

Midway City Council
18 May 2021
Regular Meeting

Tentative FY 2022 Budget /
Public Hearing



FY 2022
Adopted Tentative Budget w/Changes
(5/11/2021)

**GENERAL FUND
RESERVES**

(FY 2022 Budget - Adopted Tentative with Changes)

	CURRENT	OBLIGATED	REMAINING	COMMENTS
<u>RESERVES</u>				
01-11120 CASH- XPRESS DEPOSIT ACCOUNT	364,764.89	0.00	364,764.89	Xpress Bill Pay
01-11130 CASH - GRAND VALLEY BANK	868,661.52	0.00	868,661.52	Grand Valley Bank
10-11610 PTIF - GENERAL ACCOUNT	282,562.42	0.00	282,562.42	Public Treasurers' Investment Fund (PTIF)
10-11620 PTIF - LEGAL FUND	301,224.83	0.00	301,224.83	Public Treasurers' Investment Fund (PTIF)
	<u>1,817,213.66</u>	<u>0.00</u>	<u>1,817,213.66</u>	

5% 263,826.25 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% 1,319,131.25

**GENERAL FUND
REVENUE**

(FY 2022 Budget - Adopted Tentative with Changes)

	2020 ACTUAL	2021 YTD	2021 BUDGET	%	YR END EST	2022 PROPOSED	SOURCE	COMMENTS
<u>TAXES</u>								
10-31-100 PROPERTY TAX	853,275.72	901,949.74	855,000.00	105.5%	N/A	900,000		Physically evaluate properties every five years. Must be within 10% of sale values each year.
10-31-105 PROPERTY TAX (OPEN SPACE BOND)	0.00	297,746.82	315,000.00	94.5%	N/A	315,000		Annual assessment to pay the principle and interest on the open space bonds. Exact amount to be determined with the issuance of the bonds.
10-31-110 FEE IN LIEU	42,291.76	35,288.91	43,000.00	82.1%	42,346.69	35,000		Tax on automobiles, boats, snowmobiles, etc.
10-31-200 TAX REDEMPTION	20,981.53	39,694.94	10,000.00	396.9%	47,633.93	15,000		Taxes collected for prior years.
10-31-205 PENALTIES AND INTEREST	1,840.80	1,491.16	900.00	165.7%	1,789.39	1,000		Interest received on delinquent property taxes.
10-31-210 PROPERTY TAX REFUND	0.00	0.00	-2,500.00	0.0%	0.00	-1,000		
10-31-300 SALES AND USE TAXES	958,423.68	825,461.67	750,000.00	110.1%	990,554.00	950,000		Review at the end of the first quarter of the fiscal year.
10-31-400 FRANCHISE TAXES	431,996.00	370,786.41	420,000.00	88.3%	444,943.69	420,000		CenturyLink, Comcast, HL&P, Dominion, and Telecommunications Tax. \$9,600 (Verizon Cell Tower Lease).
10-31-500 TRANSIENT ROOM TAX	100,387.09	70,859.23	70,000.00	101.2%	85,031.08	70,000		Should be spend on items related to economic development. 1% tax. Review at the end of the first quarter of the fiscal year
10-31-700 RESORT TAX	749,720.74	666,802.56	550,000.00	121.2%	800,163.07	750,000		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). Review at the end of the first quarter of the fiscal year
10-31-750 HIGHWAY TAX	215,535.85	197,628.85	145,000.00	136.3%	237,154.62	200,000		Transferred to CIP Fund. Review at the end of the first quarter of the fiscal year.
TOTALS:	<u>3,374,453.17</u>	<u>3,407,710.29</u>	<u>3,156,400.00</u>	<u>108.0%</u>	<u>N/A</u>	<u>3,655,000</u>	<u>498,600.00</u>	<u>15.80%</u>
<u>LICENSES AND PERMITS</u>								
10-32-100 BUSINESS LICENSES AND PERMITS	26,747.50	18,641.00	28,000.00	66.6%	N/A	25,000		Does not include Swiss Days. Includes off-square 3rd party vendors throughout the year.
10-32-110 SIGN PERMITS	50.00	200.00	150.00	133.3%	N/A	200		
10-32-200 RE-INSPECTION FEE	0.00	0.00	0.00	#DIV/0!	N/A	0		
10-32-210 BUILDING PERMITS	429,891.61	501,294.94	250,000.00	200.5%	601,553.93	390,924		
10-32-211 PLAN CHECK, DEPOSITS & OTHER	277,934.06	335,855.48	125,000.00	268.7%	403,026.58	219,226		
10-32-212 CITY SURCHARGE	642.90	731.08	300.00	243.7%	877.30	500		
10-32-230 ROAD EXCAVATION INSPECTION FEE	5,000.00	5,750.00	3,000.00	191.7%	6,900.00	7,000		\$500 per road cut.
10-32-250 ANIMAL LICENSES	1,310.00	475.00	900.00	52.8%	N/A	400		Pass through to Heber City.
TOTALS:	<u>741,576.07</u>	<u>862,947.50</u>	<u>407,350.00</u>	<u>211.8%</u>	<u>N/A</u>	<u>643,250</u>	<u>235,900.00</u>	<u>57.91%</u>

**GENERAL FUND
REVENUE**

(FY 2022 Budget - Adopted Tentative with Changes)

	2020 ACTUAL	2021 YTD	2021 BUDGET	%	YR END EST	2022 PROPOSED	SOURCE	COMMENTS
<u>INTERGOVERNMENTAL REVENUE</u>								
10-33-560 CLASS "C" ROAD FUNDS	273,348.36	217,421.12	200,000.00	108.7%	260,905.34	275,000		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	46,089.44	44,428.76	70,000.00	63.5%	53,314.51	70,000		
10-33-780 CARES ACT	0.00	458,048.00	458,048.00	100.0%	549,657.60	0		Reimbursement for expenses.
TOTALS:	<u>319,437.80</u>	<u>719,897.88</u>	<u>728,048.00</u>	<u>98.9%</u>	<u>863,877.46</u>	<u>345,000</u>	<u>-383,048.00</u>	<u>-52.61%</u>
<u>SERVICES</u>								
10-34-430 MSD - ADMINISTRATION	61,309.84	42,646.10	20,000.00	213.2%	51,175.32	60,000		Paid quarterly. Reimbursement for expenses.
10-34-435 MSD - PUBLIC WORKS	71,226.48	46,322.03	25,000.00	185.3%	55,586.44	55,000		Paid quarterly. Reimbursement for expenses.
10-34-440 MSD - EQUIPMENT USAGE	0.00	0.00	5,000.00	0.0%	0.00	0		Paid quarterly. Reimbursement for expenses.
10-34-450 IRRIGATION CO - ADMINISTRATION	0.00	0.00	0.00	#DIV/0!	0.00	0		Was \$21,510.
10-34-452 IRRIGATION CO - PUBLIC WORKS	0.00	0.00	5,000.00	0.0%	0.00	0		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	0		Reimbursed by Irrigation Company at going rate.
10-34-740 ZONING AND DEVELOPMENT FEES	57,601.50	54,622.10	35,000.00	156.1%	65,546.52	50,000		
10-34-743 DEVELOPMENT ENGINEERING FEES	300,825.54	340,717.38	175,000.00	194.7%	408,860.86	350,000		Pass through to City Engineer.
10-34-744 DEVELOPMENT LEGAL FEES	45,106.25	-8,437.67	20,000.00	-42.2%	-10,125.20	40,000		Pass through to City Attorney.
10-34-830 BURIAL AND ASSESSMENTS	27,250.00	20,874.20	25,000.00	83.5%	25,049.04	25,000		Just burials (opening and closing).
TOTALS:	<u>563,319.61</u>	<u>496,744.14</u>	<u>310,000.00</u>	<u>160.2%</u>	<u>596,092.97</u>	<u>580,000</u>	<u>270,000.00</u>	<u>87.10%</u>

**GENERAL FUND
REVENUE**

(FY 2022 Budget - Adopted Tentative with Changes)

	2020 ACTUAL	2021 YTD	2021 BUDGET	%	YR END EST	2022 PROPOSED	SOURCE	COMMENTS
<u>MISCELLANEOUS</u>								
10-36-100 INTEREST EARNINGS	3,126.95	1,660.32	2,000.00	83.0%	1,992.38	2,000		
10-36-201 TOWN HALL RENT	12,157.00	7,300.00	10,000.00	73.0%	8,760.00	10,000		Should be used for building repairs and improvements.
10-36-202 COMMUNITY CENTER RENT	3,165.00	-200.00	4,000.00	-5.0%	-240.00	3,100		Should be used for building repairs and improvements.
10-36-204 TOWN SQUARE PAVILLION RENTAL	0.00	-50.00	200.00	-25.0%	-60.00	100		Should be used for building repairs and improvements.
10-36-205 SPECIAL EVENTS	3,450.00	5,950.00	3,200.00	185.9%	7,140.00	3,000		\$3,000 (Swiss Days), \$100 (Special Events). Should be used for park maintenance. Transferred to CIP Fund.
10-36-211 TOWN SQUARE RENT	500.00	-400.00	500.00	-80.0%	-480.00	500		Should be used for park maintenance.
10-36-212 CENTENNIAL PARK RENT	300.00	25.00	100.00	25.0%	30.00	300		Should be used for park maintenance.
10-36-213 HAMLET PARK RENT	275.00	50.00	150.00	33.3%	60.00	275		Should be used for park maintenance.
10-36-214 VALAIS PARK RENT	600.00	-20.00	200.00	-10.0%	-24.00	600		Should be used for park maintenance.
10-36-215 ALPENHOF PARK RENT	0.00	0.00	0.00	#DIV/0!	0.00	0		
10-36-520 BOND/DEPOSIT FORFEITURE	8,250.00	0.00	3,400.00	0.0%	0.00	3,400		
10-36-720 CEMETERY LOT SALES	42,100.00	21,850.00	30,000.00	72.8%	26,220.00	30,000		Only residents in 84049 ZIP can purchase lots. Transferred to CIP Fund.
10-36-900 MISCELLANEOUS	231.51	302.78	360.00	84.1%	363.34	0		
TOTALS:	<u>74,155.46</u>	<u>36,468.10</u>	<u>54,110.00</u>	<u>67.4%</u>	<u>43,761.72</u>	<u>53,275</u>		-835.00 -1.54%
<u>CONTRIBUTIONS AND TRANSFERS</u>								
10-39-910 APPROPRIATED FUND BALANCE	0.00	0.00	0.00	#DIV/0!	N/A	0		
TOTALS:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>#DIV/0!</u>	<u>0.00</u>	<u>0</u>		0.00 #DIV/0!
TOTAL FUND REVENUE	<u>5,072,942.11</u>	<u>5,523,767.91</u>	<u>4,655,908.00</u>	<u>118.6%</u>	<u>N/A</u>	<u>5,276,525</u>		620,617.00 13.33%
								5% 263,826.25 25% 1,319,131.25

**GENERAL FUND
EXPENDITURES**

(FY 2022 Budget - Adopted Tentative with Changes)

	2020 ACTUAL	2021 YTD	2021 BUDGET	%	YR END EST	2022 PROPOSED	SOURCE	COMMENTS
<u>MAYOR AND COUNCIL</u>								
10-41-110 SALARIES AND WAGES	57,842.14	42,810.93	57,081.00	75.0%	51,373.12	57,081	General Fund	Mayor, Council. Does not include any COLA increases.
10-41-130 EMPLOYEE BENEFITS	4,424.63	4,011.26	4,367.00	91.9%	4,813.51	4,367	General Fund	Mayor, Council. Does not include any COLA increases.
10-41-230 MILEAGE	0.00	0.00	1,000.00	0.0%	0.00	2,400	General Fund	\$2,400 (Mileage for conferences - \$400 x 6)
10-41-240 OFFICE SUPPLIES AND EXPENSE	3,994.65	325.89	500.00	65.2%	391.07	1,000	General Fund	\$1,000 (Office Supplies).
10-41-250 DINNER SOCIAL	1,861.80	1,676.50	2,500.00	67.1%	N/A	7,000	General Fund	Appreciation socials in January and/or June.
10-41-330 EDUCATION AND TRAINING	1,913.98	149.00	3,000.00	5.0%	178.80	3,000	General Fund	
10-41-610 MISCELLANEOUS	2,476.35	3,048.95	1,600.00	190.6%	3,658.74	5,500	General Fund	\$300 (Swiss Days Parade Candy), \$600 (Lunches, etc.), \$600 (Council Meeting Food), \$400 (January Strategic Planning Meeting), \$3,600 (Cell Phone Stipend, \$50 each)
10-41-650 BONUSES	0.00	2,104.71	2,100.00	100.2%	N/A	3,200	General Fund	\$2,750 (Christmas gift certificates for full-time employees, 22 x \$125), \$450 (Christmas gift certificates for part-time employees. 6 x \$75).
TOTALS:	<u>72,513.55</u>	<u>54,127.24</u>	<u>72,148.00</u>	<u>75.0%</u>	<u>N/A</u>	<u>83,548</u>		11,400.37 15.80%

**GENERAL FUND
EXPENDITURES**

(FY 2022 Budget - Adopted Tentative with Changes)

	2020 ACTUAL	2021 YTD	2021 BUDGET	%	YR END EST	2022 PROPOSED	SOURCE	COMMENTS
ADMINISTRATIVE								
10-43-125 SALARIES AND WAGES	201,905.53	214,310.71	242,303.00	88.4%	257,172.85	284,655	General Fund	4 FT employees, 2 PT employees. COLA increases added, no Merit increases have been added
10-43-130 EMPLOYEE BENEFITS	98,929.02	76,108.29	90,854.00	83.8%	91,329.95	101,971	General Fund	4 FT employees, 2 PT employees. COLA increases added, no Merit increases have been added
10-43-145 OVERTIME	0.00	4,788.20	0.00	#DIV/0!	5,745.84	4,392	General Fund	Overtime hours paid out.
10-43-210 BOOKS,SUB AND MEMBERSHIPS	5,296.60	871.15	5,200.00	16.8%	1,045.38	7,675	General Fund	\$150 (UMCA), \$170 (IIMC) \$1,100 (MAG) \$4,706 (ULCT), SHRM HR (\$219), APTUS&C (\$159), UAPT (\$75), Adobe Pro (\$456), Adobe Pro (\$360), \$175 (SHRM Salt Lake Membershin)
10-43-220 PUBLIC NOTICES	4,417.47	2,388.85	2,800.00	85.3%	2,866.62	3,500	General Fund	Public Notices
10-43-230 MILEAGE	70.64	0.00	500.00	0.0%	0.00	500	General Fund	Conferences and meetings outside of County when city vehicle isn't available (\$.56)
10-43-240 OFFICE SUPPLIES AND EXPENSE	5,012.31	13,205.90	6,887.00	191.8%	15,847.08	19,300	General Fund	\$5,000 (Office Supplies) \$1,200 (New Computer) \$100 (Labor Posters) \$13,000 (BambooHR & Trax Fees)
10-43-280 TELEPHONE	8,851.07	6,152.76	3,000.00	205.1%	7,383.31	8,800	General Fund	\$4,600 (Jive), \$4,200 (Century Link)
10-43-330 EDUCATION AND TRAINING	2,116.77	69.00	5,000.00	1.4%	82.80	5,000	General Fund	Treasurer (UAPT Spring Conf, Fall Academy APTUS&C Nationals), Recorder, Payroll/HR (SHRM)
10-43-510 INSURANCE AND SURETY BONDS	138,050.23	14,728.72	70,000.00	21.0%	N/A	84,652	General Fund	\$14,500 (Property), \$29,000 (Liability), \$22,652 (Workers Comp), \$1,000 Insurance Fees (Dental/Select Health), \$3,500 (TARP Incentive, reimbursed by TRUST), \$14,000 (Liability insurance for all vehicles, buildings, and parks. This was increased this year due to an audit of insurance coverage. Several locations were not listed so they have now been added to policy.)
10-43-610 MISCELLANEOUS	160.54	27.37	0.00	#DIV/0!	32.84	2,600	General Fund	Emp B-Day (\$25 ea), Qrtly Lunch 18ppl @ \$14ea, \$1,000 (Office Staff Apparel - \$100 x 10).
10-43-735 CAPITAL OUTLAY - VEHIC REPLACE	1,500.00	0.00	1,500.00	0.0%	N/A	1,500	1,500	Transfer to CIP Fund.
TOTALS:	<u>466,310.18</u>	<u>332,650.95</u>	<u>428,044.00</u>	<u>77.7%</u>	<u>N/A</u>	<u>524,545</u>	<u>96,500.87</u>	<u>22.54%</u>

**GENERAL FUND
EXPENDITURES**

(FY 2022 Budget - Adopted Tentative with Changes)

	2020 ACTUAL	2021 YTD	2021 BUDGET	%	YR END EST	2022 PROPOSED	SOURCE	COMMENTS
<u>PROFESSIONAL SERVICES</u>								
10-45-605 ACCOUNTING	12,300.00	8,700.00	18,000.00	48.3%	10,440.00	18,000	General Fund	
10-45-611 LEGAL - GENERAL	164,829.59	91,030.80	56,400.00	161.4%	109,236.96	125,000	General Fund	Flat rate for 40 hrs. per month (\$64,500 with \$60,630 in General Fund and \$3,870 in the Water Fund).
10-45-612 LEGAL - DEVELOPMENT REVIEW	39,391.75	35,462.90	20,000.00	177.3%	42,555.48	50,000	Reimbursed	Pass through Account
10-45-613 LEGAL - LITIGATION	0.00	15,306.50	15,000.00	102.0%	18,367.80	20,000	General Fund	
10-45-615 COMPUTER SERVICES	39,958.35	26,283.68	53,010.00	49.6%	31,540.42	60,690	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), \$27,680 (City Website) (\$4,800 annually notification/reporting integration, \$1,020 annually website support, \$1,860 annually website hosting, \$5,000 annually scheduling integration, \$5,000 annual estimate code integration, \$10,000 one time charge for website design and
10-45-620 AUDIT	10,800.00	11,000.00	10,800.00	101.9%	N/A	11,000	General Fund	
10-45-672 ENGINEERING - GENERAL	49,260.25	44,378.19	44,000.00	100.9%	53,253.83	60,000	General Fund	Flat rate in 2010 contract (\$45,600 with \$18,240 in the General Fund and \$27,360 in the Water Fund).
10-45-674 ENGINEERING - DEV. REVIEW	294,232.70	241,189.39	175,000.00	137.8%	289,427.27	350,000	Reimbursed	Pass through Account
TOTALS:	<u>610,772.64</u>	<u>473,351.46</u>	<u>392,210.00</u>	<u>120.7%</u>	<u>554,821.75</u>	<u>694,690</u>		<u>302,480.00</u> 77.12%
<u>CONTRACT SERVICES</u>								
10-47-110 SALARIES AND WAGES	91,430.97	15,198.34	71,562.00	21.2%	18,238.01	26,520	Reimbursed	Becky Wood (100%). COLA increase has been added.
10-47-130 EMPLOYEE BENEFITS	33,709.28	3,393.17	25,229.00	13.4%	4,071.80	4,243	Reimbursed	Becky Wood (100%). COLA increase has been added.
10-47-250 SUPPLIES AND MAINTENANCE	-5.00	0.00	0.00	#DIV/0!	0.00	0	Reimbursed	
TOTALS:	<u>125,135.25</u>	<u>18,591.51</u>	<u>96,791.00</u>	<u>19.2%</u>	<u>22,309.81</u>	<u>30,763</u>		<u>-66,027.80</u> -68.22%

**GENERAL FUND
EXPENDITURES**

(FY 2022 Budget - Adopted Tentative with Changes)

	2020 ACTUAL	2021 YTD	2021 BUDGET	%	YR END EST	2022 PROPOSED	SOURCE	COMMENTS
<u>NON-DEPARTMENTAL</u>								
10-50-116 PAYROLL CLEARING	0.00	0.00	0.00	#DIV/0!	0.00	0		
10-50-140 PUBLIC WORKS WAGES	0.00	365,007.33	338,508.00	107.8%	438,008.80	534,770	General Fund	Includes 1 emp who has Public Safety wages as well as PW wages that will be distributed out based on logged Project Tracking hours. All wages for PW Employees to be distributed to the various departments at the end of the fiscal year. Includes 1 new FT emp, plus 1 PT seasonal employee. COLA increases have been added.
10-50-145 PUBLIC WORKS OVERTIME	0.00	21,343.69	22,609.00	94.4%	25,612.43	28,000	General Fund	Overtime hours paid out.
10-50-150 PUBLIC WORK BENEFITS	0.00	158,469.66	149,705.00	105.9%	190,163.59	208,049	General Fund	Includes 1 emp who has Public Safety wages as well as PW wages that will be distributed out based on logged Project Tracking hours. All wages for PW Employees to be distributed to the various departments at the end of the fiscal year. Includes 1 new FT emp, plus 1 PT seasonal employee. COLA increases have been added.
10-50-155 PUBLIC WORKS CELL PHONE	0.00	5,876.46	9,672.00	60.8%	7,051.75	14,400	General Fund	Cell phone packages and cell phone reimbursement 10 employees, City Jet Pack Plan, Use to be seperated among various departments.
10-50-160 PUBLIC WORKS CLOTHING ALLOW	0.00	10,498.80	11,900.00	88.2%	12,598.56	11,900	General Fund	Clothing Allowance (10 employees - 5 pair Jeans, 1 pair Work Boots, 1 pair Muck Boots, 2 pair Work Gloves, 6 Work Shirts, 1 Light/Heavy Coat, w/loans)
10-50-170 PUBLIC WORKS PPE	0.00	325.13	1,200.00	27.1%	390.16	1,500	General Fund	Ear plugs, ANSI rated Safety Glasses, Face Shield, Hard Hat ANSI rated, BOT/ANSI Safety Vests, Disposable gloves, Face masks. Heavy/Light Coat for 2 new employees. (To purchase as needed for PW employees)
10-50-250 OFFICE SUPPLIES AND EXPENSE	19,851.16	14,329.28	20,355.00	70.4%	17,195.14	20,000	General Fund	\$12,500 (Centurylink/Internet), \$5,000 (Office Supplies), \$1,000 (Postage for Machine - \$250 x 4). \$1,500 (Postage Machine).
10-50-500 ELECTIONS	4,571.50	0.00	0.00	#DIV/0!	0.00	10,000	General Fund	
10-50-615 MISCELLANEOUS	3,276.31	1,156.05	3,100.00	37.3%	1,387.26	3,600	General Fund	CDL Medical Exams (\$219 ea up to 9), \$135 (1 - Corporate Costco Membership), \$55 (Wasatch Wave Subscription), Misc Expenses (Bank Fees, DRC Meetings - \$200), \$1,200 (drinks, utensils, etc.)
10-50-620 CONTRACT SERVICES	1,245.00	2,649.00	2,500.00	106.0%	3,178.80	2,500	General Fund	Service contracts for copiers and plotter.
TOTALS:	28,943.97	579,655.40	559,549.00	103.6%	695,586.48	834,718		275,169.47 49.18%

**GENERAL FUND
EXPENDITURES**

(FY 2022 Budget - Adopted Tentative with Changes)

	2020 ACTUAL	2021 YTD	2021 BUDGET	%	YR END EST	2022 PROPOSED	SOURCE	COMMENTS
<u>BUILDINGS</u>								
10-51-110 SALARIES AND WAGES	35,052.25	0.00	0.00	#DIV/0!	0.00	0	General Fund	Disbursed into category at end of fiscal year.
10-51-130 EMPLOYEE BENEFITS	12,511.96	0.00	0.00	#DIV/0!	0.00	0	General Fund	Disbursed into category at end of fiscal year.
10-51-250 EQUIP,SUPPLIES & MAINTENANCE	42,197.77	32,268.84	37,760.00	85.5%	38,722.61	43,990	General Fund	\$18,000 (Cleaning & Maintenance Supplies), \$17,000 (HVAC Parts & Labor), \$1,712 (City Office flower boxes, Town Square Bloom Master Flowers, Green hanging pots), \$3,678 (Power Box Upgrades Community Center), \$1,000 (Repair TH blinds), \$1,000 (Stage TH Lighting), \$1,600 (CC Keyboard)
10-51-270 UTILITIES	44,276.65	31,302.17	48,240.00	64.9%	37,562.60	50,477	General Fund	Water, Power, Garbage, Natural Gas, Sewer. PW Department checking increase for HL&P.
10-51-620 CONTRACT SERVICES	13,320.12	19,217.00	23,200.00	82.8%	23,060.40	21,600	General Fund	\$1,600 (Flag rotation and maintenance), Cleaning of City Buildings (City Offices, Town Hall, Community Center).
TOTALS:	147,358.75	82,788.01	109,200.00	75.8%	99,345.61	116,067		6,866.80 6.29%
<u>EQUIPMENT MAINTENANCE</u>								
10-53-110 SALARIES AND WAGES	45,888.52	0.00	0.00	#DIV/0!	0.00	0	General Fund	Disbursed into category at end of fiscal year.
10-53-130 EMPLOYEE BENEFITS	16,692.89	0.00	0.00	#DIV/0!	0.00	0	General Fund	Disbursed into category at end of fiscal year.
10-53-250 EQUIP,SUPPLIES & MAINTENANCE	42,511.14	62,660.47	52,585.00	119.2%	75,192.56	92,576	General Fund	\$13,600 (Plow Guard Curb Guards - 4 trucks, 2 guards ea.), \$17,600 (Plow Wear Blades - 8 plows, 4 large trucks, 2 rotations), \$8,000 (Boss V Plow 9.2 DXT), \$2,000 (4 sets wear blades Polaris plow), \$1,000 (replacement plow bolts), \$15,000 (Vehicle Replacement Tires - 10 Sets), \$10,000 (Large Vehicle Tires - Leased Equipment), \$12,000 (Oil and Filters), \$2,000 (Vehicle IState Certified Inspections Fleet), \$2,199 (Cub Cadet Trax Snow Blower), \$2,948.75 (Multi Matic 220 MIG, Stick Combo Welder), \$1,279.61 (Hydraulic Jack Vacuum Trailer), \$949 (46" Steel Drawer Rolling Tool Chest), \$4,000 (Auto Repair Computer).
10-53-260 FUEL	24,853.90	17,252.99	25,000.00	69.0%	20,703.59	25,000	General Fund	Fuel
10-53-330 EDUCATION AND TRAINING	516.25	0.00	2,200.00	0.0%	0.00	2,200	General Fund	Safety Training
10-53-740 CAPITAL OUTLAY - VEH. REPL.	153,000.00	0.00	90,000.00	0.0%	N/A	90,000	320,000	Transfer to CIP Fund.
TOTALS:	283,462.70	79,913.46	169,785.00	47.1%	95,896.15	209,776		39,991.36 23.55%

**GENERAL FUND
EXPENDITURES**

(FY 2022 Budget - Adopted Tentative with Changes)

	2020 ACTUAL	2021 YTD	2021 BUDGET	%	YR END EST	2022 PROPOSED	SOURCE	COMMENTS
<u>PLANNING AND ZONING</u>								
10-55-110 SALARIES AND WAGES	176,131.80	153,750.08	223,517.00	68.8%	184,500.10	248,376	General Fund	Planning Director (40 hrs. wk.), Planner (40 hrs. wk.), Planning Assistant (40 hrs. wk.), (Part of wages will be booked to the water account quarterly). COLA increases have been added, no Merit increases have been added
10-55-115 OVERTIME	0.00	6,722.45	3,000.00	224.1%	8,066.94	3,570	General Fund	Overtime hours paid out.
10-55-130 EMPLOYEE BENEFITS	66,013.10	56,622.92	91,959.00	61.6%	67,947.50	94,331	General Fund	Planning Director (40 hrs. wk.), Planner (40 hrs. wk.), Planning Assistant (40 hrs. wk.), (Part of wages will be booked to the water account quarterly). COLA increases have been added, no Merit increases have been added
10-55-220 PUBLIC NOTICES	2,162.04	2,724.74	3,500.00	77.8%	3,269.69	3,500	General Fund	Wasatch Wave noticing.
10-55-240 OFFICE SUPPLIES AND EXPENSE	2,696.69	5,285.91	4,700.00	112.5%	6,343.09	8,660	General Fund	\$1,920 (Cell Phones - Michael and Luke), \$2,500 (Office supplies), \$1,000 (Mycityinspector), \$240 (Adobe). \$3,000 (2 Desks).
10-55-330 EDUCATION AND TRAINING	619.00	18.06	3,500.00	0.5%	21.67	3,900	General Fund	\$1,500 (Utah APA Fall Conference), \$1,200 (Utah APA Spring Conference), \$1,200 (Business License Conference).
10-55-605 MEMBERSHIPS	1,047.00	0.00	500.00	0.0%	N/A	952	General Fund	APA Membership Dues - Michael & Luke
10-55-610 MISCELLANEOUS	7,198.72	50.00	2,000.00	2.5%	60.00	9,000	General Fund	\$2,000 (Open Space Committee, Trails and Parks Committee, Other), \$1,000 (Zoning Enforcement), \$6,000 (General Plan revision and Water Advisory Board)
10-55-620 CONTRACT SERVICES	3,981.00	5,896.00	5,830.00	101.1%	N/A	8,000	General Fund	\$2,896 (Regional Planning by Mountainland Association of Governments), \$3,750 (Regional Trails Planning by Mountainland Association of Governments), \$1,104 (County Grant Writer by Mountainland Association of Governments).
10-55-630 BOOKS & SUPPLIES	0.00	0.00	100.00	0.0%	0.00	100	General Fund	Book and Subscription Reserve
10-55-735 CAPITAL OUTLAY - VEHIC REPL	1,500.00	0.00	1,500.00	0.0%	N/A	1,500		Transfer to CIP Fund. Vehicle Replacement.
TOTALS:	261,349.35	231,070.16	340,106.00	67.9%	270,208.99	381,889		41,782.74 12.29%

**GENERAL FUND
EXPENDITURES**

(FY 2022 Budget - Adopted Tentative with Changes)

	2020 ACTUAL	2021 YTD	2021 BUDGET	%	YR END EST	2022 PROPOSED	SOURCE	COMMENTS
<u>BUILDING SAFETY</u>								
10-56-110 SALARIES AND WAGES	141,302.24	125,516.64	152,422.00	82.3%	150,619.97	115,818	General Fund	Building Safety Official (40 hrs. wk.), Permit Tech (40 hrs. wk.). COLA increases have been added, no Merit Increases have been added.
10-56-115 OVERTIME	0.00	2,127.11	2,400.00	88.6%	2,552.53	1,785	General Fund	Overtime hours paid out.
10-56-130 EMPLOYEE BENEFITS	53,890.06	40,351.28	55,181.00	73.1%	48,421.54	40,876	General Fund	Building Safety Official (40 hrs. wk.), Permit Tech (40 hrs. wk.). COLA increases have been added, no Merit Increases have been added.
10-56-230 MILEAGE	951.05	0.00	200.00	0.0%	0.00	500	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	4,731.33	12,024.31	12,341.00	97.4%	14,429.17	14,500	General Fund	\$5,500 (Surface Pro's, docking stations, & other IT equip), \$2,000 (Office Supplies), \$2,000 (Data Software Contracts), \$1,000 (Plan Review Software), \$2,400 (Cell Phone services, cell phone replacement), \$1,600 (Clothing Allowance).
10-56-260 OUTSIDE PLAN REV & INSP	61,823.33	21,559.92	20,468.00	105.3%	25,871.90	53,500	General Fund	\$37,500 (Outside Plan Review and inspections as needed due to new legislative law requirements of 14 day processing and the increased issued permits), \$16,000 (Shums Code Inspections).
10-56-330 EDUCATION AND TRAINING	3,905.04	0.00	6,100.00	0.0%	0.00	11,200	General Fund	\$3,000 (2 ppl - 2022 EduCode), \$2,000 (Miscellaneous Training), \$3,000 (2022 Utah Chapter), \$1,200 (Team Building), \$2,000 (Testing & Certifications).
10-56-605 MEMBERSHIPS AND LICENSES	768.00	348.00	531.00	65.5%	N/A	1,200	General Fund	\$100 (Bonneville Chapter), \$150 (Utah Chapter - 3 Employees), \$150 (Beehive Chapter - 3 Employees), \$400 (ICC membership, 3yr, 2 voting members and 1 permit technician member), \$100 (IABOM), \$300 (ISBILR - 3 Employees).
10-56-630 BOOKS & SUPPLIES	867.83	168.20	1,750.00	9.6%	201.84	2,260	General Fund	\$660 (Digital Building Codes), \$800 (Building Code books), \$800 (Inspection Tools & Equipment Supplies).
10-56-650 REIMBURSABLES	45.06	0.00	0.00	#DIV/0!	0.00	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>273,962.94</u>	<u>202,095.46</u>	<u>257,072.00</u>	<u>78.6%</u>	<u>242,096.95</u>	<u>247,818</u>		<u>-9,254.33</u> <u>-3.60%</u>

**GENERAL FUND
EXPENDITURES**

(FY 2022 Budget - Adopted Tentative with Changes)

	2020 ACTUAL	2021 YTD	2021 BUDGET	%	YR END EST	2022 PROPOSED	SOURCE	COMMENTS
<u>PUBLIC HEALTH AND SAFETY</u>								
10-57-110 SALARIES AND WAGES	30,649.67	7,589.11	20,462.00	37.1%	9,106.93	12,795	General Fund	Crossing Guards. Only a COLA increase has been added. no merit increases.
10-57-130 EMPLOYEE BENEFITS	2,352.98	1,968.29	1,565.00	125.8%	2,361.95	783	General Fund	Crossing Guards.
10-57-250 SUPPLIES & MAINTENANCE	1,406.56	27.20	1,500.00	1.8%	32.64	120	General Fund	Work Shirts/Logo's for Crossing Guards
10-57-610 MISCELLANEOUS	575.00	0.00	768.00	0.0%	0.00	26,515	General Fund	Safety ANSI rated vests, Heavy reflective coats, Stop signs, Safety Cones, \$25,000 (Charitable contributions to facilities that benefit Midway residents - to be donated to several groups).
10-57-625 ANIMAL CONTROL MAINT COSTS	13,092.62	48,972.96	65,000.00	75.3%	58,767.55	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	1,270.00	0.00	600.00	0.0%	N/A	600	Sale of Dog Licenses	Pass through to Heber City.
10-57-630 LAW ENFORCEMENT	171,332.13	142,824.61	295,066.00	48.4%	171,389.53	265,100	General Fund	\$173,686.25 (Contract increases 2.5% each year), \$11,200 (Additional Law Enforcement for Swiss Days - 50% Reimbursed by Swiss Days. Moved to Tourism for Independence Day fireworks), \$1,900 (Law Enforcement Radios).
10-57-670 BACKNET - TRAVEL	14,056.09	11,940.27	21,600.00	55.3%	14,328.32	21,600	Grant	Pass Through Account
10-57-675 BACKNET - EQUIP SUPPLIES OPER	45,378.38	36,329.86	43,200.00	84.1%	43,595.83	43,200	Grant	Pass Through Account
10-57-680 BACKNET - CONFIDENTIAL FUNDS	0.00	6,500.00	5,200.00	125.0%	7,800.00	5,200	Grant	Pass Through Account
TOTALS:	<u>280,113.43</u>	<u>256,152.30</u>	<u>454,961.00</u>	<u>56.3%</u>	<u>307,382.76</u>	<u>440,913</u>		<u>-14,048.07</u> <u>-3.09%</u>

**GENERAL FUND
EXPENDITURES**

(FY 2022 Budget - Adopted Tentative with Changes)

	2020 ACTUAL	2021 YTD	2021 BUDGET	%	YR END EST	2022 PROPOSED	SOURCE	COMMENTS
TOURISM AND ECONOMIC DEV								
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%	
STREETS								
10-60-110 SALARIES AND WAGES	49,875.48	0.00	0.00	#DIV/0!	0.00	0	Class C Road	Disbursed into category at end of fiscal year.
10-60-130 EMPLOYEE BENEFITS	15,515.95	0.00	0.00	#DIV/0!	0.00	0	Class C Road	Disbursed into category at end of fiscal year.
10-60-240 STREET SUPPLIES & MAINTENANCE	17,270.07	-3,939.28	20,250.00	-19.5%	-4,727.14	60,500	Class C Road	\$2,500 (Weed Control), \$9,000 (Street Light Repairs), \$1,000 (Sandbags for Flooding), \$5,000 (Street Crosswalk Striping Materials), \$5,000 (Misc.), \$500 (Street Crossing Flags), \$17,500 (Replacement street light poles - 5), \$20,000 (Street Sweeping)
10-60-245 STORM DRAIN MAINTENANCE	5,167.25	6,499.14	5,000.00	130.0%	7,798.97	10,000	Class C Road	Routine Maintenance and Cleaning.
10-60-250 STREET SIGN SUPPLIES & MAIN	7,823.26	8,539.55	27,068.00	31.5%	10,247.46	40,132	Class C Road	\$12,000 (Traffic & Regulatory Signs), \$10,000 (New & Replacement Street Sign Posts), \$15,000 (Street Address Sign Up Grade - 200 signs per year) \$3,132 (street signs from 2021)
10-60-255 EQUIPMENT RENTAL AND LEASE	8,980.00	6,595.04	16,700.00	39.5%	N/A	9,875	Class C Road	\$2,375 each (2 - 420 Cat Backhoe/Front End Loaders, \$2,500 (Cat 305 CR Mini Excavator), \$2,625 (275 Cat Skid Loader).
10-60-330 EDUCATION AND TRAINING	0.00	0.00	3,175.00	0.0%	0.00	3,175	Class C Road	Flagger and Equipment Training.
10-60-470 STREET LIGHT UTILITIES	173.87	186.27	168.00	110.9%	223.52	500	Class C Road	\$150 (Valais Park entrance light and River Road roundabout).
10-60-480 ROAD MATERIALS	26,194.34	9,783.27	43,436.00	22.5%	11,739.92	40,000	Class C Road	\$40,000 (Road Salt, Type C Classification Road Base, Asphalt Products)
10-60-620 CONTRACT SERVICES	30,544.37	11,063.84	42,000.00	26.3%	13,276.61	35,000	Class C Road	\$35,000 (Salt Hauling - Leavitt Trucking, Storm Drain Cleaning - Val Cotter & Sons, KW Robinson/Neerinas Trucking)
TOTALS:	161,544.59	38,727.83	157,797.00	24.5%	38,559.35	199,182	41,385.00 26.23%	

**GENERAL FUND
EXPENDITURES**

(FY 2022 Budget - Adopted Tentative with Changes)

	2020 ACTUAL	2021 YTD	2021 BUDGET	%	YR END EST	2022 PROPOSED	SOURCE	COMMENTS
<u>PARKS AND RECREATION</u>								
10-70-110 SALARIES AND WAGES	113,715.98	0.00	0.00	#DIV/0!	0.00	0	General Fund	Disbursed into category at end of fiscal year.
10-70-130 EMPLOYEE BENEFITS	40,724.73	0.00	0.00	#DIV/0!	0.00	0	General Fund	Disbursed into category at end of fiscal year.
10-70-230 MILEAGE	0.00	0.00	350.00	0.0%	N/A	500	General Fund	Reimburse for use of personal vehicles traveling to training.
10-70-240 CONTRACT SERVICES	59,496.48	36,209.62	53,140.00	68.1%	43,451.54	66,820	General Fund	\$1,700 (Flag Maintenance and Rotation), \$51,440 (Mowing in all Parks, Strips, and Roundabout), \$13,680 (\$8,880 Fall fertilization, \$4,800 Spring fertilization).
10-70-250 SUPPLIES AND MAINTENANCE	42,148.20	33,835.78	51,220.00	66.1%	40,602.94	50,000	General Fund	Replacement sprinkler supplies, grass seed, sod, trees, park signage, trail signage, pest control, playground bark, etc., \$5,000 (Horticultural Supplies - Flowers, fertilizer, other).
10-70-255 EQUIPMENT RENTAL AND LEASE	9,989.00	6,582.50	16,700.00	39.4%	N/A	9,875	General Fund	\$2,375 each (2 - 420 Cat Backhoe/Front End Loaders, \$2,500 (Cat 305 CR Mini Excavator), \$2,625 (275 Cat Skid Loader).
10-70-270 UTILITIES	11,846.20	5,197.02	23,316.00	22.3%	6,236.42	33,316	General Fund	Culinary Water, Power, Garbage, Natural Gas, Sewer.
10-70-290 TRAILS	19,973.00	40.11	50,000.00	0.1%	48.13	45,000	General Fund	Trail Maintenance.
10-70-330 EDUCATION AND TRAINING	0.00	0.00	1,000.00	0.0%	0.00	3,000	General Fund	CSPI Training 3 employees.
10-70-620 TREE CITY USA	0.00	0.00	0.00	#DIV/0!	0.00	13,000	General Fund	\$6,000 (Arbor Day Celebration), \$7,000 (Tree Maintenance).
10-70-660 SPRING CLEAN-UP	0.00	0.00	0.00	#DIV/0!	N/A	766	General Fund	\$765.34 (32 flats and 100 individual Geraniums)
TOTALS:	297,893.59	81,865.03	195,726.00	41.8%	90,339.04	222,277	26,550.96 13.57%	
<u>CEMETERY</u>								
10-77-110 SALARIES AND WAGES	62,051.77	0.00	0.00	#DIV/0!	0.00	0	General Fund	Disbursed into category at end of fiscal year.
10-77-130 EMPLOYEE BENEFITS	19,647.81	0.00	0.00	#DIV/0!	0.00	0	General Fund	Disbursed into category at end of fiscal year.
10-77-250 EQUIP,SUPPLIES & MAINTENANCE	17,284.73	5,279.63	12,327.00	42.8%	6,335.56	21,052	General Fund	\$9,000 (Sprinkler and Landscaping Supplies), \$5,000 (Sand for Top Soil), \$2,000 (Flowers Hanging Baskets and Flag Pole), \$1,200 (Cemetery Software Yrly Upgrade), \$3,852 (Cemetery Water Clock Upgrade).
10-77-255 EQUIPMENT RENTAL AND LEASE	8,980.00	6,062.50	16,700.00	36.3%	N/A	9,875	General Fund	\$2,375 (420 Cat Backhoe/Front End Loader Yrly Lease), \$2,375 (420 Cat Backhoe/Front End Loader Yrly Lease), \$2,500 (Cat 305 CR Mini Excavator Yrly Lease), \$2,625 (275 Cat Skid Loader Yrly Lease).
10-77-270 UTILITIES	3,342.30	2,757.86	9,408.00	29.3%	3,309.43	9,408	General Fund	Water, Power, Garbage, Natural Gas.
10-77-620 CONTRACT SERVICES	8,108.40	261.40	14,378.00	1.8%	313.68	14,954	General Fund	\$13,960 (Mowing/Fertilization/Weed Control), \$418 (Flag Rotation), \$576 (16 new 3 X 5 Flags).
TOTALS:	119,415.01	14,361.39	52,813.00	27.2%	9,958.67	55,289	2,475.98 4.69%	

**GENERAL FUND
EXPENDITURES**

(FY 2022 Budget - Adopted Tentative with Changes)

	2020 ACTUAL	2021 YTD	2021 BUDGET	%	YR END EST	2022 PROPOSED	SOURCE	COMMENTS
<u>TOURISM AND CULTURE</u>								
10-78-330 TREE LIGHTING	2,088.68	3,709.85	3,000.00	123.7%	N/A	3,000	General Fund	
10-78-350 TOURISM	16,115.83	26,988.14	24,666.00	109.4%	32,385.77	46,500	Transient Room Tax, Reimbursed.	\$10,000 (Donations), \$10,000 (Cowboy Poetry), \$6,000 (Christmas Lights for Town Square), \$500 (Flowers for Bell Towers), \$15,000 (Independence Day Fireworks and Boosters Beautification. \$5,000 (Mayor, Tourism, Event Banners & Public Notice Signage).
10-78-610 MISCELLANEOUS	0.00	0.00	0.00	#DIV/0!	N/A	0	General Fund	
TOTALS:	18,204.51	30,697.99	27,666.00	111.0%	32,385.77	49,500		21,834.00 78.92%

**GENERAL FUND
EXPENDITURES**

(FY 2022 Budget - Adopted Tentative with Changes)

	2020 ACTUAL	2021 YTD	2021 BUDGET	%	YR END EST	2022 PROPOSED	SOURCE	COMMENTS
TRANSFERS AND CONTRIBUTIONS								
10-90-145 TRANSFER TO CDRA FUND	51,430.45	0.00	87,100.00	0.0%	0.00	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)	327,294.62	0.00	317,203.00	0.0%	0.00	525,818		
Highway Tax						200,000	Highway Tax	
Class C Roads (Minus Streets Dept.)						75,818	Class C Road	
Road Improvements						250,000	General Fund	Minimum of \$250,000 Each Year.
10-90-155 TRANSFER TO ICE RINK FUND	120,185.92	0.00	72,384.00	0.0%	0.00	96,050		
10-90-160 TRANSFER TO CIP FUND (OTHER)	2,045,777.00	0.00	4,673.00	0.0%	0.00	66,395	General Fund	
Buildings						0	Rents - Bldgs.	
Special Events						0	Special Events	
Cemetery						0	Lots Sales	
Trails						0	Trails Maint.	
Transient Room Tax						0	Transient	
Resort Tax						0	Room Tax	
Capital Projects						66,395	Resort Tax	
Capital Projects						66,395	General Fund	
10-90-170 TRANSFER TO MBA FUND	14,280.00	0.00	335,855.00	0.0%	0.00	314,755	General Fund	\$14,000 (Cemetery Bonds. Completed in 2023), \$320,455 (Open Space Bonds), \$1,400 (Insurance and Surety Bonds).
10-90-980 TRANSFER TO SOUVENIR SHOP								
10-90-980 UNAPPROPRIATED FUND BALANCE	0.00	0.00	0.00	#DIV/0!	N/A	0		
TOTALS:	2,558,967.99	0.00	817,215.00	0.0%	0.00	1,090,118	272,903.00	33.39%
TOTAL FUND EXPENDITURES	5,730,948.45	2,501,048.19	4,156,083.00	60.2%	N/A	5,206,093	1,050,010.36	25.26%
REVENUE OVER EXPENDITURES	-658,006.34	3,022,719.72	499,825.00		N/A	70,432		

BACKNET FUND

RESERVES

(FY 2022 Budget - Adopted Tentative with Changes)

	CURRENT	OBLIGATED	REMAINING	COMMENTS
<u>RESERVES</u>				
15-11500 CASH IN CHECKING (ZIONS BANK)	50,618.05	9,985.00	60,603.05	
15-11-520 PETTY CASH	300.00	0.00	300.00	
	<u>50,918.05</u>	<u>9,985.00</u>	<u>60,903.05</u>	

**BACKNET FUND
REVENUE**

(FY 2022 Budget - Adopted Tentative with Changes)

	2020 ACTUAL	2021 YTD	2021 BUDGET	%	YR END EST	2022 PROPOSED	SOURCE	COMMENTS
<u>RESTITUTION REVENUE</u>								
15-31-150 INTEREST EARNINGS REVENUE	0.00	0.00	500.00	0.0%	0.00	15	Restitution	
15-31-250 RESTITUTION REVENUE	815.57	52,041.96	4,500.00	1156.5%	62,450.35	0	Restitution	
TOTALS:	815.57	52,041.96	5,000.00	1040.8%	62,450.35	15.00	-4,985.00 -99.70%	
<u>TRANSFERS AND CONTRIBUTIONS</u>								
15-33-103 APPROPRIATED FUND BALANCE	0.00	0.00	0.00	#DIV/0!	0.00	9,985	Restitution	
TOTALS:	0.00	0.00	0.00	#DIV/0!	0.00	9,985	9,985.00 #DIV/0!	
TOTAL FUND REVENUE	815.57	52,041.96	5,000.00	1040.8%	N/A	10,000	5,000.00 100.00%	

**BACKNET FUND
EXPENDITURES**

(FY 2022 Budget - Adopted Tentative with Changes)

	2020 ACTUAL	2021 YTD	2021 BUDGET	%	YR END EST	2022 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	1,861.17	14,759.59	5,000.00	295.2%	17,711.51	10,000	Restitution	
TOTALS:	<u>1,861.17</u>	<u>14,759.59</u>	<u>5,000.00</u>	<u>295.2%</u>	<u>N/A</u>	<u>10,000</u>	5,000.00 100.00%	
<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:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>#DIV/0!</u>	<u>0.00</u>	<u>0</u>	0.00 #DIV/0!	
TOTAL FUND EXPENDITURES	<u>1,861.17</u>	<u>14,759.59</u>	<u>5,000.00</u>	<u>295.2%</u>	<u>N/A</u>	<u>10,000</u>	5,000.00 100.00%	
REVENUE OVER EXPENDITURES	<u>-1,045.60</u>	<u>37,282.37</u>	<u>0.00</u>		<u>N/A</u>	<u>0</u>		

**COMMUNITY DEVELOPMENT AND RENEWAL AGENCY FUND
REVENUE**

(FY 2022 Budget - Adopted Tentative with Changes)

	2020 ACTUAL	2021 YTD	2021 BUDGET	%	YR END EST	2022 PROPOSED	SOURCE	COMMENTS
<u>CONTRIBUTIONS AND TRANSFERS</u>								
20-39-100 TRANSFER FROM GENERAL FUND	51,430.45	0.00	87,100.00	0.0%	0.00	87,100	Tax Revenue	Concludes December 2024 or \$1.2 million whichever comes first. Paid \$651,305 as of January 2018.
TOTALS:	<u>51,430.45</u>	<u>0.00</u>	<u>87,100.00</u>	<u>0.0%</u>	<u>0.00</u>	<u>87,100</u>	<u>0.00</u> <u>0.00%</u>	
TOTAL FUND REVENUE	<u>51,430.45</u>	<u>0.00</u>	<u>87,100.00</u>	<u>0.0%</u>	<u>N/A</u>	<u>87,100</u>	<u>0.00</u> <u>0.00%</u>	

**COMMUNITY DEVELOPMENT AND REVNEWAL AGENCY FUND
EXPENDITURES**

(FY 2022 Budget - Adopted Tentative with Changes)

	2020 ACTUAL	2021 YTD	2021 BUDGET	%	YR END EST	2022 PROPOSED	SOURCE	COMMENTS
<u>42 WEST MAIN STREET PROJECT</u>								
20-44-110 REAL PROPERTY TAX	0.00	1,666.88	2,100.00	79.4%	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	0.00	114.04	1,000.00	11.4%	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	32,796.61	29,751.62	55,000.00	54.1%	35,701.94	55,000	Tax Revenue	City. Concludes December 2024 or \$1.2 million whichever comes first.
20-44-140 RESORT TAX	18,633.84	14,419.90	29,000.00	49.7%	17,303.88	29,000	Tax Revenue	City. Concludes December 2024 or \$1.2 million whichever comes first.
TOTALS:	<u>51,430.45</u>	<u>45,952.44</u>	<u>87,100.00</u>	<u>52.8%</u>	<u>N/A</u>	<u>87,100</u>		<u>0.00</u> <u>0.00%</u>
<u>STATE PARK PROJECT</u>								
20-46-130 SALES AND USE TAX	0.00	0.00	0.00	#DIV/0!	0.00		Tax Revenue	Amount not yet determined.
20-46-140 RESORT TAX	0.00	0.00	0.00	#DIV/0!	0.00		Tax Revenue	Amount not yet determined.
TOTALS:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>#DIV/0!</u>	<u>N/A</u>	<u>0</u>		<u>0.00</u> <u>#DIV/0!</u>
TOTAL FUND EXPENDITURES	<u>51,430.45</u>	<u>45,952.44</u>	<u>87,100.00</u>	<u>52.8%</u>	<u>N/A</u>	<u>87,100</u>		<u>0.00</u> <u>0.00%</u>
REVENUE OVER EXPENDITURES	<u>0.00</u>	<u>-45,952.44</u>	<u>0.00</u>		<u>N/A</u>	<u>0</u>		

**MUNICIPAL BUILDING AUTHORITY FUND
RESERVES**
(FY 2022 Budget - Adopted Tentative with Changes)

	CURRENT	OBLIGATED	REMAINING	COMMENTS
<u>RESERVES</u>				
41-11610 PTIF - OPEN SPACE	5,053,957.91	0.00	5,053,957.91	
41-11618 PTIF - MBA UTAH BOND FUND	16,256.51	0.00	16,256.51	
	<u>5,070,214.42</u>	<u>0.00</u>	<u>5,070,214.42</u>	

**MUNICIPAL BUILDING AUTHORITY FUND
REVENUE**

(FY 2022 Budget - Adopted Tentative with Changes)

	2020 ACTUAL	2021 YTD	2021 BUDGET	%	YR END EST	2022 PROPOSED	SOURCE	COMMENTS
<u>INTEREST EARNINGS</u>								
41-36-100 INTEREST EARNINGS	7,052.59	19,829.01	300.00	6609.7%	23,794.81	20,000		
TOTALS:	7,052.59	19,829.01	300.00	6609.7%	23,794.81	20,000	19,700.00 6566.67%	
<u>CONTRIBUTIONS AND TRANSFERS</u>								
41-39-200 APPROPRIATED FUND BALANCE	0.00	0.00	3,500,100.00	0.0%	0.00	2,500,000		Open Space Preservation
41-39-210 TRANSFER FROM GENERAL FUND	14,280.00	0.00	335,855.00	0.0%	0.00	314,755	General Fund	\$14,000 (Cemetery Bonds. Completed in 2023), \$320,455 (Open Space Bonds), \$1,400 (Insurance and Surety Bonds).
TOTALS:	14,280.00	0.00	3,835,955.00	0.0%	0.00	2,814,755	-1,021,200.00 -26.62%	
TOTAL FUND REVENUE	21,332.59	19,829.01	3,836,255.00	0.5%	23,794.81	2,834,755.00	-1,001,500.00	

**MUNICIPAL BUILDING AUTHORITY FUND
EXPENDITURES**

(FY 2022 Budget - Adopted Tentative with Changes)

	2020 ACTUAL	2021 YTD	2021 BUDGET	%	YR END EST	2022 PROPOSED	SOURCE	COMMENTS
<u>OPEN SPACE PRESERVATION</u>								
41-44-110 ALBERT KOHLER LEGACY FARM	0.00	0.00	1,000,000.00	0.0%	N/A	0	Reserves	
41-44-130 KEM GARDNER PROPERTIES	0.00	0.00	1,000,000.00	0.0%	N/A	1,000,000	Reserves	
41-44-150 MOUNTAIN SPA	0.00	0.00	1,500,000.00	0.0%	N/A	1,500,000	Reserves	
TOTALS:	0.00	0.00	3,500,000.00	0.0%	N/A	2,500,000	-1,000,000.00	-28.57%
<u>DEBT SERVICE</u>								
41-47-810 OPEN SPACE BOND - PRINCIPAL	0.00	0.00	145,000.00	0.0%	N/A	145,000	General Fund	
41-47-815 OPEN SPACE BOND - INTEREST	0.00	320,704.50	175,455.00	182.8%	N/A	175,455	General Fund	
41-47-827 CEMETERY BOND - PRINCIPAL	12,000.00	12,000.00	12,000.00	100.0%	N/A	12,000	General Fund	
41-47-829 CEMETERY BOND - INTEREST	1,200.00	900.00	900.00	100.0%	N/A	900	General Fund	2.5% Interest Rate.
TOTALS:	13,200.00	333,604.50	333,355.00	100.1%	N/A	333,355	0.00	0.00%
<u>OTHER</u>								
41-48-510 INSURANCE AND SURETY BONDS	1,400.00	0.00	1,400.00	0.0%	N/A	1,400	General Fund	
41-48-520 PROFESSIONAL SERVICES	13,000.00	199.32	1,500.00	13.3%	N/A	0	Reserves	
TOTALS:	14,400.00	199.32	2,900.00	6.9%	N/A	1,400	-1,500.00	-51.72%
TOTAL FUND EXPENDITURES	27,600.00	333,803.82	3,836,255.00	8.7%	N/A	2,834,755	-1,001,500.00	-26.11%
REVENUE OVER EXPENDITURES	-6,267.41	-313,974.81	0.00		N/A	0		

**CAPITAL IMPROVEMENT PROJECTS FUND
RESERVES**

(FY 2022 Budget - Adopted Tentative with Changes)

	CURRENT	OBLIGATED	REMAINING	COMMENTS
<u>RESERVES</u>				
45-11600 PTIF - CIP	700,915.94	-520,127.50	180,788.44	Public Treasurers' Investment Fund (PTIF)
45-29805 Buildings	36,160.00	-36,160.00	0.00	
45-29810 Cemetery	335,847.39	-12,000.00	323,847.39	
45-29815 Parks	37,337.50	-37,337.50	0.00	
45-29817 Parking	100,000.00	-90,000.00	10,000.00	
45-29820 Trails	20,000.00	0.00	20,000.00	
45-29825 Transient Room Tax	109,297.95	0.00	109,297.95	
45-29830 Vehicle Replacement (PW)	466,014.18	-107,262.00	358,752.18	
45-29835 Vehicle Replacement (Other)	23,225.00	8,679.00	31,904.00	\$5,679 (Building Safety), \$1,500 (Planning), \$1,500 (Administrative).
45-11605 PTIF - TRAIL IMPACT RESTRICTED	341,830.18	-216,250.00	125,580.18	Public Treasurers' Investment Fund (PTIF) - Restricted
45-11620 PTIF - PARK IMPACT RESTRICTED	147,473.01	108,200.00	255,673.01	Public Treasurers' Investment Fund (PTIF) - Restricted
45-11625 PTIF - PARKS CONTRIBUTION	89,868.93	0.00	89,868.93	Public Treasurers' Investment Fund (PTIF)
45-11635 PTIF - TRANS IMPACT FEE	403,944.12	327,150.00	731,094.12	Public Treasurers' Investment Fund (PTIF) - Restricted
45-11640 PTIF - ROADS	267,100.89	67,149.00	334,249.89	Public Treasurers' Investment Fund (PTIF) - Restricted
	<u>3,079,015.09</u>	<u>-507,959.00</u>	<u>2,571,056.09</u>	

1,975,672.03 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.

691,485.21 35% of five year average for CIP Fund revenue.

-510,696.77 Uncommitted amount in excess or deficit of the required reserve.

**CAPITAL IMPROVEMENT PROJECTS FUND
REVENUE**

(FY 2022 Budget - Adopted Tentative with Changes)

	2020 ACTUAL	2021 YTD	2021 BUDGET	%	YR END EST	2022 PROPOSED	SOURCE	COMMENTS
REVENUE								
45-30-100 INTEREST EARNINGS	64,213.18	8,780.98	60,000.00	14.6%	10,537.18	10,000		
45-30-110 INTEREST EARNINGS/PARKS	8,717.84	667.46	5,000.00	13.3%	800.95	700		
45-30-130 INTEREST EARNINGS/TRANS IMPACT	2,053.83	872.02	1,200.00	72.7%	1,046.42	900		
45-30-134 INTEREST EARNINGS/TRAIL IMPACT	7,060.13	1,119.25	4,000.00	28.0%	1,343.10	500		
45-30-200 MISCELLANEOUS	0.00	0.00	0.00	#DIV/0!	0.00	0		
45-30-500 PARK IMPACT FEES	113,000.00	113,000.00	70,000.00	161.4%	135,600.00	125,000		125 New Construction (FY2022), 70 New Construction (FY 2021), 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		Revenue received with annexations.
45-30-510 TRANS IMPACT FEES	311,025.00	310,750.00	192,500.00	161.4%	372,900.00	343,750		125 New Construction (FY2022), 70 New Construction (FY 2021), 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	91,078.00	91,078.00	56,420.00	161.4%	109,293.60	100,750		125 New Construction (FY2022), 70 New Construction (FY 2021), 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)	327,294.62	0.00	317,203.00	0.0%	0.00	525,818		
Highway Tax						200,000	Highway Tax	0
Class C Roads (Minus Streets Dept.)						75,818	Class C Road	0
Road Improvements						250,000	General Fund	Minimum of \$250,000 Each Year.
45-30-602 GF (ADMIN - VEH REPL)	1,500.00	0.00	1,500.00	0.0%	0.00	1,500		
45-30-604 GF (EQUIP MAINT - VEH REPL)	153,000.00	0.00	90,000.00	0.0%	0.00	90,000		
45-30-606 GF (PLANNING - VEH REPL)	1,500.00	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)	2,045,777.00	0.00	15,416.00	0.0%	0.00	66,395	General Fund	
Buildings						0	Rents - Bldgs.	0
Special Events						0	Special Events	0
Cemetery						0	Lots Sales	0
Trails						0	Trails Maint.	0
Transient Room Tax						0	Transient	0
Room Tax						0	Room Tax	0
Resort Tax						0	Resort Tax	0
Capital Projects						66,395	General Fund	0
45-30-891 APPROPRIATED FUND BALANCE	0.00	0.00	1,602,079.00	0.0%	N/A	1,780,451	CIP Reserves	

**CAPITAL IMPROVEMENT PROJECTS FUND
REVENUE**

(FY 2022 Budget - Adopted Tentative with Changes)

	2020 ACTUAL	2021 YTD	2021 BUDGET	%	YR END EST	2022 PROPOSED	SOURCE	COMMENTS
CIP - General						596,523		\$20,000 (Sidewalk Improvements), \$268,860 (Community Center), \$35,000 (Town Square Pavillion), \$20,000 (Signage), \$212,662.50 (Alpenhof), \$35,000 (Town Square), \$5,000 (Centennial Park).
Buildings						36,160		\$36,160 (Community Center),
Cemetery						12,000		\$12,000 (Cemetery Improvements).
Parks						37,338		\$37,337.50 (Alpenhof)
Parking						90,000		\$90,000 (Town Square Parking Lot)
Trails								
Transient Room Tax								
Vehicle Replacement (PW)						197,262		\$197,262 (Vehicle Replacement PW).
Vehicle Replacement (Other)								
Trails Impact Fees						317,500		\$300,000 (Homestead Trail), \$17,500 (Impact Fee Facility Plan)
Park Impact Fees						17,500		\$17,500 (Impact Fee Facility Plan)
Parks Annexation Contribution								
Transportation Impact Fees						17,500		\$17,500 (Impact Fee Facility Plan)
Roads						458,669		\$250,000 (Surface Treatments), \$110,000 (Main Street), \$98,669 (River Road)
TOTALS:	3,131,898.60	526,267.71	2,422,497.00	21.7%	N/A	3,052,943	630,446.00	26.02%
TOTAL FUND REVENUE	3,131,898.60	526,267.71	2,422,497.00	21.7%	N/A	3,052,943	630,446.00	26.02%

**CAPITAL IMPROVEMENT PROJECTS FUND
EXPENDITURES**

(FY 2022 Budget - Adopted Tentative with Changes)

	2020 ACTUAL	2021 YTD	2021 BUDGET	%	YR END EST	2022 PROPOSED	SOURCE	COMMENTS
<u>PARKING</u>								
45-63-100 MAIN STREET	882.31	20,532.32	140,000.00	14.7%	24,638.78	0		
TOTALS:	882.31	20,532.32	140,000.00	14.7%	24,638.78	0	-140,000.00	-100.00%
<u>SIDEWALKS</u>								
45-64-700 SIDEWALK IMPROVEMENTS	16,431.04	0.00	15,000.00	0.0%	0.00	20,000	PTIF - CIP	Sidewalk maintenance projects.
TOTALS:	16,431.04	0.00	15,000.00	0.0%	0.00	20,000	5,000.00	33.33%
<u>BUILDINGS</u>								
45-65-204 TOWN HALL	35,642.68	32,007.17	125,456.00	25.5%	38,408.60	0		
45-65-215 COMMUNITY CENTER	12,918.69	61,825.04	317,600.00	19.5%	74,190.05	455,020	\$36,160 (PTIF - Buildings), \$268,860 (PTIF - CIP)	\$40,000 (Redo Kitchen), \$265,020 (Exterior Beautification), \$150,000 (Reroof and Solar Panels).
45-65-217 OFFICE BUILDING	103,981.41	30,497.24	22,400.00	136.1%	36,596.69	0		
45-65-223 MAINTENANCE BUILDING	5,480.00	383.02	0.00	#DIV/0!	459.62	0		
45-65-235 TOWN SQUARE PAVILLION	0.00	0.00	35,000.00	0.0%	0.00	35,000	PTIF - CIP	Replace doors.
TOTALS:	158,022.78	124,712.47	500,456.00	24.9%	174,293.75	490,020	-10,435.82	-2.09%
<u>STREETS</u>								
45-66-310 SURFACE TREATMENTS	575,641.52	63,070.54	250,000.00	25.2%	75,684.65	250,000	PTIF - Roads	Crack seal and surface treatments.
45-66-336 SWISS ALPINE ROAD	54,290.47	0.00	0.00	#DIV/0!	0.00	0		
45-66-342 600 NORTH	-33,106.14	2,927.08	0.00	#DIV/0!	3,512.50	0		
45-66-350 MAIN STREET	0.00	0.00	0.00	#DIV/0!	0.00	110,000	PTIF - Roads	\$10,000 (Main Street Power Line replacement), \$100,000 (Main Street Light Fixtures to LED).
45-66-378 RIVER ROAD	0.00	71,005.00	83,795.00	84.7%	85,206.00	98,669	PTIF - Roads	300 North to 100 South project.
45-66-380 SIGNAGE	0.00	0.00	5,000.00	0.0%	0.00	25,000	PTIF - CIP	Wayfinding Signs. (Received \$15,000 from HVTD), \$10,000 (Electronic Speed Limit Trailer Signs).
45-66-707 2020 ROAD IMPROVEMENTS #1	19,622.10	81,303.44	87,500.00	92.9%	97,564.13	0		
45-66-708 2020 ROAD IMPROVEMENTS #2	0.00	0.00	29,951.00	0.0%	0.00	0		
TOTALS:	616,447.95	218,306.06	456,246.00	47.8%	261,967.27	483,669	27,422.80	6.01%

PARKS AND RECREATION

45-67-409	MICHIE LANE PARK IMPROVEMENTS	356,764.50	0.00	0.00	#DIV/0!	0.00	0	
45-67-411	HAMLET PARK IMPROVEMENTS	0.00	11,914.59	15,000.00	79.4%	14,297.51	5,000	\$5,000 (Bathroom Redo).
45-67-412	ALPENHOF PARK IMPROVEMENTS	0.00	6,181.36	59,000.00	10.5%	7,417.63	250,000	\$37,337.50 (PTIF-Parks), \$212,662.50 (PTIF-CIP) Park and Infrastructure Playground and Park Facilities. New trees may be Tree City USA eligible.
45-67-413	VALAIS PARK IMPROVEMENTS	40,673.83	0.00	21,212.00	0.0%	0.00	5,000	\$5,000 (Bathroom Redo).
45-67-415	TRAILS	498,848.75	167,407.81	64,523.00	259.5%	200,889.37	0	
45-67-416	HOMESTEAD TRAIL COMPLETION	0.00	0.00	0.00	#DIV/0!	0.00	300,000	PTIF - Trails Impact Fees Total project amount \$900,000. \$300,000 (Midway City portion), \$300,000 (Reimbursed by - State), \$300,000 (Reimbursed by UDOT).
45-67-419	TOWN SQUARE IMPROVEMENTS	10,000.00	1,340.23	125,000.00	1.1%	1,608.28	125,000	\$35,000 (PTIF - CIP), \$90,000 (PTIF - Parking) \$35,000 (Town Square), \$90,000 (Parking Lot between Community Center and Town Square Building). New trees may be Tree City USA eligible. Plan creation in process
45-67-420	IMPROVEMENTS	0.00	5,300.00	34,400.00	15.4%	6,360.00		PTIF - CIP
45-67-425	CENTENNIAL COMMITTEE MONUMENT	24,832.78	919.51	0.00	#DIV/0!	1,103.41	5,000	PTIF - CIP
TOTALS:		931,119.86	193,063.50	319,135.00	60.5%	231,676.20	690,000	370,865.00 116.21%

CEMETERY

45-68-512	IMPROVEMENTS	245,011.62	8,100.00	66,200.00	12.2%	9,720.00	75,000	PTIF - CIP (Cemetery) \$50,000 (Restroom redo), \$25,000 (Iron Fencing).
TOTALS:		245,011.62	8,100.00	66,200.00	12.2%	N/A	75,000	8,800.00 13.29%

OTHER

45-69-605	VEHICLES AND EQUIPMENT	160,715.00	49,496.80	35,042.00	141.2%	N/A	197,262	PTIF - Vehicle Replacement PW) \$7,976.15 (MX 4071 Copy Machine Black, White, Color), \$7,430.21 (Boss DXT 9.2 Plow), \$43,895 (2022 Ram 5500 Deisel Pickup), \$16,000 (2022 CM Utility Service Bed for Ram 5500), \$42,100 (2022 Ram 3500 Series 84 CA), \$7,430.21 (Boss DXT 9.2 Plow), \$10,880 (2022 CM Utility Service Bed for Ram 3500), \$33,050 (2022 Ram 1500), \$23,000 (Polaris 1000 RTV), \$5,500 (V-Plow)
45-69-606	IMPACT FEE FACILITIES PLAN	210.00	0.00	70,000.00	0.0%	N/A	52,500	\$17,500 (PTIF - Park Impact), \$17,500 (PTIF - Trail Impact), \$17,500 (Transportation Impact)
TOTALS:		160,925.00	49,496.80	105,042.00	47.1%	N/A	249,762	144,719.57 137.77%

TRANSFERS AND CONTRIBUTIONS

45-90-150	UNAPPROPRIATED FUND BALANCE	0.00	0.00	820,418.00	0.0%	N/A	1,272,492		
	Interest Earnings						10,000		
	Interest Earnings - Park Impact Fees						700		
	Interest Earnings - Trans. Impact Fees						900		
	Interest Earnings - Trails Impact Fees						500		
	Park Impact Fees						125,000		
	Parks Annexation Contribution						0		
	Transportation Impact Fees						343,750		
	Trail Impact Fees						100,750		
	Highway Tax						200,000	Highway Tax	
	Class C Roads (Minus Streets Dept.)						75,818	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)						90,000		
	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	
	Capital Projects						66,395	General Fund	0
	TOTALS:	0.00	0.00	820,418.00	0.0%	N/A	1,272,492	452,074.00	55.10%
	TOTAL FUND EXPENDITURES	2,128,840.56	614,211.15	2,422,497.00	25.4%	N/A	3,280,943	858,445.55	35.44%
	REVENUE OVER EXPENDITURES	1,003,058.04	-87,943.44	0.00		N/A	-228,000		

**WATER FUND
RESERVES**

(FY 2022 Budget - Adopted Tentative with Changes)

	CURRENT	OBLIGATED	REMAINING	COMMENTS
<u>RESERVES</u>				
51-11610 PTIF - WATER ACCOUNT	8,033,347.16	-848,906.00	7,184,441.16	Public Treasurers' Investment Fund (PTIF)
51-11613 PTIF - MIDWAY WATER LEASES	1,385,571.29	0.00	1,385,571.29	Public Treasurers' Investment Fund (PTIF), Combine with PTIF - Water Account
51-11615 PTIF - WT SYSTEM IMPROVEMENT	29,356.52	0.00	29,356.52	Public Treasurers' Investment Fund (PTIF) - Restricted
51-11616 PTIF - WATER IMPACT FEE	1,130,310.16	290,500.00	1,420,810.16	Public Treasurers' Investment Fund (PTIF) - Restricted
	<u>10,578,585.13</u>	<u>-558,406.00</u>	<u>10,020,179.13</u>	

1,842,280.45 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.

921,140.23 50% of five year average for Water Fund revenue.

6,263,300.94 Uncommitted amount in excess or deficit of the required reserve.

**WATER FUND
REVENUE**

(FY 2022 Budget - Adopted Tentative with Changes)

	2020 ACTUAL	2021 YTD	2021 BUDGET	%	YR END EST	2022 PROPOSED	SOURCE	COMMENTS
REVENUE								
51-37-100 WATER SALES	919,378.60	754,511.37	950,000.00	79.4%	905,413.64	1,200,000		Includes previous water rate increase (37%).
51-37-120 WATER LEASES	137,170.52	109,133.55	150,000.00	72.8%	130,960.26	120,000		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	7,864.13	6,024.00	8,000.00	75.3%	7,228.80	10,000		
51-37-140 COTTAGES ON GREEN PUMPING FEES	45,612.00	35,910.00	45,000.00	79.8%	43,092.00	60,000		
51-37-145 IRR. ASSESSMENT (CLASS B)	261,178.07	202,693.39	260,000.00	78.0%	243,232.07	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	2,350.50	3,800.00	2,600.00	146.2%	4,560.00	2,600		
51-37-170 INTEREST EARNINGS	168,096.02	33,061.22	140,000.00	23.6%	39,673.46	40,000		
51-37-200 WATER IMPACT FEE	259,900.00	271,400.00	161,000.00	168.6%	325,680.00	287,500		125 New Construction (FY2022), 70 New Construction (FY 2021), 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	4,018.44	3,768.40	1,500.00	251.2%	4,522.08	3,000		
51-37-210 WATER CONNECTION/HOOKUP	150,100.00	152,610.00	95,000.00	160.6%	183,132.00	160,000		
51-37-760 HEBER POWER & LIGHT DIVIDEND	46,875.00	18,750.00	30,000.00	62.5%	22,500.00	0		Booked to the Water Fund because funds use to "buy-in" to HL&P came from this fund. Considered a Water Fund asset. Council Member Dougherty would like to move to Ice Rink Fund
51-37-910 APPROPRIATED FUND BALANCE Water - General	0.00	0.00	1,367,170.00	0.0%	N/A	1,708,739		\$110,000 (Capital Outlay - GIS), \$60,000 (Saddle Creek Water Line), \$400,000 (Creek Place Water Line). \$1.138.739 (River Road Project).
Water Leases								
Water System Improvement								
Water Impact Fees								
TOTALS:	2,002,543.28	1,591,661.93	3,210,270.00	49.6%	N/A	3,851,839	641,569.00	19.98%
TOTAL FUND REVENUE	2,002,543.28	1,591,661.93	3,210,270.00	49.6%	N/A	3,851,839	641,569.00	19.98%

**WATER FUND
EXPENDITURES**

(FY 2022 Budget - Adopted Tentative with Changes)

	2020 ACTUAL	2021 YTD	2021 BUDGET	%	YR END EST	2022 PROPOSED	SOURCE	COMMENTS
EXPENDITURES								
51-40-110 SALARIES AND WAGES	117,621.58	11,159.35	144,651.00	7.7%	13,391.22	0	Water Fund	Disbursed into category at end of fiscal year.
51-40-130 EMPLOYEE BENEFITS	41,932.50	5,708.16	58,612.00	9.7%	6,849.79	0	Water Fund	Disbursed into category at end of fiscal year.
51-40-240 OFFICE SUPPLIES AND EXPENSE	12,046.68	10,542.93	12,000.00	87.9%	12,651.52	12,000	Water Fund	\$3,500 (Bluestakes), \$5,000 (Water Billing and Postage), \$3,500 (Xpress Bill Pay/Credit Card Fees).
51-40-242 WATER TESTING	4,858.00	1,080.00	9,600.00	11.3%	1,296.00	20,500	Water Fund	Water Sample Testing Fees (More testing this year) .
51-40-245 COMPUTER SUPPORT	1,060.00	0.00	6,370.00	0.0%	0.00	12,704	Water Fund	\$8,900 (SCADA System Software and Support, Radio License & Support), \$2,300 (Sensus software annual upgrade), \$170 (mycityinspector software), \$1,333.58 (Sensus Autuvu laptop, GPS receiver, GPS Unit)
51-40-250 EQUIP,SUPPLIES & MAINTANANCE	22,285.09	6,479.02	27,970.00	23.2%	7,774.82	39,970	Water Fund	\$27,970 (Water pumps, Replacement motors, Sludge pumps, Chlorinator pumps), \$8,000 (Chlorinators Service Contractor), \$4,000 (Well House Service Contractor)
51-40-255 EQUIPMENT RENTAL/REPLACE	6,677.06	7,147.50	16,700.00	42.8%	8,577.00	9,875	Water Fund	\$2,375 each (2 - 420 Cat Backhoe Combo Unit Lease), \$2,500 (305 Mini Excavator Lease), \$2,625 (275 Cat Skid Loader Lease).
51-40-260 REPAIRS,CONNECTIONS,EXTENSION S	95,268.20	96,252.78	70,000.00	137.5%	115,503.34	73,800	Water Fund	\$68,000 (Repair clamps, Pipe fittings, Saddles, Corps, Stop & Waste Valves), \$4,800 (Chlorine Gas), \$1,000 (Dechlor).
51-40-270 UTILITIES	41,188.25	34,256.51	49,300.00	69.5%	41,107.81	49,000	Water Fund	Utilities for pumps.
51-40-310 PRO & TECHNICAL SERVICES	13,322.16	33,298.94	16,000.00	208.1%	39,958.73	47,360	Water Fund	\$20,000 (Legal Fees), \$27,360 (Engineering Fees).
51-40-330 EDUCATION AND TRAINING	6,975.07	1,729.00	12,350.00	14.0%	2,074.80	12,256	Water Fund	\$6,600 (Water School Rural), \$1,344 (Mileage Per Diem up to 4 emp.), \$912 (Mileage Per Diem up to 3 emp.), \$900 (Meal Per Diem), \$200 (Break Per Diem), \$2,300 (Motel Room Per Diem)
51-40-340 IRR. ASSESSMENTS (CLASS A)	0.00	141.00	1,302.00	10.8%	169.20	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 2022 Budget - Adopted Tentative with Changes)

	2020 ACTUAL	2021 YTD	2021 BUDGET	%	YR END EST	2022 PROPOSED	SOURCE	COMMENTS
51-40-350 IRR. ASSESSMENTS (CLASS B)	0.00	261,000.00	260,000.00	100.4%	313,200.00	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.
51-40-360 COOPERATIVE SERVICE PAYMENTS	77,774.75	60,578.28	80,000.00	75.7%	72,693.94	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 systems.
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	1,079.00	0.00	4,500.00	0.0%	0.00	3,500	Water Fund	\$3,500 (Rural Water Membership Dues)
51-40-610 MISCELLANEOUS	158.28	161.60	0.00	#DIV/0!	193.92	0	Water Fund	
51-40-620 M&I WATER LEASE	42,568.36	44,612.33	42,660.00	104.6%	N/A	45,000	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	267,000.00	0.00	300,000.00	0.0%	0.00	300,000	Water Fund	
51-40-660 MISCELLANEOUS CLAIMS	0.00	0.00	7,000.00	0.0%	0.00	7,000	Water Fund	Miscellaneous Claims.
51-40-707 2020 SYSTEM IMPROVEMENTS #1	433,275.17	1,209,953.49	750,000.00	161.3%	1,451,944.19	0	PTIF - Water, Impact Fees - Water.	
51-40-708 2020 SYSTEM IMPROVEMENTS #2	9,012.13	268,460.83	120,570.00	222.7%	322,153.00	0	PTIF - Water, Impact Fees - Water.	
51-40-710 CAPITAL OUTLAY - 600 N WL	339,482.13	0.00	0.00	#DIV/0!	0.00	0	PTIF - Water System Improvement, Impact Fees - Water.	
51-40-740 CAPITAL OUTLAY - EQUIPMENT	0.00	0.00	5,000.00	0.0%	0.00	2,901	PTIF - Water	\$2,901.16 (Plasma Cutter).
51-40-750 CAPITAL OUTLAY - GIS	0.00	0.00	0.00	#DIV/0!	0.00	110,000	PTIF - Water	Water mapping and equipment for future GIS of the water, streets, cemetery, and parks depts.
51-40-760 CAPITAL OUTLAY - SADDLE CREEK	0.00	0.00	0.00	#DIV/0!	0.00	60,000	PTIF - Water	Extension of water line from 970 South to 700 South, also upsizing the water line from 8" to 12".

**WATER FUND
EXPENDITURES**

(FY 2022 Budget - Adopted Tentative with Changes)

	2020 ACTUAL	2021 YTD	2021 BUDGET	%	YR END EST	2022 PROPOSED	SOURCE	COMMENTS
51-40-765 CAPITAL OUTLAY - CREEK PLACE	0.00	0.00	0.00	#DIV/0!	0.00	400,000	PTIF - Water	New water main, water services, fire hydrant, upsizing 6" to 8", new asphalt.
51-40-774 CAPITAL OUTLAY - GERBER LINE	0.00	0.00	75,000.00	0.0%	0.00	0	PTIF - Water	Done in summer of 2021. \$75,000, Engineering (14%), 50% of project.
51-40-777 CAPITAL OUTLAY - RIVER ROAD	0.00	27,331.91	281,940.00	9.7%	32,798.29	1,138,739	PTIF - Water	River Road project - 300 North to 100 South
51-40-778 CAPITAL OUTLAY - WATER SYSTEM	0.00	0.00	27,000.00	0.0%	0.00	17,500	PTIF - Water Impact	For our Impact Facilities Plan.
51-40-980 UNAPPROPRIATED FUND BALANCE	0.00	0.00	830,745.00	0.0%	0.00	1,150,333		
Water Leases						0		
Water System Improvements						0		
Water Impact Fees						287,500		
Interest Earnings - Water Impact Fees						3,000		
HL&P Dividend						0		
Surplus						859,833		
TOTALS:	1,533,584.41	2,079,893.63	3,210,270.00	64.8%	N/A	3,854,740	644,470.36	20.08%
TOTAL FUND EXPENDITURES	1,533,584.41	2,079,893.63	3,210,270.00	64.8%	N/A	3,854,740	644,470.36	20.08%
REVENUE OVER EXPENDITURES	468,958.87	-488,231.70	0.00		N/A	-2,901		

ICE SHEET FUND

RESERVES

(FY 2022 Budget - Adopted Tentative with Changes)

	CURRENT	OBLIGATED	REMAINING	COMMENTS
<u>RESERVES</u>				
57-11-600 PTIF - ICE RINK	133,917.36	0.00	133,917.36	Public Treasurers' Investment Fund (PTIF).
	<u>133,917.36</u>	<u>0.00</u>	<u>133,917.36</u>	

**ICE SHEET FUND
REVENUE**

(FY 2022 Budget - Adopted Tentative with Changes)

	2020 ACTUAL	2021 YTD	2021 BUDGET	%	YR END EST	2022 PROPOSED	SOURCE	COMMENTS
<u>OPERATING REVENUE</u>								
57-37-700 CONCESSIONS	0.00	69,768.16	70,898.00	98.4%	N/A	69,000		Contractor reimburses City for day to day operating expenditures.
57-37-900 MISCELLANEOUS	2,743.71	456.65	0.00	#DIV/0!	N/A	300		Interest, HL&P Rebate.
57-37-760 HEBER LIGHT & POWER DIVIDEND	0.00	0.00	0.00	#DIV/0!	N/A	15,000		
TOTALS:	2,743.71	70,224.81	70,898.00	99.1%	0.00	84,300	13,402.00 18.90%	
<u>TRANSFERS AND CONTRIBUTIONS</u>								
57-39-150 TRANSFER FROM GENERAL FUND	120,185.92	0.00	72,384.00	0.0%	0.00	96,050	General Fund	Is this an appropriate amount?
TOTALS:	120,185.92	0.00	72,384.00	0.0%	0.00	96,050	23,666.00 32.70%	
TOTAL FUND REVENUE	122,929.63	70,224.81	143,282.00	49.0%	N/A	180,350	37,068.00 25.87%	

**ICE SHEET FUND
EXPENDITURES**

(FY 2022 Budget - Adopted Tentative with Changes)

	2020 ACTUAL	2021 YTD	2021 BUDGET	%	YR END EST	2022 PROPOSED	SOURCE	COMMENTS
<u>OPERATING EXPENDITURES</u>								
57-70-110 SALARIES - WAGES	39,990.89	44,118.60	41,760.00	105.6%	52,942.32	51,120		17 Seasonal Employees
57-70-130 EMPLOYEE BENEFITS	6,086.54	3,375.05	3,190.00	105.8%	4,050.06	3,910		17 Seasonal Employees (Employer paid SS & Medicare).
57-70-250 EQUIP, SUPPLIES & MAINT	22,195.86	34,453.92	10,000.00	344.5%	41,344.70	17,200		Miscellaneous Supplies (Ice Paint, Water for making ice, etc).
57-70-280 UTILITIES	18,201.24	23,761.96	12,200.00	194.8%	28,514.35	24,000		\$2,000 (HLP Jul-Oct), \$10,200 (HLP Nov-Jun 2% power increase)
57-70-290 TELEPHONE	692.10	542.73	612.00	88.7%	651.28	600		Ice shack phone
57-70-297 DEPRECIATION EXPENSE	20,700.00	0.00	25,400.00	0.0%	N/A	25,400		Annual Depreciation
57-70-620 CONTRACT SERVICES	2,180.00	1,697.50	3,120.00	54.4%	N/A	3,120		Spring & Summer maintenance of chiller
TOTALS:	<u>110,046.63</u>	<u>107,949.76</u>	<u>96,282.00</u>	<u>112.1%</u>	<u>N/A</u>	<u>125,350</u>	29,068.00 30.19%	
<u>NON OPERATING EXPENDITURES</u>								
57-71-730 CAPITAL OUTLAY - IMPROVEMENTS	12,883.00	0.00	35,000.00	0.0%	0.00	35,000		General replacement skates, Glass, Zamboni.
57-71-740 CAPITAL OUTLAY EQUIPMENT	0.00	18,935.00	12,000.00	157.8%	22,722.00	20,000		Place holder for Capital Outlay expense.
TOTALS:	<u>12,883.00</u>	<u>18,935.00</u>	<u>47,000.00</u>	<u>40.3%</u>	<u>22,722.00</u>	<u>55,000</u>	8,000.00 17.02%	
<u>TRANSFERS AND CONTRIBUTIONS</u>								
57-90-980 UNAPPROPRIATED FUND BALANCE	0.00	0.00	0.00	#DIV/0!	0.00	0		
TOTALS:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>#DIV/0!</u>	<u>0.00</u>	<u>0</u>	0.00 #DIV/0!	
TOTAL FUND EXPENDITURES	<u>122,929.63</u>	<u>126,884.76</u>	<u>143,282.00</u>	<u>88.6%</u>	<u>N/A</u>	<u>180,350</u>	37,068.00 25.87%	
REVENUE OVER EXPENDITURES	<u>0.00</u>	<u>-56,659.95</u>	<u>0.00</u>		<u>N/A</u>	<u>0</u>		

SOUVENIR SHOP

RESERVES

(FY 2022 Budget - Adopted Tentative with Changes)

	CURRENT	OBLIGATED	REMAINING	COMMENTS
RESERVES				
#REF!	#REF!	0.00	#REF!	
	#REF!	0.00	#REF!	

**SOUVENIR SHOP
REVENUE**

(FY 2022 Budget - Adopted Tentative with Changes)

	2020 ACTUAL	2021 YTD	2021 BUDGET	%	YR END EST	2022 PROPOSED	SOURCE	COMMENTS
<u>OPERATING REVENUE</u>								
SALES	#REF!	#REF!	#REF!	#REF!	N/A	119,653		
COST OF GOODS SOLD	#REF!	#REF!	#REF!	#REF!	N/A	-24,000		
TOTALS:	#REF!	#REF!	#REF!	#REF!	0.00	95,653	#REF! #REF!	
<u>TRANSFERS AND CONTRIBUTIONS</u>								
TRANSFER FROM GENERAL FUND	#REF!	#REF!	#REF!	#REF!	#REF!		General Fund	Buildout Cost
TOTALS:	#REF!	#REF!	#REF!	#REF!	#REF!	0	#REF! #REF!	
TOTAL FUND REVENUE	#REF!	#REF!	#REF!	#REF!	N/A	95,653	#REF! #REF!	

**SOUVENIR SHOP
EXPENDITURES**

(FY 2022 Budget - Adopted Tentative with Changes)

	2020 ACTUAL	2021 YTD	2021 BUDGET	%	YR END EST	2022 PROPOSED	SOURCE	COMMENTS
<u>OPERATING EXPENDITURES</u>								
58-70-110 SALARIES AND WAGES	0.00	0.00	0.00	#DIV/0!	0.00	69,120		1 F/T Manager, 1 P/T Employee
58-70-130 EMPLOYEE BENEFITS	0.00	0.00	0.00	#DIV/0!	0.00	24,433		1 F/T Manager, 1 P/T Employee
58-70-250 EQUIPMENT, SUPPLIES, AND MAINT	0.00	351.16	15,000.00	2.3%	421.39	2,100		\$500 (Cleaning Supplies), \$1,000 (Displays), \$600 (MBA - Monthly Meetings, \$50 x 12).
TOTALS:	0.00	351.16	15,000.00	2.3%	N/A	95,653	80,653.00 537.69%	
<u>NON OPERATING EXPENDITURES</u>								
58-71-730 CAPITAL OUTLAY - IMPROVEMENTS	0.00	0.00	15,325.00	0.0%	0.00	0		
TOTALS:	0.00	0.00	15,325.00	0.0%	0.00	0	-15,325.00 -100.00%	
<u>TRANSFERS AND CONTRIBUTIONS</u>								
#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	0		
TOTALS:	#REF!	#REF!	#REF!	#REF!	#REF!	0	#REF! #REF!	
TOTAL FUND EXPENDITURES	#REF!	#REF!	#REF!	#REF!	N/A	95,653	#REF! #REF!	
REVENUE OVER EXPENDITURES	#REF!	#REF!	#REF!		N/A	0		