November 8, 2022 Resolution & Budget Opening Items

Fund/Dept.	Account #	Account Name	Incr/(Decr)	Rev/	Reason
FUND 10	**GENERAL FUND**				
Corrections	1020230-560252	Equip Rep Contract	$ 86,000	E	Expenses for SCRAM 24/7 with offsetting reimbursement
Corrections	1020230-472000	Jail Fees	$ 86,000	R	Expenses for SCRAM 24/7 with offsetting reimbursement
Animal Care	1020253-474203	Misc Grants	$ 4,800	R	Unanticipated grant revenue with off set of expenses in operating supplies
Animal Care	1020253-540250	Operating Supplies	$ 4,800	E	Unanticipated grant revenue with off set of expenses in operating supplies
Non-Departmental	1010150-590910	Transfer Out	$ 75,000	E	True-up Commissary fund to ensure that there is not a negative fund balance at year-end.
Vehicle Maintenance	1040152-540693	Expense Reduction	$ 10,000	E	Department took expense reductions through various accounts, but the total reduction was left in. This corrects that error.
Non-Departmental	1010150-492100	Transfer In	$ 627,697	R	Fund balance from Fund 14 - Paramedic to Fund 10
Fund Balance Increase/(Decrease)			**$ 542,697**		
FUND 14	**PARAMEDIC**				
Paramedic	1420215-590910	Transfer Out	$ 627,697	E	Fund balance from Fund 14 - Paramedic to Fund 10
Fund Balance Increase/(Decrease)			**$ (627,697)**		
FUND 18	**TOURISM**				
Tourism	1810172-491000	Sales of Fixed Assets	$ 44,175	R	Sale of north covered riding arena at the LEC.
Tourism	1810172-560260	Bldg & Grnds Maint	$ 17,000	E	Increase of revenue and expenses for unanticipated demolition costs of LEC expansion.
Tourism	1810172-560260	Bldg & Grnds Maint	$ 27,000	E	Increase of revenue and expenses for unanticipated demolition costs of LEC expansion.
Tourism	1810172-510110	Payroll	$ 9,142	E	Increase of wages and benefits for conversion of one part-time position to full-time.
Tourism	1810172-520131	Payroll Taxes	$ 699	E	Increase of wages and benefits for conversion of one part-time position to full-time.
Tourism	1810172-520132	Workers Comp	$ 158	E	Increase of wages and benefits for conversion of one part-time position to full-time.
Tourism	1810172-520133	Medical	$ 9,213	E	Increase of wages and benefits for conversion of one part-time position to full-time.
Tourism	1810172-520134	Retirement	$ 2,913	E	Increase of wages and benefits for conversion of one part-time position to full-time.
Fund Balance Increase/(Decrease)			**$ (21,951)**		
FUND 24	**PUBLIC WORKS**				
Public Works	2440410-555310	Prof/Tech	$ 300,000	E	Increase of Prof/Tech expenses for ESI Engineering for West Davis Corridor
Public Works	2440410-495100	Sundry Revenue	$ 565,000	R	Reimbursement by UDOT for Prof/Tech expenses related to ESI Engineering West Davis Corr.
Fund Balance Increase/(Decrease)			**$ 265,000**		
FUND 42	**DEBT SERVICE CONSTRUCTION**				
Debt Service Construct	4210248-492000	Bond Proceeds	$ 47,835,000	R	Receipt of bond proceeds from 2022 Series Bonds for LEC construction
Debt Service Construct	4210248-492050	Bond Premium	$ 2,165,000	R	Receipt of bond proceeds from 2022 Series Bonds for LEC construction
Debt Service Construct	4210248-600702	Construction	$ 1,000,000	E	Receipt of bond proceeds from 2022 Series Bonds for LEC construction
Debt Service Construct	4210248-600701	Architect	$ 100,000	E	Receipt of bond proceeds from 2022 Series Bonds for LEC construction
Fund Balance Increase/(Decrease)			**$ 48,900,000**		
FUND 46	**HEALTH CAPITAL PROJECTS**				
Health Capital Projects	4610930-610730	Land Improvements	$ 100,000	E	Expenditures for parking lot project.
Fund Balance Increase/(Decrease)			**$ 100,000**		
FUND 52	**INMATE COMMISSARY**				
Inmate Services	5280682-492100	Transfer In	$ 75,000	R	True-up Commissary fund to ensure that there is not a negative fund balance at year end.
Fund Balance Increase/(Decrease)			**$ 75,000**		

NET (USE OF) / CONTRIBUTION TO FUND BALANCE

Total Revenue Increase/(Decrease)	**$ 51,402,672**
Total Expenditure Increase/(Decrease)	**$ 2,369,623**
Total Fund Balance Increase/(Decrease)	**$ 49,033,049**

Resolution:

Attest:

Curtis Koch, Clerk/Auditor

Randy B. Elliott, Commission Chair

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