

# Special District Adopted Budget

Form: SD-BUD-1-2010

## Basic Form Instructions

### Local and Special Districts

1. The law requires that budgets be balanced. This means that in the general fund and special revenue funds, the "Total Revenues" must equal the "Total Expenses."  
The law further requires that the columns labeled "Prior Year" and "Current Year" be filled in as well as the "Budget" column. The actual expenses shown in the first two columns are meant to help you in determining more accurate budget amounts.
2. For the general fund and the special revenue fund:  
If all, or part, of the prior year's fund balance needs to be used to balance the budget, place the balancing amount on the line called "Contribution From Fund Balance" in the Revenues section.  
If part of the budget year's revenues are meant to increase the fund balance, place the balancing amount on the line called "Contribution to Fund Balance" in the Expenses section.
3. This budget is a public document and must be kept by the district. It must be available for inspection by the public during business hours.
4. Finally, a copy of this budget must be sent to the Office of the State Auditor within 30 days after its adoption. Forms must be uploaded to [reporting.auditor.utah.gov](http://reporting.auditor.utah.gov). If you have any questions related to the uploading of your document, please contact Kylie Cone at 801-538-1364 or [kccone@utah.gov](mailto:kccone@utah.gov).

IF YOU HAVE ANY GENERAL QUESTIONS, PLEASE CONTACT:

Ryan Roberts at (801) 538-1721.

Or email at [ryanroberts@utah.gov](mailto:ryanroberts@utah.gov)

**Local and Special Service Districts  
Adopted Budget**

Name

**North Utah County  
Water Conservancy District**

Fiscal Year

**December 31, 2017**

Form: SD-BUD-1-2012

**Part I General and Enterprise Fund**

(a)	General Fund			Enterprise Fund		
	Actual Expenses			Actual Expenses		
	Prior Year (b)	Current Year (c)	Budget (d)	Prior Year (e)	Current Year (f)	Budget (g)
<b>Revenues</b>						
1.1	Taxes: Property Tax	39325	261785	236000		
1.2	Other:					
1.3	Fee in Lieu of Taxes					
1.4	Charges for Services					
1.5	Interest Income	4074	5610	9000		
1.6						
1.7						
1.8						
<b>Other Financing Sources:</b>						
1.9	Transfers from Other Funds					
1.10	Contribution from Fund Balance			179900		
1.11						
1.12						
	<b>Total Revenues</b>	43399	267395	424900	0	0
<b>Expenses</b>						
2.1	Salaries and Benefits	3119	12500	12250		
2.2	Other Operating Expenses	162992	171126	412650		
2.3	Depreciation					
2.4	Capital Outlay					
2.5	Debt Service					
2.6						
2.7						
2.8						
<b>Other Financing Uses:</b>						
2.9	Transfers to Other Funds					
2.10	Contribution to Fund Balance					
2.11						
2.12						
	<b>Total Expenditures / Expenses</b>	166111	183626	424900	0	0
	<b>Net Income / (Loss)</b>				0	0

CONTINUE ON PAGE 2 WITH PART II

**Part II Capital Projects and Debt Service Fund**

		Capital Projects Fund			Debt Service Fund		
		Actual Expenses		Budget	Actual Expenses		Budget
		Prior Year (b)	Current Year (c)	(d)	Prior Year (e)	Current Year (f)	(g)
	<b>Revenues</b>						
1.1	Bond Issues						
1.2	Property Taxes						
1.3	Fee-in-Lieu of Taxes						
1.4	Investment/Interest Income	12578	5610	20000			
	<b>Transfers From:</b>						
1.5							
1.6							
1.7	Other: Government Grants	3916516	8179867	4489403			
1.8	Other:						
	<b>Total Revenues</b>	3929094	8185477	4509403	0	0	0
1.9	Beginning Fund Balance	2245679	2042657	1832105			
1.10	Available for Use	6174773	10228134	6341508	0	0	0
	<b>Expenses</b>						
2.1	Debt Service						
2.2	Retirement of Bonds						
2.3	Interest on Bonds						
2.4	Capital Outlay	4132116	8396029	4688934			
	<b>Transfers From:</b>						
2.5							
2.6							
2.7	Other:						
2.8	Other:						
	<b>Total Expenses</b>	4132116	8396029	4688934	0	0	0
	<b>Ending Fund Balance</b>	2042657	1832105	1652574			