



FY 2023
Final Budget
Adopted
(6/20/2023)

**GENERAL FUND
RESERVES**
(FY 2023 Budget - Final - Adopted)

	CURRENT	OBLIGATED	REMAINING	COMMENTS
<u>RESERVES</u>				
01-11120 CASH- XPRESS DEPOSIT ACCOUNT	54,799.23	0.00	54,799.23	Xpress Bill Pay
01-11130 CASH - GRAND VALLEY BANK	514,589.76	0.00	514,589.76	Grand Valley Bank
10-11610 PTIF - GENERAL ACCOUNT	109,822.63	0.00	109,822.63	Public Treasurers' Investment Fund (PTIF)
10-11620 PTIF - LEGAL FUND	313,332.70	0.00	313,332.70	Public Treasurers' Investment Fund (PTIF)
	<u>992,544.32</u>	<u>0.00</u>	<u>992,544.32</u>	
		5%	380,737.95	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%	2,665,165.65	

**GENERAL FUND
REVENUE**
(FY 2023 Budget - Final - Adopted)

	2022 ACTUAL	2023 YTD	2023 BUDGET	%	YR END EST	2023 PROPOSED	SOURCE	COMMENTS
<u>TAXES</u>								
10-31-100 PROPERTY TAX	1,042,701.74	927,915.99	1,050,000.00	88.4%	N/A	928,000		Physically evaluate properties every five years. Must be within 10% of sale values each year.
10-31-105 PROPERTY TAX (OPEN SPACE BOND)	325,860.85	339,241.28	320,217.00	105.9%	N/A	336,500		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	49,712.59	43,238.58	40,000.00	108.1%	37,061.64	40,000		Tax on automobiles, boats, snowmobiles, etc.
10-31-200 TAX REDEMPTION	51,756.24	55,047.56	9,309.00	591.3%	47,183.62	51,500		Taxes collected for prior years.
10-31-205 PENALTIES AND INTEREST	2,311.16	2,256.47	1,800.00	125.4%	1,934.12	2,145		Interest received on delinquent property taxes.
10-31-210 PROPERTY TAX REFUND	-6,396.83	0.00	-1,000.00	0.0%	0.00	-1,000		
10-31-300 SALES AND USE TAXES	1,431,884.74	1,548,634.20	1,375,000.00	112.6%	1,327,400.74	1,446,600		Review at the end of the first quarter of the fiscal year.
10-31-400 FRANCHISE TAXES	537,492.85	651,082.99	420,000.00	155.0%	N/A	630,575		CenturyLink, Comcast, HL&P, Dominion, and Telecommunications Tax. \$9,600 (Verizon Cell Tower Lease).
10-31-500 TRANSIENT ROOM TAX	144,814.03	139,326.32	116,000.00	120.1%	119,422.56	131,500		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	1,019,813.19	1,182,615.22	1,000,000.00	118.3%	1,013,670.19	1,113,000		Can impose the Resort Communities Tax if the communities transient rental capacity is equal to or greater than 66% of its total census population. Current percentage: 73.97% (2010 Census), 47.09% (2020 DEA Estimate). Review at the end of the first quarter of the fiscal year.
10-31-750 HIGHWAY TAX	306,885.87	347,928.83	310,000.00	112.2%	298,224.71	327,400		Transferred to CIP Fund. Review at the end of the first quarter of the fiscal year.
TOTALS:	4,906,836.43	5,237,287.44	4,641,326.00	112.8%	N/A	5,006,220	364,894.00 7.86%	

**GENERAL FUND
REVENUE**
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	2022 ACTUAL	2023 YTD	2023 BUDGET	%	YR END EST	2023 PROPOSED	SOURCE	COMMENTS
<u>LICENSES AND PERMITS</u>								
10-32-100 BUSINESS LICENSES AND PERMITS	25,140.00	29,360.00	24,375.00	120.5%	N/A	29,000		Does not include Swiss Days. Includes off-square 3rd party vendors throughout the year.
10-32-110 SIGN PERMITS	0.00	50.00	50.00	100.0%	N/A	50		
10-32-200 RE-INSPECTION FEE	0.00	0.00	0.00	#DIV/0!	N/A	0		
10-32-210 BUILDING PERMITS	598,122.53	541,311.58	550,000.00	98.4%	463,981.35	507,900		
10-32-211 PLAN CHECK, DEPOSITS & OTHER	394,873.17	342,586.33	375,000.00	91.4%	293,645.43	322,000		
10-32-212 CITY SURCHARGE	897.61	795.31	800.00	99.4%	681.69	800		
10-32-230 ROAD EXCAVATION INSPECTION FEE	5,000.00	4,000.00	3,500.00	114.3%	3,428.57	4,000		\$500 per road cut.
10-32-250 ANIMAL LICENSES	480.00	1,150.00	490.00	234.7%	N/A	1,070		Pass through to Heber City.
TOTALS:	<u>1,024,513.31</u>	<u>919,253.22</u>	<u>954,215.00</u>	<u>96.3%</u>	<u>N/A</u>	<u>864,820</u>	<u>-89,395.00</u>	<u>-9.37%</u>
<u>INTERGOVERNMENTAL REVENUE</u>								
10-33-560 CLASS "C" ROAD FUNDS	317,159.34	385,714.54	350,000.00	110.2%	330,612.46	385,700		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. Shane Owens will update and submit to the State the miles of roads.
10-33-760 BACKNET GRANT	57,031.13	48,334.70	70,000.00	69.0%	41,429.74	70,000		
10-33-780 CARES ACT	0.00	0.00	0.00	#DIV/0!	0.00	0		Reimbursement for expenses.
10-33-790 ARPA	9,000.00	312,445.50	624,890.00	50.0%	267,810.43	624,890		Received a 2nd dispersement from the government.
TOTALS:	<u>383,190.47</u>	<u>746,494.74</u>	<u>1,044,890.00</u>	<u>71.4%</u>	<u>639,852.63</u>	<u>1,080,590</u>	<u>35,700.00</u>	<u>3.42%</u>

**GENERAL FUND
REVENUE**
(FY 2023 Budget - Final - Adopted)

	2022 ACTUAL	2023 YTD	2023 BUDGET	%	YR END EST	2023 PROPOSED	SOURCE	COMMENTS
<u>SERVICES</u>								
10-34-430 MSD - ADMINISTRATION	44,505.60	40,992.79	40,000.00	102.5%	35,136.68	41,000		Paid quarterly. Reimbursement for expenses.
10-34-435 MSD - PUBLIC WORKS	42,824.02	28,968.88	33,000.00	87.8%	24,830.47	28,900		Paid quarterly. Reimbursement for expenses.
10-34-440 MSD - EQUIPMENT USAGE	0.00	0.00	0.00	#DIV/0!	0.00	0		Paid quarterly. Reimbursement for expenses.
10-34-450 IRRIGATION CO - ADMINISTRATION	0.00	0.00	0.00	#DIV/0!	0.00	0		Was \$21,510.
10-34-452 IRRIGATION CO - PUBLIC WORKS	0.00	0.00	0.00	#DIV/0!	0.00	0		Reimbursed by Irrigation Company. 40% of 1 water operator. \$31/hr. Billed and reimbursed quarterly. Percentage reevaluated yearly.
10-34-455 IRRIGATION CO - EQUIPMENT USE	0.00	0.00	0.00	#DIV/0!	0.00	0		Reimbursed by Irrigation Company at going rate.
10-34-740 ZONING AND DEVELOPMENT FEES	101,110.00	47,939.68	54,000.00	88.8%	41,091.15	48,000		
10-34-743 DEVELOPMENT ENGINEERING FEES	236,817.01	333,468.01	325,000.00	102.6%	285,829.72	333,450		Pass through to City Engineer.
10-34-744 DEVELOPMENT LEGAL FEES	54,732.97	31,865.61	55,000.00	57.9%	27,313.38	55,000		Pass through to City Attorney.
10-34-830 BURIAL AND ASSESSMENTS	28,970.00	44,600.00	50,000.00	89.2%	38,228.57	43,800		Just burials (opening and closing).
TOTALS:	508,959.60	527,834.97	557,000.00	94.8%	452,429.97	550,150	-6,850.00	-1.23%

**GENERAL FUND
REVENUE**
(FY 2023 Budget - Final - Adopted)

	2022 ACTUAL	2023 YTD	2023 BUDGET	%	YR END EST	2023 PROPOSED	SOURCE	COMMENTS
MISCELLANEOUS								
10-36-100 INTEREST EARNINGS	4,625.40	17,739.32	10,000.00	177.4%	15,205.13	17,700		
10-36-200 RENTS - BUILDINGS	0.00	1,200.00	500.00	240.0%	1,028.57	1,200		Needs to be moved to correct gl account
10-36-201 TOWN HALL RENT	14,562.50	14,237.00	12,000.00	118.6%	12,203.14	14,237		Should be used for building repairs and improvements.
10-36-202 COMMUNITY CENTER RENT	7,312.50	6,157.50	4,500.00	136.8%	5,277.86	6,157		Should be used for building repairs and improvements.
10-36-204 TOWN SQUARE PAVILLION RENTAL	-1,100.00	0.00	100.00	0.0%	0.00	100		Should be used for building repairs and improvements.
10-36-205 SPECIAL EVENTS	2,300.00	725.00	3,100.00	23.4%	621.43	3,100		\$3,000 (Swiss Days), \$100 (Special Events). Should be used for park maintenance. Transferred to CIP Fund.
10-36-211 TOWN SQUARE RENT	1,125.00	1,010.00	800.00	126.3%	865.71	1,010		Should be used for park maintenance.
10-36-212 CENTENNIAL PARK RENT	350.00	400.00	200.00	200.0%	342.86	400		Should be used for park maintenance.
10-36-213 HAMLET PARK RENT	400.00	525.00	300.00	175.0%	450.00	475		Should be used for park maintenance.
10-36-214 VALAIS PARK RENT	575.00	1,300.00	500.00	260.0%	1,114.29	1,300		Should be used for park maintenance.
10-36-215 ALPENHOF PARK RENT	100.00	100.00	100.00	100.0%	85.71	100		
10-36-520 BOND/DEPOSIT FORFEITURE	0.00	5,000.00	3,400.00	147.1%	4,285.71	3,400		
10-36-720 CEMETERY LOT SALES	21,350.00	40,350.00	35,000.00	115.3%	34,585.71	40,350		Only residents in 84049 ZIP can purchase lots. Transferred to CIP Fund.
10-36-900 MISCELLANEOUS	126,862.82	23,964.83	23,737.00	101.0%	20,541.28	23,450		Money received for Jeep sold to MSD.
TOTALS:	178,463.22	112,708.65	94,237.00	119.6%	96,607.41	112,979	18,742.00	19.89%

**GENERAL FUND
REVENUE**
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	2022 ACTUAL	2023 YTD	2023 BUDGET	%	YR END EST	2023 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	7,001,963.03	7,543,579.02	7,291,668.00	103.5%	N/A	7,614,759	323,091.00	
							4.43%	
							5%	380,737.95
							35%	2,665,165.65

**GENERAL FUND
EXPENDITURES**
(FY 2023 Budget - Final - Adopted)

	2022 ACTUAL	2023 YTD	2023 BUDGET	%	YR END EST	2023 PROPOSED	SOURCE	COMMENTS
<u>MAYOR AND COUNCIL</u>								
10-41-110 SALARIES AND WAGES	56,098.53	96,423.51	100,000.00	96.4%	82,648.72	100,000	General Fund	Mayor, Council. Reflects wage increase comparable to Heber City. Each year will be reviewed for a COLA increase.
10-41-130 EMPLOYEE BENEFITS	4,366.71	4,376.37	7,650.00	57.2%	3,751.17	7,650	General Fund	Mayor, Council. Reflects wage increase comparable to Heber City. Each year will be reviewed for a COLA increase. Also includes \$209 per month (\$3,600) medical insurance benefit to the mayor not to exceed current allowed benefit for medical.
10-41-230 MILEAGE	0.00	0.00	2,400.00	0.0%	0.00	2,400	General Fund	\$2,400 (Mileage for conferences - \$400 x 6)
10-41-240 OFFICE SUPPLIES AND EXPENSE	2,005.09	3,554.24	6,600.00	53.9%	3,046.49	6,600	General Fund	\$1,000 (Office Supplies), 3,600 (\$50 per mo cell phone reimbursement to mayor and council).
10-41-250 DINNER SOCIAL	1,935.84	3,214.48	7,000.00	45.9%	2,755.27	3,500	General Fund	Appreciation socials in January and/or June.
10-41-330 EDUCATION AND TRAINING	1,010.00	970.00	3,000.00	32.3%	831.43	1,000	General Fund	
10-41-610 MISCELLANEOUS	6,193.55	7,143.75	5,800.00	123.2%	6,123.21	7,500	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	3,250.00	3,500.00	3,500.00	100.0%	3,000.00	3,500	General Fund	\$2,750 (Christmas gift certificates for full-time employees, 22 x \$125), \$675 (Christmas gift certificates for part-time employees, 9 x \$75).
TOTALS:	74,859.72	119,182.35	135,950.00	87.7%	N/A	132,150		-3,800.00 -2.80%

**GENERAL FUND
EXPENDITURES**
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	2022 ACTUAL	2023 YTD	2023 BUDGET	%	YR END EST	2023 PROPOSED	SOURCE	COMMENTS
<u>ADMINISTRATIVE</u>								
10-43-125 SALARIES AND WAGES	260,580.01	353,063.32	399,615.00	88.4%	302,625.70	410,556	General Fund	5 FT employees, 1 PT employees. Includes 10% COLA and merit increases. Includes 50% of Tonia Turner wages from Feb to June.
10-43-130 EMPLOYEE BENEFITS	90,014.63	139,815.35	149,082.00	93.8%	119,841.73	153,207	General Fund	5 FT employees, 1 PT employees. Includes 10% COLA and merit increases. Includes 50% of Tonia Turner benefits from Feb to June.
10-43-145 OVERTIME	17,443.05	11,465.49	18,000.00	63.7%	9,827.56	18,000	General Fund	Overtime hours paid out.
10-43-210 BOOKS,SUB AND MEMBERSHIPS	7,901.52	20,835.18	9,770.00	213.3%	17,858.73	21,000	General Fund	\$150 (UMCA), \$170 (IIMC) \$1,100 (MAG) \$6,000 (ULCT) , SHRM HR (\$219), APTUS&C (\$159), UAPT (\$75), Adobe Pro (\$850), \$175 (SHRM Salt Lake Membership), (IPMA) \$197, (HR Books & Reference Materials) \$175, (Additional Books, Subscriptions, Memberships needed) \$500.
10-43-220 PUBLIC NOTICES	4,149.68	2,868.34	3,500.00	82.0%	2,458.58	3,500	General Fund	Public Notices
10-43-230 MILEAGE	431.20	901.34	1,000.00	90.1%	772.58	1,000	General Fund	Conferences and meetings outside of County when city vehicle isn't available (\$.58.5 per mile)
10-43-240 OFFICE SUPPLIES AND EXPENSE	30,710.85	27,761.61	30,000.00	92.5%	23,795.67	30,000	General Fund	\$5,000 (Office Supplies) \$1,500 (New Computer) \$100 (Labor Posters) \$13,000 (BambooHR & Trax Fees), \$3,500 (New laptop, Screens, Desk), \$1,200 (SS-Paper, ink for printer, pens, etc.), .
10-43-280 TELEPHONE	11,156.75	10,315.96	8,800.00	117.2%	8,842.25	10,500	General Fund	\$4,600 (Jive), \$4,200 (Century Link)
10-43-330 EDUCATION AND TRAINING	2,610.76	1,383.81	5,000.00	27.7%	1,186.12	2,500	General Fund	Treasurer (UAPT Spring Conf, Fall Academy APTUS&C Nationals), Recorder, HR (SHRM+IPMA)
10-43-510 INSURANCE AND SURETY BONDS	87,078.98	77,590.89	71,850.00	108.0%	66,506.48	78,000	General Fund	\$14,500 (Property - includes crime insurance for treasurer/recorder), \$30,000 (Liability), \$22,652 (Workers Comp), \$1,000 Insurance Fees (Dental), \$3,600 (TARP Incentive, reimbursed by TRUST).
10-43-610 MISCELLANEOUS	1,596.31	907.13	2,465.00	36.8%	777.54	2,465	General Fund	\$725 (Birthdays for 29 employees - all staff except ice rink), \$1,740 (Quarterly Lunch - 29ppl @ \$15 ea).

**GENERAL FUND
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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:	515,173.74	646,908.42	700,582.00	92.3%	N/A	732,228	31,646.00 4.52%	

**GENERAL FUND
EXPENDITURES**
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<u>PROFESSIONAL SERVICES</u>								
10-45-605 ACCOUNTING	9,900.00	16,750.00	18,000.00	93.1%	14,357.14	18,000	General Fund	
10-45-611 LEGAL - GENERAL	121,168.28	74,342.77	129,000.00	57.6%	63,722.37	129,000	General Fund	Flat rate for 40 hrs. per month (\$64,500 with \$60,630 in General Fund and \$3,870 in the Water Fund).
10-45-612 LEGAL - DEVELOPMENT REVIEW	70,452.22	34,210.81	50,000.00	68.4%	29,323.55	50,000	Reimbursed	Pass through Account
10-45-613 LEGAL - LITIGATION	6,744.50	5,153.09	20,000.00	25.8%	4,416.93	20,000	General Fund	
10-45-615 COMPUTER SERVICES	46,472.65	57,760.16	46,480.00	124.3%	49,508.71	58,000	General Fund	\$18,900 (IT Support - Increase of 5%), \$6,000 (Software Licenses and Data Back-up), \$4,000 (Financial Software Support), \$4,000 (Hardware & Labor), \$9,680 (City Website) (\$4,800 annually notification/reporting integration, \$1,020 annually website support, \$1,860 annually website hosting, \$2,000 annual estimate code integration.), \$3,900 (App notification system).
10-45-620 AUDIT	11,500.00	12,000.00	11,000.00	109.1%	10,285.71	11,000	General Fund	
1045625 COMPUTER GRAPHICS SERVICES	0.00	1,200.00	0.00	#DIV/0!	1,028.57	1,200		\$300 per month graphic art needs.
10-45-672 ENGINEERING - GENERAL	104,991.46	95,375.03	90,000.00	106.0%	81,750.03	100,000	General Fund	Flat rate in 2010 contract (\$48,792 with \$19,517 in the General Fund and \$29,275 in the Water Fund). Includes a 7% increase.
10-45-674 ENGINEERING - DEV. REVIEW	295,611.11	269,513.28	350,000.00	77.0%	231,011.38	350,000	Reimbursed	Pass through Account
TOTALS:	666,840.22	566,305.14	714,480.00	79.3%	485,404.41	737,200	22,720.00 3.18%	
<u>CONTRACT SERVICES</u>								
10-47-110 SALARIES AND WAGES	84,914.16	34,729.01	26,520.00	131.0%	29,767.72	33,099	Reimbursed	Becky Wood (100%).
10-47-130 EMPLOYEE BENEFITS	26,576.49	10,270.79	4,242.00	242.1%	8,803.53	9,799	Reimbursed	Becky Wood (100%).
10-47-250 SUPPLIES AND MAINTENANCE	0.00	0.00	0.00	#DIV/0!	0.00	0	Reimbursed	
10-47-255 MILEAGE	0.00	0.00	360.00	0.0%	0.00	360		Mileage reimbursement, paid at \$15 per paycheck.
TOTALS:	111,490.65	44,999.80	30,762.00	146.3%	38,571.26	43,258	12,496.00	

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						40.62%	

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<u>NON-DEPARTMENTAL</u>								
10-50-116 PAYROLL CLEARING	0.00	0.00	0.00	#DIV/0!	0.00			
10-50-140 PUBLIC WORKS WAGES	0.00	28,248.02	671,288.00	4.2%	24,212.59	0	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 10% COLA and merit increases.
10-50-145 PUBLIC WORKS OVERTIME	21,741.97	56,167.41	42,000.00	133.7%	48,143.49	57,000	General Fund	Overtime hours paid out.
10-50-150 PUBLIC WORK BENEFITS	0.00	270,637.08	288,717.00	93.7%	231,974.64	288,717	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 10% COLA and merit increases.
10-50-155 PUBLIC WORKS CELL PHONE	7,449.82	8,779.09	9,000.00	97.5%	7,524.93	9,000	General Fund	Cell phone packages and cell phone reimbursement 10 employees, City Jet Pack Plan. Replacement phone, cases, insurance.
10-50-160 PUBLIC WORKS CLOTHING ALLOW	13,512.22	12,484.61	11,900.00	104.9%	10,701.09	12,500	General Fund	Clothing Allowance (10 employees - 5 pair Jeans, 1 pair Work Boots, 1 pair Muck Boots, 2 pair Work Gloves, 6 Work Shirts, 1 Light/Heavy Coat, w/logos).
10-50-170 PUBLIC WORKS PPE	0.00	3,508.27	3,375.00	103.9%	3,007.09	3,375	General Fund	Ear plugs, ANSI rated Safety Glasses, Face Shield, Hard Hat ANSI rated, BOT/ANSI Safety Vests, Disposable gloves.
10-50-250 OFFICE SUPPLIES AND EXPENSE	17,589.82	16,121.64	20,000.00	80.6%	13,818.55	20,000	General Fund	\$12,500 (Centurylink/Internet), \$5,000 (Office Supplies), \$1,500 (Postage for Machine - \$250 x 4, extra \$500 for mailers), \$1,000 (Rental of Postage Machine until 1.1.2023, and repairs).
10-50-500 ELECTIONS	23.12	4,519.64	10,000.00	45.2%	3,873.98	10,000	General Fund	Estimate. Unsure is we will need to do paper ballots, hire poll workers, etc.

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	2022 ACTUAL	2023 YTD	2023 BUDGET	%	YR END EST	2023 PROPOSED	SOURCE	COMMENTS
10-50-615 MISCELLANEOUS	2,208.96	5,902.38	7,158.00	82.5%	5,059.18	7,158	General Fund	\$600 (Drug Screening and Motor Vehicle Reports for New Hires/Drug Testing. \$1,000 (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), \$108 (SS-Midway Business Alliance - copies, treats for meetings).
10-50-620 CONTRACT SERVICES	0.00	2,698.55	2,500.00	107.9%	2,313.04	2,700	General Fund	Service contracts for copiers and plotter.
TOTALS:	62,525.91	409,066.69	1,065,938.00	38.4%	350,628.59	410,450		-655,488.00 -61.49%
<u>BUILDINGS</u>								
10-51-110 SALARIES AND WAGES	40,595.11	72,881.27	0.00	#DIV/0!	62,469.66	72,881	General Fund	Disbursed into category at end of fiscal year.
10-51-130 EMPLOYEE BENEFITS	17,051.86	0.00	0.00	#DIV/0!	0.00	0	General Fund	Disbursed into category at end of fiscal year.
10-51-250 EQUIP,SUPPLIES & MAINTENANCE	70,710.49	55,709.27	57,500.00	96.9%	47,750.80	68,000	General Fund	\$30,000 (Cleaning & Maintenance Supplies), \$17,000 (HVAC Parts & Labor), \$10,500 (Miscellaneous repairs and treatments).
10-51-270 UTILITIES	47,453.74	54,470.72	52,636.00	103.5%	46,689.19	54,000	General Fund	Water, Power, Garbage, Natural Gas, Sewer. PW Department checking increase for HL&P.
10-51-620 CONTRACT SERVICES	224.00	157.00	1,000.00	15.7%	134.57	1,000	General Fund	Sound and Maintenance for City Christmas and Summer Functions.
TOTALS:	176,035.20	183,218.26	111,136.00	164.9%	157,044.22	195,881		84,745.27 76.25%

**GENERAL FUND
EXPENDITURES**
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	2022 ACTUAL	2023 YTD	2023 BUDGET	%	YR END EST	2023 PROPOSED	SOURCE	COMMENTS
<u>EQUIPMENT MAINTENANCE</u>								
10-53-110 SALARIES AND WAGES	40,595.11	55,894.72	0.00	#DIV/0!	47,909.76	55,895	General Fund	Disbursed into category at end of fiscal year.
10-53-130 EMPLOYEE BENEFITS	17,051.86	0.00	0.00	#DIV/0!	0.00	0	General Fund	Disbursed into category at end of fiscal year.
10-53-250 EQUIP,SUPPLIES & MAINTENANCE	102,106.57	123,724.94	103,632.00	119.4%	106,049.95	125,000	General Fund	\$2,000 (State Vehicle Inspections), \$12,000 (Oil and Filters), \$1,068 (Milwaukee Rolling Tool Locker), \$640 (Electric Caro Box Lift for Polaris RTV), \$790 (Auto Crane Kit for Vehicle Crane 4500 servise bed), \$1,234 (72" Replacement Poly Broom Cat Sweeper), \$2,500 (Misc Tools for Tool Boxes), \$3,600 (Diagnostic Software for shop vehicles), \$30,000 (Shop Supplies and Repair Parts), \$4,000 (T5600 - 2 sets snow tires), \$1,600 (T5600 - 2 sets summer tires), \$1,200 (VAC Trailer - 2 tires), \$4,000 (4 tires -Darin's Truck Bobtail), \$2,500 (1 Ton Dodge Dump - 2 front, 4 rear), \$1,500 (F150 - 4 tires), \$2,000 (2500 Dodge Pickup - 4 tires), \$4,000 (Backhoe - 4 tires), \$1,500 (Polaris - 4 tires), \$2,500 (F350 Ford Dump - 2 front, 4 rear), \$10,000 (CAT Rotary Sweeper). \$15,000 (Snow Plow Blades).
10-53-260 FUEL	39,662.16	54,096.02	45,000.00	120.2%	46,368.02	55,000	General Fund	Fuel
10-53-330 EDUCATION AND TRAINING	0.00	0.00	2,200.00	0.0%	0.00	2,200	General Fund	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:	289,415.70	233,715.68	240,832.00	97.0%	200,327.73	328,095	87,262.72 36.23%	

**GENERAL FUND
EXPENDITURES**
(FY 2023 Budget - Final - Adopted)

	2022 ACTUAL	2023 YTD	2023 BUDGET	%	YR END EST	2023 PROPOSED	SOURCE	COMMENTS
<u>PLANNING AND ZONING</u>								
10-55-110 SALARIES AND WAGES	241,527.50	196,132.83	279,906.00	70.1%	168,113.85	279,906	General Fund	Planning Director (40 hrs. wk.), Planner (40 hrs. wk.), Planning Assistant (40 hrs. wk.), (Part of wages will be booked to the water account quarterly). Includes 10% COLA and merit increases.
10-55-115 OVERTIME	23,018.88	19,931.46	26,000.00	76.7%	17,084.11	26,000	General Fund	Overtime hours paid out.
10-55-130 EMPLOYEE BENEFITS	100,736.24	73,479.82	107,355.00	68.4%	62,982.70	107,355	General Fund	Planning Director (40 hrs. wk.), Planner (40 hrs. wk.), Planning Assistant (40 hrs. wk.), (Part of wages will be booked to the water account quarterly). Includes 10% COLA and merit increases.
10-55-220 PUBLIC NOTICES	3,765.17	1,717.29	3,300.00	52.0%	1,471.96	3,300	General Fund	Wasatch Wave noticing.
10-55-240 OFFICE SUPPLIES AND EXPENSE	2,537.00	3,257.98	6,160.00	52.9%	2,792.55	6,160	General Fund	\$1,920 (Cell Phones - Michael and new planner), \$1,000 (Mycityinspector), \$240 (Adobe), \$3,000 (2 Desks).
10-55-330 EDUCATION AND TRAINING	3,488.46	3,826.74	4,000.00	95.7%	3,280.06	4,000	General Fund	\$500 (Utah APA Fall Conference), \$2,700 (Utah APA Spring Conference), \$800 (Business License Conference - Melanie).
10-55-605 MEMBERSHIPS	0.00	0.00	446.00	0.0%	0.00	446	General Fund	APA Membership Dues - Michael
10-55-610 MISCELLANEOUS	1,487.70	5,564.32	3,000.00	185.5%	4,769.42	5,600	General Fund	\$2,000 (Open Space Committee, Trails and Parks Committee, Other), \$1,000 (Zoning Enforcement).
10-55-620 CONTRACT SERVICES	10,001.00	167.96	7,750.00	2.2%	143.97	8,706	General Fund	\$3,530 (Regional Planning by Mountainland Association of Governments), \$4,072 (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	100.00	0.0%	0.00	100	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:	388,061.95	304,078.40	439,517.00	69.2%	260,638.63	443,073	3,556.00	0.81%

**GENERAL FUND
EXPENDITURES**
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	2022 ACTUAL	2023 YTD	2023 BUDGET	%	YR END EST	2023 PROPOSED	SOURCE	COMMENTS
<u>BUILDING SAFETY</u>								
10-56-110 SALARIES AND WAGES	114,432.77	137,646.29	188,136.00	73.2%	117,982.53	188,136	General Fund	Building Safety Official (40 hrs. wk.), Building Inspector (40 hrs. wk.), Permit Tech (40 hrs. wk.). Includes merit and COLA increases.
10-56-115 OVERTIME	9,250.18	4,800.65	12,000.00	40.0%	4,114.84	12,000	General Fund	Overtime hours paid out.
10-56-130 EMPLOYEE BENEFITS	50,456.00	54,911.51	79,950.00	68.7%	47,067.01	79,950	General Fund	Building Safety Official (40 hrs. wk.), Building Inspector (40 hrs. wk.), Permit Tech (40 hrs. wk.). Includes merit and COLA increases.
10-56-230 MILEAGE	0.00	0.00	500.00	0.0%	0.00	500	General Fund	Use of personal vehicles when city vehicles are not available for use to travel to and from Training and meetings.
10-56-240 OFFICE SUPPLIES AND EXPENSE	8,182.73	3,022.37	15,000.00	20.1%	2,590.60	15,000	General Fund	\$5,500 (Surface Pro's, docking stations, & other IT equip), \$2,000 (Office Supplies), \$2,500 (Data Software Contracts), \$1,000 (Plan Review Software), \$2,400 (Cell Phone services, cell phone replacement), \$1,600 (Clothing Allowance).
10-56-260 OUTSIDE PLAN REV & INSP	55,693.00	27,900.00	30,000.00	93.0%	23,914.29	30,000	General Fund	\$24,000 (Outside Plan Review and inspections as needed due to new legislative law requirements of 14 day processing and the increased issued permits).
10-56-330 EDUCATION AND TRAINING	4,349.05	1,844.16	9,200.00	20.0%	1,580.71	2,500	General Fund	\$2,000 (2023 EduCode), \$2,000 (4 trainings, registration fees and per diem), \$2,000 (2022 Utah Chapter), \$1,200 (Team Building), \$2,000 (Testing & Certifications).
10-56-605 MEMBERSHIPS AND LICENSES	0.00	0.00	1,425.00	0.0%	0.00	1,425	General Fund	\$175 (Bonneville Chapter), \$225 (Utah Chapter - 3 Employees), \$225 (Beehive Chapter - 3 Employees), \$500 (ICC membership, 3yr, 2 voting members and 1 permit technician member), \$300 (UABOM).
10-56-630 BOOKS & SUPPLIES	0.00	1,554.99	2,200.00	70.7%	1,332.85	2,200	General Fund	\$700 (Digital Building Codes), \$900 (Building Code books), \$600 (Inspection Tools & Equipment Supplies).
10-56-650 REIMBURSABLES	0.00	0.00	500.00	0.0%	0.00	500	Reimbursed	Pass through

**GENERAL FUND
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	2022 ACTUAL	2023 YTD	2023 BUDGET	%	YR END EST	2023 PROPOSED	SOURCE	COMMENTS
10-56-735 CAPITAL OUTLAY - VEHIC REPL	5,679.00	0.00	5,679.00	0.0%	0.00	5,679	5,679	Transfer to CIP Fund. Requesting additional vehicle (See CIP - Other).
TOTALS:	248,042.73	231,679.97	344,590.00	67.2%	198,582.83	337,890	-6,700.00 -1.94%	
<u>PUBLIC HEALTH AND SAFETY</u>								
10-57-110 SALARIES AND WAGES	19,338.08	40,190.52	19,200.00	209.3%	34,449.02	40,161	General Fund	3 Crossing Guards.
10-57-130 EMPLOYEE BENEFITS	3,570.07	951.66	1,469.00	64.8%	815.71	1,469	General Fund	3 Crossing Guards.
10-57-250 SUPPLIES & MAINTENANCE	117.40	-21,771.58	4,690.00	-464.2%	-18,661.35	4,690	General Fund	\$2,640 (Yellow Safety Cones), \$600 (Stop-Stop Crossing Paddle Signs), \$650 (Orange Flags-Crossing Intersections), \$150 (Safety Vests Logo'd), \$450 (Safety Winter Jackets), \$200 (Safety Shirts). Received money from county for sandbagging and safety for flooding.
10-57-610 MISCELLANEOUS	12.25	1,444.20	100.00	1444.2%	1,237.89	1,450	General Fund	
10-57-625 ANIMAL CONTROL MAINT COSTS	4,486.21	47,894.80	65,000.00	73.7%	41,052.69	65,000	General Fund	16.01% of Heber City's actual costs for animal control. Paid to Heber City. New adoption center no longer planned.
10-57-626 ANIMAL LICENSES	0.00	3.24	600.00	0.5%	2.78	600	Sale of Dog Licenses	Pass through to Heber City.
10-57-630 LAW ENFORCEMENT	298,147.50	246,801.86	330,900.00	74.6%	211,544.45	330,900	General Fund	\$136,462.50 (July 2022 - Dec 2022), \$139,874.04 (Jan 2023 thru June 2023), \$15,000 (Additional Law Enforcement for Swiss Days - 50% Reimbursed by Swiss Days.), \$1,500 (Additional Law Enforcement for Independence Day - Hamlet Park), \$38,063 (Dispatch).
10-57-670 BACKNET - TRAVEL	27,271.49	17,987.45	30,000.00	60.0%	15,417.81	30,000	Grant	Pass Through Account
10-57-675 BACKNET - EQUIP SUPPLIES OPER	42,867.42	35,429.83	25,000.00	141.7%	30,368.43	35,500	Grant	Pass Through Account
10-57-680 BACKNET - CONFIDENTIAL FUNDS	4,000.00	0.00	0.00	#DIV/0!	0.00	0	Grant	Pass Through Account
TOTALS:	399,810.42	368,931.98	476,959.00	77.4%	316,227.41	509,770	32,810.54 6.88%	

**GENERAL FUND
EXPENDITURES**
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	2022 ACTUAL	2023 YTD	2023 BUDGET	%	YR END EST	2023 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. Combine with tourism and culture in 2023.
TOTALS:	25,000.00	25,000.00	25,000.00	100.0%	0.00	25,000	0.00	0.00%

**GENERAL FUND
EXPENDITURES**
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	2022 ACTUAL	2023 YTD	2023 BUDGET	%	YR END EST	2023 PROPOSED	SOURCE	COMMENTS
<u>STREETS</u>								
10-60-110 SALARIES AND WAGES	59,539.49	161,797.30	0.00	#DIV/0!	138,683.40	161,797	Class C Road	Disbursed into category at end of fiscal year.
10-60-130 EMPLOYEE BENEFITS	25,009.40	0.00	0.00	#DIV/0!	0.00	0	Class C Road	Disbursed into category at end of fiscal year.
10-60-240 STREET SUPPLIES & MAINTENANCE	11,929.19	834.98	12,500.00	6.7%	715.70	12,500	Class C Road	Street and Maintenance Supplies.
10-60-245 STORM DRAIN MAINTENANCE	2,345.00	11,370.00	10,000.00	113.7%	9,745.71	12,000	Class C Road	Routine Maintenance and Cleaning.
10-60-250 STREET SIGN SUPPLIES & MAIN	21,134.58	49,127.03	40,000.00	122.8%	42,108.88	50,000	Class C Road	\$2,400 (10 ft post 2' square-2 bundles), \$6,400 (12 ft 2" square posts), \$3,000 (Replacement Stop Signs), \$18,200 (Speed Limit and Regulatory Signs), \$10,000 (Light Pole Banners).
10-60-255 EQUIPMENT RENTAL AND LEASE	16,724.48	6,258.52	16,000.00	39.1%	N/A	16,000	Class C Road	\$4,000 each (2 - 420 Cat Backhoe/Front End Loaders, \$4,000 (Cat 303 CR Mini Excavator), \$4,000 (279 Cat Skid Loader).
10-60-330 EDUCATION AND TRAINING	40.00	489.46	3,300.00	14.8%	419.54	3,300	Class C Road	Flagger and Equipment Training.
10-60-470 STREET LIGHT UTILITIES	263.43	2,463.18	500.00	492.6%	2,111.30	2,475	Class C Road	Valais Park entrance light and River Road roundabout.
10-60-480 ROAD MATERIALS	16,764.13	44,424.08	40,000.00	111.1%	38,077.78	45,000	Class C Road	Road Salt, Asphalt, Road Base, Ice Melt, Replacement Street Light Poles.
10-60-620 CONTRACT SERVICES	15,042.09	251,528.04	236,200.00	106.5%	215,595.46	252,000	Class C Road	\$35,000 (Salt Hauling - Leavitt Trucking, Storm Drain Cleaning - Val Cotter & Sons, KW Robinson/Neerings Trucking), \$201,200 (Snow Removal) .
TOTALS:	168,791.79	528,292.59	358,500.00	147.4%	447,457.77	555,072	196,572.30 54.83%	

**GENERAL FUND
EXPENDITURES**
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	2022 ACTUAL	2023 YTD	2023 BUDGET	%	YR END EST	2023 PROPOSED	SOURCE	COMMENTS
<u>PARKS AND RECREATION</u>								
10-70-110 SALARIES AND WAGES	124,491.66	158,723.64	0.00	#DIV/0!	136,048.83	158,724	General Fund	Disbursed into category at end of fiscal year.
10-70-130 EMPLOYEE BENEFITS	52,292.37	0.00	0.00	#DIV/0!	0.00	0	General Fund	Disbursed into category at end of fiscal year.
10-70-230 MILEAGE	0.00	0.00	500.00	0.0%	0.00	500	General Fund	Reimburse for use of personal vehicles traveling to training.
10-70-240 CONTRACT SERVICES	90,892.62	33,668.30	80,702.00	41.7%	28,858.54	80,702	General Fund	\$7,200 (All Flag Maintenance and Rotation), \$73,502 (Mowing in all Parks, Strips, and Roundabout and fertilizations - includes 10% increase).
10-70-250 SUPPLIES AND MAINTENANCE	79,217.08	48,231.03	55,500.00	86.9%	41,340.88	55,500	General Fund	\$50,000 (Replacement sprinkler supplies, grass seed, sod, trees, park signage, trail signage, pest control, playground bark, etc.), \$2,500 (Flag Replacements), \$3,000 (Fertilizers and Post and Premergents-chemicals can be used on parks, cemetery and trails).
10-70-255 EQUIPMENT RENTAL AND LEASE	8,194.90	3,595.46	16,000.00	22.5%	3,081.82	16,000	General Fund	\$4,000 each (2 - 420 Cat Backhoe/Front End Loaders, \$4,000 (Cat 303 CR Mini Excavator), \$4,000 (279 Cat Skid Loader).
10-70-270 UTILITIES	11,566.17	11,880.72	53,800.00	22.1%	10,183.47	53,800	General Fund	\$10,000 (HLP Utilities), \$10,000 (Wasatch County Trash), \$12,000 (Midway City Culinary Water Utility), \$20,000 (Midway City Irrigation Water Utility), \$1,800 (Midway Sanitation).
10-70-290 TRAILS	245.09	0.00	45,000.00	0.0%	0.00	45,000	General Fund	Trail Maintenance.
10-70-330 EDUCATION AND TRAINING	0.00	918.55	3,000.00	30.6%	787.33	1,200	General Fund	Education, Training and Certification.
10-70-620 TREE CITY USA	9,600.44	32,593.95	26,231.00	124.3%	27,937.67	26,231	General Fund	Planting & Maintenance of Trees within Midway City Boundries, City Parks, City Strips, Roundabouts, etc.
10-70-660 SPRING CLEAN-UP	6,933.56	0.00	0.00	#DIV/0!	0.00	0		
TOTALS:	383,433.89	289,611.65	280,733.00	103.2%	248,238.56	437,657	156,923.64 55.90%	

**GENERAL FUND
EXPENDITURES**
(FY 2023 Budget - Final - Adopted)

	2022 ACTUAL	2023 YTD	2023 BUDGET	%	YR END EST	2023 PROPOSED	SOURCE	COMMENTS
<u>CEMETERY</u>								
10-77-110 SALARIES AND WAGES	64,952.17	86,855.24	0.00	#DIV/0!	74,447.35	86,855	General Fund	Disbursed into category at end of fiscal year.
10-77-130 EMPLOYEE BENEFITS	27,282.97	0.00	0.00	#DIV/0!	0.00	0	General Fund	Disbursed into category at end of fiscal year.
10-77-250 EQUIP,SUPPLIES & MAINTENANCE	16,362.62	16,097.37	21,000.00	76.7%	13,797.75	21,000	General Fund	Supplies-Janitorial, Landscaping, replacement trees.
10-77-255 EQUIPMENT RENTAL AND LEASE	6,069.90	3,595.46	16,000.00	22.5%	N/A	16,000	General Fund	\$4,000 each (2 - 420 Cat Backhoe/Front End Loaders, \$4,000 (Cat 303 CR Mini Excavator), \$4,000 (279 Cat Skid Loader).
10-77-270 UTILITIES	4,477.10	2,941.28	15,958.00	18.4%	2,521.10	15,958	General Fund	\$6,600 (HLP Utility), \$2,100 (Wasatch County Trash), \$1,008 (Midway City Culinary), 5,000 (Midway City Irrigation Utility), \$450 (Septic Tank Pumping Service), \$800 (Memorial Day Flower/Junk Bin).
10-77-620 CONTRACT SERVICES	8,081.38	740.00	18,636.00	4.0%	634.29	18,636	General Fund	\$15,356(Cemetery Grounds Mowing, spraying, landscaping services - includes 10% increase), \$480 (Colonial Flag Rotation), \$800 (16 new flags), \$2,000 (Cemetery Web Page Software).
TOTALS:	127,226.14	110,229.35	71,594.00	154.0%	91,400.48	158,449	86,855.24 121.32%	

**GENERAL FUND
EXPENDITURES**
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	2022 ACTUAL	2023 YTD	2023 BUDGET	%	YR END EST	2023 PROPOSED	SOURCE	COMMENTS
<u>TOURISM AND CULTURE</u>								
10-78-330 TREE LIGHTING	5,022.20	26,842.41	33,800.00	79.4%	N/A	30,000	General Fund	\$27,000 (Tree Lighting), \$1,000 (Fireworks), \$300 (Santa), \$1,000 (Reindeer), \$4,000 (Candy), \$500 (Hoyt: Sound System).
10-78-340 COMMUNITY DONATIONS	0.00	30,525.00	30,525.00	100.0%	N/A	30,525	General Fund	\$30,000 (Community Donations - Peace House, Christian Center, Encircle House, People's Choice Clinic, Wasatch Comm Foundation, CAPS, Ginger Bread House - \$500, Gift Cards - \$600).
10-78-350 TOURISM	49,148.61	23,426.56	27,500.00	85.2%	20,079.91	27,500	Transient Room Tax, Reimbursed.	\$10,000 (Cowboy Poetry), \$15,000 (Independence Day Fireworks and Boosters Beautification, \$2,500 (City Maps).
10-78-355 FLOWERS	0.00	6,367.48	7,500.00	84.9%	5,457.84	7,500	General Fund	\$900 (Flowers for Red Pots on Main Summer), \$2,000 (Red Pots Winter thru Spring), \$ 2,500 (City Office flower boxes, Town Square Green hanging pots), \$700 (Cemetery flowers), \$1,400 (Park flowers).
10-78-360 EVENTS	0.00	412.55	3,960.00	10.4%	353.61	3,960	General Fund	\$500 (Hoyt: Sound & Maintenance for City Summer Functions), \$3,460 (Founders Day Clean Up Celebration (hot dogs, water melons, plates, utensils, cups, bounce house type items, ice for coolers, advertisement banners, trash bags for clean up).
10-78-610 MISCELLANEOUS	0.00	570.00	0.00	#DIV/0!	N/A	0		
TOTALS:	54,170.81	88,144.00	103,285.00	85.3%	25,891.36	99,485		-3,800.00 -3.68%

**GENERAL FUND
EXPENDITURES**
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	2022 ACTUAL	2023 YTD	2023 BUDGET	%	YR END EST	2023 PROPOSED	SOURCE	COMMENTS
<u>TRANSFERS AND CONTRIBUTIONS</u>								
10-90-145 TRANSFER TO CDRA FUND	87,100.00	0.00	87,100.00	0.0%	0.00	87,600	Tax Revenue	Concludes December 2024 or \$1.2 million whichever comes first. Paid \$651,305 as of January 2018.
10-90-150 TRANSFER TO CIP FUND (STREETS)	519,573.00	0.00	662,700.00	0.0%	0.00	408,028		
Highway Tax						327,400	Highway Tax	
Class C Roads (Minus Streets Dept.)						-169,372	Class C Road	
Road Improvements						250,000	General Fund	Minimum of \$250,000 Each Year.
10-90-155 TRANSFER TO ICE RINK FUND	112,016.31	0.00	122,941.00	0.0%	0.00	58,407		
10-90-160 TRANSFER TO CIP FUND (OTHER)	1,650,780.60	0.00	611,817.00	0.0%	0.00	1,480,149	General Fund	
Buildings						0	Rents - Bldgs.	
Special Events						0	Special Events	
Cemetery						0	Lots Sales	
Trails						0	Trails Maint.	
Transient Room Tax						0	Transient Room Tax	
Resort Tax						0	Resort Tax	
Capital Projects						1,480,149	General Fund	
10-90-170 TRANSFER TO MBA FUND	314,755.00	0.00	334,594.00	0.0%	0.00	334,594	General Fund	\$14,000 (Cemetery Bonds. Completed in 2023), \$320,455 (Open Space Bonds), \$1,400 (Insurance and Surety Bonds).
10-90-190 TRANSFER TO SOUVENIR SHOP FUND	75,147.09	0.00	95,970.00	0.0%	0.00	100,324		
10-90-980 UNAPPROPRIATED FUND BALANCE	0.00	0.00	0.00	#DIV/0!	N/A	0		
TOTALS:	2,759,372.00	0.00	1,915,122.00	0.0%	0.00	2,469,101	553,979.46	28.93%
TOTAL FUND EXPENDITURES	6,450,250.87	4,149,364.28	7,014,980.00	59.2%	N/A	7,614,759	599,779.17	8.55%
REVENUE OVER EXPENDITURES	551,712.16	3,394,214.74	276,688.00		N/A	0		

**BACKNET FUND
RESERVES**
(FY 2023 Budget - Final - Adopted)

	CURRENT	OBLIGATED	REMAINING	COMMENTS
<u>RESERVES</u>				
15-11500 CASH IN CHECKING (ZIONS BANK)	35,544.05	9,996.00	45,540.05	
15-11-520 PETTY CASH	300.00	0.00	300.00	
	<u>35,844.05</u>	<u>9,996.00</u>	<u>45,840.05</u>	

**BACKNET FUND
REVENUE**
(FY 2023 Budget - Final - Adopted)

	2022 ACTUAL	2023 YTD	2023 BUDGET	%	YR END EST	2023 PROPOSED	SOURCE	COMMENTS
<u>RESTITUTION REVENUE</u>								
15-31-150 INTEREST EARNINGS REVENUE	9.60	42.40	4.00	#####	36.34	4	Restitution	
15-31-250 RESTITUTION REVENUE	58.39	6.40	0.00	#DIV/0!	5.49	0	Restitution	
TOTALS:	67.99	48.80	4.00	#####	41.83	4.00	0.00	0.00%
<u>TRANSFERS AND CONTRIBUTIONS</u>								
15-33-103 APPROPRIATED FUND BALANCE	0.00	0.00	9,996.00	0.0%	0.00	9,996	Restitution	
TOTALS:	0.00	0.00	9,996.00	0.0%	0.00	9,996	0.00	0.00%
TOTAL FUND REVENUE	67.99	48.80	10,000.00	0.5%	N/A	10,000	0.00	0.00%

**BACKNET FUND
EXPENDITURES**
(FY 2023 Budget - Final - Adopted)

	2022 ACTUAL	2023 YTD	2023 BUDGET	%	YR END EST	2023 PROPOSED	SOURCE	COMMENTS
<u>RESTITUTION EXPENDITURES</u>								
15-81-230 TRAVEL	0.00	0.00	0.00	#DIV/0!	0.00	0	Restitution	
15-81-250 EQUIP, SUPPLIES & OPERATING	4,566.47	0.00	10,000.00	0.0%	0.00	10,000	Restitution	
TOTALS:	4,566.47	0.00	10,000.00	0.0%	N/A	10,000	0.00 0.00%	
<u>PROGRAM INCOME EXPENDITURES</u>								
15-82-230 TRAVEL	0.00	0.00	0.00	#DIV/0!	0.00	0	Program Income	
15-82-250 EQUIP, SUPPLIES & OPERATING	0.00	0.00	0.00	#DIV/0!	0.00	0	Program Income	
TOTALS:	0.00	0.00	0.00	#DIV/0!	0.00	0	0.00 #DIV/0!	
TOTAL FUND EXPENDITURES	4,566.47	0.00	10,000.00	0.0%	N/A	10,000	0.00 0.00%	
REVENUE OVER EXPENDITURES	-4,498.48	48.80	0.00		N/A	0		

**COMMUNITY DEVELOPMENT AND RENEWAL AGENCY FUND
REVENUE**

(FY 2023 Budget - Final - Adopted)

	2022 ACTUAL	2023 YTD	2023 BUDGET	%	YR END EST	2023 PROPOSED	SOURCE	COMMENTS
CONTRIBUTIONS AND TRANSFERS								
20-39-100 TRANSFER FROM GENERAL FUND	87,100.00	0.00	87,100.00	0.0%	0.00	87,600	Tax Revenue	Concludes December 2024 or \$1.2 million whichever comes first. Paid \$651,305 as of January 2018.
TOTALS:	87,100.00	0.00	87,100.00	0.0%	0.00	87,600	500.00 0.57%	
TOTAL FUND REVENUE	87,100.00	0.00	87,100.00	0.0%	N/A	87,600	500.00 0.57%	

**COMMUNITY DEVELOPMENT AND REVNEWAL AGENCY FUND
EXPENDITURES**

(FY 2023 Budget - Final - Adopted)

	2022 ACTUAL	2023 YTD	2023 BUDGET	%	YR END EST	2023 PROPOSED	SOURCE	COMMENTS
<u>42 WEST MAIN STREET PROJECT</u>								
20-44-110 REAL PROPERTY TAX	0.00	0.00	2,100.00	0.0%	N/A	2,100	Tax Revenue	\$2,100 (Midway City - Real Property Tax). Concludes December 2024 or \$1.2 million whichever comes first.
20-44-120 PERSONAL PROPERTY TAX	0.00	0.00	1,000.00	0.0%	N/A	1,000	Tax Revenue	\$1,000 (Midway City - Personal Property Tax). Concludes December 2024 or \$1.2 million whichever comes first.
20-44-130 SALES AND USE TAX	0.00	0.00	55,000.00	0.0%	0.00	55,000	Tax Revenue	City. Concludes December 2024 or \$1.2 million whichever comes first.
20-44-140 RESORT TAX	0.00	0.00	29,000.00	0.0%	0.00	29,000	Tax Revenue	City. Concludes December 2024 or \$1.2 million whichever comes first.
TOTALS:	0.00	0.00	87,100.00	0.0%	N/A	87,100		0.00 0.00%
<u>STATE PARK PROJECT</u>								
20-46-130 SALES AND USE TAX	0.00	0.00	0.00	#DIV/0!	0.00	0	Tax Revenue	Amount not yet determined.
20-46-140 RESORT TAX	0.00	0.00	0.00	#DIV/0!	0.00	0	Tax Revenue	Amount not yet determined.
TOTALS:	0.00	0.00	0.00	#DIV/0!	N/A	0		0.00 #DIV/0!
<u>OTHER</u>								
20-48-610 MISCELLANEOUS	0.00	500.00	0.00	#DIV/0!	428.57	500	Tax Revenue	Annual fee for Database Usage, required by State.
TOTALS:	0.00	500.00	0.00	#DIV/0!	N/A	500		500.00 #DIV/0!
TOTAL FUND EXPENDITURES	0.00	0.00	87,100.00	0.0%	N/A	87,600		500.00 0.57%
REVENUE OVER EXPENDITURES	87,100.00	0.00	0.00		N/A	0		

**MUNICIPAL BUILDING AUTHORITY FUND
RESERVES**

(FY 2023 Budget - Final - Adopted)

	CURRENT	OBLIGATED	REMAINING	COMMENTS
<u>RESERVES</u>				
41-11610 PTIF - OPEN SPACE	2,268,891.31	-1,000,599.76	1,268,291.55	
41-11618 PTIF - MBA UTAH BOND FUND	16,909.94	0.00	16,909.94	
	<u>2,285,801.25</u>	<u>-1,000,599.76</u>	<u>1,285,201.49</u>	

MUNICIPAL BUILDING AUTHORITY FUND
REVENUE
(FY 2023 Budget - Final - Adopted)

	2022 ACTUAL	2023 YTD	2023 BUDGET	%	YR END EST	2023 PROPOSED	SOURCE	COMMENTS
<u>INTEREST EARNINGS</u>								
41-36-100 INTEREST EARNINGS	14,013.74	82,977.66	1,000.00	8297.8%	71,123.71	1,000		
TOTALS:	14,013.74	82,977.66	1,000.00	8297.8%	71,123.71	1,000	0.00	
							0.00%	
<u>CONTRIBUTIONS AND TRANSFERS</u>								
41-39-200 APPROPRIATED FUND BALANCE	0.00	0.00	1,000,600.00	0.0%	0.00	1,000,600		Open Space Preservation
41-39-210 TRANSFER FROM GENERAL FUND	314,755.00	0.00	334,594.00	0.0%	0.00	334,594	General Fund	\$14,000 (Cemetery Bonds. Completed in 2023), \$320,455 (Open Space Bonds), \$1,400 (Insurance and Surety Bonds).
TOTALS:	314,755.00	0.00	1,335,194.00	0.0%	0.00	1,335,194	-0.24	
							0.00%	
TOTAL FUND REVENUE	328,768.74	82,977.66	1,336,194.00	6.2%	71,123.71	1,336,193.76	-0.24	

**MUNICIPAL BUILDING AUTHORITY FUND
EXPENDITURES**

(FY 2023 Budget - Final - Adopted)

	2022 ACTUAL	2023 YTD	2023 BUDGET	%	YR END EST	2023 PROPOSED	SOURCE	COMMENTS
<u>OPEN SPACE PRESERVATION</u>								
41-44-110 ALBERT KOHLER LEGACY FARM	1,000,000.00	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	1,500,000.00	0.00	0.00	#DIV/0!	N/A	0	Reserves	
TOTALS:	<u>2,500,000.00</u>	<u>0.00</u>	<u>1,000,000.00</u>	<u>0.0%</u>	<u>N/A</u>	<u>1,000,000</u>	<u>0.00</u>	<u>0.00%</u>
<u>DEBT SERVICE</u>								
41-47-810 OPEN SPACE BOND - PRINCIPAL	165,000.00	175,000.00	185,000.00	94.6%	N/A	185,000	General Fund	
41-47-815 OPEN SPACE BOND - INTEREST	154,293.76	146,043.76	137,294.00	106.4%	N/A	137,294	General Fund	
41-47-827 CEMETERY BOND - PRINCIPAL	12,000.00	12,000.00	12,000.00	100.0%	N/A	12,000	General Fund	
41-47-829 CEMETERY BOND - INTEREST	600.00	299.99	300.00	100.0%	N/A	300	General Fund	2.5% Interest Rate.
TOTALS:	<u>331,893.76</u>	<u>333,343.75</u>	<u>334,594.00</u>	<u>99.6%</u>	<u>N/A</u>	<u>334,594</u>	<u>-0.24</u>	<u>0.00%</u>
<u>OTHER</u>								
41-48-510 INSURANCE AND SURETY BONDS	500.00	0.00	1,400.00	0.0%	N/A	1,400	General Fund	
41-48-520 PROFESSIONAL SERVICES	350.71	1,217.31	200.00	608.7%	N/A	200	Reserves	
TOTALS:	<u>850.71</u>	<u>1,217.31</u>	<u>1,600.00</u>	<u>76.1%</u>	<u>N/A</u>	<u>1,600</u>	<u>0.00</u>	<u>0.00%</u>
TOTAL FUND EXPENDITURES	<u>2,832,744.47</u>	<u>334,561.06</u>	<u>1,336,194.00</u>	<u>25.0%</u>	<u>N/A</u>	<u>1,336,194</u>	<u>-0.24</u>	<u>0.00%</u>
REVENUE OVER EXPENDITURES	<u>-2,503,975.73</u>	<u>-251,583.40</u>	<u>0.00</u>		<u>N/A</u>	<u>0</u>		

CAPITAL IMPROVEMENT PROJECTS FUND

RESERVES

(FY 2023 Budget - Final - Adopted)

	CURRENT	OBLIGATED	REMAINING	COMMENTS
<u>RESERVES</u>				
45-11600 PTIF - CIP	2,008,643.39	270,624.64	2,279,268.03	Public Treasurers' Investment Fund (PTIF). (\$20k moved to Parks annually for future projects).
45-29805 Buildings	36,160.00	-36,160.00	0.00	
45-29810 Cemetery	335,847.39	-115,000.00	220,847.39	
45-29815 Parks	37,337.50	-37,337.50	0.00	
45-29817 Parking	100,000.00	-10,000.00	90,000.00	
45-29820 Trails	20,000.00	0.00	20,000.00	
45-29825 Transient Room Tax	109,297.95	0.00	109,297.95	
45-29830 Vehicle Replacement (PW)	466,014.18	-180,969.00	285,045.18	
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	502,899.06	-223,905.00	278,994.06	Public Treasurers' Investment Fund (PTIF) - Restricted
45-11620 PTIF - PARK IMPACT RESTRICTED	56,080.97	-37,528.00	18,552.97	Public Treasurers' Investment Fund (PTIF) - Restricted
45-11625 PTIF - PARKS CONTRIBUTION	81,859.36	-74,514.97	7,344.39	Public Treasurers' Investment Fund (PTIF)
45-11635 PTIF - TRANS IMPACT FEE	348,574.55	103,225.00	451,799.55	Public Treasurers' Investment Fund (PTIF) - Restricted
45-11640 PTIF - ROADS	396,108.69	-313,585.30	82,523.39	Public Treasurers' Investment Fund (PTIF) - Restricted
	4,522,048.04	-646,471.13	3,875,576.91	

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.

1,587,782.82 Uncommitted amount in excess or deficit of the required reserve.

**CAPITAL IMPROVEMENT PROJECTS FUND
REVENUE**

(FY 2023 Budget - Final - Adopted)

	2022 ACTUAL	2023 YTD	2023 BUDGET	%	YR END EST	2023 PROPOSED	SOURCE	COMMENTS
REVENUE								
45-30-100 INTEREST EARNINGS	11,482.95	102,569.20	60,000.00	170.9%	87,916.46	102,500		
45-30-110 INTEREST EARNINGS/PARKS	1,683.27	5,848.92	5,000.00	117.0%	5,013.36	5,850		
45-30-130 INTEREST EARNINGS/TRANS IMPACT	3,397.64	13,479.13	11,000.00	122.5%	11,553.54	13,475		
45-30-134 INTEREST EARNINGS/TRAIL IMPACT	2,095.33	15,965.56	11,000.00	145.1%	13,684.77	15,965		
45-30-200 MISCELLANEOUS	1,100.00	0.00	0.00	#DIV/0!	0.00	0		
45-30-500 PARK IMPACT FEES	97,000.00	59,000.00	55,000.00	107.3%	50,571.43	56,000		55 New Construction (FY2023), 90 New Construction (FY2022), 70 New Construction (FY 2021), 70 New Construction (FY 2020), 50 New Construction (FY 2019), 70 New Construction (FY 2018), 83 New Construction (FY 2017), 80 New Construction (FY 2016).
45-30-505 PARK CONTRIBUTION	0.00	5,749.71	0.00	#DIV/0!	4,928.32	5,749		Revenue received with annexations.
45-30-510 TRANS IMPACT FEES	266,750.00	187,273.56	151,250.00	123.8%	160,520.19	179,000		55 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	78,182.00	47,554.00	44,330.00	107.3%	40,760.57	45,130		55 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)	519,573.00	0.00	662,700.00	0.0%	0.00	408,028		
Highway Tax						327,400	Highway Tax	0
Class C Roads (Minus Streets Dept.)						-169,372	Class C Road	0
Road Improvements						250,000	General Fund	Minimum of \$250,000 Each Year.

**CAPITAL IMPROVEMENT PROJECTS FUND
REVENUE**
(FY 2023 Budget - Final - Adopted)

	2022 ACTUAL	2023 YTD	2023 BUDGET	%	YR END EST	2023 PROPOSED	SOURCE	COMMENTS
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)	1,650,780.60	0.00	611,817.00	0.0%	0.00	1,480,149	General Fund	
Buildings							0 Rents - Bldgs.	0
Special Events							0 Special Events	0
Cemetery							0 Lots Sales	0
Trails							0 Trails Maint.	0
Transient Room Tax							0 Transient Room Tax	0
Resort Tax							0 Resort Tax	0
Capital Projects							1,480,149 General Fund	0
45-30-891 APPROPRIATED FUND BALANCE	0.00	0.00	2,701,271.00	0.0%	N/A	2,938,994	CIP Reserves	

**CAPITAL IMPROVEMENT PROJECTS FUND
REVENUE**
(FY 2023 Budget - Final - Adopted)

2022 ACTUAL	2023 YTD	2023 BUDGET	%	YR END EST	2023 PROPOSED	SOURCE	COMMENTS
CIP - General					1,194,022		\$25,000 (Parking Place Holder), \$20,000 (Sidewalk Improvements), \$100,000 (Upgrade Street Lights on Main), \$151,840 (Town Hall), \$50,000 (Community Center), \$25,000 (Office Building), \$40,000 (Centennial Playground Equipment), \$5,000 (Town Square), \$18,869 (Upgrade Sprinklers to Rain Sensors), \$50,000 (Hwy 113 Trail Extension), \$27,254 (Alpenhof Phase 2 E/F), \$69,042.03 (Alpenhof 2 E/F), \$20,000 (Place holder for future Park Projects, to be done annually), \$129,000 (Street Signage), \$9,822.33 (2021-2022 Alpenhof Phase 1 A/C/D - CIP Fund), \$188,000 (Alpenhof Phase 1), \$3,240 (River Road), \$212,000 (Pine Canyon Storm Drain), \$485, \$500, \$10,300 (Drainage issues), \$2,200 (Burgi Hill).
Buildings					36,160		\$36,160 (Town Hall)
Cemetery					115,000		\$67,000 (Cemetery Bathrooms), \$65,000 (New Section)
Parks					37,338		\$37,337.50 (2021-2022 Alpenhof Phase 1 A/C/D)
Parking					10,000		\$10,000 (Parking Lot Signage)
Trails							
Transient Room Tax							
Vehicle Replacement (PW)					270,969		\$14,764 (Toro Spraymaster - split between Parks and Cemetery), \$7,000 (72 inch Bobcat Sweeper Attachment), \$10,705 (Scag Standon Blower 37 horse EFI Briggs Vanguard - Blower Unit for Trails and Sidewalks), \$8,500 (Boss V Plow 9.2 - 5500 Pickup), \$20,000 (2 - Boss Pickup 1 Ton Electric Salters), \$10,000 (CAT Rotary Sweeper), \$45,000 (2022 Tradesman Crew Cab 4x4), \$45,000 (2022 Tradesman Crew Cab 4x4), \$70,000 (5500 Chev Pickup Truck-carryover from 2022 budget), \$30,000 (Gate Automatic Opening System Public Works Shop), \$10,000 (Garage Doors Motor Upgrade).
Vehicle Replacement (Other)							

**CAPITAL IMPROVEMENT PROJECTS FUND
REVENUE**

(FY 2023 Budget - Final - Adopted)

	2022 ACTUAL	2023 YTD	2023 BUDGET	%	YR END EST	2023 PROPOSED	SOURCE	COMMENTS
Trails Impact Fees						285,000		\$45,000 (Mideay Haven to Tate Ln/Center St), \$40,000 (Durtschi Property for Trail Easement), \$200,000 (Homestead Trail Completion)
Park Impact Fees						99,378		\$39,000 (Alpenhof Phase 1), \$20,000 (Southfields Park - Pickleball Courts), \$67,632.66 (2021-2022 Alpenhof Phase 1 A/C/D - CIP Fund)
Parks Annexation Contribution						80,264		\$62,807.67 (2021-2022 Alpenhof Phase 1 A/C/D - CIP Fund), \$17,457.97 (2022-2023 Alpenhof Phase 2 E/F - Impact Fees)
Transportation Impact Fees						89,250		2023 Street Projects
Roads						721,613		\$250,000 (2022 Summer Surface Treatments), \$250,000 (2023 Road Surface Treatments), \$221,613 (2023 Street Projects)
TOTALS:	2,730,723.79	437,440.08	4,412,047.00	9.9%	N/A	5,349,519	937,471.53	21.25%
TOTAL FUND REVENUE	2,730,723.79	437,440.08	4,412,047.00	9.9%	N/A	5,349,519	937,471.53	21.25%

**CAPITAL IMPROVEMENT PROJECTS FUND
EXPENDITURES**

(FY 2023 Budget - Final - Adopted)

	2022 ACTUAL	2023 YTD	2023 BUDGET	%	YR END EST	2023 PROPOSED	SOURCE	COMMENTS
<u>PARKING</u>								
45-63-100 MAIN STREET	0.00	0.00	35,000.00	0.0%	0.00	35,000	\$10,000 - PTIF - CIP Parking, \$25,000 - PTIF CIP	\$10,000 (Parking Signage), \$25,000 (Parking Lot Placeholder).
TOTALS:	0.00	0.00	35,000.00	0.0%	0.00	35,000	0.00	0.00%
<u>SIDEWALKS</u>								
45-64-700 SIDEWALK IMPROVEMENTS	0.00	0.00	20,000.00	0.0%	0.00	20,000	\$20,000 - PTIF CIP	Sidewalk maintenance projects. Grinding hazards.
TOTALS:	0.00	0.00	20,000.00	0.0%	0.00	20,000	0.00	0.00%
<u>BUILDINGS</u>								
45-65-204 TOWN HALL	7,172.66	66,477.77	188,000.00	35.4%	56,980.95	188,000	\$36,160 - PTIF Buildings, \$151,840 - PTIF CIP	\$100,000 (AC Upgrade), \$76,000 (Fan/Radiator Upgrades with AC Connection), \$12,000 (Light Bar Upgrades).
45-65-215 COMMUNITY CENTER	3,586.34	33,856.09	50,000.00	67.7%	29,019.51	50,000	\$50,000 - PTIF CIP	\$50,000 (Community Center Roof Repair and Kitchen).
45-65-217 OFFICE BUILDING	0.00	24,068.32	22,000.00	109.4%	20,629.99	25,000	\$18,000 - PTIF CIP	\$13,000 (Basement Carpet), \$9,000 (Basement Paint).
45-65-223 MAINTENANCE BUILDING	0.00	0.00	0.00	#DIV/0!	0.00	485	\$485 - PTIF CIP	
45-65-235 TOWN SQUARE PAVILLION	0.00	428.72	0.00	#DIV/0!	367.47	500	\$500 - PTIF CIP	
TOTALS:	10,759.00	124,830.90	260,000.00	48.0%	106,997.91	263,985	3,985.00	1.53%

STREETS

45-66-310 SURFACE TREATMENTS	310,225.05	318,912.69	500,000.00	63.8%	273,353.73	500,000	PTIF - Roads	\$250,000 (2022 Summer Surface Treatments), \$250,000 (2023 Road Surface Treatments).
45-66-333 2023 STREET PROJECTS	0.00	316,170.10	522,863.00	60.5%	271,002.94	522,863	\$221,613 - PTIF - Roads, - Trans Impact Fees)	\$40,163 (Creek Place Culdesac - CW), \$74,150 (East Main St: Johnson Mill Rd to 777 East - CW \$58,850, IFE \$15,300), \$56,300 (100 North: 100 East to 200 East - CW \$46,100, IFE \$10,200), \$140,250 (250 West: 500 South to 750 South - CW \$76,500 , IFE \$63,750), \$212,000 (2022 Pine Canyon Storm Drain).
45-66-342 STREET STRIPING	0.00	0.00	0.00	#DIV/0!	0.00	0		
45-66-344 STORM DRAIN IMPROVEMENTS	0.00	0.00	0.00	#DIV/0!	0.00	10,300	\$10,300 - PTIF CIP	Maintenance and repairs for drainage issues.
45-66-350 MAIN STREET	0.00	0.00	100,000.00	0.0%	0.00	100,000	\$100,000 - PTIF CIP	Upgrade street lights.
45-66-378 RIVER ROAD	39,421.34	3,239.87	3,240.00	100.0%	2,777.03	3,240	PTIF - CIP	
45-66-380 SIGNAGE	13,198.00	0.00	129,000.00	0.0%	0.00	129,000	PTIF - Roads	600 Double Sided Street Signs.
45-66-707 2020 ROAD IMPROVEMENTS #1	1,272.00	0.00	0.00	#DIV/0!	0.00	0		
45-66-708 2020 ROAD IMPROVEMENTS #2	0.00	0.00	0.00	#DIV/0!	0.00	0		
TOTALS:	364,116.39	638,322.66	1,255,103.00	50.9%	547,133.71	1,265,403		10,300.00 0.82%

PARKS AND RECREATION

45-67-410	PARK PROJECTS	0.00	0.00	80,000.00	0.0%	0.00	80,000	\$20,000 - PTIF Park Impact, \$40,000 - PTIF CIP, \$20,000 - PTIF CIP	\$20,000 (Pickleball Courts-Midway's share South Fields Park, Wasatch County - \$20k will also be pd in 2024), \$40,000 (Centennial Playground Equipment), \$20,000 (Place holder for future Park Projects, annually).
45-67-411	HAMLET PARK IMPROVEMENTS	0.00	0.00	0.00	#DIV/0!	0.00	0		
45-67-412	ALPENHOF PARK IMPROVEMENTS	4,773.75	39,000.00	530,570.00	7.4%	33,428.57	530,570	\$227,000 - PTIF Park Impact, \$67,632.66 - PTIF Parks, \$37,337.50 - PTIF Parks, \$72,629.84 (PTIF - Parks Contribution), \$17,457.97 - PTIF - Parks Contribution, \$69,042.03 - PTIF CIP, \$39,470 PTIF CIP	\$227,000 (2021-2022 Alpenhof Phase 1 A/C/D - Impact Fees), \$177,600 (2021-2022 Alpenhof Phase 1 A/C/D - CIP Fund), \$86,500 (2022-2023 Alpenhof Phase 2 E/F - Impact Fees), \$39,470 (2022-2023 Alpenhof Phase 2 E/F - CIP Fund)
45-67-413	BURGI HILL PARK IMPROVEMENTS	0.00	2,114.37	0.00	#DIV/0!	1,812.32	2,200	\$2,200 - PTIF CIP	
45-67-415	TRAILS	9,165.18	47,682.94	65,000.00	73.4%	40,871.09	50,000	\$40,000 - PTIF CIP	\$40k (Hwy 113 Trail Extension)
45-67-416	HOMESTEAD TRAIL COMPLETION	90,405.95	64,424.17	400,000.00	16.1%	55,220.72	400,000		Homestead Trail to be completed in 3 phases.
45-67-419	TOWN SQUARE IMPROVEMENTS	21,753.07	5,000.00	5,000.00	100.0%	4,285.71	5,000	\$5,000 - PTIF CIP	Town Square planning.
45-67-420	IMPROVEMENTS	0.00	0.00	18,869.00	0.0%	0.00	18,869	\$37,737 - PTIF - CIP	Upgrade sprinklers to rain sensors. State also paid \$18,869 for the project.
45-67-425	CENTENNIAL COMMITTEE MONUMENT	5,000.00	0.00	0.00	#DIV/0!	0.00	0	PTIF - CIP	
TOTALS:		131,097.95	158,221.48	1,099,439.00	14.4%	135,618.41	1,086,639	-12,800.00	-1.16%

CEMETERY

45-68-512 IMPROVEMENTS	3,867.00	112,122.00	87,000.00	128.9%	96,104.57	115,000	PTIF - CIP (Cemetery)	\$75,000 (Replace Cemetary Bathrooms), \$12,000 (Fencing and landscaping).
TOTALS:	<u>3,867.00</u>	<u>112,122.00</u>	<u>87,000.00</u>	<u>128.9%</u>	<u>N/A</u>	<u>115,000</u>	<u>28,000.00</u>	<u>32.18%</u>

OTHER

45-69-605 VEHICLES AND EQUIPMENT	99,619.64	262,355.05	270,969.00	96.8%	N/A	270,969	PTIF - Vehicle Replacement PW).	\$14,764 (Toro Spraymaster - split between Parks and Cemetery), \$7,000 (72 inch Bobcat Sweeper Attachment), \$10,705 (Scag Standon Blower 37 horse EFI Briggs Vanguard - Blower Unit for Trails and Sidewalks), \$8,500 (Boss V Plow 9.2 - 5500 Pickup), \$20,000 (2 - Boss Pickup 1 Ton Electric Salters), \$10,000 (CAT Rotary Sweeper), \$45,000 (2022 Tradesman Crew Cab 4x4), \$45,000 (2022 Tradesman Crew Cab 4x4), \$70,000 (5500 Chev Pickup Truck-carryover from 2022 budget), \$30,000 (Gate Automatic Opening System Public Works Shop), \$10,000 (Garage Doors Motor Upgrade).
45-69-606 IMPACT FEE FACILITIES PLAN	0.00	0.00	0.00	#DIV/0!	N/A			
TOTALS:	<u>99,619.64</u>	<u>262,355.05</u>	<u>270,969.00</u>	<u>96.8%</u>	<u>N/A</u>	<u>270,969</u>	<u>0.00</u>	<u>0.00%</u>

TRANSFERS AND CONTRIBUTIONS

45-90-150 UNAPPROPRIATED FUND BALANCE	0.00	0.00	1,721,236.00	0.0%	N/A	2,292,523	
Interest Earnings						102,500	
Interest Earnings - Park Impact Fees						5,850	
Interest Earnings - Trans. Impact Fees						13,475	
Interest Earnings - Trails Impact Fees						15,965	
Park Impact Fees						56,000	
Parks Annexation Contribution						5,749	
Transportation Impact Fees						179,000	
Trail Impact Fees						45,130	
Highway Tax						327,400	Highway Tax
Class C Roads (Minus Streets Dept.)						-169,372	Class C Road
Road Improvements						250,000	General Fund Minimum of \$250,000 Each Year.
GF (Admin - Veh Repl)						1,500	
GF (Equip Maint. - Veh Repl)						90,000	
GF (Planning - Veh Repl)						1,500	
GF (Build Safety - Veh Repl)						5,679	
Buildings						0	Rents - Bldgs.
Special Events						0	Special Events
Cemetery						0	Lots Sales
Trails						0	Trails Maint.
Transient Room Tax						0	Transient Room Tax
Resort Tax						0	Resort Tax
Capital Projects						1,362,147	General Fund
TOTALS:	0.00	0.00	1,721,236.00	0.0%	N/A	2,292,523	571,286.70 33.19%
TOTAL FUND EXPENDITURES	609,459.98	1,295,852.09	4,748,747.00	27.3%	N/A	5,349,519	600,771.70 12.65%
REVENUE OVER EXPENDITURES	2,121,263.81	-858,412.01	-336,700.00		N/A	0	

**WATER FUND
RESERVES**
(FY 2023 Budget - Final - Adopted)

	CURRENT	OBLIGATED	REMAINING	COMMENTS
<u>RESERVES</u>				
51-11610 PTIF - WATER ACCOUNT	9,864,375.29	-177,343.00	9,687,032.29	Public Treasurers' Investment Fund (PTIF)
51-11613 PTIF - MIDWAY WATER LEASES	1,614,200.06	0.00	1,614,200.06	Public Treasurers' Investment Fund (PTIF), Combine with PTIF - Water Account
51-11615 PTIF - WT SYSTEM IMPROVEMENT	5,139,917.52	-105,000.00	5,034,917.52	Public Treasurers' Investment Fund (PTIF) - Restricted
51-11616 PTIF - WATER IMPACT FEE	158,390.63	105,594.00	263,984.63	Public Treasurers' Investment Fund (PTIF) - Restricted
	<u>16,776,883.50</u>	<u>-176,749.00</u>	<u>16,600,134.50</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.
			8,765,892.07	Uncommitted amount in excess or deficit of the required reserve.

**WATER FUND
REVENUE**
(FY 2023 Budget - Final - Adopted)

	2022 ACTUAL	2023 YTD	2023 BUDGET	%	YR END EST	2023 PROPOSED	SOURCE	COMMENTS
REVENUE								
51-37-100 WATER SALES	1,015,933.58	1,021,599.63	1,200,000.00	85.1%	875,656.83	1,200,000		Includes previous water rate increase (37%).
51-37-120 WATER LEASES	133,704.40	127,769.30	120,000.00	106.5%	109,516.54	130,000		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	9,960.00	10,536.00	12,000.00	87.8%	9,030.86	12,000		
51-37-140 COTTAGES ON GREEN PUMPING FEES	50,661.00	53,086.57	64,000.00	82.9%	45,502.77	64,000		
51-37-145 IRR. ASSESSMENT (CLASS B)	290,517.51	306,593.70	350,000.00	87.6%	262,794.60	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	3,325.00	1,825.00	2,600.00	70.2%	1,564.29	1,650		
51-37-170 INTEREST EARNINGS	56,806.05	492,385.73	300,000.00	164.1%	422,044.91	450,000		
51-37-200 WATER IMPACT FEE	230,000.00	160,233.67	207,000.00	77.4%	137,343.15	126,500		55 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	6,833.41	13,256.96	13,000.00	102.0%	11,363.11	13,000		
51-37-210 WATER CONNECTION/HOOKUP	131,900.00	89,700.00	130,000.00	69.0%	76,885.71	130,000		
51-37-760 HEBER POWER & LIGHT DIVIDEND	18,750.00	18,750.00	18,750.00	100.0%	16,071.43	18,750		Interest, HL&P Rebate.
51-37-910 APPROPRIATED FUND BALANCE	0.00	0.00	1,408,779.00	0.0%	N/A	1,408,779		

**WATER FUND
REVENUE**
(FY 2023 Budget - Final - Adopted)

	2022 ACTUAL	2023 YTD	2023 BUDGET	%	YR END EST	2023 PROPOSED	SOURCE	COMMENTS
Water - General						1,269,873		\$1,236,312 (200 N UDOT: Water Project: 400 West to Homestead Dr.) , \$33,561 (Creek Place: 200 North to end of Culdesac)
Water Leases								
Water System Improvement						105,000		Farm Meadows (Ryan Davis), total project \$180,000 (City portion - \$105,000, Ryan Davis portion - \$75,000).
Water Impact Fees						33,906		\$33,906 (Summer 2023 Water Projects)
TOTALS:	1,948,390.95	2,295,736.56	3,826,129.00	60.0%	N/A	3,904,679	78,550.00	2.05%
TOTAL FUND REVENUE	1,948,390.95	2,295,736.56	3,826,129.00	60.0%	N/A	3,904,679	78,550.00	2.05%

**WATER FUND
EXPENDITURES**
(FY 2023 Budget - Final - Adopted)

	2022 ACTUAL	2023 YTD	2023 BUDGET	%	YR END EST	2023 PROPOSED	SOURCE	COMMENTS
<u>EXPENDITURES</u>								
51-40-110 SALARIES AND WAGES	146,740.05	138,776.28	0.00	#DIV/0!	118,951.10	138,776	Water Fund	Disbursed into category at end of fiscal year.
51-40-130 EMPLOYEE BENEFITS	66,839.54	0.00	0.00	#DIV/0!	0.00	0	Water Fund	Disbursed into category at end of fiscal year.
51-40-240 OFFICE SUPPLIES AND EXPENSE	16,097.21	15,385.40	12,000.00	128.2%	13,187.49	16,000	Water Fund	\$3,500 (Bluestakes), \$5,000 (Water Billing and Postage), \$3,500 (Xpress Bill Pay/Credit Card Fees).
51-40-242 WATER TESTING	1,760.00	72,887.85	80,000.00	91.1%	62,475.30	80,000	Water Fund	Water Sample Testing Fees, \$59,800 (US Geological Survey).
51-40-245 COMPUTER SUPPORT	750.00	3,695.99	11,700.00	31.6%	3,167.99	11,700	Water Fund	\$4,000 (SCADA System Software and Support, Radio License & Support), \$3,700 (Sensus software annual upgrade), \$4,000 (Public Works Water Software/Computer Update).
51-40-250 EQUIP,SUPPLIES & MAINTANANCE	11,880.47	35,283.66	88,671.00	39.8%	30,243.14	88,671	Water Fund	\$30,000 (Pump motors, chlorinator parts & rebuilds, wrenches, fire hydrant wrenches, water keys), \$9,000 (Replacement Gas Chlorine Cylinders), \$28,664 (PRV Vault Repairs), \$4,000 (Chlorinator Upgrades), \$3,341 (Press Milwaukee Crimping System), \$13,666 (Ridgid Crimping Tools).
51-40-255 EQUIPMENT RENTAL/REPLACE	6,500.99	3,572.71	61,000.00	5.9%	3,062.32	61,000	Water Fund	\$4,000 each (2 - 420 Cat Backhoe/Front End Loaders, \$4,000 (Cat 303 CR Mini Excavator), \$4,000 (279 Cat Skid Loader), \$5,000 (Replacement Wear Blades & Teeth), \$40,000 (CAT Power Plant/Work Tower Light).
51-40-260 REPAIRS,CONNECTIONS,EXTENSION S	135,622.00	243,216.46	200,000.00	121.6%	208,471.25	244,000	Water Fund	Water Leak Repair Items, New Connection Supplies, New Water Meters. (Unexpected repairs.)
51-40-270 UTILITIES	47,892.45	35,737.62	49,000.00	72.9%	30,632.25	49,000	Water Fund	Utilities for pumps.
51-40-310 PRO & TECHNICAL SERVICES	31,622.31	141,783.59	47,360.00	299.4%	121,528.79	154,000	Water Fund	\$20,000 (Legal Fees), \$27,360 (Engineering Fees).
51-40-330 EDUCATION AND TRAINING	6,412.08	8,101.18	13,000.00	62.3%	6,943.87	8,900	Water Fund	Water Certification Training & Conferences, Water Certification Upgrades.

**WATER FUND
EXPENDITURES**
(FY 2023 Budget - Final - Adopted)

	2022 ACTUAL	2023 YTD	2023 BUDGET	%	YR END EST	2023 PROPOSED	SOURCE	COMMENTS
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)	291,170.00	598,510.00	350,000.00	171.0%	513,008.57	600,000	Pass Through	Annual assessment on all water stock used for culinary purposes. All of this type of stock (Class B) owned by the City. Paid to the Midway Irrigation Company. Billed to water users. Is also call a Class B water stock assessment. Used to develop and manage sources of water as greater amounts of irrigation water are converted to culinary use.
51-40-360 COOPERATIVE SERVICE PAYMENTS	105,605.66	44,318.52	80,000.00	55.4%	37,987.30	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	1,138.00	3,500.00	32.5%	975.43	3,500	Water Fund	Rural Water Association.
51-40-610 MISCELLANEOUS	0.00	0.00	0.00	#DIV/0!	0.00	0	Water Fund	
51-40-620 M&I WATER LEASE	45,385.04	54,798.04	45,000.00	121.8%	N/A	54,800	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	435,663.49	123,000.00	300,000.00	41.0%	105,428.57	300,000	Water Fund	
51-40-660 MISCELLANEOUS CLAIMS	25,403.00	0.00	30,000.00	0.0%	0.00	30,000	Water Fund	Miscellaneous Claims.

**WATER FUND
EXPENDITURES**
(FY 2023 Budget - Final - Adopted)

	2022 ACTUAL	2023 YTD	2023 BUDGET	%	YR END EST	2023 PROPOSED	SOURCE	COMMENTS
51-40-705 2023 SUMMER WATER PROJECTS	0.00	633,818.26	1,303,779.00	48.6%	543,272.79	750,000	\$1,236,312 - PTIF Water, \$33,561 - PTIF Water, \$33,906 - PTIF Water Impact Fees	\$1,236,312 (200 N UDOT: Water Project: 400 West to Homestead Dr.) , \$67,467 (Creek Place: 200 North to end of Culdesac)
51-40-707 2020 SYSTEM IMPROVEMENTS #1	6,012.54	0.00	0.00	#DIV/0!	0.00	0		
51-40-750 CAPITAL OUTLAY - GIS	192.80	0.00	0.00	#DIV/0!	0.00	0		
51-40-774 CAPITAL OUTLAY - GERBER LINE	2,954.30	0.00	0.00	#DIV/0!	0.00	0		
51-40-778 CAPITAL OUTLAY - WATER SYSTEM	144,016.91	0.00	105,000.00	0.0%	0.00	0		Farm Meadows (Ryan Davis), total project \$180,000 (City portion - \$105,000, Ryan Davis portion - \$75,000).
51-40-980 UNAPPROPRIATED FUND BALANCE	0.00	0.00	960,067.00	0.0%	0.00	1,232,030		
Water Leases						0		
Water System Improvements						0		
Water Impact Fees						126,500		
Interest Earnings - Water Impact Fees						13,000		
HL&P Dividend						0		
Surplus						1,092,530		
TOTALS:	1,528,620.84	2,154,023.56	3,742,379.00	57.6%	N/A	3,904,679	162,300.00	4.34%
TOTAL FUND EXPENDITURES	1,528,620.84	2,154,023.56	3,742,379.00	57.6%	N/A	3,904,679	162,300.00	4.34%
REVENUE OVER EXPENDITURES	419,770.11	141,713.00	83,750.00		N/A	0		

**ICE SHEET FUND
RESERVES**
(FY 2023 Budget - Final - Adopted)

	CURRENT	OBLIGATED	REMAINING	COMMENTS
<u>RESERVES</u>				
57-11-600 PTIF - ICE RINK	139,300.23	0.00	139,300.23	Public Treasurers' Investment Fund (PTIF).
	<u>139,300.23</u>	<u>0.00</u>	<u>139,300.23</u>	

**ICE SHEET FUND
REVENUE**

(FY 2023 Budget - Final - Adopted)

	2022 ACTUAL	2023 YTD	2023 BUDGET	%	YR END EST	2023 PROPOSED	SOURCE	COMMENTS
<u>OPERATING REVENUE</u>								
57-37-700 CONCESSIONS	0.00	141,887.91	69,000.00	205.6%	N/A	150,000		Contractor reimburses City for day to day operating expenditures. (Note: \$69,290.66 was from 2022 season paid in 2023.)
57-37-900 MISCELLANEOUS	670.33	4,579.81	150.00	3053.2%	N/A	150		
TOTALS:	<u>670.33</u>	<u>146,467.72</u>	<u>69,150.00</u>	<u>211.8%</u>	<u>0.00</u>	<u>150,150</u>	81,000.00 117.14%	
<u>TRANSFERS AND CONTRIBUTIONS</u>								
57-39-150 TRANSFER FROM GENERAL FUND	112,016.31	0.00	122,941.00	0.0%	0.00	58,407	General Fund	
TOTALS:	<u>112,016.31</u>	<u>0.00</u>	<u>122,941.00</u>	<u>0.0%</u>	<u>0.00</u>	<u>58,407</u>	-64,534.00 -52.49%	
TOTAL FUND REVENUE	<u>112,686.64</u>	<u>146,467.72</u>	<u>192,091.00</u>	<u>76.2%</u>	<u>N/A</u>	<u>208,557</u>	16,466.00 8.57%	

**ICE SHEET FUND
EXPENDITURES**
(FY 2023 Budget - Final - Adopted)

	2022 ACTUAL	2023 YTD	2023 BUDGET	%	YR END EST	2023 PROPOSED	SOURCE	COMMENTS
<u>OPERATING EXPENDITURES</u>								
57-70-110 SALARIES - WAGES	40,802.71	58,237.49	57,400.00	101.5%	49,917.85	58,238		21 Seasonal Employees
57-70-130 EMPLOYEE BENEFITS	3,156.36	4,402.96	4,391.00	100.3%	3,773.97	4,409		21 Seasonal Employees (Employer paid SS & Medicare).
57-70-250 EQUIP, SUPPLIES & MAINT	42,305.99	36,540.37	30,000.00	121.8%	31,320.32	37,000		\$20,000 (Ice supplies and Chiller Maintenance Supplies, Zamboni parts), \$10,000 (Water for Making Ice-Bulk Water Rates).
57-70-280 UTILITIES	24,863.64	24,297.81	16,000.00	151.9%	20,826.69	24,500		\$2,000 (HLP Jul-Oct), \$10,200 (HLP Nov-Jun 2% power increase)
57-70-290 TELEPHONE	839.94	706.52	600.00	117.8%	605.59	710		Ice shack phone
57-70-297 DEPRECIATION EXPENSE	34,025.38	8,500.00	25,400.00	33.5%	N/A	25,400		Annual Depreciation
57-70-620 CONTRACT SERVICES	1,090.00	1,115.00	3,300.00	33.8%	N/A	3,300		Spring & Summer maintenance of chiller
TOTALS:	147,084.02	133,800.15	137,091.00	97.6%	N/A	153,557	16,466.00	12.01%
<u>NON OPERATING EXPENDITURES</u>								
57-71-730 CAPITAL OUTLAY - IMPROVEMENTS	0.00	0.00	35,000.00	0.0%	0.00	35,000		Place holder for Capital Outlay improvements.
57-71-740 CAPITAL OUTLAY EQUIPMENT	0.00	0.00	20,000.00	0.0%	0.00	20,000		Place holder for Capital Outlay expense.
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	147,084.02	133,800.15	192,091.00	69.7%	N/A	208,557	16,466.00	8.57%
REVENUE OVER EXPENDITURES	-34,397.38	12,667.57	0.00		N/A	0		

**SOUVENIR SHOP
RESERVES**
(FY 2023 Budget - Final - Adopted)

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

**SOUVENIR SHOP
REVENUE**
(FY 2023 Budget - Final - Adopted)

	2022 ACTUAL	2023 YTD	2023 BUDGET	%	YR END EST	2023 PROPOSED	SOURCE	COMMENTS
<u>OPERATING REVENUE</u>								
58-37-100 SALES	123,245.62	103,768.31	145,000.00	71.6%	88,944.27	105,000		
TOTALS:	123,245.62	103,768.31	145,000.00	71.6%	88,944.27	105,000	-40,000.00	
							-27.59%	
<u>NON OPERATING REVENUE</u>								
58-38-240 COST OF GOODS SOLD	-82,596.89	-56,116.94	-100,000.00	56.1%	-48,100.23	-75,000		
TOTALS:	-82,596.89	-56,116.94	-100,000.00	56.1%	-48,100.23	-75,000	25,000.00	
							-25.00%	
<u>TRANSFERS AND CONTRIBUTIONS</u>								
58-39-150 TRANSFER FROM GENERAL FUND	75,147.09	0.00	95,970.00	0.0%	0.00	100,324	General Fund	Note: Approx. \$35K inventory is in the shop.
TOTALS:	75,147.09	0.00	95,970.00	0.0%	0.00	100,324	4,354.00	
							4.54%	
TOTAL FUND REVENUE	115,795.82	47,651.37	140,970.00	33.8%	40,844.03	130,324	-10,646.00	
							-7.55%	

**SOUVENIR SHOP
EXPENDITURES**
(FY 2023 Budget - Final - Adopted)

	2022 ACTUAL	2023 YTD	2023 BUDGET	%	YR END EST	2023 PROPOSED	SOURCE	COMMENTS
<u>OPERATING EXPENDITURES</u>								
58-70-110 SALARIES AND WAGES	74,733.30	88,216.34	102,778.00	85.8%	75,614.01	91,837		1 F/T Manager, 4 P/T Employees. Includes hours/wages for visitor's center and Midway Business Alliance. Includes 10% COLA and merit increases. 1/2 of F/T mgr wages from Feb-Jun reflected in GF Admin).
58-70-130 EMPLOYEE BENEFITS	24,680.54	28,652.76	29,592.00	96.8%	24,559.51	25,467		1 F/T Manager, 4 P/T Employees. Includes hours/wages for visitor's center and Midway Business Alliance. Includes 10% COLA and merit increases. 1/2 of F/T mgr benefits from Feb-Jun reflected in GF Admin).
58-70-140 OFFICE SUPPLIES AND EXPENSES		1,642.56	1,720.00	95.5%	1,407.91	1,720		\$720 (Upgrade to Square for Retail - \$60 per month x 12 months), \$100 (Qtrly Staff meetings), \$200 (Christmas Bonus Gift Cards), \$300 (Swiss Days Volunteer Staff Promotion), \$160 (Annual Review Lunch), \$240 (Bonuses and Condolences Allowances).
58-70-240 ADVERTISING AND MARKETING	0.00	3,940.90	3,600.00	109.5%	3,377.91	4,300		\$300 (Visitor Center handouts), \$1,790 (HV Guide Ad), \$1,510 (HV Life Magazine).
58-70-250 EQUIPMENT, SUPPLIES, AND MAINT	10,577.22	6,724.66	3,280.00	205.0%	5,763.99	7,000		\$1,200 (Take out bags and logo'd stickers, ribbons and tissue, gift basket supplies), \$180 (cleaning supplies), \$200 (Swiss Days Booth-Tie Downs, Fans, Misc for booth), \$200 (Product Displays), \$150 (Hangers and Racks), \$150 (Display rack for Visitor Info handouts), \$1,200 (Perpendicular Blade Sign).
TOTALS:	109,991.06	129,177.22	140,970.00	91.6%	N/A	130,324	-10,646.00 -7.55%	
<u>NON OPERATING EXPENDITURES</u>								
58-71-730 CAPITAL OUTLAY - IMPROVEMENTS	4,495.61	0.00	0.00	#DIV/0!	0.00	0		
TOTALS:	4,495.61	0.00	0.00	#DIV/0!	0.00	0	0.00 #DIV/0!	
<u>TRANSFERS AND CONTRIBUTIONS</u>								
58-90-980 UNAPPROPRIATED FUND BALANCE	0.00	0.00	0.00	#DIV/0!	0.00			
TOTALS:	0.00	0.00	0.00	#DIV/0!	0.00	0	0.00 #DIV/0!	
TOTAL FUND EXPENDITURES	114,486.67	129,177.22	140,970.00	91.6%	N/A	130,324	-10,646.00	

**SOUVENIR SHOP
EXPENDITURES**
(FY 2023 Budget - Final - Adopted)

	2022 ACTUAL	2023 YTD	2023 BUDGET	%	YR END EST	2023 PROPOSED	SOURCE	COMMENTS
							-7.55%	
REVENUE OVER EXPENDITURES	1,309.15	-81,525.85	0.00		N/A	0		