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

MIDVALE CITY COUNCIL SPECIAL MEETING
AGENDA
August 11, 2026

Public Notice Is Hereby Given that the **Midvale City Council** will hold a Special meeting on **August 11, 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.

Virtual Participation Link - https://events.teams.microsoft.com/event/a27afa91-16d9-4ee0-b328-eac9a4783049@e1c3fb62-ccfe-4639-8865-8275028adaee?source=copyLinkOneEventsShareDialog

Virtual Participation Instructions -
https://scribehow.com/o/HfcEv7MrQRKBnWqHV2TIQg/viewer/Register_for_Midvale_City_Council_Meeting__LvZFufBwTN64RmxAZ51A_g

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

6:00 p.m. - SPECIAL MEETING

I. **GENERAL BUSINESS**
   A. PLEDGE OF ALLEGIANCE
   B. ROLL CALL

II. **PUBLIC HEARING**
   A. Public Hearing to Consider Setting the Public Safety Property Tax Rate on All Real Personal Property in Midvale City for Calendar Year 2026 ***[Mariah Hill, Administrative Services Director]***

   ACTION: **Consider Resolution No. 2026-R-42 Setting the Public Safety Property Tax Rate on All Real Personal Property in Midvale City for Calendar Year 2026.**

III. **ACTION ITEM**
   A. Consider **Resolution No. 2026-R-43** Adopting the Operating and Capital Budgets for Midvale City, State of Utah, for the Fiscal Year ending June 30, 2027 ***[Mariah Hill, Administrative Services Director]***

IV. **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: August 6, 2026

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

MIDVALE CITY COUNCIL SUMMARY REPORT

Meeting Date: August 11, 2026

ITEM TYPE: Public Hearing and Action

SUBJECT: Consider Resolution No. 2026-R-42 Setting the Public Safety Property Tax Rate on All Real and Personal Property in Midvale City for Calendar Year 2026

SUBMITTED BY: Mariah Hill, Administrative Services Director

SUMMARY:
As part of the annual budget approval process, the City must either propose a new property tax rate or adopt the Certified Tax Rate calculated by the Salt Lake County Auditor. For 2026, the City Council adopted the Certified Tax Rate for general operations as provided by the Auditor (Resolution 2026-R-34).

Staff proposed an increase to the Public Safety Property Tax, which was first levied in Fiscal Year 2026 pursuant to Utah Code § 10-6-133.4 and is dedicated exclusively to public safety services. The proposed Midvale City Public Safety Property Tax rate for tax year 2026 is 0.000266, which is projected to generate approximately $78,814 in additional annual property tax revenue. All revenue generated by the tax will be deposited into the Public Safety Fund and used solely for public safety-related expenditures.

The largest portion of the City's public safety budget is dedicated to law enforcement services provided by the Unified Police Department (UPD). For Fiscal Year 2027, the cost of these services is projected at $14,571,337. With the increase, the public safety property tax will cover approximately 7% of the cost of UPD services. The remaining public safety expenses will be funded through State Homeless Mitigation Funding (approximately $3.2 million), motor vehicle in-lieu fees (approximately $130,000), and a transfer from the City's General Fund (approximately $10.7 million).

Based on the 2026 average residential home value in Midvale of $503,000—with a taxable value of $276,650—the public safety tax would increase the average annual property tax bill by approximately $5.53.

Midvale City has completed all requirements of the Truth-in-Taxation process for the proposed Public Safety Property Tax rate. The City adopted and made available for public inspection its tentative and interim budgets, approved property tax impact schedules, adopted resolutions declaring its intent to levy a property tax rate above the certified tax rate, and provided all required notices and advertisements. Public hearings were conducted to receive comment on both the budget (June 2, 2026) and the proposed tax increase (August 11, 2026). The City Council is now considering adoption of the proposed Public Safety Property Tax rate and levy for tax year 2026.

PLAN COMPLIANCE: N/A

FISCAL IMPACT:
The proposed Midvale City Public Safety property tax will generate $78,814 in new property tax revenue and will fund a portion of the City’s public safety service costs.

STAFF’S RECOMMENDATION AND MOTION:
Staff recommends approval of Resolution 2026-R-42.

I move that we adopt Resolution 2026-R-42 Setting the Public Safety Property Tax Rate on All Real and Personal Property in Midvale City for Calendar Year 2026.

Attachments:
Resolution 2026-R-42

MIDVALE CITY, UTAH
RESOLUTION NO. 2026-R-42

A RESOLUTION SETTING THE PUBLIC SAFETY PROPERTY TAX RATE ON ALL REAL AND PERSONAL PROPERTY IN MIDVALE CITY FOR CALENDAR YEAR 2026

WHEREAS, on May 5, 2026, the City Council of Midvale City received the tentative budget for each fund of the City, as provided in Utah Code § 10-6-111; and

WHEREAS, the tentative budget included the Public Safety Fund, which was created by Ordinance 2025-O-13, and imposed the Public Safety Property Tax, as authorized under Utah Code §10-6-133.4; and

WHEREAS, on May 5, 2026, the City Council approved Resolution 2026-R-24, adopting the tentative budget for the coming fiscal year for purposes of further review and setting a public hearing for June 2, 2026; and

WHEREAS, each tentative budget and all supporting schedules and data have been maintained as a public record in the office of the City Recorder and City Administrative Services Director, and have also been made available on the City's website for public inspection for at least 10 days prior to the date of this Resolution; and

WHEREAS, on May 5, 2026, the City Council adopted Resolution 2026-R-27, adopting a property tax impact schedule per Utah Code § 59-2-919 and 59-2-924 to illustrate the estimated effect of the proposed tax rate; and

WHEREAS, on May 5, 2026, the City Council adopted Resolution 2026-R-26, declaring its intent to consider a property tax rate that exceeds the certified tax rate for the public safety property tax and establishing a truth-in-taxation public hearing for August 11, 2026; and

WHEREAS, on June 2, 2026, a public hearing was held on adoption of the budget, at which time all interested persons in attendance were given the opportunity to be heard for or against the estimates of revenue and expenditures of any item in the tentative budget; and

WHEREAS, on June 16, 2026, the City Council adopted Resolution 2026-R-38 approving the FY2027 Interim Operating and Capital Budgets, which became effective on July 1, 2026, and remained in effect pending adoption of the final FY2027 budget; and

WHEREAS, on June 16, 2026 the City Council adopted Resolution 2026-R-39, adopting a property tax impact schedule in conjunction with the Interim Budget per Utah Code § 59-2-919 and 59-2-924 to illustrate the estimated effect of the proposed tax rate; and

WHEREAS, each time the budget was discussed in a public meeting an updated property tax impact schedule was presented and made available to the public; and

WHEREAS, as required by Section 10-6-133, on June 16, 2026 the City Council adopted Resolution 2026-R-34 adopting the certified tax rate for the general operations of Midvale City;

WHEREAS, as required by Section 10-6-133, on June 16, 2026 the City Council adopted Resolution 2026-R-35 adopting a proposed public safety property tax and setting the date for the Truth-in-Taxation public hearing for August 11, 2026 at 6:00PM; and

WHEREAS, the City has complied with all notice, publication, and hearing requirements applicable to the proposed tax increase under Utah Code § 59-2-919 and 59-2-924; and

WHEREAS, on August 11, 2026, a truth-in-taxation public hearing was held on the public safety property tax increase, at which time all interested persons in attendance were given the opportunity to be heard for or against the increase; and

WHEREAS, the City Council will adopt the operating and capital budgets for Fiscal Year 2027.

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

Section 1. The City Council finds that all notice, publication, hearing, and procedural requirements of Utah law applicable to the adoption of the Public Safety Property Tax have been satisfied.

Section 2. For the purpose of funding the Midvale City Public Safety Fund and providing public safety services within Midvale City, the City Council hereby levies and establishes the Public Safety Property Tax for tax year 2026 upon all taxable real and personal property within Midvale City at a rate of 0.000266.

Section 3. The Public Safety Property Tax rate established herein shall be certified by the Administrative Services Director to the Salt Lake County Auditor in accordance with applicable provisions of Utah law.

Section 4. This resolution shall take effect immediately upon its adoption.

Adopted by the City Council of Midvale City, State of Utah, this 11th day of August, 2026.

____
Dustin Gettel, Mayor

ATTEST:

____
Rori L. Andreason, MMC
City Recorder

Voting by the Council:	"Aye"	"Nay"
Bryant Brown	_____	_____
Paul Glover	_____	_____
Bonnie Billings	_____	_____
Heidi Robinson	_____	_____
Denece Mikolash	_____	_____

MIDVALE CITY COUNCIL SUMMARY REPORT

Meeting Date: August 11, 2026

ITEM TYPE: Action

SUBJECT: Consider Resolution No. 2026-R-43 Approving the Operating and Capital Budgets for Midvale City, State of Utah, for Fiscal Year ending June 30, 2027

SUBMITTED BY: Mariah Hill, Administrative Services Director

In approving the FY 2027 budgets there are several procedural steps that the City Council is required to take to be compliant with state statute:

1. UCA 10-6-111(1) requires the Budget Officer (City Manager) to present a tentative budget for each fund within the City. The budgets must be submitted no later than the first regularly scheduled meeting in May. The City Manager and staff presented tentative budgets for the City in a public meeting on Tuesday, May 5, 2026. The City Council was briefed on revenue estimates, provided an overview of the expenditures, and presented budget highlights. A detailed budget was also made available on the City's website www.midvale.utah.gov.
2. UCA 10-6-111(3) further requires the City Council to adopt the tentative budget at the first regularly scheduled board meeting in May, which occurred.
3. A public hearing on the tentative budget was held on June 2, 2026.
4. As part of the City's Truth-in-Taxation process, the City Council adopted an Interim Budget on June 16, 2026. The Interim Budget has served as the City's operating budget since July 1, 2026, and will remain in effect until the final budget is approved on August 11, 2026, following the Truth-in-Taxation public hearing and adoption of the public safety property tax rate.
5. A Resolution approving the Fiscal Year 2026-2027 Budget for Midvale City will be presented for your consideration on Tuesday, August 11, 2026.

PLAN COMPLIANCE: N/A

FISCAL IMPACT:

FUND	REVENUES	EXPENDITURES
General	$24,179,095	$24,179,095
Debt Service	$1,755,549	$1,755,549
Public Safety	$15,080,546	$15,080,546
Capital Projects	$1,487,700	$1,487,700
Water	$8,519,391	$8,374,099
Sewer	$4,351,256	$4,110,115
Storm Water	$2,324,490	$2,529,126
Sanitation	$1,612,625	$1,605,899
Street Lighting	$424,623	$348,052
Telecommunications	$1,039,216	$1,039,216
Information Technology	$268,386	$397,566
Fleet	$1,912,477	$2,158,926

STAFF'S RECOMMENDATION AND MOTION:
Staff recommends approval.

Recommended motion:
I move we approve Resolution 2026-R-43, Approving the Operating and Capital Budgets for Midvale City, State of Utah, for Fiscal Year ending June 30, 2027

ATTACHMENTS:
FY2027 Approved Budget Book
Resolution 2026-R-43

MIDVALE CITY CORPORATION
RESOLUTION NO. 2026-R-43

A RESOLUTION APPROVING THE OPERATING AND CAPITAL BUDGETS FOR MIDVALE CITY, STATE OF UTAH, FOR FISCAL YEAR 2027

WHEREAS, State law requires the establishment of various budgets for each municipal corporation located within the State of Utah; and

WHEREAS, Midvale City has complied in all respects with State law, including holding a public hearing, in establishing said budgets for the Fiscal Year beginning July 1, 2026 and ending June 30, 2027.

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

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

A. General Fund, Section 10-6-109, Utah Code Annotated

B. Debt Service Fund, Section 10-6-109, Utah Code Annotated

C. Public Safety Fund, Section 10-6-109, Utah Code Annotated

D. Capital Projects Fund, Section 10-6-109, Utah Code Annotated

E. Water Fund, Section 10-6-135, Utah Code Annotated

F. Sewer Fund, Section 10-6-135, Utah Code Annotated

G. Storm Water Utility Fund, Section 10-6-135, Utah Code Annotated

H. Street Lighting Fund, Section 10-6-135, Utah Code Annotated

I. Sanitation Fund, Section 10-6-135, Utah Code Annotated

J. Telecommunications Fund, Section 10-6-135, Utah Code Annotated

K. Fleet Management Fund, Section 10-6-135, Utah Code Annotated

L. Information Technology Fund, Section 10-6-135, Utah Code Annotated

SECTION TWO: That the Budget Officer is hereby directed to certify and file a copy of the final budget for each fund with the Auditor of the State of Utah within thirty (30) days after adoption.

SECTION THREE: That upon adoption, the budgets shall be in effect for the budget year and subject to later amendment as provided by law.

SECTION FOUR:

1. That a certified copy of the adopted budget shall be filed in the office of the City Recorder, 7505 S. Holden Street, Midvale, Utah and shall be available to the public during regular business hours.
2. That a copy of the adopted budget shall be posted and made available to the public on the City's website, www.midvale.utah.gov.

SECTION FIVE: That this Resolution shall become effective immediately upon the passage thereof.

PASSED AND ADOPTED BY THE CITY COUNCIL OF MIDVALE CITY, STATE OF UTAH, this 11th day of August, 2026.

____
Dustin Gettel, Mayor

BUDGET OFFICER CERTIFICATION:

____
Matt Dahl, Budget Officer

ATTEST:

____
Rori L. Andreason, MMC, City Recorder

Voting by the City Council:	**Aye**	**Nay**
Councilmember Bonnie Billings	___	___
Councilmember Denece Mikolash	___	___
Councilmember Paul Glover	___	___
Councilmember Heidi Robinson	___	___
Councilmember Bryant Brown	___	___

Fiscal Year 2026-2027
Midvale City, Utah
Approved Budget

July 1, 2026 to June 30, 2027

Midvale City, Utah

Approved 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

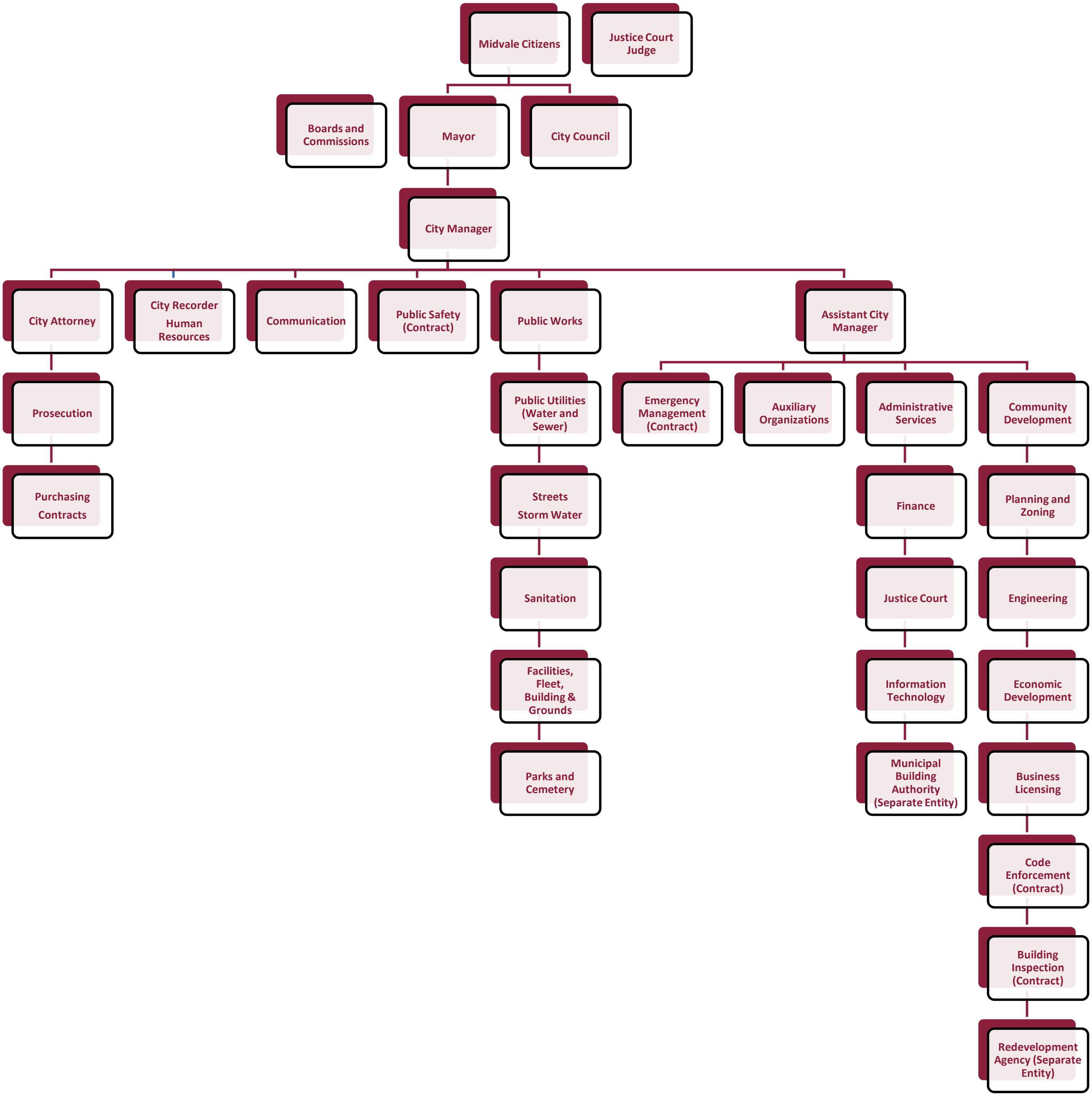
Communications Director....................Laura Magness

Public Works Director....................Jerimie Thorne

Community Development Director....................Adam Olsen

Administrative Services Director....................Mariah Hill

Organizational Chart



City Manager's Budget Message

I am pleased to present the Budget for Midvale City for Fiscal Year 2027. As required by Utah law, the budget will be formally filed and has been available for public review. This budget reflects months of careful work by City staff and each year, the City's budget serves as both a financial plan and a values statement. This 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 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 $24,179,095 million General Fund, or roughly 15%, which is a smaller proportion than most comparable cities even if the Public Safety Property tax ($1,026,828 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 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 budget includes a 3.5% 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 $350,000 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
- 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 (JVWCD) provides 53% of the water used in Midvale. Due to Midvale’s high usage of water during peak periods (i.e., summer days) JVWCD 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 JVWCD, and proactive conservation efforts will prevent even large increases in the price of Midvale’s water in the future. In response to JVWCD 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 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 budget 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 2.98%, or approximately $421,000, continuing a long-standing trend of cost growth that has outpaced inflation over time.

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 an increase in the 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 Public Safety Property Tax increase for Fiscal Year 2027 will result in an estimated 8.04% increase, or approximately $5.53 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 budget includes 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. The Truth-in-Taxation process will culminate in a Truth in Taxation hearing on August 11, 2026.

Closing

This 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

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 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

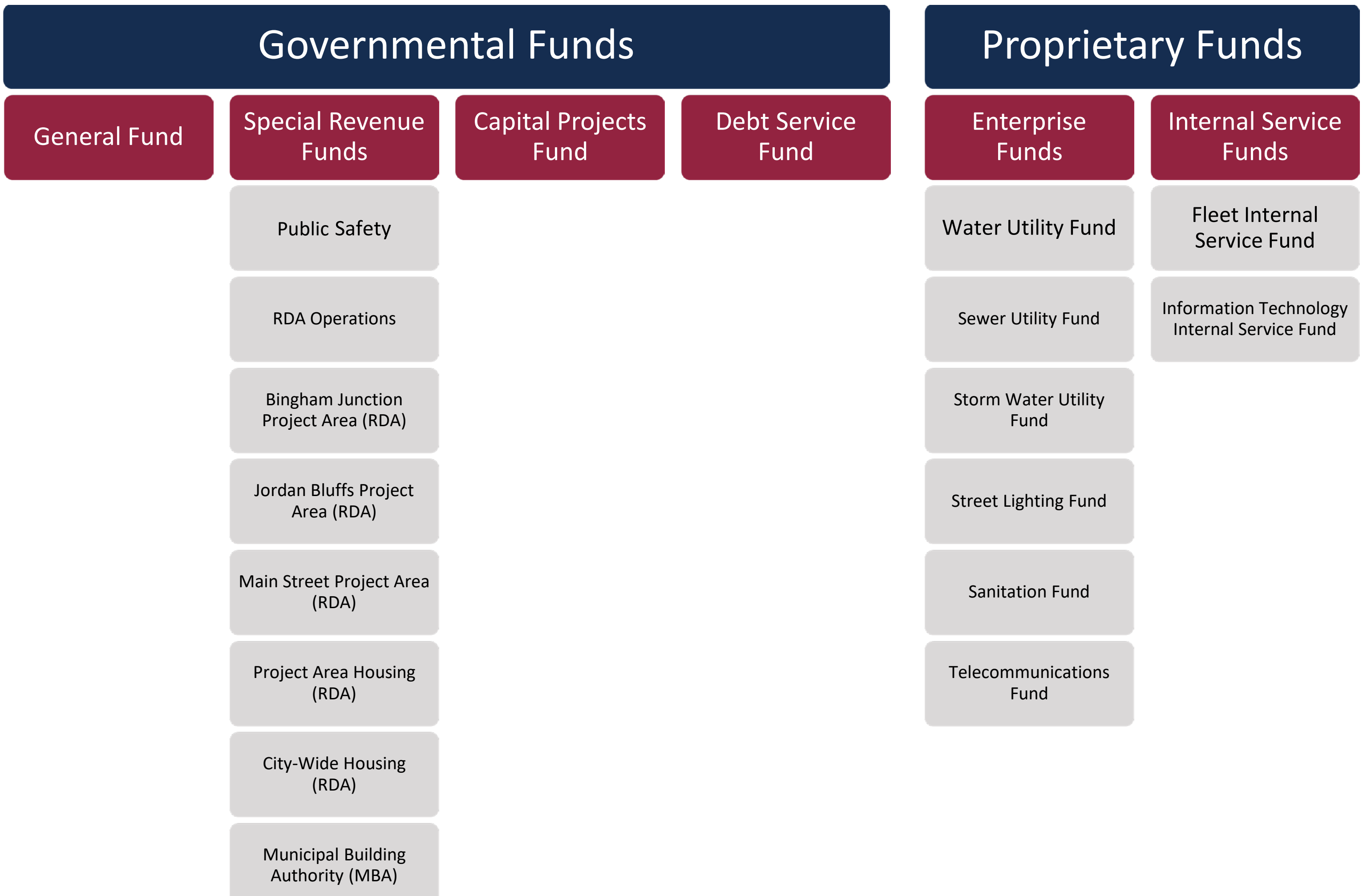
The following are the procedures and timeline followed by the City in the budget process:

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

General Fund

- **Mayor and City Council**
- **General Administration**
  - Administration
  - City Attorney
  - City Recorder
  - Human Resources
  - Communications
- **Administrative Services**
  - Finance
  - Information Technology
  - Justice Court
- **Public Works**
  - Building and Grounds/Facilities Management
  - Streets
  - Parks and Cemetery
- **Community Development**
  - Planning and Zoning
  - Engineering
  - Economic Development
  - Business Licensing
  - Code Enforcement (Contract)
  - Building Inspection

Debt Service Fund

- **Administrative Services**
  - Finance

Special Revenue Funds

- **Public Safety Fund**
  - Public Safety (Contracts)
- **Redevelopment Agency Funds**
  - Redevelopment Agency
- **Municipal Building Authority (MBA)**
  - Administrative Services (Finance)

Capital Project Fund

- **All Departments**

Enterprise Funds

- **Water Utility Fund**
  - Public Works
- **Sewer Utility Fund**
  - Public Works
- **Storm Water Utility Fund**
  - Public Works
- **Street Lighting Fund**
  - Public Works
- **Sanitation Fund**
  - Public Works
- **Telecommunications Fund**
  - Administration
  - Administrative Services

Internal Service Funds

- **Fleet Fund**
  - Public Works
- **Information Technology Fund**
  - Administrative Services (Information Technology)

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 committed, 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 adjustment require discussion and adoption by the City Council to becom 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 1of 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 Improvement 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 athe 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.

Changes Since Tentative

Changes Since Tentative

Fund 10 - General Fund									
Account Description		FY2026 Amended		FY2027 Tentative		FY2027 Approved		Difference	Percent Change
Revenues:								-	0.00%
Property Taxes	$	3,445,094	$	3,504,944	$	3,549,172	$	44,228	1.26%
Sales Tax		11,281,321		11,627,600		11,655,341		27,741	0.24%
Building Permits		454,490		494,374		495,938		1,564	0.32%
B&C Road Funds		1,117,140		1,268,175		1,263,726		(4,449)	-0.35%
Liquor Funds Allocation		72,000		72,000		78,964		6,964	9.67%
Fines and Forfeitures		763,000		600,000		620,000		20,000	3.33%
Use of Fund Balance		2,670,576		74,300		201,575		127,275	171.30%
Total Revenue Changes	$	19,803,621	$	17,641,393	$	17,864,716	$	223,323	1.27%
TOTAL Approved REVENUES	**$**	**29,607,609**	**$**	**23,955,772**	**$**	**24,179,095**	**$**	**223,323**	**0.93%**
Expenditures:									
Salaries - All Department	$	5,532,946	$	5,408,103	$	5,491,568	$	83,465	1.54%
Benefits - All Departments		2,564,907		2,427,826		2,495,776		67,950	2.80%
Commmunity/Intergovernmental - Grant to Boys & Girls Club		40,000		40,000		85,000		45,000	112.50%
City Attorney - Professional Services		40,000		10,000		60,000		50,000	500.00%
Harvest Days - City Float		-		-		6,000		6,000	0.00%
Employee Services - Education Reimbursement		3,000		-		3,000		3,000	0.00%
Employee Services - Unemployment Insurance		1,500		1,500		5,775		4,275	285.00%
Administrative Services Admin - Education & Travel		4,500		4,500		3,000		(1,500)	-33.33%
Building Inspections - Subscriptions & Membership		200		200		750		550	275.00%
Building Inspections - Education & Travel		5,000		5,000		10,000		5,000	100.00%
Total Expenditure Changes	$	8,192,053	$	7,897,129	$	8,160,869	$	263,740	3.34%
TOTAL Approved EXPENDITURES	**$**	**30,056,661**	**$**	**23,915,355**	**$**	**24,179,095**	**$**	**263,740**	**1.10%**

Fund 51 - Water Fund									
Account Description		FY2026 Amended		FY2027 Tentative		FY2027 Approved		Difference	Percent Change
TOTAL Approved REVENUES	**$**	**8,519,391**	**$**	**8,519,391**	**$**	**8,519,391**	**$**	**-**	**0.00%**
Expenditures:									
Salaries	$	804,494	$	916,269	$	922,034	$	5,765	0.63%
Benefits		476,563		482,976		482,309		(667)	-0.14%
Total Expenditure Changes	$	1,281,057	$	1,399,245	$	1,404,343	$	5,098	0.36%
TOTAL Approved EXPENDITURES	**$**	**13,240,578**	**$**	**8,369,001**	**$**	**8,374,099**	**$**	**5,098**	**0.06%**

Fund 52 - Sewer Fund									
Account Description		FY2026 Amended		FY2027 Tentative		FY2027 Approved		Difference	Percent Change
TOTAL Approved REVENUES	**$**	**4,351,256**	**$**	**4,351,256**	**$**	**4,351,256**	**$**	**-**	**0.00%**
Expenditures:									
Salaries	$	522,254	$	611,592	$	610,744	$	(848)	-0.14%
Benefits		305,900		337,858		336,661		(1,197)	-0.35%
Total Expenditure Changes	$	828,154	$	949,450	$	947,405		(2,045)	-0.22%
TOTAL Approved EXPENDITURES	**$**	**6,909,066**	**$**	**4,112,160**	**$**	**4,110,115**	**$**	**(2,045)**	**-0.05%**

Changes Since Tentative

Fund 54 - Storm Water Fund									
Account Description		**FY2026 Amended**		**FY2027 Tentative**		**FY2027 Approved**		**Difference**	**Percent Change**
TOTAL Approved REVENUES	**$**	**2,333,332**	**$**	**2,530,861**	**$**	**2,530,861**	**$**	**-**	**0.00%**
Expenditures:									
Salaries	$	667,192	$	589,996	$	589,502	$	(494)	-0.08%
Benefits		654,755		306,224		304,983		(1,241)	-0.41%
Total Expenditure Changes	$	1,321,947	$	896,220	$	894,485	$	(1,735)	-0.19%
TOTAL Approved EXPENDITURES	**$**	**2,318,428**	**$**	**2,530,861**	**$**	**2,529,126**	**$**	**(1,735)**	**-0.07%**

Fund 55 - Streetlighting Fund									
Account Description		**FY2026 Amended**		**FY2027 Tentative**		**FY2027 Approved**		**Difference**	**Percent Change**
TOTAL Approved REVENUES	**$**	**424,263**	**$**	**434,263**	**$**	**434,263**	**$**	**-**	**0.00%**
Expenditures:									
Salaries	$	12,549	$	45,325	$	44,442	$	(883)	-1.95%
Benefits		6,986		20,932		20,322		(610)	-2.91%
Total Expenditure Changes	$	19,535	$	66,257	$	64,764	$	(1,493)	-2.25%
TOTAL Approved EXPENDITURES	**$**	**387,872**	**$**	**349,545**	**$**	**348,052**	**$**	**(1,493)**	**-0.43%**

Fund 57 - Sanitation Fund									
Account Description		**FY2026 Amended**		**FY2027 Tentative**		**FY2027 Approved**		**Difference**	**Percent Change**
TOTAL Approved REVENUES	**$**	**1,612,625**	**$**	**1,612,625**	**$**	**1,612,625**	**$**	**-**	**0.00%**
Expenditures:									
Salaries	$	16,618	$	39,309	$	38,397	$	(912)	-2.32%
Benefits		8,267		19,360		19,012		(348)	-1.80%
Total Expenditure Changes	$	24,885	$	58,669	$	57,409	$	(1,260)	-2.15%
TOTAL Approved EXPENDITURES	**$**	**1,615,314**	**$**	**1,612,625**	**$**	**1,612,508**	**$**	**(117)**	**-0.01%**

Fund 62 - Fleet Fund									
Account Description		**FY2026 Amended**		**FY2027 Tentative**		**FY2027 Approved**		**Difference**	**Percent Change**
TOTAL Approved REVENUES	**$**	**1,262,223**	**$**	**1,912,477**	**$**	**1,912,477**	**$**	**-**	**0.00%**
Expenditures:									
Salaries	$	146,633	$	181,770	$	181,535	$	(235)	-0.13%
Benefits		70,444		86,170		85,028		(1,142)	-1.33%
Total Expenditure Changes	$	217,077	$	267,940	$	266,563	$	(1,377)	-0.51%
TOTAL Approved EXPENDITURES	**$**	**2,811,602**	**$**	**2,160,303**	**$**	**2,158,926**	**$**	**(1,377)**	**-0.06%**

Fund 63 - Information Technology Fund									
Account Description		**FY2026 Amended**		**FY2027 Tentative**		**FY2027 Approved**		**Difference**	**Percent Change**
TOTAL Approved REVENUES	**$**	**557,078**	**$**	**397,586**	**$**	**397,586**	**$**	**-**	**0.00%**
Expenditures:									
Salaries	$	52,477	$	135,677	$	139,406	$	3,729	2.75%
Benefits		13,541		35,548		31,799		(3,749)	-10.55%
Total Expenditure Changes	$	66,018	$	171,225	$	171,205	$	(20)	-0.01%
TOTAL Approved EXPENDITURES	**$**	**597,579**	**$**	**397,586**	**$**	**397,566**	**$**	**(20)**	**-0.01%**

General Fund Budgets

General Fund Summary

General Fund Summary - FY2027 Approved Budget	Actual FY2024	Actual FY2025	Amended FY2026	Approved FY2027	Difference	Percent Change
Revenues:						
Taxes	17,989,546	18,470,638	18,420,481	18,481,196	60,715	0.3%
Licenses and Permits	696,558	1,406,639	951,670	871,938	(79,732)	-8.4%
Intergovernmental Revenue	4,559,142	5,334,366	4,427,834	1,442,690	(2,985,144)	-67.4%
Charges for Services	2,260,039	2,872,092	2,401,763	2,312,261	(89,502)	-3.7%
Fines and Forfeitures	925,760	812,857	825,000	680,500	(144,500)	-17.5%
Miscellaneous Revenue	376,523	294,495	188,935	188,935	-	0.0%
Use of Fund Balance	-	-	(8,072,773)	201,575	8,274,348	-102.5%
TOTAL REVENUES	**$ 26,807,568**	**$ 29,191,087**	**$ 19,142,910**	**$ 24,179,095**	**$ 5,036,185**	**26.3%**
Expenditures:						
Mayor and City Council	365,800	365,683	366,918	398,217	31,299	8.5%
Administration	940,813	1,045,239	1,148,320	989,380	(158,940)	-13.8%
Non-Departmental	155,496	120,515	150,538	147,410	(3,128)	-2.1%
Community & Intergovernmental Relations	224,479	416,950	235,826	275,187	39,361	16.7%
Public Safety	12,369,666	14,149,738	-	-	-	0.0%
City Attorney	877,903	980,097	1,055,158	1,156,507	101,349	9.6%
Communications	223,459	234,196	266,402	218,970	(47,432)	-17.8%
Harvest days	95,127	109,749	100,000	106,000	6,000	6.0%
Human Resources	150,580	150,775	156,483	325,829	169,346	108.2%
Employee services	41,592	43,149	47,800	50,750	2,950	6.2%
Grants	12,501	12,502	-	-	-	0.0%
City Recorder	410,962	352,326	413,201	306,231	(106,970)	-25.9%
Total Administration	**$ 15,868,378**	**$ 17,980,919**	**$ 3,940,646**	**$ 3,974,481**	**$ 33,835**	**0.9%**
Adminstrative Services						
Administrative Services	207,309	217,089	239,469	253,744	14,275	6.0%
Finance	422,252	432,303	406,610	336,633	(69,977)	-17.2%
Justice Court	1,048,500	1,068,812	1,157,162	1,217,657	60,495	5.2%
Information Technology	794,048	806,285	903,793	827,557	(76,236)	-8.4%
Total Adminitrative Services	**$ 2,472,109**	**$ 2,524,489**	**$ 2,707,034**	**$ 2,635,591**	**$ (71,443)**	**-2.6%**
Public Works						
Public Works Administration	375,767	457,851	437,181	270,682	(166,499)	-38.1%
Facilities	751,948	820,051	883,351	857,522	(25,829)	-2.9%
Streets	1,016,274	960,450	1,134,860	1,263,726	128,866	11.4%
Parks	794,745	802,340	933,903	946,366	12,463	1.3%
Total Public Works	**$ 2,938,734**	**$ 3,040,692**	**$ 3,389,295**	**$ 3,338,296**	**$ (50,999)**	**-1.5%**
Community Development						
Community Development Admin	618,871	558,849	536,072	371,524	(164,548)	-30.7%
Engineering	179,550	198,468	189,947	159,653	(30,294)	-15.9%
Planning	415,173	437,220	471,886	482,453	10,567	2.2%
Code Enforcement	582	1,497	3,191	-	(3,191)	-100.0%
Building Inspection	161,778	430,843	741,671	714,708	(26,963)	-3.6%
Total Community Development	**1,375,954**	**1,626,877**	**1,942,767**	**1,728,338**	**(214,429)**	**-11.0%**
Transfers Out	4,127,145	5,506,195	19,503,269	12,502,389	(7,000,880)	-35.9%
TOTAL EXPENDITURES	**$ 26,782,320**	**$ 30,679,172**	**$ 31,483,011**	**$ 24,179,095**	**$ (7,303,916)**	**-23.2%**

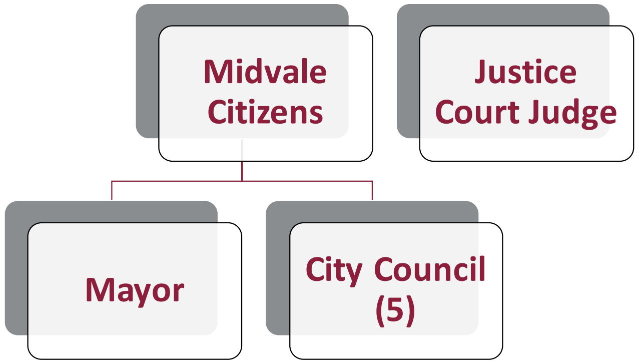
General Fund Financing Sources

General Fund Financing Sources	Actual FY2024	Actual FY2025	Amended FY2026	Approved FY2027	Difference	Percent Change
Taxes:						
Property tax	3,118,864	3,504,944	3,491,094	3,549,172	58,078	1.7%
Delinquent/surplus prop tax	42,356	50,486	40,000	40,000	-	0.0%
Sales tax	11,479,115	11,627,600	11,344,071	11,655,341	311,270	2.7%
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**	**$ 18,420,481**	**$ 18,481,196**	**$ 60,715**	**0.3%**
Licenses and Permits:						
Business licenses	347,003	336,351	345,000	326,000	(19,000)	-5.5%
Building permits	307,109	1,023,812	556,670	495,938	(60,732)	-10.9%
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**	**$ 951,670**	**$ 871,938**	**$ (79,732)**	**-8.4%**
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	1,134,860	1,263,726	128,866	11.4%
Liquor funds allocation	56,041	72,121	72,000	78,964	6,964	9.7%
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**	**$ 4,427,834**	**$ 1,442,690**	**$ (2,985,144)**	**-67.4%**
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	185,000	215,000	30,000	16.2%
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**	**$ 2,401,763**	**$ 2,312,261**	**$ (89,502)**	**-3.7%**

General Fund Financing Sources

General Fund Financing Sources	Actual FY2024	Actual FY2025	Amended FY2026	Approved FY2027	Difference	Percent Change
Fines and Forfeitures:						
Fines and forfeitures	830,674	727,731	763,000	620,000	(143,000)	-18.7%
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**	**$ 680,500**	**$ (144,500)**	**-17.5%**
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	**$ -**	**$ -**	**$ (8,072,773)**	**$ 201,575**	**$ 8,274,348**	**-102.5%**
TOTAL GENERAL FUND FINANCING SOURCES	**$ 26,807,568**	**$ 29,191,087**	**$ 19,142,910**	**$ 24,179,095**	**$ 5,036,185**	**26.3%**

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	Approved FY2027	Difference	Percent Change
Personnel						
Salaries [1]	177,513	182,951	196,127	202,309	6,182	3.2%
Benefits[2]	165,436	123,010	119,497	126,773	7,276	6.1%
Car Allowance	4,800	4,615	4,800	4,800	-	0.0%
Total Personnel	**347,749**	**310,576**	**320,424**	**333,882**	**13,458**	**4.2%**
Operating						
Education and Travel	2,823	1,287	5,000	3,000	(2,000)	-40.0%
IT Operations (Interfund)[3]	-	-	-	14,882	14,882	0.0%
IT Equipment (Interfund)[3]	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[4]	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**	**$ 366,918**	**$ 398,217**	**$ 31,299**	**8.5%**

AT A GLANCE:

TOTAL BUDGET: $398,217 | ELECTED OFFICIALS: 6.00

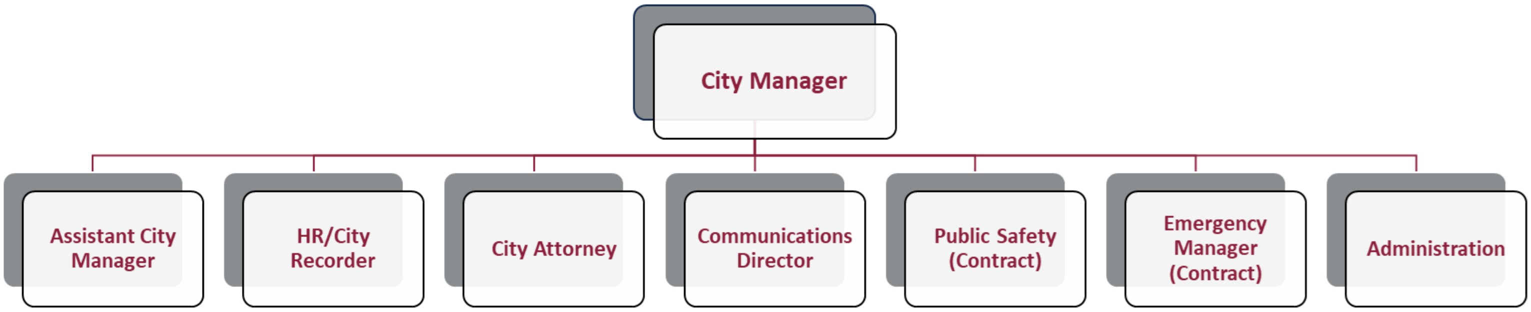
Budget Footnotes

1. FY2027 COLA (3.5%)
2. Adding Retirement Actuals; FY2027 Benefit Increases
3. Splitting of IT operation and equipment charges, pausing equipment charges for FY2027
4. One-Time Payment to Community Clean Energy Program

Staffing

Position	FY2024	FY2025	FY2025	Approved 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	Approved FY2027	Difference	Percent Change
Personnel						
Salaries[1]	519,349	624,136	689,938	583,963	(105,975)	-15.4%
Benefits[1]	232,301	259,078	287,653	234,409	(53,244)	-18.5%
Car Allowance	9,000	9,000	9,000	9,000	-	0.0%
Total Personnel	**760,650**	**892,214**	**986,591**	**827,372**	**(159,219)**	**-16.1%**
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**	**$ 989,380**	**$ (158,940)**	**-13.8%**

AT A GLANCE:

TOTAL BUDGET: $989,380 | FULL-TIME EQUIVALENT EMPLOYEES: 4.70

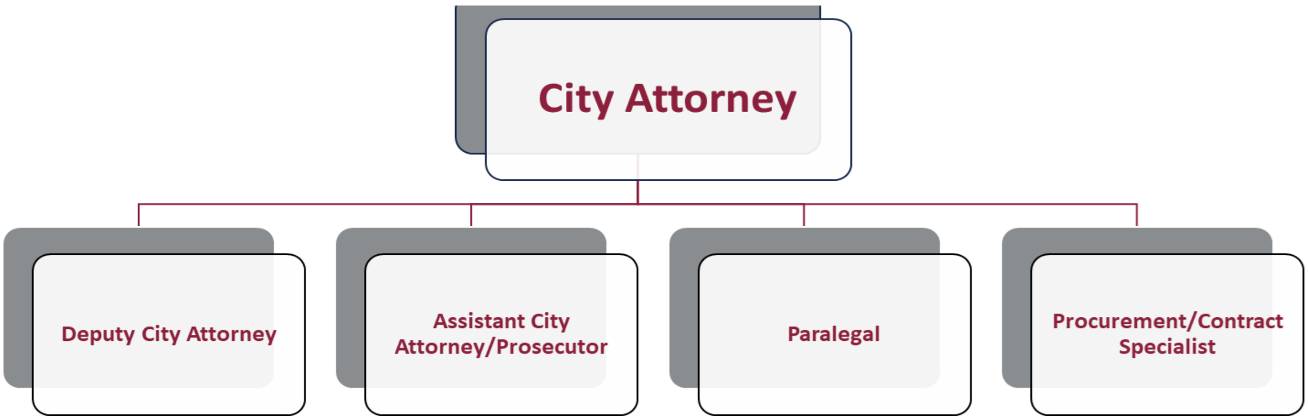
Budget Footnotes

1. FY2027 COLA (3.5%), Merit (1%), and Targeted Mid-Point & 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	Approved 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	-	-	-	0.80
Coalition Coordinator	1.00	1.00	1.00	1.00
Events Coordinator	-	-	0.30	0.30
TOTAL ADMINISTRATION	**5.50**	**5.50**	**5.80**	**4.50**



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	Approved FY2027	Difference	Percent Change
Personnel						
Salaries[1]	504,447	518,338	638,247	699,964	61,717	9.7%
Overtime	283	-	500	-	(500)	-100.0%
Benefit[1]	248,823	209,806	239,358	258,766	19,408	8.1%
Car Allowance	5,769	5,330	6,000	6,000	-	0.0%
Total Personnel	**759,322**	**733,474**	**884,105**	**964,730**	**80,625**	**9.1%**
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	60,000	20,000	50.0%
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**	**191,777**	**20,724**	**12.1%**
TOTAL EXPENDITURES	**$ 877,903**	**$ 980,097**	**$ 1,055,158**	**$ 1,156,507**	**$ 101,349**	**9.6%**

AT A GLANCE:

TOTAL BUDGET: $1,156,507 | FULL-TIME EQUIVALENT EMPLOYEES: 5.33

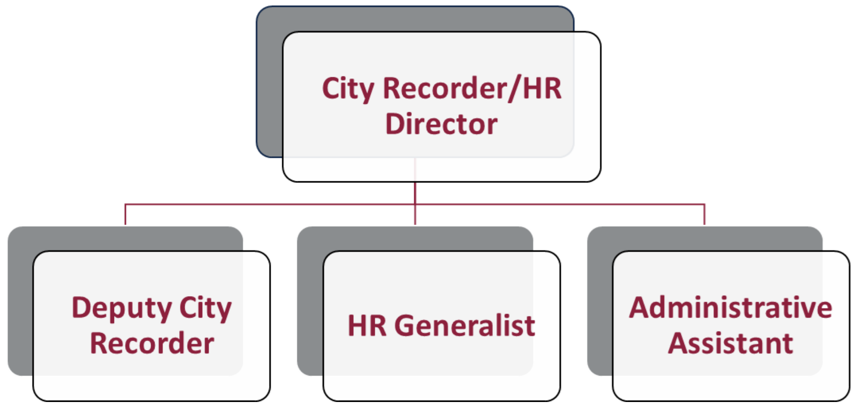
Budget Footnotes

1. FY2027 COLA (3.5%), Merit (1%), and Targeted Mid-Point & Market Salary Adjustments; FY2027 Benefit Increases; Salary Allocation Updates
2. Splitting of IT operation and equipment charges, pausing equipment charges for FY2027
3. $50,000 One-Time Retirement Services Contract

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	Approved 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	Approved FY2027	Difference	Percent Change
Personnel						
Salaries[1]	251,139	248,382	258,031	208,774	(49,257)	-19.1%
Overtime	101	-	200	-	(200)	-100.0%
Benefits[1]	84,157	74,519	76,936	62,579	(14,357)	-18.7%
Car Allowance	3,000	3,000	3,000	3,000	-	0.0%
Total Personnel	**338,397**	**325,901**	**338,167**	**274,353**	**(63,814)**	**-18.9%**
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**	**$ 413,201**	**$ 306,231**	**$ (106,970)**	**-25.9%**

AT A GLANCE:

TOTAL BUDGET: $306,231 | FULL-TIME EQUIVALENT EMPLOYEES: 2.00

Budget Footnotes

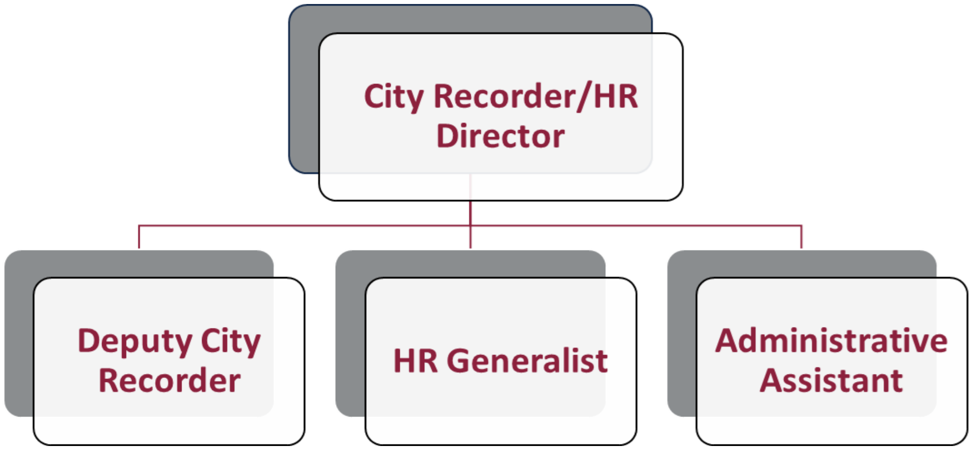
1. FY2027 COLA (3.5%), Merit (1%), and Targeted Mid-Point & Market Salary Adjustments; FY2027 Benefit Increases; Salary Allocation Updates
2. Splitting of IT operation and equipment charges, pausing equipment charges for FY2027

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	Approved 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	Approved FY2027	Difference	Percent Change
Personnel						
Salaries[1]	93,586	81,600	84,769	210,863	126,094	148.8%
Overtime	84	-	500	-	(500)	-100.0%
Benefits[1]	41,896	48,588	49,654	92,560	42,906	86.4%
Total Personnel	**135,566**	**130,188**	**134,923**	**303,423**	**168,500**	**124.9%**
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**	**$ 325,829**	**$ 169,346**	**108.2%**

AT A GLANCE:

TOTAL BUDGET: $325,829 | FULL-TIME EQUIVALENT EMPLOYEES: 2.00

Budget Footnotes

1. FY2027 COLA (3.5%), Merit (1%), and Targeted Mid-Point & 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	Approved 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

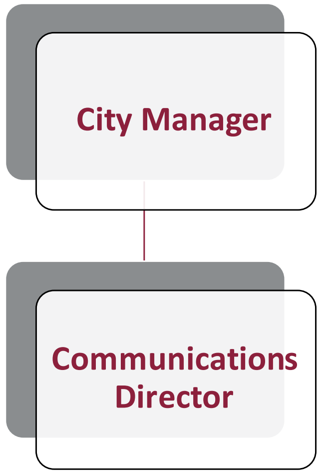
Employee Services	Actual FY2024	Actual FY2025	Amended FY2026	Approved FY2027	Difference	Percent Change
Operating						
Employee Assistance Program[1]	4,000	4,000	4,000	4,300	300	7.5%
Flex Spending Plan Admin Fee[1]	1,676	1,610	2,100	2,375	275	13.1%
Drug Screening Services	3,903	3,186	3,500	3,500	-	0.0%
Education Reimbursement Program	3,914	1,807	3,000	3,000	-	0.0%
Unemployment Insurance[2]	1,490	-	3,500	5,775	2,275	65.0%
Miscellaneous Supplies	135	549	500	500	-	0.0%
Miscellaneous Services	-	40	1,000	1,000	-	0.0%
Employee Association	22,810	21,507	21,000	21,000	-	0.0%
Employee Recognition Program[1]	3,300	2,600	2,000	2,100	100	5.0%
Safety Award Program	6,410	6,293	7,200	7,200	-	0.0%
TOTAL EXPENDITURES	**$ 47,638**	**$ 41,592**	**$ 47,800**	**$ 50,750**	**$ 2,950**	**-94.2%**

Budget Footnotes

1. Cost Increases
2. Known Unemplyoment Claim

AT A GLANCE:

TOTAL BUDGET: $50,750 | FULL-TIME EQUIVALENT EMPLOYEES: 0.00



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	Approved FY2027	Difference	Percent Change
Personnel						
Salaries[1]	103,629	108,383	121,568	89,821	(31,747)	-26.1%
Benefits[1]	54,101	54,962	59,656	42,047	(17,609)	-29.5%
Car Allowance	3,000	3,000	3,000	3,000	-	0.0%
Total Personnel	**160,730**	**166,345**	**184,224**	**134,868**	**(49,356)**	**-26.8%**
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**	**$ 218,970**	**$ (47,432)**	**-17.8%**

AT A GLANCE:

TOTAL BUDGET: $218,970 | FULL-TIME EQUIVALENT EMPLOYEES: 0.70

Budget Footnotes

1. FY2027 COLA (3.5%), Merit (1%), and Targeted Mid-Point & 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	Approved 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	Approved 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[1]	6,000	12,000	-	6,000	6,000	0.0%
TOTAL EXPENDITURES	**$ 95,127**	**$ 109,749**	**$ 100,000**	**$ 106,000**	**$ 6,000**	**6.0%**

Budget Footnotes

1. Float Rehabilitation

AT A GLANCE:

TOTAL BUDGET: $106,000 | 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	Approved FY2027	Difference	Percent Change
Personnel						
Salaries[1]	38,264	39,812	41,332	42,911	1,579	3.8%
Benefits[1]	9,322	8,962	9,414	9,182	(232)	-2.5%
Total Personnel	**47,586**	**48,774**	**50,746**	**52,093**	**1,347**	**2.7%**
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[4]	40,000	40,000	40,000	85,000	45,000	112.5%
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**	**217,312**	**38,014**	**21.2%**
Capital						
Fleet Vehicle Replacement (Interfund)	5,782	5,782	5,782	5,782	-	0.0%
TOTAL EXPENDITURES	**$ 224,469**	**$ 416,950**	**$ 235,826**	**$ 275,187**	**$ 39,361**	**16.7%**

AT A GLANCE:

TOTAL BUDGET: $275,187 | FULL-TIME EQUIVALENT EMPLOYEES: 0.75

Budget Footnotes

1. FY2027 COLA (3.5%), Merit (1%), and Targeted Mid-Point & 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
4. One-Time Grant Expansion

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	Approved 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	Approved 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	Approved FY2027	Difference	Percent Change
Transfer to Capital Projects	1,978,309	3,700,000	4,000,000	-	(4,000,000)	-100.0%
Transfer to Public Safety Fund[1]	-	-	13,748,575	10,748,122	(3,000,453)	-21.8%
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**	**$ 19,503,269**	**$ 12,502,389**	**$ (7,000,880)**	**-35.9%**

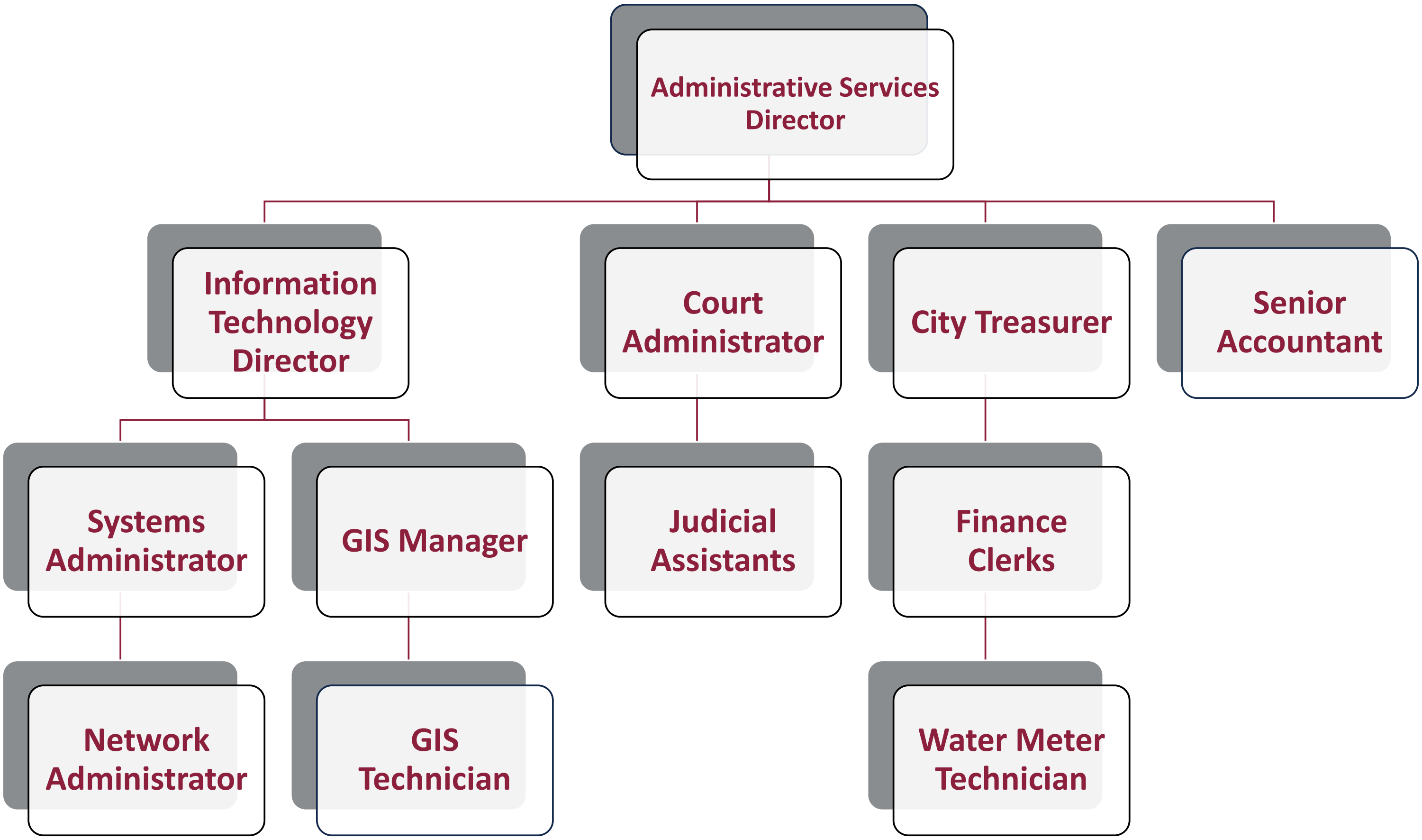
Budget Footnotes

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: $253,744| FULL-TIME EQUIVALENT EMPLOYEES: 1.00

Administrative Services - Administration

Budget

Administrative Services - Administration	Actual FY2024	Actual FY2025	Amended FY2026	Approved FY2027	Difference	Percent Change
Personnel						
Salaries[1]	144,485	151,088	163,219	178,870	15,651	9.6%
Benefits[1]	56,675	58,910	61,970	62,836	866	1.4%
Car Allowance	3,000	3,000	3,000	3,000	-	0.0%
Total Personnel	**204,160**	**212,998**	**228,189**	**244,706**	**16,517**	**7.2%**
Operating						
Subscriptions and Memberships	51	25	400	400	-	0.0%
Education and Travel	600	1,289	4,500	3,000	(1,500)	-33.3%
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**	**9,038**	**(2,242)**	**-19.9%**
TOTAL EXPENDITURES	**$ 207,309**	**$ 217,089**	**$ 239,469**	**$ 253,744**	**$ 14,275**	**6.0%**

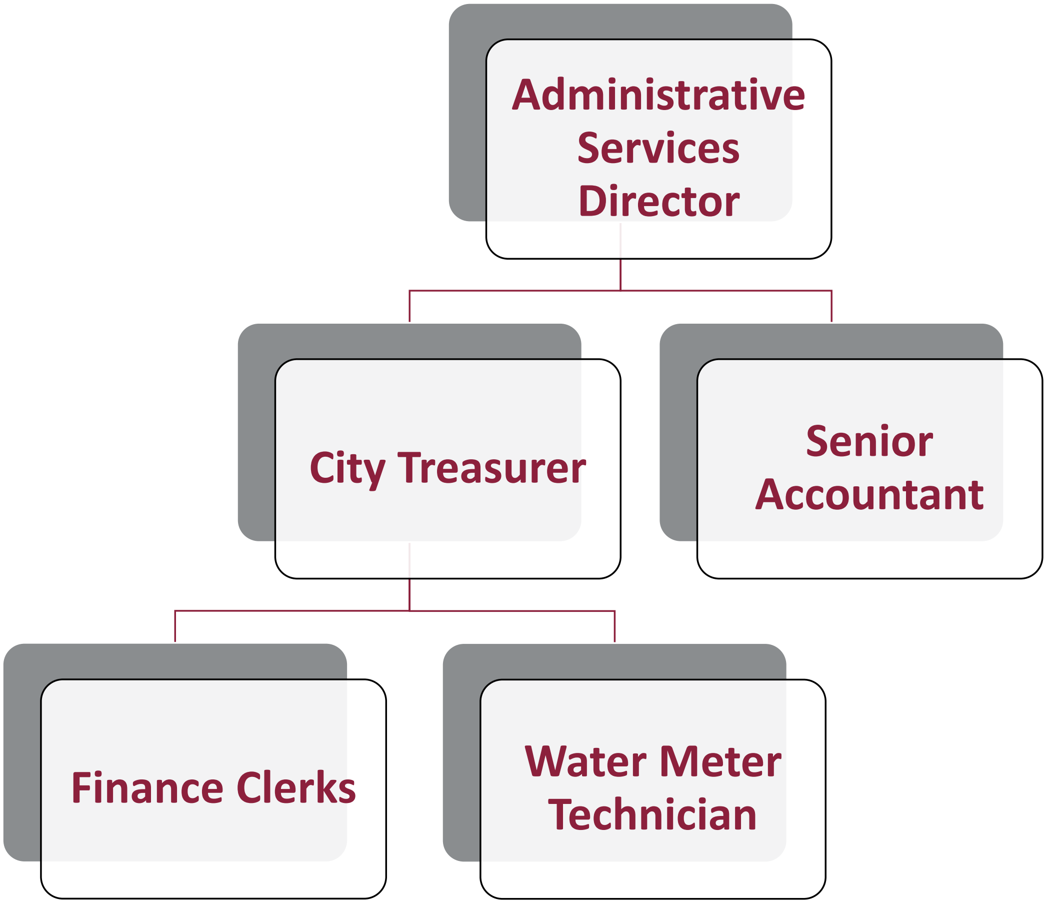
Budget Footnotes

1. FY2027 COLA (3.5%), Merit (1%), and Targeted Mid-Point & 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	Approved FY2027
Administrative Services Director	1.00	1.00	1.00	1.00
TOTAL ADMINISTRATIVE SERVICES ADMIN	**1.00**	**1.00**	**1.00**	**1.00**



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: $336,633| FULL-TIME EQUIVALENT EMPLOYEES: 2.15

Administrative Services - Finance

Budget

Administrative Services - Finance	Actual FY2024	Actual FY2025	Amended FY2026	Approved FY2027	Difference	Percent Change
Personnel						
Salaries[1]	255,323	231,404	221,358	192,256	(29,102)	-13.1%
Benefits[1]	123,455	149,061	125,814	102,423	(23,391)	-18.6%
Uniforms	794	413	675	675	-	0.0%
Total Personnel	**379,572**	**380,878**	**347,847**	**295,354**	**(52,493)**	**-15.1%**
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**	**$ 406,610**	**$ 336,633**	**$ (69,977)**	**-17.2%**

Budget Footnotes

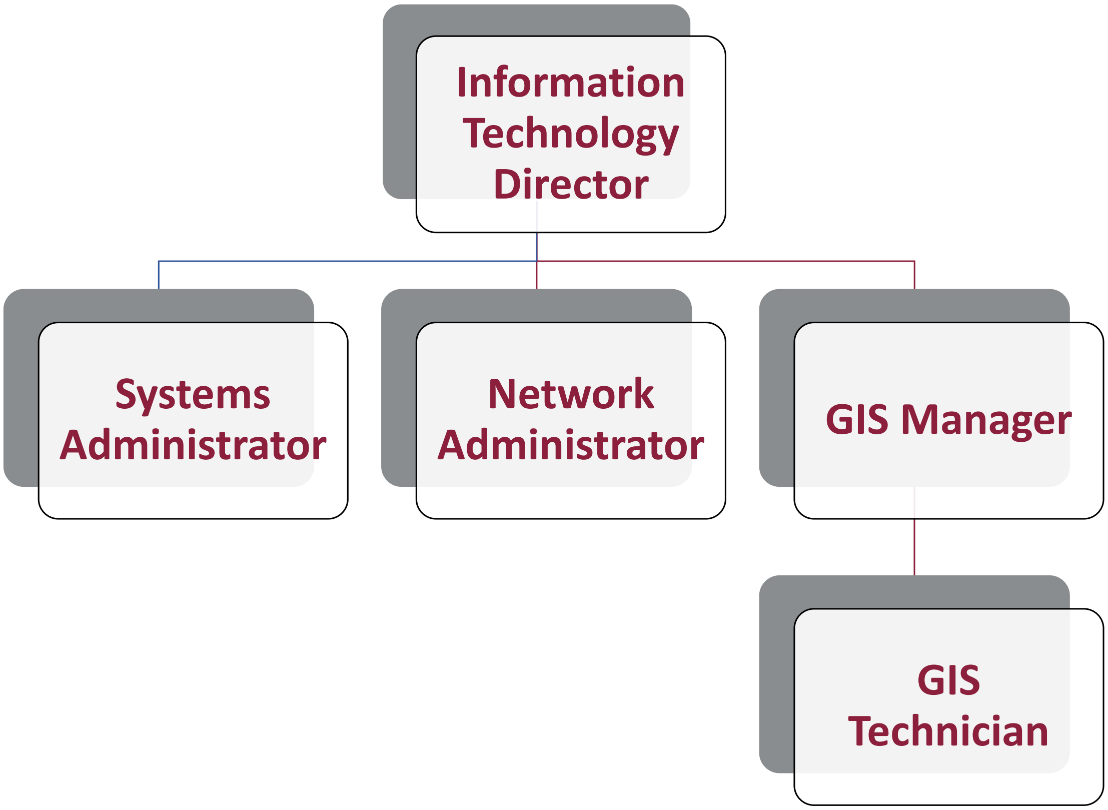
1. FY2027 COLA (3.5%), Merit (1%), and Targeted Mid-Point & Market Salary Adjustments; FY2027 Benefit Increases; Salary Allocation Updates
2. Splitting of IT operation and equipment charges, pausing equipment charges for FY2027

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	Approved 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: $827,557 | FULL-TIME EQUIVALENT EMPLOYEES: 2.90

Administrative Services - Information Technology

Budget

Administrative Services - Information Technology	Actual FY2024	Actual FY2025	Amended FY2026	Approved FY2027	Difference	Percent Change
Personnel						
Salaries[1]	320,661	337,884	359,581	330,568	(29,013)	-8.1%
Benefits[1]	142,534	148,621	156,506	127,290	(29,216)	-18.7%
Car Allowance	3,000	3,000	3,000	3,000	-	0.0%
Total Personnel	**466,195**	**489,505**	**519,087**	**460,858**	**(58,229)**	-11.2%
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**	**$ 827,557**	**$ (76,236)**	-8.4%

Budget Footnotes

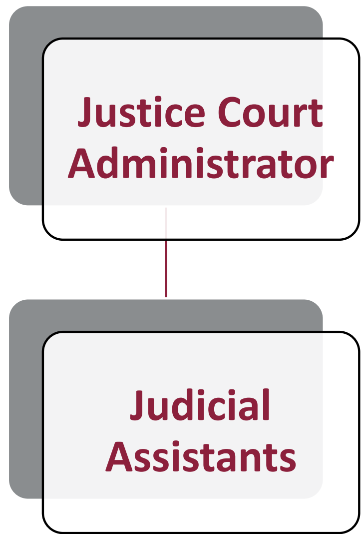
1. FY2027 COLA (3.5%), Merit (1%), and Targeted Mid-Point & Market Salary Adjustments; FY2027 Benefit Increases; Salary Allocation Updates
2. Splitting of IT operation and equipment charges, pausing equipment charges for FY2027

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	Approved FY2027
Information Technology Director	1.00	1.00	1.00	0.80
Systems Administrator	1.00	1.00	1.00	0.70
Network Admimistrator	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: $1,217,657 | FULL-TIME EQUIVALENT EMPLOYEES: 9.00

Administrative Services - Justice Court

Budget

Administrative Services - Justice Court	Actual FY2024	Actual FY2025	Amended FY2026	Approved FY2027	Difference	Percent Change
Personnel						
Salaries[1]	594,311	613,770	678,533	714,242	35,709	5.3%
Overtime	-	203	100	100	-	0.0%
Part-Time Wages	13,408	13,362	-	-	-	0.0%
Benefits[1]	314,149	315,253	318,040	353,242	35,202	11.1%
Car Allowance	3,000	3,000	3,000	3,000	-	0.0%
Total Personnel	**924,868**	**945,588**	**999,673**	**1,070,584**	**70,911**	**7.1%**
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**	**$ 1,217,657**	**$ 60,495**	**5.2%**

Budget Footnotes

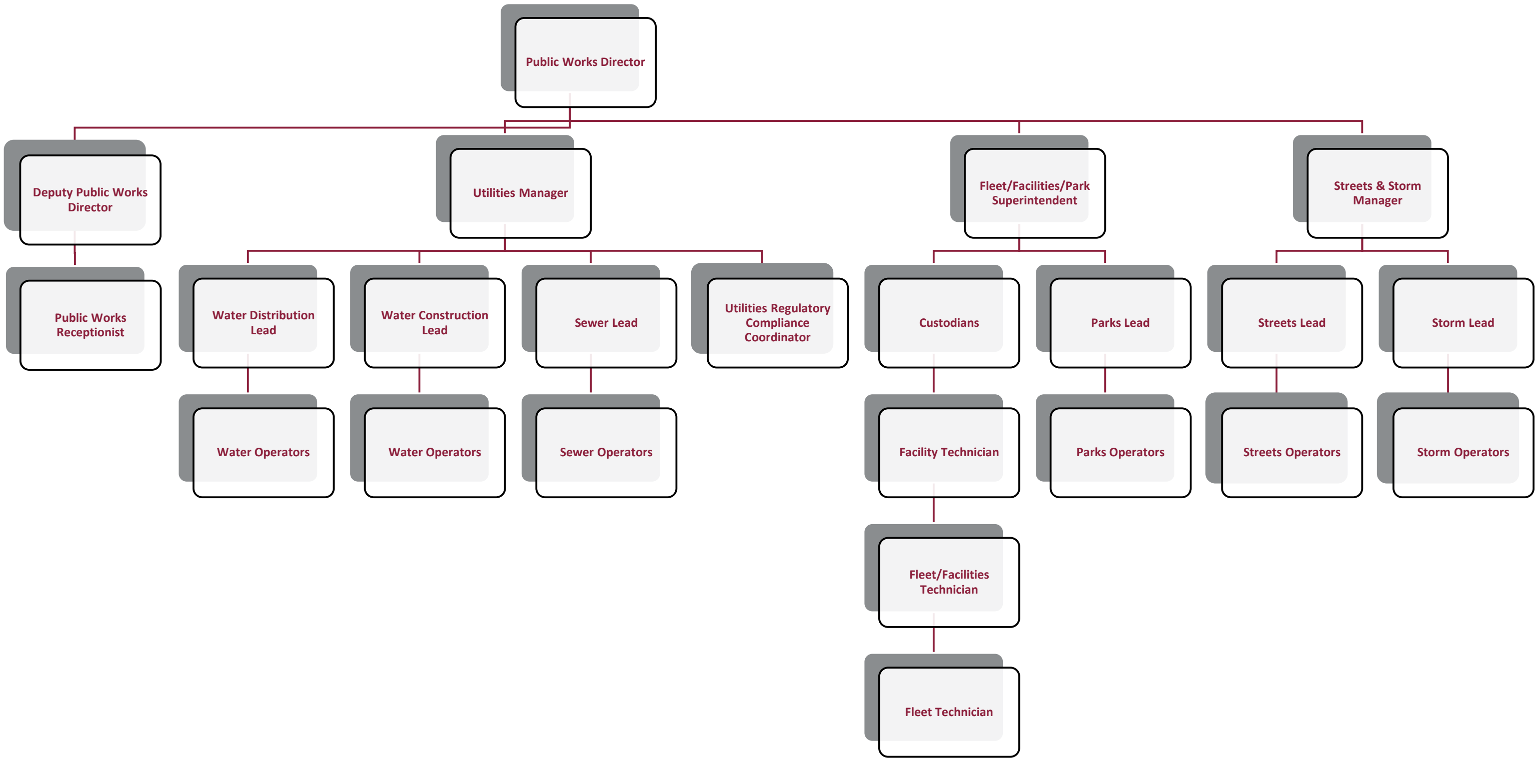
1. FY2027 COLA (3.5%), Merit (1%), and Targeted Mid-Point & Market Salary Adjustments; FY2027 Benefit Increases; Salary Allocation Updates
2. Splitting of IT operation and equipment charges, pausing equipment charges for FY2027

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	Approved 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: $270,682 | FULL-TIME EQUIVALENT EMPLOYEES: 1.30

Public Works - Administration

Budget

Public Works Administration	Actual FY2024	Actual FY2025	Amended FY2026	Approved FY2027	Difference	Percent Change
Personnel						
Salaries[1]	224,046	240,980	269,510	132,454	(137,056)	-50.9%
Overtime	585	-	300	-	(300)	-100.0%
Benefits[1]	126,416	119,728	125,942	64,175	(61,767)	-49.0%
Total Personnel	**351,047**	**360,708**	**395,752**	**196,629**	**(199,123)**	**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**	**$ 437,181**	**$ 270,682**	**$ (166,499)**	**0.0%**

Budget Footnotes

1. FY2027 COLA (3.5%), Merit (1%), and Targeted Mid-Point & 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	Approved 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: $1,263,726 | FULL-TIME EQUIVALENT EMPLOYEES: 6.25

Public Works - Streets

Budget

Streets	Actual FY2024	Actual FY2025	Amended FY2026	Approved FY2027	Difference	Percent Change
Personnel						
Salaries[1]	295,426	320,138	347,521	454,175	106,654	30.7%
Overtime	7,721	9,902	10,900	10,900	-	0.0%
Benefits[1]	194,844	194,394	204,205	248,064	43,859	21.5%
Uniform Allowance	3,357	3,234	4,150	3,150	(1,000)	-24.1%
Total Personnel	**501,348**	**527,668**	**566,776**	**716,289**	**149,513**	**26.4%**
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**	**$ 1,263,726**	**$ 128,866**	**11.4%**

Budget Footnotes

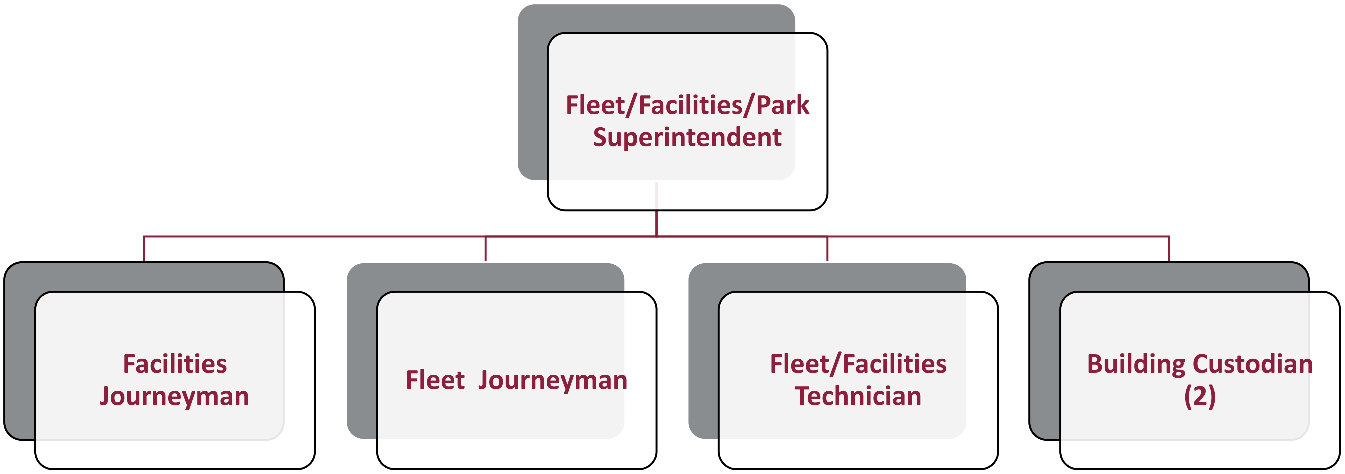
1. FY2027 COLA (3.5%), Merit (1%), and Targeted Mid-Point & Market Salary Adjustments; FY2027 Benefit Increases; Salary Allocation Updates
2. Splitting of IT operation and equipment charges, pausing equipment charges for FY2027
3. Funding 10-year city-wide replacement schedule

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	Approved 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: $857,522 | FULL-TIME EQUIVALENT EMPLOYEES: 3.60

Public Works - Facilities

Budget

Facilities	Actual FY2024	Actual FY2025	Amended FY2026	Approved FY2027	Difference	Percent Change
Personnel						
Salaries[1]	232,408	257,251	247,850	236,618	(11,232)	-4.5%
Overtime	678	668	1,200	1,200	-	0.0%
Benefits[1]	143,313	149,789	147,200	139,097	(8,103)	-5.5%
Uniform Allowance	798	1,453	1,200	1,200	-	0.0%
Total Personnel	**377,197**	**409,161**	**397,450**	**378,115**	**(19,335)**	**-4.9%**
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**	**$ 883,351**	**$ 857,522**	**$ (25,829)**	**-2.9%**

Budget Footnotes

1. FY2027 COLA (3.5%), Merit (1%), and Targeted Mid-Point & Market Salary Adjustments; FY2027 Benefit Increases; Salary Allocation Updates
2. Splitting of IT operation and equipment charges, pausing equipment charges for FY2027

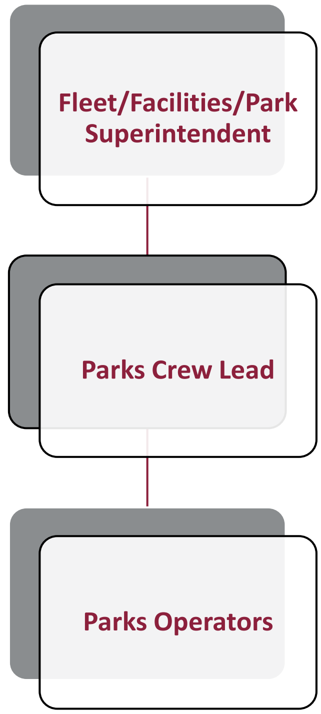
Public Works - Facilities

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	Approved 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: $946,366 | FULL-TIME EQUIVALENT EMPLOYEES: 4.30

Public Works - Parks and Cemetery

Budget

Parks and Cemetery	Actual FY2024	Actual FY2025	Amended FY2026	Approved FY2027	Difference	Percent Change
Personnel						
Salaries[1]	215,579	237,269	298,943	314,416	15,473	5.2%
Overtime	13,646	10,016	17,200	17,200	-	0.0%
Benefits[1]	124,862	129,325	145,073	146,493	1,420	1.0%
Uniform Allowance	2,090	2,508	2,650	2,650	-	0.0%
Total Personnel	**356,177**	**379,118**	**463,866**	**480,759**	**16,893**	**3.6%**
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 Maitenance	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**	**$ 946,366**	**$ 12,463**	**1.3%**

Budget Footnotes

1. FY2027 COLA (3.5%), Merit (1%), and Targeted Mid-Point & 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

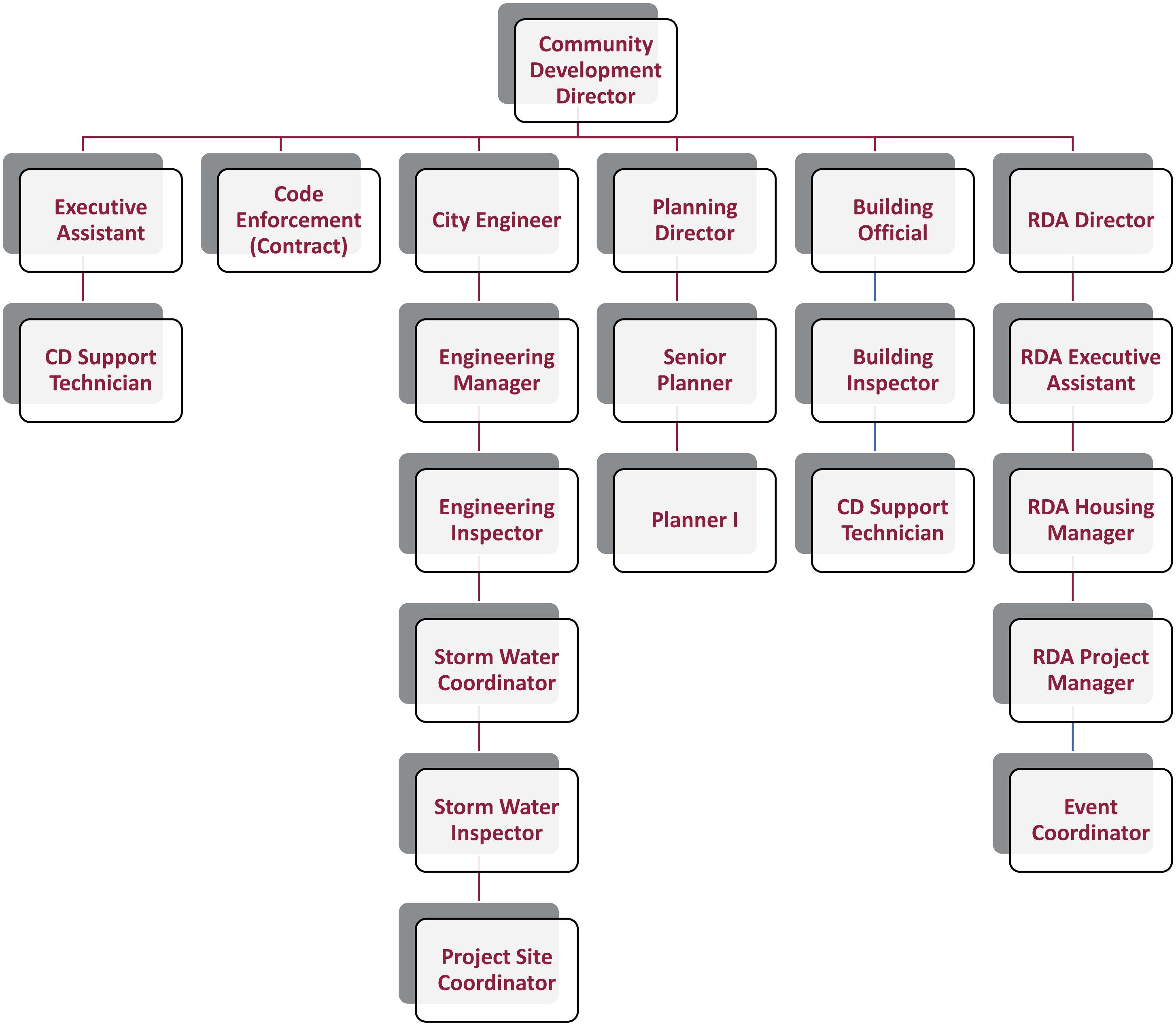
Public Works - Parks and Cemetery

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	Approved 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: $371,524 | FULL-TIME EQUIVALENT EMPLOYEES: 2.05

Community Development - Administration

Budget

Community Development Administration	Actual FY2024	Actual FY2025	Amended FY2026	Approved FY2027	Difference	Percent Change
Personnel						
Salaries[1]	380,625	340,088	309,843	221,321	(88,522)	-28.6%
Overtime	2,241	3,251	1,500	1,000	(500)	-33.3%
Benefits[1]	177,921	148,395	137,738	80,290	(57,448)	-41.7%
Car Allowance	3,000	3,000	3,000	3,000	-	0.0%
Total Personnel	**563,787**	**494,734**	**452,081**	**305,611**	**(146,470)**	**-32.4%**
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**	**$ 536,072**	**$ 371,524**	**$ (164,548)**	**-30.7%**

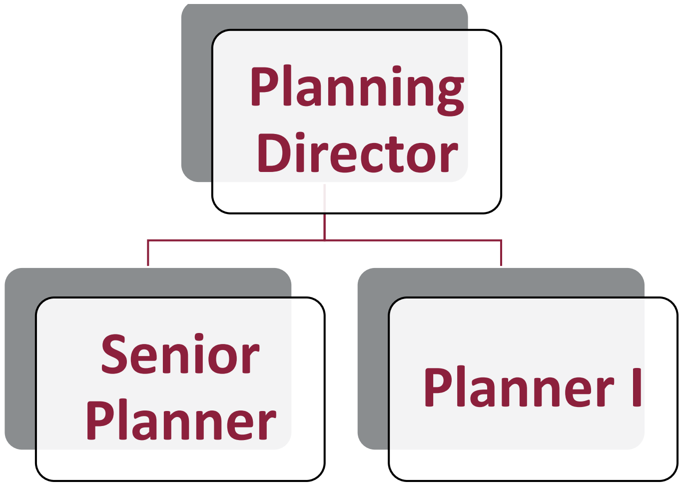
Budget Footnotes

1. FY2027 COLA (3.5%), Merit (1%), and Targeted Mid-Point & 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

Position	FY2024	FY2025	FY2026	Approved 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**



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	Approved FY2027	Difference	Percent Change
Personnel						
Salaries[1]	250,620	262,151	272,228	287,336	15,108	5.5%
Overtime	3,103	1,522	2,000	2,000	-	0.0%
Benefits[1]	137,591	145,545	157,957	162,065	4,108	2.6%
Total Personnel	**391,314**	**409,218**	**432,185**	**451,401**	**19,216**	**4.4%**
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**	**$ 482,453**	**$ 10,567**	**2.2%**

AT A GLANCE:

TOTAL BUDGET: $482,453 | FULL-TIME EQUIVALENT EMPLOYEES: 3.00

Budget Footnotes

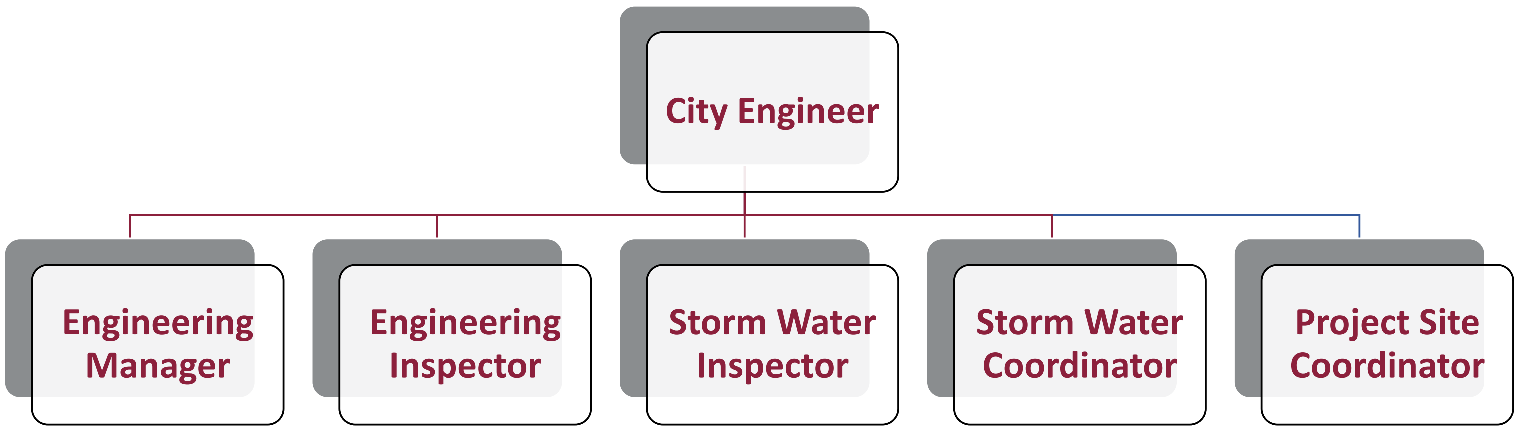
1. FY2027 COLA (3.5%), Merit (1%), and Targeted Mid-Point & Market Salary Adjustments; FY2027 Benefit Increases; Salary Allocation Updates
2. Splitting of IT operation and equipment charges, pausing equipment charges for FY2027

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	Approved 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	Approved FY2027	Difference	Percent Change
Personnel						
Salaries[1]	91,521	111,906	90,914	75,122	(15,792)	-17.4%
Benefits[1]	25,321	29,664	31,469	25,492	(5,977)	-19.0%
Uniform Allowance	3,215	3,068	3,500	3,500	-	0.0%
Total Personnel	**120,057**	**144,638**	**125,883**	**104,114**	**(21,769)**	**-17.3%**
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	18,997	4,735	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**	**45,096**	**(8,115)**	**-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**	**$ 159,653**	**$ (30,294)**	**-15.9%**

AT A GLANCE:

TOTAL BUDGET: $159,653 | FULL-TIME EQUIVALENT EMPLOYEES: 0.70

Community Development - Engineering

Budget Footnotes

1. FY2027 COLA (3.5%), Merit (1%), and Targeted Mid-Point & 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	Approved 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 Buiding 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: $714,708 | FULL-TIME EQUIVALENT EMPLOYEES: 3.45

Community Development - Building Inspections

Budget

Building Inspection	Actual FY2024	Actual FY2025	Amended FY2026	Approved FY2027	Difference	Percent Change
Personnel						
Salaries[1]	160	109,230	292,334	315,585	23,251	8.0%
Overtime	-	1,392	1,500	1,500	-	0.0%
Benefits[1]	(119)	60,708	152,675	157,993	5,318	3.5%
Total Personnel	**41**	**171,330**	**446,509**	**475,078**	**28,569**	**6.4%**
Operating						
Uniform allowance	-	251	1,200	1,200	-	0.0%
Subscriptions and memberships[2]	-	256	200	750	550	275.0%
Education & Travel[2]	-	FALSE	5,000	10,000	5,000	100.0%
Repairs, Maintenance, and Supplies	-	99	6,000	6,000	-	0.0%
IT Operations (Interfund)[3]	-	-	-	8,511	8,511	0.0%
IT Equipment (Interfund)[3]	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[2]	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**	**231,265**	**(34,897)**	**-13.1%**
Capital						
Fleet Vehicle Replacement (Interfund)	-	29,000	29,000	8,365	(20,635)	-71.2%
TOTAL EXPENDITURES	**$ 161,778**	**$ 426,881**	**$ 741,671**	**$ 714,708**	**$ (26,963)**	**-3.6%**

Budget Footnotes

1. FY2027 COLA (3.5%), Merit (1%), and Targeted Mid-Point & Market Salary Adjustments; FY2027 Benefit Increases; Salary Allocation Updates
2. Changes in operating costs for building department
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	Approved 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	Approved 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	Approved FY2027	Difference	Percent Change
Revenues:						
Property Tax[1]	-	-	940,561	1,026,828	86,267	0.0%
State Homeless Initiative[3]	-	-	-	3,174,596	3,174,596	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	-	-	13,748,575	10,748,122	(3,000,453)	-21.8%
TOTAL REVENUES	**-**	**-**	**14,689,136**	**15,080,546**	**391,410**	2.7%
Expenditures:						
Information Technology Equipment (Interfund)	1,488	2,113	1,837	-	(1,837)	-100.0%
Professional Services[4]	50,618	-	56,752	60,613	3,861	6.8%
Unified Police Department Contract[5]	11,351,484	11,951,605	14,150,127	14,571,337	421,210	3.0%
Animal Control Contract[6]	312,197	342,578	428,820	448,596	19,776	4.6%
Miscellaneous Supplies	-	19,340	51,600	-	(51,600)	-100.0%
Miscellaneous Services	74,514	-	-	-	-	0.0%
Total Operating	**11,790,301**	**12,315,636**	**14,689,136**	**15,080,546**	**391,410**	**2.7%**
TOTAL EXPENDITURES	**$ 11,790,301**	**$ 12,315,636**	**$ 14,689,136**	**$ 15,080,546**	**$ 391,410**	**2.7%**
FUND BALANCE - CONTRIBUTION TO (USE OF)	-	-	-	-	-	

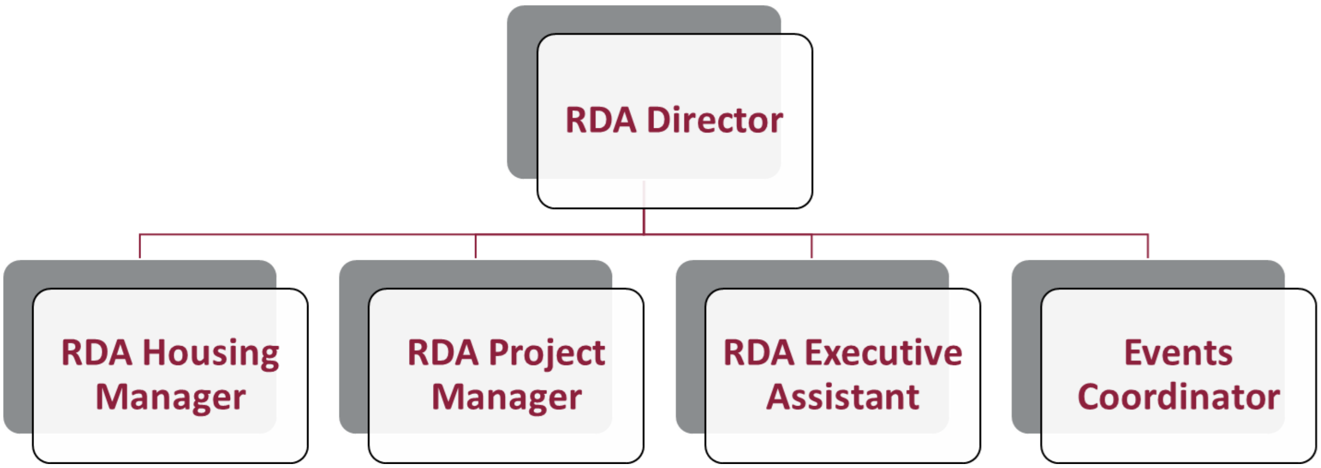
Budget Footnotes

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: $15,080,546 | 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	Approved 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	1,342,715	345,994	34.7%
TOTAL REVENUES	**$ 387,898**	**$ 846,502**	**$ 1,006,721**	**$ 1,352,715**	**$ 345,994**	**34.4%**
Expenditures:						
Personnel						
Salaries[1]	292,062	331,562	377,792	641,208	263,416	69.7%
Overtime	2,241	2,890	2,500	2,500	-	0.0%
Benefits[1]	149,014	144,461	176,512	278,884	102,372	58.0%
Total Personnel	**443,317**	**478,913**	**556,804**	**922,592**	**365,788**	**65.7%**
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**	**$ 1,352,715**	**$ 345,994**	**34.4%**
FUND BALANCE - CONTRIBUTION TO (USE OF)	**$ (439,862)**	**$ (15,104)**	**$ -**	**$ -**	**$ -**	

AT A GLANCE:

TOTAL BUDGET: $1,352,715 | FULL-TIME EQUIVALENT EMPLOYEES: 5.74

Budget Footnotes

1. FY2027 COLA (3.5%), Merit (1%), and Targeted Mid-Point & 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	Approved 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	Approved 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	186,497	-	(186,497)	-100.0%
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	825,027	219,599	36.3%
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**	**$ 8,133,618**	**$ 7,513,832**	**$ (619,786)**	**-7.6%**
FUND BALANCE - CONTRIBUTION TO (USE OF)	**1,685,584**	**(2,345,358)**	**(1,341,270)**	**(721,484)**	**619,786**	

AT A GLANCE:

TOTAL BUDGET: $7,513,832 | 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	Approved 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

ThThe 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 it's 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	Approved 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	Approved 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	140,356	5,251	3.9%
Benefits[1]	18,226	17,664	48,067	48,018	(49)	-0.1%
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**	**$ 2,874,714**	**$ 8,188**	**0.3%**
FUND BALANCE - CONTRIBUTION TO (USE OF)	**(777,921)**	**(4,570,198)**	**(734,684)**	**48,649**	**783,333**	

AT A GLANCE:

TOTAL BUDGET: $2,874,714 | FULL-TIME EQUIVALENT EMPLOYEES: 1.23

Budget Footnotes

1. FY2027 COLA (3.5%), Merit (1%), and Targeted Mid-Point & 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	Approved 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	Approved 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	-	0.0%
Debt Service						
Debt Service - Principal[1]	520,000	245,000	255,000	260,000	5,000	2.0%
Debt Service - Interest[1]	152,931	143,216	136,653	129,894	(6,759)	-4.9%
Total Debt Service	**672,931**	**388,216**	**391,653**	**389,894**	**(1,759)**	**-0.4%**
TOTAL EXPENDITURES	**$ 676,191**	**$ 390,734**	**$ 394,753**	**$ 392,994**	**$ (1,759)**	**-0.4%**
FUND BALANCE - CONTRIBUTION TO (USE OF)	**22,787**	**13,691**	**-**	**-**		

Budget Footnotes

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	Approved 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	4,000,000	-	(4,000,000)	-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**	**$ 30,339,700**	**$ 1,645,700**	**$ (28,694,000)**	**-94.6%**
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	112,500	42,000	(70,500)	-62.7%
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**	**$ 31,775,200**	**$ 1,487,700**	**$ (30,287,500)**	**-95.3%**
FUND BALANCE - CONTRIBUTION TO (USE OF)	**1,933,942**	**(2,434,842)**	**(1,435,500)**	**158,000**	**1,593,500**	

Budget Footnotes

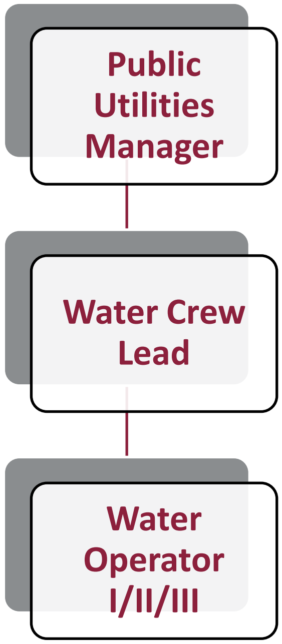
1. New Park Restrooms

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: $8,374,099 | FULL-TIME EQUIVALENT EMPLOYEES: 11.80

Public Works - Water

Budget

Water Utility Fund	Actual FY2024	Actual FY2025	Amended FY2026	Approved 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	922,034	117,540	14.6%
Overtime[2]	21,552	26,134	10,753	25,000	14,247	132.5%
Benefits[1]	387,317	415,872	473,563	482,309	8,746	1.8%
Uniform Allowance	6,171	6,491	7,050	7,050	-	0.0%
Total Personnel	**1,145,780**	**1,257,865**	**1,295,860**	**1,436,393**	**140,533**	**10.8%**
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	-	(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%**

Budget Continued

Water Utility Fund Continued	Actual FY2024	Actual FY2025	Amended FY2026	Approved 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	-	157,705	-	(157,705)	-100.0%
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**	**2,110,258**	**1,956,496**	(153,762)	**-7.3%**
TOTAL EXPENDITURES	**$ 7,655,858**	**$ 6,401,711**	**$ 13,398,283**	**$ 8,374,099**	**$ (5,024,184)**	**-37.5%**
FUND BALANCE - CONTRIBUTION TO (USE OF)	**(242,692)**	**2,145,703**	**(4,878,892)**	**145,292**	**5,024,184**	

Budget Footnotes

1. FY2027 COLA (3.5%), Merit (1%), and Targeted Mid-Point & 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

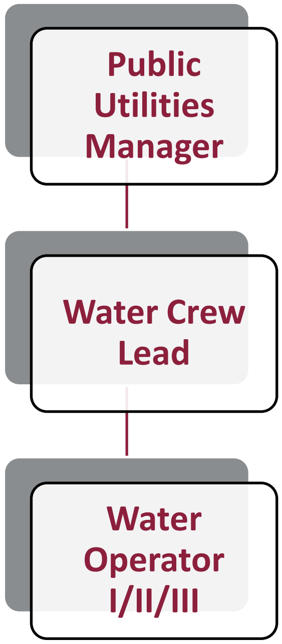
Public Works - Water

Staffing

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	Approved 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: $4,110,115 | FULL-TIME EQUIVALENT EMPLOYEES: 7.10

Public Works - Sewer

Budget

Sewer Utility Fund	Actual FY2024	Actual FY2025	Amended FY2026	Approved 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	610,744	88,490	16.9%
Overtime	12,025	14,946	15,000	15,000	-	0.0%
Benefits[1]	271,218	293,223	305,900	336,661	30,761	10.1%
Uniform Allowance	2,567	2,247	2,450	2,450	-	0.0%
Total Personnel	**774,422**	**860,275**	**845,604**	**964,855**	**119,251**	**14.1%**
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	1,638,754	55,699	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**	**2,415,315**	**39,688**	**1.7%**

Public Works - Sewer

Budget Continued

Sewer Utility Fund Continued	Actual FY2024	Actual FY2025	Amended FY2026	Approved 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	-	52,567	-	(52,567)	-100.0%
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**	**522,685**	**469,875**	**(52,810)**	**-10.1%**
TOTAL EXPENDITURES	**$ 3,519,891**	**$ 3,656,369**	**$ 6,961,633**	**$ 4,110,115**	**$ (2,851,518)**	**-41.0%**
FUND BALANCE - CONTRIBUTION TO (USE OF)	**344,983**	**764,337**	**(2,610,377)**	**241,141**	**2,851,518**	

Budget Footnotes

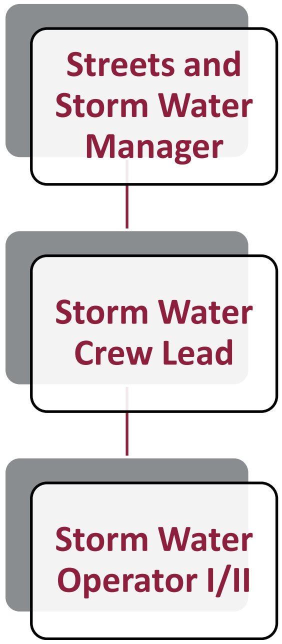
1. FY2027 COLA (3.5%), Merit (1%), and Targeted Mid-Point & Market Salary Adjustments; FY2027 Benefit Increases; Salary Allocation Updates
2. Splitting of IT operation and equipment charges, pausing equipment charges for FY2027
3. City taking ownership of developer built Vac Station in Jordan Bluffs
4. Contractual increases from South Valley Water Reclamation Facility
5. Changes to annual debt service payments

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	Approved 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 Administrator	-	-	-	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: $2,529,126 | FULL-TIME EQUIVALENT EMPLOYEES: 6.95

Public Works - Storm Water

Budget

Storm Water Utility Fund	Actual FY2024	Actual FY2025	Amended FY2026	Approved 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	589,502	(77,690)	-11.6%
Overtime	17,585	12,549	13,000	13,000	-	0.0%
Benefits[1]	342,929	347,011	354,755	304,983	(49,772)	-14.0%
Uniform Allowance	3,112	3,295	3,400	3,400	-	0.0%
Total Personnel	**982,657**	**1,053,253**	**1,038,347**	**910,885**	**(127,462)**	**-12.3%**
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**	**$ 2,529,126**	**$ 110,698**	**9.1%**
FUND BALANCE - CONTRIBUTION TO (USE OF)	**319,310**	**447,386**	**6,062**	**(204,636)**	**(110,698)**	

Public Works - Storm Water

Budget Footnotes

1. FY2027 COLA (3.5%), Merit (1%), and Targeted Mid-Point & 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 addtions - Addition of a camera truck vehicle and ongoing capital outlay
4. Changes to annual debt service payments

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	Approved 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	Approved 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	38,397	21,779	131.1%
Benefits[1]	6,130	6,212	8,267	19,012	10,745	130.0%
Total Personnel	**20,218**	**20,813**	**24,885**	**57,409**	**32,524**	**130.7%**
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**	**$ 1,605,899**	**$ (6,609)**	**-0.4%**
FUND BALANCE - CONTRIBUTION TO (USE OF)	**361,283**	**306,294**	**117**	**6,726**	**6,609**	

AT A GLANCE:

TOTAL BUDGET: $1,605,899 | FULL-TIME EQUIVALENT EMPLOYEES: 0.45

Budget Footnotes

1. FY2027 COLA (3.5%), Merit (1%), and Targeted Mid-Point & 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

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	Approved 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	Approved 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	44,442	31,893	254.1%
Benefits[1]	4,775	4,874	6,986	20,322	13,336	190.9%
Pension Expense	(428)	482	-	-	-	0.0%
Total Personnel	**14,837**	**16,300**	**19,535**	**64,764**	**45,229**	**231.5%**
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**	**$ 348,052**	**$ (39,820)**	**-10.3%**
FUND BALANCE - CONTRIBUTION TO (USE OF)	17,722	224,496	36,391	86,211	49,820	

AT A GLANCE:

TOTAL BUDGET: $348,052 | FULL-TIME EQUIVALENT EMPLOYEES: 0.45

Budget Continued

1. FY2027 COLA (3.5%), Merit (1%), and Targeted Mid-Point & 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

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	Approved 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

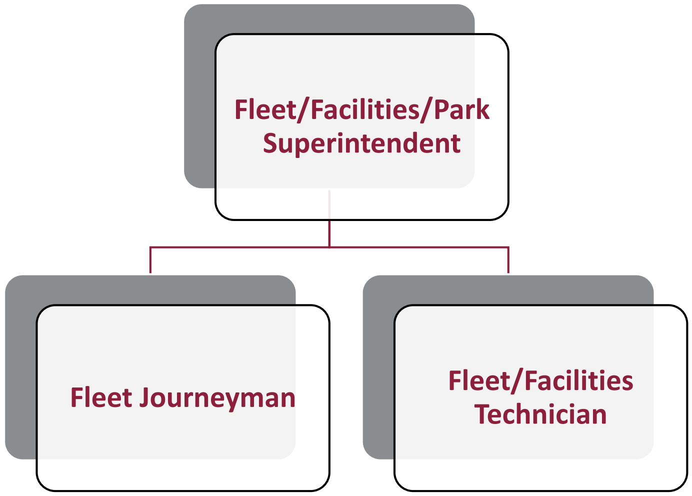
Telecommunications Fund	Actual FY2024	Actual FY2025	Amended FY2026	Approved FY2027	Difference	Percent Change
Revenues:						
Interest revenue	9,136	5,357	10,000	10,000	-	0.0%
Miscellaneous	266,187	285,584	305,308	325,556	20,248	6.6%
User fees (CUE)	11,985	10,905	10,380	10,380	-	0.0%
Service charges	74	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: $2,158,926 | FULL-TIME EQUIVALENT EMPLOYEES: 2.25

Internal Service Fund - Fleet

Budget

Fleet Internal Service Fund	Actual FY2024	Actual FY2025	Amended FY2026	Approved 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	181,535	34,902	23.8%
Overtime	1,361	2,232	3,500	2,500	(1,000)	-28.6%
Benefits[1]	58,851	65,833	70,444	85,028	14,584	20.7%
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**	**270,913**	**48,486**	**21.8%**
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**	**$ 2,158,926**	**$ (652,676)**	**-23.2%**
FUND BALANCE - CONTRIBUTION TO (USE OF)	**707,102**	**605,487**	**(1,148,794)**	**(246,449)**	**902,345**	

Internal Service Fund - Fleet

Budget Continued

1. FY2027 COLA (3.5%), Merit (1%), and Targeted Mid-Point & 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

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	Approved 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	Approved 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	139,406	86,929	165.7%
Benefits[2]	10,689	11,540	13,541	31,799	18,258	134.8%
Total Personnel	**36,808**	**39,749**	**66,018**	**171,205**	**105,187**	**159.3%**
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**	**$ 397,566**	**$ (200,013)**	**-33.5%**
FUND BALANCE - CONTRIBUTION TO (USE OF)	(21,241)	(39,800)	(275,818)	(129,180)	146,638	

AT A GLANCE:

TOTAL BUDGET: $397,566 | 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 (3.5%), Merit (1%), and Targeted Mid-Point & 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	Approved FY2027
Information Technology Director	0.00	0.00	0.00	0.20
Systems Administrator	0.00	0.00	0.00	0.30
Network Admimistrator	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**