



PROVO MUNICIPAL COUNCIL

Work Meeting

3:30 PM, Tuesday, May 10, 2022

Hybrid meeting: [youtube.com/provocitycouncil](https://www.youtube.com/provocitycouncil) or 351 W. Center Street, Provo, UT 84601

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

To listen to the meeting by phone: May 10 Work Meeting: Dial 346-248-7799. Enter Meeting ID 895 3206 7000 and press #. When asked for a participant ID, press #.

Agenda

Roll Call

Prayer

Approval of Minutes

May 3, 2022 Work Meeting

Business

1. A presentation on supplemental budget requests. (22-016)
2. A presentation of all funds revenue forecast. (22-016)
3. A presentation regarding Full-Time Equivalent (FTE) gains and losses. (22-016)
4. A presentation regarding property tax. (22-016)
5. A presentation regarding non-General Fund expenditures (22-016)

Closed Meeting

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

Adjournment

If you have a comment regarding items on the agenda, please contact Councilors at council@provo.org or using their contact information listed at: provo.org/government/city-council/meet-the-council

Materials and Agenda: agendas.provo.org

Council meetings are broadcast live and available later on demand at youtube.com/ProvoCityCouncil

To send comments to the Council or weigh in on current issues, visit OpenCityHall.provo.org.

The next Work Meeting will be held on Tuesday, May 17, 2022. The meeting will be held in the Council Chambers, 351 W. Center Street, Provo, UT 84601 with an online broadcast. Work Meetings generally begin between 12 and 4 PM. Council Meetings begin at 5:30 PM. The start time for additional meetings may vary. All meeting start times are noticed at least 24 hours prior to the meeting.

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

In compliance with the ADA, individuals needing special accommodations (including auxiliary communicative aids and services) during this meeting are invited to notify the Provo Council Office at 351 W. Center, Provo, Utah 84601, phone: (801) 852-6120 or email evanderwerken@provo.org at least three working days prior to the meeting. Council meetings are broadcast live and available for on demand viewing at youtube.com/ProvoCityCouncil.

Notice of Telephonic Communications

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

Notice of Compliance with Public Noticing Regulations

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

Pending minutes – awaiting approval

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



PROVO MUNICIPAL COUNCIL

Work Meeting Minutes

1:30 PM, Tuesday, May 03, 2022

Hybrid meeting: [youtube.com/provocitycouncil](https://www.youtube.com/provocitycouncil) or 351 W. Center Street, Provo, UT 84601

Agenda ([0:00:00](#))

Roll Call

The following elected officials participated:

Council Chair Travis Hoban, conducting
Council Vice-chair George Handley
Councilor Shannon Ellsworth
Councilor Katrice MacKay
Councilor David Shipley
Councilor Rachel Whipple, arrived 1:43 PM
Councilor Bill Fillmore, arrived 1:52 PM

Excused: Mayor Michelle Kaufusi

Prayer

Dixon Holmes, Assistant CAO, offered the prayer.

Approval of Minutes ([0:09:22](#))

March 29, 2022 Work Meeting
April 12, 2022 Council Priorities Retreat
April 19, 2022 Work Meeting
Approved by unanimous consent.

Business

1. A discussion regarding Sierra Vista Way extension road at Mountain Vista Business Center. (22-042) ([0:10:01](#))

Dixon Holmes, Assistant CAO, presented. They have presented this item to the Redevelopment Agency Executive Committee at their meeting several weeks ago. The City would like to extend the road from a roundabout in Mountain Vista to State Route 75 in Springville. The road would provide access to a 50-acre parcel in Provo and would also connect this section of the business park to a more direct route to I-15. This redevelopment project was a former brownfields site. Mr. Holmes is working to obtain the proper permits for road access from UDOT, which would like the four access points consolidated into one location. Mr. Holmes gave additional details

Pending minutes – awaiting approval

about the other properties impacted and the implications for the boundary alignment for Provo, Springville, and the property owners.

Councilor Katrice MacKay asked how this new road accesses Ironton. Mr. Holmes clarified that the road continues a half mile north where it connects into Sierra Vista Way and Valley Vista Way at the roundabout. It will initially have just a stop sign at SR-75. Councilor David Shipley asked about the difference between the procedure outlined versus just using the City's existing property. Mr. Holmes explained that a historic water right prevents them using existing city property. He also responded to additional questions from the Council about the nuances of the multiple access points. In the future, they will request a public hearing and for the Council to approve a boundary line agreement. Councilor Shannon Ellsworth asked if this was an item for the RDA Governing Board or for the Provo City Council. Brian Jones, City Attorney, said the surplus property items would go to both entities and the boundary line agreement was for the Council to approve. Mr. Jones noted there was a specific process outlined in code regarding what initiates the comment period. Councilor Rachel Whipple shared her experience working with UDOT in the past and she wanted the public to understand how the City is constrained and how Provo has been working with other entities to solve this problem. *Presentation only.*

2. A presentation regarding the FY2023 Budget- Mayor's Office (22-016) ([0:34:13](#))

Wayne Parker, CAO, presented. Mr. Parker gave an overview of the Mayor's Office budget. He highlighted the elements of the general plan that the Mayor's Office supports. He also outlined key priorities for fiscal year 2023, including operationalizing the city hall and public safety facility, the wastewater treatment plant, opening a west side grocery store, completing planning for redevelopment at the mall, and completing the general plan and related planning efforts. He outlined several un- or underfunded services: a federal lobbyist contract, a permanently funded state-level lobbyist, a comprehensive citizen survey, and restoring their graduate student intern. Notable expenditures in the Mayor's budget include interlocal contributions, contract services, special events, public engagement, and graffiti abatement. Most of their budget is personnel.

Councilor Shannon Ellsworth asked about the funding request for a state-level lobbyist. Mr. Parker said they began a contract with a lobbyist when they were trying to secure funding for the Provo Airport. Paul Rogers & Associates firm helped secure substantial funds for the Provo Airport. Mr. Parker explained how the Mayor's Office staff have assisted with various lobbying efforts. Councilor Katrice MacKay asked if there were any details Mr. Parker could share about the west side grocery store. There is not anything they can share at this time. *Presentation only.*

3. A presentation on the FY2023 Budget Presentation and Report Timeline (22-016) ([1:03:24](#))

John Magness, Interim Council Executive Director, presented. He reviewed the timeline of the budget review and budget reports which would be prepared by Council staff and presented at upcoming meetings. Councilor George Handley asked about the budget revenue forecast, which Mr. Magness said would be included in the budget presentation at the evening Council Meeting. Councilor Shannon Ellsworth wanted the Council to have another conversation in the short-term about evaluating departments with key performance indicators rather than against the general

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plan. She thinks the Council should really start that effort in earnest—there is merit in measuring progress and understanding what the City’s goals are. Mr. Parker said the Administration would love to be part of that discussion.

The Council briefly discussed property tax—property values have gone up dramatically; when the base goes up, the rate is forced down. If housing values are really up 25% or more, it will force the City’s rate down a commensurate amount. Mr. Parker noted that the County releases valuation data in June, when the City is at the tail end of the budget process. Mr. Parker thought that might be problematic timing-wise—raising the rate by 27% would hit residents at the same time as increased appreciation applying to their properties. Adjusting for the CPI might be a better, more middle-ground approach. Ms. Ellsworth noted it gets worse and worse the longer the City waits or does nothing; there isn’t really an easy year to do this. In response to Councilor Katrice MacKay, Mr. Magness clarified that they do not plan to have budget meetings on May 24 or 31. Ms. MacKay asked when the City last did Truth in Taxation. It had been a number of years and a couple times of holding hearings without passing anything.

Councilor David Shipley thanked staff for the additional reports as he felt those would be very helpful to the average citizens. As a finance professional, some of the things the city reviews don’t equate well, so he appreciated the effort to make the process easier to understand for the Council and the public alike. *Presentation only.*

4. A presentation regarding General Plan Goals Implementation Status Report (22-016) ([1:18:35](#))

Melia Dayley, Policy Analyst, presented This report was compiled for the budget book and submitted to Finance. Ms. Dayley displayed a status summary outlining the status of the general plan goals and she reviewed several goals in each status type. Some of the significant completed and ongoing goals include: Parks and Recreation leading the nation and receiving a gold medal award, funding secured for future projects, the rebuild of the Provo Airport, funding secured for affordable housing, and major Public Works projects for water and wastewater.

Councilor David Shipley asked if the new general plan goals were simpler. He asked if the code required a review of the general plan—staff clarified that it did. He noted that it was challenging to review the general plan during budget season. Following Councilor Ellsworth’s comments about utilizing KPIs for budget review, that might make it easier to refer the general plan goals to an off-cycle review. John Magness, Interim Council Executive Director, indicated there were about 100 general plan goals in the new general plan. He noted the timing of the review is due to historically including the general plan goals in the budget document. Mr. Magness indicated staff could follow a different timeline for this review and focus on them in the fall/winter.

Councilor George Handley thought the Council should do this toward the end of the calendar year—a review of the goals could be helpful in setting the Council up to review priorities. Mr. Handley was also interested in finding some kind of mechanism to review these goals against the Council’s progress to make it a more intentional activity and to ensure that important goals are informing the Council’s priorities. Brian Jones, City Attorney, clarified that there is not a requirement from a legal perspective that the General Plan has goals or that they be reviewed as

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part of the budget process; the code just requires that the General Plan as a document is reviewed every five years. Councilor Shannon Ellsworth reiterated her previous comments about KPIs versus the general plan as a budget review yardstick. She noted that Provo Power is a great example of a department that does very well with KPIs. Mr. Shipley supports the comments Mr. Handley shared and would support a review of the general plan goals in the fall.

Mr. Shipley asked for an update on the general plan. Mr. Magness indicated survey data should be returned at the end of the month. Ms. Ellsworth wondered what role the Council was playing in the General Plan process if the process is no longer be done by a consultant. Councilor Rachel Whipple reviewed the goals and has a lot of questions about them. She asked who was writing the notes on the status update and how often this was being done. Mr. Magness indicated that Council staff distributes the goals to departments, who submit a response which typically involves collaboration from the department-level staff. He indicated that Ms. Dayley could help with many of the questions. Ms. Ellsworth noted that the current general plan was drafted 30 years ago and is combined a lot of different documents. She hopes they will discuss the new general plan after it is adopted for this conversation. *Presentation only.*

5. A presentation on budget fund types. (22-016) ([1:58:05](#))

Kelsey Zarbock, Budget Officer, presented. Funds are the foundation of government accounting and budgeting—understanding the fund types will assist the Council in navigating the budget. A fund is a distinct accounting entity with a self-balancing set of accounts. Funds may exist for different reasons, such as certain restrictions and legislation governing the use of certain dollars. There are governmental funds which relate to government activities and include the general, special revenue, debt service, and capital project funds. Proprietary funds are the enterprise and internal service funds. Ms. Zarbock outlined the examples of different city functions and which funds house them. Enterprise funds relate to business-type activities happening outside the city organization, such as utility services. In contrast, internal service funds are business-type activities that take place internally within the city (including fleet, facilities, customer service). Councilor David Shipley asked how customer service works; Ms. Zarbock noted that customer service in the internal service fund related to utility billing functions.

Ms. Zarbock explained that the budget is organized by fund type. The budget book also contains a functional unit matrix which cross-references funds to specific departments. Mr. Shipley asked about the recreation center; John Borget, Administrative Services Director, explained that the rec center revenues cover its direct operating expenses, but other elements of Parks and Recreation are not self-sustaining such as parks maintenance. The rec center also receives property tax toward debt service. The ice arena is completely self-sustaining and is its own enterprise fund. Other sections of the budget include the proposed budget by fund and the principles of financial management section. *Presentation only.*

6. A discussion regarding General Fund per capita expenditures in Utah cities. (22-106) ([2:09:45](#))

John Magness, Interim Council Executive Director, presented on general fund per capita spending for various Utah County cities. This report is limited to the general funds only and was

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compiled using data from each city's comprehensive annual financial report. Provo spends \$559.21 per resident on general fund operations. American Fork spends the highest at over \$700 and Pleasant Grove spends the least at \$345.24.

Councilor David Shipley asked if anything stood out regarding Pleasant Grove's operations that accounted for the change. Councilor Bill Fillmore asked why American Fork spends so much. Mr. Magness explained that the calculation really depends on how these cities structure their general funds and what goes into it. Councilor George Handley asked if this would look different if it were total revenue per citizen. Mr. Magness explained the general fund is supposed to balance at the end of the year and Provo has a substantial fund balance which might skew the data somewhat. Mr. Handley was interested in which cities were generating more revenue per capita; Mr. Magness indicated that staff could do this analysis. A lot of the differences depend on how public works and parks and recreation departments are structured and funded. Mr. Magness showed that Provo was one of the highest cities with spending per capita for public safety. Mr. Magness reviewed the other comparisons for different spending categories. Councilor Katrice MacKay was also interested in seeing a comparison about revenue. Councilor Shannon Ellsworth noted it would be useful to compare Provo's Council and Mayor's Office spending to other cities with the same form of government. Ms. Ellsworth was also interested in what other cities were spending on functions like code enforcement and parking enforcement.

Councilor Rachel Whipple was curious how much of the spending of those cities is from funds they generate themselves versus funding sources they pull in such as sales and property tax. She didn't want to task staff with outsized requests but Mr. Magness indicated staff could pretty readily access that information. ***Presentation only.***

7. A discussion regarding the Council's budget priorities. (22-016) ([2:24:49](#))

John Magness, Interim Council Executive Director, presented. He reviewed the priorities and Councilors shared comments throughout the presentation regarding specific priority items.

Regarding public safety, Councilors George Handley and Bill Fillmore both supported funding an officer in the area around BYU. Wayne Parker, CAO, commented on some of the challenges involved and highlighted some different approaches that might help. Mr. Fillmore shared more comments about public safety in the area around BYU. Mr. Handley shared some further insight from his discussion with Provo Police Chief Fred Ross and BYU Police Chief Matthew Andrus.

Councilors briefly discussed the costs associated with implementing the Rock Canyon Master Plan. Mr. Handley addressed several of the questions and noted several costs involved—parking expansion, traffic/roundabout, and reconstruction or improvement of some of the facilities. Councilor Shannon Ellsworth expressed she would like to add advancement/planning for Slate Canyon to this list of priorities. Slate Canyon Drive was listed as a priority in transportation and Ms. Ellsworth noted the relationship between Slate Canyon Drive and Slate Canyon Park; she supported synchrony between these planning efforts. Councilor David Shipley commented that he would support following Public Works' typical process for reviewing and improving dangerous roads; he did not want to prioritize something based on personal feelings over something that data or staff analysis illustrated was more dangerous.

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The Council discussed conservation easements for the purpose of preserving open space. Mr. Handley recently spoke with Shawn Miller, Chair of the Agricultural Commission about four properties on the west side where the property owners want conservation easements. There is a possibility of receiving some funds for that purpose from the Nature Conservancy and the State's LeRay McAllister fund, but some additional funds may be needed from the City to make it over the funding threshold. Ms. Ellsworth and Mr. Shipley were both supportive of this, particularly where landowners are supportive and willing to take a cut on the market value of their properties in order to preserve open space.

Mr. Magness indicated he has drafted a letter outlining the Council's budget priorities that Council Leadership will submit to the Mayor. He noted that the Mayor announced a 5% Cost of Living Adjustment, which has been included in the tentative budget, as well as \$1.5 million for the airport expansion (both coming from the general fund). Mr. Magness responded to questions about raises during the last few years and the process HR uses for market studies. In response to a question from Mr. Handley, he said there is about \$400,000 in Legacy CIP. Mr. Handley asked if Admin would need \$1 million for west side grocery store. Mr. Parker said they would probably need some but not all of those funds. ***Presentation only.***

Closed Meeting

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Adjournment

Adjourned by unanimous consent.

PROVO MUNICIPAL COUNCIL STAFF REPORT



Submitter: EVANDERWERKEN
Department: Council
Requested Meeting Date:

SUBJECT: A presentation on supplemental budget requests. (22-016)

RECOMMENDATION: Presentation only.

BACKGROUND: A presentation to review the supplemental list to identify what items would be consistent with the Council's stated priorities. Possible funding sources for supplemental requests include a review and reallocation of existing revenues, future consideration of carryovers, or use of one-time funds (such as ARPA or other funding).

FISCAL IMPACT:

PRESENTER'S NAME: Melia Dayley, Policy Analyst

REQUESTED DURATION OF PRESENTATION: 30 minutes

COMPATIBILITY WITH GENERAL PLAN POLICIES, GOALS, AND OBJECTIVES:

CITYVIEW OR ISSUE FILE NUMBER: 22-016

FY 2023 Supplemental Requests

Included in Tentative Budget
Potentially fund with FY2022-FY2023 Carryover

Department	Request	Dept Priority	General Fund	Other Fund	One-Time or Recurring Cost	FTE
Admin Services	Backup Archival	Critical	49,858	40,562	Recurring	0.0
Admin Services	Security Operations (Third Party)	Critical	41,349	13,651	Recurring	0.0
Admin Services	Helpdesk Part Time Position (Cut in FY21 due to COVID anticipation)	Critical	17,284	-	Recurring	0.5
Admin Services	Cityview/OnBase Analyst	Necessary	107,000	-	Recurring	1.0
Admin Services	Cityview Upgrade	Necessary	131,303	59,697	Recurring	0.0
Admin Services	Email Gateway (Security)	Critical	116,640	-	Recurring	0.0
Admin Services	Cayenta FTE	Necessary	107,000	-	Recurring	1.0
Admin Services	Invanti Patch Manager	Critical	6,000	-	Recurring	0.0
Admin Services	Server Support	Necessary	19,772	-	Recurring	0.0
Admin Services	Citywide Office 365 Standard	Necessary	113,950	-	Recurring	0.0
Admin Services	Training Budget	Necessary	25,314	-	Recurring	0.0
Admin Services	Website Quality Tools	Aspirational	30,000	-	Recurring	0.0
Admin Services	Digital Forensics Tool Kit	Aspirational	6,000	-	Recurring	0.0
Development Service	CityView Training (0901.4413)	Necessary	10,000	-	One-Time	0.0
Development Service	Training & Testing New Employees (0903.4413)	Critical	1,380	-	One-Time	0.0
Development Service	Historic District Boundary Increase National Register Nomination (0902.4301)	Aspirational	17,000	-	Recurring	0.0
Development Service	APA National Conference Registration Fees (0902.4413)	Necessary	2,000	-	Recurring	0.0
Development Service	APA National Conference Travel Fees (0902.4414)	Necessary	4,000	-	Recurring	0.0
Development Service	Annual Sustainability Seminar and Planning Conference (0702.4413)	Aspirational	4,000	-	Recurring	0.0
Development Service	Travel Fees (0702.4414)	Necessary	3,500	-	Recurring	0.0
Development Service	Consulting, Design, Specs, Engineering for Gateway Signage (0702.4301)	Necessary	7,000	-	One-Time	0.0
Development Service	Two Additional full-time Parking Officers	Critical	216,050	-	Recurring	2.0
Development Service	Certification and Testing for New FT Officers (0708.4407)	Necessary	2,000	-	Recurring	0.0
Development Service	Business Meals for New FT Officers (0708.4108)	Aspirational	300	-	Recurring	0.0
Development Service	Vehicle Router License Management Cost (0702.4210)	Critical	159	-	Recurring	0.0
Development Service	Additional Equipment (0708.4151)	Aspirational	10,000	-	Recurring	0.0
Development Service	National Parking Association Memberships (0708.4105)	Aspirational	2,200	-	Recurring	0.0
Development Service	Signs and Management Supplies (0708.4152)	Necessary	3,500	-	Recurring	0.0
Development Service	AACE and State Memberships (0704.4105)	Critical	271	-	Recurring	0.0
Development Service	Granicus Subscription Renewal (0704.4301)	Critical	11,000	-	Recurring	0.0
Development Service	Increase to Downtown Provo Inc. City Match (2102.4304)	Necessary	25,000	-	Recurring	0.0
Fire	Overtime	Critical	25,849	-	Recurring	0.0
Fire	Computer Replacement	Critical	14,300	-	Recurring	0.0
Fire	Employee Appreciation	Critical	4,495	-	Recurring	0.0

Fire	Contract Services	Critical	2,500	-	Recurring	0.0
Fire	Training	Critical	2,000	-	Recurring	0.0
Fire	Travel Fees	Critical	2,000	-	Recurring	0.0
Fire	Cell Phone	Critical	4,500	-	Recurring	0.0
Fire	PT Budget	Critical	8,350	-	Recurring	0.5
Fire	Certification and Testing	Critical	2,800	-	Recurring	0.0
Fire	Membership Dues	Critical	7,000	-	Recurring	0.0
Fire	Uniforms	Critical	3,200	-	Recurring	0.0
Fire	Marketing	Critical	1,500	-	Recurring	0.0
Fire	Software Maintenance	Critical	4,000	-	Recurring	0.0
Fire	Business Meals	Critical	2,500	-	Recurring	0.0
Fire	Miscellaneous	Critical	8,000	-	Recurring	0.0
Fire	Capital Equipment	Critical	67,000	-	Recurring	0.0
Fire	Overtime	Necessary	140,000	-	Recurring	0.0
Parks	Veterans Memorial Enhancement	Aspirational	683,949	-	One-Time	0.0
Parks	New Full Time Technical Operations Assistant Coordinator	Critical	81,298	-	Recurring	1.0
Parks	New Full Time Grounds Maintenance Technical Position	Critical	35,000	-	Recurring	1.0
Police	Airport Sergeant and Officer - Positions	Critical	249,100	-	Recurring	2.0
Police	Airport Sergeant and Officer - Equipment	Critical	33,542	-	One-Time	0.0
Police	Airport Sergeant and Officer - Vehicles	Critical	26,308	124,000	Recurring	0.0
Police	Increase Uniform and Equipment Budget	Necessary	50,000	-	Recurring	0.0
Police	Right Size Computer Replacement	Necessary	40,600	-	Recurring	0.0
Police	Public Engagement with the Chief	Necessary	10,000	-	Recurring	0.0
Police	Business Meals	Necessary	5,000	-	Recurring	0.0
Police	Public Engagement (1406.4306)	Aspirational	7,000	-	Recurring	0.0
Police	2 Pole Cameras	Aspirational	18,500	-	One-Time	0.0
Police	Honor Guard Uniform Replacement	Aspirational	9,004	-	One-Time	0.0
Police	M-VAC System for DNA Collection	Necessary	45,000	-	One-Time	0.0
Public Works	Engineering Uniform Allowance	Necessary	2,100	-	Recurring	0.0
Public Works	Increase Software Maintenance Funding	Critical	10,000	-	Recurring	0.0
Public Works	Variable Message Boards	Necessary	40,000	-	One-Time	0.0
Public Works	Convert Business Manager to Division Director	Critical	-	42,000	Recurring	0.0
Public Works	New Streets/Stormwater Maintenance Worker	Necessary	37,500	37,500	Recurring	1.0
Public Works	Fleet Technician	Necessary	-	86,045	Recurring	1.0
Public Works	Public Relations Employee from Part-Time to Full-Time	Necessary	-	86,700	Recurring	0.5
Public Works	5% Cost of Living Increase	Necessary	117,661	395,339	Recurring	0.0
Public Works	PW Dedicated IS Resource	Critical	26,750	80,250	Recurring	1.0
Public Works	Sanitation Worker	Necessary	-	41,027	Recurring	1.0
Public Works	Part Time Reclamation Positions	Necessary	-	60,000	Recurring	1.5
		Totals	2,919,136	1,066,771		15.0

FY 2023 Supplemental Requests- Critical

Potentially fund with FY2022-FY2023 Carryover		Included in Tentative Budget				One-Time or Recurring Cost	FTE
Department	Request	Dept Priority	General Fund	Other Fund	Total Increase Requested		
Admin Services	Backup Archival	Critical	49,858	40,562	90,420	Recurring	0.0
Admin Services	Security Operations (Third Party)	Critical	41,349	13,651	55,000	Recurring	0.0
Admin Services	Helpdesk Part Time Position (Cut in FY21 due to COVID anticipation)	Critical	17,284	-	17,284	Recurring	0.5
Admin Services	Email Gateway (Security)	Critical	116,640	-	116,640	Recurring	0.0
Admin Services	Invanti Patch Manager	Critical	6,000	-	6,000	Recurring	0.0
Development Servi	Training & Testing New Employees (0903.4413)	Critical	1,380	-	1,380	One-Time	0.0
Development Servi	Two Additional full-time Parking Officers	Critical	216,050	-	216,050	Recurring	2.0
Development Servi	Vehicle Router License Management Cost (0702.4210)	Critical	159	-	159	Recurring	0.0
Development Servi	AACE and State Memberships (0704.4105)	Critical	271	-	271	Recurring	0.0
Development Servi	Granicus Subscription Renewal (0704.4301)	Critical	11,000	-	11,000	Recurring	0.0
Fire	Overtime	Critical	25,849	-	25,849	Recurring	0.0
Fire	Computer Replacement	Critical	14,300	-	14,300	Recurring	0.0
Fire	Employee Appreciation	Critical	4,495	-	4,495	Recurring	0.0
Fire	Contract Services	Critical	2,500	-	2,500	Recurring	0.0
Fire	Training	Critical	2,000	-	2,000	Recurring	0.0
Fire	Travel Fees	Critical	2,000	-	2,000	Recurring	0.0
Fire	Cell Phone	Critical	4,500	-	4,500	Recurring	0.0
Fire	PT Budget	Critical	8,350	-	8,350	Recurring	0.5
Fire	Certification and Testing	Critical	2,800	-	2,800	Recurring	0.0
Fire	Membership Dues	Critical	7,000	-	7,000	Recurring	0.0
Fire	Uniforms	Critical	3,200	-	3,200	Recurring	0.0
Fire	Marketing	Critical	1,500	-	1,500	Recurring	0.0
Fire	Software Maintenance	Critical	4,000	-	4,000	Recurring	0.0
Fire	Business Meals	Critical	2,500	-	2,500	Recurring	0.0
Fire	Miscellaneous	Critical	8,000	-	8,000	Recurring	0.0
Fire	Capital Equipment	Critical	67,000	-	67,000	Recurring	0.0
Parks	New Full Time Technical Operations Assistant Coordinator	Critical	81,298	-	81,298	Recurring	1.0
Parks	New Full Time Grounds Maintenance Technical Position	Critical	35,000	-	35,000	Recurring	1.0
Police	Airport Sergeant and Officer - Positions	Critical	249,100	-	249,100	Recurring	2.0
Police	Airport Sergeant and Officer - Equipment	Critical	33,542	-	33,542	One-Time	0.0
Police	Airport Sergeant and Officer - Vehicles	Critical	26,308	124,000	150,308	Recurring	0.0
Public Works	Increase Software Maintenance Funding	Critical	10,000	-	10,000	Recurring	0.0
Public Works	Convert Business Manager to Division Director	Critical	-	42,000	42,000	Recurring	0.0
Public Works	PW Dedicated IS Resource	Critical	26,750	80,250	107,000	Recurring	1.0

FY 2023 Supplemental Requests- Necessary

Included in Tentative Budget
Potentially fund with FY2022-FY2023 Carryover

Department	Request	Dept Priority	General Fund	Other Fund	Total Increase Requested	One-Time or Recurring Cost	FTE
Admin Services	Cityview/OnBase Analyst	Necessary	107,000	-	107,000	Recurring	1.0
Admin Services	Cityview Upgrade	Necessary	131,303	59,697	191,000	Recurring	0.0
Admin Services	Cayenta FTE	Necessary	107,000		107,000	Recurring	1.0
Admin Services	Server Support	Necessary	19,772	-	19,772	Recurring	0.0
Admin Services	Citywide Office 365 Standard	Necessary	113,950	-	113,950	Recurring	0.0
Admin Services	Training Budget	Necessary	25,314	-	25,314	Recurring	0.0
Development Services	CityView Training (0901.4413)	Necessary	10,000	-	10,000	One-Time	0.0
Development Services	APA National Conference Registration Fees (0902.4413)	Necessary	2,000	-	2,000	Recurring	0.0
Development Services	APA National Conference Travel Fees (0902.4414)	Necessary	4,000	-	4,000	Recurring	0.0
Development Services	Travel Fees (0702.4414)	Necessary	3,500	-	3,500	Recurring	0.0
Development Services	Consulting, Design, Specs, Engineering for Gateway Signage (0702.4301)	Necessary	7,000	-	7,000	One-Time	0.0
Development Services	Certification and Testing for New FT Officers (0708.4407)	Necessary	2,000	-	2,000	Recurring	0.0
Development Services	Signs and Management Supplies (0708.4152)	Necessary	3,500	-	3,500	Recurring	0.0
Development Services	Increase to Downtown Provo Inc. City Match (2102.4304)	Necessary	25,000	-	25,000	Recurring	0.0
Fire	Overtime	Necessary	140,000	-	140,000	Recurring	0.0
Police	Increase Uniform and Equipment Budget	Necessary	50,000	-	50,000	Recurring	0.0
Police	Right Size Computer Replacement	Necessary	40,600	-	40,600	Recurring	0.0
Police	Public Engagement with the Chief	Necessary	10,000	-	10,000	Recurring	0.0
Police	Business Meals	Necessary	5,000		5,000	Recurring	0.0
Police	M-VAC System for DNA Collection	Necessary	45,000	-	45,000	One-Time	0.0
Public Works	Engineering Uniform Allowance	Necessary	2,100	-	2,100	Recurring	0.0
Public Works	Variable Message Boards	Necessary	40,000	-	40,000	One-Time	0.0
Public Works	New Streets/Stormwater Maintenance Worker	Necessary	37,500	37,500	75,000	Recurring	1.0
Public Works	Fleet Technician	Necessary	-	86,045	86,045	Recurring	1.0
Public Works	Public Relations Employee from Part-Time to Full-Time	Necessary	-	86,700	86,700	Recurring	0.5
Public Works	5% Cost of Living Increase	Necessary	117,661	395,339	513,000	Recurring	0.0
Public Works	Sanitation Worker	Necessary	-	41,027	41,027	Recurring	1.0
Public Works	Part Time Reclamation Positions	Necessary	-	60,000	60,000	Recurring	1.5

FY 2023 Supplemental Requests- Aspirational

Included in Tentative Budget
Potentially fund with FY2022-FY2023 Carryover

Department	Request	Dept Priority	General Fund	Other Fund	Total Increase Requested	One-Time or Recurring Cost	FTE
Admin Services	Website Quality Tools	Aspirational	30,000	-	30,000	Recurring	0.0
Admin Services	Digital Forensics Tool Kit	Aspirational	6,000	-	6,000	Recurring	0.0
Development Services	Historic District Boundary Increase National Register Nomination (090	Aspirational	17,000	-	17,000	Recurring	0.0
Development Services	Annual Sustainability Seminar and Planning Conference (0702.4413)	Aspirational	4,000	-	4,000	Recurring	0.0
Development Services	Business Meals for New FT Officers (0708.4108)	Aspirational	300	-	300	Recurring	0.0
Development Services	Additional Equipment (0708.4151)	Aspirational	10,000	-	10,000	Recurring	0.0
Development Services	National Parking Association Memberships (0708.4105)	Aspirational	2,200	-	2,200	Recurring	0.0
Parks	Veterans Memorial Enhancement	Aspirational	683,949	-	683,949	One-Time	0.0
Police	Public Engagement (1406.4306)	Aspirational	7,000	-	7,000	Recurring	0.0
Police	2 Pole Cameras	Aspirational	18,500	-	18,500	One-Time	0.0
Police	Honor Guard Uniform Replacement	Aspirational	9,004	-	9,004	One-Time	0.0

PROVO MUNICIPAL COUNCIL STAFF REPORT



Submitter: EVANDERWERKEN
Department: Council
Requested Meeting Date:

SUBJECT: A presentation regarding Full-Time Equivalent (FTE) gains and losses. (22-016)

RECOMMENDATION: Presentation only.

BACKGROUND: Staff will present a report summarizing changes to Full-Time Equivalent staffing levels per department. The report includes comparisons of the projected FY2023 budget against FTE staffing levels in the previous fiscal year. The FTE summary is found on page 38 of the Tentative Budget FY2023:
<https://www.provo.org/home/showpublisheddocument/20680/637871954009843591>

FISCAL IMPACT:

PRESENTER'S NAME: Karen Tapahe, Community Relations Coordinator

REQUESTED DURATION OF PRESENTATION: 20 minutes

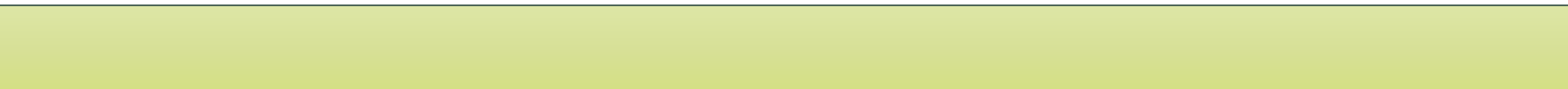
COMPATIBILITY WITH GENERAL PLAN POLICIES, GOALS, AND OBJECTIVES:

CITYVIEW OR ISSUE FILE NUMBER: 22-016



PROVO CITY BUDGET FY 2023

Full Time Equivalent (FTE)



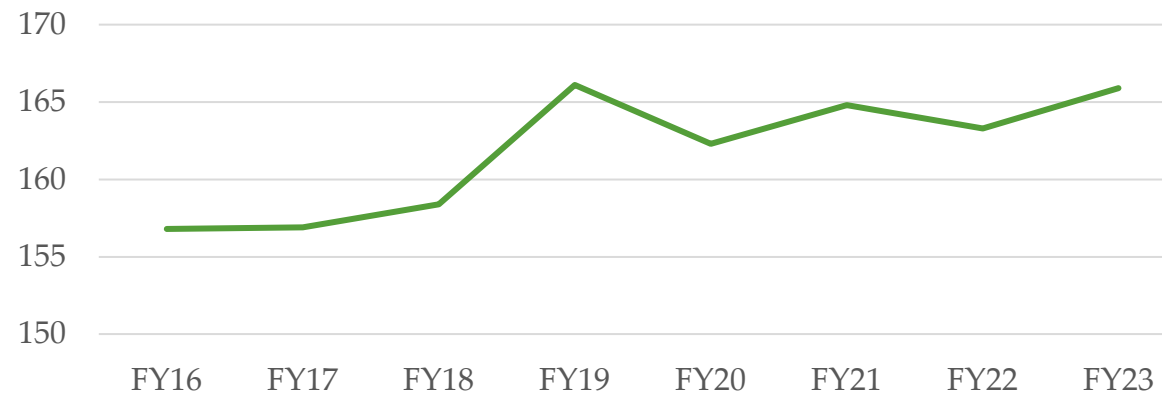
General Fund FTEs

	FY2021	FY2022	FY2023	Difference
Parks and Recreation	164.8	163.3	165.9	+2.6
Police	155	157.2	159.2	+2.0
Fire	84	84.5	85.4	+0.9
Community and Neighborhood Services	15.5	22.6	20.9	-1.8
Information Systems	18.2	18.2	19.7	+1.5
Development Services	15	15	16	+1.0
Legal	13.5	14.8	14.1	-0.75
Mayor's Office	11.3	11.3	11.6	+0.3
Finance	8.5	8.5	7.5	-1.0
			TOTAL	+4.9

Parks and Recreation

FY2020	FY2021	FY2022	FY2023	Difference
162.3	164.8	163.3	165.9	2.6

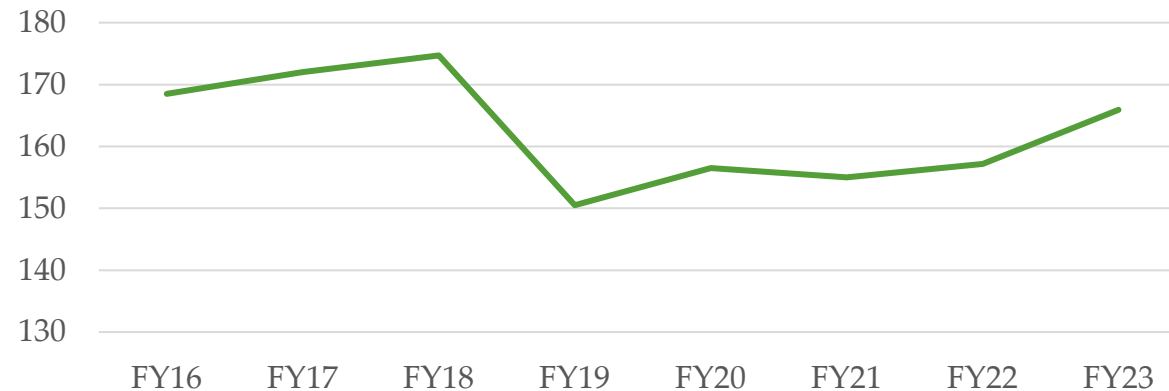
- Weed abatement part-time positions moved from Parks to Fire (-0.9)
- Increased part-time/seasonal hours based on revenue projections for Cemetery and Rec Center (+3.02)
- Added seasonal hours for Miss Provo float management (which should have been added in FY19) (+0.48)



Police

FY2020	FY2021	FY2022	FY2023	Difference
153.3	155	157.2	159.2	2

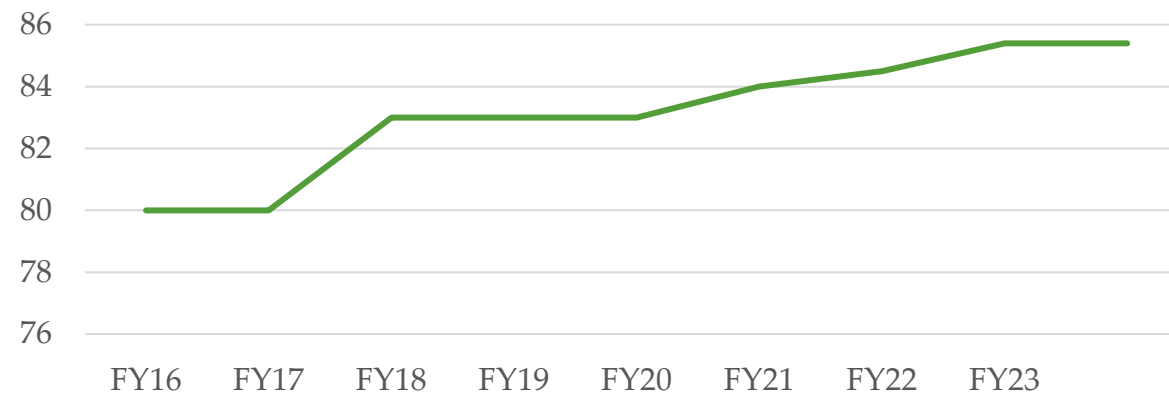
- Supplemental request approved for two airport security officers
 - Airport Sergeant, vehicle, and equipment to be stationed at the airport (+1)
 - Airport Officer, vehicle, and equipment to be stationed at the airport (+1)



Fire

FY2020	FY2021	FY2022	FY2023	Difference
83	84	84.5	85.4	0.9

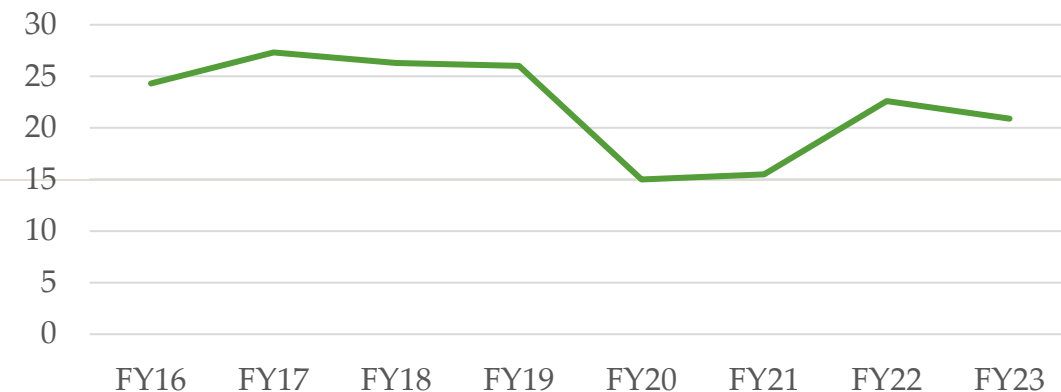
- Moved part-time weed abatement employees from Parks and Recreation to Fire (+0.9)



Community & Neighborhood Svcs

FY2020	FY2021	FY2022	FY2023	Difference
15	15.8	21.1	20.9	-1.75

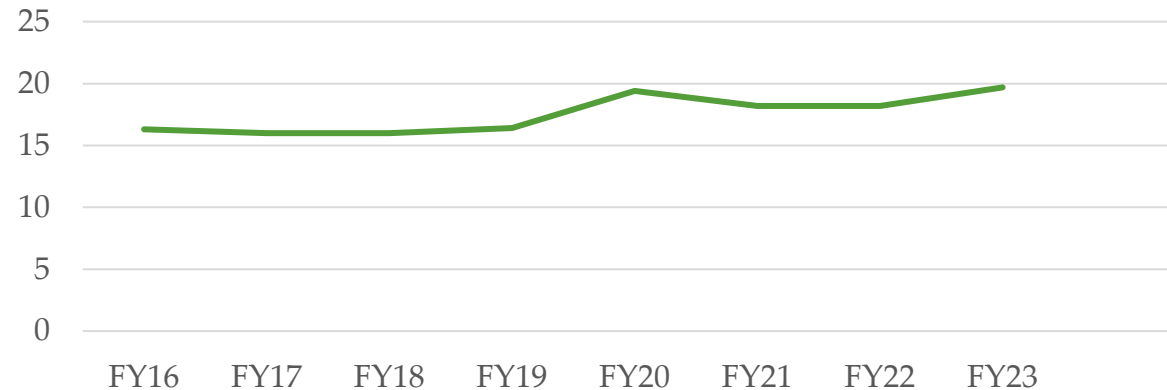
- Code compliance officer position was only 25% budgeted in FY22, changed to 100% in FY23 (0.75)
- Management analyst position moved to Development Services as full-time office specialist position (-1)
- Code compliance position removed as part of merger with Development Services (-1)
- CNS director position removed (-1)
- Code compliance FTE added to replace director FTE (1)



Information Systems

FY2020	FY2021	FY2022	FY2023	Difference
19.4	18.2	18.2	19.7	1.5

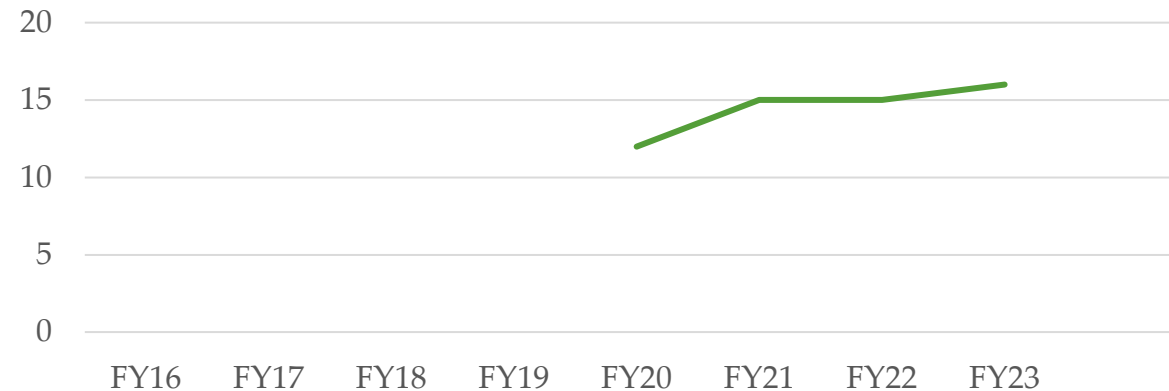
- Cybersecurity position moved from Finance to Information Systems in FY23 budget (+1)
- Supplemental request approved to restore Help Desk position after it was cut in FY21 budget due to COVID



Development Services

FY2020	FY2021	FY2022	FY2023	Difference
12	15	15	16	1

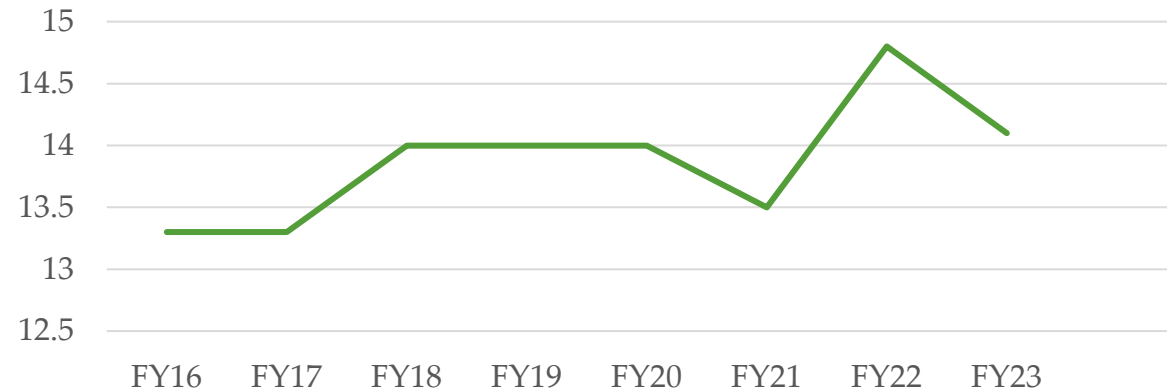
- Full-time office specialist converted from CNS management analyst position (+1)



Legal

FY2020	FY2021	FY2022	FY2023	Difference
14	13.5	14.8	14.1	-0.6

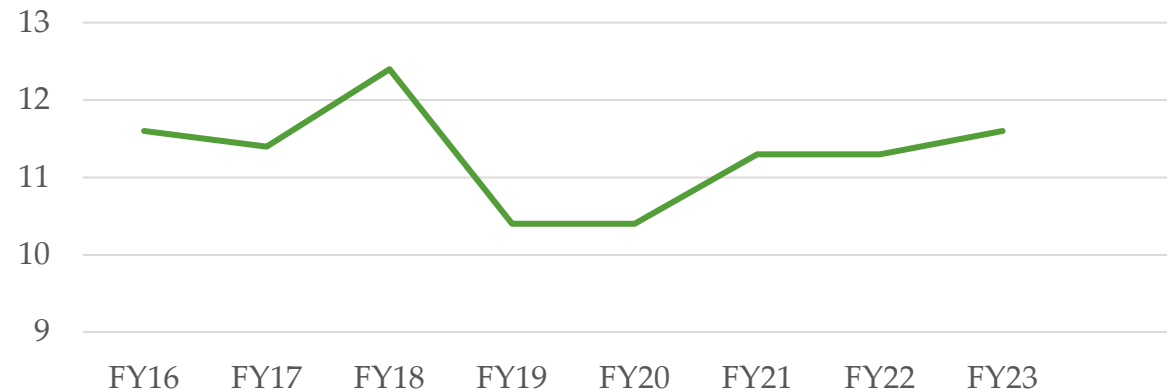
- Grant-paid employee had accidentally been counted as an FTE in previous budgets. Corrected in FY23. (-0.6)



Mayor's Office

FY2020	FY2021	FY2022	FY2023	Difference
10.4	11.3	11.3	11.6	0.3

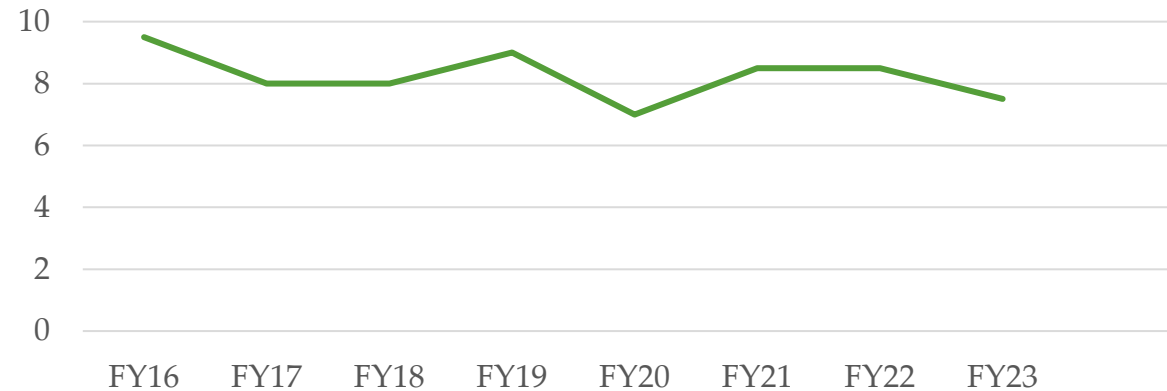
- Corrected hours for part-time media services position (+0.3)



Finance

FY2020	FY2021	FY2022	FY2023	Difference
7	8.5	8.5	7.5	-1

- Cybersecurity position moved from Finance to Information Systems in FY23 budget (-1)



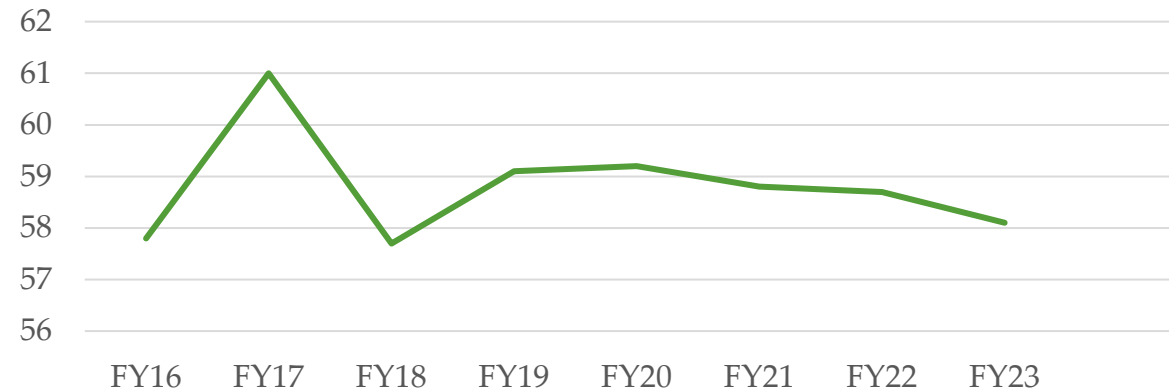
Non General Fund FTEs

	Fund Type	FY2022	FY2023	Difference
Library	Special Revenue Fund	58.7	58.1	-0.6
Water	Enterprise Fund	39	39.1	+0.1
Wastewater	Enterprise Fund	34.4	36	+1.6
Golf	Enterprise Fund	25.3	28.4	+3.1
Emergency Response	Special Revenue Fund	28.3	27.8	-0.5
Customer Service	Internal Service Fund	25.1	25.2	+0.1
Sanitation	Enterprise Fund	22	22	+1.1
Peaks Ice Arena	Enterprise Fund	14.5	17.3	+2.8
Airport	Enterprise Fund	6.2	13.7	+7.5
Covey Center	Special Revenue Fund	11.5	12.8	+1.3
Vehicle Maintenance	Internal Service Fund	10.3	11.9	+1.7
Stormwater				+0.1
			TOTAL	+18.1

Library

FY2020	FY2021	FY2022	FY2023	Difference
59.2	58.8	58.7	58.1	-0.6

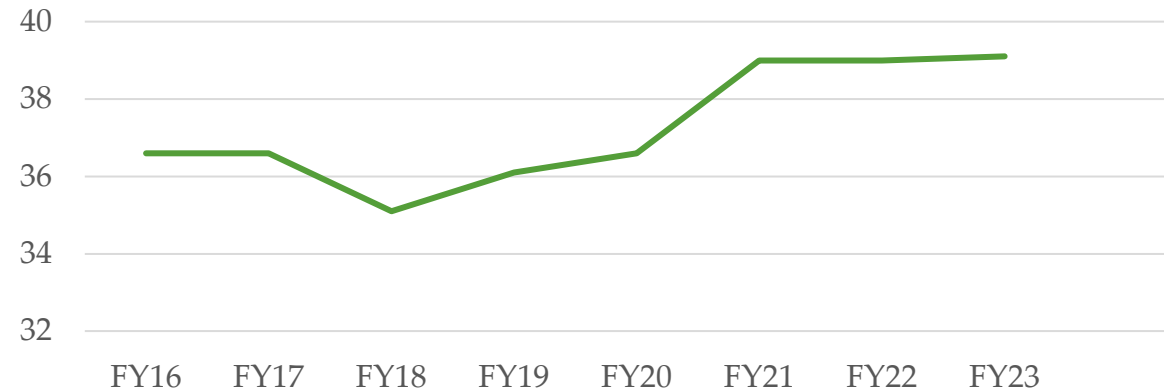
- Adjusted hours for some part-time employees to reflect actual hours (-0.6)



Water

FY2020	FY2021	FY2022	FY2023	Difference
36.6	39	39	39.1	+0.1

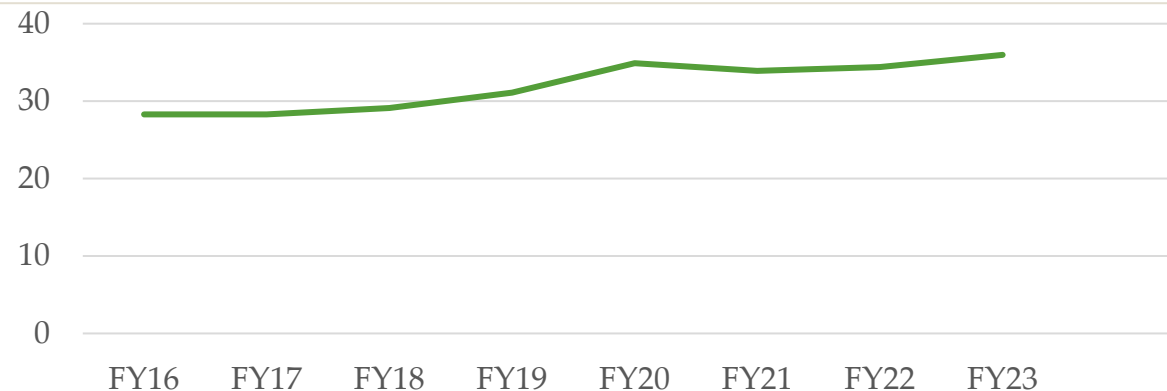
- Supplemental request approved for converting part-time intern to full-time public relations position (divided across four funds) (0.1)



Wastewater

FY2020	FY2021	FY2022	FY2023	Difference
34.9	33.9	34.4	36	+1.6

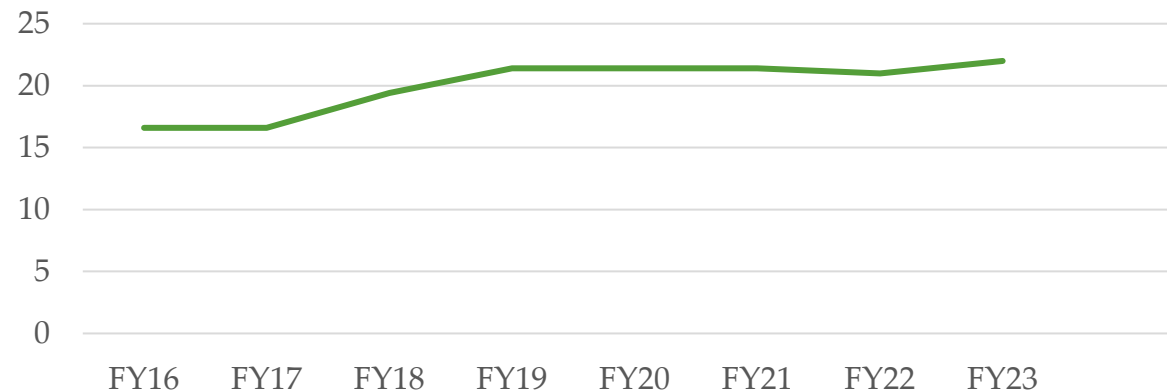
- Supplemental request approved for part-time office assistant position (0.5)
- Supplemental request approved for part-time wastewater collections operator position (0.5)
- Supplemental request approved for part-time pre-treatment inspector position (0.5)
- Supplemental request approved for converting part-time intern to full-time public relations position (divided across four funds) (0.1)



Sanitation

FY2020	FY2021	FY2022	FY2023	Difference
21.4	21.4	21	22	+1.1

- Supplemental request approved for new sanitation worker due to increased demand for picking up the recycle can weekly and an increase in the service lines for all types of cans. (1.0) Some cost will be offset by reducing the contract employee budget.
- Supplemental request approved for converting part-time intern to full-time public relations position (divided across four funds) (0.1)



Stormwater

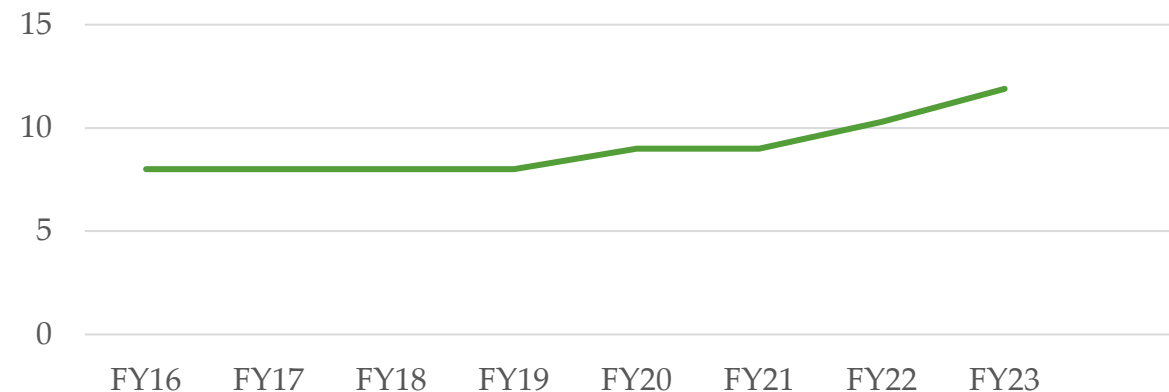
FY2020	FY2021	FY2022	FY2023	Difference
				+0.1

- Supplemental request approved for converting part-time intern to full-time public relations position (divided across four funds) (0.1)

Vehicle Maintenance

FY2020	FY2021	FY2022	FY2023	Difference
9	9	10.3	11.9	1.7

- Supplemental request approved for new automotive technician position (1.0)
- Contract position added to FY23 budget (0.7)



Parks and Recreation

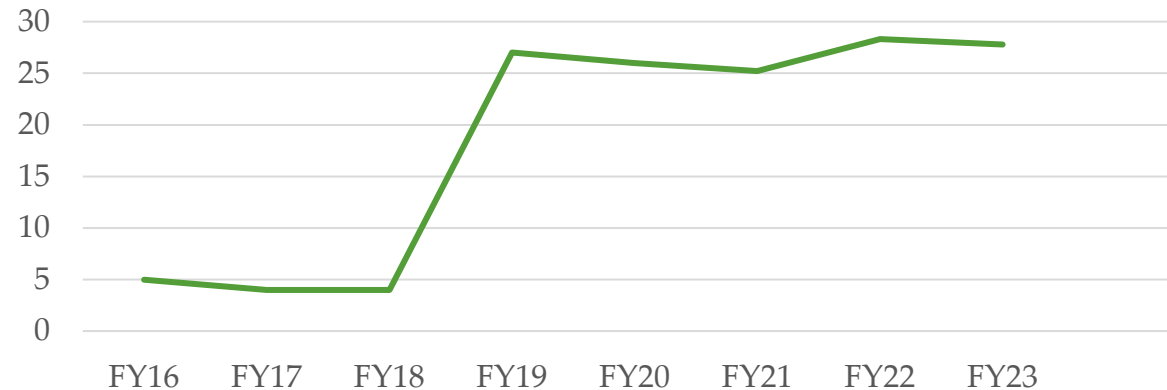
Division	FY2021	FY2022	FY2023	Difference
Golf	15.1	25.3	28.4	+3.1
Peaks Ice Arena	14.5	14.5	17.3	+2.8
Covey Center	15.3	11.5	12.8	+1.3

- Golf course added additional hours for seasonal employees, which will be offset by increased revenues (3.1)
- Ice Sheet added additional hours for seasonal employees, which will be offset by increased revenues (2.8)
- Full-time technical operations assistant coordinator with 50% of the cost being offset by increased Covey Center revenue projections (1.0)
- Adjusted part-time hours based on increased revenue projections for Covey Center (0.3)

Emergency Response

FY2020	FY2021	FY2022	FY2023	Difference
26	25.2	28.3	27.8	-0.5

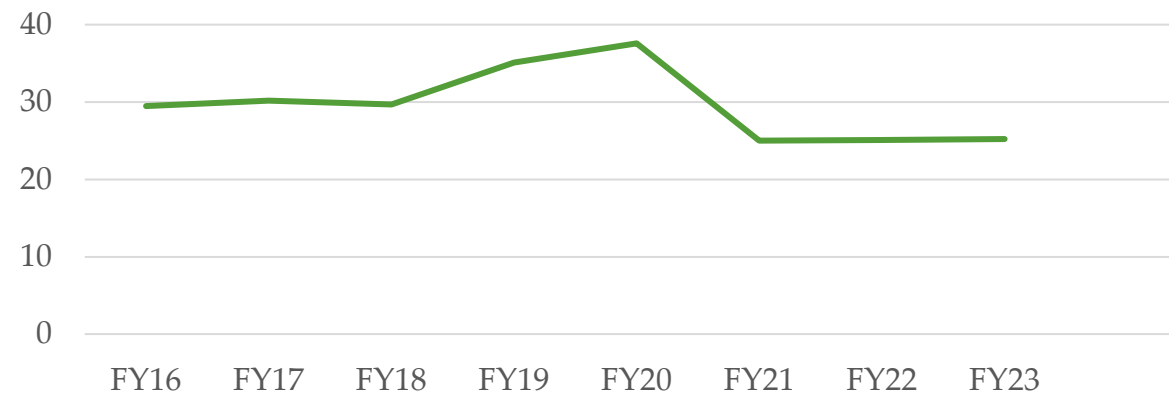
- Adjusted hours for reserve dispatchers to reflect actual hours (-0.5)



Customer Service

FY2020	FY2021	FY2022	FY2023	Difference
37.6	25	25.1	25.2	+0.1

- Adjusted hours for part-time customer service representatives to reflect actual hours (0.1)



Airport

FY2020	FY2021	FY2022	FY2023	Difference
5.2	6.2	6.2	13.7	+7.5

- Positions added due to FAA requirements
 - Division director (1.0)
 - Airport maintenance manager(1.0)
 - Airport operations specialists (added in FY22 mid-year) (3.0)
 - Document manager (1.0)
 - Airport security manager (1.0)
 - Airport wildlife biologist (0.5)
- Position previously funded by grants added back into budget (1.0)
- Airport operations coordinator position removed (-1.0)

PROVO MUNICIPAL COUNCIL STAFF REPORT



Submitter: EVANDERWERKEN
Department: Council
Requested Meeting Date:

SUBJECT: A presentation regarding non-General Fund expenditures (22-016)

RECOMMENDATION: Presentation and discussion.

BACKGROUND: This presentation will focus on an overview of the non-General Fund expenditures, including the following funds: (page number refer to the corresponding page in the Tentative Budget FY 2023)

- Enterprise (p. 70)
- Special Revenue (p. 86)
- Capital Improvement Projects (p. 101; p. 125)
- Internal Service (p. 107)
- Debt Service (p. 119)

Tentative Budget FY2023:

<https://www.provo.org/home/showpublisheddocument/20680/637871954009843591>

Five-Year Capital Improvement Plan FY2023:

<https://www.provo.org/home/showpublisheddocument/20574/637849144548970000>

FISCAL IMPACT:

PRESENTER'S NAME: Melia Dayley, Policy Analyst

REQUESTED DURATION OF PRESENTATION: 20 minutes

COMPATIBILITY WITH GENERAL PLAN POLICIES, GOALS, AND OBJECTIVES:

CITYVIEW OR ISSUE FILE NUMBER: 22-016

PROVO CITY MUNICIPAL COUNCIL

Staff Memorandum

Melia Dayley, Policy Analyst

Non-General Fund Expenditures

May 10, 2022



Summary

While Provo City's General Fund makes up the majority of the city's budget, non-General Fund money still has great impact on the city through expenditures such as CIP projects, debts, and internal services.

The following charts show the changes over previous fiscal years in each fund within the larger Non-General Fund category. Additionally, a dollar and percentage difference from FY22 and the tentative FY23 is provided with a brief explanation for the difference. Three out of the five Non-General Fund categories are projected to see an increase in expenditures- Enterprise, Special Revenue, and Internal Services. The Capital Improvement and Debt Service Funds are projected to see a decrease in expenditures.

Full explanations and reports on each fund can be found within the budget book (page numbers are provided in this memo's charts for each fund).

Non General Funds	Actual FY 2020	Actual FY2021	Original FY 22	Adjusted FY 22	Tentative FY 23	\$ Difference (Original)	% Change (Original)	Explanation (FY23 over FY22)
Expenditures								
Enterprise	\$ 144,578,120	\$ 161,275,194	\$ 192,922,238	\$ 275,685,356	\$ 249,485,540	\$ 56,563,302.00	29.32%	Personnel 5% COLA; Rate adjustments
Special Revenue	\$ 13,398,054	\$ 11,490,630	\$ 11,490,630	\$ 18,425,163	\$ 12,872,806	\$ 1,382,176.00	12.03%	Personnel 5%
Capital Improvement	\$ 28,258,737	\$ 41,435,137	\$ 19,345,290	\$ 92,225,548	\$ 15,912,613	\$ (3,432,677.00)	-17.74%	City building projects in FY 22 and not in FY 23 per 5 year CIP needs
Internal Service	\$ 18,378,374	\$ 18,677,136	\$ 19,661,357	\$ 25,423,167	\$ 21,815,511	\$ 2,154,154.00	10.96%	Personnel 5% COLA/market rate &
Debt Service	\$ 15,596,139	\$ 13,293,958	\$ 13,952,948	\$ 13,952,948	\$ 12,706,228	\$ (1,246,720.00)	-8.94%	Transfers
Total Expenditures	\$ 220,209,424	\$ 246,172,055	\$ 257,372,463	\$ 425,712,182	\$ 384,034,697	\$ 126,662,234.00	49.21%	

Enterprise Funds

The City's enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The intent of the City is that:

- 1) The costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges and/or
- 2) The City has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Departments (Functional Units)	Municipal Council	Legal	General Services	Mayor's Office & Media	Administrative Services	Development Services	Fire	Police	Parks & Rec.	Power	Public Works	Library	Customer Service	Non Depart.
ENTERPRISE FUNDS														
Airport											X			
Power										X				
Peaks Ice Arena									X					
Sanitation											X			
Wastewater											X			
Water											X			
Utility Transportation											X			
Golf Course									X					

Enterprise Funds	Actual FY 2020	Actual FY 2021	Original FY 22	Adjusted FY 22	Tentative FY 23	\$ Difference (Original)	% Change (Original)	Explanation (FY23 over FY22)
Expenditures								
Airport (p. 71)	\$ 13,702,645	\$ 23,712,843	\$ 1,688,873	\$ 47,234,410	\$ 23,935,954	\$22,247,081.00	1317.27%	5% COLA; Airport terminal; FAA requirements; Funding capital projects
Power (p. 73)	\$ 76,801,694	\$ 75,486,333	\$ 85,765,579	\$ 94,214,208	\$ 83,136,354	\$ (2,629,225.00)	-3.07%	5% COLA; 2% rate increase
Peaks Ice Arena (p.75)	\$ 1,400,361	\$ 1,493,471	\$ 1,646,102	\$ 2,000,285	\$ 1,785,306	\$ 139,204.00	8.46%	5% COLA; Additional employee hours
Sanitation (p. 77)	\$ 5,480,941	\$ 6,230,862	\$ 6,491,228	\$ 7,091,309	\$ 7,776,520	\$ 1,285,292.00	19.80%	5% COLA; Supplemental 1.25 FTE
Wastewater (p.78)	\$ 21,068,061	\$ 32,954,454	\$ 44,959,385	\$ 62,149,652	\$ 83,615,718	\$38,656,333.00	85.98%	5% COLA; Capital projects
Water (p.80)	\$ 16,198,648	\$ 16,233,775	\$ 48,636,248	\$ 58,225,477	\$ 62,298,150	\$13,661,902.00	28.09%	5% COLA; 5% rate increase; Treatment plant; 0.25 FTE
Utility Transportation Fund (p.82)	\$ 3,894,913	\$ 1,946,301	\$ 2,140,000	\$ 2,967,407	\$ 2,160,000	\$ 20,000.00	0.93%	5% COLA; Utility Transportation Fund terminal; FAA requirements; Funding capital projects
Golf (p.82)	\$ 6,030,857	\$ 3,217,156	\$ 1,594,823	\$ 1,802,607	\$ 1,770,982	\$ 176,159.00	11.05%	5% COLA; Additional seasonal hours
Total Expenditures	\$ 144,578,120	\$ 161,275,195	\$ 192,922,238	\$ 275,685,355	\$ 266,478,984	\$ 73,556,746	38.13%	

Special Revenue Funds

- **Justice Court:** The Justice Court has authority over Class B and Class C misdemeanors, infractions, violations of city ordinances which includes zoning violations committed within the boundaries of Provo City, and small claim disputes.
- **Emergency Response:** The Emergency Response Fund is used to account for appropriations associated with the operation of Provo City's Emergency 911 program.
- **Trust and Agency:** The Trust & Agency Fund is used to hold deposits for construction and performance bonds.
- **Library:** The Library is divided into four major divisions:
 1. Administration provides leadership for all areas of the Library and is responsible for the human resources, financial and facilities services, and events for the Library.
 2. Adult/teen services
 3. Children's services
 4. Support Services consists of Circulation, Technical Services and the Information Systems departments
- **Covey Center:**
- **Cemetery Perpetuity:** The Perpetuity Fund is used to set aside funds for future debt service payments from revenues of cemetery activities.
- **Cemetery Plots:** This fund is to account for the sale of previously purchased cemetery plots.
- **Vending**
- **Development Services (previously Community and Neighborhood Services)**
 - **CDBG; Rental Rehabilitation; Home Consortium; Special Purpose Grants:** Starting in FY 2020, several funds that used to report to the RDA (CDBG, Rental Rehabilitation, Home Consortium, and Special Purpose Grant funds) became part of Development Services.

Departments (Functional Units)	Municipal Council	Legal	General Services	Mayor's Office & Media	Administrative Services	Development Services	Fire	Police	Parks & Rec.	Power	Public Works	Library	Customer Service	Non Depart.
SPECIAL REVENUE FUNDS														
Justice Court					X									
Emergency Response							X							
Library												X		
Covey Center									X					
Cemetery Perpetuity									X					
Cemetery Plots									X					
Vending														X
CDBG						X								
Rental Rehabilitation						X								
Home Consortium						X								
Special Purpose Grants						X								

Special Revenue Funds	Actual FY 2020	Actual FY 2021	Original FY 22	Adjusted FY 22	Tentative FY 23	\$ Difference (Original)	% Change (Original)	Explanation (FY23 over FY22)
Expenditures								
Justice Court (p.86)	\$ 1,335,618	\$ 1,301,696	\$ 1,489,418	\$ 1,489,418	\$ 1,621,217	\$ 131,799.00	8.85%	Personnel 5% COLA/market rate
Emergency Response (p. 88)	\$ 2,399,082	\$ 2,558,716	\$ 2,617,717	\$ 2,734,960	\$ 2,788,832	\$ 171,115.00	6.54%	Personnel 5% COLA/market rate
Trust and Agency (p. 90)	\$ 2,137	\$ 3,412	\$ -	\$ 2,000	\$ 3,000	\$ 3,000.00		No significant changes
Library (p.91)	\$ 4,468,662	\$ 4,525,814	\$ 4,752,368	\$ 5,585,313	\$ 4,985,091	\$ 232,723.00	4.90%	Personnel 5% COLA/market rate
Covey Center for the Arts (p. 93)	\$ 892,240	\$ 939,719	\$ 981,377	\$ 994,127	\$ 1,281,078	\$ 299,701.00	30.54%	Personnel 5% COLA/market rate & Supplemental FTE position
Cemetery Perpetuity (p. 95)	\$ -	\$ -	\$ 168,984	\$ 168,984	\$ 168,997	\$ 13.00	0.01%	No significant changes
Cemetery Plots (p. 96)	\$ 2,200	\$ -	\$ -	\$ -	\$ -	\$ -		No significant changes
Community & Neighborhood Services (p. 97)	\$ 4,163,836	\$ 2,033,009	\$ 2,997,912	\$ 7,186,863	\$ 1,993,587	\$ (1,004,325.00)	-33.50%	See individual budget per program & Personnel 5% COLA/market rate
Total Expenditures	\$ 13,263,775	\$ 11,362,366	\$ 13,007,776	\$ 18,161,665	\$ 12,841,802	\$ (165,974)	-1.28%	

Capital Improvement Project (CIP) Funds

- **General Capital Improvement Fund:** Accounts for general City projects not specifically associated with a specific City department.
- **B&C and Engineering Capital Improvement Project Funds:** Account for city projects dealing with roads, bridges, sidewalks, and traffic signals. Revenue from these funds come from the B&C Road Tax, impact and developer fees, grants, and transfers from other funds.
- **Parks Fund:** Account is used for monies spent on capital improvement projects associated with the Parks and Recreation Department.
- **Economic Development Capital Improvement Fund and the Mountain Vista Fund:** Account for expenditures to help promote and create opportunities for business development within Provo City

Departments (Functional Units)	Municipal Council	Legal	General Services	Mayor's Office & Media	Administrative Services	Development Services	Fire	Police	Parks & Rec.	Power	Public Works	Library	Customer Service	Non Depart.
CAPITAL IMPROVEMENT PROJECT (CIP) FUNDS														
General CIP														X
B&C CIP											X			
Engineering CIP											X			
Parks CIP									X					
Econ. Development CIP						X								

Capital Improvement Funds	Actual FY 2020	Actual FY 2021	Original FY 22	Adjusted FY 22	Tentative FY 23	\$ Difference (Original)	% Change (Original)	Explanation (FY23 over FY22)
Expenditures								
General (p.101)	\$ 11,410,575	\$ 33,617,068	\$ 908,029	\$ 31,995,592	\$ 51,000	\$ (857,029.00)	-94.38%	City building projects in FY 22 and not in FY 23 per 5 year CIP needs
B&C Roads (p.102)	\$ 3,062,549	\$ 1,592,618	\$ 2,840,000	\$ 7,795,824	\$ 2,840,000	\$ -	0.00%	No significant changes
Engineering (p.103)	\$ 10,366,119	\$ 3,455,943	\$ 6,235,870	\$ 21,212,662	\$ 3,000,000	\$ (3,235,870.00)	-51.89%	per 5 year CIP needs
Parks (p.104)	\$ 1,561,818	\$ 2,479,858	\$ 9,361,391	\$ 21,315,935	\$ 10,372,109	\$ 1,010,718.00	10.80%	per 5 year CIP needs
Economic Development (p.105)	\$ 28,705	\$ -	\$ -	\$ 1,338,217	\$ -	\$ -		No significant changes
Total Expenditures	\$ 26,429,766	\$ 41,145,487	\$ 19,345,290	\$ 83,658,230	\$ 16,263,109	\$ (3,082,181)	-15.93%	

Internal Service Funds

Internal Service Funds are used to report activities that result in accumulation and allocation of costs of supplies and services provided and used internally among the City's various functions.

The City uses internal service funds to:

- Account for employee benefits
- Insurance and claims
- Vehicle management and replacement
- Internal telecom maintenance
- Facility services
- Interfund loans
- Customer service functions

The primary revenue source for all internal service funds is chargeback revenue and transfers in from other funds.

Departments (Functional Units)	Municipal Council	Legal	General Services	Mayor's Office & Media	Administrative Services	Development Services	Fire	Police	Parks & Rec.	Power	Public Works	Library	Customer Service	Non Depart.
INTERNAL SERVICE FUNDS														
Employee Benefits														X
Insurance & Claims														X
Facility Services					X									
Computer Replacement														X
Vehicle Maintenance											X			
Vehicle Replacement											X			
Telecom														X
Customer Service													X	

Internal Service Funds	Actual FY 2020	Actual FY 2021	Original FY 22	Adjusted FY 22	Tentative FY 23	\$ Difference (Original)	% Change (Original)	Explanation (FY23 over FY22)
Expenditures								
Employee Benefits (p.108)	\$ 1,914,527	\$ 2,232,022	\$ 1,868,438	\$ 1,868,438	\$ 1,851,728	\$ (16,710.00)	-0.89%	Health costs slightly down
Insurance/Claims (p.109)	\$ 1,756,947	\$ 1,809,608	\$ 2,048,316	\$ 2,048,315	\$ 2,234,686	\$ 186,370.00	9.10%	Cost increase- no significant changes
Facility Services (p.110)	\$ 1,266,831	\$ 1,239,691	\$ 2,131,262	\$ 3,457,212	\$ 2,353,188	\$ 221,926.00	10.41%	Personnel 5% COLA/market rate & new city hall increases
Computer Replacement (p.112)	\$ 323,616	\$ 286,397	\$ 642,474	\$ 1,673,482	\$ -	\$ (642,474.00)	-100.00%	
Vehicle Maintenance (p.113)	\$ 2,770,755	\$ 3,028,491	\$ 3,054,395	\$ 3,060,749	\$ 4,204,456	\$ 1,150,061.00	37.65%	Personnel 5% COLA/market rate & Supplemental FTE position
Vehicle Replacement (p.114)	\$ 6,028,796	\$ 6,873,089	\$ 6,261,366	\$ 9,066,722	\$ 7,194,337	\$ 932,971.00	14.90%	Supplemental request for 2 new police vehicles
Telecom (p.115)	\$ 57,025	\$ 33,997	\$ 484,743	\$ 784,743	\$ 339,579	\$ (145,164.00)	-29.95%	No significant changes
Customer Service (p.116)	\$ 4,259,878	\$ 3,173,840	\$ 3,170,364	\$ 3,463,505	\$ 3,637,538	\$ 467,174.00	14.74%	Personnel 5% COLA/market rate
Total Expenditures	\$ 18,378,374	\$ 18,677,135	\$ 19,661,358	\$ 25,423,166	\$ 21,815,512	\$ 2,154,154	10.96%	

Debt Service Funds

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

- Provo City has issued two types of bonds: general obligation and revenue bonds.
 - General obligation bonds** are repaid through property tax levies. Current general obligation bonds include bonds for the Rec Center and the new City Hall/Public Safety Headquarters/Fire Station 2.
 - Revenue bonds** are repaid through a designated revenue source. Currently, Provo's revenue bonds are for the cemetery, the fiber network, and enterprise-fund-related projects.
- Capital Leases:** Long-term debt can also be incurred through capital leases. Provo City currently has capital leases for ERP debt (i.e., Provo 360), fire apparatus, and golf course equipment.
- Notes Payable:** Finally, Provo also has several expenses that are accounted for in notes payable. These expenses are related to the Regional Sports Park and Airport projects.
- Debt service funds** manage principal and interest payment requirements on outstanding obligations. Provo City has three debt service funds (None of these funds are tied to a specific department.) —
 - Debt Service
 - Telecom Debt Service
 - ERP Debt Service.

Departments (Functional Units)	Municipal Council	Legal	General Services	Mayor's Office & Media	Administrative Services	Development Services	Fire	Police	Parks & Rec.	Power	Public Works	Library	Customer Service	Non Depart.
DEBT SERVICE FUNDS														
Debt Service														X
ERP Debt Service														X
Telecom Debt Service														X

Debt Service Funds	Actual FY 2020	Actual FY 2021	Original FY 22	Adjusted FY 22	Tentative FY 23	\$ Difference (Original)	% Change (Original)	Explanation (FY23 over FY22)
Expenditures								
Debt Service (p.119)	\$ 8,513,056	\$ 8,387,511	\$ 8,616,087	\$ 8,615,554	\$ 9,053,850	\$ 437,763.00	5.08%	No significant changes
Telecom Debt Service (p.120)	\$ 3,223,657	\$ 3,218,291	\$ 3,221,563	\$ 3,221,563	\$ 3,222,689	\$ 1,126.00	0.03%	
ERP Debt Service (p.120)	\$ 3,859,426	\$ 1,688,156	\$ 2,115,298	\$ 2,115,831	\$ 869,689	\$ (1,245,609.00)	-58.89%	Transfer to General CIP
Total Expenditures	\$ 15,596,139		\$ 13,952,948	\$ 13,952,948	\$ 13,146,228.00	\$ (806,720)	-5.78%	

Non General Funds	Actual FY 2020	Actual FY2021	Original FY 22	Adjusted FY 22	Tentative FY 23	\$ Difference (Original)	% Change (Original)	Explanation (FY23 over FY22)
Expenditures								
Enterprise	\$ 144,578,120	\$ 161,275,194	\$ 192,922,238	\$ 275,685,356	\$ 249,485,540	\$ 56,563,302.00	29.32%	Personnel 5% COLA; Rate adjustments
Special Revenue	\$ 13,398,054	\$ 11,490,630	\$ 11,490,630	\$ 18,425,163	\$ 12,872,806	\$ 1,382,176.00	12.03%	Personnel 5%
Capital Improvement	\$ 28,258,737	\$ 41,435,137	\$ 19,345,290	\$ 92,225,548	\$ 15,912,613	\$ (3,432,677.00)	-17.74%	City building projects in FY 22 and not in FY 23 per 5 year CIP needs
Internal Service	\$ 18,378,374	\$ 18,677,136	\$ 19,661,357	\$ 25,423,167	\$ 21,815,511	\$ 2,154,154.00	10.96%	Personnel 5% COLA/market rate &
Debt Service	\$ 15,596,139	\$ 13,293,958	\$ 13,952,948	\$ 13,952,948	\$ 12,706,228	\$ (1,246,720.00)	-8.94%	Transfers
Total Expenditures	\$ 220,209,424	\$ 246,172,055	\$ 257,372,463	\$ 425,712,182	\$ 384,034,697	\$ 126,662,234.00	49.21%	

Enterprise Funds	Actual FY 2020	Actual FY 2021	Original FY 22	Adjusted FY 22	Tentative FY 23	\$ Difference (Original)	% Change (Original)	Explanation (FY23 over FY22)
Expenditures								
Airport (p. 71)	\$ 13,702,645	\$ 23,712,843	\$ 1,688,873	\$ 47,234,410	\$ 23,935,954	\$22,247,081.00	1317.27%	5% COLA; Airport terminal; FAA requirements; Funding capital projects
Power (p. 73)	\$ 76,801,694	\$ 75,486,333	\$ 85,765,579	\$ 94,214,208	\$ 83,136,354	\$ (2,629,225.00)	-3.07%	5% COLA; 2% rate increase
Peaks Ice Arena (p.75)	\$ 1,400,361	\$ 1,493,471	\$ 1,646,102	\$ 2,000,285	\$ 1,785,306	\$ 139,204.00	8.46%	5% COLA; Additional employee hours
Sanitation (p. 77)	\$ 5,480,941	\$ 6,230,862	\$ 6,491,228	\$ 7,091,309	\$ 7,776,520	\$ 1,285,292.00	19.80%	5% COLA; Supplemental 1.25 FTE
Wastewater (p.78)	\$ 21,068,061	\$ 32,954,454	\$ 44,959,385	\$ 62,149,652	\$ 83,615,718	\$38,656,333.00	85.98%	5% COLA; Capital projects
Water (p.80)	\$ 16,198,648	\$ 16,233,775	\$ 48,636,248	\$ 58,225,477	\$ 62,298,150	\$13,661,902.00	28.09%	5% COLA; 5% rate increase; Treatment plant; 0.25 FTE
Utility Transportation Fund (p.82)	\$ 3,894,913	\$ 1,946,301	\$ 2,140,000	\$ 2,967,407	\$ 2,160,000	\$ 20,000.00	0.93%	5% COLA; Utility Transportation Fund terminal; FAA requirements; Funding capital projects
Golf (p.82)	\$ 6,030,857	\$ 3,217,156	\$ 1,594,823	\$ 1,802,607	\$ 1,770,982	\$ 176,159.00	11.05%	5% COLA; Additional seasonal hours
Total Expenditures	\$ 144,578,120	\$ 161,275,195	\$ 192,922,238	\$ 275,685,355	\$ 266,478,984	\$ 73,556,746	38.13%	

Special Revenue Funds	Actual FY 2020	Actual FY 2021	Original FY 22	Adjusted FY 22	Tentative FY 23	\$ Difference (Original)	% Change (Original)	Explanation (FY23 over FY22)
Expenditures								
Justice Court (p.86)	\$ 1,335,618	\$ 1,301,696	\$ 1,489,418	\$ 1,489,418	\$ 1,621,217	\$ 131,799.00	8.85%	Personnel 5% COLA/market rate
Emergency Response (p. 88)	\$ 2,399,082	\$ 2,558,716	\$ 2,617,717	\$ 2,734,960	\$ 2,788,832	\$ 171,115.00	6.54%	Personnel 5% COLA/market rate
Trust and Agency (p. 90)	\$ 2,137	\$ 3,412	\$ -	\$ 2,000	\$ 3,000	\$ 3,000.00		No significant changes
Library (p.91)	\$ 4,468,662	\$ 4,525,814	\$ 4,752,368	\$ 5,585,313	\$ 4,985,091	\$ 232,723.00	4.90%	Personnel 5% COLA/market rate
Covey Center for the Arts (p. 93)	\$ 892,240	\$ 939,719	\$ 981,377	\$ 994,127	\$ 1,281,078	\$ 299,701.00	30.54%	Personnel 5% COLA/market rate & Supplemental FTE position
Cemetary Perpetuity (p. 95)	\$ -	\$ -	\$ 168,984	\$ 168,984	\$ 168,997	\$ 13.00	0.01%	No significant changes
Cemetary Plots (p. 96)	\$ 2,200	\$ -	\$ -	\$ -	\$ -	\$ -		No significant changes
Community & Neighborhood Services (p. 97)	\$ 4,163,836	\$ 2,033,009	\$ 2,997,912	\$ 7,186,863	\$ 1,993,587	\$ (1,004,325.00)	-33.50%	See individual budget per program & Personnel 5% COLA/market rate
Total Expenditures	\$ 13,263,775	\$ 11,362,366	\$ 13,007,776	\$ 18,161,665	\$ 12,841,802	\$ (165,974)	-1.28%	

Capital Improvement Funds	Actual FY 2020	Actual FY 2021	Original FY 22	Adjusted FY 22	Tentative FY 23	\$ Difference (Original)	% Change (Original)	Explanation (FY23 over FY22)
Expenditures								
General (p.101)	\$ 11,410,575	\$ 33,617,068	\$ 908,029	\$ 31,995,592	\$ 51,000	\$ (857,029.00)	-94.38%	City building projects in FY 22 and not in FY 23 per 5 year CIP needs
B&C Roads (p.102)	\$ 3,062,549	\$ 1,592,618	\$ 2,840,000	\$ 7,795,824	\$ 2,840,000	\$ -	0.00%	No significant changes
Engineering (p.103)	\$ 10,366,119	\$ 3,455,943	\$ 6,235,870	\$ 21,212,662	\$ 3,000,000	\$ (3,235,870.00)	-51.89%	per 5 year CIP needs
Parks (p.104)	\$ 1,561,818	\$ 2,479,858	\$ 9,361,391	\$ 21,315,935	\$ 10,372,109	\$ 1,010,718.00	10.80%	per 5 year CIP needs
Economic Development (p.105)	\$ 28,705	\$ -	\$ -	\$ 1,338,217	\$ -	\$ -		No significant changes
Total Expenditures	\$ 26,429,766	\$ 41,145,487	\$ 19,345,290	\$ 83,658,230	\$ 16,263,109	\$ (3,082,181)	-15.93%	

Internal Service Funds	Actual FY 2020	Actual FY 2021	Original FY 22	Adjusted FY 22	Tentative FY 23	\$ Difference (Original)	% Change (Original)	Explanation (FY23 over FY22)
Expenditures								
Employee Benefits (p.108)	\$ 1,914,527	\$ 2,232,022	\$ 1,868,438	\$ 1,868,438	\$ 1,851,728	\$ (16,710.00)	-0.89%	Health costs slightly down
Insurance/Claims (p.109)	\$ 1,756,947	\$ 1,809,608	\$ 2,048,316	\$ 2,048,315	\$ 2,234,686	\$ 186,370.00	9.10%	Cost increase- no signifcant changes
Facility Services (p.110)	\$ 1,266,831	\$ 1,239,691	\$ 2,131,262	\$ 3,457,212	\$ 2,353,188	\$ 221,926.00	10.41%	Personnel 5% COLA/market rate & new city hall increases
Computer Replacement (p.112)	\$ 323,616	\$ 286,397	\$ 642,474	\$ 1,673,482	\$ -	\$ (642,474.00)	-100.00%	
Vehicle Maintenance (p.113)	\$ 2,770,755	\$ 3,028,491	\$ 3,054,395	\$ 3,060,749	\$ 4,204,456	\$ 1,150,061.00	37.65%	Personnel 5% COLA/market rate & Supplemental FTE position
Vehicle Replacement (p.114)	\$ 6,028,796	\$ 6,873,089	\$ 6,261,366	\$ 9,066,722	\$ 7,194,337	\$ 932,971.00	14.90%	Supplemental request for 2 new police vehicles
Telecom (p.115)	\$ 57,025	\$ 33,997	\$ 484,743	\$ 784,743	\$ 339,579	\$ (145,164.00)	-29.95%	No signiifcant changes
Customer Service (p.116)	\$ 4,259,878	\$ 3,173,840	\$ 3,170,364	\$ 3,463,505	\$ 3,637,538	\$ 467,174.00	14.74%	Personnel 5% COLA/market rate
Total Expenditures	\$ 18,378,374	\$ 18,677,135	\$ 19,661,358	\$ 25,423,166	\$ 21,815,512	\$ 2,154,154	10.96%	

Debt Service Funds	Actual FY 2020	Actual FY 2021	Original FY 22	Adjusted FY 22	Tentative FY 23	\$ Difference (Original)	% Change (Original)	Explanation (FY23 over FY22)
Expenditures								
Debt Service (p.119)	\$ 8,513,056	\$ 8,387,511	\$ 8,616,087	\$ 8,615,554	\$ 9,053,850	\$ 437,763.00	5.08%	No significant changes
Telecom Debt Service (p.120)	\$ 3,223,657	\$ 3,218,291	\$ 3,221,563	\$ 3,221,563	\$ 3,222,689	\$ 1,126.00	0.03%	
ERP Debt Service (p.120)	\$ 3,859,426	\$ 1,688,156	\$ 2,115,298	\$ 2,115,831	\$ 869,689	\$ (1,245,609.00)	-58.89%	Transfer to General CIP
Total Expenditures	\$ 15,596,139		\$ 13,952,948	\$ 13,952,948	\$ 13,146,228.00	\$ (806,720)	-5.78%	