Cottonwood Heights

City between the canyons

Finance

2013-14
MONTHLY
FINANCIAL REPORT

AS OF
April 30, 2014

May 27, 2014

Cottonwood Heights

The Honorable Mayor and Members of the City Council:

The monthly financial report for the 2013-2014 year, month ending April 30, 2014 is presented for your review and comment.

General Fund – Revenue

Real Property Taxes – Annual property tax collections have been completed through the end of December, 2013. As additional reconciliations and delinquent taxes are collected in 2014 they will be added.

Sales Tax Collections – Collections for the city occur two months behind the merchant's collection. Our collections are up five percent year over year, currently more than $177,000 than prior year collections to date. We have estimated that the final collections should be approximately $5,170,000, a 3.17% increase over the prior fiscal year.

E911 Emergency Fees – The City continues to receive a part of the E911 revenues generated on telephones within the City boundaries.

Fee-In-Lieu of Property Taxes – Current collections made in 2014 will be deferred into fiscal 2015.

Franchise Taxes (Cable TV) – This revenue source reports and pays on a quarterly basis and this revenue continues to average increases of four percent year over year. This year's estimate is that we will collect slightly more than $300,000 through June30, 2014.

Transient Room Tax Collections – This tax collection is reported by entities on the same schedule as general sales tax reporting.

Licenses and Permits –Business Licensing' activity is on target. Building permits have exceeded current year budgets. Road Cuts revenues are billed monthly along with over the counter payments. Animal licensing collections are entering their sixth year.

Intergovernmental Revenues – Class C road funds are paid bi-monthly and are now ahead of last year and may exceed the original adopted budget by $100,000. Liquor Funds are distributed once a year in December. Other Federal Grants (CDBG) are reimbursed to the City as expenses are submitted for funding.

Charges for Service – Zoning revenues have exceeded expectation for the year. This includes the first year of a change in billings for annual inspections of short term rentals as part of their annual business licensing coming at the beginning of the fiscal year.

Fines and Forfeitures – Primary revenues from tickets processed through Holladay Justice court are reconciled and collected quarterly.

Miscellaneous/Interest – The interest earnings on our PTIF account with the State Treasurer is split among General Fund and Capital Projects Fund and other designated fund balances. Total earnings in all funds in the PTIF for the fiscal year are $37,985 and are mostly credited to Capital Projects Fund balance.

General Fund – Expenditures

General Government – All department expenditures are within budgeted amounts. Some departments have large annual expenditures during the first period of the year.

Public Safety - The Public Safety department includes police, fire and ordinance enforcement. The police department is within budget year to date. The fire department is billed quarterly and reflects payments for services through June 30th. Ordinance Enforcement is within budget.

Highways & Public Improvements – Public Works expenditures are within budget. Impact Fee Programs include both Storm Water and Transportation fee projects, which have been transferred to Capital Projects Fund. The Class C Road program budget is primarily for street lighting, water and the Salt Lake County Public Works roads contract.

Community and Economic Development – All department expenditures are within budget.

Debt Service - The City has a capital lease for leased public safety vehicles. Interest on this debt is accrued to the fiscal year in which it was earned. On June 30, 2014 additional interest for the current fiscal year will be added.

General Fund - Other Financing Sources and Uses

Unrestricted General Fund Balance Appropriated – This budgeted balance has been budgeted at $903,678 from fiscal year 2013 fund balance.

Appropriated Beg Balances – Class C Road funds' carried forward from the prior year is $68,799.

Transfers - Transfers to the Capital Projects fund are budgeted and primarily expended at year-end when available funds are known. The budgeted transfer to Capital Projects is now budgeted at $694,860.

General Fund – Fund Balance

Fund Balance - The Beginning Balance of Unrestricted and Unassigned funds for fiscal year 2014 is $1,685,932. In addition, the Unrestricted Assigned General Fund Balance will be a 6.0 percent reserve to $899,412. Of the Unrestricted and Unassigned General Funds

$903,678 has been appropriated. The balance of Unrestricted and Unassigned General Funds is estimated at $782,254.

Capital Projects – Revenue

Revenue - The City has received a large Utah legislative grant for Capital Projects. Interest calculations are based on the PTIF earnings rate at the State of Utah Treasurer's Pool account for the City.

Capital Projects - Expenditures

General Government –This budget includes $8,752,639 for projects and engineering. Various projects are itemized as line items in this report.

Capital Projects – Other Financing Sources / Uses

Transfers from General Fund – The budgeted transfer of $694,860 from the General Fund will be made when annual revenues and expenditures are known and available funds are known, as well as the Class C road fund balance of $68,799 and actual impact fee revenues.

Impact Fees - Impact fee collections are collected with building permits. This includes both storm water and transportation impact fees. This revenue was transferred to Capital Projects Fund this year.

Beginning Fund Balances – The current amount of $4,442,279 represents the prior year's ending fund balance appropriated. All prior budgeted capital projects funding that was unspent in fiscal year 2013 will be reviewed and re-appropriated though budget amendments in 2014 along with any additional unspent funds from completed projects. Restricted Storm Drain Impact Fee Funds are $9,169.

Employee Benefits Fund – an Internal Service Fund

The purpose of this fund is to pay as you go with regards to employee's accrued benefits. This report shows the total balance in the PTO liability account and any uses during the reporting period. The year-end calculated amount of the potential future liability for lump sum payouts has been funded. By doing so the City should never find itself with an unexpected or unfunded employee benefit liability. This was funded $65,054 in FY 2013 based on actual accrued employee PTO (Personal Time Off) and is budgeted to receive an additional $104,371 funding at year-end, but this annual amount may be reduced in the future when additional actual needs are reassessed. Current funded liability balance is $316,031.

Community Events & Activity Summary

This report is a compilation of various activities that are tracked to collect data by project or activity. The amounts shown are as of the date of the report.

Sincerely,

Steve Fawcett
Finance Director
Cottonwood Heights
"City between the Canyons"

COTTONWOOD HEIGHTS
11 - GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL PERIOD ENDING APRIL 30, 2014

DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	CURRENT MONTH ACTUAL	YTD ACTUAL	OUTSTANDING CURRENT YTD ENCUMBRANCE	BUDGET VARIANCE POS (NEG)	YTD ACTUAL % OF AMENDED BUDGET
REVENUES							
TAXES							
REAL PROPERTY TAXES	$ 6,620,048	$ 6,620,048	$ 31,844	$ 6,622,762	$ -	$ 2,714	100%
GENERAL SALES AND USE TAXES	4,900,000	5,170,000	378,565	3,434,887	-	(1,735,113)	66%
E911 EMERGENCY TELEPHONE FEES	320,000	320,000	22,963	181,176	-	(138,824)	57%
FEE-IN-LIEU OF PROPERTY TAXES	395,000	390,000	-	390,535	-	535	100%
FRANCHISE TAXES - CABLE TV	295,000	295,000	-	153,256	-	(141,744)	52%
INNKEEPER TAX	20,000	25,000	1,775	18,306	-	(6,694)	73%
TOTAL TAXES	12,550,048	12,820,048	435,147	10,800,923	-	(2,019,125)	84%
LICENSES AND PERMITS							
BUSINESS LICENSES AND PERMITS	220,000	220,000	7,087	204,262	-	(15,738)	93%
BUILDINGS, STRUCTURES AND EQUIPMENT	319,500	444,500	33,897	412,938	-	(31,562)	93%
ROAD CUT FEES	30,000	30,000	9,525	22,137	-	(7,863)	74%
ANIMAL LICENSES	10,000	10,000	1,637	10,376	-	376	104%
TOTAL LICENSES AND PERMITS	579,500	704,500	52,145	649,713	-	(54,787)	92%
INTERGOVERNMENTAL REVENUE							
FEDERAL GRANTS	131,780	68,875	-	-	-	(68,875)	0%
JUSTICE ASSISTANCE GRANT	-	8,203	-	8,203	-	-	0%
BVP - Bullet Proof Vest Program	-	7,347	-	7,347	-	-	0%
CRIME VICTIM ASSISTANCE GRANT	22,275	22,275	5,249	17,250	-	(5,025)	77%
HOMELAND SECURITY GRANTS	-	9,042	-	9,042	-	-	0%
STATE CLICK IT TICKET	-	3,187	-	3,187	-	-	0%
JUV ALC ENF - EZ GRANT	-	1,409	-	1,409	-	-	0%
HIGHWAY SAFTEY DUI OT GRANT	-	18,290	501	18,290	-	-	0%
CLASS C ROADS	1,000,000	1,090,000	-	877,151	-	(212,849)	80%
LIQUOR FUND ALLOTMENT	43,500	43,500	-	46,582	-	3,082	107%
LOCAL GRANTS	-	12,844	-	12,844	-	-	100%
MISC LOCAL GRANTS	-	3,134	3,100	6,234			
ULGT GRANT	-	-	-	37,789	-	37,789	0%
TOTAL INTERGOVERNMENTAL REVENUE	1,197,555	1,288,105	8,849	1,045,327	-	(245,878)	81%
CHARGES FOR SERVICE							
ZONING AND SUB-DIVISION FEES	60,000	71,000	2,325	70,212	-	(788)	99%
SALE OF MAPS AND PUBLICATIONS	-	-	-	15			
VARIOUS OTHER FEES	5,500	5,500	-	2,700	-	(2,800)	49%
TOTAL CHARGES FOR SERVICE	65,500	76,500	2,325	72,927	-	(3,588)	95%
FINES AND FORFEITURES							
COURTS FINES	530,000	530,000	19	399,843	-	(130,157)	75%
FORFEITURES	-	-	-	-	-	-	0%
TOTAL FINES AND FORFEITURES	530,000	530,000	19	399,843	-	(130,157)	75%
MISCELLANEOUS REVENUE							
INTEREST REVENUES	20,000	20,000	1,508	(5,048)	-	(25,048)	-25%
MISCELLANEOUS REVENUES	25,053	26,172	55	13,513	-	(12,659)	52%
POLICE RECORDS REVENUES	10,900	10,900	955	13,764		2,864	126%
EVENT REVENUES	-	16,739	-	17,448	-	709	104%
TOTAL MISCELLANEOUS REVENUE	55,953	73,811	2,517	39,677	-	(34,134)	54%
TOTAL REVENUES	$ 14,978,556	$ 15,492,964	$ 501,002	$ 13,008,409	$ -	$ (2,484,555)	84%

COTTONWOOD HEIGHTS
11 - GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL PERIOD ENDING APRIL 30, 2014

DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	CURRENT MONTH ACTUAL	YTD ACTUAL	OUTSTANDING CURRENT YTD ENCUMBRANCE	BUDGET VARIANCE POS (NEG)	YTD ACTUAL % OF AMENDED BUDGET
EXPEDITURES							
GENERAL GOVERNMENT							
LEGISLATIVE							
MAYOR & CITY COUNCIL	$ 647,305	$ 584,400	$ 22,698	$ 496,772	$ -	$ 87,628	85%
PLANNING COMMISSION	6,000	6,000	146	2,188	-	3,812	36%
LEGISLATIVE COMMITTEES & SPECIAL BODIES	127,500	162,080	7,905	120,433	-	41,646	74%
TOTAL LEGISLATIVE	780,805	752,480	30,748	619,394	-	133,086	82%
JUDICIAL							
COURTS & CITY PROSECUTOR & DEFENDER	370,000	370,000	-	261,405	-	108,595	71%
TOTAL JUDICIAL	370,000	370,000	-	261,405	-	108,595	71%
EXECUTIVE AND CENTRAL STAFF							
CITY MANAGER & GENERAL GOVERNMENT	660,899	660,899	49,774	555,557	-	105,342	84%
CITY MANAGER - EMERGENCY MANAGEMENT	30,600	21,928	857	2,398		19,529	11%
INFORMATION TECHNOLOGY	134,600	134,600	5,670	69,906	7,050	57,644	52%
TOTAL EXECUTIVE & CENTRAL STAFF	826,099	817,427	56,301	627,862	7,050	182,515	77%
ADMINISTRATIVE AGENCIES							
FINANCE	326,017	326,017	23,406	265,398	-	60,619	81%
ATTORNEY	229,182	229,182	19,091	157,037	-	72,145	69%
ADMINISTRATIVE SERVICES/RECORDER	420,770	420,770	29,276	333,649	-	87,121	79%
ELECTIONS	77,000	77,000	-	47,129	-	29,871	0%
TOTAL ADMINISTRATIVE AGENCIES	1,052,969	1,052,969	71,772	803,214	-	249,755	76%
TOTAL GENERAL GOVERNMENT	3,029,873	2,992,875	158,822	2,311,875	7,050	673,950	77%
PUBLIC SAFTEY							
POLICE	5,092,745	5,151,573	336,967	4,246,445	20,299	884,829	82%
FIRE	3,369,817	3,369,817	(137,642)	3,208,407	-	161,410	95%
ORDINANCE ENFORCEMENT	155,511	155,511	10,331	123,751	-	31,760	80%
TOTAL PUBLIC SAFTEY	8,618,073	8,676,901	209,655	7,578,603	20,299	1,077,999	87%
HIGHWAYS AND PUBLIC IMPROVEMENTS							
PUBLIC WORKS (NON-CLASS C)	1,100,767	1,481,951	78,652	841,261	1,940	638,749	57%
IMPACT FEE PROGRAM	-	-	-	-	-	-	0%
CLASS C ROAD PROGRAM	1,000,000	1,090,000	169,548	1,050,552	-	39,448	96%
TOTAL HIGHWAYS AND PUBLIC IMPROVEMENT	2,100,767	2,571,951	248,200	1,891,814	1,940	678,197	74%
COMMUNITY AND ECONOMIC DEVELOPMENT							
COMMUNITY AND ECONOMIC DEVELOPMENT	47,000	53,000	-	8,550	-	44,450	16%
PLANNING	420,920	437,426	28,821	353,079		84,347	81%
ENGINEERING	435,000	535,000	40,615	389,076	-	145,924	73%
TOTAL COMMUNITY & ECONOMIC DEVELOPMENT	902,920	1,025,426	69,436	750,705	-	274,722	73%

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COTTONWOOD HEIGHTS
11 - GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL PERIOD ENDING APRIL 30, 2014

DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	CURRENT MONTH ACTUAL	YTD ACTUAL	OUTSTANDING CURRENT YTD ENCUMBRANCE	BUDGET VARIANCE POS (NEG)	YTD ACTUAL % OF AMENDED BUDGET
DEBT SERVICE							
INTEREST AND PRINCIPAL	326,923	326,923	-	308,576	-	18,347	94%
TOTAL DEBT SERVICE	326,923	326,923	-	308,576	-	18,347	94%
TOTAL EXPENDITURES	$ 14,978,556	$ 15,594,076	$ 686,113	$ 12,841,572	$ 29,289	$ 2,723,215	82%
EXCESS (DEFIC) OF REVENUES OVER EXPENDITURES	$ -	$ (101,112)	$ (185,111)	$ 166,837	$ (29,289)	$ 238,661	
OTHER FINANCING SOURCES							
UNRESTRICTED GENERAL FUND BEG BAL APPROPRIATED	850,000	903,678	-	903,678	-	-	100%
RESTRICTED CLASS C ROADS BEG BAL (estimated)	-	68,799	-	68,799	-	0	0%
IMPACT FEES - CURRENT YEAR COLLECTIONS	45,000	-	-	-	-	-	#DIV/0!
TOTAL OTHER FINANCING SOURCES	895,000	972,477	-	972,477	-	0	100%
Subtotal Available Revenues & Sources	895,000	871,365	(185,111)	1,139,314	(29,289)	238,661	131%
TRANSFER TO CAPITAL IMPROVEMENT FUND - Class C Roads	-	68,799	-	-	-	(68,799)	0%
TRANSFER TO CAPITAL IMPROVEMENT FUND	895,000	694,860	-	-	-	(694,860)	0%
TOTAL OTHER FINANCING USES	895,000	763,659	-	-	-	(763,659)	0%
CURRENT CHANGE IN FUND BALANCE	0	107,706	(185,111)	1,139,314	(29,289)	1,002,320	
UNRESTRICTED GENERAL FUND BALANCE - unappropriated (est.)	-	-	-	-	-	-	0%
UNRESTRICTED ASSIGNED GENERAL FUND 6%	871,757	899,412		899,412	-	-	0%
FUND BALANCE - "EXPECTED"	$ 871,757	$ 1,007,118	$ (185,111)	$ 2,038,726	$ (29,289)	$ 1,002,320	202%
Fund Balance Expected:							
Unrestricted Assigned General Fund 6 %	$ 871,757	$ 899,412		$ 899,412		-	100%
Unrestricted Unassigned General Fund (Current Estimate)	$ 0	$ 782,254	$ (185,111)	$ 1,139,315	$ (29,289)	$ 1,002,320	

Cottonwood Heights
45 - Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Period Ending Aprill 30, 2014

DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	CURRENT MONTH ACTUAL	YTD ACTUAL	OUTSTANDING CURRENT YTD ENCUMBRANCE	BUDGET VARIANCE POS (NEG)	YTD ACTUAL % OF AMENDED BUDGET
REVENUES							
STATE GOVERNMENT GRANTS	$ -	$ 3,050,000	$ -	$ 3,050,000	$ -	$ -	0%
LOCAL GRANT REVENUE	-	315,000	-	-	-	(315,000)	0%
INTEREST REVENUES	35,000	35,000	2,409	26,055	-	(8,945)	74%
TOTAL REVENUES	35,000	3,400,000	2,409	3,076,055	-	(323,945)	90%
EXPEDITURES							
PAVEMENT MANAGEMENT	434,000	347,659	-	-	-	347,659	0%
ADA RAMPS	65,000	65,000	-	13,219	-	51,781	20%
INTERSECTION IMPROVEMENTS	-	50,000	-	53,246	-	(3,246)	-100%
TRAFFIC CALMING	54,000	54,000	-	9,945	-	44,055	18%
STORM DRAIN IMPROVEMENTS	25,000	34,169	-	-	-	34,169	0%
CROSS GUTTER REPLACEMENT	42,000	42,000	-	-	-	42,000	0%
BIG COTTONWOOD CANYON TRAIL	196,000	216,000	-	240,355	-	(24,355)	111%
SIDEWALK REPLACEMENT	50,000	50,000	1,000	34,735	-	15,265	69%
CITY CENTER AND PARKS	1,781,767	1,976,630	-	4,931	-	1,971,699	0%
PUBLIC WORKS SITE	877,605	1,400,000	-	-	-	1,400,000	0%
BENGAL BLVD	-	1,351,470	-	20,067	-	1,331,403	1%
SAFE SIDEWALKS	-	5,000	-	-	-	5,000	0%
MOUNTVIEW PARK	-	5,607	26,593	32,200	-	(26,593)	-100%
CIP - SUSTAINABILITY PLAN	-	50,000	-	-	-	50,000	0%
HAZARD MITIGATION	-	75,000	-	75,000	-	-	100%
1700 E RECONSTRUCTION	-	175,531	-	4,515	-	171,016	3%
UNION PK LANDSCAPE/ACMgmt	135,400	939,598	-	845,261	-	94,338	90%
BUTLER MIDDLE AUDITORIUM	500,000	500,000	-	-	-	500,000	0%
FT UNION PARK & RIDE	-	925,000	-	13,993	-	911,008	2%
GOLDEN HILLS PARK	15,000	15,000	-	8,600	-	6,400	57%
TRAFFIC ADAPTIVE	139,050	139,050	-	12,250	-	126,800	9%
PIPPEN DR STORM DRAIN	184,000	184,000	-	-	-	184,000	0%
HIGHLAND DR ACCESS RAMP	-	20,000	-	-	-	20,000	0%
3000 EAST WALL CONSTRUCTION	-	-	330	330	-	(330)	-100%
MISCELLANEOUS SMALL PROJECTS	85,000	59,393	11,315	13,223	-	46,171	22%
CITY MUNICIPAL CENTER	-	-	295,055	293,055	-	(293,055)	-100%
NEIGHBORHOOD ISSUES MISC	-	-	-	-	-	-	0%
TOTAL EXPENDITURES	4,583,822	8,680,107	334,293	1,674,924	-	7,005,183	19%
OTHER FINANCING SOURCES (USES)							
TRANSFERS FROM GENERAL FUND	895,000	694,860	-	-	-	694,860	0%
TRANSFERS FROM GENERAL FUND - Class C	-	68,799	-	-	-	68,799	0%
RESTRICTED STORM DRAIN IMPACT FUND	-	9,169	-	9,169	-	0	100%
IMPACT FEES - CURRENT YEAR COLLECTIONS	-	45,000	3,503	114,525	-	(69,525)	0%
UNRESTRICTED ASSIGNED CIP FUND - appropriated	3,653,822	4,442,279	-	4,442,279	-	-	100%
TOTAL OTHER FINANCING SOURCES	4,548,822	5,260,107	3,503	4,565,973	-	694,134	87%
Fund Balance Expected:							
Unrestricted Assigned CIP Fund Bal (carried forward projects)	$ -	$ (20,000)	(328,382)	5,967,104	$ -	$ 5,987,104	0%

Cottonwood Heights
65-Employee Benefits Fund (an Internal Service Fund)
Statement of Revenues, Expenditures April 30, 2014

DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	CURRENT MONTH ACTUAL	YTD ACTUAL	OUTSTANDING CURRENT YTD ENCUMBRANCE	BUDGET VARIANCE POS (NEG)	YTD ACTUAL % OF AMENDED BUDGET
OPERATING REVENUES							
CHARGES FOR EMPLOYEE BENEFITS	$ 104,371	$ 104,371	$ -	$ -	$ -	$ (104,371)	0%
	104,371	104,371	-	-	-	(104,371)	0%
OPERATING EXPENSES							
EMPLOYEE BENEFIT ACCRUALS	105,271	105,271	-	-	-	105,271	0%
	105,271	105,271	-	-	-	105,271	0%
OPERATING INCOME (LOSS)	(900)	(900)	-	-	-	900	0%
NON-OPERATING REVENUES							
INTEREST REVENUES	900	900	130	1,339	-	439	149%
NON-OPERATING INCOME (LOSS)	900	900	130	1,339	-	439	
Change in Net Position	$ -	$ -	$ 130	$ 1,339	$ -	$ 1,339	0%

NOTE: Balance of Liability Account

NET ACCUMULATED LIABILITY - BEGINNING OF FY	$ 316,031
ACCRUED FUTURE LIABILITY ADDED FY2014	105,271
NET ACCUMULATED LIABILITY - ENDING OF FY	$ 421,302

**Calculations & Accruals made at year-end.

Activity Code Summary
As of
April 30 2014

Activity Number	Activity Name	Adopted Fiscal Year Budget	Changes to Fiscal Year Budget	Modified Fiscal Year Budget	YTD Expenses	YTD Reimbursements or Revenue	Remaining Budget
401	Activity-Neighborhood Watch	500.00	-500.00	0.00	0.00	0.00	0.00
700	Events-Misc. City	4,750.00	-3,667.91 [2]	1,082.09	1,082.09	0.00	0.00
702	Events-Meet the Candidates (YCC Sponsor)	500.00	-339.40	160.60	160.60	0.00	0.00
703	Events-Halloween Event	750.00	-220.23	529.77	529.77	0.00	0.00
704	Events-Emergency Fair	5,000.00	-5,000.00 [2]	0.00	0.00	0.00	0.00
733	Events-CWHPRSA Hosting/Sponsor Contract	10,000.00	0.00	10,000.00	10,000.00	0.00	0.00
718	Events-CWHPRC Adult Tennis Classic Sponsorship	1,500.00	0.00	1,500.00	1,500.00	0.00	0.00
719	Events-CWHPRC Movie in the Park Sponsorship	3,000.00	0.00	3,000.00	3,000.00	0.00	0.00
721	Events-CWHPRC Turkey Day Run Sponsorship	5,000.00	0.00	5,000.00	5,000.00	0.00	0.00
710	Events-Youth City Council	5,000.00	598.73 [2]	5,598.73	5,598.73	-915.00 RV	0.00
713	Events-Bark in the Park/Pooch Plunge	4,000.00	-3,991.03	8.97	8.97	0.00	0.00
716	Events-Easter Egg Hunt	5,500.00	112.48	5,612.48	5,612.48	0.00	0.00
724	Events-Butlerville Days and Float	52,000.00	-8,317.89	43,682.11	60,306.44	-22,864.77 Rb	6,240.44
724	Events-Butlerville Days Taxable Sales	0.00	0.00	0.00	0.00	-708.72 RV	NA
725	Events-History Committee	2,500.00	1,516.20	4,016.20	975.74	0.00	3,040.46
734	Events-History Markers along Big Cottonwood Trail	8,000.00	6,509.08 [1]	14,509.08	14,509.08	0.00	0.00
726	Events-Biking Committee	500.00	-500.00 [2]	0.00	0.00	0.00	0.00
727	Events-Arts Council Play	10,000.00	5,965.68	15,965.68	15,965.68	0.00 Rb	0.00
732	Events-Arts Council Play-carryover from FY2013	0.00	11,957.00 [1]	11,957.00	198.35	0.00	11,758.65
727	Events-Arts Council Play Reimbursements/Ticket Sales	0.00	6,579.03 [3]	6,579.03	0.00	-13,659.48 Rv	6,579.03
727	Events-Arts Council Play Taxable Sales	0.00	2,429.48 [3]	2,429.48	2,429.48	-2,429.48 RV	0.00
732	Events-Arts Council Non Play Activities	0.00	13,887.27 [3]	13,887.27	5,003.08	800.00 Rv	8,884.19
213	Events-Sorenson Literary grant (carryover)	0.00	0.00	0.00	0.00	0.00 RV	0.00
204	Grants-2012-13 ZAP Grant-Arts Council	0.00	6,245.00 [1]	6,245.00	6,245.00	0.00 RV	0.00
728	Events-Night Out Against Crime	0.00	0.00	0.00	0.00	0.00	0.00
729	Events-City Awards and Recognition	0.00	0.00	0.00	0.00	0.00	0.00
730	Events-Volunteer Recognition	4,000.00	1,316.17	5,316.17	5,316.17	0.00	0.00
731	Events-City Banner Program	5,000.00	0.00	5,000.00	1,908.31	0.00	3,091.69
735	Activity-Golden Hills Park Site/Development Plan	0.00	0.00	0.00	0.00	0.00	0.00
	Total	127,500.00	34,579.66	162,079.66	145,349.97	-39,777.45	39,594.46

[1] Budget Amendment-FY2013 carryover
[2] Budget Amendment-Other
[3] Budget Amendment-FY2014 budget earned revenue

Capital Projects
See report on Capital Projects fund 45