



**FY 2018
Adopted Tentative Budget**

(5/10/2017)

**GENERAL FUND
RESERVES**
(FY 2018 Adopted Tentative Budget)

	CURRENT	OBLIGATED	REMAINING	COMMENTS
<u>RESERVES</u>				
01-11110 CASH IN CHECKING - COMBINED	53,340.56	0.00	53,340.56	Grand Valley Bank
10-11610 PTIF - GENERAL ACCOUNT	191,242.26	0.00	191,242.26	Public Treasurers' Investment Fund (PTIF)
	<u>244,582.82</u>	<u>0.00</u>	<u>244,582.82</u>	
		5%	168,295.45	Municipalities are required to have a balance in the General Fund of no less than 5% and no more than 25% of the total General Fund revenues.
		25%	841,477.25	

**GENERAL FUND
REVENUE**
(FY 2018 Adopted Tentative Budget)

	2016 ACTUAL	2017 YTD	2017 BUDGET	%	YR END EST	2018 PROPOSED	SOURCE	COMMENTS
<u>TAXES</u>								
10-31-100 PROPERTY TAX	688,532.84	708,259.63	685,000.00	103.4%	N/A	715,000		Physically evaluate properties every five years (Last done in 2015). Must be within 10% of sale values each year.
10-31-110 FEE IN LIEU	45,797.35	38,709.25	45,000.00	86.0%	46,451.10	45,000		Tax on automobiles, boats, snowmobiles, etc.
10-31-200 TAX REDEMPTION	19,191.23	18,945.26	21,000.00	90.2%	22,734.31	15,000		Taxes collected for prior years.
10-31-205 PENALTIES AND INTEREST	1,124.17	1,773.24	1,000.00	177.3%	2,127.89	1,000		Interest received on delinquent property taxes.
10-31-210 PROPERTY TAX REFUND	-1,597.63	-808.27	-1,900.00	42.5%	-969.92	-1,000		
10-31-300 SALES AND USE TAXES	639,884.33	558,770.47	607,000.00	92.1%	670,524.56	650,000		
10-31-400 FRANCHISE TAXES	374,315.59	394,917.37	350,000.00	112.8%	473,900.84	409,600		CenturyLink, Comcast, HL&P, Questar, and Telecommunications Tax. \$9,600 (Verizon Cell Tower Lease).
10-31-500 TRANSIENT ROOM TAX	69,372.42	96,025.83	55,000.00	174.6%	115,231.00	70,000		Should be spend on items related to economic development. City 1% tax.
10-31-700 RESORT TAX	439,095.28	438,757.84	425,000.00	103.2%	526,509.41	450,000		Can impose the Resort Communities Tax if the communities transient rental capacity is equal to or greater than 66% of its total census population. Current percentage: 73.97% (2010 Census), 47.09% (2020 DEA Estimate). Beginning in FY 2017 reduce \$100,000 each year.
10-31-750 HIGHWAY TAX	126,877.00	127,275.07	120,000.00	106.1%	152,730.08	140,000		Transferred to CIP Fund.
TOTALS:	<u>2,402,592.58</u>	<u>2,382,625.69</u>	<u>2,307,100.00</u>	<u>103.3%</u>	<u>N/A</u>	<u>2,494,600</u>	187,500.00	8.13%
<u>LICENSES AND PERMITS</u>								
10-32-100 BUSINESS LICENSES AND PERMITS	25,434.00	27,625.00	25,000.00	110.5%	N/A	25,000		Does not include Swiss Days. Includes off-square 3rd party vendors throughout the year.
10-32-110 SIGN PERMITS	0.00	250.00	0.00	#DIV/0!	N/A	100		
10-32-210 BUILDING PERMITS	390,765.00	238,110.40	375,000.00	63.5%	285,732.48	218,917		70 New Construction (FY 2018), 83 New Construction (FY 2017), 80 New Construction (FY 2016), 70 (FY 2015).
10-32-211 PLAN CHECK, DEPOSITS & OTHER	223,817.58	137,060.50	200,000.00	68.5%	164,472.60	122,767		70 New Construction (FY 2018), 83 New Construction (FY 2017), 80 New Construction (FY 2016), 70 (FY 2015).
10-32-212 CITY SURCHARGE	779.88	490.63	800.00	61.3%	588.76	475		70 New Construction (FY 2018), 83 New Construction (FY 2017), 80 New Construction (FY 2016), 70 (FY 2015).
10-32-230 ROAD EXCAVATION INSPECTION FEE	600.00	200.00	500.00	40.0%	240.00	150		Fee needs to be revised.
10-32-250 ANIMAL LICENSES	1,685.00	1,020.00	1,000.00	102.0%	N/A	800		Pass through to Heber City.

**GENERAL FUND
REVENUE**

(FY 2018 Adopted Tentative Budget)

	2016 ACTUAL	2017 YTD	2017 BUDGET	%	YR END EST	2018 PROPOSED	SOURCE	COMMENTS
TOTALS:	643,081.46	404,756.53	602,300.00	67.2%	N/A	368,209	-234,091.00 -38.87%	

**GENERAL FUND
REVENUE**
(FY 2018 Adopted Tentative Budget)

	2016 ACTUAL	2017 YTD	2017 BUDGET	%	YR END EST	2018 PROPOSED	SOURCE	COMMENTS
<u>INTERGOVERNMENTAL REVENUE</u>								
10-33-560 CLASS "C" ROAD FUNDS	181,844.88	172,093.50	150,000.00	114.7%	206,512.20	170,000		City portion of the gas taxes collected. Used for the General Fund Streets Department with the remainder transferred to the CIP Fund. Directly related to miles of roads in the City. Shane Owens will update and submit to the State the miles of roads.
10-33-740 HISTORIC PRESERVATION GRANT	1,006.52	781.68	0.00	#DIV/0!	N/A	200		Historic preservation website, plaques and book.
10-33-760 BACKNET GRANT	48,447.33	45,624.49	66,500.00	68.6%	54,749.39	65,000		Grant Money
TOTALS:	231,298.73	218,499.67	216,500.00	100.9%	261,261.59	235,200	18,700.00	
							8.64%	
<u>SERVICES</u>								
10-34-430 MSD - ADMINISTRATION	23,239.12	20,781.25	25,000.00	83.1%	24,937.50	25,000		Quarterly MSD Billings
10-34-435 MSD - INSPECTIONS	31,643.75	20,650.00	30,000.00	68.8%	24,780.00	25,000		
10-34-740 ZONING AND DEVELOPMENT FEES	39,248.50	63,356.50	30,000.00	211.2%	76,027.80	50,000		
10-34-743 DEVELOPMENT ENGINEERING FEES	90,352.01	127,302.85	95,000.00	134.0%	152,763.42	95,000		
10-34-744 DEVELOPMENT LEGAL FEES	6,154.50	2,497.50	6,000.00	41.6%	2,997.00	3,000		
10-34-830 BURIAL AND ASSESSMENTS	33,425.00	29,900.00	20,000.00	149.5%	35,880.00	25,000		Just burials (opening and closing).
TOTALS:	224,062.88	264,488.10	206,000.00	128.4%	317,385.72	223,000	17,000.00	
							8.25%	
<u>MISCELLANEOUS</u>								
10-36-100 INTEREST EARNINGS	2,920.86	2,055.07	2,000.00	102.8%	2,466.08	2,200		
10-36-200 RENTS - BUILDINGS	34,390.00	21,340.00	20,000.00	106.7%	25,608.00	23,000		Should be used for building repairs and improvements. Transferred to CIP Fund.
10-36-205 SPECIAL EVENTS	5,968.50	3,150.00	4,500.00	70.0%	3,780.00	3,200		\$3,000 (Swiss Days), \$1,500 (Special Events). Should be used for park maintenance. Transferred to CIP Fund.
10-36-520 BOND/DEPOSIT FORFEITURE	23,177.81	10,000.00	4,000.00	250.0%	12,000.00	4,000		
10-36-720 CEMETERY LOT SALES	25,750.00	26,675.00	10,000.00	266.8%	32,010.00	10,000		Only residents in 84049 ZIP can purchase lots. Transferred to CIP Fund.
10-36-900 MISCELLANEOUS	-4,885.83	7,342.27	2,500.00	293.7%	8,810.72	2,500		Includes Costco memberships (\$360).
TOTALS:	87,321.34	70,562.34	43,000.00	164.1%	84,674.81	44,900	1,900.00	
							4.42%	

**GENERAL FUND
REVENUE**
(FY 2018 Adopted Tentative Budget)

	2016 ACTUAL	2017 YTD	2017 BUDGET	%	YR END EST	2018 PROPOSED	SOURCE	COMMENTS
<u>CONTRIBUTIONS AND TRANSFERS</u>								
10-39-910 APPROPRIATED FUND BALANCE	0.00	0.00	0.00	#DIV/0!	N/A	0		
TOTALS:	0.00	0.00	0.00	#DIV/0!	0.00	0	0.00	
							#DIV/0!	
TOTAL FUND REVENUE	3,588,356.99	3,340,932.33	3,374,900.00	99.0%	N/A	3,365,909	-8,991.00 -0.27%	
						5%	168,295.45	
						25%	841,477.25	

**GENERAL FUND
EXPENDITURES**
(FY 2018 Adopted Tentative Budget)

	2016 ACTUAL	2017 YTD	2017 BUDGET	%	YR END EST	2018 PROPOSED	SOURCE	COMMENTS
<u>MAYOR AND COUNCIL</u>								
10-41-110 SALARIES AND WAGES	56,417.87	47,567.70	57,090.00	83.3%	57,081.24	57,090	General Fund	
10-41-130 EMPLOYEE BENEFITS	2,982.48	3,638.88	4,370.00	83.3%	4,366.66	4,370	General Fund	
10-41-230 MILEAGE	0.00	0.00	2,400.00	0.0%	0.00	2,400	General Fund	\$2,400 (Mileage for conferences - \$400 x 6)
10-41-240 OFFICE SUPPLIES AND EXPENSE	279.63	1,309.82	725.00	180.7%	1,571.78	1,000	General Fund	
10-41-250 DINNER SOCIAL	2,438.87	2,484.40	2,800.00	88.7%	N/A	2,800	General Fund	Appreciation socials in January and/or June.
10-41-330 EDUCATION AND TRAINING	376.90	70.00	5,700.00	1.2%	84.00	3,000	General Fund	Encourage attending local conferences that do not include lodging and per diem.
10-41-610 MISCELLANEOUS	319.79	279.78	200.00	139.9%	335.74	300	General Fund	Swiss Days parade candy
10-41-650 MERIT RAISES/BONUSES	0.00	0.00	3,650.00	0.0%	N/A	1,650	General Fund	\$1,400 (Christmas gift certificates for full-time employees), \$250 (Christmas gift certificates for part-time employees).
TOTALS:	62,815.54	55,350.58	76,935.00	71.9%	N/A	72,610		-4,325.00 -5.62%

**GENERAL FUND
EXPENDITURES**
(FY 2018 Adopted Tentative Budget)

	2016 ACTUAL	2017 YTD	2017 BUDGET	%	YR END EST	2018 PROPOSED	SOURCE	COMMENTS
<u>ADMINISTRATIVE</u>								
10-43-125 SALARIES AND WAGES	169,669.09	134,216.15	172,910.00	77.6%	161,059.38	181,445	General Fund	Treasurer (34 hrs. wk.), human resources director (40 hrs. wk.), recorder (40 hrs. wk.), admin. assistant (accounts payable/cash receipts, 10 hrs. wk.), deputy recorder (part-time, 10 hrs. wk.). Overtime (40 hrs. yr.). Includes 2% COLA.
10-43-130 EMPLOYEE BENEFITS	75,437.14	59,539.96	73,690.00	80.8%	71,447.95	76,789	General Fund	Treasurer (34 hrs. wk.), human resources director (40 hrs. wk.), recorder (40 hrs. wk.), admin. assistant (accounts payable/cash receipts, 10 hrs. wk.), deputy recorder (part-time, 10 hrs. wk.). Overtime (40 hrs. yr.). Includes 2% COLA.
10-43-210 BOOKS,SUB AND MEMBERSHIPS	6,658.12	6,279.41	5,370.00	116.9%	7,535.29	5,025	General Fund	\$150 (UMCA), \$145 (IIMC), \$1,110 (MAG), \$3,400 (ULCT), \$145 (National Treasurers' Association), \$75 (UMTA).
10-43-220 PUBLIC NOTICES	960.27	1,048.08	2,100.00	49.9%	1,257.70	2,100	General Fund	
10-43-230 MILEAGE	137.12	63.80	1,000.00	6.4%	76.56	1,000	General Fund	Conferences and meetings outside of the County.
10-43-240 OFFICE SUPPLIES AND EXPENSE	5,339.35	4,513.48	6,675.00	67.6%	5,416.18	6,575	General Fund	\$5,000 (Office Supplies), \$1,200 (Computer w/Monitor), \$375 (QuickBooks Payroll Subscription).
10-43-280 TELEPHONE	5,663.90	5,366.89	7,200.00	74.5%	6,440.27	7,200	General Fund	Office Building
10-43-330 EDUCATION AND TRAINING	1,066.41	320.00	3,600.00	8.9%	384.00	4,200	General Fund	\$1,200 (Payroll), \$1,800 (Treasurer), \$1,200 (Recorder/Deputy Recorder).
10-43-510 INSURANCE AND SURETY BONDS	88,192.99	12,789.78	60,740.00	21.1%	N/A	60,731	General Fund	\$29,110 (Liability), \$14,435 (Property), \$15,686 (Workers Compensation), \$900 (Treasurer/Recorder Bond), \$600 (Commercial Crime).
10-43-610 MISCELLANEOUS	652.80	0.00	3,800.00	0.0%	0.00	3,800	General Fund	\$1,300 (Insurance administrative fees), \$2,500 (Misc.)
10-43-735 CAPITAL OUTLAY - VEHIC REPLACE	1,000.00	1,000.00	1,000.00	100.0%	N/A	1,470	1,463	Transfer to CIP Fund.
10-43-740 CAPITAL OUTLAY - EQUIPMENT	0.00	0.00	0.00	#DIV/0!	0.00	0		
TOTALS:	354,777.19	225,137.55	338,085.00	66.6%	N/A	350,335	12,249.58	3.62%

**GENERAL FUND
EXPENDITURES**
(FY 2018 Adopted Tentative Budget)

	2016 ACTUAL	2017 YTD	2017 BUDGET	%	YR END EST	2018 PROPOSED	SOURCE	COMMENTS
<u>PROFESSIONAL SERVICES</u>								
10-45-605 ACCOUNTING	13,500.00	11,100.00	18,000.00	61.7%	13,320.00	18,000	General Fund	
10-45-611 LEGAL - GENERAL	81,310.00	61,895.21	81,780.00	75.7%	74,274.25	56,400	General Fund	Flat rate per month (\$60,000 with \$56,400 in General Fund and \$3,600 in the Water Fund).
10-45-612 LEGAL - DEVELOPMENT REVIEW	7,209.00	2,497.00	6,000.00	41.6%	2,996.40	3,000	Reimbursed	Pass through Account
10-45-615 COMPUTER SERVICES	15,290.92	28,284.72	24,355.00	116.1%	33,941.66	19,950	General Fund	\$10,920 (IT Support), \$5,100 (Software Licenses and Data Back-up), \$3,930 (Financial Software Support).
10-45-620 AUDIT	9,500.00	10,000.00	9,800.00	102.0%	N/A	10,000	General Fund	\$9,500 (Audit), \$300 (UT-2 Form)
10-45-672 ENGINEERING - GENERAL	19,633.51	35,543.58	40,600.00	87.5%	42,652.30	40,600	General Fund	Flat rate in 2010 contract (\$45,600 with \$40,600 in the General Fund and \$5,000 in the Water Fund).
10-45-674 ENGINEERING - DEV. REVIEW	113,002.97	86,053.04	95,000.00	90.6%	103,263.65	95,000	Reimbursed	Pass through Account
TOTALS:	259,446.40	235,373.55	275,535.00	85.4%	270,448.26	242,950		-32,585.00 -11.83%

**GENERAL FUND
EXPENDITURES**
(FY 2018 Adopted Tentative Budget)

	2016 ACTUAL	2017 YTD	2017 BUDGET	%	YR END EST	2018 PROPOSED	SOURCE	COMMENTS
<u>NON-DEPARTMENTAL</u>								
10-50-112 WAGES - SEWER	38,026.68	0.00	0.00	#DIV/0!	0.00	0	General Fund	
10-50-130 EMPLOYEE BENEFITS	15,657.15	0.00	0.00	#DIV/0!	0.00	0	General Fund	
10-50-140 PUBLIC WORKS WAGES	0.00	249,147.00	279,980.00	89.0%	298,976.40	248,094	General Fund	Cory Lott (40 hrs. wk.), Becky Johnson (12 hrs. wk. - seasonal part-time), Eric Mecham (40 hrs. wk.), Mike Mair (40 hrs. wk.), Shane Owens (40 hrs. wk.), Jason Standifer (20 hrs. wk. - PW, 20 hrs. wk. - Sanitation), Becky Wood (10 hrs. wk. - Sanitation), JC Rhoads (20 hrs. wk. - seasonal part-time). Distributed to the various departments at the end of the fiscal year. Includes 2% COLA.
10-50-145 PUBLIC WORKS COMP. TIME	0.00	15,536.80	10,000.00	155.4%	18,644.16	20,400	General Fund	Snow plowing and Saturday funerals. Includes 2% COLA.
10-50-150 PUBLIC WORK BENEFITS	0.00	107,548.32	129,610.00	83.0%	129,057.98	112,372	General Fund	Cory Lott (40 hrs. wk.), Becky Johnson (12 hrs. wk. - seasonal part-time), Eric Mecham (40 hrs. wk.), Mike Mair (40 hrs. wk.), Shane Owens (40 hrs. wk.), Jason Standifer (20 hrs. wk. - PW, 20 hrs. wk. - Sanitation), Becky Wood (10 hrs. wk. - Sanitation), JC Rhoads (20 hrs. wk. - seasonal part-time). Distributed to the various departments at the end of the fiscal year. Includes 2% COLA.
10-50-250 OFFICE SUPPLIES AND EXPENSE	2,638.05	4,469.98	15,170.00	29.5%	5,363.98	26,769	General Fund	\$6,500 (Plotter Supplies), \$7,650 (Office Supplies), \$1,000 (Stamps), \$11,619 (Internet Access).
10-50-500 ELECTIONS	3,101.20	111.00	3,000.00	3.7%	133.20	3,000	General Fund	
10-50-615 MISCELLANEOUS	11,175.09	7,603.56	13,095.00	58.1%	9,124.27	4,588	General Fund	\$1,600 (Bank Expenses), \$100 (CDL Medical Exams), \$1,000 (Newsletter Printing), \$360 (Costco Memberships - Reimbursed), \$28 (Wasatch Wave Subscription), \$1,500 (Misc.).
10-50-620 CONTRACT SERVICES	8,409.03	0.00	6,931.00	0.0%	0.00	7,000	General Fund	Service contracts for copiers and plotter.
10-50-695 HISTORIC PRESERVATION	0.00	0.00	6,000.00	0.0%	0.00	3,000	Grant, Committee Revenue	Historic Homes Website, Plaques for Historic Homes, Book on Midway Architecture
10-50-740 CAPITOL OUTLAY - EQUIPMENT	5,601.17	0.00	0.00	#DIV/0!	0.00	0	General Fund	
TOTALS:	84,608.37	384,416.66	463,786.00	82.9%	461,299.99	425,223		-38,563.34 -8.31%

**GENERAL FUND
EXPENDITURES**
(FY 2018 Adopted Tentative Budget)

	2016 ACTUAL	2017 YTD	2017 BUDGET	%	YR END EST	2018 PROPOSED	SOURCE	COMMENTS
<u>BUILDINGS</u>								
10-51-110 SALARIES AND WAGES	18,150.53	0.00	0.00	#DIV/0!	0.00	0	General Fund	
10-51-130 EMPLOYEE BENEFITS	3,468.68	0.00	0.00	#DIV/0!	0.00	0	General Fund	
10-51-250 EQUIP,SUPPLIES & MAINTENANCE	35,278.50	34,196.98	30,437.00	112.4%	41,036.38	28,000	General Fund	\$20,020 (Cleaning and Maintenance Supplies), \$2,500 (Restripe City Office Parking Lot), \$1,700 (Building Facility Management Software), \$1,200 (Flag Maintenance and Rotation), \$1,080 (Additional Employee Cell Phone), \$1,500 (Additional Employee Clothing Allowance).
10-51-270 UTILITIES	35,518.02	36,874.13	41,950.00	87.9%	44,248.96	43,630	General Fund	Water, Power, Garbage, Natural Gas
10-51-620 CONTRACT SERVICES	12,000.00	9,000.00	12,000.00	75.0%	10,800.00	12,000	General Fund	Cleaning of Buildings
10-51-740 CAPITAL OUTLAY - EQUIPMENT	0.00	0.00	0.00	#DIV/0!	0.00	0		
TOTALS:	104,415.73	80,071.11	84,387.00	94.9%	96,085.33	83,630		-757.00 -0.90%
<u>EQUIPMENT MAINTENANCE</u>								
10-53-110 SALARIES AND WAGES	46,346.33	0.00	0.00	#DIV/0!	0.00	0	General Fund	
10-53-130 EMPLOYEE BENEFITS	19,000.12	0.00	0.00	#DIV/0!	0.00	0	General Fund	
10-53-250 EQUIP,SUPPLIES & MAINTENANCE	67,314.77	58,437.79	76,037.00	76.9%	70,125.35	53,660	General Fund	\$4,500 (Plow End Guards), \$12,800 (Plow Wear Blades), \$26,000 (Parts and Supplies), \$1,000 (Vehicle Inspections), \$1,080 (Jason Cell Phone), \$1,500 (Jason Clothing Allowance), \$1,080 (Mike Cell Phone), \$1,500 (Mike Clothing Allowance), \$4,200 (iWorQ Software).
10-53-260 FUEL	23,581.34	19,293.09	32,230.00	59.9%	23,151.71	33,000	General Fund	Fuel
10-53-330 EDUCATION AND TRAINING	0.00	140.20	1,000.00	14.0%	168.24	1,000	General Fund	Safety Training
10-53-735 CAPITAL OUTLAY - EQUIPMENT	74,976.00	0.00	5,660.00	0.0%	0.00	0	General Fund	
10-53-740 CAPITAL OUTLAY - VEH. REPL.	13,600.00	152,660.00	152,660.00	100.0%	N/A	153,000	320,000	Transfer to CIP Fund.
TOTALS:	244,818.56	230,531.08	267,587.00	86.2%	93,445.30	240,660		-26,927.00 -10.06%

**GENERAL FUND
EXPENDITURES**
(FY 2018 Adopted Tentative Budget)

	2016 ACTUAL	2017 YTD	2017 BUDGET	%	YR END EST	2018 PROPOSED	SOURCE	COMMENTS
<u>PLANNING AND ZONING</u>								
10-55-110 SALARIES AND WAGES	135,185.73	105,084.68	147,190.00	71.4%	126,101.62	130,157	General Fund	Planning Director (40 hrs. wk.) and Planning Assistant (20 hrs. wk.). Includes partial COLA.
10-55-115 COMP TIME	0.00	0.00	3,000.00	0.0%	0.00	3,500	General Fund	Includes parital COLA.
10-55-130 EMPLOYEE BENEFITS	49,623.45	34,403.69	52,820.00	65.1%	41,284.43	46,584	General Fund	Planning Director (40 hrs. wk.) and Planning Assistant (20 hrs. wk.). Includes partial COLA.
10-55-220 PUBLIC NOTICES	3,719.43	3,186.69	3,000.00	106.2%	3,824.03	3,500	General Fund	
10-55-240 OFFICE SUPPLIES AND EXPENSE	4,245.00	1,617.53	4,356.00	37.1%	1,941.04	4,116	General Fund	\$960 (Cell Phone), \$169 (Planning Commission Packets), \$2,527 (Office Supplies), \$60 (Bluebeam Plan Review Software Support), \$400 (iWorQ Permitting Software).
10-55-330 EDUCATION AND TRAINING	370.00	689.84	3,000.00	23.0%	827.81	3,500	General Fund	\$800 (APA Fall Conference), \$1,500 (APA Spring Conference), \$1,200 (Business License Conference).
10-55-605 MEMBERSHIPS	800.00	50.00	500.00	10.0%	N/A	500	General Fund	APA Membership Dues
10-55-610 MISCELLANEOUS	174.00	-137.00	500.00	-27.4%	-164.40	500	General Fund	
10-55-620 CONTRACT SERVICES	1,588.00	1,601.00	1,634.00	98.0%	N/A	1,634	General Fund	Regional Planning by Mountainland Association of Governments
10-55-630 BOOKS & SUPPLIES	100.00	0.00	100.00	0.0%	0.00	100	General Fund	
10-55-735 CAPITAL OUTLAY - VEHIC REPL	1,000.00	1,000.00	1,000.00	100.0%	N/A	1,470	1,463	Transfer to CIP Fund.
10-55-740 CAPITAL OUTLAY - EQUIPMENT	0.00	0.00	0.00	#DIV/0!	N/A	0	General Fund	
TOTALS:	196,805.61	147,496.43	217,100.00	67.9%	173,814.52	195,561		-21,539.20 -9.92%

**GENERAL FUND
EXPENDITURES**
(FY 2018 Adopted Tentative Budget)

	2016 ACTUAL	2017 YTD	2017 BUDGET	%	YR END EST	2018 PROPOSED	SOURCE	COMMENTS
<u>BUILDING SAFETY</u>								
10-56-110 SALARIES AND WAGES	150,475.56	114,887.15	149,600.00	76.8%	137,864.58	156,464	General Fund	Building Safety Official (40 hrs. wk.), Building Inspector (40 hrs. wk.), Assistant (40 hrs. wk.). Includes 2% COLA.
10-56-115 COMP TIME	0.00	0.00	2,000.00	0.0%	0.00	1,000	General Fund	Building Safety Official (40 hrs. wk.), Building Inspector (40 hrs. wk.), Assistant (40 hrs. wk.). Includes 2% COLA.
10-56-130 EMPLOYEE BENEFITS	64,476.06	60,658.05	65,910.00	92.0%	72,789.66	62,586	General Fund	Building Safety Official (40 hrs. wk.), Building Inspector (40 hrs. wk.), Assistant (40 hrs. wk.). Includes 2% COLA.
10-56-230 MILEAGE	0.00	641.30	1,000.00	64.1%	769.56	1,000	General Fund	Training
10-56-240 OFFICE SUPPLIES AND EXPENSE	5,703.67	4,489.68	6,560.00	68.4%	5,387.62	6,580	General Fund	\$3,420 (Cellular Phone and Data Plans), \$1500 (General Office Supplies), \$1,300 (Replace Computer), \$300 (iWorQ Permitting Software), \$60 (BluBeam Plan Review Software Support).
10-56-260 OUTSIDE PLAN REV & INSP	10,980.75	8,612.55	12,000.00	71.8%	10,335.06	12,000	General Fund	Outside plan review as needed.
10-56-330 EDUCATION AND TRAINING	2,280.24	2,309.60	3,000.00	77.0%	2,771.52	3,000	General Fund	Training - 3 Employees
10-56-605 MEMBERSHIPS AND LICENSES	308.00	245.00	370.00	66.2%	N/A	490	General Fund	\$125 (Utah Chapter - 3 Employees), \$80 (Beehive Chapter - 2 Employees), \$150 (Inspector License Renewal - 2 Employees), \$135 (ICC Membership).
10-56-630 BOOKS & SUPPLIES	1,989.05	126.00	2,500.00	5.0%	151.20	2,500	General Fund	Code books, standards and references, and supplies.
10-56-650 REIMBURSABLES	0.00	0.00	500.00	0.0%	0.00	500	Reimbursed	Pass through
10-56-735 CAPITAL OUTLAY - VEHIC REPL	4,000.00	4,000.00	4,000.00	100.0%	N/A	5,680	5,679	Transfer to CIP Fund.
10-56-740 CAPITAL OUTLAY - EQUIPMENT	0.00	0.00	0.00	#DIV/0!	0.00	0	General Fund	
TOTALS:	240,213.33	195,969.33	247,440.00	79.2%	230,069.20	251,799	4,359.26	1.76%

**GENERAL FUND
EXPENDITURES**
(FY 2018 Adopted Tentative Budget)

	2016 ACTUAL	2017 YTD	2017 BUDGET	%	YR END EST	2018 PROPOSED	SOURCE	COMMENTS
<u>PUBLIC SAFETY</u>								
10-57-110 SALARIES AND WAGES	20,043.36	21,439.68	20,470.00	104.7%	25,727.62	31,922	General Fund	Crossing guard (720 hrs. yr.), crossing guard (315 hrs. yr.), crossing guard (270 hrs. yr.), additional crossing guard (720 hrs. yr.).
10-57-130 EMPLOYEE BENEFITS	1,236.96	1,647.98	1,570.00	105.0%	1,977.58	13,025	General Fund	Crossing guard (720 hrs. yr.), crossing guard (315 hrs. yr.), crossing guard (270 hrs. yr.), additional crossing guard (720 hrs. yr.).
10-57-250 SUPPLIES & MAINTENANCE	1,750.00	694.12	970.00	71.6%	832.94	970	General Fund	\$970 (Safety vests and safety devices for crossing guards)
10-57-610 MISCELLANEOUS	500.00	500.00	500.00	100.0%	600.00	1,500	General Fund	\$500 (CERT Donation), \$1,000 (Donation for Emergency Preparedness Fair).
10-57-625 ANIMAL CONTROL MAINT COSTS	40,105.89	31,128.84	67,500.00	46.1%	37,354.61	67,500	General Fund	16.01% of Heber City's actual costs for animal control. Paid to Heber City. Donate \$22,500 a year for 3 years for an adoptions center (2 of 3 payments).
10-57-626 ANIMAL LICENSES	1,585.00	0.00	1,000.00	0.0%	N/A	800	Sale of Dog Licenses	Pass through to Heber City.
10-57-630 LAW ENFORCEMENT	97,085.37	95,777.73	116,630.00	82.1%	114,933.28	118,005	General Fund	\$107,625 (Contract increases 2.5% each year), \$9,000 (Additional Law Enforcement for Swiss Days - 50% Reimbursed by Swiss Days), \$1,380 (Law Enforcement Radios).
10-57-645 NOXIOUS WEED CONTROL	0.00	0.00	0.00	#DIV/0!	0.00	0	General Fund	Weed enforcement officer not hired by Wasatch County.
10-57-670 BACKNET - TRAVEL	13,630.59	13,919.20	15,225.00	91.4%	16,703.04	20,000	Grant	Pass Through Account
10-57-675 BACKNET - EQUIP SUPPLIES OPER	21,333.67	33,374.78	32,080.00	104.0%	40,049.74	30,000	Grant	Pass Through Account
10-57-680 BACKNET - CONFIDENTIAL FUNDS	11,000.00	9,000.00	19,257.00	46.7%	10,800.00	15,000	Grant	Pass Through Account
TOTALS:	208,270.84	207,482.33	275,202.00	75.4%	248,978.80	298,723		23,520.56 8.55%
<u>ECONOMIC DEVELOPMENT</u>								
10-58-600 COUNTY ECONOMIC DEVELOPMENT	25,000.00	25,000.00	25,000.00	100.0%	N/A	25,000	Transient Room Tax	Paid to Heber Valley Tourism and Development
TOTALS:	25,000.00	25,000.00	25,000.00	100.0%	0.00	25,000		0.00 0.00%

**GENERAL FUND
EXPENDITURES**
(FY 2018 Adopted Tentative Budget)

	2016 ACTUAL	2017 YTD	2017 BUDGET	%	YR END EST	2018 PROPOSED	SOURCE	COMMENTS
<u>STREETS</u>								
10-60-110 SALARIES AND WAGES	52,029.49	0.00	0.00	#DIV/0!	0.00	0	Class C Road	
10-60-130 EMPLOYEE BENEFITS	17,125.87	0.00	0.00	#DIV/0!	0.00	0	Class C Road	
10-60-240 STREET SUPPLIES & MAINTENANCE	14,495.31	9,807.24	17,201.00	57.0%	11,768.69	21,680	Class C Road	\$2,500 (Weed Control), \$4,000 (Street Light Repairs), \$2,000 (Safety and Traffic Devices), \$1,080 (Shane Cell Phone and Wireless Internet), \$1,500 (Shane Clothing Allowance), \$600 (Cory Wireless Internet), \$10,000 (Speed Indicating Signs).
10-60-245 STORM DRAIN MAINTENANCE	6,595.00	3,708.75	5,000.00	74.2%	4,450.50	5,000	Class C Road	Routine Maintenance and Cleaning
10-60-250 STREET SIGN SUPPLIES & MAIN	12,094.59	18,122.16	8,000.00	226.5%	21,746.59	13,000	Class C Road	
10-60-255 EQUIPMENT RENTAL AND LEASE	9,349.34	4,250.00	4,450.00	95.5%	N/A	8,000	Class C Road	Backhoe
10-60-330 EDUCATION AND TRAINING	0.00	100.00	3,000.00	3.3%	120.00	3,000	Class C Road	Road School - 3 Employees
10-60-470 STREET LIGHT UTILITIES	128.23	127.39	150.00	84.9%	152.87	150	Class C Road	Valais Park entrance light and River Road roundabout.
10-60-480 ROAD MATERIALS	14,956.50	13,136.68	17,500.00	75.1%	15,764.02	20,000	Class C Road	Cold/Hot Mix Asphalt, Road Salt/De-Icier and Road Base/Sand/Rock/Gravel.
10-60-620 CONTRACT SERVICES	10,399.63	14,193.07	14,900.00	95.3%	17,031.68	16,000	Class C Road	Salt Hauling
TOTALS:	137,173.96	63,445.29	70,201.00	90.4%	71,034.35	86,830	16,629.00 23.69%	

**GENERAL FUND
EXPENDITURES**
(FY 2018 Adopted Tentative Budget)

	2016 ACTUAL	2017 YTD	2017 BUDGET	%	YR END EST	2018 PROPOSED	SOURCE	COMMENTS
<u>PARKS AND RECREATION</u>								
10-70-110 SALARIES AND WAGES	79,409.96	0.00	0.00	#DIV/0!	0.00	0	General Fund	
10-70-130 EMPLOYEE BENEFITS	32,231.40	0.00	0.00	#DIV/0!	0.00	0	General Fund	
10-70-230 MILEAGE	0.00	0.00	175.00	0.0%	N/A	175	General Fund	Seasonal Part-Time Employee
10-70-240 CONTRACT SERVICES	77,756.67	20,033.98	60,640.00	33.0%	24,040.78	68,700	General Fund	\$52,040 (Mowing), \$8,600 (Fertilization/Weed Control). \$5,000 (Mowing - Michie Lane Park), \$1,700 (Fertilization/Weed Control - Michie Lane Park).
10-70-250 SUPPLIES AND MAINTENANCE	50,346.37	31,570.55	40,557.00	77.8%	37,884.66	38,595	General Fund (\$18,595), Transient Room Tax (\$20,000).	\$26,000 (Supplies), \$5,000 (Wood Chips), \$1,080 (Cory Cell Phone/Data Service), \$1,500 (Cory Clothing Allowance), \$1,080 (Eric Cell Phone), \$1,500 (Eric Clothing Allowance), \$2,435 (Flag Maintenance and Rotation).
10-70-255 EQUIPMENT RENTAL AND LEASE	6,000.00	10,750.00	12,750.00	84.3%	N/A	8,000	General Fund	Skid Loader
10-70-270 UTILITIES	8,292.94	6,750.24	15,930.00	42.4%	8,100.29	12,740	General Fund	\$8,000 (Garbage), \$3,060 (Power), \$1,680 (Water).
10-70-290 TRAILS	10,000.00	7,500.00	10,000.00	75.0%	9,000.00	10,000	Transient Room Tax	\$10,000 (Trails Maintenance), Transferred to CIP Fund if not used.
10-70-330 EDUCATION AND TRAINING	0.00	287.91	1,500.00	19.2%	345.49	1,500	General Fund	Weed Conference - 2 Employees
10-70-610 MISCELLANEOUS	0.00	0.00	0.00	#DIV/0!	0.00	0	General Fund	
10-70-660 SPRING CLEAN-UP	826.35	0.00	1,000.00	0.0%	N/A	1,000	General Fund	
TOTALS:	264,863.69	76,892.68	142,552.00	53.9%	79,371.22	140,710		-1,842.00 -1.29%

**GENERAL FUND
EXPENDITURES**
(FY 2018 Adopted Tentative Budget)

	2016 ACTUAL	2017 YTD	2017 BUDGET	%	YR END EST	2018 PROPOSED	SOURCE	COMMENTS
<u>CEMETERY</u>								
10-77-110 SALARIES AND WAGES	31,557.46	0.00	0.00	#DIV/0!	0.00	0	General Fund	
10-77-130 EMPLOYEE BENEFITS	12,445.76	0.00	0.00	#DIV/0!	0.00	0	General Fund	
10-77-250 EQUIP,SUPPLIES & MAINTENANCE	18,088.01	18,117.81	24,319.00	74.5%	21,741.37	20,000	General Fund	\$11,002 (Sprinkler and Landscaping Supplies), \$5,000 (Sand for Top Soil Screener), \$1,080 (Darin Cell Phone), \$1,500 (Darrin Clothing Allowance), \$418 (Flag Maintenance and Rotation), \$1,000 (New Pots).
10-77-255 EQUIPMENT RENTAL AND LEASE	7,997.07	10,500.00	11,500.00	91.3%	N/A	8,000	General Fund	Backhoe
10-77-270 UTILITIES	3,423.03	2,594.44	7,736.00	33.5%	3,113.33	7,736	General Fund	\$4,000 (Garbage), \$3,400 (Power), \$336 (Culinary Water).
10-77-620 CONTRACT SERVICES	19,811.89	13,482.81	36,340.00	37.1%	16,179.37	37,156	General Fund	\$20,410 (Mowing), \$15,930 (Fertilization/Weed Control), \$816 (Cemetery Software Support).
TOTALS:	93,323.22	44,695.06	79,895.00	55.9%	41,034.07	72,892		-7,003.00 -8.77%
<u>TOURISM AND CULTURE</u>								
10-78-110 SALARIES AND WAGES	0.00	0.00	2,600.00	0.0%	0.00			
10-78-130 EMPLOYEE BENEFITS	0.00	0.00	140.00	0.0%	0.00			
10-78-330 TOWN CHRISTMAS PARTY	2,461.88	2,615.11	3,000.00	87.2%	N/A	3,000	General Fund	
10-78-350 TOURISM	13,444.00	12,405.09	39,500.00	31.4%	14,886.11	24,500	Transient Room Tax	\$5,000 (Advertising/Eco Dev Promotion) \$5,000 (Cowboy Poetry - second year of three year commitment), \$5,000 (Heber Valley Railroad), \$6,000 (Christmas Lights for Town Square), \$500 (Flowers for Bell Towers), \$2,500 (Independence Day Fireworks), \$500 (County Memorial Day Event).
10-78-610 MISCELLANEOUS	167.00	25.00	150.00	16.7%	N/A	150	General Fund	\$40 (High School Honors Banquet)
TOTALS:	16,072.88	15,045.20	45,390.00	33.1%	14,886.11	27,650		-17,740.00 -39.08%

**GENERAL FUND
EXPENDITURES**
(FY 2018 Adopted Tentative Budget)

	2016 ACTUAL	2017 YTD	2017 BUDGET	%	YR END EST	2018 PROPOSED	SOURCE	COMMENTS
<u>TRANSFERS AND CONTRIBUTIONS</u>								
10-90-145 TRANSFER TO CDRA FUND	57,857.01	47,056.96	70,800.00	66.5%	56,468.35	71,100	Tax Revenue	Concludes December 2024 or \$1.2 million whichever comes first. Paid \$575,352.68 as of January 2017.
10-90-150 TRANSFER TO CIP FUND (STREETS)	155,995.76	127,275.07	449,799.00	28.3%	152,730.08	473,170	General Fund	
Highway Tax						140,000	Highway Tax	
Class C Roads (Minus Streets Dept.)						83,170	Class C Road	
Road Improvements						250,000	General Fund	Minimum of \$250,000 Each Year.
10-90-155 TRANSFER TO ICE RINK FUND	43,883.42	32,988.38	77,480.00	42.6%	39,586.06	75,160	General Fund	
10-90-160 TRANSFER TO CIP FUND (OTHER)	1,247,240.00	38,605.00	153,026.00	25.2%	46,326.00	217,407	General Fund	
Buildings						3,000	Rents - Bldgs.	
Special Events						0	Special Events	
Cemetery						10,000	Lots Sales	
Trails						0	Trails Maint.	Transfer from Parks to CIP if not used in the budget year.
Transient Room Tax						500	Transient Room Tax	
Resort Tax						200,000	Resort Tax	\$100,000 (FY 17), \$200,000 (FY 18), \$300,000 (FY 19), \$400,000 (FY 20).
Capital Projects						3,907	General Fund	
10-90-170 TRANSFER TO MBA FUND	14,700.00	12,946.56	14,700.00	88.1%	15,535.87	14,500	General Fund	Cemetery Bonds. Completed in 2023. Remaining balance \$67,975 as of 3/31/2017.
10-90-980 UNAPPROPRIATED FUND BALANCE	0.00	0.00	0.00	#DIV/0!	N/A	0		
TOTALS:	1,519,676.19	258,871.97	765,805.00	33.8%	310,646.36	851,337	85,532.00	11.17%
TOTAL FUND EXPENDITURES	3,812,281.51	2,245,778.82	3,374,900.00	66.5%	N/A	3,365,909	-8,991.13	-0.27%
REVENUE OVER EXPENDITURES	-223,924.52	1,095,153.51	0.00		N/A	0		

**BACKNET FUND
RESERVES**
(FY 2018 Adopted Tentative Budget)

	CURRENT	OBLIGATED	REMAINING	COMMENTS
<u>RESERVES</u>				
15-11500 CASH IN CHECKING (ZIONS BANK)	7,217.79	-4,150.00	3,067.79	
15-11-520 PETTY CASH	300.00	0.00	300.00	
	<u>7,517.79</u>	<u>-4,150.00</u>	<u>3,367.79</u>	

**BACKNET FUND
REVENUE**
(FY 2018 Adopted Tentative Budget)

	2016 ACTUAL	2017 YTD	2017 BUDGET	%	YR END EST	2018 PROPOSED	SOURCE	COMMENTS
<u>RESTITUTION REVENUE</u>								
15-31-250 RESTITUTION REVENUE	2,769.79	440.34	500.00	88.1%	528.41	350	Restitution	
TOTALS:	2,769.79	440.34	500.00	88.1%	528.41	350	-150.00	
							-30.00%	
<u>TRANSFERS AND CONTRIBUTIONS</u>								
15-33-103 APPROPRIATED FUND BALANCE	0.00	0.00	9,000.00	0.0%	0.00	4,150	Restitution	
TOTALS:	0.00	0.00	9,000.00	0.0%	0.00	4,150	-4,850.00	
							-53.89%	
TOTAL FUND REVENUE	2,769.79	440.34	9,500.00	4.6%	N/A	4,500	-5,000.00	
							-52.63%	

**BACKNET FUND
EXPENDITURES**
(FY 2018 Adopted Tentative Budget)

	2016 ACTUAL	2017 YTD	2017 BUDGET	%	YR END EST	2018 PROPOSED	SOURCE	COMMENTS
<u>RESTITUTION EXPENDITURES</u>								
15-81-230 TRAVEL	396.15	350.00	500.00	70.0%	420.00	500	Restitution	
15-81-250 EQUIP, SUPPLIES & OPERATING	8,001.52	3,143.09	9,000.00	34.9%	3,771.71	4,000	Restitution	
TOTALS:	8,397.67	3,493.09	9,500.00	36.8%	N/A	4,500	-5,000.00	
							-52.63%	
<u>PROGRAM INCOME EXPENDITURES</u>								
15-82-230 TRAVEL	0.00	0.00	0.00	#DIV/0!	0.00	0	Program Income	
15-82-250 EQUIP, SUPPLIES & OPERATING	0.00	0.00	0.00	#DIV/0!	0.00	0	Program Income	
TOTALS:	0.00	0.00	0.00	#DIV/0!	0.00	0	0.00	
							#DIV/0!	
TOTAL FUND EXPENDITURES	8,397.67	3,493.09	9,500.00	36.8%	N/A	4,500	-5,000.00	
							-52.63%	
REVENUE OVER EXPENDITURES	-5,627.88	-3,052.75	0.00		N/A	0		

**COMMUNITY DEVELOPMENT AND RENEWAL AGENCY FUND
REVENUE**

(FY 2018 Adopted Tentative Budget)

	2016 ACTUAL	2017 YTD	2017 BUDGET	%	YR END EST	2018 PROPOSED	SOURCE	COMMENTS
<u>CONTRIBUTIONS AND TRANSFERS</u>								
20-39-100 TRANSFER FROM GENERAL FUND	57,857.01	47,056.96	70,800.00	66.5%	56,468.35	71,100	Tax Revenue	Concludes December 2024 or \$1.2 million whichever comes first. Paid \$575,352.68 as of January 2017.
TOTALS:	57,857.01	47,056.96	70,800.00	66.5%	56,468.35	71,100	300.00 0.42%	
TOTAL FUND REVENUE	57,857.01	47,056.96	70,800.00	66.5%	N/A	71,100	300.00 0.42%	

**COMMUNITY DEVELOPMENT AND REVNEWAL AGENCY FUND
EXPENDITURES**

(FY 2018 Adopted Tentative Budget)

	2016 ACTUAL	2017 YTD	2017 BUDGET	%	YR END EST	2018 PROPOSED	SOURCE	COMMENTS
<u>42 WEST MAIN STREET PROJECT</u>								
20-44-110 REAL PROPERTY TAX	2,028.54	0.00	2,100.00	0.0%	N/A	2,100	Tax Revenue	\$2,100 (Midway City - Real Property Tax). Concludes December 2024 or \$1.2 million whichever comes first.
20-44-120 PERSONAL PROPERTY TAX	0.00	474.51	700.00	67.8%	N/A	1,000	Tax Revenue	\$1,000 (Midway City - Personal Property Tax). Includes CY 2016 and CY 2017. Concludes December 2024 or \$1.2 million whichever comes first.
20-44-130 SALES AND USE TAX	44,607.15	34,180.86	44,600.00	76.6%	41,017.03	44,600	Tax Revenue	City. Concludes December 2024 or \$1.2 million whichever comes first.
20-44-140 RESORT TAX	22,000.98	17,662.21	23,400.00	75.5%	21,194.65	23,400	Tax Revenue	City. Concludes December 2024 or \$1.2 million whichever comes first.
TOTALS:	<u>68,636.67</u>	<u>52,317.58</u>	<u>70,800.00</u>	<u>73.9%</u>	<u>N/A</u>	<u>71,100</u>	<u>300.00</u>	<u>0.42%</u>
TOTAL FUND EXPENDITURES	<u>68,636.67</u>	<u>52,317.58</u>	<u>70,800.00</u>	<u>73.9%</u>	<u>N/A</u>	<u>71,100</u>	<u>300.00</u>	<u>0.42%</u>
REVENUE OVER EXPENDITURES	<u>-10,779.66</u>	<u>-5,260.62</u>	<u>0.00</u>		<u>N/A</u>	<u>0</u>		

**MUNICIPAL BUILDING AUTHORITY FUND
REVENUE**

(FY 2018 Adopted Tentative Budget)

	2016 ACTUAL	2017 YTD	2017 BUDGET	%	YR END EST	2018 PROPOSED	SOURCE	COMMENTS
<u>CONTRIBUTIONS AND TRANSFERS</u>								
41-39-210 TRANSFER FROM GENERAL FUND	14,700.00	12,946.56	14,700.00	88.1%	15,535.87	14,500	General Fund	Cemetery Bonds. Completed in 2023. Remaining balance \$67,975 as of 3/31/2017.
TOTALS:	14,700.00	12,946.56	14,700.00	88.1%	15,535.87	14,500	-200.00	
							-1.36%	
TOTAL FUND REVENUE	14,700.00	12,946.56	14,700.00	88.1%	N/A	14,500	-200.00	
							-1.36%	

**MUNICIPAL BUILDING AUTHORITY FUND
EXPENDITURES**

(FY 2018 Adopted Tentative Budget)

	2016 ACTUAL	2017 YTD	2017 BUDGET	%	YR END EST	2018 PROPOSED	SOURCE	COMMENTS
<u>DEBT SERVICE</u>								
41-47-827 CEMETERY BOND - PRINCIPAL	11,000.00	11,000.00	11,000.00	100.0%	N/A	11,000	General Fund	
41-47-829 CEMETERY BOND - INTEREST	2,300.00	2,025.00	2,300.00	88.0%	N/A	2,100	General Fund	
TOTALS:	<u>13,300.00</u>	<u>13,025.00</u>	<u>13,300.00</u>	<u>97.9%</u>	<u>N/A</u>	<u>13,100</u>	-200.00 -1.50%	
<u>OTHER</u>								
41-48-510 INSURANCE AND SURETY BONDS	1,400.00	0.00	1,400.00	0.0%	N/A	1,400	General Fund	
TOTALS:	<u>1,400.00</u>	<u>0.00</u>	<u>1,400.00</u>	<u>0.0%</u>	<u>N/A</u>	<u>1,400</u>	0.00 0.00%	
TOTAL FUND EXPENDITURES	<u>14,700.00</u>	<u>13,025.00</u>	<u>14,700.00</u>	<u>88.6%</u>	<u>N/A</u>	<u>14,500</u>	-200.00 -1.36%	
REVENUE OVER EXPENDITURES	<u>0.00</u>	<u>-78.44</u>	<u>0.00</u>		<u>N/A</u>	<u>0</u>		

**CAPITAL IMPROVEMENT PROJECTS FUND
RESERVES**

(FY 2018 Adopted Tentative Budget)

	CURRENT	OBLIGATED	REMAINING	COMMENTS
<u>RESERVES</u>				
45-11600 PTIF - CIP	3,305,288.11	-966,562.00	2,292,156.11	Public Treasurers' Investment Fund (PTIF)
45-29805 Buildings	30,595.00	-6,550.00	24,045.00	\$20,000 (FY 2017), \$15,000 (FY 2016), \$5,000 (FY 2015). Building Rental Fees.
45-29810 Cemetery	311,322.39	-110,000.00	201,322.39	\$7,000 (FY 2017), \$10,000 (FY 2016). Sale of Burial Lots.
45-29815 Parks	37,262.50	-5,000.00	32,262.50	\$2,500 (FY 2017), \$5,000 (FY 2016), \$30,000 (FY 2015). Special Event Fees.
45-29820 Trails	20,000.00	0.00	20,000.00	\$10,000 (FY 2015)
45-29825 Transient Room Tax	45,786.44	500.00	46,286.44	\$41,000 (FY 2016), \$10,000 (FY 2015). To be used for tourism and economic development.
45-29830 Vehicle Replacement (PW)	219,870.20	153,000.00	372,870.20	\$19,600 (FY 2016).
45-29835 Vehicle Replacement (Other)	6,000.00	8,620.00	14,620.00	\$4,000 (Building Safety), \$1,000 (Planning), \$1,000 (Administrative).
45-11605 PTIF - TRAIL IMPACT RESTRICTED	231,770.54	56,920.00	288,690.54	Public Treasurers' Investment Fund (PTIF) - Restricted
45-11620 PTIF - PARK IMPACT RESTRICTED	224,128.22	-224,000.00	128.22	Public Treasurers' Investment Fund (PTIF) - Restricted
45-11625 PTIF - PARKS CONTRIBUTION	49,469.79	0.00	49,469.79	Public Treasurers' Investment Fund (PTIF)
45-11635 PTIF - TRANS IMPACT FEE	1,102,468.84	-836,426.00	266,042.84	Public Treasurers' Investment Fund (PTIF) - Restricted
45-11640 PTIF - ROADS	198,656.15	-163,836.00	34,820.15	Public Treasurers' Investment Fund (PTIF) - Restricted
	5,782,618.18	-2,093,334.00	3,642,714.18	

2,385,134.99 Five year average for CIP Fund revenue. Adopted policy states that Midway City shall maintain at all times a reserve account in its PTIF - Capital Improvement Projects (CIP) account. The balance in this account shall be no less than 35% of the average, over the previous five years, for CIP Fund revenue.

834,797.25 35% of five year average for CIP Fund revenue.

1,457,358.86 Reserve account less required balance and not including sub-accounts for buildings, cemetery, parks, trails, transient room tax, vehicle replacement (PW) and vehicle replacement (Other).

2,593,019.10 Amount in PTIF - Capital Improvement Projects (CIP) account if deficits in the PTIF - Transportation Impact Fee and the PTIF - Roads accounts are included. This is 71% of the five year average for CIP Fund revenue.

**CAPITAL IMPROVEMENT PROJECTS FUND
REVENUE**

(FY 2018 Adopted Tentative Budget)

	2016 ACTUAL	2017 YTD	2017 BUDGET	%	YR END EST	2018 PROPOSED	SOURCE	COMMENTS
REVENUE								
45-30-100 INTEREST EARNINGS	30,370.15	33,477.18	25,000.00	133.9%	40,172.62	35,000		
45-30-110 INTEREST EARNINGS/PARKS	1,617.12	2,243.18	1,000.00	224.3%	2,691.82	1,000		
45-30-130 INTEREST EARNINGS/TRANS IMPACT	6,703.09	8,775.11	5,000.00	175.5%	10,530.13	500		
45-30-134 INTEREST EARNINGS/TRAIL IMPACT	1,914.89	2,495.90	1,200.00	208.0%	2,995.08	500		
45-30-500 PARK IMPACT FEES	105,090.00	56,040.00	83,000.00	67.5%	67,248.00	70,000		70 New Construction (FY 2018), 83 New Construction (FY 2017), 80 New Construction (FY 2016), 70 (FY 2015).
45-30-510 TRANS IMPACT FEES	298,294.10	153,782.00	228,250.00	67.4%	184,538.40	192,500		70 New Construction (FY 2018), 83 New Construction (FY 2017), 80 New Construction (FY 2016), 70 (FY 2015).
45-30-520 TRAILS IMPACT FEES	85,436.00	45,136.00	66,898.00	67.5%	54,163.20	56,420		70 New Construction (FY 2018), 83 New Construction (FY 2017), 80 New Construction (FY 2016), 70 (FY 2015).
45-30-600 GF (STREETS)	155,995.76	127,275.07	449,799.00	28.3%	152,730.08	473,170		
Highway Tax						140,000	Highway Tax	0
Class C Roads (Minus Streets Dept.)						83,170	Class C Road	0
Road Improvements						250,000	General Fund	Minimum of \$250,000 Each Year.
45-30-602 GF (ADMIN - VEH REPL)	0.00	1,000.00	1,000.00	100.0%	1,200.00	1,470		
45-30-604 GF (EQUIP MAINT - VEH REPL)	0.00	152,660.00	152,660.00	100.0%	183,192.00	153,000		
45-30-606 GF (PLANNING - VEH REPL)	0.00	1,000.00	1,000.00	100.0%	1,200.00	1,470		
45-30-608 GF (BUILD SAFETY - VEH REPL)	0.00	4,000.00	4,000.00	100.0%	4,800.00	5,680		
45-30-650 GF (OTHER)	1,247,240.00	38,605.00	153,026.00	25.2%	46,326.00	217,407	General Fund	
Buildings						3,000	Rents - Bldgs.	0
Special Events						0	Special Events	0
Cemetery						10,000	Lots Sales	0
Trails						0	Trails Maint.	Transfer from Parks to CIP if not used in the budget year.
Transient Room Tax						500	Transient Room Tax	0
Resort Tax						200,000	Resort Tax	\$100,000 (FY 17), \$200,000 (FY 18), \$300,000 (FY 19), \$400,000 (FY 20).

**CAPITAL IMPROVEMENT PROJECTS FUND
REVENUE**

(FY 2018 Adopted Tentative Budget)

	2016 ACTUAL	2017 YTD	2017 BUDGET	%	YR END EST	2018 PROPOSED	SOURCE	COMMENTS
Capital Projects						3,907	General Fund	0
45-30-891 APPROPRIATED FUND BALANCE	0.00	0.00	3,813,954.00	0.0%	N/A	3,301,451	CIP Reserves	
CIP - General						1,205,469		\$25,000 (2018 Road Sidewalk Improvements), \$330,000 (Maintenance Building), \$90,000 (Maintenance Yard), \$10,000 (Wayfinding Signs), \$103,469 (2018 Road Improvements), \$355,000 (Valais Park), \$25,000 (Centennial Committee Monument), \$267,000 (Vehicles).
Buildings						9,550		\$5,000 (Town Hall), \$4,550 (Office Building).
Cemetery						120,000		\$120,000 (Cemetery Improvements)
Parks						5,000		Rewire Town Square
Trails						0		
Transient Room Tax						0		
Vehicle Replacement (PW)						0		
Vehicle Replacement (Other)						0		
Trails Impact Fees						0		
Park Impact Fees						295,000		\$150,000 (Michie Lane Park), \$145,000 (Valais Park).
Parks Annexation Contribution						0		
Transportation Impact Fees						1,029,426		\$1,006,994 (2017 Road Improvements), \$22,432 (2018 Road Improvements).
Roads						637,006		\$250,000 (Surface Treatments), \$15,000 (Swiss Alpine Road), \$293,006 (2017 Road Improvements), \$79,000 (2018 Road Improvements).
TOTALS:	1,932,661.11	626,489.44	4,985,787.00	12.6%	N/A	4,509,568		-476,219.00 -9.55%
TOTAL FUND REVENUE	1,932,661.11	626,489.44	4,985,787.00	12.6%	N/A	4,509,568		-476,219.00 -9.55%

**CAPITAL IMPROVEMENT PROJECTS FUND
EXPENDITURES**
(FY 2018 Adopted Tentative Budget)

	2016 ACTUAL	2017 YTD	2017 BUDGET	%	YR END EST	2018 PROPOSED	SOURCE	COMMENTS
<u>CIP - SIDEWALKS</u>								
45-64-701	25,257.03	1,383.41	0.00	#DIV/0!	1,660.09	0		
45-64-703	0.00	1,894.35	25,000.00	7.6%	2,273.22	0		\$15,000 (Grind Down Trip Hazards), \$10,000 (Replacement). \$25,000 each year.
45-64-704	0.00	0.00	0.00	#DIV/0!	0.00	25,000	PTIF - CIP	\$15,000 (Grind Down Trip Hazards), \$10,000 (Replacement). \$25,000 each year.
TOTALS:	25,257.03	3,277.76	25,000.00	13.1%	3,933.31	25,000	0.00 0.00%	
<u>CIP - BUILDINGS</u>								
45-65-204	99,390.64	21,200.00	30,000.00	70.7%	25,440.00	5,000	PTIF - CIP (Buildings)	Rewire Town Hall Electrical Outlets.
45-65-215	20,585.01	0.00	0.00	#DIV/0!	0.00	0		
45-65-217	13,005.77	0.00	35,000.00	0.0%	0.00	4,550	PTIF - CIP (Buildings)	\$3,800 (New Server), \$750 (Commercial Server Room Cooler and Dust Prevention).
45-65-223	0.00	13,467.24	180,000.00	7.5%	16,160.69	330,000	PTIF - CIP	\$300,000 (Maintenance Building Expansion), \$30,000 (Alignment Rack).
45-65-225	0.00	3,166.30	125,000.00	2.5%	3,799.56	90,000	PTIF - CIP	Asphalt Yard, \$65,000 from cleaning of debris.
45-65-260	6,409.18	2,205.00	1,000.00	220.5%	2,646.00	0		
TOTALS:	139,390.60	40,038.54	371,000.00	10.8%	51,979.56	429,550	58,550.00 15.78%	

**CAPITAL IMPROVEMENT PROJECTS FUND
EXPENDITURES**
(FY 2018 Adopted Tentative Budget)

	2016 ACTUAL	2017 YTD	2017 BUDGET	%	YR END EST	2018 PROPOSED	SOURCE	COMMENTS
<u>CIP - STREETS</u>								
45-66-310 SURFACE TREATMENTS	56,993.89	174,056.26	250,000.00	69.6%	208,867.51	250,000	PTIF - Roads	\$250,000 Per Year.
45-66-331 JOHNSON MILL ROAD	62,519.00	0.00	0.00	#DIV/0!	0.00	0		
45-66-336 SWISS ALPINE ROAD	0.00	0.00	15,000.00	0.0%	0.00	15,000	PTIF - Roads	Survey
45-66-380 SIGNAGE	0.00	0.00	0.00	#DIV/0!	0.00	10,000	PTIF - CIP	Wayfinding Signs
45-66-703 2016 ROAD IMPROVEMENTS	979,232.32	154,690.51	374,904.00	41.3%	185,628.61	0		
45-66-704 2017 ROAD IMPROVEMENTS	0.00	31,175.70	1,927,178.00	1.6%	37,410.84	1,300,000	PTIF - Roads	\$1,317,145 (Michie Lane - Center St. to Fox Den Rd.), \$366,795 (Cari Lane - Homestead Dr. to Pine Canyon Rd.), \$243,238 (500 South - Stringtown Rd. to Cemetery). Includes Engineering. 2/3 of total project cost.
45-66-705 2018 ROAD IMPROVEMENTS	0.00	0.00	0.00	#DIV/0!	0.00	204,901	Impact Fees (\$22,432), PTIF - Roads (\$79,000), PTIF - CIP (\$103,469).	\$67,776 (200 East - Main Street to 100 North), \$65,182 (Probst Way), \$46,778 (Creek Place Cul-de-sac), \$25,164 (Engineering - 14%).
45-66-750 CULVERT REPLACEMENT	-1,211.44	0.00	0.00	#DIV/0!	0.00			
45-66-755 IRRIGATION IMPROVEMENTS	600.64	0.00	0.00	#DIV/0!	0.00	0		
TOTALS:	1,098,134.41	359,922.47	2,567,082.00	14.0%	431,906.96	1,779,901		-787,181.00 -30.66%
<u>CIP - PARKS AND RECREATION</u>								
45-67-409 MICHIE LANE PARK IMPROVEMENTS	0.00	0.00	0.00	#DIV/0!	0.00	150,000	Impact Fees	Engineering, Pavilion, Concrete, BBQ Grills, Trees/Shrubs, Swing Set, Woodchips, Playground Equipment, Benches.
45-67-412 ALPENHOF PARK IMPROVEMENTS	2,000.00	0.00	0.00	#DIV/0!	0.00	0		
45-67-413 VALAIS PARK IMPROVEMENTS	27,624.88	4,247.75	207,872.00	2.0%	5,097.30	500,000	Impact Fees (\$145,000), PTIF - CIP (\$355,000)	\$500,000 (Phase I). May receive matching grant.
45-67-415 TRAILS	1,924.00	92,306.90	298,000.00	31.0%	110,768.28	0		
45-67-419 TOWN SQUARE IMPROVEMENTS	0.00	0.00	0.00	#DIV/0!	0.00	5,000	PTIF - Parks	Rewire Town Square.
45-67-425 CENTENNIAL COMMITTEE	0.00	0.00	25,000.00	0.0%	0.00	25,000	PTIF - CIP	
TOTALS:	31,548.88	96,554.65	530,872.00	18.2%	115,865.58	680,000		149,128.00 28.09%
<u>CIP - CEMETERY</u>								
45-68-512 IMPROVEMENTS	0.00	0.00	0.00	#DIV/0!	0.00	120,000	PTIF - Cemetery	\$20,000 (Fencing), \$100,000 (Additional Cemetery Roads - 1/2 Years).
TOTALS:	0.00	0.00	0.00	#DIV/0!	0.00	120,000		120,000.00

**CAPITAL IMPROVEMENT PROJECTS FUND
EXPENDITURES**
(FY 2018 Adopted Tentative Budget)

	2016 ACTUAL	2017 YTD	2017 BUDGET	%	YR END EST	2018 PROPOSED	SOURCE	COMMENTS
							#DIV/0!	
OTHER								
45-69-605 Vehicles	0.00	324,363.04	320,000.00	101.4%	N/A	267,000	PTIF - CIP	\$320,000 a year for four years (2 of 4 years). \$143,000 (Bobtail Snow Plow), \$14,000 (Crew Cab Utility Bed), \$45,000 (Service Truck Utility Bed, Crane, Welder, Compressor, Generator), \$50,000 (RTV), \$15,000 (RTV Attachments).
TOTALS:	0.00	324,363.04	320,000.00	101.4%	N/A	267,000	-53,000.00	-16.56%
TRANSFERS AND CONTRIBUTIONS								
45-90-150 UNAPPROPRIATED FUND BALANCE	0.00	0.00	1,171,833.00	0.0%	N/A	1,208,117		
Interest Earnings						35,000		
Interest Earnings - Park Impact Fees						1,000		
Interest Earnings - Trans. Impact Fees						500		
Interest Earnings - Trails Impact Fees						500		
Park Impact Fees						70,000		
Parks Annexation Contribution						0		
Transportation Impact Fees						192,500		
Trail Impact Fees						56,420		
Highway Tax						140,000	Highway Tax	
Class C Roads (Minus Streets Dept.)						83,170	Class C Road	
Road Improvements						250,000	General Fund	Minimum of \$250,000 Each Year.
GF (Admin - Veh Repl)						1,470		
GF (Equip Maint - Veh Repl)						153,000		
GF (Planning - Veh Repl)						1,470		
GF (Build Safety - Veh Repl)						5,680		
Buildings						3,000	Rents - Bldgs.	
Special Events						0	Special Events	
Cemetery						10,000	Lots Sales	
Trails						0	Trails Maint.	
Transient Room Tax						500	Transient Room Tax	
Resort Tax						200,000	Resort Tax	\$100,000 (FY 17), \$200,000 (FY 18), \$300,000 (FY 19), \$400,000 (FY 20).

**CAPITAL IMPROVEMENT PROJECTS FUND
EXPENDITURES**

(FY 2018 Adopted Tentative Budget)

	2016 ACTUAL	2017 YTD	2017 BUDGET	%	YR END EST	2018 PROPOSED	SOURCE	COMMENTS
Capital Projects						3,907	General Fund	
TOTALS:	0.00	0.00	1,171,833.00	0.0%	N/A	1,208,117	36,284.00	3.10%
TOTAL FUND EXPENDITURES	1,294,330.92	824,156.46	4,985,787.00	16.5%	N/A	4,509,568	-476,219.00	-9.55%
REVENUE OVER EXPENDITURES	638,330.19	-197,667.02	0.00		N/A	0		

**WATER FUND
RESERVES**

(FY 2018 Adopted Tentative Budget)

	CURRENT	OBLIGATED	REMAINING	COMMENTS
<u>RESERVES</u>				
51-11610 PTIF - WATER ACCOUNT	3,789,795.54	72,346.00	3,862,141.54	Public Treasurers' Investment Fund (PTIF)
51-11613 PTIF - MIDWAY WATER LEASES	809,639.25	25,340.00	834,979.25	Public Treasurers' Investment Fund (PTIF), Combine with PTIF - Water Account
51-11615 PTIF - WT SYSTEM IMPROVEMENT	35,369.56	37,937.00	73,306.56	Public Treasurers' Investment Fund (PTIF) - Restricted
51-11616 PTIF - WATER IMPACT FEE	188,898.15	-188,702.00	196.15	Public Treasurers' Investment Fund (PTIF) - Restricted
	4,823,702.50	-53,079.00	4,770,623.50	

1,879,265.04 Five year average for Water Fund revenue. Adopted policy states that Midway City shall maintain at all times a reserve account in its PTIF - Water account. The balance in this account shall be no less than 50% of the average, over the previous five years, for CIP Fund revenue.

939,632.52 50% of five year average for Water Fund revenue.

2,922,509.02 Reserve account less required balance.

**WATER FUND
REVENUE**
(FY 2018 Adopted Tentative Budget)

	2016 ACTUAL	2017 YTD	2017 BUDGET	%	YR END EST	2018 PROPOSED	SOURCE	COMMENTS
REVENUE								
51-37-100 WATER SALES	817,522.54	889,200.73	890,000.00	99.9%	1,067,040.88	900,000		Includes previous water rate increase (37%).
51-37-120 WATER LEASES	109,251.38	138,895.35	140,000.00	99.2%	166,674.42	145,000		Includes leases of excess City water (Valais, Alpenhof, Hamlet, and Farms at Tate Lane). Includes M&I water leases (Byron Day, Fox Pointe, The Links at Homestead, Zermatt Resort, and Doug Palmer). The City has additional un-leased M&I water.
51-37-130 ALPENHOF PUMPING FEES	6,192.00	6,976.00	6,500.00	107.3%	8,371.20	6,500		
51-37-140 COTTAGES ON GREEN PUMPING FEES	40,287.00	227,314.14	40,000.00	568.3%	272,776.97	40,000		
51-37-145 IRR. ASSESSMENT (CLASS B)	210,113.34	225,124.57	220,000.00	102.3%	270,149.48	220,000		Assessment on all water stock used for culinary purposes. All of this type of stock (Class B) owned by the City. Paid to the Midway Irrigation Company. Billed to water users. Is also call a conversion fee. Used to develop and manage sources of water as greater amounts of irrigation water are converted to culinary use.
51-37-160 WATER DISCONNECTS	3,607.00	2,400.00	2,500.00	96.0%	2,880.00	2,500		
51-37-170 INTEREST EARNINGS	23,251.95	31,060.59	15,000.00	207.1%	37,272.71	25,000		
51-37-200 WATER IMPACT FEE	250,700.00	126,251.00	190,900.00	66.1%	151,501.20	161,000		70 New Construction (FY 2018), 83 New Construction (FY 2017), 80 New Construction (FY 2016), 70 (FY 2015).
51-37-205 INTEREST EARNINGS/WATER IMPACT	3,807.30	3,842.94	3,000.00	128.1%	4,611.53	3,000		
51-37-210 WATER CONNECTION/HOOKUP	108,830.00	60,047.00	82,419.00	72.9%	72,056.40	69,510		70 New Construction (FY 2018), 83 New Construction (FY 2017), 80 New Construction (FY 2016), 70 (FY 2015).
51-37-760 HEBER POWER & LIGHT DIVIDEND	37,500.00	28,125.00	37,500.00	75.0%	33,750.00	37,500		
51-37-860 CONTRIBUTIONS FROM DEVELOPERS	0.00	0.00	0.00	#DIV/0!	0.00	0		
51-38-750 JOINT VENTURE INCOME	147,612.00	0.00	0.00	#DIV/0!	0.00	0		
51-37-910 APPROPRIATED FUND BALANCE	0.00	0.00	1,404,193.00	0.0%	N/A	909,379		
Water - General						144,954		\$135,954 (Capital Outlay - 200 North), \$9,000 (Capital Outlay - Water System).
Water Leases						119,660		\$77,000 (Cooperative Service Payments), \$42,660 (M&I Water Lease).

**WATER FUND
REVENUE**
(FY 2018 Adopted Tentative Budget)

	2016 ACTUAL	2017 YTD	2017 BUDGET	%	YR END EST	2018 PROPOSED	SOURCE	COMMENTS
Water System Improvement						295,063		\$126,798 (2017 Water Improvements), \$143,265 (2018 Water Improvements), \$15,000 (Mahogany Tank), \$10,000 (Alpenhof Well #1).
Water Impact Fees						349,702		\$256,702 (2017 Water Improvements), \$93,000 (2018 Water Improvements).
TOTALS:	<u>1,758,674.51</u>	<u>1,739,237.32</u>	<u>3,032,012.00</u>	<u>57.4%</u>	<u>N/A</u>	<u>2,519,389</u>	<u>-512,623.00</u> <u>-16.91%</u>	
TOTAL FUND REVENUE	<u>1,758,674.51</u>	<u>1,739,237.32</u>	<u>3,032,012.00</u>	<u>57.4%</u>	<u>N/A</u>	<u>2,519,389</u>	<u>-512,623.00</u> <u>-16.91%</u>	

**WATER FUND
EXPENDITURES**
(FY 2018 Adopted Tentative Budget)

	2016 ACTUAL	2017 YTD	2017 BUDGET	%	YR END EST	2018 PROPOSED	SOURCE	COMMENTS
EXPENDITURES								
51-40-110 SALARIES AND WAGES	137,628.20	65,199.98	91,040.00	71.6%	78,239.98	95,463	Water Fund	Darin Bunker (40 hrs. wk.), Lane Taylor (40 hrs. wk.), Jennifer Sweat (6 hrs. wk.), Lindy Rodabough (10 hrs. wk.). Includes 2% COLA.
51-40-130 EMPLOYEE BENEFITS	55,788.06	25,295.38	52,890.00	47.8%	30,354.46	48,168	Water Fund	Darin Bunker (40 hrs. wk.), Lane Taylor (40 hrs. wk.), Jennifer Sweat (6 hrs. wk.), Lindy Rodabough (10 hrs. wk.). Includes 2% COLA.
51-40-140 PENSION EXPENSE	-6,070.00	0.00	0.00	#DIV/0!	0.00	0	Water Fund	
51-40-240 OFFICE SUPPLIES AND EXPENSE	5,975.77	8,358.32	9,060.00	92.3%	10,029.98	10,500	Water Fund	\$3,000 (Bluestakes), \$4,500 (Water Billing and Postage), \$3,000 (Xpress Bill Pay/Credit Card Fees).
51-40-242 WATER TESTING	3,319.17	3,066.00	9,600.00	31.9%	3,679.20	9,600	Water Fund	
51-40-245 COMPUTER SUPPORT	2,643.15	1,187.50	3,350.00	35.4%	1,425.00	7,250	Water Fund	\$3,350 (SCADA System Software and Support), \$2,300 (Sensus Software Support), \$1,600 (iWorQ Software).
51-40-250 EQUIP,SUPPLIES & MAINTANANCE	20,074.29	17,512.52	21,142.00	82.8%	21,015.02	20,660	Water Fund	\$1,080 (Lane Cell Phone), \$1,500 (Lane Clothing Allowance), \$1,080 (Future Employee Cell Phone), \$1,500 (Future Employee Clothing Allowance), \$15,500 (Supplies).
51-40-255 EQUIPMENT RENTAL\REPLACE	3,435.11	7,250.00	12,500.00	58.0%	8,700.00	11,000	Water Fund	\$8,000 (Mini Excavator), \$3,000 (Rock Hammer Attachment).
51-40-260 REPAIRS,CONNECTIONS,EXTENSION S	105,281.93	76,373.85	100,000.00	76.4%	91,648.62	100,000	Water Fund	
51-40-270 UTILITIES	27,721.33	29,522.40	30,000.00	98.4%	35,426.88	30,000	Water Fund	Power
51-40-310 PRO & TECHNICAL SERVICES	73,705.88	40,140.50	35,000.00	114.7%	48,168.60	10,220	Water Fund	\$5,220 (Legal Fees), \$5,000 (Engineering Fees).
51-40-330 EDUCATION AND TRAINING	1,986.75	2,795.11	5,000.00	55.9%	3,354.13	5,000	Water Fund	Water Conference - 4 Employees
51-40-340 IRR. ASSESSMENTS (CLASS A)	0.00	45.00	1,050.00	4.3%	54.00	1,050	Water Fund	\$1,000 (Assessment on all City owned Midway Irrigation Company water stock used for irrigation/outside purposes. Is also called a Class A water stock assessment.), \$45 (Island Ditch Water Assessment)

**WATER FUND
EXPENDITURES**
(FY 2018 Adopted Tentative Budget)

	2016 ACTUAL	2017 YTD	2017 BUDGET	%	YR END EST	2018 PROPOSED	SOURCE	COMMENTS
51-40-350 IRR. ASSESSMENTS (CLASS B)	195,800.00	199,000.00	220,000.00	90.5%	238,800.00	220,000	Pass Through	Assessment on all water stock used for culinary purposes. All of this type of stock (Class B) owned by the City. Paid to the Midway Irrigation Company. Billed to water users. Is also call a Class B water stock assessment. Used to develop and manage sources of water as greater amounts of irrigation water are converted to culinary use.
51-40-360 COOPERATIVE SERVICE PAYMENTS	69,294.96	54,219.14	77,000.00	70.4%	65,062.97	77,000	PTIF - Water Leases	Includes 9% of the City's total <u>base</u> culinary water billings each quarter. Amount determined no later than 30 days after the end of the quarter. Payment made no later than 60 days after the end of the quarter. Paid to the Midway Irrigation Company. Paid with revenue from base water rate. Used for O&M of secondary irrigation system.
51-40-510 BAD DEBT	0.00	0.00	1,000.00	0.0%	0.00	1,000	Water Fund	
51-40-605 DUES AND MEMBERSHIPS	100.00	845.00	1,800.00	46.9%	1,014.00	1,800	Water Fund	Rural Water Association
51-40-610 MISCELLANEOUS	150.81	2,234.67	3,000.00	74.5%	2,681.60	3,000	Water Fund	
51-40-620 M&I WATER LEASE	38,240.87	4,300.69	42,660.00	10.1%	N/A	42,660	PTIF - Water Leases	158 AF of municipal and irrigation (M&I) water leased from the Wasatch County Special Service Area #1 for \$270 AF. \$42,660 paid annually before each calendar year.
51-40-650 DEPRECIATION	306,282.25	121,600.00	172,000.00	70.7%	145,920.00	172,000	Water Fund	
51-40-660 MISCELLANEOUS CLAIMS	792.06	0.00	7,000.00	0.0%	0.00	7,000	Water Fund	
51-40-702 2015 WATER SYSTEM IMPROVEMENTS	-13,934.48	0.00	0.00	#DIV/0!	0.00	0		
51-40-703 2016 WATER SYSTEM IMPROVEMENTS	-254,051.75	71,431.95	31,000.00	230.4%	85,718.34	0		
51-40-704 2017 WATER SYSTEM IMPROVEMENTS	0.00	0.00	517,628.00	0.0%	0.00	383,500	PTIF - Water System Improvements (\$126,798), Impact Fees (\$256,702)	\$69,323 (Michie Lane - Center St. to Fox Den Rd), \$448,305 (Cari Lane - Homestead Dr. to Pine Canyon Rd.), \$33,500 (500 South). Includes Engineering. 2/3 of Total Cost.

**WATER FUND
EXPENDITURES**
(FY 2018 Adopted Tentative Budget)

	2016 ACTUAL	2017 YTD	2017 BUDGET	%	YR END EST	2018 PROPOSED	SOURCE	COMMENTS
51-40-705 2018 WATER SYSTEM IMPROVEMENTS	0.00	0.00	0.00	#DIV/0!	0.00	236,265	Impact Fees (\$93,000), PTIF - Water System Improvements (\$143,265)	\$81,250 (200 East - Main Street to 100 North), \$63,000 (Probst Way), \$63,000 (Creek Place Cul-de-sac), \$29,015 (Engineering - 14%).
51-40-719 CAPITAL OUTLAY - MAHOGANY TANK	0.00	0.00	0.00	#DIV/0!	0.00	15,000	PTIF - Water System Improvements	Power to Tank
51-40-770 CAPITAL OUTLAY - ALPENHOF WELL	17,953.10	395,839.23	300,000.00	131.9%	475,007.08	10,000	PTIF - Water System Improvements	Alpenhof Well #1
51-40-774 CAPITAL OUTLAY - GERBER LINE	0.00	0.00	0.00	#DIV/0!	0.00	0		
51-40-776 CAPITAL OUTLAY - 200 NORTH	-1,583.13	0.00	202,920.00	0.0%	0.00	135,954	PTIF - Water	200 North Water Line - 200 West to Pine Canyon Rd. 2/3 of the Total Cost.
51-40-778 CAPITAL OUTLAY - WATER SYSTEM	277,467.75	46,280.90	232,984.00	19.9%	55,537.08	9,000	PTIF - Water	Replace pumps at Cottages on the Green.
51-40-980 UNAPPROPRIATED FUND BALANCE	0.00	0.00	852,388.00	0.0%	0.00	856,300		
Water Leases						145,000		
Water System Improvements						333,000		
Water Impact Fees						161,000		
Interest Earnings - Water Impact Fees						3,000		
HL&P Dividend						37,500		
Surplus						176,800		
TOTALS:	1,068,002.08	1,172,498.14	3,032,012.00	38.7%	N/A	2,519,389	-512,622.75	-16.91%
TOTAL FUND EXPENDITURES	1,068,002.08	1,172,498.14	3,032,012.00	38.7%	N/A	2,519,389	-512,622.75	-16.91%
REVENUE OVER EXPENDITURES	690,672.43	566,739.18	0.00		N/A	0		

**ICE SHEET FUND
RESERVES**
(FY 2018 Adopted Tentative Budget)

	CURRENT	OBLIGATED	REMAINING	COMMENTS
<u>RESERVES</u>				
57-11-600 PTIF - ICE RINK	0.00	0.00	0.00	Public Treasurers' Investment Fund (PTIF). \$35,000 from FY 2017.
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	

**ICE SHEET FUND
REVENUE**
(FY 2018 Adopted Tentative Budget)

	2016 ACTUAL	2017 YTD	2017 BUDGET	%	YR END EST	2018 PROPOSED	SOURCE	COMMENTS
<u>OPERATING REVENUE</u>								
57-37-700 CONCESSIONS	20,000.00	15,000.00	20,000.00	75.0%	N/A	20,000		Annual fee paid by contractor.
TOTALS:	20,000.00	15,000.00	20,000.00	75.0%	0.00	20,000	0.00	
							0.00%	
<u>TRANSFERS AND CONTRIBUTIONS</u>								
57-39-150 TRANSFER FROM GENERAL FUND	43,883.42	32,988.38	77,480.00	42.6%	39,586.06	75,160	General Fund	
TOTALS:	43,883.42	32,988.38	77,480.00	42.6%	39,586.06	75,160	-2,320.00	
							-2.99%	
TOTAL FUND REVENUE	63,883.42	47,988.38	97,480.00	49.2%	N/A	95,160	-2,320.00	
							-2.38%	

**ICE SHEET FUND
EXPENDITURES**
(FY 2018 Adopted Tentative Budget)

	2016 ACTUAL	2017 YTD	2017 BUDGET	%	YR END EST	2018 PROPOSED	SOURCE	COMMENTS
<u>OPERATING EXPENDITURES</u>								
57-70-110 SALARIES - WAGES	5,614.37	0.00	11,000.00	0.0%	0.00	11,220		Distributed at the end of the fiscal year.
57-70-130 EMPLOYEE BENEFITS	2,313.60	0.00	4,500.00	0.0%	0.00	4,590		
57-70-140 PENSION EXPENSE	-249.00	0.00	0.00	#DIV/0!	0.00	0		
57-70-250 EQUIP, SUPPLIES & MAINT	10,147.84	25,845.12	9,690.00	266.7%	31,014.14	41,000		\$32,000 (Replace Header/Tubing/Concrete), \$9,000 (Misc.).
57-70-280 UTILITIES	2,375.68	2,023.09	1,500.00	134.9%	2,427.71	2,500		
57-70-290 TELEPHONE	428.70	394.05	500.00	78.8%	472.86	560		\$500 (Phone), \$60 (Internet Hotspot).
57-70-297 DEPRECIATION EXPENSE	32,567.30	12,800.00	25,400.00	50.4%	N/A	25,400		
57-70-620 CONTRACT SERVICES	10,970.00	1,980.00	3,070.00	64.5%	N/A	3,070		\$3,070 (HVAC Preventative Maintenance Agreement)
TOTALS:	64,168.49	43,042.26	55,660.00	77.3%	N/A	88,340	32,680.00	58.71%
<u>NON-OPERATING EXPENDITURES</u>								
57-71-730 CAPITAL OUTLAY - IMPROVEMENTS	5,255.35	0.00	35,000.00	0.0%	0.00	0		
57-71-740 CAPITAL OUTLAY EQUIPMENT	5,574.10	6,556.01	6,820.00	96.1%	7,867.21	6,820		Replace ice skates. 80 per year for 5 years (4 of 5 years). Reimburse for skates purchased.
TOTALS:	10,829.45	6,556.01	41,820.00	15.7%	7,867.21	6,820	-35,000.00	-83.69%
<u>TRANSFERS AND CONTRIBUTIONS</u>								
57-90-980 UNAPPROPRIATED FUND BALANCE	0.00	0.00	0.00	#DIV/0!	0.00	0		Resurface Concrete Slab. TRT funds could be used for resurface. \$35,000 each year for 4 years (2 of 4 years).
TOTALS:	0.00	0.00	0.00	#DIV/0!	0.00	0	0.00	#DIV/0!
TOTAL FUND EXPENDITURES	74,997.94	49,598.27	97,480.00	50.9%	N/A	95,160	-2,320.00	-2.38%
REVENUE OVER EXPENDITURES	-11,114.52	-1,609.89	0.00		N/A	0		