Midway City Council
18 June 2019
Regular Meeting

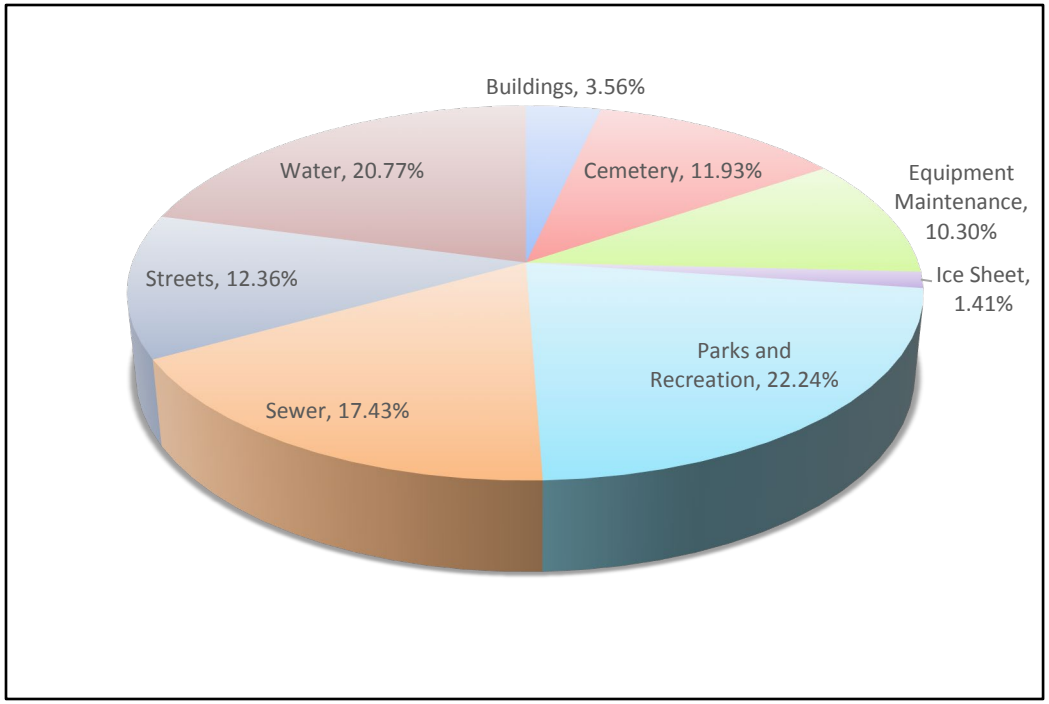
Resolution 2019-17 /
FY 2019 Budget Amendment

FY 2019
Proposed Final Budget

(6/15/2019)

Notes

- This final amendment, to the FY 2019 Budget, distributes public works wages and benefits among the various departments. The following charts shows the distribution.



- Individual line items are also adjusted to meet actual revenues and expenditures. Adjustments are shaded.

- Please contact the Financial Officer if you have any questions (435-654-3223 x118 or bwilson@midwaycityut.org).

GENERAL FUND
RESERVES
(FY 2019 Budget - Proposed Final)

		CURRENT	OBLIGATED	REMAINING	COMMENTS
	RESERVES				
01-11120	CASH- XPRESS DEPOSIT ACCOUNT	46,070.05	0.00	46,070.05	Xpress Bill Pay
01-11130	CASH - GRAND VALLEY BANK	450,082.07	0.00	450,082.07	Grand Valley Bank
10-11610	PTIF - GENERAL ACCOUNT	200,450.92	750,000.00	950,450.92	Public Treasurers' Investment Fund (PTIF)
		696,603.04	750,000.00	1,446,603.04	
			5%	256,088.85	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%	1,280,444.25	

GENERAL FUND
REVENUE
(FY 2019 Budget - Proposed Final)

		2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2019 FINAL	SOURCE	COMMENTS
	TAXES								
10-31-100	PROPERTY TAX	739,482.27	766,733.42	766,122.00	100.1%	N/A	766,730		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	44,781.32	45,008.20	40,000.00	112.5%	45,008.20	45,000		Tax on automobiles, boats, snowmobiles, etc.
10-31-200	TAX REDEMPTION	35,104.71	21,774.35	12,985.00	167.7%	21,774.35	21,770		Taxes collected for prior years.
10-31-205	PENALTIES AND INTEREST	3,386.35	1,129.29	976.00	115.7%	1,129.29	1,120		Interest received on delinquent property taxes.
10-31-210	PROPERTY TAX REFUND	-1,693.30	0.00	-5,000.00	0.0%	0.00	-5,000		
10-31-300	SALES AND USE TAXES	807,073.86	818,418.20	825,000.00	99.2%	818,418.20	818,410		
10-31-400	FRANCHISE TAXES	422,909.00	424,842.13	420,000.00	101.2%	424,842.13	424,840		CenturyLink, Comcast, HL&P, Questar, and Telecommunications Tax. $9,600 (Verizon Cell Tower Lease).
10-31-500	TRANSIENT ROOM TAX	101,830.07	116,913.14	110,000.00	106.3%	116,913.14	116,910		Should be spend on items related to economic development. 1% tax.
10-31-700	RESORT TAX	604,537.52	646,768.90	650,000.00	99.5%	646,768.90	646,760		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 an additional $100,000 each year.
10-31-750	HIGHWAY TAX	170,427.48	186,465.31	170,000.00	109.7%	186,465.31	186,460		Transferred to CIP Fund.
	TOTALS:	2,927,839.28	3,028,052.94	2,990,083.00	101.3%	N/A	3,023,000	32,917.00	
								1.10%	
	LICENSES AND PERMITS								
10-32-100	BUSINESS LICENSES AND PERMITS	29,765.00	27,872.50	29,497.00	94.5%	N/A	27,870		Does not include Swiss Days. Includes off-square 3rd party vendors throughout the year.
10-32-110	SIGN PERMITS	50.00	340.00	300.00	113.3%	N/A	340		
10-32-210	BUILDING PERMITS	223,636.00	305,053.62	250,000.00	122.0%	305,053.62	305,050		
10-32-211	PLAN CHECK, DEPOSITS & OTHER	140,977.19	206,333.58	150,000.00	137.6%	206,333.58	206,330		
10-32-212	CITY SURCHARGE	434.03	462.95	400.00	115.7%	462.95	460		
10-32-230	ROAD EXCAVATION INSPECTION FEE	10,000.00	9,000.00	8,000.00	112.5%	9,000.00	9,000		$500 per road cut.
10-32-250	ANIMAL LICENSES	1,160.00	895.00	600.00	149.2%	N/A	890		Pass through to Heber City.
	TOTALS:	406,022.22	549,957.65	438,797.00	125.3%	N/A	549,940	111,143.00	
								25.33%	

GENERAL FUND
REVENUE
(FY 2019 Budget - Proposed Final)

		2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2019 FINAL	SOURCE	COMMENTS
	INTERGOVERNMENTAL REVENUE								
10-33-560	CLASS "C" ROAD FUNDS	221,331.31	236,674.05	225,000.00	105.2%	236,674.05	236,670		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	-7,587.55	0.00	0.00	#DIV/0!	N/A	0		Historic preservation website, plaques and book. No longer used. Revenue and expenses booked in liability account.
10-33-760	BACKNET GRANT	42,288.37	50,719.22	61,693.00	82.2%	50,719.22	61,690		Reimbursement for expenses.
	TOTALS:	256,032.13	287,393.27	286,693.00	100.2%	287,393.27	298,360	11,667.00	
								4.07%	
	SERVICES								
10-34-430	MSD - ADMINISTRATION	30,531.25	30,243.29	42,000.00	72.0%	30,243.29	30,240		Paid quarterly. Reimbursement for expenses.
10-34-435	MSD - PUBLIC WORKS	33,243.75	35,926.75	42,000.00	85.5%	35,926.75	35,920		Paid quarterly. Reimbursement for expenses.
10-34-440	MSD - EQUIPMENT USAGE	0.00	0.00	0.00	#DIV/0!	0.00	0		Paid quarterly. Reimbursement for expenses.
10-34-450	IRRIGATION CO - ADMINSTRATION	0.00	0.00	0.00	#DIV/0!	0.00	0		Was $21,510.
10-34-452	IRRIGATION CO - PUBLIC WORKS	0.00	8,401.00	10,000.00	84.0%	8,401.00	8,400		Reimbursed by Irrigation Company. 40% of 1 water operator. $31/hr. Billed and reimbursed quarterly. Percentage reevaluated yearly.
10-34-455	IRRIGATION CO - EQUIPMENT USE	0.00	17.00	0.00	#DIV/0!	17.00	17		Reimbursed by Irrigation Company at going rate.
10-34-740	ZONING AND DEVELOPMENT FEES	44,251.50	81,077.00	44,000.00	184.3%	81,077.00	81,070		
10-34-743	DEVELOPMENT ENGINEERING FEES	210,444.76	203,561.19	160,000.00	127.2%	203,561.19	203,560		Pass through to City Engineer.
10-34-744	DEVELOPMENT LEGAL FEES	29,750.75	33,445.00	20,000.00	167.2%	33,445.00	33,440		Pass through to City Attorney.
10-34-830	BURIAL AND ASSESSMENTS	31,625.00	36,570.00	25,000.00	146.3%	36,570.00	36,570		Just burials (opening and closing).
	TOTALS:	379,847.01	429,241.23	343,000.00	125.1%	429,241.23	429,217	86,217.00	
								25.14%	

GENERAL FUND
REVENUE
(FY 2019 Budget - Proposed Final)

		2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2019 FINAL	SOURCE	COMMENTS
	MISCELLANEOUS								
10-36-100	INTEREST EARNINGS	3,967.73	6,471.08	6,500.00	99.6%	6,471.08	6,500		
10-36-200	RENTS - BUILDINGS	27,135.00	275.00	0.00	#DIV/0!	275.00	0		Should be used for building repairs and improvements. Transferred to CIP Fund.
10-36-201	TOWN HALL RENT	0.00	13,847.50	8,000.00	173.1%	13,847.50	13,840		Should be used for building repairs and improvements.
10-36-202	COMMUNITY CENTER RENT	0.00	6,895.00	4,500.00	153.2%	6,895.00	6,890		Should be used for building repairs and improvements.
10-36-204	TOWN SQUARE PAVILLION RENTAL	0.00	150.00	200.00	75.0%	150.00	150		Should be used for building repairs and improvements.
10-36-205	SPECIAL EVENTS	950.00	3,450.00	3,200.00	107.8%	3,450.00	3,450		$3,000 (Swiss Days), $100 (Special Events). Should be used for park maintenance. Transferred to CIP Fund.
10-36-211	TOWN SQUARE RENT	0.00	1,035.00	525.00	197.1%	1,035.00	1,030		Should be used for park maintenance.
10-36-212	CENTENNIAL PARK RENT	0.00	150.00	25.00	600.0%	150.00	150		Should be used for park maintenance.
10-36-213	HAMLET PARK RENT	0.00	225.00	150.00	150.0%	225.00	220		Should be used for park maintenance.
10-36-214	VALAIS PARK RENT	0.00	250.00	200.00	125.0%	250.00	250		Should be used for park maintenance.
10-36-215	ALPENHOF PARK RENT	0.00	25.00	0.00	#DIV/0!	25.00	20		Should be used for park maintenance.
10-36-520	BOND/DEPOSIT FORFEITURE	1,750.00	0.00	4,000.00	0.0%	0.00	4,000		
10-36-720	CEMETERY LOT SALES	24,500.00	30,875.00	27,500.00	112.3%	30,875.00	30,870		Only residents in 84049 ZIP can purchase lots. Transferred to CIP Fund.
10-36-900	MISCELLANEOUS	7,587.43	3,890.28	4,000.00	97.3%	3,890.28	3,890		Includes Costco memberships ($360). Reimbursements for holiday lights.
	TOTALS:	65,890.16	67,538.86	58,800.00	114.9%	67,538.86	71,260	12,460.00	
								21.19%	
	CONTRIBUTIONS AND TRANSFERS								
10-39-910	APPROPRIATED FUND BALANCE	0.00	0.00	0.00	#DIV/0!	N/A	750,000		
	TOTALS:	0.00	0.00	0.00	#DIV/0!	0.00	750,000	750,000.00	
								#DIV/0!	
	TOTAL FUND REVENUE	4,035,630.80	4,362,183.95	4,117,373.00	105.9%	N/A	5,121,777	1,004,404.00	
								24.39%	
							5%	256,088.85	
							25%	1,280,444.25	

GENERAL FUND
EXPENDITURES
(FY 2019 Budget - Proposed Final)

		2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2019 FINAL	SOURCE	COMMENTS
	MAYOR AND COUNCIL								
10-41-110	SALARIES AND WAGES	57,251.43	52,316.47	57,081.00	91.7%	52,316.47	57,081	General Fund	
10-41-130	EMPLOYEE BENEFITS	4,366.71	4,002.78	4,367.00	91.7%	4,002.78	4,367	General Fund	
10-41-230	MILEAGE	0.00	148.14	2,400.00	6.2%	148.14	2,400	General Fund	$2,400 (Mileage for conferences - $400 x 6)
10-41-240	OFFICE SUPPLIES AND EXPENSE	4,788.70	2,028.56	3,600.00	56.3%	2,028.56	3,600	General Fund	$1,000 (Office Supplies). $2,000 (Livestreaming Equipment), $600 (Livestreaming service - $50/Mo.).
10-41-250	DINNER SOCIAL	1,588.02	2,168.07	2,800.00	77.4%	N/A	2,800	General Fund	Appreciation socials in January and/or June.
10-41-330	EDUCATION AND TRAINING	0.00	2,943.66	3,000.00	98.1%	2,943.66	3,000	General Fund	Encourage attending local conferences that do not include lodging and per diem. $500 x 6.)
10-41-610	MISCELLANEOUS	587.20	1,846.72	300.00	615.6%	1,846.72	3,000	General Fund	Swiss Days parade candy
10-41-650	MERIT RAISES/BONUSES	0.00	0.00	1,700.00	0.0%	N/A	1,700	General Fund	$1,400 (Christmas gift certificates for full-time employees, 17 x $100), $300 (Christmas gift certificates for part-time employees, 6 x $50).
	TOTALS:	68,582.06	65,454.40	75,248.00	87.0%	N/A	77,948	2,700.00	
								3.59%	

GENERAL FUND
EXPENDITURES
(FY 2019 Budget - Proposed Final)

		2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2019 FINAL	SOURCE	COMMENTS
	ADMINISTRATIVE								
10-43-125	SALARIES AND WAGES	176,031.51	162,934.06	183,917.00	88.6%	162,934.06	183,917	General Fund	Treasurer (30 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 ($1,000).
10-43-130	EMPLOYEE BENEFITS	77,936.78	71,423.18	78,541.00	90.9%	71,423.18	78,541	General Fund	Treasurer (30 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 ($1,000).
10-43-210	BOOKS,SUB AND MEMBERSHIPS	6,608.85	5,236.60	5,125.00	102.2%	5,236.60	5,300	General Fund	$150 (UMCA), $145 (IIMC), $1,110 (MAG), $3,500 (ULCT), $145 (National Treasurers' Association), $75 (UMTA). Discontinuing hard copy of Utah Code.
10-43-220	PUBLIC NOTICES	2,194.61	2,840.65	2,100.00	135.3%	2,840.65	3,000	General Fund	
10-43-230	MILEAGE	39.60	660.67	1,000.00	66.1%	660.67	1,000	General Fund	Conferences and meetings outside of the County.
10-43-240	OFFICE SUPPLIES AND EXPENSE	1,395.59	1,688.34	6,675.00	25.3%	1,688.34	6,675	General Fund	$5,000 (Office Supplies), $1,200 (Computer w/Monitor), $100 (Labor Posters), $375 (QuickBooks Payroll Subscription).
10-43-280	TELEPHONE	5,894.42	6,241.46	7,200.00	86.7%	6,241.46	7,200	General Fund	Office Building
10-43-330	EDUCATION AND TRAINING	2,504.80	1,887.45	5,000.00	37.7%	1,887.45	5,000	General Fund	Payroll, Treasurer, Recorder/Deputy Recorder.
10-43-510	INSURANCE AND SURETY BONDS	73,658.91	69,054.92	62,040.00	111.3%	N/A	69,060	General Fund	$14,440 (Property), $29,110 (Liability), $900 (Treasurer/Recorder Bond), $600 (Commercial Crime), $15,690 (Workers Comp), $1,300 (Insurance Fees).
10-43-610	MISCELLANEOUS	1,350.00	426.48	2,500.00	17.1%	426.48	2,500	General Fund	$2,500 (Misc.)
10-43-735	CAPITAL OUTLAY - VEHIC REPLACE	1,470.00	1,463.00	1,463.00	100.0%	N/A	1,463	1,463	Transfer to CIP Fund.
	TOTALS:	349,085.07	323,856.81	355,561.00	91.1%	N/A	363,656	8,095.00	
								2.28%	

GENERAL FUND
EXPENDITURES
(FY 2019 Budget - Proposed Final)

		2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2019 FINAL	SOURCE	COMMENTS
	PROFESSIONAL SERVICES								
10-45-605	ACCOUNTING	11,100.00	11,100.00	18,000.00	61.7%	11,100.00	18,000	General Fund	
10-45-611	LEGAL - GENERAL	96,308.17	143,380.62	71,400.00	200.8%	143,380.62	176,400	General Fund	Flat rate for 40 hrs. per month ($60,000 with $56,400 in General Fund and $3,600 in the Water Fund), $120,000 (Lawsuit by John Probst).
10-45-612	LEGAL - DEVELOPMENT REVIEW	53,739.00	27,110.50	10,000.00	271.1%	27,110.50	33,440	Reimbursed	Pass through Account
10-45-615	COMPUTER SERVICES	30,899.94	30,791.15	30,850.00	99.8%	30,791.15	35,000	General Fund	$10,920 (IT Support), $6,000 (Software Licenses and Data Back-up), $3,930 (Financial Software Support), $10,000 (Hardware & Labor).
10-45-620	AUDIT	10,250.00	10,500.00	10,300.00	101.9%	N/A	10,500	General Fund	Audit
10-45-672	ENGINEERING - GENERAL	38,532.89	43,370.64	40,600.00	106.8%	43,370.64	50,000	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	228,391.42	182,910.09	160,000.00	114.3%	182,910.09	203,560	Reimbursed	Pass through Account
	TOTALS:	469,221.42	449,163.00	341,150.00	131.7%	438,663.00	526,900	185,750.00	
								54.45%	
	CONTRACT SERVICES								
10-47-110	SALARIES AND WAGES	0.00	4,558.28	89,446.00	5.1%	4,558.28	75,424	Reimbursed	1 PW Employee, Becky Wood (75%).
10-47-130	EMPLOYEE BENEFITS	0.00	1,841.97	42,633.00	4.3%	1,841.97	31,760	Reimbursed	1 PW Employee, Becky Wood (75%).
10-47-250	SUPPLIES AND MAINTENANCE	0.00	0.00	2,665.00	0.0%	0.00	500	Reimbursed	$1,215 (Clothing Allowance - 1 Employee), $1,450 (Cell Phone - 1 Employee).
	TOTALS:	0.00	6,400.25	134,744.00	4.7%	6,400.25	107,683	-27,060.60	
								-20.08%	

GENERAL FUND
EXPENDITURES
(FY 2019 Budget - Proposed Final)

		2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2019 FINAL	SOURCE	COMMENTS
	NON-DEPARTMENTAL								
10-50-112	WAGES - SEWER	44,000.67	0.00	0.00	#DIV/0!	0.00	0	General Fund	See contract services department.
10-50-130	EMPLOYEE BENEFITS	16,697.97	0.00	0.00	#DIV/0!	0.00	0	General Fund	See contract services department.
10-50-140	PUBLIC WORKS WAGES	0.00	318,038.74	264,813.00	120.1%	318,038.74	0	General Fund	Wage increases. Becky Johnson (12 hrs. wk. - seasonal part-time), Lindy Rodabough (4 hrs. wk.), Jennifer Sweat (6 hrs. wk.), 5 PW Employees (40 hrs. wk. each), Replacement Employee (40 hrs. wk.). Distributed to the various departments at the end of the fiscal year.
10-50-145	PUBLIC WORKS COMP. TIME	0.00	16,574.18	22,050.00	75.2%	16,574.18	0	General Fund	Wage increases. Snow plowing and Saturday funerals.
10-50-150	PUBLIC WORK BENEFITS	0.00	130,347.03	117,025.00	111.4%	130,347.03	0	General Fund	Wage increases. Becky Johnson (12 hrs. wk. - seasonal part-time), Eric Mecham (40 hrs. wk.), Shane Owens (40 hrs. wk.), Lindy Rodabough (4 hrs. wk.), Jennifer Sweat (6 hrs. wk.), Becky Wood (20 hrs. wk. - Sanitation), Preston Broadhead (40 hrs. wk.), Replacement Employee (40 hrs. wk.), Seasonal Part-Time Employee (20 hrs. wk.). Distributed to the various departments at the end of the fiscal year.
10-50-250	OFFICE SUPPLIES AND EXPENSE	16,196.64	14,946.37	15,170.00	98.5%	14,946.37	15,170	General Fund	$6,500 (Plotter Supplies), $7,670 (Office Supplies), $1,000 (Stamps).
10-50-500	ELECTIONS	94.82	370.00	3,000.00	12.3%	370.00	3,000	General Fund	
10-50-615	MISCELLANEOUS	28,921.66	4,422.53	13,095.00	33.8%	4,422.53	13,095	General Fund	$1,600 (Bank Expenses), $300 (CDL Medical Exams), $3,000 (Newsletter Postage), $6,280 (Newsletter Printing), $360 (Costco Memberships - Reimbursed), $55 (Wasatch Wave Subscription), $1,500 (Misc.). $300 (Email Newsletter).
10-50-620	CONTRACT SERVICES	5,713.12	250.00	7,000.00	3.6%	250.00	7,000	General Fund	Service contracts for copiers and plotter.
	TOTALS:	111,624.88	484,948.85	442,153.00	109.7%	484,948.85	38,265	-403,888.00	
								-91.35%	

GENERAL FUND
EXPENDITURES
(FY 2019 Budget - Proposed Final)

		2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2019 FINAL	SOURCE	COMMENTS
	BUILDINGS								
10-51-110	SALARIES AND WAGES	11,523.85	0.00	0.00	#DIV/0!	0.00	17,812	General Fund	
10-51-130	EMPLOYEE BENEFITS	4,209.26	0.00	0.00	#DIV/0!	0.00	7,500	General Fund	
10-51-250	EQUIP,SUPPLIES & MAINTENANCE	42,051.86	22,454.36	38,075.00	59.0%	22,454.36	38,075	General Fund	$35,400 (Cleaning and Maintenance Supplies), $1,450 (Additional Employee Cell Phone), $1,225 (Additional Employee Clothing Allowance).
10-51-270	UTILITIES	40,913.22	39,323.17	48,160.00	81.7%	39,323.17	48,160	General Fund	Water, Power, Garbage, Natural Gas, Sewer.
10-51-620	CONTRACT SERVICES	14,000.00	10,000.00	14,400.00	69.4%	10,000.00	14,400	General Fund	$12,600 (Cleaning of Buildings), $1,800 (Flag Maintenance and Rotation).
	TOTALS:	112,698.19	71,777.53	100,635.00	71.3%	71,777.53	125,948	25,312.66	
								25.15%	
	EQUIPMENT MAINTENANCE								
10-53-110	SALARIES AND WAGES	42,264.63	0.00	0.00	#DIV/0!	0.00	44,942	General Fund	
10-53-130	EMPLOYEE BENEFITS	15,556.39	0.00	0.00	#DIV/0!	0.00	18,924	General Fund	
10-53-250	EQUIP,SUPPLIES & MAINTENANCE	56,424.01	54,629.85	55,700.00	98.1%	54,629.85	55,700	General Fund	$3,000 (Plow End Guards), $20,000 (Plow Wear Blades), $23,370 (Parts and Supplies), $1,000 (Vehicle Inspections), $2,430 (Clothing Allowance - 2 Employees), $2,900 (Cell Phones - 2 Employees), $3,000 (iWorQ Software).
10-53-260	FUEL	19,745.30	26,195.05	25,000.00	104.8%	26,195.05	30,000	General Fund	Fuel
10-53-330	EDUCATION AND TRAINING	263.22	0.00	2,000.00	0.0%	0.00	2,000	General Fund	Safety Training
10-53-740	CAPITAL OUTLAY - VEH. REPL.	153,000.00	153,000.00	153,000.00	100.0%	N/A	153,000	320,000	Transfer to CIP Fund.
	TOTALS:	287,253.55	233,824.90	235,700.00	99.2%	80,824.90	304,566	68,866.01	
								29.22%	

GENERAL FUND
EXPENDITURES
(FY 2019 Budget - Proposed Final)

		2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2019 FINAL	SOURCE	COMMENTS
	PLANNING AND ZONING								
10-55-110	SALARIES AND WAGES	142,821.10	147,912.38	152,790.00	96.8%	147,912.38	152,790	General Fund	Planning Director (40 hrs. wk.) and Planning Assistant (40 hrs. wk.). Enforcement employee considered in future.
10-55-115	COMP TIME	0.00	0.00	3,150.00	0.0%	0.00	3,150	General Fund	
10-55-130	EMPLOYEE BENEFITS	45,834.13	54,554.27	64,172.00	85.0%	54,554.27	64,172	General Fund	Planning Director (40 hrs. wk.) and Planning Assistant (40 hrs. wk.).
10-55-220	PUBLIC NOTICES	4,684.77	2,125.12	3,500.00	60.7%	2,125.12	3,500	General Fund	
10-55-240	OFFICE SUPPLIES AND EXPENSE	5,745.61	3,237.41	4,156.00	77.9%	3,237.41	4,156	General Fund	$960 (Cell Phone), $169 (Planning Commission Packets), $2,527 (Office Supplies), $100 (Bluebeam Plan Review Software Support), $400 (iWorQ Permitting Software).
10-55-330	EDUCATION AND TRAINING	1,372.02	3,367.12	3,500.00	96.2%	3,367.12	3,500	General Fund	$800 (APA Fall Conference), $1,500 (APA Spring Conference), $1,200 (Business License Conference).
10-55-605	MEMBERSHIPS	912.00	50.00	500.00	10.0%	N/A	500	General Fund	APA Membership Dues
10-55-610	MISCELLANEOUS	12,620.57	3,685.48	11,000.00	33.5%	3,685.48	11,000	General Fund	$1,000 (Misc.), $10,000 (Bonding Ballot Costs).
10-55-620	CONTRACT SERVICES	2,755.00	2,829.00	2,755.00	102.7%	N/A	2,830	General Fund	Regional Planning by Mountainland Association of Governments
10-55-630	BOOKS & SUPPLIES	0.00	18.49	100.00	18.5%	18.49	100	General Fund	
10-55-735	CAPITAL OUTLAY - VEHIC REPL	1,470.00	1,463.00	1,463.00	100.0%	N/A	1,463	1,463	Transfer to CIP Fund.
	TOTALS:	218,215.20	219,242.27	247,086.00	88.7%	214,900.27	247,161	75.00	
								0.03%	

GENERAL FUND
EXPENDITURES
(FY 2019 Budget - Proposed Final)

		2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2019 FINAL	SOURCE	COMMENTS
	BUILDING SAFETY								
10-56-110	SALARIES AND WAGES	152,453.98	145,847.34	159,476.00	91.5%	145,847.34	159,476	General Fund	Building Safety Official (40 hrs. wk.), Building Inspector (40 hrs. wk.), Assistant (40 hrs. wk.).
10-56-115	COMP TIME	0.00	0.00	525.00	0.0%	0.00	525	General Fund	Building Safety Official (40 hrs. wk.), Building Inspector (40 hrs. wk.), Assistant (40 hrs. wk.).
10-56-130	EMPLOYEE BENEFITS	66,823.40	63,145.46	69,406.00	91.0%	63,145.46	69,406	General Fund	Building Safety Official (40 hrs. wk.), Building Inspector (40 hrs. wk.), Assistant (40 hrs. wk.).
10-56-230	MILEAGE	488.40	139.19	1,000.00	13.9%	139.19	1,000	General Fund	Training
10-56-240	OFFICE SUPPLIES AND EXPENSE	4,025.83	5,477.54	6,620.00	82.7%	5,477.54	6,620	General Fund	$3,420 (Cellular Phone and Data Plans), $1500 (General Office Supplies), $1,300 (Replace Computer), $300 (iWorQ Permitting Software), $100 (BluBeam Plan Review Software Support).
10-56-260	OUTSIDE PLAN REV & INSP	12,299.34	12,374.52	12,000.00	103.1%	12,374.52	15,000	General Fund	Outside plan review as needed.
10-56-330	EDUCATION AND TRAINING	2,114.00	1,775.77	4,000.00	44.4%	1,775.77	4,000	General Fund	Training - 3 Employees. Increase due to reduction in state training subsidy.
10-56-605	MEMBERSHIPS AND LICENSES	856.00	495.00	485.00	102.1%	N/A	500	General Fund	$125 (Utah Chapter - 3 Employees), $115 (Beehive Chapter - 3 Employees), $100 (Utah Association of Building Officials - Wendy), $145 (Certification Renewal - Wendy).
10-56-630	BOOKS & SUPPLIES	300.55	1,235.60	2,500.00	49.4%	1,235.60	2,500	General Fund	2018 Code Books (Adopted in 2019 State Legislative Session).
10-56-650	REIMBURSABLES	0.00	10.00	500.00	2.0%	10.00	500	Reimbursed	Pass through
10-56-735	CAPITAL OUTLAY - VEHIC REPL	5,680.00	5,679.00	5,679.00	100.0%	N/A	5,679	5,679	Transfer to CIP Fund.
	TOTALS:	245,041.50	236,179.42	262,191.00	90.1%	230,005.42	265,206	3,015.00	
								1.15%	

GENERAL FUND
EXPENDITURES
(FY 2019 Budget - Proposed Final)

		2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2019 FINAL	SOURCE	COMMENTS
	PUBLIC SAFETY								
10-57-110	SALARIES AND WAGES	27,620.58	28,654.56	20,462.00	140.0%	28,654.56	35,462	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	2,114.98	2,200.38	1,565.00	140.6%	2,200.38	3,065	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	759.96	52.92	1,000.00	5.3%	52.92	1,000	General Fund	$1,000 (Safety vests and safety devices for crossing guards)
10-57-610	MISCELLANEOUS	1,909.00	0.00	1,200.00	0.0%	0.00	1,200	General Fund	$1,200 (Donation for Emergency Preparedness Fair).
10-57-625	ANIMAL CONTROL MAINT COSTS	53,577.56	26,279.30	65,000.00	40.4%	26,279.30	65,000	General Fund	16.01% of Heber City's actual costs for animal control. Paid to Heber City. New adoption center no longer planned.
10-57-626	ANIMAL LICENSES	1,080.00	0.00	600.00	0.0%	N/A	600	Sale of Dog Licenses	Pass through to Heber City.
10-57-630	LAW ENFORCEMENT	110,846.92	131,702.28	177,917.00	74.0%	131,702.28	177,917	General Fund	$110,317 (Contract increases 2.5% each year), $11,200 (Additional Law Enforcement for Swiss Days - 50% Reimbursed by Swiss Days), $1,400 (Law Enforcement Radios), $55,000 (Additional FT Officer).
10-57-670	BACKNET - TRAVEL	8,401.77	10,075.18	16,693.00	60.4%	10,075.18	16,693	Grant	Pass Through Account
10-57-675	BACKNET - EQUIP SUPPLIES OPER	23,999.67	24,343.00	30,000.00	81.1%	24,343.00	30,000	Grant	Pass Through Account
10-57-680	BACKNET - CONFIDENTIAL FUNDS	10,000.00	6,000.00	15,000.00	40.0%	6,000.00	15,000	Grant	Pass Through Account
	TOTALS:	240,310.44	229,307.62	329,437.00	69.6%	229,307.62	345,937	16,500.00	
								5.01%	
	ECONOMIC DEVELOPMENT								
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 2019 Budget - Proposed Final)

		2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2019 FINAL	SOURCE	COMMENTS
	STREETS								
10-60-110	SALARIES AND WAGES	34,903.78	0.00	0.00	#DIV/0!	0.00	61,329	Class C Road	
10-60-130	EMPLOYEE BENEFITS	11,697.70	0.00	0.00	#DIV/0!	0.00	25,825	Class C Road	
10-60-240	STREET SUPPLIES & MAINTENANCE	38,519.81	12,733.85	22,000.00	57.9%	12,733.85	22,000	Class C Road	$2,500 (Weed Control), $4,000 (Street Light Repairs), $8,550 (Safety and Traffic Devices), $1,000 (Sandbags for Flooding), $2,450 (Clothing Allowance - 2 Employees), $3,500 (Cell Phones - 2 Employees, Wi-Fi Hotspot - Cory) .
10-60-245	STORM DRAIN MAINTENANCE	4,510.00	1,747.50	5,000.00	35.0%	1,747.50	5,000	Class C Road	Routine Maintenance and Cleaning
10-60-250	STREET SIGN SUPPLIES & MAIN	8,111.60	8,572.93	12,334.00	69.5%	8,572.93	12,334	Class C Road	
10-60-255	EQUIPMENT RENTAL AND LEASE	5,809.50	6,668.00	12,334.00	54.1%	N/A	12,334	Class C Road	$2,500 (Backhoe - 25% of Lease), $3,334 (Backhoe - 33% of Lease), $2,500 (Skid Loader - 25% of Lease), $2,500 (Tractor - 25% of Lease), $1,500 (RTV - 25% of Lease).
10-60-330	EDUCATION AND TRAINING	134.12	52.00	3,000.00	1.7%	52.00	3,000	Class C Road	Road School - 2 Employees
10-60-470	STREET LIGHT UTILITIES	150.09	137.10	150.00	91.4%	137.10	150	Class C Road	Valais Park entrance light and River Road roundabout.
10-60-480	ROAD MATERIALS	9,506.46	25,131.69	15,000.00	167.5%	25,131.69	30,000	Class C Road	$5,000 (Cold/Hot Mix Asphalt), $5,000 (Road Salt/De-Icier), $5,000 (Road Base and Other).
10-60-620	CONTRACT SERVICES	8,841.09	21,250.99	16,000.00	132.8%	21,250.99	21,260	Class C Road	Salt Hauling
	TOTALS:	122,184.15	76,294.06	85,818.00	88.9%	69,626.06	193,231	107,413.22	
								125.16%	

GENERAL FUND
EXPENDITURES
(FY 2019 Budget - Proposed Final)

		2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2019 FINAL	SOURCE	COMMENTS
	PARKS AND RECREATION								
10-70-110	SALARIES AND WAGES	69,315.18	0.00	17,680.00	0.0%	0.00	99,074	General Fund	
10-70-130	EMPLOYEE BENEFITS	24,832.73	0.00	1,768.00	0.0%	0.00	41,719	General Fund	
10-70-230	MILEAGE	0.00	0.00	200.00	0.0%	N/A	200	General Fund	
10-70-240	CONTRACT SERVICES	50,405.51	45,743.31	68,435.00	66.8%	45,743.31	68,435	General Fund	$60,000 (Mowing including Michie Lane Park), $6,000 (Fertilization/Weed Control), $2,435 (Flag Maintenance and Rotation).
10-70-250	SUPPLIES AND MAINTENANCE	29,796.28	24,699.84	43,525.00	56.7%	24,699.84	43,525	General Fund	$30,000 (Supplies), $5,000 (New and Replacement Trees), $5,000 (New Sod and Grass / Topsoil / Treatment / Over-seeding), $850 (Cell Phone - 1 Part-Time Employee), $1,225 (Clothing Allowance - 1 Full-Time Employee), $1,450 (Cell Phone - 1 Full-Time Employee).
10-70-255	EQUIPMENT RENTAL AND LEASE	9,750.00	10,563.05	17,168.00	61.5%	N/A	17,168	General Fund	$2,500 (Backhoe - 25% of Lease), $3,334 (Backhoe - 33% of Lease), $4,000 (Mini Excavator - 33% of Lease), $2,500 (Skid Loader - 25% of Lease), $3,334 (Tractor - 33% of Lease), $1,500 (RTV - 25% of Lease).
10-70-270	UTILITIES	9,744.09	10,763.96	16,160.00	66.6%	10,763.96	16,160	General Fund	$8,000 (Garbage), $3,500 (Power), $2,500 (Water), $2,160 (Sewer).
10-70-290	TRAILS	0.00	0.00	14,000.00	0.0%	0.00	14,000	General Fund	$10,000 (Trails Repairs), $4,000 (Weed Spraying).
10-70-330	EDUCATION AND TRAINING	0.00	545.00	1,000.00	54.5%	545.00	1,000	General Fund	$500 (Parks Conference), $500 (CSPI Training).
10-70-660	SPRING CLEAN-UP	1,103.71	0.00	1,000.00	0.0%	N/A	1,000	General Fund	$600 (Food), $400 (Cleaning Supplies).
	TOTALS:	194,947.50	92,315.16	180,936.00	51.0%	81,752.11	302,281	121,345.36	
								67.07%	

GENERAL FUND
EXPENDITURES
(FY 2019 Budget - Proposed Final)

		2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2019 FINAL	SOURCE	COMMENTS
	CEMETERY								
10-77-110	SALARIES AND WAGES	50,255.47	0.00	0.00	#DIV/0!	0.00	53,992	General Fund	
10-77-130	EMPLOYEE BENEFITS	17,529.96	0.00	0.00	#DIV/0!	0.00	22,735	General Fund	
10-77-250	EQUIP,SUPPLIES & MAINTENANCE	20,441.95	9,119.51	22,000.00	41.5%	9,119.51	22,000	General Fund	$11,284 (Sprinkler and Landscaping Supplies), $5,000 (Sand for Top Soil Screener), $1,450 (Cell Phone - 1 Employee), $2,450 (Clothing Allowance - 2 Employees), $1,000 (iWorQ Software Support), $816 (Caselle Software Support).
10-77-255	EQUIPMENT RENTAL AND LEASE	7,250.00	10,313.05	17,168.00	60.1%	N/A	17,168	General Fund	$2,500 (Backhoe - 25% of Lease), $3,334 (Backhoe - 33% of Lease), $4,000 (Mini Excavator - 33% of Lease), $2,500 (Skid Loader - 33% of Lease), $3,334 (Tractor - 33% of Lease), $1,500 (RTV - 25% of Lease).
10-77-270	UTILITIES	3,021.15	3,200.44	7,736.00	41.4%	3,200.44	7,736	General Fund	$4,000 (Garbage), $3,400 (Power), $336 (Culinary Water).
10-77-620	CONTRACT SERVICES	22,490.56	27,194.49	39,041.00	69.7%	27,194.49	39,041	General Fund	$21,623 (Mowing), $17,000 (Fertilization/Weed Control), $418 (Flag Rotation).
	TOTALS:	120,989.09	49,827.49	85,945.00	58.0%	39,514.44	162,673	76,727.73 89.28%	
	TOURISM AND CULTURE								
10-78-110	SALARIES AND WAGES	0.00	0.00	0.00	#DIV/0!	0.00	0		
10-78-130	EMPLOYEE BENEFITS	0.00	0.00	0.00	#DIV/0!	0.00	0		
10-78-330	TOWN CHRISTMAS PARTY	2,539.32	2,477.59	3,000.00	82.6%	N/A	2,480	General Fund	
10-78-350	TOURISM	10,049.22	16,889.22	29,525.00	57.2%	16,889.22	29,525	Transient Room Tax. Sponsor revenue.	$5,000 (Advertising/Eco Dev Promotion) $10,000 (Cowboy Poetry), $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), $5,000 (Memorial Hill), $25 (Veterans Insert in Wasatch Wave).
10-78-610	MISCELLANEOUS	25.00	0.00	150.00	0.0%	N/A	150	General Fund	$40 (High School Honors Banquet)
	TOTALS:	12,613.54	19,366.81	32,675.00	59.3%	16,889.22	32,155	-520.00 -1.59%	

GENERAL FUND
EXPENDITURES
(FY 2019 Budget - Proposed Final)

		2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2019 FINAL	SOURCE	COMMENTS
	TRANSFERS AND CONTRIBUTIONS								
10-90-145	TRANSFER TO CDRA FUND	76,721.35	46,994.76	87,100.00	54.0%	46,994.76	87,100	Tax Revenue	Concludes December 2024 or $1.2 million whichever comes first. Paid $651,305 as of January 2018.
10-90-150	TRANSFER TO CIP FUND (STREETS)	493,239.17	407,884.22	569,182.00	71.7%	407,884.22	479,899	General Fund	
	Highway Tax						186,460	Highway Tax	
	Class C Roads (Minus Streets Dept.)						43,439	Class C Road	
	Road Improvements						250,000	General Fund	Minimum of $250,000 Each Year.
10-90-155	TRANSFER TO ICE RINK FUND	68,484.35	0.00	35,290.00	0.0%	0.00	55,635	Transient Room Tax	
10-90-160	TRANSFER TO CIP FUND (OTHER)	348,500.00	0.00	190,468.00	0.0%	0.00	1,367,048	General Fund	
	Buildings						0	Rents - Bldgs.	
	Special Events						0	Special Events	
	Cemetery						0	Lots Sales	
	Trails						0	Trails Maint.	Transfer from Parks to CIP if not used in the budget year.
	Transient Room Tax						0	Transient Room Tax	
	Resort Tax						300,000	Resort Tax	$100,000 (FY 17), $200,000 (FY 18), $300,000 (FY 19), $400,000 (FY 20).
	Capital Projects						1,067,048	General Fund	$750,000 (Fund Balance), $317,048 (Surplus).
10-90-170	TRANSFER TO MBA FUND	13,871.69	13,552.76	13,875.00	97.7%	13,552.76	13,485	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:	1,000,816.56	468,431.74	895,915.00	52.3%	468,431.74	2,003,167	1,107,251.78	
								123.59%	
	TOTAL FUND EXPENDITURES	3,578,583.15	3,051,390.31	3,830,194.00	79.7%	N/A	5,121,777	1,291,583.16	
								33.72%	
	REVENUE OVER EXPENDITURES	457,047.65	1,310,793.64	287,179.00		N/A	0		

BACKNET FUND
RESERVES
(FY 2019 Budget - Proposed Final)

		CURRENT	OBLIGATED	REMAINING	COMMENTS
	RESERVES				
15-11500	CASH IN CHECKING (ZIONS BANK)	8,243.69	0.00	8,243.69	
15-11-520	PETTY CASH	300.00	0.00	300.00	
		8,543.69	0.00	8,543.69	

BACKNET FUND
REVENUE
(FY 2019 Budget - Proposed Final)

		2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2019 FINAL	SOURCE	COMMENTS
	RESTITUTION REVENUE								
15-31-250	RESTITUTION REVENUE	1,588.56	4,618.36	500.00	923.7%	4,618.36	4,610	Restitution	
	TOTALS:	1,588.56	4,618.36	500.00	923.7%	4,618.36	4,610	4,110.00	
								822.00%	
	TRANSFERS AND CONTRIBUTIONS								
15-33-103	APPROPRIATED FUND BALANCE	0.00	0.00	3,500.00	0.0%	0.00	0	Restitution	
	TOTALS:	0.00	0.00	3,500.00	0.0%	0.00	0	-3,500.00	
								-100.00%	
	TOTAL FUND REVENUE	1,588.56	4,618.36	4,000.00	115.5%	N/A	4,610	610.00	
								15.25%	

BACKNET FUND
EXPENDITURES
(FY 2019 Budget - Proposed Final)

		2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2019 FINAL	SOURCE	COMMENTS
	RESTITUTION EXPENDITURES								
15-81-230	TRAVEL	0.00	0.00	0.00	#DIV/0!	0.00	0	Restitution	
15-81-250	EQUIP, SUPPLIES & OPERATING	3,336.92	957.66	4,000.00	23.9%	957.66	4,610	Restitution	
	TOTALS:	3,336.92	957.66	4,000.00	23.9%	N/A	4,610	610.00	
								15.25%	
	PROGRAM INCOME EXPENDITURES								
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	3,336.92	957.66	4,000.00	23.9%	N/A	4,610	610.00	
								15.25%	
	REVENUE OVER EXPENDITURES	-1,748.36	3,660.70	0.00		N/A	0		

COMMUNITY DEVELOPMENT AND RENEWAL AGENCY FUND
REVENUE

(FY 2019 Budget - Proposed Final)

		2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2019 FINAL	SOURCE	COMMENTS
	CONTRIBUTIONS AND TRANSFERS								
20-39-100	TRANSFER FROM GENERAL FUND	76,721.35	46,994.76	87,100.00	54.0%	46,994.76	87,100	Tax Revenue	Concludes December 2024 or $1.2 million whichever comes first. Paid $651,305 as of January 2018.
	TOTALS:	76,721.35	46,994.76	87,100.00	54.0%	46,994.76	87,100	0.00 0.00%	
	TOTAL FUND REVENUE	76,721.35	46,994.76	87,100.00	54.0%	N/A	87,100	0.00 0.00%	

COMMUNITY DEVELOPMENT AND REVNEWAL AGENCY FUND
EXPENDITURES
(FY 2019 Budget - Proposed Final)

		2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2019 FINAL	SOURCE	COMMENTS
	42 WEST MAIN STREET PROJECT								
20-44-110	REAL PROPERTY TAX	1,824.43	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	268.58	0.00	1,000.00	0.0%	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	48,845.86	29,930.43	55,000.00	54.4%	29,930.43	55,000	Tax Revenue	City. Concludes December 2024 or $1.2 million whichever comes first.
20-44-140	RESORT TAX	25,782.48	17,064.33	29,000.00	58.8%	17,064.33	29,000	Tax Revenue	City. Concludes December 2024 or $1.2 million whichever comes first.
	TOTALS:	76,721.35	46,994.76	87,100.00	54.0%	N/A	87,100	0.00 0.00%	
	TOTAL FUND EXPENDITURES	76,721.35	46,994.76	87,100.00	54.0%	N/A	87,100	0.00 0.00%	
	REVENUE OVER EXPENDITURES	0.00	0.00	0.00		N/A	0		

MUNICIPAL BUILDING AUTHORITY FUND
REVENUE
(FY 2019 Budget - Proposed Final)

		2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2019 FINAL	SOURCE	COMMENTS
	MISCELLANEOUS REVENUE								
41-36-100	INTEREST EARNINGS	278.31	399.60	0.00	#DIV/0!	399.60	390		
	TOTALS:	278.31	399.60	0.00	#DIV/0!	399.60	390	390.00	
								#DIV/0!	
	CONTRIBUTIONS AND TRANSFERS								
41-39-210	TRANSFER FROM GENERAL FUND	13,871.69	13,552.76	13,875.00	97.7%	13,552.76	13,485	General Fund	Cemetery Bonds. Completed in 2023. Remaining balance $67,975 as of 3/31/2017.
	TOTALS:	13,871.69	13,552.76	13,875.00	97.7%	13,552.76	13,485	-390.00	
								-2.81%	
	TOTAL FUND REVENUE	14,150.00	13,952.36	13,875.00	100.6%	13,952.36	13,875.00	0.00	
								0.00%	

MUNICIPAL BUILDING AUTHORITY FUND
EXPENDITURES
(FY 2019 Budget - Proposed Final)

		2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2019 FINAL	SOURCE	COMMENTS
	DEBT SERVICE								
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	1,750.00	1,475.00	1,475.00	100.0%	N/A	1,475	General Fund	
	TOTALS:	12,750.00	12,475.00	12,475.00	100.0%	N/A	12,475	0.00	
								0.00%	
	OTHER								
41-48-510	INSURANCE AND SURETY BONDS	1,400.00	1,400.00	1,400.00	100.0%	N/A	1,400	General Fund	
	TOTALS:	1,400.00	1,400.00	1,400.00	100.0%	N/A	1,400	0.00	
								0.00%	
	TOTAL FUND EXPENDITURES	14,150.00	13,875.00	13,875.00	100.0%	N/A	13,875	0.00	
								0.00%	
	REVENUE OVER EXPENDITURES	0.00	77.36	0.00		N/A	0		

CAPITAL IMPROVEMENT PROJECTS FUND
RESERVES
(FY 2019 Budget - Proposed Final)

		CURRENT	OBLIGATED	REMAINING	COMMENTS
	RESERVES				
45-11600	PTIF - CIP	2,408,332.24	-703,498.00	1,704,834.24	Public Treasurers' Investment Fund (PTIF)
45-29805	Buildings	36,160.00	-19,000.00	17,160.00	$20,000 (FY 2017), $15,000 (FY 2016), $5,000 (FY 2015). Building Rental Fees.
45-29810	Cemetery	335,847.39	-279,000.00	56,847.39	$7,000 (FY 2017), $10,000 (FY 2016). Sale of Burial Lots.
45-29815	Parks	37,337.50	-32,000.00	5,337.50	$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	109,297.95	-5,000.00	104,297.95	$41,000 (FY 2016), $10,000 (FY 2015). To be used for tourism and economic development.
45-29830	Vehicle Replacement (PW)	466,014.18	-147,000.00	319,014.18	$19,600 (FY 2016).
45-29835	Vehicle Replacement (Other)	23,225.00	8,605.00	31,830.00	$4,000 (Building Safety), $1,000 (Planning), $1,000 (Administrative).
45-11605	PTIF - TRAIL IMPACT RESTRICTED	314,576.58	-128,142.00	186,434.58	Public Treasurers' Investment Fund (PTIF) - Restricted
45-11620	PTIF - PARK IMPACT RESTRICTED	347,256.39	-174,690.00	172,566.39	Public Treasurers' Investment Fund (PTIF) - Restricted
45-11625	PTIF - PARKS CONTRIBUTION	142,439.31	-60,000.00	82,439.31	Public Treasurers' Investment Fund (PTIF)
45-11635	PTIF - TRANS IMPACT FEE	70,318.77	133,488.00	203,806.77	Public Treasurers' Investment Fund (PTIF) - Restricted
45-11640	PTIF - ROADS	221,887.66	-339,401.22	-117,513.56	Public Treasurers' Investment Fund (PTIF) - Restricted
		4,532,692.97	-1,745,638.22	2,787,054.75	

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.

35,239.75 Uncommited amount in excess or deficit of the required reserve.

CAPITAL IMPROVEMENT PROJECTS FUND
REVENUE
(FY 2019 Budget - Proposed Final)

		2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2019 FINAL	SOURCE	COMMENTS
	REVENUE								
45-30-100	INTEREST EARNINGS	48,245.83	82,154.71	30,000.00	273.8%	82,154.71	82,150		
45-30-110	INTEREST EARNINGS/PARKS	7,070.10	12,311.22	1,000.00	1231.1%	12,311.22	12,310		
45-30-130	INTEREST EARNINGS/TRANS IMPACT	17,723.44	1,420.54	1,000.00	142.1%	1,420.54	1,420		
45-30-134	INTEREST EARNINGS/TRAIL IMPACT	5,269.39	8,997.94	500.00	1799.6%	8,997.94	8,990		
45-30-200	MISCELLANEOUS	0.00	3,000.00	0.00	#DIV/0!	3,000.00	3,000		
45-30-500	PARK IMPACT FEES	59,000.00	78,000.00	50,000.00	156.0%	78,000.00	78,000		78 New Construction (FY 2019), 70 New Construction (FY 2018), 83 New Construction (FY 2017), 80 New Construction (FY 2016), 70 (FY 2015).
45-30-510	TRANS IMPACT FEES	182,285.12	214,500.00	137,500.00	156.0%	214,500.00	214,500		78 New Construction (FY 2019), 70 New Construction (FY 2018), 83 New Construction (FY 2017), 80 New Construction (FY 2016), 70 (FY 2015).
45-30-520	TRAILS IMPACT FEES	47,554.00	62,868.00	40,300.00	156.0%	62,868.00	62,868		78 New Construction (FY 2019), 70 New Construction (FY 2018), 83 New Construction (FY 2017), 80 New Construction (FY 2016), 70 (FY 2015).
45-30-600	GF (STREETS)	493,239.17	407,884.22	569,182.00	71.7%	407,884.22	479,899		
	Highway Tax						186,460	Highway Tax	0
	Class C Roads (Minus Streets Dept.)						43,439	Class C Road	0
	Road Improvements						250,000	General Fund	Minimum of $250,000 Each Year.
45-30-602	GF (ADMIN - VEH REPL)	1,470.00	1,463.00	1,463.00	100.0%	1,463.00	1,463		
45-30-604	GF (EQUIP MAINT - VEH REPL)	153,000.00	153,000.00	153,000.00	100.0%	153,000.00	153,000		
45-30-606	GF (PLANNING - VEH REPL)	1,470.00	1,463.00	1,463.00	100.0%	1,463.00	1,463		
45-30-608	GF (BUILD SAFETY - VEH REPL)	5,680.00	5,679.00	5,679.00	100.0%	5,679.00	5,679		
45-30-650	GF (OTHER)	348,500.00	0.00	190,467.00	0.0%	0.00	1,367,048	General Fund	
	Buildings						0	Rents - Bldgs.	0
	Special Events						0	Special Events	0
	Cemetery						0	Lots Sales	0
	Trails						0	Trails Maint.	Transfer from Parks to CIP if not used in the budget year.

CAPITAL IMPROVEMENT PROJECTS FUND
REVENUE
(FY 2019 Budget - Proposed Final)

		2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2019 FINAL	SOURCE	COMMENTS
	Transient Room Tax						0	Transient Room Tax	0
	Resort Tax						300,000	Resort Tax	$100,000 (FY 17), $200,000 (FY 18), $300,000 (FY 19), $400,000 (FY 20).
	Capital Projects						1,067,048	General Fund	$750,000 (Fund Balance), $317,048 (Surplus).
45-30-891	APPROPRIATED FUND BALANCE	0.00	0.00	2,402,460.00	0.0%	N/A	3,150,380	CIP Reserves	
	CIP - General						1,088,648		$25,000 (Sidewalk Improvements), $8,000 (New Office Building Outside Handrails), $250,000 (Remainder of PW Vehicle Building), $225,000 (Maintenance Yard), $30,000 (2017 Road Improvements), $116,648 (2019 Road Improvements), $170,000 (Homestead Trails - Phase II - Vistors Center to Cari Lane), $25,000 (Centennial Committee Monument), $117,000 (Vacuum Track), $5,000 (Bat Wing Mower), $40,000 (Woodchipper), $50,000 (Toolcat - Parks) $10,000 (Snowblower Attachment - Parks), $12,000 (Sweep Broom Attachment - Parks), $5,000 (Spreader Attachment - Parks).
	Buildings						19,000		$4,000 (Repair and Enhance Office Buiding Doors), $15,000 (Replace Building ADA Ramp).
	Cemetery						279,000		$25,000 (Fencing), $254,000 (Additional Cemetery Roads).
	Parks						32,000		$32,000 (Replace Header/Tubing/Concrete).
	Trails						0		
	Transient Room Tax						5,000		$5,000 (Wayfinding Signs).
	Vehicle Replacement (PW)						300,000		$165,000 (Bobtail Snowplow/Dump Truck), $60,000 (Pick-Up Truck with Service Bed - 1 Ton), $75,000 (Pick-Up Truck with Dump Bed - 1 Ton).
	Vehicle Replacement (Other)						0		
	Trails Impact Fees						200,000		$200,000 (Center Street Trail Grant Match).
	Park Impact Fees						265,000		Michie Lane Park.

CAPITAL IMPROVEMENT PROJECTS FUND
REVENUE
(FY 2019 Budget - Proposed Final)

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2019 FINAL	SOURCE	COMMENTS
Parks Annexation Contribution						60,000		$10,000 (Alpenhof Park Improvements), $10,000 (Dog Park Improvements, $8,000 for Trees), $40,000 (Tennis Court Repairs).
Transportation Impact Fees						82,432		$60,000 (2017 Road Improvements), $22,432 (2019 Road Improvements).
Roads						819,300		$250,000 (Surface Treatments), $190,000 (Swiss Alpine Road), $150,000 (600 North), $9,300 (2016 Road Improvements), $200,000 (2017 Road Improvements), $20,000 (2018 Road Improvements).
TOTALS:	1,370,507.05	1,032,741.63	3,584,014.00	28.8%	N/A	5,622,170	2,038,155.78 56.87%	
TOTAL FUND REVENUE	1,370,507.05	1,032,741.63	3,584,014.00	28.8%	N/A	5,622,170	2,038,155.78 56.87%	

CAPITAL IMPROVEMENT PROJECTS FUND
EXPENDITURES
(FY 2019 Budget - Proposed Final)

		2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2019 FINAL	SOURCE	COMMENTS
	CIP - SIDEWALKS								
45-64-704	2018 SIDEWALK IMPROVEMENTS	14,197.08	207.20	0.00	#DIV/0!	207.20	0	PTIF - CiP	$15,000 (Grind Down Trip Hazards), $10,000 (Replacement). $25,000 each year.
45-64-705	2019 SIDEWALK IMPROVEMENTS	0.00	14,881.16	25,000.00	59.5%	14,881.16	25,000	PTIF - CIP	$15,000 (Grind Down Trip Hazards), $10,000 (Replacement). $25,000 each year.
	TOTALS:	14,197.08	15,088.36	25,000.00	60.4%	15,088.36	25,000	0.00	
								0.00%	
	CIP - BUILDINGS								
45-65-204	TOWN HALL	0.00	5,276.35	0.00	#DIV/0!	5,276.35	0	PTIF - CIP (Buildings)	$40,000 (Treat Roof).
45-65-215	COMMUNITY CENTER	1,841.50	0.00	0.00	#DIV/0!	0.00	0		
45-65-217	OFFICE BUILDING	8,674.11	0.00	27,000.00	0.0%	0.00	27,000	PTIF - CIP (Buildings) ($19,000), PTIF - CIP ($8,000).	$4,000 (Repair Entrance and Enhance Doors), $8,000 (New Outside Handrails), $15,000 (New ADA Ramp).
45-65-223	MAINTENANCE BUILDING	267,770.77	215,838.39	250,000.00	86.3%	215,838.39	250,000	PTIF - CIP	Additional vehicle building.
45-65-225	MAINTENANCE BUILDING YARD	183,868.91	217,813.05	225,000.00	96.8%	217,813.05	225,000	PTIF - CIP	
45-65-260	FIRE STATION	0.00	0.00	0.00	#DIV/0!	0.00	0		
	TOTALS:	462,155.29	438,927.79	502,000.00	87.4%	454,016.15	502,000	0.00	
								0.00%	

CAPITAL IMPROVEMENT PROJECTS FUND
EXPENDITURES
(FY 2019 Budget - Proposed Final)

		2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2019 FINAL	SOURCE	COMMENTS
	CIP - STREETS								
45-66-310	SURFACE TREATMENTS	178,447.36	169,016.57	250,000.00	67.6%	169,016.57	250,000	PTIF - Roads	$250,000 Per Year.
45-66-336	SWISS ALPINE ROAD	0.00	177,845.37	190,000.00	93.6%	177,845.37	190,000	PTIF - Roads	In conjunction with Saint-Prex Estates.
45-66-342	600 NORTH	0.00	20,461.06	150,000.00	13.6%	20,461.06	150,000	PTIF - Roads	In conjunction with Remund Farms PUD.
45-66-380	SIGNAGE	0.00	0.00	5,000.00	0.0%	0.00	5,000	PTIF - CIP (TRT)	Wayfinding Signs? FY 2018 - Refurbish current?
45-66-703	2016 ROAD IMPROVEMENTS	0.00	9,295.00	9,300.00	99.9%	9,295.00	9,300	PTIF - Roads	
45-66-704	2017 ROAD IMPROVEMENTS	1,711,017.58	276,987.08	290,000.00	95.5%	276,987.08	290,000	PTIF - CIP ($30,000), PTIF - Roads ($200,000), Impact Fees - Roads ($60,000).	$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	144,952.08	12,798.14	20,000.00	64.0%	12,798.14	20,000	PTIF - Roads	$67,000 (Probst Way). $9,380 (Engineering - 14%)
45-66-706	2019 ROAD IMPROVEMENTS	0.00	3,936.08	139,080.00	2.8%	3,936.08	139,080	PTIF - CIP ($116,648), Impact Fees - Roads ($22,432).	$72,000 (200 East - Main to 100 North), $50,000 (Creek Place Cul-de-Sac), $17,080 (Engineering - 14%).
	TOTALS:	2,034,417.02	670,339.30	1,053,380.00	63.6%	670,339.30	1,053,380	0.00 0.00%	

CAPITAL IMPROVEMENT PROJECTS FUND
EXPENDITURES
(FY 2019 Budget - Proposed Final)

		2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2019 FINAL	SOURCE	COMMENTS
	CIP - PARKS AND RECREATION								
45-67-409	MICHIE LANE PARK IMPROVEMENTS	76.32	8,774.30	265,000.00	3.3%	8,774.30	265,000	Impact Fees - Parks	Previous developer will pay an additional $92,000. $278,755 (Bid with equipment less developer payment) - $24,000 (Trees to Valais Park, Dog Park and Cemetery) + $10,000 (Contingency) = $264,755.
45-67-411	HAMLET PARK IMPROVEMENTS	2,912.50	0.00	0.00	#DIV/0!	0.00	0		
45-67-412	ALPENHOF PARK IMPROVEMENTS	0.00	0.00	10,000.00	0.0%	0.00	10,000	PTIF - Parks Contribution	
45-67-413	VALAIS PARK IMPROVEMENTS	3,316.75	40,907.63	50,000.00	81.8%	40,907.63	50,000	PTIF - Parks Contribution	$10,000 (Dog Park Improvements, $8,000 for Trees). $40,000 (Tennis Court Repairs).
45-67-415	TRAILS	-11,917.05	72,235.69	370,000.00	19.5%	72,235.69	370,000	Impact Fees - Trails ($200,000), PTIF - CIP ($170,000).	$170,000 (Homestead Trails - Phase II - Vistors Center to Cari Lane), $200,000 (Center Street). $40,000 (New trails if grants not received).
45-67-418	SKATING RINK	0.00	0.00	32,000.00	0.0%	0.00	32,000		$32,000 (Replace Header/Tubing/Concrete).
45-67-419	TOWN SQUARE IMPROVEMENTS	5,611.55	0.00	0.00	#DIV/0!	0.00	0		Rewire Town Square.
45-67-425	CENTENNIAL COMMITTEE	0.00	0.00	25,000.00	0.0%	0.00	25,000	PTIF - CIP	
	TOTALS:	0.07	121,917.62	752,000.00	16.2%	121,917.62	752,000	0.00 0.00%	
	CIP - CEMETERY								
45-68-512	IMPROVEMENTS	0.00	11,378.00	279,000.00	4.1%	11,378.00	279,000	PTIF - CIP (Cemetery)	$25,000 (Fencing), $254,000 (Additional Cemetery Roads).
	TOTALS:	0.00	11,378.00	279,000.00	4.1%	11,378.00	279,000	0.00 0.00%	
	CIP - OTHER								
45-69-605	Vehicles	343,504.79	349,853.34	539,000.00	64.9%	N/A	539,000	PTIF - CIP (Vehicle Replacement PW) ($300,000), PTIF - CIP ($239,000).	$5,000 (Bat Wing Mower), $165,000 (Bobtail Snowplow/Dump Truck), $60,000 (Pick-Up Truck with Service Bed - 1 Ton), $75,000 (Pick-Up Truck with Dump Bed - 1 Ton), $40,000 (Woodchipper), $117,000 (Vacuum Trailer - Will bill to departments) $50,000 (Toolcat - Parks) $10,000 (Snowblower Attachment - Parks), $12,000 (Sweep Broom Attachment - Parks), $5,000 (Spreader Attachment - Parks).
	TOTALS:	343,504.79	349,853.34	539,000.00	64.9%	N/A	539,000	0.00 0.00%	

CAPITAL IMPROVEMENT PROJECTS FUND
EXPENDITURES
(FY 2019 Budget - Proposed Final)

		2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2019 FINAL	SOURCE	COMMENTS
	TRANSFERS AND CONTRIBUTIONS								
45-90-150	UNAPPROPRIATED FUND BALANCE	0.00	0.00	1,606,116.00	0.0%	N/A	2,471,790		
	Interest Earnings						82,150		
	Interest Earnings - Park Impact Fees						12,310		
	Interest Earnings - Trans. Impact Fees						1,420		
	Interest Earnings - Trails Impact Fees						8,990		
	Park Impact Fees						78,000		
	Parks Annexation Contribution						0		
	Transportation Impact Fees						214,500		
	Trail Impact Fees						62,868		
	Highway Tax						186,460	Highway Tax	
	Class C Roads (Minus Streets Dept.)						43,439	Class C Road	
	Road Improvements						250,000	General Fund	Minimum of $250,000 Each Year.
	GF (Admin - Veh Repl)						1,463		
	GF (Equip Maint. - Veh Repl)						153,000		
	GF (Planning - Veh Repl)						1,463		
	GF (Build Safety - Veh Repl)						5,679		
	Buildings						0	Rents - Bldgs.	
	Special Events						0	Special Events	
	Cemetery						0	Lots Sales	
	Trails						0	Trails Maint.	
	Transient Room Tax						0	Transient Room Tax	
	Resort Tax						300,000	Resort Tax	$100,000 (FY 17), $200,000 (FY 18), $300,000 (FY 19), $400,000 (FY 20).
	Capital Projects						1,067,048	General Fund	$750,000 (Fund Balance), $317,048 (Surplus).
	Other						3,000		
	TOTALS:	0.00	0.00	1,606,116.00	0.0%	N/A	2,471,790	865,673.78	
								53.90%	
	TOTAL FUND EXPENDITURES	2,854,274.25	1,607,504.41	4,756,496.00	33.8%	N/A	5,622,170	865,673.78	
								18.20%	

CAPITAL IMPROVEMENT PROJECTS FUND
EXPENDITURES
(FY 2019 Budget - Proposed Final)

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2019 FINAL	SOURCE	COMMENTS
REVENUE OVER EXPENDITURES	-1,483,767.20	-574,762.78	-1,172,482.00		N/A	0		

WATER FUND
RESERVES
(FY 2019 Budget - Proposed Final)

		CURRENT	OBLIGATED	REMAINING	COMMENTS
	RESERVES				
51-11610	PTIF - WATER ACCOUNT	6,148,989.73	-184,541.00	5,964,448.73	Public Treasurers' Investment Fund (PTIF)
51-11613	PTIF - MIDWAY WATER LEASES	1,101,618.18	11,820.00	1,113,438.18	Public Treasurers' Investment Fund (PTIF), Combine with PTIF - Water Account
51-11615	PTIF - WT SYSTEM IMPROVEMENT	28,569.89	154,088.90	182,658.79	Public Treasurers' Investment Fund (PTIF) - Restricted
51-11616	PTIF - WATER IMPACT FEE	56,755.00	53,275.00	110,030.00	Public Treasurers' Investment Fund (PTIF) - Restricted
		7,335,932.80	34,642.90	7,370,575.70	

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.
4,085,183.69	Uncommited amount in excess or deficit of the required reserve.

WATER FUND
REVENUE
(FY 2019 Budget - Proposed Final)

		2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2019 FINAL	SOURCE	COMMENTS
	REVENUE								
51-37-100	WATER SALES	901,842.94	923,479.48	950,000.00	97.2%	923,479.48	923,470		Includes previous water rate increase (37%).
51-37-120	WATER LEASES	128,301.57	131,484.24	150,000.00	87.7%	131,484.24	131,480		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	7,311.00	7,659.78	8,000.00	95.7%	7,659.78	7,650		
51-37-140	COTTAGES ON GREEN PUMPING FEES	42,888.23	44,428.03	50,000.00	88.9%	44,428.03	44,420		
51-37-145	IRR. ASSESSMENT (CLASS B)	234,205.47	245,657.14	240,000.00	102.4%	245,657.14	245,650		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	2,850.00	2,700.00	2,500.00	108.0%	2,700.00	2,700		
51-37-170	INTEREST EARNINGS	91,790.07	163,449.26	50,000.00	326.9%	163,449.26	163,440		
51-37-200	WATER IMPACT FEE	132,628.33	188,600.00	115,000.00	164.0%	188,600.00	179,400		78 New Construction (FY 2019), 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	4,165.79	1,251.62	3,000.00	41.7%	1,251.62	1,250		
51-37-210	WATER CONNECTION/HOOKUP	55,026.00	107,900.00	42,500.00	253.9%	107,900.00	107,900		
51-37-760	HEBER POWER & LIGHT DIVIDEND	37,500.00	9,375.00	37,500.00	25.0%	9,375.00	9,370		
51-37-910	APPROPRIATED FUND BALANCE	0.00	0.00	933,992.00	0.0%	N/A	954,142		
	Water - General						519,512		$519,512 (2019 Water System Improvements).
	Water Leases						119,660		$77,000 (Cooperative Service Payments), $42,660 (M&I Water Lease).
	Water System Improvement						187,595		$150 (2017 Water System Improvements), $32,445 (2018 Water System Improvements), $120,000 (600 North Water Line), $15,000 (Swiss Alpine Water Line), $20,000 (Meter Water Sources).
	Water Impact Fees						127,375		$39.375 (2018 Water System Improvements), $88,000 (2019 Water System Improvements).

WATER FUND
REVENUE
(FY 2019 Budget - Proposed Final)

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2019 FINAL	SOURCE	COMMENTS
TOTALS:	1,638,509.40	1,825,984.55	2,582,492.00	70.7%	N/A	2,770,872	188,380.00 7.29%	
TOTAL FUND REVENUE	1,638,509.40	1,825,984.55	2,582,492.00	70.7%	N/A	2,770,872	188,380.00 7.29%	

WATER FUND
EXPENDITURES
(FY 2019 Budget - Proposed Final)

		2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2019 FINAL	SOURCE	COMMENTS
	EXPENDITURES								
51-40-110	SALARIES AND WAGES	137,191.99	92,945.73	107,322.00	86.6%	92,945.73	93,562	Water Fund	2 Public Works Employee (40 hrs. wk. each), Jennifer Sweat (6 hrs. wk.), Lindy Rodabough (6 hrs. wk.).
51-40-130	EMPLOYEE BENEFITS	50,726.89	29,966.89	50,861.00	58.9%	29,966.89	39,398	Water Fund	2 Public Works Employee (40 hrs. wk. each), Jennifer Sweat (6 hrs. wk.), Lindy Rodabough (6 hrs. wk.).
51-40-140	PENSION EXPENSE	-546.00	0.00	0.00	#DIV/0!	0.00	0	Water Fund	
51-40-240	OFFICE SUPPLIES AND EXPENSE	8,730.16	7,470.91	10,500.00	71.2%	7,470.91	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	8,514.07	2,506.99	9,600.00	26.1%	2,506.99	9,600	Water Fund	
51-40-245	COMPUTER SUPPORT	5,150.00	1,200.00	7,800.00	15.4%	1,200.00	7,800	Water Fund	$3,900 (SCADA System Software and Support), $2,300 (Sensus Software Support), $1,600 (iWorQ Software).
51-40-250	EQUIP,SUPPLIES & MAINTANANCE	9,617.48	28,626.79	16,000.00	178.9%	28,626.79	41,000	Water Fund	$11,000 (Supplies), $5,000 (Chlorine Gas), $1,080 (Cell Phone - 1 PW Employee), $100,000 (Repairs, connections and extensions).
51-40-255	EQUIPMENT RENTAL\REPLACE	7,250.00	11,668.00	13,834.00	84.3%	11,668.00	13,834	Water Fund	$2,500 (Backhoe - 25% of Lease), $3,334 (Backhoe - 33% of Lease), $4,000 (Mini Excavator - 33% of Lease), $2,500 (Skid Loader - 25% of Lease), $1,500 (RTV - 33% of Lease).
51-40-260	REPAIRS,CONNECTIONS,EXTENSION	79,288.87	56,161.95	100,000.00	56.2%	56,161.95	75,000	Water Fund	Merged with Equip, Supplies & Maintenance.
51-40-270	UTILITIES	37,170.63	35,033.75	75,000.00	46.7%	35,033.75	75,000	Water Fund	Power. Includes Alpenhof-Weber well.
51-40-310	PRO & TECHNICAL SERVICES	20,580.59	6,463.41	12,000.00	53.9%	6,463.41	12,000	Water Fund	$6,000 (Legal Fees), $6,000 (Engineering Fees).
51-40-330	EDUCATION AND TRAINING	200.00	3,371.72	5,500.00	61.3%	3,371.72	5,500	Water Fund	Water Conference - 4 Employees
51-40-340	IRR. ASSESSMENTS (CLASS A)	820.00	0.00	1,202.00	0.0%	0.00	1,202	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.), $50 (Island Ditch Water Assessment), $152 (Provo River Distribution System).

WATER FUND
EXPENDITURES
(FY 2019 Budget - Proposed Final)

		2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2019 FINAL	SOURCE	COMMENTS
51-40-350	IRR. ASSESSMENTS (CLASS B)	445,000.00	0.00	240,000.00	0.0%	0.00	245,650	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	74,760.84	57,274.56	77,000.00	74.4%	57,274.56	77,000	PTIF - Water Leases	Includes 9% of the City's total base 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	1,050.00	1,050.00	1,900.00	55.3%	1,050.00	1,900	Water Fund	Rural Water Association
51-40-610	MISCELLANEOUS	171.04	174.73	3,000.00	5.8%	174.73	3,000	Water Fund	
51-40-620	M&I WATER LEASE	39,418.83	40,987.70	42,660.00	96.1%	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	289,796.20	72,400.00	185,000.00	39.1%	72,400.00	185,000	Water Fund	
51-40-660	MISCELLANEOUS CLAIMS	0.00	0.00	7,000.00	0.0%	0.00	7,000	Water Fund	
51-40-704	2017 WATER SYSTEM IMPROVEMENTS	-76,241.65	148.20	0.00	#DIV/0!	148.20	150	PTIF - Water System Improvement	$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 2019 Budget - Proposed Final)

		2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2019 FINAL	SOURCE	COMMENTS
51-40-705	2018 WATER SYSTEM IMPROVEMENTS	0.00	0.00	71,820.00	0.0%	0.00	71,820	PTIF - Water System Improvement ($32,445), Impact Fees - Water ($39,375).	$63,000 (Probst Way), $8,820 (Engineering - 14%).
51-40-706	2019 WATER SYSTEM IMPROVEMENTS	0.00	5,118.94	607,512.00	0.8%	5,118.94	607,512	PTIF - Water ($519,512), Impact Fees - Water ($88,000).	$81,000 (200 East - Main Street to 100 North), $63,000 (Creek Place Cul-de-Sac), $168,000 (Tate Lane Water Line), $120,105 (700 East - Main to End), $100,800 (300 East - Main to 100 North), $74,607 (Engineering - 14%).
51-40-710	CAPITAL OUTLAY - 600 N WL	0.00	0.00	120,000.00	0.0%	0.00	120,000	PTIF - Water System Improvement	In conjunction with Remunds Farms PUD. Upsize water line. Impact fees not used because they are depleted.
51-40-711	CAPITAL OUTLAY - SWISS ALPINE	0.00	0.00	15,000.00	0.0%	0.00	15,000	PTIF - Water System Improvement	In conjuction with Saint-Prex Estates. Connect water lines.
51-40-778	CAPITAL OUTLAY - WATER SYSTEM	0.00	18,606.93	0.00	#DIV/0!	18,606.93	20,000	PTIF - Water System Improvement	Replace pumps at Cottages on the Green. Majority of project budgeted for in FY 2017 but expenditures occurred in FY 2018.
51-40-980	UNAPPROPRIATED FUND BALANCE	0.00	0.00	800,981.00	0.0%	0.00	988,785		
	Water Leases						131,480		
	Water System Improvements						341,684		
	Water Impact Fees						179,400		
	Interest Earnings - Water Impact Fees						1,250		
	HL&P Dividend						9,370		
	Surplus						325,601		
	TOTALS:	1,138,649.94	471,177.20	2,582,492.00	18.2%	N/A	2,770,872	188,380.05	
								7.29%	
	TOTAL FUND EXPENDITURES	1,138,649.94	471,177.20	2,582,492.00	18.2%	N/A	2,770,872	188,380.05	
								7.29%	
	REVENUE OVER EXPENDITURES	499,859.46	1,354,807.35	0.00		N/A	0		

ICE SHEET FUND
RESERVES
(FY 2019 Budget - Proposed Final)

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

ICE SHEET FUND
REVENUE
(FY 2019 Budget - Proposed Final)

		2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2019 FINAL	SOURCE	COMMENTS
	OPERATING REVENUE								
57-37-700	CONCESSIONS	53,993.75	0.00	70,898.00	0.0%	N/A	70,898		Contractor reimburses City for day to day operating expenditures.
	TOTALS:	53,993.75	0.00	70,898.00	0.0%	0.00	70,898	0.00	
								0.00%	
	TRANSFERS AND CONTRIBUTIONS								
57-39-150	TRANSFER FROM GENERAL FUND	68,484.35	0.00	35,290.00	0.0%	0.00	55,635	General Fund	
	TOTALS:	68,484.35	0.00	35,290.00	0.0%	0.00	55,635	20,345.00	
								57.65%	
	TOTAL FUND REVENUE	122,478.10	0.00	106,188.00	0.0%	N/A	126,533	20,345.00	
								19.16%	

ICE SHEET FUND
EXPENDITURES
(FY 2019 Budget - Proposed Final)

		2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2019 FINAL	SOURCE	COMMENTS
	OPERATING EXPENDITURES								
57-70-110	SALARIES - WAGES	31,885.42	31,473.55	38,400.00	82.0%	31,473.55	44,484		
57-70-130	EMPLOYEE BENEFITS	4,154.70	2,407.82	2,938.00	82.0%	2,407.82	5,500		
57-70-140	PENSION EXPENSE	-23.00	0.00	0.00	#DIV/0!	0.00	0		
57-70-250	EQUIP, SUPPLIES & MAINT	47,800.90	8,686.73	9,000.00	96.5%	8,686.73	9,000	CIP	$9,000 (Misc.).
57-70-280	UTILITIES	24,400.67	18,263.26	20,000.00	91.3%	18,263.26	20,000		
57-70-290	TELEPHONE	466.20	531.48	560.00	94.9%	531.48	560		$500 (Phone), $60 (Internet Hotspot).
57-70-297	DEPRECIATION EXPENSE	25,461.45	12,600.00	25,400.00	49.6%	N/A	25,400		
57-70-620	CONTRACT SERVICES	1,065.00	3,665.00	3,070.00	119.4%	N/A	3,670		$3,070 (HVAC Preventative Maintenance Agreement)
	TOTALS:	135,211.34	77,627.84	99,368.00	78.1%	N/A	108,613	9,245.27	
								9.30%	
	NON-OPERATING EXPENDITURES								
57-71-730	CAPITAL OUTLAY - IMPROVEMENTS	0.00	11,019.00	0.00	#DIV/0!	11,019.00	11,100		Variable Frequency Drive (VFD) for Chiller
57-71-740	CAPITAL OUTLAY EQUIPMENT	0.00	0.00	6,820.00	0.0%	0.00	6,820	CIP	Replace ice skates. 80 per year for 5 years (4 of 5 years). Reimburse for skates purchased.
	TOTALS:	0.00	11,019.00	6,820.00	161.6%	11,019.00	17,920	11,100.00	
								162.76%	
	TRANSFERS AND CONTRIBUTIONS								
57-90-980	UNAPPROPRIATED FUND BALANCE	0.00	0.00	0.00	#DIV/0!	0.00	0		
	TOTALS:	0.00	0.00	0.00	#DIV/0!	0.00	0	0.00	
								#DIV/0!	
	TOTAL FUND EXPENDITURES	135,211.34	88,646.84	106,188.00	83.5%	N/A	126,533	20,345.27	
								19.16%	
	REVENUE OVER EXPENDITURES	-12,733.24	-88,646.84	0.00		N/A	0		