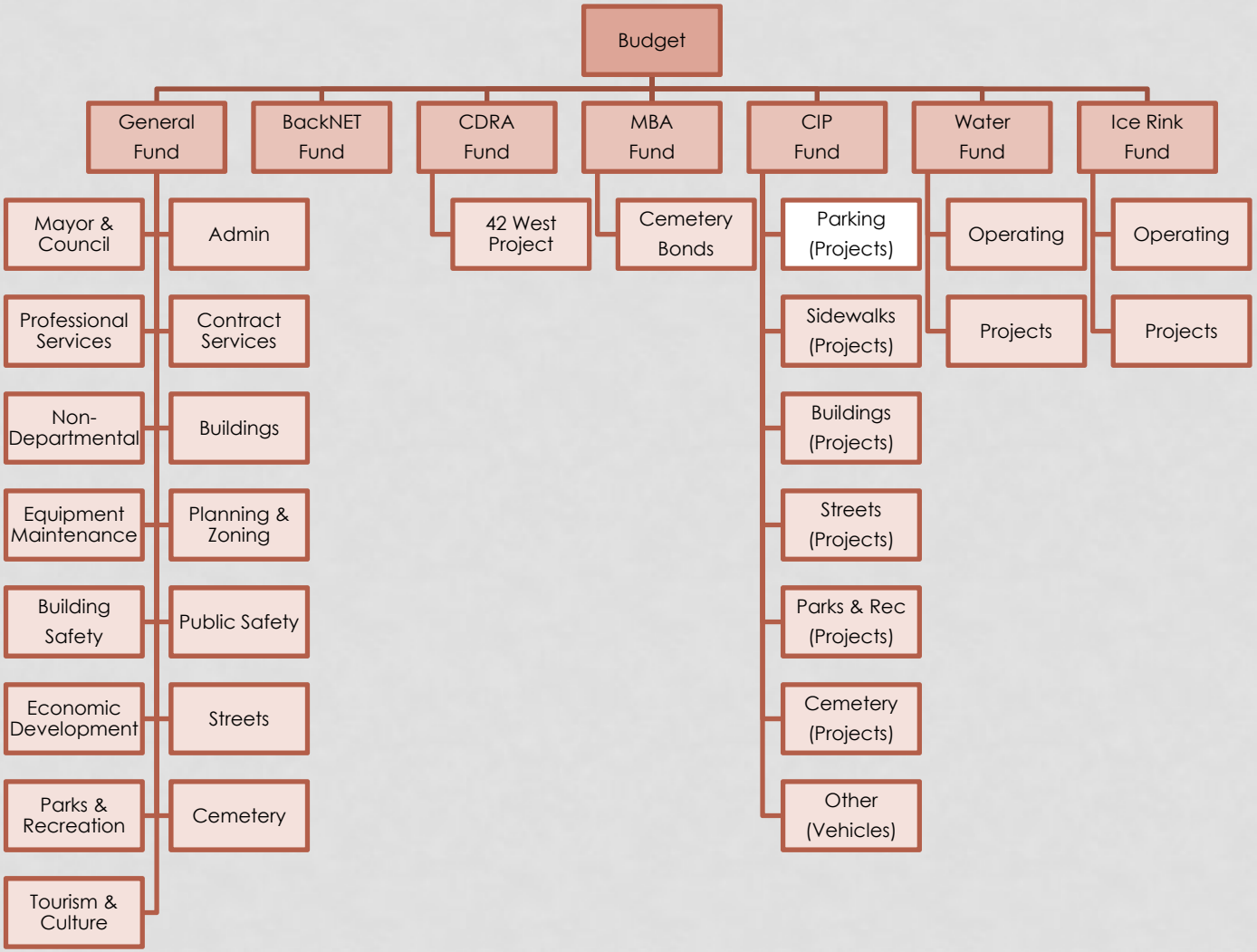
FY 2020
Proposed Tentative Budget

(5/6/2019)

BUDGETS


Budget
General Fund
BackNET Fund
CDRA Fund
MBA Fund
CIP Fund
Water Fund
Ice Rink Fund
Mayor & Council
Admin
Professional Services
Contract Services
Non-Departmental
Buildings
Equipment Maintenance
Planning & Zoning
Building Safety
Public Safety
Economic Development
Streets
Parks & Recreation
Cemetery
Tourism & Culture
42 West Project
Cemetery Bonds
Parking (Projects)
Sidewalks (Projects)
Buildings (Projects)
Streets (Projects)
Parks & Rec (Projects)
Cemetery (Projects)
Other (Vehicles)
Operating
Projects
Operating
Projects

GENERAL FUND
RESERVES
(FY 2020 Budget - Proposed Tentative)

		CURRENT	OBLIGATED	REMAINING	COMMENTS
	RESERVES				
01-11120	CASH- XPRESS DEPOSIT ACCOUNT	91,291.12	0.00	91,291.12	Xpress Bill Pay
01-11130	CASH - GRAND VALLEY BANK	957,168.71	0.00	957,168.71	Grand Valley Bank
10-11610	PTIF - GENERAL ACCOUNT	199,470.80	0.00	199,470.80	Public Treasurers' Investment Fund (PTIF)
		1,247,930.63	0.00	1,247,930.63	
			5%	212,133.25	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%	1,060,666.25	

GENERAL FUND
REVENUE
(FY 2020 Budget - Proposed Tentative)

		2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
	TAXES								
10-31-100	PROPERTY TAX	739,482.27	766,122.19	766,122.00	100.0%	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	32,395.75	40,000.00	81.0%	43,194.33	35,000		Tax on automobiles, boats, snowmobiles, etc.
10-31-200	TAX REDEMPTION	35,104.71	17,174.85	12,985.00	132.3%	22,899.80	10,000		Taxes collected for prior years.
10-31-205	PENALTIES AND INTEREST	3,386.35	1,030.84	976.00	105.6%	1,374.45	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	693,424.64	825,000.00	84.1%	924,566.19	825,000		
10-31-400	FRANCHISE TAXES	422,909.00	313,620.27	420,000.00	74.7%	418,160.36	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	88,168.42	110,000.00	80.2%	117,557.89	110,000		Should be spend on items related to economic development. 1% tax.
10-31-700	RESORT TAX	604,537.52	548,271.55	650,000.00	84.3%	731,028.73	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	157,884.22	170,000.00	92.9%	210,512.29	170,000		Transferred to CIP Fund.
	TOTALS:	2,927,839.28	2,618,092.73	2,990,083.00	87.6%	N/A	2,985,700	-4,383.00	
								-0.15%	
	LICENSES AND PERMITS								
10-32-100	BUSINESS LICENSES AND PERMITS	29,765.00	29,947.50	29,497.00	101.5%	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	300.00	300.00	100.0%	N/A	300		
10-32-210	BUILDING PERMITS	223,636.00	232,915.68	250,000.00	93.2%	310,554.24	300,000		
10-32-211	PLAN CHECK, DEPOSITS & OTHER	140,977.19	155,372.47	150,000.00	103.6%	207,163.29	150,000		
10-32-212	CITY SURCHARGE	434.03	354.95	400.00	88.7%	473.27	400		
10-32-230	ROAD EXCAVATION INSPECTION FEE	10,000.00	7,000.00	8,000.00	87.5%	9,333.33	8,000		$500 per road cut.
10-32-250	ANIMAL LICENSES	1,160.00	710.00	600.00	118.3%	N/A	600		Pass through to Heber City.
	TOTALS:	406,022.22	426,600.60	438,797.00	97.2%	N/A	488,300	49,503.00	
								11.28%	

GENERAL FUND
REVENUE
(FY 2020 Budget - Proposed Tentative)

		2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
	INTERGOVERNMENTAL REVENUE								
10-33-560	CLASS "C" ROAD FUNDS	221,331.31	193,883.10	225,000.00	86.2%	258,510.80	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	43,099.75	61,693.00	69.9%	57,466.33	61,000		Reimbursement for expenses.
	TOTALS:	256,032.13	236,982.85	286,693.00	82.7%	315,977.13	296,000	9,307.00	
								3.25%	
	SERVICES								
10-34-430	MSD - ADMINISTRATION	30,531.25	16,068.29	42,000.00	38.3%	21,424.39	42,000		Paid quarterly. Reimbursement for expenses.
10-34-435	MSD - PUBLIC WORKS	33,243.75	17,558.00	42,000.00	41.8%	23,410.67	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 - ADMINSTRATION	0.00	0.00	0.00	#DIV/0!	0.00	0		Was $21,510.
10-34-452	IRRIGATION CO - PUBLIC WORKS	0.00	0.00	10,000.00	0.0%	0.00	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	0.00	0.00	#DIV/0!	0.00	5,000		Reimbursed by Irrigation Company at going rate.
10-34-740	ZONING AND DEVELOPMENT FEES	44,251.50	45,312.00	44,000.00	103.0%	60,416.00	44,000		
10-34-743	DEVELOPMENT ENGINEERING FEES	210,444.76	160,598.56	160,000.00	100.4%	214,131.41	200,000		Pass through to City Engineer.
10-34-744	DEVELOPMENT LEGAL FEES	29,750.75	19,728.00	20,000.00	98.6%	26,304.00	20,000		Pass through to City Attorney.
10-34-830	BURIAL AND ASSESSMENTS	31,625.00	24,120.00	25,000.00	96.5%	32,160.00	25,000		Just burials (opening and closing).
	TOTALS:	379,847.01	283,384.85	343,000.00	82.6%	377,846.47	413,790	70,790.00	
								20.64%	

GENERAL FUND
REVENUE
(FY 2020 Budget - Proposed Tentative)

		2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
	MISCELLANEOUS								
10-36-100	INTEREST EARNINGS	3,967.73	5,201.56	6,500.00	80.0%	6,935.41	6,500		
10-36-200	RENTS - BUILDINGS	27,135.00	0.00	0.00	#DIV/0!	0.00	0		Should be used for building repairs and improvements. Transferred to CIP Fund.
10-36-201	TOWN HALL RENT	0.00	7,897.50	8,000.00	98.7%	10,530.00	8,000		Should be used for building repairs and improvements.
10-36-202	COMMUNITY CENTER RENT	0.00	3,915.00	4,500.00	87.0%	5,220.00	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%	200.00	200		Should be used for building repairs and improvements.
10-36-205	SPECIAL EVENTS	950.00	225.00	3,200.00	7.0%	300.00	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	525.00	525.00	100.0%	700.00	525		Should be used for park maintenance.
10-36-212	CENTENNIAL PARK RENT	0.00	50.00	25.00	200.0%	66.67	100		Should be used for park maintenance.
10-36-213	HAMLET PARK RENT	0.00	100.00	150.00	66.7%	133.33	150		Should be used for park maintenance.
10-36-214	VALAIS PARK RENT	0.00	200.00	200.00	100.0%	266.67	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	21,850.00	27,500.00	79.5%	29,133.33	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%	5,187.04	4,000		Includes Costco memberships ($360). Reimbursements for holiday lights.
	TOTALS:	65,890.16	44,004.34	58,800.00	74.8%	58,672.45	58,875	75.00	
								0.13%	
	CONTRIBUTIONS AND TRANSFERS								
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	3,609,065.37	4,117,373.00	87.7%	N/A	4,242,665	125,292.00	
								3.04%	
							5%	212,133.25	
							25%	1,060,666.25	

GENERAL FUND
EXPENDITURES
(FY 2020 Budget - Proposed Tentative)

		2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
	MAYOR AND COUNCIL								
10-41-110	SALARIES AND WAGES	57,251.43	42,810.93	57,081.00	75.0%	57,081.24	67,481	General Fund	Part-Time Staff Member (10 /Week)
10-41-130	EMPLOYEE BENEFITS	4,366.71	3,275.00	4,367.00	75.0%	4,366.67	9,047	General Fund	Part-Time Staff Member (10 /Week)
10-41-230	MILEAGE	0.00	148.14	2,400.00	6.2%	197.52	2,400	General Fund	$2,400 (Mileage for conferences - $400 x 6)
10-41-240	OFFICE SUPPLIES AND EXPENSE	4,788.70	1,792.83	3,600.00	49.8%	2,390.44	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	2,188.66	3,000.00	73.0%	2,918.21	6,000	General Fund	$1,000 x 6.
10-41-610	MISCELLANEOUS	587.20	1,354.48	300.00	451.5%	1,805.97	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	53,738.11	75,248.00	71.4%	N/A	93,828	18,580.00	
								24.69%	
	ADMINISTRATIVE								
10-43-125	SALARIES AND WAGES	176,031.51	129,126.85	183,917.00	70.2%	172,169.13	206,134	General Fund	$1,030 (Overtime), $20,000 (Part-Time Bookkeeper). Includes COLA.
10-43-130	EMPLOYEE BENEFITS	77,936.78	57,166.76	78,541.00	72.8%	76,222.35	76,749	General Fund	$1,030 (Overtime), $2,000 (Part-Time Bookkeeper). Includes COLA.
10-43-210	BOOKS,SUB AND MEMBERSHIPS	6,608.85	530.00	5,125.00	10.3%	706.67	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	1,945.78	2,100.00	92.7%	2,594.37	1,000	General Fund	
10-43-230	MILEAGE	39.60	350.01	1,000.00	35.0%	466.68	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	1,466.15	6,675.00	22.0%	1,954.87	6,675	General Fund	$5,000 (Office Supplies) $1200 (New Computer) $100 (Labor Posters) $375 (QuickBooks Payroll Subscription).
10-43-280	TELEPHONE	5,894.42	5,260.35	7,200.00	73.1%	7,013.80	7,200	General Fund	Office Building.
10-43-330	EDUCATION AND TRAINING	2,504.80	1,281.55	5,000.00	25.6%	1,708.73	5,000	General Fund	Payroll, Treasurer, Recorder/Deputy Recorder.
10-43-510	INSURANCE AND SURETY BONDS	73,658.91	69,055.08	62,040.00	111.3%	N/A	62,040	General Fund	$14,440 (Property), $29,110 (Liability), $900 (Treasurer/Recorder Bond), $600 (Commercial Crime), $15,690 (Workers Comp), $1,300 (Insurance Fees).
10-43-610	MISCELLANEOUS	1,350.00	390.53	2,500.00	15.6%	520.71	2,000	General Fund	$2,000 (Misc.)
10-43-735	CAPITAL OUTLAY - VEHIC REPLACE	1,470.00	0.00	1,463.00	0.0%	N/A	1,500	1,463	Transfer to CIP Fund.
	TOTALS:	349,085.07	266,573.06	355,561.00	75.0%	N/A	374,498	18,937.00	
								5.33%	

GENERAL FUND
EXPENDITURES
(FY 2020 Budget - Proposed Tentative)

		2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
	PROFESSIONAL SERVICES								
10-45-605	ACCOUNTING	11,100.00	8,700.00	18,000.00	48.3%	11,600.00	18,000	General Fund	
10-45-611	LEGAL - GENERAL	96,308.17	49,297.62	71,400.00	69.0%	65,730.16	71,000	General Fund	Flat rate for 40 hrs. per month ($60,000 with $56,400 in General Fund and $3,600 in the Water Fund). $15,000 (Litigation).
10-45-612	LEGAL - DEVELOPMENT REVIEW	53,739.00	8,844.00	20,000.00	44.2%	11,792.00	20,000	Reimbursed	Pass through Account
10-45-615	COMPUTER SERVICES	30,899.94	22,971.51	30,850.00	74.5%	30,628.68	30,500	General Fund	$16,500 (IT Support), $6,000 (Software Licenses and Data Back-up), $4,000 (Financial Software Support), $4,000 (Hardware & Labor).
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	28,982.86	40,600.00	71.4%	38,643.81	40,600	General Fund	Flat rate in 2010 contract ($45,600 with $40,600 in the General Fund and $5,000 in the Water Fund).
10-45-674	ENGINEERING - DEV. REVIEW	228,391.42	130,795.04	160,000.00	81.7%	174,393.39	200,000	Reimbursed	Pass through Account
	TOTALS:	469,221.42	260,091.03	351,150.00	74.1%	332,788.04	390,600	39,450.00	
								11.23%	
	CONTRACT SERVICES								
10-47-110	SALARIES AND WAGES	0.00	4,558.28	89,446.00	5.1%	6,077.71	68,353	Reimbursed	1 PW Employee, Becky Wood (75%). Includes COLA.
10-47-130	EMPLOYEE BENEFITS	0.00	1,841.97	42,633.00	4.3%	2,455.96	25,128	Reimbursed	1 PW Employee, Becky Wood (75%). Includes COLA.
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%	8,533.67	96,181	-38,563.00	
								-28.62%	

GENERAL FUND
EXPENDITURES
(FY 2020 Budget - Proposed Tentative)

		2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
	NON-DEPARTMENTAL								
10-50-140	PUBLIC WORKS WAGES	0.00	252,284.90	265,411.00	95.1%	336,379.87	271,455	General Fund	Distributed to the various departments at the end of the fiscal year. Includes COLA.
10-50-145	PUBLIC WORKS COMP. TIME	0.00	12,946.33	22,050.00	58.7%	17,261.77	10,537	General Fund	Snow plowing and Saturday funerals. Includes COLA.
10-50-150	PUBLIC WORK BENEFITS	0.00	104,361.34	117,265.00	89.0%	139,148.45	120,380	General Fund	Distributed to the various departments at the end of the fiscal year. Includes COLA.
10-50-250	OFFICE SUPPLIES AND EXPENSE	16,196.64	8,178.16	15,170.00	53.9%	10,904.21	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%	493.33	6,000	General Fund	
10-50-615	MISCELLANEOUS	28,921.66	1,796.62	13,095.00	13.7%	2,395.49	11,695	General Fund	$200 (Bank Expenses), $300 (CDL Medical Exams), $3,000 Newsletter Postage, $6,280 (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%	333.33	7,000	General Fund	Service contracts for copiers and plotter.
	TOTALS:	50,926.24	380,187.35	442,991.00	85.8%	506,916.47	442,631	-360.10	
								-0.08%	
	BUILDINGS								
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	15,505.80	38,075.00	40.7%	20,674.40	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	26,001.70	48,160.00	54.0%	34,668.93	48,240	General Fund	Water, Power, Garbage, Natural Gas, Sewer.
10-51-620	CONTRACT SERVICES	14,000.00	7,000.00	14,400.00	48.6%	9,333.33	19,400	General Fund	$12,600 (Cleaning of Buildings), $1,800 (Flag Maintenance and Rotation), $5,000 (HVAC Inspections).
	TOTALS:	112,698.19	48,507.50	100,635.00	48.2%	64,676.67	108,790	8,155.00	
								8.10%	

GENERAL FUND
EXPENDITURES
(FY 2020 Budget - Proposed Tentative)

		2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
	EQUIPMENT MAINTENANCE								
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	40,109.04	55,700.00	72.0%	53,478.72	45,790	General Fund	$2,020 (Clothing Allowance - 2 Employees), $200 (Safety Equipment - 2 Employees), $1,660 (Cell Phones - 2 Employees), $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	18,063.82	25,000.00	72.3%	24,085.09	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	0.00	153,000.00	0.0%	N/A	153,000	320,000	Transfer to CIP Fund.
	TOTALS:	287,253.55	58,172.86	235,700.00	24.7%	77,563.81	225,990	-9,710.00	
								-4.12%	

GENERAL FUND
EXPENDITURES
(FY 2020 Budget - Proposed Tentative)

		2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
	PLANNING AND ZONING								
10-55-110	SALARIES AND WAGES	142,821.10	115,762.62	152,790.00	75.8%	154,350.16	157,959	General Fund	Planning Director (40 hrs. wk.) and Planning Assistant (40 hrs. wk.). Additional planner considered in future. Includes COLA.
10-55-115	COMP TIME	0.00	0.00	3,150.00	0.0%	0.00	3,090	General Fund	Includes COLA.
10-55-130	EMPLOYEE BENEFITS	45,834.13	42,827.02	64,172.00	66.7%	57,102.69	61,878	General Fund	Planning Director (40 hrs. wk.) and Planning Assistant (40 hrs. wk.). Additional planner considered in future. Includes COLA.
10-55-220	PUBLIC NOTICES	4,684.77	1,445.30	3,500.00	41.3%	1,927.07	3,500	General Fund	
10-55-240	OFFICE SUPPLIES AND EXPENSE	5,745.61	2,566.18	4,156.00	61.7%	3,421.57	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	402.06	3,500.00	11.5%	536.08	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	3,167.24	11,000.00	28.8%	4,222.99	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	0.00	100.00	0.0%	0.00	100	General Fund	
10-55-735	CAPITAL OUTLAY - VEHIC REPL	1,470.00	0.00	1,463.00	0.0%	N/A	1,500	1,463	Transfer to CIP Fund.
	TOTALS:	218,215.20	169,049.42	247,086.00	68.4%	221,560.56	241,672	-5,414.00	
								-2.19%	

GENERAL FUND
EXPENDITURES
(FY 2020 Budget - Proposed Tentative)

		2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
	BUILDING SAFETY								
10-56-110	SALARIES AND WAGES	152,453.98	115,882.43	159,476.00	72.7%	154,509.91	157,338	General Fund	Building Safety Official (40 hrs. wk.), Building Inspector (40 hrs. wk.), Assistant (40 hrs. wk.). Includes COLA.
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.
10-56-130	EMPLOYEE BENEFITS	66,823.40	51,018.93	69,406.00	73.5%	68,025.24	69,237	General Fund	Building Safety Official (40 hrs. wk.), Building Inspector (40 hrs. wk.), Assistant (40 hrs. wk.). Includes COLA.
10-56-230	MILEAGE	488.40	97.77	1,000.00	9.8%	130.36	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	2,095.69	6,620.00	31.7%	2,794.25	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	5,946.02	12,000.00	49.6%	7,928.03	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	946.82	4,000.00	23.7%	1,262.43	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	355.60	2,500.00	14.2%	474.13	500	General Fund	Misc. Code Books, Etc.
10-56-650	REIMBURSABLES	0.00	59.01	500.00	11.8%	78.68	100	Reimbursed	Pass through
10-56-735	CAPITAL OUTLAY - VEHIC REPL	5,680.00	0.00	5,679.00	0.0%	N/A	5,679	5,679	Transfer to CIP Fund. Requesting additional vehicle (See CIP - Other).
	TOTALS:	245,041.50	176,897.27	262,191.00	67.5%	235,203.03	276,318	14,127.00	
								5.39%	

GENERAL FUND
EXPENDITURES
(FY 2020 Budget - Proposed Tentative)

		2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
	PUBLIC SAFETY								
10-57-110	SALARIES AND WAGES	27,620.58	21,243.41	20,462.00	103.8%	28,324.55	21,076	General Fund	Crossing Guards. Includes COLA.
10-57-130	EMPLOYEE BENEFITS	2,114.98	1,633.40	1,565.00	104.4%	2,177.87	2,333	General Fund	Crossing Guards. Includes COLA.
10-57-250	SUPPLIES & MAINTENANCE	759.96	52.92	1,000.00	5.3%	70.56	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	16,962.75	65,000.00	26.1%	22,617.00	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	117,925.86	177,917.00	66.3%	157,234.48	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	8,448.32	16,693.00	50.6%	11,264.43	16,693	Grant	Pass Through Account
10-57-675	BACKNET - EQUIP SUPPLIES OPER	23,999.67	19,335.99	30,000.00	64.5%	25,781.32	30,000	Grant	Pass Through Account
10-57-680	BACKNET - CONFIDENTIAL FUNDS	10,000.00	6,000.00	15,000.00	40.0%	8,000.00	15,000	Grant	Pass Through Account
	TOTALS:	240,310.44	191,602.65	329,437.00	58.2%	255,470.20	336,502	7,065.00	
								2.14%	
	ECONOMIC DEVELOPMENT								
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 Tentative)

		2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
	STREETS								
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	9,901.11	22,000.00	45.0%	13,201.48	18,650	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).
10-60-245	STORM DRAIN MAINTENANCE	4,510.00	1,747.50	5,000.00	35.0%	2,330.00	5,000	Class C Road	Routine Maintenance and Cleaning
10-60-250	STREET SIGN SUPPLIES & MAIN	8,111.60	8,563.78	12,334.00	69.4%	11,418.37	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%	69.33	3,000	Class C Road	Road School and Safety Trainings
10-60-470	STREET LIGHT UTILITIES	150.09	111.66	150.00	74.4%	148.88	150	Class C Road	$150 (Valais Park entrance light and River Road roundabout).
10-60-480	ROAD MATERIALS	9,506.46	18,291.43	15,000.00	121.9%	24,388.57	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	11,627.10	16,000.00	72.7%	15,502.80	12,000	Class C Road	Salt Hauling
	TOTALS:	122,184.15	56,962.58	85,818.00	66.4%	67,059.44	97,996	12,178.00	
								14.19%	

GENERAL FUND
EXPENDITURES
(FY 2020 Budget - Proposed Tentative)

		2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
	PARKS AND RECREATION								
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	23,930.63	68,435.00	35.0%	31,907.51	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	15,706.34	43,525.00	36.1%	20,941.79	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	7,060.52	16,160.00	43.7%	9,414.03	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%	726.67	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	57,805.54	180,936.00	31.9%	62,989.99	189,755	8,819.00	
								4.87%	

GENERAL FUND
EXPENDITURES
(FY 2020 Budget - Proposed Tentative)

		2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
	CEMETERY								
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	6,183.76	22,000.00	28.1%	8,245.01	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	2,022.96	7,736.00	26.1%	2,697.28	10,430	General Fund	Water, Power, Garbage, Natural Gas, Sewer.
10-77-620	CONTRACT SERVICES	22,490.56	22,406.49	39,041.00	57.4%	29,875.32	14,378	General Fund	$13,960 (Mowing/Fertilization/Weed Control), $418 (Flag Rotation).
	TOTALS:	120,989.09	40,926.26	85,945.00	47.6%	40,817.61	61,828	-24,117.00	
								-28.06%	
	TOURISM AND CULTURE								
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	-179.33	29,525.00	-0.6%	-239.11	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	2,298.26	32,675.00	7.0%	-239.11	42,700	10,025.00	
								30.68%	

GENERAL FUND
EXPENDITURES
(FY 2020 Budget - Proposed Tentative)

		2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
	TRANSFERS AND CONTRIBUTIONS								
10-90-145	TRANSFER TO CDRA FUND	76,721.35	46,994.76	87,100.00	54.0%	62,659.68	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	52,098.06	559,182.00	9.3%	69,464.08	557,004		
	Highway Tax						170,000	Highway Tax	
	Class C Roads (Minus Streets Dept.)						137,004	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	0		
10-90-160	TRANSFER TO CIP FUND (OTHER)	348,500.00	0.00	465,709.00	0.0%	0.00	0	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						0	General Fund	
10-90-170	TRANSFER TO MBA FUND	13,871.69	0.00	13,875.00	0.0%	0.00	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	0		
	TOTALS:	1,000,816.56	99,092.82	1,172,256.00	8.5%	132,123.76	658,304	-513,952.00	
								-43.84%	
	TOTAL FUND EXPENDITURES	3,517,884.51	1,893,304.96	4,117,373.00	46.0%	N/A	3,662,593	-454,780.10	
								-11.05%	
	REVENUE OVER EXPENDITURES	517,746.29	1,715,760.41	0.00		N/A	580,072		

BACKNET FUND
RESERVES
(FY 2020 Budget - Proposed Tentative)

		CURRENT	OBLIGATED	REMAINING	COMMENTS
	RESERVES				
15-11500	CASH IN CHECKING (ZIONS BANK)	7,829.00	-3,500.00	4,329.00	
15-11-520	PETTY CASH	300.00	0.00	300.00	
		8,129.00	-3,500.00	4,629.00	

BACKNET FUND
REVENUE
(FY 2020 Budget - Proposed Tentative)

		2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
	RESTITUTION REVENUE								
15-31-250	RESTITUTION REVENUE	1,588.56	4,071.30	500.00	814.3%	5,428.40	500	Restitution	
	TOTALS:	1,588.56	4,071.30	500.00	814.3%	5,428.40	500	0.00	
								0.00%	
	TRANSFERS AND CONTRIBUTIONS								
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	4,071.30	4,000.00	101.8%	N/A	4,000	0.00	
								0.00%	

BACKNET FUND
EXPENDITURES
(FY 2020 Budget - Proposed Tentative)

		2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
	RESTITUTION EXPENDITURES								
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	825.29	4,000.00	20.6%	1,100.39	4,000	Restitution	
	TOTALS:	3,336.92	825.29	4,000.00	20.6%	N/A	4,000	0.00	
								0.00%	
	PROGRAM INCOME EXPENDITURES								
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	825.29	4,000.00	20.6%	N/A	4,000	0.00	
								0.00%	
	REVENUE OVER EXPENDITURES	-1,748.36	3,246.01	0.00		N/A	0		

COMMUNITY DEVELOPMENT AND RENEWAL AGENCY FUND
REVENUE

(FY 2020 Budget - Proposed Tentative)

		2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
	CONTRIBUTIONS AND TRANSFERS								
20-39-100	TRANSFER FROM GENERAL FUND	76,721.35	46,994.76	87,100.00	54.0%	62,659.68	87,100	Tax Revenue	Concludes December 2024 or $1.2 million whichever comes first. Paid $651,305 as of January 2018.
	TOTALS:	76,721.35	46,994.76	87,100.00	54.0%	62,659.68	87,100	0.00 0.00%	
	TOTAL FUND REVENUE	76,721.35	46,994.76	87,100.00	54.0%	N/A	87,100	0.00 0.00%	

COMMUNITY DEVELOPMENT AND REVNEWAL AGENCY FUND
EXPENDITURES
(FY 2020 Budget - Proposed Tentative)

		2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
	42 WEST MAIN STREET PROJECT								
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%	39,907.24	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%	22,752.44	29,000	Tax Revenue	City. Concludes December 2024 or $1.2 million whichever comes first.
	TOTALS:	76,721.35	46,994.76	87,100.00	54.0%	N/A	87,100	0.00 0.00%	
	TOTAL FUND EXPENDITURES	76,721.35	46,994.76	87,100.00	54.0%	N/A	87,100	0.00 0.00%	
	REVENUE OVER EXPENDITURES	0.00	0.00	0.00		N/A	0		

MUNICIPAL BUILDING AUTHORITY FUND
REVENUE
(FY 2020 Budget - Proposed Tentative)

		2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
	MISCELLANEOUS REVENUE								
41-36-100	INTEREST EARNINGS	278.31	322.24	0.00	#DIV/0!	429.65	400		
	TOTALS:	278.31	322.24	0.00	#DIV/0!	429.65	400	400.00	
								#DIV/0!	
	CONTRIBUTIONS AND TRANSFERS								
41-39-210	TRANSFER FROM GENERAL FUND	13,871.69	0.00	13,875.00	0.0%	0.00	14,200	General Fund	Cemetery Bonds. Completed in 2023. Remaining balance $67,975 as of 3/31/2017.
	TOTALS:	13,871.69	0.00	13,875.00	0.0%	0.00	14,200	325.00	
								2.34%	
	TOTAL FUND REVENUE	14,150.00	322.24	13,875.00	2.3%	429.65	14,600.00	725.00	
								5.23%	

MUNICIPAL BUILDING AUTHORITY FUND
EXPENDITURES
(FY 2020 Budget - Proposed Tentative)

		2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
	DEBT SERVICE								
41-47-827	CEMETERY BOND - PRINCIPAL	11,000.00	0.00	11,000.00	0.0%	N/A	12,000	General Fund	
41-47-829	CEMETERY BOND - INTEREST	1,750.00	0.00	1,475.00	0.0%	N/A	1,200	General Fund	2.5% Interest Rate.
	TOTALS:	12,750.00	0.00	12,475.00	0.0%	N/A	13,200	725.00	
								5.81%	
	OTHER								
41-48-510	INSURANCE AND SURETY BONDS	1,400.00	0.00	1,400.00	0.0%	N/A	1,400	General Fund	
	TOTALS:	1,400.00	0.00	1,400.00	0.0%	N/A	1,400	0.00	
								0.00%	
	TOTAL FUND EXPENDITURES	14,150.00	0.00	13,875.00	0.0%	N/A	14,600	725.00	
								5.23%	
	REVENUE OVER EXPENDITURES	0.00	322.24	0.00		N/A	0		

CAPITAL IMPROVEMENT PROJECTS FUND
RESERVES
(FY 2020 Budget - Proposed Tentative)

		CURRENT	OBLIGATED	REMAINING	COMMENTS
	RESERVES				
45-11600	PTIF - CIP	2,268,707.25	80,000.00	2,348,707.25	Public Treasurers' Investment Fund (PTIF)
45-29805	Buildings	36,160.00	0.00	36,160.00	$20,000 (FY 2017), $15,000 (FY 2016), $5,000 (FY 2015). Building Rental Fees.
45-29810	Cemetery	335,847.39	0.00	335,847.39	$7,000 (FY 2017), $10,000 (FY 2016). Sale of Burial Lots.
45-29815	Parks	37,337.50	0.00	37,337.50	$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	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)	313,014.18	153,000.00	466,014.18	$19,600 (FY 2016).
45-29835	Vehicle Replacement (Other)	14,620.00	8,679.00	23,299.00	$4,000 (Building Safety), $1,000 (Planning), $1,000 (Administrative).
45-11605	PTIF - TRAIL IMPACT RESTRICTED	355,170.78	64,920.00	420,090.78	Public Treasurers' Investment Fund (PTIF) - Restricted
45-11620	PTIF - PARK IMPACT RESTRICTED	365,067.15	81,000.00	446,067.15	Public Treasurers' Investment Fund (PTIF) - Restricted
45-11625	PTIF - PARKS CONTRIBUTION	141,742.84	0.00	141,742.84	Public Treasurers' Investment Fund (PTIF)
45-11635	PTIF - TRANS IMPACT FEE	111,922.06	193,700.00	305,622.06	Public Treasurers' Investment Fund (PTIF) - Restricted
45-11640	PTIF - ROADS	296,145.30	557,004.00	853,149.30	Public Treasurers' Investment Fund (PTIF) - Restricted
		4,405,032.40	1,138,303.00	5,543,335.40	

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.

679,112.76 Uncommited amount in excess or deficit of the required reserve.

CAPITAL IMPROVEMENT PROJECTS FUND
REVENUE
(FY 2020 Budget - Proposed Tentative)

		2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
	REVENUE								
45-30-100	INTEREST EARNINGS	48,245.83	64,742.20	80,000.00	80.9%	86,322.93	80,000		
45-30-110	INTEREST EARNINGS/PARKS	7,070.10	9,940.58	11,000.00	90.4%	13,254.11	11,000		
45-30-130	INTEREST EARNINGS/TRANS IMPACT	17,723.44	1,151.56	1,200.00	96.0%	1,535.41	1,200		
45-30-134	INTEREST EARNINGS/TRAIL IMPACT	5,269.39	7,457.45	8,500.00	87.7%	9,943.27	8,500		
45-30-200	MISCELLANEOUS	0.00	3,000.00	0.00	#DIV/0!	4,000.00	0		
45-30-500	PARK IMPACT FEES	59,000.00	59,000.00	70,000.00	84.3%	78,666.67	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	162,250.00	192,500.00	84.3%	216,333.33	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	47,554.00	56,420.00	84.3%	63,405.33	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	52,098.06	559,182.00	9.3%	69,464.08	557,004		
	Highway Tax						170,000	Highway Tax	0
	Class C Roads (Minus Streets Dept.)						137,004	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	0.00	1,463.00	0.0%	0.00	1,500		
45-30-604	GF (EQUIP MAINT - VEH REPL)	153,000.00	0.00	153,000.00	0.0%	0.00	153,000		
45-30-606	GF (PLANNING - VEH REPL)	1,470.00	0.00	1,463.00	0.0%	0.00	1,500		
45-30-608	GF (BUILD SAFETY - VEH REPL)	5,680.00	0.00	5,679.00	0.0%	0.00	5,679		
45-30-650	GF (OTHER)	348,500.00	0.00	465,709.00	0.0%	0.00	0	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 Tentative)

		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						0	General Fund	0
45-30-891	APPROPRIATED FUND BALANCE	0.00	0.00	3,150,380.00	0.0%	N/A	0	CIP Reserves	
	CIP - General								
	Buildings								
	Cemetery								
	Parks								
	Trails								
	Transient Room Tax								
	Vehicle Replacement (PW)								
	Vehicle Replacement (Other)								
	Trails Impact Fees								
	Park Impact Fees								
	Parks Annexation Contribution								
	Transportation Impact Fees								
	Roads								
	TOTALS:	1,458,296.22	407,193.85	4,756,496.00	8.6%	N/A	1,138,303	-3,618,193.00 -76.07%	
	TOTAL FUND REVENUE	1,458,296.22	407,193.85	4,756,496.00	8.6%	N/A	1,138,303	-3,618,193.00 -76.07%	

CAPITAL IMPROVEMENT PROJECTS FUND
EXPENDITURES
(FY 2020 Budget - Proposed Tentative)

		2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
	CIP - PARKING								
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!	
	CIP - SIDEWALKS								
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%	19,841.55	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%	19,841.55	25,000	0.00 0.00%	
	CIP - BUILDINGS								
45-65-204	TOWN HALL	0.00	0.00	0.00	#DIV/0!	0.00	165,190	PTIF - CIP (Buildings), PTIF - CIP	$1,500 (Paint Stucco Basement Access), $4,200 (Replace Heating/Cooling Units in Art Association Rented Office Space), $75,170 (Replace Wood Floor in Main Room).
45-65-215	COMMUNITY CENTER	1,841.50	0.00	0.00	#DIV/0!	0.00	30,760	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).
45-65-217	OFFICE BUILDING	8,674.11	0.00	27,000.00	0.0%	0.00	75,000	PTIF - CIP	Reception area and security improvements.
45-65-223	MAINTENANCE BUILDING	267,770.77	218,016.56	250,000.00	87.2%	290,688.75	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%	290,417.40	0	PTIF - CIP	
45-65-260	FIRE STATION	0.00	0.00	0.00	#DIV/0!	0.00	0		
	TOTALS:	462,155.29	435,829.61	502,000.00	86.8%	620,789.24	275,950	-226,050.00 -45.03%	

CAPITAL IMPROVEMENT PROJECTS FUND
EXPENDITURES
(FY 2020 Budget - Proposed Tentative)

		2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
	CIP - STREETS								
45-66-310	SURFACE TREATMENTS	178,447.36	169,016.57	250,000.00	67.6%	225,355.43	250,000	PTIF - Roads	$250,000 Per Year.
45-66-336	SWISS ALPINE ROAD	0.00	177,845.37	190,000.00	93.6%	237,127.16	0	PTIF - Roads	In conjunction with Saint-Prex Estates.
45-66-342	600 NORTH	0.00	2,788.96	150,000.00	1.9%	3,718.61	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	20,000	$15,000 Reimbursed	Wayfinding Signs.
45-66-703	2016 ROAD IMPROVEMENTS	0.00	9,295.00	9,300.00	99.9%	12,393.33	0	PTIF - Roads	
45-66-704	2017 ROAD IMPROVEMENTS	1,711,017.58	276,487.08	290,000.00	95.3%	368,649.44	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	12,647.64	20,000.00	63.2%	16,863.52	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%	5,248.11	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	652,016.70	1,053,380.00	61.9%	869,355.60	545,000	-508,380.00 -48.26%	

CAPITAL IMPROVEMENT PROJECTS FUND
EXPENDITURES
(FY 2020 Budget - Proposed Tentative)

		2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
	CIP - PARKS AND RECREATION								
45-67-409	MICHIE LANE PARK IMPROVEMENTS	76.32	6,000.00	265,000.00	2.3%	8,000.00	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	39,327.95	50,000.00	78.7%	52,437.27	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	70,786.69	370,000.00	19.1%	94,382.25	360,000	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). $150,000 (Projects TBD), $25,000 (Dutch Fields/River Road Trail - Dutch Fields HOA Contribute Additional $25,000).
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	42,600	PTIF - CIP (Parks)	$25,000 (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 (Parks)	$5,000 (Fiberglass Flower Baskets for Main Street Parkstrip), $5,000 (Benches for Main Street Parkstip), $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	116,114.64	752,000.00	15.4%	154,819.52	532,770	-219,230.00 -29.15%	
	CIP - CEMETERY								
45-68-512	IMPROVEMENTS	0.00	6,130.20	279,000.00	2.2%	8,173.60	90,000	PTIF - CIP (Cemetery)	$80,000 (Remainder of Project to Replace and Extend Roads), $10,000 (Misc.).
	TOTALS:	0.00	6,130.20	279,000.00	2.2%	8,173.60	90,000	-189,000.00 -67.74%	

CAPITAL IMPROVEMENT PROJECTS FUND
EXPENDITURES
(FY 2020 Budget - Proposed Tentative)

		2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
	CIP - OTHER								
45-69-605	Vehicles	343,504.79	374,306.34	539,000.00	69.4%	N/A	178,830	PTIF - CIP (Vehicle Replacement PW), PTIF - CIP.	$30,000 (Tractor/Snowplow), $7,890 (Upgrade Toolcat), $50,940 (Additional Toolcat), $10,000 (Snowblower Attachement for Tookcat), $30,000 (Replace 1500 Pick-Up Truck), $30,000 (Additional Pick-Up Truck for Building Safety Department), $20,000 (Vehicle/Equipment Lift).
	TOTALS:	343,504.79	374,306.34	539,000.00	69.4%	N/A	178,830	-360,170.00 -66.82%	

CAPITAL IMPROVEMENT PROJECTS FUND
EXPENDITURES
(FY 2020 Budget - Proposed Tentative)

		2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
	TRANSFERS AND CONTRIBUTIONS								
45-90-150	UNAPPROPRIATED FUND BALANCE	0.00	0.00	1,606,116.00	0.0%	N/A	1,138,303		
	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.)						137,004	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						0	General Fund	
	TOTALS:	0.00	0.00	1,606,116.00	0.0%	N/A	1,138,303	-467,813.00 -29.13%	
	TOTAL FUND EXPENDITURES	2,840,077.17	1,599,278.65	4,756,496.00	33.6%	N/A	2,825,853	-1,930,643.00 -40.59%	
	REVENUE OVER EXPENDITURES	-1,381,780.95	-1,192,084.80	0.00		N/A	-1,687,550		

WATER FUND
RESERVES
(FY 2020 Budget - Proposed Tentative)

		CURRENT	OBLIGATED	REMAINING	COMMENTS
	RESERVES				
51-11610	PTIF - WATER ACCOUNT	5,649,108.95	292,726.00	5,941,834.95	Public Treasurers' Investment Fund (PTIF)
51-11613	PTIF - MIDWAY WATER LEASES	1,068,561.45	100,000.00	1,168,561.45	Public Treasurers' Investment Fund (PTIF), Combine with PTIF - Water Account
51-11615	PTIF - WT SYSTEM IMPROVEMENT	28,430.19	351,500.00	379,930.19	Public Treasurers' Investment Fund (PTIF) - Restricted
51-11616	PTIF - WATER IMPACT FEE	100,761.78	162,100.00	262,861.78	Public Treasurers' Investment Fund (PTIF) - Restricted
		6,846,862.37	906,326.00	7,753,188.37	

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.
4,062,569.91	Uncommited amount in excess or deficit of the required reserve.

WATER FUND
REVENUE
(FY 2020 Budget - Proposed Tentative)

		2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
	REVENUE								
51-37-100	WATER SALES	901,842.94	702,185.41	950,000.00	73.9%	936,247.21	950,000		Includes previous water rate increase (37%).
51-37-120	WATER LEASES	128,301.57	108,124.68	100,000.00	108.1%	144,166.24	100,000		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	5,717.57	8,000.00	71.5%	7,623.43	8,000		
51-37-140	COTTAGES ON GREEN PUMPING FEES	42,888.23	33,268.03	45,000.00	73.9%	44,357.37	45,000		
51-37-145	IRR. ASSESSMENT (CLASS B)	234,205.47	183,832.58	250,000.00	73.5%	245,110.11	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	2,875.00	2,500.00	115.0%	3,833.33	2,500		
51-37-170	INTEREST EARNINGS	91,790.07	129,889.55	140,000.00	92.8%	173,186.07	140,000		
51-37-200	WATER IMPACT FEE	132,628.33	144,900.00	161,000.00	90.0%	193,200.00	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	1,029.22	1,100.00	93.6%	1,372.29	1,100		
51-37-210	WATER CONNECTION/HOOKUP	55,026.00	83,200.00	95,000.00	87.6%	110,933.33	95,000		
51-37-760	HEBER POWER & LIGHT DIVIDEND	37,500.00	9,375.00	14,000.00	67.0%	12,500.00	14,000		
51-37-910	APPROPRIATED FUND BALANCE	0.00	0.00	954,142.00	0.0%	N/A	0		
	Water - General								
	Water Leases								
	Water System Improvement								
	Water Impact Fees								
	TOTALS:	1,638,509.40	1,404,397.04	2,720,742.00	51.6%	N/A	1,766,600	-954,142.00	
								-35.07%	
	TOTAL FUND REVENUE	1,638,509.40	1,404,397.04	2,720,742.00	51.6%	N/A	1,766,600	-954,142.00	
								-35.07%	

WATER FUND
EXPENDITURES
(FY 2020 Budget - Proposed Tentative)

		2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
	EXPENDITURES								
51-40-110	SALARIES AND WAGES	137,191.99	70,845.47	108,518.00	65.3%	94,460.63	113,096	Water Fund	2 Public Works Employee (40 hrs. wk. each), Jennifer Sweat, Cathy Covington. Includes COLA.
51-40-130	EMPLOYEE BENEFITS	50,726.89	23,139.65	51,340.00	45.1%	30,852.87	49,958	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	4,908.01	10,500.00	46.7%	6,544.01	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	2,106.99	9,600.00	21.9%	2,809.32	9,600	Water Fund	
51-40-245	COMPUTER SUPPORT	5,150.00	1,200.00	7,800.00	15.4%	1,600.00	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	25,737.97	16,000.00	160.9%	34,317.29	15,980	Water Fund	$6,200 (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%	15,557.33	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	31,276.36	100,000.00	31.3%	41,701.81	100,000	Water Fund	
51-40-270	UTILITIES	37,170.63	24,657.77	75,000.00	32.9%	32,877.03	49,300	Water Fund	Power. Includes Alpenhof-Weber Well.
51-40-310	PRO & TECHNICAL SERVICES	20,580.59	3,577.85	12,000.00	29.8%	4,770.47	12,000	Water Fund	$6,000 (Legal Fees), $6,000 (Engineering Fees).
51-40-330	EDUCATION AND TRAINING	200.00	2,041.72	5,500.00	37.1%	2,722.29	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 Tentative)

		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	500,000	Pass Through	2 years 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	38,079.72	77,000.00	49.5%	50,772.96	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	950.00	1,900.00	50.0%	1,266.67	1,900	Water Fund	Rural Water Association
51-40-610	MISCELLANEOUS	171.04	24.00	3,000.00	0.8%	32.00	3,000	Water Fund	
51-40-620	M&I WATER LEASE	39,418.83	34,128.00	42,660.00	80.0%	N/A	42,660	PTIF - Water Leases	158 AF of municipal and irrigation (M&I) water leased from the Wasatch County Special Service Area #1 for $270 AF. $42,660 paid annually before each calendar year.
51-40-650	DEPRECIATION	289,796.20	72,400.00	185,000.00	39.1%	96,533.33	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%	197.60	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.
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%).

WATER FUND
EXPENDITURES
(FY 2020 Budget - Proposed Tentative)

		2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
51-40-706	2019 WATER SYSTEM IMPROVEMENTS	0.00	0.00	607,512.00	0.0%	0.00	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	108,000	PTIF - Water	100 West (100 North to 200 North).
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	237,120	PTIF - Water System Improvement	$208,000 (Gerber Spring to Gerber Tank), $29,120 (Engineering - 14%).
51-40-778	CAPITAL OUTLAY - WATER SYSTEM	0.00	18,606.93	20,000.00	93.0%	24,809.24	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	906,326		
	Water Leases						100,000		
	Water System Improvements						351,500		
	Water Impact Fees						161,000		
	Interest Earnings - Water Impact Fees						1,100		
	HL&P Dividend						14,000		
	Surplus						278,726		
	TOTALS:	1,138,649.94	365,496.64	2,720,742.00	13.4%	N/A	2,776,212	55,470.00	
								2.04%	
	TOTAL FUND EXPENDITURES	1,138,649.94	365,496.64	2,720,742.00	13.4%	N/A	2,776,212	55,470.00	
								2.04%	
	REVENUE OVER EXPENDITURES	499,859.46	1,038,900.40	0.00		N/A	-1,009,612		

ICE SHEET FUND
RESERVES
(FY 2020 Budget - Proposed Tentative)

	CURRENT	OBLIGATED	REMAINING	COMMENTS
RESERVES				
57-11-600 PTIF - ICE RINK	0.00	0.00	0.00	Public Treasurers' Investment Fund (PTIF). $35,000 from FY 2017.
	0.00	0.00	0.00	

ICE SHEET FUND
REVENUE
(FY 2020 Budget - Proposed Tentative)

		2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
	OPERATING REVENUE								
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%	
	TRANSFERS AND CONTRIBUTIONS								
57-39-150	TRANSFER FROM GENERAL FUND	68,484.35	0.00	46,390.00	0.0%	0.00	0	General Fund	
	TOTALS:	68,484.35	0.00	46,390.00	0.0%	0.00	0	-46,390.00	
								-100.00%	
	TOTAL FUND REVENUE	122,478.10	0.00	117,288.00	0.0%	N/A	70,898	-46,390.00	
								-39.55%	

ICE SHEET FUND
EXPENDITURES
(FY 2020 Budget - Proposed Tentative)

		2018 ACTUAL	2019 YTD	2019 BUDGET	%	YR END EST	2020 PROPOSED	SOURCE	COMMENTS
	OPERATING EXPENDITURES								
57-70-110	SALARIES - WAGES	31,885.42	29,878.42	38,400.00	77.8%	39,837.89	41,040		
57-70-130	EMPLOYEE BENEFITS	4,154.70	2,285.78	2,938.00	77.8%	3,047.71	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	7,669.10	9,000.00	85.2%	10,225.47	9,000		
57-70-280	UTILITIES	24,400.67	8,681.14	20,000.00	43.4%	11,574.85	12,000		
57-70-290	TELEPHONE	466.20	429.46	560.00	76.7%	572.61	740		$500 (Phone), $240 (Internet Hotspot).
57-70-297	DEPRECIATION EXPENSE	25,461.45	6,300.00	25,400.00	24.8%	N/A	25,400		
57-70-620	CONTRACT SERVICES	1,065.00	2,600.00	3,070.00	84.7%	N/A	3,120		Chiller Preventative Maintenance Agreement.
	TOTALS:	135,211.34	57,843.90	99,368.00	58.2%	N/A	94,440	-4,928.00	
								-4.96%	
	NON-OPERATING EXPENDITURES								
57-71-730	CAPITAL OUTLAY - IMPROVEMENTS	0.00	11,019.00	11,100.00	99.3%	14,692.00	0		
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%	14,692.00	6,820	-11,100.00	
								-61.94%	
	TRANSFERS AND CONTRIBUTIONS								
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	68,862.90	117,288.00	58.7%	N/A	101,260	-16,028.00	
								-13.67%	
	REVENUE OVER EXPENDITURES	-12,733.24	-68,862.90	0.00		N/A	-30,362		