



Midway
C.A.R.E.S.

FINANCIAL SUMMARY

January 2026

MIDWAY CITY
 COMBINED CASH INVESTMENT
 JANUARY 31, 2026

COMBINED CASH ACCOUNTS

01-11120	CASH- XPRESS DEPOSIT ACCOUNT	75,629.72
01-11130	CASH - GRAND VALLEY BANK	2,976,661.45
01-11310	PETTY CASH	100.00
		3,052,391.17
	TOTAL COMBINED CASH	3,052,391.17
01-11100	TOTAL ALLOC TO OTHER FUNDS	(3,052,187.17)
		204.00

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	6,529,861.69
15	ALLOCATION TO BACKNET FUND	9,727.71
20	ALLOCATION TO CDRA FUND	97,632.59
41	ALLOCATION TO MBA FUND	707,663.47
45	ALLOCATION TO CIP FUND	3,957,751.42
51	ALLOCATION TO WATER FUND	(8,571,029.82)
57	ALLOCATION TO ICE SHEET FUND	(53,279.87)
58	ALLOCATION TO SOUVENIR SHOP FUND	44,367.31
79	ALLOCATION TO PERPETUAL CARE FUND	329,492.67
		3,052,187.17
	TOTAL ALLOCATIONS TO OTHER FUNDS	3,052,187.17
	ALLOCATION FROM COMBINED CASH FUND - 01-11100	(3,052,187.17)
		.00

MIDWAY CITY
BALANCE SHEET
JANUARY 31, 2026

GENERAL FUND

ASSETS

10-11100	CASH - COMBINED FUND	6,529,861.69	
10-11610	PTIF - GENERAL ACCOUNT	125,628.73	
10-11620	PTIF - LEGAL FUND	357,333.52	
10-13110	ACCOUNTS RECEIVABLE	(204,771.36)	
10-13111	PROPERTY TAX RECEIVABLE	13,861.85	
10-13112	SALES TAX RECEIVABLE	519,772.81	
10-13114	FRANCHISE TAX RECEIVABLE	65,627.80	
10-13116	B & C ROAD RECEIVABLE	61,780.29	
10-13310	OTHER RECEIVABLES	17,604.14	
10-13510	PROPERTY TAX RECEIVABLE - DR	1,411,866.00	
	TOTAL ASSETS		8,898,565.47

LIABILITIES AND EQUITY

LIABILITIES

10-21310	ACCOUNTS PAYABLE	188,177.93	
10-21500	WAGES PAYABLE	101,603.74	
10-21700	PUBLIC FACILITIES DEPOSIT	364,249.50	
10-21720	COMPLETION DEPOSIT	410,000.00	
10-21730	BUILDING RENTAL DEPOSIT	(2,265.50)	
10-21740	DEVELOPER FEES - DEPOSIT	465,246.40	
10-22200	401-K PAYABLE	272,703.03	
10-22210	941 PAYABLE	(.02)	
10-22230	STATE WITHHOLDING PAYABLE	(4,371.23)	
10-22260	GARNISHMENT	(7,501.62)	
10-22300	RETIREMENT PAYABLE	(98,357.61)	
10-22500	HEALTH INSURANCE PAYABLE	(96,644.34)	
10-22550	EMPLOYEE DENTAL/VISION PAYABLE	16,831.55	
10-22610	STATE SURCHARGE PAYABLE	1,724.57	
10-23300	CONSERVATION EASEMENT DONATION	6,000.00	
10-23310	IMPROVEMENT BOND DEPOSIT	487,924.18	
10-23312	PROPERTY TAX DEFERRED REVENUE	1,411,866.00	
10-23313	DEVELOPMENT REVENUE DEFERRED	723.08	
10-23315	DEFERRED INFLOW OF RESOURCES	615,891.00	
10-23326	HISTORIC PRESERVATION COMM.	8,178.17	
	TOTAL LIABILITIES		4,141,978.83

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
10-29800	BALANCE - BEGINNING OF YEAR	2,587,727.07	
	REVENUE OVER EXPENDITURES - YTD	2,168,859.57	
	BALANCE - CURRENT DATE		4,756,586.64
	TOTAL FUND EQUITY		4,756,586.64

MIDWAY CITY
BALANCE SHEET
JANUARY 31, 2026

GENERAL FUND

TOTAL LIABILITIES AND EQUITY

8,898,565.47

MIDWAY CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
10-31-100	PROPERTY TAX	1,148,916.87	1,159,770.25	1,250,000.00	90,229.75 92.8
10-31-105	PROPERTY TAX (OPEN SPACE BOND)	317,327.19	330,888.23	400,000.00	69,111.77 82.7
10-31-110	FEE IN LIEU	3,406.74	21,683.75	40,000.00	18,316.25 54.2
10-31-200	TAX REDEMPTION	1,351.05	16,763.59	35,000.00	18,236.41 47.9
10-31-205	PENALTIES AND INTEREST	367.25	1,607.88	2,000.00	392.12 80.4
10-31-210	PROPERTY TAX REFUND	.00	(47.81)	(1,000.00)	(952.19) (4.8)
10-31-300	SALES AND USE TAXES	170,306.92	1,005,418.57	1,500,000.00	494,581.43 67.0
10-31-400	FRANCHISE TAXES	29,510.31	282,730.16	550,000.00	267,269.84 51.4
10-31-500	TRANSIENT ROOM TAX	12,670.11	67,819.38	135,000.00	67,180.62 50.2
10-31-700	RESORT TAX	152,381.98	883,398.63	1,200,000.00	316,601.37 73.6
10-31-750	HIGHWAY TAX	44,404.36	255,350.69	330,000.00	74,649.31 77.4
10-31-800	TAP FUNDS	41,331.30	160,268.88	200,000.00	39,731.12 80.1
	TOTAL TAXES	1,921,974.08	4,185,652.20	5,641,000.00	1,455,347.80 74.2
<u>LICENSES AND PERMITS</u>					
10-32-100	BUSINESS LICENSES AND PERMITS	9,798.00	35,968.50	25,000.00	(10,968.50) 143.9
10-32-110	SIGN PERMITS	.00	15.00	100.00	85.00 15.0
10-32-210	BUILDING PERMITS	27,242.82	272,766.32	475,000.00	202,233.68 57.4
10-32-211	PLAN CHECK, DEPOSITS & OTHER	20,019.33	183,918.30	300,000.00	116,081.70 61.3
10-32-212	CITY SURCHARGE	40.89	408.03	800.00	391.97 51.0
10-32-230	ROAD EXCAVATION INSPECTION FEE	.00	2,000.00	3,500.00	1,500.00 57.1
10-32-250	ANIMAL LICENSES	80.00	730.00	725.00	(5.00) 100.7
	TOTAL LICENSES AND PERMITS	57,181.04	495,806.15	805,125.00	309,318.85 61.6
<u>INTERGOVERNMENTAL REVENUE</u>					
10-33-560	CLASS "C" ROAD FUNDS	.00	209,577.75	500,000.00	290,422.25 41.9
10-33-760	BACKNET GRANT	2,133.09	20,408.76	70,000.00	49,591.24 29.2
	TOTAL INTERGOVERNMENTAL REVENUE	2,133.09	229,986.51	570,000.00	340,013.49 40.4
<u>SERVICES</u>					
10-34-430	MSD - ADMINISTRATION	9,725.59	60,565.74	40,000.00	(20,565.74) 151.4
10-34-435	MSD - PUBLIC WORKS	4,376.32	41,599.73	33,000.00	(8,599.73) 126.1
10-34-740	ZONING AND DEVELOPMENT FEES	.00	5,422.00	63,000.00	57,578.00 8.6
10-34-743	DEVELOPMENT ENGINEERING FEES	10,125.00	130,530.00	250,000.00	119,470.00 52.2
10-34-744	DEVELOPMENT LEGAL FEES	.00	6,603.99	55,000.00	48,396.01 12.0
10-34-830	BURIAL AND ASSESSMENTS	2,300.00	26,200.00	55,500.00	29,300.00 47.2
	TOTAL SERVICES	26,526.91	270,921.46	496,500.00	225,578.54 54.6

MIDWAY CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS</u>					
10-36-100 INTEREST EARNINGS	1,834.54	13,191.05	20,000.00	6,808.95	66.0
10-36-200 RENTS - BUILDINGS	3,625.00	7,525.00	7,200.00	(325.00)	104.5
10-36-201 TOWN HALL RENT	1,760.00	11,585.00	14,000.00	2,415.00	82.8
10-36-202 COMMUNITY CENTER RENT	2,930.00	6,030.00	6,000.00	(30.00)	100.5
10-36-203 OFFICE BUILDING RENT	2,000.00	14,000.00	24,000.00	10,000.00	58.3
10-36-204 TOWN SQUARE PAVILLION RENTAL	200.00	100.00	100.00	.00	100.0
10-36-205 SPECIAL EVENTS	.00	3,050.00	3,100.00	50.00	98.4
10-36-211 TOWN SQUARE RENT	.00	200.00	1,200.00	1,000.00	16.7
10-36-212 CENTENNIAL PARK RENT	25.00	275.00	400.00	125.00	68.8
10-36-213 HAMLET PARK RENT	.00	375.00	350.00	(25.00)	107.1
10-36-214 BURGI HILL PARK RENT	.00	350.00	750.00	400.00	46.7
10-36-215 ALPENHOF PARK RENT	.00	.00	100.00	100.00	.0
10-36-520 BOND/DEPOSIT FORFEITURE	.00	1,750.00	3,400.00	1,650.00	51.5
10-36-720 CEMETERY LOT SALES	100.00	8,000.00	60,000.00	52,000.00	13.3
10-36-900 MISCELLANEOUS	243.10	40,238.10	6,100.00	(34,138.10)	659.6
TOTAL MISCELLANEOUS	12,717.64	106,669.15	146,700.00	40,030.85	72.7
TOTAL FUND REVENUE	2,020,532.76	5,289,035.47	7,659,325.00	2,370,289.53	69.1

MIDWAY CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MAYOR AND COUNCIL</u>					
10-41-110 SALARIES AND WAGES	9,282.87	64,709.75	114,394.00	49,684.25	56.6
10-41-130 EMPLOYEE BENEFITS	710.13	4,950.32	13,698.00	8,747.68	36.1
10-41-230 MILEAGE	.00	.00	2,400.00	2,400.00	.0
10-41-240 OFFICE SUPPLIES AND EXPENSE	3,183.24	5,148.16	6,600.00	1,451.84	78.0
10-41-250 DINNER SOCIAL	47.86	5,529.76	7,000.00	1,470.24	79.0
10-41-330 EDUCATION AND TRAINING	.00	475.00	1,000.00	525.00	47.5
10-41-610 MISCELLANEOUS	177.20	3,416.23	8,000.00	4,583.77	42.7
10-41-650 BONUSES	.00	4,541.84	4,550.00	8.16	99.8
TOTAL MAYOR AND COUNCIL	13,401.30	88,771.06	157,642.00	68,870.94	56.3
<u>ADMINISTRATIVE</u>					
10-43-125 SALARIES AND WAGES	39,464.97	343,944.22	600,064.00	256,119.78	57.3
10-43-130 EMPLOYEE BENEFITS	17,011.89	146,033.12	202,324.00	56,290.88	72.2
10-43-145 OVERTIME	344.08	8,560.35	16,000.00	7,439.65	53.5
10-43-210 BOOKS,SUB AND MEMBERSHIPS	.00	14,029.42	44,110.00	30,080.58	31.8
10-43-220 PUBLIC NOTICES	.00	.00	3,500.00	3,500.00	.0
10-43-230 MILEAGE	.00	.00	2,000.00	2,000.00	.0
10-43-240 OFFICE SUPPLIES AND EXPENSE	719.12	11,070.96	33,250.00	22,179.04	33.3
10-43-280 TELEPHONE	2,094.40	10,875.26	17,100.00	6,224.74	63.6
10-43-330 EDUCATION AND TRAINING	.00	1,739.55	6,000.00	4,260.45	29.0
10-43-510 INSURANCE AND SURETY BONDS	1,587.77	85,552.02	90,178.00	4,625.98	94.9
10-43-610 MISCELLANEOUS	.00	893.20	1,550.00	656.80	57.6
10-43-735 CAPITAL OUTLAY - VEHIC REPLACE	.00	.00	1,500.00	1,500.00	.0
TOTAL ADMINISTRATIVE	61,222.23	622,698.10	1,017,576.00	394,877.90	61.2
<u>PROFESSIONAL SERVICES</u>					
10-45-605 ACCOUNTING	.00	1,500.00	18,000.00	16,500.00	8.3
10-45-611 LEGAL - GENERAL	5,576.08	41,502.12	100,000.00	58,497.88	41.5
10-45-612 LEGAL - DEVELOPMENT REVIEW	.00	6,043.99	50,000.00	43,956.01	12.1
10-45-613 LEGAL - LITIGATION	.00	.00	20,000.00	20,000.00	.0
10-45-615 COMPUTER SERVICES	11,466.63	40,756.31	78,128.00	37,371.69	52.2
10-45-620 AUDIT	.00	13,500.00	11,000.00	(2,500.00)	122.7
10-45-625 GRAPHICS SERVICES	.00	600.00	.00	(600.00)	.0
10-45-672 ENGINEERING - GENERAL	1,287.50	20,255.00	50,000.00	29,745.00	40.5
10-45-674 ENGINEERING - DEV. REVIEW	10,125.00	115,265.00	250,000.00	134,735.00	46.1
TOTAL PROFESSIONAL SERVICES	28,455.21	239,422.42	577,128.00	337,705.58	41.5

MIDWAY CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CONTRACT SERVICES</u>					
10-47-110 SALARIES AND WAGES	4,714.41	38,210.32	58,822.00	20,611.68	65.0
10-47-130 EMPLOYEE BENEFITS	1,488.51	12,482.30	15,623.00	3,140.70	79.9
TOTAL CONTRACT SERVICES	6,202.92	50,692.62	74,445.00	23,752.38	68.1
<u>NON-DEPARTMENTAL</u>					
10-50-140 PUBLIC WORKS WAGES	91,614.33	111,128.15	976,161.00	865,032.85	11.4
10-50-145 PUBLIC WORKS OVERTIME	1,621.56	1,958.58	50,000.00	48,041.42	3.9
10-50-150 PUBLIC WORK BENEFITS	39,916.53	48,475.81	417,286.00	368,810.19	11.6
10-50-155 PUBLIC WORKS CELL PHONE	450.00	6,904.19	13,254.00	6,349.81	52.1
10-50-160 PUBLIC WORKS CLOTHING ALLOW	124.98	9,627.07	16,200.00	6,572.93	59.4
10-50-170 PUBLIC WORKS PPE	116.99	1,723.99	7,736.00	6,012.01	22.3
10-50-250 OFFICE SUPPLIES AND EXPENSE	823.15	10,342.71	22,500.00	12,157.29	46.0
10-50-500 ELECTIONS	.00	20,795.92	33,000.00	12,204.08	63.0
10-50-615 MISCELLANEOUS	139.68	4,785.32	13,470.00	8,684.68	35.5
10-50-620 CONTRACT SERVICES	649.49	899.49	3,000.00	2,100.51	30.0
TOTAL NON-DEPARTMENTAL	135,456.71	216,641.23	1,552,607.00	1,335,965.77	14.0
<u>BUILDINGS</u>					
10-51-110 SALARIES AND WAGES	.00	71,556.02	.00	(71,556.02)	.0
10-51-130 EMPLOYEE BENEFITS	.00	32,137.67	.00	(32,137.67)	.0
10-51-250 EQUIP,SUPPLIES & MAINTENANCE	5,983.79	33,452.18	27,200.00	(6,252.18)	123.0
10-51-270 UTILITIES	687.00	48,738.95	78,303.00	29,564.05	62.2
10-51-620 CONTRACT SERVICES	.00	1,844.00	8,400.00	6,556.00	22.0
TOTAL BUILDINGS	6,670.79	187,728.82	113,903.00	(73,825.82)	164.8
<u>EQUIPMENT MAINTENANCE</u>					
10-53-110 SALARIES AND WAGES	.00	99,939.42	.00	(99,939.42)	.0
10-53-130 EMPLOYEE BENEFITS	.00	44,384.43	.00	(44,384.43)	.0
10-53-250 EQUIP,SUPPLIES & MAINTENANCE	6,029.42	41,829.28	59,639.00	17,809.72	70.1
10-53-255 MISCELLANEOUS EQUIP SUPPLIES	.00	.00	50,000.00	50,000.00	.0
10-53-260 FUEL	2,343.80	18,374.08	37,000.00	18,625.92	49.7
10-53-330 EDUCATION AND TRAINING	.00	.00	2,200.00	2,200.00	.0
10-53-740 CAPITAL OUTLAY - VEH. REPL.	.00	.00	90,000.00	90,000.00	.0
TOTAL EQUIPMENT MAINTENANCE	8,373.22	204,527.21	238,839.00	34,311.79	85.6

MIDWAY CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PLANNING AND ZONING</u>					
10-55-110 SALARIES AND WAGES	28,447.49	226,411.53	449,783.00	223,371.47	50.3
10-55-115 OVERTIME	146.60	7,004.02	12,000.00	4,995.98	58.4
10-55-130 EMPLOYEE BENEFITS	10,117.59	97,435.16	161,312.00	63,876.84	60.4
10-55-220 PUBLIC NOTICES	.00	48.57	3,500.00	3,451.43	1.4
10-55-240 OFFICE SUPPLIES AND EXPENSE	159.50	4,038.14	5,060.00	1,021.86	79.8
10-55-330 EDUCATION AND TRAINING	.00	1,943.63	4,400.00	2,456.37	44.2
10-55-605 MEMBERSHIPS	.00	50.00	1,646.00	1,596.00	3.0
10-55-610 MISCELLANEOUS	.00	684.26	6,500.00	5,815.74	10.5
10-55-620 CONTRACT SERVICES	.00	.00	10,000.00	10,000.00	.0
10-55-630 BOOKS & SUPPLIES	.00	.00	200.00	200.00	.0
10-55-735 CAPITAL OUTLAY - VEHIC REPL	.00	.00	1,500.00	1,500.00	.0
TOTAL PLANNING AND ZONING	38,871.18	337,615.31	655,901.00	318,285.69	51.5
<u>BUILDING SAFETY</u>					
10-56-110 SALARIES AND WAGES	14,373.64	112,062.42	195,100.00	83,037.58	57.4
10-56-115 OVERTIME	.00	234.92	7,000.00	6,765.08	3.4
10-56-130 EMPLOYEE BENEFITS	5,829.37	37,791.04	104,353.00	66,561.96	36.2
10-56-230 MILEAGE	.00	.00	500.00	500.00	.0
10-56-240 OFFICE SUPPLIES AND EXPENSE	100.00	4,315.83	9,500.00	5,184.17	45.4
10-56-260 OUTSIDE PLAN REV & INSP	.00	3,562.50	5,000.00	1,437.50	71.3
10-56-330 EDUCATION AND TRAINING	.00	384.00	4,500.00	4,116.00	8.5
10-56-605 MEMBERSHIPS AND LICENSES	.00	64.00	1,250.00	1,186.00	5.1
10-56-630 BOOKS & SUPPLIES	.00	.00	1,150.00	1,150.00	.0
10-56-650 REIMBURSABLES	.00	.00	500.00	500.00	.0
10-56-735 CAPITAL OUTLAY - VEHIC REPL	.00	.00	5,679.00	5,679.00	.0
TOTAL BUILDING SAFETY	20,303.01	158,414.71	334,532.00	176,117.29	47.4
<u>PUBLIC SAFETY</u>					
10-57-110 SALARIES AND WAGES	1,200.00	9,300.90	38,600.00	29,299.10	24.1
10-57-130 EMPLOYEE BENEFITS	463.36	2,226.78	2,754.00	527.22	80.9
10-57-250 SUPPLIES & MAINTENANCE	.00	.00	1,990.00	1,990.00	.0
10-57-610 MISCELLANEOUS	.00	1,339.84	2,600.00	1,260.16	51.5
10-57-625 ANIMAL CONTROL MAINT COSTS	.00	27,738.68	65,315.00	37,576.32	42.5
10-57-626 ANIMAL LICENSES	.00	.00	600.00	600.00	.0
10-57-630 LAW ENFORCEMENT	120,644.11	293,419.43	408,051.00	114,631.57	71.9
10-57-670 BACKNET - TRAVEL	1,360.00	10,243.40	30,000.00	19,756.60	34.1
10-57-675 BACKNET - EQUIP SUPPLIES OPER	761.64	18,196.40	40,000.00	21,803.60	45.5
TOTAL PUBLIC SAFETY	124,429.11	362,465.43	589,910.00	227,444.57	61.4

MIDWAY CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ECONOMIC DEVELOPMENT</u>					
10-58-600 COUNTY ECONOMIC DEVELOPMENT	.00	25,000.00	25,000.00	.00	100.0
TOTAL ECONOMIC DEVELOPMENT	.00	25,000.00	25,000.00	.00	100.0
<u>STREETS</u>					
10-60-110 SALARIES AND WAGES	.00	25,290.32	.00	(25,290.32)	.0
10-60-130 EMPLOYEE BENEFITS	.00	11,358.54	.00	(11,358.54)	.0
10-60-240 STREET SUPPLIES & MAINTENANCE	.00	4,669.13	23,500.00	18,830.87	19.9
10-60-245 STORM DRAIN MAINTENANCE	.00	95.00	5,000.00	4,905.00	1.9
10-60-250 STREET SIGN SUPPLIES & MAIN	1,105.80	13,368.13	10,000.00	(3,368.13)	133.7
10-60-255 EQUIPMENT RENTAL AND LEASE	(258.13)	18,331.71	27,875.00	9,543.29	65.8
10-60-330 EDUCATION AND TRAINING	.00	.00	2,000.00	2,000.00	.0
10-60-470 STREET LIGHT UTILITIES	.00	643.29	1,750.00	1,106.71	36.8
10-60-480 ROAD MATERIALS	.00	12,719.38	78,000.00	65,280.62	16.3
10-60-620 CONTRACT SERVICES	.00	3,150.00	50,000.00	46,850.00	6.3
TOTAL STREETS	847.67	89,625.50	198,125.00	108,499.50	45.2
<u>PARKS AND RECREATION</u>					
10-70-110 SALARIES AND WAGES	.00	40,931.97	.00	(40,931.97)	.0
10-70-130 EMPLOYEE BENEFITS	.00	18,383.61	.00	(18,383.61)	.0
10-70-230 MILEAGE	.00	.00	2,000.00	2,000.00	.0
10-70-240 CONTRACT SERVICES	.00	50,767.68	93,343.00	42,575.32	54.4
10-70-250 SUPPLIES AND MAINTENANCE	930.12	20,712.07	60,000.00	39,287.93	34.5
10-70-255 EQUIPMENT RENTAL AND LEASE	(258.13)	18,331.69	10,625.00	(7,706.69)	172.5
10-70-270 UTILITIES	538.50	9,732.36	22,000.00	12,267.64	44.2
10-70-330 EDUCATION AND TRAINING	.00	.00	5,400.00	5,400.00	.0
10-70-620 TREE CITY USA	.00	17,438.13	15,000.00	(2,438.13)	116.3
TOTAL PARKS AND RECREATION	1,210.49	176,297.51	208,368.00	32,070.49	84.6
<u>CEMETERY</u>					
10-77-110 SALARIES AND WAGES	.00	105,715.93	.00	(105,715.93)	.0
10-77-130 EMPLOYEE BENEFITS	.00	47,479.77	.00	(47,479.77)	.0
10-77-250 EQUIP,SUPPLIES & MAINTENANCE	3,941.02	15,901.83	20,620.00	4,718.17	77.1
10-77-255 EQUIPMENT RENTAL AND LEASE	(258.13)	16,991.87	22,375.00	5,383.13	75.9
10-77-270 UTILITIES	194.00	1,909.45	11,608.00	9,698.55	16.5
10-77-620 CONTRACT SERVICES	.00	12,990.94	26,924.00	13,933.06	48.3
10-77-650 MISCELLANEOUS DAMAGES	.00	.00	10,000.00	10,000.00	.0
TOTAL CEMETERY	3,876.89	200,989.79	91,527.00	(109,462.79)	219.6

MIDWAY CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TOURISM AND CULTURE</u>					
10-78-330 TREE LIGHTING	27,938.62	43,361.03	39,800.00	(3,561.03)	109.0
10-78-340 COMMUNITY DONATIONS	.00	.00	31,025.00	31,025.00	.0
10-78-350 TOURISM	222.50	8,920.24	43,533.00	34,612.76	20.5
10-78-355 FLOWERS	.00	2,433.18	13,500.00	11,066.82	18.0
10-78-360 EVENTS	.00	240.00	5,000.00	4,760.00	4.8
10-78-370 TAP AWARDS & GRANTS	.00	98,071.00	200,000.00	101,929.00	49.0
10-78-560 HISTORIC PRESERVATION	.00	6,260.74	10,000.00	3,739.26	62.6
TOTAL TOURISM AND CULTURE	28,161.12	159,286.19	342,858.00	183,571.81	46.5
<u>TRANSFERS AND CONTRIBUTIONS</u>					
10-90-150 TRANSFER TO CIP FUND (STREETS)	.00	.00	881,875.00	881,875.00	.0
10-90-155 TRANSFER TO ICE RINK FUND	.00	.00	163,283.00	163,283.00	.0
10-90-160 TRANSFER TO CIP FUND (OTHER)	.00	.00	52,508.00	52,508.00	.0
10-90-170 TRANSFER TO MBA FUND	.00	.00	347,294.00	347,294.00	.0
10-90-190 TRANSFER TO SOUVENIR SHOP FUND	.00	.00	36,004.00	36,004.00	.0
TOTAL TRANSFERS AND CONTRIBUTIONS	.00	.00	1,480,964.00	1,480,964.00	.0
TOTAL FUND EXPENDITURES	477,481.85	3,120,175.90	7,659,325.00	4,539,149.10	40.7
NET REVENUE OVER EXPENDITURES	1,543,050.91	2,168,859.57	.00	(2,168,859.57)	.0

MIDWAY CITY
 BALANCE SHEET
 JANUARY 31, 2026

BACKNET FUND

ASSETS

15-11100	CASH - COMBINED FUND	9,727.71	
15-11500	CASH IN CHECKING (ZIONS BANK)	70,699.65	
15-11520	PETTY CASH	300.00	
		<hr/>	
	TOTAL ASSETS		<u>80,727.36</u>

LIABILITIES AND EQUITY

LIABILITIES

15-21310	ACCOUNTS PAYABLE	160.86	
		<hr/>	
	TOTAL LIABILITIES		160.86

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
15-29800	BALANCE - BEGINNING OF YEAR	82,574.97	
	REVENUE OVER EXPENDITURES - YTD	(2,008.47)	
		<hr/>	
	BALANCE - CURRENT DATE	80,566.50	
		<hr/>	
	TOTAL FUND EQUITY		<u>80,566.50</u>
	TOTAL LIABILITIES AND EQUITY		<u>80,727.36</u>

MIDWAY CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2026

BACKNET FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>RESTITUTION REVENUE</u>					
15-31-150 INTEREST EARNINGS REVENUE	.59	25.45	25.00	(.45)	101.8
15-31-250 RESTITUTION REVENUE	.00	229.47	305.00	75.53	75.2
TOTAL RESTITUTION REVENUE	.59	254.92	330.00	75.08	77.3
<u>TRANSFERS AND CONTRIBUTIONS</u>					
15-33-103 APPROPRIATED FUND BALANCE	.00	.00	11,370.00	11,370.00	.0
TOTAL TRANSFERS AND CONTRIBUTIONS	.00	.00	11,370.00	11,370.00	.0
TOTAL FUND REVENUE	.59	254.92	11,700.00	11,445.08	2.2

MIDWAY CITY
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING JANUARY 31, 2026

BACKNET FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>RESTITUTION EXPENDITURES</u>					
15-81-230 TRAVEL	.00	676.03	1,700.00	1,023.97	39.8
15-81-250 EQUIP, SUPPLIES & OPERATING	160.86	1,587.36	10,000.00	8,412.64	15.9
TOTAL RESTITUTION EXPENDITURES	160.86	2,263.39	11,700.00	9,436.61	19.4
TOTAL FUND EXPENDITURES	160.86	2,263.39	11,700.00	9,436.61	19.4
NET REVENUE OVER EXPENDITURES	(160.27)	(2,008.47)	.00	2,008.47	.0

MIDWAY CITY
BALANCE SHEET
JANUARY 31, 2026

CDRA FUND

ASSETS

20-11100	CASH - COMBINED FUND		97,632.59	
	TOTAL ASSETS			97,632.59

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
20-29800	BALANCE - BEGINNING OF YEAR	97,632.59		
	BALANCE - CURRENT DATE		97,632.59	
	TOTAL FUND EQUITY			97,632.59
	TOTAL LIABILITIES AND EQUITY			97,632.59

MIDWAY CITY
BALANCE SHEET
JANUARY 31, 2026

MBA FUND

ASSETS

41-11100	CASH - COMBINED FUND	707,663.47	
41-11610	PTIF - OPEN SPACE	1,910,012.58	
41-11618	PTIF - MBA UTAH BOND FUND	19,284.58	
	TOTAL ASSETS		2,636,960.63

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
41-29800	FUND BALANCE - BEGINNING OF YR	2,629,441.37	
	REVENUE OVER EXPENDITURES - YTD	7,519.26	
	BALANCE - CURRENT DATE		2,636,960.63
	TOTAL FUND EQUITY		2,636,960.63
	TOTAL LIABILITIES AND EQUITY		2,636,960.63

MIDWAY CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2026

MBA FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS REVENUE</u>						
41-36-100	INTEREST EARNINGS	6,300.79	65,963.89	1,000.00	(64,963.89)	6596.4
	TOTAL MISCELLANEOUS REVENUE	6,300.79	65,963.89	1,000.00	(64,963.89)	6596.4
<u>CONTRIBUTIONS AND TRANSFERS</u>						
41-39-200	APPROPRIATED FUND BALANCE	.00	.00	1,000,600.00	1,000,600.00	.0
41-39-210	TRANSFER FROM GENERAL FUND	.00	.00	347,294.00	347,294.00	.0
	TOTAL CONTRIBUTIONS AND TRANSFERS	.00	.00	1,347,894.00	1,347,894.00	.0
	TOTAL FUND REVENUE	6,300.79	65,963.89	1,348,894.00	1,282,930.11	4.9

MIDWAY CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2026

MBA FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OPEN SPACE PRESERVATION</u>					
41-44-130 KEM GARDNER PROPERTIES	.00	.00	1,000,000.00	1,000,000.00	.0
41-44-650 SMALL PARCEL PRES FUND	.00	.00	25,000.00	25,000.00	.0
TOTAL OPEN SPACE PRESERVATION	.00	.00	1,025,000.00	1,025,000.00	.0
<u>DEBT SERVICE</u>					
41-47-810 OPEN SPACE BOND - PRINCIPAL	.00	.00	185,000.00	185,000.00	.0
41-47-815 OPEN SPACE BOND - INTEREST	.00	58,194.63	137,294.00	79,099.37	42.4
TOTAL DEBT SERVICE	.00	58,194.63	322,294.00	264,099.37	18.1
<u>OTHER</u>					
41-48-510 INSURANCE AND SURETY BONDS	.00	.00	1,400.00	1,400.00	.0
41-48-520 PROFESSIONAL SERVICES	.00	250.00	200.00	(50.00)	125.0
TOTAL OTHER	.00	250.00	1,600.00	1,350.00	15.6
TOTAL FUND EXPENDITURES	.00	58,444.63	1,348,894.00	1,290,449.37	4.3
NET REVENUE OVER EXPENDITURES	6,300.79	7,519.26	.00	(7,519.26)	.0

MIDWAY CITY
BALANCE SHEET
JANUARY 31, 2026

CIP FUND

ASSETS

45-11100	CASH - COMBINED FUND	3,957,751.42	
45-11600	PTIF - CIP	5,029,272.74	
45-11605	PTIF - TRAIL IMPACT RESTRICTED	141,016.58	
45-11620	PTIF - PARK IMPACT RESTRICTED	174,975.61	
45-11625	PTIF - PARKS CONTRIBUTION	93,354.72	
45-11635	PTIF - TRANS IMPACT FEE	1,197,304.06	
45-11640	PTIF - ROADS	499,606.59	
	TOTAL ASSETS		11,093,281.72

LIABILITIES AND EQUITY

LIABILITIES

45-21310	ACCOUNTS PAYABLE	17,200.09	
45-21600	DEFERRED INFLOW OF RESOURCES	90,000.00	
	TOTAL LIABILITIES		107,200.09

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:

45-29800	BALANCE - BEGINNING OF YEAR	10,987,650.63	
45-29805	BUILDINGS	36,160.00	
45-29810	CEMETERY	335,847.39	
45-29815	PARKS	37,337.50	
45-29817	PARKING	100,000.00	
45-29820	TRAILS	20,000.00	
45-29822	TAP TAX	78,198.03	
45-29825	TRANSIENT ROOM TAX	109,297.95	
45-29830	VEHICLE REPLACEMENT - PW	466,014.18	
45-29835	VEHICLE REPLACEMENT - OTHER	23,225.00	
	REVENUE OVER EXPENDITURES - YTD	(1,207,649.05)	
	BALANCE - CURRENT DATE	10,986,081.63	
	TOTAL FUND EQUITY		10,986,081.63
	TOTAL LIABILITIES AND EQUITY		11,093,281.72

MIDWAY CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2026

CIP FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>					
45-30-100 INTEREST EARNINGS	18,154.86	136,709.96	175,000.00	38,290.04	78.1
45-30-110 INTEREST EARNINGS/PARKS	868.11	6,106.97	5,000.00	(1,106.97)	122.1
45-30-130 INTEREST EARNINGS/TRANS IMPACT	3,887.61	27,774.40	23,000.00	(4,774.40)	120.8
45-30-134 INTEREST EARNINGS/TRAIL IMPACT	453.92	3,074.79	18,000.00	14,925.21	17.1
45-30-260 TRAILS GRANT	.00	.00	750,000.00	750,000.00	.0
45-30-270 PARKS GRANT	.00	.00	60,000.00	60,000.00	.0
45-30-500 PARK IMPACT FEES	2,000.00	53,000.00	75,000.00	22,000.00	70.7
45-30-510 TRANS IMPACT FEES	5,500.00	205,297.90	206,250.00	952.10	99.5
45-30-520 TRAILS IMPACT FEES	1,612.00	42,718.00	60,450.00	17,732.00	70.7
45-30-600 GF (STREETS)	.00	.00	881,875.00	881,875.00	.0
45-30-602 GF (ADMIN - VEH REPL)	.00	.00	1,500.00	1,500.00	.0
45-30-604 GF (EQUIP MAINT - VEH REPL)	.00	.00	90,000.00	90,000.00	.0
45-30-606 GF (PLANNING - VEH REPL)	.00	.00	1,500.00	1,500.00	.0
45-30-608 GF (BUILD SAFETY - VEH REPL)	.00	.00	5,679.00	5,679.00	.0
45-30-650 GF (OTHER)	.00	.00	52,508.00	52,508.00	.0
45-30-891 APPROPRIATED FUND BALANCE	.00	.00	5,911,657.00	5,911,657.00	.0
TOTAL REVENUE	32,476.50	474,682.02	8,317,419.00	7,842,736.98	5.7
TOTAL FUND REVENUE	32,476.50	474,682.02	8,317,419.00	7,842,736.98	5.7

MIDWAY CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2026

CIP FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CIP - PARKING</u>					
45-63-100 MAIN STREET	16,865.00	321,538.69	260,520.00	(61,018.69)	123.4
TOTAL CIP - PARKING	16,865.00	321,538.69	260,520.00	(61,018.69)	123.4
<u>CIP - SIDEWALKS</u>					
45-64-700 SIDEWALK IMPROVEMENTS	.00	25,265.48	25,000.00	(265.48)	101.1
TOTAL CIP - SIDEWALKS	.00	25,265.48	25,000.00	(265.48)	101.1
<u>CIP - BUILDINGS</u>					
45-65-204 TOWN HALL	.00	2,561.13	84,000.00	81,438.87	3.1
45-65-215 COMMUNITY CENTER	.00	24,546.77	23,000.00	(1,546.77)	106.7
45-65-223 MAINTENANCE BUILDING	.00	516.76	73,000.00	72,483.24	.7
TOTAL CIP - BUILDINGS	.00	27,624.66	180,000.00	152,375.34	15.4
<u>CIP - STREETS</u>					
45-66-310 SURFACE TREATMENTS	330.00	269,402.45	265,500.00	(3,902.45)	101.5
45-66-333 2025 STREET PROJECTS	.00	15,862.14	20,000.00	4,137.86	79.3
45-66-342 STREET STRIPING	.00	52,175.12	60,000.00	7,824.88	87.0
45-66-368 BIGLER LANE	.00	.00	45,000.00	45,000.00	.0
45-66-707 ROAD IMPROVEMENT PROJECTS	.00	193,282.11	753,892.00	560,609.89	25.6
45-66-710 PEDESTRIAN & TRAFFIC SAFETY	.00	.00	15,000.00	15,000.00	.0
TOTAL CIP - STREETS	330.00	530,721.82	1,159,392.00	628,670.18	45.8
<u>CIP - PARKS AND RECREATION</u>					
45-67-412 ALPENHOF PARK IMPROVEMENTS	.00	20,412.50	26,925.00	6,512.50	75.8
45-67-414 NORTH CENTER STREET TRAIL	4,969.61	548,236.34	1,364,652.00	816,415.66	40.2
45-67-415 TRAILS	.00	51,442.58	50,000.00	(1,442.58)	102.9
45-67-419 TOWN SQUARE IMPROVEMENTS	.00	.00	2,402,350.00	2,402,350.00	.0
45-67-420 IMPROVEMENTS	.00	15,968.00	12,000.00	(3,968.00)	133.1
TOTAL CIP - PARKS AND RECREATION	4,969.61	636,059.42	3,855,927.00	3,219,867.58	16.5
<u>CIP - CEMETERY</u>					
45-68-512 IMPROVEMENTS	.00	.00	235,000.00	235,000.00	.0
TOTAL CIP - CEMETERY	.00	.00	235,000.00	235,000.00	.0

MIDWAY CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2026

CIP FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CIP - OTHER</u>						
45-69-605	VEHICLES AND EQUIPMENT	.00	141,121.00	141,500.00	379.00	99.7
	TOTAL CIP - OTHER	.00	141,121.00	141,500.00	379.00	99.7
<u>TRANSFERS AND CONTRIBUTIONS</u>						
45-90-150	UNAPPROPRIATED FUND BALANCE	.00	.00	2,460,080.00	2,460,080.00	.0
	TOTAL TRANSFERS AND CONTRIBUTIONS	.00	.00	2,460,080.00	2,460,080.00	.0
	TOTAL FUND EXPENDITURES	22,164.61	1,682,331.07	8,317,419.00	6,635,087.93	20.2
	NET REVENUE OVER EXPENDITURES	10,311.89	(1,207,649.05)	.00	1,207,649.05	.0

MIDWAY CITY
BALANCE SHEET
JANUARY 31, 2026

WATER FUND

ASSETS

51-11100	CASH - COMBINED FUND	(8,571,029.82)	
51-11610	PTIF - WATER ACCOUNT	5,053,193.55	
51-11613	PTIF - MIDWAY WATER LEASES	2,336,891.73	
51-11615	PTIF - WT SYSTEM IMPROVEMENT	1,985,373.89	
51-11616	PTIF - WATER IMPACT FEE	436,442.39	
51-13110	ACCOUNTS RECEIVABLE	317,183.52	
51-13120	ALLOW DOUBTFUL ACCTS	(4,531.38)	
51-13310	ACCOUNTS RECEIVABLE - OTHER	5,526.80	
51-15110	INVENTORY	20,000.00	
51-15200	DEFERRED OUTFLOWS OF RESOURCES	50,341.19	
51-16310	WATER DISTRIBUTION SYSTEM	26,314,327.61	
51-16510	MACHINERY AND EQUIPMENT	47,521.05	
51-17500	ACCUMULATED DEPRECIATION	(5,822,048.02)	
51-18000	WATER STOCK	34,719,050.00	
51-18100	INVESTMENT - JOINT VENTURE	7,973,234.00	
	TOTAL ASSETS		64,861,476.51

LIABILITIES AND EQUITY

LIABILITIES

51-21310	ACCOUNTS PAYABLE	48,774.97	
51-21350	CUSTOMER DEPOSITS	67,808.02	
51-22300	NET PENSION LIABILITY	23,256.27	
51-22350	DEFERRED INFLOWS OF RESOURCES	343.02	
	TOTAL LIABILITIES		140,182.28

FUND EQUITY

51-26100	CONTRIBUTED CAPITAL	2,808,521.91	
	UNAPPROPRIATED FUND BALANCE:		
51-29800	BEGINNING OF YEAR	63,689,466.28	
	REVENUE OVER EXPENDITURES - YTD	(1,776,693.96)	
	BALANCE - CURRENT DATE	61,912,772.32	
	TOTAL FUND EQUITY		64,721,294.23
	TOTAL LIABILITIES AND EQUITY		64,861,476.51

MIDWAY CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2026

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>					
51-37-100 WATER SALES	268,277.75	804,423.35	1,050,000.00	245,576.65	76.6
51-37-120 WATER LEASES	23,623.05	70,869.15	127,700.00	56,830.85	55.5
51-37-130 ALPENHOF PUMPING FEES	2,832.00	8,496.00	12,000.00	3,504.00	70.8
51-37-140 COTTAGES ON GREEN PUMPING FEES	14,571.00	43,389.77	64,000.00	20,610.23	67.8
51-37-145 IRR. ASSESSMENT (CLASS B)	85,762.14	255,156.81	350,000.00	94,843.19	72.9
51-37-160 WATER TRANSFER FEE	100.00	1,949.50	1,800.00	(149.50)	108.3
51-37-170 INTEREST EARNINGS	30,540.04	283,225.61	450,000.00	166,774.39	62.9
51-37-200 WATER IMPACT FEE	4,600.00	161,766.34	172,500.00	10,733.66	93.8
51-37-205 INTEREST EARNINGS/WATER IMPACT	1,407.10	9,394.88	13,000.00	3,605.12	72.3
51-37-210 WATER CONNECTION/HOOKUP	2,600.00	84,500.00	130,000.00	45,500.00	65.0
51-37-300 PENALTIES & FORFEITURES	.00	1,500.00	.00	(1,500.00)	.0
51-37-910 APPROPRIATED FUND BALANCE	.00	.00	5,594,361.00	5,594,361.00	.0
TOTAL REVENUE	434,313.08	1,724,671.41	7,965,361.00	6,240,689.59	21.7
TOTAL FUND REVENUE	434,313.08	1,724,671.41	7,965,361.00	6,240,689.59	21.7

MIDWAY CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2026

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
51-40-110 SALARIES AND WAGES	.00	221,739.77	207,115.00	(14,624.77)	107.1
51-40-130 EMPLOYEE BENEFITS	.00	99,589.09	84,703.00	(14,886.09)	117.6
51-40-240 OFFICE SUPPLIES AND EXPENSE	5,188.15	18,274.83	20,000.00	1,725.17	91.4
51-40-242 WATER TESTING	256.00	1,671.00	25,000.00	23,329.00	6.7
51-40-245 COMPUTER SUPPORT	1,620.00	128,650.88	172,300.00	43,649.12	74.7
51-40-250 EQUIP,SUPPLIES & MAINTANANCE	12.33	20,166.80	444,276.00	424,109.20	4.5
51-40-255 EQUIPMENT RENTAL\REPLACE	(258.13)	18,331.71	53,625.00	35,293.29	34.2
51-40-260 REPAIRS,CONNECTIONS,EXTENSIONS	8,640.53	143,059.63	200,000.00	56,940.37	71.5
51-40-270 UTILITIES	.00	21,811.03	52,000.00	30,188.97	41.9
51-40-310 PRO & TECHNICAL SERVICES	5,000.92	25,488.38	100,000.00	74,511.62	25.5
51-40-330 EDUCATION AND TRAINING	1,157.00	2,144.25	12,000.00	9,855.75	17.9
51-40-340 IRR. ASSESSMENTS (CLASS A)	.00	.00	1,302.00	1,302.00	.0
51-40-350 IRR. ASSESSMENTS (CLASS B)	.00	320,840.00	600,000.00	279,160.00	53.5
51-40-360 COOPERATIVE SERVICE PAYMENTS	23,972.76	47,854.80	80,000.00	32,145.20	59.8
51-40-510 BAD DEBT	.00	.00	1,000.00	1,000.00	.0
51-40-605 DUES AND MEMBERSHIPS	.00	.00	7,500.00	7,500.00	.0
51-40-610 MISCELLANEOUS	.00	61.39	8,000.00	7,938.61	.8
51-40-620 M&I WATER LEASE	.00	40,353.12	55,000.00	14,646.88	73.4
51-40-650 DEPRECIATION	.00	.00	300,000.00	300,000.00	.0
51-40-660 MISCELLANEOUS CLAIMS	.00	.00	30,000.00	30,000.00	.0
51-40-705 FY2025 SUMMER WATER PROJECTS	.00	2,391,328.69	5,310,361.00	2,919,032.31	45.0
51-40-778 CAPITAL OUTLAY - WATER SYSTEM	.00	.00	15,000.00	15,000.00	.0
51-40-980 UNAPPROPRIATED FUND BALANCE	.00	.00	186,179.00	186,179.00	.0
TOTAL EXPENDITURES	45,589.56	3,501,365.37	7,965,361.00	4,463,995.63	44.0
TOTAL FUND EXPENDITURES	45,589.56	3,501,365.37	7,965,361.00	4,463,995.63	44.0
NET REVENUE OVER EXPENDITURES	388,723.52	(1,776,693.96)	.00	1,776,693.96	.0

MIDWAY CITY
BALANCE SHEET
JANUARY 31, 2026

ICE SHEET FUND

ASSETS

57-11100	CASH - COMBINED FUND	(53,279.87)	
57-11600	PTIF - ICE RINK		224,617.72	
57-15200	DEFERRED OUTFLOW OF RESOURCES		16,280.17	
57-16210	BUILDINGS		43,987.67	
57-16310	ICE SHEET		339,015.98	
57-16510	MACHINERY AND EQUIPMENT		330,561.36	
57-16610	ZAMBONI		48,000.00	
57-17500	ACCUMULATED DEPRECIATION	(434,592.02)	
	TOTAL ASSETS			514,591.01

LIABILITIES AND EQUITY

LIABILITIES

57-21310	ACCOUNTS PAYABLE		1,165.84	
57-22300	NET PENSION LIABILITY		8,899.11	
57-22350	DEFERRED INFLOWS OF RESOURCES		131.43	
	TOTAL LIABILITIES			10,196.38

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:				
57-29800	FUND BALANCE - BEGINNING OF YR		600,287.55	
	REVENUE OVER EXPENDITURES - YTD	(95,892.92)	
	BALANCE - CURRENT DATE		504,394.63	
	TOTAL FUND EQUITY			504,394.63
	TOTAL LIABILITIES AND EQUITY			514,591.01

MIDWAY CITY
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING JANUARY 31, 2026

ICE SHEET FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OPERATING REVENUE</u>					
57-37-700 CONCESSIONS	.00	.00	69,000.00	69,000.00	.0
57-37-900 MISCELLANEOUS	744.77	5,589.90	5,400.00	(189.90)	103.5
TOTAL OPERATING REVENUE	744.77	5,589.90	74,400.00	68,810.10	7.5
<u>TRANSFERS AND CONTRIBUTIONS</u>					
57-39-150 TRANSFER FROM GENERAL FUND	.00	.00	163,283.00	163,283.00	.0
TOTAL TRANSFERS AND CONTRIBUTIONS	.00	.00	163,283.00	163,283.00	.0
TOTAL FUND REVENUE	744.77	5,589.90	237,683.00	232,093.10	2.4

MIDWAY CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2026

ICE SHEET FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OPERATING EXPENDITURES</u>					
57-70-110 SALARIES - WAGES	17,957.01	58,502.96	77,400.00	18,897.04	75.6
57-70-130 EMPLOYEE BENEFITS	1,217.45	10,271.04	5,983.00	(4,288.04)	171.7
57-70-250 EQUIP, SUPPLIES & MAINT	1,230.00	15,470.08	40,000.00	24,529.92	38.7
57-70-280 UTILITIES	.00	16,891.94	30,000.00	13,108.06	56.3
57-70-290 TELEPHONE	.00	346.80	600.00	253.20	57.8
57-70-297 DEPRECIATION EXPENSE	.00	.00	25,400.00	25,400.00	.0
57-70-620 CONTRACT SERVICES	.00	.00	3,300.00	3,300.00	.0
TOTAL OPERATING EXPENDITURES	20,404.46	101,482.82	182,683.00	81,200.18	55.6
<u>NON-OPERATING EXPENDITURES</u>					
57-71-730 CAPITAL OUTLAY - IMPROVEMENTS	.00	.00	20,000.00	20,000.00	.0
57-71-740 CAPITAL OUTLAY EQUIPMENT	.00	.00	35,000.00	35,000.00	.0
TOTAL NON-OPERATING EXPENDITURES	.00	.00	55,000.00	55,000.00	.0
TOTAL FUND EXPENDITURES	20,404.46	101,482.82	237,683.00	136,200.18	42.7
NET REVENUE OVER EXPENDITURES	(19,659.69)	(95,892.92)	.00	95,892.92	.0

MIDWAY CITY
BALANCE SHEET
JANUARY 31, 2026

SOUVENIR SHOP FUND

ASSETS

58-11100	CASH - COMBINED FUND	44,367.31	
58-15200	DEFERRED OUTFLOW OF RESOURCES	24,514.53	
58-16210	BUILDING	46,844.49	
	TOTAL ASSETS		115,726.33

LIABILITIES AND EQUITY

LIABILITIES

58-21310	ACCOUNTS PAYABLE	1,300.85	
58-22300	NET PENSION LIABILITY	12,076.95	
58-22350	DEFERRED INFLOWS OF RESOURCES	178.57	
	TOTAL LIABILITIES		13,556.37

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
58-29800	FUND BALANCE - BEGINNING OF YR	59,570.12	
	REVENUE OVER EXPENDITURES - YTD	42,599.84	
	BALANCE - CURRENT DATE	102,169.96	
	TOTAL FUND EQUITY		102,169.96
	TOTAL LIABILITIES AND EQUITY		115,726.33

MIDWAY CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2026

SOUVENIR SHOP FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OPERATING REVENUE</u>					
58-37-100 SALES	13,322.34	153,459.80	145,000.00	(8,459.80)	105.8
TOTAL OPERATING REVENUE	13,322.34	153,459.80	145,000.00	(8,459.80)	105.8
<u>NON-OPERATING REVENUE</u>					
58-38-240 COST OF GOODS SOLD	(1,493.35)	(58,846.70)	(90,000.00)	(31,153.30)	(65.4)
TOTAL NON-OPERATING REVENUE	(1,493.35)	(58,846.70)	(90,000.00)	(31,153.30)	(65.4)
<u>TRANSFERS AND CONTRIBUTIONS</u>					
58-39-150 TRANSFER FROM GENERAL FUND	.00	.00	36,004.00	36,004.00	.0
TOTAL TRANSFERS AND CONTRIBUTIONS	.00	.00	36,004.00	36,004.00	.0
TOTAL FUND REVENUE	11,828.99	94,613.10	91,004.00	(3,609.10)	104.0

MIDWAY CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2026

SOUVENIR SHOP FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OPERATING EXPENDITURES</u>					
58-70-110 SALARIES AND WAGES	8,036.05	31,914.50	59,472.00	27,557.50	53.7
58-70-130 EMPLOYEE BENEFITS	3,096.54	9,867.52	17,527.00	7,659.48	56.3
58-70-140 OFFICE SUPPLIES AND EXPENSES	768.99	6,584.65	6,749.00	164.35	97.6
58-70-240 ADVERTISING AND MARKETING	.00	1,882.71	5,496.00	3,613.29	34.3
58-70-250 EQUIPMENT, SUPPLIES, AND MAINT	.00	1,763.88	1,760.00	(3.88)	100.2
TOTAL OPERATING EXPENDITURES	<u>11,901.58</u>	<u>52,013.26</u>	<u>91,004.00</u>	<u>38,990.74</u>	<u>57.2</u>
TOTAL FUND EXPENDITURES	<u>11,901.58</u>	<u>52,013.26</u>	<u>91,004.00</u>	<u>38,990.74</u>	<u>57.2</u>
NET REVENUE OVER EXPENDITURES	<u>(72.59)</u>	<u>42,599.84</u>	<u>.00</u>	<u>(42,599.84)</u>	<u>.0</u>

MIDWAY CITY
BALANCE SHEET
JANUARY 31, 2026

PERPETUAL CARE FUND

ASSETS

79-11100	CASH - COMBINED FUND	329,492.67	
	TOTAL ASSETS		<u>329,492.67</u>

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
79-29800	BEGINNING OF YEAR	<u>329,492.67</u>	
	BALANCE - CURRENT DATE	<u>329,492.67</u>	
	TOTAL FUND EQUITY		<u>329,492.67</u>
	TOTAL LIABILITIES AND EQUITY		<u>329,492.67</u>

Utah 2026 Legislative Session

Patial Summary (1016 bills introduced, 540 bills passed)

Key:

Red: Bill failed

Green: Bill Passed.

Highlighted with asterisk (*): Will require future action by City.

ALCOHOL:

HB 59 S5 (Rep. Eliason) – requires proof of age (Utah driver license or identification card) to gain admittance to bar or tavern, purchase beer, etc. Allows temporary confiscation of fake identification while involve law enforcement. Before sale of alcoholic product, package agency or off-premises beer retailer shall verify individual is not interdicted person (prohibited by Court order from purchase of alcohol).

HB 597 (Rep. Burton)(Alcohol Amendments)– Bars and restaurants serving alcohol are not allowed within 300 feet (pedestrian path from nearest entrance of establishment to boundary of community location) or 200 feet (straight line) of schools, churches, parks or libraries in Utah. Bill loosens restrictions and allows alcohol sales at hotels & restaurants near parks (**but not schools or churches**) if city and state commission approve request and city provides opportunity for public to comment at public meeting at least 30 days before consent given. Consent must include acknowledgement and authorization of proximity to community location. Exception does not apply to bars.

ADMINISTRATIVE:

HB 73 (Rep. Walter)(Public Employee Retaliatory Action Amendments) – expands definition of retaliatory action by an employer to include making a complaint to person/agency that licenses the employee to practice a profession. Also includes dismissal, reduction compensation, failure to increase compensation if warranted, and failure to promote.

HB 87 (Rep. Mauga)(Biscuit’s Bill – Animal Crime Bill) – allows animals to be placed away from owner during pendency of abuse case.

HB 130 (Med Exam Exp) – prohibits employers from requiring an individual to pay for medical examination.

***HB 147 S4** (Rep. Jordan Teuscher) (Government Form Submissions)– Requires state and local governments to provide an electronic option for filling out and submitting forms, records, and other information. Does not apply to marriage license or forms related to election. Effective July 1, 2027

HB 243 (Rep. J. Elison)(Gambling) - Closes loophole in law banning betting on outcome of sports game by making it illegal to bet on statistics like number of touchdowns, goals, etc.

HB 319 S2 (Rep. Paul Cutler) (Digitally Authenticated Electronic Records) – authorizes counties to accept digitally authenticated records, establishes standards, state archivist to establish retention and preservation standards for digital records.

***SB 229** (Sen. Lincoln Fillmore)– (sick time state employees) – State employees currently receive vacation time and sick time separately. For new employees and existing employees who opt into the new system (one-time election), these will be combined into Paid Time Off (PTO) and can be used for either vacation or sick time. Increases maximum employer contribution on 401(k) match.

CONSTRUCTION:

HB 65 (Rep. Thomas Peterson): Adopts updated international codes, removes regulation of water heaters in certain areas. Adds new definitions for ballistic glass and security glazing. Adds new child day care facility ancillary to main occupancy. Adds new definition of adult day care: *429.2.1 Adult Day Care. Nonresidential care and supervision for three or more adults for at least 4 but less than 24 hours a day that meets the needs of functionally impaired adults through a comprehensive program that provides a variety of health, social, recreational and related support services in a protective setting.*

HB 165 (Rep. Walt Brooks) (Critical Infrastructure) – directs Utah Cyber Center to develop guidance on foreign adversary threats to critical infrastructure, coordination on security, prohibits use of federally banned equipment in critical infrastructure, prohibits contracting for or deploying technology included on prohibited list from Utah Cyber Center.

COURTS:

HB 366 S3 (Rep. Jordan Teuscher) (Judicial Modifications) – addresses ballot language for retention election of judges, establishes Constitutional Court,

HB 392 (SJR5) (Rep. M. MacPherson)(District Court Amendments) - creates 3-judge panel to hear constitutionality challenges to Utah laws. Has been challenged in Court.

HB 540 (Rep. L. Monson) (Transparent courts): Requires audio recordings of all public court hearings (except justice courts) and creates statewide website where public may access records for free. Requires judges and commissioners to file annual financial disclosures like elected officials.

SB134 (Sen. C. Wilson) (Utah Supreme Court expansion): Increased judges from 5 to 7. Added judges to Utah Court of Appeals and district courts.

CRIMINAL JUSTICE:

HB 48 (Rep. K. Lisonbee)(Juvenile Justice)- gives court discretion to send juvenile to adult prison if was 17 years old when committed crime but 18 by time of sentencing.

HB 90 (Rep. Matthew Gwynn)(Sexual Offenses Amendments) – makes changes/clarifications to what constitutes a sexual offense throughout the Utah code.

HB 102 (Rep. Sahara Hayes)(Victim Privacy Amendments) – allows crime victim to request use of initials rather than name in charging instrument and publicly available documents under certain circumstances.

HB 103 (Rep. Melissa Ballard)(Underage Marriage Amendments) – makes it a third degree felony to unlawfully marry a minor (under 18), travel out of state to marry a minor, for parent to unlawfully consent or allow minor to enter marriage, to provide fake consent, to solemnize such marriage, and creates 15 year statute of limitation from day on which minor turns 18.

HB 137 (Rep. Tyler Clancy)(Violent Crime Clearance Rate Am.) – creates Violent Crime Clearance Rate Fund which includes legislative appropriations, private contributions, and interest earned and may be awarded by State Commission on Criminal and Juvenile Justice to aid law enforcement agencies with efforts in solving violent crime.

HB 188 (Rep. Nicholeen Peck) (Juvenile Justice Amendments) - amends notification requirements for alleged drug offenses committed by students on school grounds (shall report to law enforcement); requires school district to refer minor directly to a court after alleged commission of drug possession offense on school grounds for third time.

DRUGS:

SB 45 (Sen. M. McKell)(ban on natural opioid) – as of May 6, 2026, only licensed tobacco shop can sell kratom products.

HB 97 (Rep. Bridger Bolinder)(Medical Waste) – when facility-provided medication is administered to patient, allows unused portion to be offered to patient upon discharge if medication is required for continued treatment.

HB 205 S1 (Rep. Tyler Clancy) (substance use intervention) – authorizes jails to establish recovery housing pods with designated number of beds dedicated to qualifying individuals who participate in a structured substance use treatment program. Places some limits on syringe exchange, authorizes courts to establish STEP (structured Treatment and Enforcement Pathway Supervision Program) programs, authorizes courts to enter off-limits order to keep individual charged or convicted of drug offense from entering area where drug charge was committed.

HB 246 (Rep. Cory Maloy) (Local Government Drug Testing Am.) – expands samples for drug testing to include oral fluids.

HB 337 (Rep. T. Clancy)(ZYN tax) – taxes nicotine products at higher rate (cigarettes, vapes, e-cigs).

HB 390 (Rep J. Daily-Provost)(psychedelic treatment for PTSD) – approves Huntsman Mental Health Institute clinical study on psychedelic-assisted therapy for veterans. Study to end by 7/1/32.

EDUCATION (K-12):

HB 126 S1 (Rep. Ariel Defay/Sen. Fillmore) – micro-education entity is permitted in all zones subject to political subdivision's land use regulations. List some provisions that may be adopted as part of the local code, but then says the local entity need not adopt any of these and may adopt their own provisions.

HB 462 (One of 2 bills Governor Cox vetoed this session) (School Bus Internet Access). This bill would have created a grant program to distribute money to rural school districts for those districts to install internet access on a limited number of school buses to allow students in rural communities to do homework on long bus ride. Governor applauded intent and advised would have agreed to paper assignments, but not at the cost of greater screen time and use of devices.

SB 69 – (Sen. Fillmore) (bell 2 bell cellphone ban at K-12 schools): prohibits cellphone use during the school day. Access will be given for emergencies.

SB 75 – (raises for school nurses) – would have added school nurses to list of school employees getting “educator salary adjustment” from the state legislature.

SB 181 (Sen. L. Escamilla) (seclusion rooms): for disruptive students, new lighting and safety and recording requirements, with school required to reassess use only if parents cannot be reached after 30 minutes.

SB 241 (Sen. A. Millner)(early literacy) – Seeks to improve literacy K-3 by testing earlier and more often, creating individualized reading plans, \$16 million toward paraprofessionals to hold, recommends holding students back if not reading at grade level, and goal of 80% literacy for 3rd grade students by 2030.

EDUCATION (HIGHER):

RES: directs UVU to conduct feasibility study by 11/30/26 regarding creating a law school.

HB 84 (Rep. W. Brooks)(weapons on campuses): Bans open carry but makes concealed carry easier by removing need for a permit, which is consistent with state law.

HB 204 (Rep. M. Petersen)(curriculum accommodations): allows accommodations for students with sincerely held religions beliefs if conflict with classroom materials. Must request in advance and not fundamentally alter course of study. School must report accommodations denied.

ENERGY:

SB 135 (Sen. Owens)(nuclear fuel recycling) – places Utah Office of Energy Development over nuclear fuel processing development and Utah Energy Council to provide data and guidance on preliminary assessments for nuclear projects.

SB 21 (Sen. McKell)(Geothermal): establishes need for water rights to utilize geothermal energy and clarifies which parties own rights to energy source.

FAMILY:

HB 51 (Rep. Hall)(Adoption): Makes Utah adoption agencies nonprofit, creates 72 hour adoption revocation period, and prohibits lump sum payments to birth moms.

SB 141 (Sen. Wayne Harper) (Child Welfare Amendments) – Makes changes to Division of Child Family Services (SCFS) processes – requires DCFS to notify all parties when files court report or child and family plan, allows DCFS to share information with Division of Professional Licensing to investigate licensing violations related to child abuse or neglect, expands definition of “relative”, sets time for resolving objections to placement, etc.

GOVERNMENT:

HB 81 (Rep. Stoddard) (Flag Display Modifications) – would have reduced scope of restriction on display of flags on government property to schools and repeal restrictions not related to schools.

HB 302 (flags) –Would have required that cities only have one official flag but have the ability to fly “ceremonial” flags.

HB 327 – (Rep Kristen Chevrier) (retention license plate data) – would have reduced Utah’s 9 month retention limit (one of longest in country) to 90 days to destroy data from automatic license plate readers, provides authorized used and purposes, establishes reporting requirements.

HB 355 (Rep. Tyler Clancy) (Nuisance) – would have created exception to governmental immunity and allowed private individuals to bring public or private nuisance claim against governmental entity for nuisance on governmental property.

SB 15 (Sen. Winterton, Rep Kohler) (County Forms of Government): Repeals restriction on county with population 225,000+ from including in an optional county government plan a full-time county commission in an expanded county commission form of government; repeals requirements that majority of county’s registered voters must vote to amend optional plan that changes status of county executive or legislative body from full to part-time or vice versa.

SB 38 (Sen. Todd Weiler) (Consumer Protection) - adds Title 13, Chapter 77, Generative Artificial Intelligence - Consumer Disclosures and Enforcement, to the list of chapters the Division of Consumer Protection enforces; expands investigatory authority, etc.

SB 40 (Sen. Evan Vickers) (Business Entity Amendments) – enacts provisions applicable to all business entities.

SB 108 (Sen. Lincoln Fillmore) (Online Marketplace): prohibits counties and municipalities from regulating an online marketplace or requiring marketplace provide personal data on users without order or subpoena.

SB 132 (Sen. J. Stevenson)(closed door spaceport meetings authorized): Spaceport Exploration Committee’s mission (created 2025 session) is to investigate feasibility of a space hub. Meetings about a Utah spaceport allowed to be closed to protect trade secrets.

***SB232** (Sen. Fillmore)(**Regulatory Impacts on Families**) - before passing any new ordinances or amendments, the governing body must “consider the impact the proposed ordinance may have on family health, stability, and formation.” This includes land use codes and rezonings of property. Failure to do so does not invalidate the ordinance or create a cause of action against the entity.

HEALTH & WELFARE

HB 71 (Rep. Eliason)(health provider directory and access amendments): requires insurers to assist insureds in accessing behavioral health services in timely manner, publish directories, facilitate obtaining out-of-network services if in-network not timely available, requires Division of Professional Licensing to study feasibility of maintaining statewide directory of behavioral health providers.

HB 97 (Rep. Bridger Bolinder) (Medical Waste Amendments): allows certain health facilities (ED, Urgent Care) to offer unused portion of medication to patient upon discharge.

HB 105 (Rep. Christine Watkins) (Child Welfare Revisions): allows parent to file petition to change custody if substantial and material change of circumstance has occurred since permanent order entered.

HB 108 (Rep. Doug Fiefia)(Minors in State Custody): Reduces from 75% to 25% the amount of federal benefits for minors in the custody of the Department of Health and Human Services the department can use.

HB 117 (Rep. Doug Owens) (Organ Donation): Requires or encourages information about organ donation option to be provided. Makes it unprofessional conduct for a provider to do anything that would keep a patient from filing a complaint with DOPL, including a settlement agreement that prohibited a patient from filing a complaint.

H.B. 164 (One of 2 bills vetoed by Governor Cox)(Rep. Stephanie Gricius)(Health Care Patient Reporting to the Division of Professional Licensing). Designed to facilitate patient ability to bring complaints to the Division of Professional Licensing (DOPL). It would have required health care providers and their employees to tell a patient how to file a complaint with DOPL if the patient expresses concerns about a provider’s conduct. The bill would have required disclosures to a patient before a doctor could enter into a settlement

agreement that precludes a patient from filing a complaint with DOPL. Governor found the second provision conflicted with HB 117 and therefore vetoed.

HB 171 (Rep. Stephen Whyte) (Physician Assistant Amendments): amends insurance provisions to permit insured to select primary care provider who can be a PA.

HB 182 (Rep. Walt Brooks)(Genetic Information): Prohibits use of certain genetic sequencers and software; prescribes requirements and restrictions related to storage of genetic sequencing data; compliance certifications, etc.

HB 190 (Rep. Jason Thompson) (Child Care Tax Credit): expands nonrefundable corporate and individual income tax credit for employer-provided childcare to apply to off-site childcare facilities, increases tax credit amount for small businesses, etc.

HB 199 (Rep. Norman Thurston) (Health Data): adopting safeguards and encryption standards for stored and transmitted health data (data security and privacy), allows Department of Health and Human services to share data within department and with public health, local mental health, and local substance use authorities.

HB 207 (Rep. Nelson Abbott) (Competency): If court orders 2 competency evals, must be ordered in the same order; if clinically appropriate, defendant may be transferred to clinical or inpatient setting for the purpose of competency evaluation on notice to court and parties; allows involuntary medication order to be portable when patient transferred.

HB 258 (Rep. Nicholeen Peck) (insurance for sex transition) – requires health benefit plan to cover procedures/treatment to reverse sex transition if it covered transition (including hormone treatments).

HB 259 (Rep. Michael Petersen)(Parental Access to Children’s Medical Records) – protects right of parents to access child’s medical records.

HB 264 (Rep. Raymond Ward) (Prescription Medications) – removes requirement that pharmacy notify provider if pharmacy substitutes medication as authorized by the prescription, allows prescription refill to remain valid 2 years, limits standing prescription orders to clearly defined clinical indication and medication approved by FDA.

SB 31 (Sen. Evan Vickers) (Professional Licensure Amendments) – expands medical imaging a physical therapist may order, Physical therapist and occupational therapist may prescribe durable medical equipment, permits minor surgeries by Physician Assistants and some Registered Nurses, changes training requirements for acupuncturist, etc.

SB 50 (Sen. Jen Plumb) (Anesthesia) – Requires insurers to pay for medically necessary anesthesia services. Cannot deny reimbursement solely because duration of care exceeded a preset time limit.

HOMELESSNESS:

HB 308 S2 (Rep. Clinton Okerlund, Sen Todd Weiler): amends duties of Office of Homeless Services, governor to appoint at will state homeless services coordinator to serve as chief of OHS, amends staffing and reporting requirements, permits a service provider to temporarily expand a congregate shelter's bed capacity limit under certain conditions with municipal consent, changes local govt tax revenue distributions for shelters. Eff. 1/1/27

IMMIGRATION:

HB 88 (no public assistance if no legal status) would have prohibited state and local governments from providing any assistance to those without legal status, including non-emergency health care, housing assistance, food assistance, etc. Language broad enough that would have been problematic for community events and programs.

HB 136 (Rep. M. MacPherson)(driving without license) – requires police to impound vehicle driven by one without license or driving privilege card (test in English), with limited exceptions.

HB 287 (ending driving privilege card) – would have ended ability to drive legally in Utah regardless of immigration status and required law enforcement to notify ICE when person without legal status is involved in MVA.

LAND USE:

HCR 6 (Rep. Stephen Whyte) (House Concurrent Resolution supporting the Utah Housing Strategic Plan) – supports and commits to tracking implementation.

HCR 14 (Rep. Raymond Ward) (House Concurrent Resolution Supporting Transfer of Federally Managed Land for affordable housing).

HJR 30 (Rep. Casey Snider)(Great Salt Lake land transfer): after years of the state and federal government disputing ownership, permits Utah to sell 22,311 acres of the Great Salt Lake to the Bear River Migratory Bird Refuge (Federal Govt) for \$60+ million.

HB 30 (Rep. D. Shallenberger)(accessing wildlife management areas) – repeals 2025 requirement that users like cyclists, hikers, and birdwatchers had to buy a hunting or fishing license to visit these areas. Now required to watch educational video and option to donate.

***HB 33** (Rep Teuscher) (political signs) – prohibits attaching a political sign to a utility or light pole, utility box, traffic control device (criminal penalties). Disclosure statement for political advertisements amended and defined. Requires cities to allow property owners' political signs to be placed on park strips that abut their properties if such person is required by local ordinance or agreement to maintain the park strip (unless interferes with traffic, pedestrians, line-of-sight, etc.). City and County to designate location(s) where removed political signs may be deposited for safekeeping or disposal, make a reasonable attempt to contact owner of sign, and give 5 days for retrieval before disposal. Some fines permitted in some cases.

HB 68 S6 (Rep. Calvin Robers, Sen. Lincoln Fillmore) (Housing and Community Development amendments). Creates the Division of Housing and Community Development (HCD) within the Governor's Office of Economic Opportunity, and transfers personnel from the Housing and Community Development Division within the Department of Workforce Services to HCD and adds certain reporting requirements for recipients of state-administered funds.

HB 184 (Rep. Raymond Ward)(houses on small lots) – in counties of 1st, 2nd & 3rd class, would have streamlined approval process for “preferred land use” and allow single family homes on lots of 5400 square feet based upon sketch application and municipality would not be able to request engineered drawings, plat, etc.

HB 196 (Rep. Trevor Lee)(renaming 900 South) in SLC from Harvey Milk Boulevard to Charlie Kirk Boulevard. Legislature cannot currently rename city streets. Bill would allow renaming of class C roads and make city governments provide and pay for new signage.

HB 215 (Rep Thomas Peterson) (Landscaping Restrictions) – modifies LUDMA (land use law) section on water-wise landscaping and restricts municipalities and HOAs from prohibiting removal of vegetation on property located in a Wildland Urban Interface (WUI) area (unless removal is required to create defensible space required by the 2024 Wildland Urban Interface Code).

***SB 284** (Sen Fillmore, Rep. Koford)(local land and water modifications) – The provisions of HB 477 (land use regulations) and HB 439 (water planning amendments) did not pass but were incorporated into SB 284 so effectively it became the Land Use Task Force bill:

- All land use regulations, fees, and land use application checklists must be posted on municipal website by October 1, 2026.
- Modifications to the municipal incorporation process if areas of land are later added to an initial incorporation petition.
- Provides that a governing body, or mayor in the appropriate form of government, can remove a planning commission member for violating specific provisions, including for acting with “impermissible bias.”
- Stipulates that the required one hour training for planning commissioners prior to being able to participate in meetings include the roles of legislative, administrative, and quasi-judicial actions, and the remaining three hours of training also include topics on ethics, ex parte communication, and conflicts of interest.
- Removes the provision for considering a failure by the planning commission to make a timely recommendation on a proposed action to be a negative recommendation. Governing body may proceed upon applicant request pursuant to UCA 10-20-905(2)(b) for decision within 45 days of service of written request or if planning commission does not make “timely” recommendation. City Council decides if timely.
- Makes adjustments to the provision passed last year regarding classification of new and unlisted business uses.
- If an interpretation is made that the new use is not similar to an existing allowed use, the applicant can appeal that determination to the land use appeal authority.
- If the application is determined not to be similar and allowable, the applicant may go directly to the governing body for a determination of whether to include the use without first going to the planning commission.
- Model homes and open houses cannot be regulated differently than residential uses in the same zone.
- A provision stating that municipalities may regulate both the number of stories and overall height of buildings. There is a very specific provision about lodging property approved before 9/1/25 - perhaps resolving a land dispute through legislation.
- Creates a new section in LUDMA for exaction of water rights
- Moves existing language from elsewhere in LUDMA to this section
- By Jan. 1, 2028, water rights can only be exacted if the local entity has a written plan to meet future water needs. The plan is to be based on UCA section 73-1-4(2)(f).
- As of July 1, 2026, for most cities and counties (not yet Midway), the governing body may not be designated as the required appeal authority.
- Changes ability of an adversely affected third party to challenge a land use law – held to higher standard than applicant.

- Limits time to appeal to court for land use regulation in a development agreement to 30 days.
- Clarification of bonding interest for cash bonds (only new bonds after 5/7/25).
- The only parties that may speak in an appeal hearing are the appellant, the land use applicant, and the local government representatives.
- Adds a new section in the Housing Supply section of the state code (10-21; 17-80) on Detached Accessory Dwelling Units (DADUs).
- Requires most cities (but not yet Midway due to size) to adopt provisions in their land use codes allowing DADUs on residential lots of 11,000 sq ft or larger.
- Does not prohibit local choice to allow on smaller lots.
- Cannot be conditional use and specifies several other limitations and requirements for local code.
- DADUs can be prohibited if there are not adequate utility services or capacity for them.

(See Utahlanduse.org blog, March 10, 2026)

HB 436 (Rep. Gricius)(Moderate Income Housing Infrastructure Amendments) – Moderate Income Housing Reports frozen for 2026 reporting cycle. MIHP Cities are automatically prioritized for infrastructure if increased housing supply by 2.5% (measured by certificates of occupancy for new residential units).

HB 457 (Rep. Dunnigan, Den. Winterton)(County Governance Modifications) – requires certain unincorporated islands in counties of 2nd class to annex automatically into a bordering municipality, permits local legislative bodies in county of second class to exempt certain unincorporated islands from automatic annexation by resolution, etc. Different for Utah county than other counties. Passed last day of session. Early version would have required Summit and Tooele counties to plan for urban growth but was deleted before passage. Planning provisions for growth in unincorporated areas in Wasatch Front-adjacent counties were removed.

HB 492 (Rep. C. Roberts)(low cost infrastructure loans) – makes easier for municipalities to borrow from the state to build infrastructure projects so that the lack of infrastructure does not get in the way of building new homes. State Housing Infrastructure Partnership (SHIP) is \$100 million revolving loan fund with additional funds available Salt Lake County.

HB 507 (Rep. C. Roberts)(State Coordination of Regional and Local Economic Development Projects Amendments) - attempts to bring under one set of rules how entities that use Tax Increment Financing (such as CRAs, HTRZs, HOPZs, etc) and the big regional state entities (Inland Port Authority, Point of the Mountain Authority, etc), as well as new

entities such as energy development zones, operate. The main housing-related entities (HTRZs, HOPZs, FIHZs, Convention Center RZs) will no longer be able to be created after Jan. 1, 2028. Those in existence will be able to continue to operate, under the rules put in place with this bill. Establishes a new concept for Regionally Significant Development Zones, which can accomplish all the purposes of the other types of TIF areas, but now under this new, unified set of rules and provisions. (See Utahlanduse.org blog, 3/10/26)

HB 535 (Rep. Walter)(Disposition of Public Property) – establishes procedural requirements local governments must meet before disposing of public property. Exempts easements, cemetery plots, road vacation, similar value exchanges, etc.

HB 597 (Rep. Burton)(Alcohol Amendments)– Bars and restaurants serving alcohol are not allowed within 300 feet (pedestrian path from nearest entrance of establishment to boundary of community location) or 200 feet (straight line) of schools, churches, parks or libraries in Utah. Bill loosens restrictions and allows alcohol sales at hotels & restaurants near parks (**but not schools or churches**) if city and state commission approve request and city provides opportunity for public to comment at public meeting at least 30 days before consent given. Consent must include acknowledgement and authorization of proximity to community location. Exception does not apply to bars.

MISC

HB 118 (Rep. Candice Pierucci)(Driver Training Schools for CDL) – requires Commercial Driver license applicants to sign form attesting to applicant’s English language ability.

HB 158 (Rep. Doug Owens)(Unlawful Tracking) – broadens offense of unlawful tracking to include placing tracking device on personal property and using tracking application to track another’s movements; includes where consent to track has been revoked; civil action may result in statutory or compensatory damages.

HB 195 (Rep. K. Ivory)(Precious Metals Amendments) (The one bill the Governor allowed to pass without his signature) - The bill requires the state to “to establish and operate a precious metals-backed electronic payment system on the state's behalf.” Governor Cox vetoed essentially the same bill last year (then H.B. 306). Opponents of bill fear unwelcome government involvement in the gold market. Since the legislature passed it again this year, Governor decided to allow the bill to pass into law without signature this year.

HB 214 (Rep. Jordan Teuscher)(Firearms Liability Am.) – restricts civil liability against sellers of firearms.

SB 90 (Sen. Heidi Balderree) (Occupational Licenses for Veterans and Service Members) – requires Div of Professional Licensing, in consultation with Dept of Veterans and Military Affairs, to prepare public resource detailing when veteran or service member’s past skills, experience, credentials, training or education obtained in military are substantially equivalent to current required training/education required for a license and can substitute.

SB 254 (Sen. Ann Millner)(Extracted Natural Resources Amendments) – facilitates faster permitting by the Department of Environmental Quality and Division of Oil, Gas, and Mining; creates Critical Minerals Council, establishes state critical minerals objectives and policy, etc.

NOTARY:

SB 139 (Sen. Calvin Musselman) (Notary Amendments): for commissions received after 5/6/26, implements requirement for notary to keep a journal and retention of journal.

TAX & REVENUE:

HB 77 (Rep. Steve Eliason) (omnibus tax cleanup bill) – requires city or counties reauthorizing a ZAP/RAP tax must provide notice of reauthorization to Tax commission 9 days before takes effect so can keep collecting. Clarifies assessment requirements for common areas of condos or community association, modifies definition of “indigent individual” for purposes of property tax relief, and other changes.

HB 124 (Rep. Koford) – would have amended application requirement for claiming property tax exemption available to veterans who are disabled or killed in line of duty or surviving family members and required they only apply once.

HB 161 (Rep. Koford) – would have changed the property tax exemption on primary residence.

***HB 236 S3** (Rep. Karen Peterson)(truth in taxation amendments) – if proposing tax increase, municipality must provide earlier notice and prepare and adopt interim budget that includes impact schedule and reserve amount of increase in general fund revenue in restricted budget account until adopted. Adds required meeting in June, but no additional public hearings.

HB 238 (Sen. Wilson)(Property Tax Adjustments) – clarifies truth in taxation requirements in response to problems encountered by municipalities last year. 81 cities started the process. Some quit the process. Only 21 rates were certified, 36 denied.

HB 332 S2 (Rep. Tiara Auxier) (school district financing) would have required a school district to get voter approval of general obligation bond before issuing lease revenue bond to finance a school building or infrastructure project.

HB 337 S7 (Rep. Tyler Clancy) (Nicotine Tax) – increases taxes levied on cigarettes, e-cigs, and nontherapeutic nicotine devices.

HB 425 (Rep. K. Peterson)(Transportation Utility Fee) –Prohibits city from imposing a general fee for broadband services and for public safety service unless falls under exception.

HB 575 (Rep. C. Roberts) (gas tax) Temporarily cuts state’s portion of gas tax by 15% (6 cents per gallon) from July 1 to December 31, 2026.

SB 60 (Sen. D. McCay) (income tax) – cut income tax rate from 4.5% to 4.45%. 6th income tax in a row. Reflects economic growth (and election year).

SB 65 (Sen. Fillmore) (rerouting school tax): would have had school tax go to state first rather than directly to school districts. Passed the Senate but then died.

SB 78 (property tax) would have allowed counties to provide some property tax relief for veterans and other disadvantaged.

SB 97 (Sen. McCay)(Failed 15-14 in Senate). Would have capped property taxes at 5%, changed definition of locally assessed new growth, reduced fund balance limits from 35% to 25%, etc. Expect continued dialogue in interim.

SB 162 (Sen. Wilson)(streaming tax): clarifies streaming services, e-books, audiobooks, music, online games, are subject to sales tax.

SB 206 (Sen. Harper)(Tax Amendments): excludes from calculation of locally assessed new growth: tangible personal property, value attributable to improvements to existing structure or construction of new structure that does not add new building area.

TRANSPORTATION:

HB 128 (Sen. Harper)(Traffic Amendments)-no longer required to use turn signals when entering or existing a roundabout.

HB 425 (Rep. K. Peterson)(Transportation Utility Fee) – Creates process for cities and towns to impose a TUF. Requires a reasonable relationship between fee and use and lists how it can be used. Requires process: conduct study and post it, develop a fee calculation which shall use methodologies based on trip generations, traffic counts, etc. Cannot be based on

value of properties (that would be a property tax). Funds cannot be comingled with other revenue. Expires after 10 years.

HB 481 (Transportation Amendments)

SB 197 S1 (Sen. Harper)(Transportation Funding) – beginning fiscal years 2028, 5% of incremental sales growth above fiscal year 2026 baseline will go into Utah Department of Transportation (UDOT) Transit Transportation Investment Fund (TTIF) to be used for projects adding capacity to public transit, to enhance mobility and quality of life. Changes governance of Utah Transit Authority.

SB 242 S4 (Sen. Harper)(Transportation Amendments) – Defines Utah Trail Network, buses operating on planned route may temporarily cross into bike lanes to make stops, road usage charge cap for heavy vehicles, amends certain allowed uses of local option sales taxes for transportation, sales tax exemption for certain construction materials purchased by UDOT for public transit projects.

VOTING:

HB 209 S3 (Rep. Cory Maloy) – provides process for election officer to determine whether voter is not a citizen which can prohibit voter from voting, creates bifurcated ballot system where after 11/1/26 a voter who does not provide documentary proof of citizenship may only vote for federal offices.

HB 479 (Rep. Burton): proposed changes to vote by mail requiring a valid ID for mail-in ballots and for municipalities to staff ballot boxes with 2 polling staff (at estimated cost of \$7 million to local governments) to check IDs. Failed to pass.

HB 288 (Rep. Lee): originally intended to give voter registration forms to those purchasing hunting or fishing licenses and had widespread support. Changed to opposition when substitute allowed third parties to review the registration database. Tabled in committee.

HB 311 (Rep. J. Burton)(Elections Study): directs study of the security of mail-in vs. in-person voting.

WATER:

***HB 19** (Rep. Jack) (Drinking Water Utilities Amendments) – community water system provider must have emergency response plan by 12/31/26 if serve population of 3300 or greater and 7/1/27 if less than 3300. Update software, annual cybersecurity training to

employees with access to operational technology or control system, internal assessment of security vulnerabilities, ensure automated system can be operated manually, records management, reporting of security breaches within 2 hours after discovery to Utah Cyber Center and Division of Drinking Water.

HB 76 S3 (Rep. Jill Koford) (H2O for data centers): requires certain large data centers (one that will use more than 75 acre feet of water annually) to notify Division of Water Rights, Division of Water Quality, and relevant water provider in writing as to anticipated water consumption needs so provider may determine if compatible with location before land use application may be approved, disclose efforts to protect environment, and provide annual data re water usage to municipalities and water authorities. No limits placed on water use.

HB 348 (Rep. Koford)(water rights amendments): allows state engineer to facilitate transaction of water rights faster.

HB 410 (Rep. Koford)(water leasing amendments): gives Great Salt Lake Commissioner power to lease water for Great Salt Lake.

HB 509 (Rep. Doug Owens)(Wetlands Study Amendments): Directs Department of Natural Resources to conduct a study on the condition of wetlands in first and second class counties (around Great Salt Lake and Utah Lake) and report to legislature by end of October, 2027 with recommendations on actions (includes wetlands around the Great Salt Lake and Utah Lake). These are areas of proposed development, such as state prison, industrial facilities, data centers, etc.

SB 46 (Sen. Stratton)(water wise landscaping): no lawn watering in rain. State agencies must turn off overhead spray irrigation during day and during rainstorm. Recommends replacing turf with water-wise landscaping and native plants.

SB 252 (Sen. Stephanie Pitcher)(Water Usage at State-owned Facilities) – requires certain state owned facilities to select low-water turf grass when replacing or installing, work cooperatively on technologies in landscape irrigation systems, and routine audit by Division of Facilities Construction and Management.

HB 501 (Rep. Bolinder)(Water Modifications) – would have required public water systems to impose fees (water and sewer) to qualify for state funds for water infrastructure or development.

VETERINARIANS:

SB 111 (Sen. Jen Plumb) (Veterinary post-employment): Non-compete agreements for veterinarians entered into after 5/6/26 are void, as are nondisclosure clauses and nonsolicitation agreements. (HB 270 did similar for healthcare worker post-employment amendments – non-compete agreements, nonsolicitation agreements void).

WILDFIRE:

HB 41 (Rep. Thomas Peterson)– Adopts 2024 edition of the International Wildland Urban Interface Code, extends deadline to comply with last year’s HB 48 (WUI) from January 1, 2026, to January 1, 2027, and rewrites Chapter 33, Section 3307.1 of the IFC re required access for firefighting. Under HB 48, state can refuse to pay costs associated with damages and fire response if city experienced wildfire and did not have ordinance in place. Effective January 1, 2027.