



**FY 2017
Proposed Tentative Budget**

(5/6/2016)

Notes

- This is a proposed tentative budget for FY 2017 (1 July 2016 – 30 June 2017) which will be presented at the city council meeting on Wednesday, 11 May 2016. It needs to be discussed, finalized and adopted that night.
- Changes since the most recent budget meeting are shaded.
- Wage increases / cost of living adjustments have been added.
- Additional expenditures, requested by the ice rink operator, have been included in the Ice Sheet Fund.
- At its 11 May 2016 meeting the Council needs to set a hearing to receive public comment on the adopted tentative budget.
- A final budget needs to be adopted before 22 June 2016.
- Midway City invests its financial reserves in the Utah State Public Treasurers' Investment Fund (PTIF). This fund is not federally insured.
- Please contact Brad Wilson if you have any questions (435-654-3223 x118 or bwilson@midwaycityut.org).

**GENERAL FUND
RESERVES**

(FY 2017 Proposed Tentative Budget)

	CURRENT	OBLIGATED	REMAINING	COMMENTS
<u>RESERVES</u>				
01-11110 CASH IN CHECKING - COMBINED	611,565.90	0.00	611,565.90	Zions Bank
10-11610 PTIF - GENERAL ACCOUNT	353,917.40	0.00	353,917.40	Public Treasurers' Investment Fund (PTIF)
	<u>965,483.30</u>	<u>0.00</u>	<u>965,483.30</u>	
		5%	168,245.00	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%	841,225.00	

**GENERAL FUND
REVENUE**
(FY 2017 Proposed Tentative Budget)

	2015 FINAL	2016 YTD	2016 BUDGET	%	YR END EST	2017 PROPOSED	SOURCE	COMMENTS
<u>TAXES</u>								
10-31-100 PROPERTY TAX	685,824.98	687,840.14	730,000.00	94.2%	N/A	685,000		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	44,597.39	38,285.94	47,000.00	81.5%	45,943.13	45,000		Tax on automobiles, boats, snowmobiles, etc.
10-31-200 TAX REDEMPTION	28,925.34	21,227.15	10,000.00	212.3%	25,472.58	21,000		Taxes collected for prior years.
10-31-205 PENALTIES AND INTEREST	1,461.43	1,076.10	500.00	215.2%	1,291.32	1,000		Interest received on delinquent property taxes.
10-31-210 PROPERTY TAX REFUND	-1,790.06	-1,597.63	-1,400.00	114.1%	-1,917.16	-1,900		
10-31-300 SALES AND USE TAXES	607,084.15	528,147.78	560,000.00	94.3%	633,777.34	607,000		
10-31-400 FRANCHISE TAXES	348,162.11	320,428.54	375,000.00	85.4%	384,514.25	350,000		CenturyLink, Comcast, HL&P, and Questar
10-31-500 TRANSIENT ROOM TAX	77,040.53	45,549.98	70,000.00	65.1%	54,659.98	45,000		Should be spend on items related to economic development. City 1% tax.
10-31-700 RESORT TAX	445,068.69	373,436.50	415,000.00	90.0%	448,123.80	425,000		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 each year.
10-31-750 HIGHWAY TAX	127,598.11	107,211.40	120,000.00	89.3%	128,653.68	120,000		Transferred to CIP Fund.
TOTALS:	2,363,972.67	2,121,605.90	2,326,100.00	91.2%	N/A	2,297,100	-29,000.00	-1.25%
<u>LICENSES AND PERMITS</u>								
10-32-100 BUSINESS LICENSES AND PERMITS	29,832.50	23,182.50	25,000.00	92.7%	N/A	25,000		Does not include Swiss Days. Includes off-square 3rd party vendors throughout the year.
10-32-110 SIGN PERMITS	150.00	0.00	100.00	0.0%	N/A	0		
10-32-210 BUILDING PERMITS	292,884.76	332,857.00	230,000.00	144.7%	399,428.40	375,000		83 New Construction (FY 2017), 80 New Construction (FY 2016), 70 (FY 2015).
10-32-211 PLAN CHECK, DEPOSITS & OTHER	181,818.69	186,488.85	145,000.00	128.6%	223,786.62	200,000		83 New Construction (FY 2017), 80 New Construction (FY 2016), 70 (FY 2015).
10-32-212 CITY SURCHARGE	585.89	663.94	450.00	147.5%	796.73	800		83 New Construction (FY 2017), 80 New Construction (FY 2016), 70 (FY 2015).
10-32-230 ROAD EXCAVATION INSPECTION FEE	1,400.00	400.00	950.00	42.1%	480.00	500		
10-32-250 ANIMAL LICENSES	1,760.00	1,340.00	1,300.00	103.1%	N/A	1,000		Pass through to Heber City.
TOTALS:	508,431.84	544,932.29	402,800.00	135.3%	N/A	602,300	199,500.00	49.53%

**GENERAL FUND
REVENUE**
(FY 2017 Proposed Tentative Budget)

	2015 FINAL	2016 YTD	2016 BUDGET	%	YR END EST	2017 PROPOSED	SOURCE	COMMENTS
<u>INTERGOVERNMENTAL REVENUE</u>								
10-33-560 CLASS "C" ROAD FUNDS	167,363.14	137,368.02	155,000.00	88.6%	164,841.62	150,000		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	5,799.35	1,006.52	1,000.00	100.7%	N/A	0		Historic preservation website, plaques and book.
10-33-760 BACKNET GRANT	66,599.40	52,940.02	66,500.00	79.6%	63,528.02	66,500		Grant Money
10-33-775 42 WEST MAIN - SCHOOL DISTRICT	17,599.84	0.00	0.00	#DIV/0!	N/A	0		5 years of participation concluded in FY 2015.
TOTALS:	<u>257,361.73</u>	<u>191,314.56</u>	<u>222,500.00</u>	<u>86.0%</u>	<u>228,369.65</u>	<u>216,500</u>		<u>-6,000.00</u> <u>-2.70%</u>
<u>SERVICES</u>								
10-34-430 MSD - ADMINISTRATION	26,575.00	20,176.62	25,000.00	80.7%	24,211.94	25,000		Quarterly MSD Billings
10-34-435 MSD - INSPECTIONS	19,400.00	24,631.25	13,000.00	189.5%	29,557.50	30,000		
10-34-740 ZONING AND DEVELOPMENT FEES	54,986.00	34,448.50	35,000.00	98.4%	41,338.20	30,000		
10-34-743 DEVELOPMENT ENGINEERING FEES	109,416.24	67,844.83	110,000.00	61.7%	81,413.80	95,000		
10-34-744 DEVELOPMENT LEGAL FEES	6,006.00	5,029.50	6,000.00	83.8%	6,035.40	6,000		
10-34-830 BURIAL AND ASSESSMENTS	26,900.00	26,375.00	20,000.00	131.9%	31,650.00	20,000		Just burials (opening and closing).
TOTALS:	<u>243,283.24</u>	<u>178,505.70</u>	<u>209,000.00</u>	<u>85.4%</u>	<u>214,206.84</u>	<u>206,000</u>		<u>-3,000.00</u> <u>-1.44%</u>
<u>MISCELLANEOUS</u>								
10-36-100 INTEREST EARNINGS	3,738.17	2,316.41	2,000.00	115.8%	2,779.69	2,000		
10-36-200 RENTS - BUILDINGS	20,415.00	25,545.00	15,000.00	170.3%	30,654.00	20,000		Should be used for building repairs and improvements. Transferred to CIP Fund.
10-36-205 SPECIAL EVENTS	2,250.00	5,768.50	4,500.00	128.2%	6,922.20	4,500		\$3,000 (Swiss Days), \$1,500 (Special Events). Should be used for park maintenance. Transferred to CIP Fund.
10-36-520 BOND/DEPOSIT FORFEITURE	9,000.00	0.00	4,000.00	0.0%	0.00	4,000		
10-36-720 CEMETERY LOT SALES	7,850.00	17,225.00	10,000.00	172.3%	20,670.00	10,000		Only residents in 84049 ZIP can purchase lots. Transferred to CIP Fund.
10-36-900 MISCELLANEOUS	24,952.59	7,689.16	2,400.00	320.4%	9,226.99	2,500		Includes Costco memberships (\$360).
TOTALS:	<u>68,205.76</u>	<u>58,544.07</u>	<u>37,900.00</u>	<u>154.5%</u>	<u>70,252.88</u>	<u>43,000</u>		<u>5,100.00</u> <u>13.46%</u>

**GENERAL FUND
REVENUE**
(FY 2017 Proposed Tentative Budget)

	2015 FINAL	2016 YTD	2016 BUDGET	%	YR END EST	2017 PROPOSED	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	3,441,255.24	3,094,902.52	3,198,300.00	96.8%	N/A	3,364,900	166,600.00	
							5.21%	
							5%	168,245.00
							25%	841,225.00

**GENERAL FUND
EXPENDITURES**
(FY 2017 Proposed Tentative Budget)

	2015 FINAL	2016 YTD	2016 BUDGET	%	YR END EST	2017 PROPOSED	SOURCE	COMMENTS
<u>MAYOR AND COUNCIL</u>								
10-41-110 SALARIES AND WAGES	57,218.68	43,174.82	57,100.00	75.6%	51,809.78	57,090	General Fund	Does not include COLA.
10-41-130 EMPLOYEE BENEFITS	3,789.89	2,911.15	4,400.00	66.2%	3,493.38	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	14.34	279.63	725.00	38.6%	335.56	725	General Fund	\$350 (General office supplies). \$375 (Computer Replacement - 4 Yrs.).
10-41-250 DINNER SOCIAL	0.00	2,438.87	2,500.00	97.6%	N/A	2,800	General Fund	Appreciation socials in January and/or June.
10-41-330 EDUCATION AND TRAINING	0.00	336.90	5,700.00	5.9%	404.28	5,700	General Fund	ULCT conference in St. George or substitute. Each council member may attend one conference. List of conferences provided at the beginning of each year. \$3,000 (Registration - \$500 x 6), \$2,400 (Lodging - \$100 per night for 4 nights x 6), \$300 (Meals not included with conference - \$50 x 6).
10-41-610 MISCELLANEOUS	175.69	319.79	200.00	159.9%	383.75	200	General Fund	Swiss Days parade candy
10-41-650 MERIT RAISES/BONUSES	0.00	0.00	3,650.00	0.0%	N/A	3,650	General Fund	\$2,000 (Merit Raises/Bonuses), \$1,400 (Christmas gift certificates for full-time employees), \$250 (Christmas gift certificates for part-time employees).
TOTALS:	61,198.60	49,461.16	76,675.00	64.5%	N/A	76,935		260.00 0.34%

**GENERAL FUND
EXPENDITURES**
(FY 2017 Proposed Tentative Budget)

	2015 FINAL	2016 YTD	2016 BUDGET	%	YR END EST	2017 PROPOSED	SOURCE	COMMENTS
<u>ADMINISTRATIVE</u>								
10-43-125 SALARIES AND WAGES	153,534.46	128,952.62	176,700.00	73.0%	154,743.14	172,910	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 wage increases.
10-43-130 EMPLOYEE BENEFITS	83,672.24	58,580.80	70,200.00	83.4%	70,296.96	73,690	General Fund	Includes wage increases.
10-43-210 BOOKS,SUB AND MEMBERSHIPS	5,456.58	6,658.12	5,500.00	121.1%	7,989.74	5,370	General Fund	\$500 (Utah Code), \$150 (UMCA), \$145 (IIMC), \$1,100 (MAG), \$3,400 (ULCT), \$145 (National Treasurers' Association), \$75 (UMTA).
10-43-220 PUBLIC NOTICES	2,801.48	904.77	2,100.00	43.1%	1,085.72	2,100	General Fund	
10-43-230 MILEAGE	24.02	137.12	1,000.00	13.7%	164.54	1,000	General Fund	Conferences and meetings outside of the County.
10-43-240 OFFICE SUPPLIES AND EXPENSE	14,532.99	3,884.71	7,725.00	50.3%	4,661.65	6,675	General Fund	\$5,000 (Office Supplies), \$1,200 (Computer w/Monitor), \$100 (Labor Posters), \$375 (QuickBooks Payroll Subscription).
10-43-245 COPY MACHINE	4,432.62	0.00	0.00	#DIV/0!	0.00	0	General Fund	Moved to Non-Departmental.
10-43-280 TELEPHONE	6,114.78	4,752.37	7,200.00	66.0%	5,702.84	7,200	General Fund	Office Building
10-43-330 EDUCATION AND TRAINING	2,295.78	730.51	2,400.00	30.4%	876.61	3,600	General Fund	\$1,200 (Payroll), \$1,200 (Treasurer), \$1,200 (Recorder/Deputy Recorder).
10-43-510 INSURANCE AND SURETY BONDS	53,066.59	66,126.11	50,000.00	132.3%	N/A	60,740	General Fund	\$14,440 (Property), \$29,110 (Liability), \$900 (Treasurer/Recorder Bond), \$600 (Commercial Crime), \$15,690 (Workers Compensation).
10-43-610 MISCELLANEOUS	111.36	652.80	3,800.00	17.2%	783.36	3,800	General Fund	\$1,300 (Insurance administrative fees), \$2,500 (Misc.)
10-43-735 CAPITAL OUTLAY - VEHIC REPLACE	0.00	1,000.00	1,000.00	100.0%	N/A	1,000	1,463	Transfer to CIP Fund.
10-43-740 CAPITAL OUTLAY - EQUIPMENT	2,963.32	0.00	0.00	#DIV/0!	0.00	0		
TOTALS:	329,006.22	272,379.93	327,625.00	83.1%	N/A	338,085	10,460.00	3.19%

**GENERAL FUND
EXPENDITURES**
(FY 2017 Proposed Tentative Budget)

	2015 FINAL	2016 YTD	2016 BUDGET	%	YR END EST	2017 PROPOSED	SOURCE	COMMENTS
<u>PROFESSIONAL SERVICES</u>								
10-45-605 ACCOUNTING	11,425.00	12,300.00	18,000.00	68.3%	14,760.00	18,000	General Fund	
10-45-611 LEGAL - GENERAL	71,415.00	68,115.00	81,780.00	83.3%	81,738.00	81,780	General Fund	Flat rate per month (\$87,000 with \$81,780 in General Fund and \$5,220 in the Water Fund).
10-45-612 LEGAL - DEVELOPMENT REVIEW	5,187.00	6,489.00	6,000.00	108.2%	7,786.80	6,000	Reimbursed	Pass through Account
10-45-615 COMPUTER SERVICES	12,757.36	12,824.38	13,955.00	91.9%	15,389.26	24,355	General Fund	\$20,000 (IT Support), \$3,930 (Financial Software Support), \$425 (Content Watch).
10-45-620 AUDIT	9,500.00	9,500.00	9,800.00	96.9%	N/A	9,800	General Fund	\$9,500 (Audit), \$300 (UT-2 Form)
10-45-672 ENGINEERING - GENERAL	38,013.17	18,010.54	40,600.00	44.4%	21,612.65	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	125,790.53	59,387.38	110,000.00	54.0%	71,264.86	95,000	Reimbursed	Pass through Account
TOTALS:	274,088.06	186,626.30	280,135.00	66.6%	212,551.56	275,535		-4,600.00 -1.64%

**GENERAL FUND
EXPENDITURES**
(FY 2017 Proposed Tentative Budget)

	2015 FINAL	2016 YTD	2016 BUDGET	%	YR END EST	2017 PROPOSED	SOURCE	COMMENTS
<u>NON-DEPARTMENTAL</u>								
10-50-112 WAGES - SEWER	29,364.43	0.00	0.00	#DIV/0!	0.00	0	General Fund	
10-50-130 EMPLOYEE BENEFITS	12,422.88	0.00	0.00	#DIV/0!	0.00	0	General Fund	
10-50-140 PUBLIC WORKS WAGES	0.00	231,736.45	263,100.00	88.1%	278,083.74	279,120	General Fund	Cory Lott (40 hrs. wk.), Eric Mecham (40 hrs. wk.), Shane Owens (40 hrs. wk.), Jason Standifer (40 hrs. wk. - PW, 20 hrs. wk. - Sanitation), Forrey Thompson (40 hrs. wk.), Mike Mair (40 hrs. wk.), Becky Wood (10 hrs. wk. - Sanitation), Becky Johnson (10 hrs. wk. - seasonal part-time). Distributed to the various departments at the end of the fiscal year. Does not include an additional employee. Includes wage increases.
10-50-145 PUBLIC WORKS COMP. TIME	0.00	13,417.15	10,000.00	134.2%	16,100.58	10,000	General Fund	Includes wage increases.
10-50-150 PUBLIC WORK BENEFITS	0.00	97,474.52	121,100.00	80.5%	116,969.42	129,610	General Fund	Does not include an additional employee.
10-50-250 OFFICE SUPPLIES AND EXPENSE	5,032.97	6,320.12	15,190.00	41.6%	7,584.14	15,170	General Fund	\$6,500 (Plotter Supplies), \$7,670 (Office Supplies), \$1,000 (Stamps)
10-50-500 ELECTIONS	55.50	3,101.20	3,000.00	103.4%	3,721.44	3,000	General Fund	
10-50-615 MISCELLANEOUS	6,666.15	10,230.63	12,640.00	80.9%	12,276.76	13,095	General Fund	\$1,600 (Bank Expenses), \$300 (CDL Medical Exams), \$3,000 (Newsletter Postage), \$6,280 (Newsletter Printing), \$360 (Costco Memberships), \$55 (Wasatch Wave Subscription), \$1,500 (Misc.)
10-50-620 CONTRACT SERVICES	0.00	953.88	4,640.00	20.6%	1,144.66	6,931	General Fund	Service contracts for copiers and plotter.
10-50-695 HISTORIC PRESERVATION	4,380.00	0.00	1,000.00	0.0%	0.00	6,000	Grant	Historic Homes Website, Plaques for Historic Homes, Book on Midway Architecture
10-50-740 CAPITOL OUTLAY - EQUIPMENT	0.00	5,601.17	5,700.00	98.3%	6,721.40	0	General Fund	
TOTALS:	57,921.93	368,835.12	436,370.00	84.5%	442,602.14	462,926	26,556.00 6.09%	

**GENERAL FUND
EXPENDITURES**
(FY 2017 Proposed Tentative Budget)

	2015 FINAL	2016 YTD	2016 BUDGET	%	YR END EST	2017 PROPOSED	SOURCE	COMMENTS
<u>BUILDINGS</u>								
10-51-110 SALARIES AND WAGES	22,705.82	0.00	0.00	#DIV/0!	0.00	0	General Fund	
10-51-130 EMPLOYEE BENEFITS	9,315.19	0.00	0.00	#DIV/0!	0.00	0	General Fund	
10-51-250 EQUIP,SUPPLIES & MAINTENANCE	27,964.36	28,274.96	27,400.00	103.2%	33,929.95	30,437	General Fund	\$20,000 (Cleaning and Maintenance Supplies), \$1,080 (Forrey Cell Phone), \$1,021 (Forrey Clothing Allowance), \$2,500 (Restripe City Office Parking Lot), \$5,000 (Town Hall - General Repairs), \$148 (Flags - Town Hall), \$270 (Flag Rotation - Town Hall), \$148 (Flags - City Office Building), \$270 (Flag Rotation - City Office Building).
10-51-270 UTILITIES	33,505.18	31,211.20	35,900.00	86.9%	37,453.44	41,950	General Fund	Water, Power, Garbage, Natural Gas
10-51-620 CONTRACT SERVICES	12,109.00	10,000.00	12,000.00	83.3%	12,000.00	12,000	General Fund	Cleaning of Buildings
10-51-740 CAPITAL OUTLAY - EQUIPMENT	10,038.00	0.00	0.00	#DIV/0!	0.00	0		
TOTALS:	115,637.55	69,486.16	75,300.00	92.3%	83,383.39	84,387	9,087.00	12.07%
<u>EQUIPMENT MAINTENANCE</u>								
10-53-110 SALARIES AND WAGES	44,444.60	0.00	0.00	#DIV/0!	0.00	0	General Fund	
10-53-130 EMPLOYEE BENEFITS	18,792.98	0.00	0.00	#DIV/0!	0.00	0	General Fund	
10-53-250 EQUIP,SUPPLIES & MAINTENANCE	46,343.32	61,028.67	53,200.00	114.7%	73,234.40	76,037	General Fund	\$4,500 (Plow End Guards), \$40,205 (Wear Blades), \$26,000 (Parts and Supplies), \$630 (Vehicle Inspections), \$1,080 (Jason Cell Phone), \$1,021 (Jason Clothing Allowance), \$1,080 (Mike Cell Phone), \$1,021 (Mike Clothing Allowance), \$500 (Paint Pot).
10-53-260 FUEL	19,289.58	20,712.69	28,000.00	74.0%	24,855.23	32,230	General Fund	Fuel, Oil and Lubricants
10-53-330 EDUCATION AND TRAINING	0.00	0.00	2,000.00	0.0%	0.00	1,000	General Fund	Safety Training
10-53-735 CAPITAL OUTLAY - EQUIPMENT	76,139.48	74,976.00	51,500.00	145.6%	89,971.20	5,660	General Fund	Snow Pusher for Backhoe
10-53-740 CAPITAL OUTLAY - VEH. REPL.	0.00	13,600.00	13,600.00	100.0%	N/A	65,000	128,883	Normally \$65,000. Transfer to CIP Fund.
TOTALS:	205,009.96	170,317.36	148,300.00	114.8%	188,060.83	179,927	31,627.00	21.33%

**GENERAL FUND
EXPENDITURES**
(FY 2017 Proposed Tentative Budget)

	2015 FINAL	2016 YTD	2016 BUDGET	%	YR END EST	2017 PROPOSED	SOURCE	COMMENTS
<u>PLANNING AND ZONING</u>								
10-55-110 SALARIES AND WAGES	122,042.81	99,543.76	142,600.00	69.8%	119,452.51	147,190	General Fund	Planning Director (40 hrs. wk.) and Planning Assistant (20 hrs. wk.). Includes wage increases.
10-55-115 COMP TIME	0.00	0.00	0.00	#DIV/0!	0.00	3,000	General Fund	Includes wage increases.
10-55-130 EMPLOYEE BENEFITS	47,783.95	38,329.73	48,800.00	78.5%	45,995.68	52,820	General Fund	
10-55-220 PUBLIC NOTICES	1,345.90	2,831.38	2,000.00	141.6%	3,397.66	3,000	General Fund	
10-55-240 OFFICE SUPPLIES AND EXPENSE	1,637.18	1,700.70	4,575.00	37.2%	2,040.84	4,356	General Fund	\$960 (Cell Phone), \$169 (Planning Commission Packets), \$2,527 (Office Supplies), \$60 (Bluebeam Plan Review Software Support), \$400 (iWORQ Permitting Software), \$240 (Adobe Reader Software Support).
10-55-330 EDUCATION AND TRAINING	1,207.46	370.00	3,000.00	12.3%	444.00	3,000	General Fund	\$600 (APA Fall Conference), \$1,200 (APA Spring Conference), \$1,200 (Business License Conference).
10-55-605 MEMBERSHIPS	10.00	400.00	500.00	80.0%	N/A	500	General Fund	APA Membership Dues
10-55-610 MISCELLANEOUS	90.53	0.00	500.00	0.0%	0.00	500	General Fund	
10-55-620 CONTRACT SERVICES	1,992.00	1,588.00	1,590.00	99.9%	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	0.00	1,000.00	1,000.00	100.0%	N/A	1,000	1,463	Transfer to CIP Fund.
10-55-740 CAPITAL OUTLAY - EQUIPMENT	2,963.34	0.00	0.00	#DIV/0!	N/A	0	General Fund	
TOTALS:	179,073.17	145,763.57	204,665.00	71.2%	171,330.68	217,100	12,435.00	6.08%

**GENERAL FUND
EXPENDITURES**
(FY 2017 Proposed Tentative Budget)

	2015 FINAL	2016 YTD	2016 BUDGET	%	YR END EST	2017 PROPOSED	SOURCE	COMMENTS
<u>BUILDING SAFETY</u>								
10-56-110 SALARIES AND WAGES	133,035.26	113,621.03	146,800.00	77.4%	136,345.24	149,600	General Fund	Building Safety Official (40 hrs. wk.), Building Inspector (40 hrs. wk.), Assistant (40 hrs. wk.). Includes wage increases.
10-56-115 COMP TIME	0.00	0.00	0.00	#DIV/0!	0.00	2,000	General Fund	
10-56-130 EMPLOYEE BENEFITS	54,719.57	50,111.20	64,900.00	77.2%	60,133.44	65,910	General Fund	Includes wage increases.
10-56-230 MILEAGE	0.00	0.00	1,000.00	0.0%	0.00	1,000	General Fund	Training
10-56-240 OFFICE SUPPLIES AND EXPENSE	4,533.40	4,332.77	6,060.00	71.5%	5,199.32	6,560	General Fund	\$500 (General Office Supplies), \$400 (iWORQ Permitting Software), \$60 (BluBeam Plan Review Software Support), \$179.40 (Adobe Acrobat software support), \$3,420 (Cellular Phone and Data Plans), \$500 (Computer Hardware), \$1,500 (Microsoft Office and Windows Upgrades).
10-56-260 OUTSIDE PLAN REV & INSP	9,997.50	9,228.25	20,000.00	46.1%	11,073.90	12,000	General Fund	Outside plan review as needed.
10-56-330 EDUCATION AND TRAINING	2,618.51	1,960.24	3,000.00	65.3%	2,352.29	3,000	General Fund	Training - 3 Employees
10-56-605 MEMBERSHIPS AND LICENSES	525.00	353.00	380.00	92.9%	N/A	370	General Fund	\$250 (Membership Dues - 2 Employees, Membership for One Employee Prepaid in FY 2016), \$120 (ICC Certification - Wendy).
10-56-630 BOOKS & SUPPLIES	722.95	2,389.05	2,500.00	95.6%	2,866.86	2,500	General Fund	Code Books and Manuals
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	0.00	4,000.00	4,000.00	100.0%	N/A	4,000	5,679	Transfer to CIP Fund.
10-56-740 CAPITAL OUTLAY - EQUIPMENT	2,963.34	0.00	0.00	#DIV/0!	0.00	0	General Fund	
TOTALS:	209,115.53	185,995.54	249,140.00	74.7%	217,971.05	247,440		-1,700.00 -0.68%

**GENERAL FUND
EXPENDITURES**
(FY 2017 Proposed Tentative Budget)

	2015 FINAL	2016 YTD	2016 BUDGET	%	YR END EST	2017 PROPOSED	SOURCE	COMMENTS
<u>PUBLIC SAFETY</u>								
10-57-110 SALARIES AND WAGES	21,511.64	14,790.95	20,500.00	72.2%	17,749.14	20,470	General Fund	3 crossing guards.
10-57-130 EMPLOYEE BENEFITS	1,443.50	1,169.73	1,600.00	73.1%	1,403.68	1,570	General Fund	3 crossing guards.
10-57-250 SUPPLIES & MAINTENANCE	0.00	1,750.00	600.00	291.7%	2,100.00	970	General Fund	Safety vests and shirts for crossing guards, cones, signage.
10-57-610 MISCELLANEOUS	1,196.33	500.00	500.00	100.0%	600.00	500	General Fund	Donation to CERT.
10-57-625 ANIMAL CONTROL MAINT COSTS	42,136.75	29,982.77	45,000.00	66.6%	35,979.32	45,000	General Fund	Approx. 15% of Heber City actual costs for animal control. Paid to Heber City.
10-57-626 ANIMAL LICENSES	0.00	0.00	1,300.00	0.0%	N/A	1,000	Sale of Dog Licenses	Pass through to Heber City.
10-57-630 LAW ENFORCEMENT	103,593.07	71,589.36	109,000.00	65.7%	85,907.23	116,630	General Fund	\$105,000 (Contract increases 2.5% each year), \$9,000 (Additional Law Enforcement for Swiss Days - 50% Reimbursed by Swiss Days).
10-57-645 NOXIOUS WEED CONTROL	0.00	0.00	3,000.00	0.0%	0.00	0	General Fund	Weed enforcement officer not hired by Wasatch County.
10-57-670 BACKNET - TRAVEL	12,467.53	14,464.99	19,882.00	72.8%	17,357.99	15,225	Grant	Pass Through Account
10-57-675 BACKNET - EQUIP SUPPLIES OPER	37,153.46	18,413.22	31,680.00	58.1%	22,095.86	32,080	Grant	Pass Through Account
10-57-680 BACKNET - CONFIDENTIAL FUNDS	16,000.00	8,000.00	15,000.00	53.3%	9,600.00	19,257	Grant	Pass Through Account
TOTALS:	235,502.28	160,661.02	248,062.00	64.8%	192,793.22	252,702		4,640.00 1.87%

**GENERAL FUND
EXPENDITURES**
(FY 2017 Proposed Tentative Budget)

	2015 FINAL	2016 YTD	2016 BUDGET	%	YR END EST	2017 PROPOSED	SOURCE	COMMENTS
<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	General Fund	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%
<u>STREETS</u>								
10-60-110 SALARIES AND WAGES	50,774.27	0.00	0.00	#DIV/0!	0.00	0	Class C Road	
10-60-130 EMPLOYEE BENEFITS	21,052.97	0.00	0.00	#DIV/0!	0.00	0	Class C Road	
10-60-240 STREET SUPPLIES & MAINTENANCE	16,317.80	13,595.74	21,180.00	64.2%	16,314.89	17,201	Class C Road	\$2,500 (Weed Control), \$5,000 (Street Light Repairs), \$7,000 (Safety and Traffic Devices), \$1,080 (Shane Cell Phone and Wireless Internet), \$1,021 (Clothing Allowance), \$600 (Cory Wireless Internet). Also includes street light repair.
10-60-245 STORM DRAIN MAINTENANCE	14,992.00	6,595.00	0.00	#DIV/0!	7,914.00	5,000	Class C Road	Routine Maintenance and Cleaning
10-60-250 STREET SIGN SUPPLIES & MAIN	10,139.78	10,702.15	10,000.00	107.0%	12,842.58	8,000	Class C Road	
10-60-255 EQUIPMENT RENTAL AND LEASE	7,981.34	9,349.34	9,750.00	95.9%	N/A	4,450	Class C Road	\$1,450 (Skid Loader), \$3,000 (Backhoe).
10-60-330 EDUCATION AND TRAINING	0.00	0.00	3,000.00	0.0%	0.00	3,000	Class C Road	Road School/Safety Training - 3 Employees
10-60-470 STREET LIGHT UTILITIES	89.26	103.30	5,000.00	2.1%	123.96	150	Class C Road	Valais Park entrance light and River Road roundabout.
10-60-480 ROAD MATERIALS	24,950.40	15,356.50	20,000.00	76.8%	18,427.80	20,000	Class C Road	Cold/Hot Mix Asphalt, Road Salt/De-Icier and Road Base/Sand/Rock/Gravel.
10-60-620 CONTRACT SERVICES	8,262.45	9,599.63	7,100.00	135.2%	11,519.56	12,400	Class C Road	\$12,000 (Salt Hauling), \$400 (iWORQ Software Support).
TOTALS:	154,560.27	65,301.66	76,030.00	85.9%	67,142.78	70,201	-5,829.00	-7.67%

**GENERAL FUND
EXPENDITURES**
(FY 2017 Proposed Tentative Budget)

	2015 FINAL	2016 YTD	2016 BUDGET	%	YR END EST	2017 PROPOSED	SOURCE	COMMENTS
<u>PARKS AND RECREATION</u>								
10-70-110 SALARIES AND WAGES	61,532.62	0.00	0.00	#DIV/0!	0.00	0	General Fund	
10-70-130 EMPLOYEE BENEFITS	25,616.78	0.00	0.00	#DIV/0!	0.00	0	General Fund	
10-70-240 CONTRACT SERVICES	58,671.60	40,252.07	60,700.00	66.3%	48,302.48	60,640	General Fund	\$52,040 (Mowing), \$8,600 (Fertilization/Weed Control).
10-70-250 SUPPLIES AND MAINTENANCE	30,376.03	27,733.01	41,960.00	66.1%	33,279.61	40,557	General Fund	\$26,000 (Supplies), \$5,000 (Wood Chips), \$1,021 (Cory Clothing Allowance), \$1,021 (Eric Clothing Allowance), \$1,080 (Cory Cell Phone/Data Service), \$1,080 (Eric Cell Phone/Data Service), \$2,920 (Portable Restrooms), \$449 (Flags - Hamlet Park), \$672 (Flag Rotation - Hamlet Park), \$148 (Flags - Centennial Park), \$45 (Flag Rotation - Centennial Park), \$449 (Flags - Valais Park), \$672 (Flag Rotation - Valais Park).
10-70-255 EQUIPMENT RENTAL AND LEASE	6,437.50	6,000.00	6,000.00	100.0%	N/A	12,750	General Fund	\$5,000 (Skid Loader), \$3,000 (Backhoe), \$3,500 (Mini Excavator), \$1,250 (Hammer Attachment).
10-70-230 MILEAGE	0.00	0.00	0.00	#DIV/0!	N/A	175	General Fund	Seasonal Part-Time Employee
10-70-270 UTILITIES	9,553.01	8,075.92	11,050.00	73.1%	9,691.10	15,930	General Fund	\$8,000 (Garbage), \$3,050 (Power), \$4,880 (Water).
10-70-290 TRAILS	0.00	0.00	10,000.00	0.0%	0.00	10,000	Transient Room Tax	\$10,000 (Trails Maintenance), Transferred to CIP Fund.
10-70-330 EDUCATION AND TRAINING	1,862.28	0.00	1,500.00	0.0%	0.00	1,500	General Fund	Training/Noxious Weeds/Licensing (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	515.62	0.00	1,000.00	0.0%	N/A	1,000	General Fund	
TOTALS:	194,565.44	82,061.00	132,210.00	62.1%	91,273.20	142,552	10,342.00 7.82%	

**GENERAL FUND
EXPENDITURES**
(FY 2017 Proposed Tentative Budget)

	2015 FINAL	2016 YTD	2016 BUDGET	%	YR END EST	2017 PROPOSED	SOURCE	COMMENTS
<u>CEMETERY</u>								
10-77-110 SALARIES AND WAGES	41,363.84	0.00	0.00	#DIV/0!	0.00	0	General Fund	
10-77-130 EMPLOYEE BENEFITS	16,828.71	0.00	0.00	#DIV/0!	0.00	0	General Fund	
10-77-250 EQUIP,SUPPLIES & MAINTENANCE	17,355.51	9,091.27	13,400.00	67.8%	10,909.52	24,319	General Fund	\$15,000 (Sprinkler Supplies), \$5,000 (Landscaping Supplies), \$1,080 (Darin Cell Phone), \$1,021 (Darrin Clothing Allowance), \$1,800 (Excavator Bucket), \$148 (Flags), \$270 (Flag Rotation).
10-77-255 EQUIPMENT RENTAL AND LEASE	7,870.83	7,997.07	8,000.00	100.0%	N/A	11,500	General Fund	\$5,000 (Skid Loader), \$3,000 (Backhoe), \$3,500 (Mini Excavator).
10-77-270 UTILITIES	2,735.06	2,813.70	7,400.00	38.0%	3,376.44	7,736	General Fund	\$4,000 (Garbage), \$3,400 (Power), \$336 (Culinary Water).
10-77-620 CONTRACT SERVICES	20,822.28	15,210.17	36,500.00	41.7%	18,252.20	36,340	General Fund	\$20,410 (Mowing), \$15,930 (Fertilization/Weed Control).
TOTALS:	106,976.23	35,112.21	65,300.00	53.8%	32,538.17	79,895		14,595.00 22.35%
<u>TOURISM AND CULTURE</u>								
10-78-110 SALARIES AND WAGES	0.00	0.00	1,800.00	0.0%	0.00	1,740	General Fund	Part-time seasonal employee to water Main Street flowers.
10-78-130 EMPLOYEE BENEFITS	0.00	0.00	140.00	0.0%	0.00	140	General Fund	
10-78-330 TOWN CHRISTMAS PARTY	2,077.13	2,461.88	2,500.00	98.5%	N/A	3,000	General Fund	
10-78-350 TOURISM	25,694.20	13,444.00	29,500.00	45.6%	16,132.80	29,500	Transient Room Tax	\$1,000 (Social Media Advertising), \$5,000 (Cowboy Poetry - first year of three year commitment), \$5,000 (Heber Valley Railroad), \$4,000 (Economic Development and Tourism Promotion), \$6,000 (Christmas Lights for Town Square), \$500 (Flowers for Bell Towers), \$2,500 (Independence Day Fireworks), \$5,000 (Memorial Hill), \$500 (County Memorial Day Event).
10-78-610 MISCELLANEOUS	100.00	125.00	150.00	83.3%	N/A	150	General Fund	\$40 (High School Honors Banquet)
TOTALS:	27,871.33	16,030.88	34,090.00	47.0%	16,132.80	34,530		440.00 1.29%

**GENERAL FUND
EXPENDITURES**
(FY 2017 Proposed Tentative Budget)

	2015 FINAL	2016 YTD	2016 BUDGET	%	YR END EST	2017 PROPOSED	SOURCE	COMMENTS
<u>TRANSFERS AND CONTRIBUTIONS</u>								
10-90-145 TRANSFER TO CDRA FUND	98,420.00	36,594.91	80,800.00	45.3%	43,913.89	70,800	Taxes	Concludes December 2024 or \$1.2 million whichever comes first. Paid \$495,551 as of 3/16.
10-90-150 TRANSFER TO CIP FUND (STREETS)	155,090.00	94,110.23	195,970.00	48.0%	112,932.28	449,799	General Fund	
Highway Tax						120,000	Highway Tax	
Class C Roads (Minus Streets Dept.)						79,799	Class C	
Road Improvements						250,000	General Fund	Minimum of \$250,000 Each Year.
10-90-155 TRANSFER TO ICE RINK FUND	78,290.00	35,650.52	127,900.00	27.9%	42,780.62	77,480	General Fund	
10-90-160 TRANSFER TO CIP FUND	637,932.50	311,953.50	400,778.00	77.8%	374,344.20	264,906	General Fund	
Buildings						20,000	Rents - Bldgs.	
Special Events						4,500	Special Events	
Cemetery						10,000	Lots Sales	
Trails						0	Trails Maint.	
Transient Room Tax						15,500	TRT	
Resort Tax						100,000	Resort Tax	\$100,000 (FY 17), \$200,000 (FY 18), \$300,000 (FY 19), \$400,000 (FY 20).
Capital Projects						114,906	General Fund	
10-90-170 TRANSFER TO MBA FUND	13,950.00	13,300.00	13,950.00	95.3%	15,960.00	14,700	General Fund	Cemetery Bonds. Completed in 2023. Balance \$78,700 of \$200,000 as of 2/16.
10-90-980 UNAPPROPRIATED FUND BALANCE	0.00	0.00	0.00	#DIV/0!	N/A	0		
TOTALS:	983,682.50	491,609.16	819,398.00	60.0%	589,930.99	877,685	58,287.00	7.11%
TOTAL FUND EXPENDITURES	3,159,209.07	2,324,641.07	3,198,300.00	72.7%	N/A	3,364,900	166,600.00	5.21%
REVENUE OVER EXPENDITURES	282,046.17	770,261.45	0.00		N/A	0		

**BACKNET FUND
RESERVES**

(FY 2017 Proposed Tentative Budget)

	CURRENT	OBLIGATED	REMAINING	COMMENTS
<u>RESERVES</u>				
15-11500 CASH IN CHECKING (ZIONS BANK)	9,236.93	-9,000.00	236.93	
15-11-520 PETTY CASH	300.00	0.00	300.00	
	<u>9,536.93</u>	<u>-9,000.00</u>	<u>536.93</u>	

**BACKNET FUND
REVENUE**
(FY 2017 Proposed Tentative Budget)

	2015 FINAL	2016 YTD	2016 BUDGET	%	YR END EST	2017 PROPOSED	SOURCE	COMMENTS
<u>RESTITUTION REVENUE</u>								
15-31-250 RESTITUTION REVENUE	18,336.95	794.94	7,000.00	11.4%	953.93	500	Restitution	
TOTALS:	18,336.95	794.94	7,000.00	11.4%	953.93	500	-6,500.00	
							-92.86%	
<u>TRANSFERS AND CONTRIBUTIONS</u>								
15-33-103 APPROPRIATED FUND BALANCE	0.00	0.00	0.00	#DIV/0!	0.00	9,000	Restitution	
TOTALS:	0.00	0.00	0.00	#DIV/0!	0.00	9,000	9,000.00	
							#DIV/0!	
TOTAL FUND REVENUE	18,336.95	794.94	7,000.00	11.4%	N/A	9,500	2,500.00	
							35.71%	

**BACKNET FUND
EXPENDITURES**
(FY 2017 Proposed Tentative Budget)

	2015 FINAL	2016 YTD	2016 BUDGET	%	YR END EST	2017 PROPOSED	SOURCE	COMMENTS
<u>RESTITUTION EXPENDITURES</u>								
15-81-230 TRAVEL	908.00	396.15	500.00	79.2%	475.38	500	Restitution	
15-81-250 EQUIP, SUPPLIES & OPERATING	7,783.63	7,060.28	6,500.00	108.6%	8,472.34	9,000	Restitution	
TOTALS:	8,691.63	7,456.43	7,000.00	106.5%	N/A	9,500	2,500.00	
							35.71%	
<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	23.10	0.00	0.00	#DIV/0!	0.00	0	Program Income	
TOTALS:	23.10	0.00	0.00	#DIV/0!	0.00	0	0.00	
							#DIV/0!	
TOTAL FUND EXPENDITURES	8,714.73	7,456.43	7,000.00	106.5%	N/A	9,500	2,500.00	
							35.71%	
REVENUE OVER EXPENDITURES	9,622.22	-6,661.49	0.00		N/A	0		

**COMMUNITY DEVELOPMENT AND RENEWAL AGENCY FUND
REVENUE**

(FY 2017 Proposed Tentative Budget)

	2015 FINAL	2016 YTD	2016 BUDGET	%	YR END EST	2017 PROPOSED	SOURCE	COMMENTS
<u>CONTRIBUTIONS AND TRANSFERS</u>								
20-39-100 TRANSFER FROM GENERAL FUND	98,420.00	36,594.91	80,800.00	45.3%	43,913.89	70,800	Tax Revenue	Concludes December 2024 or \$1.2 million whichever comes first. Paid \$495,551 as of 3/16.
TOTALS:	98,420.00	36,594.91	80,800.00	45.3%	43,913.89	70,800	-10,000.00 -12.38%	
TOTAL FUND REVENUE	98,420.00	36,594.91	80,800.00	45.3%	N/A	70,800	-10,000.00 -12.38%	

**COMMUNITY DEVELOPMENT AND REVNEWAL AGENCY FUND
EXPENDITURES**

(FY 2017 Proposed Tentative Budget)

	2015 FINAL	2016 YTD	2016 BUDGET	%	YR END EST	2017 PROPOSED	SOURCE	COMMENTS
<u>42 WEST MAIN STREET PROJECT</u>								
20-44-110 REAL PROPERTY TAX	15,147.00	0.00	2,100.00	0.0%	N/A	2,100	Tax Revenue	\$2,100 (Midway City - Real Property Tax). Concludes December 2024 or \$1.2 million whichever comes first.
20-44-120 PERSONAL PROPERTY TAX	5,262.79	0.00	700.00	0.0%	N/A	700	Tax Revenue	\$700 (Midway City - Personal Property Tax). Concludes December 2024 or \$1.2 million whichever comes first.
20-44-130 SALES AND USE TAX	44,966.09	31,219.77	50,000.00	62.4%	37,463.72	44,600	Tax Revenue	City. Concludes December 2024 or \$1.2 million whichever comes first.
20-44-140 RESORT TAX	23,796.61	15,814.66	28,000.00	56.5%	18,977.59	23,400	Tax Revenue	City. Concludes December 2024 or \$1.2 million whichever comes first.
TOTALS:	89,172.49	47,034.43	80,800.00	58.2%	N/A	70,800		-10,000.00 -12.38%
TOTAL FUND EXPENDITURES	89,172.49	47,034.43	80,800.00	58.2%	N/A	70,800		-10,000.00 -12.38%
REVENUE OVER EXPENDITURES	9,247.51	-10,439.52	0.00		N/A	0		

**MUNICIPAL BUILDING AUTHORITY FUND
REVENUE**

(FY 2017 Proposed Tentative Budget)

	2015 FINAL	2016 YTD	2016 BUDGET	%	YR END EST	2017 PROPOSED	SOURCE	COMMENTS
<u>CONTRIBUTIONS AND TRANSFERS</u>								
41-39-210 TRANSFER FROM GENERAL FUND	13,950.00	13,300.00	13,950.00	95.3%	15,960.00	14,700	General Fund	Cemetery Bonds. Completed in 2023. Balance \$78,700 of \$200,000 as of 2/16.
TOTALS:	13,950.00	13,300.00	13,950.00	95.3%	15,960.00	14,700	750.00 5.38%	
TOTAL FUND REVENUE	13,950.00	13,300.00	13,950.00	95.3%	N/A	14,700	750.00 5.38%	

**MUNICIPAL BUILDING AUTHORITY FUND
EXPENDITURES**

(FY 2017 Proposed Tentative Budget)

	2015 FINAL	2016 YTD	2016 BUDGET	%	YR END EST	2017 PROPOSED	SOURCE	COMMENTS
<u>DEBT SERVICE</u>								
41-47-827 CEMETERY BOND - PRINCIPAL	10,000.00	11,000.00	10,000.00	110.0%	N/A	11,000	General Fund	
41-47-829 CEMETERY BOND - INTEREST	2,550.00	2,300.00	2,550.00	90.2%	N/A	2,300	General Fund	
TOTALS:	<u>12,550.00</u>	<u>13,300.00</u>	<u>12,550.00</u>	<u>106.0%</u>	<u>N/A</u>	<u>13,300</u>	750.00 5.98%	
<u>OTHER</u>								
41-48-510 INSURANCE AND SURETY BONDS	1,400.00	0.00	1,400.00	0.0%	N/A	1,400	General Fund	
TOTALS:	<u>1,400.00</u>	<u>0.00</u>	<u>1,400.00</u>	<u>0.0%</u>	<u>N/A</u>	<u>1,400</u>	0.00 0.00%	
TOTAL FUND EXPENDITURES	<u>13,950.00</u>	<u>13,300.00</u>	<u>13,950.00</u>	<u>95.3%</u>	<u>N/A</u>	<u>14,700</u>	750.00 5.38%	
REVENUE OVER EXPENDITURES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>		<u>N/A</u>	<u>0</u>		

**CAPITAL IMPROVEMENT PROJECTS FUND
RESERVES**

(FY 2017 Proposed Tentative Budget)

	CURRENT	OBLIGATED	REMAINING	COMMENTS
<u>RESERVES</u>				
45-11600 PTIF - CIP	3,226,189.15	-234,674.00	2,907,515.15	Public Treasurers' Investment Fund (PTIF)
45-29805 Buildings	19,560.00	-11,000.00	8,560.00	\$20,000 (FY 2017), \$15,000 (FY 2016), \$5,000 (FY 2015). Building Rental Fees.
45-29810 Cemetery	284,622.39	10,000.00	294,622.39	\$7,000 (FY 2017), \$10,000 (FY 2016). Sale of Burial Lots.
45-29815 Parks	33,837.50	4,500.00	38,337.50	\$2,500 (FY 2017), \$5,000 (FY 2016), \$30,000 (FY 2015). Special Event Fees.
45-29820 Trails	10,000.00	0.00	10,000.00	\$10,000 (FY 2015)
45-29825 Transient Room Tax	10,000.00	15,500.00	25,500.00	\$41,000 (FY 2016), \$10,000 (FY 2015). To be used for tourism and economic development.
45-29830 Vehicle Replacement (PW)	67,210.20	65,000.00	132,210.20	\$19,600 (FY 2016).
45-29835 Vehicle Replacement (Other)	0.00	6,000.00	6,000.00	\$4,000 (Building Safety), \$1,000 (Planning), \$1,000 (Administrative).
45-11605 PTIF - TRAIL IMPACT RESTRICTED	285,286.73	-131,902.00	153,384.73	Public Treasurers' Investment Fund (PTIF) - Restricted
45-11620 PTIF - PARK IMPACT RESTRICTED	198,053.96	-123,872.00	74,181.96	Public Treasurers' Investment Fund (PTIF) - Restricted
45-11625 PTIF - PARKS CONTRIBUTION	48,986.58	0.00	48,986.58	Public Treasurers' Investment Fund (PTIF)
45-11635 PTIF - TRANS IMPACT FEE	979,964.86	142,446.00	1,122,410.86	Public Treasurers' Investment Fund (PTIF) - Restricted
45-11640 PTIF - ROADS	372,754.02	-61,257.00	311,497.02	Public Treasurers' Investment Fund (PTIF) - Restricted
	<u>5,536,465.39</u>	<u>-319,259.00</u>	<u>5,133,206.39</u>	
			2,463,998.36	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.
			443,516.79	Reserve account less required balance.

**CAPITAL IMPROVEMENT PROJECTS FUND
REVENUE**
(FY 2017 Proposed Tentative Budget)

	2015 FINAL	2016 YTD	2016 BUDGET	%	YR END EST	2017 PROPOSED	SOURCE	COMMENTS
REVENUE								
45-30-100 INTEREST EARNINGS	20,880.21	24,247.78	17,000.00	142.6%	29,097.34	25,000		
45-30-110 INTEREST EARNINGS/PARKS	1,177.15	1,241.87	1,100.00	112.9%	1,490.24	1,000		
45-30-130 INTEREST EARNINGS/TRANS IMPACT	3,302.87	5,234.77	2,700.00	193.9%	6,281.72	5,000		
45-30-134 INTEREST EARNINGS/TRAIL IMPACT	887.33	1,481.28	700.00	211.6%	1,777.54	1,200		
45-30-500 PARK IMPACT FEES	79,010.00	89,090.00	80,000.00	111.4%	106,908.00	83,000		83 New Construction (FY 2017), 80 New Construction (FY 2016), 70 (FY 2015).
45-30-510 TRANS IMPACT FEES	219,597.84	254,294.10	220,000.00	115.6%	305,152.92	228,250		83 New Construction (FY 2017), 80 New Construction (FY 2016), 70 (FY 2015).
45-30-520 TRAILS IMPACT FEES	63,674.00	72,540.00	64,480.00	112.5%	87,048.00	66,898		83 New Construction (FY 2017), 80 New Construction (FY 2016), 70 (FY 2015).
45-30-600 TRANSFER FROM GF (STREETS)	155,090.00	94,110.23	195,970.00	48.0%	112,932.28	449,799		
Highway Tax						120,000	Highway Tax	
Class C Roads (Minus Streets Dept.) Road Improvements						79,799	Class C	
						250,000	General Fund	Minimum of \$250,000 Each Year.
45-30-650 TRANSFER FROM GENERAL FUND	637,932.50	331,553.50	400,778.00	82.7%	397,864.20	335,906	General Fund	
Buildings						20,000	Rents - Bldgs.	
Special Events						4,500	Special Events	
Cemetery						10,000	Lots Sales	
Trails						0	Trails Maint.	
Transient Room Tax						15,500	TRT	
Vehicle Replacement (PW)						65,000	General Fund	
Vehicle Replacement (Other)						6,000	General Fund	
Resort Tax						100,000	Resort Tax	\$100,000 (FY 17), \$200,000 (FY 18), \$300,000 (FY 19), \$400,000 (FY 20).
Capital Projects						114,906	General Fund	

**CAPITAL IMPROVEMENT PROJECTS FUND
REVENUE**

(FY 2017 Proposed Tentative Budget)

	2015 FINAL	2016 YTD	2016 BUDGET	%	YR END EST	2017 PROPOSED	SOURCE	COMMENTS
45-30-891 APPROPRIATED FUND BALANCE	0.00	0.00	1,344,250.00	0.0%	N/A	1,515,312	CIP Reserves	
CIP - General						474,580		\$25,000 (2017 Sidewalk Improvements), \$35,000 (Community Center Improvements), \$43,000 (Maintenance Building Yard), \$180,000 (Maintenance Building), \$25,000 (Centennial Committee Monument), \$166,580 (New Snow Plow).
Buildings						31,000		\$30,000 (Reduce Slope of Town Hall Stage), \$1,000 (Fire Station Landscaping)
Cemetery						0		
Parks						0		
Trails						0		
Transient Room Tax						0		
Vehicle Replacement (PW)						0		
Vehicle Replacement (Other)						0		
Trails Impact Fees						200,000		Homestead Trail
Park Impact Fees						207,872		\$207,872 (Valais Park Improvements)
Parks Annexation Contribution						0		
Transportation Impact Fees						90,804		\$67,069 (2016 Road Improvements), \$23,735 (2017 Road Improvements)
Roads						511,056		\$100,262 (2016 Road Improvements), \$145,794 (2017 Road Improvements), \$250,000 (Surface Treatments), \$15,000 (Swiss Alpine Road Survey)
TOTALS:	1,181,551.90	873,793.53	2,326,978.00	37.6%	N/A	2,711,365	384,387.00	16.52%
TOTAL FUND REVENUE	1,181,551.90	873,793.53	2,326,978.00	37.6%	N/A	2,711,365	384,387.00	16.52%

**CAPITAL IMPROVEMENT PROJECTS FUND
EXPENDITURES**

(FY 2017 Proposed Tentative Budget)

	2015 FINAL	2016 YTD	2016 BUDGET	%	YR END EST	2017 PROPOSED	SOURCE	COMMENTS
<u>CIP - SIDEWALKS</u>								
45-64-701	2016 SIDEWALK IMPROVEMENTS	0.00	9,234.80	25,000.00	36.9%	11,081.76	0	
45-64-703	2017 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:		0.00	9,234.80	25,000.00	36.9%	11,081.76	25,000	0.00
								0.00%
<u>CIP - BUILDINGS</u>								
45-65-204	TOWN HALL	38,478.57	99,390.64	98,000.00	101.4%	119,268.77	30,000	PTIF - CIP (Buildings)
								Repair stage and reduce slope.
45-65-215	COMMUNITY CENTER	68,578.48	20,585.01	37,700.00	54.6%	24,702.01	0	
45-65-217	OFFICE BUILDING	8,660.00	13,005.77	13,000.00	100.0%	15,606.92	35,000	PTIF - CIP
								\$25,000 (New Handicapped Ramp - East Side of Building), \$10,000 (Repair Rear Steps).
45-65-223	MAINTENANCE BUILDING	0.00	0.00	0.00	#DIV/0!	0.00	180,000	PTIF - CIP
								\$150,000 (Building Expansion - Retain for 2018 Budget for Total of \$300,000), \$30,000 (Vehicle Lift).
45-65-225	MAINTENANCE BUILDING YARD	0.00	0.00	0.00	#DIV/0!	0.00	43,000	PTIF - CIP
								\$43,000 (Remove Concrete and Debris), \$80,000 (Pave Driveway and Apron).
45-65-235	TOWN SQUARE SHELTER	1,500.00	0.00	0.00	#DIV/0!	0.00	0	
								\$5,550 (Rain Gutter)
45-65-260	FIRE STATION	8,348.01	6,409.18	5,500.00	116.5%	7,691.02	1,000	PTIF - CIP (Buildings)
								Landscaping
TOTALS:		125,565.06	139,390.60	154,200.00	90.4%	178,350.48	289,000	134,800.00
								87.42%

**CAPITAL IMPROVEMENT PROJECTS FUND
EXPENDITURES**
(FY 2017 Proposed Tentative Budget)

	2015 FINAL	2016 YTD	2016 BUDGET	%	YR END EST	2017 PROPOSED	SOURCE	COMMENTS
<u>CIP - STREETS</u>								
45-66-310 SURFACE TREATMENTS	295,748.73	24,557.34	250,000.00	9.8%	29,468.81	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	15,000	PTIF - Roads	Survey
45-66-701 2014 ROAD IMPROVEMENTS	9,063.86	0.00	0.00	#DIV/0!	0.00	0		
45-66-702 2015 ROAD IMPROVEMENTS	263,045.25	0.00	0.00	#DIV/0!	0.00	0		
45-66-703 2016 ROAD IMPROVEMENTS	0.00	808,419.76	560,000.00	144.4%	970,103.71	167,331	PTIF - Roads	Total Project Cost for Roads: \$334,661 [\$174,279 (\$100,262), Impact Fees (\$67,069)
								(Cari Lane from Homestead to Pine Canyon), \$75,802 (100 West from Main Street to 100 South), \$43,481 (Michie Lane from Center Street to 60 East), \$41,099 (Engineering)]. FY 2017 Cost: \$167,331 (50%).
45-66-704 2017 ROAD IMPROVEMENTS	0.00	0.00	0.00	#DIV/0!	0.00	169,529	PTIF - Roads	Total Project Cost for Roads: \$339,057 [\$297,418 (500 South), \$41,639 (Engineering)]. FY 2017 Cost: \$169,529 (50%).
45-66-750 CULVERT REPLACEMENT	3,857.92	-1,211.44	1,200.00	-101.0%	-1,453.73	0		
45-66-755 IRRIGATION IMPROVEMENTS	20,938.08	600.64	650.00	92.4%	720.77	0		
TOTALS:	592,653.84	832,366.30	826,850.00	100.7%	998,839.56	601,860		-224,990.00 -27.21%
<u>CIP - PARKS AND RECREATION</u>								
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	2,000.00	65,000.00	3.1%	2,400.00	0		
45-67-413 VALAIS PARK IMPROVEMENTS	84,427.71	4,500.00	75,000.00	6.0%	5,400.00	207,872	PTIF - Park Impact Fees	\$75,065 (Sports Court Surfaces), \$4,007 (Vynel Fence), \$3,000 (Berm), \$76,864 (Park Subgrade), \$31,936 (Utilities), \$17,000 (Move Dog Park).
45-67-414 CENTENNIAL PARK IMPROVEMENTS	0.00	0.00	0.00	#DIV/0!	0.00	0		
45-67-415 TRAILS	2,368.00	1,184.00	70,000.00	1.7%	1,420.80	200,000	PTIF - Trails	Matching funds for Homestead Trail.
45-67-419 TOWN SQUARE IMPROVEMENTS	15,467.00	0.00	0.00	#DIV/0!	0.00	0		
45-67-420 IMPROVEMENTS	23,627.23	0.00	0.00	#DIV/0!	0.00	0		
45-67-425 CENTENNIAL COMMITTEE	0.00	0.00	25,000.00	0.0%	0.00	25,000	PTIF - CIP	
TOTALS:	125,889.94	7,684.00	235,000.00	3.3%	9,220.80	432,872		197,872.00 84.20%
<u>CIP - CEMETERY</u>								
45-68-512 IMPROVEMENTS	123,122.89	0.00	68,200.00	0.0%	0.00	0		
TOTALS:	123,122.89	0.00	68,200.00	0.0%	0.00	0		-68,200.00 -100.00%

**CAPITAL IMPROVEMENT PROJECTS FUND
EXPENDITURES**
(FY 2017 Proposed Tentative Budget)

	2015 FINAL	2016 YTD	2016 BUDGET	%	YR END EST	2017 PROPOSED	SOURCE	COMMENTS
<u>OTHER</u>								
Vehicles	0.00	0.00	0.00	#DIV/0!	N/A	166,580	PTIF - CIP	\$166,580 (Bobtail Snowplow)
TOTALS:	0.00	0.00	0.00	#DIV/0!	N/A	166,580	166,580.00 #DIV/0!	
<u>TRANSFERS AND CONTRIBUTIONS</u>								
45-90-150 UNAPPROPRIATED FUND BALANCE	0.00	0.00	982,728.00	0.0%	N/A	1,196,053		
Interest Earnings						25,000		
Interest Earnings - Park Impact Fees						1,000		
Interest Earnings - Trans. Impact Fees						5,000		
Interest Earnings - Trails Impact Fees						1,200		
Park Impact Fees						83,000		
Parks Annexation Contribution						0		
Transportation Impact Fees						228,250		
Trail Impact Fees						66,898		
Highway Tax						120,000	Highway Tax	
Class C Roads (Minus Streets Dept.) Road Improvements						79,799	Class C 250,000 General Fund	Minimum of \$250,000 Each Year.
Buildings						20,000	Rents - Bldgs.	
Special Events						4,500	Special Events	
Trails						0	Trails Maint.	
Cemetery						10,000	Lots Sales	
Transient Room Tax						15,500	TRT	
Vehicle Replacement (PW)						65,000	General Fund	
Vehicle Replacement (Other)						6,000	General Fund	
Resort Tax						100,000	Resort Tax	\$100,000 (FY 17), \$200,000 (FY 18), \$300,000 (FY 19), \$400,000 (FY 20).
Capital Projects						114,906	General Fund	
TOTALS:	0.00	0.00	982,728.00	0.0%	N/A	1,196,053	213,325.00 21.71%	
TOTAL FUND EXPENDITURES	967,231.73	988,675.70	2,291,978.00	43.1%	N/A	2,711,365	419,387.00 18.30%	

**CAPITAL IMPROVEMENT PROJECTS FUND
EXPENDITURES**
(FY 2017 Proposed Tentative Budget)

	2015 FINAL	2016 YTD	2016 BUDGET	%	YR END EST	2017 PROPOSED	SOURCE	COMMENTS
REVENUE OVER EXPENDITURES	214,320.17	-114,882.17	35,000.00		N/A	0		

**WATER FUND
RESERVES**

(FY 2017 Proposed Tentative Budget)

	CURRENT	OBLIGATED	REMAINING	COMMENTS
<u>RESERVES</u>				
51-11610 PTIF - WATER ACCOUNT	2,758,817.46	182,187.00	2,941,004.46	Public Treasurers' Investment Fund (PTIF)
51-11613 PTIF - MIDWAY WATER LEASES	707,476.14	20,340.00	727,816.14	Public Treasurers' Investment Fund (PTIF), Combine with PTIF - Water Account
51-11615 PTIF - WT SYSTEM IMPROVEMENT	74,104.34	194,141.00	268,245.34	Public Treasurers' Investment Fund (PTIF) - Restricted
51-11616 PTIF - WATER IMPACT FEE	498,231.53	-401,435.00	96,796.53	Public Treasurers' Investment Fund (PTIF) - Restricted
	<u>4,038,629.47</u>	<u>-4,767.00</u>	<u>4,033,862.47</u>	

2,051,770.14 Midway City shall maintain at all times a reserve account in its Water Fund. The balance in this account shall be no less than 50% of the average, over the previous five years, for Water Fund revenue.

889,234.32 Reserve account less required balance.

**WATER FUND
REVENUE**
(FY 2017 Proposed Tentative Budget)

	2015 FINAL	2016 YTD	2016 BUDGET	%	YR END EST	2017 PROPOSED	SOURCE	COMMENTS
REVENUE								
51-37-100 WATER SALES	893,290.66	798,603.63	870,000.00	91.8%	958,324.36	890,000		Includes water rate increase (37%)
51-37-120 WATER LEASES	169,800.65	109,251.38	145,000.00	75.3%	131,101.66	140,000		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	6,144.00	6,192.00	5,900.00	104.9%	7,430.40	6,500		
51-37-140 COTTAGES ON GREEN PUMPING FEES	39,120.00	40,278.00	35,000.00	115.1%	48,333.60	40,000		
51-37-145 IRR. ASSESSMENT (CLASS B)	200,256.82	210,113.34	200,000.00	105.1%	252,136.01	220,000		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	2,225.00	2,807.00	2,000.00	140.4%	3,368.40	2,500		
51-37-170 INTEREST EARNINGS	11,796.16	17,873.62	9,000.00	198.6%	21,448.34	15,000		
51-37-200 WATER IMPACT FEE	193,966.00	211,600.00	184,000.00	115.0%	253,920.00	190,900		83 New Construction (FY 2017), 80 New Construction (FY 2016), 70 (FY 2015).
51-37-205 INTEREST EARNINGS/WATER IMPACT	2,229.61	3,071.39	1,700.00	180.7%	3,685.67	3,000		
51-37-210 WATER CONNECTION/HOOKUP	83,077.00	91,949.00	79,440.00	115.7%	110,338.80	82,419		83 New Construction (FY 2017), 80 New Construction (FY 2016), 70 (FY 2015).
51-37-760 HEBER POWER & LIGHT DIVIDEND	37,500.00	37,500.00	37,500.00	100.0%	45,000.00	37,500		
51-37-910 APPROPRIATED FUND BALANCE	0.00	0.00	1,051,660.00	0.0%	N/A	857,154		
Water - General						10,000		Fence Mahogany springs.
Water Leases						119,660		\$77,000 (Cooperative Service Payments), \$42,660 (M&I Water Lease)
Water System Improvement						135,159		2017 Water Improvements
Water Impact Fees						592,335		\$158,673 (2016 Water Improvements), \$133,662 (2017 Water Improvements), \$300,000 (Alpenhof Well House).
TOTALS:	1,639,405.90	1,529,239.36	2,621,200.00	58.3%	N/A	2,484,973	-136,227.00	-5.20%
TOTAL FUND REVENUE	1,639,405.90	1,529,239.36	2,621,200.00	58.3%	N/A	2,484,973	-136,227.00	

**WATER FUND
REVENUE**
(FY 2017 Proposed Tentative Budget)

2015 FINAL	2016 YTD	2016 BUDGET	%	YR END EST	2017 PROPOSED	SOURCE	COMMENTS
						-5.20%	

**WATER FUND
EXPENDITURES**
(FY 2017 Proposed Tentative Budget)

	2015 FINAL	2016 YTD	2016 BUDGET	%	YR END EST	2017 PROPOSED	SOURCE	COMMENTS
EXPENDITURES								
51-40-110 SALARIES AND WAGES	96,215.51	61,737.02	89,500.00	69.0%	74,084.42	91,040	Water Fund	Darin Bunker (40 hrs. wk.), Lane Taylor (40 hrs. wk.), Jennifer Sweat (6 hrs. wk.), Lindy Rodabough (10 hrs. wk.). Includes wage increases.
51-40-130 EMPLOYEE BENEFITS	39,542.36	28,129.28	46,500.00	60.5%	33,755.14	52,890	Water Fund	Darin Bunker (40 hrs. wk.), Jennifer Sweat (6 hrs. wk.), Lindy Rodabough (10 hrs. wk.), Lane Taylor (40 hrs. wk.). Includes wage increases.
51-40-240 OFFICE SUPPLIES AND EXPENSE	4,993.70	5,172.12	10,060.00	51.4%	6,206.54	9,060	Water Fund	\$2,040 (Bluestakes), \$4,020 (Water Billing and Postage), \$3,000 (Xpress Bill Pay/Credit Card Fees).
51-40-242 WATER TESTING	7,501.57	3,099.17	9,600.00	32.3%	3,719.00	9,600	Water Fund	
51-40-245 COMPUTER SUPPORT	2,595.34	750.00	3,950.00	19.0%	900.00	3,350	Water Fund	\$3,350 (SCADA System Software and Support).
51-40-250 EQUIP,SUPPLIES & MAINTANANCE	32,505.76	19,626.95	20,255.00	96.9%	23,552.34	21,142	Water Fund	\$1,080 (Lane Cell Phone), \$1,021 (Lane Clothing Allowance), \$1,080 (Future Employee Cell Phone), \$1,021 (Future Employee Clothing Allowance), \$1,440 (Muck Boots - 9 Pair), \$15,500 (Supplies).
51-40-255 EQUIPMENT RENTAL\REPLACE	7,870.83	3,458.10	4,465.00	77.4%	4,149.72	12,500	Water Fund	\$3,000 (Backhoe), \$3,500 (Mini Excavator), \$3,000 (Rock Hammer Attachment), \$3,000 (Skid Loader).
51-40-260 REPAIRS,CONNECTIONS,EXTENSION S	59,320.38	91,021.88	110,000.00	82.7%	109,226.26	100,000	Water Fund	
51-40-270 UTILITIES	32,470.42	23,246.77	30,000.00	77.5%	27,896.12	30,000	Water Fund	Power
51-40-310 PRO & TECHNICAL SERVICES	11,743.61	66,090.88	35,220.00	187.7%	79,309.06	35,000	Water Fund	\$5,220 (Legal Fees), \$5,000 (Engineering Fees), \$15,000 (Water Related Issues).
51-40-330 EDUCATION AND TRAINING	324.49	1,986.75	5,000.00	39.7%	2,384.10	5,000	Water Fund	Water Certification Training (4 Employees)
51-40-340 IRR. ASSESSMENTS (CLASS A)	1,060.50	0.00	1,100.00	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 2017 Proposed Tentative Budget)

	2015 FINAL	2016 YTD	2016 BUDGET	%	YR END EST	2017 PROPOSED	SOURCE	COMMENTS
51-40-350 IRR. ASSESSMENTS (CLASS B)	0.00	195,800.00	200,000.00	97.9%	234,960.00	220,000	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	67,389.84	51,680.16	77,000.00	67.1%	62,016.19	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	0.00	0.00	1,800.00	0.0%	0.00	1,800	Water Fund	Rural Water Association
51-40-610 MISCELLANEOUS	227.96	250.81	3,000.00	8.4%	300.97	3,000	Water Fund	
51-40-620 M&I WATER LEASE	39,548.47	38,240.87	42,660.00	89.6%	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. \$42,660 paid annually before each calendar year.
51-40-650 DEPRECIATION	240,171.24	126,000.00	172,000.00	73.3%	151,200.00	172,000	Water Fund	
51-40-660 MISCELLANEOUS CLAIMS	2,754.15	792.06	7,000.00	11.3%	950.47	7,000	Water Fund	
51-40-702 2015 WATER SYSTEM IMPROVEMENTS	-252,277.88	2,003.50	0.00	#DIV/0!	2,404.20	0		
51-40-703 2016 WATER SYSTEM IMPROVEMENTS	252,277.88	325,860.95	260,700.00	125.0%	391,033.14	158,673	Impact Fees (\$158,673)	Total Project Cost for Water: \$317,345 [\$278,373 (Cari Lane from Homestead to Pine Canyon), \$38.972 (Engineering)]. FY 2017 Cost: \$158,673 (50%).
51-40-704 2017 WATER SYSTEM IMPROVEMENTS	0.00	0.00	0.00	#DIV/0!	0.00	268,821	PTIF - Water System Improvement (\$135,159), Impact Fees (\$133,662).	Total Project Cost for Water Lines: \$537,642 [\$186,000 (Tate Lane), \$120,105 (700 East), \$42,855 (Engineering), \$188,682 (200 North from 200 West to Pine Canyon Road)]. FY 2017 Cost: \$268,821 (50%).
51-40-770 CAPITAL OUTLAY - ALPENHOF WELL	0.00	43,884.17	200,000.00	21.9%	52,661.00	300,000	PTIF - Impact Fees	Total Project Cost: \$400,000. FY 2017 Cost: \$300,000 (75%).

**WATER FUND
EXPENDITURES**
(FY 2017 Proposed Tentative Budget)

	2015 FINAL	2016 YTD	2016 BUDGET	%	YR END EST	2017 PROPOSED	SOURCE	COMMENTS
51-40-774 CAPITAL OUTLAY - GERBER LINE	0.00	0.00	0.00	#DIV/0!	0.00	0		
51-40-778 CAPITAL OUTLAY - WATER SYSTEM	0.00	312,427.75	381,300.00	81.9%	374,913.30	10,000	PTIF - Water Account	Fence Mahogany springs.
51-40-980 UNAPPROPRIATED FUND BALANCE	0.00	0.00	844,090.00	0.0%	0.00	852,387		
Water Leases						140,000		
Water System Improvements						329,300		
Water Impact Fees						190,900		
Interest Earnings - Water Impact Fees						3,000		
HL&P Dividend						37,500		
Surplus						151,687		
TOTALS:	646,236.13	1,401,259.19	2,556,200.00	54.8%	N/A	2,484,973	-71,227.00	-2.79%
TOTAL FUND EXPENDITURES	646,236.13	1,401,259.19	2,556,200.00	54.8%	N/A	2,484,973	-71,227.00	-2.79%
REVENUE OVER EXPENDITURES	993,169.77	127,980.17	65,000.00		N/A	0		

**ICE SHEET FUND
REVENUE**
(FY 2017 Proposed Tentative Budget)

	2015 FINAL	2016 YTD	2016 BUDGET	%	YR END EST	2017 PROPOSED	SOURCE	COMMENTS
<u>OPERATING REVENUE</u>								
57-37-700 CONCESSIONS	14,363.00	20,000.00	20,000.00	100.0%	N/A	20,000		Annual fee paid by contractor.
TOTALS:	14,363.00	20,000.00	20,000.00	100.0%	0.00	20,000	0.00	0.00%
<u>TRANSFERS AND CONTRIBUTIONS</u>								
57-39-150 TRANSFER FROM GENERAL FUND	78,290.00	35,650.52	127,900.00	27.9%	42,780.62	77,480	General Fund	
TOTALS:	78,290.00	35,650.52	127,900.00	27.9%	42,780.62	77,480	-50,420.00	-39.42%
TOTAL FUND REVENUE	92,653.00	55,650.52	147,900.00	37.6%	N/A	97,480	-50,420.00	-34.09%

**ICE SHEET FUND
EXPENDITURES**
(FY 2017 Proposed Tentative Budget)

	2015 FINAL	2016 YTD	2016 BUDGET	%	YR END EST	2017 PROPOSED	SOURCE	COMMENTS
<u>OPERATING EXPENDITURES</u>								
57-70-110 SALARIES - WAGES	10,003.51	0.00	11,000.00	0.0%	0.00	11,000		Distributed at the end of the fiscal year.
57-70-130 EMPLOYEE BENEFITS	4,232.75	0.00	4,500.00	0.0%	0.00	4,500		
57-70-250 EQUIP, SUPPLIES & MAINT	2,440.26	10,147.84	6,900.00	147.1%	12,177.41	9,690		\$6,900 (Misc.), \$680 (Sharpen New Skates), \$760 (Child Skate Holder for Sharpener), \$100 (Blinds for Ticket Trailer), \$500 (Permanent Hot Chocolate Dispenser), \$250 (Hot Chocolate Dispenser Pump and Tank), \$500 (Additional Window in Ticket Trailer).
57-70-260 ZAMBONI MAINTENANCE	285.35	0.00	500.00	0.0%	0.00	0		
57-70-270 RINK MAINTENANCE	626.82	0.00	0.00	#DIV/0!	0.00	0		
57-70-280 UTILITIES	1,170.35	6,323.93	1,000.00	632.4%	7,588.72	1,500		\$12,000 (Power), \$627 (Water). Pass through.
57-70-290 TELEPHONE	904.62	399.80	1,000.00	40.0%	479.76	500		
57-70-297 DEPRECIATION EXPENSE	25,586.76	14,000.00	25,400.00	55.1%	N/A	25,400		
57-70-620 CONTRACT SERVICES	17,000.00	10,990.00	12,000.00	91.6%	N/A	3,070		\$3,070 (HVAC Preventative Maintenance Agreement)
TOTALS:	62,250.42	41,861.57	62,300.00	67.2%	N/A	55,660		-6,640.00 -10.66%
<u>NON-OPERATING EXPENDITURES</u>								
57-71-730 CAPITAL OUTLAY - IMPROVEMENTS	0.00	5,255.35	80,000.00	6.6%	6,306.42	35,000	General Fund	Resurface Concrete Slab. TRT funds could be used for resurface. \$35,000 each year for 4 years.
57-71-740 CAPITAL OUTLAY EQUIPMENT	0.00	5,574.10	5,600.00	99.5%	6,688.92	6,820		Replace ice skates. 80 per year for 5 years. Reimburse for skates purchased.
TOTALS:	0.00	10,829.45	85,600.00	12.7%	12,995.34	41,820		-43,780.00 -51.14%
<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	62,250.42	52,691.02	147,900.00	35.6%	N/A	97,480		-50,420.00 -34.09%
REVENUE OVER EXPENDITURES	30,402.58	2,959.50	0.00		N/A	0		