Cottonwood Heights

City between the canyons

Finance

2013-14 MONTHLY FINANCIAL REPORT

AS OF

June 30, 2014

July 21, 2014

Cottonwood Heights

The Honorable Mayor and Members of the City Council:

The monthly financial report for the 2013-2014 year, month ending June 30, 2014 is presented for your review and comment. We have accrued expected revenues and expenditures that could be reasonably estimated.

General Fund – Revenue

Real Property Taxes – Annual property tax collections have been completed through the end of fiscal year 2014. Additional delinquent taxes are collected in 2014 and they have been added.

Sales Tax Collections – Collections for the city occur two months behind the merchant's collection. Our collections are up four percent year over year, and estimated at more than $207,077 than prior year collections. We have only one month's actual distribution remaining to be collected.

E911 Emergency Fees – The City continues to receive a part of the E911 revenues generated on telephones within the City boundaries. This revenue is passed through to Valley Emergency Communications Center.

Fee-In-Lieu of Property Taxes – Current collections made in 2014 have been 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 $303,000 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' was close to the annual budget. Building permits exceeded original fiscal year budget by 50 percent. Road Cuts revenues are billed monthly along with over the counter payments. Animal licensing collections have increased in the sixth year of operation.

Intergovernmental Revenues – Class C road funds are paid bi-monthly and are now complete for the fiscal year, with an increase of 2.07 percent over last year. 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 and have ended the year just 1 percent ahead of the annual budget.

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 $44,403 and are mostly credited to Capital Projects Fund balance. The resulting interest is offset by various banking charges.

General Fund – Expenditures

General Government – This department will finish the year within the annual budget. Some individual activities, including Courts & City Prosecutor and City Attorney have slightly exceeded their budget.

Public Safety - The Public Safety department including Police, Fire and Ordinance Enforcement have finished within the annual budget.

Highways & Public Improvements – Public Works has finished the year's expenditures 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 – This department's expenditures are also within the annual 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. We are in the process of completing the prior lease and establishing a new lease for the next two years.

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 $875,615.

General Fund – Fund Balance

Fund Balance - The General Fund balance result for fiscal year 2014 are estimated to be $2,449,781, a decrease of $226,496 from the prior year. Although a decrease from prior year results, the current year General Fund operations returned $772,364 of fund balance from the Adjusted Budget through excess revenues and underspending of budget.

We currently estimate that the available Unrestricted/Unassigned balance will be approximately $1,034,717, an increase of $252,463 from the prior year, and which is net of the $471,063 that has been appropriated as a beginning balance in the FY2015 budget. The Unrestricted/Assigned General Fund Balance of 6.0 percent reserve will increase $24,980 to $924,392.

Capital Projects – Revenue

Revenue - The City received a large Utah legislative grant for Capital Projects. Additional local grant revenues were expected from Salt Lake County, but have not been received. 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 included $23,272,063 for projects and engineering. This is a significant increase due to the recent sales tax revenue bond issued to start construction on the City Municipal Center. Various other projects are itemized as line items in this report.

Capital Projects – Other Financing Sources / Uses

Transfers from General Fund – The budgeted transfer of $806,816 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 and are increased with the increase in construction activity. This includes both storm water and transportation impact fees. This revenue was transferred to Capital Projects Fund this year.

Beginning Fund Balances – The amount of $4,442,279 represented the prior year's ending fund balance appropriated. All budgeted capital projects funding that were unspent in fiscal year 2014 will be reviewed and re-appropriated though budget amendments in 2015 along

with any additional unspent funds from completed projects. Restricted Storm Drain Impact Fee Funds from fiscal year 2013 were $9,169. Ending balance of Capital Project funds are difficult to estimate at this time with the possibility of additional invoices for work completed prior to June 30, 2014 and will require additional reconciliation.

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 completed. By doing so the City should never find itself with an unexpected or unfunded employee benefit liability. The outstanding liability on accrued employee PTO (Personal Time Off) increased this year from the prior year by $1,597. The funded liability balance is $317,628 and is slightly overfunded.

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 June 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	$ 41,266	$ 6,692,428	$ -	$ 72,380	101%
GENERAL SALES AND USE TAXES	4,900,000	5,170,000	1,287,634	5,218,210	-	48,210	101%
E911 EMERGENCY TELEPHONE FEES	320,000	320,000	69,675	275,374	-	(44,626)	86%
FEE-IN-LIEU OF PROPERTY TAXES	395,000	390,000	-	390,535	-	535	100%
FRANCHISE TAXES - CABLE TV	295,000	295,000	74,000	303,018	-	8,018	103%
INNKEEPER TAX	20,000	25,000	2,258	25,862	-	862	103%
TOTAL TAXES	12,550,048	12,820,048	1,474,834	12,905,428	-	85,380	101%
LICENSES AND PERMITS							
BUSINESS LICENSES AND PERMITS	220,000	220,000	-	215,897	-	(4,103)	98%
BUILDINGS, STRUCTURES AND EQUIPMENT	319,500	444,500	35,166	474,518	-	30,018	107%
ROAD CUT FEES	30,000	30,000	375	23,737	-	(6,263)	79%
ANIMAL LICENSES	10,000	10,000	1,041	13,067	-	3,067	131%
TOTAL LICENSES AND PERMITS	579,500	704,500	36,582	727,219	-	22,719	103%
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	4,896	22,146	-	(129)	99%
HOMELAND SECURITY GRANTS	-	9,042	5,040	14,082	-	5,040	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	5,018	31,931	-	13,642	0%
CLASS C ROADS	1,000,000	1,090,000	-	1,088,200	-	(1,800)	100%
LIQUOR FUND ALLOTMENT	43,500	43,500	-	46,582	-	3,082	107%
LOCAL GRANTS	-	12,844	-	12,844	-	-	100%
MISC LOCAL GRANTS	-	3,134	-	6,234			
ULGT GRANT	-	-	-	37,789	-	37,789	0%
TOTAL INTERGOVERNMENTAL REVENUE	1,197,555	1,288,105	14,954	1,279,954	-	(11,251)	99%
CHARGES FOR SERVICE							
ZONING AND SUB-DIVISION FEES	60,000	71,000	5,155	96,987	-	25,987	137%
SALE OF MAPS AND PUBLICATIONS	-	-	40	55			
VARIOUS OTHER FEES	5,500	5,500	850	3,550	-	(1,950)	65%
TOTAL CHARGES FOR SERVICE	65,500	76,500	6,045	100,592	-	24,037	131%
FINES AND FORFEITURES							
COURTS FINES	530,000	530,000	136,620	536,531	-	6,531	101%
FORFEITURES	-	-	-	-	-	-	0%
TOTAL FINES AND FORFEITURES	530,000	530,000	136,620	536,531	-	6,531	101%
MISCELLANEOUS REVENUE							
INTEREST REVENUES	20,000	20,000	1,521	(2,769)	-	(22,769)	-14%
MISCELLANEOUS REVENUES	25,053	26,172	82	13,675	-	(12,496)	52%
POLICE RECORDS REVENUES	10,900	10,900	2,572	17,552		6,652	161%
EVENT REVENUES	-	16,739	-	17,448	-	709	104%
TOTAL MISCELLANEOUS REVENUE	55,953	73,811	4,174	45,906	-	(27,905)	62%
TOTAL REVENUES	$ 14,978,556	$ 15,492,964	$ 1,673,209	$ 15,595,630	$ -	$ 102,666	101%

COTTONWOOD HEIGHTS
11 - GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL PERIOD ENDING June 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	$ 16,780	$ 537,563	$ -	$ 46,837	92%
PLANNING COMMISSION	6,000	6,000	2,039	4,422	-	1,578	74%
LEGISLATIVE COMMITTEES & SPECIAL BODIES	127,500	162,080	11,671	134,132	-	27,948	83%
TOTAL LEGISLATIVE	780,805	752,480	30,490	676,116	-	76,363	90%
JUDICIAL							
COURTS & CITY PROSECUTOR & DEFENDER	370,000	370,000	116,144	377,550	-	(7,550)	102%
TOTAL JUDICIAL	370,000	370,000	116,144	377,550	-	(7,550)	102%
EXECUTIVE AND CENTRAL STAFF							
CITY MANAGER & GENERAL GOVERNMENT	660,899	660,899	55,102	642,853	-	18,047	97%
CITY MANAGER - EMERGENCY MANAGEMENT	30,600	21,928	1,620	4,963		16,964	23%
INFORMATION TECHNOLOGY	134,600	134,600	22,493	96,421	-	38,179	72%
TOTAL EXECUTIVE & CENTRAL STAFF	826,099	817,427	79,216	744,237	-	73,190	91%
ADMINISTRATIVE AGENCIES							
FINANCE	326,017	326,017	27,723	318,035	-	7,982	98%
ATTORNEY	229,182	229,182	50,333	233,163	-	(3,981)	102%
ADMINISTRATIVE SERVICES/RECORDER	420,770	420,770	38,709	404,011	-	16,759	96%
ELECTIONS	77,000	77,000	-	47,129	-	29,871	0%
TOTAL ADMINISTRATIVE AGENCIES	1,052,969	1,052,969	116,765	1,002,339	-	50,630	95%
TOTAL GENERAL GOVERNMENT	3,029,873	2,992,875	342,615	2,800,242	-	192,633	94%
PUBLIC SAFTEY							
POLICE	5,092,745	5,151,573	468,088	5,058,239	-	93,333	98%
FIRE	3,369,817	3,369,817	47,487	3,255,893	-	113,924	97%
ORDINANCE ENFORCEMENT	155,511	155,511	13,084	148,349	-	7,162	95%
TOTAL PUBLIC SAFTEY	8,618,073	8,676,901	528,659	8,462,481	-	214,419	98%
HIGHWAYS AND PUBLIC IMPROVEMENTS							
PUBLIC WORKS (NON-CLASS C)	1,100,767	1,481,951	308,828	1,282,084	-	199,867	87%
IMPACT FEE PROGRAM	-	-	-	-	-	-	0%
CLASS C ROAD PROGRAM	1,000,000	1,090,000	32,740	1,088,200	-	1,800	100%
TOTAL HIGHWAYS AND PUBLIC IMPROVEMENT	2,100,767	2,571,951	341,568	2,370,285	-	201,666	92%
COMMUNITY AND ECONOMIC DEVELOPMENT							
COMMUNITY AND ECONOMIC DEVELOPMENT	47,000	53,000	-	17,550	-	35,450	33%
PLANNING	420,920	437,426	38,905	423,248		14,178	97%
ENGINEERING	435,000	535,000	97,201	528,696	-	6,304	99%
TOTAL COMMUNITY & ECONOMIC DEVELOPMENT	902,920	1,025,426	136,106	969,494	-	55,932	95%

7

COTTONWOOD HEIGHTS
11 - GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL PERIOD ENDING June 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	13,300	321,876	-	5,047	98%
TOTAL DEBT SERVICE	326,923	326,923	13,300	321,876	-	5,047	98%
TOTAL EXPENDITURES	$ 14,978,556	$ 15,594,076	$ 1,362,247	$ 14,924,378	$ -	$ 669,698	96%
EXCESS (DEFIC) OF REVENUES OVER EXPENDITURES	$ -	$ (101,112)	$ 310,961	$ 671,252	$ -	$ 772,364	
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	-	-	-	-	-	0%
TOTAL OTHER FINANCING SOURCES	895,000	972,477	-	972,477	-	0	100%
Subtotal Available Revenues & Sources	895,000	871,365	310,961	1,643,729	-	772,365	189%
TRANSFER TO CAPITAL IMPROVEMENT FUND - Class C Roads	-	68,799	68,799	68,799	-	-	0%
TRANSFER TO CAPITAL IMPROVEMENT FUND	895,000	806,816	806,816	806,816	-	-	100%
TOTAL OTHER FINANCING USES	895,000	875,615	875,615	875,615	-	-	100%
CURRENT CHANGE IN FUND BALANCE	0	(4,250)	(564,653)	768,115	-	772,365	
UNRESTRICTED GENERAL FUND BALANCE - unappropriated (est.)	-	782,254	-	762,645	-	(19,609)	0%
RESTRICTED PREPAID FUND BALANCE	-	-	-	19,609	-	19,609	0%
UNRESTRICTED ASSIGNED GENERAL FUND 6%	871,757	899,412		899,412	-	-	0%
FUND BALANCE - "RESULT"	$ 871,757	$ 1,677,416	$ (564,653)	$ 2,449,781	$ -	$ 772,365	146%
Fund Balance - Allocation:		FYE 2013		FYE 2014			
Unrestricted Assigned General Fund 6 % (Based on FY 15 Revenues)	$ 871,757	$ 899,412	$ 24,980	$ 924,392	$ -	$ 24,980	
FY 2015 - General Fund Beg Bal Appropriated		972,477		471,063		(501,414)	
Non-spendable Prepaids Fund Balance		22,134		19,609		(2,525)	
Unrestricted Unassigned General Fund (Current Estimate)	$ 0	$ 782,254		$ 1,034,717	$ -	$ 252,463	

Cottonwood Heights
45 - Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Period Ending June 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	315,000	-	-	0%
INTEREST REVENUES	35,000	35,000	1,254	29,046	-	(5,954)	83%
TOTAL REVENUES	35,000	3,400,000	316,254	3,394,046	-	(5,954)	100%
EXPEDITURES							
PAVEMENT MANAGEMENT	434,000	1,401,541	326,824	326,824	-	1,074,717	23%
ADA RAMPS	65,000	65,000	34,450	47,669	-	17,331	73%
INTERSECTION IMPROVEMENTS	-	374,825	6,083	59,977	-	314,848	16%
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	56,032	56,032	-	(14,032)	133%
BIG COTTONWOOD CANYON TRAIL	196,000	240,355	-	240,355	-	-	100%
SIDEWALK REPLACEMENT	50,000	50,000	21,689	57,424	-	(7,424)	115%
CITY CENTER AND PARKS	1,781,767	4,931	-	4,931	-	-	100%
PUBLIC WORKS SITE	877,605	1,936,500	-	-	-	1,936,500	0%
BENGAL BLVD	-	1,351,470	55,280	91,750	-	1,259,720	7%
SAFE SIDEWALKS	-	5,000	-	-	-	5,000	0%
MOUNTVIEW PARK	-	32,200	-	32,200	-	-	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	5,290	850,551	-	89,048	91%
BUTLER MIDDLE AUDITORIUM	500,000	500,000	500,000	500,000	-	-	100%
FT UNION PARK & RIDE	-	925,000	12,063	31,123	-	893,878	3%
GOLDEN HILLS PARK	15,000	15,000	-	4,300	-	10,700	29%
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	-	97,500	75,807	90,851	-	6,649	93%
MISCELLANEOUS SMALL PROJECTS	85,000	59,393	331	331	-	59,062	1%
CITY MUNICIPAL CENTER	-	14,500,000	1,990,021	3,942,709	-	10,557,291	27%
NEIGHBORHOOD ISSUES MISC	-	-	-	-	-	-	0%
TOTAL EXPENDITURES	4,583,822	23,272,063	3,083,868	6,438,735	-	16,833,328	28%
OTHER FINANCING SOURCES (USES)							
TRANSFERS FROM GENERAL FUND	895,000	806,816	806,816	806,816	-	(0)	100%
TRANSFERS FROM GENERAL FUND - Class C	-	68,799	68,799	68,799	-	(0)	0%
RESTRICTED STORM DRAIN IMPACT FUND	-	9,169	-	9,169	-	0	100%
IMPACT FEES - CURRENT YEAR COLLECTIONS	-	45,000	-	119,303	-	(74,303)	0%
REVENUE BOND PROCEEDS	-	14,500,000	3,937,833	3,937,833	-	10,562,167	0%
UNRESTRICTED ASSIGNED CIP FUND - appropriated	3,653,822	4,442,279	-	4,442,279	-	-	100%
TOTAL OTHER FINANCING SOURCES	4,548,822	19,872,063	4,813,448	9,384,199	-	10,487,864	47%
Fund Balance Expected:							
Unrestricted Assigned CIP Fund Bal (carried forward projects)	$ -	$ (0)	2,045,833	6,339,510	$ -	$ 6,339,510	0%

Cottonwood Heights
65-Employee Benefits Fund (an Internal Service Fund)
Statement of Revenues, Expenditures June 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	1,597	1,597	-	103,674	0%
	105,271	105,271	1,597	1,597	-	103,674	0%
OPERATING INCOME (LOSS)	(900)	(900)	(1,597)	(1,597)	-	(697)	0%
NON-OPERATING REVENUES							
INTEREST REVENUES	900	900	127	1,597	-	697	177%
NON-OPERATING INCOME (LOSS)	900	900	127	1,597	-	697	
Change in Net Position	$ -	$ -	$ (1,470)	$ 0	$ -	$ 0	0%

NOTE: Balance of Liability Account

NET ACCUMULATED LIABILITY - BEGINNING OF FY	$ 316,031
ACCRUED FUTURE LIABILITY ADDED FY2014	1,597
NET ACCUMULATED LIABILITY - ENDING OF FY	$ 317,628

**Calculations & Accruals made at year-end.

Activity Code Summary
As of
Jun 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	1,582.09	0.00	-500.00
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	5,905.17	-915.00 RV	-306.44
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	63,834.95	-22,864.77 Rb	2,711.93
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	499.67	0.00	11,457.33
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	5,217.48	800.00 Rv	8,669.79
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	150,200.64	-39,777.45	34,743.79

[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