FY 2026 Budget Amendment #2 Proposed – 11.18.2025

Mayor and Council,

The items below are included in the proposed FY 2026 Budget Amendment #2.

Item #1 – Increased quantity of New Builds from 60 to 75 (per Tex)

This increases Impact Fee Revenue in CIP by $68,340 and increases Impact Fee Revenue in the Water Fund by $34,500.

Item #2– Midway Main Street Parking Lot

Original budget amount $80,000 **Proposed new budget amount - $260,520**

$225,000 (Asphalt and finish work), $2,000 (Removal of existing fencing), $30,000 (Fencing), $3,520 (Landscaping-Trees/Installation)

Item #3 – Wages and Benefits

Wages and Benefits have been increased above the originally approved COLA and Merit increases in the following departments. Administrative, Public Works, and Building Safety. A few wage adjustments were made, the updated amounts have been entered into the budget spreadsheet, this info was provided by HR.

Item #4 – Unemployment Claim

An unexpected unemployment claim of $17,000 has been added to the budget in the Planning and Zoning Department GL#10-55-130.

Item #5 – Budget Adjustment for the following line items

Community Center: budgeted $18,499, proposed based on actual $22,472

Surface Treatments: budgeted $250,000, proposed based on actual $265,437

Bigler Lane GL#45-66-368: budgeted $0, proposed based on needed project $45,000

Alpenhof Park: budgeted $6,510.00, proposed $26,925 based on unfinished work from FY2025

Vehicles & Equipment: budgeted $109,700, proposed based on actual $141,121

Note: CIP Reserves – After obligation of currently budgeted CIP items and considering the addition of the above items, the CIP Fun #45-11600 will sit at approximately $309k remaining. There are roughly $5 million of obligated/budgeted projects that have not been completed yet. Please see updated proposed budget attached.

See complete updated budget attached.

Respectfully,

Nancy Simons

Financial Officer

FY 2026
Budget
Amendment #2

(11/18/2025)

GENERAL FUND
RESERVES
(FY 2026 - Budget Amendment #2 - Proposed 11.18.2025

		CURRENT	OBLIGATED	REMAINING	COMMENTS
RESERVES					
01-11120	CASH- XPRESS DEPOSIT ACCOUNT	118,846.41	0.00	118,846.41	Xpress Bill Pay
01-11130	CASH - GRAND VALLEY BANK	-36,352.32	0.00	-36,352.32	Grand Valley Bank
10-11610	PTIF - GENERAL ACCOUNT	123,921.33	0.00	123,921.33	Public Treasurers' Investment Fund (PTIF)
10-11620	PTIF - LEGAL FUND	352,477.03	0.00	352,477.03	Public Treasurers' Investment Fund (PTIF)
		558,892.45	0.00	558,892.45	
			5%	382,966.25	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%	2,680,763.75	

GENERAL FUND
REVENUE
(FY 2026 - Budget Amendment #2 - Proposed 11.18.2025

		2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
	TAXES								
10-31-100	PROPERTY TAX	1,039,166.36	10,730.25	1,250,000.00	0.9%	32,190.75	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)	328,808.02	9,435.94	400,000.00	2.4%	28,307.82	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	35,777.16	13,397.29	40,000.00	33.5%	40,191.87	40,000		Tax on automobiles, boats, snowmobiles, etc.
10-31-200	TAX REDEMPTION	51,824.89	7,305.44	35,000.00	20.9%	21,916.32	35,000		Taxes collected for prior years.
10-31-205	PENALTIES AND INTEREST	1,615.89	625.10	2,000.00	31.3%	1,875.30	2,000		Interest received on delinquent property taxes.
10-31-210	PROPERTY TAX REFUND	0.00	-47.81	-1,000.00	4.8%	-143.43	-1,000		
10-31-300	SALES AND USE TAXES	1,519,238.47	565,310.48	1,500,000.00	37.7%	1,695,931.44	1,500,000		**Review at the end of the first quarter of the fiscal year.**
10-31-400	FRANCHISE TAXES	583,341.78	166,225.27	550,000.00	30.2%	498,675.81	550,000		CenturyLink, Comcast, HL&P, Dominion, and Telecommunications Tax. $9,600 (Verizon Cell Tower Lease).
10-31-500	TRANSIENT ROOM TAX	110,287.91	41,725.18	135,000.00	30.9%	125,175.54	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	1,216,541.67	492,545.14	1,200,000.00	41.0%	1,477,635.42	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	352,188.56	142,973.26	330,000.00	43.3%	428,919.78	330,000		Transferred to CIP Fund. **Review at the end of the first quarter of the fiscal year. GL 45-30-600**
10-31-800	TAP FUNDS	111,820.97	75,990.72	200,000.00	38.0%	227,972.16	200,000		TAP revenue. Mayor and Council to determine how funds will be used. Pass through to 10-78-370.
	TOTALS:	5,238,790.71	1,450,225.54	5,441,000.00	26.7%	N/A	5,641,000	200,000.00	
								3.68%	

GENERAL FUND
REVENUE

(FY 2026 - Budget Amendment #2 - Proposed 11.18.2025

		2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
	LICENSES AND PERMITS								
10-32-100	BUSINESS LICENSES AND PERMITS	31,624.50	11,125.00	25,000.00	44.5%	33,375.00	25,000		Does not include Swiss Days. Includes off-square 3rd party vendors throughout the year.
10-32-110	SIGN PERMITS	100.00	30.00	100.00	30.0%	90.00	100		
10-32-200	RE-INSPECTION FEE	0.00	0.00	0.00	#DIV/0!	0.00	0		
10-32-210	BUILDING PERMITS	530,503.09	187,705.59	475,000.00	39.5%	563,116.77	475,000		
10-32-211	PLAN CHECK, DEPOSITS & OTHER	352,850.67	125,415.07	300,000.00	41.8%	376,245.21	300,000		
10-32-212	CITY SURCHARGE	796.74	280.39	800.00	35.0%	841.17	800		
10-32-230	ROAD EXCAVATION INSPECTION FEE	5,500.00	1,000.00	3,500.00	28.6%	3,000.00	3,500		$500 per road cut.
10-32-250	ANIMAL LICENSES	2,000.00	430.00	725.00	59.3%	1,290.00	725		Pass through to Heber City. GL 10-57-626
	TOTALS:	923,375.00	325,986.05	805,125.00	40.5%	N/A	805,125	0.00 0.00%	
	INTERGOVERNMENTAL REVENUE								
10-33-560	CLASS "C" ROAD FUNDS	511,910.47	138,014.17	500,000.00	27.6%	414,042.51	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	112,000.62	18,275.67	70,000.00	26.1%	54,827.01	70,000		Pass through.
	TOTALS:	623,911.09	156,289.84	570,000.00	27.4%	468,869.52	570,000	0.00 0.00%	

GENERAL FUND
REVENUE
(FY 2026 - Budget Amendment #2 - Proposed 11.18.2025

		2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
	SERVICES								
10-34-430	MSD - ADMINISTRATION	69,662.49	10,305.26	40,000.00	25.8%	30,915.78	40,000		Paid quarterly. Reimbursement for expenses are reflected in GL #10-47-110 and 10-47-130.
10-34-435	MSD - PUBLIC WORKS	61,635.94	2,454.02	33,000.00	7.4%	7,362.06	33,000		Paid quarterly. Reimbursement for expenses.
10-34-740	ZONING AND DEVELOPMENT FEES	36,468.00	4,390.50	63,000.00	7.0%	13,171.50	63,000		
10-34-743	DEVELOPMENT ENGINEERING FEES	188,439.18	60,075.00	250,000.00	24.0%	180,225.00	250,000		Pass through to City Engineer. Expenditures are shown in GL #10-45-672
10-34-744	DEVELOPMENT LEGAL FEES	16,073.01	3,104.94	55,000.00	5.6%	9,314.82	55,000		Pass through to City Attorney. Expenditures are shown in GL #10-45-612.
10-34-830	BURIAL AND ASSESSMENTS	62,075.00	16,750.00	55,500.00	30.2%	50,250.00	55,500		Just burials (opening and closing).
	TOTALS:	434,353.62	97,079.72	496,500.00	19.6%	291,239.16	496,500	0.00	
								0.00%	

GENERAL FUND
REVENUE

(FY 2026 - Budget Amendment #2 - Proposed 11.18.2025

		2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
	MISCELLANEOUS								
10-36-100	INTEREST EARNINGS	25,317.53	5,999.40	20,000.00	30.0%	17,998.20	20,000		
10-36-200	RENTS - BUILDINGS	7,200.00	1,800.00	7,200.00	25.0%	5,400.00	7,200		Paper N Felt rental space
10-36-201	TOWN HALL RENT	14,755.00	6,050.00	14,000.00	43.2%	18,150.00	14,000		Should be used for building repairs and improvements.
10-36-202	COMMUNITY CENTER RENT	8,380.00	1,400.00	6,000.00	23.3%	4,200.00	6,000		Should be used for building repairs and improvements.
10-36-203	OFFICE BUILDING RENT	16,000.00	6,000.00	24,000.00	25.0%	18,000.00	24,000		Office/exp rental from Timp Engineering
10-36-204	TOWN SQUARE PAVILLION RENTAL	650.00	-100.00	100.00	-100.0%	-300.00	100		Should be used for building repairs and improvements.
10-36-205	SPECIAL EVENTS	3,050.00	2,775.00	3,100.00	89.5%	8,325.00	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	485.00	200.00	1,200.00	16.7%	600.00	1,200		Should be used for park maintenance.
10-36-212	CENTENNIAL PARK RENT	850.00	250.00	400.00	62.5%	750.00	400		Should be used for park maintenance.
10-36-213	HAMLET PARK RENT	1,025.00	375.00	350.00	107.1%	1,125.00	350		Should be used for park maintenance.
10-36-214	BURGI HILL PARK RENT	575.00	350.00	750.00	46.7%	1,050.00	750		Should be used for park maintenance.
10-36-215	ALPENHOF PARK RENT	25.00	0.00	100.00	0.0%	0.00	100		
10-36-520	BOND/DEPOSIT FORFEITURE	-200.00	0.00	3,400.00	0.0%	0.00	3,400		
10-36-720	CEMETERY LOT SALES	80,500.00	5,900.00	60,000.00	9.8%	17,700.00	60,000		Transfer to CIP Fund.
10-36-900	MISCELLANEOUS	32,183.50	40,424.00	6,100.00	662.7%	121,272.00	6,100		Note: 2025 Includes money received from truck sale.
	TOTALS:	190,796.03	71,423.40	146,700.00	48.7%	214,270.20	146,700	0.00	
								0.00%	

GENERAL FUND
REVENUE
(FY 2026 - Budget Amendment #2 - Proposed 11.18.2025

		2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
	CONTRIBUTIONS AND TRANSFERS								
10-39-910	APPROPRIATED FUND BALANCE	0.00	0.00	0.00	#DIV/0!	N/A	0		
	TOTALS:	0.00	0.00	0.00	#DIV/0!	0.00	0	0.00	
								#DIV/0!	
	TOTAL FUND REVENUE	7,411,226.45	2,101,004.55	7,459,325.00	28.2%	N/A	7,659,325	200,000.00	
								2.68%	
							5%	382,966.25	
							35%	2,680,763.75	

GENERAL FUND
EXPENDITURES
(FY 2026 - Budget Amendment #2 - Proposed 11.18.2025

		2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
	MAYOR AND COUNCIL								
10-41-110	SALARIES AND WAGES	107,887.84	36,861.14	114,394.00	32.2%	110,583.42	114,394	General Fund	Mayor, Council. Each year will receive same COLA increase as staff. Includes 3% COLA increase.
10-41-130	EMPLOYEE BENEFITS	8,253.40	2,819.92	13,698.00	20.6%	8,459.76	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	4,540.47	1,227.83	6,600.00	18.6%	3,683.49	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	3,364.57	3,049.78	7,000.00	43.6%	9,149.34	7,000	General Fund	Appreciation socials in January and/or June.
10-41-330	EDUCATION AND TRAINING	0.00	415.00	1,000.00	41.5%	1,245.00	1,000	General Fund	
10-41-610	MISCELLANEOUS	8,639.26	2,138.98	8,000.00	26.7%	6,416.94	8,000	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	4,517.04	0.00	4,550.00	0.0%	0.00	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:	137,202.58	46,512.65	157,642.00	29.5%	N/A	157,642	0.00	
								0.00%	

GENERAL FUND
EXPENDITURES
(FY 2026 - Budget Amendment #2 - Proposed 11.18.2025

		2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
	ADMINISTRATIVE								
10-43-125	SALARIES AND WAGES	487,590.59	169,006.72	587,055.00	28.8%	507,020.16	600,064	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	227,893.14	74,359.17	199,572.00	37.3%	223,077.51	202,324	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	17,573.87	4,855.06	16,000.00	30.3%	14,565.18	16,000	General Fund	Overtime hours paid out.
10-43-210	BOOKS,SUB AND MEMBERSHIPS	29,953.98	609.55	44,110.00	1.4%	1,828.65	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), $13,052 (MAG).
10-43-220	PUBLIC NOTICES	2,025.92	0.00	3,500.00	0.0%	0.00	3,500	General Fund	Public Notices
10-43-230	MILEAGE	478.80	0.00	2,000.00	0.0%	0.00	2,000	General Fund	Conferences and meetings outside of County when city vehicle isn't available ($.70 per mile - 2025).
10-43-240	OFFICE SUPPLIES AND EXPENSE	24,704.84	4,860.39	33,250.00	14.6%	14,581.17	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	17,057.92	5,859.30	17,100.00	34.3%	17,577.90	17,100	General Fund	$9,100 (Jive), $8,000 (Century Link)
10-43-330	EDUCATION AND TRAINING	2,946.21	617.52	6,000.00	10.3%	1,852.56	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 - Budget Amendment #2 - Proposed 11.18.2025

		2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
10-43-510	INSURANCE AND SURETY BONDS	91,550.72	70,621.61	90,178.00	78.3%	211,864.83	90,178	General Fund	$86,818 (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	81.28	458.48	1,550.00	29.6%	1,375.44	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:	903,357.27	331,247.80	1,001,815.00	33.1%	N/A	1,017,576	15,761.00	
								1.57%	

GENERAL FUND
EXPENDITURES
(FY 2026 - Budget Amendment #2 - Proposed 11.18.2025

		2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
	PROFESSIONAL SERVICES								
10-45-605	ACCOUNTING	15,400.00	1,500.00	18,000.00	8.3%	4,500.00	18,000	General Fund	
10-45-611	LEGAL - GENERAL	62,451.07	24,773.88	100,000.00	24.8%	74,321.64	100,000	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	21,480.42	4,489.59	50,000.00	9.0%	13,468.77	50,000	Reimbursed	Pass through Account. Revenue is shown in GL #10-34-744.
10-45-613	LEGAL - LITIGATION	363.80	0.00	20,000.00	0.0%	0.00	20,000	General Fund	
10-45-615	COMPUTER SERVICES	58,358.80	21,174.23	78,128.00	27.1%	63,522.69	78,128	General Fund	$3,500 x 12 months (IT expenses), $10,000 (Annual computer replacement), $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	0.00	13,500.00	11,000.00	122.7%	40,500.00	11,000	General Fund	
10-45-625	GRAPHICS SERVICES	0.00	600.00	0.00	#DIV/0!	1,800.00	0	General Fund	Unseen Powers, monthly graphics for the city. Unlimited requests per month.
10-45-672	ENGINEERING - GENERAL	36,180.00	14,982.50	50,000.00	30.0%	44,947.50	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	183,635.00	63,310.00	250,000.00	25.3%	189,930.00	250,000	Reimbursed	Pass through Account. Revenue is shown in GL #10-34-743
	TOTALS:	377,869.09	144,330.20	577,128.00	25.0%	432,990.60	577,128	0.00 0.00%	
	CONTRACT SERVICES								
10-47-110	SALARIES AND WAGES	50,272.87	21,111.09	58,822.00	35.9%	63,333.27	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	21,655.52	7,101.91	15,623.00	45.5%	21,305.73	15,623	Reimbursed	Becky Wood (100%). Reimbursement is reflected in GL #10-34-430
	TOTALS:	71,928.39	28,213.00	74,445.00	37.9%	84,639.00	74,445	0.00	

GENERAL FUND
EXPENDITURES
(FY 2026 - Budget Amendment #2 - Proposed 11.18.2025

2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
						0.00%	

GENERAL FUND
EXPENDITURES
(FY 2026 - Budget Amendment #2 - Proposed 11.18.2025

	2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
NON-DEPARTMENTAL								
10-50-116 PAYROLL CLEARING	0.00	0.00	0.00	#DIV/0!	0.00			
10-50-140 PUBLIC WORKS WAGES	87,624.87	390,041.82	966,369.00	40.4%	1,170,125.46	976,161	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	3,180.66	7,052.01	50,000.00	14.1%	21,156.03	50,000	General Fund	Overtime hours paid out. Increased 4.23.25.
10-50-150 PUBLIC WORK BENEFITS	33,440.98	177,038.93	413,550.00	42.8%	531,116.79	417,286	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	9,758.13	4,353.99	13,254.00	32.9%	13,061.97	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	15,235.87	6,996.36	16,200.00	43.2%	20,989.08	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	7,170.56	759.36	7,736.00	9.8%	2,278.08	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 - Budget Amendment #2 - Proposed 11.18.2025

		2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
10-50-250	OFFICE SUPPLIES AND EXPENSE	23,486.56	5,954.90	22,500.00	26.5%	17,864.70	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	92.50	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	8,015.89	366.26	13,470.00	2.7%	1,098.78	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	2,782.64	0.00	3,000.00	0.0%	0.00	3,000	General Fund	Service contracts for copiers and plotter.
	TOTALS:	190,788.66	592,563.63	1,539,079.00	38.5%	1,777,690.89	1,552,607	13,528.00	
								0.88%	
	BUILDINGS								
10-51-110	SALARIES AND WAGES	168,491.92	0.00	0.00	#DIV/0!	0.00	0	General Fund	To be dispersed at end of each year.
10-51-130	EMPLOYEE BENEFITS	44,183.70	0.00	0.00	#DIV/0!	0.00	0	General Fund	To be dispersed at end of each year.
10-51-250	EQUIP,SUPPLIES & MAINTENANCE	57,274.01	22,992.13	27,200.00	84.5%	68,976.39	27,200		$10,200 (Cleaning & Maintenance Supplies), $17,000 (HVAC Parts & Labor).
10-51-270	UTILITIES	48,223.04	35,499.27	78,303.00	45.3%	106,497.81	78,303	General Fund	Water, Power, Garbage, Natural Gas, Sewer.

GENERAL FUND
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		2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
10-51-620	CONTRACT SERVICES	18,457.08	531.00	8,400.00	6.3%	1,593.00	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).
	TOTALS:	336,629.75	59,022.40	113,903.00	51.8%	177,067.20	113,903	0.00 0.00%	

GENERAL FUND
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		2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
	EQUIPMENT MAINTENANCE								
10-53-110	SALARIES AND WAGES	89,077.39	0.00	0.00	#DIV/0!	0.00	0	General Fund	To be dispersed at end of each year.
10-53-130	EMPLOYEE BENEFITS	29,075.80	0.00	0.00	#DIV/0!	0.00	0	General Fund	To be dispersed at end of each year.
10-53-250	EQUIP,SUPPLIES & MAINTENANCE	82,029.34	14,822.28	59,639.00	24.9%	44,466.84	59,639	General Fund	$2,500 (Automotive Software Update Large Trucks), $3,500 (Replacement Batteries for Equipment/Cordless Tools), $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).
10-53-255	MISCELLANEOUS EQUIP SUPPLIES	0.00	0.00	50,000.00	0.0%	0.00	50,000		$30,000 (Misc. Unknown Repairs), $20,000 (General Shop Supplies).
10-53-260	FUEL	41,825.96	10,434.61	37,000.00	28.2%	31,303.83	37,000	General Fund	Diesel Fuel, Gas Guel, DEF
10-53-330	EDUCATION AND TRAINING	0.00	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:	332,008.49	25,256.89	238,839.00	10.6%	75,770.67	238,839	0.00 0.00%	

GENERAL FUND
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		2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
	PLANNING AND ZONING								
10-55-110	SALARIES AND WAGES	353,859.48	127,926.49	449,783.00	28.4%	383,779.47	449,783	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. Note: Includes a new Code Enforcement Officer.
10-55-115	OVERTIME	9,118.31	5,698.17	12,000.00	47.5%	17,094.51	12,000	General Fund	Overtime hours paid out.
10-55-130	EMPLOYEE BENEFITS	162,029.67	52,650.33	144,312.00	36.5%	157,950.99	161,312	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. (Unexpected $17,000 unemployment claim to be paid out)
10-55-220	PUBLIC NOTICES	2,400.50	48.57	3,500.00	1.4%	145.71	3,500	General Fund	Wasatch Wave noticing.
10-55-240	OFFICE SUPPLIES AND EXPENSE	3,744.71	3,489.15	5,060.00	69.0%	10,467.45	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	4,028.70	1,310.80	4,400.00	29.8%	3,932.40	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	50.00	1,646.00	3.0%	150.00	1,646	General Fund	$446 (APA Membership Dues - Michael), $1,200 (Bar Dues & CLE Requirements).
10-55-610	MISCELLANEOUS	10,122.91	620.45	6,500.00	9.5%	1,861.35	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	9,933.00	0.00	10,000.00	0.0%	0.00	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).

GENERAL FUND
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		2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
10-55-630	BOOKS & SUPPLIES	0.00	0.00	200.00	0.0%	0.00	200	General Fund	Book and Subscription Reserve
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:	557,483.28	191,793.96	638,901.00	30.0%	575,381.88	655,901	17,000.00	
								2.66%	

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		2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
	BUILDING SAFETY								
10-56-110	SALARIES AND WAGES	169,793.35	61,771.24	194,657.00	31.7%	185,313.72	195,100	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. Wage adjustment.
10-56-115	OVERTIME	4,280.23	199.86	7,000.00	2.9%	599.58	7,000	General Fund	Overtime hours paid out.
10-56-130	EMPLOYEE BENEFITS	71,601.55	19,261.65	75,828.00	25.4%	57,784.95	104,353	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. Benefit adjustment.
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	501.49	3,788.54	9,500.00	39.9%	11,365.62	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	4,710.00	3,562.50	5,000.00	71.3%	10,687.50	5,000	General Fund	$8,000 (Shums Coda or EdMole Inspection Coverage).
10-56-330	EDUCATION AND TRAINING	370.00	0.00	4,500.00	0.0%	0.00	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	0.00	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	1,150.00	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

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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.
	TOTALS:	256,935.62	88,583.79	305,564.00	29.0%	265,751.37	334,532	28,968.00 9.48%	
	PUBLIC HEALTH AND SAFETY								
10-57-110	SALARIES AND WAGES	50,859.78	3,925.90	38,600.00	10.2%	11,777.70	38,600	General Fund	3 Crossing Guards.
10-57-130	EMPLOYEE BENEFITS	18,944.86	836.60	2,754.00	30.4%	2,509.80	2,754	General Fund	3 Crossing Guards. Includes housing benefit for employees living in Wasatch County.
10-57-250	SUPPLIES & MAINTENANCE	422.82	0.00	1,990.00	0.0%	0.00	1,990	General Fund	$850 (Safety Cones), $450 (Orange Safety Flags), $690 (Orange Safety Vests and Jackets).
10-57-610	MISCELLANEOUS	7,209.18	1,339.84	2,600.00	51.5%	4,019.52	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	57,436.37	12,711.99	65,315.00	19.5%	38,135.97	65,315	General Fund	Billed by and paid to Heber City. Adjusted amount per JC, 4.30.25
10-57-626	ANIMAL LICENSES	120.00	0.00	600.00	0.0%	0.00	600	Sale of Dog Licenses	Pass through to Heber City. GL 10-32-250
10-57-630	LAW ENFORCEMENT	354,884.93	144,222.32	408,051.00	35.3%	432,666.96	408,051	General Fund	$391,551 (Law Enforcement), $15,000 (Additional Law Enforcement for Swiss Days - 50% Reimbursed by Swiss Days.), $1,500 (Additional Law Enforcement for Indepedence Day - Hamlet Park).
10-57-670	BACKNET - TRAVEL	18,191.32	8,883.40	30,000.00	29.6%	26,650.20	30,000	Grant	Pass Through Account
10-57-675	BACKNET - EQUIP SUPPLIES OPER	52,401.86	8,006.50	40,000.00	20.0%	24,019.50	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:	560,471.12	179,926.55	589,910.00	30.5%	539,779.65	589,910	0.00 0.00%	
	TOURISM AND ECONOMIC DEV								
10-58-600	COUNTY ECONOMIC DEVELOPMENT	25,000.00	25,000.00	25,000.00	100.0%	N/A	25,000	Transient Room Tax	Paid to Heber Valley Tourism and Economic Development 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	

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2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
						0.00%	

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		2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
	STREETS								
10-60-110	SALARIES AND WAGES	185,087.33	0.00	0.00	#DIV/0!	0.00	0		To be dispersed at end of each year.
10-60-130	EMPLOYEE BENEFITS	49,272.67	0.00	0.00	#DIV/0!	0.00	0		To be dispersed at end of each year.
10-60-240	STREET SUPPLIES & MAINTENANCE	3,499.95	1,870.03	23,500.00	8.0%	5,610.09	23,500	Class C Road	Street, Sidewalks, and Trails Maintenance Supplies. $3,500 (Watering controls for hanging baskets).
10-60-245	STORM DRAIN MAINTENANCE	2,172.50	0.00	5,000.00	0.0%	0.00	5,000	Class C Road	Routine Maintenance and Cleaning.
10-60-250	STREET SIGN SUPPLIES & MAIN	36,883.21	6,552.81	10,000.00	65.5%	19,658.43	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	21,111.48	12,964.84	27,875.00	46.5%	38,894.52	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	2,000.00	0.0%	0.00	2,000	Class C Road	Flagger and Equipment Training.
10-60-470	STREET LIGHT UTILITIES	345.95	98.26	1,750.00	5.6%	294.78	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	22,676.80	1,500.00	78,000.00	1.9%	4,500.00	78,000	Class C Road	$15,000 (White Salt for De-Icing), $15,000 (Red Salt for De-Icing), $3,000 (Ice Melt for Side Walks & Concrete), $2,500 (Road Base for shouldering roads), $5,000 (Cold Mix Asphalt Individual Bags/48/Pallet), $10,000 (Hot Asphalt).
10-60-620	CONTRACT SERVICES	15,631.75	3,150.00	50,000.00	6.3%	9,450.00	50,000	Class C Road	$10,000 (Street Sweeping), $10,000 (Storm Drain Culvert Cleaning), $15,000 (Road Salt Hauling Redmond Utah), $15,000 (Road Salt Hauling Broken Arrow).
	TOTALS:	336,681.64	26,135.94	198,125.00	13.2%	78,407.82	198,125	0.00	

GENERAL FUND
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2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
						0.00%	

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		2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
	PARKS AND RECREATION								
10-70-110	SALARIES AND WAGES	124,774.66	0.00	0.00	#DIV/0!	0.00	0		To be dispersed at end of each year.
10-70-130	EMPLOYEE BENEFITS	106,093.23	0.00	0.00	#DIV/0!	0.00	0		To be dispersed at end of each year.
10-70-230	MILEAGE	0.00	0.00	2,000.00	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	36,421.43	48,328.60	93,343.00	51.8%	144,985.80	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	69,808.31	14,060.42	60,000.00	23.4%	42,181.26	60,000	General Fund	$2,500 (Replacement Flags), $10,000 (Fertilizer, Post, and Pre-Emergents), $47,500 (Landscape and Grounds Maintenance Supplies).
10-70-255	EQUIPMENT RENTAL AND LEASE	17,250.00	12,964.82	10,625.00	122.0%	38,894.46	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	16,355.26	4,086.38	22,000.00	18.6%	12,259.14	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	5,675.59	0.00	0.00	#DIV/0!	0.00	0		Removed and put into 45-67-415 per Mayor.
10-70-330	EDUCATION AND TRAINING	2,167.42	0.00	5,400.00	0.0%	0.00	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	12,013.85	11,024.10	15,000.00	73.5%	33,072.30	15,000	General Fund	$15,000 (6217 residents at $2 ea person per year).
	TOTALS:	390,559.75	90,464.32	208,368.00	43.4%	271,392.96	208,368	0.00	
								0.00%	

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		2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
	CEMETERY								
10-77-110	SALARIES AND WAGES	170,145.67	0.00	0.00	#DIV/0!	0.00	0		To be dispersed at end of each year.
10-77-130	EMPLOYEE BENEFITS	72,919.57	0.00	0.00	#DIV/0!	0.00	0		To be dispersed at end of each year.
10-77-250	EQUIP,SUPPLIES & MAINTENANCE	22,837.54	8,053.52	20,620.00	39.1%	24,160.56	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	17,250.00	11,625.00	22,375.00	52.0%	34,875.00	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	4,685.18	842.84	11,608.00	7.3%	2,528.52	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	56,612.85	12,990.94	26,924.00	48.3%	38,972.82	26,924	General Fund	$22,800 (Cemetery Grounds Mowing, spraying, landscaping services), $480 (Colonial Flag Rotation).
10-77-650	MISCELLANEOUS DAMAGES	0.00	0.00	10,000.00	0.0%	0.00	10,000	General Fund	For damages to headstones.
	TOTALS:	344,450.81	33,512.30	81,527.00	41.1%	100,536.90	91,527	10,000.00 12.27%	

GENERAL FUND
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		2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
	TOURISM AND CULTURE								
10-78-330	TREE LIGHTING	38,482.95	3,085.30	39,800.00	7.8%	9,255.90	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	20,500.00	0.00	31,025.00	0.0%	0.00	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	21,539.46	1,893.52	43,533.00	4.3%	5,680.56	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	11,051.12	1,256.65	13,500.00	9.3%	3,769.95	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	3,484.51	240.00	5,000.00	4.8%	720.00	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).
10-78-370	TAP AWARDS & GRANTS	0.00	61,350.00	200,000.00	30.7%	184,050.00	200,000		**Awards and Grants towards Trails, Arts, and/or Parks. (Revenue posted into 10-38-100). $14,933 (Music on the Square Summer Series)**
10-78-560	HISTORIC PRESERVATION	1,954.13	6,863.41	10,000.00	68.6%	20,590.23	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:	97,012.17	74,688.88	342,858.00	21.8%	224,066.64	342,858	0.00	

GENERAL FUND
EXPENDITURES

(FY 2026 - Budget Amendment #2 - Proposed 11.18.2025

2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
						0.00%	

GENERAL FUND
EXPENDITURES
(FY 2026 - Budget Amendment #2 - Proposed 11.18.2025

		2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
	TRANSFERS AND CONTRIBUTIONS								
10-90-145	TRANSFER TO CDRA FUND	525.00	0.00	0.00	#DIV/0!	0.00	0	Tax Revenue	Concludes December 2024 or $1.2 million whichever comes first.
10-90-150	TRANSFER TO CIP FUND (STREETS)	699,527.00	0.00	881,875.00	0.0%	0.00	881,875		
	Highway Tax						330,000	Highway Tax	
	Class C Roads (Minus Streets Dept.)						301,875	Class C Road	
	Road Improvements						250,000	General Fund	Minimum of $250,000 Each Year.
10-90-155	TRANSFER TO ICE RINK FUND	0.00	0.00	163,283.00	0.0%	0.00	163,283		
10-90-160	TRANSFER TO CIP FUND (OTHER)	551,716.00	0.00	127,765.00	0.0%	0.00	52,508	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						52,508	General Fund	
10-90-170	TRANSFER TO MBA FUND	327,056.53	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	18,853.48	0.00	36,004.00	0.0%	0.00	36,004		
10-90-980	UNAPPROPRIATED FUND BALANCE	0.00	0.00	0.00	#DIV/0!	N/A	0		
	TOTALS:	1,597,678.01	0.00	1,556,221.00	0.0%	0.00	1,480,964	-75,257.00	
								-4.84%	
	TOTAL FUND EXPENDITURES	6,516,056.63	1,937,252.31	7,649,325.00	25.3%	N/A	7,659,325	10,000.00	
								0.13%	

GENERAL FUND
EXPENDITURES
(FY 2026 - Budget Amendment #2 - Proposed 11.18.2025

	2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
REVENUE OVER EXPENDITURES	895,169.82	163,752.24	-190,000.00		N/A	0		

BACKNET FUND
RESERVES
(FY 2026 - Budget Amendment #2 - Proposed 11.18.2025

		CURRENT	OBLIGATED	REMAINING	COMMENTS
	RESERVES				
15-11500	CASH IN CHECKING (ZIONS BANK)	70,863.42	11,370.00	82,233.42	
15-11-520	PETTY CASH	300.00	0.00	300.00	
		71,163.42	11,370.00	82,533.42	

BACKNET FUND
REVENUE
(FY 2026 - Budget Amendment #2 - Proposed 11.18.2025

		2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE		COMMENTS
	RESTITUTION REVENUE									
15-31-150	INTEREST EARNINGS REVENUE	66.54	20.46	25.00	81.8%	61.38	25	Restitution		
15-31-250	RESTITUTION REVENUE	106,146.62	229.47	305.00	75.2%	688.41	305	Restitution		
	TOTALS:	106,213.16	249.93	330.00	75.7%	749.79	330.00		0.00	
									0.00%	
	TRANSFERS AND CONTRIBUTIONS									
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	106,213.16	249.93	11,700.00	2.1%	N/A	11,700		0.00	
									0.00%	

BACKNET FUND
EXPENDITURES
(FY 2026 - Budget Amendment #2 - Proposed 11.18.2025

		2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
	RESTITUTION EXPENDITURES								
15-81-230	TRAVEL	1,682.68	676.03	1,700.00	39.8%	2,028.09	1,700	Restitution	
15-81-250	EQUIP, SUPPLIES & OPERATING	67,641.97	1,257.74	10,000.00	12.6%	3,773.22	10,000	Restitution	
	TOTALS:	69,324.65	1,933.77	11,700.00	16.5%	N/A	11,700	0.00	
								0.00%	
	PROGRAM INCOME EXPENDITURES								
15-82-230	TRAVEL	0.00	0.00	0.00	#DIV/0!	0.00	0	Program Income	
15-82-250	EQUIP, SUPPLIES & OPERATING	0.00	0.00	0.00	#DIV/0!	0.00	0	Program Income	
	TOTALS:	0.00	0.00	0.00	#DIV/0!	0.00	0	0.00	
								#DIV/0!	
	TRANSFERS AND CONTRIBUTIONS								
15-83-101	OTHER CONTRIBUTIONS	0.00	0.00	0.00	#DIV/0!	0.00	0	Restitution	
15-83-103	UNAPPROPRIATED FUND BALANCE	0.00	0.00	0.00	#DIV/0!	0.00	0	Restitution	
	TOTALS:	0.00	0.00	0.00	#DIV/0!	N/A	0	0.00	
								#DIV/0!	
	TOTAL FUND EXPENDITURES	69,324.65	1,933.77	11,700.00	16.5%	N/A	11,700	0.00	
								0.00%	
	REVENUE OVER EXPENDITURES	36,888.51	-1,683.84	0.00		N/A	0		

COMMUNITY DEVELOPMENT AND RENEWAL AGENCY FUND
REVENUE
(FY 2026 - Budget Amendment #2 - Proposed 11.18.2025

		2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
	CONTRIBUTIONS AND TRANSFERS								
20-39-100	TRANSFER FROM GENERAL FUND	525.00	0.00	0.00	#DIV/0!	0.00	0	Tax Revenue	
	TOTALS:	525.00	0.00	0.00	#DIV/0!	0.00	0	0.00 #DIV/0!	
	TOTAL FUND REVENUE	525.00	0.00	0.00	#DIV/0!	N/A	0	0.00 #DIV/0!	

MUNICIPAL BUILDING AUTHORITY FUND
RESERVES
(FY 2026 - Budget Amendment #2 - Proposed 11.18.2025

		CURRENT	OBLIGATED	REMAINING	COMMENTS
	RESERVES				
41-11610	PTIF - OPEN SPACE	2,874,911.27	-1,000,600.00	1,874,311.27	
41-11618	PTIF - MBA UTAH BOND FUND	19,022.49	0.00	19,022.49	
		2,893,933.76	-1,000,600.00	1,893,333.76	

MUNICIPAL BUILDING AUTHORITY FUND
REVENUE
(FY 2026 - Budget Amendment #2 - Proposed 11.18.2025

		2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE		COMMENTS
	INTEREST EARNINGS									
41-36-100	INTEREST EARNINGS	104,318.34	30,600.49	1,000.00	3060.0%	91,801.47	1,000			
	TOTALS:	104,318.34	30,600.49	1,000.00	3060.0%	91,801.47	1,000		0.00	
									0.00%	
	CONTRIBUTIONS AND TRANSFERS									
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	327,056.53	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:	327,056.53	0.00	1,347,894.00	0.0%	0.00	1,347,894		0.00	
									0.00%	
	TOTAL FUND REVENUE	431,374.87	30,600.49	1,348,894.00	2.3%	91,801.47	1,348,894.00		0.00	

MUNICIPAL BUILDING AUTHORITY FUND
EXPENDITURES

(FY 2026 - Budget Amendment #2 - Proposed 11.18.2025

		2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
	OPEN SPACE PRESERVATION								
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%	
	DEBT SERVICE								
41-47-810	OPEN SPACE BOND - PRINCIPAL	189,497.32	0.00	185,000.00	0.0%	N/A	185,000	General Fund	
41-47-815	OPEN SPACE BOND - INTEREST	128,043.76	58,194.63	137,294.00	42.4%	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:	317,541.08	58,194.63	322,294.00	18.1%	N/A	322,294	-0.24	
								0.00%	
	OTHER								
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	3,238.79	250.00	200.00	125.0%	N/A	200	Reserves	
	TOTALS:	3,238.79	250.00	1,600.00	15.6%	N/A	1,600	0.00	
								0.00%	
	TOTAL FUND EXPENDITURES	320,779.87	58,444.63	1,323,894.00	4.4%	N/A	1,348,894	24,999.76	
								1.89%	
	REVENUE OVER EXPENDITURES	110,595.00	-27,844.14	25,000.00		N/A	0		

CAPITAL IMPROVEMENT PROJECTS FUND
RESERVES
(FY 2026 - Budget Amendment #2 - Proposed 11.18.2025

RESERVES	CURRENT	OBLIGATED	REMAINING	COMMENTS
45-11600 PTIF - CIP	3,771,996.03	-3,462,754.00	309,242.03	Public Treasurers' Investment Fund (PTIF). ($20k moved to Parks annually for future projects).
45-29805 Buildings	36,160.00	-20,000.00	16,160.00	
45-29810 Cemetery	335,847.39	-235,000.00	100,847.39	
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	-20,000.00	0.00	
45-29822 TAP Tax	83,857.85	-40,000.00	43,857.85	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	-51,500.00	414,514.18	
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	129,511.92	64,133.00	193,644.92	Public Treasurers' Investment Fund (PTIF) - Restricted
45-11620 PTIF - PARK IMPACT RESTRICTED	160,701.61	80,000.00	240,701.61	Public Treasurers' Investment Fund (PTIF) - Restricted
45-11625 PTIF - PARKS CONTRIBUTION	92,085.95	0.00	92,085.95	Public Treasurers' Investment Fund (PTIF)
45-11635 PTIF - TRANS IMPACT FEE	1,148,317.84	229,250.00	1,377,567.84	Public Treasurers' Investment Fund (PTIF) - Restricted
45-11640 PTIF - ROADS	421,414.60	26,125.00	447,539.60	Public Treasurers' Investment Fund (PTIF) - Restricted
	6,935,767.82	-3,451,577.00	3,484,190.82	
			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.
			-382,243.18	Uncommited amount in excess or deficit of the required reserve.

CAPITAL IMPROVEMENT PROJECTS FUND
REVENUE
(FY 2026 - Budget Amendment #2 - Proposed 11.18.2025)

		2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
	REVENUE								
45-30-100	INTEREST EARNINGS	254,622.33	61,319.71	175,000.00	35.0%	183,959.13	175,000		
45-30-110	INTEREST EARNINGS/PARKS	6,328.07	2,564.20	5,000.00	51.3%	7,692.60	5,000		
45-30-130	INTEREST EARNINGS/TRANS IMPACT	34,652.84	11,788.18	23,000.00	51.3%	35,364.54	23,000		
45-30-134	INTEREST EARNINGS/TRAIL IMPACT	1,658.35	1,242.13	18,000.00	6.9%	3,726.39	18,000		
45-30-150	PARKING GRANT	0.00	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	0.00	0.00	750,000.00	0.0%	0.00	750,000		$750,000 (Grant for Center Street Trail).
45-30-270	PARKS GRANT	540,000.00	0.00	60,000.00	0.0%	0.00	60,000		Remaining balance to receive for the Activity Building Grant. (Received $540k in April 2025).
45-30-500	PARK IMPACT FEES	109,750.00	43,000.00	60,000.00	71.7%	129,000.00	75,000		Increased from 60 to 75 New Construction (FY2026) per Tex, (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	2,452.39	0.00	0.00	#DIV/0!	0.00	0		Revenue received with annexations.
45-30-510	TRANS IMPACT FEES	310,788.26	177,797.90	165,000.00	107.8%	533,393.70	206,250		Increased from 60 to 75 New Construction (FY2026) per Tex, (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 - Budget Amendment #2 - Proposed 11.18.2025

		2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
45-30-520	TRAILS IMPACT FEES	87,854.00	34,658.00	48,360.00	71.7%	103,974.00	60,450		Increased from 60 to 75 New Construction (FY2026) per Tex, (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)	699,527.00	0.00	881,875.00	0.0%	0.00	881,875		
	Highway Tax						330,000	Highway Tax	0
	Class C Roads (Minus Streets Dept.)						301,875	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)	551,716.00	0.00	127,765.00	0.0%	0.00	52,508	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	
	Trails						0	Trails Maint.	0
	Transient Room Tax						0	Transient Room Tax	0
	Resort Tax						0	Resort Tax	0
	Capital Projects						52,508	General Fund	0
45-30-891	APPROPRIATED FUND BALANCE	0.00	0.00	5,543,921.00	0.0%	N/A	5,911,657	CIP Reserves	

CAPITAL IMPROVEMENT PROJECTS FUND
REVENUE
(FY 2026 - Budget Amendment #2 - Proposed 11.18.2025

	2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
CIP - General						4,554,580		$260,520 (Asphalt and finish Main St parking lot),$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), $4,501 (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), $50,000 (Snow Plow & Attachment Lean To Bldg-a portion of this is in water as well), $46,000 ($23k in CIP, $23k in Water, Shop Yard Gate System), $4,000 (TH Tables), $3,500 (CC Tables), $198,000 (Change Order), $50,000 (trails), $20,415 (Alpenhof)
Buildings						20,000		$20,000 (Fire Alarms in Town Hall)
Cemetery						235,000		$10,000 (CIUP Enhancement software), $5,000 (Placeholder for issues), $50,000 (Cemetery Improvement Project-Place holder for extention of cemetery), $5,000 (Cemetery walking mat system for patrons), $40,000 (Cemetery New Section Additional Sprinkler Zones/Ground Prep), $100,000 (Cemetery New Section Sunrise Engineering Plot Layout), $25,000 (Trees and Landscaping).
Parks						18,510		$12,000 (Boy and Horn Replacement Sign), $6,510 (Alpenhof retained for construction)
Parking								
Trails						20,000		
TAP Tax						40,000		IT Infrastructure
Transient Room Tax								
Vehicle Replacement (PW)						141,500		$70,000 (350 Pickup - Jeff), $15,700 (F150 4x4 Pickup), $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 - Budget Amendment #2 - Proposed 11.18.2025)

	2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
Roads						855,750		$265,500 (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), $45,000 (Bigler Lane)
TOTALS:	2,698,028.24	332,370.12	7,956,600.00	4.2%	N/A	8,317,419	360,819.00 4.53%	
TOTAL FUND REVENUE	2,698,028.24	332,370.12	7,956,600.00	4.2%	N/A	8,317,419	360,819.00 4.53%	

CAPITAL IMPROVEMENT PROJECTS FUND
EXPENDITURES
(FY 2026 - Budget Amendment #2 - Proposed 11.18.2025

		2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
	PARKING								
45-63-100	MAIN STREET	0.00	23,676.50	80,000.00	29.6%	71,029.50	260,520	$80,000 - PTIF CIP	$225,000 (Asphalt and finish parking lot on Main St), $2,000 (Removal of existing fencing), $30,000 (fencing), $3,520 (Landscaping - trees/instalation)
	TOTALS:	0.00	23,676.50	80,000.00	29.6%	71,029.50	260,520	180,520.00 225.65%	
	SIDEWALKS								
45-64-700	SIDEWALK IMPROVEMENTS	0.00	25,265.48	25,000.00	101.1%	75,796.44	25,000	$25,000 - PTIF CIP	Sidewalk maintenance projects. Grinding and Trip Hazards 10 Yr. Plan.
	TOTALS:	0.00	25,265.48	25,000.00	101.1%	75,796.44	25,000	0.00 0.00%	
	BUILDINGS								
45-65-204	TOWN HALL	71,888.71	177.04	84,000.00	0.2%	531.12	84,000	$20,000 - PTIF Buildings, $3,840 - PTIF CIP, $6,160 - PTIF, $10,000 - PTIF CIP, $40,000 PTIF - TAP, $4,000 - CIP	$10,000 (Glockenspiel Repairs as per TY), $10,000 (Town Hall Kitchen), $20,000 (Fire Alarms Hall), $40,000 (One time Capital Outlay wiring in all buildings for network modernization), $4,000 (Tables).
45-65-215	COMMUNITY CENTER	127,651.67	22,471.77	18,499.00	121.5%	67,415.31	23,000	$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), $3,500 (Tables).
45-65-217	OFFICE BUILDING	3,970.00	0.00	0.00	#DIV/0!	0.00	0		
45-65-223	MAINTENANCE BUILDING	51,204.78	561.51	73,000.00	0.8%	1,684.53	73,000	$50,000 - PTIF CIP, $23,000 - PTIF CIP	$50,000 (Snow Plow & Attachment Lean To Bldg- a portion of this is in water as well), $46,000 ($23k in CIP, $23k in Water, Shop Yard Gate System).
45-65-235	TOWN SQUARE PAVILLION	0.00	0.00	0.00	#DIV/0!	0.00	0		
	TOTALS:	254,715.16	23,210.32	175,499.00	13.2%	292,253.34	180,000	4,501.00	

2.56%

	STREETS								
45-66-310	SURFACE TREATMENTS	194,792.91	265,437.45	250,000.00	106.2%	796,312.35	265,500	$250,000 - PTIF Roads	$250,000 (Surface Treatments)
45-66-333	2025 STREET PROJECTS	22,372.00	15,862.14	20,000.00	79.3%	47,586.42	20,000	$20,000 - PTIF Roads	$20,000 (Yearly Traffic Tube Study).
45-66-342	STREET STRIPING	0.00	43,430.69	60,000.00	72.4%	130,292.07	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	142,557.24	0.00	0.00	#DIV/0!	0.00	0		
45-66-368	BIGLER LANE	0.00	0.00	0.00	#DIV/0!	0.00	45,000	$45,000 - PTIF - Roads	Re-do failed portion of Bigler Lane (Take advantage of current onsite contractor redoing the other part of the same road.)
45-66-378	RIVER ROAD	225.00	0.00	0.00	#DIV/0!	0.00	0		
45-66-380	SIGNAGE	0.00	0.00	0.00	#DIV/0!	0.00	0		
45-66-707	ROAD IMPROVEMENT PROJECTS	415,496.08	176,672.96	753,892.00	23.4%	530,018.88	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	1,496.64	0.00	15,000.00	0.0%	0.00	15,000		$15,000 (Flashing Speed Limit Signs).
	TOTALS:	775,443.23	501,403.24	1,083,892.00	46.3%	1,504,209.72	1,159,392	75,500.00	
								6.97%	

PARKS AND RECREATION

45-67-410	PARK PROJECTS	922.00	0.00	0.00	#DIV/0!	0.00			
45-67-411	HAMLET PARK IMPROVEMENTS	2,878.81	0.00	0.00	#DIV/0!	0.00	0		
45-67-412	ALPENHOF PARK IMPROVEMENTS	25,108.37	20,412.50	6,510.00	313.6%	61,237.50	26,925	$6,510 - CIP Parks	Retained payment for Alpenhof construction. Will be paid in summer of 2025.
45-67-413	BURGI HILL PARK IMPROVEMENTS	922.00	0.00	0.00	#DIV/0!	0.00	0		
45-67-414	NORTH CENTER STREET TRAIL	844,352.86	398,397.06	1,364,652.00	29.2%	1,195,191.18	1,364,652	$1,150,335 - PTIF CIP, $14,317 - Trail Impact	$234,135 (Road Cost), $764,317 (Trail Cost), $166,200 (Sewer Cost). **Change Orders for project $198,000. Note: $750,000 grant reflected in revenue.**
45-67-415	TRAILS	40,000.00	48,166.08	45,000.00	107.0%	144,498.24	50,000	$50,000 - PTIF CIP	
45-67-416	HOMESTEAD TRAIL COMPLETION	223,159.34	0.00	0.00	#DIV/0!	0.00	0		
45-67-419	TOWN SQUARE IMPROVEMENTS	0.00	0.00	2,402,350.00	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.**
45-67-420	IMPROVEMENTS	0.00	0.00	12,000.00	0.0%	0.00	12,000	$12,000 - PTIF Parks	$12,000 (Boy and Horn Replacement Sign).
	TOTALS:	1,137,343.38	466,975.64	3,830,512.00	12.2%	1,400,926.92	3,855,927	25,415.00	
								0.66%	

	CEMETERY								
45-68-512	IMPROVEMENTS	1,800.00	0.00	235,000.00	0.0%	0.00	235,000	$50,000 - PTIF Cemetery, $10,000 - PTIF Cemetery, $175,000 - PTIF Cemetery	$10,000 (CIUP Enhancement software), $5,000 (Placeholder for issues), $50,000 (Cemetery Improvement Project-Place holder for extention of cemetery), $5,000 (Cemetery walking mat system for patrons), $40,000 (Cemetery New Section Additional Sprinkler Zones/Ground Prep), $100,000 (Cemetery New Section Sunrise Engineering Plot Layout), $25,000 (Trees and Landscaping).
	TOTALS:	1,800.00	0.00	235,000.00	0.0%	N/A	235,000	0.00 0.00%	
	OTHER								
45-69-605	VEHICLES AND EQUIPMENT	232,887.65	141,121.00	109,700.00	128.6%	N/A	141,500	$70,000 - Vehicles, $3,000 - Vehicles, $9,000 - Vehicles, $12,000 - Vehicles (Other)	$70,000 (350 Pickup - Jeff), $15,700 (F150 4x4 Pickup), $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:	232,887.65	141,121.00	109,700.00	128.6%	N/A	141,500	31,800.00 28.99%	

	TRANSFERS AND CONTRIBUTIONS								
45-90-150	UNAPPROPRIATED FUND BALANCE	0.00	0.00	2,401,997.00	0.0%	N/A	2,460,080		
	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						75,000		
	Parks Annexation Contribution						0		
	Transportation Impact Fees						206,250		
	Trail Impact Fees						60,450		
	Highway Tax						330,000	Highway Tax	
	Class C Roads (Minus Streets Dept.)						301,875	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						916,826	General Fund	
	TOTALS:	0.00	0.00	2,401,997.00	0.0%	N/A	2,460,080	58,083.00 2.42%	
	TOTAL FUND EXPENDITURES	2,402,189.42	1,181,652.18	7,941,600.00	14.9%	N/A	8,317,419	375,819.00 4.73%	
	REVENUE OVER EXPENDITURES	295,838.82	-849,282.06	15,000.00		N/A	0		

WATER FUND
RESERVES
(FY 2026 - Budget Amendment #2 - Proposed 11.18.2025

		CURRENT	OBLIGATED	REMAINING	COMMENTS
RESERVES					
51-11610	PTIF - WATER ACCOUNT	7,049,469.26	-5,221,402.00	1,828,067.26	Public Treasurers' Investment Fund (PTIF)
51-11613	PTIF - MIDWAY WATER LEASES	2,235,235.21	-80,000.00	2,155,235.21	Public Treasurers' Investment Fund (PTIF), Combine with PTIF - Water Account
51-11615	PTIF - WT SYSTEM IMPROVEMENT	1,958,393.23	-15,000.00	1,943,393.23	Public Treasurers' Investment Fund (PTIF) - Restricted
51-11616	PTIF - WATER IMPACT FEE	401,625.83	-91,779.74	309,846.09	Public Treasurers' Investment Fund (PTIF) - Restricted
		11,644,723.53	-5,408,181.74	6,236,541.79	
				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.
				906,927.04	Uncommited amount in excess or deficit of the required reserve.

WATER FUND
REVENUE
(FY 2026 - Budget Amendment #2 - Proposed 11.18.2025

		2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
	REVENUE								
51-37-100	WATER SALES	1,081,920.96	537,111.37	1,050,000.00	51.2%	1,611,334.11	1,050,000		
51-37-120	WATER LEASES	128,269.04	47,246.10	127,700.00	37.0%	141,738.30	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	11,184.00	5,664.00	12,000.00	47.2%	16,992.00	12,000		
51-37-140	COTTAGES ON GREEN PUMPING FEES	56,646.00	28,881.00	64,000.00	45.1%	86,643.00	64,000		
51-37-145	IRR. ASSESSMENT (CLASS B)	331,047.60	169,399.11	350,000.00	48.4%	508,197.33	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	2,275.00	1,574.50	1,800.00	87.5%	4,723.50	1,800		
51-37-170	INTEREST EARNINGS	667,010.91	141,277.80	450,000.00	31.4%	423,833.40	450,000		
51-37-200	WATER IMPACT FEE	244,766.67	137,233.34	138,000.00	99.4%	411,700.02	172,500		Increased from 60 to 75 New Construction (FY2026) per Tex, (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	5,066.72	3,711.32	13,000.00	28.5%	11,133.96	13,000		
51-37-210	WATER CONNECTION/HOOKUP	176,200.00	67,600.00	130,000.00	52.0%	202,800.00	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	5,594,361.00	0.0%	N/A	5,594,361		

WATER FUND
REVENUE
(FY 2026 - Budget Amendment #2 - Proposed 11.18.2025

	2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
Water - General						5,222,081		$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), $23,000 (Shop Yard Gate), $30,000 (misc claim), $100,000 (Legal & Engineering), $12,000 (Education & Training), $1,881,000 (Change orders). $6000
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:	2,704,386.90	1,139,698.54	7,930,861.00	14.4%	N/A	7,965,361	34,499.74	
							0.44%	
TOTAL FUND REVENUE	2,704,386.90	1,139,698.54	7,930,861.00	14.4%	N/A	7,965,361	34,499.74	
							0.44%	

WATER FUND
EXPENDITURES
(FY 2026 - Budget Amendment #2 - Proposed 11.18.2025

		2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
	EXPENDITURES								
51-40-110	SALARIES AND WAGES	365,347.19	0.00	207,115.00	0.0%	0.00	207,115	Water Fund	Moved 17% of PW Wages to Water Fund. Will true up at the end of the FY.
51-40-130	EMPLOYEE BENEFITS	20,087.00	0.00	84,703.00	0.0%	0.00	84,703	Water Fund	Moved 17% of PW Benefits to Water Fund. Will true up at the end of the FY.
51-40-240	OFFICE SUPPLIES AND EXPENSE	19,390.68	8,469.25	20,000.00	42.3%	25,407.75	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	14,478.05	840.00	25,000.00	3.4%	2,520.00	25,000	Water Fund	$15,000 (Water Testing and Sample Fees), $10,000 (Lead and Copper City Wide Testing)
51-40-245	COMPUTER SUPPORT	71,535.00	154,793.61	172,300.00	89.8%	464,380.83	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	12,619.22	11,809.83	444,276.00	2.7%	35,429.49	444,276	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 Instpections of Crane and Body), $40,000 (350 Pickup 60% water), $20,000 (Service Body), $28,000 (F150 4x4 Pickup), $214,276 (Water Meter Sensor Tower, Software and Devices Upgrade), $23,000 (Shop Yard Gate), $50,000 (Lean to Building to store equipment and pipes for water)

WATER FUND
EXPENDITURES
(FY 2026 - Budget Amendment #2 - Proposed 11.18.2025

		2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
51-40-255	EQUIPMENT RENTAL\REPLACE	241,930.30	12,964.84	53,625.00	24.2%	38,894.52	53,625	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,EXTENSION S	181,981.34	49,787.38	200,000.00	24.9%	149,362.14	200,000	Water Fund	Water Leak Repair Items, New Connection Supplies, New Water Meters. (Unexpected repairs).
51-40-270	UTILITIES	38,219.49	12,654.60	52,000.00	24.3%	37,963.80	52,000	Water Fund	Utilities for pump houses, water tanks, and spring sources.
51-40-310	PRO & TECHNICAL SERVICES	59,172.33	13,465.62	100,000.00	13.5%	40,396.86	100,000	Water Fund	$20,000 (Legal Fees), $27,360 (Engineering Fees).
51-40-330	EDUCATION AND TRAINING	5,816.03	-26.15	12,000.00	-0.2%	-78.45	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)	0.00	320,840.00	600,000.00	53.5%	962,520.00	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 - Budget Amendment #2 - Proposed 11.18.2025

		2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
51-40-360	COOPERATIVE SERVICE PAYMENTS	93,710.69	23,882.04	80,000.00	29.9%	71,646.12	80,000	PTIF - Water Leases	Includes 9% of the City's total base culinary water billings each quarter. Amount determined no later than 30 days after the end of the quarter. Payment made no later than 60 days after the end of the quarter. Paid to the Midway Irrigation Company. Paid with revenue from base water rate. Used for O&M of secondary irrigation 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	100.00	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	2,090.87	61.39	8,000.00	0.8%	184.17	8,000	Water Fund	$8,000 (Fuel for the FY used by water).
51-40-620	M&I WATER LEASE	56,049.04	0.00	55,000.00	0.0%	0.00	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	75,000.00	0.00	300,000.00	0.0%	0.00	300,000	Water Fund	
51-40-660	MISCELLANEOUS CLAIMS	267.00	0.00	30,000.00	0.0%	0.00	30,000	Water Fund	Miscellaneous Claims.
51-40-705	FY2025 SUMMER WATER PROJECTS	2,265,684.09	1,655,770.87	5,310,361.00	31.2%	4,967,312.61	5,310,361	$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), **$1,881,000 (Change orders)**.
51-40-765	CAPITAL OUTLAY - FARM MEADOWS	660.00	0.00	0.00	#DIV/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 - Budget Amendment #2 - Proposed 11.18.2025

		2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
51-40-778	CAPITAL OUTLAY - WATER SYSTEM	19,549.21	0.00	15,000.00	0.0%	0.00	15,000	$15,000 - Water Improvement	$15,000 (Cottages on the Creek Meter Project).
51-40-980	UNAPPROPRIATED FUND BALANCE	0.00	0.00	151,679.00	0.0%	0.00	186,179		
	Water Leases						0		
	Water System Improvements						0		
	Water Impact Fees						172,500		
	Interest Earnings - Water Impact Fees						13,000		
	HL&P Dividend						0		
	Surplus						679		
	TOTALS:	3,543,687.53	2,265,313.28	7,930,861.00	28.6%	N/A	7,965,361	34,500.00	
								0.44%	
	TOTAL FUND EXPENDITURES	3,543,687.53	2,265,313.28	7,930,861.00	28.6%	N/A	7,965,361	34,500.00	
								0.44%	
	REVENUE OVER EXPENDITURES	-839,300.63	-1,125,614.74	0.00		N/A	0		

ICE SHEET FUND
RESERVES
(FY 2026 - Budget Amendment #2 - Proposed 11.18.2025

	CURRENT	OBLIGATED	REMAINING	COMMENTS
RESERVES				
57-11-600 PTIF - ICE RINK	221,518.35	0.00	221,518.35	Public Treasurers' Investment Fund (PTIF).
	221,518.35	0.00	221,518.35	

ICE SHEET FUND
REVENUE
(FY 2026 - Budget Amendment #2 - Proposed 11.18.2025

		2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
	OPERATING REVENUE								
57-37-700	CONCESSIONS	129,141.36	0.00	69,000.00	0.0%	0.00	69,000		Contractor reimburses City for day to day operating expenditures.
57-37-900	MISCELLANEOUS	10,238.00	2,490.53	5,400.00	46.1%	7,471.59	5,400		PTIF - Interest Earnings
	TOTALS:	139,379.36	2,490.53	74,400.00	3.3%	0.00	74,400	0.00 0.00%	
	TRANSFERS AND CONTRIBUTIONS								
57-39-150	TRANSFER FROM GENERAL FUND	0.00	0.00	163,283.00	0.0%	0.00	163,283	General Fund	
	TOTALS:	0.00	0.00	163,283.00	0.0%	0.00	163,283	0.00 0.00%	
	TOTAL FUND REVENUE	139,379.36	2,490.53	237,683.00	1.0%	N/A	237,683	0.00 0.00%	

ICE SHEET FUND
EXPENDITURES
(FY 2026 - Budget Amendment #2 - Proposed 11.18.2025

		2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
	OPERATING EXPENDITURES								
57-70-110	SALARIES - WAGES	69,642.53	0.00	77,400.00	0.0%	0.00	77,400		20 Seasonal Employees
57-70-130	EMPLOYEE BENEFITS	4,877.89	0.00	5,983.00	0.0%	0.00	5,983		20 Seasonal Employees (Employer paid SS & Medicare).
57-70-250	EQUIP, SUPPLIES & MAINT	17,890.34	14,004.67	40,000.00	35.0%	42,014.01	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	38,678.57	659.97	30,000.00	2.2%	1,979.91	30,000		$2,000 (HLP Jul-Oct), $10,200 (HLP Nov-Jun 2% power increase) Need to fix ratios still.
57-70-290	TELEPHONE	944.63	395.30	600.00	65.9%	1,185.90	600		Ice shack phone
57-70-297	DEPRECIATION EXPENSE	6,350.00	0.00	25,400.00	0.0%	N/A	25,400		Annual Depreciation
57-70-620	CONTRACT SERVICES	0.00	0.00	3,300.00	0.0%	N/A	3,300		Spring & Summer maintenance of chiller
	TOTALS:	138,383.96	15,059.94	182,683.00	8.2%	N/A	182,683	0.00 0.00%	
	NON OPERATING EXPENDITURES								
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%	
	TRANSFERS AND CONTRIBUTIONS								
57-90-980	UNAPPROPRIATED FUND BALANCE	0.00	0.00	0.00	#DIV/0!	0.00	0		
	TOTALS:	0.00	0.00	0.00	#DIV/0!	0.00	0	0.00 #DIV/0!	
	TOTAL FUND EXPENDITURES	138,383.96	15,059.94	237,683.00	6.3%	N/A	237,683	0.00 0.00%	
	REVENUE OVER EXPENDITURES	995.40	-12,569.41	0.00		N/A	0		

SOUVENIR SHOP
RESERVES
(FY 2026 - Budget Amendment #2 - Proposed 11.18.2025

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

SOUVENIR SHOP
REVENUE
(FY 2026 - Budget Amendment #2 - Proposed 11.18.2025

		2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
	OPERATING REVENUE								
58-37-100	SALES	155,172.51	99,326.97	145,000.00	68.5%	297,980.91	145,000		
	TOTALS:	155,172.51	99,326.97	145,000.00	68.5%	297,980.91	145,000	0.00	
								0.00%	
	NON OPERATING REVENUE								
58-38-240	COST OF GOODS SOLD	-71,145.34	-37,540.02	-90,000.00	41.7%	-112,620.06	-90,000		
	TOTALS:	-71,145.34	-37,540.02	-90,000.00	41.7%	-112,620.06	-90,000	0.00	
								0.00%	
	TRANSFERS AND CONTRIBUTIONS								
58-39-150	TRANSFER FROM GENERAL FUND	18,853.48	0.00	36,004.00	0.0%	0.00	36,004	General Fund	Note: Approx. $35K inventory is in the shop.
	TOTALS:	18,853.48	0.00	36,004.00	0.0%	0.00	36,004	0.00	
								0.00%	
	TOTAL FUND REVENUE	102,880.65	61,786.95	91,004.00	67.9%	185,360.85	91,004	0.00	
								0.00%	

SOUVENIR SHOP
EXPENDITURES
(FY 2026 - Budget Amendment #2 - Proposed 11.18.2025

		2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
	OPERATING EXPENDITURES								
58-70-110	SALARIES AND WAGES	68,898.15	40,147.70	59,472.00	67.5%	120,443.10	59,472		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	23,457.94	13,879.75	17,527.00	79.2%	41,639.25	17,527		1 FT, 6 P/T, 50% of 1 FT Employee wages & benefits get moved into Administrative wages and benefits. Includes housing benefit for FT employee living in Wasatch County and increase on taxes due on 1 FT employee with potential 3% COLA increase and up to a 4% merit increase.
58-70-140	OFFICE SUPPLIES AND EXPENSES	4,981.07	3,623.87	6,749.00	53.7%	10,871.61	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	2,649.43	2,454.15	5,496.00	44.7%	7,362.45	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	2,894.06	1,067.95	1,760.00	60.7%	3,203.85	1,760		$1,200 (Shopper bags & logo'd stickers, ribbons and tissue), $320 (Displays), $240 (Cleaning supplies).
	TOTALS:	102,880.65	61,173.42	91,004.00	67.2%	N/A	91,004	0.00	
								0.00%	
	NON OPERATING EXPENDITURES								
58-71-730	CAPITAL OUTLAY - IMPROVEMENTS	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	

SOUVENIR SHOP
EXPENDITURES
(FY 2026 - Budget Amendment #2 - Proposed 11.18.2025

		2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
								#DIV/0!	
	TRANSFERS AND CONTRIBUTIONS								
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	102,880.65	61,173.42	91,004.00	67.2%	N/A	91,004	0.00	
								0.00%	
	REVENUE OVER EXPENDITURES	0.00	613.53	0.00		N/A	0		