



FY 2026
Tentative Budget
(4/22/2025)

GENERAL FUND RESERVES

(FY 2026 - Beginning Budget - Rough Draft)

		CURRENT	OBLIGATED	REMAINING	COMMENTS
<u>RESERVES</u>					
01-11120	CASH- XPRESS DEPOSIT ACCOUNT	217,747.27	0.00	217,747.27	Xpress Bill Pay
01-11130	CASH - GRAND VALLEY BANK	1,350,915.61	0.00	1,350,915.61	Grand Valley Bank
10-11610	PTIF - GENERAL ACCOUNT	120,357.44	0.00	120,357.44	Public Treasurers' Investment Fund (PTIF)
10-11620	PTIF - LEGAL FUND	343,389.39	0.00	343,389.39	Public Treasurers' Investment Fund (PTIF)
		<u>2,032,409.71</u>	<u>0.00</u>	<u>2,032,409.71</u>	
			5%	379,441.25	Municipalities are required to have a balance in the General Fund of no less than 5% and no more than 35% of the total General Fund revenues.
			35%	2,656,088.75	

**GENERAL FUND
REVENUE**
(FY 2026 - Beginning Budget - Rough Draft)

	2024 ACTUAL	2025 YTD	2025 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
<u>TAXES</u>								
10-31-100 PROPERTY TAX	1,031,884.37	1,036,892.23	1,050,000.00	98.8%	1,382,522.97	1,250,000		Physically evaluate properties every five years. Must be within 10% of sale values each year.
10-31-105 PROPERTY TAX (OPEN SPACE BOND)	336,080.34	323,341.48	330,000.00	98.0%	431,121.97	400,000		Annual assessment to pay the principle and interest on the open space bonds. Exact amount to be determined with the issuance of the bonds.
10-31-110 FEE IN LIEU	36,513.83	26,687.27	40,000.00	66.7%	35,583.03	40,000		Tax on automobiles, boats, snowmobiles, etc.
10-31-200 TAX REDEMPTION	56,442.48	45,042.58	35,000.00	128.7%	60,056.77	35,000		Taxes collected for prior years.
10-31-205 PENALTIES AND INTEREST	7,610.63	1,277.00	2,000.00	63.9%	1,702.67	2,000		Interest received on delinquent property taxes.
10-31-210 PROPERTY TAX REFUND	0.00	0.00	-1,000.00	0.0%	0.00	-1,000		
10-31-300 SALES AND USE TAXES	1,508,551.67	1,159,098.58	1,500,000.00	77.3%	1,545,464.77	1,500,000		Review at the end of the first quarter of the fiscal year.
10-31-400 FRANCHISE TAXES	628,205.91	440,274.48	500,000.00	88.1%	587,032.64	500,000		CenturyLink, Comcast, HL&P, Dominion, and Telecommunications Tax. \$9,600 (Verizon Cell Tower Lease).
10-31-500 TRANSIENT ROOM TAX	111,472.26	87,231.74	135,000.00	64.6%	116,308.99	135,000		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	1,176,922.89	951,131.43	1,200,000.00	79.3%	1,268,175.24	1,200,000		Can impose the Resort Communities Tax if the communities transient rental capacity is equal to or greater than 66% of its total census population. Review at the end of the first quarter of the fiscal year.
10-31-750 HIGHWAY TAX	342,258.70	274,358.85	330,000.00	83.1%	365,811.80	330,000		Transferred to CIP Fund. Review at the end of the first quarter of the fiscal year.
10-31-800 TAP FUNDS	188,261.58	88,364.40	200,000.00	44.2%	117,819.20	200,000		TAP revenue. Mayor and Council to determine how funds will be used.
TOTALS:	5,235,943.08	4,345,335.64	5,121,000.00	84.9%	N/A	5,591,000	470,000.00 9.18%	

GENERAL FUND REVENUE

(FY 2026 - Beginning Budget - Rough Draft)

	2024 ACTUAL	2025 YTD	2025 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
<u>LICENSES AND PERMITS</u>								
10-32-100 BUSINESS LICENSES AND PERMITS	26,105.00	26,374.50	25,000.00	105.5%	35,166.00	25,000		Does not include Swiss Days. Includes off-square 3rd party vendors throughout the year.
10-32-110 SIGN PERMITS	100.00	50.00	100.00	50.0%	66.67	100		
10-32-200 RE-INSPECTION FEE	0.00	0.00	0.00	#DIV/0!	0.00	0		
10-32-210 BUILDING PERMITS	425,213.42	376,885.56	475,000.00	79.3%	502,514.08	475,000		
10-32-211 PLAN CHECK, DEPOSITS & OTHER	302,564.48	243,030.51	300,000.00	81.0%	324,040.68	300,000		
10-32-212 CITY SURCHARGE	651.86	566.25	800.00	70.8%	755.00	800		
10-32-230 ROAD EXCAVATION INSPECTION FEE	3,000.00	2,000.00	3,500.00	57.1%	2,666.67	3,500		\$500 per road cut.
10-32-250 ANIMAL LICENSES	925.00	1,645.00	725.00	226.9%	2,193.33	725		Pass through to Heber City.
TOTALS:	758,559.76	650,551.82	805,125.00	80.8%	N/A	805,125	0.00	0.00%
<u>INTERGOVERNMENTAL REVENUE</u>								
10-33-560 CLASS "C" ROAD FUNDS	615,795.25	387,131.02	500,000.00	77.4%	516,174.69	500,000		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.
10-33-760 BACKNET GRANT	68,391.80	99,450.37	70,000.00	142.1%	132,600.49	70,000		
TOTALS:	684,187.05	486,581.39	570,000.00	85.4%	648,775.19	570,000	0.00	0.00%

**GENERAL FUND
REVENUE**

(FY 2026 - Beginning Budget - Rough Draft)

	2024 ACTUAL	2025 YTD	2025 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
<u>SERVICES</u>								
10-34-430 MSD - ADMINISTRATION	72,292.47	57,252.14	40,000.00	143.1%	76,336.19	40,000		Paid quarterly. Reimbursement for expenses are reflected in GL #10-47-110 and 10-47-130.
10-34-435 MSD - PUBLIC WORKS	70,046.63	48,276.21	33,000.00	146.3%	64,368.28	33,000		Paid quarterly. Reimbursement for expenses.
10-34-440 MSD - EQUIPMENT USAGE	0.00	0.00	0.00	#DIV/0!	0.00	0		Paid quarterly. Reimbursement for expenses.
10-34-740 ZONING AND DEVELOPMENT FEES	104,600.75	33,695.50	63,000.00	53.5%	44,927.33	63,000		
10-34-743 DEVELOPMENT ENGINEERING FEES	147,447.06	153,214.18	250,000.00	61.3%	204,285.57	250,000		Pass through to City Engineer. Expenditures are shown in GL #10-45-672
10-34-744 DEVELOPMENT LEGAL FEES	17,945.74	14,118.41	55,000.00	25.7%	18,824.55	55,000		Pass through to City Attorney. Expenditures are shown in GL #10-45-612.
10-34-830 BURIAL AND ASSESSMENTS	50,075.00	48,850.00	50,000.00	97.7%	65,133.33	50,000		Just burials (opening and closing).
TOTALS:	462,407.65	355,406.44	491,000.00	72.4%	473,875.25	491,000	0.00	0.00%

**GENERAL FUND
REVENUE**

(FY 2026 - Beginning Budget - Rough Draft)

	2024 ACTUAL	2025 YTD	2025 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
<u>MISCELLANEOUS</u>								
10-36-100 INTEREST EARNINGS	27,625.66	17,160.86	20,000.00	85.8%	22,881.15	20,000		
10-36-200 RENTS - BUILDINGS	7,825.00	5,400.00	7,200.00	75.0%	7,200.00	7,200		Paper N Felt rental space
10-36-201 TOWN HALL RENT	11,512.50	13,655.00	14,000.00	97.5%	18,206.67	14,000		Should be used for building repairs and improvements.
10-36-202 COMMUNITY CENTER RENT	10,885.00	6,780.00	6,000.00	113.0%	9,040.00	6,000		Should be used for building repairs and improvements.
10-36-203 OFFICE BUILDING RENT	24,000.00	12,000.00	24,000.00	50.0%	16,000.00	24,000		Office/exp rental from Timp Engineering
10-36-204 TOWN SQUARE PAVILLION RENTAL	-600.00	1,000.00	100.00	1000.0%	1,333.33	100		Should be used for building repairs and improvements.
10-36-205 SPECIAL EVENTS	1,250.00	1,475.00	3,100.00	47.6%	1,966.67	3,100		\$3,000 (Swiss Days), \$100 (Special Events). Should be used for park maintenance. Transferred to CIP Fund.
10-36-211 TOWN SQUARE RENT	1,010.00	325.00	1,200.00	27.1%	433.33	1,200		Should be used for park maintenance.
10-36-212 CENTENNIAL PARK RENT	875.00	550.00	400.00	137.5%	733.33	400		Should be used for park maintenance.
10-36-213 HAMLET PARK RENT	650.00	525.00	350.00	150.0%	700.00	350		Should be used for park maintenance.
10-36-214 BURGI HILL PARK RENT	1,050.00	325.00	750.00	43.3%	433.33	750		Should be used for park maintenance.
10-36-215 ALPENHOF PARK RENT	0.00	0.00	100.00	0.0%	0.00	100		
10-36-520 BOND/DEPOSIT FORFEITURE	-1,300.00	-200.00	3,400.00	-5.9%	-266.67	3,400		
10-36-720 CEMETERY LOT SALES	63,100.00	51,150.00	45,000.00	113.7%	68,200.00	45,000		Transfer to CIP Fund.
10-36-900 MISCELLANEOUS	5,738.60	129,433.50	6,100.00	2121.9%	172,578.00	6,100		Note: 2024 Includes money received from truck sale.
TOTALS:	153,621.76	239,579.36	131,700.00	181.9%	319,439.15	131,700	0.00	0.00%

GENERAL FUND REVENUE

(FY 2026 - Beginning Budget - Rough Draft)

	2024 ACTUAL	2025 YTD	2025 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
<u>CONTRIBUTIONS AND TRANSFERS</u>								
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	7,294,719.30	6,077,454.65	7,118,825.00	85.4%	N/A	7,588,825	470,000.00	
							6.60%	
						5%	379,441.25	
						35%	2,656,088.75	

**GENERAL FUND
EXPENDITURES**
(FY 2026 - Beginning Budget - Rough Draft)

	2024 ACTUAL	2025 YTD	2025 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
<u>MAYOR AND COUNCIL</u>								
10-41-110 SALARIES AND WAGES	113,586.19	89,862.78	108,150.00	83.1%	119,817.04	114,394	General Fund	Mayor, Council. Each year will receive same COLA increase as staff. Includes 3% COLA increase.
10-41-130 EMPLOYEE BENEFITS	7,367.62	6,874.53	13,534.00	50.8%	9,166.04	13,698	General Fund	Mayor, Council. Each year will receive same COLA increase as staff. Includes 3% COLA increase. Also includes \$209 per month (\$3,600) medical insurance benefit to the mayor not to exceed current allowed benefit for medical.
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	5,472.29	3,940.47	6,600.00	59.7%	5,253.96	6,600	General Fund	\$1,000 (Office Supplies), 3,600 (\$50 per mo cell phone reimbursement to mayor and council).
10-41-250 DINNER SOCIAL	4,647.61	3,364.57	7,000.00	48.1%	4,486.09	7,000	General Fund	Appreciation socials in January and/or June.
10-41-330 EDUCATION AND TRAINING	0.00	0.00	3,000.00	0.0%	0.00	3,000	General Fund	
10-41-610 MISCELLANEOUS	13,317.67	5,957.17	7,000.00	85.1%	7,942.89	7,000	General Fund	\$300 (Swiss Days Parade Candy), \$600 (Lunches, etc.), \$2,500 (Council Meeting Food), \$400 (January Strategic Planning Meeting), \$2,000 (Drinks and Snacks).
10-41-650 BONUSES	4,371.16	4,517.04	4,550.00	99.3%	6,022.72	4,550	General Fund	\$3,240 (Christmas gift certificates for full-time employees, 24 x \$135), \$810 (Christmas gift certificates for part-time employees, 10 x \$81).
TOTALS:	148,762.54	114,516.56	152,234.00	75.2%	N/A	158,642	6,408.00	4.21%

**GENERAL FUND
EXPENDITURES**
(FY 2026 - Beginning Budget - Rough Draft)

	2024 ACTUAL	2025 YTD	2025 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
<u>ADMINISTRATIVE</u>								
10-43-125 SALARIES AND WAGES	418,327.26	339,620.86	528,570.00	64.3%	452,827.81	586,552	General Fund	5 FT employees, 50% of 1 FT employee (SS), 3 PT employees. Includes 3% COLA increase and also up to 4% merit increase.
10-43-130 EMPLOYEE BENEFITS	205,736.19	159,319.65	184,968.00	86.1%	212,426.20	199,883	General Fund	5 FT employees, 50% of 1 FT employee, 3 PT employees. Includes housing benefit for employees living in Wasatch County, and increase on taxes due on 3% COLA increase plus up to 4% merit increase.
10-43-145 OVERTIME	28,740.63	12,582.11	18,000.00	69.9%	16,776.15	18,000	General Fund	Overtime hours paid out.
10-43-210 BOOKS,SUB AND MEMBERSHIPS	9,418.91	29,349.10	23,000.00	127.6%	39,132.13	44,110	General Fund	\$23,000 (Association memberships for Treasurer, Recorder, HR, Adobe Pro, HR Books and reference material, and any other books, subscriptions, memberships), \$8,058 (Utah League of Cities & Town), \$13,052 (MAG).
10-43-220 PUBLIC NOTICES	2,881.93	1,443.15	2,000.00	72.2%	1,924.20	3,500	General Fund	Public Notices
10-43-230 MILEAGE	469.18	74.20	1,000.00	7.4%	98.93	2,000	General Fund	Conferences and meetings outside of County when city vehicle isn't available (\$.70 per mile - 2025).
10-43-240 OFFICE SUPPLIES AND EXPENSE	28,062.99	19,262.21	33,140.00	58.1%	25,682.95	33,250	General Fund	\$5,000 (Office Supplies), \$2,000 for computer screens), \$13,000 (BambooHR & Trax Fees), \$5,000 (CC Processing Fees for online payments to the city), \$3,250 (Cell phone reimbursement for 5 admin employees-\$650 each per year), \$5,000 (new laptop Lindy, Jennifer, & Brad -\$2k each).
10-43-280 TELEPHONE	13,300.95	13,417.05	13,475.00	99.6%	17,889.40	17,100	General Fund	\$9,100 (Jive), \$8,000 (Century Link)
10-43-330 EDUCATION AND TRAINING	4,775.88	1,220.95	5,000.00	24.4%	1,627.93	6,000	General Fund	Treasurer - UAPT Spring Conference, APTUS&C Nationals Conference, Fall Academy at Weber State - Recorder/Accounting-GFOA, HR-SHRM Training and Certificate, IPMA Annual Conference, and any other education for Fraud Risk Assessment requirement hours.

GENERAL FUND EXPENDITURES

(FY 2026 - Beginning Budget - Rough Draft)

	2024 ACTUAL	2025 YTD	2025 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
10-43-510 INSURANCE AND SURETY BONDS	22,539.79	85,629.02	78,120.00	109.6%	114,172.03	83,360	General Fund	\$80,000 (Property Ins., includes crime insurance for treasurer and recorder, Liability, Workers Comp, Insurance Fees, Dental), \$3,360 (TARP Incentive, reimbursed by TRUST).
10-43-610 MISCELLANEOUS	1,828.55	54.52	1,440.00	3.8%	72.69	1,550	General Fund	\$50 (Birthday Cards), \$1,500 (Quarterly Lunch)
10-43-735 CAPITAL OUTLAY - VEHIC REPLACE	1,500.00	0.00	1,500.00	0.0%	N/A	1,500	1,500	Transfer to CIP Fund.
TOTALS:	737,582.26	661,972.82	890,213.00	74.4%	N/A	996,805	106,592.00 11.97%	

**GENERAL FUND
EXPENDITURES**
(FY 2026 - Beginning Budget - Rough Draft)

	2024 ACTUAL	2025 YTD	2025 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
<u>PROFESSIONAL SERVICES</u>								
10-45-605 ACCOUNTING	15,200.00	13,900.00	18,000.00	77.2%	18,533.33	18,000	General Fund	
10-45-611 LEGAL - GENERAL	76,222.63	45,721.89	129,000.00	35.4%	60,962.52	129,000	General Fund	Flat rate for 40 hrs. per month (\$64,500 with \$60,630 in General Fund and \$3,870 in the Water Fund).
10-45-612 LEGAL - DEVELOPMENT REVIEW	21,457.96	19,525.82	50,000.00	39.1%	26,034.43	50,000	Reimbursed	Pass through Account. Revenue is shown in GL #10-34-744.
10-45-613 LEGAL - LITIGATION	0.00	0.00	20,000.00	0.0%	0.00	20,000	General Fund	
10-45-615 COMPUTER SERVICES	63,848.16	39,793.39	65,412.00	60.8%	53,057.85	65,628	General Fund	\$24,423 (IT Support - Increase of 6%) , \$6,240 (Software Licenses and Data Back-up-increase of 4%), \$4,000 (Financial Software Support), \$4,000 (Hardware & Labor), \$4,668 (App notification system) , \$1,000 (Hotline annual fee), \$1,500 (Zoom annual membership), \$1,840 (Annual Municipal Code License) \$2,880 (Website maint & support).
10-45-620 AUDIT	13,000.00	0.00	11,000.00	0.0%	0.00	11,000	General Fund	
10-45-625 GRAPHICS SERVICES	2,700.00	0.00	3,600.00	0.0%	0.00	0	General Fund	
10-45-672 ENGINEERING - GENERAL	39,622.00	23,055.00	75,000.00	30.7%	30,740.00	50,000	General Fund	Timp Engineering. All expenses for engineering staff applied to this account. Note: Water Fund money is reflected in the Water Fund.
10-45-674 ENGINEERING - DEV. REVIEW	128,326.00	133,705.00	250,000.00	53.5%	178,273.33	250,000	Reimbursed	Pass through Account. Revenue is shown in GL #10-34-743
TOTALS:	360,376.75	275,701.10	622,012.00	44.3%	367,601.47	593,628	-28,384.00	-4.56%
<u>CONTRACT SERVICES</u>								
10-47-110 SALARIES AND WAGES	43,810.03	40,752.10	44,918.00	90.7%	54,336.13	58,822	Reimbursed	Becky Wood (100%). Includes 3% COLA increase and up to 4% merit increase. Reimbursement is reflected in GL #10-34-430.
10-47-130 EMPLOYEE BENEFITS	17,127.03	15,372.49	12,299.00	125.0%	20,496.65	15,623	Reimbursed	Becky Wood (100%). Reimbursement is reflected in GL #10-34-430
TOTALS:	60,937.06	56,124.59	57,217.00	98.1%	74,832.79	74,445	17,228.00	30.11%

**GENERAL FUND
EXPENDITURES**
(FY 2026 - Beginning Budget - Rough Draft)

	2024 ACTUAL	2025 YTD	2025 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
<u>NON-DEPARTMENTAL</u>								
10-50-116 PAYROLL CLEARING	0.00	-8,421.83	0.00	#DIV/0!	-11,229.11			
10-50-140 PUBLIC WORKS WAGES	0.00	818,593.17	626,920.00	130.6%	1,091,457.56	972,291	General Fund	Includes 1 emp who has Public Safety wages as well as PW wages that will be distributed out based on logged Project Tracking hours. All wages for PW Employees to be distributed to the various departments at the end of the fiscal year. Includes 3% COLA increase and up to 4% merit increase. ADDED CUSTODIAN AND 2 SEASONAL EMPLOYEES. NOTE: Moved 13% of PW wages to the Water Fund.
10-50-145 PUBLIC WORKS OVERTIME	0.00	39,594.45	30,000.00	132.0%	52,792.60	50,000	General Fund	Overtime hours paid out.
10-50-150 PUBLIC WORK BENEFITS	0.00	381,212.78	402,919.00	94.6%	508,283.71	421,722	General Fund	Includes 1 emp who has Public Safety wages as well as PW wages that will be distributed out based on logged Project Tracking hours. All wages for PW Employees to be distributed to the various departments at the end of the fiscal year. Includes housing benefit for employees living in Wasatch County, and increase on taxes due on 3% COLA and up to 4% merit increase. NOTE: Moved 13% PW wages to the Water Fund.
10-50-155 PUBLIC WORKS CELL PHONE	11,105.10	6,912.96	13,254.00	52.2%	9,217.28	13,254	General Fund	Cell phone packages and cell phone reimbursement 12 employees, City Jet Pack Plan. Replacement phone, cases, insurance.
10-50-160 PUBLIC WORKS CLOTHING ALLOW	13,822.85	10,002.11	16,200.00	61.7%	13,336.15	16,200	General Fund	Clothing Allowance (14 employees - 5 pair Jeans, 1 pair Work Boots, 2 pair Work Gloves, 6 Work Shirts, 1 Light/Heavy Coat, w/logos, 1 pair of Bib Overalls).
10-50-170 PUBLIC WORKS PPE	775.86	5,874.21	7,736.00	75.9%	7,832.28	7,736	General Fund	Ear plugs, ANSI rated Safety Glasses, Face Shield, Hard Hat ANSI rated, BOT/ANSI Safety Vests, Disposable gloves, Muck Boots.

**GENERAL FUND
EXPENDITURES**
(FY 2026 - Beginning Budget - Rough Draft)

	2024 ACTUAL	2025 YTD	2025 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
10-50-250 OFFICE SUPPLIES AND EXPENSE	21,063.03	14,652.58	22,500.00	65.1%	19,536.77	22,500	General Fund	\$13,000 (Centurylink/Internet), \$5,000 (Office Supplies - For all staff, not dept. specific), \$5,000 (Postage for Machine - covers mailers, public notices, etc., includes lease fee).
10-50-500 ELECTIONS	32,785.00	0.00	33,000.00	0.0%	0.00	33,000	General Fund	Estimate. Unsure if we will need to do paper ballots, hire poll workers, etc. (This is an election year).
10-50-615 MISCELLANEOUS	3,079.96	5,969.66	13,470.00	44.3%	7,959.55	13,470	General Fund	\$1,000 (Drug Screening and Motor Vehicle Reports for New Hires/Drug Testing), \$2,000 (CDL Medical Exams, Costco Membership, Wave Publishing, Bank Fees, DRC Meetings, Supervisor Meetings), \$5,000 (Mayor, Tourism, Event Banners & Public Notice Signage), \$450 (SS-Business Cards & Flyers), \$125 (SS-Midway Business Alliance - copies, treats for meetings), \$800 (Banners for MBA events, etc), \$4,095 (City Logo'd clothing for 13 employees).
10-50-620 CONTRACT SERVICES	0.00	2,782.64	2,500.00	111.3%	3,710.19	3,000	General Fund	Service contracts for copiers and plotter.
TOTALS:	82,631.80	1,277,172.73	1,168,499.00	109.3%	1,702,896.97	1,553,173	384,674.00 32.92%	
<u>BUILDINGS</u>								
10-51-110 SALARIES AND WAGES	70,739.34	0.00	0.00	#DIV/0!	0.00	0	General Fund	Disbursed into category at end of fiscal year.
10-51-130 EMPLOYEE BENEFITS	34,026.32	0.00	0.00	#DIV/0!	0.00	0	General Fund	Disbursed into category at end of fiscal year.
10-51-250 EQUIP,SUPPLIES & MAINTENANCE	65,951.34	45,111.15	58,760.00	76.8%	60,148.20	27,200		\$10,200 (Cleaning & Maintenance Supplies), \$17,000 (HVAC Parts & Labor).
10-51-270 UTILITIES	60,184.30	34,388.28	78,303.00	43.9%	45,851.04	78,303	General Fund	Water, Power, Garbage, Natural Gas, Sewer. PW Department checking increase for HL&P.
10-51-620 CONTRACT SERVICES	5,787.72	14,512.08	21,618.00	67.1%	19,349.44	8,400	General Fund	\$1,500 (Boiler Control Access Points-TH & CC), \$500 (Yrly Fire/Ext Renewal & Inspections - all buildings), \$3,600 (Brivo Door Alarm Access Fee - all buildings), \$1,800 (Brivo Door Access Fee - Office, TH, CC, PW shop), \$1,000 (Commercial Sound & Lighting Contract Specialist - TH & CC).

**GENERAL FUND
EXPENDITURES**

(FY 2026 - Beginning Budget - Rough Draft)

	2024 ACTUAL	2025 YTD	2025 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
TOTALS:	236,689.02	94,011.51	158,681.00	59.2%	125,348.68	113,903	-44,778.00 -28.22%	

**GENERAL FUND
EXPENDITURES**

(FY 2026 - Beginning Budget - Rough Draft)

	2024 ACTUAL	2025 YTD	2025 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
<u>EQUIPMENT MAINTENANCE</u>								
10-53-110 SALARIES AND WAGES	79,580.75	0.00	0.00	#DIV/0!	0.00	0	General Fund	Disbursed into category at end of fiscal year.
10-53-130 EMPLOYEE BENEFITS	38,279.62	0.00	0.00	#DIV/0!	0.00	0	General Fund	Disbursed into category at end of fiscal year.
10-53-250 EQUIP,SUPPLIES & MAINTENANCE	159,026.83	70,343.03	109,840.00	64.0%	93,790.71	109,639	General Fund	\$2,500 (Automotive Software Update Large Trucks), \$3,500 (Replacement Batteries for Equipment/Cordless Tools), \$20,000 (General Shop Supplies), \$30,000 (Misc.Unknown Repairs), \$36,800 (Vehicle Replacement Tires), \$4,999 (Stock Tools for New Service Body/Truck), \$5,000 (Replacement Oil Filters, Replacement Oil for Bulk Drums, Windshield Fluid), \$2,000 (State Vehicle Inspections all City Vehicles), \$4,000 (Replacement Lights & Light Bars on Trucks), \$720 (Replacement Vehicle Decals), \$120 (Internet Access PW Shop).
10-53-260 FUEL	46,288.25	31,159.41	37,000.00	84.2%	41,545.88	37,000	General Fund	Diesel Fuel, Gas Guel, DEF
10-53-330 EDUCATION AND TRAINING	650.00	0.00	2,200.00	0.0%	0.00	2,200	General Fund	Equipment Safety Training.
10-53-740 CAPITAL OUTLAY - VEH. REPL.	90,000.00	0.00	90,000.00	0.0%	0.00	90,000		Transfer to CIP Fund.
TOTALS:	413,825.45	101,502.44	239,040.00	42.5%	135,336.59	238,839	-201.00 -0.08%	

**GENERAL FUND
EXPENDITURES**
(FY 2026 - Beginning Budget - Rough Draft)

	2024 ACTUAL	2025 YTD	2025 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
<u>PLANNING AND ZONING</u>								
10-55-110 SALARIES AND WAGES	298,672.77	272,358.38	383,901.00	70.9%	363,144.51	409,078	General Fund	Planning Director (40 hrs. wk.), Planner (32 hrs. wk.), Planning Assistant (40 hrs. wk.), (Part of wages will be booked to the water account quarterly). Includes 3% COLA increase plus up to 4% merit increase.
10-55-115 OVERTIME	11,308.08	7,457.82	18,000.00	41.4%	9,943.76	18,000	General Fund	Overtime hours paid out.
10-55-130 EMPLOYEE BENEFITS	128,307.20	123,519.26	135,341.00	91.3%	164,692.35	137,512	General Fund	Planning Director (40 hrs. wk.), Planner (32 hrs. wk.), Planning Assistant (40 hrs. wk.). Includes housing benefit for employees living in Wasatch County, and increase on taxes due to 3% COLA and up to 4% merit increase.
10-55-220 PUBLIC NOTICES	2,618.14	1,658.15	3,500.00	47.4%	2,210.87	3,500	General Fund	Wasatch Wave noticing.
10-55-240 OFFICE SUPPLIES AND EXPENSE	3,089.64	890.08	3,520.00	25.3%	1,186.77	5,060	General Fund	\$1,080 (Cell Phones - Michael & Katie-reimbursement), \$1,000 (Mycityinspector), \$480 (Adobe), \$2,500 (Paper, pens, ink cartridges, folders, binders, etc).
10-55-330 EDUCATION AND TRAINING	2,209.65	2,108.47	4,400.00	47.9%	2,811.29	4,400	General Fund	\$500 (Utah APA Fall Conference), \$2,700 (APA National Conference), \$1,200 (APA Conference - Utah Spring).
10-55-605 MEMBERSHIPS	746.00	0.00	446.00	0.0%	0.00	1,646	General Fund	\$446 (APA Membership Dues - Michael), \$1,200 (Bar Dues & CLE Requirements).
10-55-610 MISCELLANEOUS	1,137.91	9,383.22	8,000.00	117.3%	12,510.96	6,500	General Fund	\$2,000 (Open Space Committee, Trails and Parks Committee, Other), \$3,000 (Zoning Enforcement), \$1,500 (Planning Commission Meals).
10-55-620 CONTRACT SERVICES	0.00	9,933.00	10,000.00	99.3%	13,244.00	10,000	General Fund	\$3,819 (Regional Planning by Mountainland Association of Governments), \$4,361 (Regional Trails Planning by Mountainland Association of Governments), \$1,104 (County Grant Writer by Mountainland Association of Governments).
10-55-630 BOOKS & SUPPLIES	0.00	0.00	200.00	0.0%	0.00	200	General Fund	Book and Subscription Reserve

**GENERAL FUND
EXPENDITURES**

(FY 2026 - Beginning Budget - Rough Draft)

	2024 ACTUAL	2025 YTD	2025 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
10-55-735 CAPITAL OUTLAY - VEHIC REPL	1,500.00	0.00	1,500.00	0.0%	0.00	1,500	1,463	Transfer to CIP Fund. Vehicle Replacement.
TOTALS:	449,589.39	427,308.38	568,808.00	75.1%	569,744.51	597,396	28,588.00 5.03%	

**GENERAL FUND
EXPENDITURES**
(FY 2026 - Beginning Budget - Rough Draft)

	2024 ACTUAL	2025 YTD	2025 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
<u>BUILDING SAFETY</u>								
10-56-110 SALARIES AND WAGES	160,248.82	130,710.15	169,491.00	77.1%	174,280.20	185,429	General Fund	Building Safety Official (40 hrs. wk.), Permit Tech (40 hrs. wk.). Includes 2 month overlap for new Permit Tech for training. Includes 3% COLA increase and up to 4% merit increase.
10-56-115 OVERTIME	5,628.43	3,182.63	12,000.00	26.5%	4,243.51	12,000	General Fund	Overtime hours paid out.
10-56-130 EMPLOYEE BENEFITS	68,852.14	57,853.40	63,619.00	90.9%	77,137.87	73,856	General Fund	Building Safety Official (40 hrs. wk.), Permit Tech (40 hrs. wk.). Includes 1 month overlap for new Permit Tech for training. Includes housing benefit for employees living in Wasatch County, and increase on taxes due to 3% COLA and up to 4% merit increase.
10-56-230 MILEAGE	0.00	0.00	500.00	0.0%	0.00	500	General Fund	Use of personal vehicles when city vehicles are not available for use to travel to and from Training and meetings.
10-56-240 OFFICE SUPPLIES AND EXPENSE	6,951.53	4,245.62	7,500.00	56.6%	5,660.83	9,500	General Fund	\$2,100 (Office Supplies), \$2,500 (Data Software Contracts), \$1,500 (Plan Review Software), \$2,400 (Cell Phone services, cell phone replacement), \$1,000 (Clothing Allowance).
10-56-260 OUTSIDE PLAN REV & INSP	5,700.00	1,485.00	8,000.00	18.6%	1,980.00	5,000	General Fund	\$8,000 (Shums Coda or EdMole Inspection Coverage).
10-56-330 EDUCATION AND TRAINING	2,810.61	370.00	7,200.00	5.1%	493.33	4,500	General Fund	\$2,500 (2024 EduCode), \$500 (1-2 trainings, registration fees and per diem), \$500 (Team Building), \$1,000 (Testing & Certifications).
10-56-605 MEMBERSHIPS AND LICENSES	222.10	0.00	1,250.00	0.0%	0.00	1,250	General Fund	\$100 (Bonneville Chapter), \$200 (Utah Chapter - 2 Employees), \$150 (Beehive Chapter - 2 Employees), \$500 (ICC membership, 3yr, 2 voting members and 1 permit technician member), \$300 (UABOM).
10-56-630 BOOKS & SUPPLIES	0.00	0.00	1,850.00	0.0%	0.00	1,150	General Fund	\$950 (Digital Code Books Complete Online Collection), \$200 (Inspection Tools & Equipment).
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	5,679.00	0.00	5,679.00	0.0%	0.00	5,679	5,679	Transfer to CIP Fund. Requesting additional vehicle (See CIP - Other).

GENERAL FUND EXPENDITURES

(FY 2026 - Beginning Budget - Rough Draft)

	2024 ACTUAL	2025 YTD	2025 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
TOTALS:	256,092.63	197,846.80	277,589.00	71.3%	263,795.73	299,364	21,775.00 7.84%	
<u>PUBLIC HEALTH AND SAFETY</u>								
10-57-110 SALARIES AND WAGES	58,418.69	9,975.00	24,000.00	41.6%	13,300.00	27,000	General Fund	3 Crossing Guards.
10-57-130 EMPLOYEE BENEFITS	20,327.74	2,407.35	1,836.00	131.1%	3,209.80	2,066	General Fund	3 Crossing Guards. Includes housing benefit for employees living in Wasatch County.
10-57-250 SUPPLIES & MAINTENANCE	1,576.66	384.17	1,990.00	19.3%	512.23	1,990	General Fund	\$850 (Safety Cones), \$450 (Orange Safety Flags), \$690 (Orange Safety Vests and Jackets).
10-57-610 MISCELLANEOUS	1,413.63	1,713.05	2,600.00	65.9%	2,284.07	2,600	General Fund	\$2,000 (Wasatch County Emergency Mgmt Radios), \$600 (Wasatch County Emergency Mgmt Fair: Community Fair).
10-57-625 ANIMAL CONTROL MAINT COSTS	47,494.32	40,753.75	77,000.00	52.9%	54,338.33	77,000	General Fund	Billed by and paid to Heber City.
10-57-626 ANIMAL LICENSES	0.00	120.00	600.00	20.0%	160.00	600	Sale of Dog Licenses	Pass through to Heber City.
10-57-630 LAW ENFORCEMENT	24,717.00	24,071.93	500,000.00	4.8%	32,095.91	453,051	General Fund	\$391,551 (Law Enforcement), \$45,000 (Dispatch Services), \$15,000 (Additional Law Enforcement for Swiss Days - 50% Reimbursed by Swiss Days.), \$1,500 (Additional Law Enforcement for Independence Day - Hamlet Park).
10-57-670 BACKNET - TRAVEL	19,248.31	17,210.00	30,000.00	57.4%	22,946.67	30,000	Grant	Pass Through Account
10-57-675 BACKNET - EQUIP SUPPLIES OPER	50,070.59	44,323.16	25,000.00	177.3%	59,097.55	40,000	Grant	Pass Through Account
10-57-680 BACKNET - CONFIDENTIAL FUNDS	0.00	0.00	0.00	#DIV/0!	0.00	0	Grant	Pass Through Account
TOTALS:	223,266.94	140,958.41	663,026.00	21.3%	187,944.55	634,307	-28,719.00 -4.33%	
<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 Annually. We receive grant money that contributes to various projects in the city.
TOTALS:	25,000.00	25,000.00	25,000.00	100.0%	0.00	25,000	0.00 0.00%	

**GENERAL FUND
EXPENDITURES**
(FY 2026 - Beginning Budget - Rough Draft)

	2024 ACTUAL	2025 YTD	2025 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
<u>STREETS</u>								
10-60-110 SALARIES AND WAGES	163,497.95	0.00	0.00	#DIV/0!	0.00	0	Class C Road	Disbursed into category at end of fiscal year.
10-60-130 EMPLOYEE BENEFITS	76,536.29	0.00	0.00	#DIV/0!	0.00	0	Class C Road	Disbursed into category at end of fiscal year.
10-60-240 STREET SUPPLIES & MAINTENANCE	4,326.22	929.26	20,000.00	4.6%	1,239.01	23,500	Class C Road	Street, Sidewalks, and Trails Maintenance Supplies. \$3,500 (Watering controls for hanging baskets).
10-60-245 STORM DRAIN MAINTENANCE	11,239.75	2,172.50	10,000.00	21.7%	2,896.67	5,000	Class C Road	Routine Maintenance and Cleaning.
10-60-250 STREET SIGN SUPPLIES & MAIN	21,336.90	32,789.66	22,122.00	148.2%	43,719.55	10,000	Class C Road	\$10,000 (Misc. Street Signs and Posts). Telespar posts and post bases, pallet of cement, stop signs, yield signs, other required street signage. Mutcod High Intensity Reflectivity.
10-60-255 EQUIPMENT RENTAL AND LEASE	30,357.41	21,111.48	23,700.00	89.1%	28,148.64	27,875	Class C Road	\$11,250 (Cat 420 Backhoe and Front End Loader - 1st leased); \$ 5,625.00 (Cat 420 Backhoe and Front End Loader - 2nd leased); \$2,250.00 (Cat 306 Min Excavator - 3rd leased); \$ 2,250.00 (Cat 279 Tracked Skid Loader - 4th leased), \$2,500 (Misc. Equipment Rental), \$4,000 (12 Radios for Public Safety & Daily Operations).
10-60-330 EDUCATION AND TRAINING	0.00	0.00	1,650.00	0.0%	0.00	2,000	Class C Road	Flagger and Equipment Training.
10-60-470 STREET LIGHT UTILITIES	3,201.34	220.73	1,700.00	13.0%	294.31	1,750	Class C Road	\$500 (Valais Park entrance light and River Road roundabout), \$1,200 (Street Light Pole Insurance).
10-60-480 ROAD MATERIALS	29,452.35	19,026.77	86,008.00	22.1%	25,369.03	78,000	Class C Road	\$25,000 (White Salt for De-Icing), \$25,000 (Red Salt for De-Icing), \$3,000 (Ice Melt for Side Walks & Concrete), \$10,000 (Road Base for shouldering roads), \$5,000 (Cold Mix Asphalt Individual Bags/48/Pallet), \$10,000 (Hot Asphalt).
10-60-620 CONTRACT SERVICES	31,027.52	15,631.75	122,000.00	12.8%	20,842.33	148,000	Class C Road	\$30,000 (Street Sweeping), \$50,000 (Storm Drain Culvert Cleaning), \$34,000 (Road Salt Hauling Redmond Utah), \$34,000 (Road Salt Hauling Broken Arrow).
TOTALS:	370,975.73	91,882.15	287,180.00	32.0%	122,509.53	296,125	8,945.00	

**GENERAL FUND
EXPENDITURES**

(FY 2026 - Beginning Budget - Rough Draft)

2024 ACTUAL	2025 YTD	2025 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
						3.11%	

**GENERAL FUND
EXPENDITURES**
(FY 2026 - Beginning Budget - Rough Draft)

	2024 ACTUAL	2025 YTD	2025 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
<u>PARKS AND RECREATION</u>								
10-70-110 SALARIES AND WAGES	239,283.70	0.00	0.00	#DIV/0!	0.00	0	General Fund	Disbursed into category at end of fiscal year.
10-70-130 EMPLOYEE BENEFITS	106,234.81	0.00	0.00	#DIV/0!	0.00	0	General Fund	Disbursed into category at end of fiscal year.
10-70-230 MILEAGE	0.00	0.00	960.00	0.0%	0.00	2,000	General Fund	Reimburse for use of personal vehicles traveling to training. Tree trimming & Lawn Maint. Care Training.
10-70-240 CONTRACT SERVICES	77,843.11	35,626.71	97,977.00	36.4%	47,502.28	93,343	General Fund	\$80,143 (Landscape and Mowing Contractors, \$7,200 (Colonial Flag Rotation), \$6,000 (Non advertised or planned items - Banner and Signage).
10-70-250 SUPPLIES AND MAINTENANCE	83,033.61	42,268.20	43,708.00	96.7%	56,357.60	26,500	General Fund	\$2,500 (Replacement Flags), \$3,000 (Fertilizer, Post, and Pre-Emergents), \$21,000 (Landscape and Grounds Maintenance Supplies).
10-70-255 EQUIPMENT RENTAL AND LEASE	9,012.50	17,250.00	23,700.00	72.8%	23,000.00	10,625	General Fund	\$5,625.00 (Cat 420 Backhoe and Front End Loader - 1st leased); \$2,250.00 (Cat 306 Min Excavator - 3rd leased); \$ 2,250.00 (Cat 279 Tracked Skid Loader - 4th leased)), \$500 (12 Radios for Public Safety & Daily Operations).
10-70-270 UTILITIES	14,883.32	11,266.50	21,000.00	53.7%	15,022.00	22,000	General Fund	\$9,996 (HLP Utilities), \$9,996 (Wasatch County Trash), \$1,008 (Midway City Culinary Water Utility), \$1,000 (Extra Dumps).
10-70-290 TRAILS	1,330.24	4,631.75	3,200.00	144.7%	6,175.67	0		Removed and put into 45-67-415 per Mayor.
10-70-330 EDUCATION AND TRAINING	316.68	1,655.60	7,708.00	21.5%	2,207.47	5,400	General Fund	\$3,000 (2 PW employees - weed certification training), \$1,500 (2 PW employees play ground certification training), \$600 (Mileage), \$300 (Food reimbursement for trainings).
10-70-620 TREE CITY USA	9,215.28	404.77	12,434.00	3.3%	539.69	15,000	General Fund	\$15,000 (6217 residents at \$2 ea person per year).
TOTALS:	541,153.25	113,103.53	210,687.00	53.7%	150,804.71	174,868		-35,819.00 -17.00%

**GENERAL FUND
EXPENDITURES**
(FY 2026 - Beginning Budget - Rough Draft)

	2024 ACTUAL	2025 YTD	2025 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
<u>CEMETERY</u>								
10-77-110 SALARIES AND WAGES	168,040.53	0.00	0.00	#DIV/0!	0.00	0	General Fund	Disbursed into category at end of fiscal year.
10-77-130 EMPLOYEE BENEFITS	59,310.88	0.00	0.00	#DIV/0!	0.00	0	General Fund	Disbursed into category at end of fiscal year.
10-77-250 EQUIP,SUPPLIES & MAINTENANCE	30,068.38	12,900.44	24,731.00	52.2%	17,200.59	20,620	General Fund	\$10,000 (Replacement Landscaping & Maintenance Materials), \$2,500 (Flowers and Baskets), \$120 (Internet Service Cemetery Building), \$5,000 (Spring Sod Replacement) \$3,000 (Computer Software Cemetery).
10-77-255 EQUIPMENT RENTAL AND LEASE	10,610.58	17,250.00	23,700.00	72.8%	23,000.00	22,375	General Fund	\$5,625.00 (Cat 420 Backhoe and Front End Loader - 2nd leased); \$9,000.00 (Cat 306 Min Excavator - 3rd leased); \$ 2,250.00 (Cat 279 Tracked Skid Loader - 4th leased)), \$5,000 (Misc. Equipment Rental), \$500 (12 Radios for Public Safety & Daily Operations).
10-77-270 UTILITIES	4,615.25	3,416.32	11,608.00	29.4%	4,555.09	11,608	General Fund	\$6,600 (HLP Utility), \$2,200 (Wasatch County Trash), \$1,008 (Midway City Culinary), \$800 (Septic Tank Pumping Service), \$1,000 (Memorial Day Flower/Junk Bin).
10-77-620 CONTRACT SERVICES	10,913.92	23,971.55	26,924.00	89.0%	31,962.07	26,924	General Fund	\$22,800 (Cemetery Grounds Mowing, spraying, landscaping services), \$480 (Colonial Flag Rotation).
TOTALS:	283,559.54	57,538.31	86,963.00	66.2%	76,717.75	81,527		-5,436.00 -6.25%

**GENERAL FUND
EXPENDITURES**
(FY 2026 - Beginning Budget - Rough Draft)

	2024 ACTUAL	2025 YTD	2025 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
<u>TOURISM AND CULTURE</u>								
10-78-330 TREE LIGHTING	34,370.73	38,482.95	39,800.00	96.7%	51,310.60	39,800	General Fund	\$27,000 (Tree Lighting), \$1,000 (Fireworks), \$300 (Santa), \$1,000 (Reindeer), \$4,000 (Candy), \$500 (Hoyt: Sound System), \$6,000 (Tree Lighting Party).
10-78-340 COMMUNITY DONATIONS	58,340.09	500.00	31,025.00	1.6%	666.67	31,025	General Fund	\$30,000 (Community Donations - HitnGiggle, Peace House, Christian Center, Encircle House, People's Choice Clinic, Wasatch Comm Foundation, CAPS, Caring Coalition, CJC Ginger Bread House - \$575, Gift Cards - \$600). \$500 for Memorial Hill.
10-78-350 TOURISM	20,576.94	19,881.28	44,933.00	44.2%	26,508.37	43,533	Transient Room Tax, Reimbursed.	\$10,000 (Tourism Event Grant), \$15,000 (Independence Day Fireworks, \$14,933 (Music on the Square Summer Series), \$3,600 (City Maps). Note: Swiss Days parking lot money is credited into this account.
10-78-355 FLOWERS	7,971.70	4,867.92	13,500.00	36.1%	6,490.56	13,500	General Fund	Flowers for Red Pots on Main - Summer, Red Pots Winter thru Spring, City Office flower boxes, Town Square Green hanging pots, Cemetery flowers, Park flowers.
10-78-360 EVENTS	5,982.63	127.96	5,000.00	2.6%	170.61	5,000	General Fund	\$500 (Hoyt: Sound & Maintenance for City Summer Functions), \$4,500 (Founders Day Clean Up Celebration (hot dogs, water melons, plates, utensils, cups, bounce house type items, ice for coolers, advertisement banners, trash bags for clean up).
10-78-560 HISTORIC PRESERVATION	13,410.66	-853.90	10,000.00	-8.5%	-1,138.53	10,000		Historic markers, production of a city historic walking tour, oral history preservation and website development.
10-78-610 MISCELLANEOUS	0.00	0.00	0.00	#DIV/0!	0.00	0		
TOTALS:	140,652.75	63,006.21	144,258.00	43.7%	84,008.28	142,858		-1,400.00 -0.97%

GENERAL FUND EXPENDITURES

(FY 2026 - Beginning Budget - Rough Draft)

	2024 ACTUAL	2025 YTD	2025 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
<u>TRANSFERS AND CONTRIBUTIONS</u>								
10-90-145 TRANSFER TO CDRA FUND	72,239.38	0.00	87,100.00	0.0%	0.00	0	Tax Revenue	Concludes December 2024 or \$1.2 million whichever comes first.
10-90-150 TRANSFER TO CIP FUND (STREETS)	816,832.00	0.00	792,820.00	0.0%	0.00	783,875		
Highway Tax						330,000	Highway Tax	
Class C Roads (Minus Streets Dept.)						203,875	Class C Road	
Road Improvements						250,000	General Fund	Minimum of \$250,000 Each Year.
10-90-155 TRANSFER TO ICE RINK FUND	117,647.00	0.00	162,781.00	0.0%	0.00	164,445		
10-90-160 TRANSFER TO CIP FUND (OTHER)	2,552,622.00	0.00	355,592.00	0.0%	0.00	276,520	General Fund	
Buildings						0	Rents - Bldgs.	
Special Events						0	Special Events	
Cemetery						0	Lots Sales	
TAP Tax						0	TAP Funds	
Trails						0	Trails Maint.	
Transient Room Tax						0	Transient Room Tax	
Resort Tax						0	Resort Tax	
Capital Projects						276,520	General Fund	
10-90-170 TRANSFER TO MBA FUND	207,110.61	0.00	347,294.00	0.0%	0.00	347,294	General Fund	\$320,455 (Open Space Bonds), \$1,400 (Insurance and Surety Bonds), \$25,000 (Open Space Small Parcel Land Fund). (Removed \$14k for Cemetery Bonds).
10-90-190 TRANSFER TO SOUVENIR SHOP FUND	99,502.74	0.00	41,837.00	0.0%	0.00	35,811		
10-90-980 UNAPPROPRIATED FUND BALANCE	0.00	0.00	0.00	#DIV/0!	N/A	0		
TOTALS:	3,865,953.73	0.00	1,787,424.00	0.0%	0.00	1,607,945	-179,479.00	
							-10.04%	
TOTAL FUND EXPENDITURES	8,197,048.84	3,697,645.54	7,338,831.00	50.4%	N/A	7,588,825	249,994.00	
							3.41%	

**GENERAL FUND
EXPENDITURES**

(FY 2026 - Beginning Budget - Rough Draft)

	2024 ACTUAL	2025 YTD	2025 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
REVENUE OVER EXPENDITURES	-902,329.54	2,379,809.11	-220,006.00		N/A	0		

**BACKNET FUND
RESERVES**

(FY 2026 - Beginning Budget - Rough Draft)

	CURRENT	OBLIGATED	REMAINING	COMMENTS
<u>RESERVES</u>				
15-11500 CASH IN CHECKING (ZIONS BANK)	131,356.95	11,370.00	142,726.95	
15-11-520 PETTY CASH	300.00	0.00	300.00	
	<u>131,656.95</u>	<u>11,370.00</u>	<u>143,026.95</u>	

BACKNET FUND REVENUE

(FY 2026 - Beginning Budget - Rough Draft)

	2024 ACTUAL	2025 YTD	2025 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
<u>RESTITUTION REVENUE</u>								
15-31-150 INTEREST EARNINGS REVENUE	46.03	23.07	25.00	92.3%	30.76	25	Restitution	
15-31-250 RESTITUTION REVENUE	0.00	106,056.62	305.00	34772.7%	141,408.83	305	Restitution	
TOTALS:	46.03	106,079.69	330.00	32145.4%	141,439.59	330.00	0.00 0.00%	
<u>TRANSFERS AND CONTRIBUTIONS</u>								
15-33-103 APPROPRIATED FUND BALANCE	0.00	0.00	11,370.00	0.0%	0.00	11,370	Restitution	
TOTALS:	0.00	0.00	11,370.00	0.0%	0.00	11,370	0.00 0.00%	
TOTAL FUND REVENUE	46.03	106,079.69	11,700.00	906.7%	N/A	11,700	0.00 0.00%	

BACKNET FUND EXPENDITURES

(FY 2026 - Beginning Budget - Rough Draft)

	2024 ACTUAL	2025 YTD	2025 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
<u>RESTITUTION EXPENDITURES</u>								
15-81-230 TRAVEL	0.00	1,682.68	1,700.00	99.0%	2,243.57	1,700	Restitution	
15-81-250 EQUIP, SUPPLIES & OPERATING	20.00	8,613.94	10,000.00	86.1%	11,485.25	10,000	Restitution	
TOTALS:	20.00	10,296.62	11,700.00	88.0%	N/A	11,700	0.00 0.00%	
<u>PROGRAM INCOME EXPENDITURES</u>								
15-82-230 TRAVEL	0.00	0.00	0.00	#DIV/0!	0.00	0	Program Income	
15-82-250 EQUIP, SUPPLIES & OPERATING	0.00	0.00	0.00	#DIV/0!	0.00	0	Program Income	
TOTALS:	0.00	0.00	0.00	#DIV/0!	0.00	0	0.00 #DIV/0!	
TOTAL FUND EXPENDITURES	20.00	10,296.62	11,700.00	88.0%	N/A	11,700	0.00 0.00%	
REVENUE OVER EXPENDITURES	26.03	95,783.07	0.00		N/A	0		

COMMUNITY DEVELOPMENT AND RENEWAL AGENCY FUND
REVENUE

(FY 2026 - Beginning Budget - Rough Draft)

		2024 ACTUAL	2025 YTD	2025 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
CONTRIBUTIONS AND TRANSFERS									
20-39-100	TRANSFER FROM GENERAL FUND	72,239.38	0.00	87,100.00	0.0%	0.00	<div>0</div>	Tax Revenue	Concludes December 2024 or \$1.2 million whichever comes first.
TOTALS:		72,239.38	0.00	87,100.00	0.0%	0.00	0	-87,100.00 -100.00%	
TOTAL FUND REVENUE		72,239.38	0.00	87,100.00	0.0%	N/A	0	-87,100.00 -100.00%	

**COMMUNITY DEVELOPMENT AND REVNEWAL AGENCY FUND
EXPENDITURES**

(FY 2026 - Beginning Budget - Rough Draft)

	2024 ACTUAL	2025 YTD	2025 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
<u>42 WEST MAIN STREET PROJECT</u>								
20-44-110 REAL PROPERTY TAX	0.00	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	0.00	0.00	1,000.00	0.0%	N/A	1,000	Tax Revenue	\$1,000 (Midway City - Personal Property Tax). Concludes December 2024 or \$1.2 million whichever comes first.
20-44-130 SALES AND USE TAX	83,934.56	0.00	55,000.00	0.0%	0.00	55,000	Tax Revenue	City. Concludes December 2024 or \$1.2 million whichever comes first.
20-44-140 RESORT TAX	-12,220.18	0.00	29,000.00	0.0%	0.00	29,000	Tax Revenue	City. Concludes December 2024 or \$1.2 million whichever comes first.
TOTALS:	71,714.38	0.00	87,100.00	0.0%	N/A	87,100	0.00 0.00%	
<u>STATE PARK PROJECT</u>								
20-46-130 SALES AND USE TAX	0.00	0.00	0.00	#DIV/0!	0.00	0	Tax Revenue	Amount not yet determined.
20-46-140 RESORT TAX	0.00	0.00	0.00	#DIV/0!	0.00	0	Tax Revenue	Amount not yet determined.
TOTALS:	0.00	0.00	0.00	#DIV/0!	N/A	0	0.00 #DIV/0!	
TOTAL FUND EXPENDITURES	71,714.38	0.00	87,100.00	0.0%	N/A	87,100	0.00 0.00%	
REVENUE OVER EXPENDITURES	525.00	0.00	0.00		N/A	-87,100		

**MUNICIPAL BUILDING AUTHORITY FUND
RESERVES**

(FY 2026 - Beginning Budget - Rough Draft)

	CURRENT	OBLIGATED	REMAINING	COMMENTS
<u>RESERVES</u>				
41-11610 PTIF - OPEN SPACE	2,082,791.81	-1,000,599.76	1,082,192.05	
41-11618 PTIF - MBA UTAH BOND FUND	18,532.04	0.00	18,532.04	
	<u>2,101,323.85</u>	<u>-1,000,599.76</u>	<u>1,100,724.09</u>	

**MUNICIPAL BUILDING AUTHORITY FUND
REVENUE**

(FY 2026 - Beginning Budget - Rough Draft)

	2024 ACTUAL	2025 YTD	2025 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
<u>INTEREST EARNINGS</u>								
41-36-100 INTEREST EARNINGS	123,414.35	66,031.25	1,000.00	6603.1%	88,041.67	1,000		
TOTALS:	123,414.35	66,031.25	1,000.00	6603.1%	88,041.67	1,000	0.00 0.00%	
<u>CONTRIBUTIONS AND TRANSFERS</u>								
41-39-200 APPROPRIATED FUND BALANCE	0.00	0.00	1,000,600.00	0.0%	0.00	1,000,600		Open Space Preservation
41-39-210 TRANSFER FROM GENERAL FUND	207,110.61	0.00	347,294.00	0.0%	0.00	347,294	General Fund	\$320,455 (Open Space Bonds), \$1,400 (Insurance and Surety Bonds), \$25,000 (Open Space Small Parcel Land Fund). (Removed \$14k for Cemetery Bonds).
TOTALS:	207,110.61	0.00	1,347,894.00	0.0%	0.00	1,347,894	-0.24 0.00%	
TOTAL FUND REVENUE	330,524.96	66,031.25	1,348,894.00	4.9%	88,041.67	1,348,893.76	-0.24	

**MUNICIPAL BUILDING AUTHORITY FUND
EXPENDITURES**

(FY 2026 - Beginning Budget - Rough Draft)

	2024 ACTUAL	2025 YTD	2025 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
<u>OPEN SPACE PRESERVATION</u>								
41-44-110 ALBERT KOHLER LEGACY FARM	0.00	0.00	0.00	#DIV/0!	N/A	0	Reserves	
41-44-130 KEM GARDNER PROPERTIES	0.00	0.00	1,000,000.00	0.0%	N/A	1,000,000	Reserves	
41-44-150 MOUNTAIN SPA	0.00	0.00	0.00	#DIV/0!	N/A	0	Reserves	
41-44-650 SMALL PARCEL PRES FUND	0.00	0.00	25,000.00	0.0%	N/A	25,000	General Fund	Small Parcel Preservation Fund.
TOTALS:	0.00	0.00	1,000,000.00	0.0%	N/A	1,025,000	25,000.00	2.50%
<u>DEBT SERVICE</u>								
41-47-810 OPEN SPACE BOND - PRINCIPAL	185,000.00	0.00	185,000.00	0.0%	N/A	185,000	General Fund	
41-47-815 OPEN SPACE BOND - INTEREST	137,293.76	64,021.88	137,294.00	46.6%	N/A	137,294	General Fund	
41-47-827 CEMETERY BOND - PRINCIPAL	0.00	0.00	0.00	#DIV/0!	N/A	0	General Fund	Paid in full.
41-47-829 CEMETERY BOND - INTEREST	0.00	0.00	0.00	#DIV/0!	N/A	0	General Fund	Paid in full.
TOTALS:	322,293.76	64,021.88	322,294.00	19.9%	N/A	322,294	-0.24	0.00%
<u>OTHER</u>								
41-48-510 INSURANCE AND SURETY BONDS	0.00	0.00	1,400.00	0.0%	N/A	1,400	General Fund	
41-48-520 PROFESSIONAL SERVICES	-1,107.26	-1,061.21	200.00	-530.6%	N/A	200	Reserves	
TOTALS:	-1,107.26	-1,061.21	1,600.00	-66.3%	N/A	1,600	0.00	0.00%
TOTAL FUND EXPENDITURES	321,186.50	62,960.67	1,323,894.00	4.8%	N/A	1,348,894	24,999.76	1.89%
REVENUE OVER EXPENDITURES	9,338.46	3,070.58	25,000.00		N/A	0		

**CAPITAL IMPROVEMENT PROJECTS FUND
RESERVES**

(FY 2026 - Beginning Budget - Rough Draft)

		CURRENT	OBLIGATED	REMAINING	COMMENTS
<u>RESERVES</u>					
45-11600	PTIF - CIP	3,757,309.60	-2,776,068.00	981,241.60	Public Treasurers' Investment Fund (PTIF). (\$20k moved to Parks annually for future projects).
45-29805	Buildings	36,160.00	-30,000.00	6,160.00	
45-29810	Cemetery	335,847.39	-60,000.00	275,847.39	
45-29815	Parks	37,337.50	-18,510.00	18,827.50	
45-29817	Parking	100,000.00	0.00	100,000.00	
45-29820	Trails	20,000.00	0.00	20,000.00	
45-29822	TAP Tax	119,874.74	0.00	119,874.74	2024 Unspent TAP Tax money. Mayor and Council to determine how to be spent.
45-29825	Transient Room Tax	109,297.95	0.00	109,297.95	
45-29830	Vehicle Replacement (PW)	466,014.18	-214,700.00	251,314.18	
45-29835	Vehicle Replacement (Other)	23,225.00	-3,321.00	19,904.00	\$5,679 (Building Safety), \$1,500 (Planning), \$1,500 (Administrative).
45-11605	PTIF - TRAIL IMPACT RESTRICTED	48,440.74	52,043.00	100,483.74	Public Treasurers' Investment Fund (PTIF) - Restricted
45-11620	PTIF - PARK IMPACT RESTRICTED	60,116.59	65,000.00	125,116.59	Public Treasurers' Investment Fund (PTIF) - Restricted
45-11625	PTIF - PARKS CONTRIBUTION	89,711.78	0.00	89,711.78	Public Treasurers' Investment Fund (PTIF)
45-11635	PTIF - TRANS IMPACT FEE	785,176.88	188,000.00	973,176.88	Public Treasurers' Investment Fund (PTIF) - Restricted
45-11640	PTIF - ROADS	392,313.85	-11,375.00	380,938.85	Public Treasurers' Investment Fund (PTIF) - Restricted
		6,380,826.20	-2,808,931.00	3,571,895.20	

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.

289,756.39 Uncommitted amount in excess or deficit of the required reserve.

**CAPITAL IMPROVEMENT PROJECTS FUND
REVENUE**

(FY 2026 - Beginning Budget - Rough Draft)

	2024 ACTUAL	2025 YTD	2025 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
REVENUE								
45-30-100 INTEREST EARNINGS	219,615.55	174,872.92	155,000.00	112.8%	233,163.89	175,000		
45-30-110 INTEREST EARNINGS/PARKS	7,931.22	3,933.08	5,000.00	78.7%	5,244.11	5,000		
45-30-130 INTEREST EARNINGS/TRANS IMPACT	24,256.17	22,446.22	14,500.00	154.8%	29,928.29	23,000		
45-30-134 INTEREST EARNINGS/TRAIL IMPACT	21,067.47	817.30	18,000.00	4.5%	1,089.73	18,000		
45-30-150 PARKING GRANT	150,000.00	0.00	0.00	#DIV/0!	0.00	0		
45-30-200 MISCELLANEOUS	0.00	0.00	0.00	#DIV/0!	0.00	0		
45-30-260 TRAILS GRANT	350,000.00	540,000.00	750,000.00	72.0%	720,000.00	750,000		\$750,000 (Grant for Center Street Trail).
45-30-270 PARKS GRANT	0.00	0.00	0.00	#DIV/0!	0.00	60,000		Remaining balance to receive for the Activity Building Grant. (Received \$540k in April 2025). NOTE: Another potential grant of \$650,000 coming in as well, not been added in yet.
45-30-500 PARK IMPACT FEES	56,100.00	52,750.00	75,000.00	70.3%	70,333.33	60,000		60 New Construction (FY2026), (actual est is 60 for 2025) 75 New Construction (FY2025), 65 New Construction (FY2024), 50 New Construction (FY2023), 90 New Construction (FY2022), 70 New Construction (FY 2021), 70 New Construction (FY 2020), 50 New Construction (FY 2019), 70 New Construction (FY 2018), 83 New Construction (FY 2017), 80 New Construction (FY 2016).
45-30-505 PARK CONTRIBUTION	0.00	2,061.89	2,060.00	100.1%	2,749.19	0		Revenue received with annexations.
45-30-510 TRANS IMPACT FEES	173,479.00	143,940.00	206,250.00	69.8%	191,920.00	165,000		60 New Construction (FY2026), (actual est is 60 for 2025) 75 New Construction (FY2025), 65 New Construction (FY2024), 50 New Construction (FY2023), 90 New Construction (FY2022), 70 New Construction (FY 2021), 70 New Construction (FY 2020), 50 New Construction (FY 2019), 70 New Construction (FY 2018), 83 New Construction (FY 2017), 80 New Construction (FY 2016).

**CAPITAL IMPROVEMENT PROJECTS FUND
REVENUE**

(FY 2026 - Beginning Budget - Rough Draft)

	2024 ACTUAL	2025 YTD	2025 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
45-30-520 TRAILS IMPACT FEES	45,216.60	41,912.00	60,450.00	69.3%	55,882.67	48,360		60 New Construction (FY2026), (actual est is 60 for 2025) 75 New Construction (FY2025), 65 New Construction (FY2024), 50 New Construction (FY2023), 90 New Construction (FY2022), 70 New Construction (FY 2021), 70 New Construction (FY 2020), 50 New Construction (FY 2019), 70 New Construction (FY 2018), 83 New Construction (FY 2017), 80 New Construction (FY 2016).
45-30-600 GF (STREETS)	816,832.00	0.00	792,820.00	0.0%	0.00	783,875		
Highway Tax						330,000	Highway Tax	0
Class C Roads (Minus Streets Dept.)						203,875	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)	90,000.00	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)	2,552,622.00	0.00	355,592.00	0.0%	0.00	276,520	General Fund	From the PW Wages and Benefits moved to the Water Fund.
Buildings						0	Rents - Bldgs.	0
Special Events						0	Special Events	0
Cemetery						0	Lots Sales	0
TAP Tax						0	TAP Tax	0
Trails						0	Trails Maint.	0
Transient Room Tax						0	Transient Room Tax	0
Resort Tax						0	Resort Tax	0
Capital Projects						276,520	General Fund	0
45-30-891 APPROPRIATED FUND BALANCE	0.00	0.00	4,344,748.00	0.0%	N/A	5,170,421	CIP Reserves	



**CAPITAL IMPROVEMENT PROJECTS FUND
REVENUE**

(FY 2026 - Beginning Budget - Rough Draft)

	2024 ACTUAL	2025 YTD	2025 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS		
CIP - General						3,935,644		\$35,000 (Parking placeholder), \$25,000 (Sidewalk maint & grinding), \$10,000 (Glockinspill Repairs as per TY), \$5,000 (Camera System for the foyer of Community Center), \$5,000 (Camera System for Main Hall in Community Center), \$288,642 (Center Street Project (City Portion), \$234,135 (Road Cost), \$764,317 (Trail Cost), \$166,200 (Sewer Cost), \$1,037,100 (Activity Building), \$1,365,250 (Ice Rink Reconstruction).		
Buildings						30,000		\$30,000 (Electrical repairs all of Town Hall)		
Cemetery						60,000		\$50,000 (Placeholder for cemetery extension), \$10,000 (CIUP Enhancement software)		
Parks						18,510		\$12,000 (Boy and Horn Replacement Sign), \$6,510 (Alpenhof retained for construction)		
Parking										
Trails										
TAP Tax										
Transient Room Tax										
Vehicle Replacement (PW)						304,700		\$70,000 (350 Pickup - Jeff), \$15,700 (F150 4x4 Pickup), \$195,000 (Vacuum Storm Water - \$500,000 is budgeted in the water fund), \$3,000 (Plow Attachment for 1 ton Ford pickup), \$9,000 (New plow for truck), \$12,000 (Trailer to store Stage and Tents).		
Vehicle Replacement (Other)						12,000		\$12,000 (Trailer to store Stage and Tents).		
Trails Impact Fees						14,317		Center Street Trail		
Park Impact Fees										
Parks Annexation Contribution										
Transportation Impact Fees										

**CAPITAL IMPROVEMENT PROJECTS FUND
REVENUE**

(FY 2026 - Beginning Budget - Rough Draft)

	2024 ACTUAL	2025 YTD	2025 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
Roads						795,250		\$250,000 (Surface Treatments), \$60,000 (Road Striping, Cross Walks, Parking) \$20,000 (Traffic Tubes), \$45,000 (Kesco Light Pole), \$130,900 (Farm Road Water Project (City Portion), \$80,096 (Alfalfa Circle Water Project (City Portion), \$81,396 (Engineering for the projects), \$127,858 (Center Street Project (City Portion), \$20,000 (Main Street UDOT stop light), \$20,000 (Light Pole upgrade), \$10,000 (Main Street Gateway), \$50,000 (Warranty Road Work Repair), \$45,000 (Kesco Light Pole), \$284,810 (Center St Project), \$130,900 (Farm Rd), \$80,096 (Alfalfa Circle), 81,396 (Engineering), \$32,295 (Center Street Trail Project), \$90,000 (Relocate power poles), \$60,000 (Striping), \$50,000 (Wiring, etc. light poles).
TOTALS:	4,515,799.01	982,733.41	6,878,099.00	14.3%	N/A	7,633,855	755,756.00 10.99%	
TOTAL FUND REVENUE	4,515,799.01	982,733.41	6,878,099.00	14.3%	N/A	7,633,855	755,756.00 10.99%	

CAPITAL IMPROVEMENT PROJECTS FUND EXPENDITURES

(FY 2026 - Beginning Budget - Rough Draft)

	2024 ACTUAL	2025 YTD	2025 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
<u>PARKING</u>								
45-63-100 MAIN STREET	627,953.00	0.00	0.00	#DIV/0!	0.00	60,000	\$35,000 - PTIF CIP	\$35,000 (Parking Lot Placeholder), \$25,000 (Transfer to Parking fund at end of year).
TOTALS:	627,953.00	0.00	0.00	#DIV/0!	0.00	60,000	60,000.00 #DIV/0!	
<u>SIDEWALKS</u>								
45-64-700 SIDEWALK IMPROVEMENTS	2,945.00	0.00	25,000.00	0.0%	0.00	25,000	\$25,000 - PTIF CIP	Sidewalk maintenance projects. Grinding and Trip Hazards 10 Yr. Plan.
TOTALS:	2,945.00	0.00	25,000.00	0.0%	0.00	25,000	0.00 0.00%	
<u>BUILDINGS</u>								
45-65-204 TOWN HALL	181,844.86	5,905.00	36,382.00	16.2%	7,873.33	50,000	\$30,000 - PTIF Buildings, \$3,840 - PTIF CIP, \$6,160 - PTIF, \$10,000 - PTIF CIP, \$4,999 - PTIF CIP	\$10,000 (Glockenspiel Repairs as per TY), \$10,000 (Town Hall Kitchen), \$30,000 (Electrical repairs all of Town Hall)
45-65-215 COMMUNITY CENTER	67,884.25	33,764.39	147,606.00	22.9%	45,019.19	14,999	\$5,000 - CIP, \$5,000 - CIP	\$5,000 (Camera System for the foyer of Community Center), \$5,000 (Camera System for Main Hall in Community Center).
45-65-217 OFFICE BUILDING	8,228.00	0.00	4,000.00	0.0%	0.00	0		
45-65-223 MAINTENANCE BUILDING	5,793.42	510.69	103,449.00	0.5%	680.92	0		
45-65-235 TOWN SQUARE PAVILLION	-4,000.00	0.00	0.00	#DIV/0!	0.00	0		
TOTALS:	259,750.53	40,180.08	291,437.00	13.8%	53,573.44	64,999	-226,438.00 -77.70%	

STREETS

45-66-310	SURFACE TREATMENTS	161,365.15	189,432.91	250,000.00	75.8%	252,577.21	250,000	\$250,000 - PTIF Roads	\$250,000 (Surface Treatments)
45-66-333	2025 STREET PROJECTS	178,486.12	14,915.00	15,000.00	99.4%	19,886.67	20,000	\$20,000 - PTIF Roads	\$20,000 (Yearly Traffic Tube Study).
45-66-342	STREET STRIPING	48,271.40	0.00	60,000.00	0.0%	0.00	60,000	\$60,000 - PTIF Roads	\$60,000 (Road Striping, Cross Walks, Parking)
45-66-344	STORM DRAIN IMPROVEMENTS	0.00	0.00	0.00	#DIV/0!	0.00	0		
45-66-350	MAIN STREET	0.00	124,186.57	100,000.00	124.2%	165,582.09	0		
45-66-378	RIVER ROAD	0.00	225.00	50,000.00	0.5%	300.00	0		
45-66-380	SIGNAGE	0.00	0.00	0.00	#DIV/0!	0.00	0		
45-66-707	ROAD IMPROVEMENT PROJECTS	23,970.00	361,586.08	753,892.00	48.0%	482,114.77	753,892	\$45,000 - Roads, \$127,858 - Roads, \$130,900 - Roads, \$80,096 - Roads, \$81,396 - Roads, \$288,642 - CIP	\$45,000 (Kesco Light Pole), \$416,500 (Center Street Project (City Portion), \$130,900 (Farm Road Water Project (City Portion), \$80,096 (Alfalfa Circle Water Project (City Portion), \$81,396 (Engineering for the projects).
45-66-710	PEDESTRIAN & TRAFFIC SAFETY	9,186.77	1,496.64	15,000.00	10.0%	1,995.52	15,000		\$15,000 (Flashing Speed Limit Signs).
TOTALS:		412,092.67	690,345.56	1,228,892.00	56.2%	920,460.75	1,098,892	-130,000.00 -10.58%	

PARKS AND RECREATION

45-67-410	PARK PROJECTS	50,093.91	922.00	18,500.00	5.0%	1,229.33	18,500		\$14,000 (If 2024 project goes into FY 2025), \$4,500 (Memorial Hill Brivo Door System).
45-67-411	HAMLET PARK IMPROVEMENTS	225,730.22	2,878.81	36,500.00	7.9%	3,838.41	0		
45-67-412	ALPENHOF PARK IMPROVEMENTS	620,617.30	25,108.37	20,000.00	125.5%	33,477.83	6,510	\$6,510 - CIP Parks	Retained payment for Alpenhof construction. Will be paid in summer of 2025.
45-67-413	BURGI HILL PARK IMPROVEMENTS	292,867.00	922.00	4,500.00	20.5%	1,229.33	0		
45-67-414	NORTH CENTER STREET TRAIL	12,765.00	117,845.21	1,561,017.00	7.5%	157,126.95	1,164,652	\$1,150,335 - PTIF CIP, \$14,317 - Trail Impact	\$234,135 (Road Cost), \$764,317 (Trail Cost), \$166,200 (Sewer Cost). Note: \$750,000 grant reflected in revenue.
45-67-415	TRAILS	31,665.88	40,000.00	190,000.00	21.1%	53,333.33	45,000		
45-67-416	HOMESTEAD TRAIL COMPLETION	630,125.38	323,159.34	450,000.00	71.8%	430,879.12	0		
45-67-419	TOWN SQUARE IMPROVEMENTS	277,520.00	0.00	325,000.00	0.0%	0.00	2,402,350	\$1,037,100 - PTIF CIP, \$1,365,250 - PTIF CIP	\$1,037,100 (Activity Building), \$1,365,250 (Ice Rink Reconstruction) Note: \$60,000 grant reflected in CIP revenue, received \$540k in April 2025. Also, another potential grant of \$650,00 will be added to revenue if awarded.
45-67-420	IMPROVEMENTS	0.00	0.00	15,000.00	0.0%	0.00	12,000	\$12,000 - PTIF Parks	\$12,000 (Boy and Horn Replacement Sign).
TOTALS:		2,141,384.69	510,835.73	2,620,517.00	19.5%	681,114.31	3,649,012		1,028,495.00 39.25%

CEMETERY

45-68-512 IMPROVEMENTS	9,279.64	1,800.00	220,000.00	0.8%	2,400.00	65,000	\$50,000 - PTIF Cemetery, \$10,000 - PTIF Cemetery	\$50,000 (Placeholder for cemetery extension), \$10,000 (CIUP Enhancement software), \$5,000 (Placeholder for issues)
TOTALS:	9,279.64	1,800.00	220,000.00	0.8%	N/A	65,000	-155,000.00	-70.45%

OTHER

45-69-605 VEHICLES AND EQUIPMENT	281,970.98	276,196.87	419,902.00	65.8%	N/A	304,700	\$70,000 - Vehicles, \$195,000 - Vehicles, \$3,000 - Vehicles, \$9,000 - Vehicles, \$12,000 - Vehicles (Other)	\$70,000 (350 Pickup - Jeff), \$15,700 (F150 4x4 Pickup), \$195,000 (Vacuum Storm Water - \$500,000 is budgeted in the water fund), \$3,000 (Plow Attachment for 1 ton Ford pickup), \$9,000 (New plow for truck), \$12,000 (Trailer to store Stage and Tents).
45-69-606 IMPACT FEE FACILITIES PLAN	0.00	0.00	0.00	#DIV/0!	N/A	0		
TOTALS:	281,970.98	276,196.87	419,902.00	65.8%	N/A	304,700	-115,202.00	-27.44%

<u>TRANSFERS AND CONTRIBUTIONS</u>								
45-90-150	UNAPPROPRIATED FUND BALANCE	0.00	0.00	2,386,291.00	0.0%	N/A	2,361,490	
	Interest Earnings						175,000	
	Interest Earnings - Park Impact Fees						5,000	
	Interest Earnings - Trans. Impact Fees						23,000	
	Interest Earnings - Trails Impact Fees						18,000	
	Park Impact Fees						60,000	
	Parks Annexation Contribution						0	
	Transportation Impact Fees						165,000	
	Trail Impact Fees						48,360	
	Highway Tax						330,000	Highway Tax
	Class C Roads (Minus Streets Dept.)						203,875	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
	TAP Tax						0	TAP Tax To be spent on Arts, Parks, Trails
	Trails						0	Trails Maint.
	Transient Room Tax						0	Transient Room Tax
	Resort Tax						0	Resort Tax
	Capital Projects						984,576	General Fund
TOTALS:		0.00	0.00	2,386,291.00	0.0%	N/A	2,361,490	-24,801.00
								-1.04%
TOTAL FUND EXPENDITURES		3,735,376.51	1,519,358.24	7,192,039.00	21.1%	N/A	7,629,093	437,054.00
								6.08%
REVENUE OVER EXPENDITURES		780,422.50	-536,624.83	-313,940.00		N/A	4,762	

WATER FUND RESERVES

(FY 2026 - Beginning Budget - Rough Draft)

	CURRENT	OBLIGATED	REMAINING	COMMENTS
<u>RESERVES</u>				
51-11610 PTIF - WATER ACCOUNT	10,039,417.06	-3,152,081.00	6,887,336.06	Public Treasurers' Investment Fund (PTIF)
51-11613 PTIF - MIDWAY WATER LEASES	2,090,258.16	-80,000.00	2,010,258.16	Public Treasurers' Investment Fund (PTIF), Combine with PTIF - Water Account
51-11615 PTIF - WT SYSTEM IMPROVEMENT	1,907,906.63	-15,000.00	1,892,906.63	Public Treasurers' Investment Fund (PTIF) - Restricted
51-11616 PTIF - WATER IMPACT FEE	146,979.74	-126,279.74	20,700.00	Public Treasurers' Investment Fund (PTIF) - Restricted
	<u>14,184,561.59</u>	<u>-3,373,360.74</u>	<u>10,811,200.85</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.
			5,966,195.84	Uncommitted amount in excess or deficit of the required reserve.

**WATER FUND
REVENUE**
(FY 2026 - Beginning Budget - Rough Draft)

	2024 ACTUAL	2025 YTD	2025 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
REVENUE								
51-37-100 WATER SALES	1,058,829.20	815,442.24	1,050,000.00	77.7%	1,087,256.32	1,050,000		
51-37-120 WATER LEASES	126,025.56	104,645.99	127,700.00	81.9%	139,527.99	127,700		Includes leases of excess City water (Valais, Alpenhof, Hamlet, and Farms at Tate Lane). Includes M&I water leases (Brent Colwell, 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	10,872.00	8,352.00	12,000.00	69.6%	11,136.00	12,000		
51-37-140 COTTAGES ON GREEN PUMPING FEES	55,079.95	42,381.00	64,000.00	66.2%	56,508.00	64,000		
51-37-145 IRR. ASSESSMENT (CLASS B)	320,471.27	247,285.62	350,000.00	70.7%	329,714.16	350,000		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	2,825.00	1,625.00	1,800.00	90.3%	2,166.67	1,800		
51-37-170 INTEREST EARNINGS	775,632.04	456,867.89	450,000.00	101.5%	609,157.19	450,000		
51-37-200 WATER IMPACT FEE	131,867.00	129,000.00	172,500.00	74.8%	172,000.00	138,000		60 New Construction (FY2026), (actual est is 60 for 2025) 75 New Construction (FY2025), 65 New Construction (FY2024), 50 New Construction (FY2023), 90 New Construction (FY2022), 70 New Construction (FY 2021), 70 New Construction (FY 2020), 50 New Construction (FY 2019), 70 New Construction (FY 2018), 83 New Construction (FY 2017), 80 New Construction (FY 2016).
51-37-205 INTEREST EARNINGS/WATER IMPACT	8,873.36	2,531.96	13,000.00	19.5%	3,375.95	13,000		
51-37-210 WATER CONNECTION/HOOKUP	73,800.00	77,800.00	130,000.00	59.8%	103,733.33	130,000		
51-37-760 HEBER POWER & LIGHT DIVIDEND	0.00	0.00	0.00	#DIV/0!	0.00	0		Interest, HL&P Dividend (12.5% of \$300,000, dispersed qrtly). Removing from budget because we won't be receiving this.
51-37-910 APPROPRIATED FUND BALANCE	0.00	0.00	1,962,366.00	0.0%	N/A	3,524,361		

**WATER FUND
REVENUE**
(FY 2026 - Beginning Budget - Rough Draft)

	2024 ACTUAL	2025 YTD	2025 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
Water - General						3,152,081		\$2,403,667 (Center Street Trail Work), \$166,200 (Center Street Trail Sewer Portion), \$612,500 (600 N to Main laterals and main), \$42,625 (Alfalfa Circle main and laterals), \$51,641 (100 W Burgi valve cluster), \$26,641 (Pine Canyon & Burgi Lane valve cluster), \$126,087 (Overall Engineering).
Water Leases						80,000		M&I Water Lease, Cooperative Service Pymts
Water System Improvement						15,000		\$15,000 (Cottages on the Creek Meter Project).
Water Impact Fees						277,280		Center Street Trail Work
TOTALS:	2,564,275.38	1,885,931.70	4,333,366.00	43.5%	N/A	5,860,861	1,527,494.74 35.25%	
TOTAL FUND REVENUE	2,564,275.38	1,885,931.70	4,333,366.00	43.5%	N/A	5,860,861	1,527,494.74 35.25%	

WATER FUND EXPENDITURES

(FY 2026 - Beginning Budget - Rough Draft)

	2024 ACTUAL	2025 YTD	2025 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
<u>EXPENDITURES</u>								
51-40-110 SALARIES AND WAGES	174,592.44	0.00	360,832.00	0.0%	0.00	207,115	Water Fund	Moved 13% of PW Wages to Water Fund. Will true up at the end of the FY.
51-40-130 EMPLOYEE BENEFITS	54,736.22	0.00	25,181.00	0.0%	0.00	74,094	Water Fund	Moved 13% of PW Benefits to Water Fund. Will true up at the end of the FY.
51-40-240 OFFICE SUPPLIES AND EXPENSE	18,809.57	15,155.70	20,000.00	75.8%	20,207.60	20,000	Water Fund	\$3,500 (Bluestakes), \$5,000 (Water Billing and Postage), \$3,500 (Xpress Bill Pay/Credit Card Fees).
51-40-242 WATER TESTING	7,660.48	13,740.00	25,000.00	55.0%	18,320.00	25,000	Water Fund	\$15,000 (Water Testing and Sample Fees), \$10,000 (Lead and Copper City Wide Testing)
51-40-245 COMPUTER SUPPORT	6,341.04	71,535.00	77,300.00	92.5%	95,380.00	172,300	Water Fund	\$4,000 (SCADA System Software and Support, Radio License & Support), \$3,800 (Sensus software annual upgrade), \$4,000 (Sensus Software Upgrade), \$4,000 (Public Works Water Software/Computer Update), \$150,000 (GIS System Upgrade), \$5,000 (Computer Software Upgrades PW laptops and main computers), \$1,500 (Replacement Surface Computer - Ty).
51-40-250 EQUIP,SUPPLIES & MAINTANANCE	19,257.74	5,836.79	126,449.00	4.6%	7,782.39	826,276	Water Fund	\$31,500 (Water Pressure Reducing Station 8 Retrofits Services 7 locations), \$4,500 (Yearly Chlorinator Parts), \$1,000 (Update Solar Power Supply), \$10,000 (Replacement Water Service Type tools for Water Service vehicles), \$6,000 (Replacement Trash Pumps), \$1,500 (Electrical repairs Cottages on the Green pump house), \$4,500 (Misc Water Repairs Cottage on the Green Pump house), \$10,000 (D3500 Crane Truck Inspections of Crane and Body), \$40,000 (350 Pickup 60% water), \$20,000 (Service Body), \$28,000 (F150 4x4 Pickup), \$455,000 (Vacuum Truck with Jetter) , \$214,276 (Water Meter Sensor Tower, Software and Devices Upgrade).

**WATER FUND
EXPENDITURES**
(FY 2026 - Beginning Budget - Rough Draft)

	2024 ACTUAL	2025 YTD	2025 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
51-40-255 EQUIPMENT RENTAL\REPLACE	6,437.50	241,930.30	293,300.00	82.5%	322,573.73	39,875	Water Fund	\$5,625 (Cat 420 Backhoe and Front End Loader - 1st leased); \$ 11,250.00 (Cat 420 Backhoe and Front End Loader - 2nd leased); \$9,000.00 (Cat 306 Min Excavator - 3rd leased); \$ 9,000.00 (Cat 279 Tracked Skid Loader - 4th leased), \$11,250 each (4 - Wheeler Machinery Catapilar Equipment Leases 50%), \$2,500 (Misc Equipment Rental), \$5,000 (12 radios for public safety and daily operations).
51-40-260 REPAIRS, CONNECTIONS, EXTENSIONS	289,340.48	141,663.61	200,000.00	70.8%	188,884.81	200,000	Water Fund	Water Leak Repair Items, New Connection Supplies, New Water Meters. (Unexpected repairs).
51-40-270 UTILITIES	42,867.08	25,268.76	52,000.00	48.6%	33,691.68	52,000	Water Fund	Utilities for pump houses, water tanks, and spring sources.
51-40-310 PRO & TECHNICAL SERVICES	15,139.29	42,324.51	100,000.00	42.3%	56,432.68	100,000	Water Fund	\$20,000 (Legal Fees), \$27,360 (Engineering Fees).
51-40-330 EDUCATION AND TRAINING	16,502.09	5,246.03	12,000.00	43.7%	6,994.71	12,000	Water Fund	Water Certification Training & Conferences, Water Certification Upgrades.
51-40-340 IRR. ASSESSMENTS (CLASS A)	0.00	0.00	1,302.00	0.0%	0.00	1,302	Water Fund	\$1,100 (Assessment on all City owned Midway Irrigation Company water stock used for irrigation/outside purposes. Is also called a Class A water stock assessment.), \$50 (Island Ditch Water Assessment), \$152 (Provo River Distribution System).
51-40-350 IRR. ASSESSMENTS (CLASS B)	622,170.00	0.00	600,000.00	0.0%	0.00	600,000	Pass Through	Annual assessment on all water stock used for culinary purposes. All of this type of stock (Class B) owned by the City. Paid to the Midway Irrigation Company. Billed to water users. Is also call a Class B water stock assessment. Used to develop and manage sources of water as greater amounts of irrigation water are converted to culinary use.

**WATER FUND
EXPENDITURES**
(FY 2026 - Beginning Budget - Rough Draft)

	2024 ACTUAL	2025 YTD	2025 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
51-40-360 COOPERATIVE SERVICE PAYMENTS	91,316.30	46,620.25	80,000.00	58.3%	62,160.33	80,000	PTIF - Water Leases	Includes 9% of the City's total <u>base</u> culinary water billings each quarter. Amount determined no later than 30 days after the end of the quarter. Payment made no later than 60 days after the end of the quarter. Paid to the Midway Irrigation Company. Paid with revenue from base water rate. Used for O&M of secondary irrigation 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	0.00	0.00	7,500.00	0.0%	0.00	7,500	Water Fund	Utah Rural Water School, Sensus Technologies: Water Meter Software.
51-40-610 MISCELLANEOUS	444.67	2,190.87	8,000.00	27.4%	2,921.16	8,000	Water Fund	\$8,000 (Fuel for the FY used by water).
51-40-620 M&I WATER LEASE	54,825.99	56,049.04	55,000.00	101.9%	74,732.05	55,000	PTIF - Water Leases	158 AF of municipal and irrigation (M&I) water leased from the Wasatch County Special Service Area #1 for \$270 AF. \$42,660 paid annually before each calendar year.
51-40-650 DEPRECIATION	608,473.29	75,000.00	300,000.00	25.0%	100,000.00	300,000	Water Fund	
51-40-660 MISCELLANEOUS CLAIMS	0.00	267.00	30,000.00	0.9%	356.00	30,000	Water Fund	Miscellaneous Claims.
51-40-705 FY2025 SUMMER WATER PROJECTS	21,472.50	604,539.17	1,399,494.00	43.2%	806,052.23	3,429,361	\$3,152,081.26 - Water Fund, \$277,279.74 - Water Impact Fees	\$2,403,667 (Center Street Trail Work), \$166,200 (Center Street Trail Sewer Portion), \$612,500 (600 N to Main laterals and main), \$42,625 (Alfalfa Circle main and laterals), \$51,641 (100 W Burgi valve cluster), \$26,641 (Pine Canyon & Burgi Lane valve cluster), \$126,087 (Overall Engineering for project).
51-40-765 CAPITAL OUTLAY - FARM MEADOWS	0.00	0.00	170,501.00	0.0%	0.00	0		
51-40-777 CAPTIAL OUTLAY - RIVER ROAD	0.00	0.00	0.00	#DIV/0!	0.00	0		

WATER FUND EXPENDITURES

(FY 2026 - Beginning Budget - Rough Draft)

	2024 ACTUAL	2025 YTD	2025 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
51-40-778 CAPITAL OUTLAY - WATER SYSTEM	35,773.85	19,549.21	53,000.00	36.9%	26,065.61	15,000	\$15,000 - Water Improvement	\$15,000 (Cottages on the Creek Meter Project).
51-40-980 UNAPPROPRIATED FUND BALANCE	0.00	0.00	343,507.00	0.0%	0.00	151,000		
Water Leases						0		
Water System Improvements						0		
Water Impact Fees						138,000		
Interest Earnings - Water Impact Fees						13,000		
HL&P Dividend						0		
Surplus								
TOTALS:	2,086,160.53	1,366,916.24	4,341,366.00	31.5%	N/A	6,406,823	2,065,457.00	
							47.58%	
TOTAL FUND EXPENDITURES	2,086,160.53	1,366,916.24	4,341,366.00	31.5%	N/A	6,406,823	2,065,457.00	
							47.58%	
REVENUE OVER EXPENDITURES	478,114.85	519,015.46	-8,000.00		N/A	-545,962		

**ICE SHEET FUND
RESERVES**

(FY 2026 - Beginning Budget - Rough Draft)

		CURRENT	OBLIGATED	REMAINING	COMMENTS
<u>RESERVES</u>					
57-11-600	PTIF - ICE RINK	214,797.12	0.00	214,797.12	Public Treasurers' Investment Fund (PTIF).
		<u>214,797.12</u>	<u>0.00</u>	<u>214,797.12</u>	

**ICE SHEET FUND
REVENUE**

(FY 2026 - Beginning Budget - Rough Draft)

	2024 ACTUAL	2025 YTD	2025 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
<u>OPERATING REVENUE</u>								
57-37-700 CONCESSIONS	105,606.68	0.00	69,000.00	0.0%	0.00	69,000		Contractor reimburses City for day to day operating expenditures.
57-37-900 MISCELLANEOUS	8,638.41	7,002.70	5,400.00	129.7%	9,336.93	5,400		PTIF - Interest Earnings
TOTALS:	114,245.09	7,002.70	74,400.00	9.4%	0.00	74,400	0.00	
							0.00%	
<u>TRANSFERS AND CONTRIBUTIONS</u>								
57-39-150 TRANSFER FROM GENERAL FUND	117,647.00	0.00	161,381.00	0.0%	0.00	164,445	General Fund	
TOTALS:	117,647.00	0.00	161,381.00	0.0%	0.00	164,445	3,064.00	
							1.90%	
TOTAL FUND REVENUE	231,892.09	7,002.70	235,781.00	3.0%	N/A	238,845	3,064.00	
							1.30%	

ICE SHEET FUND EXPENDITURES

(FY 2026 - Beginning Budget - Rough Draft)

	2024 ACTUAL	2025 YTD	2025 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
<u>OPERATING EXPENDITURES</u>								
57-70-110 SALARIES - WAGES	63,986.11	66,193.53	86,840.00	76.2%	88,258.04	77,400		20 Seasonal Employees
57-70-130 EMPLOYEE BENEFITS	4,886.30	4,640.37	6,641.00	69.9%	6,187.16	7,145		20 Seasonal Employees (Employer paid SS & Medicare).
57-70-250 EQUIP, SUPPLIES & MAINT	59,161.49	13,282.51	40,000.00	33.2%	17,710.01	40,000		\$30,000 (Ice supplies and Chiller Maintenance Supplies, Zamboni parts), \$10,000 (Water for Making Ice-Bulk Water Rates).
57-70-280 UTILITIES	40,992.34	24,816.92	18,000.00	137.9%	33,089.23	30,000		\$2,000 (HLP Jul-Oct), \$10,200 (HLP Nov-Jun 2% power increase) Need to fix ratios still.
57-70-290 TELEPHONE	879.02	666.15	600.00	111.0%	888.20	600		Ice shack phone
57-70-297 DEPRECIATION EXPENSE	50,923.48	6,350.00	25,400.00	25.0%	N/A	25,400		Annual Depreciation
57-70-620 CONTRACT SERVICES	1,171.00	0.00	3,300.00	0.0%	N/A	3,300		Spring & Summer maintenance of chiller
TOTALS:	221,999.74	115,949.48	180,781.00	64.1%	N/A	183,845	3,064.00 1.69%	
<u>NON OPERATING EXPENDITURES</u>								
57-71-730 CAPITAL OUTLAY - IMPROVEMENTS	0.00	0.00	20,000.00	0.0%	0.00	20,000		\$20,000 (Place Holder for Capital Outlay Improvements).
57-71-740 CAPITAL OUTLAY EQUIPMENT	0.00	0.00	35,000.00	0.0%	0.00	35,000		Place holder for Capital Outlay Equipment.
TOTALS:	0.00	0.00	55,000.00	0.0%	0.00	55,000	0.00 0.00%	
<u>TRANSFERS AND CONTRIBUTIONS</u>								
57-90-980 UNAPPROPRIATED FUND BALANCE	0.00	0.00	0.00	#DIV/0!	0.00	0		
TOTALS:	0.00	0.00	0.00	#DIV/0!	0.00	0	0.00 #DIV/0!	
TOTAL FUND EXPENDITURES	221,999.74	115,949.48	235,781.00	49.2%	N/A	238,845	3,064.00 1.30%	
REVENUE OVER EXPENDITURES	9,892.35	-108,946.78	0.00		N/A	0		

**SOUVENIR SHOP
RESERVES**

(FY 2026 - Beginning Budget - Rough Draft)

	CURRENT	OBLIGATED	REMAINING	COMMENTS
<u>RESERVES</u>				
#REF!	#REF!	0.00	#REF!	
#REF!	#REF!	0.00	#REF!	

SOUVENIR SHOP REVENUE

(FY 2026 - Beginning Budget - Rough Draft)

	2024 ACTUAL	2025 YTD	2025 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
<u>OPERATING REVENUE</u>								
58-37-100 SALES	138,492.48	122,474.47	145,000.00	84.5%	163,299.29	145,000		
TOTALS:	138,492.48	122,474.47	145,000.00	84.5%	163,299.29	145,000	0.00	
							0.00%	
<u>NON OPERATING REVENUE</u>								
58-38-240 COST OF GOODS SOLD	-67,908.06	-50,517.12	-70,600.00	71.6%	-67,356.16	-90,000		
TOTALS:	-67,908.06	-50,517.12	-70,600.00	71.6%	-67,356.16	-90,000	-19,400.00	
							27.48%	
<u>TRANSFERS AND CONTRIBUTIONS</u>								
58-39-150 TRANSFER FROM GENERAL FUND	99,502.74	0.00	20,949.00	0.0%	0.00	35,811	General Fund	Note: Approx. \$35K inventory is in the shop.
TOTALS:	99,502.74	0.00	20,949.00	0.0%	0.00	35,811	14,862.00	
							70.94%	
TOTAL FUND REVENUE	170,087.16	71,957.35	95,349.00	75.5%	95,943.13	90,811	-4,538.00	
							-4.76%	

SOUVENIR SHOP EXPENDITURES

(FY 2026 - Beginning Budget - Rough Draft)

	2024 ACTUAL	2025 YTD	2025 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
<u>OPERATING EXPENDITURES</u>								
58-70-110 SALARIES AND WAGES	67,597.73	79,735.94	84,500.00	94.4%	106,314.59	58,968		1 FT, 6 PT , 50% of the 1 FT Employee wages & benefits get moved into Administrative Wages and Benefits. Includes a potential 3% COLA increase for all 7 employees and up to a 4% merit increase for 1 FT employee.
58-70-130 EMPLOYEE BENEFITS	22,281.21	29,534.05	17,486.00	168.9%	39,378.73	17,838		1 FT, 6 P/T, 50% of 1 FT Employee wages & benefits get moved into Administrative wages and benefits. Includes housing benefit for employees living in Wasatch County and increase on taxes due on 1 FT employees potential 3% COLA increase and up to a 4% merit increase.
58-70-140 OFFICE SUPPLIES AND EXPENSES	-1,520.58	3,911.15	6,400.00	61.1%	5,214.87	6,749		\$783 (Upgrade to Square for Retail - \$65 per month x 12 months), \$400 (Square Online Plus & Domain Name), \$36 (Go Daddy Domain), \$3,850 (Credit Card Processing Fees), \$200 (Christmas Bonus Gift Cards), \$240 (Annual Review Lunch), \$90 (Bonuses and Condolences Allowances), \$500 (Payroll Fees), \$100 (Qrtly staff meetings x \$25 each), \$100 (Swiss Days Volunteer Staff promotion), \$450 (Office supplies).
58-70-240 ADVERTISING AND MARKETING	3,229.68	2,133.97	3,793.00	56.3%	2,845.29	5,496		\$2,696 (2 separate adds in the HV Guide and Mtn Express Magazine), \$600 (Dasher Boards on Ice Rink), \$900 (Market Trip in Vegas), \$500 (Tourism & Visitor Center materials), \$300 (Business Cards and flyers), \$500 (Donations to local events).
58-70-250 EQUIPMENT, SUPPLIES, AND MAINT	5,289.24	2,140.16	4,348.00	49.2%	2,853.55	1,760		\$1,200 (Shopper bags & logo'd stickers, ribbons and tissue), \$320 (Displays), \$240 (Cleaning supplies).
TOTALS:	96,877.28	117,455.27	116,527.00	100.8%	N/A	90,811	-25,716.00 -22.07%	
<u>NON OPERATING EXPENDITURES</u>								

**SOUVENIR SHOP
EXPENDITURES**
(FY 2026 - Beginning Budget - Rough Draft)

	2024 ACTUAL	2025 YTD	2025 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
58-71-730 CAPITAL OUTLAY - IMPROVEMENTS	19,297.89	0.00	0.00	#DIV/0!	0.00	0		
TOTALS:	19,297.89	0.00	0.00	#DIV/0!	0.00	0	0.00	
							#DIV/0!	
<u>TRANSFERS AND CONTRIBUTIONS</u>								
58-90-980 UNAPPROPRIATED FUND BALANCE	0.00	0.00	0.00	#DIV/0!	0.00			
TOTALS:	0.00	0.00	0.00	#DIV/0!	0.00	0	0.00	
							#DIV/0!	
TOTAL FUND EXPENDITURES	116,175.17	117,455.27	116,527.00	100.8%	N/A	90,811	-25,716.00 -22.07%	
REVENUE OVER EXPENDITURES	53,911.99	-45,497.92	-21,178.00		N/A	0		