

Midway City Council
1 June 2021
Regular Meeting

Resolution 2021-14 /
FY 2021 Budget Amendment



RESOLUTION 2021-14

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MIDWAY, COUNTY OF WASATCH, UTAH, AMENDING THE FISCAL YEAR 2021 BUDGET

WHEREAS, Section 10-6 et seq, of the UCA 1953 as amended, requires cities to hold a public hearing and by resolution amend the annual fiscal year city budget; and

WHEREAS, The City Council held a duly noticed public hearing on 1 June 2021; and

WHEREAS, the City Council sees the need to amend the Fiscal Year 2021 Budget.

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

That the Midway City FY 2021 Budget is amended as attached as Exhibit "A".

PASSED AND ADOPTED by the Midway City Council on the day of 2021.

MIDWAY CITY

Celeste Johnson, Mayor

ATTEST:

Brad Wilson, Recorder

(SEAL)

DRAFT

Exhibit A

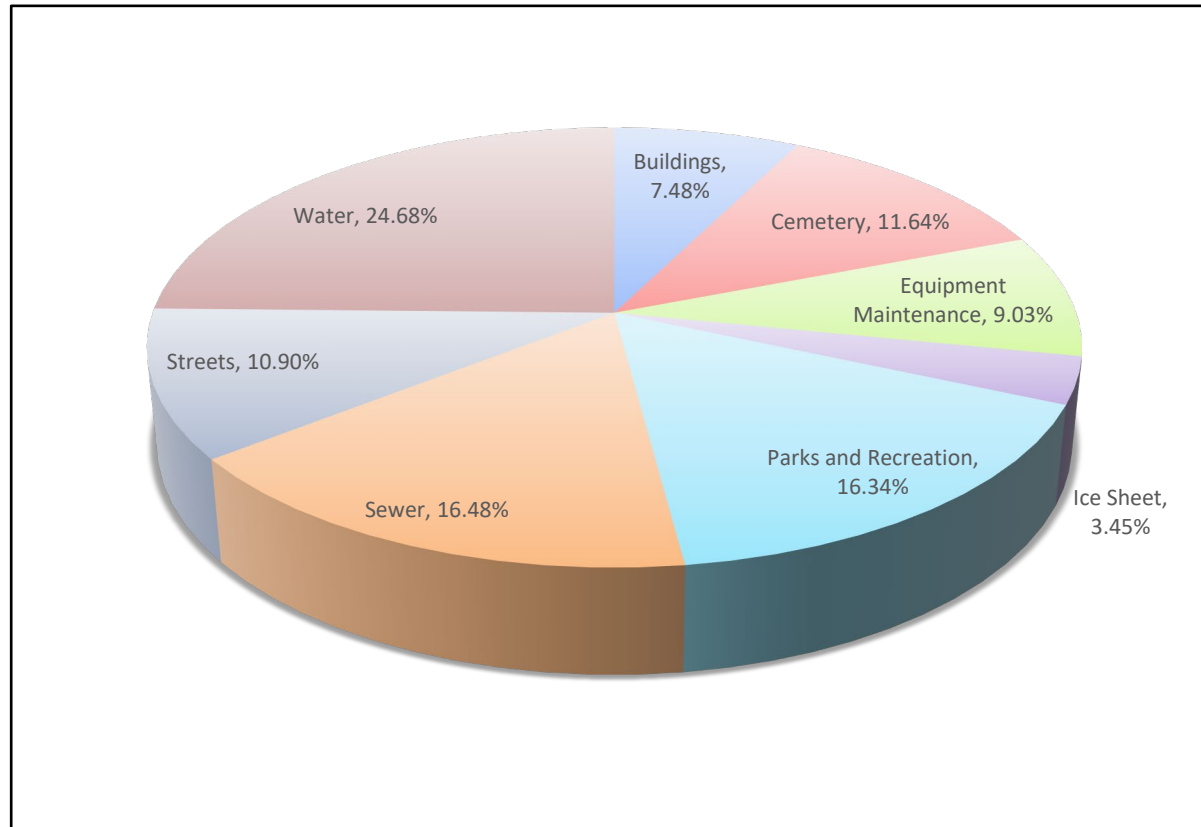
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FY 2021
Proposed Final Budget
(5/28/2021)

Notes

- This is the final amendment to the FY 2021 Budget. It distributes public works wages and benefits among the various departments. The following chart shows the distribution.



- Individual line items are also adjusted to meet actual revenues and expenditures. Adjustments are shaded.
- If you have any questions, please contact Nancy Simons (435-654-3223 x116, nsimons@midwaycityut.org).

**GENERAL FUND
RESERVES**

(FY 2021 Budget - Final Ammdement)

	CURRENT	OBLIGATED	REMAINING	COMMENTS
RESERVES				
01-11120 CASH- XPRESS DEPOSIT ACCOUNT	368,797.73	0.00	368,797.73	Xpress Bill Pay
01-11130 CASH - GRAND VALLEY BANK	686,236.24	0.00	686,236.24	Grand Valley Bank
10-11610 PTIF - GENERAL ACCOUNT	282,634.86	0.00	282,634.86	Public Treasurers' Investment Fund (PTIF)
10-11620 PTIF - LEGAL FUND	301,329.22	0.00	301,329.22	Public Treasurers' Investment Fund (PTIF)
	<u>1,638,998.05</u>	<u>0.00</u>	<u>1,638,998.05</u>	

5% 313,508.45 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% 1,567,542.25

**GENERAL FUND
REVENUE**
(FY 2021 Budget - Final Ammdment)

	2020 ACTUAL	2021 YTD	2021 BUDGET	%	YR END EST	2021 PROPOSED	SOURCE	COMMENTS
<u>TAXES</u>								
10-31-100	PROPERTY TAX	853,275.72	901,949.74	855,000.00	105.5%	N/A	901,949	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	297,746	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	37,000	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	39,694	Taxes collected for prior years.
10-31-205	PENALTIES AND INTEREST	1,840.80	1,491.16	900.00	165.7%	1,789.39	1,491	Interest received on delinquent property taxes.
10-31-210	PROPERTY TAX REFUND	0.00	0.00	-2,500.00	0.0%	0.00	-2,500	
10-31-300	SALES AND USE TAXES	958,423.68	909,559.32	750,000.00	121.3%	1,091,471.18	1,000,000	Review at the end of the first quarter of the fiscal year.
10-31-400	FRANCHISE TAXES	431,996.00	395,559.70	420,000.00	94.2%	474,671.64	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	81,476.74	70,000.00	116.4%	97,772.09	90,000	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	739,005.53	550,000.00	134.4%	886,806.64	825,000	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	218,721.35	145,000.00	150.8%	262,465.62	250,000	Transferred to CIP Fund. Review at the end of the first quarter of the fiscal year.
	TOTALS:	<u>3,374,453.17</u>	<u>3,620,494.21</u>	<u>3,156,400.00</u>	<u>114.7%</u>	<u>N/A</u>	<u>3,860,380</u>	<u>703,980.00</u> <u>22.30%</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	18,641	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	--	N/A	0	
10-32-210	BUILDING PERMITS	429,891.61	507,076.03	250,000.00	202.8%	608,491.24	575,000	
10-32-211	PLAN CHECK, DEPOSITS & OTHER	277,934.06	340,905.93	125,000.00	272.7%	409,087.12	380,000	
10-32-212	CITY SURCHARGE	642.90	739.75	300.00	246.6%	887.70	820	
10-32-230	ROAD EXCAVATION INSPECTION FEE	5,000.00	5,750.00	3,000.00	191.7%	6,900.00	5,750	\$500 per road cut.
10-32-250	ANIMAL LICENSES	1,310.00	575.00	900.00	63.9%	N/A	575	Pass through to Heber City.
	TOTALS:	<u>741,576.07</u>	<u>873,887.71</u>	<u>407,350.00</u>	<u>214.5%</u>	<u>N/A</u>	<u>980,986</u>	<u>573,636.00</u> <u>140.82%</u>

**GENERAL FUND
REVENUE**
(FY 2021 Budget - Final Ammendment)

	2020 ACTUAL	2021 YTD	2021 BUDGET	%	YR END EST	2021 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	245,000		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	60,000		
10-33-780 CARES ACT	0.00	458,048.00	0.00	--	549,657.60	458,048		Reimbursement for expenses.
TOTALS:	<u>319,437.80</u>	<u>719,897.88</u>	<u>270,000.00</u>	<u>266.6%</u>	<u>863,877.46</u>	<u>763,048</u>	493,048.00 182.61%	
<u>SERVICES</u>								
10-34-430 MSD - ADMINISTRATION	61,309.84	48,053.06	20,000.00	240.3%	57,663.67	55,000		Paid quarterly. Reimbursement for expenses.
10-34-435 MSD - PUBLIC WORKS	71,226.48	52,729.73	25,000.00	210.9%	63,275.68	60,000		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	--	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	--	0.00	0		Reimbursed by Irrigation Company at going rate.
10-34-740 ZONING AND DEVELOPMENT FEES	57,601.50	78,381.50	35,000.00	223.9%	94,057.80	90,000		
10-34-743 DEVELOPMENT ENGINEERING FEES	300,825.54	360,031.88	175,000.00	205.7%	432,038.26	400,000		Pass through to City Engineer.
10-34-744 DEVELOPMENT LEGAL FEES	45,106.25	-5,565.75	20,000.00	-27.8%	-6,678.90	-5,600		Pass through to City Attorney.
10-34-830 BURIAL AND ASSESSMENTS	27,250.00	22,074.20	25,000.00	88.3%	26,489.04	24,000		Just burials (opening and closing).
TOTALS:	<u>563,319.61</u>	<u>555,704.62</u>	<u>310,000.00</u>	<u>179.3%</u>	<u>666,845.54</u>	<u>623,400</u>	313,400.00 101.10%	

**GENERAL FUND
REVENUE**
(FY 2021 Budget - Final Ammendment)

	2020 ACTUAL	2021 YTD	2021 BUDGET	%	YR END EST	2021 PROPOSED	SOURCE	COMMENTS
<u>MISCELLANEOUS</u>								
10-36-100 INTEREST EARNINGS	3,126.95	1,694.75	2,000.00	84.7%	2,033.70	1,800		
10-36-201 TOWN HALL RENT	12,157.00	7,750.00	10,000.00	77.5%	9,300.00	8,000		Should be used for building repairs and improvements.
10-36-202 COMMUNITY CENTER RENT	3,165.00	-450.00	4,000.00	-11.3%	-540.00	-450		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	-50		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	5,950		\$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	-400		Should be used for park maintenance.
10-36-212 CENTENNIAL PARK RENT	300.00	25.00	100.00	25.0%	30.00	25		Should be used for park maintenance.
10-36-213 HAMLET PARK RENT	275.00	50.00	150.00	33.3%	60.00	50		Should be used for park maintenance.
10-36-214 VALAIS PARK RENT	600.00	30.00	200.00	15.0%	36.00	30		Should be used for park maintenance.
10-36-215 ALPENHOF PARK RENT	0.00	0.00	0.00	--	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	22,850.00	30,000.00	76.2%	27,420.00	24,000		Only residents in 84049 ZIP can purchase lots. Transferred to CIP Fund.
10-36-900 MISCELLANEOUS	231.51	-404.80	360.00	-112.4%	-485.76	0		Includes Costco memberships (\$360). Reimbursements for holiday lights.
TOTALS:	74,155.46	37,044.95	54,110.00	68.5%	44,453.94	42,355	-11,755.00 -21.72%	
<u>CONTRIBUTIONS AND TRANSFERS</u>								
10-39-910 APPROPRIATED FUND BALANCE	0.00	0.00	0.00	--	N/A	0		
TOTALS:	0.00	0.00	0.00	--	0.00	0	0.00 --	
TOTAL FUND REVENUE	5,072,942.11	5,807,029.37	4,197,860.00	138.3%	N/A	6,270,169	2,072,309.00 49.37%	
							5% 313,508.45 25% 1,567,542.25	

**GENERAL FUND
EXPENDITURES**
(FY 2021 Budget - Final Ammdment)

	2020 ACTUAL	2021 YTD	2021 BUDGET	%	YR END EST	2021 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
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
10-41-230 MILEAGE	0.00	0.00	1,000.00	0.0%	0.00	1,000	General Fund	\$2,400 (Mileage for conferences - \$400 x 6)
10-41-240 OFFICE SUPPLIES AND EXPENSE	3,994.65	338.75	500.00	67.8%	406.50	500	General Fund	\$1,000 (Office Supplies).
10-41-250 DINNER SOCIAL	1,861.80	1,676.50	2,500.00	67.1%	N/A	2,500	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	3,287.97	1,600.00	205.5%	3,945.56	1,600	General Fund	\$300 (Swiss Days Parade Candy - Transferred to the Souvenir Shop Fund), \$600 (Lunches, etc.), \$600 (Council Meeting Food), \$400 (January Strategic Planning Meeting)
10-41-650 BONUSES	0.00	2,104.71	2,100.00	100.2%	N/A	2,100	General Fund	\$1,800 (Christmas gift certificates for full-time employees, 18 x \$100), \$300 (Christmas gift certificates for part-time employees. 6 x \$50).
TOTALS:	72,513.55	54,379.12	72,148.00	75.4%	N/A	72,148		0.00 0.00%
<u>ADMINISTRATIVE</u>								
10-43-125 SALARIES AND WAGES	201,905.53	223,748.83	242,303.00	92.3%	268,498.60	275,899	General Fund	
10-43-130 EMPLOYEE BENEFITS	98,929.02	78,488.93	90,854.00	86.4%	94,186.72	95,477	General Fund	
10-43-210 BOOKS,SUB AND MEMBERSHIPS	5,296.60	1,014.68	5,200.00	19.5%	1,217.62	5,200	General Fund	\$150 (UMCA), \$160 (IIMC) \$1,100 (MAG) \$3,500 (ULCT), \$145 (National Treasurers), \$75 (UMTA), \$70 (Misc.).
10-43-220 PUBLIC NOTICES	4,417.47	2,657.10	2,800.00	94.9%	3,188.52	2,800	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.
10-43-240 OFFICE SUPPLIES AND EXPENSE	5,012.31	18,311.00	6,887.00	265.9%	21,973.20	22,000	General Fund	\$4,900 (Office Supplies) \$1,200 (New Computer) \$100 (Labor Posters) \$375 (QuickBooks Payroll Subscription), \$156 (Adobe Acrobat DC for Brad), \$156 (Adobe Acrobat DC for Nancy), Also includes the new HR/Payroll software.
10-43-280 TELEPHONE	8,851.07	6,895.89	3,000.00	229.9%	8,275.07	9,000	General Fund	Jive
10-43-330 EDUCATION AND TRAINING	2,116.77	368.00	5,000.00	7.4%	441.60	5,000	General Fund	Payroll, Treasurer, Recorder/Deputy Recorder.
10-43-510 INSURANCE AND SURETY BONDS	138,050.23	15,663.14	70,000.00	22.4%	N/A	70,000	General Fund	\$14,440 (Property), \$29,110 (Liability), \$900 (Treasurer/Recorder Bond), \$600 (Commercial Crime), \$15,690 (Workers Comp), \$1,300 (Insurance Fees)
10-43-610 MISCELLANEOUS	160.54	171.48	0.00	--	205.78	200	General Fund	
10-43-735 CAPITAL OUTLAY - VEHIC REPLACE	1,500.00	0.00	1,500.00	0.0%	N/A	1,500		1,463 Transfer to CIP Fund.
TOTALS:	466,310.18	347,319.05	428,044.00	81.1%	N/A	487,576		59,531.55 13.91%

**GENERAL FUND
EXPENDITURES**
(FY 2021 Budget - Final Ammendment)

	2020 ACTUAL	2021 YTD	2021 BUDGET	%	YR END EST	2021 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	120,000	General Fund	Flat rate for 40 hrs. per month (\$60,000 with \$56,400 in General Fund and \$3,600 in the Water Fund).
10-45-612 LEGAL - DEVELOPMENT REVIEW	39,391.75	25,237.40	20,000.00	126.2%	30,284.88	32,000	Reimbursed	Pass through Account
10-45-613 LEGAL - LITIGATION	0.00	15,306.50	15,000.00	102.0%	18,367.80	25,000	General Fund	
10-45-615 COMPUTER SERVICES	39,958.35	28,504.97	53,010.00	53.8%	34,205.96	53,010	General Fund	\$18,000 (IT Support), \$6,000 (Software Licenses and Data Back-up), \$4,000 (Financial Software Support), \$4,000 (Hardware & Labor), \$1010 (Webhosting), \$20,000 (New Website).
10-45-620 AUDIT	10,800.00	11,000.00	10,800.00	101.9%	N/A	11,000	General Fund	
10-45-672 ENGINEERING - GENERAL	49,260.25	59,652.79	44,000.00	135.6%	71,583.35	80,000	General Fund	Flat rate in 2010 contract (\$45,600 with \$40,600 in the General Fund and \$5,000 in the Water Fund).
10-45-674 ENGINEERING - DEV. REVIEW	294,232.70	269,058.54	175,000.00	153.7%	322,870.25	400,000	Reimbursed	Pass through Account
TOTALS:	610,772.64	508,491.00	392,210.00	129.6%	596,989.20	739,010	346,800.00 88.42%	
<u>CONTRACT SERVICES</u>								
10-47-110 SALARIES AND WAGES	91,430.97	16,227.34	71,562.00	22.7%	19,472.81	102,217	Reimbursed	1 PW Employee, Becky Wood (100%). Also includes Public Works Wages spent on Sewer.
10-47-130 EMPLOYEE BENEFITS	33,709.28	3,669.26	25,229.00	14.5%	4,403.11	32,447	Reimbursed	1 PW Employee, Becky Wood (100%). Also includes Public Works Wages spent on Sewer.
10-47-250 SUPPLIES AND MAINTENANCE	-5.00	0.00	0.00	--	0.00	0	Reimbursed	
TOTALS:	125,135.25	19,896.60	96,791.00	20.6%	23,875.92	134,664	37,872.55 39.13%	

**GENERAL FUND
EXPENDITURES**
(FY 2021 Budget - Final Ammdment)

	2020 ACTUAL	2021 YTD	2021 BUDGET	%	YR END EST	2021 PROPOSED	SOURCE	COMMENTS	
<u>NON-DEPARTMENTAL</u>									
10-50-116	PAYROLL CLEARING	0.00	256.78	0.00	--	308.14	0		
10-50-140	PUBLIC WORKS WAGES	0.00	384,171.85	338,508.00	113.5%	461,006.22	0	General Fund	Distributed to the various departments at the end of the fiscal year.
10-50-145	PUBLIC WORKS OVERTIME	0.00	21,965.87	22,609.00	97.2%	26,359.04	0	General Fund	
10-50-150	PUBLIC WORK BENEFITS	0.00	163,183.59	149,705.00	109.0%	195,820.31	0	General Fund	Distributed to the various departments at the end of the fiscal year.
10-50-155	PUBLIC WORKS CELL PHONE	0.00	6,302.05	9,672.00	65.2%	7,562.46	9,672	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	11,514.98	11,900.00	96.8%	13,817.98	11,900	General Fund	Clothing Allowance (10 employees - 5 pair Jeans, 1 pair Work Boots, 1 pair Muck Boots, 2 pair Work Gloves, 5 Work Shirts, 1 Heavy Duty Coat, 1 Light Duty Jacket, 1 Heavy Duty Coveralls), Use to be generated among various departments.
10-50-170	PUBLIC WORKS PPE	0.00	325.13	1,200.00	27.1%	390.16	1,200	General Fund	PPE for 10 employees (1 box ear plugs, 2 pair safety glasses ansi rated, 1 face shield, 1 hard hat, UDOT ANSI Work Vest, 1 box disposable gloves), New line item.
10-50-250	OFFICE SUPPLIES AND EXPENSE	19,851.16	27,924.12	20,355.00	137.2%	33,508.94	35,000	General Fund	\$11,355 (Centurylink/Internet), \$5,000 (Office Supplies), \$4,000 (Postage Machine and Postage for Machine).
10-50-500	ELECTIONS	4,571.50	0.00	0.00	--	0.00	10,000	General Fund	
10-50-615	MISCELLANEOUS	3,276.31	1,337.68	3,100.00	43.2%	1,605.22	3,100	General Fund	\$1,600 (Bank Expenses), \$300 (CDL Medical Exams), \$100 (Newsletter Printing), \$360 (Costco Membership), \$55 (Wasatch Wave Subscription), \$685 (Misc.)
10-50-620	CONTRACT SERVICES	1,245.00	2,649.00	2,500.00	106.0%	3,178.80	3,500	General Fund	Service contracts for copiers and plotter.
10-50-622	CARES ACT	0.00	461,966.70	469,500.00	98.4%	554,360.04	461,967	General Fund	\$99,500 (CARES Act Funding for Transfer Van).
	TOTALS:	28,943.97	1,081,597.75	1,029,049.00	105.1%	1,297,917.30	536,339		-492,710.00 -47.88%
<u>BUILDINGS</u>									
10-51-110	SALARIES AND WAGES	35,052.25	0.00	0.00	--	0.00	37,779	General Fund	
10-51-130	EMPLOYEE BENEFITS	12,511.96	0.00	0.00	--	0.00	12,733	General Fund	
10-51-250	EQUIP,SUPPLIES & MAINTENANCE	42,197.77	33,269.67	37,760.00	88.1%	39,923.60	45,000	General Fund	\$18,000 (Cleaning & Maintenance Supplies), \$17,000 (HVAC Parts & Labor), \$960 (Flower Baskets City Office), \$1,000 (Planter Baskets City Office Windows, \$400 (Large Flower Planter)
10-51-270	UTILITIES	44,276.65	36,123.15	48,240.00	74.9%	43,347.78	48,240	General Fund	Water, Power, Garbage, Natural Gas, Sewer. PW Department checking increase for HL&P.
10-51-620	CONTRACT SERVICES	13,320.12	22,447.00	23,200.00	96.8%	26,936.40	30,000	General Fund	\$1,600 (Flag rotation and maintenance), Cleaning of City Buildings (City Offices, Town Hall, Community Center).
	TOTALS:	147,358.75	91,839.82	109,200.00	84.1%	110,207.78	173,752		64,551.78 59.11%

**GENERAL FUND
EXPENDITURES**
(FY 2021 Budget - Final Ammdment)

	2020 ACTUAL	2021 YTD	2021 BUDGET	%	YR END EST	2021 PROPOSED	SOURCE	COMMENTS
<u>EQUIPMENT MAINTENANCE</u>								
10-53-110 SALARIES AND WAGES	45,888.52	0.00	0.00	--	0.00	45,577	General Fund	
10-53-130 EMPLOYEE BENEFITS	16,692.89	0.00	0.00	--	0.00	15,361	General Fund	
10-53-250 EQUIP,SUPPLIES & MAINTENANCE	42,511.14	64,397.05	52,585.00	122.5%	77,276.46	80,000	General Fund	\$2,510 (2 sets Plow Guard End Guards), \$8,660 (2 sets Plow Blades-Wear Blades), \$6,540 (2 sets Plow Blades-Wear Blades), \$23,000 (Parts & Supplies for Shop, ie: paint, parts, wiring, hydraulic hoses, oil, hydraulic oil, tires, etc), \$1,200 (Vehicle Inspections), \$2,629 (Magnetic High Demand Drill), \$1,000 (Skid Sprayer), \$2,400 (Rolling Ladder Bobtrails), \$1,300 (Air Digger), \$1,400 (Air Paving Breaker), \$1,946 (14ft Single Axle Trailer).
10-53-260 FUEL	24,853.90	19,287.93	25,000.00	77.2%	23,145.52	30,000	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	83,684.98	169,785.00	49.3%	100,421.98	263,138	93,353.13 54.98%	
<u>PLANNING AND ZONING</u>								
10-55-110 SALARIES AND WAGES	176,131.80	163,115.68	223,517.00	73.0%	195,738.82	223,517	General Fund	Planning Director (40 hrs. wk.) and Planning Assistant (40 hrs. wk.). Additional planner.
10-55-115 OVERTIME	0.00	7,834.72	3,000.00	261.2%	9,401.66	10,000	General Fund	
10-55-130 EMPLOYEE BENEFITS	66,013.10	59,299.53	91,959.00	64.5%	71,159.44	91,959	General Fund	Planning Director (40 hrs. wk.) and Planning Assistant (40 hrs. wk.). Additional planner.
10-55-220 PUBLIC NOTICES	2,162.04	3,121.11	3,500.00	89.2%	3,745.33	4,500	General Fund	Wasatch Wave printing
10-55-240 OFFICE SUPPLIES AND EXPENSE	2,696.69	6,309.16	4,700.00	134.2%	7,570.99	8,000	General Fund	\$960 (Cell Phone), \$2,500 (Office supplies), \$1,000 (Mycityinspector), \$240 (Adobe)
10-55-330 EDUCATION AND TRAINING	619.00	18.06	3,500.00	0.5%	21.67	3,500	General Fund	\$1,100 (Utah APA Fall Conference), \$1,200 (Utah APA Spring Conference), \$1,200 (Business License Conference).
10-55-605 MEMBERSHIPS	1,047.00	0.00	500.00	0.0%	N/A	500	General Fund	APA Membership Dues
10-55-610 MISCELLANEOUS	7,198.72	350.00	2,000.00	17.5%	420.00	2,000	General Fund	Open Space Committee, Trails and Parks Committee, Other.
10-55-620 CONTRACT SERVICES	3,981.00	5,896.00	5,830.00	101.1%	N/A	5,896	General Fund	\$2,830 (Regional Planning by Mountainland Association of Governments), \$3,000 (Regional Trails Planning 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	1,463	Transfer to CIP Fund. Vehicle Replacement.
TOTALS:	261,349.35	245,944.26	340,106.00	72.3%	288,057.91	351,472	11,366.00 3.34%	

**GENERAL FUND
EXPENDITURES**
(FY 2021 Budget - Final Ammendment)

	2020 ACTUAL	2021 YTD	2021 BUDGET	%	YR END EST	2021 PROPOSED	SOURCE	COMMENTS
<u>BUILDING SAFETY</u>								
10-56-110 SALARIES AND WAGES	141,302.24	129,883.84	152,422.00	85.2%	155,860.61	152,422	General Fund	Building Safety Official (40 hrs. wk.), Building Inspector (40 hrs. wk.), Assistant (40 hrs. wk.).
10-56-115 OVERTIME	0.00	2,721.37	2,400.00	113.4%	3,265.64	5,000	General Fund	Building Safety Official (40 hrs. wk.), Building Inspector (40 hrs. wk.), Assistant (40 hrs. wk.).
10-56-130 EMPLOYEE BENEFITS	53,890.06	41,647.21	55,181.00	75.5%	49,976.65	55,181	General Fund	Building Safety Official (40 hrs. wk.), Building Inspector (40 hrs. wk.), Assistant (40 hrs. wk.).
10-56-230 MILEAGE	951.05	0.00	200.00	0.0%	0.00	200	General Fund	Use of personal vehicles when city vehicles are not available for use to travel to and from Training and meetings.
10-56-240 OFFICE SUPPLIES AND EXPENSE	4,731.33	12,889.27	12,341.00	104.4%	15,467.12	16,000	General Fund	\$4,800 (Tablets for inspections and Plan review services), \$1,800 (Office Supplies), \$1,000 (Data software contracts, \$797.98 (Plan Review Software), \$2,349 (Cell Phone services, cell phone replacement), \$1,595 (Clothing Allowance)
10-56-260 OUTSIDE PLAN REV & INSP	61,823.33	21,559.92	20,468.00	105.3%	25,871.90	40,000	General Fund	Outside Plan Review and inspections as needed due to new legislative law requirements of 14 day processing and the increased issued permits.
10-56-330 EDUCATION AND TRAINING	3,905.04	120.00	6,100.00	2.0%	144.00	6,100	General Fund	\$1,600 (ICC Certification Testing), \$700 (ICC Training), \$300 (Beehive Chapter Training), \$2,000 (Travel exp for training), \$1,500 (Team bldg activitiesw/Heber and Wasatch Cty, monthly lunch)
10-56-605 MEMBERSHIPS AND LICENSES	768.00	348.00	531.00	65.5%	N/A	531	General Fund	\$126 (Utah Chapter - 3 Employees), \$80 (Beehive Chapter - 2 Employees), \$325 (ICC membership, 3yr, 2 voting members and 1 permit technician member)
10-56-630 BOOKS & SUPPLIES	867.83	168.20	1,750.00	9.6%	201.84	1,750	General Fund	\$250 (Code Books), \$800 (ICC Cert and Test fees), \$700 (Field Inspection Supplies).
10-56-650 REIMBURSABLES	45.06	0.00	0.00	--	0.00	0	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:	273,962.94	209,337.81	257,072.00	81.4%	250,787.77	282,863	25,791.00 10.03%	

**GENERAL FUND
EXPENDITURES**
(FY 2021 Budget - Final Ammendment)

	2020 ACTUAL	2021 YTD	2021 BUDGET	%	YR END EST	2021 PROPOSED	SOURCE	COMMENTS
<u>PUBLIC SAFETY</u>								
10-57-110 SALARIES AND WAGES	30,649.67	8,411.53	20,462.00	41.1%	10,093.84	32,246	General Fund	Crossing Guards.
10-57-130 EMPLOYEE BENEFITS	2,352.98	2,031.20	1,565.00	129.8%	2,437.44	2,525	General Fund	Crossing Guards.
10-57-250 SUPPLIES & MAINTENANCE	1,406.56	27.20	1,500.00	1.8%	32.64	1,500	General Fund	\$300 (Safety Vests), \$960 (Safety Coats), \$240 (Safety Stop Signs).
10-57-610 MISCELLANEOUS	575.00	0.00	768.00	0.0%	0.00	768	General Fund	\$768 (Green Safety Cones (16 @ \$48)).
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. Expense high because billed for all of CY 2020 YTD
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	163,824.61	295,066.00	55.5%	196,589.53	220,000	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), \$1,380 (Law Enforcement Radios), \$120,000 (Additional Law Enforcement)
10-57-670 BACKNET - TRAVEL	14,056.09	13,009.99	21,600.00	60.2%	15,611.99	17,400	Grant	Pass Through Account
10-57-675 BACKNET - EQUIP SUPPLIES OPER	45,378.38	40,642.51	43,200.00	94.1%	48,771.01	44,700	Grant	Pass Through Account
10-57-680 BACKNET - CONFIDENTIAL FUNDS	0.00	6,500.00	5,200.00	125.0%	7,800.00	7,900	Grant	Pass Through Account
TOTALS:	280,113.43	283,420.00	454,961.00	62.3%	340,104.00	392,639		-62,322.39 -13.70%
<u>TOURISM AND ECONOMIC DEV</u>								
10-58-600 COUNTY ECONOMIC DEVELOPMENT	25,000.00	25,000.00	25,000.00	100.0%	N/A	25,000	Transient Room Tax	Paid to Heber Valley Tourism and Economic Development.
TOTALS:	25,000.00	25,000.00	25,000.00	100.0%	0.00	25,000		0.00 0.00%

**GENERAL FUND
EXPENDITURES**
(FY 2021 Budget - Final Ammdement)

	2020 ACTUAL	2021 YTD	2021 BUDGET	%	YR END EST	2021 PROPOSED	SOURCE	COMMENTS
STREETS								
10-60-110 SALARIES AND WAGES	49,875.48	0.00	0.00	--	0.00	55,041	Class C Road	
10-60-130 EMPLOYEE BENEFITS	15,515.95	0.00	0.00	--	0.00	18,551	Class C Road	
10-60-240 STREET SUPPLIES & MAINTENANCE	17,270.07	-3,829.28	20,250.00	-18.9%	-4,595.14	20,250	Class C Road	\$2,500 (Weed Control), \$9,000 (Street Light Repairs), \$1,000 (Sandbags for Flooding), \$3,000 (Street Crosswalk Striping Materials), \$2,000 (Traffic Safety Cones), \$2,750 (Traffic Signage Supplies)
10-60-245 STORM DRAIN MAINTENANCE	5,167.25	6,499.14	5,000.00	130.0%	7,798.97	5,000	Class C Road	Routine Maintenance and Cleaning
10-60-250 STREET SIGN SUPPLIES & MAIN	7,823.26	9,226.95	27,068.00	34.1%	11,072.34	27,068	Class C Road	\$10,500 (Traffic & Regulatory Signs), \$6,400 (Street Sign Posts), \$10,168 (Street Address Sign Up Grade - 200 signs per year).
10-60-255 EQUIPMENT RENTAL AND LEASE	8,980.00	6,595.04	16,700.00	39.5%	N/A	16,700	Class C Road	\$3,250 each (Backhoe #1, Backhoe #2, Mini Excavator Lease), \$3,000 (Cat Skid Loader Lease), \$1,975 each (Upgrade annually Bobcat 5600 RTV #1, Bobcat 5600 RTV #2)
10-60-330 EDUCATION AND TRAINING	0.00	0.00	3,175.00	0.0%	0.00	3,175	Class C Road	\$175 (Public Works Training Software), \$3,000 (Road & Traffic School).
10-60-470 STREET LIGHT UTILITIES	173.87	367.97	168.00	219.0%	441.56	168	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	43,436	Class C Road	\$15,426 (Cold/Hot Mix Asphalt), \$21,210 (Road Salt/De-Icer), \$800 (Road Base), \$6,000 (Sidewalk De-Icer).
10-60-620 CONTRACT SERVICES	30,544.37	11,063.84	42,000.00	26.3%	13,276.61	42,000	Class C Road	\$18,000 (Red Clay Mineral Salt Hauling), \$12,000 (White Salt Hauling), \$12,000 (Street Sweeping).
TOTALS:	161,544.59	39,706.93	157,797.00	25.2%	39,734.27	231,388		73,591.47 46.64%

**GENERAL FUND
EXPENDITURES**
(FY 2021 Budget - Final Ammdment)

	2020 ACTUAL	2021 YTD	2021 BUDGET	%	YR END EST	2021 PROPOSED	SOURCE	COMMENTS
<u>PARKS AND RECREATION</u>								
10-70-110 SALARIES AND WAGES	113,715.98	0.00	0.00	--	0.00	82,484	General Fund	
10-70-130 EMPLOYEE BENEFITS	40,724.73	0.00	0.00	--	0.00	27,800	General Fund	
10-70-230 MILEAGE	0.00	0.00	350.00	0.0%	N/A	350	General Fund	Reimburse for use of personal vehicles traveling to training.
10-70-240 CONTRACT SERVICES	59,496.48	38,183.02	53,140.00	71.9%	45,819.62	53,140	General Fund	\$1,700 (Flag Maintenance and Rotation), \$ (Mowing in all Parks, Strips, and Roundabout).
10-70-250 SUPPLIES AND MAINTENANCE	42,148.20	35,792.52	51,220.00	69.9%	42,951.02	51,220	General Fund	\$30,000 (Sprinkler and Landscaping Supplies), \$4,800 (New and Replacement Trees), \$2,020 (New Sod and Grass / Topsoil / Treatment / Over-seeding), \$10,000 (Replacement Playground Bark), \$4,400 (Replace & Install new wiring for Town Square Ice Rink Lighting).
10-70-255 EQUIPMENT RENTAL AND LEASE	9,989.00	6,582.50	16,700.00	39.4%	N/A	16,700	General Fund	\$3,250 each (Backhoe #1, Backhoe #2, Mini Excavator Lease), \$3,000 (Cat Skid Loader Lease), \$1,975 each (Upgrade annually Bobcat 5600 RTV #1 Bobcat 5600 RTV #2)
10-70-270 UTILITIES	11,846.20	5,746.66	23,316.00	24.6%	6,895.99	23,316	General Fund	Water, Power, Garbage, Natural Gas, Sewer. PW Department checking on increase for HL&P.
10-70-290 TRAILS	19,973.00	40.11	50,000.00	0.1%	48.13	50,000	General Fund	Trail Maintenance
10-70-330 EDUCATION AND TRAINING	0.00	0.00	1,000.00	0.0%	0.00	1,000	General Fund	CSPI Training.
10-70-660 SPRING CLEAN-UP	0.00	0.00	0.00	--	N/A	0	General Fund	\$600 (Food), \$400 (Trash Supplies), Transferred to the Souvenir Shop Fund.
TOTALS:	297,893.59	86,344.81	195,726.00	44.1%	95,714.77	306,010		110,283.80 56.35%
<u>CEMETERY</u>								
10-77-110 SALARIES AND WAGES	62,051.77	0.00	0.00	--	0.00	58,744	General Fund	
10-77-130 EMPLOYEE BENEFITS	19,647.81	0.00	0.00	--	0.00	19,799	General Fund	
10-77-250 EQUIP,SUPPLIES & MAINTENANCE	17,284.73	5,880.66	12,327.00	47.7%	7,056.79	12,327	General Fund	\$2,670 (Sprinkler and Landscaping Supplies), \$4,500 (Misc. Fittings and Pipe), \$807 (Replacement Sod), \$1,000 (Sand for Top Soil), \$900 (Flowers Hanging Baskets and Flag Pole), \$1,500 (Sunrise Cloud Software), \$150 (additional viewers license), \$800 (Yearly hosting).
10-77-255 EQUIPMENT RENTAL AND LEASE	8,980.00	6,062.50	16,700.00	36.3%	N/A	16,700	General Fund	\$3,250 each (420 Cat Backhoe Loader #1 & #2 and Mini Excavator Leases), \$3,000 (279 Cat Skid Loader Lease), \$1,975 each (2 Bobcat 5600 RTV upgrades)
10-77-270 UTILITIES	3,342.30	3,242.88	9,408.00	34.5%	3,891.46	9,408	General Fund	Water, Power, Garbage, Natural Gas, Sewer.
10-77-620 CONTRACT SERVICES	8,108.40	9,610.40	14,378.00	66.8%	11,532.48	14,378	General Fund	\$13,960 (Mowing/Fertilization/Weed Control), \$418 (Flag Rotation).
TOTALS:	119,415.01	24,796.44	52,813.00	47.0%	22,480.73	131,356		78,543.17

**GENERAL FUND
EXPENDITURES**
(FY 2021 Budget - Final Ammendment)

	2020 ACTUAL	2021 YTD	2021 BUDGET	%	YR END EST	2021 PROPOSED	SOURCE	COMMENTS
								148.72%
<u>TOURISM AND CULTURE</u>								
10-78-330 TREE LIGHTING	2,088.68	3,709.85	3,000.00	123.7%	N/A	3,710	General Fund	
10-78-350 TOURISM	16,115.83	29,488.14	24,666.00	119.5%	35,385.77	40,000	Transient Room Tax, Reimbursed.	\$0 (Advertising/Eco Dev Promotion), \$0 (Donations), \$6,000 (Christmas Lights for Town Square), \$500 (Flowers for Bell Towers), \$15,000 (Independence Day Fireworks and Boosters Beautification, Includes \$11,200 (Swiss Days Law Enforcement) and \$3,800 (Excess Revenue). \$3,166 (Mayor, Tourism, Event Banners & Public Notice Signs)
10-78-610 MISCELLANEOUS	0.00	0.00	0.00	--	N/A	0	General Fund	
TOTALS:	18,204.51	33,197.99	27,666.00	120.0%	35,385.77	43,710		16,044.00 57.99%

**GENERAL FUND
EXPENDITURES**
(FY 2021 Budget - Final Ammendment)

	2020 ACTUAL	2021 YTD	2021 BUDGET	%	YR END EST	2021 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	128,100	Tax Revenue	Concludes December 2024 or \$1.2 million whichever comes first. Paid \$651,305 as of Januarv 2018.
10-90-150 TRANSFER TO CIP FUND (STREETS)	327,294.62	0.00	317,203.00	0.0%	0.00	513,612		
Highway Tax						250,000	Highway Tax	
Class C Roads (Minus Streets Dept.)						13,612	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	146,490		
10-90-160 TRANSFER TO CIP FUND (OTHER)	2,045,777.00	0.00	4,673.00	0.0%	0.00	944,724	General Fund	
Buildings						0	Rents - Bldgs.	
Special Events						0	Special Events	
Cemetery						0	Lots Sales	
Trails						0	Trails Maint.	Transfer from Parks to CIP if not used in the budget year.
Transient Room Tax						0	Transient Room Tax	
Resort Tax						0	Resort Tax	
Capital Projects						944,724	General Fund	
10-90-170 TRANSFER TO MBA FUND	14,280.00	0.00	335,855.00	0.0%	0.00	335,855	General Fund	\$14,000 (Cemetery Bonds. Completed in 2023. Remaining balance \$67,975 as of 3/31/2017.), \$320,455 (Open Space Bonds), \$1,400 (Insurance and Surety Bonds)
10-90-190 TRANSFER TO SOUVENIR SHOP FUND	0.00	0.00	30,325.00	0.0%	0.00	30,325		\$15,325 (Souvenir Shop - \$300 (Swiss Days Parade Candy), \$1,000 (Spring Clean-Up)), \$15,000 (Tourism).
10-90-980 UNAPPROPRIATED FUND BALANCE	0.00	0.00	0.00	--	N/A	0		
TOTALS:	<u>2,558,967.99</u>	<u>0.00</u>	<u>847,540.00</u>	<u>0.0%</u>	<u>0.00</u>	<u>2,099,105</u>	<u>1,251,564.94</u>	<u>147.67%</u>
TOTAL FUND EXPENDITURES	<u>5,730,948.45</u>	<u>3,134,956.56</u>	<u>4,655,908.00</u>	<u>67.3%</u>	<u>N/A</u>	<u>6,270,169</u>	<u>1,614,261.00</u>	<u>34.67%</u>
REVENUE OVER EXPENDITURES	<u>-658,006.34</u>	<u>2,672,072.81</u>	<u>-458,048.00</u>		<u>N/A</u>	<u>0</u>		

BACKNET FUND

RESERVES

(FY 2021 Budget - Final Ammendment)

	<u>CURRENT</u>	<u>OBLIGATED</u>	<u>REMAINING</u>	<u>COMMENTS</u>
<u>RESERVES</u>				
15-11500 CASH IN CHECKING (ZIONS BANK)	44,617.86	0.00	44,617.86	
15-11-520 PETTY CASH	300.00	0.00	300.00	
	<u>44,917.86</u>	<u>0.00</u>	<u>44,917.86</u>	

**BACKNET FUND
REVENUE**
(FY 2021 Budget - Final Ammendment)

	2020 ACTUAL	2021 YTD	2021 BUDGET	%	YR END EST	2021 PROPOSED	SOURCE	COMMENTS
<u>RESTITUTION REVENUE</u>								
15-31-150 INTEREST EARNINGS REVENUE	0.00	0.00	500.00	0.0%	0.00	500	Restitution	
15-31-250 RESTITUTION REVENUE	815.57	52,043.06	500.00	#####	62,451.67	52,043	Restitution	
TOTALS:	815.57	52,043.06	1,000.00	5204.3%	62,451.67	52,543.00	51,543.00 5154.30%	
<u>TRANSFERS AND CONTRIBUTIONS</u>								
15-33-103 APPROPRIATED FUND BALANCE	0.00	0.00	0.00	--	0.00	0	Restitution	
TOTALS:	0.00	0.00	0.00	--	0.00	0	0.00 --	
TOTAL FUND REVENUE	815.57	52,043.06	1,000.00	5204.3%	N/A	52,543	51,543.00 5154.30%	

**BACKNET FUND
EXPENDITURES**
(FY 2021 Budget - Final Ammendment)

	2020 ACTUAL	2021 YTD	2021 BUDGET	%	YR END EST	2021 PROPOSED	SOURCE	COMMENTS
<u>RESTITUTION EXPENDITURES</u>								
15-81-230 TRAVEL	0.00	111.89	0.00	--	134.27	200	Restitution	
15-81-250 EQUIP, SUPPLIES & OPERATING	1,861.17	18,120.83	5,000.00	362.4%	21,745.00	30,000	Restitution	
TOTALS:	1,861.17	18,232.72	5,000.00	364.7%	N/A	30,200	25,200.00 504.00%	
<u>PROGRAM INCOME EXPENDITURES</u>								
15-82-230 TRAVEL	0.00	0.00	0.00	--	0.00	0	Program Income	
15-82-250 EQUIP, SUPPLIES & OPERATING	0.00	0.00	0.00	--	0.00	0	Program Income	
TOTALS:	0.00	0.00	0.00	--	0.00	0	0.00 --	
<u>TRANSFERS AND CONTRIBUTIONS</u>								
15-83-103 UNAPPROPRIATED FUND BALANCE	0.00	0.00	0.00	--	0.00	22,343	Program Income	
TOTALS:	0.00	0.00	0.00	--	0.00	22,343	22,343.00 --	
TOTAL FUND EXPENDITURES	1,861.17	18,232.72	5,000.00	364.7%	N/A	52,543	47,543.00 950.86%	
REVENUE OVER EXPENDITURES	-1,045.60	33,810.34	-4,000.00		N/A	0		

**COMMUNITY DEVELOPMENT AND RENEWAL AGENCY FUND
REVENUE**
(FY 2021 Budget - Final Ammendment)

	2020 ACTUAL	2021 YTD	2021 BUDGET	%	YR END EST	2021 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	128,100	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>128,100</u>	<u>41,000.00</u> 47.07%	
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>128,100</u>	<u>41,000.00</u> 47.07%	

**COMMUNITY DEVELOPMENT AND REVNEWAL AGENCY FUND
EXPENDITURES**
(FY 2021 Budget - Final Ammendment)

	2020 ACTUAL	2021 YTD	2021 BUDGET	%	YR END EST	2021 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	75,000	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	50,000	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>128,100</u>	<u>41,000.00</u> 47.07%	
<u>STATE PARK PROJECT</u>								
20-46-130 SALES AND USE TAX	0.00	0.00	0.00	--	0.00	0	Tax Revenue	Amount not yet determined.
20-46-140 RESORT TAX	0.00	0.00	0.00	--	0.00	0	Tax Revenue	Amount not yet determined.
TOTALS:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>--</u>	<u>N/A</u>	<u>0</u>	<u>0.00</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>128,100</u>	<u>41,000.00</u> 47.07%	
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 2021 Budget - Final Ammendment)

	CURRENT	OBLIGATED	REMAINING	COMMENTS
<u>RESERVES</u>				
41-11610 PTIF - OPEN SPACE	5,053,957.91	-3,477,400.00	1,576,557.91	
41-11618 PTIF - MBA UTAH BOND FUND	16,256.51	0.00	16,256.51	
	<u>5,070,214.42</u>	<u>-3,477,400.00</u>	<u>1,592,814.42</u>	

**MUNICIPAL BUILDING AUTHORITY FUND
REVENUE**

(FY 2021 Budget - Final Ammendment)

	2020 ACTUAL	2021 YTD	2021 BUDGET	%	YR END EST	2021 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	23,000		
TOTALS:	7,052.59	19,829.01	300.00	6609.7%	23,794.81	23,000		
								22,700.00 7566.67%
<u>CONTRIBUTIONS AND TRANSFERS</u>								
41-39-200 APPROPRIATED FUND BALANCE	0.00	0.00	2,000,000.00	0.0%	0.00	3,477,400		Open Space Preservation
41-39-210 TRANSFER FROM GENERAL FUND	14,280.00	0.00	334,455.00	0.0%	0.00	335,855	General Fund	\$14,000 (Cemetery Bonds. Completed in 2023. Remaining balance \$67,975 as of 3/31/2017.), \$320,455 (Open Space Bonds), \$1,400 (Insurance and Surety Bonds)
TOTALS:	14,280.00	0.00	2,334,455.00	0.0%	0.00	3,813,255		
								1,478,800.00 63.35%
TOTAL FUND REVENUE	21,332.59	19,829.01	2,334,755.00	0.8%	23,794.81	3,836,255.00		1,501,500.00

**MUNICIPAL BUILDING AUTHORITY FUND
EXPENDITURES**

(FY 2021 Budget - Final Ammendment)

	2020 ACTUAL	2021 YTD	2021 BUDGET	%	YR END EST	2021 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	1,000,000	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	0.00	--	N/A	1,500,000	Reserves	
TOTALS:	0.00	0.00	2,000,000.00	0.0%	N/A	3,500,000	1,500,000.00	75.00%
<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	-0.41	0.00%
<u>OTHER</u>								
41-48-510 INSURANCE AND SURETY BONDS	1,400.00	25.00	1,400.00	1.8%	N/A	1,400	General Fund	
41-48-520 PROFESSIONAL SERVICES	13,000.00	199.32	0.00	--	N/A	1,500	Reserves	
TOTALS:	14,400.00	224.32	1,400.00	16.0%	N/A	2,900	1,500.00	107.14%
TOTAL FUND EXPENDITURES	27,600.00	333,828.82	2,334,755.00	14.3%	N/A	3,836,255	1,501,499.59	64.31%
REVENUE OVER EXPENDITURES	-6,267.41	-313,999.81	0.00		N/A	0		

**CAPITAL IMPROVEMENT PROJECTS FUND
RESERVES**

(FY 2021 Budget - Final Ammendment)

	CURRENT	OBLIGATED	REMAINING	COMMENTS
RESERVES				
45-11600 PTIF - CIP	700,915.94	62,430.82	763,346.76	Public Treasurers' Investment Fund (PTIF)
45-29805 Buildings	36,160.00	-36,160.00	0.00	\$20,000 (FY 2017), \$15,000 (FY 2016), \$5,000 (FY 2015). Building Rental Fees.
45-29810 Cemetery	335,847.39	-66,200.00	269,647.39	\$7,000 (FY 2017), \$10,000 (FY 2016). Sale of Burial Lots.
45-29815 Parks	37,337.50	-36,212.00	1,125.50	\$2,500 (FY 2017), \$5,000 (FY 2016), \$30,000 (FY 2015). Special Event Fees.
45-29817 Parking	100,000.00	0.00	100,000.00	\$40,000 (FY 2020).
45-29820 Trails	20,000.00	0.00	20,000.00	\$10,000 (FY 2015)
45-29825 Transient Room Tax	109,297.95	0.00	109,297.95	\$41,000 (FY 2016), \$10,000 (FY 2015). To be used for tourism and economic development.
45-29830 Vehicle Replacement (PW)	466,014.18	90,000.00	556,014.18	\$19,600 (FY 2016).
45-29835 Vehicle Replacement (Other)	23,225.00	8,679.00	31,904.00	\$4,000 (Building Safety), \$1,000 (Planning), \$1,000 (Administrative).
45-11605 PTIF - TRAIL IMPACT RESTRICTED	350,696.18	-69,438.00	281,258.18	Public Treasurers' Investment Fund (PTIF) - Restricted
45-11620 PTIF - PARK IMPACT RESTRICTED	158,473.01	120,750.00	279,223.01	Public Treasurers' Investment Fund (PTIF) - Restricted
45-11625 PTIF - PARKS CONTRIBUTION	89,868.93	-51,000.00	38,868.93	Public Treasurers' Investment Fund (PTIF)
45-11635 PTIF - TRANS IMPACT FEE	434,194.12	314,200.00	748,394.12	Public Treasurers' Investment Fund (PTIF) - Restricted
45-11640 PTIF - ROADS	267,100.89	76,187.53	343,288.42	Public Treasurers' Investment Fund (PTIF) - Restricted
	<u>3,129,131.09</u>	<u>413,237.35</u>	<u>3,542,368.44</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.

71,861.55 Uncommitted amount in excess or deficit of the required reserve.

**CAPITAL IMPROVEMENT PROJECTS FUND
REVENUE**

(FY 2021 Budget - Final Ammendment)

	2020 ACTUAL	2021 YTD	2021 BUDGET	%	YR END EST	2021 PROPOSED	SOURCE	COMMENTS
REVENUE								
45-30-100 INTEREST EARNINGS	64,213.18	8,780.98	60,000.00	14.6%	10,537.18	9,500		
45-30-110 INTEREST EARNINGS/PARKS	8,717.84	667.46	5,000.00	13.3%	800.95	750		
45-30-130 INTEREST EARNINGS/TRANS IMPACT	2,053.83	872.02	1,200.00	72.7%	1,046.42	950		
45-30-134 INTEREST EARNINGS/TRAIL IMPACT	7,060.13	1,119.25	4,000.00	28.0%	1,343.10	1,250		
45-30-200 MISCELLANEOUS	0.00	0.00	0.00	--	0.00	0		
45-30-500 PARK IMPACT FEES	113,000.00	114,000.00	70,000.00	162.9%	136,800.00	120,000		120 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	--	0.00	0		
45-30-510 TRANS IMPACT FEES	311,025.00	313,500.00	192,500.00	162.9%	376,200.00	330,000		120 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	91,884.00	56,420.00	162.9%	110,260.80	96,720		120 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	513,612		
Highway Tax						250,000	Highway Tax	0
Class C Roads (Minus Streets Dept.)						13,612	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	944,724	General Fund	
Buildings						0	Rents - Bldgs.	0
Special Events						0	Special Events	0
Cemetery						0	Lots Sales	0
Trails						0	Trails Maint.	Transfer from Parks to CIP if not used in the budget year.
Transient Room Tax						0	Transient Room Tax	0
Resort Tax						0	Resort Tax	0
Capital Projects						944,724	General Fund	0
45-30-891 APPROPRIATED FUND BALANCE	0.00	0.00	1,602,079.00	0.0%	N/A	1,702,947	CIP Reserves	

**CAPITAL IMPROVEMENT PROJECTS FUND
REVENUE**

(FY 2021 Budget - Final Ammendment)

	2020 ACTUAL	2021 YTD	2021 BUDGET	%	YR END EST	2021 PROPOSED	SOURCE	COMMENTS
CIP - General						891,793		\$89,296 (Town Hall), \$140,000 (Parking), \$15,000 (Sidewalks), \$317,600 (Community Center), \$36,000 (Office Building), \$35,000 (Town Square Pavillion), \$5,000 (Wayfinding Signage), \$17,000 (Dutch Fields), \$100,000 (Town Square Improvements), \$34,400 (Park Improvements), \$70,000 (Impact Fee Facilities Plan), \$49,497 (Equipment).
Buildings						36,160		\$36,160 (Town Hall)
Cemetery						66,200		\$66,200 (Cemetary Improvements)
Parks						36,212		\$15,000 (Hamlet Park), \$21,212 (Valais Park)
Trails								
Transient Room Tax								
Vehicle Replacement (PW)								
Vehicle Replacement (Other)								
Trails Impact Fees						167,408		River Road Trail
Park Impact Fees								
Parks Annexation Contribution						51,000		\$51,000 (Alpenhof Park)
Transportation Impact Fees						16,750		\$16,750 (River Road)
Roads						437,424		\$250,000 (Surface Treatments), \$67,045 (River Road), \$87,500 (2020 Road Improvements #1), \$29,951 (2020 Road Improvements #2), \$2928 (600 North).
TOTALS:	3,131,898.60	530,823.71	2,422,497.00	21.9%	N/A	3,819,131	1,396,634.35	57.65%
TOTAL FUND REVENUE	3,131,898.60	530,823.71	2,422,497.00	21.9%	N/A	3,819,131	1,396,634.35	57.65%

**CAPITAL IMPROVEMENT PROJECTS FUND
EXPENDITURES**

(FY 2021 Budget - Final Ammendment)

	2020 ACTUAL	2021 YTD	2021 BUDGET	%	YR END EST	2021 PROPOSED	SOURCE	COMMENTS
<u>PARKING</u>								
45-63-100 MAIN STREET	882.31	20,532.32	140,000.00	14.7%	24,638.78	140,000	PTIF - CIP	\$40,000 (Moved to Reserve Account), \$20,000 (70 East Parking Lot) \$80,000 (Town Square Parking Lot).
TOTALS:	882.31	20,532.32	140,000.00	14.7%	24,638.78	140,000	0.00 0.00%	
<u>SIDEWALKS</u>								
45-64-700 SIDEWALK IMPROVEMENTS	16,431.04	0.00	15,000.00	0.0%	0.00	15,000	PTIF - CIP	\$15,000 (Sidewalk Replacement and Trip Hazards).
45-64-705 2019 SIDEWALK IMPROVEMENTS	0.00	0.00	0.00	--	0.00	0	PTIF - CIP	
TOTALS:	16,431.04	0.00	15,000.00	0.0%	0.00	15,000	0.00 0.00%	
<u>BUILDINGS</u>								
45-65-204 TOWN HALL	35,642.68	32,007.17	125,456.00	25.5%	38,408.60	125,456	PTIF - CIP (\$89,296), PTIF - CIP (Buildings) (\$36,160)	\$10,000 (Floor Cleaning Machine), \$5,000 (Upgrade Display Cabinet in Foyer), \$500 (Paint restrooms & upgrade hardware), \$500 (East rear interior wall repairs), \$2,200 (East wall re-landscape install curbing or sidewalk). \$5,000 (Paint Walls, New Counter tops, Toilets etc), \$500 (Upgrade Town Hall Door entrance to 2nd floor), \$2,086 (Door locking system Town Hall Upstairs Entrances), \$3,685 (Town Hall Back Side Doors), \$2,985 (Town Hall Inside Foyer Doors), \$53,000 (AC), \$40,000 (Upgrade HVAC).
45-65-215 COMMUNITY CENTER	12,918.69	61,825.04	317,600.00	19.5%	74,190.05	317,600	PTIF - CIP	\$100,000 (Re-roof, wood shingles and/or solar), \$32,000 (Solar Panels - Power Company rebate will return \$9,965), \$6,600 (Interior Lights), \$60,000 (Outside Beautification Upgrades), \$119,000 (AC).
45-65-217 OFFICE BUILDING	103,981.41	30,497.24	22,400.00	136.1%	36,596.69	36,000	PTIF - CIP	\$14,400 (Replace server). \$8,000 (Finish Remodel).
45-65-223 MAINTENANCE BUILDING	5,480.00	383.02	0.00	--	459.62	0	PTIF - CIP	
45-65-225 MAINTENANCE BUILDING YARD	0.00	0.00	0.00	--	0.00	0	PTIF - CIP	
45-65-235 TOWN SQUARE PAVILLION	0.00	0.00	35,000.00	0.0%	0.00	35,000	PTIF - CIP	Remodel Pavillion
TOTALS:	158,022.78	124,712.47	500,456.00	24.9%	174,293.75	514,056	13,600.00 2.72%	

**CAPITAL IMPROVEMENT PROJECTS FUND
EXPENDITURES**

(FY 2021 Budget - Final Ammendment)

	2020 ACTUAL	2021 YTD	2021 BUDGET	%	YR END EST	2021 PROPOSED	SOURCE	COMMENTS
<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	\$250,000 Per Year (Includes \$20,000 (Office Building ADA Ramp)).
45-66-336 SWISS ALPINE ROAD	54,290.47	0.00	0.00	--	0.00	0		
45-66-342 600 NORTH	-33,106.14	2,927.08	0.00	--	3,512.50	2,928	PTIF - Roads	
45-66-350 MAIN STREET	0.00	0.00	0.00	--	0.00	0		
45-66-378 RIVER ROAD	0.00	71,005.00	83,795.00	84.7%	85,206.00	83,795	PTIF - Roads	50% of Project.
							(\$67,045), Impact Fee - Roads (\$16,750)	
45-66-380 SIGNAGE	0.00	0.00	5,000.00	0.0%	0.00	5,000	PTIF - CIP	Wayfinding signs.
45-66-703 2016 ROAD IMPROVEMENTS	0.00	0.00	0.00	--	0.00	0		
45-66-704 2017 ROAD IMPROVEMENTS	673.23	0.00	0.00	--	0.00	0		
45-66-705 2018 ROAD IMPROVEMENTS	2,354.95	0.00	0.00	--	0.00	0		
45-66-706 2019 ROAD IMPROVEMENTS	348.48	0.00	0.00	--	0.00	0		
45-66-707 2020 ROAD IMPROVEMENTS #1	19,622.10	81,303.44	87,500.00	92.9%	97,564.13	87,500	PTIF - Roads, Impact Fees - Roads.	\$87,500 (100 East, 200 East, 300 East - 50% of Project), Engineering (14%), 50% of Project.
45-66-708 2020 ROAD IMPROVEMENTS #2	0.00	0.00	29,951.00	0.0%	0.00	29,951	PTIF - Roads, Impact Fees - Roads.	250 North (Center Street to 100 West), 100 West (100 North to 250 North), Engineering (14%), \$25% of Project.
TOTALS:	619,824.61	218,306.06	456,246.00	47.8%	261,967.27	459,174		2,928.00 0.64%

**CAPITAL IMPROVEMENT PROJECTS FUND
EXPENDITURES**

(FY 2021 Budget - Final Ammdment)

	2020 ACTUAL	2021 YTD	2021 BUDGET	%	YR END EST	2021 PROPOSED	SOURCE	COMMENTS
<u>PARKS AND RECREATION</u>								
45-67-409 MICHIE LANE PARK IMPROVEMENTS	356,764.50	0.00	0.00	--	0.00	0		
45-67-411 HAMLET PARK IMPROVEMENTS	0.00	11,914.59	15,000.00	79.4%	14,297.51	15,000	PTIF - CIP (Parks)	Replace 1/2 of Sprinkler System
45-67-412 ALPENHOF PARK IMPROVEMENTS	0.00	6,181.36	51,000.00	12.1%	7,417.63	51,000	PTIF - Parks Contribution	\$41,000 (Sprinkler System, Water Pressure Pump, etc), \$10,000 (Trees and Landscaping), \$8,000 (Re-Design).
45-67-413 VALAIS PARK IMPROVEMENTS	40,673.83	0.00	21,212.00	0.0%	0.00	21,212	PTIF - CIP (Parks)	\$13,500 (Shade Sails, Trails Material, Sign, Dog Equipment, Bulletin Board), \$7,712 (Parking Lot ADA Accessabilitv - 25% of Proiect).
45-67-415 TRAILS	498,848.75	167,407.81	97,523.00	171.7%	200,889.37	167,408	PTIF - Impact Fees (Trails)	River Road Trail
45-67-418 SKATING RINK	0.00	0.00	0.00	--	0.00	0		
45-67-419 TOWN SQUARE IMPROVEMENTS	10,000.00	1,340.23	100,000.00	1.3%	1,608.28	100,000	PTIF - CIP	Plaza and lanscaping.
45-67-420 IMPROVEMENTS	0.00	5,300.00	34,400.00	15.4%	6,360.00	34,400	PTIF - CIP	\$18,000 (2" Water Filter for Sprinkler Upgrades - 9 Systems), \$6,000 (6" Water Filter for Sprinkler Upgrade Town Square), \$10,400 (Tree City USA - \$2 per Resident)
45-67-425 CENTENNIAL COMMITTEE	24,832.78	919.51	0.00	--	1,103.41	0	PTIF - CIP	
TOTALS:	931,119.86	193,063.50	319,135.00	60.5%	231,676.20	389,020		69,885.00 21.90%
<u>CEMETARY</u>								
45-68-512 IMPROVEMENTS	245,011.62	8,100.00	66,200.00	12.2%	9,720.00	66,200	PTIF - CIP (Cemetery)	\$40,000 (New CXT Restroom), \$9,000 (Cemetary Mapping), \$4,000 (Fence Repairs), \$3,200 (2 Sprinkler Irrigation Filters), \$2,500 (Indoor Restrooms Upgrade if No CXT Restroom), \$3,000 (Maintenance Shed Siding Upgrade), \$4,500 (Irrigation Sprinkler Filter 4")
TOTALS:	245,011.62	8,100.00	66,200.00	12.2%	N/A	66,200		0.00 0.00%
<u>OTHER</u>								
45-69-605 VEHICLES AND EQUIPMENT	160,715.00	49,496.80	35,042.00	141.2%	N/A	49,497	PTIF - CIP	\$7,000 (Polaris 4-Wheeler), \$13,758 (Rolling Jack 15,000 lbs), \$8,336 (24ft Dove Tail Trailer), \$5,948 (20ft Deck Over Trailer).
45-69-606 IMPACT FEE FACILITIES PLAN	210.00	0.00	70,000.00	0.0%	N/A	70,000	PTIF - CIP	
TOTALS:	160,925.00	49,496.80	105,042.00	47.1%	N/A	119,497		14,455.00 13.76%

**CAPITAL IMPROVEMENT PROJECTS FUND
EXPENDITURES**

(FY 2021 Budget - Final Ammendment)

	2020 ACTUAL	2021 YTD	2021 BUDGET	%	YR END EST	2021 PROPOSED	SOURCE	COMMENTS
TRANSFERS AND CONTRIBUTIONS								
45-90-150 UNAPPROPRIATED FUND BALANCE	0.00	0.00	820,418.00	0.0%	N/A	2,116,184		
Interest Earnings						9,500		
Interest Earnings - Park Impact Fees						750		
Interest Earnings - Trans. Impact Fees						950		
Interest Earnings - Trails Impact Fees						1,250		
Park Impact Fees						120,000		
Parks Annexation Contribution						0		
Transportation Impact Fees						330,000		
Trail Impact Fees						96,720		
Highway Tax						250,000	Highway Tax	
Class C Roads (Minus Streets Dept.)						13,612	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						944,724	General Fund	
TOTALS:	0.00	0.00	820,418.00	0.0%	N/A	2,116,184	1,295,766.35	157.94%
TOTAL FUND EXPENDITURES	2,132,217.22	614,211.15	2,422,497.00	25.4%	N/A	3,819,131	1,396,634.35	57.65%
REVENUE OVER EXPENDITURES	999,681.38	-83,387.44	0.00		N/A	0		

**WATER FUND
RESERVES**

(FY 2021 Budget - Final Ammendment)

	CURRENT	OBLIGATED	REMAINING	COMMENTS
RESERVES				
51-11610 PTIF - WATER ACCOUNT	8,033,347.16	-1,187,534.43	6,845,812.73	Public Treasurers' Investment Fund (PTIF)
51-11613 PTIF - MIDWAY WATER LEASES	1,385,571.29	-154,343.00	1,231,228.29	Public Treasurers' Investment Fund (PTIF), Combine with PTIF - Water Account
51-11615 PTIF - WT SYSTEM IMPROVEMENT	29,356.52	-12,000.00	17,356.52	Public Treasurers' Investment Fund (PTIF) - Restricted
51-11616 PTIF - WATER IMPACT FEE	1,155,610.16	108,336.00	1,263,946.16	Public Treasurers' Investment Fund (PTIF) - Restricted
	<u>10,603,885.13</u>	<u>-1,245,541.43</u>	<u>9,358,343.70</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.

5,924,672.51 Uncommitted amount in excess or deficit of the required reserve.

**WATER FUND
REVENUE**
(FY 2021 Budget - Final Ammdement)

	2020 ACTUAL	2021 YTD	2021 BUDGET	%	YR END EST	2021 PROPOSED	SOURCE	COMMENTS
REVENUE								
51-37-100 WATER SALES	919,378.60	989,595.01	950,000.00	104.2%	1,187,514.01	1,100,000		Includes previous water rate increase (37%).
51-37-120 WATER LEASES	137,170.52	130,129.40	150,000.00	86.8%	156,155.28	150,000		Includes leases of excess City water (Valais, Alpenhof, Hamlet, and Farms at Tate Lane). Includes M&I water leases (Byron Day, Fox Pointe, The Links at Homestead, Zermatt Resort, and Doug Palmer). The City has additional un-leased M&I water.
51-37-130 ALPENHOF PUMPING FEES	7,864.13	8,160.00	8,000.00	102.0%	9,792.00	9,000		
51-37-140 COTTAGES ON GREEN PUMPING FEES	45,612.00	48,364.77	45,000.00	107.5%	58,037.72	53,000		
51-37-145 IRR. ASSESSMENT (CLASS B)	261,178.07	273,347.83	260,000.00	105.1%	328,017.40	320,000		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	3,925.00	2,600.00	151.0%	4,710.00	4,000		
51-37-170 INTEREST EARNINGS	168,096.02	33,061.22	140,000.00	23.6%	39,673.46	140,000		
51-37-200 WATER IMPACT FEE	259,900.00	273,700.00	161,000.00	170.0%	328,440.00	276,000		120 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	1,500		
51-37-210 WATER CONNECTION/HOOKUP	150,100.00	153,910.00	95,000.00	162.0%	184,692.00	170,000		
51-37-760 HEBER POWER & LIGHT DIVIDEND	46,875.00	18,750.00	30,000.00	62.5%	22,500.00	20,000		Booked to the Water Fund because funds use to "buy-in" to HL&P came from this fund. Considered a Water Fund asset.
51-37-910 APPROPRIATED FUND BALANCE	0.00	0.00	1,367,170.00	0.0%	N/A	2,523,283		
Water - General						2,187,776		\$1,500,000 (2020 Water Improvements #1), \$320,000 (2020 Water Improvements #2), \$250,000 (Gerber Line), \$112,776 (River Road), \$5,000 (Capital Outlays - Equipment)
Water Leases						154,343		\$110,000 (Cooperative Service Payments), \$44,343 (M&I Water Lease)
Water System Improvement						12,000		\$12,000 (Water Improvements)
Water Impact Fees						169,164		\$169,164 (River Road)
TOTALS:	2,002,543.28	1,936,711.63	3,210,270.00	60.3%	N/A	4,766,783	1,556,513.00	48.49%
TOTAL FUND REVENUE	2,002,543.28	1,936,711.63	3,210,270.00	60.3%	N/A	4,766,783	1,556,513.00	48.49%

**WATER FUND
EXPENDITURES**
(FY 2021 Budget - Final Ammdment)

	2020 ACTUAL	2021 YTD	2021 BUDGET	%	YR END EST	2021 PROPOSED	SOURCE	COMMENTS
EXPENDITURES								
51-40-110 SALARIES AND WAGES	117,621.58	11,159.35	144,651.00	7.7%	13,391.22	201,766	Water Fund	All hours spent by PW employees and Jennifer Sweat on Water.
51-40-130 EMPLOYEE BENEFITS	41,932.50	5,708.16	58,612.00	9.7%	6,849.79	63,900	Water Fund	All hours spent by PW employees and Jennifer Sweat on Water.
51-40-140 PENSION EXPENSE	0.00	0.00	0.00	--	0.00	0	Water Fund	
51-40-240 OFFICE SUPPLIES AND EXPENSE	12,046.68	13,747.19	12,000.00	114.6%	16,496.63	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	1,200.00	9,600.00	12.5%	1,440.00	9,600	Water Fund	Water Sample Testing Fees
51-40-245 COMPUTER SUPPORT	1,060.00	750.00	6,370.00	11.8%	900.00	6,370	Water Fund	\$3,900 (SCADA System Software and Support), \$2,300 (Sensus software annual upgrade), \$170 (mvcitvinspector software).
51-40-250 EQUIP,SUPPLIES & MAINTANANCE	22,285.09	6,760.70	27,970.00	24.2%	8,112.84	27,970	Water Fund	\$640 (Water Equip), \$6,000 (Chlorine), \$4,800 (Chlorine Repair Equip), \$4,000 (Upgrade Water Line Detector), \$1,200 (Metal Detectors), \$1,560 (Safety Cones), \$4,586 (Safety Equip Tripod), \$800 (2-Safety Harnesses), \$384 (CPR Safety Shields), \$4,000 (Chlorine Gas Monitor)
51-40-255 EQUIPMENT RENTAL/REPLACE	6,677.06	7,147.50	16,700.00	42.8%	8,577.00	16,700	Water Fund	\$3,250 each (2 - 420 Cat Backhoe Combo Unit Lease), \$3,250 (305.5 D Mini Excavator Lease), \$3,000 (279 D Cat Skid Loader Lease), \$1,975 each (2 - Bobcat 5600 Tool Cat Upgrade)
51-40-260 REPAIRS,CONNECTIONS,EXTENSION S	95,268.20	111,778.17	70,000.00	159.7%	134,133.80	135,000	Water Fund	New and Repair parts, Connections, and Extensions
51-40-270 UTILITIES	41,188.25	36,931.43	49,300.00	74.9%	44,317.72	49,300	Water Fund	Utilities for pumps
51-40-310 PRO & TECHNICAL SERVICES	13,322.16	56,532.06	16,000.00	353.3%	67,838.47	68,000	Water Fund	\$8,000 (Legal Fees), \$8,000 (Engineering Fees).
51-40-330 EDUCATION AND TRAINING	6,975.07	1,729.00	12,350.00	14.0%	2,074.80	12,350	Water Fund	\$1,200 (St. George-Water School Training/Rural - 2 emp), \$790 (Ogden-Water School Training/Rural - 2 emp), \$1,555 (Mileage), \$265 (Perdium), \$560 (CPR Training-14 emp), \$1,000 (State Licensing fees), \$200 (Testing Fees), \$3,000 (Lodging for training), \$700 (CEU Training-7 emp), \$100 (Training), \$1,000 (Cross Connection Recertifications), \$1,080 (Conf Space Haz Course/OSHA req-9 emp), \$900 (SCBA
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 2021 Budget - Final Ammdment)

	2020 ACTUAL	2021 YTD	2021 BUDGET	%	YR END EST	2021 PROPOSED	SOURCE	COMMENTS
51-40-350 IRR. ASSESSMENTS (CLASS B)	0.00	261,000.00	260,000.00	100.4%	313,200.00	320,000	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
51-40-360 COOPERATIVE SERVICE PAYMENTS	77,774.75	81,239.76	80,000.00	101.5%	97,487.71	110,000	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
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	100.00	4,500.00	2.2%	120.00	4,500	Water Fund	\$3,000 (Rural Water Membership Dues), \$1,500 (US Water Works Membership Dues).
51-40-610 MISCELLANEOUS	158.28	0.00	0.00	--	0.00	0	Water Fund	
51-40-620 M&I WATER LEASE	42,568.36	44,342.50	42,660.00	103.9%	N/A	44,343	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	
51-40-706 2019 WATER SYSTEM IMPROVEMENTS	126,847.23	0.00	0.00	--	0.00	0	PTIF - Water, Impact Fees - Water	
51-40-707 2020 SYSTEM IMPROVEMENTS #1	433,275.17	1,211,852.99	750,000.00	161.6%	1,454,223.59	1,500,000	PTIF - Water	\$750,000 (100 East, 200 East, 300 East), Engineering (14%), 50% of Project.
51-40-708 2020 SYSTEM IMPROVEMENTS #2	9,012.13	268,460.83	120,570.00	222.7%	322,153.00	34,000	PTIF - Water	\$120,570 (100 North, 500 South), Engineering (14%), 25% of Project.
51-40-710 CAPITAL OUTLAY - 600 N WL	339,482.13	0.00	0.00	--	0.00	0	PTIF - Water System Improvement, Impact Fees - Water	In conjunction with Remund Farms PUD. Upsize water line.
51-40-740 CAPITAL OUTLAY - EQUIPMENT	0.00	0.00	5,000.00	0.0%	0.00	5,000	PTIF - Water	\$5,000 (Trimbal GIS Unit replacement for water meters).
51-40-774 CAPITAL OUTLAY - GERBER LINE	0.00	218,361.06	75,000.00	291.1%	262,033.27	250,000	PTIF - Water	Done in summer of 2021. \$75,000, Engineering (14%), 50% of project.

**WATER FUND
EXPENDITURES**
(FY 2021 Budget - Final Ammdment)

	2020 ACTUAL	2021 YTD	2021 BUDGET	%	YR END EST	2021 PROPOSED	SOURCE	COMMENTS
51-40-777 CAPTIAL OUTLAY - RIVER ROAD	0.00	27,331.91	281,940.00	9.7%	32,798.29	281,940	PTIF - Water (\$112,776), Impact Fees - Water (\$169,164)	Portion done by Landmark in spring 2020. Remainder done by different contractor in spring/summer 2021.
51-40-778 CAPITAL OUTLAY - WATER SYSTEM	0.00	0.00	27,000.00	0.0%	0.00	27,000	PTIF - Water System Improvement	\$6,000 (Water Pump Replacement Motors), \$6,000 (Trash Pumps), \$15,000 (Complete GIS Map of Water Svstem).
51-40-980 UNAPPROPRIATED FUND BALANCE	0.00	0.00	830,745.00	0.0%	0.00	1,277,742		
Water Leases						0		
Water System Improvements						0		
Water Impact Fees						276,000		
Interest Earnings - Water Impact Fees						1,500		
HL&P Dividend						0		
Surplus						1,000,242		
TOTALS:	1,660,431.64	2,366,273.61	3,210,270.00	73.7%	N/A	4,766,783	1,556,513.00	48.49%
TOTAL FUND EXPENDITURES	1,660,431.64	2,366,273.61	3,210,270.00	73.7%	N/A	4,766,783	1,556,513.00	48.49%
REVENUE OVER EXPENDITURES	342,111.64	-429,561.98	0.00		N/A	0		

ICE SHEET FUND

RESERVES

(FY 2021 Budget - Final Ammendment)

	CURRENT	OBLIGATED	REMAINING	COMMENTS
RESERVES				
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 2021 Budget - Final Ammendment)

	2020 ACTUAL	2021 YTD	2021 BUDGET	%	YR END EST	2021 PROPOSED	SOURCE	COMMENTS
<u>OPERATING REVENUE</u>								
57-37-700 CONCESSIONS	0.00	69,768.16	70,898.00	98.4%	N/A	69,768		Contractor reimburses City for day to day operating expenditures.
57-37-900 MISCELLANEOUS	2,743.71	456.65	0.00	--	N/A	456.00		Interest, HL&P Rebate.
TOTALS:	2,743.71	70,224.81	70,898.00	99.1%	0.00	70,224	-674.00 -0.95%	
<u>TRANSFERS AND CONTRIBUTIONS</u>								
57-39-150 TRANSFER FROM GENERAL FUND	120,185.92	0.00	72,384.00	0.0%	0.00	146,490	General Fund	
TOTALS:	120,185.92	0.00	72,384.00	0.0%	0.00	146,490	74,105.59 102.38%	
TOTAL FUND REVENUE	122,929.63	70,224.81	143,282.00	49.0%	N/A	216,714	73,431.59 51.25%	

**ICE SHEET FUND
EXPENDITURES**
(FY 2021 Budget - Final Ammdment)

	2020 ACTUAL	2021 YTD	2021 BUDGET	%	YR END EST	2021 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	61,535		Includes PW Wages spent on Ice Rink.
57-70-130 EMPLOYEE BENEFITS	6,086.54	3,375.05	3,190.00	105.8%	4,050.06	9,245		Includes PW Wages spent on Ice Rink.
57-70-140 PENSION EXPENSE	0.00	0.00	0.00	--	0.00	0		
57-70-250 EQUIP, SUPPLIES & MAINT	22,195.86	34,468.50	10,000.00	344.7%	41,362.20	34,469		Miscellaneous Supplies
57-70-280 UTILITIES	18,201.24	28,108.31	12,200.00	230.4%	33,729.97	28,109		\$2,000 (HLP Jul-Oct), \$10,200 (HLP July-Oct 2% power increase)
57-70-290 TELEPHONE	692.10	691.01	612.00	112.9%	829.21	900		\$240 (Century Link Phone), \$372 (Jet Pack Verizon).
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		Chiller Preventative Maintenance Agreement. \$1,090 (Start-Up), \$1,090 (Shut-Down).
TOTALS:	110,046.63	112,458.97	96,282.00	116.8%	N/A	162,778	66,495.59 69.06%	
<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		\$25,000 (Move to reserve account), \$10,000 (Remodel Chiller Building).
57-71-740 CAPITAL OUTLAY EQUIPMENT	0.00	18,935.00	12,000.00	157.8%	22,722.00	18,936		Replace Metal Decking and Ramping around Skate House.
TOTALS:	12,883.00	18,935.00	47,000.00	40.3%	22,722.00	53,936	6,936.00 14.76%	
<u>TRANSFERS AND CONTRIBUTIONS</u>								
57-90-980 UNAPPROPRIATED FUND BALANCE	0.00	0.00	0.00	--	0.00	0		
TOTALS:	0.00	0.00	0.00	--	0.00	0	0.00 --	
TOTAL FUND EXPENDITURES	122,929.63	131,393.97	143,282.00	91.7%	N/A	216,714	73,431.59 51.25%	
REVENUE OVER EXPENDITURES	0.00	-61,169.16	0.00		N/A	0		

**SOUVENIR SHOP
RESERVES**

(FY 2021 Budget - Final Ammendment)

	<u>CURRENT</u>	<u>OBLIGATED</u>	<u>REMAINING</u>	<u>COMMENTS</u>
<u>RESERVES</u>				
--	--	0.00	--	
	--	0.00	--	

**SOUVENIR SHOP
REVENUE**
(FY 2021 Budget - Final Ammendment)

	2020 ACTUAL	2021 YTD	2021 BUDGET	%	YR END EST	2021 PROPOSED	SOURCE	COMMENTS
<u>OPERATING REVENUE</u>								
58-37-100 SALES	0.00	0.00	0.00	--	0.00	0		
TOTALS:	0.00	0.00	0.00	--	0.00	0	0.00	
<u>NON OPERATING REVENUE</u>								
58-38-240 COST OF GOODS SOLD	0.00	0.00	0.00	--	0.00	-10,000		
TOTALS:	0.00	0.00	0.00	--	0.00	-10,000	-10,000.00	
<u>TRANSFERS AND CONTRIBUTIONS</u>								
58-39-150 TRANSFER FROM GENERAL FUND	0.00	184.75	-30,325.00	-0.6%	221.70	40,325	General Fund	\$15,325 (Build-Out), \$15,000 (Operating Expenses).
TOTALS:	0.00	184.75	-30,325.00	-0.6%	221.70	40,325	70,650.00 -232.98%	
TOTAL FUND REVENUE	0.00	184.75	-30,325.00	-0.6%	221.70	30,325	60,650.00 -200.00%	

**SOUVENIR SHOP
EXPENDITURES**
(FY 2021 Budget - Final Ammendment)

	2020 ACTUAL	2021 YTD	2021 BUDGET	%	YR END EST	2021 PROPOSED	SOURCE	COMMENTS
<u>OPERATING EXPENDITURES</u>								
58-70-110 SALARIES AND WAGES	0.00	236.13	0.00	--	283.36	9,000		
58-70-130 EMPLOYEE BENEFITS	0.00	18.06	0.00	--	21.67	3,000		
58-70-250 EQUIPMENT, SUPPLIES, AND MAINT	0.00	1,231.29	15,000.00	8.2%	1,477.55	8,000		
TOTALS:	0.00	1,485.48	15,000.00	9.9%	N/A	20,000	5,000.00 33.33%	
<u>NON OPERATING EXPENDITURES</u>								
58-71-730 CAPITAL OUTLAY - IMPROVEMENTS	0.00	5,530.57	15,325.00	36.1%	6,636.68	10,325		
TOTALS:	0.00	5,530.57	15,325.00	36.1%	6,636.68	10,325	-5,000.00 -32.63%	
<u>TRANSFERS AND CONTRIBUTIONS</u>								
58-90-980 UNAPPROPRIATED FUND BALANCE	0.00	0.00	0.00	--	0.00	0		
TOTALS:	0.00	0.00	0.00	--	0.00	0	0.00 --	
TOTAL FUND EXPENDITURES	0.00	7,016.05	30,325.00	23.1%	N/A	30,325	0.00 0.00%	
REVENUE OVER EXPENDITURES	0.00	-6,831.30	-60,650.00		N/A	0.00		