Ogden City

City Council Joint Study Session Notice
February 23, 2016 - *5:30 p.m.*
City Council Work Room
Municipal Building – Third Floor
2549 Washington Boulevard, Ogden, Utah 84401

AMENDED

Notice is hereby given that the Ogden City Council, also acting as the Ogden Redevelopment Agency, will meet for a joint study session on Tuesday, February 23, 2016 at 5:30 p.m., in the Council work room, on the third floor of the Municipal Building, 2549 Washington Boulevard, in Ogden City, Weber County, Utah.

The purpose of the joint study session is to discuss the agenda items for the City Council and Special Redevelopment meetings, which begin at 6:00 p.m., and to discuss the Quarterly Budget Report, Council business, and Board business.

***Pursuant to Section 52-4-207 "Electronic Meetings" of the Open and Public Meetings Law, Chair White will participate in the meeting via teleconference and such electronic means will provide the public body the ability to communicate via the teleconference.

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In compliance with the Americans with Disabilities Act, persons needing auxiliary communicative aids and services for this meeting should contact the Management Services Department at 629-8701 (TDD # 629-8949) or by email: ADACompliance@ci.ogden.ut.us at least 48 hours in advance of the meeting.

CERTIFICATE OF POSTING

The undersigned, duly appointed City Recorder, does hereby certify that the above notice and/or agenda was posted in three public places within the Ogden City Limits on this 22nd day of February, 2016. These public places being: 1) City Recorder's Office on the 2nd floor of the Municipal Building; 2) 2nd floor foyer of the Municipal Building; and 3) the Weber County Library. A copy was posted to the Utah State Public Notice Website and the Ogden City Website, as well as provided to the Standard-Examiner.

TRACY HANSEN, MMC
OGDEN CITY RECORDER

Visit the City Council Meetings page at: councilmeetings.ogdencity.com
Ogden City Council Agenda Information Line – 801-629-8159

City Council Study Session
COUNCIL STAFF REVIEW

FY2016 QUARTERLY FINANCIAL REPORT
- ***Second Quarter Ending 12-31-15***

PURPOSE OF WORK SESSION: **To Review and Discuss Second Quarter FY2016 Financial Report**

Executive Summary

The Council will review and discuss the Second Quarter FY2016 Financial Report.

Background

Utah Code Ann. § 10-6-147 requires the city finance manager to "prepare and present to the governing body appropriate quarterly financial reports, prepared in the manner prescribed in the Uniform Accounting Manual for Utah Cities." The report is required only for the first, second and third quarters. The annual Comprehensive Financial Audit Report (CAFR) serves as the fourth quarter report.

The Council adopts Financial Principles each year. These Financial Principles are jointly reviewed by the Administration and Council and can be amended as agreed. The adopted Financial Principals state the following regarding quarterly budget reports:

8. *The Administration will provide quarterly budget reports to the Council within 45 days after the end of each quarter which compare actual revenues and expenditures to budgeted amounts.*

9. *The Administration will provide quarterly financial reports to the City Council within 45 days after the end of each quarter that include the following financial reports:*
    a. Balance sheet for governmental funds
    b. Fund balance analysis for governmental funds
    c. Cash balance analysis for proprietary funds.

These reports are not required to contain notes to the financial statements. Estimates can be included as appropriate.

The proprietary (Enterprise) funds are Water, Sewer, Refuse, Airport, Golf, Recreation, BDO and Medical funds.

February 9, 2016
The Council Office received a Transmittal and the Quarterly Financial Report for the second quarter of FY2016.

Summary - General Fund Revenues
Overall, the General Fund is projecting a windfall of approximately $217,000 due to increases in licenses and permits of approximately $336,000. Taxes are projecting a slight shortfall due to reduced Telecommunication License Fees revenues ($56,000). Fines and Forfeitures are also projected to be below budget ($64,000).

Other Funds
The other City Funds appear to be tracking with the FY2016 Budget.

Questions

Please discuss the overall message of the second quarter budget report.

Council Staff Contact: **Janene Eller-Smith, (801) 629-8165**

OGDEN CITY COUNCIL TRANSMITTAL

Date:	January 31, 2016
To:	Ogden City Council
From:	Lisa Stout, Comptroller
RE:	Quarterly Budget Report

Staff Contact:	Lisa Stout, Comptroller, extension 8713
Recommendation:	Accept for review
Document(s):	Ogden City Quarterly Budget Report

Executive Summary

The attached Quarterly Budget Report for the quarter ended September 30th, includes the following:

- Fund Revenue & Expenditure Summary
- General Fund Revenue Summary
- General Fund Departmental Expenditure Summary
- Special Assessment Funds Revenue & Expenditure Summary
- Capital Improvement Fund Revenue & Expenditure Summary
- Enterprise Funds Revenue & Expenditure Summary with Statement of Revenues, Expenses, & Cash Statement
- Internal Service Funds Revenue & Expenditure Summary
- Trust Funds Financial Information
- Grant Funds Financial Information
- RDA Fund Financial Information
- MBA Fund Financial Information

Background

Please note the following:

- The data used to create this report is unaudited

Proposal

Accept for review and discussion at a work session as needed.

Fiscal Impact

No fiscal impact.

Ogden City

Financial

Quarterly Report

Period Ending 12/31/2015

Unaudited

OGDEN CITY
FUND REVENUE & EXPENDITURE SUMMARY
As of December 31, 2015

	BUDGET	ACTUAL	PERCENT	BALANCE
GENERAL FUND				
REVENUE	55,949,135	27,847,559	50%	28,101,576
EXPENDITURES	55,949,135	25,380,694	45%	30,568,441
	-	2,466,865		
SPECIAL ASSESSMENT FUNDS				
REVENUE	268,875	103,874	39%	165,001
EXPENDITURES	268,875	117,363	44%	151,512
	-	(13,489)		
CAPITAL IMPROVEMENTS FUND				
REVENUE	30,104,389	1,555,202	5%	28,549,187
EXPENDITURES	30,104,389	3,297,986	11%	26,806,403
	-	(1,742,784)		
WATER UTILITY FUND				
REVENUE	34,885,576	10,287,620	29%	24,597,956
EXPENDITURES	34,885,576	11,346,846	33%	23,538,730
	-	(1,059,226)		
SANITARY SEWER UTILITY FUND				
REVENUE	14,405,762	5,354,959	37%	9,050,803
EXPENDITURES	14,405,762	5,013,560	35%	9,392,202
	-	341,399		
REFUSE UTILITY FUND				
REVENUE	5,555,525	2,694,292	48%	2,861,233
EXPENDITURES	5,555,525	2,002,578	36%	3,552,947
	-	691,714		
HINCKLEY AIRPORT FUND				
REVENUE	4,347,586	690,421	16%	3,657,165
EXPENDITURES	4,347,586	2,332,076	54%	2,015,510
	-	(1,641,655)		
GOLF FUND				
REVENUE	1,703,242	709,790	42%	993,452
EXPENDITURES	1,703,242	801,365	47%	901,877
	-	(91,574)		
RECREATION ENTERPRISE FUND				
REVENUE	270,075	81,859	30%	188,216
EXPENDITURES	270,075	128,029	47%	142,046
	-	(46,170)		
PROPERTY MANAGEMENT FUND - BDO				
REVENUE	15,487,800	1,482,424	10%	14,005,376
EXPENDITURES	15,487,800	6,605,629	43%	8,882,171
	-	(5,123,205)		

OGDEN CITY
FUND REVENUE & EXPENDITURE SUMMARY
As of December 31, 2015

	BUDGET	ACTUAL	PERCENT	BALANCE
STORM SEWER FUND				
REVENUE	11,329,348	2,296,260	20%	9,033,088
EXPENDITURES	11,329,348	1,931,993	17%	9,397,355
	-	364,267		
MEDICAL FUND				
REVENUE	8,045,258	3,315,938	41%	4,729,320
EXPENDITURES	8,045,258	3,140,824	39%	4,904,434
	-	175,114		
FACILITIES/FLEET/STORES FUND				
REVENUE	11,672,588	4,920,711	42%	6,751,877
EXPENDITURES	11,672,588	5,382,772	46%	6,289,816
	-	(462,061)		
MANAGEMENT INFORMATION SYSTEMS FUND				
REVENUE	4,689,627	2,332,481	50%	2,357,146
EXPENDITURES	4,689,627	1,983,873	42%	2,705,754
	-	348,608		
RISK MANAGEMENT FUND				
REVENUE	1,602,475	802,970	50%	799,505
EXPENDITURES	1,602,475	1,161,808	73%	440,667
	-	(358,838)		
NICHOLAS & CEMETERY TRUST FUNDS				
REVENUE	201,500	6,964	3%	194,536
EXPENDITURES	201,500	1,715	1%	199,785
	-	5,249		
MISCELLANEOUS GRANTS & DONATIONS FUND				
REVENUE	1,356,146	(49,752)	-4%	1,405,898
EXPENDITURES	1,356,146	51,471	4%	1,304,675
	-	(101,223)		
MAJOR GRANTS FUND				
REVENUE	9,033,200	2,950,264	33%	6,082,936
EXPENDITURES	9,033,200	2,745,432	30%	6,287,768
	-	204,832		
REDEVELOPMENT AGENCY				
REVENUE	21,615,025	12,725,880	59%	8,889,145
EXPENDITURES	21,615,025	5,182,812	24%	16,432,213
	-	7,543,068		
MUNICIPAL BUILDING AUTHORITY				
REVENUE	544,800	267,843	49%	276,957
EXPENDITURES	544,800	89,812	16%	454,988
	-	178,031		
TOTAL ALL FUNDS AND AGENCIES				
REVENUE	***$221,738,584***	***$78,081,300***	***35%***	***$143,657,284***
EXPENDITURES	***$221,738,584***	***$76,766,645***	***35%***	***$144,971,939***
	$0	*$1,314,656*		

OGDEN CITY
GENERAL FUND REVENUE SUMMARY
As of December 31, 2015

GENERAL FUND - 1000

TAXES					PROJECTED	**EXCESS**
1	BUDGET	RECEIVED	PERCENT	BALANCE	RECEIPTS	**(SHORTAGE)**
	$40,224,850	$20,910,041	52%	$19,314,809	$19,258,800	**($56,009)**

It is estimated at this time that State Telecommunication License Fees will come in approximately $56,000 under projections.

LICENSES AND PERMITS					PROJECTED	**EXCESS**
2	BUDGET	RECEIVED	PERCENT	BALANCE	RECEIPTS	**(SHORTAGE)**
	$2,434,500	$1,471,171	60%	$963,329	$1,300,275	**$336,946**

Most business license revenue is received in December and January. Based on year to date revenue compared to FY 2015 receipts it is anticipated that revenues will exceed projections in this area.

INTERGOVERNMENTAL					PROJECTED	**EXCESS**
3	BUDGET	RECEIVED	PERCENT	BALANCE	RECEIPTS	**(SHORTAGE)**
	$3,557,173	$1,055,316	30%	$2,501,857	$2,501,857	**$0**

Most grants require reports of actual expenditures before reimbursement. It is anticipated that projected revenues will be received. Class B & C Road funds are included in this category and make up the majority of this revenue class.

CHARGES FOR SERVICES					PROJECTED	**EXCESS**
4	BUDGET	RECEIVED	PERCENT	BALANCE	RECEIPTS	**(SHORTAGE)**
	$3,699,650	$1,932,866	52%	$1,766,784	$1,766,784	**$0**

FINES AND FORFEITURES					PROJECTED	**EXCESS**
5	BUDGET	RECEIVED	PERCENT	BALANCE	RECEIPTS	**(SHORTAGE)**
	$2,470,000	$1,213,475	49%	$1,256,525	$1,192,500	**($64,025)**

Based on year to date receipts compared to FY 2015 receipts it is anticipated that Court Fines & Forfeitures could be $40,000 to $70,000 short.

OTHER REVENUE CATEGORIES					PROJECTED	**EXCESS**
6,7,&8	BUDGET	RECEIVED	PERCENT	BALANCE	RECEIPTS	**(SHORTAGE)**
	3,562,962	1,264,690	35%	$2,298,272	$2,298,272	**$0**

Revenue projections are expected to be met.

FUND TOTALS	**$55,949,135**	**$27,847,559**	**50%**	**$28,101,576**	**$28,318,487**	
ANTICIPATED NET GENERAL FUND REVENUES OVER (SHORT) of BUDGET						**$216,911**

OGDEN CITY
GENERAL FUND DEPARTMENTAL EXPENDITURE SUMMARY
As of December 31, 2015

GENERAL FUND

MAYOR		BUDGET	EXPENDED	PERCENT	BALANCE
100	PERSONNEL SERVICES	539,350	219,970	41%	319,380
	SUPPLIES	11,975	4,684	39%	7,291
	CHARGES FOR SERVICES	41,750	10,498	25%	31,252
	OTHER OPER EXPENSES	16,575	606	4%	15,969
	TOTAL	**$ 609,650**	**$ 235,758**	**39%**	**$ 373,892**

COUNCIL		BUDGET	EXPENDED	PERCENT	BALANCE
150	PERSONNEL SERVICES	783,425	369,248	47%	414,177
	SUPPLIES	5,550	601	11%	4,949
	CHARGES FOR SERVICES	374,325	38,637	10%	335,688
	OTHER OPER EXPENSES	53,300	19,767	37%	33,533
	TOTAL	**$ 1,216,600**	**$ 428,252**	**35%**	**$ 788,348**

MANAGEMENT SERVICES		BUDGET	EXPENDED	PERCENT	BALANCE
200	PERSONNEL SERVICES	3,487,975	1,505,010	43%	1,982,965
	SUPPLIES	93,825	23,799	25%	70,026
	CHARGES FOR SERVICES	613,925	272,992	44%	340,933
	OTHER OPER EXPENSES	114,100	22,468	20%	91,632
	TOTAL	**$ 4,315,973**	**$ 1,825,138**	**42%**	**$ 2,490,835**

CITY ATTORNEY		BUDGET	EXPENDED	PERCENT	BALANCE
250	PERSONNEL SERVICES	1,095,325	517,535	47%	577,790
	SUPPLIES	14,325	4,183	29%	10,142
	CHARGES FOR SERVICES	63,375	20,630	33%	42,745
	OTHER OPER EXPENSES	11,525	7,388	64%	4,137
	TOTAL	**$ 1,184,550**	**$ 549,736**	**46%**	**$ 634,814**

NON DEPARTMENTAL		BUDGET	EXPENDED	PERCENT	BALANCE
300	PERSONNEL SERVICES	100,000	-	0%	100,000
	SUPPLIES	-	2,748		(2,748)
	CHARGES FOR SERVICES	1,491,750	578,668	39%	913,082
	OTHER OPER EXPENSES	1,425,825	708,089	50%	717,736
	DATA PROCESSING	1,675,775	837,875	50%	837,900
	DEBT SERVICE	2,260,250	2,173,517	96%	86,733
	CAPITAL OUTLAY	70,000	35,050	50%	34,950
	INTERFUND TRANSFERS	910,000	454,900	50%	455,100
	BUILDINGS	248,000	248,000	100%	-
	TOTAL	**$ 8,181,600**	**$ 5,038,847**	**62%**	**$ 3,142,753**

As a reminder, the $100,000 in Personnel in Non-Departmental is the Contingency for vacation buy-back.
Debt service is not paid evenly throughout the fiscal year.

OGDEN CITY
GENERAL FUND DEPARTMENTAL EXPENDITURE SUMMARY
As of December 31, 2015

GENERAL FUND

POLICE		BUDGET	EXPENDED	PERCENT	BALANCE
350	PERSONNEL SERVICES	16,857,100	7,175,990	43%	9,681,110
	SUPPLIES	632,687	338,662	54%	294,025
	CHARGES FOR SERVICES	1,097,175	345,800	32%	751,375
	OTHER OPER EXPENSES	920,650	426,536	46%	494,114
	TOTAL	**$ 19,507,612**	**$ 8,286,988**	**42%**	**$ 11,220,624**

FIRE		BUDGET	EXPENDED	PERCENT	BALANCE
400	PERSONNEL SERVICES	6,423,475	3,049,356	47%	3,374,119
	SUPPLIES	164,225	31,525	19%	132,700
	CHARGES FOR SERVICES	79,900	23,978	30%	55,922
	OTHER OPER EXPENSES	314,350	180,956	58%	133,394
	CAPITAL OUTLAY	29,000	3,580	12%	25,420
	TOTAL	**$ 7,010,950**	**$ 3,289,396**	**47%**	**$ 3,721,554**

PUBLIC SERVICES

	PUBLIC SERVICES ADMIN	BUDGET	EXPENDED	PERCENT	BALANCE
850100	PERSONNEL SERVICES	435,100	161,022	37%	274,078
	SUPPLIES	32,775	6,419	20%	26,356
	CHARGES FOR SERVICES	13,525	8,773	65%	4,752
	OTHER OPER EXPENSES	45,300	23,816	53%	21,484
	TOTAL	**$ 526,700**	**$ 200,030**	**38%**	**$ 326,670**

	PARKS/CEMETERY	BUDGET	EXPENDED	PERCENT	BALANCE
850200	PERSONNEL SERVICES	1,830,625	790,789	43%	1,039,836
	SUPPLIES	287,500	161,816	56%	125,684
	CHARGES FOR SERVICES	606,250	423,184	70%	183,066
	OTHER OPER EXPENSES	422,950	212,669	50%	210,281
	TOTAL	**$ 3,147,325**	**$ 1,588,459**	**50%**	**$ 1,558,866**

	RECREATION	BUDGET	EXPENDED	PERCENT	BALANCE
850400	PERSONNEL SERVICES	945,850	463,570	49%	482,280
	SUPPLIES	112,475	33,579	30%	78,896
	CHARGES FOR SERVICES	395,950	89,577	23%	306,373
	OTHER OPER EXPENSES	90,750	56,080	62%	34,670
	DATA PROCESSING	10,550	5,561	53%	4,989
	TOTAL	**$ 1,555,575**	**$ 648,367**	**42%**	**$ 907,208**

	CHRISTMAS VILLAGE & AMPHITHEATRE	BUDGET	EXPENDED	PERCENT	BALANCE
850800	PERSONNEL SERVICES	154,600	113,971	74%	40,629
	SUPPLIES	34,500	32,901	95%	1,599
	CHARGES FOR SERVICES	10,000	11,300	113%	(1,300)
	OTHER OPER EXPENSES	64,500	29,174	45%	35,326
	TOTAL	**$ 263,600**	**$ 187,345**	**71%**	**$ 76,255**

Christmas Village is a seasonal activity, it is epected that the expenditures are primarily during the 2nd quarter of the year.

OGDEN CITY
GENERAL FUND DEPARTMENTAL EXPENDITURE SUMMARY
As of December 31, 2015

GENERAL FUND

	STREETS	BUDGET	EXPENDED	PERCENT	BALANCE
855200	PERSONNEL SERVICES	1,221,175	560,339	46%	660,836
	SUPPLIES	173,850	40,720	23%	133,130
	CHARGES FOR SERVICES	552,125	108,707	20%	443,418
	OTHER OPER EXPENSES	1,150,875	344,160	30%	806,715
	TOTAL	**$ 3,098,025**	**$ 1,053,925**	**34%**	**$ 2,044,100**

	ENGINEERING	BUDGET	EXPENDED	PERCENT	BALANCE
855300	PERSONNEL SERVICES	926,700	465,848	50%	460,852
	SUPPLIES	19,800	3,718	19%	16,082
	CHARGES FOR SERVICES	41,250	(334,805)	-812%	376,055
	OTHER OPER EXPENSES	43,400	16,622	38%	26,778
	TOTAL	**$ 1,031,150**	**$ 151,383**	**15%**	**$ 879,767**

Charges for services budget and expenses are negative due to a reclassification of expenses to the Utility Funds.

COMMUNITY & ECONOMIC DEVELOPMENT		BUDGET	EXPENDED	PERCENT	BALANCE
550	PERSONNEL SERVICES	3,376,975	1,471,534	44%	1,905,441
	SUPPLIES	77,650	26,986	35%	50,664
	CHARGES FOR SERVICES	257,300	140,469	55%	116,831
	OTHER OPER EXPENSES	574,775	251,505	44%	323,270
	OTHER FINANCING USES	13,125	6,525	50%	6,600
	TOTAL	**$ 4,299,825**	**$ 1,897,069**	**44%**	**$ 2,402,756**

GENERAL FUND TOTALS	**55,949,135**	**25,380,694**	**45%**	**30,568,441**

OGDEN CITY
SPECIAL ASSESSMMENT FUNDS REVENUE & EXPENSE SUMMARY
As of December 31, 2015

SPECIAL ASSESSMENTS FUNDS - 2100 & 3100

SPECIAL ASSESSMENT - 3100

TAXES					PROJECTED	
1	BUDGET	RECEIVED	PERCENT	BALANCE	RECEIPTS	**EXCESS (SHORTAGE)**
	$110,000	$78,338	71%	$31,662	$70,000	**$38,338**

SPECIAL ASSESSMENTS					PROJECTED	
5	BUDGET	RECEIVED	PERCENT	BALANCE	RECEIPTS	**EXCESS (SHORTAGE)**
	$112,500	$10,940	10%	$101,560	$30,000	**($71,560)**

OTHER REVENUE CATEGORIES					PROJECTED	
6,7,8	BUDGET	RECEIVED	PERCENT	BALANCE	RECEIPTS	**EXCESS (SHORTAGE)**
	$46,375	$14,597	31%	$31,778	$31,778	**$0**

This is the transfer from the City to the district and interest. Additionally a use of fund balance is included in this amount of $31,500.

FUND TOTALS	**$268,875**	**$103,874**	**39%**	**$165,001**	**$131,778**	
ANTICIPATED NET SPEC REVENUE FDS REV OVER (SHORT) of BUDGET						**($33,223)**

EXPENDITURES

SPECIAL ASSESSMENT FUNDS

SPECIAL ASSESSMENTS

	BUDGET	EXPENDED	PERCENT	BALANCE
CHARGES FOR SERVICES	$172,750	$115,774	67%	$56,976
OTHER OPER EXPENSES	$96,125	$1,589	2%	$94,536
TOTAL	**$268,875**	**$117,363**	**44%**	**$151,512**

OGDEN CITY
CAPITAL IMPROVEMENT FUND REVENUE & EXPENSE SUMMARY
As of December 31, 2015

CAPITAL IMPROVEMENT FUND - 4100

REVENUE

INTERGOVERNMENTAL 3	BUDGET	RECEIVED	PERCENT	BALANCE	PROJECTED RECEIPTS	**EXCESS (SHORTAGE)**
	$103,675	$0	0%	$103,675	$103,675	**$0**

RAMP grant funds are included in intergovernmental revenue.

CHARGES FOR SERVICES 4	BUDGET	RECEIVED	PERCENT	BALANCE	PROJECTED RECEIPTS	**EXCESS (SHORTAGE)**
	$0	$37,500		($37,500)	$0	**$37,500**

Payment from Dino Park to be used for Trails. A budget opening to recognize this revenue is need for FY16.

OTHER REVENUE CATEGORIES 6,7,&8	BUDGET	RECEIVED	PERCENT	BALANCE	PROJECTED RECEIPTS	**EXCESS (SHORTAGE)**
	$30,000,714	$1,517,702	5%	$28,483,012	$28,483,012	**$0**

Items here are road funds transferred from the general fund, Medical Services and interest. The carryovers from FY 2015, which includes several grant budgets included in FY 2015 budget openings.

FUND TOTALS	**$30,104,389**	**$1,555,202**	**5%**	**$28,549,187**	**$28,586,687**	
ANTICIPATED NET CIP FUND REVENUES OVER (SHORT) of BUDGET						**$37,500**

EXPENDITURES

CAPITAL IMPROVEMENTS

	BUDGET	EXPENDED	PERCENT	BALANCE
MANAGEMENT SERVICES	$827,089	$645	0%	$826,444
NON DEPARTMENTAL	$1,487,492	$157,554	11%	$1,329,938
FIRE	$3,452,544	$843,500	24%	$2,609,044
PUBLIC SERVICES	$24,304,313	$2,296,286	9%	$22,008,027
TOTAL	**$30,104,389**	**$3,297,986**	**11%**	**$26,806,403**

Detail by project provided in the CIP quarterly report.

OGDEN CITY
WATER FUND REVENUE & EXPENSE SUMMARY
As of December 31, 2015

WATER UTILITY FUND - 5100

REVENUE

TAXES						
1	BUDGET	RECEIVED	PERCENT	BALANCE	PROJECTED RECEIPTS	**EXCESS (SHORTAGE)**
	$864,600	$0	0%	$864,600	$864,600	**$0**

This is recorded during end of year adjustments. It is tied to the Weber Basin Water District cost to Ogden City.

CHARGES FOR SERVICES						
4	BUDGET	RECEIVED	PERCENT	BALANCE	PROJECTED RECEIPTS	**EXCESS (SHORTAGE)**
	$19,437,650	$10,253,612	53%	$9,184,038	$9,184,038	**$0**

OTHER REVENUE CATEGORIES						
6,7,&8	BUDGET	RECEIVED	PERCENT	BALANCE	PROJECTED RECEIPTS	**EXCESS (SHORTAGE)**
	$14,583,326	$34,008	0%	$14,549,318	$14,549,318	**$0**

Includes use of retained earnings.

FUND TOTALS	**$34,885,576**	**$10,287,620**	**29%**	**$24,597,956**	**$24,597,956**	
ANTICIPATED NET WATER FUND REVENUES OVER (SHORT) of BUDGET						**$0**

EXPENDITURES

WATER UTILITY

	BUDGET	EXPENDED	PERCENT	BALANCE
PERSONNEL SERVICES	$3,951,575	$1,735,547	44%	$2,216,028
SUPPLIES	$1,003,000	$485,075	48%	$517,925
CHARGES FOR SERVICES	$1,766,025	$609,298	35%	$1,156,727
OTHER OPER EXPENSES	$4,904,075	$1,585,893	32%	$3,318,182
DATA PROCESSING	$466,550	$185,678	40%	$280,872
NON OPERATING EXPENSE	$7,539,675	$4,058,747	54%	$3,480,928
CAPITAL OUTLAY	$14,428,491	$2,622,273	18%	$11,806,218
OTHER FINANCING USES	$826,185	$64,335	8%	$761,850
TOTAL	**$34,885,576**	**$11,346,846**	**33%**	**$23,538,730**

Other Financing Uses is budgeted profit from operations.

Profit/(Loss) to date (encumbrances not included) ($1,059,226)

Cash in Bank	September 30, 2015	$11,507,004
Cash in Bank	**December 31, 2015**	**$11,181,678**

OGDEN CITY CORPORATION
STATEMENT OF REVENUES, EXPENSES AND CASH
WATER FUND
Quarter Ended December 31, 2015

	Annual Budget	1st Quarter Actual	2nd Quarter Actual	YTD Actual	YTD % of Budget Received / Expended
OPERATING REVENUES:					
Charges for services	$ 18,647,650	$ 5,796,662	$ 4,062,051	$ 9,858,713	52.9%
Special district taxes	864,600	-	-	-	0.0%
Accounting charges	790,000	197,350	197,550	394,900	50.0%
Miscellaneous income	7,500	75	290	365	4.9%
Total revenue	20,309,750	5,994,087	4,259,891	10,253,978	50.5%
OPERATING EXPENSES:					
Personal services:					
Salaries and wages	2,532,850	475,141	648,749	1,123,890	44.4%
Benefits	1,421,875	259,867	352,805	612,672	43.1%
Supplies:					
Office supplies	241,600	39,073	48,347	87,420	36.2%
Operating supplies	521,100	162,448	85,719	248,167	47.6%
Repair and maintenance supplies	261,025	70,218	121,759	191,977	73.5%
Charges for services:					
Public utility services	557,950	120,602	141,276	261,878	46.9%
Travel and education	21,000	415	2,950	3,365	16.0%
Contracted agreements	1,238,925	138,138	158,583	296,721	23.9%
Other operating expenses:					
Rental charges	112,500	26,022	25,923	51,945	46.2%
Fiscal charges	3,210,100	802,600	802,500	1,605,100	50.0%
Depreciation	2,000,000	-	1,073,575	1,073,575	53.7%
Data processing and computer equipment	466,550	93,314	92,364	185,678	39.8%
Maintenance and repair	699,375	26,660	50,037	76,697	11.0%
Vehicle operating expenses	467,750	97,224	102,134	199,358	42.6%
Water purchase	1,013,125	-	-	-	0.0%
Claims payments	-	-	-	-	0.0%
Miscellaneous	535,600	55,191	132,957	188,148	35.1%
Total operating expenses	15,301,325	2,366,913	3,839,678	6,206,591	40.6%
Operating income (loss)	5,008,425	3,627,174	420,213	4,047,387	80.8%
NON-OPERATING REVENUES (EXPENSES):					
Revenues:					
Interest income	50,000	1,573	2,359	3,932	7.9%
Gain on sale of assets	35,000	11,949	17,761	29,710	84.9%
Expenses:					
Other	(763,850)	(2,000)	-	(2,000)	0.0%
Capital improvements	(14,428,491)	(1,037,931)	(1,584,342)	(2,622,273)	18.2%
Debt service - principal	(1,867,350)	(513,203)	(524,782)	(1,037,985)	55.6%
Interest expense	(2,462,225)	(737,601)	(678,061)	(1,415,662)	57.5%
Total non-operating revenues (expenses)	(19,436,916)	(2,277,213)	(2,767,065)	(5,044,278)	26.0%
Contributed capital	-	-	-	-	0.0%
Income before operating transfers	(14,428,491)	1,349,961	(2,346,852)	(996,891)	6.9%
Transfers in (use of fund balance)	14,490,826	-	-	-	0.0%
Transfers out	(62,335)	-	(62,335)	(62,335)	100.0%
Change in net assets	-	1,349,961	(2,409,187)	(1,059,226)	

Cash Summary:

Cash, Beginning of quarter	$ 10,246,179	$ 11,507,004
Cash, End of quarter	$ 11,507,004	$ 11,181,678

OGDEN CITY
SANITARY SEWER FUND REVENUE & EXPENSE SUMMARY
As of December 31, 2015

SANITARY SEWER UTILITY FUND - 5110

REVENUE

CHARGES FOR SERVICES					PROJECTED	
4	BUDGET	RECEIVED	PERCENT	BALANCE	RECEIPTS	**EXCESS (SHORTAGE)**
	$10,658,900	$5,353,685	50%	$5,305,215	$5,305,215	**($0)**

OTHER REVENUE CATEGORIES					PROJECTED	
6,7,&8	BUDGET	RECEIVED	PERCENT	BALANCE	RECEIPTS	**EXCESS (SHORTAGE)**
	$3,746,862	$1,275	0%	$3,745,587	$3,745,587	**$0**

Includes use of retained earnings.

FUND TOTALS	**$14,405,762**	**$5,354,959**	**37%**	**$9,050,803**	**$9,050,802**	
ANTICIPATED NET SEWER FUND REVENUES OVER (SHORT) of BUDGET						**($0)**

EXPENDITURES

SANITARY SEWER UTILITY

	BUDGET	EXPENDED	PERCENT	BALANCE
PERSONNEL SERVICES	$673,225	$270,444	40%	$402,781
SUPPLIES	$57,675	$25,306	44%	$32,369
CHARGES FOR SERVICES	$838,425	$541,663	65%	$296,762
OTHER OPER EXPENSES	$5,997,225	$2,863,921	48%	$3,133,304
DATA PROCESSING	$82,400	$41,150	50%	$41,250
NON OPERATING EXPENSE	$2,409,450	$1,242,851	52%	$1,166,599
CAPITAL OUTLAY	$3,755,422	$19,635	1%	$3,735,787
OTHER FINANCING USES	$591,940	$8,590	1%	$583,350
TOTAL	**$14,405,762**	**$5,013,560**	**35%**	**$9,392,202**

Other Financing Uses is budgeted profit from operations.

Profit/(Loss) to date (encumbrances not included) $341,399

Cash in Bank	September 30, 2015	$14,493,259
Cash in Bank	**December 31, 2015**	**$14,754,081**

OGDEN CITY CORPORATION
STATEMENT OF REVENUES, EXPENSES AND CASH
SEWER FUND
Quarter Ended December 31, 2015

	Annual Budget	1st Quarter Actual	2nd Quarter Actual	YTD Actual	YTD % of Budget Received / Expended
OPERATING REVENUES:					
Charges for services	$ 10,658,900	$ 2,733,530	$ 2,620,154	$ 5,353,684	50.2%
Miscellaneous income	12,150	408	867	1,275	10.5%
Total revenue	10,671,050	2,733,938	2,621,021	5,354,959	50.2%
OPERATING EXPENSES:					
Personal services:					
Salaries and wages	427,350	64,385	114,891	179,276	42.0%
Benefits	246,175	35,042	56,265	91,307	37.1%
Supplies:					
Office supplies	725	137	-	137	18.9%
Operating supplies	46,950	5,892	7,831	13,723	29.2%
Repair and maintenance supplies	4,100	150	150	300	7.3%
Charges for services:					
Sewer district charges	4,958,950	1,239,737	1,239,737	2,479,474	50.0%
Disposal charges	-	-	-	-	0.0%
Public utility services	3,075	772	772	1,544	50.2%
Travel and education	4,000	811	-	811	20.3%
Contracted agreements	705,075	210,101	206,752	416,853	59.1%
Other operating expenses:					
Rental charges	46,550	11,221	11,170	22,391	48.1%
Fiscal charges	1,836,025	458,800	459,075	917,875	50.0%
Depreciation	450,000	-	292,080	292,080	64.9%
Data processing and computer equipment	82,400	20,525	20,625	41,150	49.9%
Maintenance and repair	517,150	138,831	8,297	147,128	28.4%
Vehicle operating expenses	115,200	28,076	27,937	56,013	48.6%
Water purchase	-	-	-	-	0.0%
Claims payments	-	-	-	-	0.0%
Miscellaneous	41,250	-	296	296	0.7%
Total operating expenses	9,484,975	2,214,480	2,445,878	4,660,358	49.1%
Operating income (loss)	1,186,075	519,458	175,143	694,601	58.6%
NON-OPERATING REVENUES (EXPENSES):					
Revenues:					
Interest income	50,000	-	-	-	0.0%
Gain on sale of assets	-	-	-	-	0.0%
Expenses:					
Other (return to fund balance)	(583,350)	-	-	-	0.0%
Capital improvements	(3,755,422)	(9,299)	(10,336)	(19,635)	0.5%
Debt service - Principal	(252,650)	(75,695)	(66,279)	(141,974)	56.2%
Interest expense	(320,775)	(89,536)	(93,467)	(183,003)	57.1%
Total non-operating revenues (expenses)	(4,862,197)	(174,530)	(170,082)	(344,612)	7.1%
Contributed capital	-	-	-	-	0.0%
Income before operating transfers	(3,676,122)	344,928	5,061	349,989	-9.5%
Transfers in (use of fund balance)	3,684,712	-	-	-	0.0%
Transfers out	(8,590)	-	(8,590)	(8,590)	100.0%
Change in net assets	-	344,928	(3,529)	341,399	

Cash Summary:

Cash, Beginning of quarter	$ 13,879,799	$ 14,493,259
Cash, End of quarter	$ 14,493,259	$ 14,754,081

OGDEN CITY
REFUSE FUND REVENUE & EXPENSE SUMMARY
As of December 31, 2015

REFUSE FUND - 5120

REVENUE

CHARGES FOR SERVICES					PROJECTED	
4	BUDGET	RECEIVED	PERCENT	BALANCE	RECEIPTS	**EXCESS (SHORTAGE)**
	$5,388,800	$2,694,292	50%	$2,694,508	$2,694,508	**$0**

OTHER REVENUE CATEGORIES					PROJECTED	
6,7,&8	BUDGET	RECEIVED	PERCENT	BALANCE	RECEIPTS	**EXCESS (SHORTAGE)**
	$166,725	$0	0%	$166,725	$166,725	**$0**

FUND TOTALS	**$5,555,525**	**$2,694,292**	**48%**	**$2,861,233**	**$2,861,233**	
ANTICIPATED NET REFUSE FUND REVENUES OVER (SHORT) of BUDGET						**$0**

EXPENDITURES

REFUSE

	BUDGET	EXPENDED	PERCENT	BALANCE
PERSONNEL SERVICES	$1,131,050	$456,540	40%	$674,511
SUPPLIES	$196,075	$12,706	6%	$183,369
CHARGES FOR SERVICES	$1,349,550	$479,050	35%	$870,500
OTHER OPER EXPENSES	$1,157,825	$534,767	46%	$623,058
DATA PROCESSING	$60,525	$30,375	50%	$30,150
NON OPERATING EXPENSE	$1,585,500	$489,140	31%	$1,096,360
CAPITAL OUTLAY	$75,000	$0	0%	$75,000
TOTAL	**$5,555,525**	**$2,002,578**	**36%**	**$3,552,947**

Other Financing Uses is budgeted profit from operations.			
Profit/(Loss) to date (encumbrances not included)		$691,714	
Cash in Bank	September 30, 2015		$2,058,188
Cash in Bank	**December 31, 2015**		**$2,312,645**

OGDEN CITY CORPORATION
STATEMENT OF REVENUES, EXPENSES AND CASH
REFUSE FUND
Quarter Ended December 31, 2015

	Annual Budget	1st Quarter Actual	2nd Quarter Actual	YTD Actual	YTD % of Budget Received / Expended
OPERATING REVENUES:					
Charges for services	$ 5,388,800	$ 1,349,035	$ 1,345,257	$ 2,694,292	50.0%
Miscellaneous income	3,000	-	-	-	0.0%
Total revenue	5,391,800	1,349,035	1,345,257	2,694,292	50.0%
OPERATING EXPENSES:					
Personal services:					
Salaries and wages	734,375	131,477	180,072	311,549	42.4%
Benefits	397,300	57,220	88,021	145,241	36.6%
Supplies:					
Office supplies	1,700	11	97	108	6.4%
Operating supplies	18,275	1,179	3,163	4,342	23.8%
Repair and maintenance supplies	2,800	400	450	850	30.4%
Charges for services:					
Disposal charges	1,075,300	158,948	221,930	380,878	35.4%
Public utility services	2,475	619	619	1,238	50.0%
Travel and education	6,725	-	-	-	0.0%
Contracted agreements	149,950	21,040	13,271	34,311	22.9%
Other operating expenses:					
Rental charges	63,025	15,879	15,828	31,707	50.3%
Fiscal charges	1,111,100	277,700	277,800	555,500	50.0%
Depreciation	45,000	-	21,059	21,059	46.8%
Data processing and computer equipment	60,525	15,300	15,075	30,375	50.2%
Maintenance and repair	122,350	12,130	11,820	23,950	19.6%
Vehicle operating expenses	880,100	191,622	193,298	384,920	43.7%
Claims payments	-	-	-	-	0.0%
Miscellaneous	255,125	26,534	38,927	65,461	25.7%
Total operating expenses	4,926,125	910,059	1,081,430	1,991,489	40.4%
Operating income (loss)	465,675	438,976	263,827	702,803	150.9%
NON-OPERATING REVENUES (EXPENSES):					
Revenues:					
Interest income	1,000	-	-	-	0.0%
Expenses:					
Debt service - principal	(600,000)	-	-	-	0.0%
Other	-	-	-	-	0.0%
Interest expense	(29,400)	-	(11,089)	(11,089)	37.7%
Total non-operating revenues (expenses)	(628,400)	-	(11,089)	(11,089)	1.8%
Contributed capital	-	-	-	-	0.0%
Income before operating transfers	(162,725)	438,976	252,738	691,714	-425.1%
Transfers in (or use of retained earnings)	162,725	-	-	-	0.0%
Transfers out	-	-	-	-	0.0%
Change in net assets	-	438,976	252,738	691,714	

Cash Summary:

Cash, Beginning of quarter	$ 1,818,867	$ 2,058,188
Cash, End of quarter	$ 2,058,188	$ 2,312,645

OGDEN CITY
AIRPORT FUND REVENUE & EXPENSE SUMMARY
As of December 31, 2015

HINCKLEY AIRPORT FUND - 5130

REVENUE

INTERGOVERNMENTAL 3	BUDGET	RECEIVED	PERCENT	BALANCE	PROJECTED RECEIPTS	**EXCESS (SHORTAGE)**
	$2,000,000	$151,987	8%	$1,848,013	$1,848,013	**$0**

Intergovernmental revenue generally requires the Airport fund to incure the expenses before reimbursements are drawn down. Generally federal funding related to taxiway maintenance.

CHARGES FOR SERVICES 4	BUDGET	RECEIVED	PERCENT	BALANCE	PROJECTED RECEIPTS	**EXCESS (SHORTAGE)**
	$360,000	$118,751	33%	$241,249	$241,249	**$0**

The major item in this category is land rental which is received in January.

OTHER REVENUE CATEGORIES 6,7,&8	BUDGET	RECEIVED	PERCENT	BALANCE	PROJECTED RECEIPTS	**EXCESS (SHORTAGE)**
	$1,987,586	$419,683	21%	$1,567,903	$1,567,903	**$0**

Includes use of retained earnings and contribution from the General Fund.

FUND TOTALS	**$4,347,586**	**$690,421**	**16%**	**$3,657,165**	**$3,657,165**	
ANTICIPATED NET AIRPORT FUND REVENUES OVER (SHORT) of BUDGET						**$0**

EXPENDITURES

AIRPORT

	BUDGET	EXPENDED	PERCENT	BALANCE
PERSONNEL SERVICES	$471,600	$228,595	48%	$243,005
SUPPLIES	$40,600	$14,702	36%	$25,898
CHARGES FOR SERVICES	$112,825	$88,256	78%	$24,569
OTHER OPER EXPENSES	$1,379,711	$719,519	52%	$660,192
DATA PROCESSING	$16,925	$8,866	52%	$8,059
DEBT SERVICE	$115,425	$57,675	50%	$57,750
CAPITAL OUTLAY	$2,210,500	$1,214,462	55%	$996,038
TOTAL	**$4,347,586**	**$2,332,076**	**54%**	**$2,015,510**

Profit/(Loss) to date (encumbrances not included)		($1,641,655)	
Cash in Bank	September 30, 2015		($282,670)
Cash in Bank	**December 31, 2015**		**($1,335,382)**

OGDEN CITY CORPORATION
STATEMENT OF REVENUES, EXPENSES AND CASH
AIRPORT FUND
Quarter Ended December 31, 2015

	Annual Budget	1st Quarter Actual	2nd Quarter Actual	YTD Actual	YTD % of Budget Received / Expended
OPERATING REVENUES:					
Charges for services	$ 363,300	$ 55,755	$ 68,685	$ 124,440	34.3%
Grants and donations	2,000,000	-	151,987	151,987	7.6%
Miscellaneous income	21,500	6,601	7,493	14,094	65.6%
Total revenue	2,384,800	62,356	228,165	290,521	12.2%
OPERATING EXPENSES:					
Personal services:					
Salaries and wages	354,175	63,429	99,303	162,732	45.9%
Benefits	132,425	26,416	39,449	65,865	49.7%
Supplies:					
Office supplies	3,850	384	268	652	16.9%
Operating supplies	30,175	5,197	7,299	12,496	41.4%
Repair and maintenance supplies	6,575	564	989	1,553	23.6%
Charges for services:					
Public utility services	70,775	14,683	13,404	28,087	39.7%
Travel and education	19,000	521	9,942	10,463	55.1%
Contracted agreements	104,261	3,596	58,068	61,664	59.1%
Other operating expenses:			-		
Rental charges	2,550	754	755	1,509	59.2%
Depreciation	1,100,000	-	645,932	645,932	58.7%
Data processing and computer equipment	16,925	4,310	4,556	8,866	52.4%
Maintenance and repair	132,050	27,324	17,261	44,585	33.8%
Vehicle operating expenses	95,500	1,244	12,625	13,869	14.5%
Miscellaneous	28,400	425	1,241	1,666	5.9%
Total operating expenses	2,096,661	148,847	911,092	1,059,939	50.6%
Operating income (loss)	288,139	(86,491)	(682,927)	(769,418)	267.0%
NON-OPERATING REVENUES (EXPENSES):					
Revenues:					
Interest income	500	-	-	-	0.0%
Gain on sale of assets	-	-	-	-	100.0%
Expenses:					
Capital Improvements	(2,135,500)	-	(1,214,462)	(1,214,462)	56.9%
Debt Service - Principal	(115,425)	(28,800)	(28,875)	(57,675)	50.0%
Interest expense	-	-	-	-	0.0%
Total non-operating revenues (expenses)	(2,250,425)	(28,800)	(1,243,337)	(1,272,137)	56.5%
Contributed capital	-	-	-	-	0.0%
Income before operating transfers	(1,962,286)	(115,291)	(1,926,264)	(2,041,555)	104.0%
Transfers in (or use of retained earnings)	1,962,286	174,850	225,050	399,900	20.4%
Transfers out	-	-	-	-	0.0%
Change in net assets	-	59,559	(1,701,214)	(1,641,655)	

Cash Summary:

Cash, Beginning of quarter	$ (533,936)	$ (282,670)
Cash, End of quarter	$ (282,670)	$ (1,335,382)

OGDEN CITY
GOLF FUND REVENUE & EXPENSE SUMMARY
As of December 31, 2015

GOLF FUND - 5150

REVENUE

CHARGES FOR SERVICES					PROJECTED	
4	BUDGET	RECEIVED	PERCENT	BALANCE	RECEIPTS	**EXCESS (SHORTAGE)**
	$1,096,000	$507,196	46%	$588,804	$588,804	**$0**

OTHER REVENUE CATEGORIES					PROJECTED	
6,7,&8	BUDGET	RECEIVED	PERCENT	BALANCE	RECEIPTS	**EXCESS (SHORTAGE)**
	$607,242	$202,595	33%	$404,648	$404,648	**$0**

Includes use of retained earnings.

FUND TOTALS	**$1,703,242**	**$709,790**	**42%**	**$993,452**	**$993,452**	
ANTICIPATED NET GOLF FUND REVENUES OVER (SHORT) of BUDGET						**$0**

EXPENDITURES

GOLF COURSES

	BUDGET	EXPENDED	PERCENT	BALANCE
PERSONNEL SERVICES	$619,625	$305,867	49%	$313,758
SUPPLIES	$80,625	$29,744	37%	$50,881
CHARGES FOR SERVICES	$138,300	$62,438	45%	$75,862
OTHER OPER EXPENSES	$423,800	$213,863	50%	$209,937
DATA PROCESSING	$11,200	$5,500	49%	$5,700
NON OPERATING EXPENSE	$133,650	$66,750	50%	$66,900
CAPITAL OUTLAY	$294,022	$115,183	39%	$178,839
RETURN TO RETAIN EARN	$2,020	$2,020	100%	$0
TOTAL	**$1,703,242**	**$801,365**	**47%**	**$901,877**

Profit/(Loss) to date (encumbrances not included)		($91,574)	
Cash in Bank	September 30, 2015		$531,082
Cash in Bank	**December 31, 2015**		**$265,900**

OGDEN CITY CORPORATION
STATEMENT OF REVENUES, EXPENSES AND CASH
GOLF FUND
Quarter Ended December 31, 2015

	Annual Budget	1st Quarter Actual	2nd Quarter Actual	YTD Actual	YTD % of Budget Received / Expended
OPERATING REVENUES:					
Charges for services	$ 1,096,000	$ 392,746	$ 114,449	$ 507,195	46.3%
Miscellaneous income	6,000	387	208	595	9.9%
Total revenue	1,102,000	393,133	114,657	507,790	46.1%
OPERATING EXPENSES:					
Cost of materials and parts	143,400	25,663	12,369	38,032	26.5%
Personal services:					
Salaries and wages	482,950	124,358	113,340	237,698	49.2%
Benefits	141,675	30,996	37,172	68,168	48.1%
Supplies:					
Office supplies	2,900	527	939	1,466	50.6%
Operating supplies	47,150	3,786	13,640	17,426	37.0%
Repair and maintenance supplies	1,000	-	312	312	31.2%
Charges for services:					
Public utility services	89,225	25,247	18,562	43,809	49.1%
Travel and education	3,325	-	-	-	0.0%
Contracted agreements	50,575	960	17,680	18,640	36.9%
Other operating expenses:					
Depreciation	55,000	-	49,436	49,436	89.9%
Data processing and computer equipment	11,200	2,650	2,850	5,500	49.1%
Maintenance and repair	101,592	48,179	72,097	120,276	118.4%
Vehicle operating expenses	197,350	45,907	39,899	85,806	43.5%
Miscellaneous	34,250	3,658	22,538	26,196	76.5%
Total operating expenses	1,361,592	311,931	400,834	712,765	52.3%
Operating income (loss)	(259,592)	81,202	(286,177)	(204,975)	79.0%
NON-OPERATING REVENUES (EXPENSES):					
Revenues:					
Interest income	1,000	-	-	-	0.0%
Expenses:					
Capital improvements	(205,980)	(19,830)	-	(19,830)	9.6%
Debt service - principal	(133,650)	(33,300)	(33,450)	(66,750)	49.9%
Interest expense	-	-	-	-	0.0%
Total non-operating revenues (expenses)	(338,630)	(53,130)	(33,450)	(86,580)	25.6%
Contributed capital	-	-	-	-	0.0%
Income before operating transfers	(598,222)	28,072	(319,627)	(291,555)	48.7%
Transfers in	600,242	202,000	-	202,000	33.7%
Transfers out	(2,020)	-	(2,020)	(2,020)	100.0%
Change in net assets	-	230,072	(321,647)	(91,575)	100.0%

Cash Summary:

Cash, Beginning of Quarter	$ 334,770	$ 531,082
Cash, Ending of Quarter	$ 531,082	$ 265,900

OGDEN CITY
RECREATION FUND REVENUE & EXPENSE SUMMARY
As of December 31, 2015

RECREATION ENTERPRISE FUND - 5160

REVENUE

CHAREGES FOR SERVICES 4	BUDGET	RECEIVED	PERCENT	BALANCE	PROJECTED RECEIPTS	**EXCESS (SHORTAGE)**
	$240,100	$81,859	34%	$158,241	$158,241	**$0**

OTHER REVENUE CATEGORIES 6,7,&8	BUDGET	RECEIVED	PERCENT	BALANCE	PROJECTED RECEIPTS	**EXCESS (SHORTAGE)**
	$29,975	$0	0%	$29,975	$29,975	**$0**

FUND TOTALS	**$270,075**	**$81,859**	**30%**	**$188,216**	**$188,216**	
ANTICIPATED NET RECREATION FUND REV OVER (SHORT) of BUDGET						**$0**

EXPENDITURES

RECREATION ENTERPRISE

	BUDGET	EXPENDED	PERCENT	BALANCE
PERSONNEL SERVICES	$75,100	$21,869	29%	$53,231
SUPPLIES	$50,325	$17,024	34%	$33,301
CHARGES FOR SERVICES	$99,850	$50,783	51%	$49,067
OTHER OPER EXPENSES	$36,550	$34,302	94%	$2,248
NON OPERATING EXPENSE	$8,250	$4,050	49%	$4,200
TOTAL	**$270,075**	**$128,029**	**47%**	**$142,046**

Profit/(Loss) to date (encumbrances not included)		($46,170)	
Cash in Bank	September 30, 2015		$42,985
Cash in Bank	**December 31, 2015**		**$12,855**

OGDEN CITY CORPORATION
STATEMENT OF REVENUES, EXPENSES AND CASH
RECREATION FUND
Quarter Ended December 31, 2015

	Annual Budget	1st Quarter Actual	2nd Quarter Actual	YTD Actual	YTD % of Budget Received / Expended
OPERATING REVENUES:					
Charges for services	$ 240,100	$ 57,311	$ 24,548	$ 81,859	34.1%
Miscellaneous income	-	-	-	-	0.0%
Total revenue	240,100	57,311	24,548	81,859	34.1%
OPERATING EXPENSES:					
Cost of materials and parts	11,000	5,376	2,705	8,081	73.5%
Personal services:					
Salaries and wages	65,525	9,680	10,238	19,918	30.4%
Benefits	9,575	958	992	1,950	20.4%
Supplies:					
Office supplies	2,550	9	-	9	0.4%
Operating supplies	47,775	9,597	7,419	17,016	35.6%
Repair and maintenance supplies	650	200	150	350	0.0%
Charges for services:					
Public utility services	9,500	12	6,068	6,080	64.0%
Travel and education	-	-	-	-	0.0%
Contracted agreements	90,350	20,807	23,896	44,703	49.5%
Other operating expenses:					
Rental charges	11,000	-	-	-	0.0%
Fiscal charges	8,250	1,950	2,100	4,050	49.1%
Depreciation	1,000	-	22,762	22,762	2276.2%
Data processing and computer equipment	-	-	-	-	0.0%
Maintenance and repair	2,825	95	-	95	3.4%
Vehicle operating expenses	-	-	-	-	0.0%
Miscellaneous	10,075	1,256	1,759	3,015	29.9%
Total operating expenses	270,075	49,940	78,089	128,029	47.4%
Operating income (loss)	(29,975)	7,371	(53,541)	(46,170)	154.0%
NON-OPERATING REVENUES (EXPENSES):					
Revenues:					
Interest income	1,000	-	-	-	0.0%
Expenses:					
Interest expense	-	-	-	-	0.0%
Total non-operating revenues (expenses)	1,000	-	-	-	0.0%
Contributed capital	-	-	-	-	0.0%
Income before operating transfers	(28,975)	7,371	(53,541)	(46,170)	159.3%
Transfers in (or use of retained earnings)	28,975	-	-	-	0.0%
Transfers out	-	-	-	-	0.0%
Change in net assets	-	7,371	(53,541)	(46,170)	

Cash Summary:

Cash, Beginning of quarter	$ 51,019	$ 42,985
Cash, End of quarter	$ 42,985	$ 12,855

OGDEN CITY
PROPERTY MANAGEMENT FUND REVENUE & EXPENSE SUMMARY
As of December 31, 2015

PROPERTY MANAGEMENT FUND - BDO - 5180

REVENUE

CHARGES FOR SERVICES					PROJECTED	
4	BUDGET	RECEIVED	PERCENT	BALANCE	RECEIPTS	**EXCESS (SHORTAGE)**
	$3,413,750	$1,482,424	43%	$1,931,326	$1,931,326	**$0**

Revenue generated from leases at BDO, which is collected quarterly.

OTHER REVENUE CATEGORIES					PROJECTED	
6,7,8	BUDGET	RECEIVED	PERCENT	BALANCE	RECEIPTS	**EXCESS (SHORTAGE)**
	$12,074,050	$0	0%	$12,074,050	$12,074,050	**$0**

The main revenue item here is the transfer of tax increment above debt service from the BDO Tax Increment District, which is transferred as part of the year end closing, and carry over from the previous year for used in projects as approved in the budget.

FUND TOTALS	**$15,487,800**	**$1,482,424**	**10%**	**$14,005,376**	**$14,005,376**	
ANTICIPATED NET PROP MGT FUND REV OVER (SHORT) of BUDGET						**$0**

EXPENDITURES

PROPERTY MANAGEMENT - BDO REUSE

	BUDGET	EXPENDED	PERCENT	BALANCE
PERSONNEL SERVICES	$61,150	$23,510	38%	$37,640
CHARGES FOR SERVICES	$350,000	$484,626	138%	($134,626)
OTHER OPER EXPENSES	$4,077,000	$2,027,828	50%	$2,049,172
CAPITAL OUTLAY	$2,500,000	$1,028,716	41%	$1,471,284
OTHER FINANCING USES	$8,499,650	$3,040,950	36%	$5,458,700
TOTAL	**$15,487,800**	**$6,605,629**	**43%**	**$8,882,171**

Profit/(Loss) to date (encumbrances not included)		($5,123,205)	
Cash in Bank	September 30, 2015		$10,095,430
Cash in Bank	**December 31, 2015**		**$9,546,590**

OGDEN CITY CORPORATION
STATEMENT OF REVENUES, EXPENSES AND CASH
BUSINESS DEPOT OGDEN (BDO) FUND
Quarter Ended December 31, 2015

	Annual Budget	1st Quarter Actual	2nd Quarter Actual	YTD Actual	YTD % of Budget Received / Expended
OPERATING REVENUES:					
Charges for services	$ 3,413,750	$ 18,259	$ 1,464,165	$ 1,482,424	43.4%
Miscellaneous income	-	-	-	-	0.0%
Total revenue	3,413,750	18,259	1,464,165	1,482,424	43.4%
OPERATING EXPENSES:					
Personal services:					
Salaries and wages	39,450	1,765	14,018	15,783	40.0%
Benefits	21,700	1,024	6,743	7,767	35.8%
Charges for services:					
Public utility services	-	-	-	-	0.0%
Travel and education	-	-	-	-	0.0%
Contracted agreements	350,000	271,446	213,140	484,586	138.5%
Other operating expenses:					
Rental charges	-	-	-	-	0.0%
Depreciation	4,050,000	-	2,027,827	2,027,827	50.1%
Miscellaneous	4,290,750	-	-	-	0.0%
Total operating expenses	8,751,900	274,235	2,261,728	2,535,963	29.0%
Operating income (loss)	(5,338,150)	(255,976)	(797,563)	(1,053,539)	19.7%
NON-OPERATING REVENUES (EXPENSES):					
Revenues:					
Interest income	45,000	-	-	-	0.0%
Expenses:					
Capital improvements	(2,500,000)	(597,086)	(431,630)	(1,028,716)	41.1%
Interest expense	-	-	-	-	0.0%
Total non-operating revenues (expenses)	(2,455,000)	(597,086)	(431,630)	(1,028,716)	41.9%
Contributed capital	-	-	-	-	0.0%
Income before operating transfers	(7,793,150)	(853,062)	(1,229,193)	(2,082,255)	26.7%
Transfers in (use of fund balance)	12,029,050	-	-	-	0.0%
Transfers out (return to fund balance)	(4,235,900)	(1,693,475)	(1,347,475)	(3,040,950)	71.8%
Change in net assets	-	(2,546,537)	(2,576,668)	(5,123,205)	

Cash Summary:

Cash, Beginning of quarter	$ 11,458,997	$ 10,095,430
Cash, End of quarter	$ 10,095,430	$ 9,546,590

OGDEN CITY
STORM SEWER FUND REVENUE & EXPENSE SUMMARY
As of December 31, 2015

STORM SEWER FUND - 5190

REVENUE

CHARGES FOR SERVICES 4	BUDGET	RECEIVED	PERCENT	BALANCE	PROJECTED RECEIPTS	**EXCESS (SHORTAGE)**
	$4,628,650	$2,296,229	50%	$2,332,421	$2,332,421	**$0**

OTHER REVENUE CATEGORIES 6,7,8	BUDGET	RECEIVED	PERCENT	BALANCE	PROJECTED RECEIPTS	**EXCESS (SHORTAGE)**
	$6,700,698	$31	0%	$6,700,667	$6,700,667	**$0**
	Includes use of retained earnings.					
FUND TOTALS	**$11,329,348**	**$2,296,260**	**20%**	**$9,033,088**	**$9,033,088**	
ANTICIPATED NET PROP MGT FUND REV OVER (SHORT) of BUDGET						**$0**

EXPENDITURES

STORM SEWER FUND - 5190

	BUDGET	EXPENDED	PERCENT	BALANCE
PERSONNEL SERVICES	$837,975	$298,547	36%	$539,428
SUPPLIES	$46,700	$23,676	51%	$23,024
CHARGES FOR SERVICES	$522,925	$227,335	43%	$295,590
OTHER OPER EXPENSES	$738,400	$287,947	39%	$450,453
DATA PROCESSING	$42,750	$21,300	50%	$21,450
NON OPERATING EXPENSE	$1,298,450	$695,720	54%	$602,730
CAPITAL OUTLAY	$6,697,193	$351,664	5%	$6,345,529
OTHER FINANCING USES	$1,144,955	$25,805	2%	$1,119,150
TOTAL	**$11,329,348**	**$1,931,993**	**17%**	**$9,397,355**

Profit/(Loss) to date (encumbrances not included)		$364,267	
Cash in Bank	September 30, 2015		$4,756,204
Cash in Bank	**December 31, 2015**		**$5,345,502**

OGDEN CITY CORPORATION
STATEMENT OF REVENUES, EXPENSES AND CASH
STORM SEWER FUND
Quarter Ended December 31, 2015

	Annual Budget	1st Quarter Actual	2nd Quarter Actual	YTD Actual	YTD % of Budget Received / Expended
OPERATING REVENUES:					
Charges for services	$ 4,628,650	$ 1,150,482	$ 2,296,229	$ 2,296,229	49.6%
Miscellaneous income	1,000	-	-	-	0.0%
Total revenue	4,629,650	1,150,482	2,296,229	2,296,229	49.6%
OPERATING EXPENSES:					
Personal services:					
Salaries and wages	542,350	92,218	202,243	202,243	37.3%
Benefits	295,775	44,119	96,259	96,259	32.5%
Supplies:					
Office supplies	50	-	-	-	0.0%
Operating supplies	9,925	1,213	2,433	2,433	24.5%
Repair and maintenance supplies	13,275	532	1,513	1,513	11.4%
Charges for services:					
Public utility services	1,675	419	837	837	50.0%
Travel and education	4,250	-	-	-	0.0%
Contracted agreements	821,875	190,241	378,365	378,365	46.0%
Other operating expenses:					
Rental charges	303,700	51,859	104,820	104,820	34.5%
Fiscal charges	571,850	143,000	285,950	285,950	50.0%
Depreciation	180,000	-	146,830	146,830	81.6%
Data processing and computer equipment	42,750	10,575	21,300	21,300	49.8%
Maintenance and repair	6,850,043	165,480	351,664	351,664	5.1%
Vehicle operating expenses	26,625	10,090	19,729	19,729	74.1%
Miscellaneous	24,675	-	-	-	0.0%
Total operating expenses	9,688,818	709,746	1,611,943	1,611,943	16.6%
Operating income (loss)	(5,059,168)	440,736	684,286	684,286	-13.5%
NON-OPERATING REVENUES (EXPENSES):					
Revenues:					
Interest income	10,000	-	31	31	0.3%
Expenses:					
Interest expense	(495,575)	(188,772)	(294,245)	(294,245)	0.0%
Total non-operating revenues (expenses)	(485,575)	(188,772)	(294,214)	(294,214)	60.6%
Income before operating transfers	(5,544,743)	251,964	390,072	390,072	
Transfers in (or use of fund balance)	6,689,698	-	-	-	0.0%
Transfers out	(1,144,955)	-	(25,805)	(25,805)	2.3%
Change in net assets	-	251,964	364,267	364,267	
Cash Summary:					
Cash, Beginning of quarter		$ 4,992,021	$ 4,756,204		
Cash, End of quarter		$ 4,756,204	$ 5,345,502		

OGDEN CITY
MEDICAL SERVICES FUND REVENUE & EXPENSE SUMMARY
As of December 31, 2015

MEDICAL SERVICES FUND - 5200

REVENUE

INTERGOVERNMENTAL 3	BUDGET	RECEIVED	PERCENT	BALANCE	PROJECTED RECEIPTS	**EXCESS (SHORTAGE)**
	$1,443,381	$554,239	38%	$889,142	$889,142	**$0**

CHARGES FOR SERVICES 4	BUDGET	RECEIVED	PERCENT	BALANCE	PROJECTED RECEIPTS	**EXCESS (SHORTAGE)**
	$5,889,750	$2,730,009	46%	$3,159,741	$3,159,741	**$0**

OTHER REVENUE CATEGORIES 6,7&8	BUDGET	RECEIVED	PERCENT	BALANCE	PROJECTED RECEIPTS	**EXCESS (SHORTAGE)**
	$712,127	$31,690	4%	$680,437	$680,437	**$0**

Includes use of retained earnings.

FUND TOTALS	**$8,045,258**	**$3,315,938**	**41%**	**$4,729,320**	**$4,729,320**	
ANTICIPATED NET MEDICAL FUND REVENUE OVER (SHORT) of BUDGET						**$0**

EXPENDITURES

MEDICAL SERVICES	BUDGET	EXPENDED	PERCENT	BALANCE
PERSONNEL SERVICES	$3,214,050	$1,501,689	47%	$1,712,361
SUPPLIES	$331,425	$95,591	29%	$235,834
CHARGES FOR SERVICES	$844,725	$257,010	30%	$587,715
OTHER OPER EXPENSES	$544,100	$257,301	47%	$286,799
DATA PROCESSING	$77,000	$38,450	50%	$38,550
NON OPERATING EXPENSE	$560,000	$279,950	50%	$280,050
CAPITAL OUTLAY	$155,206	$93,706	60%	$61,500
OTHER FINANCING USES	$2,318,752	$617,127	27%	$1,701,625
TOTAL	**$8,045,258**	**$3,140,824**	**39%**	**$4,904,434**

Other financing uses Includes a transfer to the CIP fund for a new fire station and a planned for return to retained earnings

Profit/(Loss) to date (encumbrances not included)		$175,114	
Cash in Bank	September 30, 2015		$968,698
Cash in Bank	**December 31, 2015**		**$449,154**

OGDEN CITY CORPORATION
STATEMENT OF REVENUES, EXPENSES AND CASH
MEDICAL FUND
Quarter Ended December 31, 2015

	Annual Budget	1st Quarter Actual	2nd Quarter Actual	YTD Actual	YTD % of Budget Received / Expended
OPERATING REVENUES:					
Charges for services	$ 5,889,750	$ 1,067,582	$ 1,662,427	$ 2,730,009	46.4%
Grants and donations	1,443,381	221,696	332,543	554,239	38.4%
Miscellaneous income	10,000	-	-	-	0.0%
Total revenue	7,343,131	1,289,278	1,994,970	3,284,248	44.7%
OPERATING EXPENSES:					
Personal services:					
Salaries and wages	2,168,550	426,700	584,537	1,011,237	46.6%
Benefits	1,049,500	210,560	281,512	492,072	46.9%
Supplies:					
Office supplies	5,050	510	1,050	1,560	30.9%
Operating supplies	279,375	44,540	49,464	94,004	33.6%
Repair and maintenance supplies	47,000	27	-	27	0.1%
Charges for services:					
Public utility services	94,875	10,312	19,134	29,446	31.0%
Travel and education	90,300	21,873	12,993	34,866	38.6%
Contracted agreements	687,550	87,624	123,426	211,050	30.7%
Other operating expenses:					
Rental charges	5,575	2,130	2,130	4,260	76.4%
Fiscal charges	560,000	139,925	140,025	279,950	50.0%
Depreciation	65,000	-	33,602	33,602	51.7%
Data processing and computer equipment	77,000	19,175	19,275	38,450	49.9%
Maintenance and repair	75,750	18,254	21,583	39,837	52.6%
Vehicle operating expenses	269,475	87,140	62,044	149,184	55.4%
Miscellaneous	251,506	9,582	94,570	104,152	41.4%
Total operating expenses	5,726,506	1,078,352	1,445,345	2,523,697	44.1%
Operating income (loss)	1,616,625	210,926	549,625	760,551	47.0%
NON-OPERATING REVENUES (EXPENSES):					
Revenues:					
Interest income	50,000	11,407	20,283	31,690	63.4%
Expenses:					
Interest expense	-	(93,705)	93,705	-	0.0%
		-			
Total non-operating revenues (expenses)	50,000	(82,298)	113,988	31,690	63.4%
Contributed capital	-	-	-	-	0.0%
Income before operating transfers	1,666,625	128,628	663,613	792,241	47.5%
Transfers in (or use of fund balance)	652,127	-	(128,628)	-	0.0%
Transfers out	(2,318,752)	-	(617,127)	(617,127)	26.6%
Change in net assets	-	128,628	(82,142)	175,114	

Cash Summary:

Cash, Beginning of quarter	$ 482,583	$ 968,698
Cash, End of quarter	$ 968,698	$ 449,154

OGDEN CITY
FACILITIES/FLEET/STORES REVENUE & EXPENSE SUMMARY
As of December 31, 2015

FACILITIES/FLEET/STORES - 6100

REVENUE

CHARGES FOR SERVICES 4	BUDGET	RECEIVED	PERCENT	BALANCE	PROJECTED RECEIPTS	**EXCESS (SHORTAGE)**
	$8,861,275	$3,939,817	44%	$4,921,458	$4,921,458	**$0**

OTHER REVENUE CATEGORIES 6,7,&8	BUDGET	RECEIVED	PERCENT	BALANCE	PROJECTED RECEIPTS	**EXCESS (SHORTAGE)**
	$2,811,313	$980,894	35%	$1,830,419	$1,830,419	**$0**

Includes use of fund balance for vehicle replacements, etc.

FUND TOTALS	**$11,672,588**	**$4,920,711**	**42%**	**$6,751,877**	**$6,751,877**	
ANTICIPATED NET FLEET FUND REVENUE OVER (SHORT) of BUDGET						**$0**

EXPENDITURES

FLEET/FACILITIES/STORES

	BUDGET	EXPENDED	PERCENT	BALANCE
PERSONNEL SERVICES	$1,529,650	$732,546	48%	$797,104
SUPPLIES	$181,975	$45,958	25%	$136,017
CHARGES FOR SERVICES	$1,870,500	$1,015,636	54%	$854,864
OTHER OPER EXPENSES	$5,308,075	$2,611,336	49%	$2,696,739
DATA PROCESSING	$114,850	$57,400	50%	$57,450
DEBT SERVICE	$1,225,475	$712,298	58%	$513,177
CAPITAL OUTLAY	$1,442,063	$207,599	14%	$1,234,464
TOTAL	**$11,672,588**	**$5,382,772**	**46%**	**$6,289,816**

Profit/(Loss) to date (encumbrances not included)		$4,920,711	
Cash in Bank	September 30, 2015		($893,161)
Cash in Bank	**December 31, 2015**		**($496,349)**

OGDEN CITY
INFORMATION TECHNOLOGY REVENUE & EXPENSE SUMMARY
As of December 31, 2015

INFORMATION TECHNOLOGY - 6120

REVENUE

CHARGES FOR SERVICES 4	BUDGET	RECEIVED	PERCENT	BALANCE	PROJECTED RECEIPTS	**EXCESS (SHORTAGE)**
	$3,973,525	$1,838,315	46%	$2,135,210	$2,356,713	**$221,503**

Charges for services revenue includes charges to divisions for equipment purchases above what had been planned for, examples include grant funded purchases of laptops for police and fire.

OTHER REVENUE CATEGORIES 6,7,&8	BUDGET	RECEIVED	PERCENT	BALANCE	PROJECTED RECEIPTS	**EXCESS (SHORTAGE)**
	$716,102	$494,166	69%	$221,936	$221,936	**$0**

This category includes use of retained earnings.

FUND TOTALS	**$4,689,627**	**$2,332,481**	**50%**	**$2,357,146**	**$2,578,649**	
ANTICIPATED NET MIS FUND REVENUE OVER (SHORT) of BUDGET						**$221,503**

EXPENDITURES

INFORMATION TECHNOLOGY

	BUDGET	EXPENDED	PERCENT	BALANCE
PERSONNEL SERVICES	$1,473,950	$702,477	48%	$771,473
SUPPLIES	$9,475	$2,764	29%	$6,711
CHARGES FOR SERVICES	$1,051,400	$651,406	62%	$399,994
OTHER OPER EXPENSES	$584,750	$157,328	27%	$427,422
DATA PROCESSING	$2,500	$0	0%	$2,500
CAPITAL OUTLAY	$1,410,902	$469,897	33%	$941,005
OTHER FUNDING USES	$156,650	$0	0%	$156,650
TOTAL	**$4,689,627**	**$1,983,873**	**42%**	**$2,705,754**

Capital outlay includes expenditures for equipment purchases above what had been planned for, examples include grant funded purchases of laptops for police and fire. Divisions are then charged to reimburse IT for the expenditure.

Profit/(Loss) to date (encumbrances not included)		$348,608	
Cash in Bank	September 30, 2015		$893,075
Cash in Bank	**December 31, 2015**		**$641,770**

OGDEN CITY
RISK MANAGEMENT REVENUE & EXPENSE SUMMARY
As of December 31, 2015

RISK MANAGEMENT FUND - 6130

REVENUE

CHARGES FOR SERVICES					PROJECTED	
4	BUDGET	RECEIVED	PERCENT	BALANCE	RECEIPTS	**EXCESS (SHORTAGE)**
	$1,599,475	$802,970	50%	$796,505	$796,505	$0

Charges to other City funds for Workman's Comp and Unemployment coverage.

OTHER REVENUE CATEGORIES					PROJECTED	
6,7,&8	BUDGET	RECEIVED	PERCENT	BALANCE	RECEIPTS	**EXCESS (SHORTAGE)**
	$3,000	$0	0%	$3,000	$3,000	$0

This includes interest income, miscellaneous income and use of fund balance.

FUND TOTALS	**$1,602,475**	**$802,970**	**50%**	**$799,505**	**$799,505**	
ANTICIPATED NET RISK MGT FUND REVENUE OVER (SHORT) of BUDGET						**$0**

EXPENDITURES

RISK MANAGEMENT

	BUDGET	EXPENDED	PERCENT	BALANCE
PERSONNEL SERVICES	$62,675	$29,335	47%	$33,340
SUPPLIES	$12,000	$22	0%	$11,978
CHARGES FOR SERVICES	$369,025	$369,318	100%	($293)
OTHER OPER EXPENSES	$1,007,875	$750,833	74%	$257,042
DATA PROCESSING	$24,750	$12,300	50%	$12,450
OTHER FUNDING USES	$126,150	$0	0%	$126,150
TOTAL	**$1,602,475**	**$1,161,808**	**73%**	**$440,667**

Charges for Services is higher than would be expected due to the payment of insurance premiums due at the beginning of the fiscal year.
Other funding uses is a planned return to fund balance.

Profit/(Loss) to date (encumbrances not included)		($358,838)	
Cash in Bank	September 30, 2015		$1,963,756
Cash in Bank	**December 31, 2015**		**$1,582,252**

OGDEN CITY
TRUST FUND FINANCIAL INFORMATION
As of December 31, 2015

TRUST FUNDS - 7100 & 7110

REVENUE
GOMER NICHOLAS TRUST FUND - 7100

OTHER REVENUE CATEGORIES					PROJECTED	
6	BUDGET	RECEIVED	PERCENT	BALANCE	RECEIPTS	**EXCESS (SHORTAGE)**
	$1,500	$1,660	111%	($160)	$1,500	**$1,660**

This is interest earned and is higher than anticipated.

REVENUE
CEMETERY PERPETUAL CARE FUND - 7110

CHARGES FOR SERVICES					PROJECTED	
4	BUDGET	RECEIVED	PERCENT	BALANCE	RECEIPTS	**EXCESS (SHORTAGE)**
	$9,250	$5,304	57%	$3,946	$5,000	**$1,054**

A portion of each lot sale is credited to perpetual care.

OTHER REVENUE CATEGORIES					PROJECTED	
6,8	BUDGET	RECEIVED	PERCENT	BALANCE	RECEIPTS	**EXCESS (SHORTAGE)**
	$190,750	$0	0%	$190,750	$190,750	**$0**

This is interest earned from the investment and use of fund balance for improvements at the Cemetery.

FUND TOTALS	**$201,500**	**$6,964**	**3%**	**$194,536**	**$197,250**	
ANTICIPATED NET TRUST FUNDS REVENUE OVER (SHORT) of BUDGET						**$1,054**

EXPENDITURES

G. NICHOLAS TRUST

	BUDGET	EXPENDED	PERCENT	BALANCE
INTERFUND TRANSFERS	$1,500	$1,800	120%	($300)
TOTAL	**$1,500**	**$1,800**	**120%**	**($300)**

CEMETERY PERP. CARE

	BUDGET	EXPENDED	PERCENT	BALANCE
OTHER OPER EXPENSES	$28,400	($85)	0%	$28,485
CAPITAL OUTLAY	$171,600	$0	0%	$171,600
TOTAL	**$200,000**	**($85)**	**0%**	**$200,085**

The negative balance in Other Operating Expenses is due to reimbursement from outside entities for higher cost associated with different types of headstones.

TOTAL TRUST FUNDS	**$201,500**	**$1,715**	**1%**	**$199,785**

OGDEN CITY
MISC. GRANTS/DONATIONS FUND FINANCIAL INFORMATION
As of December 31, 2015

MISCELLANEOUS GRANTS & DONATIONS FUND - 7120

REVENUE

INTERGOVERNMENTAL 3	BUDGET	RECEIVED	PERCENT	BALANCE	PROJECTED RECEIPTS	**EXCESS (SHORTAGE)**
	$10,325	($57,021)	-552%	$67,346	$67,346	**$0**

Intergovernmental revenue includes a budget for FEMA grant. The revenues from this grant will only be reimbursed after expenditures have been incurred. The negative revenue is due to grant reveue the City has billed FEMA and is waiting on payment. Will be corrected when payment is received.

CHARGES FOR SERVICES 4	BUDGET	RECEIVED	PERCENT	BALANCE	PROJECTED RECEIPTS	**EXCESS (SHORTAGE)**
	$3,000	$344	11%	$2,656	$2,650	**($6)**

OTHER REVENUE CATEGORIES 6,7,8	BUDGET	RECEIVED	PERCENT	BALANCE	PROJECTED RECEIPTS	**EXCESS (SHORTAGE)**
	$1,342,821	$6,925	1%	$1,335,896	$1,335,896	**$0**

Donations and miscellaneous grants are activities in this category.

FUND TOTALS	**$1,356,146**	**($49,752)**	**-4%**	**$1,405,898**	**$1,405,892**	
ANTICIPATED NET MISC GRANTS FD REV OVER (SHORT) of BUDGET						**($6)**

EXPENDITURES

MISC GRANTS & DONATIONS

	BUDGET	EXPENDED	PERCENT	BALANCE
OTHER OPER EXPENSES	$1,346,911	$33,302	2%	$1,313,609
TOTAL	**$1,356,146**	**$51,471**	**4%**	**$1,304,675**

OGDEN CITY
MAJOR GRANTS FUND FINANCIAL INFORMATION
As of December 31, 2015

MAJOR GRANTS FUND - 7130

REVENUE

INTERGOVERNMENTAL 3	BUDGET	RECEIVED	PERCENT	BALANCE	PROJECTED RECEIPTS	**EXCESS (SHORTAGE)**
	$4,893,975	$562,500	11%	$4,331,475	$4,331,475	**$0**

These are major grants that if not received are available when needed and will carry over if not drawn. In most cases, they are reimbursable grants.

CHARGES FOR SERVICES 4	BUDGET	RECEIVED	PERCENT	BALANCE	PROJECTED RECEIPTS	**EXCESS (SHORTAGE)**
	$2,187,675	$2,187,764	100%	($89)	($89)	**$0**

These funds are program income generated by repayment of prior use of federal grant funds. They are used prior to drawing down additional funds from federal grants.

OTHER REVENUE CATEGORIES 6,7,8	BUDGET	RECEIVED	PERCENT	BALANCE	PROJECTED RECEIPTS	**EXCESS (SHORTAGE)**
	$1,951,550.00	$200,000.00	10%	$1,751,550	$1,751,550	**$0**

Other revenue is primarily program income, generated by repayment of prior use of federal grant funds and recognized for use in the current year.

FUND TOTALS	**$9,033,200**	**$2,950,264**	**33%**	**$6,082,936**	**$6,082,936**	
ANTICIPATED NET MAJOR GRANTS FD REV OVER (SHORT) of BUDGET						**$0**

EXPENDITURES

MAJOR GRANTS

	BUDGET	EXPENDED	PERCENT	BALANCE
PERSONNEL SERVICES	$639,275	$323,596	51%	$315,679
SUPPLIES	$8,000	$2,222	28%	$5,778
CHARGES FOR SERVICES	$64,325	$15,439	24%	$48,886
OTHER OPER EXPENSES	$8,275,325	$2,378,297	29%	$5,897,028
DATA PROCESSING	$46,275	$25,878	56%	$20,397
TOTAL	**$9,033,200**	**$2,745,432**	**30%**	**$6,287,768**

Other operating expenses include the use of federal grant funds.

OGDEN CITY REDEVELOPMENT AGENCY
FUND FINANCIAL INFORMATION
As of December 31, 2015

REDEVELOPMENT AGENCY - GENERAL

REVENUE
GENERAL ACTIVITY - 3120

OTHER REVENUE CATEGORIES					PROJECTED	
6,7,8	BUDGET	RECEIVED	PERCENT	BALANCE	RECEIPTS	**EXCESS (SHORTAGE)**
	$1,831,000	$1,000,000	55%	$831,000	$831,000	**$0**

This category is mostly transfers from the districts to cover general expenses. The actual amounts are determined at the end of the year.

FUND TOTALS	**$1,831,000**	**$1,000,000**	**55%**	**$831,000**	**$831,000**	
ANTICIPATED NET RDA FD DISTRICTS REV OVER (SHORT) of BUDGET						**$0**

EXPENDITURES

REDEVELOPMENT AGENCY--GENERAL

RDA GENERAL

	BUDGET	EXPENDED	PERCENT	BALANCE
CHARGES FOR SERVICES	$681,000	$337,500	50%	$343,500
OTHER OPER EXPENSES	$1,150,000	$1,000,000	87%	$150,000
TOTAL	**$1,831,000**	**$1,337,500**	**73%**	**$493,500**

OGDEN CITY REDEVELOPMENT AGENCY
FUND FINANCIAL INFORMATION
As of December 31, 2015

REDEVELOPMENT AGENCY - HOUSING

REVENUE
GENERAL ACTIVITY - 3900

OTHER REVENUE CATEGORIES					PROJECTED	
6,7,8	BUDGET	RECEIVED	PERCENT	BALANCE	RECEIPTS	**EXCESS (SHORTAGE)**
	$1,869,275	$248,000	13%	$1,621,275	$1,621,275	**$0**

This category is transfers from the districts to for housing. The actual amounts are determined at the end of the year.

FUND TOTALS	**$1,869,275**	**$248,000**	**13%**	**$1,621,275**	**$1,621,275**	
ANTICIPATED NET RDA HOUSING DISTRICTS REV OVER (SHORT) of BUDGET						**$0**

EXPENDITURES

REDEVELOPMENT AGENCY--HOUSING

RDA HOUSING

	BUDGET	EXPENDED	PERCENT	BALANCE
CHARGES FOR SERVICES	$174,150	$1,700	1%	$172,450
OTHER OPER EXPENSES	$497,125	$0	0%	$497,125
CAPITAL OUTLAY	$1,198,000	$660,118	55%	$537,882
TOTAL	**$1,869,275**	**$661,818**	**35%**	**$1,207,457**

OGDEN CITY REDEVELOPMENT AGENCY
FUND FINANCIAL INFORMATION
As of December 31, 2015

REDEVELOPMENT AGENCY - ENTITY 2

REVENUE
TAX INCREMENT DISTRICTS

TAXES

1	BUDGET	RECEIVED	PERCENT	BALANCE	PROJECTED RECEIPTS	**EXCESS (SHORTAGE)**
	$13,412,625	$11,146,162	83%	$2,266,463	$2,266,463	**$0**

The majority of property tax is received by the end of the 3rd quarter.

CHARGES FOR SERVICES

4	BUDGET	RECEIVED	PERCENT	BALANCE	PROJECTED RECEIPTS	**EXCESS (SHORTAGE)**
	$916,300	$324,400	35%	$591,900	$591,900	**$0**

This is mostly Rec Center lease revenue.

OTHER REVENUE CATEGORIES

6,7,8	BUDGET	RECEIVED	PERCENT	BALANCE	PROJECTED RECEIPTS	**EXCESS (SHORTAGE)**
	$3,585,825	$7,318	0%	$3,578,507	$3,578,507	**$0**

This category is sale of property and miscellaneous interest income. However the major items in this category are interfund transfers, bond proceeds and use of prior year's fund balance, most of which are not posted until end of year.

FUND TOTALS	**$17,914,750**	**$11,477,880**	**64%**	**$6,436,870**	**$6,436,870**	
ANTICIPATED NET RDA FD DISTRICTS REV OVER (SHORT) of BUDGET						**$0**
RDA TOTALS	**$21,615,025**	**$12,725,880**	**59%**	**$8,889,145**	**$8,889,145**	

EXPENDITURES

REDEVELOPMENT AGENCY--Tax Increment Districts

RDA DISTRICTS

	BUDGET	EXPENDED	PERCENT	BALANCE
CHARGES FOR SERVICES	$5,000	$300,000	6000%	($295,000)
OTHER OPER EXPENSES	$3,179,950	$299,418	9%	$2,880,532
NON OPERATING EXPENSE	$5,999,200	$1,469,575	24%	$4,529,625
CAPITAL OUTLAY	$805,000	$1,114,501	138%	($309,501)
INTERFUND TRANSFERS	$2,705,600	$0	0%	$2,705,600
OTHER FUNDING USES	$5,220,000	$0	0%	$5,220,000
TOTAL	**$17,914,750**	**$3,183,494**	**18%**	**$14,731,256**
Total RDA	**$21,615,025**	**$5,182,812**	**24%**	**$16,432,213**

OGDEN CITY MUNICIPAL BUILDING AUTHORITY
FUND FINANCIAL INFORMATION
As of December 31, 2015

MUNICIPAL BUILDING AUTHORITY - ENTITY 3

REVENUE

CHARGES FOR SERVICES					PROJECTED	
4	BUDGET	RECEIVED	PERCENT	BALANCE	RECEIPTS	**EXCESS (SHORTAGE)**
	$534,800	$267,525	50%	$267,275	$267,275	$0

This is the lease revenue from the City's General Fund. There are estimated monthly transfers that are reconciled as part of the year-end process.

OTHER REVENUE CATEGORIES					PROJECTED	
6,7&8	BUDGET	RECEIVED	PERCENT	BALANCE	RECEIPTS	**EXCESS (SHORTAGE)**
	$10,000	$318	3%	$9,682	$9,682	$0

Interest and miscellaneous income.

FUND TOTALS	**$544,800**	**$267,843**	**49%**	**$276,957**	**$276,957**	
ANTICIPATED NET MBA FUND REV OVER (SHORT) of BUDGET						**$0**

EXPENDITURES

MBA

	BUDGET	EXPENDED	PERCENT	BALANCE
OTHER OPER EXPENSES	$1,200	$0	0%	$1,200
NON OPERATING EXPENSE	$538,600	$89,812	17%	$448,788
CAPITAL OUTLAY	$0	$0		$0
OTHER FUNDING USES	$5,000	$0	0%	$5,000
TOTAL	**$544,800**	**$89,812**	**16%**	**$454,988**

Non operating expenses are debt service related.