



FY 2018
Budget Amendment #1
(2/14/2018)



RESOLUTION 2018-06

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MIDWAY, COUNTY OF WASATCH, UTAH, AMENDING THE FISCAL YEAR 2018 BUDGET

WHEREAS, Section 10-6 et seq, of the UCA 1953 as amended, requires cities to hold a public hearing and by resolution amend the annual fiscal year city budget; and

WHEREAS, The City Council held a duly noticed public hearing on 14 February 2018;
and

WHEREAS, the City Council sees the need to amend the Fiscal Year 2018 Budget.

NOW THEREFORE BE IT RESOLVED BY THE MAYOR AND COUNCIL OF THE CITY OF MIDWAY, COUNTY OF WASATCH, UTAH:

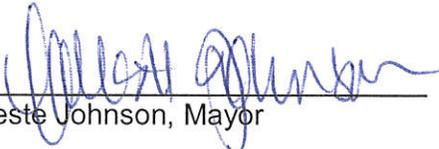
Section 1: The budgeted amount for General Fund revenue account #10-31-100 (Property Tax) shall be increased by \$20,000 from \$715,000 to \$735,000.

Section 2: The budgeted amount for General Fund expenditures account #10-50-140 (Public Works Wages) shall be increased by \$11,600 from \$248,094 to \$259,694.

Section 3: The budgeted amount for General Fund expenditures account #10-50-150 (Public Works Benefits) shall be increase by \$8,400 from \$112,372 to \$120,772.

PASSED AND ADOPTED by the Midway City Council on the 14th day of February 2018.

MIDWAY CITY



Celeste Johnson, Mayor

ATTEST:



Brad Wilson, Recorder



**GENERAL FUND
RESERVES**
(FY 2018 Budget - Amendment #1)

	CURRENT	OBLIGATED	REMAINING	COMMENTS
<u>RESERVES</u>				
01-11110 CASH IN CHECKING - COMBINED	0.00	0.00	0.00	Grand Valley Bank
10-11610 PTIF - GENERAL ACCOUNT	193,351.84	0.00	193,351.84	Public Treasurers' Investment Fund (PTIF)
	<u>193,351.84</u>	<u>0.00</u>	<u>193,351.84</u>	
		5%	170,170.45	Municipalities are required to have a balance in the General Fund of no less than 5% and no more than 25% of the total General Fund revenues.
		25%	850,852.25	

**GENERAL FUND
REVENUE**
(FY 2018 Budget - Amendment #1)

	2017 ACTUAL	2018 YTD	2018 BUDGET	%	YR END EST	2018 AMENDED	SOURCE	COMMENTS
<u>TAXES</u>								
10-31-100 PROPERTY TAX	709,647.43	731,978.91	715,000.00	102.4%	N/A	735,000		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	26,931.45	45,000.00	59.8%	46,168.20	45,000		Tax on automobiles, boats, snowmobiles, etc.
10-31-200 TAX REDEMPTION	26,338.04	6,607.47	15,000.00	44.0%	11,327.09	15,000		Taxes collected for prior years.
10-31-205 PENALTIES AND INTEREST	2,171.01	422.11	1,000.00	42.2%	723.62	1,000		Interest received on delinquent property taxes.
10-31-210 PROPERTY TAX REFUND	-808.27	-3,168.77	-1,000.00	316.9%	-5,432.18	-1,000		
10-31-300 SALES AND USE TAXES	746,084.39	466,942.29	650,000.00	71.8%	800,472.50	650,000		
10-31-400 FRANCHISE TAXES	461,596.57	184,508.24	420,000.00	43.9%	316,299.84	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	56,204.40	70,000.00	80.3%	96,350.40	70,000		Should be spend on items related to economic development. City 1% tax.
10-31-700 RESORT TAX	563,659.84	355,540.21	460,000.00	77.3%	609,497.50	460,000		Can impose the Resort Communities Tax if the communities transient rental capacity is equal to or greater than 66% of its total census population. Current percentage: 73.97% (2010 Census), 47.09% (2020 DEA Estimate). Beginning in FY 2017 reduce \$100,000 more each year.
10-31-750 HIGHWAY TAX	164,263.69	100,995.77	140,000.00	72.1%	173,135.61	140,000		Transferred to CIP Fund.
TOTALS:	<u>2,807,808.75</u>	<u>1,926,962.08</u>	<u>2,515,000.00</u>	<u>76.6%</u>	<u>N/A</u>	<u>2,535,000</u>	20,000.00	0.80%
<u>LICENSES AND PERMITS</u>								
10-32-100 BUSINESS LICENSES AND PERMITS	28,530.00	26,365.00	25,000.00	105.5%	N/A	25,000		Does not include Swiss Days. Includes off-square 3rd party vendors throughout the year.
10-32-110 SIGN PERMITS	250.00	0.00	100.00	0.0%	N/A	100		
10-32-210 BUILDING PERMITS	300,740.45	155,871.00	218,917.00	71.2%	267,207.43	218,917		70 New Construction (FY 2018), 83 New Construction (FY 2017), 80 New Construction (FY 2016), 70 (FY 2015).
10-32-211 PLAN CHECK, DEPOSITS & OTHER	184,873.29	82,829.90	122,767.00	67.5%	141,994.11	122,767		70 New Construction (FY 2018), 83 New Construction (FY 2017), 80 New Construction (FY 2016), 70 (FY 2015).
10-32-212 CITY SURCHARGE	615.82	313.74	475.00	66.1%	537.84	475		70 New Construction (FY 2018), 83 New Construction (FY 2017), 80 New Construction (FY 2016), 70 (FY 2015).
10-32-230 ROAD EXCAVATION INSPECTION FEE	400.00	6,000.00	150.00	4000.0%	10,285.71	150		Fee needs to be revised.
10-32-250 ANIMAL LICENSES	1,420.00	650.00	1,000.00	65.0%	N/A	1,000		Pass through to Heber City.

**GENERAL FUND
REVENUE**
(FY 2018 Budget - Amendment #1)

	2017 ACTUAL	2018 YTD	2018 BUDGET	%	YR END EST	2018 AMENDED	SOURCE	COMMENTS
TOTALS:	516,829.56	272,029.64	368,409.00	73.8%	N/A	368,409	0.00 0.00%	

**GENERAL FUND
REVENUE**
(FY 2018 Budget - Amendment #1)

	2017 ACTUAL	2018 YTD	2018 BUDGET	%	YR END EST	2018 AMENDED	SOURCE	COMMENTS
<u>INTERGOVERNMENTAL REVENUE</u>								
10-33-560 CLASS "C" ROAD FUNDS	216,878.60	156,319.22	170,000.00	92.0%	267,975.81	170,000		City portion of the gas taxes collected. Used for the General Fund Streets Department with the remainder transferred to the CIP Fund. Directly related to miles of roads in the City. Shane Owens will update and submit to the State the miles of roads.
10-33-740 HISTORIC PRESERVATION GRANT	781.68	-7,587.55	200.00	-3793.8%	N/A	200		Historic preservation website, plaques and book.
10-33-760 BACKNET GRANT	62,696.61	17,732.11	65,000.00	27.3%	30,397.90	65,000		Grant Money
TOTALS:	<u>280,356.89</u>	<u>166,463.78</u>	<u>235,200.00</u>	<u>70.8%</u>	<u>298,373.71</u>	<u>235,200</u>	<u>0.00</u>	<u>0.00%</u>
<u>SERVICES</u>								
10-34-430 MSD - ADMINISTRATION	24,851.25	19,881.25	25,000.00	79.5%	34,082.14	25,000		Quarterly MSD Billings
10-34-435 MSD - INSPECTIONS	27,325.00	19,556.25	25,000.00	78.2%	33,525.00	25,000		
10-34-740 ZONING AND DEVELOPMENT FEES	167,348.00	106,190.67	50,000.00	212.4%	182,041.15	50,000		
10-34-743 DEVELOPMENT ENGINEERING FEES	135,993.71	108,290.99	95,000.00	114.0%	185,641.70	95,000		
10-34-744 DEVELOPMENT LEGAL FEES	8,246.00	8,203.25	3,000.00	273.4%	14,062.71	3,000		
10-34-830 BURIAL AND ASSESSMENTS	36,450.00	14,000.00	25,000.00	56.0%	24,000.00	25,000		Just burials (opening and closing).
TOTALS:	<u>400,213.96</u>	<u>276,122.41</u>	<u>223,000.00</u>	<u>123.8%</u>	<u>473,352.70</u>	<u>223,000</u>	<u>0.00</u>	<u>0.00%</u>
<u>MISCELLANEOUS</u>								
10-36-100 INTEREST EARNINGS	2,780.79	1,695.57	2,200.00	77.1%	2,906.69	2,200		
10-36-200 RENTS - BUILDINGS	26,845.00	9,330.00	20,000.00	46.7%	15,994.29	20,000		Should be used for building repairs and improvements. Transferred to CIP Fund.
10-36-205 SPECIAL EVENTS	3,225.00	400.00	3,100.00	12.9%	685.71	3,100		\$3,000 (Swiss Days), \$100 (Special Events). Should be used for park maintenance. Transferred to CIP Fund.
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	9,500.00	10,000.00	95.0%	16,285.71	10,000		Only residents in 84049 ZIP can purchase lots. Transferred to CIP Fund.
10-36-900 MISCELLANEOUS	1,970.73	3,034.06	2,500.00	121.4%	5,201.25	2,500		Includes Costco memberships (\$360).
TOTALS:	<u>82,521.52</u>	<u>23,959.63</u>	<u>41,800.00</u>	<u>57.3%</u>	<u>41,073.65</u>	<u>41,800</u>	<u>0.00</u>	<u>0.00%</u>

**GENERAL FUND
REVENUE**
(FY 2018 Budget - Amendment #1)

	2017 ACTUAL	2018 YTD	2018 BUDGET	%	YR END EST	2018 AMENDED	SOURCE	COMMENTS
<u>CONTRIBUTIONS AND TRANSFERS</u>								
10-39-910 APPROPRIATED FUND BALANCE	0.00	0.00	0.00	#DIV/0!	N/A	0		
TOTALS:	0.00	0.00	0.00	#DIV/0!	0.00	0	0.00	
							#DIV/0!	
TOTAL FUND REVENUE	4,087,730.68	2,665,537.54	3,383,409.00	78.8%	N/A	3,403,409	20,000.00	
							0.59%	
							5%	170,170.45
							25%	850,852.25

**GENERAL FUND
EXPENDITURES**
(FY 2018 Budget - Amendment #1)

	2017 ACTUAL	2018 YTD	2018 BUDGET	%	YR END EST	2018 AMENDED	SOURCE	COMMENTS
<u>MAYOR AND COUNCIL</u>								
10-41-110 SALARIES AND WAGES	57,360.29	33,297.38	57,090.00	58.3%	57,081.22	57,090	General Fund	
10-41-130 EMPLOYEE BENEFITS	4,366.71	2,547.22	4,370.00	58.3%	4,366.66	4,370	General Fund	
10-41-230 MILEAGE	0.00	0.00	2,400.00	0.0%	0.00	2,400	General Fund	\$2,400 (Mileage for conferences - \$400 x 6)
10-41-240 OFFICE SUPPLIES AND EXPENSE	1,319.64	911.59	1,000.00	91.2%	1,562.73	1,000	General Fund	
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.
10-41-610 MISCELLANEOUS	279.78	708.72	300.00	236.2%	1,214.95	300	General Fund	Swiss Days parade candy
10-41-650 MERIT RAISES/BONUSES	0.00	0.00	1,650.00	0.0%	N/A	1,650	General Fund	\$1,400 (Christmas gift certificates for full-time employees), \$250 (Christmas gift certificates for part-time employees).
TOTALS:	65,880.82	39,052.93	72,610.00	53.8%	N/A	72,610		0.00 0.00%

**GENERAL FUND
EXPENDITURES**
(FY 2018 Budget - Amendment #1)

	2017 ACTUAL	2018 YTD	2018 BUDGET	%	YR END EST	2018 AMENDED	SOURCE	COMMENTS
<u>ADMINISTRATIVE</u>								
10-43-125 SALARIES AND WAGES	168,758.39	101,675.36	181,445.00	56.0%	174,300.62	181,445	General Fund	Treasurer (34 hrs. wk.), human resources director (40 hrs. wk.), recorder (40 hrs. wk.), admin. assistant (accounts payable/cash receipts, 10 hrs. wk.), deputy recorder (part-time, 10 hrs. wk.). Overtime (40 hrs. yr.). Includes 2% COLA.
10-43-130 EMPLOYEE BENEFITS	74,112.73	44,678.65	76,789.00	58.2%	76,591.97	76,789	General Fund	Treasurer (34 hrs. wk.), human resources director (40 hrs. wk.), recorder (40 hrs. wk.), admin. assistant (accounts payable/cash receipts, 10 hrs. wk.), deputy recorder (part-time, 10 hrs. wk.). Overtime (40 hrs. yr.). Includes 2% COLA.
10-43-210 BOOKS,SUB AND MEMBERSHIPS	6,279.41	1,883.10	6,125.00	30.7%	3,228.17	6,125	General Fund	\$150 (UMCA), \$145 (IIMC), \$1,110 (MAG), \$4,500 (ULCT), \$145 (National Treasurers' Association), \$75 (UMTA). Discontinuing hard copy of Utah Code.
10-43-220 PUBLIC NOTICES	1,422.70	80.94	2,100.00	3.9%	138.75	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	329.38	6,575.00	5.0%	564.65	6,575	General Fund	\$5,000 (Office Supplies), \$1,200 (Computer w/Monitor), \$375 (QuickBooks Payroll Subscription).
10-43-280 TELEPHONE	6,244.54	4,828.68	7,200.00	67.1%	8,277.74	7,200	General Fund	Office Building
10-43-330 EDUCATION AND TRAINING	364.00	1,603.69	4,200.00	38.2%	2,749.18	4,200	General Fund	\$1,200 (Payroll), \$1,800 (Treasurer), \$1,200 (Recorder/Deputy Recorder).
10-43-510 INSURANCE AND SURETY BONDS	54,419.56	66,254.87	62,031.00	106.8%	N/A	62,031	General Fund	\$29,110 (Liability - Billed in June), \$14,435 (Property - Billed in June), \$15,686 (Workers Compensation), \$900 (Treasurer/Recorder Bond), \$600 (Commercial Crime), \$1,300 (Insurance administrative fees).
10-43-610 MISCELLANEOUS	0.00	4.00	2,500.00	0.2%	6.86	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	1,470	1,463	Transfer to CIP Fund.
10-43-740 CAPITAL OUTLAY - EQUIPMENT	0.00	0.00	0.00	#DIV/0!	0.00	0		
TOTALS:	317,846.18	222,808.67	351,435.00	63.4%	N/A	351,435	-0.42	0.00%

**GENERAL FUND
EXPENDITURES**
(FY 2018 Budget - Amendment #1)

	2017 ACTUAL	2018 YTD	2018 BUDGET	%	YR END EST	2018 AMENDED	SOURCE	COMMENTS
<u>PROFESSIONAL SERVICES</u>								
10-45-605 ACCOUNTING	12,300.00	4,000.00	18,000.00	22.2%	6,857.14	18,000	General Fund	
10-45-611 LEGAL - GENERAL	71,295.21	41,753.00	56,400.00	74.0%	71,576.57	56,400	General Fund	Flat rate per month (\$60,000 with \$56,400 in General Fund and \$3,600 in the Water Fund).
10-45-612 LEGAL - DEVELOPMENT REVIEW	9,026.25	35,892.50	3,000.00	1196.4%	61,530.00	3,000	Reimbursed	Pass through Account
10-45-615 COMPUTER SERVICES	33,466.88	16,730.08	20,850.00	80.2%	28,680.14	20,850	General Fund	\$10,920 (IT Support), \$6,000 (Software Licenses and Data Back-up), \$3,930 (Financial Software Support).
10-45-620 AUDIT	10,000.00	0.00	10,000.00	0.0%	N/A	10,000	General Fund	\$9,500 (Audit), \$300 (UT-2 Form)
10-45-672 ENGINEERING - GENERAL	52,332.34	14,232.82	40,600.00	35.1%	24,399.12	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	106,905.95	95,000.00	112.5%	183,267.34	95,000	Reimbursed	Pass through Account
TOTALS:	303,960.92	219,514.35	243,850.00	90.0%	376,310.31	243,850		0.00 0.00%

**GENERAL FUND
EXPENDITURES**
(FY 2018 Budget - Amendment #1)

	2017 ACTUAL	2018 YTD	2018 BUDGET	%	YR END EST	2018 AMENDED	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	177.46	0.00	#DIV/0!	304.22	0	General Fund	
10-50-140 PUBLIC WORKS WAGES	0.00	161,354.69	248,094.00	65.0%	276,608.04	259,694	General Fund	Cory Lott (40 hrs. wk.), Becky Johnson (12 hrs. wk. - seasonal part-time), Eric Mecham (40 hrs. wk.), Mike Mair (40 hrs. wk.), Shane Owens (40 hrs. wk.), Jason Standifer (20 hrs. wk. - PW, 20 hrs. wk. - Sanitation), Becky Wood (10 hrs. wk. - Sanitation), JC Rhoads (20 hrs. wk. - seasonal part-time). Distributed to the various departments at the end of the fiscal year. Includes 2% COLA.
10-50-145 PUBLIC WORKS COMP. TIME	0.00	6,121.38	20,400.00	30.0%	10,493.79	20,400	General Fund	Snow plowing and Saturday funerals. Includes 2% COLA.
10-50-150 PUBLIC WORK BENEFITS	0.00	67,003.73	112,372.00	59.6%	114,863.54	120,772	General Fund	Cory Lott (40 hrs. wk.), Becky Johnson (12 hrs. wk. - seasonal part-time), Eric Mecham (40 hrs. wk.), Mike Mair (40 hrs. wk.), Shane Owens (40 hrs. wk.), Jason Standifer (20 hrs. wk. - PW, 20 hrs. wk. - Sanitation), Becky Wood (10 hrs. wk. - Sanitation), JC Rhoads (20 hrs. wk. - seasonal part-time). Distributed to the various departments at the end of the fiscal year. Includes 2% COLA.
10-50-250 OFFICE SUPPLIES AND EXPENSE	8,601.41	7,252.64	26,769.00	27.1%	12,433.10	26,769	General Fund	\$6,500 (Plotter Supplies), \$7,650 (Office Supplies), \$1,000 (Stamps), \$11,619 (Internet Access).
10-50-500 ELECTIONS	3,000.00	25.44	3,000.00	0.8%	43.61	3,000	General Fund	
10-50-615 MISCELLANEOUS	9,360.59	1,317.92	4,588.00	28.7%	2,259.29	4,588	General Fund	\$1,600 (Bank Expenses), \$100 (CDL Medical Exams), \$1,000 (Newsletter Printing - Eliminated mailing to residents), \$360 (Costco Memberships - Reimbursed), \$28 (Wasatch Wave Subscription), \$1,500 (Misc.).
10-50-620 CONTRACT SERVICES	4,177.43	150.00	7,000.00	2.1%	257.14	7,000	General Fund	Service contracts for copiers and plotter.
10-50-695 HISTORIC PRESERVATION	0.00	0.00	3,000.00	0.0%	0.00	3,000	Grant, Committee Revenue	Historic Homes Website, Plaques for Historic Homes, Book on Midway Architecture
10-50-740 CAPITOL OUTLAY - EQUIPMENT	0.00	0.00	0.00	#DIV/0!	0.00	0	General Fund	
TOTALS:	85,929.46	243,403.26	425,223.00	57.2%	417,262.73	445,223	20,000.00 4.70%	

**GENERAL FUND
EXPENDITURES**
(FY 2018 Budget - Amendment #1)

	2017 ACTUAL	2018 YTD	2018 BUDGET	%	YR END EST	2018 AMENDED	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	26,688.94	28,000.00	95.3%	45,752.47	28,000	General Fund	\$20,020 (Cleaning and Maintenance Supplies), \$2,500 (Restripe City Office Parking Lot), \$1,700 (Building Facility Management Software), \$1,200 (Flag Maintenance and Rotation), \$1,080 (Additional Employee Cell Phone), \$1,500 (Additional Employee Clothing Allowance).
10-51-270 UTILITIES	42,820.97	18,715.55	43,630.00	42.9%	32,083.80	43,630	General Fund	Water, Power, Garbage, Natural Gas
10-51-620 CONTRACT SERVICES	11,000.00	7,000.00	12,000.00	58.3%	12,000.00	12,000	General Fund	Cleaning of Buildings
10-51-740 CAPITAL OUTLAY - EQUIPMENT	0.00	0.00	0.00	#DIV/0!	0.00	0		
TOTALS:	108,216.97	52,404.49	83,630.00	62.7%	89,836.27	83,630		0.00 0.00%
<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	34,454.18	53,660.00	64.2%	59,064.31	53,660	General Fund	\$4,500 (Plow End Guards), \$12,800 (Plow Wear Blades), \$26,000 (Parts and Supplies), \$1,000 (Vehicle Inspections), \$1,080 (Jason Cell Phone), \$1,500 (Jason Clothing Allowance), \$1,080 (Mike Cell Phone), \$1,500 (Mike Clothing Allowance), \$4,200 (iWorQ Software).
10-53-260 FUEL	22,485.53	11,747.14	33,000.00	35.6%	20,137.95	33,000	General Fund	Fuel
10-53-330 EDUCATION AND TRAINING	140.20	263.22	1,000.00	26.3%	451.23	1,000	General Fund	Safety Training
10-53-735 CAPITAL OUTLAY - EQUIPMENT	0.00	0.00	0.00	#DIV/0!	0.00	0	General Fund	
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	199,464.54	240,660.00	82.9%	79,653.50	240,660		0.00 0.00%

**GENERAL FUND
EXPENDITURES**
(FY 2018 Budget - Amendment #1)

	2017 ACTUAL	2018 YTD	2018 BUDGET	%	YR END EST	2018 AMENDED	SOURCE	COMMENTS
<u>PLANNING AND ZONING</u>								
10-55-110 SALARIES AND WAGES	135,007.52	77,364.77	130,157.00	59.4%	132,625.32	130,157	General Fund	Planning Director (40 hrs. wk.) and Planning Assistant (20 hrs. wk.). Includes partial COLA.
10-55-115 COMP TIME	0.00	0.00	3,500.00	0.0%	0.00	3,500	General Fund	Includes parital COLA.
10-55-130 EMPLOYEE BENEFITS	43,751.75	26,488.47	46,284.00	57.2%	45,408.81	46,284	General Fund	Planning Director (40 hrs. wk.) and Planning Assistant (20 hrs. wk.). Includes partial COLA.
10-55-220 PUBLIC NOTICES	4,132.51	3,702.49	3,500.00	105.8%	6,347.13	3,500	General Fund	
10-55-240 OFFICE SUPPLIES AND EXPENSE	2,648.93	2,885.81	4,116.00	70.1%	4,947.10	4,116	General Fund	\$960 (Cell Phone), \$169 (Planning Commission Packets), \$2,527 (Office Supplies), \$60 (Bluebeam Plan Review Software Support), \$400 (iWorQ Permitting Software).
10-55-330 EDUCATION AND TRAINING	689.84	1,372.02	3,500.00	39.2%	2,352.03	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	88.00	500.00	17.6%	150.86	500	General Fund	
10-55-620 CONTRACT SERVICES	1,601.00	2,755.00	1,634.00	168.6%	N/A	1,634	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	1,470	1,463	Transfer to CIP Fund.
10-55-740 CAPITAL OUTLAY - EQUIPMENT	0.00	0.00	0.00	#DIV/0!	N/A	0	General Fund	
TOTALS:	188,744.55	116,607.56	195,261.00	59.7%	191,831.25	195,261	-0.20	0.00%

**GENERAL FUND
EXPENDITURES**
(FY 2018 Budget - Amendment #1)

	2017 ACTUAL	2018 YTD	2018 BUDGET	%	YR END EST	2018 AMENDED	SOURCE	COMMENTS
<u>BUILDING SAFETY</u>								
10-56-110 SALARIES AND WAGES	144,228.80	87,703.06	156,464.00	56.1%	150,348.10	156,464	General Fund	Building Safety Official (40 hrs. wk.), Building Inspector (40 hrs. wk.), Assistant (40 hrs. wk.). Includes 2% COLA.
10-56-115 COMP TIME	0.00	0.00	1,000.00	0.0%	0.00	1,000	General Fund	Building Safety Official (40 hrs. wk.), Building Inspector (40 hrs. wk.), Assistant (40 hrs. wk.). Includes 2% COLA.
10-56-130 EMPLOYEE BENEFITS	72,690.31	38,905.40	62,586.00	62.2%	66,694.97	62,586	General Fund	Building Safety Official (40 hrs. wk.), Building Inspector (40 hrs. wk.), Assistant (40 hrs. wk.). Includes 2% COLA.
10-56-230 MILEAGE	641.30	0.00	1,000.00	0.0%	0.00	1,000	General Fund	Training
10-56-240 OFFICE SUPPLIES AND EXPENSE	5,398.64	2,512.77	6,580.00	38.2%	4,307.61	6,580	General Fund	\$3,420 (Cellular Phone and Data Plans), \$1500 (General Office Supplies), \$1,300 (Replace Computer), \$300 (iWorQ Permitting Software), \$60 (BluBeam Plan Review Software Support).
10-56-260 OUTSIDE PLAN REV & INSP	16,300.53	5,637.32	12,000.00	47.0%	9,663.98	12,000	General Fund	Outside plan review as needed.
10-56-330 EDUCATION AND TRAINING	2,409.60	1,013.22	3,000.00	33.8%	1,736.95	3,000	General Fund	Training - 3 Employees
10-56-605 MEMBERSHIPS AND LICENSES	245.00	776.00	490.00	158.4%	N/A	490	General Fund	\$125 (Utah Chapter - 3 Employees), \$80 (Beehive Chapter - 2 Employees), \$150 (Inspector License Renewal - 2 Employees), \$135 (ICC Membership).
10-56-630 BOOKS & SUPPLIES	126.00	0.00	2,500.00	0.0%	0.00	2,500	General Fund	Code books, standards and references, and supplies.
10-56-650 REIMBURSABLES	0.00	0.00	500.00	0.0%	0.00	500	Reimbursed	Pass through
10-56-735 CAPITAL OUTLAY - VEHIC REPL	4,000.00	5,680.00	5,680.00	100.0%	N/A	5,680	5,679	Transfer to CIP Fund.
10-56-740 CAPITAL OUTLAY - EQUIPMENT	0.00	0.00	0.00	#DIV/0!	0.00	0	General Fund	
TOTALS:	246,040.18	142,227.77	251,800.00	56.5%	232,751.61	251,799		-0.74 0.00%

**GENERAL FUND
EXPENDITURES**
(FY 2018 Budget - Amendment #1)

	2017 ACTUAL	2018 YTD	2018 BUDGET	%	YR END EST	2018 AMENDED	SOURCE	COMMENTS
<u>PUBLIC SAFETY</u>								
10-57-110 SALARIES AND WAGES	26,596.86	13,396.99	31,922.00	42.0%	22,966.27	31,922	General Fund	Crossing guard (720 hrs. yr.), crossing guard (315 hrs. yr.), crossing guard (270 hrs. yr.), additional crossing guard (720 hrs. yr.).
10-57-130 EMPLOYEE BENEFITS	2,032.59	1,033.13	2,712.00	38.1%	1,771.08	2,712	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%	1,302.79	970	General Fund	\$970 (Safety vests and safety devices for crossing guards)
10-57-610 MISCELLANEOUS	500.00	1,909.00	1,500.00	127.3%	3,272.57	1,500	General Fund	\$500 (CERT Donation), \$1,000 (Donation for Emergency Preparedness Fair).
10-57-625 ANIMAL CONTROL MAINT COSTS	34,492.55	30,229.99	67,500.00	44.8%	51,822.84	67,500	General Fund	16.01% of Heber City's actual costs for animal control. Paid to Heber City. Donate \$22,500 a year for 3 years for an adoptions center (2 of 3 payments).
10-57-626 ANIMAL LICENSES	1,420.00	0.00	1,000.00	0.0%	N/A	1,000	Sale of Dog Licenses	Pass through to Heber City.
10-57-630 LAW ENFORCEMENT	121,911.15	64,823.52	118,005.00	54.9%	111,126.03	118,005	General Fund	\$107,625 (Contract increases 2.5% each year), \$9,000 (Additional Law Enforcement for Swiss Days - 50% Reimbursed by Swiss Days), \$1,380 (Law Enforcement Radios).
10-57-645 NOXIOUS WEED CONTROL	0.00	0.00	0.00	#DIV/0!	0.00	0	General Fund	Weed enforcement officer not hired by Wasatch County.
10-57-670 BACKNET - TRAVEL	15,641.10	1,451.54	20,000.00	7.3%	2,488.35	20,000	Grant	Pass Through Account
10-57-675 BACKNET - EQUIP SUPPLIES OPER	38,854.04	9,698.79	30,000.00	32.3%	16,626.50	30,000	Grant	Pass Through Account
10-57-680 BACKNET - CONFIDENTIAL FUNDS	12,000.00	8,000.00	15,000.00	53.3%	13,714.29	15,000	Grant	Pass Through Account
TOTALS:	254,142.41	131,302.92	288,609.00	45.5%	225,090.72	288,609		0.21 0.00%
<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 - Amendment #1)

	2017 ACTUAL	2018 YTD	2018 BUDGET	%	YR END EST	2018 AMENDED	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	33,653.92	21,680.00	155.2%	57,692.43	21,680	Class C Road	\$2,500 (Weed Control), \$4,000 (Street Light Repairs), \$2,000 (Safety and Traffic Devices), \$1,080 (Shane Cell Phone and Wireless Internet), \$1,500 (Shane Clothing Allowance), \$600 (Cory Wireless Internet), \$10,000 (Speed Indicating Signs).
10-60-245 STORM DRAIN MAINTENANCE	3,708.75	1,500.00	5,000.00	30.0%	2,571.43	5,000	Class C Road	Routine Maintenance and Cleaning
10-60-250 STREET SIGN SUPPLIES & MAIN	19,189.99	6,707.90	13,000.00	51.6%	11,499.26	13,000	Class C Road	
10-60-255 EQUIPMENT RENTAL AND LEASE	4,250.00	5,809.50	8,000.00	72.6%	N/A	8,000	Class C Road	Backhoe
10-60-330 EDUCATION AND TRAINING	200.00	34.12	3,000.00	1.1%	58.49	3,000	Class C Road	Road School - 3 Employees
10-60-470 STREET LIGHT UTILITIES	151.70	81.58	150.00	54.4%	139.85	150	Class C Road	Valais Park entrance light and River Road roundabout.
10-60-480 ROAD MATERIALS	13,068.42	6,121.78	20,000.00	30.6%	10,494.48	20,000	Class C Road	Cold/Hot Mix Asphalt, Road Salt/De-Icier and Road Base/Sand/Rock/Gravel.
10-60-620 CONTRACT SERVICES	15,835.57	5,025.64	16,000.00	31.4%	8,615.38	16,000	Class C Road	Salt Hauling
TOTALS:	163,117.71	58,934.44	86,830.00	67.9%	91,071.33	86,830		0.00 0.00%

**GENERAL FUND
EXPENDITURES**
(FY 2018 Budget - Amendment #1)

	2017 ACTUAL	2018 YTD	2018 BUDGET	%	YR END EST	2018 AMENDED	SOURCE	COMMENTS
<u>PARKS AND RECREATION</u>								
10-70-110 SALARIES AND WAGES	79,994.44	0.00	0.00	#DIV/0!	0.00	0	General Fund	
10-70-130 EMPLOYEE BENEFITS	32,668.59	0.00	0.00	#DIV/0!	0.00	0	General Fund	
10-70-230 MILEAGE	0.00	0.00	175.00	0.0%	N/A	175	General Fund	Seasonal Part-Time Employee
10-70-240 CONTRACT SERVICES	41,381.04	33,515.82	68,700.00	48.8%	57,455.69	68,700	General Fund	\$52,040 (Mowing), \$8,600 (Fertilization/Weed Control). \$5,000 (Mowing - Michie Lane Park), \$1,700 (Fertilization/Weed Control - Michie Lane Park).
10-70-250 SUPPLIES AND MAINTENANCE	37,726.91	17,897.73	38,595.00	46.4%	30,681.82	38,595	General Fund (\$18,595), Transient Room Tax (\$20,000).	\$26,000 (Supplies), \$5,000 (Wood Chips), \$1,080 (Cory Cell Phone/Data Service), \$1,500 (Cory Clothing Allowance), \$1,080 (Eric Cell Phone), \$1,500 (Eric Clothing Allowance), \$2,435 (Flag Maintenance and Rotation).
10-70-255 EQUIPMENT RENTAL AND LEASE	10,750.00	9,750.00	8,000.00	121.9%	N/A	8,000	General Fund	Skid Loader
10-70-270 UTILITIES	7,281.97	4,620.56	12,740.00	36.3%	7,920.96	12,740	General Fund	\$8,000 (Garbage), \$3,060 (Power), \$1,680 (Water).
10-70-290 TRAILS	7,500.00	0.00	10,000.00	0.0%	0.00	10,000	Transient Room Tax	\$10,000 (Trails Maintenance), Transferred to CIP Fund if not used.
10-70-330 EDUCATION AND TRAINING	287.91	0.00	1,500.00	0.0%	0.00	1,500	General Fund	Weed Conference - 2 Employees
10-70-610 MISCELLANEOUS	0.00	0.00	0.00	#DIV/0!	0.00	0	General Fund	
10-70-660 SPRING CLEAN-UP	171.36	383.20	1,000.00	38.3%	N/A	1,000	General Fund	
TOTALS:	217,762.22	66,167.31	140,710.00	47.0%	96,058.47	140,710		0.00 0.00%

**GENERAL FUND
EXPENDITURES**
(FY 2018 Budget - Amendment #1)

	2017 ACTUAL	2018 YTD	2018 BUDGET	%	YR END EST	2018 AMENDED	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	7,528.44	20,000.00	37.6%	12,905.90	20,000	General Fund	\$11,002 (Sprinkler and Landscaping Supplies), \$5,000 (Sand for Top Soil Screener), \$1,080 (Darin Cell Phone), \$1,500 (Darrin Clothing Allowance), \$418 (Flag Maintenance and Rotation), \$1,000 (New Pots).
10-77-255 EQUIPMENT RENTAL AND LEASE	10,500.00	14,500.00	8,000.00	181.3%	N/A	8,000	General Fund	Backhoe
10-77-270 UTILITIES	3,069.44	1,520.17	7,736.00	19.7%	2,606.01	7,736	General Fund	\$4,000 (Garbage), \$3,400 (Power), \$336 (Culinary Water).
10-77-620 CONTRACT SERVICES	20,559.57	13,018.70	37,156.00	35.0%	22,317.77	37,156	General Fund	\$20,410 (Mowing), \$15,930 (Fertilization/Weed Control), \$816 (Cemetery Software Support).
TOTALS:	111,064.17	36,567.31	72,892.00	50.2%	37,829.67	72,892		0.00 0.00%
<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	-7,416.00	24,500.00	-30.3%	-12,713.14	24,500	Transient Room Tax	\$5,000 (Advertising/Eco Dev Promotion) \$5,000 (Cowboy Poetry - second year of three year commitment), \$5,000 (Heber Valley Railroad), \$6,000 (Christmas Lights for Town Square), \$500 (Flowers for Bell Towers), \$2,500 (Independence Day Fireworks), \$500 (County Memorial Day Event).
10-78-610 MISCELLANEOUS	25.00	25.00	150.00	16.7%	N/A	150	General Fund	\$40 (High School Honors Banquet)
TOTALS:	36,010.91	-4,851.68	27,650.00	-17.5%	-12,713.14	27,650		0.00 0.00%

**GENERAL FUND
EXPENDITURES**
(FY 2018 Budget - Amendment #1)

	2017 ACTUAL	2018 YTD	2018 BUDGET	%	YR END EST	2018 AMENDED	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 \$575,352.68 as of January 2017.
10-90-150 TRANSFER TO CIP FUND (STREETS)	455,824.55	44,068.35	473,170.00	9.3%	75,545.74	473,170	General Fund	
Highway Tax						140,000	Highway Tax	
Class C Roads (Minus Streets Dept.)						83,170	Class C Road	
Road Improvements						250,000	General Fund	Minimum of \$250,000 Each Year.
10-90-155 TRANSFER TO ICE RINK FUND	50,492.46	213.02	85,160.00	0.3%	365.18	85,160	General Fund	
10-90-160 TRANSFER TO CIP FUND (OTHER)	786,781.51	208,500.00	233,319.00	89.4%	357,428.57	233,320	General Fund	
Buildings						0	Rents - Bldgs.	
Special Events						0	Special Events	
Cemetery						10,000	Lots Sales	
Trails						0	Trails Maint.	Transfer from Parks to CIP if not used in the budget year.
Transient Room Tax						500	Transient Room Tax	
Resort Tax						200,000	Resort Tax	\$100,000 (FY 17), \$200,000 (FY 18), \$300,000 (FY 19), \$400,000 (FY 20).
Capital Projects						22,820	General Fund	
10-90-170 TRANSFER TO MBA FUND	12,946.56	0.00	14,500.00	0.0%	0.00	14,500	General Fund	Cemetery Bonds. Completed in 2023. Remaining balance \$67,975 as of 3/31/2017.
10-90-980 UNAPPROPRIATED FUND BALANCE	0.00	0.00	0.00	#DIV/0!	N/A	0		
TOTALS:	1,370,394.78	252,781.37	877,249.00	28.8%	433,339.49	877,250	1.00	
							0.00%	
TOTAL FUND EXPENDITURES	3,788,143.67	1,801,385.24	3,383,409.00	53.2%	N/A	3,403,409	19,999.86	
							0.59%	
REVENUE OVER EXPENDITURES	299,587.01	864,152.30	0.00		N/A	0		

**BACKNET FUND
RESERVES**
(FY 2018 Budget - Amendment #1)

	CURRENT	OBLIGATED	REMAINING	COMMENTS
<u>RESERVES</u>				
15-11500 CASH IN CHECKING (ZIONS BANK)	4,523.46	-4,150.00	373.46	
15-11-520 PETTY CASH	300.00	0.00	300.00	
	<u>4,823.46</u>	<u>-4,150.00</u>	<u>673.46</u>	

**BACKNET FUND
REVENUE**
(FY 2018 Budget - Amendment #1)

	2017 ACTUAL	2018 YTD	2018 BUDGET	%	YR END EST	2018 AMENDED	SOURCE	COMMENTS
<u>RESTITUTION REVENUE</u>								
15-31-250 RESTITUTION REVENUE	441.04	924.34	350.00	264.1%	1,584.58	350	Restitution	
TOTALS:	441.04	924.34	350.00	264.1%	1,584.58	350	0.00	
							0.00%	
<u>TRANSFERS AND CONTRIBUTIONS</u>								
15-33-103 APPROPRIATED FUND BALANCE	0.00	0.00	4,150.00	0.0%	0.00	4,150	Restitution	
TOTALS:	0.00	0.00	4,150.00	0.0%	0.00	4,150	0.00	
							0.00%	
TOTAL FUND REVENUE	441.04	924.34	4,500.00	20.5%	N/A	4,500	0.00	
							0.00%	

**BACKNET FUND
EXPENDITURES**
(FY 2018 Budget - Amendment #1)

	2017 ACTUAL	2018 YTD	2018 BUDGET	%	YR END EST	2018 AMENDED	SOURCE	COMMENTS
<u>RESTITUTION EXPENDITURES</u>								
15-81-230 TRAVEL	350.00	0.00	500.00	0.0%	0.00	500	Restitution	
15-81-250 EQUIP, SUPPLIES & OPERATING	3,530.23	3,232.23	4,000.00	80.8%	5,540.97	4,000	Restitution	
TOTALS:	3,880.23	3,232.23	4,500.00	71.8%	N/A	4,500	0.00	
							0.00%	
<u>PROGRAM INCOME EXPENDITURES</u>								
15-82-230 TRAVEL	0.00	0.00	0.00	#DIV/0!	0.00	0	Program Income	
15-82-250 EQUIP, SUPPLIES & OPERATING	0.00	0.00	0.00	#DIV/0!	0.00	0	Program Income	
TOTALS:	0.00	0.00	0.00	#DIV/0!	0.00	0	0.00	
							#DIV/0!	
TOTAL FUND EXPENDITURES	3,880.23	3,232.23	4,500.00	71.8%	N/A	4,500	0.00	
							0.00%	
REVENUE OVER EXPENDITURES	-3,439.19	-2,307.89	0.00		N/A	0		

**COMMUNITY DEVELOPMENT AND RENEWAL AGENCY FUND
REVENUE**

(FY 2018 Budget - Amendment #1)

	2017 ACTUAL	2018 YTD	2018 BUDGET	%	YR END EST	2018 AMENDED	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 \$575,352.68 as of January 2017.
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 - Amendment #1)

	2017 ACTUAL	2018 YTD	2018 BUDGET	%	YR END EST	2018 AMENDED	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	27,503.37	44,600.00	61.7%	47,148.63	44,600	Tax Revenue	City. Concludes December 2024 or \$1.2 million whichever comes first.
20-44-140 RESORT TAX	20,967.99	14,529.09	23,400.00	62.1%	24,907.01	23,400	Tax Revenue	City. Concludes December 2024 or \$1.2 million whichever comes first.
TOTALS:	<u>64,349.70</u>	<u>42,032.46</u>	<u>71,100.00</u>	<u>59.1%</u>	<u>N/A</u>	<u>71,100</u>	<u>0.00</u>	<u>0.00%</u>
TOTAL FUND EXPENDITURES	<u>64,349.70</u>	<u>42,032.46</u>	<u>71,100.00</u>	<u>59.1%</u>	<u>N/A</u>	<u>71,100</u>	<u>0.00</u>	<u>0.00%</u>
REVENUE OVER EXPENDITURES	<u>0.00</u>	<u>-42,032.46</u>	<u>0.00</u>		<u>N/A</u>	<u>0</u>		

**MUNICIPAL BUILDING AUTHORITY FUND
REVENUE**

(FY 2018 Budget - Amendment #1)

	2017 ACTUAL	2018 YTD	2018 BUDGET	%	YR END EST	2018 AMENDED	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	14,500	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	14,500	0.00 0.00%	
TOTAL FUND REVENUE	12,946.56	0.00	14,500.00	0.0%	N/A	14,500	0.00 0.00%	

**MUNICIPAL BUILDING AUTHORITY FUND
EXPENDITURES**

(FY 2018 Budget - Amendment #1)

	2017 ACTUAL	2018 YTD	2018 BUDGET	%	YR END EST	2018 AMENDED	SOURCE	COMMENTS
<u>DEBT SERVICE</u>								
41-47-827 CEMETERY BOND - PRINCIPAL	11,000.00	0.00	11,000.00	0.0%	N/A	11,000	General Fund	
41-47-829 CEMETERY BOND - INTEREST	2,025.00	0.00	2,100.00	0.0%	N/A	2,100	General Fund	
TOTALS:	13,025.00	0.00	13,100.00	0.0%	N/A	13,100	0.00 0.00%	
<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	0.00	14,500.00	0.0%	N/A	14,500	0.00 0.00%	
REVENUE OVER EXPENDITURES	-78.44	0.00	0.00		N/A	0		

**CAPITAL IMPROVEMENT PROJECTS FUND
RESERVES**

(FY 2018 Budget - Amendment #1)

	CURRENT	OBLIGATED	REMAINING	COMMENTS
<u>RESERVES</u>				
45-11600 PTIF - CIP	413,929.79	-592,649.00	-230,909.21	Public Treasurers' Investment Fund (PTIF)
45-29805 Buildings	36,160.00	-9,550.00	26,610.00	\$20,000 (FY 2017), \$15,000 (FY 2016), \$5,000 (FY 2015). Building Rental Fees.
45-29810 Cemetery	335,847.39	-110,000.00	225,847.39	\$7,000 (FY 2017), \$10,000 (FY 2016). Sale of Burial Lots.
45-29815 Parks	37,337.50	-5,000.00	32,337.50	\$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	500.00	109,797.95	\$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	8,620.00	23,240.00	\$4,000 (Building Safety), \$1,000 (Planning), \$1,000 (Administrative).
45-11605 PTIF - TRAIL IMPACT RESTRICTED	306,878.08	56,920.00	363,798.08	Public Treasurers' Investment Fund (PTIF) - Restricted
45-11620 PTIF - PARK IMPACT RESTRICTED	323,316.22	-79,000.00	244,316.22	Public Treasurers' Investment Fund (PTIF) - Restricted
45-11625 PTIF - PARKS CONTRIBUTION	50,015.47	0.00	50,015.47	Public Treasurers' Investment Fund (PTIF)
45-11635 PTIF - TRANS IMPACT FEE	1,323,697.21	-836,426.00	487,271.21	Public Treasurers' Investment Fund (PTIF) - Restricted
45-11640 PTIF - ROADS	247,817.56	-163,836.00	83,981.56	Public Treasurers' Investment Fund (PTIF) - Restricted
	3,591,787.37	-1,577,421.00	1,962,176.37	

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.

-1,065,706.46 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).

340,343.56 Amount in PTIF - Capital Improvement Projects (CIP) account if deficits in the PTIF - Transportation Impact Fee and the PTIF - Roads accounts are included. This is 71% of the five year average for CIP Fund revenue.

**CAPITAL IMPROVEMENT PROJECTS FUND
REVENUE**

(FY 2018 Budget - Amendment #1)

	2017 ACTUAL	2018 YTD	2018 BUDGET	%	YR END EST	2018 AMENDED	SOURCE	COMMENTS
REVENUE								
45-30-100 INTEREST EARNINGS	46,952.47	25,416.87	35,000.00	72.6%	43,571.78	35,000		
45-30-110 INTEREST EARNINGS/PARKS	3,198.75	2,673.11	1,000.00	267.3%	4,582.47	1,000		
45-30-130 INTEREST EARNINGS/TRANS IMPACT	12,392.33	9,611.15	500.00	1922.2%	16,476.26	500		
45-30-134 INTEREST EARNINGS/TRAIL IMPACT	3,276.03	2,200.61	500.00	440.1%	3,772.47	500		
45-30-500 PARK IMPACT FEES	71,100.00	48,000.00	70,000.00	68.6%	82,285.71	70,000		70 New Construction (FY 2018), 83 New Construction (FY 2017), 80 New Construction (FY 2016), 70 (FY 2015).
45-30-510 TRANS IMPACT FEES	197,732.00	140,250.00	192,500.00	72.9%	240,428.57	192,500		70 New Construction (FY 2018), 83 New Construction (FY 2017), 80 New Construction (FY 2016), 70 (FY 2015).
45-30-520 TRAILS IMPACT FEES	57,226.00	38,688.00	56,420.00	68.6%	66,322.29	56,420		70 New Construction (FY 2018), 83 New Construction (FY 2017), 80 New Construction (FY 2016), 70 (FY 2015).
45-30-600 GF (STREETS)	455,824.55	44,068.35	473,170.00	9.3%	75,545.74	473,170		
Highway Tax							140,000 Highway Tax	0
Class C Roads (Minus Streets Dept.)							83,170 Class C Road	0
Road Improvements							250,000 General Fund	Minimum of \$250,000 Each Year.
45-30-602 GF (ADMIN - VEH REPL)	1,000.00	1,470.00	1,470.00	100.0%	2,520.00	1,470		
45-30-604 GF (EQUIP MAINT - VEH REPL)	152,660.00	153,000.00	153,000.00	100.0%	262,285.71	153,000		
45-30-606 GF (PLANNING - VEH REPL)	1,000.00	1,470.00	1,470.00	100.0%	2,520.00	1,470		
45-30-608 GF (BUILD SAFETY - VEH REPL)	4,000.00	5,680.00	5,680.00	100.0%	9,737.14	5,680		
45-30-650 GF (OTHER)	786,781.51	208,500.00	233,320.00	89.4%	357,428.57	233,320	General Fund	
Buildings							0 Rents - Bldgs.	0
Special Events							0 Special Events	0
Cemetery							10,000 Lots Sales	0
Trails							0 Trails Maint.	Transfer from Parks to CIP if not used in the budget year.
Transient Room Tax							500 Transient Room Tax	0
Resort Tax							200,000 Resort Tax	\$100,000 (FY 17), \$200,000 (FY 18), \$300,000 (FY 19), \$400,000 (FY 20).

**CAPITAL IMPROVEMENT PROJECTS FUND
REVENUE**

(FY 2018 Budget - Amendment #1)

	2017 ACTUAL	2018 YTD	2018 BUDGET	%	YR END EST	2018 AMENDED	SOURCE	COMMENTS
Capital Projects						22,820	General Fund	0
45-30-891 APPROPRIATED FUND BALANCE	0.00	0.00	2,801,451.00	0.0%	N/A	2,801,451	CIP Reserves	
CIP - General						850,469		\$25,000 (2018 Road Sidewalk Improvements), \$330,000 (Maintenance Building), \$90,000 (Maintenance Yard), \$10,000 (Wayfinding Signs), \$103,469 (2018 Road Improvements), \$25,000 (Centennial Committee Monument), \$267,000 (Vehicles).
Buildings						9,550		\$5,000 (Town Hall), \$4,550 (Office Building).
Cemetery						120,000		\$120,000 (Cemetery Improvements)
Parks						5,000		Rewire Town Square
Trails						0		
Transient Room Tax						0		
Vehicle Replacement (PW)						0		
Vehicle Replacement (Other)						0		
Trails Impact Fees						0		
Park Impact Fees						150,000		\$150,000 (Michie Lane Park).
Parks Annexation Contribution						0		
Transportation Impact Fees						1,029,426		\$1,006,994 (2017 Road Improvements), \$22,432 (2018 Road Improvements).
Roads						637,006		\$250,000 (Surface Treatments), \$15,000 (Swiss Alpine Road), \$293,006 (2017 Road Improvements), \$79,000 (2018 Road Improvements).
TOTALS:	1,793,143.64	681,028.09	4,025,481.00	16.9%	N/A	4,025,481		0.00
								0.00%
TOTAL FUND REVENUE	1,793,143.64	681,028.09	4,025,481.00	16.9%	N/A	4,025,481		0.00
								0.00%

**CAPITAL IMPROVEMENT PROJECTS FUND
EXPENDITURES**

(FY 2018 Budget - Amendment #1)

	2017 ACTUAL	2018 YTD	2018 BUDGET	%	YR END EST	2018 AMENDED	SOURCE	COMMENTS
<u>CIP - SIDEWALKS</u>								
45-64-701 2016 SIDEWALK IMPROVEMENTS	1,383.41	0.00	0.00	#DIV/0!	0.00	0		
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%	24,337.85	25,000	PTIF - CIP	\$15,000 (Grind Down Trip Hazards), \$10,000 (Replacement). \$25,000 each year.
TOTALS:	3,277.76	14,197.08	25,000.00	56.8%	24,337.85	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	5,000	PTIF - CIP (Buildings)	Rewire Town Hall Electrical Outlets.
45-65-215 COMMUNITY CENTER	0.00	0.00	0.00	#DIV/0!	0.00	0		
45-65-217 OFFICE BUILDING	0.00	5,554.23	4,550.00	122.1%	9,521.54	4,550	PTIF - CIP (Buildings)	\$3,800 (New Server), \$750 (Commercial Server Room Cooler and Dust Prevention).
45-65-223 MAINTENANCE BUILDING	13,467.24	15,000.00	330,000.00	4.5%	25,714.29	330,000	PTIF - CIP	\$300,000 (Maintenance Building Expansion), \$30,000 (Alignment Rack).
45-65-225 MAINTENANCE BUILDING YARD	21,789.73	183,483.41	90,000.00	203.9%	314,542.99	90,000	PTIF - CIP	Asphalt Yard, \$65,000 from cleaning of debris.
45-65-260 FIRE STATION	2,205.00	0.00	0.00	#DIV/0!	0.00	0		
TOTALS:	58,661.97	204,037.64	429,550.00	47.5%	374,116.66	429,550	0.00 0.00%	

**CAPITAL IMPROVEMENT PROJECTS FUND
EXPENDITURES**
(FY 2018 Budget - Amendment #1)

	2017 ACTUAL	2018 YTD	2018 BUDGET	%	YR END EST	2018 AMENDED	SOURCE	COMMENTS
<u>CIP - STREETS</u>								
45-66-310 SURFACE TREATMENTS	180,747.42	176,892.10	250,000.00	70.8%	303,243.60	250,000	PTIF - Roads	\$250,000 Per Year.
45-66-331 JOHNSON MILL ROAD	0.00	0.00	0.00	#DIV/0!	0.00	0		
45-66-336 SWISS ALPINE ROAD	0.00	0.00	15,000.00	0.0%	0.00	15,000	PTIF - Roads	Survey
45-66-380 SIGNAGE	0.00	0.00	10,000.00	0.0%	0.00	10,000	PTIF - CIP	Wayfinding Signs
45-66-703 2016 ROAD IMPROVEMENTS	154,931.62	0.00	0.00	#DIV/0!	0.00	0		
45-66-704 2017 ROAD IMPROVEMENTS	251,875.81	1,690,764.26	1,300,000.00	130.1%	2,898,453.02	1,300,000	PTIF - Roads	\$1,317,145 (Michie Lane - Center St. to Fox Den Rd.), \$366,795 (Cari Lane - Homestead Dr. to Pine Canyon Rd.), \$243,238 (500 South - Stringtown Rd. to Cemetery). Includes Engineering. 2/3 of total project cost.
45-66-705 2018 ROAD IMPROVEMENTS	0.00	0.00	204,901.00	0.0%	0.00	204,901	Impact Fees (\$22,432), PTIF - Roads (\$79,000), PTIF - CIP (\$103,469).	\$67,776 (200 East - Main Street to 100 North), \$65,182 (Probst Way), \$46,778 (Creek Place Cul-de-sac), \$25,164 (Engineering - 14%).
45-66-750 CULVERT REPLACEMENT	0.00	0.00	0.00	#DIV/0!	0.00			
45-66-755 IRRIGATION IMPROVEMENTS	0.00	0.00	0.00	#DIV/0!	0.00	0		
TOTALS:	587,554.85	1,867,656.36	1,779,901.00	104.9%	3,201,696.62	1,779,901		0.00 0.00%
<u>CIP - PARKS AND RECREATION</u>								
45-67-409 MICHIE LANE PARK IMPROVEMENTS	0.00	76.32	150,000.00	0.1%	130.83	150,000	Impact Fees	Engineering, Pavilion, Concrete, BBQ Grills, Trees/Shrubs, Swing Set, Woodchips, Playground Equipment, Benches.
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	0		
45-67-415 TRAILS	428,718.74	-46,930.33	0.00	#DIV/0!	-80,451.99	0		
45-67-419 TOWN SQUARE IMPROVEMENTS	0.00	5,611.55	5,000.00	112.2%	9,619.80	5,000	PTIF - Parks	Rewire Town Square.
45-67-425 CENTENNIAL COMMITTEE	0.00	0.00	25,000.00	0.0%	0.00	25,000	PTIF - CIP	
TOTALS:	433,249.49	-41,242.46	180,000.00	-22.9%	-70,701.36	180,000		0.00 0.00%
<u>CIP - CEMETERY</u>								
45-68-512 IMPROVEMENTS	0.00	0.00	120,000.00	0.0%	0.00	120,000	PTIF - Cemetery	\$20,000 (Fencing), \$100,000 (Additional Cemetery Roads - 1/2 Years).
TOTALS:	0.00	0.00	120,000.00	0.0%	0.00	120,000		0.00 0.00%
<u>CIP - OTHER</u>								

**CAPITAL IMPROVEMENT PROJECTS FUND
EXPENDITURES**

(FY 2018 Budget - Amendment #1)

	2017 ACTUAL	2018 YTD	2018 BUDGET	%	YR END EST	2018 AMENDED	SOURCE	COMMENTS
45-69-605 Vehicles	335,307.40	285,871.22	267,000.00	107.1%	N/A	267,000	PTIF - CIP	\$320,000 a year for four years (2 of 4 years). \$143,000 (Bobtail Snow Plow), \$14,000 (Crew Cab Utility Bed), \$45,000 (Service Truck Utility Bed, Crane, Welder, Compressor, Generator), \$50,000 (RTV), \$15,000 (RTV Attachments).
TOTALS:	335,307.40	285,871.22	267,000.00	107.1%	N/A	267,000	0.00	0.00%
<u>TRANSFERS AND CONTRIBUTIONS</u>								
45-90-150 UNAPPROPRIATED FUND BALANCE	0.00	0.00	1,224,030.00	0.0%	N/A	1,224,030		
Interest Earnings						35,000		
Interest Earnings - Park Impact Fees						1,000		
Interest Earnings - Trans. Impact Fees						500		
Interest Earnings - Trails Impact Fees						500		
Park Impact Fees						70,000		
Parks Annexation Contribution						0		
Transportation Impact Fees						192,500		
Trail Impact Fees						56,420		
Highway Tax						140,000	Highway Tax	
Class C Roads (Minus Streets Dept.)						83,170	Class C Road	
Road Improvements						250,000	General Fund	Minimum of \$250,000 Each Year.
GF (Admin - Veh Repl)						1,470		
GF (Equip Maint - Veh Repl)						153,000		
GF (Planning - Veh Repl)						1,470		
GF (Build Safety - Veh Repl)						5,680		
Buildings						0	Rents - Bldgs.	
Special Events						0	Special Events	
Cemetery						10,000	Lots Sales	
Trails						0	Trails Maint.	
Transient Room Tax						500	Transient Room Tax	
Resort Tax						200,000	Resort Tax	\$100,000 (FY 17), \$200,000 (FY 18), \$300,000 (FY 19), \$400,000 (FY 20).
Capital Projects						22,820	General Fund	

**CAPITAL IMPROVEMENT PROJECTS FUND
EXPENDITURES**

(FY 2018 Budget - Amendment #1)

	2017 ACTUAL	2018 YTD	2018 BUDGET	%	YR END EST	2018 AMENDED	SOURCE	COMMENTS
TOTALS:	0.00	0.00	1,224,030.00	0.0%	N/A	1,224,030	0.00 0.00%	
TOTAL FUND EXPENDITURES	1,418,051.47	2,330,519.84	4,025,481.00	57.9%	N/A	4,025,481	0.00 0.00%	
REVENUE OVER EXPENDITURES	375,092.17	-1,649,491.75	0.00		N/A	0		

**WATER FUND
RESERVES**
(FY 2018 Budget - Amendment #1)

	CURRENT	OBLIGATED	REMAINING	COMMENTS
<u>RESERVES</u>				
51-11610 PTIF - WATER ACCOUNT	3,847,081.65	14,346.00	3,861,427.65	Public Treasurers' Investment Fund (PTIF)
51-11613 PTIF - MIDWAY WATER LEASES	898,535.27	25,340.00	923,875.27	Public Treasurers' Investment Fund (PTIF), Combine with PTIF - Water Account
51-11615 PTIF - WT SYSTEM IMPROVEMENT	67,066.21	37,937.00	105,003.21	Public Treasurers' Investment Fund (PTIF) - Restricted
51-11616 PTIF - WATER IMPACT FEE	334,896.80	-188,702.00	146,194.80	Public Treasurers' Investment Fund (PTIF) - Restricted
	<u>5,147,579.93</u>	<u>-111,079.00</u>	<u>5,036,500.93</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.
			2,921,795.13	Reserve account less required balance.

**WATER FUND
REVENUE**
(FY 2018 Budget - Amendment #1)

	2017 ACTUAL	2018 YTD	2018 BUDGET	%	YR END EST	2018 AMENDED	SOURCE	COMMENTS
REVENUE								
51-37-100 WATER SALES	916,742.62	673,624.77	900,000.00	74.8%	1,154,785.32	900,000		Includes previous water rate increase (37%).
51-37-120 WATER LEASES	138,929.73	105,607.30	145,000.00	72.8%	181,041.09	145,000		Includes leases of excess City water (Valais, Alpenhof, Hamlet, and Farms at Tate Lane). Includes M&I water leases (Byron Day, Fox Pointe, The Links at Homestead, Zermatt Resort, and Doug Palmer). The City has additional un-leased M&I water.
51-37-130 ALPENHOF PUMPING FEES	6,976.00	5,463.00	6,500.00	84.0%	9,365.14	6,500		
51-37-140 COTTAGES ON GREEN PUMPING FEES	42,043.14	31,932.00	40,000.00	79.8%	54,740.57	40,000		
51-37-145 IRR. ASSESSMENT (CLASS B)	225,385.79	174,059.40	225,000.00	77.4%	298,387.54	225,000		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	1,800.00	2,500.00	72.0%	3,085.71	2,500		
51-37-170 INTEREST EARNINGS	46,000.25	36,635.55	25,000.00	146.5%	62,803.80	25,000		
51-37-200 WATER IMPACT FEE	160,751.00	105,795.00	161,000.00	65.7%	181,362.86	161,000		70 New Construction (FY 2018), 83 New Construction (FY 2017), 80 New Construction (FY 2016), 70 (FY 2015).
51-37-205 INTEREST EARNINGS/WATER IMPACT	4,474.67	2,103.61	3,000.00	70.1%	3,606.19	3,000		
51-37-210 WATER CONNECTION/HOOKUP	74,942.00	39,433.00	69,510.00	56.7%	67,599.43	69,510		70 New Construction (FY 2018), 83 New Construction (FY 2017), 80 New Construction (FY 2016), 70 (FY 2015).
51-37-760 HEBER POWER & LIGHT DIVIDEND	37,500.00	34,108.88	37,500.00	91.0%	58,472.37	37,500		
51-37-860 CONTRIBUTIONS FROM DEVELOPERS	0.00	0.00	0.00	#DIV/0!	0.00	0		
51-38-750 JOINT VENTURE INCOME	362,856.00	0.00	0.00	#DIV/0!	0.00	0		
51-37-910 APPROPRIATED FUND BALANCE	0.00	0.00	909,379.00	0.0%	N/A	909,379		
Water - General						144,954		\$135,954 (Capital Outlay - 200 North), \$9,000 (Capital Outlay - Water System).
Water Leases						119,660		\$77,000 (Cooperative Service Payments), \$42,660 (M&I Water Lease).

**WATER FUND
REVENUE**
(FY 2018 Budget - Amendment #1)

	2017 ACTUAL	2018 YTD	2018 BUDGET	%	YR END EST	2018 AMENDED	SOURCE	COMMENTS
Water System Improvement						295,063		\$126,798 (2017 Water Improvements), \$143,265 (2018 Water Improvements), \$15,000 (Mahogany Tank), \$10,000 (Alpenhof Well #1).
Water Impact Fees						349,702		\$256,702 (2017 Water Improvements), \$93,000 (2018 Water Improvements).
TOTALS:	<u>2,019,776.20</u>	<u>1,210,562.51</u>	<u>2,524,389.00</u>	<u>48.0%</u>	<u>N/A</u>	<u>2,524,389</u>	0.00 0.00%	
TOTAL FUND REVENUE	<u>2,019,776.20</u>	<u>1,210,562.51</u>	<u>2,524,389.00</u>	<u>48.0%</u>	<u>N/A</u>	<u>2,524,389</u>	0.00 0.00%	

**WATER FUND
EXPENDITURES**
(FY 2018 Budget - Amendment #1)

	2017 ACTUAL	2018 YTD	2018 BUDGET	%	YR END EST	2018 AMENDED	SOURCE	COMMENTS
EXPENDITURES								
51-40-110 SALARIES AND WAGES	114,042.44	58,602.02	95,463.00	61.4%	100,460.61	95,463	Water Fund	Darin Bunker (40 hrs. wk.), Lane Taylor (40 hrs. wk.), Jennifer Sweat (6 hrs. wk.), Lindy Rodabough (10 hrs. wk.). Includes 2% COLA.
51-40-130 EMPLOYEE BENEFITS	45,747.91	18,404.38	48,168.00	38.2%	31,550.37	48,168	Water Fund	Darin Bunker (40 hrs. wk.), Lane Taylor (40 hrs. wk.), Jennifer Sweat (6 hrs. wk.), Lindy Rodabough (10 hrs. wk.). Includes 2% COLA.
51-40-140 PENSION EXPENSE	5,034.00	0.00	0.00	#DIV/0!	0.00	0	Water Fund	
51-40-240 OFFICE SUPPLIES AND EXPENSE	9,448.13	5,521.13	10,500.00	52.6%	9,464.79	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	5,416.10	9,600.00	56.4%	9,284.74	9,600	Water Fund	
51-40-245 COMPUTER SUPPORT	1,187.50	2,950.00	7,250.00	40.7%	5,057.14	7,250	Water Fund	\$3,350 (SCADA System Software and Support), \$2,300 (Sensus Software Support), \$1,600 (iWorQ Software).
51-40-250 EQUIP,SUPPLIES & MAINTANANCE	21,029.10	9,363.93	20,660.00	45.3%	16,052.45	20,660	Water Fund	\$1,080 (Lane Cell Phone), \$1,500 (Lane Clothing Allowance), \$1,080 (Future Employee Cell Phone), \$1,500 (Future Employee Clothing Allowance), \$15,500 (Supplies).
51-40-255 EQUIPMENT RENTAL\REPLACE	7,250.00	0.00	11,000.00	0.0%	0.00	11,000	Water Fund	\$8,000 (Mini Excavator), \$3,000 (Rock Hammer Attachment).
51-40-260 REPAIRS,CONNECTIONS,EXTENSION S	121,490.52	48,305.40	100,000.00	48.3%	82,809.26	100,000	Water Fund	
51-40-270 UTILITIES	34,854.40	21,918.39	75,000.00	29.2%	37,574.38	75,000	Water Fund	Power. Includes Alpenhof-Weber well.
51-40-310 PRO & TECHNICAL SERVICES	41,650.06	5,995.00	10,220.00	58.7%	10,277.14	10,220	Water Fund	\$5,220 (Legal Fees), \$5,000 (Engineering Fees).
51-40-330 EDUCATION AND TRAINING	2,995.11	0.00	5,000.00	0.0%	0.00	5,000	Water Fund	Water Conference - 4 Employees
51-40-340 IRR. ASSESSMENTS (CLASS A)	45.00	0.00	1,050.00	0.0%	0.00	1,050	Water Fund	\$1,000 (Assessment on all City owned Midway Irrigation Company water stock used for irrigation/outside purposes. Is also called a Class A water stock assessment.), \$45 (Island Ditch Water Assessment)

**WATER FUND
EXPENDITURES**
(FY 2018 Budget - Amendment #1)

	2017 ACTUAL	2018 YTD	2018 BUDGET	%	YR END EST	2018 AMENDED	SOURCE	COMMENTS
51-40-350 IRR. ASSESSMENTS (CLASS B)	199,000.00	215,000.00	225,000.00	95.6%	368,571.43	225,000	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%	63,685.44	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	0.00	1,800.00	0.0%	0.00	1,800	Water Fund	Rural Water Association
51-40-610 MISCELLANEOUS	2,134.67	20.00	3,000.00	0.7%	34.29	3,000	Water Fund	
51-40-620 M&I WATER LEASE	38,428.69	34,128.00	42,660.00	80.0%	N/A	42,660	PTIF - Water Leases	158 AF of municipal and irrigation (M&I) water leased from the Wasatch County Special Service Area #1 for \$270 AF. \$42,660 paid annually before each calendar year.
51-40-650 DEPRECIATION	283,025.92	60,800.00	185,000.00	32.9%	104,228.57	185,000	Water Fund	
51-40-660 MISCELLANEOUS CLAIMS	0.00	0.00	7,000.00	0.0%	0.00	7,000	Water Fund	
51-40-702 2015 WATER SYSTEM IMPROVEMENTS	0.00	0.00	0.00	#DIV/0!	0.00	0		
51-40-703 2016 WATER SYSTEM IMPROVEMENTS	54,279.41	0.00	0.00	#DIV/0!	0.00	0		
51-40-704 2017 WATER SYSTEM IMPROVEMENTS	8,834.14	491,933.14	383,500.00	128.3%	843,313.95	383,500	PTIF - Water System Improvements (\$126,798), Impact Fees (\$256,702)	\$69,323 (Michie Lane - Center St. to Fox Den Rd), \$448,305 (Cari Lane - Homestead Dr. to Pine Canyon Rd.), \$33,500 (500 South). Includes Engineering. 2/3 of Total Cost.

**WATER FUND
EXPENDITURES**
(FY 2018 Budget - Amendment #1)

	2017 ACTUAL	2018 YTD	2018 BUDGET	%	YR END EST	2018 AMENDED	SOURCE	COMMENTS
51-40-705 2018 WATER SYSTEM IMPROVEMENTS	0.00	0.00	236,265.00	0.0%	0.00	236,265	Impact Fees (\$93,000), PTIF - Water System Improvements (\$143,265)	\$81,250 (200 East - Main Street to 100 North), \$63,000 (Probst Way), \$63,000 (Creek Place Cul-de-sac), \$29,015 (Engineering - 14%).
51-40-719 CAPITAL OUTLAY - MAHOGANY TANK	1,358.94	0.00	15,000.00	0.0%	0.00	15,000	PTIF - Water System Improvements	Power to Tank
51-40-770 CAPITAL OUTLAY - ALPENHOF WELL	0.00	38,391.12	10,000.00	383.9%	65,813.35	10,000	PTIF - Water System Improvements	Alpenhof Well #1
51-40-774 CAPITAL OUTLAY - GERBER LINE	0.00	0.00	0.00	#DIV/0!	0.00	0		
51-40-776 CAPITAL OUTLAY - 200 NORTH	0.00	-4,825.89	135,954.00	-3.5%	-8,272.95	135,954	PTIF - Water	200 North Water Line - 200 West to Pine Canyon Rd. 2/3 of the Total Cost.
51-40-778 CAPITAL OUTLAY - WATER SYSTEM	6,814.71	123,667.16	9,000.00	1374.1%	212,000.85	9,000	PTIF - Water	Replace pumps at Cottages on the Green.
51-40-980 UNAPPROPRIATED FUND BALANCE	0.00	0.00	798,299.00	0.0%	0.00	798,300		
Water Leases						145,000		
Water System Improvements						333,000		
Water Impact Fees						161,000		
Interest Earnings - Water Impact Fees						3,000		
HL&P Dividend						37,500		
Surplus						118,800		
TOTALS:	1,076,589.78	1,172,739.72	2,524,389.00	46.5%	N/A	2,524,389		0.25 0.00%
TOTAL FUND EXPENDITURES	1,076,589.78	1,172,739.72	2,524,389.00	46.5%	N/A	2,524,389		0.25 0.00%
REVENUE OVER EXPENDITURES	943,186.42	37,822.79	0.00		N/A	0		

**ICE SHEET FUND
RESERVES**
(FY 2018 Budget - Amendment #1)

	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 - Amendment #1)

	2017 ACTUAL	2018 YTD	2018 BUDGET	%	YR END EST	2018 AMENDED	SOURCE	COMMENTS
<u>OPERATING REVENUE</u>								
57-37-700 CONCESSIONS	15,000.00	300.00	10,000.00	3.0%	N/A	10,000		Annual fee paid by contractor.
TOTALS:	15,000.00	300.00	10,000.00	3.0%	0.00	10,000	0.00	
							0.00%	
<u>TRANSFERS AND CONTRIBUTIONS</u>								
57-39-150 TRANSFER FROM GENERAL FUND	50,492.46	213.02	85,160.00	0.3%	365.18	85,160	General Fund	
TOTALS:	50,492.46	213.02	85,160.00	0.3%	365.18	85,160	0.00	
							0.00%	
TOTAL FUND REVENUE	65,492.46	513.02	95,160.00	0.5%	N/A	95,160	0.00	
							0.00%	

**ICE SHEET FUND
EXPENDITURES**
(FY 2018 Budget - Amendment #1)

	2017 ACTUAL	2018 YTD	2018 BUDGET	%	YR END EST	2018 AMENDED	SOURCE	COMMENTS
<u>OPERATING EXPENDITURES</u>								
57-70-110 SALARIES - WAGES	5,673.15	15,308.75	11,220.00	136.4%	26,243.57	11,220		Distributed at the end of the fiscal year.
57-70-130 EMPLOYEE BENEFITS	2,344.70	1,171.18	4,590.00	25.5%	2,007.74	4,590		
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	42,391.67	41,000.00	103.4%	72,671.43	41,000		\$32,000 (Replace Header/Tubing/Concrete), \$9,000 (Misc.).
57-70-280 UTILITIES	2,309.66	10,404.72	2,500.00	416.2%	17,836.66	2,500		
57-70-290 TELEPHONE	546.42	189.45	560.00	33.8%	324.77	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	76,930.77	88,340.00	87.1%	N/A	88,340	0.00	
							0.00%	
<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		Resurface Concrete Slab. TRT funds could be used for resurface. \$35,000 each year for 4 years (2 of 4 years).
TOTALS:	0.00	0.00	0.00	#DIV/0!	0.00	0	0.00	
							#DIV/0!	
TOTAL FUND EXPENDITURES	72,067.86	76,930.77	95,160.00	80.8%	N/A	95,160	0.00	
							0.00%	
REVENUE OVER EXPENDITURES	-6,575.40	-76,417.75	0.00		N/A	0		