



7505 S Holden Street
Midvale, UT 84047
801-567-7200
Midvale.Utah.gov

MIDVALE CITY COUNCIL REGULAR MEETING AGENDA May 5, 2026

Public Notice Is Hereby Given that the **Midvale City Council** will hold a regular meeting on **May 5, 2026** at Midvale City Hall, 7505 South Holden Street, Midvale, Utah as follows:

Electronic & In-Person City Council Meeting

This meeting will be held electronically and in-person. **Public comments may be submitted electronically to the City Council at Midvale.Utah.gov/PublicComment by 5:00 p.m. on May 4, 2026.**

The meeting will be broadcast on **You-Tube (Midvale.Utah.gov/YouTube)**

6:00 p.m. – WORKSHOP

- Recreation Application Discussion. — *[Matt Dahl, City Manager]*

6:30 p.m. - REGULAR MEETING

I. GENERAL BUSINESS

- WELCOME AND PLEDGE OF ALLEGIANCE
- ROLL CALL
- Unified Police Department Report — *[Chief April Morse]*
- Proclamation Declaring May 2026 as Front Line Worker Appreciation Month

II. PUBLIC COMMENTS

Any person wishing to comment on any item not otherwise scheduled for a public hearing on the agenda may address the City Council at this point by stepping to the microphone and giving their name for the record. Comments should be limited to not more than three (3) minutes unless additional time is authorized by the City Council. Citizen groups will be asked to appoint a spokesperson. This is the time and place for any person who wishes to comment on issues not scheduled for public hearing. Items brought forward to the attention of the City Council will be turned over to staff to provide a response outside of the City Council meeting.

III. COUNCIL REPORTS

- Council Member Bonnie Billings
- Council Member Paul Glover
- Council Member Heidi Robinson
- Council Member Bryant Brown
- Council Member Denece Mikolash

IV. MAYOR REPORT

- Mayor Dustin Gettel

V. CITY MANAGER REPORT

A. Matt Dahl

VI. PUBLIC HEARINGS

A. Receive Public Comment Regarding a Zoning Code Text Amendment to Table 17-7-12.10 of the Regional Commercial Zone to Increase the Allowed Percentage for Changeable Copy Signs. — ***[Jonathan Anderson, Planner II]***

ACTION: Consider Ordinance No. 2026-O-13 Amending Table 17-7-12.10 of the Regional Commercial Zone to Increase the Allowed Percentage for Changeable Copy Signs.

VII. CONSENT

A. Consider Minutes of April 21, 2026 — ***[Rori Andreason, H.R. Director/City Recorder]***

VIII. DISCUSSION ITEMS

A. Budget Officer Intent to State that the Tentative Budget includes a Proposed Property Tax Rate Increase. — ***[Mariah Hill, Administrative Services Director]***

B. Budget Officer Statement that the Tentative Budget Includes a Proposed Property Tax Rate Increase — ***[Mariah Hill, Administrative Services Director]***

IX. ACTION ITEMS

A. Consider **Resolution No. 2026-R-24** Adopting the FY2027 Midvale City Tentative Operating and Capital Budgets, Beginning July 1, 2026 and Ending June 30, 2027 and Establishing a Public Hearing. — ***[Mariah Hill, Administrative Services Director]***

B. Consider **Resolution No. 2026-R-27** Adopting the FY2027 Midvale City Property Tax Impact Schedule — ***[Mariah Hill, Administrative Services Director]***

C. Consider **Resolution No. 2026-R-25** Acknowledging Compliance with Truth-in-Taxation Notice and Disclosure Requirements Related to the Fiscal Year 2026-2027 Tentative Budget. — ***[Mariah Hill, Administrative Services Director]***

D. Consider **Resolution No. 2026-R-26** Stating the City Council's intent to consider a tax rate that exceeds the Certified Tax Rate for the Public Safety Property Tax and establishing a Truth-in-Taxation Public Hearing. — ***[Mariah Hill, Administrative Services Director]***

IX. POSSIBLE CLOSED SESSION

The City Council may, by motion, enter into a Closed Session for:

- A. Discussion of the Character, Professional Competence or Physical or Mental Health of an Individual;
- B. Strategy sessions to discuss pending or reasonably imminent litigation;
- C. Strategy sessions to discuss the purchase, exchange, or lease of real property;
- D. Discussion regarding deployment of security personnel, devices, or systems; and
- E. Investigative proceedings regarding allegations of criminal misconduct.

X. ADJOURN

In accordance with the Americans with Disabilities Act, Midvale City will make reasonable accommodations for participation in the meeting. Request assistance by contacting the City Recorder at 801-567-7207, providing at least three working days advance notice of the meeting. TTY 711

The agenda was posted in the City Hall Lobby, on the City's website at Midvale.Utah.gov and the State Public Notice Website at pmn.utah.gov. Council Members may participate in the meeting via electronic communications. Council Members' participation via electronic communication will be broadcast and amplified so other Council Members and all other persons present in the Council Chambers will be able to hear or see the communication.

Date Posted: April 30, 2026

**Rori L. Andreason, MMC
H.R. Director/City Recorder**



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MIDVALE CITY COUNCIL STAFF REPORT 05/05/2026

SUBJECT

Consider Ordinance No. 2026-O-13 Amending Table 17-7-12.10 of the Regional Commercial Zone to Increase the Allowed Percentage for Changeable Copy Signs.

SUBMITTED BY

Jonathan Anderson, Planner II

BACKGROUND AND ANALYSIS

A text amendment application was submitted by Dean Cardinale of World Wide Trekking which proposes to “modify monument sign regulations to allow up to 85% changeable copy”, see Attachment 2. Exhibits B-G shown in Attachment 2 along Union Park Avenue and in the surrounding area, identify signs that are not within Midvale City’s limits (Cottonwood Heights for the billboard-Exhibit B, and Sandy for the remaining signs-Exhibits C-G) and thus not applicable as they are regulated by different jurisdictions.

The current language in Table 17-7-12.10 permits 25% of a sign’s area for wall or monument sign types as changeable copy, which is reasonable to keep signs from being a nuisance or distraction for vehicular traffic.

Public notice has been sent to affected entities as required in 17-3-9(B) of the Midvale Municipal Code. No comments have been received as of the writing of this report.

-ZONING CODE TEXT AMENDMENT CRITERIA-

Midvale City Code 17-3-1(F) outlines the criteria necessary for amendments to the zoning code.

F. Zoning Code Text Amendment Criteria. To establish and maintain a sound, stable, and desirable city, a zoning code amendment application may only be approved if the reviewing body determines, in written findings, that the proposed amendment demonstrates one or more of the following:

1. The proposed amendment promotes the objectives of the general plan and purposes of this title;
2. The proposed amendment promotes the purposes outlined in Utah State Code 10-9a-102;
3. The proposed amendment more clearly explains the intent of the original language or has been amended to make interpretation more straightforward; or

4. Existing zoning code was the result of a clerical error or a mistake of fact.

Staff finds that this proposal does not meet the required criteria, see the responses below for each related above-criteria.

1. The current sign standards permit reasonable signage of various types to be constructed to facilitate commercial business activity and already promote the objectives of the general plan.
2. The current sign standards permit reasonable signage of various types to be constructed to facilitate commercial business activity and already promote the purposes of UCA 10-20-101 (renumbered from 10-9a-102).
3. The existing language of “25%” is already clear and does not need to be amended to be interpreted more straightforward.
4. The existing language of “25%” is not a clerical error or a mistake of fact.

STAFF RECOMMENDATION

Staff recommends the City Council deny the zoning code text amendment with the following finding:

1. The amendment does not comply with Midvale City Code 17-3-1(F).

PLANNING COMMISSION RECOMMENDATION

The Planning Commission unanimously recommended denial of the zoning code text amendment request at the April 22, 2026 regular meeting, with the finding noted above.

RECOMMENDED MOTION

I move that we deny Ordinance No. 2026-O-13 amending Table 17-7-12.10 of the Regional Commercial Zone to Increase the Allowed Percentage for Changeable Copy Signs as provided in the attachments, with the finding noted in the staff report.

ATTACHMENTS

1. Ordinance No. 2026-O-13
2. Text Amendment Application

**MIDVALE, UTAH
ORDINANCE NO. 2026-O-13**

**AN ORDINANCE AMENDING TABLE 17-7-12.10 OF THE REGIONAL
COMMERCIAL ZONE TO INCREASE THE ALLOWED PERCENTAGE FOR
CHANGEABLE COPY SIGNS.**

WHEREAS, pursuant to Utah Code Annotated Sections 10-8-84 and 10-20-501 through 10-20-503, Midvale City (“the City”) has authority to make and amend any regulation of or within zoning districts or any other provision of the land use ordinance to promote the prosperity, improve the morals, peace and good order, comfort, convenience, and aesthetics of the municipality; and

WHEREAS, on January 2, 2002, the Midvale City Zoning Ordinance, Title 17 of the Midvale Municipal Code (the “Code”), became effective and is subject to amendments from time to time pursuant to Section 17-3-1 the Code; and

WHEREAS, pursuant to Section 16-04-010 of the Code, the City desires to promote the protection of public health, life and safety; protect the character and social and economic stability of all parts of the city; protect and preserve the value of land throughout the municipality; guide public and private policy and action; establish responsible standards; prevent pollution and degradation of air, streams, and ponds; preserve the natural beauty and topography; and provide for open spaces through the most effect design and layout of the land; and

WHEREAS, pursuant to Section 17-1-1 of the Code, the City desires to promote coordinated development, redevelopment, effective use of land, and site planning; protect and promote public safety, health, and general welfare by providing adequate light and air, water and sewage control, police, fire and wetlands protection; and secure economy in governmental expenditures; and

WHEREAS, the City desires to amend Table 17-7-12.10 of the Regional Commercial Zone to increase the allowed percentage for changeable copy signs; and

WHEREAS, the Planning Commission held a public hearing on April 22, 2026, to review the request for amendment and, after considering all the information received, made a recommendation to deny the amendment request to the City Council; and

WHEREAS, the City Council of Midvale City, Utah held a public hearing on May 5, 2026; and

WHEREAS, after taking into consideration citizen testimony, planning analysis, and the Planning Commission’s recommendation as part of its deliberations, the City Council finds it is appropriate and within the best interest of the City to make changes to the Code.

NOW, THEREFORE, BE IT ORDAINED by the City Council of Midvale City, Utah as follows:

Section 1. The following sections of the Midvale Municipal Code are hereby amended as included in the following attachments to this document:

- Attachment A: Amending Table 17-7-12.10 of the Regional Commercial Zone to increase the allowed percentage for changeable copy signs

Section 2. This ordinance shall take effect upon the date of first publication.

PASSED AND APPROVED this 5th day of May 5, 2026.

Dustin Gettel, Mayor

ATTEST:

Rori Andreason, MMC
City Recorder

Voting by City Council	“Aye”	“Nay”
Bonnie Billings	_____	_____
Paul Glover	_____	_____
Heidi Robinson	_____	_____
Bryant Brown	_____	_____
Denece Mikolash	_____	_____

Date of first publication: _____

Attachment A:

17-7-12.10 Signs.

If sign type is not specifically designated, then it is prohibited. Only two sign types are permitted per building unless specifically approved by the planning commission through the conditional use review process.

Table 17-7-12.10. Signs

Sign Type	Sign Area Max.	Height Max.	General Restrictions
A-Frame	6 s.f.	4'	One per ground level tenant. Must not impede pedestrian movement.
Awning/ Canopy	5% of wall surface; 80% of width	80% of vertical drip	Constructed of canvas-like materials or architectural metal. Design and color to relate to storefront. May extend 5' from facade at least 8' above sidewalk.
Campaign	32 s.f.	6'	Removed within 15 days from final voting day. 3' max. height in clear view triangle.
Changeable Copy	28 5% of sign		Changeable copy signs may be wall or monument signs. 1 changeable copy sign/business location.
Construction	32 s.f.	12'	Removed prior to certificate of occupancy.
Directional	4 s.f.	3'	Located at drive entrances and on-site only.
Flat or Wall (Includes Window)	Sign 1: 15% of wall surface; Signs 2—3: combined signage 5% of wall surface		Must be attached to main building. All signs attached to facade, including awning signs, window signs and wall signs, determine sign area.

Sign Type	Sign Area Max.	Height Max.	General Restrictions
Monument	32 s.f.	6' (total)	At least 1 foot of pedestal. May be placed on berm, w/top of sign \leq 9'; 3' max. height in clear view triangle; \geq 3' from sidewalk.
Name Plate	3 s.f.	n/a	Must be attached to main structure.
Off-Premises Directional	5 s.f.	4'	Off-premises directional signs shall be monument style unless located on an existing sign pole; \geq 150' from another off-premises sign; \geq 6' from right-of-way. Arterial or major collector streets only.
Pole Banners	2 ft. x 5 ft.	n/a	Must be attached to on-site light poles at top and bottom corners. Must hang vertically. One sign per pole.
Real Estate	32 s.f.	12'	3' max. height in sight distance triangle.
Shopping Center	Pylon signs: 1.5 s.f./foot of frontage up to 300 s.f. Monument signs: 48 s.f. + 1 s.f./foot of frontage \leq 96 s.f.	Pylon: 35' Monument: 6'	Min. shopping center area: 5 acres and 500' of frontage. One pylon sign for every 500' of frontage (500' separation). One monument sign for every 250' of frontage (250' separation). Decorative pylon cover required. Back to back sign faces \leq 10°.
Temporary			See text.
Window	25% of window area		See text.

[...]

Midvale City

Text Amendment Submission Packet

Applicant: Dean Cardinale

Business: World Wide Trekking

Address: 7404 Union Park Avenue, Midvale, UT 84047

Text Amendment Request – Midvale City Code (17-7-12)

Purpose: Request to modify monument sign regulations to allow up to 85% changeable copy, aligning with existing conditions and surrounding corridor development.

Current Code: (17-7-12.10) Limits changeable copy on monument signs to 25% of the total sign area.

Proposed Amendment: Modify (17-7-12.10) to allow up to 85% of the total monument sign area to be used for changeable copy.

Context: The subject property is located near the boundary of Midvale and Sandy. Signage both north (within Midvale) and south (within Sandy) reflects a consistent corridor pattern of high-percentage changeable copy signage. This amendment reflects real-world conditions immediately surrounding the site.

Justification:

A. Consistency with Existing Midvale Standards

Midvale City Code (17-7-11) (Historic Main Street Zone) Midvale City has approved a double-sided monument sign with substantial changeable copy for at their office building on Main Street, demonstrating an established precedent for this type of signage. (Exhibit A) The current code (17-7-11-10) does not state that changeable copy signs are approved in Historic Midvale.

B. Compatibility with Surrounding Development

The subject property is located along a highly commercialized corridor where changeable copy signage is already prevalent. Examples include:

- Municipal signage at Midvale City offices (Exhibit A)
- Billboard signage along Fort Union Boulevard (Exhibit B)

Surrounding Area:

- Multiple electronic monument signs along the Union Park corridor extending into Sandy, including:
 - VASA Fitness (Exhibit C)
 - Country Square Shopping Center (Exhibit D)
 - Sandy Amphitheater (Exhibit E)
 - Sandy Professional Center (Exhibit F)
 - Alta View Hospital (Exhibit G)

These examples demonstrate that higher-percentage changeable copy signage is already characteristic of the surrounding area.

C. Equal Treatment of Similar Land Uses

The current limitation in the Regional Commercial Zone creates an inconsistency between zoning districts that serve similar commercial functions. Aligning (17-7-12) with (17-7-11) promotes fairness and predictability in the application of sign regulations.



Exhibit A – Midvale City Monument Sign (Historic Main Street) (double sided sign)



Exhibit B – Billboard .39 miles North of Site (Union Park) (Billboard sign)



Exhibit C: – Vasa Fitness .39 miles South of Site (double sided sign) 1300 East



Exhibit D – Electronic Sign Detail 1.5 miles South of Site (double sided sign) 1300 East



Exhibit E – Monument Sign 2.5 miles South Corridor (Sandy) 1300 East (2 double sided sign)



Exhibit F – Monument Sign 2.5 miles South Corridor (Sandy) 1300 East (doubled sided sign)



Exhibit G – 2.6 miles South Corridor (Sandy) (3) (double sided signs) 1300 East

As demonstrated in Exhibits A–G, the proposed amendment reflects existing conditions both within Midvale and along the immediately adjacent commercial corridor.



Exhibit H: World Wide Trekking 7404 Union Park Ave Site (single sided sign)

5. Compliance with Midvale City Code (17-3-1) (F)

The proposed text amendment satisfies multiple criteria outlined in Midvale City Code (17-3-1(F), as follows:

A. Promotes the Objectives of the General Plan (17-3-1(F)(1)

The proposed amendment supports the objectives of the City's General Plan by aligning zoning regulations with the existing character and function of the surrounding commercial corridor.

The subject property is located within a high-visibility commercial area where signage plays an important role in business identification and communication. Allowing a greater percentage of changeable copy on monument signs supports economic vitality by enabling businesses to effectively communicate with the public.

Additionally, the amendment reflects the built environment along the corridor, where similar signage already exists both within Midvale and in immediately adjacent areas. Aligning the zoning code with these conditions promotes consistency, predictability, and orderly development.

B. Promotes the Purposes of Utah Code Annotated (10-9a-102 (17-3-1(F)(2))

The proposed amendment advances the purposes of land use regulation as outlined in Utah Code Annotated (10-9a-102) by:

- Supporting **orderly development patterns** consistent with existing land uses
- Promoting **economic development and business viability** within commercial zones
- Encouraging **uniform and equitable application of land use regulations**
- Ensuring that regulations reflect **modern technology and current development practices**

By allowing increased flexibility for monument signage, the amendment helps ensure that local businesses remain competitive and that regulations do not impose unnecessary limitations inconsistent with surrounding conditions.

C. Clarifies Intent and Improves Code Interpretation (17-3-1(F)(3))

The current limitation of 25% changeable copy within the Regional Commercial Zone is inconsistent with signage observed within Midvale and along the surrounding corridor, including allowing the Midvale City double-sided sign exists with no change in the code (17-7-11) which would allow Midvale City to have a changeable copy sign on Historic Main Street.

This inconsistency creates ambiguity in how the code is applied and interpreted, particularly when similar signage has been approved in other zones or for municipal uses.

The proposed amendment provides clarity by establishing a standard that more accurately reflects existing development patterns and removes uncertainty in the application of monument sign regulations.

Conclusion:

As demonstrated in Exhibits A–G, monument and freestanding signage with a majority of changeable copy already exists within Midvale and the surrounding corridor. The proposed amendment aligns the code with existing, approved development patterns rather than introducing a new or incompatible condition.

The proposed amendment brings the Regional Commercial Zone into alignment with existing Midvale practices and the visual character of surrounding commercial corridors. It supports local businesses, ensures consistency in code application, and reflects current signage technology and usage.

Approval of this amendment is respectfully requested.

Thank you, Dean Cardinale

Founder | Lead Guide

World Wide Trekking



CITY COUNCIL MEETING
Minutes
Tuesday April 21, 2026

Council Chambers
7505 South Holden Street
Midvale, Utah 84047

MAYOR: Mayor Dustin Gettel

COUNCIL MEMBERS: Council Member Paul Glover
Council Member Bonnie Billings
Council Member Denece Mikolash
Council Member Bryant Brown
Council Member Heidi Robinson

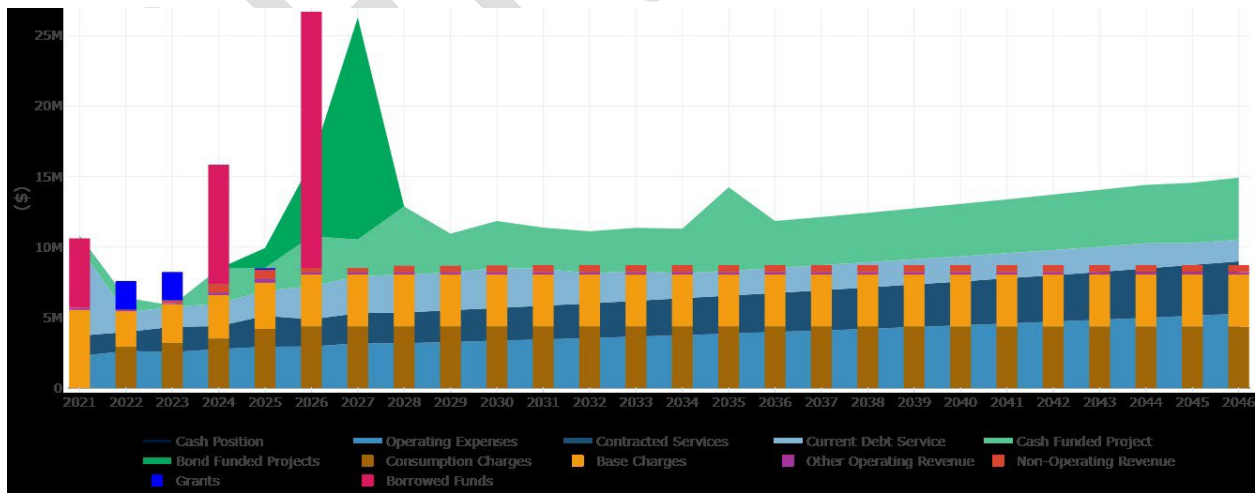
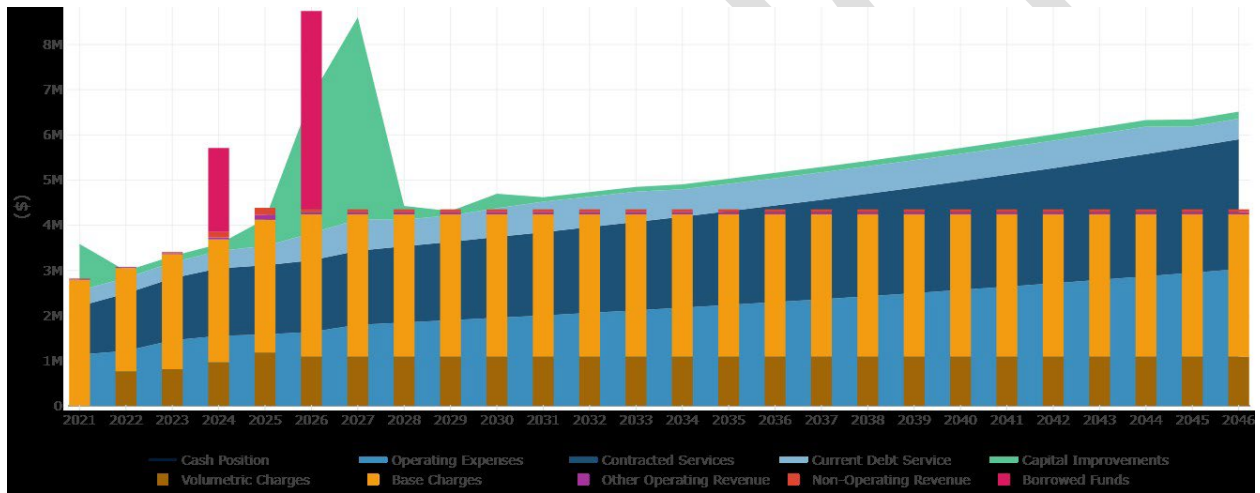
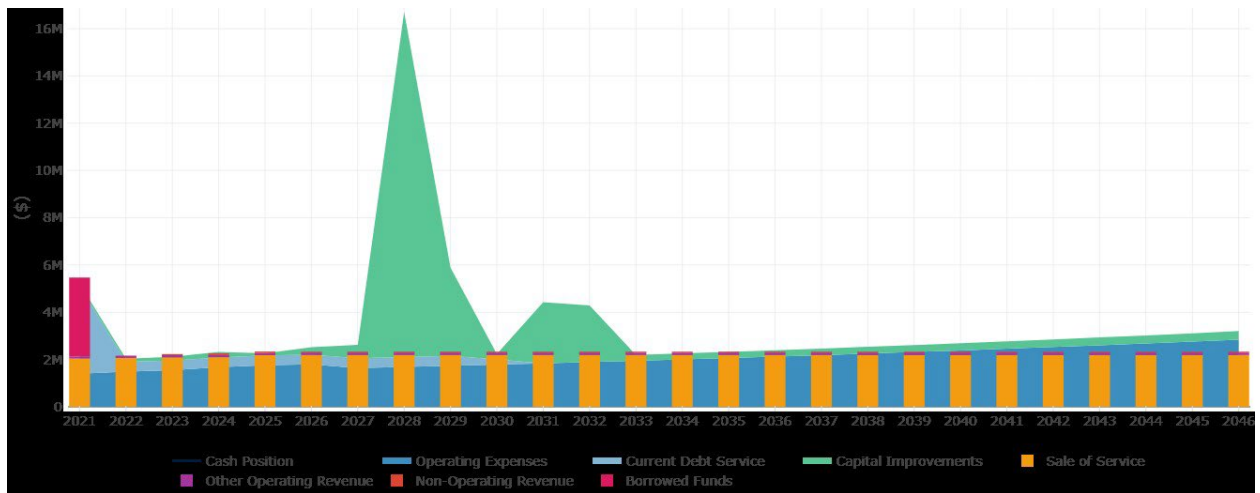
STAFF: Matt Dahl, City Manager; Rori Andreason, HR Director/City Recorder; Garrett Wilcox, City Attorney; Glen Kennedy, Public Works Director; Jerimie Thorne, Deputy Public Works Director; Wendelin Knobloch, Planning Director; Nate Rockwood, Assistant City Manager; Mariah Hill, Administrative Services Director; Adam Olsen, Community Development Director; Wendelin Knobloch, Planning Director; Laura Magness; Communications Director; Katie Thorne, Executive Community Development Assistant; Chief April Morse, UPD; Chief Jason Mazuran, UPD; Chief Nathan Kay, UFA; and Josh Short, Network Administrator.

6:00 p.m. – WORKSHOP
DISCUSS FY27 ENTERPRISE BUDGETS

Mariah Hill said she does not believe any rate increases will be needed for utilities this year. She said that over the years there was a five-year plan for the water rates. That plan has now ended. She has obtained new Waterworth software that can be used for planning long range water rate plans. This can be updated every year so a five-year plan will not be needed since the needs will be calculated annually through this software.

She reviewed the water fund, sewer fund, and storm water fund. The sewer master plan was adopted two years ago so there is some time before capital needs will be an issue there, storm water is also doing well this year with the recent storm water master plan adoption. The City is planning to make sure capital needs are being met; the street light fund is doing well; and a master plan is in the works. Sanitation will increase by 2.9% due to an increase in the contracted price from Ace. Overall, the city will not need an increase this year.

Proceedings of City Council Meeting
 April 21, 2026



Matt Dahl reported that the Jordan Valley Water Conservancy District Board voted to move to tier two on the drought rates. Those rates will go into effect May 1st and

messaging will be going out to residents. The Board is requesting that residents do not water until May 15th.

The Council will look into areas that the city can xeriscape to conserve water.

6:30 p.m. – REGULAR MEETING

Mayor Dustin Gettel called the business meeting to order at 6:32 p.m.

I. GENERAL BUSINESS

A. Welcome and Pledge of Allegiance

B. Roll Call - Council Members Heidi Robinson, Denece Mikolash, Bryant Brown, Bonnie Billings, and Paul Glover were present at roll call.

C. UNIFIED FIRE AUTHORITY REPORT

Chief Nathan Kay said the department is very aware of the water situation this year, they are gearing up for a busy season.

D. YOUTH COUNCIL RECOGNITION

Vanessa Guevara said this year the Youth Council has a Mayor, Deputy Mayor, and Secretary who introduced themselves. Mayor Gettel invited each Youth Council member to introduce themselves. Hareth discussed how they decided to implement the positions of Mayor, Deputy Mayor, and Secretary and they created a set of bylaws to have a concrete foundation to build upon. Hareth reported that the Youth Council created hygiene kits as part of their outreach program. He said they also went on a number of tours to places like the city's Public Works, Police, and Fire Departments and the State Capitol. Having the bylaws in place will ensure a foundation for future years of teamwork.

Mayor Dustin Gettel thanked Representatives Eliassen and Stoddard for giving the Youth Council a tour of the floor of the House of Representatives and the Capitol buildings. Mayor Gettel outlined what they would like to do at the Capitol next year. He also thanked Vanessa, Kauaii, and Mariah for their help advising the Youth Council.

III. COUNCIL REPORTS

A. Council Member Bonnie Billings — recognized the Youth Council and expressed her appreciation for programs like that.

B. Council Member Paul Glover — expressed his appreciation for the Youth Council and said he is very proud of them.

C. Council Member Heidi Robinson — said it's been fun watching the Youth Council grow. Congratulations to the soon to be graduates. She said the Midvale active transportation Committee is hosting a Wheels and Walk on Saturday May 9th at 10

am at Jordan Bluffs Park. They will be riding and walking the Jordan Bluffs trail and providing tire inflation for anybody that has a flat.

D. Council Member Bryant Brown — said he's had a few companies reach out to ask about any big service projects the city might have with which they can help. He is not sure where to direct them. Is there a place where volunteers can sign up for projects or find out what projects are available?

Mayor Dustin Gettel said that interested parties may reach out to him or Matt Dahl.

Matt Dahl said in general the city does not have a list of volunteer activities queued up waiting but the city is always welcoming volunteers for events like Harvest Days. He is happy to talk to anyone interested in volunteering.

E. Council Member Denece Mikolash — said this coming Saturday is a busy day in Midvale. There is a home program workshop planned for residents to learn about programs available, The Needlepoint Shop is having a grand opening, and Cactus and Tropicals is hosting a Spring Festival. She has had residents reach out about the Utah Renewable Communities Program. She said she appreciates the residents that took the time to vocalize their support of the program, and she is supporting the program as well.

IV. MAYOR REPORT

A. Mayor Dustin Gettel said earlier today the UPD Awards were held. He provided an update on the Public Works Director position. There were 20 people that applied for the position. The first round of interviews will begin next week, and they are hoping to have a candidate chosen by the end of May. He and Matt Dahl are attending the ULCT mid-year conference in St. George this week. The Salt Lake County Parks and Recreation Strategic Plan has been voted on and released. The next step is to choose the 13-member Advisory Committee that will make decisions on where any recreation center or amenities will be located. There is more information on the Salt Lake County's website. He said Letterwest had their two-day event last week. Every year they add something new; this year it was a night market held at The Conversation Church.

V. CITY MANAGER REPORT

A. Matt Dahl said the city was not informed that the Salt Lake County Parks and Rec Strategic Plan was going to be voted on. He said he has not seen the application for submittal but will check for the application daily and will keep the Council informed. He said this will be priority over the next month.

At the last meeting, drought rates were approved based on the Jordan Valley Boards recommendation of drought level one. Since that meeting Jordan Valley's Board voted to move to drought level two. Based on our approved drought rate it would go into effect when Jordan Valley moved to drought level two. Residents will get a notice in their utility bill that starting May 1st we will be putting in place a drought rate that will increase 25%

with each tier of water usage. This is a consumption only rate, the base rate will remain the same as usual. For more information visit midvale.utah.gov/drought. He reported that Jordan Valley is advising residents to reduce water usage by 10%, refrain from outside watering until May 15th, cut back on the number of days watering (two days a week is recommended), and focusing water on gardens, trees, and bushes before watering turf. The city is also exploring ways to reduce water usage around the city. Staff is looking at city zoning requirements surrounding turf to see if changes can be made. He said appreciates the suggestions and ideas from staff and residents on ways to conserve and he always welcomes those comments and ideas.

II. PUBLIC COMMENTS

Luke Maynes, Vice Chair of the Midvale Community Council, said the next Community Council meeting is next Wednesday, April 29th at 6 pm at the library. The Wheel and Walk event starts at 10 am, if you need air in your tires arrive by 9:30 am. He announced that he was nominated to be the Democratic nominee for Salt Lake County Council District 3. He said he understands the need for the city and county to work together. If elected, he would love to work with the Council and continue to build those relationships.

Mayor Dustin Gettel congratulated Luke.

Sue Armitage said she appreciates the Council's support of Youth Council. She discussed her opportunities to be involved. She said she was in civics when she was in high school and she appreciates the support the city gives to the Youth Council students.

VI. CONSENT AGENDA

A. CONSIDER MINUTES OF APRIL 7, 2026.

MOTION: Council Member Paul Glover **MOVED** to Approve the Consent Agenda. The motion was **SECONDED** by Council Member Heidi Robinson. Mayor Gettel called for discussion on the motion. There being none, he called for a roll call vote.

The voting was as follows:

Council Member Bryant Brown	Aye
Council Member Denece Mikolash	Aye
Council Member Bonnie Billings	Aye
Council Member Paul Glover	Aye
Council Member Heidi Robinson	Aye

The motion passed unanimously.

VII. ACTION ITEMS

A. CONSIDER ORDINANCE NO. 2026-O-11 AMENDING THE FRANCHISE AGREEMENT REQUIREMENTS OF SECTIONS 5.52.050 AND 5.54.050 OF THE MIDVALE MUNICIPAL CODE.

Katie Thorne said the Midvale Municipal Code authorizes the City to grant nonexclusive franchises for providers seeking to install, construct, operate, and maintain systems within the public right-of-way. These franchises are formalized through franchise agreements between the City and the provider.

Currently, franchise agreements are brought before the City Council for approval, even in cases where the agreement is substantially identical to previously approved agreements and contains no substantive changes beyond provider-specific information.

The proposed ordinance amends Sections 5.52.050 (Nonexclusive Franchise) and 5.54.050 (Wireless Nonexclusive Franchise) to:

- Authorize the Mayor to execute franchise agreements and wireless franchise agreements without additional City Council approval, provided that:
 1. The provider meets all requirements of the applicable chapter; and
 2. The agreement is the same as the most recently approved franchise agreement, except for provider-specific information.
- Require City Council approval for any modification to a franchise agreement or wireless franchise agreement that deviates from the previously approved form.

The proposed amendment is administrative in nature and is intended to improve efficiency while maintaining appropriate legislative oversight.

- **Administrative Efficiency:** Eliminates the need for City Council review of routine franchise agreements that are consistent with previously approved templates.
- **Consistency:** Ensures that all administratively approved agreements conform to the last City Council-approved version.
- **Maintained Oversight:** Preserves City Council authority over any franchise agreement that includes modifications or substantive deviations.

The amendment does not alter the City's authority to regulate the use of the public right-of-way or impose requirements on providers.

There is no direct fiscal impact associated with this amendment. The change may result in minor administrative efficiencies for staff and the City Council.



Community Development

Amending Franchise Agreement Requirements

Purpose of Ordinance

This ordinance amends Sections 5.52.050 and 5.54.050 to allow the Mayor to execute franchise and wireless franchise agreements without additional City Council approval when:

- The provider meets all applicable code requirements; and
- The agreement matches the most recently approved City template, with only provider-specific changes.

City Council approval will still be required for any agreement that includes modifications or deviations from the previously approved form.

This amendment does not change the City's regulatory authority over the public right-of-way and has no fiscal impact.

Key Benefits

Terms of Proposed Ordinance:

This is an administrative update intended to improve efficiency while maintaining appropriate oversight.

- Efficiency - Removes City Council review for routine, standard franchise agreements.
- Consistency - Ensures that all agreements match the last City Council-approved template.
- Oversight - City Council retains authority over any non-standard agreements.

MOTION: Council Member Heidi Robinson **MOVED** to suspend the rules and approve Ordinance No. 2026-O-11 Amending the Franchise Agreement Requirements of Sections 5.52.050 and 5.54.050 of the Midvale Municipal Code. The motion was **SECONDED** by Council Member Bonnie Billings. Mayor Gettel called for discussion on the motion. There being none, he called for a roll call vote.

The voting was as follows:

Council Member Paul Glover	Aye
Council Member Heidi Robinson	Aye
Council Member Bryant Brown	Aye
Council Member Denece Mikolash	Aye
Council Member Bonnie Billings	Aye

The motion passed unanimously.

B. CONSIDER RESOLUTION NO. 2026-R-22 APPROVING MIDVALE'S 2026 FIREWORK RESTRICTION MAP.

Matt Dahl said Utah State Code (State Code) §15A-5-202.5 limits the authority of cities to prohibit fireworks, requiring adherence to specific conditions and timelines. State Code also mandates that cities reevaluate the restrictions annually to ensure the qualifying conditions still exist. Subsections 202.5(b)(1) and 202.5(b)(2) of State Code §15A-5-202.5 require that the legislative body:

- Only restrict fireworks around defined hazardous areas, which include wild land urban interfaces, and mountainous, brush-covered, forest-covered, or dry grass-covered areas; and

- Designate the restricted area along readily identifiable features like major roadways, waterways, or geographic features; and
- Ensure that the boundary of the designated restricted area is as close as is practical to the defined hazardous area, provided that the closed area may include areas outside of the hazardous area to facilitate a readily identifiable line; and
- Identify the restricted area through a written description or map that is readily available to the public.

Midvale City staff believe that State Code §15A-5-202.5 and §53-7-225 grant the Midvale City Council the authority to reauthorize the 2025 firework restrictions in Midvale due to the continued presence of hazardous conditions.

Based on the qualifying conditions outlined in §15A-5-202.5, Midvale City continues to have elevated fire risk conditions along the Jordan River, within Salt Lake County Parks within Midvale, within Midvale City parks (Adams Street Park, Fire Station 126 Park, Fire Station 125 Park, Fort Union Park, and Midvale City Park and Cemetery), and throughout most of the Jordan Bluffs neighborhood (Holden Street to the Jordan River, south of 7800 South). As the elevated fire risk conditions surrounding the Jordan River do not follow a readily identifiable feature, Midvale City Council has designated the restricted area along the Jordan River to run along the roadways as close to the defined hazardous area as practical, as required in State Code §15A-5-202.5(b)(2). The restricted area extends from Center Street north to Euro Drive, east along Tuscany Road to Bingham Junction Blvd, then north to Junction View Drive, continuing along Fl Smidth Drive, crossing 7200 S to River Gate Drive, and ending west at River Reserve Court.

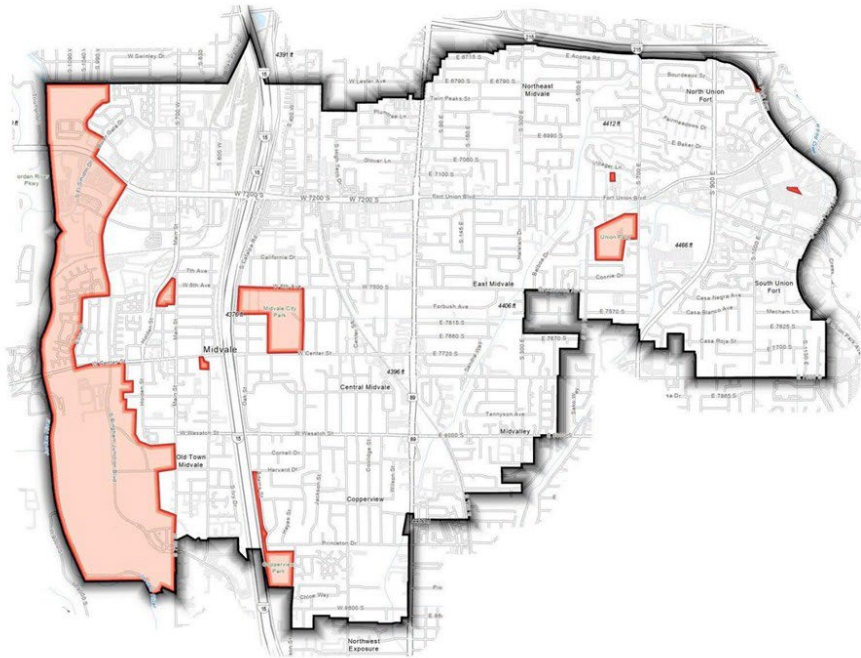
The Midvale City Council must make its own determination of the specific areas where fireworks should be restricted and enact these restrictions through a resolution or an ordinance in accordance with State Code. Any action taken must be based on a finding of existing hazardous conditions and must meet the requirements outlined in State Code §15A-5-202.5(b)(2).



2026 Fireworks Restriction Map

April 3, 2026

2026 Fireworks Restriction Map



Mayor Dustin Gettel asked if the new Jordan Bluffs Park is included in the wetland's protection area?

Matt Dahl said yes, it's included.

Mayor Dustin Gettel asked if Union Park was in a County area?

Matt Dahl said yes, it's in the County but we have the authority to put restrictions on it.

MOTION: Council Member Heidi Robinson MOVED to suspend the rules and Approve Resolution No. 2026-R-22 adopting Midvale's 2026 firework restriction map. The motion was SECONDED by Council Member Bonnie Billings. Mayor Gettel called for discussion on the motion. There being none, he called for a roll Call vote.

The voting was as follows:

Council Member Paul Glover	Aye
Council Member Heidi Robinson	Aye
Council Member Bryant Brown	Aye
Council Member Denece Mikolash	Aye
Council Member Bonnie Billings	Aye

The motion passed unanimously.

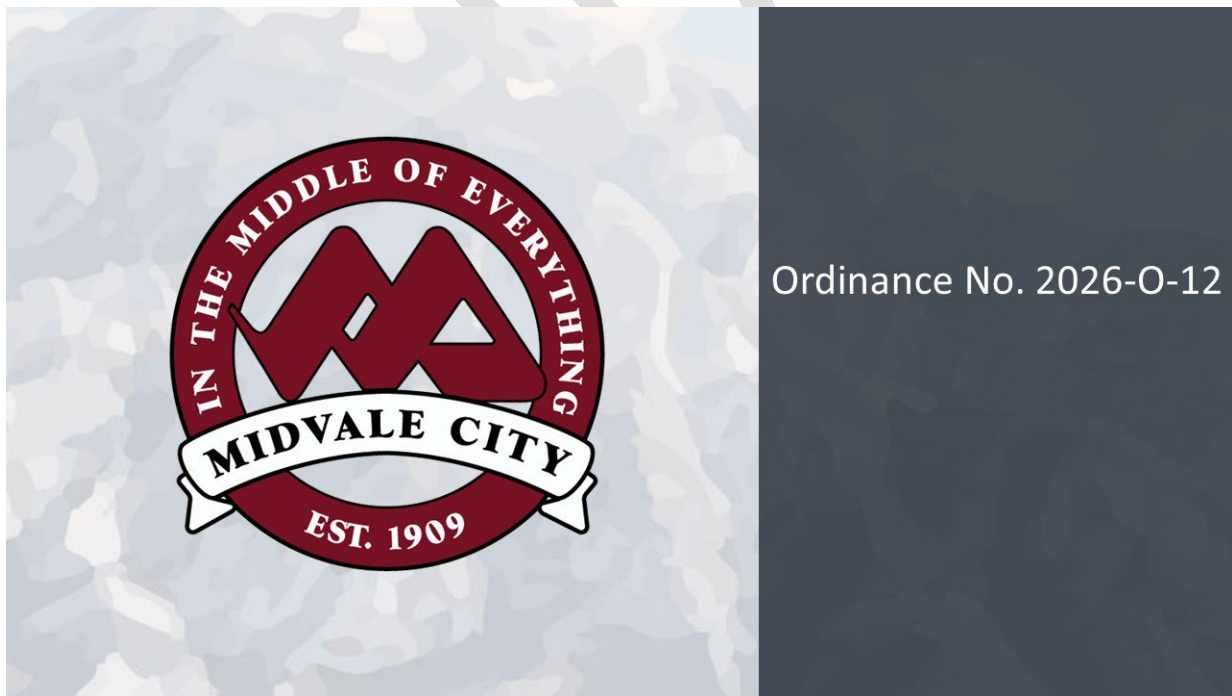
C. CONSIDER ORDINANCE NO. 2026-O-12 AMENDING MIDVALE MUNICIPAL CODE (MMC) 5.10.070 AND 5.10.080 RELATING TO ISSUANCE OF ALCOHOL SERVERS' IDENTIFICATION BADGES.

Adam Olsen said a provision in Midvale City Municipal Code, 5.10 “Alcoholic Beverage Licensing,” requires employees serving alcohol in taverns, bars, and private clubs to have a city issued alcohol server’s identification badge. MMC 5.10.080(H) outlines the requirements for the identification badge and penalties for violation. Penalties include written warnings up to revocation of business license.

The provision has been irregularly enforced. Staff cannot find records of servers identification badges being issued. At least one business was asked about such identification badges and reported they have never been aware of or asked to comply with the requirement.

In researching Utah Code (26B-5-205), it appears the city requirement of a server’s identification badge largely mirrors a requirement found in 26B-5-205. Utah Code requires, through the Department of Alcoholic Beverage Services, those employed in serving alcohol to complete and pass a training course prior to beginning employment and receive a certificate of completion (permit). This certificate/permit is kept on business premises where the server is employed and must be renewed every 3 years.

The item was discussed at the April 7, 2026, City Council meeting. Council directed staff to prepare an ordinance amending the above-mentioned sections of Midvale City Municipal Code by removing the requirements for City-issued Alcohol Server’s Identification Badges.



MMC 5.10.070

~~F. Midvale City shall not grant an alcohol server's identification badge to any person who has been convicted:~~

~~1. On one or more occasions within the five years immediately before the day on which the license is granted of any violation of any federal or state law or local ordinance concerning the sale, manufacture, warehousing, adulteration or transportation of alcoholic beverages;~~

~~2. On two or more occasions within the five years immediately before the day on which the license is granted, driving under the influence of alcohol, any drug, or the combined influence of alcohol and any drug.~~

MMC 5.10.080

~~H. No on-premises retail beer—tavern or private club of any class licensee shall knowingly employ in connection with his/her business, any person who has not been issued an alcohol server's identification badge. All employees shall be required to apply through the city for a license to be employed in a business with an on-premises retail beer—tavern license or a private club of any class in which beer or liquor is sold. The applicant will be required to furnish his/her full name, address, a background check provided through BCI. A violation of this provision shall result in a six-month revocation of the employee license. Two or more violations shall result in a one-year license revocation. Any licensee who negligently allows an employee to violate the provisions of this chapter will be considered to have violated the ordinance codified in this chapter. A first violation of this provision shall result in a written warning to the owner/licensee. A second violation within a one-year period shall result in a one-year revocation. The employee license and a picture identification of the employee as required by the city police department shall be maintained on the licensed premises for each employee at all times.~~

~~1. The chief of police or his designee may also require that as part of a criminal background check, the information will be checked against fingerprint database and that the individual allow his or her fingerprint to be taken as part of the background check.~~

MOTION: Council Member Heidi Robinson **MOVED** to approve Ordinance No. 2026-O-12 amending Midvale City Municipal Code 5.10.070 and 5.10.080 relating to issuance of Alcohol Server's Identification Badges. The motion was **SECONDED** by Council Member Paul Glover. Mayor Gettel called for discussion on the motion. There being none, he called for a roll call vote.

The voting was as follows:

Council Member Paul Glover	Aye
Council Member Heidi Robinson	Aye
Council Member Bryant Brown	Aye
Council Member Denece Mikolash	Aye
Council Member Bonnie Billings	Aye

The motion passed unanimously.

**D. CONSIDER RESOLUTION NO. 2026-R-23 APPROVING TASK ORDER
141.52.200 WITH HANSEN, ALLEN, AND LUCE TO REPLACE CRITICAL
EQUIPMENT AT MIDVALE CITY'S OAK STREET WELL.**

Jerimie Thorne said in January 2026, the Water Department engaged Hansen, Allen, and Luce (HAL), under the City's Master Services Agreement, to perform maintenance and inspection work at the City's Oak Street Well. This work included removal of the existing line shaft pump and motor, followed by a complete teardown and inspection of the equipment. The scope also included brushing and bailing the well column to clean and reopen any plugged perforations in the column and casing. Video inspections were conducted both before and after cleaning. This work was completed by Widdison Well Services, a subcontractor to HAL.

During the inspection process, it was discovered that the pump, motor, electrical components, and variable frequency drive (VFD) are original to the well installation 50 plus years ago and are in need of immediate replacement. The typical service life of this type of equipment is approximately 20 years, which has been significantly exceeded.

The Water Department has received a Task Order from HAL to furnish and install a new pump and pump column, a 150 HP motor, a new VFD, and updated electrical components, including a new well sounder (water depth indicator). The Task Order also includes testing and commissioning of the new equipment. The work will be performed by Widdison Well Services, which performed the previous inspection scope of work and is prepared to proceed immediately.

The estimated cost of this work is not to exceed \$400,000. Under normal circumstances, this amount would require a formal bidding process, including public notice, as dictated by Utah Code § 11-39-104(1)(a).

Due to the limited timeframe available to complete this work before seasonal water demand increases, an emergency procurement exemption has been approved by the City Manager. The Oak Street Well is critical to the City's water system and supplies approximately 16% of the water demand for the west-side pressure zone during summer usage periods. In addition, there is a level 2 drought designation by both Jordan Valley and the City. Water deliveries from Jordan Valley are restricted to 90% of our minimum contract this year and the ability for Midvale to produce its own water from this well is critical to be able to supply water to its residents.

FISCAL IMPACT: Not to exceed amount \$400,000 to be funded from the water utility capital improvements fund.



Oak Street Well Equipment Replacement

Midvale City
Council April 21,
2026

Project Background and Findings

In January 2026, the Water Department engaged Hansen, Allen & Luce (HAL) under the City's Master Services Agreement to perform maintenance and inspection of the Oak Street well.

- Work was performed by HAL subcontractor Widdison Well Services:
 - Removed existing line shaft pump and motor
 - Complete teardown and inspection
 - Brushed and bailed the well column to clean perforations
 - Video inspections before and after cleaning
- Findings:
 - The equipment was original to the well installation (over 50 years old)
 - Pump, Motor, and Variable Frequency Drive (VFD) require immediate replacement
 - Typical service life for this equipment is 20 years, far exceeding its expected lifespan

Proposed Scope of Work

- The task order from HAL includes:
 - Furnish and install a new pump
 - New 150 HP motor
 - New Variable Frequency Drive (VFD)
 - Updated electrical components
 - New well sounder (water depth indicator)
 - Includes testing and commissioning of all new equipment
 - Work will be performed by Widdison Well Services
- Timeline and Urgency
 - Oak Street well is critical to the city's water system, supplying 16% of the water demand during peak usage for the west side of the city
 - Work is ready to proceed immediately
 - Replacement is critical to complete before seasonal demand increases

Emergency Procurement

- Emergency Procurement:
 - An emergency exemption was approved by the City Manager due to:
 - Limited timeframe before peak demand
 - Risk of interruption to essential public water service
 - Jordan Valley Water- Level 2 Drought Designation
 - proposed contract delivery reduction of 10%
 - Fiscal Impact - Total Cost not to exceed \$400,000

MOTION: Council Member Bonnie Billings **MOVED** to suspend the rules and approve Resolution No. 2026-R-23, A Resolution Approving Task Order 141.52.200 with Hansen, Allen, and Luce to Replace Critical Equipment at Midvale City's Oak Street Well. The motion was **SECONDED** by Council Member Heidi Robinson. Mayor Gettel called for discussion on the motion. There being none, he called for a roll call vote.

The voting was as follows:
Council Member Paul Glover Aye
Council Member Heidi Robinson Aye
Council Member Bryant Brown Aye
Council Member Denece Mikolash Aye
Council Member Bonnie Billings Aye
The motion passed unanimously.

VIII. CLOSED SESSION

MAYOR: Mayor Dustin Gettel

COUNCIL MEMBERS: Council Member Paul Glover
Council Member Bonnie Billings
Council Member Denece Mikolash
Council Member Bryant Brown
Council Member Heidi Robinson

STAFF: Matt Dahl, City Manager; Rori Andreason, HR Director/City Recorder;
Garrett Wilcox, City Attorney; Glen Kennedy, Public Works Director;
Jerimie Thorne, Deputy Public Works Director; Nate Rockwood, Assistant
City Manager; Mariah Hill, Administrative Services Director; Adam Olsen,
Community Development Director; Chief April Morse, UPD;

MOTION: Council Member Paul Glover **MOVED** to enter into a closed session
The motion was **SECONDED** by Council Member Heidi Robinson.
Mayor Gettel called for discussion on the motion. There being none,
he called for a roll call vote.

The voting was as follows:
Council Member Bonnie Billings Aye
Council Member Paul Glover Aye
Council Member Heidi Robinson Aye
Council Member Bryant Brown Aye
Council Member Denece Mikolash Aye

The motion passed unanimously.

The Council went into closed session at 7:29 pm

MOTION: Council Member Bryant Brown **MOVED** to reconvene into open
session. The motion was **SECONDED** by Council Member Heidi
Robinson. Mayor Gettel called for discussion on the motion. There
being none, he called for a roll call vote.

The voting was as follows:
Council Member Bonnie Billings Aye
Council Member Paul Glover Aye
Council Member Heidi Robinson Aye

Council Member Bryant Brown Aye
Council Member Denece Mikolash Aye
The motion passed unanimously.

The Council reconvened into open session at 8:30 pm

IX. ADJOURN

MOTION: **Council Member Paul Glover MOVED to adjourn the meeting. The motion was SECONDED by Council Member Heidi Robinson. Mayor Gettel called for discussion on the motion. There being none, he called for a vote. The motion passed unanimously.**

The meeting adjourned at 8:31 p.m.

Rori L. Andreason, MMC
H.R. DIRECTOR/CITY RECORDER

Approved this May 5, 2026

PENDING



MIDVALE CITY SUMMARY REPORT

Meeting Date: May 5, 2026

ITEM TYPE: Discussion

SUBJECT: Budget Officer Intent to State that the Tentative Budget Includes a Proposed Property Tax Rate Increase

**SUBMITTED BY: Matt Dahl, City Manager and Budget Officer
Mariah Hill, Administrative Services Director**

SUMMARY:

During the 2026 Utah Legislative Session, HB 236 – Truth-in-Taxation Amendments was enacted, making several changes to Utah Code §§ 59-2-919 and 59-2-924, which govern notice, disclosure, and public hearing requirements when a tentative budget includes a proposed property tax rate increase, including municipal property tax increases. These provisions are intended to promote transparency and ensure the public is provided clear information regarding the potential impacts of a proposed tax rate prior to final budget and tax rate adoption.

Among other changes, the amendments clarify requirements for fiscal-year taxing entities regarding the initial public presentation of the tentative budget. Specifically, the statute requires that, at the public meeting where the tentative budget is first presented, the budget officer must state whether the tentative budget includes a proposed property tax rate increase and present the associated property tax impact schedule. In addition, the meeting agenda must include a separate item notifying the public that the budget officer intends to make this statement.

This agenda item is included to comply with Utah Code § 59-2-919(4)(a)(ii) by providing notice of the budget officer's intent to state that the tentative budget includes a proposed property tax rate increase, thereby ensuring transparency and public awareness consistent with Truth-in-Taxation requirements.

PLAN COMPLIANCE: N/A

FISCAL IMPACT:

Fiscal impacts are outlined in the FY2027 Midvale City Tentative Budget and Property Tax Impact Schedule.



MIDVALE CITY SUMMARY REPORT

Meeting Date: May 5, 2026

ITEM TYPE: Discussion

SUBJECT: Budget Officer Statement that the Tentative Budget Includes a Proposed Property Tax Rate Increase

**SUBMITTED BY: Matt Dahl, City Manager and Budget Officer
Mariah Hill, Administrative Services Director**

SUMMARY:

During the 2026 Utah Legislative Session, HB 236 – Truth-in-Taxation Amendments was enacted, making several changes to Utah Code §§ 59-2-919 and 59-2-924, which govern notice, disclosure, and public hearing requirements when a tentative budget includes a proposed property tax rate increase, including municipal property tax increases. These provisions are intended to promote transparency and ensure the public is provided clear information regarding the potential impacts of a proposed tax rate prior to final budget and tax rate adoption.

Among other changes, the amendments clarify requirements for fiscal-year taxing entities regarding the initial public presentation of the tentative budget. Specifically, the statute requires that, at the public meeting where the tentative budget is first presented, the budget officer must state whether the tentative budget includes a proposed property tax rate increase and present the associated property tax impact schedule.

This agenda item is included to comply with Utah Code § 59-2-919(4)(a)(i) by providing notice and an official statement by the Budget Officer that the tentative budget includes a proposed property tax rate increase. Additional details regarding the proposed property tax rate increase will be presented during the formal presentation and adoption of the FY2027 Midvale City Tentative Budget and the Property Tax Impact Schedule.

PLAN COMPLIANCE: N/A

FISCAL IMPACT:

Fiscal impacts are outlined in the FY2027 Midvale City Tentative Budget and Property Tax Impact Schedule.



MIDVALE CITY COUNCIL SUMMARY REPORT

Meeting Date: May 5, 2026

ITEM TYPE: Action

SUBJECT: Consider Resolution 2026-R-24 Adopting the FY2027 Midvale City Tentative Operating and Capital Budgets, Beginning July 1, 2026 and Ending June 30, 2027 and Establishing a Public Hearing

SUBMITTED BY: Mariah Hill, Administrative Services Director

SUMMARY:

The process of adopting the Fiscal Year 2027 budget requires several actions to ensure compliance with state statute. Utah Code § 10-6-111(1) requires the Budget Officer to present a tentative budget for each City fund no later than the first regularly scheduled meeting in May. Accordingly, tentative budgets for each fund will be presented on Tuesday, May 5, on behalf of the Budget Officer (City Manager).

The presentation will include an overview of Fiscal Year 2027 revenue estimates, a summary of anticipated expenditures, budget highlights, and any proposed program changes. In addition, the presentation will include a review of the proposed Public Safety Property Tax increase and the related Property Tax Impact Schedule, as required under Utah Code § 59-2-924.

Utah Code § 10-6-111(3) further requires the City Council to adopt the tentative budget at this meeting. Following adoption, the Council may review and amend the tentative budget as needed prior to final adoption. The tentative budget serves as a working document from which the formal budget adoption process begins and may be modified before final approval. At final adoption, all budgets must be balanced, with total expenditures equal to total revenues.

PLAN COMPLIANCE: N/A

FISCAL IMPACT:

The tentative budget provides a starting point to discuss the operating budget for Fiscal Year 2027 prior to final approval.

STAFF'S RECOMMENDATION AND MOTION:

Staff recommends approval of Resolution 2026-R-24.

I move that we adopt Resolution 2026-R-24 Adopting the FY2027 Midvale City Tentative Operating and Capital Budgets, Beginning July 1, 2026 and Ending June 30, 2027 and Establishing a Public Hearing

Attachments:

Resolution 2026-R-24 & FY2027 Tentative Budget Book

**MIDVALE CITY, UTAH
RESOLUTION NO. 2026-R-24**

**A RESOLUTION ADOPTING THE FY2027 MIDVALE CITY TENTATIVE OPERATING AND
CAPITAL BUDGETS, BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027, AND ESTABLISHING
A PUBLIC HEARING**

WHEREAS, State law requires the filing of a tentative budget for each municipality located within the State of Utah; and

WHEREAS, the tentative budget complies with the requirements set out in Utah Code § 10-6-111; and

WHEREAS, the budget shall be reviewed, considered, and tentatively adopted by the governing body and may be amended or revised in such manner as is considered advisable prior to final adoption.

NOW, THEREFORE BE IT RESOLVED BY THE CITY COUNCIL OF MIDVALE CITY, STATE OF UTAH, as follows:

Section 1. That Midvale City, a municipal corporation, hereby adopts the following tentative budgets for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

1. General Fund, Section 10-6-109, UCA
2. Debt Service Fund, Section 10-6-109, UCA
3. Public Safety Fund, Section 10-6-109, UCA
4. Capital Projects Fund, Section 10-6-109, UCA
5. Water Fund, Section 10-6-135, UCA
6. Sewer Fund, Section 10-6-135, UCA
7. Storm Water Utility Fund, Section 10-6-135, UCA
8. Street Lighting Fund, Section 10-6-135, UCA
9. Sanitation Fund, Section 10-6-135, UCA
10. Telecommunications Fund 10-6-135, UCA
11. Fleet Management Fund, Section 10-6-135, UCA
12. Information Technology Fund, Section 10-6-135, UCA

Section 2. That the City Council of Midvale City, State of Utah, hereby establishes a public hearing on the tentative operating and capital budgets for Fiscal Year 2026–2027 to be held on June 2, 2026, at 7:00 p.m., at Midvale City Hall, for the purpose of receiving public comment prior to the adoption of the final budget, in accordance with applicable provisions of Utah Code §§ 59-2-919 and 59-2-924.

Section 3. That the City Council of Midvale City, State of Utah, hereby orders the publication and posting of all notices required by law in connection with the tentative budget and proposed property tax rate increase, including notice of the required public hearing, in compliance with Utah Code §§ 10-6-112, 59-2-919, and 59-2-924.

Section 4. That the City Council of Midvale City, State of Utah, hereby orders that the tentative operating and capital budgets for Fiscal Year 2026–2027 be made available for public inspection in the office of the City Recorder and on the City’s official website for not less than ten (10) days prior to the adoption of the final budget, as required by applicable provisions of Utah law.

PASSED AND ADOPTED BY THE CITY COUNCIL OF MIDVALE CITY, STATE OF UTAH, this 5th day of May 2026.

Dustin Gettel, Mayor

BUDGET OFFICER CERTIFICATION:

ATTEST:

Matt Dahl, Budget Officer

Rori L. Andreason, MMC
Midvale City Recorder

Voting by City Council:	“Aye”	“Nay”
Bonnie Billings	_____	_____
Paul Glover	_____	_____
Heidi Robinson	_____	_____
Bryant Brown	_____	_____
Denece Mikolash	_____	_____



Fiscal Year 2026-2027 Midvale City, Utah Tentative Budget



July 1, 2026 to June 30, 2027

Midvale City, Utah

Tentative Budget

Fiscal Year 2026-2027

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



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Introduction



Elected Officials and Leadership Team

Elected Officials



Mayor
Dustin Gettel



Councilmember
Bonnie Billings



Councilmember
Paul Glover



Councilmember
Heidi Robinson



Councilmember
Bryant Brown

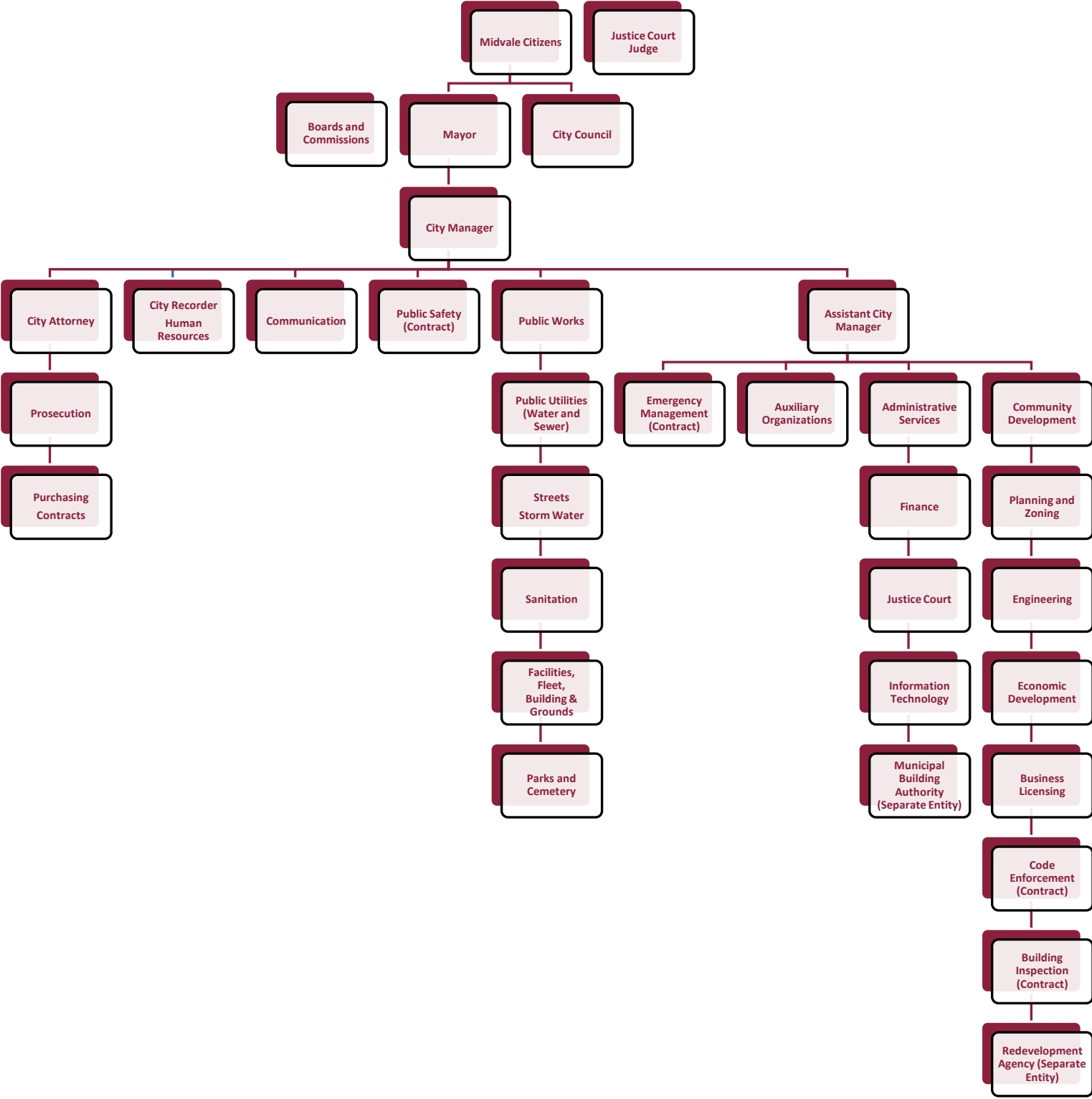


Councilmember
Denece Mikolash

Leadership Team

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

Organizational Chart



City Manager's Budget Message



I am pleased to present the Tentative Budget for Midvale City for Fiscal Year 2027. As required by Utah law, the budget will be formally filed and available for public review. This tentative budget reflects months of careful work by City staff and is based on the best available

information at this stage of the budget process. Several key revenue sources, most notably Homeless Shelter Mitigation Funding that supports the City's shelter officer program, have not yet been finalized, which may result in significant changes in the final budget. For that reason, this tentative budget represents an initial framework and starting point for continued public discussion and Council direction.

Each year, the City's budget serves as both a financial plan and a values statement. This tentative budget reflects where Midvale is today, the challenges we face, and the strategic direction we are working toward, while maintaining flexibility to respond to pending funding decisions and public input.

ECONOMIC CONDITIONS AND REVENUE OUTLOOK

Midvale continues to operate in a period of economic uncertainty and transition. Sales tax, the City's largest single revenue source, has been difficult to project due to ongoing economic uncertainty. While the FY2026 forecast assumed a 1% decline in sales tax revenue, the presented tentative budget holds sales tax revenues flat at FY2025 actual levels, resulting in a modest increase over the original FY2026 projection. In addition, the City is experiencing declines in other revenue categories, including Franchise Tax Revenue and Fines and Forfeitures. These trends reinforce the importance of conservative forecasting and careful financial management.

Property tax is intended to serve as a stable and predictable funding source; however, Midvale's General Fund revenue structure remains significantly weighted toward sales tax. Property tax currently generates approximately \$3.5 million of the \$23,881,472 million General Fund, or roughly 15%, which is a smaller proportion than most comparable cities even if the Public Safety Property tax (\$1,789,525 with proposed increase) is included. This structural imbalance leaves Midvale more vulnerable to economic fluctuations driven by consumer spending.

To address this imbalance over time, the tentative budget reclassifies an existing vacant position into an Economic Development Manager. This position will focus on strengthening Midvale's economy, supporting business growth, and expanding the City's future sales tax base in a thoughtful and sustainable way.

WORKFORCE AND SERVICE DELIVERY

City services are delivered by dedicated employees who consistently perform at a high level, within a lean staffing model. The Fiscal Year 2027 tentative budget includes a 3.0% cost of living adjustment (COLA) and a 1% merit increase for eligible employees, along with targeted market adjustments for critical positions. Including 5.0% benefit increases, these changes add approximately \$205,000 to the General Fund, as well as corresponding increases in the enterprise funds.

Despite lean staffing levels, City employees continue to adapt to evolving community needs while maintaining service quality and fiscal discipline.

COMMUNITY INVESTMENT AND PARTNERSHIPS

Midvale's progress depends on strong partnerships and coordinated planning. In Fiscal Year 2027, the City intends to:

- Work with the Wasatch Front Regional Council (WFRC) on future trail and bridge projects

City Manager's Budget Message

- Initiate a new General Plan to guide long term growth and investment
- Advance planning with Salt Lake County on the development of a new library branch at Midvale City Park and the relocation of the Salt Lake County Government Center to the Bingham Junction neighborhood.
- Continue collaboration with regional partners to support economic development and community revitalization

These efforts strengthen Midvale's role as a regional center and support a shared vision for the community's future.

INFRASTRUCTURE AS A FOUNDATION

Infrastructure investment remains central to Midvale's long term success. The City continues to implement its adopted Water, Sewer, Stormwater, Transportation, and Open Space plans while expanding and improving the Public Works campus to meet growing service demands. The City's \$23 million investment in the campus will ensure that Midvale continues to provide high levels of service today, as well as in the future as Midvale continues to grow.

Infrastructure investments today help control long term costs, improve reliability, and support future growth.

WATER RESOURCES, DROUGHT, AND ENTERPRISE FUNDS

Water supply challenges are affecting the entirety of the state of Utah, and Midvale is not immune to the impacts of a prolonged, statewide drought. In recognition of these conditions, the City has taken proactive steps to support conservation and long-term system sustainability.

Jordan Valley Water Conservancy District (JWVCD) provides 53% of the water used in Midvale. Due to Midvale's high usage of water during peak periods (i.e.,

summer days) JWVCD is increasing their wholesale price for Midvale's water by 11.5%. Additionally, JWVCD, in recognition of statewide drought conditions, has established a Water Scarcity Level 2 (Severe) designation. This designation triggers surcharge pricing when contractual water usage thresholds are exceeded. In 2025, Midvale nearly exceeded its contractual allotment from JWVCD, and proactive conservation efforts will prevent even large increases in the price of Midvale's water in the future. In response to JWVCD Water Scarcity Level 2 (Severe) designation the City has implemented a 25% drought surcharge to water usage charges. The City's drought surcharge applies only to water usage and does not increase the base water rate. Based on historical precedent, Midvale's drought surcharge is not expected to generate additional net revenue, as conservation offsets usage.

Midvale is also actively working to improve local water reliability by refurbishing existing City wells to increase local production and reduce long-term reliance on JWVCD Water. To support these efforts, the City has included funds in the tentative budget to update the 2020 Drinking Water System Master Plan, as the plan is more than five years old and no longer reflects current infrastructure conditions, water supply strategies, or drought realities.

In addition to the Water Fund, Midvale operates several other enterprise funds that are supported by user fees rather than General Fund revenues, including Sewer, Stormwater, Sanitation, Street Lighting, Telecommunications, and Internal Services. These funds remain financially stable and continue to support reliable service delivery. Overall, enterprise funds are operating at healthy levels and remain an important component of the City's long-term financial stability.

PUBLIC SAFETY AND PROPERTY TAX

Public safety remains the largest of Midvale City's operational expenses. The Fiscal Year 2027 tentative budget

City Manager's Budget Message

reflects continued increases in the cost of police services provided through the Unified Police Department (UPD). For FY 2027, UPD service costs are projected to increase by 3.1%, or approximately \$439,000, continuing a long-standing trend of cost growth that has outpaced inflation over time. This cost pressure is compounded by a projected \$500,000 decrease in Homeless Shelter Mitigation Funding that supports the City's shelter officer program.

To address these rising costs while maintaining transparency and fiscal stability, the City continues to utilize a dedicated Public Safety Fund supported by a Public Safety Property Tax levy, which has a proposed increase in the tentative budget. Revenues from this levy, along with the City's existing General Fund contributions for public safety, are restricted exclusively to police services, Animal Control Services, and Emergency Management. This structure allows residents to clearly see how public safety dollars are allocated and ensures that funding for law enforcement does not displace other essential City services.

The proposed Public Safety Property Tax increase for Fiscal Year 2027 will result in an estimated 90% increase, or approximately \$60 annually for the median household. While any tax increase is difficult, dedicating this funding to public safety provides a stable and predictable revenue source for one of the City's most essential services, while helping preserve General Fund capacity for transportation, maintenance, community development, and core administrative operations.

Separating public safety funding in this manner improves long-term financial planning, enhances accountability, and provides greater clarity for both the public and the City Council as Midvale continues to balance service demands with affordability.

TRANSPARENCY AND THE BUDGET PROCESS

The tentative budget proposes a public safety property tax increase that requires the City to complete the Truth in Taxation process. During the 2026 Legislative Session, the State adopted a new Truth in Taxation process intended to increase transparency through enhanced public noticing requirements and additional public engagement. Midvale has consistently met, and often exceeded, statutory noticing requirements because maintaining an informed and engaged community is a core value of the organization.

This Tentative Budget marks the beginning of the public budget process. It will be followed by additional discussions and public hearings, with an interim budget adopted in June. If the City Council approves the proposed property tax recommendations, the process will culminate in a Truth in Taxation hearing on August 11, 2026.

CLOSING

This tentative budget reflects a careful and disciplined approach to governing, as well as one that acknowledges financial uncertainty, pending funding decisions, and real cost pressures while continuing to invest in Midvale's future. Community engagement will remain essential throughout the budget process.

Sincerely,



Matt Dahl
City Manager

Budget & Financial Overview



Budget Process

OVERVIEW

Midvale City’s budget process complies with the Utah Fiscal Procedures Act. The City seeks to maintain budgetary control by monitoring monthly revenues and expenditures, and by holding each department responsible for costs incurred within budgeted limits. Financial information and reports are provided to the City Manager, department heads, department directors, department managers, and other City staff to assist them in monitoring expenditures and keeping expenditures within approved limits. In addition, the City Council is provided a monthly budget versus actual report. Transactions are uploaded to the state of Utah’s transparency website quarterly as prescribed by state law. The fiscal year 2024-2025 budget was developed in compliance with state law and will be approved by the City Council after a public hearing is held. The tentative fiscal year 2024-2025 budget for each division, department, and fund includes actual expenditures for the past two years, the current year’s anticipated revenues and expenditures, and the tentative budget for the upcoming fiscal year. The Fiscal Year 2025-2026 Tentative Budget was created after thoroughly reviewing policy issues related to the budget and proposals to assist the City in achieving program objectives for the upcoming year. The budget process is intended to provide an opportunity for public participation and full disclosure to the residents of Midvale City as to the intent of the City Council in funding the City’s various programs and services.

BASIS OF BUDGETING

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

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

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

BUDGET AMENDMENTS

Budget amendments are made only with the approval of the City Council upon recommendation by the Budget Officer (City Manager). Financial controls are intended to be a resource for effective financial management, rather than a barrier to achieving results that are consistent with the City’s overall mission. At the same time, the City must comply with the Utah Fiscal Procedures Act and may not expend monies in excess of those authorized by the City Council. The City Council has authority to transfer budget appropriations between individual departments

Budget Process

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

BUDGET TIMELINE

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

January February	Revenue projections for all funds are made after reviewing current budget year revenue collection trends, state of Utah revenue projections, and consultation with the Administrative Services Director, City Manager, and Department Heads.
February	Department Heads submit proposed budget requests to the Administrative Services Director.
February March	The City Manager, Assistant City Manager, and Administrative Services Director meet with each Department Head to review their proposed budgets and projects.
March or April	A retreat is held with the Mayor, City Council, City Manager, Assistant City Manager, Department Heads, and other key staff to outline priorities, goals, and initiatives for the upcoming budget year.
May	During the first City Council meeting in May, a tentative budget is presented to the City Council. The budget document includes the proposed amounts to be spent for operating needs of each department as well as capital needs for all fund types.

June-August

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

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

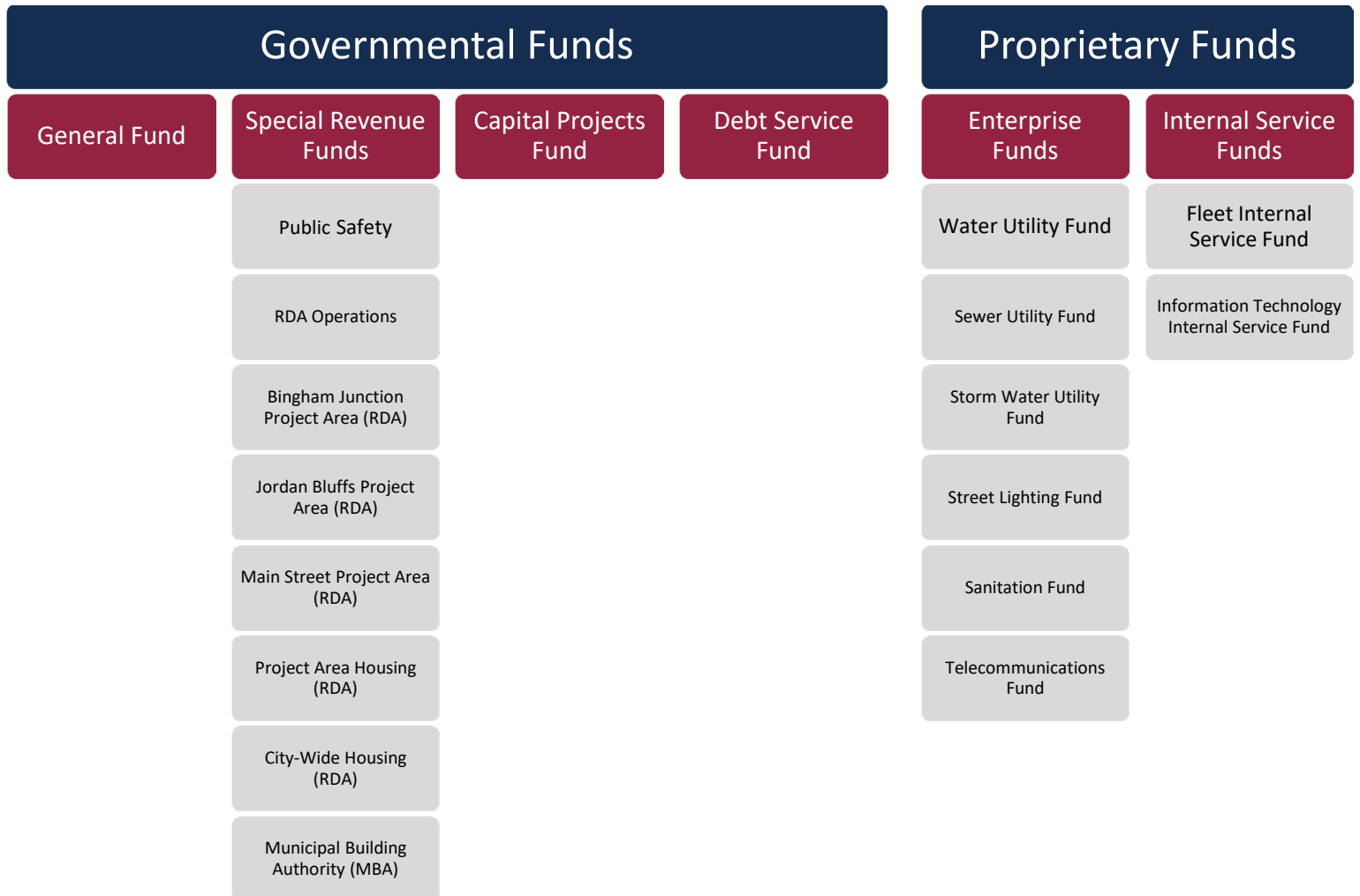
July-June

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

Financial Structure

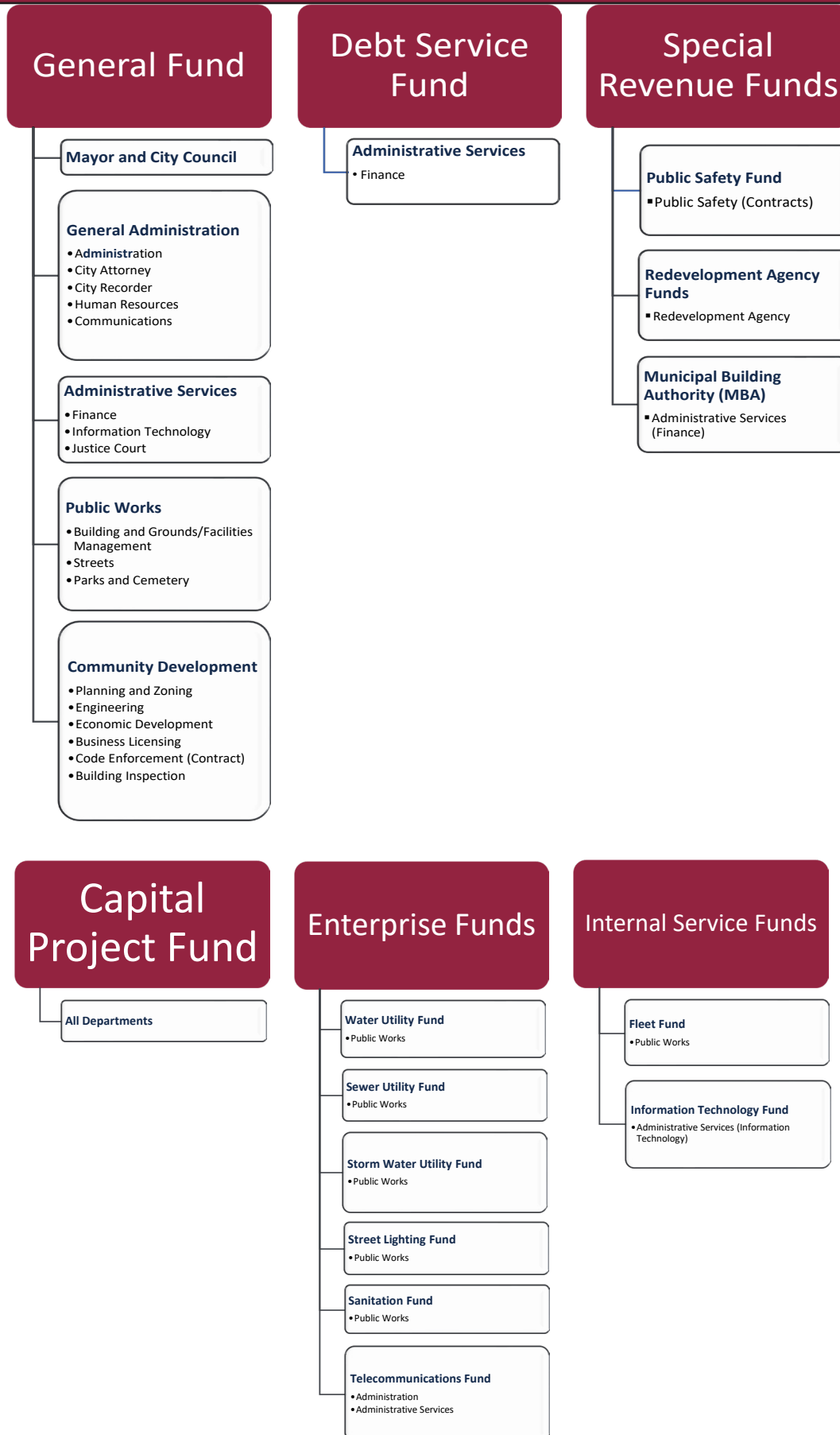
The City's departments are organized groups with similar functions or programs to manage operations more efficiently. The City's financial structure is organized into various funds within departments used for accounting and reporting. This provides a framework for the budget that is easier to understand.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

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



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

Fund and Operational Department Relationship



Fund Types and Descriptions

GOVERNMENTAL FUNDS

Major Funds

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

Public Safety Fund—Used to account for all revenues and expenditures associated with the costs of providing public safety services.

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

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

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

Municipal Building Authority (MBA) - Used to account for the activities of financing and constructing municipal buildings that are then leased to the City. The MBA is governed by a five-member board of trustees comprised of

the City Council. Although it is a legally separate entity of the City, the MBA is reported as if it were part of the primary government because of the City's ability to impose its will upon the operations of the MBA.

PROPRIETARY FUNDS

Major Funds

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

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

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

Nonmajor Funds

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

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

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

Internal Service Funds

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

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

Debt Service Fund

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

PURPOSE

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

FORMAL ADOPTION OF FINANCIAL POLICIES

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

GENERAL FUND RESERVE POLICIES

Purpose

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

Policies

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

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

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

Reserve Policies in Other Funds

Purpose

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

Policies

Capital Projects Fund

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

Internal Service Funds (Fleet, IT)

The purpose of the Fleet and IT Internal Service Funds is to accumulate resources to replace vehicles and computer equipment according to assigned replacement schedules and to recover the operating costs of both

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

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

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

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

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

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

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

Other Funds

Adequate reserves will be considered.

REVENUE POLICIES

Purpose

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

Policies

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

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

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

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

EXPENDITURE POLICIES

Purpose

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

Policies

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

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

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

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

OPERATING BUDGET POLICIES

Purpose

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

Policies

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

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

staff may propose budget adjustments for any or all funds throughout the year. Those adjustments require discussion and adoption by the City Council to become effective. The City Administrator has authority to reallocate line items within a department budget, but any inter-departmental budget adjustments must be approved by the City Council. Grants, additional personnel, new programs, etc. must be appropriated by the City Council.

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

CAPITAL ASSET MANAGEMENT POLICIES

Purpose

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

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

Policies

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

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

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

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

LONG-TERM FINANCIAL PLANNING POLICIES

Purpose

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

Policies

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

DEBT POLICIES

Purpose

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

Policies

The City may use debt to help distribute the payments for a capital asset over its useful life so that benefits more closely match costs. The City may also use pay-as-you-go financing, in that it helps to keep the City's debt burden down. As there are merits to both methods of financing,

Midvale may use a combination of debt and pay-as-you-go to finance capital assets.

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

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

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

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

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

Midvale City shall comply with all ongoing disclosure conditions and shall file such required documents in a timely manner. Interfund loans are contemplated for short-term use only. Any transfers between funds where reimbursement is not expected within one fiscal year shall not be

recorded as interfund borrowings; they shall be recorded as interfund operating transfers.

ACCOUNTING, AUDITING, AND FINANCIAL REPORTING POLICIES

Purpose

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

Policies

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

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

Monthly revenue and expenditure reports for each fund shall be presented to the City Council. A listing of checks issued shall be supplied to the City Council monthly.

Midvale City will strive for transparency and shall comply with all state records transparency requirements.

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

INTERNAL CONTROL AND RISK MANAGEMENT POLICIES

Purpose

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

Policies

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

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

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

Internal Controls shall be developed to:

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

LOCAL ECONOMIC DEVELOPMENT FINANCE POLICIES

Purpose

- Improve local economic conditions through direct and indirect intervention

Policies

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

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

PROCUREMENT POLICIES

Purpose

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

Policies

The City will strive to consider full lifecycle costs of a good or service rather than simply accepting the lowest initial purchase price. Quality should be an integral evaluation component when reviewing vendor proposals. Purchasing decisions will be based on best value, not lowest cost. Procurements will be conducted fairly and the process and results will be open to the public. Training on Midvale's purchasing ordinance will be provided to City staff on a regular basis, at least once every two years.

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

- Expenditures of fifty thousand dollars or more shall be made pursuant to the formal bidding procedures set forth in Midvale Municipal Code § 3.02.110. An expenditure of fifty thousand dollars or more must be approved by the City Administrator. Any expenditure of one hundred thousand dollars or more must be approved by the City Council.
- Expenditures for seven thousand five hundred dollars or more, but less than fifty thousand dollars, shall be made pursuant to the informal bidding procedures set forth in Midvale Municipal Code § 3.02.100.
- The following expenditures of the City shall be referred to as "exempt expenditures" and may be made without formal or informal bidding procedures, but should be made with as much competition as practicable under the circumstances.
 - ◇ Minor. Any expenditure amounting to less than seven thousand five hundred dollars.
 - ◇ Sole Source. An expenditure where a service, product, or requirement is only available from a single vendor. Examples include a supply or service of a unique or specialized nature, and only one known vendor is available to meet the need, and specific parts, accessories, equipment, materials, services, proprietary commodities, or other commodities needed to meet the city's needs. Sole source procurements must be approved in writing by the department head, the procurement officer, and either another department head or a representative from the finance department or city attorney's office. See Midvale Municipal Code § 3.02.070 for procedures to follow.

- ◇ State Bidding. Any expenditure for which competitive bidding or price negotiation has already occurred on the state level. In the event state contract vendors are unable to fulfill the contract in a reasonable time frame, the City may purchase from another potential vendor willing to honor all aspects of the state contract.
- ◇ Interlocal Cooperation. Any expenditure made in conjunction with an agreement approved by resolution of the City Council between the City and another city or governmental entity.
- ◇ Joinder. Any expenditure made by joining or using a contract originated by another government entity or national cooperative organization with the approval of the city council.
- ◇ Professional Services. Any expenditure for professional services which by their nature are not reasonably adapted to award by competitive bidding and require elevated degree of specialized knowledge and discretion, including labor, effort, or work. Examples of expenditures qualifying for a professional services exemption include:
 - » a. Accounting;
 - » b. Architecture;
 - » c. Artistic endeavors;
 - » d. Auditing;
 - » e. City planning;
 - » f. Construction design and management;
 - » g. Engineering;
 - » h. Financial services;
 - » i. Information technology;
 - » j. Law;
 - » k. Materials testing;
 - » l. Medicine;
 - » m. Psychiatry;
 - » n. Surveying; and
 - » o. Underwriting.
- ◇ Contracts for such expenditures shall be awarded at the discretion of the city manager based on the recommendation of the department head or procurement officer. If the city manager determines that competitive bidding for certain professional services would benefit the city, the procedures set forth in Section 3.02.130 must be followed.
- ◇ Special Sale. Any expenditure made in conjunction with any public auction, closeout sale, bankruptcy sale or other similar sale when the procurement officer determines in writing that such purchase may be made at a cost below the market cost for the same or similar goods and such determination is reviewed and approved by the City Council.
- ◇ Exchanges. Any exchange of supplies, materials, property, or equipment between the City and any other public or private party made by mutual agreement of the respective parties.
- ◇ Federal or State Funds. In cases where federal or state funds are being used and where federal or state purchasing laws or procedures govern the types of goods or services being procured, the city shall follow the applicable federal or state purchasing law or procedures in lieu of the procedures set forth in this policy.
- ◇ Gift or Bequest. In complying with the terms and conditions of any bequest to the city, if such action is approved by the city manager in writing and is otherwise consistent with law, the department buyer may procure without competitive bids.
- ◇ Compatibility Parts and Training. A department head or designee may procure without compet-

itive bids equipment and supplies which, by reason of the training of city personnel who service such equipment, or which is an addition to or for the repair or maintenance of equipment owned by the city which may be more efficiently added to, repaired, or maintained by a certain brand, person or firm. In such cases the department head shall submit written documentation to the procurement officer.

- ◇ Utah Correctional Industries. Supplies, services, or construction produced by Utah Correctional Industries may be purchased without seeking competitive quotes or bids.

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

CASH RECEIPTING AND DEPOSIT POLICY

Purpose

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

Policies

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

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

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

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

At the beginning of each day, the Treasurer or Designee will compile all cash and checks received from the previous day, match the total to the total receipts in the accounting system, create a deposit, and created a daily

deposit report. Merchant transaction reports will be reconciled to the credit card/ACH receipts in the accounting system. Deposits are to be made within three banking days of receipt according to the Utah Money Management Act. Any discrepancy in the funds being deposited and the supporting documentation should occur when daily reconciliation takes place.

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

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

General Fund Budgets



General Fund Summary

General Fund Summary - FY2027 Tentative Budget

	Actual FY2024	Actual FY2025	Amended FY2026	Tentative FY2027	Difference	Percent Change
Revenues:						
Taxes	17,989,546	18,470,638	18,311,731	18,409,227	97,496	0.5%
Licenses and Permits	696,558	1,406,639	849,490	870,374	20,884	2.5%
Intergovernmental Revenue	4,559,142	5,334,366	4,410,114	1,440,175	(2,969,939)	-67.3%
Charges for Services	2,260,039	2,872,092	2,351,763	2,312,261	(39,502)	-1.7%
Fines and Forfeitures	925,760	812,857	825,000	660,500	(164,500)	-19.9%
Miscellaneous Revenue	376,523	294,495	188,935	188,935	-	0.0%
Use of Fund Balance	-	-	2,670,576	74,300	(2,596,276)	-97.2%
TOTAL REVENUES	\$ 26,807,568	\$ 29,191,087	\$ 29,607,609	\$ 23,955,772	\$ (5,651,837)	-19.1%
Expenditures:						
Mayor and City Council	365,800	365,683	347,568	375,632	28,064	8.1%
Administration	940,813	1,045,239	1,148,320	978,038	(170,282)	-14.8%
Non-Departmental	155,496	120,515	150,538	147,410	(3,128)	-2.1%
Community & Intergovernmental Relations	224,479	416,950	235,826	230,441	(5,385)	-2.3%
Public Safety	12,369,666	14,149,738	-	-	-	0.0%
City Attorney	877,903	980,097	1,055,158	1,060,537	5,379	0.5%
Communications	223,459	234,196	266,402	219,535	(46,867)	-17.6%
Harvest days	95,127	109,749	100,000	100,000	-	0.0%
Human Resources	150,580	150,775	156,483	324,218	167,735	107.2%
Employee services	41,592	43,149	45,800	43,475	(2,325)	-5.1%
Grants	12,501	12,502	-	-	-	0.0%
City Recorder	410,962	352,326	409,201	304,754	(104,447)	-25.5%
Administrative Services	\$ 15,868,378	\$ 17,980,919	\$ 3,915,296	\$ 3,784,041	\$ (131,255)	-3.4%
Administrative Services	207,309	217,089	239,469	248,780	9,311	3.9%
Finance	422,252	432,303	390,610	335,817	(54,793)	-14.0%
Justice Court	1,048,500	1,068,812	1,157,162	1,172,531	15,369	1.3%
Information Technology	794,048	806,285	903,793	821,489	(82,304)	-9.1%
Total Administrative Services	\$ 2,472,109	\$ 2,524,489	\$ 2,691,034	\$ 2,578,617	\$ (112,417)	-4.2%
Public Works						
Public Works Administration	375,767	457,851	407,181	272,759	(134,422)	-33.0%
Facilities	751,948	820,051	869,051	858,416	(10,635)	-1.2%
Streets	1,016,274	960,450	1,134,860	1,265,589	130,729	11.5%
Parks	794,745	802,340	933,903	946,749	12,846	1.4%
Total Public Works	\$ 2,938,734	\$ 3,040,692	\$ 3,344,995	\$ 3,343,513	\$ (1,482)	0.0%
Community Development						
Community Development Admin	618,871	558,849	528,972	358,734	(170,238)	-32.2%
Engineering	179,550	198,468	189,947	159,196	(30,751)	-16.2%
Planning	415,173	437,220	471,886	481,325	9,439	2.0%
Code Enforcement	582	1,497	3,191	-	(3,191)	-100.0%
Building Inspection	161,778	430,843	741,671	707,541	(34,130)	-4.6%
Total Community Development	1,375,954	1,626,877	1,935,667	1,706,796	(228,871)	-11.8%
Transfers Out	4,127,145	5,506,195	18,169,669	12,502,389	(5,667,280)	-31.2%
TOTAL EXPENDITURES	\$ 26,782,320	\$ 30,679,172	\$ 30,056,661	\$ 23,915,355	\$ (6,141,306)	-20.4%
FUND BALANCE - CONTRIBUTION TO (USE OF)	\$ 25,248	\$ (1,488,085)	\$ (449,052)	\$ 40,417	\$ -	-109.0%

General Fund Financing Sources

General Fund Financing Sources

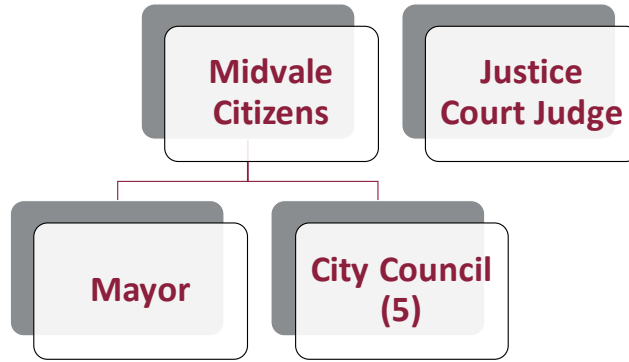
	Actual FY2024	Actual FY2025	Amended FY2026	Tentative FY2027	Difference	Percent Change
Taxes:						
Property tax	3,118,864	3,504,944	3,445,094	3,504,944	59,850	1.7%
Delinquent/surplus prop tax	42,356	50,486	40,000	40,000	-	0.0%
Sales tax	11,479,115	11,627,600	11,281,321	11,627,600	346,279	3.1%
Franchise tax	2,514,968	2,433,763	2,691,585	2,405,183	(286,402)	-10.6%
Telecommunications tax	191,713	192,024	190,000	193,500	3,500	1.8%
Transient room tax	247,693	228,090	230,000	238,000	8,000	3.5%
Motor vehicle in lieu of	394,837	433,731	433,731	400,000	(33,731)	-7.8%
TOTAL TAXES	\$ 17,989,546	\$ 18,470,638	\$ 18,311,731	\$ 18,409,227	\$ 97,496	0.5%
Licenses and Permits:						
Business licenses	347,003	336,351	345,000	326,000	(19,000)	-5.5%
Building permits	307,109	1,023,812	454,490	494,374	39,884	8.8%
Road cut fees	34,946	35,671	40,000	40,000	-	0.0%
ROW occupancy permits	7,500	7,503	7,500	7,500	-	0.0%
Sign fees	-	3,302	2,500	2,500	-	0.0%
TOTAL LICENSES AND PERMITS	\$ 696,558	\$ 1,406,639	\$ 849,490	\$ 870,374	\$ 20,884	2.5%
Intergovernmental:						
EPA Inst Controls Grant	152,826	158,202	163,654	-	(163,654)	-100.0%
B&C road funds	1,389,754	1,570,759	1,117,140	1,268,175	151,035	13.5%
Liquor funds allocation	56,041	72,121	72,000	72,000	-	0.0%
State Homeless Initiative	2,904,425	3,443,383	2,922,320	-	(2,922,320)	-100.0%
Coalition Coordinator Grant	56,096	89,901	135,000	100,000	(35,000)	-25.9%
TOTAL INTERGOVERNMENTAL	\$ 4,559,142	\$ 5,334,366	\$ 4,410,114	\$ 1,440,175	\$ (2,969,939)	-67.3%
Charges for Services:						
Zoning/development fees	8,198	40,980	20,000	40,000	20,000	100.0%
Plan check fees	160,822	684,910	135,000	215,000	80,000	59.3%
Maps and publications	449	1,248	500	500	-	0.0%
Notary/background check fees	10	-	-	-	-	0.0%
Code enforcement fees	1,500	-	1,000	1,000	-	0.0%
Rents and concessions	7,790	10,100	5,000	5,000	-	0.0%
Credit card service fees	13,545	10,833	12,000	12,000	-	0.0%
Cemetery lot sales	-	(1,300)	-	-	-	0.0%
Cemetery service fees	30,705	34,310	27,000	27,000	-	0.0%
Admin fee - Water	696,926	675,879	678,781	657,277	(21,504)	-3.2%
Admin fee - Sewer	400,361	420,865	424,223	414,779	(9,444)	-2.2%
Admin fee - Storm Water	408,911	408,381	419,001	331,176	(87,825)	-21.0%
Admin fee - Sanitation	103,959	109,398	116,120	115,469	(651)	-0.6%
Admin fee - RDA	292,787	319,523	347,672	326,168	(21,504)	-6.2%
Admin fee - Streetlighting	33,197	31,960	38,621	43,727	5,106	13.2%
Admin fee - Fleet	100,879	125,005	126,845	123,165	(3,680)	-2.9%
TOTAL CHARGES FOR SERVICES	\$ 2,260,039	\$ 2,872,092	\$ 2,351,763	\$ 2,312,261	\$ (39,502)	-1.7%

General Fund Financing Sources

General Fund Financing Sources

	Actual FY2024	Actual FY2025	Amended FY2026	Tentative FY2027	Difference	Percent Change
Fines and Forfeitures:						
Fines and forfeitures	830,674	727,731	763,000	600,000	(163,000)	-21.4%
Bad Debt Collections	82,012	72,575	50,000	50,000	-	0.0%
Attorney fees recovered	8,714	11,051	10,000	10,000	-	0.0%
Traffic school	4,360	1,500	2,000	500	(1,500)	-75.0%
TOTAL FINES AND FORFEITURES	\$ 925,760	\$ 812,857	\$ 825,000	\$ 660,500	\$ (164,500)	-19.9%
Miscellaneous:						
Interest revenue	350,218	232,152	160,000	160,000	-	0.0%
Proceeds from insurance	8,325	44,173	-	-	-	0.0%
Sundry revenues	7,095	7,154	5,000	5,000	-	0.0%
ULGT dividend/grant	8,935	8,936	8,935	8,935	-	0.0%
Cash Over & Short	50	(320)	-	-	-	0.0%
Event Application Fee Revenue	1,900	2,200	-	-	-	0.0%
Donations from private parties	-	200	15,000	15,000	-	0.0%
TOTAL MISCELLANEOUS:	\$ 376,523	\$ 294,495	\$ 188,935	\$ 188,935	\$ -	0.0%
USE OF FUND BALANCE	\$ -	\$ -	\$ 2,670,576	\$ -	\$ (2,670,576)	-100.0%
TOTAL GENERAL FUND FINANCING SOURCES	\$ 26,807,568	\$ 29,191,087	\$ 29,607,609	\$ 23,881,472	\$ (5,726,137)	-19.3%

Mayor and City Council



DEPARTMENT DESCRIPTION

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

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

BUDGET

Mayor and City Council						
	Actual FY2024	Actual FY2025	Amended FY2026	Tentative FY2027	Difference	Percent Change
Personnel						
Salaries ¹	177,513	182,951	196,127	203,245	7,118	3.6%
Benefits ¹	165,436	123,010	100,147	103,252	3,105	3.1%
Car Allowance	4,800	4,615	4,800	4,800	-	0.0%
Total Personnel	347,749	310,576	301,074	311,297	10,223	3.4%
Operating						
Education and Travel	2,823	1,287	5,000	3,000	(2,000)	-40.0%
IT Operations (Interfund) ²	-	-	-	14,882	14,882	0.0%
IT Equipment (Interfund) ²	7,894	14,186	19,341	-	(19,341)	-100.0%
Communications and Telephone	403	388	403	403	-	0.0%
Miscellaneous Supplies	6,169	6,611	6,750	6,750	-	0.0%
City Council Priorities	409	-	5,000	5,000	-	0.0%
Mayor's Priorities ³	311	26,135	5,000	29,300	24,300	486.0%
Miscellaneous Services	42	6,500	5,000	5,000	-	0.0%
Total Operating	18,051	55,107	46,494	64,335	17,841	38.4%
TOTAL EXPENDITURES	\$ 365,800	\$ 365,683	\$ 347,568	\$ 375,632	\$ 28,064	8.1%

AT A GLANCE:

TOTAL BUDGET: \$375,632 | ELECTED OFFICIALS: 6.00

Mayor and City Council

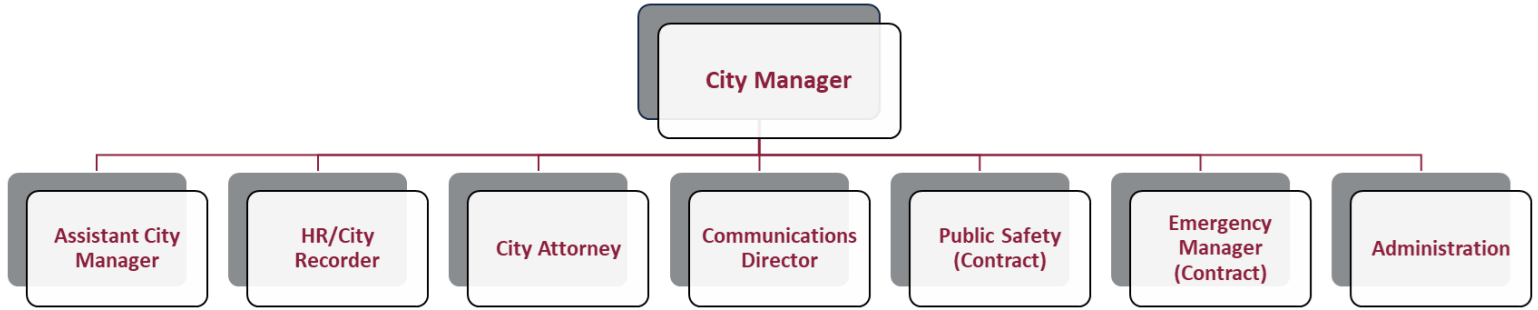
BUDGET CONTINUED

1. FY2027 COLA, Mid-Point, Merit, & Market Salary Adjustments; FY2027 Benefit Increases; Salary Allocation Updates
2. Splitting of IT operation and equipment charges, pausing equipment charges for FY2027
3. One-Time Payment to Community Clean Energy Program

STAFFING

Position	FY2024	FY2025	FY2025	Tentative FY2027
Part-Time				
Mayor	0.50	0.50	0.50	0.50
City Council Members	2.50	2.50	2.50	2.50
TOTAL MAYOR AND CITY COUNCIL	3.00	3.00	3.00	3.00

Administration



DEPARTMENT DESCRIPTION

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

BUDGET

Administration						
	Actual FY2024	Actual FY2025	Amended FY2026	Tentative FY2027	Difference	Percent Change
Personnel						
Salaries ¹	519,349	624,136	689,938	573,573	(116,365)	-16.9%
Benefits ¹	232,301	259,078	287,653	233,458	(54,195)	-18.8%
Car Allowance	9,000	9,000	9,000	9,000	-	0.0%
Total Personnel	760,650	892,214	986,591	816,030	(170,561)	-17.3%
Operating						
Subscriptions and Memberships	1,001	1,201	2,500	2,500	-	0.0%
Education and Travel	5,554	6,197	9,500	7,000	(2,500)	-26.3%
IT Operations (Interfund) ²	-	-	-	16,042	16,042	0.0%
IT Equipment (Interfund) ²	6,228	10,886	13,263	-	(13,263)	-100.0%
Communications and Telephone	1,286	2,217	2,466	2,466	-	0.0%
Professional Services	162,375	129,996	130,000	130,000	-	0.0%
Miscellaneous Supplies	3,454	2,528	3,500	3,500	-	0.0%
Miscellaneous Services	265	-	500	500	-	0.0%
Total Operating	180,163	153,025	161,729	162,008	279	0.2%
TOTAL EXPENDITURES	\$ 940,813	\$ 1,045,239	\$ 1,148,320	\$ 978,038	\$ (170,282)	-14.8%

AT A GLANCE:

TOTAL BUDGET: \$978,038 | FULL-TIME EQUIVALENT EMPLOYEES: 4.70

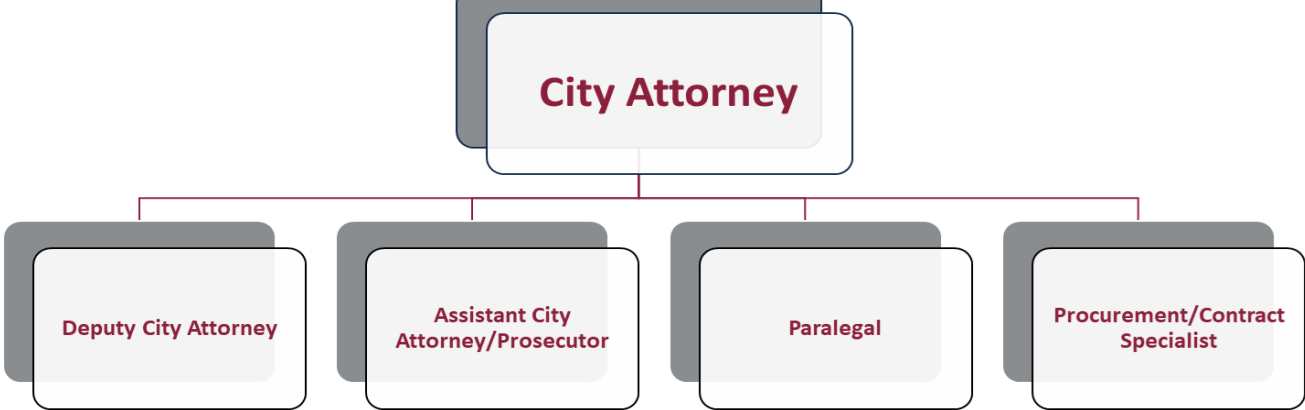
BUDGET CONTINUED

1. FY2027 COLA, Mid-Point, Merit, & Market Salary Adjustments; FY2027 Benefit Increases; Salary Allocation Updates
2. Splitting of IT operation and equipment charges, pausing equipment charges for FY2027

STAFFING

As part of the FY2027 budget process, personnel allocations across City departments were evaluated and adjusted to more accurately reflect the distribution of employee time and associated salary and benefit costs, as outlined in the table below.

Position	FY2024	FY2025	FY2025	Tentative FY2027
City Manager	1.00	1.00	1.00	0.90
Assistant City Manager	1.00	1.00	1.00	0.60
Administrative Assistant	1.00	1.00	1.00	-
Executive Assistant	0.50	0.50	0.50	0.90
Policy & Program Manager	1.00	1.00	1.00	-
Economic Development Manager	-	-	-	1.00
Coalition Coordinator	1.00	1.00	1.00	1.00
Events Coordinator	-	-	0.30	0.30
TOTAL ADMINISTRATION	5.50	5.50	5.80	4.70



DEPARTMENT DESCRIPTION

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

BUDGET

City Attorney						
	Actual FY2024	Actual FY2025	Amended FY2026	Tentative FY2027	Difference	Percent Change
Personnel						
Salaries ¹	504,447	518,338	638,247	669,470	31,223	4.9%
Overtime	283	-	500	-	(500)	-100.0%
Benefit ¹	248,823	209,806	239,358	243,290	3,932	1.6%
Car Allowance	5,769	5,330	6,000	6,000	-	0.0%
Total Personnel	759,322	733,474	884,105	918,760	34,655	3.9%
Operating						
Subscriptions and Memberships	7,510	6,911	16,800	16,950	150	0.9%
Education and Travel	9,178	8,485	12,250	11,450	(800)	-6.5%
IT Operations (Interfund) ²	-	-	-	15,877	15,877	0.0%
IT Equipment (Interfund) ²	6,599	9,200	14,503	-	(14,503)	-100.0%
Communications and Telephone	1,420	1,507	1,500	1,500	-	0.0%
Professional Services ³	11,604	142,869	40,000	10,000	(30,000)	-75.0%
Education and Training	81,835	77,005	85,000	85,000	-	0.0%
Miscellaneous Supplies	435	646	1,000	1,000	-	0.0%
Total Operating	118,581	246,623	171,053	141,777	(29,276)	-17.1%
TOTAL EXPENDITURES	\$ 877,903	\$ 980,097	\$ 1,055,158	\$ 1,060,537	\$ 5,379	0.5%

AT A GLANCE:

TOTAL BUDGET: \$1,060,537 | FULL-TIME EQUIVALENT EMPLOYEES: 5.33

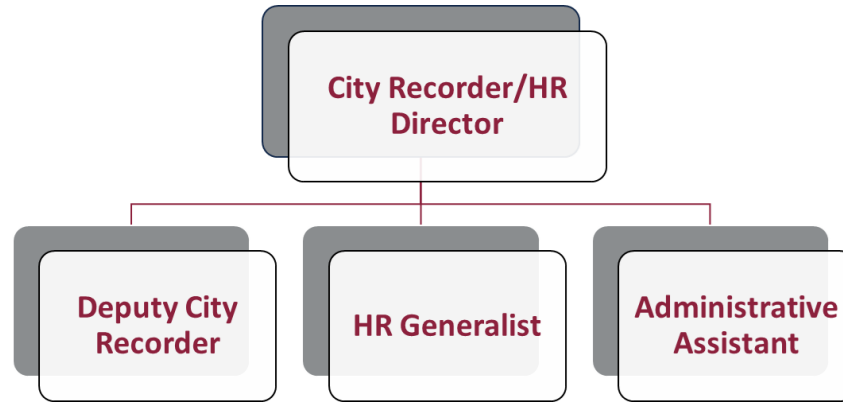
BUDGET CONTINUED

- 1. FY2027 COLA, Mid-Point, Merit, & Market Salary Adjustments; FY2027 Benefit Increases; Salary Allocation Updates
- 2. Splitting of IT operation and equipment charges, pausing equipment charges for FY2027
- 3. Removal of one-time litigation funding

STAFFING

As part of the FY2027 budget process, personnel allocations across City departments were evaluated and adjusted to more accurately reflect the distribution of employee time and associated salary and benefit costs, as outlined in the table below.

Position	FY2024	FY2025	FY2025	Tentative FY2027
City Attorney	1.00	1.00	1.00	1.00
Deputy City Attorney	1.00	1.00	1.00	1.00
Paralegal/Executive Assistant	1.00	1.00	1.00	1.00
Assistnat City Attorney/Prosecutor	1.00	1.00	1.00	1.00
Procurement/Contract Specialist	1.00	1.00	1.00	1.00
RDA Attorney	-	-	0.33	0.33
TOTAL CITY ATTORNEY	5.00	5.00	5.33	5.33



DEPARTMENT DESCRIPTION

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

BUDGET

City Recorder						
	Actual FY2024	Actual FY2025	Amended FY2026	Tentative FY2027	Difference	Percent Change
Personnel						
Salaries ¹	251,139	248,382	254,031	207,796	(46,235)	-18.2%
Overtime	101	-	200	-	(200)	-100.0%
Benefits ¹	84,157	74,519	76,936	62,080	(14,856)	-19.3%
Car Allowance	3,000	3,000	3,000	3,000	-	0.0%
Total Personnel	338,397	325,901	334,167	272,876	(61,291)	-18.3%
Operating						
Subscriptions and Memberships	550	125	500	500	-	0.0%
Public Notices	133	1,033	2,500	2,500	-	0.0%
Education and Travel	2,412	1,339	4,500	4,500	-	0.0%
IT Operations (Interfund) ²	-	-	-	7,475	7,475	0.0%
IT Equipment (Interfund) ²	4,265	6,815	8,434	-	(8,434)	-100.0%
Communications and Telephone	403	403	600	403	(197)	-32.8%
Codification	6,909	9,558	20,000	15,000	(5,000)	-25.0%
Election Supplies	57,820	6,563	37,500	500	(37,000)	-98.7%
Miscellaneous Supplies	73	589	500	500	-	0.0%
Miscellaneous Services	-	-	500	500	-	0.0%
Total Operating	72,565	26,425	75,034	31,878	(43,156)	-57.5%
TOTAL EXPENDITURES	\$ 410,962	\$ 352,326	\$ 409,201	\$ 304,754	\$ (104,447)	-25.5%

AT A GLANCE:

TOTAL BUDGET: \$304,754 | FULL-TIME EQUIVALENT EMPLOYEES: 2.00

BUDGET CONTINUED

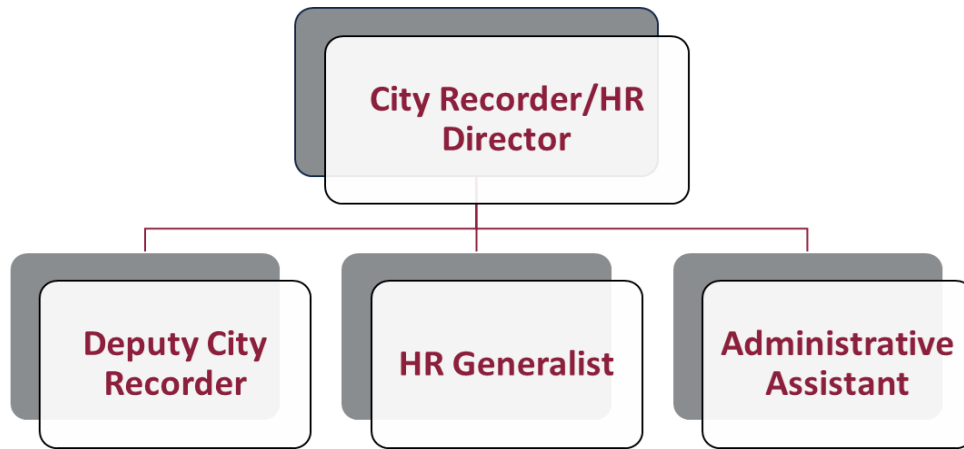
1. FY2027 COLA, Mid-Point, Merit, & Market Salary Adjustments; FY2027 Benefit Increases; Salary Allocation Updates
2. Splitting of IT operation and equipment charges, pausing equipment charges for FY2027

STAFFING

As part of the FY2027 budget process, personnel allocations across City departments were evaluated and adjusted to more accurately reflect the distribution of employee time and associated salary and benefit costs, as outlined in the table below.

Position	FY2024	FY2025	FY2026	Tentative FY2027
HR Director/City Recorder	1.00	1.00	1.00	0.50
Deputy City Recorder	1.00	1.00	1.00	1.00
Administrative Assistant	-	-	-	0.50
TOTAL CITY RECORDER	2.00	2.00	2.00	2.00

Human Resources



DEPARTMENT DESCRIPTION

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

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

BUDGET

Human Resources						
	Actual FY2024	Actual FY2025	Amended FY2026	Tentative FY2027	Difference	Percent Change
Personnel						
Salaries ¹	93,586	81,600	84,769	209,844	125,075	147.5%
Overtime	84	-	500	-	(500)	-100.0%
Benefits ¹	41,896	48,588	49,654	91,968	42,314	85.2%
Total Personnel	135,566	130,188	134,923	301,812	166,889	123.7%
Operating						
Subscriptions and Memberships	1,173	1,963	2,000	2,000	-	0.0%
Public Notices - Job Postings	1,691	2,545	2,000	2,000	-	0.0%
Education and Travel	4,504	5,125	6,000	4,500	(1,500)	-25.0%
IT Operations (Interfund) ²	-	-	-	6,481	6,481	0.0%
IT Equipment (Interfund) ²	996	3,848	4,135	-	(4,135)	-100.0%
Professional Services	3,635	3,588	4,000	4,000	-	0.0%
Software	1,425	1,425	1,425	1,425	-	0.0%
Miscellaneous Supplies	1,540	2,093	1,500	1,500	-	0.0%
Miscellaneous Services	50	-	500	500	-	0.0%
Total Operating	15,014	20,587	21,560	22,406	846	3.9%
TOTAL EXPENDITURES	\$ 150,580	\$ 150,775	\$ 156,483	\$ 324,218	\$ 167,735	107.2%

AT A GLANCE:

TOTAL BUDGET: \$324,218 | FULL-TIME EQUIVALENT EMPLOYEES: 2.00

BUDGET CONTINUED

1. FY2027 COLA, Mid-Point, Merit, & Market Salary Adjustments; FY2027 Benefit Increases; Salary Allocation Updates
2. Splitting of IT operation and equipment charges, pausing equipment charges for FY2027

STAFFING

As part of the FY2027 budget process, personnel allocations across City departments were evaluated and adjusted to more accurately reflect the distribution of employee time and associated salary and benefit costs, as outlined in the table below.

Position	FY2024	FY2025	FY2026	Tentative FY2027
HR Director/City Recorder	-	-	-	0.50
HR Generalist	1.00	1.00	1.00	1.00
Administrative Assistant	-	-	-	0.50
TOTAL HUMAN RESOURCES	1.00	1.00	1.00	2.00

Employee Services

DEPARTMENT DESCRIPTION

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

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

BUDGET

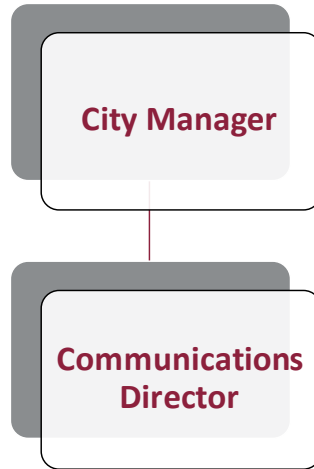
Employee Services						
	Actual FY2024	Actual FY2025	Amended FY2026	Tentative FY2027	Difference	Percent Change
Operating						
Employee Assistance Program ¹	4,000	4,000	4,000	4,300	300	-93.0%
Flex Spending Plan Admin Fee ¹	1,676	1,610	2,100	2,375	275	-88.4%
Drug Screening Services	3,903	3,186	3,500	3,500	-	-100.0%
Education Reimbursement Program	3,914	1,807	3,000	-	(3,000)	0.0%
Unemployment Insurance	1,490	-	1,500	1,500	-	-100.0%
Miscellaneous Supplies	135	549	500	500	-	-100.0%
Miscellaneous Services	-	40	1,000	1,000	-	-100.0%
Employee Association	22,810	21,507	21,000	21,000	-	-100.0%
Employee Recognition Program ¹	3,300	2,600	2,000	2,100	100	-95.2%
Safety Award Program	6,410	6,293	7,200	7,200	-	-100.0%
TOTAL EXPENDITURES	\$ 47,638	\$ 41,592	\$ 45,800	\$ 43,475	\$ (2,325)	-105.3%

1. Cost Increases

AT A GLANCE:

TOTAL BUDGET: \$43,475 | FULL-TIME EQUIVALENT EMPLOYEES: 0.00

Communications



DEPARTMENT DESCRIPTION

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

BUDGET

Communications						
	Actual FY2024	Actual FY2025	Amended FY2026	Tentative FY2027	Difference	Percent Change
Personnel						
Salaries ¹	103,629	108,383	121,568	89,387	(32,181)	-26.5%
Benefits ¹	54,101	54,962	59,656	43,046	(16,610)	-27.8%
Car Allowance	3,000	3,000	3,000	3,000	-	0.0%
Total Personnel	160,730	166,345	184,224	135,433	(48,791)	-26.5%
Operating						
Subscriptions and Memberships	1,369	1,079	1,200	1,200	-	0.0%
Education and Travel	1,378	3,607	2,600	2,600	-	0.0%
IT Operations (Interfund) ²	-	-	-	1,699	1,699	0.0%
IT Equipment (Interfund) ²	726	5,471	6,375	-	(6,375)	-100.0%
Communications and Telephone	403	403	403	403	-	0.0%
Professional Services	1,421	9,336	8,000	8,000	-	0.0%
Newsletter	24,000	24,060	24,000	24,000	-	0.0%
Software ³	32,633	23,321	38,000	44,600	6,600	17.4%
Miscellaneous Supplies	696	574	1,000	1,000	-	0.0%
Miscellaneous Services	103	-	600	600	-	0.0%
Total Operating	62,729	67,851	82,178	84,102	1,924	2.3%
TOTAL EXPENDITURES	\$ 223,459	\$ 234,196	\$ 266,402	\$ 219,535	\$ (46,867)	-17.6%

AT A GLANCE:

TOTAL BUDGET: \$219,535 | FULL-TIME EQUIVALENT EMPLOYEES: 0.70

BUDGET CONTINUED

1. FY2027 COLA, Mid-Point, Merit, & Market Salary Adjustments; FY2027 Benefit Increases; Salary Allocation Updates
2. Splitting of IT operation and equipment charges, pausing equipment charges for FY2027
3. Increase to communication software costs

STAFFING

As part of the FY2027 budget process, personnel allocations across City departments were evaluated and adjusted to more accurately reflect the distribution of employee time and associated salary and benefit costs, as outlined in the table below.

Position	FY2024	FY2025	FY2026	Tentative FY2027
Communications Director	1.00	1.00	1.00	0.70
TOTAL COMMUNICATIONS	1.00	1.00	1.00	0.70

Harvest Days

DEPARTMENT DESCRIPTION

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

BUDGET

Harvest Days						
	Actual FY2024	Actual FY2025	Amended FY2026	Tentative FY2027	Difference	Percent Change
Operating						
Permits	924	1,871	1,500	1,500	-	0.0%
Equipment	11,178	12,898	12,000	12,000	-	0.0%
Supplies and Advertising	17,324	4,094	12,000	12,000	-	0.0%
Professional Services	21,475	25,142	25,000	25,000	-	0.0%
Entertainment	15,951	21,109	26,000	26,000	-	0.0%
Parade	3,938	11,180	5,000	5,000	-	0.0%
Fireworks	13,000	13,000	13,000	13,000	-	0.0%
Other Activities	5,337	8,455	5,500	5,500	-	0.0%
City Float	6,000	12,000	-	-	-	0.0%
TOTAL EXPENDITURES	\$ 95,127	\$ 109,749	\$ 100,000	\$ 100,000	\$ -	0.0%

AT A GLANCE:

TOTAL BUDGET: \$100,000 | FULL-TIME EQUIVALENT EMPLOYEES: 0.00

Community & Intergovernmental Relations

DEPARTMENT DESCRIPTION

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

BUDGET

Community and Intergovernmental Relations						
	Actual FY2024	Actual FY2025	Amended FY2026	Tentative FY2027	Difference	Percent Change
Personnel						
Salaries ¹	38,264	39,812	41,332	42,735	1,403	3.4%
Benefits ¹	9,322	8,962	9,414	9,612	198	2.1%
Total Personnel	47,586	48,774	50,746	52,347	1,601	3.2%
Operating						
Subscriptions and Memberships ²	29,302	30,329	30,700	30,817	117	0.4%
IT Operations (Interfund) ³	-	-	-	2,300	2,300	0.0%
IT Equipment (Interfund) ³	1,619	1,675	2,336	-	(2,336)	-100.0%
Vehicle Operating Costs (Interfund)	12,576	13,248	14,262	7,695	(6,567)	-46.0%
Communications and Telephone	-	-	500	500	-	0.0%
Professional Services	140	50	500	-	(500)	-100.0%
Grant to Boys & Girls Club	40,000	40,000	40,000	40,000	-	0.0%
Grant to Arts Council	45,000	45,000	45,000	45,000	-	0.0%
Grant to CBC	40,000	40,000	40,000	40,000	-	0.0%
Business & Prop. Improvement Prog.	-	191,209	-	-	-	0.0%
Miscellaneous Supplies	103	183	500	500	-	0.0%
Miscellaneous Services	86	-	500	500	-	0.0%
Hillcrest Sports Grants	2,275	700	5,000	5,000	-	0.0%
Total Operating	171,101	362,394	179,298	172,312	(6,986)	-3.9%
Capital						
Fleet Vehicle Replacement (Interfund)	5,782	5,782	5,782	5,782	-	0.0%
TOTAL EXPENDITURES	\$ 224,469	\$ 416,950	\$ 235,826	\$ 230,441	\$ (5,385)	-2.3%

AT A GLANCE:

TOTAL BUDGET: \$230,441 | FULL-TIME EQUIVALENT EMPLOYEES: 0.75

Community & Intergovernmental Relations

BUDGET CONTINUED

1. FY2027 COLA, Mid-Point, Merit, & Market Salary Adjustments; FY2027 Benefit Increases; Salary Allocation Updates
2. Increase to ULCT membership fee
3. Splitting of IT operation and equipment charges, pausing equipment charges for FY2027

STAFFING

As part of the FY2027 budget process, personnel allocations across City departments were evaluated and adjusted to more accurately reflect the distribution of employee time and associated salary and benefit costs, as outlined in the table below.

Position	FY2024	FY2025	FY2025	Tentative FY2027
Part-Time				
Van Driver/Maintenance Worker	0.75	0.75	0.75	0.75
Receptionist - Museum	0.25	-	-	-
TOTAL COMMUNITY AND INTERGOVERNMENTAL RELATIONS	1.00	0.75	0.75	0.75

Non-Departmental

DEPARTMENT DESCRIPTION

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

BUDGET

Non-Departmental						
	Actual FY2024	Actual FY2025	Amended FY2026	Tentative FY2027	Difference	Percent Change
Operating						
Office supplies	40,162	31,318	40,000	40,000	-	0.0%
Postage	16,282	15,446	16,000	16,000	-	0.0%
Bank charges	16,542	15,937	19,500	19,500	-	0.0%
Vehicle operating costs	5,030	5,299	5,705	2,899	(2,806)	-49.2%
Insurance and surety	63,023	46,006	56,674	56,674	-	0.0%
Loss contingency	6,575	2,282	8,200	5,000	(3,200)	-39.0%
Miscellaneous supplies	486	145	500	500	-	0.0%
Miscellaneous services	4,509	1,823	1,700	1,700	-	0.0%
Total Operating	152,609	118,256	148,279	142,273	(6,006)	-4.1%
Capital						
Fleet Vehicle Replacement	2,887	2,259	2,259	5,137	2,878	127.4%
TOTAL EXPENDITURES	\$ 155,496	\$ 120,515	\$ 150,538	\$ 147,410	\$ (3,128)	-2.1%

AT A GLANCE:

TOTAL BUDGET: \$147,410 | FULL-TIME EQUIVALENT EMPLOYEES: 0.00

Contributions

DEPARTMENT DESCRIPTION

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

BUDGET

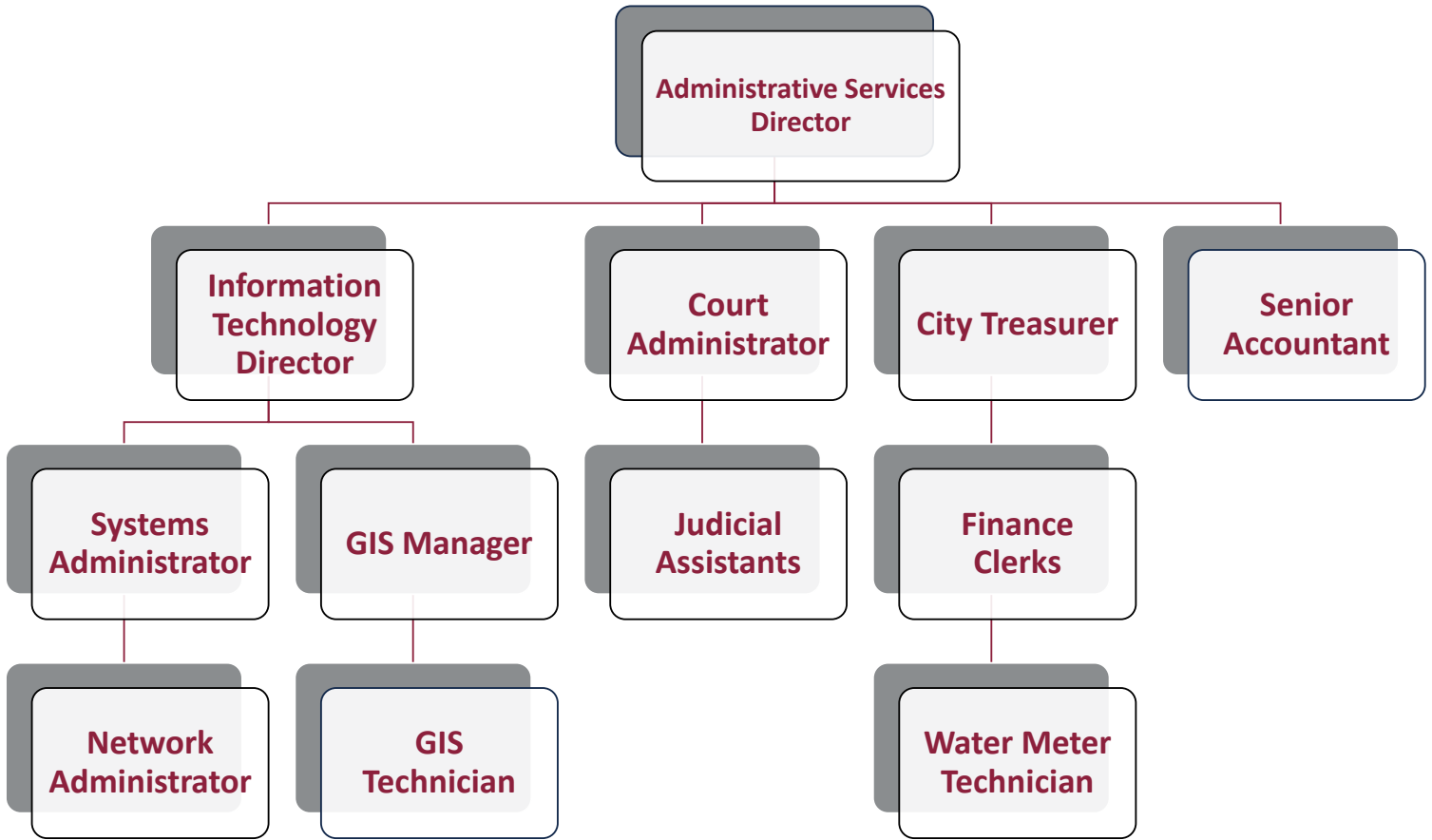
Contributions							
	Actual FY2024	Actual FY2025	Amended FY2026	Tentative FY2027	Difference	Percent Change	
Transfer to Capital Projects	1,978,309	3,700,000	2,700,000	-	(2,700,000)	-100.0%	
Transfer to Public Safety Fund ¹	-	-	13,714,975	10,748,122	(2,966,853)	-21.6%	
Transfer to IT Fund	-	50,000	-	-	-	0.0%	
Transfer to RDA	318,499	-	-	-	-	0.0%	
Transfer to Debt Service Fund	1,134,725	1,063,210	1,061,446	1,061,087	(359)	0.0%	
Transfer to Telecomm Fund	695,612	692,985	693,248	693,180	(68)	0.0%	
TOTAL CONTRIBUTIONS	\$ 4,127,145	\$ 5,506,195	\$ 18,169,669	\$ 12,502,389	\$ (5,667,280)	-31.2%	

1. Creation of the Public Safety Fund in FY2026

AT A GLANCE:

TOTAL BUDGET: \$12,502,389 | FULL-TIME EQUIVALENT EMPLOYEES: 0.00

Administrative Services - Administration



DEPARTMENT DESCRIPTION

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

AT A GLANCE:

TOTAL BUDGET: \$248,780 | FULL-TIME EQUIVALENT EMPLOYEES: 1.00

Administrative Services - Administration

BUDGET

Administrative Services - Administration						
	Actual FY2024	Actual FY2025	Amended FY2026	Tentative FY2027	Difference	Percent Change
Personnel						
Salaries ¹	144,485	151,088	163,219	171,445	8,226	5.0%
Benefits ¹	56,675	58,910	61,970	63,797	1,827	2.9%
Car Allowance	3,000	3,000	3,000	3,000	-	0.0%
Total Personnel	204,160	212,998	228,189	238,242	10,053	4.4%
Operating						
Subscriptions and Memberships	51	25	400	400	-	0.0%
Education and Travel	600	1,289	4,500	4,500	-	0.0%
IT Operations (Interfund) ²	-	-	-	3,738	3,738	0.0%
IT Equipment (Interfund) ²	1,228	1,497	4,480	-	(4,480)	-100.0%
Communications and Telephone	403	403	400	400	-	0.0%
Professional Services	-	-	500	500	-	0.0%
Miscellaneous Supplies	367	512	500	500	-	0.0%
Miscellaneous Services	500	365	500	500	-	0.0%
Total Operating	3,149	4,091	11,280	10,538	(742)	-6.6%
TOTAL EXPENDITURES	\$ 207,309	\$ 217,089	\$ 239,469	\$ 248,780	\$ 9,311	3.9%

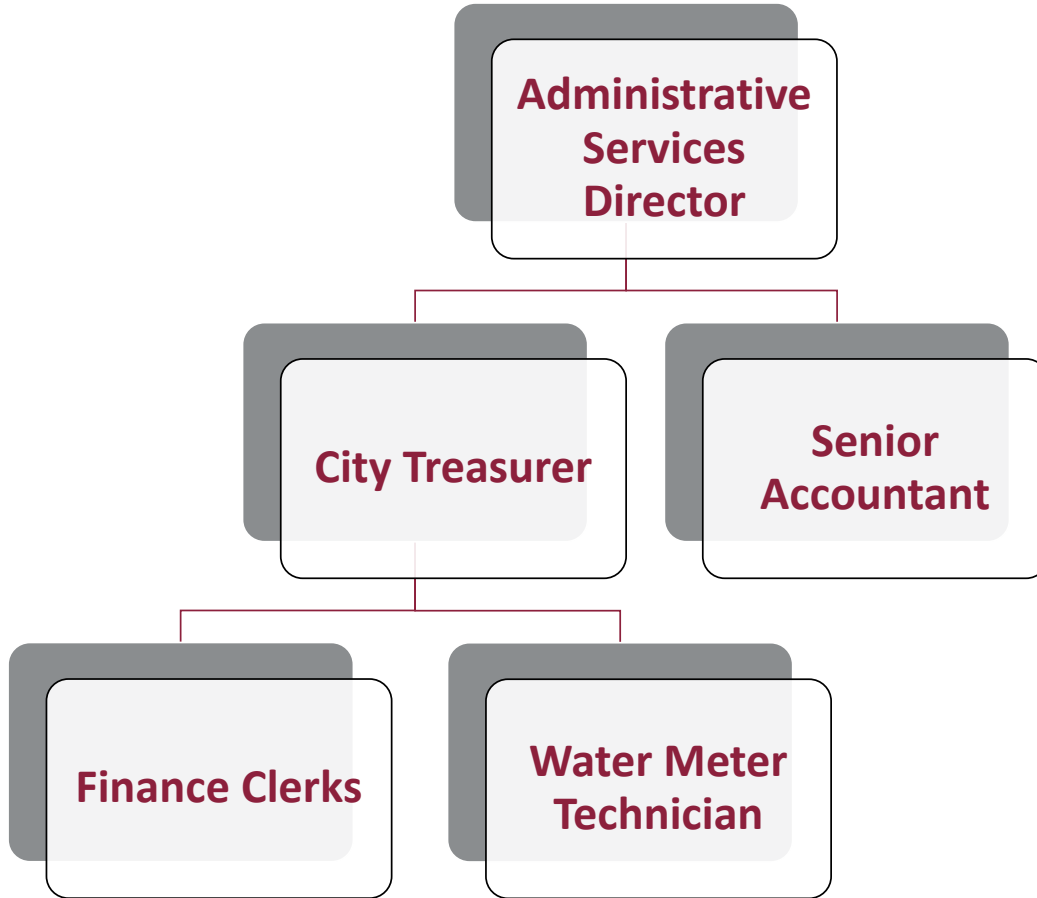
1. FY2027 COLA, Mid-Point, Merit, & Market Salary Adjustments; FY2027 Benefit Increases; Salary Allocation Updates
2. Splitting of IT operation and equipment charges, pausing equipment charges for FY2027

STAFFING

As part of the FY2027 budget process, personnel allocations across City departments were evaluated and adjusted to more accurately reflect the distribution of employee time and associated salary and benefit costs, as outlined in the table below.

Position	FY2024	FY2025	FY2026	Tentative FY2027
Administrative Services Director	1.00	1.00	1.00	1.00
TOTAL ADMINISTRATIVE SERVICES ADM	1.00	1.00	1.00	1.00

Administrative Services - Finance



DEPARTMENT DESCRIPTION

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

AT A GLANCE:

TOTAL BUDGET: \$335,817 | FULL-TIME EQUIVALENT EMPLOYEES: 2.15

Administrative Services - Finance

BUDGET

Administrative Services - Finance						
	Actual FY2024	Actual FY2025	Amended FY2026	Tentative FY2027	Difference	Percent Change
Personnel						
Salaries ¹	255,323	231,404	221,358	191,341	(30,017)	-13.6%
Benefits ¹	123,455	149,061	109,814	102,522	(7,292)	-6.6%
Uniforms	794	413	675	675	-	0.0%
Total Personnel	379,572	380,878	331,847	294,538	(37,309)	-11.2%
Operating						
Subscriptions and Memberships	800	729	600	600	-	0.0%
Education and Travel	3,530	3,341	4,500	4,500	-	0.0%
Repairs, Maintenance, and Supplies	758	90	400	400	-	0.0%
IT Operations (Interfund) ²	-	-	-	6,279	6,279	0.0%
IT Equipment (Interfund) ²	8,619	11,965	21,733	-	(21,733)	-100.0%
Communications and Telephone	1,154	977	1,000	1,000	-	0.0%
Professional Services	25,900	31,430	28,530	26,500	(2,030)	-7.1%
Tool allowance	1,102	1,458	1,000	1,000	-	0.0%
Miscellaneous Supplies	413	985	500	500	-	0.0%
Miscellaneous Services	404	50	500	500	-	0.0%
Total Operating	42,680	51,025	58,763	41,279	(17,484)	-29.8%
TOTAL EXPENDITURES	\$ 422,252	\$ 431,903	\$ 390,610	\$ 335,817	\$ (54,793)	-14.0%

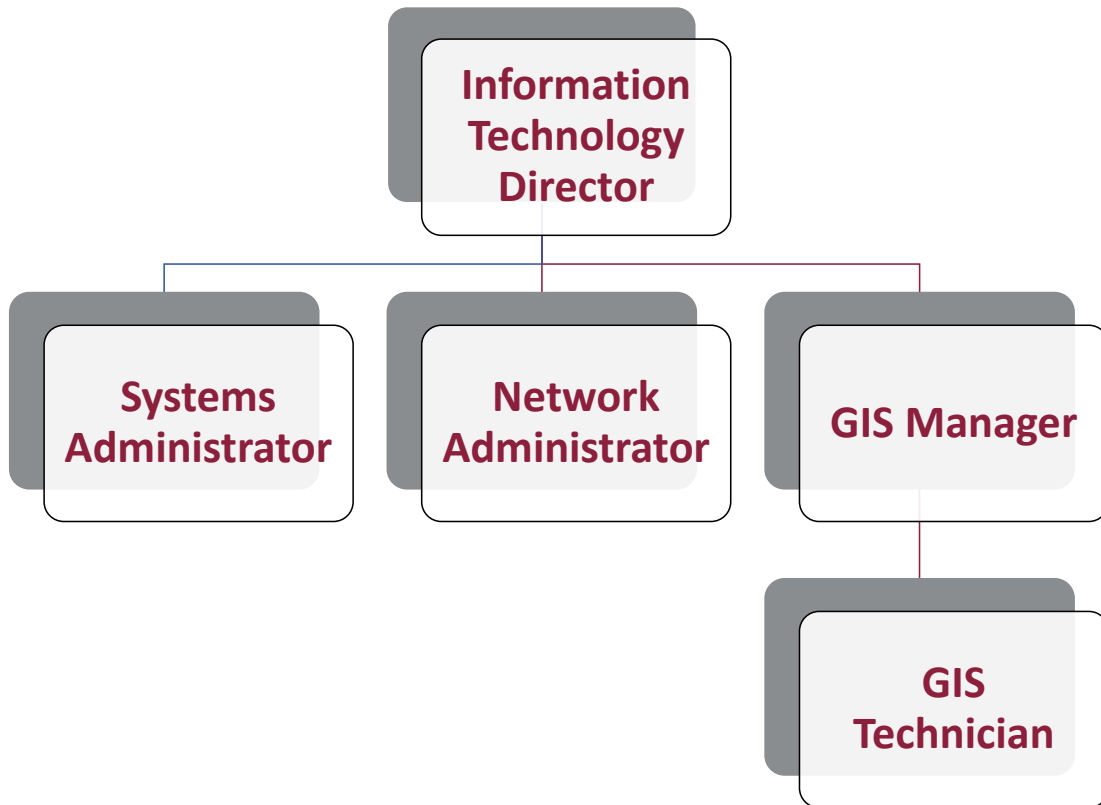
1. FY2027 COLA, Mid-Point, Merit, & Market Salary Adjustments; FY2027 Benefit Increases; Salary Allocation Updates
2. Splitting of IT operation and equipment charges, pausing equipment charges for FY2027

STAFFING

As part of the FY2027 budget process, personnel allocations across City departments were evaluated and adjusted to more accurately reflect the distribution of employee time and associated salary and benefit costs, as outlined in the table below.

Position	FY2024	FY2025	FY2026	Tentative FY2027
Assistant Finance Director	1.00	1.00	-	-
Procurement/Contract Specialist	1.00	-	-	-
City Treasurer	0.35	0.35	0.35	0.35
Sr. Accountant	-	-	1.00	1.00
Accountant	1.00	-	-	-
Finance Clerk	1.00	2.00	1.50	0.80
TOTAL FINANCE	4.35	3.35	2.85	2.15

Administrative Services - Information Technology



DEPARTMENT DESCRIPTION

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

AT A GLANCE:

TOTAL BUDGET: \$821,489 | FULL-TIME EQUIVALENT EMPLOYEES: 2.90

Administrative Services - Information Technology

BUDGET

Administrative Services - Information Technology						
	Actual FY2024	Actual FY2025	Amended FY2026	Tentative FY2027	Difference	Percent Change
Personnel						
Salaries ¹	320,661	337,884	359,581	319,498	(40,083)	-11.1%
Benefits ¹	142,534	148,621	156,506	132,292	(24,214)	-15.5%
Car Allowance	3,000	3,000	3,000	3,000	-	0.0%
Total Personnel	466,195	489,505	519,087	454,790	(64,297)	-12.4%
Operating						
Subscriptions and Memberships	-	-	3,500	3,500	-	0.0%
Education and Travel	11,810	9,902	15,000	15,000	-	0.0%
IT Operations (Interfund) ²	-	-	-	12,979	12,979	0.0%
IT Equipment (Interfund) ²	12,738	16,144	19,936	-	(19,936)	-100.0%
Internet and Wireless	20,029	2,151	6,200	6,700	500	8.1%
Communications and Telephone	25,941	25,379	28,695	28,695	-	0.0%
Professional Services	20,860	46,019	46,825	46,825	-	0.0%
Computer Equipment	13,700	19,348	15,000	15,000	-	0.0%
Network Equipment	32,079	517	5,000	5,000	-	0.0%
Software	106	1,428	2,000	2,000	-	0.0%
Software Support	189,787	195,247	241,550	230,000	(11,550)	-4.8%
Miscellaneous Supplies	631	426	500	500	-	0.0%
Miscellaneous Services	172	219	500	500	-	0.0%
Total Operating	327,853	316,780	384,706	366,699	(18,007)	-4.7%
TOTAL EXPENDITURES	\$ 794,048	\$ 806,285	\$ 903,793	\$ 821,489	\$ (82,304)	-9.1%

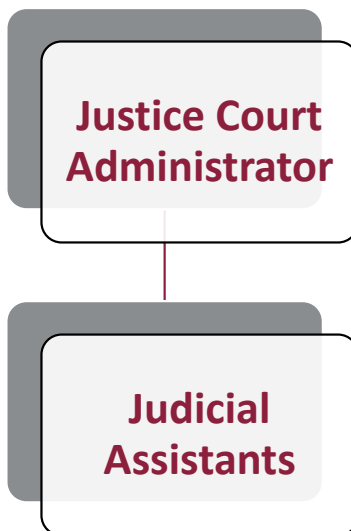
1. FY2027 COLA, Mid-Point, Merit, & Market Salary Adjustments; FY2027 Benefit Increases; Salary Allocation Updates
2. Splitting of IT operation and equipment charges, pausing equipment charges for FY2027

STAFFING

As part of the FY2027 budget process, personnel allocations across City departments were evaluated and adjusted to more accurately reflect the distribution of employee time and associated salary and benefit costs, as outlined in the table below.

Position	FY2024	FY2025	FY2026	Tentative FY2027
Information Technology Director	1.00	1.00	1.00	0.80
Systems Administrator	1.00	1.00	1.00	0.70
Network Administrator	0.60	0.60	0.60	0.70
GIS Manager	0.35	0.35	0.35	0.35
GIS Technician	0.35	0.35	0.35	0.35
TOTAL INFORMATION TECHNOLOGY	3.30	3.30	3.30	2.90

Administrative Services - Justice Court



DEPARTMENT DESCRIPTION

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

AT A GLANCE:

TOTAL BUDGET: \$1,172,531 | FULL-TIME EQUIVALENT EMPLOYEES: 9.00

Administrative Services - Justice Court

BUDGET

Administrative Services - Justice Court						
	Actual FY2024	Actual FY2025	Amended FY2026	Tentative FY2027	Difference	Percent Change
Personnel						
Salaries ¹	594,311	613,770	678,533	708,423	29,890	4.4%
Overtime	-	203	100	100	-	0.0%
Part-Time Wages	13,408	13,362	-	-	-	0.0%
Benefits ¹	314,149	315,253	318,040	313,934	(4,106)	-1.3%
Car Allowance	3,000	3,000	3,000	3,000	-	0.0%
Total Personnel	924,868	945,588	999,673	1,025,458	25,785	2.6%
Operating						
Subscriptions and memberships	-	-	400	400	-	0.0%
Education and Travel	1,536	3,107	2,500	2,500	-	0.0%
Bank and card processing fees	14,056	11,485	15,000	15,000	-	0.0%
Repairs/maintenance/supplies	-	2,323	-	-	-	0.0%
IT Operations (Interfund) ²	-	-	-	25,373	25,373	0.0%
IT Equipment (Interfund) ²	19,417	21,053	35,789	-	(35,789)	-100.0%
Communications/telephone	806	806	800	800	-	0.0%
Warrants enforcement	-	80	-	-	-	0.0%
Judge pro tem fees	3,205	-	3,000	3,000	-	0.0%
Transport Fees	2,000	-	-	-	-	0.0%
Witness fees	701	1,184	700	700	-	0.0%
Bailiff fees	57,511	62,867	78,200	78,200	-	0.0%
Interpreter fees	18,269	18,314	19,000	19,000	-	0.0%
Juror fees and supplies	455	471	600	600	-	0.0%
Miscellaneous supplies	5,422	869	750	750	-	0.0%
Miscellaneous services	254	665	750	750	-	0.0%
Total Operating	123,632	123,224	157,489	147,073	(10,416)	-6.6%
TOTAL EXPENDITURES	\$ 1,048,500	\$ 1,068,812	\$ 1,157,162	\$ 1,172,531	\$ 15,369	1.3%

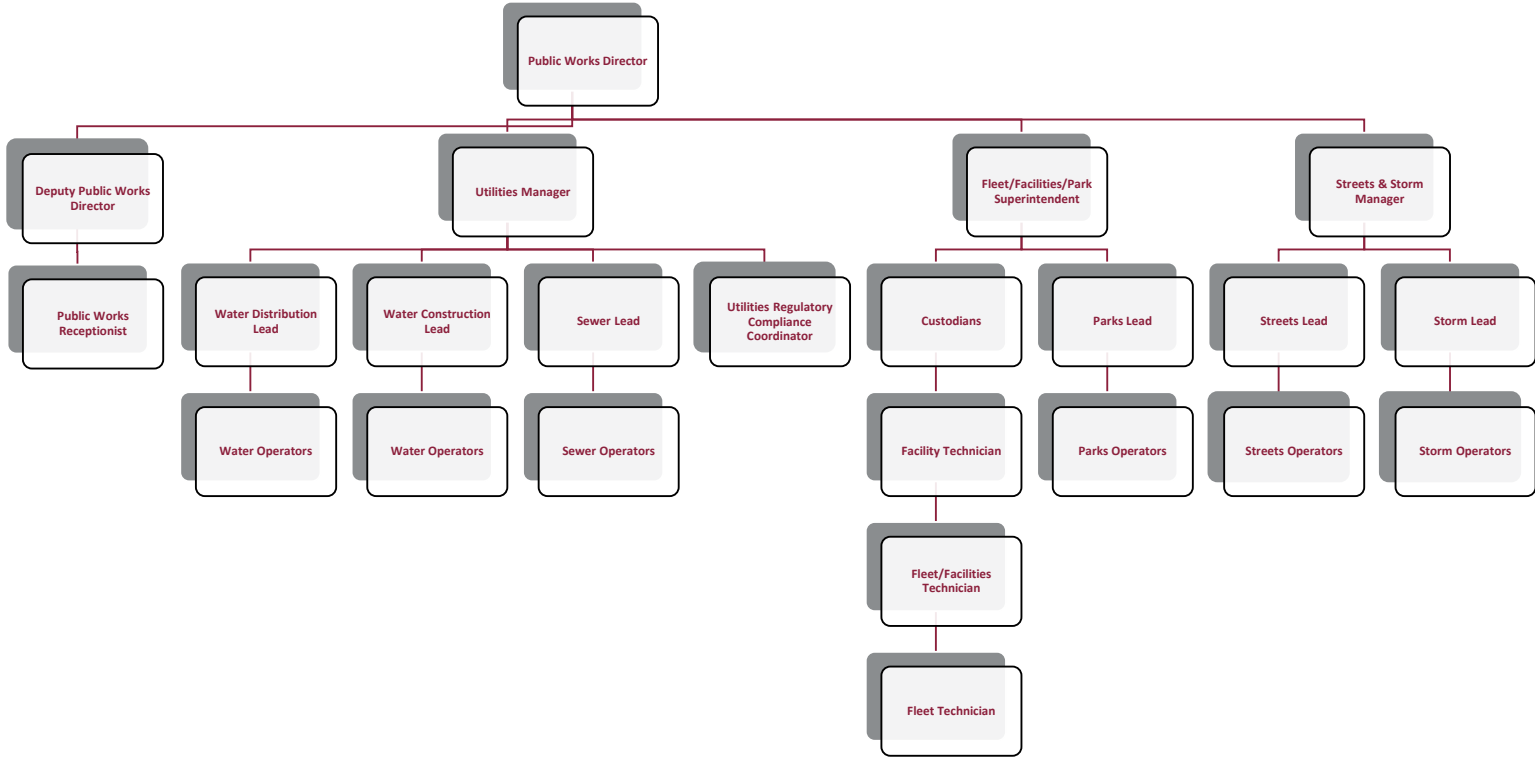
1. FY2027 COLA, Mid-Point, Merit, & Market Salary Adjustments; FY2027 Benefit Increases; Salary Allocation Updates
2. Splitting of IT operation and equipment charges, pausing equipment charges for FY2027

STAFFING

As part of the FY2027 budget process, personnel allocations across City departments were evaluated and adjusted to more accurately reflect the distribution of employee time and associated salary and benefit costs, as outlined in the table below.

Position	FY2024	FY2025	FY2026	Tentative FY2027
Judge	1.00	1.00	1.00	1.00
Court Administrator	1.00	1.00	1.00	1.00
Judicial Assistant I/II/III	6.72	6.72	6.72	7.00
TOTAL JUSTICE COURT	8.72	8.72	8.72	9.00

Public Works - Administration



DEPARTMENT DESCRIPTION

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

AT A GLANCE:

TOTAL BUDGET: \$272,759 | FULL-TIME EQUIVALENT EMPLOYEES: 1.30

Public Works - Administration

BUDGET

Public Works Administration						
	Actual FY2024	Actual FY2025	Amended FY2026	Tentative FY2027	Difference	Percent Change
Personnel						
Salaries ¹	224,046	240,980	239,510	138,385	(101,125)	-42.2%
Overtime	585	-	300	-	(300)	-100.0%
Benefits ¹	126,416	119,728	125,942	60,321	(65,621)	-52.1%
Total Personnel	351,047	360,708	365,752	198,706	(167,046)	0.0%
Operating						
Subscriptions and memberships	422	-	700	500	(200)	-28.6%
Education and Travel	1,226	1,306	5,000	3,000	(2,000)	-40.0%
Repairs/maintenance/supplies	329	659	500	500	-	0.0%
Med/safety supplies ²	-	63,463	-	50,000	50,000	0.0%
IT Operations (Interfund) ³	-	-	-	4,263	4,263	0.0%
IT Equipment (Interfund) ³	8,517	10,799	14,585	-	(14,585)	-100.0%
Vehicle operating costs	7,546	7,949	8,557	7,521	(1,036)	-12.1%
Communications/telephone	564	564	1,000	600	(400)	-40.0%
Miscellaneous supplies	749	834	1,500	1,000	(500)	-33.3%
Miscellaneous services	928	63	1,000	1,000	-	0.0%
Total Operating	20,281	85,637	32,842	68,384	35,542	0.0%
Capital						
Fleet Vehicle Replacement (Interfund)	4,439	11,506	8,587	5,669	(2,918)	0.0%
TOTAL EXPENDITURES	\$ 375,767	\$ 457,851	\$ 407,181	\$ 272,759	\$ (134,422)	0.0%

1. FY2027 COLA, Mid-Point, Merit, & Market Salary Adjustments; FY2027 Benefit Increases; Salary Allocation Updates
2. One-Time Cost - Midvale portion of interlocal radio tower construction
3. Splitting of IT operation and equipment charges, pausing equipment charges for FY2027

STAFFING

As part of the FY2027 budget process, personnel allocations across City departments were evaluated and adjusted to more accurately reflect the distribution of employee time and associated salary and benefit costs, as outlined in the table below.

Position	FY2024	FY2025	FY2026	Tentative FY2027
Public Works Director	0.30	0.30	0.30	0.30
Public Works Deputy Director	0.95	0.95	0.95	0.30
Operations Superintendent	0.15	0.15	0.15	-
Public Works Administrative Assistant	1.00	1.00	1.00	0.70
TOTAL PUBLIC WORKS ADMIN	2.40	2.40	2.40	1.30

Public Works - Streets



DEPARTMENT DESCRIPTION

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

AT A GLANCE:

TOTAL BUDGET: \$1,265,589 | FULL-TIME EQUIVALENT EMPLOYEES: 6.25

Public Works - Streets

BUDGET

Streets						
	Actual FY2024	Actual FY2025	Amended FY2026	Tentative FY2027	Difference	Percent Change
Personnel						
Salaries ¹	295,426	320,138	347,521	452,049	104,528	30.1%
Overtime	7,721	9,902	10,900	10,900	-	0.0%
Benefits ¹	194,844	194,394	204,205	252,053	47,848	23.4%
Uniform Allowance	3,357	3,234	4,150	3,150	(1,000)	-24.1%
Total Personnel	501,348	527,668	566,776	718,152	151,376	26.7%
Operating						
Subscriptions and Memberships	-	-	100	100	-	0.0%
Education and Travel	1,969	1,491	5,800	4,000	(1,800)	-31.0%
Repairs, Maintenance, and Supplies	28,050	13,920	10,400	10,400	-	0.0%
Medical and Safety Supplies	2,065	853	1,200	1,200	-	0.0%
IT Operations (Interfund) ²	-	-	-	14,636	14,636	0.0%
IT Equipment (Interfund) ²	4,926	7,744	9,652	-	(9,652)	-100.0%
Vehicle Operating Costs (Interfund)	166,632	175,539	188,973	188,101	(872)	-0.5%
Lease of Public Works Space	28,000	28,000	28,000	28,000	-	0.0%
Electricity - Signals	6,839	7,658	7,500	7,500	-	0.0%
Communications and Telephone	2,763	2,754	4,660	4,660	-	0.0%
Special Highway Support	20,950	1,312	22,100	22,100	-	0.0%
Signal Maintenance	66,028	33,966	93,000	70,000	(23,000)	-24.7%
Asphalt/Concrete	23,240	14,641	22,500	22,500	-	0.0%
Salt	26,399	12,467	27,600	27,600	-	0.0%
Signage ³	12,076	9,842	20,100	38,000	17,900	89.1%
Miscellaneous Supplies	-	3,415	500	-	(500)	-100.0%
Miscellaneous Services	1,000	-	1,000	1,000	-	0.0%
Total Operating	390,937	313,602	443,085	439,797	(3,288)	-0.7%
Capital						
Fleet Vehicle Replacement (Interfund) ⁶	123,989	119,180	124,999	107,640	(17,359)	-13.9%
TOTAL EXPENDITURES	\$ 1,016,274	\$ 960,450	\$ 1,134,860	\$ 1,265,589	\$ 130,729	11.5%

1. FY2027 COLA, Mid-Point, Merit, & Market Salary Adjustments; FY2027 Benefit Increases; Salary Allocation Updates
2. Splitting of IT operation and equipment charges, pausing equipment charges for FY2027
3. Funding 10-year city-wide replacement schedule

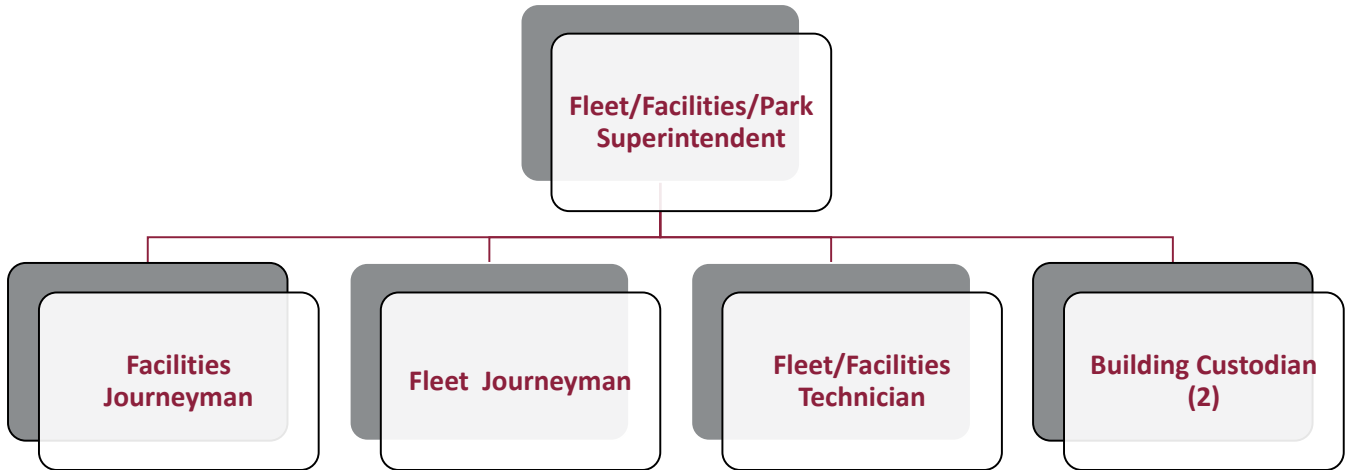
Public Works - Streets

STAFFING

As part of the FY2027 budget process, personnel allocations across City departments were evaluated and adjusted to more accurately reflect the distribution of employee time and associated salary and benefit costs, as outlined in the table below.

Position	FY2024	FY2025	FY2026	Tentative FY2027
Streets and Storm Water Manager	0.45	0.45	0.45	0.45
Streets Crew Lead	1.00	1.00	1.00	0.95
Streets Maintenance Technician	4.00	4.00	4.00	3.80
Storm Water Crew Lead	-	-	-	0.20
Storm Water Operator	-	-	-	0.60
City Engineer	-	-	-	0.25
TOTAL STREETS	5.45	5.45	5.45	6.25

Public Works - Facilities



DEPARTMENT DESCRIPTION

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

AT A GLANCE:

TOTAL BUDGET: \$858,416 | FULL-TIME EQUIVALENT EMPLOYEES: 3.60

Public Works - Facilities

BUDGET

Facilities						
	Actual FY2024	Actual FY2025	Amended FY2026	Tentative FY2027	Difference	Percent Change
Personnel						
Salaries ¹	232,408	257,251	237,850	235,486	(2,364)	-1.0%
Overtime	678	668	1,200	1,200	-	0.0%
Benefits ¹	143,313	149,789	142,900	141,123	(1,777)	-1.2%
Uniform Allowance	798	1,453	1,200	1,200	-	0.0%
Total Personnel	377,197	409,161	383,150	379,009	(4,141)	-1.1%
Operating						
Travel	150	378	800	800	-	0.0%
Repairs, Maintenance, and Supplies	56,614	64,343	58,700	58,700	-	0.0%
Medical and Safety Supplies	-	-	300	-	(300)	-100.0%
IT Operations (Interfund) ²	-	-	-	8,317	8,317	0.0%
IT Equipment (Interfund) ²	1,274	5,376	5,822	-	(5,822)	-100.0%
Vehicle Operating Costs (Interfund)	18,864	19,872	21,393	19,736	(1,657)	-7.7%
Electricity	59,172	72,589	92,500	92,500	-	0.0%
Natural Gas	34,028	25,927	25,000	25,000	-	0.0%
Water and Sewer (Interfund)	102,685	103,206	148,370	148,370	-	0.0%
Communications and Telephone	2,857	3,096	3,412	3,412	-	0.0%
Professional Services	-	-	2,000	-	(2,000)	-100.0%
Insurance - property	40,704	64,954	66,163	66,163	-	0.0%
Miscellaneous supplies	-	-	500	-	(500)	-100.0%
Miscellaneous services	18,771	18,330	22,500	22,500	-	0.0%
Total Operating	335,119	378,071	447,460	445,498	(1,962)	-0.4%
Capital						
Building Improvements	16,518	18,878	24,500	24,500	-	0.0%
Fleet Vehicle Replacement (Interfund)	23,114	13,941	13,941	9,409	(4,532)	-32.5%
Total Capital	39,632	32,819	38,441	33,909	(4,532)	-11.8%
TOTAL EXPENDITURES	\$ 751,948	\$ 820,051	\$ 869,051	\$ 858,416	\$ (10,635)	-1.2%

1. FY2027 COLA, Mid-Point, Merit, & Market Salary Adjustments; FY2027 Benefit Increases; Salary Allocation Updates
2. Splitting of IT operation and equipment charges, pausing equipment charges for FY2027

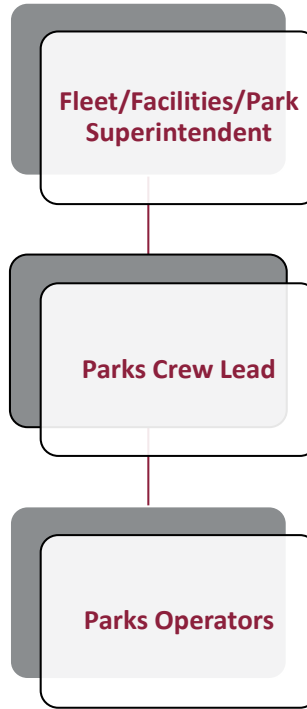
Public Works - Facilities

STAFFING

As part of the FY2027 budget process, personnel allocations across City departments were evaluated and adjusted to more accurately reflect the distribution of employee time and associated salary and benefit costs, as outlined in the table below.

Position	FY2024	FY2025	FY2026	Tentative FY2027
Fleet/Facilities/Park Superintendent	-	-	0.33	0.30
Fleet/Facilities Manager	0.50	0.50	-	-
Fleet Maintenance Technician	-	-	0.20	0.10
Facilities Journeyman	1.00	1.50	1.25	1.20
Apprentice Mechanic	0.20	0.20	-	-
Building Custodian	2.00	2.00	2.00	2.00
TOTAL FACILITIES	3.70	4.20	3.78	3.60

Public Works - Parks and Cemetery



DEPARTMENT DESCRIPTION

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

AT A GLANCE:

TOTAL BUDGET: \$946,749 | FULL-TIME EQUIVALENT EMPLOYEES: 4.30

Public Works - Parks and Cemetery

BUDGET

Parks and Cemetery

	Actual FY2024	Actual FY2025	Amended FY2026	Tentative FY2027	Difference	Percent Change
Personnel						
Salaries ¹	215,579	237,269	298,943	312,974	14,031	4.7%
Overtime	13,646	10,016	17,200	17,200	-	0.0%
Benefits ¹	124,862	129,325	145,073	148,319	3,246	2.2%
Uniform Allowance	2,090	2,508	2,650	2,650	-	0.0%
Total Personnel	356,177	379,118	463,866	481,142	17,276	3.7%
Operating						
Subscriptions and Memberships	1,601	61	1,500	1,500	-	0.0%
Education and Travel	1,689	5,486	6,100	6,100	-	0.0%
Repairs, Maintenance, and Supplies	21,023	28,204	23,400	23,400	-	0.0%
Soft Fall Fill	6,919	5,754	8,000	4,500	(3,500)	-43.8%
Splash Pad Maintenance & Repair	1,763	3,996	5,000	4,000	(1,000)	-20.0%
Playground Equipment Maintenance	6,167	3,104	33,833	33,833	-	0.0%
Tree Replacement ²	-	-	-	25,000	25,000	0.0%
Medical and Safety Supplies	1,678	725	1,000	500	(500)	-50.0%
IT Operations (Interfund) ³	-	-	-	10,183	10,183	0.0%
IT Equipment (Interfund) ³	6,873	8,074	11,947	-	(11,947)	-100.0%
Vehicle Operating Costs (Interfund)	12,576	13,248	14,262	28,381	14,119	99.0%
Electricity	19,882	22,622	21,000	21,000	-	0.0%
Communications and Telephone	2,492	2,092	2,170	2,170	-	0.0%
Contract Labor ²	315,014	291,678	300,000	275,000	(25,000)	-8.3%
Miscellaneous Supplies	-	-	500	-	(500)	-100.0%
Miscellaneous Services	-	-	2,000	2,500	500	25.0%
Total Operating	397,677	385,044	430,712	438,067	7,355	1.7%
Capital						
Building Improvements	1,236	-	8,000	8,000	-	0.0%
Fleet Vehicle Replacement (Interfund)	39,655	38,178	31,325	19,540	(11,785)	-37.6%
Total Capital	40,891	38,178	39,325	27,540	(11,785)	-30.0%
TOTAL EXPENDITURES	\$ 794,745	\$ 802,340	\$ 933,903	\$ 946,749	\$ 12,846	1.4%

1. FY2027 COLA, Mid-Point, Merit, & Market Salary Adjustments; FY2027 Benefit Increases; Salary Allocation Updates
2. Addition of annual tree replacement funds
3. Splitting of IT operation and equipment charges, pausing equipment charges for FY2027

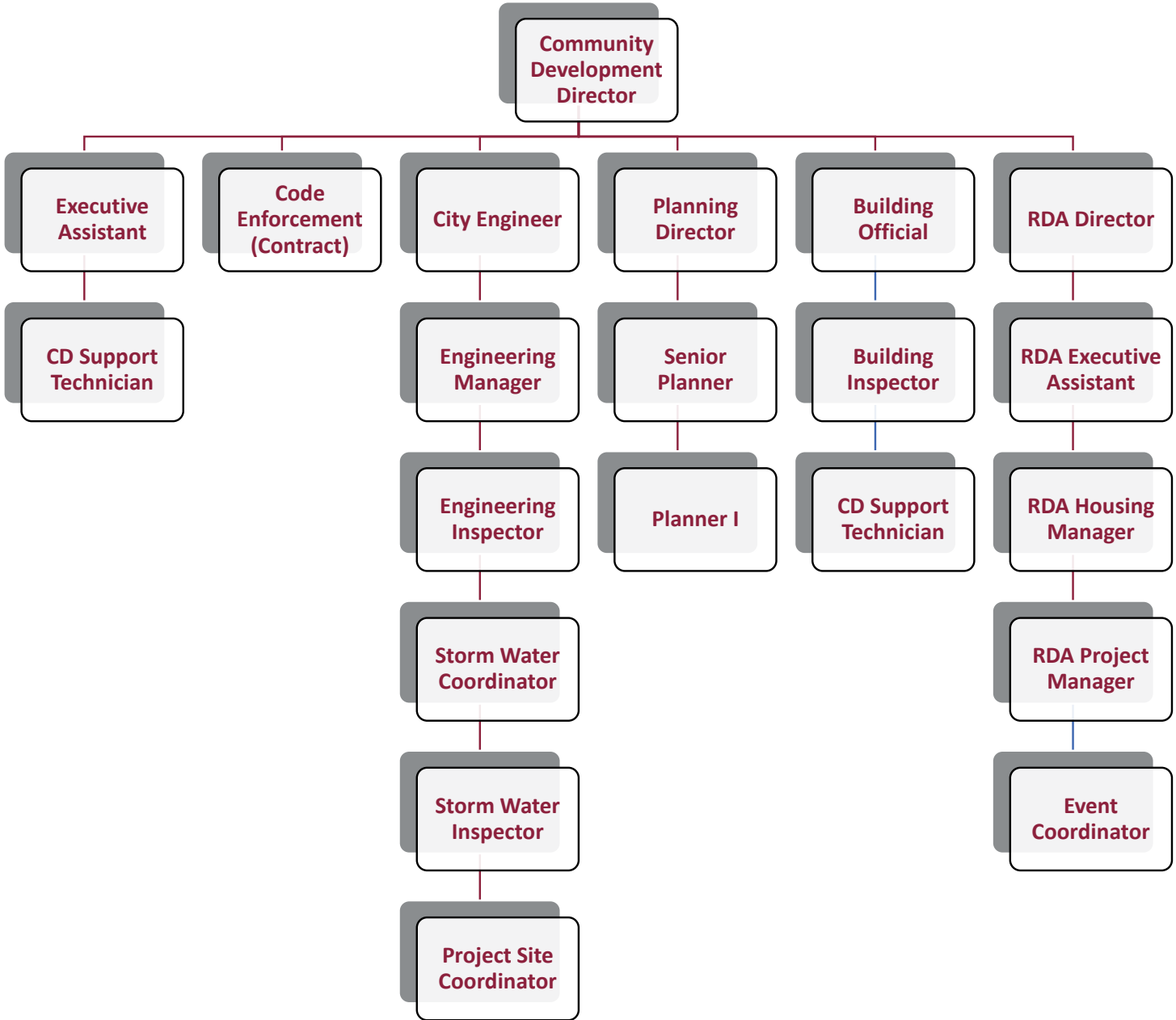
Public Works - Parks and Cemetery

STAFFING

As part of the FY2027 budget process, personnel allocations across City departments were evaluated and adjusted to more accurately reflect the distribution of employee time and associated salary and benefit costs, as outlined in the table below.

Position	FY2024	FY2025	FY2026	Tentative FY2027
Fleet/Facilities/Park Superintendent	-	-	0.33	0.30
Parks Crew Lead	1.00	1.00	1.00	1.00
Parks Operators	2.50	3.00	3.00	3.00
TOTAL PARKS & CEMETERY	3.50	4.00	4.33	4.30

Community Development - Administration



DEPARTMENT DESCRIPTION

Community Development Administration includes overall support for the divisions within Community Development, including, business licensing, code enforcement (services provided by the Unified Police Department), engineering, planning and zoning, building inspections, and the Redevelopment Agency of Midvale City.

AT A GLANCE:

TOTAL BUDGET: \$358,734 | FULL-TIME EQUIVALENT EMPLOYEES: 2.05

Community Development - Administration

BUDGET

Community Development Administration						
	Actual FY2024	Actual FY2025	Amended FY2026	Tentative FY2027	Difference	Percent Change
Personnel						
Salaries ¹	380,625	340,088	304,943	208,892	(96,051)	-31.5%
Overtime	2,241	3,251	1,500	1,000	(500)	-33.3%
Benefits ¹	177,921	148,395	135,538	79,929	(55,609)	-41.0%
Car Allowance	3,000	3,000	3,000	3,000	-	0.0%
Total Personnel	563,787	494,734	444,981	292,821	(152,160)	-34.2%
Operating						
Subscriptions and Memberships	2,937	3,011	3,000	3,000	-	0.0%
Education and Travel	3,959	3,667	7,000	4,700	(2,300)	-32.9%
Bank Charges	12,135	9,479	12,820	12,820	-	0.0%
IT Operations (Interfund) ²	-	-	-	6,190	6,190	0.0%
IT Equipment (Interfund) ²	9,772	13,439	18,860	-	(18,860)	-100.0%
Vehicle Operating Costs (Interfund)	6,288	6,624	7,131	3,736	(3,395)	-47.6%
Communications and Telephone	1,565	1,000	1,193	1,193	-	0.0%
Professional Services	10,911	3,940	10,000	10,000	-	0.0%
Special Development Projects	1,246	15,096	10,000	10,000	-	0.0%
Economic Development Promotions	847	-	10,000	10,000	-	0.0%
Miscellaneous Supplies	1,658	2,002	1,000	1,000	-	0.0%
Miscellaneous Services	365	1,749	500	1,000	500	100.0%
Total Operating	51,683	60,007	81,504	63,639	(17,865)	-21.9%
Capital						
Fleet Vehicle Replacement (Interfund)	3,401	4,108	2,487	2,274	(213)	-8.6%
TOTAL EXPENDITURES	\$ 618,871	\$ 558,849	\$ 528,972	\$ 358,734	\$ (170,238)	-32.2%

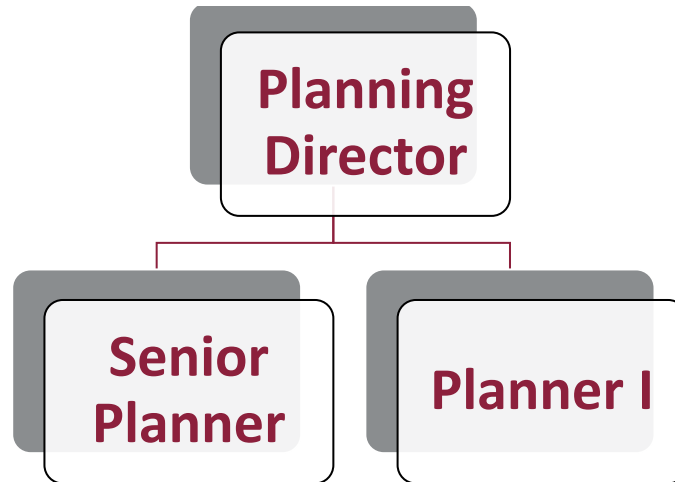
1. FY2027 COLA, Mid-Point, Merit, & Market Salary Adjustments; FY2027 Benefit Increases; Salary Allocation Updates
2. Splitting of IT operation and equipment charges, pausing equipment charges for FY2027

STAFFING

As part of the FY2027 budget process, personnel allocations across City departments were evaluated and adjusted to more accurately reflect the distribution of employee time and associated salary and benefit costs, as outlined in the table below.

Position	FY2024	FY2025	FY2026	Tentative FY2027
Community Development Director	1.00	1.00	1.00	0.80
Economic Development Director	1.00	-	-	-
Executive Assistant	0.50	0.50	0.50	0.25
Project Site Coordinator	1.00	1.00	1.00	-
Community Development Support Technician	2.00	2.00	1.00	1.00
TOTAL COMMUNITY DEVELOPMENT ADMIN	5.50	4.50	3.50	2.05

Community Development - Planning and Zoning



DEPARTMENT DESCRIPTION

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

BUDGET

Planning and Zoning						
	Actual FY2024	Actual FY2025	Amended FY2026	Tentative FY2027	Difference	Percent Change
Personnel						
Salaries ¹	250,620	262,151	272,228	285,948	13,720	5.0%
Overtime	3,103	1,522	2,000	2,000	-	0.0%
Benefits ¹	137,591	145,545	157,957	162,325	4,368	2.8%
Total Personnel	391,314	409,218	432,185	450,273	18,088	4.2%
Operating						
Subscriptions and Memberships	1,325	1,667	2,000	2,000	-	0.0%
Education and Travel	6,054	7,942	7,500	7,500	-	0.0%
IT Operations (Interfund) ²	-	-	-	8,232	8,232	0.0%
IT Equipment (Interfund) ²	9,200	8,812	17,701	-	(17,701)	-100.0%
Communications and Telephone	605	806	1,500	820	(680)	-45.3%
Professional Services	3,350	500	3,000	3,000	-	0.0%
Miscellaneous Supplies	1,859	159	500	500	-	0.0%
Miscellaneous Services	397	2,301	500	500	-	0.0%
Planning Commision Misc	1,069	5,815	7,000	8,500	1,500	21.4%
Total Operating	23,859	28,002	39,701	31,052	(8,649)	-21.8%
TOTAL EXPENDITURES	\$ 415,173	\$ 437,220	\$ 471,886	\$ 481,325	\$ 9,439	2.0%

AT A GLANCE:

TOTAL BUDGET: \$481,325 | FULL-TIME EQUIVALENT EMPLOYEES: 3.00

Community Development - Planning and Zoning

BUDGET CONTINUED

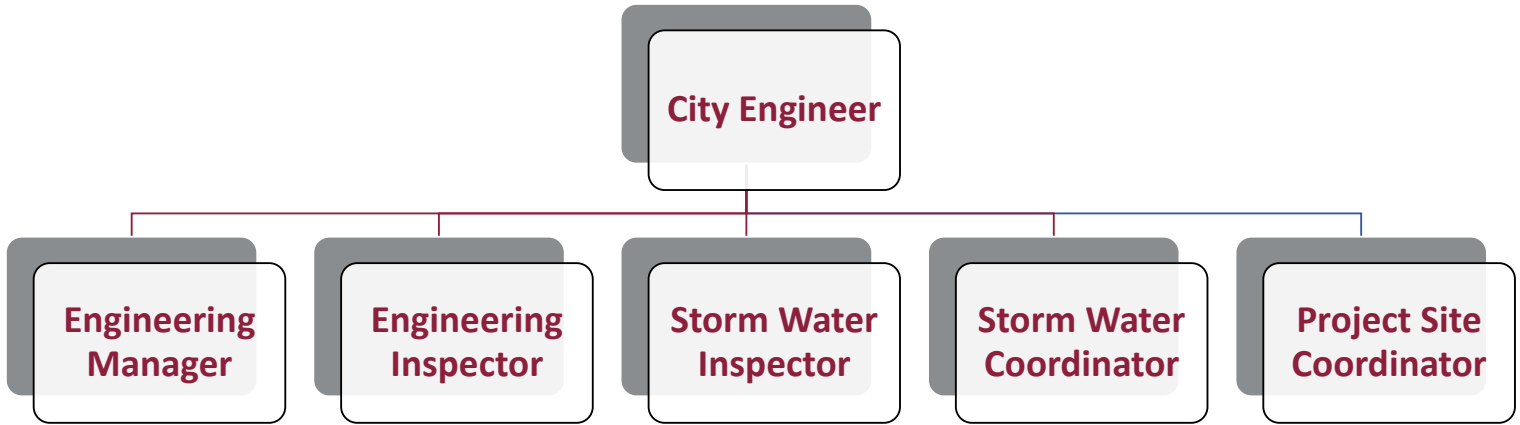
1. FY2027 COLA, Mid-Point, Merit, & Market Salary Adjustments; FY2027 Benefit Increases; Salary Allocation Updates
2. Splitting of IT operation and equipment charges, pausing equipment charges for FY2027

STAFFING

As part of the FY2027 budget process, personnel allocations across City departments were evaluated and adjusted to more accurately reflect the distribution of employee time and associated salary and benefit costs, as outlined in the table below.

Position	FY2024	FY2025	FY2026	Tentative FY2027
City Planner	1.00	1.00	1.00	1.00
Senior Planner	1.00	1.00	1.00	1.00
Planner I/II	1.00	1.00	1.00	1.00
TOTAL PLANNING AND ZONING	3.00	3.00	3.00	3.00

Community Development - Engineering



DEPARTMENT DESCRIPTION

The Engineering Department coordinates all city engineering services including consultation, design, project management, survey, and inspection. The department helps manage capital improvement projects, provides engineering and technical expertise, and oversees development review and construction activities to ensure compliance with City standards and state and federal regulations.

BUDGET

Engineering						
	Actual FY2024	Actual FY2025	Amended FY2026	Tentative FY2027	Difference	Percent Change
Personnel						
Salaries ¹	91,521	111,906	90,914	74,775	(16,139)	-17.8%
Benefits ¹	25,321	29,664	31,469	25,383	(6,086)	-19.3%
Uniform Allowance	3,215	3,068	3,500	3,500	-	0.0%
Total Personnel	120,057	144,638	125,883	103,658	(22,225)	-17.7%
Operating						
Subscriptions and Memberships	729	212	600	600	-	0.0%
Education and Travel	7,280	9,846	7,500	7,500	-	0.0%
IT Operations (Interfund) ²	-	-	-	1,999	1,999	0.0%
IT Equipment (Interfund) ²	6,150	8,410	14,849	-	(14,849)	-100.0%
Vehicle Operating Costs (Interfund)	12,576	13,248	14,262	18,996	4,734	33.2%
Communications and Telephone	3,304	3,427	4,000	4,000	-	0.0%
Professional Services	12,426	2,050	10,000	10,000	-	0.0%
Engineering Supplies	1,026	4,118	1,000	1,000	-	0.0%
Miscellaneous Supplies	170	262	500	500	-	0.0%
Miscellaneous Services	121	-	500	500	-	0.0%
Total Operating	43,782	41,573	53,211	45,095	(8,116)	-15.3%
Capital						
Fleet Vehicle Replacement (Interfund)	15,711	12,257	10,853	10,443	(410)	-3.8%
TOTAL EXPENDITURES	\$ 179,550	\$ 198,468	\$ 189,947	\$ 159,196	\$ (30,751)	-16.2%

AT A GLANCE:

TOTAL BUDGET: \$159,196 | FULL-TIME EQUIVALENT EMPLOYEES: 0.70

Community Development - Engineering

BUDGET CONTINUED

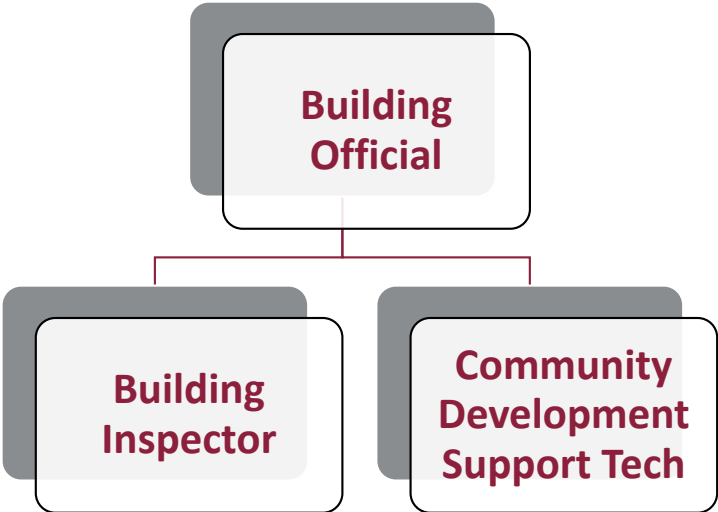
1. FY2027 COLA, Mid-Point, Merit, & Market Salary Adjustments; FY2027 Benefit Increases; Salary Allocation Updates
2. Splitting of IT operation and equipment charges, pausing equipment charges for FY2027

STAFFING

As part of the FY2027 budget process, personnel allocations across City departments were evaluated and adjusted to more accurately reflect the distribution of employee time and associated salary and benefit costs, as outlined in the table below.

Position	FY2024	FY2025	FY2026	Tentative FY2027
City Engineer	0.25	0.25	0.25	-
Engineering Manager	0.50	0.50	0.50	0.50
Engineering Inspector	-	-	-	0.20
TOTAL ENGINEERING	0.75	0.75	0.75	0.70

Community Development - Building Inspections



DEPARTMENT DESCRIPTION

The Building Inspection Department protects public health, safety, and welfare by ensuring that construction and development within Midvale City comply with adopted building codes, zoning ordinances, and applicable state and federal regulations. The department reviews building permit applications, performs inspections at various stages of construction, and works with property owners, contractors, and developers to achieve compliance. Historically, the City has outsourced its building inspection services to a professional engineering company. However, in FY2025 a Building Official and Building Inspector were hired by the City to fulfill the majority of the City’s building inspection needs and the outsourced company is used as needed.

AT A GLANCE:

TOTAL BUDGET: \$707,541 | FULL-TIME EQUIVALENT EMPLOYEES: 3.45

Community Development - Building Inspections

BUDGET

Building Inspection						
	Actual FY2024	Actual FY2025	Amended FY2026	Tentative FY2027	Difference	Percent Change
Personnel						
Salaries ¹	160	109,230	292,334	312,837	20,503	7.0%
Overtime	-	1,392	1,500	1,500	-	0.0%
Benefits ¹	(119)	60,708	152,675	159,123	6,448	4.2%
Total Personnel	41	171,330	446,509	473,461	26,952	6.0%
Operating						
Uniform allowance	-	251	1,200	1,200	-	0.0%
Subscriptions and memberships	-	256	200	200	-	0.0%
Education & Travel	-	FALSE	5,000	5,000	-	0.0%
Repairs, Maintenance, and Supplies	-	99	6,000	6,000	-	0.0%
IT Operations (Interfund) ²	-	-	-	8,511	8,511	0.0%
IT Equipment (Interfund) ²	180	7,380	2,694	-	(2,694)	-100.0%
Vehicle Operating Costs (Interfund)	-	-	-	3,736	3,736	0.0%
Communications and Telephone	-	241	68	68	-	0.0%
Professional Services	161,519	217,760	250,000	200,000	(50,000)	-20.0%
Miscellaneous Supplies	38	564	500	500	-	0.0%
Miscellaneous Services	-	-	500	500	-	0.0%
Total Operating	161,737	226,551	266,162	225,715	(40,447)	-15.2%
Capital						
Fleet Vehicle Replacement (Interfund)	-	29,000	29,000	8,365	(20,635)	-71.2%
TOTAL EXPENDITURES	\$ 161,778	\$ 426,881	\$ 741,671	\$ 707,541	\$ (34,130)	-4.6%

1. FY2027 COLA, Mid-Point, Merit, & Market Salary Adjustments; FY2027 Benefit Increases; Salary Allocation Updates
2. Splitting of IT operation and equipment charges, pausing equipment charges for FY2027

STAFFING

As part of the FY2027 budget process, personnel allocations across City departments were evaluated and adjusted to more accurately reflect the distribution of employee time and associated salary and benefit costs, as outlined in the table below.

Position	FY2024	FY2025	FY2026	Tentative FY2027
Building Official	-	1.00	1.00	1.00
Building Plan Reviewer	0.60	1.00	1.00	1.00
Community Development Technician	-	-	1.00	1.00
Community Development Director	-	-	-	0.20
Community Development Executive Assistant	-	-	-	0.25
TOTAL BUILDING INSPECTION	0.60	2.00	3.00	3.45

Debt Service Fund



Debt Service Fund

FUND DESCRIPTION

The Debt Service Fund is provided to account for the revenues and expenditures related to long-term debt that is not accounted for in the Enterprise or Special Revenue Funds. This includes accounting for bond principal, interest, and other debt related expenditures. Any changes in the budget reflect scheduled debt payments.

BUDGET

Debt Service Fund						
	Actual FY2024	Actual FY2025	Amended FY2026	Tentative FY2027	Difference	Percent Change
Revenues:						
Interest Revenue	3,136	1,832	-	-	-	0.0%
Loan Payment - Developer	37,164	36,712	245,331	245,331	-	0.0%
Transfer From General Fund	1,134,725	1,063,210	1,061,446	1,061,087	(359)	0.0%
Transfer from Jordan Bluffs	449,131	449,131	449,131	449,131	-	0.0%
TOTAL REVENUES	1,624,156	1,550,885	1,755,908	1,755,549	(359)	0.0%
Expenditures:						
Trustee and Bond Related Fees	2,600	2,600	2,600	2,600	-	0.0%
Lease Payment to MBA	352,724	279,008	282,445	280,686	(1,759)	-0.6%
Debt Service Principal	1,060,951	1,098,913	1,132,295	1,171,031	38,736	3.4%
Debt Service Interest	409,512	374,750	338,568	301,232	(37,336)	-11.0%
TOTAL EXPENDITURES	1,825,787	1,755,271	1,755,908	1,755,549	(359)	0.0%
FUND BALANCE - CONTRIBUTION TO (USE OF)	(201,631)	(204,386)	-	-	-	

AT A GLANCE:

TOTAL BUDGET: \$1,755,549 | FULL-TIME EQUIVALENT EMPLOYEES: 0.00

Special Revenue Funds



Public Safety Fund

FUND DESCRIPTION

The Public Safety Fund is a special revenue fund which includes expenditures the City contracts for Emergency Management (Unified Fire Authority), Police (Unified Police Department), and Animal Control (Salt Lake County). The Public Safety Fund was created in FY2026.

BUDGET

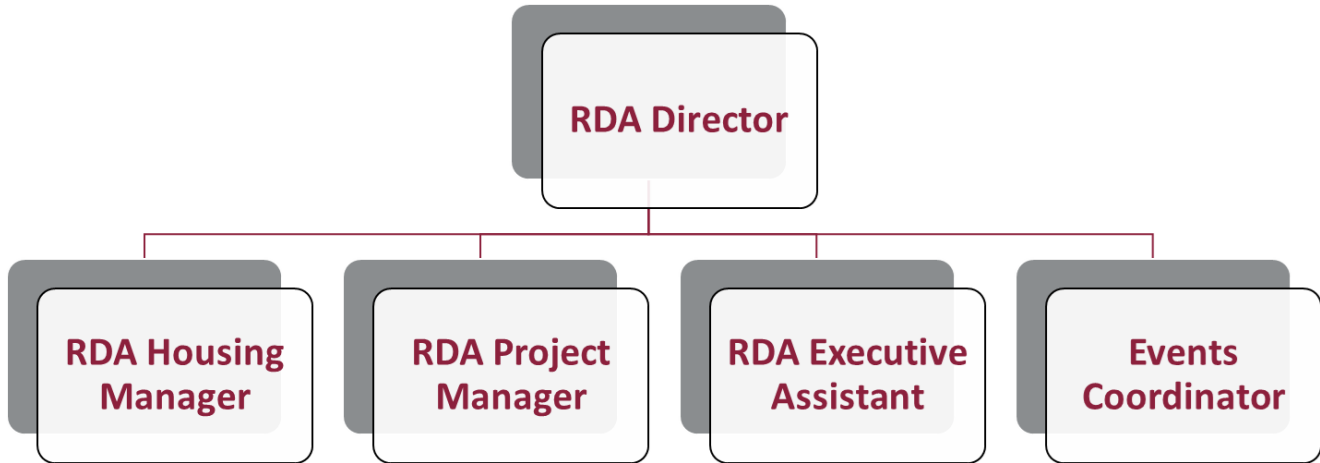
Public Safety Service Fund						
	Actual FY2024	Actual FY2025	Amended FY2026	Tentative FY2027	Difference	Percent Change
Revenues:						
Property Tax ¹	-	-	940,561	1,789,525	848,964	90.3%
State Homeless Initiative ²	-	-	-	2,422,320	2,422,320	0.0%
Interest Revenue ¹	-	-	-	1,000	1,000	0.0%
Motor Vehicle in Lieu Of ¹	-	-	-	130,000	130,000	0.0%
Transfer From General Fund	-	-	13,714,975	10,748,122	(2,966,853)	-21.6%
TOTAL REVENUES	-	-	14,655,536	15,090,967	435,431	3.0%
Expenditures:						
Information Technology Equipment (Interfund)	1,488	2,113	1,837	-	(1,837)	-100.0%
Professional Services ³	50,618	-	56,752	59,590	2,838	5.0%
Unified Police Department Contract ³	11,351,484	11,951,605	14,150,127	14,588,781	438,654	3.1%
Animal Control Contract ³	312,197	342,578	422,820	442,596	19,776	4.7%
Miscellaneous Supplies	-	19,340	24,000	-	(24,000)	-100.0%
Miscellaneous Services	74,514	-	-	-	-	0.0%
Total Operating	11,790,301	12,315,636	14,655,536	15,090,967	435,431	3.0%
TOTAL EXPENDITURES	\$ 11,790,301	\$ 12,315,636	\$ 14,655,536	\$ 15,090,967	\$ 435,431	3.0%
FUND BALANCE - CONTRIBUTION TO (USE OF)	-	-	-	-	-	-

1. Public Safety Property Tax and related revenue
2. Moving the State Homeless Mitigation funding from the General Fund to the Public Safety Fund
3. Increases to contracted public safety services

AT A GLANCE:

TOTAL BUDGET: \$15,090,967 | FULL-TIME EQUIVALENT EMPLOYEES: 0.00

Redevelopment Agency - Operations



DEPARTMENT DESCRIPTION

The Redevelopment Agency Department manages the Agency’s three redevelopment areas—Bingham Junction, Jordan Bluffs, and Main Street—and oversees citywide affordable housing funds generated by redevelopment efforts. The operational expenses are managed in the Redevelopment Agency - Operations Fund.

BUDGET

Redevelopment Agency - Operations						
	Actual FY2024	Actual FY2025	Amended FY2026	Tentative FY2027	Difference	Percent Change
Revenues:						
Interest Earnings	23,346	4,473	10,000	10,000	-	0.0%
Transfer from other RDA accts	364,552	842,029	996,721	1,340,368	343,647	34.5%
TOTAL REVENUES	\$ 387,898	\$ 846,502	\$ 1,006,721	\$ 1,350,368	\$ 343,647	34.1%
Expenditures:						
Personnel						
Salaries ¹	292,062	331,562	377,792	637,280	259,488	68.7%
Overtime	2,241	2,890	2,500	2,500	-	0.0%
Benefits ¹	149,014	144,461	176,512	280,466	103,954	58.9%
Total Personnel	443,317	478,913	556,804	920,245	363,441	65.3%
Operating						
Subscriptions and Memberships	4,887	2,727	6,000	6,000	-	0.0%
Education and Travel	1,898	4,430	15,000	15,000	-	0.0%
Equipment, Supplies, and Maintenance	786	1,874	4,500	4,500	-	0.0%
IT Operations (Interfund) ²	-	-	-	16,954	16,954	0.0%
IT Equipment (Interfund) ²	6,088	10,325	15,244	-	(15,244)	-100.0%
Communications and Telephone	2,129	2,010	1,500	1,500	-	0.0%
Professional Services	75,868	41,804	60,000	60,000	-	0.0%
Administrative Fee (Interfund)	292,787	319,523	347,673	326,169	(21,504)	-6.2%
Total Operating	384,443	382,693	449,917	430,123	(19,794)	-4.4%
TOTAL EXPENDITURES	\$ 827,760	\$ 861,606	\$ 1,006,721	\$ 1,350,368	\$ 343,647	34.1%
FUND BALANCE - CONTRIBUTION TO (USE OF)	\$ (439,862)	\$ (15,104)	\$ -	\$ (0)	\$ (0)	

AT A GLANCE:

TOTAL BUDGET: \$1,350,368 | FULL-TIME EQUIVALENT EMPLOYEES: 5.74

Redevelopment Agency - Operations

BUDGET CONTINUED

1. FY2027 COLA, Mid-Point, Merit, & Market Salary Adjustments; FY2027 Benefit Increases; Salary Allocation Updates
2. Splitting of IT operation and equipment charges, pausing equipment charges for FY2027

STAFFING

As part of the FY2027 budget process, personnel allocations across City departments were evaluated and adjusted to more accurately reflect the distribution of employee time and associated salary and benefit costs, as outlined in the table below.

	FY2024	FY2025	FY2026	Tentative FY2027
RDA Director	1.00	1.00	0.70	0.70
RDA Housing Project Manager	0.40	0.40	0.40	0.40
RDA Project Manager	1.00	1.00	1.00	1.00
Executive Assistant	0.50	0.50	0.50	0.10
CD Executive Assistant	0.50	0.50	0.50	0.50
RDA Attorney	0.00	0.00	0.33	0.34
Events Coordinator	0.00	0.00	0.70	0.70
Project Site Coordinator	0.00	0.00	0.00	1.00
City Manager	0.00	0.00	0.00	0.10
Assistant City Manager	0.00	0.00	0.00	0.40
Communications Director	0.00	0.00	0.00	0.30
Economic Development Manager	0.00	0.00	0.00	0.20
TOTAL RDA OPERATIONS	3.40	3.40	4.13	5.74

Redevelopment Agency - Bingham Junction

FUND DESCRIPTION

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

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

BUDGET

Redevelopment Agency - Bingham Junction Project Area						
	Actual FY2024	Actual FY2025	Amended FY2026	Tentative FY2027	Difference	Percent Change
Revenues:						
Tax Increment Revenue	607,273	630,415	562,495	562,495	-	0.0%
Contributions From Other Governments (Tax Increment)	6,617,832	6,394,046	6,129,853	6,129,853	-	0.0%
Interest Earnings	479,044	419,129	100,000	100,000	-	0.0%
Transfer from General Fund	318,499	-	-	-	-	0.0%
TOTAL REVENUES	\$ 8,022,648	\$ 7,443,590	\$ 6,792,348	\$ 6,792,348	\$ -	0.0%
Expenditures:						
Professional Services	1,000	1,500	60,000	80,000	20,000	33.3%
Developer reimbursement	755,210	579,943	550,000	370,000	(180,000)	-32.7%
Public Art - P/Y	-	2,475	-	-	-	0.0%
City Hall Plaza Project	496,869	2,482,305	-	-	-	0.0%
Public Improvements	45,449	2,300	75,000	-	(75,000)	-100.0%
Debt service principal	2,207,000	2,307,000	2,409,000	2,499,000	90,000	3.7%
Interest on bonds	1,275,772	1,176,173	1,309,223	1,183,119	(126,104)	-9.6%
Transfer to Administration	289,552	632,361	605,428	822,680	217,252	35.9%
Transfer to Citywide Housing	991,212	1,404,891	1,338,470	2,338,470	1,000,000	74.7%
Transfer to Main St Proj	275,000	1,200,000	1,600,000	218,216	(1,381,784)	-86.4%
TOTAL EXPENDITURES	\$ 6,337,064	\$ 9,788,948	\$ 7,947,121	\$ 7,511,485	\$ (435,636)	-5.5%
FUND BALANCE - CONTRIBUTION TO (USE OF)	1,685,584	(2,345,358)	(1,154,773)	(719,137)	435,636	

AT A GLANCE:

TOTAL BUDGET: \$7,511,485 | FULL-TIME EQUIVALENT EMPLOYEES: 0.00

Redevelopment Agency - Jordan Bluffs

FUND DESCRIPTION

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

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

BUDGET

Redevelopment Agency - Jordan Bluffs Project Area						
	Actual FY2024	Actual FY2025	Amended FY2026	Tentative FY2027	Difference	Percent Change
Revenues:						
Contributions from Other Governments	2,980,762	3,150,332	3,335,455	3,228,596	(106,859)	-3.2%
Property Tax Revenue	273,363	309,738	282,537	380,858	98,321	34.8%
Interest revenue	124,073	190,484	40,000	75,000	35,000	87.5%
TOTAL REVENUES	\$ 3,378,198	\$ 3,650,554	\$ 3,657,992	\$ 3,684,454	\$ 26,462	0.7%
Expenditures:						
Professional Services	112,580	112,000	112,000	112,543	543	0.5%
Developer Reimbursement	89,883	49,863	1,100,000	1,100,000	-	0.0%
Taxing Entity Tax Payments	596,237	692,021	667,091	720,000	52,909	7.9%
Public Art	-	50,000	50,000	50,000	-	0.0%
Public Improvements	-	-	50,000	-	(50,000)	-100.0%
Transfer to Administration	75,000	202,637	296,096	422,491	126,395	42.7%
Transfer to Citywide Housing	257,600	692,020	533,673	577,693	44,020	8.2%
Transfer to Debt Service Fund	449,131	449,131	449,132	449,132	-	0.0%
Transfer to Main Street	-	-	400,000	343,990	(56,010)	-14.0%
TOTAL EXPENDITURES	\$ 1,580,431	\$ 2,247,672	\$ 3,657,992	\$ 3,775,849	\$ 117,857	3.2%
FUND BALANCE - CONTRIBUTION TO (USE OF)	1,797,767	1,402,882	-	(91,395)	(91,395)	

AT A GLANCE:

TOTAL BUDGET: \$3,775,849 | FULL-TIME EQUIVALENT EMPLOYEES: 0.00

Redevelopment Agency - Main Street

FUND DESCRIPTION

The Main Street Community Development Area was adopted by the Redevelopment Agency of Midvale City and the Board of Directors on November 17, 2015. In 2021, the taxing entities entered into Interlocal Cooperation Agreements with the Agency whereby they participate 60 percent of their tax increment for 20 years. The Area was triggered to begin collecting tax increment and received its first distribution of tax increment from TY2025 payments.

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

BUDGET

Redevelopment Agency - Main Street Project Area						
	Actual FY2024	Actual FY2025	Amended FY2026	Tentative FY2027	Difference	Percent Change
Revenues:						
Property Tax Revenue	-	53,802	68,525	50,000	(18,525)	-27.0%
Salt Lake County Grant Revenue	-	200,000	-	-	-	0.0%
Rent and Concessions	1,363	8,407	12,000	5,000	(7,000)	-58.3%
Revolving Loan Program	41,207	120,055	150,000	270,000	120,000	80.0%
Interest Revenue	81,249	46,353	15,000	15,000	-	0.0%
Sale of Properties Held for Resale	275,060	-	-	-	-	0.0%
Transfer from other RDA A/C	275,000	1,200,000	1,800,000	597,206	(1,202,794)	-66.8%
Contributions from Other Governments	-	594,594	663,971	663,971	-	0.0%
TOTAL REVENUES	\$ 673,879	\$ 2,223,211	\$ 2,709,496	\$ 1,601,177	\$ (1,108,319)	-40.9%
Expenditures:						
Project Area improvements	-	1,372,941	229,600	100,000	(129,600)	-56.4%
Professional Services	20,325	-	200,000	70,000	(130,000)	-65.0%
Miscellaneous Supplies	995	805	2,000	5,000	3,000	150.0%
Revolving Loan Program	499,058	259,405	1,000,000	1,000,000	-	0.0%
Façade Improvement Grant	-	-	175,000	175,000	-	0.0%
Property Acquisition	-	97,662	215,000	215,000	-	0.0%
Public Art	73,183	157,356	135,000	135,000	-	0.0%
Art House	-	(1,177)	5,000	5,000	-	0.0%
Events and Promotion	80,040	47,532	139,000	145,000	6,000	4.3%
Remit Back to Taxing Entities	-	301,964	146,500	283,220	136,720	93.3%
Parking Structure	-	-	250,000	250,000	-	0.0%
Transfer to RDA Administration	-	7,031	95,197	95,197	-	0.0%
Transfer to RDA City-wide Housing	-	35,440	117,199	129,441	12,242	10.4%
TOTAL EXPENDITURES	\$ 673,601	\$ 2,278,959	\$ 2,709,496	\$ 2,607,858	\$ (101,638)	-3.8%
FUND BALANCE - CONTRIBUTION TO (USE OF)	278	(55,748)	-	(1,006,681)	(1,006,681)	

AT A GLANCE:

TOTAL BUDGET: \$2,607,858 | FULL-TIME EQUIVALENT EMPLOYEES: 0.00

Redevelopment Agency - City-Wide Housing

FUND DESCRIPTION

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

BUDGET

Redevelopment Agency - City-Wide Housing						
	Actual FY2024	Actual FY2025	Amended FY2026	Tentative FY2027	Difference	Percent Change
Revenues:						
Interest revenue	279,383	9,843	40,000	40,000	-	0.0%
Lease revenue - Applewood	864	-	1,500	1,500	-	0.0%
Transfer from other RDA account	1,248,812	2,132,351	1,989,342	2,780,863	791,521	39.8%
Grants Slco Affordable Housing	-	20,729	100,000	100,000	-	0.0%
Loan revenue - Sunset Gardens	-	-	1,000	1,000	-	0.0%
TOTAL REVENUES	\$ 1,529,059	\$ 2,162,923	\$ 2,131,842	\$ 2,923,363	\$ 791,521	37.1%
Expenditures:						
Salaries ¹	48,611	45,533	135,105	139,688	4,583	3.4%
Benefits ¹	18,226	17,664	48,067	47,608	(459)	-1.0%
Equipment, Supplies, and Maint	-	54	2,100	2,100	-	0.0%
IT Operations (Interfund) ²	-	-	-	2,986	2,986	0.0%
IT Equipment (Interfund) ²	-	-	-	-	-	0.0%
Communications/Telephone	242	214	254	254	-	0.0%
Housing Programs Administrative Services	5,435	18,213	35,000	35,000	-	0.0%
Affordable Housing Incentives	2,078,147	6,469,595	2,000,000	2,000,000	-	0.0%
Housing Programs	156,092	10,000	285,000	285,000	-	0.0%
Recreation Amenity Program	-	-	100,000	100,000	-	0.0%
Homeownership/Landlord Education	-	-	1,000	1,000	-	0.0%
Home Repair Loan Program	227	171,848	260,000	260,000	-	0.0%
TOTAL EXPENDITURES	\$ 2,306,980	\$ 6,733,121	\$ 2,866,526	\$ 2,873,636	\$ 7,110	0.2%
FUND BALANCE - CONTRIBUTION TO (USE OF)	(777,921)	(4,570,198)	(734,684)	49,727	784,411	

AT A GLANCE:

TOTAL BUDGET: \$2,873,636 | FULL-TIME EQUIVALENT EMPLOYEES: 1.23

Redevelopment Agency - City-Wide Housing

BUDGET CONTINUED

1. FY2027 COLA, Mid-Point, Merit, & Market Salary Adjustments; FY2027 Benefit Increases; Salary Allocation Updates
2. Splitting of IT operation and equipment charges, pausing equipment charges for FY2027

STAFFING

As part of the FY2027 budget process, personnel allocations across City departments were evaluated and adjusted to more accurately reflect the distribution of employee time and associated salary and benefit costs, as outlined in the table below.

	FY2024	FY2025	FY2026	Tentative FY2027
RDA Director	0.00	0.00	0.30	0.30
RDA Housing Project Manager	0.60	0.60	0.60	0.60
RDA Attorney	0.00	0.00	0.33	0.33
TOTAL RDA CITY-WIDE HOUSING	0.60	0.60	1.23	1.23

Municipal Building Authority

FUND DESCRIPTION

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

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

BUDGET

Municipal Building Authority						
	Actual FY2024	Actual FY2025	Amended FY2026	Tentative FY2027	Difference	Percent Change
Revenues:						
Lease Revenue - Boys and Girls Club	70,308	72,308	70,308	70,308	-	0.0%
Lease Revenue - Streetlighting Fund ¹	211,000	-	-	-	-	0.0%
Lease Revenue - Midvale City ¹	352,724	279,008	282,445	280,686	(1,759)	-0.6%
Lease Revenue - Head Start	24,000	22,000	24,000	24,000	-	0.0%
Interest revenue - Bond Proceeds	1,145	516	-	-	-	-
Interest Earnings	39,801	30,593	18,000	18,000	-	0.0%
TOTAL REVENUES	\$ 698,978	\$ 404,425	\$ 394,753	\$ 392,994	\$ (1,759)	-0.4%
Expenditures:						
Operating						
Professional Services	3,260	2,518	3,100	3,100	582	0.0%
Debt Service						
Debt Service - Principal ¹	520,000	245,000	255,000	260,000	15,000	2.0%
Debt Service - Interest ¹	152,931	143,216	136,653	129,894	(13,322)	-4.9%
Total Debt Service	672,931	388,216	391,653	389,894	1,678	-0.4%
TOTAL EXPENDITURES	\$ 676,191	\$ 390,734	\$ 394,753	\$ 392,994	\$ 2,260	-0.4%
FUND BALANCE - CONTRIBUTION TO (USE OF)	22,787	13,691	-	-		

1. The streetlight portion of the Series 2012 Bonds matured in FY2025

AT A GLANCE:

TOTAL BUDGET: \$392,994 | FULL-TIME EQUIVALENT EMPLOYEES: 0.00

Capital Projects Fund



Capital Projects Fund

FUND DESCRIPTION

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

BUDGET

Capital Projects Fund						
	Actual FY2024	Actual FY2025	Amended FY2026	Tentative FY2027	Difference	Percent Change
Revenues:						
Sales tax	1,040,375	1,045,380	1,019,700	1,045,700	26,000	2.5%
CDBG Grant	105,000	7,434	-	-	-	0.0%
TRCC Grant	-	-	(220,000)	-	220,000	-100.0%
Interest Earnings	331,559	419,136	100,000	100,000	-	0.0%
Proceeds from borrowings	-	-	24,500,000	-	(24,500,000)	-100.0%
Transfer from GF	1,281,501	3,700,000	(2,700,000)	-	2,700,000	-100.0%
Transfer from GF - B&C Road	696,808	-	-	-	-	0.0%
Contribution - Highway Funds	500,000	500,000	500,000	500,000	-	0.0%
TOTAL REVENUES	\$ 3,955,243	\$ 5,671,950	\$ 23,199,700	\$ 1,645,700	\$ (21,554,000)	-92.9%
Expenditures:						
Sidewalk/Curb/Gutter replace	215,190	299,407	215,000	241,000	26,000	12.1%
General Plan Update	-	-	150,000	-	(150,000)	-100.0%
Facility Maintenance	40,842	96,373	65,500	42,000	(23,500)	-35.9%
Public Works Building Renovation	7,447	1,889,458	21,000,000	-	(21,000,000)	-100.0%
Midval City Park Improvements ¹	-	-	-	400,000	400,000	0.0%
Parks Master Plan/Impact Fee Study	-	40,000	20,000	-	(20,000)	-100.0%
Main Street Utility Upgrades	77,706	55,358	-	-	-	0.0%
Property Acquisition	-	4,870,551	-	-	-	0.0%
7200 S. Gateway Project	53,000	1,719	110,000	-	(110,000)	-100.0%
UDOT Canal Trails Grant Match	-	33,868	290,000	-	(290,000)	-100.0%
Fort Union Corridor Study	108,000	7,000	-	-	-	0.0%
Porter Rockwell Trail Study	-	10,000	65,000	-	(65,000)	-100.0%
Rail Underpass Improvements	-	128,248	-	-	-	0.0%
Midvale Mural Program	-	-	63,000	-	(63,000)	-100.0%
Recreation Center	58,030	120	-	-	-	0.0%
Pavement Management	1,454,104	668,190	804,700	804,700	-	0.0%
HB244 Transportation Projects - Center Street	6,982	6,500	8,945,000	-	(8,945,000)	-100.0%
TOTAL EXPENDITURES	\$ 2,021,301	\$ 8,106,792	\$ 31,728,200	\$ 1,487,700	\$ (30,240,500)	-95.3%
FUND BALANCE - CONTRIBUTION TO (USE OF)	1,933,942	(2,434,842)	(8,528,500)	158,000	8,686,500	

1. New Park Restrooms

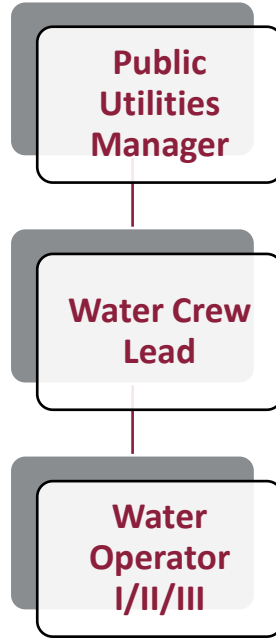
AT A GLANCE:

TOTAL BUDGET: \$1,487,700 | FULL-TIME EQUIVALENT EMPLOYEES: 0.00

Enterprise Funds



Public Works - Water



DIVISION DESCRIPTION

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

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

AT A GLANCE:

TOTAL BUDGET: \$8,369,001 | FULL-TIME EQUIVALENT EMPLOYEES: 11.80

Public Works - Water

BUDGET

Water Utility Fund						
	Actual FY2024	Actual FY2025	Amended FY2026	Tentative FY2027	Difference	Percent Change
Revenues:						
Water User Charges	3,094,503	3,281,710	3,692,006	3,692,006	-	0.0%
Water user charges - Consumption	3,456,586	4,102,822	4,278,559	4,278,559	-	0.0%
Water User Charges-City Owned	40,408	82,290	77,000	77,000	-	0.0%
Water Connection Fees	129,347	208,405	100,000	100,000	-	0.0%
Water Reconnection Fees	4,050	4,780	5,000	5,000	-	0.0%
Service Charges	50,923	62,588	56,826	56,826	-	0.0%
Impact Fees	-	-	-	-	-	0.0%
Hydrant Rental	(628)	18,275	10,000	10,000	-	0.0%
Miscellaneous	30	100,050	-	-	-	0.0%
Interest Revenue	587,428	632,546	300,000	300,000	-	0.0%
Bond Premium Amortization	50,519	53,948	-	-	-	0.0%
TOTAL REVENUES	\$ 7,413,166	\$ 8,547,414	\$ 8,519,391	\$ 8,519,391	\$ -	0.0%
Expenditures:						
Personnel						
Salaries ¹	730,740	809,368	804,494	916,269	111,775	13.9%
Overtime ²	21,552	26,134	10,753	25,000	14,247	132.5%
Benefits ¹	387,317	415,872	473,563	482,975	9,412	2.0%
Uniform Allowance	6,171	6,491	7,050	7,050	-	0.0%
Total Personnel	1,145,780	1,257,865	1,295,860	1,431,294	135,434	10.5%
Operating						
Subscriptions and Memberships	1,955	2,058	2,500	2,500	-	0.0%
Education and Travel	6,254	8,546	16,000	12,000	(4,000)	-25.0%
Postage	20,632	22,453	20,400	20,400	-	0.0%
Bank Charges	50,739	80,365	82,000	82,000	-	0.0%
Equipment/Building - Repairs, Maintenance, and Supplies ²	64,655	79,379	78,800	90,000	11,200	14.2%
Medical and Safety Supplies	1,968	2,796	3,000	2,000	(1,000)	-33.3%
IT Operations (Interfund) ³	-	-	-	29,761	29,761	0.0%
IT Equipment (Interfund) ³	13,166	20,990	23,271	0	(23,271)	-100.0%
Vehicle Operating Costs (Interfund)	106,896	112,610	121,228	150,995	29,767	24.6%
Lease of Public Works Space (Interfund)	14,000	14,000	14,000	14,000	-	0.0%
Electricity	200,129	217,761	266,000	266,000	-	0.0%
Communications and Telephone	7,217	7,961	6,558	6,558	-	0.0%
Professional Services ⁴	20,146	7,462	67,600	120,000	52,400	77.5%
Administrative Charge (Interfund)	696,926	675,879	678,783	650,197	(28,586)	-4.2%
Water Sampling	25,606	28,333	30,700	30,700	-	-100.0%
Backflow Testing	-	-	1,300	-	(1,300)	0.0%
Well Equipment and Maintenance	11,122	21,293	31,000	31,000	-	0.0%
Fluoridation System Maintenance	14,392	30,069	7,000	-	(7,000)	-100.0%
System Maintenance, Repair, and Supplies ²	103,696	129,286	100,000	140,000	40,000	40.0%
Wholesale Water ⁵	1,611,716	1,879,931	1,900,000	2,104,500	204,500	10.8%
SCADA Maintenance ²	3,386	4,195	6,000	8,000	2,000	33.3%
Generator Maintenance ²	4,300	1,717	2,300	3,300	1,000	43.5%
Miscellaneous Services	2,594	849	7,500	7,500	-	0.0%
Bad Debt Expense	2,736	2,378	600	600	-	0.0%
Jordan Valley Water Conservancy District Storage	25,000	25,000	25,000	25,000	-	0.0%
JVWCD Capital Projects	-	289,149	-	-	-	0.0%
Total Operating	3,009,231	3,664,460	3,491,540	3,797,011	305,471	8.7%

Public Works - Water

BUDGET CONTINUED

Water Utility Fund Continued						
	Actual FY2024	Actual FY2025	Amended FY2026	Tentative FY2027	Difference	Percent Change
Capital Projects						
Fleet Vehicle Replacement (Interfund)	202,141	225,732	228,789	99,199	(129,590)	-56.6%
Meters and Related Supplies	88,599	202,513	85,000	85,000	-	0.0%
700 W Vault	2,238,619	-	-	-	-	0.0%
Water Master Plan Projects	17,957	72,567	5,186,836	-	(5,186,836)	-100.0%
Other Capital Projects	184,872	299,208	1,000,000	1,000,000	-	0.0%
Total Capital Projects	2,732,188	800,020	6,500,625	1,184,199	(5,316,426)	-81.8%
Debt Service						
Bond Issuance Costs	152,154	-	-	-	-	0.0%
Debt Service - Principal ⁶	-	-	1,294,450	1,334,313	39,863	3.1%
Debt Service - Interest ⁶	616,505	679,366	658,103	622,183	(35,920)	-5.5%
Total Debt Service	768,659	679,366	1,952,553	1,956,496	3,943	0.2%
TOTAL EXPENDITURES	\$ 7,655,858	\$ 6,401,711	\$ 13,240,578	\$ 8,369,001	\$ (4,871,577)	-36.8%
FUND BALANCE - CONTRIBUTION TO (USE OF)	(242,692)	2,145,703	(4,721,187)	150,390	4,871,577	

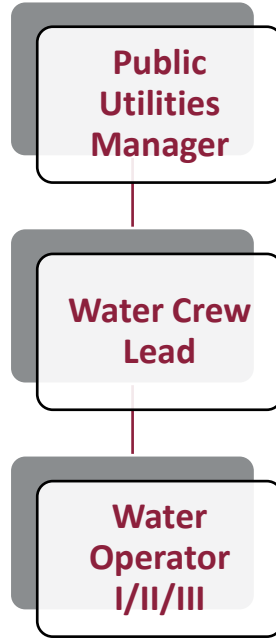
1. FY2027 COLA, Mid-Point, Merit, & Market Salary Adjustments; FY2027 Benefit Increases; Salary Allocation Updates
2. Operational cost increases due to aging infrastructure
3. Splitting of IT operation and equipment charges, pausing equipment charges for FY2027
4. Water Master Plan update
5. 11.5% Contractual increase from Jordan Valley Water Conservancy District
6. Changes to annual debt service payments

Public Works - Water

STAFFING

Position	FY2024	FY2025	FY2026	Tentative FY2027
Public Works Director	0.20	0.20	0.20	0.20
Deputy Public Works Director	-	-	-	0.20
Public Works Administrative Assistant	-	-	-	0.05
Operations Superintendent	0.25	0.25	0.25	-
Public Utilities Manager	0.50	0.50	0.50	0.50
Water Crew Lead	1.00	1.00	1.00	1.70
Water Operator I/II/III	4.10	4.10	4.50	4.50
Utilities Water Quality & Regulatory Administrator	1.00	1.00	1.00	0.90
Water Meter Technician	1.00	1.00	1.00	1.00
Wastewater Crew Lead	0.10	0.10	0.10	0.10
Wastewater Operator I/II	0.30	0.30	0.30	0.30
City Engineer	0.25	0.25	0.25	0.25
Engineering Manager	0.10	0.10	0.10	0.20
Engineering Inspector	0.40	0.40	0.40	0.35
Storm Water Inspector	-	-	-	0.05
GIS Manager	0.25	0.25	0.25	0.25
GIS Specialist I	0.25	0.25	0.25	0.25
City Treasurer	0.30	0.30	0.30	0.30
Finance Clerk	0.70	0.70	0.70	0.70
TOTAL WATER FUND	11.20	11.20	11.60	11.80

Public Works - Sewer



DIVISION DESCRIPTION

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

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

AT A GLANCE:

TOTAL BUDGET: \$4,112,160 | FULL-TIME EQUIVALENT EMPLOYEES: 7.10

Public Works - Sewer

BUDGET

Sewer Utility Fund

	Actual FY2024	Actual FY2025	Amended FY2026	Tentative FY2027	Difference	Percent Change
Revenues:						
Sewer User Charges	2,718,722	2,958,221	3,146,794	3,146,794	-	0.0%
Sewer User Charges-City Owned	4,651	4,887	4,500	4,500	-	0.0%
Sewer User Charges - Consumption	961,084	1,174,091	1,087,972	1,087,972	-	0.0%
Sewer Connection Fees	20,600	84,900	32,000	32,000	-	0.0%
Service Charges and Late Fees	23,294	28,243	19,990	19,990	-	0.0%
Interest Revenue	122,871	155,954	60,000	60,000	-	0.0%
Bond Premium Amortization	13,652	14,410	-	-	-	0.0%
TOTAL REVENUES	\$ 3,864,874	\$ 4,420,706	\$ 4,351,256	\$ 4,351,256	\$ -	0.0%
Expenditures:						
Personnel						
Salaries ¹	488,612	549,859	522,254	611,592	89,338	17.1%
Overtime	12,025	14,946	15,000	15,000	-	0.0%
Benefits ¹	271,218	293,223	305,900	337,857	31,957	10.4%
Uniform Allowance	2,567	2,247	2,450	2,450	-	0.0%
Total Personnel	774,422	860,275	845,604	966,900	121,296	14.3%
Operating						
Subscriptions and Memberships	211	-	515	250	(265)	-51.5%
Education and Travel	5,128	3,079	7,000	5,000	(2,000)	-28.6%
Postage	8,932	9,291	8,400	8,400	-	0.0%
Bank and card processing fees	28,219	34,370	35,000	35,000	-	0.0%
Maintenance, Repairs, and Supplies	17,820	20,361	18,600	18,600	-	0.0%
Maintenance and Supplies - Lift Stations	19,044	16,987	30,500	30,500	-	0.0%
Medical and Safety Supplies	699	815	1,000	1,000	-	0.0%
IT Operations (Interfund) ²	-	-	-	17,743	17,743	0.0%
IT Equipment (Interfund) ²	6,125	10,978	12,226	-	(12,226)	-100.0%
Vehicle Operating Costs (Interfund)	110,040	115,922	124,794	111,175	(13,619)	-10.9%
Lease of Public Works Space (Interfund)	42,000	42,000	42,000	42,000	-	0.0%
Electricity ³	13,129	44,156	52,200	60,000	7,800	14.9%
City-Owned Utilities	987	1,351	1,296	1,296	-	0.0%
Communications and Telephone	3,606	4,246	2,219	2,219	-	0.0%
Professional Services	71,731	4,239	25,000	10,000	(15,000)	-60.0%
Administrative Charge (Interfund)	400,361	420,865	424,222	414,778	(9,444)	-2.2%
Sewer Operations (South Valley Water Reclamation Facility) ⁴	1,497,252	1,530,569	1,583,055	1,638,755	55,700	3.5%
Generator Maintenance ³	-	687	2,500	5,500	3,000	120.0%
Infrastructure Maintenance ³	-	-	-	5,000	5,000	0.0%
Bad Debt Expense	3,169	136	100	100	-	0.0%
SCADA System ³	5,288	105	5,000	8,000	3,000	60.0%
Total Operating	2,233,741	2,260,157	2,375,627	2,415,316	39,689	1.7%

Public Works - Sewer

BUDGET CONTINUED

Sewer Utility Fund Continued						
	Actual FY2024	Actual FY2025	Amended FY2026	Tentative FY2027	Difference	Percent Change
Capital Projects						
Fleet Vehicle Replacement (Interfund)	142,517	118,429	88,804	84,591	(4,213)	-4.7%
Trash Pump	2,760	-	-	-	-	0.0%
Depreciation	137,436	137,436	-	-	-	0.0%
Sewer Line Replacement	-	-	116,986	116,986	-	0.0%
Manhole Replacement	9,078	-	58,493	58,493	-	0.0%
Sewer Master Plan Projects	-	83,747	2,953,434	-	(2,953,434)	-100.0%
Total Capital Projects	291,791	339,612	3,217,717	260,070	(2,957,647)	-91.9%
Debt Service						
Bond Issuance Costs	33,400	-	-	-	-	0.0%
Debt Service - Principal ⁵	-	-	279,550	289,688	10,138	3.6%
Debt Service - Interest ⁵	186,537	196,325	190,568	180,187	(10,381)	-5.4%
Total Debt Service	219,937	196,325	470,118	469,875	(243)	-0.1%
TOTAL EXPENDITURES	\$ 3,519,891	\$ 3,656,369	\$ 6,909,066	\$ 4,112,160	\$ (2,796,906)	-40.5%
FUND BALANCE - CONTRIBUTION TO (USE OF)						
	344,983	764,337	(2,557,810)	239,096	2,796,906	

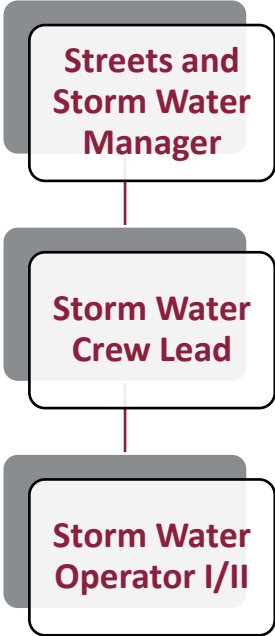
1. FY2027 COLA, Mid-Point, Merit, & Market Salary Adjustments; FY2027 Benefit Increases; Salary Allocation Updates
2. Splitting of IT operation and equipment charges, pausing equipment charges for FY2027
3. City taking ownership of developer built Vac Station in Jordan Bluffs
4. Contractual increases from South Valley Water Reclamation Facility
5. Changes to annual debt service payments

Public Works - Sewer

STAFFING

Position	FY2024	FY2025	FY2026	Tentative FY2027
Public Works Director	0.20	0.20	0.20	0.20
Deputy Public Works Director	-	-	-	0.20
Public Works Administrative Assistant	-	-	-	0.05
Operations Superintendent	0.25	0.25	0.25	-
Public Utilities Manager	0.50	0.50	0.50	0.50
Wastewater Crew Lead	0.90	0.90	0.90	0.90
Wastewater Operator I/II	2.70	2.70	2.70	2.70
Utilities Water Quality & Regulatory	-	-	-	0.10
Water Crew Lead	0.50	0.50	0.50	0.30
Water Operator I/II	0.90	0.90	0.50	0.50
City Engineer	0.25	0.25	0.25	0.25
Engineering Manager	0.05	0.05	0.05	0.20
Engineering Inspector	0.20	0.20	0.20	0.35
Storm Water Inspector	-	-	-	0.05
GIS Manager	0.25	0.25	0.25	0.25
GIS Specialist I	0.25	0.25	0.25	0.25
City Treasurer	0.15	0.15	0.15	0.15
Finance Clerk	0.15	0.15	0.15	0.15
TOTAL SEWER FUND	7.25	7.25	6.85	7.10

Public Works - Storm Water



DIVISION DESCRIPTION

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

AT A GLANCE:

TOTAL BUDGET: \$2,530,861 | FULL-TIME EQUIVALENT EMPLOYEES: 6.95

Public Works - Storm Water

BUDGET

Storm Water Utility Fund

	Actual FY2024	Actual FY2025	Amended FY2026	Tentative FY2027	Difference	Percent Change
Revenues:						
Storm Water User Charges	2,082,051	2,174,227	2,175,144	2,175,144	-	0.0%
User Fees-City Owned Properties	15,139	14,211	15,346	15,346	-	0.0%
Service fees/late charges	11,659	10,900	10,000	10,000	-	0.0%
Building Lease Revenue (Interfund)	84,000	84,000	84,000	84,000	-	0.0%
Interest Revenue	69,809	61,952	40,000	40,000	-	0.0%
TOTAL REVENUES	\$ 2,262,658	\$ 2,345,290	\$ 2,324,490	\$ 2,324,490	\$ -	0.0%
Expenditures:						
Personnel						
Salaries ¹	619,031	690,398	667,192	589,996	(77,196)	-11.6%
Overtime	17,585	12,549	13,000	13,000	-	0.0%
Benefits ¹	342,929	347,011	354,755	306,224	(48,531)	-13.7%
Uniform Allowance	3,112	3,295	3,400	3,400	-	0.0%
Total Personnel	982,657	1,053,253	1,038,347	912,620	(125,727)	-12.1%
Operating						
Subscriptions and Memberships	575	244	700	500	(200)	-28.6%
Education and Travel	5,624	1,587	5,000	5,000	-	0.0%
Postage	19,353	19,356	17,540	19,000	1,460	8.3%
Bank charges	17,498	14,869	15,225	15,225	-	0.0%
Maintenance, Repairs, and Supplies	34,406	19,458	35,600	35,600	-	0.0%
Medical and Safety Supplies	605	680	600	600	-	0.0%
IT Operations (Interfund) ²	-	-	-	17,688	17,688	0.0%
IT Equipment (Interfund) ²	7,974	14,653	18,305	-	(18,305)	-100.0%
Vehicle Operating Costs (Interfund)	150,912	158,978	171,146	173,733	2,587	1.5%
Electricity	2,480	2,931	3,000	3,000	-	0.0%
Communications and Telephone	2,645	2,619	3,700	3,700	-	0.0%
Professional Services	23,277	71,555	18,842	10,000	(8,842)	-46.9%
Administrative Charge (Interfund)	408,912	408,381	419,002	331,177	(87,825)	-21.0%
UPDES	13,564	10,828	45,600	20,000	(25,600)	-56.1%
Bad Debt Expense	2,369	(730)	100	100	-	0.0%
Miscellaneous Services	-	-	500	-	(500)	-100.0%
Total Operating	690,194	725,409	754,860	635,323	(119,537)	-15.8%
Capital Projects						
Fleet Vehicle Replacement (Interfund) ³	234,384	93,282	113,243	469,292	356,049	314.4%
Other Capital Outlay ³	-	-	-	100,000	100,000	0.0%
Total Capital Projects	234,384	93,282	113,243	569,292	356,049	402.7%
Debt Service						
Debt Service - Principal ⁴	-	-	390,000	397,000	7,000	1.8%
Debt Service - Interest ⁴	36,113	25,960	21,978	16,626	(5,352)	-24.4%
Total Debt Service	36,113	25,960	411,978	413,626	1,648	0.4%
TOTAL EXPENDITURES	\$ 1,943,348	\$ 1,897,904	\$ 2,318,428	\$ 2,530,861	\$ 112,433	9.2%
FUND BALANCE - CONTRIBUTION TO (USE OF)	319,310	447,386	6,062	(206,371)	(112,433)	

Public Works - Storm Water

BUDGET CONTINUED

1. FY2027 COLA, Mid-Point, Merit, & Market Salary Adjustments; FY2027 Benefit Increases; Salary Allocation Updates
2. Splitting of IT operation and equipment charges, pausing equipment charges for FY2027
3. Storm Water Master Plan additions - Addition of a camera truck vehicle and ongoing capital outlay
4. Changes to annual debt service payments

STAFFING

Position	FY2024	FY2025	FY2026	Tentative FY2027
Public Works Director	0.20	0.20	0.20	0.15
Deputy Public Works Director	0.05	0.05	0.05	0.15
Public Works Administrative Assistant	-	-	-	0.05
Operations Superintendent	0.25	0.25	0.25	-
Streets and Storm Water Manager	0.50	0.50	0.50	0.35
Storm Water Crew Lead	1.00	1.00	1.00	0.80
Storm Water Operator I/II	2.00	2.00	3.00	2.40
Streets Crew Lead	-	-	-	0.05
Streets Maintenance Operator	-	-	-	0.20
City Engineer	0.25	0.25	0.25	0.25
Engineering Manager	0.35	0.35	0.35	0.10
GIS Manager	0.15	0.15	0.15	0.15
GIS Specialist I	0.15	0.15	0.15	0.15
Engineering Inspector I	0.40	0.40	0.40	0.10
Storm Water Coordinator	1.00	1.00	1.00	1.00
Storm Water Inspector	1.00	1.00	1.00	0.90
City Treasurer	0.10	0.10	0.10	0.10
Finance Clerk	0.05	0.05	0.05	0.05
TOTAL STORM WATER FUND	7.45	7.45	8.45	6.95

Public Works - Sanitation

DIVISION DESCRIPTION

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

BUDGET

Sanitation Utility Fund						
	Actual FY2024	Actual FY2025	Amended FY2026	Tentative FY2027	Difference	Percent Change
Revenues:						
Charges for Services-First Can and Recycle	1,234,464	1,294,242	1,316,136	1,316,136	-	0.0%
Pickup Fee-Second Can	241,616	254,818	261,489	261,489	-	0.0%
Sanitation Dumpster Fees	14,399	14,261	21,000	21,000	-	0.0%
Service Charges and Late Fees	12,538	12,720	11,000	11,000	-	0.0%
Interest Revenue	7,324	10,439	3,000	3,000	-	0.0%
Investment Gain/(Loss)	279,779	218,926	-	-	-	0.0%
TOTAL REVENUES	\$ 1,790,120	\$ 1,805,406	\$ 1,612,625	\$ 1,612,625	\$ -	0.0%
Expenditures:						
Personnel						
Salaries ¹	14,088	14,601	16,618	39,309	22,691	136.5%
Benefits ¹	6,130	6,212	8,267	19,361	11,094	134.2%
Total Personnel	20,218	20,813	24,885	58,669	33,784	135.8%
Operating						
Postage	11,608	11,613	11,300	11,300	-	0.0%
Bank charges	11,361	10,681	11,000	11,000	-	0.0%
IT Operations (Interfund) ²	-	-	-	1,221	1,221	0.0%
IT Equipment (Interfund) ²	-	-	191	-	(191)	-100.0%
Communications and Telephone	41	41	40	40	-	0.0%
Administrative Charges	103,959	109,398	116,121	115,470	(651)	-0.6%
Landfill Fees ³	263,768	296,449	449,000	360,000	(89,000)	-19.8%
Waste Disposal Fees ³	667,658	721,488	616,700	660,000	43,300	7.0%
Bulky Waste Disposal Fees	58,522	60,752	70,259	70,259	-	0.0%
Recycling Disposal Fees ³	271,116	256,362	290,812	297,000	6,188	2.1%
Recycling Tipping Fees	18,346	13,780	22,000	22,000	-	0.0%
Bad Debt Expense	2,240	(2,265)	200	200	-	0.0%
Total Operating	1,408,619	1,478,299	1,587,623	1,548,490	(39,133)	-2.5%
TOTAL EXPENDITURES	\$ 1,428,837	\$ 1,499,112	\$ 1,612,508	\$ 1,607,159	\$ (5,349)	-0.3%
FUND BALANCE - CONTRIBUTION TO (USE OF)	361,283	306,294	117	5,466	5,349	

AT A GLANCE:

TOTAL BUDGET: \$1,607,159 | FULL-TIME EQUIVALENT EMPLOYEES: 0.45

Public Works - Sanitation

BUDGET CONTINUED

1. FY2027 COLA, Mid-Point, Merit, & Market Salary Adjustments; FY2027 Benefit Increases; Salary Allocation Updates
2. Splitting of IT operation and equipment charges, pausing equipment charges for FY2027
3. Changes due to Trans-Jordan Landfill becoming operational in FY2026

STAFFING

Position	FY2024	FY2025	FY2026	Tentative FY2027
Public Works Director	0.05	0.05	0.05	0.05
Deputy Public Works Director	-	-	-	0.05
Public Works Administrative Assistant	-	-	-	0.05
City Treasurer	0.05	0.05	0.05	0.05
Finance Clerk	0.05	0.05	0.05	0.25
TOTAL SANITATION FUND	0.15	0.15	0.15	0.45

Public Works - Street Lighting

DIVISION DESCRIPTION

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

BUDGET

Street Lighting Utility Fund						
	Actual FY2024	Actual FY2025	Amended FY2026	Tentative FY2027	Difference	Percent Change
Revenues:						
Street Lighting User Charges	402,898	405,474	413,875	413,875	-	0.0%
User Fees - City Owned Properties	3,463	2,969	3,888	3,888	-	0.0%
Service Charges and Late Fees	2,778	2,946	2,500	2,500	-	0.0%
Interest Revenue	8,357	17,296	4,000	14,000	10,000	250.0%
TOTAL REVENUES	\$ 417,496	\$ 428,685	\$ 424,263	\$ 434,263	\$ 10,000	2.4%
Expenditures:						
Personnel						
Salaries ¹	10,490	10,944	12,549	45,325	32,776	261.2%
Benefits ¹	4,775	4,874	6,986	20,932	13,946	199.6%
Pension Expense	(428)	482	-	-	-	0.0%
Total Personnel	14,837	16,300	19,535	66,257	46,722	239.2%
Operating						
Postage	14,143	14,710	13,900	13,900	-	0.0%
Bank Charges	3,395	2,841	3,400	3,400	-	0.0%
Equipment, Supplies, and Maintenance ²	89,403	98,411	121,200	180,000	58,800	48.5%
IT Operations (Interfund) ³	-	-	-	1,221	1,221	0.0%
IT Equipment (Interfund) ³	-	-	176	-	(176)	-100.0%
Electricity	33,033	39,894	40,000	40,000	-	0.0%
Communications/Telephone	41	41	40	40	-	0.0%
Administrative Charge (Interfund)	33,196	31,960	38,621	43,727	5,106	13.2%
Professional Services	-	-	150,000	-	(150,000)	-100.0%
Bad Debt Expense	726	32	1,000	1,000	-	0.0%
Total Operating	173,937	187,889	368,337	283,288	(85,049)	-23.1%
Debt Service						
Lease Payment to MBA (Interfund) ⁴	211,000	-	-	-	-	0.0%
TOTAL EXPENDITURES	\$ 399,774	\$ 204,189	\$ 387,872	\$ 349,545	\$ (38,327)	-9.9%
FUND BALANCE - CONTRIBUTION TO (USE OF)	17,722	224,496	36,391	84,718	48,327	

AT A GLANCE:

TOTAL BUDGET: \$349,545 | FULL-TIME EQUIVALENT EMPLOYEES: 0.45

Public Works - Street Lighting

BUDGET CONTINUED

1. FY2027 COLA, Mid-Point, Merit, & Market Salary Adjustments; FY2027 Benefit Increases; Salary Allocation Updates
2. Master Plan Projects
3. Splitting of IT operation and equipment charges, pausing equipment charges for FY2027

STAFFING

Position	FY2024	FY2025	FY2026	Tentative FY2027
Public Works Director	-	-	-	0.05
Deputy Public Works Director	-	-	-	0.05
Public Works Administrative Assistant	-	-	-	0.05
Streets and Storm Water Manager	0.05	0.05	0.05	0.20
City Treasurer	0.05	0.05	0.05	0.05
Finance Clerk	0.05	0.05	0.05	0.05
TOTAL STREET LIGHTING FUND	0.15	0.15	0.15	0.45

Telecommunications

DIVISION DESCRIPTION

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

BUDGET

Telecommunications Fund						
	Actual FY2024	Actual FY2025	Amended FY2026	Tentative FY2027	Difference	Percent Change
Revenues:						
Interest revenue	9,136	5,357	10,000	10,000	-	0.0%
Miscellaneous	266,187	285,584	305,308	325,556	20,248	6.6%
User fees (CUE)	11,985	10,905	10,380	10,380	-	0.0%
Service charges	74	65	100	100	-	0.0%
Transfer from General Fund	695,612	692,985	693,248	693,180	(68)	0.0%
TOTAL REVENUES	\$ 982,994	\$ 994,896	\$ 1,019,036	\$ 1,039,216	\$ 20,180	2.0%
Expenditures:						
Operating						
User Fee Payments to UTOPIA	10,366	10,431	10,026	10,026	-	0.0%
Debt Service						
UTOPIA Pledge Payments (Debt Service)	969,829	989,226	1,009,010	1,029,190	20,180	2.0%
TOTAL EXPENDITURES	\$ 980,195	\$ 999,657	\$ 1,019,036	\$ 1,039,216	\$ 20,180	2.0%
FUND BALANCE - CONTRIBUTION TO (USE OF)	2,799	(4,761)	-	-	-	

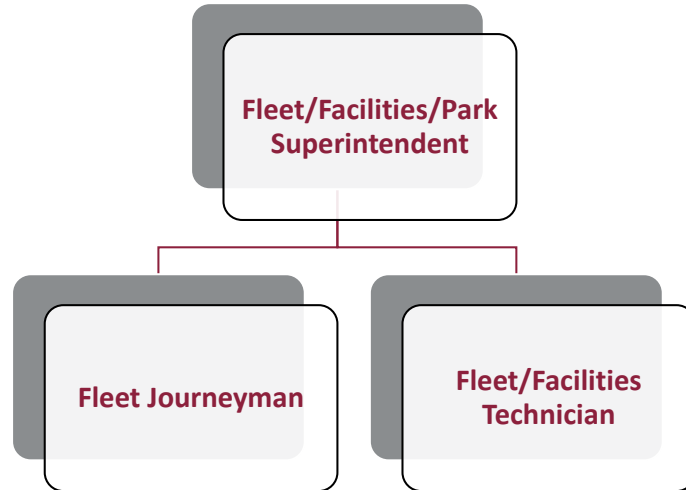
AT A GLANCE:

TOTAL BUDGET: \$1,039,216 | FULL-TIME EQUIVALENT EMPLOYEES: 0.00

Internal Service Funds



Internal Service Fund - Fleet



FUND DESCRIPTION

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

AT A GLANCE:

TOTAL BUDGET: \$2,160,303 | FULL-TIME EQUIVALENT EMPLOYEES: 2.25

Internal Service Fund - Fleet

BUDGET

Fleet Internal Service Fund						
	Actual FY2024	Actual FY2025	Amended FY2026	Tentative FY2027	Difference	Percent Change
Revenues:						
General Fund Charges for Services - Operations	242,088	255,027	274,545	140,404	(134,141)	-48.9%
Water Utility Fund Charges for Services - Operations	106,896	112,610	121,228	150,995	29,767	24.6%
Sewer Utility Fund Charges for Service - Operations	110,040	115,922	124,794	138,413	13,619	10.9%
Storm Drain Utility Fund Charges for Service - Operations	150,912	158,978	171,146	173,733	2,587	1.5%
General Fund Charges for Service - Capital	218,978	236,211	199,281	167,525	(31,756)	-15.9%
Water Utility Fund Charges for Services - Capital	202,141	225,732	228,789	99,199	(129,590)	-56.6%
Sewer Utility Fund Charges for Services - Capital	142,517	118,429	88,804	84,591	(4,213)	-4.7%
Storm Drain Utility Fund Charges for Services - Capital	234,384	93,282	113,243	469,292	356,049	314.4%
Proceeds From Insurance	2,462	4,781	-	-	-	0.0%
Interest Earnings	173,582	195,696	4,800	4,800	-	0.0%
Sales of Fixed Assets	169,149	196,297	336,178	483,525	147,347	43.8%
TOTAL REVENUES	\$ 1,753,149	\$ 1,712,965	\$ 1,662,808	\$ 1,912,477	\$ 249,669	15.0%
Expenditures:						
Personnel						
Salaries ¹	142,461	161,139	146,633	181,770	35,137	24.0%
Overtime	1,361	2,232	3,500	2,500	(1,000)	-28.6%
Benefits ¹	58,851	65,833	70,444	86,170	15,726	22.3%
Pension Expense	(1,170)	6,232	-	-	-	0.0%
Uniform Allowance	1,618	1,940	1,850	1,850	-	0.0%
Total Personnel	203,121	237,376	222,427	272,290	49,863	22.4%
Operating						
Administrative Charge	100,879	125,005	128,685	125,005	(3,680)	-2.9%
Subscriptions and Memberships	920	-	500	500	-	0.0%
Tool Allowance	1,052	1,338	1,500	1,500	-	0.0%
IT Operations (Interfund) ²	-	-	-	5,342	5,342	0.0%
IT Equipment (Interfund) ²	2,140	3,702	5,402	-	(5,402)	-100.0%
Communications and Telephone	1,225	1,299	3,100	3,100	-	0.0%
Education and Training	598	3,239	4,000	4,000	-	0.0%
Gasoline	74,742	66,303	80,000	80,000	-	0.0%
Oil	2,012	4,286	3,500	3,500	-	0.0%
Tires	7,138	2,694	6,000	6,000	-	0.0%
Parts	33,946	24,503	30,000	30,000	-	0.0%
Outside Repairs	13,814	30,766	25,000	25,000	-	0.0%
Shop Supplies	2,284	2,000	1,100	1,500	400	36.4%
Safety Equipment	-	-	400	-	(400)	-100.0%
Insurance	146,444	137,957	147,512	154,332	6,820	4.6%
Total Operating	387,194	403,092	436,699	439,779	3,080	0.7%
Capital Projects						
Depreciation Expense	453,732	467,010	-	-	-	0.0%
Vehicle Purchases ³	2,000	-	2,152,476	1,448,234	(704,242)	-32.7%
Total Capital Projects	455,732	467,010	2,152,476	1,448,234	(704,242)	-32.7%
TOTAL EXPENDITURES	\$ 1,046,047	\$ 1,107,478	\$ 2,811,602	\$ 2,160,303	\$ (651,299)	-23.2%
FUND BALANCE - CONTRIBUTION TO (USE OF)	707,102	605,487	(1,148,794)	(247,825)	900,969	

Internal Service Fund - Fleet

BUDGET CONTINUED

1. FY2027 COLA, Mid-Point, Merit, & Market Salary Adjustments; FY2027 Benefit Increases; Salary Allocation Updates
2. Splitting of IT operation and equipment charges, pausing equipment charges for FY2027
3. Scheduled vehicle replacement

STAFFING

Position	FY2024	FY2025	FY2026	Tentative FY2027
Public Works Director	0.05	0.05	0.05	0.05
Deputy Public Works Director	-	-	-	0.05
Public Works Administrative Assistant	-	-	-	0.05
Operations Superintendent	0.10	0.10	-	-
Fleet/Facilities/Park Superintendent	0.50	0.50	0.33	0.40
Fleet Maintenance Technician	0.80	0.80	0.80	0.90
Fleet/ Facilities Journeyman	-	-	0.75	0.80
TOTAL FLEET FUND	1.45	1.45	1.93	2.25

Internal Service Fund - Information Technology

FUND DESCRIPTION

The Information Technology Fund was established to provide maintenance for the City's information technology hardware, software, and infrastructure. The Information Technology fund collects an annual fee for this service. The Information Technology Fund also collects replacement funds for each department in anticipation of replacing computers at the end of their useful life. It also collects funds for software that is utilized city-wide.

BUDGET

Information Technology Internal Service Fund						
	Actual FY2024	Actual FY2025	Amended FY2026	Tentative FY2027	Difference	Percent Change
Revenues:						
General Fund contribution ¹	119,492	167,511	249,764	175,456	(74,308)	-29.8%
Water contribution ¹	13,006	19,917	21,623	29,761	8,138	37.6%
Storm Water contribution ¹	7,974	14,653	16,844	17,688	844	5.0%
RDA contribution ¹	6,009	9,975	12,731	16,954	4,223	33.2%
Sewer contribution ¹	5,866	10,978	11,430	17,743	6,313	55.2%
Fleet contribution ¹	2,140	3,702	5,402	5,342	(60)	-1.1%
Streetlight contribution ¹	-	-	176	1,221	1,045	593.8%
Sanitation contribution ¹	-	-	191	1,221	1,030	539.3%
Interest Earned	32,460	27,864	-	-	-	0.0%
Proceeds from sale of assets	3,807	2,256	3,600	3,000	(600)	-16.7%
TOTAL REVENUES	\$ 190,754	\$ 256,856	\$ 321,761	\$ 268,386	\$ (53,375)	-16.6%
Expenditures:						
Personnel						
Salaries ²	26,119	28,209	52,477	135,677	83,200	158.5%
Benefits ²	10,689	11,540	13,541	35,549	22,008	162.5%
Total Personnel	36,808	39,749	66,018	171,225	105,207	159.4%
Operating						
Communications and Telephone	128	161	161	161	-	0.0%
Capital Projects						
Hardware ³	77,037	44,521	82,400	58,200	(24,200)	-29.4%
Software ⁴	67,372	134,865	348,000	148,000	(200,000)	-57.5%
Infrastructure ³	-	16,272	81,000	-	(81,000)	-100.0%
Internet	-	18,027	20,000	20,000	-	0.0%
Depreciation Expense	30,650	43,061	-	-	-	0.0%
Total Capital Projects	175,059	256,746	531,400	226,200	(305,200)	-57.4%
TOTAL EXPENDITURES	\$ 211,995	\$ 296,656	\$ 597,579	\$ 397,586	\$ (199,993)	-33.5%
FUND BALANCE - CONTRIBUTION TO (USE OF)	(21,241)	(39,800)	(275,818)	(129,200)	146,618	

AT A GLANCE:

TOTAL BUDGET: \$397,586 | FULL-TIME EQUIVALENT EMPLOYEES: 1.30

Internal Service Fund - Information Technology

BUDGET CONTINUED

1. Splitting of IT operation and equipment charges, pausing equipment charges for FY2027
2. FY2027 COLA, Mid-Point, Merit, & Market Salary Adjustments; FY2027 Benefit Increases; Salary Allocation Updates
3. Scheduled annual replacements
4. Removal of one-time funding for new community development software

STAFFING

Position	FY2024	FY2025	FY2026	Tentative FY2027
Information Technology Director	0.00	0.00	0.00	0.20
Systems Administrator	0.00	0.00	0.00	0.30
Network Administrator	0.40	0.40	0.40	0.30
Information Technology Intern	0.00	0.00	0.50	0.50
TOTAL IT INTERNAL SERVICE FUND	0.40	0.40	0.90	1.30



MIDVALE CITY COUNCIL SUMMARY REPORT

Meeting Date: May 5, 2026

ITEM TYPE: Action

SUBJECT: Consider Resolution 2026-R-27 Adopting the FY2027 Midvale City Property Tax Impact Schedule

SUBMITTED BY: Mariah Hill, Administrative Services Director

SUMMARY:

During the 2026 Utah Legislative Session, HB 236 – Truth-in-Taxation Amendments was enacted, making several changes to Utah Code §§ 59-2-919 and 59-2-924, which govern notice, disclosure, and public hearing requirements when a tentative budget includes a proposed property tax rate increase, including municipal property tax increases. These provisions are intended to promote transparency and ensure the public is provided clear information regarding the potential impacts of a proposed tax rate prior to final budget and tax rate adoption. Accordingly, the City is required to prepare and present a Property Tax Impact Schedule that illustrates the estimated effect of the proposed tax rate on typical residential and non-residential properties and present and make it available to the public separate from other budget documents.

The Property Tax Impact Schedule provides a standardized summary of the anticipated property tax impact associated with the proposed rate increase and is intended to promote transparency and public understanding prior to final budget and tax rate adoption. The schedule has been prepared in accordance with statutory requirements and will be presented at all meetings where the FY2027 budget is discussed.

Adoption of the Property Tax Impact Schedule does not finalize the property tax rate. Final consideration and adoption of the property tax rate will occur following the required public hearing and completion of all applicable notice and review periods.

PLAN COMPLIANCE: N/A

FISCAL IMPACT:

Adoption of the Property Tax Impact Schedule itself does not have a direct fiscal impact. The schedule is a disclosure document that illustrates the estimated effect of a proposed property tax rate increase. Any actual fiscal impact will be determined by the final property tax rate adopted by the City Council as part of the final budget process.

STAFF'S RECOMMENDATION AND MOTION:

Staff recommends approval of Resolution 2026-R-27.

I move that we adopt Resolution 2026-R-27 Adopting the FY2027 Midvale City Property Tax Impact Schedule.

Attachments:

Resolution 2026-R-27 & FY2027 Property Tax Impact Schedule

**MIDVALE CITY, UTAH
RESOLUTION NO. 2026-R-27**

**A RESOLUTION ADOPTING THE FISCAL YEAR 2026-2027 PROPERTY TAX IMPACT
SCHEDULE FOR MIDVALE CITY, STATE OF UTAH**

WHEREAS, State law requires each municipality to prepare and consider a tentative operating and capital budget prior to adoption of a final budget; and

WHEREAS, the tentative budget includes a proposed property tax rate increase, necessitating compliance with applicable Truth-in-Taxation notice and disclosure requirements.

NOW, THEREFORE BE IT RESOLVED BY THE CITY COUNCIL OF MIDVALE CITY, STATE OF UTAH, as follows:

Section 1. That the City Council of Midvale City, State of Utah, hereby adopts the Property Tax Impact Schedule for the proposed property tax rate increase associated with the Fiscal Year 2026–2027 tentative budget, as prepared and presented in accordance with the requirements of Utah Code § 59-2-924, as amended by HB 236 – Truth in Taxation Amendments. The Property Tax Impact Schedule sets forth the estimated impact of the proposed property tax rate increase on residential and non-residential properties and is incorporated herein by reference as part of the City’s Truth-in-Taxation process.

PASSED AND ADOPTED BY THE CITY COUNCIL OF MIDVALE CITY, STATE OF UTAH, this 5th day of May 2026.

Dustin Gettel, Mayor

BUDGET OFFICER CERTIFICATION:

Matt Dahl, Budget Officer

ATTEST:

Rori L. Andreason, MMC
Midvale City Recorder

Voting by City Council:	“Aye”	“Nay”
Bonnie Billings	_____	_____
Paul Glover	_____	_____
Heidi Robinson	_____	_____
Bryant Brown	_____	_____
Denece Mikolash	_____	_____

Proposed Property Tax Impact Schedule Midvale City – FY2027 Tentative Budget

Midvale City is considering an increase to the Public Safety Property Tax rate from 0.000249 to an estimated 0.000474, which is projected to generate approximately \$848,964 in additional annual revenue. The information provided below is intended to help decision makers and members of the public understand how City operations—particularly public safety services—would be affected if the proposed property tax increase is adopted.

The estimates are based on tax year 2025 taxable values, including Midvale City’s total taxable value of \$3,777,880,327 and an average residential property value of \$492,000. These figures are estimates and will be updated once tax year 2026 property valuation data becomes available from the Utah State Tax Commission and the Salt Lake County Auditor.

Midvale City Public Safety Property Tax Rate TY2025	.000249
Midvale City Public Safety Property Tax Revenue TY2025	\$940,561
Proposed Revenue with Public Safety Property Tax Change (Estimated)	\$1,789,525
New Public Safety Property Tax Revenue (Estimated)	\$848,964
Estimated Increase to Midvale Public Safety Property Tax Rate (Estimated)	90.36%

Estimated Increase to primary residence valued at \$492,000 \$60.80 per year, 90.36%

Estimated Increase to business valued at \$492,000 \$110.54 per year, 90.36%

Affected Department/Fund: Public Safety Fund

Proposed Budget: \$15,090,967

Budget without Tax Change: \$14,241,997

Budget Change: \$848,964

Impact of Tax Increase:

If the proposed tax increase is approved, the City will be able to maintain current levels of service with its contracted public safety providers, including policing services provided by

the Unified Police Department, emergency management services provided by the Unified Fire Authority, and animal control services provided by Salt Lake County. The proposed increase will also help offset an anticipated loss of approximately \$500,000 in state homeless shelter mitigation funding.

If the proposed tax increase is not approved, the City would be required to reduce contractual public safety services. These reductions would include the elimination of two shelter resource officers and one patrol officer previously funded through the homeless shelter mitigation program, as well as the loss of one investigations officer and one patrol officer within the Midvale precinct of the Unified Police Department that are not associated with homeless mitigation funding. In addition, the City would be required to discontinue emergency management services provided by the Unified Fire Authority.



MIDVALE CITY COUNCIL SUMMARY REPORT

Meeting Date: May 5, 2026

ITEM TYPE: Action

SUBJECT: Consider Resolution No. 2026-R-25 Acknowledging Compliance with Truth-in-Taxation Notice and Disclosure Requirements Related to the Fiscal Year 2026-2027 Tentative Budget

SUBMITTED BY: Mariah Hill, Administrative Services Director

SUMMARY:

During the 2026 Utah Legislative Session, HB 236 – Truth-in-Taxation Amendments was enacted, making several changes to Utah Code § 59-2-919 and 59-2-924, which govern notice, disclosure, and public hearing requirements when a tentative budget includes a proposed property tax rate increase, including municipal property tax increases. These provisions are intended to promote transparency and ensure the public is provided clear information regarding the potential impacts of a proposed tax rate prior to final budget and tax rate adoption.

Earlier in the agenda of the May 5, 2026 public meeting, the City Council will consider items related to the Fiscal Year 2026–2027 tentative budget. These items include three separate agenda entries: notice to the public of the Budget Officer’s intent to state that the tentative budget includes a proposed property tax rate increase; the Budget Officer’s formal statement to the City Council regarding the proposed property tax rate increase; and presentation of a Property Tax Impact Schedule prepared in accordance with state law. The City Council will consider and may adopt the Property Tax Impact Schedule at that time.

With the adoption of the Property Tax Impact Schedule, this resolution will serve to formally acknowledge that the City has complied with the applicable Truth-in-Taxation notice and disclosure requirements associated with the proposed property tax rate increase included in the Fiscal Year 2026–2027 tentative budget up to this point in the process. The resolution does not authorize or finalize a property tax rate increase but documents compliance with statutory requirements and clarifies ongoing public access and presentation expectations.

PLAN COMPLIANCE: N/A

FISCAL IMPACT:

The resolution does not authorize or finalize a property tax rate increase and has no direct fiscal impact. It serves solely to acknowledge compliance with Truth-in-Taxation requirements and to direct continued public access to the Property Tax Impact Schedule. Any fiscal impacts related to property taxes will be determined through the separate public hearing process and final budget and tax rate adoption.

STAFF’S RECOMMENDATION AND MOTION:

Staff recommends approval of Resolution 2026-R-25.

I move that we adopt Resolution No. 2026-R-25 Acknowledging Compliance with Truth-in-Taxation Notice and Disclosure Requirements Related to the Fiscal Yer 2026-2027 Tentative Budget.

**MIDVALE CITY, UTAH
RESOLUTION NO. 2026-R-25**

**A RESOLUTION ACKNOWLEDGING COMPLIANCE WITH TRUTH-IN-TAXATION
NOTICE AND DISCLOSURE REQUIREMENTS RELATED TO THE FISCAL YEAR
2026-2027 TENTATIVE BUDGET**

WHEREAS, Utah Code § 59-2-919 and § 59-2-924 require specific notice, disclosure, and presentation actions when a tentative budget includes a proposed property tax rate increase; and

WHEREAS, a separate item was included on the agenda for the public meeting of the City Council held on May 5, 2026, notifying the public that the Budget Officer intended to state to the City Council that the tentative budget for Fiscal Year 2026–2027 includes a proposed property tax rate increase; and

WHEREAS, at the public meeting held on May 5, 2026, the Budget Officer made a statement to the City Council that the tentative budget for Fiscal Year 2026–2027 includes a proposed property tax rate increase; and

WHEREAS, at the same public meeting and as a separate agenda item, the Budget Officer presented to the City Council a Property Tax Impact Schedule, prepared and presented separately from other budget documents, as defined in Utah Code § 59-2-924, and the City Council duly considered and adopted the Property Tax Impact Schedule.

NOW, THEREFORE BE IT RESOLVED BY THE CITY COUNCIL OF MIDVALE CITY, STATE OF UTAH, as follows:

Section 1. The City Council hereby acknowledges that the required notice and disclosure actions related to the proposed property tax rate increase included in the Fiscal Year 2026–2027 tentative budget have been carried out in accordance with Utah Code §§ 59-2-919 and 59-2-924.

Section 2. The City Council hereby directs that the Property Tax Impact Schedule shall:

- Be made available for public inspection in the office of the City Recorder and on the City’s official website; and
- Be included as a separate item on the agenda at each public meeting or public hearing held prior to June 30, 2026, at which the City Council discusses the proposed General Fund budget for Fiscal Year 2026–2027.

Section 3. The City Council hereby directs the Budget Officer, or designee, to transmit the required notice to the Utah State Tax Commission and the Salt Lake County Auditor on or before June 1, 2026, indicating that the City is considering a property tax rate increase and that the City Council will hold a public hearing on the proposed property tax rate increase on August 11, 2026, at 6:00 p.m., at Midvale City Hall, in compliance with Utah Code § 59-2-919.

PASSED AND ADOPTED BY THE CITY COUNCIL OF MIDVALE CITY, STATE OF UTAH, this 5th day of May 2026.

Dustin Gettel, Mayor

BUDGET OFFICER CERTIFICATION:

ATTEST:

Matt Dahl, Budget Officer

Rori L. Andreason, MMC
Midvale City Recorder

Voting by City Council:	“Aye”	“Nay”
Bonnie Billings	_____	_____
Paul Glover	_____	_____
Heidi Robinson	_____	_____
Bryant Brown	_____	_____
Denece Mikolash	_____	_____



MIDVALE CITY COUNCIL SUMMARY REPORT

Meeting Date: May 5, 2026

ITEM TYPE: Action

SUBJECT: Consider Resolution No. 2026-R-26 Stating the City Council's intent to consider a tax rate that exceeds the Certified Tax Rate for the Public Safety Property Tax and establishing a Truth-in-Taxation Public Hearing

SUBMITTED BY: Mariah Hill, Administrative Services Director

SUMMARY:

During the 2026 Utah Legislative Session, HB 236 – Truth-in-Taxation Amendments was enacted, making several changes to Utah Code §§ 59-2-919 and 59-2-924, which govern notice, disclosure, and public hearing requirements when a tentative budget includes a proposed property tax rate increase, including municipal property tax increases. These provisions are intended to promote transparency and ensure the public is provided clear information regarding the potential impacts of a proposed tax rate prior to final budget and tax rate adoption.

As part of the Fiscal Year 2026–2027 budget process, the City is proposing a public safety property tax rate increase. In the FY2026-2027 tentative budget, the proposed increase is estimated to generate approximately \$848,964 in additional ad valorem public safety property tax revenue, representing an approximate 90.23% increase in ad valorem public safety property tax revenue based on the proposed tax rate.

The public safety property tax was put into place in FY2026 and is currently generating \$940,561 in revenue. All revenue generated by the public safety property tax must be used for public safety. The sole purpose of the proposed public safety property tax rate increase is to maintain existing levels of service, in light of increased contractual costs, with the City's public safety service providers. These services include policing provided by the Unified Police Department, emergency management provided by the Unified Fire Authority, and animal control services provided by Salt Lake County.

This resolution does not adopt a final tax rate. Rather, it serves as a formal statement of intent under state law and establishes a public hearing at which members of the public may provide comment on the proposed increase.

The resolution establishes a public hearing to be held on August 11, 2026, at 6:00 p.m., at Midvale City Hall, consistent with statutory requirements.

PLAN COMPLIANCE: N/A

FISCAL IMPACT:

The resolution does not authorize or finalize a property tax rate increase and has no direct fiscal impact. It serves solely to acknowledge compliance with Truth-in-Taxation requirements and to direct continued public access to the Property Tax Impact Schedule. Any fiscal impacts related to property taxes will be determined through the separate public hearing process and final budget and tax rate adoption.

STAFF'S RECOMMENDATION AND MOTION:

Staff recommends approval of Resolution 2026-R-26.

I move that we adopt Resolution No. 2026-R-26 Stating the City Council's intent to consider a tax rate that exceeds the Certified Tax Rate for the Public Safety Property Tax and establishing a Truth-in-Taxation Public Hearing.

**MIDVALE CITY, UTAH
RESOLUTION NO. 2026-R-26**

A RESOLUTION STATING THE CITY COUNCIL'S INTENT TO CONSIDER A TAX RATE THAT EXCEEDS THE CERTIFIED TAX RATE FOR THE PUBLIC SAFETY PROPERTY TAX AND ESTABLISHING A TRUTH-IN-TAXATION PUBLIC HEARING

WHEREAS, Utah Code § 59-2-919 requires specific notice and disclosure when a taxing entity intends to consider a tax rate that exceeds the certified tax rate; and

WHEREAS, the City Council of Midvale City, State of Utah, is considering adopting a public safety property tax rate for Fiscal Year 2026–2027 that exceeds the certified tax rate; and

WHEREAS, the proposed public safety tax rate increase is estimated to generate approximately \$848,964 in additional ad valorem tax revenue; and

WHEREAS, the sole purpose of the additional ad valorem tax revenue is to maintain existing levels of service, in light of increased contractual costs, with the City's public safety service providers, including policing services provided by the Unified Police Department, emergency management and fire services provided by the Unified Fire Authority, and animal control services provided by Salt Lake County; and

WHEREAS, the proposed tax rate increase represents an approximate 90.23% increase in ad valorem tax revenue based on the proposed tax rate.

NOW, THEREFORE BE IT RESOLVED BY THE CITY COUNCIL OF MIDVALE CITY, STATE OF UTAH, as follows:

- Section 1.** The City Council hereby states its intent to consider adopting a property tax rate for Fiscal Year 2026–2027 that exceeds the certified tax rate, consistent with the requirements of Utah Code § 59-2-919.
- Section 2.** The City Council hereby establishes a public hearing on the proposed property tax rate increase to be held on August 11, 2026, at 6:00 p.m., at Midvale City Hall, at which members of the public will have an opportunity to provide comment regarding the proposed increase, as required by Utah Code § 59-2-919.
- Section 3.** This Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED BY THE CITY COUNCIL OF MIDVALE CITY, STATE OF UTAH, this 5th day of May 2026.

Dustin Gettel, Mayor

BUDGET OFFICER CERTIFICATION:

ATTEST:

Matt Dahl, Budget Officer

Rori L. Andreason, MMC
Midvale City Recorder

Voting by City Council:	“Aye”	“Nay”
Bonnie Billings	_____	_____
Paul Glover	_____	_____
Heidi Robinson	_____	_____
Bryant Brown	_____	_____
Denece Mikolash	_____	_____