Midway City Council
13 June 2018
Regular Meeting

Resolution 2018-17 /
FY 2019 Budget

RESOLUTION
2018-17

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MIDWAY, COUNTY OF WASATCH, UTAH, ADOPTING THE FISCAL YEAR 2019 BUDGET

WHEREAS, Section 10-6 et seq, of the UCA 1953 as amended, requires cities to hold a public hearing on the adopted tentative budget and by resolution adopt the final budget; and

WHEREAS, The City Council held a duly noticed public hearing on 13 June 2018; and

WHEREAS, the City Council sees the need to adopt a fiscal year 2019 budget.

NOW THEREFORE BE IT RESOLVED BY THE MAYOR AND COUNCIL OF THE CITY OF MIDWAY, COUNTY OF WASATCH, UTAH:

That the attached Midway City 2019 Fiscal Year Budget is hereby adopted.

PASSED AND ADOPTED by the Midway City Council on the day of June 2018.

MIDWAY CITY

_____
Celeste Johnson, Mayor

ATTEST:

_____
Brad Wilson, Recorder

(SEAL)

FY 2019
Adopted Final Budget

(6/13/2018)

Notes

- This is the final budget for FY 2019.
- Passthrough line items are shaded in gray.
- Increases are shaded in red.
- Decreases are shaded in green.
- The budget needs to be adopted by 22 June 2018.
- Please contact the Financial Officer if you have any questions (435-654-3223 x118 or bwilson@midwaycityut.org).

GENERAL FUND
RESERVES
(FY 2019 Budget - Adopted)

		CURRENT	OBLIGATED	REMAINING	COMMENTS
	RESERVES				
01-11130	CASH - GRAND VALLEY BANK	754,903.34	0.00	754,903.34	Grand Valley Bank
10-11610	PTIF - GENERAL ACCOUNT	194,247.16	0.00	194,247.16	Public Treasurers' Investment Fund (PTIF)
		949,150.50	0.00	949,150.50	
			5%	191,509.65	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%	957,548.25	

GENERAL FUND
REVENUE
(FY 2019 Budget - Adopted)

		2017 ACTUAL	2018 YTD	2018 BUDGET	%	YR END EST	2019 ADOPTED	SOURCE	COMMENTS
	TAXES								
10-31-100	PROPERTY TAX	709,647.43	738,655.48	735,000.00	100.5%	N/A	750,000		Physically evaluate properties every five years (Last done in 2015). Must be within 10% of sale values each year.
10-31-110	FEE IN LIEU	46,440.01	36,121.77	45,000.00	80.3%	43,346.12	45,000		Tax on automobiles, boats, snowmobiles, etc.
10-31-200	TAX REDEMPTION	26,338.04	23,807.48	15,000.00	158.7%	28,568.98	10,000		Taxes collected for prior years.
10-31-205	PENALTIES AND INTEREST	2,171.01	2,617.32	1,000.00	261.7%	3,140.78	700		Interest received on delinquent property taxes.
10-31-210	PROPERTY TAX REFUND	-808.27	-1,693.30	-1,000.00	169.3%	-2,031.96	-5,000		
10-31-300	SALES AND USE TAXES	746,084.39	604,671.83	650,000.00	93.0%	725,606.20	725,000		
10-31-400	FRANCHISE TAXES	461,596.57	340,620.96	420,000.00	81.1%	408,745.15	420,000		CenturyLink, Comcast, HL&P, Questar, and Telecommunications Tax. $9,600 (Verizon Cell Tower Lease).
10-31-500	TRANSIENT ROOM TAX	88,416.04	74,658.33	70,000.00	106.7%	89,590.00	94,000		Should be spend on items related to economic development. 1% tax.
10-31-700	RESORT TAX	563,659.84	461,428.97	460,000.00	100.3%	553,714.76	600,000		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	164,263.69	129,996.96	140,000.00	92.9%	155,996.35	170,000		Transferred to CIP Fund.
	TOTALS:	2,807,808.75	2,410,885.80	2,535,000.00	95.1%	N/A	2,809,700	274,700.00	
								10.84%	

GENERAL FUND
REVENUE
(FY 2019 Budget - Adopted)

		2017 ACTUAL	2018 YTD	2018 BUDGET	%	YR END EST	2019 ADOPTED	SOURCE	COMMENTS
	LICENSES AND PERMITS								
10-32-100	BUSINESS LICENSES AND PERMITS	28,530.00	28,835.00	25,000.00	115.3%	N/A	24,000		Does not include Swiss Days. Includes off-square 3rd party vendors throughout the year.
10-32-110	SIGN PERMITS	250.00	50.00	100.00	50.0%	N/A	0		
10-32-210	BUILDING PERMITS	300,740.45	182,370.00	218,917.00	83.3%	218,844.00	156,370		50 New Construction (FY 2019), 70 New Construction (FY 2018), 83 New Construction (FY 2017), 80 New Construction (FY 2016), 70 (FY 2015).
10-32-211	PLAN CHECK, DEPOSITS & OTHER	184,873.29	108,736.93	122,767.00	88.6%	130,484.32	87,691		50 New Construction (FY 2019), 70 New Construction (FY 2018), 83 New Construction (FY 2017), 80 New Construction (FY 2016), 70 (FY 2015).
10-32-212	CITY SURCHARGE	615.82	366.41	475.00	77.1%	439.69	350		50 New Construction (FY 2019), 70 New Construction (FY 2018), 83 New Construction (FY 2017), 80 New Construction (FY 2016), 70 (FY 2015).
10-32-230	ROAD EXCAVATION INSPECTION FEE	400.00	7,000.00	150.00	4666.7%	8,400.00	7,000		$500 per road cut.
10-32-250	ANIMAL LICENSES	1,420.00	1,015.00	1,000.00	101.5%	N/A	600		Pass through to Heber City.
	TOTALS:	516,829.56	328,373.34	368,409.00	89.1%	N/A	276,010	-92,399.00	
								-25.08%	
	INTERGOVERNMENTAL REVENUE								
10-33-560	CLASS "C" ROAD FUNDS	216,878.60	193,179.12	170,000.00	113.6%	231,814.94	235,000		City portion of the gas taxes collected. Used for the General Fund Streets Department with the remainder transferred to the CIP Fund. Directly related to miles of roads in the City. Shane Owens will update and submit to the State the miles of roads.
10-33-740	HISTORIC PRESERVATION GRANT	781.68	-7,587.55	200.00	#######	N/A	0		Historic preservation website, plaques and book. No longer used. Revenue and expenses booked in liability account.
10-33-760	BACKNET GRANT	62,696.61	27,085.56	65,000.00	41.7%	32,502.67	61,693		Reimbursement for expenses.
	TOTALS:	280,356.89	212,677.13	235,200.00	90.4%	264,317.62	296,693	61,493.00	
								26.14%	

GENERAL FUND
REVENUE
(FY 2019 Budget - Adopted)

		2017 ACTUAL	2018 YTD	2018 BUDGET	%	YR END EST	2019 ADOPTED	SOURCE	COMMENTS
	SERVICES								
10-34-430	MSD - ADMINISTRATION	24,851.25	26,987.50	25,000.00	108.0%	32,385.00	42,000		Paid quarterly. Reimbursement for expenses.
10-34-435	MSD - PUBLIC WORKS	27,325.00	26,918.75	25,000.00	107.7%	32,302.50	42,000		Paid quarterly. Reimbursement for expenses.
10-34-440	MSD - EQUIPMENT USAGE	0.00	0.00	0.00	#DIV/0!	0.00	25,000		Paid quarterly. Reimbursement for expenses.
10-34-450	IRRIGATION CO - ADMINSTRATION	0.00	0.00	0.00	#DIV/0!	0.00	0		Was $21,510.
10-34-452	IRRIGATION CO - PUBLIC WORKS	0.00	0.00	0.00	#DIV/0!	0.00	25,790		Reimbursed by Irrigation Company. 40% of 1 water operator. $31/hr. Billed and reimbursed quarterly. Percentage reevaluated yearly.
10-34-455	IRRIGATION CO - EQUIPMENT USE	0.00	0.00	0.00	#DIV/0!	0.00	1,000		Reimbursed by Irrigation Company at going rate.
10-34-740	ZONING AND DEVELOPMENT FEES	167,348.00	18,959.00	50,000.00	37.9%	22,750.80	70,000		
10-34-743	DEVELOPMENT ENGINEERING FEES	135,993.71	146,174.04	95,000.00	153.9%	175,408.85	160,000		Pass through to City Engineer.
10-34-744	DEVELOPMENT LEGAL FEES	8,246.00	19,418.75	3,000.00	647.3%	23,302.50	10,000		Pass through to City Attorney.
10-34-830	BURIAL AND ASSESSMENTS	36,450.00	33,700.00	25,000.00	134.8%	40,440.00	25,000		Just burials (opening and closing).
	TOTALS:	400,213.96	272,158.04	223,000.00	122.0%	326,589.65	400,790	177,790.00	
								79.73%	

GENERAL FUND
REVENUE
(FY 2019 Budget - Adopted)

		2017 ACTUAL	2018 YTD	2018 BUDGET	%	YR END EST	2019 ADOPTED	SOURCE	COMMENTS
	MISCELLANEOUS								
10-36-100	INTEREST EARNINGS	2,780.79	2,706.84	2,200.00	123.0%	3,248.21	2,200		
10-36-200	RENTS - BUILDINGS	26,845.00	23,025.00	20,000.00	115.1%	27,630.00	0		Should be used for building repairs and improvements. Transferred to CIP Fund.
10-36-201	TOWN HALL RENT	0.00	0.00	0.00	#DIV/0!	0.00	15,000		Should be used for building repairs and improvements.
10-36-202	COMMUNITY CENTER RENT	0.00	0.00	0.00	#DIV/0!	0.00	8,500		Should be used for building repairs and improvements.
10-36-203	OFFICE BUILDING RENT	0.00	0.00	0.00	#DIV/0!	0.00	0		Should be used for building repairs and improvements. MSD office rental ($7,200) and equipment usage ($3,600) booked into Services Department.
10-36-205	SPECIAL EVENTS	3,225.00	500.00	3,100.00	16.1%	600.00	3,300		$3,000 (Swiss Days), $100 (Special Events). Should be used for park maintenance. Transferred to CIP Fund.
10-36-211	TOWN SQUARE RENT	0.00	0.00	0.00	#DIV/0!	0.00	500		Should be used for park maintenance.
10-36-212	CENTENNIAL PARK RENT	0.00	0.00	0.00	#DIV/0!	0.00	0		Should be used for park maintenance.
10-36-213	HAMLET PARK RENT	0.00	0.00	0.00	#DIV/0!	0.00	500		Should be used for park maintenance.
10-36-214	VALAIS PARK RENT	0.00	0.00	0.00	#DIV/0!	0.00	500		Should be used for park maintenance.
10-36-215	ALPENHOF PARK RENT	0.00	0.00	0.00	#DIV/0!	0.00	0		Should be used for park maintenance.
10-36-520	BOND/DEPOSIT FORFEITURE	17,500.00	0.00	4,000.00	0.0%	0.00	4,000		
10-36-720	CEMETERY LOT SALES	30,200.00	13,000.00	10,000.00	130.0%	15,600.00	10,000		Only residents in 84049 ZIP can purchase lots. Transferred to CIP Fund.
10-36-900	MISCELLANEOUS	1,970.73	5,561.56	2,500.00	222.5%	6,673.87	2,500		Includes Costco memberships ($360). Reimbursements for holiday lights.
	TOTALS:	82,521.52	44,793.40	41,800.00	107.2%	53,752.08	47,000	5,200.00	
								12.44%	
	CONTRIBUTIONS AND TRANSFERS								
10-39-910	APPROPRIATED FUND BALANCE	0.00	0.00	0.00	#DIV/0!	N/A	0		
	TOTALS:	0.00	0.00	0.00	#DIV/0!	0.00	0	0.00	
								#DIV/0!	
	TOTAL FUND REVENUE	4,087,730.68	3,268,887.71	3,403,409.00	96.0%	N/A	3,830,193	426,784.00	
								12.54%	
							5%	191,509.65	
							25%	957,548.25	

GENERAL FUND
EXPENDITURES
(FY 2019 Budget - Adopted)

		2017 ACTUAL	2018 YTD	2018 BUDGET	%	YR END EST	2019 ADOPTED	SOURCE	COMMENTS
	MAYOR AND COUNCIL								
10-41-110	SALARIES AND WAGES	57,360.29	47,567.69	57,090.00	83.3%	57,081.23	57,081	General Fund	
10-41-130	EMPLOYEE BENEFITS	4,366.71	3,638.88	4,370.00	83.3%	4,366.66	4,367	General Fund	
10-41-230	MILEAGE	0.00	0.00	2,400.00	0.0%	0.00	2,400	General Fund	$2,400 (Mileage for conferences - $400 x 6)
10-41-240	OFFICE SUPPLIES AND EXPENSE	1,319.64	4,113.70	1,000.00	411.4%	4,936.44	3,600	General Fund	$1,000 (Office Supplies). $2,000 (Livestreaming Equipment), $600 (Livestreaming service - $50/Mo.).
10-41-250	DINNER SOCIAL	2,484.40	1,588.02	2,800.00	56.7%	N/A	2,800	General Fund	Appreciation socials in January and/or June.
10-41-330	EDUCATION AND TRAINING	70.00	0.00	3,000.00	0.0%	0.00	3,000	General Fund	Encourage attending local conferences that do not include lodging and per diem. $500 x 6.)
10-41-610	MISCELLANEOUS	279.78	483.41	300.00	161.1%	580.09	300	General Fund	Swiss Days parade candy
10-41-650	MERIT RAISES/BONUSES	0.00	0.00	1,650.00	0.0%	N/A	1,700	General Fund	$1,400 (Christmas gift certificates for full-time employees, 17 x $100), $300 (Christmas gift certificates for part-time employees, 6 x $50).
	TOTALS:	65,880.82	57,391.70	72,610.00	79.0%	N/A	75,248	2,638.09	
								3.63%	

GENERAL FUND
EXPENDITURES
(FY 2019 Budget - Adopted)

		2017 ACTUAL	2018 YTD	2018 BUDGET	%	YR END EST	2019 ADOPTED	SOURCE	COMMENTS
	ADMINISTRATIVE								
10-43-125	SALARIES AND WAGES	168,758.39	142,421.20	181,445.00	78.5%	170,905.44	183,917	General Fund	Treasurer (30 hrs. wk.), human resources director (40 hrs. wk.), recorder (40 hrs. wk.), admin. assistant (accounts payable/cash receipts, 10 hrs. wk.), deputy recorder (part-time, 10 hrs. wk.). Overtime ($1,000).
10-43-130	EMPLOYEE BENEFITS	74,112.73	63,548.22	76,789.00	82.8%	76,257.86	78,541	General Fund	Treasurer (30 hrs. wk.), human resources director (40 hrs. wk.), recorder (40 hrs. wk.), admin. assistant (accounts payable/cash receipts, 10 hrs. wk.), deputy recorder (part-time, 10 hrs. wk.). Overtime ($1,000).
10-43-210	BOOKS,SUB AND MEMBERSHIPS	6,279.41	2,322.76	6,125.00	37.9%	2,787.31	5,125	General Fund	$150 (UMCA), $145 (IIMC), $1,110 (MAG), $3,500 (ULCT), $145 (National Treasurers' Association), $75 (UMTA). Discontinuing hard copy of Utah Code.
10-43-220	PUBLIC NOTICES	1,422.70	159.57	2,100.00	7.6%	191.48	2,100	General Fund	
10-43-230	MILEAGE	383.99	0.00	1,000.00	0.0%	0.00	1,000	General Fund	Conferences and meetings outside of the County.
10-43-240	OFFICE SUPPLIES AND EXPENSE	4,860.86	1,007.96	6,575.00	15.3%	1,209.55	6,675	General Fund	$5,000 (Office Supplies), $1,200 (Computer w/Monitor), $100 (Labor Posters), $375 (QuickBooks Payroll Subscription).
10-43-280	TELEPHONE	6,244.54	9,250.98	7,200.00	128.5%	11,101.18	7,200	General Fund	Office Building
10-43-330	EDUCATION AND TRAINING	364.00	1,448.84	4,200.00	34.5%	1,738.61	5,000	General Fund	Payroll, Treasurer, Recorder/Deputy Recorder.
10-43-510	INSURANCE AND SURETY BONDS	54,419.56	68,337.43	62,031.00	110.2%	N/A	62,040	General Fund	$14,440 (Property), $29,110 (Liability), $900 (Treasurer/Recorder Bond), $600 (Commercial Crime), $15,690 (Workers Comp), $1,300 (Insurance Fees).
10-43-610	MISCELLANEOUS	0.00	4.00	2,500.00	0.2%	4.80	2,500	General Fund	$2,500 (Misc.)
10-43-735	CAPITAL OUTLAY - VEHIC REPLACE	1,000.00	1,470.00	1,470.00	100.0%	N/A	1,463	1,463	Transfer to CIP Fund.
	TOTALS:	317,846.18	289,970.96	351,435.00	82.5%	N/A	355,561	4,125.55	
								1.17%	

GENERAL FUND
EXPENDITURES
(FY 2019 Budget - Adopted)

		2017 ACTUAL	2018 YTD	2018 BUDGET	%	YR END EST	2019 ADOPTED	SOURCE	COMMENTS
	PROFESSIONAL SERVICES								
10-45-605	ACCOUNTING	12,300.00	9,900.00	18,000.00	55.0%	11,880.00	18,000	General Fund	
10-45-611	LEGAL - GENERAL	71,295.21	76,077.34	56,400.00	134.9%	91,292.81	71,400	General Fund	Flat rate for 40 hrs. per month ($60,000 with $56,400 in General Fund and $3,600 in the Water Fund). $15,000 (Litigation).
10-45-612	LEGAL - DEVELOPMENT REVIEW	9,026.25	43,107.00	3,000.00	1436.9%	51,728.40	10,000	Reimbursed	Pass through Account
10-45-615	COMPUTER SERVICES	33,466.88	28,646.55	20,850.00	137.4%	34,375.86	30,850	General Fund	$10,920 (IT Support), $6,000 (Software Licenses and Data Back-up), $3,930 (Financial Software Support), $10,000 (Hardware & Labor).
10-45-620	AUDIT	10,000.00	10,250.00	10,000.00	102.5%	N/A	10,300	General Fund	Audit
10-45-672	ENGINEERING - GENERAL	52,332.34	24,397.34	40,600.00	60.1%	29,276.81	40,600	General Fund	Flat rate in 2010 contract ($45,600 with $40,600 in the General Fund and $5,000 in the Water Fund).
10-45-674	ENGINEERING - DEV. REVIEW	115,540.24	159,509.08	95,000.00	167.9%	191,410.90	160,000	Reimbursed	Pass through Account
	TOTALS:	303,960.92	351,887.31	243,850.00	144.3%	409,964.77	341,150	97,300.00	
								39.90%	
	CONTRACT SERVICES								
	SALARIES AND WAGES	0.00	0.00	0.00	#DIV/0!	0.00	89,446		1 PW Employee, Becky Wood (75%).
	EMPLOYEES BENEFITS	0.00	0.00	0.00	#DIV/0!	0.00	42,633		1 PW Employee, Becky Wood (75%).
	SUPPLIES AND MAINTENANCE	0.00	0.00	0.00	#DIV/0!	0.00	2,665		$1,215 (Clothing Allowance - 1 Employee), $1,450 (Cell Phone - 1 Employee).
	MISCELLANEOUS	0.00	0.00	0.00	#DIV/0!	0.00			
	EQUIPMENT RENTAL AND LEASE	0.00	0.00	0.00	#DIV/0!	0.00			Determine in future the amount to charge.
	CAPITAL OUTLAY - VEH. REPL.	0.00	0.00	0.00	#DIV/0!	0.00			
	TOTALS:	0.00	0.00	0.00	#DIV/0!	0.00	134,744	134,743.73	
								#DIV/0!	

GENERAL FUND
EXPENDITURES
(FY 2019 Budget - Adopted)

		2017 ACTUAL	2018 YTD	2018 BUDGET	%	YR END EST	2019 ADOPTED	SOURCE	COMMENTS
	NON-DEPARTMENTAL								
10-50-112	WAGES - SEWER	43,012.90	0.00	0.00	#DIV/0!	0.00	0	General Fund	
10-50-130	EMPLOYEE BENEFITS	17,777.13	0.00	0.00	#DIV/0!	0.00	0	General Fund	
10-50-140	PUBLIC WORKS WAGES	0.00	221,751.11	259,694.00	85.4%	266,101.33	264,813	General Fund	Becky Johnson (12 hrs. wk. - seasonal part-time), Lindy Rodabough (4 hrs. wk.), Jennifer Sweat (6 hrs. wk.), 5 PW Employees (40 hrs. wk. each), Replacement Employee (40 hrs. wk.). Distributed to the various departments at the end of the fiscal year.
10-50-145	PUBLIC WORKS COMP. TIME	0.00	12,043.70	20,400.00	59.0%	14,452.44	22,050	General Fund	Snow plowing and Saturday funerals.
10-50-150	PUBLIC WORK BENEFITS	0.00	93,671.29	120,772.00	77.6%	112,405.55	117,025	General Fund	Becky Johnson (12 hrs. wk. - seasonal part-time), Eric Mecham (40 hrs. wk.), Shane Owens (40 hrs. wk.), Lindy Rodabough (4 hrs. wk.), Jennifer Sweat (6 hrs. wk.), Becky Wood (20 hrs. wk. - Sanitation), Preston Broadhead (40 hrs. wk.), Replacement Employee (40 hrs. wk.), Seasonal Part-Time Employee (20 hrs. wk.). Distributed to the various departments at the end of the fiscal year.
10-50-250	OFFICE SUPPLIES AND EXPENSE	8,601.41	13,816.39	26,769.00	51.6%	16,579.67	15,170	General Fund	$6,500 (Plotter Supplies), $7,670 (Office Supplies), $1,000 (Stamps).
10-50-500	ELECTIONS	3,000.00	25.44	3,000.00	0.8%	30.53	3,000	General Fund	
10-50-615	MISCELLANEOUS	9,360.59	2,477.47	4,588.00	54.0%	2,972.96	13,095	General Fund	$1,600 (Bank Expenses), $300 (CDL Medical Exams), $3,000 (Newsletter Postage), $6,280 (Newsletter Printing), $360 (Costco Memberships - Reimbursed), $55 (Wasatch Wave Subscription), $1,500 (Misc.). $300 (Email Newsletter).
10-50-620	CONTRACT SERVICES	4,177.43	150.00	7,000.00	2.1%	180.00	7,000	General Fund	Service contracts for copiers and plotter.
	TOTALS:	85,929.46	343,935.40	442,223.00	77.8%	412,722.48	442,154	-69.42	
								-0.02%	

GENERAL FUND
EXPENDITURES
(FY 2019 Budget - Adopted)

		2017 ACTUAL	2018 YTD	2018 BUDGET	%	YR END EST	2019 ADOPTED	SOURCE	COMMENTS
	BUILDINGS								
10-51-110	SALARIES AND WAGES	12,252.28	0.00	0.00	#DIV/0!	0.00	0	General Fund	
10-51-130	EMPLOYEE BENEFITS	4,925.97	0.00	0.00	#DIV/0!	0.00	0	General Fund	
10-51-250	EQUIP,SUPPLIES & MAINTENANCE	37,217.75	38,135.25	28,000.00	136.2%	45,762.30	38,075	General Fund	$35,400 (Cleaning and Maintenance Supplies), $1,450 (Additional Employee Cell Phone), $1,225 (Additional Employee Clothing Allowance).
10-51-270	UTILITIES	42,820.97	35,649.74	43,630.00	81.7%	42,779.69	48,160	General Fund	Water, Power, Garbage, Natural Gas, Sewer.
10-51-620	CONTRACT SERVICES	11,000.00	12,107.36	12,000.00	100.9%	14,528.83	14,400	General Fund	$12,600 (Cleaning of Buildings), $1,800 (Flag Maintenance and Rotation).
	TOTALS:	108,216.97	85,892.35	83,630.00	102.7%	103,070.82	100,635	17,005.00	
								20.33%	
	EQUIPMENT MAINTENANCE								
10-53-110	SALARIES AND WAGES	39,089.34	0.00	0.00	#DIV/0!	0.00	0	General Fund	
10-53-130	EMPLOYEE BENEFITS	16,065.92	0.00	0.00	#DIV/0!	0.00	0	General Fund	
10-53-250	EQUIP,SUPPLIES & MAINTENANCE	63,591.40	51,440.30	53,660.00	95.9%	61,728.36	55,700	General Fund	$3,000 (Plow End Guards), $20,000 (Plow Wear Blades), $23,370 (Parts and Supplies), $1,000 (Vehicle Inspections), $2,430 (Clothing Allowance - 2 Employees), $2,900 (Cell Phones - 2 Employees), $3,000 (iWorQ Software).
10-53-260	FUEL	22,485.53	16,362.48	33,000.00	49.6%	19,634.98	25,000	General Fund	Fuel
10-53-330	EDUCATION AND TRAINING	140.20	263.22	1,000.00	26.3%	315.86	2,000	General Fund	Safety Training
10-53-740	CAPITAL OUTLAY - VEH. REPL.	152,660.00	153,000.00	153,000.00	100.0%	N/A	153,000	320,000	Transfer to CIP Fund.
	TOTALS:	294,032.39	221,066.00	240,660.00	91.9%	81,679.20	235,700	-4,960.00	
								-2.06%	

GENERAL FUND
EXPENDITURES
(FY 2019 Budget - Adopted)

		2017 ACTUAL	2018 YTD	2018 BUDGET	%	YR END EST	2019 ADOPTED	SOURCE	COMMENTS
	PLANNING AND ZONING								
10-55-110	SALARIES AND WAGES	135,007.52	115,977.41	130,157.00	89.1%	139,172.89	152,790	General Fund	Planning Director (40 hrs. wk.) and Planning Assistant (40 hrs. wk.). Enforcement employee considered in future.
10-55-115	COMP TIME	0.00	0.00	3,500.00	0.0%	0.00	3,150	General Fund	
10-55-130	EMPLOYEE BENEFITS	43,751.75	37,449.83	46,284.00	80.9%	44,939.80	64,172	General Fund	Planning Director (40 hrs. wk.) and Planning Assistant (40 hrs. wk.).
10-55-220	PUBLIC NOTICES	4,132.51	6,567.75	3,500.00	187.7%	7,881.30	3,500	General Fund	
10-55-240	OFFICE SUPPLIES AND EXPENSE	2,648.93	5,252.35	4,116.00	127.6%	6,302.82	4,156	General Fund	$960 (Cell Phone), $169 (Planning Commission Packets), $2,527 (Office Supplies), $100 (Bluebeam Plan Review Software Support), $400 (iWorQ Permitting Software).
10-55-330	EDUCATION AND TRAINING	689.84	1,372.02	3,500.00	39.2%	1,646.42	3,500	General Fund	$800 (APA Fall Conference), $1,500 (APA Spring Conference), $1,200 (Business License Conference).
10-55-605	MEMBERSHIPS	50.00	912.00	500.00	182.4%	N/A	500	General Fund	APA Membership Dues
10-55-610	MISCELLANEOUS	-137.00	12,316.00	500.00	2463.2%	14,779.20	11,000	General Fund	$1,000 (Misc.), $10,000 (Bonding Ballot Costs).
10-55-620	CONTRACT SERVICES	1,601.00	2,755.00	1,634.00	168.6%	N/A	2,755	General Fund	Regional Planning by Mountainland Association of Governments
10-55-630	BOOKS & SUPPLIES	0.00	0.00	100.00	0.0%	0.00	100	General Fund	
10-55-735	CAPITAL OUTLAY - VEHIC REPL	1,000.00	1,470.00	1,470.00	100.0%	N/A	1,463	1,463	Transfer to CIP Fund.
	TOTALS:	188,744.55	184,072.36	195,261.00	94.3%	214,722.43	247,085	51,824.47	
								26.54%	

GENERAL FUND
EXPENDITURES
(FY 2019 Budget - Adopted)

		2017 ACTUAL	2018 YTD	2018 BUDGET	%	YR END EST	2019 ADOPTED	SOURCE	COMMENTS
	BUILDING SAFETY								
10-56-110	SALARIES AND WAGES	144,228.80	122,752.66	156,464.00	78.5%	147,303.19	159,476	General Fund	Building Safety Official (40 hrs. wk.), Building Inspector (40 hrs. wk.), Assistant (40 hrs. wk.).
10-56-115	COMP TIME	0.00	0.00	1,000.00	0.0%	0.00	525	General Fund	Building Safety Official (40 hrs. wk.), Building Inspector (40 hrs. wk.), Assistant (40 hrs. wk.).
10-56-130	EMPLOYEE BENEFITS	72,690.31	54,778.65	62,586.00	87.5%	65,734.38	69,406	General Fund	Building Safety Official (40 hrs. wk.), Building Inspector (40 hrs. wk.), Assistant (40 hrs. wk.).
10-56-230	MILEAGE	641.30	378.40	1,000.00	37.8%	454.08	1,000	General Fund	Training
10-56-240	OFFICE SUPPLIES AND EXPENSE	5,398.64	3,233.39	6,580.00	49.1%	3,880.07	6,620	General Fund	$3,420 (Cellular Phone and Data Plans), $1500 (General Office Supplies), $1,300 (Replace Computer), $300 (iWorQ Permitting Software), $100 (BluBeam Plan Review Software Support).
10-56-260	OUTSIDE PLAN REV & INSP	16,300.53	9,323.08	12,000.00	77.7%	11,187.70	12,000	General Fund	Outside plan review as needed.
10-56-330	EDUCATION AND TRAINING	2,409.60	2,074.00	3,000.00	69.1%	2,488.80	4,000	General Fund	Training - 3 Employees. Increase due to reduction in state training subsidy.
10-56-605	MEMBERSHIPS AND LICENSES	245.00	856.00	490.00	174.7%	N/A	485	General Fund	$125 (Utah Chapter - 3 Employees), $115 (Beehive Chapter - 3 Employees), $100 (Utah Association of Building Officials - Wendy), $145 (Certification Renewal - Wendy).
10-56-630	BOOKS & SUPPLIES	126.00	300.55	2,500.00	12.0%	360.66	2,500	General Fund	2018 Code Books (Adopted in 2019 State Legislative Session).
10-56-650	REIMBURSABLES	0.00	0.00	500.00	0.0%	0.00	500	Reimbursed	Pass through
10-56-735	CAPITAL OUTLAY - VEHIC REPL	4,000.00	5,680.00	5,680.00	100.0%	N/A	5,679	5,679	Transfer to CIP Fund.
	TOTALS:	246,040.18	199,376.73	251,800.00	79.2%	231,408.88	262,191	10,391.03	
								4.13%	

GENERAL FUND
EXPENDITURES
(FY 2019 Budget - Adopted)

		2017 ACTUAL	2018 YTD	2018 BUDGET	%	YR END EST	2019 ADOPTED	SOURCE	COMMENTS
	PUBLIC SAFETY								
10-57-110	SALARIES AND WAGES	26,596.86	22,066.93	31,922.00	69.1%	26,480.32	20,462	General Fund	Crossing guard (720 hrs. yr.), crossing guard (315 hrs. yr.), crossing guard (270 hrs. yr.), additional crossing guard (720 hrs. yr.).
10-57-130	EMPLOYEE BENEFITS	2,032.59	1,696.39	2,712.00	62.6%	2,035.67	1,565	General Fund	Crossing guard (720 hrs. yr.), crossing guard (315 hrs. yr.), crossing guard (270 hrs. yr.), additional crossing guard (720 hrs. yr.).
10-57-250	SUPPLIES & MAINTENANCE	694.12	1,559.96	970.00	160.8%	1,871.95	1,000	General Fund	$1,000 (Safety vests and safety devices for crossing guards)
10-57-610	MISCELLANEOUS	500.00	1,909.00	1,500.00	127.3%	2,290.80	1,200	General Fund	$1,200 (Donation for Emergency Preparedness Fair).
10-57-625	ANIMAL CONTROL MAINT COSTS	34,492.55	42,643.17	67,500.00	63.2%	51,171.80	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	1,420.00	0.00	1,000.00	0.0%	N/A	600	Sale of Dog Licenses	Pass through to Heber City.
10-57-630	LAW ENFORCEMENT	121,911.15	92,989.08	118,005.00	78.8%	111,586.90	177,917	General Fund	$110,317 (Contract increases 2.5% each year), $11,200 (Additional Law Enforcement for Swiss Days - 50% Reimbursed by Swiss Days), $1,400 (Law Enforcement Radios), $55,000 (Additional FT Officer).
10-57-670	BACKNET - TRAVEL	15,641.10	8,092.36	20,000.00	40.5%	9,710.83	16,693	Grant	Pass Through Account
10-57-675	BACKNET - EQUIP SUPPLIES OPER	38,854.04	16,741.48	30,000.00	55.8%	20,089.78	30,000	Grant	Pass Through Account
10-57-680	BACKNET - CONFIDENTIAL FUNDS	12,000.00	10,000.00	15,000.00	66.7%	12,000.00	15,000	Grant	Pass Through Account
	TOTALS:	254,142.41	197,698.37	288,609.00	68.5%	237,238.04	329,438	40,828.77	
								14.15%	

GENERAL FUND
EXPENDITURES
(FY 2019 Budget - Adopted)

		2017 ACTUAL	2018 YTD	2018 BUDGET	%	YR END EST	2019 ADOPTED	SOURCE	COMMENTS
	ECONOMIC DEVELOPMENT								
10-58-600	COUNTY ECONOMIC DEVELOPMENT	25,000.00	25,000.00	25,000.00	100.0%	N/A	25,000	Transient Room Tax	Paid to Heber Valley Tourism and 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	70,664.28	0.00	0.00	#DIV/0!	0.00	0	Class C Road	
10-60-130	EMPLOYEE BENEFITS	25,310.66	0.00	0.00	#DIV/0!	0.00	0	Class C Road	
10-60-240	STREET SUPPLIES & MAINTENANCE	10,738.34	35,459.49	21,680.00	163.6%	42,551.39	22,000	Class C Road	$2,500 (Weed Control), $4,000 (Street Light Repairs), $8,550 (Safety and Traffic Devices), $1,000 (Sandbags for Flooding), $2,450 (Clothing Allowance - 2 Employees), $3,500 (Cell Phones - 2 Employees, Wi-Fi Hotspot - Cory) .
10-60-245	STORM DRAIN MAINTENANCE	3,708.75	4,510.00	5,000.00	90.2%	5,412.00	5,000	Class C Road	Routine Maintenance and Cleaning
10-60-250	STREET SIGN SUPPLIES & MAIN	19,189.99	8,178.24	13,000.00	62.9%	9,813.89	12,334	Class C Road	
10-60-255	EQUIPMENT RENTAL AND LEASE	4,250.00	5,809.50	8,000.00	72.6%	N/A	12,334	Class C Road	$2,500 (Backhoe - 25% of Lease), $3,334 (Backhoe - 33% of Lease), $2,500 (Skid Loader - 25% of Lease), $2,500 (Tractor - 25% of Lease), $1,500 (RTV - 25% of Lease).
10-60-330	EDUCATION AND TRAINING	200.00	134.12	3,000.00	4.5%	160.94	3,000	Class C Road	Road School - 2 Employees
10-60-470	STREET LIGHT UTILITIES	151.70	123.08	150.00	82.1%	147.70	150	Class C Road	Valais Park entrance light and River Road roundabout.
10-60-480	ROAD MATERIALS	13,068.42	9,146.63	20,000.00	45.7%	10,975.96	15,000	Class C Road	$5,000 (Cold/Hot Mix Asphalt), $5,000 (Road Salt/De-Icier), $5,000 (Road Base and Other).
10-60-620	CONTRACT SERVICES	15,835.57	8,034.39	16,000.00	50.2%	9,641.27	16,000	Class C Road	Salt Hauling
	TOTALS:	163,117.71	71,395.45	86,830.00	82.2%	78,703.14	85,818	-1,012.00	
								-1.17%	

GENERAL FUND
EXPENDITURES
(FY 2019 Budget - Adopted)

		2017 ACTUAL	2018 YTD	2018 BUDGET	%	YR END EST	2019 ADOPTED	SOURCE	COMMENTS
	PARKS AND RECREATION								
10-70-110	SALARIES AND WAGES	79,994.44	0.00	0.00	#DIV/0!	0.00	17,680	General Fund	1 Seasonal PW Employee (30 hrs.).
10-70-130	EMPLOYEE BENEFITS	32,668.59	0.00	0.00	#DIV/0!	0.00	1,768	General Fund	1 Seasonal PW Employee (30 hrs.).
10-70-230	MILEAGE	0.00	0.00	175.00	0.0%	N/A	200	General Fund	
10-70-240	CONTRACT SERVICES	41,381.04	33,515.82	68,700.00	48.8%	40,218.98	68,435	General Fund	$60,000 (Mowing including Michie Lane Park), $6,000 (Fertilization/Weed Control), $2,435 (Flag Maintenance and Rotation).
10-70-250	SUPPLIES AND MAINTENANCE	37,726.91	22,963.63	38,595.00	59.5%	27,556.36	43,525	General Fund	$30,000 (Supplies), $5,000 (New and Replacement Trees), $5,000 (New Sod and Grass / Topsoil / Treatment / Over-seeding), $850 (Cell Phone - 1 Part-Time Employee), $1,225 (Clothing Allowance - 1 Full-Time Employee), $1,450 (Cell Phone - 1 Full-Time Employee).
10-70-255	EQUIPMENT RENTAL AND LEASE	10,750.00	9,750.00	8,000.00	121.9%	N/A	17,168	General Fund	$2,500 (Backhoe - 25% of Lease), $3,334 (Backhoe - 33% of Lease), $4,000 (Mini Excavator - 33% of Lease), $2,500 (Skid Loader - 25% of Lease), $3,334 (Tractor - 33% of Lease), $1,500 (RTV - 25% of Lease).
10-70-270	UTILITIES	7,281.97	8,709.34	12,740.00	68.4%	10,451.21	16,160	General Fund	$8,000 (Garbage), $3,500 (Power), $2,500 (Water), $2,160 (Sewer).
10-70-290	TRAILS	7,500.00	0.00	10,000.00	0.0%	0.00	14,000	General Fund	$10,000 (Trails Repairs), $4,000 (Weed Spraying).
10-70-330	EDUCATION AND TRAINING	287.91	0.00	1,500.00	0.0%	0.00	1,000	General Fund	$500 (Parks Conference), $500 (CSPI Training).
10-70-610	MISCELLANEOUS	0.00	0.00	0.00	#DIV/0!	0.00	0	General Fund	
10-70-660	SPRING CLEAN-UP	171.36	383.20	1,000.00	38.3%	N/A	1,000	General Fund	$600 (Food), $400 (Cleaning Supplies).
	TOTALS:	217,762.22	75,321.99	140,710.00	53.5%	78,226.55	180,936	40,226.00	
								28.59%	

GENERAL FUND
EXPENDITURES
(FY 2019 Budget - Adopted)

		2017 ACTUAL	2018 YTD	2018 BUDGET	%	YR END EST	2019 ADOPTED	SOURCE	COMMENTS
	CEMETERY								
10-77-110	SALARIES AND WAGES	40,402.35	0.00	0.00	#DIV/0!	0.00	0	General Fund	
10-77-130	EMPLOYEE BENEFITS	15,119.63	0.00	0.00	#DIV/0!	0.00	0	General Fund	
10-77-250	EQUIP,SUPPLIES & MAINTENANCE	21,413.18	9,274.74	20,000.00	46.4%	11,129.69	22,000	General Fund	$11,284 (Sprinkler and Landscaping Supplies), $5,000 (Sand for Top Soil Screener), $1,450 (Cell Phone - 1 Employee), $2,450 (Clothing Allowance - 2 Employees), $1,000 (iWorQ Software Support), $816 (Caselle Software Support).
10-77-255	EQUIPMENT RENTAL AND LEASE	10,500.00	14,500.00	8,000.00	181.3%	N/A	17,168	General Fund	$2,500 (Backhoe - 25% of Lease), $3,334 (Backhoe - 33% of Lease), $4,000 (Mini Excavator - 33% of Lease), $2,500 (Skid Loader - 33% of Lease), $3,334 (Tractor - 33% of Lease), $1,500 (RTV - 25% of Lease).
10-77-270	UTILITIES	3,069.44	2,631.16	7,736.00	34.0%	3,157.39	7,736	General Fund	$4,000 (Garbage), $3,400 (Power), $336 (Culinary Water).
10-77-620	CONTRACT SERVICES	20,559.57	13,222.70	37,156.00	35.6%	15,867.24	39,041	General Fund	$21,623 (Mowing), $17,000 (Fertilization/Weed Control), $418 (Flag Rotation).
	TOTALS:	111,064.17	39,628.60	72,892.00	54.4%	30,154.32	85,945	13,053.00	
								17.91%	
	TOURISM AND CULTURE								
10-78-110	SALARIES AND WAGES	914.45	0.00	0.00	#DIV/0!	0.00	0		
10-78-130	EMPLOYEE BENEFITS	51.26	0.00	0.00	#DIV/0!	0.00	0		
10-78-330	TOWN CHRISTMAS PARTY	2,615.11	2,539.32	3,000.00	84.6%	N/A	3,000	General Fund	
10-78-350	TOURISM	32,405.09	4,549.22	24,500.00	18.6%	5,459.06	29,525	Transient Room Tax. Sponsor revenue.	$5,000 (Advertising/Eco Dev Promotion) $10,000 (Cowboy Poetry), $5,000 (Heber Valley Railroad), $6,000 (Christmas Lights for Town Square), $500 (Flowers for Bell Towers), $2,500 (Independence Day Fireworks), $500 (County Memorial Day Event), $5,000 (Memorial Hill), $25 (Veterans Insert in Wasatch Wave).
10-78-610	MISCELLANEOUS	25.00	25.00	150.00	16.7%	N/A	150	General Fund	$40 (High School Honors Banquet)
	TOTALS:	36,010.91	7,113.54	27,650.00	25.7%	5,459.06	32,675	5,025.00	
								18.17%	

GENERAL FUND
EXPENDITURES
(FY 2019 Budget - Adopted)

		2017 ACTUAL	2018 YTD	2018 BUDGET	%	YR END EST	2019 ADOPTED	SOURCE	COMMENTS
	TRANSFERS AND CONTRIBUTIONS								
10-90-145	TRANSFER TO CDRA FUND	64,349.70	59,029.72	71,100.00	83.0%	70,835.66	71,100	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)	455,824.55	129,996.96	473,170.00	27.5%	155,996.35	569,182	General Fund	
	Highway Tax						170,000	Highway Tax	
	Class C Roads (Minus Streets Dept.)						149,182	Class C Road	
	Road Improvements						250,000	General Fund	Minimum of $250,000 Each Year.
10-90-155	TRANSFER TO ICE RINK FUND	50,492.46	213.02	85,160.00	0.3%	255.62	35,290	Transient Room Tax	
10-90-160	TRANSFER TO CIP FUND (OTHER)	786,781.51	208,500.00	233,319.00	89.4%	250,200.00	206,467	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						206,467	Resort Tax	$100,000 (FY 17), $200,000 (FY 18), $300,000 (FY 19), $400,000 (FY 20).
	Capital Projects						0	General Fund	
10-90-170	TRANSFER TO MBA FUND	12,946.56	12,561.73	14,500.00	86.6%	15,074.08	13,875	General Fund	Cemetery Bonds. Completed in 2023. Remaining balance $67,975 as of 3/31/2017.
10-90-980	UNAPPROPRIATED FUND BALANCE	0.00	0.00	0.00	#DIV/0!	N/A	0		
	TOTALS:	1,370,394.78	410,301.43	877,249.00	46.8%	492,361.72	895,914	18,665.00	
								2.13%	
	TOTAL FUND EXPENDITURES	3,788,143.67	2,560,052.19	3,400,409.00	75.3%	N/A	3,830,193	429,784.23	
								12.64%	
	REVENUE OVER EXPENDITURES	299,587.01	708,835.52	3,000.00		N/A	0		

BACKNET FUND
RESERVES
(FY 2019 Budget - Adopted)

		CURRENT	OBLIGATED	REMAINING	COMMENTS
RESERVES					
15-11500	CASH IN CHECKING (ZIONS BANK)	4,419.23	-3,500.00	919.23	
15-11-520	PETTY CASH	300.00	0.00	300.00	
		4,719.23	-3,500.00	1,219.23	

BACKNET FUND
REVENUE
(FY 2019 Budget - Adopted)

		2017 ACTUAL	2018 YTD	2018 BUDGET	%	YR END EST	2019 ADOPTED	SOURCE	COMMENTS
	RESTITUTION REVENUE								
15-31-250	RESTITUTION REVENUE	441.04	924.80	350.00	264.2%	1,109.76	500	Restitution	
	TOTALS:	441.04	924.80	350.00	264.2%	1,109.76	500	150.00	
								42.86%	
	TRANSFERS AND CONTRIBUTIONS								
15-33-103	APPROPRIATED FUND BALANCE	0.00	0.00	4,150.00	0.0%	0.00	3,500	Restitution	
	TOTALS:	0.00	0.00	4,150.00	0.0%	0.00	3,500	-650.00	
								-15.66%	
	TOTAL FUND REVENUE	441.04	924.80	4,500.00	20.6%	N/A	4,000	-500.00	
								-11.11%	

BACKNET FUND
EXPENDITURES
(FY 2019 Budget - Adopted)

		2017 ACTUAL	2018 YTD	2018 BUDGET	%	YR END EST	2019 ADOPTED	SOURCE	COMMENTS
	RESTITUTION EXPENDITURES								
15-81-230	TRAVEL	350.00	0.00	500.00	0.0%	0.00	0	Restitution	
15-81-250	EQUIP, SUPPLIES & OPERATING	3,530.23	3,336.92	4,000.00	83.4%	4,004.30	4,000	Restitution	
	TOTALS:	3,880.23	3,336.92	4,500.00	74.2%	N/A	4,000	-500.00	
								-11.11%	
	PROGRAM INCOME EXPENDITURES								
15-82-230	TRAVEL	0.00	0.00	0.00	#DIV/0!	0.00	0	Program Income	
15-82-250	EQUIP, SUPPLIES & OPERATING	0.00	0.00	0.00	#DIV/0!	0.00	0	Program Income	
	TOTALS:	0.00	0.00	0.00	#DIV/0!	0.00	0	0.00	
								#DIV/0!	
	TOTAL FUND EXPENDITURES	3,880.23	3,336.92	4,500.00	74.2%	N/A	4,000	-500.00	
								-11.11%	
	REVENUE OVER EXPENDITURES	-3,439.19	-2,412.12	0.00		N/A	0		

COMMUNITY DEVELOPMENT AND RENEWAL AGENCY FUND
REVENUE
(FY 2019 Budget - Adopted)

		2017 ACTUAL	2018 YTD	2018 BUDGET	%	YR END EST	2019 ADOPTED	SOURCE	COMMENTS
	CONTRIBUTIONS AND TRANSFERS								
20-39-100	TRANSFER FROM GENERAL FUND	64,349.70	59,029.72	71,100.00	83.0%	70,835.66	71,100	Tax Revenue	Concludes December 2024 or $1.2 million whichever comes first. Paid $651,305 as of January 2018.
	TOTALS:	64,349.70	59,029.72	71,100.00	83.0%	70,835.66	71,100	0.00	
								0.00%	
	TOTAL FUND REVENUE	64,349.70	59,029.72	71,100.00	83.0%	N/A	71,100	0.00	
								0.00%	

COMMUNITY DEVELOPMENT AND REVNEWAL AGENCY FUND
EXPENDITURES
(FY 2019 Budget - Adopted)

		2017 ACTUAL	2018 YTD	2018 BUDGET	%	YR END EST	2019 ADOPTED	SOURCE	COMMENTS
	42 WEST MAIN STREET PROJECT								
20-44-110	REAL PROPERTY TAX	1,964.08	0.00	2,100.00	0.0%	N/A	2,100	Tax Revenue	$2,100 (Midway City - Real Property Tax). Concludes December 2024 or $1.2 million whichever comes first.
20-44-120	PERSONAL PROPERTY TAX	848.27	0.00	1,000.00	0.0%	N/A	1,000	Tax Revenue	$1,000 (Midway City - Personal Property Tax). Includes CY 2016 and CY 2017. Concludes December 2024 or $1.2 million whichever comes first.
20-44-130	SALES AND USE TAX	40,569.36	41,835.38	44,600.00	93.8%	50,202.46	44,600	Tax Revenue	City. Concludes December 2024 or $1.2 million whichever comes first.
20-44-140	RESORT TAX	20,967.99	22,084.41	23,400.00	94.4%	26,501.29	23,400	Tax Revenue	City. Concludes December 2024 or $1.2 million whichever comes first.
	TOTALS:	64,349.70	63,919.79	71,100.00	89.9%	N/A	71,100	0.00	
								0.00%	
	TOTAL FUND EXPENDITURES	64,349.70	63,919.79	71,100.00	89.9%	N/A	71,100	0.00	
								0.00%	
	REVENUE OVER EXPENDITURES	0.00	-4,890.07	0.00		N/A	0		

MUNICIPAL BUILDING AUTHORITY FUND
REVENUE
(FY 2019 Budget - Adopted)

		2017 ACTUAL	2018 YTD	2018 BUDGET	%	YR END EST	2019 ADOPTED	SOURCE	COMMENTS
	CONTRIBUTIONS AND TRANSFERS								
41-39-210	TRANSFER FROM GENERAL FUND	12,946.56	12,561.73	14,500.00	86.6%	15,074.08	13,875	General Fund	Cemetery Bonds. Completed in 2023. Remaining balance $67,975 as of 3/31/2017.
	TOTALS:	12,946.56	12,561.73	14,500.00	86.6%	15,074.08	13,875	-625.00	
								-4.31%	
	TOTAL FUND REVENUE	12,946.56	12,561.73	14,500.00	86.6%	N/A	13,875	-625.00	
								-4.31%	

MUNICIPAL BUILDING AUTHORITY FUND
EXPENDITURES
(FY 2019 Budget - Adopted)

		2017 ACTUAL	2018 YTD	2018 BUDGET	%	YR END EST	2019 ADOPTED	SOURCE	COMMENTS
	DEBT SERVICE								
41-47-827	CEMETERY BOND - PRINCIPAL	11,000.00	11,000.00	11,000.00	100.0%	N/A	11,000	General Fund	
41-47-829	CEMETERY BOND - INTEREST	2,025.00	1,750.00	2,100.00	83.3%	N/A	1,475	General Fund	
	TOTALS:	13,025.00	12,750.00	13,100.00	97.3%	N/A	12,475	-625.00	
								-4.77%	
	OTHER								
41-48-510	INSURANCE AND SURETY BONDS	0.00	1,400.00	1,400.00	100.0%	N/A	1,400	General Fund	
	TOTALS:	0.00	1,400.00	1,400.00	100.0%	N/A	1,400	0.00	
								0.00%	
	TOTAL FUND EXPENDITURES	13,025.00	14,150.00	14,500.00	97.6%	N/A	13,875	-625.00	
								-4.31%	
	REVENUE OVER EXPENDITURES	-78.44	-1,588.27	0.00		N/A	0		

CAPITAL IMPROVEMENT PROJECTS FUND
RESERVES
(FY 2019 Budget - Adopted)

		CURRENT	OBLIGATED	REMAINING	COMMENTS
	RESERVES				
45-11600	PTIF - CIP	2,081,876.48	-597,181.00	1,484,695.48	Public Treasurers' Investment Fund (PTIF)
45-29805	Buildings	36,160.00	-59,000.00	-22,840.00	$20,000 (FY 2017), $15,000 (FY 2016), $5,000 (FY 2015). Building Rental Fees.
45-29810	Cemetery	335,847.39	-150,000.00	185,847.39	$7,000 (FY 2017), $10,000 (FY 2016). Sale of Burial Lots.
45-29815	Parks	37,337.50	-32,000.00	5,337.50	$2,500 (FY 2017), $5,000 (FY 2016), $30,000 (FY 2015). Special Event Fees.
45-29820	Trails	20,000.00	0.00	20,000.00	$10,000 (FY 2015)
45-29825	Transient Room Tax	109,297.95	-5,000.00	104,297.95	$41,000 (FY 2016), $10,000 (FY 2015). To be used for tourism and economic development.
45-29830	Vehicle Replacement (PW)	372,870.20	-147,000.00	225,870.20	$19,600 (FY 2016).
45-29835	Vehicle Replacement (Other)	14,620.00	8,605.00	23,225.00	$4,000 (Building Safety), $1,000 (Planning), $1,000 (Administrative).
45-11605	PTIF - TRAIL IMPACT RESTRICTED	165,174.07	-159,200.00	5,974.07	Public Treasurers' Investment Fund (PTIF) - Restricted
45-11620	PTIF - PARK IMPACT RESTRICTED	312,601.35	-99,000.00	213,601.35	Public Treasurers' Investment Fund (PTIF) - Restricted
45-11625	PTIF - PARKS CONTRIBUTION	138,036.24	-20,000.00	118,036.24	Public Treasurers' Investment Fund (PTIF)
45-11635	PTIF - TRANS IMPACT FEE	51,859.91	116,068.00	167,927.91	Public Treasurers' Investment Fund (PTIF) - Restricted
45-11640	PTIF - ROADS	71,285.28	-61,198.00	10,087.28	Public Treasurers' Investment Fund (PTIF) - Restricted
		3,746,966.37	-1,204,906.00	2,542,060.37	

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.
649,898.23	Reserve account less required balance and not including sub-accounts for buildings, cemetery, parks, trails, transient room tax, vehicle replacement (PW) and vehicle replacement (Other).

CAPITAL IMPROVEMENT PROJECTS FUND
REVENUE
(FY 2019 Budget - Adopted)

		2017 ACTUAL	2018 YTD	2018 BUDGET	%	YR END EST	2019 ADOPTED	SOURCE	COMMENTS
	REVENUE								
45-30-100	INTEREST EARNINGS	46,952.47	32,535.33	35,000.00	93.0%	39,042.40	30,000		
45-30-110	INTEREST EARNINGS/PARKS	3,198.75	4,399.16	1,000.00	439.9%	5,278.99	1,000		
45-30-130	INTEREST EARNINGS/TRANS IMPACT	12,392.33	15,733.22	500.00	3146.6%	18,879.86	1,000		
45-30-134	INTEREST EARNINGS/TRAIL IMPACT	3,276.03	3,619.46	500.00	723.9%	4,343.35	500		
45-30-500	PARK IMPACT FEES	71,100.00	51,000.00	70,000.00	72.9%	61,200.00	50,000		50 New Construction (FY 2019), 70 New Construction (FY 2018), 83 New Construction (FY 2017), 80 New Construction (FY 2016), 70 (FY 2015).
45-30-510	TRANS IMPACT FEES	197,732.00	153,532.50	192,500.00	79.8%	184,239.00	137,500		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	57,226.00	41,106.00	56,420.00	72.9%	49,327.20	40,300		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)	455,824.55	129,996.96	473,170.00	27.5%	155,996.35	569,182		
	Highway Tax						170,000	Highway Tax	0
	Class C Roads (Minus Streets Dept.)						149,182	Class C Road	0
	Road Improvements						250,000	General Fund	Minimum of $250,000 Each Year.
45-30-602	GF (ADMIN - VEH REPL)	1,000.00	1,470.00	1,470.00	100.0%	1,764.00	1,463		
45-30-604	GF (EQUIP MAINT - VEH REPL)	152,660.00	153,000.00	153,000.00	100.0%	183,600.00	153,000		
45-30-606	GF (PLANNING - VEH REPL)	1,000.00	1,470.00	1,470.00	100.0%	1,764.00	1,463		
45-30-608	GF (BUILD SAFETY - VEH REPL)	4,000.00	5,680.00	5,680.00	100.0%	6,816.00	5,679		
45-30-650	GF (OTHER)	786,781.51	208,500.00	233,320.00	89.4%	250,200.00	206,467	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

CAPITAL IMPROVEMENT PROJECTS FUND
REVENUE
(FY 2019 Budget - Adopted)

		2017 ACTUAL	2018 YTD	2018 BUDGET	%	YR END EST	2019 ADOPTED	SOURCE	COMMENTS
	Resort Tax						206,467	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	2,801,451.00	0.0%	N/A	2,402,460	CIP Reserves	
	CIP - General						833,648		$25,000 (Sidewalk Improvements), $8,000 (New Office Building Outside Handrails), $250,000 (Remainder of PW Vehicle Building), $116,648 (2019 Road Improvements), $170,000 (Homestead Trails - Phase II - Vistors Center to Cari Lane), $25,000 (Centennial Committee Monument), $117,000 (Vacuum Track), $5,000 (Bat Wing Mower), $40,000 (Woodchipper), $50,000 (Toolcat - Parks) $10,000 (Snowblower Attachment - Parks), $12,000 (Sweep Broom Attachment - Parks), $5,000 (Spreader Attachment - Parks).
	Buildings						59,000		$40,000 (Treat Town Hall Roof), $4,000 (Repair and Enhance Office Buiding Doors), $15,000 (Replace Building ADA Ramp).
	Cemetery						150,000		$25,000 (Fencing), $125.000 (Additional Cemetery Roads).
	Parks						32,000		$32,000 (Replace Header/Tubing/Concrete).
	Trails						0		
	Transient Room Tax						5,000		$5,000 (Wayfinding Signs).
	Vehicle Replacement (PW)						300,000		$165,000 (Bobtail Snowplow/Dump Truck), $60,000 (Pick-Up Truck with Service Bed - 1 Ton), $75,000 (Pick-Up Truck with Dump Bed - 1 Ton).
	Vehicle Replacement (Other)						0		
	Trails Impact Fees						200,000		$200,000 (Center Street Trail Grant Match).
	Park Impact Fees						150,000		$150,000 (Michie Lane Park).
	Parks Annexation Contribution						20,000		$10,000 (Alpehof Park Improvements), $10,000 (Dog Park Improvements).
	Transportation Impact Fees						22,432		$22,432 (2019 Road Improvements).
	Roads						630,380		$250,000 (Surface Treatments), $154,000 (Swiss Alpine Road), $150,000 (600 North), $76,380 (2018 Road Improvements).

CAPITAL IMPROVEMENT PROJECTS FUND
REVENUE
(FY 2019 Budget - Adopted)

	2017 ACTUAL	2018 YTD	2018 BUDGET	%	YR END EST	2019 ADOPTED	SOURCE	COMMENTS
TOTALS:	1,793,143.64	802,042.63	4,025,481.00	19.9%	N/A	3,600,014	-425,467.00 -10.57%	
TOTAL FUND REVENUE	1,793,143.64	802,042.63	4,025,481.00	19.9%	N/A	3,600,014	-425,467.00 -10.57%	

CAPITAL IMPROVEMENT PROJECTS FUND
EXPENDITURES
(FY 2019 Budget - Adopted)

		2017 ACTUAL	2018 YTD	2018 BUDGET	%	YR END EST	2019 ADOPTED	SOURCE	COMMENTS
	CIP - SIDEWALKS								
45-64-703	2017 SIDEWALK IMPROVEMENTS	1,894.35	0.00	0.00	#DIV/0!	0.00	0	PTIF - CiP	$15,000 (Grind Down Trip Hazards), $10,000 (Replacement). $25,000 each year.
45-64-704	2018 SIDEWALK IMPROVEMENTS	0.00	14,197.08	25,000.00	56.8%	17,036.50	0	PTIF - CiP	$15,000 (Grind Down Trip Hazards), $10,000 (Replacement). $25,000 each year.
45-64-705	2019 SIDEWALK IMPROVEMENTS	0.00	0.00	0.00	#DIV/0!	0.00	25,000	PTIF - CiP	$15,000 (Grind Down Trip Hazards), $10,000 (Replacement). $25,000 each year.
	TOTALS:	1,894.35	14,197.08	25,000.00	56.8%	17,036.50	25,000	0.00	
								0.00%	
	CIP - BUILDINGS								
45-65-204	TOWN HALL	21,200.00	0.00	5,000.00	0.0%	0.00	40,000	PTIF - CIP (Buildings)	$40,000 (Treat Roof).
45-65-215	COMMUNITY CENTER	0.00	0.00	0.00	#DIV/0!	0.00			
45-65-217	OFFICE BUILDING	0.00	7,053.23	4,550.00	155.0%	8,463.88	27,000	PTIF - CIP (Buildings) ($19,000), PTIF - CIP ($8,000).	$4,000 (Repair Entrance and Enhance Doors), $8,000 (New Outside Handrails), $15,000 (New ADA Ramp).
45-65-223	MAINTENANCE BUILDING	13,467.24	101,608.25	330,000.00	30.8%	121,929.90	250,000	PTIF - CIP	Additional vehicle building.
45-65-225	MAINTENANCE BUILDING YARD	21,789.73	183,868.91	90,000.00	204.3%	220,642.69	0		
45-65-260	FIRE STATION	2,205.00	0.00	0.00	#DIV/0!	0.00	0		
	TOTALS:	58,661.97	292,530.39	429,550.00	68.1%	368,072.96	317,000	-112,550.00	
								-26.20%	

CAPITAL IMPROVEMENT PROJECTS FUND
EXPENDITURES
(FY 2019 Budget - Adopted)

		2017 ACTUAL	2018 YTD	2018 BUDGET	%	YR END EST	2019 ADOPTED	SOURCE	COMMENTS
	CIP - STREETS								
45-66-310	SURFACE TREATMENTS	180,747.42	177,817.10	250,000.00	71.1%	213,380.52	250,000	PTIF - Roads	$250,000 Per Year.
45-66-336	SWISS ALPINE ROAD	0.00	0.00	15,000.00	0.0%	0.00	154,000	PTIF - Roads	In conjunction with Saint-Prex Estates.
45-66-342	600 NORTH	0.00	0.00	0.00	#DIV/0!	0.00	150,000	PTIF - Roads	In conjunction with Remund Farms PUD.
45-66-380	SIGNAGE	0.00	0.00	10,000.00	0.0%	0.00	5,000	PTIF - CIP (TRT)	Wayfinding Signs? FY 2018 - Refurbish current?
45-66-704	2017 ROAD IMPROVEMENTS	251,875.81	1,709,131.52	1,300,000.00	131.5%	2,050,957.82	0		$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	0.00	9,420.46	204,901.00	4.6%	11,304.55	76,380	PTIF - Roads	$67,000 (Probst Way). $9,380 (Engineering - 14%)
45-66-706	2019 ROAD IMPROVEMENTS	0.00	0.00	0.00	#DIV/0!	0.00	139,080	PTIF - CIP ($116,648), Impact Fees - Roads ($22,432).	$72,000 (200 East - Main to 100 North), $50,000 (Creek Place Cul-de-Sac), $17,080 (Engineering - 14%).
	TOTALS:	432,623.23	1,896,369.08	1,779,901.00	106.5%	2,275,642.90	774,460	-1,005,441.00	
								-56.49%	

CAPITAL IMPROVEMENT PROJECTS FUND
EXPENDITURES
(FY 2019 Budget - Adopted)

		2017 ACTUAL	2018 YTD	2018 BUDGET	%	YR END EST	2019 ADOPTED	SOURCE	COMMENTS
	CIP - PARKS AND RECREATION								
45-67-409	MICHIE LANE PARK IMPROVEMENTS	0.00	76.32	150,000.00	0.1%	91.58	150,000	Impact Fees - Parks	Engineering, Pavilion, Concrete, BBQ Grills, Trees/Shrubs, Swing Set, Woodchips, Playground Equipment, Benches.
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	10,000	PTIF - Parks Contribution	
45-67-413	VALAIS PARK IMPROVEMENTS	4,530.75	27.50	0.00	#DIV/0!	33.00	10,000	PTIF - Parks Contribution	$10,000 (Dog Park Improvements).
45-67-415	TRAILS	428,718.74	-45,920.05	0.00	#DIV/0!	-55,104.06	370,000	Impact Fees - Trails ($200,000), PTIF - CIP ($170,000).	$170,000 (Homestead Trails - Phase II - Vistors Center to Cari Lane), $200,000 (Center Street). $40,000 (New trails if grants not received).
45-67-418	SKATING RINK	0.00	0.00	0.00	#DIV/0!	0.00	32,000		$32,000 (Replace Header/Tubing/Concrete).
45-67-419	TOWN SQUARE IMPROVEMENTS	0.00	5,611.55	5,000.00	112.2%	6,733.86	0		Rewire Town Square.
45-67-425	CENTENNIAL COMMITTEE	0.00	0.00	25,000.00	0.0%	0.00	25,000	PTIF - CIP	
	TOTALS:	433,249.49	-40,204.68	180,000.00	-22.3%	-48,245.62	597,000	417,000.00	
								231.67%	
	CIP - CEMETERY								
45-68-512	IMPROVEMENTS	0.00	0.00	120,000.00	0.0%	0.00	150,000	PTIF - CIP (Cemetery)	$25,000 (Fencing), $125.000 (Additional Cemetery Roads).
	TOTALS:	0.00	0.00	120,000.00	0.0%	0.00	150,000	30,000.00	
								25.00%	
	CIP - OTHER								
45-69-605	Vehicles	335,307.40	343,504.79	267,000.00	128.7%	N/A	539,000	PTIF - CIP (Vehicle Replacement PW) ($300,000), PTIF - CIP ($239,000).	$5,000 (Bat Wing Mower), $165,000 (Bobtail Snowplow/Dump Truck), $60,000 (Pick-Up Truck with Service Bed - 1 Ton), $75,000 (Pick-Up Truck with Dump Bed - 1 Ton), $40,000 (Woodchipper), $117,000 (Vacuum Trailer - Will bill to departments) $50,000 (Toolcat - Parks) $10,000 (Snowblower Attachment - Parks), $12,000 (Sweep Broom Attachment - Parks), $5,000 (Spreader Attachment - Parks).
	TOTALS:	335,307.40	343,504.79	267,000.00	128.7%	N/A	539,000	272,000.00	
								101.87%	

CAPITAL IMPROVEMENT PROJECTS FUND
EXPENDITURES
(FY 2019 Budget - Adopted)

		2017 ACTUAL	2018 YTD	2018 BUDGET	%	YR END EST	2019 ADOPTED	SOURCE	COMMENTS
	TRANSFERS AND CONTRIBUTIONS								
45-90-150	UNAPPROPRIATED FUND BALANCE	0.00	0.00	1,224,030.00	0.0%	N/A	1,197,554		
	Interest Earnings						30,000		
	Interest Earnings - Park Impact Fees						1,000		
	Interest Earnings - Trans. Impact Fees						1,000		
	Interest Earnings - Trails Impact Fees						500		
	Park Impact Fees						50,000		
	Parks Annexation Contribution						0		
	Transportation Impact Fees						137,500		
	Trail Impact Fees						40,300		
	Highway Tax						170,000	Highway Tax	
	Class C Roads (Minus Streets Dept.)						149,182	Class C Road	
	Road Improvements						250,000	General Fund	Minimum of $250,000 Each Year.
	GF (Admin - Veh Repl)						1,463		
	GF (Equip Maint. - Veh Repl)						153,000		
	GF (Planning - Veh Repl)						1,463		
	GF (Build Safety - Veh Repl)						5,679		
	Buildings						0	Rents - Bldgs.	
	Special Events						0	Special Events	
	Cemetery						0	Lots Sales	
	Trails						0	Trails Maint.	
	Transient Room Tax						0	Transient Room Tax	
	Resort Tax						206,467	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	1,224,030.00	0.0%	N/A	1,197,554	-26,476.00 -2.16%	
	TOTAL FUND EXPENDITURES	1,261,736.44	2,506,396.66	4,025,481.00	62.3%	N/A	3,600,014	-425,467.00 -10.57%	
	REVENUE OVER EXPENDITURES	531,407.20	-1,704,354.03	0.00		N/A	0		

WATER FUND
RESERVES
(FY 2019 Budget - Adopted)

		CURRENT	OBLIGATED	REMAINING	COMMENTS
	RESERVES				
51-11610	PTIF - WATER ACCOUNT	4,486,976.75	-338,031.00	4,148,945.75	Public Treasurers' Investment Fund (PTIF)
51-11613	PTIF - MIDWAY WATER LEASES	927,752.00	30,340.00	958,092.00	Public Treasurers' Investment Fund (PTIF), Combine with PTIF - Water Account
51-11615	PTIF - WT SYSTEM IMPROVEMENT	27,630.67	184,055.00	211,685.67	Public Treasurers' Investment Fund (PTIF) - Restricted
51-11616	PTIF - WATER IMPACT FEE	9,444.59	-9,375.00	69.59	Public Treasurers' Investment Fund (PTIF) - Restricted
		5,451,804.01	-133,011.00	5,318,793.01	
				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.
				3,209,313.23	Reserve account less required balance.

WATER FUND
REVENUE
(FY 2019 Budget - Adopted)

		2017 ACTUAL	2018 YTD	2018 BUDGET	%	YR END EST	2019 ADOPTED	SOURCE	COMMENTS
	REVENUE								
51-37-100	WATER SALES	916,742.62	885,889.89	900,000.00	98.4%	1,063,067.87	950,000		Includes previous water rate increase (37%).
51-37-120	WATER LEASES	138,929.73	128,301.57	145,000.00	88.5%	153,961.88	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	6,976.00	7,311.00	6,500.00	112.5%	8,773.20	8,000		
51-37-140	COTTAGES ON GREEN PUMPING FEES	42,043.14	42,888.24	40,000.00	107.2%	51,465.89	50,000		
51-37-145	IRR. ASSESSMENT (CLASS B)	225,385.79	234,205.50	225,000.00	104.1%	281,046.60	240,000		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 DISCONNECTS	3,175.00	2,450.00	2,500.00	98.0%	2,940.00	2,500		
51-37-170	INTEREST EARNINGS	46,000.25	59,650.47	25,000.00	238.6%	71,580.56	50,000		
51-37-200	WATER IMPACT FEE	160,751.00	112,695.00	161,000.00	70.0%	135,234.00	115,000		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	4,474.67	3,648.20	3,000.00	121.6%	4,377.84	3,000		
51-37-210	WATER CONNECTION/HOOKUP	74,942.00	43,333.00	69,510.00	62.3%	51,999.60	42,500		50 New Construction (FY 2019), 70 New Construction (FY 2018), 83 New Construction (FY 2017), 80 New Construction (FY 2016), 70 (FY 2015).
51-37-760	HEBER POWER & LIGHT DIVIDEND	37,500.00	34,108.88	37,500.00	91.0%	40,930.66	37,500		
51-37-910	APPROPRIATED FUND BALANCE	0.00	0.00	909,379.00	0.0%	N/A	933,992		
	Water - General						519,512		$519,512 (2019 Water System Improvements).
	Water Leases						119,660		$77,000 (Cooperative Service Payments), $42,660 (M&I Water Lease).
	Water System Improvement						167,445		$32,445 (2018 Water System Improvements), $120,000 (600 North Water Line), $15,000 (Swiss Alpine Water Line).

WATER FUND
REVENUE
(FY 2019 Budget - Adopted)

	2017 ACTUAL	2018 YTD	2018 BUDGET	%	YR END EST	2019 ADOPTED	SOURCE	COMMENTS
Water Impact Fees						127,375		$39.375 (2018 Water System Improvements), $88,000 (2019 Water System Improvements).
TOTALS:	1,656,920.20	1,554,481.75	2,524,389.00	61.6%	N/A	2,582,492	58,103.00 2.30%	
TOTAL FUND REVENUE	1,656,920.20	1,554,481.75	2,524,389.00	61.6%	N/A	2,582,492	58,103.00 2.30%	

WATER FUND
EXPENDITURES
(FY 2019 Budget - Adopted)

		2017 ACTUAL	2018 YTD	2018 BUDGET	%	YR END EST	2019 ADOPTED	SOURCE	COMMENTS
	EXPENDITURES								
51-40-110	SALARIES AND WAGES	114,042.44	81,233.98	95,463.00	85.1%	97,480.78	107,322	Water Fund	2 Public Works Employee (40 hrs. wk. each), Jennifer Sweat (6 hrs. wk.), Lindy Rodabough (6 hrs. wk.).
51-40-130	EMPLOYEE BENEFITS	45,747.91	24,648.20	48,168.00	51.2%	29,577.84	50,861	Water Fund	2 Public Works Employee (40 hrs. wk. each), Jennifer Sweat (6 hrs. wk.), Lindy Rodabough (6 hrs. wk.).
51-40-140	PENSION EXPENSE	5,034.00	0.00	0.00	#DIV/0!	0.00	0	Water Fund	
51-40-240	OFFICE SUPPLIES AND EXPENSE	9,448.13	7,192.70	10,500.00	68.5%	8,631.24	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	4,452.07	8,314.07	9,600.00	86.6%	9,976.88	9,600	Water Fund	
51-40-245	COMPUTER SUPPORT	1,187.50	5,150.00	7,250.00	71.0%	6,180.00	7,800	Water Fund	$3,900 (SCADA System Software and Support), $2,300 (Sensus Software Support), $1,600 (iWorQ Software).
51-40-250	EQUIP,SUPPLIES & MAINTANANCE	21,029.10	9,511.01	20,660.00	46.0%	11,413.21	16,000	Water Fund	$11,000 (Supplies), $5,000 (Chlorine Gas), $1,080 (Cell Phone - 1 PW Employee).
51-40-255	EQUIPMENT RENTAL\REPLACE	7,250.00	0.00	11,000.00	0.0%	0.00	13,834	Water Fund	$2,500 (Backhoe - 25% of Lease), $3,334 (Backhoe - 33% of Lease), $4,000 (Mini Excavator - 33% of Lease), $2,500 (Skid Loader - 25% of Lease), $1,500 (RTV - 33% of Lease).
51-40-260	REPAIRS,CONNECTIONS,EXTENSION	121,490.52	73,612.83	100,000.00	73.6%	88,335.40	100,000	Water Fund	
51-40-270	UTILITIES	34,854.40	31,629.31	75,000.00	42.2%	37,955.17	75,000	Water Fund	Power. Includes Alpenhof-Weber well.
51-40-310	PRO & TECHNICAL SERVICES	41,650.06	19,260.85	10,220.00	188.5%	23,113.02	12,000	Water Fund	$6,000 (Legal Fees), $6,000 (Engineering Fees).
51-40-330	EDUCATION AND TRAINING	2,995.11	0.00	5,000.00	0.0%	0.00	5,500	Water Fund	Water Conference - 4 Employees
51-40-340	IRR. ASSESSMENTS (CLASS A)	45.00	0.00	1,050.00	0.0%	0.00	1,202	Water Fund	$1,000 (Assessment on all City owned Midway Irrigation Company water stock used for irrigation/outside purposes. Is also called a Class A water stock assessment.), $50 (Island Ditch Water Assessment), $152 (Provo River Distribution System).

51-40-350	IRR. ASSESSMENTS (CLASS B)	199,000.00	215,000.00	225,000.00	95.6%	258,000.00	240,000	Pass Through	Assessment on all water stock used for culinary purposes. All of this type of stock (Class B) owned by the City. Paid to the Midway Irrigation Company. Billed to water users. Is also call a Class B water stock assessment. Used to develop and manage sources of water as greater amounts of irrigation water are converted to culinary use.
51-40-360	COOPERATIVE SERVICE PAYMENTS	72,542.06	55,853.28	77,000.00	72.5%	67,023.94	77,000	PTIF - Water Leases	Includes 9% of the City's total base culinary water billings each quarter. Amount determined no later than 30 days after the end of the quarter. Payment made no later than 60 days after the end of the quarter. Paid to the Midway Irrigation Company. Paid with revenue from base water rate. Used for O&M of secondary irrigation system.
51-40-510	BAD DEBT	0.00	0.00	1,000.00	0.0%	0.00	1,000	Water Fund	
51-40-605	DUES AND MEMBERSHIPS	945.00	950.00	1,800.00	52.8%	1,140.00	1,900	Water Fund	Rural Water Association
51-40-610	MISCELLANEOUS	2,134.67	271.04	3,000.00	9.0%	325.25	3,000	Water Fund	
51-40-620	M&I WATER LEASE	38,428.69	39,418.83	42,660.00	92.4%	N/A	42,660	PTIF - Water Leases	158 AF of municipal and irrigation (M&I) water leased from the Wasatch County Special Service Area #1 for $270 AF. $42,660 paid annually before each calendar year.
51-40-650	DEPRECIATION	283,025.92	121,600.00	185,000.00	65.7%	145,920.00	185,000	Water Fund	
51-40-660	MISCELLANEOUS CLAIMS	0.00	0.00	7,000.00	0.0%	0.00	7,000	Water Fund	
51-40-704	2017 WATER SYSTEM IMPROVEMENTS	8,834.14	502,686.46	383,500.00	131.1%	603,223.75	0		$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	236,265.00	0.0%	0.00	71,820	PTIF - Water System Improvement ($32,445), Impact Fees - Water ($39,375).	$63,000 (Probst Way), $8,820 (Engineering - 14%).
51-40-706	2019 WATER SYSTEM IMPROVEMENTS	0.00	0.00	0.00	#DIV/0!	0.00	607,512	PTIF - Water ($519,512), Impact Fees - Water ($88,000).	$81,000 (200 East - Main Street to 100 North), $63,000 (Creek Place Cul-de-Sac), $168,000 (Tate Lane Water Line), $120,105 (700 East - Main to End), $100,800 (300 East - Main to 100 North), $74,607 (Engineering - 14%).

51-40-710	CAPITAL OUTLAY - 600 N WL	0.00	0.00	0.00	#DIV/0!	0.00	120,000	PTIF - Water System Improvement	In conjunction with Remunds Farms PUD. Upsize water line. Impact fees not used because they are depleted.
51-40-711	CAPITAL OUTLAY - SWISS ALPINE	0.00	0.00	0.00	#DIV/0!	0.00	15,000	PTIF - Water System Improvement	In conjuction with Saint-Prex Estates. Connect water lines.
51-40-719	CAPITAL OUTLAY - MAHOGANY TANK	1,358.94	1,732.59	15,000.00	11.6%	2,079.11	0		Power to Tank
51-40-740	CAPITAL OUTLAY - EQUIPMENT	0.00	0.00	0.00	#DIV/0!	0.00	0		
51-40-770	CAPITAL OUTLAY - ALPENHOF WELL	0.00	37,095.38	10,000.00	371.0%	44,514.46	0		Accountant capitalized FY 2017 amounts.
51-40-776	CAPITAL OUTLAY - 200 NORTH	0.00	-4,825.89	135,954.00	-3.5%	-5,791.07	0		200 North Water Line - 200 West to Pine Canyon Rd. 2/3 of the Total Cost. Accountant capitalized FY 2017 amounts.
51-40-778	CAPITAL OUTLAY - WATER SYSTEM	6,814.71	142,021.18	9,000.00	1578.0%	170,425.42	0		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	798,299.00	0.0%	0.00	800,981		
	Water Leases						150,000		
	Water System Improvements						351,500		
	Water Impact Fees						115,000		
	Interest Earnings - Water Impact Fees						3,000		
	HL&P Dividend						37,500		
	Surplus						143,981		
	TOTALS:	1,022,310.37	1,372,355.82	2,524,389.00	54.4%	N/A	2,582,492	58,103.20	
								2.30%	
	TOTAL FUND EXPENDITURES	1,022,310.37	1,372,355.82	2,524,389.00	54.4%	N/A	2,582,492	58,103.20	
								2.30%	
	REVENUE OVER EXPENDITURES	634,609.83	182,125.93	0.00		N/A	0		

ICE SHEET FUND
RESERVES
(FY 2019 Budget - Adopted)

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

ICE SHEET FUND
REVENUE
(FY 2019 Budget - Adopted)

		2017 ACTUAL	2018 YTD	2018 BUDGET	%	YR END EST	2019 ADOPTED	SOURCE	COMMENTS
	OPERATING REVENUE								
57-37-700	CONCESSIONS	15,000.00	300.00	10,000.00	3.0%	N/A	70,898		Contractor reimburses City for day to day operating expenditures.
	TOTALS:	15,000.00	300.00	10,000.00	3.0%	0.00	70,898	60,898.00	
								608.98%	
	TRANSFERS AND CONTRIBUTIONS								
57-39-150	TRANSFER FROM GENERAL FUND	50,492.46	213.02	85,160.00	0.3%	255.62	35,290	General Fund	
	TOTALS:	50,492.46	213.02	85,160.00	0.3%	255.62	35,290	-49,870.00	
								-58.56%	
	TOTAL FUND REVENUE	65,492.46	513.02	95,160.00	0.5%	N/A	106,188	11,028.00	
								11.59%	

ICE SHEET FUND
EXPENDITURES
(FY 2019 Budget - Adopted)

		2017 ACTUAL	2018 YTD	2018 BUDGET	%	YR END EST	2019 ADOPTED	SOURCE	COMMENTS
	OPERATING EXPENDITURES								
57-70-110	SALARIES - WAGES	5,673.15	26,126.25	11,220.00	232.9%	31,351.50	38,400		
57-70-130	EMPLOYEE BENEFITS	2,344.70	1,883.95	4,590.00	41.0%	2,260.74	2,938		
57-70-140	PENSION EXPENSE	206.00	0.00	0.00	#DIV/0!	0.00	0		
57-70-250	EQUIP, SUPPLIES & MAINT	25,845.12	47,700.90	41,000.00	116.3%	57,241.08	9,000	CIP	$9,000 (Misc.).
57-70-280	UTILITIES	2,309.66	24,244.13	2,500.00	969.8%	29,092.96	20,000		
57-70-290	TELEPHONE	546.42	374.40	560.00	66.9%	449.28	560		$500 (Phone), $60 (Internet Hotspot).
57-70-297	DEPRECIATION EXPENSE	25,541.80	12,800.00	25,400.00	50.4%	N/A	25,400		
57-70-620	CONTRACT SERVICES	3,045.00	1,065.00	3,070.00	34.7%	N/A	3,070		$3,070 (HVAC Preventative Maintenance Agreement)
	TOTALS:	65,511.85	114,194.63	88,340.00	129.3%	N/A	99,368	11,027.60	
								12.48%	
	NON-OPERATING EXPENDITURES								
57-71-730	CAPITAL OUTLAY - IMPROVEMENTS	0.00	0.00	0.00	#DIV/0!	0.00	0		
57-71-740	CAPITAL OUTLAY EQUIPMENT	6,556.01	0.00	6,820.00	0.0%	0.00	6,820	CIP	Replace ice skates. 80 per year for 5 years (4 of 5 years). Reimburse for skates purchased.
	TOTALS:	6,556.01	0.00	6,820.00	0.0%	0.00	6,820	0.00	
								0.00%	
	TRANSFERS AND CONTRIBUTIONS								
57-90-980	UNAPPROPRIATED FUND BALANCE	0.00	0.00	0.00	#DIV/0!	0.00	0		
	TOTALS:	0.00	0.00	0.00	#DIV/0!	0.00	0	0.00	
								#DIV/0!	
	TOTAL FUND EXPENDITURES	72,067.86	114,194.63	95,160.00	120.0%	N/A	106,188	11,027.60	
								11.59%	
	REVENUE OVER EXPENDITURES	-6,575.40	-113,681.61	0.00		N/A	0		