

**RESOLUTION 18-04
TO REOPEN CALENDAR YEAR 2018 BUDGET**

WHEREAS, it is the desire of the County Commission of Daggett County to reopen the Calendar Year 2018 Budget at a public hearing held on March 5, 2018, and

WHEREAS, in order to conform with the Utah State Code and Accounting Procedures as outlined in the Uniform Accounting Manual it is necessary to amend the County budget which states revenues and expenditures for the calendar year ending December 31, 2018.

BE IT THEREFORE RESOLVED by the Daggett County Commission that the following transfers and amendments are to be made to the Calendar Year 2018 Budget:

General Fund 10:

Increase Sheriff Expenditure Budget by \$27,346, from \$583,900 to \$611,246.

Decrease Increase in Fund Balance Budget \$27,346, from \$70,868 to \$43,522.

Total General Fund Revenues = \$2,814,386. Total General Fund Expenditures = \$2,814,386.

VAWA Fund 16:

Decrease Transfer From General Fund 10 Budget by \$5,236, from \$5,236 to \$0.

Increase Appropriation of Fund Balance Budget by \$4,998, from \$0 to \$4,998.

Decrease Victims Advocate Expenditure budget by \$238, from \$24,494 to \$24,256.

Total VAWA Fund Revenues = \$24,256. Total VAWA Fund Expenditures = \$24,256.

VOCA Fund 17:

Decrease Transfer From General Fund 10 Budget by \$824, from \$824 to \$0.

Increase Appropriation of Fund Balance Budget by \$5,683, from \$0 to \$5,683.

Increase Victims Advocate Expenditure budget by \$4,859, from \$18,543 to \$23,402.

Total VOCA Fund Revenues = \$23,402. Total VOCA Fund Expenditures = \$23,402.

TRT (Transient Room Tax) Fund 23:

Increase Contributions and Transfers In Budget by \$5,400, from \$0 to \$5,400.

Decrease Appropriation of Fund Balance by \$20,900, from \$20,900 to \$0

Decrease Transfer to PRCA Rodeo Fund 39 Budget by \$42,000, from \$42,000 to \$0.

Increase Increase in Fund Balance budget by \$26,500, from \$0 to \$26,500.

Total TRT Fund Revenues = \$170,400. Total TRT Fund Expenditures = \$170,400.

Dutch John Enterprise Fund 28:

As Attached.

Total Dutch John Enterprise Fund Revenues = \$480,730.

Total Dutch John Enterprise Fund Expenditures = \$480,730.

TRCC (Restaurant Tax) Fund 75:

Increase Contributions and Transfers In Budget by \$1,800, from \$0 to \$1,800.

Decrease Appropriation of Fund Balance by \$1,800, from \$23,550 to \$21,750

Total TRCC Fund Revenues = \$38,550. Total TRCC Fund Expenditures = \$38,550.

This Resolution shall be effective upon date of adoption.

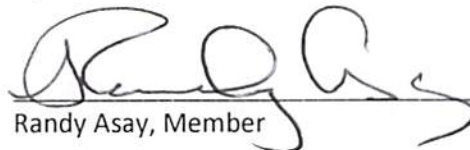
DATED this 13th day of March, 2018

ATTEST:



Brian Raymond
Daggett County Clerk/Treasurer

DAGGETT COUNTY
BOARD OF COMMISSIONERS:


Jack Lytle, Chairman
Clyde Slaugh, Member
Randy Asay, Member

County of Daggett
Worksheet - Budgets
28 Dutch John Enterprise - 01/01/2018 to 03/12/2018
25.00% of the fiscal year has expired

Ent 028396 Bk 0089 Pg 0429

	3 Years Prior Actual	2 Years Prior Actual	Prior Year Actual	Prior Year Budget	Current Year Actual	Original Budget	Revised Budget
Change in Net Position							
Revenue:							
Intergovernmental							
3372.11 DJ Water Grant	-	400,000.00	-	-	-	-	-
3372.20 Loan Forgiveness - DJ Water Improv	-	120,000.00	20,000.00	111,730.00	-	50,000.00	111,730.00
Total Intergovernmental	<u>-</u>	<u>520,000.00</u>	<u>20,000.00</u>	<u>111,730.00</u>	<u>-</u>	<u>50,000.00</u>	<u>111,730.00</u>
Charges for services							
3482 Cemetery Grave Open/Close	-	300.00	-	-	-	-	-
3711 Water sales	138,951.64	160,904.39	150,433.28	135,000.00	24,924.16	22,500.00	135,000.00
3720 Water / Sewer Connection Fees	8,000.00	17,000.00	4,000.00	6,000.00	-	1,000.00	6,000.00
3731 Sewer service charges	51,396.13	54,769.20	55,602.66	51,000.00	9,393.00	8,500.00	51,000.00
3770 Waste collection fees	38,327.30	14,082.52	(145.66)	37,000.00	-	-	37,000.00
Total Charges for services	<u>236,675.07</u>	<u>247,056.11</u>	<u>209,890.28</u>	<u>229,000.00</u>	<u>34,317.16</u>	<u>32,000.00</u>	<u>229,000.00</u>
Interest							
3610 Interest - PTIF accounts	164.73	2,561.82	208.45	-	-	-	-
Total Interest	<u>164.73</u>	<u>2,561.82</u>	<u>208.45</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Miscellaneous							
3745 Gain or loss on fixed asset disposal	(24,340.44)	-	-	-	-	-	-
Total Miscellaneous	<u>(24,340.44)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Contributions and transfers in							
3890 Appropriation of fund balance (for budget only)	-	-	-	140,000.00	-	-	140,000.00
Total Contributions and transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>140,000.00</u>	<u>-</u>	<u>-</u>	<u>140,000.00</u>
Total Revenue:	<u>212,499.36</u>	<u>769,617.93</u>	<u>230,098.73</u>	<u>480,730.00</u>	<u>34,317.16</u>	<u>82,000.00</u>	<u>480,730.00</u>
Income or Expense							
Income From Operations							
Operating expense							
DJ Administration							
4162.110 DJ Permanent employees	519.25	560.79	332.32	-	-	-	-
4162.131 DJ Emp Ben SS & MC	78.37	39.50	23.38	-	-	-	-
4162.132 DJ Emp Ben workmans comp	21.36	3.02	8.39	-	-	-	-
4162.133 DJ Emp ben disability ins	308.03	2.28	1.57	-	-	-	-
4162.134 DJ Emp ben Retire and 401k	203.98	102.10	60.50	-	-	-	-
4162.135 DJ Emp ben health insurance	243.40	212.21	115.31	-	-	-	-
4410.255 DJ Admin Fleet Maint	-	209.20	9.96	-	-	-	-
4410.265 DJ Depreciation expense	70,612.32	70,942.60	-	135,000.00	-	12,000.00	135,000.00
4410.311 DJ Administrative Costs to Gen Fd 10	7,000.00	8,750.00	-	13,000.00	-	2,200.00	13,000.00
4410.510 DJ Insurance expense - liability	4,333.14	5,833.61	6,908.37	4,500.00	11,180.00	11,200.00	4,500.00
4410.610 DJ Miscellaneous supplies	601.71	738.27	64.79	-	-	-	-
4410.740 DJ Capital outlay - equipment \$5000 & up inventory	-	-	-	111,730.00	-	50,000.00	111,730.00
4440.270 DJ Bluestake	122.72	84.12	66.74	1,000.00	-	200.00	1,000.00
Total DJ Administration	<u>84,044.28</u>	<u>87,477.70</u>	<u>7,591.33</u>	<u>265,230.00</u>	<u>11,180.00</u>	<u>75,600.00</u>	<u>265,230.00</u>
DJ Water							
4420.110 DJ Water FT Employee	40.96	-	-	-	-	-	-
4420.120 DJ Water PT Employee	29,592.50	27,267.40	39,471.43	20,000.00	7,279.51	6,700.00	20,000.00

County of Daggett

Worksheet - Budgets

28 Dutch John Enterprise - 01/01/2018 to 03/12/2018

25.00% of the fiscal year has expired

	3 Years Prior Actual	2 Years Prior Actual	Prior Year Actual	Prior Year Budget	Current Year Actual	Original Budget	Revised Budget
4420.131 DJ Water SS & MC	2,000.72	2,198.46	2,867.36	19,000.00	496.69	500.00	3,000.00
4420.132 DJ Water Workmans Comp.	753.89	855.55	958.77	500.00	159.04	170.00	500.00
4420.133 DJ Water Disability Ins.	124.11	107.46	99.28	150.00	45.31	25.00	150.00
4420.134 DJ Water Retirement & 401k	5,257.23	8,052.93	6,635.43	3,700.00	1,070.51	1,180.00	3,700.00
4420.135 DJ Water Health Insurance	442.59	555.94	4,461.96	10,700.00	5,261.11	2,500.00	10,700.00
4420.210 DJ Water Subscriptions & Memberships	102.13	285.00	295.00	500.00	305.00	85.00	500.00
4420.230 DJ Water Travel & Per Diem	855.33	1,221.08	2,107.57	3,500.00	-	290.00	3,500.00
4420.231 DJ Water Fuel	-	1,249.28	1,819.95	-	179.09	290.00	1,500.00
4420.240 DJ Water office supplies	3.94	127.92	123.49	500.00	-	25.00	500.00
4420.260 DJ Water Building	184.33	2,754.63	2,057.16	2,500.00	-	415.00	2,500.00
4420.270 DJ Water Utilities	8,853.97	13,800.11	17,200.62	15,000.00	3,776.39	2,500.00	18,425.00
4420.280 DJ Water Telephone	638.98	860.96	1,182.55	650.00	160.51	175.00	650.00
4420.310 DJ Water Professional Services	-	450.50	1,271.18	3,000.00	-	85.00	3,000.00
4420.450 DJ Water Billing	340.00	200.00	300.00	500.00	75.00	30.00	500.00
4420.451 DJ Water Treatment	9,661.33	8,231.39	11,217.72	30,000.00	423.29	1,685.00	30,000.00
4420.452 DJ Water Distribution	3,982.38	5,369.83	139.94	-	211.56	15.00	-
4420.453 DJ Water Meters	918.53	2,209.68	-	1,000.00	-	165.00	1,000.00
4420.455 DJ Water Hydrants	-	-	-	7,500.00	-	-	7,500.00
4420.456 DJ Water Supply Costs	7,771.21	-	22,927.81	-	-	-	-
4420.610 DJ Water Misc.	139.42	404.02	1,003.49	2,000.00	-	165.00	2,000.00
4420.613 DJ Water Sm Equip (\$1000-\$4999)	-	-	-	1,000.00	-	-	1,000.00
4420.614 DJ Water Sm Equip (\$1 - \$999)	-	-	450.00	1,000.00	-	-	1,000.00
4420.740 DJ Water Capital Outlay	-	13,438.50	-	-	-	-	-
Total DJ Water	71,663.55	89,640.64	116,590.71	122,700.00	19,443.01	17,000.00	111,625.00
DJ Sewer							
4430.110 DJ Sewer FT Employee	3,530.52	1,171.18	4,480.63	20,000.00	-	365.00	20,000.00
4430.120 DJ Sewer PT Employee	7,870.53	8,550.67	9,083.13	-	1,325.10	1,800.00	-
4430.131 DJ Sewer SS & MC	811.73	697.36	983.81	1,200.00	85.83	200.00	1,200.00
4430.132 DJ Sewer Workmans Comp.	308.27	271.75	316.06	300.00	28.61	50.00	300.00
4430.133 DJ Sewer Disability Ins.	50.21	42.00	47.52	100.00	1.07	15.00	100.00
4430.134 DJ Sewer Retirement & 401k	1,792.98	1,442.14	1,223.19	2,300.00	203.37	250.00	2,300.00
4430.135 DJ Sewer Health Insurance	1,196.23	2,103.26	3,452.97	6,350.00	173.35	1,060.00	6,350.00
4430.230 DJ Sewer Travel/Per diem	-	763.45	303.67	2,000.00	-	165.00	2,000.00
4430.231 DJ Sewer Fuel	-	566.27	1,655.89	-	179.08	50.00	1,500.00
4430.240 DJ Sewer Office Supplies	-	-	32.54	200.00	-	15.00	200.00
4430.260 DJ Sewer Building	251.16	26.42	389.28	1,500.00	-	85.00	1,500.00
4430.270 DJ Sewer Utilities	4,767.44	4,480.35	5,179.61	6,000.00	1,091.19	750.00	9,425.00
4430.280 DJ Sewer Telephone	-	90.00	896.86	-	256.46	50.00	-
4430.310 DJ Sewer Professional Services	-	545.00	6,249.35	2,000.00	75.00	165.00	2,000.00
4430.450 DJ Sewer Billing	340.00	100.00	-	500.00	-	-	500.00
4430.451 DJ Sewer Treatment	3,060.94	1,853.45	21,838.57	22,000.00	3,970.70	500.00	22,000.00
4430.456 DJ Sewer Collection	36.54	-	-	3,000.00	-	-	3,000.00
4430.610 DJ Sewer Misc.	-	24.98	205.00	1,000.00	-	85.00	1,000.00
Total DJ Sewer	24,016.55	22,728.28	56,338.08	68,450.00	7,389.76	5,605.00	73,375.00
DJ Garbage							
4470.270 DJ Garbage Collection	35,937.07	11,556.40	-	-	-	-	-

County of Daggett
Worksheet - Budgets
28 Dutch John Enterprise - 01/01/2018 to 03/12/2018
25.00% of the fiscal year has expired

Ent 028396 Bk 0089 Pg 0431

	<u>3 Years Prior Actual</u>	<u>2 Years Prior Actual</u>	<u>Prior Year Actual</u>	<u>Prior Year Budget</u>	<u>Current Year Actual</u>	<u>Original Budget</u>	<u>Revised Budget</u>
Total DJ Garbage	35,937.07	11,556.40	-	-	-	-	-
Total Operating expense	215,661.45	211,403.02	180,520.12	456,380.00	38,012.77	98,205.00	450,230.00
Total Income From Operations	215,661.45	211,403.02	180,520.12	456,380.00	38,012.77	98,205.00	450,230.00
Non-Operating Items							
Non-operating expense							
4420.820 DJ Water Project Bond Interest	-	-	-	-	-	-	21,000.00
4510.520 Bad debts expense	-	9,431.89	-	-	-	1,585.00	9,500.00
Total Non-operating expense	-	9,431.89	-	-	-	1,585.00	30,500.00
Transfers							
4850.010 Transfers to general fund 10	-	-	200,000.00	200,000.00	-	-	-
Total Transfers	-	-	200,000.00	200,000.00	-	-	-
Total Non-Operating Items	-	9,431.89	200,000.00	200,000.00	-	1,585.00	30,500.00
Total Income or Expense	215,661.45	220,834.91	380,520.12	656,380.00	38,012.77	99,790.00	480,730.00
Total Change in Net Position	(3,162.09)	548,783.02	(150,421.39)	(175,650.00)	(3,695.61)	(17,790.00)	-