

**GENERAL FUND
RESERVES**

(FY 2020 Budget - Proposed Adopted)

	CURRENT	OBLIGATED	REMAINING	COMMENTS
<u>RESERVES</u>				
01-11120 CASH- XPRESS DEPOSIT ACCOUNT	45,602.10	0.00	45,602.10	Xpress Bill Pay
01-11130 CASH - GRAND VALLEY BANK	559,906.82	0.00	559,906.82	Grand Valley Bank
10-11610 PTIF - GENERAL ACCOUNT	200,450.92	0.00	200,450.92	Public Treasurers' Investment Fund (PTIF)
	<u>805,959.84</u>	<u>0.00</u>	<u>805,959.84</u>	
		5%	213,483.25	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%	1,067,416.25	

**GENERAL FUND
REVENUE**

(FY 2020 Budget - Proposed Adopted)

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
<u>TAXES</u>								
10-31-100 PROPERTY TAX	739,482.27	766,733.42	766,122.00	100.1%	N/A	770,000		Physically evaluate properties every five years. 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%	38,578.46	45,000		Tax on automobiles, boats, snowmobiles, etc.
10-31-200 TAX REDEMPTION	35,104.71	21,774.35	12,985.00	167.7%	18,663.73	10,000		Taxes collected for prior years.
10-31-205 PENALTIES AND INTEREST	3,386.35	1,129.29	976.00	115.7%	967.96	700		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%	701,501.31	825,000		
10-31-400 FRANCHISE TAXES	422,909.00	424,842.13	420,000.00	101.2%	364,150.40	420,000		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%	100,211.26	110,000		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%	554,373.34	650,000		Can impose the Resort Communities Tax if the communities transient rental capacity is equal to or greater than 66% of its total census population. Current percentage: 73.97% (2010 Census), 47.09% (2020 DEA Estimate). Beginning in FY 2017 reduce an additional \$100,000 each year.
10-31-750 HIGHWAY TAX	170,427.48	186,465.31	170,000.00	109.7%	159,827.41	170,000		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>2,995,700</u>	<u>5,617.00</u>	<u>0.19%</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	29,000		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	300		
10-32-210 BUILDING PERMITS	223,636.00	305,053.62	250,000.00	122.0%	261,474.53	300,000		
10-32-211 PLAN CHECK, DEPOSITS & OTHER	140,977.19	206,333.58	150,000.00	137.6%	176,857.35	150,000		
10-32-212 CITY SURCHARGE	434.03	462.95	400.00	115.7%	396.81	400		
10-32-230 ROAD EXCAVATION INSPECTION FEE	10,000.00	8,500.00	8,000.00	106.3%	7,285.71	8,000		\$500 per road cut.
10-32-250 ANIMAL LICENSES	1,160.00	895.00	600.00	149.2%	N/A	600		Pass through to Heber City.
TOTALS:	<u>406,022.22</u>	<u>549,457.65</u>	<u>438,797.00</u>	<u>125.2%</u>	<u>N/A</u>	<u>488,300</u>	<u>49,503.00</u>	<u>11.28%</u>

**GENERAL FUND
REVENUE**

(FY 2020 Budget - Proposed Adopted)

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
<u>INTERGOVERNMENTAL REVENUE</u>								
10-33-560 CLASS "C" ROAD FUNDS	221,331.31	236,674.05	225,000.00	105.2%	202,863.47	235,000		City portion of the gas taxes collected. Used for the General Fund Streets Department with the remainder transferred to the CIP Fund. Directly related to miles of roads in the City. Shane Owens will update and submit to the State the miles of roads.
10-33-740 HISTORIC PRESERVATION GRANT	-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%	43,473.62	70,000		Reimbursement for expenses.
TOTALS:	256,032.13	287,393.27	286,693.00	100.2%	246,337.09	305,000	18,307.00	
							6.39%	
<u>SERVICES</u>								
10-34-430 MSD - ADMINISTRATION	30,531.25	28,362.04	42,000.00	67.5%	24,310.32	42,000		Paid quarterly. Reimbursement for expenses.
10-34-435 MSD - PUBLIC WORKS	33,243.75	34,414.25	42,000.00	81.9%	29,497.93	42,000		Paid quarterly. Reimbursement for expenses.
10-34-440 MSD - EQUIPMENT USAGE	0.00	0.00	0.00	#DIV/0!	0.00	10,000		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%	7,200.86	25,790		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!	14.57	5,000		Reimbursed by Irrigation Company at going rate.
10-34-740 ZONING AND DEVELOPMENT FEES	44,251.50	67,719.50	44,000.00	153.9%	58,045.29	44,000		
10-34-743 DEVELOPMENT ENGINEERING FEES	210,444.76	184,654.24	160,000.00	115.4%	158,275.06	200,000		Pass through to City Engineer.
10-34-744 DEVELOPMENT LEGAL FEES	29,750.75	30,383.50	20,000.00	151.9%	26,043.00	28,000		Pass through to City Attorney.
10-34-830 BURIAL AND ASSESSMENTS	31,625.00	36,570.00	25,000.00	146.3%	31,345.71	25,000		Just burials (opening and closing).
TOTALS:	379,847.01	390,521.53	343,000.00	113.9%	334,732.74	421,790	78,790.00	
							22.97%	

**GENERAL FUND
REVENUE**

(FY 2020 Budget - Proposed Adopted)

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
<u>MISCELLANEOUS</u>								
10-36-100 INTEREST EARNINGS	3,967.73	6,471.08	6,500.00	99.6%	5,546.64	6,500		
10-36-200 RENTS - BUILDINGS	27,135.00	275.00	0.00	#DIV/0!	235.71	0		Should be used for building repairs and improvements. Transferred to CIP Fund.
10-36-201 TOWN HALL RENT	0.00	9,947.50	8,000.00	124.3%	8,526.43	8,000		Should be used for building repairs and improvements.
10-36-202 COMMUNITY CENTER RENT	0.00	5,930.00	4,500.00	131.8%	5,082.86	4,500		Should be used for building repairs and improvements.
10-36-204 TOWN SQUARE PAVILLION RENTAL	0.00	150.00	200.00	75.0%	128.57	200		Should be used for building repairs and improvements.
10-36-205 SPECIAL EVENTS	950.00	3,425.00	3,200.00	107.0%	2,935.71	3,200		\$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	685.00	525.00	130.5%	587.14	525		Should be used for park maintenance.
10-36-212 CENTENNIAL PARK RENT	0.00	100.00	25.00	400.0%	85.71	100		Should be used for park maintenance.
10-36-213 HAMLET PARK RENT	0.00	175.00	150.00	116.7%	150.00	150		Should be used for park maintenance.
10-36-214 VALAIS PARK RENT	0.00	200.00	200.00	100.0%	171.43	200		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%	26,464.29	27,500		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%	3,334.53	4,000		Includes Costco memberships (\$360). Reimbursements for holiday lights.
TOTALS:	65,890.16	62,123.86	58,800.00	105.7%	53,249.02	58,875	75.00	0.13%
<u>CONTRIBUTIONS AND TRANSFERS</u>								
10-39-910 APPROPRIATED FUND BALANCE	0.00	0.00	0.00	#DIV/0!	N/A	0		
TOTALS:	0.00	0.00	0.00	#DIV/0!	0.00	0	0.00	#DIV/0!
TOTAL FUND REVENUE	4,035,630.80	4,317,549.25	4,117,373.00	104.9%	N/A	4,269,665	152,292.00	3.70%
							5%	213,483.25
							25%	1,067,416.25

**GENERAL FUND
EXPENDITURES**

(FY 2020 Budget - Proposed Adopted)

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
<u>MAYOR AND COUNCIL</u>								
10-41-110 SALARIES AND WAGES	57,251.43	52,316.47	57,081.00	91.7%	44,842.69	67,481	General Fund	Part-Time Staff Member (10 /Week)
10-41-130 EMPLOYEE BENEFITS	4,366.71	4,002.78	4,367.00	91.7%	3,430.95	9,047	General Fund	Part-Time Staff Member (10 /Week)
10-41-230 MILEAGE	0.00	148.14	2,400.00	6.2%	126.98	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%	1,738.77	1,000	General Fund	\$1,000 (Office Supplies).
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%	2,523.14	6,000	General Fund	\$1,000 x 6.
10-41-610 MISCELLANEOUS	587.20	1,846.72	300.00	615.6%	1,582.90	3,000	General Fund	\$300 (Swiss Days Parade Candy), \$1,700 (Lunches, etc.), \$600 (Council Meeting Food), \$400 (January Strategic Planning Meeting).
10-41-650 MERIT RAISES/BONUSES	0.00	0.00	1,700.00	0.0%	N/A	2,100	General Fund	\$1,800 (Christmas gift certificates for full-time employees, 18 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	93,828	18,580.00 24.69%	

**GENERAL FUND
EXPENDITURES**
(FY 2020 Budget - Proposed Adopted)

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
<u>ADMINISTRATIVE</u>								
10-43-125 SALARIES AND WAGES	176,031.51	149,247.85	183,917.00	81.1%	127,926.73	215,267	General Fund	\$1,030 (Overtime), \$20,000 (Part-Time Bookkeeper). Includes COLA and Possible Merit Increase.
10-43-130 EMPLOYEE BENEFITS	77,936.78	66,397.00	78,541.00	84.5%	56,911.71	80,495	General Fund	\$1,030 (Overtime), \$2,000 (Part-Time Bookkeeper). Includes COLA and Possible Merit Increase.
10-43-210 BOOKS,SUB AND MEMBERSHIPS	6,608.85	5,236.60	5,125.00	102.2%	4,488.51	5,200	General Fund	\$150 (UMCA), \$160 (IIMC) \$1,100 (MAG) \$3500 (ULCT), \$145 (National Treasurers), \$75 (UMTA), \$70 (Misc.).
10-43-220 PUBLIC NOTICES	2,194.61	2,840.65	2,100.00	135.3%	2,434.84	2,800	General Fund	
10-43-230 MILEAGE	39.60	660.67	1,000.00	66.1%	566.29	1,000	General Fund	Conferences and meetings outside of County when city vehicle isn't available.
10-43-240 OFFICE SUPPLIES AND EXPENSE	1,395.59	1,688.34	6,675.00	25.3%	1,447.15	6,675	General Fund	\$5,000 (Office Supplies) \$1,200 (New Computer) \$100 (Labor Posters) \$375 (QuickBooks Payroll Subscription).
10-43-280 TELEPHONE	5,894.42	6,241.46	7,200.00	86.7%	5,349.82	7,200	General Fund	Office Building.
10-43-330 EDUCATION AND TRAINING	2,504.80	1,887.45	5,000.00	37.7%	1,617.81	5,000	General Fund	Payroll, Treasurer, Recorder/Deputy Recorder.
10-43-510 INSURANCE AND SURETY BONDS	73,658.91	69,000.92	62,040.00	111.2%	N/A	69,100	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%	365.55	2,000	General Fund	\$2,000 (Misc.)
10-43-735 CAPITAL OUTLAY - VEHIC REPLACE	1,470.00	1,463.00	1,463.00	100.0%	N/A	1,500	1,463	Transfer to CIP Fund.
TOTALS:	349,085.07	305,090.42	355,561.00	85.8%	N/A	396,237	40,676.00	11.44%

**GENERAL FUND
EXPENDITURES**
(FY 2020 Budget - Proposed Adopted)

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
<u>PROFESSIONAL SERVICES</u>								
10-45-605 ACCOUNTING	11,100.00	11,100.00	18,000.00	61.7%	9,514.29	18,000	General Fund	
10-45-611 LEGAL - GENERAL	96,308.17	143,380.62	71,400.00	200.8%	122,897.67	471,400	General Fund	Flat rate for 40 hrs. per month (\$60,000 with \$56,400 in General Fund and \$3,600 in the Water Fund), \$15,000 (Litigation), \$400,000 (Defend Against John Probst Lawsuit). Should include each year an amount for possible litigation.
10-45-612 LEGAL - DEVELOPMENT REVIEW	53,739.00	27,110.50	20,000.00	135.6%	23,237.57	28,000	Reimbursed	Pass through Account
10-45-615 COMPUTER SERVICES	30,899.94	30,791.15	30,850.00	99.8%	26,392.41	53,010	General Fund	\$18,000 (IT Support), \$6,000 (Software Licenses and Data Back-up), \$4,000 (Financial Software Support), \$4,000 (Hardware & Labor), \$1010 (Webhosting), \$20,000 (New Website).
10-45-620 AUDIT	10,250.00	10,500.00	10,300.00	101.9%	N/A	10,500	General Fund	
10-45-672 ENGINEERING - GENERAL	38,532.89	43,370.64	40,600.00	106.8%	37,174.83	44,000	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%	156,780.08	200,000	Reimbursed	Pass through Account
TOTALS:	469,221.42	449,163.00	351,150.00	127.9%	375,996.86	824,910	473,760.00	134.92%
<u>CONTRACT SERVICES</u>								
10-47-110 SALARIES AND WAGES	0.00	4,558.28	89,446.00	5.1%	3,907.10	71,292	Reimbursed	1 PW Employee, Becky Wood (75%). Includes COLA and Possible Merit Increase.
10-47-130 EMPLOYEE BENEFITS	0.00	1,841.97	42,633.00	4.3%	1,578.83	26,443	Reimbursed	1 PW Employee, Becky Wood (75%). Includes COLA and Possible Merit Increase.
10-47-250 SUPPLIES AND MAINTENANCE	0.00	0.00	2,665.00	0.0%	0.00	2,700	Reimbursed	\$1,250 (Clothing Allowance - 1 Employee), \$1,450 (Cell Phone - 1 Employee).
TOTALS:	0.00	6,400.25	134,744.00	4.7%	5,485.93	100,435	-34,309.00	-25.46%

**GENERAL FUND
EXPENDITURES**
(FY 2020 Budget - Proposed Adopted)

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
<u>NON-DEPARTMENTAL</u>								
10-50-140 PUBLIC WORKS WAGES	0.00	292,331.71	265,411.00	110.1%	250,570.04	286,931	General Fund	Distributed to the various departments at the end of the fiscal year. Includes COLA and Possible Merit Increase. Includes seasonal full-time employee (4 months).
10-50-145 PUBLIC WORKS COMP. TIME	0.00	15,504.32	22,050.00	70.3%	13,289.42	10,537	General Fund	Snow plowing and Saturday funerals. Includes COLA and Possible Merit Increase.
10-50-150 PUBLIC WORK BENEFITS	0.00	121,830.04	117,265.00	103.9%	104,425.75	123,416	General Fund	Distributed to the various departments at the end of the fiscal year. Includes COLA and Possible Merit Increase. Includes seasonal full-time employee (4 months).
10-50-250 OFFICE SUPPLIES AND EXPENSE	16,196.64	14,946.37	15,170.00	98.5%	12,811.17	15,564	General Fund	\$6,500 (Plotter Supplies), \$5,000 (Office Supplies), \$564 (Postage Machine), \$3,500 (Postage for Machine).
10-50-500 ELECTIONS	94.82	370.00	3,000.00	12.3%	317.14	6,000	General Fund	
10-50-615 MISCELLANEOUS	28,921.66	4,422.53	13,095.00	33.8%	3,790.74	12,415	General Fund	\$200 (Bank Expenses), \$300 (CDL Medical Exams), \$3,000 Newsletter Postage, \$7,000 (Newsletter Printing), \$360 (Costco Membership), \$55 (Wasatch Wave Subscription), \$1,500 (Misc.).
10-50-620 CONTRACT SERVICES	5,713.12	250.00	7,000.00	3.6%	214.29	7,000	General Fund	Service contracts for copiers and plotter.
TOTALS:	50,926.24	449,654.97	442,991.00	101.5%	385,418.55	461,863		18,871.90 4.26%
<u>BUILDINGS</u>								
10-51-110 SALARIES AND WAGES	11,523.85	0.00	0.00	#DIV/0!	0.00	0	General Fund	
10-51-130 EMPLOYEE BENEFITS	4,209.26	0.00	0.00	#DIV/0!	0.00	0	General Fund	
10-51-250 EQUIP,SUPPLIES & MAINTENANCE	42,051.86	22,454.36	38,075.00	59.0%	19,246.59	41,150	General Fund	\$18,000 (Cleaning and Maintenance Supplies), \$17,000 (HVAC Parts and Labor), \$2,020 (Clothing Allowance - 2 Employees), \$200 (Safety Equipment - 2 Employees), \$1,560 (Cell Phones - 2 Employees), \$2,000 (Flowers for Baskets Around Office Building), \$200 (Flower Basket Hooks), \$170 (PW Software).
10-51-270 UTILITIES	40,913.22	39,323.17	48,160.00	81.7%	33,705.57	48,240	General Fund	Water, Power, Garbage, Natural Gas, Sewer.
10-51-620 CONTRACT SERVICES	14,000.00	10,000.00	14,400.00	69.4%	8,571.43	19,400	General Fund	\$12,600 (Cleaning of Buildings), \$1,800 (Flag Maintenance and Rotation), \$5,000 (HVAC Inspections).
TOTALS:	112,698.19	71,777.53	100,635.00	71.3%	61,523.60	108,790		8,155.00 8.10%

**GENERAL FUND
EXPENDITURES**

(FY 2020 Budget - Proposed Adopted)

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
<u>EQUIPMENT MAINTENANCE</u>								
10-53-110 SALARIES AND WAGES	42,264.63	0.00	0.00	#DIV/0!	0.00	0	General Fund	
10-53-130 EMPLOYEE BENEFITS	15,556.39	0.00	0.00	#DIV/0!	0.00	0	General Fund	
10-53-250 EQUIP,SUPPLIES & MAINTENANCE	56,424.01	54,629.85	55,700.00	98.1%	46,825.59	46,290	General Fund	\$2,020 (Clothing Allowance - 2 Employees), \$200 (Safety Equipment - 2 Employees), \$1,660 (Cell Phones - 2 Employees), \$500 (On-Call Phone), \$2,510 (Plow End Guards), \$8,660 (Plow Blades), \$6,540 (Plow Blade System), \$23,000 (Parts and Supplies), \$1,200 (Vehicle Inspections), \$170 (PW Software).
10-53-260 FUEL	19,745.30	26,195.05	25,000.00	104.8%	22,452.90	25,000	General Fund	Fuel
10-53-330 EDUCATION AND TRAINING	263.22	0.00	2,000.00	0.0%	0.00	2,200	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%	69,278.49	226,490	-9,210.00	-3.91%

**GENERAL FUND
EXPENDITURES**

(FY 2020 Budget - Proposed Adopted)

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
<u>PLANNING AND ZONING</u>								
10-55-110 SALARIES AND WAGES	142,821.10	135,504.78	152,790.00	88.7%	116,146.95	160,284	General Fund	Planning Director (40 hrs. wk.) and Planning Assistant (40 hrs. wk.). Additional planner considered in future. Includes COLA and Possible Merit Increase.
10-55-115 COMP TIME	0.00	0.00	3,150.00	0.0%	0.00	3,500	General Fund	Includes COLA and Possible Merit Increase.
10-55-130 EMPLOYEE BENEFITS	45,834.13	50,480.96	64,172.00	78.7%	43,269.39	62,686	General Fund	Planning Director (40 hrs. wk.) and Planning Assistant (40 hrs. wk.). Additional planner considered in future. Includes COLA and Possible Merit Increase.
10-55-220 PUBLIC NOTICES	4,684.77	2,125.12	3,500.00	60.7%	1,821.53	3,500	General Fund	
10-55-240 OFFICE SUPPLIES AND EXPENSE	5,745.61	3,237.41	4,156.00	77.9%	2,774.92	4,815	General Fund	\$960 (Cell Phone), \$288 (Planning Commission Packets), \$2,527 (Office Supplies), \$350 (Bluebeam Plan Review Software Support Subscription), \$450 (Permitting Software Subscription), \$240 (Adobe Acrobat Subscription).
10-55-330 EDUCATION AND TRAINING	1,372.02	3,367.12	3,500.00	96.2%	2,886.10	3,500	General Fund	\$1,100 (Utah APA Fall Conference), \$1,200 (Utah 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%	3,158.98	2,000	General Fund	Open Space Committee, Trails and Parks Committee, Other.
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%	15.85	100	General Fund	
10-55-735 CAPITAL OUTLAY - VEHIC REPL	1,470.00	1,463.00	1,463.00	100.0%	N/A	1,500	1,463	Transfer to CIP Fund.
TOTALS:	218,215.20	202,761.36	247,086.00	82.1%	170,073.74	245,215	-1,871.00	-0.76%

**GENERAL FUND
EXPENDITURES**
(FY 2020 Budget - Proposed Adopted)

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
<u>BUILDING SAFETY</u>								
10-56-110 SALARIES AND WAGES	152,453.98	133,721.93	159,476.00	83.9%	114,618.80	157,338	General Fund	Building Safety Official (40 hrs. wk.), Building Inspector (40 hrs. wk.), Assistant (40 hrs. wk.). Includes COLA and Possible Merit Increase.
10-56-115 COMP TIME	0.00	0.00	525.00	0.0%	0.00	12,978	General Fund	Building Safety Official (40 hrs. wk.), Building Inspector (40 hrs. wk.), Assistant (40 hrs. wk.). Includes COLA and Possible Merit Increase.
10-56-130 EMPLOYEE BENEFITS	66,823.40	58,988.53	69,406.00	85.0%	50,561.60	69,237	General Fund	Building Safety Official (40 hrs. wk.), Building Inspector (40 hrs. wk.), Assistant (40 hrs. wk.). Includes COLA and Possible Merit Increase.
10-56-230 MILEAGE	488.40	139.19	1,000.00	13.9%	119.31	2,000	General Fund	Training. At this time all that is available is a shared city vehicle, and the workload is such that the Building Safety Department requires more than one vehicle.
10-56-240 OFFICE SUPPLIES AND EXPENSE	4,025.83	5,477.54	6,620.00	82.7%	4,695.03	7,399	General Fund	\$1,553 (Cellular Phone and Data Plans), \$398 (Cellular Phone Replacement Plan), \$1,500 (General Office Supplies), \$700 (Replace Computer), \$400 (Replace Monitors), \$1,000 (Permitting Software Subscription), \$498 (BluBeam Software Subscription), \$300 (Windows Software Upgrade), \$300 (Shirts), \$150 (Light Coats), \$600 (Monthly Department Lunches).
10-56-260 OUTSIDE PLAN REV & INSP	12,299.34	12,374.52	12,000.00	103.1%	10,606.73	18,000	General Fund	Outside Plan Review and inspections as needed due to new legislative law requirements of 14 day processing and the increased issued permits.
10-56-330 EDUCATION AND TRAINING	2,114.00	1,775.77	4,000.00	44.4%	1,522.09	2,600	General Fund	\$1,400 (ICC Certification Testing), \$600 (ICC Training), \$600 (Beehive Chapter Training).
10-56-605 MEMBERSHIPS AND LICENSES	856.00	495.00	485.00	102.1%	N/A	487	General Fund	\$126 (Utah Chapter - 3 Employees), \$135 (Beehive Chapter - 3 Employees), \$100 (Utah Association of Building Officials - Monicia), \$126 (State License Renewal - Monicia and Steve).
10-56-630 BOOKS & SUPPLIES	300.55	1,235.60	2,500.00	49.4%	1,059.09	500	General Fund	Misc. Code Books, Etc.
10-56-650 REIMBURSABLES	0.00	10.00	500.00	2.0%	8.57	100	Reimbursed	Pass through

**GENERAL FUND
EXPENDITURES**
(FY 2020 Budget - Proposed Adopted)

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
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. Requesting additional vehicle (See CIP - Other).
TOTALS:	245,041.50	219,897.08	262,191.00	83.9%	183,191.21	276,318	14,127.00 5.39%	
<u>PUBLIC SAFETY</u>								
10-57-110 SALARIES AND WAGES	27,620.58	25,270.03	20,462.00	123.5%	21,660.03	21,076	General Fund	Crossing Guards. Includes COLA and Possible Merit Increase.
10-57-130 EMPLOYEE BENEFITS	2,114.98	1,941.45	1,565.00	124.1%	1,664.10	2,333	General Fund	Crossing Guards. Includes COLA and Possible Merit Increase.
10-57-250 SUPPLIES & MAINTENANCE	759.96	52.92	1,000.00	5.3%	45.36	1,770	General Fund	Safety vests and safety devices for crossing guards.
10-57-610 MISCELLANEOUS	1,909.00	0.00	1,200.00	0.0%	0.00	2,000	General Fund	\$1,200 (Donation for Emergency Preparedness Fair), \$800 (CERT Donation).
10-57-625 ANIMAL CONTROL MAINT COSTS	53,577.56	26,279.30	65,000.00	40.4%	22,525.11	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%	112,887.67	182,030	General Fund	\$169,450 (Contract increases 2.5% each year), \$11,200 (Additional Law Enforcement for Swiss Days - 50% Reimbursed by Swiss Days), \$1,380 (Law Enforcement Radios).
10-57-670 BACKNET - TRAVEL	8,401.77	10,075.18	16,693.00	60.4%	8,635.87	17,100	Grant	Pass Through Account
10-57-675 BACKNET - EQUIP SUPPLIES OPER	23,999.67	24,343.00	30,000.00	81.1%	20,865.43	36,700	Grant	Pass Through Account
10-57-680 BACKNET - CONFIDENTIAL FUNDS	10,000.00	6,000.00	15,000.00	40.0%	5,142.86	16,200	Grant	Pass Through Account
TOTALS:	240,310.44	225,664.16	329,437.00	68.5%	193,426.42	344,809	15,372.00 4.67%	
<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 Economic 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 2020 Budget - Proposed Adopted)

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
<u>STREETS</u>								
10-60-110 SALARIES AND WAGES	34,903.78	0.00	0.00	#DIV/0!	0.00	0	Class C Road	
10-60-130 EMPLOYEE BENEFITS	11,697.70	0.00	0.00	#DIV/0!	0.00	0	Class C Road	
10-60-240 STREET SUPPLIES & MAINTENANCE	38,519.81	12,608.85	22,000.00	57.3%	10,807.59	23,650	Class C Road	\$2,500 (Weed Control), \$4,000 (Street Light Repairs), \$1,000 (Sandbags for Flooding), \$2,020 (Clothing Allowance - 2 Employees), \$200 (Safety Equipment - 2 Employees), \$1,560 (Cell Phones - 2 Employees), \$5,000 (Street Light Repairs), \$2,200 (Striping), \$170 (PW Software), \$5,000 (Traffic Safety).
10-60-245 STORM DRAIN MAINTENANCE	4,510.00	1,747.50	5,000.00	35.0%	1,497.86	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%	7,348.23	8,550	Class C Road	Street Signs, Etc.
10-60-255 EQUIPMENT RENTAL AND LEASE	5,809.50	6,668.00	12,334.00	54.1%	N/A	13,210	Class C Road	\$3,000 (Backhoe #1), \$3,000 (Backhoe #2), \$3,170 (Mini Excavator), \$2,380 (Skid Loader), \$1,660 (Mower Attachment for Toolcat).
10-60-330 EDUCATION AND TRAINING	134.12	52.00	3,000.00	1.7%	44.57	3,000	Class C Road	Road School and Safety Trainings
10-60-470 STREET LIGHT UTILITIES	150.09	137.10	150.00	91.4%	117.51	150	Class C Road	\$150 (Valais Park entrance light and River Road roundabout).
10-60-480 ROAD MATERIALS	9,506.46	25,131.69	15,000.00	167.5%	21,541.45	37,436	Class C Road	\$15,426 (Cold/Hot Mix Asphalt), \$21,210 (Road Salt/De-Icier), \$800 (Road Base).
10-60-620 CONTRACT SERVICES	8,841.09	21,250.99	16,000.00	132.8%	18,215.13	20,000	Class C Road	Salt Hauling
TOTALS:	122,184.15	76,169.06	85,818.00	88.8%	59,572.34	110,996		25,178.00 29.34%

**GENERAL FUND
EXPENDITURES**

(FY 2020 Budget - Proposed Adopted)

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	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	0	General Fund	
10-70-130 EMPLOYEE BENEFITS	24,832.73	0.00	1,768.00	0.0%	0.00	0	General Fund	
10-70-230 MILEAGE	0.00	0.00	200.00	0.0%	N/A	350	General Fund	
10-70-240 CONTRACT SERVICES	50,405.51	45,743.31	68,435.00	66.8%	39,208.55	53,875	General Fund	\$51,440 (Mowing including Michie Lane Park), \$2,435 (Flag Maintenance and Rotation).
10-70-250 SUPPLIES AND MAINTENANCE	29,796.28	24,699.84	43,525.00	56.7%	21,171.29	53,470	General Fund	\$30,000 (Sprinkler Supplies), \$4,800 (New and Replacement Trees), \$4,800 (New Sod and Grass / Topsoil / Treatment / Over-seeding), \$2,020 (Clothing Allowance - 2 Employees), \$200 (Safety Equipment - 2 Employees), \$1,560 (Cell Phones - 2 Employees), \$170 (PW Software), \$9,920 (Replace Playground Bark).
10-70-255 EQUIPMENT RENTAL AND LEASE	9,750.00	10,563.05	17,168.00	61.5%	N/A	13,210	General Fund	\$3,000 (Backhoe #1), \$3,000 (Backhoe #2), \$3,170 (Mini Excavator), \$2,380 (Skid Loader), \$1,660 (Mower Attachment for Toolcat).
10-70-270 UTILITIES	9,744.09	10,763.96	16,160.00	66.6%	9,226.25	16,850	General Fund	Water, Power, Garbage, Natural Gas, Sewer.
10-70-290 TRAILS	0.00	0.00	14,000.00	0.0%	0.00	50,000	General Fund	Annual Maintenance.
10-70-330 EDUCATION AND TRAINING	0.00	545.00	1,000.00	54.5%	467.14	1,000	General Fund	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%	70,073.24	189,755	8,819.00 4.87%	

**GENERAL FUND
EXPENDITURES**

(FY 2020 Budget - Proposed Adopted)

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
<u>CEMETERY</u>								
10-77-110 SALARIES AND WAGES	50,255.47	0.00	0.00	#DIV/0!	0.00	0	General Fund	
10-77-130 EMPLOYEE BENEFITS	17,529.96	0.00	0.00	#DIV/0!	0.00	0	General Fund	
10-77-250 EQUIP,SUPPLIES & MAINTENANCE	20,441.95	9,119.51	22,000.00	41.5%	7,816.72	23,810	General Fund	\$9,000 (Sprinkler and Landscaping Supplies), \$5,000 (Sand for Top Soil Screener), \$2,020 (Clothing Allowance - 2 Employees), \$200 (Safety Equipment - 2 Employees), \$1,560 (Cell Phone - 2 Employees), \$500 (Paint for Cemetery Building), \$1,800 (Laptop Computer), \$1,000 (Drone), \$1,620 (Flower Hanging Baskets), \$170 (PW Software), \$940 (7 Flagpoles).
10-77-255 EQUIPMENT RENTAL AND LEASE	7,250.00	10,313.05	17,168.00	60.1%	N/A	13,210	General Fund	\$3,000 (Backhoe #1), \$3,000 (Backhoe #2), \$3,170 (Mini Excavator), \$2,380 (Skid Loader), \$1,660 (Mower Attachment for Toolcat).
10-77-270 UTILITIES	3,021.15	3,200.44	7,736.00	41.4%	2,743.23	10,430	General Fund	Water, Power, Garbage, Natural Gas, Sewer.
10-77-620 CONTRACT SERVICES	22,490.56	27,194.49	39,041.00	69.7%	23,309.56	14,378	General Fund	\$13,960 (Mowing/Fertilization/Weed Control), \$418 (Flag Rotation).
TOTALS:	120,989.09	49,827.49	85,945.00	58.0%	33,869.52	61,828		-24,117.00 -28.06%
<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	3,000	General Fund	
10-78-350 TOURISM	10,049.22	16,889.22	29,525.00	57.2%	14,476.47	39,600	Transient Room Tax, Reimbursed.	\$10,000 (Advertising/Eco Dev Promotion), \$20,600 (Donations), \$6,000 (Christmas Lights for Town Square), \$500 (Flowers for Bell Towers), \$2,500 (Independence Day Fireworks).
10-78-610 MISCELLANEOUS	25.00	0.00	150.00	0.0%	N/A	100	General Fund	
TOTALS:	12,613.54	19,366.81	32,675.00	59.3%	14,476.47	42,700		10,025.00 30.68%

**GENERAL FUND
EXPENDITURES**
(FY 2020 Budget - Proposed Adopted)

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	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%	40,281.22	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	559,182.00	72.9%	349,615.05	544,004		
Highway Tax						170,000	Highway Tax	
Class C Roads (Minus Streets Dept.)						124,004	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	46,390.00	0.0%	0.00	55,362		
10-90-160 TRANSFER TO CIP FUND (OTHER)	348,500.00	0.00	465,709.00	0.0%	0.00	59,825	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						0	Resort Tax	\$100,000 (FY 17), \$200,000 (FY 18), \$300,000 (FY 19), \$400,000 (FY 20).
Capital Projects						59,825	General Fund	
10-90-170 TRANSFER TO MBA FUND	13,871.69	13,552.76	13,875.00	97.7%	11,616.65	14,200	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			
TOTALS:	1,000,816.56	468,431.74	1,172,256.00	40.0%	401,512.92	760,491	-411,765.00	-35.13%
TOTAL FUND EXPENDITURES	3,517,884.51	2,960,798.33	4,117,373.00	71.9%	N/A	4,269,665	152,291.90	3.70%
REVENUE OVER EXPENDITURES	517,746.29	1,356,750.92	0.00		N/A	0		

**BACKNET FUND
RESERVES**

(FY 2020 Budget - Proposed Adopted)

	CURRENT	OBLIGATED	REMAINING	COMMENTS
<u>RESERVES</u>				
15-11500 CASH IN CHECKING (ZIONS BANK)	8,243.69	-3,500.00	4,743.69	
15-11-520 PETTY CASH	300.00	0.00	300.00	
	<u>8,543.69</u>	<u>-3,500.00</u>	<u>5,043.69</u>	

**BACKNET FUND
REVENUE**

(FY 2020 Budget - Proposed Adopted)

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
<u>RESTITUTION REVENUE</u>								
15-31-250 RESTITUTION REVENUE	1,588.56	4,618.36	500.00	923.7%	3,958.59	500	Restitution	
TOTALS:	1,588.56	4,618.36	500.00	923.7%	3,958.59	500	0.00	
							0.00%	
<u>TRANSFERS AND CONTRIBUTIONS</u>								
15-33-103 APPROPRIATED FUND BALANCE	0.00	0.00	3,500.00	0.0%	0.00	3,500	Restitution	
TOTALS:	0.00	0.00	3,500.00	0.0%	0.00	3,500	0.00	
							0.00%	
TOTAL FUND REVENUE	1,588.56	4,618.36	4,000.00	115.5%	N/A	4,000	0.00	
							0.00%	

**BACKNET FUND
EXPENDITURES**

(FY 2020 Budget - Proposed Adopted)

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	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%	820.85	4,000	Restitution	
TOTALS:	3,336.92	957.66	4,000.00	23.9%	N/A	4,000	0.00	
							0.00%	
<u>PROGRAM INCOME EXPENDITURES</u>								
15-82-230 TRAVEL	0.00	0.00	0.00	#DIV/0!	0.00	0	Program Income	
15-82-250 EQUIP, SUPPLIES & OPERATING	0.00	0.00	0.00	#DIV/0!	0.00	0	Program Income	
TOTALS:	0.00	0.00	0.00	#DIV/0!	0.00	0	0.00	
							#DIV/0!	
TOTAL FUND EXPENDITURES	3,336.92	957.66	4,000.00	23.9%	N/A	4,000	0.00	
							0.00%	
REVENUE OVER EXPENDITURES	-1,748.36	3,660.70	0.00		N/A	0		

**COMMUNITY DEVELOPMENT AND RENEWAL AGENCY FUND
REVENUE**

(FY 2020 Budget - Proposed Adopted)

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	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%	40,281.22	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>40,281.22</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>	N/A	<u>87,100</u>	0.00 0.00%	

**COMMUNITY DEVELOPMENT AND REVNEWAL AGENCY FUND
EXPENDITURES**

(FY 2020 Budget - Proposed Adopted)

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	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). 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%	25,654.65	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%	14,626.57	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>	<u>0.00%</u>
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>	<u>0.00%</u>
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 2020 Budget - Proposed Adopted)

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
<u>MISCELLANEOUS REVENUE</u>								
41-36-100 INTEREST EARNINGS	278.31	399.60	0.00	#DIV/0!	342.51	400		
TOTALS:	278.31	399.60	0.00	#DIV/0!	342.51	400	400.00	
							#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%	11,616.65	14,200	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%	11,616.65	14,200	325.00	
							2.34%	
TOTAL FUND REVENUE	14,150.00	13,952.36	13,875.00	100.6%	11,959.17	14,600.00	725.00	
							5.23%	

**MUNICIPAL BUILDING AUTHORITY FUND
EXPENDITURES**

(FY 2020 Budget - Proposed Adopted)

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
<u>DEBT SERVICE</u>								
41-47-827 CEMETERY BOND - PRINCIPAL	11,000.00	11,000.00	11,000.00	100.0%	N/A	12,000	General Fund	
41-47-829 CEMETERY BOND - INTEREST	1,750.00	1,475.00	1,475.00	100.0%	N/A	1,200	General Fund	2.5% Interest Rate.
TOTALS:	12,750.00	12,475.00	12,475.00	100.0%	N/A	13,200	725.00 5.81%	
<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	14,600	725.00 5.23%	
REVENUE OVER EXPENDITURES	0.00	77.36	0.00		N/A	0		

**CAPITAL IMPROVEMENT PROJECTS FUND
RESERVES**

(FY 2020 Budget - Proposed Adopted)

	CURRENT	OBLIGATED	REMAINING	COMMENTS
<u>RESERVES</u>				
45-11600 PTIF - CIP	2,408,332.24	-436,968.00	1,971,364.24	Public Treasurers' Investment Fund (PTIF)
45-29805 Buildings	36,160.00	-36,160.00	0.00	\$20,000 (FY 2017), \$15,000 (FY 2016), \$5,000 (FY 2015). Building Rental Fees.
45-29810 Cemetery	335,847.39	-90,000.00	245,847.39	\$7,000 (FY 2017), \$10,000 (FY 2016). Sale of Burial Lots.
45-29815 Parks	37,337.50	-37,337.00	0.50	\$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	0.00	109,297.95	\$41,000 (FY 2016), \$10,000 (FY 2015). To be used for tourism and economic development.
45-29830 Vehicle Replacement (PW)	466,014.18	153,000.00	619,014.18	\$19,600 (FY 2016).
45-29835 Vehicle Replacement (Other)	23,225.00	8,679.00	31,904.00	\$4,000 (Building Safety), \$1,000 (Planning), \$1,000 (Administrative).
45-11605 PTIF - TRAIL IMPACT RESTRICTED	314,576.58	-247,580.00	66,996.58	Public Treasurers' Investment Fund (PTIF) - Restricted
45-11620 PTIF - PARK IMPACT RESTRICTED	347,256.39	51,000.00	398,256.39	Public Treasurers' Investment Fund (PTIF) - Restricted
45-11625 PTIF - PARKS CONTRIBUTION	142,439.31	-63,170.00	79,269.31	Public Treasurers' Investment Fund (PTIF)
45-11635 PTIF - TRANS IMPACT FEE	70,318.77	193,700.00	264,018.77	Public Treasurers' Investment Fund (PTIF) - Restricted
45-11640 PTIF - ROADS	221,887.66	19,004.00	240,891.66	Public Treasurers' Investment Fund (PTIF) - Restricted
	4,532,692.97	-485,832.00	4,046,860.97	

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.

301,769.75 Uncommitted amount in excess or deficit of the required reserve.

**CAPITAL IMPROVEMENT PROJECTS FUND
REVENUE**

(FY 2020 Budget - Proposed Adopted)

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
REVENUE								
45-30-100 INTEREST EARNINGS	48,245.83	82,154.71	80,000.00	102.7%	70,418.32	80,000		
45-30-110 INTEREST EARNINGS/PARKS	7,070.10	12,311.22	11,000.00	111.9%	10,552.47	11,000		
45-30-130 INTEREST EARNINGS/TRANS IMPACT	17,723.44	1,420.54	1,200.00	118.4%	1,217.61	1,200		
45-30-134 INTEREST EARNINGS/TRAIL IMPACT	5,269.39	8,997.94	8,500.00	105.9%	7,712.52	8,500		
45-30-200 MISCELLANEOUS	0.00	3,000.00	0.00	#DIV/0!	2,571.43	0		
45-30-500 PARK IMPACT FEES	59,000.00	78,000.00	70,000.00	111.4%	66,857.14	70,000		70? 50 New Construction (FY 2019), 70 New Construction (FY 2018), 83 New Construction (FY 2017), 80 New Construction (FY 2016), 70 (FY 2015).
45-30-505 PARK CONTRIBUTION	87,789.17	0.00	0.00	#DIV/0!	0.00	0		
45-30-510 TRANS IMPACT FEES	182,285.12	214,500.00	192,500.00	111.4%	183,857.14	192,500		70? 50 New Construction (FY 2019), 70 New Construction (FY 2018), 83 New Construction (FY 2017), 80 New Construction (FY 2016), 70 (FY 2015).
45-30-520 TRAILS IMPACT FEES	47,554.00	62,868.00	56,420.00	111.4%	53,886.86	56,420		70? 50 New Construction (FY 2019), 70 New Construction (FY 2018), 83 New Construction (FY 2017), 80 New Construction (FY 2016), 70 (FY 2015).
45-30-600 GF (STREETS)	493,239.17	407,884.22	559,182.00	72.9%	349,615.05	544,004		
Highway Tax						170,000	Highway Tax	0
Class C Roads (Minus Streets Dept.)						124,004	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%	1,254.00	1,500		
45-30-604 GF (EQUIP MAINT - VEH REPL)	153,000.00	153,000.00	153,000.00	100.0%	131,142.86	153,000		
45-30-606 GF (PLANNING - VEH REPL)	1,470.00	1,463.00	1,463.00	100.0%	1,254.00	1,500		
45-30-608 GF (BUILD SAFETY - VEH REPL)	5,680.00	5,679.00	5,679.00	100.0%	4,867.71	5,679		
45-30-650 GF (OTHER)	348,500.00	0.00	465,709.00	0.0%	0.00	59,825	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 2020 Budget - Proposed Adopted)

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
Transient Room Tax							0 Transient Room Tax	0
Resort Tax							0 Resort Tax	\$100,000 (FY 17), \$200,000 (FY 18), \$300,000 (FY 19), \$400,000 (FY 20).
Capital Projects						59,825	General Fund	0
45-30-891 APPROPRIATED FUND BALANCE	0.00	0.00	3,150,380.00	0.0%	N/A	1,670,960	CIP Reserves	
CIP - General						576,793		\$40,000 (Parking), \$25,000 (Sidewalk Improvements), \$39,540 (Town Hall), \$108,760 (Community Center), \$100,000 (Office Building), \$5,000 (Maintenance Building), \$5,000 (Wayfinding Signs), \$25,000 (Rebuild Dutch Canyon/River Road Trail), \$12,663 (Town Square), \$12,000 (Park Improvements), \$25,000 (Centennial Committee Monument), \$178,830 (Vehicles).
Buildings						36,160		\$36,160 (Town Hall).
Cemetery						90,000		\$90,000 (Cemetery Roads).
Parks						37,337		\$37,337 (Town Square).
Trails								
Transient Room Tax								
Vehicle Replacement (PW)								
Vehicle Replacement (Other)								
Trails Impact Fees						312,500		\$312,500 (New Trails).
Park Impact Fees						30,000		\$30,000 (Michie Lane Park Improvements).
Parks Annexation Contribution						63,170		\$63,170 (Valais Park Improvements),
Transportation Impact Fees								
Roads						525,000		\$250,000 (Surface Treatments), \$150,000 (600 North), \$125,000 (2020 Road Improvements).
TOTALS:	1,458,296.22	1,032,741.63	4,756,496.00	21.7%	N/A	2,856,088		-1,900,408.00 -39.95%
TOTAL FUND REVENUE	1,458,296.22	1,032,741.63	4,756,496.00	21.7%	N/A	2,856,088		-1,900,408.00 -39.95%

**CAPITAL IMPROVEMENT PROJECTS FUND
EXPENDITURES**

(FY 2020 Budget - Proposed Adopted)

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
<u>CIP - PARKING</u>								
45-63-100 MAIN STREET	0.00	0.00	0.00	#DIV/0!	0.00	40,000	PTIF - CIP	Put into parking reserve account.
TOTALS:	0.00	0.00	0.00	#DIV/0!	0.00	40,000	40,000.00 #DIV/0!	
<u>CIP - SIDEWALKS</u>								
45-64-700 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.
45-64-705 2019 SIDEWALK IMPROVEMENTS	0.00	14,881.16	25,000.00	59.5%	12,755.28	0	PTIF - CIP	\$15,000 (Grind Down Trip Hazards), \$10,000 (Replacement). \$25,000 each year.
TOTALS:	0.00	14,881.16	25,000.00	59.5%	12,755.28	25,000	0.00 0.00%	
<u>CIP - BUILDINGS</u>								
45-65-204 TOWN HALL	0.00	5,276.35	0.00	#DIV/0!	4,522.59	75,700	PTIF - CIP (Buildings) (\$36,160), PTIF - CIP (\$39,540).	\$1,500 (Paint Stucco Basement Access), \$4,200 (Replace Heating/Cooling Units in Art Association Rented Office Space), \$70,000 (Replace Wood Floor in Main Room).
45-65-215 COMMUNITY CENTER	1,841.50	0.00	0.00	#DIV/0!	0.00	108,760	PTIF - CIP	\$1,400 (Replace Water Fountain), \$2,500 (Paint Multi-Purpose Room Walls), \$400 (Stage Area Lights), \$11,000 (Replace Heating/Cooling Units), \$10,460 (Refinish Floor in Multi-Purpose Room), \$5,000 (Window Shutters and Boxes), \$10,000 (Update Façade), \$30,000 (Paint Interior), \$20,000 (Recarpet Council Chambers), \$3,000 (New Chairs for Council Chambers), \$15,000 (Refinish or Install Another Type of Flooring in Multi-Purpose Room).
45-65-217 OFFICE BUILDING	8,674.11	0.00	27,000.00	0.0%	0.00	100,000	PTIF - CIP	\$75,000 (Reception area and security improvements), \$15,000 (New Carpet), \$10,000 (New Furniture for Conference Rooms).
45-65-223 MAINTENANCE BUILDING	267,770.77	215,838.39	250,000.00	86.3%	185,004.33	5,000	PTIF - CIP	\$5,000 (Heating/Cooling Unit).
45-65-225 MAINTENANCE BUILDING YARD	183,868.91	217,813.05	225,000.00	96.8%	186,696.90	0	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%	401,734.38	289,460	-212,540.00 -42.34%	

**CAPITAL IMPROVEMENT PROJECTS FUND
EXPENDITURES**

(FY 2020 Budget - Proposed Adopted)

2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
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**CAPITAL IMPROVEMENT PROJECTS FUND
EXPENDITURES**

(FY 2020 Budget - Proposed Adopted)

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
<u>CIP - STREETS</u>								
45-66-310 SURFACE TREATMENTS	178,447.36	169,016.57	250,000.00	67.6%	144,871.35	250,000	PTIF - Roads	\$250,000 Per Year.
45-66-336 SWISS ALPINE ROAD	0.00	177,845.37	190,000.00	93.6%	152,438.89	0	PTIF - Roads	In conjunction with Saint-Prex Estates.
45-66-342 600 NORTH	0.00	20,461.06	150,000.00	13.6%	17,538.05	150,000	PTIF - Roads, Impact Fees - Roads	In conjunction with Remund Farms PUD.
45-66-380 SIGNAGE	0.00	0.00	5,000.00	0.0%	0.00	5,000		\$20,000 (Wayfinding Signs, \$15,000 Reimbursed by HVTD).
45-66-703 2016 ROAD IMPROVEMENTS	0.00	9,295.00	9,300.00	99.9%	7,967.14	0	PTIF - Roads	
45-66-704 2017 ROAD IMPROVEMENTS	1,711,017.58	276,987.08	290,000.00	95.5%	237,417.50	0	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%	10,969.83	0	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%	3,373.78	0	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%). Projects Postponed.
45-66-707 2020 ROAD IMPROVEMENTS	0.00	0.00	0.00	#DIV/0!	0.00	125,000	PTIF - Roads, Impact Fees - Roads.	250 North (Center Street to 100 West), 100 West (100 North to 250 North), Engineering (14%).
TOTALS:	2,034,417.02	670,339.30	1,053,380.00	63.6%	574,576.54	530,000		-523,380.00 -49.69%

**CAPITAL IMPROVEMENT PROJECTS FUND
EXPENDITURES**

(FY 2020 Budget - Proposed Adopted)

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	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%	7,520.83	30,000	Impact Fees - Parks	Remainder of project including installation of playground equipment.
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	0	PTIF - Parks Contribution	
45-67-413 VALAIS PARK IMPROVEMENTS	3,316.75	40,907.63	50,000.00	81.8%	35,063.68	63,170	PTIF - Parks Contribution	\$10,000 (Trees or Shade Sails at Dog Park), \$21,640 (Shade Sail #1 at Dog Park), \$10,000 (Trees at Tennis Court), \$21,530 (Sod Around Tennis Court).
45-67-415 TRAILS	-11,917.05	72,235.69	370,000.00	19.5%	61,916.31	337,500	Impact Fees - Trails, PTIF - CIP.	\$170,000 (Homestead Trails - Phase II - Visitor's Center to Cari Lane, 50% Reimbursed), \$200,000 (Center Street, 50% Reimbursed), \$25,000 (Dutch Fields/River Road Trail - Dutch Fields HOA Contribute Additional \$25,000), \$255,000 (2020 Grant, 50% Reimbursed).
45-67-418 SKATING RINK	0.00	0.00	32,000.00	0.0%	0.00	0		
45-67-419 TOWN SQUARE IMPROVEMENTS	5,611.55	0.00	0.00	#DIV/0!	0.00	50,000	PTIF - CIP (Parks) (\$37,337), PTIF - CIP (\$12,663).	\$32,400 (Re-landscaping). \$17,600 (Replace Light Poles).
45-67-420 IMPROVEMENTS	0.00	0.00	0.00	#DIV/0!	0.00	12,000	PTIF - CIP	\$5,000 (Fiberglass Flower Pots for Main Street Parkstrip), \$5,000 (Benches for Main Street Parkstrip), \$2,000 (Flowers).
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%	104,500.82	517,670	-234,330.00	-31.16%
<u>CIP - CEMETERY</u>								
45-68-512 IMPROVEMENTS	0.00	11,378.00	279,000.00	4.1%	9,752.57	90,000	PTIF - CIP (Cemetery)	\$80,000 (Remainder of Project to Replace and Extend Roads), \$10,000 (Misc.).
TOTALS:	0.00	11,378.00	279,000.00	4.1%	9,752.57	90,000	-189,000.00	-67.74%

**CAPITAL IMPROVEMENT PROJECTS FUND
EXPENDITURES**

(FY 2020 Budget - Proposed Adopted)

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	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	1,185,128		
Interest Earnings						80,000		
Interest Earnings - Park Impact Fees						11,000		
Interest Earnings - Trans. Impact Fees						1,200		
Interest Earnings - Trails Impact Fees						8,500		
Park Impact Fees						70,000		
Parks Annexation Contribution						0		
Transportation Impact Fees						192,500		
Trail Impact Fees						56,420		
Highway Tax						170,000	Highway Tax	
Class C Roads (Minus Streets Dept.)						124,004	Class C Road	
Road Improvements						250,000	General Fund	Minimum of \$250,000 Each Year.
GF (Admin - Veh Repl)						1,500		
GF (Equip Maint. - Veh Repl)						153,000		
GF (Planning - Veh Repl)						1,500		
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						0	Resort Tax	\$100,000 (FY 17), \$200,000 (FY 18), \$300,000 (FY 19), \$400,000 (FY 20).
Capital Projects						59,825	General Fund	
TOTALS:	0.00	0.00	1,606,116.00	0.0%	N/A	1,185,128	-420,988.00	-26.21%
TOTAL FUND EXPENDITURES	2,840,077.17	1,607,297.21	4,756,496.00	33.8%	N/A	2,856,088	-1,900,408.00	-39.95%
REVENUE OVER EXPENDITURES	-1,381,780.95	-574,555.58	0.00		N/A	0		

**WATER FUND
RESERVES**

(FY 2020 Budget - Proposed Adopted)

	CURRENT	OBLIGATED	REMAINING	COMMENTS
<u>RESERVES</u>				
51-11610 PTIF - WATER ACCOUNT	6,148,989.73	-1,909,094.00	4,239,895.73	Public Treasurers' Investment Fund (PTIF)
51-11613 PTIF - MIDWAY WATER LEASES	1,101,618.18	7,340.00	1,108,958.18	Public Treasurers' Investment Fund (PTIF), Combine with PTIF - Water Account
51-11615 PTIF - WT SYSTEM IMPROVEMENT	28,569.89	-15,620.00	12,949.89	Public Treasurers' Investment Fund (PTIF) - Restricted
51-11616 PTIF - WATER IMPACT FEE	56,755.00	162,100.00	218,855.00	Public Treasurers' Investment Fund (PTIF) - Restricted
	<u>7,335,932.80</u>	<u>-1,755,274.00</u>	<u>5,580,658.80</u>	

1,879,265.04 Five year average for Water Fund revenue. Adopted policy states that Midway City shall maintain at all times a reserve account in its PTIF - Water account. The balance in this account shall be no less than 50% of the average, over the previous five years, for CIP Fund revenue.

939,632.52 50% of five year average for Water Fund revenue.

2,360,630.69 Uncommitted amount in excess or deficit of the required reserve.

**WATER FUND
REVENUE**
(FY 2020 Budget - Proposed Adopted)

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
REVENUE								
51-37-100 WATER SALES	901,842.94	922,919.76	950,000.00	97.1%	791,074.08	950,000		Includes previous water rate increase (37%).
51-37-120 WATER LEASES	128,301.57	131,484.24	100,000.00	131.5%	112,700.78	130,000		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	7,311.00	7,659.78	8,000.00	95.7%	6,565.53	8,000		
51-37-140 COTTAGES ON GREEN PUMPING FEES	42,888.23	44,428.03	45,000.00	98.7%	38,081.17	45,000		
51-37-145 IRR. ASSESSMENT (CLASS B)	234,205.47	245,657.14	250,000.00	98.3%	210,563.26	250,000		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 TRANSFER FEE	2,850.00	2,700.00	2,500.00	108.0%	2,314.29	2,500		
51-37-170 INTEREST EARNINGS	91,790.07	163,449.26	140,000.00	116.7%	140,099.37	140,000		
51-37-200 WATER IMPACT FEE	132,628.33	188,600.00	161,000.00	117.1%	161,657.14	161,000		70? 50 New Construction (FY 2019), 70 New Construction (FY 2018), 83 New Construction (FY 2017), 80 New Construction (FY 2016), 70 (FY 2015).
51-37-205 INTEREST EARNINGS/WATER IMPACT	4,165.79	1,251.62	1,100.00	113.8%	1,072.82	1,100		
51-37-210 WATER CONNECTION/HOOKUP	55,026.00	107,900.00	95,000.00	113.6%	92,485.71	95,000		
51-37-760 HEBER POWER & LIGHT DIVIDEND	37,500.00	9,375.00	14,000.00	67.0%	8,035.71	14,000		
51-37-910 APPROPRIATED FUND BALANCE	0.00	0.00	954,142.00	0.0%	N/A	3,203,608		
Water - General						2,713,828		\$250,000 (Class B Assessment), \$188,100 (2019 Water Improvments), \$2,275,728 (2020 Water Improvements).
Water Leases						122,660		\$80,000 (Cooperative Service Payments), \$42,660 (M&I Water Lease).
Water System Improvement						367,120		\$130,000 (600 North Water Line), \$237,120 (Gerber Tank Line).
Water Impact Fees								
TOTALS:	1,638,509.40	1,825,424.83	2,720,742.00	67.1%	N/A	5,000,208	2,279,466.00	83.78%

**WATER FUND
REVENUE**
(FY 2020 Budget - Proposed Adopted)

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
TOTAL FUND REVENUE	1,638,509.40	1,825,424.83	2,720,742.00	67.1%	N/A	5,000,208	2,279,466.00 83.78%	

**WATER FUND
EXPENDITURES**
(FY 2020 Budget - Proposed Adopted)

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
EXPENDITURES								
51-40-110 SALARIES AND WAGES	137,191.99	83,296.40	108,518.00	76.8%	71,396.91	125,020	Water Fund	2 Public Works Employee (40 hrs. wk. each), Jennifer Sweat, Cathy Covington. Includes COLA.
51-40-130 EMPLOYEE BENEFITS	50,726.89	27,390.07	51,340.00	53.4%	23,477.20	55,394	Water Fund	2 Public Works Employee (40 hrs. wk. each), Jennifer Sweat, Cathy Covington. Includes COLA.
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%	6,403.64	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%	2,148.85	9,600	Water Fund	
51-40-245 COMPUTER SUPPORT	5,150.00	1,200.00	7,800.00	15.4%	1,028.57	6,370	Water Fund	\$3,900 (SCADA System Software and Support), \$2,300 (Sensus Software Support), \$170 (PW Software).
51-40-250 EQUIP,SUPPLIES & MAINTANANCE	9,617.48	28,626.79	16,000.00	178.9%	24,537.25	30,000	Water Fund	\$20,220 (Supplies), \$6,000 (Chlorine Gas), \$2,020 (Clothing Allowance - 2 PW Employees), \$200 (Safety Equipment - 2 PW Employees), \$1,560 (Cell Phone - 2 PW Employees).
51-40-255 EQUIPMENT RENTAL\REPLACE	7,250.00	11,668.00	13,834.00	84.3%	10,001.14	11,550	Water Fund	\$3,000 (Backhoe #1), \$3,000 (Backhoe #2), \$3,170 (Mini Excavator), \$2,380 (Skid Loader).
51-40-260 REPAIRS,CONNECTIONS,EXTENSION	79,288.87	56,161.95	100,000.00	56.2%	48,138.81	70,000	Water Fund	
51-40-270 UTILITIES	37,170.63	35,033.75	75,000.00	46.7%	30,028.93	49,300	Water Fund	Power. Includes Alpenhof-Weber Well.
51-40-310 PRO & TECHNICAL SERVICES	20,580.59	6,463.41	12,000.00	53.9%	5,540.07	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%	2,890.05	6,450	Water Fund	\$5,500 (Water Conference - 4 Employees), \$400 (Confined Space Training), \$550 (Trench Safety Training Software).
51-40-340 IRR. ASSESSMENTS (CLASS A)	820.00	0.00	1,202.00	0.0%	0.00	1,302	Water Fund	\$1,100 (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 2020 Budget - Proposed Adopted)

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
51-40-350 IRR. ASSESSMENTS (CLASS B)	445,000.00	0.00	250,000.00	0.0%	0.00	250,000	Pass Through	Annual 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%	49,092.48	80,000	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%	900.00	1,900	Water Fund	Rural Water Association
51-40-610 MISCELLANEOUS	171.04	174.73	3,000.00	5.8%	149.77	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%	62,057.14	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	150.00	98.8%	127.03	0	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 2020 Budget - Proposed Adopted)

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
51-40-705 2018 WATER SYSTEM IMPROVEMENTS	0.00	0.00	71,820.00	0.0%	0.00	0	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%	4,387.66	188,100	PTIF - Water, Impact Fees - Water.	\$165,000 (Tate Lane Water Line), \$23,100 (Engineering - 14%).
51-40-707 2020 WATER SYSTEM IMPROVEMENTS	0.00	0.00	0.00	#DIV/0!	0.00	2,275,728	PTIF - Water	
51-40-710 CAPITAL OUTLAY - 600 N WL	0.00	0.00	120,000.00	0.0%	0.00	130,000	PTIF - Water System Improvement, Impact Fees - Water	In conjunction with Remund Farms PUD. Upsize water line.
51-40-711 CAPITAL OUTLAY - SWISS ALPINE	0.00	0.00	15,000.00	0.0%	0.00	0	PTIF - Water System Improvement	In conjunction with Saint-Prex Estates. Connect water lines.
51-40-774 CAPITAL OUTLAY - GERBER LINE	0.00	0.00	0.00	#DIV/0!	0.00	0	PTIF - Water System Improvement	
51-40-778 CAPITAL OUTLAY - WATER SYSTEM	0.00	18,606.93	20,000.00	93.0%	15,948.80	0	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	907,406.00	0.0%	0.00	1,448,334		
Water Leases						130,000		
Water System Improvements						351,500		
Water Impact Fees						161,000		
Interest Earnings - Water Impact Fees						1,100		
HL&P Dividend						14,000		
Surplus						790,734		
TOTALS:	1,138,649.94	458,951.05	2,720,742.00	16.9%	N/A	5,000,208	2,279,466.00	83.78%
TOTAL FUND EXPENDITURES	1,138,649.94	458,951.05	2,720,742.00	16.9%	N/A	5,000,208	2,279,466.00	

**WATER FUND
EXPENDITURES**
(FY 2020 Budget - Proposed Adopted)

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
							83.78%	
REVENUE OVER EXPENDITURES	499,859.46	1,366,473.78	0.00		N/A	0		

**ICE SHEET FUND
RESERVES**

(FY 2020 Budget - Proposed Adopted)

	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 2020 Budget - Proposed Adopted)

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
<u>OPERATING REVENUE</u>								
57-37-700 CONCESSIONS	53,993.75	0.00	70,898.00	0.0%	N/A	70,898.00		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	46,390.00	0.0%	0.00	55,362	General Fund	
TOTALS:	68,484.35	0.00	46,390.00	0.0%	0.00	55,362	8,972.00	
							19.34%	
TOTAL FUND REVENUE	122,478.10	0.00	117,288.00	0.0%	N/A	126,260	8,972.00	
							7.65%	

**ICE SHEET FUND
EXPENDITURES**
(FY 2020 Budget - Proposed Adopted)

	2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
<u>OPERATING EXPENDITURES</u>								
57-70-110 SALARIES - WAGES	31,885.42	31,473.55	38,400.00	82.0%	26,977.33	41,040		
57-70-130 EMPLOYEE BENEFITS	4,154.70	2,407.82	2,938.00	82.0%	2,063.85	3,140		
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%	7,445.77	9,000		
57-70-280 UTILITIES	24,400.67	18,263.26	20,000.00	91.3%	15,654.22	12,000		
57-70-290 TELEPHONE	466.20	531.48	560.00	94.9%	455.55	740		\$500 (Phone), \$240 (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	3,120		Chiller Preventative Maintenance Agreement.
TOTALS:	135,211.34	77,627.84	99,368.00	78.1%	N/A	94,440	-4,928.00	
							-4.96%	
<u>NON-OPERATING EXPENDITURES</u>								
57-71-730 CAPITAL OUTLAY - IMPROVEMENTS	0.00	11,019.00	11,100.00	99.3%	9,444.86	25,000		Move to reserve account.
57-71-740 CAPITAL OUTLAY EQUIPMENT	0.00	0.00	6,820.00	0.0%	0.00	6,820		Replace ice skates. 80 per year for 5 years (5 of 5 years).
TOTALS:	0.00	11,019.00	17,920.00	61.5%	9,444.86	31,820	13,900.00	
							77.57%	
<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	117,288.00	75.6%	N/A	126,260	8,972.00	
							7.65%	
REVENUE OVER EXPENDITURES	-12,733.24	-88,646.84	0.00		N/A	0		