

## Actual YTD Compared to Budget

**30-Jun-23**

<u>Items</u>	<u>Actuals</u>	<u>YTD Actuals</u>	<u>YTD Budget</u>	<u>2023 Budget</u>	<u>Budget %</u>	<u>Budget %</u>	<u>% Total *</u>
Total Taxes	63,440.80	686,551.54	637,000.00	637,000.00	107.78%	100.00%	66.18%
Total Licenses & Permits	8,985.61	86,371.38	52,350.00	52,350.00	164.99%	100.00%	8.33%
Intergovernmental Revenue	-	146,648.51	105,000.00	105,000.00	139.67%	100.00%	14.14%
Charges for Services	6,008.03	67,859.39	44,000.00	44,000.00	333.29%	100.00%	6.54%
Miscellaneous Revenue	817.57	50,247.83	11,300.00	11,300.00	600.53%	100.00%	4.84%
BMX Other Track	-	(315.00)	15,000.00	11,300.00	444.67%	100.00%	-0.03%
<b>Total Fund Revenue</b>	<b>79,252.01</b>	<b>1,037,363.65</b>	<b>864,650.00</b>	<b>860,950.00</b>	<b>120.49%</b>	<b>100.00%</b>	<b>100%</b>
Gen. Gov. Expenses	48,277.06	549,653.17	373,190.00	373,190.00	147.29%	100.00%	84.21%
BMX Truck	-	427.80	-	15,000.00	2.85%	100.00%	0.07%
Bank Charges	-	20.00	-	-	-	100.00%	0.00%
Washington County Sherriff	-	360.00	15,000.00	15,000.00	2.40%	100.00%	0.06%
Class C Roads Expenses*	10,715.91	53,914.17	184,000.00	184,000.00	29.30%	100.00%	8.26%
Parks & Recreation Exp.**	3,824.41	39,952.73	34,500.00	34,500.00	115.81%	100.00%	6.12%
Cemetery Expenses	-	400.00	6,000.00	6,000.00	6.67%	100.00%	0.06%
Community Recreation	151.28	7,953.25	32,000.00	32,000.00	24.85%	100.00%	1.22%
Loan Payment Town Square	-	-	7,500.00	7,500.00	0.00%	100.00%	0%
<b>Total Expenses</b>	<b>62,968.66</b>	<b>652,681.12</b>	<b>652,190.00</b>	<b>667,190.00</b>	<b>97.83%</b>	<b>100.00%</b>	<b>100%</b>
<b>Net Revenue Over Exp.</b>	<b>16,283.35</b>	<b>384,682.53</b>		<b>193,760.00</b>			

## Break Down of Taxes Received Year to Date Compared to Budget

	<u>Actuals</u>	<u>YTD Actuals</u>	<u>YTD Budget</u>	<u>2023 Budget</u>	<u>Budget %</u>	<u>Budget %</u>	<u>% Total</u>
Property Tax Revenue	-	71,027.91	68,000.00	68,000.00	104.45%	100.00%	10.35%
Fee in Lieu (Vehicles)	-	3,458.47	3,000.00	3,000.00	115.28%	100.00%	0.50%
Property Tax Revenue (Delinquent)	-	3,573.03	1,000.00	1,000.00	357.30%	100.00%	0.52%
Sales and Use Tax	19,369.63	207,349.37	200,000.00	200,000.00	74.05%	100.00%	30.20%
Energy Tax (Rocky MT)	2,236.45	34,247.32	30,000.00	30,000.00	114.16%	100.00%	4.99%
Transient Room Tax	14,825.67	120,746.16	115,000.00	115,000.00	105.00%	100.00%	17.59%
Resort Tax	23,405.35	207,066.78	190,000.00	190,000.00	108.98%	100.00%	30.16%
Tax Recent, Art, Park	1,752.73	19,536.71	15,000.00	15,000.00	130.24%	100.00%	2.85%
Hwy Transit Tax	1,850.97	19,545.79	15,000.00	15,000.00	130.31%	100.00%	2.85%
<b>Total Taxes</b>	<b>63,440.80</b>	<b>686,551.54</b>	<b>637,000.00</b>	<b>637,000.00</b>	<b>107.78%</b>	<b>100.00%</b>	<b>100%</b>

### Break Down of General Expenses Year to Date Compared to Budget

Items	Actuals	YTD Actuals	YTD Budget	2023 Budget	Budget %	Budget %	% Total
ARPA Related Expense	-	30,307.30	-	-	-	100.00%	5.54%
Salaries/Wages	3,894.77	50,738.20	61,000.00	61,000.00	83.18%	100.00%	9.28%
Compensation-elected Officials	2,800.00	37,138.80	33,600.00	33,600.00	110.53%	100.00%	6.79%
P&Z Commissioners Stipend	1,600.00	21,147.00	19,200.00	19,200.00	110.14%	100.00%	3.87%
Employee Payroll Taxes-Gen. Gov.	630.80	9,277.88	21,000.00	21,000.00	44.18%	100.00%	1.70%
Book Subscriptions - Memberships	28.18	2,802.39	1,000.00	1,000.00	280.24%	100.00%	0.51%
Conference/Travel	54.69	4,358.10	6,000.00	6,000.00	72.64%	100.00%	0.80%
Public Notices/Advertising	28.05	4,704.26	1,400.00	1,400.00	336.02%	100.00%	0.86%
Computer/Web Support	1,216.39	22,682.15	10,000.00	10,000.00	226.82%	100.00%	4.15%
Public Exp & Supplies-Gen. Gov.	2,969.17	21,442.74	9,000.00	9,000.00	238.25%	100.00%	3.92%
Election Costs	-	-	-	-	0.00%	100.00%	0.00%
Equipment/Maintenance	-	12,674.69	-	-	0.00%	100.00%	2.32%
Utilities-Gen. Gov.	57.99	2,206.47	1,800.00	1,800.00	122.58%	100.00%	0.40%
Telephone-Gen. Gov.	-	1,152.74	2,200.00	2,200.00	52.40%	100.00%	0.21%
Attorney Expenses	6,720.00	77,919.50	40,000.00	50,000.00	155.84%	100.00%	14.25%
Attorney Expenses - Reimb.	-	-	2,000.00	2,000.00	0.00%	100.00%	0.00%
Engineering Expenses	-	52,177.75	7,000.00	7,000.00	745.40%	100.00%	9.54%
Audit Expenses	-	10,350.00	5,500.00	5,500.00	188.18%	100.00%	1.89%
Contract Labor - Gen. Gov.	1,474.47	17,585.18	12,000.00	12,000.00	146.54%	100.00%	3.22%
Building Inspector/Zoning	-	30,825.00	33,250.00	33,250.00	92.71%	100.00%	5.64%
Paying Wash. Co. Solid Waste-Exp	9,601.78	49,321.83	35,000.00	35,000.00	140.92%	100.00%	9.02%
DOPL Fees	-	-	240.00	240.00	0.00%	100.00%	0.00%
Insurance	9,504.80	13,756.58	25,000.00	25,000.00	55.03%	100.00%	2.52%
Bank Charges	-	605.27	3,000.00	3,000.00	20.18%	100.00%	0.11%
Misc. Charges and Services	-	362.42	1,000.00	1,000.00	36.24%	100.00%	0.07%
Capital Outlay - Equipment	7,695.69	73,116.92	8,000.00	8,000.00	913.96%	100.00%	13.38%
<b>Total General Government Expenses</b>	<b>48,277.06</b>	<b>546,653.17</b>	<b>338,190.00</b>	<b>348,190.00</b>	<b>157.00%</b>	<b>100.00%</b>	<b>100.00%</b>

**Break Down of Utility Fund Year to Date Compared to Budget**

	<b>Actuals</b>	<b>YTD Actuals</b>	<b>YTD Budget</b>	<b>2023 Budget</b>	<b>Budget %</b>	<b>Budget %</b>
Total Revenues - Utility Fund *	56,500.45	473,807.96	1,596,720.00	1,596,720.00	29.7%	100.00%
Total Water Dept. Expenses	<u>32,424.18</u>	<u>350,735.51</u>	<u>1,211,400.00</u>	<u>1,211,400.00</u>	<u>29.0%</u>	<u>100.00%</u>
Net Total Utility Fund	<b>24,076.27</b>	<b>123,072.45</b>	385,320.00	385,320.00	31.9%	100.00%

**\* Income and Expenses as a Percent of Total Income and Expenses**

## Income and Expenses

	<b>FYE 2018</b>	<b>FYE 2019</b>	<b>FYE 2020</b>	<b>FYE 2021</b>	<b>FYE 2022</b>	<b>FYE 2023</b>
Total Taxes	216,300.75	215,627.33	269,144.57	557,261.50	729,526.77	686,551.54
Licenses and Permits	76,699.55	52,188.16	57,011.87	80,138.76	141,285.92	86,371.38
Intergovernmental Revenue	229,829.74	127,395.01	73,372.76	74,899.16	68,694.01	146,648.51
Charges for Services	38,489.45	38,355.46	40,789.20	47,024.21	56,322.74	67,859.39
Miscellaneous Revenue	<u>25,134.87</u>	<u>35,867.60</u>	<u>56,371.07</u>	<u>27,587.69</u>	<u>26,265.97</u>	<u>49,932.83</u>
Total Revenue	586,454.36	469,433.56	496,689.47	786,911.32	1,022,095.41	1,037,363.65
<b>Expenses</b>						
General Government	227,662.71	274,072.57	255,785.83	310,881.96	369,101.04	550,100.97
Zion Canyon Police	15,966.13	-	-	-	-	360.00
Class C Roads	218,516.86	64,724.27	81,056.45	72,767.38	106,056.03	53,914.17
Parks & Recreation	32,956.03	55,576.41	49,249.65	57,927.41	95,686.60	39,952.73
Cemetery	1,061.70	1,586.54	1,532.64	2,061.64	2,664.99	400.00
Community Recreation	3,024.74	3,176.23	5,379.82	5,962.32	11,901.70	7,953.25
Department 80 (Loan Pmt.)	7,520.00	7,445.00	7,370.00	-	14,515.00	-
Budgeted Increase Fund Balance	-	-	-	-	-	-
Total Fund Expenditures	<u>506,708.17</u>	<u>406,581.02</u>	<u>400,374.39</u>	<u>449,600.71</u>	<u>599,925.36</u>	<u>652,681.12</u>
Net Revenue over Expenditures	79,746.19	62,852.54	96,315.08	337,310.61	422,170.05	384,682.53

### Utility Fund

Total Revenue	383,740.69	383,419.02	397,234.34	531,677.33	933,153.64	473,807.96
Total Expenses	<u>266,056.20</u>	<u>256,304.39</u>	<u>330,633.34</u>	<u>451,056.27</u>	<u>528,840.58</u>	<u>350,735.51</u>
Net Revenue over Expenses	117,684.49	127,114.63	66,601.00	80,621.06	403,131.06	123,072.45

### BMX

Income	22,253.55	24,887.95	12,467.94	26,509.10	22,635.33
Expenses	<u>20,248.61</u>	<u>27,951.09</u>	<u>14,572.41</u>	<u>23,802.94</u>	<u>12,100.72</u>
Net Revenue	2,004.94	(3,063.14)	(2,104.47)	2,706.16	10,534.61