



Midway
C.A.R.E.S.

FY 2027
Proposed Tentative Budget
(5/19/2026)

**GENERAL FUND
RESERVES**

FY 2027 - Tentative Budget - Proposed 5.19.2026

		CURRENT	OBLIGATED	REMAINING	COMMENTS
RESERVES					
01-11120	CASH- XPRESS DEPOSIT ACCOUNT	151,150.17	0.00	151,150.17	Xpress Bill Pay
01-11130	CASH - GRAND VALLEY BANK	788,626.31	0.00	788,626.31	Grand Valley Bank
10-11610	PTIF - GENERAL ACCOUNT	1,126,814.15	0.00	1,126,814.15	Public Treasurers' Investment Fund (PTIF)
10-11620	PTIF - LEGAL FUND	360,705.26	0.00	360,705.26	Public Treasurers' Investment Fund (PTIF)
		<u>2,427,295.89</u>	<u>0.00</u>	<u>2,427,295.89</u>	
			5%	415,522.50	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%	2,908,657.50	

**GENERAL FUND
REVENUE**

FY 2027 - Tentative Budget - Proposed 5.19.2026

	2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2027 PROPOSED	SOURCE	COMMENTS
<u>TAXES</u>								
10-31-100 PROPERTY TAX	1,039,166.36	1,159,741.58	1,250,000.00	92.8%	1,391,689.90	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	344,954.85	400,000.00	86.2%	413,945.82	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	29,889.90	40,000.00	74.7%	35,867.88	40,000		Tax on automobiles, boats, snowmobiles, etc.
10-31-200 TAX REDEMPTION	51,824.89	59,071.80	57,000.00	103.6%	70,886.16	57,000		Taxes collected for prior years.
10-31-205 PENALTIES AND INTEREST	1,615.89	2,082.57	2,000.00	104.1%	2,499.08	2,000		Interest received on delinquent property taxes.
10-31-210 PROPERTY TAX REFUND	0.00	-47.81	-1,000.00	4.8%	-57.37	-1,000		
10-31-300 SALES AND USE TAXES	1,519,238.47	1,405,472.61	1,700,000.00	82.7%	1,686,567.13	1,700,000		Review at the end of the first quarter of the fiscal year.
10-31-400 FRANCHISE TAXES	583,341.78	526,896.73	550,000.00	95.8%	632,276.08	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	100,877.77	135,000.00	74.7%	121,053.32	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	1,214,593.23	1,450,000.00	83.8%	1,457,511.88	1,450,000		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	349,040.08	400,000.00	87.3%	418,848.10	400,000		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	217,642.14	250,000.00	87.1%	261,170.57	250,000		TAP revenue. Mayor and Council to determine how funds will be used. Pass through to 10-78-370.
TOTALS:	5,350,611.68	5,410,215.45	6,233,000.00	86.8%	N/A	6,233,000	0.00	0.00%
<u>LICENSES AND PERMITS</u>								
10-32-100 BUSINESS LICENSES AND PERMITS	31,624.50	40,203.50	50,000.00	80.4%	48,244.20	50,000		
10-32-110 SIGN PERMITS	100.00	15.00	100.00	15.0%	18.00	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	399,222.26	475,000.00	84.0%	479,066.71	475,000		
10-32-211 PLAN CHECK, DEPOSITS & OTHER	352,850.67	265,158.13	300,000.00	88.4%	318,189.76	300,000		
10-32-212 CITY SURCHARGE	796.74	589.72	800.00	73.7%	707.66	800		
10-32-230 ROAD EXCAVATION INSPECTION FEE	5,500.00	4,000.00	3,500.00	114.3%	4,800.00	3,500		\$500 per road cut.
10-32-250 ANIMAL LICENSES	2,000.00	950.00	850.00	111.8%	1,140.00	850		Pass through to Heber City. GL 10-57-626
TOTALS:	923,375.00	710,138.61	830,250.00	85.5%	N/A	830,250	0.00	0.00%

**GENERAL FUND
REVENUE**

FY 2027 - Tentative Budget - Proposed 5.19.2026

	2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2027 PROPOSED	SOURCE	COMMENTS
<u>INTERGOVERNMENTAL REVENUE</u>								
10-33-560 CLASS "C" ROAD FUNDS	511,910.47	420,168.53	500,000.00	84.0%	504,202.24	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	50,948.39	70,000.00	72.8%	61,138.07	70,000		Pass through.
TOTALS:	623,911.09	471,116.92	570,000.00	82.7%	565,340.30	570,000	0.00	0.00%
<u>SERVICES</u>								
10-34-430 MSD - ADMINISTRATION	69,662.49	82,115.98	80,000.00	102.6%	98,539.18	80,000		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	56,888.40	55,000.00	103.4%	68,266.08	55,000		Paid quarterly. Reimbursement for expenses.
10-34-740 ZONING AND DEVELOPMENT FEES	36,468.00	62,344.65	63,000.00	99.0%	74,813.58	63,000		
10-34-743 DEVELOPMENT ENGINEERING FEES	188,439.18	152,844.26	250,000.00	61.1%	183,413.11	250,000		Pass through to City Engineer. Expenditures are shown in GL #10-45-672
10-34-744 DEVELOPMENT LEGAL FEES	16,073.01	7,018.59	55,000.00	12.8%	8,422.31	55,000		Pass through to City Attorney. Expenditures are shown in GL #10-45-612.
10-34-830 BURIAL AND ASSESSMENTS	62,075.00	40,000.00	55,500.00	72.1%	48,000.00	55,500		Just burials (opening and closing).
TOTALS:	434,353.62	401,211.88	558,500.00	71.8%	481,454.26	558,500	0.00	0.00%
<u>MISCELLANEOUS</u>								
10-36-100 INTEREST EARNINGS	25,317.53	18,078.23	20,000.00	90.4%	21,693.88	20,000		
10-36-200 RENTS - BUILDINGS	7,200.00	8,725.00	9,000.00	96.9%	10,470.00	9,000		Paper N Felt rental space
10-36-201 TOWN HALL RENT	14,755.00	21,140.00	25,000.00	84.6%	25,368.00	25,000		Should be used for building repairs and improvements.
10-36-202 COMMUNITY CENTER RENT	8,380.00	7,430.00	10,000.00	74.3%	8,916.00	10,000		Should be used for building repairs and improvements.
10-36-203 OFFICE BUILDING RENT	16,000.00	20,000.00	24,000.00	83.3%	24,000.00	24,000		Office/exp rental from Timp Engineering
10-36-204 TOWN SQUARE PAVILLION RENTAL	650.00	400.00	300.00	133.3%	480.00	300		Should be used for building repairs and improvements.
10-36-205 SPECIAL EVENTS	3,050.00	3,900.00	3,300.00	118.2%	4,680.00	3,300		\$3,000 (Swiss Days), \$100 (Special Events). Should be used for park maintenance. Transfer to CIP Fund.
10-36-211 TOWN SQUARE RENT	485.00	200.00	500.00	40.0%	240.00	500		Should be used for park maintenance.
10-36-212 CENTENNIAL PARK RENT	850.00	450.00	500.00	90.0%	540.00	500		Should be used for park maintenance.
10-36-213 HAMLET PARK RENT	1,025.00	575.00	750.00	76.7%	690.00	750		Should be used for park maintenance.
10-36-214 BURGI HILL PARK RENT	575.00	575.00	750.00	76.7%	690.00	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	1,750.00	3,400.00	51.5%	2,100.00	3,400		
10-36-720 CEMETERY LOT SALES	80,500.00	14,300.00	20,000.00	71.5%	17,160.00	15,000		Transfer to CIP Fund.
10-36-900 MISCELLANEOUS	32,183.50	94,832.85	6,100.00	1554.6%	113,799.42	6,100		Note: 2025 Includes money received from truck sale.
TOTALS:	190,796.03	192,356.08	123,700.00	155.5%	230,827.30	118,700	-5,000.00	-4.04%

**GENERAL FUND
REVENUE**

FY 2027 - Tentative Budget - Proposed 5.19.2026

	2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2027 PROPOSED	SOURCE	COMMENTS
<u>CONTRIBUTIONS AND TRANSFERS</u>								
10-39-910 APPROPRIATED FUND BALANCE	0.00	0.00	0.00	#DIV/0!	N/A	0		
TOTALS:	0.00	0.00	0.00	#DIV/0!	0.00	0	0.00 #DIV/0!	
TOTAL FUND REVENUE	7,523,047.42	7,185,038.94	8,315,450.00	86.4%	N/A	8,310,450	-5,000.00 -0.06%	
						5%	415,522.50	
						35%	2,908,657.50	

**GENERAL FUND
EXPENDITURES**

FY 2027 - Tentative Budget - Proposed 5.19.2026

	2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2027 PROPOSED	SOURCE	COMMENTS
<u>MAYOR AND COUNCIL</u>								
10-41-110 SALARIES AND WAGES	117,518.43	91,165.93	114,394.00	79.7%	109,399.12	119,192	General Fund	Mayor, Council. Each year will receive same COLA increase as staff.
10-41-130 EMPLOYEE BENEFITS	8,324.86	6,974.20	13,698.00	50.9%	8,369.04	11,626	General Fund	Mayor, Council. Each year will receive same COLA increase as staff.
10-41-230 MILEAGE	0.00	0.00	500.00	0.0%	0.00	500	General Fund	Mileage for conferences
10-41-240 OFFICE SUPPLIES AND EXPENSE	4,540.47	6,151.72	11,600.00	53.0%	7,382.06	6,600	General Fund	\$1,000 (Office Supplies), 3,600 (\$50 per mo cell phone reimbursement to mayor and council), \$2,000 (Desk).
10-41-250 DINNER SOCIAL	3,364.57	5,877.68	7,000.00	84.0%	7,053.22	1,000	General Fund	Moved to HR GL#10-43-650
10-41-330 EDUCATION AND TRAINING	0.00	475.00	1,000.00	47.5%	570.00	500	General Fund	
10-41-610 MISCELLANEOUS	8,639.26	-752.45	8,000.00	-9.4%	-902.94	8,000	General Fund	\$500 (Swiss Days Parade Candy), \$600 (Lunches, etc.), \$2,500 (Council Meeting Food), \$400 (February Strategic Planning Meeting), \$2,000 (Drinks and Snacks).
10-41-650 BONUSES	4,517.04	4,541.84	4,550.00	99.8%	5,450.21	0	General Fund	In HR now.
TOTALS:	<u>146,904.63</u>	<u>114,433.92</u>	<u>160,742.00</u>	<u>71.2%</u>	<u>N/A</u>	<u>147,418</u>		<u>-13,324.00</u> <u>-8.29%</u>

**GENERAL FUND
EXPENDITURES**

FY 2027 - Tentative Budget - Proposed 5.19.2026

	2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2027 PROPOSED	SOURCE	COMMENTS
ADMINISTRATIVE								
10-43-125 SALARIES AND WAGES	491,259.56	427,445.95	616,797.00	69.3%	512,935.14	607,678	General Fund	5 FT employees, 4 PT employees.
10-43-130 EMPLOYEE BENEFITS	228,216.10	180,405.46	204,366.00	88.3%	216,486.55	212,191	General Fund	5 FT employees, 4 PT employees. Includes housing benefit for employees living in Wasatch County.
10-43-145 OVERTIME	17,573.87	8,727.58	10,000.00	87.3%	10,473.10	10,000	General Fund	Overtime hours paid out.
10-43-210 BOOKS,SUB AND MEMBERSHIPS	29,953.98	23,844.40	44,110.00	54.1%	28,613.28	52,915	General Fund	\$31,805 (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	1,000	General Fund	Public Notices
10-43-230 MILEAGE	478.80	0.00	500.00	0.0%	0.00	500	General Fund	Conferences and meetings outside of County when city vehicle isn't available (\$.725 per mile - 2026).
10-43-240 OFFICE SUPPLIES AND EXPENSE	24,704.84	37,536.56	50,550.00	74.3%	45,043.87	56,105	General Fund	\$8,000 (Office Supplies), \$2,000 for computer screens), \$4,000 (CC Processing Fees for online payments to the city), \$3,250 (Cell phone reimbursement for 5 admin employees-\$650 each per year), \$8,000 (new laptops -\$2k each), \$29,555 (NEOGov), \$1,300 (Scanner and Shredder for Jennifer)
10-43-280 TELEPHONE	17,057.92	14,369.36	17,100.00	84.0%	17,243.23	17,100	General Fund	\$9,100 (Jive), \$8,000 (Century Link)
10-43-330 EDUCATION AND TRAINING	2,946.21	1,739.55	6,000.00	29.0%	2,087.46	8,000	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.
10-43-510 INSURANCE AND SURETY BONDS	91,550.72	85,664.02	90,178.00	95.0%	102,796.82	107,925	General Fund	\$103,725 (Property Ins., includes crime insurance for treasurer and recorder, Liability, Workers Comp, Insurance Fees, Dental), \$4,200 (TARP Incentive, reimbursed by TRUST).
10-43-610 MISCELLANEOUS	81.28	1,284.09	1,550.00	82.8%	1,540.91	2,000	General Fund	
10-43-650 HUMAN RESOURCES EXPENSES	0.00	0.00	0.00	#DIV/0!	0.00	23,600		All staff lunches (2x), Summer and Holiday Employee event, Holiday Employee Gift.
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:	907,349.20	781,016.97	1,046,151.00	74.7%	N/A	1,100,514	54,363.00	5.20%

**GENERAL FUND
EXPENDITURES**

FY 2027 - Tentative Budget - Proposed 5.19.2026

	2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2027 PROPOSED	SOURCE	COMMENTS
<u>PROFESSIONAL SERVICES</u>								
10-45-605 ACCOUNTING	15,400.00	10,900.00	18,000.00	60.6%	13,080.00	18,000	General Fund	
10-45-611 LEGAL - GENERAL	62,451.07	52,932.52	85,000.00	62.3%	63,519.02	85,000	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	6,458.59	25,000.00	25.8%	7,750.31	20,000	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	52,681.45	78,128.00	67.4%	63,217.74	103,128	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), \$25,000 (new website ADA compliant)
10-45-620 AUDIT	13,500.00	13,500.00	13,500.00	100.0%	16,200.00	13,500	General Fund	
10-45-625 GRAPHICS SERVICES	0.00	600.00	600.00	100.0%	720.00	0	General Fund	
10-45-672 ENGINEERING - GENERAL	36,180.00	29,387.75	50,000.00	58.8%	35,265.30	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	137,316.75	200,000.00	68.7%	164,780.10	200,000	Reimbursed	Pass through Account. Revenue is shown in GL #10-34-743
TOTALS:	391,369.09	303,777.06	490,228.00	62.0%	364,532.47	509,628	19,400.00 3.96%	
<u>CONTRACT SERVICES</u>								
10-47-110 SALARIES AND WAGES	50,651.16	47,965.50	58,822.00	81.5%	57,558.60	58,756	Reimbursed	Becky Wood (100%). Reimbursement is reflected in GL #10-34-430.
10-47-130 EMPLOYEE BENEFITS	21,688.82	15,524.99	15,623.00	99.4%	18,629.99	15,623	Reimbursed	Becky Wood (100%). Reimbursement is reflected in GL #10-34-430
TOTALS:	72,339.98	63,490.49	74,445.00	85.3%	76,188.59	74,379	-66.00 -0.09%	

**GENERAL FUND
EXPENDITURES**

FY 2027 - Tentative Budget - Proposed 5.19.2026

	2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2027 PROPOSED	SOURCE	COMMENTS
<u>NON-DEPARTMENTAL</u>								
10-50-116 PAYROLL CLEARING	0.00	1,000.00	0.00	#DIV/0!	1,200.00			
10-50-140 PUBLIC WORKS WAGES	87,624.87	290,449.93	385,478.00	75.3%	348,539.92	784,338	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. Added custodian and 2 seasonal employees. NOTE: Moved 13% of PW wages to the Water Fund. PW hours spent on Midway City Special Events remains in this category.
10-50-145 PUBLIC WORKS OVERTIME	3,180.66	5,555.90	5,000.00	111.1%	6,667.08	5,000	General Fund	
10-50-150 PUBLIC WORK BENEFITS	33,440.98	128,640.08	133,240.00	96.5%	154,368.10	502,310	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. NOTE: Moved 13% PW wages to the Water Fund. Benefits paid out tied to Midway City Special Events remains in this category.
10-50-155 PUBLIC WORKS CELL PHONE	9,758.13	8,345.04	13,254.00	63.0%	10,014.05	13,254	General Fund	Cell phone packages and cell phone reimbursement 1 employees, City Jet Pack Plan. Replacement phone, cases, insurance.
10-50-160 PUBLIC WORKS CLOTHING ALLOW	15,235.87	12,725.33	16,200.00	78.6%	15,270.40	7,700	General Fund	Clothing Allowance \$700 per PW Employee (11 employees - Only for Hats, Short Sleeve Shirts, Long Sleeve Shirts, and Work Boots).
10-50-170 PUBLIC WORKS PPE	7,170.56	1,955.25	5,000.00	39.1%	2,346.30	9,240	General Fund	\$840 per person (11 employees) (1 pair Muck Boots, 9 pair Safety Leather Gloves, 12 Pair Safety Glasses, 1 box of ear plugs, 1 Heavy Reflective Coat)
10-50-250 OFFICE SUPPLIES AND EXPENSE	23,486.56	13,486.92	22,500.00	59.9%	16,184.30	25,800	General Fund	\$15,600 (Level 3 Communications), \$4,000 (Office Supplies - For all staff, not dept. specific), \$5,000 (Postage for Machine - covers mailers, public notices, etc., includes lease fee), \$1,200 (Document shredding)
10-50-500 ELECTIONS	92.50	20,795.92	25,000.00	83.2%	24,955.10	1,000	General Fund	Not an election year.

**GENERAL FUND
EXPENDITURES**

FY 2027 - Tentative Budget - Proposed 5.19.2026

	2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2027 PROPOSED	SOURCE	COMMENTS
10-50-615 MISCELLANEOUS	8,015.89	5,591.64	14,670.00	38.1%	6,709.97	12,575	General Fund	\$1,000 (Drug Screening and Motor Vehicle Reports for New Hires/Drug Testing), \$2,500 (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), (\$4,000) - City Apparel (jeckets)
10-50-620 CONTRACT SERVICES	2,782.64	2,331.57	40,500.00	5.8%	2,797.88	28,910	General Fund	\$3,000 (Service contracts for copiers and plotter), \$4,600 (Project Tracking software), \$9,800 (Vehicle Tracking System), \$11,510 (State Fire for all door access and locks)
TOTALS:	190,788.66	490,877.58	660,842.00	74.3%	589,053.10	1,390,127		729,285.00 110.36%
<u>BUILDINGS</u>								
10-51-110 SALARIES AND WAGES	169,759.77	71,556.02	71,556.00	100.0%	85,867.22		General Fund	To be dispersed at end of each year.
10-51-130 EMPLOYEE BENEFITS	44,295.30	32,137.67	32,138.00	100.0%	38,565.20		General Fund	To be dispersed at end of each year.
10-51-250 EQUIP,SUPPLIES & MAINTENANCE	57,274.01	45,210.18	55,000.00	82.2%	54,252.22	55,000		\$10,200 (Cleaning & Maintenance Supplies), \$17,000 (HVAC Parts & Labor).
10-51-270 UTILITIES	48,223.04	71,910.34	78,303.00	91.8%	86,292.41	85,000	General Fund	Water, Power, Garbage, Natural Gas, Sewer.
10-51-620 CONTRACT SERVICES	18,457.08	3,830.20	8,400.00	45.6%	4,596.24	4,000	General Fund	\$2,000 (Boiler Control Access Points-TH & CC), \$500 (Yrly Fire/Ext Renewal & Inspections - all buildings), \$1,000 (Commercial Sound & Lighting Contract Specialist - TH & CC), \$3,200 (Starlink for 3 PW Buildings)
TOTALS:	338,009.20	224,644.41	245,397.00	91.5%	269,573.29	144,000		-101,397.00 -41.32%

**GENERAL FUND
EXPENDITURES**

FY 2027 - Tentative Budget - Proposed 5.19.2026

	2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2027 PROPOSED	SOURCE	COMMENTS
<u>EQUIPMENT MAINTENANCE</u>								
10-53-110 SALARIES AND WAGES	89,747.67	99,939.42	99,940.00	100.0%	119,927.30		General Fund	To be dispersed at end of each year.
10-53-130 EMPLOYEE BENEFITS	29,134.80	44,384.43	44,385.00	100.0%	53,261.32		General Fund	To be dispersed at end of each year.
10-53-250 EQUIP,SUPPLIES & MAINTENANCE	82,029.34	51,882.25	59,639.00	87.0%	62,258.70	74,267	General Fund	\$26,500 (Vehicle Service supplies), \$16,900 (Tires for fleet), \$1,000 (Replacement batteries), \$2,500 (Automotive Software Updates), \$4,980 (10 Vehicles replacement batteries), \$17,508 (Oil and Fluids for Fleet), \$2,000 (State Inspections), \$1,479 (1 Light Bar and 6 Mini Exterior Lights), \$1,400 (Air Filters for 2 CATs)
10-53-255 MISCELLANEOUS EQUIP SUPPLIES	0.00	16,881.08	50,000.00	33.8%	20,257.30	50,000		\$30,000 (Misc. Unknown Repairs), \$20,000 (General Shop Supplies).
10-53-260 FUEL	41,825.96	24,966.65	37,000.00	67.5%	29,959.98	31,000	General Fund	Diesel Fuel, Gas Guel, DEF
10-53-330 EDUCATION AND TRAINING	0.00	26.93	2,200.00	1.2%	32.32	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:	<u>332,737.77</u>	<u>238,080.76</u>	<u>383,164.00</u>	<u>62.1%</u>	<u>285,696.91</u>	<u>247,467</u>		<u>-135,697.00</u> <u>-35.41%</u>

**GENERAL FUND
EXPENDITURES**

FY 2027 - Tentative Budget - Proposed 5.19.2026

	2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2027 PROPOSED	SOURCE	COMMENTS
PLANNING AND ZONING								
10-55-110 SALARIES AND WAGES	356,522.17	283,237.02	449,783.00	63.0%	339,884.42	412,343	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).
10-55-115 OVERTIME	9,118.31	8,373.54	11,000.00	76.1%	10,048.25	11,000	General Fund	Overtime hours paid out.
10-55-130 EMPLOYEE BENEFITS	162,264.05	128,553.91	161,312.00	79.7%	154,264.69	141,448	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.
10-55-220 PUBLIC NOTICES	2,400.50	48.57	3,500.00	1.4%	58.28	2,500	General Fund	Open Space Signs/Banners/Open House Notices
10-55-240 OFFICE SUPPLIES AND EXPENSE	3,744.71	4,975.79	5,060.00	98.3%	5,970.95	6,021	General Fund	\$800 (Cell Phones - Michael & Katie-reimbursement), \$1,000 (Mycityinspector), \$1,521 (Adobe), \$1,500 (Paper, pens, ink cartridges, folders, binders, etc), \$1,200 (Oter AI Clerk Minutes)
10-55-330 EDUCATION AND TRAINING	4,028.70	1,943.63	4,400.00	44.2%	2,332.36	4,400	General Fund	\$600 (Utah APA Fall Conference), \$2,800 (APA National Conference), \$1,000 (APA Conference - Utah Spring).
10-55-605 MEMBERSHIPS	746.00	50.00	1,646.00	3.0%	60.00	746	General Fund	\$746 (APA Membership Dues).
10-55-610 MISCELLANEOUS	10,122.91	13,236.96	6,500.00	203.6%	15,884.35	4,940	General Fund	\$2,000 (Open Space Committee, Trails and Parks Committee, Other), \$1,440 (Planning Commission Meals). (Bio-West, wetlands-FY2026), \$1,500 (Code Enforcement Cost, mailings and notices).
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)
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:	560,380.35	440,419.42	654,901.00	67.2%	528,503.30	595,098	-59,803.00 -9.13%	

**GENERAL FUND
EXPENDITURES**

FY 2027 - Tentative Budget - Proposed 5.19.2026

	2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2027 PROPOSED	SOURCE	COMMENTS
<u>BUILDING SAFETY</u>								
10-56-110 SALARIES AND WAGES	171,071.00	141,528.22	195,100.00	72.5%	169,833.86	206,602	General Fund	Building Safety Official (40 hrs. wk.), Permit Tech (40 hrs. wk.).
10-56-115 OVERTIME	4,280.23	234.92	500.00	47.0%	281.90	500	General Fund	Overtime hours paid out.
10-56-130 EMPLOYEE BENEFITS	71,714.01	49,614.63	104,353.00	47.5%	59,537.56	108,212	General Fund	Building Safety Official (40 hrs. wk.), Permit Tech (40 hrs. wk.). Includes housing benefit for employees living in Wasatch County.
10-56-230 MILEAGE	0.00	0.00	200.00	0.0%	0.00	0	General Fund	
10-56-240 OFFICE SUPPLIES AND EXPENSE	501.49	5,178.30	9,500.00	54.5%	6,213.96	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), \$500 (Clothing Allowance).
10-56-260 OUTSIDE PLAN REV & INSP	4,710.00	9,262.50	15,000.00	61.8%	11,115.00	10,000	General Fund	\$10,000 (Shums Coda or EdMole Inspection Coverage).
10-56-330 EDUCATION AND TRAINING	370.00	2,821.00	4,500.00	62.7%	3,385.20	4,500	General Fund	\$2,500 (2026 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	64.00	1,250.00	5.1%	76.80	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 (IABOM)
10-56-630 BOOKS & SUPPLIES	0.00	0.00	1,150.00	0.0%	0.00	500	General Fund	Inspection tools and equipment
10-56-650 REIMBURSABLES	0.00	0.00	500.00	0.0%	0.00	500	Reimbursed	Pass through
10-56-735 CAPITAL OUTLAY - VEHIC REPL	5,679.00	0.00	5,679.00	0.0%	0.00	5,679		5,679 Transfer to CIP Fund.
TOTALS:	<u>258,325.73</u>	<u>208,703.57</u>	<u>337,732.00</u>	<u>61.8%</u>	<u>250,444.28</u>	<u>347,243</u>		<u>9,511.00</u> 2.82%

**GENERAL FUND
EXPENDITURES**

FY 2027 - Tentative Budget - Proposed 5.19.2026

	2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2027 PROPOSED	SOURCE	COMMENTS
<u>PUBLIC HEALTH AND SAFETY</u>								
10-57-110 SALARIES AND WAGES	51,242.48	12,000.90	38,600.00	31.1%	14,401.08	38,600	General Fund	3 Crossing Guards.
10-57-130 EMPLOYEE BENEFITS	18,978.55	3,108.30	2,754.00	112.9%	3,729.96	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	13,365	General Fund	\$720 (Safety Cones), \$1,080 (Orange Safety Flags), \$690 (Orange Safety Vests and Jackets), \$330 (PW Reflective Vests), \$385 (PW Reflective Lightweight Jackets), \$360 (PW Hard Hats), \$2,200 (Calibration Station-Gas Monitors), \$2,200 (Gas Monitors), \$5,000 (Misc Safety), \$400 (Aluminum Triped)
10-57-610 MISCELLANEOUS	7,209.18	1,339.84	2,600.00	51.5%	1,607.81	2,600	General Fund	\$2,500 (3 - Wasatch County Emergency Mgmt Radios), \$600 (Wasatch County Emergency Mgmt Fair: Community Fair).
10-57-625 ANIMAL CONTROL MAINT COSTS	70,148.36	40,830.67	65,315.00	62.5%	48,996.80	73,210	General Fund	Billed by and paid to Heber City. Received a projected budget from Heber on 5.7.26
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	293,419.43	408,051.00	71.9%	352,103.32	451,500	General Fund	\$435,000 (Law Enforcement), \$15,000 (Additional Law Enforcement for Swiss Days - 50% Reimbursed by Swiss Days.), \$1,500 (Additional Law Enforcement for Independence Day - Hamlet Park)
10-57-670 BACKNET - TRAVEL	18,191.32	19,926.21	30,000.00	66.4%	23,911.45	30,000	Grant	Pass Through Account
10-57-675 BACKNET - EQUIP SUPPLIES OPER	52,401.86	38,229.02	40,000.00	95.6%	45,874.82	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:	573,599.50	408,854.37	589,910.00	69.3%	490,625.24	652,629		62,719.00 10.63%

**GENERAL FUND
EXPENDITURES**

FY 2027 - Tentative Budget - Proposed 5.19.2026

	2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2027 PROPOSED	SOURCE	COMMENTS
<u>TOURISM AND ECONOMIC DEV</u>								
10-58-600 COUNTY ECONOMIC DEVELOPMENT	25,000.00	25,000.00	25,000.00	100.0%	N/A	25,000	Transient Room Tax	Paid to Heber Valley Tourism and Economic Development Annually. We receive grant money that contributes to various projects in the city.
TOTALS:	25,000.00	25,000.00	25,000.00	100.0%	0.00	25,000	0.00 0.00%	
<u>STREETS</u>								
10-60-110 SALARIES AND WAGES	186,480.06	25,290.32	25,290.00	100.0%	30,348.38			To be dispersed at end of each year.
10-60-130 EMPLOYEE BENEFITS	49,395.26	11,358.54	11,359.00	100.0%	13,630.25			To be dispersed at end of each year.
10-60-240 STREET SUPPLIES & MAINTENANCE	3,499.95	4,789.16	23,500.00	20.4%	5,746.99	30,172	Class C Road	\$9,267 (Wear Blades-Pick up Plows), \$1,705 (Boss 6/3 Plow Blades Polaris Plows), \$10,925 (Polar Flex Blades), \$3,275 (MHL-Winter Snow Plow Blades), \$2,500 (Flower Basket Watering System), \$2,500 (Misc. Supplies)
10-60-245 STORM DRAIN MAINTENANCE	2,172.50	817.30	5,000.00	16.3%	980.76	5,000	Class C Road	Routine Maintenance and Cleaning.
10-60-250 STREET SIGN SUPPLIES & MAIN	36,883.21	15,875.53	20,000.00	79.4%	19,050.64	11,575	Class C Road	\$1,675 (Warning, Regulatory, Information Signs), \$9,500 (Street Sign Posts-96), \$300 (Pallet of cement for post bases), \$100 (Sign post rivets).
10-60-255 EQUIPMENT RENTAL AND LEASE	21,111.48	18,331.71	27,875.00	65.8%	21,998.05	21,000	Class C Road	\$5,625.00 (Cat 420 Backhoe and Front End Loader - 1st leased); \$ 5,625.00 (Cat 420 Backhoe and Front End Loader - 2nd leased); \$3,875.00 (Cat 306 Min Excavator - 3rd leased); \$ 3,375.00 (Cat 279 Tracked Skid Loader - 4th leased), \$2,500 (Misc. Equipment Rental).
10-60-330 EDUCATION AND TRAINING	0.00	0.00	2,000.00	0.0%	0.00	900	Class C Road	Flagger and Equipment Training.
10-60-470 STREET LIGHT UTILITIES	345.95	732.67	1,750.00	41.9%	879.20	1,000	Class C Road	\$500 (Burgi Hill Park entrance light and River Road roundabout), \$500 (Street Light Pole Insurance).
10-60-480 ROAD MATERIALS	22,676.80	12,719.38	50,000.00	25.4%	15,263.26	50,000	Class C Road	\$10,400 (Red Mineral Salt), \$9,600 (Broken Arrow White Salt), \$1,350 (Ice Melt for Concrete), \$2,688 (Road Base Shouldering)
10-60-620 CONTRACT SERVICES	18,781.75	5,562.90	50,000.00	11.1%	6,675.48	43,700	Class C Road	\$3,700 (Street Sweeping), \$10,000 (Storm Drain Culvert Cleaning), \$15,000 (Road Salt Hauling Redmond Utah), \$15,000 (Road Salt Hauling Broken Arrow).
TOTALS:	341,346.96	95,477.51	216,774.00	44.0%	114,573.01	163,347	-53,427.00 -24.65%	

**GENERAL FUND
EXPENDITURES**

FY 2027 - Tentative Budget - Proposed 5.19.2026

	2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2027 PROPOSED	SOURCE	COMMENTS
<u>PARKS AND RECREATION</u>								
10-70-110 SALARIES AND WAGES	125,713.55	40,931.97	40,932.00	100.0%	49,118.36			To be dispersed at end of each year.
10-70-130 EMPLOYEE BENEFITS	106,175.88	18,383.61	18,384.00	100.0%	22,060.33			To be dispersed at end of each year.
10-70-230 MILEAGE	0.00	0.00	2,000.00	0.0%	0.00	500	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	77,284.39	93,343.00	82.8%	92,741.27	95,748	General Fund	\$82,548 (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	30,174.94	60,000.00	50.3%	36,209.93	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	18,331.69	20,000.00	91.7%	21,998.03	21,000	General Fund	\$5,625.00 (Cat 420 Backhoe and Front End Loader - 1st leased); \$ 5,625.00 (Cat 420 Backhoe and Front End Loader - 2nd leased); \$3,875.00 (Cat 306 Min Excavator - 3rd leased); \$ 3,375.00 (Cat 279 Tracked Skid Loader - 4th leased), \$2,500 (Misc. Equipment Rental)
10-70-270 UTILITIES	16,355.26	22,257.19	22,000.00	101.2%	26,708.63	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	55.78	0.00	#DIV/0!	66.94	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	17,586.95	20,000.00	87.9%	21,104.34	20,000	General Fund	\$15,000 (6217 residents at \$2 ea person per year).
TOTALS:	<u>391,581.29</u>	<u>225,006.52</u>	<u>282,059.00</u>	<u>79.8%</u>	<u>270,007.82</u>	<u>224,648</u>		<u>-57,411.00</u> <u>-20.35%</u>

**GENERAL FUND
EXPENDITURES**

FY 2027 - Tentative Budget - Proposed 5.19.2026

	2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2027 PROPOSED	SOURCE	COMMENTS
<u>CEMETERY</u>								
10-77-110 SALARIES AND WAGES	171,425.96	105,715.93	105,716.00	100.0%	126,859.12			To be dispersed at end of each year.
10-77-130 EMPLOYEE BENEFITS	73,032.27	47,479.77	47,480.00	100.0%	56,975.72			To be dispersed at end of each year.
10-77-250 EQUIP,SUPPLIES & MAINTENANCE	22,837.54	17,420.22	20,620.00	84.5%	20,904.26	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	19,404.77	22,375.00	86.7%	23,285.72	22,375	General Fund	\$5,625.00 (Cat 420 Backhoe and Front End Loader - 1st leased); \$ 5,625.00 (Cat 420 Backhoe and Front End Loader - 2nd leased); \$3,875.00 (Cat 306 Min Excavator - 3rd leased); \$ 3,375.00 (Cat 279 Tracked Skid Loader - 4th leased), \$2,500 (Misc Equipment Rental)
10-77-270 UTILITIES	4,685.18	4,088.98	11,608.00	35.2%	4,906.78	11,608	General Fund	\$6,600 (HLP Utility), \$2,200 (Wasatch County Trash), \$1,008 (Midway City Culinary), \$1,494 (Septic Tank Pumping Service), \$800 (Memorial Day Flower/Junk Bin).
10-77-620 CONTRACT SERVICES	56,612.85	19,486.36	26,924.00	72.4%	23,383.63	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:	345,843.80	213,596.03	244,723.00	87.3%	256,315.24	91,527		-153,196.00 -62.60%

**GENERAL FUND
EXPENDITURES**

FY 2027 - Tentative Budget - Proposed 5.19.2026

	2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2027 PROPOSED	SOURCE	COMMENTS
<u>TOURISM AND CULTURE</u>								
10-78-330 TREE LIGHTING	38,482.95	43,265.03	43,365.00	99.8%	51,918.04	65,000	General Fund	\$47,000 (Tree Lighting), \$1,000 (Fireworks), \$300 (Santa), \$1,000 (Reindeer), \$4,000 (Candy), \$500 (Hoyt: Sound System), \$6,000 (Tree Lighting Partv).
10-78-340 COMMUNITY DONATIONS	20,500.00	6,000.00	31,025.00	19.3%	7,200.00	31,025	General Fund	To be determined by Mayor and Council.
10-78-350 TOURISM	21,539.46	26,285.56	80,033.00	32.8%	31,542.67	57,733	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. \$10,000 (America250 continued), \$1,200 (Kiosk Ipad and Stand), \$2,400 (Mural and/or signage for Visitor Center), \$600 (TV for history reels).
10-78-355 FLOWERS	11,051.12	2,910.21	13,500.00	21.6%	3,492.25	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	2,500.00	9.6%	288.00	2,500	General Fund	\$500 (Hoyt: Sound & Maintenance for City Summer Functions), \$2,000 (Founders Day Clean Up Celebration (light breakfast, 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	194,323.00	200,000.00	97.2%	233,187.60	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	6,443.26	10,000.00	64.4%	7,731.91	10,000		Projects for historical preservation. Committee working on the plan.
10-78-610 MISCELLANEOUS	0.00	0.00	0.00	#DIV/0!	0.00	0		
TOTALS:	97,012.17	279,467.06	380,423.00	73.5%	335,360.47	379,758		-665.00 -0.17%

**GENERAL FUND
EXPENDITURES**

FY 2027 - Tentative Budget - Proposed 5.19.2026

	2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2027 PROPOSED	SOURCE	COMMENTS
TRANSFERS AND CONTRIBUTIONS								
10-90-145 TRANSFER TO CDRA FUND	525.00	0.00	0.00	#DIV/0!	0.00	525	Tax Revenue	For State RDA database fee and State registration fee.
10-90-150 TRANSFER TO CIP FUND (STREETS)	699,527.00	0.00	933,226.00	0.0%	0.00	986,653		
Highway Tax						400,000	Highway Tax	
Class C Roads (Minus Streets Dept.)						336,653	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	177,183.00	0.0%	0.00	198,978		
10-90-160 TRANSFER TO CIP FUND (OTHER)	551,716.00	0.00	1,150,623.00	0.0%	0.00	716,165	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						716,165	General Fund	
10-90-170 TRANSFER TO MBA FUND	327,056.53	0.00	258,844.00	0.0%	0.00	258,844	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	3,083.00	0.0%	0.00	56,502		
10-90-980 UNAPPROPRIATED FUND BALANCE	0.00	0.00	0.00	#DIV/0!	N/A	0		
TOTALS:	<u>1,597,678.01</u>	<u>0.00</u>	<u>2,522,959.00</u>	<u>0.0%</u>	<u>0.00</u>	<u>2,217,667</u>	<u>-305,292.00</u>	<u>-12.10%</u>
TOTAL FUND EXPENDITURES	<u>6,570,266.34</u>	<u>4,112,845.67</u>	<u>8,315,450.00</u>	<u>49.5%</u>	<u>N/A</u>	<u>8,310,450</u>	<u>-5,000.00</u>	<u>-0.06%</u>
REVENUE OVER EXPENDITURES	<u>952,781.08</u>	<u>3,072,193.27</u>	<u>0.00</u>		<u>N/A</u>	<u>0</u>		

**BACKNET FUND
RESERVES**

FY 2027 - Tentative Budget - Proposed 5.19.2026

	CURRENT	OBLIGATED	REMAINING	COMMENTS
<u>RESERVES</u>				
15-11500 CASH IN CHECKING (ZIONS BANK)	64,072.90	11,370.00	75,442.90	
15-11-520 PETTY CASH	300.00	0.00	300.00	
	<u>64,372.90</u>	<u>11,370.00</u>	<u>75,742.90</u>	

**BACKNET FUND
REVENUE**

FY 2027 - Tentative Budget - Proposed 5.19.2026

	2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2027 PROPOSED	SOURCE	COMMENTS
<u>RESTITUTION REVENUE</u>								
15-31-150 INTEREST EARNINGS REVENUE	66.54	26.58	25.00	106.3%	31.90	25	Restitution	
15-31-250 RESTITUTION REVENUE	106,146.62	229.47	305.00	75.2%	275.36	305	Restitution	
TOTALS:	106,213.16	256.05	330.00	77.6%	307.26	330.00	0.00	0.00%
<u>TRANSFERS AND CONTRIBUTIONS</u>								
15-33-103 APPROPRIATED FUND BALANCE	0.00	0.00	11,370.00	0.0%	0.00	11,370	Restitution	
TOTALS:	0.00	0.00	11,370.00	0.0%	0.00	11,370	0.00	0.00%
TOTAL FUND REVENUE	106,213.16	256.05	11,700.00	2.2%	N/A	11,700	0.00	0.00%

**BACKNET FUND
EXPENDITURES**

FY 2027 - Tentative Budget - Proposed 5.19.2026

	2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2027 PROPOSED	SOURCE	COMMENTS
<u>RESTITUTION EXPENDITURES</u>								
15-81-230 TRAVEL	1,682.68	1,096.22	1,700.00	64.5%	1,315.46	1,700	Restitution	
15-81-250 EQUIP, SUPPLIES & OPERATING	67,641.97	7,819.19	10,000.00	78.2%	9,383.03	10,000	Restitution	
TOTALS:	69,324.65	8,915.41	11,700.00	76.2%	N/A	11,700	0.00	0.00%
<u>PROGRAM INCOME EXPENDITURES</u>								
15-82-230 TRAVEL	0.00	0.00	0.00	#DIV/0!	0.00	0	Program Income	
15-82-250 EQUIP, SUPPLIES & OPERATING	0.00	0.00	0.00	#DIV/0!	0.00	0	Program Income	
TOTALS:	0.00	0.00	0.00	#DIV/0!	0.00	0	0.00	#DIV/0!
<u>TRANSFERS AND CONTRIBUTIONS</u>								
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	8,915.41	11,700.00	76.2%	N/A	11,700	0.00	0.00%
REVENUE OVER EXPENDITURES	36,888.51	-8,659.36	0.00		N/A	0		

**COMMUNITY DEVELOPMENT AND RENEWAL AGENCY FUND
REVENUE**

FY 2027 - Tentative Budget - Proposed 5.19.2026

	2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2027 PROPOSED	SOURCE	COMMENTS
<u>CONTRIBUTIONS AND TRANSFERS</u>								
20-39-100 TRANSFER FROM GENERAL FUND	525.00	0.00	0.00	#DIV/0!	0.00	525	Tax Revenue	
TOTALS:	<u>525.00</u>	<u>0.00</u>	<u>0.00</u>	<u>#DIV/0!</u>	<u>0.00</u>	<u>525</u>	525.00 #DIV/0!	
TOTAL FUND REVENUE	<u>525.00</u>	<u>0.00</u>	<u>0.00</u>	<u>#DIV/0!</u>	<u>N/A</u>	<u>525</u>	525.00 #DIV/0!	

**COMMUNITY DEVELOPMENT AND REVNEWAL AGENCY FUND
EXPENDITURES**

FY 2027 - Tentative Budget - Proposed 5.19.2026

	2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2027 PROPOSED	SOURCE	COMMENTS
<u>42 WEST MAIN STREET PROJECT</u>								
20-44-110 REAL PROPERTY TAX	0.00	0.00	0.00	#DIV/0!	N/A	0	Tax Revenue	
20-44-120 PERSONAL PROPERTY TAX	0.00	0.00	0.00	#DIV/0!	N/A	0	Tax Revenue	
20-44-130 SALES AND USE TAX	0.00	0.00	0.00	#DIV/0!	0.00	0	Tax Revenue	
20-44-140 RESORT TAX	0.00	0.00	0.00	#DIV/0!	0.00	0	Tax Revenue	
TOTALS:	0.00	0.00	0.00	#DIV/0!	N/A	0	0.00	
							#DIV/0!	
<u>STATE PARK PROJECT</u>								
20-46-130 SALES AND USE TAX	0.00	0.00	0.00	#DIV/0!	0.00	525	Tax Revenue	Amount not yet determined.
20-46-140 RESORT TAX	0.00	0.00	0.00	#DIV/0!	0.00	0	Tax Revenue	Amount not yet determined.
TOTALS:	0.00	0.00	0.00	#DIV/0!	N/A	525	525.00	
							#DIV/0!	
<u>OTHER</u>								
20-48-610 MISCELLANEOUS	525	500	0	#DIV/0!	600			
20-46-140 RESORT TAX	0	0	0	#DIV/0!	0			
TOTAL FUND EXPENDITURES	0.00	0.00	0.00	#DIV/0!	N/A	525	525.00	
							#DIV/0!	
REVENUE OVER EXPENDITURES	525.00	0.00	0.00		N/A	0		

**MUNICIPAL BUILDING AUTHORITY FUND
RESERVES**

FY 2027 - Tentative Budget - Proposed 5.19.2026

	CURRENT	OBLIGATED	REMAINING	COMMENTS
<u>RESERVES</u>				
41-11610 PTIF - OPEN SPACE	2,935,556.85	-1,000,600.00	1,934,956.85	
41-11618 PTIF - MBA UTAH BOND FUND	19,466.55	0.00	19,466.55	
	<u>2,955,023.40</u>	<u>-1,000,600.00</u>	<u>1,954,423.40</u>	

**MUNICIPAL BUILDING AUTHORITY FUND
REVENUE**

FY 2027 - Tentative Budget - Proposed 5.19.2026

	2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2027 PROPOSED	SOURCE	COMMENTS
<u>INTEREST EARNINGS</u>								
41-36-100 INTEREST EARNINGS	104,318.34	91,690.13	90,000.00	101.9%	110,028.16	90,000		
TOTALS:	104,318.34	91,690.13	90,000.00	101.9%	110,028.16	90,000	0.00 0.00%	
<u>CONTRIBUTIONS AND TRANSFERS</u>								
41-39-200 APPROPRIATED FUND BALANCE	0.00	0.00	1,000,600.00	0.0%	0.00	1,000,600		Open Space Preservation
41-39-210 TRANSFER FROM GENERAL FUND	327,056.53	0.00	258,844.00	0.0%	0.00	258,844	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	1,259,444.00	0.0%	0.00	1,259,444	0.00 0.00%	
TOTAL FUND REVENUE	431,374.87	91,690.13	1,349,444.00	6.8%	110,028.16	1,349,444.00	0.00	

**MUNICIPAL BUILDING AUTHORITY FUND
EXPENDITURES**

FY 2027 - Tentative Budget - Proposed 5.19.2026

	2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2027 PROPOSED	SOURCE	COMMENTS
<u>OPEN SPACE PRESERVATION</u>								
41-44-110 ALBERT KOHLER LEGACY FARM	0.00	0.00	0.00	#DIV/0!	N/A	0	Reserves	
41-44-130 KEM GARDNER PROPERTIES	0.00	0.00	1,000,000.00	0.0%	N/A	1,000,000	Reserves	
41-44-150 MOUNTAIN SPA	0.00	0.00	0.00	#DIV/0!	N/A	0	Reserves	
41-44-650 SMALL PARCEL PRES FUND	0.00	0.00	25,000.00	0.0%	N/A	25,000	General Fund	Small Parcel Preservation Fund.
TOTALS:	0.00	0.00	1,025,000.00	0.0%	N/A	1,025,000	0.00 0.00%	
<u>DEBT SERVICE</u>								
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	0.00 0.00%	
<u>OTHER</u>								
41-48-510 INSURANCE AND SURETY BONDS	0.00	0.00	1,400.00	0.0%	N/A	1,400	General Fund	
41-48-520 PROFESSIONAL SERVICES	3,238.79	750.00	750.00	100.0%	N/A	750	Reserves	
TOTALS:	3,238.79	750.00	2,150.00	34.9%	N/A	2,150	0.00 0.00%	
TOTAL FUND EXPENDITURES	320,779.87	58,944.63	1,349,444.00	4.4%	N/A	1,349,444	0.00 0.00%	
REVENUE OVER EXPENDITURES	110,595.00	32,745.50	0.00		N/A	0		

**CAPITAL IMPROVEMENT PROJECTS FUND
RESERVES**

FY 2027 - Tentative Budget - Proposed 5.19.2026

	CURRENT	OBLIGATED	REMAINING	COMMENTS
RESERVES				
45-11600 PTIF - CIP	3,894,157.52	-23,940.00	3,870,217.52	Public Treasurers' Investment Fund (PTIF). (\$20k moved to Parks annually for future projects).
45-29805 Buildings	36,160.00	0.00	36,160.00	
45-29810 Cemetery	335,847.39	-235,000.00	100,847.39	
45-29815 Parks	37,337.50	0.00	37,337.50	
45-29817 Parking	100,000.00	0.00	100,000.00	
45-29820 Trails	20,000.00	0.00	20,000.00	
45-29822 TAP Tax	-41,676.71	0.00	-41,676.71	Negative due to Accountant Journal Entry, will research with them.
45-29825 Transient Room Tax	109,297.95	0.00	109,297.95	
45-29830 Vehicle Replacement (PW)	466,014.18	90,000.00	556,014.18	
45-29835 Vehicle Replacement (Other)	23,225.00	8,679.00	31,904.00	\$5,679 (Building Safety), \$1,500 (Planning), \$1,500 (Administrative).
45-11605 PTIF - TRAIL IMPACT RESTRICTED	147,203.66	67,868.00	215,071.66	Public Treasurers' Investment Fund (PTIF) - Restricted
45-11620 PTIF - PARK IMPACT RESTRICTED	182,652.05	87,000.00	269,652.05	Public Treasurers' Investment Fund (PTIF) - Restricted
45-11625 PTIF - PARKS CONTRIBUTION	94,235.61	0.00	94,235.61	Public Treasurers' Investment Fund (PTIF)
45-11635 PTIF - TRANS IMPACT FEE	1,225,171.48	253,500.00	1,478,671.48	Public Treasurers' Investment Fund (PTIF) - Restricted
45-11640 PTIF - ROADS	716,182.27	599,703.00	1,315,885.27	Public Treasurers' Investment Fund (PTIF) - Restricted
	7,345,807.90	847,810.00	8,193,617.90	

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.

3,178,732.31 Uncommitted amount in excess or deficit of the required reserve.

**CAPITAL IMPROVEMENT PROJECTS FUND
REVENUE**

FY 2027 - Tentative Budget - Proposed 5.19.2026

	2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2027 PROPOSED	SOURCE	COMMENTS
REVENUE								
45-30-100 INTEREST EARNINGS	254,622.33	190,434.69	175,000.00	108.8%	228,521.63	180,000		
45-30-110 INTEREST EARNINGS/PARKS	6,328.07	8,664.30	8,000.00	108.3%	10,397.16	9,000		
45-30-130 INTEREST EARNINGS/TRANS IMPACT	34,652.84	39,141.82	36,000.00	108.7%	46,970.18	39,000		
45-30-134 INTEREST EARNINGS/TRAIL IMPACT	1,658.35	4,425.87	5,000.00	88.5%	5,311.04	5,000		
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	0		Receiving money before 6/30/2026.
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, to be spent by Spring 2027).
45-30-500 PARK IMPACT FEES	109,750.00	61,000.00	78,000.00	78.2%	73,200.00	78,000		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	227,297.90	214,500.00	106.0%	272,757.48	214,500		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)
45-30-520 TRAILS IMPACT FEES	87,854.00	49,166.00	62,868.00	78.2%	58,999.20	62,868		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	933,226.00	0.0%	0.00	986,653		
Highway Tax						400,000	Highway Tax	0
Class C Roads (Minus Streets Dept.)						336,653	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	1,150,623.00	0.0%	0.00	716,165	General Fund	From the PW Wages and Benefits moved to the Water Fund.
Buildings						0	Rents - Bldgs.	0

**CAPITAL IMPROVEMENT PROJECTS FUND
REVENUE**

FY 2027 - Tentative Budget - Proposed 5.19.2026

	2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2027 PROPOSED	SOURCE	COMMENTS
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						716,165	General Fund	0
45-30-891 APPROPRIATED FUND BALANCE	0.00	0.00	5,931,637.00	0.0%	N/A	1,587,700	CIP Reserves	
CIP - General						965,750		\$20,000 (Sidewalk grinding, \$72,250 (AV-CC), \$2,500 (safety box for panel), \$75,000 (Office AV), \$75,000 (Pavillion Garage Doors), \$20,000 (Pavillion Roof), \$5,000 (Light Eng Oversight), \$66,000 (Paving Project), \$15,000 (Flashing Speed Signs), \$555,000 (Trail projects), \$25,000 (Park Project), \$35,000 (Animal Control Bldg))
Buildings								
Cemetery						235,000		\$235,000 (Cemetery Project)
Parks								
Parking								
Trails								
TAP Tax								
Transient Room Tax								
Vehicle Replacement (PW)								
Vehicle Replacement (Other)								
Trails Impact Fees								
Park Impact Fees								
Parks Annexation Contribution								
Transportation Impact Fees								



**CAPITAL IMPROVEMENT PROJECTS FUND
REVENUE**

FY 2027 - Tentative Budget - Proposed 5.19.2026

	2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2027 PROPOSED	SOURCE	COMMENTS
Roads						386,950		\$250,000 (Surface Treatments), \$5,000 (Traffic Tube Study), \$71,950 (Light Pole Project), \$60,000 (Striping)
TOTALS:	<u>2,698,028.24</u>	<u>580,130.58</u>	<u>9,503,533.00</u>	6.1%	N/A	<u>4,037,565</u>	-5,465,968.00	-57.52%
TOTAL FUND REVENUE	<u>2,698,028.24</u>	<u>580,130.58</u>	<u>9,503,533.00</u>	6.1%	N/A	<u>4,037,565</u>	-5,465,968.00	-57.52%

**CAPITAL IMPROVEMENT PROJECTS FUND
EXPENDITURES**

FY 2027 - Tentative Budget - Proposed 5.19.2026

	2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2027 PROPOSED	SOURCE	COMMENTS
<u>PARKING</u>								
45-63-100 MAIN STREET	7,651.25	332,493.44	345,000.00	96.4%	398,992.13	0		
TOTALS:	<u>7,651.25</u>	<u>332,493.44</u>	<u>345,000.00</u>	<u>96.4%</u>	<u>398,992.13</u>	<u>0</u>	<u>-345,000.00</u> <u>-100.00%</u>	
<u>SIDEWALKS</u>								
45-64-700 SIDEWALK IMPROVEMENTS	0.00	25,265.48	28,000.00	90.2%	30,318.58	20,000	\$20,000 - PTIF CIP	Sidewalk maintenance projects. Grinding and Trip Hazards 10 Yr. Plan.
TOTALS:	<u>0.00</u>	<u>25,265.48</u>	<u>28,000.00</u>	<u>90.2%</u>	<u>30,318.58</u>	<u>20,000</u>	<u>-8,000.00</u> <u>-28.57%</u>	
<u>BUILDINGS</u>								
45-65-204 TOWN HALL	71,888.71	4,391.63	84,000.00	5.2%	5,269.96			Projects to consider: Floor, Curtains, Sink, Stairs on both sides of stage.
45-65-215 COMMUNITY CENTER	127,651.67	24,546.77	26,000.00	94.4%	29,456.12	75,000	\$75,000 - PTIF CIP	\$72,250 (AV work in Council Chambers and Pie Room), \$2,500 safety fence around power boxes (Don't have bid for AV yet).
45-65-217 OFFICE BUILDING	3,970.00	0.00	0.00	#DIV/0!	0.00	75,000	\$75,000 - PTIF CIP	AV work (Don't have bid for AV yet)
45-65-223 MAINTENANCE BUILDING	51,204.78	516.76	2,000.00	25.8%	620.11	0		
45-65-235 TOWN SQUARE PAVILLION	0.00	0.00	0.00	#DIV/0!	0.00	95,000	\$95,000 - PTIF CIP	New garage doors (est) \$75,000, New roof \$20,000
TOTALS:	<u>254,715.16</u>	<u>29,455.16</u>	<u>112,000.00</u>	<u>26.3%</u>	<u>35,346.19</u>	<u>245,000</u>	<u>133,000.00</u> <u>118.75%</u>	

STREETS

45-66-310 SURFACE TREATMENTS	194,792.91	269,402.45	275,000.00	98.0%	323,282.94	250,000	\$250,000 - PTIF Roads	\$250,000 (Surface Treatments)
45-66-333 2026-2027 STREET PROJECTS	22,372.00	15,862.14	20,000.00	79.3%	19,034.57	91,950	\$20,000 - PTIF Roads	\$5,000 (Yearly Traffic Tube Study), \$71,950 (12 new light poles-start of city wide project)
45-66-342 STREET STRIPING	0.00	52,175.12	60,000.00	87.0%	62,610.14	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	45,000.00	0.0%	0.00			
45-66-378 RIVER ROAD STREET LIGHT	225.00	2,470.00	20,000.00	12.4%	2,964.00	5,000	\$5,000 - PTIF CIP	Oversee River Road Street Light Project, Engineering
45-66-380 SIGNAGE	0.00	0.00	0.00	#DIV/0!	0.00	0		
45-66-707 ROAD IMPROVEMENT PROJECTS	415,496.08	193,282.11	753,892.00	25.6%	231,938.53	65,105	\$65,105 - PTIF CIP	\$93,000 (Pave South 1/2 of Burgi between Interlaken & Pine Canyon), \$390,000 (Pave North 1/2 of Burgi between Interlaken & Pine Canyon), \$130,205 (Construe a detached trail North 1/2 of Burgi at Valais entrance). Total project \$612,866 (CIP=\$65,103 & Water=\$547,764.
45-66-710 PEDESTRIAN & TRAFFIC SAFETY	1,496.64	0.00	15,000.00	0.0%	0.00	15,000	\$15,000 - PTIF CIP	\$15,000 (Flashing Speed Limit Signs).
TOTALS:	776,939.87	533,191.82	1,188,892.00	44.8%	639,830.18	487,055		-701,837.00 -59.03%

PARKS AND RECREATION

45-67-410	PARK PROJECTS	922.00	0.00	0.00	#DIV/0!	0.00	25,000	\$25,000 - PTIF CIP	\$25,000 (Park Project)
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	26,925.00	75.8%	24,495.00			
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	855,596.86	710,626.34	1,364,652.00	52.1%	852,751.61			
45-67-415	TRAILS	40,000.00	51,442.58	55,000.00	93.5%	61,731.10	555,000	\$555,000 - PTIF CIP	\$555,000 (Pine Canyon Trail)
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	0		Projects to be determined by Mayor and Council. Note: \$60,000 grant reflected in CIP revenue received \$540k in April 2025
45-67-420	IMPROVEMENTS	0.00	15,968.00	16,000.00	99.8%	19,161.60			
TOTALS:		1,148,587.38	798,449.42	3,864,927.00	20.7%	958,139.30	580,000	-3,284,927.00 -84.99%	

CEMETERY

45-68-512	IMPROVEMENTS	1,800.00	0.00	235,000.00	0.0%	0.00	235,000	\$235,000 - PTIF CIP	\$10,000 (CIUP Enhancement software), \$5,000 (Placeholder for issues), \$50,000 (Cemetery Improvement Project-Place holder for extension 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%	0.00	235,000	0.00 0.00%	

OTHER

45-69-600	ANIMAL SERVICES BUILDING	0	0	0	#DIV/0!	N/A	35,000	\$35,000 - PTIF CIP	County Animal Control Building
45-69-605	VEHICLES AND EQUIPMENT	232,887.65	173,585.36	141,500.00	122.7%	208,302.43			
45-69-606	IMPACT FEE FACILITIES PLAN	0.00	0.00	0.00	#DIV/0!	0.00	0		
TOTALS:		232,887.65	173,585.36	141,500.00	122.7%	208,302.43	35,000	-106,500.00 -75.27%	

TRANSFERS AND CONTRIBUTIONS								
45-90-150	UNAPPROPRIATED FUND BALANCE	0.00	0.00	3,588,214.00	0.0%	N/A	2,435,510	
	Interest Earnings						180,000	
	Interest Earnings - Park Impact Fees						9,000	
	Interest Earnings - Trans. Impact Fees						39,000	
	Interest Earnings - Trails Impact Fees						5,000	
	Park Impact Fees						78,000	
	Parks Annexation Contribution						0	
	Transportation Impact Fees						214,500	
	Trail Impact Fees						62,868	
	Highway Tax						400,000	Highway Tax
	Class C Roads (Minus Streets Dept.)						336,653	Class C Road
	Road Improvements						250,000	General Fund
	GF (Admin - Veh Repl)						1,500	Minimum of \$250,000 Each Year.
	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
	Trails						0	Trails Maint.
	Transient Room Tax						0	Transient Room Tax
	Resort Tax						0	Resort Tax
	Capital Projects						761,810	General Fund
	TOTALS:	0.00	0.00	3,588,214.00	0.0%	N/A	2,435,510	-1,152,704.00
								-32.12%
	TOTAL FUND EXPENDITURES	2,422,581.31	1,892,440.68	9,503,533.00	19.9%	N/A	4,037,565	-5,465,968.00
								-57.52%
	REVENUE OVER EXPENDITURES	275,446.93	-1,312,310.10	0.00		N/A	0	

**WATER FUND
RESERVES**

FY 2027 - Tentative Budget - Proposed 5.19.2026

	CURRENT	OBLIGATED	REMAINING	COMMENTS
<u>RESERVES</u>				
51-11610 PTIF - WATER ACCOUNT	5,100,874.83	-2,272,487.00	2,828,387.83	Public Treasurers' Investment Fund (PTIF)
51-11613 PTIF - MIDWAY WATER LEASES	2,392,042.57	-135,000.00	2,257,042.57	Public Treasurers' Investment Fund (PTIF), Combine with PTIF - Water Account
51-11615 PTIF - WT SYSTEM IMPROVEMENT	2,005,560.99	-1,015,000.00	990,560.99	Public Treasurers' Investment Fund (PTIF) - Restricted
51-11616 PTIF - WATER IMPACT FEE	452,965.63	-84,879.74	368,085.89	Public Treasurers' Investment Fund (PTIF) - Restricted
	<u>9,951,444.02</u>	<u>-3,507,366.74</u>	<u>6,444,077.28</u>	
			1,842,280.45	Five year average for Water Fund revenue. Adopted policy states that Midway City shall maintain at all times a reserve account in its PTIF - Water account. The balance in this account shall be no less than 50% of the average, over the previous five years, for CIP Fund revenue.
			921,140.23	50% of five year average for Water Fund revenue.
			1,907,247.61	Uncommitted amount in excess or deficit of the required reserve.

**WATER FUND
REVENUE**

FY 2027 - Tentative Budget - Proposed 5.19.2026

	2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2027 PROPOSED	SOURCE	COMMENTS
REVENUE								
51-37-100 WATER SALES	1,081,920.96	1,066,644.53	1,050,000.00	101.6%	1,279,973.44	1,050,000		
51-37-120 WATER LEASES	128,269.04	133,178.20	127,700.00	104.3%	159,813.84	135,000		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	11,328.00	12,000.00	94.4%	13,593.60	12,000		
51-37-140 COTTAGES ON GREEN PUMPING FEES	56,646.00	57,978.77	64,000.00	90.6%	69,574.52	64,000		
51-37-145 IRR. ASSESSMENT (CLASS B)	331,047.60	341,293.98	350,000.00	97.5%	409,552.78	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	2,474.50	2,500.00	99.0%	2,969.40	2,500		
51-37-170 INTEREST EARNINGS	667,010.91	373,298.44	450,000.00	83.0%	447,958.13	450,000		
51-37-200 WATER IMPACT FEE	244,766.67	180,166.34	179,400.00	100.4%	216,199.61	179,400		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	12,118.12	13,000.00	93.2%	14,541.74	13,000		
51-37-210 WATER CONNECTION/HOOKUP	176,200.00	94,900.00	130,000.00	73.0%	113,880.00	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	5,607,361.00	0.0%	N/A	5,441,547		
Water - General						4,014,267		\$2,100,000 (N. Homestead Water Line), \$547,764 (Water Project), \$1,371,503 (all other water items), \$35,000 (Water Assessment Plan)
Water Leases						135,000		M&I Water Lease, Cooperative Service Pymts

**WATER FUND
REVENUE**

FY 2027 - Tentative Budget - Proposed 5.19.2026

	2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2027 PROPOSED	SOURCE	COMMENTS
Water System Improvement						1,015,000		\$15,000 (Cottages on the Creek Meter Project), \$600,000 (N Homestead Dr Water Line Project)
Water Impact Fees						277,280		Center Street Trail Work
TOTALS:	<u>2,704,386.90</u>	<u>2,273,380.88</u>	<u>7,985,961.00</u>	28.5%	N/A	<u>7,827,447</u>	-158,514.26 -1.98%	
TOTAL FUND REVENUE	<u>2,704,386.90</u>	<u>2,273,380.88</u>	<u>7,985,961.00</u>	28.5%	N/A	<u>7,827,447</u>	-158,514.26 -1.98%	

**WATER FUND
EXPENDITURES**

FY 2027 - Tentative Budget - Proposed 5.19.2026

	2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2027 PROPOSED	SOURCE	COMMENTS
<u>EXPENDITURES</u>								
51-40-110 SALARIES AND WAGES	365,347.19	221,739.77	350,000.00	63.4%	266,087.72	350,000	Water Fund	Moved 13% of PW Wages to Water Fund. Will true up at the end of the FY.
51-40-130 EMPLOYEE BENEFITS	20,087.00	99,589.09	130,000.00	76.6%	119,506.91	130,000	Water Fund	Moved 13% of PW Benefits to Water Fund. Will true up at the end of the FY.
51-40-240 OFFICE SUPPLIES AND EXPENSE	19,390.68	21,938.45	20,000.00	109.7%	26,326.14	23,000	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	2,467.00	25,000.00	9.9%	2,960.40	60,000	Water Fund	\$15,000 (Water Testing and Sample Fees), \$10,000 (Lead and Copper City Wide Testing), \$35,000 (Water Assessment Plan)
51-40-245 COMPUTER SUPPORT	71,535.00	210,246.04	172,300.00	122.0%	252,295.25	24,800	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), \$1,500 (GIS Subscription), \$6,000 (Computer Software Upgrades PW laptops and main computers), \$1,500 (Replacement Surface Computer - Ty).
51-40-250 EQUIP,SUPPLIES & MAINTANANCE	12,619.22	25,357.50	394,276.00	6.4%	30,429.00	273,276	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), \$214,276 (Water Meter Sensor Tower, Software and Devices Upgrade).
51-40-255 EQUIPMENT RENTAL\REPLACE	241,930.30	18,331.71	53,625.00	34.2%	21,998.05	48,625	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)

**WATER FUND
EXPENDITURES**

FY 2027 - Tentative Budget - Proposed 5.19.2026

	2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2027 PROPOSED	SOURCE	COMMENTS
51-40-260 REPAIRS, CONNECTIONS, EXTENSION S	181,981.34	185,538.83	200,000.00	92.8%	222,646.60	200,000	Water Fund	Water Leak Repair Items, New Connection Supplies, New Water Meters. (Unexpected repairs).
51-40-270 UTILITIES	38,219.49	29,866.17	52,000.00	57.4%	35,839.40	52,000	Water Fund	Utilities for pump houses, water tanks, and spring sources.
51-40-310 PRO & TECHNICAL SERVICES	59,172.33	34,002.98	60,000.00	56.7%	40,803.58	60,000	Water Fund	\$20,000 (Legal Fees), \$27,360 (Engineering Fees).
51-40-330 EDUCATION AND TRAINING	5,816.03	3,350.25	12,000.00	27.9%	4,020.30	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%	385,008.00	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 purposes.
51-40-360 COOPERATIVE SERVICE PAYMENTS	93,710.69	72,024.12	80,000.00	90.0%	86,428.94	80,000	PTIF - Water Leases	Includes 9% of the City's total <u>base</u> culinary water billings each quarter. Amount determined no later than 30 days after the end of the quarter. Payment made no later than 60 days after the end of the quarter. Paid to the Midway Irrigation Company. Paid with revenue from base water rate. Used for O&M of secondary irrigation system.
51-40-510 BAD DEBT	0.00	0.00	1,000.00	0.0%	0.00	1,000	Water Fund	
51-40-605 DUES AND MEMBERSHIPS	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	278.09	8,000.00	3.5%	333.71	8,000	Water Fund	\$8,000 (Fuel for the FY used by water).
51-40-620 M&I WATER LEASE	56,049.04	59,684.21	55,000.00	108.5%	71,621.05	55,000	PTIF - Water Leases	158 AF of municipal and irrigation (M&I) water leased from the Wasatch County Special Service Area #1 for \$270 AF. \$42,660 paid annually before each calendar year
51-40-650 DEPRECIATION	75,000.00	0.00	300,000.00	0.0%	0.00	300,000	Water Fund	

**WATER FUND
EXPENDITURES**

FY 2027 - Tentative Budget - Proposed 5.19.2026

	2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2027 PROPOSED	SOURCE	COMMENTS
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 WATER PROJECTS	2,265,684.09	2,992,194.64	3,960,361.00	75.6%	3,590,633.57	547,764	Water Fund	\$93,000 (Pave South 1/2 of Burgi between Interlaken & Pine Canyon), \$390,000 (Pave North 1/2 of Burgi between Interlaken & Pine Canyon), \$130,205 (Construe a detached trail North 1/2 of Burgi at Valais entrance). Total project \$612,866 (CIP=\$65,103 & Water=\$547,764.
51-40-765 CAPITAL OUTLAY - FARM MEADOWS	660.00	0.00	0.00	#DIV/0!	0.00	0		
51-40-777 N HOMESTEAD DR WATER LINE PROJ	0.00	38,670.00	1,013,000.00	3.8%	46,404.00	3,014,000	\$2,100,000 - CIP Water, \$614,000 - Water Improvement	\$1,940,000 (N. Homestead Water Line Project), \$574,000 (Cottages on The Green Feed Line), \$100,000 (Engineering), \$400,000 (Increase in N Homestead Water Line Project).
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	445,597.00	0.0%	0.00	1,934,180		
Water Leases						0		
Water System Improvements						0		
Water Impact Fees						179,400		
Interest Earnings - Water Impact Fees						13,000		
HL&P Dividend						0		
Surplus						1,741,780		
TOTALS:	3,543,687.53	4,336,118.85	7,985,961.00	54.3%	N/A	7,827,447	-158,514.00	-1.98%
TOTAL FUND EXPENDITURES	3,543,687.53	4,336,118.85	7,985,961.00	54.3%	N/A	7,827,447	-158,514.00	-1.98%
REVENUE OVER EXPENDITURES	-839,300.63	-2,062,737.97	0.00		N/A	0		

**ICE SHEET FUND
RESERVES**

FY 2027 - Tentative Budget - Proposed 5.19.2026

	CURRENT	OBLIGATED	REMAINING	COMMENTS
<u>RESERVES</u>				
57-11-600 PTIF - ICE RINK	226,769.54	0.00	226,769.54	Public Treasurers' Investment Fund (PTIF).
	<u>226,769.54</u>	<u>0.00</u>	<u>226,769.54</u>	

**ICE SHEET FUND
REVENUE**

FY 2027 - Tentative Budget - Proposed 5.19.2026

	2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2027 PROPOSED	SOURCE	COMMENTS
<u>OPERATING REVENUE</u>								
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	7,741.72	6,500.00	119.1%	9,290.06	6,500		PTIF - Interest Earnings
TOTALS:	<u>139,379.36</u>	<u>7,741.72</u>	<u>75,500.00</u>	<u>10.3%</u>	<u>0.00</u>	<u>75,500</u>	<u>0.00</u> <u>0.00%</u>	
<u>TRANSFERS AND CONTRIBUTIONS</u>								
57-39-150 TRANSFER FROM GENERAL FUND	0.00	0.00	177,183.00	0.0%	0.00	198,978	General Fund	This will reduce once reimbursement is paid by Ice Rink.
TOTALS:	<u>0.00</u>	<u>0.00</u>	<u>177,183.00</u>	<u>0.0%</u>	<u>0.00</u>	<u>198,978</u>	<u>21,795.00</u> <u>12.30%</u>	
TOTAL FUND REVENUE	<u>139,379.36</u>	<u>7,741.72</u>	<u>252,683.00</u>	<u>3.1%</u>	<u>N/A</u>	<u>274,478</u>	<u>21,795.00</u> <u>8.63%</u>	

**ICE SHEET FUND
EXPENDITURES**

FY 2027 - Tentative Budget - Proposed 5.19.2026

	2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2027 PROPOSED	SOURCE	COMMENTS
OPERATING EXPENDITURES								
57-70-110 SALARIES - WAGES	69,642.53	85,098.84	77,400.00	109.9%	102,118.61	115,353		20 Seasonal Employees
57-70-130 EMPLOYEE BENEFITS	4,877.89	12,137.77	15,983.00	75.9%	14,565.32	8,825		20 Seasonal Employees (Employer paid SS & Medicare).
57-70-250 EQUIP, SUPPLIES & MAINT	17,890.34	23,395.00	40,000.00	58.5%	28,074.00	35,000		\$30,000 (Ice supplies and Chiller Maintenance Supplies, Zamboni parts), \$5,000 (Water for Making Ice-Bulk Water Rates).
57-70-280 UTILITIES	38,678.57	43,816.25	35,000.00	125.2%	52,579.50	50,000		HLP (Jul-Oct), HLP (Nov-Jun) Power rate increase.
57-70-290 TELEPHONE	944.63	346.80	600.00	57.8%	416.16	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	164,794.66	197,683.00	83.4%	N/A	238,478	40,795.00 20.64%	
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	16,000		Edging Blades for Zamboni
TOTALS:	0.00	0.00	55,000.00	0.0%	0.00	36,000	-19,000.00 -34.55%	
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	164,794.66	252,683.00	65.2%	N/A	274,478	21,795.00 8.63%	
REVENUE OVER EXPENDITURES	995.40	-157,052.94	0.00		N/A	0		

**SOUVENIR SHOP
RESERVES**

FY 2027 - Tentative Budget - Proposed 5.19.2026

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

**SOUVENIR SHOP
REVENUE**

FY 2027 - Tentative Budget - Proposed 5.19.2026

	2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2027 PROPOSED	SOURCE	COMMENTS
OPERATING REVENUE								
58-37-100 SALES	155,172.51	179,621.27	180,000.00	99.8%	215,545.52	180,000		
TOTALS:	155,172.51	179,621.27	180,000.00	99.8%	215,545.52	180,000	0.00	
							0.00%	
NON OPERATING REVENUE								
58-38-240 COST OF GOODS SOLD	-71,145.34	-76,263.83	-90,000.00	84.7%	-91,516.60	-75,000		
TOTALS:	-71,145.34	-76,263.83	-90,000.00	84.7%	-91,516.60	-75,000	15,000.00	
							-16.67%	
TRANSFERS AND CONTRIBUTIONS								
58-39-150 TRANSFER FROM GENERAL FUND	18,853.48	0.00	3,083.00	0.0%	0.00	56,502	General Fund	Note: Approx. \$35K inventory is in the shop. Not sure if this is accurate at this time
TOTALS:	18,853.48	0.00	3,083.00	0.0%	0.00	56,502	53,419.00	
							1732.70%	
TOTAL FUND REVENUE	102,880.65	103,357.44	93,083.00	111.0%	124,028.93	161,502	68,419.00	
							73.50%	

**SOUVENIR SHOP
EXPENDITURES**

FY 2027 - Tentative Budget - Proposed 5.19.2026

	2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2027 PROPOSED	SOURCE	COMMENTS
<u>OPERATING EXPENDITURES</u>								
58-70-110 SALARIES AND WAGES	68,898.15	47,900.14	59,042.00	81.1%	57,480.17	102,280		1 FT, 5 PT
58-70-130 EMPLOYEE BENEFITS	23,457.94	16,040.29	17,545.00	91.4%	19,248.35	37,437		1 FT, 5 P/T. Includes housing benefit for FT employee living in Wasatch County.
58-70-140 OFFICE SUPPLIES AND EXPENSES	4,981.07	7,022.79	8,000.00	87.8%	8,427.35	8,729		\$783 (Upgrade to Square for Retail - \$65 per month x 12 months), \$5,796 (Credit Card Processing Fees), \$400 (Barcode label printer) \$500 (Payroll Fees), \$450 (Office supplies), \$250 (Swiss Days help).
58-70-240 ADVERTISING AND MARKETING	2,649.43	3,505.42	5,496.00	63.8%	4,206.50	5,496		\$ 1,100 (Market-Tradeshaw in Vegas), \$2,000 (Marketing for tours and offerings).
58-70-250 EQUIPMENT, SUPPLIES, AND MAINT	2,894.06	2,797.82	3,000.00	93.3%	3,357.38	2,560		\$1,200 (Shopper bags & logo'd stickers, ribbons and tissue), \$600 (Displays), \$360 (Cleaning supplies), \$400 (Wood Window Boxes and Flowers).
TOTALS:	<u>102,880.65</u>	<u>77,266.46</u>	<u>93,083.00</u>	<u>83.0%</u>	<u>N/A</u>	<u>156,502</u>	<u>63,419.00</u> <u>68.13%</u>	
<u>NON OPERATING EXPENDITURES</u>								
58-71-730 CAPITAL OUTLAY - IMPROVEMENTS	0.00	0.00	0.00	#DIV/0!	0.00	5,000		Make front entrance ADA compliant - Don't have price. \$4,000 (new sign "Midway Visitor Center").
TOTALS:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>#DIV/0!</u>	<u>0.00</u>	<u>5,000</u>	<u>5,000.00</u> <u>#DIV/0!</u>	

**SOUVENIR SHOP
EXPENDITURES**

FY 2027 - Tentative Budget - Proposed 5.19.2026

	2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2027 PROPOSED	SOURCE	COMMENTS
<u>TRANSFERS AND CONTRIBUTIONS</u>								
58-90-980 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	102,880.65	77,266.46	93,083.00	83.0%	N/A	161,502	68,419.00 73.50%	
REVENUE OVER EXPENDITURES	0.00	26,090.98	0.00		N/A	0		