



# **Fiscal Year 2023-2024**

## **Midvale City, Utah**

### **Final Budget**



**July 1, 2023 to June 30, 2024**



# Midvale City, Utah

## Final Budget

### Fiscal Year 2023-2024

Prepared by:  
Midvale City Administration  
7505 S Holden St  
Midvale, UT 84047-7180





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Midvale City  
Utah**

For the Fiscal Year Beginning

**July 01, 2021**

*Christopher P. Morrell*

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Midvale City, Utah for its annual budget for the fiscal year beginning July 1, 2021.

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# Introduction





# Elected Officials and Leadership Team

## Elected Officials



Mayor Marcus Stevenson



Councilmember Quinn Sperry  
District 1



Councilmember  
Paul Glover  
District 2



Councilmember  
Heidi Robinson  
District 3



Councilmember Bryant Brown  
District 4



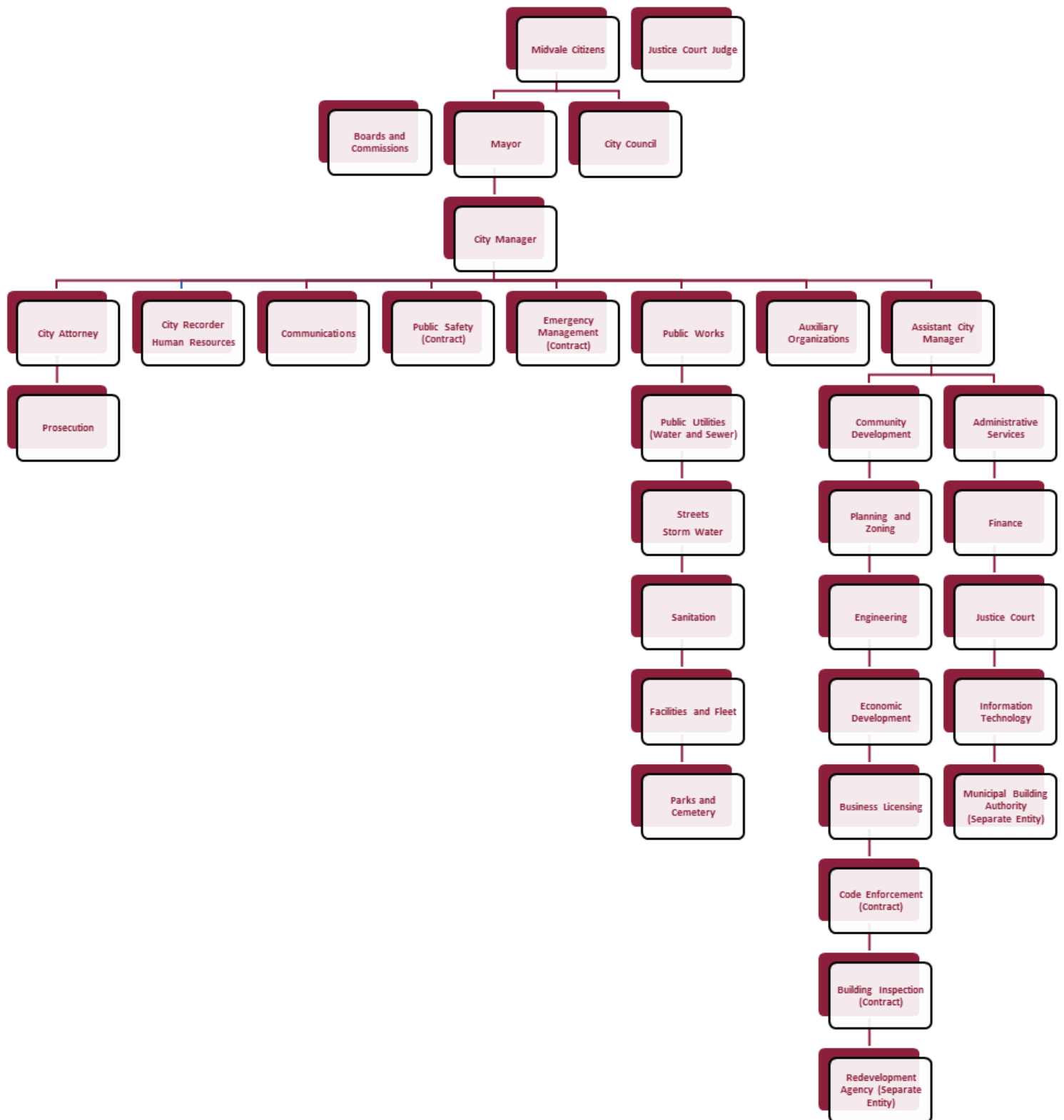
Councilmember Dustin Gettel  
District 5

## Leadership Team

City Manager .....	Matt Dahl
Assistant City Manager.....	Nate Rockwood
City Attorney .....	Garrett Wilcox
City Recorder/HR Director .....	Rori Andreason
Communications Director.....	Laura Magness
Public Works Director.....	Glen Kennedy
Community Development Director .....	Adam Olsen
Administrative Services Director .....	Mariah Hill



# Organizational Chart



# City Manager's Budget Message



## OVERVIEW

The annual budget is a tool that looks to the past, present, and future in order to communicate the values of our city, guide its operations, and allocate resources. The work of preparing the budget is not

done in a vacuum, rather it incorporates a year's worth of data, public input, policy maker priorities, regulatory changes, strategic plans, and other factors in an effort to create policies that balance the aspirations of the community with resource and regulatory limitations. It is with this balance in mind that the Midvale City staff approach the preparation of the annual budget.

The past three years have seen significant economic uncertainty. In light of this uncertainty, Midvale City has prepared its annual budgets with caution by limiting funding requests, assessing and restructuring departmental budgets, and using conservative estimates for revenue growth. This approach, coupled with Midvale's resilient economy, allowed the City to maintain year-to-year stability. However, ongoing inflation and interest rate increases are starting to impact sales tax revenue, which is the single biggest revenue source for the City. The past two years saw double digit annual growth in sales tax, but we anticipate no increase in Fiscal Year 2024. In addition to flat revenue growth, we are still seeing increased expenses associated with aging infrastructure, employee retention, increased demand for services, and inflation. As a result of these inflationary pressures, everything from basic services to long-term capital projects have become more expensive to provide. This escalation in prices has also been reflected in increased fees from our partners that provide sanitation, water, sewer,

law enforcement, and other basic services. The most impactful of these increases come from the Unified Police Department, which has increased Midvale's budgeted contract amount by \$600,121. Midvale continues to feel labor market pressure, as the public and private sector compete for talented and experienced staff. While nearly fully staffed, 40% of Midvale's employees have been with the City for three years or less, resulting in ongoing work to train and integrate staff. It is in this environment of slow revenue growth and rising expenses that Midvale City staff developed the Fiscal Year 2024 Budget.

In an effort to balance the aspirations of the community with the unique challenges of Fiscal Year 2024, we have prepared the Budget with the goals of maintaining current service levels, supporting employee retention, planning for long-term capital projects, and adapting to inflationary pressures. Even with these modest goals for the next fiscal year, Midvale City staff has struggled to find the resources to cover the anticipated cost increases in Fiscal Year 2024. Midvale has a tradition of running a lean organization and being fiscally responsible. It is with fiscal responsibility in mind that we have decided to recommend a property tax increase for Fiscal Year 2024. A property tax increase would allow the city to fund the anticipated expenses through on-going revenue and limit the use of one-time funds (e.g., fund balance) for operations, which would exacerbate this year's fiscal challenges, and push them to the future. Additionally, the property tax increase would allow the City to absorb the increases from our partner organizations, especially the Unified Police Department, while limiting the impact on the General Fund's ability to pay for basic services. I believe that as you review the Fiscal Year 2024 Budget, you will find that great effort has gone into ensuring that Midvale City will continue its legacy as a good steward of the public funds, while also meeting the needs of our residents and businesses.

# City Manager's Budget Message

## FISCAL YEAR 2024 FINAL BUDGET

I am presenting for your consideration the Midvale City Corporation budgets for Fiscal Year 2024. These budgets will be filed as required by Utah Code Annotated (UCA) Title 10-6-111. This letter, along with the accompanying budget book, will explain and give detail to the City's budgets along with the financial policies used to develop our revenue and expenditure projections for the coming fiscal year. These budgets were put together by Midvale City management and staff using the best information available for on-going and one-time revenues, as well as Fiscal Year 2023 year-end expenditure projections.

## GENERAL FUND HIGHLIGHTS

As required by law, the General Fund is balanced and as such, meets the basic service level needs of the community. As we go through each department's budget, staff will provide details on any significant proposed changes in funding or service levels. In light of the uncertainties going into Fiscal Year 2024 and the goals for the budget, Midvale's Senior staff was asked to exercise restraint in their funding requests, especially if the requests expand programs or service level. There were two significant exceptions to this approach, including an increase in employee wages and the addition of a full-time facilities technician.

Midvale City's greatest resource are our highly trained and dedicated employees. They provide the services that our residents and businesses need. Midvale City has taken several steps to work to improve employee retention, in response to inflation, the budget includes a proposal for a 5% cost of living increase (COLA) and a 1% merit increase for all employees. The cost of the COLA and merit increase is \$236,961 in the General Fund. The Budget also includes wage adjustments for five employees to en-

sure that Midvale City remains competitive in the market. These market adjustments will cost \$23,597.

The budget includes a \$96,193 proposal for a full-time facilities technician. \$63,290 will be paid for through the General Fund, with the remainder being paid through other funds. Midvale's fleet and facilities are maintained by a staff of five, including its division manager, mechanic, facilities technician, and two janitors. The proposed position would be expected to assist in vehicle and building maintenance, as well as providing coverage for existing staff during vacations or other absences.

In addition to the funding requests from Midvale City staff, the largest increase was made by the Unified Police Department (UPD), of which Midvale City is a member entity. The annual fee Midvale City pays as a member of UPD covers the cost of operating the Midvale police precinct, as well as a portion of UPD's shared services (e.g., SWAT, VCU, Mental Health Unit, Etc.). The cost of the shared services is spread among the UPD member communities through a contractual formula. For Fiscal Year 2024, Midvale's budgeted contract amount has increased \$600,121; the annual member assessment is \$11,951,605. Law enforcement is the largest expense in the General Fund; the size of the assessment increases that Midvale has absorbed in Fiscal Years 2022 and 2023, as well as what is proposed for Fiscal Year 2024 has impacted Midvale's ability to expand service levels in other parts of the organization.

In addition to the funding requests, the other significant general fund adjustment that we are proposing will impact revenue. We are proposing a 3.36% property tax increase. This increase would result in approximately a \$7 annual increase in property taxes for an average home in Midvale. A property tax increase would allow the city to fund the anticipated expenses through on-going revenue and limit the use of one-

# City Manager's Budget Message

average home in Midvale. A property tax increase would allow the city to fund the anticipated expenses through on-going revenue and limit the use of one-time funds (e.g., fund balance) for operations, which would exacerbate this year's fiscal challenges and push them to the future. Additionally, the property tax increase would allow the City to absorb the increases from our service-providing partners, especially the Unified Police Department, while limiting the impact on the General Fund's ability to pay for basic services.

## **WATER FUND**

Midvale City is committed to the highest level of service for the distribution of clean and safe water to our 36,000 residents. In addition to the basic services provided by the Water Department, Midvale City is in the early stages of implementing the 2021 Water Master Plan. The 2021 Water Master Plan proposed a multi-year program of water system upgrades and expansion, as well as an increase in annual maintenance. The implementation of these projects will be the focus of the Water Department in Fiscal Year 2024. In addition to the cost of implementing the master plan, the Water Fund will also cover an additional \$154,000 in water usage fees from Jordan Valley Water Conservation District

## **SEWER FUND**

In Fiscal Year 2022, Midvale City conducted a fee study to determine how to fund the operations and projects required to maintain the service level provided by the Sewer Fund. Following the completion of the study, Midvale City approved a new fee structure to support progress in completing the requisite projects. With the new resources provided by the rate increase, staff will focus on general sewer line replacement and catching up on deferred maintenance. The largest request this year in the Sewer Fund comes

from South Valley Water Reclamation (SVWR), of which Midvale is a member. A portion of the wastewater generated by Midvale residents and businesses are processed and discharged by SVWR. As a member, Midvale City has responsibility for a portion of the capital expenses for maintaining and expanding SVWR facilities. This year Midvale City received a schedule of capital projects, which included the timing for when funding for the projects will need to be provided. In anticipation of the expenses, Midvale is proposing to allocate \$381,841 to meet our funding requirements.

## **STORM WATER UTILITY FUND**

Midvale's storm water system is antiquated and in need of significant repairs. Maintaining the system in its current condition is inefficient and labor intensive. During Fiscal Year 2024, the Storm Water Fund will undergo a master plan and fee rate analysis with the goal of creating a strategy for upgrading the system and ensuring compliance with all state and federal regulations. No new major expenditures are proposed for Fiscal Year 2024, with the focus of staff being to provide a basic service level and completing the master plan.

## **STREET LIGHT UTILITY FUND**

The Street Light Utility Fund collects street light user fees, which are used to pay debt service on the Series 2013 Bond and street lighting expenses, such as electricity and maintenance. The bonds will be paid off in Fiscal Year 2024.

## **SANITATION FUND**

The Sanitation Fund is anticipated to face significant cost increases related to fee increases from Midvale City's sanitation services providers. ACE Disposal's fee to Midvale City is tied to the December 2022

# City Manager's Budget Message

Western Consumer Price Index (CPI), which had a 7.1% increase. This will result in an increase of \$63,056 for waste disposal services. Additionally, the Trans-Jordan Landfill has increased their per ton tipping fee by \$2.00 per ton, which is a 10% increase. These contractual fee increases, coupled with other smaller operational increases, would result in a shortfall in the Sanitation fund without a commiserate increase in revenue. Therefore, a 10.6% increase in sanitation fees is proposed to cover this year's increase in cost and to address the 3.5% increase from Fiscal Year 2023 that was funded through fund balance.

## TELECOMMUNICATION FUND

This fund was established to cover the UTOPIA/UIA costs and is basically a "pass-through" where funding is transferred from the General Fund to cover debt pledge payments. UIA will have fulfilled its repayment of the City's advance for operations in Fiscal Year 2022. This repayment has allowed the City to maintain a steady level of General Fund subsidies as the UTOPIA debt service pledge increases 2% per year. UIA is anticipated to provide a distribution in Fiscal Year 2024 of \$266,187, which will cover the interest increase and a portion of debt pledge principal, which will free up additional funding for other projects and programs in the General Fund.

## INTERNAL SERVICE FUNDS

The City operates a Fleet Fund, where operations and replacement costs are assessed to all City departments that use vehicles. Through this framework, operating funds are available in the Fleet Fund that eliminate the need to lease vehicles or borrow to purchase vehicles, which smooth annual operating budgets. In Fiscal Year 2024, the City proposes to replace two of its vehicles and four pieces of equipment.

The City also has an Information Technology Internal Service Fund. Departments contribute annually for maintenance of computers and for the replacement of hardware at the end of its useful life. The Information Technology Internal Service Fund also covers the cost of cyber security and the maintenance of the core technology infrastructure of the city. In addressing its basic service of supporting the replacement of hardware and software, the Information Technology Internal Service fund is requesting \$59,600 and \$57,199 respectively.

## CAPITAL IMPROVEMENT PROJECT FUND (CIP)

The following projects are recommended for this year's Capital Improvement Program:

Bridge over the Salt Lake and Jordan Canal on 8000 South	\$115,090
Facility Maintenance Funds	\$95,425
Transportation Master Plan/Impact Fee Study	\$160,000
UDOT Canal Trails	\$925,000
Recreation Center	\$200,000
General Plan Update	\$150,000
City-Wide Mural Program	\$20,000
Main Street Infrastructure	\$100,000
Pavement Management	\$840,000
Sidewalk, Curb, Gutter Replacement	\$210,000
HB244 Regionally Significant Transportation Project	\$500,000
<b>TOTAL</b>	<b>\$3,315,515</b>

Many of the proposals are partial funding requests, with the expectation of additional funding requests in future years.



# City Manager's Budget Message

## MUNICIPAL BUILDING AUTHORITY (MBA)

The City's Municipal Building Authority (MBA) issued bonds in 2012 to build the new City Hall and Justice Court, and fund the city-wide street lighting project, along with park improvements. The main function of the MBA is to collect rent payments from the General Fund and Street Lighting Fund to service the debt.

In addition, the MBA owns the Midvale Boys and Girls Club and the Head Start buildings, and collects rent revenue of \$94,300 per year, which helps to offset the cost of debt service. The total budget for the MBA this year is \$676,032, a decrease of \$5,237.

## DEBT SERVICE FUND

The Debt Service Fund was created in Fiscal Year 2022. This fund is used to account for the debt service payments of all City debt, excluding Enterprise Fund debt. These debt service payments were previously accounted for in the General Fund. During Fiscal Year 2021, the City issued a State Infrastructure Bank (SIB) loan for the CHG parking structure project. Loan payments received from the developer will be used to make debt service payments to the State of Utah. In fiscal year 2022, the City Issued a SIB loan for a parking structure at the new Zions Bank building in the Jordan Bluffs Project Area. Loan payments will be paid by tax increments generated by the Zions Bank development.

## RECOMMENDED FISCAL YEAR 2024 FINAL BUDGETS

General Fund	\$25,173,913
Debt Service Fund	\$1,829,187
Capital Projects Fund	\$3,315,515
Water Fund	\$14,634,377
Sewer Fund	\$5,326,372
Storm Water Fund	\$2,373,112

Street Lighting Fund	\$401,848
Sanitation Fund	\$1,506,298
Telecommunications Fund	\$982,399
<b>TOTAL</b>	<b>\$55,543,021</b>

## PUBLIC HEARING

A public hearing for the Fiscal Year 2024 Final Budget was held on June 6, 2023, at 7:00pm. I appreciate the thoughtful considerations you've shown throughout the process that have contributed to the development of the budget. I look forward to working with you to finalize the budget and set the priorities for Fiscal Year 2024. Through your leadership and the hard work of our staff, I know this next year will be great for our community.

Thank you for your support.

Sincerely,



Matt Dahl  
City Manager



# Community Profile

Midvale City, incorporated in 1909, covers a land area of approximately 5.8 square miles. The City lies in the middle of Salt Lake County, with the state's capitol, Salt Lake City, located approximately 11 miles north. The U.S. Census Bureau estimates Midvale's population to be 35,637.

## HISTORY

The beginning of Midvale City was marked with agricultural neighborhoods on the eastern part of the City, and mining and milling settlements in the western part of the City. The eastern part of the City, known as Union, was annexed into Midvale City in 1998. At the time, this was the largest annexation in Utah history.

The western portion of Midvale City began as a center of mining and industry. Settlement began in 1851, which expanded in the 1870's as a result of mining in Bingham Canyon (located in the Oquirrh Mountains) and the coming of the railroad. This area became known as Bingham Junction, and was an important midpoint between mining in Little Cottonwood Canyon to the east and Bingham Canyon to the west. At one point, Midvale City was home to five lead and copper smelters, which processed copper from 1902-1907, and lead from 1905-1958.

In 1991 the Environmental Protection Agency placed the Bingham Junction property on the Agency's list of top priority Superfund sites due to the contamination of soil and groundwater the mining operations caused. By 2007 the majority of cleanup had been completed. In order to spur future growth in the area, two Redevelopment Agency Project Areas have been created—Bingham Junction and Jordan Bluffs. Bingham Junction has turned into a successful model of redevelopment, going from an assessed value of \$3.8 million to an assessed value of over \$600 million. The Jordan Bluffs Project Area, which covers the area of the former Sharon Steel ore processing and milling

site, has just begun its transformation and vertical construction began in 2018.

## EDUCATIONAL OPPORTUNITIES

There are a number of higher education institutions located in the state, many of which are located close to Midvale City. These include Brigham Young University, Utah Valley University, University of Utah, Utah State University, Weber State University, Southern Utah University, Snow College, Dixie State University, and Salt Lake Community College. Canyons School District is located within the City's boundaries. The school district is committed to refurbishing or reconstructing older schools within Midvale. For example, Midvale Elementary has been rebuilt, and the school district is in the process of rebuilding Hillcrest High School.

## ECONOMIC/DEMOGRAPHIC PROFILE

Demographic data from the United States Census Bureau shows the following information about Midvale City:

		State of	
Population	Midvale	Utah	
2022 (July 1, 2022) (estimate)	35,637	3,380,800	
2010 Census	27,964	2,763,885	
Percent Change 2010-2020	27.4%	22.3%	
		State of	
Race	Midvale	Utah	
White	74.7%	90.3%	
Black or African American	2.9%	1.5%	
American Indian or Alaska Native	0.3%	1.6%	
Asian	4.1%	2.7%	
Native Hawaiian and Other Pacific Islander	2.7%	1.1%	
Two or More Races	9.4%	2.8%	
Hispanic or Latino	18.2%	14.8%	
White Alone, Not Hispanic or Latino	66.1%	77.2%	
		State of	
Age	Midvale	Utah	
Persons Under 5 Years	7.7%	7.1%	
Persons Under 18 Years	24.3%	28.4%	
Persons 65 Years and Over	8.6%	11.7%	
Female Persons	49.8%	49.4%	
		State of	
Education	Midvale	Utah	
High School Graduate or Higher	92.1%	93.1%	
Bachelor's Degree or Higher	32.2%	35.4%	
		State of	
Income	Midvale	Utah	
Median Household Income (2020)	\$ 65,897	\$ 79,133	
Per Capita Income in Past 12 Months	\$ 33,236	\$ 33,378	
Persons in Poverty	9.7%	8.6%	

# Community Profile

In addition, here is more detailed information regarding the City's economic and demographic statistics:

Year	Population	Personal Income (Federal AGI)	Per Capita Personal Income	Unemployment Rate
2022	35,637	-*	-*	2.5%
2021	36,028	893,009,447	24,787	3.2%
2020	34,124	822,146,189	24,093	7.1%
2019	33,506	782,772,888	23,362	3.0%
2018	33,208	737,492,670	22,208	3.3%
2017	33,035	701,442,593	21,233	3.5%
2016	32,613	705,267,157	21,625	3.3%
2015	31,725	658,848,428	20,767	4.0%
2014	30,764	602,273,191	19,577	3.9%
2013	30,245	576,446,464	19,059	4.7%
2012	28,621	553,047,343	19,323	5.5%
2011	28,269	528,728,113	18,703	7.6%
2010	29,363	502,422,374	17,111	8.3%

**Notes\*:**

2022 Data was not available as of the date of this report.

## PRINCIPAL EMPLOYERS

The top employers for fiscal year 2022 are as follows:

Employer	Employees	Rank
CHG COMPANIES, INC.	500-999	1-3
OVERSTOCK COM INC	500-999	1-3
IHC SUPPLY CHAIN CENTER	500-999	1-3
CUPERTINO ELECTRIC INC	250-499	4-7
FLSMIDTH INC.	250-499	4-7
SAVAGE SERVICES	250-499	4-7
TOPGOLF PAYROLL SERVICES, LLC	250-499	4-7

In addition, the City has an additional 24 firms employing 100-249 employees. The City has a very robust and expanding employer base.

## ECONOMIC DEVELOPMENT

The City recognizes the need to maintain and develop the City's economic base to provide necessary services, such as roads, recreation, and public safety, to its citizens.

The City has a mix of retail, light manufacturing, professional office, and commercial space. With its location in the middle of Salt Lake County, and located along I-15 and boasting numerous light rail stops, Midvale City is an attractive location for many business types. In fact, the City's motto is "In the Middle of Everything."

Much of the recent growth has occurred in the City's Redevelopment Agencies, in particular the Bingham Junction Project Area and Jordan Bluffs Project Area. Formerly an EPA Superfund Site, the Bingham Junction project area encompasses 390 acres in the northwest part of the City. Over the past 14 years, the area has gone from an assessed value of \$3.8 million to over \$600 million. The Jordan Bluffs project area has had significant infrastructure investments made and is now seeing increased residential and commercial interest in the area. The RDA's are an important component for redeveloping these areas, as there are extraordinary costs associated with developing these former Superfund sites.

# Budget and Financial Overview



# Changes Since Tentative Budget

## Midvale City FY2024 Changes Since Tentative Budget

### Fund 10 - General Fund

Account Description	FY2023 Amended	FY2024 Tentative	FY2024 Final	Difference	Percent Change
<b>Revenues:</b>					
Property Taxes <sup>1</sup>	2,917,185	3,211,821	3,087,606	(124,215)	-3.87%
Homeless Shelter Funding	1,800,000	2,300,000	2,610,000	310,000	13.48%
Admin fee - Streetlighting	32,025	31,519	33,196	1,677	5.32%
Use of Fund Balance <sup>2</sup>	1,743,131	359,000	16,243	(342,757)	-95.48%
Total Revenue Changes	\$ 6,492,341	\$ 5,902,340	\$ 5,747,045	\$ (155,295)	-2.63%
<b>TOTAL PROPOSED REVENUES</b>	<b>\$ 26,683,928</b>	<b>\$ 25,329,208</b>	<b>\$ 25,173,913</b>	<b>\$ (155,295)</b>	<b>-0.61%</b>

### Expenditures:

I.T. Department Charges - All Depts	153,367	117,607	119,492	1,885	1.60%
Unified Police Department Contract	11,351,484	12,061,841	11,951,605	(110,236)	-0.91%
City Attorney - Overtime	-	3,000	5,000	2,000	66.67%
Human Resources - Software	8,000	1,800	3,900	2,100	116.67%
Recorder - Election Supplies <sup>3</sup>	-	30,000	52,000	22,000	73.33%
IT - Salaries <sup>4</sup>	385,542	412,507	325,417	(87,090)	-21.11%
IT - Benefits <sup>4</sup>	174,066	172,339	139,152	(33,187)	-19.26%
IT - Professional Services <sup>4</sup>	47,525	50,325	56,325	6,000	11.92%
IT - Network Equipment <sup>4</sup>	5,000	5,000	47,000	42,000	840.00%
IT - Software <sup>1</sup>	22,900	2,000	19,920	17,920	896.00%
Transfers to Telecomm Fund	702,484	714,299	695,612	(18,687)	-2.62%
Total Expenditure Changes	\$ 12,850,368	\$ 13,570,718	\$ 13,415,423	\$ (155,295)	-1.14%
<b>TOTAL PROPOSED EXPENDITURES</b>	<b>\$ 26,683,928</b>	<b>\$ 25,329,208</b>	<b>\$ 25,173,913</b>	<b>\$ (155,295)</b>	<b>-0.61%</b>

1. 2.8 % New Growth and 3.4% Property Tax Increase

2. One-Time IT Security Software

3. GO Bond Election Costs

4. IT Department Reorganization

### Fund 41 - Capital Projects Fund

Account Description	FY2023 Amended	FY2024 Tentative	FY2024 Final	Difference	Percent Change
<b>Revenues:</b>					
UDOT Grant	-	-	600,000		
WFRC Grant	105,000	105,000	170,000	65,000	61.90%
TRCC Grant	-	-	240,000	240,000	0.00%
Use of Fund Balance	1,736,747	505,515	805,515	300,000	59.35%
Total Revenue Changes	\$ 1,841,747	\$ 610,515	\$ 1,815,515	\$ 1,205,000	197.37%
<b>TOTAL PROPOSED REVENUES</b>	<b>\$ 4,329,347</b>	<b>\$ 2,110,515</b>	<b>\$ 3,315,515</b>	<b>\$ 1,205,000</b>	<b>57.10%</b>
<b>Expenditures:</b>					
Transportation Master Plan	80,000	-	160,000	160,000	0.00%
Main Street Utility Upgrades	10,000	-	100,000	100,000	0.00%
UDOT Canal Trail Project	75,000	-	925,000	925,000	0.00%
Midvale Mural Program	23,000	-	20,000	20,000	0.00%
Total Expenditure Changes	\$ 188,000	\$ -	\$ 1,205,000	\$ 1,205,000	0.00%
<b>TOTAL PROPOSED EXPENDITURES</b>	<b>\$ 4,329,347</b>	<b>\$ 2,110,515</b>	<b>\$ 3,315,515</b>	<b>\$ 1,205,000</b>	<b>57.10%</b>

# Changes Since Tentative Budget

Midvale City FY2024 Changes Since Tentative Budget					
Fund 51 - Water Fund					
Account Description	FY2023 Amended	FY2024 Tentative	FY2024 Final	Difference	Percent Change
<b>Revenues:</b>					
Reconnection Fees	46,350	46,350	10,000	(36,350)	-78.43%
Impact Fees	152,395	-	152,395	152,395	0.00%
Proceeds from sale of bonds <sup>2</sup>	5,300,000	5,300,000	7,855,500	2,555,500	48.22%
Total Revenue Changes	\$ 5,498,745	\$ 5,346,350	\$ 8,017,895	\$ 2,671,545	49.97%
<b>TOTAL PROPOSED REVENUES</b>	<b>\$ 14,384,341</b>	<b>\$ 12,374,143</b>	<b>\$ 15,045,688</b>	<b>\$ 2,671,545</b>	<b>21.59%</b>
<b>Expenditures:</b>					
Salaries	787,915	738,768	712,003	(26,765)	-3.62%
Overtime	20,000	18,100	20,500	2,400	13.26%
Benefits	395,412	367,082	357,480	(9,602)	-2.62%
General Operating <sup>1</sup>	33,652	13,900	27,900	14,000	100.72%
IT Equipment	7,910	12,863	13,006	143	1.11%
Meters & Related Supplies	53,985	13,000	55,000	42,000	323.08%
Electricity	247,200	177,600	192,600	15,000	8.45%
Wholesale Water	1,620,000	1,680,000	1,773,900	93,900	5.59%
JVWCD Storage	96,000	38,400	96,000	57,600	150.00%
Generator Maintenance	3,700	3,700	4,300	600	16.22%
Miscellaneous Services	7,500	46,700	7,500	(39,200)	-83.94%
Bond Issuance Costs <sup>2</sup>	106,000	106,000	335,500	229,500	216.51%
Water Master Plan Projects <sup>2</sup>	5,261,364	5,261,364	7,515,979	2,254,615	42.85%
Total Expenditure Changes	\$ 8,640,638	\$ 8,477,477	\$ 11,111,668	\$ 2,634,191	31.07%
<b>TOTAL PROPOSED EXPENDITURES</b>	<b>\$ 12,444,728</b>	<b>\$ 11,994,186</b>	<b>\$ 14,974,303</b>	<b>\$ 2,980,117</b>	<b>24.85%</b>

1. Includes Uniforms, Subscriptions & Memberships, Education & Travel, and Med/Safety Supplies

2. Updated Bond and CIP Projects

Fund 52 - Sewer Fund					
Account Description	FY2023 Amended	FY2024 Tentative	FY2024 Final	Difference	Percent Change
<b>Revenues:</b>					
Proceeds from sale of bonds <sup>2</sup>	\$ 1,500,000	\$ 1,500,000	\$ 1,744,500	\$ 244,500	16.30%
Total Revenue Changes	\$ 1,500,000	\$ 1,500,000	\$ 1,744,500	\$ 244,500	16.30%
<b>TOTAL PROPOSED REVENUES</b>	<b>\$ 5,320,581</b>	<b>\$ 5,150,331</b>	<b>\$ 5,394,831</b>	<b>\$ 244,500</b>	<b>4.75%</b>
<b>Expenditures:</b>					
Salaries	450,211	518,565	513,930	(4,635)	-0.89%
Overtime	6,000	6,200	14,000	7,800	125.81%
Benefits	235,337	277,215	275,504	(1,711)	-0.62%
General Operating <sup>1</sup>	13,090	4,400	11,115	6,715	152.61%
Maintenance & Supplies	16,480	8,600	18,600	10,000	116.28%
IT Equipment	3,837	5,785	5,866	81	1.40%
Electricity	26,780	17,200	23,200	6,000	34.88%
Professional Services	122,142	12,100	25,000	12,900	106.61%
SCADA System	5,000	-	5,000	5,000	0.00%
SVWRF Sewer Operations	1,140,000	1,077,900	1,401,888	323,988	30.06%
SVWRF Capital Contributions	321,518	574,890	381,841	(193,049)	-33.58%
Sewer Line Replacement <sup>2</sup>	164,160	247,470	164,160	(83,310)	-33.66%
Infrastructure Maintenance <sup>2</sup>	200,000	105,000	-	(105,000)	-100.00%
Sewer Master Plan Projects <sup>2</sup>	-	-	1,670,000	1,670,000	0.00%
Bond Issuance Costs <sup>2</sup>	30,000	30,000	445,000	415,000	1383.33%
Total Expenditure Changes	\$ 2,734,555	\$ 2,885,325	\$ 4,955,104	\$ 2,069,780	71.73%
<b>TOTAL PROPOSED EXPENDITURES</b>	<b>\$ 4,032,119</b>	<b>\$ 4,034,932</b>	<b>\$ 5,326,372</b>	<b>\$ 1,291,440</b>	<b>32.01%</b>

1. Includes Uniforms, Subscriptions & Memberships, Education & Travel, and Med/Safety Supplies

2. Updated Bond and CIP Projects

# Changes Since Tentative Budget

## Midvale City FY2024 Changes Since Tentative Budget

### Fund 54 - Storm Water Fund

Account Description	FY2023 Amended	FY2024 Tentative	FY2024 Final	Difference	Percent Change
<b>Revenues:</b>					
Contribution from Fund Balance	-	-	143,701	143,701	0.00%
Total Revenue Changes	\$ -	\$ -	\$ 143,701	\$ 143,701	0.00%
<b>TOTAL PROPOSED REVENUES</b>	<b>\$ 2,203,911</b>	<b>\$ 2,229,411</b>	<b>\$ 2,373,112</b>	<b>\$ 143,701</b>	<b>6.45%</b>
<b>Expenditures:</b>					
Salaries	585,905	625,774	624,603	(1,171)	-0.19%
Overtime	4,000	4,000	10,000	6,000	150.00%
Benefits	342,815	361,243	360,777	(466)	-0.13%
General Operating <sup>1</sup>	11,150	6,400	11,000	4,600	71.88%
IT Equipment	7,704	7,851	7,974	123	1.57%
Equipment, Supplies & Maint	36,050	30,600	35,600	5,000	16.34%
Electricity	3,090	2,400	2,700	300	12.50%
Professional Services <sup>2</sup>	35,000	8,500	70,500	62,000	729.41%
UPDES	35,150	3,600	33,600	30,000	833.33%
Total Expenditure Changes	\$ 1,060,864	\$ 1,050,368	\$ 1,156,754	\$ 106,386	10.13%
<b>TOTAL PROPOSED EXPENDITURES</b>	<b>\$ 2,203,911</b>	<b>\$ 2,266,726</b>	<b>\$ 2,373,112</b>	<b>\$ 106,386</b>	<b>4.69%</b>

1. Includes Uniforms, Education & Travel, and Med/Safety Supplies

### Fund 55 - Streetlighting Fund

Account Description	FY2023 Amended	FY2024 Tentative	FY2024 Final	Difference	Percent Change
<b>Revenues:</b>					
<b>TOTAL PROPOSED REVENUES</b>	<b>\$ 420,563</b>	<b>\$ 423,941</b>	<b>\$ 423,941</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Expenditures:</b>					
Salaries	11,203	12,290	10,278	(2,012)	-16.37%
Benefits	6,643	5,610	4,915	(695)	-12.39%
Equipment, Supplies & Maint	81,686	61,200	81,200	20,000	32.68%
Electricity	23,100	38,700	43,700	5,000	12.92%
Total Expenditure Changes	\$ 122,632	\$ 117,800	\$ 140,093	\$ 22,293	18.92%
<b>TOTAL PROPOSED EXPENDITURES</b>	<b>\$ 420,563</b>	<b>\$ 379,555</b>	<b>\$ 401,848</b>	<b>\$ 22,293</b>	<b>5.87%</b>

### Fund 57 - Sanitation Fund

Account Description	FY2023 Amended	FY2024 Tentative	FY2024 Final	Difference	Percent Change
<b>Revenues:</b>					
<b>TOTAL PROPOSED REVENUES</b>	<b>\$ 1,401,164</b>	<b>\$ 1,509,005</b>	<b>\$ 1,509,005</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Expenditures:</b>					
Salaries	14,456	15,747	13,735	(2,012)	-12.78%
Benefits	6,395	6,826	6,131	(695)	-10.18%
Total Expenditure Changes	\$ 20,851	\$ 22,573	\$ 19,866	\$ (2,707)	-11.99%
<b>TOTAL PROPOSED EXPENDITURES</b>	<b>\$ 1,401,164</b>	<b>\$ 1,509,005</b>	<b>\$ 1,506,298</b>	<b>\$ (2,707)</b>	<b>-0.18%</b>



# Changes Since Tentative Budget

## Midvale City FY2024 Changes Since Tentative Budget

### Fund 59 Telecom Fund

Account Description	FY2023 Amended	FY2024 Tentative	FY2024 Final	Difference	Percent Change
<b>Revenues:</b>					
Miscellaneous	247,500	247,500	266,187	18,687	7.55%
Transfer from General Fund	702,484	714,299	695,612	(18,687)	-2.62%
Total Revenue Changes	\$ 949,984	\$ 961,799	\$ 961,799	\$ -	0.00%
<b>TOTAL PROPOSED REVENUES</b>	<b>\$ 964,664</b>	<b>\$ 982,399</b>	<b>\$ 982,399</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Expenditures:</b>					
<b>TOTAL PROPOSED EXPENDITURES</b>	<b>\$ 964,664</b>	<b>\$ 982,399</b>	<b>\$ 982,399</b>	<b>\$ -</b>	<b>0.00%</b>

### Fund 63 - Information Tecnology Fund

Account Description	FY2023 Amended	FY2024 Tentative	FY2024 Final	Difference	Percent Change
<b>Revenues:</b>					
Contribution from Other Funds	181,250	152,133	154,481	2,348	1.54%
Total Revenue Changes	\$ 181,250	\$ 152,133	\$ 154,481	\$ 2,348	1.54%
<b>TOTAL PROPOSED REVENUES</b>	<b>\$ 401,399</b>	<b>\$ 193,529</b>	<b>\$ 195,877</b>	<b>\$ 2,348</b>	<b>1.21%</b>
<b>Expenditures:</b>					
Salaries	21,872	23,310	25,175	1,865	8.00%
Benefits	9,429	10,192	10,675	483	4.74%
Total Expenditure Changes	\$ 31,301	\$ 33,502	\$ 35,850	\$ 2,348	7.01%
<b>TOTAL PROPOSED EXPENDITURES</b>	<b>\$ 401,399</b>	<b>\$ 193,529</b>	<b>\$ 195,877</b>	<b>\$ 2,348</b>	<b>1.21%</b>

# Budget Process

## OVERVIEW

Midvale City's budget process complies with the Utah Fiscal Procedures Act. The City seeks to maintain budgetary control by monitoring monthly revenues and expenditures, and by holding each department responsible for costs incurred within budgeted limits. Financial information and reports are provided to the City Manager, department heads, department directors, department managers, and other City staff to assist them in monitoring expenditures and keeping expenditures within approved limits. In addition, the City Council is provided a monthly budget versus actual report. Transactions are uploaded to the state of Utah's transparency website quarterly as prescribed by state law. The fiscal year 2023-2024 budget was developed in compliance with state law and will be approved by the City Council after a public hearing is held. The adopted fiscal year 2023-2024 budget for each division, department, and fund includes actual expenditures for the past two years, the current year's anticipated revenues and expenditures, and the adopted budget for the upcoming fiscal year. The Fiscal Year 2023-2024 Final Budget was created after thoroughly reviewing policy issues related to the budget and proposals to assist the City in achieving program objectives for the upcoming year. The budget process is intended to provide an opportunity for public participation and full disclosure to the residents of Midvale City as to the intent of the City Council in funding the City's various programs and services.

## BASIS OF BUDGETING

The City's proprietary funds (enterprise and internal service) are budgeted on a modified accrual basis, but reported in the City's Comprehensive Annual Financial Report (or basic financial statements) on a full accrual basis. On a modified accrual basis, revenues are recognized when susceptible to accrual

(measurable and available). "Measurable" means the amount of the transaction can be determined, and "available" means the amount is collectible within the current period or soon enough thereafter to be used to pay the liabilities for the current period. In a full accrual basis of accounting, revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. The City's internal monthly reporting for these funds is done on a modified accrual basis, with year-end adjustments to present statements on a full accrual basis for the CAFR (or basic financial statements). The major year-end adjustments include: Capitalizing fixed assets purchased during the year, reversing principal debt payments, recording depreciation, and recording developer contributions (donated infrastructure).

Fund Type	Accounting Basis	Budgeting Basis
General Fund	Modified Accrual	Modified Accrual
Special Revenue Funds	Modified Accrual	Modified Accrual
Capital Project Fund	Modified Accrual	Modified Accrual
Proprietary Funds	Full Accrual	Modified Accrual

## BUDGET AMENDMENTS

Budget amendments are made only with the approval of the City Council upon recommendation by the Budget Officer (City Manager). Financial controls are intended to be a resource for effective financial management, rather than a barrier to achieving results that are consistent with the City's overall mission. At the same time, the City must comply with the Utah Fiscal Procedures Act and may not expend monies

# Budget Process

in excess of those authorized by the City Council. The City Council has authority to transfer budget appropriations between individual departments of any budgetary fund. The Budget Officer (City Manager) has authority to transfer budget appropriations between line items within any department of any budgetary fund. Budgets may be amended throughout the fiscal year. The City Council may amend the budget after holding a public hearing, giving residents at least seven days notice. A copy of the Final Budget amendment shall be made available to residents for their review ten days before the public hearing.

## BUDGET TIMELINE

The following are the procedures and timeline followed by the City in the budget process:

<b>January February</b>	Revenue projections for all funds are made after reviewing current budget year revenue collection trends, state of Utah revenue projections, and consultation with the Administrative Services Director, City Manager, and Department Heads.
<b>February</b>	Department Heads submit Final Budget requests to the Administrative Services Director.
<b>February March</b>	The City Manager, Assistant City Manager, and Administrative Services Director meet with each Department Head to review their Final Budgets and projects.
<b>March or April</b>	A retreat is held with the Mayor, City Council, City Manager, Assistant City Manager, Department Heads, and other key staff to outline priorities, goals, and initiatives for the upcoming budget year.

### May

During the first City Council meeting in May, a Final Budget is presented to the City Council. The budget document includes the proposed amounts to be spent for operating needs of each department as well as capital needs for all fund types.

### June-August

Assuming a property tax increase is not being proposed, on or before June 30, a balanced budget is adopted for the fiscal year beginning July 1 after a public hearing is held to receive input from the residents of Midvale City on all aspects of the Final Budget. The hearing is advertised in a local newspaper at least seven days before it is held, and budget documents are available for inspection at least ten days prior to the public hearing. In addition, the City Council adopts the Certified Tax Rate by June 22nd to be used by the City for property tax (assuming no proposed property tax increase).

If a property tax increase is being proposed, the City will adopt a proposed tax rate by June 22nd. The County Auditor must be notified of the tax increase proposal. Working with the County Auditor, the City will publish multiple advertisements regarding the proposed tax increase. Before September 1st, the City shall adopt a budget and property tax rate, and file a copy with the State Auditor's Office.

### July-June

Budgetary control is maintained at the department level after the budget is approved by the City Council. The Budget Officer (City Manager) has the authority to transfer budget appropriations between individual line items within any department of any budgetary fund. All other amendments must be approved by the City Council after a public hearing.

# Full-Time Equivalent Summary

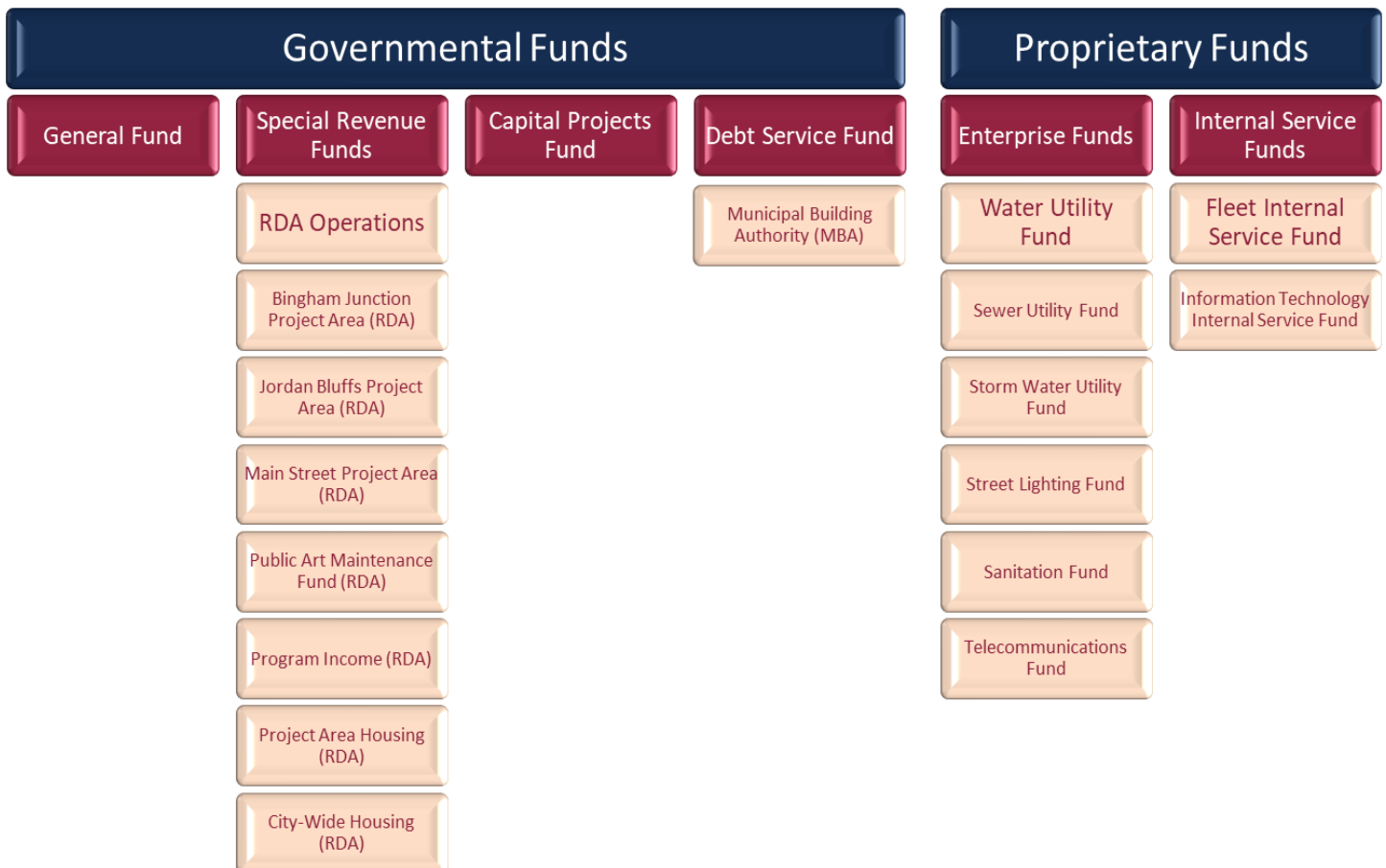
Budgeted FTE Equivalent by Fiscal Year				
	FY2021	FY2022	FY2023	Final FY2024
<b>General Fund</b>				
<b>General Government</b>				
Mayor/City Council*	3.00	3.00	3.00	3.00
Administration	3.00	3.50	3.50	4.50
Communications	1.00	1.00	1.00	1.00
Human Resources	1.00	1.00	1.00	1.00
City Recorder	2.00	2.00	2.00	2.00
Comm/Intergov Relations	1.00	1.00	1.00	0.75
City Attorney	3.00	3.00	4.00	4.00
<b>Total General Government</b>	<b>14.00</b>	<b>14.50</b>	<b>15.50</b>	<b>16.25</b>
<b>Administrative Services</b>				
Administrative Services Admin	1.00	1.00	1.00	1.00
Finance	4.35	4.35	4.35	4.35
Court	8.72	8.72	8.72	8.72
Information Technology	3.60	3.60	4.30	3.30
<b>Total Administrative Services</b>	<b>17.67</b>	<b>17.67</b>	<b>18.37</b>	<b>17.37</b>
<b>Public Works</b>				
PW Admin	1.85	2.40	2.40	2.40
Streets	5.45	5.45	5.45	5.45
Building & Grounds	3.70	3.70	3.70	4.20
Parks & Cemetery	3.55	3.00	3.50	4.00
<b>Total Public Works</b>	<b>14.55</b>	<b>14.55</b>	<b>15.05</b>	<b>16.05</b>
<b>Community Development</b>				
Community Development Admin	6.00	5.50	5.50	4.50
Planning	3.00	3.00	3.00	3.00
Code Enforcement	0.00	0.00	0.00	0.00
Business Licensing	0.00	0.00	0.00	0.00
Engineering	1.45	1.45	0.75	0.75
Building Inspection	-	-	0.35	0.60
<b>Total Community Development</b>	<b>10.45</b>	<b>9.95</b>	<b>9.60</b>	<b>8.85</b>
<b>Total General Fund</b>	<b>56.67</b>	<b>56.67</b>	<b>58.52</b>	<b>58.52</b>
<b>Redevelopment Agency Operations</b>	<b>4.00</b>	<b>3.50</b>	<b>4.00</b>	<b>4.00</b>
<b>Enterprise Funds</b>				
Water	12.10	12.10	12.10	10.60
Sewer	6.35	6.35	6.35	7.25
Storm Water	8.40	8.45	8.45	8.45
Street Lighting	0.15	0.15	0.15	0.15
Sanitation	0.20	0.15	0.15	0.15
<b>Total Enterprise Funds</b>	<b>27.20</b>	<b>27.20</b>	<b>27.20</b>	<b>26.60</b>
<b>Internal Service Funds</b>				
Fleet	1.45	1.45	1.45	1.95
Information Technology	0.40	0.40	0.40	0.40
<b>Total Internal Service Funds</b>	<b>1.85</b>	<b>1.85</b>	<b>1.85</b>	<b>2.35</b>
<b>TOTAL CITY-WIDE FULL-TIME EQUIVALENT</b>	<b>89.72</b>	<b>89.22</b>	<b>91.57</b>	<b>91.47</b>
<b>FULL-TIME EQUIVALENT PER 1,000 RESIDENTS</b>	<b>2.67</b>	<b>2.61</b>	<b>2.54</b>	<b>2.55</b>

\*The Mayor and City Council's compensation is not dependent on number of hours worked.  
Therefore, each Mayor and City Council member has been counted as 0.5 FTE on this schedule.

# Financial Structure

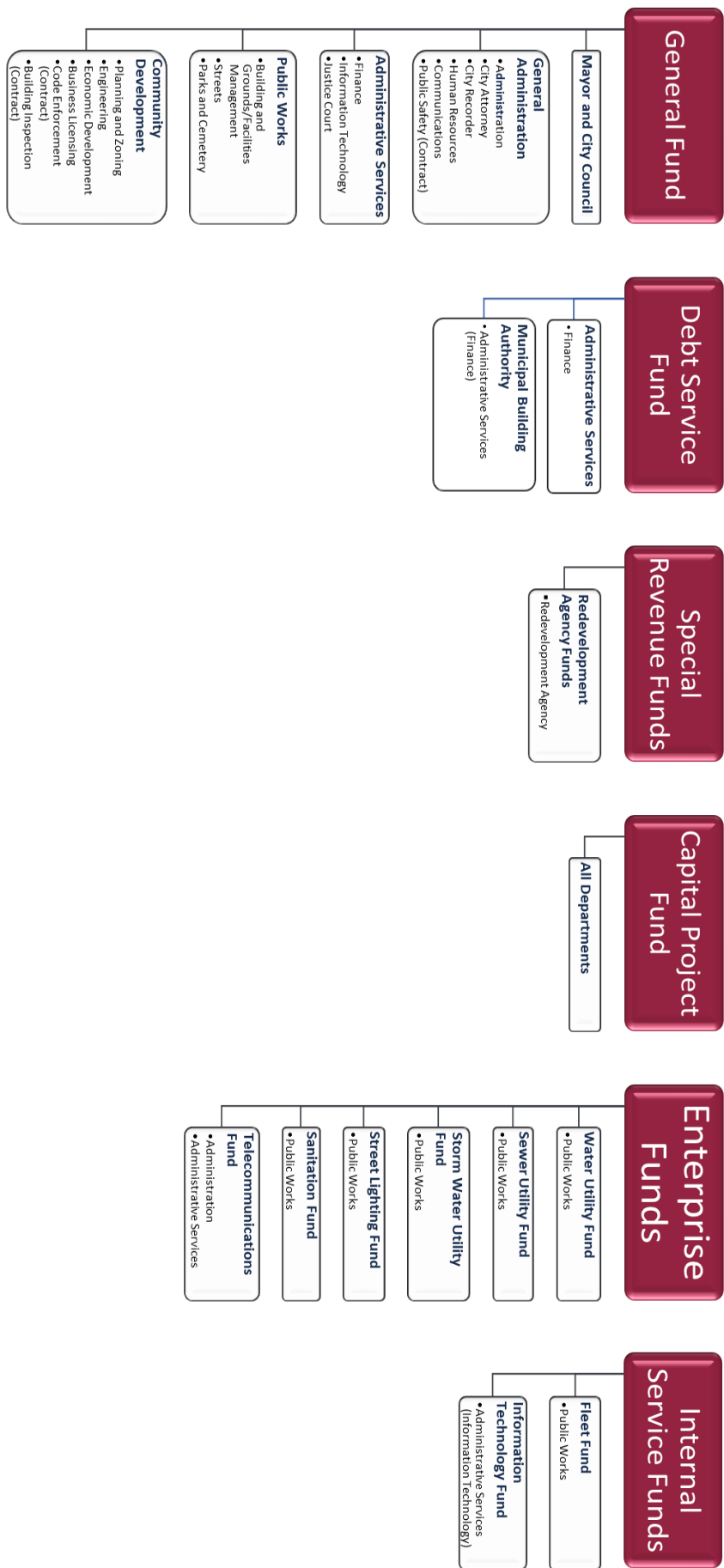
The City's departments are organized groups with similar functions or programs to manage operations more efficiently. The City's financial structure is organized into various funds within departments used for accounting and reporting. This provides a framework for the budget that is easier to understand. The majority of this document is organized by department to provide budgetary information.

The following is a graphical representation of the funds subject to appropriation that make up the City's financial structure:



On the following page is a chart showing the relationship between funds and operational departments. Departments are further broken down into divisions in the General Fund:

# Fund and Operational Department Relationship





# Fund Types and Descriptions

## GOVERNMENTAL FUNDS

### Major Funds

*General Fund*—Used to account for resources traditionally associated with a government which are not required legally or by sound financial management to be accounted for in another fund.

*Capital Projects Fund*—Used to account for the construction of capital projects of the City. Grants, bond proceeds, transfers from other funds, and interest earnings are the principal sources of funding.

*Redevelopment Agency (RDA) Funds*—The RDA funds are used to account for the activities of the Redevelopment Agency. The RDA was established to prepare and carry out plans to improve, rehabilitate, and redevelop blighted areas within the City. Although a legally separate entity, the RDA is reported in the financial statements and budget document as if it were part of the primary government due to the control the City has over the Agency. For budgeting purposes, each redevelopment agency fund is budgeted separately, but rolled together for financial reporting purposes. The City has the following Redevelopment Agency funds:

- RDA Operations Fund
- Bingham Junction Project Area Fund
- Jordan Bluffs Project Area Fund
- Main Street Project Area Fund
- City-Wide Housing Fund

*Municipal Building Authority (MBA)* - Used to account for the activities of financing and constructing municipal buildings that are then leased to the City. The MBA is governed by a five-member board of trustees comprised of the City Council. Although it is a legally separate entity of the City, the MBA is reported as if it were part of the primary government because of the

City's ability to impose its will upon the operations of the MBA.

## PROPRIETARY FUNDS

### Major Funds

*Water Utility Fund*—Accounts for the activities of the City's water distribution system.

*Sewer Utility Fund*—Accounts for the construction, maintenance, and operations of the City's sewer system.

*Storm Water Utility Fund*—Accounts for the construction, maintenance, and operations of the City's sewer system.

### Nonmajor Funds

*Street Lighting Fund*—Accounts for the activities of the City's street lighting services.

*Sanitation Fund*—Accounts for the activities of the City's sanitation collection operations.

*Telecommunications Fund*—Accounts for the activities of the City's UTOPIA operations.

### Internal Service Funds

*Fleet Fund*—The Fleet Fund accounts for the acquisition and maintenance of the City's vehicle fleet.

*Information Technology Fund*—This fund accounts for the acquisition and maintenance of the City's information technology.

### Debt Service Fund

Accounts for debt principal and interest payments for general obligations not tied to the RDA, MBA, or Enterprise funds.

## PURPOSE

The purpose of Financial Policies is to set forth parameters and guidelines for prudent fiscal operational practices and management. These policies were developed by Midvale’s Department of Administrative Services with assistance from the Government Finance Officers Association publication “Financial Policies” by Shayne C. Kavanaugh and the City’s Financial Advisor, Lewis Young Robertson & Burningham. These policies have been approved by executive management, and formally adopted by resolution by the Midvale City Council.

## FORMAL ADOPTION OF FINANCIAL POLICIES

These Midvale City Financial Policies were updated and adopted by a resolution of the Midvale City Council (2023-R-30) on June 20, 2023.

## GENERAL FUND RESERVE POLICIES

### Purpose

- Comply with Utah state law.
- Plan for contingencies.
- Maintain good standing with rating agencies.
- Avoid interest expense.
- Generate investment income.
- Ensure cash availability when revenue is unavailable.
- Create a better working relationship between the governing board and staff.

### Policies

Utah Code § 10-6-116 requires municipalities maintain an unrestricted (committed, assigned, and unassigned) general fund balance between five and thirty five percent of general fund revenues. Midvale City will maintain a General Fund fund balance (reserve) of fifteen percent of budgeted general fund revenues. The amount in reserves will be calculated by adding the fiscal year ending committed, assigned, and un-

signed fund balances less fund balance appropriated in subsequent fiscal year. Midvale City will maintain a General Fund balance (reserve) of fifteen percent of budgeted general fund revenues, though the City Council may direct staff to reserve up to the State limit of thirty five percent.

The reserve may be used at the discretion of the City Council for unanticipated, non-recurring needs, temporary shortfalls, or if the Mayor declares a state of disaster. Fund balances should not be used for normal or recurring annual operating expenditures. Once used, reserves should be replenished in a timely manner. Unassigned general fund balance in excess of fifteen percent may be used for one-time purchases.

## RESERVE POLICIES IN OTHER FUNDS

### Purpose

- Provide working capital
- Support continuity of operations
- Maintain a stable fee structure
- Provide capital replacement funds
- Maintain good standing with rating agencies
- Create a better working relationship between the governing board and staff

### Policies

#### Capital Projects Fund

This fund is used to track spending on major capital projects, therefore; there is no need to maintain a budgetary cushion.

#### Internal Service Funds (Fleet, IT)

The purpose of the Fleet and IT Internal Service Funds is to accumulate resources to replace vehicles and computer equipment according to assigned replacement schedules and to recover the operating costs of both funds. City funds are charged replacement costs pro rata over the life of the vehicle or computer equipment based upon estimated replacement cost

cost less estimated sales proceeds. Internal Service Funds recover operations costs in the year they are incurred by charging City funds their pro rata share of the operations costs. Interest earned on investment of reserves is used to offset the cost of annual operations. Fund balance for Internal Service Funds represent resources collected from City funds to be used for future purchases of vehicles and computer equipment. Reserves for future operations costs are not needed because operations costs are funded in the year they are incurred.

## **Enterprise Funds (Public Utilities, Storm Water Utility, Sanitation, Street Lighting, Telecommunications)**

Midvale City will strive to maintain working capital (current assets less current liabilities) of no less than 60 days worth of annual operating expenses for the Sanitation, Street Lighting and Telecommunications Funds, and no less than 180 days worth of annual operating expenses for the Public Utilities and Storm Water Utility Funds.

In an effort to maintain adequate reserves, the City shall conduct an analysis of its utility rates on an annual basis. Rate increases, if needed, shall be proposed to City Council during the annual budgeting process.

In order to substantiate the value of Accounts Receivable in the enterprise funds, the City will enforce aggressive collection practices, including termination of service for accounts 60 days past due.

The minimum working capital reserve may be used at the discretion of the City Council for temporary shortfalls or to downsize operations. Once used, the reserve should be replenished in a timely manner. If reserves fall below the 60 day minimum, a plan for replenishment should be included in the subsequent year's budget planning process. Excess working capital

may be used for capital improvements or for one-time purchases.

## **Other Funds**

Adequate reserves will be considered.

## **REVENUE POLICIES**

### **Purpose**

- Ensure sufficient and stable revenues in order to consistently produce desired programs and services.
- Develop and maintain revenue sources that are fair and consistent.

### **Policies**

Midvale City strives to achieve diversification and stabilization of the revenue base. While recognizing that property taxes are the most stable, the City will not increase property taxes when other revenues such as sales tax and franchise fees are adequately funding operations.

The City will not use one-time revenues towards ongoing expenditures. User fees will be charged to obtain cost recovery for regulatory services such as building permits, plan checks, and business licensing. Administrative fees will be charged by the General Fund to the Enterprise Funds in order to recapture direct and indirect costs which benefit all funds. These fees will be reviewed annually in association with the budget process. A municipal fee schedule shall be reviewed and adopted by the City Council annually in conjunction with the operating and capital budgets.

Before applying for and accepting intergovernmental aid, the City will assess the merits of a particular program as if it were funded with local tax dollars. Local tax dollars will not be used to make up for losses of intergovernmental aid without first reviewing the program and its merits as a budgetary increment.

A conservative approach will be used to forecast revenues. However, when such an approach leads to considerations of raising taxes or cutting services, a more objective approach will be analyzed in order to avoid unpopular budget-balancing measures that later prove unnecessary. Multi-year forecasts will be prepared and presented to the Council annually as part of the budget process.

## EXPENDITURE POLICIES

### Purpose

- Ensure that public funds are spent with integrity, directness, and transparency
- Ensure that expenditures are directed to services that citizens prefer

### Policies

Ongoing expenditures will not expand beyond the City's ability to pay for them with current revenues. When practical, resources should be used for preventative investments that can be made to avoid even larger costs in the future. Funding for new programs and services should be limited to the extent that they can be reasonably funded over the near-to-long term given the current revenue stream.

Increasing efficiencies and effectiveness of the delivery of City services through process review, technology improvements, or outsourcing must be considered before adding permanent staff. Staff shall prepare an analysis of costs borne by the General Fund which benefit other funds, most importantly, enterprise funds. Enterprise Funds will reimburse the General Fund for these costs through administrative fees, which are appropriated as part of the budget each year.

Efforts will be made to maintain compensation packages that are sufficient to attract and retain quality employees. Salary range structures shall be evaluated periodically to determine the relative competitive-

ness of the pay structure to the job market. The midpoint of the salary range is the market value against which the City will assess its pay plan relative to the job market. If the midpoint of the City's salary range is more than five percent below market for any given position, the grade of that particular position shall be adjusted upward. The City's pay plan shall be reviewed and adopted annually by the City Council in conjunction with the annual budget. Staffing shall not exceed the authorized level, and all new positions must be approved by City Council before they are filled.

## OPERATING BUDGET POLICIES

### Purpose

- Acknowledge that the operating budget is among the most important public documents produced by the City.
- Ensure the budget sets forth the City's taxing and spending direction.
- Establish policies that allow leeway for the inevitable give-and-take of politics.

### Policies

Midvale will adopt an annual operating budget for all funds. Budgets are prepared on a modified accrual basis. Under the modified accrual basis, capital expenditures and the redemption of bonds are recorded as expenditures. Depreciation and amortization costs are not budgeted since these costs are non-cash transactions. However, staff will perform an analysis to ensure each proprietary fund will not go over budget when depreciation expense is factored.

Budget policies define the broad guidelines under which the budget process will operate. Staff is then responsible for designing a process that conforms to the policies. Because the City's budget is a spending plan, and because circumstances change throughout the fiscal year, staff may propose budget adjustments

for any or all funds throughout the year. Those adjustments require discussion and adoption by the City Council to become effective.

The City Administrator has authority to reallocate line items within a department budget, but any inter-departmental budget adjustments must be approved by the City Council. Grants, additional personnel, new programs, etc. must be appropriated by the City Council.

The City Administrator, after meeting with all City departments, will present a balanced budget for adoption to the Mayor and City Council in May of each year. This document will serve as a working tool for the City Council in developing their operating budget. Consistent with Utah Code § 10-6-111, a tentative budget will be prepared and filed with the City's elected officials on or before the first regularly scheduled meeting of the governing body in May of the current period. The tentative budget will be reviewed and discussed in Council meetings throughout May and June. A public hearing will be held prior to the adoption of the final budget. Citizen participation and comment is encouraged. Consistent with Utah Code § 10-6-118, the City Council will adopt a final budget before June 30 of each fiscal period, or, in the case of a property tax increase, before September 1 of the year for which a property tax increase is proposed. The City Council will adopt its certified property tax rate on the same date as the final budget is adopted.

## CAPITAL ASSET MANAGEMENT POLICIES

### Purpose

- Recognize the major impact capital projects have on the quality of local government services, the community's economic vitality, and the overall quality of life for citizens.
- Stimulate informed debate and to help leaders make optimal choices.
- The City will develop and maintain a Capital Im-

provement Plan which includes a realistic project timing and scope, and operating budget impacts.

### Policies

The City will develop and maintain a Capital Improvement Plan which includes realistic project timing, scope, and operating budget impacts. Appropriations for capital projects are for the period of construction or acquisition, and do not lapse at the end of the fiscal year. Funds remaining in the project budget after its completion may be appropriated for other capital projects or revert to the General Fund.

Appropriate ongoing funding for maintenance is a high priority. Deferring maintenance or asset replacement has the potential for reducing a government's ability to provide services and/or threatening public health, safety and overall quality of life. In addition, as the physical condition of an asset declines, deferring maintenance and/or replacement may increase long-term costs and liabilities.

The City has established an Internal Service Fund for the purpose of accumulating resources to replace vehicles according to a replacement schedule established by the Fleet Manager, and to recover fleet operating costs from appropriate funds. The City has also established an Internal Service Fund for the purpose of accumulating resources to replace computer equipment according to a replacement schedule established by the Information Technology Manager, and to recover IT operating costs from appropriate funds.

Department managers/heads shall exercise supervision of all inventories of tangible City property within the control of or assigned to their departments, this includes ensuring all City assets are safeguarded and kept in good working condition. All City property located in warehouse(s) or storage areas shall be inventoried annually, and accountability for the property shall reside with the respective department head.



## LONG-TERM FINANCIAL PLANNING POLICIES

### Purpose

- Assist the government in providing stable tax and service levels to the community over a multi-year period
- Uncover minor problems which, left unresolved, could require dramatic action later
- Demonstrate a sound commitment to sound financial management and a willingness to control spending

### Policies

Each year, staff shall develop a forecast of operating expenditures and revenue for the next five years. The presentation and discussion of the forecast and resulting long-term financial plan will be an integral part of the annual budget process. Midvale City will address imbalances in future revenues and expenditures in establishing property tax rates.

## DEBT POLICIES

### Purpose

- Ensure that debt is used wisely and that future financial flexibility remains relatively unconstrained.
- Establish criteria for the issuance of debt obligations so that acceptable levels of indebtedness are maintained.
- Transmit the message to investors and rating agencies that the City is committed to sound financial management.
- Provide consistency and continuity to public policy development.

### Policies

The City may use debt to help distribute the payments for a capital asset over its useful life so that benefits more closely match costs. The City may also use pay-as-you-go financing, in that it helps to keep

the City's debt burden down. As there are merits to both methods of financing, Midvale may use a combination of debt and pay-as-you-go to finance capital assets.

Using long-term debt for operations is discouraged. Issuing debt with a longer amortization period than the life of the asset it is financing is prohibited.

Debt service as a percent of general expenditures of the General Fund shall not exceed fifteen percent. Capitalization of interest, the practice of using bond proceeds to pay the interest due on debt during the construction period of an asset, is generally acceptable. Long-term financing must comply with federal, state, and local legal requirements.

The City will consider debt issuance (rather than paying cash) when interest rates are low. The City might use its debt capacity to acquire capital assets for a lower total cost when construction costs are increasing or are very low. The City shall engage the following outside professionals to assist with bond sales, as bond sales are not a routine activity for most local governments:

- Financial Advisor
- Bond Counsel
- Underwriter
- Paying Agent/Registrar

Bond proceeds will be invested in accordance with the City's general investment policy. Staff must take steps to minimize arbitrage liability on bond proceeds in order to avoid penalties. Refunding bonds will be considered when there is an interest rate savings, a change in anticipated revenues, or when the City Council desires a change in the provisions of a bond covenant.

Midvale City shall comply with all ongoing disclosure conditions and shall file such required documents in a timely manner. Interfund loans are contemplated for



short-term use only. Any transfers between funds where reimbursement is not expected within one fiscal year shall not be recorded as interfund borrowings; they shall be recorded as interfund operating transfers.

## ACCOUNTING, AUDITING, AND FINANCIAL REPORTING POLICIES

### Purpose

- Set the tone at the top for how the City will account for its financial resources and be accountable for making financial information available to the public.
- Satisfy external financial reporting requirements as well as meet the City's managerial needs.

### Policies

Midvale City has established an Audit Committee to serve as a practical means for the City to provide independent review and oversight of the government's financial reporting processes, framework of internal control, and independent auditors. The Audit Committee shall report to the City Council at least annually.

Accounting records will be maintained in accordance with state and federal law and regulations. Midvale adopts the Government Finance Officers Association recommendation that governments use a multi-year audit contract for a period of no less than five years. Annual financial reporting in compliance with generally accepted accounting principles (GAAP) is required.

Monthly revenue and expenditure reports for each fund shall be presented to the City Council. A listing of checks issued shall be supplied to the City Council monthly. Midvale City will strive for transparency and shall comply with all state records transparency requirements.

Capital assets are defined as assets costing at least \$5,000 with an expected useful life in excess of one year. Sensitive non-capitalized items such as computers shall be inventoried and controlled.

## INTERNAL CONTROL AND RISK MANAGEMENT POLICIES

### Purpose

- Protect assets in order to ensure continuity of service.
- Maintain a safe work and service environment.
- Ensure the efficiency of risk management activities.

### Policies

The City shall work closely with its insurer to accomplish goals stated above and to minimize the cost of risk management activities. The Human Resources Director shall be designated as the Risk Manager. Senior Staff shall serve as the risk management committee. Meetings shall be held quarterly to review insurance claims and reported incidents.

Employees will be provided with the official Midvale City Policies and Procedures Manual regarding employment, and shall file an acknowledgment of receipt and understanding of the manual with the Human Resources department annually. City employees and councilmembers are required to report conflicts of interest and to refrain from participating in or deliberating on any matters regarding such interest. Sexual Harassment training shall be conducted annually for all employees.

The City shall appoint an Emergency Operations Manager who is responsible for maintaining the City's Emergency Management Plan. Midvale City staff shall participate in regional and statewide safety exercises in coordination with area police and fire.

Internal Controls shall be developed to:

- Segregate duties
- Provide security over assets and records
- Ensure periodic reconciliation and verification
- Assure proper authorization

## LOCAL ECONOMIC DEVELOPMENT FINANCE POLICIES

### Purpose

- Improve local economic conditions through direct and indirect intervention

### Policies

Midvale City's Redevelopment Agency may use tax increment financing to improve designated project areas within the City. Midvale City will strive to attract businesses that pay a salary equal to or above the average wage level for Midvale, and businesses that provide healthcare and retirement benefits to their employees.

Although some taxing entities within Midvale City boundaries may charge impact fees, Midvale City itself does not charge impact fees. The City employs an Economic Development Director who is charged with attracting new businesses to the City, as well as serving as a liaison between the private sector (in many cases, the developer) and City staff.

## PROCUREMENT POLICIES

### Purpose

- Ensure that the procurement process is fair.
- Ensure good stewardship over public funds.
- Help clarify the goals of the purchasing system.

### Policies

The City will strive to consider full lifecycle costs of a good or service rather than simply accepting the lowest initial purchase price. Quality should be an integral evaluation component when reviewing vendor

proposals. Purchasing decisions will be based on best value, not lowest cost. Procurements will be conducted fairly and the process and results will be open to the public. Training on Midvale's purchasing ordinance will be provided to City staff on a regular basis, at least once every two years.

Midvale City staff and elected officials shall comply with Midvale Municipal Code § 3.02 regarding procurement. Important purchasing thresholds for expenditures for supplies, services or construction are described below:

- Expenditures of fifty thousand dollars or more shall be made pursuant to the formal bidding procedures set forth in Midvale Municipal Code § 3.02.110. An expenditure of fifty thousand dollars or more must be approved by the City Administrator. Any expenditure of one hundred thousand dollars or more must be approved by the City Council.
- Expenditures for seven thousand five hundred dollars or more, but less than fifty thousand dollars, shall be made pursuant to the informal bidding procedures set forth in Midvale Municipal Code § 3.02.100.
- The following expenditures of the City shall be referred to as "exempt expenditures" and may be made without formal or informal bidding procedures, but should be made with as much competition as practicable under the circumstances.
  - ◇ Minor. Any expenditure amounting to less than seven thousand five hundred dollars.
  - ◇ Sole Source. An expenditure where a service, product, or requirement is only available from a single vendor. Examples include a supply or service of a unique or specialized nature, and only one known vendor is available to meet the need, and specific parts, accessories, equipment, materials, services, proprietary commodities,

or other commodities needed to meet the city's needs. Sole source procurements must be approved in writing by the department head, the procurement officer, and either another department head or a representative from the finance department or city attorney's office. See Midvale Municipal Code § 3.02.070 for procedures to follow.

- ◇ State Bidding. Any expenditure for which competitive bidding or price negotiation has already occurred on the state level. In the event state contract vendors are unable to fulfill the contract in a reasonable time frame, the City may purchase from another potential vendor willing to honor all aspects of the state contract.
- ◇ Interlocal Cooperation. Any expenditure made in conjunction with an agreement approved by resolution of the City Council between the City and another city or governmental entity.
- ◇ Joinder. Any expenditure made by joining or using a contract originated by another government entity or national cooperative organization with the approval of the city council.
- ◇ Professional Services. Any expenditure for professional services which by their nature are not reasonably adapted to award by competitive bidding and require elevated degree of specialized knowledge and discretion, including labor, effort, or work. Examples of expenditures qualifying for a professional services exemption include:
  - ◆ a. Accounting;
  - ◆ b. Architecture;
  - ◆ c. Artistic endeavors;
  - ◆ d. Auditing;
  - ◆ e. City planning;
  - ◆ f. Construction design and management;
  - ◆ g. Engineering;
  - ◆ h. Financial services;
  - ◆ i. Information technology;
  - ◆ j. Law;
  - ◆ k. Materials testing;
  - ◆ l. Medicine;
  - ◆ m. Psychiatry;
  - ◆ n. Surveying; and
  - ◆ o. Underwriting.
- ◇ Contracts for such expenditures shall be awarded at the discretion of the city manager based on the recommendation of the department head or procurement officer. If the city manager determines that competitive bidding for certain professional services would benefit the city, the procedures set forth in Section 3.02.130 must be followed.
- ◇ Special Sale. Any expenditure made in conjunction with any public auction, closeout sale, bankruptcy sale or other similar sale when the procurement officer determines in writing that such purchase may be made at a cost below the market cost for the same or similar goods and such determination is reviewed and approved by the City Council.
- ◇ Exchanges. Any exchange of supplies, materials, property, or equipment between the City and any other public or private party made by mutual agreement of the respective parties.
- ◇ Federal or State Funds. In cases where federal or state funds are being used and where federal or state purchasing laws or procedures govern the types of goods or

services being procured, the city shall follow the applicable federal or state purchasing law or procedures in lieu of the procedures set forth in this policy.

- ◇ Gift or Bequest. In complying with the terms and conditions of any bequest to the city, if such action is approved by the city manager in writing and is otherwise consistent with law, the department buyer may procure without competitive bids.
- ◇ Compatibility Parts and Training. A department head or designee may procure without competitive bids equipment and supplies which, by reason of the training of city personnel who service such equipment, or which is an addition to or for the repair or maintenance of equipment owned by the city which may be more efficiently added to, repaired, or maintained by a certain brand, person or firm. In such cases the department head shall submit written documentation to the procurement officer.
- ◇ Utah Correctional Industries. Supplies, services, or construction produced by Utah Correctional Industries may be purchased without seeking competitive quotes or bids.

The Mayor is the only individual with authority to bind the City. The Mayor's signature is required on all City contracts.

## CASH RECEIPTING AND DEPOSIT POLICY

### Purpose

- Establish a uniform control design for all departments of Midvale City that receive cash

### Policies

All funds received are entered into the accounting

system at the time of the transaction or if the transaction occurs at a location without access to the accounting system the funds will be logged into a receipt book with enough detail to determine where/who the funds came from, the purpose for receiving the funds, the method of payment; cash, check, credit card, etc., and designate the appropriate account. Manual receipts should have two copies; a customer copy and a Treasurer copy (Which can be kept electronically). Mail will be opened in the presence of two or more employees and any correspondence containing payments will be removed and processed before distributing mail to individual persons or departments.

For any funds received where the general ledger account is unknown, the person receiving the funds should coordinate with the City Treasurer or a member of the finance department to get a general ledger account to code the funds to upon receipt. Funds should not be held or delayed from being deposited for any reason. Cash must be secured during hours of operations, all cash stored overnight or during the weekend should be kept in a secure locked safe or vault. Access to the safes/vaults must be limited to approved employees. Two employees preferably employees who are not responsible for cash, must perform counts each quarter to verify the opening amounts of cash on hand for each cash drawer.

At the end of each day, the person responsible for receiving cash will close out their cash drawer and reconcile the system-generated report to the cash, checks, and credit card receipts in the drawer. Place cash, checks, and credit card receipts received along with the report in a deposit bag and placed them in a secure (locked) safe/vault for a deposit on the next business day.

Void/adjusted transactions. If a transaction needs to be voided or adjusted, it should be done by someone

who does not receive cash. The system should be designed to generate a report of all adjusted/voided transactions to facilitate monitoring of this process. All voided receipts in the accounting software must be made the same day by the senior accountant or Administrative Service Director. Credit card transactions can be voided on the terminal. A copy of the voided transaction receipt is given to the customer and a duplicate copy of the voided receipt must be attached to the original transaction receipt and included with the daily batches.

At the beginning of each day, the Treasurer or Designee will compile all cash and checks received from the previous day, match the total to the total receipts in the accounting system, create a deposit, and create a daily deposit report. Merchant transaction reports will be reconciled to the credit card/ACH receipts in the accounting system. Deposits are to be made within three banking days of receipt according to the Utah Money Management Act. Any discrepancy in the funds being deposited and the supporting documentation should occur when daily reconciliation takes place.

The Midvale City Treasurer, or designee, takes funds to the bank. Midvale City maintains surveillance systems in offices receiving funds. The accounting system generates cash and deposit reports that will be reconciled to the bank statements by the Senior Accountant.

Every effort should be made to ensure large quantities of cash are not on hand at any location overnight. If a location has a large transaction or series of transactions leaving cash on hand over \$5,000.00 the deposit should be made the same day.

## LEGAL DEBT MARGIN (AS OF JUNE 30, 2022)

State statutes limit the amount of general obligation debt the City may issue for general purposes to 4% of the fair market value of taxable property within the City's general jurisdiction. An additional 8% of indebtedness may be used for water or sewer projects when such utilities are owned or controlled by the City. Below is the City's legal debt margin as of June 30, 2020:

## OUTSTANDING GOVERNMENTAL LONG-TERM DEBT

Below is a summary of the outstanding governmental activities long-term debt as of June 30, 2023, along with the anticipated fiscal year 2023 debt service:

### Legal Debt Margin Calculation for Fiscal Year 2023 (Tax Year 2022 Data)

Assessed Value	\$ 4,323,258,483
Reasonable Fair Cash Value	6,505,109,127
Debt Limit (12% of Reasonable Cash Value)	780,613,095
Debt applicable to limit:	
General obligation bonds	-
Less: Amount set aside for repayment of general obligation bond debt	-
Total net debt applicable to limit	-
Legal debt margin	<u>\$ 780,613,095</u>

Issue	Purpose	Funding Source	Remaining Balance (FY2023)	FY2024 Debt Service	Last Payment	Callable?	Call Date	Bond Rating	Interest Rate (%)
2012 MBA Lease Revenue Bonds	City Hall, Street Light Upgrades, Park Improvements	General Fund/Street Lighting Fund/Lease Revenue	5,155,000	672,931	October 2038	Yes	October 2022	AA- (Fitch)	2.00-2.625%
2015 RDA Subordinated Tax Increment Revenue Bonds	Bingham Junction Parking Structure	Bingham Junction RDA	9,094,000	964,122	May 2034	Yes	Any Time		2.06-2.62%
2017 Sales Tax Revenue Bonds	Road Projects	General Fund	5,775,000	776,000	May 2032	Yes	May 2027	AA (Fitch)	2.00-4.00%
2017 RDA Crossover Tax Increment and Sales Tax Revenue Refunding Bonds	Refinance 2010B RDA Tax Increment Revenue Bonds (Bingham Junction Infrastructure)	Bingham Junction RDA	14,775,000	1,755,900	May 2034	Yes	May 2027	AA- (S&P)	4.00-5.00%
2018 RDA Tax Increment & Sales Tax Revenue Bonds	Bingham Junction Infrastructure	Bingham Junction RDA	6,355,000	762,750	May 2034	Yes	May 2028	AA (Fitch)	5.00%
2020 Utah Department of Transportation Parking Structure Loan	Bingham Junction Parking Structure (CHG)	Developer Reimbursement	1,766,125	245,331	March 2031	Yes	Any Time	AA- (Fitch)	2.35%
2022 State Infrastructure Loan Bank (Zions Bank)	Jordan Bluffs parking structure (SIB)	Developer Reimbursement	5,196,618	449,132	March 2037				2.65%
			<u>\$ 48,116,743</u>	<u>\$ 5,626,166</u>					



## OUTSTANDING ENTERPRISE FUND LONG-TERM DEBT

Below is a summary of the outstanding enterprise fund debt (water fund, sewer fund, and storm drain fund) as of June 30, 2023, along with the anticipated fiscal year 2024 debt service:

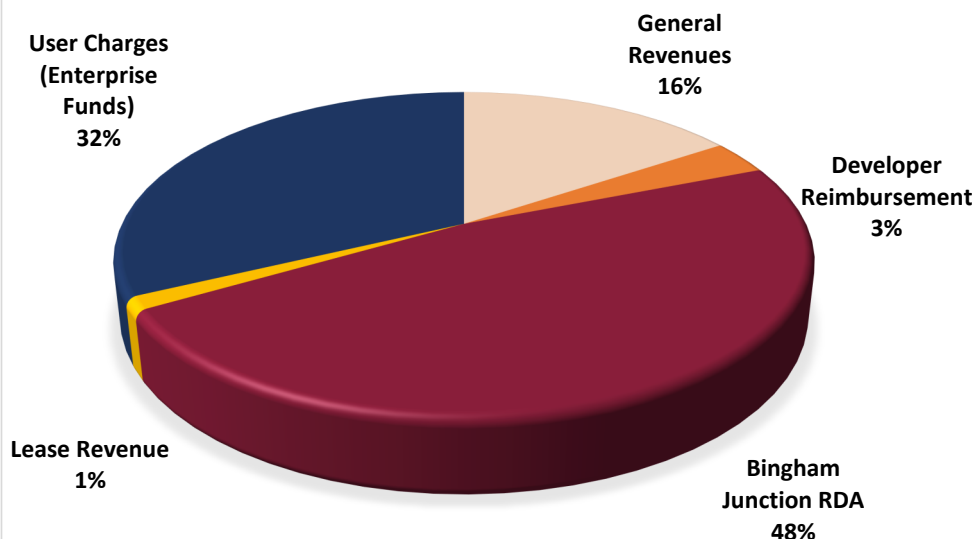
### DEBT SUMMARY

Below is a summary, by fund, of the debt service payments anticipated for fiscal year 2024:

Issue	Purpose	Funding Source	Remaining Balance (FY2023)	FY2024 Debt Service	Last Payment	Callable?	Call Date	Bond Rating	Interest Rate (%)
2007C Water and Sewer Revenue Bonds	Water Projects	Water User Fees	1,999,000	308,980	October 2029	Yes	Any Time	AAA (Fitch)	2%
2012 Water and Sewer Revenue Refunding Bonds	Sewer Projects	Sewer User Fees	475,000	126,775	April 2027	Yes	April 2021	A+ (Fitch)	2.90%
2016 Water, Sewer, and Storm Water Refunding Bonds	Water and Sewer Projects	Water User Fees (84%); Sewer User Fees (16%)	3,270,000	395,400	October 2032	Yes	October 2026	AA- (Fitch)	3-4%
2018 Water, Sewer, and Storm Water Revenue Bonds	Water and Sewer Projects	Water (60%); Sewer (40%)	5,470,000	372,450	October 2043	Yes	October 2027	AA- (Fitch)	3-5%
2020 Water, Sewer, and Storm Water Refunding Revenue Bonds	Water and Storm Water Projects	Water and Sewer User Fees	6,502,000	932,647	October 2030	No	N/A		1.36%
<b>TOTAL</b>			<b>\$ 17,716,000</b>	<b>\$ 2,136,252</b>					

Fund	Debt Service			Funding Source				User Charges (Enterprise Funds)
	Principal	Interest	Total	General Revenues	Developer Reimbursement	Bingham Junction RDA	Lease Revenue	
General Fund	\$ 1,060,148	\$ 410,314	\$ 1,470,462	\$ 776,000	\$ 245,331	\$ -	\$ -	\$ -
MBA Fund	520,000	152,931	672,931	367,623	-	-	94,308	211,000
Redevelopment Agency Fund	2,207,000	1,275,772	3,482,772	-	-	3,482,772	-	-
Water Fund	1,053,800	328,956	1,382,756	-	-	-	-	1,382,756
Sewer Fund	216,200	122,819	339,019	-	-	-	-	339,019
Storm Water Fund	382,000	32,477	414,477	-	-	-	-	414,477
<b>TOTAL</b>	<b>\$ 5,439,148</b>	<b>\$ 2,323,270</b>	<b>\$ 7,762,418</b>	<b>\$ 1,143,623</b>	<b>\$ 245,331</b>	<b>\$ 3,482,772</b>	<b>\$ 94,308</b>	<b>\$ 2,347,252</b>

### City-Wide Debt Service by Funding Source



# Capital Projects

## INTRODUCTION

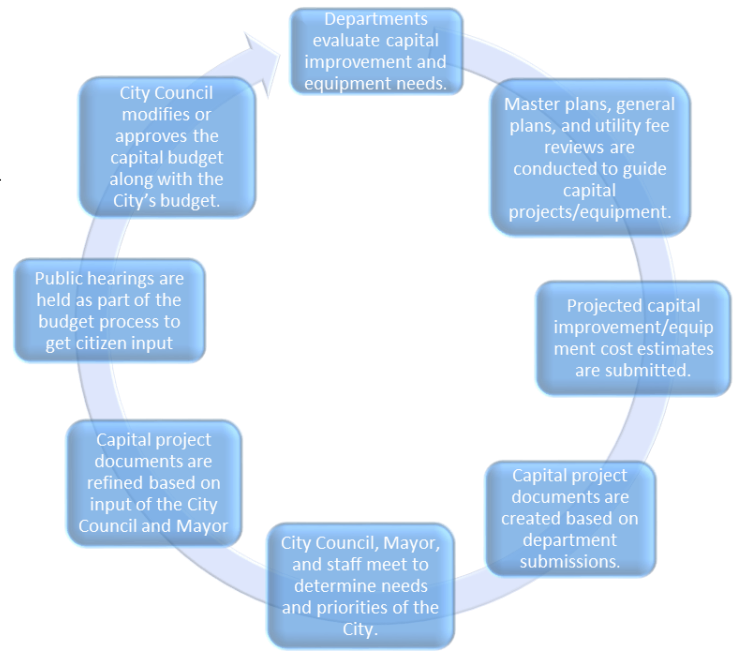
A capital project is a new construction, expansion, renovation, or replacement project for an existing facility or new facilities. It is a project that helps maintain or improve a City asset, often called infrastructure. The capital project section also includes major equipment purchases and leases. The capitalization threshold for City assets, both capital assets and equipment, is \$5,000. As a general rule, the Capital Project funds include projects \$10,000 or greater. However, multi-year projects under \$10,000 may be included in the capital project funds to ensure funds are available in subsequent periods.

## CAPITAL BUDGET PROCESS

The City views itself as primarily a service organization. As such, the City continually seeks a balance between maintaining operational needs and seeking remedies to cover expenses for needed infrastructure, aging fleet, and equipment. During the budget process, departments submit reasonable goals for capital requests that balance the need to purchase equipment or construct capital projects, while also being realistic about the City's ability to meet all requested capital needs with the available funding resources. Priority capital projects and improvements are those that:

1. Have their own funding source.
2. Remedy safety issues.
3. Are necessary for the continuation of the City's core services.

The City's capital budget planning process is as follows:



## FISCAL YEAR 2024 CAPITAL PROJECTS

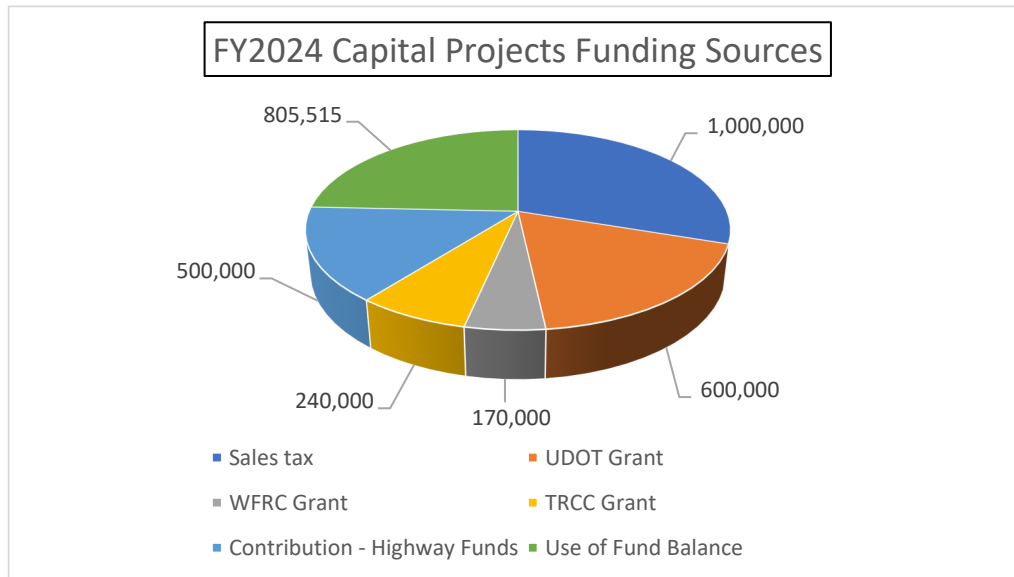
City staff will undertake a number of capital projects for fiscal year 2024. There are a number of significant projects (greater than \$50,000) included in the fiscal year 2024 adopted budget:

- ⇒ **Pavement Management—\$840,000**—Ongoing maintenance of existing City-owned roadways. Funded by restricted sales tax.
- ⇒ **Sidewalk, Curb, and Gutter Replacement—\$210,000**—Repair of existing sidewalk, curb, and gutter within the City. Funded by restricted sales tax.
- ⇒ **Transportation Master Plan and Impact Fee Study—\$160,000**—Funding for a transportation master plan and impact fee study. Both are needed for the City to begin assessing impact fees on new developments within the City.

# Capital Projects

- ⇒ **Facility Maintenance Funds—\$95,425**—Funds to be used to repair and maintain existing City facilities.
- ⇒ **Future Recreation Center—\$200,000**—Funds to be used for the acquisition and building of a future Recreation Center within the City. The City intends to apply for Zoo, Arts, and Parks (ZAP) funding. The City recognizes its changes of being awarded funding will be enhanced with a City contribution.
- ⇒ **Canal Trails —\$925,000**—Partially funded by a grant from the Utah Department of Transportation.
- ⇒ **Midvale Mural Program—\$20,000**—The City recognizes the importance of the redevelopment of the Main Street Corridor. This City contribution will go towards the Mural Festival.
- ⇒ **Bridge over the Salt Lake and Jordan Canal—\$115,090**—UDOT announcing a bridge replacement program, with funding coming from the federal government and administered through UDOT. This budget represents the City's contribution to the program.
- ⇒ **HB244 Transportation Projects—\$500,000**—Funds to be received from House Bill 244 (2021 legislative session) for "regionally significant" transportation projects.
- ⇒ **General Plan Update—\$150,000**—Update of City's general plans and land use policies/ordinances. Last General Plan update was 2016.
- ⇒ **Main Street Utility Upgrades—\$100,000**—Funds for infrastructure improvements as part of Main Street redevelopment
- ⇒ **Water Utility Maintenance Projects—\$8,320,979**—Bond funding, Regular funding, included in the Water Master Plan, for repair and maintenance of the City's existing water infrastructure.
- ⇒ **Sewer Utility Maintenance Projects—\$1,482,563**—Bond funding, Regular funding for repair and maintenance of the City's existing sewer infrastructure.
- ⇒ **South Valley Water Reclamation Facility (SVWRF) Capital Contributions—\$381,841**—Capital contributions required as part of the City's membership in SVWRF.
- ⇒ **Computer Switch Replacement—\$42,067**—Replacement of the City's computer switches. The City's current switches have reached the end of their useful life.
- ⇒ **Yearly Vehicle Replacements—\$680,739**—Regular replacements of City vehicles, as outlined in the vehicle replacement schedule.

# Capital Projects Funding Sources



## CAPITAL PROJECT FUNDING SOURCES

City-wide capital project funding is shown in the following table and graph (Below):

Source	Amount
Restricted Sales Tax	\$ 1,000,000
WFRG Grant	170,000
General Fund (Prior Year Fund Balance)	805,515
State Transportation Funds	500,000
TRCC Grant	240,000
UDOT Grant	600,000
<b>TOTAL</b>	<b>\$3,315,515</b>

## SIGNIFICANT CAPITAL PROJECT ISSUES

The City has identified a number of significant capital project issues that will affect the City in upcoming years:

- Incomplete Capital and Facility Master Plans—**  
 The City is undertaking a number of capital and facility master plans in the upcoming years. Examples include: Transportation master plan and storm water master plan. Until these plans are completed, the City will not have a complete picture of future capital needs.
- Lack of Dedicated Capital Improvement Funds (General Fund)** - Currently, capital projects in the General Fund are being funded through prior year fund balance, instead of a dedicated, ongoing funding stream. Staff is undertaking fee studies to ensure revenues are covering costs, which should allow more funds to be dedicated toward capital projects.

# 5 Year Capital Projects Schedule

Department	Capital Project	Description of Capital Project	Funding Source	Requested FY2024	FY 2024		FY 2025		FY 2026		FY 2027		FY 2028	
Capital Projects					Budget	Stage	Budget	Stage	Budget	Stage	Budget	Stage	Budget	Stage
Streets		Maintenance of existing City-owned roadways	Sales Tax	840,000	840,000	Construction	880,000	Construction	926,100	Construction	972,405	Construction	1,021,025	Construction
Streets	Pavement Management, Sidewalk, Curb, and Gutter Replacement	Repair or existing sidewalk, curb, and gutter within the City	Sales Tax	210,000	210,000	Construction	220,500	Construction	231,575	Construction	243,101	Construction	255,256	Construction
Streets	Funds to be received from House Bill 244 (2021 legislative session) for "regionally significant transportation projects."	UDOT announcing a bridge replacement program, with funding coming from the federal government and administered through UDOT. Total budget: 1.7M Midvale's portion 6.77%	State	500,000	500,000	Construction	500,000	Construction	500,000	Construction	500,000	Construction	500,000	Construction
Streets	State Transportation (HB 244)													
Streets	Bridge over the Salt Lake and Jordan Canal on 8000 South		General/UDOT	115,090	115,090	Construction								
TOTAL STREETS				1,665,090	1,665,090		1,602,500		1,657,625		1,715,506		1,776,281	
Department	Capital Project	Description of Capital Project	Funding Source	Requested FY2024	FY 2024		FY 2025		FY 2026		FY 2027		FY 2028	
Facilities					Budget	Stage	Budget	Stage	Budget	Stage	Budget	Stage	Budget	Stage
Facilities	Facility Maintenance Funds	Facility maintenance funds for existing City-owned facilities	General	95,425	95,425	Construction	50,000	Construction	50,000	Construction	50,000	Construction	50,000	Construction
TOTAL FACILITIES				95,425	95,425		50,000		50,000		50,000		50,000	
Department	Capital Project	Description of Capital Project	Funding Source	Requested FY2024	FY 2024		FY 2025		FY 2026		FY 2027		FY 2028	
Parks, Cemetery, and Recreation					Budget	Stage	Budget	Stage	Budget	Stage	Budget	Stage	Budget	Stage
Community Development	City-Wide Mural Program	Additional funds toward murals within the City	General	20,000	20,000									
Administration	Recreation Center Feasibility Study	Plan to examine the feasibility of a Recreation Center located in Midvale, along with a Recreation Program Feasibility Study	General	60,000	60,000		60,000		60,000					
City Council	Future Recreation Center "Seed" Money	Funds towards Future Recreation Center within the City	General	140,000	140,000		140,000		140,000					
TOTAL PARKS, CEMETERY, AND RECREATION				220,000	220,000		200,000		200,000					
Department	Capital Project	Description of Capital Project	Funding Source	Requested FY2024	FY 2024		FY 2025		FY 2026		FY 2027		FY 2028	
Community Development					Budget	Stage	Budget	Stage	Budget	Stage	Budget	Stage	Budget	Stage
Planning & Zoning	General Plan/Land Use Policy/Ordinance Update	Update of City's general plans and land use policies/ordinances. Last General Plan update was 2016.	General	150,000	150,000		150,000							
Planning & Zoning	Transportation Master Plan / Impact Fee	City-wide transportation evaluation and study. Impact fee study.	WFRG/General/Future Impact fees	160,000	160,000									
Planning & Zoning	Parks Master Plan/Impact Fee		General	-	-		80,000							
CD - Planning/Engineering	Canal Trails	Feasibility- Design-Construction of bike and pedestrian trail on the East Jordan and Salt Lake City Canal & East Jordan Canal.	UDOT/SICO TRAC/General	925,000	925,000									
CD Administration	Main Street Infrastructure	Funds for infrastructure improvements as part of Main Street redevelopment.	General	100,000	100,000		230,000							
TOTAL COMMUNITY DEVELOPMENT				1,335,000	1,335,000									
TOTAL GENERAL CAPITAL PROJECTS				\$ 3,315,515	\$ 3,315,515		\$ 2,082,500		\$ 1,907,625		\$ 1,765,506		\$ 1,826,281	

# 5 Year Capital Projects Schedule

Department	Capital Project	Description of Capital Project	Funding Source	Requested FY2024	Budget FY2024	Stage FY2024	Budget FY2025	Stage FY2025	Budget FY2026	Stage FY2026	Budget FY2027	Stage FY2027	Budget FY2028	Stage FY2028
Redevelopment Agency														
		Project will include contracting with a firm or firms to 1) Design a concept for year-round festival lighting; 2) streetscape design; 3) Design concept for wayfinding and signs, and 4) Comprehensive parking strategy. Funded by \$150,000 grant and \$65,000 RDA contribution.	Grant/RDA	20,000	20,000									
Redevelopment Agency	Historic Main Street Urban Design Project	Funds will be used for the mural festival on Main Street	RDA	115,000	115,000									
Redevelopment Agency	Main Street Public Art													
Redevelopment Agency	Tuscan View to Holden Connection	Connection of Tuscan View to Holden St. Rail crossing and intersection. (Design 2024)	UDOT/ RDA	150,000	150,000								5,959,100	
Redevelopment Agency	Main Street Festival Lighting	Lighting design and installation Main Street Center to City Hall	SILCO TRCC/ RDA	389,000	389,000									
Redevelopment Agency	Parking Structure	RDA will work with developer to construct a parking structure on the southwest end of the Main Street CDA	Private money/ RDA/ SIB	-	-		5,500,000							
Redevelopment Agency	Main Street Plaza	Creation of a food truck plaza at the south end of Main Street. FY2023 funds will be for design and engineering.	RDA	1,475,000	1,475,000									
		TOTAL REDEVELOPMENT AGENCY		2,149,000	2,149,000		5,500,000		-				5,959,100	
Information Technology														
		Description of Capital Project	Funding Source	Requested FY2024	Budget FY2024	Stage FY2024	Budget FY2025	Stage FY2025	Budget FY2026	Stage FY2026	Budget FY2027	Stage FY2027	Budget FY2028	Stage FY2028
Information Technology	Server Replacement	Replacement of three (3) servers. All servers will be current after this year.	General	-	-		20,827							
Information Technology	Switch Replacement	Replacement of city-wide switches.	General	42,067	42,067		16,821							
Information Technology	City-Wide Software Initiative	Additional funds for city-wide software upgrades.	General	-	-		220,500		231,525					
		TOTAL INFORMATION TECHNOLOGY		42,067	42,067		258,158		231,525					
Fleet														
		Description of Capital Project	Funding Source	Requested FY2024	Budget FY2024	Stage FY2024	Budget FY2025	Stage FY2025	Budget FY2026	Stage FY2026	Budget FY2027	Stage FY2027	Budget FY2028	Stage FY2028
City-Wide	Yearly Vehicle Replacements	Yearly vehicle replacements as dictated by vehicle replacement schedule. Several vehicles budgeted to be replaced in FY23 will need to be rolled forward to FY24 due to supply chain issues.	Multiple	680,739	680,739		793,470		798,236		382,105		307,614	
		TOTAL FLEET		680,739	680,739		793,470		798,236		382,105		307,614	



# 5 Year Facility Maintenance Capital Projects Schedule

Midvale City								
FY2024 FACILITIES MAINTENANCE CIP								
Capital Projects	Funding	Cost	Department Rank	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
<b>Performing Arts</b>								
3 furnaces manufactured in 2003	General	15,000	5	15,000				
3 A/C Units	General	20,000	6			20,000		
TOTAL PERFORMING ARTS		\$ 35,000		\$ 15,000	\$ -	\$ 20,000	\$ -	\$ -
<b>Public Works</b>								
11 Garage Doors	General	25,000	1	25,000				
4 Shop Unit Heaters	General	15,200	2	15,200				
3 Furnaces	General	6,000	7				6,000	
4 Bay Doors	General	6,000	3		6,000			
TOTAL PERFORMING ARTS		\$ 52,200		\$ 40,200	\$ 6,000	\$ -	\$ 6,000	\$ -
<b>UPD</b>								
VAV Controls	General	36,225	4	36,225				
Roof for disconnected garage	General	4,000	8	4,000				
TOTAL UPD		\$ 40,225		\$ 40,225	\$ -	\$ -	\$ -	\$ -
<b>GRAND TOTAL</b>		<b>\$ 127,425</b>		<b>\$ 95,425</b>	<b>\$ 6,000</b>	<b>\$ 20,000</b>	<b>\$ 6,000</b>	<b>\$ -</b>

# 5 Year Water Capital Projects Schedule

Midvale City FY2024-2028 Water Fund CIP List															
Description	Type	Construction Year	Annually	Base Cost	Year Cost	Project Stage	Budget 2024	Project Stage	Budget 2025	Amount Project Stage	Budget 2026	Project Stage	Budget 2027	Project Stage	Budget 2028
(#11) 7200 South Zone Connection Across State Street, 100 LF of 12-inch Pipeline; (#2) Inglenook Drive Zone Connection Across State Street, 100 LF of 12-inch Pipeline	Internal Zone Connectivity	2026	-	239,000	258,502		-		-	One Year Project	258,502		-		-
(#3) 7800 South / Sandra Way to 200 East Zone Connection, 300 LF of 12-inch Pipeline (Canal Crossing); (#4) 8000 South / 100 East to 150 East Zone Connection, 250 LF of 12-inch Pipeline (Canal Crossing); (#5) Greenwood Ave 270 E to Regent Park Lane Zone Connection, 330 LF of 12-inch Pipeline (Canal Crossing); (#8) Splendor View Cir (6815 S) to 6850 South, 210 LF of 12-inch Pipeline (Canal Crossing)		2026	-	2,006,000	2,169,690		-		-	One Year Project	2,169,690		-		-
(#6) 900 East Fair Meadows Drive Zone Connection, 12-inch Check Valve/PRV Station; (#7) 700 East 7200 South Zone Connection, 12-inch Check Valve/PRV Station	Connection Between Zones	2026	-	639,000	691,142		-		-	One Year Project	691,142		-		-
Depot Street, Holden Street to Main Street, 425 Feet of 8-inch Pipeline	Fire Suppression Flow	2024	-	260,000	260,000	One Year Project	260,000		-		-		-		-
(#10) Center Street, Main Street to Lepage Street, Install 2 Fire Hydrants; (#11) Cooper Street, South of Center Street, 450 LF of 8-inch Pipeline (Upsize 6")	Fire Suppression Flow	2024	-	270,000	270,000	One Year Project	270,000		-		-		-		-
(#12) Alta View Drive, East of Chapel Street, 390 LF of 8-inch Pipeline (Upsize 4"); (#13) Olympus Circle, North of Garden View Drive, 630 LF of 8-inch Pipeline (Upsize 4")	Fire Suppression Flow	2024	-	511,000	511,000	One Year Project	511,000		-		-		-		-
Cox Street, State Street to Rusty Drive, 820 LF of 8-inch Pipeline (Upsize 4")	Fire Suppression Flow	2024	-	382,000	382,000	One Year Project	382,000		-		-		-		-
(#15) South Crest Circle, West of 900 East, 100 LF of 8-inch Pipeline Replacement; (#16) 900 East, Casa Negra Drive to Lyndy Drive, 1,000 LF of 8-inch Pipeline Replacement; (#17) Casa Blanca Drive, 7575 South, And Casa Verde Street, 1,350 LF of 8-inch Pipeline Replacement	Transite Pipe Replacement	2024	-	1,077,000	1,077,000	One Year Project	1,077,000		-		-		-		-
(#18) 7575 South (Not in Street), Casa Negra Circle to 1000 East, 350 LF of 8-inch Pipeline Replacement; (#19) Medham Lane (7575 South), East of 1000 East, 1,300 LF of 8-inch Pipeline Replacement	Transite Pipe Replacement	2024	-	727,000	727,000	One Year Project	727,000		-		-		-		-
Wood Street, Marquette Dr. (North) to Princeton Drive, 900 LF of 8-inch Pipeline Replacement	Transite Pipe Replacement	2024	-	457,000	457,000	One Year Project	457,000		-		-		-		-
State Street 8000-8200 South, 2,000 LF of 30-inch Pipeline (Re-route 24-inch Transmission)	Transmission Realignment	2025	-	1,497,000	1,556,880	One Year Project	1,556,880		-		-		-		-
(#23) Fort Union to JVVWCD Connection (7800 S) Along 700 East, 2,920 LF of Future 30-inch Pipeline; (#23) Fort Union Blvd. to Downing Street Along 700 East, 850 LF of Future 16-inch Pipeline	Transmission	2026	-	3,301,000	3,570,362		-	Design	892,590	Construction	2,677,771		-		-
(#24) 300 East to 700 East, 2,650 LF of Future 20-inch Pipeline (Along 7200 South); (#25) Ramamee Drive to 300 East, 1,100 LF of Future 16-inch Pipeline (Along 7200 South); State Street to Ramamee Drive (#26), 1,360 LF of Future 12-inch Pipeline (Along 7200 South)	Transmission	2026	-	3,051,000	3,299,962		-	Design	824,990	Construction	2,474,971		-		-
(#27) JVVWCD Connection to Casa Roja Street Along 1000 East, 550 LF of Future 20-inch Pipeline; (#28) Casa Roja Street to Union Creek Way Along 1000 East, 1,800 LF of Future 16-inch Pipeline	Transmission	2027	-	1,451,000	1,632,178		-	Design	408,044	Construction	1,224,133		-		-
North Union Avenue in Union Zone, 1,320 LF of Future 12-inch Pipeline (Crossing East Jordan Canal)	Transmission	2027	-	705,000	793,029		-	Design	198,257	Construction	594,772		-		-
7800 South, Devin Place to 1200 East Along 7800 South, 3,000 LF of Future 8-inch Pipeline	Transmission	2027	-	1,243,000	1,398,206		-	Design	349,551	Construction	1,048,654		-		-
Winchester Street to 6980 South Along 700 West, 2,420 LF of Future 20-inch Pipeline	Transmission	2024	-	1,587,000	1,587,000		-		-		-		-		-
Transmission Pipeline from Hancock Well Tank Site, 8,000 LF of Future 30-inch Tank Transmission Pipeline, 2,500 LF of 18-inch Tank Transmission Pipeline	Transmission Source Redundancy	2027	-	7,506,000	8,443,229		-		-	Design	-	Construction	2,110,807		6,332,422
Replace Well and Pump House, Future Oak Street Well	Source	2024	-	5,159,000	5,159,000		-		-	One Year Project	5,159,000		-		-
New Connection and Wholesale Meter Vault, Future JVVWCD 700 West - Winchester Connection	Source	2024	-	2,207,000	2,207,000	Construction	2,275,099		-		-		-		-
175 West 7500 South, Upgrade Vault at Existing JVVWCD Connection	Source	2026	-	301,000	325,562		-		-	Construction	325,562		-		-
West Midvale Tank, Future 4 MG Storage Tank	Storage	2027	-	8,409,000	9,458,981		-		-	Design	2,364,745	Construction	7,094,236		-
West Midvale Tank, Future 1.8 MG Storage Tank	Storage	2027	-	4,394,000	4,942,652		-		-	Design	1,235,663	Construction	1,853,495		1,853,495
Union Tank, Future 3.1 MG Storage Tank	Storage	2027	-	6,571,000	7,391,481		-		-	Design	1,847,870	Construction	2,771,806		2,771,806
Annual Cost to Replace Aging Pipes (pipes over 50-year cycle)	CIP	2024	1	2,308,000	2,308,000		2,308,000		2,400,320		2,496,333		2,596,186		2,700,034
TOTAL WATER MASTER PLAN PROJECTS															
Fluoride Maintenance/ Currently Funded (Fluoride Maintenance)	Operations	2024	1	20,000	20,000	Operations	20,000	Operations	20,800	Operations	21,632	Operations	22,497	Operations	23,397
Chlorination Maintenance	Operations	2024	1	27,500	27,500	Operations	27,500	Operations	28,600	Operations	29,744	Operations	30,934	Operations	32,171
Generator Service/ Currently Funded (Well Maintenance)	Operations	2024	1	2,000	2,000	Operations	2,000	Operations	2,080	Operations	2,163	Operations	2,250	Operations	2,340
Parts & Inventory Increase/ Currently Funded	Operations	2024	1	125,000	125,000	Operations	125,000	Operations	130,000	Operations	135,200	Operations	140,608	Operations	146,232
Tank Cleaning (Well Maintenance)	Operations	2024	1	5,000	5,000	Operations	5,000	Operations	5,200	Operations	5,408	Operations	5,624	Operations	5,849
Chiller Coils AC units (Well Maintenance)	Operations	2024	1	1,167	1,167	Operations	1,167	Operations	1,214	Operations	1,262	Operations	1,313	Operations	1,365
Motor/Well Service (Well Maintenance)	Operations	2024	1	3,000	3,000	Operations	3,000	Operations	3,120	Operations	3,245	Operations	3,375	Operations	3,510
SCADA Upgrade- New Tanks/ PRV's	Operations	2024	-	30,000	30,000	Operations	-	Operations	30,000	Operations	-	Operations	-	Operations	-
Backup Motor for Hancock Well	Operations	2024	-	-	-	Operations	-	Operations	-	Operations	-	Operations	-	Operations	-
Pull & Rebuild Well Motor	Operations	2024	1	10,000	10,000	Operations	10,000	Operations	10,400	Operations	10,816	Operations	11,249	Operations	11,699
Service Truck w/ Crane	Equipment	2025	-	150,000	156,000		-		-		-		-		-
Mini excavator w/ Trailer	Equipment	2024	-	100,000	100,000		-		100,000		-		-		-
Hydro Excavator	Equipment	2022	-	500,000	500,000		-		-		-		-		-
Flatbed Truck	Equipment	2024	-	50,000	50,000		-		50,000		-		-		-
<b>TOTAL</b>				<b>\$ 57,281,667</b>	<b>\$ 61,906,523</b>		<b>\$ 10,017,646</b>		<b>\$ 5,455,168</b>		<b>\$ 24,778,280</b>		<b>\$ 16,644,379</b>		<b>\$ 13,884,319</b>

# 5 Year Sewer Capital Projects Schedule

Midvale City													
FY2023-2027 Water Fund CIP List													
Description	Type	Construction Year	Year Cost	Amount									
				Project Stage	Budget 2024	Project Stage	Budget 2025	Project Stage	Budget 2026	Project Stage	Budget 2027	Project Stage	Budget 2028
Replace 6" main in Lennox Street west of Holden, and add manhole at the west end	Replacement/Rehabilitation	2025	216,653		-	Construction	216,653		-		-		-
Replace Manhole at the intersection of Main & Wasatch Streets	Replacement/Rehabilitation	2025	43,680		-	Construction	43,680		-		-		-
Avenues rehabilitation project	Replacement/Rehabilitation	2024	1,262,160	Construction	1,262,160		-		-		-		-
Line 10" main in Holden Street between West Wasatch and Lennox Streets	Replacement/Rehabilitation	2025	131,414		-	Construction	131,414		-		-		-
<b>TOTAL</b>			<b>\$ 1,653,907</b>		<b>\$ 1,262,160</b>		<b>\$ 391,747</b>		<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>

# Combined Revenue Summary — All Funds

## COMBINED FUND REVENUE

Combined Fund Revenue (Excludes Transfers In, Administrative, and Internal Charges)							
Fund	FY2021	FY2022	FY2023 Estimate	FY2024 Approved	Difference	% Change	% of Total
General	22,088,019	21,232,490	21,985,280	23,120,651	1,135,371	5%	36.7%
Debt Service	-	245,606	245,331	245,331	-	0%	0.4%
Redevelopment Agency	8,771,660	8,829,525	9,969,055	12,001,714	2,032,659	20%	19.1%
MBA	99,216	94,455	95,308	112,308	17,000	18%	0.2%
Capital Projects	3,051,200	7,225,669	1,605,000	2,510,000	905,000	56%	4.0%
Water	5,821,883	7,625,538	14,384,341	15,045,688	661,347	5%	23.9%
Sewer	2,831,976	3,082,527	4,867,439	5,394,831	527,392	11%	8.6%
Storm Water	2,059,622	2,075,517	2,119,911	2,145,411	25,500	1%	3.4%
Street Lighting	423,599	407,233	420,563	423,941	3,378	1%	0.7%
Sanitation	1,444,662	1,490,490	1,348,689	1,509,005	160,316	12%	2.4%
Telecommunications	21,151	18,406	262,180	286,787	24,607	9%	0.5%
Fleet	264,410	66,931	262,120	183,483	(78,637)	-30%	0.3%
Information Technology	7,023	(285)	3,500	3,500	-	0%	0.0%
<b>TOTAL REVENUES</b>	<b>\$ 46,884,421</b>	<b>\$ 52,394,102</b>	<b>\$ 57,568,717</b>	<b>\$ 62,982,650</b>	<b>\$ 5,413,933</b>	<b>9%</b>	<b>100.0%</b>

## COMBINED FUND REVENUE BY TYPE

Combined Fund Revenue by Type (Excludes Transfers In, Administrative, and Internal Charges)							
Fund	FY2021	FY2022	FY2023 Estimate	FY2024 Approved	Difference	% Change	% of Total
Property Taxes	10,454,574	10,302,372	10,741,585	11,303,754	562,169	5%	17.9%
Sales Taxes	10,434,898	12,037,076	11,716,277	11,716,277	-	0%	18.6%
Other Taxes	2,723,703	2,799,999	2,921,468	2,931,468	10,000	0%	4.7%
Licenses & Permits	986,962	711,320	855,000	830,000	(25,000)	-3%	1.3%
Grants and Intergovernmental	4,848,583	5,562,642	5,857,993	5,771,802	(86,191)	-1%	9.2%
Charges for Services	12,774,534	12,741,945	14,676,392	15,101,318	424,926	3%	24.0%
Fines and Forfeitures	690,503	830,411	888,000	847,000	(41,000)	-5%	1.3%
Loan Payment-Developer	-	245,331	245,331	245,331	-	0%	0.4%
Miscellaneous	1,553,480	1,590,607	2,605,851	4,165,517	1,559,666	60%	6.6%
Bond Proceeds	2,163,893	5,500,000	6,800,000	9,600,000	2,800,000	41%	15.2%
Sale of Capital Assets	253,291	72,399	260,820	470,183	209,363	80%	0.7%
<b>TOTAL REVENUES</b>	<b>\$ 46,884,421</b>	<b>\$ 52,394,102</b>	<b>\$ 57,568,717</b>	<b>\$ 62,982,650</b>	<b>\$ 5,413,933</b>	<b>9%</b>	<b>100.0%</b>

# Combined Expense Summary — All Funds

## COMBINED FUND REVENUE BY TYPE

Combined Fund Expenses (Excludes Transfers In, Administrative, and Internal Charges)							
Fund	FY2021	FY2022	FY2023 Estimate	FY2024 Approved	Difference	% Change	% of Total
<b>General</b>							
City Council	388,130	321,016	361,557	370,709	9,152	3%	0.6%
Administration	546,270	628,701	711,189	1,021,633	310,444	44%	1.6%
Non-Departmental	1,053,683	127,420	162,480	150,180	(12,300)	-8%	0.2%
Community & Intergovernmental	466,129	210,468	243,290	214,257	(29,033)	-12%	0.3%
Public Safety	9,304,667	10,320,700	11,719,289	12,348,583	629,294	5%	19.1%
City Attorney	685,978	619,557	830,892	869,690	38,798	5%	1.3%
Communications	185,276	174,890	296,011	220,112	(75,899)	-26%	0.3%
Harvest Days	8,373	83,360	114,000	91,000	(23,000)	-20%	0.1%
Human Resources	158,343	122,764	140,684	132,977	(7,707)	-5%	0.2%
Employee Services	38,050	34,357	82,700	53,300	(29,400)	-36%	0.1%
Recorder	291,792	332,565	344,868	394,487	49,619	14%	0.6%
Administrative Services	150,461	162,511	198,021	207,468	9,447	5%	0.3%
Finance	386,910	440,626	524,069	542,245	18,176	3%	0.8%
Justice Court	695,971	744,351	1,060,183	1,058,800	(1,383)	0%	1.6%
Information Technology	682,175	725,179	889,483	854,659	(34,824)	-4%	1.3%
Public Works Administration	168,364	289,717	334,996	342,176	7,180	2%	0.5%
Facilities	513,112	528,194	665,432	679,818	14,386	2%	1.1%
Streets	596,761	617,694	731,205	701,536	(29,669)	-4%	1.1%
Parks	472,444	457,959	695,340	791,909	96,569	14%	1.2%
Community Development Admin	710,769	678,582	823,225	626,607	(196,618)	-24%	1.0%
Engineering	193,415	132,471	167,445	147,342	(20,103)	-12%	0.2%
Planning	330,958	383,430	454,185	438,126	(16,059)	-4%	0.7%
Code Enforcement	3,068	-	2,800	1,500	(1,300)	-46%	0.0%
Business Licensing	-	-	-	-	-	0%	0.0%
Building Inspection	359,272	211,744	344,514	349,534	5,020	1%	0.5%
Transfers	1,376,487	3,225,993	4,056,145	1,830,337	(2,225,808)	-55%	2.8%
<b>Total General</b>	<b>\$ 19,766,858</b>	<b>\$ 21,574,249</b>	<b>\$ 25,954,003</b>	<b>\$ 24,438,985</b>	<b>\$ (1,515,018)</b>	<b>-6%</b>	<b>37.8%</b>
Debt Service	-	1,399,979	1,852,424	1,829,187	(23,237)	-1%	2.8%
Redevelopment Agency	5,947,075	6,267,401	12,169,688	13,262,506	1,092,818	9%	20.5%
MBA	678,326	678,426	681,269	676,032	(5,237)	-1%	1.0%
Capital Projects	3,686,491	5,871,699	4,329,347	3,315,515	(1,013,832)	-23%	5.1%
Water	4,538,183	4,613,118	11,550,308	13,601,408	2,051,100	18%	21.0%
Sewer	2,034,888	2,210,978	3,475,848	2,611,631	(864,217)	-25%	4.0%
Storm Water	1,086,645	1,141,091	1,529,373	1,426,475	(102,898)	-7%	2.2%
Sanitation	1,098,065	1,128,559	1,318,285	1,402,339	84,054	6%	2.2%
Street Lighting	155,952	79,080	175,861	179,745	3,884	2%	0.3%
Telecommunications	935,729	948,418	964,664	982,399	17,735	2%	1.5%
Fleet	761,146	765,746	455,414	807,681	352,267	77%	1.2%
Information Technology	257,583	163,931	401,799	163,931	(237,868)	-59%	0.3%
<b>TOTAL EXPENDITURES</b>	<b>\$ 40,946,941</b>	<b>\$ 46,842,675</b>	<b>\$ 64,858,283</b>	<b>\$ 64,697,834</b>	<b>\$ (160,449)</b>	<b>0%</b>	<b>100.0%</b>
<b>REVENUES OVER/(UNDER)</b>							
<b>EXPENDITURES</b>	<b>\$ 5,937,480</b>	<b>\$ 5,551,427</b>	<b>\$ (7,289,566)</b>	<b>\$ (1,715,184)</b>	<b>\$ 5,574,382</b>	<b>-325%</b>	

# General Fund Budgets





# General Fund Summary

## General Fund Summary - FY2024 Final Budget

	Actual FY2021	Actual FY2022	Amended FY2023	Final FY2024	Difference	Percent Change
<b>Revenues:</b>						
Taxes	14,887,228	16,553,308	16,599,930	16,770,351	170,421	1.0%
Licenses and Permits	986,962	711,320	855,000	830,000	(25,000)	-2.9%
Intergovernmental Revenue	4,848,583	2,814,343	3,233,694	4,161,802	928,108	28.7%
Charges for Services	2,224,918	2,138,921	2,240,037	2,375,539	135,502	6.0%
Fines and Forfeitures	690,503	830,411	888,000	847,000	(41,000)	-4.6%
Miscellaneous Revenue	143,721	18,921	31,136	172,978	141,842	455.6%
Use of Fund Balance	-	-	2,836,131	16,243	(2,819,888)	-99.4%
<b>TOTAL REVENUES</b>	<b>\$ 23,781,915</b>	<b>\$ 23,067,224</b>	<b>\$ 26,683,928</b>	<b>\$ 25,173,913</b>	<b>\$ (1,510,015)</b>	<b>-5.7%</b>
<b>Expenditures:</b>						
Mayor and City Council	399,418	334,117	370,824	378,603	7,779	2.1%
Administration	550,738	634,386	715,510	1,027,861	312,351	43.7%
Non-Departmental	1,429,071	133,617	172,181	158,097	(14,084)	-8.2%
Community & Intergovernmental Relations	481,686	227,996	261,317	234,234	(27,083)	-10.4%
Public Safety	9,306,093	10,322,678	11,720,777	12,350,696	629,919	5.4%
City Attorney	693,053	626,333	835,935	876,289	40,354	4.8%
Communications	186,821	176,574	297,321	220,838	(76,483)	-25.7%
Harvest days	8,373	83,360	114,000	91,000	(23,000)	-20.2%
Human Resources	160,164	124,608	142,200	133,973	(8,227)	-5.8%
Employee services	38,050	34,357	82,700	53,300	(29,400)	-35.6%
Grants	-	12,500	-	-	-	0.0%
City Recorder	295,284	338,531	349,876	398,752	48,876	14.0%
<b>Administrative Services</b>	<b>\$ 13,548,751</b>	<b>\$ 13,049,057</b>	<b>\$ 15,062,641</b>	<b>\$ 15,923,643</b>	<b>\$ 861,002</b>	<b>5.7%</b>
Administrative Services	152,706	165,748	201,257	208,696	7,439	3.7%
Finance	394,617	459,282	538,119	550,864	12,745	2.4%
Justice Court	705,851	769,646	1,079,034	1,078,217	(817)	-0.1%
Information Technology	686,146	739,297	927,609	867,397	(60,212)	-6.5%
<b>Total Administrative Services</b>	<b>\$ 1,939,320</b>	<b>\$ 2,133,973</b>	<b>\$ 2,746,019</b>	<b>\$ 2,705,174</b>	<b>\$ (40,845)</b>	<b>-1.5%</b>
<b>Public Works</b>						
Public Works Administration	186,484	309,183	354,195	362,678	8,483	2.4%
Facilities	640,219	642,994	823,333	849,440	26,107	3.2%
Streets	1,013,819	892,581	1,021,523	1,025,083	3,560	0.3%
Parks	534,975	488,753	753,301	851,013	97,712	13.0%
<b>Total Public Works</b>	<b>\$ 2,375,497</b>	<b>\$ 2,333,511</b>	<b>\$ 2,952,352</b>	<b>\$ 3,088,214</b>	<b>\$ 135,862</b>	<b>4.6%</b>
<b>Community Development</b>						
Community Development Admin	723,866	700,961	843,127	645,657	(197,470)	-23.4%
Engineering	220,744	170,427	211,555	181,779	(29,776)	-14.1%
Planning	338,147	396,705	462,642	447,313	(15,329)	-3.3%
Code Enforcement	3,216	3,008	4,901	2,082	(2,819)	-57.5%
Building Inspection	359,276	211,760	344,546	349,714	5,168	1.5%
<b>Total Community Development</b>	<b>1,645,249</b>	<b>1,482,861</b>	<b>1,866,771</b>	<b>1,626,545</b>	<b>(240,226)</b>	<b>-12.9%</b>
Transfers Out	1,376,487	3,225,993	4,056,145	1,830,337	(2,225,808)	-54.9%
<b>TOTAL EXPENDITURES</b>	<b>\$ 20,885,304</b>	<b>\$ 22,225,395</b>	<b>\$ 26,683,928</b>	<b>\$ 25,173,913</b>	<b>\$ (1,510,015)</b>	<b>-5.7%</b>
<b>FUND BALANCE - CONTRIBUTION TO (USE OF)</b>	<b>\$ 2,896,611</b>	<b>\$ 841,829</b>	<b>\$ -</b>	<b>\$ (0)</b>	<b>\$ (0)</b>	<b>0.0%</b>

# General Fund Financing Sources

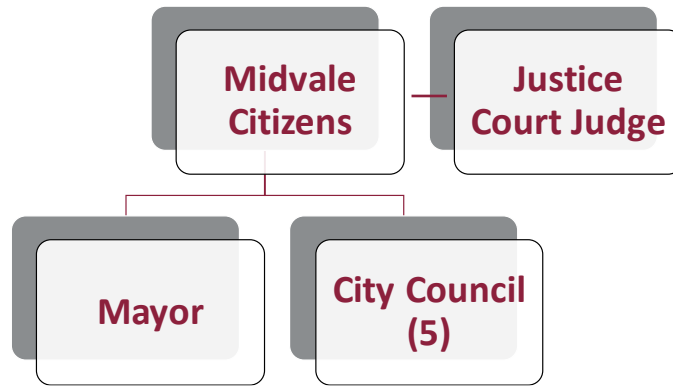
## General Fund Financing Sources

	Actual FY2021	Actual FY2022	Amended FY2023	Final FY2024	Difference	Percent Change
<b>Taxes:</b>						
Property tax	2,550,082	2,661,325	2,917,185	3,087,606	170,421	5.8%
Delinquent/surplus prop tax	45,338	55,783	45,000	35,000	(10,000)	-22.2%
Sales tax	9,568,105	11,036,201	10,716,277	10,716,277	-	0.0%
Franchise tax	2,118,393	2,062,780	2,242,945	2,242,945	-	0.0%
Telecommunications tax	183,177	190,229	168,523	168,523	-	0.0%
Transient room tax	132,316	217,639	190,000	190,000	-	0.0%
Motor vehicle in lieu of	289,817	329,351	320,000	330,000	10,000	3.1%
<b>TOTAL TAXES</b>	<b>\$ 14,887,228</b>	<b>\$ 16,553,308</b>	<b>\$ 16,599,930</b>	<b>\$ 16,770,351</b>	<b>\$ 170,421</b>	<b>1.0%</b>
<b>Licenses and Permits:</b>						
Business licenses	246,392	286,211	260,000	280,000	20,000	7.7%
Building permits	650,590	379,723	500,000	500,000	-	0.0%
Road cut fees	78,491	35,414	80,000	40,000	(40,000)	-50.0%
ROW occupancy permits	7,500	7,600	10,000	7,500	(2,500)	-25.0%
Sign fees	3,989	2,372	5,000	2,500	(2,500)	-50.0%
<b>TOTAL LICENSES AND PERMITS</b>	<b>\$ 986,962</b>	<b>\$ 711,320</b>	<b>\$ 855,000</b>	<b>\$ 830,000</b>	<b>\$ (25,000)</b>	<b>-2.9%</b>
<b>Intergovernmental:</b>						
JAG Grant	6,605	30,441	-	-	-	0.0%
CARES Act Grant	1,980,866	-	-	-	-	0.0%
EPA Inst Controls Grant	124,455	145,139	141,484	150,626	9,142	6.5%
Grant-JVWCD (EPA Pass Thru)	-	5,000	-	-	-	0.0%
State of Utah Misc Grant	-	7,500	-	-	-	0.0%
B&C road funds	1,178,276	1,326,959	1,237,190	1,237,190	-	0.0%
Liquor funds allocation	48,181	55,020	55,020	63,986	8,966	16.3%
State Homeless Initiative	1,510,200	1,244,284	1,800,000	2,610,000	810,000	45.0%
Coalition Coordinator Grant	-	-	-	100,000	100,000	0.0%
<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$ 4,848,583</b>	<b>\$ 2,814,343</b>	<b>\$ 3,233,694</b>	<b>\$ 4,161,802</b>	<b>\$ 928,108</b>	<b>28.7%</b>
<b>Charges for Services:</b>						
Zoning/development fees	102,488	30,908	80,000	40,000	(40,000)	-50.0%
Plan check fees	392,722	210,175	250,000	250,000	-	0.0%
Maps and publications	-	37	500	500	-	0.0%
Notary/background check fees	50	55	20	20	-	0.0%
Code enforcement fees	4,508	7,247	-	1,000	1,000	0.0%
Rents and concessions	399	6,032	5,000	5,000	-	0.0%
Credit card service fees	10,675	14,283	15,000	15,000	-	0.0%
Cemetery lot sales	(4,000)	-	-	-	-	0.0%
Cemetery service fees	24,340	34,790	27,000	27,000	-	0.0%
Admin fee - Water	559,189	651,862	671,418	696,926	25,508	3.8%
Admin fee - Sewer	327,801	341,000	351,230	400,361	49,131	14.0%
Admin fee - Storm Water	437,291	407,473	390,999	408,911	17,912	4.6%
Admin fee - Sanitation	75,120	80,465	82,879	103,959	21,080	25.4%
Admin fee - RDA	262,988	233,158	241,591	292,787	51,196	21.2%
Admin fee - Streetlighting	31,347	31,092	32,025	33,196	1,171	3.7%
Admin fee - Fleet	-	89,684	92,375	100,879	8,504	9.2%
Harvest Days activities	-	660	-	-	-	0.0%
<b>TOTAL CHARGES FOR SERVICES</b>	<b>\$ 2,224,918</b>	<b>\$ 2,138,921</b>	<b>\$ 2,240,037</b>	<b>\$ 2,375,539</b>	<b>\$ 135,502</b>	<b>6.0%</b>

# General Fund Financing Sources

General Fund Financing Sources							
	Actual FY2021	Actual FY2022	Amended	FY2023	Final FY2024	Difference	Percent Change
<b>Fines and Forfeitures:</b>							
Fines and forfeitures	554,938	719,517		750,000	800,000	50,000	6.7%
Bad Debt Collections	119,270	88,853		115,000	35,000	(80,000)	-69.6%
Attorney fees recovered	16,245	20,166		17,000	10,000	(7,000)	-41.2%
Traffic school	50	1,875		6,000	2,000	(4,000)	-66.7%
<b>TOTAL FINES AND FORFEITURES</b>	<b>\$ 690,503</b>	<b>\$ 830,411</b>	<b>\$</b>	<b>888,000</b>	<b>\$ 847,000</b>	<b>\$ (41,000)</b>	<b>-4.6%</b>
<b>Miscellaneous:</b>							
Interest revenue	35,668	(22,190)		5,000	160,000	155,000	3100.0%
Interest on restricted funds	3,147	-		-	-	-	0.0%
Proceeds from insurance	92,517	30,426		13,883	-	(13,883)	-100.0%
Proceeds from sale of assets	700	207		-	-	-	0.0%
Sundry revenues	4,276	2,369		5,000	5,000	-	0.0%
ULGT dividend/grant	7,253	7,253		7,253	7,978	725	10.0%
Cash Over & Short	80	86		-	-	-	0.0%
Event Application Fee Revenue	80	770		-	-	-	0.0%
<b>TOTAL MISCELLANEOUS:</b>	<b>\$ 143,721</b>	<b>\$ 18,921</b>	<b>\$</b>	<b>31,136</b>	<b>\$ 172,978</b>	<b>\$ 141,842</b>	<b>455.6%</b>
<b>USE OF FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$</b>	<b>2,836,131</b>	<b>\$ 16,243</b>	<b>\$ (2,819,888)</b>	<b>-99.4%</b>
<b>TOTAL GENERAL FUND FINANCING SOURCES</b>	<b>\$ 23,781,915</b>	<b>\$ 23,067,224</b>	<b>\$</b>	<b>26,683,928</b>	<b>\$ 25,173,913</b>	<b>\$ (1,510,015)</b>	<b>-5.7%</b>

# Mayor and City Council



## DEPARTMENT DESCRIPTION

Midvale City operates under a six-member council form of government. The Mayor votes on each matter where there is a tie-vote of the Council, on ordinances that enlarge or restrict the Mayor’s powers, duties, or functions; and in the appointment or dismissal of a City Manager. The Mayor serves as the Chief Executive Officer and the City Manager serves as the Chief Administrative Officer overseeing the day-to-day administrative functions of the City.

The City Council serves as the Board of Trustees for the Midvale City Redevelopment Agency. The Mayor serves as Chief Administrative Officer and the City Manager serves as the Executive Director. The members of the City Council act as the governing body of the Agency and City staff provide management support and technical assistance to the Agency.

## BUDGET

Mayor and City Council						
	Actual FY2021	Actual FY2022	Amended FY2023	Final FY2024	Difference	Percent Change
<b>Personnel</b>						
Salaries <sup>1</sup>	149,426	155,547	170,225	176,003	5,778	3.4%
Benefits <sup>2</sup>	138,490	148,143	167,782	168,253	471	0.3%
Car Allowance	4,800	4,984	4,800	4,800	-	0.0%
<b>Total Personnel</b>	<b>292,716</b>	<b>308,674</b>	<b>342,807</b>	<b>349,056</b>	<b>6,249</b>	<b>1.8%</b>
<b>Operating</b>						
Subscriptions and Memberships	-	-	1,000	-	(1,000)	-100.0%
Education and Travel	2,236	2,224	5,000	3,500	(1,500)	-30.0%
Information Technology Equipment (Interfund)	11,288	13,101	9,267	7,894	(1,373)	-14.8%
Communications and Telephone	511	564	750	403	(347)	-46.3%
Professional Services	90,000	-	-	-	-	0.0%
Education and Training	-	-	-	-	-	0.0%
Miscellaneous Supplies	872	9,463	6,000	6,750	750	12.5%
City Council Priorities	-	-	5,000	5,000	-	0.0%
Mayor's Priorities <sup>3</sup>	-	-	-	5,000	5,000	0.0%
Miscellaneous Services	1,795	91	1,000	1,000	-	0.0%
<b>Total Operating</b>	<b>106,702</b>	<b>25,443</b>	<b>28,017</b>	<b>29,547</b>	<b>1,530</b>	<b>5.5%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 399,418</b>	<b>\$ 334,117</b>	<b>\$ 370,824</b>	<b>\$ 378,603</b>	<b>\$ 7,779</b>	<b>2.1%</b>

### At a Glance:

**Total Budget: \$378,603 | Elected Officials: 6**

# Mayor and City Council

## BUDGET CONTINUED

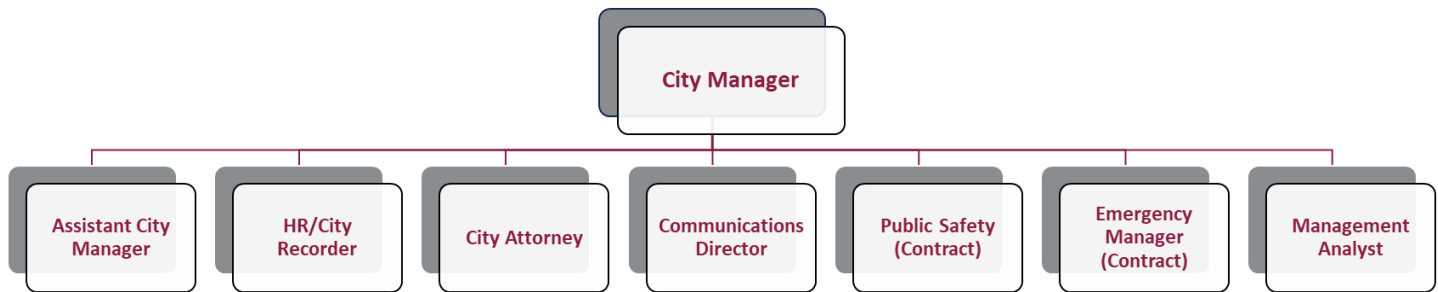
- 1 FY2024 Market, COLA, & Merit Salary Adjustments
- 2 FY2024 4% Increase in benefit cost
- 3 FY2024 Addition of funds for Mayoral projects and priorities

## STAFFING

Position	FY2021	FY2022	FY2023	Final FY2024
Part-Time				
Mayor	0.50	0.50	0.50	0.50
City Council Members	2.50	2.50	2.50	2.50
<b>TOTAL MAYOR AND CITY COUNCIL</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

\*Note: For FTE purposes, the Mayor and City Council are counted as 0.5 FTE. The Mayor and Council member's compensation is not based on hours worked.

# Administration



The Administration Department consists of the City Manager, Assistant City Manager, Management Analyst, Administration Administrative Assistant, and the City Manager/Assistant City Manager Executive Assistant. The City Manager administers the day-to-day functions of the City and make executive-level decisions regarding operations.

## BUDGET

Administration						
	Actual FY2021	Actual FY2022	Amended FY2023	Final FY2024	Difference	Percent Change
<b>Personnel</b>						
Salaries <sup>1</sup>	397,891	380,363	427,447	585,335	157,888	36.9%
Benefits <sup>2</sup>	137,768	146,618	167,093	297,782	130,689	78.2%
Car Allowance	9,035	8,885	9,600	9,000	(600)	-6.3%
<b>Total Personnel</b>	<b>544,694</b>	<b>535,866</b>	<b>604,140</b>	<b>892,117</b>	<b>287,977</b>	<b>47.7%</b>
<b>Operating</b>						
Subscriptions and Memberships	-	2,432	3,550	3,550	-	0.0%
Education and Travel	149	663	6,600	6,000	(600)	-9.1%
Information Technology Equipment (Interfund)	4,468	5,685	4,321	6,228	1,907	44.1%
Communications and Telephone	455	791	943	966	23	2.4%
Professional Services	-	84,996	91,956	115,000	23,044	25.1%
Education and Training	-	-	-	-	-	0.0%
Miscellaneous Supplies	972	2,687	3,500	3,500	-	0.0%
Miscellaneous Services	-	1,266	500	500	-	0.0%
<b>Total Operating</b>	<b>6,044</b>	<b>98,520</b>	<b>111,370</b>	<b>135,744</b>	<b>24,374</b>	<b>21.9%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 550,738</b>	<b>\$ 634,386</b>	<b>\$ 715,510</b>	<b>\$ 1,027,861</b>	<b>\$ 312,351</b>	<b>43.7%</b>

### At a Glance:

**Total Budget: \$1,027,861 | Full-Time Equivalent Employees: 4.5**



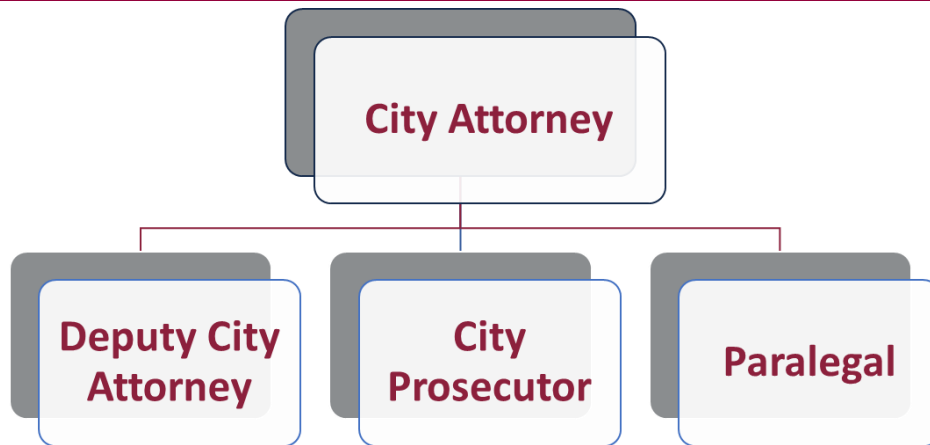
## BUDGET CONTINUED

1 FY2024 Market, COLA, & Merit Salary Adjustments and moved a FTE from Community Development Admin to Administration for a Management Analyst position

2 FY2024 4% Increase in benefit cost

## STAFFING

Position	FY2021	FY2022	FY2023	Final FY2024
City Manager	1.00	1.00	1.00	1.00
Assistant City Manager	1.00	1.00	1.00	1.00
Administrative Assistant	-	1.00	1.00	1.00
Executive Assistant	1.00	0.50	0.50	0.50
Management Analyst	-	-	1.00	1.00
<b>TOTAL ADMINISTRATION</b>	<b>3.00</b>	<b>3.50</b>	<b>4.50</b>	<b>4.50</b>



## DEPARTMENT DESCRIPTION

The City Attorney's office administers the legal affairs of the City. The department consists of the City Attorney, Deputy City Attorney, Prosecutor, and Paralegal. The department duties include providing legal counsel to the Mayor and City Council, the City Manager, City boards and commissions, and City officers in relation to their official duties; drafting and reviewing legal contracts; drafting and reviewing municipal ordinances; managing outside legal counsel; and prosecuting cases in the Midvale City Justice Court.

## BUDGET

City Attorney						
	Actual FY2021	Actual FY2022	Amended FY2023	Final FY2024	Difference	Percent Change
<b>Personnel</b>						
Salaries	386,533	335,886	455,782	447,533	(8,249)	-1.8%
Overtime	-	-	-	5,000	5,000	0.0%
Benefits <sup>1</sup>	164,202	151,991	220,410	239,157	18,747	8.5%
Car Allowance	6,000	6,000	6,000	6,000	-	0.0%
<b>Total Personnel</b>	<b>556,735</b>	<b>493,877</b>	<b>682,192</b>	<b>697,690</b>	<b>15,498</b>	<b>2.3%</b>
<b>Operating</b>						
Subscriptions and Memberships <sup>2</sup>	6,979	6,878	11,200	15,500	4,300	38.4%
Education and Travel	2,484	2,285	9,000	9,000	-	0.0%
Repairs, Maintenance, and Supplies	-	-	1,000	-	(1,000)	-100.0%
Information Technology Equipment (Interfund)	7,075	6,776	5,043	6,599	1,556	30.9%
Communications and Telephone	959	910	1,500	1,500	-	0.0%
Professional Services <sup>3</sup>	46,102	43,376	25,000	60,000	35,000	140.0%
Legal Defenders	-	-	-	-	-	0.0%
Education and Training	72,600	71,730	100,000	85,000	(15,000)	-15.0%
Miscellaneous Supplies	119	501	1,000	1,000	-	0.0%
<b>Total Operating</b>	<b>136,318</b>	<b>132,456</b>	<b>153,743</b>	<b>178,599</b>	<b>24,856</b>	<b>16.2%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 693,053</b>	<b>\$ 626,333</b>	<b>\$ 835,935</b>	<b>\$ 876,289</b>	<b>\$ 40,354</b>	<b>4.8%</b>

### At a Glance:

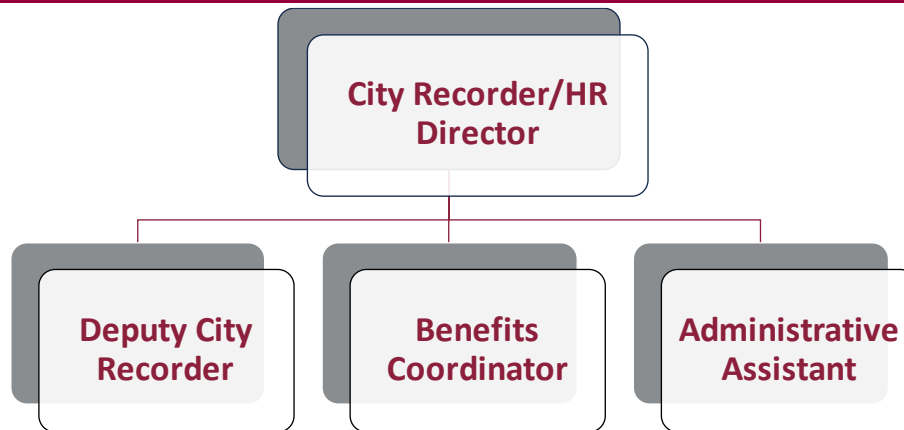
**Total Budget: \$876,289 | Full-Time Equivalent Employees: 4**

BUDGET CONTINUED

- 1 FY2024 4% Increase in benefit cost
- 2 FY2024 End of grant funding for eProsecutor software
- 3 FY2024 Funding for external legal help

STAFFING

Position	FY2021	FY2022	FY2023	Final FY2024
City Attorney	1.00	1.00	1.00	1.00
Deputy City Attorney	1.00	1.00	1.00	1.00
Paralegal/Executive Assistant	1.00	1.00	1.00	1.00
City Prosecutor	-	-	1.00	1.00
TOTAL CITY ATTORNEY	3.00	3.00	4.00	4.00



## DEPARTMENT DESCRIPTION

The City Recorder's Office is responsible for maintaining all City records and files, both paper and electronic. The Recorder's Office also manages municipal elections, GRAMA (Government Records Access Management Act) requests, public notices, public meeting agendas, minutes, and recordings.

## BUDGET

City Recorder						
	Actual FY2021	Actual FY2022	Amended FY2023	Final FY2024	Difference	Percent Change
<b>Personnel</b>						
Salaries <sup>1</sup>	189,115	198,827	214,927	227,079	12,152	5.7%
Overtime	-	376	500	200	(300)	-60.0%
Benefits <sup>2</sup>	79,710	82,915	87,941	93,408	5,467	6.2%
Car Allowance	3,000	3,000	3,000	3,000	-	0.0%
<b>Total Personnel</b>	<b>271,825</b>	<b>285,118</b>	<b>306,368</b>	<b>323,687</b>	<b>17,319</b>	<b>5.7%</b>
<b>Operating</b>						
Subscriptions and Memberships	945	575	2,000	500	(1,500)	-75.0%
Public Notices	13,005	1,907	13,500	7,500	(6,000)	-44.4%
Education and Travel	575	965	5,000	1,000	(4,000)	-80.0%
Repairs, Maintenance, and Supplies	-	1,035	500	-	(500)	-100.0%
Information Technology Equipment (Interfund)	3,492	5,966	5,008	4,265	(743)	-14.8%
Communications and Telephone	403	403	1,000	600	(400)	-40.0%
Professional Services	-	-	500	-	(500)	-100.0%
Codification	4,915	16,325	15,000	8,200	(6,800)	-45.3%
Election Supplies <sup>3</sup>	-	25,860	-	52,000	52,000	0.0%
Miscellaneous Supplies	37	377	500	500	-	0.0%
Miscellaneous Services	87	-	500	500	-	0.0%
<b>Total Operating</b>	<b>23,459</b>	<b>53,413</b>	<b>43,508</b>	<b>75,065</b>	<b>31,557</b>	<b>72.5%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 295,284</b>	<b>\$ 338,531</b>	<b>\$ 349,876</b>	<b>\$ 398,752</b>	<b>\$ 48,876</b>	<b>14.0%</b>

### At a Glance:

**Total Budget: \$398,752 | Full-Time Equivalent Employees: 2**

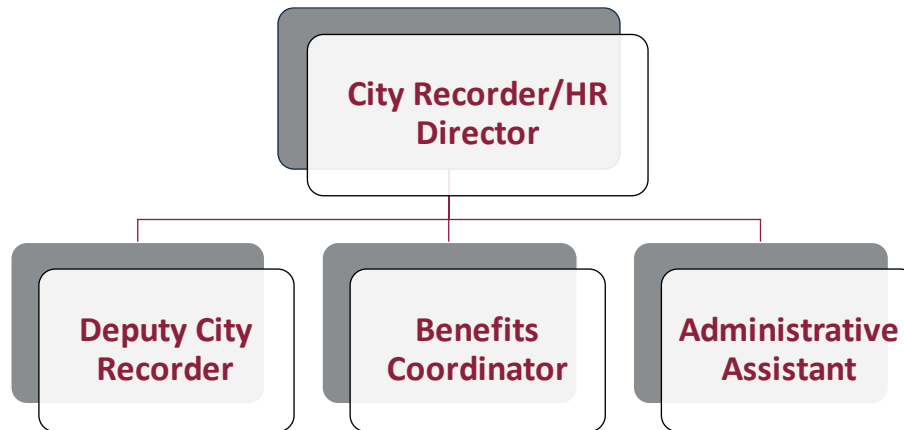
## BUDGET CONTINUED

- 1 FY2024 Market, COLA, & Merit Salary Adjustments
- 2 FY2024 4% Increase in benefit cost
- 3 FY2024 2023 Election costs

## STAFFING

Position	FY2021	FY2022	FY2023	Final FY2024
HR Director/City Recorder	1.00	1.00	1.00	1.00
Deputy City Recorder	1.00	1.00	1.00	1.00
<b>TOTAL CITY RECORDER</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

# Human Resources



## DEPARTMENT DESCRIPTION

The Human Resources Department provides city-wide support of personnel and benefits for all departments and employees. This support includes: recruitment, application processing, background investigations, drug testing, policy development, benefit administration, research and compliance with state and federal laws, investigation and dispute resolution, recognition programs, classification and compensation maintenance, and in-house training programs.

The department also provides risk management/safety support to all departments and employees. This support includes: safety inspections of facilities, accident review, claims processing, workers compensation claims, safety training, and safety incentives.

## BUDGET

Human Resources						
	Actual FY2021	Actual FY2022	Amended FY2023	Final FY2024	Difference	Percent Change
<b>Personnel</b>						
Salaries <sup>1</sup>	68,280	71,991	77,701	81,139	3,438	4.4%
Benefits <sup>2</sup>	28,594	29,667	31,483	33,238	1,755	5.6%
<b>Total Personnel</b>	<b>96,874</b>	<b>101,658</b>	<b>109,184</b>	<b>114,377</b>	<b>5,193</b>	<b>4.8%</b>
<b>Operating</b>						
Subscriptions and Memberships	3,341	2,287	5,000	2,500	(2,500)	-50.0%
Public Notices - Job Postings	1,305	1,398	4,000	1,500	(2,500)	-62.5%
Education and Travel	3,914	2,605	8,000	5,000	(3,000)	-37.5%
Repairs, Maintenance, and Supplies	-	-	300	-	(300)	-100.0%
Information Technology Equipment (Interfund)	1,821	1,844	1,516	996	(520)	-34.3%
Communications and Telephone	-	-	500	-	(500)	-100.0%
Professional Services	51,848	3,594	4,000	4,000	-	0.0%
Software	-	8,259	8,000	3,900	(4,100)	-51.3%
Miscellaneous Supplies	982	2,924	1,200	1,200	-	0.0%
Miscellaneous Services	79	39	500	500	-	0.0%
<b>Total Operating</b>	<b>63,290</b>	<b>22,950</b>	<b>33,016</b>	<b>19,596</b>	<b>(13,420)</b>	<b>-40.6%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 160,164</b>	<b>\$ 124,608</b>	<b>\$ 142,200</b>	<b>\$ 133,973</b>	<b>\$ (8,227)</b>	<b>-5.8%</b>

### At a Glance:

**Total Budget: \$133,973 | Full-Time Equivalent Employees: 1**



## BUDGET CONTINUED

- 1 FY2024 Market, COLA, & Merit Salary Adjustments
- 2 FY2024 4% Increase in benefit cost

## STAFFING

Position	FY2021	FY2022	FY2023	Final FY2024
Benefits Coordinator	1.00	1.00	1.00	1.00
TOTAL HUMAN RESOURCES	1.00	1.00	1.00	1.00

# Employee Services

## DEPARTMENT DESCRIPTION

The Employee Services department accounts for costs associated with miscellaneous programs benefitting Midvale City employees. These programs include:

- Employee Assistance Program
- Benefit administration costs
- Education reimbursement program
- Employee Association
- Employee recognition

## BUDGET

Employee Services							
	Actual FY2020	Actual FY2021	Actual FY2022	Amended FY2023	Final FY2024	Difference	Percent Change
Operating							
Employee Assistance Program	3,204	3,841	4,000	4,000	4,000	-	0.0%
Flex Spending Plan Admin Fee	2,451	2,316	2,018	2,500	2,100	(400)	-16.0%
Drug Screening Services	2,491	2,621	2,982	4,000	3,200	(800)	-20.0%
Education Reimbursement Program	1,171	3,903	1,098	15,000	10,000	(5,000)	-33.3%
Unemployment Insurance	10,288	4,891	617	6,000	6,000	-	0.0%
Miscellaneous Supplies	300	143	1,274	13,000	500	(12,500)	-96.2%
Miscellaneous Services	406	104	50	1,500	1,000	(500)	-33.3%
Employee Association	16,998	16,950	22,318	24,700	17,300	(7,400)	-30.0%
Employee Recognition Program	2,072	3,281	-	2,000	2,000	-	0.0%
Safety Award Program	-	-	-	10,000	7,200	(2,800)	-28.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 39,381</b>	<b>\$ 38,050</b>	<b>\$ 34,357</b>	<b>\$ 82,700</b>	<b>\$ 53,300</b>	<b>\$ (29,400)</b>	<b>-35.6%</b>

### At a Glance:

**Total Budget: \$53,300 | Full-Time Equivalent Employees: 0**

# Communications



## DEPARTMENT DESCRIPTION

The Communications Department works to provide accurate, timely information in a professional manner to residents, businesses, City employees, and the news media by utilizing a number of mediums, including: social media, City website, newsletters, e-mail notifications, direct mailings, videos, etc.

## BUDGET

Communications						
	Actual FY2021	Actual FY2022	Amended FY2023	Final FY2024	Difference	Percent Change
<b>Personnel</b>						
Salaries <sup>1</sup>	85,090	89,368	97,617	103,073	5,456	5.6%
Benefits <sup>2</sup>	48,068	49,873	53,311	56,936	3,625	6.8%
Car Allowance	3,000	3,000	3,000	3,000	-	0.0%
<b>Total Personnel</b>	<b>136,158</b>	<b>142,241</b>	<b>153,928</b>	<b>163,009</b>	<b>9,081</b>	<b>5.9%</b>
<b>Operating</b>						
Subscriptions and Memberships	1,105	1,294	900	1,200	300	33.3%
Education and Travel	934	2,563	2,600	2,600	-	0.0%
Information Technology						
Equipment (Interfund)	1,545	1,684	1,310	726	(584)	-44.6%
Communications and Telephone	403	403	403	403	-	0.0%
Professional Services	1,680	3,009	8,000	5,000	(3,000)	-37.5%
Newsletter	24,000	24,161	24,000	24,000	-	0.0%
Public Relations	-	-	13,500	-	(13,500)	-100.0%
Software <sup>3</sup>	14,388	-	83,800	22,300	(61,500)	-73.4%
City Celebration	1,913	68	-	-	-	0.0%
Miscellaneous Supplies	1,013	1,151	2,500	1,000	(1,500)	-60.0%
Miscellaneous Services	1,578	-	3,180	600	(2,580)	-81.1%
Volunteer Appreciation	2,104	-	3,200	-	(3,200)	-100.0%
<b>Total Operating</b>	<b>50,663</b>	<b>34,333</b>	<b>143,393</b>	<b>57,829</b>	<b>(85,564)</b>	<b>-59.7%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 186,821</b>	<b>\$ 176,574</b>	<b>\$ 297,321</b>	<b>\$ 220,838</b>	<b>\$ (76,483)</b>	<b>-25.7%</b>

### At a Glance:

**Total Budget: \$220,838 | Full-Time Equivalent Employees: 1**

## BUDGET CONTINUED

- 1 FY2024 Market, COLA, & Merit Salary Adjustments
- 2 FY2024 Increase in benefit cost
- 3 FY2024 Removal of funds for new website

## STAFFING

Position	FY2021	FY2022	FY2023	Final FY2024
Communications Director	1.00	1.00	1.00	1.00
<b>TOTAL COMMUNICATIONS</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

## DEPARTMENT DESCRIPTION

The Harvest Days department includes all costs for the City’s annual Harvest Days celebration. Over the years, the City has come together to celebrate the harvest of friendship and community found “in the middle of everything.”

## BUDGET

Harvest Days						
	Actual FY2021	Actual FY2022	Amended FY2023	Final FY2024	Difference	Percent Change
<b>Operating</b>						
Permits	373	1,558	1,500	1,500	-	0.0%
Equipment	-	10,617	10,000	12,000	2,000	20.0%
Supplies and Advertising	-	3,094	10,000	12,000	2,000	20.0%
Professional Services	-	-	12,500	20,000	7,500	60.0%
Entertainment	-	24,632	25,000	16,000	(9,000)	-36.0%
Parade	-	5,774	5,000	5,000	-	0.0%
Fireworks	-	13,000	13,000	13,000	-	0.0%
Other Activities	-	7,452	7,000	5,500	(1,500)	-21.4%
City Float	3,000	12,233	15,000	6,000	(9,000)	-60.0%
Youth Ambassador Program	5,000	-	10,000	-	(10,000)	-100.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 8,373</b>	<b>\$ 78,360</b>	<b>\$ 109,000</b>	<b>\$ 91,000</b>	<b>\$ (18,000)</b>	<b>-16.5%</b>

### At a Glance:

**Total Budget: \$91,000 | Full-Time Equivalent Employees: 0**

# Community & Intergovernmental Relations

## DEPARTMENT DESCRIPTION

The Community & Intergovernmental Relations budget includes programs and grants to support the residents of Midvale City. Included in this department are functions that support Salt Lake County's Midvale Senior Center, and grants to the Boys & Girls Club, Arts Council, museum, and CBC.

## BUDGET

Community and Intergovernmental Relations						
	Actual FY2021	Actual FY2022	Amended FY2023	Final FY2024	Difference	Percent Change
<b>Personnel</b>						
Salaries	13,398	35,296	37,826	37,778	(48)	-0.1%
Overtime	-	-	200	-	(200)	-100.0%
Part-Time Salaries <sup>1</sup>	7,134	4,646	8,559	-	(8,559)	-100.0%
Benefits	3,649	9,288	10,205	9,779	(426)	-4.2%
Uniform Allowance	193	-	300	300	-	0.0%
<b>Total Personnel</b>	<b>24,374</b>	<b>49,230</b>	<b>57,090</b>	<b>47,857</b>	<b>(9,233)</b>	<b>-16.2%</b>
<b>Operating</b>						
Subscriptions and Memberships	24,824	30,046	35,000	31,500	(3,500)	-10.0%
Information Technology Equipment (Interfund)	1,333	1,604	998	1,619	621	62.2%
Vehicle Operating Costs (Interfund)	7,442	10,142	11,247	12,576	1,329	11.8%
Communications and Telephone	342	480	1,000	500	(500)	-50.0%
Professional Services	-	2,736	10,000	2,200	(7,800)	-78.0%
CARES Act Projects	303,739	-	-	-	-	0.0%
Cinco De Mayo Celebration	-	-	1,000	200	(800)	-80.0%
Grant to Boys & Girls Club	40,000	40,000	40,000	40,000	-	0.0%
Grant to Arts Council	30,000	45,000	45,000	45,000	-	0.0%
Grant to CBC	40,000	40,000	40,000	40,000	-	0.0%
Miscellaneous Supplies	-	126	1,000	1,000	-	0.0%
Miscellaneous Services	-	-	1,000	1,000	-	0.0%
Senior Citizens Miscellaneous	-	-	7,200	-	(7,200)	-100.0%
Hillcrest Sports Grants	2,850	2,850	5,000	5,000	-	0.0%
<b>Total Operating</b>	<b>450,530</b>	<b>172,984</b>	<b>198,445</b>	<b>180,595</b>	<b>(17,850)</b>	<b>-9.0%</b>
<b>Capital</b>						
Fleet Vehicle Replacement (Interfund)	6,782	5,782	5,782	5,782	-	0.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 481,686</b>	<b>\$ 227,996</b>	<b>\$ 261,317</b>	<b>\$ 234,234</b>	<b>\$ (27,083)</b>	<b>-10.4%</b>

### At a Glance:

**Total Budget: \$234,234 | Full-Time Equivalent Employees: .75**

# Community & Intergovernmental Relations

## BUDGET CONTINUED

1 Removal of part-time museum receptionist

## STAFFING

Position	FY2021	FY2022	FY2023	Final FY2024
Part-Time				
Van Driver/Maintenance Worker	0.75	0.75	0.75	0.75
Receptionist - Museum	0.25	0.25	0.25	-
<b>TOTAL COMMUNITY AND INTERGOVERNMENTAL RELATIONS</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.75</b>



## DEPARTMENT DESCRIPTION

The Public Safety department includes expenditures the City contracts for Emergency Management (Unified Fire Authority), Police (Unified Police Department), Code Enforcement (Unified Police Department), and Animal Control (Salt Lake County).

## BUDGET

Public Safety						
	Actual FY2021	Actual FY2022	Amended FY2023	Final FY2024	Difference	Percent Change
Information Technology Equipment (Interfund)	1,426	1,978	1,488	2,113	625	42.0%
<b>Operating</b>						
Professional Services <sup>1</sup>	54,925	34,940	52,500	54,100	1,600	3.0%
Unified Police Department Contract <sup>2</sup>	8,877,322	9,874,517	11,351,484	11,951,605	600,121	5.3%
Animal Control Contract <sup>3</sup>	289,715	297,060	311,805	342,578	30,773	9.9%
Miscellaneous Supplies	55	-	3,500	300	(3,200)	-91.4%
Miscellaneous Services	76,045	74,514	-	-	-	0.0%
<b>Total Operating</b>	<b>9,299,488</b>	<b>10,283,009</b>	<b>11,720,777</b>	<b>12,350,696</b>	<b>629,919</b>	<b>5.4%</b>
<b>Capital</b>						
Public Safety Grant Passthrough	6,605	39,669	-	-	-	0.0%
<b>Total Capital</b>	<b>6,605</b>	<b>39,669</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 9,306,093</b>	<b>\$ 10,322,678</b>	<b>\$ 11,720,777</b>	<b>\$ 12,350,696</b>	<b>\$ 629,919</b>	<b>5.4%</b>

1 FY2024 Increase in Emergency Manager contract

2 FY2024 UPD Final Budget - Includes new Sergeant position

3 FY2024 Increase in Animal Control Contract

### At a Glance:

**Total Budget: \$12,350,696 | Full-Time Equivalent Employees: 0**

# Non-Departmental

## DEPARTMENT DESCRIPTION

The Non-Departmental budget includes charges that benefit departments City-wide.

## BUDGET

Non-Departmental						
	Actual FY2021	Actual FY2022	Amended FY2023	Final FY2024	Difference	Percent Change
<b>Operating</b>						
Office supplies	58,175	32,686	40,000	40,000	-	0.0%
Postage	9,024	15,447	15,000	15,000	-	0.0%
Bank charges	114,084	10,053	15,680	15,680	-	0.0%
Vehicle operating costs	2,977	4,057	4,499	5,030	531	11.8%
Insurance and surety	54,959	64,529	69,300	68,800	(500)	-0.7%
Trustee and bond related fees	2,350	-	-	-	-	0.0%
Loss contingency	38,182	-	20,000	8,200	(11,800)	-59.0%
Miscellaneous supplies	9	1,705	500	500	-	0.0%
Miscellaneous services	-	3,000	2,000	2,000	-	0.0%
<b>Total Operating</b>	<b>279,760</b>	<b>131,477</b>	<b>166,979</b>	<b>155,210</b>	<b>(11,769)</b>	<b>-7.0%</b>
<b>Capital</b>						
Fleet Vehicle Replacement	2,405	2,140	5,202	2,887	(2,315)	-44.5%
<b>Debt Service</b>						
Lease Payment to MBA	370,006	-	-	-	-	0.0%
Debt Service Principal	490,000	-	-	-	-	0.0%
Debt Service Interest	286,900	-	-	-	-	0.0%
<b>Total Debt Service</b>	<b>1,146,906</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,429,071</b>	<b>\$ 133,617</b>	<b>\$ 172,181</b>	<b>\$ 158,097</b>	<b>\$ (14,084)</b>	<b>-8.2%</b>

### At a Glance:

**Total Budget: \$158,097 | Full-Time Equivalent Employees: 0**

# Contributions

## DEPARTMENT DESCRIPTION

The Contributions budget includes transfers made from the General Fund to other Funds.

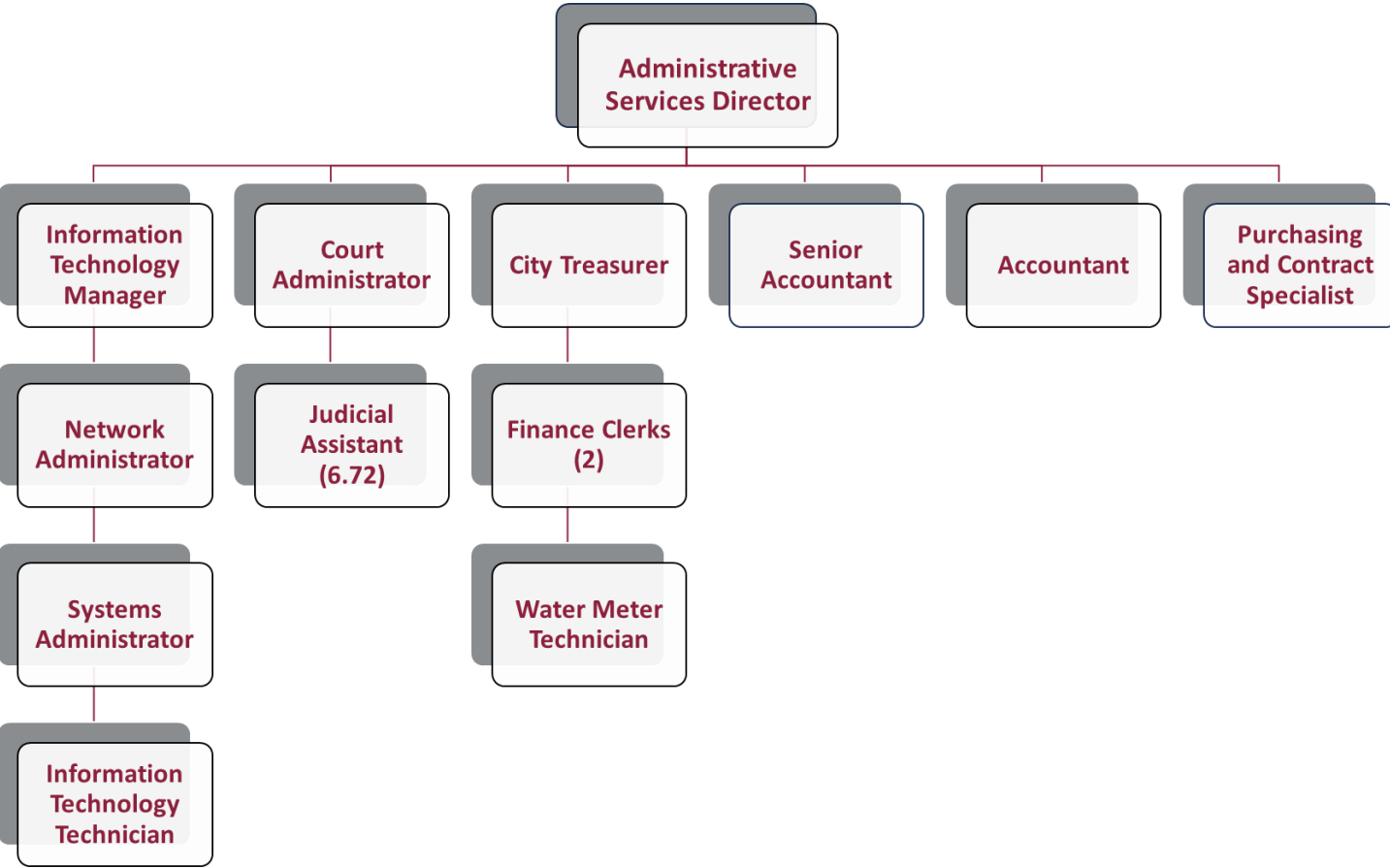
## BUDGET

Contributions						
	Actual FY2021	Actual FY2022	Amended FY2023	Final FY2024	Difference	Percent Change
Transfer to Capital Projects	-	1,249,526	1,987,600	-	(1,987,600)	-100.0%
Transfer to Capital Projects	196,887	-	-	-	-	0.0%
Transfer to IT Fund	368,014	-	200,000	-	(200,000)	-100.0%
Transfer to RDA	6,000	-	-	-	-	0.0%
Transfer to Debt Service Fund	-	1,156,098	1,157,961	1,134,725	(23,236)	-2.0%
Transfer to Telecomm Fund	805,586	820,369	702,484	695,612	(6,872)	-1.0%
Transfer to Sanitation Fund	-	-	8,100	-	(8,100)	-100.0%
<b>TOTAL CONTRIBUTIONS</b>	<b>\$ 1,376,487</b>	<b>\$ 3,225,993</b>	<b>\$ 4,056,145</b>	<b>\$ 1,830,337</b>	<b>\$ (2,225,808)</b>	<b>-54.9%</b>

### At a Glance:

**Total Budget: \$1,830,337 | Full-Time Equivalent Employees: 0**

# Administrative Services—Administration



## DEPARTMENT DESCRIPTION

The Administrative Services Director oversees the Information Technology Department, Finance Department, and Justice Court.

### At a Glance:

**Total Budget: \$208,696 | Full-Time Equivalent Employees: 1**

# Administrative Services—Administration

## BUDGET

## STAFFING

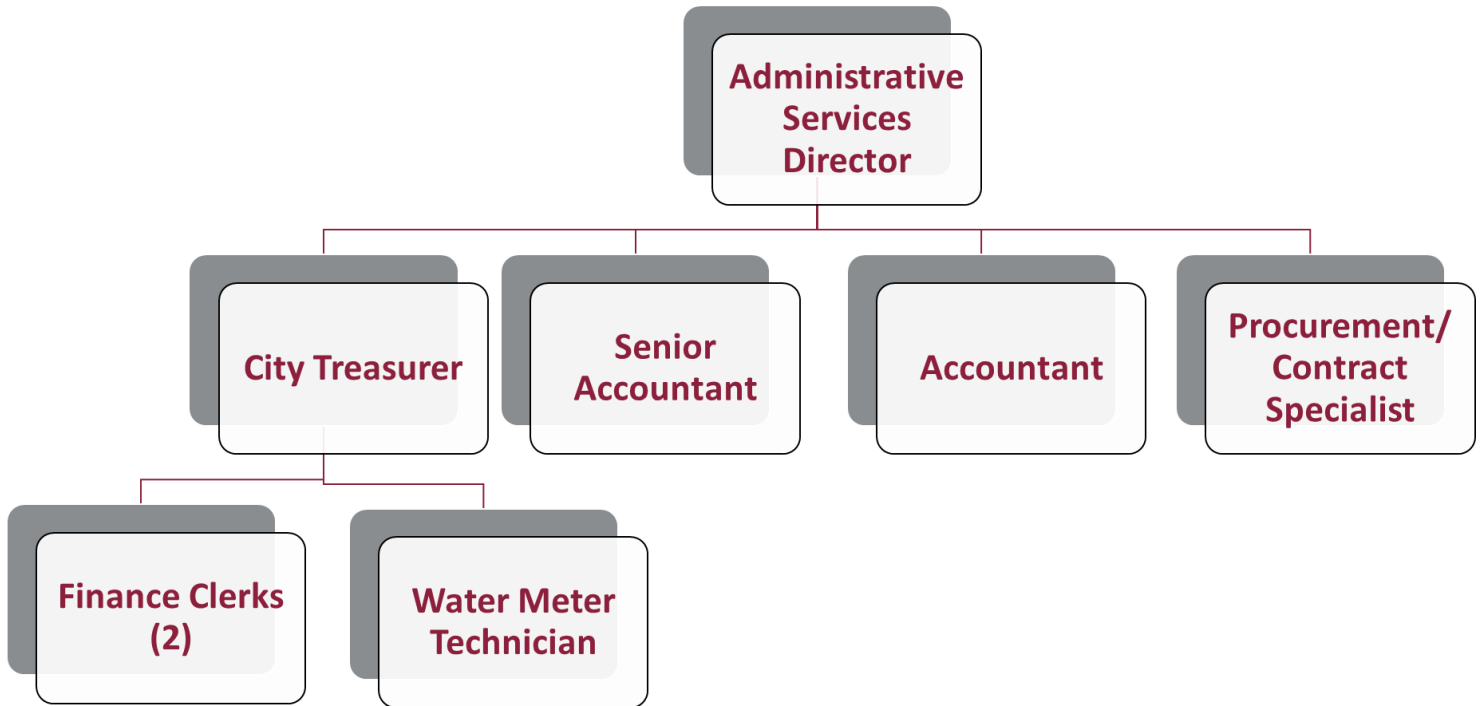
Administrative Services - Administration						
	Actual FY2021	Actual FY2022	Amended FY2023	Final FY2024	Difference	Percent Change
<b>Personnel</b>						
Salaries <sup>1</sup>	104,942	114,152	136,160	143,804	7,644	5.6%
Benefits <sup>2</sup>	38,918	44,058	54,808	57,364	2,556	4.7%
Car Allowance	2,654	2,654	3,000	3,000	-	0.0%
<b>Total Personnel</b>	<b>146,514</b>	<b>160,864</b>	<b>193,968</b>	<b>204,168</b>	<b>10,200</b>	<b>5.3%</b>
<b>Operating</b>						
Subscriptions and Memberships	25	150	500	400	(100)	-20.0%
Education and Travel	75	-	1,000	1,000	-	0.0%
Repairs, Maintenance, and Supplies	-	-	150	-	(150)	-100.0%
Information Technology Equipment (Interfund)	2,245	3,237	3,236	1,228	(2,008)	-62.1%
Communications and Telephone	357	356	403	400	(3)	-0.7%
Professional Services	445	445	1,000	500	(500)	-50.0%
Miscellaneous Supplies	3,045	641	500	500	-	0.0%
Miscellaneous Services	-	55	500	500	-	0.0%
<b>Total Operating</b>	<b>6,192</b>	<b>4,884</b>	<b>7,289</b>	<b>4,528</b>	<b>(2,761)</b>	<b>-37.9%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 152,706</b>	<b>\$ 165,748</b>	<b>\$ 201,257</b>	<b>\$ 208,696</b>	<b>\$ 7,439</b>	<b>3.7%</b>

1 FY2024 Market, COLA, & Merit Salary Adjustments

2 FY2024 Increase in benefit cost

Position	FY2021	FY2022	FY2023	Final FY2024
Administrative Services Director	1.00	1.00	1.00	1.00
<b>TOTAL ADMINISTRATIVE SERVICES ADMIN</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

# Administrative Services—Finance



## DEPARTMENT DESCRIPTION

The Finance Department encompasses the City's Finance and Utility Billing functions. The Finance division oversees all financial functions for the City, which include the City's Annual Comprehensive Financial Report (ACFR), the annual budget, all accounting functions, and procurement. The Utility Billing division, under direction of the City Treasurer, creates and maintains all customer utility accounts. Customers are billed monthly for usage of culinary water, sewer, garbage (sanitation), storm drain, and street lighting. Additionally, Utility Billing division bills and collects fees on behalf of UTOPIA (Utah Telecommunication Open Infrastructure Agency) users.

### At a Glance:

**Total Budget: \$550,864 | Full-Time Equivalent Employees: 4.35**

# Administrative Services—Finance

## BUDGET

Administrative Services - Finance						
	Actual FY2021	Actual FY2022	Amended FY2023	Final FY2024	Difference	Percent Change
<b>Personnel</b>						
Salaries <sup>1</sup>	258,713	262,721	301,727	321,792	20,065	6.7%
Benefits <sup>2</sup>	100,775	144,773	169,967	182,178	12,211	7.2%
Car Allowance	1,615	-	-	-	-	0.0%
Uniforms	-	1,244	675	675	-	0.0%
<b>Total Personnel</b>	<b>361,103</b>	<b>408,738</b>	<b>472,369</b>	<b>504,645</b>	<b>32,276</b>	<b>6.8%</b>
<b>Operating</b>						
Subscriptions and Memberships	389	873	1,500	1,100	(400)	-26.7%
Education and Travel	1,901	1,903	5,500	5,000	(500)	-9.1%
Repairs, Maintenance, and Supplies	249	29	700	400	(300)	-42.9%
Information Technology Equipment (Interfund)	7,707	18,656	14,050	8,619	(5,431)	-38.7%
Communications and Telephone	62	886	1,000	1,000	-	0.0%
Professional Services	22,030	24,030	25,000	27,600	2,600	10.4%
Software	-	-	16,000	-	(16,000)	-100.0%
Tool allowance	-	3,033	1,000	1,500	500	50.0%
Miscellaneous Supplies	1,030	666	500	500	-	0.0%
Miscellaneous Services	146	468	500	500	-	0.0%
<b>Total Operating</b>	<b>33,514</b>	<b>50,544</b>	<b>65,750</b>	<b>46,219</b>	<b>(19,531)</b>	<b>-29.7%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 394,617</b>	<b>\$ 459,282</b>	<b>\$ 538,119</b>	<b>\$ 550,864</b>	<b>\$ 12,745</b>	<b>2.4%</b>

1 FY2024 Market, COLA, & Merit Salary Adjustments

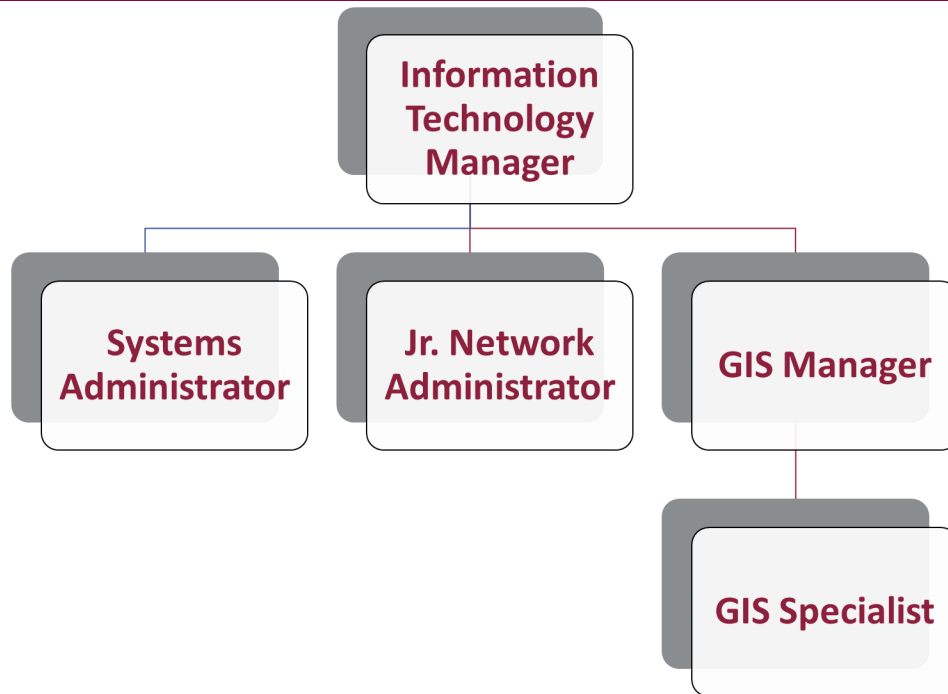
2 FY2024 Increase in benefit cost

## STAFFING

Position	FY2021	FY2022	FY2023	Final FY2024
Finance Director	1.00	-	-	-
Senior Accountant	-	1.00	1.00	1.00
Procurement/Contract Specialist	1.00	1.00	1.00	1.00
ity Treasurer	0.35	0.35	0.35	0.35
nance Clerk	2.00	2.00	2.00	2.00
<b>TOTAL FINANCE</b>	<b>4.35</b>	<b>4.35</b>	<b>4.35</b>	<b>4.35</b>



# Administrative Services—Information Technology



## DEPARTMENT DESCRIPTION

The Information Technology department is responsible for managing the technology and network infrastructure, maintaining information system security, promoting technology education, and overseeing data disaster recovery planning. The City's GIS team is also housed in the Information Technology Department.

### At a Glance:

**Total Budget: \$867,397 | Full-Time Equivalent Employees: 4.3**

# Administrative Services—Information Technology

## BUDGET

Administrative Services - Information Technology						
	Actual FY2021	Actual FY2022	Amended FY2023	Final FY2024	Difference	Percent Change
<b>Personnel</b>						
Salaries <sup>1</sup>	264,518	338,328	385,542	325,417	(60,125)	-15.6%
Overtime	1,343	221	500	400	(100)	-20.0%
Benefits	140,167	161,684	174,066	139,152	(34,914)	-20.1%
Car Allowance	3,000	3,000	3,000	3,000	-	0.0%
<b>Total Personnel</b>	<b>409,028</b>	<b>503,233</b>	<b>563,108</b>	<b>467,969</b>	<b>(95,139)</b>	<b>-16.9%</b>
<b>Operating</b>						
Subscriptions and Memberships	248	161	500	300	(200)	-40.0%
Education and Travel	-	8,949	15,000	15,000	-	0.0%
Information Technology Equipment (Interfund)	3,971	14,118	38,126	12,738	(25,388)	-66.6%
Internet and Wireless <sup>2</sup>	19,055	16,392	22,000	22,700	700	3.2%
Communications and Telephone <sup>2</sup>	24,518	25,608	29,450	32,195	2,745	9.3%
Professional Services <sup>2</sup>	69,405	35,574	47,525	56,325	8,800	18.5%
Computer Equipment	20,479	7,552	15,000	15,000	-	0.0%
Network Equipment	4,535	2,477	5,000	47,000	42,000	840.0%
Software	28,728	288	22,900	19,920	(2,980)	-13.0%
Software Support <sup>2</sup>	105,832	124,571	168,000	177,250	9,250	5.5%
Miscellaneous Supplies	182	-	500	500	-	0.0%
Miscellaneous Services	165	374	500	500	-	0.0%
<b>Total Operating</b>	<b>277,118</b>	<b>236,064</b>	<b>364,501</b>	<b>399,428</b>	<b>34,927</b>	<b>9.6%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 686,146</b>	<b>\$ 739,297</b>	<b>\$ 927,609</b>	<b>\$ 867,397</b>	<b>\$ (60,212)</b>	<b>-6.5%</b>

1 FY2024 Market, COLA, & Merit Salary Adjustments

2 FY2024 Increased cost of current technology

3 FY2024 Network equipment & Re-Vamp

## STAFFING

Position	FY2021	FY2022	FY2023	Final FY2024
Information Technology Manager	1.00	1.00	1.00	1.00
Systems Administrator	1.00	1.00	1.00	1.00
Network Administrator	1.00	1.00	1.00	0.00
Information Technology Technician	0.60	0.60	0.60	0.00
Jr. Network Administrator	0.00	0.00	0.00	0.60
GIS Manager	0.00	0.35	0.35	0.35
GIS Specialist I	0.00	0.35	0.35	0.35
<b>TOTAL INFORMATION TECHNOLOGY</b>	<b>3.60</b>	<b>4.30</b>	<b>4.30</b>	<b>3.30</b>

# Administrative Services—Justice Court



## DEPARTMENT DESCRIPTION

The Midvale Justice Court has jurisdiction over Class B and C misdemeanors, small claims, and infractions committed within the boundaries of Midvale City. These include all traffic, parking, and criminal offenses. The Justice Court is devoted to providing the best service possible. Of Court staff, four are fluent in Spanish, providing excellent service to different parts of our diverse community.

### At a Glance:

**Total Budget: \$1,078,217 | Full-Time Equivalent Employees: 8.72**

# Administrative Services—Justice Court

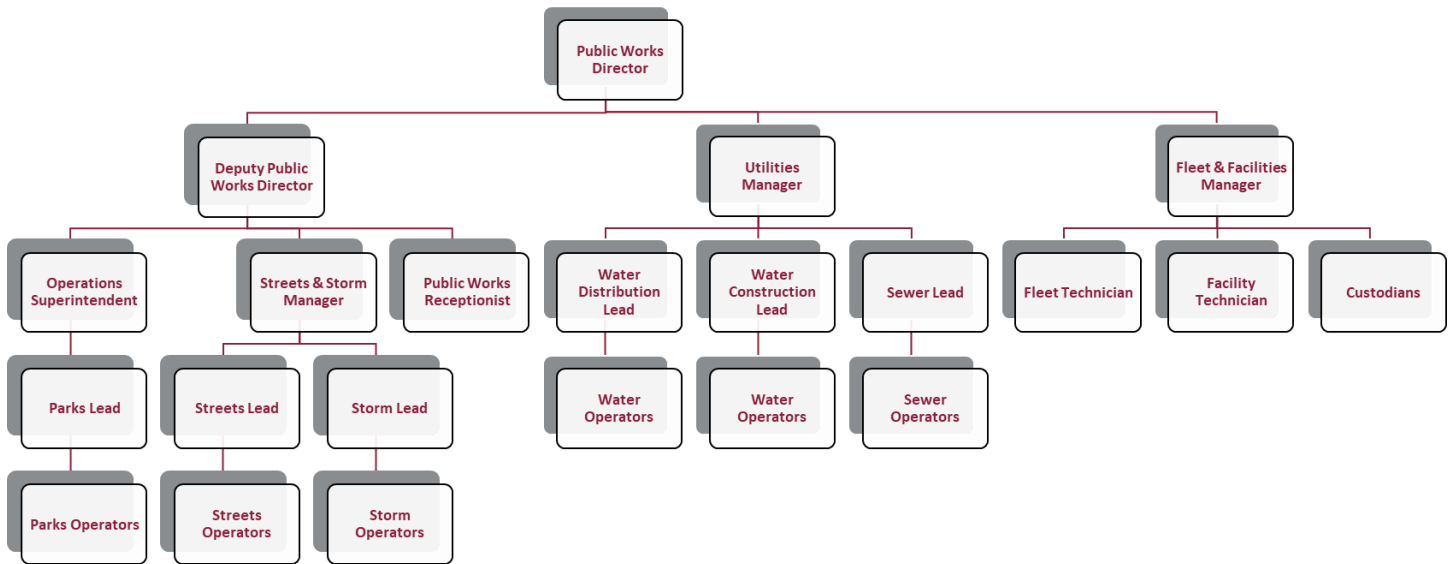
## BUDGET

Administrative Services - Justice Court						
	Actual FY2021	Actual FY2022	Amended FY2023	Final FY2024	Difference	Percent Change
<b>Personnel</b>						
Salaries	450,443	454,498	604,080	600,190	(3,890)	-0.6%
Overtime	-	230	500	300	(200)	-40.0%
Part-Time Wages	2,261	21,801	30,814	32,005	1,191	3.9%
Benefits	225,038	218,720	292,783	300,105	7,322	2.5%
Car Allowance	3,000	3,000	3,000	3,000	-	0.0%
<b>Total Personnel</b>	<b>680,742</b>	<b>698,249</b>	<b>931,177</b>	<b>935,600</b>	<b>4,423</b>	<b>0.5%</b>
<b>Operating</b>						
Subscriptions and memberships	-	459	700	400	(300)	-42.9%
Education and Travel	431	2,242	6,000	2,500	(3,500)	-58.3%
Bank and card processing fees	-	13,513	15,000	15,000	-	0.0%
Repairs/maintenance/supplies	-	3,771	1,000	1,000	-	0.0%
Information Technology Equipment (Interfund)	9,880	25,295	18,851	19,417	566	3.0%
Communications/telephone	806	806	806	800	(6)	-0.7%
Warrants enforcement	-	2,100	-	2,000	2,000	0.0%
Judge pro tem fees	-	1,050	5,000	2,000	(3,000)	-60.0%
Transport Fees	-	1,582	10,000	8,000	(2,000)	-20.0%
Witness fees	19	222	1,500	700	(800)	-53.3%
Bailiff fees	1,110	9,409	76,000	78,200	2,200	2.9%
Interpreter fees	7,178	8,069	10,000	11,000	1,000	10.0%
Juror fees and supplies	385	1,488	2,000	600	(1,400)	-70.0%
Miscellaneous supplies	947	951	500	500	-	0.0%
Miscellaneous services	346	440	500	500	-	0.0%
Capital purchases	4,007	-	-	-	-	0.0%
<b>Total Operating</b>	<b>25,109</b>	<b>71,397</b>	<b>147,857</b>	<b>142,617</b>	<b>(5,240)</b>	<b>-3.5%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 705,851</b>	<b>\$ 769,646</b>	<b>\$ 1,079,034</b>	<b>\$ 1,078,217</b>	<b>\$ (817)</b>	<b>-0.1%</b>

## STAFFING

Position	FY2021	FY2022	FY2023	Final FY2024
Judge	1.00	1.00	1.00	1.00
Court Administrator	1.00	1.00	1.00	1.00
Judicial Assistant I/II/III	6.00	6.00	6.00	6.00
<b>Part-Time</b>				
Judicial Assistant	0.72	0.72	0.72	0.72
<b>TOTAL JUSTICE COURT</b>	<b>8.72</b>	<b>8.72</b>	<b>8.72</b>	<b>8.72</b>

# Public Works—Administration



## DIVISION DESCRIPTION

The Public Works Administration division assists all divisions within Public Works through office support and first contact communications with the public. Public Works Administration manages all public works invoices, cemetery filings, burial scheduling, hydrant meter rentals, and all other walk-in public needs.

### At a Glance:

**Total Budget: \$362,678 | Full-Time Equivalent Employees: 2.4**

# Public Works—Administration

## BUDGET

Public Works Administration						
	Actual FY2021	Actual FY2022	Amended FY2023	Final FY2024	Difference	Percent Change
<b>Personnel</b>						
Salaries <sup>1</sup>	122,652	191,513	216,828	229,417	12,589	5.8%
Overtime	-	-	-	800	800	0.0%
Part-Time Salaries	1,580	-	-	-	-	0.0%
Benefits <sup>2</sup>	42,300	88,610	106,418	99,259	(7,159)	-6.7%
<b>Total Personnel</b>	<b>166,532</b>	<b>280,123</b>	<b>323,246</b>	<b>329,476</b>	<b>6,230</b>	<b>0.0%</b>
<b>Operating</b>						
Subscriptions and memberships	190	242	750	700	(50)	-6.7%
Education and Travel	382	7,500	7,000	8,000	1,000	14.3%
Repairs/maintenance/supplies	422	170	500	500	-	0.0%
Med/safety supplies	42	-	500	-	(500)	-100.0%
I.T. equipment	7,740	10,756	8,012	8,517	505	6.3%
Vehicle operating costs	4,466	6,085	6,748	7,546	798	11.8%
Communications/telephone	220	564	1,000	1,000	-	0.0%
Miscellaneous supplies	531	863	1,500	1,500	-	0.0%
Miscellaneous services	45	255	500	1,000	500	100.0%
<b>Total Operating</b>	<b>14,038</b>	<b>26,435</b>	<b>26,510</b>	<b>28,763</b>	<b>2,253</b>	<b>0.0%</b>
<b>Capital</b>						
Fleet Vehicle Replacement (Interfund)	5,914	2,625	4,439	4,439	-	0.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 186,484</b>	<b>\$ 309,183</b>	<b>\$ 354,195</b>	<b>\$ 362,678</b>	<b>\$ 8,483</b>	<b>0.0%</b>

1 FY2024 Market, COLA, & Merit Salary Adjustments

2 FY2024 Increase in benefit cost

## STAFFING

Position	FY2021	FY2022	FY2023	Final FY2024
Public Works Director	0.30	0.30	0.30	0.30
Public Works Deputy Director	0.00	0.95	0.95	0.95
Operations Superintendent	0.15	0.15	0.15	0.15
Parks & Operations Support Manager	0.40	0.00	0.00	0.00
Public Works Receptionist	1.00	1.00	1.00	1.00
<b>TOTAL PUBLIC WORKS ADMIN</b>	<b>1.85</b>	<b>2.40</b>	<b>2.40</b>	<b>2.40</b>

# Public Works—Streets



## DIVISION DESCRIPTION

The Streets Division is responsible for maintaining safe vehicle and pedestrian routes. Duties include snow plowing and salting, asphalt repair and maintenance, concrete repair and maintenance pertaining to sidewalk and curb and gutter, and property maintenance for City Right-of-Ways. The division also maintains street signage and oversees the streetlight and traffic signal programs contracted through Salt Lake County.

### At a Glance:

**Total Budget: \$1,025,083 | Full-Time Equivalent Employees: 5.45**



# Public Works—Streets

## BUDGET

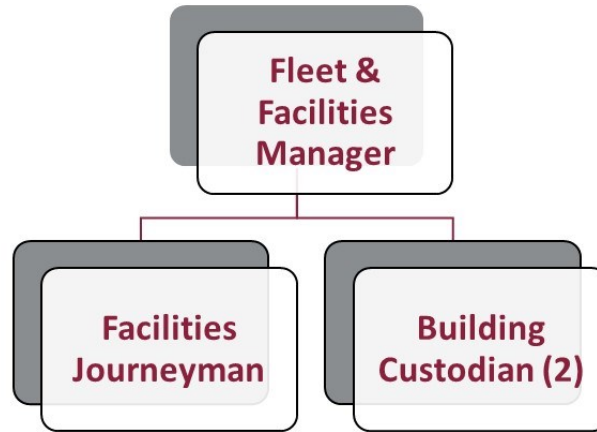
Streets						
	Actual FY2021	Actual FY2022	Amended FY2023	Final FY2024	Difference	Percent Change
<b>Personnel</b>						
Salaries	265,627	260,378	303,138	293,664	(9,474)	-3.1%
Overtime	3,232	7,908	10,000	10,900	900	9.0%
Benefits <sup>1</sup>	206,859	185,567	195,201	208,112	12,911	6.6%
Uniform Allowance	1,699	3,309	3,536	4,000	464	13.1%
<b>Total Personnel</b>	<b>477,417</b>	<b>457,162</b>	<b>511,875</b>	<b>516,676</b>	<b>4,801</b>	<b>0.9%</b>
<b>Operating</b>						
Subscriptions and Memberships	-	131	260	100	(160)	-61.5%
Education and Travel	4,057	2,288	8,800	8,800	-	0.0%
Repairs, Maintenance, and Supplies	9,429	10,694	10,400	10,400	-	0.0%
Medical and Safety Supplies	1,597	1,725	2,200	2,200	-	0.0%
Information Technology Equipment (Interfund)	223	5,254	3,745	4,926	1,181	31.5%
Vehicle Operating Costs (Interfund)	98,618	134,385	149,019	166,632	17,613	11.8%
Lease of Public Works Space	28,000	28,000	28,000	28,000	-	0.0%
Electricity - Signals	6,921	5,609	9,880	6,900	(2,980)	-30.2%
Communications and Telephone	2,435	2,655	4,660	4,660	-	0.0%
Professional Services	-	-	500	-	(500)	-100.0%
Contract Labor	-	-	2,000	-	(2,000)	-100.0%
Special Highway Support	2,355	17,087	23,500	22,100	(1,400)	-6.0%
Signal Maintenance	33,505	39,673	57,000	50,500	(6,500)	-11.4%
Asphalt/Concrete	12,179	27,395	22,880	22,500	(380)	-1.7%
Salt	13,973	17,721	47,080	27,600	(19,480)	-41.4%
Signage	16,925	35,335	20,280	20,100	(180)	-0.9%
Software	-	-	850	-	(850)	-100.0%
Miscellaneous Supplies	112	219	8,040	8,000	(40)	-0.5%
Miscellaneous Services	-	-	1,000	1,000	-	0.0%
<b>Total Operating</b>	<b>230,329</b>	<b>328,171</b>	<b>400,094</b>	<b>384,418</b>	<b>(15,676)</b>	<b>-3.9%</b>
<b>Capital</b>						
Fleet Vehicle Replacement (Interfund)	290,217	107,248	109,554	123,989	14,435	13.2%
Other Capital Outlay	15,856	-	-	-	-	0.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,013,819</b>	<b>\$ 892,581</b>	<b>\$ 1,021,523</b>	<b>\$ 1,025,083</b>	<b>\$ 3,560</b>	<b>0.3%</b>

1 FY2024 Increase in benefit cost

## STAFFING

Position	FY2021	FY2022	FY2023	Final FY2024
Streets and Storm Water Manager	0.45	0.45	0.45	0.45
Streets Crew Lead	1.00	1.00	1.00	1.00
Equipment Operator I/II	4.00	4.00	4.00	4.00
<b>TOTAL STREETS</b>	<b>5.45</b>	<b>5.45</b>	<b>5.45</b>	<b>5.45</b>

# Public Works—Facilities



## DIVISION DESCRIPTION

The Facilities Division is responsible for the maintenance and cleaning of all City owned and operated facilities and surrounding grounds.

## BUDGET

Facilities						
	Actual FY2021	Actual FY2022	Amended FY2023	Final FY2024	Difference	Percent Change
<b>Personnel</b>						
Salaries <sup>1</sup>	181,328	186,369	203,425	240,840	37,415	18.4%
Overtime	276	894	1,040	700	(340)	-32.7%
Benefits <sup>2</sup>	127,466	126,863	141,923	169,566	27,643	19.5%
Uniform Allowance	1,018	1,125	1,456	1,200	(256)	-17.6%
<b>Total Personnel</b>	<b>310,088</b>	<b>315,251</b>	<b>347,844</b>	<b>412,306</b>	<b>64,462</b>	<b>18.5%</b>
<b>Operating</b>						
Travel	65	1,494	3,640	400	(3,240)	-89.0%
Repairs, Maintenance, and Supplies	53,555	65,856	53,040	58,700	5,660	10.7%
Medical and Safety Supplies	294	295	780	300	(480)	-61.5%
Information Technology Equipment (Interfund)	2,373	1,917	1,572	1,274	(298)	-19.0%
Vehicle Operating Costs (Interfund)	11,165	15,213	16,870	18,864	1,994	11.8%
Electricity	54,622	57,231	70,616	60,600	(10,016)	-14.2%
Rental property - Rep/maint/sup	-	-	-	-	-	-
Natural Gas	22,833	30,042	31,200	30,200	(1,000)	-3.2%
Water and Sewer (Interfund)	94,403	85,828	126,370	126,370	-	0.0%
Communications and Telephone	1,868	2,982	3,412	3,412	-	0.0%
Professional Services	8,123	71	4,160	4,300	140	3.4%
Contract labor	-	9,976	10,400	10,400	-	0.0%
Insurance - property	35,520	35,400	49,500	36,800	(12,700)	-25.7%
Miscellaneous supplies	226	179	520	500	(20)	-3.8%
Miscellaneous services	2,126	9,417	29,120	30,000	880	3.0%
<b>Total Operating</b>	<b>287,173</b>	<b>315,901</b>	<b>401,200</b>	<b>382,120</b>	<b>(19,080)</b>	<b>-4.8%</b>
<b>Capital</b>						
Building Improvements	23,792	-	31,200	31,900	700	2.2%
Contingency	-	-	30,000	-	(30,000)	-100.0%
Fleet Vehicle Replacement (Interfund)	19,166	11,842	13,089	23,114	10,025	76.6%
<b>Total Capital</b>	<b>42,958</b>	<b>11,842</b>	<b>74,289</b>	<b>55,014</b>	<b>(19,275)</b>	<b>-25.9%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 640,219</b>	<b>\$ 642,994</b>	<b>\$ 823,333</b>	<b>\$ 849,440</b>	<b>\$ 26,107</b>	<b>3.2%</b>

### At a Glance:

**Total Budget: \$849,440 | Full-Time Equivalent Employees: 4.70**

# Public Works—Facilities

## BUDGET CONTINUED

- 1 FY2024 Market, COLA, & Merit Salary Adjustments and addition of a second Facilities Journeyman
- 2 FY2024 Increase in benefit cost and addition of a second Facilities Journeyman

## STAFFING

Position	FY2021	FY2022	FY2023	Final FY2024
Fleet/Facilities Manager	0.50	0.50	0.50	0.50
Facilities Journeyman	1.00	1.00	1.00	1.50
Apprentice Mechanic	0.20	0.20	0.20	0.20
Building Custodian	2.00	2.00	2.00	2.00
<b>TOTAL BUILDING &amp; GROUNDS</b>	<b>3.70</b>	<b>3.70</b>	<b>3.70</b>	<b>4.20</b>

# Public Works—Parks and Cemetery



## DIVISION DESCRIPTION

The Parks and Cemetery Division is responsible for the maintenance of all City owned recreational open space including the Cemetery, parks, and trails. The division is also responsible for maintaining the landscaped medians and park strips within Midvale, and for overseeing the contract with the landscape company contracted by the City. The Parks and Cemetery Division maintains and cleans all associated park facilities including: restrooms, playground equipment, splash pad, sporting courts, and landscape irrigation maintenance. The division also performs all burials and coordinates all funerals and cemetery work.

### At a Glance:

**Total Budget: \$851,013 | Full-Time Equivalent Employees: 4**

# Public Works—Parks and Cemetery

## BUDGET

Parks and Cemetery						
	Actual FY2021	Actual FY2022	Amended FY2023	Final FY2024	Difference	Percent Change
<b>Personnel</b>						
Salaries	150,095	147,235	214,774	215,871	1,097	0.5%
Overtime	1,878	4,728	4,000	6,200	2,200	55.0%
Benefits <sup>1</sup>	46,761	66,244	110,879	142,768	31,889	28.8%
Uniform Allowance	1,118	2,121	3,450	2,000	(1,450)	-42.0%
<b>Total Personnel</b>	<b>199,852</b>	<b>220,328</b>	<b>333,103</b>	<b>366,839</b>	<b>33,736</b>	<b>10.1%</b>
<b>Operating</b>						
Subscriptions and Memberships	1,938	355	1,664	1,500	(164)	-9.9%
Education and Travel	4,579	1,533	9,200	5,600	(3,600)	-39.1%
Repairs, Maintenance, and Supplies	21,666	22,937	19,760	20,900	1,140	5.8%
Soft Fall Fill <sup>2</sup>	3,000	-	3,120	9,000	5,880	188.5%
Splash Pad Maintenance & Repair <sup>2</sup>	-	-	-	5,000	5,000	0.0%
Playground Equipment Maintenance <sup>2</sup>	-	-	-	20,000	20,000	0.0%
Medical and Safety Supplies	932	343	1,300	1,000	(300)	-23.1%
Information Technology Equipment (Interfund)	2,092	7,835	5,284	6,873	1,589	30.1%
Vehicle Operating Costs (Interfund)	7,442	10,142	11,247	12,576	1,329	11.8%
Small Capital Purchases	-	313	-	-	-	0.0%
Electricity	14,301	18,569	19,240	19,400	160	0.8%
Communications and Telephone	1,560	1,260	2,170	2,170	-	0.0%
Contract Labor <sup>3</sup>	175,146	191,180	275,000	330,000	55,000	20.0%
Software	-	-	5,400	-	(5,400)	-100.0%
Miscellaneous Supplies	-	-	500	500	-	0.0%
Miscellaneous Services	45,410	619	16,883	2,000	(14,883)	-88.2%
<b>Total Operating</b>	<b>278,066</b>	<b>255,086</b>	<b>370,768</b>	<b>436,519</b>	<b>65,751</b>	<b>17.7%</b>
<b>Capital</b>						
Building Improvements	4,060	522	8,000	8,000	-	0.0%
Fleet Vehicle Replacement (Interfund)	52,997	12,817	41,430	39,655	(1,775)	-4.3%
<b>Total Capital</b>	<b>57,057</b>	<b>13,339</b>	<b>49,430</b>	<b>47,655</b>	<b>(1,775)</b>	<b>-3.6%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 534,975</b>	<b>\$ 488,753</b>	<b>\$ 753,301</b>	<b>\$ 851,013</b>	<b>\$ 97,712</b>	<b>13.0%</b>

1 FY2024 Increase in benefit cost

2 FY2024 Budget request for annual playground maintenance

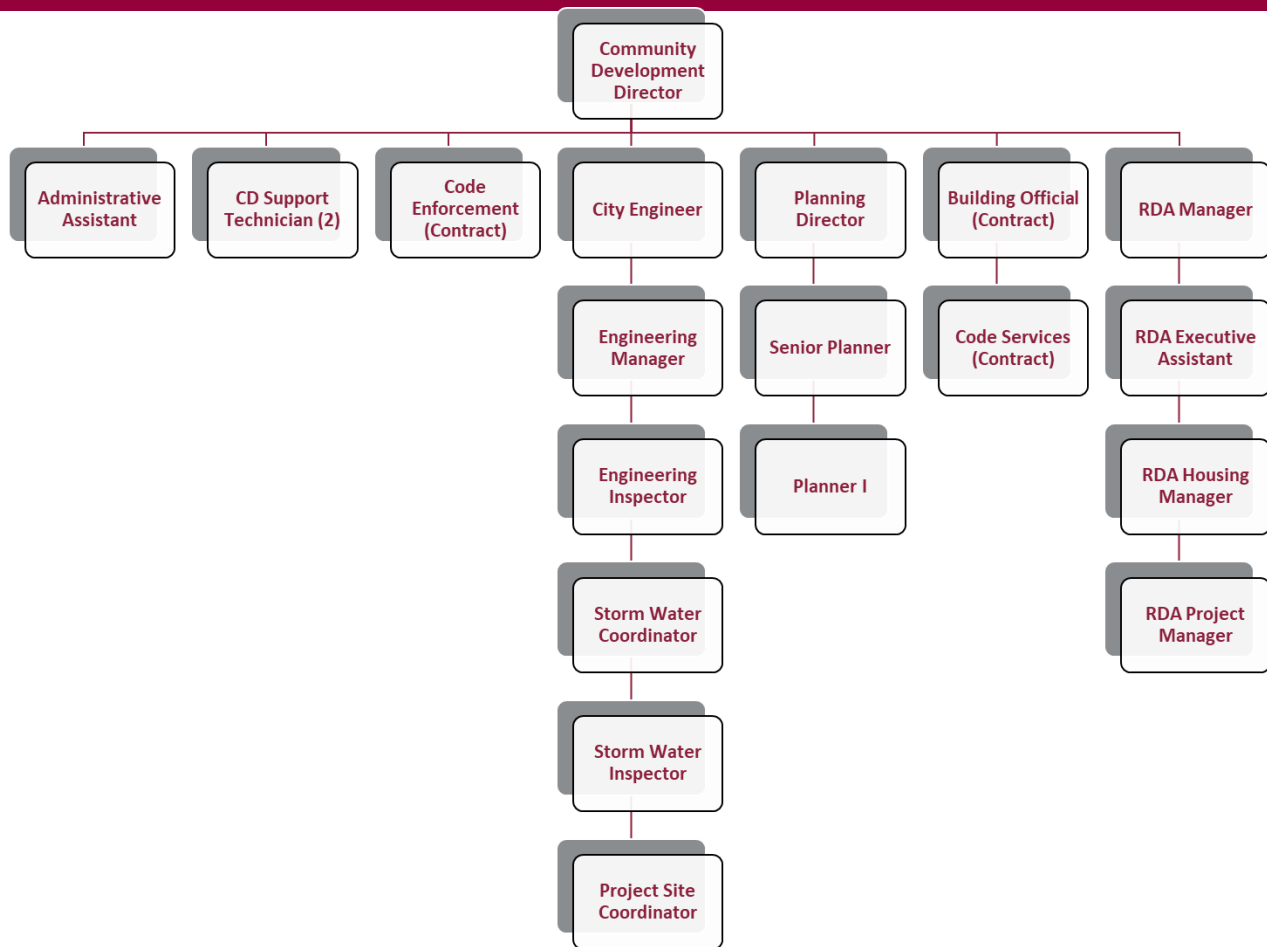
3 FY2024 Budget request for tree maintenance

# Public Works—Parks and Cemetery

## STAFFING

Position	FY2021	FY2022	FY2023	Final FY2024
Operations Support Supervisor	0.55	0.00	0.00	0.00
Parks Crew Lead	1.00	1.00	1.00	1.00
Parks Maintenance I	1.00	1.00	1.00	1.00
Parks Maintenance I	0.00	0.00	0.50	1.00
Equipment Operator I	1.00	1.00	1.00	1.00
<b>TOTAL PARKS &amp; CEMETERY</b>	<b>3.55</b>	<b>3.00</b>	<b>3.50</b>	<b>4.00</b>

# Community Development—Administration



## DEPARTMENT DESCRIPTION

Community Development Administration includes overall support for the divisions within Community Development, economic development, business licensing, and a grant funded Project Site Coordinator.

### At a Glance:

**Total Budget: \$645,657 | Full-Time Equivalent Employees: 4.5**



# Community Development—Administration

## BUDGET

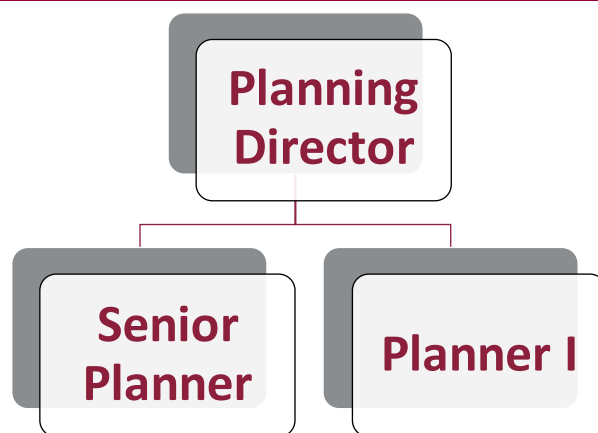
Community Development Administration						
	Actual FY2021	Actual FY2022	Amended FY2023	Final FY2024	Difference	Percent Change
<b>Personnel</b>						
Salaries <sup>1</sup>	458,441	435,723	503,779	385,263	(118,516)	-23.5%
Overtime	-	237	500	1,000	500	100.0%
Benefits <sup>1</sup>	241,318	202,179	226,145	177,331	(48,814)	-21.6%
Car Allowance <sup>1</sup>	6,000	6,000	6,000	3,000	(3,000)	-50.0%
<b>Total Personnel</b>	<b>705,759</b>	<b>644,139</b>	<b>736,424</b>	<b>566,594</b>	<b>(169,830)</b>	<b>-23.1%</b>
<b>Operating</b>						
Subscriptions and Memberships	2,377	2,045	5,200	3,000	(2,200)	-42.3%
Education and Travel	798	6,192	6,500	6,500	-	0.0%
Bank Charges	-	7,649	12,820	12,820	-	0.0%
Repairs, Maintenance, and Supplies	-	-	500	-	(500)	-100.0%
Information Technology Equipment (Interfund)	7,005	15,192	10,878	9,361	(1,517)	-13.9%
Vehicle Operating Costs (Interfund)	3,721	5,071	5,623	6,288	665	11.8%
Communications and Telephone	1,209	1,339	1,216	1,193	(23)	-1.9%
Professional Services	-	12,375	21,500	15,000	(6,500)	-30.2%
Special Development Projects	-	2,435	27,565	10,000	(17,565)	-63.7%
Economic Development Promotions	35	-	10,000	10,000	-	0.0%
Miscellaneous Supplies	584	1,023	1,000	1,000	-	0.0%
Miscellaneous Services	7	1,385	500	500	-	0.0%
<b>Total Operating</b>	<b>15,736</b>	<b>54,706</b>	<b>103,302</b>	<b>75,662</b>	<b>(27,640)</b>	<b>-26.8%</b>
<b>Capital</b>						
Fleet Vehicle Replacement (Interfund)	2,371	2,116	3,401	3,401	-	0.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 723,866</b>	<b>\$ 700,961</b>	<b>\$ 843,127</b>	<b>\$ 645,657</b>	<b>\$ (197,470)</b>	<b>-23.4%</b>

1 FY2024 Moved FTE to Administration department

## STAFFING

Position	FY2021	FY2022	FY2023	Final FY2024
Community Development Director	1.00	1.00	1.00	1.00
Economic Development Director	1.00	1.00	1.00	0.00
Executive Assistant	1.00	0.50	0.50	0.50
Project Site Coordinator*	1.00	1.00	1.00	1.00
Community Development Support Technician	2.00	2.00	2.00	2.00
<b>TOTAL COMMUNITY DEVELOPMENT ADMIN</b>	<b>6.00</b>	<b>5.50</b>	<b>5.50</b>	<b>4.50</b>

# Community Development—Planning and Zoning



## DEPARTMENT DESCRIPTION

The Planning and Zoning Division is responsible for providing effective, transparent, and efficient professional services to the public. The Division also ensures compliance with Midvale City’s Municipal Code for all building plans, subdivision plans, land use and zone amendments, *etc.* In addition, the division is charged with creation and modification of the City’s General Plans and other planning documents.

## BUDGET

Planning and Zoning						
	Actual FY2021	Actual FY2022	Amended FY2023	Final FY2024	Difference	Percent Change
<b>Personnel</b>						
Salaries	216,630	242,369	270,076	259,018	(11,058)	-4.1%
Overtime	162	280	1,000	400	(600)	-60.0%
Benefits <sup>1</sup>	81,179	109,584	129,209	151,708	22,499	17.4%
Car Allowance	-	-	-	-	-	0.0%
<b>Total Personnel</b>	<b>297,971</b>	<b>352,233</b>	<b>400,285</b>	<b>411,126</b>	<b>10,841</b>	<b>2.7%</b>
<b>Operating</b>						
Subscriptions and Memberships	674	618	3,000	2,000	(1,000)	-33.3%
Education and Travel	-	878	10,000	7,500	(2,500)	-25.0%
Repairs, Maintenance, and Supplies	-	-	500	-	(500)	-100.0%
Information Technology Equipment (Interfund)	7,189	13,275	8,457	9,187	730	8.6%
Communications and Telephone	10	326	1,500	1,500	-	0.0%
Professional Services	32,030	28,381	35,000	10,000	(25,000)	-71.4%
Contract Labor	-	-	400	-	-	-
Special Development Projects	-	-	1,000	-	(1,000)	-100.0%
Miscellaneous Supplies	273	994	2,000	2,000	-	0.0%
Miscellaneous Services	-	-	500	500	-	0.0%
Planning Commission Misc	-	-	-	3,500	3,500	0.0%
<b>Total Operating</b>	<b>40,176</b>	<b>44,472</b>	<b>62,357</b>	<b>36,187</b>	<b>(25,770)</b>	<b>-42.0%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 338,147</b>	<b>\$ 396,705</b>	<b>\$ 462,642</b>	<b>\$ 447,313</b>	<b>\$ (14,929)</b>	<b>-3.3%</b>

### At a Glance:

**Total Budget: \$447,313 | Full-Time Equivalent Employees: 3**

# Community Development—Planning and Zoning

## BUDGET CONTINUED

1 FY2024 Increase in benefit cost

## STAFFING

Position	FY2021	FY2022	FY2023	Final FY2024
City Planner	1.00	1.00	1.00	1.00
Senior Planner	1.00	1.00	1.00	1.00
Planner I/II	1.00	1.00	1.00	1.00
<b>TOTAL PLANNING AND ZONING</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

# Community Development—Engineering



## BUDGET

Engineering						
	Actual FY2021	Actual FY2022	Amended FY2023	Final FY2024	Difference	Percent Change
<b>Personnel</b>						
Salaries <sup>1</sup>	116,455	79,649	85,206	89,370	4,164	4.9%
Benefits <sup>2</sup>	42,163	23,795	23,939	25,972	2,033	8.5%
Uniform Allowance	1,951	2,409	2,500	3,500	1,000	40.0%
<b>Total Personnel</b>	<b>160,569</b>	<b>105,853</b>	<b>111,645</b>	<b>118,842</b>	<b>7,197</b>	<b>6.4%</b>
<b>Operating</b>						
Subscriptions and Memberships	820	210	600	600	-	0.0%
Education and Travel	757	9,408	10,600	7,500	(3,100)	-29.2%
Information Technology Equipment (Interfund)	6,772	14,380	10,072	6,150	(3,922)	-38.9%
Vehicle Operating Costs (Interfund)	7,442	10,142	11,247	12,576	1,329	11.8%
Communications and Telephone	1,688	2,649	3,000	(500)	(3,500)	-116.7%
Professional Services	28,313	3,052	39,000	18,900	(20,100)	-51.5%
Engineering Supplies	642	550	1,600	1,000	(600)	-37.5%
Computer Software	-	9,826	-	-	-	0.0%
Miscellaneous Supplies	576	923	500	500	-	0.0%
Miscellaneous Services	50	-	500	500	-	0.0%
<b>Total Operating</b>	<b>47,060</b>	<b>51,140</b>	<b>77,119</b>	<b>47,226</b>	<b>(29,893)</b>	<b>-38.8%</b>
<b>Capital</b>						
Fleet Vehicle Replacement (Interfund)	13,115	13,434	22,791	15,711	(7,080)	-31.1%
<b>TOTAL EXPENDITURES</b>	<b>\$ 220,744</b>	<b>\$ 170,427</b>	<b>\$ 211,555</b>	<b>\$ 181,779</b>	<b>\$ (29,776)</b>	<b>-14.1%</b>

### At a Glance:

**Total Budget: \$181,779 | Full-Time Equivalent Employees: .75**

# Community Development—Engineering

## BUDGET CONTINUED

1 FY2024 Market, COLA, & Merit Salary Adjustments

2 FY2024 Increase in benefit cost

## STAFFING

Position	FY2021	FY2022	FY2023	Final FY2024
City Engineer	0.25	0.25	0.25	0.25
Engineering Manager	0.50	0.50	0.50	0.50
GIS Manager	0.35	0.35	0.00	0.00
GIS Specialist I	0.35	0.35	0.00	0.00
<b>TOTAL ENGINEERING</b>	<b>1.45</b>	<b>1.45</b>	<b>0.75</b>	<b>0.75</b>

# Community Development—Code Enforcement

## DEPARTMENT DESCRIPTION

Code Enforcement is provided by the Unified Police Department, which is funded in the Public Safety budget.

## BUDGET

Code Enforcement						
	Actual FY2021	Actual FY2022	Amended FY2023	Final FY2024	Difference	Percent Change
<b>Personnel</b>						
Salaries	-	-	-	-	-	0.0%
Benefits	2,718	-	-	-	-	0.0%
<b>Total Personnel</b>	<b>2,718</b>	-	-	-	-	<b>0.0%</b>
<b>Operating</b>						
Subscriptions and Memberships	-	-	300	-	(300)	-100.0%
Education and Travel	-	-	500	-	(500)	-100.0%
Information Technology Equipment (Interfund)	148	3,008	2,101	582	(1,519)	-72.3%
Vehicle Operating Costs (Interfund)	-	-	-	-	-	0.0%
Miscellaneous Supplies	-	-	1,000	500	(500)	-50.0%
Miscellaneous Services	350	-	1,000	1,000	-	0.0%
<b>Total Operating</b>	<b>498</b>	<b>3,008</b>	<b>4,901</b>	<b>2,082</b>	<b>(2,819)</b>	<b>-57.5%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,216</b>	<b>\$ 3,008</b>	<b>\$ 4,901</b>	<b>\$ 2,082</b>	<b>\$ (2,819)</b>	<b>-57.5%</b>

### At a Glance:

**Total Budget: \$2,082 | Full-Time Equivalent Employees: 0**

# Community Development—Building Inspection

## DEPARTMENT DESCRIPTION

The City contracts out the bulk of their building inspection services to a professional engineering company. In Fiscal Year 2024 the City is planning on hiring an in-house Building Plan Reviewer. In addition to FTE, the department's budget includes payments to the engineering company and other incidental costs related to the building inspection process.

## BUDGET

Building Inspection						
	Actual FY2021	Actual FY2022	Amended FY2023	Final FY2024	Difference	Percent Change
<b>Personnel</b>						
Salaries <sup>1</sup>	-	-	34,125	42,279	8,154	23.9%
Benefits <sup>1</sup>	-	-	20,815	17,487	(3,328)	-16.0%
<b>Total Personnel</b>	-	-	<b>54,940</b>	<b>59,766</b>	<b>4,826</b>	<b>8.8%</b>
<b>Operating</b>						
Uniform allowance <sup>1</sup>	-	-	-	600	600	0.0%
Subscriptions and memberships <sup>1</sup>	-	-	-	200	200	0.0%
Travel <sup>1</sup>	-	-	-	1,000	1,000	0.0%
Repairs, Maintenance, and Supplies	-	-	1,500	-	(1,500)	-100.0%
Information Technology Equipment (Interfund)	4	16	32	180	148	462.5%
Communications and Telephone	323	-	174	68	(106)	-60.9%
Professional Services	358,949	211,744	286,900	286,900	-	0.0%
Miscellaneous Supplies	-	-	500	500	-	0.0%
Miscellaneous Services	-	-	500	500	-	0.0%
<b>Total Operating</b>	<b>359,276</b>	<b>211,760</b>	<b>289,606</b>	<b>289,948</b>	<b>342</b>	<b>0.1%</b>
<b>Capital</b>						
Fleet Vehicle Replacement (Interfund)	-	-	-	-	-	0.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 359,276</b>	<b>\$ 211,760</b>	<b>\$ 344,546</b>	<b>\$ 349,714</b>	<b>\$ 5,168</b>	<b>1.5%</b>

1 FY2024 Addition of a Building Plan Review FTE

## STAFFING

Position	FY2021	FY2022	FY2023	Final FY2024
Building Plan Reviewer	0.00	0.00	0.35	0.60
<b>TOTAL BUILDING INSPECTION</b>	<b>0.00</b>	<b>0.00</b>	<b>0.35</b>	<b>0.60</b>

### At a Glance:

**Total Budget: \$349,714 | Full-Time Equivalent Employees: .6**

# Debt Service Funds





# Debt Service Fund

## BUDGET

Debt Service Fund						
	Actual FY2021	Actual FY2022	Amended FY2023	Final FY2024	Difference	Percent Change
<b>Revenues:</b>						
Interest Revenue	-	275	-	-	-	0.0%
Loan Payment - Developer	-	245,331	245,331	245,331	-	0.0%
Transfer From General Fund	-	1,156,098	1,157,961	1,134,725	(23,236)	-2.0%
Transfer from Jordan Bluffs	-	-	449,132	449,131	(1)	0.0%
<b>TOTAL REVENUES</b>	-	<b>1,401,704</b>	<b>1,852,424</b>	<b>1,829,187</b>	<b>(23,237)</b>	<b>-1.3%</b>
<b>Expenditures:</b>						
Trustee and Bond Related Fees	-	4,550	6,000	6,000	-	0.0%
Lease Payment to MBA	-	372,898	374,961	352,724	(22,237)	-5.9%
Debt Service Principal	-	703,717	1,080,382	1,060,149	(20,233)	-1.9%
Debt Service Interest	-	318,814	391,081	410,314	19,233	4.9%
<b>TOTAL EXPENDITURES</b>	-	<b>1,399,979</b>	<b>1,852,424</b>	<b>1,829,187</b>	<b>(23,237)</b>	<b>-1.3%</b>
<b>FUND BALANCE - CONTRIBUTION TO (USE OF)</b>	-	<b>1,725</b>	-	-	-	

### At a Glance:

**Total Budget: \$1,829,187 | Full-Time Equivalent Employees: 0**

# Special Revenue Funds



# RDA—Changes Since Tentative

## Redevelopment Agency of Midvale City

### Changes since FY2024 Tentative Budget

#### Fund 30 - RDA Operations

Account Description	FY2023 Amended	FY2024 Tentative	FY2024 Final	Difference	Percent Change
<b>Revenues:</b>					
Contribution from Fund Balance	1,438	114,153	114,234	81	0.07%
Total Revenue Changes	1,438	114,153	114,234	81	0.07%
<b>TOTAL PROPOSED REVENUES</b>	<b>\$ 739,190</b>	<b>\$ 845,256</b>	<b>\$ 845,337</b>	<b>\$ 81</b>	<b>0.01%</b>
<b>Expenditures:</b>					
I.T. Equipment	5,960	5,928	6,009	81	1.37%
Total Expenditure Changes	5,960	5,928	6,009	81	1.37%
<b>TOTAL PROPOSED EXPENDITURES</b>	<b>\$ 739,190</b>	<b>\$ 845,256</b>	<b>\$ 845,337</b>	<b>\$ 81</b>	<b>0.01%</b>

#### Fund 31 - RDA Bingham Junction

Account Description	FY2023 Amended	FY2024 Tentative	FY2024 Final	Difference	Percent Change
<b>Revenues:</b>					
Contribution from Fund Balance	\$ 987,494	\$ 880,407	\$ 1,254,607	\$ 374,200	42.50%
Total Revenue Changes	\$ 987,494	\$ 880,407	\$ 1,254,607	\$ 374,200	42.50%
<b>TOTAL PROPOSED REVENUES</b>	<b>\$ 8,627,494</b>	<b>\$ 8,890,098</b>	<b>\$ 9,264,298</b>	<b>\$ 374,200</b>	<b>4.21%</b>
<b>Expenditures:</b>					
Professional Services	\$ -	\$ -	\$ 150,000	\$ 150,000	0.00%
Transfer to Administration	\$ 620,502	\$ 604,903	\$ 579,103	\$ (25,800)	-4.27%
Transfer to Main Street Fund	\$ 50,000	\$ 300,000	\$ 550,000	\$ 250,000	83.33%
Total Expenditure Changes	\$ 670,502	\$ 904,903	\$ 1,279,103	\$ 374,200	41.35%
<b>TOTAL PROPOSED EXPENDITURES</b>	<b>\$ 8,627,494</b>	<b>\$ 8,890,098</b>	<b>\$ 9,264,298</b>	<b>\$ 374,200</b>	<b>4.21%</b>

# RDA—Changes Since Tentative

Redevelopment Agency of Midvale City					
Changes since FY2024 Tentative Budget					
Fund 32 - RDA Jordan Bluffs					
Account Description	FY2023 Amended	FY2024 Tentative	FY2024 Final	Difference	Percent Change
<b>Revenues:</b>					
Contributions from other govts	\$ 2,120,600	\$ 2,290,248	\$ 2,968,543	\$ 678,295	29.62%
Property Tax Revenue	\$ 179,400	\$ 193,752	\$ 251,457	\$ 57,705	29.78%
Contribution from Fund Balance	\$ -	\$ 224,932	\$ -	\$ (224,932)	-100.00%
Total Revenue Changes	\$ 2,300,000	\$ 2,708,932	\$ 3,220,000	\$ 511,068	18.87%
<b>TOTAL PROPOSED REVENUES</b>	<b>\$ 2,305,000</b>	<b>\$ 2,728,932</b>	<b>\$ 3,240,000</b>	<b>\$ 511,068</b>	<b>18.73%</b>
<b>Expenditures:</b>					
Developer Reimbursement	\$ 650,000	\$ 950,000	\$ 1,100,000	\$ 150,000	15.79%
Taxing Entity Tax Payments	\$ 460,000	\$ 496,800	\$ 644,000	\$ 147,200	29.63%
Public Improvements	\$ -	\$ -	\$ 50,000	\$ 50,000	0.00%
Transfer to Administration	\$ 115,250	\$ 124,200	\$ 150,000	\$ 25,800	20.77%
Transfer to Citywide Housing	\$ 368,000	\$ 496,800	\$ 515,200	\$ 18,400	3.70%
Contribution to Fund Balance	\$ 150,618	\$ -	\$ 169,668	\$ 169,668	0.00%
Total Expenditure Changes	\$ 1,743,868	\$ 2,067,800	\$ 2,628,868	\$ 561,068	27.13%
<b>TOTAL PROPOSED EXPENDITURES</b>	<b>\$ 2,305,000</b>	<b>\$ 2,678,932</b>	<b>\$ 3,240,000</b>	<b>\$ 561,068</b>	<b>20.94%</b>
Fund 33 - Main Street					
Account Description	FY2023 Amended	FY2024 Tentative	FY2024 Final	Difference	Percent Change
<b>Revenues:</b>					
SL County Grant	\$ -	\$ -	\$ 200,000	\$ 200,000	0.00%
Transfer from Bingham Junction	\$ 50,000	\$ 300,000	\$ 550,000	\$ 250,000	83.33%
Contribution from Fund Balance	\$ 1,377,600	\$ 160,032	\$ 110,032	\$ (50,000)	-31.24%
Total Revenue Changes	\$ 1,427,600	\$ 460,032	\$ 860,032	\$ 400,000	86.95%
<b>TOTAL PROPOSED REVENUES</b>	<b>\$ 1,427,600</b>	<b>\$ 856,000</b>	<b>\$ 1,256,000</b>	<b>\$ 400,000</b>	<b>46.73%</b>
<b>Expenditures:</b>					
Project Area Improvements	\$ 10,000	\$ 189,000	\$ 389,000	\$ 200,000	105.82%
Revolving Loan Program	\$ 1,250,000	\$ 500,000	\$ 450,000	\$ (50,000)	-10.00%
Parking Structure	\$ -	\$ -	\$ 250,000	\$ 250,000	0.00%
Total Expenditure Changes	\$ 1,260,000	\$ 689,000	\$ 1,089,000	\$ 400,000	58.06%
<b>TOTAL PROPOSED EXPENDITURES</b>	<b>\$ 1,427,600</b>	<b>\$ 856,000</b>	<b>\$ 1,256,000</b>	<b>\$ 400,000</b>	<b>46.73%</b>

# Redevelopment Agency—Operations

## DEPARTMENT MISSION

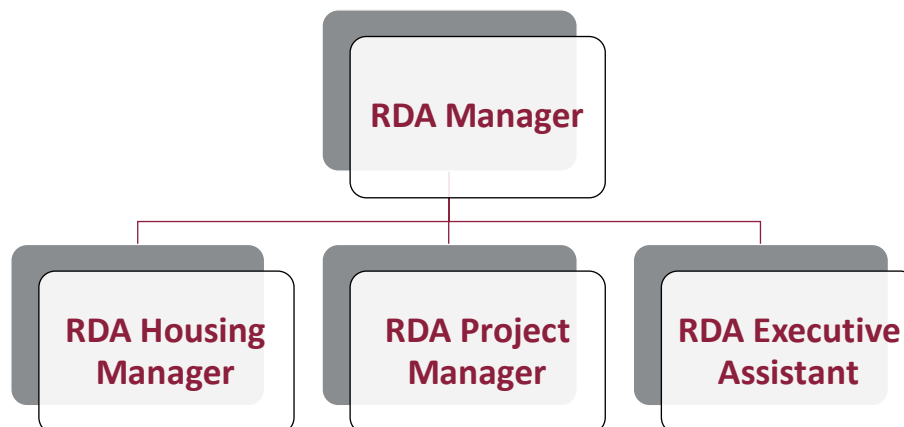
*Enhance Midvale City's unique culture, identity, and community spirit.*

## DEPARTMENT MISSION

Improve Midvale City through strengthening housing, shaping economic growth, and implementing Midvale City's General Plan.

## DEPARTMENT VALUES

- **Transparent and Engaged:** We take pride in all of our decisions, actions, work products, and results. We provide residents and shareholders adequate information that is clear, concise, and accessible.
- **Integrity:** We make principled decisions in the best interests of all community stakeholders. We follow through with our commitments.
- **Community Collaboration:** We aim to work with the community to create a shared vision of excellence for Midvale City's future. To accomplish this, we make open houses, public meetings, citizen surveys, and one on one communication vital components to our crucial projects.
- **Commitment to City Goals of Housing, Beautification, and Historical Preservation:** We are committed to providing quality housing at an affordable rate to meet the current and future needs of Midvale residents. This provides an opportunity for success in education, employment, and public pursuits. Our commitment to preserving and beautifying the character of where we live reflects on the contributions of the past to the success of the future. This commitment ensures that we preserve the historical character of Midvale.
- **Commitment to Responsible Growth:** We are committed to responsible growth which balances the needs of local businesses, enhances the resident quality of life, and encourages well-planned economic growth.



# Redevelopment Agency—Operations

## BUDGET

Redevelopment Agency - Operations						
	Actual FY2021	Actual FY2022	Amended FY2023	Final FY2024	Difference	Percent Change
<b>Revenues:</b>						
Interest Earnings	3,524	(1,814)	2,000	2,000	-	0.0%
Miscellaneous revenue	200	200	-	-	-	0.0%
Transfer from other RDA accts	718,749	790,264	735,752	729,103	(6,649)	-0.9%
<b>TOTAL REVENUES</b>	<b>\$ 722,473</b>	<b>\$ 788,650</b>	<b>\$ 737,752</b>	<b>\$ 731,103</b>	<b>\$ (6,649)</b>	<b>-0.9%</b>
<b>Expenditures:</b>						
<b>Personnel</b>						
Salaries <sup>1</sup>	239,540	189,489	272,646	297,991	25,345	9.3%
Benefits <sup>2</sup>	149,206	98,152	146,513	155,483	8,970	6.1%
<b>Total Personnel</b>	<b>388,746</b>	<b>287,641</b>	<b>419,159</b>	<b>453,474</b>	<b>34,315</b>	<b>8.2%</b>
<b>Operating</b>						
Subscriptions and Memberships	310	920	1,680	1,200	(480)	-28.6%
Education and Travel	95	977	15,000	15,000	-	0.0%
Equipment, Supplies, and Maintenance	537	3,161	5,000	3,000	(2,000)	-40.0%
Information Technology Equipment (Interfund)	3,612	8,977	5,960	6,009	49	0.8%
Communications and Telephone	1,232	1,093	800	1,267	467	58.4%
Professional Services	42,453	58,002	50,000	72,600	22,600	45.2%
Administrative Fee (Interfund)	262,988	233,158	241,591	292,787	51,196	21.2%
<b>Total Operating</b>	<b>311,227</b>	<b>306,288</b>	<b>320,031</b>	<b>391,863</b>	<b>71,832</b>	<b>22.4%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 699,973</b>	<b>\$ 593,929</b>	<b>\$ 739,190</b>	<b>\$ 845,337</b>	<b>\$ 106,147</b>	<b>14.4%</b>
<b>FUND BALANCE - CONTRIBUTION TO (USE OF)</b>	<b>\$ 22,500</b>	<b>\$ 194,721</b>	<b>\$ (1,438)</b>	<b>\$ (114,234)</b>	<b>\$ (112,796)</b>	

1 FY2024 Market, COLA, & Merit Salary Adjustments

2 FY2024 Increase in benefit cost

## STAFFING

Position	FY2021	FY2022	FY2023	Final FY2024
RDA Manager	1.00	1.00	1.00	1.00
RDA Housing Project Manager	1.00	0.40	0.40	0.40
RDA Project Manager	1.00	0.50	1.00	1.00
Executive Assistant	1.00	0.50	0.50	0.50
CD Executive Assistant	0.00	0.50	0.50	0.50
<b>TOTAL BUSINESS LICENSING</b>	<b>4.00</b>	<b>2.90</b>	<b>3.40</b>	<b>3.40</b>

### At a Glance:

**Total Budget: \$845,337 | Full-Time Equivalent Employees: 3.4**

# Redevelopment Agency—Bingham Junction

## FUND DESCRIPTION

The Bingham Junction Project Area was adopted by the Redevelopment Agency of Midvale City and the Board of Directors on August 10, 2004. The project area encompasses 390 acres in the northwest corner of the City. This project area consists primarily of the Midvale Slag Superfund Site, which completed major cleanup activities by 2007.

The Bingham Junction Project Area provides for collection of 80 percent of the property tax increment generated for a period of 25 years. The primary purpose of the project area is to address the extraordinary costs imposed on the property as a former Superfund site, as well as the construction of infrastructure to prepare the area for development activities.

## BUDGET

Redevelopment Agency - Bingham Junction Project Area						
	Actual FY2021	Actual FY2022	Amended FY2023	Final FY2024	Difference	Percent Change
<b>Revenues:</b>						
Tax Increment Revenue	677,947	586,421	592,800	618,516	25,716	4.3%
Contributions From Other Governments (Tax Increment)	7,115,557	6,893,701	7,007,200	7,311,175	303,975	4.3%
Interest Earnings	82,312	12,818	40,000	80,000	40,000	100.0%
Bond Interest Revenue	6,408	-	-	-	-	0.0%
Transfer from other RDA accts	-	50,207	-	-	-	0.0%
Sundry Revenues	29,200	-	-	-	-	0.0%
<b>TOTAL REVENUES</b>	<b>\$ 7,911,424</b>	<b>\$ 7,543,147</b>	<b>\$ 7,640,000</b>	<b>\$ 8,009,691</b>	<b>\$ 369,691</b>	<b>4.8%</b>
<b>Expenditures:</b>						
Professional Services	9,828	1,000	-	150,000	150,000	0.0%
Developer reimbursement	1,366,573	1,586,103	1,242,000	800,000	(442,000)	-35.6%
Public Art - P/Y	-	-	90,000	170,000	80,000	88.9%
Infrastructure imprvmnts - C/Y	6,938	4,694	-	-	-	0.0%
City Hall Plaza Project	-	-	-	1,475,000	1,475,000	0.0%
Public Improvements	-	-	1,625,000	75,000	(1,550,000)	-95.4%
Debt service principal	1,960,000	2,039,000	2,120,000	2,207,000	87,000	4.1%
Interest on bonds	1,514,685	1,439,715	1,359,992	1,275,772	(84,220)	-6.2%
Transfer to Administration	685,267	571,123	620,502	579,103	(41,399)	-6.7%
Transfer to Citywide Housing	500,000	1,952,000	1,520,000	1,982,423	462,423	30.4%
Transfer to Jordan Bluffs Proj	93,333	-	-	-	-	0.0%
Transfer to Main St Proj	286,750	1,631,730	50,000	550,000	500,000	1000.0%
Transfer to BJ Bond Proj Fund	4,577,601	-	-	-	-	0.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 11,000,975</b>	<b>\$ 9,225,365</b>	<b>\$ 8,627,494</b>	<b>\$ 9,264,298</b>	<b>\$ 636,804</b>	<b>7.4%</b>
<b>ON TO (USE OF)</b>	<b>(3,089,551)</b>	<b>(1,682,218)</b>	<b>(987,494)</b>	<b>(1,254,607)</b>	<b>(267,113)</b>	

### At a Glance:

**Total Budget: \$9,264,298 | Full-Time Equivalent Employees: 0**

# Redevelopment Agency—Jordan Bluffs

## FUND DESCRIPTION

The Jordan Bluffs Project Area was adopted by the Redevelopment Agency of Midvale City and the Board of Directors on August 10, 2004. The project area encompasses 268 acres in the southwest corner of the City. This project area consists primarily of the Midvale Slag Superfund Site, which completed major cleanup activities by 2007.

The Jordan Bluffs Project Area provides for collection of 80 percent of the property tax increment generated for a period of 25 years. The primary purpose of the project area is to address the extraordinary costs imposed on the property as a former Superfund site, as well as the construction of infrastructure to prepare the area for development activities.

## BUDGET

Redevelopment Agency - Jordan Bluffs Project Area						
	Actual FY2021	Actual FY2022	Amended FY2023	Final FY2024	Difference	Percent Change
<b>Revenues:</b>						
Contributions from Other Governments	771,394	1,237,271	2,120,600	2,968,543	847,943	40.0%
Property Tax Revenue	65,650	105,142	179,400	251,457	72,057	40.2%
Interest revenue	2,953	(2,810)	5,000	20,000	15,000	300.0%
Transfer from other RDA funds	93,333	-	-	-	-	0.0%
<b>TOTAL REVENUES</b>	<b>\$ 933,330</b>	<b>\$ 1,339,603</b>	<b>\$ 2,305,000</b>	<b>\$ 3,240,000</b>	<b>\$ 935,000</b>	<b>40.6%</b>
<b>Expenditures:</b>						
Infrastructure	-	71,676	-	-	-	0.0%
Professional Services	127,474	121,775	112,000	112,000	-	0.0%
Developer Reimbursement	-	-	650,000	1,100,000	450,000	69.2%
Taxing Entity Tax Payments	167,409	268,493	460,000	644,000	184,000	40.0%
Public Art	-	-	-	50,000	50,000	0.0%
Public Improvements	-	-	-	50,000	50,000	0.0%
Transfer to Administration	33,482	43,603	115,250	150,000	34,750	30.2%
Transfer to Citywide Housing	133,927	174,413	368,000	515,200	147,200	40.0%
Transfer to Debt Service Fund	-	-	449,132	449,132	-	0.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 462,292</b>	<b>\$ 679,960</b>	<b>\$ 2,154,382</b>	<b>\$ 3,070,332</b>	<b>\$ 915,950</b>	<b>42.5%</b>
<b>FUND BALANCE - CONTRIBUTION TO (USE OF)</b>	<b>471,038</b>	<b>659,643</b>	<b>150,618</b>	<b>169,668</b>	<b>19,050</b>	

### At a Glance:

**Total Budget: \$3,070,332 | Full-Time Equivalent Employees: 0**



# Redevelopment Agency—Main Street

## FUND DESCRIPTION

The Main Street Community Development Area was adopted by the Redevelopment Agency of Midvale City and the Board of Directors on November 17, 2015. In 2021, the taxing entities entered into Interlocal Cooperation Agreements with the Agency whereby they participate 60 percent of their tax increment for 20 years. The Area was triggered to begin collecting tax increment and will receive it's first distribution of tax increment from TY2024 payments.

The Redevelopment Agency's goal in this project is to create an arts and culture district. This will be accomplished by stabilizing the housing stock, upgrading infrastructure, improving parking, and adding new commercial uses through rehabilitation of existing buildings and new development. The Agency also has a sharp focus on community engagement, outreach, events, and supporting public art initiatives.

## BUDGET

### Redevelopment Agency - Main Street Project Area

	Actual FY2021	Actual FY2022	Amended FY2023	Final FY2024	Difference	Percent Change
<b>Revenues:</b>						
Salt Lake County Grant Revenue	-	-	-	200,000	200,000	0.0%
Rent and Concessions	-	2,600	-	-	-	0.0%
Revolving Loan Program	-	-	-	77,968	77,968	0.0%
Interest Revenue	325	(4,413)	-	30,000	30,000	0.0%
Sale of Properties Held for Resale	-	-	-	288,000	288,000	0.0%
Transfer from other RDA A/C	286,750	1,631,730	50,000	550,000	500,000	1000.0%
Transfer from General Fund	6,000	-	-	-	-	0.0%
<b>TOTAL REVENUES</b>	<b>\$ 293,075</b>	<b>\$ 1,629,917</b>	<b>\$ 50,000</b>	<b>\$ 1,145,968</b>	<b>\$ 1,095,968</b>	<b>2191.9%</b>
<b>Expenditures:</b>						
Project Area improvements	168	177	10,000	389,000	379,000	3790.0%
Professional Services	29,121	34,765	65,000	20,000	(45,000)	-69.2%
Miscellaneous Supplies	-	1,536	2,000	2,000	-	0.0%
Revolving Loan Program	-	20	1,250,000	450,000	(800,000)	-64.0%
Property Acquisition	248,469	148	-	-	-	0.0%
Public Art	-	147,130	70,600	115,000	44,400	62.9%
Events and Promotion	-	6,894	30,000	30,000	-	0.0%
Parking Structure	-	-	-	250,000	250,000	0.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 277,758</b>	<b>\$ 190,670</b>	<b>\$ 1,427,600</b>	<b>\$ 1,256,000</b>	<b>\$ (421,600)</b>	<b>-12.0%</b>
<b>FUND BALANCE - CONTRIBUTION TO (USE OF)</b>	<b>15,317</b>	<b>1,439,247</b>	<b>(1,377,600)</b>	<b>(110,032)</b>	<b>1,517,568</b>	

### At a Glance:

**Total Budget: \$1,256,000 | Full-Time Equivalent Employees: 0**

# Redevelopment Agency—City-Wide Housing

## FUND DESCRIPTION

The Redevelopment Agency of Midvale City is charged with leading the City's housing-related efforts through the establishment of policies and the administration of programs, including the preparation and implementation of the Midvale City Housing Plan and the Neighborhood Housing Improvement Program. The Agency has assumed the lead role in housing policy and development, because it is the primary funding source for moderate to low-income housing in Midvale. These housing funds are primarily generated by a required 20 percent housing set-aside in the Bingham Junction Project Area and Jordan Bluffs Project Area.

## BUDGET

Redevelopment Agency - City-Wide Housing						
	Actual FY2021	Actual FY2022	Amended FY2023	Final FY2024	Difference	Percent Change
<b>Revenues:</b>						
Interest revenue	16,190	(17,488)	8,000	40,000	32,000	400.0%
Lease revenue - Applewood	-	17,897	14,055	14,055	-	0.0%
Transfer from other RDA account	633,927	2,325,097	1,888,000	2,497,623	609,623	32.3%
Grants Slco Affordable Housing	-	-	-	100,000	100,000	0.0%
<b>TOTAL REVENUES</b>	<b>\$ 650,117</b>	<b>\$ 2,325,506</b>	<b>\$ 1,910,055</b>	<b>\$ 2,651,678</b>	<b>\$ 741,623</b>	<b>38.8%</b>
<b>Expenditures:</b>						
Salaries	-	37,326	45,816	48,345	2,529	5.5%
Benefits	-	17,669	17,399	19,606	2,207	12.7%
Equipment, Supplies, and Maint	-	1,800	2,000	2,000	-	0.0%
Communications/Telephone	-	159	242	242	-	0.0%
Housing Programs Administrative Services (contract)	-	-	-	35,000	35,000	0.0%
Affordable Housing Incentives	83,037	135,527	2,000,000	2,600,000	600,000	30.0%
Housing Programs	-	-	275,000	285,000	10,000	3.6%
Recreation Amenity Program	-	-	100,000	100,000	-	0.0%
Homeownership/Landlord Education	-	-	1,000	1,000	-	0.0%
Home Repair Loan Program	-	-	150,000	260,000	110,000	73.3%
<b>TOTAL EXPENDITURES</b>	<b>\$ 83,037</b>	<b>\$ 192,481</b>	<b>\$ 2,591,457</b>	<b>\$ 3,351,193</b>	<b>\$ 759,736</b>	<b>29.3%</b>
<b>FUND BALANCE - CONTRIBUTION TO (USE OF)</b>	<b>567,080</b>	<b>2,133,025</b>	<b>(681,402)</b>	<b>(699,515)</b>	<b>(18,113)</b>	

## STAFFING

Position	FY2021	FY2022	FY2023	Final FY2024
RDA Housing Project Manager	0.00	0.60	0.60	0.60
<b>TOTAL BUSINESS LICENSING</b>	<b>-</b>	<b>0.60</b>	<b>0.60</b>	<b>0.60</b>

### At a Glance:

**Total Budget: \$3,351,193 | Full-Time Equivalent Employees: .60**

# Municipal Building Authority (MBA)

## FUND DESCRIPTION

The MBA issued bonds in October 2012 which provided construction funds of \$7,653,500. Midvale City contributed \$1,506,500 to the MBA from the sale of the former City Hall property (655 W Center St) and the Fire Station at 607 E 7200 S. Contributions from other City funds totaled \$606,800. Combining these funding sources, \$9,766,800 was available for three major capital projects: City Hall/Justice Court, City Park improvements, and City-wide Street Lighting. All three projects were completed in fiscal year 2015.

Debt service on the MBA bonds is paid by the MBA with lease revenue from other City funds. In 2013, the MBA acquired a building in the City Park and leased it to the Boys & Girls Club. In 2017, the MBA acquired the former Midvale Middle School seminary building on Wasatch St. and leased it to the Community Action Program. Revenue from these leases reduces the annual lease payment required from the General Fund.

## BUDGET

Municipal Building Authority						
	Actual FY2021	Actual FY2022	Amended FY2023	Final FY2024	Difference	Percent Change
<b>Revenues:</b>						
Lease Revenue - Boys and Girls Club	70,308	70,308	70,308	70,308	-	0.0%
Lease Revenue - Streetlighting Fund	211,000	211,000	211,000	211,000	-	0.0%
Lease Revenue - Midvale City	370,006	372,898	374,961	352,724	(22,237)	-5.9%
Lease Revenue - Head Start	24,000	24,000	24,000	24,000	-	0.0%
Interest revenue - Bond Proceeds	3,088	-	-	-		
Interest Earnings	1,820	147	1,000	18,000	17,000	1700.0%
<b>TOTAL REVENUES</b>	<b>\$ 680,222</b>	<b>\$ 678,353</b>	<b>\$ 681,269</b>	<b>\$ 676,032</b>	<b>\$ (5,237)</b>	<b>-0.8%</b>
<b>Expenditures:</b>						
<b>Operating</b>						
Professional Services	2,520	2,520	6,100	3,100	580	-49.2%
<b>Debt Service</b>						
Debt Service - Principal	490,000	500,000	510,000	520,000	20,000	2.0%
Debt Service - Interest	185,806	175,906	165,169	152,932	(22,974)	-7.4%
<b>Total Debt Service</b>	<b>675,806</b>	<b>675,906</b>	<b>675,169</b>	<b>672,932</b>	<b>(2,974)</b>	<b>-0.3%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 678,326</b>	<b>\$ 678,426</b>	<b>\$ 681,269</b>	<b>\$ 676,032</b>	<b>\$ (2,394)</b>	<b>-0.8%</b>
<b>FUND BALANCE - CONTRIBUTION TO (USE OF)</b>						
	1,896	(73)	-	-		

### At a Glance:

**Total Budget: \$676,032 | Full-Time Equivalent Employees: 0**

# Capital Projects



# Capital Projects

## FUND DESCRIPTION

The Capital Projects fund accounts for financial resources to be used for the acquisition of major capital facilities (other than those financed by enterprise or internal service fund activities).

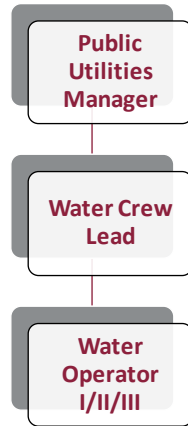
## BUDGET

Capital Projects Fund						
	Actual FY2021	Actual FY2022	Amended FY2023	Final FY2024	Difference	Percent Change
<b>Revenues:</b>						
Sales tax	866,793	1,000,875	1,000,000	1,000,000	-	0.0%
CDBG Grant	-	160,000	-	-	-	0.0%
State Transportation Funds	-	500,000	-	-	-	0.0%
UDOT Grant	-	69,000	-	600,000	600,000	0.0%
WFRC Grant	-	-	105,000	170,000	65,000	61.9%
TRCC Grant	-	-	-	240,000	240,000	0.0%
Interest Earnings	20,514	(4,206)	-	-	-	0.0%
Proceeds from sale of assets	-	-	-	-	-	0.0%
Proceeds from borrowings	2,163,893	5,500,000	-	-	-	0.0%
Transfer from GF	196,887	1,249,526	1,987,600	-	(1,987,600)	-100.0%
Contribution - Highway Funds	-	-	500,000	500,000	-	0.0%
<b>TOTAL REVENUES</b>	<b>\$ 3,248,087</b>	<b>\$ 8,475,195</b>	<b>\$ 3,592,600</b>	<b>\$ 2,510,000</b>	<b>\$ (1,082,600)</b>	<b>-30.1%</b>
<b>Expenditures:</b>						
City Bldg Improvements	24,163	-	73,000	-	(73,000)	-100.0%
Sidewalk/Curb/Gutter replace	146,220	-	200,000	210,000	10,000	5.0%
General Plan Update	-	-	-	150,000	150,000	0.0%
Facility Maintenance	-	-	109,600	95,425	(14,175)	-12.9%
Art House Improvements	-	1,253	37,747	-	(37,747)	-100.0%
Public Works Building Renovation	-	-	75,000	-	(75,000)	-100.0%
Cemetery Improvements	-	-	90,000	-	(90,000)	-100.0%
Midvale City Park improvements	10,492	29,087	250,000	-	(250,000)	-100.0%
Parks Master Plan/Impact Fee Study	-	-	80,000	-	(80,000)	-100.0%
Transportation Master Plan/Impact Fee Study	-	-	80,000	160,000	80,000	100.0%
Main Street Utility Upgrades	-	-	100,000	100,000	-	0.0%
CDBG project Grant Street	-	-	-	-	-	0.0%
Community Center/Bowery	466,818	-	-	-	-	0.0%
7200 S. Gateway Project	-	-	166,000	-	(166,000)	-100.0%
WFRC Visioning Grant Match	-	14,000	-	-	-	0.0%
UDOT Canal Trails Grant Match	-	-	75,000	925,000	850,000	1133.3%
Jordan River trail improvement	-	41,945	-	-	-	0.0%
Fort Union Corridor Study	-	-	115,000	-	(115,000)	-100.0%
Christmas decorations	-	4,664	25,000	-	(25,000)	-100.0%
Main/Wasatch intersection stud	7,796	-	-	-	-	0.0%
Marquee sign	55,905	-	-	-	-	0.0%
Midvale Mural Program	-	1,500	23,000	20,000	(3,000)	-13.0%
Community Gardens	-	-	50,000	-	(50,000)	-100.0%
Recreation Center	-	-	200,000	200,000	-	0.0%
CDBG Project - ADA Ramps	63,066	242,529	-	-	-	0.0%
Parking Structure Loans	2,163,893	5,500,000	-	-	-	0.0%
Pavement Management	748,138	36,721	2,080,000	840,000	(1,240,000)	-59.6%
Bridge over the Salt Lake and Jordan Canal on 8000 South	-	-	-	115,090	115,090	0.0%
HB244 Transportation Projects	-	-	500,000	500,000	-	0.0%
Transfer to IT Fund	-	100,000	-	-	-	0.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,686,491</b>	<b>\$ 5,971,699</b>	<b>\$ 4,329,347</b>	<b>\$ 3,315,515</b>	<b>\$ (1,013,832)</b>	<b>-23.4%</b>
<b>FUND BALANCE - CONTRIBUTION TO (USE OF)</b>	<b>(438,404)</b>	<b>2,503,496</b>	<b>(736,747)</b>	<b>(805,515)</b>	<b>(68,768)</b>	

# Enterprise Funds



# Public Works—Water



## DIVISION DESCRIPTION

The Water Division is accountable for providing safe and reliable culinary water to the nearly 9000 metered connections within Midvale, in compliance with all state and federal standards.

The division is responsible for all water system maintenance and operations, responding to emergency calls and system needs 24 hours a day, seven days a week.

### At a Glance:

**Total Budget: \$14,634,377 | Full-Time Equivalent Employees: 10.60**

# Public Works—Water

## BUDGET

Water Utility Fund						
	Actual FY2021	Actual FY2022	Amended FY2023	Final FY2024	Difference	Percent Change
<b>Revenues:</b>						
Water User Charges	5,535,192	2,537,554	2,881,367	2,963,063	81,696	2.8%
Water user charges - Consumption	-	2,869,641	3,737,059	3,737,059	-	0.0%
Water User Charges-City Owned	-	45,594	100,081	100,081	-	0.0%
Utility Billing Write-Offs	(194)	-	-	-	-	0.0%
Water Connection Fees	42,320	51,500	61,800	61,800	-	0.0%
Water Reconnection Fees	26,436	8,400	46,350	10,000	(36,350)	-78.4%
Service Charges	48,172	48,629	55,790	55,790	-	0.0%
Impact Fees	-	-	152,395	152,395	-	0.0%
Hydrant Rental	44,975	8,073	20,600	10,000	(10,600)	-51.5%
Miscellaneous	3,824	(41)	1,000	-	(1,000)	-100.0%
Proceeds from insurance	7,199	-	-	-	-	0.0%
IRS Debt Service Subsidy (Build America Bonds)	49,170	-	-	-	-	0.0%
Interest Revenue	15,894	(3,335)	8,600	100,000	91,400	1062.8%
Interest Revenue-Bond Proceeds	3,576	-	-	-	-	0.0%
Bond Premium Amortization	45,319	40,224	-	-	-	0.0%
American Rescue Plan Act	-	2,019,299	2,019,299	-	(2,019,299)	-100.0%
Proceeds from sale of bonds	-	-	5,300,000	7,855,500	2,555,500	48.2%
<b>TOTAL REVENUES</b>	<b>\$ 5,821,883</b>	<b>\$ 7,625,538</b>	<b>\$ 14,384,341</b>	<b>\$ 15,045,688</b>	<b>\$ 661,347</b>	<b>4.6%</b>
<b>Expenditures:</b>						
<b>Personnel</b>						
Salaries	669,313	709,155	787,915	712,003	(75,912)	-9.6%
Overtime	10,996	15,896	20,000	20,500	500	2.5%
Benefits	388,653	377,622	395,412	357,480	(37,932)	-9.6%
Pension Expense	(10,693)	(124,122)	-	-	-	0.0%
Uniform Allowance	4,062	3,980	8,240	6,400	(1,840)	-22.3%
<b>Total Personnel</b>	<b>1,062,331</b>	<b>982,531</b>	<b>1,211,567</b>	<b>1,096,383</b>	<b>(115,184)</b>	<b>-9.5%</b>
<b>Operating</b>						
Subscriptions and Memberships	2,136	1,613	4,172	2,500	(1,672)	-40.1%
Education and Travel	5,633	15,310	15,000	16,000	1,000	6.7%
Postage	17,369	33,944	30,000	20,400	(9,600)	-32.0%
Bank Charges	-	46,027	42,940	42,940	-	0.0%
Equipment and Building - Repairs, Maintenance, an	66,084	55,274	56,650	63,800	7,150	12.6%
Miscellaneous Supplies	449	-	-	-	-	0.0%
Medical and Safety Supplies	3,018	1,603	6,240	3,000	(3,240)	-51.9%
Information Technology Equipment (Interfund)	4,179	10,607	7,910	13,006	5,096	64.4%
Vehicle Operating Costs (Interfund)	63,264	86,209	95,597	106,896	11,299	11.8%
Lease of Public Works Space (Interfund)	14,000	14,000	14,000	14,000	-	0.0%
Electricity	183,442	175,287	247,200	192,600	(54,600)	-22.1%
Communications and Telephone	7,386	7,141	8,867	6,558	(2,309)	-26.0%
Professional Services	30,695	9,846	60,153	27,600	(32,553)	-54.1%
Administrative Charge (Interfund)	559,189	651,862	671,418	696,926	25,508	3.8%
Water Sampling	38,975	20,742	36,400	27,700	(6,700)	-83.8%
Backflow Testing	4,118	159	8,000	1,300	-	0.0%
Well Equipment and Maintenance	10,071	7,698	16,000	16,000	-	0.0%
Fluoridation System Maintenance	18,870	13,701	34,750	25,000	(9,750)	-28.1%
Chlorine equipment and maintenance	-	-	-	-	-	0.0%
System Maintenance, Repair, and Supplies	95,283	115,241	28,750	100,000	71,250	247.8%
Wholesale Water	1,355,892	1,249,684	1,620,000	1,773,900	153,900	9.5%
Damage Contingency	15,608	-	5,000	-	(5,000)	-100.0%
SCADA Maintenance	-	-	6,000	6,000	-	0.0%
Generator Maintenance	-	443	3,700	4,300	600	16.2%
Miscellaneous Services	5,863	92,420	7,500	7,500	-	0.0%
Bad Debt Expense	-	3,154	5,000	600	(4,400)	-88.0%
Jordan Valley Water Conservancy District Storage	96,000	96,000	96,000	96,000	-	0.0%
<b>Total Operating</b>	<b>2,597,524</b>	<b>2,707,965</b>	<b>3,127,247</b>	<b>3,264,526</b>	<b>145,979</b>	<b>4.4%</b>



# Public Works—Water

## BUDGET CONTINUED

Water Utility Fund Continued						
	Actual FY2021	Actual FY2022	Amended FY2023	Final FY2024	Difference	Percent Change
<b>Capital Projects</b>						
Fleet Vehicle Replacement (Interfund)	60,100	74,758	105,495	202,141	96,646	91.6%
Fleet Vehicle Additions	-	520,000	-	-	-	0.0%
Vehicles	-	-	-	-	-	0.0%
Sewer System Maintenance	-	-	-	-	-	0.0%
Meters and Related Supplies	2,325	(214,723)	53,985	55,000	1,015	1.9%
Water Vault Upgrades	-	-	-	-	-	0.0%
700 W Vault	-	8,640	199,360	-	(199,360)	-100.0%
Water Master Plan Projects	-	-	5,261,364	7,515,979	2,254,615	42.9%
Other Capital Projects	-	12,868	987,132	750,000	(237,132)	-24.0%
Depreciation	995,659	1,017,380	-	-	-	0.0%
<b>Total Capital Projects</b>	<b>1,058,084</b>	<b>1,418,923</b>	<b>6,607,336</b>	<b>8,523,120</b>	<b>1,915,784</b>	<b>29.0%</b>
<b>Debt Service</b>						
Bond Issuance Costs	40,292	-	106,000	335,500	229,500	216.5%
Debt Service - Principal	-	(32,420)	1,039,400	1,087,300	47,900	4.6%
Debt Service - Interest	475,029	367,900	353,178	327,548	(25,630)	-7.3%
Amortization of Bond Discount and/or Premium	5,655	5,655	-	-	-	0.0%
Capitalized Interest	-	-	-	-	-	0.0%
<b>Total Debt Service</b>	<b>520,976</b>	<b>341,135</b>	<b>1,498,578</b>	<b>1,750,348</b>	<b>251,770</b>	<b>16.8%</b>
Transfer to Fleet Fund	100,000	-	-	-	-	0.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,338,915</b>	<b>\$ 5,450,554</b>	<b>\$ 12,444,728</b>	<b>\$ 14,634,377</b>	<b>\$ 2,198,349</b>	<b>17.6%</b>
<b>FUND BALANCE - CONTRIBUTION TO (USE OF)</b>	<b>482,968</b>	<b>2,174,984</b>	<b>1,939,613</b>	<b>411,311</b>	<b>(1,537,002)</b>	

# Public Works—Water

## STAFFING

Position	FY2021	FY2022	FY2023	Final FY2024
Public Works Director	0.20	0.20	0.20	0.20
Operations Superintendent	0.25	0.25	0.25	0.25
Public Utilities Manager	0.50	0.50	0.50	0.50
City Engineer	0.25	0.25	0.25	0.25
Engineering Manager	0.10	0.10	0.10	0.10
GIS Manager	0.25	0.25	0.25	0.25
GIS Specialist I	0.25	0.25	0.25	0.25
Engineering Inspector I	0.40	0.40	0.40	0.40
Water Crew Lead	1.00	1.00	1.00	1.00
Wastewater Crew Lead	0.10	0.10	0.10	0.10
Sample Tech/Cross Connection Administrator	1.00	1.00	1.00	1.00
Water Operator I/II/III	5.50	4.50	4.50	4.10
Wastewater Operator I/II	0.30	0.30	0.30	0.30
City Treasurer	0.30	0.30	0.30	0.30
Water Meter Technician	0.00	1.00	1.00	0.40
Finance Clerk	0.70	0.70	0.70	0.70
Water Utility Construction Crew Lead	1.00	1.00	1.00	0.50
<b>TOTAL WATER FUND</b>	<b>12.10</b>	<b>12.10</b>	<b>12.10</b>	<b>10.60</b>

# Public Works—Sewer



## DIVISION DESCRIPTION

The Sewer Division provides wastewater collection service for approximately one-third of the City. The division is responsible for all maintenance and operation of the City’s sewer system. The Sewer Division conducts routine video inspection of the sewer lines to identify breaks, bellies, protruding laterals, blockages, and other needed repairs.

The division also operates and maintains three sewer lift stations that pump wastewater under the Jordan River to South Valley Water Reclamation Facility. The division routinely unplugs pump blockages and replaces parts.

### At a Glance:

**Total Budget: \$5,326,372 | Full-Time Equivalent Employees: 7.25**

# Public Works—Sewer

## BUDGET

### Sewer Utility Fund

	Actual FY2021	Actual FY2022	Amended FY2023	Final FY2024	Difference	Percent Change
<b>Revenues:</b>						
Sewer User Charges	2,792,422	2,287,786	2,541,893	2,744,927	203,034	8.0%
Sewer User Charges-City Owned	-	2,529	8,067	8,712	645	8.0%
Sewer User Charges - Consumption	-	760,982	763,254	828,986	65,732	8.6%
Utility Billing Write-Offs	(194)	-	-	-	-	0.0%
Sewer Connection Fees	2,900	2,000	30,900	32,000	1,100	3.6%
Service Charges and Late Fees	15,751	19,464	14,853	15,706	853	5.7%
Miscellaneous	-	-	-	-	-	0.0%
Interest Revenue	3,390	(1,631)	8,472	20,000	11,528	136.1%
Interest Revenue-Bond Proceeds	6,310	-	-	-	-	0.0%
Bond Premium Amortization	11,397	11,397	-	-	-	0.0%
Proceeds from bond issuance	-	-	1,500,000	1,744,500	244,500	16.3%
<b>TOTAL REVENUES</b>	<b>\$ 2,831,976</b>	<b>\$ 3,082,527</b>	<b>\$ 4,867,439</b>	<b>\$ 5,394,831</b>	<b>\$ 527,392</b>	<b>10.8%</b>
<b>Expenditures:</b>						
<b>Personnel</b>						
Salaries <sup>1</sup>	390,203	398,151	482,211	513,930	31,719	6.6%
Overtime	3,660	8,679	6,000	14,000	8,000	133.3%
Benefits <sup>2</sup>	213,933	216,410	276,337	275,504	(833)	-0.3%
Pension Expense	(12,087)	(71,003)	-	-	-	0.0%
Uniform Allowance	1,738	1,350	2,575	2,600	25	1.0%
<b>Total Personnel</b>	<b>597,447</b>	<b>553,587</b>	<b>767,123</b>	<b>806,035</b>	<b>38,912</b>	<b>5.1%</b>
<b>Operating</b>						
Subscriptions and Memberships	-	-	515	515	-	0.0%
Education and Travel	3,948	1,954	7,000	7,000	-	0.0%
Postage	7,401	14,851	14,000	8,400	(5,600)	-40.0%
Bank and card processing fees	-	22,412	20,909	20,909	-	0.0%
Maintenance, Repairs, and Supplies	10,833	11,353	16,480	18,600	2,120	12.9%
Maintenance and Supplies - Lift Stations	15,440	20,951	20,600	20,500	(100)	-0.5%
Medical and Safety Supplies	1,522	707	3,000	1,000	(2,000)	-66.7%
Information Technology Equipment (Interfund)	4,656	6,014	3,837	5,866	2,029	52.9%
Vehicle Operating Costs (Interfund)	65,124	88,745	98,408	110,040	11,632	11.8%
Lease of Public Works Space (Interfund)	42,000	42,000	42,000	42,000	-	0.0%
Electricity	21,718	22,442	26,780	23,200	(3,580)	-13.4%
Natural Gas	-	-	-	-	-	0.0%
City-Owned Utilities	-	1,068	1,296	1,296	-	0.0%
Communications and Telephone	2,481	2,864	2,580	2,219	(361)	-14.0%
Professional Services	17,898	15,857	122,142	25,000	(97,142)	-79.5%
Administrative Charge (Interfund)	327,801	341,000	351,230	400,361	49,131	14.0%
Education and Training	-	-	-	-	-	0.0%
Sewer Operations (South Valley Water Reclamation Facility)	1,075,143	1,271,543	1,140,000	1,401,888	261,888	23.0%
Damage Contingency	-	-	20,000	-	(20,000)	-100.0%
SCADA System	1,845	-	5,000	5,000	-	0.0%
Software	-	-	11,952	-	(11,952)	100.0%
Bad Debt Expense	-	455	3,000	100	(2,900)	-96.7%
Miscellaneous Services	2,000	-	515	-	(515)	-100.0%
<b>Total Operating</b>	<b>1,599,810</b>	<b>1,864,216</b>	<b>1,911,244</b>	<b>2,093,894</b>	<b>182,650</b>	<b>9.6%</b>

# Public Works—Sewer

## BUDGET CONTINUED

### Sewer Utility Fund Continued

	Actual FY2021	Actual FY2022	Amended FY2023	Final FY2024	Difference	Percent Change
<b>Capital Projects</b>						
Fleet Vehicle Replacement (Interfund)	60,900	59,510	60,796	142,517	81,721	134.4%
Infrastructure Maintenance	600	-	200,000	-	(200,000)	-100.0%
Trash Pump	-	-	91,936	-	(91,936)	-100.0%
TV Transporter	-	-	32,448	-	(32,448)	-100.0%
Depreciation	132,789	134,264	-	-	-	0.0%
Sewer Line Replacement	-	-	164,160	164,160	-	0.0%
Manhole Replacement	-	-	106,080	56,243	(49,837)	-47.0%
Sewer Master Plan Projects	-	-	-	1,262,160	1,262,160	0.0%
2018 Bond Sewer Line Projects	513	-	-	-	-	0.0%
Capital contribution SVWRF	-	-	321,518	381,841	60,323	18.8%
SVWRF Phosphorous/Grit Removal	-	-	-	-	-	0.0%
<b>Total Capital Projects</b>	<b>194,802</b>	<b>193,774</b>	<b>976,938</b>	<b>2,006,921</b>	<b>1,029,983</b>	<b>105.4%</b>
<b>Debt Service</b>						
Bond Issuance Costs	-	-	30,000	74,500	44,500	148.3%
Debt Service - Principal	-	-	216,600	229,800	13,200	6.1%
Debt Service - Interest	142,233	135,593	130,214	115,222	(14,992)	-11.5%
Capitalized Interest	-	-	-	-	-	0.0%
Amortization of Bond Discount and/or Premium	1,077	1,077	-	-	-	0.0%
<b>Total Debt Service</b>	<b>143,310</b>	<b>136,670</b>	<b>376,814</b>	<b>419,522</b>	<b>42,708</b>	<b>11.3%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,535,369</b>	<b>\$ 2,748,247</b>	<b>\$ 4,032,119</b>	<b>\$ 5,326,372</b>	<b>\$ 1,294,253</b>	<b>32.1%</b>
<b>FUND BALANCE - CONTRIBUTION TO (USE OF)</b>	<b>296,607</b>	<b>334,280</b>	<b>835,320</b>	<b>68,459</b>	<b>(766,861)</b>	

1 FY2024 Market, COLA, & Merit Salary Adjustments

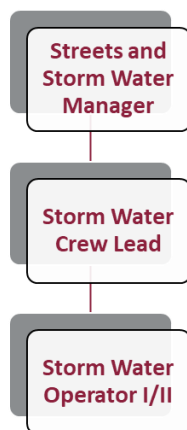
2 FY2024 Increase in benefit cost

# Public Works—Sewer

## STAFFING

Position	FY2021	FY2022	FY2023	Final FY2024
Public Works Director	0.20	0.20	0.20	0.20
Operations Superintendent	0.25	0.25	0.25	0.25
Public Utilities Manager	0.50	0.50	0.50	0.50
City Engineer	0.25	0.25	0.25	0.25
Engineering Manager	0.05	0.05	0.05	0.05
GIS Manager	0.25	0.25	0.25	0.25
GIS Specialist I	0.25	0.25	0.25	0.25
Engineering Inspector I	0.20	0.20	0.20	0.20
Wastewater Crew Lead	0.90	0.90	0.90	0.90
Water Operator I/II/III	0.50	0.50	0.50	0.90
Utility Technician I/II	0.00	0.00	0.00	0.00
Wastewater Operator I/II	2.70	2.70	2.70	2.70
City Treasurer	0.15	0.15	0.15	0.15
Finance Clerk	0.15	0.15	0.15	0.15
Water Utility Construction Crew Lead	0.00	0.00	0.00	0.50
<b>TOTAL SEWER FUND</b>	<b>6.35</b>	<b>6.35</b>	<b>6.35</b>	<b>7.25</b>

# Public Works—Storm Water



## DIVISION DESCRIPTION

The Storm Water division is responsible for the maintenance, cleaning, and inspection of all storm water infrastructure within the City. The goal is to ensure the storm water system is working properly during storm events to mitigate flooding and any subsequent damage. This includes street sweeping, which prevents debris from entering the storm drain system, thus hindering it from functioning. The Storm Water Division, in conjunction with the Engineering Division, is also responsible for maintaining compliance with Federal and State storm water permits. Some of the activities to maintain compliance include: Public education and outreach programs, investigating and eliminating illegal discharges into the storm drain system, monitoring and enforcing runoff and erosion control processes concerning construction activities, and minimizing adverse impacts on storm water quality after construction.

### At a Glance:

**Total Budget: \$2,373,112 | Full-Time Equivalent Employees: 8.45**

# Public Works—Storm Water

## BUDGET

### Storm Water Utility Fund

	Actual FY2021	Actual FY2022	Amended FY2023	Final FY2024	Difference	Percent Change
<b>Revenues:</b>						
Storm Water User Charges	2,041,234	2,050,754	2,091,065	2,091,065	-	0.0%
User Fees-City Owned Properties	-	15,700	15,346	15,346	-	0.0%
Service fees/late charges	9,044	12,031	9,000	9,000	-	0.0%
Utility Billing Write-Offs	(121)	-	-	-	-	0.0%
Building Lease Revenue (Interfund)	84,000	84,000	84,000	84,000	-	0.0%
Sundry Revenue	-	-	-	-	-	0.0%
Interest Revenue	9,365	(2,968)	4,500	30,000	25,500	566.7%
Interest Revenue-Bond Proceeds	100	-	-	-	-	0.0%
<b>TOTAL REVENUES</b>	<b>\$ 2,143,622</b>	<b>\$ 2,159,517</b>	<b>\$ 2,203,911</b>	<b>\$ 2,229,411</b>	<b>\$ 25,500</b>	<b>1.2%</b>
<b>Expenditures:</b>						
<b>Personnel</b>						
Salaries <sup>1</sup>	501,330	535,530	591,905	624,603	32,698	5.5%
Overtime	1,641	9,326	12,000	10,000	(2,000)	-16.7%
Benefits <sup>2</sup>	301,553	310,076	342,815	360,777	17,962	5.2%
Pension Expense	(61,273)	(91,391)	-	-	-	0.0%
Uniform Allowance	1,932	2,527	3,090	3,400	310	10.0%
<b>Total Personnel</b>	<b>745,183</b>	<b>766,068</b>	<b>949,810</b>	<b>998,780</b>	<b>48,970</b>	<b>5.2%</b>
<b>Operating</b>						
Subscriptions and Memberships	2,130	-	1,030	1,700	670	65.0%
Education and Travel	3,716	3,870	6,000	6,000	-	0.0%
Postage	17,757	11,766	18,540	18,540	-	0.0%
Bank charges	-	14,176	13,225	13,225	-	0.0%
Maintenance, Repairs, and Supplies	29,105	33,293	36,050	35,600	(450)	-1.2%
Medical and Safety Supplies	1,508	984	2,060	1,600	(460)	-22.3%
Information Technology Equipment (Interfund)	3,528	10,670	7,704	7,974	270	3.5%
Vehicle Operating Costs (Interfund)	89,313	121,707	134,960	150,912	15,952	11.8%
Electricity	2,218	2,370	3,090	2,700	(390)	-12.6%
Communications and Telephone	3,173	3,156	5,700	5,700	-	0.0%
Professional Services	5,500	-	35,000	70,500	35,500	101.4%
Administrative Charge (Interfund)	437,291	407,473	390,999	408,912	17,913	4.6%
UPDES	-	17,890	35,150	33,600	(1,550)	-4.4%
Damage Contingency	-	-	6,000	-	(6,000)	-100.0%
Bad Debt Expense	-	659	5,000	100	(4,900)	-98.0%
Miscellaneous Services	178	250	500	500	-	0.0%
Computer Software	-	-	600	-	(600)	-100.0%
<b>Total Operating</b>	<b>595,417</b>	<b>628,264</b>	<b>701,608</b>	<b>757,563</b>	<b>55,955</b>	<b>8.0%</b>
<b>Capital Projects</b>						
Fleet Vehicle Replacement (Interfund)	117,200	125,782	154,875	234,384	79,509	51.3%
Depreciation	212,623	212,623	-	-	-	0.0%
<b>Total Capital Projects</b>	<b>329,823</b>	<b>338,405</b>	<b>154,875</b>	<b>234,384</b>	<b>79,509</b>	<b>51.3%</b>
<b>Debt Service</b>						
Debt Service - Principal	-	32,420	374,000	348,500	(25,500)	-6.8%
Debt Service - Interest	63,554	41,566	37,618	33,885	(3,733)	-9.9%
<b>Total Debt Service</b>	<b>63,554</b>	<b>73,986</b>	<b>411,618</b>	<b>382,385</b>	<b>(29,233)</b>	<b>-7.1%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,733,977</b>	<b>\$ 1,806,723</b>	<b>\$ 2,217,911</b>	<b>\$ 2,373,112</b>	<b>\$ 155,201</b>	<b>7.0%</b>
<b>FUND BALANCE - CONTRIBUTION TO (USE OF)</b>	<b>409,645</b>	<b>352,794</b>	<b>(14,000)</b>	<b>(143,701)</b>	<b>(129,701)</b>	



# Public Works—Storm Water

## BUDGET CONTINUED

1 FY2024 Market, COLA, & Merit Salary Adjustments

2 FY2024 Increase in benefit cost

## STAFFING

Position	FY2021	FY2022	FY2023	Final FY2024
Public Works Director	0.20	0.20	0.20	0.20
Deputy Director	0.00	0.05	0.05	0.05
Operations Superintendent	0.25	0.25	0.25	0.25
Streets and Storm Water Manager	0.50	0.50	0.50	0.50
City Engineer	0.25	0.25	0.25	0.25
Engineering Manager	0.35	0.35	0.35	0.35
GIS Manager	0.15	0.15	0.15	0.15
GIS Specialist I	0.15	0.15	0.15	0.15
Engineering Inspector I	0.40	0.40	0.40	0.40
Storm Water Crew Lead	1.00	1.00	1.00	1.00
Storm Water Operator I/II	2.00	2.00	2.00	3.00
Equipment Operator I/II	1.00	1.00	1.00	0.00
Storm Water Coordinator	1.00	1.00	1.00	1.00
Storm Water Inspector	1.00	1.00	1.00	1.00
City Treasurer	0.10	0.10	0.10	0.10
Finance Clerk	0.05	0.05	0.05	0.05
<b>TOTAL STORM WATER FUND</b>	<b>8.40</b>	<b>8.45</b>	<b>8.45</b>	<b>8.45</b>

# Public Works—Sanitation

## DIVISION DESCRIPTION

The Sanitation Division oversees all of the City's solid waste programs including curbside garbage and recycle pick-up, the bulky waste and glass recycling programs and manages the contract between the City and its contracted hauler.

## BUDGET

Sanitation Utility Fund						
	Actual FY2021	Actual FY2022	Amended FY2023	Final FY2024	Difference	Percent Change
<b>Revenues:</b>						
Charges for Services-First Can and Recycle	1,252,012	1,075,656	1,119,989	1,238,708	118,719	10.6%
Pickup Fee-Second Can	-	199,943	207,995	230,631	22,636	10.9%
Utility Billing Write-Offs	(299)	-	-	-	-	0.0%
Sanitation Dumpster Fees	23,088	23,658	11,705	26,166	14,461	123.5%
Service Charges and Late Fees	8,338	10,280	9,000	11,000	2,000	22.2%
Interest Revenue	290	(833)	-	2,500	2,500	0.0%
Investment Gain/(Loss)	161,233	181,786	-	-	-	0.0%
Contrib from General Fund	-	-	8,100	-	(8,100)	-100.0%
<b>TOTAL REVENUES</b>	<b>\$ 1,444,662</b>	<b>\$ 1,490,490</b>	<b>\$ 1,356,789</b>	<b>\$ 1,509,005</b>	<b>\$ 152,216</b>	<b>11.2%</b>
<b>Expenditures:</b>						
<b>Personnel</b>						
Salaries	16,468	12,139	14,456	13,735	(721)	-5.0%
Benefits	7,690	6,395	7,392	6,131	(1,261)	-17.1%
Pension Expense	(6,847)	(2,244)	-	-	-	0.0%
<b>Total Personnel</b>	<b>17,311</b>	<b>16,290</b>	<b>21,848</b>	<b>19,866</b>	<b>(1,982)</b>	<b>-9.1%</b>
<b>Operating</b>						
Postage	13,322	8,074	14,420	11,300	(3,120)	-21.6%
Bank charges	-	9,124	8,512	8,512	-	0.0%
Communications and Telephone	20	32	40	40	-	0.0%
Administrative Charges	75,120	80,465	82,879	103,959	21,080	25.4%
Landfill Fees	188,673	214,661	240,000	264,000	24,000	10.0%
Waste Disposal Fees	577,222	563,868	675,875	720,700	44,825	6.6%
Bulky Waste Disposal Fees	50,468	77,071	70,659	70,659	-	0.0%
Recycling Disposal Fees	231,507	236,967	266,331	284,562	18,231	6.8%
Recycling Tipping Fees	19,542	1,594	10,000	22,000	12,000	120.0%
Bad Debt Expense	-	863	5,000	200	(4,800)	-96.0%
Misc. Services	-	15	5,600	500	(5,100)	-91.1%
<b>Total Operating</b>	<b>1,155,874</b>	<b>1,192,734</b>	<b>1,379,316</b>	<b>1,486,432</b>	<b>107,116</b>	<b>7.8%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,173,185</b>	<b>\$ 1,209,024</b>	<b>\$ 1,401,164</b>	<b>\$ 1,506,298</b>	<b>\$ 105,134</b>	<b>7.5%</b>
<b>FUND BALANCE - CONTRIBUTION TO (USE OF)</b>	<b>271,477</b>	<b>281,466</b>	<b>(44,375)</b>	<b>2,707</b>	<b>47,082</b>	

### At a Glance:

**Total Budget: \$1,506,298 | Full-Time Equivalent Employees: 0.15**

# Public Works—Sanitation

## STAFFING

Position	FY2021	FY2022	FY2023	Final FY2024
Public Works Director	0.05	0.05	0.05	0.05
Operations Support Supervisor	0.05	0.00	0.00	0.00
City Treasurer	0.05	0.05	0.05	0.05
Finance Clerk	0.05	0.05	0.05	0.05
<b>TOTAL SANITATION FUND</b>	<b>0.20</b>	<b>0.15</b>	<b>0.15</b>	<b>0.15</b>

# Public Works—Street Lighting

## DIVISION DESCRIPTION

The Streetlight Division oversees the maintenance, repairs and installation/removal of streetlights throughout the City. This work is contracted through Salt Lake County and coordinated by the Streets Division Manager and Lead.

## BUDGET

Street Lighting Utility Fund						
	Actual FY2021	Actual FY2022	Amended FY2023	Final FY2024	Difference	Percent Change
<b>Revenues:</b>						
Street Lighting User Charges	399,760	400,868	413,875	413,875	-	0.0%
User Fees - City Owned Properties	-	4,023	3,888	3,888	-	0.0%
Utility Billing Write-Offs	(41)	-	-	-	-	0.0%
Service Charges and Late Fees	2,359	2,939	2,500	2,500	-	0.0%
Interest Revenue	430	(597)	300	3,678	3,378	1126.0%
Proceeds from Insurance	21,091	-	-	-	-	0.0%
<b>TOTAL REVENUES</b>	<b>\$ 423,599</b>	<b>\$ 407,233</b>	<b>\$ 420,563</b>	<b>\$ 423,941</b>	<b>\$ 3,378</b>	<b>0.8%</b>
<b>Expenditures:</b>						
<b>Personnel</b>						
Salaries	10,199	9,472	11,203	10,278	(925)	-8.3%
Overtime	-	-	-	-	-	0.0%
Benefits	6,012	5,660	6,643	4,915	(1,728)	-26.0%
Pension Expense	243	(1,694)	-	-	-	0.0%
<b>Total Personnel</b>	<b>16,454</b>	<b>13,438</b>	<b>17,846</b>	<b>15,193</b>	<b>(2,653)</b>	<b>-14.9%</b>
<b>Operating</b>						
Postage	18,502	2,154	19,570	13,900	(5,670)	-29.0%
Bank Charges	-	2,808	2,619	2,619	-	0.0%
Equipment, Supplies, and Maintenance	82,756	31,758	81,686	81,200	(486)	-0.6%
Electricity	38,220	28,677	53,100	43,700	(9,400)	-17.7%
Communications/Telephone	20	32	40	40	-	0.0%
Administrative Charge (Interfund)	31,347	31,092	33,702	33,196	(506)	-1.5%
Bad Debt Expense	-	213	1,000	1,000	-	0.0%
<b>Total Operating</b>	<b>170,845</b>	<b>96,734</b>	<b>191,717</b>	<b>175,655</b>	<b>(16,062)</b>	<b>-8.4%</b>
<b>Debt Service</b>						
Lease Payment to MBA (Interfund)	211,000	211,000	211,000	211,000	-	0.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 398,299</b>	<b>\$ 321,172</b>	<b>\$ 420,563</b>	<b>\$ 401,848</b>	<b>\$ (18,715)</b>	<b>-4.5%</b>
<b>FUND BALANCE - CONTRIBUTION TO (USE OF)</b>	<b>25,300</b>	<b>86,061</b>	<b>-</b>	<b>22,093</b>	<b>22,093</b>	

### At a Glance:

**Total Budget: \$401,848 | Full-Time Equivalent Employees: 0.15**

# Public Works—Street Lighting

## STAFFING

Position	FY2021	FY2022	FY2023	Final FY2024
Streets and Storm Water Manager	0.05	0.05	0.05	0.05
City Treasurer	0.05	0.05	0.05	0.05
Finance Clerk	0.05	0.05	0.05	0.05
<b>TOTAL STREET LIGHTING FUND</b>	<b>0.15</b>	<b>0.15</b>	<b>0.15</b>	<b>0.15</b>

# Telecommunications

## FUND DESCRIPTION

The Telecommunications Fund was established to manage revenue and expenses from UTOPIA customers. UTOPIA (short for Utah Telecommunications Open Infrastructure Agency) was formed by 16 Utah cities as a way to provide critical telecommunications infrastructure to residents. UTOPIA builds and manages a fiber-to-the-premises network, offering today's fastest technology connected directly to residents' homes or offices without having to share bandwidth with others. The user fees collected by UTOPIA users are paid directly to UTOPIA to provide infrastructure for the system.

## BUDGET

Telecommunications Fund						
	Actual FY2021	Actual FY2022	Amended FY2023	Final FY2024	Difference	Percent Change
<b>Revenues:</b>						
Interest revenue	(107)	1,798	-	7,500	7,500	0.0%
Miscellaneous	-	-	247,500	266,187	18,687	7.6%
User fees (CUE)	21,060	16,194	14,580	13,000	(1,580)	-10.8%
Service charges	198	414	100	100	-	0.0%
Transfer from General Fund	805,586	820,369	702,484	695,612	(6,872)	-1.0%
<b>TOTAL REVENUES</b>	<b>\$ 826,737</b>	<b>\$ 838,775</b>	<b>\$ 964,664</b>	<b>\$ 982,399</b>	<b>\$ 17,735</b>	<b>1.8%</b>
<b>Expenditures:</b>						
<b>Operating</b>						
User Fee Payments to UTOPIA	21,837	16,248	13,851	12,570	(1,281)	-9.2%
<b>Debt Service</b>						
UTOPIA Pledge Payments (Debt Service)	913,892	932,170	950,813	969,829	19,016	2.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 935,729</b>	<b>\$ 948,418</b>	<b>\$ 964,664</b>	<b>\$ 982,399</b>	<b>\$ 17,735</b>	<b>1.8%</b>
<b>FUND BALANCE - CONTRIBUTION TO (USE OF)</b>	<b>(108,992)</b>	<b>(109,643)</b>	<b>-</b>	<b>-</b>	<b>-</b>	

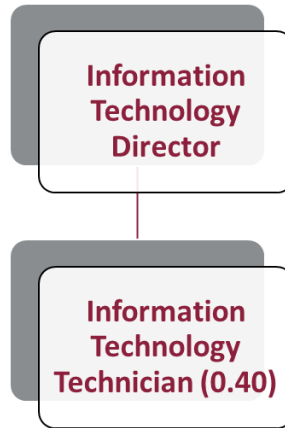
### At a Glance:

**Total Budget: \$982,399 | Full-Time Equivalent Employees: 0**

# Internal Service Funds



# Internal Service Fund—Information Technology



## FUND DESCRIPTION

The Information Technology Fund was established to provide maintenance for the City’s information technology hardware, software, and infrastructure. The Information Technology fund collects an annual fee for this service. The Information Technology Fund also collects replacement funds for each department in anticipation of replacing computers at the end of their useful life (four years for desktop computers, three years for laptops).

### At a Glance:

**Total Budget: \$195,877 | Full-Time Equivalent Employees: 0.40**



# Internal Service Fund—Information Technology

## BUDGET

Information Technology Internal Service Fund						
	Actual FY2021	Actual FY2022	Amended FY2023	Final FY2024	Difference	Percent Change
<b>Revenues:</b>						
General Fund contribution	89,797	171,027	153,364	119,492	(33,872)	-22.1%
Water contribution	4,179	10,607	7,910	13,006	5,096	64.4%
Storm Water contribution	3,528	10,670	7,704	7,974	270	3.5%
RDA contribution	3,612	8,977	5,960	6,009	49	0.8%
Sewer contribution	4,656	6,014	3,837	5,866	2,029	52.9%
Fleet contribution	2,650	3,368	2,475	2,140	(335)	-13.5%
Interest Earned	1,531	(657)	-	-	-	0.0%
Proceeds from sale of assets	5,492	372	3,500	3,500	-	0.0%
Transfer From Capital Projects Fund	-	100,000	-	-	-	0.0%
Transfer from other funds	368,014	-	200,000	-	(200,000)	-100.0%
<b>TOTAL REVENUES</b>	<b>\$ 483,459</b>	<b>\$ 310,378</b>	<b>\$ 384,750</b>	<b>\$ 157,987</b>	<b>\$ (226,763)</b>	<b>-58.9%</b>
<b>Expenditures:</b>						
<b>Personnel</b>						
Salaries <sup>1</sup>	19,129	19,028	21,872	25,175	3,303	15.1%
Overtime	-	148	1,000	1,000	-	0.0%
Benefits <sup>2</sup>	15,340	10,661	9,829	10,675	846	8.6%
<b>Total Personnel</b>	<b>34,469</b>	<b>29,837</b>	<b>32,701</b>	<b>36,850</b>	<b>4,149</b>	<b>12.7%</b>
<b>Operating</b>						
Communications and Telephone	161	155	161	161	-	0.0%
<b>Capital Projects</b>						
Hardware	181,044	43,112	64,900	59,600	(5,300)	-8.2%
Software	33,932	58,372	54,022	57,199	3,177	5.9%
City-Wide Software Initiative	-	-	200,000	-	-	-
Infrastructure	-	19,043	50,015	42,067	(7,948)	-15.9%
Phone System	-	-	-	-	-	0.0%
Depreciation Expense	7,977	13,412	-	-	-	0.0%
<b>Total Capital Projects</b>	<b>222,953</b>	<b>133,939</b>	<b>368,937</b>	<b>158,866</b>	<b>(10,071)</b>	<b>-56.9%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 257,583</b>	<b>\$ 163,931</b>	<b>\$ 401,799</b>	<b>\$ 195,877</b>	<b>\$ (5,922)</b>	<b>-51.3%</b>
<b>FUND BALANCE - CONTRIBUTION TO (USE OF)</b>	<b>225,876</b>	<b>146,447</b>	<b>(17,049)</b>	<b>(37,890)</b>	<b>(220,841)</b>	

1 FY2024 Market, COLA, & Merit Salary Adjustments

2 FY2024 Increase in benefit cost

## STAFFING

Position	FY2021	FY2022	FY2023	Final FY2024
Information Technology Technician	0.40	0.40	0.40	0.40
<b>TOTAL INFO TECHNOLOGY INTERNAL SERVICE FUND</b>	<b>0.40</b>	<b>0.40</b>	<b>0.40</b>	<b>0.40</b>

# Internal Service Fund—Fleet



## FUND DESCRIPTION

The Fleet Division is responsible for providing safe and operable vehicles and equipment for use by all City Departments. This includes purchasing, maintenance and repairs, surplus and providing operator use and safety training. The division currently maintains 50 large and light duty vehicles and upwards of 45 small engine equipment.

### At a Glance:

**Total Budget: \$1,295,515 | Full-Time Equivalent Employees: 1.95**

# Internal Service Fund—Fleet

## BUDGET

### Fleet Internal Service Fund

	Actual FY2021	Actual FY2022	Amended FY2023	Final FY2024	Difference	Percent Change
<b>Revenues:</b>						
General Fund Charges for Services - Operations	143,273	195,237	216,500	242,088	25,588	11.8%
Water Utility Fund Charges for Services - Operations	63,264	86,209	95,597	106,896	11,299	11.8%
Sewer Utility Fund Charges for Service - Operations	65,124	88,745	98,408	110,040	11,632	11.8%
Storm Drain Utility Fund Charges for Service - Operations	89,313	121,707	134,960	150,912	15,952	11.8%
General Fund Charges for Service - Capital	392,967	158,004	214,688	218,978	4,290	2.0%
Water Utility Fund Charges for Services - Capital	60,100	74,758	105,495	202,141	96,646	91.6%
Sewer Utility Fund Charges for Services - Capital	60,900	59,510	60,796	142,517	81,721	134.4%
Storm Drain Utility Fund Charges for Services - Capital	117,200	125,782	160,467	234,384	73,917	46.1%
proceeds From Insurance	1,267	560	-	-	-	0.0%
Interest Earnings	16,044	(5,449)	4,800	4,800	-	0.0%
Transfer In - Water Fund	100,000	-	-	-	-	0.0%
Sales of Fixed Assets	247,099	71,820	257,320	178,683	(78,637)	-30.6%
<b>TOTAL REVENUES</b>	<b>\$ 1,356,551</b>	<b>\$ 976,883</b>	<b>\$ 1,349,031</b>	<b>\$ 1,591,439</b>	<b>\$ 242,408</b>	<b>18.0%</b>
<b>Expenditures:</b>						
<b>Personnel</b>						
Salaries	90,405	98,166	107,262	137,795	30,533	28.5%
Overtime	172	976	1,560	1,800	240	15.4%
Benefits	49,770	51,724	54,018	72,262	18,244	33.8%
Pension Expense	(1,735)	(16,640)	-	-	-	0.0%
Uniform Allowance	953	1,274	1,700	1,200	(500)	-29.4%
<b>Total Personnel</b>	<b>139,565</b>	<b>135,500</b>	<b>164,540</b>	<b>213,057</b>	<b>48,517</b>	<b>29.5%</b>
<b>Operating</b>						
Administrative Charge	-	89,684	92,375	100,879	8,504	9.2%
Subscriptions and Memberships	190	(4)	2,000	1,200	(800)	-40.0%
Tool Allowance	-	962	1,000	1,000	-	0.0%
Travel	130	50	4,000	4,000	-	0.0%
Information Technology Equipment (Interfund)	2,650	3,368	2,475	2,140	(335)	-13.5%
Communications and Telephone	2,487	620	3,100	3,100	-	0.0%
Education and Training	-	-	-	-	-	0.0%
Gasoline	41,567	87,285	85,000	85,900	900	1.1%
Diesel	-	-	-	-	-	0.0%
Oil	1,838	1,785	3,120	3,100	(20)	-0.6%
Tires	3,455	3,897	6,240	6,000	(240)	-3.8%
Parts	36,033	16,461	33,904	24,700	(9,204)	-27.1%
Outside Repairs	9,137	11,523	15,600	15,000	(600)	-3.8%
Shop Supplies	4,166	3,987	4,160	4,100	(60)	-1.4%
Safety Equipment	46	-	750	600	(150)	-20.0%
Operating Lease Expense	-	-	-	-	-	0.0%
Insurance	107,219	121,068	132,000	150,000	18,000	13.6%
<b>Total Operating</b>	<b>208,918</b>	<b>340,686</b>	<b>385,724</b>	<b>401,719</b>	<b>15,995</b>	<b>4.1%</b>
<b>Capital Projects</b>						
Depreciation Expense	415,313	382,612	-	-	-	0.0%
Vehicle Purchases	-	-	1,361,902	680,739	(681,163)	-50.0%
<b>Total Capital Projects</b>	<b>415,313</b>	<b>382,612</b>	<b>1,361,902</b>	<b>680,739</b>	<b>(681,163)</b>	<b>-50.0%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 763,796</b>	<b>\$ 858,798</b>	<b>\$ 1,912,166</b>	<b>\$ 1,295,515</b>	<b>\$ (616,651)</b>	<b>-32.2%</b>
<b>FUND BALANCE - CONTRIBUTION TO (USE OF)</b>	<b>592,755</b>	<b>118,085</b>	<b>(563,135)</b>	<b>295,924</b>	<b>859,059</b>	

# Internal Service Fund—Fleet

## STAFFING

Position	FY2021	FY2022	FY2023	Final FY2024
Public Works Director	0.05	0.05	0.05	0.05
Operations Superintendent	0.10	0.10	0.10	0.10
Fleet/Facilities Manager	0.50	0.50	0.50	0.50
Apprentice Mechanic	0.80	0.80	0.80	0.80
Fleet/ Facilities Journeyman	0.00	0.00	0.00	0.50
<b>TOTAL FLEET FUND</b>	<b>1.45</b>	<b>1.45</b>	<b>1.45</b>	<b>1.95</b>

**Midvale City**  
**7505 S Holden St**  
**Midvale, UT 84047-7180**  
**(801) 567-7200**  
**[www.midvalecity.org](http://www.midvalecity.org)**