

Midway City Council
9 May 2018
Work Meeting

Tentative FY 2019 Budget



**FY 2019
Proposed Tentative Budget**

(5/4/2018)

Notes

- Changes since the 1 May 2018 work meeting are shaded.
- Capital repairs to the ice rink have been moved to the CIP Fund and are shaded.
- Passthrough accounts are shaded in gray.
- Items that need further work are in yellow.
- Decreases are in green and increases are in red.
- Please contact the Financial Officer if you have any questions (435-654-3223 x118).

**GENERAL FUND
RESERVES**

(FY 2019 Budget - Proposed Tentative)

	CURRENT	OBLIGATED	REMAINING	COMMENTS
<u>RESERVES</u>				
01-11130 CASH - GRAND VALLEY BANK	754,903.34	0.00	754,903.34	Grand Valley Bank
10-11610 PTIF - GENERAL ACCOUNT	194,247.16	0.00	194,247.16	Public Treasurers' Investment Fund (PTIF)
	<u>949,150.50</u>	<u>0.00</u>	<u>949,150.50</u>	
		5%	192,750.50	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%	963,752.50	

**GENERAL FUND
REVENUE**
(FY 2019 Budget - Proposed Tentative)

	2017 ACTUAL	2018 YTD	2018 BUDGET	%	YR END EST	2019 PROPOSED	SOURCE	COMMENTS
<u>TAXES</u>								
10-31-100 PROPERTY TAX	709,647.43	738,655.48	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	36,121.77	45,000.00	80.3%	43,346.12	45,000		Tax on automobiles, boats, snowmobiles, etc.
10-31-200 TAX REDEMPTION	26,338.04	23,807.48	15,000.00	158.7%	28,568.98	10,000		Taxes collected for prior years.
10-31-205 PENALTIES AND INTEREST	2,171.01	2,617.32	1,000.00	261.7%	3,140.78	700		Interest received on delinquent property taxes.
10-31-210 PROPERTY TAX REFUND	-808.27	-1,693.30	-1,000.00	169.3%	-2,031.96	-5,000		
10-31-300 SALES AND USE TAXES	746,084.39	604,671.83	650,000.00	93.0%	725,606.20	725,000		
10-31-400 FRANCHISE TAXES	461,596.57	340,620.96	420,000.00	81.1%	408,745.15	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%	89,590.00	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%	553,714.76	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%	155,996.35	170,000		Transferred to CIP Fund.
TOTALS:	<u>2,807,808.75</u>	<u>2,410,885.80</u>	<u>2,535,000.00</u>	<u>95.1%</u>	<u>N/A</u>	<u>2,809,700</u>	<u>274,700.00</u>	<u>10.84%</u>

**GENERAL FUND
REVENUE**
(FY 2019 Budget - Proposed Tentative)

	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	28,835.00	25,000.00	115.3%	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	182,370.00	218,917.00	83.3%	218,844.00	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	108,736.93	122,767.00	88.6%	130,484.32	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	366.41	475.00	77.1%	439.69	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%	8,400.00	7,000		\$500 per road cut.
10-32-250 ANIMAL LICENSES	1,420.00	1,015.00	1,000.00	101.5%	N/A	600		Pass through to Heber City.
TOTALS:	516,829.56	328,373.34	368,409.00	89.1%	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%	231,814.94	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%	32,502.67	65,000		Reimbursement for expenses.
TOTALS:	280,356.89	212,677.13	235,200.00	90.4%	264,317.62	300,000	64,800.00 27.55%	

**GENERAL FUND
REVENUE**
(FY 2019 Budget - Proposed Tentative)

	2017 ACTUAL	2018 YTD	2018 BUDGET	%	YR END EST	2019 PROPOSED	SOURCE	COMMENTS
<u>SERVICES</u>								
10-34-430	MSD - ADMINISTRATION	24,851.25	26,987.50	25,000.00	108.0%	32,385.00	42,000	Paid quarterly. Reimbursement for expenses.
10-34-435	MSD - PUBLIC WORKS	27,325.00	26,918.75	25,000.00	107.7%	32,302.50	42,000	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	27,300	Reimbursement for expenses. 50% of 1 FTE.
10-34-452	IRRIGATION CO - PUBLIC WORKS	0.00	0.00	0.00	#DIV/0!	0.00	20,000	Reimbursement for expenses.
10-34-455	IRRIGATION CO - EQUIPMENT USE	0.00	0.00	0.00	#DIV/0!	0.00	1,000	Reimbursement for expenses.
10-34-740	ZONING AND DEVELOPMENT FEES	167,348.00	18,959.00	50,000.00	37.9%	22,750.80	70,000	
10-34-743	DEVELOPMENT ENGINEERING FEES	135,993.71	146,174.04	95,000.00	153.9%	175,408.85	160,000	Pass through to City Engineer.
10-34-744	DEVELOPMENT LEGAL FEES	8,246.00	19,418.75	3,000.00	647.3%	23,302.50	10,000	Pass through to City Attorney.
10-34-830	BURIAL AND ASSESSMENTS	36,450.00	33,700.00	25,000.00	134.8%	40,440.00	25,000	Just burials (opening and closing).
	TOTALS:	400,213.96	272,158.04	223,000.00	122.0%	326,589.65	422,300	199,300.00 89.37%
<u>MISCELLANEOUS</u>								
10-36-100	INTEREST EARNINGS	2,780.79	2,706.84	2,200.00	123.0%	3,248.21	2,200	
10-36-200	RENTS - BUILDINGS	26,845.00	23,025.00	20,000.00	115.1%	27,630.00	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%	600.00	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	13,000.00	10,000.00	130.0%	15,600.00	10,000	Only residents in 84049 ZIP can purchase lots. Transferred to CIP Fund.
10-36-900	MISCELLANEOUS	1,970.73	5,561.56	2,500.00	222.5%	6,673.87	2,500	Includes Costco memberships (\$360). Reimbursements for holiday lights.
	TOTALS:	82,521.52	44,793.40	41,800.00	107.2%	53,752.08	47,000	5,200.00

**GENERAL FUND
REVENUE**
(FY 2019 Budget - Proposed Tentative)

	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	3,268,887.71	3,403,409.00	96.0%	N/A	3,855,010	451,601.00	
							13.27%	
							5%	192,750.50
							25%	963,752.50

**GENERAL FUND
EXPENDITURES**
(FY 2019 Budget - Proposed Tentative)

	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	47,567.69	57,090.00	83.3%	57,081.23	57,081	General Fund	
10-41-130 EMPLOYEE BENEFITS	4,366.71	3,638.88	4,370.00	83.3%	4,366.66	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	4,113.70	1,000.00	411.4%	4,936.44	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	483.41	300.00	161.1%	580.09	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	57,391.70	72,610.00	79.0%	N/A	75,248	2,638.09 3.63%	

**GENERAL FUND
EXPENDITURES**
(FY 2019 Budget - Proposed Tentative)

	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	142,421.20	181,445.00	78.5%	170,905.44	183,917	General Fund	Treasurer (30 hrs. wk.), human resources director (40 hrs. wk.), recorder (40 hrs. wk.), admin. assistant (accounts payable/cash receipts, 10 hrs. wk.), deputy recorder (part-time, 10 hrs. wk.). Overtime (\$1,000).
10-43-130 EMPLOYEE BENEFITS	74,112.73	63,548.22	76,789.00	82.8%	76,257.86	78,541	General Fund	Treasurer (30 hrs. wk.), human resources director (40 hrs. wk.), recorder (40 hrs. wk.), admin. assistant (accounts payable/cash receipts, 10 hrs. wk.), deputy recorder (part-time, 10 hrs. wk.). Overtime (\$1,000).
10-43-210 BOOKS,SUB AND MEMBERSHIPS	6,279.41	2,322.76	6,125.00	37.9%	2,787.31	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	159.57	2,100.00	7.6%	191.48	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	1,007.96	6,575.00	15.3%	1,209.55	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	9,250.98	7,200.00	128.5%	11,101.18	7,200	General Fund	Office Building
10-43-330 EDUCATION AND TRAINING	364.00	1,448.84	4,200.00	34.5%	1,738.61	5,000	General Fund	Payroll, Treasurer, Recorder/Deputy Recorder.
10-43-510 INSURANCE AND SURETY BONDS	54,419.56	68,337.43	62,031.00	110.2%	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%	4.80	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	289,970.96	351,435.00	82.5%	N/A	355,561	4,125.55	1.17%

**GENERAL FUND
EXPENDITURES**
(FY 2019 Budget - Proposed Tentative)

	2017 ACTUAL	2018 YTD	2018 BUDGET	%	YR END EST	2019 PROPOSED	SOURCE	COMMENTS
<u>PROFESSIONAL SERVICES</u>								
10-45-605 ACCOUNTING	12,300.00	9,900.00	18,000.00	55.0%	11,880.00	18,000	General Fund	
10-45-611 LEGAL - GENERAL	71,295.21	76,077.34	56,400.00	134.9%	91,292.81	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	43,107.00	3,000.00	1436.9%	51,728.40	10,000	Reimbursed	Pass through Account
10-45-615 COMPUTER SERVICES	33,466.88	28,646.55	20,850.00	137.4%	34,375.86	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	24,397.34	40,600.00	60.1%	29,276.81	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	115,540.24	159,509.08	95,000.00	167.9%	191,410.90	160,000	Reimbursed	Pass through Account
TOTALS:	303,960.92	351,887.31	243,850.00	144.3%	409,964.77	341,150	97,300.00 39.90%	
<u>CONTRACT SERVICES</u>								
SALARIES AND WAGES	0.00	0.00	0.00	#DIV/0!	0.00	89,446		1 PW Employee, Becky Wood (75%).
EMPLOYEES BENEFITS	0.00	0.00	0.00	#DIV/0!	0.00	42,633		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			Determine in future the amount to charge.
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	134,744	134,743.73 #DIV/0!	

**GENERAL FUND
EXPENDITURES**
(FY 2019 Budget - Proposed Tentative)

	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	221,751.11	259,694.00	85.4%	266,101.33	264,813	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	12,043.70	20,400.00	59.0%	14,452.44	22,050	General Fund	Snow plowing and Saturday funerals.
10-50-150 PUBLIC WORK BENEFITS	0.00	93,671.29	120,772.00	77.6%	112,405.55	117,025	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	13,816.39	26,769.00	51.6%	16,579.67	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%	30.53	3,000	General Fund	
10-50-615 MISCELLANEOUS	9,360.59	2,477.47	4,588.00	54.0%	2,972.96	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	150.00	7,000.00	2.1%	180.00	7,000	General Fund	Service contracts for copiers and plotter.
TOTALS:	85,929.46	343,935.40	442,223.00	77.8%	412,722.48	442,154		-69.42 -0.02%

**GENERAL FUND
EXPENDITURES**
(FY 2019 Budget - Proposed Tentative)

	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	38,135.25	28,000.00	136.2%	45,762.30	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	35,649.74	43,630.00	81.7%	42,779.69	48,160	General Fund	Water, Power, Garbage, Natural Gas, Sewer.
10-51-620 CONTRACT SERVICES	11,000.00	12,107.36	12,000.00	100.9%	14,528.83	14,400	General Fund	\$12,600 (Cleaning of Buildings), \$1,800 (Flag Maintenance and Rotation).
TOTALS:	108,216.97	85,892.35	83,630.00	102.7%	103,070.82	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	51,440.30	53,660.00	95.9%	61,728.36	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	16,362.48	33,000.00	49.6%	19,634.98	25,000	General Fund	Fuel
10-53-330 EDUCATION AND TRAINING	140.20	263.22	1,000.00	26.3%	315.86	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	221,066.00	240,660.00	91.9%	81,679.20	235,700		-4,960.00 -2.06%

**GENERAL FUND
EXPENDITURES**
(FY 2019 Budget - Proposed Tentative)

	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	115,977.41	130,157.00	89.1%	139,172.89	152,790	General Fund	Planning Director (40 hrs. wk.) and Planning Assistant (40 hrs. wk.). Enforcement employee considered in future.
10-55-115 COMP TIME	0.00	0.00	3,500.00	0.0%	0.00	3,150	General Fund	
10-55-130 EMPLOYEE BENEFITS	43,751.75	37,449.83	46,284.00	80.9%	44,939.80	64,172	General Fund	Planning Director (40 hrs. wk.) and Planning Assistant (40 hrs. wk.).
10-55-220 PUBLIC NOTICES	4,132.51	6,567.75	3,500.00	187.7%	7,881.30	3,500	General Fund	
10-55-240 OFFICE SUPPLIES AND EXPENSE	2,648.93	5,252.35	4,116.00	127.6%	6,302.82	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%	1,646.42	3,500	General Fund	\$800 (APA Fall Conference), \$1,500 (APA Spring Conference), \$1,200 (Business License Conference).
10-55-605 MEMBERSHIPS	50.00	912.00	500.00	182.4%	N/A	500	General Fund	APA Membership Dues
10-55-610 MISCELLANEOUS	-137.00	12,316.00	500.00	2463.2%	14,779.20	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	184,072.36	195,261.00	94.3%	214,722.43	247,085	51,824.47	26.54%

**GENERAL FUND
EXPENDITURES**
(FY 2019 Budget - Proposed Tentative)

	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	122,752.66	156,464.00	78.5%	147,303.19	159,476	General Fund	Building Safety Official (40 hrs. wk.), Building Inspector (40 hrs. wk.), Assistant (40 hrs. wk.).
10-56-115 COMP TIME	0.00	0.00	1,000.00	0.0%	0.00	525	General Fund	Building Safety Official (40 hrs. wk.), Building Inspector (40 hrs. wk.), Assistant (40 hrs. wk.).
10-56-130 EMPLOYEE BENEFITS	72,690.31	54,778.65	62,586.00	87.5%	65,734.38	69,406	General Fund	Building Safety Official (40 hrs. wk.), Building Inspector (40 hrs. wk.), Assistant (40 hrs. wk.).
10-56-230 MILEAGE	641.30	378.40	1,000.00	37.8%	454.08	1,000	General Fund	Training
10-56-240 OFFICE SUPPLIES AND EXPENSE	5,398.64	3,233.39	6,580.00	49.1%	3,880.07	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	9,323.08	12,000.00	77.7%	11,187.70	12,000	General Fund	Outside plan review as needed.
10-56-330 EDUCATION AND TRAINING	2,409.60	2,074.00	3,000.00	69.1%	2,488.80	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	300.55	2,500.00	12.0%	360.66	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	199,376.73	251,800.00	79.2%	231,408.88	262,191	10,391.03	4.13%

**GENERAL FUND
EXPENDITURES**
(FY 2019 Budget - Proposed Tentative)

	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	22,066.93	31,922.00	69.1%	26,480.32	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	1,696.39	2,712.00	62.6%	2,035.67	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	1,559.96	970.00	160.8%	1,871.95	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%	2,290.80	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%	51,171.80	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	92,989.08	118,005.00	78.8%	111,586.90	177,917	General Fund	\$110,317 (Contract increases 2.5% each year), \$11,200 (Additional Law Enforcement for Swiss Days - 50% Reimbursed by Swiss Days), \$1,400 (Law Enforcement Radios), \$55,000 (Additional FT Officer).
10-57-670 BACKNET - TRAVEL	15,641.10	8,092.36	20,000.00	40.5%	9,710.83	20,000	Grant	Pass Through Account
10-57-675 BACKNET - EQUIP SUPPLIES OPER	38,854.04	16,741.48	30,000.00	55.8%	20,089.78	30,000	Grant	Pass Through Account
10-57-680 BACKNET - CONFIDENTIAL FUNDS	12,000.00	10,000.00	15,000.00	66.7%	12,000.00	15,000	Grant	Pass Through Account
TOTALS:	254,142.41	197,698.37	288,609.00	68.5%	237,238.04	332,745		44,135.77 15.29%
<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 2019 Budget - Proposed Tentative)

	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	35,459.49	21,680.00	163.6%	42,551.39	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%	5,412.00	5,000	Class C Road	Routine Maintenance and Cleaning
10-60-250 STREET SIGN SUPPLIES & MAIN	19,189.99	8,178.24	13,000.00	62.9%	9,813.89	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%	160.94	3,000	Class C Road	Road School - 2 Employees
10-60-470 STREET LIGHT UTILITIES	151.70	123.08	150.00	82.1%	147.70	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%	10,975.96	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	8,034.39	16,000.00	50.2%	9,641.27	16,000	Class C Road	Salt Hauling
TOTALS:	163,117.71	71,395.45	86,830.00	82.2%	78,703.14	85,818		-1,012.00 -1.17%

**GENERAL FUND
EXPENDITURES**
(FY 2019 Budget - Proposed Tentative)

	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	200	General Fund	
10-70-240 CONTRACT SERVICES	41,381.04	33,515.82	68,700.00	48.8%	40,218.98	68,435	General Fund	\$60,000 (Mowing including Michie Lane Park), \$6,000 (Fertilization/Weed Control), \$2,435 (Flag Maintenance and Rotation).
10-70-250 SUPPLIES AND MAINTENANCE	37,726.91	22,963.63	38,595.00	59.5%	27,556.36	43,525	General Fund	\$30,000 (Supplies), \$5,000 (New and Replacement Trees), \$5,000 (New Sod and Grass / Topsoil / Treatment / Over-seeding), \$850 (Cell Phone - 1 Part-Time Employee), \$1,225 (Clothing Allowance - 1 Full-Time Employee), \$1,450 (Cell Phone - 1 Full-Time Employee).
10-70-255 EQUIPMENT RENTAL AND LEASE	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	8,709.34	12,740.00	68.4%	10,451.21	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	14,000	General Fund	\$10,000 (Trails Repairs), \$4,000 (Weed Spraying).
10-70-330 EDUCATION AND TRAINING	287.91	0.00	1,500.00	0.0%	0.00	1,000	General Fund	\$500 (Parks Conference), \$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	75,321.99	140,710.00	53.5%	78,226.55	180,936	40,226.00	28.59%

**GENERAL FUND
EXPENDITURES**
(FY 2019 Budget - Proposed Tentative)

	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	9,274.74	20,000.00	46.4%	11,129.69	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	2,631.16	7,736.00	34.0%	3,157.39	7,736	General Fund	\$4,000 (Garbage), \$3,400 (Power), \$336 (Culinary Water).
10-77-620 CONTRACT SERVICES	20,559.57	13,222.70	37,156.00	35.6%	15,867.24	39,041	General Fund	\$21,623 (Mowing), \$17,000 (Fertilization/Weed Control), \$418 (Flag Rotation).
TOTALS:	111,064.17	39,628.60	72,892.00	54.4%	30,154.32	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%	5,459.06	29,525	Transient Room Tax. Sponsor revenue.	\$5,000 (Advertising/Eco Dev Promotion) \$10,000 (Cowboy Poetry), \$5,000 (Heber Valley Railroad), \$6,000 (Christmas Lights for Town Square), \$500 (Flowers for Bell Towers), \$2,500 (Independence Day Fireworks), \$500 (County Memorial Day Event), \$5,000 (Memorial Hill), \$25 (Veterans Insert in Wasatch Wave).
10-78-610 MISCELLANEOUS	25.00	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%	5,459.06	32,675		5,025.00 18.17%

**GENERAL FUND
EXPENDITURES**
(FY 2019 Budget - Proposed Tentative)

	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	59,029.72	71,100.00	83.0%	70,835.66	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) Highway Tax Class C Roads (Minus Streets Dept.) Road Improvements	455,824.55	129,996.96	473,170.00	27.5%	155,996.35	569,182 170,000 149,182 250,000	General Fund Highway Tax Class C Road 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%	255.62	35,290	Transient Room Tax	
10-90-160 TRANSFER TO CIP FUND (OTHER) Buildings Special Events Cemetery Trails Transient Room Tax Resort Tax Capital Projects	786,781.51	208,500.00	233,319.00	89.4%	250,200.00	227,977	General Fund 0 Rents - Bldgs. 0 Special Events 0 Lots Sales 0 Trails Maint. 0 Transient Room Tax 227,977 Resort Tax 0 General Fund	Transfer from Parks to CIP if not used in the budget year. \$100,000 (FY 17), \$200,000 (FY 18), \$300,000 (FY 19), \$400,000 (FY 20).
10-90-170 TRANSFER TO MBA FUND	12,946.56	12,561.73	14,500.00	86.6%	15,074.08	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	410,301.43	877,249.00	46.8%	492,361.72	917,424	40,175.00 4.58%	
TOTAL FUND EXPENDITURES	3,788,143.67	2,560,052.19	3,400,409.00	75.3%	N/A	3,855,010	454,601.23 13.37%	
REVENUE OVER EXPENDITURES	299,587.01	708,835.52	3,000.00		N/A	0		

**BACKNET FUND
RESERVES**

(FY 2019 Budget - Proposed Tentative)

	CURRENT	OBLIGATED	REMAINING	COMMENTS
RESERVES				
15-11500 CASH IN CHECKING (ZIONS BANK)	4,419.23	-3,500.00	919.23	
15-11-520 PETTY CASH	300.00	0.00	300.00	
	<u>4,719.23</u>	<u>-3,500.00</u>	<u>1,219.23</u>	

**BACKNET FUND
REVENUE**
(FY 2019 Budget - Proposed Tentative)

	2017 ACTUAL	2018 YTD	2018 BUDGET	%	YR END EST	2019 PROPOSED	SOURCE	COMMENTS
<u>RESTITUTION REVENUE</u>								
15-31-250 RESTITUTION REVENUE	441.04	924.80	350.00	264.2%	1,109.76	500	Restitution	
TOTALS:	441.04	924.80	350.00	264.2%	1,109.76	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	924.80	4,500.00	20.6%	N/A	4,000	-500.00	
							-11.11%	

**BACKNET FUND
EXPENDITURES**
(FY 2019 Budget - Proposed Tentative)

	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%	4,004.30	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	-2,412.12	0.00		N/A	0		

**COMMUNITY DEVELOPMENT AND RENEWAL AGENCY FUND
REVENUE**

(FY 2019 Budget - Proposed Tentative)

	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	59,029.72	71,100.00	83.0%	70,835.66	71,100	Tax Revenue	Concludes December 2024 or \$1.2 million whichever comes first. Paid \$651,305 as of January 2018.
TOTALS:	<u>64,349.70</u>	<u>59,029.72</u>	<u>71,100.00</u>	<u>83.0%</u>	<u>70,835.66</u>	<u>71,100</u>	0.00 0.00%	
TOTAL FUND REVENUE	<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>	0.00 0.00%	

**COMMUNITY DEVELOPMENT AND REVNEWAL AGENCY FUND
EXPENDITURES**

(FY 2019 Budget - Proposed Tentative)

	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	41,835.38	44,600.00	93.8%	50,202.46	44,600	Tax Revenue	City. Concludes December 2024 or \$1.2 million whichever comes first.
20-44-140 RESORT TAX	20,967.99	22,084.41	23,400.00	94.4%	26,501.29	23,400	Tax Revenue	City. Concludes December 2024 or \$1.2 million whichever comes first.
TOTALS:	<u>64,349.70</u>	<u>63,919.79</u>	<u>71,100.00</u>	<u>89.9%</u>	<u>N/A</u>	<u>71,100</u>		<u>0.00</u> 0.00%
TOTAL FUND EXPENDITURES	<u>64,349.70</u>	<u>63,919.79</u>	<u>71,100.00</u>	<u>89.9%</u>	<u>N/A</u>	<u>71,100</u>		<u>0.00</u> 0.00%
REVENUE OVER EXPENDITURES	<u>0.00</u>	<u>-4,890.07</u>	<u>0.00</u>		<u>N/A</u>	<u>0</u>		

**MUNICIPAL BUILDING AUTHORITY FUND
REVENUE**

(FY 2019 Budget - Proposed Tentative)

	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	12,561.73	14,500.00	86.6%	15,074.08	13,875	General Fund	Cemetery Bonds. Completed in 2023. Remaining balance \$67,975 as of 3/31/2017.
TOTALS:	12,946.56	12,561.73	14,500.00	86.6%	15,074.08	13,875	-625.00 -4.31%	
TOTAL FUND REVENUE	12,946.56	12,561.73	14,500.00	86.6%	N/A	13,875	-625.00 -4.31%	

**MUNICIPAL BUILDING AUTHORITY FUND
EXPENDITURES**

(FY 2019 Budget - Proposed Tentative)

	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:	<u>13,025.00</u>	<u>12,750.00</u>	<u>13,100.00</u>	<u>97.3%</u>	<u>N/A</u>	<u>12,475</u>	-625.00 -4.77%	
<u>OTHER</u>								
41-48-510 INSURANCE AND SURETY BONDS	0.00	1,400.00	1,400.00	100.0%	N/A	1,400	General Fund	
TOTALS:	<u>0.00</u>	<u>1,400.00</u>	<u>1,400.00</u>	<u>100.0%</u>	<u>N/A</u>	<u>1,400</u>	0.00 0.00%	
TOTAL FUND EXPENDITURES	<u>13,025.00</u>	<u>14,150.00</u>	<u>14,500.00</u>	<u>97.6%</u>	<u>N/A</u>	<u>13,875</u>	-625.00 -4.31%	
REVENUE OVER EXPENDITURES	<u>-78.44</u>	<u>-1,588.27</u>	<u>0.00</u>		<u>N/A</u>	<u>0</u>		

**CAPITAL IMPROVEMENT PROJECTS FUND
RESERVES**

(FY 2019 Budget - Proposed Tentative)

	CURRENT	OBLIGATED	REMAINING	COMMENTS
<u>RESERVES</u>				
45-11600 PTIF - CIP	2,081,876.48	-575,671.00	1,506,205.48	Public Treasurers' Investment Fund (PTIF)
45-29805 Buildings	36,160.00	-59,000.00	-22,840.00	\$20,000 (FY 2017), \$15,000 (FY 2016), \$5,000 (FY 2015). Building Rental Fees.
45-29810 Cemetery	335,847.39	-150,000.00	185,847.39	\$7,000 (FY 2017), \$10,000 (FY 2016). Sale of Burial Lots.
45-29815 Parks	37,337.50	-32,000.00	5,337.50	\$2,500 (FY 2017), \$5,000 (FY 2016), \$30,000 (FY 2015). Special Event Fees.
45-29820 Trails	20,000.00	0.00	20,000.00	\$10,000 (FY 2015)
45-29825 Transient Room Tax	109,297.95	-5,000.00	104,297.95	\$41,000 (FY 2016), \$10,000 (FY 2015). To be used for tourism and economic development.
45-29830 Vehicle Replacement (PW)	372,870.20	-147,000.00	225,870.20	\$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	165,174.07	-159,200.00	5,974.07	Public Treasurers' Investment Fund (PTIF) - Restricted
45-11620 PTIF - PARK IMPACT RESTRICTED	312,601.35	-99,000.00	213,601.35	Public Treasurers' Investment Fund (PTIF) - Restricted
45-11625 PTIF - PARKS CONTRIBUTION	138,036.24	-20,000.00	118,036.24	Public Treasurers' Investment Fund (PTIF)
45-11635 PTIF - TRANS IMPACT FEE	51,859.91	116,068.00	167,927.91	Public Treasurers' Investment Fund (PTIF) - Restricted
45-11640 PTIF - ROADS	71,285.28	-61,198.00	10,087.28	Public Treasurers' Investment Fund (PTIF) - Restricted
	3,746,966.37	-1,183,396.00	2,563,570.37	

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.

671,408.23 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 2019 Budget - Proposed Tentative)

	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%	39,042.40	30,000		
45-30-110 INTEREST EARNINGS/PARKS	3,198.75	4,399.16	1,000.00	439.9%	5,278.99	1,000		
45-30-130 INTEREST EARNINGS/TRANS IMPACT	12,392.33	15,733.22	500.00	3146.6%	18,879.86	1,000		
45-30-134 INTEREST EARNINGS/TRAIL IMPACT	3,276.03	3,619.46	500.00	723.9%	4,343.35	500		
45-30-500 PARK IMPACT FEES	71,100.00	51,000.00	70,000.00	72.9%	61,200.00	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	153,532.50	192,500.00	79.8%	184,239.00	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	41,106.00	56,420.00	72.9%	49,327.20	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	129,996.96	473,170.00	27.5%	155,996.35	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%	1,764.00	1,463		
45-30-604 GF (EQUIP MAINT - VEH REPL)	152,660.00	153,000.00	153,000.00	100.0%	183,600.00	153,000		
45-30-606 GF (PLANNING - VEH REPL)	1,000.00	1,470.00	1,470.00	100.0%	1,764.00	1,463		
45-30-608 GF (BUILD SAFETY - VEH REPL)	4,000.00	5,680.00	5,680.00	100.0%	6,816.00	5,679		
45-30-650 GF (OTHER)	786,781.51	208,500.00	233,320.00	89.4%	250,200.00	227,977	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.
Transient Room Tax							0 Transient Room Tax	0

**CAPITAL IMPROVEMENT PROJECTS FUND
REVENUE**

(FY 2019 Budget - Proposed Tentative)

	2017 ACTUAL	2018 YTD	2018 BUDGET	%	YR END EST	2019 PROPOSED	SOURCE	COMMENTS
Resort Tax						227,977	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	2,402,460	CIP Reserves	
CIP - General						833,648		\$25,000 (Sidewalk Improvements), \$8,000 (New Office Building Outside Handrails), \$250,000 (Remainder of PW Vehicle Building), \$116,648 (2019 Road Improvements), \$170,000 (Homestead Trails - Phase II - Vistors Center to Cari Lane), \$25,000 (Centennial Committee Monument), \$117,000 (Vacuum Track), \$5,000 (Bat Wing Mower), \$40,000 (Woodchipper), \$50,000 (Toolcat - Parks) \$10,000 (Snowblower Attachment - Parks), \$12,000 (Sweep Broom Attachment - Parks), \$5,000 (Spreader Attachment - Parks).
Buildings						59,000		\$40,000 (Treat Town Hall Roof), \$4,000 (Repair and Enhance Office Buiding Doors), \$15,000 (Replace Building ADA Ramp).
Cemetery						150,000		\$25,000 (Fencing), \$125,000 (Additional Cemetery Roads).
Parks						32,000		\$32,000 (Replace Header/Tubing/Concrete).
Trails						0		
Transient Room Tax						5,000		\$5,000 (Wayfinding Signs).
Vehicle Replacement (PW)						300,000		\$165,000 (Bobtail Snowplow/Dump Truck), \$60,000 (Pick-Up Truck with Service Bed - 1 Ton), \$75,000 (Pick-Up Truck with Dump Bed - 1 Ton).
Vehicle Replacement (Other)						0		
Trails Impact Fees						200,000		\$200,000 (Center Street Trail Grant Match).
Park Impact Fees						150,000		\$150,000 (Michie Lane Park).
Parks Annexation Contribution						20,000		\$10,000 (Alpehof Park Improvements), \$10,000 (Dog Park Improvements).
Transportation Impact Fees						22,432		\$22,432 (2019 Road Improvements).
Roads						630,380		\$250,000 (Surface Treatments), \$154,000 (Swiss Alpine Road), \$150,000 (600 North), \$76,380 (2018 Road Improvements).

**CAPITAL IMPROVEMENT PROJECTS FUND
REVENUE**

(FY 2019 Budget - Proposed Tentative)

	2017 ACTUAL	2018 YTD	2018 BUDGET	%	YR END EST	2019 PROPOSED	SOURCE	COMMENTS
TOTALS:	1,793,143.64	802,042.63	4,025,481.00	19.9%	N/A	3,621,524	-403,957.00 -10.03%	
TOTAL FUND REVENUE	1,793,143.64	802,042.63	4,025,481.00	19.9%	N/A	3,621,524	-403,957.00 -10.03%	

**CAPITAL IMPROVEMENT PROJECTS FUND
EXPENDITURES**

(FY 2019 Budget - Proposed Tentative)

	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	PTIF - CiP	\$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%	17,036.50	0	PTIF - CiP	\$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	PTIF - CiP	\$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%	17,036.50	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	40,000	PTIF - CIP (Buildings)	\$40,000 (Treat Roof).
45-65-215 COMMUNITY CENTER	0.00	0.00	0.00	#DIV/0!	0.00			
45-65-217 OFFICE BUILDING	0.00	7,053.23	4,550.00	155.0%	8,463.88	27,000	PTIF - CIP (Buildings) (\$19,000), PTIF - CIP (\$8,000).	\$4,000 (Repair Entrance and Enhance Doors), \$8,000 (New Outside Handrails), \$15,000 (New ADA Ramp).
45-65-223 MAINTENANCE BUILDING	13,467.24	101,608.25	330,000.00	30.8%	121,929.90	250,000	PTIF - CIP	Additional vehicle building.
45-65-225 MAINTENANCE BUILDING YARD	21,789.73	183,868.91	90,000.00	204.3%	220,642.69	0		
45-65-260 FIRE STATION	2,205.00	0.00	0.00	#DIV/0!	0.00	0		
TOTALS:	58,661.97	292,530.39	429,550.00	68.1%	368,072.96	317,000		-112,550.00 -26.20%

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

	2017 ACTUAL	2018 YTD	2018 BUDGET	%	YR END EST	2019 PROPOSED	SOURCE	COMMENTS
CIP - STREETS								
45-66-310 SURFACE TREATMENTS	180,747.42	177,817.10	250,000.00	71.1%	213,380.52	250,000	PTIF - Roads	\$250,000 Per Year.
45-66-336 SWISS ALPINE ROAD	0.00	0.00	15,000.00	0.0%	0.00	154,000	PTIF - Roads	In conjunction with Saint-Prex Estates.
45-66-342 600 NORTH	0.00	0.00	0.00	#DIV/0!	0.00	150,000	PTIF - Roads	In conjunction with Remund Farms PUD.
45-66-380 SIGNAGE	0.00	0.00	10,000.00	0.0%	0.00	5,000	PTIF - CIP (TRT)	Wayfinding Signs? FY 2018 - Refurbish current?
45-66-704 2017 ROAD IMPROVEMENTS	251,875.81	1,709,131.52	1,300,000.00	131.5%	2,050,957.82	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	9,420.46	204,901.00	4.6%	11,304.55	76,380	PTIF - Roads	\$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	PTIF - CIP (\$116,648), Impact Fees - Roads (\$22,432).	\$72,000 (200 East - Main to 100 North), \$50,000 (Creek Place Cul-de-Sac), \$17,080 (Engineering - 14%).
TOTALS:	432,623.23	1,896,369.08	1,779,901.00	106.5%	2,275,642.90	774,460	-1,005,441.00	-56.49%
CIP - PARKS AND RECREATION								
45-67-409 MICHIE LANE PARK IMPROVEMENTS	0.00	76.32	150,000.00	0.1%	91.58	150,000	Impact Fees - Parks	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	0		
45-67-412 ALPENHOF PARK IMPROVEMENTS	0.00	0.00	0.00	#DIV/0!	0.00	10,000	PTIF - Parks Contribution	
45-67-413 VALAIS PARK IMPROVEMENTS	4,530.75	27.50	0.00	#DIV/0!	33.00	10,000	PTIF - Parks Contribution	\$10,000 (Dog Park Improvements).
45-67-415 TRAILS	428,718.74	-45,920.05	0.00	#DIV/0!	-55,104.06	370,000	Impact Fees - Trails (\$200,000), PTIF - CIP (\$170,000).	\$170,000 (Homestead Trails - Phase II - Vistors Center to Cari Lane), \$200,000 (Center Street). \$40,000 (New trails if grants not received).
45-67-418 SKATING RINK	0.00	0.00	0.00	#DIV/0!	0.00	32,000		\$32,000 (Replace Header/Tubing/Concrete).
45-67-419 TOWN SQUARE IMPROVEMENTS	0.00	5,611.55	5,000.00	112.2%	6,733.86	0		Rewire Town Square.
45-67-425 CENTENNIAL COMMITTEE	0.00	0.00	25,000.00	0.0%	0.00	25,000	PTIF - CIP	
TOTALS:	433,249.49	-40,204.68	180,000.00	-22.3%	-48,245.62	597,000	417,000.00	231.67%

**CAPITAL IMPROVEMENT PROJECTS FUND
EXPENDITURES**

(FY 2019 Budget - Proposed Tentative)

	2017 ACTUAL	2018 YTD	2018 BUDGET	%	YR END EST	2019 PROPOSED	SOURCE	COMMENTS
<u>CIP - CEMETERY</u>								
45-68-512 IMPROVEMENTS	0.00	0.00	120,000.00	0.0%	0.00	150,000	PTIF - CIP (Cemetery)	\$25,000 (Fencing), \$125,000 (Additional Cemetery Roads).
TOTALS:	0.00	0.00	120,000.00	0.0%	0.00	150,000	30,000.00 25.00%	
<u>CIP - OTHER</u>								
45-69-605 Vehicles	335,307.40	343,504.79	267,000.00	128.7%	N/A	539,000	PTIF - CIP (Vehicle Replacement PW) (\$300,000), PTIF - CIP (\$239,000).	\$5,000 (Bat Wing Mower), \$165,000 (Bobtail Snowplow/Dump Truck), \$60,000 (Pick-Up Truck with Service Bed - 1 Ton), \$75,000 (Pick-Up Truck with Dump Bed - 1 Ton), \$40,000 (Woodchipper), \$117,000 (Vacuum Trailer - Will bill to departments) \$50,000 (Toolcat - Parks) \$10,000 (Snowblower Attachment - Parks), \$12,000 (Sweep Broom Attachment - Parks), \$5,000 (Spreader Attachment - Parks).
TOTALS:	335,307.40	343,504.79	267,000.00	128.7%	N/A	539,000	272,000.00 101.87%	
<u>TRANSFERS AND CONTRIBUTIONS</u>								
45-90-150 UNAPPROPRIATED FUND BALANCE	0.00	0.00	1,224,030.00	0.0%	N/A	1,219,064		
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		

**CAPITAL IMPROVEMENT PROJECTS FUND
EXPENDITURES**

(FY 2019 Budget - Proposed Tentative)

	2017 ACTUAL	2018 YTD	2018 BUDGET	%	YR END EST	2019 PROPOSED	SOURCE	COMMENTS
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						227,977	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	1,219,064	-4,966.00	-0.41%
TOTAL FUND EXPENDITURES	1,261,736.44	2,506,396.66	4,025,481.00	62.3%	N/A	3,621,524	-403,957.00	-10.03%
REVENUE OVER EXPENDITURES	531,407.20	-1,704,354.03	0.00		N/A	0		

**WATER FUND
RESERVES**

(FY 2019 Budget - Proposed Tentative)

	CURRENT	OBLIGATED	REMAINING	COMMENTS
<u>RESERVES</u>				
51-11610 PTIF - WATER ACCOUNT	4,486,976.75	-338,031.00	4,148,945.75	Public Treasurers' Investment Fund (PTIF)
51-11613 PTIF - MIDWAY WATER LEASES	927,752.00	30,340.00	958,092.00	Public Treasurers' Investment Fund (PTIF), Combine with PTIF - Water Account
51-11615 PTIF - WT SYSTEM IMPROVEMENT	27,630.67	184,055.00	211,685.67	Public Treasurers' Investment Fund (PTIF) - Restricted
51-11616 PTIF - WATER IMPACT FEE	9,444.59	-9,375.00	69.59	Public Treasurers' Investment Fund (PTIF) - Restricted
	5,451,804.01	-133,011.00	5,318,793.01	
			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.
			3,209,313.23	Reserve account less required balance.

**WATER FUND
REVENUE**
(FY 2019 Budget - Proposed Tentative)

	2017 ACTUAL	2018 YTD	2018 BUDGET	%	YR END EST	2019 PROPOSED	SOURCE	COMMENTS
REVENUE								
51-37-100 WATER SALES	916,742.62	885,889.89	900,000.00	98.4%	1,063,067.87	950,000		Includes previous water rate increase (37%).
51-37-120 WATER LEASES	138,929.73	128,301.57	145,000.00	88.5%	153,961.88	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	7,311.00	6,500.00	112.5%	8,773.20	8,000		
51-37-140 COTTAGES ON GREEN PUMPING FEES	42,043.14	42,888.24	40,000.00	107.2%	51,465.89	50,000		
51-37-145 IRR. ASSESSMENT (CLASS B)	225,385.79	234,205.50	225,000.00	104.1%	281,046.60	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	2,450.00	2,500.00	98.0%	2,940.00	2,500		
51-37-170 INTEREST EARNINGS	46,000.25	59,650.47	25,000.00	238.6%	71,580.56	50,000		
51-37-200 WATER IMPACT FEE	160,751.00	112,695.00	161,000.00	70.0%	135,234.00	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%	4,377.84	3,000		
51-37-210 WATER CONNECTION/HOOKUP	74,942.00	43,333.00	69,510.00	62.3%	51,999.60	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%	40,930.66	37,500		
51-37-910 APPROPRIATED FUND BALANCE	0.00	0.00	909,379.00	0.0%	N/A	933,992		
Water - General						519,512		\$519,512 (2019 Water System Improvements).
Water Leases						119,660		\$77,000 (Cooperative Service Payments), \$42,660 (M&I Water Lease).
Water System Improvement						167,445		\$32,445 (2018 Water System Improvements), \$120,000 (600 North Water Line), \$15,000 (Swiss Alpine Water Line).

**WATER FUND
REVENUE**
(FY 2019 Budget - Proposed Tentative)

	2017 ACTUAL	2018 YTD	2018 BUDGET	%	YR END EST	2019 PROPOSED	SOURCE	COMMENTS
Water Impact Fees						127,375		\$39,375 (2018 Water System Improvements), \$88,000 (2019 Water System Improvements).
TOTALS:	<u>1,656,920.20</u>	<u>1,554,481.75</u>	<u>2,524,389.00</u>	<u>61.6%</u>	<u>N/A</u>	<u>2,582,492</u>	<u>58,103.00</u> 2.30%	
TOTAL FUND REVENUE	<u>1,656,920.20</u>	<u>1,554,481.75</u>	<u>2,524,389.00</u>	<u>61.6%</u>	<u>N/A</u>	<u>2,582,492</u>	<u>58,103.00</u> 2.30%	

**WATER FUND
EXPENDITURES**
(FY 2019 Budget - Proposed Tentative)

	2017 ACTUAL	2018 YTD	2018 BUDGET	%	YR END EST	2019 PROPOSED	SOURCE	COMMENTS
EXPENDITURES								
51-40-110 SALARIES AND WAGES	114,042.44	81,233.98	95,463.00	85.1%	97,480.78	107,322	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	24,648.20	48,168.00	51.2%	29,577.84	50,861	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	7,192.70	10,500.00	68.5%	8,631.24	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	8,314.07	9,600.00	86.6%	9,976.88	9,600	Water Fund	
51-40-245 COMPUTER SUPPORT	1,187.50	5,150.00	7,250.00	71.0%	6,180.00	7,800	Water Fund	\$3,900 (SCADA System Software and Support), \$2,300 (Sensus Software Support), \$1,600 (iWorQ Software).
51-40-250 EQUIP,SUPPLIES & MAINTANANCE	21,029.10	9,511.01	20,660.00	46.0%	11,413.21	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	73,612.83	100,000.00	73.6%	88,335.40	100,000	Water Fund	
51-40-270 UTILITIES	34,854.40	31,629.31	75,000.00	42.2%	37,955.17	75,000	Water Fund	Power. Includes Alpenhof-Weber well.
51-40-310 PRO & TECHNICAL SERVICES	41,650.06	19,260.85	10,220.00	188.5%	23,113.02	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%	258,000.00	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	55,853.28	77,000.00	72.5%	67,023.94	77,000	PTIF - Water Leases	Includes 9% of the City's total <u>base</u> culinary water billings each quarter. Amount determined no later than 30 days after the end of the quarter. Payment made no later than 60 days after the end of the quarter. Paid to the Midway Irrigation Company. Paid with revenue from base water rate. Used for O&M of secondary irrigation system.
51-40-510	BAD DEBT	0.00	0.00	1,000.00	0.0%	0.00	1,000	Water Fund	
51-40-605	DUES AND MEMBERSHIPS	945.00	950.00	1,800.00	52.8%	1,140.00	1,900	Water Fund	Rural Water Association
51-40-610	MISCELLANEOUS	2,134.67	271.04	3,000.00	9.0%	325.25	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	121,600.00	185,000.00	65.7%	145,920.00	185,000	Water Fund	
51-40-660	MISCELLANEOUS CLAIMS	0.00	0.00	7,000.00	0.0%	0.00	7,000	Water Fund	
51-40-704	2017 WATER SYSTEM IMPROVEMENTS	8,834.14	502,686.46	383,500.00	131.1%	603,223.75	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	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	0.00	#DIV/0!	0.00	607,512	PTIF - Water (\$519,512), Impact Fees - Water (\$88,000).	\$81,000 (200 East - Main Street to 100 North), \$63,000 (Creek Place Cul-de-Sac), \$168,000 (Tate Lane Water Line), \$120,105 (700 East - Main to End), \$100,800 (300 East - Main to 100 North), \$74,607 (Engineering - 14%).

51-40-710	CAPITAL OUTLAY - 600 N WL	0.00	0.00	0.00	#DIV/0!	0.00	120,000	PTIF - Water System Improvement	In conjunction with Remunds Farms PUD. Upsize water line. Impact fees not used because they are depleted.
51-40-711	CAPITAL OUTLAY - SWISS ALPINE	0.00	0.00	0.00	#DIV/0!	0.00	15,000	PTIF - Water System Improvement	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%	2,079.11	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%	44,514.46	0		Accountant capitalized FY 2017 amounts.
51-40-776	CAPITAL OUTLAY - 200 NORTH	0.00	-4,825.89	135,954.00	-3.5%	-5,791.07	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	142,021.18	9,000.00	1578.0%	170,425.42	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	800,981		
	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						143,981		
	TOTALS:	1,022,310.37	1,372,355.82	2,524,389.00	54.4%	N/A	2,582,492		58,103.20
									2.30%
	TOTAL FUND EXPENDITURES	1,022,310.37	1,372,355.82	2,524,389.00	54.4%	N/A	2,582,492		58,103.20
									2.30%
	REVENUE OVER EXPENDITURES	634,609.83	182,125.93	0.00		N/A	0		

**ICE SHEET FUND
RESERVES**

(FY 2019 Budget - Proposed Tentative)

	CURRENT	OBLIGATED	REMAINING	COMMENTS
	0.00	0.00	0.00	
	0.00	0.00	0.00	
	0.00	0.00	0.00	Public Treasurers' Investment Fund (PTIF). \$35,000 from FY 2017.

RESERVES

57-11-600 PTIF - ICE RINK

**ICE SHEET FUND
REVENUE**
(FY 2019 Budget - Proposed Tentative)

	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%	255.62	35,290	General Fund	
TOTALS:	50,492.46	213.02	85,160.00	0.3%	255.62	35,290	-49,870.00 -58.56%	
TOTAL FUND REVENUE	65,492.46	513.02	95,160.00	0.5%	N/A	106,188	11,028.00 11.59%	

**ICE SHEET FUND
EXPENDITURES**
(FY 2019 Budget - Proposed Tentative)

	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	26,126.25	11,220.00	232.9%	31,351.50	38,400		
57-70-130 EMPLOYEE BENEFITS	2,344.70	1,883.95	4,590.00	41.0%	2,260.74	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	47,700.90	41,000.00	116.3%	57,241.08	9,000	CIP	\$9,000 (Misc.).
57-70-280 UTILITIES	2,309.66	24,244.13	2,500.00	969.8%	29,092.96	20,000		
57-70-290 TELEPHONE	546.42	374.40	560.00	66.9%	449.28	560		\$500 (Phone), \$60 (Internet Hotspot).
57-70-297 DEPRECIATION EXPENSE	25,541.80	12,800.00	25,400.00	50.4%	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	114,194.63	88,340.00	129.3%	N/A	99,368	11,027.60	12.48%
<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	CIP	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	114,194.63	95,160.00	120.0%	N/A	106,188	11,027.60	11.59%
REVENUE OVER EXPENDITURES	-6,575.40	-113,681.61	0.00		N/A	0		