

Midway City Council
16 April 2019
Regular Meeting

FY 2020 Budget /
Departmental Recommendations



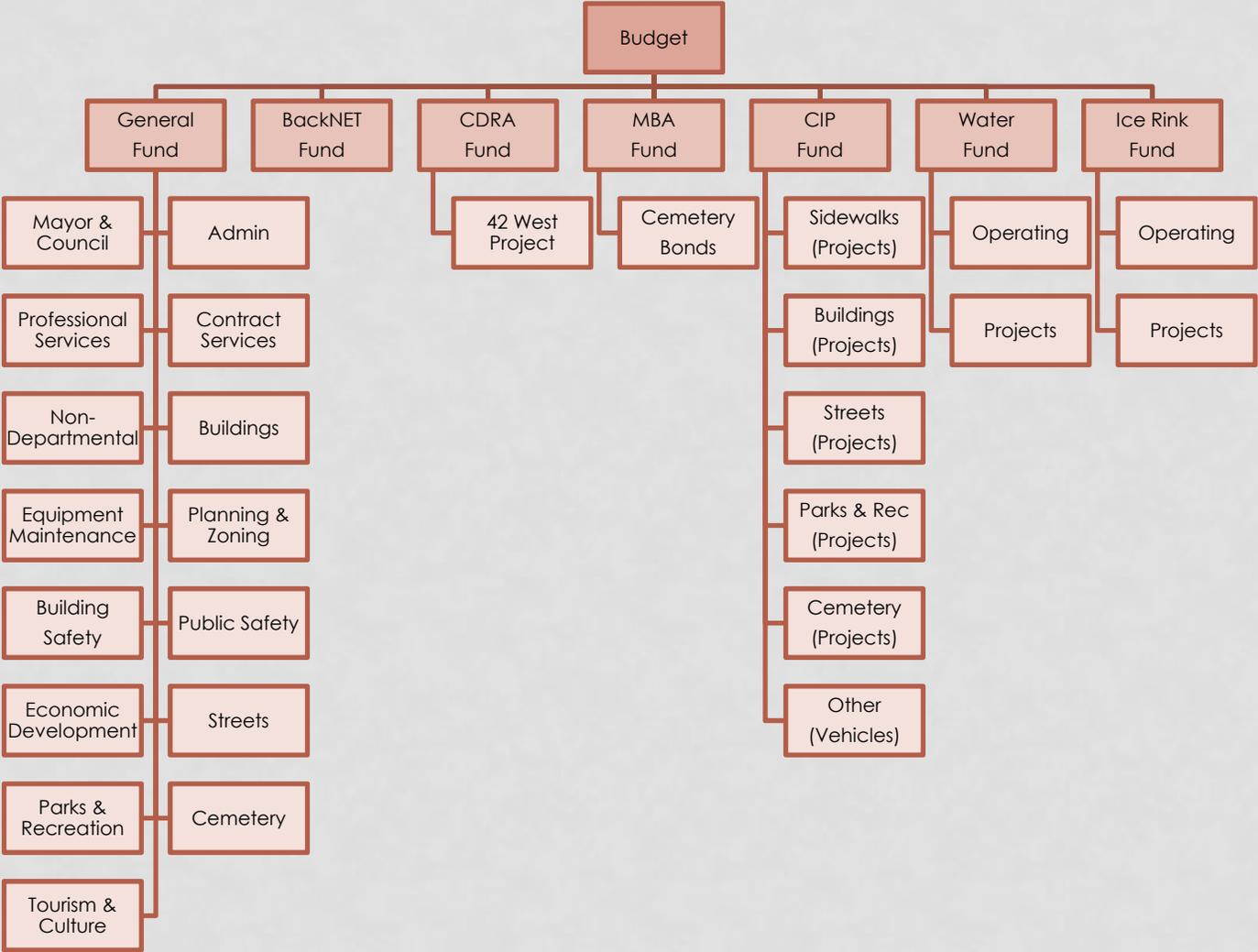
**FY 2020
Beginning Budget**

(4/12/2019)

Notes

- This is a beginning and draft budget for FY 2020 (1 July 2019 – 30 June 2020). It does not balance, some expenditures have yet to be determined, and other expenditures are simply requests from department heads.
- The budget is comprised of seven “funds” with each having its own budget (See the attached chart).
- The budget will be reviewed and discussed, with department heads presenting their recommendations, at a council meeting on Tuesday, 16 April 2019, at 5:00 p.m. in the downstairs conference room of the Midway City Office Building (75 North 100 West).
- Please contact Brad Wilson if you have any questions (435-654-3223 x118 or bwilson@midwaycityut.org).

BUDGETS



**GENERAL FUND
RESERVES**
(FY 2020 Budget - Beginning)

		CURRENT	OBLIGATED	REMAINING	COMMENTS
<u>RESERVES</u>					
01-11120	CASH- XPRESS DEPOSIT ACCOUNT	91,291.12	0.00	91,291.12	Xpress Bill Pay
01-11130	CASH - GRAND VALLEY BANK	957,168.71	0.00	957,168.71	Grand Valley Bank
10-11610	PTIF - GENERAL ACCOUNT	199,470.80	0.00	199,470.80	Public Treasurers' Investment Fund (PTIF)
		<u>1,247,930.63</u>	<u>0.00</u>	<u>1,247,930.63</u>	
			5%	208,933.25	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%	1,044,666.25	

**GENERAL FUND
REVENUE**
(FY 2020 Budget - Beginning)

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
<u>TAXES</u>								
10-31-100 PROPERTY TAX	766,122.19	766,122.19	766,122.00	100.0%	N/A	770,000		Physically evaluate properties every five years. Must be within 10% of sale values each year.
10-31-110 FEE IN LIEU	34,542.75	32,395.75	40,000.00	81.0%	43,194.33	35,000		Tax on automobiles, boats, snowmobiles, etc.
10-31-200 TAX REDEMPTION	17,174.85	17,174.85	12,985.00	132.3%	22,899.80	10,000		Taxes collected for prior years.
10-31-205 PENALTIES AND INTEREST	1,030.84	1,030.84	976.00	105.6%	1,374.45	700		Interest received on delinquent property taxes.
10-31-210 PROPERTY TAX REFUND	0.00	0.00	-5,000.00	0.0%	0.00	-5,000		
10-31-300 SALES AND USE TAXES	693,424.64	693,424.64	825,000.00	84.1%	924,566.19	825,000		
10-31-400 FRANCHISE TAXES	313,620.27	313,620.27	420,000.00	74.7%	418,160.36	420,000		CenturyLink, Comcast, HL&P, Questar, and Telecommunications Tax. \$9,600 (Verizon Cell Tower Lease).
10-31-500 TRANSIENT ROOM TAX	88,168.42	88,168.42	110,000.00	80.2%	117,557.89	110,000		Should be spend on items related to economic development. 1% tax.
10-31-700 RESORT TAX	548,271.55	548,271.55	650,000.00	84.3%	731,028.73	650,000		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 an additional \$100,000 each year.
10-31-750 HIGHWAY TAX	157,884.22	157,884.22	170,000.00	92.9%	210,512.29	170,000		Transferred to CIP Fund.
TOTALS:	2,620,239.73	2,618,092.73	2,990,083.00	87.6%	N/A	2,985,700	-4,383.00	-0.15%
<u>LICENSES AND PERMITS</u>								
10-32-100 BUSINESS LICENSES AND PERMITS	30,042.50	29,947.50	29,497.00	101.5%	N/A	29,000		Does not include Swiss Days. Includes off-square 3rd party vendors throughout the year.
10-32-110 SIGN PERMITS	300.00	300.00	300.00	100.0%	N/A	300		
10-32-210 BUILDING PERMITS	250,894.69	232,915.68	250,000.00	93.2%	310,554.24	250,000		
10-32-211 PLAN CHECK, DEPOSITS & OTHER	167,441.17	155,372.47	150,000.00	103.6%	207,163.29	150,000		
10-32-212 CITY SURCHARGE	381.93	354.95	400.00	88.7%	473.27	400		
10-32-230 ROAD EXCAVATION INSPECTION FEE	7,000.00	7,000.00	8,000.00	87.5%	9,333.33	8,000		\$500 per road cut.
10-32-250 ANIMAL LICENSES	750.00	710.00	600.00	118.3%	N/A	600		Pass through to Heber City.
TOTALS:	456,810.29	426,600.60	438,797.00	97.2%	N/A	438,300	-497.00	-0.11%

**GENERAL FUND
REVENUE**
(FY 2020 Budget - Beginning)

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
<u>INTERGOVERNMENTAL REVENUE</u>								
10-33-560 CLASS "C" ROAD FUNDS	193,883.10	193,883.10	225,000.00	86.2%	258,510.80	235,000		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	0.00	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	43,099.75	43,099.75	61,693.00	69.9%	57,466.33	61,000		Reimbursement for expenses.
TOTALS:	236,982.85	236,982.85	286,693.00	82.7%	315,977.13	296,000	9,307.00	3.25%
<u>SERVICES</u>								
10-34-430 MSD - ADMINISTRATION	16,068.29	16,068.29	42,000.00	38.3%	21,424.39	42,000		Paid quarterly. Reimbursement for expenses.
10-34-435 MSD - PUBLIC WORKS	17,558.00	17,558.00	42,000.00	41.8%	23,410.67	42,000		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 - ADMINISTRATION	0.00	0.00	0.00	#DIV/0!	0.00	0		Was \$21,510.
10-34-452 IRRIGATION CO - PUBLIC WORKS	0.00	0.00	10,000.00	0.0%	0.00	25,790		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	0.00	0.00	#DIV/0!	0.00	1,000		Reimbursed by Irrigation Company at going rate.
10-34-740 ZONING AND DEVELOPMENT FEES	45,312.00	45,312.00	44,000.00	103.0%	60,416.00	44,000		
10-34-743 DEVELOPMENT ENGINEERING FEES	160,598.56	160,598.56	160,000.00	100.4%	214,131.41	200,000		Pass through to City Engineer.
10-34-744 DEVELOPMENT LEGAL FEES	19,728.00	19,728.00	20,000.00	98.6%	26,304.00	20,000		Pass through to City Attorney.
10-34-830 BURIAL AND ASSESSMENTS	26,020.00	24,120.00	25,000.00	96.5%	32,160.00	25,000		Just burials (opening and closing).
TOTALS:	285,284.85	283,384.85	343,000.00	82.6%	377,846.47	399,790	56,790.00	16.56%

**GENERAL FUND
REVENUE**
(FY 2020 Budget - Beginning)

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
<u>MISCELLANEOUS</u>								
10-36-100 INTEREST EARNINGS	5,201.56	5,201.56	6,500.00	80.0%	6,935.41	6,500		
10-36-200 RENTS - BUILDINGS	0.00	0.00	0.00	#DIV/0!	0.00	0		Should be used for building repairs and improvements. Transferred to CIP Fund.
10-36-201 TOWN HALL RENT	7,897.50	7,897.50	8,000.00	98.7%	10,530.00	8,000		Should be used for building repairs and improvements.
10-36-202 COMMUNITY CENTER RENT	3,915.00	3,915.00	4,500.00	87.0%	5,220.00	4,500		Should be used for building repairs and improvements.
10-36-204 TOWN SQUARE PAVILLION RENTAL	150.00	150.00	200.00	75.0%	200.00	200		Should be used for building repairs and improvements.
10-36-205 SPECIAL EVENTS	225.00	225.00	3,200.00	7.0%	300.00	3,200		\$3,000 (Swiss Days), \$100 (Special Events). Should be used for park maintenance. Transferred to CIP Fund.
10-36-211 TOWN SQUARE RENT	525.00	525.00	525.00	100.0%	700.00	525		Should be used for park maintenance.
10-36-212 CENTENNIAL PARK RENT	50.00	50.00	25.00	200.0%	66.67	100		Should be used for park maintenance.
10-36-213 HAMLET PARK RENT	100.00	100.00	150.00	66.7%	133.33	150		Should be used for park maintenance.
10-36-214 VALAIS PARK RENT	200.00	200.00	200.00	100.0%	266.67	200		Should be used for park maintenance.
10-36-520 BOND/DEPOSIT FORFEITURE	0.00	0.00	4,000.00	0.0%	0.00	4,000		
10-36-720 CEMETERY LOT SALES	21,850.00	21,850.00	27,500.00	79.5%	29,133.33	27,500		Only residents in 84049 ZIP can purchase lots. Transferred to CIP Fund.
10-36-900 MISCELLANEOUS	3,890.28	3,890.28	4,000.00	97.3%	5,187.04	4,000		Includes Costco memberships (\$360). Reimbursements for holiday lights.
TOTALS:	44,004.34	44,004.34	58,800.00	74.8%	58,672.45	58,875	75.00	0.13%
<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	3,643,322.06	3,609,065.37	4,117,373.00	87.7%	N/A	4,178,665	61,292.00	1.49%
							5%	208,933.25
							25%	1,044,666.25

**GENERAL FUND
EXPENDITURES**
(FY 2020 Budget - Beginning)

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
<u>MAYOR AND COUNCIL</u>								
10-41-110 SALARIES AND WAGES	42,810.93	42,810.93	57,081.00	75.0%	57,081.24	57,081	General Fund	
10-41-130 EMPLOYEE BENEFITS	3,275.00	3,275.00	4,367.00	75.0%	4,366.67	4,367	General Fund	
10-41-230 MILEAGE	148.14	148.14	2,400.00	6.2%	197.52	2,400	General Fund	\$2,400 (Mileage for conferences - \$400 x 6)
10-41-240 OFFICE SUPPLIES AND EXPENSE	1,792.83	1,792.83	3,600.00	49.8%	2,390.44	1,000	General Fund	\$1,000 (Office Supplies).
10-41-250 DINNER SOCIAL	2,168.07	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	2,188.66	2,188.66	3,000.00	73.0%	2,918.21	3,000	General Fund	Encourage attending local conferences that do not include lodging and per diem (\$500 x 6.).
10-41-610 MISCELLANEOUS	1,354.48	1,354.48	300.00	451.5%	1,805.97	2,000	General Fund	\$300 (Swiss Days Parade Candy), \$1,700 (Lunches, etc.).
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:	53,738.11	53,738.11	75,248.00	71.4%	N/A	74,348		-900.00 -1.20%
<u>ADMINISTRATIVE</u>								
10-43-125 SALARIES AND WAGES	129,126.85	129,126.85	183,917.00	70.2%	172,169.13	180,713	General Fund	\$1,000 (Overtime), ? (Part-Time Bookkeeper).
10-43-130 EMPLOYEE BENEFITS	57,166.76	57,166.76	78,541.00	72.8%	76,222.35	72,571	General Fund	\$1,000 (Overtime), ? (Part-Time Bookkeeper).
10-43-210 BOOKS,SUB AND MEMBERSHIPS	530.00	530.00	5,125.00	10.3%	706.67	5,200	General Fund	\$150 (UMCA), \$160 (IIMC) \$1,100 (MAG) \$350 (ULCT), \$145 (National Treasurers), \$75 (UMTA), \$70 (Misc.).
10-43-220 PUBLIC NOTICES	1,945.78	1,945.78	2,100.00	92.7%	2,594.37	1,000	General Fund	
10-43-230 MILEAGE	350.01	350.01	1,000.00	35.0%	466.68	1,000	General Fund	Conferences and meetings outside of County when city vehicle isn't available.
10-43-240 OFFICE SUPPLIES AND EXPENSE	1,466.15	1,466.15	6,675.00	22.0%	1,954.87	6,675	General Fund	\$5,000 (Office Supplies) \$1200 (New Computer) \$100 (Labor Posters) \$375 (QuickBooks Payroll Subscription).
10-43-280 TELEPHONE	5,260.35	5,260.35	7,200.00	73.1%	7,013.80	7,200	General Fund	Office Building.
10-43-330 EDUCATION AND TRAINING	1,281.55	1,281.55	5,000.00	25.6%	1,708.73	5,000	General Fund	Payroll, Treasurer, Recorder/Deputy Recorder.
10-43-510 INSURANCE AND SURETY BONDS	67,454.18	69,055.08	62,040.00	111.3%	N/A	62,040	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	390.53	390.53	2,500.00	15.6%	520.71	2,000	General Fund	\$2,000 (Misc.)
10-43-735 CAPITAL OUTLAY - VEHIC REPLACE	0.00	0.00	1,463.00	0.0%	N/A	1,500		1,463 Transfer to CIP Fund.
TOTALS:	264,972.16	266,573.06	355,561.00	75.0%	N/A	344,899		-10,662.00 -3.00%

**GENERAL FUND
EXPENDITURES**
(FY 2020 Budget - Beginning)

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
<u>PROFESSIONAL SERVICES</u>								
10-45-605 ACCOUNTING	8,700.00	8,700.00	18,000.00	48.3%	11,600.00	18,000	General Fund	
10-45-611 LEGAL - GENERAL	49,297.62	49,297.62	71,400.00	69.0%	65,730.16	71,000	General Fund	Flat rate for 40 hrs. per month (\$60,000 with \$56,400 in General Fund and \$3,600 in the Water Fund). \$15,000 (Litigation).
10-45-612 LEGAL - DEVELOPMENT REVIEW	8,844.00	8,844.00	20,000.00	44.2%	11,792.00	20,000	Reimbursed	Pass through Account
10-45-615 COMPUTER SERVICES	22,971.51	22,971.51	30,850.00	74.5%	30,628.68	30,500	General Fund	\$16,500 (IT Support), \$6,000 (Software Licenses and Data Back-up), \$4,000 (Financial Software Support), \$4,000 (Hardware & Labor).
10-45-620 AUDIT	10,500.00	10,500.00	10,300.00	101.9%	N/A	10,500	General Fund	
10-45-672 ENGINEERING - GENERAL	28,982.86	28,982.86	40,600.00	71.4%	38,643.81	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	130,795.04	130,795.04	160,000.00	81.7%	174,393.39	200,000	Reimbursed	Pass through Account
TOTALS:	260,091.03	260,091.03	351,150.00	74.1%	332,788.04	390,600	39,450.00 11.23%	
<u>CONTRACT SERVICES</u>								
10-47-110 SALARIES AND WAGES	4,558.28	4,558.28	89,446.00	5.1%	6,077.71	66,362	Reimbursed	1 PW Employee, Becky Wood (75%).
10-47-130 EMPLOYEE BENEFITS	1,841.97	1,841.97	42,633.00	4.3%	2,455.96	24,396	Reimbursed	1 PW Employee, Becky Wood (75%).
10-47-250 SUPPLIES AND MAINTENANCE	0.00	0.00	2,665.00	0.0%	0.00	2,700	Reimbursed	\$1,250 (Clothing Allowance - 1 Employee), \$1,450 (Cell Phone - 1 Employee).
TOTALS:	6,400.25	6,400.25	134,744.00	4.7%	8,533.67	93,458	-41,286.00 -30.64%	

**GENERAL FUND
EXPENDITURES**

(FY 2020 Budget - Beginning)

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
<u>NON-DEPARTMENTAL</u>								
10-50-140 PUBLIC WORKS WAGES	252,284.90	252,284.90	265,411.00	95.1%	336,379.87	263,549	General Fund	Distributed to the various departments at the end of
10-50-145 PUBLIC WORKS COMP. TIME	12,946.33	12,946.33	22,050.00	58.7%	17,261.77	10,230	General Fund	Snow plowing and Saturday funerals.
10-50-150 PUBLIC WORK BENEFITS	104,361.34	104,361.34	117,265.00	89.0%	139,148.45	116,874	General Fund	Distributed to the various departments at the end of the fiscal year.
10-50-250 OFFICE SUPPLIES AND EXPENSE	8,178.16	8,178.16	15,170.00	53.9%	10,904.21	15,564	General Fund	\$6,500 (Plotter Supplies), \$5,000 (Office Supplies), \$564 (Postage Machine), \$3,500 (Postage for Machine).
10-50-500 ELECTIONS	370.00	370.00	3,000.00	12.3%	493.33	6,000	General Fund	
10-50-615 MISCELLANEOUS	1,796.62	1,796.62	13,095.00	13.7%	2,395.49	13,095	General Fund	\$1600 (Bank Expenses), \$300 (CDL Medical Exams), \$3000 Newsletter Postage, \$6280 (Newsletter Printing), \$360 (Costco Membership), \$55 (Wasatch Wave Subscription), \$1500 (Misc.).
10-50-620 CONTRACT SERVICES	250.00	250.00	7,000.00	3.6%	333.33	7,000	General Fund	Service contracts for copiers and plotter.
TOTALS:	380,187.35	380,187.35	442,991.00	85.8%	506,916.47	432,312		-10,679.00 -2.41%
<u>BUILDINGS</u>								
10-51-110 SALARIES AND WAGES	0.00	0.00	0.00	#DIV/0!	0.00	0	General Fund	
10-51-130 EMPLOYEE BENEFITS	0.00	0.00	0.00	#DIV/0!	0.00	0	General Fund	
10-51-250 EQUIP,SUPPLIES & MAINTENANCE	15,505.80	15,505.80	38,075.00	40.7%	20,674.40	41,150	General Fund	\$18,000 (Cleaning and Maintenance Supplies), \$17,000 (HVAC Parts and Labor), \$2,020 (Clothing Allowance - 2 Employees), \$200 (Safety Equipment - 2 Employees), \$1,560 (Cell Phones - 2 Employees), \$2,000 (Flowers for Baskets Around Office Building), \$200 (Flower Basket Hooks), \$170 (PW Software).
10-51-270 UTILITIES	26,001.70	26,001.70	48,160.00	54.0%	34,668.93	48,240	General Fund	Water, Power, Garbage, Natural Gas, Sewer.
10-51-620 CONTRACT SERVICES	7,000.00	7,000.00	14,400.00	48.6%	9,333.33	19,400	General Fund	\$12,600 (Cleaning of Buildings), \$1,800 (Flag Maintenance and Rotation), \$5,000 (HVAC Inspections).
TOTALS:	48,507.50	48,507.50	100,635.00	48.2%	64,676.67	108,790		8,155.00 8.10%

**GENERAL FUND
EXPENDITURES**

(FY 2020 Budget - Beginning)

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
<u>EQUIPMENT MAINTENANCE</u>								
10-53-110 SALARIES AND WAGES	0.00	0.00	0.00	#DIV/0!	0.00	0	General Fund	
10-53-130 EMPLOYEE BENEFITS	0.00	0.00	0.00	#DIV/0!	0.00	0	General Fund	
10-53-250 EQUIP,SUPPLIES & MAINTENANCE	39,088.23	40,109.04	55,700.00	72.0%	53,478.72	45,790	General Fund	\$2,020 (Clothing Allowance - 2 Employees), \$200 (Safety Equipment - 2 Employees), \$1,660 (Cell Phones - 2 Employees), \$2,510 (Plow End Guards), \$8,660 (Plow Blades), \$6,540 (Plow Blade System), \$23,000 (Parts and Supplies), \$1,200 (Vehicle Inspections), \$170 (PW Software).
10-53-260 FUEL	18,063.82	18,063.82	25,000.00	72.3%	24,085.09	25,000	General Fund	Fuel
10-53-330 EDUCATION AND TRAINING	0.00	0.00	2,000.00	0.0%	0.00	2,200	General Fund	Safety Training
10-53-740 CAPITAL OUTLAY - VEH. REPL.	0.00	0.00	153,000.00	0.0%	N/A	153,000	320,000	Transfer to CIP Fund.
TOTALS:	57,152.05	58,172.86	235,700.00	24.7%	77,563.81	225,990	-9,710.00	-4.12%

**GENERAL FUND
EXPENDITURES**

(FY 2020 Budget - Beginning)

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
<u>PLANNING AND ZONING</u>								
10-55-110 SALARIES AND WAGES	115,762.62	115,762.62	152,790.00	75.8%	154,350.16	153,358	General Fund	Planning Director (40 hrs. wk.) and Planning Assistant (40 hrs. wk.). Additional planner considered in future.
10-55-115 COMP TIME	0.00	0.00	3,150.00	0.0%	0.00	3,000	General Fund	
10-55-130 EMPLOYEE BENEFITS	42,827.02	42,827.02	64,172.00	66.7%	57,102.69	60,075	General Fund	Planning Director (40 hrs. wk.) and Planning Assistant (40 hrs. wk.). Additional planner considered in future.
10-55-220 PUBLIC NOTICES	1,445.30	1,445.30	3,500.00	41.3%	1,927.07	3,500	General Fund	
10-55-240 OFFICE SUPPLIES AND EXPENSE	2,566.18	2,566.18	4,156.00	61.7%	3,421.57	4,815	General Fund	\$960 (Cell Phone), \$288 (Planning Commission Packets), \$2,527 (Office Supplies), \$350 (Bluebeam Plan Review Software Support Subscription), \$450 (Permitting Software Subscription), \$240 (Adobe Acrobat Subscription).
10-55-330 EDUCATION AND TRAINING	402.06	402.06	3,500.00	11.5%	536.08	3,500	General Fund	\$1,100 (Utah APA Fall Conference), \$1,200 (Utah APA Spring Conference), \$1,200 (Business License Conference).
10-55-605 MEMBERSHIPS	50.00	50.00	500.00	10.0%	N/A	500	General Fund	APA Membership Dues
10-55-610 MISCELLANEOUS	3,167.24	3,167.24	11,000.00	28.8%	4,222.99	2,000	General Fund	Open Space Committee, Trails and Parks Committee, Other.
10-55-620 CONTRACT SERVICES	2,829.00	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	0.00	100.00	0.0%	0.00	100	General Fund	
10-55-735 CAPITAL OUTLAY - VEHIC REPL	0.00	0.00	1,463.00	0.0%	N/A	1,500	1,463	Transfer to CIP Fund.
TOTALS:	169,049.42	169,049.42	247,086.00	68.4%	221,560.56	235,178	-11,908.00	-4.82%

**GENERAL FUND
EXPENDITURES**
(FY 2020 Budget - Beginning)

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
<u>BUILDING SAFETY</u>								
10-56-110 SALARIES AND WAGES	115,882.43	115,882.43	159,476.00	72.7%	154,509.91	152,755	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	12,600	General Fund	Building Safety Official (40 hrs. wk.), Building Inspector (40 hrs. wk.), Assistant (40 hrs. wk.).
10-56-130 EMPLOYEE BENEFITS	51,018.93	51,018.93	69,406.00	73.5%	68,025.24	67,221	General Fund	Building Safety Official (40 hrs. wk.), Building Inspector (40 hrs. wk.), Assistant (40 hrs. wk.).
10-56-230 MILEAGE	97.77	97.77	1,000.00	9.8%	130.36	2,000	General Fund	Training. At this time all that is available is a shared city vehicle, and the workload is such that the Building Safety Department requires more than one vehicle.
10-56-240 OFFICE SUPPLIES AND EXPENSE	2,095.69	2,095.69	6,620.00	31.7%	2,794.25	7,399	General Fund	\$1,553 (Cellular Phone and Data Plans), \$398 (Cellular Phone Replacement Plan), \$1,500 (General Office Supplies), \$700 (Replace Computer), \$400 (Replace Monitors), \$1,000 (Permitting Software Subscription), \$498 (BluBeam Software Subscription), \$300 (Windows Software Upgrade), \$300 (Shirts), \$150 (Light Coats), \$600 (Monthly Department Lunches).
10-56-260 OUTSIDE PLAN REV & INSP	5,946.02	5,946.02	12,000.00	49.6%	7,928.03	18,000	General Fund	Outside Plan Review and inspections as needed due to new legislative law requirements of 14 day processing and the increased issued permits.
10-56-330 EDUCATION AND TRAINING	946.82	946.82	4,000.00	23.7%	1,262.43	2,600	General Fund	\$1,400 (ICC Certification Testing), \$600 (ICC Training), \$600 (Beehive Chapter Training).
10-56-605 MEMBERSHIPS AND LICENSES	495.00	495.00	485.00	102.1%	N/A	487	General Fund	\$126 (Utah Chapter - 3 Employees), \$135 (Beehive Chapter - 3 Employees), \$100 (Utah Association of Building Officials - Monica), \$126 (State License Renewal - Monica and Steve).
10-56-630 BOOKS & SUPPLIES	355.60	355.60	2,500.00	14.2%	474.13	500	General Fund	Misc. Code Books, Etc.
10-56-650 REIMBURSABLES	59.01	59.01	500.00	11.8%	78.68	100	Reimbursed	Pass through
10-56-735 CAPITAL OUTLAY - VEHIC REPL	0.00	0.00	5,679.00	0.0%	N/A	5,679	5,679	Transfer to CIP Fund. Requesting additional vehicle (See CIP - Other).
TOTALS:	176,897.27	176,897.27	262,191.00	67.5%	235,203.03	269,341	7,150.00 2.73%	

**GENERAL FUND
EXPENDITURES**
(FY 2020 Budget - Beginning)

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
<u>PUBLIC SAFETY</u>								
10-57-110 SALARIES AND WAGES	21,243.41	21,243.41	20,462.00	103.8%	28,324.55	20,462	General Fund	Crossing Guards.
10-57-130 EMPLOYEE BENEFITS	1,633.40	1,633.40	1,565.00	104.4%	2,177.87	2,265	General Fund	Crossing Guards.
10-57-250 SUPPLIES & MAINTENANCE	52.92	52.92	1,000.00	5.3%	70.56	1,770	General Fund	Safety vests and safety devices for crossing guards.
10-57-610 MISCELLANEOUS	0.00	0.00	1,200.00	0.0%	0.00	2,000	General Fund	\$1,200 (Donation for Emergency Preparedness Fair), \$800 (CERT Donation).
10-57-625 ANIMAL CONTROL MAINT COSTS	16,962.75	16,962.75	65,000.00	26.1%	22,617.00	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	0.00	0.00	600.00	0.0%	N/A	600	Sale of Dog Licenses	Pass through to Heber City.
10-57-630 LAW ENFORCEMENT	117,925.86	117,925.86	177,917.00	66.3%	157,234.48	182,030	General Fund	\$169,450 (Contract increases 2.5% each year), \$11,200 (Additional Law Enforcement for Swiss Days - 50% Reimbursed by Swiss Days), \$1,380 (Law Enforcement Radios).
10-57-670 BACKNET - TRAVEL	8,448.32	8,448.32	16,693.00	50.6%	11,264.43	16,693	Grant	Pass Through Account
10-57-675 BACKNET - EQUIP SUPPLIES OPER	19,335.99	19,335.99	30,000.00	64.5%	25,781.32	30,000	Grant	Pass Through Account
10-57-680 BACKNET - CONFIDENTIAL FUNDS	6,000.00	6,000.00	15,000.00	40.0%	8,000.00	15,000	Grant	Pass Through Account
TOTALS:	191,602.65	191,602.65	329,437.00	58.2%	255,470.20	335,820	6,383.00	
							1.94%	
<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 Economic 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 2020 Budget - Beginning)

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
<u>STREETS</u>								
10-60-110 SALARIES AND WAGES	0.00	0.00	0.00	#DIV/0!	0.00	0	Class C Road	
10-60-130 EMPLOYEE BENEFITS	0.00	0.00	0.00	#DIV/0!	0.00	0	Class C Road	
10-60-240 STREET SUPPLIES & MAINTENANCE	9,901.11	9,901.11	22,000.00	45.0%	13,201.48	18,650	Class C Road	\$2,500 (Weed Control), \$4,000 (Street Light Repairs), \$1,000 (Sandbags for Flooding), \$2,020 (Clothing Allowance - 2 Employees), \$200 (Safety Equipment - 2 Employees), \$1,560 (Cell Phones - 2 Employees), \$5,000 (Street Light Repairs), \$2,200 (Striping), \$170 (PW Software).
10-60-245 STORM DRAIN MAINTENANCE	1,747.50	1,747.50	5,000.00	35.0%	2,330.00	5,000	Class C Road	Routine Maintenance and Cleaning
10-60-250 STREET SIGN SUPPLIES & MAIN	8,563.78	8,563.78	12,334.00	69.4%	11,418.37	8,550	Class C Road	Street Signs, Etc.
10-60-255 EQUIPMENT RENTAL AND LEASE	6,668.00	6,668.00	12,334.00	54.1%	N/A	13,210	Class C Road	\$3,000 (Backhoe #1), \$3,000 (Backhoe #2), \$3,170 (Mini Excavator), \$2,380 (Skid Loader), \$1,660 (Mower Attachment for Toolcat).
10-60-330 EDUCATION AND TRAINING	52.00	52.00	3,000.00	1.7%	69.33	3,000	Class C Road	Road School and Safety Trainings
10-60-470 STREET LIGHT UTILITIES	111.66	111.66	150.00	74.4%	148.88	150	Class C Road	\$150 (Valais Park entrance light and River Road roundabout).
10-60-480 ROAD MATERIALS	18,291.43	18,291.43	15,000.00	121.9%	24,388.57	37,436	Class C Road	\$15,426 (Cold/Hot Mix Asphalt), \$21,210 (Road Salt/De-Icier), \$800 (Road Base).
10-60-620 CONTRACT SERVICES	11,627.10	11,627.10	16,000.00	72.7%	15,502.80	10,000	Class C Road	Salt Hauling
TOTALS:	56,962.58	56,962.58	85,818.00	66.4%	67,059.44	95,996	10,178.00 11.86%	

**GENERAL FUND
EXPENDITURES**

(FY 2020 Budget - Beginning)

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
<u>PARKS AND RECREATION</u>								
10-70-110 SALARIES AND WAGES	0.00	0.00	17,680.00	0.0%	0.00	0	General Fund	
10-70-130 EMPLOYEE BENEFITS	0.00	0.00	1,768.00	0.0%	0.00	0	General Fund	
10-70-230 MILEAGE	0.00	0.00	200.00	0.0%	N/A	350	General Fund	
10-70-240 CONTRACT SERVICES	23,930.63	23,930.63	68,435.00	35.0%	31,907.51	53,875	General Fund	\$51,440 (Mowing including Michie Lane Park), \$2,435 (Flag Maintenance and Rotation).
10-70-250 SUPPLIES AND MAINTENANCE	15,706.34	15,706.34	43,525.00	36.1%	20,941.79	53,470	General Fund	\$30,000 (Sprinkler Supplies), \$4,800 (New and Replacement Trees), \$4,800 (New Sod and Grass / Topsoil / Treatment / Over-seeding), \$2,020 (Clothing Allowance - 2 Employees), \$200 (Safety Equipment - 2 Employees), \$1,560 (Cell Phones - 2 Employees), \$170 (PW Software), \$9,920 (Replace Playground Bark).
10-70-255 EQUIPMENT RENTAL AND LEASE	10,563.05	10,563.05	17,168.00	61.5%	N/A	13,210	General Fund	\$3,000 (Backhoe #1), \$3,000 (Backhoe #2), \$3,170 (Mini Excavator), \$2,380 (Skid Loader), \$1,660 (Mower Attachment for Toolcat).
10-70-270 UTILITIES	7,060.52	7,060.52	16,160.00	43.7%	9,414.03	16,850	General Fund	Water, Power, Garbage, Natural Gas, Sewer.
10-70-290 TRAILS	0.00	0.00	14,000.00	0.0%	0.00	40,000	General Fund	Annual Maintenance.
10-70-330 EDUCATION AND TRAINING	545.00	545.00	1,000.00	54.5%	726.67	1,000	General Fund	CSPI Training.
10-70-660 SPRING CLEAN-UP	0.00	0.00	1,000.00	0.0%	N/A	1,000	General Fund	\$600 (Food), \$400 (Cleaning Supplies).
TOTALS:	57,805.54	57,805.54	180,936.00	31.9%	62,989.99	179,755		-1,181.00 -0.65%

**GENERAL FUND
EXPENDITURES**
(FY 2020 Budget - Beginning)

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
<u>CEMETERY</u>								
10-77-110 SALARIES AND WAGES	0.00	0.00	0.00	#DIV/0!	0.00	0	General Fund	
10-77-130 EMPLOYEE BENEFITS	0.00	0.00	0.00	#DIV/0!	0.00	0	General Fund	
10-77-250 EQUIP,SUPPLIES & MAINTENANCE	5,483.76	6,183.76	22,000.00	28.1%	8,245.01	23,810	General Fund	\$9,000 (Sprinkler and Landscaping Supplies), \$5,000 (Sand for Top Soil Screener), \$2,020 (Clothing Allowance - 2 Employees), \$200 (Safety Equipment - 2 Employees), \$1,560 (Cell Phone - 2 Employees), \$500 (Paint for Cemetery Building), \$1,800 (Laptop Computer), \$1,000 (Drone), \$1,620 (Flower Hanging Baskets), \$170 (PW Software), \$940 (7 Flagpoles).
10-77-255 EQUIPMENT RENTAL AND LEASE	10,313.05	10,313.05	17,168.00	60.1%	N/A	13,210	General Fund	\$3,000 (Backhoe #1), \$3,000 (Backhoe #2), \$3,170 (Mini Excavator), \$2,380 (Skid Loader), \$1,660 (Mower Attachment for Toolcat).
10-77-270 UTILITIES	2,022.96	2,022.96	7,736.00	26.1%	2,697.28	10,430	General Fund	Water, Power, Garbage, Natural Gas, Sewer.
10-77-620 CONTRACT SERVICES	22,406.49	22,406.49	39,041.00	57.4%	29,875.32	14,378	General Fund	\$13,960 (Mowing/Fertilization/Weed Control), \$418 (Flag Rotation).
TOTALS:	40,226.26	40,926.26	85,945.00	47.6%	40,817.61	61,828		-24,117.00 -28.06%
<u>TOURISM AND CULTURE</u>								
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	2,477.59	2,477.59	3,000.00	82.6%	N/A	3,000	General Fund	
10-78-350 TOURISM	-179.33	-179.33	29,525.00	-0.6%	-239.11	29,565	Transient Room Tax, Reimbursed.	\$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), \$40 (High School Honors Banquet).
10-78-610 MISCELLANEOUS	0.00	0.00	150.00	0.0%	N/A	100	General Fund	
TOTALS:	2,298.26	2,298.26	32,675.00	7.0%	-239.11	32,665		-10.00 -0.03%

**GENERAL FUND
EXPENDITURES**
(FY 2020 Budget - Beginning)

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
<u>TRANSFERS AND CONTRIBUTIONS</u>								
10-90-145 TRANSFER TO CDRA FUND	46,994.76	46,994.76	87,100.00	54.0%	62,659.68	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)	52,098.06	52,098.06	559,182.00	9.3%	69,464.08	559,004		
Highway Tax						170,000	Highway Tax	
Class C Roads (Minus Streets Dept.)						139,004	Class C Road	
Road Improvements						250,000	General Fund	Minimum of \$250,000 Each Year.
10-90-155 TRANSFER TO ICE RINK FUND	0.00	0.00	46,390.00	0.0%	0.00	0		
10-90-160 TRANSFER TO CIP FUND (OTHER)	0.00	0.00	465,709.00	0.0%	0.00	0	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						0	Resort Tax	\$100,000 (FY 17), \$200,000 (FY 18), \$300,000 (FY 19), \$400,000 (FY 20).
Capital Projects						0	General Fund	
10-90-170 TRANSFER TO MBA FUND	0.00	0.00	13,875.00	0.0%	0.00	14,200	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:	99,092.82	99,092.82	1,172,256.00	8.5%	132,123.76	660,304	-511,952.00	-43.67%
TOTAL FUND EXPENDITURES	1,889,983.25	1,893,304.96	4,117,373.00	46.0%	N/A	3,566,284	-551,089.00	-13.38%
REVENUE OVER EXPENDITURES	1,753,338.81	1,715,760.41	0.00		N/A	612,381		

**BACKNET FUND
RESERVES**
(FY 2020 Budget - Beginning)

	CURRENT	OBLIGATED	REMAINING	COMMENTS
<u>RESERVES</u>				
15-11500 CASH IN CHECKING (ZIONS BANK)	7,829.00	-3,500.00	4,329.00	
15-11-520 PETTY CASH	300.00	0.00	300.00	
	<u>8,129.00</u>	<u>-3,500.00</u>	<u>4,629.00</u>	

**BACKNET FUND
REVENUE**
(FY 2020 Budget - Beginning)

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
<u>RESTITUTION REVENUE</u>								
15-31-250 RESTITUTION REVENUE	4,071.30	4,071.30	500.00	814.3%	5,428.40	500	Restitution	
TOTALS:	4,071.30	4,071.30	500.00	814.3%	5,428.40	500	0.00	
							0.00%	
<u>TRANSFERS AND CONTRIBUTIONS</u>								
15-33-103 APPROPRIATED FUND BALANCE	0.00	0.00	3,500.00	0.0%	0.00	3,500	Restitution	
TOTALS:	0.00	0.00	3,500.00	0.0%	0.00	3,500	0.00	
							0.00%	
TOTAL FUND REVENUE	4,071.30	4,071.30	4,000.00	101.8%	N/A	4,000	0.00	
							0.00%	

**BACKNET FUND
EXPENDITURES**
(FY 2020 Budget - Beginning)

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
<u>RESTITUTION EXPENDITURES</u>								
15-81-230 TRAVEL	0.00	0.00	0.00	#DIV/0!	0.00	0	Restitution	
15-81-250 EQUIP, SUPPLIES & OPERATING	825.29	825.29	4,000.00	20.6%	1,100.39	4,000	Restitution	
TOTALS:	825.29	825.29	4,000.00	20.6%	N/A	4,000	0.00	
							0.00%	
<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	825.29	825.29	4,000.00	20.6%	N/A	4,000	0.00	
							0.00%	
REVENUE OVER EXPENDITURES	3,246.01	3,246.01	0.00		N/A	0		

**COMMUNITY DEVELOPMENT AND RENEWAL AGENCY FUND
REVENUE**

(FY 2020 Budget - Beginning)

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
<u>CONTRIBUTIONS AND TRANSFERS</u>								
20-39-100 TRANSFER FROM GENERAL FUND	46,994.76	46,994.76	87,100.00	54.0%	62,659.68	87,100	Tax Revenue	Concludes December 2024 or \$1.2 million whichever comes first. Paid \$651,305 as of January 2018.
TOTALS:	46,994.76	46,994.76	87,100.00	54.0%	62,659.68	87,100	0.00	
							0.00%	
TOTAL FUND REVENUE	46,994.76	46,994.76	87,100.00	54.0%	N/A	87,100	0.00	
							0.00%	

**COMMUNITY DEVELOPMENT AND REVNEWAL AGENCY FUND
EXPENDITURES**
(FY 2020 Budget - Beginning)

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
<u>42 WEST MAIN STREET PROJECT</u>								
20-44-110 REAL PROPERTY TAX	0.00	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	0.00	1,000.00	0.0%	N/A	1,000	Tax Revenue	\$1,000 (Midway City - Personal Property Tax). Concludes December 2024 or \$1.2 million whichever comes first.
20-44-130 SALES AND USE TAX	29,930.43	29,930.43	55,000.00	54.4%	39,907.24	55,000	Tax Revenue	City. Concludes December 2024 or \$1.2 million whichever comes first.
20-44-140 RESORT TAX	17,064.33	17,064.33	29,000.00	58.8%	22,752.44	29,000	Tax Revenue	City. Concludes December 2024 or \$1.2 million whichever comes first.
TOTALS:	<u>46,994.76</u>	<u>46,994.76</u>	<u>87,100.00</u>	<u>54.0%</u>	<u>N/A</u>	<u>87,100</u>	<u>0.00</u>	<u>0.00%</u>
TOTAL FUND EXPENDITURES	<u>46,994.76</u>	<u>46,994.76</u>	<u>87,100.00</u>	<u>54.0%</u>	<u>N/A</u>	<u>87,100</u>	<u>0.00</u>	<u>0.00%</u>
REVENUE OVER EXPENDITURES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>		<u>N/A</u>	<u>0</u>		

**MUNICIPAL BUILDING AUTHORITY FUND
REVENUE**
(FY 2020 Budget - Beginning)

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
<u>MISCELLANEOUS REVENUE</u>								
41-36-100 INTEREST EARNINGS	322.24	322.24	0.00	#DIV/0!	429.65	400		
TOTALS:	322.24	322.24	0.00	#DIV/0!	429.65	400	400.00	
							#DIV/0!	
<u>CONTRIBUTIONS AND TRANSFERS</u>								
41-39-210 TRANSFER FROM GENERAL FUND	0.00	0.00	13,875.00	0.0%	0.00	14,200	General Fund	Cemetery Bonds. Completed in 2023. Remaining balance \$67,975 as of 3/31/2017.
TOTALS:	0.00	0.00	13,875.00	0.0%	0.00	14,200	325.00	
							2.34%	
TOTAL FUND REVENUE	322.24	322.24	13,875.00	2.3%	429.65	14,600.00	725.00	
							5.23%	

MUNICIPAL BUILDING AUTHORITY FUND
EXPENDITURES
(FY 2020 Budget - Beginning)

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
<u>DEBT SERVICE</u>								
41-47-827 CEMETERY BOND - PRINCIPAL	0.00	0.00	11,000.00	0.0%	N/A	12,000	General Fund	
41-47-829 CEMETERY BOND - INTEREST	0.00	0.00	1,475.00	0.0%	N/A	1,200	General Fund	2.5% Interest Rate.
TOTALS:	0.00	0.00	12,475.00	0.0%	N/A	13,200	725.00 5.81%	
<u>OTHER</u>								
41-48-510 INSURANCE AND SURETY BONDS	0.00	0.00	1,400.00	0.0%	N/A	1,400	General Fund	
TOTALS:	0.00	0.00	1,400.00	0.0%	N/A	1,400	0.00 0.00%	
TOTAL FUND EXPENDITURES	0.00	0.00	13,875.00	0.0%	N/A	14,600	725.00 5.23%	
REVENUE OVER EXPENDITURES	322.24	322.24	0.00		N/A	0		

**CAPITAL IMPROVEMENT PROJECTS FUND
RESERVES**

(FY 2020 Budget - Beginning)

	CURRENT	OBLIGATED	REMAINING	COMMENTS
<u>RESERVES</u>				
45-11600 PTIF - CIP	2,268,707.25	80,000.00	2,348,707.25	Public Treasurers' Investment Fund (PTIF)
45-29805 Buildings	36,160.00	0.00	36,160.00	\$20,000 (FY 2017), \$15,000 (FY 2016), \$5,000 (FY 2015). Building Rental Fees.
45-29810 Cemetery	335,847.39	0.00	335,847.39	\$7,000 (FY 2017), \$10,000 (FY 2016). Sale of Burial Lots.
45-29815 Parks	37,337.50	0.00	37,337.50	\$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	0.00	109,297.95	\$41,000 (FY 2016), \$10,000 (FY 2015). To be used for tourism and economic development.
45-29830 Vehicle Replacement (PW)	313,014.18	153,000.00	466,014.18	\$19,600 (FY 2016).
45-29835 Vehicle Replacement (Other)	14,620.00	8,679.00	23,299.00	\$4,000 (Building Safety), \$1,000 (Planning), \$1,000 (Administrative).
45-11605 PTIF - TRAIL IMPACT RESTRICTED	355,170.78	64,920.00	420,090.78	Public Treasurers' Investment Fund (PTIF) - Restricted
45-11620 PTIF - PARK IMPACT RESTRICTED	365,067.15	81,000.00	446,067.15	Public Treasurers' Investment Fund (PTIF) - Restricted
45-11625 PTIF - PARKS CONTRIBUTION	141,742.84	0.00	141,742.84	Public Treasurers' Investment Fund (PTIF)
45-11635 PTIF - TRANS IMPACT FEE	111,922.06	193,700.00	305,622.06	Public Treasurers' Investment Fund (PTIF) - Restricted
45-11640 PTIF - ROADS	296,145.30	559,004.00	855,149.30	Public Treasurers' Investment Fund (PTIF) - Restricted
	4,405,032.40	1,140,303.00	5,545,335.40	

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.

679,112.76 Uncommitted amount in excess or deficit of the required reserve.

CAPITAL IMPROVEMENT PROJECTS FUND
REVENUE
(FY 2020 Budget - Beginning)

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
REVENUE								
45-30-100 INTEREST EARNINGS	64,742.20	64,742.20	80,000.00	80.9%	86,322.93	80,000		
45-30-110 INTEREST EARNINGS/PARKS	9,940.58	9,940.58	11,000.00	90.4%	13,254.11	11,000		
45-30-130 INTEREST EARNINGS/TRANS IMPACT	1,151.56	1,151.56	1,200.00	96.0%	1,535.41	1,200		
45-30-134 INTEREST EARNINGS/TRAIL IMPACT	7,457.45	7,457.45	8,500.00	87.7%	9,943.27	8,500		
45-30-200 MISCELLANEOUS	3,000.00	3,000.00	0.00	#DIV/0!	4,000.00	0		
45-30-500 PARK IMPACT FEES	63,000.00	59,000.00	70,000.00	84.3%	78,666.67	70,000		70? 50 New Construction (FY 2019), 70 New Construction (FY 2018), 83 New Construction (FY 2017), 80 New Construction (FY 2016), 70 (FY 2015).
45-30-505 PARK CONTRIBUTION	0.00	0.00	0.00	#DIV/0!	0.00	0		
45-30-510 TRANS IMPACT FEES	173,250.00	162,250.00	192,500.00	84.3%	216,333.33	192,500		70? 50 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	50,778.00	47,554.00	56,420.00	84.3%	63,405.33	56,420		70? 50 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)	52,098.06	52,098.06	559,182.00	9.3%	69,464.08	559,004		
Highway Tax						170,000	Highway Tax	0
Class C Roads (Minus Streets Dept.)						139,004	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	0.00	1,463.00	0.0%	0.00	1,500		
45-30-604 GF (EQUIP MAINT - VEH REPL)	0.00	0.00	153,000.00	0.0%	0.00	153,000		
45-30-606 GF (PLANNING - VEH REPL)	0.00	0.00	1,463.00	0.0%	0.00	1,500		
45-30-608 GF (BUILD SAFETY - VEH REPL)	0.00	0.00	5,679.00	0.0%	0.00	5,679		
45-30-650 GF (OTHER)	0.00	0.00	465,709.00	0.0%	0.00	0	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 2020 Budget - Beginning)

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
Transient Room Tax							0 Transient Room Tax	0
Resort Tax							0 Resort Tax	\$100,000 (FY 17), \$200,000 (FY 18), \$300,000 (FY 19), \$400,000 (FY 20).
Capital Projects							0 General Fund	0
45-30-891 APPROPRIATED FUND BALANCE	0.00	0.00	3,150,380.00	0.0%	N/A		0 CIP Reserves	
CIP - General								
Buildings								
Cemetery								
Parks								
Trails								
Transient Room Tax								
Vehicle Replacement (PW)								
Vehicle Replacement (Other)								
Trails Impact Fees								
Park Impact Fees								
Parks Annexation Contribution								
Transportation Impact Fees								
Roads								
TOTALS:	425,417.85	407,193.85	4,756,496.00	8.6%	N/A	1,140,303	-3,616,193.00	-76.03%
TOTAL FUND REVENUE	425,417.85	407,193.85	4,756,496.00	8.6%	N/A	1,140,303	-3,616,193.00	-76.03%

**CAPITAL IMPROVEMENT PROJECTS FUND
EXPENDITURES**
(FY 2020 Budget - Beginning)

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
<u>CIP - SIDEWALKS</u>								
45-64-700 SIDEWALK IMPROVEMENTS	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.
45-64-705 2019 SIDEWALK IMPROVEMENTS	14,881.16	14,881.16	25,000.00	59.5%	19,841.55	0	PTIF - CIP	\$15,000 (Grind Down Trip Hazards), \$10,000 (Replacement). \$25,000 each year.
TOTALS:	14,881.16	14,881.16	25,000.00	59.5%	19,841.55	25,000		0.00 0.00%
<u>CIP - BUILDINGS</u>								
45-65-204 TOWN HALL	0.00	0.00	0.00	#DIV/0!	0.00	179,440	PTIF - CIP (Buildings), PTIF - CIP	\$1,500 (Paint Stucco Basement Access), \$4,200 (Replace Heating/Cooling Units in Art Association Rented Office Space), \$75,170 (Replace Wood Floor in Main Room), \$20,070 (Carpet Floor), \$78,500? (Parking Lot between Town Hall and Community Center).
45-65-215 COMMUNITY CENTER	0.00	0.00	0.00	#DIV/0!	0.00	25,760	PTIF - CIP	\$1,400 (Replace Water Fountain), \$2,500 (Paint Multi-Purpose Room Walls), \$400 (Stage Area Lights), \$11,000 (Replace Heating/Cooling Units), \$10,460 (Refinish Floor in Multi-Purpose Room).
45-65-217 OFFICE BUILDING	0.00	0.00	27,000.00	0.0%	0.00	5,000	PTIF - CIP	\$5,000 (Window Shutters and Boxes).
45-65-223 MAINTENANCE BUILDING	217,130.97	217,130.97	250,000.00	86.9%	289,507.96	5,000	PTIF - CIP	\$5,000 (Heating/Cooling Unit).
45-65-225 MAINTENANCE BUILDING YARD	216,303.05	216,303.05	225,000.00	96.1%	288,404.07	0	PTIF - CIP	
45-65-260 FIRE STATION	0.00	0.00	0.00	#DIV/0!	0.00	0		
TOTALS:	433,434.02	433,434.02	502,000.00	86.3%	597,753.57	215,200		-286,800.00 -57.13%

**CAPITAL IMPROVEMENT PROJECTS FUND
EXPENDITURES**
(FY 2020 Budget - Beginning)

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
<u>CIP - STREETS</u>								
45-66-310 SURFACE TREATMENTS	169,016.57	169,016.57	250,000.00	67.6%	225,355.43	250,000	PTIF - Roads	\$250,000 Per Year.
45-66-336 SWISS ALPINE ROAD	177,845.37	177,845.37	190,000.00	93.6%	237,127.16	0	PTIF - Roads	In conjunction with Saint-Prex Estates.
45-66-342 600 NORTH	0.00	0.00	150,000.00	0.0%	0.00	150,000	PTIF - Roads, Impact Fees - Roads	In conjunction with Remund Farms PUD.
45-66-380 SIGNAGE	0.00	0.00	5,000.00	0.0%	0.00		PTIF - CIP (TRT)	? (Wayfinding Signs).
45-66-703 2016 ROAD IMPROVEMENTS	9,295.00	9,295.00	9,300.00	99.9%	12,393.33	0	PTIF - Roads	
45-66-704 2017 ROAD IMPROVEMENTS	276,487.08	276,487.08	290,000.00	95.3%	368,649.44	0	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	10,876.16	10,876.16	20,000.00	54.4%	14,501.55	0	PTIF - Roads	\$67,000 (Probst Way). \$9,380 (Engineering - 14%)
45-66-706 2019 ROAD IMPROVEMENTS	3,936.08	3,936.08	139,080.00	2.8%	5,248.11	0	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%). Projects Postponed.
45-66-707 2020 ROAD IMPROVEMENTS	0.00	0.00	0.00	#DIV/0!	0.00	117,739	PTIF - Roads, Impact Fees - Roads.	250 North (Center Street to 100 West), 100 West (100 North to 250 North), Engineering (14%).
TOTALS:	647,456.26	647,456.26	1,053,380.00	61.5%	863,275.01	517,739		-535,641.00 -50.85%

**CAPITAL IMPROVEMENT PROJECTS FUND
EXPENDITURES**
(FY 2020 Budget - Beginning)

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
<u>CIP - PARKS AND RECREATION</u>								
45-67-409 MICHIE LANE PARK IMPROVEMENTS	6,000.00	6,000.00	265,000.00	2.3%	8,000.00	30,000	Impact Fees - Parks	Remainder of project including installation of playground equipment.
45-67-411 HAMLET PARK IMPROVEMENTS	0.00	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	0	PTIF - Parks Contribution	
45-67-413 VALAIS PARK IMPROVEMENTS	39,327.95	39,327.95	50,000.00	78.7%	52,437.27	77,080	PTIF - Parks Contribution	\$10,000 (Trees at Dog Park), \$21,640 (Shade Sail #1 at Dog Park), \$13,910 (Shade Sail #2 at Dog Park), \$10,000 (Trees at Tennis Court), \$21,530 (Sod Around Tennis Court).
45-67-415 TRAILS	58,183.69	58,183.69	370,000.00	15.7%	77,578.25	520,000	Impact Fees - Trails, PTIF - CIP.	\$170,000 (Homestead Trails - Phase II - Visitor's Center to Cari Lane), \$200,000 (Center Street). \$150,000 (Projects TBD).
45-67-418 SKATING RINK	0.00	0.00	32,000.00	0.0%	0.00	0		
45-67-419 TOWN SQUARE IMPROVEMENTS	0.00	0.00	0.00	#DIV/0!	0.00	17,600	PTIF - CIP (Parks)	? (Re-landscaping). \$17,600 (Replace Light Poles).
45-67-425 CENTENNIAL COMMITTEE	0.00	0.00	25,000.00	0.0%	0.00	25,000	PTIF - CIP	
TOTALS:	103,511.64	103,511.64	752,000.00	13.8%	138,015.52	669,680		-82,320.00 -10.95%
<u>CIP - CEMETERY</u>								
45-68-512 IMPROVEMENTS	0.00	0.00	279,000.00	0.0%	0.00	150,000	PTIF - CIP (Cemetery)	Remainder of Project to Replace and Extend Roads.
TOTALS:	0.00	0.00	279,000.00	0.0%	0.00	150,000		-129,000.00 -46.24%
<u>CIP - OTHER</u>								
45-69-605 Vehicles	374,306.34	374,306.34	539,000.00	69.4%	N/A	674,250	PTIF - CIP (Vehicle Replacement PW), PTIF - CIP.	\$45,420 (Tractor - Could Lease for \$6,850/yr.), \$7,890 (Upgrade Toolcat), \$50,940 (Additional Toolcat), \$30,000 (Replace 1500 Pick-Up Truck), \$30,000 (Additional Pick-Up Truck for Building Safety Department), \$20,000 (Vehicle/Equipment Lift), \$230,000 (Snowblower/Salt Hauler #1), \$260,000 (Snowblower/Salt Hauler #2).
TOTALS:	374,306.34	374,306.34	539,000.00	69.4%	N/A	674,250		135,250.00 25.09%

CAPITAL IMPROVEMENT PROJECTS FUND
EXPENDITURES
(FY 2020 Budget - Beginning)

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
<u>TRANSFERS AND CONTRIBUTIONS</u>								
45-90-150 UNAPPROPRIATED FUND BALANCE	0.00	0.00	1,606,116.00	0.0%	N/A	1,140,303		
Interest Earnings						80,000		
Interest Earnings - Park Impact Fees						11,000		
Interest Earnings - Trans. Impact Fees						1,200		
Interest Earnings - Trails Impact Fees						8,500		
Park Impact Fees						70,000		
Parks Annexation Contribution						0		
Transportation Impact Fees						192,500		
Trail Impact Fees						56,420		
Highway Tax						170,000	Highway Tax	
Class C Roads (Minus Streets Dept.)						139,004	Class C Road	
Road Improvements						250,000	General Fund	Minimum of \$250,000 Each Year.
GF (Admin - Veh Repl)						1,500		
GF (Equip Maint. - Veh Repl)						153,000		
GF (Planning - Veh Repl)						1,500		
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						0	Resort Tax	\$100,000 (FY 17), \$200,000 (FY 18), \$300,000 (FY 19), \$400,000 (FY 20).
Capital Projects						0	General Fund	
TOTALS:	0.00	0.00	1,606,116.00	0.0%	N/A	1,140,303	-465,813.00	-29.00%
TOTAL FUND EXPENDITURES	1,573,589.42	1,573,589.42	4,756,496.00	33.1%	N/A	3,392,172	-1,364,324.00	-28.68%
REVENUE OVER EXPENDITURES	-1,148,171.57	-1,166,395.57	0.00		N/A	-2,251,869		

**WATER FUND
RESERVES**
(FY 2020 Budget - Beginning)

	CURRENT	OBLIGATED	REMAINING	COMMENTS
<u>RESERVES</u>				
51-11610 PTIF - WATER ACCOUNT	5,649,108.95	292,726.00	5,941,834.95	Public Treasurers' Investment Fund (PTIF)
51-11613 PTIF - MIDWAY WATER LEASES	1,068,561.45	100,000.00	1,168,561.45	Public Treasurers' Investment Fund (PTIF), Combine with PTIF - Water Account
51-11615 PTIF - WT SYSTEM IMPROVEMENT	28,430.19	351,500.00	379,930.19	Public Treasurers' Investment Fund (PTIF) - Restricted
51-11616 PTIF - WATER IMPACT FEE	100,761.78	162,100.00	262,861.78	Public Treasurers' Investment Fund (PTIF) - Restricted
	<u>6,846,862.37</u>	<u>906,326.00</u>	<u>7,753,188.37</u>	
			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.
			4,062,569.91	Uncommitted amount in excess or deficit of the required reserve.

**WATER FUND
REVENUE**
(FY 2020 Budget - Beginning)

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
REVENUE								
51-37-100 WATER SALES	702,185.41	702,185.41	950,000.00	73.9%	936,247.21	950,000		Includes previous water rate increase (37%).
51-37-120 WATER LEASES	108,124.68	108,124.68	100,000.00	108.1%	144,166.24	100,000		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	5,717.57	5,717.57	8,000.00	71.5%	7,623.43	8,000		
51-37-140 COTTAGES ON GREEN PUMPING FEES	33,268.03	33,268.03	45,000.00	73.9%	44,357.37	45,000		
51-37-145 IRR. ASSESSMENT (CLASS B)	183,832.58	183,832.58	250,000.00	73.5%	245,110.11	250,000		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 TRANSFER FEE	2,950.00	2,875.00	2,500.00	115.0%	3,833.33	2,500		
51-37-170 INTEREST EARNINGS	129,889.55	129,889.55	140,000.00	92.8%	173,186.07	140,000		
51-37-200 WATER IMPACT FEE	154,100.00	144,900.00	161,000.00	90.0%	193,200.00	161,000		70? 50 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	1,029.22	1,029.22	1,100.00	93.6%	1,372.29	1,100		
51-37-210 WATER CONNECTION/HOOKUP	88,400.00	83,200.00	95,000.00	87.6%	110,933.33	95,000		
51-37-760 HEBER POWER & LIGHT DIVIDEND	9,375.00	9,375.00	14,000.00	67.0%	12,500.00	14,000		
51-37-910 APPROPRIATED FUND BALANCE	0.00	0.00	954,142.00	0.0%	N/A	0		
Water - General								
Water Leases								
Water System Improvement								
Water Impact Fees								
TOTALS:	1,418,872.04	1,404,397.04	2,720,742.00	51.6%	N/A	1,766,600	-954,142.00	-35.07%
TOTAL FUND REVENUE	1,418,872.04	1,404,397.04	2,720,742.00	51.6%	N/A	1,766,600	-954,142.00	-35.07%

**WATER FUND
EXPENDITURES**
(FY 2020 Budget - Beginning)

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
EXPENDITURES								
51-40-110 SALARIES AND WAGES	70,845.47	70,845.47	108,518.00	65.3%	94,460.63	109,802	Water Fund	2 Public Works Employee (40 hrs. wk. each), Jennifer Sweat, Cathy Covington.
51-40-130 EMPLOYEE BENEFITS	23,139.65	23,139.65	51,340.00	45.1%	30,852.87	48,503	Water Fund	2 Public Works Employee (40 hrs. wk. each), Jennifer Sweat, Cathy Covington.
51-40-140 PENSION EXPENSE	0.00	0.00	0.00	#DIV/0!	0.00	0	Water Fund	
51-40-240 OFFICE SUPPLIES AND EXPENSE	4,908.01	4,908.01	10,500.00	46.7%	6,544.01	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	2,106.99	2,106.99	9,600.00	21.9%	2,809.32	9,600	Water Fund	
51-40-245 COMPUTER SUPPORT	1,200.00	1,200.00	7,800.00	15.4%	1,600.00	6,370	Water Fund	\$3,900 (SCADA System Software and Support), \$2,300 (Sensus Software Support), \$170 (PW Software).
51-40-250 EQUIP,SUPPLIES & MAINTANANCE	25,737.97	25,737.97	16,000.00	160.9%	34,317.29	15,980	Water Fund	\$6,200 (Supplies), \$6,000 (Chlorine Gas), \$2,020 (Clothing Allowance - 2 PW Employees), \$200 (Safety Equipment - 2 PW Employees), \$1,560 (Cell Phone - 2 PW Employees).
51-40-255 EQUIPMENT RENTAL\REPLACE	11,668.00	11,668.00	13,834.00	84.3%	15,557.33	11,550	Water Fund	\$3,000 (Backhoe #1), \$3,000 (Backhoe #2), \$3,170 (Mini Excavator), \$2,380 (Skid Loader).
51-40-260 REPAIRS,CONNECTIONS,EXTENSION	31,276.36	31,276.36	100,000.00	31.3%	41,701.81	100,000	Water Fund	
51-40-270 UTILITIES	24,657.77	24,657.77	75,000.00	32.9%	32,877.03	49,300	Water Fund	Power. Includes Alpenhof-Weber Well.
51-40-310 PRO & TECHNICAL SERVICES	3,577.85	3,577.85	12,000.00	29.8%	4,770.47	12,000	Water Fund	\$6,000 (Legal Fees), \$6,000 (Engineering Fees).
51-40-330 EDUCATION AND TRAINING	2,041.72	2,041.72	5,500.00	37.1%	2,722.29	1,500	Water Fund	\$5,500 (Water Conference - 4 Employees), \$400 (Confined Space Training), \$550 (Trench Safety Training Software).
51-40-340 IRR. ASSESSMENTS (CLASS A)	0.00	0.00	1,202.00	0.0%	0.00	1,302	Water Fund	\$1,100 (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 2020 Budget - Beginning)

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
51-40-350 IRR. ASSESSMENTS (CLASS B)	0.00	0.00	250,000.00	0.0%	0.00	500,000	Pass Through	2 Years 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	38,079.72	38,079.72	77,000.00	49.5%	50,772.96	80,000	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	950.00	950.00	1,900.00	50.0%	1,266.67	1,900	Water Fund	Rural Water Association
51-40-610 MISCELLANEOUS	24.00	24.00	3,000.00	0.8%	32.00	3,000	Water Fund	
51-40-620 M&I WATER LEASE	34,128.00	34,128.00	42,660.00	80.0%	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	72,400.00	72,400.00	185,000.00	39.1%	96,533.33	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	148.20	148.20	150.00	98.8%	197.60	0	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 2020 Budget - Beginning)

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
51-40-705 2018 WATER SYSTEM IMPROVEMENTS	0.00	0.00	71,820.00	0.0%	0.00	0	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	0.00	607,512.00	0.0%	0.00	188,100	PTIF - Water, Impact Fees - Water.	\$165,000 (Tate Lane Water Line), \$23,100 (Engineering - 14%).
51-40-707 2020 WATER SYSTEM IMPROVEMENTS	0.00	0.00	0.00	#DIV/0!	0.00	108,000	PTIF - Water	100 West (100 North to 200 North).
51-40-710 CAPITAL OUTLAY - 600 N WL	0.00	0.00	120,000.00	0.0%	0.00	130,000	PTIF - Water System Improvement, Impact Fees - Water	In conjunction with Remund Farms PUD. Upsize water line.
51-40-711 CAPITAL OUTLAY - SWISS ALPINE	0.00	0.00	15,000.00	0.0%	0.00	0	PTIF - Water System Improvement	In conjunction with Saint-Prex Estates. Connect water lines.
51-40-774 CAPITAL OUTLAY - GERBER LINE	0.00	0.00	0.00	#DIV/0!	0.00	237,120	PTIF - Water System Improvement	\$208,000 (Gerber Spring to Gerber Tank), \$29,120 (Engineering - 14%).
51-40-778 CAPITAL OUTLAY - WATER SYSTEM	18,606.93	18,606.93	20,000.00	93.0%	24,809.24	0	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	907,406.00	0.0%	0.00	906,326		
Water Leases						100,000		
Water System Improvements						351,500		
Water Impact Fees						161,000		
Interest Earnings - Water Impact Fees						1,100		
HL&P Dividend						14,000		
Surplus						278,726		
TOTALS:	365,496.64	365,496.64	2,720,742.00	13.4%	N/A	2,766,513	45,771.00	1.68%
TOTAL FUND EXPENDITURES	365,496.64	365,496.64	2,720,742.00	13.4%	N/A	2,766,513	45,771.00	

**WATER FUND
EXPENDITURES**
(FY 2020 Budget - Beginning)

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
							1.68%	
REVENUE OVER EXPENDITURES	1,053,375.40	1,038,900.40	0.00		N/A	-999,913		

**ICE SHEET FUND
RESERVES**
(FY 2020 Budget - Beginning)

	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 2020 Budget - Beginning)

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
<u>OPERATING REVENUE</u>								
57-37-700 CONCESSIONS	0.00	0.00	70,898.00	0.0%	N/A	70,898.00		Contractor reimburses City for day to day operating expenditures.
TOTALS:	0.00	0.00	70,898.00	0.0%	0.00	70,898	0.00	0.00%
<u>TRANSFERS AND CONTRIBUTIONS</u>								
57-39-150 TRANSFER FROM GENERAL FUND	0.00	0.00	46,390.00	0.0%	0.00		General Fund	
TOTALS:	0.00	0.00	46,390.00	0.0%	0.00	0	-46,390.00	-100.00%
TOTAL FUND REVENUE	0.00	0.00	117,288.00	0.0%	N/A	70,898	-46,390.00	-39.55%

**ICE SHEET FUND
EXPENDITURES**
(FY 2020 Budget - Beginning)

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
<u>OPERATING EXPENDITURES</u>								
57-70-110 SALARIES - WAGES	29,878.42	29,878.42	38,400.00	77.8%	39,837.89	41,040		
57-70-130 EMPLOYEE BENEFITS	2,285.78	2,285.78	2,938.00	77.8%	3,047.71	3,140		
57-70-140 PENSION EXPENSE	0.00	0.00	0.00	#DIV/0!	0.00	0		
57-70-250 EQUIP, SUPPLIES & MAINT	7,669.10	7,669.10	9,000.00	85.2%	10,225.47	9,000		
57-70-280 UTILITIES	8,681.14	8,681.14	20,000.00	43.4%	11,574.85	12,000		
57-70-290 TELEPHONE	429.46	429.46	560.00	76.7%	572.61	740		\$500 (Phone), \$240 (Internet Hotspot).
57-70-297 DEPRECIATION EXPENSE	6,300.00	6,300.00	25,400.00	24.8%	N/A	25,400		
57-70-620 CONTRACT SERVICES	2,600.00	2,600.00	3,070.00	84.7%	N/A	3,120		Chiller Preventative Maintenance Agreement.
TOTALS:	57,843.90	57,843.90	99,368.00	58.2%	N/A	94,440	-4,928.00	
							-4.96%	
<u>NON-OPERATING EXPENDITURES</u>								
57-71-730 CAPITAL OUTLAY - IMPROVEMENTS	11,019.00	11,019.00	11,100.00	99.3%	14,692.00	0		
57-71-740 CAPITAL OUTLAY EQUIPMENT	0.00	0.00	6,820.00	0.0%	0.00	6,820		Replace ice skates. 80 per year for 5 years (5 of 5 years).
TOTALS:	11,019.00	11,019.00	17,920.00	61.5%	14,692.00	6,820	-11,100.00	
							-61.94%	
<u>TRANSFERS AND CONTRIBUTIONS</u>								
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	68,862.90	68,862.90	117,288.00	58.7%	N/A	101,260	-16,028.00	
							-13.67%	
REVENUE OVER EXPENDITURES	-68,862.90	-68,862.90	0.00		N/A	-30,362		