFITS	38,533
53-40-135	INSURANCE BENEFITS	116,662
53-40-140	RETIREMENT BENEFITS	71,617
53-40-160	CLOTHING ALLOWANCE	5,000
53-40-200	EMPLOYEE - MRG MEETING	500

<u>FUND</u>	<u>ACCOUNT</u>	<u>ACCOUNT NAME</u>	<u>BUDGET</u>
	53-40-210	TRAINING & CONTINGENCY	5,000
	53-40-220	PUBLIC NOTICES & PROMOTIONS	300
	53-40-230	TRAVEL	9,000
	53-40-240	OFFICE SUPPLIES AND EXPENSE	2,000
	53-40-245	POSTAGE	100
	53-40-250	EQUIP SUPPLIES & MAINTENANCE	26,000
	53-40-260	BLDGS SUPPLIES & MAINTENANCE	3,000
	53-40-270	UTILITIES	4,000
	53-40-280	TELEPHONE	8,500
	53-40-290	FUEL	15,000
	53-40-300	OPERATING LEASE	6,000
	53-40-305	EQUIPMENT RENTAL	10,000
	53-40-310	PROFESSIONAL SERVICES	37,400
	53-40-350	ADMINISTRATIVE FEE	527,518
	53-40-360	POWER PURCHASE	1,600,000
	53-40-380	BAD DEBT EXPENSE	15,000
	53-40-480	ELECTRIC SUPPLIES	180,000
	53-40-500	PCB	3,000
	53-40-505	METERING	10,000
	53-40-510	INSURANCE	25,000
	53-40-520	IN LIEU OF TAX	62,561
	53-40-620	HYDRO MAINT	70,000
	53-40-630	SUBSTATION MAINTENANCE	7,000
	53-40-650	DEPRECIATION	230,000
	53-40-721	CAPITAL OUTLAY - TUNNEL	350,000
	53-40-740	CAPITAL OUTLAY - EQUIPMENT	125,000
	53-40-742	CO - METERS	33,000
	53-40-751	CAPITAL OUTLAY - STREET LIGHTS	8,000
	53-40-780	CO - SCADA	26,100
	53-40-790	CAPITAL OUTLAY - SUBSTAT PROJ	470,000
	53-40-920	TRANSFER TO GENERAL FUND	33,104
	53-40-930	TRANSFER TO WATER FUND	3,718
	53-40-940	TRANSFER TO SEWER FUND	101,822
	TOTAL FUND EXPENDITURES		\$ 4,581,174
	NET REVENUES OVER EXPENDITURES		\$ -

GARBAGE FUND

REVENUES:

54-37-100	GARBAGE FEES	\$ 180,000
54-38-950	APPROPRIATIO FROM BEG FUND BAL	7,000
TOTAL FUND REVENUE		\$ 187,000

EXPENDITURES:

54-40-330	LANDFILL	\$ 58,000
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<u>FUND</u>	<u>ACCOUNT</u>	<u>ACCOUNT NAME</u>	<u>BUDGET</u>
	54-40-340	GARBAGE COLLECTION	87,000
	54-40-350	ADMINISTRATIVE FEE	27,709
	54-40-380	BAD DEBT EXPENSE	200
	54-40-500	SERVICE IN LIEU OF	268
	54-40-510	INSURANCE	1,000
	54-40-621	RECYCLE SERVICES SNOW COLLEGE	2,400
	54-40-650	DEPRECIATION	1,423
	54-40-790	CAPITAL OUTLAY - PROJECTS	9,000
	TOTAL FUND EXPENDITURES		<u>\$ 187,000</u>
	NET REVENUES OVER EXPENDITURES		<u><u>\$ -</u></u>

EPHRAIM HOUSING AUTHORITY FUND

REVENUES:

56-37-400	PROPERTY SALES	\$ 857,266	
56-38-100	INTEREST EARNINGS	1,000	
	TOTAL FUND REVENUE	<u>525,500</u>	\$ 858,266

EXPENDITURES:

56-40-110	SALARIES AND WAGES	\$ 4,352	
56-40-130	EMPLOYEE BENEFITS	491	
56-40-310	PROFESSIONAL SERVICES	5,000	
56-40-496	COMB - HID C - L # X	150,000	
56-40-497	COMB - HID C - LOT # 7	150,000	
56-40-498	COMB - HID C - LOT # 13	150,000	
56-40-499	COMB - HID C - LOT # Y	150,000	
56-40-510	INSURANCE	1,000	
56-40-610	MISCELLANEOUS	500	
56-40-720	LAND COSTS ON SOLD UNITS	137,000	
56-40-810	DEBT SERVICIOCE - PRINCIPAL	109,923	
	TOTAL FUND EXPENDITURES	<u>\$ 858,266</u>	
	NET REVENUES OVER EXPENDITURES		<u><u>\$ -</u></u>

MANTI-EPHRAIM AIRPORT FUND

REVENUES:

59-33-402	GRANTS - STATE OF UTAH	\$ 485,000	
59-33-404	GRANTS - FAA	680,000	
59-37-110	MANTI CITY	12,000	
59-37-120	HANGAR/TIE-DOWN/UTILITIES	2,300	
59-38-100	INTEREST EARNINGS	500	
59-38-800	TRANSFER FROM GENERAL FUND	12,000	
59-38-950	APPROPRIATIO FROM BEG FUND BAL	81,000	
	TOTAL FUND REVENUE	<u>\$ 1,272,800</u>	

<u>FUND</u>	<u>ACCOUNT</u>	<u>ACCOUNT NAME</u>	<u>BUDGET</u>
EXPENDITURES:			
	59-40-210	BOOKS, SUBSCRIPTIONS & MEMBERS	\$ 100
	59-40-230	TRAVEL	500
	59-40-250	EQUIP SUPLIES & MAINTENANCE	1,000
	59-40-260	BLDGS SUPPLIES & MAINTENANCE	1,000
	59-40-270	UTILITIES	2,500
	59-40-280	TELEPHONE	1,700
	59-40-290	FUEL - 100 LL	5,000
	59-40-291	FUEL - JET	5,000
	59-40-310	PROFESSIONAL SERVICES	5,000
	59-40-480	SPECIAL DEPARTMENT SUPPLIES	500
	59-40-500	ADMIN CHARGE	2,500
	59-40-510	INSURANCE AND SURETY BONDS	2,000
	59-40-610	MISCELLANEOUS SUPPLIES	1,000
	59-40-794	CO - APRON OVERLAY	1,245,000
	TOTAL FUND EXPENDITURES		\$ 1,272,800
	NET REVENUES OVER EXPENDITURES		\$ -

CEMETERY CAPITAL PROJECT FUND

REVENUES:

	79-34-820	PERPETUAL CARE	\$ 6,000
	79-38-100	INTEREST EARNINGS	1,000
	TOTAL FUND REVENUE		\$ 7,000

EXPENDITURES:

	79-40-751	CAPITAL OUTLAY - CEMETERY EXPA	\$ 7,000
	TOTAL FUND EXPENDITURES		\$ 7,000
	NET REVENUES OVER EXPENDITURES		\$ -