

Midway City Council
25 April 2018
Work Meeting

FY 2019 Budget /
Departmental Budgets



**FY 2019
Beginning Budget**

(4/21/2018)

Notes

- Changes during and since the 11 April 2018 work meeting are shaded. Decreases are in green and increases are in red.
- Passthrough accounts are shaded in gray.
- Items that need further work are shaded in yellow.
- Please contact the Financial Officer if you have any questions (435-654-3223 x118).

**GENERAL FUND
RESERVES**
(FY 2018 Budget - Beginning)

| | | CURRENT | OBLIGATED | REMAINING | COMMENTS |
|------------------------|--------------------------|-------------------|------------------|-------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|
| <u>RESERVES</u> | | | | | |
| 01-11130 | CASH - GRAND VALLEY BANK | 748,239.92 | 0.00 | 748,239.92 | Grand Valley Bank |
| 10-11610 | PTIF - GENERAL ACCOUNT | 194,247.16 | 0.00 | 194,247.16 | Public Treasurers' Investment Fund (PTIF) |
| | | <u>942,487.08</u> | <u>0.00</u> | <u>942,487.08</u> | |
| | | | 5% | 189,335.50 | 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% | 946,677.50 | |

**GENERAL FUND
REVENUE**
(FY 2018 Budget - Beginning)

| | 2017 ACTUAL | 2018 YTD | 2018 BUDGET | % | YR END EST | 2019 PROPOSED | SOURCE | COMMENTS |
|----------------------------------|---------------------|---------------------|---------------------|--------------|------------|------------------|-------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <u>TAXES</u> | | | | | | | | |
| 10-31-100 PROPERTY TAX | 709,647.43 | 738,604.67 | 735,000.00 | 100.5% | N/A | 750,000 | | Physically evaluate properties every five years (Last done in 2015). Must be within 10% of sale values each year. |
| 10-31-110 FEE IN LIEU | 46,440.01 | 33,021.30 | 45,000.00 | 73.4% | 44,028.40 | 45,000 | | Tax on automobiles, boats, snowmobiles, etc. |
| 10-31-200 TAX REDEMPTION | 26,338.04 | 9,697.44 | 15,000.00 | 64.6% | 12,929.92 | 10,000 | | Taxes collected for prior years. |
| 10-31-205 PENALTIES AND INTEREST | 2,171.01 | 1,916.87 | 1,000.00 | 191.7% | 2,555.83 | 700 | | Interest received on delinquent property taxes. |
| 10-31-210 PROPERTY TAX REFUND | -808.27 | -1,693.30 | -1,000.00 | 169.3% | -2,257.73 | -5,000 | | |
| 10-31-300 SALES AND USE TAXES | 746,084.39 | 604,671.83 | 650,000.00 | 93.0% | 806,229.11 | 725,000 | | |
| 10-31-400 FRANCHISE TAXES | 461,596.57 | 251,875.28 | 420,000.00 | 60.0% | 335,833.71 | 420,000 | | CenturyLink, Comcast, HL&P, Questar, and Telecommunications Tax. \$9,600 (Verizon Cell Tower Lease). |
| 10-31-500 TRANSIENT ROOM TAX | 88,416.04 | 74,658.33 | 70,000.00 | 106.7% | 99,544.44 | 94,000 | | Should be spend on items related to economic development. 1% tax. |
| 10-31-700 RESORT TAX | 563,659.84 | 461,428.97 | 460,000.00 | 100.3% | 615,238.63 | 600,000 | | 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 | 164,263.69 | 129,996.96 | 140,000.00 | 92.9% | 173,329.28 | 170,000 | | Transferred to CIP Fund. |
| TOTALS: | <u>2,807,808.75</u> | <u>2,304,178.35</u> | <u>2,535,000.00</u> | <u>90.9%</u> | <u>N/A</u> | <u>2,809,700</u> | <u>274,700.00</u> | <u>10.84%</u> |

**GENERAL FUND
REVENUE**
(FY 2018 Budget - Beginning)

| | 2017 ACTUAL | 2018 YTD | 2018 BUDGET | % | YR END EST | 2019 PROPOSED | SOURCE | COMMENTS |
|------------------------------------------|-------------|------------|-------------|---------|------------|---------------|-----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <u>LICENSES AND PERMITS</u> | | | | | | | | |
| 10-32-100 BUSINESS LICENSES AND PERMITS | 28,530.00 | 28,595.00 | 25,000.00 | 114.4% | N/A | 24,000 | | Does not include Swiss Days. Includes off-square 3rd party vendors throughout the year. |
| 10-32-110 SIGN PERMITS | 250.00 | 50.00 | 100.00 | 50.0% | N/A | 0 | | |
| 10-32-210 BUILDING PERMITS | 300,740.45 | 169,850.00 | 218,917.00 | 77.6% | 226,466.67 | 156,370 | | 50 New Construction (FY 2019), 70 New Construction (FY 2018), 83 New Construction (FY 2017), 80 New Construction (FY 2016), 70 (FY 2015). |
| 10-32-211 PLAN CHECK, DEPOSITS & OTHER | 184,873.29 | 99,376.20 | 122,767.00 | 80.9% | 132,501.60 | 87,691 | | 50 New Construction (FY 2019), 70 New Construction (FY 2018), 83 New Construction (FY 2017), 80 New Construction (FY 2016), 70 (FY 2015). |
| 10-32-212 CITY SURCHARGE | 615.82 | 341.68 | 475.00 | 71.9% | 455.57 | 350 | | 50 New Construction (FY 2019), 70 New Construction (FY 2018), 83 New Construction (FY 2017), 80 New Construction (FY 2016), 70 (FY 2015). |
| 10-32-230 ROAD EXCAVATION INSPECTION FEE | 400.00 | 7,000.00 | 150.00 | 4666.7% | 9,333.33 | 7,000 | | \$500 per road cut. |
| 10-32-250 ANIMAL LICENSES | 1,420.00 | 935.00 | 1,000.00 | 93.5% | N/A | 600 | | Pass through to Heber City. |
| TOTALS: | 516,829.56 | 306,147.88 | 368,409.00 | 83.1% | N/A | 276,010 | -92,399.00 -25.08% | |
| <u>INTERGOVERNMENTAL REVENUE</u> | | | | | | | | |
| 10-33-560 CLASS "C" ROAD FUNDS | 216,878.60 | 193,179.12 | 170,000.00 | 113.6% | 257,572.16 | 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 | 781.68 | -7,587.55 | 200.00 | ##### | N/A | 0 | | Historic preservation website, plaques and book. No longer used. Revenue and expenses booked in liability account. |
| 10-33-760 BACKNET GRANT | 62,696.61 | 27,085.56 | 65,000.00 | 41.7% | 36,114.08 | 65,000 | | Reimbursement for expenses. |
| TOTALS: | 280,356.89 | 212,677.13 | 235,200.00 | 90.4% | 293,686.24 | 300,000 | 64,800.00 27.55% | |

**GENERAL FUND
REVENUE**
(FY 2018 Budget - Beginning)

| | 2017 ACTUAL | 2018 YTD | 2018 BUDGET | % | YR END EST | 2019 PROPOSED | SOURCE | COMMENTS |
|-----------------------------|--------------------------------|------------|-------------|------------|------------|---------------|---------|--------------------------------------------------------------------------------------------------------------------------------------------------|
| <u>SERVICES</u> | | | | | | | | |
| 10-34-430 | MSD - ADMINISTRATION | 24,851.25 | 22,662.50 | 25,000.00 | 90.7% | 30,216.67 | 32,000 | Paid quarterly. Reimbursement for expenses. |
| 10-34-435 | MSD - PUBLIC WORKS | 27,325.00 | 22,181.25 | 25,000.00 | 88.7% | 29,575.00 | 32,000 | Paid quarterly. Reimbursement for expenses. |
| 10-34-440 | MSD - EQUIPMENT USAGE | 0.00 | 0.00 | 0.00 | #DIV/0! | 0.00 | 25,000 | Paid quarterly. Reimbursement for expenses. |
| 10-34-450 | IRRIGATION CO - ADMINISTRATION | 0.00 | 0.00 | 0.00 | #DIV/0! | 0.00 | 0 | Reimbursement for expenses. 40% of 1 FTE. |
| 10-34-452 | IRRIGATION CO - PUBLIC WORKS | 0.00 | 0.00 | 0.00 | #DIV/0! | 0.00 | 0 | Reimbursement for expenses. |
| 10-34-455 | IRRIGATION CO - EQUIPMENT USE | 0.00 | 0.00 | 0.00 | #DIV/0! | 0.00 | 0 | Reimbursement for expenses. |
| 10-34-740 | ZONING AND DEVELOPMENT FEES | 167,348.00 | 18,659.00 | 50,000.00 | 37.3% | 24,878.67 | 70,000 | |
| 10-34-743 | DEVELOPMENT ENGINEERING FEES | 135,993.71 | 127,625.63 | 95,000.00 | 134.3% | 170,167.51 | 160,000 | Pass through to City Engineer. |
| 10-34-744 | DEVELOPMENT LEGAL FEES | 8,246.00 | 19,418.75 | 3,000.00 | 647.3% | 25,891.67 | 10,000 | Pass through to City Attorney. |
| 10-34-830 | BURIAL AND ASSESSMENTS | 36,450.00 | 23,100.00 | 25,000.00 | 92.4% | 30,800.00 | 25,000 | Just burials (opening and closing). |
| TOTALS: | | 400,213.96 | 233,647.13 | 223,000.00 | 104.8% | 311,529.51 | 354,000 | 131,000.00 58.74% |
| <u>MISCELLANEOUS</u> | | | | | | | | |
| 10-36-100 | INTEREST EARNINGS | 2,780.79 | 2,670.40 | 2,200.00 | 121.4% | 3,560.53 | 2,200 | |
| 10-36-200 | RENTS - BUILDINGS | 26,845.00 | 22,925.00 | 20,000.00 | 114.6% | 30,566.67 | 0 | Should be used for building repairs and improvements. Transferred to CIP Fund. |
| 10-36-201 | TOWN HALL RENT | 0.00 | 0.00 | 0.00 | #DIV/0! | 0.00 | 15,000 | Should be used for building repairs and improvements. |
| 10-36-202 | COMMUNITY CENTER RENT | 0.00 | 0.00 | 0.00 | #DIV/0! | 0.00 | 8,500 | Should be used for building repairs and improvements. |
| 10-36-203 | OFFICE BUILDING RENT | 0.00 | 0.00 | 0.00 | #DIV/0! | 0.00 | 0 | Should be used for building repairs and improvements. MSD office rental (\$7,200) and equipment usage (\$3,600) booked into Services Department. |
| 10-36-205 | SPECIAL EVENTS | 3,225.00 | 500.00 | 3,100.00 | 16.1% | 666.67 | 3,300 | \$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 | 0.00 | 0.00 | #DIV/0! | 0.00 | 500 | Should be used for park maintenance. |
| 10-36-212 | CENTENNIAL PARK RENT | 0.00 | 0.00 | 0.00 | #DIV/0! | 0.00 | 0 | Should be used for park maintenance. |
| 10-36-213 | HAMLET PARK RENT | 0.00 | 0.00 | 0.00 | #DIV/0! | 0.00 | 500 | Should be used for park maintenance. |
| 10-36-214 | VALAIS PARK RENT | 0.00 | 0.00 | 0.00 | #DIV/0! | 0.00 | 500 | Should be used for park maintenance. |
| 10-36-215 | ALPENHOF PARK RENT | 0.00 | 0.00 | 0.00 | #DIV/0! | 0.00 | 0 | Should be used for park maintenance. |
| 10-36-520 | BOND/DEPOSIT FORFEITURE | 17,500.00 | 0.00 | 4,000.00 | 0.0% | 0.00 | 4,000 | |
| 10-36-720 | CEMETERY LOT SALES | 30,200.00 | 12,500.00 | 10,000.00 | 125.0% | 16,666.67 | 10,000 | Only residents in 84049 ZIP can purchase lots. Transferred to CIP Fund. |
| 10-36-900 | MISCELLANEOUS | 1,970.73 | 5,499.56 | 2,500.00 | 220.0% | 7,332.75 | 2,500 | Includes Costco memberships (\$360). Reimbursements for holiday lights. |
| TOTALS: | | 82,521.52 | 44,094.96 | 41,800.00 | 105.5% | 58,793.28 | 47,000 | 5,200.00 |

**GENERAL FUND
REVENUE**
(FY 2018 Budget - Beginning)

| | 2017 ACTUAL | 2018 YTD | 2018 BUDGET | % | YR END EST | 2019 PROPOSED | SOURCE | COMMENTS |
|-------------------------------------------|--------------|--------------|--------------|---------|------------|---------------|------------|------------|
| | | | | | | | 12.44% | |
| <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 | 4,087,730.68 | 3,100,745.45 | 3,403,409.00 | 91.1% | N/A | 3,786,710 | 383,301.00 | |
| | | | | | | | 11.26% | |
| | | | | | | | 5% | 189,335.50 |
| | | | | | | | 25% | 946,677.50 |

**GENERAL FUND
EXPENDITURES**

(FY 2018 Budget - Beginning)

| | 2017 ACTUAL | 2018 YTD | 2018 BUDGET | % | YR END EST | 2019 PROPOSED | SOURCE | COMMENTS |
|---------------------------------------|------------------|------------------|------------------|--------------|------------|---------------|-----------------|---------------------------------------------------------------------------------------------------------------------------------------------------|
| <u>MAYOR AND COUNCIL</u> | | | | | | | | |
| 10-41-110 SALARIES AND WAGES | 57,360.29 | 42,810.92 | 57,090.00 | 75.0% | 57,081.23 | 57,081 | General Fund | |
| 10-41-130 EMPLOYEE BENEFITS | 4,366.71 | 3,275.00 | 4,370.00 | 74.9% | 4,366.67 | 4,367 | General Fund | |
| 10-41-230 MILEAGE | 0.00 | 0.00 | 2,400.00 | 0.0% | 0.00 | 2,400 | General Fund | \$2,400 (Mileage for conferences - \$400 x 6) |
| 10-41-240 OFFICE SUPPLIES AND EXPENSE | 1,319.64 | 3,663.70 | 1,000.00 | 366.4% | 4,884.93 | 3,600 | General Fund | \$1,000 (Office Supplies). \$2,000 (Livestreaming Equipment), \$600 (Livestreaming service - \$50/Mo.). |
| 10-41-250 DINNER SOCIAL | 2,484.40 | 1,588.02 | 2,800.00 | 56.7% | N/A | 2,800 | General Fund | Appreciation socials in January and/or June. |
| 10-41-330 EDUCATION AND TRAINING | 70.00 | 0.00 | 3,000.00 | 0.0% | 0.00 | 3,000 | General Fund | Encourage attending local conferences that do not include lodging and per diem. \$500 x 6.) |
| 10-41-610 MISCELLANEOUS | 279.78 | 419.72 | 300.00 | 139.9% | 559.63 | 300 | General Fund | Swiss Days parade candy |
| 10-41-650 MERIT RAISES/BONUSES | 0.00 | 0.00 | 1,650.00 | 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: | 65,880.82 | 51,757.36 | 72,610.00 | 71.3% | N/A | 75,248 | 2,638.09 | 3.63% |

**GENERAL FUND
EXPENDITURES**
(FY 2018 Budget - Beginning)

| | 2017 ACTUAL | 2018 YTD | 2018 BUDGET | % | YR END EST | 2019 PROPOSED | SOURCE | COMMENTS |
|------------------------------------------|-------------|------------|-------------|--------|------------|---------------|--------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <u>ADMINISTRATIVE</u> | | | | | | | | |
| 10-43-125 SALARIES AND WAGES | 168,758.39 | 128,560.78 | 181,445.00 | 70.9% | 171,414.37 | 175,159 | 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 | 74,112.73 | 57,164.29 | 76,789.00 | 74.4% | 76,219.05 | 74,801 | 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 | 6,279.41 | 2,322.76 | 6,125.00 | 37.9% | 3,097.01 | 5,125 | 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 | 1,422.70 | 113.32 | 2,100.00 | 5.4% | 151.09 | 2,100 | General Fund | |
| 10-43-230 MILEAGE | 383.99 | 0.00 | 1,000.00 | 0.0% | 0.00 | 1,000 | General Fund | Conferences and meetings outside of the County. |
| 10-43-240 OFFICE SUPPLIES AND EXPENSE | 4,860.86 | 927.48 | 6,575.00 | 14.1% | 1,236.64 | 6,675 | General Fund | \$5,000 (Office Supplies), \$1,200 (Computer w/Monitor), \$100 (Labor Posters), \$375 (QuickBooks Payroll Subscription). |
| 10-43-280 TELEPHONE | 6,244.54 | 7,927.43 | 7,200.00 | 110.1% | 10,569.91 | 7,200 | General Fund | Office Building |
| 10-43-330 EDUCATION AND TRAINING | 364.00 | 1,448.84 | 4,200.00 | 34.5% | 1,931.79 | 5,000 | General Fund | Payroll, Treasurer, Recorder/Deputy Recorder. |
| 10-43-510 INSURANCE AND SURETY BONDS | 54,419.56 | 68,708.43 | 62,031.00 | 110.8% | 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 | 0.00 | 4.00 | 2,500.00 | 0.2% | 5.33 | 2,500 | General Fund | \$2,500 (Misc.) |
| 10-43-735 CAPITAL OUTLAY - VEHIC REPLACE | 1,000.00 | 1,470.00 | 1,470.00 | 100.0% | N/A | 1,463 | 1,463 | Transfer to CIP Fund. |
| TOTALS: | 317,846.18 | 268,647.33 | 351,435.00 | 76.4% | N/A | 343,063 | -8,372.43 | -2.38% |

**GENERAL FUND
EXPENDITURES**
(FY 2018 Budget - Beginning)

| | 2017 ACTUAL | 2018 YTD | 2018 BUDGET | % | YR END EST | 2019 PROPOSED | SOURCE | COMMENTS |
|--------------------------------------|-------------|------------|-------------|---------|------------|---------------|-----------------------|-----------------------------------------------------------------------------------------------------------------------------------------|
| <u>PROFESSIONAL SERVICES</u> | | | | | | | | |
| 10-45-605 ACCOUNTING | 12,300.00 | 8,700.00 | 18,000.00 | 48.3% | 11,600.00 | 18,000 | General Fund | |
| 10-45-611 LEGAL - GENERAL | 71,295.21 | 68,604.17 | 56,400.00 | 121.6% | 91,472.23 | 71,400 | General Fund | Flat rate for 40 hrs. per month (\$60,000 with \$56,400 in General Fund and \$3,600 in the Water Fund). \$15,000 (Litigation). |
| 10-45-612 LEGAL - DEVELOPMENT REVIEW | 9,026.25 | 37,689.00 | 3,000.00 | 1256.3% | 50,252.00 | 10,000 | Reimbursed | Pass through Account |
| 10-45-615 COMPUTER SERVICES | 33,466.88 | 23,120.16 | 20,850.00 | 110.9% | 30,826.88 | 30,850 | 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 | 10,000.00 | 10,250.00 | 10,000.00 | 102.5% | N/A | 10,300 | General Fund | Audit |
| 10-45-672 ENGINEERING - GENERAL | 52,332.34 | 22,036.34 | 40,600.00 | 54.3% | 29,381.79 | 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 | 115,540.24 | 147,134.06 | 95,000.00 | 154.9% | 196,178.75 | 160,000 | Reimbursed | Pass through Account |
| TOTALS: | 303,960.92 | 317,533.73 | 243,850.00 | 130.2% | 409,711.64 | 341,150 | 97,300.00 39.90% | |
| <u>CONTRACT SERVICES</u> | | | | | | | | |
| SALARIES AND WAGES | 0.00 | 0.00 | 0.00 | #DIV/0! | 0.00 | 85,187 | | 1 PW Employee, Becky Wood (75%). |
| EMPLOYEES BENEFITS | 0.00 | 0.00 | 0.00 | #DIV/0! | 0.00 | 40,602 | | 1 PW Employee, Becky Wood (75%). |
| SUPPLIES AND MAINTENANCE | 0.00 | 0.00 | 0.00 | #DIV/0! | 0.00 | 2,665 | | \$1,215 (Clothing Allowance - 1 Employee), \$1,450 (Cell Phone - 1 Employee). |
| MISCELLANEOUS | 0.00 | 0.00 | 0.00 | #DIV/0! | 0.00 | | | |
| EQUIPMENT RENTAL AND LEASE | 0.00 | 0.00 | 0.00 | #DIV/0! | 0.00 | | | Charge for equipment? |
| CAPITAL OUTLAY - VEH. REPL. | 0.00 | 0.00 | 0.00 | #DIV/0! | 0.00 | | | |
| TOTALS: | 0.00 | 0.00 | 0.00 | #DIV/0! | 0.00 | 128,454 | 128,454.26 #DIV/0! | |

**GENERAL FUND
EXPENDITURES**
(FY 2018 Budget - Beginning)

| | 2017 ACTUAL | 2018 YTD | 2018 BUDGET | % | YR END EST | 2019 PROPOSED | SOURCE | COMMENTS |
|---------------------------------------|-------------|------------|-------------|---------|------------|---------------|--------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <u>NON-DEPARTMENTAL</u> | | | | | | | | |
| 10-50-112 WAGES - SEWER | 43,012.90 | 0.00 | 0.00 | #DIV/0! | 0.00 | 0 | General Fund | |
| 10-50-130 EMPLOYEE BENEFITS | 17,777.13 | 0.00 | 0.00 | #DIV/0! | 0.00 | 0 | General Fund | |
| 10-50-140 PUBLIC WORKS WAGES | 0.00 | 201,428.48 | 259,694.00 | 77.6% | 268,571.31 | 253,887 | General Fund | 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 | 10,210.03 | 20,400.00 | 50.0% | 13,613.37 | 21,000 | General Fund | Snow plowing and Saturday funerals. |
| 10-50-150 PUBLIC WORK BENEFITS | 0.00 | 84,772.01 | 120,772.00 | 70.2% | 113,029.35 | 112,160 | General Fund | 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 | 8,601.41 | 9,229.93 | 26,769.00 | 34.5% | 12,306.57 | 15,170 | General Fund | \$6,500 (Plotter Supplies), \$7,670 (Office Supplies), \$1,000 (Stamps). |
| 10-50-500 ELECTIONS | 3,000.00 | 25.44 | 3,000.00 | 0.8% | 33.92 | 3,000 | General Fund | |
| 10-50-615 MISCELLANEOUS | 9,360.59 | 2,075.40 | 4,588.00 | 45.2% | 2,767.20 | 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 | 4,177.43 | 244.80 | 7,000.00 | 3.5% | 326.40 | 7,000 | General Fund | Service contracts for copiers and plotter. |
| TOTALS: | 85,929.46 | 307,986.09 | 442,223.00 | 69.6% | 410,648.12 | 425,312 | | -16,911.20 -3.82% |

**GENERAL FUND
EXPENDITURES**
(FY 2018 Budget - Beginning)

| | 2017 ACTUAL | 2018 YTD | 2018 BUDGET | % | YR END EST | 2019 PROPOSED | SOURCE | COMMENTS |
|----------------------------------------|-------------|------------|-------------|---------|------------|---------------|--------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <u>BUILDINGS</u> | | | | | | | | |
| 10-51-110 SALARIES AND WAGES | 12,252.28 | 0.00 | 0.00 | #DIV/0! | 0.00 | 0 | General Fund | |
| 10-51-130 EMPLOYEE BENEFITS | 4,925.97 | 0.00 | 0.00 | #DIV/0! | 0.00 | 0 | General Fund | |
| 10-51-250 EQUIP,SUPPLIES & MAINTENANCE | 37,217.75 | 32,559.88 | 28,000.00 | 116.3% | 43,413.17 | 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 | 42,820.97 | 31,403.56 | 43,630.00 | 72.0% | 41,871.41 | 48,160 | General Fund | Water, Power, Garbage, Natural Gas, Sewer. |
| 10-51-620 CONTRACT SERVICES | 11,000.00 | 10,000.00 | 12,000.00 | 83.3% | 13,333.33 | 14,400 | General Fund | \$12,600 (Cleaning of Buildings), \$1,800 (Flag Maintenance and Rotation). |
| TOTALS: | 108,216.97 | 73,963.44 | 83,630.00 | 88.4% | 98,617.92 | 100,635 | 17,005.00 | 20.33% |
| <u>EQUIPMENT MAINTENANCE</u> | | | | | | | | |
| 10-53-110 SALARIES AND WAGES | 39,089.34 | 0.00 | 0.00 | #DIV/0! | 0.00 | 0 | General Fund | |
| 10-53-130 EMPLOYEE BENEFITS | 16,065.92 | 0.00 | 0.00 | #DIV/0! | 0.00 | 0 | General Fund | |
| 10-53-250 EQUIP,SUPPLIES & MAINTENANCE | 63,591.40 | 46,103.55 | 53,660.00 | 85.9% | 61,471.40 | 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 | 22,485.53 | 15,361.18 | 33,000.00 | 46.5% | 20,481.57 | 25,000 | General Fund | Fuel |
| 10-53-330 EDUCATION AND TRAINING | 140.20 | 263.22 | 1,000.00 | 26.3% | 350.96 | 2,000 | General Fund | Safety Training |
| 10-53-740 CAPITAL OUTLAY - VEH. REPL. | 152,660.00 | 153,000.00 | 153,000.00 | 100.0% | N/A | 153,000 | 320,000 | Transfer to CIP Fund. |
| TOTALS: | 294,032.39 | 214,727.95 | 240,660.00 | 89.2% | 82,303.93 | 235,700 | -4,960.00 | -2.06% |

**GENERAL FUND
EXPENDITURES**
(FY 2018 Budget - Beginning)

| | 2017 ACTUAL | 2018 YTD | 2018 BUDGET | % | YR END EST | 2019 PROPOSED | SOURCE | COMMENTS |
|---------------------------------------|-------------|------------|-------------|--------|------------|---------------|--------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <u>PLANNING AND ZONING</u> | | | | | | | | |
| 10-55-110 SALARIES AND WAGES | 135,007.52 | 105,238.72 | 130,157.00 | 80.9% | 140,318.29 | 147,202 | General Fund | Planning Director (40 hrs. wk.) and Planning Assistant (40 hrs. wk.). Enforcement employee? |
| 10-55-115 COMP TIME | 0.00 | 0.00 | 3,500.00 | 0.0% | 0.00 | 3,000 | General Fund | |
| 10-55-130 EMPLOYEE BENEFITS | 43,751.75 | 33,830.26 | 46,284.00 | 73.1% | 45,107.01 | 61,825 | General Fund | Planning Director (40 hrs. wk.) and Planning Assistant (40 hrs. wk.). Enforcement employee? |
| 10-55-220 PUBLIC NOTICES | 4,132.51 | 5,725.98 | 3,500.00 | 163.6% | 7,634.64 | 3,500 | General Fund | |
| 10-55-240 OFFICE SUPPLIES AND EXPENSE | 2,648.93 | 5,138.04 | 4,116.00 | 124.8% | 6,850.72 | 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 | 689.84 | 1,372.02 | 3,500.00 | 39.2% | 1,829.36 | 3,500 | General Fund | \$800 (APA Fall Conference), \$1,500 (APA Spring Conference), \$1,200 (Business License Conference). |
| 10-55-605 MEMBERSHIPS | 50.00 | 481.00 | 500.00 | 96.2% | N/A | 500 | General Fund | APA Membership Dues |
| 10-55-610 MISCELLANEOUS | -137.00 | 138.00 | 500.00 | 27.6% | 184.00 | 11,000 | General Fund | \$1,000 (Misc.), \$10,000 (Bonding Ballot Costs). |
| 10-55-620 CONTRACT SERVICES | 1,601.00 | 2,755.00 | 1,634.00 | 168.6% | N/A | 2,755 | 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 | 1,000.00 | 1,470.00 | 1,470.00 | 100.0% | N/A | 1,463 | 1,463 | Transfer to CIP Fund. |
| TOTALS: | 188,744.55 | 156,149.02 | 195,261.00 | 80.0% | 201,924.03 | 239,001 | 43,739.60 | 22.40% |

**GENERAL FUND
EXPENDITURES**
(FY 2018 Budget - Beginning)

| | 2017 ACTUAL | 2018 YTD | 2018 BUDGET | % | YR END EST | 2019 PROPOSED | SOURCE | COMMENTS |
|---------------------------------------|-------------|------------|-------------|--------|------------|---------------|--------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <u>BUILDING SAFETY</u> | | | | | | | | |
| 10-56-110 SALARIES AND WAGES | 144,228.80 | 111,069.46 | 156,464.00 | 71.0% | 148,092.61 | 151,882 | 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 | 1,000.00 | 0.0% | 0.00 | 500 | General Fund | Building Safety Official (40 hrs. wk.), Building Inspector (40 hrs. wk.), Assistant (40 hrs. wk.). |
| 10-56-130 EMPLOYEE BENEFITS | 72,690.31 | 49,487.57 | 62,586.00 | 79.1% | 65,983.43 | 66,101 | General Fund | Building Safety Official (40 hrs. wk.), Building Inspector (40 hrs. wk.), Assistant (40 hrs. wk.). |
| 10-56-230 MILEAGE | 641.30 | 311.30 | 1,000.00 | 31.1% | 415.07 | 1,000 | General Fund | Training |
| 10-56-240 OFFICE SUPPLIES AND EXPENSE | 5,398.64 | 3,025.62 | 6,580.00 | 46.0% | 4,034.16 | 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 | 16,300.53 | 6,687.77 | 12,000.00 | 55.7% | 8,917.03 | 12,000 | General Fund | Outside plan review as needed. |
| 10-56-330 EDUCATION AND TRAINING | 2,409.60 | 1,613.90 | 3,000.00 | 53.8% | 2,151.87 | 4,000 | General Fund | Training - 3 Employees. Increase due to reduction in state training subsidy. |
| 10-56-605 MEMBERSHIPS AND LICENSES | 245.00 | 856.00 | 490.00 | 174.7% | N/A | 485 | 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 | 126.00 | 0.00 | 2,500.00 | 0.0% | 0.00 | 2,500 | General Fund | 2018 Code Books (Adopted in 2019 State Legislative Session). |
| 10-56-650 REIMBURSABLES | 0.00 | 0.00 | 500.00 | 0.0% | 0.00 | 500 | Reimbursed | Pass through |
| 10-56-735 CAPITAL OUTLAY - VEHIC REPL | 4,000.00 | 5,680.00 | 5,680.00 | 100.0% | N/A | 5,679 | 5,679 | Transfer to CIP Fund. |
| TOTALS: | 246,040.18 | 178,731.62 | 251,800.00 | 71.0% | 229,594.16 | 251,267 | -533.12 | -0.21% |

**GENERAL FUND
EXPENDITURES**
(FY 2018 Budget - Beginning)

| | 2017 ACTUAL | 2018 YTD | 2018 BUDGET | % | YR END EST | 2019 PROPOSED | SOURCE | COMMENTS |
|-----------------------------------------|-------------|------------|-------------|--------|------------|---------------|----------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <u>PUBLIC SAFETY</u> | | | | | | | | |
| 10-57-110 SALARIES AND WAGES | 26,596.86 | 19,776.40 | 31,922.00 | 62.0% | 26,368.53 | 20,462 | 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 | 2,032.59 | 1,521.17 | 2,712.00 | 56.1% | 2,028.23 | 1,565 | 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 | 694.12 | 759.96 | 970.00 | 78.3% | 1,013.28 | 1,000 | General Fund | \$1,000 (Safety vests and safety devices for crossing guards) |
| 10-57-610 MISCELLANEOUS | 500.00 | 1,909.00 | 1,500.00 | 127.3% | 2,545.33 | 1,200 | General Fund | \$1,200 (Donation for Emergency Preparedness Fair). |
| 10-57-625 ANIMAL CONTROL MAINT COSTS | 34,492.55 | 42,643.17 | 67,500.00 | 63.2% | 56,857.56 | 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 | 1,420.00 | 0.00 | 1,000.00 | 0.0% | N/A | 600 | Sale of Dog Licenses | Pass through to Heber City. |
| 10-57-630 LAW ENFORCEMENT | 121,911.15 | 84,060.16 | 118,005.00 | 71.2% | 112,080.21 | 232,917 | 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), \$110,000 (Additional FT Officer). |
| 10-57-670 BACKNET - TRAVEL | 15,641.10 | 6,054.70 | 20,000.00 | 30.3% | 8,072.93 | 20,000 | Grant | Pass Through Account |
| 10-57-675 BACKNET - EQUIP SUPPLIES OPER | 38,854.04 | 14,211.47 | 30,000.00 | 47.4% | 18,948.63 | 30,000 | Grant | Pass Through Account |
| 10-57-680 BACKNET - CONFIDENTIAL FUNDS | 12,000.00 | 8,000.00 | 15,000.00 | 53.3% | 10,666.67 | 15,000 | Grant | Pass Through Account |
| TOTALS: | 254,142.41 | 178,936.03 | 288,609.00 | 62.0% | 238,581.37 | 387,745 | 99,135.77 | 34.35% |
| <u>ECONOMIC DEVELOPMENT</u> | | | | | | | | |
| 10-58-600 COUNTY ECONOMIC DEVELOPMENT | 25,000.00 | 25,000.00 | 25,000.00 | 100.0% | N/A | 25,000 | Transient Room Tax | Paid to Heber Valley Tourism and Development. |
| TOTALS: | 25,000.00 | 25,000.00 | 25,000.00 | 100.0% | 0.00 | 25,000 | 0.00 | 0.00% |

**GENERAL FUND
EXPENDITURES**
(FY 2018 Budget - Beginning)

| | | 2017 ACTUAL | 2018 YTD | 2018 BUDGET | % | YR END EST | 2019 PROPOSED | SOURCE | COMMENTS |
|-----------------------|-------------------------------|-------------|-----------|-------------|---------|------------|---------------|--------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <u>STREETS</u> | | | | | | | | | |
| 10-60-110 | SALARIES AND WAGES | 70,664.28 | 0.00 | 0.00 | #DIV/0! | 0.00 | 0 | Class C Road | |
| 10-60-130 | EMPLOYEE BENEFITS | 25,310.66 | 0.00 | 0.00 | #DIV/0! | 0.00 | 0 | Class C Road | |
| 10-60-240 | STREET SUPPLIES & MAINTENANCE | 10,738.34 | 34,967.76 | 21,680.00 | 161.3% | 46,623.68 | 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 | 3,708.75 | 4,510.00 | 5,000.00 | 90.2% | 6,013.33 | 5,000 | Class C Road | Routine Maintenance and Cleaning |
| 10-60-250 | STREET SIGN SUPPLIES & MAIN | 19,189.99 | 8,178.33 | 13,000.00 | 62.9% | 10,904.44 | 12,334 | Class C Road | |
| 10-60-255 | EQUIPMENT RENTAL AND LEASE | 4,250.00 | 5,809.50 | 8,000.00 | 72.6% | 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 | 200.00 | 134.12 | 3,000.00 | 4.5% | 178.83 | 3,000 | Class C Road | Road School - 2 Employees |
| 10-60-470 | STREET LIGHT UTILITIES | 151.70 | 109.31 | 150.00 | 72.9% | 145.75 | 150 | Class C Road | Valais Park entrance light and River Road roundabout. |
| 10-60-480 | ROAD MATERIALS | 13,068.42 | 9,146.63 | 20,000.00 | 45.7% | 12,195.51 | 15,000 | 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 | 15,835.57 | 8,259.39 | 16,000.00 | 51.6% | 11,012.52 | 16,000 | Class C Road | Salt Hauling |
| | TOTALS: | 163,117.71 | 71,115.04 | 86,830.00 | 81.9% | 87,074.05 | 85,818 | | -1,012.00 -1.17% |

**GENERAL FUND
EXPENDITURES**
(FY 2018 Budget - Beginning)

| | 2017 ACTUAL | 2018 YTD | 2018 BUDGET | % | YR END EST | 2019 PROPOSED | SOURCE | COMMENTS |
|--------------------------------------|-------------|-----------|-------------|---------|------------|---------------|-----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <u>PARKS AND RECREATION</u> | | | | | | | | |
| 10-70-110 SALARIES AND WAGES | 79,994.44 | 0.00 | 0.00 | #DIV/0! | 0.00 | 17,680 | General Fund | 1 Seasonal PW Employee (30 hrs.). |
| 10-70-130 EMPLOYEE BENEFITS | 32,668.59 | 0.00 | 0.00 | #DIV/0! | 0.00 | 1,768 | General Fund | 1 Seasonal PW Employee (30 hrs.). |
| 10-70-230 MILEAGE | 0.00 | 0.00 | 175.00 | 0.0% | N/A | 1,000 | General Fund | |
| 10-70-240 CONTRACT SERVICES | 41,381.04 | 33,515.82 | 68,700.00 | 48.8% | 44,687.76 | 80,435 | General Fund | \$66,000 (Mowing including Michie Lane Park), \$12,000 (Fertilization/Weed Control), \$2,435 (Flag Maintenance and Rotation). |
| 10-70-250 SUPPLIES AND MAINTENANCE | 37,726.91 | 20,380.69 | 38,595.00 | 52.8% | 27,174.25 | 91,035 | General Fund | \$50,000 (Supplies), \$20,000 (Wood Chips), \$10,000 (New and Replacement Trees), \$10,000 (New Sod and Grass / Topsoil / Treatment / Overseeding), \$185 (Clothing Allowance - 1 Seasonal Employee), \$850 (Cell Phone - 1 Part-Time Employee). |
| 10-70-255 EQUIPMENT RENTAL AND LEASE | 10,750.00 | 9,750.00 | 8,000.00 | 121.9% | 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 | 7,281.97 | 7,023.38 | 12,740.00 | 55.1% | 9,364.51 | 16,160 | General Fund | \$8,000 (Garbage), \$3,500 (Power), \$2,500 (Water), \$2,160 (Sewer). |
| 10-70-290 TRAILS | 7,500.00 | 0.00 | 10,000.00 | 0.0% | 0.00 | 54,000 | General Fund | \$50,000 (Trails Repairs), \$4,000 (Weed Spraying). |
| 10-70-330 EDUCATION AND TRAINING | 287.91 | 0.00 | 1,500.00 | 0.0% | 0.00 | 3,000 | General Fund | \$1,500 (Parks Conference), \$1,500 (CSPI Training). |
| 10-70-610 MISCELLANEOUS | 0.00 | 0.00 | 0.00 | #DIV/0! | 0.00 | 0 | General Fund | |
| 10-70-660 SPRING CLEAN-UP | 171.36 | 383.20 | 1,000.00 | 38.3% | N/A | 1,000 | General Fund | \$600 (Food), \$400 (Cleaning Supplies). |
| TOTALS: | 217,762.22 | 71,053.09 | 140,710.00 | 50.5% | 81,226.52 | 283,246 | 142,536.00 101.30% | |

**GENERAL FUND
EXPENDITURES**
(FY 2018 Budget - Beginning)

| | 2017 ACTUAL | 2018 YTD | 2018 BUDGET | % | YR END EST | 2019 PROPOSED | SOURCE | COMMENTS |
|----------------------------------------|-------------|-----------|-------------|---------|------------|---------------|--------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <u>CEMETERY</u> | | | | | | | | |
| 10-77-110 SALARIES AND WAGES | 40,402.35 | 0.00 | 0.00 | #DIV/0! | 0.00 | 0 | General Fund | |
| 10-77-130 EMPLOYEE BENEFITS | 15,119.63 | 0.00 | 0.00 | #DIV/0! | 0.00 | 0 | General Fund | |
| 10-77-250 EQUIP,SUPPLIES & MAINTENANCE | 21,413.18 | 9,164.86 | 20,000.00 | 45.8% | 12,219.81 | 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 | 10,500.00 | 14,500.00 | 8,000.00 | 181.3% | 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 | 3,069.44 | 2,222.22 | 7,736.00 | 28.7% | 2,962.96 | 7,736 | General Fund | \$4,000 (Garbage), \$3,400 (Power), \$336 (Culinary Water). |
| 10-77-620 CONTRACT SERVICES | 20,559.57 | 13,154.70 | 37,156.00 | 35.4% | 17,539.60 | 39,041 | General Fund | \$21,623 (Mowing), \$17,000 (Fertilization/Weed Control), \$418 (Flag Rotation). |
| TOTALS: | 111,064.17 | 39,041.78 | 72,892.00 | 53.6% | 32,722.37 | 85,945 | 13,053.00 17.91% | |
| <u>TOURISM AND CULTURE</u> | | | | | | | | |
| 10-78-110 SALARIES AND WAGES | 914.45 | 0.00 | 0.00 | #DIV/0! | 0.00 | 0 | | |
| 10-78-130 EMPLOYEE BENEFITS | 51.26 | 0.00 | 0.00 | #DIV/0! | 0.00 | 0 | | |
| 10-78-330 TOWN CHRISTMAS PARTY | 2,615.11 | 2,539.32 | 3,000.00 | 84.6% | N/A | 3,000 | General Fund | |
| 10-78-350 TOURISM | 32,405.09 | 4,549.22 | 24,500.00 | 18.6% | 6,065.63 | 34,525 | 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 | 25.00 | 150.00 | 16.7% | N/A | 150 | General Fund | \$40 (High School Honors Banquet) |
| TOTALS: | 36,010.91 | 7,113.54 | 27,650.00 | 25.7% | 6,065.63 | 37,675 | 10,025.00 36.26% | |

**GENERAL FUND
EXPENDITURES**
(FY 2018 Budget - Beginning)

| | 2017 ACTUAL | 2018 YTD | 2018 BUDGET | % | YR END EST | 2019 PROPOSED | SOURCE | COMMENTS |
|-------------------------------------------|--------------|--------------|--------------|---------|------------|---------------|--------------------|----------------------------------------------------------------------------------------------------|
| <u>TRANSFERS AND CONTRIBUTIONS</u> | | | | | | | | |
| 10-90-145 TRANSFER TO CDRA FUND | 64,349.70 | 0.00 | 71,100.00 | 0.0% | 0.00 | 71,100 | 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) | 455,824.55 | 44,068.35 | 473,170.00 | 9.3% | 58,757.80 | 569,182 | General Fund | |
| Highway Tax | | | | | | 170,000 | Highway Tax | |
| Class C Roads (Minus Streets Dept.) | | | | | | 149,182 | Class C Road | |
| Road Improvements | | | | | | 250,000 | General Fund | Minimum of \$250,000 Each Year. |
| 10-90-155 TRANSFER TO ICE RINK FUND | 50,492.46 | 213.02 | 85,160.00 | 0.3% | 284.03 | 67,290 | General Fund | |
| 10-90-160 TRANSFER TO CIP FUND (OTHER) | 786,781.51 | 208,500.00 | 233,319.00 | 89.4% | 278,000.00 | 372,775 | General Fund | |
| Buildings | | | | | | 23,500 | Rents - Bldgs. | |
| Special Events | | | | | | 4,800 | Special Events | |
| Cemetery | | | | | | 10,000 | Lots Sales | |
| Trails | | | | | | 0 | Trails Maint. | Transfer from Parks to CIP if not used in the budget year. |
| Transient Room Tax | | | | | | 34,475 | 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 | | | | | | 0 | General Fund | |
| 10-90-170 TRANSFER TO MBA FUND | 12,946.56 | 0.00 | 14,500.00 | 0.0% | 0.00 | 13,875 | 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: | 1,370,394.78 | 252,781.37 | 877,249.00 | 28.8% | 337,041.83 | 1,094,222 | 216,973.00 | 24.73% |
| TOTAL FUND EXPENDITURES | 3,788,143.67 | 2,214,537.39 | 3,400,409.00 | 65.1% | N/A | 4,139,480 | 739,070.99 | 21.73% |
| REVENUE OVER EXPENDITURES | 299,587.01 | 886,208.06 | 3,000.00 | | N/A | -352,770 | | |

**BACKNET FUND
RESERVES**
(FY 2018 Budget - Beginning)

| | CURRENT | OBLIGATED | REMAINING | COMMENTS |
|----------------------------------------|-----------------|------------------|-----------------|----------|
| <u>RESERVES</u> | | | | |
| 15-11500 CASH IN CHECKING (ZIONS BANK) | 4,419.08 | -3,500.00 | 919.08 | |
| 15-11-520 PETTY CASH | 300.00 | 0.00 | 300.00 | |
| | <u>4,719.08</u> | <u>-3,500.00</u> | <u>1,219.08</u> | |

**BACKNET FUND
REVENUE**
(FY 2018 Budget - Beginning)

| | 2017 ACTUAL | 2018 YTD | 2018 BUDGET | % | YR END EST | 2019 PROPOSED | SOURCE | COMMENTS |
|-------------------------------------------|-------------|----------|-------------|--------|------------|---------------|-------------|----------|
| <u>RESTITUTION REVENUE</u> | | | | | | | | |
| 15-31-250 RESTITUTION REVENUE | 441.04 | 924.65 | 350.00 | 264.2% | 1,232.87 | 500 | Restitution | |
| TOTALS: | 441.04 | 924.65 | 350.00 | 264.2% | 1,232.87 | 500 | 150.00 | |
| | | | | | | | 42.86% | |
| <u>TRANSFERS AND CONTRIBUTIONS</u> | | | | | | | | |
| 15-33-103 APPROPRIATED FUND BALANCE | 0.00 | 0.00 | 4,150.00 | 0.0% | 0.00 | 3,500 | Restitution | |
| TOTALS: | 0.00 | 0.00 | 4,150.00 | 0.0% | 0.00 | 3,500 | -650.00 | |
| | | | | | | | -15.66% | |
| TOTAL FUND REVENUE | 441.04 | 924.65 | 4,500.00 | 20.5% | N/A | 4,000 | -500.00 | |
| | | | | | | | -11.11% | |

**BACKNET FUND
EXPENDITURES**
(FY 2018 Budget - Beginning)

| | 2017 ACTUAL | 2018 YTD | 2018 BUDGET | % | YR END EST | 2019 PROPOSED | SOURCE | COMMENTS |
|-------------------------------------------|-------------|-----------|-------------|---------|------------|---------------|----------------|----------|
| <u>RESTITUTION EXPENDITURES</u> | | | | | | | | |
| 15-81-230 TRAVEL | 350.00 | 0.00 | 500.00 | 0.0% | 0.00 | 0 | Restitution | |
| 15-81-250 EQUIP, SUPPLIES & OPERATING | 3,530.23 | 3,336.92 | 4,000.00 | 83.4% | 4,449.23 | 4,000 | Restitution | |
| TOTALS: | 3,880.23 | 3,336.92 | 4,500.00 | 74.2% | N/A | 4,000 | -500.00 | |
| | | | | | | | -11.11% | |
| <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 | 3,880.23 | 3,336.92 | 4,500.00 | 74.2% | N/A | 4,000 | -500.00 | |
| | | | | | | | -11.11% | |
| REVENUE OVER EXPENDITURES | -3,439.19 | -2,412.27 | 0.00 | | N/A | 0 | | |

**COMMUNITY DEVELOPMENT AND RENEWAL AGENCY FUND
REVENUE**
(FY 2018 Budget - Beginning)

| | 2017 ACTUAL | 2018 YTD | 2018 BUDGET | % | YR END EST | 2019 PROPOSED | SOURCE | COMMENTS |
|-------------------------------------------|-------------|----------|-------------|------|------------|---------------|---------------|----------------------------------------------------------------------------------------------------|
| <u>CONTRIBUTIONS AND TRANSFERS</u> | | | | | | | | |
| 20-39-100 TRANSFER FROM GENERAL FUND | 64,349.70 | 0.00 | 71,100.00 | 0.0% | 0.00 | 71,100 | Tax Revenue | Concludes December 2024 or \$1.2 million whichever comes first. Paid \$651,305 as of January 2018. |
| TOTALS: | 64,349.70 | 0.00 | 71,100.00 | 0.0% | 0.00 | 71,100 | 0.00 0.00% | |
| TOTAL FUND REVENUE | 64,349.70 | 0.00 | 71,100.00 | 0.0% | N/A | 71,100 | 0.00 0.00% | |

**COMMUNITY DEVELOPMENT AND REVNEWAL AGENCY FUND
EXPENDITURES**
(FY 2018 Budget - Beginning)

| | 2017 ACTUAL | 2018 YTD | 2018 BUDGET | % | YR END EST | 2019 PROPOSED | SOURCE | COMMENTS |
|-------------------------------------------|------------------|-------------------|------------------|--------------|------------|---------------|-------------|----------------------------------------------------------------------------------------------------------------------------------------------|
| <u>42 WEST MAIN STREET PROJECT</u> | | | | | | | | |
| 20-44-110 REAL PROPERTY TAX | 1,964.08 | 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 | 848.27 | 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 | 40,569.36 | 38,644.70 | 44,600.00 | 86.6% | 51,526.27 | 44,600 | Tax Revenue | City. Concludes December 2024 or \$1.2 million whichever comes first. |
| 20-44-140 RESORT TAX | 20,967.99 | 20,385.02 | 23,400.00 | 87.1% | 27,180.03 | 23,400 | Tax Revenue | City. Concludes December 2024 or \$1.2 million whichever comes first. |
| TOTALS: | <u>64,349.70</u> | <u>59,029.72</u> | <u>71,100.00</u> | <u>83.0%</u> | <u>N/A</u> | <u>71,100</u> | | <u>0.00</u> 0.00% |
| TOTAL FUND EXPENDITURES | <u>64,349.70</u> | <u>59,029.72</u> | <u>71,100.00</u> | <u>83.0%</u> | <u>N/A</u> | <u>71,100</u> | | <u>0.00</u> 0.00% |
| REVENUE OVER EXPENDITURES | <u>0.00</u> | <u>-59,029.72</u> | <u>0.00</u> | | <u>N/A</u> | <u>0</u> | | |

**MUNICIPAL BUILDING AUTHORITY FUND
REVENUE**
(FY 2018 Budget - Beginning)

| | 2017 ACTUAL | 2018 YTD | 2018 BUDGET | % | YR END EST | 2019 PROPOSED | SOURCE | COMMENTS |
|-------------------------------------------|-------------|----------|-------------|------|------------|---------------|-------------------|--------------------------------------------------------------------------------|
| <u>CONTRIBUTIONS AND TRANSFERS</u> | | | | | | | | |
| 41-39-210 TRANSFER FROM GENERAL FUND | 12,946.56 | 0.00 | 14,500.00 | 0.0% | 0.00 | 13,875 | General Fund | Cemetery Bonds. Completed in 2023. Remaining balance \$67,975 as of 3/31/2017. |
| TOTALS: | 12,946.56 | 0.00 | 14,500.00 | 0.0% | 0.00 | 13,875 | -625.00 -4.31% | |
| TOTAL FUND REVENUE | 12,946.56 | 0.00 | 14,500.00 | 0.0% | N/A | 13,875 | -625.00 -4.31% | |

**MUNICIPAL BUILDING AUTHORITY FUND
EXPENDITURES**
(FY 2018 Budget - Beginning)

| | 2017 ACTUAL | 2018 YTD | 2018 BUDGET | % | YR END EST | 2019 PROPOSED | SOURCE | COMMENTS |
|--------------------------------------|-------------|------------|-------------|--------|------------|---------------|-------------------|----------|
| <u>DEBT SERVICE</u> | | | | | | | | |
| 41-47-827 CEMETERY BOND - PRINCIPAL | 11,000.00 | 11,000.00 | 11,000.00 | 100.0% | N/A | 11,000 | General Fund | |
| 41-47-829 CEMETERY BOND - INTEREST | 2,025.00 | 1,750.00 | 2,100.00 | 83.3% | N/A | 1,475 | General Fund | |
| TOTALS: | 13,025.00 | 12,750.00 | 13,100.00 | 97.3% | N/A | 12,475 | -625.00 -4.77% | |
| <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 | 13,025.00 | 12,750.00 | 14,500.00 | 87.9% | N/A | 13,875 | -625.00 -4.31% | |
| REVENUE OVER EXPENDITURES | -78.44 | -12,750.00 | 0.00 | | N/A | 0 | | |

**CAPITAL IMPROVEMENT PROJECTS FUND
RESERVES**

(FY 2018 Budget - Beginning)

| | CURRENT | OBLIGATED | REMAINING | COMMENTS |
|-----------------------------------------|---------------------|---------------------|---------------------|------------------------------------------------------------------------------------------|
| <u>RESERVES</u> | | | | |
| 45-11600 PTIF - CIP | 420,067.30 | 330,000.00 | 501,067.30 | Public Treasurers' Investment Fund (PTIF) |
| 45-29805 Buildings | 36,160.00 | 23,500.00 | 59,660.00 | \$20,000 (FY 2017), \$15,000 (FY 2016), \$5,000 (FY 2015). Building Rental Fees. |
| 45-29810 Cemetery | 335,847.39 | 10,000.00 | 345,847.39 | \$7,000 (FY 2017), \$10,000 (FY 2016). Sale of Burial Lots. |
| 45-29815 Parks | 37,337.50 | 4,800.00 | 42,137.50 | \$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 | 34,475.00 | 143,772.95 | \$41,000 (FY 2016), \$10,000 (FY 2015). To be used for tourism and economic development. |
| 45-29830 Vehicle Replacement (PW) | 372,870.20 | 153,000.00 | 525,870.20 | \$19,600 (FY 2016). |
| 45-29835 Vehicle Replacement (Other) | 14,620.00 | 8,605.00 | 23,225.00 | \$4,000 (Building Safety), \$1,000 (Planning), \$1,000 (Administrative). |
| 45-11605 PTIF - TRAIL IMPACT RESTRICTED | 309,908.93 | 40,800.00 | 350,708.93 | Public Treasurers' Investment Fund (PTIF) - Restricted |
| 45-11620 PTIF - PARK IMPACT RESTRICTED | 326,810.67 | 51,000.00 | 377,810.67 | Public Treasurers' Investment Fund (PTIF) - Restricted |
| 45-11625 PTIF - PARKS CONTRIBUTION | 138,036.24 | 0.00 | 138,036.24 | Public Treasurers' Investment Fund (PTIF) |
| 45-11635 PTIF - TRANS IMPACT FEE | 1,340,351.78 | 138,500.00 | 1,478,851.78 | Public Treasurers' Investment Fund (PTIF) - Restricted |
| 45-11640 PTIF - ROADS | 285,658.41 | 569,182.00 | 854,840.41 | Public Treasurers' Investment Fund (PTIF) - Restricted |
| | 3,746,966.37 | 1,363,862.00 | 4,861,828.37 | |

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.

-333,729.95 Reserve account less required balance and not including sub-accounts for buildings, cemetery, parks, trails, transient room tax, vehicle replacement (PW) and vehicle replacement (Other).

CAPITAL IMPROVEMENT PROJECTS FUND
REVENUE
(FY 2018 Budget - Beginning)

| | 2017 ACTUAL | 2018 YTD | 2018 BUDGET | % | YR END EST | 2019 PROPOSED | SOURCE | COMMENTS |
|------------------------------------------|-------------|------------|-------------|---------|------------|---------------|--------------------|-------------------------------------------------------------------------------------------------------------------------------------------|
| REVENUE | | | | | | | | |
| 45-30-100 INTEREST EARNINGS | 46,952.47 | 32,535.33 | 35,000.00 | 93.0% | 43,380.44 | 30,000 | | |
| 45-30-110 INTEREST EARNINGS/PARKS | 3,198.75 | 4,399.16 | 1,000.00 | 439.9% | 5,865.55 | 1,000 | | |
| 45-30-130 INTEREST EARNINGS/TRANS IMPACT | 12,392.33 | 15,733.22 | 500.00 | 3146.6% | 20,977.63 | 1,000 | | |
| 45-30-134 INTEREST EARNINGS/TRAIL IMPACT | 3,276.03 | 3,619.46 | 500.00 | 723.9% | 4,825.95 | 500 | | |
| 45-30-500 PARK IMPACT FEES | 71,100.00 | 50,000.00 | 70,000.00 | 71.4% | 66,666.67 | 50,000 | | 50 New Construction (FY 2019), 70 New Construction (FY 2018), 83 New Construction (FY 2017), 80 New Construction (FY 2016), 70 (FY 2015). |
| 45-30-510 TRANS IMPACT FEES | 197,732.00 | 150,782.50 | 192,500.00 | 78.3% | 201,043.33 | 137,500 | | 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 | 57,226.00 | 40,300.00 | 56,420.00 | 71.4% | 53,733.33 | 40,300 | | 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) | 455,824.55 | 44,068.35 | 473,170.00 | 9.3% | 58,757.80 | 569,182 | | |
| Highway Tax | | | | | | 170,000 | Highway Tax | 0 |
| Class C Roads (Minus Streets Dept.) | | | | | | 149,182 | Class C Road | 0 |
| Road Improvements | | | | | | 250,000 | General Fund | Minimum of \$250,000 Each Year. |
| 45-30-602 GF (ADMIN - VEH REPL) | 1,000.00 | 1,470.00 | 1,470.00 | 100.0% | 1,960.00 | 1,463 | | |
| 45-30-604 GF (EQUIP MAINT - VEH REPL) | 152,660.00 | 153,000.00 | 153,000.00 | 100.0% | 204,000.00 | 153,000 | | |
| 45-30-606 GF (PLANNING - VEH REPL) | 1,000.00 | 1,470.00 | 1,470.00 | 100.0% | 1,960.00 | 1,463 | | |
| 45-30-608 GF (BUILD SAFETY - VEH REPL) | 4,000.00 | 5,680.00 | 5,680.00 | 100.0% | 7,573.33 | 5,679 | | |
| 45-30-650 GF (OTHER) | 786,781.51 | 208,500.00 | 233,320.00 | 89.4% | 278,000.00 | 372,775 | General Fund | |
| Buildings | | | | | | 23,500 | Rents - Bldgs. | 0 |
| Special Events | | | | | | 4,800 | Special Events | 0 |
| Cemetery | | | | | | 10,000 | Lots Sales | 0 |
| Trails | | | | | | 0 | Trails Maint. | Transfer from Parks to CIP if not used in the budget year. |
| Transient Room Tax | | | | | | 34,475 | Transient Room Tax | 0 |

**CAPITAL IMPROVEMENT PROJECTS FUND
REVENUE**
(FY 2018 Budget - Beginning)

| | 2017 ACTUAL | 2018 YTD | 2018 BUDGET | % | YR END EST | 2019 PROPOSED | SOURCE | COMMENTS |
|-------------------------------------|---------------------|-------------------|---------------------|--------------|------------|------------------|--------------|-----------------------------------------------------------------------------|
| Resort Tax | | | | | | 300,000 | 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 | 2,801,451.00 | 0.0% | N/A | 0 | CIP Reserves | |
| CIP - General | | | | | | 0 | | |
| Buildings | | | | | | 0 | | |
| Cemetery | | | | | | 0 | | |
| Parks | | | | | | 0 | | |
| Trails | | | | | | 0 | | |
| Transient Room Tax | | | | | | 0 | | |
| Vehicle Replacement (PW) | | | | | | 0 | | |
| Vehicle Replacement (Other) | | | | | | 0 | | |
| Trails Impact Fees | | | | | | 0 | | |
| Park Impact Fees | | | | | | 0 | | |
| Parks Annexation Contribution | | | | | | 0 | | |
| Transportation Impact Fees | | | | | | 0 | | |
| Roads | | | | | | 0 | | |
| TOTALS: | 1,793,143.64 | 711,558.02 | 4,025,481.00 | 17.7% | N/A | 1,363,862 | | -2,661,619.00 -66.12% |
| TOTAL FUND REVENUE | 1,793,143.64 | 711,558.02 | 4,025,481.00 | 17.7% | N/A | 1,363,862 | | -2,661,619.00 -66.12% |

**CAPITAL IMPROVEMENT PROJECTS FUND
EXPENDITURES**
(FY 2018 Budget - Beginning)

| | 2017 ACTUAL | 2018 YTD | 2018 BUDGET | % | YR END EST | 2019 PROPOSED | SOURCE | COMMENTS |
|--------------------------------------|-------------|------------|-------------|---------|------------|---------------|------------|---------------------------------------------------------------------------------------------|
| <u>CIP - SIDEWALKS</u> | | | | | | | | |
| 45-64-703 2017 SIDEWALK IMPROVEMENTS | 1,894.35 | 0.00 | 0.00 | #DIV/0! | 0.00 | 0 | | \$15,000 (Grind Down Trip Hazards), \$10,000 (Replacement). \$25,000 each year. |
| 45-64-704 2018 SIDEWALK IMPROVEMENTS | 0.00 | 14,197.08 | 25,000.00 | 56.8% | 18,929.44 | 0 | | \$15,000 (Grind Down Trip Hazards), \$10,000 (Replacement). \$25,000 each year. |
| 45-64-705 2019 SIDEWALK IMPROVEMENTS | 0.00 | 0.00 | 0.00 | #DIV/0! | 0.00 | 25,000 | | \$15,000 (Grind Down Trip Hazards), \$10,000 (Replacement). \$25,000 each year. |
| TOTALS: | 1,894.35 | 14,197.08 | 25,000.00 | 56.8% | 18,929.44 | 25,000 | 0.00 | 0.00% |
| <u>CIP - BUILDINGS</u> | | | | | | | | |
| 45-65-204 TOWN HALL | 21,200.00 | 0.00 | 5,000.00 | 0.0% | 0.00 | 74,000 | | \$70,000 (Treat Roof), \$4,000 (New Announcement Sign). |
| 45-65-215 COMMUNITY CENTER | 0.00 | 0.00 | 0.00 | #DIV/0! | 0.00 | 5,000 | | \$5,000 (Repair Roof). |
| 45-65-217 OFFICE BUILDING | 0.00 | 7,053.23 | 4,550.00 | 155.0% | 9,404.31 | 49,000 | | \$4,000 (Repair Entrance Doors), \$20,000 (New Outside Handrails), \$25,000 (New ADA Ramp). |
| 45-65-223 MAINTENANCE BUILDING | 13,467.24 | 26,400.00 | 330,000.00 | 8.0% | 35,200.00 | 250,000 | | Additional vehicle building. |
| 45-65-225 MAINTENANCE BUILDING YARD | 21,789.73 | 183,868.91 | 90,000.00 | 204.3% | 245,158.55 | 0 | | |
| 45-65-260 FIRE STATION | 2,205.00 | 0.00 | 0.00 | #DIV/0! | 0.00 | 0 | | |
| TOTALS: | 58,661.97 | 217,322.14 | 429,550.00 | 50.6% | 308,692.29 | 378,000 | -51,550.00 | -12.00% |

**CAPITAL IMPROVEMENT PROJECTS FUND
EXPENDITURES**
(FY 2018 Budget - Beginning)

| | 2017 ACTUAL | 2018 YTD | 2018 BUDGET | % | YR END EST | 2019 PROPOSED | SOURCE | COMMENTS |
|------------------------------------------|-------------|--------------|--------------|---------|--------------|---------------|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <u>CIP - STREETS</u> | | | | | | | | |
| 45-66-310 SURFACE TREATMENTS | 180,747.42 | 177,817.10 | 250,000.00 | 71.1% | 237,089.47 | 250,000 | | \$250,000 Per Year. |
| 45-66-336 SWISS ALPINE ROAD | 0.00 | 0.00 | 15,000.00 | 0.0% | 0.00 | 154,000 | | In conjunction with Saint-Prex Estates. |
| 45-66-342 600 NORTH | 0.00 | 0.00 | 0.00 | #DIV/0! | 0.00 | 77,000 | | In conjunction with Remund Farms PUD. |
| 45-66-380 SIGNAGE | 0.00 | 0.00 | 10,000.00 | 0.0% | 0.00 | 0 | | Wayfinding Signs? FY 2018 - Refurbish current? |
| 45-66-704 2017 ROAD IMPROVEMENTS | 251,875.81 | 1,705,372.86 | 1,300,000.00 | 131.2% | 2,273,830.48 | 0 | | \$1,317,145 (Michie Lane - Center St. to Fox Den Rd.), \$366,795 (Cari Lane - Homestead Dr. to Pine Canyon Rd.), \$243,238 (500 South - Stringtown Rd. to Cemetery). Includes Engineering. 2/3 of total project cost. |
| 45-66-705 2018 ROAD IMPROVEMENTS | 0.00 | 4,864.00 | 204,901.00 | 2.4% | 6,485.33 | 76,380 | | \$67,000 (Probst Way). \$9,380 (Engineering - 14%) |
| 45-66-706 2019 ROAD IMPROVEMENTS | 0.00 | 0.00 | 0.00 | #DIV/0! | 0.00 | 139,080 | | \$72,000 (200 East - Main to 100 North), \$50,000 (Creek Place Cul-de-Sac), \$17,080 (Engineering - 14%). |
| TOTALS: | 432,623.23 | 1,888,053.96 | 1,779,901.00 | 106.1% | 2,517,405.28 | 696,460 | -1,083,441.00 | -60.87% |
| <u>CIP - PARKS AND RECREATION</u> | | | | | | | | |
| 45-67-409 MICHIE LANE PARK IMPROVEMENTS | 0.00 | 76.32 | 150,000.00 | 0.1% | 101.76 | 150,000 | | Engineering, Pavilion, Concrete, BBQ Grills, Trees/Shrubs, Swing Set, Woodchips, Playground Equipment, Benches. |
| 45-67-411 HAMLET PARK IMPROVEMENTS | 0.00 | 0.00 | 0.00 | #DIV/0! | 0.00 | 110,000 | | \$70,000 (Replace Playground Equipment Boarder), \$40,000 (Boarder). |
| 45-67-412 ALPENHOF PARK IMPROVEMENTS | 0.00 | 0.00 | 0.00 | #DIV/0! | 0.00 | 0 | | |
| 45-67-413 VALAIS PARK IMPROVEMENTS | 4,530.75 | 0.00 | 0.00 | #DIV/0! | 0.00 | 10,000 | | \$10,000 (Dog Park Improvements). |
| 45-67-415 TRAILS | 428,718.74 | -45,920.05 | 0.00 | #DIV/0! | -61,226.73 | 100,000 | | Complete Trails Through Town. |
| 45-67-419 TOWN SQUARE IMPROVEMENTS | 0.00 | 5,611.55 | 5,000.00 | 112.2% | 7,482.07 | 0 | | Rewire Town Square. |
| 45-67-425 CENTENNIAL COMMITTEE | 0.00 | 0.00 | 25,000.00 | 0.0% | 0.00 | 25,000 | | |
| TOTALS: | 433,249.49 | -40,232.18 | 180,000.00 | -22.4% | -53,642.91 | 395,000 | 215,000.00 | 119.44% |
| <u>CIP - CEMETERY</u> | | | | | | | | |
| 45-68-512 IMPROVEMENTS | 0.00 | 0.00 | 120,000.00 | 0.0% | 0.00 | 325,000 | | \$25,000 (Fencing), \$300,000 (Additional Cemetery Roads). |
| TOTALS: | 0.00 | 0.00 | 120,000.00 | 0.0% | 0.00 | 325,000 | 205,000.00 | 170.83% |

**CAPITAL IMPROVEMENT PROJECTS FUND
EXPENDITURES**
(FY 2018 Budget - Beginning)

| | 2017 ACTUAL | 2018 YTD | 2018 BUDGET | % | YR END EST | 2019 PROPOSED | SOURCE | COMMENTS |
|-------------------------------------------|-------------------|-------------------|-------------------|---------------|------------|----------------|-------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <u>CIP - OTHER</u> | | | | | | | | |
| 45-69-605 Vehicles | 335,307.40 | 336,719.12 | 267,000.00 | 126.1% | N/A | 907,000 | | \$5,000 (Bat Wing Mower), \$60,000 (Pick-Up Truck with Service Bed - 1 Ton - Parks), \$50,000 (Tool-cat - Parks) \$10,000 (Snow blower Attachment - Parks), \$12,000 (Sweep Broom Attachment - Parks), \$5,000 (Spreader Attachment - Parks), \$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), \$425,000 (Vacuum Track - Will bill to departments). |
| TOTALS: | 335,307.40 | 336,719.12 | 267,000.00 | 126.1% | N/A | 907,000 | 640,000.00 239.70% | |
| <u>TRANSFERS AND CONTRIBUTIONS</u> | | | | | | | | |
| 45-90-150 UNAPPROPRIATED FUND BALANCE | 0.00 | 0.00 | 1,224,030.00 | 0.0% | N/A | 1,363,862 | | |
| Interest Earnings | | | | | | 30,000 | | |
| Interest Earnings - Park Impact Fees | | | | | | 1,000 | | |
| Interest Earnings - Trans. Impact Fees | | | | | | 1,000 | | |
| Interest Earnings - Trails Impact Fees | | | | | | 500 | | |
| Park Impact Fees | | | | | | 50,000 | | |
| Parks Annexation Contribution | | | | | | 0 | | |
| Transportation Impact Fees | | | | | | 137,500 | | |
| Trail Impact Fees | | | | | | 40,300 | | |
| Highway Tax | | | | | | 170,000 | Highway Tax | |
| Class C Roads (Minus Streets Dept.) | | | | | | 149,182 | 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 | | | | | | 23,500 | Rents - Bldgs. | |
| Special Events | | | | | | 4,800 | Special Events | |
| Cemetery | | | | | | 10,000 | Lots Sales | |

**CAPITAL IMPROVEMENT PROJECTS FUND
EXPENDITURES**

(FY 2018 Budget - Beginning)

| | 2017 ACTUAL | 2018 YTD | 2018 BUDGET | % | YR END EST | 2019 PROPOSED | SOURCE | COMMENTS |
|----------------------------------|---------------------|----------------------|---------------------|--------------|------------|-------------------|--------------------|-----------------------------------------------------------------------------|
| Trails | | | | | | | 0 Trails Maint. | |
| Transient Room Tax | | | | | | 34,475 | 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 | | | | | | 0 | General Fund | |
| TOTALS: | 0.00 | 0.00 | 1,224,030.00 | 0.0% | N/A | 1,363,862 | 139,832.00 | 11.42% |
| TOTAL FUND EXPENDITURES | 1,261,736.44 | 2,416,060.12 | 4,025,481.00 | 60.0% | N/A | 4,090,322 | 64,841.00 | 1.61% |
| REVENUE OVER EXPENDITURES | 531,407.20 | -1,704,502.10 | 0.00 | | N/A | -2,726,460 | | |

**WATER FUND
RESERVES**
(FY 2018 Budget - Beginning)

| | CURRENT | OBLIGATED | REMAINING | COMMENTS |
|---------------------------------------|---------------------|-------------------|---------------------|------------------------------------------------------------------------------|
| <u>RESERVES</u> | | | | |
| 51-11610 PTIF - WATER ACCOUNT | 4,115,633.86 | 37,500.00 | 4,153,133.86 | Public Treasurers' Investment Fund (PTIF) |
| 51-11613 PTIF - MIDWAY WATER LEASES | 927,752.00 | 150,000.00 | 1,077,752.00 | Public Treasurers' Investment Fund (PTIF), Combine with PTIF - Water Account |
| 51-11615 PTIF - WT SYSTEM IMPROVEMENT | 67,376.76 | 351,500.00 | 418,876.76 | Public Treasurers' Investment Fund (PTIF) - Restricted |
| 51-11616 PTIF - WATER IMPACT FEE | 341,041.39 | 118,000.00 | 459,041.39 | Public Treasurers' Investment Fund (PTIF) - Restricted |
| | <u>5,451,804.01</u> | <u>657,000.00</u> | <u>6,108,804.01</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.

3,213,501.34

Reserve account less required balance.

**WATER FUND
REVENUE**
(FY 2018 Budget - Beginning)

| | 2017 ACTUAL | 2018 YTD | 2018 BUDGET | % | YR END EST | 2019 PROPOSED | SOURCE | COMMENTS |
|------------------------------------------|---------------------|---------------------|---------------------|--------------|------------|------------------|--------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| REVENUE | | | | | | | | |
| 51-37-100 WATER SALES | 916,742.62 | 673,467.22 | 900,000.00 | 74.8% | 897,956.29 | 950,000 | | Includes previous water rate increase (37%). |
| 51-37-120 WATER LEASES | 138,929.73 | 105,643.59 | 145,000.00 | 72.9% | 140,858.12 | 150,000 | | Includes leases of excess City water (Valais, Alpenhof, Hamlet, and Farms at Tate Lane). Includes M&I water leases (Byron Day, Fox Pointe, The Links at Homestead, Zermatt Resort, and Doug Palmer). The City has additional un-leased M&I water. |
| 51-37-130 ALPENHOF PUMPING FEES | 6,976.00 | 5,463.00 | 6,500.00 | 84.0% | 7,284.00 | 8,000 | | |
| 51-37-140 COTTAGES ON GREEN PUMPING FEES | 42,043.14 | 31,917.24 | 40,000.00 | 79.8% | 42,556.32 | 50,000 | | |
| 51-37-145 IRR. ASSESSMENT (CLASS B) | 225,385.79 | 173,991.08 | 225,000.00 | 77.3% | 231,988.11 | 240,000 | | Assessment on all water stock used for culinary purposes. All of this type of stock (Class B) owned by the City. Paid to the Midway Irrigation Company. Billed to water users. Is also call a conversion fee. Used to develop and manage sources of water as greater amounts of irrigation water are converted to culinary use. |
| 51-37-160 WATER DISCONNECTS | 3,175.00 | 2,225.00 | 2,500.00 | 89.0% | 2,966.67 | 2,500 | | |
| 51-37-170 INTEREST EARNINGS | 46,000.25 | 59,650.47 | 25,000.00 | 238.6% | 79,533.96 | 50,000 | | |
| 51-37-200 WATER IMPACT FEE | 160,751.00 | 110,395.00 | 161,000.00 | 68.6% | 147,193.33 | 115,000 | | 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 | 4,474.67 | 3,648.20 | 3,000.00 | 121.6% | 4,864.27 | 3,000 | | |
| 51-37-210 WATER CONNECTION/HOOKUP | 74,942.00 | 42,033.00 | 69,510.00 | 60.5% | 56,044.00 | 42,500 | | 50 New Construction (FY 2019), 70 New Construction (FY 2018), 83 New Construction (FY 2017), 80 New Construction (FY 2016), 70 (FY 2015). |
| 51-37-760 HEBER POWER & LIGHT DIVIDEND | 37,500.00 | 34,108.88 | 37,500.00 | 91.0% | 45,478.51 | 37,500 | | |
| 51-37-910 APPROPRIATED FUND BALANCE | 0.00 | 0.00 | 909,379.00 | 0.0% | N/A | 0 | | |
| Water - General | | | | | | | | |
| Water Leases | | | | | | | | |
| Water System Improvement | | | | | | | | |
| Water Impact Fees | | | | | | | | |
| TOTALS: | 1,656,920.20 | 1,242,542.68 | 2,524,389.00 | 49.2% | N/A | 1,648,500 | -875,889.00 | -34.70% |

**WATER FUND
REVENUE**
(FY 2018 Budget - Beginning)

| | 2017 ACTUAL | 2018 YTD | 2018 BUDGET | % | YR END EST | 2019 PROPOSED | SOURCE | COMMENTS |
|--------------------|--------------------|-----------------|--------------------|----------|-------------------|----------------------|------------------------|-----------------|
| TOTAL FUND REVENUE | 1,656,920.20 | 1,242,542.68 | 2,524,389.00 | 49.2% | N/A | 1,648,500 | -875,889.00 -34.70% | |

**WATER FUND
EXPENDITURES**
(FY 2018 Budget - Beginning)

| | 2017 ACTUAL | 2018 YTD | 2018 BUDGET | % | YR END EST | 2019 PROPOSED | SOURCE | COMMENTS |
|-----------------------------------------|-------------|-----------|-------------|---------|------------|---------------|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| EXPENDITURES | | | | | | | | |
| 51-40-110 SALARIES AND WAGES | 114,042.44 | 75,098.45 | 95,463.00 | 78.7% | 100,131.27 | 102,211 | 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 | 45,747.91 | 23,547.87 | 48,168.00 | 48.9% | 31,397.16 | 48,439 | 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 | 5,034.00 | 0.00 | 0.00 | #DIV/0! | 0.00 | 0 | Water Fund | |
| 51-40-240 OFFICE SUPPLIES AND EXPENSE | 9,448.13 | 6,372.85 | 10,500.00 | 60.7% | 8,497.13 | 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 | 4,452.07 | 8,214.07 | 9,600.00 | 85.6% | 10,952.09 | 9,600 | Water Fund | |
| 51-40-245 COMPUTER SUPPORT | 1,187.50 | 2,950.00 | 7,250.00 | 40.7% | 3,933.33 | 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 | 21,029.10 | 9,470.86 | 20,660.00 | 45.8% | 12,627.81 | 16,000 | Water Fund | \$11,000 (Supplies), \$5,000 (Chlorine Gas), \$1,080 (Cell Phone - 1 PW Employee). |
| 51-40-255 EQUIPMENT RENTAL\REPLACE | 7,250.00 | 0.00 | 11,000.00 | 0.0% | 0.00 | 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 | 121,490.52 | 71,666.15 | 100,000.00 | 71.7% | 95,554.87 | 100,000 | Water Fund | |
| 51-40-270 UTILITIES | 34,854.40 | 28,567.67 | 75,000.00 | 38.1% | 38,090.23 | 75,000 | Water Fund | Power. Includes Alpenhof-Weber well. |
| 51-40-310 PRO & TECHNICAL SERVICES | 41,650.06 | 13,315.99 | 10,220.00 | 130.3% | 17,754.65 | 12,000 | Water Fund | \$6,000 (Legal Fees), \$6,000 (Engineering Fees). |
| 51-40-330 EDUCATION AND TRAINING | 2,995.11 | 0.00 | 5,000.00 | 0.0% | 0.00 | 5,500 | Water Fund | Water Conference - 4 Employees |
| 51-40-340 IRR. ASSESSMENTS (CLASS A) | 45.00 | 0.00 | 1,050.00 | 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). |

| | | | | | | | | | |
|-----------|--------------------------------|------------|------------|------------|---------|------------|---------|---------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 51-40-350 | IRR. ASSESSMENTS (CLASS B) | 199,000.00 | 215,000.00 | 225,000.00 | 95.6% | 286,666.67 | 240,000 | Pass Through | Assessment on all water stock used for culinary purposes. All of this type of stock (Class B) owned by the City. Paid to the Midway Irrigation Company. Billed to water users. Is also call a Class B water stock assessment. Used to develop and manage sources of water as greater amounts of irrigation water are converted to culinary use. |
| 51-40-360 | COOPERATIVE SERVICE PAYMENTS | 72,542.06 | 37,149.84 | 77,000.00 | 48.2% | 49,533.12 | 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 | 945.00 | 950.00 | 1,800.00 | 52.8% | 1,266.67 | 1,900 | Water Fund | Rural Water Association |
| 51-40-610 | MISCELLANEOUS | 2,134.67 | 171.04 | 3,000.00 | 5.7% | 228.05 | 3,000 | Water Fund | |
| 51-40-620 | M&I WATER LEASE | 38,428.69 | 39,418.83 | 42,660.00 | 92.4% | 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 | 283,025.92 | 60,800.00 | 185,000.00 | 32.9% | 81,066.67 | 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 | 8,834.14 | 502,686.46 | 383,500.00 | 131.1% | 670,248.61 | 0 | | \$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. |
| 51-40-705 | 2018 WATER SYSTEM IMPROVEMENTS | 0.00 | 0.00 | 236,265.00 | 0.0% | 0.00 | 71,820 | | \$63,000 (Probst Way), \$8,820 (Engineering - 14%). |
| 51-40-706 | 2019 WATER SYSTEM IMPROVEMENTS | 0.00 | 0.00 | 0.00 | #DIV/0! | 0.00 | 607,512 | | \$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 | 0.00 | #DIV/0! | 0.00 | 20,000 | | In conjunction with Remunds Farms PUD. Upsize water line. |
| 51-40-711 | CAPITAL OUTLAY - SWISS ALPINE | 0.00 | 0.00 | 0.00 | #DIV/0! | 0.00 | 15,000 | | In conjunction with Saint-Prex Estates. Connect water lines. |
| 51-40-719 | CAPITAL OUTLAY - MAHOGANY TANK | 1,358.94 | 1,732.59 | 15,000.00 | 11.6% | 2,310.12 | 0 | | Power to Tank |

| | | | | | | | | |
|-----------|---------------------------------------|---------------------|---------------------|---------------------|--------------|------------|------------------|---------------------------------------------------------------------------------------------------------------------------|
| 51-40-740 | CAPITAL OUTLAY - EQUIPMENT | 0.00 | 0.00 | 0.00 | #DIV/0! | 0.00 | 0 | |
| 51-40-770 | CAPITAL OUTLAY - ALPENHOF WELL | 0.00 | 37,095.38 | 10,000.00 | 371.0% | 49,460.51 | 0 | Accountant capitalized FY 2017 amounts. |
| 51-40-776 | CAPITAL OUTLAY - 200 NORTH | 0.00 | -4,825.89 | 135,954.00 | -3.5% | -6,434.52 | 0 | 200 North Water Line - 200 West to Pine Canyon Rd. 2/3 of the Total Cost. Accountant capitalized FY 2017 amounts. |
| 51-40-778 | CAPITAL OUTLAY - WATER SYSTEM | 6,814.71 | 129,923.30 | 9,000.00 | 1443.6% | 173,231.07 | 0 | 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 | 798,299.00 | 0.0% | 0.00 | 657,000 | |
| | Water Leases | | | | | | 150,000 | |
| | Water System Improvements | | | | | | 351,500 | |
| | Water Impact Fees | | | | | | 115,000 | |
| | Interest Earnings - Water Impact Fees | | | | | | 3,000 | |
| | HL&P Dividend | | | | | | 37,500 | |
| | Surplus | | | | | | 0 | |
| | TOTALS: | 1,022,310.37 | 1,259,305.46 | 2,524,389.00 | 49.9% | N/A | 2,330,979 | -193,410.33 |
| | | | | | | | | -7.66% |
| | TOTAL FUND EXPENDITURES | 1,022,310.37 | 1,259,305.46 | 2,524,389.00 | 49.9% | N/A | 2,330,979 | -193,410.33 |
| | | | | | | | | -7.66% |
| | REVENUE OVER EXPENDITURES | 634,609.83 | -16,762.78 | 0.00 | | N/A | -682,479 | |

**ICE SHEET FUND
RESERVES**
(FY 2018 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 2018 Budget - Beginning)

| | 2017 ACTUAL | 2018 YTD | 2018 BUDGET | % | YR END EST | 2019 PROPOSED | SOURCE | COMMENTS |
|-------------------------------------------|-------------|----------|-------------|------|------------|---------------|-----------------------|-------------------------------------------------------------------|
| <u>OPERATING REVENUE</u> | | | | | | | | |
| 57-37-700 CONCESSIONS | 15,000.00 | 300.00 | 10,000.00 | 3.0% | N/A | 70,898 | | Contractor reimburses City for day to day operating expenditures. |
| TOTALS: | 15,000.00 | 300.00 | 10,000.00 | 3.0% | 0.00 | 70,898 | 60,898.00 608.98% | |
| <u>TRANSFERS AND CONTRIBUTIONS</u> | | | | | | | | |
| 57-39-150 TRANSFER FROM GENERAL FUND | 50,492.46 | 213.02 | 85,160.00 | 0.3% | 284.03 | 67,290 | General Fund | |
| TOTALS: | 50,492.46 | 213.02 | 85,160.00 | 0.3% | 284.03 | 67,290 | -17,870.00 -20.98% | |
| TOTAL FUND REVENUE | 65,492.46 | 513.02 | 95,160.00 | 0.5% | N/A | 138,188 | 43,028.00 45.22% | |

**ICE SHEET FUND
EXPENDITURES**
(FY 2018 Budget - Beginning)

| | 2017 ACTUAL | 2018 YTD | 2018 BUDGET | % | YR END EST | 2019 PROPOSED | SOURCE | COMMENTS |
|-------------------------------------------|-------------|-------------|-------------|---------|------------|---------------|-----------|---------------------------------------------------------------------------------------------|
| <u>OPERATING EXPENDITURES</u> | | | | | | | | |
| 57-70-110 SALARIES - WAGES | 5,673.15 | 24,438.75 | 11,220.00 | 217.8% | 32,585.00 | 38,400 | | |
| 57-70-130 EMPLOYEE BENEFITS | 2,344.70 | 1,869.61 | 4,590.00 | 40.7% | 2,492.81 | 2,938 | | |
| 57-70-140 PENSION EXPENSE | 206.00 | 0.00 | 0.00 | #DIV/0! | 0.00 | 0 | | |
| 57-70-250 EQUIP, SUPPLIES & MAINT | 25,845.12 | 47,560.90 | 41,000.00 | 116.0% | 63,414.53 | 41,000 | | \$32,000 (Replace Header/Tubing/Concrete), \$9,000 (Misc.). |
| 57-70-280 UTILITIES | 2,309.66 | 19,430.81 | 2,500.00 | 777.2% | 25,907.75 | 20,000 | | |
| 57-70-290 TELEPHONE | 546.42 | 328.26 | 560.00 | 58.6% | 437.68 | 560 | | \$500 (Phone), \$60 (Internet Hotspot). |
| 57-70-297 DEPRECIATION EXPENSE | 25,541.80 | 6,400.00 | 25,400.00 | 25.2% | N/A | 25,400 | | |
| 57-70-620 CONTRACT SERVICES | 3,045.00 | 1,065.00 | 3,070.00 | 34.7% | N/A | 3,070 | | \$3,070 (HVAC Preventative Maintenance Agreement) |
| TOTALS: | 65,511.85 | 101,093.33 | 88,340.00 | 114.4% | N/A | 131,368 | 43,027.60 | 48.71% |
| <u>NON-OPERATING EXPENDITURES</u> | | | | | | | | |
| 57-71-730 CAPITAL OUTLAY - IMPROVEMENTS | 0.00 | 0.00 | 0.00 | #DIV/0! | 0.00 | 0 | | |
| 57-71-740 CAPITAL OUTLAY EQUIPMENT | 6,556.01 | 0.00 | 6,820.00 | 0.0% | 0.00 | 6,820 | | Replace ice skates. 80 per year for 5 years (4 of 5 years). Reimburse for skates purchased. |
| TOTALS: | 6,556.01 | 0.00 | 6,820.00 | 0.0% | 0.00 | 6,820 | 0.00 | 0.00% |
| <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 | 72,067.86 | 101,093.33 | 95,160.00 | 106.2% | N/A | 138,188 | 43,027.60 | 45.22% |
| REVENUE OVER EXPENDITURES | -6,575.40 | -100,580.31 | 0.00 | | N/A | 0 | | |