



FY 2021
Beginning Budget – Partial Expenditures
(3/31/2020)

**GENERAL FUND
RESERVES**
(FY 2021 Budget - Beginning)

		CURRENT	OBLIGATED	REMAINING	COMMENTS
<u>RESERVES</u>					
01-11120	CASH- XPRESS DEPOSIT ACCOUNT	47,254.40	0.00	47,254.40	Xpress Bill Pay
01-11130	CASH - GRAND VALLEY BANK	1,372,400.01	0.00	1,372,400.01	Grand Valley Bank
10-11610	PTIF - GENERAL ACCOUNT	102,621.03	0.00	102,621.03	Public Treasurers' Investment Fund (PTIF)
		<u>1,522,275.44</u>	<u>0.00</u>	<u>1,522,275.44</u>	
			5%	205,393.00	Municipalities are required to have a balance in the General Fund of no less than 5% and no more than 25% of the total General Fund revenues.
			25%	1,026,965.00	

**GENERAL FUND
REVENUE**
(FY 2021 Budget - Beginning)

	2019 ACTUAL	2020 YTD	2020 BUDGET	%	YR END EST	2021 PROPOSED	SOURCE	COMMENTS
<u>TAXES</u>								
10-31-100 PROPERTY TAX	766,733.42	835,077.97	770,000.00	108.5%	N/A	855,000		Physically evaluate properties every five years. Must be within 10% of sale values each year.
10-31-110 FEE IN LIEU	45,008.20	31,969.12	45,000.00	71.0%	42,625.49	43,000		Tax on automobiles, boats, snowmobiles, etc.
10-31-200 TAX REDEMPTION	21,774.35	14,270.38	10,000.00	142.7%	19,027.17	10,000		Taxes collected for prior years.
10-31-205 PENALTIES AND INTEREST	1,129.29	867.97	700.00	124.0%	1,157.29	900		Interest received on delinquent property taxes.
10-31-210 PROPERTY TAX REFUND	0.00	0.00	-5,000.00	0.0%	0.00	-2,500		
10-31-300 SALES AND USE TAXES	879,366.62	653,869.34	825,000.00	79.3%	871,825.79	825,000		
10-31-400 FRANCHISE TAXES	436,379.97	278,213.41	420,000.00	66.2%	370,951.21	420,000		CenturyLink, Comcast, HL&P, Dominion, and Telecommunications Tax. \$9,600 (Verizon Cell Tower Lease).
10-31-500 TRANSIENT ROOM TAX	121,512.85	70,927.93	110,000.00	64.5%	94,570.57	95,000		Should be spend on items related to economic development. 1% tax.
10-31-700 RESORT TAX	685,877.25	510,133.11	650,000.00	78.5%	680,177.48	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	198,342.45	146,495.18	170,000.00	86.2%	195,326.91	170,000		Transferred to CIP Fund.
TOTALS:	<u>3,156,124.40</u>	<u>2,541,824.41</u>	<u>2,995,700.00</u>	<u>84.8%</u>	<u>N/A</u>	<u>3,066,400</u>	70,700.00 2.36%	
<u>LICENSES AND PERMITS</u>								
10-32-100 BUSINESS LICENSES AND PERMITS	27,937.50	28,750.00	29,000.00	99.1%	N/A	28,000		Does not include Swiss Days. Includes off-square 3rd party vendors throughout the year.
10-32-110 SIGN PERMITS	340.00	50.00	300.00	16.7%	N/A	150		
10-32-200 RE-INSPECTION FEE	0.00	50.00	0.00	#DIV/0!	N/A	0		
10-32-210 BUILDING PERMITS	337,578.80	273,287.18	300,000.00	91.1%	364,382.91	250,000		
10-32-211 PLAN CHECK, DEPOSITS & OTHER	225,638.48	169,327.44	150,000.00	112.9%	225,769.92	125,000		
10-32-212 CITY SURCHARGE	514.55	407.47	400.00	101.9%	543.29	300		
10-32-230 ROAD EXCAVATION INSPECTION FEE	9,000.00	4,000.00	8,000.00	50.0%	5,333.33	3,000		\$500 per road cut.
10-32-250 ANIMAL LICENSES	1,035.00	1,145.00	600.00	190.8%	N/A	900		Pass through to Heber City.
TOTALS:	<u>602,044.33</u>	<u>477,017.09</u>	<u>488,300.00</u>	<u>97.7%</u>	<u>N/A</u>	<u>407,350</u>	-80,950.00 -16.58%	

**GENERAL FUND
REVENUE**
(FY 2021 Budget - Beginning)

	2019 ACTUAL	2020 YTD	2020 BUDGET	%	YR END EST	2021 PROPOSED	SOURCE	COMMENTS
<u>INTERGOVERNMENTAL REVENUE</u>								
10-33-560 CLASS "C" ROAD FUNDS	236,674.05	186,218.08	235,000.00	79.2%	248,290.77	200,000		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
10-33-760 BACKNET GRANT	50,719.22	33,513.02	70,000.00	47.9%	44,684.03	70,000		Reimbursement for expenses.
TOTALS:	<u>287,393.27</u>	<u>219,731.10</u>	<u>305,000.00</u>	<u>72.0%</u>	<u>292,974.80</u>	<u>270,000</u>		-35,000.00 -11.48%
<u>SERVICES</u>								
10-34-430 MSD - ADMINISTRATION	30,243.29	17,092.88	42,000.00	40.7%	22,790.51	20,000		Paid quarterly. Reimbursement for expenses.
10-34-435 MSD - PUBLIC WORKS	35,926.75	19,564.98	42,000.00	46.6%	26,086.64	25,000		Paid quarterly. Reimbursement for expenses.
10-34-440 MSD - EQUIPMENT USAGE	0.00	0.00	10,000.00	0.0%	0.00	5,000		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	8,401.00	0.00	25,790.00	0.0%	0.00	5,000		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	17.00	0.00	5,000.00	0.0%	0.00	0		Reimbursed by Irrigation Company at going rate.
10-34-740 ZONING AND DEVELOPMENT FEES	77,859.00	30,779.00	44,000.00	70.0%	41,038.67	35,000		
10-34-743 DEVELOPMENT ENGINEERING FEES	203,561.19	185,874.60	200,000.00	92.9%	247,832.80	175,000		Pass through to City Engineer.
10-34-744 DEVELOPMENT LEGAL FEES	33,445.00	28,352.25	28,000.00	101.3%	37,803.00	20,000		Pass through to City Attorney.
10-34-830 BURIAL AND ASSESSMENTS	39,620.00	23,600.00	25,000.00	94.4%	31,466.67	25,000		Just burials (opening and closing).
TOTALS:	<u>429,073.23</u>	<u>305,263.71</u>	<u>421,790.00</u>	<u>72.4%</u>	<u>407,018.28</u>	<u>310,000</u>		-111,790.00 -26.50%

**GENERAL FUND
REVENUE**
(FY 2021 Budget - Beginning)

	2019 ACTUAL	2020 YTD	2020 BUDGET	%	YR END EST	2021 PROPOSED	SOURCE	COMMENTS
<u>MISCELLANEOUS</u>								
10-36-100 INTEREST EARNINGS	7,178.44	2,320.66	6,500.00	35.7%	3,094.21	2,000		
10-36-201 TOWN HALL RENT	14,997.50	11,807.00	8,000.00	147.6%	15,742.67	10,000		Should be used for building repairs and improvements.
10-36-202 COMMUNITY CENTER RENT	8,590.00	3,315.00	4,500.00	73.7%	4,420.00	4,000		Should be used for building repairs and improvements.
10-36-204 TOWN SQUARE PAVILLION RENTAL	200.00	0.00	200.00	0.0%	0.00	200		Should be used for building repairs and improvements.
10-36-205 SPECIAL EVENTS	3,450.00	350.00	3,200.00	10.9%	466.67	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	1,035.00	550.00	525.00	104.8%	733.33	500		Should be used for park maintenance.
10-36-212 CENTENNIAL PARK RENT	175.00	275.00	100.00	275.0%	366.67	100		Should be used for park maintenance.
10-36-213 HAMLET PARK RENT	450.00	250.00	150.00	166.7%	333.33	150		Should be used for park maintenance.
10-36-214 VALAIS PARK RENT	575.00	325.00	200.00	162.5%	433.33	200		Should be used for park maintenance.
10-36-520 BOND/DEPOSIT FORFEITURE	3,400.00	0.00	4,000.00	0.0%	0.00	3,400		
10-36-720 CEMETERY LOT SALES	35,825.00	26,100.00	27,500.00	94.9%	34,800.00	30,000		Only residents in 84049 ZIP can purchase lots. Transferred to CIP Fund.
10-36-900 MISCELLANEOUS	3,990.28	46.26	4,000.00	1.2%	61.68	360		Includes Costco memberships (\$360). Reimbursements for holiday lights.
TOTALS:	<u>79,866.22</u>	<u>45,338.92</u>	<u>58,875.00</u>	<u>77.0%</u>	<u>60,451.89</u>	<u>54,110</u>		<u>-4,765.00</u> <u>-8.09%</u>
<u>CONTRIBUTIONS AND TRANSFERS</u>								
10-39-910 APPROPRIATED FUND BALANCE	0.00	0.00	0.00	#DIV/0!	N/A			
TOTALS:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>#DIV/0!</u>	<u>0.00</u>	<u>0</u>		<u>0.00</u> <u>#DIV/0!</u>
TOTAL FUND REVENUE	<u>4,554,501.45</u>	<u>3,589,175.23</u>	<u>4,269,665.00</u>	<u>84.1%</u>	<u>N/A</u>	<u>4,107,860</u>		<u>-161,805.00</u> <u>-3.79%</u>
						5%	205,393.00	
						25%	1,026,965.00	

**GENERAL FUND
EXPENDITURES**
(FY 2021 Budget - Beginning)

	2019 ACTUAL	2020 YTD	2020 BUDGET	%	YR END EST	2021 PROPOSED	SOURCE	COMMENTS
<u>MAYOR AND COUNCIL</u>								
10-41-110 SALARIES AND WAGES	57,073.24	37,923.86	67,481.00	56.2%	50,565.15	67,481	General Fund	Part-Time Staff Member (10 /Week)
10-41-130 EMPLOYEE BENEFITS	4,366.71	2,901.14	9,047.00	32.1%	3,868.19	9,047	General Fund	Part-Time Staff Member (10 /Week)
10-41-230 MILEAGE	148.14	0.00	2,400.00	0.0%	0.00		General Fund	\$2,400 (Mileage for conferences - \$400 x 6)
10-41-240 OFFICE SUPPLIES AND EXPENSE	2,003.26	521.90	1,000.00	52.2%	695.87		General Fund	\$1,000 (Office Supplies).
10-41-250 DINNER SOCIAL	2,168.07	1,861.80	2,800.00	66.5%	N/A		General Fund	Appreciation socials in January and/or June.
10-41-330 EDUCATION AND TRAINING	2,943.66	1,913.98	6,000.00	31.9%	2,551.97		General Fund	\$1,000 x 6.
10-41-610 MISCELLANEOUS	2,050.89	1,064.46	3,000.00	35.5%	1,419.28		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	1,800.00	0.00	2,100.00	0.0%	N/A		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:	72,553.97	46,187.14	93,828.00	49.2%	N/A	76,528		-17,300.00 -18.44%
<u>ADMINISTRATIVE</u>								
10-43-125 SALARIES AND WAGES	178,061.18	132,251.61	215,267.00	61.4%	176,335.48	196,105	General Fund	\$1,030 (Overtime), \$20,000 (Part-Time Bookkeeper). Includes COLA and Possible Merit Increase.
10-43-130 EMPLOYEE BENEFITS	78,087.33	55,423.49	80,495.00	68.9%	73,897.99	73,749	General Fund	\$1,030 (Overtime), \$2,000 (Part-Time Bookkeeper). Includes COLA and Possible Merit Increase.
10-43-210 BOOKS,SUB AND MEMBERSHIPS	5,286.60	490.00	5,200.00	9.4%	653.33	5,200	General Fund	\$150 (UMCA), \$160 (IIMC) \$1,100 (MAG) \$3,500 (ULCT), \$145 (National Treasurers), \$75 (UMTA), \$70 (Misc.).
10-43-220 PUBLIC NOTICES	3,226.83	2,517.00	2,800.00	89.9%	3,356.00	1,000	General Fund	Public Notices
10-43-230 MILEAGE	660.67	70.64	1,000.00	7.1%	94.19	1,000	General Fund	Conferences and meetings outside of County when city vehicle isn't available.
10-43-240 OFFICE SUPPLIES AND EXPENSE	1,688.34	4,048.13	6,675.00	60.6%	5,397.51	6,675	General Fund	\$5,000 (Office Supplies) \$1,200 (New Computer) \$100 (Labor Posters) \$375 (QuickBooks Payroll Subscription).
10-43-280 TELEPHONE	7,161.42	4,796.04	7,200.00	66.6%	6,394.72	7,200	General Fund	Office Building.
10-43-330 EDUCATION AND TRAINING	2,435.14	2,086.77	5,000.00	41.7%	2,782.36	5,000	General Fund	Payroll, Treasurer, Recorder/Deputy Recorder.
10-43-510 INSURANCE AND SURETY BONDS	72,019.26	79,106.02	69,100.00	114.5%	N/A	62,000	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	426.48	116.24	2,000.00	5.8%	154.99	2,000	General Fund	\$2,000 (Misc.)
10-43-735 CAPITAL OUTLAY - VEHIC REPLACE	1,463.00	0.00	1,500.00	0.0%	N/A	1,500	1,463	Transfer to CIP Fund.
TOTALS:	350,516.25	280,905.94	396,237.00	70.9%	N/A	361,429		-34,808.00 -8.78%

**GENERAL FUND
EXPENDITURES**
(FY 2021 Budget - Beginning)

	2019 ACTUAL	2020 YTD	2020 BUDGET	%	YR END EST	2021 PROPOSED	SOURCE	COMMENTS
<u>PROFESSIONAL SERVICES</u>								
10-45-605 ACCOUNTING	11,100.00	9,900.00	18,000.00	55.0%	13,200.00		General Fund	
10-45-611 LEGAL - GENERAL	154,158.51	71,778.00	471,400.00	15.2%	95,704.00		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	34,637.50	25,367.75	28,000.00	90.6%	33,823.67	20,000	Reimbursed	Pass through Account
10-45-615 COMPUTER SERVICES	36,150.92	28,837.73	53,010.00	54.4%	38,450.31		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	10,500.00	10,800.00	10,500.00	102.9%	N/A		General Fund	
10-45-672 ENGINEERING - GENERAL	47,809.14	33,843.25	44,000.00	76.9%	45,124.33		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	207,704.99	168,202.30	200,000.00	84.1%	224,269.73	175,000	Reimbursed	Pass through Account
TOTALS:	<u>502,061.06</u>	<u>348,729.03</u>	<u>824,910.00</u>	<u>42.3%</u>	<u>450,572.04</u>	<u>195,000</u>		<u>-629,910.00</u> <u>-76.36%</u>
<u>CONTRACT SERVICES</u>								
10-47-110 SALARIES AND WAGES	82,584.89	0.00	71,292.00	0.0%	0.00	71,292	Reimbursed	1 PW Employee, Becky Wood (75%). Includes COLA and Possible Merit Increase.
10-47-130 EMPLOYEE BENEFITS	32,363.13	0.00	26,443.00	0.0%	0.00	26,443	Reimbursed	1 PW Employee, Becky Wood (75%). Includes COLA and Possible Merit Increase.
10-47-250 SUPPLIES AND MAINTENANCE	41.98	0.00	2,700.00	0.0%	0.00		Reimbursed	\$1,250 (Clothing Allowance - 1 Employee), \$1,450 (Cell Phone - 1 Employee).
TOTALS:	<u>114,990.00</u>	<u>0.00</u>	<u>100,435.00</u>	<u>0.0%</u>	<u>0.00</u>	<u>97,735</u>		<u>-2,700.00</u> <u>-2.69%</u>

**GENERAL FUND
EXPENDITURES**
(FY 2021 Budget - Beginning)

	2019 ACTUAL	2020 YTD	2020 BUDGET	%	YR END EST	2021 PROPOSED	SOURCE	COMMENTS
<u>NON-DEPARTMENTAL</u>								
10-50-140 PUBLIC WORKS WAGES	0.00	241,001.50	286,931.00	84.0%	321,335.33	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	14,756.82	10,537.00	140.0%	19,675.76	10,537	General Fund	Snow plowing and Saturday funerals. Includes COLA and Possible Merit Increase.
10-50-150 PUBLIC WORK BENEFITS	0.00	93,049.52	123,416.00	75.4%	124,066.03	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	17,736.10	7,664.34	15,564.00	49.2%	10,219.12	23,955	General Fund	\$6,500 (Plotter Supplies), \$5,000 (Office Supplies), \$564 (Postage Machine), \$3,500 (Postage for Machine).
10-50-500 ELECTIONS	370.00	4,571.50	6,000.00	76.2%	6,095.33	0	General Fund	
10-50-615 MISCELLANEOUS	4,631.32	447.59	12,415.00	3.6%	596.79	3,100	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	250.00	1,245.00	7,000.00	17.8%	1,660.00	2,500	General Fund	Service contracts for copiers and plotter.
TOTALS:	22,987.42	362,736.27	461,863.00	78.5%	483,648.36	450,439		-11,424.10 -2.47%
<u>BUILDINGS</u>								
10-51-110 SALARIES AND WAGES	18,089.65	0.00	0.00	#DIV/0!	0.00	0	General Fund	
10-51-130 EMPLOYEE BENEFITS	6,227.89	0.00	0.00	#DIV/0!	0.00	0	General Fund	
10-51-250 EQUIP,SUPPLIES & MAINTENANCE	35,481.86	26,141.22	41,150.00	63.5%	34,854.96		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	42,087.95	28,156.60	48,240.00	58.4%	37,542.13		General Fund	Water, Power, Garbage, Natural Gas, Sewer.
10-51-620 CONTRACT SERVICES	12,000.00	7,120.00	19,400.00	36.7%	9,493.33		General Fund	\$12,600 (Cleaning of Buildings), \$1,800 (Flag Maintenance and Rotation), \$5,000 (HVAC Inspections).
TOTALS:	113,887.35	61,417.82	108,790.00	56.5%	81,890.43	0		-108,790.00 -100.00%

**GENERAL FUND
EXPENDITURES**
(FY 2021 Budget - Beginning)

	2019 ACTUAL	2020 YTD	2020 BUDGET	%	YR END EST	2021 PROPOSED	SOURCE	COMMENTS
<u>EQUIPMENT MAINTENANCE</u>								
10-53-110 SALARIES AND WAGES	46,355.26	0.00	0.00	#DIV/0!	0.00	0	General Fund	
10-53-130 EMPLOYEE BENEFITS	18,031.51	0.00	0.00	#DIV/0!	0.00	0	General Fund	
10-53-250 EQUIP,SUPPLIES & MAINTENANCE	56,667.02	28,171.60	46,290.00	60.9%	37,562.13		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	28,083.97	17,985.46	25,000.00	71.9%	23,980.61		General Fund	Fuel
10-53-330 EDUCATION AND TRAINING	0.00	516.25	2,200.00	23.5%	688.33		General Fund	Safety Training
10-53-740 CAPITAL OUTLAY - VEH. REPL.	153,000.00	0.00	153,000.00	0.0%	N/A		320,000	Transfer to CIP Fund.
TOTALS:	302,137.76	46,673.31	226,490.00	20.6%	62,231.08	0	-226,490.00	-100.00%
<u>PLANNING AND ZONING</u>								
10-55-110 SALARIES AND WAGES	162,030.82	113,929.30	160,284.00	71.1%	151,905.73	160,306	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	3,500.00	0.0%	0.00	3,500	General Fund	Includes COLA and Possible Merit Increase.
10-55-130 EMPLOYEE BENEFITS	59,959.16	43,022.98	62,686.00	68.6%	57,363.97	61,842	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	2,458.11	1,669.45	3,500.00	47.7%	2,225.93	3,500	General Fund	Wasatch Wave printing
10-55-240 OFFICE SUPPLIES AND EXPENSE	3,237.41	2,149.81	4,815.00	44.6%	2,866.41	4,700	General Fund	\$960 (Cell Phone), \$2,500 (Office supplies), \$1,000 (Mycityvinspector), \$240 (Adobe)
10-55-330 EDUCATION AND TRAINING	3,367.12	619.00	3,500.00	17.7%	825.33	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	50.00	551.00	500.00	110.2%	N/A	500	General Fund	APA Membership Dues
10-55-610 MISCELLANEOUS	3,685.48	6,289.79	2,000.00	314.5%	8,386.39	2,000	General Fund	Open Space Committee, Trails and Parks Committee. Other.
10-55-620 CONTRACT SERVICES	2,829.00	3,281.00	2,830.00	115.9%	N/A	2,830	General Fund	Regional Planning by Mountainland Association of Governments
10-55-630 BOOKS & SUPPLIES	18.49	0.00	100.00	0.0%	0.00	100	General Fund	Book and Subscription Reserve
10-55-735 CAPITAL OUTLAY - VEHIC REPL	1,463.00	0.00	1,500.00	0.0%	N/A	1,500	1,463	Transfer to CIP Fund. Vehicle Replacement.
TOTALS:	239,098.59	171,512.33	245,215.00	69.9%	223,573.77	244,278	-937.00	-0.38%

**GENERAL FUND
EXPENDITURES**
(FY 2021 Budget - Beginning)

	2019 ACTUAL	2020 YTD	2020 BUDGET	%	YR END EST	2021 PROPOSED	SOURCE	COMMENTS
<u>BUILDING SAFETY</u>								
10-56-110 SALARIES AND WAGES	157,333.20	89,402.60	157,338.00	56.8%	119,203.47	152,422	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	12,978.00	0.0%	0.00	2,400	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	68,501.31	35,339.24	69,237.00	51.0%	47,118.99	55,181	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	165.35	951.05	2,000.00	47.6%	1,268.07	200	General Fund	Use of personal vehicles when city vehicles are not available for use to travel to and from Training and meetings.
10-56-240 OFFICE SUPPLIES AND EXPENSE	5,566.68	2,531.72	7,399.00	34.2%	3,375.63	12,342	General Fund	\$4,800 (Tablets for inspections and Plan review services), \$1,800 (Office Supplies), \$1,000 (Data software contracts, \$797.98 (Plan Review Software), \$2,349 (Cell Phone services, cell phone replacement), \$1,595 (Clothing Allowance)
10-56-260 OUTSIDE PLAN REV & INSP	12,459.52	36,021.72	18,000.00	200.1%	48,028.96	20,468	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	1,864.77	1,902.51	2,600.00	73.2%	2,536.68	6,100	General Fund	\$1,600 (ICC Certification Testing), \$700 (ICC Training), \$300 (Beehive Chapter Training), \$2,000 (Travel exp for training), \$1,500 (Team bldg activitiesw/Heber and Wasatch Cty, monthly lunch)
10-56-605 MEMBERSHIPS AND LICENSES	495.00	423.00	487.00	86.9%	N/A	531	General Fund	\$126 (Utah Chapter - 3 Employees), \$80 (Beehive Chapter - 2 Employees), \$325 (ICC membership, 3yr, 2 voting members and 1 permit technician member)
10-56-630 BOOKS & SUPPLIES	1,531.60	867.83	500.00	173.6%	1,157.11	1,750	General Fund	\$250 (Code Books), \$800 (ICC Cert and Test fees), \$700 (Field Inspection Supplies)
10-56-650 REIMBURSABLES	10.00	45.06	100.00	45.1%	60.08	500	Reimbursed	Pass through
10-56-735 CAPITAL OUTLAY - VEHIC REPL	5,679.00	0.00	5,679.00	0.0%	N/A	5,679	5,679	Transfer to CIP Fund. Requesting additional vehicle (See CIP - Other).
TOTALS:	<u>253,606.43</u>	<u>167,484.73</u>	<u>276,318.00</u>	<u>60.6%</u>	<u>222,748.97</u>	<u>257,572</u>		<u>-18,745.52</u> <u>-6.78%</u>

**GENERAL FUND
EXPENDITURES**
(FY 2021 Budget - Beginning)

	2019 ACTUAL	2020 YTD	2020 BUDGET	%	YR END EST	2021 PROPOSED	SOURCE	COMMENTS
<u>PUBLIC SAFETY</u>								
10-57-110 SALARIES AND WAGES	29,175.66	18,104.11	21,076.00	85.9%	24,138.81	21,076	General Fund	Crossing Guards. Includes COLA and Possible Merit Increase.
10-57-130 EMPLOYEE BENEFITS	2,251.72	1,393.26	2,333.00	59.7%	1,857.68	2,333	General Fund	Crossing Guards. Includes COLA and Possible Merit Increase.
10-57-250 SUPPLIES & MAINTENANCE	52.92	1,406.56	1,770.00	79.5%	1,875.41	0	General Fund	Safety vests and safety devices for crossing guards.
10-57-610 MISCELLANEOUS	0.00	575.00	2,000.00	28.8%	766.67		General Fund	\$1,200 (Donation for Emergency Preparedness Fair), \$800 (CERT Donation).
10-57-625 ANIMAL CONTROL MAINT COSTS	26,279.30	12,057.62	65,000.00	18.6%	16,076.83		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	0.00	0.00	600.00	0.0%	N/A	600	Sale of Dog Licenses	Pass through to Heber City.
10-57-630 LAW ENFORCEMENT	160,633.92	169,954.49	182,030.00	93.4%	226,605.99		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	11,044.18	5,614.33	17,100.00	32.8%	7,485.77		Grant	Pass Through Account
10-57-675 BACKNET - EQUIP SUPPLIES OPER	30,842.31	24,473.11	36,700.00	66.7%	32,630.81		Grant	Pass Through Account
10-57-680 BACKNET - CONFIDENTIAL FUNDS	6,000.00	0.00	16,200.00	0.0%	0.00		Grant	Pass Through Account
TOTALS:	<u>266,280.01</u>	<u>233,578.48</u>	<u>344,809.00</u>	<u>67.7%</u>	<u>311,437.97</u>	<u>24,009</u>		<u>-320,800.00</u> <u>-93.04%</u>
<u>TOURISM AND ECONOMIC DEV</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:	<u>25,000.00</u>	<u>25,000.00</u>	<u>25,000.00</u>	<u>100.0%</u>	<u>0.00</u>	<u>25,000</u>		<u>0.00</u> <u>0.00%</u>

**GENERAL FUND
EXPENDITURES**
(FY 2021 Budget - Beginning)

	2019 ACTUAL	2020 YTD	2020 BUDGET	%	YR END EST	2021 PROPOSED	SOURCE	COMMENTS
<u>STREETS</u>								
10-60-110 SALARIES AND WAGES	62,477.12	0.00	0.00	#DIV/0!	0.00	0	Class C Road	
10-60-130 EMPLOYEE BENEFITS	21,645.14	0.00	0.00	#DIV/0!	0.00	0	Class C Road	
10-60-240 STREET SUPPLIES & MAINTENANCE	14,601.39	13,853.09	23,650.00	58.6%	18,470.79		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	5,197.50	2,656.00	5,000.00	53.1%	3,541.33		Class C Road	Routine Maintenance and Cleaning
10-60-250 STREET SIGN SUPPLIES & MAIN	8,512.47	6,511.46	8,550.00	76.2%	8,681.95		Class C Road	Street Signs, Etc.
10-60-255 EQUIPMENT RENTAL AND LEASE	6,668.00	8,980.00	13,210.00	68.0%	N/A		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	52.00	0.00	3,000.00	0.0%	0.00		Class C Road	Road School and Safety Trainings
10-60-470 STREET LIGHT UTILITIES	151.12	120.55	150.00	80.4%	160.73		Class C Road	\$150 (Valais Park entrance light and River Road roundabout).
10-60-480 ROAD MATERIALS	24,669.64	26,194.34	37,436.00	70.0%	34,925.79		Class C Road	\$15,426 (Cold/Hot Mix Asphalt), \$21,210 (Road Salt/De-Icier), \$800 (Road Base).
10-60-620 CONTRACT SERVICES	27,150.99	20,329.37	20,000.00	101.6%	27,105.83		Class C Road	Salt Hauling
TOTALS:	171,125.37	78,644.81	110,996.00	70.9%	92,886.41	0		-110,996.00 -100.00%
<u>PARKS AND RECREATION</u>								
10-70-110 SALARIES AND WAGES	102,014.85	0.00	0.00	#DIV/0!	0.00	0	General Fund	
10-70-130 EMPLOYEE BENEFITS	38,939.81	0.00	0.00	#DIV/0!	0.00	0	General Fund	
10-70-230 MILEAGE	0.00	0.00	350.00	0.0%	N/A	350	General Fund	Travel to parks training personal vehicle
10-70-240 CONTRACT SERVICES	53,850.47	25,808.60	53,875.00	47.9%	34,411.47	51,440	General Fund	Flag Maintenance and Rotation, Mowing in all Parks, Strips, and Roundabout
10-70-250 SUPPLIES AND MAINTENANCE	32,247.86	29,778.15	53,470.00	55.7%	39,704.20	46,820	General Fund	\$30,000 (Sprinkler and Landscaping Supplies), \$4,800 (New and Replacement Trees), \$2,020 (New Sod and Grass / Topsoil / Treatment / Overseeding), \$10,000 (Replacement Playground Bark)
10-70-255 EQUIPMENT RENTAL AND LEASE	10,563.05	9,054.00	13,210.00	68.5%	N/A	16,700	General Fund	\$3,250 each (Backhoe #1, Backhoe #2, Mini Excavator Lease), \$3,000 (Cat Skid Loader Lease), \$1,975 each (Upgrade annually Bobcat 5600 RTV #1, Bobcat 5600 RTV #2)
10-70-270 UTILITIES	11,249.14	7,704.44	16,850.00	45.7%	10,272.59	23,316	General Fund	Water, Power, Garbage, Natural Gas, Sewer.
10-70-290 TRAILS	0.00	19,973.00	50,000.00	39.9%	26,630.67	50,000	General Fund	Trail Maintenance
10-70-330 EDUCATION AND TRAINING	790.00	0.00	1,000.00	0.0%	0.00	1,000	General Fund	CSPI Training.
10-70-660 SPRING CLEAN-UP	239.37	0.00	1,000.00	0.0%	N/A	1,000	General Fund	\$600 (Food), \$400 (Cleaning Supplies).
TOTALS:	249,894.55	92,318.19	189,755.00	48.7%	111,018.92	190,626		871.00 0.46%

**GENERAL FUND
EXPENDITURES**
(FY 2021 Budget - Beginning)

	2019 ACTUAL	2020 YTD	2020 BUDGET	%	YR END EST	2021 PROPOSED	SOURCE	COMMENTS
<u>CEMETERY</u>								
10-77-110 SALARIES AND WAGES	55,620.51	0.00	0.00	#DIV/0!	0.00	0	General Fund	
10-77-130 EMPLOYEE BENEFITS	20,877.25	0.00	0.00	#DIV/0!	0.00	0	General Fund	
10-77-250 EQUIP,SUPPLIES & MAINTENANCE	13,499.06	12,836.11	23,810.00	53.9%	17,114.81		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), \$140 (7 Flowers)
10-77-255 EQUIPMENT RENTAL AND LEASE	10,313.05	8,980.00	13,210.00	68.0%	N/A		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	3,359.88	1,984.51	10,430.00	19.0%	2,646.01		General Fund	Water, Power, Garbage, Natural Gas, Sewer.
10-77-620 CONTRACT SERVICES	29,520.49	7,227.00	14,378.00	50.3%	9,636.00		General Fund	\$13,960 (Mowing/Fertilization/Weed Control), \$418 (Flag Rotation).
TOTALS:	133,190.24	31,027.62	61,828.00	50.2%	29,396.83	0		-61,828.00 -100.00%
<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	2,477.59	2,088.68	3,000.00	69.6%	N/A		General Fund	
10-78-350 TOURISM	17,043.22	13,445.25	39,600.00	34.0%	17,927.00		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	0.00	0.00	100.00	0.0%	N/A		General Fund	
TOTALS:	19,520.81	15,533.93	42,700.00	36.4%	17,927.00	0		-42,700.00 -100.00%

**GENERAL FUND
EXPENDITURES**
(FY 2021 Budget - Beginning)

	2019 ACTUAL	2020 YTD	2020 BUDGET	%	YR END EST	2021 PROPOSED	SOURCE	COMMENTS
TRANSFERS AND CONTRIBUTIONS								
10-90-145 TRANSFER TO CDRA FUND	80,876.60	13,670.64	87,100.00	15.7%	18,227.52	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)	479,884.22	54,979.47	544,004.00	10.1%	73,305.96	620,000		
Highway Tax						170,000	Highway Tax	
Class C Roads (Minus Streets Dept.)						200,000	Class C Road	
Road Improvements						250,000	General Fund	Minimum of \$250,000 Each Year.
10-90-155 TRANSFER TO ICE RINK FUND	38,050.33	356.89	55,362.00	0.6%	475.85	0		
10-90-160 TRANSFER TO CIP FUND (OTHER)	1,367,048.00	0.00	59,825.00	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							General Fund	
10-90-170 TRANSFER TO MBA FUND	13,552.76	0.00	14,200.00	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			
TOTALS:	1,979,411.91	69,007.00	760,491.00	9.1%	92,009.33	721,300		-39,191.00 -5.15%
TOTAL FUND EXPENDITURES	4,816,261.72	2,030,756.60	4,269,665.00	47.6%	N/A	2,643,916		-1,625,748.62 -38.08%
REVENUE OVER EXPENDITURES	-261,760.27	1,558,418.63	0.00		N/A	1,463,944		

BACKNET FUND
RESERVES
(FY 2021 Budget - Beginning)

		CURRENT	OBLIGATED	REMAINING	COMMENTS
<u>RESERVES</u>					
15-11500	CASH IN CHECKING (ZIONS BANK)	8,353.86	0.00	8,353.86	
15-11-520	PETTY CASH	300.00	0.00	300.00	
		<u>8,653.86</u>	<u>0.00</u>	<u>8,653.86</u>	

**BACKNET FUND
REVENUE**
(FY 2021 Budget - Beginning)

	2019 ACTUAL	2020 YTD	2020 BUDGET	%	YR END EST	2021 PROPOSED	SOURCE	COMMENTS
<u>RESTITUTION REVENUE</u>								
15-31-250 RESTITUTION REVENUE	4,621.61	814.85	500.00	163.0%	1,086.47	500	Restitution	
TOTALS:	<u>4,621.61</u>	<u>814.85</u>	<u>500.00</u>	<u>163.0%</u>	<u>1,086.47</u>	<u>500</u>	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	0	Restitution	
TOTALS:	<u>0.00</u>	<u>0.00</u>	<u>3,500.00</u>	<u>0.0%</u>	<u>0.00</u>	<u>0</u>	-3,500.00	
							-100.00%	
TOTAL FUND REVENUE	<u>4,621.61</u>	<u>814.85</u>	<u>4,000.00</u>	<u>20.4%</u>	<u>N/A</u>	<u>500</u>	-3,500.00	
							-87.50%	

**BACKNET FUND
EXPENDITURES**
(FY 2021 Budget - Beginning)

	2019 ACTUAL	2020 YTD	2020 BUDGET	%	YR END EST	2021 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	957.66	707.93	4,000.00	17.7%	943.91	0	Restitution	
TOTALS:	957.66	707.93	4,000.00	17.7%	N/A	0	-4,000.00 -100.00%	
<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	957.66	707.93	4,000.00	17.7%	N/A	0	-4,000.00 -100.00%	
REVENUE OVER EXPENDITURES	3,663.95	106.92	0.00		N/A	500		

COMMUNITY DEVELOPMENT AND RENEWAL AGENCY FUND
REVENUE
(FY 2021 Budget - Beginning)

	2019 ACTUAL	2020 YTD	2020 BUDGET	%	YR END EST	2021 PROPOSED	SOURCE	COMMENTS
<u>CONTRIBUTIONS AND TRANSFERS</u>								
20-39-100 TRANSFER FROM GENERAL FUND	80,876.60	13,670.64	87,100.00	15.7%	18,227.52	87,100	Tax Revenue	Concludes December 2024 or \$1.2 million whichever comes first. Paid \$651,305 as of January 2018.
TOTALS:	<u>80,876.60</u>	<u>13,670.64</u>	<u>87,100.00</u>	<u>15.7%</u>	<u>18,227.52</u>	<u>87,100</u>	0.00 0.00%	
TOTAL FUND REVENUE	<u>80,876.60</u>	<u>13,670.64</u>	<u>87,100.00</u>	<u>15.7%</u>	<u>N/A</u>	<u>87,100</u>	0.00 0.00%	

COMMUNITY DEVELOPMENT AND REVNEWAL AGENCY FUND
EXPENDITURES
(FY 2021 Budget - Beginning)

	2019 ACTUAL	2020 YTD	2020 BUDGET	%	YR END EST	2021 PROPOSED	SOURCE	COMMENTS
<u>CDRA FUND - 42 WEST MAIN STREET PROJECT</u>								
20-44-110 REAL PROPERTY TAX	1,675.83	0.00	2,100.00	0.0%	N/A	0	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	187.28	0.00	1,000.00	0.0%	N/A	0	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	50,926.38	22,231.54	55,000.00	40.4%	29,642.05	0	Tax Revenue	City. Concludes December 2024 or \$1.2 million whichever comes first.
20-44-140 RESORT TAX	28,087.11	12,562.48	29,000.00	43.3%	16,749.97	0	Tax Revenue	City. Concludes December 2024 or \$1.2 million whichever comes first.
TOTALS:	<u>80,876.60</u>	<u>34,794.02</u>	<u>87,100.00</u>	<u>39.9%</u>	<u>N/A</u>	<u>0</u>		<u>-87,100.00</u> <u>-100.00%</u>
TOTAL FUND EXPENDITURES	<u>80,876.60</u>	<u>34,794.02</u>	<u>87,100.00</u>	<u>39.9%</u>	<u>N/A</u>	<u>0</u>		<u>-87,100.00</u> <u>-100.00%</u>
REVENUE OVER EXPENDITURES	<u>0.00</u>	<u>-21,123.38</u>	<u>0.00</u>		<u>N/A</u>	<u>87,100</u>		

MUNICIPAL BUILDING AUTHORITY FUND
REVENUE
(FY 2021 Budget - Beginning)

	2019 ACTUAL	2020 YTD	2020 BUDGET	%	YR END EST	2021 PROPOSED	SOURCE	COMMENTS
<u>INTEREST EARNINGS</u>								
41-36-100 INTEREST EARNINGS	437.29	263.46	400.00	65.9%	351.28	300		
TOTALS:	437.29	263.46	400.00	65.9%	351.28	300	-100.00	
							-25.00%	
<u>CONTRIBUTIONS AND TRANSFERS</u>								
41-39-210 TRANSFER FROM GENERAL FUND	13,552.76	0.00	14,200.00	0.0%	0.00	14,200	General Fund	Cemetery Bonds. Completed in 2023. Remaining balance \$67,975 as of 3/31/2017.
TOTALS:	13,552.76	0.00	14,200.00	0.0%	0.00	14,200	0.00	
							0.00%	
TOTAL FUND REVENUE	13,990.05	263.46	14,600.00	1.8%	351.28	14,500.00	-100.00	
							-0.68%	

MUNICIPAL BUILDING AUTHORITY FUND
EXPENDITURES
(FY 2021 Budget - Beginning)

	2019 ACTUAL	2020 YTD	2020 BUDGET	%	YR END EST	2021 PROPOSED	SOURCE	COMMENTS
<u>MBA FUND - DEBT SERVICE</u>								
41-47-827	11,000.00	12,000.00	12,000.00	100.0%	N/A	0	General Fund	
41-47-829	1,475.00	1,200.00	1,200.00	100.0%	N/A	0	General Fund	2.5% Interest Rate.
TOTALS:	<u>12,475.00</u>	<u>13,200.00</u>	<u>13,200.00</u>	<u>100.0%</u>	<u>N/A</u>	<u>0</u>		-13,200.00 -100.00%
<u>MBA FUND - OTHER</u>								
41-48-510	1,400.00	0.00	1,400.00	0.0%	N/A	0	General Fund	
TOTALS:	<u>1,400.00</u>	<u>0.00</u>	<u>1,400.00</u>	<u>0.0%</u>	<u>N/A</u>	<u>0</u>		-1,400.00 -100.00%
TOTAL FUND EXPENDITURES	<u>13,875.00</u>	<u>13,200.00</u>	<u>14,600.00</u>	<u>90.4%</u>	<u>N/A</u>	<u>0</u>		-14,600.00 -100.00%
REVENUE OVER EXPENDITURES	<u>115.05</u>	<u>-12,936.54</u>	<u>0.00</u>		<u>N/A</u>	<u>14,500</u>		

CAPITAL IMPROVEMENT PROJECTS FUND

RESERVES

(FY 2021 Budget - Beginning)

	CURRENT	OBLIGATED	REMAINING	COMMENTS
RESERVES				
45-11600 PTIF - CIP	2,388,177.43	60,000.00	2,448,177.43	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)	466,014.18	0.00	466,014.18	\$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	347,941.96	60,420.00	408,361.96	Public Treasurers' Investment Fund (PTIF) - Restricted
45-11620 PTIF - PARK IMPACT RESTRICTED	53,524.94	75,000.00	128,524.94	Public Treasurers' Investment Fund (PTIF) - Restricted
45-11625 PTIF - PARKS CONTRIBUTION	65,744.41	0.00	65,744.41	Public Treasurers' Investment Fund (PTIF)
45-11635 PTIF - TRANS IMPACT FEE	62,213.29	193,700.00	255,913.29	Public Treasurers' Investment Fund (PTIF) - Restricted
45-11640 PTIF - ROADS	55,762.99	620,000.00	675,762.99	Public Treasurers' Investment Fund (PTIF) - Restricted
	<u>4,001,247.04</u>	<u>1,017,799.00</u>	<u>5,019,046.04</u>	

2,385,134.99 Five year average for CIP Fund revenue. Adopted policy states that Midway City shall maintain at all times a reserve account in its PTIF - Capital Improvement Projects (CIP) account. The balance in this account shall be no less than 35% of the average over the previous five years for CIP Fund revenue.

834,797.25 35% of five year average for CIP Fund revenue.

778,582.94 Uncommitted amount in excess or deficit of the required reserve.

CAPITAL IMPROVEMENT PROJECTS FUND

REVENUE

(FY 2021 Budget - Beginning)

	2019 ACTUAL	2020 YTD	2020 BUDGET	%	YR END EST	2021 PROPOSED	SOURCE	COMMENTS
REVENUE								
45-30-100 INTEREST EARNINGS	90,804.56	48,764.75	80,000.00	61.0%	65,019.67	60,000		
45-30-110 INTEREST EARNINGS/PARKS	13,464.64	7,841.43	11,000.00	71.3%	10,455.24	5,000		
45-30-130 INTEREST EARNINGS/TRANS IMPACT	1,566.99	1,682.40	1,200.00	140.2%	2,243.20	1,200		
45-30-134 INTEREST EARNINGS/TRAIL IMPACT	9,737.17	5,654.46	8,500.00	66.5%	7,539.28	4,000		
45-30-200 MISCELLANEOUS	3,000.00	0.00	0.00	#DIV/0!	0.00	0		
45-30-500 PARK IMPACT FEES	85,000.00	72,000.00	70,000.00	102.9%	96,000.00	70,000		70 New Construction (FY 2020), 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	0.00	0.00	0.00	#DIV/0!	0.00	0		
45-30-510 TRANS IMPACT FEES	233,750.00	198,000.00	192,500.00	102.9%	264,000.00	192,500		70 New Construction (FY 2020), 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	68,510.00	58,032.00	56,420.00	102.9%	77,376.00	56,420		70 New Construction (FY 2020), 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)	479,884.22	54,979.47	544,004.00	10.1%	73,305.96	620,000		
Highway Tax						170,000	Highway Tax	0
Class C Roads (Minus Streets Dept.)						200,000	Class C Road	0
Road Improvements						250,000	General Fund	Minimum of \$250,000 Each Year.
45-30-602 GF (ADMIN - VEH REPL)	1,463.00	0.00	1,500.00	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	0		
45-30-606 GF (PLANNING - VEH REPL)	1,463.00	0.00	1,500.00	0.0%	0.00	1,500		
45-30-608 GF (BUILD SAFETY - VEH REPL)	5,679.00	0.00	5,679.00	0.0%	0.00	5,679		
45-30-650 GF (OTHER)	1,367,048.00	0.00	59,825.00	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.
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	1,915,960.00	0.0%	N/A	0	CIP Reserves	
CIP - General								
Buildings								
Cemetery								
Parks								
Trails								
Transient Room Tax								

CAPITAL IMPROVEMENT PROJECTS FUND
REVENUE
(FY 2021 Budget - Beginning)

	2019 ACTUAL	2020 YTD	2020 BUDGET	%	YR END EST	2021 PROPOSED	SOURCE	COMMENTS
Vehicle Replacement (PW)								
Vehicle Replacement (Other)								
Trails Impact Fees								
Park Impact Fees								
Parks Annexation Contribution								
Transportation Impact Fees								
Roads								
TOTALS:	<u>2,514,370.58</u>	<u>446,954.51</u>	<u>3,101,088.00</u>	<u>14.4%</u>	<u>N/A</u>	<u>1,017,799</u>	-2,083,289.00 -67.18%	
TOTAL FUND REVENUE	<u>2,514,370.58</u>	<u>446,954.51</u>	<u>3,101,088.00</u>	<u>14.4%</u>	<u>N/A</u>	<u>1,017,799</u>	-2,083,289.00 -67.18%	

CAPITAL IMPROVEMENT PROJECTS FUND
EXPENDITURES
(FY 2021 Budget - Beginning)

	2019 ACTUAL	2020 YTD	2020 BUDGET	%	YR END EST	2021 PROPOSED	SOURCE	COMMENTS
<u>CIP FUND - CIP - PARKING</u>								
45-63-100 MAIN STREET	0.00	0.00	40,000.00	0.0%	0.00	0	PTIF - CIP	Put into parking reserve account.
TOTALS:	0.00	0.00	40,000.00	0.0%	0.00	0		-40,000.00 -100.00%
<u>#VALUE!</u>								
45-64-700 SIDEWALK IMPROVEMENTS	0.00	14,609.44	75,000.00	19.5%	19,479.25	0	PTIF - CIP	\$15,000 (Grind Down Trip Hazards), \$10,000 (Replacement). \$25,000 each year. \$50,000 (100 East from Main Street to 100 South, \$25,000 (Sidewalk) \$25,000 (Possible Ditch Etc.))
45-64-705 2019 SIDEWALK IMPROVEMENTS	14,881.16	0.00	0.00	#DIV/0!	0.00	0	PTIF - CIP	\$15,000 (Grind Down Trip Hazards), \$10,000 (Replacement). \$25,000 each year.
TOTALS:	14,881.16	14,609.44	75,000.00	19.5%	19,479.25	0		-75,000.00 -100.00%
<u>CIP FUND - CIP - BUILDINGS</u>								
45-65-204 TOWN HALL	5,276.35	256.68	75,700.00	0.3%	342.24	0	PTIF - CIP (Buildings)	\$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	0.00	0.00	108,760.00	0.0%	0.00	0	PTIF - CIP (\$39,540)	\$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
45-65-217 OFFICE BUILDING	0.00	81,898.33	105,000.00	78.0%	109,197.77	0	PTIF - CIP	\$75,000 (Reception area and security improvements), \$15,000 (New Carpet), \$10,000 (New Furniture for Conference Rooms), \$5,000 (Sneaker Phones for Conference Rooms)
45-65-223 MAINTENANCE BUILDING	215,515.21	5,698.76	5,000.00	114.0%	7,598.35	0	PTIF - CIP	\$5,000 (Heating/Cooling Unit).
45-65-225 MAINTENANCE BUILDING YARD	217,813.05	0.00	0.00	#DIV/0!	0.00	0	PTIF - CIP	
45-65-260 FIRE STATION	0.00	0.00	0.00	#DIV/0!	0.00	0		
TOTALS:	438,604.61	87,853.77	294,460.00	29.8%	156,096.87	0		-294,460.00 -100.00%

CAPITAL IMPROVEMENT PROJECTS FUND
EXPENDITURES
(FY 2021 Budget - Beginning)

	2019 ACTUAL	2020 YTD	2020 BUDGET	%	YR END EST	2021 PROPOSED	SOURCE	COMMENTS
CIP FUND - CIP - STREETS								
45-66-310 SURFACE TREATMENTS	169,016.57	331,341.69	250,000.00	132.5%	441,788.92	0	PTIF - Roads	\$250,000 Per Year.
45-66-336 SWISS ALPINE ROAD	177,845.37	54,290.47	0.00	#DIV/0!	72,387.29	0	PTIF - Roads	In conjunction with Saint-Prex Estates.
45-66-342 600 NORTH	92,737.86	-33,755.64	150,000.00	-22.5%	-45,007.52	0	PTIF - Roads, Impact Fees - Roads	In conjunction with Remund Farms PUD.
45-66-350 MAIN STREET	0.00	0.00	130,000.00	0.0%	0.00	0	PTIF - Roads	Turn lanes at Main Street and River Road.
45-66-380 SIGNAGE	-15,000.00	0.00	5,000.00	0.0%	0.00	0		\$20,000 (Wayfinding Signs, \$15,000 Reimbursed by HVTD).
45-66-703 2016 ROAD IMPROVEMENTS	9,295.00	0.00	0.00	#DIV/0!	0.00	0	PTIF - Roads	
45-66-704 2017 ROAD IMPROVEMENTS	264,010.22	673.23	0.00	#DIV/0!	897.64	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	12,868.82	2,354.95	0.00	#DIV/0!	3,139.93	0	PTIF - Roads	\$67,000 (Probst Way). \$9,380 (Engineering - 14%)
45-66-706 2019 ROAD IMPROVEMENTS	3,936.08	348.48	0.00	#DIV/0!	464.64	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	125,000.00	0.0%	0.00	0	PTIF - Roads, Impact Fees - Roads	250 North (Center Street to 100 West), 100 West (100 North to 250 North), Engineering (14%).
TOTALS:	714,709.92	355,253.18	660,000.00	53.8%	473,670.91	0		-660,000.00 -100.00%

CAPITAL IMPROVEMENT PROJECTS FUND
EXPENDITURES
(FY 2021 Budget - Beginning)

	2019 ACTUAL	2020 YTD	2020 BUDGET	%	YR END EST	2021 PROPOSED	SOURCE	COMMENTS
<u>CIP FUND - CIP - PARKS AND RECREATION</u>								
45-67-409 MICHIE LANE PARK IMPROVEMENTS	-33,225.70	356,764.50	30,000.00	1189.2%	475,686.00	0	Impact Fees - Parks	Remainder of project including installation of playground equipment.
45-67-411 HAMLET PARK IMPROVEMENTS	0.00	0.00	0.00	#DIV/0!	0.00	0		
45-67-412 ALPENHOF PARK IMPROVEMENTS	0.00	0.00	0.00	#DIV/0!	0.00	0	PTIF - Parks Contribution	
45-67-413 VALAIS PARK IMPROVEMENTS	62,552.32	32,563.76	63,170.00	51.5%	43,418.35	13,500	PTIF - Parks Contribution	\$13,500 (Shade Sails)
45-67-415 TRAILS	79,229.59	193,580.29	337,500.00	57.4%	258,107.05	50,000	Impact Fees - Trails, PTIF - CIP.	\$50,000 (Dutch Fields Trail Replacement Project)
						15,600		\$15,600 (Tree City USA)
45-67-418 SKATING RINK	0.00	0.00	0.00	#DIV/0!	0.00	0		
45-67-419 TOWN SQUARE IMPROVEMENTS	0.00	10,000.00	110,000.00	9.1%	13,333.33	0	PTIF - CIP (Parks) (\$37,337), PTIF - CIP (\$72,663)	\$32,400 (Re-landscaping), \$17,600 (Replace Light Poles), \$50,000 (Plaza Development), \$10,000 (Southfields Park Pickleball Courts).
45-67-420 IMPROVEMENTS	0.00	0.00	12,000.00	0.0%	0.00	0	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	10,384.80	25,000.00	41.5%	13,846.40	0	PTIF - CIP	
TOTALS:	#REF!	#REF!	#REF!	#REF!	#REF!	79,100	#REF! #REF!	
<u>CIP FUND - CIP - CEMETERY</u>								
45-68-512 IMPROVEMENTS	12,601.80	245,011.62	90,000.00	272.2%	326,682.16	0	PTIF - CIP (Cemetery)	\$80,000 (Remainder of Project to Replace and Extend Roads), \$10,000 (Misc.).
TOTALS:	12,601.80	245,011.62	90,000.00	272.2%	326,682.16	0	-90,000.00 -100.00%	
<u>CIP FUND - CIP - OTHER</u>								
45-69-605 Vehicles	349,853.34	131,255.50	178,830.00	73.4%	N/A	0	PTIF - CIP.	\$30,000 (Tractor/Snowplow), \$7,890 (Upgrade Toolcat), \$50,940 (Additional Toolcat), \$10,000 (Snowblower Attachment for Toolcat), \$30,000 (Replace 1500 Pick-Up Truck), \$30,000 (Additional Pick-Up Truck for Building Safety Department), \$20,000 (Vehicle/Equipment Lift)
TOTALS:	349,853.34	131,255.50	178,830.00	73.4%	N/A	0	-178,830.00 -100.00%	

CAPITAL IMPROVEMENT PROJECTS FUND
EXPENDITURES
(FY 2021 Budget - Beginning)

	2019 ACTUAL	2020 YTD	2020 BUDGET	%	YR END EST	2021 PROPOSED	SOURCE	COMMENTS
<u>CIP FUND - TRANSFERS AND CONTRIBUTIONS</u>								
45-90-150 UNAPPROPRIATED FUND BALANCE	0.00	0.00	1,185,128.00	0.0%	N/A	1,017,799		
Interest Earnings						60,000		
Interest Earnings - Park Impact Fees						5,000		
Interest Earnings - Trans. Impact Fees						1,200		
Interest Earnings - Trails Impact Fees						4,000		
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.)						200,000	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)						0		
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	1,185,128.00	0.0%	N/A	1,017,799	-167,329.00	-14.12%
TOTAL FUND EXPENDITURES	#REF!	#REF!	#REF!	#REF!	N/A	1,096,899	#REF!	#REF!
REVENUE OVER EXPENDITURES	#REF!	#REF!	#REF!		N/A	-79,100		

**WATER FUND
RESERVES**
(FY 2021 Budget - Beginning)

	CURRENT	OBLIGATED	REMAINING	COMMENTS
RESERVES				
51-11610 PTIF - WATER ACCOUNT	6,657,969.93	820,734.00	7,478,703.93	Public Treasurers' Investment Fund (PTIF)
51-11613 PTIF - MIDWAY WATER LEASES	1,231,434.74	150,000.00	1,381,434.74	Public Treasurers' Investment Fund (PTIF), Combine with PTIF - Water Account
51-11615 PTIF - WT SYSTEM IMPROVEMENT	29,113.70	351,500.00	380,613.70	Public Treasurers' Investment Fund (PTIF) - Restricted
51-11616 PTIF - WATER IMPACT FEE	<u>384,072.55</u>	<u>162,500.00</u>	<u>546,572.55</u>	Public Treasurers' Investment Fund (PTIF) - Restricted
	<u>8,302,590.92</u>	<u>1,484,734.00</u>	<u>9,787,324.92</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.

5,599,438.89

Uncommitted amount in excess or deficit of the required reserve.

**WATER FUND
REVENUE**
(FY 2021 Budget - Beginning)

	2019 ACTUAL	2020 YTD	2020 BUDGET	%	YR END EST	2021 PROPOSED	SOURCE	COMMENTS
REVENUE								
51-37-100 WATER SALES	933,373.85	689,115.80	950,000.00	72.5%	918,821.07	950,000		Includes previous water rate increase (37%).
51-37-120 WATER LEASES	131,484.24	113,810.96	130,000.00	87.5%	151,747.95	150,000		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	7,659.78	5,896.13	8,000.00	73.7%	7,861.51	8,000		
51-37-140 COTTAGES ON GREEN PUMPING FEES	44,445.65	33,984.00	45,000.00	75.5%	45,312.00	45,000		
51-37-145 IRR. ASSESSMENT (CLASS B)	245,738.74	195,807.33	250,000.00	78.3%	261,076.44	260,000		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	2,800.00	1,975.50	2,500.00	79.0%	2,634.00	2,600		
51-37-170 INTEREST EARNINGS	180,834.80	131,245.93	140,000.00	93.7%	174,994.57	140,000		
51-37-200 WATER IMPACT FEE	204,700.00	165,600.00	161,000.00	102.9%	220,800.00	161,000		70 New Construction (FY 2020), 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	1,369.91	1,652.83	1,100.00	150.3%	2,203.77	1,500		
51-37-210 WATER CONNECTION/HOOKUP	117,000.00	94,900.00	95,000.00	99.9%	126,533.33	95,000		
51-37-760 HEBER POWER & LIGHT DIVIDEND	9,375.00	0.00	14,000.00	0.0%	0.00	30,000		
51-37-910 APPROPRIATED FUND BALANCE	0.00	0.00	3,203,608.00	0.0%	N/A	0		
Water - General								
Water Leases								
Water System Improvement								
Water Impact Fees								
TOTALS:	1,878,781.97	1,433,988.48	5,000,208.00	28.7%	N/A	1,843,100	-3,157,108.00	-63.14%
TOTAL FUND REVENUE	1,878,781.97	1,433,988.48	5,000,208.00	28.7%	N/A	1,843,100	-3,157,108.00	-63.14%

**WATER FUND
EXPENDITURES**
(FY 2021 Budget - Beginning)

	2019 ACTUAL	2020 YTD	2020 BUDGET	%	YR END EST	2021 PROPOSED	SOURCE	COMMENTS
CONTRIBUTIONS AND TRANSFERS - EXPENDITURES								
51-40-110 SALARIES AND WAGES	96,228.50	89,865.08	125,020.00	71.9%	119,820.11	109,802	Water Fund	2 Public Works Employee (40 hrs. wk. each), Jennifer Sweat, Cathy Covington. Includes COLA.
51-40-130 EMPLOYEE BENEFITS	36,365.09	28,297.46	55,394.00	51.1%	37,729.95	48,503	Water Fund	2 Public Works Employee (40 hrs. wk. each), Jennifer Sweat, Cathy Covington. Includes COLA.
51-40-140 PENSION EXPENSE	0.00	0.00	0.00	#DIV/0!	0.00	0	Water Fund	
51-40-240 OFFICE SUPPLIES AND EXPENSE	8,572.58	8,540.70	10,500.00	81.3%	11,387.60	10,500	Water Fund	\$3,000 (Bluestakes), \$4,500 (Water Billing and Postage), \$3,000 (Xpress Bill Pay/Credit Card Fees).
51-40-242 WATER TESTING	4,900.99	3,674.00	9,600.00	38.3%	4,898.67	9,600	Water Fund	Water Sample Testing Fees
51-40-245 COMPUTER SUPPORT	1,200.00	750.00	6,370.00	11.8%	1,000.00	6,367	Water Fund	\$3,900 (SCADA System Software and Support), \$2,300 (Sensus software annual upgrade), \$170 (mysicvinspector software).
51-40-250 EQUIP,SUPPLIES & MAINTANANCE	28,922.06	8,284.64	30,000.00	27.6%	11,046.19	15,973	Water Fund	\$2,020 (Clothing Allowance), \$200 (Safety Equip), \$1,553 (Cell Phone - 2 emp), \$6,000 (Water Treatment), \$6,200 (Water Equip Supplies)
51-40-255 EQUIPMENT RENTAL/REPLACE	11,668.00	6,500.00	11,550.00	56.3%	8,666.67	11,542	Water Fund	\$3,000 (Backhoe #1 Lease), \$3,000 (Backhoe #2 Lease), \$3,170 (Mini Excavator 305 S Lease), \$2,375 (Cat Skid Loader Lease).
51-40-260 REPAIRS,CONNECTIONS,EXTENSION	70,357.44	45,382.83	70,000.00	64.8%	60,510.44	100,000	Water Fund	Repairs, Connections, and Extensions
51-40-270 UTILITIES	38,545.86	27,595.47	49,300.00	56.0%	36,793.96	49,297	Water Fund	Utilities for pumps
51-40-310 PRO & TECHNICAL SERVICES	8,330.91	10,491.51	12,000.00	87.4%	13,988.68	12,000	Water Fund	\$6,000 (Legal Fees), \$6,000 (Engineering Fees).
51-40-330 EDUCATION AND TRAINING	3,921.72	4,402.61	6,450.00	68.3%	5,870.15	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)	0.00	0.00	1,302.00	0.0%	0.00	0	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).
51-40-350 IRR. ASSESSMENTS (CLASS B)	237,500.00	0.00	250,000.00	0.0%	0.00	260,000	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.

**WATER FUND
EXPENDITURES**
(FY 2021 Budget - Beginning)

	2019 ACTUAL	2020 YTD	2020 BUDGET	%	YR END EST	2021 PROPOSED	SOURCE	COMMENTS
51-40-360 COOPERATIVE SERVICE PAYMENTS	57,274.56	58,035.59	80,000.00	72.5%	77,380.79	0	PTIF - Water Leases	Includes 9% of the City's total <u>base</u> culinary water billings each quarter. Amount determined no later than 30 days after the end of the quarter. Payment made no later than 60 days after the end of the quarter. Paid to the Midway Irrigation Company. Paid with revenue from base water rate. Used for O&M of secondary irrigation systems.
51-40-510 BAD DEBT	0.00	0.00	1,000.00	0.0%	0.00	0	Water Fund	
51-40-605 DUES AND MEMBERSHIPS	1,050.00	0.00	1,900.00	0.0%	0.00	0	Water Fund	Rural Water Association
51-40-610 MISCELLANEOUS	174.73	158.28	3,000.00	5.3%	211.04	0	Water Fund	
51-40-620 M&I WATER LEASE	40,987.70	34,128.00	42,660.00	80.0%	N/A	0	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	289,600.00	178,000.00	185,000.00	96.2%	237,333.33	0	Water Fund	
51-40-660 MISCELLANEOUS CLAIMS	0.00	0.00	7,000.00	0.0%	0.00	0	Water Fund	
51-40-704 2017 WATER SYSTEM IMPROVEMENTS	13,125.06	0.00	0.00	#DIV/0!	0.00	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	0.00	#DIV/0!	0.00	0	PTIF - Water System Improvement (\$32,445), Impact Fees - Water (\$20,275)	\$63,000 (Probst Way), \$8,820 (Engineering - 14%).
51-40-706 2019 WATER SYSTEM IMPROVEMENTS	6,103.09	126,847.23	188,100.00	67.4%	169,129.64	0	PTIF - Water, Impact Fees - Water	\$165,000 (Tate Lane Water Line), \$23,100 (Engineering - 14%).
51-40-707 2020 WATER SYSTEM IMPROVEMENTS	0.00	82,942.56	2,275,728.00	3.6%	110,590.08	0	PTIF - Water	\$262,880 (Gerber Water Line - Spring to Gerber Tank), \$616,032 (River Road - Main Street to Memorial Hill Entrance), \$339,388 (100 East - 100 North to 200 South), \$379,316 (200 East - 100 North to 225 South), \$119,784 (300 East - 100 North to Main Street), \$27,032 (100 North - 100 West to 200 West), \$30,432 (500 South - 250 West to Stringtown Road).

**WATER FUND
EXPENDITURES**
(FY 2021 Budget - Beginning)

	2019 ACTUAL	2020 YTD	2020 BUDGET	%	YR END EST	2021 PROPOSED	SOURCE	COMMENTS
51-40-710 CAPITAL OUTLAY - 600 N WL	0.00	339,482.13	130,000.00	261.1%	452,642.84	0	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	0.00	#DIV/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	18,606.93	0.00	0.00	#DIV/0!	0.00	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	1,448,334.00	0.0%	0.00	1,484,734		
Water Leases						150,000		
Water System Improvements						351,500		
Water Impact Fees						161,000		
Interest Earnings - Water Impact Fees						1,500		
HL&P Dividend						30,000		
Surplus						790,734		
TOTALS:	973,435.22	1,053,378.09	5,000,208.00	21.1%	N/A	2,124,767	-2,875,440.92	-57.51%
TOTAL FUND EXPENDITURES	973,435.22	1,053,378.09	5,000,208.00	21.1%	N/A	2,124,767	-2,875,440.92	-57.51%
REVENUE OVER EXPENDITURES	905,346.75	380,610.39	0.00		N/A	-281,667		

**ICE SHEET FUND
RESERVES**
(FY 2021 Budget - Beginning)

	CURRENT	OBLIGATED	REMAINING	COMMENTS
<u>RESERVES</u>				
57-11-600 PTIF - ICE RINK	25,470.06	0.00	25,470.06	Public Treasurers' Investment Fund (PTIF). \$35,000 from FY 2017.
	<u>25,470.06</u>	<u>0.00</u>	<u>25,470.06</u>	

**ICE SHEET FUND
REVENUE**
(FY 2021 Budget - Beginning)

	2019 ACTUAL	2020 YTD	2020 BUDGET	%	YR END EST	2021 PROPOSED	SOURCE	COMMENTS
<u>OPERATING REVENUE</u>								
57-37-700 CONCESSIONS	66,027.84	0.00	70,898.00	0.0%	N/A			Contractor reimburses City for day to day operating expenditures.
57-37-900 MISCELLANEOUS	0.00	2,570.06	0.00	#DIV/0!	N/A			Interest, HL&P Rebate.
TOTALS:	<u>66,027.84</u>	<u>2,570.06</u>	<u>70,898.00</u>	<u>3.6%</u>	<u>0.00</u>	<u>0</u>	<u>-70,898.00</u>	<u>-100.00%</u>
<u>TRANSFERS AND CONTRIBUTIONS</u>								
57-39-150 TRANSFER FROM GENERAL FUND	38,050.33	356.89	55,362.00	0.6%	475.85		General Fund	
TOTALS:	<u>38,050.33</u>	<u>356.89</u>	<u>55,362.00</u>	<u>0.6%</u>	<u>475.85</u>	<u>0</u>	<u>-55,362.00</u>	<u>-100.00%</u>
TOTAL FUND REVENUE	<u>104,078.17</u>	<u>2,926.95</u>	<u>126,260.00</u>	<u>2.3%</u>	<u>N/A</u>	<u>0</u>	<u>-126,260.00</u>	<u>-100.00%</u>

**ICE SHEET FUND
EXPENDITURES**
(FY 2021 Budget - Beginning)

	2019 ACTUAL	2020 YTD	2020 BUDGET	%	YR END EST	2021 PROPOSED	SOURCE	COMMENTS
<u>OPERATING EXPENDITURES</u>								
57-70-110 SALARIES - WAGES	37,767.07	26,519.66	41,040.00	64.6%	35,359.55	41,040		
57-70-130 EMPLOYEE BENEFITS	4,869.61	2,013.63	3,140.00	64.1%	2,684.84	3,140		
57-70-140 PENSION EXPENSE	0.00	0.00	0.00	#DIV/0!	0.00	0		
57-70-250 EQUIP, SUPPLIES & MAINT	8,958.88	21,516.06	9,000.00	239.1%	28,688.08	9,000		
57-70-280 UTILITIES	18,271.74	11,156.14	12,000.00	93.0%	14,874.85	17,528		\$14,782 (HLP for Chiller), \$2,746 (HLP Town Square Lights/Ice Rink)
57-70-290 TELEPHONE	626.87	600.64	740.00	81.2%	800.85	740		\$500 (Phone), \$240 (Internet Hotspot).
57-70-297 DEPRECIATION EXPENSE	25,200.00	13,800.00	25,400.00	54.3%	N/A	25,400		Annual Depreciation
57-70-620 CONTRACT SERVICES	3,665.00	1,090.00	3,120.00	34.9%	N/A	3,117		Chiller Preventative Maintenance Agreement. (1.5% increase)
TOTALS:	99,359.17	76,696.13	94,440.00	81.2%	N/A	99,965	5,524.91	5.85%
<u>NON OPERATING EXPENDITURES</u>								
57-71-730 CAPITAL OUTLAY - IMPROVEMENTS	11,019.00	12,883.00	25,000.00	51.5%	17,177.33	0		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). Reimburse for skates purchased.
TOTALS:	11,019.00	12,883.00	31,820.00	40.5%	17,177.33	6,820	-25,000.00	-78.57%
<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	110,378.17	89,579.13	126,260.00	70.9%	N/A	106,785	-19,475.09	-15.42%
REVENUE OVER EXPENDITURES	-6,300.00	-86,652.18	0.00		N/A	-106,785		