

**GENERAL FUND
RESERVES**
(FY 2019 Budget - Proposed Final)

		CURRENT	OBLIGATED	REMAINING	COMMENTS
<u>RESERVES</u>					
01-11120	CASH- XPRESS DEPOSIT ACCOUNT	46,070.05	0.00	46,070.05	Xpress Bill Pay
01-11130	CASH - GRAND VALLEY BANK	450,082.07	0.00	450,082.07	Grand Valley Bank
10-11610	PTIF - GENERAL ACCOUNT	200,450.92	750,000.00	950,450.92	Public Treasurers' Investment Fund (PTIF)
		<u>696,603.04</u>	<u>750,000.00</u>	<u>1,446,603.04</u>	
			5%	256,088.85	Municipalities are required to have a balance in the General Fund of no less than 5% and no more than 25% of the total General Fund revenues.
			25%	1,280,444.25	

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

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2019 FINAL	SOURCE	COMMENTS
<u>TAXES</u>								
10-31-100 PROPERTY TAX	739,482.27	766,733.42	766,122.00	100.1%	N/A	766,730		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	44,781.32	45,008.20	40,000.00	112.5%	45,008.20	45,000		Tax on automobiles, boats, snowmobiles, etc.
10-31-200 TAX REDEMPTION	35,104.71	21,774.35	12,985.00	167.7%	21,774.35	21,770		Taxes collected for prior years.
10-31-205 PENALTIES AND INTEREST	3,386.35	1,129.29	976.00	115.7%	1,129.29	1,120		Interest received on delinquent property taxes.
10-31-210 PROPERTY TAX REFUND	-1,693.30	0.00	-5,000.00	0.0%	0.00	-5,000		
10-31-300 SALES AND USE TAXES	807,073.86	818,418.20	825,000.00	99.2%	818,418.20	818,410		
10-31-400 FRANCHISE TAXES	422,909.00	424,842.13	420,000.00	101.2%	424,842.13	424,840		CenturyLink, Comcast, HL&P, Questar, and Telecommunications Tax. \$9,600 (Verizon Cell Tower Lease).
10-31-500 TRANSIENT ROOM TAX	101,830.07	116,913.14	110,000.00	106.3%	116,913.14	116,910		Should be spend on items related to economic development. 1% tax.
10-31-700 RESORT TAX	604,537.52	646,768.90	650,000.00	99.5%	646,768.90	646,760		Can impose the Resort Communities Tax if the communities transient rental capacity is equal to or greater than 66% of its total census population. Current percentage: 73.97% (2010 Census), 47.09% (2020 DEA Estimate). Beginning in FY 2017 reduce an additional \$100,000 each year.
10-31-750 HIGHWAY TAX	170,427.48	186,465.31	170,000.00	109.7%	186,465.31	186,460		Transferred to CIP Fund.
TOTALS:	<u>2,927,839.28</u>	<u>3,028,052.94</u>	<u>2,990,083.00</u>	<u>101.3%</u>	<u>N/A</u>	<u>3,023,000</u>	<u>32,917.00</u>	<u>1.10%</u>
<u>LICENSES AND PERMITS</u>								
10-32-100 BUSINESS LICENSES AND PERMITS	29,765.00	27,872.50	29,497.00	94.5%	N/A	27,870		Does not include Swiss Days. Includes off-square 3rd party vendors throughout the year.
10-32-110 SIGN PERMITS	50.00	340.00	300.00	113.3%	N/A	340		
10-32-210 BUILDING PERMITS	223,636.00	305,053.62	250,000.00	122.0%	305,053.62	305,050		
10-32-211 PLAN CHECK, DEPOSITS & OTHER	140,977.19	206,333.58	150,000.00	137.6%	206,333.58	206,330		
10-32-212 CITY SURCHARGE	434.03	462.95	400.00	115.7%	462.95	460		
10-32-230 ROAD EXCAVATION INSPECTION FEE	10,000.00	9,000.00	8,000.00	112.5%	9,000.00	9,000		\$500 per road cut.
10-32-250 ANIMAL LICENSES	1,160.00	895.00	600.00	149.2%	N/A	890		Pass through to Heber City.
TOTALS:	<u>406,022.22</u>	<u>549,957.65</u>	<u>438,797.00</u>	<u>125.3%</u>	<u>N/A</u>	<u>549,940</u>	<u>111,143.00</u>	<u>25.33%</u>

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

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2019 FINAL	SOURCE	COMMENTS
<u>INTERGOVERNMENTAL REVENUE</u>								
10-33-560 CLASS "C" ROAD FUNDS	221,331.31	236,674.05	225,000.00	105.2%	236,674.05	236,670		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	-7,587.55	0.00	0.00	#DIV/0!	N/A	0		Historic preservation website, plaques and book. No longer used. Revenue and expenses booked in liability account.
10-33-760 BACKNET GRANT	42,288.37	50,719.22	61,693.00	82.2%	50,719.22	61,690		Reimbursement for expenses.
TOTALS:	256,032.13	287,393.27	286,693.00	100.2%	287,393.27	298,360	11,667.00 4.07%	
<u>SERVICES</u>								
10-34-430 MSD - ADMINISTRATION	30,531.25	30,243.29	42,000.00	72.0%	30,243.29	30,240		Paid quarterly. Reimbursement for expenses.
10-34-435 MSD - PUBLIC WORKS	33,243.75	35,926.75	42,000.00	85.5%	35,926.75	35,920		Paid quarterly. Reimbursement for expenses.
10-34-440 MSD - EQUIPMENT USAGE	0.00	0.00	0.00	#DIV/0!	0.00	0		Paid quarterly. Reimbursement for expenses.
10-34-450 IRRIGATION CO - ADMINISTRATION	0.00	0.00	0.00	#DIV/0!	0.00	0		Was \$21,510.
10-34-452 IRRIGATION CO - PUBLIC WORKS	0.00	8,401.00	10,000.00	84.0%	8,401.00	8,400		Reimbursed by Irrigation Company. 40% of 1 water operator. \$31/hr. Billed and reimbursed quarterly. Percentage reevaluated yearly.
10-34-455 IRRIGATION CO - EQUIPMENT USE	0.00	17.00	0.00	#DIV/0!	17.00	17		Reimbursed by Irrigation Company at going rate.
10-34-740 ZONING AND DEVELOPMENT FEES	44,251.50	81,077.00	44,000.00	184.3%	81,077.00	81,070		
10-34-743 DEVELOPMENT ENGINEERING FEES	210,444.76	203,561.19	160,000.00	127.2%	203,561.19	203,560		Pass through to City Engineer.
10-34-744 DEVELOPMENT LEGAL FEES	29,750.75	33,445.00	20,000.00	167.2%	33,445.00	33,440		Pass through to City Attorney.
10-34-830 BURIAL AND ASSESSMENTS	31,625.00	36,570.00	25,000.00	146.3%	36,570.00	36,570		Just burials (opening and closing).
TOTALS:	379,847.01	429,241.23	343,000.00	125.1%	429,241.23	429,217	86,217.00 25.14%	

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

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2019 FINAL	SOURCE	COMMENTS
<u>MISCELLANEOUS</u>								
10-36-100 INTEREST EARNINGS	3,967.73	6,471.08	6,500.00	99.6%	6,471.08	6,500		
10-36-200 RENTS - BUILDINGS	27,135.00	275.00	0.00	#DIV/0!	275.00	0		Should be used for building repairs and improvements. Transferred to CIP Fund.
10-36-201 TOWN HALL RENT	0.00	13,847.50	8,000.00	173.1%	13,847.50	13,840		Should be used for building repairs and improvements.
10-36-202 COMMUNITY CENTER RENT	0.00	6,895.00	4,500.00	153.2%	6,895.00	6,890		Should be used for building repairs and improvements.
10-36-204 TOWN SQUARE PAVILLION RENTAL	0.00	150.00	200.00	75.0%	150.00	150		Should be used for building repairs and improvements.
10-36-205 SPECIAL EVENTS	950.00	3,450.00	3,200.00	107.8%	3,450.00	3,450		\$3,000 (Swiss Days), \$100 (Special Events). Should be used for park maintenance. Transferred to CIP Fund.
10-36-211 TOWN SQUARE RENT	0.00	1,035.00	525.00	197.1%	1,035.00	1,030		Should be used for park maintenance.
10-36-212 CENTENNIAL PARK RENT	0.00	150.00	25.00	600.0%	150.00	150		Should be used for park maintenance.
10-36-213 HAMLET PARK RENT	0.00	225.00	150.00	150.0%	225.00	220		Should be used for park maintenance.
10-36-214 VALAIS PARK RENT	0.00	250.00	200.00	125.0%	250.00	250		Should be used for park maintenance.
10-36-215 ALPENHOF PARK RENT	0.00	25.00	0.00	#DIV/0!	25.00	20		Should be used for park maintenance.
10-36-520 BOND/DEPOSIT FORFEITURE	1,750.00	0.00	4,000.00	0.0%	0.00	4,000		
10-36-720 CEMETERY LOT SALES	24,500.00	30,875.00	27,500.00	112.3%	30,875.00	30,870		Only residents in 84049 ZIP can purchase lots. Transferred to CIP Fund.
10-36-900 MISCELLANEOUS	7,587.43	3,890.28	4,000.00	97.3%	3,890.28	3,890		Includes Costco memberships (\$360). Reimbursements for holiday lights.
TOTALS:	65,890.16	67,538.86	58,800.00	114.9%	67,538.86	71,260	12,460.00	21.19%
<u>CONTRIBUTIONS AND TRANSFERS</u>								
10-39-910 APPROPRIATED FUND BALANCE	0.00	0.00	0.00	#DIV/0!	N/A	750,000		
TOTALS:	0.00	0.00	0.00	#DIV/0!	0.00	750,000	750,000.00	#DIV/0!
TOTAL FUND REVENUE	4,035,630.80	4,362,183.95	4,117,373.00	105.9%	N/A	5,121,777	1,004,404.00	24.39%
							5%	256,088.85
							25%	1,280,444.25

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

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2019 FINAL	SOURCE	COMMENTS
<u>MAYOR AND COUNCIL</u>								
10-41-110 SALARIES AND WAGES	57,251.43	52,316.47	57,081.00	91.7%	52,316.47	57,081	General Fund	
10-41-130 EMPLOYEE BENEFITS	4,366.71	4,002.78	4,367.00	91.7%	4,002.78	4,367	General Fund	
10-41-230 MILEAGE	0.00	148.14	2,400.00	6.2%	148.14	2,400	General Fund	\$2,400 (Mileage for conferences - \$400 x 6)
10-41-240 OFFICE SUPPLIES AND EXPENSE	4,788.70	2,028.56	3,600.00	56.3%	2,028.56	3,600	General Fund	\$1,000 (Office Supplies). \$2,000 (Livestreaming Equipment), \$600 (Livestreaming service - \$50/Mo.).
10-41-250 DINNER SOCIAL	1,588.02	2,168.07	2,800.00	77.4%	N/A	2,800	General Fund	Appreciation socials in January and/or June.
10-41-330 EDUCATION AND TRAINING	0.00	2,943.66	3,000.00	98.1%	2,943.66	3,000	General Fund	Encourage attending local conferences that do not include lodging and per diem. \$500 x 6.)
10-41-610 MISCELLANEOUS	587.20	1,846.72	300.00	615.6%	1,846.72	3,000	General Fund	Swiss Days parade candy
10-41-650 MERIT RAISES/BONUSES	0.00	0.00	1,700.00	0.0%	N/A	1,700	General Fund	\$1,400 (Christmas gift certificates for full-time employees, 17 x \$100), \$300 (Christmas gift certificates for part-time employees, 6 x \$50).
TOTALS:	68,582.06	65,454.40	75,248.00	87.0%	N/A	77,948	2,700.00 3.59%	

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

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2019 FINAL	SOURCE	COMMENTS
ADMINISTRATIVE								
10-43-125 SALARIES AND WAGES	176,031.51	162,934.06	183,917.00	88.6%	162,934.06	183,917	General Fund	Treasurer (30 hrs. wk.), human resources director (40 hrs. wk.), recorder (40 hrs. wk.), admin. assistant (accounts payable/cash receipts, 10 hrs. wk.), deputy recorder (part-time, 10 hrs. wk.). Overtime (\$1,000).
10-43-130 EMPLOYEE BENEFITS	77,936.78	71,423.18	78,541.00	90.9%	71,423.18	78,541	General Fund	Treasurer (30 hrs. wk.), human resources director (40 hrs. wk.), recorder (40 hrs. wk.), admin. assistant (accounts payable/cash receipts, 10 hrs. wk.), deputy recorder (part-time, 10 hrs. wk.). Overtime (\$1,000).
10-43-210 BOOKS,SUB AND MEMBERSHIPS	6,608.85	5,236.60	5,125.00	102.2%	5,236.60	5,300	General Fund	\$150 (UMCA), \$145 (IIMC), \$1,110 (MAG), \$3,500 (ULCT), \$145 (National Treasurers' Association), \$75 (UMTA). Discontinuing hard copy of Utah Code.
10-43-220 PUBLIC NOTICES	2,194.61	2,840.65	2,100.00	135.3%	2,840.65	3,000	General Fund	
10-43-230 MILEAGE	39.60	660.67	1,000.00	66.1%	660.67	1,000	General Fund	Conferences and meetings outside of the County.
10-43-240 OFFICE SUPPLIES AND EXPENSE	1,395.59	1,688.34	6,675.00	25.3%	1,688.34	6,675	General Fund	\$5,000 (Office Supplies), \$1,200 (Computer w/Monitor), \$100 (Labor Posters), \$375 (QuickBooks Payroll Subscription).
10-43-280 TELEPHONE	5,894.42	6,241.46	7,200.00	86.7%	6,241.46	7,200	General Fund	Office Building
10-43-330 EDUCATION AND TRAINING	2,504.80	1,887.45	5,000.00	37.7%	1,887.45	5,000	General Fund	Payroll, Treasurer, Recorder/Deputy Recorder.
10-43-510 INSURANCE AND SURETY BONDS	73,658.91	69,054.92	62,040.00	111.3%	N/A	69,060	General Fund	\$14,440 (Property), \$29,110 (Liability), \$900 (Treasurer/Recorder Bond), \$600 (Commercial Crime), \$15,690 (Workers Comp), \$1,300 (Insurance Fees).
10-43-610 MISCELLANEOUS	1,350.00	426.48	2,500.00	17.1%	426.48	2,500	General Fund	\$2,500 (Misc.)
10-43-735 CAPITAL OUTLAY - VEHIC REPLACE	1,470.00	1,463.00	1,463.00	100.0%	N/A	1,463	1,463	Transfer to CIP Fund.
TOTALS:	349,085.07	323,856.81	355,561.00	91.1%	N/A	363,656	8,095.00	2.28%

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

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2019 FINAL	SOURCE	COMMENTS
<u>PROFESSIONAL SERVICES</u>								
10-45-605 ACCOUNTING	11,100.00	11,100.00	18,000.00	61.7%	11,100.00	18,000	General Fund	
10-45-611 LEGAL - GENERAL	96,308.17	143,380.62	71,400.00	200.8%	143,380.62	176,400	General Fund	Flat rate for 40 hrs. per month (\$60,000 with \$56,400 in General Fund and \$3,600 in the Water Fund), \$120,000 (Lawsuit by John Probst).
10-45-612 LEGAL - DEVELOPMENT REVIEW	53,739.00	27,110.50	10,000.00	271.1%	27,110.50	33,440	Reimbursed	Pass through Account
10-45-615 COMPUTER SERVICES	30,899.94	30,791.15	30,850.00	99.8%	30,791.15	35,000	General Fund	\$10,920 (IT Support), \$6,000 (Software Licenses and Data Back-up), \$3,930 (Financial Software Support), \$10,000 (Hardware & Labor).
10-45-620 AUDIT	10,250.00	10,500.00	10,300.00	101.9%	N/A	10,500	General Fund	Audit
10-45-672 ENGINEERING - GENERAL	38,532.89	43,370.64	40,600.00	106.8%	43,370.64	50,000	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	228,391.42	182,910.09	160,000.00	114.3%	182,910.09	203,560	Reimbursed	Pass through Account
TOTALS:	469,221.42	449,163.00	341,150.00	131.7%	438,663.00	526,900	185,750.00	
							54.45%	
<u>CONTRACT SERVICES</u>								
10-47-110 SALARIES AND WAGES	0.00	4,558.28	89,446.00	5.1%	4,558.28	75,424	Reimbursed	1 PW Employee, Becky Wood (75%).
10-47-130 EMPLOYEE BENEFITS	0.00	1,841.97	42,633.00	4.3%	1,841.97	31,760	Reimbursed	1 PW Employee, Becky Wood (75%).
10-47-250 SUPPLIES AND MAINTENANCE	0.00	0.00	2,665.00	0.0%	0.00	500	Reimbursed	\$1,215 (Clothing Allowance - 1 Employee), \$1,450 (Cell Phone - 1 Employee).
TOTALS:	0.00	6,400.25	134,744.00	4.7%	6,400.25	107,683	-27,060.60	
							-20.08%	

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

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2019 FINAL	SOURCE	COMMENTS
<u>NON-DEPARTMENTAL</u>								
10-50-112 WAGES - SEWER	44,000.67	0.00	0.00	#DIV/0!	0.00	0	General Fund	See contract services department.
10-50-130 EMPLOYEE BENEFITS	16,697.97	0.00	0.00	#DIV/0!	0.00	0	General Fund	See contract services department.
10-50-140 PUBLIC WORKS WAGES	0.00	318,038.74	264,813.00	120.1%	318,038.74	0	General Fund	Wage increases. Becky Johnson (12 hrs. wk. - seasonal part-time), Lindy Rodabough (4 hrs. wk.), Jennifer Sweat (6 hrs. wk.), 5 PW Employees (40 hrs. wk. each), Replacement Employee (40 hrs. wk.). Distributed to the various departments at the end of the fiscal year.
10-50-145 PUBLIC WORKS COMP. TIME	0.00	16,574.18	22,050.00	75.2%	16,574.18	0	General Fund	Wage increases. Snow plowing and Saturday funerals.
10-50-150 PUBLIC WORK BENEFITS	0.00	130,347.03	117,025.00	111.4%	130,347.03	0	General Fund	Wage increases. Becky Johnson (12 hrs. wk. - seasonal part-time), Eric Mecham (40 hrs. wk.), Shane Owens (40 hrs. wk.), Lindy Rodabough (4 hrs. wk.), Jennifer Sweat (6 hrs. wk.), Becky Wood (20 hrs. wk. - Sanitation), Preston Broadhead (40 hrs. wk.), Replacement Employee (40 hrs. wk.), Seasonal Part-Time Employee (20 hrs. wk.). Distributed to the various departments at the end of the fiscal year.
10-50-250 OFFICE SUPPLIES AND EXPENSE	16,196.64	14,946.37	15,170.00	98.5%	14,946.37	15,170	General Fund	\$6,500 (Plotter Supplies), \$7,670 (Office Supplies), \$1,000 (Stamps).
10-50-500 ELECTIONS	94.82	370.00	3,000.00	12.3%	370.00	3,000	General Fund	
10-50-615 MISCELLANEOUS	28,921.66	4,422.53	13,095.00	33.8%	4,422.53	13,095	General Fund	\$1,600 (Bank Expenses), \$300 (CDL Medical Exams), \$3,000 (Newsletter Postage), \$6,280 (Newsletter Printing), \$360 (Costco Memberships - Reimbursed), \$55 (Wasatch Wave Subscription), \$1,500 (Misc.). \$300 (Email Newsletter).
10-50-620 CONTRACT SERVICES	5,713.12	250.00	7,000.00	3.6%	250.00	7,000	General Fund	Service contracts for copiers and plotter.
TOTALS:	111,624.88	484,948.85	442,153.00	109.7%	484,948.85	38,265	-403,888.00 -91.35%	

**GENERAL FUND
EXPENDITURES**
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	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2019 FINAL	SOURCE	COMMENTS
<u>BUILDINGS</u>								
10-51-110 SALARIES AND WAGES	11,523.85	0.00	0.00	#DIV/0!	0.00	17,812	General Fund	
10-51-130 EMPLOYEE BENEFITS	4,209.26	0.00	0.00	#DIV/0!	0.00	7,500	General Fund	
10-51-250 EQUIP,SUPPLIES & MAINTENANCE	42,051.86	22,454.36	38,075.00	59.0%	22,454.36	38,075	General Fund	\$35,400 (Cleaning and Maintenance Supplies), \$1,450 (Additional Employee Cell Phone), \$1,225 (Additional Employee Clothing Allowance).
10-51-270 UTILITIES	40,913.22	39,323.17	48,160.00	81.7%	39,323.17	48,160	General Fund	Water, Power, Garbage, Natural Gas, Sewer.
10-51-620 CONTRACT SERVICES	14,000.00	10,000.00	14,400.00	69.4%	10,000.00	14,400	General Fund	\$12,600 (Cleaning of Buildings), \$1,800 (Flag Maintenance and Rotation).
TOTALS:	112,698.19	71,777.53	100,635.00	71.3%	71,777.53	125,948	25,312.66	25.15%
<u>EQUIPMENT MAINTENANCE</u>								
10-53-110 SALARIES AND WAGES	42,264.63	0.00	0.00	#DIV/0!	0.00	44,942	General Fund	
10-53-130 EMPLOYEE BENEFITS	15,556.39	0.00	0.00	#DIV/0!	0.00	18,924	General Fund	
10-53-250 EQUIP,SUPPLIES & MAINTENANCE	56,424.01	54,629.85	55,700.00	98.1%	54,629.85	55,700	General Fund	\$3,000 (Plow End Guards), \$20,000 (Plow Wear Blades), \$23,370 (Parts and Supplies), \$1,000 (Vehicle Inspections), \$2,430 (Clothing Allowance - 2 Employees), \$2,900 (Cell Phones - 2 Employees), \$3,000 (iWorQ Software).
10-53-260 FUEL	19,745.30	26,195.05	25,000.00	104.8%	26,195.05	30,000	General Fund	Fuel
10-53-330 EDUCATION AND TRAINING	263.22	0.00	2,000.00	0.0%	0.00	2,000	General Fund	Safety Training
10-53-740 CAPITAL OUTLAY - VEH. REPL.	153,000.00	153,000.00	153,000.00	100.0%	N/A	153,000	320,000	Transfer to CIP Fund.
TOTALS:	287,253.55	233,824.90	235,700.00	99.2%	80,824.90	304,566	68,866.01	29.22%

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

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2019 FINAL	SOURCE	COMMENTS
<u>PLANNING AND ZONING</u>								
10-55-110 SALARIES AND WAGES	142,821.10	147,912.38	152,790.00	96.8%	147,912.38	152,790	General Fund	Planning Director (40 hrs. wk.) and Planning Assistant (40 hrs. wk.). Enforcement employee considered in future.
10-55-115 COMP TIME	0.00	0.00	3,150.00	0.0%	0.00	3,150	General Fund	
10-55-130 EMPLOYEE BENEFITS	45,834.13	54,554.27	64,172.00	85.0%	54,554.27	64,172	General Fund	Planning Director (40 hrs. wk.) and Planning Assistant (40 hrs. wk.).
10-55-220 PUBLIC NOTICES	4,684.77	2,125.12	3,500.00	60.7%	2,125.12	3,500	General Fund	
10-55-240 OFFICE SUPPLIES AND EXPENSE	5,745.61	3,237.41	4,156.00	77.9%	3,237.41	4,156	General Fund	\$960 (Cell Phone), \$169 (Planning Commission Packets), \$2,527 (Office Supplies), \$100 (Bluebeam Plan Review Software Support), \$400 (iWorQ Permitting Software).
10-55-330 EDUCATION AND TRAINING	1,372.02	3,367.12	3,500.00	96.2%	3,367.12	3,500	General Fund	\$800 (APA Fall Conference), \$1,500 (APA Spring Conference), \$1,200 (Business License Conference).
10-55-605 MEMBERSHIPS	912.00	50.00	500.00	10.0%	N/A	500	General Fund	APA Membership Dues
10-55-610 MISCELLANEOUS	12,620.57	3,685.48	11,000.00	33.5%	3,685.48	11,000	General Fund	\$1,000 (Misc.), \$10,000 (Bonding Ballot Costs).
10-55-620 CONTRACT SERVICES	2,755.00	2,829.00	2,755.00	102.7%	N/A	2,830	General Fund	Regional Planning by Mountainland Association of Governments
10-55-630 BOOKS & SUPPLIES	0.00	18.49	100.00	18.5%	18.49	100	General Fund	
10-55-735 CAPITAL OUTLAY - VEHIC REPL	1,470.00	1,463.00	1,463.00	100.0%	N/A	1,463	1,463	Transfer to CIP Fund.
TOTALS:	218,215.20	219,242.27	247,086.00	88.7%	214,900.27	247,161	75.00	0.03%

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

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2019 FINAL	SOURCE	COMMENTS
<u>BUILDING SAFETY</u>								
10-56-110 SALARIES AND WAGES	152,453.98	145,847.34	159,476.00	91.5%	145,847.34	159,476	General Fund	Building Safety Official (40 hrs. wk.), Building Inspector (40 hrs. wk.), Assistant (40 hrs. wk.).
10-56-115 COMP TIME	0.00	0.00	525.00	0.0%	0.00	525	General Fund	Building Safety Official (40 hrs. wk.), Building Inspector (40 hrs. wk.), Assistant (40 hrs. wk.).
10-56-130 EMPLOYEE BENEFITS	66,823.40	63,145.46	69,406.00	91.0%	63,145.46	69,406	General Fund	Building Safety Official (40 hrs. wk.), Building Inspector (40 hrs. wk.), Assistant (40 hrs. wk.).
10-56-230 MILEAGE	488.40	139.19	1,000.00	13.9%	139.19	1,000	General Fund	Training
10-56-240 OFFICE SUPPLIES AND EXPENSE	4,025.83	5,477.54	6,620.00	82.7%	5,477.54	6,620	General Fund	\$3,420 (Cellular Phone and Data Plans), \$1500 (General Office Supplies), \$1,300 (Replace Computer), \$300 (iWorQ Permitting Software), \$100 (BluBeam Plan Review Software Support).
10-56-260 OUTSIDE PLAN REV & INSP	12,299.34	12,374.52	12,000.00	103.1%	12,374.52	15,000	General Fund	Outside plan review as needed.
10-56-330 EDUCATION AND TRAINING	2,114.00	1,775.77	4,000.00	44.4%	1,775.77	4,000	General Fund	Training - 3 Employees. Increase due to reduction in state training subsidy.
10-56-605 MEMBERSHIPS AND LICENSES	856.00	495.00	485.00	102.1%	N/A	500	General Fund	\$125 (Utah Chapter - 3 Employees), \$115 (Beehive Chapter - 3 Employees), \$100 (Utah Association of Building Officials - Wendy), \$145 (Certification Renewal - Wendy).
10-56-630 BOOKS & SUPPLIES	300.55	1,235.60	2,500.00	49.4%	1,235.60	2,500	General Fund	2018 Code Books (Adopted in 2019 State Legislative Session).
10-56-650 REIMBURSABLES	0.00	10.00	500.00	2.0%	10.00	500	Reimbursed	Pass through
10-56-735 CAPITAL OUTLAY - VEHIC REPL	5,680.00	5,679.00	5,679.00	100.0%	N/A	5,679	5,679	Transfer to CIP Fund.
TOTALS:	245,041.50	236,179.42	262,191.00	90.1%	230,005.42	265,206	3,015.00	1.15%

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

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2019 FINAL	SOURCE	COMMENTS
<u>PUBLIC SAFETY</u>								
10-57-110 SALARIES AND WAGES	27,620.58	28,654.56	20,462.00	140.0%	28,654.56	35,462	General Fund	Crossing guard (720 hrs. yr.), crossing guard (315 hrs. yr.), crossing guard (270 hrs. yr.), additional crossing guard (720 hrs. yr.).
10-57-130 EMPLOYEE BENEFITS	2,114.98	2,200.38	1,565.00	140.6%	2,200.38	3,065	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	759.96	52.92	1,000.00	5.3%	52.92	1,000	General Fund	\$1,000 (Safety vests and safety devices for crossing guards)
10-57-610 MISCELLANEOUS	1,909.00	0.00	1,200.00	0.0%	0.00	1,200	General Fund	\$1,200 (Donation for Emergency Preparedness Fair).
10-57-625 ANIMAL CONTROL MAINT COSTS	53,577.56	26,279.30	65,000.00	40.4%	26,279.30	65,000	General Fund	16.01% of Heber City's actual costs for animal control. Paid to Heber City. New adoption center no longer planned.
10-57-626 ANIMAL LICENSES	1,080.00	0.00	600.00	0.0%	N/A	600	Sale of Dog Licenses	Pass through to Heber City.
10-57-630 LAW ENFORCEMENT	110,846.92	131,702.28	177,917.00	74.0%	131,702.28	177,917	General Fund	\$110,317 (Contract increases 2.5% each year), \$11,200 (Additional Law Enforcement for Swiss Days - 50% Reimbursed by Swiss Days), \$1,400 (Law Enforcement Radios), \$55,000 (Additional FT Officer).
10-57-670 BACKNET - TRAVEL	8,401.77	10,075.18	16,693.00	60.4%	10,075.18	16,693	Grant	Pass Through Account
10-57-675 BACKNET - EQUIP SUPPLIES OPER	23,999.67	24,343.00	30,000.00	81.1%	24,343.00	30,000	Grant	Pass Through Account
10-57-680 BACKNET - CONFIDENTIAL FUNDS	10,000.00	6,000.00	15,000.00	40.0%	6,000.00	15,000	Grant	Pass Through Account
TOTALS:	240,310.44	229,307.62	329,437.00	69.6%	229,307.62	345,937	16,500.00	5.01%
<u>ECONOMIC DEVELOPMENT</u>								
10-58-600 COUNTY ECONOMIC DEVELOPMENT	25,000.00	25,000.00	25,000.00	100.0%	N/A	25,000	Transient Room Tax	Paid to Heber Valley Tourism and Development.
TOTALS:	25,000.00	25,000.00	25,000.00	100.0%	0.00	25,000	0.00	0.00%

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

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2019 FINAL	SOURCE	COMMENTS
<u>STREETS</u>								
10-60-110 SALARIES AND WAGES	34,903.78	0.00	0.00	#DIV/0!	0.00	61,329	Class C Road	
10-60-130 EMPLOYEE BENEFITS	11,697.70	0.00	0.00	#DIV/0!	0.00	25,825	Class C Road	
10-60-240 STREET SUPPLIES & MAINTENANCE	38,519.81	12,733.85	22,000.00	57.9%	12,733.85	22,000	Class C Road	\$2,500 (Weed Control), \$4,000 (Street Light Repairs), \$8,550 (Safety and Traffic Devices), \$1,000 (Sandbags for Flooding), \$2,450 (Clothing Allowance - 2 Employees), \$3,500 (Cell Phones - 2 Employees, Wi-Fi Hotspot - Cory) .
10-60-245 STORM DRAIN MAINTENANCE	4,510.00	1,747.50	5,000.00	35.0%	1,747.50	5,000	Class C Road	Routine Maintenance and Cleaning
10-60-250 STREET SIGN SUPPLIES & MAIN	8,111.60	8,572.93	12,334.00	69.5%	8,572.93	12,334	Class C Road	
10-60-255 EQUIPMENT RENTAL AND LEASE	5,809.50	6,668.00	12,334.00	54.1%	N/A	12,334	Class C Road	\$2,500 (Backhoe - 25% of Lease), \$3,334 (Backhoe - 33% of Lease), \$2,500 (Skid Loader - 25% of Lease), \$2,500 (Tractor - 25% of Lease), \$1,500 (RTV - 25% of Lease).
10-60-330 EDUCATION AND TRAINING	134.12	52.00	3,000.00	1.7%	52.00	3,000	Class C Road	Road School - 2 Employees
10-60-470 STREET LIGHT UTILITIES	150.09	137.10	150.00	91.4%	137.10	150	Class C Road	Valais Park entrance light and River Road roundabout.
10-60-480 ROAD MATERIALS	9,506.46	25,131.69	15,000.00	167.5%	25,131.69	30,000	Class C Road	\$5,000 (Cold/Hot Mix Asphalt), \$5,000 (Road Salt/De-Icier), \$5,000 (Road Base and Other).
10-60-620 CONTRACT SERVICES	8,841.09	21,250.99	16,000.00	132.8%	21,250.99	21,260	Class C Road	Salt Hauling
TOTALS:	122,184.15	76,294.06	85,818.00	88.9%	69,626.06	193,231	107,413.22 125.16%	

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

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2019 FINAL	SOURCE	COMMENTS
<u>PARKS AND RECREATION</u>								
10-70-110 SALARIES AND WAGES	69,315.18	0.00	17,680.00	0.0%	0.00	99,074	General Fund	
10-70-130 EMPLOYEE BENEFITS	24,832.73	0.00	1,768.00	0.0%	0.00	41,719	General Fund	
10-70-230 MILEAGE	0.00	0.00	200.00	0.0%	N/A	200	General Fund	
10-70-240 CONTRACT SERVICES	50,405.51	45,743.31	68,435.00	66.8%	45,743.31	68,435	General Fund	\$60,000 (Mowing including Michie Lane Park), \$6,000 (Fertilization/Weed Control), \$2,435 (Flag Maintenance and Rotation).
10-70-250 SUPPLIES AND MAINTENANCE	29,796.28	24,699.84	43,525.00	56.7%	24,699.84	43,525	General Fund	\$30,000 (Supplies), \$5,000 (New and Replacement Trees), \$5,000 (New Sod and Grass / Topsoil / Treatment / Over-seeding), \$850 (Cell Phone - 1 Part-Time Employee), \$1,225 (Clothing Allowance - 1 Full-Time Employee), \$1,450 (Cell Phone - 1 Full-Time Employee).
10-70-255 EQUIPMENT RENTAL AND LEASE	9,750.00	10,563.05	17,168.00	61.5%	N/A	17,168	General Fund	\$2,500 (Backhoe - 25% of Lease), \$3,334 (Backhoe - 33% of Lease), \$4,000 (Mini Excavator - 33% of Lease), \$2,500 (Skid Loader - 25% of Lease), \$3,334 (Tractor - 33% of Lease), \$1,500 (RTV - 25% of Lease).
10-70-270 UTILITIES	9,744.09	10,763.96	16,160.00	66.6%	10,763.96	16,160	General Fund	\$8,000 (Garbage), \$3,500 (Power), \$2,500 (Water), \$2,160 (Sewer).
10-70-290 TRAILS	0.00	0.00	14,000.00	0.0%	0.00	14,000	General Fund	\$10,000 (Trails Repairs), \$4,000 (Weed Spraying).
10-70-330 EDUCATION AND TRAINING	0.00	545.00	1,000.00	54.5%	545.00	1,000	General Fund	\$500 (Parks Conference), \$500 (CSPI Training).
10-70-660 SPRING CLEAN-UP	1,103.71	0.00	1,000.00	0.0%	N/A	1,000	General Fund	\$600 (Food), \$400 (Cleaning Supplies).
TOTALS:	194,947.50	92,315.16	180,936.00	51.0%	81,752.11	302,281	121,345.36 67.07%	

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

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2019 FINAL	SOURCE	COMMENTS
<u>CEMETERY</u>								
10-77-110 SALARIES AND WAGES	50,255.47	0.00	0.00	#DIV/0!	0.00	53,992	General Fund	
10-77-130 EMPLOYEE BENEFITS	17,529.96	0.00	0.00	#DIV/0!	0.00	22,735	General Fund	
10-77-250 EQUIP,SUPPLIES & MAINTENANCE	20,441.95	9,119.51	22,000.00	41.5%	9,119.51	22,000	General Fund	\$11,284 (Sprinkler and Landscaping Supplies), \$5,000 (Sand for Top Soil Screener), \$1,450 (Cell Phone - 1 Employee), \$2,450 (Clothing Allowance - 2 Employees), \$1,000 (iWorQ Software Support), \$816 (Caselle Software Support).
10-77-255 EQUIPMENT RENTAL AND LEASE	7,250.00	10,313.05	17,168.00	60.1%	N/A	17,168	General Fund	\$2,500 (Backhoe - 25% of Lease), \$3,334 (Backhoe - 33% of Lease), \$4,000 (Mini Excavator - 33% of Lease), \$2,500 (Skid Loader - 33% of Lease), \$3,334 (Tractor - 33% of Lease), \$1,500 (RTV - 25% of Lease).
10-77-270 UTILITIES	3,021.15	3,200.44	7,736.00	41.4%	3,200.44	7,736	General Fund	\$4,000 (Garbage), \$3,400 (Power), \$336 (Culinary Water).
10-77-620 CONTRACT SERVICES	22,490.56	27,194.49	39,041.00	69.7%	27,194.49	39,041	General Fund	\$21,623 (Mowing), \$17,000 (Fertilization/Weed Control), \$418 (Flag Rotation).
TOTALS:	120,989.09	49,827.49	85,945.00	58.0%	39,514.44	162,673	76,727.73	89.28%
<u>TOURISM AND CULTURE</u>								
10-78-110 SALARIES AND WAGES	0.00	0.00	0.00	#DIV/0!	0.00	0		
10-78-130 EMPLOYEE BENEFITS	0.00	0.00	0.00	#DIV/0!	0.00	0		
10-78-330 TOWN CHRISTMAS PARTY	2,539.32	2,477.59	3,000.00	82.6%	N/A	2,480	General Fund	
10-78-350 TOURISM	10,049.22	16,889.22	29,525.00	57.2%	16,889.22	29,525	Transient Room Tax. Sponsor revenue.	\$5,000 (Advertising/Eco Dev Promotion) \$10,000 (Cowboy Poetry), \$5,000 (Heber Valley Railroad), \$6,000 (Christmas Lights for Town Square), \$500 (Flowers for Bell Towers), \$2,500 (Independence Day Fireworks), \$500 (County Memorial Day Event), \$5,000 (Memorial Hill), \$25 (Veterans Insert in Wasatch Wave).
10-78-610 MISCELLANEOUS	25.00	0.00	150.00	0.0%	N/A	150	General Fund	\$40 (High School Honors Banquet)
TOTALS:	12,613.54	19,366.81	32,675.00	59.3%	16,889.22	32,155	-520.00	-1.59%

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

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2019 FINAL	SOURCE	COMMENTS
<u>TRANSFERS AND CONTRIBUTIONS</u>								
10-90-145 TRANSFER TO CDRA FUND	76,721.35	46,994.76	87,100.00	54.0%	46,994.76	87,100	Tax Revenue	Concludes December 2024 or \$1.2 million whichever comes first. Paid \$651,305 as of January 2018.
10-90-150 TRANSFER TO CIP FUND (STREETS)	493,239.17	407,884.22	569,182.00	71.7%	407,884.22	479,899	General Fund	
Highway Tax						186,460	Highway Tax	
Class C Roads (Minus Streets Dept.)						43,439	Class C Road	
Road Improvements						250,000	General Fund	Minimum of \$250,000 Each Year.
10-90-155 TRANSFER TO ICE RINK FUND	68,484.35	0.00	35,290.00	0.0%	0.00	55,635	Transient Room Tax	
10-90-160 TRANSFER TO CIP FUND (OTHER)	348,500.00	0.00	190,468.00	0.0%	0.00	1,367,048	General Fund	
Buildings						0	Rents - Bldgs.	
Special Events						0	Special Events	
Cemetery						0	Lots Sales	
Trails						0	Trails Maint.	Transfer from Parks to CIP if not used in the budget year.
Transient Room Tax						0	Transient Room Tax	
Resort Tax						300,000	Resort Tax	\$100,000 (FY 17), \$200,000 (FY 18), \$300,000 (FY 19), \$400,000 (FY 20).
Capital Projects						1,067,048	General Fund	\$750,000 (Fund Balance), \$317,048 (Surplus).
10-90-170 TRANSFER TO MBA FUND	13,871.69	13,552.76	13,875.00	97.7%	13,552.76	13,485	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:	1,000,816.56	468,431.74	895,915.00	52.3%	468,431.74	2,003,167	1,107,251.78	123.59%
TOTAL FUND EXPENDITURES	3,578,583.15	3,051,390.31	3,830,194.00	79.7%	N/A	5,121,777	1,291,583.16	33.72%
REVENUE OVER EXPENDITURES	457,047.65	1,310,793.64	287,179.00		N/A	0		

**BACKNET FUND
RESERVES**
(FY 2019 Budget - Proposed Final)

	CURRENT	OBLIGATED	REMAINING	COMMENTS
<u>RESERVES</u>				
15-11500 CASH IN CHECKING (ZIONS BANK)	8,243.69	0.00	8,243.69	
15-11-520 PETTY CASH	300.00	0.00	300.00	
	<u>8,543.69</u>	<u>0.00</u>	<u>8,543.69</u>	

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

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2019 FINAL	SOURCE	COMMENTS
<u>RESTITUTION REVENUE</u>								
15-31-250 RESTITUTION REVENUE	1,588.56	4,618.36	500.00	923.7%	4,618.36	4,610	Restitution	
TOTALS:	1,588.56	4,618.36	500.00	923.7%	4,618.36	4,610	4,110.00	
							822.00%	
<u>TRANSFERS AND CONTRIBUTIONS</u>								
15-33-103 APPROPRIATED FUND BALANCE	0.00	0.00	3,500.00	0.0%	0.00	0	Restitution	
TOTALS:	0.00	0.00	3,500.00	0.0%	0.00	0	-3,500.00	
							-100.00%	
TOTAL FUND REVENUE	1,588.56	4,618.36	4,000.00	115.5%	N/A	4,610	610.00	
							15.25%	

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

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2019 FINAL	SOURCE	COMMENTS
<u>RESTITUTION EXPENDITURES</u>								
15-81-230 TRAVEL	0.00	0.00	0.00	#DIV/0!	0.00	0	Restitution	
15-81-250 EQUIP, SUPPLIES & OPERATING	3,336.92	957.66	4,000.00	23.9%	957.66	4,610	Restitution	
TOTALS:	3,336.92	957.66	4,000.00	23.9%	N/A	4,610	610.00	
							15.25%	
<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	3,336.92	957.66	4,000.00	23.9%	N/A	4,610	610.00	
							15.25%	
REVENUE OVER EXPENDITURES	-1,748.36	3,660.70	0.00		N/A	0		

**COMMUNITY DEVELOPMENT AND RENEWAL AGENCY FUND
REVENUE**

(FY 2019 Budget - Proposed Final)

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2019 FINAL	SOURCE	COMMENTS
<u>CONTRIBUTIONS AND TRANSFERS</u>								
20-39-100 TRANSFER FROM GENERAL FUND	76,721.35	46,994.76	87,100.00	54.0%	46,994.76	87,100	Tax Revenue	Concludes December 2024 or \$1.2 million whichever comes first. Paid \$651,305 as of January 2018.
TOTALS:	<u>76,721.35</u>	<u>46,994.76</u>	<u>87,100.00</u>	<u>54.0%</u>	<u>46,994.76</u>	<u>87,100</u>	0.00 0.00%	
TOTAL FUND REVENUE	<u>76,721.35</u>	<u>46,994.76</u>	<u>87,100.00</u>	<u>54.0%</u>	<u>N/A</u>	<u>87,100</u>	0.00 0.00%	

**COMMUNITY DEVELOPMENT AND REVNEWAL AGENCY FUND
EXPENDITURES**

(FY 2019 Budget - Proposed Final)

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2019 FINAL	SOURCE	COMMENTS
<u>42 WEST MAIN STREET PROJECT</u>								
20-44-110 REAL PROPERTY TAX	1,824.43	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	268.58	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	48,845.86	29,930.43	55,000.00	54.4%	29,930.43	55,000	Tax Revenue	City. Concludes December 2024 or \$1.2 million whichever comes first.
20-44-140 RESORT TAX	25,782.48	17,064.33	29,000.00	58.8%	17,064.33	29,000	Tax Revenue	City. Concludes December 2024 or \$1.2 million whichever comes first.
TOTALS:	<u>76,721.35</u>	<u>46,994.76</u>	<u>87,100.00</u>	<u>54.0%</u>	<u>N/A</u>	<u>87,100</u>		<u>0.00</u> 0.00%
TOTAL FUND EXPENDITURES	<u>76,721.35</u>	<u>46,994.76</u>	<u>87,100.00</u>	<u>54.0%</u>	<u>N/A</u>	<u>87,100</u>		<u>0.00</u> 0.00%
REVENUE OVER EXPENDITURES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>		<u>N/A</u>	<u>0</u>		

**MUNICIPAL BUILDING AUTHORITY FUND
REVENUE**

(FY 2019 Budget - Proposed Final)

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2019 FINAL	SOURCE	COMMENTS
<u>MISCELLANEOUS REVENUE</u>								
41-36-100 INTEREST EARNINGS	278.31	399.60	0.00	#DIV/0!	399.60	390		
TOTALS:	278.31	399.60	0.00	#DIV/0!	399.60	390	390.00	
							#DIV/0!	
<u>CONTRIBUTIONS AND TRANSFERS</u>								
41-39-210 TRANSFER FROM GENERAL FUND	13,871.69	13,552.76	13,875.00	97.7%	13,552.76	13,485	General Fund	Cemetery Bonds. Completed in 2023. Remaining balance \$67,975 as of 3/31/2017.
TOTALS:	13,871.69	13,552.76	13,875.00	97.7%	13,552.76	13,485	-390.00	
							-2.81%	
TOTAL FUND REVENUE	14,150.00	13,952.36	13,875.00	100.6%	13,952.36	13,875.00	0.00	
							0.00%	

**MUNICIPAL BUILDING AUTHORITY FUND
EXPENDITURES**

(FY 2019 Budget - Proposed Final)

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2019 FINAL	SOURCE	COMMENTS
<u>DEBT SERVICE</u>								
41-47-827 CEMETERY BOND - PRINCIPAL	11,000.00	11,000.00	11,000.00	100.0%	N/A	11,000	General Fund	
41-47-829 CEMETERY BOND - INTEREST	1,750.00	1,475.00	1,475.00	100.0%	N/A	1,475	General Fund	
TOTALS:	12,750.00	12,475.00	12,475.00	100.0%	N/A	12,475	0.00 0.00%	
<u>OTHER</u>								
41-48-510 INSURANCE AND SURETY BONDS	1,400.00	1,400.00	1,400.00	100.0%	N/A	1,400	General Fund	
TOTALS:	1,400.00	1,400.00	1,400.00	100.0%	N/A	1,400	0.00 0.00%	
TOTAL FUND EXPENDITURES	14,150.00	13,875.00	13,875.00	100.0%	N/A	13,875	0.00 0.00%	
REVENUE OVER EXPENDITURES	0.00	77.36	0.00		N/A	0		

**CAPITAL IMPROVEMENT PROJECTS FUND
RESERVES**

(FY 2019 Budget - Proposed Final)

	CURRENT	OBLIGATED	REMAINING	COMMENTS
<u>RESERVES</u>				
45-11600 PTIF - CIP	2,408,332.24	-703,498.00	1,704,834.24	Public Treasurers' Investment Fund (PTIF)
45-29805 Buildings	36,160.00	-19,000.00	17,160.00	\$20,000 (FY 2017), \$15,000 (FY 2016), \$5,000 (FY 2015). Building Rental Fees.
45-29810 Cemetery	335,847.39	-279,000.00	56,847.39	\$7,000 (FY 2017), \$10,000 (FY 2016). Sale of Burial Lots.
45-29815 Parks	37,337.50	-32,000.00	5,337.50	\$2,500 (FY 2017), \$5,000 (FY 2016), \$30,000 (FY 2015). Special Event Fees.
45-29820 Trails	20,000.00	0.00	20,000.00	\$10,000 (FY 2015)
45-29825 Transient Room Tax	109,297.95	-5,000.00	104,297.95	\$41,000 (FY 2016), \$10,000 (FY 2015). To be used for tourism and economic development.
45-29830 Vehicle Replacement (PW)	466,014.18	-147,000.00	319,014.18	\$19,600 (FY 2016).
45-29835 Vehicle Replacement (Other)	23,225.00	8,605.00	31,830.00	\$4,000 (Building Safety), \$1,000 (Planning), \$1,000 (Administrative).
45-11605 PTIF - TRAIL IMPACT RESTRICTED	314,576.58	-128,142.00	186,434.58	Public Treasurers' Investment Fund (PTIF) - Restricted
45-11620 PTIF - PARK IMPACT RESTRICTED	347,256.39	-174,690.00	172,566.39	Public Treasurers' Investment Fund (PTIF) - Restricted
45-11625 PTIF - PARKS CONTRIBUTION	142,439.31	-60,000.00	82,439.31	Public Treasurers' Investment Fund (PTIF)
45-11635 PTIF - TRANS IMPACT FEE	70,318.77	133,488.00	203,806.77	Public Treasurers' Investment Fund (PTIF) - Restricted
45-11640 PTIF - ROADS	221,887.66	-339,401.22	-117,513.56	Public Treasurers' Investment Fund (PTIF) - Restricted
	<u>4,532,692.97</u>	<u>-1,745,638.22</u>	<u>2,787,054.75</u>	

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.

35,239.75 Uncommitted amount in excess or deficit of the required reserve.

**CAPITAL IMPROVEMENT PROJECTS FUND
REVENUE**

(FY 2019 Budget - Proposed Final)

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2019 FINAL	SOURCE	COMMENTS
REVENUE								
45-30-100 INTEREST EARNINGS	48,245.83	82,154.71	30,000.00	273.8%	82,154.71	82,150		
45-30-110 INTEREST EARNINGS/PARKS	7,070.10	12,311.22	1,000.00	1231.1%	12,311.22	12,310		
45-30-130 INTEREST EARNINGS/TRANS IMPACT	17,723.44	1,420.54	1,000.00	142.1%	1,420.54	1,420		
45-30-134 INTEREST EARNINGS/TRAIL IMPACT	5,269.39	8,997.94	500.00	1799.6%	8,997.94	8,990		
45-30-200 MISCELLANEOUS	0.00	3,000.00	0.00	#DIV/0!	3,000.00	3,000		
45-30-500 PARK IMPACT FEES	59,000.00	78,000.00	50,000.00	156.0%	78,000.00	78,000		78 New Construction (FY 2019), 70 New Construction (FY 2018), 83 New Construction (FY 2017), 80 New Construction (FY 2016), 70 (FY 2015).
45-30-510 TRANS IMPACT FEES	182,285.12	214,500.00	137,500.00	156.0%	214,500.00	214,500		78 New Construction (FY 2019), 70 New Construction (FY 2018), 83 New Construction (FY 2017), 80 New Construction (FY 2016), 70 (FY 2015).
45-30-520 TRAILS IMPACT FEES	47,554.00	62,868.00	40,300.00	156.0%	62,868.00	62,868		78 New Construction (FY 2019), 70 New Construction (FY 2018), 83 New Construction (FY 2017), 80 New Construction (FY 2016), 70 (FY 2015).
45-30-600 GF (STREETS)	493,239.17	407,884.22	569,182.00	71.7%	407,884.22	479,899		
Highway Tax						186,460	Highway Tax	0
Class C Roads (Minus Streets Dept.)						43,439	Class C Road	0
Road Improvements						250,000	General Fund	Minimum of \$250,000 Each Year.
45-30-602 GF (ADMIN - VEH REPL)	1,470.00	1,463.00	1,463.00	100.0%	1,463.00	1,463		
45-30-604 GF (EQUIP MAINT - VEH REPL)	153,000.00	153,000.00	153,000.00	100.0%	153,000.00	153,000		
45-30-606 GF (PLANNING - VEH REPL)	1,470.00	1,463.00	1,463.00	100.0%	1,463.00	1,463		
45-30-608 GF (BUILD SAFETY - VEH REPL)	5,680.00	5,679.00	5,679.00	100.0%	5,679.00	5,679		
45-30-650 GF (OTHER)	348,500.00	0.00	190,467.00	0.0%	0.00	1,367,048	General Fund	
Buildings							0 Rents - Bldgs.	0
Special Events							0 Special Events	0
Cemetery							0 Lots Sales	0
Trails							0 Trails Maint.	Transfer from Parks to CIP if not used in the budget year.

**CAPITAL IMPROVEMENT PROJECTS FUND
REVENUE**

(FY 2019 Budget - Proposed Final)

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2019 FINAL	SOURCE	COMMENTS
Transient Room Tax						0	Transient Room Tax	0
Resort Tax						300,000	Resort Tax	\$100,000 (FY 17), \$200,000 (FY 18), \$300,000 (FY 19), \$400,000 (FY 20).
Capital Projects						1,067,048	General Fund	\$750,000 (Fund Balance), \$317,048 (Surplus).
45-30-891 APPROPRIATED FUND BALANCE	0.00	0.00	2,402,460.00	0.0%	N/A	3,150,380	CIP Reserves	
CIP - General						1,088,648		\$25,000 (Sidewalk Improvements), \$8,000 (New Office Building Outside Handrails), \$250,000 (Remainder of PW Vehicle Building), \$225,000 (Maintenance Yard), \$30,000 (2017 Road Improvements), \$116,648 (2019 Road Improvements), \$170,000 (Homestead Trails - Phase II - Vistors Center to Cari Lane), \$25,000 (Centennial Committee Monument), \$117,000 (Vacuum Track), \$5,000 (Bat Wing Mower), \$40,000 (Woodchipper), \$50,000 (Toolcat - Parks), \$10,000 (Snowblower Attachment - Parks), \$12,000 (Sweep Broom Attachment - Parks), \$5,000 (Spreader Attachment - Parks).
Buildings						19,000		\$4,000 (Repair and Enhance Office Buiding Doors), \$15,000 (Replace Building ADA Ramp).
Cemetery						279,000		\$25,000 (Fencing), \$254,000 (Additional Cemetery Roads).
Parks						32,000		\$32,000 (Replace Header/Tubing/Concrete).
Trails						0		
Transient Room Tax						5,000		\$5,000 (Wayfinding Signs).
Vehicle Replacement (PW)						300,000		\$165,000 (Bobtail Snowplow/Dump Truck), \$60,000 (Pick-Up Truck with Service Bed - 1 Ton), \$75,000 (Pick-Up Truck with Dump Bed - 1 Ton).
Vehicle Replacement (Other)						0		
Trails Impact Fees						200,000		\$200,000 (Center Street Trail Grant Match).
Park Impact Fees						265,000		Michie Lane Park.

**CAPITAL IMPROVEMENT PROJECTS FUND
REVENUE**

(FY 2019 Budget - Proposed Final)

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2019 FINAL	SOURCE	COMMENTS
Parks Annexation Contribution						60,000		\$10,000 (Alpenhof Park Improvements), \$10,000 (Dog Park Improvements, \$8,000 for Trees), \$40,000 (Tennis Court Repairs).
Transportation Impact Fees						82,432		\$60,000 (2017 Road Improvements), \$22,432 (2019 Road Improvements).
Roads						819,300		\$250,000 (Surface Treatments), \$190,000 (Swiss Alpine Road), \$150,000 (600 North), \$9,300 (2016 Road Improvements), \$200,000 (2017 Road Improvements), \$20,000 (2018 Road Improvements).
TOTALS:	1,370,507.05	1,032,741.63	3,584,014.00	28.8%	N/A	5,622,170	2,038,155.78	56.87%
TOTAL FUND REVENUE	1,370,507.05	1,032,741.63	3,584,014.00	28.8%	N/A	5,622,170	2,038,155.78	56.87%

**CAPITAL IMPROVEMENT PROJECTS FUND
EXPENDITURES**

(FY 2019 Budget - Proposed Final)

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2019 FINAL	SOURCE	COMMENTS
<u>CIP - SIDEWALKS</u>								
45-64-704 2018 SIDEWALK IMPROVEMENTS	14,197.08	207.20	0.00	#DIV/0!	207.20	0	PTIF - CiP	\$15,000 (Grind Down Trip Hazards), \$10,000 (Replacement). \$25,000 each year.
45-64-705 2019 SIDEWALK IMPROVEMENTS	0.00	14,881.16	25,000.00	59.5%	14,881.16	25,000	PTIF - CIP	\$15,000 (Grind Down Trip Hazards), \$10,000 (Replacement). \$25,000 each year.
TOTALS:	14,197.08	15,088.36	25,000.00	60.4%	15,088.36	25,000	0.00 0.00%	
<u>CIP - BUILDINGS</u>								
45-65-204 TOWN HALL	0.00	5,276.35	0.00	#DIV/0!	5,276.35	0	PTIF - CIP (Buildings)	\$40,000 (Treat Roof).
45-65-215 COMMUNITY CENTER	1,841.50	0.00	0.00	#DIV/0!	0.00	0		
45-65-217 OFFICE BUILDING	8,674.11	0.00	27,000.00	0.0%	0.00	27,000	PTIF - CIP (Buildings) (\$19,000), PTIF - CIP (\$8,000).	\$4,000 (Repair Entrance and Enhance Doors), \$8,000 (New Outside Handrails), \$15,000 (New ADA Ramp).
45-65-223 MAINTENANCE BUILDING	267,770.77	215,838.39	250,000.00	86.3%	215,838.39	250,000	PTIF - CIP	Additional vehicle building.
45-65-225 MAINTENANCE BUILDING YARD	183,868.91	217,813.05	225,000.00	96.8%	217,813.05	225,000	PTIF - CIP	
45-65-260 FIRE STATION	0.00	0.00	0.00	#DIV/0!	0.00	0		
TOTALS:	462,155.29	438,927.79	502,000.00	87.4%	454,016.15	502,000	0.00 0.00%	

**CAPITAL IMPROVEMENT PROJECTS FUND
EXPENDITURES**

(FY 2019 Budget - Proposed Final)

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2019 FINAL	SOURCE	COMMENTS
<u>CIP - STREETS</u>								
45-66-310 SURFACE TREATMENTS	178,447.36	169,016.57	250,000.00	67.6%	169,016.57	250,000	PTIF - Roads	\$250,000 Per Year.
45-66-336 SWISS ALPINE ROAD	0.00	177,845.37	190,000.00	93.6%	177,845.37	190,000	PTIF - Roads	In conjunction with Saint-Prex Estates.
45-66-342 600 NORTH	0.00	20,461.06	150,000.00	13.6%	20,461.06	150,000	PTIF - Roads	In conjunction with Remund Farms PUD.
45-66-380 SIGNAGE	0.00	0.00	5,000.00	0.0%	0.00	5,000	PTIF - CIP (TRT)	Wayfinding Signs? FY 2018 - Refurbish current?
45-66-703 2016 ROAD IMPROVEMENTS	0.00	9,295.00	9,300.00	99.9%	9,295.00	9,300	PTIF - Roads	
45-66-704 2017 ROAD IMPROVEMENTS	1,711,017.58	276,987.08	290,000.00	95.5%	276,987.08	290,000	PTIF - CIP (\$30,000), PTIF - Roads (\$200,000), Impact Fees - Roads (\$60,000).	\$1,317,145 (Michie Lane - Center St. to Fox Den Rd.), \$366,795 (Cari Lane - Homestead Dr. to Pine Canyon Rd.), \$243,238 (500 South - Stringtown Rd. to Cemetery). Includes Engineering. 2/3 of total project cost.
45-66-705 2018 ROAD IMPROVEMENTS	144,952.08	12,798.14	20,000.00	64.0%	12,798.14	20,000	PTIF - Roads	\$67,000 (Probst Way). \$9,380 (Engineering - 14%)
45-66-706 2019 ROAD IMPROVEMENTS	0.00	3,936.08	139,080.00	2.8%	3,936.08	139,080	PTIF - CIP (\$116,648), Impact Fees - Roads (\$22,432).	\$72,000 (200 East - Main to 100 North), \$50,000 (Creek Place Cul-de-Sac), \$17,080 (Engineering - 14%).
TOTALS:	<u>2,034,417.02</u>	<u>670,339.30</u>	<u>1,053,380.00</u>	<u>63.6%</u>	<u>670,339.30</u>	<u>1,053,380</u>	<u>0.00</u> <u>0.00%</u>	

**CAPITAL IMPROVEMENT PROJECTS FUND
EXPENDITURES**

(FY 2019 Budget - Proposed Final)

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2019 FINAL	SOURCE	COMMENTS
<u>CIP - PARKS AND RECREATION</u>								
45-67-409 MICHIE LANE PARK IMPROVEMENTS	76.32	8,774.30	265,000.00	3.3%	8,774.30	265,000	Impact Fees - Parks	Previous developer will pay an additional \$92,000. \$278,755 (Bid with equipment less developer payment) - \$24,000 (Trees to Valais Park, Dog Park and Cemetery) + \$10,000 (Contingency) = \$264,755.
45-67-411 HAMLET PARK IMPROVEMENTS	2,912.50	0.00	0.00	#DIV/0!	0.00	0		
45-67-412 ALPENHOF PARK IMPROVEMENTS	0.00	0.00	10,000.00	0.0%	0.00	10,000	PTIF - Parks Contribution	
45-67-413 VALAIS PARK IMPROVEMENTS	3,316.75	40,907.63	50,000.00	81.8%	40,907.63	50,000	PTIF - Parks Contribution	\$10,000 (Dog Park Improvements, \$8,000 for Trees). \$40,000 (Tennis Court Repairs).
45-67-415 TRAILS	-11,917.05	72,235.69	370,000.00	19.5%	72,235.69	370,000	Impact Fees - Trails (\$200,000), PTIF - CIP (\$170,000).	\$170,000 (Homestead Trails - Phase II - Vistors Center to Cari Lane), \$200,000 (Center Street). \$40,000 (New trails if grants not received).
45-67-418 SKATING RINK	0.00	0.00	32,000.00	0.0%	0.00	32,000		\$32,000 (Replace Header/Tubing/Concrete).
45-67-419 TOWN SQUARE IMPROVEMENTS	5,611.55	0.00	0.00	#DIV/0!	0.00	0		Rewire Town Square.
45-67-425 CENTENNIAL COMMITTEE	0.00	0.00	25,000.00	0.0%	0.00	25,000	PTIF - CIP	
TOTALS:	0.07	121,917.62	752,000.00	16.2%	121,917.62	752,000		0.00 0.00%
<u>CIP - CEMETERY</u>								
45-68-512 IMPROVEMENTS	0.00	11,378.00	279,000.00	4.1%	11,378.00	279,000	PTIF - CIP (Cemetery)	\$25,000 (Fencing), \$254,000 (Additional Cemetery Roads).
TOTALS:	0.00	11,378.00	279,000.00	4.1%	11,378.00	279,000		0.00 0.00%
<u>CIP - OTHER</u>								
45-69-605 Vehicles	343,504.79	349,853.34	539,000.00	64.9%	N/A	539,000	PTIF - CIP (Vehicle Replacement PW) (\$300,000), PTIF - CIP (\$239,000).	\$5,000 (Bat Wing Mower), \$165,000 (Bobtail Snowplow/Dump Truck), \$60,000 (Pick-Up Truck with Service Bed - 1 Ton), \$75,000 (Pick-Up Truck with Dump Bed - 1 Ton), \$40,000 (Woodchipper), \$117,000 (Vacuum Trailer - Will bill to departments) \$50,000 (Toolcat - Parks) \$10,000 (Snowblower Attachment - Parks), \$12,000 (Sweep Broom Attachment - Parks), \$5,000 (Spreader Attachment - Parks).
TOTALS:	343,504.79	349,853.34	539,000.00	64.9%	N/A	539,000		0.00 0.00%

**CAPITAL IMPROVEMENT PROJECTS FUND
EXPENDITURES**

(FY 2019 Budget - Proposed Final)

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2019 FINAL	SOURCE	COMMENTS
<u>TRANSFERS AND CONTRIBUTIONS</u>								
45-90-150 UNAPPROPRIATED FUND BALANCE	0.00	0.00	1,606,116.00	0.0%	N/A	2,471,790		
Interest Earnings						82,150		
Interest Earnings - Park Impact Fees						12,310		
Interest Earnings - Trans. Impact Fees						1,420		
Interest Earnings - Trails Impact Fees						8,990		
Park Impact Fees						78,000		
Parks Annexation Contribution						0		
Transportation Impact Fees						214,500		
Trail Impact Fees						62,868		
Highway Tax						186,460	Highway Tax	
Class C Roads (Minus Streets Dept.)						43,439	Class C Road	
Road Improvements						250,000	General Fund	Minimum of \$250,000 Each Year.
GF (Admin - Veh Repl)						1,463		
GF (Equip Maint. - Veh Repl)						153,000		
GF (Planning - Veh Repl)						1,463		
GF (Build Safety - Veh Repl)						5,679		
Buildings						0	Rents - Bldgs.	
Special Events						0	Special Events	
Cemetery						0	Lots Sales	
Trails						0	Trails Maint.	
Transient Room Tax						0	Transient Room Tax	
Resort Tax						300,000	Resort Tax	\$100,000 (FY 17), \$200,000 (FY 18), \$300,000 (FY 19), \$400,000 (FY 20).
Capital Projects						1,067,048	General Fund	\$750,000 (Fund Balance), \$317,048 (Surplus).
Other						3,000		
TOTALS:	0.00	0.00	1,606,116.00	0.0%	N/A	2,471,790	865,673.78	53.90%
TOTAL FUND EXPENDITURES	2,854,274.25	1,607,504.41	4,756,496.00	33.8%	N/A	5,622,170	865,673.78	18.20%

**CAPITAL IMPROVEMENT PROJECTS FUND
EXPENDITURES**

(FY 2019 Budget - Proposed Final)

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2019 FINAL	SOURCE	COMMENTS
REVENUE OVER EXPENDITURES	-1,483,767.20	-574,762.78	-1,172,482.00		N/A	0		

**WATER FUND
RESERVES**
(FY 2019 Budget - Proposed Final)

	CURRENT	OBLIGATED	REMAINING	COMMENTS
<u>RESERVES</u>				
51-11610 PTIF - WATER ACCOUNT	6,148,989.73	-184,541.00	5,964,448.73	Public Treasurers' Investment Fund (PTIF)
51-11613 PTIF - MIDWAY WATER LEASES	1,101,618.18	11,820.00	1,113,438.18	Public Treasurers' Investment Fund (PTIF), Combine with PTIF - Water Account
51-11615 PTIF - WT SYSTEM IMPROVEMENT	28,569.89	154,088.90	182,658.79	Public Treasurers' Investment Fund (PTIF) - Restricted
51-11616 PTIF - WATER IMPACT FEE	56,755.00	53,275.00	110,030.00	Public Treasurers' Investment Fund (PTIF) - Restricted
	<u>7,335,932.80</u>	<u>34,642.90</u>	<u>7,370,575.70</u>	
			1,879,265.04	Five year average for Water Fund revenue. Adopted policy states that Midway City shall maintain at all times a reserve account in its PTIF - Water account. The balance in this account shall be no less than 50% of the average, over the previous five years, for CIP Fund revenue.
			939,632.52	50% of five year average for Water Fund revenue.
			4,085,183.69	Uncommitted amount in excess or deficit of the required reserve.

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

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2019 FINAL	SOURCE	COMMENTS
REVENUE								
51-37-100 WATER SALES	901,842.94	923,479.48	950,000.00	97.2%	923,479.48	923,470		Includes previous water rate increase (37%).
51-37-120 WATER LEASES	128,301.57	131,484.24	150,000.00	87.7%	131,484.24	131,480		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	7,311.00	7,659.78	8,000.00	95.7%	7,659.78	7,650		
51-37-140 COTTAGES ON GREEN PUMPING FEES	42,888.23	44,428.03	50,000.00	88.9%	44,428.03	44,420		
51-37-145 IRR. ASSESSMENT (CLASS B)	234,205.47	245,657.14	240,000.00	102.4%	245,657.14	245,650		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	2,850.00	2,700.00	2,500.00	108.0%	2,700.00	2,700		
51-37-170 INTEREST EARNINGS	91,790.07	163,449.26	50,000.00	326.9%	163,449.26	163,440		
51-37-200 WATER IMPACT FEE	132,628.33	188,600.00	115,000.00	164.0%	188,600.00	179,400		78 New Construction (FY 2019), 70 New Construction (FY 2018), 83 New Construction (FY 2017), 80 New Construction (FY 2016), 70 (FY 2015).
51-37-205 INTEREST EARNINGS/WATER IMPACT	4,165.79	1,251.62	3,000.00	41.7%	1,251.62	1,250		
51-37-210 WATER CONNECTION/HOOKUP	55,026.00	107,900.00	42,500.00	253.9%	107,900.00	107,900		
51-37-760 HEBER POWER & LIGHT DIVIDEND	37,500.00	9,375.00	37,500.00	25.0%	9,375.00	9,370		
51-37-910 APPROPRIATED FUND BALANCE	0.00	0.00	933,992.00	0.0%	N/A	954,142		
Water - General						519,512		\$519,512 (2019 Water System Improvements).
Water Leases						119,660		\$77,000 (Cooperative Service Payments), \$42,660 (M&I Water Lease).
Water System Improvement						187,595		\$150 (2017 Water System Improvements), \$32,445 (2018 Water System Improvements), \$120,000 (600 North Water Line), \$15,000 (Swiss Alpine Water Line), \$20,000 (Meter Water Sources).
Water Impact Fees						127,375		\$39,375 (2018 Water System Improvements), \$88,000 (2019 Water System Improvements).

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

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2019 FINAL	SOURCE	COMMENTS
TOTALS:	<u>1,638,509.40</u>	<u>1,825,984.55</u>	<u>2,582,492.00</u>	70.7%	N/A	<u>2,770,872</u>	188,380.00 7.29%	
TOTAL FUND REVENUE	<u>1,638,509.40</u>	<u>1,825,984.55</u>	<u>2,582,492.00</u>	70.7%	N/A	<u>2,770,872</u>	188,380.00 7.29%	

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

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2019 FINAL	SOURCE	COMMENTS
EXPENDITURES								
51-40-110 SALARIES AND WAGES	137,191.99	92,945.73	107,322.00	86.6%	92,945.73	93,562	Water Fund	2 Public Works Employee (40 hrs. wk. each), Jennifer Sweat (6 hrs. wk.), Lindy Rodabough (6 hrs. wk.).
51-40-130 EMPLOYEE BENEFITS	50,726.89	29,966.89	50,861.00	58.9%	29,966.89	39,398	Water Fund	2 Public Works Employee (40 hrs. wk. each), Jennifer Sweat (6 hrs. wk.), Lindy Rodabough (6 hrs. wk.).
51-40-140 PENSION EXPENSE	-546.00	0.00	0.00	#DIV/0!	0.00	0	Water Fund	
51-40-240 OFFICE SUPPLIES AND EXPENSE	8,730.16	7,470.91	10,500.00	71.2%	7,470.91	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	8,514.07	2,506.99	9,600.00	26.1%	2,506.99	9,600	Water Fund	
51-40-245 COMPUTER SUPPORT	5,150.00	1,200.00	7,800.00	15.4%	1,200.00	7,800	Water Fund	\$3,900 (SCADA System Software and Support), \$2,300 (Sensus Software Support), \$1,600 (iWorQ Software).
51-40-250 EQUIP,SUPPLIES & MAINTANANCE	9,617.48	28,626.79	16,000.00	178.9%	28,626.79	41,000	Water Fund	\$11,000 (Supplies), \$5,000 (Chlorine Gas), \$1,080 (Cell Phone - 1 PW Employee), \$100,000 (Repairs, connections and extensions).
51-40-255 EQUIPMENT RENTAL\REPLACE	7,250.00	11,668.00	13,834.00	84.3%	11,668.00	13,834	Water Fund	\$2,500 (Backhoe - 25% of Lease), \$3,334 (Backhoe - 33% of Lease), \$4,000 (Mini Excavator - 33% of Lease), \$2,500 (Skid Loader - 25% of Lease), \$1,500 (RTV - 33% of Lease).
51-40-260 REPAIRS,CONNECTIONS,EXTENSION	79,288.87	56,161.95	100,000.00	56.2%	56,161.95	75,000	Water Fund	Merged with Equip, Supplies & Maintenance.
51-40-270 UTILITIES	37,170.63	35,033.75	75,000.00	46.7%	35,033.75	75,000	Water Fund	Power. Includes Alpenhof-Weber well.
51-40-310 PRO & TECHNICAL SERVICES	20,580.59	6,463.41	12,000.00	53.9%	6,463.41	12,000	Water Fund	\$6,000 (Legal Fees), \$6,000 (Engineering Fees).
51-40-330 EDUCATION AND TRAINING	200.00	3,371.72	5,500.00	61.3%	3,371.72	5,500	Water Fund	Water Conference - 4 Employees
51-40-340 IRR. ASSESSMENTS (CLASS A)	820.00	0.00	1,202.00	0.0%	0.00	1,202	Water Fund	\$1,000 (Assessment on all City owned Midway Irrigation Company water stock used for irrigation/outside purposes. Is also called a Class A water stock assessment.), \$50 (Island Ditch Water Assessment), \$152 (Provo River Distribution System).

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

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2019 FINAL	SOURCE	COMMENTS
51-40-350 IRR. ASSESSMENTS (CLASS B)	445,000.00	0.00	240,000.00	0.0%	0.00	245,650	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	74,760.84	57,274.56	77,000.00	74.4%	57,274.56	77,000	PTIF - Water Leases	Includes 9% of the City's total base culinary water billings each quarter. Amount determined no later than 30 days after the end of the quarter. Payment made no later than 60 days after the end of the quarter. Paid to the Midway Irrigation Company. Paid with revenue from base water rate. Used for O&M of secondary irrigation system.
51-40-510 BAD DEBT	0.00	0.00	1,000.00	0.0%	0.00	1,000	Water Fund	
51-40-605 DUES AND MEMBERSHIPS	1,050.00	1,050.00	1,900.00	55.3%	1,050.00	1,900	Water Fund	Rural Water Association
51-40-610 MISCELLANEOUS	171.04	174.73	3,000.00	5.8%	174.73	3,000	Water Fund	
51-40-620 M&I WATER LEASE	39,418.83	40,987.70	42,660.00	96.1%	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	289,796.20	72,400.00	185,000.00	39.1%	72,400.00	185,000	Water Fund	
51-40-660 MISCELLANEOUS CLAIMS	0.00	0.00	7,000.00	0.0%	0.00	7,000	Water Fund	
51-40-704 2017 WATER SYSTEM IMPROVEMENTS	-76,241.65	148.20	0.00	#DIV/0!	148.20	150	PTIF - Water System Improvement	\$69,323 (Michie Lane - Center St. to Fox Den Rd), \$448,305 (Cari Lane - Homestead Dr. to Pine Canyon Rd.), \$33,500 (500 South). Includes Engineering. 2/3 of Total Cost.

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

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2019 FINAL	SOURCE	COMMENTS
51-40-705 2018 WATER SYSTEM IMPROVEMENTS	0.00	0.00	71,820.00	0.0%	0.00	71,820	PTIF - Water System Improvement (\$32,445), Impact Fees - Water (\$39,375).	\$63,000 (Probst Way), \$8,820 (Engineering - 14%).
51-40-706 2019 WATER SYSTEM IMPROVEMENTS	0.00	5,118.94	607,512.00	0.8%	5,118.94	607,512	PTIF - Water (\$519,512), Impact Fees - Water (\$88,000).	\$81,000 (200 East - Main Street to 100 North), \$63,000 (Creek Place Cul-de-Sac), \$168,000 (Tate Lane Water Line), \$120,105 (700 East - Main to End), \$100,800 (300 East - Main to 100 North), \$74,607 (Engineering - 14%).
51-40-710 CAPITAL OUTLAY - 600 N WL	0.00	0.00	120,000.00	0.0%	0.00	120,000	PTIF - Water System Improvement	In conjunction with Remunds Farms PUD. Upsize water line. Impact fees not used because they are depleted.
51-40-711 CAPITAL OUTLAY - SWISS ALPINE	0.00	0.00	15,000.00	0.0%	0.00	15,000	PTIF - Water System Improvement	In conjunction with Saint-Prex Estates. Connect water lines.
51-40-778 CAPITAL OUTLAY - WATER SYSTEM	0.00	18,606.93	0.00	#DIV/0!	18,606.93	20,000	PTIF - Water System Improvement	Replace pumps at Cottages on the Green. Majority of project budgeted for in FY 2017 but expenditures occurred in FY 2018.
51-40-980 UNAPPROPRIATED FUND BALANCE	0.00	0.00	800,981.00	0.0%	0.00	988,785		
Water Leases						131,480		
Water System Improvements						341,684		
Water Impact Fees						179,400		
Interest Earnings - Water Impact Fees						1,250		
HL&P Dividend						9,370		
Surplus						325,601		
TOTALS:	1,138,649.94	471,177.20	2,582,492.00	18.2%	N/A	2,770,872	188,380.05	7.29%
TOTAL FUND EXPENDITURES	1,138,649.94	471,177.20	2,582,492.00	18.2%	N/A	2,770,872	188,380.05	7.29%
REVENUE OVER EXPENDITURES	499,859.46	1,354,807.35	0.00		N/A	0		

**ICE SHEET FUND
RESERVES**
(FY 2019 Budget - Proposed Final)

	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 2019 Budget - Proposed Final)

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2019 FINAL	SOURCE	COMMENTS
<u>OPERATING REVENUE</u>								
57-37-700 CONCESSIONS	53,993.75	0.00	70,898.00	0.0%	N/A	70,898		Contractor reimburses City for day to day operating expenditures.
TOTALS:	53,993.75	0.00	70,898.00	0.0%	0.00	70,898	0.00 0.00%	
<u>TRANSFERS AND CONTRIBUTIONS</u>								
57-39-150 TRANSFER FROM GENERAL FUND	68,484.35	0.00	35,290.00	0.0%	0.00	55,635	General Fund	
TOTALS:	68,484.35	0.00	35,290.00	0.0%	0.00	55,635	20,345.00 57.65%	
TOTAL FUND REVENUE	122,478.10	0.00	106,188.00	0.0%	N/A	126,533	20,345.00 19.16%	

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

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2019 FINAL	SOURCE	COMMENTS
<u>OPERATING EXPENDITURES</u>								
57-70-110 SALARIES - WAGES	31,885.42	31,473.55	38,400.00	82.0%	31,473.55	44,484		
57-70-130 EMPLOYEE BENEFITS	4,154.70	2,407.82	2,938.00	82.0%	2,407.82	5,500		
57-70-140 PENSION EXPENSE	-23.00	0.00	0.00	#DIV/0!	0.00	0		
57-70-250 EQUIP, SUPPLIES & MAINT	47,800.90	8,686.73	9,000.00	96.5%	8,686.73	9,000	CIP	\$9,000 (Misc.).
57-70-280 UTILITIES	24,400.67	18,263.26	20,000.00	91.3%	18,263.26	20,000		
57-70-290 TELEPHONE	466.20	531.48	560.00	94.9%	531.48	560		\$500 (Phone), \$60 (Internet Hotspot).
57-70-297 DEPRECIATION EXPENSE	25,461.45	12,600.00	25,400.00	49.6%	N/A	25,400		
57-70-620 CONTRACT SERVICES	1,065.00	3,665.00	3,070.00	119.4%	N/A	3,670		\$3,070 (HVAC Preventative Maintenance Agreement)
TOTALS:	135,211.34	77,627.84	99,368.00	78.1%	N/A	108,613	9,245.27	9.30%
<u>NON-OPERATING EXPENDITURES</u>								
57-71-730 CAPITAL OUTLAY - IMPROVEMENTS	0.00	11,019.00	0.00	#DIV/0!	11,019.00	11,100		Variable Frequency Drive (VFD) for Chiller
57-71-740 CAPITAL OUTLAY EQUIPMENT	0.00	0.00	6,820.00	0.0%	0.00	6,820	CIP	Replace ice skates. 80 per year for 5 years (4 of 5 years). Reimburse for skates purchased.
TOTALS:	0.00	11,019.00	6,820.00	161.6%	11,019.00	17,920	11,100.00	162.76%
<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	135,211.34	88,646.84	106,188.00	83.5%	N/A	126,533	20,345.27	19.16%
REVENUE OVER EXPENDITURES	-12,733.24	-88,646.84	0.00		N/A	0		