

## All Funds Combined

Revenue	Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Actual FY 2025	Original FY 2025	Adjusted FY 2025	Original FY 2026	FY26 v FY25 %
<b>RESOURCES</b>									
Property Taxes	\$28,380,276	\$27,864,213	\$26,358,146	\$27,862,538	\$26,098,182	\$30,959,830	\$27,751,699	\$28,721,341	3.5%
Sales Tax	\$33,614,011	\$49,056,806	\$51,529,732	\$52,859,211	\$28,526,403	\$52,872,621	\$52,872,621	\$55,499,374	5.0%
Franchise Tax	\$3,253,431	\$3,526,041	\$4,368,710	\$4,096,926	\$2,302,182	\$4,782,816	\$4,782,816	\$4,296,909	-10.2%
Licenses	\$1,213,639	\$1,251,664	\$1,422,301	\$1,478,483	\$1,443,215	\$1,491,838	\$1,491,838	\$1,593,248	6.8%
Planning Building & Engineering Fees	\$5,005,364	\$5,683,951	\$6,631,063	\$6,527,305	\$8,953,657	\$7,740,327	\$7,740,327	\$9,092,476	17.5%
Special Event Fees	\$8,081	\$216,481	\$214,229	\$245,295	\$128,088	\$232,607	\$232,607	\$373,959	60.8%
Federal Revenue	\$11,071,350	\$5,819,607	\$18,340,954	\$7,217,231	\$1,393,184	\$14,121,660	\$19,380,757	\$23,040,787	18.9%
State Revenue	\$527,368	\$786,591	\$485,817	\$678,573	\$622,032	\$618,052	\$618,052	\$708,774	14.7%
County/SP District Revenue	\$1,171,385	\$2,034,782	\$382,160	\$4,012,773	\$1,251,836	\$1,746,139	\$1,746,139	\$2,515,370	44.1%
Water Charges for Services	\$22,597,344	\$21,922,162	\$22,538,675	\$25,851,894	\$22,306,723	\$27,663,316	\$27,663,316	\$31,664,816	14.5%
Transit Charges for Services	\$2,455,909	\$4,066,593	\$33,379	\$313,392	\$300,000	\$75,991	\$75,991	\$356,110	368.6%
Cemetery Charges for Services	\$19,787	\$27,621	\$25,162	\$37,217	\$15,904	\$61,817	\$61,817	\$88,341	42.9%
Recreation	\$4,241,522	\$4,638,424	\$4,672,032	\$4,974,559	\$3,904,950	\$4,947,929	\$4,947,929	\$5,871,383	18.7%
Ice	\$634,725	\$850,024	\$945,775	\$1,059,280	\$877,604	\$1,276,867	\$1,276,867	\$1,109,407	-13.1%
Other Service Revenue	\$54,964	\$57,542	\$73,704	\$78,756	\$53,989	\$95,595	\$95,595	\$138,230	44.6%
Library Fees	\$13,483	\$16,811	\$14,615	\$18,877	\$14,508	\$22,552	\$22,552	\$29,345	30.1%
Fines & Forfeitures	\$1,075,883	\$2,158,774	\$2,768,712	\$2,901,116	\$2,799,497	\$3,740,162	\$3,740,162	\$3,082,762	-17.6%
Misc. Revenues	\$3,620,970	\$1,106,110	\$12,552,813	\$13,851,111	\$2,552,954	\$13,467,356	\$13,467,356	\$10,156,475	-24.6%
Interfund Transactions (Admin)	\$6,495,085	\$7,284,491	\$8,478,974	\$9,039,648	\$5,963,724	\$9,189,783	\$9,273,321	\$9,189,783	-0.9%
Interfund Transactions (CIP/Debt)	\$13,194,041	\$15,815,649	\$15,025,910	\$14,829,896	\$8,971,794	\$11,962,397	\$11,962,397	\$11,957,747	0.0%
Special Revenues & Resources	\$8,106,934	\$2,014,065	\$1,981,567	\$1,004,512	\$1,301,296	\$1,744,377	\$1,744,377	\$774,859	-55.6%
Bond Proceeds							\$6,050,647		-100.0%
Beginning Balance	\$142,278,488	\$168,838,441	\$187,500,425	\$230,280,047		\$106,362,588	\$219,445,012	\$68,426,214	-68.8%
<b>TOTAL</b>	<b>\$289,034,038</b>	<b>\$325,036,843</b>	<b>\$366,344,855</b>	<b>\$409,218,641</b>	<b>\$119,781,721</b>	<b>\$295,176,622</b>	<b>\$416,444,197</b>	<b>\$268,687,710</b>	

### Expenditure Summary by Fund and Major Object (FY 2025 Adjusted Budget)

Description	Personnel FY 2025	Mat, Supplies, Services FY 2025	Capital FY 2025	Debt Service FY 2025	Contingency FY 2025	Sub - Total FY 2025	Interfund Transfer FY 2025	Ending Balance FY 2025	Total FY 2025
<b>Park City Municipal Corporation</b>									
011 GENERAL FUND	\$36,971,577	\$14,178,476	\$468,117	\$0	\$300,000	\$51,918,170	\$4,175,849	\$14,425,597	\$70,519,616
012 QUINNS RECREATION COMPLEX	\$1,329,372	\$432,633	\$1,000	\$0	\$0	\$1,763,005	\$0	\$-473,963	\$1,289,042
021 POLICE SPECIAL REVENUE FUND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35,773	\$35,773
022 DRUG CONFISCATIONS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$34,203	\$34,203
031 CAPITAL IMPROVEMENT FUND	\$0	\$0	\$114,392,852	\$0	\$0	\$114,392,852	\$4,174,675	\$2,751,168	\$121,318,695
038 EQUIPMENT REPLACEMENT CIP	\$0	\$0	\$3,072,540	\$0	\$0	\$3,072,540	\$0	\$394,718	\$3,467,258
051 WATER FUND	\$5,381,342	\$6,895,386	\$23,509,744	\$9,400,688	\$0	\$45,187,159	\$2,646,483	\$3,840,290	\$51,673,932
052 STORM WATER FUND	\$855,316	\$299,830	\$3,296,253	\$0	\$0	\$4,451,399	\$180,768	\$1,297,808	\$5,929,975
055 GOLF COURSE FUND	\$1,335,875	\$680,725	\$1,056,663	\$0	\$0	\$3,073,263	\$209,623	\$1,417,729	\$4,700,615
057 TRANSPORTATION & PARKING FUND	\$12,581,115	\$3,699,110	\$55,432,445	\$0	\$0	\$71,712,670	\$3,784,665	\$1,646,274	\$77,143,609
058 PARKING FUND	\$1,453,962	\$753,800	\$718,805	\$0	\$0	\$2,926,567	\$186,533	\$2,977,436	\$6,090,536
062 FLEET SERVICES FUND	\$1,613,204	\$2,399,450	\$6,205	\$0	\$0	\$4,018,859	\$0	\$393,032	\$4,411,891
064 SELF INSURANCE FUND	\$0	\$2,557,952	\$0	\$0	\$0	\$2,557,952	\$0	\$2,824,704	\$5,382,656
070 SALES TAX REV BOND - DEBT SVS FUND	\$0	\$0	\$0	\$6,969,266	\$0	\$6,969,266	\$0	\$26,011,160	\$32,980,426
071 DEBT SERVICE FUND	\$0	\$0	\$0	\$8,430,526	\$0	\$8,430,526	\$0	\$1,702,295	\$10,132,821
<b>Total Park City Municipal Corporation</b>	<b>\$61,521,762</b>	<b>\$31,897,362</b>	<b>\$201,954,624</b>	<b>\$24,800,480</b>	<b>\$300,000</b>	<b>\$320,474,229</b>	<b>\$15,358,596</b>	<b>\$59,278,224</b>	<b>\$395,111,049</b>
<b>Park City Redevelopment Agency</b>									
023 LOWER PARK AVE RDA SPECIAL REVENUE FUND	\$0	\$787,823	\$0	\$0	\$0	\$787,823	\$3,092,532	\$5,852,625	\$9,732,980
024 MAIN STREET RDA SPECIAL REVENUE FUND	\$0	\$5,000	\$0	\$0	\$0	\$5,000	\$0	\$1,210,198	\$1,215,198
033 REDEVELOPMENT AGENCY-LOWER PRK	\$0	\$0	\$4,375,676	\$0	\$0	\$4,375,676	\$2,784,590	\$367,211	\$7,527,477
034 REDEVELOPMENT AGENCY-MAIN ST	\$0	\$0	\$639,537	\$0	\$0	\$639,537	\$0	\$1,368,005	\$2,007,542
<b>Total Park City Redevelopment Agency</b>	<b>\$0</b>	<b>\$792,823</b>	<b>\$5,015,213</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,808,036</b>	<b>\$5,877,122</b>	<b>\$8,798,039</b>	<b>\$20,483,197</b>
<b>Municipal Building Authority</b>									
035 BUILDING AUTHORITY	\$0	\$0	\$500,000	\$0	\$0	\$500,000	\$0	\$349,951	\$849,951
<b>Total Municipal Building Authority</b>	<b>\$0</b>	<b>\$0</b>	<b>\$500,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$500,000</b>	<b>\$0</b>	<b>\$349,951</b>	<b>\$849,951</b>
<b>Park City Housing Authority</b>									
<b>Total Park City Housing Authority</b>									
<b>TOTAL</b>	<b>\$61,521,762</b>	<b>\$32,690,185</b>	<b>\$207,469,837</b>	<b>\$24,800,480</b>	<b>\$300,000</b>	<b>\$326,782,264</b>	<b>\$21,235,718</b>	<b>\$68,426,214</b>	<b>\$416,444,197</b>

## Expenditure Summary by Fund and Major Object (FY 2026 Budget)

Description	Personnel FY 2026	Mat, Supplies, Services FY 2026	Capital FY 2026	Debt Service FY 2026	Contingency FY 2026	Sub - Total FY 2026	Interfund Transfer FY 2026	Ending Balance FY 2026	Total FY 2026
<b>Park City Municipal Corporation</b>									
011 GENERAL FUND	\$37,618,295	\$13,731,074	\$437,467	\$0	\$250,000	\$52,036,836	\$4,129,524	\$15,380,398	\$71,546,758
012 QUINNS RECREATION COMPLEX	\$1,313,095	\$498,933	\$5,000	\$0	\$0	\$1,817,028	\$0	\$-1,167,647	\$649,381
021 POLICE SPECIAL REVENUE FUND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35,773	\$35,773
022 DRUG CONFISCATIONS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$71,367	\$71,367
031 CAPITAL IMPROVEMENT FUND	\$0	\$0	\$13,779,876	\$0	\$0	\$13,779,876	\$4,174,675	\$8,118,344	\$26,072,895
038 EQUIPMENT REPLACEMENT CIP	\$0	\$0	\$1,979,000	\$0	\$0	\$1,979,000	\$0	\$454,318	\$2,433,318
051 WATER FUND	\$4,971,338	\$7,414,022	\$8,135,350	\$9,405,237	\$0	\$29,925,947	\$2,637,521	\$3,179,836	\$35,743,304
052 STORM WATER FUND	\$855,455	\$300,630	\$406,513	\$0	\$0	\$1,562,598	\$180,648	\$1,609,185	\$3,352,431
055 GOLF COURSE FUND	\$1,306,251	\$784,425	\$356,505	\$0	\$0	\$2,447,181	\$209,504	\$1,440,135	\$4,096,820
057 TRANSPORTATION & PARKING FUND	\$13,144,702	\$2,413,048	\$12,698,632	\$0	\$0	\$28,256,382	\$3,756,653	\$14,959,149	\$46,972,184
058 PARKING FUND	\$1,502,881	\$704,200	\$80,000	\$0	\$0	\$2,287,081	\$186,533	\$3,641,375	\$6,114,989
062 FLEET SERVICES FUND	\$1,603,320	\$2,399,450	\$6,205	\$0	\$0	\$4,008,975	\$0	\$-435,143	\$3,573,832
064 SELF INSURANCE FUND	\$0	\$2,805,402	\$0	\$0	\$0	\$2,805,402	\$0	\$2,402,507	\$5,207,909
070 SALES TAX REV BOND - DEBT SVS FUND	\$0	\$0	\$0	\$6,964,616	\$0	\$6,964,616	\$0	\$27,028,687	\$33,993,303
071 DEBT SERVICE FUND	\$0	\$0	\$0	\$7,162,376	\$0	\$7,162,376	\$0	\$2,995,925	\$10,158,301
<b>Total Park City Municipal Corporation</b>	<b>\$62,315,337</b>	<b>\$31,051,185</b>	<b>\$37,884,548</b>	<b>\$23,532,229</b>	<b>\$250,000</b>	<b>\$155,033,299</b>	<b>\$15,275,058</b>	<b>\$79,714,209</b>	<b>\$250,022,566</b>
<b>Park City Redevelopment Agency</b>									
023 LOWER PARK AVE RDA SPECIAL REVENUE FUND	\$0	\$835,823	\$0	\$0	\$0	\$835,823	\$3,092,532	\$7,842,837	\$11,771,192
024 MAIN STREET RDA SPECIAL REVENUE FUND	\$0	\$50,000	\$0	\$0	\$0	\$50,000	\$0	\$1,197,453	\$1,247,453
033 REDEVELOPMENT AGENCY-LOWER PRK	\$0	\$0	\$145,000	\$0	\$0	\$145,000	\$2,784,590	\$639,753	\$3,569,343
034 REDEVELOPMENT AGENCY-MAIN ST	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,443,205	\$1,443,205
<b>Total Park City Redevelopment Agency</b>	<b>\$0</b>	<b>\$885,823</b>	<b>\$145,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,030,823</b>	<b>\$5,877,122</b>	<b>\$11,123,248</b>	<b>\$18,031,193</b>
<b>Municipal Building Authority</b>									
035 BUILDING AUTHORITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$633,951	\$633,951
<b>Total Municipal Building Authority</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$633,951</b>	<b>\$633,951</b>
<b>Park City Housing Authority</b>									
<b>Total Park City Housing Authority</b>									
<b>TOTAL</b>	<b>\$62,315,337</b>	<b>\$31,937,008</b>	<b>\$38,029,548</b>	<b>\$23,532,229</b>	<b>\$250,000</b>	<b>\$156,064,122</b>	<b>\$21,152,180</b>	<b>\$91,471,408</b>	<b>\$268,687,710</b>

## Change in Fund Balance

Fund	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Ori Budget FY 2025	Adjusted FY 2025	Var \$ FY24 v FY25 Adj Bud	Var % FY24 v FY25	Ori Budget FY 2026	Var \$ FY25 v FY26 Ori Bud	Var % FY25 v FY26
<b>Park City Municipal Corporation</b>										
011 GENERAL FUND	\$14,584,589	\$15,183,108	\$15,027,677	\$9,736,869	\$14,425,597	\$-602,080	-4%	\$15,380,398	\$954,801	7%
012 QUINNS RECREATION COMPLEX	\$0	\$0	\$0	\$-1,346,777	\$-473,963	\$-473,963		\$-1,167,647	\$-693,684	146%
021 POLICE SPECIAL REVENUE FUND	\$35,773	\$35,773	\$35,773	\$0	\$35,773			\$35,773		
022 DRUG CONFISCATIONS	\$23,168	\$23,168	\$23,168	\$11,035	\$34,203	\$11,035	48%	\$71,367	\$37,164	109%
031 CAPITAL IMPROVEMENT FUND	\$82,329,107	\$96,577,328	\$97,878,102	\$5,695,414	\$2,751,168	\$-95,126,934	-97%	\$8,118,344	\$5,367,176	195%
038 EQUIPMENT REPLACEMENT CIP	\$2,419,955	\$2,427,949	\$1,431,658	\$131,962	\$394,718	\$-1,036,940	-72%	\$454,318	\$59,600	15%
051 WATER FUND	\$10,575,595	\$28,146,222	\$17,488,143	\$319,407	\$3,840,290	\$-13,647,853	-78%	\$3,179,836	\$-660,454	-17%
052 STORM WATER FUND	\$3,106,148	\$2,942,190	\$3,605,317	\$1,177,581	\$1,297,808	\$-2,307,509	-64%	\$1,609,185	\$311,377	24%
055 GOLF COURSE FUND	\$2,807,041	\$2,122,432	\$2,434,996	\$1,036,586	\$1,417,729	\$-1,017,267	-42%	\$1,440,135	\$22,406	2%
057 TRANSPORTATION & PARKING FUND	\$33,005,887	\$39,409,102	\$36,074,923	\$6,861,302	\$1,646,274	\$-34,428,649	-95%	\$14,959,149	\$13,312,875	809%
058 PARKING FUND	\$887,427	\$1,879,829	\$2,569,389	\$3,044,300	\$2,977,436	\$408,047	16%	\$3,641,375	\$663,939	22%
062 FLEET SERVICES FUND	\$1,900,204	\$1,101,087	\$1,231,091	\$289,585	\$393,032	\$-838,059	-68%	\$-435,143	\$-828,175	-211%
064 SELF INSURANCE FUND	\$1,297,178	\$2,397,165	\$2,937,913	\$2,099,534	\$2,824,704	\$-113,209	-4%	\$2,402,507	\$-422,197	-15%
070 SALES TAX REV BOND - DEBT SVS FUND	\$26,404,276	\$26,426,750	\$24,736,751	\$24,482,916	\$26,011,160	\$1,274,409	5%	\$27,028,687	\$1,017,527	4%
071 DEBT SERVICE FUND	\$1,645,801	\$1,648,133	\$1,673,648	\$4,879,411	\$1,702,295	\$28,647	2%	\$2,995,925	\$1,293,630	76%
<b>Total Park City Municipal Corporation</b>	<b>\$159,870,959</b>	<b>\$220,320,236</b>	<b>\$207,148,549</b>	<b>\$58,419,125</b>	<b>\$59,278,224</b>	<b>\$-147,870,325</b>	<b>-454%</b>	<b>\$79,714,209</b>	<b>\$20,435,985</b>	<b>1,165%</b>
<b>Park City Redevelopment Agency</b>										
023 LOWER PARK AVE RDA SPECIAL REVENUE FUND	\$1,262,193	\$2,654,316	\$4,430,146	\$4,713,154	\$5,852,625	\$1,422,479	32%	\$7,842,837	\$1,990,212	34%
024 MAIN STREET RDA SPECIAL REVENUE FUND	\$1,460,076	\$1,138,237	\$1,159,879	\$338,875	\$1,210,198	\$50,319	4%	\$1,197,453	\$-12,745	-1%
033 REDEVELOPMENT AGENCY-LOWER PRK	\$3,281,547	\$3,649,297	\$4,297,945	\$3,011,956	\$367,211	\$-3,930,734	-91%	\$639,753	\$272,542	74%
034 REDEVELOPMENT AGENCY-MAIN ST	\$1,594,504	\$2,047,102	\$1,913,542	\$1,733,789	\$1,368,005	\$-545,537	-29%	\$1,443,205	\$75,200	5%
<b>Total Park City Redevelopment Agency</b>	<b>\$7,598,320</b>	<b>\$9,488,952</b>	<b>\$11,801,512</b>	<b>\$9,797,774</b>	<b>\$8,798,039</b>	<b>\$-3,003,473</b>	<b>-84%</b>	<b>\$11,123,248</b>	<b>\$2,325,209</b>	<b>113%</b>
<b>Municipal Building Authority</b>										
035 BUILDING AUTHORITY	\$453,416	\$470,859	\$494,951	\$1,180,859	\$349,951	\$-145,000	-29%	\$633,951	\$284,000	81%
<b>Total Municipal Building Authority</b>	<b>\$453,416</b>	<b>\$470,859</b>	<b>\$494,951</b>	<b>\$1,180,859</b>	<b>\$349,951</b>	<b>\$-145,000</b>	<b>-29%</b>	<b>\$633,951</b>	<b>\$284,000</b>	<b>81%</b>