

PROVO MUNICIPAL COUNCIL Redevelopment Agency Governing Board

Work Meeting

1:30 PM, Tuesday, September 09, 2025 Provo Peaks Conference Room (Room 110) Hybrid meeting: 445 W. Center Street, Provo, UT 84601 or https://www.youtube.com/provocitycouncil

The in-person meeting will be held in the **Council Chambers**. The meeting will be available to the public for live broadcast and on-demand viewing on YouTube and Facebook at: youtube.com/provocitycouncil and facebook.com/provocouncil. If one platform is unavailable, please try the other. If you do not have access to the Internet, you can join via telephone following the instructions below.

To listen to the meeting by phone: September 09 Work Meeting: Dial 346-248-7799. Enter Meeting ID 896 3301 3701 and press #. When asked for a participant ID, press #.

Agenda

Roll Call

Approval of Minutes

August 19, 2025 Work Meeting

August 26, 2025 Board Of Canvassers Meeting

Business

- An ordinance amending the zone map classification of real property, generally located at 1050 West 100 North from the one-family residential (R1.6) zone to the very low density residential (VLDR) zone. Dixon neighborhood. (PLRZ20250332)
- An ordinance amending the zone map classification of real property, generally located at 2525 West 620 North, from the R1.8 (one family residential) zone to the A1.1 (agricultural) zone. Lakeview South neighborhood. (PLRZ20250348)
- A discussion regarding the "Owner occupant" definition in Provo City Code Chapter 14.06.020 (25-087)
- 4 A presentation regarding the FrontRunner 2X Project (25-088)
- 5 A presentation regarding conservation easements (25-086)
- A presentation regarding a conservation easement in Bunnels Fork (25-086)
- A presentation regarding certified tax rates for Provo City (25-089)

Closed Meeting

The Municipal Council or the Governing Board of the Redevelopment Agency will consider a motion to close the meeting for the purposes of holding a strategy session to discuss pending or reasonably imminent litigation, and/or to discuss the purchase, sale, exchange, or lease of real property, and/or the character, professional competence, or physical or mental health of an individual in conformance with 52-4-204 and 52-4-205 et. seq., Utah Code.

Adjournment

If you have a comment regarding items on the agenda, please contact Councilors at council@provo.gov or using their contact information listed at: provo.gov/434/City-Council

Materials and Agenda: agendas.provo.org

Council meetings are broadcast live and available later on demand at <u>youtube.com/ProvoCityCouncil</u> To send comments to the Council or weigh in on current issues, visit <u>OpenCityHall.provo.org</u>.

The next Work Meeting will be held on Tuesday, September 23, 2025. The meeting will be held in the Council Chambers, 445 W. Center Street, Provo, UT 84601 with an online broadcast. Work Meetings generally begin between 12 and 4 PM. Council Meetings begin at 5:30 PM. The start time for additional meetings may vary. All meeting start times are noticed at least 24 hours prior to the meeting.

Notice of Compliance with the Americans with Disabilities Act (ADA)

In compliance with the ADA, individuals needing special accommodations (including auxiliary communicative aids and services) during this meeting are invited to notify the Provo Council Office at 445 W. Center, Provo, Utah 84601, phone: (801) 852-6120 or email kmartins@provo.gov at least three working days prior to the meeting. Council meetings are broadcast live and available for on demand viewing at youtube.com/ProvoCityCouncil.

Notice of Telephonic Communications

One or more Council members may participate by telephone or Internet communication in this meeting. Telephone or Internet communications will be amplified as needed so all Council members and others attending the meeting will be able to hear the person(s) participating electronically as well as those participating in person. The meeting will be conducted using the same procedures applicable to regular Municipal Council meetings.

Notice of Compliance with Public Noticing Regulations

This meeting was noticed in compliance with Utah Code 52-4-207(4), which supersedes some requirements listed in Utah Code 52-4-202 and Provo City Code 14.02.010. Agendas and minutes are accessible through the Provo City website at <u>agendas.provo.org</u>. Council meeting agendas are available through the Utah Public Meeting Notice website at <u>utah.gov/pmn</u>, which also offers email subscriptions to notices.

Please note: These minutes have been prepared with a timestamp linking the agenda items to the video discussion.



PROVO MUNICIPAL COUNCIL

Work Meeting Minutes

4:00 PM | August 19, 2025

Provo Peak Room

Hybrid meeting: 445 W. Center Street, Provo, UT 84601 or

https://www.youtube.com/provocitycouncil

Agenda

Roll Call

Council Chair Gary Garrett, conducting Council Vice-Chair Rachel Whipple Councilor Katrice MacKay Councilor Craig Christensen Councilor George Handley Councilor Becky Bogdin Councilor Travis Hoban

Mayor Michelle Kaufusi

Approval of Minutes

April 8, 2025 Council Meeting August 5, 2025 Work Meeting

Approved by unanimous consent.

Business

Item 1: A Discussion Regarding Data Center Policy and Zoning Considerations. (25-082)

Justin Harrison, Council Executive Director, introduced the discussion regarding data center policy and zoning considerations. He explained that earlier in the year, a proposed rezone application for a data center in West Provo had prompted the need for a formalized city policy on data centers. The policy would provide clear direction for staff and the development community regarding expectations and application processes.

Mr. Harrison outlined the policy objectives, which included safeguarding Provo Power customers, ensuring compliance with Utah Municipal Power Agency (UMPA) requirements, promoting economic and community benefits, and aligning with the City's General Plan. He emphasized that the policy would apply to data centers between 5 and 50 megawatts as well as those over 50 megawatts, noting that larger facilities had additional requirements under UMPA policies.

The proposed policy addressed financial safeguards, environmental impacts, and community benefits. Mr. Harrison highlighted provisions prohibiting islanding (disconnecting from the power grid), requiring compliance with federal and state environmental regulations, and mandating detailed developer plans and studies.

Councilor Handley asked about the rationale for the 50-megawatt threshold. Scott Bunker, Director of Power, explained that data centers up to 50 megawatts could likely access power from the market, while those over 50 megawatts would require dedicated on-site generation due to grid limitations.

Hannah Salzl, Planner, presented proposed zoning changes. She explained that data centers are currently permitted in 17 zones totaling nearly 3,000 acres. The new policy would restrict them to two zones, M1 and PIC, totaling about 677 acres. Ms. Salzl noted that this reduction would better ensure data centers were located in areas with sufficient infrastructure and away from residential neighborhoods.

Additionally, Gordon Haight, Assistant Public Works Director, discussed water usage and infrastructure considerations for data centers. He explained that the proposed zones were strategically placed near the necessary infrastructure to support heavy users and could enable innovative solutions, such as utilizing treated sewer water for data center operations.

Councilors discussed the approval process for data centers, expressing concerns about potential impacts of large-scale facilities and emphasizing the need for Council oversight. The Council determined that creating an overlay zone would be the most effective approach, allowing for case-by-case Council review of applications.

Brian Jones, City Attorney, advised that the Council could adopt a basic overlay zone requiring all data center applications to receive Council approval. This approach would enable pending applications to move forward while allowing time to develop more detailed criteria.

Councilor Garrett moved to request staff to prepare legislation for an overlay zone for data centers, based on the policy draft. Councilor Bogdin seconded the motion.

The motion passed unanimously, 7-0.

The Council also agreed to form a committee to advance the data center policy and develop the overlay zone details.

Adjournment

DRAFT MINUTES

Please Note – These minutes have been prepared with a timestamp linking the agenda items to the video discussion. Electronic version of minutes will allow citizens to view discussion held during council meeting.



PROVO CITY BOARD OF CANVASSERS

5:30 PM, Tuesday, August 26, 2025 Council Chambers (Room 100) Hybrid meeting: 445 W. Center Street, Provo, UT 84601 or https://www.youtube.com/provocitycouncil

1

Roll Call

THE FOLLOWING MEMBERS OF THE COUNCIL AND ADMINISTRATION WERE PRESENT:

Board Member Becky Bogdin Board Member George Handley Board Member Rachel Whipple City Attorney Brian Jones

Board Member Katrice MacKay Mayor Michelle Kaufusi

Board Member Gary Garrett

City Attorney Brian Jones
City Recorder Heidi Allman

Council Executive Director Justin Harrison

Conducting: Chair Gary Garrett

Excused: Board Members Craig Christensen and Travis Hoban

2

Prayer – Jana Garrett

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Pledge of Allegiance - Board Member Kaufusi

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Action Agenda

5

 A resolution of the Board of Canvassers accepting the election returns and declaring and certifying the results of the vote for the Primary Election held on August 12, 2025 (25-085) (15:40)

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Heidi Allman, Provo City Recorder, presented the Primary Election canvass report and resolution. The report indicated the following election results and statistics:

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On August 12, 2025, Provo City held a Primary Election for the offices of Mayor, Council Member District 2, Council Member District 5, and Council Member City-Wide I. Provo City contracted with Utah County to conduct a vote-by-mail election.

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Provo City had a total of 43,871 active registered voters. Of this number, 23,417 voters are classified as private registrations, while 14,462 are withheld pursuant to state voter registration confidentiality provisions. During the election, a total of 11,821 ballots were counted, resulting in a voter turnout of 26.9%.

17 18 19

There were 278 ballots that were not accepted. Of the ballots that were not accepted, 12 ballots were returned unsigned, 5 signatures did not match the voter's record and could not be verified, 256 ballots were returned after the deadline, and 5 ballots were rejected for other non-curable reasons.

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DRAFT MINUTES

Please Note – These minutes have been prepared with a timestamp linking the agenda items to the video discussion. Electronic version of minutes will allow citizens to view discussion held during council meeting.

23 Ms. Allman recited the number of votes received by each candidate and declared the candidates 24 nominated in the Primary Election, whose names will appear on the General Election ballot on 25 November 4, 2025, as follows: 26 Mayor: Michelle Kaufusi Marsha Judkins **Council Member District 2:** Jeff Whitlock Hannah Peterson **Council Member District 5:** Rachel Whipple Sam Blackburn **Council Member City-Wide I:** Katrice MacKay Adam Shin 27 28 Board Member Garrett confirmed that each envelope may contain only one ballot, as the envelope must 29 bear a single voter's signature. 30 31 Ms. Allman stated that the county makes every effort to contact voters if there is an issue with their 32 33 34 Board Member Garrett expressed regret that 256 ballots were received after the deadline and therefore 35 could not be counted. He noted his hope that residents will be more aware of the deadline and the new 36 legislation for the General Election. 37 38 Board Member Whipple asked if the rejected ballots that were received after the deadline are informed 39 that their ballots were not counted due to being received late. 40 41 Ms. Allman said she did not know for certain but would follow up with the county to confirm. 42 43 With no other comments or questions, Chair Garrett called for a vote. 44 Vote: The resolution was approved 6:0 with Mayor Kaufusi, Board Members Bogdin, Garrett, Handley, MacKay, and Whipple in favor. Board Members Christensen and Hoban were excused. 45 Adjournment 46 47 The meeting was adjourned by unanimous consent at approximately 5:48 PM. 48

PROVO MUNICIPAL COUNCIL WORK SESSION STAFF REPORT



Submitter: JDAHNEKE

Presenter: Jessica Dahneke, City Planner

Department: Development Services

Requested Meeting Date: 09-09-2025
Requested Presentation Duration: 10 minutes
CityView or Issue File Number: PLRZ20250332

SUBJECT: 6 An ordinance amending the zone map classification of real property,

generally located at 1050 West 100 North from the one-family residential

(R1.6) zone to the very low density residential (VLDR) zone. Dixon

neighborhood. (PLRZ20250332)

RECOMMENDATION: Staff recommends denial of the rezone request

BACKGROUND: A single-family home was constructed at 1050 W 100 N in 1908 leaving a large portion of the lot to function as the rear yard. In April of 2025 the applicant started the process to subdivide the property creating a flag lot in the rear yard which would allow for a new single-family dwelling. An evaluation of the subdivision application showed that the property does not have the ability to meet the requirements of the R1.6 Zone if subdivided. While the current zoning does allow for accessory dwelling units, the applicant is seeking to rezone the property to Very Low Density Residential (VLDR) in order to subdivide the lot.

FISCAL IMPACT: N/A

COMPATIBILITY WITH GENERAL PLAN POLICIES, GOALS, AND OBJECTIVES:

Goal 1a in the Land Use chapter of the General Plan states, "Encourage the development of additional single-family home developments in key areas to address housing shortages and facilitate additional economic growth and economic opportunities."

Goal 1c in the Land Use chapter states, "Promote neighborhood scale development in residential areas, including a mix of density such as pocket neighborhoods, missing middle housing, and small lot single-family."

Goal 1a of the Housing chapter of the General Plan states, "Encourage opportunities for small scale, infill housing development."

1	ORDINANCE << Document Number>>
2	AN ORDINANCE AMENDING THE ZONE MAP CLASSIFICATION OF
3 4	REAL PROPERTY, GENERALLY LOCATED AT 1050 WEST 100 NORTH
5	FROM THE ONE-FAMILY RESIDENTIAL (R1.6) ZONE TO THE VERY
6	LOW DENSITY RESIDENTIAL (VLDR) ZONE. DIXON NEIGHBORHOOD.
7	(PLRZ20250332)
8	(1 ERE20200002)
9	RECITALS:
10	
11	It is proposed that the classification on the Provo Zoning Map for approximately 0.30
12	acres of real property, generally located at 1050 West 100 North (an approximation of which is
13	shown or described in Exhibit A and more precise description of which is attached as Exhibit B),
14	be amended from the One-Family Residential (R1.6) Zone to the Very Low Density Residential
15	(VLDR) Zone;
16	
17	On August 13, 2025, the Planning Commission held a public hearing to consider the
18	proposal, and after the hearing, the Planning Commission recommended denial of the proposal
19	to the Municipal Council by a 7:0 vote;
20	
21	The Planning Commission's recommendation was based on the project design presented
22	to the Commission; and
23	
24	On September 9, 2025, the Municipal Council met to determine the facts regarding this
25	matter and receive public comment, which facts and comments are found in the public record of
26	the Council's consideration; and
27	
28	After considering the Planning Commission's recommendation and the facts presented to
29	the Municipal Council, the Council finds that (i) the proposed action should be approved, and (ii)
30	such action furthers the health, safety, and general welfare of the citizens of Provo City.
31	THEREFORE the Drave Municipal Council and ing as follows:
32 33	THEREFORE, the Provo Municipal Council ordains as follows:
34	PART I:
35	TAKT I.
36	The classification on the Provo Zoning Map is amended from the One-Family Residential
37	(R1.6) Zone to the Very Low Density Residential (VLDR) Zone for the real property described
38	in this ordinance.
39	

41 PART II:

A. If a provision of this ordinance conflicts with a provision of a previously adopted ordinance, this ordinance controls.

B. This ordinance and its various sections, clauses, and paragraphs are severable. If any part, sentence, clause, or phrase is judicially determined to be unconstitutional or invalid, the remainder of the ordinance is not affected by that determination.

C. This ordinance takes effect immediately after it has been posted or published in accordance with Utah Code Section 10-3-711, presented to the Mayor in accordance with Utah Code Section 10-3b-204, and recorded in accordance with Utah Code Section 10-3-713.

D. The Municipal Council directs that the Provo Zoning Map be updated and codified to reflect the provisions enacted by this ordinance.

EXHIBIT A



EXHIBIT B

COM W 11 RDS FR SE COR BLK 78, PLAT A, PROVO; W 4 RDS; N 12 RDS; E 4 RDS; S 12 RDS TO BEG. AREA .30 ACRES.



Planning Commission Hearing Staff Report

Hearing Date: August 13, 2025

*ITEM 4 Kendall Seymour requests a Zone Map Amendment from the R1.6 (One-Family Residential) Zone to the VLDR (Very Low Density Residential) Zone in order to create a flag lot subdivision, located at 1050 West 100 North. Dixon Neighborhood. Jessica Dahneke (801) 852-6413 jdahneke@provo.gov PLRZ20250332

Applicant: SHELLEY, HEATHER (ET

AL)Kendall Seymour

Staff Coordinator: Jessica Dahneke

Property Owner: SHELLEY,

HEATHER (ET AL) Parcel ID#:04:073:0019

Acreage:0.30

Number of Properties: 1

Number of Lots: 1

ALTERNATIVE ACTIONS

- 1. <u>Approve</u> the requested appeal.

 This action <u>would not be consistent</u>
 with the recommendations of the
 Staff Report. The Planning
 Commission should <u>state new</u>
 findings.
- 2. **Continue** to a future date to obtain additional information or to further consider information presented. The next available meeting date is August 27, 2025 at 6:00 P.M.

Current Legal Use: Single-family home, R.1.6 zone

Relevant History: A single-family home was constructed at 1050 W 100 N in 1908 leaving a large portion of the lot to function as the rear yard. In April of 2025 the applicant started the process to subdivide the property creating a flag lot in the rear yard which would allow for a new single-family dwelling. An evaluation of the subdivision application showed that the property does not have the ability to meet the requirements of the R1.6 Zone if subdivided. While the current zoning does allow for accessory dwelling units, the applicant is seeking to rezone the property to Very Low Density Residential (VLDR) in order to subdivide the lot.

Neighborhood Issues: No neighborhood issues have been raised.

Summary of Key Issues:

- The property cannot subdivide and meet the requirements of the R1.6 Zone.
- The current zoning allows for accessory apartments. Which would allow the same increase in density without requiring a rezone.
- Rezoning to VLDR would only allow one additional single-family dwelling.

Staff Recommendation:

<u>Deny</u> the requested variance. This action <u>would</u> <u>be consistent</u> with the recommendations of the Staff Report.

OVERVIEW

The property at 1050 W 100 N is currently located in the R1.6 Zone with a single-family home located on the front portion of the lot. The layout of the existing lot creates a very large rear yard that is beyond the needs of the current property owner. Since the property cannot be subdivided and continue to meet the lot width requirement of the R1.6 Zone, the applicant is seeking to rezone from R1.6 to the Very Low-Density Residential Zone. Rezoning this property allows the applicant the opportunity to subdivide the property and create an additional single-family dwelling in the neighborhood.

This property is currently surrounded by R1.6 on the north, east, and west sides with West Gateway to the south. There is no current neighborhood plan for the area, but the General Plan's Future Land Use Map designates that this area maintain its residential use.

STAFF ANALYSIS

The code analysis below shows that this proposed zone map amendment aligns with the goals of the general plan to expand the number of available housing units across different price points; however, the property is able to achieve the same level of density increase by establishing an accessory apartment at the property. This alternative approach would provide the same net housing benefit—adding one additional residential unit to the community's housing stock—while maintaining the established zoning framework and neighborhood character. Since the property allows the additional dwelling unit in the form of an ADU staff feels that in this instance, a zone change is not required to continue to help the city reach the goals of the general plan.

The submitted plat map included as one of the attachments shows a proposed flag lot configuration. It should be noted that flag lots are not allowed in the VLDR zone; however, a condominium plat would be allowed in this zone. A condominium plat structure would designate the drive access and landscaped areas as shared common space serving both residential units, while maintaining individual private ownership of each dwelling. In the event that the rezoning request receives approval, the subdivision plat map must be revised to reflect a condominium plat arrangement rather than the currently proposed flag lot design.

CODE ANALYSIS

Provo City Code Title 14.02.020(2) sets for the following guidelines for consideration of amendments:

- 1. Before recommending an amendment to this Title, the Planning Commission shall determine whether such amendment is in the interest of the public and is consistent with the goals and policies of the Provo City General Plan, the following guidelines shall be used to determine consistency with the General Plan:
- (a) Public purpose for the amendment in question.

Staff response: To create a new lot that will allow for an additional single-family dwelling.

(b) Confirmation that the public purpose is best served by the amendment in question.

Staff response: This zone map amendment allows for a small infill project to add a housing unit to the neighborhood.

(c) Compatibility of the proposed amendment with General Plan policies, goals, and objectives.

Staff response: Goal 1a in the Land Use chapter of the General Plan states, "Encourage the development of additional single-family home developments in key areas to address housing shortages and facilitate additional economic growth and economic opportunities."

Goal 1c in the Land Use chapter states, "Promote neighborhood scale development in residential areas, including a mix of density such as pocket neighborhoods, missing middle housing, and small lot single-family."

Goal 1a of the Housing chapter of the General Plan states, "Encourage opportunities for small scale, infill housing development."

(d) Consistency of the proposed amendment with the General Plan's "timing and sequencing" provisions on changes of use, insofar as they are articulated.

Staff response: There are no "timing and sequencing" issues with this request.

(e) Potential of the proposed amendment to hinder or obstruct attainment of the General Plan's articulated policies.

Staff response: Staff does not believe that this proposal will hinder or obstruct General Plan policies.

(f) Adverse impacts on adjacent landowners.

Staff response: The proposed map amendment would allow for the creation of a single-family dwelling. Staff does not believe that this will have any adverse impacts on adjacent landowners.

(g) Verification of correctness in the original zoning or General Plan for the area in question

Staff response: The General Plan shows this area as "Residential". The proposed zone map amendment maintains this area as residential.

(h) In cases where a conflict arises between the General Plan Map and General Plan Policies, precedence shall be given to the Plan Policies

Staff response: There is no conflict between the General Plan Map and Policies.

FINDINGS OF FACT

- 1. The subject parcel is 0.30 acres or 13,068 square feet.
- 2. The subject parcel is zoned R1.6.

- 3. The required lot width of the R1.6 zone is 60 feet.
- 4. A required drive access for a flat lot is 15 feet.
- 5. The lot width at 1050 W 100 N is 65 feet.
- 6. Rezoning to VLDR would allow for the creation of one additional dwelling
- 7. The zoning currently allows for accessory apartments.
- 8. Establishing an accessory apartment would also increase the housing units in the area by one.

CONCLUSIONS

Staff is in favor of opportunities to provide more housing options for the citizens of Provo City. In this specific situation, the property owner can create an accessory dwelling unit at the property which achieves the same increase in dwelling units as rezoning from R1.6 to VLDR. Since the property owner has the opportunity to create an additional dwelling unit without needing to rezone staff recommends the planning commission recommend denial to the municipal council.

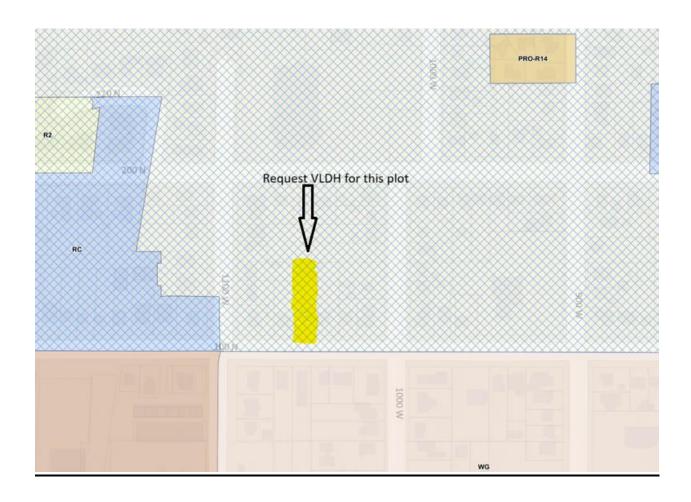
ATTACHMENTS

- 1. Aerial Photo
- 2. Area Requested to be Rezoned
- 3. Plat Map

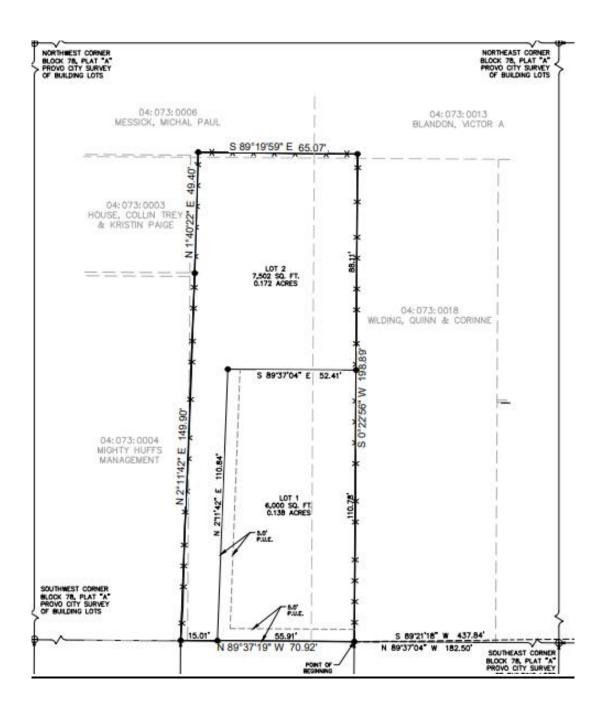
ATTACHMENT 1 – AERIAL PHOTO



ATTACHMENT 2 – AREA REQUESTED TO BE REZONED



ATTACHMENT 3 - PLAT MAP



Provo City Planning Commission

Report of Action

August 13, 2025

*ITEM 4

Kendall Seymour requests a Zone Map Amendment from the R1.6 (One-Family Residential) Zone to the VLDR (Very Low Density Residential) Zone in order to create a flag lot subdivision, located at 1050 West 100 North. Dixon Neighborhood. Jessica Dahneke (801) 852-6413 jdahneke@provo.gov PLRZ20250332

The following action was taken by the Planning Commission on the above described item at its regular meeting of August 13, 2025:

RECOMMENDED DENIAL

On a vote of 7:0, the Planning Commission recommended that the Municipal Council deny the above noted application.

Motion By: Lisa Jensen Second By: Melissa Kendall

Votes in Favor of Motion: Daniel Gonzales, Melissa Kendall, Matt Wheelwright, Jonhathan Hill, Lisa Jensen, Barbara DeSoto, Joel Temple

Johathan Hill was present as Chair.

• Includes facts of the case, analysis, conclusions and recommendations outlined in the Staff Report, with any changes noted; Planning Commission determination is generally consistent with the Staff analysis and determination.

LEGAL DESCRIPTION FOR PROPERTY TO BE REZONED

The property to be rezoned to the VLDR Zone is described in the attached Exhibit A.

STAFF PRESENTATION

The Staff Report to the Planning Commission provides details of the facts of the case and the Staff's analysis, conclusions, and recommendations.

CITY DEPARTMENTAL ISSUES

- The Coordinator Review Committee (CRC) has reviewed the application and given their approval.
- There are concerns from the Coordinator Review Committee (CRC) that will be resolved with a building permit if the rezone gets approved.

NEIGHBORHOOD MEETING DATE

• A neighborhood meeting is scheduled for 9/17/2025.

NEIGHBORHOOD AND PUBLIC COMMENT

• The Neighborhood District Chair was not present or did not address the Planning Commission during the hearing.

APPLICANT RESPONSE

Key points addressed in the applicant's presentation to the Planning Commission included the following:

- The property has been remodeled and was put on the market, and even with lowering the asking price it wasn't getting any offers.
- The financial costs of building either an attached ADU or detached ADU given the current interest rates would not be recovered through renting out an ADU.
- Building a detached single-family home that could be sold could lead to having two owner occupied units in the neighborhood.

PLANNING COMMISSION DISCUSSION

Key points discussed by the Planning Commission included the following:

- Commissioner Wheelwright asked questions about the impact of the frontage requirement and the lot width and how it impacts the neighborhood. Staff explained that it changes the feel and the allowed density of the neighborhood as the higher the requirement the fewer lots that could be in a given area.
- Commissioner DeSoto highlighted there are small differences in the density between the ADU and allowing a detached single-family dwelling. She pointed out there are some contradictions because this idea is in line with the goals of the General Plan, but staff recommendation is to recommend denial.
- Commissioner Hill stated that density isn't as much of a concern for him on this issue, he is more concerned about the common space of a condominium plat not getting taken care of. He also stated that the point applicants made about the financial burden of construction costs are a limiting factor for creating ADUs.
- Commissioner Gonzales agrees and stated if there was a guarantee that both units would be owner occupied he would be more comfortable approving the item.
- Commissioner Jensen highlighted that this application isn't against the general plan, but since there is already a solution on the ground in the form building an ADU at the property which also helps the city meet the goals of the General Plan. She stated she didn't like that this would just be rezoning one property.
- Commission Kendall also stated concerns about rezoning one property and setting a precedent for other owners to come in and ask for the same situation, changing the feel of the neighborhood. She would be more in favor of a larger area to be rezoned allowing a new subdivision of a few single-family dwellings would feel less like spot zoning and would keep the neighborhood character alive.
- Commissioner Wheelwright pointed out that long lots like this can often create areas that become unmaintained or start to collect junk. He stated that the concern regarding landscaping maintenance of common area with a condominium plat can be resolved through a condominium agreement. His larger concern is that spot zoning one area when there are more surrounding properties that have long lots. He felt that owners working together could allow for more homes without creating a spot zone.
- Commissioner Jensen highlighted the main concerns from the discussion: spot zoning, maintenance with a condominium plat, encouraging owner occupancy, and finding a better method for infill.
- Commissioner Temple stated that based on the lot he felt if owners worked together there was room for an infill that wouldn't require rezoning but could still create more single family dwellings which would revitalize the area.
- Commissioner Hill conducted a straw poll vote on each of the issues, five commissioners considered spot zoning one property to be a major concern. Four commissioners felt the lack of owner occupancy was a major concern, four commissioners felt that maintenance of common area on a condominium plat was a major concern, and six commissioners felt that there was a better approach to infill.
- Commissioner Jensen made a motion to recommend denial based on the fact that Planning Commission did not feel comfortable with spot zoning or the maintenance of common area in a condominium plat, they would like to see a guarantee of owner occupancy for both units, and felt there was a more complete approach to infill in this area if property owners worked together.

Planning Commission Chair

Director of Development Services

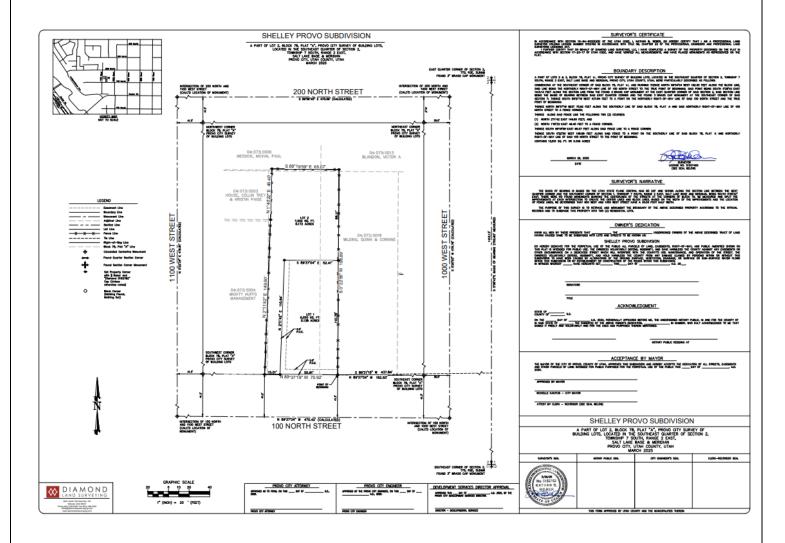
Bill Reperane

See <u>Key Land Use Policies of the Provo City General Plan</u>, applicable <u>Titles of the Provo City Code</u>, and the <u>Staff Report to the Planning Commission</u> for further detailed information. The Staff Report is a part of the record of the decision of this item. Where findings of the Planning Commission differ from findings of Staff, those will be noted in this Report of Action.

<u>Legislative items</u> are noted with an asterisk (*) and require legislative action by the Municipal Council following a public hearing; the Planning Commission provides an advisory recommendation to the Municipal Council following a public hearing.

A desinistrative decisions of the Planning Commission (items not marked with an estarials) may be appealed by submitting	~
Administrative decisions of the Planning Commission (items not marked with an asterisk) may be appealed by submitting an application/notice of appeal, with the required application and noticing fees to the Development Services Department, 445 W Center Street, Provo, Utah, within fourteen (14) calendar days of the Planning Commission's decision (Provo City office hours are Monday through Thursday, 7:00 a.m. to 6:00 p.m.).	S S
BUILDING PERMITS MUST BE OBTAINED BEFORE CONSTRUCTION BEGINS	
Page 3 of 4	

EXHIBIT A



1050 W 100 N

- Property is currently zoned R1.6
- Zoning currently allows for an ADU



1050 W 100 N Concept

 As stated in the staff report, the plat would be updated to be a condominium plat.





1050 W 100 N Planning Commission

 Planning Commission recommended denial due to concerns regarding landscape and maintenance, owner occupancy, spot zoning, and a more complete approach to infill development.



PROVO MUNICIPAL COUNCIL WORK SESSION STAFF REPORT



Submitter: NROBISON

Presenter: Nancy Robison, City Planner

Department: Development Services

Requested Meeting Date: 09-09-2025

Requested Presentation Duration: 10

CityView or Issue File Number: PLRZ20250348

SUBJECT: 7 An ordinance amending the zone map classification of real property,

generally located at 2525 West 620 North, from the R1.8 (one family residential) zone to the A1.1 (agricultural) zone. Lakeview South

neighborhood. (PLRZ20250348)

RECOMMENDATION: Recommend Approval

BACKGROUND: This property will be subdivided from a parcel that is 9.61 acres in total. The first lot will be 3.66 acres. This lot has one single family home on the property. The majority of this lot is zoned A1.1 (Agricultural zone). There is a portion of the lot (.65) acres that is currently zoned R1.8. The applicant would like a rezone of only .65 acres, so that the whole parcel is in the same zone. The remaining 5.95-acre parcel will remain in the existing R1.8 Zone.

FISCAL IMPACT: None

COMPATIBILITY WITH GENERAL PLAN POLICIES, GOALS, AND OBJECTIVES:

This is compatible with all General Plans, Policies, Goals, and Objectives

1	ORDINANCE << Document Number>>
2 3 4 5 6 7	AN ORDINANCE AMENDING THE ZONE MAP CLASSIFICATION OF REAL PROPERTY, GENERALLY LOCATED AT 2525 WEST 620 NORTH, FROM THE R1.8 (ONE FAMILY RESIDENTIAL) ZONE TO THE A1.1 (AGRICULTURAL) ZONE. LAKEVIEW SOUTH NEIGHBORHOOD. (PLRZ20250348)
8 9	RECITALS:
10	
11 12 13 14	It is proposed that the classification on the Provo Zoning Map for approximately 0.65 acres of real property, generally located at 2525 West 620 North (the legal description of which is attached as Exhibit A), be amended from the R1.8 (One Family Residential) Zone to the A1.1 (Agricultural) Zone;
15 16 17 18	On August 13, 2025, the Planning Commission held a public hearing to consider the proposal, and after the hearing the Planning Commission recommended approval of the proposal to the Municipal Council by a 7:0 vote;
19 20 21	The Planning Commission's recommendation was based on the project design presented to the Commission;
22 23 24 25 26	On September 9, 2025, the Municipal Council met to determine the facts regarding this matter and receive public comment, which facts and comments are found in the public record of the Council's consideration; and
27 28 29	After considering the Planning Commission's recommendation and the facts presented to the Municipal Council, the Council finds that (i) the proposed action should be approved, and (ii) such action furthers the health, safety, and general welfare of the citizens of Provo City.
30 31 32	THEREFORE, the Provo Municipal Council ordains as follows:
33 34	PART I:
35 36	The classification on the Provo Zoning Map is amended from the R1.8 (One Family Residential) Zone to the A1.1 (Agricultural) Zone for the real property described in this ordinance.
37 38	PART II:
39 40	A. If a provision of this ordinance conflicts with a provision of a previously adopted ordinance, this ordinance controls.

B. This ordinance and its various sections, clauses, and paragraphs are severable. If any part, sentence, clause, or phrase is judicially determined to be unconstitutional or invalid, the remainder of the ordinance is not affected by that determination.

 C. This ordinance takes effect immediately after it has been posted or published in accordance with Utah Code Section 10-3-711, presented to the Mayor in accordance with Utah Code Section 10-3b-204, and recorded in accordance with Utah Code Section 10-3-713.

D. The Municipal Council directs that the Provo Zoning Map be updated and codified to reflect the provisions enacted by this ordinance.

53	Exhibit A
54	
55 56 57 58 59	Beginning at a point that is N 89° 27′ 54″ E along the Section Line 123.31 feet, SOUTH 1244.87 feet, S 89° 27′ 07″ E along the south line of 620 North Street 285.74 feet, and S 00° 33′ 14″ W 452.00 feet from the North Quarter Corner of section 3, Township 7 South, Range 2 East, Salt Lake Base and Meridian; thence N 89° 26′ 44″ W 295.01 feet, thence S 01° 43′ 47″ W along Farm Meadows Subdivision, Plat "A" 95.27 feet; thence S 89° 27′ 07″ E 296.97 feet; thence N 00° 33′ 14″ E 95.22 feet to the point of beginning.
60	Containing 28,189 sq ft or 0.65 acres



Planning Commission Hearing Staff Report Hearing Date: August 13, 2025

*ITEM 3 Steven Davis requests a Zone Map Amendment from the R1.8 (One Family Residential) Zone to the A1.1 (Agricultural) Zone for 0.71 acres of land in order to process a two-lot subdivision, located at 2525 West 620 North. Lakeview South Neighborhood. Nancy Robison (801) 852-6417 nrobison@provo.gov PLRZ20250348

Applicant: DAVIS, STEVEN ALAN (ET

AL)Steven Davis

Staff Coordinator: Nancy Robison

Property Owner: DAVIS, STEVEN

ALAN (ET AL)

Parcel ID#: 21:024:0160

Acreage:0.71

Number of Properties: 2

Number of Lots: 2

ALTERNATIVE ACTIONS

- Continue to a future date to obtain additional information or to further consider information presented. The next available meeting date is August 27^{th,} 2025 at 6:00 P.M.
- 2. Recommend Denial the requested Zone Map Amendment. This action would not be consistent with the recommendations of the Staff Report. The Planning Commission should state new findings.

Current Legal Use: The property is zoned both R1.8 (One-Family Residential) and A1.1 (Agricultural)

Relevant History: The home on the property was

built in 1940

Neighborhood Issues: No known neighborhood issues at the time of this report.

Summary of Key Issues:

- This parcel is a total of 9.61 acres.
- It will be split into two parcels, one 3.72-acre lot and one 5.890-acre parcel.
- There is .71 acre of that property that needs to change to A1.1 (Agricultural) so that it matches the zone of the rest of the existing property.

Staff Recommendation: Staff recommend that the planning Commission recommend approval of the zone map amendment to the City Council

OVERVIEW

Steven Davis will be creating a two-lot subdivision from a parcel that is 9.61 acres in total. The first lot will be 3.72 acres. This lot is where his current home is located. His home is in the A1.1 (Agricultural zone). He would like to make sure that the whole lot that will be created will be in the same zone, not two different ones. For this reason, he is asking for a rezone of only .71 acres of a larger parcel. The remaining 5.89-acre parcel will remain in the existing R1.8 Zone.

STAFF ANALYSIS

In analyzing any rezone request for housing, staff are encouraged to reference the questions asked in on page 45 of the General Plan (Chapter 4 – Housing). Those questions are as follows: (staff response in bold)

Would the rezone promote one of the top 3 housing strategies (promote a mix of home types, sizes, and price points; support zoning to promote ADUs and infill development; recognize the value of single-family neighborhoods)?

Staff Response: The rezone affects .71 acres of R1.8 (One-family Residential) zone and changes it to A1.1. Because the remaining 5.89 acres are still zoned R1.8 there is a possibility of a single-family subdivision that could consist of a mix of home types, sizes and price points. This is also in an ADU overlay zone

Are utilities and streets currently within 300 feet of the property proposed for rezone?

Staff Response: Yes, access and utilities are located on the lot coming from 620 North

Would the rezone exclude land that is currently being used for agricultural use?

Staff Response: The rezone request is to add to the existing A1.1 land

Does the rezone facilitate housing that has reasonable proximity (1/2 mile) to public transit stops or stations?

Staff Response: There is a new service in this area called UTA On Demand.

Does the rezone encourage development of environmentally or geologically sensitive, or fire or flood prone, lands?

Staff Response: No, the land does not contain any hazards.

Would the proposed rezone facilitate the increase of on-street parking within 500 feet of the subject property?

Staff Response: No, the proposal has sufficient off-street parking.

Would the rezone facilitate a housing development where most of the housing units are owner-occupied? Is that applicant willing to guarantee such?

Staff Response: Yes, the proposed development is a single-family home

Would the proposed rezone facilitate a housing development where at least 10% of the housing units are attainable to those making 50-79% AMI?

Staff Response: The applicant hasn't proposed any type of affordable units.

Section 14.020.020(2) establishes criteria for the amendments to the zoning title as follows: **(Staff response in bold type)**

Before recommending an amendment to this Title, the Planning Commission shall determine whether such amendment is in the interest of the public and is consistent with the goals and policies of the Provo City General Plan. The following guidelines shall be used to determine consistency with the General Plan:

(a) Public purpose for the amendment in question.

Staff response: The public purpose for the request is to clean up zoning on a single residential lot on the west side of Provo.

(b) Confirmation that the public purpose is best served by the amendment in question.

Staff response: Staff believes that the proposed zone change does help to meet the stated purposes above.

(c) Compatibility of the proposed amendment with General Plan policies, goals, and objectives.

Staff response: Because this leaves 5.89 acres of R1.8 zone there is the potential for a new subdivision with multiple single-family lots, which is compatible with the General Plan policies, goals and objectives.

(d) Consistency of the proposed amendment with the General Plan's "timing and sequencing" provisions on changes of use, insofar as they are articulated.

Staff response: There are no timing and sequencing provisions articulated for this property.

(e) Potential of the proposed amendment to hinder or obstruct attainment of the General Plan's articulated policies.

Staff response: The proposed zone change will not hinder or obstruct attainment of the General Plan policies.

(f) Adverse impacts on adjacent landowners.

Staff response: There would not be any adverse impact on adjacent landowners.

(g) Verification of correctness in the original zoning or General Plan for the area in question.

Staff response: Staff have verified the correctness of the General Plan and zoning for this area.

(h) In cases where a conflict arises between the General Plan Map and General Plan Policies, precedence shall be given to the Plan Policies.

Staff response: Staff has found no such conflict.

FINDINGS OF FACT

- The existing parcel 21:024:0160 is a total of 9.61 acres.
- This parcel is zoned A1.1 (Agricultural) and R1.8 (One family residential).
- There is an application for a two-lot subdivision into 3.72 acres and 5.89 acres.
- The request is for .71 acres to be changed to A1.1 so that the new parcels exist within the same zone.

CONCLUSIONS

Staff are supportive of the requested zone change so that there is consistency between property lines and zone boundary lines. Staff suggests that the Planning Commission recommend to the Municipal Council approval of the zone map amendment from R1.0 to A1.1.

ATTACHMENTS

- 1. Parcel Map
- 2. Zone Map
- 3. Proposed Subdivision

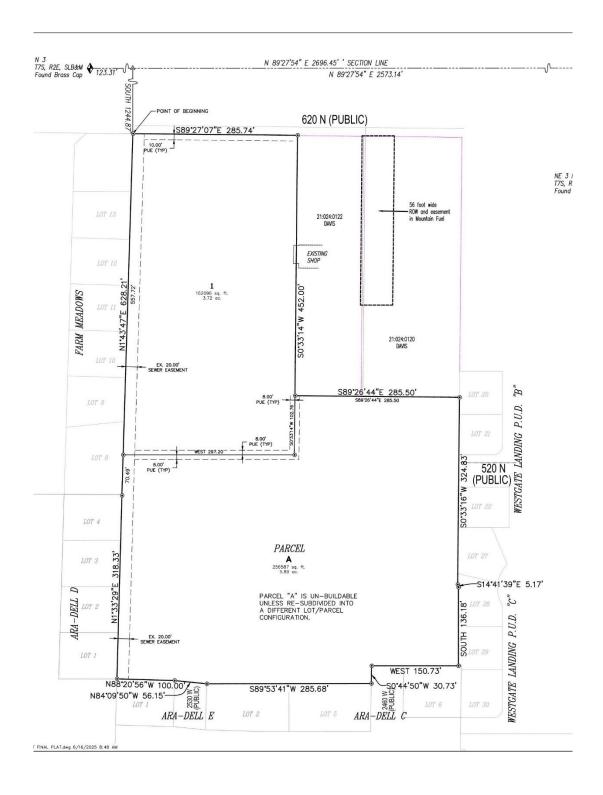
ATTACHMENT 1 – PARCEL MAP



ATTACHMENT 2 – ZONE MAP



ATTCHMENT 3 – PROPOSED SUBDIVISION



Provo City Planning Commission

Report of Action

August 13, 2025

*ITEM 3 Steven Davis requests a Zone Map Amendment from the R1.8 (One Family Residential) Zone to the A1.1 (Agricultural) Zone for 0.71 acres of land in order to process a two-lot subdivision, located at 2525 West 620 North. Lakeview South Neighborhood. Nancy Robison (801) 852-6417 nrobison@provo.gov PLRZ20250348

The following action was taken by the Planning Commission on the above described item at its regular meeting of August 13, 2025:

RECOMMENDED APPROVAL

On a vote of 7:0, the Planning Commission recommended that the Municipal Council approve the above noted application

Motion By: Matt Wheelwright Second By: Barbara DeSoto

Votes in Favor of Motion: Jonathon Hill, Barbara DeSoto, Melissa Kendall, Daniel Gonzales, Lisa Jensen, Matt

Wheelwright, Joel Temple

Jonathon Hill was present as Chair.

• Includes facts of the case, analysis, conclusions and recommendations outlined in the Staff Report, with any changes noted; Planning Commission determination is generally consistent with the Staff analysis and determination.

LEGAL DESCRIPTION FOR PROPERTY TO BE REZONED

The property to be rezoned to the A1.1 Zone is described in the attached Exhibit A.

APPROVED/RECOMMENDED OCCUPANCY

1 Total Units

Type of occupancy approved: Family

STAFF PRESENTATION

The Staff Report to the Planning Commission provides details of the facts of the case and the Staff's analysis, conclusions, and recommendations.

CITY DEPARTMENTAL ISSUES

• The Coordinator Review Committee (CRC) has reviewed the application and given their approval.

NEIGHBORHOOD MEETING DATE

• A neighborhood meeting is being held on 08/20/2025.

NEIGHBORHOOD AND PUBLIC COMMENT

• The Neighborhood District Chair was not present or did not address the Planning Commission during the hearing.

CONCERNS RAISED BY PUBLIC

No comments or concerns were raised by the public

APPLICANT RESPONSE

Key points addressed in the applicant's presentation to the Planning Commission included the following: Steve Davis reiterated the same things that were written in the staff report

PLANNING COMMISSION DISCUSSION

Key points discussed by the Planning Commission included the following: They felt it was a good rezone. This is something that changes residential back to agricultural.

Planning Commission Chair

Director of Development Services

Bill Reperane

See <u>Key Land Use Policies of the Provo City General Plan</u>, applicable <u>Titles of the Provo City Code</u>, and the <u>Staff Report to the Planning Commission</u> for further detailed information. The Staff Report is a part of the record of the decision of this item. Where findings of the Planning Commission differ from findings of Staff, those will be noted in this Report of Action.

<u>Legislative items</u> are noted with an asterisk (*) and require legislative action by the Municipal Council following a public hearing; the Planning Commission provides an advisory recommendation to the Municipal Council following a public hearing.

<u>Administrative decisions</u> of the Planning Commission (items not marked with an asterisk) **may be appealed** by submitting an application/notice of appeal, with the required application and noticing fees to the Development Services Department, 445 W Center Street, Provo, Utah, **within fourteen (14) calendar days of the Planning Commission's decision** (Provo City office hours are Monday through Thursday, 7:00 a.m. to 6:00 p.m.).

BUILDING PERMITS MUST BE OBTAINED BEFORE CONSTRUCTION BEGINS

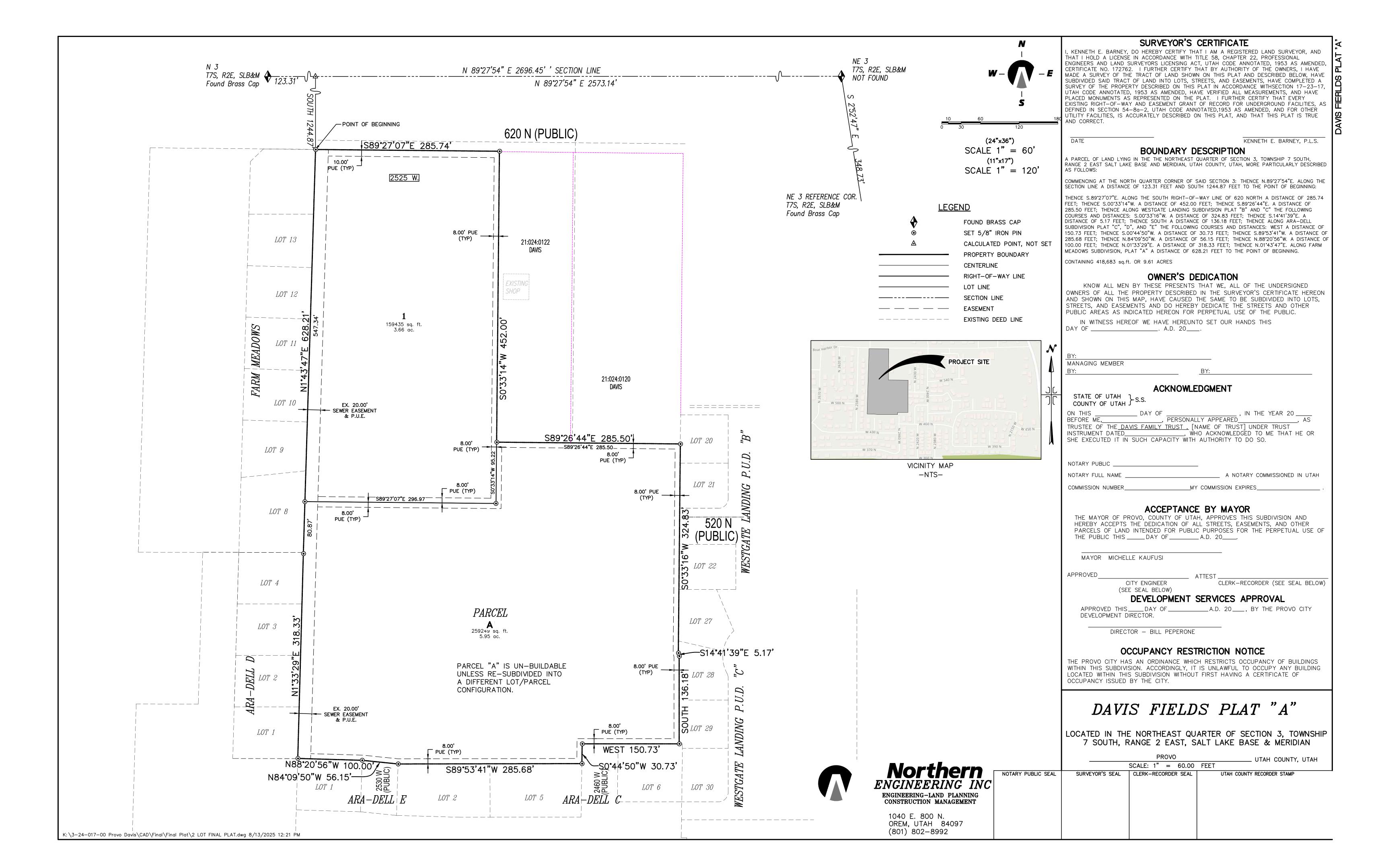
EXHIBIT A

Beginning at a point that is N 89° 27' 54" E along the Section Line 123.31 feet, SOUTH 1244.87 feet, S 89° 27' 07" E along the south line of 620 North Street 285.74 feet, and S 00° 33' 14" W 452.00 feet from the North Quarter Corner of section 3, Township 7 South, Range 2 East, Salt Lake Base and Meridian; thence N 89° 26' 44" W 295.01 feet, thence S 01° 43' 47" W along Farm Meadows Subdivision, Plat "A" 95.27 feet; thence S 89° 27' 07" E 296.97 feet; thence N 00° 33' 14" E 95.22 feet to the point of beginning.

Containing 28,189 sq ft or 0.65 acres







PROVO MUNICIPAL COUNCIL WORK SESSION STAFF REPORT



Submitter: MDAYLEY

Presenter: Melia Dayley, Council Policy Analyst

Department: Recorder

Requested Meeting Date:

Requested Presentation Duration: 25 minutes **CityView or Issue File Number:** 25-087

SUBJECT: 1 A discussion regarding the "Owner occupant" definition in Provo City Code

Chapter 14.06.020 (25-087)

RECOMMENDATION: Discussion seeking Council motion

BACKGROUND: After review of Provo City Code's definition of "Owner Occupant" in 14.06.020, staff found confusing language. As such, the proposed text amendment clarifies the requirements for deeming an owner an "owner occupant."

FISCAL IMPACT: N/A

COMPATIBILITY WITH GENERAL PLAN POLICIES, GOALS, AND OBJECTIVES:

Review of land use and housing



14.06.020 "Owner Occupant" Definition

Council Staff

September 9, 2025

Context for proposed text amendment

Bannock Drive ADU Application

Applying to join Chapter 14.30 map of parcels that allow for ADUs

Review of 14.06.020 "Owner Occupancy" (d)(ii)

Council & Legal staff reviewed the code & found clauses that are confusing and conflict, if not in word, in purpose

August 13, 2025 Planning Commission

Staff recommended denial based on owner occupancy requirements for ADUs

Commission recommended approval unanimously based on 14.06.020"Owner Occupancy" (d)(ii)(A)

Council discussion

- (d) A person who meets the requirements of Subsections (a), (b), or (c) of this definition may not be deemed an owner occupant if the property or which the dwelling unit is located has more than one (1) owner and all owners of the property do not occupy the dwelling unit with a bona fide into make the dwelling unit their primary residence.
 - (i) A claim that a person is not an owner occupant may be rebutted only by documentation, submitted to the Development Services Departme showing that the person who occupies the dwelling unit has a bona fide intent to make the dwelling unit one's primary residence as indicated be the following documents which show such person:
 - (A) is listed as a primary borrower on documents for any loan presently applicable to the property where the dwelling unit is located;
 - (B) has claimed all income, deductions, and depreciation from the property on one's tax returns for the previous year;

 (C) is the owner listed on all rental documents and agreements with tenants who occupy the dwelling unit, including any accessory.
 - (C) is the owner listed on all rental documents and agreements with tenants who occupy the dwelling unit, including any accessory apartment;
 - (D) is the owner listed on all insurance, utility, appraisal, or other contractual documents related to the property; and
 - (E) is a full-time resident of Utah for Utah State income tax purposes.
 - (ii) Any person who claims to be an owner of the dwelling unit, but who does not occupy it, shall provide documentation to the Development Services Department which shows such person:
 - (A) has not claimed any income, tax deduction, or depreciation for the property on the person's tax returns for the previous year;
 - (B) is not listed as an owner on any rental document or agreement with any tenant who occupies the dwelling unit, including any accessory apartment; and
 - (C) is not listed as an owner on any insurance, utility, appraisal, or an agreement related to the property.
 - (iii) Any person, or group of persons, who fails, upon request of the Development Services Department, to provide any of the documents set forth in Subsections (c)(i) or (c)(ii) of this definition or who provides a document showing that ownership of a dwelling unit is shared among persons who do not all occupy the dwelling unit shall mean for the purpose of this Title that such person or persons shall not be deemed an "owner occupant" of the dwelling unit in question

Council Options

Remove exemption

- Drafted text amendment
 - Remove 14.06.020 (d)(ii)
- Remove confusion on a possible way for an owner/partial owner to appease the owner occupant requirement without living at the property

Leave code as is

Clarify/allow exemption

- Does the Council want an exemption?
 - If yes:
 - What circumstances?
 - Verification process (administrative, code/legislative specific)

- (d) A person who meets the requirements of Subsections (a), (b), or (c) of this definition may not be deemed an owner occupant if the property on which the dwelling unit is located has more than one (1) owner and all owners of the property do not occupy the dwelling unit with a bona fide intent to make the dwelling unit their primary residence.
 - (i) A claim that a person is not an owner occupant may be rebutted only by documentation, submitted to the Development Services Department, showing that the person who occupies the dwelling unit has a bona fide intent to make the dwelling unit one's primary residence as indicated by the following documents which show such person:
 - (A) is listed as a primary borrower on documents for any loan presently applicable to the property where the dwelling unit is located;
 - (B) has claimed all income, deductions, and depreciation from the property on one's tax returns for the previous year;
 - (C) is the owner listed on all rental documents and agreements with tenants who occupy the dwelling unit, including any accessory apartment;
 - (D) is the owner listed on all insurance, utility, appraisal, or other contractual documents related to the property; and
 - (E) is a full-time resident of Utah for Utah State income tax purposes.
 - (ii) Any person who claims to be an owner of the dwelling unit, but who does not occupy it, shall provide documentation to the Development Services Department which shows such person:
 - (A) has not claimed any income, tax deduction, or depreciation for the property on the person's tax returns for the previous year;
 - (B) is not listed as an owner on any rental document or agreement with any tenant who occupies the dwelling unit, including any accessory apartment; and
 - (C) is not listed as an owner on any insurance, utility, appraisal, or an agreement related to the property.
 - (iii) (iii) Any person, or group of persons, who fails, upon request of the Development Services Department, to provide any of the documents set forth in Subsections (ed)(i) or (c)(ii) of this definition or who provides a document showing that ownership of a dwelling unit is shared among persons who do not all occupy the dwelling unit shall mean for the purpose of this Title that such person or persons shall not be deemed an "owner occupant" of the dwelling unit in question.

14.06.020

Definitions.

For the purposes of this Title, certain words and phrases have the following meanings:

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"Owner occupant" means, except as set forth in Subsection (d) of this definition:

- (a) an individual who:
 - (i) possesses, as shown by a recorded deed, fifty (50) percent or more ownership in a dwelling unit; and
 - (ii) occupies the dwelling unit with a bonafide intent to make it his or her primary residence; or
- (b) an individual who:
 - (i) is a trustor of a family trust which:
 - (A) possesses fee title ownership to a dwelling unit;
 - (B) was created for estate planning purposes by one (1) or more trustors of the trust; and
 - (ii) occupies the dwelling unit owned by the family trust with a bonafide intent to make it his or her primary residence. Each living trustor of the trust must so occupy the dwelling unit except for a trustor who temporarily resides elsewhere due to a disability or infirmity. In such event, the dwelling unit must nevertheless be the domicile of the trustor during the trustor's temporary absence.
- (c) an LLC which:
 - (i) is currently registered with the state; and
 - (ii) each member of the LLC occupies the dwelling unit with a bonafide intent to make it his or her primary residence.
- (d) A person who meets the requirements of Subsections (a), (b), or (c) of this definition may not be deemed an owner occupant if the property on which the dwelling unit is located has more

The Provo City Code is current through Ordinance 2025-43, passed July 22, 2025.

than one (1) owner and all owners of the property do not occupy the dwelling unit with a bona fide intent to make the dwelling unit their primary residence.

- (i) A claim that a person is not an owner occupant may be rebutted only by documentation, submitted to the Development Services Department, showing that the person who occupies the dwelling unit has a bona fide intent to make the dwelling unit one's primary residence as indicated by the following documents which show such person:
 - (A) is listed as a primary borrower on documents for any loan presently applicable to the property where the dwelling unit is located;
 - (B) has claimed all income, deductions, and depreciation from the property on one's tax returns for the previous year;
 - (C) is the owner listed on all rental documents and agreements with tenants who occupy the dwelling unit, including any accessory apartment;
 - (D) is the owner listed on all insurance, utility, appraisal, or other contractual documents related to the property; and
 - (E) is a full-time resident of Utah for Utah State income tax purposes.
- (ii) Any person who claims to be an owner of the dwelling unit, but who does not occupy it, shall provide documentation to the Development Services Department which shows such person:
 - (A) has not claimed any income, tax deduction, or depreciation for the property on the person's tax returns for the previous year;
 - (B) is not listed as an owner on any rental document or agreement with any tenant who occupies the dwelling unit, including any accessory apartment; and
 - (C) is not listed as an owner on any insurance, utility, appraisal, or an agreement related to the property.
- (iii) (iii) Any person, or group of persons, who fails, upon request of the Development Services Department, to provide any of the documents set forth in Subsections (ed)(i) er-(e)(ii) of this definition or who provides a document showing that ownership of a dwelling unit is shared among persons who do not all occupy the dwelling unit shall mean for the purpose of this Title that such person or persons shall not be deemed an "owner occupant" of the dwelling unit in question.
- (e) The provisions of Subsection (d) of this definition shall apply to any person who began a period of owner occupancy after March 1, 2009, regardless of when the person purchased the property where such person resides.

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PROVO MUNICIPAL COUNCIL WORK SESSION STAFF REPORT



Submitter: JUHARRISON

Presenter: Brian Allen, Transit Project Director, Utah Department of

Transportation (UDOT)

Department: Council

Requested Meeting Date:

Requested Presentation Duration: 45 minutes **CityView or Issue File Number:** 25-088

SUBJECT: 4 A presentation regarding the FrontRunner 2X Project (25-088)

RECOMMENDATION: Presentation Only

BACKGROUND: The FrontRunner 2X (FR2X) Project, led by the Utah Transit Authority (UTA) in partnership with the Utah Department of Transportation (UDOT), is a major expansion of Utah's commuter rail system to meet the growing transportation needs of the Wasatch Front. The project will add 26.1 miles of new double track across 11 strategic sections, realign one track, and introduce a new station, ultimately allowing trains to run more frequently and reliably. Alongside these infrastructure upgrades, the plan includes 10 new trainsets and a maintenance facility upgrade, ensuring long-term system resilience.

The timeline runs from 2023 to 2030, beginning with environmental studies and design, moving through procurement, federal grant approvals, and construction, and concluding with testing and operations. By the end of the decade, the system aims to achieve 15-minute peak service and 30-minute all-day service.

The benefits are significant: a projected 53% increase in ridership by 2050, savings of 381 million vehicle miles traveled, and a travel time advantage of 17% faster than I-15. These improvements will reduce congestion, enhance air quality, and provide commuters with a more dependable alternative to highway travel. The FR2X project represents a transformative investment in regional mobility, environmental sustainability, and commuter choice

Project Website: frontrunner2x.utah.gov Explainer Video: https://youtu.be/PJWIGLulbLU

FISCAL IMPACT: TBD

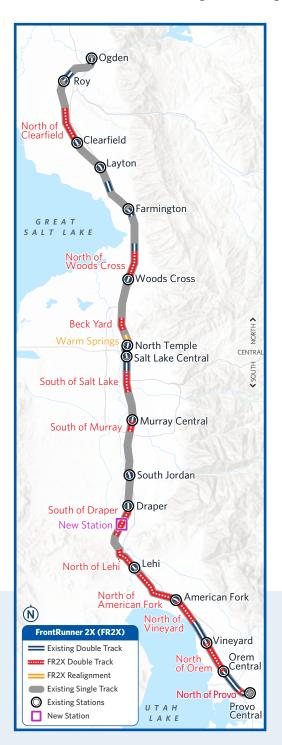
COMPATIBILITY WITH GENERAL PLAN POLICIES, GOALS, AND OBJECTIVES:

Presentation Only.

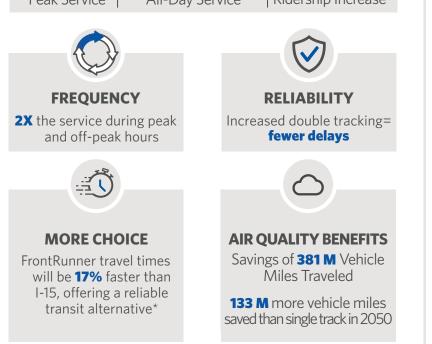


Improving Utah's Commuter Rail System

The Utah Transit Authority (UTA) and the Utah Department of Transportation (UDOT) are partnering to add more capacity to the region's commuter rail system to support the transit demands of continued population and economic growth along the Wasatch Front. The FrontRunner 2X project will implement double tracking in 11 strategic locations, feature one new station and one track realignment along the FrontRunner line, increasing train frequency and travel reliability.









*Based on 2050 estimates.

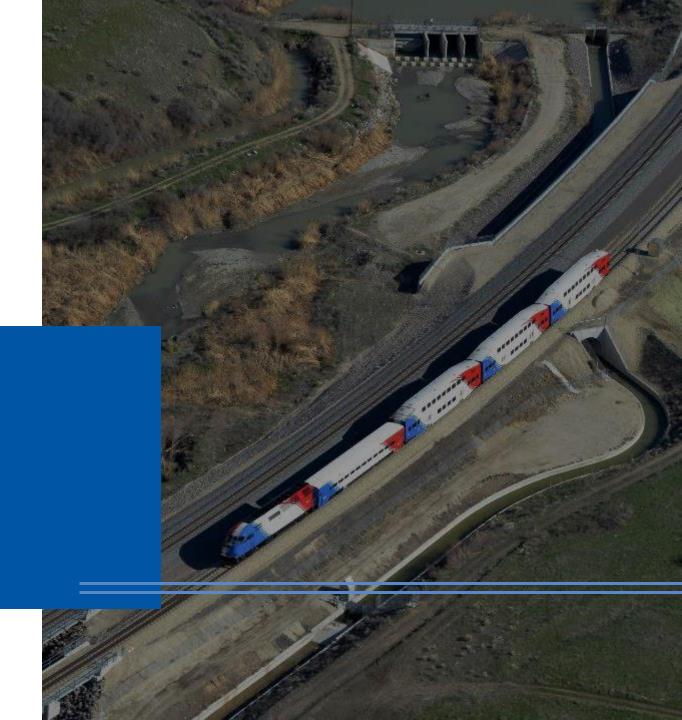


- **4** 888-882-0373
- ★ frontrunner2x.utah.gov
- @ frontrunner2x@utah.gov



Provo City Council Meeting

Tuesday, Sept. 9, 2025

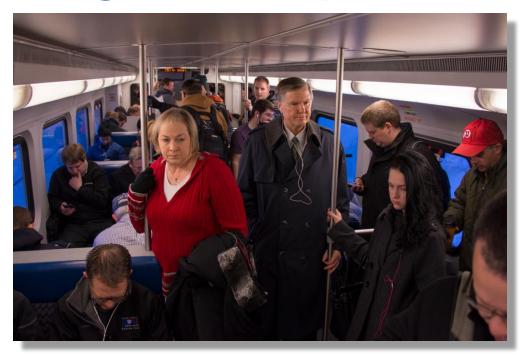


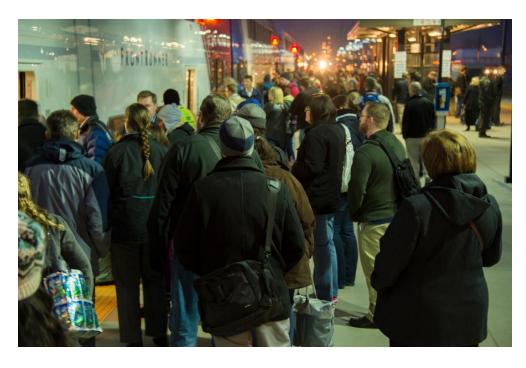
Project Team





Project Purpose





- Ridership is at 90% capacity in the peak hour peak direction
- Doubles (2X) train frequency on the existing FrontRunner corridor to reduce congestion and increase ridership

FrontRunner 2X Benefits



Increased Frequency: 2X the service during peak and off-peak hours



Improved Reliability: Increased double tracking fewer delays



Increased Choice: By 2050, FrontRunner travel time will be **17%** faster than I-15, thereby offering a reliable transit alternative



Improved Air Quality: 20 million vehicle-miles traveled reduction per year



Increased Ridership: Ridership is forecasted to increase by 53% by 2050



Why Strategic Double Tracking?



Project Map



FrontRunner 2X Timeline

2023-2024



Progressive Design Build Request for Proposal



Progressive Design Builder Selection



Start of Preconstruction



Start of **Environmental Study**

2025-2026





Design and Preconstruction



Final Design



Train Procurement



Federal Grant Approval

2027-2029



Construction



Train Manufacturing, Delivery, and Testing

2030



Construction Substantial Completion



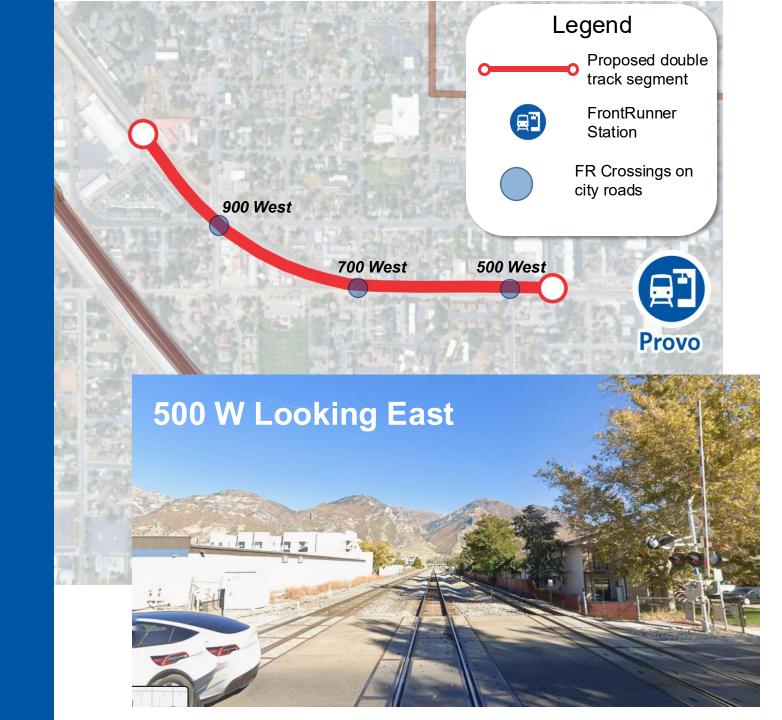
New Vehicles Testing and **Operation Start**



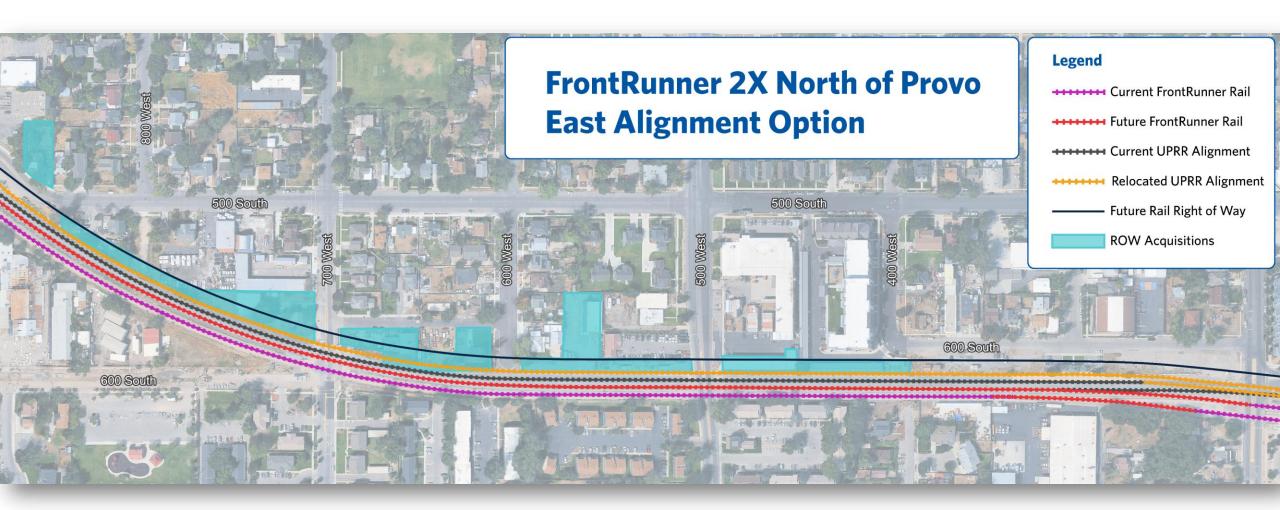
15-minute Peak Service

North of Provo

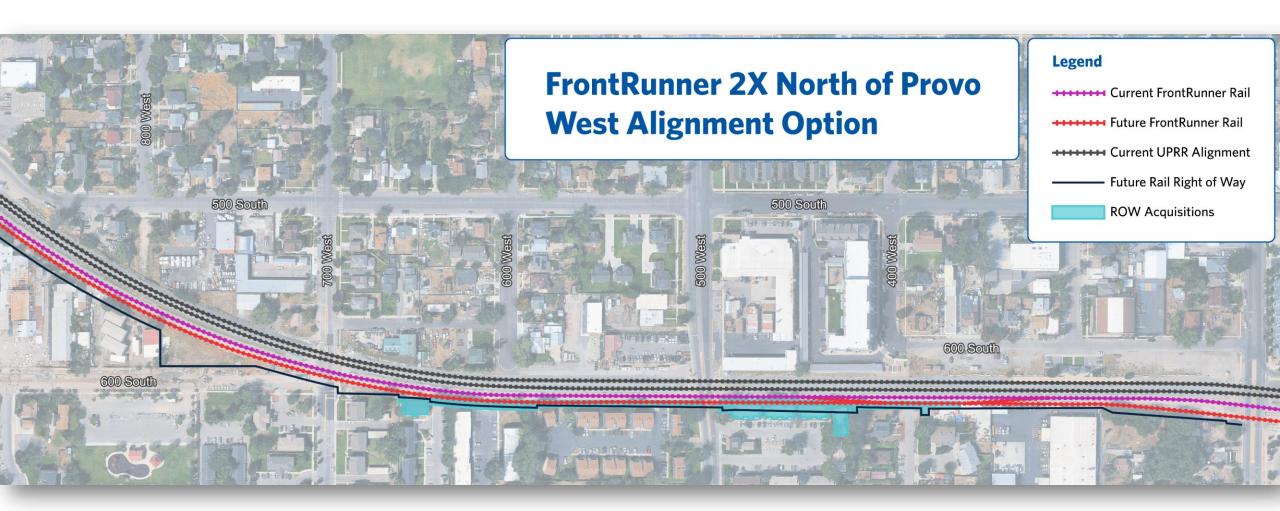
- Analyzed Two Options:
 - East Option Adding track to the east of the current FrontRunner single track
 - West Option Adding track to west of the current FrontRunner single track



East Option



West Option



Analysis Results

Category	East Option	West Option	
Cost	Higher	Lower	
Schedule	Slower	Faster	
Railroad – Coordination	Required - unpredictable and inflexible	Not required	
Amtrak Station	Relocation required	No relocation required	
Local Roads	Impacts to 600 S & 500 S	No impacts	
Right-of-Way	More area required	Less area required	
Residential Relocations	Estimated to be lower	Estimated to be higher	
Business Impacts	More	Less	

Selected Option – West Option

Lower cost – requires less money to build

Faster schedule – can be delivered sooner with fewer delays

Fewer railroad impacts – Avoids conflicts with Union Pacific

No Amtrak station relocation – keeps the station where it is

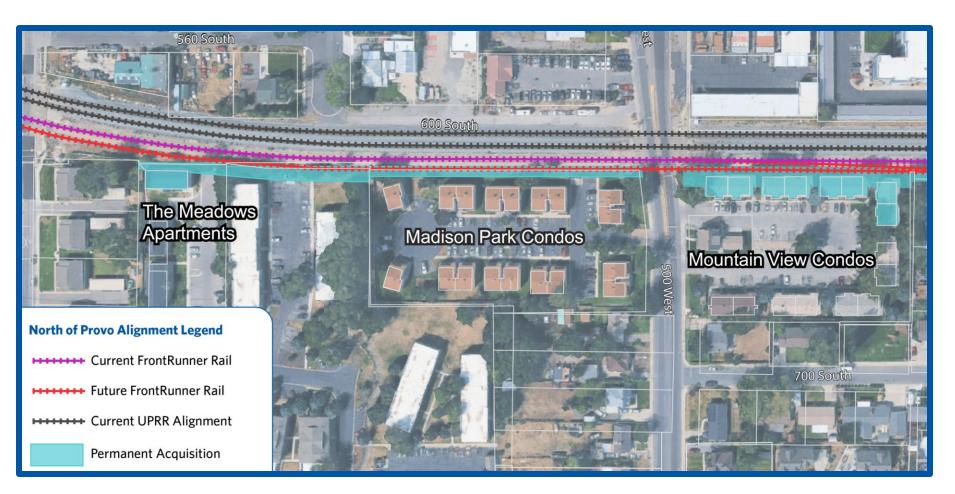
Less impact to roads – fewer road disruptions during and after construction



Environmental Process

- Completed Categorical Exclusive (CATEX)
- Completed Planning and Environmental Linkage (PEL)

Right-of-Way Impacts



Meadow Apartments

 1 Full Acquisition (4 residences)

Madison Park Condos

 Partial Acquisition (adjacent land strip)

Mountain View Condos

 4 Full Acquisitions (16 residences)

Right of Way Acquisition

- All property will be acquired in compliance with state and federal laws.
- Impacted property owners whose homes are purchased could be eligible to receive relocation benefits, in addition to fair market value for their property.
- The goal is to keep families in a similar living situation.
- If property owners have concerns with the property acquisition process, they have the right to seek assistance through the Office of the Property Rights Ombudsman.

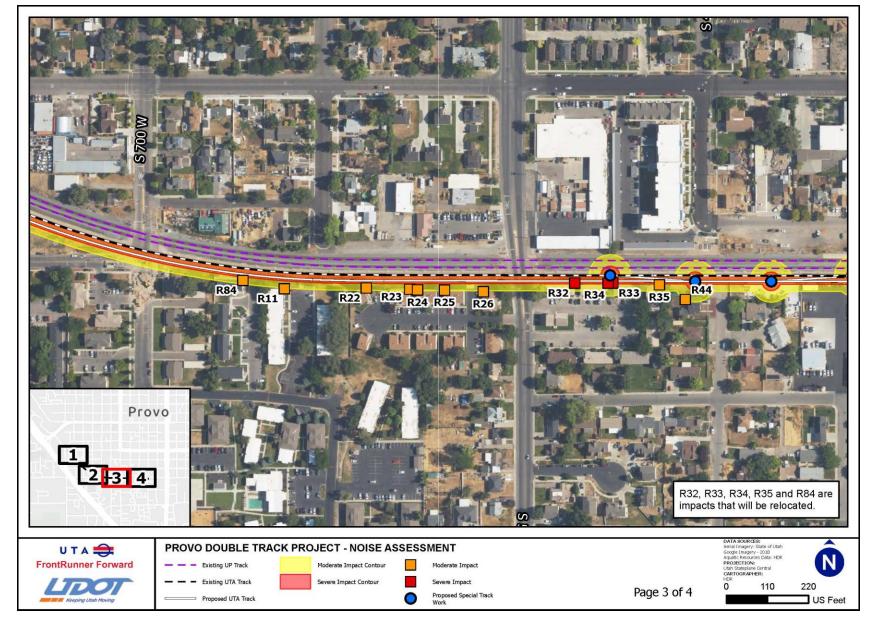
Noise and Vibration Assessments

- Noise and vibration impact assessment completed as part of NEPA document. Used FTA standard methodologies
- Evaluated impacts from infrastructure change (double tracking) and service change (15 minute)
- Mitigation being reviewed include noise wall, ballast mats, window replacement, special trackwork design
- Mitigation must be reasonable and feasible
- Mitigation recommendations expected early 2026

Noise Impacts

Noise impacts due to double tracking:

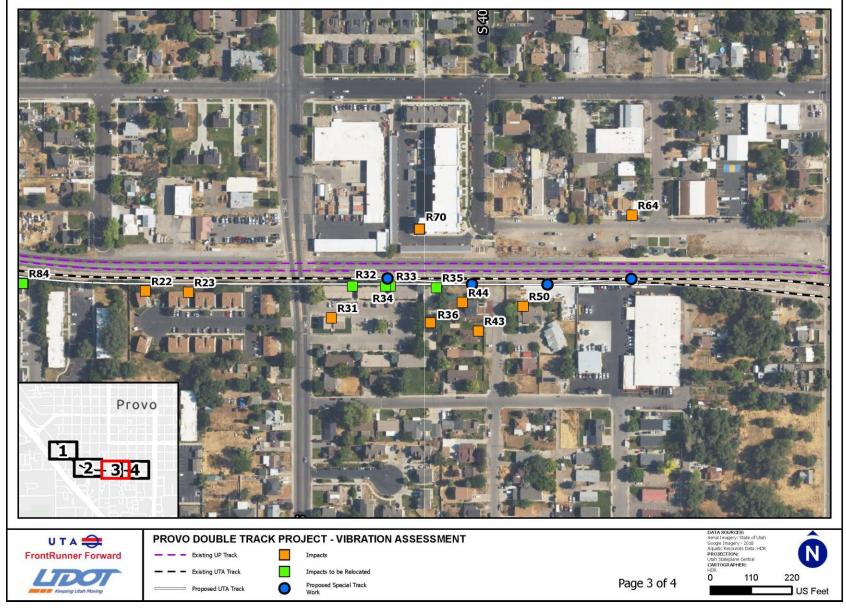
7 impacts (excluding 5 proposed relocations)



Vibration Impacts

Vibration impacts due to double tracking:

9 impacts (excluding 5 proposed relocations)





Noise and Vibration Impacts

Noise and vibration impacts due to service change (15-minute service)

- Noise 7 impacts
- Vibration No additional impacts
- Assumed proposed relocations resulting in potential 2nd row impacts



Traffic Impacts

Added service will lead to more trains and more signal activations at train crossings. How do rail signals compare to traffic lights?



Average FrontRunner gate-down time:

Less than 60 seconds

Average red traffic light time: 60-90 seconds

Average traffic light times and FrontRunner gate-down times vary by crossing and intersection.



Quiet Zones

How will quiet zones be impacted by the project?



- Quiet Zone status is granted by the Federal Rail Administration
- Quiet Zone status will remain during and following construction
- Trains are required to use horns near construction areas for the safety of construction workers

Next Steps



Neighborhood meeting with impacted residents scheduled for Sept.18 (in person) and Sept. 19 (virtual)

Selected Progressive Design Builder (PDB) FrontRunner Forward Partners (FFP) who
will complete final design

Continued coordination with City on final design details and public involvement

Stay Informed

Website: FrontRunner2X.utah.gov

Email: FrontRunner2X@utah.gov

Phone: 888-882-0373



PROVO MUNICIPAL COUNCIL WORK SESSION STAFF REPORT



Submitter: MDAYLEY

Presenter: Wendy Fisher, Executive Director of Utah Open Lands

Department: Recorder

Requested Meeting Date:

Requested Presentation Duration: 30 minutes CityView or Issue File Number: 25-086

SUBJECT: 2 A presentation regarding conservation easements (25-086)

RECOMMENDATION: Presentation only

BACKGROUND: Utah Open Lands (UOL) is a 501c(3) nonprofit accredited land trust conservation association. Their mission is to preserve, protect and steward open space in order to maintain Utah's natural heritage and quality of life for present and future generations. This is achieved by assisting private landowners, government agencies and communities in the voluntary preservation of the agricultural, scenic, recreational, historic and wildlife values of open land.

They will be presenting on their mission and conservation easements 101.

FISCAL IMPACT: N/A

COMPATIBILITY WITH GENERAL PLAN POLICIES, GOALS, AND OBJECTIVES:

Exploring conservation easements aligns with city goals of maintaining open space

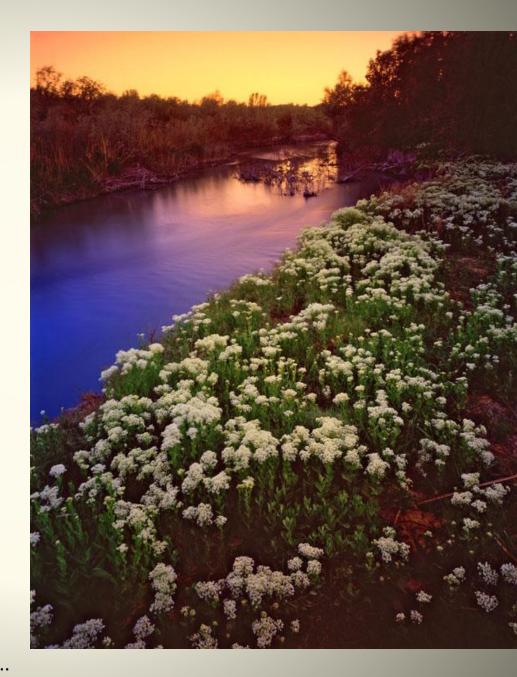


Utah Open Lands

Utah's Local Statewide Land Trust

Conservation Easement UOL holds on Governmental Partner lands

- Wasatch Mountain State Park
- Gene and Deane Wheadon Park
- Galena Soo'hkahni Preserve
- North Round Valley Preserve
- Willow Ranch Preserve
- Willow Creek Preserve
- Kem C Gardner Midway Legacy Preserve
- Hidden Hollow Natural Area
- Bridle Veil Falls
- Bonanza Flat
- Armstrong Snow Ranch Pastures
- Killyon Canyon Red Rocks Preserve
- Killyon Canyon Preserve
- Owl Meadow
- Wasatch Hollow
- Cottonwood Heights Bonneville Shoreline Preserve
- NSL Bonneville Shoreline Preserve
- Toll Canyon Preserve
- Armstrong Family Thaynes Canyon Preserve......





Governmental Entity Land Partners

- State of Utah
- Salt Lake County
- Salt Lake City
- Park City
- Utah County
- Midway City
- Snyderville Basin
 Special Recreation
 District
- Summit County
- North Salt Lake City
- Cottonwood Heights

1995 Snake Creek
Canyon Conservation
Easement

UTAH OPEN LANDS

Utah Open Lands - Background

- Established 1990
- First Local Land Trust in the State
- 501(c)3 Public Charity with special designation in the Federal Code: Conservation Easement Statute (170)(



Awards

- Utah State University -Environmental Stewardship Award
- NRCS Leadership Award
- ALA Merit Award
- Park City Rotary Professional Citizen of the Year Award





A Conservation Easement

Definition: An encumbrance on land for the purpose of preserving areas in a scenic, natural or open condition this includes recreational, cultural, wildlife or agricultural purposes. It is a legally binding agreement entered into voluntarily.

- Runs with the land in perpetuity
- Each Conservation Easement is specific to the needs of the landowner and the protection of the conservation values
- Does not Provide Utah Open Lands with ownership of the land
- Encumbrance that provides Utah Open Lands with rights to enforce the protection of the conservation values attendant to the land

Governmental Entity Conservation Easements

- Partnership in Mangagement strategies
- Partnership in Protection Priorities
- Guards against rash decisions
- Guards against private benefits- insures Public Benefit
- Codifies Intention for treasured community landscapes

Conservation Easement Components

- Recitals _ Intentions for protecting the land and statement of Conservation Values
- Rights of Grantee _ Provides enforcement and annual (or more) monitoring
- **Conservation Purpose** _ Underscores over all purpose to protect the conservation value of the land and the benefit to the general public in its permanent protection
- Baseline Documentation _ Inventory of conditions and conservation values
- **Permitted Uses** _ Reserves the rights of the landowner to utilize the property commensurate with its protection of the attendant Conservation Values
- Prohibited Uses _ restricts uses that would harm natural, open land value the land conveys to the public
- Management Plan Provision _ Allows for dynamic and Adaptive management decisions
- Limitations on Amendments | Safeguards against Extinguishment _ Underscores intentional protection in perpetuity of the lands conservation features



SECTION III - BASELINE DOCUMENTATION REPORT

The Conservation Easement Baseline Documentation Report, Bonanza Flat Conservation Area, prepared by Grantee, dated January 29, 2020, signed by Steven Joyce, Mayor pro tem of Grantor, Heinrich Deters, Trails and Open Space Manager for Grantor, Wendy E. Fisher, Executive Director of Grantee, and Seychelle Marcus, Stewardship Coordinator for Grantee, and by this reference made a part hereof. contains a collection of baseline data (including the Bonanza Flat Conservation Area Resource Inventory) that establishes the condition of the Property and its natural resources as of the effective date of this Easement in accordance with Treasury Regulation §1.170A-14(g)(5)(i) ("Baseline Documentation Report"). The Parties acknowledge that the Baseline Documentation Report has been completed by competent professionals familiar with the Property and agree that the Baseline Documentation Report provides an accurate representation of the Property as of the effective date of this Easement. The Parties further agree that all updates to the Baseline Documentation Report will be signed by both Grantee and Grantor and attached to the Baseline Documentation Report. A copy of the original Baseline Documentation Report and all updates thereto shall remain on file in Grantee's offices. Notwithstanding the foregoing, should a future controversy arise over the condition of the Property or compliance with this Easement, the Parties may use all relevant documents, surveys, reports, and other information to assist in resolving the controversy.

SECTION IV - BFAMS PLAN, BFCAT MAPS, AND TRAILHEAD LOCATION MAP

A. <u>BFAMS Plan</u>. Grantor and Grantee developed a Bonanza Flat Adaptive Management and Stewardship Plan, which was approved by the Park City

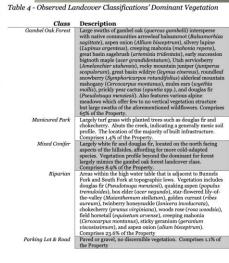
Utah Open Lands provides the Baseline Documentation and Conservation Easement Drafting Support. Utah Open Lands can work with staff to development Management plan objectives goals, and action plans.

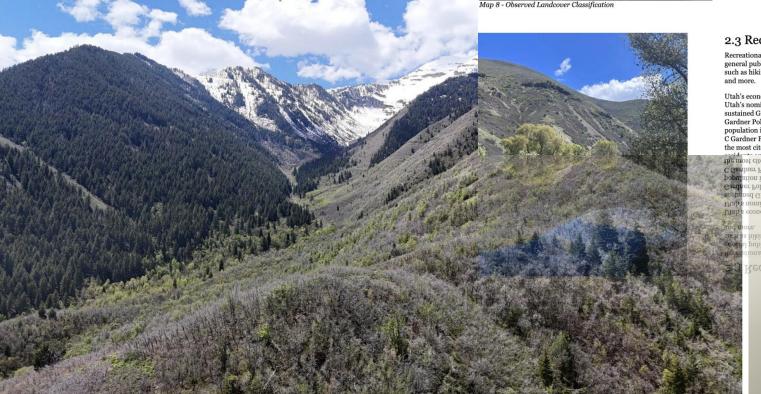
easement on the Property with Utah Open Lands, the potential holder of said conservation easement in perpetuity.

Utah Open Lands is the oldest and largest regional land trust in the state of Utah, having conserved some 65 thousand acres of agricultural, recreational, and ecologically connected land over its 35 years. If the city of Provo choses to proceed with the conservation easement process with Utah Open Lands, Utah Open Lands would prepare all relevant documentation include the conservation easement, baseline documentation reports, and any necessary forestry, recreational, and stewardship management plans. Additionally, UOL would be Provo's companion in both designation of and the perpetual enforcement of the tenants of the conservation easement.

Baseline documentation reports are often behemoth documents, as they must document conservation values – in and of themselves somewhat nebulous concepts that must be rendered tangible objectives – as well as the current and projected ecological health of properties which can be large and multifaceted. The purpose of this preliminary

primary parts: fir Property as it exi nine conservation describes the cur threats to said he framework is disc described; and la Property on May This report was r Wood Robinson. intended to be in any engineering, government purt not otherwise cit example, the pho photo 8 in the dr includes the geog





2.3 Recreational Conservation Value

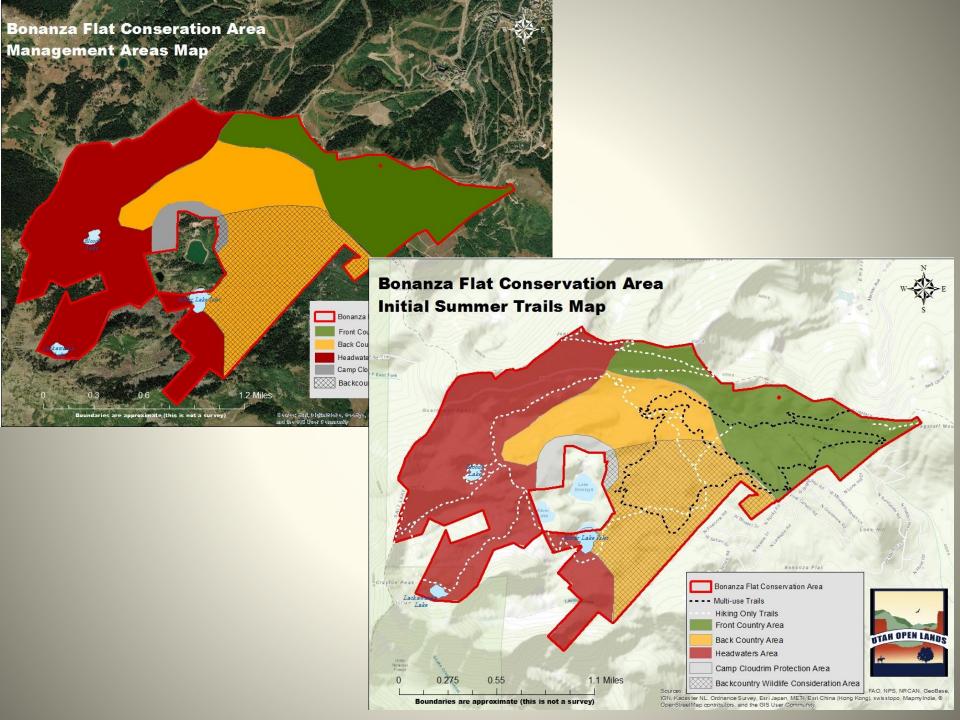
Recreational conservation values describe Properties that afford the general public to use their open space for recreational opportunities such as hiking, skiing, biking, fishing, bird watching, nature viewing, and more.

Utah's economy has grown substantially in the past decade. 2024 saw Utah's nominal GDP surpassing \$300 billion in history, with a sustained GDP growth rate of over 4% for all four quarters (Kem C Gardner Policy Institute, 2025). For this reason and others, its population is expected to grow 1.5% annually for the next decade (Kem C Gardner Policy Institute, 2024). Reasons for this abound, but one of the most cited reasons are the recreational opportunities afforded for

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> ional conservation values describe Properties that afford the public to use their open space for recreational opportunities hiking, skiing, biking, fishing, bird watching, nature viewing.

Recreational Conservation value





The Role of the Land Trust

Stewardship is an ongoing relationship with the land and the landowner. Every conservation easement held by a land trust comes with a permanent responsibility for the land trust to safeguard the conservation values and the land from development forever.



Questions ???



PROVO MUNICIPAL COUNCIL WORK SESSION STAFF REPORT



Submitter: MDAYLEY

Presenter: Council & Adminstrative Staff

Department: Recorder

Requested Meeting Date:

Requested Presentation Duration: 25 minutes CityView or Issue File Number: 25-086

SUBJECT: 3 A presentation regarding a conservation easement in Bunnels Fork (25-086)

RECOMMENDATION: A discussion seeking a Council motion regarding the process for a conservation easement in Bunnels Fork

BACKGROUND: The administration, Council staff, and Councilors Handley and Christensen have been working on outlining a process to place city-owned parcels in Bunnels Canyon into a conservation easement.

This discussion will review that process with the Council and a seek a motion on whether efforts should continue.

FISCAL IMPACT: N/A

COMPATIBILITY WITH GENERAL PLAN POLICIES, GOALS, AND OBJECTIVES:

Supports General Plan goals
Hillsides and Canyons Plan & Appendix D goals & objectives
Conservation & Resiliency plan goals



Bunnels Fork Conservation Easement

September 9, 2025

The Details

What/Where?

Place city-owned parcels in Bunnels Canyon into a conservation easement

Parcels are not in city boundaries

Who?

Provo City (landowner)

Utah Open Lands (easement holder)



How?

Utah Code 10-8-2(1)(a)(v) authorizes the city to provide "non-monetary" assistance to qualifying nonprofits w/out receiving fair market value compensation

Utah Open Lands would hold the easement with no initial or ongoing monetary commitment from the city

Why?

Conserve & protect open space in Provo Canyon

- Supports General Plan goals
- Hillsides and Canyons Plan & Appendix D goals & objectives
- Conservation & Resiliency plan goals

Issue sponsor request from Councilors Handley & Christensen

Support from Mayor & administration

The Process (simplified)

MOU between Provo City & UT Open Lands

- Administration & Legal
- UT Open Lands

Prepare public interest valuation study

- Council staff
- Administrative staff

Provo City & UT Open Lands draft easement

- Administration, Legal, Public Works, Parks & Rec, Development Services
- UT Open Lands

Pass resolution authorizing City to place property into a conservation easement after a noticed public hearing

Council

Next Steps

Council motion

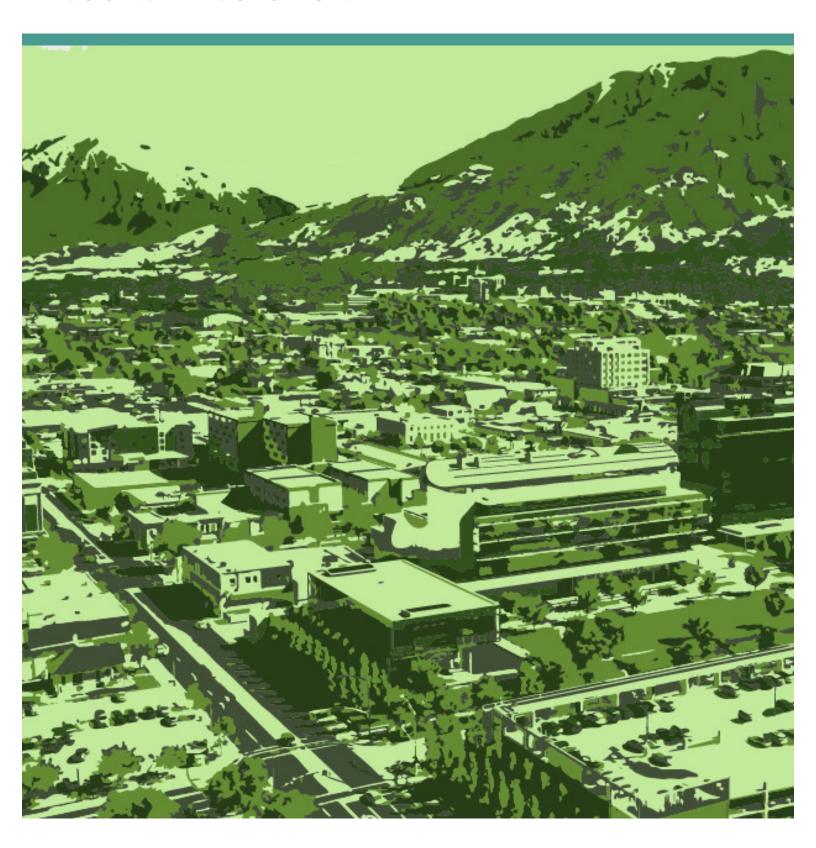
Seeking support for continuing in outlined process

Public Open House

- Education on conservation easements
- Education on Bunnels Canyon history and importance
- Answer questions from the public

APPENDIX D

COUNCIL RESOLUTION



Ordinance 2024-51

SHORT TITLE:

AN ORDINANCE AMENDING THE HILLSIDES AND CANYONS PLAN TO INCLUDE A NEW APPENDIX. (PLGPA20240230)

I PASSAGE BY MUNICIPAL COUNCIL ROLL CALL

DISTRICT	NAME		FOR	AGAINST	OTHER
CW 1	KATRICE MACKAY		✓		
CW 2	GARY GARRETT		✓		
CD 1	CRAIG CHRISTENSEN		✓		
CD 2	GEORGE HANDLEY		✓		
CD 3	BECKY BOGDIN		✓		
CD 4	TRAVIS HOBAN		✓		
CD 5	RACHEL WHIPPLE		✓		
'L	,	TOTALS	7	0	

This ordinance was passed by the Municipal Council of Provo City, on the 1st day of October 2024, on a roll call vote as described above. Signed this 1st day of October 2024

Chair

II APPROVAL BY MAYOR

This ordinance is approved by me this 14th day of October 2024

Mayor

Ordinance 2024-51

III

CITY RECORDER'S CERTIFICATE AND ATTEST

This ordinance was signed and recorded in the office of the Provo City Recorder on the 15th day of October 2024 and was published on the Utah Public Notice Website on the 2nd day of October 2024. I hereby certify and attest that the foregoing constitutes a true and accurate record of proceedings with respect to Ordinance Number 2024-51.



City Recorder

1	ORDINANCE 2024-51.
2	
3	AN ORDINANCE AMENDING THE HILLSIDES AND CANYONS PLAN TO
4	INCLUDE A NEW APPENDIX. (PLGPA20240230)
5	
6	RECITALS:
7	Trianguage delicated a Tribitation and Common Plancks are added to the day of the second
8	It is proposed that the Hillsides and Canyons Plan be amended to include a statement
9 10	from the Municipal Council regarding City-owned properties outside City jurisdiction;
11	Provo City owns lands in Provo Canyon east of the area described in the Hillsides and
12	Canyons Plan and outside the official city limits;
13	Carry one I fair and Catorac the official City minto,
14	The Provo Municipal Council does not have direct land use authority over these parcels
15	as they are located outside of Provo City's jurisdictional boundaries;
16	
17	These City-owned properties hold significant value for the residents of Provo in regard to
18	the conservation, recreation, and ecological health of the region;
19	
20	The Hillsides and Canyons Plan seeks to address the demands associated with growth,
21	enhance recreational use, conserve environmentally sensitive areas, and ensure the safety and
22	enjoyment of these natural resources for future generations;
23	
24	Declaring the Municipal Council's preferred future land use scenarios for these properties
25	in the Hillsides and Canyons Plan will help guide future actions and decisions regarding their
26	use, management, and conservation;
27 28	On September 11, 2024 the Planning Commission held a duly noticed public hearing to
29	consider the proposed amendment, and after such meeting, the Planning Commission
30	recommended approval to the Municipal Council by a vote of 6:0;
31	recommended approval to the Mamolpai Council by a vote of 0.0,
32	On October 1, 2024, the Municipal Council met to ascertain the facts regarding this
33	matter and receive public comment, which facts and comments are found in the public record of
34	the Council's consideration; and
35	
36	After considering the facts presented to the Municipal Council, the Council finds that (i)
37	the Hillsides and Canyons Plan should be amended as set forth below, and (ii) such action
38	furthers the health, safety, and general welfare of the citizens of Provo City.
39	
40	THEREFORE, the Municipal Council of Provo City, Utah ordains as follows:

42 PART I:

The Hillsides and Canyons Plan is amended by adding the language shown in Exhibit A as Appendix D.

PART II:

The Municipal Council directs Council Staff to transmit an official copy of this ordinance with its accompanying exhibit in addition to the fully updated Hillsides and Canyons Plan to the Utah Department of Natural Resources; the Utah Division of Forestry, Fire, and State Lands; the Utah Division of Outdoor Recreation; the U.S. Forest Service; and Utah County.

PART III:

A. If a provision of this ordinance conflicts with a provision of a previously adopted ordinance, this ordinance prevails.

B. This ordinance and its various sections, clauses, and paragraphs are severable. If any part, sentence, clause, or phrase is adjudged to be unconstitutional or invalid, the remainder of the ordinance is not affected by that determination.

C. This ordinance takes effect immediately after it has been posted or published in accordance with Utah Code Section 10-3-711, presented to the Mayor in accordance with Utah Code Section 10-3b-204, and recorded in accordance with Utah Code Section 10-3-713.

D. The Municipal Council directs that the official copy of Provo City Hillsides and Canyons Plan be updated to reflect the language adopted by this ordinance.

Exhibit A

The Provo Municipal Council acknowledges and recognizes the existence of City-owned parcels that are outside of Provo City limits and outside the scope of the Hillsides and Canyons Plan, specifically in the region of Provo, South Fork, and Bunnels Fork Canyons. A map of these and other City owned properties can be found at the City-Owned Property Outside Provo Map.

We commit to working collaboratively with relevant stakeholders including neighboring jurisdictions, state and federal agencies, and local conservation groups to ensure that these properties are preserved for the public in perpetuity and are managed in a manner that reflects the guiding principles of the Hillsides and Canyons Plan and other goals of the Municipal Council, including:

- 1. **Conservation of Environmentally Sensitive Areas:** Prioritize the preservation and restoration of natural habitats, landforms, and ecological features.
- 2. **Enhancement of Recreational Opportunities:** Encourage the development and maintenance of recreational facilities that interact with the natural environment while minimizing impact.
- 3. **Mitigation of Hazards:** Address and manage potential natural hazards such as wildfires, seismic activity, water contamination, and soil erosion to ensure public safety.
- 4. **Water Resource Management:** Strategize for responsible water resource infrastructure development for these properties, ensuring adequate water supply for current and future residents of Provo City.

We call on the governments or agencies that hold land use authority over these properties to develop land use statements for said properties that align with the spirit of these principles and goals of the Hillsides and Canyons Plan to ensure that the value of these lands is preserved for current and future generations.

PROVO MUNICIPAL COUNCIL WORK SESSION STAFF REPORT



Submitter: JHARRISON

Presenter: Rod Mann, Utah County Auditor

Department: Council

Requested Meeting Date: 06-06-2023
Requested Presentation Duration: 30 minutes
CityView or Issue File Number: 25-089

SUBJECT: 5 A presentation regarding certified tax rates for Provo City (25-089)

RECOMMENDATION: Presentation and direction from the council.

BACKGROUND: On Thursday, August 28, 2025, Utah County infromed Provo City that an error was made in the calulation of property tax rates. The clerical error resulted in about \$530,000,000 of taxable property value being added to Provo (about 5% over the actual value). This impacted Provo City by artifically lowering the city's Certified Tax Rates and consequently reducing the projected revenue the city would recieve from property tax (aproximately \$840,000).

23,143 residential properties and 2,087 improved parcels were impacted due to the error. If rates are corrected, the average primary residential property tax bill in Provo will owe aproximately \$22 more than was reported in the valuation notice. Businesses valued at \$1,000,000 will owe aproximately \$83 more that than was reported in the valuation notice.

Corrected tax rates need to be adopted by the govering body by September 15th to allow the County to provide notice to impacted parcels. Correction notices would then be sent by the county to affected property owners.

FISCAL IMPACT: \$840,000

COMPATIBILITY WITH GENERAL PLAN POLICIES, GOALS, AND OBJECTIVES:

Ordinance 2025-39

SHORT TITLE:

AN ORDINANCE ADOPTING A BUDGET FOR PROVO CITY FOR THE FISCAL YEAR BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026, IN THE AMOUNT OF \$319,675,508. (25-025)

I PASSAGE BY MUNICIPAL COUNCIL

ROLL CALL

DISTRICT	NAME		FOR	AGAINST	OTHER
CW 1	KATRICE MACKAY			✓	
CW 2	GARY GARRETT		✓		
CD 1	CRAIG CHRISTENSEN		✓		
CD 2	GEORGE HANDLEY		✓		
CD 3	BECKY BOGDIN		✓		
CD 4	TRAVIS HOBAN			√	
CD 5	RACHEL WHIPPLE		✓		
•		TOTALS	5	2	

This ordinance was passed by the Municipal Council of Provo City, on the 17th day of June, 2025, on a roll call vote as described above. Signed this 17th day of June, 2025.

Chair

II APPROVAL BY MAYOR

This ordinance is approved by me this 23rd day of June, 2025

Mayor

Ordinance 2025-39

Ш

CITY RECORDER'S CERTIFICATE AND ATTEST

This ordinance was signed and recorded in the office of the Provo City Recorder on the 26th day of June, 2025 and was published on the Utah Public Notice Website on the 18th day of June, 2025. I hereby certify and attest that the foregoing constitutes a true and accurate record of proceedings with respect to Ordinance Number 2025-39.



City Recorder

1	ORDINANCE 2025-39
2	
3	AN ORDINANCE ADOPTING A BUDGET FOR PROVO CITY FOR THE
4	FISCAL YEAR BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026, IN
5	THE AMOUNT OF \$319,675,508. (25-025)
6	DECITAL
7	RECITALS:
8	On Mary (2025, the Press City Manieiral Coursell by resolution tentatively adopted the
9 10	On May 6, 2025, the Provo City Municipal Council by resolution tentatively adopted the Mayor's proposed budget as the Tentative Budget for the fiscal year 2025-2026 (Fiscal Year
11	2026);
12	
13	On June 3, 2025, and June 17, 2025, the Municipal Council held duly noticed public
14	hearings to receive public comment and determine the facts regarding the Tentative Budget,
15	including any proposed amendments, which facts and comments are found in the hearing records;
16	
17	On June 17, 2025, the Provo Municipal Council adopted updates to the tentative budget;
18	
19	The Tentative Budget, together with supporting schedules and data, has been reviewed and
20	considered by the Provo City Municipal Council and has been available for public inspection in
21	the office of the City Recorder as required by law;
22	
23	Notice of a public hearing to consider the adoption of a final Budget has been properly
24	given;
25	
26	All interested persons were heard, for or against the estimates of revenue and expenditures
27	as set forth in the Tentative Budget and any proposed amendments thereto;
28	
29	All statutory and legal requirements for the final adoption of said Budget have been
30	completed; and
31	
32	After considering the facts and comments presented to the Municipal Council, the Council
33	finds (i) a final Budget for Provo City should be adopted as set forth below; (ii) such action
34	reasonably furthers the health, safety, and general welfare of the citizens of Provo City.
35	
36	THEREFORE, the Provo Municipal Council ordains as follows:
37	DADEL I
38	PART I:
39	TI D C' D 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
40	The Provo City Budget in the amount of \$319,675,508, as summarized in the attached
41	Exhibit A, including sub-budgets for capital improvements as set forth in Exhibit B, is adopted as
42	a final Budget for Fiscal Year 2026.
43	
44	

PART II:

 The Provo Municipal Council adopts as part of the final Budget the following certified tax rates to support tax revenue in the General, Library, and Debt Service Funds for Fiscal Year 2026:

Library Fund .000399
Debt Service Fund .000691
General Fund .000509

PART III:

Adoption of the Provo City Budget for Fiscal Year 2026 is dependent on revisions of Provo City Code Section 4.04.050 (Pay Range Table). This section is amended, effective July 6, 2025, by replacing the table in its entirety with the table shown in Exhibit C.

PART IV:

The Consolidated Fee Schedule is amended as shown in Exhibit D, effective July 1, 2025.

PART V:

All outstanding encumbrance balances as of June 30, 2025, as well as previously unspent budgeted balances approved by the Mayor, are continued and re-appropriated for expenditure in Fiscal Year 2026 and will be presented at a regular or work meeting of the Municipal Council in September 2025. The Mayor's report on previously encumbered and unspent budgeted balances continued and re-appropriated must include an itemized list of those approved by department and fund, the purpose for use of the funds, and whether the approved items addressed unfunded supplemental requests from departments during the preparation of the FY 2026 budget.

Budgets described below are automatically continued and re-apportioned from the prior fiscal year:

• Equipment Maintenance and Replacement: The City has been setting aside funds to provide funding to maintain general fund facilities and equipment over their useful lives. Any unused funds are continued and re-appropriated for expenditure in Fiscal Year 2026 in the following funds/accounts:

General Fund Facilities

o Parks & Recreation Facilities Capital Fund

 Vehicle replacement accountsComputer bank accounts

- **Ongoing projects:** Budgets in the following areas fund projects or costs that often span multiple fiscal years. As a result, the following budget balances are continued and reapportioned for expenditure in Fiscal Year 2026:
 - O Wildland reimbursement budget

- - Public Safety RadiosNeighborhood Matching Grants
 - Other expenses in the following areas vary from year to year. As a result, the following budget balances are continued and re-apportioned for expenditure in Fiscal Year 2026:
 - o Indigent defense
 - Tuition reimbursements
 - Elections Every other year, the City has the responsibility to provide the funding for an election. To make the budget more comparable from year to year, half of the anticipated cost of the election is budgeted each year. Any unused funds are continued and re-appropriated for expenditure in Fiscal Year 2026.

PART VI:

 The functions within the Capital Improvement Divisions cannot be deleted or changed in budget amount by more than 10% of the original cost or \$50,000, whichever is less, without further official action of the Municipal Council.

PART VII:

The Mayor is authorized to move budget appropriations along with needed expenditure adjustments including capitalized labor from the individual enterprise operating divisions to the corresponding capital improvement division in conjunction with the fixed asset (capital expenditures) reconciliation for the fiscal year ending June 30, 2025.

PART VIII:

The Mayor is authorized to:

- Increase budget authority for revenues in excess of the adopted budget in the following areas: reimbursable operating expenses, grants, cemetery fees, Covey Center, Covey Center Performance Fund, new development street signs, new development street overlays, scooter revenue, Airport customer facility charge for rental cars, Airport passenger facility charge, impact fees, aid to construction, reimbursement(s) from projects, revenues over budget in internal service funds, and donations;
- Redistribute personnel budget authority in the General Fund and its subsidiary funds by moving budget from departments with excess to departments that go over budget.

- Increase budget authority in internal service funds for unexpected expenditures related to those funds;
 - Increase budget authority related to the Recreation Facilities Capital Fund (housed in the Parks & Recreation CIP fund) according to the following formulas:
 - O A) Revenues from the previous fiscal year will be compared with expenses in the Recreation Center function to determine net income.
 - If net income for the Recreation Center equals or exceeds \$400,000, the General Fund, which the Recreation Center is a part of, will contribute \$400,000 to the Recreation Facilities Capital Fund plus half of the net income amount that exceeds \$400,000; the remaining net income will fall to general fund balance.
 - If net income for the Recreation Center is less than \$400,000, the General Fund will contribute the entire net income to the Recreation Facilities Capital Fund. Additionally, if the Parks & Recreation Department has remaining non-personnel budget available in any of the department's General Fund functions, the Director may carry over that budget to the Recreation Facilities Capital Fund, up to the total of \$400,000 minus the amount of net income contributed by the General Fund.
 - O B) Each year the General Fund includes in its budget the Recreation Center's budgeted net income amount for its portion of the Recreation Facilities Capital Fund contribution described in (A) above (up to \$400,000). If the amount actually contributed to the Parks & Recreation Facilities Capital Fund is less than budgeted, the remaining budget will be carried over to the next year.
 - O C) If fund balance in the Peaks Ice Arena fund or the Timpanogos Golf Club fund exceeds 25% of budgeted revenues, a transfer of the excess (fund balance minus 25% of revenues) will be made to the Recreation Facilities Capital Fund.
 - The Mayor is authorized during Fiscal Year 2026 to enter into purchase agreements for equipment or vehicles with a scheduled production or manufacturing cycle that goes beyond the fiscal year.

PART IX:

The Mayor is authorized to transfer excess fund balance(s) back to the General Fund in the following funds: Justice Court, Trust and Agency, Covey Center for the Arts, Airport, and Emergency Response.

PART X:

The Mayor is authorized to carry over 50% of budget savings from each General Fund department and division, after other applicable outstanding encumbrances and capital function balances as of June 30, 2025 have been completed, up to a maximum of \$400,000, in order to

establish funding for an employee recognition program and innovation fund. Use of the innovation funds will be included in the quarterly reports delivered to the Municipal Council. These funds will be put in the General Services Division.

PART XI:

The Municipal Council previously directed the creation and maintenance of a special fund known as the Local Government Disaster Fund pursuant to Utah Code Annotated 53-2a-605. In previous budget years, certain General Fund net revenue surplus and budget savings were transferred into the Local Government Disaster Fund. No such transfer is being made as a part of this final adopted budget. However, the Council desires to reexamine that again next year.

PART XII:

The Municipal Council directs that an Adopted Annual Budget document be prepared corresponding to the actions described in this ordinance and that this document be certified, filed, and made available for public inspection as required by law.

PART XIII:

A. If a provision of this ordinance conflicts with a provision of a previously adopted ordinance, this ordinance prevails.

B. This ordinance and its various sections, clauses and paragraphs are declared to be severable. If any part, sentence, clause or phrase is adjudged to be unconstitutional or invalid, the remainder of the ordinance will not be affected thereby.

C. The Municipal Council directs that this ordinance be uncodified, except Parts III and IV.

D. This ordinance will take effect immediately after it has been posted or published in accordance with Utah Code 10-3-711, presented to the Mayor in accordance with Utah Code 10-3b-204, and recorded in accordance with Utah Code 10-3-713.

END OF ORDINANCE.

Exhibit A



Provo City Adopted Budget FY 2026



Provo City Adopted Budget Fiscal Year 2026: Table of Contents

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Executive Summary



Mayor's Office TEL (801) 852-6105 445 W Center St PROVO, UT 84601



May 6, 2025

Provo Municipal Council 445 W Center Street Provo, Utah 84601

Dear esteemed members of the Provo Municipal Council,

To you is given the important task of setting the annual budget. Thank you for allowing me to present this proposed budget to you.

As in the past, my primary focus has been to deliver a budget that is responsive to the budget priorities you have provided to me. I love that in Provo, the budget is more of a dance between two partners than a tug of war between enemies. I try to lean to your preferences, and you have regularly shown a desire to similarly bend to mine. This model of governance through collaboration and a spirit of goodwill serves our residents well. Battle, while sometimes necessary out there in the world, is not the ideal paradigm for running a local government. So, thank you again for working to make our shared public service more of a dance than a war.

I'm thrilled that even in a climate of increased expenses for the city and lower-than-expected revenue, we have been able to (1) deliver on your priorities and (2) deliver a balanced budget.

This was not easy. I have to give a special shout out to my Chief Administrative Officer, Scott Henderson, for his talented leadership. As one example, Scott knows that it would be easy (for example) to announce a 5% cut across all departments.

But he also knows that's not the way to ensure we're making the right decisions. Scott instead extended trust to our directors and invited them to come to the table to generate ideas together. This approach, while far more time-consuming and complicated, shows respect for other leaders and breeds a spirit of cooperation. Together, he and our department directors came up with a range of efficiencies and reductions that reflect common sense and good judgment. And our team was strengthened in the process. So, hats off to Scott and to all my directors for their incredible work.

There are many accomplishments in this budget, but I am most proud of what it has done to show our support for our police and firefighters—through increased pay, new equipment, and positive adjustments to benefits. The strength of Provo rests largely in the hands of our dedicated public safety officers. It's a pleasure to provide whatever support we can to them, including through our budgeting process.

This budget is focused on Provo residents. It exists because of them, and its purpose is to benefit them. The same is true of our entire organization: we exist to benefit the people of Provo. The budget includes no proposal to increase property taxes, just like each proposed city budget I've submitted in the past.

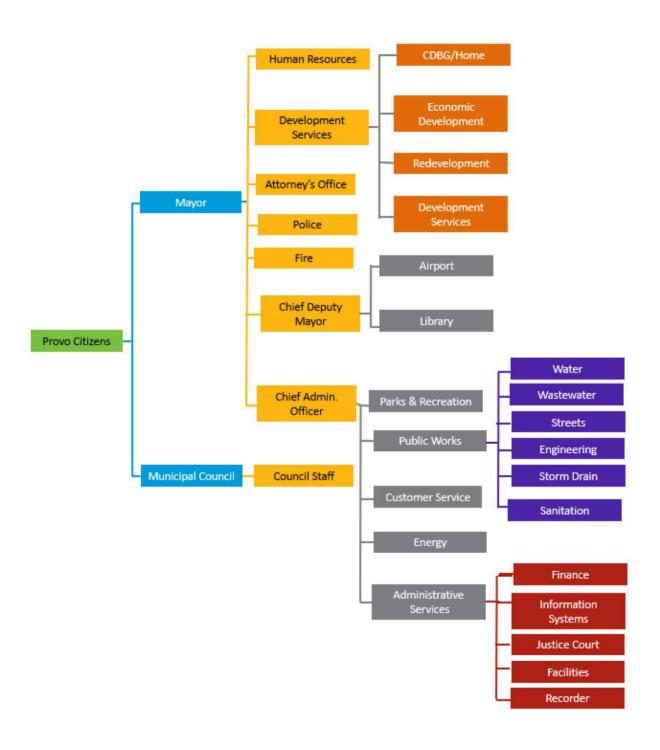
John Borget is the one who shepherds us through the budgeting process and oversees the many details involved in its preparation. As with past years, he will present the details of the budget to you. He and his team, including Dan Follett, Kelsey Zarbock, and Andrea Wright, have been absolutely amazing once again.

I thank them and the entire Provo team—including you—for your hard work on this, and now humbly submit it to you for your consideration.

Sincerely,

Michelle Kaufusi Provo City Mayor

Organizational Chart



Elected and Staff Positions



Left to right: Gary Garrett, George Handley, Becky Bogdin, Katrice MacKay, Mayor Michelle Kaufusi, Rachel Whipple, Craig Christensen, Travis Hoban.

City Administration

Mayor	Michelle Kaufusi
Deputy Mayor	Isaac Paxman
Chief Administrative Officer	Scott Henderson
Administrative Services	John Borget
Airport	Brian Torgersen
City Attorney	Brian Jones
Customer Service	Amanda Ercanbrack
Development Services	Bill Peperone
Energy	Scott Bunker
Fire Chief	Jeremy Headman
Human Resources	Daniel Softley
Library Services	Carla Gordon
Parks and Recreation	Doug Robins
Police Chief	Troy Beebe
Public Works	Gordan Haight

City Council

District 1: Craig Christensen Present Term: Jan. 2024–Jan. 2028

District 2: George Handley

Present Term: Jan. 2022-Jan. 2026

District 3: Becky Bogdin

Present Term: Jan. 2024–Jan. 2028

District 4: Travis Hoban

Present Term: Jan. 2024–Jan. 2028

District 5: Rachel Whipple (Vice-Chair) Present Term: Jan. 2022–Jan. 2026

Citywide I: Katrice Mackay

Present Term: Jan. 2022-Jan. 2026

Citywide II: Gary Garrett (Chair) Present Term: Jan. 2024–Jan. 2028

Executive Director: Justin Harrison



TEL 801 852 6120 445 West Center Street Provo, UT 84601

February 19, 2025 Mayor Michelle Kaufusi 445 West Center Street Provo, UT 84601

Re: Municipal Council Budget Priorities for Fiscal Year 2026

Mayor Kaufusi,

On behalf of the Provo Municipal Council, I would like to extend our gratitude to you, your administrative team, and the departments that participated in the recent Municipal Council Budget Priority Meetings. These sessions provided valuable opportunities for open dialogue about the Council and Administration's priorities for the upcoming fiscal year, and we deeply appreciate your engagement in these discussions.

As a result of these meetings, the Council has identified the following budget priorities for Fiscal Year 2026:

- 1. Housing and Owner Occupancy Reimagining Enforcement
 - Budget Priority: Allocate funding for the procurement of software capable of scraping housing rental data through an RFQ, provide body cameras for code enforcement officers, and consider establishing a Land Acquisition Fund to support city-initiated housing developments.
- 2. Employee Retention Public Safety Personnel
 - Budget Priority: Support the recommendations from public safety departments aimed at retaining and recruiting employees.
- 3. Pedestrian Safety Sidewalks and Schools
 - Budget Priority: Prioritize the use of supplemental grant funds for matching grants, and ensure any remaining funds are directed toward the construction of sidewalks around schools.

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The Council Office will reach out to departments for further discussion on each of these priorities.

We look forward to reviewing the FY2026 department budget reports, receiving the FY2026 Capital Improvement Plan, and collaborating with you to finalize the FY2026 Budget.

Respectfully,

Justin Harrison

Municipal Council Executive Director Provo Municipal Council Office

CC:

Gary Garrett, Council Chair
Rachel Whipple, Council Vice-Chair
Becky Bogdin, Council Member
Craig Christensen, Council Member
George Handley, Council Member
Travis Hoban, Council Member
Katrice MacKay, Council Member
Scott Henderson, Chief Administrative Officer
Isaac Paxman, Deputy Mayor

Provo City Municipal Council

FY2026 Department Budget Presentation Schedule January 6, 2025



Provo City Department Heads,

The City Council has requested budget reports and presentations from each department to help them understand your priorities and goals for FY2026. Budget presentations will be held during work meetings from February 25, 2025, through April 22, 2025. Your presentation should highlight key points from your written budget report and allow time for questions and discussion. Please ensure that your written budget report addresses the following items:

- Unfunded or underfunded needs (payroll and operating budgets) and proposals to fund them.
- Services you wished to fund but could not, including supplemental requests in FY2024 and FY2025, and how you compensated for unmet needs. What unfunded requests were addressed through other means? How did funding limitations affect service delivery?
- Fees within your department: which do not provide full cost recovery, and what changes do you recommend to achieve full cost recovery?
- Appropriations requested outside of the FY25 budget.
- Requests that will increase ongoing operations and maintenance costs.
- Current budget constraints that prevent the execution of the city's long-term vision (referencing relevant master plans or the General Plan).
- Current performance measures and how they align with department goals.
- 8. Key accomplishments in FY2025.

The Council will discuss preliminary budget priorities on January 7, 2025, and adopt formal priorities on February 11, 2025. Your report should also address how these priorities will impact your department's budget.

Important: The written budget report is essential and must be submitted as supplemental material with your presentation. It should detail your department's goals, priorities, and needs. During the presentation, please focus on the following questions, as they are of highest priority for the Council:

 Questions 1 through 4: Unfunded needs, unmet services, fees, and appropriations outside the FY25 budget.

This will help ensure that the Council's discussions are focused on the most critical issues for your department.

The proposed department budget presentation schedule is included below. If a date conflicts with your schedule, please coordinate with another department and obtain approval from the CAO before notifying me of the change.

1

If you have any questions, please do not hesitate to reach out to the Council Office. We appreciate your hard work and dedication to making Provo a wonderful place to live, work, and recreate.

Thank you,

Justin Harrison

Executive Director, Provo Municipal Council

FY2026 Budget Presentation Schedule

February 25, 2025

Note: Agenda item and materials must be submitted and approved in OnBase Agenda by February 17th at 6:00pm.

- FY2025 Budget Calendar
- FY25 Revenue Projection and City Debt Review
- FY2025 Fiscal/Budget preview (Finance overview of revenues and debt/Human Resources overview of workforce retention, salary, benefits, and pay grade study.)

March 11, 2025

Note: Agenda item and materials must be submitted and approved in OnBase Agenda by March 3rd at 6:00pm.

- Administrative Services (including Facilities, Finance, Information Systems/Security, Justice Court, Recorder)
- Human Resources
- Council Office
- Legal
- Mayor's Office (including Media Services)

March 25, 2025

Note: Agenda item and materials must be submitted and approved in OnBase Agenda by March 17th at 6:00pm.

- Customer Service
- Fire
- Police
- · Finance review of the five-year CIP Report

April 8, 2025

Note: Agenda item and materials must be submitted and approved in OnBase Agenda by March 31st at 6:00pm.

- Development Services
- Redevelopment Agency
- Public Works (including Engineering, Public Services, and Water Resources)
- Airport

April 22, 2025

Note: Agenda item and materials must be submitted and approved in OnBase Agenda by April 14th at 6:00pm.

- Energy
- Library
- Parks and Recreation (including Covey Center, Parks Administration and Maintenance, Peaks Ice Arena, Recreation Center, and Timpanogos Golf Course)

2

Provo City Community Vision Statement

In 2010, Provo City and a citizen steering committee created a Community Vision Statement featuring eight core values. These values served as a basis for goals and performance measures, which can be viewed throughout this budget document on the department pages. The complete vision document (which includes goals and strategies for accomplishing these goals) can be found here. An overview of the vision statement is provided below.

Community Visioning

Provo — an inspiring place to live, learn, work, and play

We value:

- Faith, respect, and service to each other and our community
- · Individual responsibility
- · Families and individuals
- · Our environment and natural amenities

We support:

- · Safe, desirable neighborhoods
- A vibrant economy and high-quality jobs
- Fiscally responsible governance
- Life-long education

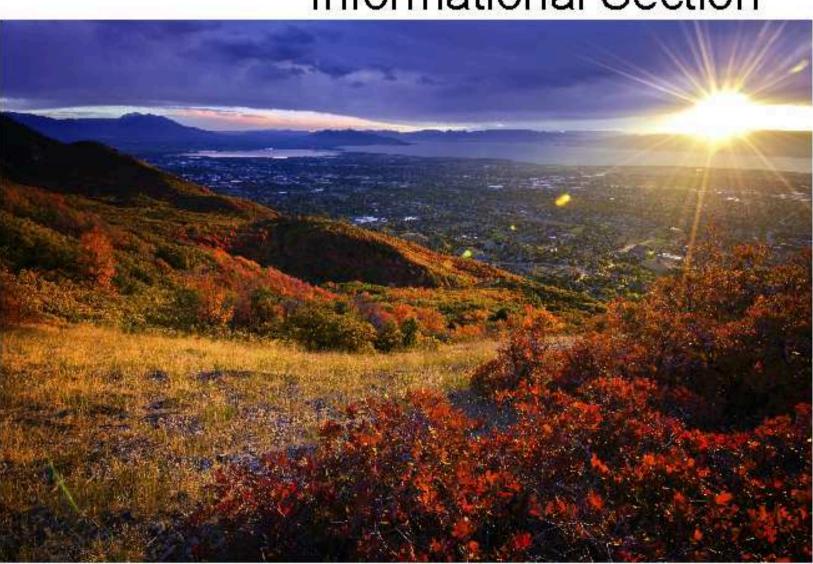


With the guidance of the Community Vision Statement and the focus on the eight Provo Core Values, the City has developed specific goals and objectives that link to these priorities:

Family	Education
Safe City	Business & Economic Vitality
Community	Responsible Government
Faith	Healthy, Inviting Environment



Informational Section



Budget Information

Basis of Budgeting

This budget document is prepared using the modified-accrual basis for all funds, the same basis used to prepare the City's financial statements in the Annual Comprehensive Financial Report. The modified accrual method is a governmental accounting method where revenue is recognized when it becomes measurable and available. Expenditures are typically recognized in the period in which the liability is incurred. Budgets are prepared annually, with regular review with each department director. All funds included in the budget book are legally appropriated by the Municipal Council.

Budget Administration and Methodology

Provo City's Finance Division in the Administrative Services Department assists the Mayor in preparing the City's budget, following regulations from the Utah State Auditor's Office and within approved guidelines listed in the Utah Municipal Code 10.6 Uniform Fiscal Procedures for Utah Cities. The budget team works closely together to present to the Municipal Council a balanced budget. The balanced budget methodology means that revenue is greater than expenditures, revenue equals expenditures, or revenue and appropriated fund balance equals expenditures. An approved budget is required for any fund that will have expenditures throughout the year. Further budget policies and processes will be discussed throughout the budget book.

Budget Approval

Once the budget process is complete, the Mayor presents the completed budget to the Municipal Council by the first Tuesday in May. The Council then reviews the budget and presents any questions or concerns to the administration. Two public hearings are held in the month of June during regularly scheduled Council meetings. Per Utah State Code, the budget must be adopted by resolution by June 30th of each fiscal year, unless the City is planning on Truth in Taxation. If the City holds a Truth in Taxation hearing, the budget must be adopted by August 31st. Once the budget is adopted, this becomes the legal working budget for each department/division in the City.

The budget resolution presented to the Council provides the budget staff with the ability to make changes to the budget throughout the fiscal year. The resolution provides for the following:

- Authorization to carry outstanding encumbrances and project/grant balances from one fiscal year to the next, and authorization to re-appropriate with the Mayor's approval.
- Capital Improvement Function funds cannot be deleted; changed in budget amount by more than 10% of the original
 cost or \$50,000, whichever is less; or new functions added without approval from the Municipal Council.
- Authorization to move budget appropriations along with needed expenditure adjustments including capital labor from
 the individual enterprise funds to the corresponding capital improvement fund in conjunction with the capital expenditure.
- Authorization for the Mayor to increase appropriations for revenues in excess of the adopted budget in the following
 areas: Police & Fire reimbursable overtime, medical supply inventory, grants, cemetery fees received in Parks &
 Recreation CIP Fund, lease and interest revenue, new development street signs and street overlays, impact fees,
 aid-to-construction, reimbursements, revenues in self-sustaining funds, and donations.
- Mayor is authorized to transfer excess fund balances of funds subsidized by the General Fund, Justice Court, and Trust and Agency back to the General Fund.

Budget Presentation

Each fund or department's financial report includes three years of actuals, the FY2025 original budget, the FY2025 "adjusted" budget and the FY 2026 Adopted budget. The adjusted budget includes the FY2025 adopted budget, carryover from the previous fiscal year—including capital project budgets, and any appropriations that occurred during FY 2025.

Fiscal Year 2025-2026 Budget Calendar

December/January

- · Dec 16 Directors receive Revenue Budget spreadsheets from Finance
- Dec 16 Directors receive Five-Year CIP template & instructions from Finance
- Jan 8 Mayor and Finance review budget calendar and CIP Process
- Jan 14 Review budget calendar in Director's Meeting
- Jan 16 Directors submit FY26 revenue budgets to Finance
- Jan 23 Council & Finance staff review budget calendar and CIP process
- Jan 23 Directors receive budget instruction packets/templates
- Jan 23 Directors submit Five-Year CIP spreadsheets to Finance
- Jan 28 Finance and CIP departments determine FY26 operating budget impacts
- Jan 30 Directors receive list of current employees and FY25 budgeted positions from Finance (Payroll, Phase 1)

February

- Feb 4 Supervisor's Training: Budget Kickoff Meeting
- Feb 6 Mayor and Finance review revenue forecasts
- · Feb 6 Public Works, Mayor, & Finance review Public Works' Five-Year CIP
- Feb 6 Directors submit reconciled list of current employees and budgeted positions to Finance (Payroll, Phase 1)
- Feb 11 Work Meeting: Council finalizes budget priorities
- Feb 18 Parks & Rec, Mayor, & Finance review Parks & Rec's Five-Year CIP
- Feb 18 Energy, Mayor, & Finance review Energy's Five-Year CIP
- Feb 18 Mayor & Finance review General, Econ Dev, & Legacy Five-Year CIP
- Feb 19 Library, Mayor, & Finance review Library's Five-Year CIP
- Feb 19 Mayor and Finance conduct final Five-Year CIP review
- Feb 25 Work Meeting: Finance reviews budget calendar and provides preview on revenues & debt; overview of overall budget process
- Feb 27 Council & Finance staff review Five-Year CIP
- Feb 27 Directors receive final payroll budgets for review (Payroll, Phase 2)
- Feb 27 Finance delivers Five-Year CIP report to Municipal Council (Deadline is March 1 per City code)

March

- Mar 6 Directors submit reviewed payroll budgets to Finance (Payroll, Phase 2)
- Mar 11 Work Meeting Budget Presentations: Admin Services, HR, Council, Legal, Mayor's Office
- Mar 11 Work Meeting: Finance & CIP departments review Five-Year CIP report
- Mar 13 Directors submit operating budgets to Finance
- Mar 13 Mayor and HR review market study results
- Mar 20 Directors submit supplemental requests to Finance
- Mar 25 Work Meeting Budget Presentations: Customer Service, Fire, Library
- Mar 25 Work Meeting Budget Presentations: HR reviews market study and benefits
- Mar 27 Directors submit consolidated fee schedule updates
- Mar 27 Finance meets with Council Staff to give update on budget process
- · Finance determines Utility allocation budgets

Fiscal Year 2025-2026 Budget Calendar

April

- · Apr 3 Directors submit updated FY26 revenue numbers to Finance
- Apr 8 Work Meeting Budget Presentations: Dev Serv, RDA, Public Works, Airport
- · Apr 10 Directors present supplemental requests to Mayor
- · Apr 10 Directors submit performance measures & efficiency report to Finance
- · Apr 14 Chargeback Meeting with Mayor, Directors, and Finance
- · Apr 15 Mayor conducts review of tentative budget
- Apr 22 Work Meeting Budget Presentations: Police, Energy, Parks & Rec
- Apr 23 Finance meets with Council Staff to give update on budget process
- Departments receive budget spreadsheets & review for accuracy

May

- · May 6 The Mayor presents the tentative budget to the Municipal Council
- · May 6 Council tentatively adopts the proposed tentative budget (per State code)
- May 20 Work Meeting: Finance reviews utility transfer
- · May 6 Work Meeting: Finance reviews revenues and fees

June

- June 3 First public hearing for proposed budget
- · June 3 Public hearing on transfers to the General Fund
- June 17 Council adopts certified tax rate if not proposing a property tax increase (June 22 is State Code deadline)
- June 17 Council holds second public hearing for proposed budget;
 Council adopts final budget OR, if property tax increase is proposed,
 Council temporarily adopts the tentative budget until after the Truth in Taxation hearing in August.
- June 30 State deadline for final budget adoption if not holding Truth in Taxation
- June 30 Finance submits proposed property tax revenue to Utah County for valuation notices if property tax increases was proposed

July

- · If property tax increase is proposed:
 - Council works with County to establish a Truth in Taxation public hearing before September 1st.
 - · County sends out property valuation notices to residents.

August/September

- Aug 5 Truth in Taxation Hearing (if property tax increases was proposed)
- Aug 19 Budget Adoption if property tax increase was proposed; State deadline is Sept 1)

Budget Highlights

Municipal Council:

I am pleased to submit our proposed budget for the City of Provo, Utah for the fiscal year beginning July 1, 2025, and ending June 30, 2026.

This budget is the result of many hours and contributions from Council members, the public, employees, and City leadership. This Budget Highlights document gives an overview of a) considerations factored into the budget process, b) new funding sources, c) personnel cost factors, and d) new expenditures approved through the supplemental request process.

Considerations in the Budget Process

Preparation for the fiscal year 2026 budget began in January 2025 with the Mayor, Deputy Mayor, City Administrative Officer, and administrative budget team looking at early revenue forecasts, projected retirement and insurance increases, and department needs for fiscal year 2026. With the economy slowing, it became clear that while costs were increasing, several major revenue sources would need to be budgeted lower than the previous year. Department directors were closely involved during the budget development process and helped generate important ideas to balance the budget. Our employees understand that every tax dollar received is a sacrifice from our residents who trust us to use it wisely. As a result, the Administration worked hard to maximize every dollar while continuing to provide great value to our residents.

With that in mind, the fiscal year 2026 budget supports our ongoing goal of continued fiscal health with a balanced budget. The proposed budget invests in capital improvements, vehicle replacement, and employees. Provo City employees are among the greatest and most critical assets the City has, and by investing in them, we are better able to recruit, develop, and retain top employees. The Administration continues to look for opportunities for its employees to grow and become prepared to be future leaders in the City organization. The City continues to provide full-time employees with the opportunity to apply to the education assistance board to further their education and be reimbursed up to fifty percent of their educational costs.

Municipal Council Budget Priorities

In addition to maximizing every dollar and investing capital assets and employees, the Administration has reviewed and addressed the Budget Priorities that were provided by the Municipal Council:

- Housing and owner occupancy Reimagining Enforcement
 - Budget Priority: Allocate funding for the procurement of software capable of scraping housing rental data through an RFQ, provide body cameras for code enforcement officers, and consider establishing a Land Acquisition fund to support city-initiated

developments.

- Included in the Budget:
- Zoning Enforcement
 - Scraping rental software \$14,000
 - Property Cleanup \$15,000
- 2. Employee Retention Public Safety Personnel
 - Budget Priority: Support the recommendations from public safety departments aimed at retaining and recruiting employees:
 - o Included in the Budget:
 - Increase in 401K match for public safety employees not participating in social security (2% existing + 2% increase = 4%)
 - Increase starting pay for Police Officers by 5%
 - Funded supplemental requests for Police and Fire \$292,387
- 3. Pedestrian Safety Sidewalks and Schools
 - Budget Priority: Prioritize the use of supplemental funds for matching grants, and ensure any remaining funds are directed toward the construction of sidewalks around schools
 - Included in Budget:
 - CDBG sidewalk/pedestrian projects

 Franklin Neighborhood improvements 	\$150,000
 Foothills Neighborhood improvements 	150,000
B&C Roads Fund sidewalk replacement	500,000
Engineering CIP Fund sidewalk replacement	655,000
	\$1,455,000

Finding Budget Solutions

To incorporate the Council's priorities and the Administration's goals into the fiscal year 2026 budget, department directors met in an extended meeting and identified ways to increase revenues or decrease expenditures across the City, particularly in the general fund. The ideas that were implemented in the budget are listed below:

Department	Efficiency Idea	Budget Savings
Mayor's Office	Three part-time positions in the Mayor's Office	\$82,791
Police	Deputy Chief half of the year (Jan-Jun)	147,254
Fire	Wildland revenues	100,000
Parks & Rec	Reduce seasonal landscaping personnel costs.	100,000
Engineering	Capitalize labor costs that have been previously paid out of the general fund.	100,000
Engineering	Engineering Division Director	243,449
Development Services	Build in scooter revenue without expense	25,810
Customer Service	Budget reduction	63,000

Energy	Eliminate Appropriated Contingency	245,000
Water	Budget reductions	1,116,582
All Departments	Discretionary budget reduction	294,812
	Total Impact:	\$2,518,698

Finding these solutions was a citywide effort. Departments also worked hard to find smaller savings amounts and efficiencies, many of which are noted on the individual department pages in the budget book.

Funding Sources

This section explains how to find a summary of fee changes, addresses utility fees, and identifies funding opportunities for the general fund.

Fees

In accordance with Council and Administration priorities to promote the sustainability and longterm outlook of the City, rates and fees are designed to cover the costs of their services. Included in the appendix to the Budget Document is a list of Consolidated Fee Schedule changes. An updated comprehensive list of fees will be included in Provo City Code as well.

Property Taxes

There are no recommended property tax increases in the budget.

Utility Rates

The budget includes a 3% increase in electricity rates, based on an increase in the commodity costs charged by UMPA. It also includes a 3.3% increase to water revenue, based on the implementation of tiered water rates that were developed with Provo City's water consultant, in harmony with a requirement of the state legislature.

General Fund Opportunities

The following funding sources have been included in the general fund's budget:

- The Legacy CIP was used to budget and track funds used from ARPA funding. All the ARPA funds have been expended, and the grant is closed out. The balance of \$240K from interest earned was used to fund public safety supplemental requests to close out the fund.
- Since 2013 the city has been transferring 1% of utility revenues from the enterprise funds to the general fund for the maintenance and construction of roads.
 - Effective July 2019 state legislation established a County Option Highway Transit Tax. The County Option Highway Transit Tax provides approximately \$2.5M annually for roads.

Effective January 2024 state legislation established a County Public Transit Tax. The County Public Transit Tax provides approximately \$1.1M annually for roads. With these new funding sources available for roads and the current needs in the General Fund it was determined to not designate the 1% transfer specifically for roads in the 2026 Budget.

- To meet the Council's and Administration's priorities, this budget increases the transfer from the enterprise funds to the general fund from 11% to 12.5% of utility revenues.
- Anticipated Fee Increases: A business and rental dwelling license study is currently
 underway; the proposed budget assumes revenues will increase by \$100,000 for
 business licenses and \$100,000 for rental dwelling licenses. These fees have not been
 adjusted since 2011

Personnel Elements

Personnel Costs

To enhance the retention of existing employees and recruitment of new employees, the following personnel costs are included in the budget across all funds:

- Cost of living increase (2.5%)
- Merit increases (2.5%)
- Health insurance cost increases (6.7%, effective January 1, 2026)
- Career series advancements
- Market study adjustments All full-time positions were reviewed, and market adjustments were made to the grades of those positions that were 5% below the market.
- Sick leave buyout
- Utah retirement system costs
- Employee appreciation
- Employee recognition
- · Birth parent and adoption leave

Payroll Turnover

While not a payroll cost, fiscal year 2026 is the second year the Administration has factored in a common private sector practice of incorporating projected personnel turnover savings into the proposed general fund and library budgets. Each year, positions are vacated as employees leave the City. On average, 4% of the positions are vacant at any point in time. In the past, budget savings from vacancies have been used for other department needs, carried over to the next fiscal year for a specific purpose, or have dropped to fund balance. In the private sector, it is common for corporations to factor in turnover when budgeting to estimate future expenses more accurately. In addition, the Governmental Financial Officers Association is supportive of governmental entities factoring in vacancy adjustments when budgeting for payroll. Doing so provides a) a better estimate of costs, b) more transparency, c) the assurance that budgeted payroll expenses are spent as intended, d) and funding for other critical needs. Including turnover in the 2026 budget results in savings of \$2.1 million in the general fund.

Supplemental Requests

Each department/division had the opportunity to submit supplemental requests as part of the fiscal year 2026 budget process. These are requests for funds that have not been previously allocated to departments in the past. Requests totaled \$2,224,422, \$1,635,878 has been funded in fiscal year 2026 in the following departments:

Cell Phones 20, Guns & Ammo 30, Supplies 40, Victim Advocate wages 40. Total \$156, Fire Paramedic Training \$77, Personal Protective Turnouts 20, Radios 30, Software 8, Total \$135, Development Services 14, Property Clean-up Fund 15, My Hometown 19, Total \$48, Administrative Services - Recorder Elections Parks & Recreation \$50, Parks & Recreation Q Orchard, D Gateway & W Park Utilities \$42, Covey Center: Concession expenses \$20, Travel 6, Total 68.	
Cell Phones 20, Guns & Ammo 30, Supplies 40, Victim Advocate wages 40. Total \$156, Fire Paramedic Training \$77, Personal Protective Turnouts 20, Radios 30, Software 8, Total \$135, Development Services 14, Property Clean-up Fund 15, My Hometown 19, Total \$48, Administrative Services - Recorder Elections Elections \$50, Parks & Recreation Q Orchard, D Gateway & W Park Utilities \$42, Covey Center: Concession expenses \$20, Travel 6, Total 68.	
Guns & Ammo 30, Supplies 40, Victim Advocate wages 40. Total \$156, Fire Paramedic Training \$77, Personal Protective Turnouts 20, Radios 30, Software 8, Total \$135, Development Services 14, Property Clean-up Fund 15, My Hometown 19, Total \$48, Administrative Services - Recorder Elections Parks & Recreation Q Orchard, D Gateway & W Park Utilities \$42, Covey Center: Concession expenses \$20, Travel 6, Total 68.	\$1.750 September 1
Supplies 40, Victim Advocate wages 40, Total \$156, Fire Paramedic Training \$77, Personal Protective Turnouts 20, Radios 30, Software 8, Total \$135, Development Services Long-term Rental Data Gathering Service \$14, Property Clean-up Fund 15, My Hometown 19, Total \$48, Administrative Services - Recorder Elections \$50, Parks & Recreation \$42, Covey Center: Concession expenses \$20, Travel 6, Total 68.	20,900
Victim Advocate wages 40. Total \$156, Fire Paramedic Training \$77, Personal Protective Turnouts 20, Radios 30, Software 8, Total \$135, Development Services Long-term Rental Data Gathering Service \$14, Property Clean-up Fund 15, My Hometown 19, Total \$48, Administrative Services - Recorder Elections \$50, Parks & Recreation \$42, Covey Center: Concession expenses \$20, Travel 6, Total 68.	no 30,000
Total \$156, Fire Paramedic Training \$77, Personal Protective Turnouts 20, Radios 30, Software 8, Total \$135, Development Services Long-term Rental Data Gathering Service \$14, Property Clean-up Fund 15, My Hometown 19, Total \$48, Administrative Services - Recorder Elections \$50, Parks & Recreation \$50, Q Orchard, D Gateway & W Park Utilities \$42, Covey Center: Concession expenses \$20, Travel 6, Total 68.	40,000
Fire Paramedic Training \$77, Personal Protective Turnouts 20, Radios 30, Software 8, Total \$135, Development Services Long-term Rental Data Gathering Service \$14, Property Clean-up Fund 15, My Hometown 19, Total \$48, Administrative Services - Recorder Elections \$50, Parks & Recreation \$42, Covey Center: Concession expenses \$20, Travel 6, Total 68,	rate wages 40,837
Paramedic Training \$77, Personal Protective Turnouts 20, Radios 30, Software 8, Total \$135, Development Services Long-term Rental Data Gathering Service \$14, Property Clean-up Fund 15, My Hometown 19, Total \$48, Administrative Services - Recorder Elections \$50, Parks & Recreation Q Orchard, D Gateway & W Park Utilities \$42, Covey Center: Concession expenses \$20, Travel 6, Total 68.	\$156,737
Personal Protective Turnouts 20, Radios 30, Software 8, Total \$135, Development Services \$14, Long-term Rental Data Gathering Service \$14, Property Clean-up Fund 15, My Hometown 19, Total \$48, Administrative Services - Recorder Elections \$50, Parks & Recreation Q Orchard, D Gateway & W Park Utilities \$42, Covey Center: Concession expenses \$20, Travel 6, Total 68.	
Radios 30, Software 8, Total \$135, Development Services 5135, Long-term Rental Data Gathering Service \$14, Property Clean-up Fund 15, My Hometown 19, Total \$48, Administrative Services - Recorder Elections \$50, Parks & Recreation \$42, Covey Center. Concession expenses \$20, Travel 6, Total 68.	raining \$77,000
Software 8 Total \$135, Development Services \$135, Long-term Rental Data Gathering Service \$14, Property Clean-up Fund 15, My Hometown 19, Total \$48, Administrative Services - Recorder Elections \$50, Parks & Recreation \$50, Q Orchard, D Gateway & W Park Utilities \$42, Covey Center: Concession expenses \$20, Travel 6, Total 68.	tective Turnouts 20,000
Total \$135, Development Services 14, Long-term Rental Data Gathering Service \$14, Property Clean-up Fund 15, My Hometown 19, Total \$48, Administrative Services - Recorder Elections \$50, Parks & Recreation \$50, Q Orchard, D Gateway & W Park Utilities \$42, Covey Center: Concession expenses \$20, Travel 6, Total 68.	30,000
Development Services \$14, Long-term Rental Data Gathering Service \$14, Property Clean-up Fund 15, My Hometown 19, Total \$48, Administrative Services - Recorder Elections \$50, Parks & Recreation \$42, Covey Center. Concession expenses \$20, Travel 6, Total 68.	8,650
Long-term Rental Data Gathering Service	\$135,650
Long-term Rental Data Gathering Service	t Services
Property Clean-up Fund 15, My Hometown 19, Total \$48, Administrative Services - Recorder Elections \$50, Parks & Recreation \$42, Q Orchard, D Gateway & W Park Utilities \$42, Covey Center: Concession expenses \$20, Travel 6, Total 68.	를 보고 있다면 보다 보다 보다 보고 있다면 보고 있다면 보고 있다면 보고 있다면 보고 있다면 보고 있다면 보다 되었다면 보다 보고 있다면 보고 있다면 보고 있다면 보고 있다면 보다
My Hometown 19. Total \$48, Administrative Services - Recorder Elections \$50, Parks & Recreation Q Orchard, D Gateway & W Park Utilities \$42, Covey Center: Concession expenses \$20, Travel 6, Total 68.	
Total \$48, Administrative Services - Recorder \$50, Elections \$50, Parks & Recreation \$42, Q Orchard, D Gateway & W Park Utilities \$42, Covey Center: Concession expenses \$20, Travel 6, Total 68.	STATE OF THE PROPERTY OF THE P
Elections \$50, Parks & Recreation \$42, Q Orchard, D Gateway & W Park Utilities \$42, Covey Center: Concession expenses \$20, Travel 6, Total 68.	\$48,000
Elections \$50, Parks & Recreation \$42, Q Orchard, D Gateway & W Park Utilities \$42, Covey Center: Concession expenses \$20, Travel 6, Total 68.	e Services - Recorder
Q Orchard, D Gateway & W Park Utilities \$42, Covey Center: Concession expenses \$20, Travel 6.	\$50,000
Q Orchard, D Gateway & W Park Utilities \$42, Covey Center: Concession expenses \$20, Travel 6. Total 68.	reation
Covey Center: \$20, Concession expenses \$26, Travel 6, Total 68,	
Concession expenses \$20, Travel 6, Total 68.	
Travel 6. Total 68.	
Total 68.	6,000
[18] [18] [18] [18] [18] [18] [18] [18]	68,190
Energy	
The Control of the Co	ctrical Engineer \$214,601

Public Works - Wastewater

Operating impacts - new treatment plant \$486,000

Airport

 Operating cost increases
 \$476,700

 Enterprise funds
 1,177,301

 Total
 \$1.835,878

A number of the supplemental requests included a revenue component that offset all or a portion of the cost for the supplemental request.

Other Funded Items

- All the recommended vehicle replacements from the City Fleet Committee were funded.
- Currently, the Parks and Recreation Department sells the Triple Play season pass that provides access to amenities at the Recreation Center, Peaks Ice Arena, and the Timpanogos Golf Club. To meet the capital needs of these three facilities, beginning in fiscal year 2022, a funding mechanism was established in a new fund called the Recreation Facilities Capital Fund. Each year after the completion of the fiscal year, revenues will be compared with expenses at the Recreation Center to determine net income. The general fund, which the recreation center is part of, will contribute to the Recreation Facilities Capital Fund the first \$400,000 of net income. If net income for the Recreation Center exceeds \$400,000, the general fund will contribute half of the amount that exceeds \$400,000 to the Recreation Facilities Capital Fund. The other half will fall to the general fund balance. If fund balance at the Peaks Ice Arena or the Timpanogos Golf Club exceeds 25% of revenues, a transfer of the excess will be made to the Recreation Facilities Capital Fund.
- The general fund maintains a number of facilities. The Administration and the Municipal Council have a strong desire to have the funding necessary to adequately maintain the different facilities within the general fund so that it will be able to serve residents over the long term. Currently there is \$2.7 million set aside which is an adequate reserve for equipment replacement. The level of funding will be reviewed each year.
- The budget includes the full amount of funding from the Recreation, Arts, and Parks (RAP) Tax that was approved by the voters in November 2015 and is up for election this Fall.

Summary

Provo City has been recognized as a community of choice by recent national accolades and the citizen survey results. Our goal is to provide residents with the services they need in an efficient and transparent manner. The budget allows us to make difficult decisions and prioritize what items should be funded. The City continues to make dynamic decisions to reduce ongoing costs and to strengthen revenues. For fiscal year 2026, the Administration is proposing a balanced budget. During the fiscal year 2026 budget process, every effort has been made to make good financial decisions that consider both the short-term and long-term impacts.

We welcome and encourage your careful review of our recommended budget. We also welcome the input of our residents as we proceed through the process of adopting the City's annual budget. As always, our staff is at your disposal to respond to questions and assist in any way the Municipal Council would like over the next several weeks. We believe that you will find this budget responsive to your concerns and aspirations, and forward-thinking as we plan together for the future of the Provo community.

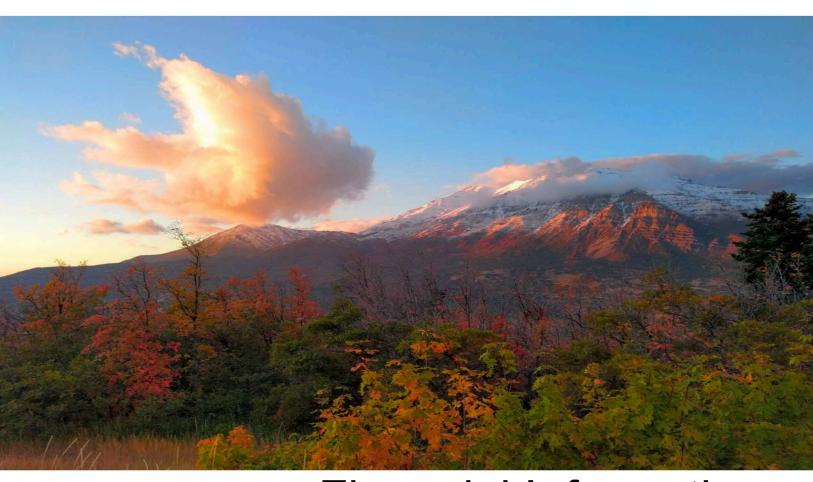
Sincerely,

John Borget

Director of Administrative Services

Functional Unit Matrix

Departments (Functional Units)				Hice	ative		ent			č.		rks				۲
	led		es	s Os	istr	_ 5	es			& R	s	No	_	L	ner	ebai
	Municipal	Legal	General	Mayor's Office	Administrative Services	Human Resources	Development Services	Fire	Police	Parks & Rec.	Power	Public Works	Airport	Library	Customer Service	Non Depart.
GOVERNMENTAL FU		_	0 0,	_	7 5.		_ ,	-	_	-		_	_	_	0 0,	
General Fund	Х	X	Х	Х	X	Х	Х	Х	X	Х		Х				
ENTERPRISE FUNDS		Λ	Λ	Λ	A	Λ	^	Λ	Λ	Λ.		Λ				
Airport													Х			
Golf Course		1								Х						
Peaks Ice Arena										X						
Power											Х					
Sanitation		1									- / /	Х				
Wastewater												Х				
Water												χ				
Utility Transportation		17										Х				
SPECIAL REVENUE F	UNDS															
Justice Court					X											
Emergency Response								Х								
Library														Х		
Covey Center										Х						
Cemetery Perpetuity										Х						
Cemetery Plots										Х						
CDBG							Х									
Rental Rehabilitation							Х									
Home Consortium							Х									
Special Purpose Grants							Х									
CAPITAL IMPROVEM	ENT F	ROJE	CT (CI	P) FUI	NDS		<u> </u>			18						
General CIP																Х
Legacy CIP																χ
B&C CIP												Х				
Engineering CIP												Х				
Parks CIP										Х						
Econ. Development CIP	1						Х									
INTERNAL SERVICE	FUND.	S														
Employee Benefits																X
Insurance & Claims																X
Facility Services					Χ											
Computer Replacement	t															Х
Vehicle Maintenance												Х				
Vehicle Replacement												χ				
Telecom																Х
Customer Service															X	
DEBT SERVICE FUND	S															
Debt Service																Х
ERP Debt Service																Х
Telecom Debt Service																Х



Financial Information

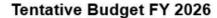


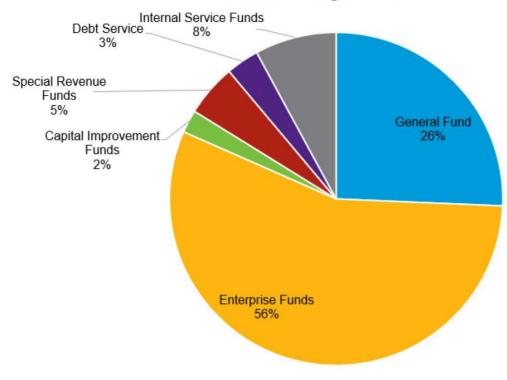
	oted Budget by Fu			Change in French
Revenue	Transfer In	Expenditures	Transfer Out	Change in Fund Balance
\$ 72 162 935	\$ 16 907 704	\$ (81 593 223)	\$ (7.477.416)	CONTRACTOR MANAGEMENTS
<u> </u>	<u> </u>	<u> </u>	(1,111,110)	
8 001 580	1 000 000	(25 285 903)		(16,284,323)
	1,000,000			(18,088,143)
	60.882			54,429
				04,423
	_			(972,206)
				(372,200)
				(160,504)
		The second secon		
		CONTRACTOR		(36,924,244)
155,642,030	1,060,662	(175,755,262)	(15,675,954)	(30,324,244)
440.000	4 005 000	(0 FOF 000)		(740 444)
Season Action of the	1,665,889			(749,111)
	- 54 000			760,908
				397,925
	-	-	-	547,882
	4 005 005	(4 400 000)	-	70,000
3,217,927	1,825,895	(1,429,200)		3,614,622
				(240,000)
8,565,809	3,542,784	(6,416,367)	(1,290,000)	4,402,226
		(1,524,834)	21	-
	310,000		(169,033)	180,967
				48,500
	1,704,813			-
1,434,543	308,619	(1,743,162)		-
5,334,104		(5,334,104)		
532,560	-			517,560
2,635,899	201,457	(3,024,295)	(70,000)	(256,939)
15,097,630	3,022,712	(17,391,221)	(239,033)	490,088
280,000	-	(3,220,810)	<u>=</u> 1	(2,940,810)
	169,033	(169,033)	-	-
7,688,706	•	(7,696,706)	(<u>F</u>	(8,000)
7,968,706	169,033	(11,086,549)		(2,948,810)
10.				
	_	_	_	_
3 545 601	_	(4 228 672)	21	(683,071)
				3,230
				(277,034)
	1,002,404			(6,894)
	_			(545,608)
	-	i i i i i i i i i i i i i i i i i i i		(0.10,000)
	_			49,679
	·			(1,459,698)
	-			
<u>\$ 262,359,864</u>	φ 25,755,609	<u>\$ (319,675,508)</u>	φ (24,880,403)	\$ (36,440,438)
0 101 000		VC 000 400	(7.10.750)	/100 100
		The second secon	(743,750)	(462,186)
1 /67 471		(1,488,791)	 //	263,530
1,752,321 290,603,185	25,755,609	(327,373,735)	(25,624,153)	(36,639,094)
	\$ 72,162,935 8,001,580 82,620,506 1,936,004 2,340,000 7,368,000 2,925,000 27,777,000 20,674,000 153,642,090 110,000 4,220,000 400,000 547,882 70,000 3,217,927 - 8,565,809 1,027,011 40,000 458,500 3,635,013 1,434,543 5,334,104 532,560 2,635,899 15,097,630 280,000 - 7,688,706	\$ 72,162,935 \$ 16,907,704 8,001,580	\$ 72,162,935 \$ 16,907,704 \$ (81,593,223) 8,001,580	\$ 72,162,935 \$ 16,907,704 \$ (81,593,223) \$ (7,477,416) 8,001,580 1,000,000 (25,285,903) - 82,620,506 - (91,244,320) (9,464,329) 1,936,004 60,882 (1,942,457) - 2,340,000 - (2,340,000) - (2,925,000) - (2,925,000) - (2,925,000) - (2,925,000) 27,777,000 - (24,687,504) (3,250,000) 20,674,000 - (19,861,997) (2,285,500) 153,642,090 1,060,882 (175,753,262) (15,873,954) 110,000 1,665,889 (2,525,000) - (10,9861,997) (2,285,500) 4,220,000 - (2,409,092) (1,050,000) 400,000 51,000 (53,075) - (2,409,092) (1,050,000) 547,882 (24,000) - (24,000) 3,217,927 1,825,895 (1,429,200) - (2,400,000) 40,000 310,000 - (2,409,092) (1,050,000) 1,027,011 497,823 (1,524,834) - (240,000) 40,000 310,000 - (169,033) 458,500 - (410,000) - (169,033) 458,500 - (410,000) - (169,033) 1,434,543 308,619 (1,743,162) - (5,334,104) - (5,3

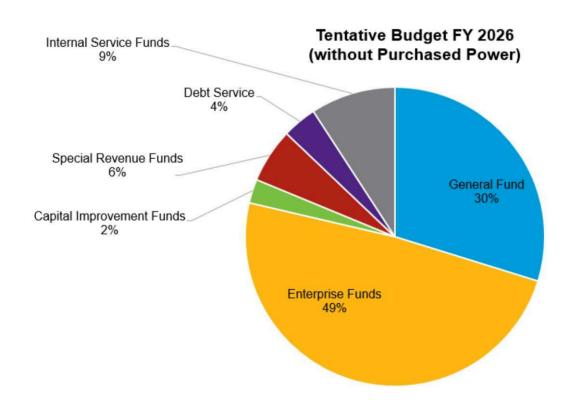
*Storm Drain and the Redevelopment Agency are separate legal entities outside of the Provo City organization and consequently have individual budgets that are approved separately.

All Funds Summary	Actual FY 2022	Actual FY 2023	Actual FY 2024	Original Budget FY 2025	Adjusted Budget FY 2025	Adopted Budget FY 2026	
Utility Sales	\$ 112.901.308	\$ 123.705.589	\$ 123.653.693	\$ 122.230.034	\$ 121,770,601	\$ 127,975,912	
Sales Tax	23,865,184	27,765,087	27,552,358	29,778,533	28,473,316	26,631,797	
Chargeback	12,317,871	8,169,047	8,920,378	20,952,851	20,472,208	22,097,030	
Property Tax	19,560,124	17,811,851	19,550,139	20,060,088	19,661,315	20,195,864	
Recreation, Arts & Parks (RAP)	1,647,562	2,012,720	1,963,326	2,275,212	2,007,810	1,825,895	
Franchise Fee	10,096,367	11,767,134	11,874,683	11,424,131	12,048,570	12,349,000	
Fees	20,771,136	26,799,808	30,493,040	30,860,488	28,757,437	33,469,421	
Grants	18,862,105	4,894,064	45,641,076	51,101,844	186,484,200	8,209,411	
Telecom Debt Charge	3,494,632	3,500,000		3,575,000			
B&C Roads	4,154,904	4,399,293	4,524,097	4,200,000	4,300,000	4,700,000	
Fines	520,741	587,514	623,532	666,187	720,713	750,000	
Miscellaneous	22,182,304	24,981,755	37,411,030	19,980,222	12,876,924	10,484,743	
Other Tax	3,743,518	3,861,366	4,169,986	3,863,229	4,671,984	4,576,000	
License	470,276	453,580	656,797	615,000	1,005,676	1,077,000	
Principal/Interest Income	1,335,354	10,128,373	10,654,918	4,256,751	6,715,219	6,071,248	
Land Sales	S -	-	.=0	-	.=		
Loan/Bond Proceeds	10,398	33,056,290	9,170	7,800,000	46,386,000	2,148,000	
Transfer In	29,671,082	58,680,487	30,501,442	29,793,532	27,076,034	25,554,152	
Total Revenue & Transfer In	285,604,866	362,573,958	358,199,664	363,433,102	523,428,008	308,115,473	
Expenditures & Transfer Out							
General Fund	77,247,855	115,097,181	87,876,285	85,304,925	95,025,797	89,070,639	
Enterprise Funds	161,275,194	179,117,269	213,666,883	214,498,849	342,383,515	191,627,216	
Capital Improvement Funds	41,435,137	37,066,982	40,377,205	19.892.364	53,836,608	7,706,367	
Special Revenue Funds	11,490,630	13,434,523	16,244,057	16,360,172	30,044,241	17,630,254	
Debt Service	13,293,958	13,212,445	11,541,847	11,856,468	11,549,921	11,086,549	
Internal Service Funds	18,677,136	18,920,510	26,534,512	23,326,910	38,498,421	27,434,887	
Total Expenditures & Transfer Out	323,419,910	376,848,911	396,240,789	371,239,688	571,338,503	344,555,911	
Net Change in Fund Balance	\$ (37,815,044)	\$ (14,274,953)	\$ (38,041,125)	\$ (7,806,586)	\$ (47.910,496)	\$ (36,440,438)	

Total expenses above include the cost of purchased power from Utah Municipal Power Agency, which is included in the Enterprise Funds total. Total expenses are compared both with the purchased power cost and without the purchased power cost.







Personnel Totals by Department (Full-Time Equivalents)

Department	Division	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Difference
Parks & Recreation	Parks & Recreation	156.8	156.9	158.4	166.1	162.3	164.8	163.3	167.8	169.0	168.6	162.7	(5.9)
Police	Police	168.5	172.0	174.7	150.5	156.5	155.0	157.2	159.2	162.2	165.1	162.8	(2.3)
Fire	Fire	80.0	80.0	83.0	83.0	83.0	84.0	84.5	85.4	87.9	88.5	88.5	-
	Development Services	24.3	27.3	26.3	26.0	27.0	30.5	37.6	36.9	37.7	36.2	36.2	
Public Works	Engineering	18.5	19.1	19.1	19.6	19.6	18.0	20.5	20.5	20.5	20.5	19.7	(0.8)
Admin. Services	Information Systems	16.3	16.0	16.0	16.4	19.4	18.2	18.2	19.7	20.7	20.7	20.7	- (0.0)
Public Works	Streets	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.4	0.4
Legal	Legal	13.3	13.3	14.0	14.0	14.0	13.5	14.8	14.1	14.1	14.4	14.4	-
Mayor's Office	Mayor's Office	11.6	11.4	12.4	10.4	10.4	11.3	11.3	11.6	11.6	11.5	9.8	(1.7)
Municipal Council	Municipal Council	8.3	8.3	8.8	8.8	8.8	8.6	8.7	8.7	9.6	10.1	10.1	-
Human Resources	Human Resources	8.5	8.5	8.5	8.5	7.5	7.6	7.6	7.6	7.6	7.6	7.6	-
Admin. Services	Finance	9.5	8.0	8.0	9.0	7.0	8.5	8.5	7.5	7.5	7.5	7.5	-
Development Services	Economic Development	4.0	4.0	4.0	3.0	3.0	1.0	2.0	2.0	2.0	2.0	2.0	-
Admin. Services	Recorder	1.0	1.0	1.6	1.6	1.6	1.4	1.4	1.4	1.4	1.0	1.0	
	General Fund Total	535.4	541.8	550.8	533.0	536.1	538.4	551.7	558.4	567.8	569.7	559.4	(10.2)
Energy	Energy	66.1	66.6	69.1	69.1	69.8	66.5	68.0	68.0	65.0	65.1	69.0	3.9
Library	Library	57.8	61.0	57.7	59.1	59.2	58.8	58.7	59.1	58.5	59.0	57.9	(1.1)
Public Works	Water	36.6	36.6	35.1	36.1	36.6	39.0	39.0	39.1	39.1	39.1	31.6	(7.5)
Public Works	Wastewater	28.3	28.3	29.1	31.1	34.9	33.9	34.4	36.0	38.0	36.8	40.8	3.97
Parks & Recreation	Golf	7.7	12.2	12.2	13.2	13.2	15.1	16.1	16.1	16.1	16.1	16.1	120
Fire	Emergency Response	5.0	4.0	4.0	27.0	26.0	25.2	28.3	27.8	43.5	43.5	43.4	(0.1)
Customer Service	Customer Service	29.5	30.2	29.7	35.1	37.6	25.0	25.1	25.2	26.3	25.3	25.3	-
Public Works	Sanitation	16.6	16.6	19.4	21.4	21.4	21.4	21.0	22.0	22.0	21.3	21.7	0.4
Parks & Recreation	Peaks Ice Arena			-	14.5	14.5	14.5	14.5	17.3	17.3	17.3	17.3	-
Airport	Airport	4.2	4.2	4.2	4.2	5.2	6.2	6.2	14.2	14.2	18.9	23.9	5.0
Parks & Recreation	Covey Center	15.3	15.3	15.3	15.3	15.3	15.3	11.5	12.8	14.3	16.3	16.3	-
Public Works	Vehicle Maintenance	8.0	8.0	8.0	8.0	9.0	9.0	10.3	11.9	11.9	11.9	12.2	0.2
Admin. Services	Justice Court	11.5	11.5	9.5	9.5	9.5	9.0	10.0	10.0	10.0	10.0	10.0	120
Admin. Services	Facilities	8.0	8.0	8.0	8.0	8.0	7.5	7.5	7.5	7.5	7.5	7.5	-
Development Services	CDBG		-	-	s=	5.0	6.0	4.0	4.0	4.0	4.0	3.2	(0.8)
Legal	Insurance/Claims	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	-
Human Resources	Employee Benefits	0.7	0.7	0.7	0.7	1.0	1.0	1.0	1.0	1.0	1.0	1.0	-
	Non General Fund Total	296.1	304.0	302.9	353.2	367.2	354.4	356.4	372.9	389.7	394.1	398.1	4.0
	Total	831.5	845.8	853.7	886.1	903.3	892.9	908.0	931.3	957.5	963.8	957.5	(6.3)
		831.5	845.8	853.7	886.1	903.3	892.9	908.0	024.2	957.5	062.0	957.5	(6.2)

Full-Time Equivalent Changes—Explanation

The number of Full-Time Equivalent (FTE) employees experienced a net decrease of 6.21 FTEs in the FY 2026 budget. This is due to the following factors:

- New positions were added during FY 2025 through Council appropriation requests.
- Supplemental requests approved during the FY 2026 budget process.
- · Eliminated positions in the FY 2026 budget.
- Small adjustments to seasonal or part-time hours based on actuals.

FTE Changes to General Fund

	Net Changes in							
	Full-Time							
Division	Equivalents (FTE)	Explanation						
		-2.85 FTE: Moved Arboriculture employees to Energy fund mid-FY2025						
		-0.50 FTE: Part-time coordinator position removed						
		-3.76 FTE: Parks seasonal laborer hours reduced						
		+0.63 FTE: Epic Sports park seasonal laborer hours added						
Parks	-5.92	+0.56 FTE: Rec program coordinator position added						
		-1.38 FTE: Eliminated part-time quarter master position						
		-0.50 FTE: Eliminated part-time position						
		-0.50 FTE: Reduced a full-time position's percent allocation to 50% in anticipation of a retirement and freezing this						
		positon half-way through the fiscal year						
Police	-2.25	+0.13 FTE: Covered portion of wages/benefits for two victim advocates previously 100% paid for by VOCA grant						
		-1.00 FTE: Eliminated City Engineer Position						
Engineering	-0.80	+0.20 FTE: Net impact of Public Works' position reallocation						
Streets	0.41	+0.41 FTE: Net impact of Public Works' position reallocation						
		+0.72 FTE: Eliminated intern position						
		-0.53 FTE: Eliminated part-time Media Services Specialist position						
Mayor's Office	-1.70	-0.41 FTE: Eliminated part-time management analyst position						

FTE Changes to Other Funds

<u>.</u>	Net Changes in Full-Time	
Division	Equivalents (FTE)	Explanation
		+2.85 FTE: Aboriculture employees from Parks moved to Energy mid-FY2025
		+0.15 FTE: Forestry seasonal positions converted to one full-time position
Energy	3.92	+0.92 FTE: Supplemental for senior systems engineer position approved for cross-training purposes
Library	-1.10	-1.10 FTE: Two part-time page positions eliminated
		-5.44 FTE: Net impact of Public Works' positon reallocation
		-1.27 FTE: Seasonal intern positions eliminated
Water	-7.51	-0.80 FTE: Part-time hours reduced
100		+4.47 FTE: Net impact of Public Works' position reallocation
Wastewater	3.97	-0.50 FTE: Reduced part-time hours for apprenctice wastwewater collections operator
Sanitation	0.40	+0.40 FTE: Net impact of Public Works' position reallocation
		+2.00 FTE: Airport operations specialists approved mid-year FY2025
		+1.92 FTE: Increased part-time hours for operations inspectors mid-year FY2025
		+0.85 FTE: Increased part-time hours for office specialists mid-year FY2025
Airport	4.97	+0.20 FTE: Net impact of Public Works' position reallocation
Fleet	0.20	+0.20 FTE: Net impact of Public Works' position reallocation
CDBG	-0.80	-0.80 FTE: CDBG position converted to RDA director, which will be 80% funded by Tax Increment fund in the RDA.

General Fund Information

The General Fund is the primary fund for the City. This fund is used to account for all financial resources not accounted for in other funds. The departments/divisions included in the General Fund are the Municipal Council, Mayor's Office & Media, Human Resources, Administrative Services (Finance, Cybersecurity, Information Systems, Recorder), Development Services, General Services, Fire, Police, Parks and Recreation, Engineering, and Streets.

Revenue

Revenue for the City can be classified into three major sources: taxes, transfers in, and fees. Taxes consist of sales tax, property tax, and road tax. Fees include inspection fees, franchise fees, user fees, parks fees, business licenses, rental dwelling licenses, and other fees. Transfers in include transfers from the enterprise funds. Other sources of revenue include intergovernmental revenues, grants, interest income, land sales, and other miscellaneous revenue. Revenue projections are done using trend analysis for those revenues that are not flat. Trend analysis generally includes a ten-year review of revenues received.

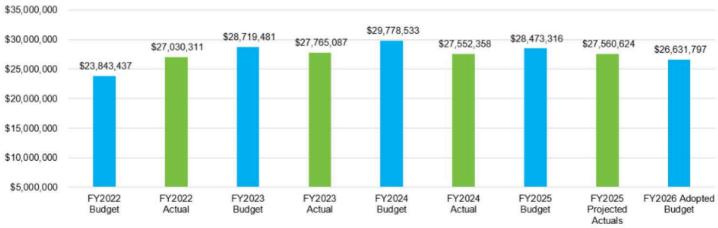
Taxes

Sales Tax

The largest source of revenue (30%) for the General Fund is sales tax. Sales tax for FY 2026 is budgeted at \$26.63 million, a 6% decrease from the FY 2025 budget. The projected decrease is based on sales tax revenues received in FY 2025. The decrease is a reflection of the economy slowing nationally, across the state and locally.

General Fund Revenue Summary	Actual FY 2022	Actual FY 2023	Actual FY 2024	Original Budget FY 2025	Adjusted Budget FY 2025	Adopted Budget FY 2026
Sales Tax	\$ 27,030,311	\$ 27,765,087	\$ 27,552,358	\$ 28,473,316	\$ 28,473,316	\$ 26,631,797
Transfer In	13,766,250	13,843,301	14,257,028	15,690,855	15,690,855	16,907,704
Fees	11,237,074	11,914,147	11,579,987	11,780,166	11,780,166	12,794,473
Franchise Fees	10,605,350	11,767,134	11,874,683	12,048,570	12,048,570	12,349,000
Other Revenue	6,406,843	6,674,142	8,831,056	8,585,018	8,585,018	8,654,111
Property Tax	5,574,559	5,644,227	6,297,551	6,218,157	6,218,157	7,033,554
Road Tax	4,214,301	4,399,293	4,524,097	4,300,000	4,300,000	4,700,000
Total Rev & Trans. In	\$ 78,834,688	\$ 82,007,330	\$ 84,916,760	\$ 87,096,082	\$ 87,096,082	\$ 89,070,639



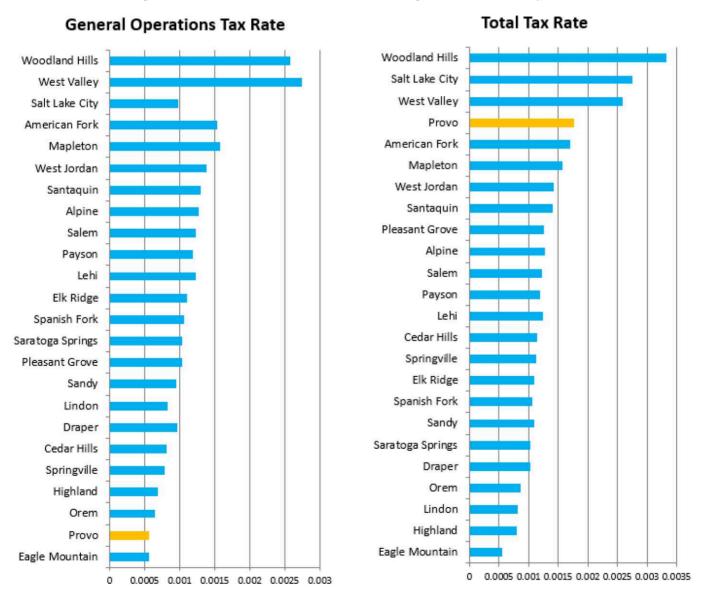


Property Tax

Property tax is the second largest source of *tax* revenue for Provo City. The City has three separate property tax levies that are imposed—general operations, library, and debt service. The general operations levy assists in paying for public safety, parks & recreation, and other General Fund operations. The library levy pays for the operations of the Provo City Library. The debt service levy pays the principal and interest on the General Obligation bonds that Provo City has outstanding. Detail about the bonds outstanding are included in the Debt Service section of this book. The rates and charts below are the certified 2024 rates and will be updated once the Council determines whether to pursue a rate increase in FY26.

Levy	Rate
General Operations	0.000509
Bond Obligations	0.000691
Library Operations	0.000399
Total Property Tax Rate	0.001599

Below is a comparison of property tax rates, total and only general operations, for all cities in Utah County and comparable cities in surrounding counties. The data came from taxrates.utah.gov for the 2023 tax year.



The total Property Tax budget includes ad valorem taxes and motor vehicle tax collections, which are *not* included in the City's total Property Tax levy.

Other Taxes

Other taxes included in the FY 2026 budget are the lodging tax, county option highway transit tax, county public transit tax, and the B&C Road taxes. The lodging tax pays for General Fund functions, the 1/4 cent sales tax is designated for transportation, and the Road Tax pays for road maintenance throughout Provo City. The B&C Road Tax is received in the General Fund, and a transfer is done to the B&C Capital Improvement Fund to pay for these expenses.

Transfers In

Transfers In account for 19% of the total revenue in for the General Fund. Enterprise funds transfer 12.5% of their utility sales to the General Fund for general operations within the City.

Fees

Franchise Fees

Franchise fees account for 14% of the total General Fund revenue and transfers in. State law authorizes cities to collect up to 6% on utilities operating within city boundaries. In FY 2026, there is a budgeted increase in franchise fee revenue of 2.5%.

Other Fees

The other fees account for 14% of the total General Fund revenue and transfers in aggregate, but each fee individually is a smaller percentage of the total revenue. This revenue includes fees generated by the Development Services Department (building permits, planning and zoning fees, inspection fees, and other fees pertaining to building), fees generated by the Parks and Recreation Department (recreation center fees, sports participation fees, etc.), and fees generated by the Public Safety Departments (ambulance fees, commuting fees, etc.).

Other Revenue

Other revenue accounts for 10% of the total revenue and transfers in for the General Fund. This category includes grant and intergovernmental revenue, land sales, interest income, other tax, and miscellaneous revenue.

Expenses

The FY 2026 General Fund budget presents a balanced budget. Expenses are analyzed each fiscal year by the Finance Division and reviewed by the department directors. The largest expense in the General Fund is personnel (salaries and benefits).

Budget Highlights

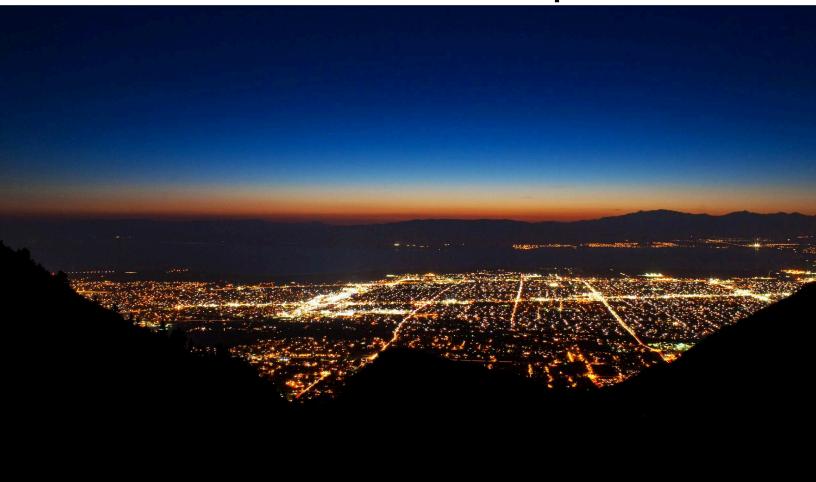
- Personnel expenses increased due to a 2.5 percent cost of living adjustment, 2.5 percent merit increase, market study adjustments, and a 6.7 percent increase in medical insurance for the last six months of the fiscal year.
- Overhead expenses include costs for employee benefits, insurance and claims, vehicle replacement, vehicle fuel and repairs, utility charges, and facility maintenance charges.
- Incorporated projected personnel turnover savings.
- The increase in Operations in the adjusted FY 2025 budget is largely due to prior year carryovers and appropriations.

General Fund Summary	Actual FY 2022		Actual FY 2023		Actual FY 2024		Original Budget FY 2025	Adjusted Budget FY 2025		Adopted Budget FY 2026		
Revenues												
Sales Tax	S	27,030,311	\$	27.765.087	\$	27,552,358	\$	28,473,316	\$	28,473,316	\$	26,631,797
Franchise Fees		10.605.350	Ψ	11,767,134	Ψ	11.874.683	Ψ	12,048,570	Ψ	12.048.570	Ψ	12.349.000
Fees		11,237,074		11,914,147		11,579,987		11,780,166		11,780,166		12,794,473
Property Tax		5.574.559		5.644.227		6.297.551		6.218.157		6.218.157		7.033.554
RAP Tax		1,943,033		2,012,720		1,963,326		2,007,810		2,007,810		1,825,895
B&C Roads		4,214,301		4,399,293		4.524.097		4,300,000		4,300,000		4,700,000
Chargeback		4,214,001		4,000,200		4,024,007		1.243.629		1,243,629		1,399,291
CALL MAN CONTROL OF THE CONTROL OF T		405.000				-		UPSERVACE RESERVA				
License		465,800		453,580		656,797		1,005,676		1,005,676		1,077,000
Intergovernmental		1,585,602		128,198		920,005		761,494		761,494		816,056
Fines		588,466		587,514		623,532		720,713		720,713		750,000
Miscellaneous		663,758		1,202,821		2,441,859		677,739		677,739		699,869
Other Tax		1,001,787		1,307,212		1,087,218		1,076,000		1,076,000		1,036,000
Interest Income		158,396		982,097		1,138,320		1,091,957		1,091,957		1,050,000
Land Sales						-	12	•		100	_	-
Total Revenue		65,068,438		68,164,029		70,659,732		71,405,227		71,405,227		72,162,935
Transfer In												
Transfer from Energy		7,856,770		7,960,696		7,797,278		7,945,311		7,945,311		9,464,329
Transfer from Water		1,556,116		1,782,563		1,785,660		1,872,640		1,872,640		2,285,500
Transfer from Wastewater		2,543,367		2,691,882		2,795,758		2,794,000		2,794,000		3,250,000
Transfer from Sanitation		689,094		713,922		771,155		765,160		765,160		874,125
Transfer from Storm Drain		635,412		644,238		651,519		647,900		647,900		743,750
Transfer from Justice Court		-		-		-		-		-		-
Transfer from ERP Debt Service		435,491		. 		315,000		-		155		(CT
Transfers from Engineering		50,000		50,000		50,000		50,000		50,000		50,000
Transfers from Debt Service		74		1=1		<u>=</u>		315,000		315,000		-
Transfer from Airport				5 = 0		×		-		-		-
Transfer from Legacy		1.5		-		90,658		1,300,844		1,300,844		240,000
Total Transfers In		13,766,250		13,843,301		14,257,028		15,690,855		15.690.855		16,907,704
Total Revenues & Transfer In		78,834,688	-	82,007,330	-	84,916,760	-	87,096,082	-	87,096,082	_	89,070,639
Expenditures		70,004,000	_	02,007,000	-	04,010,700	-	01,000,002		01,000,002		00,010,000
Police	\$	20.154.479	\$	22,159,331	\$	23.845.298	\$	25,201,547	\$	25.300.623		26,280,177
Parks	ų.	11,323,644	Ψ	12,439,008	Ψ	13,270,023	Ψ	14,923,927	Ψ	14,911,575		15,015,019
Fire		12,362,302		12,956,779		15,608,996		15,086,389		16,194,327		15,691,705
Information Systems		4,225,957		4,972,317		5,361,338		5.511.697		5,511,700		5,650,390
Streets		2,257,909		2,886,304		2,670,287		2,855,441		2,871,431		3,034,111
Engineering		1,961,952		2,365,425		3,213,591		2.722.997		2.722.997		2,467,687
General Services		764,778		1,762,172		835,924		(1,723,807)		2,209,004		(732,972
Legal		1,695,943		1,860,170		1,981,136		2,212,780		2,212,783		2,269,463
Recorder		305.022		123,427		301,172		239,476		239,477		293.915
Finance		1,271,831		1,234,001		1,177,552		1,299,814		1,324,827		1.394.567
Mayor's Office & Media		1,918,255		2,140,059		2,052,896		2,157,390		2,157,390		2,170,244
Human Resources		869,075		902,047		1,029,595		1,101,726		1,101,728		1,134,509
Municipal Council		1,012,865		1,090,644		1,237,706		1,409,667		1,499,197		1,534,260
Development Services		3,692,560		3,547,017		3,983,814		4,523,483		4,720,860		4,718,324
Economic Development		617,968		717,136		849,628		654,906		838,605		671,823
Total Expenditures	S	64,434,540	\$	71,155,837	\$	77,418,955	\$	78,177,433	\$	83.816.524	\$	81,593,223

General Fund Summary (cont.)	Actual FY 2022	Actual FY 2023	Actual FY 2024	Original Budget FY 2025	Adjusted Budget FY 2025	Adopted Budget FY 2026	
Transfer to Airport	\$ 733,236	\$ 1,451,448	\$ 665,325	\$ -	\$ 650,124	\$ -	
Transfer to Covey Center	398,077	492,150	502,191	561,552	561,552	497,823	
Transfer to B&C Roads	3,163,734	2,782,401	3,108,480	2,719,560	2,719,560	1,665,889	
Transfer to Customer Service	75,000	101,470	78,917	63,844	63,844		
Transfer to ERP Debt Service	803,087	235,138	235,138	235,138	235,138	-	
Transfer to General CIP	160,663	51,000	51,000	51,000	151,000	51,000	
Transfer to Golf		305,882	60,882	60,882	60,882	60,882	
Transfer to Insurance & Claims	-	-	-	-	1,000,000	-	
Transfer to Justice Court	276,963	684,545	614,926	434,727	434,727	308,619	
Transfer to Parks and Rec CIP	1,943,033	7,886,265	2,420,961	2,007,810	2,483,686	1,825,895	
Transfer to Vehicle Replacement		· ·	504,766	504,766	504,766	1,052,494	
Transfer to Facilities	247,611	481,534	645,136	597,605	597,605		
Transfer to Emergency Response	1,768,734	1,941,849	1,274,636	1,371,765	1,371,765	1,704,813	
Transfer to Legacy Fund		4,500,000	_	-	-	-	
Transfer to Econ Dev CIP		-	-		:-		
Transfer to Cemetery Perpetuity	162,179	312,556	294,972	310,000	310,000	310,000	
Transfer to CDBG	42,841	_	-			_	
Transfer to Energy	200,000	-	-	a e r	-	SE:	
Transfer to Water	-	19,715,106	-	-	64,624		
Transfer to Wastewater	-	3,000,000	-	-	-		
Total Transfers Out	9,975,158	43,941,344	10,457,330	8,918,649	11,209,273	7,477,416	
Total Exp. & Trans. Out	74,409,698	115,097,181	87,876,285	87,096,082	95,025,797	89,070,639	



General Fund Departments



Municipal Council

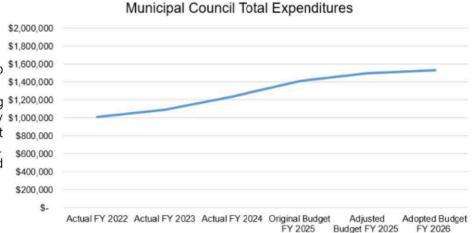
Municipal Council	Act	ual FY 2022	Actual	FY 2023	Acti	ual FY 2024	Origin	nal Budget FY 2025	Adjust	ed Budget FY 2025	Adopt	ed Budget FY 2026
Revenue												
Miscellaneous	\$		\$	-	\$		\$		\$		\$	-:
Total Revenue		-										æn.
Expense												
Council Administration		473,388		543,110		548,919		598,636		623,636		615,369
Council Legislation		436,022		442,111		534,867		605,731		605,730		722,845
Council Communication		102,695		92,960		128,754		143,950		153,951		134,697
Council Programs		760		12,463		25,166		61,350		115,880		61,350
Total Expenditures	\$	1,012,865	\$	1,090,644	\$	1,237,706	\$	1,409,667	\$	1,499,197	\$	1,534,260

Department Function

• The Municipal Council is the legislative branch and policy making body of Provo City. The Council, through the adoption of ordinances and resolutions, establishes laws, sets policy, oversees the budget, provides opinion on the administrative branch's execution of the law, and approves long-term contracts and commitments of City resources. The Council annually supervises the independent financial audit and performance audits of the City's affairs. Council staff provides policy analysis, legal counsel, and administrative support for the Council's legislative activities and provides the public with access to the Provo City ordinances, resolutions, agendas, minutes, and adopted policies. In addition, an extensive volunteer Neighborhood Program is administered through the Council Office.



- The council has reduced travel to remain within Utah.
- The Council Office has been working \$1,200,000 with departments to find current city \$1,000,000 fees that are not providing full cost recovery and are being subsidized. (E.g., Rental dwelling license and business license fees.)



				Annual	Totals	
Priority	Goal	Performance Measure	2024	202	2026	
	*100	200	Actual	Current	Target	Target
Responsible Government	Agenda Publishing	Publish Council Meeitng agendas in advance of requirement	100%	100%	100%	100%
Responsible Government	Miniutes Posting	Post Work Meeting Minutes in accordance with deadline	90%	100%	100%	100%
Responsible Government	Improve retention and recruitment of employees	Approve merit increase for Provo City employees	2.5%	2.5%	2.5%	2.5%
Community	Engage more citizens in the Neighborhood District Program	Appoint two residents from each neighborhood to their respective Neighborhood District Board	34	65	68	68

Legal Department

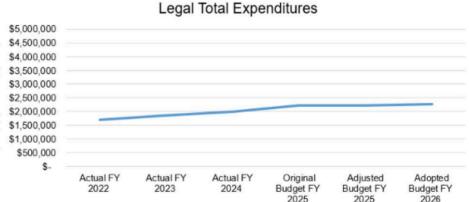
Legal	Actual FY 2022	Actual FY 2023	Actual FY 2024	Original Budget FY 2025	Adjusted Budget FY 2025	Adopted Budget FY 2026
Revenue						
Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	13,657	6,988	3,019	-		
Total Revenue	13,657	6,988	3,019			
Expense						
Legal Administration	567,771	464,126	403,478	431,694	431,695	458,667
Legal Services - Executive	317,276	262,142	311,640	417,793	417,795	378,601
Legal Services - Legislative	172,022	189,538	230,502	236,833	236,833	247,495
Criminal Prosecution	384,137	592,049	653,471	701,279	701,278	777,322
Litigation & Risk Management	124,812	185,215	247,970	252,074	252,074	253,056
Code Enforcement	129,925	167,100	134,075	173,107	173,108	154,322
Total Expenditures	\$ 1,695,943	\$ 1,860,170	\$ 1,981,136	\$ 2,212,780	\$ 2,212,783	\$ 2,269,463

Department Function

The City Attorney's Office provides Provo City with a broad range of legal services. It is responsible for the City's
legal affairs, which includes serving as the legal advisor to the Mayor, Municipal Council, City departments, agencies, and boards and commissions. The office is governed by state statutes and City ordinances. It has the following divisions: Legal Services; Claims, Litigation, Risk Management & Safety Division; and Criminal Prosecution.

FY2026 Department Efficiencies

- Revamped both our claims processes and our code enforcements processes in order to reduce time spent on these cases and handle them more efficiently and effectively.
 \$5,000,000
 \$4,500,000
 \$4,000,000
 \$3,500,000
 \$3,000,000
- Tested an Al legal research program and applied for an Innovation Grant to fund use of the program to allow more timely provision of work product without increasing staff.
 \$2,500,000 \$2,000,000 \$1,500,000 \$1,000,000 \$1,000,000 \$5



			Annual Totals					
Priority	Goal	Performance Measure	2024	20	2026			
			Actual	Current	Target	Target		
	Provide Exceptional Legal Services in a Responsible	Turnover Rate (# of attorneys leaving)	10%	0%	<15%	<15%		
Responsible Government	and Efficient Manner through Education and Retention of Legal Professionals	# of Continuing Legal Education Hours	217.25	70	120	120		
	Support Citywide Values And Missions Through Interdisciplinary Training	# of Hours of Cross-Training	148	68	120	120		

General Services

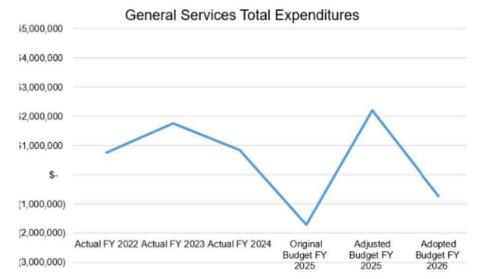
General Services Actual FY 2022		Actual FY 2023 Actual FY 2024		Original Budget FY 2025		Adjusted Budget FY 2025		Adopted Budget F 2026			
Revenue											
Intergovernmental	\$	-	\$	-	\$ -	\$	-	\$	-	\$	ĕ
Miscellaneous		-		8.7	18		S##		-		1.77
Total Revenue		-		85	122		102		192		12
Expense											
General Services		764,778		1,762,172	835,924		421,404		4,354,215		1,412,239
Payroll Turnover Contra *				8 =	II .		(2,145,211)		(2,145,211)		(2,145,211)
Total Expenditures	\$	764,778	\$	1,762,172	\$ 835,924	\$	(1,723,807)	\$	2,209,004	\$	(732,972)

Department Function

The General Services Department's purpose is to centralize all General Fund contributions for General Fund combined purchases.

FY 2026 Department Efficiencies

 *Fiscal year 2025 is the first year the Administration has factored in a common private sector practice of incorporating projected personnel turnover savings into the proposed general fund. This is resulting in \$2.1 million in savings across the general fund. The savings are accounted for as a contra expense in General Services.







Mayor's Office & Media

Mayor's Office & Media	Actual FY 2022	Actual FY 2023	Actual FY 2024	Original Budget FY 2025	Adjusted Budget FY 2025	Adopted Budget FY 2026
Revenues						
Miscellaneous	\$ 900	\$ 322	\$ -	\$ -	\$ -	\$ -
Total Revenue	900	322		-	-	
Expenditures					10	
Mayor Administration	690,614	591,063	583,268	1,754,361	1,754,361	1,741,220
Mayor CAO	366,536	523,660	436,616	-		-
Mayor Deputy Mayor	345,320	428,093	400,909	2 -	:=:	
Mayor Public Information Off	213,854	202,779	212,852	-	-	-
Mayor General	22,492	17,071	11,485	24	72	-
Media Services Division	279,439	327,924	382,301	403,029	403,029	429,024
Special Projects		49,469	25,465	-		
Total Expenditures	\$ 1,918,255	\$ 2,140,059	\$ 2,052,896	\$ 2,157,390	\$ 2,157,390	\$ 2,170,244

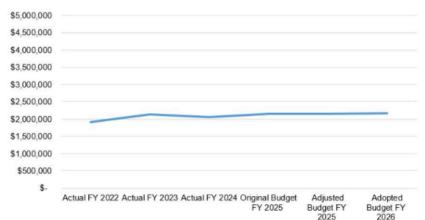
Department Function

The Mayor and immediate staff oversee the enforcement of all laws applicable to those residing or conducting business in Provo; execute the policies adopted by the Municipal Council; prepare and submit a proposed annual budget; hire executive employees and administrative department heads; recommend for adoption such measures as may be deemed necessary or proper for the efficient operation of the City; and perform numerous other duties as prescribed by law.

FY2026 Department Efficiencies

- Eliminated three part-time position in the Mayor's Office
- Discretionary budget reductions for all departments





Priorities	Goal	Performance Measure	2026 Target
	Increase the Public Engagement to	Social Media Posts Views	20% increase
Welcoming	our Residents and Businesses through	Channel 17 Views	20% increase
	Social Media	Blog Posts Views	20% increase
Safe and Sound	Improve technology advancement in Police and Fire operations	Software	Continuous
Economically Vibrant	Improve economic development offerings in Provo	Host significant ground breakings/ribbon cuttings	5
Forward Looking	Implement the To-Be Adopted 2026 Budget Document as Approved by the Municipal Council	Implement the Balanced City Budget	1

Human Resources

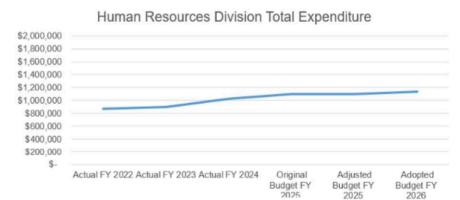
Human Resources	uman Resources Actual FY 2022		Actual FY 2024	Original Budget FY 2025	Adjusted Budget FY 2025	Adopted Budget FY 2026	
Revenues							
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Revenue		-		-		-	
Expenditures							
HR Administration	794,445	519,120	546,605	589,987	589,988	616,605	
Benefits	101,465	580	824	909	909	940	
Recruitment	1,436	109,443	104,478	111,883	111,883	116,702	
Payroll	3,270	229,679	243,298	257,835	257,835	254,135	
Classification	_	580	1,329	1,330	1,330	-	
Training	1,431	105,047	133,061	139,782	139,783	146,128	
Total Expenditures	\$ 869,075	\$ 902,047	\$ 1,029,595	\$ 1,101,726	\$ 1,101,728	\$ 1,134,509	

Department Function

The Human Resources Division provides citywide service and support to its customers: City employees and managers, applicants, and the public. Division responsibilities include: HR Administration (citywide policy development and maintenance, HR budgeting, employment liability monitoring, legislative research and compliance with state and federal laws, investigation and dispute resolution of allegations of unlawful employment-related actions, employee record maintenance, citywide performance appraisal); Staffing and Onboarding Benefits/Wellness Services; Payroll; Classification and Compensation (job analysis, classification specification development, position control, pay plan development and maintenance); Training and Career Counseling; Workers' Compensation; and Employee Recognition.

FY2026 Department Efficiencies

 Wellness budget was originally larger to encourage good health choices, but changing to high deductible plans that allow employees to save HSA dollars has proven more effective in controlling health care costs. We are reducing the wellness budget accordingly.

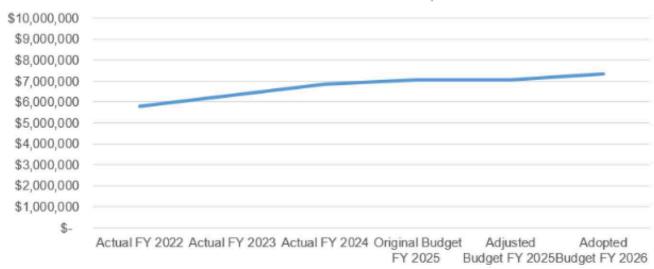


				Annual T	otals	
Priority	Goal	Performance Measure	2024	202	25	2026
			Actual	YTD	Target	Target
	Provide accurate payroll.	Number of payroll deadlines met (Out of 26)	26	18	26	26
	Maintain Employee Essentials training.	Percentage of full-time compliance.	N/A	95%	100%	100%
Responsible Government	Maintain a stable workforce.	Total Full-Time Turnover Rate	12.70% CY	13.70% Trend 10%		10%
	Maintain a stable workforce.	FT Turnover Rate Other Employment	5.80% CY	2.70% Trend	5%	5%
	Provide timely recruitment.	Number of days from close of position to candidate offer.	N/A	20.8	17	17
	Update job descriptions within a 5-year span.	Percentage of job descriptions updated/created within the last 5 years.	66%	76%	100%	100%
Healthy Environment	Increase Wellness Plan participation.	Number of wellness incentives earned by employees.	187	191 YTD	400	400

Administrative Services - General Fund

Administrative Services	Actual FY 2022	Actual FY 2023	Actual FY 2024	Original Budget FY 2025	Adjusted Budget FY 2025	Adopted Budget FY 2026
Revenue						
Charges for Services	\$ -	\$ 1,125	\$ -	\$ -	\$ -	\$ -
Miscellaneous		199,535	128,840	25		
Total Revenue	-	200,660	128,840		-	-
Expenditure					i i	-
Recorder						
Recorder	108,500	123,427	131,574	139,476	139,477	143,915
Elections	196,522		169,598	100,000	100,000	150,000
Recorder Total	305,022	123,427	301,172	239,476	239,477	293,915
Finance						
Administrative Services	269,467	257,734	269,434	289,005	289,006	299,785
Finance Administration	351,660	310,454	276,260	283,405	283,404	306,536
Budget	222,106	260,335	273,043	283,664	303,665	299,624
Accounting	171,524	195,379	122,879	130,800	130,800	136,409
Accounts Payable	31,456	1,430	92,660	99,418	99,417	126,724
Purchasing	91,453	75,469	3,623	80,722	80,723	85,489
Indigent Defense	134,165	133,200	139,652	132,800	137,812	140,000
Finance Total	1,271,831	1,234,001	1,177,552	1,299,814	1,324,827	1,394,567
Information Systems						
IS Administration	437,353	513,466	496,113	468,382	468,382	460,659
Help Desk	241,332	328,470	367,406	400,806	400,807	429,160
Systems	1,847,436	2,274,683	2,030,687	2,386,519	2,386,519	2,483,574
Communications	1,000,248	1,029,222	1,375,565	1,277,825	1,277,826	1,313,541
GIS	298,105	223,327	299,820	325,422	325,422	341,751
Technology	137,480	177,936	58,432	6 =	=	=
Security	76,883	247,277	460,454	498,102	498,103	460,633
Web	187,120	177,936	272,861	154,641	154,641	161,071
Information Systems Total	4,225,957	4,972,317	5,361,338	5,511,697	5,511,700	5,650,390
Total Expenditures	\$ 5,802,810	\$ 6,329,745	\$ 6.840.062	\$ 7,050,987	\$ 7,076,004	\$ 7,338,872

Administrative Services Total Expenditure



Recorder Division

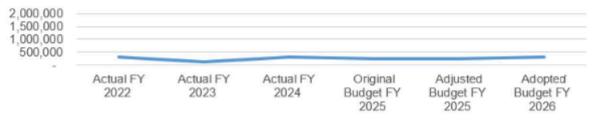
Division Function

• The Recorder maintains the City's records, reviews GRAMA requests, and oversees elections.

FY2026 Division Efficiencies

Leveraging AI to enhance operational efficiency and optimize time management.





. —			Annual Totals					
Priority	Goal	Performance Measure	2024	2025		2026		
			Actual	Current	Target	Target		
Education	Train Departments Annually on Records Management	Annual Training Complete	No	Pending	Yes	Yes		
Education	Keep Records Officer Certification Current	Annual Certification Complete	Yes	Yes	Yes	Yes		
Responsible	Complete and get approval on Council Meeting minutes within 45 days	Average Number of Days to Complete Meeting Minutes	61	28*	<40	<40		
Government	Quickly Respond to GRAMA Requests	Average Number of Days to Respond	6	5*	<5	<5		

Finance Division

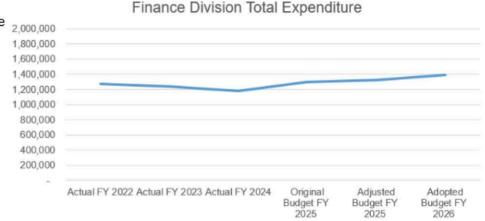
Division Function

• The Finance Division is part of the Administrative Services Department. This division provides support services to the Administration, Council, and City departments. It is responsible for the overall financial procedures and processes of the City. The Finance Division includes the purchasing, treasury, budget, and accounting functions. Purchasing controls the purchase of all materials, supplies and capital outlay, oversight of the City procurement card program, along with providing central billing for City Services. Treasury oversees cash management, debt, accounts receivable, and collections. Budget assists in the yearly preparation of the City's operating budget and capital improvement budget, preparation of annual budget document, along with executing the day-to-day operations of the budget. Accounting maintains the general ledger, performs the accounts payable function, monitors the internal controls of the City, tracks grants and identifies new grant opportunities, and provides support for preparation of the Comprehensive Annual Financial Report and Popular Annual Financial Report (PAFR).

FY 2026 Division Efficiencies

 Utilizing virtual training to eliminate travel costs.

Decreased computer budget.



				Annual	Totals	
Priority	Goal	Performance Measure	FY 2024	FY 2	025	FY 2026
			Actuals	Current	Target	Target
		Receive GFOA Annual Budget Certification for the Prior Year	Yes	Yes	Yes	Yes
		Receive GFOA Popular Annual Financial Report Certification for the Prior Year	Yes	Pending	Yes	Yes
D	Promote Financial	Annual Independent audit, unqualified opinion	Yes	Pending	Yes	Yes
Responsible Government	Stability and Transparency	Receive GFOA Annual Comprehensive Financial Report Certification for the Prior Year	The state of the s	Pending	Yes	Yes
		Number Of Quarterly Reports Presented To City Council	4/4	2/4	4/4	4/4
		Moodys GO Rating	Aa1	Aa1	Aa1	Aa1
		S&P Global GO Rating	AA+	AA+	AA+	AA+
		In Compliance With Cares Act And ARPA Funding Requirements	Yes	Yes	Yes	Yes

Information Systems Division

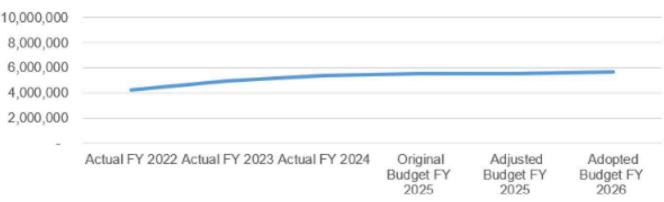
Division Function

- The Information Systems Division is part of the Administrative Services Department. This division is split into the following functional areas to provide the below defined services:
 - Helpdesk provides technical assistance and support for computer systems, software and hardware.
 - GIS provides electronic mapping data services to help city organizations visualize and analyze data.
 - Communications provides installation & support for networking, voice and data services for city operations.
 - Systems provides installation, support, & maintenance of technology infrastructure and software.
 - Security provides services to mitigate risks associated with cyber security incidents.
 - Technology provides technological investment and upgrades.
 - Web & eGovernment provides web services to create and maintain city websites and web applications.
 - Administrative provides leadership and management for IS Division functions.

FY 2026 Division Efficiencies

- Successfully negotiated costs for Citrix licenses
- Identified several areas where spending wasn't returning satisfactory value.
- · Reduction of third-party contract services





			Annual Totals					
Priorities	Goal	Performance Measure	2024	20	2026			
			Actuals	Current	Target	Target		
Responsible Government	Provide excellent customer service to City employees as measured by periodic employee surveys that review Quality, Delivery, Business Skill, Communication, Timeliness, Technical Skill, Courtesy, and Value. Employees respond on a 4-point scale in which one (1) means 'very dissatisfied,' two (2) means 'dissatisfied,' three (3) means 'satisfied,' and four (4) means 'very satisfied.'	Average score of all eight service indicators.	3.4	3.64	3.4	3.4		
	Resolve customer reported technical issues quickly.	Average number of business days to resolve an issue and close a service ticket.	3.52	2.7	3	3		
	Provide rapid purchasing and delivery of new productivity technology including computers, monitors, office suites, and printers.	Average number of calendar days to purchase and deliver.	16.4	18	30	30		

Cybersecurity Division

Division Function

- The Cybersecurity Division is part of the Administrative Services Department. This division provides support for all City departments including the Council and the Administration. The Cybersecurity Division is responsible for :
 - Creating and updating cybersecurity-related policies and procedures
 - Developing trainings and performing phishing campaigns to create cybersecurity awareness
 - Protecting Provo City from bad guys trying to steal sensitive information, disrupt daily business operations, or cause chaos to public utilities infrastructure
 - Engaging in incident response by responding to security events on computers and computer networks

FY 2026 Division Efficiencies

• Currently utilizing grant funding to offset City funding in critical cybersecurity services, including email security gateway, endpoint protection, and security training.

			Annual Totals							
Priority	Goal	Performance Measure	2024		2025					
1101		11	Actual	Current	Target	Target				
	Provide Virtual Cybersecurity Awareness Training	Number of Trainings	2	3	4	4				
	Provide Cybersecurity Training to all Employees	Number of Trainings	1	1	1	1				
Responsible Government	Create/Update Security Policies/Procedures	Number of Created/Updated Security Policies/Procedures	4	2	4	4				
	Perform Phishing Campaigns*	Number of Campaigns Performed	20	1	2	2				

Development Services

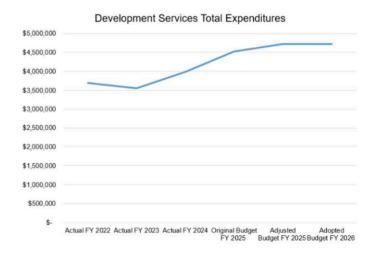
Development Services	Ac	tual FY 2022	Act	ual FY 2023	Actu	al FY 2024	Orig	inal Budget FY 2025	Adjus	ted Budget FY 2025	Ado	oted Budget FY 2026
Revenue												
Charges for Services	\$	2,129,858	S	2.688.817	S	2.087.870	•	2,135,000	S	2,135,000	\$	2,458,610
	Φ		Þ		Þ		Ф		Ф		Φ	
License		121,521		123,128		158,243		361,655		361,655		401,000
Miscellaneous		16,419		18,375		20,435		-		-		-
Total Revenue		2,267,798		2,830,320		2,266,548		2,496,655		2,496,655		2,859,610
Expense												
Development Services Admin		757,520		714,280		709,749		794,620		820,028		808,500
Current Planning		1,013,162		805,589		782,640		815,133		815,133		857,518
Building Inspection		812,344		932,207		1,010,346		1,215,103		1,215,102		1,263,635
Zoning Enforecement		455,174		460,176		655,154		768,107		768,109		811,452
Property Management		125,107		125,672		137,302		150,246		150,246		156,574
Parking Enforcement		410,317		485,589		688,623		739,274		876,271		760,645
Business Licensing		118,936		23,504				-		-		-
My Hometown		(4.)		1.5%		128		41,000		75,972		60,000
Total Expenditures	\$	3,692,560	\$	3,547,017	\$	3,983,814	\$	4,523,483	\$	4,720,860	\$	4,718,324

Division Function

• The Development Services Department was a new addition in the FY 2020 budget, intended to address needs of developers within Provo City. The Development Services Division (housed within the Development Services Department) takes elements from what has historically been part of Community Development including short-term planning and building inspection as well as synergizing efforts from Engineering, Fire, and other aspects of the development process. This division is responsible for reviewing construction plans and the systematically inspecting of all new structures, remodels, and existing structures as required. The board of Building Code of Appeals falls under Development Services as well.

FY 2026 Division Efficiencies

- Implemented Call Queue management for divisions: Building, Planning, and Zoning. Saved time in locating staff for assistance for Administrative Assistant staff.
- We will be creating training content for CityView Workspace: Basics, Planning, Building, Code Compliance, Cashiering. This will provide consistent training across the department.



			Annual Totals							
Priority	Goal	Performance Measure	FY 2024	FY 2	FY 2026					
			Actual	Current	Target	Target				
Community	Create an option to make transportation more accessible and sustainable.	Bird e-scooter and e-bikes provide a convenient way for riders to travel short distances, especially for the "first/last mile"	53844 rides	22,901 rides	55000 rides	57000 rides				
Community	Promote New Residential & Commercial Construction.	Number Of Planning Applications Received	317	299	400	375				
Safe City	Assure Building Quality and Safety	Number of Completed inspections	727 5	5470	7500	7300				
Business and Economic Vitality	Promote New Residential & Commercial Construction	Number of Permits Issued	1293	1065	1450	1400				
Community	Improve Zoning Compliance	Number of Zoning Cases Resolved	1123	875	1100	1100				

Economic Development

Economic Development	Actual I	FY 2022	Actual FY 2023	Actual FY 2024	Original Budget FY 2025	Adjusted Budget FY 2025	Adopted Budget FY 2026
Revenue							
Miscellaneous	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental		-		4,080		-	
Other Financing		-					
Total Revenue		12	-	4,080			
Expense							
Economic Development		423,255	467,704	504,620	326,094	509,794	306,471
Downtown Vibrancy		72,439	100,569	201,842	182,361	182,361	218,902
Business Development		12,561	27,300	19,952	27,400	27,400	27,400
Community Promotion		109,713	121,563	123,214	119,050	119,050	119,050
Total Expenditures	\$	617,968	\$ 717,136	\$ 849,628	\$ 654,906	\$ 838,605	\$ 671,823

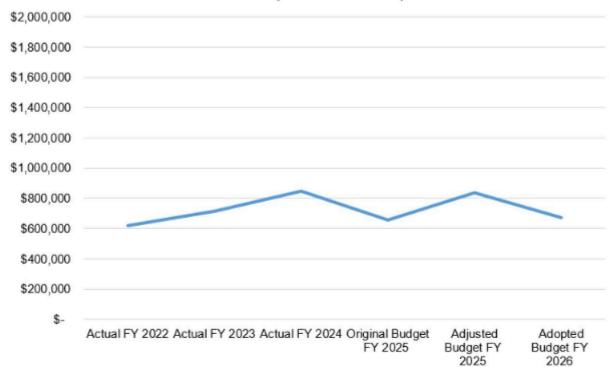
Division Function

Economic Development is responsible for the development and execution of programs that facilitate economic activity in Provo City. Included within the office are responsibilities related to the following activities: business retention and attraction, business liaison, downtown and citywide retail growth, workforce and startup promotion with an emphasis in underserved populations, and development and implementation of the citywide economic development strategic plan.

FY 2026 Department Efficiencies

Added call queue phone lines for Economic Development





terrer tree	576 B	Work State Company	Annual Totals						
Priority	Goal	Performance Measure	FY 2024	FY 2026					
			Actual	Current	Target	Target			
Business and Economic Vitality	Support an increase in New Growth property values within the city by 5%	A better indicator of Provo's economic success will be comparing it's property tax and sales tax growth to its neighboring cities' growth, but just looking at Provo's growth statistics is a good start.	\$130,793,795	\$130,793,795	\$137,333,485	\$144,200,159			
Business and Economic Vitality	Support an increase in taxable sales within the city by 5%	Taxable sales dropped in CY2023 by 1% compared to CY2022. The FY2024 figure is actually that for CY2023 as I have not been able to track down the FY2024 figure.	\$2,252,040,501	\$2,252,040,501	\$2,364,642,526	\$2,482,874,652			
Business and Economic Vitality	Prioritize Areas Within the City for Economic Development. (1.4.13)	Economic Development continues to focus on the areas in Provo that ensure the Economic Vibrancy of our community such as the downtown core, Provo Towne Centre Mall, Riverwoods, etc. We carefully monitor the other areas where efforts such as sales tax reimbursement agreements have promoted new redevelopment and stabilized the viability of those centers. New areas of focus include development opportunities at the I-15 Lakeview Parkway interchange in west Provo and the development opportunities around the new regional sports park and airport terminal.		Ong	going				
Business and Economic Vitality	Facilitate a Dialogue Between Local Businesses and City Government so that Business and Government Needs and Concerns Can be Addressed In a Timely Manner. (7.4.10.2)	Economic Development continues to increase the Number of Business Visits We Do. Provo does more business visits anually with the Economic Development Corporation of Utah than any other city in the state to Address Business Needs and to Capitalize on Business Retention and Expansion Opportunities.		Ong	going				
Business and Economic Vitality	Develop Provo As The Leader In The State Of Utah And Mountain West In Entrepreneurial Support And The Preeminent Place To Start And Grow A Business. (7.4.12)	Economic Development is in the fourth year of our award winning marketing campaign, the Provo Advantage, to brand Provo as the Best City in Utah to Do Business. Ongoing efforts to strengthen and support the startup environment at The Startup, the New Kiln, Ryan Smith's River District and the Provo Medical Technology Campus.		Ong	going				
Business and Economic Vitality	Utilize Redevelopment Programs and Incentives to Encourage the Revitalization of Blighted Commercial and Industrial Areas. (7.4.1.2)	The Redevelopment Agency continues to work on areas such as the Provo Towne Centre Mall and evaluating future ppportunities like the Old City Hall Property and other key areas, such as the gateways to Provo.							

Fire Department

Fire Department	Ac	tual FY 2022	Ad	ctual FY 2023	Ac	tual FY 2024	Oriç	ginal Budget FY 2025	Adjus	sted Budget FY 2025	Ado	pted Budget FY 2026
Revenue												
Charges for Services	\$	2,044,518	\$	2,113,272	\$	2,241,464	\$	2,077,815	\$	2,077,815	\$	2,474,946
Chargeback		-		-		-		688,154		688,154		732,304
License		2,600		1,619		1,400		:=		-		·=
Intergovernmental		690,610		272,827		468,001		231,277		231,277		353,596
Miscellaneous		92,851		97,543		1,192,821				-		
Total Revenue		2,830,579		2,485,261		3,903,686		2,997,246		2,997,246		3,560,846
Expenditure												
Fire Dept. Administration		1,823,377		1,470,057		2,514,524		2,070,077		2,016,158		2,151,276
Emergency Fire Response		8,813,695		9,360,099		10,151,067		10,923,405		11,149,747		11,100,684
Fire Prevention		457,532		549,945		570,556		520,377		522,653		552,846
Training		414,156		403,409		481,747		429,169		459,169		669,930
Emergency Management		181,262		156,202		421,014		161,630		721,459		168,770
Emergency Medical Response		132,388		133,881		291,911		62,300		331,132		62,300
Airport		96,728		447,763		838,976		688,154		688,153		732,304
Fire Reimbursable O/T		42,835		44,915		67,084		3 =		-		-
Fire Grants				-		32		· ·		-		%
Wildfire Response		400,329		206,427		112,848		-		74,579		-
Wild Urban Interface (WUI)				184,081		159,270		231,277		231,277		253,596
Total Expenditures	\$	12,362,302	\$	12,956,779	\$	15,608,996	\$	15,086,389	\$	16,194,327	\$	15,691,705

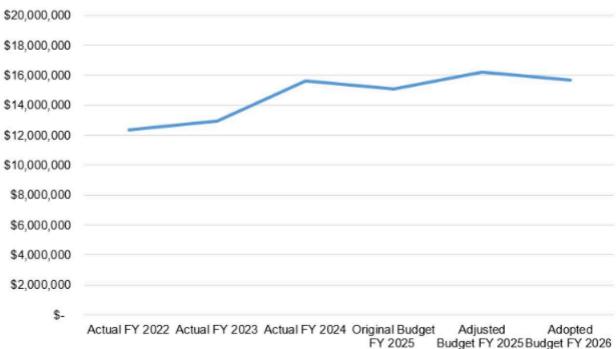
Department Function

• The Fire Department is responsible for providing emergency fire response, fire prevention, and emergency medical response services throughout the City.

FY 2026 Department Efficiencies

- Fire is reducing training that requires travel outside of the state.
- · We have hired a significant amount of EMT's





			Annual Totals							
Priority	Goal	Performance Measure	2024	2024	2025	2025	2026			
4			Current	Target	Target	Current	Target			
	Business	New								
	Safety/Familiarization	Construction/Target	257	150	350	394	450			
	inspection	Hazard Familiarization								
Safe City	Wildland-Urban Interface	Homes educated in Community Risk Reduction Program	600	600	600	200	500			
Community	Participate in Community Events	Provide Fire/Medical Education Training	200	180	220	180	200			
Business & Economic Vitatility	New Construction Inspections	Within 48 hours (in percentage)	95%	95%	95%	95%	95%			
Responsible Government	Reduce Job Related Injuries	Time loss injuries	<2	2	<2	6	<2			
Healthy, Inviting Environment	Eliminate Hazardous Blight	Mitigate within 90 days (by percentage)	90%	90%	90%	90%	90%			



Police Department

Police Department	Ac	tual FY 2022	Actual FY	2023	Acti	ual FY 2024	Orig	ginal Budget FY 2025		d Budget FY 2025	Adop	oted Budget FY 2026
Revenue												
Charges for Services	\$	2,434	\$	2,160	\$	1,320	\$	-			\$	-
Chargeback		-				-		555,475		555,475		666,987
Intergovernmental		786,838	99	1,934		301,708		389,449		389,449		303,989
License		-		-		-		-		-		-
Miscellaneous	. <u></u>	443,459	46	0,477	_	708,520	25	42,029	0	42,029	s	42,029
Total Revenue		1,232,731	1,45	4,570		1,011,548		986,953		986,953		1,013,005
Expenditure												
Police Administration		2,572,959	2,18	7,154		2,689,124		2,626,654		2,631,655		2,684,178
Operational Support		2,462,832	2,86	6,313		2,926,584		3,057,730		3,061,121		3,175,324
Reimbursable Overtime		439,165	49	0,436		601,764		-				-
Police Grants		369,719	58	6,996		266,708		-		64,103		220
Community Policing		2,678,902	2,79	4,059		3,207,907		3,362,080		3,376,801		3,167,733
Detectives		1,994,285	2,23	2,250		2,483,230		2,591,983		2,573,840		2,726,739
Victim Advocates		163,448	24	3,881		227,468		202,804		202,805		198,988
Patrol		8,809,560	9,69	5,107		10,186,834		11,962,116		11,992,119		12,823,825
Animal Control		453,161	51	4,702		536,671		571,069		571,068		564,767
Crossing Guards		126,845	16	7,844		179,577		271,636		271,636		271,636
Airport Operations		83,603	38	0,589		539,433		555,475		555,475		666,987
Total Expenditures	\$	20,154,479	\$ 22,15	9,331	\$	23,845,298	\$	25,201,547	\$	25,300,623	\$	26,280,177

Department Function

Provo City's Police Department provides high quality community-based police services with compassion, professionalism, protecting constitutional rights, problem solving, teamwork, openness, planning for the future, and providing
leadership to the profession. The Police Department provides response to community initiated calls for service, proactive policing, enforces all laws, service to the community including CBP traffic incidents, animal control and crime
prevention. Criminal activity occurring in Provo is the responsibility of the police department. Internal divisions also
provide support services to the Department and citizens in the form of Records, School Crossing Guards, Communications, and other internal functions.

Police Department Total Expenditure FY 2026 Department Efficiencies \$50,000,000 \$45,000,000 Hosted 2 on-site trainings a month, in exchange re-\$40,000,000 ceived comp seats for free \$35,000,000 training \$30,000,000 Implemented a department policy prohibiting un-\$25,000,000 necessary Idling of vehi-\$20,000,000 cles reducing fuel and \$15,000,000 maintenance costs. Updating officers on driv-\$10,000,000 ing policies and enforcing \$5,000,000 policy to ensure safety and reducing city liability. Actual FY 2022 Actual FY 2023 Actual FY 2024 Original Budget Adjusted Adopted Budget FY Budget FY

POLICE - FY26										
			Annual	Totals						
Priority	Goal	Performance Measures	2025	2026						
		Increase the number of youth participating in police annual programs. Cops & Bobbers, Youth Court, & Police Olympics. These youth programs increase positive interactions with law enforcement, teach values critical for good community development and provide opportunities to be engaged in community service.	400	Target 500						
PROTECT &	Serve the Community	Officers are constantly challenged to balance the individual freedoms of homeless citizens while improving the overall health, safety and welfare of the community. Continue to connect the homeless population with the resources to help them, in an effort to reduce the number of homeless population, deter crime and reduce crime in our city.	Ongo	oing						
SERVE PROVO	Be Prepared	Ongo	oing							
CITY	Technology	n/a	10%							
		Utilize Intelligence Analysis Group to collect data and information on potential threats of cyberattacks and other potential dangers.	n/a	10%						
	Community Engagement & Trust	Hosting more community events and establishing relationships. Developing trust and transparency between law enforcement and the people we serve is vital to community stability, officers safety and effective policing.	n/a	20%						
		Monitor police department social media activity to assess the ability to commuicate with the public and address concerns.	n/a	25%						
ENRICH	Host Training	Host trainings in exchange for free comp seats for officers trainings.	10	30						
TRAINING	Health and Wellness	We will continue to improve on critical training needs, management of workloads, stress management, leadership training, and employee wellness. We will add additional training hours as budget permits.	n/a	10%						
While the departn		the changes happening in the city, society, and the department, the core me: policing with a purpose, compassion, and partnership.	mission re	mains						

Provo City Adopted Budget 2025-2026

Streets & Engineering Divisions

Streets & Engineering	Act	tual FY 2022	Actu	al FY 2023	Ac	tual FY 2024	Orig	inal Budget FY 2025	Adjus	ted Budget FY 2025	Adop	oted Budget FY 2026
Revenue					_							22222
Charges for Services	\$	969,635	\$	494,436	\$	733,149	\$	776,000	\$	776,000	\$	830,000
Miscellaneous		-		272		632		-		-		(#C
Total Revenue		969,635		494,708		733,781		776,000		776,000		830,000
Expenditure												
Streets & Maintenance		2,257,909		2,886,304		2,670,287		2,855,441		2,871,431		3,034,111
Engineering												
Engineering Administration		1,956,908		2,365,425		3,213,591		2,722,997		2,722,997		2,467,687
Design General Engineering		5,044		-		;=.		-				-
Traffic General Engineering	-	-	374	-		-			101	= 0_0	P/E	-
Engineering Total		1,961,952	770	2,365,425		3,213,591		2,722,997		2,722,997		2,467,687
Total Expenditures	\$	4,219,861	\$	5,251,729	\$	5,883,878	\$	5,578,438	\$	5,594,428	\$	5,501,798

Streets Division

Division Function

• The Streets Maintenance Division is part of the Public Works Department of Provo City. This division is responsible for year-round street maintenance, which includes asphalt repairs, crack sealing, road rehabilitation preparation, road shoulder maintenance (grading), sidewalk replacement, weed abatement on streets right-of-way, street sweeping, and snow removal during winter months. Traffic safety functions are also performed by the Streets Division, including street painting (lane lines, crosswalks, stop bars, road symbols and parking stalls), sign fabrication and installation. This division also manages the City's gravel pit in the mouth of Provo Canyon.

FY 2026 Department Efficiencies

Continue operating at the same level with the same budget about even with the continuing cost increases.

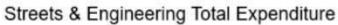
Engineering Division

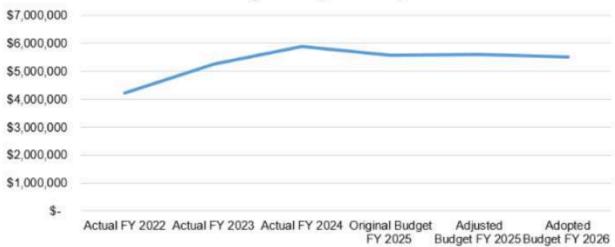
Division Function

• The Engineering Division of the Public Works Department provides professional engineering support (design, survey, drafting, traffic engineering development review, records maintenance, utility permits and inspection and public information) to the City Administration, the Municipal Council, the Planning Commission, other City departments, and the public. The Engineering Division also provides administration, design, inspection, and construction management of Public Works capital improvement projects, professional transportation, engineering services, and traffic signal operations for the City.

FY 2026 Department Efficiencies

Capitalizing \$300,000 in internal personnel cost and moving them to the designated CIP project.





(1			Annual Totals						
Priority	Goal	Performance Measure	2023	202	2025				
1			Actual	Current	Target	Target			
Healthy, Inviting Environment	Replace Street Name Signs	Number of Street Name Signs replaced with new Provo Logo	211	99	70	N/A			

Parks and Recreation

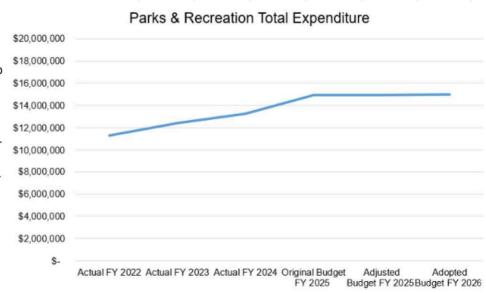
Parks and Recreation	Ac	tual FY 2022	Ac	tual FY 2023	Act	tual FY 2024	Orig	inal Budget FY 2025	Adju	sted Budget FY 2025	Ado	pted Budget FY 2026
Revenue												
Charges for Services	\$	6,073,252	\$	6,532,741	\$	6,492,603	\$	6,787,105	\$	6,787,105	\$	7,026,671
Intergovernmental		9,155		3,956		16,448		11,000		11,000		11,000
Miscellaneous	8	61,813	-	51,613	0	61,733		321,200	90	321,200		241,000
Total Revenue		6,144,220		6,588,310		6,570,784		7,119,305		7,119,305		7,278,671
Expenditure												
Parks And Rec Administration		1,659,089		1,723,250		1,809,693		2,211,811		2,206,972		2,330,346
Cemetery		550,695		649,866		653,664		717,442		717,443		732,098
Arboriculture		176,936		219,999		271,348		260,198		65,535		-
Park Projects		490,173		546,462		587,785		545,494		545,495		604,353
Shooting Sports Park		43,021		36,647		45,735		63,974		63,974		67,771
Downtown Streetscape		65,905		68,741		84,105		83,343		83,344		83,343
Parks		2,500,283		3,067,967		3,025,450		3,299,663		3,486,807		3,282,384
Grounds		287,428		263,115		356,741		349,909		349,910		337,563
Weed Abatement		379		-		-		-		-		-
Community Recreation Center		4,601,054		4,623,604		4,815,999		4,969,705		4,969,705		5,068,705
Adult Sports		264,175		352,921		349,190		421,089		421,089		415,837
Youth Sports		254,452		327,706		412,342		488,551		488,551		498,090
Special Events		206,911		215,715		212,655		237,883		237,883		240,857
Athletic Field Maintenance		223,143		343,015		343,279		420,052		420,052		435,868
Foothills/Trails		-		-		219,082		300,413		300,414		340,838
Epic Sports Park	l pr	*	124		e	82,954		554,400		554,401		576,966
Total Expenditures	\$	11,323,644	\$	12,439,008	\$	13,270,023	\$	14,923,927	\$	14,911,575	\$	15,015,019

Department Function

The Provo Parks and Recreation Department enhances quality of life by inspiring residents through our commitment
to create dynamic parks, recreation facilities, programs, and service of the highest standard. Included in the Parks
and Recreation budget is administration, parks, trails, ball field and downtown maintenance, cemetery operations,
arboriculture, park projects, weed abatement, The Provo Shooting Sports Park, Provo Recreation center, sports,
aquatics, special programs, senior services, and community special events.

FY 2026 Department Efficiencies

- In order to initiate operations at the Epic Sports Park, equipment resources will be considered carefully and shared wherever possible to maximize use and effectiveness. This will be done to reduce the need to request supplemental funds to meet this new operation within the Department.
 - To maximize the benefits of available funding for the Provo community, we will continue to actively pursue external grant opportunities and meticulously track the successful outcomes of past projects. This approach will empower Parks Project Managers to take on general contractor roles for future initiatives, including



	Parks & Grounds-Perf	ormance Measures		_	
				Annual Totals	1
Priority	Goal	Performance Measure	FY 25	FY 25	FY26
	507 CC 11.		Target	Actual	Target
Safe City	Install and maintain safe, inclusive and age appropriate playground	High Frequency Public Playground Safety Inspections	348	396	408
outo only	equipment	New LED Efficient Lighting/Solar Lighting	25	20	28
		Individual Volunteers	1,000	3,353	3,500
	Foster community stewardshp by engaging volunteers in maintaining and enhancing outdoor recreation facilities	Volunteer Hours	3,000	5,296	5,500
Community	Simulating dutation recreation learnings	Value of Volunteer Service	\$ 100,470	396 20 3,353 5,296 \$ 177,371 2,083 2.17 Miles 2.5 Acres 155,526	\$ 184,195
	Maintain accessible meeting spaces in parks, including pavilions and event areas, for community gatherings and special events.	Park Special Events and Reservations	1,380		2,200
	Implement environmentally sustainable practices that protect and preseve	Trail improvements (Natural surface and paved)	N/A	2.17 Miles	1 Mile
	outdoor recreation spaces for future generations	Native seeding. (Rock Canyon Trailhead)	N/A	N/A 2.17 Miles N/A 2.5 Acres	3 Acres
Healthy, Inviting		Individual Trips - Rock Canyon	143,794		160,000
Littionillon	Promote healthy lifestyles and quality of life by ensuring consistent public access to canyons, open spaces, and natural areas	Individual Trips - Provo River Trail (Ft. Utah)	N/A	166,900	170,000
	access to carryons, open spaces, and natural areas	Individual Trips-Provo River Trail (3700 N.)	N/A	133,928	135,000

			Annual	Totals	
Priority	Goal	Performance Measure	2024	2025	2026
			Actual	Actual	Target
Safe City	Provide safe access and use of existing outdoor recreation facilities	ADA site compliance enhancements	10	24	12
Sale City	Meet national public playground safety standards and requirements	Playgrounds that have exceeded service life replaced	2	2	C
Community	Upgrade public restroom facilities to new standards and capacity	Public restrooms renovated or replaced	4	4	=
		Project cost savings due to internal management, contracting and self-performance.	\$ 4,600,000	\$ 3,425,000	\$ 1,500,000
Responsible	Provide cost effective project outcomes through a combination of	Regional Sports Park project savings due to negotiated and managed imported fill	\$ 3,000,000	\$ 1,250,000	Completed
Government	innovative project management strategies	Bid, execute and oversee contract services		\$ 8,180,000	\$ 4,000,000
		Total Outside Funding/Grants Realized	\$ 7,703,397	\$ 4,196,000	\$ 6,945,718
Healthy, Inviting	Integrate sustainable practices in all phases of project design,	Water wise landscape designs, including irrigation audits to assure efficiency standards are met at project completion	4	4	1
Environment	construction and development.	Old water fixtures replaced with new high efficiency and low flow fixtures	150	28	;

		2000		Annual T	Totals	
Priority	Goal	Performance Measure	2024	202	5	2026
- "	**		Actual	Current	Target	Target
Healthy,	Provide fitness opportunities to promote health and wellness to the community	Weekly Participation in Fitness Classes	5,250	5,250	5,775	6,125
Inviting	21/ 1 / 1 / 1 / 1 / 1 / 1	Recreation Center Memberships	24,253	23,649	25,001	25,000
Environment	Enhance community well-being though	Day Passes Sold	291,889	210,539	325,332	305,000
	Recreation programs and services	Total Attendance	1769186	1618000	1,900,000	1,900,000
Responsible	Maintain a cost recovery model that includes	Cost Recovery % of operations funded by revenue	109%	102%	109%	109%
Government	a margin for ongoing capital replacement needs	Self-funded operation of Triple play facilities	Yes	Yes	100000000000000000000000000000000000000	Yes
Community	Enhance quality of life for seniors through social, wellness, and recreational opportunities	Participation in senior classes, programs and facility usage	77,426	138,310	155,000	162,000
Safe City	Ensure community access to safe, enjoyable, and health-promoting aquatic experiences	Learn-to Swim Class Participants	4,655	3,488	5,200	5,200

	South State of the Control of the Co	formance Measures		Annual	Totals	
Priority	Goal	Performance Measure	2024	20	25	2026
1853		Arados alterante mer	Actual	Current	Target	Target
	Identify the sports program needs and desires of both youth and adult program participants	Participants participating in focus groups, surveys, committees and other strategies	1,522	1,396	1,600	1,650
Community	Measure participant satisfaction with sports program business analytics tools. Net Promoter Scores (NPS) of 30-50 indicate excellent performance	Combined average of all program NPS Scores from post- season surveys	48	42	55	55
Safe City	Assure sports facility safety through compliance of national safety standards and regular site inspections	Facility safety inspections and repairs	1,888	1,878	1,900	1,950
Education	Coaching/mentorship instruction and training to volunteer team leaders	Coach Clinics & Parent Meetings	38	41	50	50
Ludoution	obacting/mentorship instruction and training to volunteer team leaders	Participants in coach training and workshops	1,186	1,167	1,300	1,400
Business &		Volunteers	1,878	1.862	2,000	2,100
	Leveraging the effectiveness and reach of sports programs with	Volunteer Hours served	26,292	26,068	28,000	29,400
conomic vitality	volunteer coaching opportunities	Value of Volunteer Service	\$ 787,445	\$ 780,737	\$ 838,600	\$ 880,530
	Encourage healthy and active lifestyles by offering individual and team sports programs for youth and adults	Participant Hours in Youth & Adult Programs	125,200	124,700	135,000	135,000

			Annual Totals						
Priority	Goal	Performance Measure	2024	2025	2025	2026			
			Actual	Actual	Target	Target			
Community	Increase opportunities to partcipate in fun and safe community events	Number of attendees	20,000	20,000	23,000	23,000			
Community	Provide opportunities for volunteer service at special events	Volunteer Hours/\$Value of Service	1500/\$35,001	1500/\$35,000	1500/\$35,001	1500/\$35,000			
	Partner with local vendors for services at community market events	Small businesses supported through events	50	50	70	70			
Business and Econ <mark>omic</mark> Vitality	Support the local food producers at Provo Farmers Market at Pioneer Park	Farmer's Market Events Hosted	22	22	22	22			
	Maintain reasonable prices to participate in community special events	Cost per attendee	\$ 3.43	\$ 3.43	\$ 3.50	\$ 3.50			
Responsible Government	Generate operating revenue from community special event fees	Total revenue	\$ 19,963	\$ 35,877	\$ 35,200	\$ 35,200			
Responsible Government	Recover costs through event fees	Cost Recovery	\$7.00/Person Per Event		\$8.00/Person Per Event	\$8.00/Person Per Event			





Enterprise Funds



Enterprise Fund Information

The City's enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The intent of the City is that 1) the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges and/or 2) the City has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Each individual enterprise fund consists of an operating fund and a capital improvement fund. Each individual fund accounts for all of its user fees, debt, maintenance, and assets individually. Each individual capital improvement fund accounts for all construction and projects associated with each enterprise fund. In the individual section, the operating and capital improvement funds will be presented separately. Future project detail and historical information is included in the Capital Improvement Plan section on page 92.

Major Revenue Sources

The major revenue source for enterprise funds is utility sales. Revenue projections are done using trend analysis. Prior year revenue collections are reviewed, along with any changes in utility rates. There is a 3.3% Water and 3% Energy utility rate increase.

The transfers in are for other transfers pertaining to debt and operations in enterprise funds. Fees include impact fees, aid to construction fees, and other user fees associated with service provided by each fund. Miscellaneous revenue includes lease income, overhead revenue, Telecom debt, sale of capital assets, and franchise fees.

Revenue Summary	Actual FY 2022	Actual FY 2023	Actual FY 2024	Original Budget FY 2025	Adjusted Budget FY 2025	Adopted Budget FY 2026
Revenue						
Utility Sales	\$ 114,441,756	\$ 123,705,589	\$ 123,653,693	\$ 121,770,601	\$ 121,770,601	\$ 127,975,912
Fees	24,382,034	16,919,623	16,125,684	15,871,953	14,756,953	16,345,084
Property tax revenue	609,876	-	36,097	-	-	600,000
Principal/Interest Income	320,903	5,535,818	3,636,513	1,866,790	1,866,790	2,168,229
Loan/Bond Proceeds	27,144,448	33,056,290	9,170	6,000	46,386,000	7,000
Grants	8,409,152	2,032,714	31,660,272	300,000	155,050,000	510,000
Miscellaneous	7,010,539	4,955,429	6,653,297	5,344,542	6,459,542	6,035,865
Total Revenue	182,318,708	186,205,463	181,774,726	145,159,886	346,289,886	153,642,090
Transfer In	1,317,056	24,156,256	2,910,027	2,244,702	2,244,702	1,060,882
Total Revenue & Transfer In	\$ 183,635,764	\$ 210,361,719	\$ 184,684,753	\$ 147,404,588	\$ 348,534,588	\$ 154,702,972
Enterprise Summary	Actual FY 2022	Actual FY 2023	Actual FY 2024	Original Budget FY 2025	Adjusted Budget FY 2025	Adopted Budget FY 2026
Revenue & Transfer In						
Airport	\$ 23,600,529	\$ 12,005,676	\$ 43,673,568	\$ 8,402,835	\$ 54,402,835	\$ 9,001,580
Energy	77,247,134	84,680,808	80,642,052	78,970,193	78,970,193	82,620,506
Peaks Ice Arena	1,952,415	3,054,255	2,216,715	2,959,858	2,959,858	2,340,000
Sanitation	6,654,185	6,792,498	7,460,483	7,281,000	7,281,000	7,368,000
Wastewater	53,357,462	62,133,085	27,102,848	26,736,000	80,116,000	27,777,000
Water	17,033,677	38,645,828	20,258,708	19,262,820	121,012,820	20,674,000
Utility Transportation Fund	2,194,909	2,201,183	2,367,404	2,340,000	2,340,000	2,925,000
Golf	1,655,273	2,114,354	2,076,804	2,261,882	2,261,882	1,996,886
Total Revenue & Transfer In	183,695,584	211,627,686	185,798,582	148,214,588	349,344,588	154,702,972
Expenditure & Transfer Out						
Airport	26,494,346	15,952,432	30,323,070	8,716,741	45,346,348	25,285,903
Energy	79,071,144	77,555,511	79,168,235	82,845,859	86,201,693	100,708,649
Peaks Ice Arena	1,669,031	2,024,295	2,020,458	2,954,260	3,089,696	2,340,000
Sanitation	6,141,254	6,299,561	7,240,185	7,338,761	9,085,228	8,340,206
Wastewater	59,115,262	53,249,752	52,449,829	26,706,829	66,911,323	27,937,504
Water	22,063,714	19,419,211	39,199,280	21,961,209	126,813,183	22,147,497
Utility Transportation Fund	2,429,413	2,698,397	1,716,354	2,300,000	2,871,648	2,925,000
Golf	1,745,974	1,918,110	1,986,446	2,207,026	2,501,872	1,942,457
Total Expenditures & Transfer Out	198,730,138	179,117,269	214,103,858	155,030,685	342,820,990	191,627,216
Net Increase (Decrease)	\$ (15,034,554)	\$ 32,510,417	\$ (28,305,276)	\$ (6,816,097)	\$ 6,523,598	\$ (36,924,244

Airport

Airport	Actual FY 2022	Actual FY 2023	Actual FY 2024	Original Budget FY 2025	Adjusted Budget FY 2025	Adopted Budget FY 2026
Revenue & Transfer In						
Charges for Services	\$ 12,528,691	\$ 5,293,444	\$ 8,471,873	\$ 4,987,580	\$ 4,987,580	\$ 5,846,580
Property Tax Revenue	609,876	-			-	
Intergovernmental	8,409,152	2,032,714	31,660,272	300,000	46,300,000	510,000
Miscellaneous	1,309,803	397,568	324,568	790,255	790,255	1,045,000
Bond Proceeds	-	-	-		-v	
Investment Income	9,771	130,358	227,197	125,000	125,000	
Transfer In	733,236	3,551,448	2,265,325	1,600,000	1,600,000	1,000,000
Total Revenue & Transfer In	23,600,529	11,405,532	42,949,235	7,802,835	53,802,835	8,401,580
Operation Expenditures				7		
Airport Operations	\$ 1,469,442	\$ 2,097,500	\$ 10,043,373	\$ 7,257,459	\$ 9,091,457	\$ 8,352,114
Airport Tower	18,066	52,096	51,526	56,278	56,278	131,883
Airport Terminal	-	597,733	763,207	965,528	1,265,528	1,364,681
Transfer Out	-	<u> </u>		-		
Total Operating Expenditures	1,487,508	2,747,329	10,858,107	8,279,265	10,413,263	9,848,678
Capital Expenditures				-		
Airport CIP	\$ 25,006,838	\$ 13,205,103	\$ 19,027,988	\$ -	\$ 32,045,000	\$ 15,000,000
Infrastructure Improvements	-		-		1,288,922	-
Taxiway Improvements	9	. 8	-		1,161,688	<u> </u>
Total Capital Expenditures	25,006,838	13,205,103	19,027,988		34,495,610	15,000,000
Total Airport Revenues	23,600,529	11,405,532	42,949,235	7,802,835	53,802,835	8,401,580
Total Airport Expenditures	(26,494,346)	(15,952,432)	(29,886,095)	(8,279,266)	(44,908,873)	(24,848,678)
Net Increase (Decrease)	(2,893,817)	(4,546,900)	13,063,140	(476,431)	8,893,962	(16,447,098)
		Beginning F	und Balance	10,532,701	10,532,701	19,426,664
		Ending Fu	nd Balance	10,056,270	19,426,664	2,979,566

Division Function

• The purpose of the Airport Department is to operate and maintain the airport for the greatest benefit to the citizens of Provo. Some of its responsibilities include a) maintaining safe operations as airport use increases to include scheduled air passenger commercial service; b) minimizing potential impacts on surrounding neighborhoods through consistent enforcement of policies; c) maintaining compliance with Federal Aviation Administration (FAA) grant assurances; d) protecting the Provo taxpayers' investment in the airport; and e) assuring continued FAA funding. The Airport CIP tracks all major renovations at the Airport, along with runway maintenance and other capital projects. The main source of funding for the CIP fund is the FAA.

FY 2026 Department Efficiencies

- Seven Airport operations staff became cross-trained and ARFF certified to minimize the number of Fire Department personnel required at every commercial flight.
- Exempt employees assist in snow plowing at the Airport, helping to reduce on-call and overtime expenses.

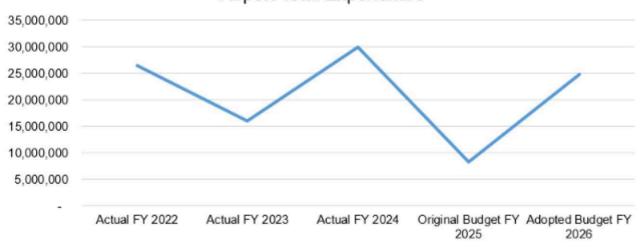
Airport Tax Increment

	Actual FY 2022	Actual FY 2023	Actual FY 2024	Original Budget FY 2025	Adjusted Budget FY 2025	Adopted Budget FY 2026
Revenue & Transfer In						
Property Tax Revenue	<u> </u>	600,144	688,236	600,000	600,000	600,000
Investment Income			36,097			
Transfer In	21		-	-	<u> </u>	-
Total Revenue & Transfer In		600,144	724,333	600,000	600,000	600,000
Operation Expenditures						
Airport Tax Increment	g <u></u>		436,975	437,475	437,475	437,225
Total Operating Expenditures			436,975	437,475	437,475	437,225
Net Increase (Decrease)	-	600,144	287,358	162,525	162,525	162,775
		Beginning F	und Balance	851,584	851,584	1,014,109
		Ending Fur	nd Balance	1,014,109	1,014,109	1,176,884

Division Function

• This fund is part of the Airport department, but it exists to separate out the accounting for the Duncan Aviation tax increment revenue and associated payment. In the past, the Duncan Aviation tax increment property tax revenue and the related principal payment and interest expenses were housed in the Airport fund. In FY24, the Airport Tax Increment fund was created so that this agreement could be tracked outside of regular Airport operations and capital expenses. Most of the City's tax increment agreements are accounted for in the Redevelopment Agency's Tax Increment Fund, but since this agreement was not done through the Redevelopment Agency, it could not be housed in that fund.

Airport Total Expenditure



				Annual 1	otals	
Priority	Goal	Performance Measure	2024	20:	25	2026
0.0 T. T. T. C.			Actual	Current	Target	Target
Business & Economic Vitality	Reach small hub airport status	Number Of Enplanements (Calendar Year)	448,972	117,500	505,000	550,000



Energy

Miscellaneous 3 Telecom Debt Charge 3 Charges for Services 9 Principal Payment 4 Aid to Construction 1 Investment Income 7 Taxes 1 License 0 Other Financing 77 Total Revenue 77 Operating Expenditures 5 Energy Administration \$ Energy Office Buildings 5 Energy Budget & Rate Analysis 6 Energy Customer Assistance 6 Energy Warehouse Operations 6 Energy Warehouse Inventory 6 Energy System Engineering 6 Energy Service Engineering 6 Energy GIS/CAD 6 Energy Purchased Power 47 Energy Substations 6 Energy Street Lighting 6 Energy Street Lighting 6 Energy Forestry 1 Energy Forestry 1 Energy Transmission & Distribution 2 <th>365,056 038,670 500,000 90,135 - 253,273 - 11,862 247,134 093,022 199,607 174,398 333,867 217,803 165,910 385,852 732,871 165,411 801,987 703,458</th> <th></th> <th>77,122,071 2,686,044 3,500,000 51,940 - 1,308,016 - 12,738 84,680,808 6,164,031 273,951 194,284 297,667 210,109 (182) 413,248 740,605 239,233 46,923,416</th> <th></th> <th>75,239,412 3,275,820 34,680 - 2,092,140 - - 80,642,052 5,896,175 159,562 202,940 272,247 201,654 445,220 898,051</th> <th></th> <th>73,306,601 4,298,287 - 40,015 - 1,315,290 - 10,000 78,970,193 5,517,079 215,213 229,153 406,425 220,279 10,000</th> <th></th> <th>73,306,601 4,298,287 - 40,015 - 1,315,290 - 10,000 78,970,193 5,517,080 215,214 229,153 406,426 220,279</th> <th></th> <th>77,796,912 3,459,000 50,000 1,301,729 12,865 82,620,506 5,461,835 215,457 124,992 416,398</th>	365,056 038,670 500,000 90,135 - 253,273 - 11,862 247,134 093,022 199,607 174,398 333,867 217,803 165,910 385,852 732,871 165,411 801,987 703,458		77,122,071 2,686,044 3,500,000 51,940 - 1,308,016 - 12,738 84,680,808 6,164,031 273,951 194,284 297,667 210,109 (182) 413,248 740,605 239,233 46,923,416		75,239,412 3,275,820 34,680 - 2,092,140 - - 80,642,052 5,896,175 159,562 202,940 272,247 201,654 445,220 898,051		73,306,601 4,298,287 - 40,015 - 1,315,290 - 10,000 78,970,193 5,517,079 215,213 229,153 406,425 220,279 10,000		73,306,601 4,298,287 - 40,015 - 1,315,290 - 10,000 78,970,193 5,517,080 215,214 229,153 406,426 220,279		77,796,912 3,459,000 50,000 1,301,729 12,865 82,620,506 5,461,835 215,457 124,992 416,398
Miscellaneous 3 Telecom Debt Charge 3 Charges for Services Principal Payment Aid to Construction Investment Income Taxes License Other Financing 77 Total Revenue 77 Operating Expenditures 5 Energy Administration \$ 5 Energy Office Buildings 5 Energy Budget & Rate Analysis 6 Energy Budget & Rate Analysis 6 Energy Warehouse Operations 6 Energy Warehouse Operations 6 Energy Warehouse Inventory 6 Energy System Engineering 6 Energy Service Engineering 6 Energy Purchased Power 47 Energy Purchased Power 47 Energy Substations 6 Energy Street Lighting 6 Energy Forestry 1 Energy Forestry 1 Energy Transmission & Distribution 2 Total Operation Expenditure 61 Distribution System \$ 3 <th>038,670 500,000 90,135 253,273 - 11,862 247,134 093,022 199,607 174,398 333,867 217,803 165,910 385,852 732,871 165,411 801,987 703,458</th> <th></th> <th>2,686,044 3,500,000 51,940 - 1,308,016 - 12,738 84,680,808 6,164,031 273,951 194,284 297,667 210,109 (182) 413,248 740,605 239,233 46,923,416</th> <th></th> <th>3,275,820 34,680 2,092,140 80,642,052 5,896,175 159,562 202,940 272,247 201,654 - 445,220</th> <th></th> <th>4,298,287 - 40,015 - 1,315,290 - 10,000 78,970,193 5,517,079 215,213 229,153 406,425 220,279</th> <th></th> <th>4,298,287 - 40,015 - 1,315,290 - 10,000 78,970,193 5,517,080 215,214 229,153 406,426</th> <th></th> <th>3,459,000 50,000 1,301,729 12,865 82,620,506 5,461,835 215,457 124,992 416,398</th>	038,670 500,000 90,135 253,273 - 11,862 247,134 093,022 199,607 174,398 333,867 217,803 165,910 385,852 732,871 165,411 801,987 703,458		2,686,044 3,500,000 51,940 - 1,308,016 - 12,738 84,680,808 6,164,031 273,951 194,284 297,667 210,109 (182) 413,248 740,605 239,233 46,923,416		3,275,820 34,680 2,092,140 80,642,052 5,896,175 159,562 202,940 272,247 201,654 - 445,220		4,298,287 - 40,015 - 1,315,290 - 10,000 78,970,193 5,517,079 215,213 229,153 406,425 220,279		4,298,287 - 40,015 - 1,315,290 - 10,000 78,970,193 5,517,080 215,214 229,153 406,426		3,459,000 50,000 1,301,729 12,865 82,620,506 5,461,835 215,457 124,992 416,398
Telecom Debt Charge Charges for Services Principal Payment Aid to Construction Investment Income Taxes License Other Financing Total Revenue Operating Expenditures Energy Administration Energy Office Buildings Energy Budget & Rate Analysis Energy Customer Assistance Energy Warehouse Operations Energy Warehouse Inventory Energy System Engineering Energy Service Engineering Energy GIS/CAD Energy Purchased Power Energy Substations Energy Street Lighting Energy Street Lighting Energy Distribution Meters Energy Transmission & Distribution Capital Expenditure Distribution System Substations Substations Fransmission System Substations	500,000 90,135 - 253,273 - 11,862 247,134 093,022 199,607 174,398 333,867 217,803 165,910 385,852 732,857 165,411 801,987 703,458	\$	3,500,000 51,940 - 1,308,016 - 12,738 84,680,808 6,164,031 273,951 194,284 297,667 210,109 (182) 413,248 740,605 239,233 46,923,416		34,680 - 2,092,140 - 80,642,052 5,896,175 159,562 202,940 272,247 201,654 - 445,220		- 40,015 - 1,315,290 - 10,000 78,970,193 5,517,079 215,213 229,153 406,425 220,279	\$	- 40,015 - 1,315,290 - 10,000 78,970,193 5,517,080 215,214 229,153 406,426	\$	1,301,729 12,865 82,620,506 5,461,835 215,457 124,992 416,398
Charges for Services Principal Payment Aid to Construction Investment Income Taxes License Other Financing Total Revenue Operating Expenditures Energy Administration Energy Office Buildings Energy Budget & Rate Analysis Energy Customer Assistance Energy Warehouse Operations Energy Warehouse Inventory Energy System Engineering Energy Service Engineering Energy GIS/CAD Energy Purchased Power Energy Substations Energy Substations Energy Street Lighting Energy Street Lighting Energy Distribution Meters Energy Forestry Energy Transmission & Distribution Total Operation Expenditure Distribution System Substations	90,135 - - 253,273 - 11,862 247,134 093,022 199,607 174,398 333,867 217,803 165,910 385,852 732,871 165,411 801,987 703,458	\$	51,940 - - 1,308,016 - 12,738 84,680,808 6,164,031 273,951 194,284 297,667 210,109 (182) 413,248 740,605 239,233 46,923,416		2,092,140 - - 80,642,052 5,896,175 159,562 202,940 272,247 201,654 - 445,220		1,315,290 - 10,000 78,970,193 5,517,079 215,213 229,153 406,425 220,279	\$	1,315,290 - 10,000 78,970,193 5,517,080 215,214 229,153 406,426	\$	1,301,729 12,865 82,620,506 5,461,835 215,457 124,992 416,398
Principal Payment Aid to Construction Investment Income Taxes License Other Financing Total Revenue Operating Expenditures Energy Administration Energy Office Buildings Energy Budget & Rate Analysis Energy Customer Assistance Energy Warehouse Operations Energy Warehouse Inventory Energy System Engineering Energy Service Engineering Energy GIS/CAD Energy Purchased Power Energy Dispatch Energy Substations Energy Street Lighting Energy Street Lighting Energy Distribution Meters Energy Forestry Energy Transmission & Distribution Total Operation Expenditure Distribution System Substations	253,273 - 11,862 247,134 093,022 199,607 174,398 333,867 217,803 165,910 385,852 732,871 165,411 801,987 703,458	\$	1,308,016 12,738 84,680,808 6,164,031 273,951 194,284 297,667 210,109 (182) 413,248 740,605 239,233 46,923,416		2,092,140 - - 80,642,052 5,896,175 159,562 202,940 272,247 201,654 - 445,220		1,315,290 - 10,000 78,970,193 5,517,079 215,213 229,153 406,425 220,279	\$	1,315,290 - 10,000 78,970,193 5,517,080 215,214 229,153 406,426	\$	1,301,729 12,865 82,620,506 5,461,835 215,457 124,992 416,398
Principal Payment Aid to Construction Investment Income Taxes License Other Financing Total Revenue Operating Expenditures Energy Administration Energy Office Buildings Energy Budget & Rate Analysis Energy Customer Assistance Energy Warehouse Operations Energy Warehouse Inventory Energy System Engineering Energy Service Engineering Energy GIS/CAD Energy Purchased Power Energy Dispatch Energy Substations Energy Street Lighting Energy Street Lighting Energy Distribution Meters Energy Forestry Energy Transmission & Distribution Total Operation Expenditure Distribution System Substations	253,273 - 11,862 247,134 093,022 199,607 174,398 333,867 217,803 165,910 385,852 732,871 165,411 801,987 703,458	\$	1,308,016 12,738 84,680,808 6,164,031 273,951 194,284 297,667 210,109 (182) 413,248 740,605 239,233 46,923,416		2,092,140 - - 80,642,052 5,896,175 159,562 202,940 272,247 201,654 - 445,220		1,315,290 - 10,000 78,970,193 5,517,079 215,213 229,153 406,425 220,279	\$	10,000 78,970,193 5,517,080 215,214 229,153 406,426	\$	1,301,729 12,865 82,620,506 5,461,835 215,457 124,992 416,398
Aid to Construction Investment Income Taxes License Other Financing Total Revenue Operating Expenditures Energy Administration Energy Office Buildings Energy Budget & Rate Analysis Energy Customer Assistance Energy Warehouse Operations Energy Warehouse Inventory Energy System Engineering Energy Service Engineering Energy GIS/CAD Energy Purchased Power Energy Dispatch Energy Substations Energy Street Lighting Energy Street Lighting Energy Street Trees Energy Forestry Energy Transmission & Distribution Total Operation Expenditure Distribution System Substations	-11,862 247,134 093,022 199,607 174,398 333,867 217,803 165,910 385,852 732,871 165,411 801,987 703,458	\$	12,738 84,680,808 6,164,031 273,951 194,284 297,667 210,109 (182) 413,248 740,605 239,233 46,923,416		5,896,175 159,562 202,940 272,247 201,654 - 445,220		- 10,000 78,970,193 5,517,079 215,213 229,153 406,425 220,279	\$	10,000 78,970,193 5,517,080 215,214 229,153 406,426	\$	12,865 82,620,506 5,461,835 215,457 124,992 416,398
Taxes License Other Financing Total Revenue Operating Expenditures Energy Administration Energy Office Buildings Energy Budget & Rate Analysis Energy Customer Assistance Energy Warehouse Operations Energy Warehouse Inventory Energy System Engineering Energy Service Engineering Energy GIS/CAD Energy Purchased Power Energy Dispatch Energy Substations Energy Street Lighting Energy Street Lighting Energy Street Trees Energy Forestry Energy Transmission & Distribution Capital Expenditure Distribution System Substations	-11,862 247,134 093,022 199,607 174,398 333,867 217,803 165,910 385,852 732,871 165,411 801,987 703,458	\$	12,738 84,680,808 6,164,031 273,951 194,284 297,667 210,109 (182) 413,248 740,605 239,233 46,923,416		5,896,175 159,562 202,940 272,247 201,654 - 445,220		- 10,000 78,970,193 5,517,079 215,213 229,153 406,425 220,279	\$	10,000 78,970,193 5,517,080 215,214 229,153 406,426	\$	12,865 82,620,506 5,461,835 215,457 124,992 416,398
License Other Financing Total Revenue Operating Expenditures Energy Administration Energy Office Buildings Energy Budget & Rate Analysis Energy Customer Assistance Energy Warehouse Operations Energy Warehouse Inventory Energy System Engineering Energy Service Engineering Energy GIS/CAD Energy Purchased Power Energy Dispatch Energy Substations Energy Street Lighting Energy Street Lighting Energy Distribution Meters Energy Forestry Energy Transmission & Distribution 2 Total Operation Expenditure Distribution System Substations Transmission System Substations	-11,862 247,134 093,022 199,607 174,398 333,867 217,803 165,910 385,852 732,871 165,411 801,987 703,458	\$	12,738 84,680,808 6,164,031 273,951 194,284 297,667 210,109 (182) 413,248 740,605 239,233 46,923,416		5,896,175 159,562 202,940 272,247 201,654 - 445,220		- 10,000 78,970,193 5,517,079 215,213 229,153 406,425 220,279	\$	10,000 78,970,193 5,517,080 215,214 229,153 406,426	\$	12,865 82,620,506 5,461,835 215,457 124,992 416,398
Other Financing Total Revenue Operating Expenditures Energy Administration Energy Office Buildings Energy Budget & Rate Analysis Energy Customer Assistance Energy Warehouse Operations Energy Warehouse Inventory Energy System Engineering Energy Service Engineering Energy GIS/CAD Energy Purchased Power Energy Dispatch Energy Substations Energy Street Lighting Energy Street Lighting Energy Distribution Meters Energy Forestry Energy Forestry Energy Transmission & Distribution 2 Capital Expenditure Distribution System Substations	11,862 247,134 093,022 199,607 174,398 333,867 217,803 165,910 385,852 732,871 165,411 801,987 703,458	\$	84,680,808 6,164,031 273,951 194,284 297,667 210,109 (182) 413,248 740,605 239,233 46,923,416		5,896,175 159,562 202,940 272,247 201,654 - 445,220		10,000 78,970,193 5,517,079 215,213 229,153 406,425 220,279	\$	78,970,193 5,517,080 215,214 229,153 406,426	\$	5,461,835 215,451 124,992 416,398
Total Revenue 77 Operating Expenditures Energy Administration \$ 5 Energy Office Buildings Energy Budget & Rate Analysis Energy Customer Assistance Energy Warehouse Operations Energy Warehouse Inventory Energy System Engineering Energy Service Engineering Energy GIS/CAD Energy Purchased Power 47 Energy Dispatch Energy Substations Energy Street Lighting Energy Street Lighting Energy Distribution Meters Energy Forestry Energy Forestry Energy Transmission & Distribution 2 Total Operation Expenditure Distribution System Substations	247,134 093,022 199,607 174,398 333,867 217,803 165,910 385,852 732,871 165,411 801,987 703,458	\$	84,680,808 6,164,031 273,951 194,284 297,667 210,109 (182) 413,248 740,605 239,233 46,923,416		5,896,175 159,562 202,940 272,247 201,654 - 445,220		78,970,193 5,517,079 215,213 229,153 406,425 220,279	\$	78,970,193 5,517,080 215,214 229,153 406,426	\$	5,461,835 215,451 124,992 416,398
Energy Administration \$ 5 Energy Office Buildings Energy Budget & Rate Analysis Energy Customer Assistance Energy Warehouse Operations Energy Warehouse Inventory Energy System Engineering Energy Service Engineering Energy GIS/CAD Energy Purchased Power 47 Energy Dispatch Energy Substations Energy Street Lighting Energy Street Lighting Energy Street Trees Energy Forestry Energy Transmission & Distribution Capital Expenditure Distribution System Substations System \$ 3 Transmission System Substations	093,022 199,607 174,398 333,867 217,803 165,910 385,852 732,871 165,411 801,987 703,458	\$	6,164,031 273,951 194,284 297,667 210,109 (182) 413,248 740,605 239,233 46,923,416		5,896,175 159,562 202,940 272,247 201,654 - 445,220		5,517,079 215,213 229,153 406,425 220,279	\$	5,517,080 215,214 229,153 406,426	\$	5,461,835 215,457 124,992 416,398
Energy Administration \$ 5 Energy Office Buildings Energy Budget & Rate Analysis Energy Customer Assistance Energy Warehouse Operations Energy Warehouse Inventory Energy System Engineering Energy Service Engineering Energy GIS/CAD Energy Purchased Power 47 Energy Dispatch Energy Substations Energy Street Lighting Energy Street Lighting Energy Street Trees Energy Forestry Energy Transmission & Distribution Total Operation Expenditure Distribution System Substations Fanal Substations Energy Forestry Energy Transmission & Distribution 2 Capital Expenditure Distribution System Substations	093,022 199,607 174,398 333,867 217,803 165,910 385,852 732,871 165,411 801,987 703,458	\$	6,164,031 273,951 194,284 297,667 210,109 (182) 413,248 740,605 239,233 46,923,416		5,896,175 159,562 202,940 272,247 201,654 - 445,220		5,517,079 215,213 229,153 406,425 220,279	\$	5,517,080 215,214 229,153 406,426	\$	5,461,835 215,457 124,992 416,398
Energy Administration \$ 5 Energy Office Buildings Energy Budget & Rate Analysis Energy Customer Assistance Energy Warehouse Operations Energy Warehouse Inventory Energy System Engineering Energy Service Engineering Energy GIS/CAD Energy Purchased Power 47 Energy Dispatch Energy Substations Energy Street Lighting Energy Street Lighting Energy Distribution Meters Energy Street Trees Energy Forestry Energy Transmission & Distribution 2 Total Operation Expenditure Distribution System Substations	199,607 174,398 333,867 217,803 165,910 385,852 732,871 165,411 801,987 703,458	\$	273,951 194,284 297,667 210,109 (182) 413,248 740,605 239,233 46,923,416		159,562 202,940 272,247 201,654 - 445,220	\$	215,213 229,153 406,425 220,279	\$	215,214 229,153 406,426	\$	215,457 124,992 416,398
Energy Office Buildings Energy Budget & Rate Analysis Energy Customer Assistance Energy Warehouse Operations Energy Warehouse Inventory Energy System Engineering Energy Service Engineering Energy GIS/CAD Energy Purchased Power Energy Dispatch Energy Substations Energy Smart Grid Energy Street Lighting Energy Distribution Meters Energy Street Trees Energy Forestry Energy Transmission & Distribution 2 Total Operation Expenditure Distribution System Substations	199,607 174,398 333,867 217,803 165,910 385,852 732,871 165,411 801,987 703,458	Į.	273,951 194,284 297,667 210,109 (182) 413,248 740,605 239,233 46,923,416		159,562 202,940 272,247 201,654 - 445,220	J.	215,213 229,153 406,425 220,279	Φ	215,214 229,153 406,426	J.	215,457 124,992 416,398
Energy Budget & Rate Analysis Energy Customer Assistance Energy Warehouse Operations Energy Warehouse Inventory Energy System Engineering Energy Service Engineering Energy GIS/CAD Energy Purchased Power Energy Dispatch Energy Substations Energy Street Lighting Energy Oistribution Meters Energy Street Trees Energy Forestry Energy Transmission & Distribution Total Operation Expenditure Distribution System Substations Substations	174,398 333,867 217,803 165,910 385,852 732,871 165,411 801,987 703,458		194,284 297,667 210,109 (182) 413,248 740,605 239,233 46,923,416		202,940 272,247 201,654 - 445,220		229,153 406,425 220,279		229,153 406,426		124,992 416,398
Energy Customer Assistance Energy Warehouse Operations Energy Warehouse Inventory Energy System Engineering Energy Service Engineering Energy GIS/CAD Energy Purchased Power Energy Dispatch Energy Substations Energy Smart Grid Energy Street Lighting Energy Distribution Meters Energy Forestry Energy Forestry Energy Transmission & Distribution Total Operation Expenditure Distribution System Substations	333,867 217,803 165,910 385,852 732,871 165,411 801,987 703,458		297,667 210,109 (182) 413,248 740,605 239,233 46,923,416		272,247 201,654 - 445,220		406,425 220,279		406,426		416,398
Energy Warehouse Operations Energy Warehouse Inventory Energy System Engineering Energy Service Engineering Energy GIS/CAD Energy Purchased Power Energy Dispatch Energy Substations Energy Smart Grid Energy Street Lighting Energy Distribution Meters Energy Street Trees Energy Forestry Energy Transmission & Distribution Total Operation Expenditure Distribution System Substations	217,803 165,910 385,852 732,871 165,411 801,987 703,458		210,109 (182) 413,248 740,605 239,233 46,923,416		201,654 - 445,220		220,279		The latest		
Energy Warehouse Inventory Energy System Engineering Energy Service Engineering Energy GIS/CAD Energy Purchased Power Energy Dispatch Energy Substations Energy Smart Grid Energy Street Lighting Energy Distribution Meters Energy Street Trees Energy Forestry Energy Transmission & Distribution Total Operation Expenditures Distribution System Substations	165,910 385,852 732,871 165,411 801,987 703,458		(182) 413,248 740,605 239,233 46,923,416		445,220				220.219		2/1 050
Energy System Engineering Energy Service Engineering Energy GIS/CAD Energy Purchased Power Energy Dispatch Energy Substations Energy Smart Grid Energy Street Lighting Energy Distribution Meters Energy Street Trees Energy Forestry Energy Transmission & Distribution 2 Total Operation Expenditures Distribution System Substations	385,852 732,871 165,411 801,987 703,458		413,248 740,605 239,233 46,923,416		The second secon		10,000		10,000		241,858
Energy Service Engineering Energy GIS/CAD Energy Purchased Power 47 Energy Dispatch 47 Energy Substations 5 Energy Smart Grid 5 Energy Street Lighting 5 Energy Distribution Meters 5 Energy Street Trees 5 Energy Forestry 1 Energy Transmission & Distribution 2 Total Operation Expenditures 61 Capital Expenditure 5 Distribution System \$ Substations \$	732,871 165,411 801,987 703,458		740,605 239,233 46,923,416		The second secon		507,870		507,871		733,783
Energy GIS/CAD Energy Purchased Power 47 Energy Dispatch 47 Energy Substations 47 Energy Substations 47 Energy Substations 47 Energy Substations 48 Energy Street Lighting 49 Energy Distribution Meters 40 Energy Street Trees 40 Energy Forestry 41 Energy Transmission & Distribution 22 Total Operation Expenditures 61 Capital Expenditure 51 Distribution System \$1 Transmission System \$1 Substations \$2	165,411 801,987 703,458		239,233 46,923,416				850,867		850,867		935,01
Energy Purchased Power 47 Energy Dispatch 47 Energy Substations 47 Energy Substations 47 Energy Smart Grid 47 Energy Street Lighting 47 Energy Street Lighting 48 Energy Street Trees 49 Energy Forestry 49 Energy Forestry 40 Energy Transmission & Distribution 20 Total Operation Expenditures 61 Capital Expenditure 50 Distribution System \$1 Transmission System \$3 Substations \$3	801,987 703,458		46,923,416		The state of the s						
Energy Dispatch Energy Substations Energy Smart Grid Energy Street Lighting Energy Distribution Meters Energy Street Trees Energy Forestry 1. Energy Transmission & Distribution 2 Total Operation Expenditures 61 Capital Expenditure Distribution System Distribution System \$ 3 Transmission System Substations	703,458				271,115		300,790		300,789		305,409
Energy Substations Energy Smart Grid Energy Street Lighting Energy Distribution Meters Energy Street Trees Energy Forestry Energy Transmission & Distribution Total Operation Expenditures Distribution System Substations Transmission System Substations					46,509,999	- 4	19,029,550		49,029,550		51,136,559
Energy Smart Grid Energy Street Lighting Energy Distribution Meters Energy Street Trees Energy Forestry 1 Energy Transmission & Distribution 2 Total Operation Expenditures 61 Capital Expenditure Distribution System \$ 3 Transmission System Substations	047 407		761,683		801,638		832,409		832,409		867,650
Energy Street Lighting Energy Distribution Meters Energy Street Trees Energy Forestry 1 Energy Transmission & Distribution 2 Total Operation Expenditures 61 Capital Expenditure 1 Distribution System \$ 3 Transmission System \$ 3 Substations \$ 3	847,437		877,289		921,203		1,037,272		1,037,272		1,089,228
Energy Distribution Meters Energy Street Trees Energy Forestry 1 Energy Transmission & Distribution 2 Total Operation Expenditures 61 Capital Expenditure 0 Distribution System \$ 3 Transmission System \$ substations	400,320		403,993		450,696		505,560		505,560		478,05
Energy Street Trees Energy Forestry 1 Energy Transmission & Distribution 2 Total Operation Expenditures 61 Capital Expenditure 0 Distribution System \$ 3 Transmission System Substations	160,040		190,014		165,536		209,706		209,705		217,550
Energy Forestry	351,970		278,849		296,758		331,603		331,602		344,38
Energy Transmission & Distribution 2 Total Operation Expenditures 61 Capital Expenditure 5 Distribution System \$ Transmission System Substations	130,871		255,869		335,771		446,455		446,456		0.474.50
Total Operation Expenditures 61 Capital Expenditure Distribution System \$ 3 Transmission System Substations	253,236		1,275,039		1,240,717		1,326,288		1,901,287		2,171,52
Capital Expenditure Distribution System \$ 3 Transmission System Substations	459,159		2,976,714		3,257,193		3,774,458		3,374,458		3,983,179
Distribution System \$ 3 Transmission System Substations	577,219		62,475,812		62,326,477	6	55,750,977		65,925,978	a	68,742,874
Transmission System Substations											
Substations	515,550	\$	2,210,179	\$	5,360,272	\$	3,919,821	\$	4,994,821	\$	4,527,030
	116,149		11,975		13,924		1,039,400		1,456,476		1,041,000
City Projects	37,864		717,805		90,487		1,011,300		2,962,212		10,900,420
	841,034		91,904		236,648		800,000		1,064,338		1,359,252
SCADA/AMI	5,880		3. -		3,262		300,000		100,000		1,037,602
Administration Projects	442,392		376,898		496,550		1,011,482		684,989		2,436,143
Vehicle Replacement- Outright Purchase	180	-				8	950,000		950,000		1,200,000
Total Capital Expenditure 4	958,869	18	3,408,761	_	6,201,143		9,032,003	_	12,212,836		22,501,446
Transfer Out 12	535,056		11,670,938		10,640,615		8,062,879		8,062,879		9,464,329
Total Energy Revenues 77.	247,134		84,680,808		80,642,052	17	78,970,193		78,970,193		82,620,506
<u> </u>	071,144)		(77,555,511)		(79,168,235)		32,845,859)		(86,201,693)		(100,708,649
	824,010)	-	7,125,297		1,473,817		(3,875,666)		(7,231,500)		(18,088,14
			Beginning F	und	Balance	2	11,013,664		41,013,664		33,782,164
			Ending Fu		talana.		37,137,998		33,782,164		15,694,02

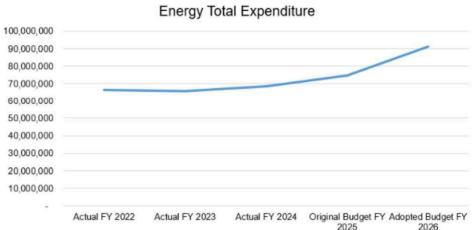
^{*}SCADA stands for Supervisory Control and Data Acquisition; AMI stands for Advanced Metering Infrastructure.

Department Function

• The Energy Department provides reliable electricity with superior customer service at a competitive price to the residents and businesses in Provo. The department operates and maintains over 35,000 meters, 380 miles of distribution lines, 48 miles of transmission lines, and 18 substation transformers. Provo City Power is the largest municipally-owned electric utility in the state. Provo is a member of the Utah Municipal Power Agency (UMPA) which is responsible for the management and scheduling of all power resources serving Provo and the other member utilities. The electricity is generated from coal fired power plants, hydroelectric generation and natural gas plants. One major challenge for the utility is to develop new resources for future loads and manage the environmental landscape.

FY 2026 Department Efficiencies

- Trees program received a grant to provide trees to the citizens.
- Brought on 3 employees from Parks and Rec to consolidate all tree trimming operations within one department.
- Adding new automated equipment to our grid to shorten outage times thus reducing labor and overtime costs in our operations.
- Changed our warehouse assistant position to an equipment operator with additional certification requirements to cut down on equipment accidents and injuries.



				Annual Totals				
City Priority	Department Goal	Performance Measures	2024	2	025	2026		
The second secon			Actual	Current	Target	Target		
Safe City	Voor Employees Safe	Injuries	4	0	0	0		
Safe City	Keep Employees Safe	Vehicle Accidents	3	0	0	0		
		Days Cash on Hand	151	191	180	180		
n ::	Maintain a Healthy	Debt Service Coverage: Reserves Divided by Debt	2.26	3.04	2.00	2.00		
Responsible Government	Financial Outlook	Rate Stabilization Fund	\$31,975,964	\$36,249,546	\$25,000,000	\$25,000,000		
		Total Fund Balance	\$39,566,846	\$41,013,664	\$35,000,000	\$35,000,000		
	FOI	Green Xchange Rebates Issued	306	139	180	180		
	Provide Citizens with	Total Rooftop Solar Customers	1,217	1,243	1,277	1,337		
	Sustainable Enrgy Options	Total Shared Solar Customers	128	129	152	176		
Healthy, Inviting Environment		New Trees Planted	176	53	60	60		
		CAIDI: Minutes per Outage	79	78	<120	<120		
	Provide Reliable Power	SAIDI: Outage Minutes per Customer	2	5	<12	<12		
		SAIFI: Outages per Customer	0.04	0.05	<0.11	<0.11		

Peaks Ice Arena

Peaks Ice Arena	Actual FY 2022	Actual FY 2023	Actual FY 2024	Original Budget FY 2025	Adjusted Budget FY 2025	Adopted Budget FY 2026
Revenue & Transfer In						
Charges for Services	\$ 1,897,255	\$ 2,965,703	\$ 2,081,615	\$ 2,854,858	\$ 2,854,858	\$ 2,202,000
Miscellaneous	1,491	1,703	2,460	10,000	10,000	3,000
Other Financing (Interlocal Cont)	50,000	50,000	50,000	50,000	50,000	50,000
Investment Income	3,669	36,849	82,640	45,000	45,000	85,000
Transfer In		-				
Total Revenue & Transfer In	1,952,415	3,054,255	2,216,715	2,959,858	2,959,858	2,340,000
Operation Expenditures						
Peaks Ice Arena	\$ 1,669,031	\$ 2,024,295	\$ 2,020,458	2,954,260	3,089,696	2,340,000
Total Operating Expenditures	1,669,031	2,024,295	2,020,458	2,954,260	3,089,696	2,340,000
Capital Expeditures						
Peaks Ice Arena Capital Projects	\$ -	\$ -	\$ -	<u>%≅</u> 9	920,365	
Total Operating Expenditures					920,365	
Total Peaks Revenues	1,952,415	3,054,255	2,216,715	2,959,858	2,959,858	2,340,000
Total Peaks Expenditures	(1,669,031)	(2,024,295)	(2,020,458)	(2,954,260)	(4,010,061)	(2,340,000)
Net Increase (Decrease)	283,384	1,029,960	196,257	5,598	(1,050,203)	-
		Beginning F	und Balance	1,633,350	1,633,350	583,147
		Ending Fu	nd Balance	1,638,948	583,147	583,147

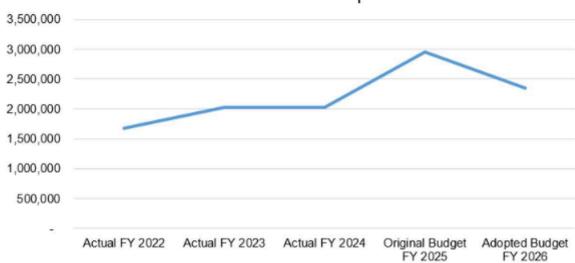
Department Function

The Peaks Ice Arena is a facility constructed for the 2002 Winter Olympics in Utah. It was a joint venture between
Utah County and Provo City. As of the end of FY 2018, Utah County and Provo City agreed that Provo City would be
the sole operator with a minimal fixed contribution from the county.

FY 2026 Department Efficiencies

- Proactive maintenance strategies that address issues before they escalate into costly repairs.
- Continue to replace lights with LED and installing more timed switches to reduce waste.
- · Automated water valve for filling Zamboni machines to reduce waste
- Evaluate and updated employee scheduling practices and task assignment procedures to maximize efficiency.





				Annual	Totals			
Priority	Goal	Performance Measure	2024	20:	25	2026		
			Actual	Current	Target	Target		
Family	Promote family-friendly recreation and entertainment that fosters connection, fun, and community	Special Events	3	4	3	6		
Community	Deliver high-quality, Olympic-standard ice	Public Skating Attendance	63,144	53,285	75,000 8	80,000		
	experiences that increase community participation	Ice Resurfacing as a Measure of Facility Use	5,220	5,325	5,225	5,225		
Responsible Government	Maintain a cost recovery model that includes a capital reserve component to fund future upgrades and infrastructure needs	Cost Recovery: % of operations funded by reven	109%	100%	109%	110%		
Healthy, Inviting Environment	Promote healthy and active lifestyles by offering individual and team sports programing	Facility Hours Dedicated to Local Youth and Adult Programs	4160	4200	4300	4400		



Sanitation

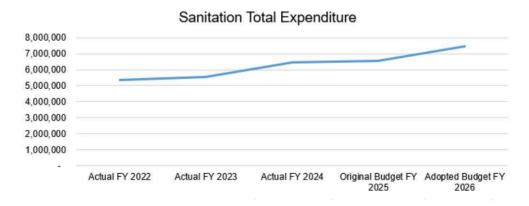
0	Actual FY 2022	Actual FY 2023	Actual FY 2024	Original Budget FY 2025	Adjusted Budget FY 2025	Adopted Budget FY 2026
Sanitation						
Revenue						
Utilities Revenue	\$ 5,551,317					
Miscellaneous	42,046	40,854	29,024	25,000	25,000	25,000
Charges for Services	1,052,346	1,061,938	1,165,850	1,136,000	1,136,000	1,388,000
Investment Income	8,476	87,874	157,560	80,000	80,000	80,000
Total Revenue	6,654,185	6,792,498	7,460,483	7,281,000	7,281,000	7,368,000
Operating Expenditures						
Sanitation Collections	\$ 5,340,448	\$ 5,480,105	\$ 5,984,542	\$ 6,387,120	\$ 7,760,158	\$ 7,266,081
Total Operating Expenditures	5,340,448	5,480,105	5,984,542	6,387,120	7,760,158	7,266,081
Capital Expenditures						
Sanitation Projects	\$ 18,290	\$ 47,109	\$ 462,596	\$ 180,000	\$ 538,019	\$ 200,000
Total Capital Expenditure	18,290	47,109	462,596	180,000	538,019	200,000
Transfers Out	782,516	772,347	793,047	771,641	787,052	874,125
Total Sanitation Revenues	6,654,185	6,792,498	7,460,483	7,281,000	7,281,000	7,368,000
Total Sanitation Expenses	(6,141,254)	(6,299,561)	(7,240,185)	(7,338,761)	(9,085,228)	(8,340,206)
Net Change in Fund Balance	512,931	492,937	220,298	(57,761)	(1,804,228)	(972,206)
		Beginning F	und Balance	2,954,861	2,954,861	1,150,632
		Ending Fu	nd Balance	2,897,100	1,150,632	178,426

Division Function

 Sanitation is a division within the Public Works Department. This division provides automated residential refuse (black can) collection, recyclable (blue can) collection, and green waste (green can) recycling. Sanitation also manages neighborhood-oriented cleanup programs in the spring and fall of each year.

FY 2026 Department Efficiencies

Continue operating at the same level with the same budget even with the continuing cost increases.



				Annual T	otals	
Priority	Goal	Performance Measure	2024	202	D25 Target	2026
			Actual	Current	Target	Target
Healthy, Inviting Environment	Decrease Recycling Contamination	Number Of Household Recycling Audits Per Month	30	27	24	30

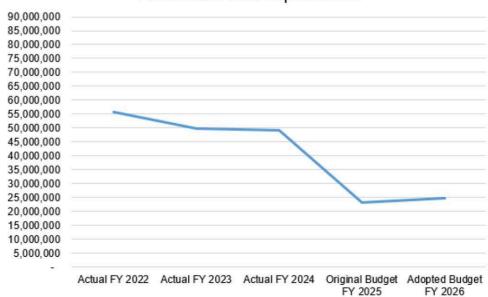
Wastewater

Wastewater	Actual FY 2022	Actual FY 2023	Actual FY 2024	Original Budget FY 2025	Adjusted Budget FY 2025	Adopted Budget FY 2026
Revenue						
Utilities Revenue	\$ 23,547,496	\$ 24,693,800	\$ 25,443,449	\$ 25,400,000	\$ 25,400,000	\$ 26,000,000
Miscellaneous	1,158,841	736,378	1,249,994	90,000	1,130,000	1,170,000
Charges for Services	1,446,919		(1,875)	1,040,000	-	-
Other Financing	27,144,448	33,056,290	9,170	6,000	46,386,000	7,000
Intergovernmental	-	-	-	-	7,000,000	(-
Investment Income	59,758	646,617	402,110	200,000	200,000	600,000
Transfer In	F=	3,000,000	21			
Total Revenue	53,357,462	62,133,085	27,102,848	26,736,000	80,116,000	27,777,000
Operations Expenditure						
Wastewater Reclamation	\$ 5,334,183	\$ 6,345,865	\$ 6,402,184	\$ 8,050,040	\$ 8,172,246	\$ 12,281,248
Wastewater Collection	906,256	913,512	1,107,360	1,239,359	1,281,271	1,406,256
Total Operating Expenditure	6,240,439	7,259,377	7,509,545	9,289,399	9,453,517	13,687,504
Capital Expenditure						
Wastewater Capital	\$ 49,629,329	\$ 42,683,563	\$ 41,529,597	\$ 14,008,500	\$ 54,048,876	\$ 11,000,000
Total Capital Expenditure	49,629,329	42,683,563	41,529,597	14,008,500	54,048,876	11,000,000
Transfer Out	3,245,494	3,306,812	3,410,688	3,408,930	3,408,930	3,250,000
Total Wastewater Revenue	53,357,462	62,133,085	27,102,848	26,736,000	80,116,000	27,777,000
Total Wastewater Expenditures	(59,115,262)	(53,249,752)	(52,449,829)	(26,706,829)	(66,911,323)	(27,937,504)
Net Change in Fund Balance	(5,757,800)	8,883,333	(25,346,981)	29,171	13,204,677	(160,504)
		Beginning F	und Balance	(12,622,243)	(12,622,243)	582,434
		Ending Fu	nd Balance	(12,593,072)	582,434	421,930

Department Function

Wastewater is composed of two sections (Wastewater Collections and Water Reclamation) within the Water Resources Division of the Public Works Department. These sections provide comprehensive sanitary wastewater collection and treatment services to the community. These sections operate a fully delegated Industrial Pre-treatment Program to control the discharge of toxic, harmful or untreatable wastes to the sewer system. Funding for operation, maintenance, and capital wastewater needs are provided by sewer rates and minor miscellaneous revenues.





FY 2026 Department Efficiencies

• Wastewater is working on the completion of the new wastewater treatment plant and how to operate the facility efficiently.

				Annual To	nnual Totals			
Priority	Goal	Performance Measure	2024	202	5	2026		
			Actual	Current	rrent Target			
Safe City Maintain Healthy Waterways	Gallons of Sewage Treated in Billions							
	Ivialitani Fleating Waterways	(Calendar Year)	4.4	1.0	4.0	4.0		



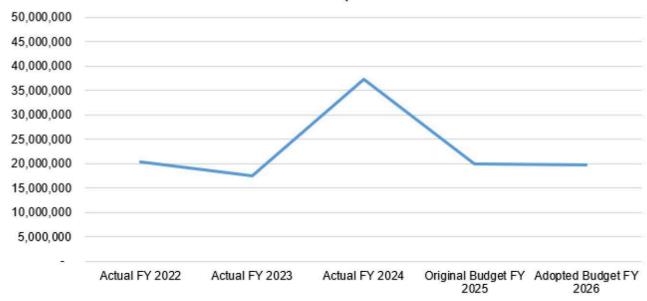
Water

Water	Actual FY 2022	Actual FY 2023	Actual FY 2024	Original Budget FY 2025	Adjusted Budget FY 2025	Adopted Budget FY 2026
Revenue						
Utilities Revenue	\$ 14,977,88	7 \$ 16,287,887	\$ 16,862,783	\$ 17,024,000	\$ 17,024,000	\$ 18,304,000
Intergovernmental	-	-		-	101,750,000	=
Miscellaneous	1,402,39	1,036,632	1,720,017	80,000	155,000	270,000
Charges for Services	23,87	61,005	47,486	1,275,000	1,200,000	2,000,000
Investment Income	45,70	4 961,378	1,044,602	300,000	300,000	100,000
Transfer In	583,82	20,298,926	583,820	583,820	583,820	
Total Revenue & Transfer In	17,033,67	38,645,828	20,258,708	19,262,820	121,012,820	20,674,000
Operations Expenditure						
Public Works Administration	\$ 471,11	1 \$ 533,363	\$ 627,504	\$ 606,279	\$ 606,279	\$ 146,366
Water Administration	4,395,43	4,576,911	5,016,585	5,229,133	5,262,168	5,723,671
Water Sources	3,044,90	4 2,977,387	2,921,049	3,477,282	3,499,738	3,393,056
Water Distribution	1,620,78	1,760,047	1,749,478	2,025,288	2,041,771	2,114,905
Water Inventory	(22,96	2,858	9,385	1,000	1,000	1,000
Total Operating Expenditure	9,509,27	9,850,566	10,324,001	11,338,982	11,410,956	11,378,997
Capital Expenditure	- P					-
Water Capital	\$ 10,809,75	5 \$ 7,736,526	\$ 27,040,033	\$ 8,700,000	\$ 113,480,000	\$ 8,483,000
Total Capital Expenditure	10,809,75	7,736,526	27,040,033	8,700,000	113,480,000	8,483,000
Transfer Out	\$ 1,744,68	<u>\$ 1,832,119</u>	\$ 1,835,247	\$ 1,922,227	\$ 1,922,227	\$ 2,285,500
Total Water Revenues	17,033,67	7 38,645,828	20,258,708	19,262,820	121,012,820	20,674,000
Total Water Expenditure & Transfer Out	(22,063,71	4) (19,419,211)	(39,199,280)	(21,961,209)	(126,813,183)	(22,147,497)
Net Change in Fund Balance	(5,030,03	7) 19,226,617	(18,940,572)	(2,698,389)	(5,800,363)	(1,473,497)
		Beginning I	Fund Balance	7,619,467	7,619,467	1,819,105
		Ending Fu	und Balance	4,921,078	1,819,105	345,608

Department Function

The Water Distribution and Water Sources Sections of the Water Resources Division are included in the Public
Works Department. The mission of these sections is to protect the community's health and welfare by providing an
abundant supply of high quality water in a way which exceeds federal and state water quality standards at a competitive price. These sections provide comprehensive culinary water services to the community utilizing water service
sales, connection fees, and minor miscellaneous revenues.





FY 2026 Department Efficiencies

 An increased effort will be made to change out aging water meters, particularly large meters serving high consuming customers, that will result in more accurate billing and improved revenue collection.

				Annual T	ual Totals				
Priority	Goal	Performance Measure	2024	2025		2026 Target			
			Actual	Current	Target	Target			
Safe City	Provide Safe Water	Number of Bacteriological Samples Taken	1313	324	1330	1330			
Consequent.	100 v. 100 0. 101 v. 101	Water Usage (Billion Gallons)	8.6	1.2	9	9			



Transportation Utility

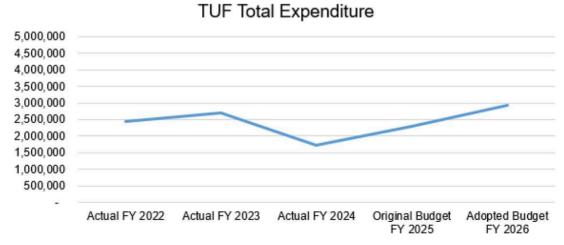
Transportation Utility	Actu	ial FY 2022	Actual FY 2023 Actual FY		tual FY 2024	Or	iginal Budget FY 2025	Adj	usted Budget FY 2025	Adop	ted Budget FY 2026	
Revenue												
Charges for Services	\$	2,194,847	\$	2,194,715	\$	2,343,921	\$	2,340,000	\$	2,340,000	\$	2,925,000
Investment Income		62		6,468		23,483		=1	_	=	NS.	
Total Revenue		2,194,909	69	2,201,183		2,367,404	_	2,340,000		2,340,000		2,925,000
Expenditure												
Utility Transportation	\$	2,429,413	\$	2,698,397	\$	1,716,354	\$	2,300,000	\$	2,871,648	\$	2,925,000
Total Expenditure		2,429,413		2,698,397	_	1,716,354	_	2,300,000	_	2,871,648		2,925,000
Net Change in Fund Balance		(234,504)		(497,214)		651,050		40,000		(531,648)		-
				Beginning F	und l	Balance		739,126		739,126		207,477
				Ending Fu	nd Ba	alance		779,126		207,477		207,477

Department Function

• The Transportation Utility Fund (TUF) was established in FY 2014 to provide a transparent, sustainable and equitable source of funding for road maintenance. A monthly fee is assessed to all property owners within the City on their monthly utility bill. The basis of the monthly charge is calculated on the estimated number of average daily vehicle trips generated by each property in the City. In the past, Provo City has used bonding as a resource of revenue for ongoing street maintenance. The Provo City Municipal Council and City Administration determined that this was not a sustainable source of funding for street maintenance.

Highlights

• Transportation Utility charges for services revenue includes 14% fee increase.



				Annual T	otals	
Priority	Goal	Performance Measure	2024	202	25	2026
			Actual	Current	Target	Target
	Maintain High Quality City	Average Remaining Service Life of				
Safe City	Street Network Pavement	City Street Network Pavement				
E-1	Condition	(RSL in years)	13.0	13.0	12.5	11.8

Golf Course

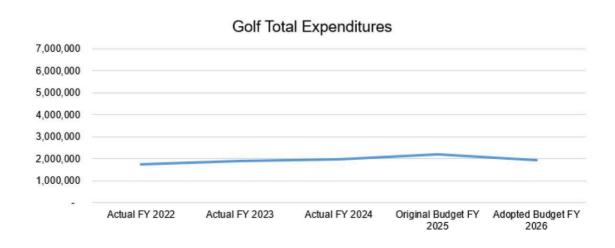
Golf	Actual	FY 2022	Act	ual FY 2023	Act	ual FY 2024	Ori	ginal Budget FY 2025	Adj	usted Budget FY 2025	Ad	ppted Budget FY 2026
Revenue & Transfer In												
Charges for Services	\$ 1	,647,965	\$	1,790,880	\$	1,982,134	\$	2,198,500	\$	2,198,500	\$	1,933,504
Miscellaneous		7,298		6,249		1,414		1,000		1,000		1,000
Investment Income		10		11,342		32,374		1,500		1,500		1,500
Transfer In				305,882	2	60,882		60,882	44	60,882	_	60,882
Total Revenue & Transfer In	1	,655,273		2,114,354		2,076,804		2,261,882		2,261,882		1,996,886
Operations Expenditure												
Golf Course	\$ 1	,588,502	\$	1,845,532	\$	1,986,446	\$	2,207,026	S	2,501,872	S	1,942,457
Golf Course Maintenance			8	-	-	-			100	-	2	
Total Operations Expenditure	1	,588,502		1,845,532		1,986,446		2,207,026		2,501,872		1,942,457
Capital Expenditure			100		110	17.		-				-
Golf Capital Projects	\$	157,472	\$	72,578	\$		\$		\$		\$	
Total Capital Expenditure	-	157,472	_	72,578			_		-		-	
Total Golf Revenues	1	,655,273		2,114,354		2,076,804		2,261,882		2,261,882		1,996,886
Total Golf Expenditures	(1	,745,974)		(1,918,110)		(1,986,446)		(2,207,026)	ia .	(2,501,872)		(1,942,457)
Net Change in Fund Balance		(90,701)		196,244		90,358		54,856		(239,990)		54,429
				Beginning F	und l	Balance		385,339		385,339		145,349
				Ending Fur	nd Ba	alance		440,195		145,349		199,778

Department Function

• The purpose and mission of the Timpanogos Golf Course is to offer a complete golf experience for players at all levels, at a fair price, that makes the Timpanogos Golf Course the best recreational value for golfers in the region. This is accomplished through exceptional customer service and superior public facilities including an 18-hole championship course, a seven-hole short course, a full length practice range, three practice greens, and clubhouse with banquet hall, pro shop and food service operation.

FY 2026 Department Efficiencies

- Banquet room lighting and AV system renovation will allow for rental revenue and better utilization of the space.
- The Driving Range will add a covered, heated hitting bay with seating for large groups families and events similar to a "Top Golf" feel.
- The golf course cart shed will be completed allowing for an electric cart fleet to replace our current gas fleet.

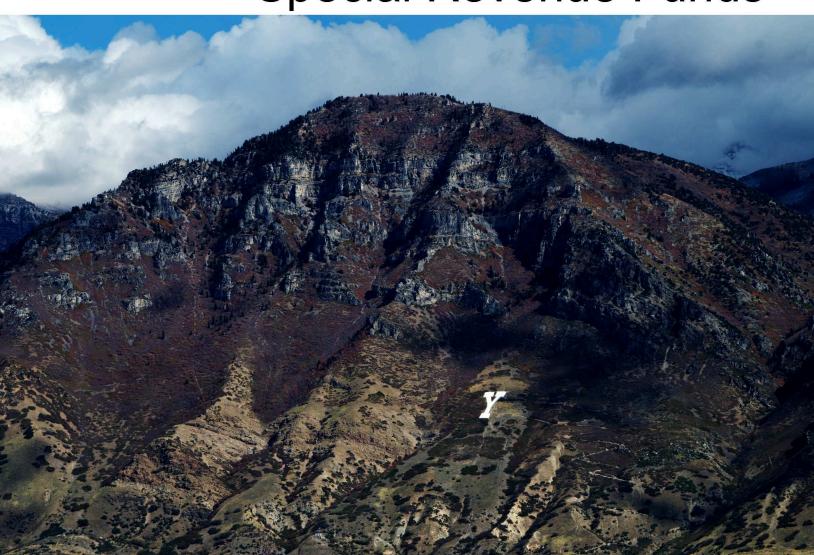


				Annua			
Priority	Goal	Performance Measure	2024	20	2025		
			Actual	Current	Target	Target	
	Increase Golf Participation and Use of Golf Course	Total of Rounds Played	91,450	58,980	95,000	100,000	
HEALTHY, INVITING ENVIRONMENT	Provide Golf Practice Facilities that Support Skill Development for Players of All Ages and Abilities	Total of Range Balls at Practice Range	2,551,420	1,468,290	2,600,000	3,000,000	
	Provide opportunities for youth engagement through participation in golf camps, clinics, and leagues	Youth Programs Participation	4,275	2,644	4,300	4,400	
RESPONSIBLE GOVERNMENT	Maintain a cost recovery model that includes a capital reserve component to fund future upgrades and infrastructure needs	Cost Recovery Total	104.7%	74.64%	104%	105%	
USINESS/ECONOMIC	Host a diverse range of tournaments and special events that draw regional visitors and contribute to Provo's economic vitality	Tournaments and Special Events	18	12	20	25	
VITALITY	Leverage golf operations and events to drive tourism, increase local spending, and contribute to Provo's economic vitality	Local Economic Impact of Timpanogos Golf Club 2025 Utah Golf Economic Impact Report	\$ 4,129,984.95	\$ 2,598,971.34	\$ 4,200,000.00	\$ 4,300,000.00	





Special Revenue Funds



Justice Court

latin Out	Actual FY 2022	Actual FY 2023	Actual FY 2024	Original Budget FY 2025	Adjusted Budget FY 2025	Adopted Budget FY 2026
Justice Court						k a asa s
Revenue & Transfer In	0.44.700	Φ 040,000	A 040 00F	Φ 057.000	Φ 057.000	A 440,000
Fines	\$ 844,723					
Miscellaneous	143,565			261,869	261,870	288,543
Investment Income	68	7,870	35,782	31,515	31,515	36,000
Transfer In	276,963	684,545	614,926	434,727	434,727	308,619
Total Revenue & Transfer In	1,265,319	1,803,994	1,929,312	1,685,449	1,685,450	1,743,162
Expenditure & Transfer Out						
Justice Court Administration	\$ 1,044,823	\$ 1,238,754	\$ 804,535	\$ 838,289	\$ 850,222	\$ 874,214
Criminal Court	158,339	28,250	390,899	423,721	466,866	434,871
Traffic Court	123	1,484	88,486	95,289	95,290	100,957
Warrants	1,302	12	720		72	-
Security	168,473	179,780	209,172	222,608	222,004	222,608
Small Claims	106	1,627	97,829	105,541	105,442	110,512
Transfer Out	8		<u> </u>			
Total Expenditure & Transfer Out	1,373,166	1,449,895	1,590,919	1,685,449	1,739,824	1,743,162
Net Change in Fund Balance	(107,847	354,099	338,393	-	(54,374)	-
		Beginning F	Fund Balance	584,644	584,644	530,270
		Ending Fu	ınd Balance	584,644	530,270	530,270

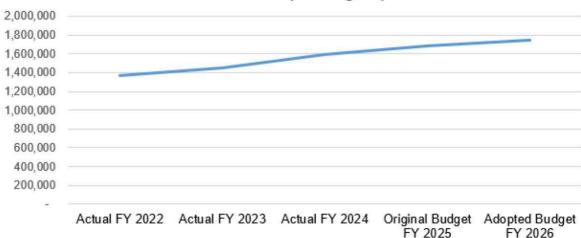
Division Function

• The Justice Court is part of the Administrative Services Department. The Justice Court provides a community-oriented justice court that focuses on the needs of Provo City. The Justice Court has authority over Class B and Class C misdemeanors, infractions, and violations of city ordinances which includes zoning violations committed within the boundaries of Provo City. The court will also resolve small claim disputes. The Justice Court will offer the citizens of Provo a structured community court that is convenient for the public and will provide excellent customer service through courteous and professional staff.

FY 2026 Department Efficiencies

Continuing virtual court when able to decrease security costs.





				Annual T	otals	
Priority	Goal	Performance Measure	2023	2024	2025	2025
			Actual	Actual	Current	Target
	Time to Disposition 90 days - Traffic 95%	monthly time to disposition report	90%	91%	89%	95%
Responsible Government	Time to Disposition 180 days- Criminal 95%	monthly time to disposition report	80%	85%	86%	95%
	Time to Disposition 270 days- Small Claims 95%	monthly time to disposition report	94%	96%	91%	95%



Emergency Response

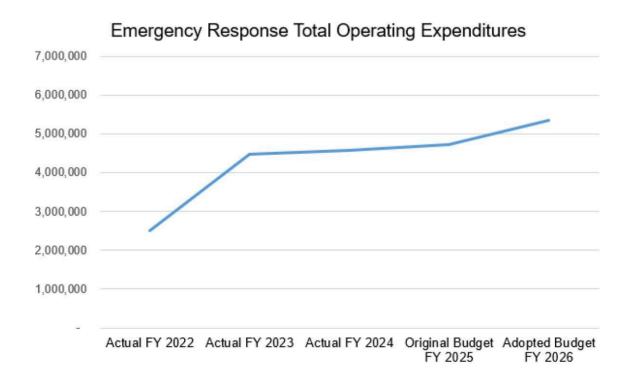
	Actual FY 2022	Actual FY 2023	Actual FY 2024	Original Budget FY 2025	Adjusted Budget FY 2025	Adopted Budget FY 2026
Emergency Response				1 1 2020	1 1 2020	1 1 2020
Revenue & Transfer In						
Charges for Services	\$ 953,828	\$ 1,350,053	\$ 1,795,539	\$ 1,880,000	\$ 1,880,000	\$ 1,776,864
Taxes	-	-	-	-	-	-
Intergovernmental	2,876	166,794	320,753			
Investment Income	_	12,306	50,940	50,000	50,000	:=
Miscellaneous		697,667	1,330,006	1,425,177	1,425,177	1,858,149
Transfer In	1,768,734	2,613,369	1,274,636	1,371,765	1,371,765	1,704,813
Total Revenue & Transfer In	2,725,438	4,840,188	4,771,874	4,726,941	4,726,942	5,339,826
Expenditure & Transfer Out						
Emergency Response	\$ 2,499,805	\$ 3,618,427	\$ 4,563,488	\$ 4,726,941	\$ 4,726,941	\$ 5,339,826
Emergency Response Grants	2,876	188,928	-	-	292,519	-
Transfer Out		671,520			111	
Total Expenditure & Transfer Out	2,502,681	4,478,875	4,563,488	4,726,941	5,019,460	5,339,826
Net Change in Fund Balance	222,757	361,313	208,386	-	(292,518)	20
		Beginning F	und Balance	227,793	227,793	(64,725)
		Ending Fu	nd Balance	227,793	(64,725)	(64,725)

Department Function

• The Emergency Response Fund is used to account for appropriations associated with the operation of Provo City's Emergency 911 program.

FY 2026 Department Efficiencies

• Delaying the hiring process to utilize a payroll turnover.



Priority	Goal	Performance Measure	Annual Totals 2025
100			Target
Safe City	Maintain or exceed the Utah Communications Authority recommended standard for 911 call answering times.	Ninety percent (90%) of all 911 calls arriving at the public safety answering point shall be answered within fifteen (15) seconds and ninety-five percent (95%) of calls arriving at the public safety answering point shall be answered within twenty (20) seconds	90%
	Follow the National Emergency Number Association Call Answering Standards and Recommendations for 9-1-1 Call Transfers	Transfer Less than 2% of all 9-1-1 calls to other agencies (percentage of calls transferred to other agencies)	2.00%



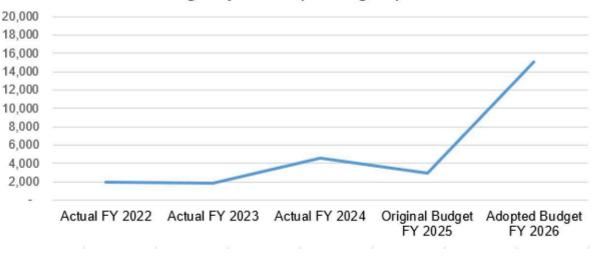
Trust and Agency

Trust & Agency	Actua	I FY 2022	Actu	ıal FY 2023	Actu	al FY 2024	 inal Budget Y 2025	1.50	isted Budget FY 2025	pted Budget FY 2026
Revenue										
Investment Income	\$	55,805	\$	475,082	\$	703,667	\$ 484,376	\$	484,376	\$ 532,560
Total Revenue	-	55,805		475,082		703,667	484,376	-	484,376	532,560
Expenditure										
Trust & Agency	\$	2,000	\$	1,822	\$	4,605	\$ 3,000	\$	6,000	\$ 15,000
Total Expenditure		2,000		1,822	10	4,605	 3,000	_	6,000	 15,000
Net Change in Fund Balance		53,805		473,260		699,062	481,376		478,376	517,560
				Beginning Fr	ınd Bal	ance	1,975,408		1,975,408	2,935,160
				Ending Fur	d Bala	nce	2,456,784		2,935,160	3,452,720

Department Function

The Trust & Agency Fund is used to hold deposits for construction and performance bonds and also to accumulate
money for large capital projects. Budget appropriations are generally limited to interest payments on deposits and
transfers to other funds.





Library

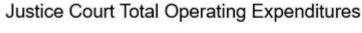
	Act	ual FY 2022	Act	ual FY 2023	Ac	tual FY 2024	100000	ginal Budget FY 2025	Adjusted Budget FY 2025		Ad	opted Budget FY 2026
Justice Court								1 1 2020		1 1 2020		1 1 2020
Revenue & Transfer In												
Fines	\$	844,723	\$	942,229	\$	1,018,395	\$	957,339	\$	957,338	\$	1,110,000
Miscellaneous		143,565		169,350		260,209		261,869		261,870		288,543
Investment Income		68		7,870		35,782		31,515		31,515		36,000
Transfer In		276,963	32	684,545	100	614,926		434,727		434,727	2	308,619
Total Revenue & Transfer In		1,265,319		1,803,994		1,929,312		1,685,449		1,685,450		1,743,162
Expenditure & Transfer Out												
Justice Court Administration	\$	1,044,823	\$	1,238,754	\$	804,535	\$	838,289	\$	850,222	\$	874,214
Criminal Court		158,339		28,250		390,899		423,721		466,866		434,871
Traffic Court		123		1,484		88,486		95,289		95,290		100,957
Warrants		1,302						1/2				.
Security		168,473		179,780		209,172		222,608		222,004		222,608
Small Claims		106		1,627		97,829		105,541		105,442		110,512
Transfer Out		5. 5		-						3.5		
Total Expenditure & Transfer Out		1,373,166		1,449,895		1,590,919		1,685,449		1,739,824		1,743,162
Net Change in Fund Balance		(107,847)		354,099		338,393		-		(54,374)		
				Beginning F	und B	alance		584,644		584,644		530,270
				Ending Fur	nd Ba	lance		584,644		530,270		530,270

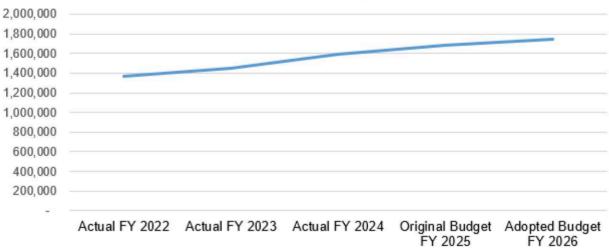
Department Function

• Founded over 100 years ago, the Provo City Library's function is to provide the community with an inviting center for information, instruction, learning, leisure, and cultural opportunities. The appointed Library Board is responsible for approving the annual budget, policy approval and oversight of the director's performance. The Library is divided into four major divisions: 1) Administration provides leadership for all areas of the Library and is responsible for the human resources, financial and facilities services for the Library. This division also includes the Events department which manages and facilitates the meeting room usage and the Community Relations department which coordinates many programs, supervises and installs the Attic exhibits and creates and implements the marketing strategies and associated graphic design. 2) Adult/teen services provides reference and reader's advisory assistance and plans and implements weekly and monthly programs and activities. 3) Children's services provides reference and reader's advisory services and plans and implements weekly story times and a variety of other programs throughout a typical month. 4) Support Services consists of Circulation, Technical Services and the Information Systems departments. Circulation provides checkout and check-in assistance of the Library's collection as well as shelf management. Technical services orders and processes new items. Information Systems provides support for the 100 public computers, 50 staff computers and wireless access points.

FY 2026 Department Efficiencies

- Created entirely paper-free procedures for processing p-card statements each month. It's saved a lot of time and coordination as well as the paper.
- replaced old blinds in the ballroom with newer blackout shades that will help us control the temperature better without taxing our A/C system.





				Annua	Totals			
Priority	Goal	Performance Measure	2024	202	2026			
			Actual	Current	Target	Target		
	Strengthen Capacity: Our Community will have a quality library now and in the future	Fundraising results	\$641	\$17,471.05	\$20,000	\$20,000		
	through forward-thinking and sustainable practices.	Event rentals/uses	844	536	850	875		
Public Services and	Enhance Collections & Services: Our community is best-served by responsive	Total attendees at Library programs	77,898	51,839	85,000	87,500		
Safety	and responsible collection development, programming, and patron services.	Total circulation (physical and digital)	1,703,204	1,108,079	1,700,000	1,700,000		
	Lingage Community. Our community	Active Cardholders (cards used within last 12 months)	27,115	27,389	27,000	27,000		
	that provides access to library services throughout the city.	Programs or services provided outside Library building	570	667	1,000	1,000		

Covey Center for the Arts

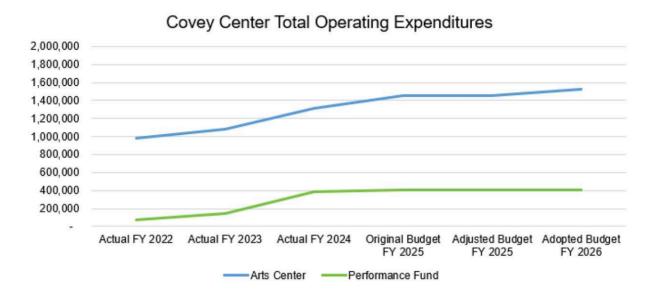
Covey Center for the Arts	Actu	ıal FY 2022	Acti	ual FY 2023	A	ctual FY 2024	Or	iginal Budget FY 2025		usted Budget FY 2025	Ado	oted Budget FY 2026
Revenue & Transfer In												
Charges for Services	\$	341	\$	-	\$	(=)	\$	45,000	\$	45,000	\$	35,000
Miscellaneous		613,671		677,512		727,448		831,244		831,244		969,011
Investment Income		348		12,896		23,888		18,000		18,000		23,000
Intergovernmental		12,750		-		-		-		-		-
Transfer In		398,077		492,150		502,191		561,552		561,552		497,823
Total Revenue & Transfer In		1,025,187		1,182,558		1,253,527		1,455,796		1,455,796		1,524,834
Expenditure												
Covey Center for the Arts	\$	981,609	\$	1,086,600	\$	1,310,807	\$	1,455,796	\$	1,455,798	\$	1,524,834
Total Expenditure	<u> </u>	981,609	-	1,086,600	_	1,310,807		1,455,796		1,455,798		1,524,834
Net Change in Fund Balance		43,578		95,958		(57,280)		-		(2)		-
				Beginning Fu	und E	Balance		82,258		82,258		82,256
				Ending Fur	nd Ba	alance		82,258		82,256		82,256
Covey Center for the Arts- Performance Fund	Actu	ual FY 2022	Acti	ual FY 2023	A	ctual FY 2024	Or	riginal Budget FY 2025	Adju	usted Budget FY 2025	Ado	oted Budget FY 2026
Revenue												
Miscellaneous	S	172,736	\$	161,497	\$	371,694	\$	410,100	\$	410,100	\$	450,000
Charges for Services		(5 =)				~		190				
Investment Income		112		2,911		9,397		5,000		5,000		8,500
Total Revenue		172,848		164,408		381,091		415,100		415,100		458,500
Expenditure												
Performance Fund	\$	73,690	\$	146,247	\$	383,571	\$	410,000	\$	410,000	\$	410,000
Transfer Out		7=		-	-					-	<u> </u>	-
Total Expenditure		73,690	_	146,247		383,571	_	410,000	-	410,000	1	410,000
Net Change in Fund Balance		99,158		18,161		(2,480)		5,100		5,100		48,500
				Beginning Fu	und E	Balance		130,545		130,545		135,645
				Ending Fur	nd Ba	alance		135,645		135,645		184,145

Department Function

- The mission of the Covey Center is to enrich the lives of our community, provide for educational and creative development opportunities for all ages, provide first class entertainment appropriate for youth and families, and give an opportunity to endow all that is good in the arts for generations to come.
- The Covey Center has hosted over 1,200 performances, including concerts and performances by international, national, and local artists, as well as symphonies, operas, ballets, children's theatricals, dance recitals, pageants, graduations, benefits and fundraisers. There have been over 40 plays and musicals presented in the Brinton Black Box Theater and the Main Hall. The dance studios have not only provided a place for jazz, ballet, hip hop, middle eastern and ballroom dance classes, but they also are the home of the Covey Center's high school a cappella group, FreQuency. In addition to performances in the Covey Center, there are three visual art galleries which present rotating exhibits by 18 to 20 different artists, plus a Summer Showcase that features the works of 50 plus different artists.

FY 2026 Department Efficiencies

- Rather than completely remodeling the kitchen/board room in the Covey, we opted to just add a stove for food warming and adjust cabinets to fit.
- Installed new LED lighting fixtures which are much more efficient.



	Covey Center for	or the Arts - Performance Meas	sures				
				Annual T	otals		
Priority	Goal	Performance Measure	2024	202	2026		
			Actual	Current	Target	Target	
	Maintain Strong Community Participation in Covey Center Arts and Cultural Offerings	Number of days rented by community clients	93% (238/259)	82% (209/256)	85%	93%	
Community	Expand access to arts opportunities and increase resident participation by offering a variety of engaging programs that encourage higher attendance and community involvement	Covey Center attendance	126,434	150,000	160,000	165,000	
Family	Offer High-Quality Events Designed to Strengthen Family Bonds and Community Involvement	Performances - Combined Covey Center and Community Presented	339	300	310	300	
Education	Offer performance arts programs that foster personal enrichment, creativity, and skill development for all ages.	Participants in performing arts classes	525	537	500	600	
Business and Economic Vitality	Ensure rental and usage rates remain competitive with similar community arts facilities while supporting accessibility and sustainability	Total Covey Center Revenue	\$ 893,428	\$ 959,304	\$ 894,224	\$ 1,047,011	

Cemetery Perpetuity

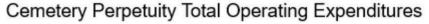
Cemetery Perpetuity	Actual F	Y 2022	Actu	al FY 2023	Actu	al FY 2024		nal Budget Y 2025	 ted Budget Y 2025		pted Budget FY 2026
Revenue											
Charges for Services	\$	2	\$	12	\$	-	\$	₩.	\$ -21		
Investment Income		5,329		38,510		58,572		40,000	40,000		40,000
Transfer In		-	Ro	312,556		294,972		310,000	310,000		310,000
Total Revenue & Transfer In		5,329		351,066		353,544	7	350,000	350,000		350,000
Expenditures & Transfer Out											
Transfer Out	\$		\$	168,997	\$	169,857	\$	232,574	\$ 232,574	\$	169,033
Total Transfer Out			- 16	168,997	4	169,857		232,574	 232,574	-	169,033
Net Change in Fund Balance		5,329		182,069		183,687		117,426	117,426		180,967
				Beginning Fo	und Ba	alance		1,567,997	1,567,997		1,685,423
				Ending Fun	d Bal	ance		1,685,423	1,685,423		1,866,390

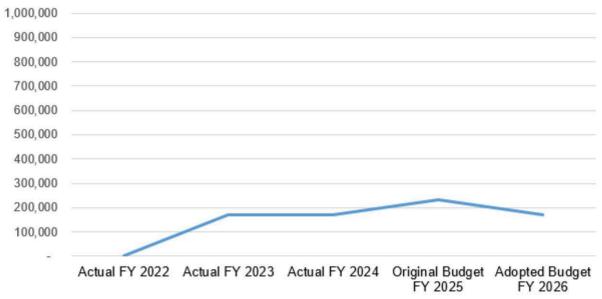
Department Function

• The Perpetuity Fund is used to set aside funds for future debt service payments from revenues of cemetery activities.

FY 2026 Department Efficiencies

State of the art irrigation control on this 54 acre site is monitored by WeatherTrak water management.





Cemetery Plots

Cemetery Plots	Actual FY 2022	Actual FY 2023	Actual FY 2024	Original Budget FY 2025	Adjusted Budget FY 2025	Adopted Budget FY 2026
Revenue						
Charges for Services	\$ 210	\$ 48,070	\$ -	\$ -	\$ -	\$ -
Investment Income	6	1,373	2,285	<u> </u>		8
Total Revenue	27	49,443	2,285			<u> </u>
Expenditure						
Cemetery Plots	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditure						
Net Change in Fund Balance	27	49,443	2,285	-	-	-
		Beginning F	und Balance	16,179	16,179	16,179
		Ending Fur	nd Balance	16,179	16,179	16,179

Department Function

• This fund is to account for the sale of previously purchased cemetery plots.

FY 2026 Department Efficiencies

• Mowing at the cemetery is done with mulching blades which recycles lawn clippings into usable nutrients that decrease the amount of supplemental fertilizer that is required in lawn areas.

	Cemetery - Performa	ance Measures			
			A	nnual Tota	ls
Priority	Goal	Performance Measure	2024	2025	2026
			Actual	Current	Target
	Provide respectful and reliable interment services that honor community	Traditional Lawn Interments	217	67	243
	traditions and meet the evolving needs of Provo residents	Cremation Interments	49	23	60
Community	traditions and meet the evolving needs of Provo residents	Total Interments	266	90	303
	Maintain accurate and accessible burial records to support family history, and community heritage.	Burial Record Searches	8,515	5,285	9,000
Responsible	Meet scheduled bond repayment for cemetery expansion	Revenue Bond Balance	\$1,383,000	\$1,267,000	\$1,147,000
Government	Sustain reliable revenues to support the ongoing operation and maintenance of cemetery services	Total Revenue	\$ 589,943	\$ 528,403	\$620,000

Development Services

Development Services Special Rev Summary	Actual FY 2022	Actual FY 2023	Actual FY 2024	Original Budget FY 2025	Adjusted Budget FY 2025	Adopted Budget FY 2026
Revenue						
Grants	\$ 2,497,004	\$ 2,534,583	\$ 2,750,346	\$ 2,507,518	\$ 2,507,518	\$ 2,525,206
Miscellaneous	1-	-	-	-	-	-
Principal Payment		7-	-	327,834	305,580	285,000
Interest Income	50,684	95,132	277,617	75,200	92,454	27,150
Transfer In	- 12	12		-		
Total Revenue	2,547,688	2,629,716	3,027,963	2,910,552	2,905,552	2,837,356
Expenditure						
Rental Rehabilitation	485	2,033	142,048	141,500	527,985	70,000
Community Development Block Grant	1,561,423	1,667,215	2,121,711	1,519,931	3,045,915	1,400,143
Home Consortium	1,503,416	(681,065)	353,237	1,534,152	11,489,763	1,534,152
Special Purpose Grant	191	228		90,000	525,640	90,000
Total Expenditures & Transfers Out	3,065,515	988,411	2,616,996	3,285,583	15,589,303	3,094,295
Net Change in Fund Balance	(517,827)	1,641,305	410,967	(375,031)	(12,683,751)	(256,939)

Department Function

- The bulk of the functions within the Development Services Department are funded by the general fund, but starting
 in FY 2020, several funds that used to report to the Redevelopment Agency (CDBG, Rental Rehabilitation, Home
 Consortium, and Special Purpose Grant funds) became part of the designed Department of Community and Neighborhood Services. In FY 2023, Community & Neighborhood Services became a division under Development Services efficiently moving these four funds under Development Services as well.
- The tables below show the budget for the special revenue funds that fall under the Development Services department. All funding originated from the U.S. Department of Housing and Urban Development (HUD).

Rental Rehabilitation

Rental Rehabilitation	Actual FY 2022	Actual FY 2023	Actual FY 2024	Original Budget FY 2025	Adjusted Budget FY 2025	Adopted Budget FY 2026
Revenue						
Principal Payment	\$ -	\$ -	\$ -	\$ 2,254	\$ -	\$ -
Investment Income	3,615	29,121	45,703	25,000	27,254	-
Total Revenue	3,615	29,121	45,703	27,254	27,254	
Expenditure						
Rental Rehabilitation	\$ 485	\$ 2,033	\$ 142,048	\$ 51,500	\$ 437,985	\$ -
Transfer Out				90,000	90,000	70,000
Total Expenditures & Transfers Out	485	2,033	142,048	141,500	527,985	70,000
Net Change in Fund Balance	3,130	27,088	(96,345)	(114,246)	(500,731)	(70,000)
		Beginning F	und Balance	885,937	885,937	385,206
		Ending Fu	nd Balance	771,691	385,206	315,206

The Rental Rehab fund originated around thirty years ago when HUD administered a program that was exclusively for rental rehabs. Since then, HUD discontinued the program, and integrated most of the program elements into CDBG. However, because Provo had this separate rental rehab fund, HUD allowed us to continue using the balance, as long as it was used for housing low-income individuals. HUD gave the City the option to establish its own definition for "low-income," which Provo has set at "80% or under area median income." To perpetuate the usefulness of the grant, Provo has only used the fund as a loan source for applicable projects. The last time the money was loaned out was 10-15 years ago when a nonprofit borrowed the money to buy a property for low-income housing. The money is still being paid back.

Community & Neighborhood Block Grant (CDBG)

Community Development Block Grant	Ac	tual FY 2022	Ac	tual FY 2023	Ac	tual FY 2024	Orig	inal Budget FY 2025	Ad	justed Budget FY 2025	Ad	opted Budget FY 2026
Revenue & Transfers In												
Intergovernmental	\$	1,401,931	\$	1,439,510	\$	1,935,461	\$	1,213,803	\$	1,213,803	\$	1,210,634
Investment Income		3,177		6,980		4,828		3,150		8,150		3,150
Principal Payment		2				n#		5,000		_		5,000
Miscellaneous		i.e.		1.5		25		re s				7
Transfer In		12		7.0				90,000		90,000	S	201,457
Total Revenue	\$	1,405,108	\$	1,446,491	\$	1,940,289	\$	1,311,953	\$	1,311,953	\$	1,420,241
Expenditure												
CDBG Administrative	\$	274,645	\$	282,955	\$	741,039	\$	840,306	\$	911,538	\$	721,109
CDBG Capital Projects		1,138,838		1,196,025		1,262,817		679,625		460,568		-
CDBG Special Funds		147,940		188,235		117,855		-		1,673,810		679,034
Transfer Out		12		7.9		12		-	-	*		
Total Expenditure	\$	1,561,423	\$	1,667,215	\$	2,121,711	\$	1,519,931	\$	3,045,915	\$	1,400,143
Net Change in Fund Balance		(156,315)		(220,724)		(181,422)		(207,978)		(1,733,962)		20,098
				Beginning F	und	Balance		1,294,735		1,294,735		(439,227)
				Ending Fu	nd B	alance		1,086,757		(439,227)		(419,129)

Every year, HUD uses a formula to determine how much to provide in CDBG funding to Provo City. The purpose of the grant is to create "viable urban communities" through housing, good living environments, and economic opportunities for low- and moderate-income individuals. After HUD announces the allocation amount each year, a committee reviews City needs and nonprofit applications to determine how to distribute the funding in the community. The City Council reviews and edits the recommendations, ultimately approving how the CDBG money should be spent in the coming fiscal year.

Home Consortium

Home Consortium	Actual FY 2022	Actual FY 2023	Actual FY 2024	Original Budget FY 2025	Adjusted Budget FY 2025	Adopted Budget FY 2026
Revenue						
Intergovernmental	\$ 1,095,073	\$ 1,095,073	\$ 814,885	\$ 1,293,715	\$ 1,293,715	\$ 1,314,572
Investment Income	41,803	41,803	189,506	28,000	28,000	24,000
Miscellaneous	-	- III		-	-	-
Principal Payment				305,580	305,580	280,000
Total Revenue	1,136,876	1,136,876	1,004,391	1,627,295	1,627,295	1,618,572
Expenditure						
Home Consortium	\$ 1,503,416	\$ (681,065)	\$ 353,237	\$ 1,534,152	\$ 11,489,763	\$ 1,534,152
Total Expenditure	1,503,416	(681,065)	353,237	1,534,152	11,489,763	1,534,152
Net Change in Fund Balance	(366,540)	1,817,941	651,154	93,143	(9,862,468)	84,420
		Beginning F	und Balance	19,390,105	19,390,105	9,527,637
		Ending Fu	nd Balance	19,483,248	9,527,637	9,612,057

The Home Consortium Fund houses two programs. The first program is "Home Purchase Plus", which provides down payment assistance to Provo residents who make *under* 80% of area median income. The second program is called "Loan to Own," which provides down payment assistance for the rest of Utah County but is administered through Provo's Development Services department. The Home Consortium funding automatically comes each year from HUD, based on entitlement formulas.

Special Purpose Grant

Special Purpose Grant	Actual FY 2022	Actual FY 2023	Actual FY 2024	Original Budget FY 2025	Adjusted Budget FY 2025	Adopted Budget FY 2026
Revenue						
Miscellaneous	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	S=			=:	-	
Investment Income	2,089	17,228	37,580	17,200	37,200	2
Principal Payments				20,000		
Total Revenue	12,089	17,228	37,580	37,200	37,200	
Expenditure						
Special Purpose Grant	\$ 191	\$ 228	\$ -	\$ 90,000	\$ 525,640	\$ 90,000
Total Expenditure	191	228	72	90,000	525,640	90,000
Net Change in Fund Balance	11,898	17,000	37,580	(52,800)	(488,440)	(90,000)
		Beginning F	und Balance	1,008,272	1,008,272	519,832
		Ending Fu	nd Balance	955,472	519,832	429,832

When Provo applies for and receives one-off HUD grants, those grants are accounted for in the Special Purpose Grants fund. (In contrast, CDBG money and Home Consortium money are recurring grants that are automatically given to Provo each year, based on an entitlement formula.) Currently, the Special Purpose Grants fund houses the "Own in Provo" program, which was established in 2006. The original grant was approximately \$1.2 million, and the program was designed to help "over income" individuals (individuals who make 80% to 120% of median income) with down payment assistance for a home in Provo, on the condition that they pay back the assistance amount over time. This is different than the down payment assistance funding under the Home Consortium fund.



Capital Improvement Funds



General Capital Improvements

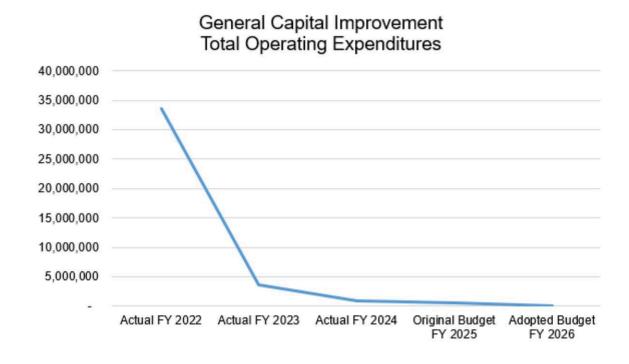
General Capital Improvements	Actual FY 2022	Actual FY 2023	Actual FY 2024	Original Budget FY 2025	Adjusted Budget FY 2025	Adopted Budget FY 2026
Revenue & Transfer In						
Intergovernmental	\$ 267,718	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Income	250,259	55,244	70,548	-	134,464	50,000
Charges for Services	(820)	2		315,000	84	350,000
Bond Proceeds	-	e	-	101		-
Miscellaneous	-	410,323	384,834	-	315,000	
Transfer In	439,115	51,000	51,000	51,000	51,000	51,000
Total Revenue & Transfer In	956,272	516,567	506,382	366,000	500,464	451,000
Expenditure						
General Capital Improvements	\$ -	\$ 3,555,228	\$ 332,623	\$ 501,000	\$ 1,080,945	\$ 53,075
City Building Projects	33,617,068	-	-	-		-
Grant Operations		=	-	-	-	-
Transfer Out	-	-	650,000	-	220,000	-
Total Expenditure & Transfer Out	33,617,068	3,555,228	982,623	501,000	1,300,945	53,075
Net Change in Fund Balance	(32,660,796)	(3,038,661)	(476,241)	(135,000)	(800,481)	397,925
		Beginning F	und Balance	1,195,592	1,195,592	395,111
		Ending Fur	nd Balance	1,060,592	395,111	793,036

Department Function

The General Capital Improvement Fund is to account for general City projects not specifically associated with a specific City department. For example, in FY 2019, this fund received the bond proceeds for the new Public Safety/City Hall building and Fire Station 2. Regardless of whether major projects are being accounted for in the fund, the City typically budgets \$51,000 for capital equipment purchases for the Fire Department.

What's new in FY 2026?

· No significant changes in the upcoming fiscal year.



Legacy Capital Improvements

Legacy CIP	Actual FY 2022	Actual FY 2023	Actual FY 2024	Original Budget FY 2025	Adjusted Budget FY 2025	Adopted Budget FY 2026
Revenue & Transfer In						
Chargeback	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	27		45		21	-
Proceeds from Land Sales	-	-		-		
Interest Income	2	82,586	393,214	ω,	=	-
Transfer In	7,779,285	4,500,000	650,000	8		-
Total Revenue	7,779,285	4,582,586	1,043,214			
Expenditure						
Legacy CIP	\$ 1,365,864	\$ 1,167,256	\$ 4,187,496	\$ -	\$ 3,069,411	\$ -
Transfer Out	1,836,443	1,836,443	90,658	1,300,844	1,300,844	240,000
Total Expenditure	3,202,307	3,003,699	4,278,154	1,300,844	4,370,255	240,000
Net Change in Fund Balance	4,576,978	1,578,887	(3,234,940)	(1,300,844)	(4,370,255)	(240,000)
		Beginning F	und Balance	4,610,255	4,610,255	240,000
		Ending Fu	nd Balance	3,309,411	240,000	0

Department Function

 The Legacy CIP fund has been used to manage federal funds received during the COVID-19 pandemic specifically, CARES Act funds and ARPA funds.

What's new in FY 2026?

The Legacy CIP was used to budget and track funds used from ARPA funding. All the ARPA funds have been expended, and the grant is closed out. The balance of \$240K from interest earned was used to fund public safety supplemental requests to close out the fund.

B&C Capital Improvement

B&C Capital Improvements	Actual FY 2022	Actual FY 2023	Actual FY 2024	Original Budget FY 2025	Adjusted Budget FY 2025	Adopted Budget FY 2026
Revenue & Transfer In						
Charges for Services	\$ 184,033	\$ 4,300	\$ 872,530	\$ -	\$ -	\$ -
Investment Income	22,575	265,066	210,414	110,000	100,000	100,000
Miscellaneous	5,849	27,835	32,242	-	10,000	10,000
Transfer In	3,300,063	2,782,401	3,108,480	2,719,560	2,719,560	1,665,889
Total Revenue & Transfer In	3,512,519	3,079,601	4,223,666	2,829,560	2,829,560	1,775,889
Expenditure						
B&C Capital Improvements	\$ 1,592,618	\$ 5,713,278	\$ 3,539,375	\$ 2,840,000	\$ 4,978,927	\$ 2,525,000
Transfer Out						
Total Expenditure & Transfer Out	1,592,618	5,713,278	3,539,375	2,840,000	4,978,927	2,525,000
Net Change in Fund Balance	1,919,901	(2,633,677)	684,291	(10,440)	(2,149,367)	(749,111)
		Beginning F	und Balance	5,287,774	5,287,774	3,138,407
		Ending Fu	nd Balance	5,277,334	3,138,407	2,389,296

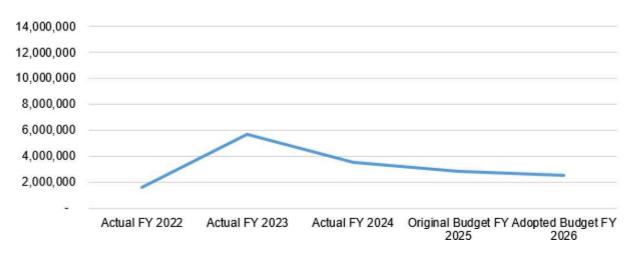
Department Function

 The B&C Capital Improvement Project fund accounts for city projects dealing with roads. Revenue for this fund comes from the B&C Road Tax transferred from the General fund. (In the State of Utah, B&C Roads are the roads operated by counties and cities.)

What's new in FY 2026?

- Since 2013 the city has been transferring 1% of utility revenues from the enterprise funds to the general fund for the maintenance and construction of roads.
- Effective July 2019 state legislation established a County Option Highway Transit Tax. The County Option Highway Transit Tax provides approximately \$2.5M annually for roads.
- Effective January 2024 state legislation established a County Public Transit Tax. The County Public Transit Tax provides approximately \$1.1M annually for roads.
- With these new funding sources available for roads and the current needs in the General Fund it was determined to not designate the 1% transfer specifically for roads in the 2026 Budget.

B&C Capital Improvement Total Operating Expenditures



Engineering Capital Improvement

Engineering Capital Improvements	Actu	ual FY 2022	Act	tual FY 2023	Ac	tual FY 2024	0.000	ginal Budget FY 2025	Ad	justed Budget FY 2025	Ad	opted Budget FY 2026
Revenue & Transfer In												
Charges for Services	\$	298,927	\$	155,686	\$	168,505	\$	480,000	\$	-	\$	_
Intergovernmental		3,972,409		-		-2		-		18,711,000		: -
Taxes		2,480,613		2,554,154		3,082,768		3,595,984		3,595,984		3,540,000
Investment Income		43,171		372,816		585,359		200,000		200,000		200,000
Miscellaneous		5,690,909		4,184,669		2,563,159				480,000		480,000
Transfer In		<u> </u>		12		40				<u> </u>		(/25
Total Revenue & Transfer In		12,486,029		7,267,325		6,399,791	8	4,275,984		22,986,984		4,220,000
Expenditure												
Engineering Capital Improvements	\$	21,955,562	\$	5,866,089	\$	6,168,164	\$	2,808,262	\$	28,759,040	\$	2,409,092
Transfer Out		50,000		2,150,000		1,650,000		1,650,000		1,650,000		1,050,000
Total Expenditure & Transfer Out		22,005,562		8,016,089		7,818,164		4,458,262		30,409,040	_	3,459,092
Net Change in Fund Balance		(9,519,533)		(748,764)		(1,418,373)		(182,278)		(7,422,056)		760,908
				Beginning F	und E	Balance		8,230,716		8,230,716		808,660
				Ending Fur	nd Ba	lance		8,048,438		808,660		1,569,568

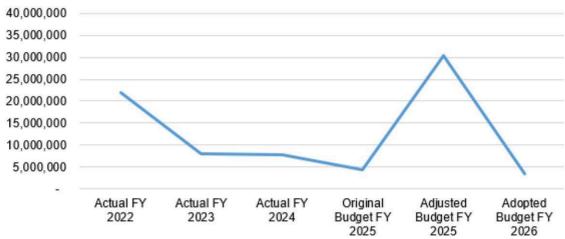
Department Function

 The Engineering Capital Improvement Project fund accounts for city projects dealing with roads, bridges, sidewalks, and traffic signals. Revenue from these funds come from impact and developer fees, grants, and transfers from other funds.

What's new in FY 2026?

- Personnel costs will be charged directly to the projects.
- County Public Transit Tax is a new revenue source in FY 2025 that is projected to generate nearly \$1.5 million.





Parks & Rec Capital Improvement

Parks Capital Improvement	Actual FY 2022	Actual FY 2023	Actual FY 2024	Original Budget FY 2025	Adjusted Budget FY 2025	Adopted Budget FY 2026
Revenue & Transfer In						
Charges for Services	\$ 261,784	\$ 16,105	\$ 413,867	\$ 900,000	\$ 900,000	\$ 700,000
Miscellaneous	1,775,091	472,157	6,475,394	-		-
Intergovernmental	625	-	9,950,859	9,454,188	9,454,188	2,500,000
Investment Income	49,408	409,013	37,861	19,050	19,050	17,927
Transfer In	1,943,033	8,817,019	2,420,961	2,070,862	2,070,862	1,825,895
Total Revenue & Transfer In	4,029,941	9,714,294	19,298,942	12,444,100	12,444,100	5,043,822
Expenditure						
Parks Capital Improvement	\$ 5,750,892	\$ 12,664,118	\$ 22,641,643	\$ 14,155,735	\$ 11,084,582	\$ 1,429,200
Transfer Out		300,496			450,000	
Total Expenditure	5,750,892	12,964,614	22,641,643	14,155,735	11,534,582	1,429,200
Net Change in Fund Balance	(1,720,951)	(3,250,320)	(3,342,701)	(1,711,635)	909,518	3,614,622
		Beginning F	und Balance	2,467,055	2,467,055	3,376,573
		Ending Fur	nd Balance	755,420	3,376,573	6,991,195

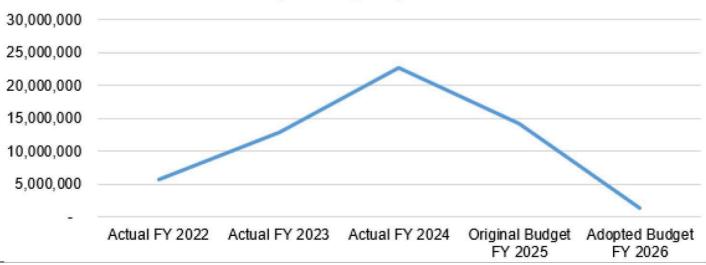
Department Function

• This fund is used to account for monies spent on capital improvement projects associated with the Parks and Recreation Department, such as trails and new parks.

What's new in FY 2026?

- The budget includes the full amount of funding from the Recreation, Arts, and Parks (RAP) Tax that was approved by the voters in November 2015 and is up for election this Fall.
- Due to the significant cost of construction, Parks CIP needs to build up the revenue source over a few years in order to complete projected projects.
- Parks CIP utilizes grants when available to help fund desired City projects.

Parks Capital Improvement : Total Operating Expenditures



Economic Development CIP

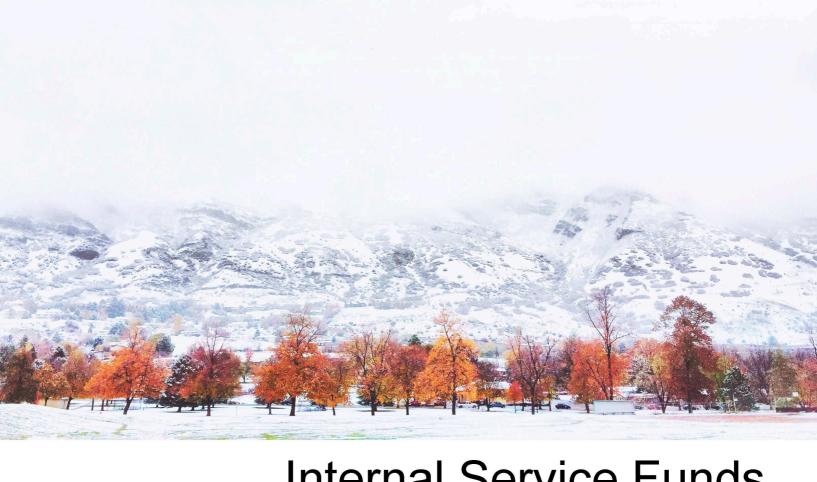
Economic Development Capital Improvement	Actua	IFY 2022	Actua	al FY 2023	Actu	al FY 2024		nal Budget Y 2025	(2010)	usted Budget FY 2025	 oted Budget FY 2026
Revenue											
Investment Income	\$	5,130	\$	49,273	\$	73,934	\$	50,000	\$	50,000	\$ 55,000
Intergovernmental		-		-		-		-		-	1=1
Miscellaneous		=		-		<u>\$</u> 0		8		=	-
Other Financing		15,000		15,000		15,000		=		-	15,000
Transfer In			0			<u> </u>	0	2			· · · · · · · · · · · · · · · · · · ·
Total Revenue		5,130	24	64,273		88,934		50,000		50,000	70,000
Expenditure											
Economic Development Capital Improvement	\$		\$	12 J	\$		\$	2	\$	1,242,859	\$ _
Total Expenditure		-		-			9		_	1,242,859	-
Net Change in Fund Balance		5,130		64,273		88,934		50,000		(1,192,859)	70,000
				Beginning F	und Ba	lance		1,441,464		1,441,464	248,605
				Ending Fu	nd Bala	nce		1,491,464		248,605	318,605

Department Function

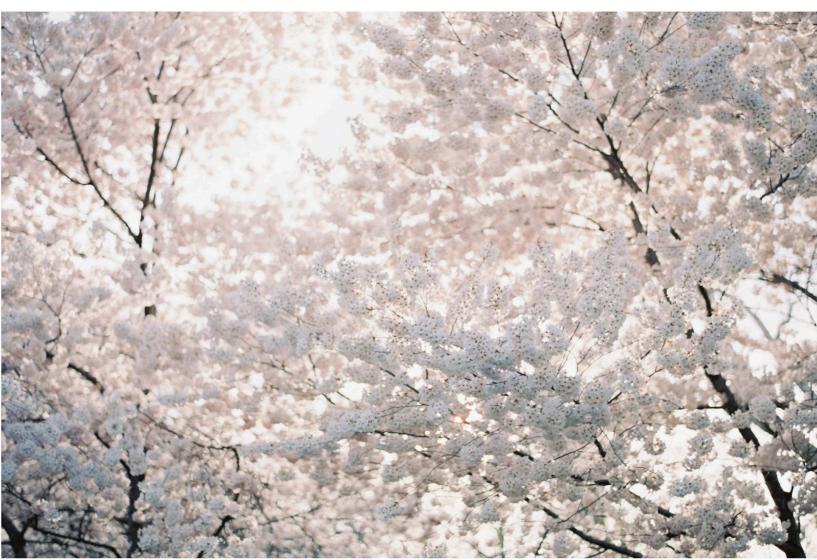
• The Economic Development Capital Improvement fund and the Mountain Vista fund have been used to account for expenditures to help promote and create opportunities for business development within Provo City.

What's new in FY 2026?

No significant changes in the upcoming fiscal year.



Internal Service Funds



Internal Service Fund Information

Internal Service Funds are used to report activities that result in accumulation and allocation of costs of supplies and services provided and used internally among the City's various functions. The City uses internal service funds to account for employee benefits, insurance and claims, vehicle management and replacement, internal telecom maintenance, facility services, interfund loans, and customer service functions.

Major Revenue Source

The primary revenue source for all internal service funds is chargeback revenue and transfers in from other funds. Below is a revenue and expenses summary from all internal services funds.

Revenue Source	Actual FY 2022	Actual FY 2023	Actual FY 2024	Original Budget FY 2025	Adjusted Budget FY 2025	Adopted Budget FY 2026
Chargeback	\$ 7,040,226	\$ 8,169,047	\$ 8,920,378	\$ 17,471,620	\$ 19,228,579	\$ 20,697,739
Principal/Interest Income	62,981	619,165	885,487	575,320	575,320	535,000
Bond Proceeds	-	-	-	-	-	2,141,000
Miscellaneous	10,129,599	13,128,734	14,218,694	1,777,825	3,742,429	1,548,955
Total Revenue	17,232,806	21,916,946	24,024,559	19,824,765	23,546,329	24,922,694
Transfer In	322,611	708,004	1,353,819	1,291,215	1,291,215	1,052,494
Total Revenue & Transfer In	17,555,417	22,624,950	25,378,378	21,115,980	24,837,544	25,975,188
Internal Service Summary	Actual FY 2022	Actual FY 2023	Actual FY 2024	Original Budget FY 2025	Adjusted Budget FY 2025	Adopted Budget FY 2026
Revenue & Transfer In						
Employee Benefits	\$ 1,753,142	\$ 2,245,714	\$ 1,860,279	\$ 1,608,019	\$ 1,608,019	\$ 1,489,217
Insurance/Claims	2,330,186	2,668,438	2,738,035	3,049,095	4,049,095	3,390,224
Facility Services	1,408,014	2,238,296	2,724,163	2,845,213	2,845,213	2,473,238
Computer Replacement	179,308	991,347	976,509	-	221,136	-
Vehicle Maintenance	3,566,280	3,867,862	4,365,885	4,808,515	4,808,515	5,236,218
Vehicle Replacement	5,071,399	4,130,682	6,576,710	8,117,628	18,686,653	9,540,690
Telecom	529,289	603,068	447,531		300,000	300,000
Customer Service	3,255,060	3,650,614	3,923,018	3,127,510	3,127,510	3,545,601
Total Revenue & Transfer In	18,092,678	20,396,021	23,612,130	23,555,980	35,646,141	25,975,188
Expenditure & Transfer Out						
Employee Benefits	\$ 1,948,531	\$ 1,936,310	\$ 2,188,442	\$ 1,608,242	\$ 1,618,724	\$ 1,485,987
Insurance/Claims	2,182,590	2,420,573	3,799,192	3,048,921	3,368,852	3,390,224
Facility Services	1,290,716	1,918,432	2,684,651	2,795,213	4,908,683	2,480,132
Computer Replacement	-	723,444	473,181	-	214,646	
Vehicle Maintenance	3,851,517	4,062,577	4,285,049	4,864,506	4,902,332	5,186,539
Vehicle Replacement	4,270,901	4,817,916	9,329,965	8,253,874	18,662,907	9,817,724
Telecom	414,139	51,137	192,918	344,433	429,433	845,608
Customer Service	3,094,961	2,990,121	3,581,114	4,121,842	4,392,844	4,228,673
Total Expenditure & Transfer Out	17,053,355	18,920,510	26,534,512	25,037,031	38,498,421	27,434,887
Net Surplus (Deficit)	1,039,323	1,475,511	(2,922,382)	(1,481,051)	(2,852,280)	(1,459,699)

Employee Benefits

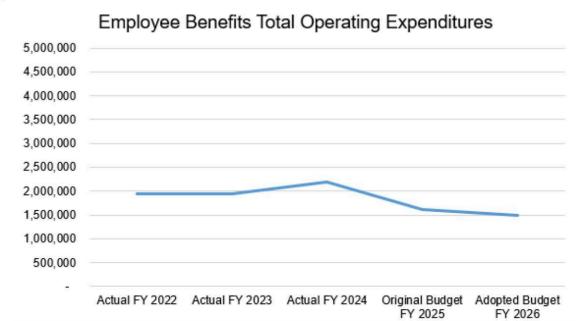
Employee Benefits	Actual FY 2022	Actual FY 2023	Actual FY 2024	Original Budget FY 2025	Adjusted Budget FY 2025	Adopted Budget FY 2026
Revenue						
Chargeback	\$ -	\$ -		\$ 1,230,019	\$ 1,230,019	\$ 1,089,217
Miscellaneous	1,716,341	1,944,213	1,381,804	-	-	
Investment Income	36,801	301,501	478,475	378,000	378,000	400,000
Total Revenue	1,753,142	2,245,714	1,860,279	1,608,019	1,608,019	1,489,217
Expenditure						
Employee Benefits	\$ 1,931,524	\$ 1,935,950	\$ 2,173,242	\$ 1,578,742	\$ 1,578,724	\$ 1,461,487
Wellness	7,753	360	6,000	20,000	20,000	15,000
Benefits Fair	-	=	-	-	9	-
Fitness for Duty	9,254	-	-	-	-	-
OPEB Valuation		8	9,200	9,500	20,000	9,500
Total Expenditure	1,948,531	1,936,310	2,188,442	1,608,242	1,618,724	1,485,987
Net Change in Fund Balance	(195,389	309,404	(328,163)	(223)	(10,705)	3,230
		Beginning F	Fund Balance	2,225,008	2,225,008	2,214,303
		Ending Fu	ınd Balance	2,224,785	2,214,303	2,217,533

Department Function

• The Employee Benefits Fund is an internal service fund established to account for the benefits afforded to City employees. The Fund consists of several chargeback accounts such as workers compensation and retiree dollars used for medical and life insurance benefits. The fund also covers other non-chargeback employee benefit and training expenditures such as drug testing, employee assistance program, unemployment, training, wellness program, background checks, fitness for duty, case management and administration fees for benefit-related services such as COBRA, Health Savings Accounts and Health Reimbursement Arrangement.

What's new in FY 2026?

- Wellness budget was originally larger to encourage good health choices, but changing to high deductible plans that allow employees to save HSA dollars has proven more effective in controlling health care costs. We are reducing the wellness budget accordingly.
- The cost of retirees insurance decreased by \$35,213 while the cost of worker's compensation premiums decreased by \$91,000.



Insurance and Claims

Insurance	Actu	ual FY 2022	Actual FY 20	23	Actual FY 2024	nal Budget Y 2025	Adjusted FY 2		Add	pted Budget FY 2026
Revenue										
Chargeback		2,320,415	2,559	,411	2,626,358	\$ 2,948,095	\$ 2	,948,095	\$	3,355,224
Miscellaneous		529	27	,414	=	22		120		
Investment Income		9,771	81	,612	111,677	101,000		101,000		35,000
Transfer in	-2	32		-			1	,000,000		
Total Revenue		2,330,186	2,668	,438	2,738,035	3,049,095	4	,049,095		3,390,224
Expenditure										
Insurance	\$	2,182,590	\$ 2,420	,573	\$ 3,799,192	\$ 3,048,921	\$ 3	,368,852	\$	3,390,224
Total Expenditure		2,182,590	2,420	,573	3,799,192	3,048,921	3	,368,852	15	3,390,224
Net Change in Fund Balance		147,596	247	,865	(1,061,157)	174		680,243		se.
			Beginn	ing F	und Balance	931,165		931,165		1,611,408
			Endir	ng Fur	nd Balance	931,339	1	,611,408		1,611,408

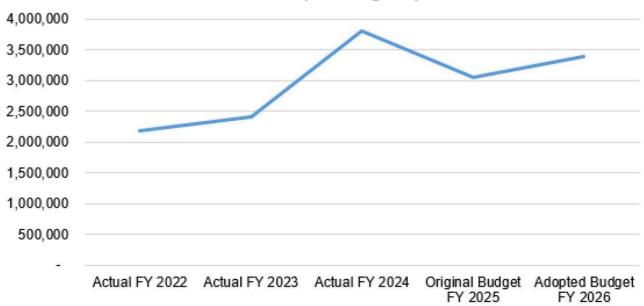
Department Function

The Insurance and Claims Fund is established to manage the risk management activities of the City. Insurance
costs, legal expenses and settlements are budgeted in this fund. The fund balance in this fund is designed to cover
the self-insured portion of the City's liability coverage.

What's new in FY 2025?

- Insurance premiums for the City increased by \$345,577
- The claims budget in the FY2025 budget had been temporarily reduced since a large one-time claim was paid through the insurance chargeback in the General Fund. In FY2026, the claims budget was increased back to its previous level.





Facility Services

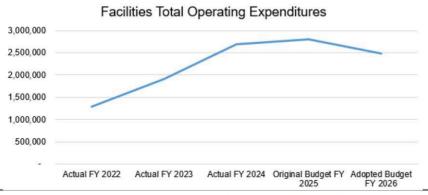
Facility Services	Actual FY 2022	Actual FY 2023	Actual FY 2024	Original Budget FY 2025	Adjusted Budget FY 2025	Adopted Budget FY 2026
Revenue						
Chargeback	1,153,531	\$ 1,679,044	\$ 1,962,576	\$ 2,130,989	\$ 2,151,288	\$ 2,373,238
Miscellaneous	- 1,100,001	7,090	- 1,502,070	20,299	- 2,101,200	- 2,010,200
Investment Income	6.872	70.629	116,451	96,320	96.320	100,000
Transfer In	247,611	481,534	645,136	597,605	597,605	-
Total Revenue	1,408,014	2,238,296	2,724,163	2,845,213	2,845,213	2,473,238
Expenditure						
Facility Administration	\$ 294,854	\$ 347,324	\$ 333,481	\$ 322,097	\$ 322,099	\$ 387,069
Janitorial	-	-	-	-	-	-
Preventative Maintenance	433,060	458,614	473,588	518,458	518,458	544,825
Service Requests	217,680	330,371	509,026	485,000	485,000	485,000
Projects	-	-	,	-	-	-
Surplus		S2	17,057	20,299	20,299	2
Contracts	305,272	782,123	806,720	851,754	851,754	1,063,238
General Fund Maintenance	39,850	-	49,805	597,605	2,711,073	-
Transfer Out	-	75	494,974		-	*
Total Expenditure & Transfer Out	1,290,716	1,918,432	2,684,651	2,795,213	4,908,683	2,480,132
Net Change in Fund Balance	117,298	319,864	39,512	50,000	(2,063,470)	(6,894)
		Beginning F	und Balance	2,031,488	2,031,488	(31,982)
		Ending Fu	nd Balance	2,081,488	(31,982)	(38,876)

Department Function

• The Facility Service Division is part of the Administrative Services Department. This division is responsible for the construction, remodeling and maintenance of more than 740,000 square feet in City facilities. To fulfill these responsibilities, the Facility Services provides technical expertise, project management, preventive and ongoing maintenance services, asset management, contract oversight, etc. Facility Services offers this wide variety of services to each of the City's offices in order to reduce costs, meet state and federal standards and assist each department in accomplishing its mission in an effective and efficient manner. Facility Services staff maintain and repair electrical, plumbing and HVAC systems, making certain that infrastructure operating systems in City facilities function safely and in the manner in which they were designed.

What's new in FY 2026?

- Contract expense budget increase in FY26 based off of inflation and actual costs.
- The general fund maintains a number of facilities. The Administration and the Municipal Council have a strong desire
 to have the funding necessary to adequately maintain the different facilities within the general fund so that it will be
 able to serve residents over the long term. Currently there is \$2.7 million set aside which is an adequate reserve for
 equipment replacement. The level of funding will be reviewed each year.



Priority	Goal	Performance Measure	Annual Totals 2026
Healthy, Inviting Environment	Record 80% Of Billable Hours To Department Work Orders	80% of Work Hours Billable To Various Departments	80%
Healthy, Inviting Environment	Implement Facilities Safety Program	Successfully Complete 80% of the safety protocols	80%
Healthy, Inviting Environment	Create a well trained staff on the City buildings, equipment, and controls	No overdue work orders or PMs	90%



Computer Replacement

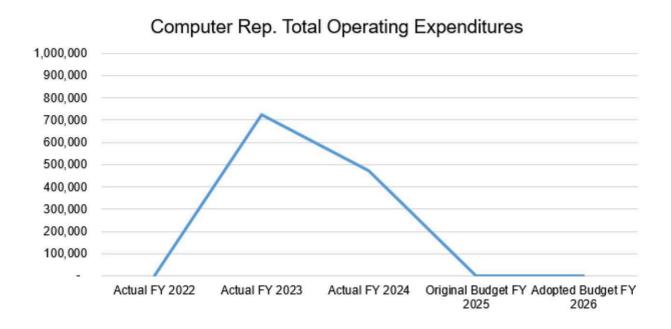
Computer Replacement	Actual FY 2022	Actual FY 2023	Actual FY 2024	Original Budget FY 2025	Adjusted Budget FY 2025	Adopted Budget FY 2026
Revenue						
Miscellaneous	\$ 176,912	\$ 990,910	\$ 310,783	\$ -	\$ 221,136	\$ -
Investment Income	2,396	437	23,252	-	-	
Transfer In			642,474			
Total Revenue	179,308	991,347	976,509		221,136	
Expenditure						
Computer Replacement	\$ -	\$ 723,444	\$ 473,181	\$	\$ 214,646	\$ -
Total Expenditure		723,444	473,181		214,646	
Net Change in Fund Balance	179,308	267,903	503,328	-	6,490	-
		Beginning I	Fund Balance	(8,391)	(8,391)	(1,901)
		Ending Fu	und Balance	(8,391)	(1,901)	(1,901)

Department Function

The Computer Replacement Fund (Computer Bank) was established to help departments establish a funding source
for the replacement of computers and printers to stay abreast with technology, control repair costs, and employee
productivity. Each department determines the amount to transfer for computer replacement. Each department may
keep a balance in the Computer Bank of up to 50% of total department needs. When determining the value of the
department's needs, the current market price for CPU, monitor, software, keyboard and mouse will be used.

What's new in FY 2026?

In a typical year, there is no initial budget for the computer replacement fund. As departments determine computerrelated purchasing needs throughout the year, they move money from their operating accounts and funds to the
computer bank. In FY2022, a transfer-in amount was budgeted to cover anticipated costs related to the WorkDay
software implementation. In FY2026, no transfer is anticipated.



Vehicle Maintenance (Fleet)

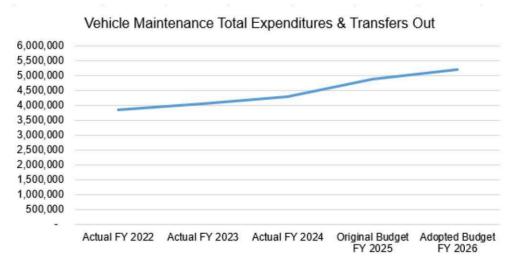
Vehicle Maintenance	Actual FY 2022	Actual FY 2023	Actual FY 2024	Original Budget FY 2025	Adjusted Budget FY 2025	Adopted Budget FY 2026
Revenue						
Chargeback	\$ 3,566,280	\$ 3,861,252	\$ 4,331,444	\$ 4,808,515	\$ 4,808,515	\$ 5,236,218
Miscellaneous	: :	-	-	-	1:5	*
Investment Income		6,610	34,441	-		
Total Revenue	3,566,280	3,867,862	4,365,885	4,808,515	4,808,515	5,236,218
Expenditure & Transfer Out						
Vehicle Maintenance	\$ 3,851,517	\$ 4,062,577	\$ 4,285,049	\$ 4,864,506	\$ 4,902,332	\$ 5,186,539
Transfer Out	7 <u>. 38</u>					-
Total Expenditure & Transfer Out	3,851,517	4,062,577	4,285,049	4,864,506	4,902,332	5,186,539
Net Change in Fund Balance	(285,237)	(194,715)	80,836	(55,991)	(93,817)	49,679
		Beginning F	und Balance	1,009,136	1,009,136	915,319
		Ending Fu	nd Balance	953,145	915,319	964,998

Department Function

• The Vehicle Management Fund (Fleet) is responsible for the management and maintenance of the City fleet. The program maintains approximately 733 vehicles and pieces of equipment with the focus on preventive maintenance schedules to reduce downtime and provide safe vehicles and equipment to operate for all our departments. A collaborative effort with all City departments is made to provide transparency and information on program analysis, cost tracking, customer fulfillment, and maximum quality workmanship.

What's new in FY 2026?

• The budget assumes \$3.60/gallon for unleaded gas and \$4.00/gallon for diesel, which is less than the assumption for FY 2025.



				Annual 1	Totals .	
Priority	Goal	Performance Measure	2024	20	25	2026
			Actual	Current	Target	Target
Responsible Government	Sanitation maintenance and	Number of Sanitation vehicles inspected per month.	6	12	13	15

Vehicle Replacement

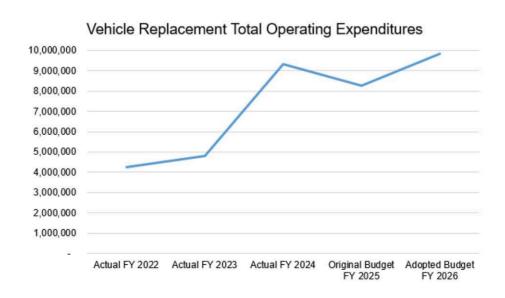
Vehicle Replacement	Actual FY 2022	Actual FY 2023	Actual FY 2024	Original Budget FY 2025	Adjusted Budget FY 2025	Adopted Budget FY 2026
Revenue & Transfer In						
Chargeback	\$ -	\$ -	\$ -	\$ 3,113,336	\$ 4,796,996	\$ 4,921,441
Miscellaneous	4,762,916	3,922,148	5,946,944	1,707,526	3,451,293	1,425,755
Departments funding purchase					4,150,097	
Intergovernmental					2,951,000	
Gain on Sale of Asset	307,972		-	·		
Investment Income	511	83,534	-		_	
Bond Proceeds	-	_	2	2,667,000	2,707,500	2,141,000
Transfer In		125,000	629,766	629,766	629,766	1,052,494
Total Revenue & Transfer In	5,071,399	4,130,682	6,576,710	8,117,628	18,686,653	9,540,690
Expenditure						
Vehicle Replacement	\$ 4,270,901	\$ 4,817,916	\$ 9,329,965	\$ 8,253,874	\$ 18,662,907	\$ 9,817,724
Total Expenditure	4,270,901	4,817,916	9,329,965	8,253,874	18,662,907	9,817,724
Net Change in Fund Balance	800,498	(687,234)	(2,753,255)	(136,246)	23,746	(277,034)
		Beginning	Fund Balance	404,436	404,436	428,182
		Ending F	und Balance	268,190	428,182	151,148

Department Function

• The Vehicle Replacement Fund is used to purchase rolling stock for City departments. As vehicles and equipment reach their useful lifecycle they are replaced through this fund. Funds are systematically transferred from City de-

What's new in FY 2026?

- The FY 2026 budget assumes that two new fire engines will be purchased through lease financing.
- Federal funding for police vehicles is expected to fund 20 replacement police cars. Utilizing the grant funding started in late FY25 due to production delay for vehicles.



Telecom

Telecom Internal Service	Actual FY 2022	Actual FY 2023	Actual FY 2024	Original Budget FY 2025	Adjusted Budget FY 2025	Adopted Budget FY 2026
Revenue						
Chargeback	\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000	\$ 300,000
Miscellaneous	300,000	300,000	300,000	-	-	(
Investment Income	19,686	93,465	147,531	12	Δ.	72
Taxes	209,603	209,603	<u> </u>			
Total Revenue	529,289	603,068	447,531		300,000	300,000
Expenditure						
Telecom Internal Service	\$ 414,139	\$ 51,137	\$ 45,418	\$ 344,433	\$ 429,433	\$ 845,608
Transfer Out		8)	147,500			
Total Expenditure & Transfer Out	414,139	51,137	192,918	344,433	429,433	845,608
Net Change in Fund Balance	115,150	551,931	254,613	(344,433)	(129,433)	(545,608)
		Beginning Fr	und Balance	2,850,923	2,850,923	2,721,490
		Ending Fur	nd Balance	2,506,490	2,721,490	2,175,882

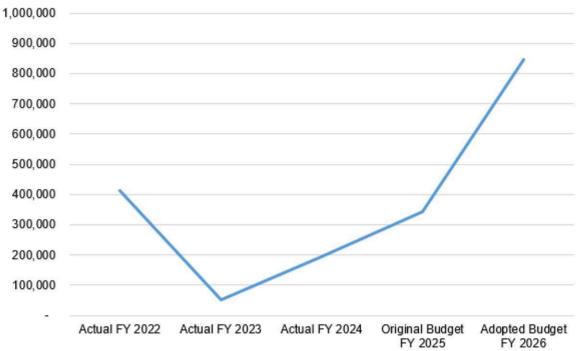
Department Function

 The Telecom Internal Service Fund was created at the end of FY 2014 after the sale of the Provo fiber network to Google Fiber. The Telecom Internal Service Fund accounts for maintenance and equipment replacement for the City's fiber network not maintained by Google Fiber.

What's new in FY 2026?

• Maintenance projects for City fiber network infrastructure started in FY25 and is scheduled to continue in FY26





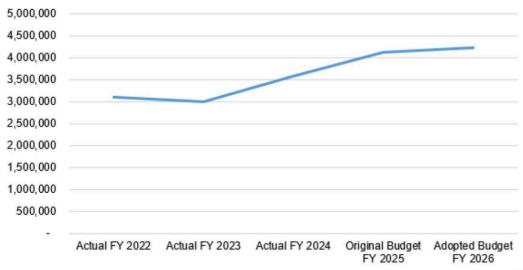
Customer Service

Customer Service	Actual FY 2022	Actual FY 2023	Actual FY 2024	Original Budget FY 2025	Adjusted Budget FY 2025	Adopted Budget FY 2026
Revenue & Transfer In						
Chargeback	\$ -	\$ 69,340	\$ -	\$ 2,940,666	\$ 2,993,666	\$ 3,422,401
Charge for Services	-	-	70,105	73,000	-	
Miscellaneous	3,173,430	3,404,962	3,652,805	50,000	70,000	123,200
Investment Income	6,630	74,842	121,191	-		
Transfer In	75,000	101,470	78,917	63,844	63,844	
Total Revenue & Transfer In	3,255,060	3,650,614	3,923,018	3,127,510	3,127,510	3,545,601
Expenditure & Transfer Out						
Customer Service Administration	\$ 967,755	\$ 887,186	\$ 1,336,918	\$ 1,374,976	\$ 1,496,502	\$ 1,471,555
Billing	1,023,939	876,769	949,388	1,274,928	1,274,929	1,150,206
Customer Service-IT	171,902	222,148	195,729	274,541	424,541	281,999
Call Center	813,804	874,282	1,073,029	1,170,927	1,170,928	1,299,483
Business License	12,561	24,736	26,049	26,470	25,944	25,430
Parking Management	-	-	=	-	-	-
Field Services			-	-	-	
Meter Reader	W.		-	-	~	
Transfer Out	105,000	105,000		2		
Total Expenditure & Transfer Out	3,094,961	2,990,121	3,581,114	4,121,842	4,392,844	4,228,673
Net Change in Fund Balance	160,099	660,493	341,904	(994,332)	(1,265,334)	(683,072)
		Beginning F	und Balance	2,531,158	2,531,158	1,265,824
		Ending Fu	nd Balance	1,536,826	1,265,824	582,752

Department Function

• The Customer Service Department was first created as a division of the Mayor's Office in July of 2012 to provide quality centralized service to residents and businesses of Provo City. In 2017, it became its own department. The Customer Service Department is located in the Provo City Center building and is a 311 Call Center. Services offered by 311 are by phone, walk-ins, and online. Services provided include, utility billing, electronic fingerprinting, airport badging, licensing (animal, bicycle), special events, park reservations, street banner reservations, parking tickets, parking permits, centralized cashier, payments for police reports, general information and reports of city-related problems. Calls handled through the 311 Customer Service division average 98,000 per year. Walk-in traffic average 70,000 per year.





Budget Efficiencies

- Customer Service had a large fund balance at the end of FY 2024, so the FY 2026 utilizes a large portion of the fund balance to reduce the chargeback to the utility funds year.
- Reducing number of billing cycles to make the billing process more efficient and ease the burden of off hours work for billing staff.
- Our chat-bot AVA being able to offer information to hundreds of customers without additional calls to the call center.
- Creation of on-line forms for Special Events, Park Pavilions and Banners to dramatically reduce staff input time and reduce errors.
- Added a social media channel / chat forum (FaceBook, Ask Provo Anything) for residents to ask questions and have conversations outside of additional calls to the call center. Increasing communication 24/7 managed by existing staff.
- Added a new channel to report an issue (See Click Fix) adding hundreds of additional requests a month to report a
 variety of city issues with out additional calls to the call center.
- Increasing in-house collections by existing staff, reducing the amount of accounts and reduction of revenue collected by our third party collections agency.
- Digitizing training documents and creating e-training resources all in our new on-line training hub. No need for paper documents, easier to access information and reducing call times.

Performance Measures

					An	nual Tot	als		
Priority	Goal	Performance Measure	2023		2024		20	25	2026
			Actual	Current	Target	Actual	Mid year	Target	Target
Safe City* Increase access to 311 services		Cases/ Issues Submitted (See Click Fix)						1500**	3200
		Number of Passports Issued	1546	1144	1700	1472	567	1800	1800
Community	Increase Customer Services	Number of Passport Photos	1063	807	1000	1063	447	1400	1400
		Number of Fingerprints	3622	2389	5000	3293	1882	3600	3600
Business and Economic Vitality	Make Accessing Information and Doing Business with the City Easier	Percentage of 311 Utilization (Use of Abbreviated Dialing Num.)	22%	22%	26%	22%	22%	26%	25%
Responsible	Increase Customer Service Call	Call Center Average Time to Answer	119.5 sec	82	40	72	28	40	30
Government	Center Performance	Call Center Abandon Rate	10%	7%	5%	5%	3%	5%	4%
Healthy Inviting Environment	Continue "Customer Service Cares" Initiative	Number of Charity, Community Outreach Assistance, and Promotional Events Participated In	2	2	3	3	3	3	4

^{*}A decrease in goal due to price increase.



Debt Service Funds



Debt Service Funds

Municipalities have the option of funding long-term expenses through debt, often in the form of bonds, leases, and notes payable. Provo has maintained a AAA sales tax bond rating, which has helped the City secure debt, as needed.

- Provo City has issued two types of bonds: general obligation and revenue bonds. General obligation bonds are
 repaid through property tax levies. Current general obligation bonds include bonds for the Rec Center and the new
 City Hall/Public Safety Headquarters/Fire Station 2. In contrast, revenue bonds are repaid through a designated
 revenue source. Currently, Provo's revenue bonds are for the cemetery, the fiber network, and enterprise-fundrelated projects.
- Long-term debt can also be incurred through finance leases. Provo City currently has finance leases for ERP debt (i.e., Provo 360), fire apparatus, and golf course equipment.
- Finally, Provo also has several expenses that are accounted for in notes payable. These expenses are related to Airport projects.

Debt service funds manage principal and interest payment requirements on outstanding obligations. Provo City has three debt service funds—1) Debt Service, 2) Telecom Debt Service, and 3) Enterprise Resource Planning (ERP) Debt Service. None of these funds are tied to a specific department. The budgets for these three funds are shown in the tables below:

Debt Service Fund

Debt Service		Actual FY 2022		Actual FY 2023		tual FY 2024	Original Budget FY 2025		Adjusted Budget FY 2025		Adopted Budge FY 2026	
Revenue												
Taxes	S	8,487,876	\$	8,167,925	\$	8,763,488	\$	8,590,229	\$	8,590,229	\$	7,688,706
Bond Proceeds		-		_		-		-		· =		-
Investment Income		20,263		162,411		197,738		160,000		160,000		-
Transfer In				469,493		169,857		169,522		169,522		
Total Revenue		8,508,139		8,799,829		9,131,083		8,919,751		8,919,751		7,688,706
Expenditure												
Debt Service	\$	7,869,180	\$	7,863,861	\$	7,859,689	\$	7,875,729	\$	7,875,729	\$	7,696,706
Transfer Out		315,000		125,000		440,000		440,000		440,000	·-	=
Total Expenditure		8,184,180		7,988,861		8,299,689	_	8,315,729	_	8,315,729		7,696,706
Net Change in Fund Balance		323,959		810,968		831,394		604,022		604,022		(8,000)
			Beginning F		und l	Balance	4,419,798		4,419,798			5,023,820
				Ending Fund Balance				5,023,820	5,023,820			5,015,820

Telecom Debt Service Fund

Telecom Debt Service	Actual FY 2022	Actual FY 2023	Actual FY 2024	Original Budget FY 2025	Adjusted Budget FY 2025	Adopted Budget FY 2026
Revenue						
Taxes	\$ -	\$ 215,560	\$ 163,563	\$ -	\$ -	\$ -
Investment Income	13,151	271,786	394,720	150,000	150,000	280,000
Transfer In	6,365,227	3,592,675	2,725,769	<u> </u>		<u> </u>
Total Revenue	6,378,378	4,080,021	3,284,052	150,000	150,000	280,000
Expenditure						
Telecom Debt Service	\$ 3,216,063	\$ 3,220,689	\$ 3,219,498	\$ 3,222,719	\$ 3,222,719	\$ 3,220,810
Total Expenditure	3,216,063	3,220,689	3,219,498	3,222,719	3,222,719	3,220,810
Net Change in Fund Balance	3,162,315	859,332	64,554	(3,072,719)	(3,072,719)	(2,940,810)
		Beginning F	und Balance	6,873,721	6,873,721	3,801,002
		Ending Fu	nd Balance	3,801,002	3,801,002	860,192

What's new in FY 2026?

The Telecom Debt Service fund will no longer need a transfer in from Energy. The Energy fund has collected a fee
from customers as part of their utility bill to pay for the telecom debt. In FY 2025, the Telecom Debt Service fund will
have enough in its fund balance to pay off the debt without further collections from customers.

ERP Debt Service Fund

ERP Debt Service	Actual FY 2022	Actual FY 2023	Actual FY 2024	Original Budget FY 2025	Adjusted Budget FY 2025	Adopted Budget FY 2026
Revenue						
Investment Income	\$ 2,382	\$ 12,511	\$ 729	\$ -	\$ -	\$ -
Transfer In	2,117,277	470,274	470,274	470,274	470,274	169,033
Total Revenue & Transfer In	2,119,659	482,785	471,003	470,274	470,274	169,033
Expenditure & Transfer Out						
ERP Debt Service	\$ 880,340	\$ 869,689	\$ 22,660	\$ 11,473	\$ 11,473	\$ 169,033
Transfer Out	1,133,206	1,133,206				
Total Expenditure	2,013,546	2,002,895	22,660	11,473	11,473	169,033
Net Change in Fund Balance	106,113	(1,520,110)	448,343	458,801	458,801	-
		Beginning F	und Balance	(444,632)	(444,632)	14,169.20
		Ending Fu	nd Balance	14,169	14,169	14,169

Current Debt Obligations

The tables below show Provo City's current debt obligations as of June 30, 2025.

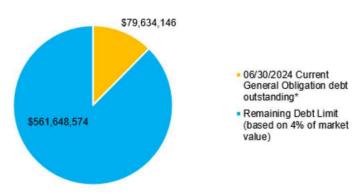
Series	Purpose	Original Amount	Final Maturity Date	Outstanding Balance
Government-Type General Obligation				
2017 Series GO Bond (Refunded 2011 Series)	Recreation Center Refunding	24,550,000	1/1/2032	17,070,000
2017 Series GO Bond (Relanded 2011 Series)	City Center and Fire Station	65,930,000	2/1/2039	51,420,000
2019 Selles GO Bolld	City Center and Fire Station	65,330,000	2/1/2039	51,420,000
	Year ended June 30,	Principal	Interest	Total
	2026	4,870,000	2,818,706	7,688,706
	2027	5,120,000	2,575,206	7,695,206
Total Government-Type	2028	5,370,000	2,319,206	7,689,206
General Obligation Bonds	2029	5,640,000	2,050,706	7,690,706
	2030	5,925,000	1,768,706	7,693,706
	2031-2039	41,565,000	6,994,331	48,559,331
	Total	68,490,000	18,526,862	87,016,862
Government-Type Revenue Bonds				
Telecom 2004 Taxable Series	Fiber Network	39,500,000	2/15/2026	3,050,000
2014 Cemetery Bond	Cemetery Expansion	2,334,000	5/1/2034	1,267,000
	Year ended June 30,	Principal	Interest	Total
	2026	3,170,000	214,343	3,384,343
	2027	125,000	44,389	169,389
Total Government-Type	2028	130,000	39,551	169,551
Revenue Bonds	2029	135,000	34,520	169,520
	2030	140,000	29,296	169,296
	2031-2035	617,000	60,798	677,798
	Total	4,317,000	422,897	4,739,897
Combined Government-Type General	Obligation and Revenue Bor	nds Debt Schedule		
	Year ended June 30,	Principal	Interest	Total
	2026	8,040,000	3,033,049	11,073,049
	2027	5,245,000	2,619,595	7,864,595
Total Government-Type	2028	5,500,000	2,358,757	7,858,757
General Obligation and Revenue Bonds	2029	5,775,000	2,085,226	7,860,226
Combined	2030	6,065,000	1,798,002	7,863,002
	2031-2035	42,182,000	7,055,129	49,237,129
	Total	72,807,000	18,949,759	91,756,759

Series	Purpose	Original Amount	Final Maturity Date	Balance
Lease Agreements				
170				
2019 Finance Lease - \$2,490,000	Fire Apparatus	2,490,000	4/1/2027	671,786
FIRE TRUCK LEASE (NEW FY26)	Fire Apparatus	2,707,500	4/1/2033	2,355,854
Golf Carts - \$280,337	Golf Carts	280,337	7/15/2027	114,202
Golf Carts - \$175,010	Club Car Connect	175,010	7/15/2027	71,294
Total Lease Obligations as of June 30, 2025				3,213,136
Notes Payable				- B
2000 400 11 12 20 100	NA CONTRACTOR OF THE CONTRACTO	0 500 000	0440000	4 640 660
2020 108 Note Payable - \$2,500,000	Airport	2,500,000	8/1/2029	1,043,000
2021 Note Payable - \$10,149,553	Airport	10,149,553	11/1/2026	3,192,776
Total Lease Obligations as of June 30, 2025				4,235,776
Enterprise Funds - Revenue Bonds				
Water 2015		10,775,000	2/1/2035	6,400,000
		10.50		
Wastewater 2015		8,980,000	2/1/2035 2/1/2035	5,335,000
Energy 2015		19,550,000		11,425,000
Airport Sales Tax Revenue Bonds 2017 Wastewater 2020		4,975,000	2/15/2034	3,390,000
Wastewater 2020 Wastewater 2022		75,800,000 10,000,000	9/1/2043 9/1/2045	75,750,000
Water 2023			2/1/2025	10,000,000
vvaler 2023		36,750,000	2/1/2025	36,750,000
	Year ended June 30,	Principal	Interest	Total
	2026	3.343.000	1.746.986	5,089,986
	2027	7,398,000	1,622,763	9,020,763
	2028	7,497,000	1,504,646	9,001,646
Total Enterprise Funds- Revenue Bonds	2029	8,433,000	1,381,309	9,814,309
	2030	8,556,000	1,261,793	9,817,793
	2031-2055	113,773,000	7,918,839	121,691,839
	Total	149,000,000	15,436,335	164,436,335

Legal Debt Margin

The City does not have the final tax valuation for the 2025 tax year, so the 2024 valuation was used to compute the legal debt margin for the City.





Total Legal Debt Limit (4% of market value)	\$ 641,282,720			
06/30/2024 Current General Obligation debt outstanding*	\$ 79,634,146			
Remaining Debt Limit (based on 4% of market value)	\$ 561,648,574			

^{*}Includes unamortized costs

Bond Ratings

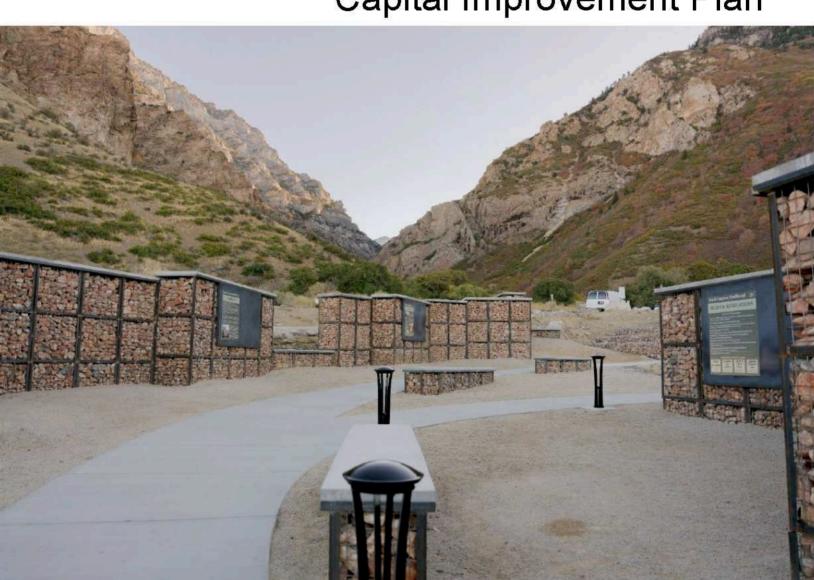
Similar to how individuals have credit scores, municipalities receive bond ratings from three agencies. The three agencies are S&P Global, Fitch Ratings, and Moody's Investors Service. The table below shows Provo City's bond ratings from one or more of these agencies for individual revenue and general obligation bonds that comprise the City's debt portfolio.

Bond Ratings							
	Rating Agency						
Bond	S&P	Fitch	Moody's				
Energy System Revenue Bonds Series 2015A	AA	AA					
Wastewater Revenue Bonds Series 2015A	AA	AA					
Water Revenue Bonds Series 2015A	AA	AA					
Airport Sales Tax Revenue Bonds 2017	AAA						
General Obligation Refunding Bonds Series 2017	AA+		Aa1				
General Obligation Bonds Series 2019	AA+		Aa1				
Sales Tax Revenue Bonds 2004	AAA		Baa2				

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Capital Improvement Plan



Capital Expenditures

Every year, the City prepares a five-year capital improvement plan for capital projects over \$5,000. The fiscal year 2026 Capital Improvement Plan is available here: https://www.provo.gov/DocumentCenter-PDF

To understand the policies behind the capital improvement plan and associated funds, please see the "Capital Improvement Program and Capital Assets" under the Principals of Financial Management section of this budget document.

Included below is an overview of each capital improvement fund—the five-year projection for each fund by project, along with the adjusted FY 2025 budget, and actuals for the previous four years. For further detail on each individual project,

Capital Improvement Program Consolidated Budget Plan

CIP Funds	Prior Fiscal Years 2021-2024	Adjusted Budget FY 2025	Tentative Budget FY 2026	Proposed 2027-2030
General CIP				
General Capital Projects	\$ 5,869,212	\$ 500,464	\$ 451,000	\$ -
City Building Projects	34,982,932.00			-
Legacy CIP	14	-	240,000	-
B&C Roads	10,806,288.45	2,829,560	1,775,889	11,360,000
Economic Development	20,130.00	50,000	70,000	-
Engineering	29,981,072.27	4,275,984	4,220,000	5,400,000
Parks & Rec	34,878,614.84	12,444,100	5,043,822	18,522,223
Water	48,972,011.97	54,726,294	8,408,000	17,700,000
Wastewater	141,966,605.92	54,048,876	11,000,000	36,395,000
Energy	10-			
Distribution Systems	14,110,285.74	4,994,831	5,395,006	17,948,075
Transmission Systems	664,888.30	1,456,476	1,656,199	1,914,000
Substations	3,708,343.86	2,962,212	12,573,803	17,148,784
City Projects	1,499,340.37	1,064,338	1,359,252	2,320,000
SCADA/AMI	13,431.00	100,000	1,200,000	40,000
Administration	1,194,791.67	684,689	2,436,143	1,798,445
Vehicle Replacement	185,317.00	950,000	1,200,000	5,094,294
Airport	11 -			
General	73,305,889.00	55,225,790	15,000,000	-
Public Ramp	11-1	1,288,922	-	-
Utility infrastructure	(I - 1	1,161,688	-	-
Sanitation	582,803.25	538,019	200,000	800,000
Storm Drain	8,290,557.66	8,752,115	3,377,755	13,400,000
Transportation Utility	7,576,396.61	2,871,648	2,925,000	10,800,000
Golf Course	1,328,137.00		-	
Total	\$ 419,937,049	\$ 210,926,006	\$ 78,531,869	\$ 160,640,821

Beginning in FY 2018, Provo City changed financial systems and in doing so, adjusted the methodology for budgeting for capital improvement projects. The new method appropriates funds in capital functions as listed above. Only Energy, General CIP, and the Airport utilize multiple capital functions per fund.

Detail for individual projects that comprise these budgeted totals can be found in the Provo City Five-year CIP report published on the City's website at https://www.provo.gov/226/Finance

Significant Non-Recurring Capital Projects—Operating Impact

The majority of the projects included in the total capital appropriations are ongoing infrastructure maintenance projects. Projects listed below are non-routine and most expensive.

Department	Project	FY 2026 Budget	Proposed FY2027-2030	Funding Source	Operating Impact
Parks & Rec	Provo River Trail - Central Area	\$ 434,679	\$ -	Grants & RAP Tax	Little to No Impact
Energy	Substation Transmission - Rebuild & Upgrade System	\$ 10,320,352	\$ 9,873,310	Prior Year Carryover & Fund Balance	Little to No Impact
Engineering	UDOT Active Transportation Improvements Match 200 E, Univ Ave	\$ 1,160,000	\$ -	Taxes, Fund Balance and Grants	Little to No Impact
Water	Water Distribution System Improvements	\$ 1,425,000	\$ 4,200,000	New Year Budget from Utility Revenue	Potential Increase
Wastewater	West Side Sewer Lines	\$ 4,415,000	\$ 19,000,000	Impact Fees and Utility Revenue	Potential Increase

The table below describes the operating impact of each previously mentioned project. Provo City typically does not debt-finance infrastructure projects. As such, most of these projects have operating impacts that place pressure on existing

Department	Project	Operating Impact	Operating Budget - Annual Impact
Parks & Rec	Provo River Trail - Central Area	Little to No Impact	Trail renovation and expansion from Columbia Lane to University Parkway, which includes widening the trail, improving access points, adding light, and expanding two tunnels.
Energy	Substation Transmission - Rebuild & Upgrade System	Little to No Impact	This project will maintain the current standards for the substations sytem. Developed by Master Planning of Electrical System
Engineering	UDOT Active Transportation Improvements Match 200 E, Univ Ave	Little to No Impact	Striping and intersection improvments wil lhave little to no operating impact. It will Encourage a pedestrian friendly environment throughout Provo.
Water	Water Distribution System Improvements	Potential Increase	This will resuld in additional water lines that will need to be maintained going forward. Estimated all-inclusive maintenance cost is about \$4,000 per mile of pipe, but this is not an incremental cost
Wastewater	West Side Sewer Lines	Potential Increase	This will result in additional sewer lines that will need to be maintained going forward. Estimated all-inclusive maintenance cost is about \$2,7000 per mile of pipe, but this is not an incremental cost

For additional details on any of the CIP projects, see the Provo City Five-year CIP report published on the City's website at https://www.provo.gov/226/Finance



Other Information



TOP RANKINGS & LOCATION



#1 Most Neighborly City in America (Neighbor.com—Oct 2024)

#1 Best Performing City (Milken Institute; Third Consecutive year-May 2023)

#1 City for Worker Satisfaction (Glassdoor; May 2023)

#2 Happiest City in America (HouseFresh; July 2022)

#1 For Economic Wellbeing (CYTENA—2024)

PROVO IS ONE OF THE BEST PLACES TO LIVE IN THE U.S. (Livability –June 2023)

#3 City with Best Water (Water Filter Guru– July 2023)



Demographic Information

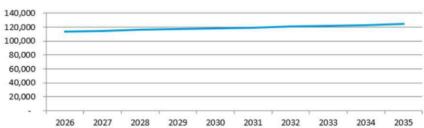
Provo is located in central Utah and is likely best-known as the home to Brigham Young University (BYU). The neighboring city to the north is Orem, which is where Utah Valley University is located. The large number of university students in the area has helped Provo become an incubator for start-up companies and a vibrant community for young adults and families. Knowing about the university impact helps explain some of the demographic trends Provo has seen over the years. The information below provides an overview of Provo's demographics, highlights principal employers within the city, and lists the principal property taxpayers.

Principal Employers

Utah State Hospital

Brigham Young University
Utah Valley Regional Med Center
Vivint, Inc.
Revere Health (Central Utah Medical
Clinic)
Chrysalis Utah, Inc
Qualtrics, LLC
A&A Staffing Solutions
Nu Skin International
RBD Acquisition Sub, Inc

Provo City Population



Principal Property Taxpayers

Nu Skin International, Inc.
Sir Properties Trust
IHC Health Services, Inc
B+F Timpanogos Tech Center
Central Utah Investment
Duncan Aviation
Qualtrics
Union Pacific Railroad Company
Questar Gas
Brixton Provo Mall



Long Term Planning

The City of Provo, incorporated in 1851, is located in a metropolitan area that has a dynamic and diverse economy. The City has a diverse manufacturing and industrial base. Major industries include retail business, light manufacturing, software development, and a university community. This diversity stabilizes the unemployment rate and offers a broad range of employment opportunities.

The City of Provo provides a full range of services that include public safety, streets, recreational and cultural events, community development and general administrative services. The City of Provo also operates energy, water, wastewater, sanitation, municipal golf course, and storm drain utilities. A general aviation airport and a telecom network are also part of the City of Provo. Component units are legally separate entities for which the nature and significance of their relationship with the City of Provo are such that exclusion would cause the financial statements to be misleading or incomplete. Blended component units are included as part of the primary government. Accordingly, Provo City Redevelopment Agency is reported as special revenue fund and the Provo City Storm Water Service District as an enterprise fund.

The Administration and Municipal Council has worked hard to submit a responsible, sustainable budget. The City is closely monitoring the current economic environment. As the City plans for the future, we are being very cautious to align the commitment of City resources with the anticipated revenues for the City. We continue to focus on the results that matter to citizens, prioritize and improve levels of service, and find cost effective and innovative options for service delivery.

The City undertook an in-depth and detailed look at the budgeting process for Fiscal Year 2026. Administration began reviewing preliminary budget projections in January of 2025 in preparation for the FY 2026 budget.

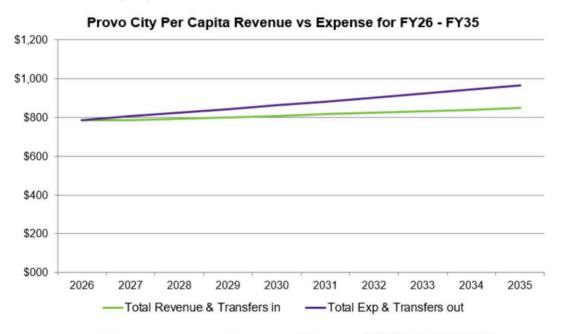
The Administration includes a 10-year model that provides the Adopted budget for Fiscal Year 2026, with a nine-year look forward. This 10-year model currently reflects revenues, transfers in, expenses and transfers out for the General Fund.

The spreadsheet has been designed with numerous assumptions in mind, with the capability of changing them as needed for analysis. The major assumptions included for Fiscal Year 2026 is the following: a 2.5% cost of living increase for all full-time employees, 2.5% merit increases, health insurance increase of 5.6%, 401K match of 2% for employees participating in social security and a 4% 401 match for public safety employees not participating in social security, 2.5% water and 3% Energy utility increases.

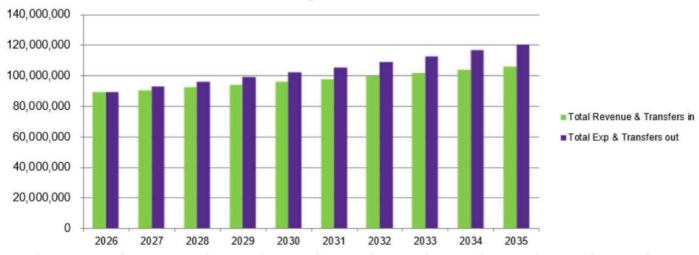
The spreadsheet is dynamic with the option to change the assumptions provided and add additional items. Other assumptions available in the spreadsheet are: changes to revenues and current transfers in, other utility rate increases, increases to operations, capital, vehicle replacement, and transfers out to other departments.

For the Fiscal 2026 and budget years forward, the following assumptions have been made, with FY26 being the base:

- Payroll Funding— 5% increase for FY26, with 4% increase going forward, which would include future merit increases, market studies, and possible COLAs
- Defined Contribution Retirement— 1% increase going forward
- Insurance—6.7% retirement increase for second half of FY26, with 6% increase going forward
- Property Tax— 0.0% increase for FY26; 1% projected going forward factoring in growth
- Sales and Use Tax— 0% increase projected for FY26; 2.5% projected afterwards
- Franchise Tax— 1.0% increase for FY26; future years tied to utility transfer revenue projections
- Lodging Tax— 0% increase for FY26 & 2.5% moving forward, assuming spike in hotel is tied to the regional sports
 park.
- Development Services Fees— 2.0% increase going forward
- Parks & Recreation Fees— 2.0% increase going forward
- Public Safety Fees, Ambulance Charges, Internal Service Chargebacks, and Interest Income 1% increase going forward
- Utility Sales—1.25% increase ongoing based on growth
- Population—1.25% increase going forward
- Utility Rates— 3% increase for Energy and 2.5% increase for Water, 2% increase for Water going forward; 2% increase for Wastewater going forward; 2% increase for Energy going forward, 1% increase for Sanitation and Storm Drain
- Operations—1% increase going forward



Revenue vs. Expenditures FY2026-2035



		Pro	ovo City	Ge	neral Fu	ınd	Projection	on (Thousan	ds c	of Dollars)							
	2026		027		2028		2029		2030		2031		2032		2033		2034		2035
Revenues:			I III	7000	ALE SECUL		A-2-A-2-T-A-2-2-B-2-A-2-A-2-B-2-A-2-B-2-B-2-B-2-B	200	21/05/30/20	7.695	1000 100 PM	L		492			-1000 N-1000		-20 W49-
Current Property Tax	\$ 6,558	\$	6,558	\$	6,624	\$	6,690	\$	6,757	\$	6,824	\$	6,893	\$	6,962	\$	7,031	\$	7,102
Vehicle Taxes	520		520		520		520		520		520		520		520		520		520
Sales and Use Taxes	26,632		27,298		27,980		28,680		29,397		30,131		30,885		31,657		32,448		33,259
RAP Tax	1,826		1,872		1,918		1,966		2,015		2,066		2,117		2,170		2,225		2,280
Franchise Taxes	12,709		12,836		12,964		13,094		13,225		13,357		13,491		13,626		13,762		13,900
Lodging Tax	676		693		710		728		746		765		784		804		824		844
Parks & Recreation	7,279		7,424		7,573		7,724		7,879		8,036		8,197		8,361		8,528		8,699
Business Licenses	676		683		690		696		703		710		718		725		732		739
Road Projects	4,700		4,700		4,700		4,700		4,700		4,700		4,700		4,700		4,700		4,700
Community Development Fees	2,860		2,917		2,975		3,035		3,095		3,157		3,220		3,285		3,350		3,417
Public Safety	709		716		723		730		738		745		753		760		768		775
Fire	3,561		3,596		3,632		3,669		3,705		3,742		3,780		3,818		3,856		3,894
Interest Income	1,050		1,050		1,061		1,071		1,082		1,093		1,104		1,115		1,126		1,137
Interest income	451		451		451		451		451		451		451		451		451		451
Misc.	1,962		1,962		1,962		1,962		1,962		1,962		1,962		1,962		1,962		1,962
		_		-		_		_		_	-	-		-	-	_	-	-	
Total Revenue	72,169		73,276		74,483		75,716		76,975		78,259		79,575		80,916		82,283		83,679
Transfers in:																			
Transfer from Engineering CIP	50		50		50		50		50		50		50		50		50		50
Transfer from Legacy CIP	240		-		-				-		-		-		-		-		-
Transfers (Utilities)																			
Transfer from Water	2,274		2,302		2,377		2,455		2,536		2,619		2,704		2,793		2,884		2,979
Transfer from Wastewater	3,250		3,291		3,398		3,510		3,625		3,743		3,866		3,993		4,123		4,258
Transfer from Energy	9,464		9,583		9,896		10,221		10,555		10,901		11,258		11,627		12,007		12,401
Transfer from Sanitation	874		885		905		926		946		968		990		1,012		1,035		1,059
Transfer from Storm Drain	744		753		770		788		805		824		842		861		881		901
Total Transfers in	16,896	-	16,864	10-	17,396		17,950	-	18,517	-	19,105		19,710	-	20,336	-	20,980	10	21,648
			-	a 		-		-		8		-		97		-		-	
Total Revenue & Transfers in	89,065	-	90,140	11	91,879	5	93,666	77	95,492	-	97,364	-	99,285	100	101,252	-	103,263	-	105,327
Expenditures:																			
Personnel	43,214	1	44,942		46,740		48,610		50,554		52,576		54,679		56,866		59,141		61,507
Insurance	10,378		11,001		11,661		12,361		13,102		13,888		14,722		15,605		16,541		17,534
Retirement	9,176		9,268		9,360		9,454		9,549		9,644		9,740		9,838		9,936		10,036
FICA Taxes	2,018		2,039		2,059		2,080		2,100		2,121		2,143		2,164		2,186		2,207
Operations	16,806		16,962		17,132		17,303		17,476		17,651		17,828		18,006		18,186		18,368
Total Expenditures	81,592		84,212	-	86,952	-	89,808	-	92,781	-	95,880	-	99,112	-	102,479	-	105,990	-	109,652
Total Experiultures	01,532		04,212		00,332	2	03,000		32,701		35,000	_	33,112	11	102,473	_	105,550	<u> </u>	103,032
Transfers out:																			
Transfer to Arts Council	498		498		498		498		498		498		498		498		498		498
Transfer to Justice Court	302		302		302		302		302		302		302		302		302		302
Transfer to General CIP	51		51		51		51		51		51		51		51		51		51
Transfer to Parks & Recreation CIP	1,826		1,872		1,918		1,966		2.015		2,066		2,117		2,170		2,225		2,280
Transfer to Road CIP	1,666		1,788		1,911		2,033		2,156		2,278		2,401		2,523		2,646		2,768
Total Transfers out	7,471		8,305		8,545		8,790		9,038		9,291		9,548		9,810		10,076		10,347
Total Exp & Transfers out	89,063	-	92,517		95,497	17	98,598	_	101,819	84	105,171		108,660	77	112,289	-	116,066	15	119,999
•		_		_		_		-		_	- 10	-		-		-		_	50
Operating Surplus (Deficit)	\$ 2	\$	(2,377)	\$	(3,616)	5	(4,931)	\$	(6,326)	5	(7,805)	\$	(9,374)	\$	(11,038)	\$	(12,801)	5	(14,670)
Beginning Fund Balance	\$ 24,269	\$	24,269	\$	21,892	\$	18,276	\$	13,345	\$	7,019	\$	(786)	\$	(10,161)	\$	(21,199)	\$	(34,000)
Ending Fund Balance	\$ 24,269	\$	21,892	\$	18,276	\$	13,345	\$	7,019	\$	(786)	\$	(10,161)	\$	(21,199)	\$	(34,000)	\$	(48,670)
Rev Per Capita	517		522		527		530		534		538		542		546		550		555
Exp Per Capita	498		506		513		521		528		536		541		549		558		567

Over time, expenses are projected to exceed revenues. The administration and council will address this trend while planning for balanced budgets in the future.

Principles of Financial Management

This fiscal policy is a statement of the guidelines and goals that will influence and guide the financial management practices for the City of Provo. A fiscal policy that is adopted, adhered to, and regularly reviewed is recognized as the cornerstone of sound financial management. The fiscal year 2025 budget complies with the financial polices described below.

Effective fiscal policies:

- 1. Contribute significantly to the City's ability to insulate itself from fiscal crisis.
- 2. Enhances short-term and long-term financial credit ability by helping to achieve the highest possible credit and bond ratings.
- 3. Promotes long-term financial stability by establishing clear and consistent guidelines.
- 4. Directs attention to the total financial picture of the City rather than single issue areas.
- 5. Promotes the view of linking long-term financial planning with day-to-day operations.
- 6. Provides the Municipal Council and citizens with a framework for measuring the fiscal impact of government services against established fiscal parameters and guidelines.

Following these principles will enhance the City's image and credibility with the public, credit rating agencies, and investors. Many people and businesses who deal with the City (including the rating agencies) take comfort knowing the City adheres to established guiding financial policies.

Policy changes may be needed as the City and its citizen base grow and becomes more diverse and complex. It is important to regularly engage in the process of financial planning including reaffirming and updating these financial guidelines. To these ends, the following fiscal policy statements are presented.

Fund Balance

Fund Balance is the difference between assets and liabilities reported in governmental funds. It is used to measure the net financial resources available to finance future expenditures. The Governmental Accounting Standards Board specifies the classification of fund balance. The components include: 1) non-spendable, 2) restricted, 3) committed, 4) assigned, and 5) unassigned. A definition of these components can be found in the Appendix. These classifications are currently only used in the Governmental Fund types.

Municipalities may accumulate fund balances in any fund. However Utah Code 10-6-116 states the General Fund balance amount must be within the following limits: 5% of total revenues must be maintained as a minimum fund balance, and the accumulation shall not exceed 35% of the total estimated revenue of the General Fund. The fund balance percentage will be calculated using the Utah State Auditors guidelines. The fund balance policy focuses on the assigned and unassigned components of fund balance. Fund balance in excess of 35% should be used to 1) fund one-time expenditures in the current year, 2) prepay existing City debt, or 3) transfer to a capital project fund to be used for capital expenditures.

Governmental Funds

General Fund

- 1. The General Fund is the primary fund for the City. This fund is used to account for all financial resources not accounted for in other funds.
- 2. The desired unassigned fund balances at the close of each fiscal year should be between 25-35% of the total budgeted revenues for the following fiscal year.
- 3. The City's unassigned fund balance will be maintained to provide the City with sufficient working capital and a margin of safety to address local and regional emergencies without borrowing.
- 4. In the event of a declared fiscal emergency or other such global purpose as to protect the long-term fiscal security of the City there may be a need to appropriate unassigned fund balance below the 25% policy level. In such circumstances, the City will:

Take measures necessary to prevent its use in the following fiscal year by increasing fees or taxes and/or

- decreasing expenditures.
- b. Adopt a plan to restore the available fund balances to the policy level within 36 months from the date of the appropriation. If restoration cannot be accomplished within such time period without severe hardship to the City, then the Municipal Council will establish a different but appropriate time period.
- c. Utilize The Disaster Fund—a Provo savings account with the State-in a governor-declared disaster.
- 5. The unassigned fund balance should not be used to support recurring operating expenditures.
- 6. The annual budgets for all City funds will be structurally balanced throughout the budget process. Recurring revenue will equal or exceed recurring expenditures in both the Adopted and Adopted Budgets. If a structural imbalance occurs, a plan will be developed and implemented to bring the budget back into balance.
- 7. The unassigned fund balance can only be appropriated by Municipal Council resolution.

Other Governmental Funds

- 1. Special Revenue Funds used by the City to account for revenues derived from specific taxes, licenses and intergovernmental grants which are designated to finance particular functions or activities in the City.
 - a. The desired fund balance for the Library fund at the close of each fiscal year should be 25% of revenues minimum and 35% of revenues maximum.
- 2. Debt Service Funds used to account for the accumulation of resources for the payment of general obligation bonds and for the accumulation of special assessments for the payment of special improvement bonds.
- 3. Capital Project Funds used to account for resources designated to construct governmental capital assets which may require more than one fiscal year for completion.

Proprietary Funds

Enterprise Funds

- 1. Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. Each individual Enterprise Fund has a capital improvement fund associated with it.
- 2. The existing enterprise funds account for construction; operation; maintenance; related debt; and property, plant and equipment within each fund.
- 3. Airport, Energy, Golf Course, Sanitation, Storm Drain, Water, Wastewater, Utility Transportation are classified as Enterprise Funds.
- 4. The desired fund balance at the close of each fiscal year should be 25% of the operating revenues for the following fiscal year.

Internal Service Funds

- 1. Internal Service Funds are used to account for the financing of services provided by one department to other departments with the City.
- Customer Service, Employee Benefits, Insurance/Claims, Fleet Management, Vehicle Replacement, Capital Resources, Facility Services, and Computer Replacement, Telecom are classified as Internal Service Funds.
- 3. Chargebacks

Administrative

- A. Cover costs for the following:
 - a. Finance
 - b. Human Resources
 - c. Legal
 - d. Information Systems
- B. Departments charged (non-general fund):
 - a. Library

- b. Energy
- c. Water
- d. Wastewater
- e. Sanitation
- f. Storm Drain

C. Allocations

- a. Finance:
 - i. 50% number of journal lines
 - ii. 50% annual budget
- b. Human Resources:
 - i. Number of full-time equivalents
- c. Legal:
 - i. Percent of time estimated by the City Attorney
- d. Information Systems:
 - i. Telephone & Internet Services (number of extensions)
 - ii. Radios (number of radios)
 - iii. Security Cameras (number of security cameras)
 - iv. Provo 360 (Full-time equivalents)
 - v. Backup System—based on agreed upon percentage
 - vi. General—device count

Employee Benefits

A. Categories

- a. Workman's Compensations
- b. Retiree insurance (employees who were hired before 7-1-1987)
- c. Unemployment claims
- d. Employee counseling
- e. Community (UTA)
- f. Wellness
- g. Fitness for duty

B. Allocations

- a. Workman's Compensation (rate for type of work, budgeted wages)
- b. Retiree insurance and other full-time benefits, allocated based on budgeted full-time positions
- c. Employee benefits for all employees, allocated based on budgeted full-time equivalents

Facilities

A. Core

- a. Administrative:
 - i. Facilities Manager
 - ii. Office Specialist
 - iii. Part-time position

- iv. Operating expenses
- v. Chargebacks
- b. Allocation
 - i. Based on square footage and category
 - ii. A credit is given to departments that have their own facility technician(s)
- B. Facility Maintenance Contracts
 - a. Categories
 - i. Mats
 - ii. HVAC
 - iii. Alarms
 - iv. Elevator
 - v. Boiler
 - vi. Overhead doors
 - vii. Janitorial supplies
 - b. The contracts are budgeted and paid for by Facilities, and then the total budgeted amount for the contracts are charged to the departments based on following:
 - i. Each service such as "Mats" are broken out by department.
 - ii. Total for all services is then calculated and charged to the departments monthly.
- C. Direct Facilities Charges (service orders and preventative maintenance)
 - a. Cost of materials
 - b. The charges for billable rate are adjusted annually based on changes in wages from merit increases, market adjustments, COLA and medical insurance increases

Insurance and Claims

- A. Claims—allocated based on actual claims history for the last three years for all claims that are less than \$250,000. Claims that are equal to or greater than \$250,000 will be charged directly by the department that incurred the claim in the budget year following when the claim was paid.
- B. Insurance premiums—allocated based on the following:
 - a. Number and type of vehicles
 - b. Type of coverage
 - c. Property value and cost of coverage provided by insurance carrier

Telecom

To provide funding for Fiber infrastructure replacement, fixed charge based on the following:

Council	1,488
Parks And Rec	6,699
Media Services	2,606
Economic Development	3,350
Engineering	7,072
Fire	16,749
Information Systems	32,008
Justice Court	2,234
Library	2,234
Golf Course	2,234
Wastewater	29,776
Water	48,013
Energy	145,537
0.770	300,000

- C. Provides funding up to 50% of tuition and eligible expenses
- D. A pool of funds is maintained to provide funding
- E. Allocation based on number of full-time employees (General Fund—charged to General Services)

Utilities

- A. Water, Wastewater, Storm Drain, Natural Gas, Electric, Sanitation, Telephone and Utility Transportation.
- B. Bills are split between departments based on square footage or agreed upon percentage.
- C. Not all utilities are allocated to all departments; some are charged to an administrative function such as General Services for the General Fund.

Utility Billing

- A. Net cost of Customer Service
 - a. Total Expenses less:
 - i. Transfer from General Fund
 - ii. Budget other revenue
- B. Enterprise funds
 - a. Energy, Water, Sanitation and Storm Drain
 - b. Allocated based on the following percentages

Energy	62.78%
Water	27.51%
Sanitation	4.75%
Storm Drain	4.96%
	100.00%

Vehicle

- A. Vehicle Replacement
 - a. Annual payment for vehicle purchased the Vehicle Bank
- B. Vehicle Repairs
 - a. Cost of materials plus 30%
 - B. The charges for billable rate are adjusted annually based on changes in wages from merit increases, market adjustments, COLA and medical insurance increases.
- C. Vehicle Fuel
 - a. Based on actual fuel purchases from the previous year
- 4. The desired fund balance for each fund at the close of each fiscal year should be as listed:
 - a. Customer Service \$250,000 with excess being returned to contributing departments.
 - b. Employee Benefits \$2 Million with excess being returned to contributing departments.
 - c. Insurance/Claims \$2 Million minimum with a maximum of \$3.5 Million with excess being returned to contributing departments.
 - d. Fleet Management \$200,000 with excess being returned to contributing departments.
 - e. Facility Services \$100,000 with excess being transferred to the General Capital Improvement Fund.
 - f. Computer Replacement no limit. Departments are allowed to accumulate up to ½ of their computer replacement needs in this fund.
 - g. Telecom no limit. Fund balance will be used to provide a network that meets City needs. Any excess fund balance will be maintained to provide funding for bond payments at the end of the term so the telecom debt service fee may be eliminated early.

Capital Improvement Program and Capital Assets

Provo City defines a capital asset as tangible property of a more or less permanent nature with a useful life of at least three years, and costing at least \$5,000. Most capital expenditures for the City are in the Capital Improvement Funds and the Equipment Replacement Fund, with some minor capital purchases made in the other operating funds. The City's assets are held primarily in the form of infrastructure, physical assets, or capital plants such as roads, buildings, and equipment. Sound infrastructure is an important aspect of the quality of life, economic development, and the credit quality of the City.

Dedicating resources to capital investment is appropriate for a growing City such as the City of Provo. Committing to and implementing the City's capital investment program will protect its capital assets and minimize future maintenance and replacement costs.

Capital Improvement Plan

- 1) The City will direct its annual allocation for its capital investments to projects which best support the City's strategic goals, the comprehensive plan and facility master plans. The City will consider all capital improvements in accordance with an adopted capital improvement plan.
- 2) The City will maintain a five-year plan for capital improvements and review and update the plan annually. The Mayor will submit the Capital Improvement Plan for review by the Municipal Council each year. Submission of the Capital Improvement Plan shall be consistent with State of Utah and City of Provo legal requirements.
- 3) The Capital Improvement Plan may include capital improvements for all funds and agencies for which the City sets tax rates, makes levies or approves budgets or plans.
- 4) The Capital Improvement Plan shall include the following elements:
 - a) An implementation plan for each of the capital improvements
 - b) A statement of the objectives of the Capital Improvement Plan and the relationship with the comprehensive plan and the City's strategic plan.
 - c) An estimate of the cost and of the anticipated sources of revenue for financing the capital improvements, and an estimate of the impact of each capital improvement on City revenues and the capital and operating budget, including estimated debt service costs, if applicable.
- 5) The City will fund projects and activities identified in the Capital Improvement Plan with the most appropriate revenue sources. Such revenues as impact fee revenue, utility rate revenue, B&C-Road revenue, state and federal grant revenues, and transfers of unrestricted cash from governmental funds.
- 6) The City will return remaining appropriated funds upon the completion of any capital project to the most appropriate capital reserve.
- 7) The City will project its equipment replacement needs as part of the capital improvement process. From this projection, a replacement schedule will be developed and followed. The City will maintain a schedule of capital assets in its capital asset accounting system.

Capital Improvement Budget Policies

- 1) The City will enact an annual capital budget based on the five-year capital improvement plan. Future capital expenditures necessitated by changes in population, changes in real estate development, or changes in economic base will be included in capital budget projections.
- 2) The City will coordinate development of the capital improvement budget with development of the operating budget. Future operating costs associated with new capital improvements will be projected and included in operating budget forecasts.
- 3) The City will maintain all its assets at a level adequate to protect the City's capital investment and to minimize future maintenance and replacement costs.
- 4) The City will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted for approval.
- 5) When current revenues or resources are available for capital improvement projects, consideration will be given first to those capital assets with the shortest useful life and/or to those capital assets whose nature makes them comparatively more difficult to finance with bonds or lease financing.

- 6) Nonrecurring revenues, which cannot be used to fund recurring costs and are not required to meet the Unassigned Fund Balance objectives in the City's policy on Fund Balance, should be used for nonrecurring capital expenditures or the early retirement of existing City debt.
- 7) The City will attempt to determine the least costly and most flexible financing method for all new projects. Financing may include debt financing or "pay as you go" or other financing sources.

Recreation Facilities Capital Fund

In the past (except for the Fiscal Year 2021 budget), Provo City has provided regular capital replacement funding for the Recreation Center – approximately \$400,000 each year. During discussions on the Fiscal Year 2022 budget, the Parks and Recreation department and the Administration agreed to propose a new funding model. Currently the Parks and Recreation Department sells the Triple Play season pass that provides access to amenities at the Recreation Center, Peaks Ice Arena, and the Timpanogos Golf Club. To meet the capital needs of these three facilities, beginning in fiscal 2022, a funding mechanism was established in a new fund which is called the Recreation Facilities Capital Fund.

Each year after the completion of the fiscal year, revenues will be compared with expenses at the Recreation Center to determine net income. The general fund will contribute to the Recreation Capital Fund the first \$400,000 of net income. If net income for the recreation center exceeds \$400,000, the general fund will contribute half of the amount that exceeds \$400,000 to the Recreation Capital Fund, the other half will fall to general fund balance. If fund balance at the Peaks Ice Arena or the Timpanogos Golf Club exceeds 25% of revenues, a transfer of the excess will be made to the Recreation Capital Fund.

Fiscal Planning and Budgeting

The budget is one of the most important documents the City prepares since it identifies the services to be provided and how the services are to be financed.

Budget Process

- 1. The Mayor shall provide annually a Budget Calendar outlining the preparation timelines for the Adopted budget.
- 2. Budget packages for the preparation of the budget, including forms and instructions, shall be distributed to City departments to complete. Departments shall prepare and return their budget proposals to the City Budget Officer as required in the Budget Calendar.
- 3. The budget that will be submitted by the Administration shall be submitted to the Municipal Council on the first Tuesday in May and will be in compliance with state and City legal requirements.
- 4. The Municipal Council will budget revenues and expenditures on the basis of a fiscal year which begins July 1 and ends on the following June 30.
- 5. The City Budget Staff will prepare a budget in accordance with the guidelines established by the Government Finance Officers Association in its Distinguished Budget Award Program.
- 6. The annual fiscal plan will contain the following:
 - a. Revenue estimates by major category
 - b. Expenditure estimates by program levels and major expenditure categories
 - c. Debt service summarized by issues detailing principal and interest amounts by fund
 - d. Adopted personnel staffing level
 - e. A detailed schedule of capital projects
 - f. Overhead charges allocation methodologies are designed and used to reasonably allocate the cost of internal service fund expenses to line departments; charge for service formulas should be calculated to fairly allocate these internal services costs among line departments and functions.
 - g. Any additional information, data, or analysis requested of management by the Municipal Council
- 7. The Municipal Council will adopt the budget no later than June 30; if a Truth in Taxation hearing is necessary adoption must take place before September 1.

Budget Policies

- 1. The City will fund current expenditures with current revenues and other resources.
- 2. The encumbered balances (open purchase orders) will be considered for re-appropriation in the subsequent fiscal year with approval from the Mayor.
- 3. By City ordinance, funds appropriated for multi-year capital projects will be automatically re-appropriated for the same project in subsequent years until the project is complete.
- 4. The City will not use debt to fund current operations.
- 5. The City will maintain a Capital Asset Replacement Schedule which provides a five-year estimate of the funds necessary to maintain and replace the City's capital assets. The Capital Asset Replacement Schedule will be updated as part of the Capital Improvement Program planning process.
- 6. If a deficit is projected during any fiscal year, the City will take steps to reduce expenditures, increase revenues or, **if a deficit is caused by an emergency**, consider using fund balance, to the extent necessary to ensure a balanced budget at the close of the fiscal year.
- 7. The Mayor may institute a cessation during the fiscal year on hiring, promotions, transfers, and capital equipment purchases. Such action will not be used arbitrarily and without knowledge and support of the Municipal Council and will allow for exceptions in appropriate areas to comply with emergency needs such as a loss or decline in a major revenue source or natural disaster.
- 8. Unspent budget may be considered for re-appropriation in the subsequent fiscal year with approval from the Mayor.
- 9. Payroll Budget
 - a. Budget for Turnover
 - i. The general fund budget will factor in payroll turnover trends
 - ii. Other funds may use payroll turnover trend in their budgets, as determined by the Administration.
 - b. Transfer from payroll to other operating accounts.
 - i. Payroll and other operating expense budgets cannot be co-mingled.

Performance and Measurement

- 1. Budgeting procedures will attempt to identify distinct functions and activities and to allocate budget resources to perform these functions and activities as required.
- 2. Alternatives for improving the efficiency and effectiveness of the City's programs and the productivity of its employees will be considered during the budget process.
- 3. Duplication of services and inefficiency in delivery should be eliminated wherever identified. The City will continue to examine alternative service delivery options for all City functions.
- 4. Performance measurement and productivity indicators will be integrated into the budget process as appropriate.
- 5. A quarterly report on the status of the General Fund and other major funds will be presented to the Municipal Council within 75 days of the end of each quarter. This report will include a forecast of revenues.
- 6. Department directors and division heads are required to monitor revenues and control other operating expenditures to prevent exceeding the amount of their total departmental expenditure budget.
- 7. Annually the Mayor shall submit to the Municipal Council a General Fund Ten-Year Budget Forecast, including revenue and expenditure projections.

Revenues

The City collects revenues from many sources to provide services and meet operational needs. The largest revenue sources are sales taxes, franchise fees and user fees. The structure, fluctuation, and collection of revenues are examined by rating agencies to determine the City's credit quality.

- 1. The City will strive to maintain a diversified and stable revenue system to shelter it from short-term fluctuations in any one revenue source.
- 2. Major revenue sources should provide for the following principles:
 - a. Revenue sources should provide appropriate treatment of taxpayers at different economic levels.
 - b. Revenue sources should treat taxpayers equally regardless of income or wealth.

- c. Revenue sources should not unduly influence economic decisions by consumers or business except for targeted development or redevelopment programs approved by the Municipal Council.
- d. Revenue administration and enforcement should not absorb an undue percentage of revenue collected.
- 3. The City will periodically recalculate the full costs of providing services in order to provide a basis for setting the associated service charge or fee. Full cost shall incorporate direct and indirect costs, including operations and maintenance, overhead, and charges for use of capital facilities, thereby setting fees at a level that is related to the cost of producing the good or service, unless otherwise restricted by law. The City will periodically examine current competitive rates and establish new charges and fees as needed and as permitted by law. It is recognized that occasionally competing policy objectives may result in user fee levels that recover only a portion of service costs.
- 4. The Mayor will provide the Municipal Council with an estimate of the City's revenues annually.
- The City will pursue intergovernmental aid, including grants, for those programs and activities that address a recognized need and are consistent with the City's long-range objectives, and will attempt to recover all allowable costs associated with those programs.
- Before accepting grant funds, the following will be reviewed:
 - a. Present and future funding requirements.
 - b. Cost of administering the funds.
 - c. Matching funds and requirements to retain positions beyond the grant period.
 - d. Costs associated with the special conditions or regulations attached to the grant award.
- 7. When grants are reduced or eliminated, the plan or project it supported will be reduced by a commensurate amount.
- 8. For an overview of revenues collected see the Appendix in this document, for detail of all fees collected see the Consolidated Fee Schedule at http://www.codepublishing.com/ut/provo/.

Sales & Use Taxes—Point of Sale

Sales & use taxes are calculated and collected on the gross transaction amount subject to sales & use tax under Utah Sate statues. Sales tax must be separately disclosed on all statements or receipts provided to Provo City customers.

Transfers

The City uses the transfer from the enterprise utility funds to the General Fund as a dividend to the taxpayers of Provo for their initial investment in establishing these enterprise funds (return on investment) and in the risk undertaken by the taxpayers in creating these utilities. Investor owned utilities provide a similar return to their investors and allowing such returns has been a long established practice in rate setting.

1. Transfers from

- a. Enterprise utility funds provide a transfer of 12.5% of utility sales to the General Fund each fiscal year.
- b. Additional transfers may be approved by the Municipal Council but should not be considered a long-term revenue source for the General Fund
- c. The Justice Court collects fines from traffic, parking and criminal cases. The fines are collected to recover a portion of the costs incurred by the Police and Legal Departments. As a result, a transfer is made to the General Fund after expenses are covered during the fiscal year.

2. Transfer to

- The General Fund provides transfers to various departments for debt service, lease payments and operating subsidies.
- **b.** Current funds receiving an annual subsidy from the General Fund are: Airport, Airport Capital Improvement Fund, Golf Course, Peaks Ice Area, and Covey Center for the Arts.

Other Budget Information

All City budgets are included in this budget book, with the exception of the Storm Water Service District and the Provo Redevelopment Agency. Those budgets are approved separately by the governing boards of those entities. The budgets are included in the Appendix at the end of this book.

Additional Principles of Financial Management

Cash management is the practice of safeguarding and maximizing the income earned on liquid assets. Cash, liquidity, and investment management activities shall be conducted prudently. The City shall maintain adequate management procedures, controls, and policies for the City's liquid assets.

- The City Treasurer shall invest all funds of the City according to four criteria, in order of their importance: (1) legality,
 (2) safety (3) liquidity, (4) yield.
- 2) The City shall comply with all requirements of the Utah Money Management Act (Utah Code, Title 51) and rules of the State Money Management Council or other legal requirements regarding the management of cash. The City maintains a written Investment Policy approved by the Council.
- 3) The City will collect, deposit and disburse all funds on a schedule which ensures optimum cash availability.
- 4) All City bank accounts shall be reconciled and reviewed on a timely basis.
- 5) Investment performance will be measured using standard indices specified in the City's written investment policy.
- 6) The City will optimize the amount of funds available for investment by rapid collection of money owed to the City. Cash invested shall at a minimum equal 100% of total bank cash balances.
- 7) The City Treasurer shall provide to the State Money Management Council with a bi-annual report that includes state pool and bond balances.
- 8) The City will conduct its treasury activities with financial institutions based upon written contracts.

Personnel

Personnel costs are the most significant portion of the City's operating budget.

- 1) City personnel are required adhere to legal, moral, ethical, and professional standards of conduct in the fulfillment of their professional responsibilities.
- 2) The City shall maintain written personnel policies in accordance with City, state and federal laws.
- 3) The City shall have an employee compensation policy to provide competitive salaries to other similarly functioning cities and counties enabling the City to compete for and retain high quality employees. A yearly market study will be prepared by the Human Resources Division.

Internal Control and Financial Reporting

Internal control or the system of internal controls is the integration of activities, plans, attitudes, policies, and efforts of the people in an organization working together to provide reasonable assurance that the organization will achieve its goals and objectives. Financial reporting provides the informational infrastructure for the City.

- 1) The City will maintain a system of internal controls in order to maintain accountability to the citizens of the City and the City Council; meet established goals and objectives; promote adherence to laws and regulations; encourage sound financial and operational practices; develop and maintain accurate, reliable and timely financial and management data; safeguard assets/resources and prevent, detect and deter fraud.
- 2) The City will comply with Generally Accepted Accounting Principles (GAAP) in its accounting and financial reporting as contained in the following publications:
 - a) Codification and Pronouncements of Governmental Accounting and Financial Reporting Standards, issued by the Governmental Accounting Standards Council (GASB)
 - b) Codification and Pronouncements of Accounting and Financial Reporting Standards, issued by the Financial Accounting Standards Council, (FASB)
 - c) Governmental Accounting, Auditing, and Financial Reporting (GAAFR), issued by the Government Finance Officers Association (GFOA) of the United States and Canada. The City will prepare its annual comprehensive financial report in compliance with the GFOA's Certificate of Achievement for Excellence in Financial Reporting Plan.
 - d) Uniform Accounting Manual for Utah Cities, issued by the Utah State Auditor's Office. The City's annual comprehensive financial report will be issued by December 30 of each year for the preceding fiscal year to the State Auditor's Office and to the City Council as required by the Utah Code.
 - e) State and Local Governments Audit and Accounting Guide, an industry guide published by the American Institute of Certified Public Accounts (AICPA)
 - f) Government Accounting Standards, issued by the Comptroller General of the United States.
 - g) The City will contract for a comprehensive financial audit, including an audit of federal grants in accordance with U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments and Non-Profit Or-*

ganizations, to be performed annually by an independent external auditor (public accounting firm). The independent external auditor will express an opinion on the City's Financial Statements.

- 1. The City will prepare an Annual Comprehensive Financial Report (ACFR), Popular Annual Financial Report (PAFR) and a Single Audit Report each year after the completion of the annual financial audit.
- 3) Before each annual audit is complete, the Finance staff will prepare the State's Fraud Audit checklist and present the results to the City Council.
- 4) The City Council Chair and Vice Chair (or other Councilors as appointed) will act as the "Audit Committee" to govern and provide oversight of the City's internal control environment. The Council Audit Committee will coordinate activities between the independent external auditor(s) and Finance Division staff in connection with the annual comprehensive financial audit and other internal and external audits.
- 5) Quarterly financial data will be made available electronically to the City Council and department directors allowing them to review key financial data.

Risk Management

Risk Management functions to protect City resources such as employees, buildings, equipment, vehicles, and financial assets. The City will manage its risk and limit risk exposure in a professional and prudent manner.

- 1) The City shall make diligent efforts to protect and preserve City assets against losses that could deplete City resources or impair the City's ability to provide services to its citizens. The City shall reduce its exposure to liability through training, safety, risk financing and the transfer of risk when cost effective.
- 2) The City shall manage its exposure to risk through the most appropriate means of self-insurance and/or the purchase of traditional insurance in the following areas:
 - a) General liability
 - b) Automobile liability
 - c) Public officials' errors and omissions
 - d) Police professional liability
 - e) Property loss and workers' compensation
- 3) The City will further control its exposure to risk through the use of hold harmless agreements in City contracts and by requiring contractors to carry liability insurance.

Procurement

- 1) Procurement authorizes contracts using monetary assets of the City to purchase products and services. All acquisitions must be performed in accordance with applicable laws and regulations.
- 2) The City will endeavor to obtain supplies, equipment and services as economically as possible.
- 3) The City will establish purchasing guidelines consistent with all applicable state and federal laws.
- 4) The City will maintain a purchasing system which provides needed services and materials in a timely manner to avoid interruptions in the delivery of services.
- 5) The City shall encourage full and open competition on all purchases and sales. Procurement shall be based upon competitive bidding with formal bids whenever possible.
- 6) It is the policy of Provo City, when replacing automobiles and other fleet vehicles, to purchase electric and other alternative fuel vehicles rather than standard gasoline or diesel vehicles, where not imprudent; and for the Administration to report to the Municipal Council annually on the application of this policy.

Economic Development

The City's economic base is an important element and has a dramatic influence on the City's financial health in determining the City's quality of life and credit rating.

- 1) The City shall continue to expand and diversify its economic base by attracting industrial and commercial firms to the City. Special emphasis should be given to industrial and commercial enterprises that will employ the local labor force and generate sales tax revenues. Such business and industry will be in accordance with the plans and ordinances of the City.
- 2) The City will endeavor to utilize a network of public facilities that link planned industrial and commercial areas with its growing residential areas.
- 3) The City will endeavor to increase, to the greatest degree possible, its commercial/industrial tax base and place

- professional employment within the City.
- 4) The City will perform a due diligence analysis of each economic development investment to evaluate the level of each type of risk associated with the economic development investment. The due diligence evaluation shall be presented to the City Council along with the economic development investment.

The City will perform a fiscal impact analysis on each economic development investment that evaluates the economic costs, economic benefits, intrinsic benefits and the levels of each type of risk associated with the economic development investment.

Debt Service Information

Financial Policy

The City will maintain a high credit rating in the financial community to: 1) assure the City's taxpayers that the City government is well managed and financially sound; 2) obtain reduced borrowing costs. The City will utilize a balanced approach to capital funding utilizing debt financing, draws on capital reserves and/or fund balances in excess of policy targets, and current-year (pay-as-you-go) appropriations.

General Policies

- 1) The City will consider the project and its useful life and utilize the most appropriate method to finance the project.
- 2) The City will not use debt financing to fund current operations.
- 3) The City will confine long-term borrowing to capital improvement or projects that cannot be financed from current revenues except where approved justification is provided.
- 4) Reserve funds, when required, will be provided to adequately meet debt service requirements in the subsequent years.
- 5) The term of any bond or lease obligation issue will not exceed 20 years or the useful life of the capital project or equipment for which the borrowing is intended.
- 6) The City shall comply with federal, state and City legal requirements regarding the issuance of bonds and certificates of the City or its debt issuing authorities.

Debt Levels/Ratios

- 1) Debt ratios will be calculated annually and included in the Statistical Section of the Annual Comprehensive Financial Report.
- 2) Direct net debt is defined as any and all debt that is tax-supported. This ratio will be measured annually. Direct net debt as a percentage of estimated market value of taxable property should not exceed 4%.
- 3) The City recognizes the importance of underlying and overlapping debt in analyzing financial condition. The City will regularly analyze total indebtedness including underlying and overlapping debt.

Interfund Loans

The City uses fund balance to facilitate inter-fund loans. This mechanism lends monies from funds that have excess fund balance and loans it other funds to make purchases for land, equipment, or for infrastructure improvements in the City. Loans should not be made unless there is a clear source of funding, based on a competitive market interest rate and terms should not exceed 10 years. Loans should be structured with fixed principle and variable interest rates that are based on the current Public Treasurer's Investment Fund interest rate. Loan approvals require Municipal Council approval.

Bond Categories

Where feasible, the City will explore the usage of special assessment, revenue, or other self-supporting bonds instead of general obligation bonds.

Tax-Supported/Tax Exempt Bonds

1) Whenever the City finds it necessary to issue tax supported bonds, the following policy will be adhered to:

- a) Tax supported bonds will, whenever feasible, be issued on a competitive basis unless market conditions favor negotiated sales.
- b) Average weighted maturities for general obligation bonds of the City, and whenever possible for any type of annual appropriation debt, will be maintained at twenty years or less.
- 2) General obligation bond issues, and whenever possible for any type of annual appropriation debt, will be structured to allow an equal principal amount to be retired each year over the life of the issue thereby producing a total debt service with an annual declining balance.
- 3) The City shall comply with the following tax compliance policies for Tax-Exempt Governmental Bonds:
 - a) Purpose. Issuers of tax-exempt "governmental bonds" must comply with federal tax rules pertaining to expenditure of proceeds for qualified costs, rate of expenditures, use of bond-financed property, investment of proceeds in compliance with arbitrage rules, and retention of record all U.S. Internal Revenue Service rules and regulations regarding issuance of tax exempt governmental bond debt including arbitrage rebate requirements for bonded indebtedness, and with all Securities and Exchange Commission requirements for continuing disclosure of the City's financial condition, and with all applicable Municipal Securities Rulemaking Council requirements.

Revenue Bonds

- 1) The City will adhere to the following guidelines when it finds it necessary to issue revenue bonds:
 - a) For any bonds or lease anticipation or appropriation debt in which the debt service is partially paid from revenue generated by the project and partially paid from tax sources, the portion of the bond or lease to the extent that its debt service is paid from non-tax sources shall be deemed to be revenue bonds and is excluded from the calculation of the annual debt service limitation in.
 - b) Revenue bonds of the City and any of its agencies will be analyzed carefully by the Finance Division for fiscal soundness. The issuance of City revenue bonds will be subject to the most careful review and must be se cured by covenants sufficient to protect the bondholders and the credibility of the City.
- 2) Revenue bonds will, whenever feasible, be issued on a competitive basis and will be structured to allow an approximately equal annual debt service amount over the life of the issue.

Tax Anticipation Notes

The City will only issue tax anticipation debt due to unforeseen circumstances and where cash flow projections identify an absolute need, and will retire any such tax anticipation debt annually. Bond anticipation debt will be retired within six months after completion of the project or upon availability of permanent financing.

Variable Interest Debt

The issuance of variable rate debt by the City will be subject to the most careful review and will be issued only in a prudent and fiscally responsible manner.

Current Debt Service

The City has three debt service funds: Debt Service, Provo 360 Debt Service, and Telecom Debt Service.

Impact of Debt on Operations

There is little direct impact of the City's current debt on day-to-day operations. The main reason for this is that the City levies taxes to meet its long-term bond obligations. The capital leases that the City is currently paying are coming from the General Fund. The City's policy is to not issue debt for general operations of the City.

Mountain Vista

Provo City has invested in the Mountain Vista Business Center for the purpose of providing a location for companies to expand or relocate a business, which then provides investment, jobs and increased tax base for Provo and Utah Valley.

Provo City has a financial obligation to US Steel for the site characterization and cleanup of the property. The repayment of this obligation is derived from the sales or lease proceeds from property development and sales transactions.

The schedule is as follows: Provo receives the first \$1.2 million. US Steel receives the next approximate \$750-850K (as of September 2013 this number has not been provided by US Steel) for the site characterization. Provo receives the

next \$2 million. Provo and US Steel then share the remaining proceeds on a 70/30 (70 for Provo and 30 for US Steel) split until US Steel has recouped their cleanup costs. If all the land is sold prior to the payback then Provo has no further obligation. If there is land remaining or revenue continues to be generated, once US Steel is repaid for the cleanup, Provo has no further obligation.

The Division of Economic Development is pursuing a course that brings in a developer to construct buildings on the property. Under this model, Provo would not sell the underlying land, but would split lease proceeds on a predetermined rate with the developer. This arrangement would potentially generate a perpetual revenue stream into the foreseeable

future. Provo would split the proceeds from the revenue stream with US Steel as outlined above.

Once the US Steel obligation is satisfied, it is Adopted that all future revenue generated at the Mountain Vista Business Center be used to fund additional infrastructure and utility construction, demolition or other necessary improvements to increase value in the business park.

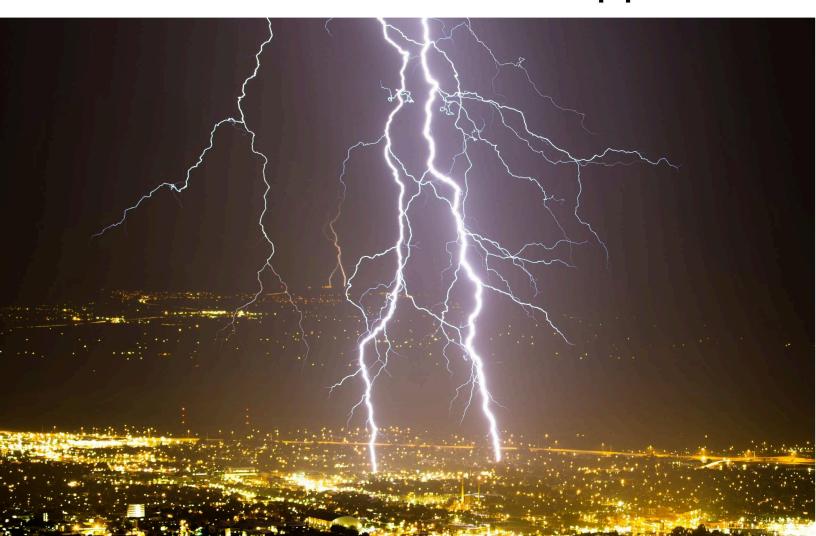
If at some point there are no continuing financial needs at the Mountain Vista Business Center, all further land sales and lease revenue generated would be directed to the Economic Development Fund (shown in the Capital Improvement Section) for the purpose of economic development activities city wide. This fund would be used for land purchases, writing down land costs, incentives for expanding or relocating businesses and other related, approved economic development activities.

Policy Review

The City Council will review and approve by resolution the financial policies contained in this document as part of the annual budget document each year.



Appendix



Stormwater Service District

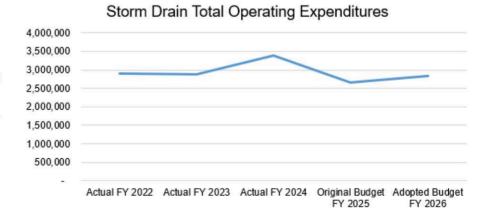
Storm Drain		Actual FY 2022		Actual FY 2023		Actual FY 2024		Original Budget FY 2025		Adjusted Budget FY 2025		pted Budget FY 2026
Revenue												
Utilities Revenue	\$	5,861,001	\$	5,856,899	\$	5,922,994	\$	5,890,000	\$	5,890,000	\$	5,950,000
Miscellaneous		379,652		360,685		341,642		365,500		365,500		8,000
Charges for Services		15,895		118,839		26,225		25,000		25,000		383,000
Investment Income		30,344		252,132		329,895		150,000		150,000		150,000
Total Revenue	2.	6,286,892	,	6,588,554		6,620,756		6,430,500		6,430,500		6,491,000
Operation Expenditure												
Storm Drain	\$	2,897,792	\$	2,880,752	\$	3,397,424	\$	2,653,798	\$	2,714,468	\$	2,831,681
Total Expenditure		2,897,792		2,880,752		3,397,424		2,653,798		2,714,468		2,831,681
Capital Expenditure										-		
Storm Drain CIP	\$	2,075,348	\$	3,986,093	\$	2,365,308	\$	3,832,100	\$	8,752,115	\$	3,377,755
Total Expenditure		2,075,348	_	3,986,093	_	2,365,308	_	3,832,100	_	8,752,115	_	3,377,755
Transfer Out	42	695,559		692,375	v-	666,498	_	655,729	7/2	662,879	_	743,750
Total Revenues		6,286,892		6,588,554		6,620,756		6,430,500		6,430,500		6,491,000
Total Expenditures and Transfers Out		(5,668,699)		(7,559,220)		(6,429,230)		(7,141,627)	ig.	(12,129,462)		(6,953,186)
Net Change in Fund Balance	7	618,193		(970,666)		191,526		(711,127)		(5,698,962)		(462,186)
				Beginning F	und	Balance		5,969,660		5,969,660		270,698
				Ending Fu	nd B	Balance		5,258,533		270,698		(191,488)

Department Function

• The Stormwater Division of the Public Works Department is responsible for protecting property from flooding and preventing the public street system from being encumbered with flood water during rainstorms and spring snow melt runoff. This division also builds, operates, and maintains a storm drainage system such that citizens, property owners, business people, and even Stormwater employees can rest comfortably during runoff events. The division complies with new federal storm water quality regulations. Irrigation water is delivered to customers along the City irrigation ditches in the central and southwest areas of the City.

What's new in FY 2026?

 Vehicle outright purchase budget was higher in FY2025 and has been reduced in FY2026, resulting in a smaller operating budget.



Performance Measures

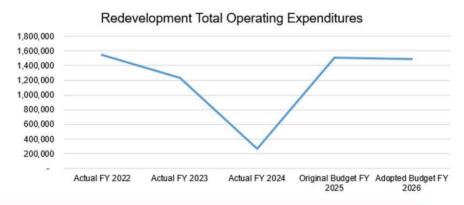
			Annual Totals							
Priority	Goal	Performance Measure	2024	202	2026					
			Actual	Current	Target	Target				
Education	Provide Storm Water Pollution Training	Number Of Staff Who Completed the State-Mandated Training for Illicit Discharge Detection & Elimination (Idde)	334	0	350	350				

Provo City Redevelopment Agency

Redevelopment Summary	Actual F	Y 2022	Actua	I FY 2023	Act	ual FY 2024	7000000	ginal Budget FY 2025	 sted Budget FY 2025	Add	pted Budget FY 2026
Revenue											
Charges for Services	\$ 1	110,166	\$	107,866	\$	102,920	\$	192,474	\$ 192,474	\$	107,000
Property Tax	8	342,550		842,550		1,132,464		850,000	850,000		1,442,550
Lease Income		=		=		2 1		~	9		=
Miscellaneous				-		30,000		-	_		-
Interest Income	2	208,337		249,148		349,636		295,591	295,591		202,771
Total Revenue	1,1	161,052		1,199,564		1,615,020		1,338,065	1,338,065		1,752,321
Expenditure											
Tax Increment	\$ 1,4	422,468	\$	1,223,544	\$	249,949	\$	1,478,515	\$ 945,890	\$	1,456,575
New Development		120,232		8,254		18,198		34,300	182,251		32,216
Total Expenditure	1,5	542,700		1,231,798		268,147		1,512,815	1,128,141		1,488,791
Net Increase (Decrease)	(3	381,648)		(32,234)		1,346,873		(174,750)	209,924		263,530

Department Function

• The Redevelopment Agency of Provo City (Agency) is a separate governmental entity created by Provo City under Title 17 of the Utah Code which governs "community development and renewal agencies." The City Council is the governing board of the Redevelopment Agency and the Mayor also serves as the Agency's Chief Executive Officer. The Redevelopment Agency primarily deals with programs and projects to help revitalize targeted areas of the City of Provo including the Central Business District (Provo's downtown and surrounding neighborhoods) and other project areas as designated by the City Council. The Redevelopment Agency's primary asset in this revitalization effort is tax increment financing which allows the Agency to participate in a variety of ways in its redevelopment efforts. The Redevelopment Agency also administers federal grants on behalf of the City of Provo that relate to community



Tax Increment

Tax Increment	Act	ual FY 2022	Acti	ual FY 2023	Act	ual FY 2024	CONTRACTOR OF THE PARTY OF THE	ginal Budget FY 2025	11211000000000	usted Budget FY 2025	Add	opted Budget FY 2026
Revenue												
Taxes	\$	842,550	\$	842,550	\$	1,132,464	\$	850,000	\$	850,000	\$	1,442,550
Investment Income		202,772		202,772		275,099		200,000		200,000		202,771
Miscellaneous		-				30,000		-		8		-
Other Financing		-		: -		-		-		= 0		-
Transfer In	2		-						-	20		· · · · ·
Total Revenue		1,045,321	ele.	1,045,321		1,437,563		1,050,000		1,050,000		1,645,321
Expenditure	· ·											
Tax Increment	\$	1,422,468	\$	1,223,544	\$	249,949	\$	1,478,515	\$	945,890	\$	1,456,575
Total Expenditure		1,422,468		1,223,544	_	249,949		1,478,515		945,890	_	1,456,575
Net Change in Fund Balance		(377,147)		(178,223)		1,187,614		(428,515)		104,110		188,746
				Beginning F	und B	alance		7,456,131		7,456,131		7,560,242
				Ending Fur	nd Bal	ance		7,027,616		7,560,242		7,748,988

Department Function

The Tax Increment Fund is for the property tax increment we receive from Utah County and pay for projects.
 Property tax increment is the increase in the property taxes generated in a project area over and above the property taxes that were collected prior to the new development. The Redevelopment Agency can receive a portion of the increase in property taxes if the taxing entities agree to participate.

New Development

New Development	Actual FY 2022	2	Actual FY 2023	Ac	tual FY 2024	 nal Budget Y 2025	Adjusted Budget FY 2025	Ad	opted Budget FY 2026
Revenue									
Charges for Services	\$ 110,16	66 5	\$ 107,866	\$	102,920	\$ 192,474	\$ 192,474	\$	107,000
Lease Income	-		=		=	×=	-		
Investment Income	5,56	55	46,376		74,537	95,591	95,591		121
Miscellaneous			=		-	 -			
Total Revenue	5,56	55	154,242		177,457	 288,065	288,065		107,000
Expenditure									
New Development	\$ 120,23	32	\$ 8,254	\$	18,198	\$ 34,300	\$ 182,251	\$	32,216
Total Expenditure	120,23	32	8,254		18,198	 34,300	182,251	_	32,216
Net Change in Fund Balance	(114,66	67)	145,988		159,259	253,765	105,814		74,784
			Beginning F	und B	alance	1,479,674	1,479,674		1,585,488
			Ending Fur	nd Bal	ance	1,733,439	1,585,488		1,660,272

Department Function

 The New Development Fund was used to hold funds the Redevelopment Agency received that weren't property tax increment. For example, when the Redevelopment Agency was leasing out the former Sears building to RC Willey, those lease payments went into the New Development Fund.

Performance Measures

			Annual Totals							
Priority	Goal	Performance Measure	FY 2024	FY	2025	FY 2026				
			Actual	Current	Target	Target				
Economic	Utilize Redevelopment Programs and Incentives to Encourage the Revitalization of Blighted Commercial and Industrial Areas. (7.4.1.2)	Finalizing the Mountain Vista Industrial Park And Working to Redevelop Those Centers that are in Redevelopment Project Areas	Parcels in Mounta are working with I Frontrunner statio	Aill Race partners	to ensure the proj					
Business and Economic Vitality	Promote Efficient Utilization of Building Space by Encouraging a Mix of Uses In the Central Business District (Cbd), Including Retail, Office, Service, and High Density Residential Occupancies. (6.4.6.2)	Working with Developers to Increase Housing and Office Uses in Downtown Provo and evaluating the redevelopment opportunity at the old city hall site to potentially address some of these issues.	CRA for downtown was created in 2024 and we are moving forwar with a study for the area. We are also working with administration strategically plan for the former city hall site redevelopment prior to releasing a new RFP.							
Fryironment	(2.4.3.9)	The new opening of Target at the Provo Towne Centre Mall and the identification of a potential new partner for the redevelopment of that site signals a positive move forward in this area. The Noorda Medical College and the Rocky Mountain University in that area reflect this same momentum shift. Mountain Vista's ongoing redevelopment is improving Provo's southern entrance and new development at the northern end address this goal.	nd the identification of er for the t site signals a d in this area. The ge and the Rocky on that area reflect this ift. Mountain Vista's ent is improving rance and new							

Glossary

Account A separate financial reporting unit. All budgetary transactions are recorded in accounts.

Accrual Basis of Accounting A method of accounting where revenues are recorded when service is given and expenses are recognized when the benefit is received.

Accounting Period A period of time (e.g. one month, one year) where the city determines its financial position and results of operations.

Actuarial A person or methodology that makes determinations of required contributions to achieve future funding levels that addresses risk and time.

Ad Valorem Tax A tax levied on the assessed value of real estate and personal property. This tax is also known as property tax.

Adjusted Budget The adjusted budget as formally adjusted by the Municipal Council.

Adopted Budget The Adopted budget as initially formally approved by the Municipal Council.

Amortization The reduction of debt through regular payments of principal and interest sufficient to retire the debt instrument at a predetermined date known as maturity.

Annual Comprehensive Financial Report (ACFR) This official annual report presents the status of the City's finances in a standardized format. The CAFR is organized by fund and contains two basic types of information: a balance sheet that compares assets with liabilities and fund balance; and an operating statement that compares revenues and expenditures.

Annual debt service expenditures Annual debt service for measuring debt capacity for the City shall include debt service on outstanding principal for: general obligation bonds of the City, all lease appropriation debt to the extent that it is support by tax revenue, this excludes revenue bonds, and bonds issued for RDA and EDA.

Annual revenue Annual revenue for measuring debt capacity shall include the revenues of the General Fund and special revenue funds for the fiscal year in which the debt service expenditures occur.

Appropriation A specific amount of money authorized by the Municipal Council for the purchase of goods or services.

Arbitrage The gain which may be obtained by borrowing funds at a lower (often tax-exempt) rate and investing the proceeds at higher (often taxable) rates.

Assessed Valuation The appraised worth of property as set by a taxing authority through assessments for purposes of ad valorem taxation. The method of establishing as-

sessed valuation varies from state to state, with the method generally specified by state law. For example, in certain jurisdictions the assessed evaluation is equal to the full or market value of the property. In other jurisdictions, the assessed valuation is equal to a percentage of the full market value.

Balanced Budget A budget in which planned funds or revenues available are equal to fund planned expenditures.

Basis Point Equal to 1/100 of one percent. If interest rates rise from 7.50 percent to 7.75 percent, the difference is referred to as an increase of 25 basis points.

Benchmarking Determining the quality of products, services, and practices by measuring critical factors (e.g., how fast, how reliable a product or service is) and comparing the results to those of highly regarded competitors.

Benefits Payments to which participants may be entitled under a pension plan, including pension benefits, death benefits, and benefits due on termination of employment.

Bond Covenants A legally enforceable promise made to the bondholders from the issuer, generally in relation to the source of repayment funding.

Bond Rating The City of Provo uses three of the Nation's primary bond rating services: Moody's Investors Service, Fitch Ratings, and Standard & Poor's. These rating services perform credit analyses to determine the probability of an issuer of debt defaulting partially or fully.

Bonds A security that represents an obligation to pay a specified amount of money on a specific date in the future, typically with periodic principal and interest payments.

Budget Calendar A schedule of key dates which the City follows in the preparation, adoption and administration of the budget.

Budget Highlights Included in the opening section of the budget, provides a summary of most important challenges of the budget year, changes from previous years, and recommendations regarding the financial policy for the upcoming period.

Capital Assets Items owned by the City that cost a considerable amount and has a useful life exceeding two years – e.g., computers, furniture, equipment and vehicles.

Capital Equipment Physical plant and equipment with an expected life of five years or more.

Capital Expenditures The approved budget for improvements to or acquisition of infrastructure, park development, building, construction or expansion, utility systems, streets or other physical structure with an estimated cost of \$5,000 or more.

Capital Improvement Plan (CIP) A plan for capital expenditures to be incurred each year over a five-year period.

Essentially, the plan allows for a systematic evaluation of all potential projects, and specifies funding sources for all approved projects.

Capitalized Interest When interest cost is added to the cost of an asset and expensed over the useful life of the asset.

Chargeback Term used to describe the method to reimburse the costs incurred by the internal service funds or general fund to all departments throughout the City.

Community Development Block Grant (CDBG) One of the longest-running programs of the U.S. Department of Housing and Urban Development that funds local community development activities such as affordable housing, anti-poverty programs, and infrastructure development.

Consumer Price Index An index of the variation in prices paid by typical consumers for retail goods and other items.

Contingency An appropriation of funds available to cover unforeseen events that occur during the fiscal year. These funds, if not used, lapse at year end. This is not the same as fund balance.

Debt Service The amount necessary to pay principal and interest requirements on outstanding obligations for a given year or series of years.

Debt Service Fund The amount necessary to pay principal and interest requirements on outstanding obligations for a given year or series of years.

Defeasance A provision that voids a bond when the borrower puts cash in escrow via a refunding bond issuance sufficient to service the borrower's debt. When a bond issue is deceased the borrower sets aside cash to pay off the bonds, therefore the outstanding debt and cash offset each other on the balance sheet and are removed from the financial statements.

Deficit The excess of liabilities over assets, or expenditures over revenues, in a fund over an accounting period.

Depreciation The decrease in value of physical assets due to use and the passage of time.

Designated Funds that have been identified for a specific purpose. This differs from reserved funds, in that there is no legal requirements for funds that have been designated.

Distinguished Budget Presentation Program A voluntary program administered by the Government Finance Officers Association to encourage governments to publish efficiently organized and easily readable budget documents and to provide peer recognition and technical assistance to the fiscal officers preparing them.

Encumbrances Obligations incurred in the form of orders, contracts and similar items that will become payable when

goods are delivered or services rendered.

Enterprise Fund A self supporting fund designed to account for activities supported by user charges.

Enterprise Resource Planning (ERP) A debt service fund in the City that pays for obligations related to the Provo 360 software system that has been implemented over the past several years.

Escrow Money or property held in the custody of a third part that is returned only after the fulfillment of specific conditions.

Expenditure The disbursement of appropriated funds to purchase goods and/or service.

Fiduciary Funds Funds used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs. The fiduciary fund category includes pension trust funds, investment trust funds, private-purpose trust fund, and agency funds.

Fines and Forfeitures Consists of a variety of fees, fines and forfeitures collected by the State Court System.

Fiscal Year (FY) Any period of 12 consecutive months designated as the budget year. The City's budget year is July 1st and end June 30th.

Fleet The vehicles owned and operated by the City.

Forfeiture The automatic loss of property, including cash, as a penalty for breaking the law, or as compensation for losses resulting from illegal activities. Once property has been forfeited, the City may claim it, resulting in confiscation of the property.

Franchise Fee Charges to utilities for exclusive/non-exclusive rights to operate within municipal boundaries.

Full-Time Equivalent Position A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year.

Fund A set of interrelated accounts to record revenues and expenditures associated with a specific purpose.

Fund Balance The difference between assets and liabilities reporting in a governmental fund at the end of the fiscal year.

General Fund A governmental fund established to account for resources and uses of general operating functions of City departments. Resources are, in the majority, provided by taxes.

General Obligation (GO) Bond Bonds for the payment of which the full faith and credit of the issuing government are pledged.

General Obligation (GO) Debt Debt that is secured by a

pledge of the ad valorem taxing power of the issuer. Also known as a full faith and credit obligation.

General Services Referring to activities, revenues and expenditures that are not assigned to a department.

Governmental Funds Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital project funds, and permanent funds.

Grant A contribution by one governmental unit to another unit. The contribution is usually made to aid in the support of a specified function.

Inflation A rise in price levels caused by an increase in available funds beyond the proportion of available goods.

Infrastructure Public domain capital assets including roads, bridges, curbs, gutters, sidewalks, drainage systems, lighting systems and other items that have value only to the City.

Interest Income Revenue associated with the City cash management activities of investing fund balances.

Intergovernmental Revenue Revenue received from or through the Federal, State, or County government.

Interlocal Agreement A contractual agreement between two or more governmental entities.

Lease An agreement conveying the right to use property, plant or equipment usually for a stated period of time where the lessee assumes all the risks and rewards of ownership.

Mission Statement The statement that identifies the particular purpose and function of a department.

Modified Accrual Basis The basis of accounting under which revenues are recognized when measurable and available. Liabilities and expenditures are recognized when the liability is incurred, except for interest on long-term debt, which is recognized when due, and the noncurrent portion of accrued vacation and sick leave, which is recorded in general long-term debt. The General Fund, Debt Service Funds, Special Revenue Funds, and some Capital Improvement Funds are prepared on the modified accrual basis of accounting except that encumbrances are treated like expenditures.

Municipal Code A collection of laws, rules and regulations that apply to the City and its Citizens.

Objective Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.

Operating Budget A budget for general revenues and expenditures such as salaries, utilities, and supplies.

Ordinance A formal legislative enactment by the City that

carries the full force and effect of the law within corporate boundaries of the City unless in conflict with any higher form of law, such as state or federal.

Outcomes Quality performance measures of effectiveness and of achieving goals. (e.g., customer satisfaction, awareness level, etc.)

Outputs Process performance measures of efficiency and productivity.

Pay-as-You-Go Financing A method of paying for capital projects that relies on current tax and grant revenues rather on debt.

Per Capita A measurement of the proportion of some statistic to an individual resident determined by divided the statistic by the current population.

Performance Budget A budget wherein expenditures are based primarily upon measurable performance of activities and work programs.

Permit Revenue Fees imposed on construction-related activities and for the acquisition of other nonbusiness permits.

Popular Annual Financial Report (PAFR) is a brief summary of the City's Annual Comprehensive Financial Report (ACFR). The report is intended to increase knowledge through the community of Provo's financial condition. The financial information within the report is taken in large part from the City's independently audited set of financial statements. Unlike the ACFR, the PAFR is not prepared in accordance with generally accepted accounting principles.

Present Value The discounted value of a future amount of cash, assuming a given rate of interest, to take into account the time value of money. To put it another way, a dollar is worth a dollar today, but is worth less than today's dollar tomorrow.

Privatization An act of outsourcing a program or process to a non-governmental entity.

Program Group activities, operations or organizational units directed to attaining specific objectives and achievements and budgeted as a sub-unit of a department.

Property Tax A tax levied on the assessed value of real and personal property. This tax is also known as ad valorem tax.

Proprietary Fund Enterprise and internal service funds that are similar to corporate funds, in that they are related to assets, liabilities, equities, revenues, expenses and transfers determined by business or quasi-business activities.

Quality Excellence, as defined by the customer.

Quarterly Report A document that collects quarterly finan-

cial information in the major City funds.

Redevelopment Agency (RDA) A separate governmental entity created by Provo City under Title 17 of the Utah Code which governs "community development and renewal agencies." The City Council is the governing board of the Redevelopment Agency and the Mayor also serves as the Agency's Chief Executive Officer. The Redevelopment Agency primarily deals with programs and projects to help revitalize targeted areas of the City of Provo

Refunding Retiring an outstanding bond issue at maturity by using money from the sale of a new bond offering. In other words, issuing more bonds to pay off the old bonds that just matured. In an Advance Refunding a new bond issuance is used to pay off another outstanding bond. The new bond will often be issued at a lower rate than the older outstanding bond. Typically, the proceeds from the new bond are invested and when the older bonds become callable they are paid off with the invested proceeds.

Reserves A portion of the fund balance or retained earnings are legally segregated for specific purposes.

Residual Equity Transfers Nonrecurring or nonroutine transfers of equity between funds.

Resolution A legislative act by the City with less legal formality than an ordinance.

Retained Earnings An account in the equity section of the balance sheet reflecting the accumulated earnings of the Proprietary Funds.

Revenue Monies received from all sources (with exception of fund balances) which will be used to fund expenditures in a fiscal year.

Revenue Bonds Bonds whose principal and interest are payable exclusively from a designated revenue source or enterprise fund.

Sales Tax Tax imposed on the taxable sales of all final goods.

Special Assessment A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Special Revenue Fund A fund used to account for revenues legally restricted to expenditures for a particular purpose.

Tax supported bonds Bonds for which the funding used to make annual debt service expenditures is derived from tax revenue of the City's General and Special Revenue Funds.

Taxable Value The assessed value less homestead and other exemptions, if applicable.

Total bonded debt For purposes of measuring debt capacity, total bonded debt shall include total outstanding principal for: general obligation bonds of the City, bonds issued for the RDA and EDA projects, all lease appropriation debt to the extent that it is support by tax revenues, this excludes revenue bonds.

Trust and Agency Funds These funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organization, other governments and/or other funds.

Truth in Taxation In order to understand property tax in Utah it is necessary to understand a section of Utah Lawn known as "Truth in Taxation." The County is responsible for administering property taxes and each June it submits to the cities a certified tax rate that would generate the same amount of revenues as the previous year plus any new growth. The certified tax rate does not provide for additional tax revenue due to increased valuation of existing property. If the City chooses to adopt a tax rate higher than the certified rate, state law has very specific requirements for newspaper advertisement and public hearing from which the name "Truth in Taxation" is derived.

Unappropriated Not obligated for specific purposes.

Unassigned Fund Balance Used as a measure of the amount of resources a jurisdiction has available for spending, including its ability to meet special needs and withstand financial emergencies. In these policies, unassigned fund balance means it is neither earmarked nor reserved for other uses. It is available for discretionary spending.

Undesignated Without a specific purpose.

Unencumbered The portion of an allotment not yet expended or encumbered.

Useful life The period of time that a fixed asset is able to be used. This can refer to a budgeted period of time for an equipment class or the actual amount of time for a particular item.

User Fees Charges for expenses incurred when services are provided to an individual or groups and not the community at large. The key to effective utilization of user fees is being able to identify specific beneficiaries of services and then determine the full cost of service they are consuming.

Variable Rate Bond or Note A bond or note on which the interest rate is reset periodically. The interest rate is reset either by means of an auction or through an index.

Working Capital A financial metric which represents operating liquidly available to a business. It is calculated as current assets minus current liabilities.

Consolidated Fee Schedule Changes Summary

Rate and Fee Changes Adopted to take effect July 1, 2025, unless otherwise noted. To see the most up-to-date Consolidated Fee Schedule, visit https://provo.municipal.codes/Code/CFS.

DEVELOPMENT FEE CHANGES

- Project Redevelopment Option (PRO) Zone fees will be eliminated because PRO Zones are being removed in a rewrite of Title 14 of Provo City Code.
- Building valuations will now be based on the International Code Council Building Valuation Data (consistent with other cities).
- Fees for commercial electrical, mechanical, and plumbing inspections have been added (\$175 each).
- Parking Permit Area fees will increase from \$15 to \$100 for both the Foothill Park and University Garden/North Foothills permits (consistent with Carterville permit) to help cover cost of patrolling these areas.

FIRE FEE CHANGES

Based on the Fire Department's fee analysis, multiple fees will be updated. Below is a summary of the changes. For more details, see the consolidated fee schedule.

- The fire inspection fee for fireworks stands will increase from \$50 to \$75.
- Fire false alarm fees will change based on the number of responses.
- Fire inspection fees will change in the following ways:
 - Underground flush, hydro static testing, acceptance testing fees, and fire hydrant flow tests will increase from \$60 to \$93.
 - ♦ Standpipe fee: \$100 to \$93.
 - Plan review fees (fewer than 5 heads): \$65 to \$93.
 - ♦ Plan review fees (5-50 heads): \$126 to \$140.
 - ♦ Plan review fees (over 50 heads): \$126 to \$140 per hour.
 - LPG storage tank and gas system plan reviews and inspections will change based on number of gallons.
- Hazardous materials storage annual permit fees will change based on hazardous materials use.
- Liquid storage tank installation and closure fees will change based on the number of gallons in a tank.
- Explosives and blasting fees will change from \$90 to \$93.
- The inspection fee for compressed gas systems will increase from \$115 to \$141.
- Combustible/flammable liquid systems fees are increasing overall, most from \$75 to \$93.
- Single use permits for fireworks displays will change based on the size of firework display and the event type.
- Inspection and enforcement fees for specific business types will be updated.
- Standby costs for paramedic teams and fire trucks will increase per hour.

LIBRARY FEE CHANGES

Ballroom rentals will increase based on the time block increments.

- Attic rental fees are being added based on time block increments.
- Damaged and lost fees will change from \$9 to \$15 for a missing audiobook CD and from \$2 to \$5 for missing covers.
- Nonresident card fees will increase from \$62 to \$65 for six-month cards and \$125 to \$150 for one-year cards.

PARKS AND RECREATION FEE CHANGES

Cemetery

- Burial Rights for Lawn Sites: Fees for Monument Estates, Cremation, Indigent, 2 Ashes 1 Stone, and Infant will
 increase to offset staff wages and operational costs associated with maintaining the lawn sites.
- Burial Rights for Mausoleum: Fee increases for Top/Bottom, Mid-Level, and Mausoleum Niches will offset the increase in staff wages and operational costs associated with maintaining the Mausoleum.
- Burial Rights for Cremation Garden: Fee increases for Ossuary/Cenotaph, Tablet, Arbor Niche, Community Column, and Pavillion Shutter will cover the labor, administrative costs, fuel, and heavy equipment needed for Cremations.
- Opening/Closing fee increases for Niche and Mausoleum will cover the direct costs associated with the Niche and Mausoleum.
- Disinterment price increases will cover the direct costs associated with Disinterment.
- Fee increases for specific products (Veteran's Cross, 8" Crypt Vase, 4" Niche Vase) will cover direct costs.
- Several offerings will be removed from the fee schedule: Family Columbarium, Cremation Pedestal Bird Bath.

Covey Center

- Main Hall Rental fees for performance receptions will increase from \$150 to \$200; Main Hall Rental fees for school performances will increase from \$200 to \$300.
- Deposit changes will offset direct costs
- Staffing fees are increasing based on type and will pay for increased staffing costs.
- Fee increases for additional services are based on covering direct costs.
- The ticket facility fee will increase from \$1/ticket to \$2/ticket to cover the cost of new software expenses

Golf

- Range fee increases will match local municipal courses and cover operating costs.
- Range punch cards will no longer be available.

Park Pavilion Reservations

 The fee for Big Springs Campground will be removed since the campground is only available in special circumstances.

Recreation Center

- Daily admission increases of \$0.50 will pay for staff and facility cost increases.
- Childwatch will increase by \$0.50 to support the increase in part-time wages.
- Drop In Fitness, racquetball, Tai Chi, and Zumba Gold will no longer have separate fees; they will be included in daily admission.
- Senior annual pass will decrease from \$15/resident to \$10/resident.
- Added private swim lessons for \$85.

- Lifeguard classes will increase from \$150 to \$175 to cover changes in certification costs.
- The fees for Chuck-a-Rama Cards and Science Palooza will be removed since they are no longer offered.

Special Programs, Adult/Youth/Senior

- Specialty Camps: One price currently available
- Ski Program: Cost range due to Sundance prices and equipment rental

Adult Sports

- Basketball/Flag Football/Volleyball fees will increase to cover the cost of officials and program awards.
- Softball fees have been simplified and are no longer differentiated by fall and spring.
- Tennis lesson fees will increase to cover the cost of coaches.

Youth Sports

- The late registration fee will increase from \$10 to \$15.
- The Start Smart Jersey will increase from \$5 to \$8 to pay for the increase in jersey costs.
- T-ball/Coach Pitch/Machine Pitch fee increase will cover the cost of umpires and program jerseys.
- Jr Baseball/Girls Softball fee increases will cover the cost of umpires and program jerseys. In addition, the listings for these offerings are consolidated.
- Jr Jazz fees will increase to cover uniform costs.
- Soccer jersey fee increases will cover rising jersey costs.
- Two-week tennis lessons will increase from \$60 to \$65 and four-week tennis lessons will increase from \$60 to \$65 to cover the cost of coaches.
- The track and field fee will increase from \$55 to \$60 to cover the cost of coaches.
- Volleyball will increase from \$55 to \$60 to pay for the cost of officials and program awards.

Sports Field Rental Fees

- Field rental fees will increase to cover the cost of labor and field maintenance resources (water, turf, and chalk).
- A new \$50 fee for field rental practice will be added, based on requests for no paint.
- Epic field rentals will increase due to maintenance and operations. In addition, daily rates will be added to the fee schedule, effective January 1, 2026.

Peaks Ice Arena

- Rental fee increases were suggested last year but not enacted due to lack of demand. The FY2026 consolidated fee schedule reflects current pricing.
- Hot Chocolate catering option is changing from \$2/person to \$75/5 gallons.

ENERGY FEE CHANGES

- The consolidated fee schedule directs readers to the new website for up-to-date rate schedules: https://www.provo.gov/841/Utility-Rates-and-Fees The details of Energy's 3% utility rate increases should be reflected there.
- The electric vehicle charging rate is increasing from \$0.1209/kWh to \$0.13/kWh.
- Single phase and three-phase meter rates will be updated on the consolidated fee schedule based on amperage, and whether the service is for one meter or multi-meters.

AIRPORT FEE CHANGES

- Tie down fees are increasing from \$43/month to \$75/month or \$350/year to \$750/year.
- Annual fee for commercial services previously didn't have a designated fee amount and will now be \$250 starting in FY2026.
- Landing fees will increase from \$1.07 to \$1.10.
- Terminal use fees will increase from \$2.02/enplaned passenger to \$2.08/enplaned passenger.
- A retail concession fee for 5% of gross revenue is being eliminated.
- The electric vehicle charging rate is increasing from \$0.1209/kWh to \$0.25/kWh.
- A new badge endorsement fee will be \$25 per endorsement.
- A new employee parking pass fee will be \$25/month.
- A new video display advertising (sterile area) fee will be \$500/month.
- A new conference room cleaning fee will be \$150.
- A new lease execution fee will be \$750.
- A new lease assignment fee will be \$500.
- A new ground transportation fee will be \$1.50 per drop-off and pick-up.
- A new flight school operations fee will be \$1.50/landing.
- A new security escort fee will be \$100/hour per escort.

PUBLIC WORKS FEE CHANGES

Engineering

 Most engineering fees will be changing including asphalt overlay fees, permit fees, and street closure fees. For details, see the Consolidated Fee Schedule updates.

Water

- The after-hours connect fee will increase from \$75 to \$150.
- Fire hydrant meter rentals will increase from \$5/day to \$10/day.
- Two new fire hydrant fees are being added:
 - Fire hydrant meter deposit of \$2,000.
 - ♦ Fire hydrant no read penalty will be \$50 per missed read.
- Meter or hydrant tampering fees will increase from \$100 to \$300 for first offenses and from \$250 to \$500 for second offenses.
- A cross-connection control inspection fee has been added at \$150 per inspection.
- 3.3% water utility rate increase

Sanitation

- The following roll-off disposal fees will be updated:
 - ♦ The tipping fee will increase from \$39/ton to \$44/ton

- The delivery & first hauling fee will increase from \$100 to \$200, and each additional hauling will go from \$85 to \$100.
- Commercial frontload fees (per month of weekly service) will increase based on container size: 3 yard containers will increase from \$34 to \$37.40; 4 yard containers will increase from \$45 to \$49.50; 6 yard containers will increase from \$68 to \$74.80; 8 yard container will increase from \$90 to \$99.
- Compost purchases will increase from \$5/cubic yard to \$10/cubic yard for residents and from \$10/cubic yard to \$15/cubic yard for nonresidents.

TRASPORTATION UTILITY FUND FEE

Rates through August 31, 2025.

Category	Fee per Month
Residential A – Single-Family	\$3.68
Residential B – Multifamily	\$2.21
Commercial A (< 100 Trip-Ends)	\$9.98
Commercial B (100 – 199 Trip-Ends)	\$26.36
Commercial C (200 – 599 Trip-Ends)	\$79.28
Commercial D (600+ Trip-Ends)	\$236.78
Public Use A (< 300 Trip-Ends)	\$21.53
Public Use B (≥ 300 Trip-Ends)	\$96.08

Rates to become effective September 1, 2025.

Category	Fee per Month
Residential A – Single-Family	\$4.20
Residential B – Multifamily	\$2.52
Commercial A (< 100 Trip-Ends)	\$11.38
Commercial B (100 – 199 Trip-Ends) \$30.05
Commercial C (200 – 599 Trip-Ends	\$)\$90.38
Commercial D (600+ Trip-Ends)	\$269.93
Public Use A (< 300 Trip-Ends)	\$24.54
Public Use B (≥ 300 Trip-Ends)	\$109.53

Exhibit B

Capital Expenditures

Every year, the City prepares a five-year capital improvement plan for capital projects over \$5,000. The fiscal year 2026 Capital Improvement Plan is available here: <a href="https://www.provo.gov/DocumentCenter/View/5133/FY2026-Provo-City-Five-Year-CIP-Summary-PDF?bidId="https://www.provo.gov/DocumentCenter/View/5133/FY2026-Provo-City-Five-Year-CIP-Summary-PDF?bidId="https://www.provo.gov/DocumentCenter/View/5133/FY2026-Provo-City-Five-Year-CIP-Summary-PDF?bidId="https://www.provo.gov/DocumentCenter/View/5133/FY2026-Provo-City-Five-Year-CIP-Summary-PDF?bidId="https://www.provo.gov/DocumentCenter/View/5133/FY2026-Provo-City-Five-Year-CIP-Summary-PDF?bidId="https://www.provo.gov/DocumentCenter/View/5133/FY2026-Provo-City-Five-Year-CIP-Summary-PDF?bidId="https://www.provo.gov/DocumentCenter/View/5133/FY2026-Provo-City-Five-Year-CIP-Summary-PDF?bidId="https://www.provo.gov/DocumentCenter/View/5133/FY2026-Provo-City-Five-Year-CIP-Summary-PDF?bidId="https://www.provo.gov/DocumentCenter/View/5133/FY2026-Provo-City-Five-Year-CIP-Summary-PDF?bidId="https://www.provo.gov/DocumentCenter-Year-CIP-Summary-PDF?bidId="https://www.provo.gov/DocumentCenter-Year-CIP-Summary-PDF?bidId="https://www.provo.gov/DocumentCenter-Year-CIP-Summary-PDF?bidId="https://www.provo.gov/DocumentCenter-Year-CIP-Summary-PDF?bidId="https://www.provo.gov/DocumentCenter-Year-CIP-Summary-PDF?bidId="https://www.provo.gov/DocumentCenter-Year-CIP-Summary-PDF?bidId="https://www.provo.gov/DocumentCenter-Year-CIP-Summary-PDF?bidId="https://www.provo.gov/DocumentCenter-Year-CIP-Summary-PDF?bidId="https://www.provo.gov/DocumentCenter-Year-CIP-Summary-PDF?bidId="https://www.provo.gov/DocumentCenter-Year-CIP-Summary-PDF?bidId="https://www.provo.gov/DocumentCenter-Year-CIP-Summary-PDF?bidId="https://www.provo.gov/DocumentCenter-Year-CIP-Summary-PDF."https://www.provo.gov/DocumentCenter-Year-CIP-Summary-PDF."https://www.provo.gov/DocumentCenter-Year-CIP-Summary-PDF."https://www.provo.gov/DocumentCenter-Year-CIP-Summary-PDF."https://www.provo.gov/DocumentCenter-Y

To understand the policies behind the capital improvement plan and associated funds, please see the "Capital Improvement Program and Capital Assets" under the Principals of Financial Management section of this budget document.

Included below is an overview of each capital improvement fund—the five-year projection for each fund by project, along with the adjusted FY 2025 budget, and actuals for the previous four years. For further detail on each individual project,

Capital Improvement Program Consolidated Budget Plan

CIP Funds	Prior Fiscal Years 2021-2024	Adjusted Budget FY 2025	Tentative Budget FY 2026	Proposed 2027-2030
General CIP				
General Capital Projects	\$ 5,869,212	\$ 500,464	\$ 451,000	\$ -
City Building Projects	34,982,932.00	-	-	-
Legacy CIP	7-	-	240,000	-
B&C Roads	10,806,288.45	2,829,560	1,775,889	11,360,000
Economic Development	20,130.00	50,000	70,000	-
Engineering	29,981,072.27	4,275,984	4,220,000	5,400,000
Parks & Rec	34,878,614.84	12,444,100	5,043,822	18,522,223
Water	48,972,011.97	54,726,294	8,408,000	17,700,000
Wastewater	141,966,605.92	54,048,876	11,000,000	36,395,000
Energy	117			
Distribution Systems	14,110,285.74	4,994,831	5,395,006	17,948,075
Transmission Systems	664,888.30	1,456,476	1,656,199	1,914,000
Substations	3,708,343.86	2,962,212	12,573,803	17,148,784
City Projects	1,499,340.37	1,064,338	1,359,252	2,320,000
SCADA/AMI	13,431.00	100,000	1,200,000	40,000
Administration	1,194,791.67	684,689	2,436,143	1,798,445
Vehicle Replacement	185,317.00	950,000	1,200,000	5,094,294
Airport	, -			
General	73,305,889.00	55,225,790	15,000,000	-
Public Ramp	-	1,288,922	-	-
Utility infrastructure	; - 1	1,161,688	-	-
Sanitation	582,803.25	538,019	200,000	800,000
Storm Drain	8,290,557.66	8,752,115	3,377,755	13,400,000
Transportation Utility	7,576,396.61	2,871,648	2,925,000	10,800,000
Golf Course	1,328,137.00			
Total	\$ 419,937,049	\$ 210,926,006	\$ 78,531,869	\$ 160,640,821

Beginning in FY 2018, Provo City changed financial systems and in doing so, adjusted the methodology for budgeting for capital improvement projects. The new method appropriates funds in capital functions as listed above. Only Energy, General CIP, and the Airport utilize multiple capital functions per fund.

Detail for individual projects that comprise these budgeted totals can be found in the Provo City Five-year CIP report published on the City's website at https://www.provo.gov/226/Finance

Significant Non-Recurring Capital Projects—Operating Impact

The majority of the projects included in the total capital appropriations are ongoing infrastructure maintenance projects. Projects listed below are non-routine and most expensive.

Department	Project	FY 2026 Budget	Proposed FY2027-2030	Funding Source	Operating Impact
Parks & Rec	Provo River Trail - Central Area	\$ 434,679	\$ -	Grants & RAP Tax	Little to No Impact
Energy	Substation Transmission - Rebuild & Upgrade System	\$ 10,320,352	\$ 9,873,310	Prior Year Carryover & Fund Balance	Little to No Impact
Engineering	UDOT Active Transportation Improvements Match 200 E, Univ Ave	\$ 1,160,000	\$ -	Taxes, Fund Balance and Grants	Little to No Impact
Water	Water Distribution System Improvements	\$ 1,425,000	\$ 4,200,000	New Year Budget from Utility Revenue	Potential Increase
Wastewater	West Side Sewer Lines	\$ 4,415,000	\$ 19,000,000	Impact Fees and Utility Revenue	Potential Increase

The table below describes the operating impact of each previously mentioned project. Provo City typically does not debt-finance infrastructure projects. As such, most of these projects have operating impacts that place pressure on existing

Department	Project	Operating Impact	Operating Budget - Annual Impact
Parks & Rec	Provo River Trail - Central Area	Little to No Impact	Trail renovation and expansion from Columbia Lane to University Parkway, which includes widening the trail, improving access points, adding light, and expanding two tunnels.
Energy	Substation Transmission - Rebuild & Upgrade System	Little to No Impact	This project will maintain the current standards for the substations sytem. Developed by Master Planning of Electrical System
Engineering	UDOT Active Transportation Improvements Match 200 E, Univ Ave	Little to No Impact	Striping and intersection improvments wil lhave little to no operating impact. It will Encourage a pedestrian friendly environment throughout Provo.
Water	Water Distribution System Improvements	Potential Increase	This will resuld in additional water lines that will need to be maintained going forward. Estimated all-inclusive maintenance cost is about \$4,000 per mile of pipe, but this is not an incremental cost
Wastewater	West Side Sewer Lines	Potential Increase	This will result in additional sewer lines that will need to be maintained going forward. Estimated all-inclusive maintenance cost is about \$2,7000 per mile of pipe, but this is not an incremental cost

For additional details on any of the CIP projects, see the Provo City Five-year CIP report published on the City's website at https://www.provo.gov/226/Finance

Exhibit C

Pay Table Range
PAY RANGE TABLE (BIWEEKLY) – EFFECTIVE FIRST FULL PAY PERIOD OF FISCAL YEAR

Grade						Ste	eps							
	A (1)	B (2)	C (3)	D (4)	E (5)	F (6)	G (7)	H (8)	1 (9)	J (10)	K (11)	L (12)	M (13)	N (14)
15	1,191.11	1,220.89	1,251.41	1,282.70	1,314.77	1,347.64	1,381.33	1,415.86	1,451.26	1,487.54	1,524.73	1,562.85	1,601.92	1,641.97
16	1,250.67	1,281.94	1,313.99	1,346.84	1,380.51	1,415.02	1,450.40	1,486.66	1,523.83	1,561.93	1,600.98	1,641.00	1,682.03	1,724.08
17	1,313.20	1,346.03	1,379.68	1,414.17	1,449.52	1,485.76	1,522.90	1,560.97	1,599.99	1,639.99	1,680.99	1,723.01	1,766.09	1,810.24
18	1,378.86	1,413.33	1,448.66	1,484.88	1,522.00	1,560.05	1,599.05	1,639.03	1,680.01	1,722.01	1,765.06	1,809.19	1,854.42	1,900.78
19	1,447.80	1,484.00	1,521.10	1,559.13	1,598.11	1,638.06	1,679.01	1,720.99	1,764.01	1,808.11	1,853.31	1,899.64	1,947.13	1,995.81
20	1,520.19	1,558.19	1,597.14	1,637.07	1,678.00	1,719.95	1,762.95	1,807.02	1,852.20	1,898.51	1,945.97	1,994.62	2,044.49	2,095.60
21	1,596.20	1,636.11	1,677.01	1,718.94	1,761.91	1,805.96	1,851.11	1,897.39	1,944.82	1,993.44	2,043.28	2,094.36	2,146.72	2,200.39
22	1,676.01	1,717.91	1,760.86	1,804.88	1,850.00	1,896.25	1,943.66	1,992.25	2,042.06	2,093.11	2,145.44	2,199.08	2,254.06	2,310.41
23	1,759.81	1,803.81	1,848.91	1,895.13	1,942.51	1,991.07	2,040.85	2,091.87	2,144.17	2,197.77	2,252.71	2,309.03	2,366.76	2,425.93
24	1,847.80	1,894.00	1,941.35	1,989.88	2,039.63	2,090.62	2,142.89	2,196.46	2,251.37	2,307.65	2,365.34	2,424.47	2,485.08	2,547.21
25	1,940.19	1,988.69	2,038.41	2,089.37	2,141.60	2,195.14	2,250.02	2,306.27	2,363.93	2,423.03	2,483.61	2,545.70	2,609.34	2,674.57
26	2,037.20	2,088.13	2,140.33	2,193.84	2,248.69	2,304.91	2,362.53	2,421.59	2,482.13	2,544.18	2,607.78	2,672.97	2,739.79	2,808.28
27	2,139.06	2,192.54	2,247.35	2,303.53	2,361.12	2,420.15	2,480.65	2,542.67	2,606.24	2,671.40	2,738.19	2,806.64	2,876.81	2,948.73
28	2,246.01	2,302.16	2,359.71	2,418.70	2,479.17	2,541.15	2,604.68	2,669.80	2,736.55	2,804.96	2,875.08	2,946.96	3,020.63	3,096.15
29	2,358,31	2.417.27	2,477.70	2.539.64	2,603.13	2,668.21	2,734.92	2,803.29	2,873.37	2,945.20	3,018.83	3,094.30	3,171.66	3,250.95
30	2,476.23	2,538.14	2,601.59	2,666.63	2,733.30	2,801.63	2,871.67	2,943.46	3,017.05	3,092.48	3,169.79	3,249.03	3,330.26	3,413.52
31	2,600.04	2,665.04	2,731.67	2,799.96	2,869.96	2,941.71	3,015.25	3,090.63	3,167.90	3,247.10	3,328.28	3,411.49	3,496.78	3,584.20
32	2,730.04	2,798.29	2,868.25	2,939.96	3,013.46	3,088.80	3,166.02	3,245.17	3,326.30	3,409.46	3,494.70	3,582.07	3,671.62	3,763.41
33	2,866.54	2,938.20	3,011.66	3,086.95	3,164.12	3,243.22	3,324.30	3,407.41	3,492.60	3,579.92	3,669.42	3,761.16	3,855.19	3,951.57
34	3,009.87	3,085.12	3,162.25	3,241.31	3,322.34	3,405.40	3,490.54	3,577.80	3,667.25	3,758.93	3,852.90	3,949.22	4,047.95	4,149.15
35	3,160.36	3,239.37	3,320.35	3,403.36	3,488.44	3,575.65	3,665.04	3,756.67	3,850.59	3,946.85	4,045.52	4,146.66	4,250.33	4,356.59
36	3,318.38	3,401.34	3,486.37	3,573.53	3,662.87	3,754.44	3,848.30	3,944.51	4,043.12	4,144.20	4,247.81	4,354.01	4,462.86	4,574.43
37	3,484,30	3,571.41	3,660.70	3,752.22	3,846.03	3,942.18	4,040.73	4,141.75	4,245.29	4,351.42	4,460.21	4,571.72	4,686.01	4,803.16
38	3,658.52	3,749.98	3,843.73	3,939.82	4,038.32	4,139.28	4,242.76	4,348.83	4,457.55	4,568.99	4,683.21	4,800.29	4,920.30	5,043.31
39	3,841.45	3,937.49	4,035.93	4,136.83	4,240.25	4,346.26	4,454.92	4,566.29	4,680.45	4,797.46	4,917.40	5,040.34	5,166.35	5,295.51
40	4,033.52	4,134.36	4,237.72	4,343.66	4,452.25	4,563.56	4,677.65	4,794.59	4,914.45	5,037.31	5,163.24	5,292.32	5,424.63	5,560.25
41	4,235.20	4,341.08	4,449.61	4,560.85	4,674.87	4,791.74	4,911.53	5,034.32	5,160.18	5,289.18	5,421.41	5,556.95	5,695.87	5,838.27
42	4,446.96	4,558.13	4,672.08	4,788.88	4,908.60	5,031.32	5,157.10	5,286.03	5,418.18	5,553.63	5,692.47	5,834.78	5,980.65	6,130.17
43	4,669.31	4,786.04	4,905.69	5,028.33	5,154.04	5,282.89	5,414.96	5,550.33	5,689.09	5,831.32	5,977.10	6,126.53	6,279.69	6,436.68
44	4,902.78	5,025.35	5,150.98	5,279.75	5,411.74	5,547.03	5,685.71	5,827.85	5,973.55	6,122.89	6,275.96	6,432.86	6,593.68	6,758.52
M1	4,225.58													6,197.52
M2	4,436.86													6,507.40
M3	4,658.70													6,832.77
M4	4,891.64													7,174.41
M5	5,136.22													7,533.13
M6	5,393.03													7,909.79
M7	5,662.68													8,305.28
M8	5,945.81													8,720.54
M9	6,243.10													9,156.57
M10	6,555.26													9,614.40

Provo City Consolidated Fee Schedule

Administrative

Airport

Business Licensing

Cemetery

City Hall Community Room Rental

Development Fees

Engineering

Fire Department

Fire Inspection Fees

Inspection Fees

Impact Fees

Justice Court

Library at Academy Square

Parks and Recreation

Covey Center for the Arts

Golf Course

Park Pavilion Reservations

Parks, Parkways, Trails, and Other Park Properties

Provo City Recreation Center

Provo Shooting Sports Park

Sports, Adult

Sports, Youth

Sports Fields Rental Fees

Peaks Ice Arena

Permit Areas

Police Department

Utilities

Utility Transportation Fund Fee Transportation Utility Fund Fee

Culinary Water

Energy

Sanitation

Storm Water

Wastewater

ADMINISTRATIVE

Blueprints

8 1/2" x 11"	\$0.75

400 Scale Aerial \$5.00

Notary Service \$2.00

Records and GRAMA Requests

Employee time to The full fee respond to a records allowed by statute

request

Computer media \$20.00

Bicycle License No charge

Dispatch recordings \$20.00

Fire report \$15.00

Photocopy, standard \$0.10 per page

Photocopy, special Cost

Photos (per CD of photos)	\$20.00
Photos (per printed photo)	\$5.00
Police Clearances	\$10.00
Insurance Letters	\$10.00
Subpoenas	Costs as per statute
Traffic accident reports	\$10.00
Videos (cost per video)	\$25.00 minimum due at time of request (credited against final fee)
Fire and Police records	\$15.00 minimum due at time of request (credited against final fee)
Returned Check Fee	\$20.00
Passport Application	\$35.00
Passport Photo	\$15.00
Fingerprinting	\$15.00
Late Fee on Utility Bills	1.5%

Late Fee on 1.5%
Miscellaneous
Accounts Receivable

(Customer Service)

AIRPORT

Ground Lease \$0.65 per square foot per year

Hangar Rental

Hangars 1A to 27A \$310.00 per month

City-owned Box \$340.00 per month

Hangars

All other City-owned T- \$405.00 per month

hangars

Shade Hangar \$185.00 per month

Tie Downs

Monthly Fee \$75.00\$43.00

Annual Fee \$750.00\\$350.00

Fuel Flowage Fee \$0.08 per gallon

for non-air carriers. \$0.05 for air carriers.

Annual Fee for	\$250.00 To be
Commercial Services	determined

White Badge Fee \$25.00 per year

SIDA Badge Fee \$50.00 per year

Badge Endorsement \$25.00 per Fee endorsement

Airport Parking Fee \$12.00 per vehicle

per day

Rental Car 10% of gross
Concessions Fee revenue plus
\$20.00 per month
per parking space

Landing Fee \$1.10<mark>\$1.07</mark> per

1,000 pounds landed weight for all aircraft over 12,500 pounds

Terminal Use Fee \$2.08\\$2.02 per

enplaned passenger

Office Space Lease \$24.00 per square

foot per year

Employee Parking \$25.00 per month

Pass

Remain Over Night \$50.00 per plane Fee per night

Retail Concession Fee	5% of gross
	revenue

Customer Facility	\$3.50 per rental
Charge	day

Electric Vehicle	\$0.25 <mark>\$0.1209</mark> per
Charging Rate	kWh

Passenger Facility	\$4.50 per
Charge	passenger

Document Review Fee	\$200.00 per
	annlication

Security Violation 1st	\$50.00
Offense Badge	

Offense Badge Reinstatement Fee

Security Violation 2nd \$100.00

Offense Badge Reinstatement Fee

Badging Office Report \$50.00 per report Generation Fee

Video Display \$150.00 per month

Advertising Non-Sterile

Area

Video Display \$500.00 per month

Advertising Sterile

Area

Conference Room \$150.00 1 – 4 hour Rental reservation

Conference Room \$150.00 Cleaning Fee

Filming Activity Based on time and

Location Charge

scope plus Escort Hourly Charge of \$100.00 per hour per escort

Hangar Wait List \$1,000.00 deposit

applied to first month's lease

Lease Execution Fee \$750.00

Lease Assignment Fee \$500.00

Ground Transportation \$1.50 per drop-off
Fee and pick-up

Flight School \$1.50 per landing Operations Fee

Security Escort Fee \$100.00 per hour per escort

BUSINESS LICENSING

General Business License

Number of Fee Employees

0 – 5	\$125
6 – 10	\$175
11 – 25	\$300
26 – 50	\$425
51 – 75	\$550
76 – 100	\$675
101+	\$800
Late Fee	\$25.00
Name Change	\$10.00
Location Change	\$25.00
Home Occupation	
New Application	\$37.00
Renewal	\$17.00
Major Businesses Fee	\$100.00
Home Occupation/Day Care/Pre	e-School
Business License	\$175.00

Annual Renewal	\$155.00
Auction	Lesser of \$10.00 per day or \$100.00 per month
Beer License	
Class "A"	\$350.00
Class "B"	\$450.00
Class "C"	\$550.00
Class "D"	\$300.00
Class "E"	\$550.00
Class "F"	\$450.00
Nonrefundable Portion (included in application fee)	\$50.00
Bond	\$1,000.00
Billboards	\$21.00 per billboard
Cell/Radio Tower	\$21.00 per tower
Christmas Tree Stand	
Business License	\$209.00

Permit Fee	\$100.00

Clean Up Bond	\$300.00
Clean Ob Bond	\$300.00

\$1,000.00 of

inventory

Contracted Services

Business License \$218.00

Annual Renewal \$159.00

Extra Living Space \$50.00 per year

Registration

Fireworks Stand

Business License \$134.00

Permit Fee \$200.00

Inspection Fee \$75.00\(\frac{\$50.00}{200}\)

Franchise

One-Time Application \$1,500.00

Fee

Annual Fee 6% of gross

revenue

Keeping Chickens \$20.00

Locksmithing

Business License	See Contracted
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Services

Individual License \$25.00 per person

Newsstands \$21.00 per

newsstand

Nonprofit – Nonretail

Business License \$218.00

Annual Renewal \$159.00

Nonprofit - Retail

Business License \$287.00

Annual Renewal \$228.00

Nuisance Abatement \$100.00

Administrative Fee

Parade Vending and

Selling Permit

\$25.00

Public Assembly

Permit Fee \$100.00

Business License \$100.00 per day

Rendering Facility	\$644.00
Rental Dwelling, Including Mo	bile Homes
One Rental Dwelling with One Unit	\$20.00
More Than One Rental Dwelling Unit	\$60.00
Residential Accessory Dwelling Unit Setup Fee	\$50.00
Salon Chair	\$28.00
Sexually Oriented Businesses	
Business License	\$218.00
Annual Renewal	\$159.00
Employee License	\$50.00 each
Employee Annual Renewal	\$25.00 each
Solicitors	\$66.00 per employee

Solid Waste Hauler - Commercial

Solicitor's Identification

Badge

\$10.00 per

employee

Business License	No fee
Annual Franchise Tax 6%	of all gross revenues
Solid Waste Hauler – Private	
Business License	\$218.00
Annual Renewal	\$159.00
Special Events	
Application Fee	\$50.00
Taxicab Business License Sticker	\$10.00
Temporary Business License	
Business License	\$218.00
Permit Fee	\$100.00
Clean Up Bond for Circuses and Carnivals	\$1,000.00
Clean Up Bond for All Others	\$300.00
Towing and Parking Enforcement	

Business License See Table for all

Office Staff

Annual Fee per Truck \$38.00

Vending \$21.00

Towing Bond \$1,000.00

CEMETERY

Burial Rights for

Spaces

Purchase limited to 2 up or 4 flush per family

Lawn Sites

Monument Estates \$2,300.00\$2,000.00

Upright \$1,900.00

Flush \$1,400.00

Cremation \$575.00\$550.00

Indigent \$575.00\$550.00

2 Ashes 1 Stone \$575.00\$550.00

4 Ashes 2 Stones Full grave

Permanent	1/2 value of burial
Maintenance	space

Infant \$375.00\\$350*

*There are a limited number of single infant spaces that are \$400.00 for the complete burial

Mausoleum

Top/Bottom \$3,600.00\$3,500.00

Mid-Level \$4,600.00\$4,500.00

Cremation Garden

Ossuary/Cenotaph \$350.00\\$300.00

Tablet \$460.00\$450.00

Post Single \$575.00

Post Companion \$800.00

Cored Single \$1,350.00

Cored Companion \$1,600.00

Shield Cored Individual \$2,550.00

Shield Cored \$5,000.00

Companion

Peak Cored Individual \$2,550.00

Peak Cored Companion	\$5,000.00
Small Family Columbarium	\$6,500.00
Large Family Columbarium	\$9,725.00
Cremation Estate	\$5,000.00
Tree Estate	\$2,500.00
Arbor Niche 24 Niche 48 Urn	\$900.00\$850.00
Community Column 64 Niche	\$650.00\$800.00
Pavilion Shutter	\$1,300.00 \$1,200.00
Rustic Monolith 60 Cores	\$800.00
Niche Boulder	\$1,500.00
Family Columbarium	\$ 7,500.00
Cremation Bench	\$5,000.00
Cremation Pedestal	\$5,000.00
Cremation Pedestal Bird Bath	\$3,000.00

Mausoleum Niche Level 1	\$850.00 \$800.00
Mausoleum Niche Level 2	\$950.00\$900.00
Mausoleum Niche Level 3	\$750.00 \$700.00
8" Crypt Vase Mounting Hardware	\$27.00 \$25.00
8" Crypt Plastic Vase	\$11.00 \$10.00
4" Niche Vase Mounting Hardware	\$22.00\\$20.00
4" Niche Vase	\$10.00 \$9.00
Cylinder Urn	\$175.00 \$130.00
Opening/Closing	
Adult	\$750.00
Infant	\$350.00
Cremation Burial	\$350.00
Niche	\$160.00\$ 150.00
Mausoleum	\$850.00\$800.00
Disinterment	

Infants \$925.00\$900.00

Adults \$1,550.00\$1,500.00

Cremation \$500.00\$450.00

Overtime Labor (After 4:00 p.m.)

Per Half Hour \$200.00

(Monday - Friday)

Saturdays and \$450.00

Holidays

Upright Monuments \$200.00

Inspection and Maintenance

Flush Marker \$100.00

Inspection and Maintenance

Recording Fee \$50.00

Probe \$10.00/\$25.00/\$50.00

Deed Transfer \$200.00 per space

(new owner maintenance) nontransferable

Veteran's Cross \$30.00\\$25.00

CITY HALL COMMUNITY ROOM RENTAL

City Hall Community

Room Rental

Deposit \$150.00

AV Rental Deposit \$100.00

Food Deposit \$50.00

Overtime Deposit \$50.00

Nonprofit

Organizations

Regular Work Hours No charge

After Hours, Saturday,

Holidays

\$35.00 first two

hours + \$10.00 each additional

hour

Late Night (after 9:00

\$50.00 per hour

p.m.)

Citizens, Businesses, Special Interest

Groups

Regular Work Hours \$50.00 first two

hours + \$10.00 each additional

hour

After Hours, Saturday,

Holidays

\$90.00 first two

hours + \$15.00

each additional

hour

Late Night (after 9:00

\$50.00 per hour

p.m.)

Wedding Receptions

Regular Work Hours Not allowed

After Hours, Saturday,

Holidays

\$500.00 first two hours + \$100.00

each additional

hour

Late Night (after 9:00

p.m.)

\$150.00 per hour

DEVELOPMENT FEES

Map and Text Amendments*

General Plan (Map, \$560.00^

Text, and Master Plan)

Local Street Plan \$150.00

Ordinance Text \$1,100.00^

Amendments (Titles 14

and 15)

Ordinance Text \$1,100.00

Amendments (Chapter

9.80 Permit Parking

Area)

Rezoning \$1,050.00^

Agricultural Protection \$500.00

Area Proposal

Annexation (includes \$1,050.00

municipal disconnection)

*A concept plan is required for all rezoning applications.

^An Executive Board Chair may request a waiver of these fees under Section 2.29.070, Provo City Code.

Street and Alley \$1,050.00

Vacation

Development Review

Condominiums \$260.00 + \$25.00

per unit, or lot

Preliminary \$1,100.00

Subdivisions

Final Subdivisions \$300.00

Boundary Line \$150.00

Adjustment

Concept Plan Approval	\$260.00 + \$25.00 per unit, or lot
Specific Development Plans	\$260.00 + \$25.00 per unit, or lot
Conditional Use Permits	\$900.00
Accessory Dwelling Unit (Single)	\$100.00
Accessory Dwelling Unit (Multiple)	\$500.00
Project Plan Review – Minor	\$150.00
Project Plan Review – Major	\$1,350.00
Project Plan	
Project Plan Unauthorized Change	\$500.00 plus any staff costs above \$500.00
Project Redevelopment	
Option (PRO) Zones	
Residential	\$1,000.00 +
	\$30.00 per
	dwelling unit

Commercial \$1,000.00 +

\$10.00 per 100 sq.

ft.

Schematic Plan \$500.00*

(SPRO)

*50% may be applied to PRO review fee if a positive recommendation is received

Expedited Meeting \$500.00

Agenda

(Subject to advertising requirements and preapproval of a board or commission having a quorum)

Street Tree Fees \$255.00 per

required tree

GIS Mapping Actual costs

Information and Misc.

Services

Temporary Use Permit \$100.00

Zoning Disclosure \$10.00

Zoning Verification \$25.00

Board of Adjustment

Appeals \$600.00

Variances \$600.00

Application	\$50.00
Renewal	\$20.00
Public Hearing Notice Fee	\$60.00
All Other Requests	\$60.00
Other Development Fees	
Bond Release Processing Fee	\$100.00
Time Extension	\$100.00
Demolition Permit	\$100.00
Relocation of a Building	\$100.00
Unauthorized Changes to an Approved Plan	\$500.00
Multiple Reviews Fee (more than 3 CRC reviews)	50% of original application fees

ENGINEERING

Asphalt Overlay Fee

Asphalt pavement	\$1.80 <mark>\$1.20</mark> per square foot
Manhole to be raised with a concrete ring	\$1,110 \$650.00 each
Water valve to be raised with a concrete ring	\$850.00 <mark>\$500.00</mark> each
Miscellaneous Fees	
After hours inspection	\$105.00 <mark>\$90.00</mark> per hour, 2 hour min.
Development inspection	\$300.00 <mark>\$250.00</mark> minimum
Hourly inspection fee for permits requiring multiple inspections	\$75.00 <mark>\$60.00</mark> per hour
Permit extension	\$250.00\$200.00
Reinspection	\$110.00 <mark>\$95.00</mark> per inspection
Traffic control plan review fee (for permits requiring multiple traffic control plans)	\$90.00 <mark>\$75.00</mark> per inspection
Working without permit (stop work)	5-4 times permit fee

Construction Permit Fee	\$250.00 <mark>\$200.00</mark>
Permit Type	
Asphalt paving under 1,000 sq. ft.	\$100.00 <mark>\$50.00</mark> plus \$0.15 <mark>\$0.10</mark> per sq. ft.
Asphalt paving over 1,000 sq. ft.	plus \$0.15 <mark>\$0.10</mark> per sq. ft.
Curb and gutter	\$0.75 <mark>\$0.50</mark> per In.
Sidewalk	\$0.50 <mark>\$0.25</mark> per sq. ft.
Fire hydrant	\$75.00 <mark>\$60.00</mark> each
Grading	\$75.00 <mark>\$60.00</mark> per inspection
Sewer lateral	\$75.00 <mark>\$60.00</mark> per lateral
Sewer main	\$0.75 <mark>\$0.50</mark> per In. ft.
Water service	\$75.00 <mark>\$60.00</mark> per service
Water main	\$0.75 <mark>\$0.50</mark> per In.

ft.

Storm water main \$0.75\\$0.50 per In. inspection fee ft.

Storm drain service \$75.00\\$60.00 per

service

Other utilities \$0.75\\$0.25 per In.

ft.

Directional boring \$0.50\\$0.25 per ln.

ft.

Pothole plus \$75.00\\$25.00

per pothole

Street closure (per plus lane/per block)* \$300.00\$250.00

per day

Sidewalk, parking, plus bicycle lane closures \$100.00\$50.00 per (per block face)*

*These permit fees would be required on projects where closures exceed 24 hours or require multiple daily closures.

Street closure fees may be waived by the Mayor's Office for events held or sponsored by Provo City.

Street Sign Fee \$600.00\$400.00

per sign

Street Cut Fee

Summer base rate \$100.00\\$50.00

(Apr. - Oct.)

Winter base rate \$300.00\$200.00

(Nov. - March)

Additional Fee per Minimum

Square Footage \$100.00\\$25.00 or \$1.80\\$1.20 per sq.

ft.

Pothole \$100.00\$25.00

each

Reimbursement for Street Improvements

Curb and gutter \$45.00\\$30.00 per

ln. ft.

Sidewalk \$70.00\$42.00 per

In. ft.

Asphalt paving \$4.75\\$2.75 per sq.

ft.

Concrete paving \$11.75\\$8.75 per

sq. ft.

Administrative fee \$600.00\$500.00

Floodplain Permit \$400.00\$300.00 +

\$50.00\$25.00 per

lot or parcel

FIRE DEPARTMENT

False Alarms (in a 12-month period)

The first three false No fee

alarms

Fourth response \$253.00\\$100.00

Fifth response \$378.00\\$200.00

Sixth or more \$503.00\\$300.00 responses each

Public school \$50.00

Ambulance transport fees, mileage rates, and surcharges for ambulance service provided by Provo Fire and Rescue shall be set at the maximum rates set forth in the Utah Administrative Rule R426-8-2 as authorized by Utah Code Section 26-8a-403.

A copy of the current authorized rate schedule shall be kept on file and available for public inspection at the Provo Fire and Rescue administrative offices located at 80 South 300 West.

FIRE INSPECTION FEES

Automatic Fire Sprinkler Systems

Plan Review (100 heads or fewer)	\$145.00 per hour	
Plan Review (101 – 199 heads)	\$145.00 per hour	
Plan Review (200 – 299 heads)	\$145.00 per hour	
Plan Review (over 300 heads)	\$145.00 per hour	
Acceptance Testing		
Underground Flush	\$93.00\$60.00	
Hydrostatic Testing for First 2 Tests	\$93.00\$60.00	
Acceptance Testing for First 2 Tests	\$93.00\$60.00	
Further Hydrostatic or Acceptance Tests	\$93.00 <mark>\$60.00</mark> each	
Other Fire Protection Systems Additional Riser	\$93.00 <mark>\$50.00</mark>	
Standpipe	\$93.00\$100.00	
Automatic Fire Sprinkler Systems – Remodel or Tenant Finish		

Plan Review (fewer than 5 heads)	\$93.00 \$65.00
Plan Review (5 – 50 heads)	\$140.00 \$126.00
Plan Review (over 50 heads)	\$140.00 <mark>\$126.00</mark> per hour
Fire Alarm Systems	
Plan Review New System	\$145.00 per hour
Plan Review Remodel	\$145.00 per hour
Plan Review Additional Floors	\$145.00 per hour
Acceptance Testing for First Two Tests	\$93.00 \$60.00
Further Acceptance Tests	\$93.00 <mark>\$60.00</mark> each
Commercial Hood System	ns
Plan Review Fee (per hood)	\$145.00 \$115.00
Acceptance Testing for First Two Tests	\$93.00 \$60.00
Further Acceptance Tests	\$93.00 <mark>\$60.00</mark> each

Fire Hydrant Installation and Testing

Underground Flush \$93.00\$60.00

Acceptance Testing for \$93.00\\$60.00

First 2 Tests

Fire Hydrant Flow Test \$93.00\\$60.00 for

first hour

\$93.00\$60.00 each additional

hour

LPG Storage Tanks and Gas Systems

Plan Review (under \$126.00\\$\frac{100.00}{100.00}

2,000 gallons)

Plan Review (over \$187.00\$175.00

2,000 gallons)

Under 500 Gallon Tank \$93.00\\$140.00

Inspection

501 – 1,999 Gallons \$187.00\\$165.00

Private Use Inspection

501 – 1,999 Gallons \$187.00<mark>\$215.00</mark>

Retail Inspection

2,000 – 3,999 Gallons \$235.00\$215.00

Inspection

Over 4,000 Gallons \$282.00\\$265.00

Inspection

Hazardous Materials Storage Annual Permit
Fees

rees		
Minimal Storage	\$93.00\$80.00	
Hazardous Materials Storage	\$145.00 \$165.00	
Hazardous Materials Dispensing	\$188.00 \$215.00	
Hazardous Materials Manufacturing	\$376.00\$ 265.00	
Hazardous Materials Production	\$376.00 \$265.00	
Hazardous Waste Production	\$376.00\$300.00	
Multiple Use Site	\$376.00 \$315.00	
Liquid Storage Tank Installation and Closure Fees		
Plan Review	\$126.00	
Tank Fee under 500 Gallons	\$141.00 \$115.00	

Tank Fee 501 – 1,000 \$188.00\\$165.00 Gallons

Tank Fee over 1,000 \$282.00\\$265.00

Gallons

Explosives and Blasting

Per Project \$93.00\$90.00

Annual Fee \$365.00

Compressed Gas Systems

Inspection Fee \$141.00\\$115.00

Combustible/Flammable Liquid Systems

Plan Review \$93.00\$60.00

Annual Operational \$188.00\\$165.00

Permit Fees Spray

Booth

Powder Coating \$188.00\\$165.00

Electrostatic Apparatus \$188.00\\$165.00

Dipping Tank \$188.00\\$165.00

per tank

Amusement Building \$188.00\\$100.00

Combustible Fiber \$93.00\$75.00

Storage

Cutting and Welding \$93.00\$75.00

Dry Cleaning Plant \$93.00\\$75.00

Title Differit Ottober and	\$93.00\$75.00
High Piled Storage	* 4 3 111 × 7 5 111

	Hot Work Operations	\$93.00\$75.00
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Industrial Ovens	\$93.00 <mark>\$75.00</mark> per
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oven

LPG Dispensing \$93.00\$75.00

Spray Booths for Auto \$93.00\\$75.00

Painting

Lumber Yard \$93.00\$75.00

Woodworking Plants \$93.00\\$75.00

Fireworks Sales \$275.00 per

location

Single Use Permits

Fireworks Display - \$141.00\$125.00

Ground

Aerial Fireworks \$141.00\\$140.00

Display under 250

Devices

Aerial Fireworks \$188.00\\$215.00

Display 250 Devices or

More

Pyrotechnics, Other \$141.00\\$110.00

Carnivals Less Than 10 Attractions	\$141.00 \$60.00	
Carnivals 10 or More Attractions	\$188.00 \$100.00	
Tent Between 200 and 2,000 Sq. Ft.	\$93.00 \$60.00	
Tent More Than 2,000 Sq. Ft.	\$93.00\$100.00	
Canopy Between 400 and 2,000 Sq. Ft.	\$93.00 <mark>\$60.00</mark>	
Canopy More Than 2,000 Sq. Ft.	\$93.00 \$100.00	
Air Supported Structure	\$141.00 \$100.00	
Aviation Facilities	\$93.00\$60.00	
Inspection and Enforcement Fees		
Exempt Child Care Facility	\$93.00 \$60.00	
Daycare or Preschool	\$93.00 \$60.00	
Nursing Home	\$141.00 \$100.00	
Assisted Living Facility	\$141.00 \$100.00	
Boarding School	\$141.00 \$100.00	

Outpatient Provider	\$93.00\$ 75.00
Hospital	\$376.00 <mark>\$200.00</mark>
Final Inspection for Occupancy	\$93.00\$60.00
Each Additional Hour	\$93.00 <mark>\$100.00</mark>
Copy of Fire Report	\$15.00
Plan Review for Alarm Expedited	\$180.00 per hour
Plan Review for Sprinkler System Expedited	\$309.00 per hour
Stop Work Removal	\$188.00 \$100.00
Installation without a Permit	Double fee plus \$141.00\$100.00
After Hours Inspection	\$93.00 <mark>\$75.00</mark> per hour
	\$150.00 minimum
Standby Costs	
Paramedic Ambulance (includes 2 Medics)	\$234.00 <mark>\$180.00</mark> per hour
Paramedic Team (2 Medics)	\$136.00 <mark>\$125.00</mark> per hour

Engine Type I \$442.00\\$250.00

(includes 2 FF) per hour

Additional Firefighter \$79.00\\$62.50 per

hour

Brush Truck Type 6 \$337.00\\$172.00

(includes 2 FF) per hour

Heavy Rescue/Haz \$510.00\$375.00

Mat (includes 4 FF) per hour

Disposable Supplies Market Price

Command Vehicle \$160.00\\$135.00 (includes Battalion per hour

Chief)

INSPECTION FEES

General Building Inspection

For residential structures with not more than 4 units the building permit fee includes the plumbing, electrical, and mechanical permit fees.

Building permit Based on the 1997

UBC Fee Chart

Building Valuation Based upon

International Code

Council Building Valuation Data

Plan review 65% of the

Building Permit

Fee

Nonprofit organizations 100%

Reinspection fee \$100.00 per

system

Building Inspection \$600.00

Board of Appeals fee

Electrical Inspection \$75.00

Commercial Electrical \$175.00

Service charge \$75.00

Inspection fee \$0.02 per sq. ft.,

\$75.00 minimum

Mechanical Inspection

Minimum fee \$75.00

Commercial \$175.00

Mechanical

Plumbing Inspection

Minimum fee, including \$75.00

issuance of permit

First fixture	\$20.00
Each additional fixture	\$6.00
Each water heater	\$6.00
Fast track fee each permit	\$500.00
Temporary Certificate of	Occupancy
Residential (180 days or less)	\$250.00
Commercial (180 days or less)	\$500.00
After-hours emergency	\$240.00 minimum,
inspection/2 hours	\$120.00 per hour
minimum (see hourly)	after second
	hour \$120.00
180-day issued permit	\$200.00
extension	
extension 180-day permit application extension	\$150.00
180-day permit	\$150.00 \$200.00

STOP WORK notice
(RED TAG – penalty)

Re-review of plans
after 2 revisions (\$
hourly rate, minimum 1
hour)

Hourly rate (per hour
fee for overtime, after
hours, re-review, etc.)

**2x building
permit fee

Canceled building 25% of building permit fee permit fee

IMPACT FEES

(Effective July 1, 2019)

Power Impact Fees			
Energy 1 Phase Imp	act Fees		See Table
Amperage Less Than or Equal To:	120/240	240)/480
10	\$88.00	\$17	5.00
20	\$175.00	\$35	0.00
30	\$263.00	\$52	5.00

40	\$350.00	\$700.00
50	\$438.00	\$875.00
60	\$525.00	\$1,050.00
70	\$613.00	\$1,225.00
80	\$700.00	\$1,400.00
90	\$788.00	\$1,575.00
100	\$875.00	\$1,750.00
125	\$1,094.00	\$2,188.00
150	\$1,313.00	\$2,626.00
175	\$1,532.00	\$3,063.00
200	\$1,750.00	\$3,501.00
300	\$2,626.00	\$5,251.00
400	\$3,501.00	\$7,002.00
500	\$4,376.00	\$8,752.00
600	\$5,251.00	\$10,503.00
700	\$6,127.00	\$12,253.00
800	\$7,002.00	\$14,004.00

900	\$7,877.00		\$15,754.00	
1000	\$8,752.00		\$17,505.00	
Energy 3 Phase Imp	Energy 3 Phase Impact Fees			See Table
Amperage Less Than or Equal To:	120/208	120/240	277/480	240/480
10	\$131.00	\$152.00	\$303.00	\$303.00
20	\$263.00	\$303.00	\$606.00	\$606.00
30	\$394.00	\$455.00	\$910.00	\$910.00
40	\$526.00	\$606.00	\$1,213.00	\$1,213.00
50	\$657.00	\$758.00	\$1,516.00	\$1,516.00
60	\$788.00	\$910.00	\$1,819.00	\$1,819.00
70	\$920.00	\$1,061.00	\$2,122.00	\$2,122.00
80	\$1,051.00	\$1,213.00	\$2,426.00	\$2,426.00
90	\$1,182.00	\$1,364.00	\$2,729.00	\$2,729.00
100	\$1,314.00	\$1,516.00	\$3,032.00	\$3,032.00
125	\$1,642.00	\$1,895.00	\$3,790.00	\$3,790.00
150	\$1,971.00	\$2,274.00	\$4,548.00	\$4,548.00

175	\$2,299.00	\$2,653.00	\$5,306.00	\$5,306.00
200	\$2,628.00	\$3,032.00	\$6,064.00	\$6,064.00
300	\$3,942.00	\$4,548.00	\$9,096.00	\$9,096.00
400	\$5,255.00	\$6,064.00	\$12,128.00	\$12,128.00
500	\$6,569.00	\$7,580.00	\$15,160.00	\$15,160.00
600	\$7,883.00	\$9,096.00	\$18,192.00	\$18,192.00
700	\$9,197.00	\$10,612.00	\$21,224.00	\$21,224.00
800	\$10,511.00	\$12,128.00	\$24,256.00	\$24,256.00
900	\$11,825.00	\$13,644.00	\$27,287.00	\$27,287.00
1000	\$13,138.00	\$15,160.00	\$30,319.00	\$30,319.00
1100	\$14,452.00	\$16,676.00	\$33,351.00	\$33,351.00
1200	\$15,766.00	\$18,192.00	\$36,383.00	\$36,383.00
1300	\$17,080.00	\$19,708.00	\$39,415.00	\$39,415.00
1400	\$18,394.00	\$21,224.00	\$42,447.00	\$42,447.00
1500	\$19,708.00	\$22,740.00	\$45,479.00	\$45,479.00
1600	\$21,021.00	\$24,256.00	\$48,511.00	\$48,511.00
1700	\$22,335.00	\$25,771.00	\$51,543.00	\$51,543.00

1800	\$23,649.00	\$27,287.00	\$54,575.00	\$54,575.00		
1900	\$24,963.00	\$28,803.00	\$57,607.00	\$57,607.00		
2000	\$26,277.00	\$30,319.00	\$60,639.00	\$60,639.00		
2100	\$27,591.00	\$31,835.00	\$63,671.00	\$63,671.00		
2200	\$28,905.00	\$33,351.00	\$66,703.00	\$66,703.00		
2300	\$30,218.00	\$34,867.00	\$69,735.00	\$69,735.00		
2400	\$31,532.00	\$36,383.00	\$72,767.00	\$72,767.00		
2500	\$32,846.00	\$37,899.00	\$75,799.00	\$75,799.00		
2600	\$34,160.00	\$39,415.00	\$78,830.00	\$78,830.00		
2700	\$35,474.00	\$40,931.00	\$81,862.00	\$81,862.00		
2800	\$36,788.00	\$42,447.00	\$84,894.00	\$84,894.00		
2900	\$38,101.00	\$43,963.00	\$87,926.00	\$87,926.00		
3000	\$39,415.00	\$45,479.00	\$90,958.00	\$90,958.00		
	Park Impact Fees					
One-Family Dwelling				\$3,105.10		
Multifamily Dwelling				\$2,884.62 per unit		
	Road Impact Fees					

ITE Land Use	Unit	Impact Fee
One-Family Dwelling	Dwelling Unit	\$1,293.06
Multifamily Dwelling (2 stories or less - typically townhomes)	Dwelling Unit	\$1,293.06
Multifamily Dwelling (3-9 stories)	Dwelling Unit	\$960.96
Mobile Home Park	Occupied Dwelling Unit	\$736.14
Industrial Park 130	1,000 Sq. Feet Gross Floor Area	\$382.25
General Manufacturing	1,000 Sq. Feet Gross Floor Area	\$445.77
Warehousing	1,000 Sq. Feet Gross Floor Area	\$197.36
Mini-Warehouse	1,000 Sq. Feet Gross Floor Area	\$171.27
Assisted Living Center	Bed	\$294.91
Hotel	Room	\$948.24
Movie Theater	1,000 Sq. Feet Gross Floor Area	\$8,857.46
Elementary School	Student	\$214.38
Middle School/Junior High School	Student	\$214.60
High School	Student	\$230.26
Private School (K-8)	Student	\$466.18

Church*	1,000 Sq. Feet Gross Floor Area	\$3,133.97
	.,,	**************************************
Day Care Center	1,000 Sq. Feet Gross Floor Area	\$5,401.36
Library	1,000 Sq. Feet Gross Floor Area	\$8,172.37
Hospital	1,000 Sq. Feet Gross Floor Area	\$1,215.93
General Office Building	1,000 Sq. Feet Gross Floor Area	\$1,104.77
Medical-Dental Office Building	1,000 Sq. Feet Gross Floor Area	\$3,947.24
Business Park	1,000 Sq. Feet Gross Floor Area	\$1,411.02
Building Material and Lumber Store	1,000 Sq. Feet Gross Floor Area	\$2,047.34
Nursery (Garden Center)	1,000 Sq. Feet Gross Floor Area	\$7,724.33
Shopping Center/Strip Mall	1,000 Sq. Feet Gross Leasable Area	\$2,826.02
Automobile Sales (New)	1,000 Sq. Feet Gross Floor Area	\$3,157.79
Automobile Sales (Used)	1,000 Sq. Feet Gross Floor Area	\$3,069.32
Tire Store	1,000 Sq. Feet Gross Floor Area	\$2,329.14
Supermarket	1,000 Sq. Feet Gross Floor Area	\$7,751.46
Convenience Market	1,000 Sq. Feet Gross Floor Area	\$42,366.68
Drive-In Bank	1,000 Sq. Feet Gross Floor Area	\$7,374.92

Restaurant, Sit-Down (High Turnover)	1,000 Sq. Feet Gross Floor Area	\$7,252.77
Fast Food without Drive-Through Window	1,000 Sq. Feet Gross Floor Area	\$22,384.81
Restaurant with Drive-Through Window	1,000 Sq. Feet Gross Floor Area	\$26,709.06
Auto Care Center**	1,000 Sq. Feet Gross Leasable Area	\$2,690.47
Gasoline/Service Station	Fueling Position	\$11,316.07
Gasoline/Service Station with Convenience Store	1,000 Sq. Feet Gross Leasable Area	\$71,867.91
Self Service Car Wash	Wash Stall	\$12,250.04

^{*} Sunday rate was used

As of July 1, 2022, the following fees will be as follows:

Sewer Impact Fees

Residential Sewer Impact Fee	ERU Demand	Fee
Sewer Impact Fee per ERU	1.00	\$4,450.26
Fixture Type	Drainage Fixture Unit Value as Load Factors	Impact Fee per Fixture Type
Automatic Clothes Washers, Commercial	3	\$513.49

^{**} Weekday daily rates were not available, so Saturday daily rates were used

Automatic Clothes Washers, Residential	2	\$342.33
Bathtub	2	\$342.33
Bidet	1	\$171.16
Combination Sink and Tray	2	\$342.33
Dental Lavatory	1	\$171.16
Dental Unit or Cuspidor	1	\$171.16
Dishwashing Machine, Domestic	2	\$342.33
Drinking Fountain	0.5	\$85.58
Floor Drains	2	\$342.33
Kitchen Sink, Domestic	2	\$342.33
Laundry Tray	2	\$342.33
Lavatory	1	\$171.16
Shower	2	\$342.33
Sink	2	\$342.33
Urinal	4	\$684.66
Urinal 1 Gal. or Less per Flush	2	\$684.66

Wash Sink, Circular or Multiple, Each Set Faucets	2	\$342.33
Water Closet, Flushometer Tank, Public or Private	4	\$684.66
Water Closet, Private (1.6 gpf)	3	\$513.49
Water Closet, Private (flushing greater than 1.6 gpf)	4	\$684.66
Water Closet, Public (1.6 gpf)	4	\$684.66
Water Closet, Public (flushing greater than 1.6 gpf)	6	\$1,026.98
Swimming Pool	10	\$1,711.64
Hot Tub	2	\$342.33
Car Wash (per bay)	2	\$342.33
Sewer Non-S	standard Impact Fee Formula	
Multiply Number of Fixture Units by Impact Fee per Fixture Unit	\$171.16	
Commercial	Computed on the basis of residential equivalent fixture units	
	26 fixture units shall be considered a residential equivalent	
Storr	nwater Impact Fees	

\$7,021.76
\$7,123.00
\$7,264.58
\$7,398.21
\$7,592.40
\$7,854.71
\$8,262.93
\$8,542.64
\$8,775.90
\$9,081.93
·

Water Impact Fees

Effective July 1,	Small Lot (Per Unit)	Standard Lot (Per Unit)
2025	\$4,930.43	\$7,600.34
2026	\$4,944.53	\$7,622.10
2027	\$4,959.12	\$7,644.59
2028	\$4,974.31	\$7,668.00
2029	\$4,990.04	\$7,692.25
2030	\$5,006.42	\$7,717.49

2031	\$5,023.44	\$7,743.73	
2032	\$5,041.17	\$7,771.06	
2033	\$5,059.63	\$7,799.52	

Maximum Single Family Impact Fee per Unit by Year (Water)

(race.)		Y	
Effective July 1,	Multifamily Indoor - Small Unit (Per Unit)	Multifamily Indoor - Standard Unit (Per Unit)	Multifamily Outdoor (Per Irrigated Acre)
2025	\$1,280.95	\$2,260.50	\$29,168.15
2026	\$1,284.62	\$2,266.97	\$29,251.63
2027	\$1,288.40	\$2,273.66	\$29,337.95
2028	\$1,292.35	\$2,280.62	\$29,427.78
2029	\$1,296.44	\$2,287.84	\$29,520.87
2030	\$1,300.69	\$2,295.34	\$29,617.71
2031	\$1,305.11	\$2,303.15	\$29,718.44
2032	\$1,309.72	\$2,311.28	\$29,823.32
2033	\$1,314.52	\$2,319.74	\$29,932.55

Maximum Nonresidential Impact Fees (Water)						
	Effective July 1,					
Meter Size (inches)	2025	2026	2027	2028	2029	2030
1	\$19,001	\$19,055	\$19,111	\$19,170	\$19,231	\$19,294
1.5	\$38,002	\$38,110	\$38,223	\$38,340	\$38,461	\$38,587
2	\$60,803	\$60,977	\$61,157	\$61,344	\$61,538	\$61,740
	\$114,00	\$114,33	\$114,66	\$115,02	\$115,38	\$115,76
3	5	1	9	0	4	2
	\$190,00	\$190,55	\$191,11	\$191,70	\$192,30	\$192,93
4	9	2	5	0	6	7
	\$380,01	\$381,10	\$382,23	\$383,40	\$384,61	\$385,87
6	7	5	0	0	3	4
	\$608,02	\$609,76	\$611,56	\$613,44	\$615,38	\$617,39
8	8	8	7	0	0	9

Single-Family Residential Fee	Equivalency Ratios	Fee

Single-Family Residential Unit	1.00	\$4,042.80
All Other Development Types		I
3/4" Meter	1.50	\$6,058.88
1" Meter	2.50	\$10,101.69
1 1/2" Meter	5.00	\$20,203.37
2" Meter	8.00	\$32,326.46
3" Meter	14.99	\$60,610.11
4" Meter	24.99	\$101,016.85
6" Meter	49.97	\$202,028.38

Culinary Water Non-Standard Users Impact Fee Formula

Step 1: Identify Estimated Average Day Flow Demand of Proposed Development

Step 2: Multiply Equivalent Gallons by Impact Fee per Gallon of \$5.45

Public Safety Impact Fees

			Commerci	Institutiona	APPARATUS	Institutional I
Effective July 1,	Single- Family	Multi- Family	al per 1000 sf	l per 1000 sf	Commercial w/ Apparatus	Apparatus
2025	\$636.30	\$284.91	\$627.91	\$340.78	\$697.53	\$410.40
2026	\$647.97	\$290.00	\$639.33	\$347.05	\$708.95	\$416.67
2027	\$659.85	\$295.18	\$650.96	\$353.44	\$720.58	\$423.06
2028	\$671.97	\$300.47	\$662.81	\$359.95	\$732.43	\$429.57
2029	\$684.34	\$305.87	\$674.91	\$366.60	\$744.53	\$436.22
2030	\$696.96	\$311.37	\$687.26	\$373.38	\$756.88	\$443.00
2031	\$709.85	\$317.00	\$699.87	\$380.31	\$769.49	\$449.93

2032	\$723.03	\$322.75	\$712.77	\$387.39	\$782.39	\$457.
2033	\$736.53	\$328.64	\$725.98	\$394.65	\$795.60	\$464.
2034	\$750.36	\$334.67	\$739.51	\$402.08	\$809.13	\$471.
2035	\$764.54	\$340.86	\$753.38	\$409.70	\$823.00	\$479.
2036	\$779.08	\$347.20	\$767.61	\$417.52	\$837.23	\$487.
2037	\$794.01	\$353.71	\$782.21	\$425.54	\$851.83	\$495.
2038	\$809.33	\$360.40	\$797.20	\$433.78	\$866.82	\$503.
2039	\$825.07	\$367.27	\$812.61	\$442.24	\$882.23	\$511.
2040	\$841.26	\$374.33	\$828.45	\$450.94	\$898.07	\$520.
		Fire/	EMS Impact	Fees		
Residential					Impact F	ee per l
Single-Family	Residential					\$207
Multifamily Re	sidential					\$82
Nonresidential	9				Impact F	ee per l
Commercial (p	oer 1,000 SF)					\$196
Institutional (po	er 1,000 SF)					\$112
	nnaratus Eas	(kSF Floor S	pace)*	\$ 69.92	Apparatus Fe	e per 1,0
Commercial A	ррагациъ г 60 Т					And the State of the
Commercial A	***	commercia	land uses on	l y		And the State of the
	e is charged to	I months to the	about the second	l y er Impact Fee		

	Police Impact Fe	ees
Residential		Impact Fee per Unit
Single-Family Resi	dential	\$ 373.18
Multifamily Resider	ntial	\$178.47
Nonresidential		Impact Fee per Unit
General Commerci	al (per 1,000 SF)	\$376.6 1
Institutional (per 1,	000 SF)	\$ 197.96
	Police Non-Standard User	Impact Fee
Police Cost/Call	Non-Standard Development	Impact Fee Assessed
\$280.98 x # of Ann	ual Calls Projected to Be Created =	Non-Standard Impact Fee

JUSTICE COURT

Justice Court fees shall be set at the rates set forth in the State of Utah Uniform Fine Schedule as authorized by Utah Code Section 77.

LIBRARY AT ACADEMY SQUARE

Room Rental Fees

Large Meeting Room Rental, seats 50 - 90

9:00 a.m. to 9:00 p.m. \$45.00 per hour, Mon. – Fri. three hour minimum

9:00 a.m. to 6:00 p.m. \$45.00 per hour, Saturday three hour minimum

Small Meeting/Conference Room Rental, seats 10 – 35

9:00 a.m. to 9:00 p.m. \$30.00 per hour, Mon. – Fri. three hour minimum

9:00 a.m. to 6:00 p.m. \$30.00 per hour, Saturday three hour minimum

Ballroom Rental

9 hour block of time \$840.00\$800.00 between 9:00 a.m. to with \$200.00 6:00 p.m., Mon. – deposit Thurs.

14 hour block of time \$1,350.00\\$1,300.00
between 9:00 a.m. - with \$300.00
11:00 p.m., Mon. - deposit
Thurs.

 14 hour block of time
 \$2,000\$1,900.00

 between 9:00 a.m. –
 with \$300.00

 11:00 p.m., Fri. – Sat.
 deposit

15 hour block of time \$2,300.00\\$2,200.00
between 9:00 a.m. - with \\$500.00
12:00 a.m., Mon. - Sat. deposit

Attic Rental

Hourly 9:00 am - 9:00	\$70.00	per hour,
pm Mon Thurs.	three hour	minimum

Full Day Discount 9:00	\$1,250.00 with
am – 11:00 pm Fri	\$100.00 deposit
Sat.	

Overdue Fines

Adult & Teen Materials (exceptions below)*	\$0.10 per day per item, up to \$5.00
* Chromebooks and Telescopes	\$5.00 per day per item, up to \$25.00
* Basement Creative Lab Equipment	\$25.00 per day per kit, up to \$125.00

Children's Materials are fine free (exception below) *

^{*} Discovery Kits \$1.00 per day per kit, up to \$10.00

There is no grace period for overdue items. Fines begin accruing the day after an item is due. Full library privileges are revoked for patrons with fines greater than \$10.00 or items that are more than one month overdue. If unpaid fines and fees exceed \$25.00, a billing notice is mailed. Accounts unpaid after ten days from the date on the billing notice will be sent to a collection agency and an additional \$10.00 debt collection fee will be charged.

Damaged and Lost

Fees

Materials damaged beyond use	Full replacement
Missing audiobook CD	\$15.00 \$9.00
Missing case/packaging	\$5.00
Missing cover/artwork	\$5.00 \$2.00
Missing Discovery Kit items	Full replacement cost of item(s)
Patron Card Replacement	\$1.00

The full replacement cost is the retail price of the item when purchased initially by the library.

Nonresident Cards

Six-month nonresident \$62.50\\$60.00

library card

One-year nonresident \$125.00\\$120.00

library card

Three-month \$15.00

temporary resident

card

Other Fees

Photocopies/prints – \$0.10/page

black

Photocopies/prints – \$0.40/page

color

Microfiche copies \$0.10/page

Test Proctoring \$15.00/exam

Services

PARKS AND RECREATION

COVEY CENTER FOR THE ARTS

Rate A – applies to commercial users

Rate B – applies to nonprofit organizations and events. A 501(c)(3) certificate or IRS letter of tax determination is

required for this rate. The W9 form and letter of determination or 501(c)(3) must match.

Main Hall Rental

Full Day Rentals Monday – Saturday (7:00 a.m. to 11:00 p.m.)

Rate A \$2,000

Rate B \$1,500

Full Week Rentals (up to 6 consecutive working days)
Unlimited access to the hall between 7:00 a.m. and 11:00 p.m.

Rate A \$10,000

Rate B \$7,500

Performance \$200<mark>\$150</mark>

Receptions

School Performances \$300\$200

Deposit

Deposits are due at contract signing and are nonrefundable.

Returning clients: \$500\$400 per day for each scheduled day. Nonticketed events must pay full estimated costs seven days in advance of the first day in the building.

New clients: 50% of total estimated costs. Deposits will be applied to the total fee.

Insurance

All clients are required to carry liability insurance for no less than \$1,000,000. A copy of the client's standard certificate of insurance, adding Provo City as an additional insured, must be provided to the CCA Events Coordinator no later than 7 days prior to the first use of the building.

If your organization does not have insurance, a TULIP (Tenant User Liability Insurance Program) policy is available for purchase through GatherGuard.

Staffing

House Manager (required for all performances)	\$25 <mark>\$22</mark> per hour
Technicians (minimum of two technicians required for all rehearsals and performances)	\$25 <mark>\$22</mark> per hour
Security (required for all rehearsals and performances)	\$25 <mark>\$22</mark> per hour
Event Manager (required for all performances and rehearsals)	\$35\$32 per hour
Usher (minimum of four required for all performances)	\$20 \$17 per hour
Custodial	

\$150\$125 per scheduled day.

Stage Setup and Supplies

\$75\$50 per scheduled day. Stage setup includes but is not limited to the normal use of gaff tape, spike tape, lightning gel, copies, etc. Above average use of supplies will be charged based on use.

Additional Services

Wireless Microphone Package	\$250 <mark>\$200</mark> /day
For the use of 3 – 12 wireless microphones	or \$700 <mark>\$600</mark> /week
Batteries (per battery charge)	\$1.00
Marley Dance Floor (includes gaff tape)	\$200 \$150
Snow Machine (snow included)	\$200
Orchestra Pit (does not include labor)	\$750 \$500
Piano Tuning (scheduled)	\$175
Hazer	\$75 <mark>\$50</mark> /day
(fire watch is required)	\$25 <mark>\$22</mark> per hour
Stage Décor (White Drape, Mesh, etc.)	\$100
Specialty Lights (Black, Strobe, etc.)	\$50 <mark>\$30</mark>
Window Banners	\$75 – \$200

Main Stage (includes one \$200 per hour

technician, two-hour minimum)

Lobbies \$50 per hour

Board Room/Studio Rental

Board Room \$50 per hour

Combined Studios \$50 per hour (minimum

of 3 hours)

Black Box Rental

The Black Box is only rented on a case-by-case basis, upon approval from the General Manager.

Ticket Office Use

Ticket Sales
 Up to 12% commission of gross

sales

Facility Fee \$2\$1 per ticket for all sales

• Ticket Exchanges \$3 per ticket

Comp Tickets
 First 20 tickets at no charge, 21

plus at \$1.00 per ticket

Merchandise Sales
 15% commission on all monies

collected on Covey Center

property

Covey Center \$1 – \$50 based on item

Merchandise/Concessions

• Gallery Exhibit Sales 25% commission on all monies

collected on Covey Center

property

Student Art Exhibit
 10% commission on all monies

collected on Covey Center

property

Christmas Art Sale
 10% commission on all monies

collected on Covey Center

property

• Art Exhibit Entries (2 \$15 each

max)

Classe

S

Class tuition is set by agreement with instructors and ranges between \$35 and \$300 depending on the length of class and number of classes offered.

Workshops taught in the Covey Center range in price from \$10 to \$250 based on the topic and length of the workshop.

GOLF COURSE

18 HOLE COURSE

9-Holes

Monday – Thursday

\$19\$18

Monday – Thursday (Seniors 62 & older)	\$15
Friday – Sunday & Holidays (All players)	\$20 \$19
18-Holes	
Monday – Thursday	\$38 <mark>\$35</mark>
Monday – Thursday (Seniors 62 & older)	\$30 <mark>\$29</mark>
Friday – Sunday & Holidays (All players)	\$40 \$37
Carts	
9 Holes (per rider)	\$10
18 Holes (per rider)	\$20
Pull Cart	\$4
Rental Clubs	
Titleist Set (9-Holes)	\$50
Titleist Set (18-Holes)	\$75
Standard Set (Per 9-Holes)	\$16
The Pasture	

All Players (Day Time)	\$12
Prime-time (Lights on)	\$14
Triple Play (Rec Center Members)	\$7\$6
Par 3 Club Rentals (4 Clubs & Putter)	\$6
Complimentary Carry Bag for Players Club	Free
Push Cart	\$4
The Horseshoe	
Green Fee	\$5
Triple Play (Rec Center Members)	00=
The Flay (New Content Members)	\$2 Free
Season Membership (March 1 – No	
Season Membership (March 1 – No	vember 30) \$989.99 +
Season Membership (March 1 – No 7-Day Championship	\$989.99 + sales tax \$1,099.99 + sales tax
Season Membership (March 1 – No 7-Day Championship 7-Day All-Access	\$989.99 + sales tax \$1,099.99 + sales tax

Cart punch card (twenty 9-hole rounds)	\$180
Range Punch Card	\$145
Driving Range	
Large Bucket	\$12
Medium Bucket	\$10

\$6

Promotions

Small Bucket

The Manager of the golf course may, from time to time for promotional purposes, reduce the foregoing golf course fees by not more than 35% subject to approval by the Mayor or the Mayor's designee.

PARK PAVILION RESERVATIONS

Parks may be reserved for one of two time blocks:

8:30 a.m. - 2:00 p.m.

4:00 p.m. - 9:30 p.m.

*Pavilion has power and lights

Bicentennial Rotary Park, 1400 S 1600 E	\$55*
Big Springs Park, Provo Canyon	
Large	\$115*
Medium (2)	\$80*
Campground	\$120 per
Canyon Glen Park, in Provo Canyor	า
Large	\$115*
Small	\$80*
Amphitheater	\$75
Carterville Park, 2400 N Carterville I	Road
Large	\$120*
Small	\$55*
Exchange Park, 900 N 700 W	
Large	\$120*

\$85*

\$45

Medium

Small (2)

Footprinter's Park, 1150 S 1350 W	\$30*
Fort Utah Park, 200 N Geneva Road	
Large	\$100*
Small	\$30*
Grandview Park, 1460 N 1000 W	\$35*
Harbor Park, 800 N 2450 W	\$30*
Joaquin Park, 400 N 400 E	\$30*
Kiwanis Park, 820 N 1100 E	
Brick (Large)	\$120*
Medium	\$55*
Small	\$30*
Lakeview Park, 2825 W 1390 N	
Large	\$85*
Small	\$30*
Lions Park, 1280 N 950 W	
North	\$160*

South	\$70*
Maeser Park, 451 E 600 S	\$85*
Provost Park, 629 S 1000 E	\$30*
Quail Orchard Park, 522 E 3900 N	\$150*
Riverside Park, 1260 W 600 N	
Large	\$85*
Small	\$30*
Riverview Park, 4620 N 300 W	
East	\$145*
West	\$130*
The Park at Rock Canyon, 2620 N 1200) E
#1	\$195*
#3	\$55*
#2 and #4	\$150*
Rock Canyon Trailhead Park, 2300 N 1450 E	\$65*
Provo Rotary Park, 1460 N 1550 W	

North	\$70*
West	\$85*
Sherwood Hillside Park, 1100 E 4450	N
Pavilion #1	\$30*
Pavilion #2	\$30*
Spring Creek Park, 1400 S State St	
Pavilion #1	\$85
South Fork Park, Provo Canyon above	e Vivian
Large	\$110*
Small	\$80*
Wilderness Paul Ream Park, 1600 W 500 N	
Large	\$110*
Southwest	\$30*
Center West	\$55*
Northwest	\$55*

PARKS, PARKWAYS, TRAILS, AND OTHER PARK PROPERTIES

\$350

Special Parks Use Fee for events where attendees exceed reserved pavilion capacity or where multiple areas of a park are being used for an event. This fee is in addition to all necessary pavilion rental fees.

Trail Use Fee, Base Fee for course events held on a

trail

For Events with More Than 200 Participants/Spectators (up to a maximum of 500)

\$1.50 per person

\$350

Participant/Spectator Impact Fee for Events with More Than 500 Participants/Spectators (for each person in excess of 500) \$1 per person

PROVO CITY RECREATION CENTER

		3 Month	6 Month	Annual	Monthly
Category	Daily	Res D/ Base*	Res D/ Base*	Res D/ Base*	Res D/ Base*
Adults (18 – 59)	\$6.50 <mark>\$6</mark>	\$95/\$120	\$165/\$205	\$285/\$355	\$27/\$33

Youth (3 – 17)	\$5.50 <mark>\$5</mark>	\$55/\$65	\$90/\$112	\$157/\$195	\$16/\$19
Adult Couple	N/A	\$132/\$167	\$229/\$289	\$398/\$503	\$36/\$45
Senior (60+)**	\$5.50 \$5	\$55/\$65	\$90/\$112	\$157/\$195	\$16/\$19
Senior Couple**	N/A	\$95/\$120	\$165/\$205	\$285/\$355	\$27/\$33
Family***	N/A	\$167/\$207	\$284/\$359	\$493/\$618	\$44/\$55

Note: Toddlers under the age of 3 are free.

*Res D - is the resident discount rate

*Base - is the nonresident rate

**Senior Recreation Center Membership includes Senior Center Annual Pass

***Up to six members, each additional 3-month member is \$9.00, 6-month \$18.00, and each additional annual pass holder is \$36.00. Family consists of a maximum of 2 married adults and children 21 years old and under claimed as dependents for tax purposes.

****Sales tax will be added to the price of memberships, concessions, and other applicable sales. All taxes will be indicated on sales receipts.

Childwatch \$3.50\\$3 per hour, each additional child \\$2.50\\$2 per hour

Or \$25/month for first child, \$15/month for each additional child

weekdays)

Drop-In Fitness	\$6 per class
Racquetball	\$6
Corporate Business	
Tier 3 – 10% discount 5 or more 6 Month/Annuals	
Tier 2 – 15% discount 10 or more 6 Month/Annuals	
Tier 1 – 20% discount 15 or more 6 Month/Annuals	
Senior Center Annual Pass	
\$10 <mark>\$15</mark> Resident	
\$100 Nonresident	
\$3 Nonresident Senior Daily Fee	
Rentals	
Standard Exercise Room	\$100/hr
Large Exercise Room	\$100/hr
Classroom	\$50/hr
Party Room	\$60/2 hrs
Multi-Purpose (per section, non-prime time,	\$75/hr

Multi-Purpose (all 3 sections, 4 hr. min., prime time, weekends)	\$125/hr
One-Court Gym	\$100/hr
Pool	
Outdoor Pool, after hours per 1 1/2 hours	\$500
Outdoor Corporate Pavilion (3 1/2 hours)	\$350
Competitive Pool, exclusive use	\$100/hr
Competitive Pool, nonexclusive use	\$15/hr per lane
Deep or Program Pool, exclusive use	\$75/hr
Swim Lessons – non-residents charged an additional \$10	
Provo Resident	\$45
Nonresident	\$55
Swim Lessons - Private	\$85
Piranhas Year-Round Swim Team	\$50R/\$60NR
Piranhas Summer Swim Team	\$110-\$140
Resident	\$ 110 —\$ 140
Nonresident	\$120 - \$150
Jr. Lifeguard Camp	\$140 R/\$150 NR

Lifeguard Class	\$175 \$150
Classes 60+:	
Computer Classes, 8 Classes	\$40
Computer Classes, 6 Classes	\$30
Computer Classes, 4 Classes	\$20
Computer Help, Walk-In	\$3
Tours	As approved by Director
Tuesday Night Dance	\$5/per person, \$8/couple
Ukulele, 6 Classes	\$25
Chuck-a-Rama Cards	\$1
Tai Chi	\$2/visitor
Zumba Gold	\$2/visitor
Elder Quest	\$10 annual pass required
Community Classes	
Community Classes:	(Nonresident Fee Additional \$10)
World Culture Tour	Cooking Class, \$20/person
Youth Bouldering, 8 Classes	\$45

ESL, 10 Classes	\$50
Skateboarding, 10 Classes	\$55
Cooking Class, 5 – 9 Classes	\$45 – \$120
Language Class, 10 – 12 Classes	\$75
Tumbling Tots, 8 Classes	\$60
Photography, 6 Classes	\$60
Adult Art Classes, 4 – 6 Classes	\$45 – \$125
Youth Art Classes, 4 – 8 Classes	\$45 – \$75
Lego League	\$150
Specialty Camps	\$150 \$60 – \$175
Tri Training	\$100
Fly Fishing	\$60
ASL, 16 Classes	\$75
Parent/Child Cooking	\$40
Adult Cooking Class	\$20 – \$100
Art in Nature, 9 Classes	\$100
Cake Decorating, 6 Classes	\$80

Outdoor Yoga	\$45
Ski Program (4 days)	\$375- \$685 \$3 65— \$690
Ski Program (6 days)	\$515 — \$930
Seasonal Cooking, 6 Classes	\$80 – \$100
Furniture Refurbishing, 6 Classes	\$90
Summer Adventure Kids Camp, 4 Days	\$175
Adaptive Adventure Day Camp, 4 Days	\$175
Internet Safety	\$5
Self-Defense	\$40
Pre-K Field Day	\$45
Grief Recovery Workshop	\$75
Special Events:	
Facility Events	Cost of daily admission to Provo Recreation Center
Countdown	\$10
Halloween Carnival	\$8/person, \$4/Rec Center Members

Science Palooza	\$5 children, adults free
Rec Center After-Hours Party	\$7
Summer Luau	\$15
Christmas Gala	\$20
Skate Park Competition	Free early admission, \$5 day of

PROVO SHOOTING SPORTS PARK

Admission per Individual

All Individuals		\$8.00
Punch Passes for Open Public Hours	5	
5 Punches		\$32.00
Group Reservations		
Rifle Range – 2 Hours	\$40.00	+ \$5.00 per person
Hand Gun Range Exclusive – 2 Hours	\$40.00	+ \$5.00 per person

SPORTS, ADULT

\$655.00**\$640.00**

Basketball

Flag Football \$530.00\$525.00

Soccer \$310.00

Softball

Adult Softball Tournaments \$300.00\\$285.00

Fall Softball \$375.00

Fall Softball Doubleheaders \$650.00

Spring Softball Single Headers \$400.00

Spring Softball Doubleheaders \$675.00\$650.00

Tennis Lessons – Private

Single player lessons \$45.00/person

Group lessons (2 – 4 players) \$30.00/person

Tennis league/Lessons \$70.00\$66.00

Volleyball – 6 on 6 Team \$298.00\\$290.00

SPORTS, YOUTH

Late Registration Fee All Youth Sports	\$15.00 \$10.00
Nonresident Fee All Youth Sports	\$10.00
Start Smart Jersey	\$8.00\$5.00
Baseball	
Start Smart Baseball	\$40.00
T-Ball	\$50.00\$45.00
Coach Pitch/Machine Pitch	\$55.00\$ 50.00
Jr. Baseball, 3 – 4 Grade	\$95.00
Jr. Baseball, 5 – 6 Grade	\$95.00
Jr. Baseball, 7—11 3-9 Grade	\$98.00\$95.00
Softball	
Girls Fastpitch Softball, 3 – 94 Grade	\$98.00\$85.00
Girls Fastpitch, 5 – 8 Grade	\$85.00
Basketball	
Start Smart Basketball	\$40.00
Jr. Jazz, 1 – 2 Grade	\$55.00

Jr. Jazz, 3 – 4 Grade	\$65.00 \$63.00
Jr. Jazz, 5 – 6 Grade	\$70.00\$68.00
Jr. Jazz, 7 – 8 Grade	\$75.00 \$73.00
High School Basketball Team	\$680.00 \$660.00
Jr. Jazz Jersey	\$15.00 \$13.00
Flag Football, 1 – 2 Grade	\$65.00\$60.00
Flag Football, 3 – 9 Grade	\$78.00 \$73.00
Soccer	
Start Smart Soccer	\$40.00
Youth Soccer (Spring, Fall)	
Preschool/Kindergarten/1 – 2 Grade	\$55.00
3 – 6 Grade	\$60.00
7 – 9 Grade	\$65.00
Soccer Jersey Combo	\$23.00\$ 20.00
Summer Camps (4 days)	\$65.00
Tennis	
Lessons 2 Weeks	\$60.00 <mark>\$50.00</mark>

Lessons 4 Weeks	\$65.00\$60.00
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League \$95.00\$85.00

Track and Field

Team Provo Track and Field \$60.00\$55.00

Cross Country Team \$55.00

Volleyball – Co-Ed Youth Volleyball \$60.00\$55.00

Wrestling, 4 – 8 Grade \$60.00

SPORTS FIELDS RENTAL FEES

Baseball/Softball Fields

Softball Field Lights \$30 per hour per field

Additional Field Prep

Weekdays/Saturday \$70/85\\$65/\\$80 per

diamond

Hourly Half-Day Daily

(per (4 hours)

field)

4 Field Complex \$85\$75 \$600\$500 \$1,200\$1,000

2 Field Complex \$85\$75 \$350\$300 \$700\$600

1 Field Complex \$85\$75 \$175\$150 \$350\$300

Rectangle Grass Fields (Non-Epic)

Field Rental, per Field \$50/hour

(Practice)

Field Rental, per Field (Game) \$60/ per hour, paint

included

Tennis

Single Court \$20 per hour

2 Courts \$100 per ½ day (4hr

block); \$200 per full day

(4hrs+)

The Epic Sports Park

Practice/Trainings per field \$70/hour

Weekdays (Mon. – Thurs.) \$80\$70/hour, paint

(Games) per field included

Weekdays (Mon.-Thurs.) \$800/Day

(Games) per field per day

Weekends (Fri. – Sun.) \$90\\$80/hour, paint

(Games) per field included

Weekends (Fri.-Sun.) (Games) \$900/day

per field per day

PEAKS ICE ARENA

	Serv	ice	&	Ren	tals
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Ice – 1 hour	\$200.00
Olympic Room – 1 hour	\$50.00
Mezzanine – 1 hour	\$75.00 <mark>\$100.00</mark>
Large Turf – Fall/winter 1 hour	\$120.00 <mark>\$150.00</mark>
Large Turf – Summer 1 hour	\$70.00 <mark>\$100.00</mark>
Half Turf – Fall/winter 1 hour	\$75.00 <mark>\$100.00</mark>
Half Turf – Summer 1 hour	\$50.00 <mark>\$75.00</mark>
Broomball – flat fee	\$50.00
Skate Sharpening – Same Day	\$10.00
Skate Sharpening – Next Day	\$8.00
Catering	
Hot Chocolate	\$75.00/5 gallons <mark>\$2/person</mark>
Hot Chocolate & Cookie	\$4/person
Admission	

\$4.00

Skate Rental

Walker Rental	\$7.00
Admission (3 – 65)	\$6.00
Senior Admission (62+)	\$5.00
Season Pass per person	\$150.00 + sales tax
Programs	
Learn to Skate	
Snowplow	\$80.00/session
Basic 1 – 6	\$80.00/session
Hockey 1 – 4	\$80.00/session
Specialty Classes	\$80.00/session
Youth Hockey	
Start Smart Hockey	\$80.00/session
6U Youth Hockey	\$275.00/season
8U Youth Hockey	\$275.00/season
10U, 12U, 14U Youth Hockey	\$500.00/season
Travel Hockey	\$1,700.00/season

Adult Hockey

Adult Skills Clinic \$200.00/session

Peaks Adult Hockey \$3,200.00

League - Season - per team

PARKING PERMIT AREAS

\$100.00\$15.00

Foothill Park Permit

University \$100.00\$15.00

Garden/North Foothills

Permit

Carterville Permit \$100.00

POLICE DEPARTMENT

\$100.00

Special Event

Coverage

False Alarms

The first three false No fee

alarms per calendar

year

Fourth response \$50.00

Fifth response \$75.00

Sixth or more \$100.00 each

responses

Public school \$50.00

See Administrative: Records and GRAMA Requests for Police Department records-related fees.

Pet Licensing As per the South

Utah Valley Animal Shelter

UTILITIES

UTILITY TRANSPORTATION UTILITY FUND FEE

Rates through August 31, 2025.

Category	Fee per Month
Residential A – Single- Family	\$3.68
Residential B – Multifamily	\$2.21
Commercial A (< 100 Trip-Ends)	\$9.98
Commercial B (100 – 199 Trip-Ends)	\$26.36

Commercial C (200 – 599 Trip-Ends)	\$79.28
Commercial D (600+ Trip- Ends)	\$236.78
Public Use A (< 300 Trip- Ends)	\$21.53
Public Use B (≥ 300 Trip- Ends)	\$96.08

Rates through September 1, 2025

Category	Fee per Month
Residential A – Single-Family	\$4.20
Residential B – Multifamily	\$2.52
Commercial A (< 100 Trip-Ends)	\$11.38
Commercial B (100 – 199 Trip- Ends)	\$30.05
Commercial C (200 – 599 Trip- Ends)	\$90.38
Commercial D (600+ Trip-Ends)	\$269.93
Public Use A (< 300 Trip-Ends)	\$24.54
Public Use B (≥ 300 Trip-Ends)	\$109.53

Rates through September 1, 2026

Category	Fee per Month
Residential A – Single-Family	\$4.78
Residential B – Multifamily	\$2.87
Commercial A (< 100 Trip-Ends)	\$12.97
Commercial B (100 – 199 Trip- Ends)	\$34.26
Commercial C (200 – 599 Trip- Ends)	\$103.03
Commercial D (600+ Trip-Ends)	\$307.71
Public Use A (< 300 Trip-Ends)	\$27.98
Public Use B (≥ 300 Trip-Ends)	\$124.86
Rates through September 1, 2027	
	Fee per Month
Category	
Residential A – Single-Family	\$5.45
Residential B – Multifamily	\$3.27
Commercial A (< 100 Trip-Ends)	\$14.79

Commercial B (100 – 199 Trip- Ends)	\$39.05	
Commercial C (200 – 599 Trip- Ends)	\$117.45	
Commercial D (600+ Trip-Ends)	\$350.79	
Public Use A (< 300 Trip-Ends)	\$31.90	
Public Use B (≥ 300 Trip-Ends)	\$142.34	

CULINARY WATER

Customer Service Fees

Residential Water Deposit \$100.00

Nonresidential Deposit Use of greater of 2-month

avg. or \$100.00

Connect/Processing Fee \$20.00

Field Credit Fee \$40.00

After-Hours Connect Fee \$150.00\$\frac{\$75.00}{}

Reimbursement for 8"-Water Main Line Extensions \$150.00\\$60.00 Per In.

ft.

Water Connection Fees - Meter Only

Includes furnishing and setting the meter only.

3/4"	\$515.00
1"	\$545.00
1 1/2"	\$971.00
2"	\$1,115.00
3"	\$3,973.00
4"	\$4,213.00
6"	\$6,510.00
8"	\$9,582.00
10"	\$11,717.00
12"	\$13,486.00
Fire Hydrant Meter Rental	\$10.00 <mark>\$5.00</mark> per working day

Fire Hydrant Meter Deposit*

\$2,000.00

*Damage to hydrant or hydrant meter by contractor will be deducted from the deposit.

Fire Hydrant No Read Penalty

\$50.00 per missed read

Water User Fees

Note: Water services provided to non-Provo residents will be double the rates listed here.

Unit

3/4"	\$20.50 per month
4"	\$25.86 per month
1 1/2"	\$55.60 per month
2"	\$83.17 per month
3"	\$161.26 per month
4"	\$268.72 per month
6 "	\$319.10 per month
8"	\$481.07 per month
10"	\$639.88 per month
12"	\$1,038.99 per month
Commodity Charge	

Residential – Winter (November to April)	\$1.17 per 1,000 gallons
Tier 1 <100K gallons	
Residential – Winter (November to April)	\$1.28 per 1,000 gallons
Tier 2 > 100K gallons	
Residential – Summer (May to October)	\$1.93-per 1,000 gallons
Tier 1 < 100K gallons	

Residential – Summer (May to October) Tier 2 >100K gallons	\$2.14 per 1,000 gallons
Commercial – Winter (November to April) Tier 1 <500K gallons	\$1.17 per 1,000 gallons
Commercial - Winter (November to April)	\$1.28 per 1,000 gallons
Tier 2 >500Kgallons	
Commercial – Summer (May to October) Tier 1 <500K gallons	\$1.93 per 1,000 gallons
Commercial – Summer (May to October)	\$2.14 per 1,000 gallons
Tier 2 >500K gallons	

Rates to become effective September 1, 2025.

Water Resources Director can make exemptions for customers who participate in urban farming.

RESIDENTIAL

Monthly Base Rates

METER SIZE	AMOUNT
3/4" OR SMALLER	\$21.43
1"	\$27.04
1.5"	\$58.13
2"	\$86.95
3"	\$168.60
4"	\$280.95
6"	\$333.62
8"	\$502.96

Residential Tier Volume Breaks (in thousand gallons)

	3/4"	1"	1.5"	2	3	4	6	8
TIER 1	0 - 10	0 - 15	0 - 50	0 - 120	0 - 175	0 - 250	0 - 700	0 - 1,000
TIER 2	10 - 55	15 - 100	50 - 250	120 - 525	175 - 1,200	250 - 2,000	700 - 4,000	1,000 - 6,400
TIER 3	>55	>100	>250	>525	>1,200	>2,000	>4,000	>6,400

NON-RESIDENTIAL

Monthly Base Rates

METER SIZE	AMOUNT
1" OR SMALLER	\$27.04
1.5"	\$58.13
2"	\$86.95
3"	\$168.60
4"	\$280.95
6"	\$333.62
8"	\$502.96
10"	\$668.99
12"	\$1,086.26

Non-Residential Tier Volume Breaks (in thousand gallons)

	1"	1.5"	2"	3"	4"	6''	8"	10"	12"
TIER 1	0 - 25	0 - 75	0 - 150	0 - 175	0 - 250	0 - 700	0 - 1,000	0 – 1,150	0 - 2,150
TIER 2	25 - 250	75 - 500	150 - 2,000	175 – 2,500	250 – 3,000	700 – 4,000	1,000 - 7,500	1,150 - 11,500	2,150 – 21,500
TIER 3	>250	>500	>2,000	>2,500	>3,000	>4,000	>7,500	>11,500	>21,500

ALL CUSTOMERS

Tier Volume Costs (\$/thousand gallons)

TIER 1	\$1.37
TIER 2	\$2.09
TIER 3	\$2.81

Equipment Rates

Vac Truck and Operators

\$400.00 per hour

Backflow Noncompliance Fee

\$100.00 per assembly

Fire Hydrant With Backflow Meter Rental \$20.00 per day

Meter or Hydrant Tampering Fee 1st Offense \$300.00\\$100.00

Meter or Hydrant Tampering Fee 2^{nd+} Offense \$500.00\$250.00

Cross-Connection Control Inspection Fee \$150.00 per inspection

ENERGY

ALL ENERGY RATES SCHEDULES CAN BE FOUND AT:

https://www.provo.gov/841/Utility-Rates-and-Fees https://provopower.org/customer-service/

Customer Service Fees

Residential Electric Deposit \$100.00

Nonresidential Deposit use greater of 2-month avg.

or \$100.00

Meter Reading Fee for AMI Opt- \$10.00/month

Out

(If Eligible)

Credit Reconnect \$40.00

Returned Check as set by State Law

Connect/Processing Fee \$20.00

After-Hours Connect Fee \$75.00

Same Day Connect Fee	\$75.00
Connect/Processing Fee (3-Phase Service)	\$60.00
Credit Reconnect (3-Phase Service)	\$150.00
Engineering Division Fees	
Temporary Hook-Up Fee	\$300.00
Upgrade Overhead Connection Fee	\$435.00
Upgrade Underground Connection Fee	\$600.00
Demolition Service Removal	\$200.00
Additional Hook-Up Inspections (beyond 2)	\$50.00
Net Metering/Solar 100-200 Amp Residential	\$375.00
Net Metering/Solar 200-400 Amp Commercial/Residential	\$825.00
Meter Tampering Fee	
1st Offense	\$100.00
2nd Offense	\$250.00
Electric Facility Relocation Fee	Actual Costs

Master Metering Penalty Fee	\$250.00

Aid to Construction Fees Actual Costs

Banner Installation and Removal \$150.00

Each Additional Week \$50.00

Pole Attachment Fee \$15.00

Electric Vehicle Charging Rate \$0.13\\$0.1209/kWh

Service Connection Fees

Single-Phase Meters		
Amperage	1 Meter Service	Multi-Metering 120/240 V cost
0 – 400 200	\$1,240 \$875	+ \$400\$300/additional meter
210 – 400	\$1,100	+ \$300/additional meter
401 — 1,000	\$2,685 \$1,950	+ \$400 <mark>\$300</mark> /additional meter

Three-Phase Meters

Amperage	1 Meter Service	Multi-Metering 120/208 V cost
0 –400- 200	\$1,678 \$ 1,2 75	+ \$750 <mark>\$600</mark> /additional meter

201 – 400	\$1,225	+ \$600/additional meter
401+ — 800	\$3,723 \$2,475	+ \$750 <mark>\$600</mark> /additional meter
801+	\$ 2,950	+ \$600/additional meter

SANITATION

Curbside Residential Fees (per month for weekly service)

Garbage – No Recycling (No Yard Waste or Household Recycling)	\$20.60
Garbage – With Recycling (Yard Waste and/or Household Recycling)	\$18.60
Household Recycling	\$8.25
Yard Waste Recycling (Billed March – November only)	\$6.40
Return Service Fee	\$10.00

Suspension of Residential Service

Standby charge of \$1.00 per month to be paid during suspension

Roll-Off Disposal

Tipping Fee (in addition to

hauling fee)

\$44.00\$39.00 per ton

Delivery and First Hauling

\$200.00\$120.00

Each Additional Hauling

\$100.00\$85.00

Commercial Frontload Fees (per month for weekly service)

3 Yard Container

\$37.00\$34.00

4 Yard Container

\$37.00\$45.00

6 Yard Container

\$74.80\$68.00

8 Yard Container

\$99.00\$90.00

Other Charges

Truck and Crew

\$200.00\$100.00 per

hour

Disposal Charge of Waste

\$50.00 per tonminimum

charge

Replacement of Damaged

\$65.00

Can

Fine for Trash in Yard Waste

\$25.00

Can

Sanitation Ordinance

\$25.00

Violation

per violation

Can Return Fee (Less Than \$65.00

One Year of Service)

Compost

Drop-Off Fee (only \$5.00 per load

noncommercial, Provo residents allowed)

Compost Purchase \$10.00<mark>\$5.00</mark> per cubic

(residents) yard

Compost Purchase \$15.00\\$10.00 per cubic

(nonresidents) yard

STORM WATER

See Stormwater Service District Fee Schedule.

WASTEWATER

Equipment Rates

Jetter Truck and operators \$400.00/hour

Closed Circuit TV Truck and \$400.00/hour

operators

Permitted Pretreatment \$500.00 per occurrence

noncompliance fine occurence

Food Service Establishment and non-permitted industrial users

Pretreatment noncompliance fine

\$100.00 first violation

\$300.00 additional violations (per occurrence)

Wastewater Contribution Permit

Annual Fee \$200.00 per year

Other fees are based on time and materials

Hauled in Waste

Septage Waste \$60.00 per 1,000 gallons

Nonconnection to Available Sewer

Within 300 ft. of \$21.20 per month

City Sewer

Wastewater Surcharge Fees

Biochemical \$0.27 per pound

Oxygen Demand

Suspended \$0.23 per pound

Solids

Oil or Grease \$0.28 per pound

Standard	\$50.00	per	To cover
Monitoring Fee		occurrence	inspections cost.
Reimbursement for 8" Sewer Main Line Extensions	\$150.00 <mark>\$50.00</mark>	Per In. ft.	

Note: Wastewater service provided to non-Provo residents will be double the rates listed here.

Monthly Residential Base Charge

Base Rate Single Unit – \$21.20 per connection

Base Rate Multiple Units - \$19.09 per unit

Monthly Nonresidential Base Charge

Meter Size	Base Charge
3/4"	\$21.20
1"	\$52.99
1.5"	\$106.00
2"	\$169.57
3"	\$317.96
4"	\$529.92
6"	\$1,059.84

8"

\$1,695.74

All Uses Commodity Charge – \$5.81 per 1,000 gallons

(Am Res. 2008-26, Am Res. 2011-09, Am 2012-14, Am 2012-15, Am 2012-26, Am 2012-38, Am 2012-46, Am 2013-10, Am 2013-21, Am 2013-23, Am 2013-24, Am 2013-42, Am 2014-17, Am 2015-08, Am 2015-28, Am 2016-05, Am 2016-12, Am 2016-19, Am 2016-22, Am 2016-28, Am 2017-03, Am 2017-11, Am 2017-28, Am 2018-08, Am 2018-19, Am 2018-35, Am 2019-03, Am 2019-23, Am 2019-30, Am 2019-36, Am 2019-44, Am 2020-19, Am 2021-11, Am 2021-17, Am 2021-25, Am 2021-43, Am 2022-07, Am 2022-10, Am 2022-23, Am 2022-54, Am 2023-07, Am 2023-25, Am 2023-54, Am 2024-32)

The Provo City Code is current through Ordinance 2024-51, passed October 1, 2024.

Disclaimer: The city recorder has the official version of the Provo City Code. Users should contact the city recorder for ordinances passed subsequent to the ordinance cited above.

City Website: www.provo.org
City Telephone: (801) 852-6000

Hosted by General Code.



ADMINISTRATIVE SERVICES

TEL 801 852 6504 351 W CENTER ST PO BOX 1849 PROVO, UT 84603

NOTICE OF PUBLIC HEARINGS BEFORE THE PROVO CITY MUNICIPAL COUNCIL, PROVO CITY REDEVELOPMENT AGENCY GOVERNING BOARD, AND PROVO CITY STORMWATER SERVICE DISTRICT GOVERNING BOARD

Notice is hereby given that the Municipal Council of the City of Provo, Utah, the Provo City Redevelopment Agency Governing Board, and the Provo City Stormwater Service District Governing Board will hold public hearings at two meetings, one that will begin at 5:30 p.m. on Tuesday June 3, 2025 to present the documents for the Fiscal Year 2025-2026 Budget, and one that will begin at 5:30 p.m. on Tuesday, June 17, 2025 to adopt the Fiscal Year 2025-2026 Budget, pursuant to Utah Code Sections 10-6-114 and 10-6-135 for Provo City Corporation, Provo City Redevelopment Agency, and Provo City Stormwater Service District, respectively.

Citizens who wish to view the budgets in advance may do so by visiting this link: https://www.provo.org/home/showpublisheddocument/24251

The meetings will also be available to the public for live broadcast and on-demand viewing at: youtube.com/provocitycouncil. Those who would like to participate in the meetings virtually may do so via Zoom. To join the Zoom meeting on June 3, 2025, visit zoom.us/join and enter Meeting ID 833 9747 5081 and Passcode 041849. To listen or comment via phone, dial 346-248-7799, enter the appropriate Meeting ID for the meeting you are attending and press #. Press # again for participant ID. Once connected, press *9 to indicate that you would like to comment. For more information regarding how to comment in the electronic meeting, visit agendas.provo.org and click on the meeting agenda.

Andrea Wright, Budget Analyst

Provo Property Value Error: Impact & Solutions

Utah County Auditor's Office 3-Sept 2025

Problem

A clerical error resulted in about 530,000,000 of taxable property value being added to Provo (about 5% over the actual value). This impacted Provo City and Provo School district by artificially lowering their Certified Tax Rates and consequently reducing the projected revenue they would receive from property tax (\$840K and \$3.72M respectively).

Impact

- 1. The certified tax rates given to Provo City and Provo School District were about 5% less than they should have been. Impacted were 23,143 primary residential properties and 2,087 improved parcels
- 2. Homeowners: If the rate is corrected, the average Provo primary residential property's tax bill will be about \$103 more than was reported in the valuation notice (School District: \$81, City: \$22).
- 3. Businesses: If the rate is corrected then a \$1M Provo business's tax bill will be about \$385 more than was reported in the valuation notice (School District: \$302, City: \$83).

Details

Entity Name	Value	Rate	Budget	Value	Rate	Budget	\$\$		%	Value	Rate	Budget	\$\$
Provo	11,126,827,168	0.001599	\$ 17,791,865	10,598,723,794	0.001599	\$ 16,951,990	\$ (8	39,875)	-4.72%	10,598,723,794	0.001678	\$ 17,789,290	\$ (2,575)
Provo SD	11,082,901,734	0.007017	\$ 77,768,002	10,551,951,036	0.007017	\$ 74,047,875	\$ (3,7	20,127)	-4.78%	10,551,951,036	0.007305	\$ 77,086,838	\$ (681,164)

Provo City						
Example Values	Home	Business				
Market Value	511,990	1,050,765				
Taxable Value	281,595	1,050,765				
Original Final Taxes	2,826	10,544				
Corrected Taxes - PC Only	2,848	10,627				
Difference - Corrected to Orig	22.25	83.01				

Provo School District						
Example Values	Home	Business				
Market Value	511,990.00					
Taxable Value	281,595	1,050,765				
Original Final Taxes	2,826	10,544				
Corrected Taxes - SD Only	2,907	10,847				
Difference - Corrected to Orig	81.10	385.63				

Solution

- ► Correct rates this year:
 - 1. Corrected tax rate needs to be adopted by September 15th
 - 2. Send correction notices to potentially affected property owners
- ► Tax Commission corrects rates next year
 - 1. Validate impact of error in April of 2026
 - 2. County notifies Tax Commission of the impact of the error
 - 3. Tax commission adjusts certified rate to mitigate the impact See <u>59.2.924.1</u>

The adjustment under Subsection (2) is an amount equal to the lesser of:

- (i) the difference between the taxing entity's budgeted collections for the year and the taxing entity's actual collections for the year; or
- (ii) the amount of the clerical error.