



Midway
C.A.R.E.S.

FY 2026

Final Budget - Proposed

(6/16/2026)

**GENERAL FUND
RESERVES**

FY 2026 - Budget - Final - Proposed 6.16.2026

		CURRENT	OBLIGATED	REMAINING	COMMENTS
<u>RESERVES</u>					
01-11120	CASH- XPRESS DEPOSIT ACCOUNT	31,439.29	0.00	31,439.29	Xpress Bill Pay
01-11130	CASH - GRAND VALLEY BANK	1,184,535.61	0.00	1,184,535.61	Grand Valley Bank
10-11610	PTIF - GENERAL ACCOUNT	715,023.83	0.00	715,023.83	Public Treasurers' Investment Fund (PTIF)
10-11620	PTIF - LEGAL FUND	159,652.03	0.00	159,652.03	Public Treasurers' Investment Fund (PTIF)
		<u>2,090,650.76</u>	<u>0.00</u>	<u>2,090,650.76</u>	
			5%	446,056.55	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%	3,122,395.85	

GENERAL FUND REVENUE

FY 2026 - Budget - Final - Proposed 6.16.2026

	2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
<u>TAXES</u>								
10-31-100 PROPERTY TAX	1,039,166.36	1,161,109.77	1,250,000.00	92.9%	1,161,109.77	1,159,000		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	349,365.36	400,000.00	87.3%	349,365.36	347,000		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	36,246.47	40,000.00	90.6%	36,246.47	33,000		Tax on automobiles, boats, snowmobiles, etc.
10-31-200 TAX REDEMPTION	51,824.89	67,053.14	57,000.00	117.6%	67,053.14	64,588		Taxes collected for prior years.
10-31-205 PENALTIES AND INTEREST	1,615.89	2,323.66	2,000.00	116.2%	2,323.66	2,254		Interest received on delinquent property taxes.
10-31-210 PROPERTY TAX REFUND	0.00	-47.81	-1,000.00	4.8%	-47.81	-48		
10-31-300 SALES AND USE TAXES	1,519,238.47	1,566,699.43	1,700,000.00	92.2%	1,566,699.43	1,566,000		Review at the end of the first quarter of the fiscal year.
10-31-400 FRANCHISE TAXES	583,341.78	621,681.24	550,000.00	113.0%	621,681.24	621,000		CenturyLink, Comcast, HL&P, Dominion, and Telecommunications Tax. \$9,600 (Verizon Cell Tower Lease).
10-31-500 TRANSIENT ROOM TAX	110,287.91	106,458.10	135,000.00	78.9%	106,458.10	106,000		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	1,352,271.47	1,450,000.00	93.3%	1,352,271.47	1,352,000		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	387,799.96	400,000.00	96.9%	387,799.96	387,000		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	241,035.33	250,000.00	96.4%	241,035.33	241,000		TAP revenue. Mayor and Council to determine how funds will be used. Pass through to 10-78-370.
TOTALS:	5,350,611.68	5,891,996.12	6,233,000.00	94.5%	N/A	5,878,794	-354,206.00 -5.68%	
<u>LICENSES AND PERMITS</u>								
10-32-100 BUSINESS LICENSES AND PERMITS	31,624.50	41,171.50	50,000.00	82.3%	41,171.50	41,171		
10-32-110 SIGN PERMITS	100.00	15.00	100.00	15.0%	15.00	15		
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	457,430.25	475,000.00	96.3%	457,430.25	456,300		
10-32-211 PLAN CHECK, DEPOSITS & OTHER	352,850.67	305,866.09	300,000.00	102.0%	305,866.09	305,161		
10-32-212 CITY SURCHARGE	796.74	677.04	800.00	84.6%	677.04	675		
10-32-230 ROAD EXCAVATION INSPECTION FEE	5,500.00	4,500.00	3,500.00	128.6%	4,500.00	4,500		\$500 per road cut.
10-32-250 ANIMAL LICENSES	2,000.00	990.00	850.00	116.5%	990.00	990		Pass through to Heber City. GL 10-57-626
TOTALS:	923,375.00	810,649.88	830,250.00	97.6%	N/A	808,812	-21,438.00 -2.58%	

GENERAL FUND REVENUE

FY 2026 - Budget - Final - Proposed 6.16.2026

	2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
<u>INTERGOVERNMENTAL REVENUE</u>								
10-33-560 CLASS "C" ROAD FUNDS	511,910.47	552,873.59	500,000.00	110.6%	552,873.59	552,873		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%	50,948.39	80,000		Pass through.
TOTALS:	623,911.09	603,821.98	570,000.00	105.9%	603,821.98	632,873	62,873.00 11.03%	
<u>SERVICES</u>								
10-34-430 MSD - ADMINISTRATION	69,662.49	95,174.72	80,000.00	119.0%	95,174.72	95,000		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	63,439.44	55,000.00	115.3%	63,439.44	63,439		Paid quarterly. Reimbursement for expenses.
10-34-740 ZONING AND DEVELOPMENT FEES	36,468.00	65,657.65	63,000.00	104.2%	65,657.65	65,657		
10-34-743 DEVELOPMENT ENGINEERING FEES	188,439.18	169,574.26	250,000.00	67.8%	169,574.26	169,574		Pass through to City Engineer. Expenditures are shown in GL #10-45-672
10-34-744 DEVELOPMENT LEGAL FEES	16,073.01	11,714.99	55,000.00	21.3%	11,714.99	11,715		Pass through to City Attorney. Expenditures are shown in GL #10-45-612.
10-34-830 BURIAL AND ASSESSMENTS	62,075.00	47,400.00	55,500.00	85.4%	47,400.00	47,400		Just burials (opening and closing).
TOTALS:	434,353.62	452,961.06	558,500.00	81.1%	452,961.06	452,785	-105,715.00 -18.93%	
<u>MISCELLANEOUS</u>								
10-36-100 INTEREST EARNINGS	25,317.53	23,041.02	20,000.00	115.2%	23,041.02	23,041		
10-36-200 RENTS - BUILDINGS	7,200.00	9,325.00	9,000.00	103.6%	9,325.00	9,325		Paper N Felt rental space
10-36-201 TOWN HALL RENT	14,755.00	20,640.00	25,000.00	82.6%	20,640.00	20,640		Should be used for building repairs and improvements.
10-36-202 COMMUNITY CENTER RENT	8,380.00	9,305.00	10,000.00	93.1%	9,305.00	9,305		Should be used for building repairs and improvements.
10-36-203 OFFICE BUILDING RENT	16,000.00	22,767.24	24,000.00	94.9%	22,767.24	22,767		Office/exp rental from Timp Engineering
10-36-204 TOWN SQUARE PAVILLION RENTAL	650.00	400.00	300.00	133.3%	400.00	400		Should be used for building repairs and improvements.
10-36-205 SPECIAL EVENTS	3,050.00	47,070.00	3,300.00	1426.4%	47,070.00	38,990		\$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%	200.00	200		Should be used for park maintenance.
10-36-212 CENTENNIAL PARK RENT	850.00	700.00	500.00	140.0%	700.00	700		Should be used for park maintenance.
10-36-213 HAMLET PARK RENT	1,025.00	975.00	750.00	130.0%	975.00	975		Should be used for park maintenance.
10-36-214 BURGI HILL PARK RENT	575.00	925.00	750.00	123.3%	925.00	925		Should be used for park maintenance.
10-36-215 ALPENHOF PARK RENT	25.00	0.00	100.00	0.0%	0.00	0		
10-36-520 BOND/DEPOSIT FORFEITURE	-200.00	1,750.00	3,400.00	51.5%	1,750.00	1,750		
10-36-720 CEMETERY LOT SALES	80,500.00	14,300.00	20,000.00	71.5%	14,300.00	14,300		Transfer to CIP Fund.
10-36-900 MISCELLANEOUS	32,183.50	4,549.73	6,100.00	74.6%	4,549.73	4,549		Note: 2025 Includes money received from truck sale.
TOTALS:	190,796.03	155,947.99	123,700.00	126.1%	155,947.99	147,867	24,167.00 19.54%	

**GENERAL FUND
REVENUE**

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		2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
<u>CONTRIBUTIONS AND TRANSFERS</u>									
10-39-910	APPROPRIATED FUND BALANCE	0.00	0.00	0.00	#DIV/0!	N/A	1,000,000		
TOTALS:		0.00	0.00	0.00	#DIV/0!	0.00	1,000,000	1,000,000.00 #DIV/0!	
TOTAL FUND REVENUE		7,523,047.42	7,915,377.03	8,315,450.00	95.2%	N/A	8,921,131	605,681.00 7.28%	
								5% 446,056.55	
								35% 3,122,395.85	

GENERAL FUND EXPENDITURES

FY 2026 - Budget - Final - Proposed 6.16.2026

	2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
<u>MAYOR AND COUNCIL</u>								
10-41-110 SALARIES AND WAGES	107,887.84	109,731.67	114,394.00	95.9%	109,731.67	114,394	General Fund	Mayor, Council. Each year will receive same COLA increase as staff. Includes 3% COLA increase.
10-41-130 EMPLOYEE BENEFITS	8,253.40	8,394.47	13,698.00	61.3%	8,394.47	13,698	General Fund	Mayor, Council. Each year will receive same COLA increase as staff. Includes 3% COLA increase. Also includes \$209 per month (\$3,600) medical insurance benefit to the mayor not to exceed current allowed benefit for medical.
10-41-230 MILEAGE	0.00	0.00	500.00	0.0%	0.00	100	General Fund	\$2,400 (Mileage for conferences - \$400 x 6)
10-41-240 OFFICE SUPPLIES AND EXPENSE	4,540.47	10,664.13	11,600.00	91.9%	10,664.13	11,600	General Fund	\$1,000 (Office Supplies), 3,600 (\$50 per mo cell phone reimbursement to mayor and council), \$5,000 (Laptop and Desk).
10-41-250 DINNER SOCIAL	3,364.57	5,877.68	7,000.00	84.0%	5,877.68	7,500	General Fund	Appreciation socials in January and/or June.
10-41-330 EDUCATION AND TRAINING	0.00	475.00	1,000.00	47.5%	475.00	475	General Fund	
10-41-610 MISCELLANEOUS	8,639.26	750.62	8,000.00	9.4%	750.62	2,000	General Fund	\$300 (Swiss Days Parade Candy), \$600 (Lunches, etc.), \$2,500 (Council Meeting Food), \$400 (January Strategic Planning Meeting), \$2,000 (Drinks and Snacks).
10-41-650 BONUSES	4,517.04	4,541.84	4,550.00	99.8%	4,541.84	4,550	General Fund	\$3,240 (Christmas gift certificates for full-time employees, 24 x \$135), \$810 (Christmas gift certificates for part-time employees, 10 x \$81).
TOTALS:	137,202.58	140,435.41	160,742.00	87.4%	N/A	154,317	-6,425.00 -4.00%	

GENERAL FUND EXPENDITURES

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	2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
ADMINISTRATIVE								
10-43-125 SALARIES AND WAGES	487,590.59	526,801.17	616,797.00	85.4%	526,801.17	633,797	General Fund	5 FT employees, 50% of 1 FT employee (SS), 3 PT employees. Includes 3% COLA increase and also up to 4% merit increase.
10-43-130 EMPLOYEE BENEFITS	227,893.14	222,200.60	204,366.00	108.7%	222,200.60	237,867	General Fund	5 FT employees, 50% of 1 FT employee, 3 PT employees. Includes housing benefit for employees living in Wasatch County, and increase on taxes due on 3% COLA increase plus up to 4% merit increase.
10-43-145 OVERTIME	17,573.87	8,869.31	10,000.00	88.7%	8,869.31	10,000	General Fund	Overtime hours paid out.
10-43-210 BOOKS,SUB AND MEMBERSHIPS	29,953.98	24,446.26	44,110.00	55.4%	24,446.26	30,000	General Fund	\$23,000 (Association memberships for Treasurer, Recorder, HR, Adobe Pro, HR Books and reference material, and any other books, subscriptions, memberships), \$8,058 (Utah League of Cities & Town), \$13,052 (MAG).
10-43-220 PUBLIC NOTICES	2,025.92	0.00	3,500.00	0.0%	0.00	0	General Fund	Public Notices
10-43-230 MILEAGE	478.80	414.56	500.00	82.9%	414.56	500	General Fund	Conferences and meetings outside of County when city vehicle isn't available (\$.70 per mile - 2025).
10-43-240 OFFICE SUPPLIES AND EXPENSE	24,704.84	46,801.19	50,550.00	92.6%	46,801.19	50,550	General Fund	\$5,000 (Office Supplies), \$2,000 for computer screens), \$13,000 (BambooHR & Trax Fees), \$5,000 (CC Processing Fees for online payments to the city), \$3,250 (Cell phone reimbursement for 5 admin employees-\$650 each per year), \$5,000 (new laptop Lindy, Jennifer, & Brad -\$2k each), \$17,300 (NEOGov HRIS - will replace BambooHR completely).
10-43-280 TELEPHONE	17,057.92	16,495.32	17,100.00	96.5%	16,495.32	17,100	General Fund	\$9,100 (Jive), \$8,000 (Century Link)
10-43-330 EDUCATION AND TRAINING	2,946.21	2,403.27	6,000.00	40.1%	2,403.27	2,800	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	97,353.43	90,178.00	108.0%	97,353.43	100,000	General Fund	\$86,818 (Property Ins., includes crime insurance for treasurer and recorder, Liability, Workers Comp, Insurance Fees, Dental), \$3,360 (TARP Incentive, reimbursed by TRUST).
10-43-610 MISCELLANEOUS	81.28	1,456.31	1,550.00	94.0%	1,456.31	1,550	General Fund	\$50 (Birthday Cards), \$1,500 (Quarterly Lunch)
10-43-735 CAPITAL OUTLAY - VEHIC REPLACE	1,500.00	1,500.00	1,500.00	100.0%	N/A	1,500	1,500	Transfer to CIP Fund.
TOTALS:	903,357.27	948,741.42	1,046,151.00	90.7%	N/A	1,085,664	39,513.00	

GENERAL FUND EXPENDITURES

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	2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
								3.78%
<u>PROFESSIONAL SERVICES</u>								
10-45-605 ACCOUNTING	15,400.00	10,900.00	18,000.00	60.6%	10,900.00	18,000	General Fund	
10-45-611 LEGAL - GENERAL	62,451.07	71,750.90	85,000.00	84.4%	71,750.90	80,000	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	11,992.49	25,000.00	48.0%	11,992.49	15,000	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	500	General Fund	
10-45-615 COMPUTER SERVICES	58,358.80	58,643.38	78,128.00	75.1%	58,643.38	78,128	General Fund	\$3,500 x 12 months (IT expenses), \$10,000 (Annual computer replacement), \$6,240 (Software Licenses and Data Back-up-increase of 4%), \$4,000 (Financial Software Support), \$4,000 (Hardware & Labor), \$4,668 (App notification system), \$1,000 (Hotline annual fee), \$1,500 (Zoom annual membership), \$1,840 (Annual Municipal Code License) \$2,880 (Website maint & support).
10-45-620 AUDIT	0.00	13,500.00	13,500.00	100.0%	13,500.00	13,500	General Fund	
10-45-625 GRAPHICS SERVICES	0.00	600.00	600.00	100.0%	600.00	600	General Fund	Unseen Powers, monthly graphics for the city. Unlimited requests per month.
10-45-672 ENGINEERING - GENERAL	36,180.00	31,557.75	50,000.00	63.1%	31,557.75	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	171,524.25	200,000.00	85.8%	171,524.25	200,000	Reimbursed	Pass through Account. Revenue is shown in GL #10-34-743
TOTALS:	377,869.09	370,468.77	490,228.00	75.6%	370,468.77	455,728		-34,500.00 -7.04%
<u>CONTRACT SERVICES</u>								
10-47-110 SALARIES AND WAGES	50,272.87	59,411.37	58,822.00	101.0%	59,411.37	62,000	Reimbursed	Becky Wood (100%). Includes 3% COLA increase and up to 4% merit increase. Reimbursement is reflected in GL #10-34-430
10-47-130 EMPLOYEE BENEFITS	21,655.52	19,037.17	15,623.00	121.9%	19,037.17	21,000	Reimbursed	Becky Wood (100%). Reimbursement is reflected in GL #10-34-430
TOTALS:	71,928.39	78,448.54	74,445.00	105.4%	78,448.54	83,000		8,555.00 11.49%

GENERAL FUND EXPENDITURES

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	2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
NON-DEPARTMENTAL								
10-50-116 PAYROLL CLEARING	0.00	0.00	0.00	#DIV/0!	0.00			
10-50-140 PUBLIC WORKS WAGES	87,624.87	114,819.41	385,478.00	29.8%	114,819.41	164,819	General Fund	Includes 1 emp who has Public Safety wages as well as PW wages that will be distributed out based on logged Project Tracking hours. All wages for PW Employees to be distributed to the various departments at the end of the fiscal year. Includes 3% COLA increase and up to 4% merit increase. ADDED CUSTODIAN AND 2 SEASONAL EMPLOYEES. NOTE: Moved 13% of PW wages to the Water Fund. PW hours spent on Midway City Special Events remains in this category.
10-50-145 PUBLIC WORKS OVERTIME	3,180.66	9,726.24	5,000.00	194.5%	9,726.24	10,000	General Fund	Overtime hours paid out. Increased 4.23.25.
10-50-150 PUBLIC WORK BENEFITS	33,440.98	43,419.19	133,240.00	32.6%	43,419.19	58,749	General Fund	Includes 1 emp who has Public Safety wages as well as PW wages that will be distributed out based on logged Project Tracking hours. All wages for PW Employees to be distributed to the various departments at the end of the fiscal year. Includes housing benefit for employees living in Wasatch County, and increase on taxes due on 3% COLA and up to 4% merit increase. NOTE: Moved 13% PW wages to the Water Fund. Benefits paid out tied to Midway City Special Events remains in this
10-50-155 PUBLIC WORKS CELL PHONE	9,758.13	9,975.10	13,254.00	75.3%	9,975.10	11,000	General Fund	Cell phone packages and cell phone reimbursement 12 employees, City Jet Pack Plan. Replacement phone. cases. insurance.
10-50-160 PUBLIC WORKS CLOTHING ALLOW	15,235.87	13,047.33	16,200.00	80.5%	13,047.33	14,000	General Fund	Clothing Allowance (14 employees - 5 pair Jeans, 1 pair Work Boots, 2 pair Work Gloves, 6 Work Shirts, 1 Light/Heavy Coat, w/logos, 1 pair of Bib Overalls).
10-50-170 PUBLIC WORKS PPE	7,170.56	2,189.72	5,000.00	43.8%	2,189.72	3,500	General Fund	Ear plugs, ANSI rated Safety Glasses, Face Shield, Hard Hat ANSI rated, BOT/ANSI Safety Vests, Disposable gloves, Muck Boots.
10-50-250 OFFICE SUPPLIES AND EXPENSE	23,486.56	16,938.87	22,500.00	75.3%	16,938.87	22,500	General Fund	\$13,000 (Centurylink/Internet), \$5,000 (Office Supplies - For all staff, not dept. specific), \$5,000 (Postage for Machine - covers mailers, public notices etc. includes lease fee)
10-50-500 ELECTIONS	92.50	20,795.92	25,000.00	83.2%	20,795.92	21,000	General Fund	Estimate. Unsure if we will need to do paper ballots, hire poll workers, etc. (This is an election year).

GENERAL FUND EXPENDITURES

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10-50-615 MISCELLANEOUS	8,015.89	5,671.64	14,670.00	38.7%	5,671.64	12,000	General Fund	\$1,000 (Drug Screening and Motor Vehicle Reports for New Hires/Drug Testing), \$2,000 (CDL Medical Exams, Costco Membership, Wave Publishing, Bank Fees, DRC Meetings, Supervisor Meetings), \$5,000 (Mayor, Tourism, Event Banners & Public Notice Signage), \$450 (SS-Business Cards & Flyers), \$125 (SS-Midway Business Alliance - copies, treats for meetings), \$800 (Banners for MBA events, etc), \$4,095 (City Logo'd clothing for 13 employees), \$1,200 (Employee Name Badges- Office)
10-50-620 CONTRACT SERVICES	2,782.64	14,469.18	40,500.00	35.7%	14,469.18	20,000	General Fund	Service contracts for copiers and plotter. \$18,700 (Project Tracking software onboarding \$11,100, annual \$7.600). \$7.800 (Vehicle Tracking System)
TOTALS:	190,788.66	251,052.60	660,842.00	38.0%	251,052.60	337,568		-323,274.00 -48.92%
<u>BUILDINGS</u>								
10-51-110 SALARIES AND WAGES	168,491.92	118,389.58	71,556.00	165.5%	118,389.58	118,390	General Fund	To be dispersed at end of each year.
10-51-130 EMPLOYEE BENEFITS	44,183.70	52,912.99	32,138.00	164.6%	52,912.99	52,913	General Fund	To be dispersed at end of each year.
10-51-250 EQUIP,SUPPLIES & MAINTENANCE	57,274.01	47,216.16	55,000.00	85.8%	47,216.16	55,000		\$10,200 (Cleaning & Maintenance Supplies), \$17,000 (HVAC Parts & Labor), \$3,000 (3 office windows).
10-51-270 UTILITIES	48,223.04	78,835.54	78,303.00	100.7%	78,835.54	80,000	General Fund	Water, Power, Garbage, Natural Gas, Sewer.
10-51-620 CONTRACT SERVICES	18,457.08	3,950.20	8,400.00	47.0%	3,950.20	5,000	General Fund	\$1,500 (Boiler Control Access Points-TH & CC), \$500 (Yrly Fire/Ext Renewal & Inspections - all buildings), \$3,600 (Brivo Door Alarm Access Fee - all buildings), \$1,800 (Brivo Door Access Fee - Office, TH, CC, PW shop), \$1,000 (Commercial Sound & Lighting Contract Specialist - TH & CC)
TOTALS:	336,629.75	301,304.47	245,397.00	122.8%	301,304.47	311,303		65,906.00 26.86%

GENERAL FUND EXPENDITURES

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	2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
<u>EQUIPMENT MAINTENANCE</u>								
10-53-110 SALARIES AND WAGES	89,077.39	151,030.58	99,940.00	151.1%	151,030.58	151,050	General Fund	To be dispersed at end of each year.
10-53-130 EMPLOYEE BENEFITS	29,075.80	67,048.41	44,385.00	151.1%	67,048.41	67,050	General Fund	To be dispersed at end of each year.
10-53-250 EQUIP,SUPPLIES & MAINTENANCE	82,029.34	56,855.41	59,639.00	95.3%	56,855.41	59,639	General Fund	\$2,500 (Automotive Software Update Large Trucks), \$3,500 (Replacement Batteries for Equipment/Cordless Tools), \$36,800 (Vehicle Replacement Tires), \$4,999 (Stock Tools for New Service Body/Truck), \$5,000 (Replacement Oil Filters, Replacement Oil for Bulk Drums, Windshield Fluid), \$2,000 (State Vehicle Inspections all City Vehicles), \$4,000 (Replacement Lights & Light Bars on Trucks), \$720 (Replacement Vehicle Decals), \$120 (Internet Access PW Shop).
10-53-255 MISCELLANEOUS EQUIP SUPPLIES	0.00	38,468.66	50,000.00	76.9%	38,468.66	50,000		\$30,000 (Misc. Unknown Repairs), \$20,000 (General Shop Supplies).
10-53-260 FUEL	41,825.96	32,628.88	37,000.00	88.2%	32,628.88	37,000	General Fund	Diesel Fuel, Gas Guel, DEF
10-53-330 EDUCATION AND TRAINING	0.00	86.93	2,200.00	4.0%	86.93	200	General Fund	Equipment Safety Training.
10-53-740 CAPITAL OUTLAY - VEH. REPL.	90,000.00	90,000.00	90,000.00	100.0%	90,000.00	90,000		Transfer to CIP Fund.
TOTALS:	332,008.49	436,118.87	383,164.00	113.8%	436,118.87	454,939	71,775.00 18.73%	

GENERAL FUND EXPENDITURES

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	2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
PLANNING AND ZONING								
10-55-110 SALARIES AND WAGES	353,859.48	365,805.37	449,783.00	81.3%	365,805.37	449,783	General Fund	Planning Director (40 hrs. wk.), Planner (32 hrs. wk.), Planning Assistant (40 hrs. wk.), (Part of wages will be booked to the water account quarterly). Includes 3% COLA increase plus up to 4% merit increase. Note: Includes a new Code Enforcement Officer.
10-55-115 OVERTIME	9,118.31	8,729.82	11,000.00	79.4%	8,729.82	10,000	General Fund	Overtime hours paid out.
10-55-130 EMPLOYEE BENEFITS	162,029.67	163,019.72	161,312.00	101.1%	163,019.72	161,312	General Fund	Planning Director (40 hrs. wk.), Planner (32 hrs. wk.), Planning Assistant (40 hrs. wk.). Includes housing benefit for employees living in Wasatch County, and increase on taxes due to 3% COLA and up to 4% merit increase. (Unexpected \$17,000 unemployment claim to be paid out)
10-55-220 PUBLIC NOTICES	2,400.50	48.57	3,500.00	1.4%	48.57	500	General Fund	Wasatch Wave noticing.
10-55-240 OFFICE SUPPLIES AND EXPENSE	3,744.71	7,711.68	5,060.00	152.4%	7,711.68	8,000	General Fund	\$1,080 (Cell Phones - Michael & Katie-reimbursement), \$1,000 (Mycityinspector), \$480 (Adobe), \$2,500 (Paper, pens, ink cartridges, folders, binders, etc).
10-55-330 EDUCATION AND TRAINING	4,028.70	2,714.23	4,400.00	61.7%	2,714.23	3,000	General Fund	\$500 (Utah APA Fall Conference), \$2,700 (APA National Conference), \$1,200 (APA Conference - Utah Spring).
10-55-605 MEMBERSHIPS	746.00	50.00	1,646.00	3.0%	50.00	500	General Fund	\$446 (APA Membership Dues - Michael), \$1,200 (Bar Dues & CLE Requirements).
10-55-610 MISCELLANEOUS	10,122.91	13,482.60	6,500.00	207.4%	13,482.60	14,000	General Fund	\$2,000 (Open Space Committee, Trails and Parks Committee, Other), \$3,000 (Zoning Enforcement), \$1,500 (Planning Commission Meals).
10-55-620 CONTRACT SERVICES	9,933.00	0.00	10,000.00	0.0%	0.00	500	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	1,500.00	1,500.00	100.0%	1,500.00	1,500	1,463	Transfer to CIP Fund. Vehicle Replacement.
TOTALS:	557,483.28	563,061.99	654,901.00	86.0%	563,061.99	649,295	-5,606.00 -0.86%	

GENERAL FUND EXPENDITURES

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	2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
<u>BUILDING SAFETY</u>								
10-56-110 SALARIES AND WAGES	169,793.35	178,661.70	195,100.00	91.6%	178,661.70	195,100	General Fund	Building Safety Official (40 hrs. wk.), Permit Tech (40 hrs. wk.). Includes 2 month overlap for new Permit Tech for training. Includes 3% COLA increase and up to 4% merit increase. Wage adjustment.
10-56-115 OVERTIME	4,280.23	234.92	500.00	47.0%	234.92	300	General Fund	Overtime hours paid out.
10-56-130 EMPLOYEE BENEFITS	71,601.55	64,464.98	104,353.00	61.8%	64,464.98	104,353	General Fund	Building Safety Official (40 hrs. wk.), Permit Tech (40 hrs. wk.). Includes 1 month overlap for new Permit Tech for training. Includes housing benefit for employees living in Wasatch County, and increase on taxes due to 3% COLA and up to 4% merit increase. Benefit adjustment.
10-56-230 MILEAGE	0.00	0.00	200.00	0.0%	0.00	50	General Fund	Use of personal vehicles when city vehicles are not available for use to travel to and from Training and meetings.
10-56-240 OFFICE SUPPLIES AND EXPENSE	501.49	5,428.30	9,500.00	57.1%	5,428.30	6,000	General Fund	\$2,100 (Office Supplies), \$2,500 (Data Software Contracts), \$1,500 (Plan Review Software), \$2,400 (Cell Phone services, cell phone replacement), \$1,000 (Clothing Allowance).
10-56-260 OUTSIDE PLAN REV & INSP	4,710.00	20,681.25	15,000.00	137.9%	20,681.25	21,000	General Fund	\$8,000 (Shums Coda or EdMole Inspection Coverage).
10-56-330 EDUCATION AND TRAINING	370.00	2,821.00	4,500.00	62.7%	2,821.00	3,000	General Fund	\$2,500 (2024 EduCode), \$500 (1-2 trainings, registration fees and per diem), \$500 (Team Building). \$1,000 (Testing & Certifications).
10-56-605 MEMBERSHIPS AND LICENSES	0.00	64.00	1,250.00	5.1%	64.00	150	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 (IABROM).
10-56-630 BOOKS & SUPPLIES	0.00	0.00	1,150.00	0.0%	0.00	100	General Fund	\$950 (Digital Code Books Complete Online Collection), \$200 (Inspection Tools & Equipment).
10-56-650 REIMBURSABLES	0.00	0.00	500.00	0.0%	0.00	0	Reimbursed	Pass through
10-56-735 CAPITAL OUTLAY - VEHIC REPL	5,679.00	5,679.00	5,679.00	100.0%	5,679.00	5,679		Transfer to CIP Fund.
TOTALS:	256,935.62	278,035.15	337,732.00	82.3%	278,035.15	335,732		-2,000.00 -0.59%

GENERAL FUND EXPENDITURES

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<u>PUBLIC HEALTH AND SAFETY</u>								
10-57-110 SALARIES AND WAGES	50,859.78	17,400.90	38,600.00	45.1%	17,400.90	20,000	General Fund	3 Crossing Guards.
10-57-130 EMPLOYEE BENEFITS	18,944.86	3,993.33	2,754.00	145.0%	3,993.33	4,000	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	500	General Fund	\$850 (Safety Cones), \$450 (Orange Safety Flags), \$690 (Orange Safety Vests and Jackets).
10-57-610 MISCELLANEOUS	7,209.18	1,339.84	2,600.00	51.5%	1,339.84	2,000	General Fund	\$2,000 (Wasatch County Emergency Mgmt Radios), \$600 (Wasatch County Emergency Mgmt Fair: Community Fair).
10-57-625 ANIMAL CONTROL MAINT COSTS	57,436.37	58,564.85	65,315.00	89.7%	58,564.85	65,315	General Fund	Billed by and paid to Heber City. Adjusted amount per JC. 4.30.25
10-57-626 ANIMAL LICENSES	120.00	0.00	600.00	0.0%	0.00	100	Sale of Dog Licenses	Pass through to Heber City. GL 10-32-250
10-57-630 LAW ENFORCEMENT	354,884.93	434,294.95	408,051.00	106.4%	434,294.95	440,000	General Fund	\$391,551 (Law Enforcement), \$15,000 (Additional Law Enforcement for Swiss Days - 50% Reimbursed by Swiss Days.), \$1,500 (Additional Law Enforcement for Independence Day - Hamlet Park)
10-57-670 BACKNET - TRAVEL	18,191.32	19,926.21	30,000.00	66.4%	19,926.21	27,000	Grant	Pass Through Account
10-57-675 BACKNET - EQUIP SUPPLIES OPER	52,401.86	45,865.54	40,000.00	114.7%	45,865.54	53,000	Grant	Pass Through Account
10-57-680 BACKNET - CONFIDENTIAL FUNDS	0.00	0.00	0.00	#DIV/0!	0.00	0	Grant	Pass Through Account
TOTALS:	560,471.12	581,385.62	589,910.00	98.6%	581,385.62	611,915		22,005.00 3.73%

GENERAL FUND EXPENDITURES

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	2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2026 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	185,087.33	67,866.29	25,290.00	268.4%	67,866.29	67,867		To be dispersed at end of each year.
10-60-130 EMPLOYEE BENEFITS	49,272.67	31,245.19	11,359.00	275.1%	31,245.19	31,250		To be dispersed at end of each year.
10-60-240 STREET SUPPLIES & MAINTENANCE	3,499.95	5,594.18	23,500.00	23.8%	5,594.18	12,000	Class C Road	Street, Sidewalks, and Trails Maintenance Supplies. \$3,500 (Watering controls for hanging baskets).
10-60-245 STORM DRAIN MAINTENANCE	2,172.50	1,197.30	5,000.00	23.9%	1,197.30	5,000	Class C Road	Routine Maintenance and Cleaning.
10-60-250 STREET SIGN SUPPLIES & MAIN	36,883.21	17,230.01	20,000.00	86.2%	17,230.01	20,000	Class C Road	\$10,000 (Misc. Street Signs and Posts). Telespar posts and post bases, pallet of cement, stop signs, yield signs, other required street signage. Mutcod High Intensity Reflectivity.
10-60-255 EQUIPMENT RENTAL AND LEASE	21,111.48	18,331.71	27,875.00	65.8%	18,331.71	27,875	Class C Road	\$11,250 (Cat 420 Backhoe and Front End Loader - 1st leased); \$ 5,625.00 (Cat 420 Backhoe and Front End Loader - 2nd leased); \$2,250.00 (Cat 306 Min Excavator - 3rd leased); \$ 2,250.00 (Cat 279 Tracked Skid Loader - 4th leased), \$2,500 (Misc. Equipment Rental), \$4,000 (12 Radios for Public Safety & Daily Operations)
10-60-330 EDUCATION AND TRAINING	0.00	0.00	2,000.00	0.0%	0.00	100	Class C Road	Flagger and Equipment Training.
10-60-470 STREET LIGHT UTILITIES	345.95	792.93	1,750.00	45.3%	792.93	850	Class C Road	\$500 (Valais Park entrance light and River Road roundabout), \$1,200 (Street Light Pole Insurance).
10-60-480 ROAD MATERIALS	22,676.80	12,719.38	50,000.00	25.4%	12,719.38	15,000	Class C Road	\$15,000 (White Salt for De-Icing), \$15,000 (Red Salt for De-Icing), \$3,000 (Ice Melt for Side Walks & Concrete), \$2,500 (Road Base for shouldering roads), \$5,000 (Cold Mix Asphalt Individual Bags/48/Pallet), \$10,000 (Hot Asphalt)
10-60-620 CONTRACT SERVICES	15,631.75	5,562.90	50,000.00	11.1%	5,562.90	8,000	Class C Road	\$10,000 (Street Sweeping), \$10,000 (Storm Drain Culvert Cleaning), \$15,000 (Road Salt Hauling Redmond Utah), \$15,000 (Road Salt Hauling Broken Arrow).
TOTALS:	336,681.64	160,539.89	216,774.00	74.1%	160,539.89	187,942	-28,832.00 -13.30%	

GENERAL FUND EXPENDITURES

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<u>PARKS AND RECREATION</u>								
10-70-110 SALARIES AND WAGES	124,774.66	124,826.31	40,932.00	305.0%	124,826.31	125,827		To be dispersed at end of each year.
10-70-130 EMPLOYEE BENEFITS	106,093.23	54,268.25	18,384.00	295.2%	54,268.25	54,268		To be dispersed at end of each year.
10-70-230 MILEAGE	0.00	0.00	2,000.00	0.0%	0.00	0	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	89,234.24	93,343.00	95.6%	89,234.24	93,343	General Fund	\$80,143 (Landscape and Mowing Contractors, \$7,200 (Colonial Flag Rotation), \$6,000 (Non advertised or planned items - Banner and Signage).
10-70-250 SUPPLIES AND MAINTENANCE	69,808.31	38,247.66	60,000.00	63.7%	38,247.66	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%	18,331.69	20,000	General Fund	\$5,625.00 (Cat 420 Backhoe and Front End Loader - 1st leased); \$2,250.00 (Cat 306 Min Excavator - 3rd leased); \$ 2,250.00 (Cat 279 Tracked Skid Loader - 4th leased)), \$500 (12 Radios for Public Safety & Daily Operations)
10-70-270 UTILITIES	16,355.26	24,030.49	22,000.00	109.2%	24,030.49	25,000	General Fund	\$9,996 (HLP Utilities), \$9,996 (Wasatch County Trash), \$1,008 (Midway City Culinary Water Utility), \$1,000 (Extra Dumps).
10-70-290 TRAILS	5,675.59	0.00	0.00	#DIV/0!	0.00	0		Removed and put into 45-67-415 per Mayor.
10-70-330 EDUCATION AND TRAINING	2,167.42	0.00	5,400.00	0.0%	0.00	150	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	17,666.97	20,000.00	88.3%	17,666.97	20,000	General Fund	\$15,000 (6217 residents at \$2 ea person per year).
TOTALS:	390,559.75	366,605.61	282,059.00	130.0%	366,605.61	398,588	116,529.00 41.31%	

GENERAL FUND EXPENDITURES

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	2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
<u>CEMETERY</u>								
10-77-110 SALARIES AND WAGES	170,145.67	193,867.87	105,716.00	183.4%	193,867.87	193,868		To be dispersed at end of each year.
10-77-130 EMPLOYEE BENEFITS	72,919.57	87,253.07	47,480.00	183.8%	87,253.07	87,253		To be dispersed at end of each year.
10-77-250 EQUIP,SUPPLIES & MAINTENANCE	22,837.54	18,150.88	20,620.00	88.0%	18,150.88	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%	19,404.77	22,375	General Fund	\$5,625.00 (Cat 420 Backhoe and Front End Loader - 2nd leased); \$9,000.00 (Cat 306 Min Excavator - 3rd leased); \$ 2,250.00 (Cat 279 Tracked Skid Loader - 4th leased)), \$5,000 (Misc. Equipment Rental), \$500 (12 Radios for Public Safety & Daily Operations)
10-77-270 UTILITIES	4,685.18	4,884.24	11,608.00	42.1%	4,884.24	11,608	General Fund	\$6,600 (HLP Utility), \$2,200 (Wasatch County Trash), \$1,008 (Midway City Culinary), \$800 (Septic Tank Pumping Service), \$1,000 (Memorial Day Flower/Junk Bin).
10-77-620 CONTRACT SERVICES	56,612.85	22,734.07	26,924.00	84.4%	22,734.07	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	500	General Fund	For damages to headstones.
TOTALS:	344,450.81	346,294.90	244,723.00	141.5%	346,294.90	363,148	118,425.00 48.39%	

GENERAL FUND EXPENDITURES

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	2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
<u>TOURISM AND CULTURE</u>								
10-78-330 TREE LIGHTING	38,482.95	43,265.03	43,365.00	99.8%	43,265.03	43,365	General Fund	\$27,000 (Tree Lighting), \$1,000 (Fireworks), \$300 (Santa), \$1,000 (Reindeer), \$4,000 (Candy), \$500 (Hoyt: Sound System), \$6,000 (Tree Lighting Party).
10-78-340 COMMUNITY DONATIONS	20,500.00	29,000.00	31,025.00	93.5%	29,000.00	29,000	General Fund	\$30,000 (Community Donations - HitnGiggle, Peace House, Christian Center, Encircle House, People's Choice Clinic, Wasatch Comm Foundation, CAPS, Caring Coalition, CJC Ginger Bread House - \$575, Gift Cards - \$600). \$500 for Memorial Hill.
10-78-350 TOURISM	21,539.46	66,867.79	80,033.00	83.6%	66,867.79	80,033	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. \$36,500 (America250)
10-78-355 FLOWERS	11,051.12	2,910.21	13,500.00	21.6%	2,910.21	10,000	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	399.79	2,500.00	16.0%	399.79	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	218,261.70	200,000.00	109.1%	218,261.70	220,000		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	7,482.18	10,000.00	74.8%	7,482.18	10,000		Historic markers, production of a city historic walking tour, oral history preservation and website development.
10-78-610 MISCELLANEOUS	0.00	0.00	0.00	#DIV/0!	0.00	0		
TOTALS:	97,012.17	368,186.70	380,423.00	96.8%	368,186.70	394,898	14,475.00 3.80%	

GENERAL FUND EXPENDITURES

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TRANSFERS AND CONTRIBUTIONS								
10-90-145 TRANSFER TO CDRA FUND	525.00	0.00	525.00	0.0%	0.00	525	Tax Revenue	
10-90-150 TRANSFER TO CIP FUND (STREETS)	699,527.00	0.00	933,226.00	0.0%	0.00	1,001,931		
Highway Tax						387,000	Highway Tax	
Class C Roads (Minus Streets Dept.)						364,931	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	104,625		
10-90-160 TRANSFER TO CIP FUND (OTHER)	551,716.00	0.00	1,150,623.00	0.0%	0.00	1,719,143	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						1,719,143	General Fund	
10-90-170 TRANSFER TO MBA FUND	327,056.53	0.00	258,844.00	0.0%	0.00	242,570	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	3,300		
10-90-980 UNAPPROPRIATED FUND BALANCE	0.00	0.00	0.00	#DIV/0!	N/A	0		
TOTALS:	1,597,678.01	0.00	2,523,484.00	0.0%	0.00	3,072,094	548,610.00 21.74%	
TOTAL FUND EXPENDITURES	6,516,056.63	5,215,679.94	8,315,975.00	62.7%	N/A	8,921,131	605,156.00 7.28%	
REVENUE OVER EXPENDITURES	1,006,990.79	2,699,697.09	-525.00		N/A	0		

BACKNET FUND

RESERVES

FY 2026 - Budget - Final - Proposed 6.16.2026

		CURRENT	OBLIGATED	REMAINING	COMMENTS
<u>RESERVES</u>					
15-11500	CASH IN CHECKING (ZIONS BANK)	62,751.30	15,342.00	78,093.30	
15-11-520	PETTY CASH	300.00	0.00	300.00	
		<u>63,051.30</u>	<u>15,342.00</u>	<u>78,393.30</u>	

**BACKNET FUND
REVENUE**

FY 2026 - Budget - Final - Proposed 6.16.2026

		2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
<u>RESTITUTION REVENUE</u>									
15-31-150	INTEREST EARNINGS REVENUE	66.54	27.62	25.00	110.5%	27.62	28	Restitution	
15-31-250	RESTITUTION REVENUE	106,146.62	229.47	305.00	75.2%	229.47	230	Restitution	
TOTALS:		106,213.16	257.09	330.00	77.9%	257.09	258.00		
								-72.00	
								-21.82%	
<u>TRANSFERS AND CONTRIBUTIONS</u>									
15-33-103	APPROPRIATED FUND BALANCE	0.00	0.00	11,370.00	0.0%	0.00	15,342	Restitution	
TOTALS:		0.00	0.00	11,370.00	0.0%	0.00	15,342		
								3,972.00	
								34.93%	
TOTAL FUND REVENUE		106,213.16	257.09	11,700.00	2.2%	N/A	15,600		
								3,900.00	
								33.33%	

BACKNET FUND EXPENDITURES

FY 2026 - Budget - Final - Proposed 6.16.2026

	2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
RESTITUTION EXPENDITURES								
15-81-230 TRAVEL	1,682.68	4,066.22	1,700.00	239.2%	4,066.22	4,100	Restitution	
15-81-250 EQUIP, SUPPLIES & OPERATING	67,641.97	11,438.89	10,000.00	114.4%	11,438.89	11,500	Restitution	
TOTALS:	69,324.65	15,505.11	11,700.00	132.5%	N/A	15,600	3,900.00 33.33%	
PROGRAM INCOME EXPENDITURES								
15-82-230 TRAVEL	0.00	0.00	0.00	#DIV/0!	0.00	0	Program Income	
15-82-250 EQUIP, SUPPLIES & OPERATING	0.00	0.00	0.00	#DIV/0!	0.00	0	Program Income	
TOTALS:	0.00	0.00	0.00	#DIV/0!	0.00	0	0.00 #DIV/0!	
TRANSFERS AND CONTRIBUTIONS								
15-83-101 OTHER CONTRIBUTIONS	0.00	0.00	0.00	#DIV/0!	0.00	0	Restitution	
15-83-103 UNAPPROPRIATED FUND BALANCE	0.00	0.00	0.00	#DIV/0!	0.00	0	Restitution	
TOTALS:	0.00	0.00	0.00	#DIV/0!	N/A	0	0.00 #DIV/0!	
TOTAL FUND EXPENDITURES	69,324.65	15,505.11	11,700.00	132.5%	N/A	15,600	3,900.00 33.33%	
REVENUE OVER EXPENDITURES	36,888.51	-15,248.02	0.00		N/A	0		

COMMUNITY DEVELOPMENT AND RENEWAL AGENCY FUND
REVENUE

FY 2026 - Budget - Final - Proposed 6.16.2026

		2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
CONTRIBUTIONS AND TRANSFERS									
20-39-100	TRANSFER FROM GENERAL FUND	525.00	0.00	525.00	0.0%	0.00	525	Tax Revenue	
TOTALS:		525.00	0.00	525.00	0.0%	0.00	525	0.00 0.00%	
TOTAL FUND REVENUE		525.00	0.00	525.00	0.0%	N/A	525	0.00 0.00%	

**COMMUNITY DEVELOPMENT AND REVNEWAL AGENCY FUND
EXPENDITURES**

FY 2026 - Budget - Final - Proposed 6.16.2026

	2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
<u>42 WEST MAIN STREET PROJECT</u>								
20-44-110 REAL PROPERTY TAX	0.00	0.00	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	0	Tax Revenue	Amount not yet determined.
20-46-140 RESORT TAX	0.00	0.00	0.00	#DIV/0!	0.00	0	Tax Revenue	Amount not yet determined.
TOTALS:	0.00	0.00	0.00	#DIV/0!	N/A	0	0.00	
							#DIV/0!	
<u>OTHER</u>								
20-48-610 MISCELLANEOUS	525.00	500.00	525.00	95.2%	600.00	525	Tax Revenue	\$500 (State RDA database fee), \$25 (State registration fee)
20-46-140 RESORT TAX	0.00	0.00	0.00	#DIV/0!	0.00	0	Tax Revenue	
TOTALS:	525.00	500.00	525.00	95.2%	N/A	525	0.00	
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	525.00		N/A	0		

**MUNICIPAL BUILDING AUTHORITY FUND
RESERVES**

FY 2026 - Budget - Final - Proposed 6.16.2026

		CURRENT	OBLIGATED	REMAINING	COMMENTS
<u>RESERVES</u>					
41-11610	PTIF - OPEN SPACE	2,685,969.47	-1,000,600.00	1,685,369.47	
41-11618	PTIF - MBA UTAH BOND FUND	19,530.34	0.00	19,530.34	
		<u>2,705,499.81</u>	<u>-1,000,600.00</u>	<u>1,704,899.81</u>	

**MUNICIPAL BUILDING AUTHORITY FUND
REVENUE**

FY 2026 - Budget - Final - Proposed 6.16.2026

	2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
<u>INTEREST EARNINGS</u>								
41-36-100 INTEREST EARNINGS	104,318.34	101,372.78	90,000.00	112.6%	101,372.78	101,380		
TOTALS:	104,318.34	101,372.78	90,000.00	112.6%	101,372.78	101,380	11,380.00 12.64%	
<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	242,570	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	1,243,170	-16,274.00 -1.29%	
TOTAL FUND REVENUE	431,374.87	101,372.78	1,349,444.00	7.5%	101,372.78	1,344,550.00	-4,894.00	

MUNICIPAL BUILDING AUTHORITY FUND EXPENDITURES

FY 2026 - Budget - Final - Proposed 6.16.2026

	2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
<u>OPEN SPACE PRESERVATION</u>								
41-44-110 ALBERT KOHLER LEGACY FARM	0.00	0.00	0.00	#DIV/0!	N/A	0	Reserves	
41-44-130 KEM GARDNER PROPERTIES	0.00	0.00	1,000,000.00	0.0%	N/A	1,000,000	Reserves	
41-44-150 MOUNTAIN SPA	0.00	0.00	0.00	#DIV/0!	N/A	0	Reserves	
41-44-650 SMALL PARCEL PRES FUND	0.00	0.00	25,000.00	0.0%	N/A	25,000	General Fund	Small Parcel Preservation Fund.
TOTALS:	0.00	0.00	1,025,000.00	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	200,000.00	185,000.00	108.1%	N/A	200,000	General Fund	
41-47-815 OPEN SPACE BOND - INTEREST	128,043.76	117,150.87	137,294.00	85.3%	N/A	117,150	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	317,150.87	322,294.00	98.4%	N/A	317,150	-5,144.00 -1.60%	
<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	1,000.00	750.00	133.3%	N/A	1,000	Reserves	
TOTALS:	3,238.79	1,000.00	2,150.00	46.5%	N/A	2,400	250.00 11.63%	
TOTAL FUND EXPENDITURES	320,779.87	318,150.87	1,349,444.00	23.6%	N/A	1,344,550	-4,894.00 -0.36%	
REVENUE OVER EXPENDITURES	110,595.00	-216,778.09	0.00		N/A	0		

**CAPITAL IMPROVEMENT PROJECTS FUND
RESERVES**

FY 2026 - Budget - Final - Proposed 6.16.2026

		CURRENT	OBLIGATED	REMAINING	COMMENTS
<u>RESERVES</u>					
45-11600	PTIF - CIP	4,113,127.08	445,901.00	4,559,028.08	Public Treasurers' Investment Fund (PTIF). (\$20k moved to Parks annually for future projects).
45-29805	Buildings	36,160.00	-20,000.00	16,160.00	
45-29810	Cemetery	335,847.39	-30,000.00	305,847.39	
45-29815	Parks	37,337.50	-22,510.00	14,827.50	
45-29817	Parking	100,000.00	0.00	100,000.00	
45-29820	Trails	20,000.00	-20,000.00	0.00	
45-29822	TAP Tax	160,558.43	139,235.14	299,793.57	Mayor and Council to determine how to be spent. Trails, Arts, Parks Projects.
45-29825	Transient Room Tax	109,297.95	0.00	109,297.95	
45-29830	Vehicle Replacement (PW)	466,014.18	18,500.00	484,514.18	
45-29835	Vehicle Replacement (Other)	23,225.00	-3,321.00	19,904.00	\$5,679 (Building Safety), \$1,500 (Planning), \$1,500 (Administrative).
45-11605	PTIF - TRAIL IMPACT RESTRICTED	150,913.07	49,471.00	200,384.07	Public Treasurers' Investment Fund (PTIF) - Restricted
45-11620	PTIF - PARK IMPACT RESTRICTED	187,254.35	82,575.00	269,829.35	Public Treasurers' Investment Fund (PTIF) - Restricted
45-11625	PTIF - PARKS CONTRIBUTION	94,544.39	0.00	94,544.39	Public Treasurers' Investment Fund (PTIF)
45-11635	PTIF - TRANS IMPACT FEE	1,240,196.43	243,925.00	1,484,121.43	Public Treasurers' Investment Fund (PTIF) - Restricted
45-11640	PTIF - ROADS	851,348.01	136,681.00	988,029.01	Public Treasurers' Investment Fund (PTIF) - Restricted
		7,925,823.78	1,020,457.14	8,946,280.92	
				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.
				3,867,542.87	Uncommitted amount in excess or deficit of the required reserve.

**CAPITAL IMPROVEMENT PROJECTS FUND
REVENUE**

FY 2026 - Budget - Final - Proposed 6.16.2026

	2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
REVENUE								
45-30-100 INTEREST EARNINGS	254,622.33	209,629.79	175,000.00	119.8%	209,629.79	209,650		
45-30-110 INTEREST EARNINGS/PARKS	6,328.07	9,575.38	8,000.00	119.7%	9,575.38	9,575		
45-30-130 INTEREST EARNINGS/TRANS IMPACT	34,652.84	43,166.77	36,000.00	119.9%	43,166.77	43,175		
45-30-134 INTEREST EARNINGS/TRAIL IMPACT	1,658.35	4,911.28	5,000.00	98.2%	4,911.28	4,950		
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	750,000.00	750,000.00	100.0%	750,000.00	750,000		\$750,000 (Grant for Center Street Trail).
45-30-270 PARKS GRANT	540,000.00	0.00	60,000.00	0.0%	0.00	0		Remaining balance of \$60k to receive for the Activity Building Grant. (Received \$540k in April 2025).
45-30-500 PARK IMPACT FEES	109,750.00	64,000.00	78,000.00	82.1%	64,000.00	73,000		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	235,547.90	214,500.00	109.8%	235,547.90	200,750		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	51,584.00	62,868.00	82.1%	51,584.00	58,838		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	1,001,931		
Highway Tax						387,000	Highway Tax	0
Class C Roads (Minus Streets Dept.)						364,931	Class C Road	0
Road Improvements						250,000	General Fund	Minimum of \$250,000 Each Year.

CAPITAL IMPROVEMENT PROJECTS FUND REVENUE

FY 2026 - Budget - Final - Proposed 6.16.2026

		2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
45-30-602	GF (ADMIN - VEH REPL)	1,500.00	1,500.00	1,500.00	100.0%	1,500.00	1,500		
45-30-604	GF (EQUIP MAINT - VEH REPL)	90,000.00	90,000.00	90,000.00	100.0%	90,000.00	90,000		
45-30-606	GF (PLANNING - VEH REPL)	1,500.00	1,500.00	1,500.00	100.0%	1,500.00	1,500		
45-30-608	GF (BUILD SAFETY - VEH REPL)	5,679.00	5,679.00	5,679.00	100.0%	5,679.00	5,679		
45-30-650	GF (OTHER)	551,716.00	0.00	1,150,623.00	0.0%	0.00	1,921,378	General Fund	From the PW Wages and Benefits moved to the Water Fund.
	Buildings							0 Rents - Bldgs.	0
	Special Events							0 Special	0
								Events	
	Cemetery							0 Lots Sales	0
	TAP Tax						202,235	TAP Tax	
	Trails							0 Trails Maint.	0
	Transient Room Tax							0 Transient	0
								Room Tax	
	Resort Tax							0 Resort Tax	0
	Capital Projects						1,719,143	General Fund	0
45-30-891	APPROPRIATED FUND BALANCE	0.00	0.00	5,931,637.00	0.0%	N/A	5,679,637	CIP Reserves	
	CIP - General						4,561,060		\$345,000 (Asphalt and finish Main St parking lot), \$28,000 (Sidewalk maint & grinding), \$10,000 (Glockinspill Repairs as per TY), \$6,000 (Camera System for the foyer of Community Center), \$5,000 (Camera System for Main Hall in Community Center), \$6,501 (Community Center), \$288,642 (Center Street Project (City Portion), \$234,135 (Road Cost), \$764,317 (Trail Cost), \$166,200 (Sewer Cost), \$1,037,100 (Activity Building), \$1,365,250 (Ice Rink Reconstruction), \$2,000, \$4,000 (TH Tables), \$3,500 (CC Tables), \$198,000 (Change Order), \$55,000 (trails), \$20,415
	Buildings						20,000		\$20,000 (Fire Alarms in Town Hall)
	Cemetery						30,000		\$10,000 (CIUP Enhancement software), \$5,000 (Placeholder for issues), \$50,000 (Cemetery Improvement Project-Place holder for extention of cemetery), \$5,000 (Cemetery walking mat system for patrons), \$40,000 (Cemetery New Section Additional Sprinkler Zones/Ground Prep), \$100,000 (Cemetery New Section Sunrise Engineering Plot Layout), \$25,000 (Trees and
	Parks						22,510		\$16,000 (Boy and Horn Replacement Sign), \$6,510 (Alpenhof retained for construction)
	Parking								
	Trails						20,000		

CAPITAL IMPROVEMENT PROJECTS FUND REVENUE

FY 2026 - Budget - Final - Proposed 6.16.2026

	2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
TAP Tax						63,000		\$40,000 (IT Infrastructure), \$23,000 (Hamlet Park Bark Project)
Transient Room Tax								
Vehicle Replacement (PW)						71,500		\$15,700 (F150 4x4 Pickup), \$3,000 (Plow Attachment for 1 ton Ford pickup), \$9,000 (New plow for truck), \$12,000 (Trailer to store Stage and Tents).
Vehicle Replacement (Other)						12,000		\$12,000 (Trailer to store Stage and Tents).
Trails Impact Fees						14,317		Center Street Trail
Park Impact Fees								
Parks Annexation Contribution								
Transportation Impact Fees								
Roads						865,250		\$275,000 (Surface Treatments), \$60,000 (Road Striping, Cross Walks, Parking) \$20,000 (Traffic Tubes), \$45,000 (Kesco Light Pole), \$130,900 (Farm Road Water Project (City Portion), \$80,096 (Alfalfa Circle Water Project (City Portion), \$81,396 (Engineering for the projects), \$127,858 (Center Street Project (City Portion), \$20,000 (Main Street UDOT stop light), \$20,000 (Light Pole upgrade), \$10,000 (Main Street Gateway), \$50,000 (Warranty Road Work Repair), \$45,000 (Kesco Light Pole), \$284,810 (Center St Project), \$130,900 (Farm Rd), \$80,096 (Alfalfa Circle), 81,396 (Engineering), \$32,295 (Center Street Trail Project), \$90,000 (Relocate power poles), \$60,000 (Striping), \$50,000 (Wiring, etc. light poles), \$45,000 (Bigler Lane)
TOTALS:	<u>2,698,028.24</u>	<u>1,467,094.12</u>	<u>9,503,533.00</u>	<u>15.4%</u>	<u>N/A</u>	<u>10,051,563</u>	<u>548,030.14</u>	<u>5.77%</u>
TOTAL FUND REVENUE	<u>2,698,028.24</u>	<u>1,467,094.12</u>	<u>9,503,533.00</u>	<u>15.4%</u>	<u>N/A</u>	<u>10,051,563</u>	<u>548,030.14</u>	<u>5.77%</u>

CAPITAL IMPROVEMENT PROJECTS FUND EXPENDITURES

FY 2026 - Budget - Final - Proposed 6.16.2026

	2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
<u>PARKING</u>								
45-63-100 MAIN STREET	0.00	332,493.44	345,000.00	96.4%	332,493.44	345,000	\$80,000 - PTIF CIP	\$225,000 (Asphalt and finish parking lot on Main St), \$2,000 (Removal of existing fencing), \$30,000 (fencing), \$3,520 (Landscaping - trees/installation)
TOTALS:	0.00	332,493.44	345,000.00	96.4%	332,493.44	345,000	0.00 0.00%	
<u>SIDEWALKS</u>								
45-64-700 SIDEWALK IMPROVEMENTS	0.00	25,265.48	28,000.00	90.2%	25,265.48	28,000	\$25,000 - PTIF CIP	Sidewalk maintenance projects. Grinding and Trip Hazards 10 Yr. Plan.
TOTALS:	0.00	25,265.48	28,000.00	90.2%	25,265.48	28,000	0.00 0.00%	
<u>BUILDINGS</u>								
45-65-204 TOWN HALL	71,888.71	32,975.13	84,000.00	39.3%	32,975.13	84,000	\$20,000 - PTIF Buildings, \$3,840 - PTIF CIP, \$6,160 - PTIF, \$10,000 - PTIF CIP, \$40,000 PTIF - TAP, \$4,000 - CIP	\$10,000 (Glockenspiel Repairs as per TY), \$10,000 (Town Hall Kitchen), \$20,000 (Fire Alarms Hall), \$40,000 (One time Capital Outlay wiring in all buildings for network modernization), \$4,000 (Tables).
45-65-215 COMMUNITY CENTER	127,651.67	24,546.77	26,000.00	94.4%	24,546.77	26,000	\$5,000 - CIP, \$5,000 - CIP	\$5,000 (Camera System for the foyer of Community Center), \$5,000 (Camera System for Main Hall in Community Center), \$3,500 (Tables).
45-65-217 OFFICE BUILDING	3,970.00	0.00	0.00	#DIV/0!	0.00	0		
45-65-223 MAINTENANCE BUILDING	51,204.78	516.76	2,000.00	25.8%	516.76	2,000	\$50,000 - PTIF CIP, \$23,000 - PTIF CIP	\$50,000 (Snow Plow & Attachment Lean To Bldg- a portion of this is in water as well), \$46,000 (\$23k in CIP, \$23k in Water, Shop Yard Gate System).
45-65-235 TOWN SQUARE PAVILLION	0.00	0.00	0.00	#DIV/0!	0.00	0		
TOTALS:	254,715.16	58,038.66	112,000.00	51.8%	58,038.66	112,000	0.00 0.00%	

STREETS

45-66-310	SURFACE TREATMENTS	194,792.91	269,402.45	275,000.00	98.0%	269,402.45	275,000	\$250,000 - PTIF Roads	\$250,000 (Surface Treatments)
45-66-333	2025 STREET PROJECTS	22,372.00	15,862.14	20,000.00	79.3%	15,862.14	20,000	\$20,000 - PTIF Roads	\$20,000 (Yearly Traffic Tube Study).
45-66-342	STREET STRIPING	0.00	52,175.12	60,000.00	87.0%	52,175.12	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	-2,571.50	0.00	#DIV/0!	-2,571.50	0		
45-66-368	BIGLER LANE	0.00	0.00	45,000.00	0.0%	0.00	160,000	\$45,000 - PTIF - Roads	Re-do failed portion of Bigler Lane (Take advantage of current onsite contractor redoing the other part of the same road.)
45-66-378	RIVER ROAD STREET LIGHT	225.00	6,365.00	20,000.00	31.8%	6,365.00	20,000	\$20,000 - 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%	193,282.11	753,892	\$45,000 - Roads, \$127,858 - Roads, \$130,900 - Roads, \$80,096 - Roads, \$81,396 - Roads, \$288,642 - CIP	\$45,000 (Kesco Light Pole), \$416,500 (Center Street Project (City Portion), \$130,900 (Farm Road Water Project (City Portion), \$80,096 (Alfalfa Circle Water Project (City Portion), \$81,396 (Engineering for the projects).
45-66-710	PEDESTRIAN & TRAFFIC SAFETY	1,496.64	0.00	15,000.00	0.0%	0.00	15,000		\$15,000 (Flashing Speed Limit Signs).
TOTALS:		776,939.87	534,515.32	1,188,892.00	45.0%	534,515.32	1,303,892		115,000.00 9.67%

PARKS AND RECREATION

45-67-410	PARK PROJECTS	922.00	0.00	0.00	#DIV/0!	0.00			
45-67-411	HAMLET PARK IMPROVEMENTS	2,878.81	0.00	0.00	#DIV/0!	0.00	0	\$23,000 - CIP	
45-67-412	ALPENHOF PARK IMPROVEMENTS	25,108.37	20,412.50	26,925.00	75.8%	20,412.50	26,925	\$6,510 - CIP Parks	Retained payment for Alpenhof construction. Will be paid in summer of 2025.
45-67-413	BURGI HILL PARK IMPROVEMENTS	922.00	0.00	0.00	#DIV/0!	0.00	0		
45-67-414	NORTH CENTER STREET TRAIL	844,352.86	710,626.34	1,364,652.00	52.1%	710,626.34	1,364,652	\$1,150,335 - PTIF CIP, \$14,317 - Trail Impact	\$234,135 (Road Cost), \$764,317 (Trail Cost), \$166,200 (Sewer Cost). Change Orders for project \$198,000. Note: \$750,000 grant reflected in revenue.
45-67-415	TRAILS	40,000.00	51,498.36	55,000.00	93.6%	51,498.36	55,000	\$50,000 - PTIF CIP	
45-67-416	HOMESTEAD TRAIL COMPLETION	223,159.34	0.00	0.00	#DIV/0!	0.00	0		
45-67-419	TOWN SQUARE IMPROVEMENTS	0.00	0.00	2,402,350.00	0.0%	0.00	0	\$1,037,100 - PTIF CIP, \$1,365,250 - PTIF CIP	\$1,037,100 (Activity Building), \$1,365,250 (Ice Rink Reconstruction) Note: \$60,000 grant reflected in CIP revenue, received \$540k in April 2025
45-67-420	IMPROVEMENTS	0.00	15,968.00	16,000.00	99.8%	15,968.00	16,000	\$12,000 - PTIF Parks	\$12,000 (Boy and Horn Replacement Sign).
TOTALS:		<u>1,137,343.38</u>	<u>798,505.20</u>	<u>3,864,927.00</u>	<u>20.7%</u>	<u>798,505.20</u>	<u>1,462,577</u>	<u>-2,402,350.00</u>	<u>-62.16%</u>

CEMETERY

45-68-512	IMPROVEMENTS	1,800.00	0.00	235,000.00	0.0%	0.00	30,000	\$50,000 - PTIF Cemetery, \$10,000 - PTIF Cemetery, \$175,000 - PTIF Cemetery	\$10,000 (CIUP Enhancement software), \$5,000 (Placeholder for issues), \$50,000 (Cemetery Improvement Project-Place holder for 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:		<u>1,800.00</u>	<u>0.00</u>	<u>235,000.00</u>	<u>0.0%</u>	<u>N/A</u>	<u>30,000</u>	<u>-205,000.00</u>	<u>-87.23%</u>

OTHER

45-69-605	VEHICLES AND EQUIPMENT	232,887.65	29,026.67	141,500.00	20.5%	N/A	70,000	\$70,000 - Vehicles, \$3,000 - Vehicles, \$9,000 - Vehicles, \$12,000 - Vehicles (Other)	\$70,000 (350 Pickup - Jeff), \$15,700 (F150 4x4 Pickup), \$3,000 (Plow Attachment for 1 ton Ford pickup), \$9,000 (New plow for truck), \$12,000 (Trailer to store Stage and Tents).
45-69-606	IMPACT FEE FACILITIES PLAN	0.00	0.00	0.00	#DIV/0!	N/A	0		
TOTALS:		<u>232,887.65</u>	<u>29,026.67</u>	<u>141,500.00</u>	<u>20.5%</u>	<u>N/A</u>	<u>70,000</u>	<u>-71,500.00</u>	<u>-50.53%</u>

TRANSFERS AND CONTRIBUTIONS							
45-90-150	UNAPPROPRIATED FUND BALANCE	0.00	0.00	3,588,214.00	0.0%	N/A	6,700,094
	Interest Earnings						209,650
	Interest Earnings - Park Impact Fees						9,575
	Interest Earnings - Trans. Impact Fees						43,175
	Interest Earnings - Trails Impact Fees						4,950
	Park Impact Fees						73,000
	Parks Annexation Contribution						0
	Transportation Impact Fees						200,750
	Trail Impact Fees						58,838
	Highway Tax						387,000 Highway Tax
	Class C Roads (Minus Streets Dept.)						364,931 Class C Road
	Road Improvements						250,000 General Fund
	GF (Admin - Veh Repl)						1,500
	GF (Equip Maint. - Veh Repl)						90,000
	GF (Planning - Veh Repl)						1,500
	GF (Build Safety - Veh Repl)						5,679
	Buildings						0 Rents - Bldgs.
	Special Events						0 Special Events
	Cemetery						0 Lots Sales
	TAP Tax						202,235 TAP Tax
	Trails						0 Trails Maint.
	Transient Room Tax						0 Transient Room
							Tax
	Resort Tax						0 Resort Tax
	Capital Projects						4,797,311 General Fund
	TOTALS:	0.00	0.00	3,588,214.00	0.0%	N/A	6,700,094
							3,111,880.14
							86.73%
	TOTAL FUND EXPENDITURES	2,403,686.06	1,777,844.77	9,503,533.00	18.7%	N/A	10,051,563
							548,030.14
							5.77%
	REVENUE OVER EXPENDITURES	294,342.18	-310,750.65	0.00		N/A	0

WATER FUND RESERVES

FY 2026 - Budget - Final - Proposed 6.16.2026

	CURRENT	OBLIGATED	REMAINING	COMMENTS
<u>RESERVES</u>				
51-11610 PTIF - WATER ACCOUNT	5,117,588.73	-4,043,258.00	1,074,330.73	Public Treasurers' Investment Fund (PTIF)
51-11613 PTIF - MIDWAY WATER LEASES	2,448,960.22	-80,000.00	2,368,960.22	Public Treasurers' Investment Fund (PTIF), Combine with PTIF - Water Account
51-11615 PTIF - WT SYSTEM IMPROVEMENT	2,010,671.92	-1,028,000.00	982,671.92	Public Treasurers' Investment Fund (PTIF) - Restricted
51-11616 PTIF - WATER IMPACT FEE	479,685.91	-95,729.74	383,956.17	Public Treasurers' Investment Fund (PTIF) - Restricted
	<u>10,056,906.78</u>	<u>-5,246,987.74</u>	<u>4,809,919.04</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.
			153,190.51	Uncommitted amount in excess or deficit of the required reserve.

WATER FUND REVENUE

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	2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
REVENUE								
51-37-100 WATER SALES	1,081,920.96	1,070,864.67	1,050,000.00	102.0%	1,070,864.67	1,071,000		
51-37-120 WATER LEASES	128,269.04	133,178.20	127,700.00	104.3%	133,178.20	133,000		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%	11,328.00	12,000		
51-37-140 COTTAGES ON GREEN PUMPING FEES	56,646.00	57,978.77	64,000.00	90.6%	57,978.77	64,000		
51-37-145 IRR. ASSESSMENT (CLASS B)	331,047.60	341,293.98	350,000.00	97.5%	341,293.98	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	2,749.50	2,500.00	110.0%	2,749.50	2,750		
51-37-170 INTEREST EARNINGS	667,010.91	404,464.45	450,000.00	89.9%	404,464.45	405,000		
51-37-200 WATER IMPACT FEE	244,766.67	201,633.01	179,400.00	112.4%	201,633.01	167,900		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	13,616.51	13,000.00	104.7%	13,616.51	13,650		
51-37-210 WATER CONNECTION/HOOKUP	176,200.00	101,400.00	130,000.00	78.0%	101,400.00	102,000		
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	5,782,361		

WATER FUND REVENUE

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	2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
Water - General						4,397,081		\$2,403,667 (Center Street Trail Work), \$166,200 (Center Street Trail Sewer Portion), \$612,500 (600 N to Main laterals and main), \$42,625 (Alfalfa Circle main and laterals), \$51,641 (100 W Burgi valve cluster), \$26,641 (Pine Canyon & Burgi Lane valve cluster), \$126,087 (Overall Engineering), \$30,000 (misc claim), \$100,000 (Legal & Engineering), \$12,000 (Education & Training), \$881,000 (Change orders). \$6000, \$175,000 (Pine Canyon to Center)
Water Leases						80,000		M&I Water Lease, Cooperative Service Pymts
Water System Improvement						1,028,000		\$15,000 (Cottages on the Creek Meter Project), \$613,000 (Full Paving of Burgi)
Water Impact Fees						277,280		Center Street Trail Work
TOTALS:	2,704,386.90	2,338,507.09	7,985,961.00	29.3%	N/A	8,103,661	117,699.74 1.47%	
TOTAL FUND REVENUE	2,704,386.90	2,338,507.09	7,985,961.00	29.3%	N/A	8,103,661	117,699.74 1.47%	

**WATER FUND
EXPENDITURES**

FY 2026 - Budget - Final - Proposed 6.16.2026

	2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
<u>EXPENDITURES</u>								
51-40-110 SALARIES AND WAGES	365,347.19	313,149.30	350,000.00	89.5%	313,149.30	350,000	Water Fund	Moved 17% of PW Wages to Water Fund. Will true up at the end of the FY.
51-40-130 EMPLOYEE BENEFITS	20,087.00	141,139.72	130,000.00	108.6%	141,139.72	142,000	Water Fund	Moved 17% of PW Benefits to Water Fund. Will true up at the end of the FY.
51-40-240 OFFICE SUPPLIES AND EXPENSE	19,390.68	26,814.87	20,000.00	134.1%	26,814.87	27,000	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	3,079.00	25,000.00	12.3%	3,079.00	6,000	Water Fund	\$15,000 (Water Testing and Sample Fees), \$10,000 (Lead and Copper City Wide Testing).
51-40-245 COMPUTER SUPPORT	71,535.00	169,418.45	172,300.00	98.3%	169,418.45	172,300	Water Fund	\$4,000 (SCADA System Software and Support, Radio License & Support), \$3,800 (Sensus software annual upgrade), \$4,000 (Sensus Software Upgrade), \$4,000 (Public Works Water Software/Computer Update), \$150,000 (GIS System Upgrade), \$5,000 (Computer Software Upgrades PW laptops and main computers), \$1,500 (Replacement Surface Computer - Ty).
51-40-250 EQUIP,SUPPLIES & MAINTANANCE	12,619.22	149,794.36	394,276.00	38.0%	149,794.36	250,000	Water Fund	\$31,500 (Water Pressure Reducing Station 8 Retrofits Services 7 locations), \$4,500 (Yearly Chlorinator Parts), \$1,000 (Update Solar Power Supply), \$10,000 (Replacement Water Service Type tools for Water Service vehicles), \$6,000 (Replacement Trash Pumps), \$1,500 (Electrical repairs Cottages on the Green pump house), \$4,500 (Misc Water Repairs Cottage on the Green Pump house), \$10,000 (D3500 Crane Truck Inspections of Crane and Body), \$40,000 (350 Pickup 60% water), \$20,000 (Service Body), \$28,000 (F150 4x4 Pickup), \$214,276 (Water Meter Sensor Tower, Software and Devices Upgrade), \$23,000 (Shop Yard Gate)

WATER FUND EXPENDITURES

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	2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
51-40-255 EQUIPMENT RENTAL\REPLACE	241,930.30	18,331.71	53,625.00	34.2%	18,331.71	53,625	Water Fund	\$5,625 (Cat 420 Backhoe and Front End Loader - 1st leased); \$ 11,250.00 (Cat 420 Backhoe and Front End Loader - 2nd leased); \$9,000.00 (Cat 306 Min Excavator - 3rd leased); \$ 9,000.00 (Cat 279 Tracked Skid Loader - 4th leased), \$11,250 each (4 - Wheeler Machinery Catapilar Equipment Leases 50%), \$2,500 (Misc Equipment Rental), \$5,000 (12 radios for public safety and daily operations).
51-40-260 REPAIRS,CONNECTIONS,EXTENSION S	181,981.34	192,288.48	200,000.00	96.1%	192,288.48	200,000	Water Fund	Water Leak Repair Items, New Connection Supplies, New Water Meters. (Unexpected repairs).
51-40-270 UTILITIES	38,219.49	35,358.35	52,000.00	68.0%	35,358.35	40,000	Water Fund	Utilities for pump houses, water tanks, and spring sources.
51-40-310 PRO & TECHNICAL SERVICES	59,172.33	42,217.40	60,000.00	70.4%	42,217.40	48,000	Water Fund	\$20,000 (Legal Fees), \$27,360 (Engineering Fees).
51-40-330 EDUCATION AND TRAINING	5,816.03	4,004.25	12,000.00	33.4%	4,004.25	5,000	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	660,180.00	600,000.00	110.0%	660,180.00	660,200	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.

WATER FUND EXPENDITURES

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	2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
51-40-360 COOPERATIVE SERVICE PAYMENTS	93,710.69	72,024.12	80,000.00	90.0%	72,024.12	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	388.09	8,000.00	4.9%	388.09	500	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%	59,684.21	60,000	PTIF - Water Leases	158 AF of municipal and irrigation (M&I) water leased from the Wasatch County Special Service Area #1 for \$270 AF. \$42,660 paid annually before each calendar year
51-40-650 DEPRECIATION	75,000.00	0.00	300,000.00	0.0%	0.00	300,000	Water Fund	
51-40-660 MISCELLANEOUS CLAIMS	267.00	0.00	30,000.00	0.0%	0.00	500	Water Fund	Miscellaneous Claims.
51-40-705 FY2025 SUMMER WATER PROJECTS	2,265,684.09	3,166,906.34	3,960,361.00	80.0%	3,166,906.34	4,135,361	\$2,152,081.26 - Water Fund, \$277,279.74 - Water Impact Fees	\$2,403,667 (Center Street Trail Work-Partial reimbursement by MSD & Irrigation), \$166,200 (Center Street Trail Sewer Portion), \$612,500 (600 N to Main laterals and main), \$42,625 (Alfalfa Circle main and laterals), \$51,641 (100 W Burgi valve cluster), \$26,641 (Pine Canyon & Burgi Lane valve cluster), \$126,087 (Overall Engineering for project), \$1,881,000 (Change order) \$175,000 (Pine Canyon & Burgi)
51-40-765 CAPITAL OUTLAY - FARM MEADOWS	660.00	0.00	0.00	#DIV/0!	0.00	0		
51-40-777 FY2027 WATER PROJECTS	0.00	40,935.00	1,013,000.00	4.0%	40,935.00	1,013,000	\$400,000 - Water Improvement	\$300,000 (N. Homestead Water Line engineering), \$95,000 (Cottages on The Green Feed Line, \$613,000 (Full Paving of Burgi Lane due to Water 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	535,373		

WATER FUND EXPENDITURES

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	2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
Water Leases						0		
Water System Improvements						0		
Water Impact Fees						167,900		
Interest Earnings - Water Impact Fees						13,650		
HL&P Dividend						0		
Surplus						353,823		
TOTALS:	3,543,687.53	5,095,713.65	7,985,961.00	63.8%	N/A	8,103,661	117,700.00	
							1.47%	
TOTAL FUND EXPENDITURES	3,543,687.53	5,095,713.65	7,985,961.00	63.8%	N/A	8,103,661	117,700.00	
							1.47%	
REVENUE OVER EXPENDITURES	-839,300.63	-2,757,206.56	0.00		N/A	0		

ICE SHEET FUND

RESERVES

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CURRENT OBLIGATED REMAINING			COMMENTS
226,737.01	0.00	226,737.01	Public Treasurers' Investment Fund (PTIF).
226,737.01	0.00	226,737.01	
226,737.01	0.00	226,737.01	

RESERVES

57-11-600 PTIF - ICE RINK

ICE SHEET FUND REVENUE

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	2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
<u>OPERATING REVENUE</u>								
57-37-700 CONCESSIONS	129,141.36	171,553.67	69,000.00	248.6%	171,553.67	171,554		Contractor reimburses City for day to day operating expenditures.
57-37-900 MISCELLANEOUS	10,238.00	8,496.01	6,500.00	130.7%	8,496.01	8,496		PTIF - Interest Earnings
TOTALS:	139,379.36	180,049.68	75,500.00	238.5%	171,553.67	180,050	104,550.00 138.48%	
<u>TRANSFERS AND CONTRIBUTIONS</u>								
57-39-150 TRANSFER FROM GENERAL FUND	0.00	0.00	177,183.00	0.0%	0.00	104,625	General Fund	
TOTALS:	0.00	0.00	177,183.00	0.0%	0.00	104,625	-72,558.00 -40.95%	
TOTAL FUND REVENUE	139,379.36	180,049.68	252,683.00	71.3%	N/A	284,675	31,992.00 12.66%	

ICE SHEET FUND EXPENDITURES

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	2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
<u>OPERATING EXPENDITURES</u>								
57-70-110 SALARIES - WAGES	69,642.53	106,277.83	77,400.00	137.3%	106,277.83	106,300		20 Seasonal Employees
57-70-130 EMPLOYEE BENEFITS	4,877.89	17,173.89	15,983.00	107.5%	17,173.89	17,175		20 Seasonal Employees (Employer paid SS & Medicare).
57-70-250 EQUIP, SUPPLIES & MAINT	17,890.34	23,395.00	40,000.00	58.5%	23,395.00	26,000		\$30,000 (Ice supplies and Chiller Maintenance Supplies, Zamboni parts), \$10,000 (Water for Making Ice-Bulk Water Rates).
57-70-280 UTILITIES	38,678.57	50,310.12	35,000.00	143.7%	50,310.12	51,000		\$2,000 (HLP Jul-Oct), \$10,200 (HLP Nov-Jun 2% power increase) Need to fix ratios still.
57-70-290 TELEPHONE	944.63	346.80	600.00	57.8%	346.80	500		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	197,503.64	197,683.00	99.9%	N/A	229,675	31,992.00 16.18%	
<u>NON OPERATING EXPENDITURES</u>								
57-71-730 CAPITAL OUTLAY - IMPROVEMENTS	0.00	0.00	20,000.00	0.0%	0.00	20,000		\$20,000 (Place Holder for Capital Outlay Improvements).
57-71-740 CAPITAL OUTLAY EQUIPMENT	0.00	0.00	35,000.00	0.0%	0.00	35,000		Place holder for Capital Outlay Equipment.
TOTALS:	0.00	0.00	55,000.00	0.0%	0.00	55,000	0.00 0.00%	
<u>TRANSFERS AND CONTRIBUTIONS</u>								
57-90-980 UNAPPROPRIATED FUND BALANCE	0.00	0.00	0.00	#DIV/0!	0.00	0		
TOTALS:	0.00	0.00	0.00	#DIV/0!	0.00	0	0.00 #DIV/0!	
TOTAL FUND EXPENDITURES	138,383.96	197,503.64	252,683.00	78.2%	N/A	284,675	31,992.00 12.66%	
REVENUE OVER EXPENDITURES	995.40	-17,453.96	0.00		N/A	0		

SOUVENIR SHOP

RESERVES

FY 2026 - Budget - Final - Proposed 6.16.2026

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

SOUVENIR SHOP REVENUE

FY 2026 - Budget - Final - Proposed 6.16.2026

	2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
<u>OPERATING REVENUE</u>								
58-37-100 SALES	155,172.51	198,038.24	180,000.00	110.0%	198,038.24	194,740		
TOTALS:	155,172.51	198,038.24	180,000.00	110.0%	198,038.24	194,740	14,740.00 8.19%	
<u>NON OPERATING REVENUE</u>								
58-38-240 COST OF GOODS SOLD	-71,145.34	-82,892.09	-90,000.00	92.1%	-82,892.09	-90,000		
TOTALS:	-71,145.34	-82,892.09	-90,000.00	92.1%	-82,892.09	-90,000	0.00 0.00%	
<u>TRANSFERS AND CONTRIBUTIONS</u>								
58-39-150 TRANSFER FROM GENERAL FUND	18,853.48	0.00	3,083.00	0.0%	0.00	3,300	General Fund	Note: Approx. \$35K inventory is in the shop.
TOTALS:	18,853.48	0.00	3,083.00	0.0%	0.00	3,300	217.00 7.04%	
TOTAL FUND REVENUE	102,880.65	115,146.15	93,083.00	123.7%	115,146.15	108,040	14,957.00 16.07%	

SOUVENIR SHOP EXPENDITURES

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	2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2026 PROPOSED	SOURCE	COMMENTS
<u>OPERATING EXPENDITURES</u>								
58-70-110 SALARIES AND WAGES	68,898.15	68,154.23	59,042.00	115.4%	68,154.23	65,766		1 FT, 6 PT , 50% of the 1 FT Employee wages & benefits get moved into Administrative Wages and Benefits. Includes a potential 3% COLA increase for all 7 employees and up to a 4% merit increase for 1 FT employee.
58-70-130 EMPLOYEE BENEFITS	23,457.94	23,777.04	17,545.00	135.5%	23,777.04	24,778		1 FT, 6 P/T, 50% of 1 FT Employee wages & benefits get moved into Administrative wages and benefits. Includes housing benefit for FT employee living in Wasatch County and increase on taxes due on 1 FT employee with potential 3% COLA increase and up to a 4% merit increase.
58-70-140 OFFICE SUPPLIES AND EXPENSES	4,981.07	8,246.41	8,000.00	103.1%	8,246.41	8,500		\$783 (Upgrade to Square for Retail - \$65 per month x 12 months), \$400 (Square Online Plus & Domain Name), \$36 (Go Daddy Domain), \$3,850 (Credit Card Processing Fees), \$200 (Christmas Bonus Gift Cards), \$240 (Annual Review Lunch), \$90 (Bonuses and Condolences Allowances), \$500 (Payroll Fees), \$100 (Qrtly staff meetings x \$25 each), \$100 (Swiss Days Volunteer Staff promotion), \$450 (Office supplies).
58-70-240 ADVERTISING AND MARKETING	2,649.43	3,543.60	5,496.00	64.5%	3,543.60	5,496		\$2,696 (2 separate adds in the HV Guide and Mtn Express Magazine), \$600 (Dasher Boards on Ice Rink), \$900 (Market Trip in Vegas), \$500 (Tourism & Visitor Center materials), \$300 (Business Cards and flyers), \$500 (Donations to local events).
58-70-250 EQUIPMENT, SUPPLIES, AND MAINT	2,894.06	3,451.24	3,000.00	115.0%	3,451.24	3,500		\$1,200 (Shopper bags & logo'd stickers, ribbons and tissue), \$320 (Displays), \$240 (Cleaning supplies).
TOTALS:	102,880.65	107,172.52	93,083.00	115.1%	N/A	108,040	14,957.00 16.07%	
<u>NON OPERATING EXPENDITURES</u>								
58-71-730 CAPITAL OUTLAY - IMPROVEMENTS	0.00	0.00	0.00	#DIV/0!	0.00	0		
TOTALS:	0.00	0.00	0.00	#DIV/0!	0.00	0	0.00 #DIV/0!	

SOUVENIR SHOP EXPENDITURES

FY 2026 - Budget - Final - Proposed 6.16.2026

	2025 ACTUAL	2026 YTD	2026 BUDGET	%	YR END EST	2026 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	107,172.52	93,083.00	115.1%	N/A	108,040	14,957.00	
							16.07%	
REVENUE OVER EXPENDITURES	0.00	7,973.63	0.00		N/A	0		