



CLEARFIELD COMMUNITY DEVELOPMENT AND RENEWAL AGENCY  
AGENDA AND SUMMARY REPORT  
June 27, 2023 - POLICY SESSION

*Meetings of the City Council of Clearfield City may be conducted via electronic means pursuant to Utah Code Ann. § 52-4-207 as amended. In such circumstances, contact will be established and maintained via electronic means and the meetings will be conducted pursuant to the Electronic Meetings Policy established by the City Council for electronic meetings.*

55 South State Street  
Third Floor  
Clearfield, Utah

**COMMUNITY DEVELOPMENT AND RENEWAL AGENCY (CDRA) AGENDA**

***PUBLIC HEARING:***

1. **PUBLIC HEARING TO RECEIVE PUBLIC COMMENT ON AMENDMENTS TO THE FISCAL YEAR 2023 (FY23) BUDGET**

**BACKGROUND:** Staff has identified expenditures necessary for CDRA operations which were not included in its current budget. Rich Knapp, Finance Manager, has prepared some proposed amendments for the Fiscal Year 2023 (FY23) budget. State law requires a public hearing before the Board approves amendments to the CDRA budget.

**RECOMMENDATION:** Receive public comment.

2. **PUBLIC HEARING TO RECEIVE PUBLIC COMMENT ON THE PROPOSED FISCAL YEAR 2024 (FY24) BUDGET**

**BACKGROUND:** Utah code requires a public hearing regarding adoption of the upcoming fiscal

year budget. Staff prepared and submitted to the Board a balanced final budget for Fiscal Year 2024 (FY24) which begins July 1, 2023, and ends June 30, 2024. The submitted tentative budget was adopted on May 9, 2023.

RECOMMENDATION: Receive public comment.

***SCHEDULED ITEMS:***

3. CONSIDER APPROVAL OF RESOLUTION 2023R-02 ADOPTING THE FISCAL YEAR 2024 (FY24) BUDGET

RECOMMENDATION: Approve Resolution 2023R-02 adopting the Fiscal Year 2024 (FY24) budget and authorize the Chair's signature to any necessary documents.

4. CONSIDER APPROVAL OF RESOLUTION 2023R-03 AUTHORIZING AN AMENDMENT TO THE FISCAL YEAR 2023 (FY23) BUDGET

RECOMMENDATION: Approve Resolution 2023R-03 authorizing an amendment to the Fiscal Year 2023 (FY23) budget and authorize the Chair's signature to any necessary documents.

***\*\*ADJOURN AS THE CDRA\*\****



## STAFF REPORT

**TO:** Mayor Shepherd and City Council Members

**FROM:** Rich Knapp, Chief Finance Officer

**MEETING DATE:** June 27, 2023

**SUBJECT:** Fiscal Year 2023 Proposed Budget Amendments

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### **RECOMMENDED ACTION**

Staff recommends the Mayor and City Council consider the FY2023 proposed budget amendments.

### **DESCRIPTION / BACKGROUND**

The attached table is draft only. New amendment proposals and/or adjustments may be made before final approval on June 27.

The attached table lists proposed expenditures that do not have budget authority, or which exceed FY 2023 budget authority and require budget amendments as allowed by Utah Code Title 10 Chapter 6 Section 124 to 129.

### **CORRESPONDING POLICY PRIORITIES**

- Improving Clearfield's Image, Livability, and Economy
- Maintaining a Highly Motivated and Well-Trained Workforce
- Providing Quality Municipal Services

### **FISCAL IMPACT**

The proposed General Fund amendments net use of unrestricted GF fund balance total \$4,933,408. This would bring the total budgeted use of General Fund reserves/available cash for FY23 to \$7,807,209. If the FY24 projects transfer is not considered, the use of reserves is \$3,062,801. The FY22 ending available cash was \$1.8 million over the 35% net revenue metric—removed ARPA funds that financial statements included. Using updated revenue and expense projections, the FY23 year-end reserve balance will be about 25% or \$2.1M less than 35%. These numbers are not final.

### **ALTERNATIVES**



Most of the recommended amendments are due to expenditures that have already been incurred and/or authorized consistent with previous discussions with the City Council and should consequently be approved. Others are recommended for approval but are more discretionary and could be removed from the final list.

**SCHEDULE / TIME CONSTRAINTS**

This is the last opportunity to amend the FY23 Budget.

**LIST OF ATTACHMENTS**

- FY2023 Budget Amendment Items Worksheet

## FY2023 Budget Amendment Items - June

| Fund                                             | Expense Account Title | Division-Account# | Expense Adjust          | Description                                         | Source Account Title | Source Adjustment |
|--------------------------------------------------|-----------------------|-------------------|-------------------------|-----------------------------------------------------|----------------------|-------------------|
| Division                                         |                       |                   |                         |                                                     |                      |                   |
| <b>General Fund</b>                              |                       |                   |                         |                                                     |                      |                   |
| Recorder                                         | Benefits              | 104132-613301     | 16,000                  | Additional-Turnover                                 | Fund Balance         | 16,000            |
| * IT                                             | Equipment Purchase    | 104142-625002     | 50,000                  | Additional-Cameras & Door Access Controls-also FY24 | Fund Balance         | 50,000            |
| * Interdepartm                                   | Natural Gas           | 104151-627002     | 50,000                  | Additional-Price increases Nat Gas                  | Fund Balance         | 50,000            |
| * Streets                                        | Materials             | 104413-624004     | 24,000                  | Additional-Road Salt                                | Fund Balance         | 24,000            |
| * PARAT                                          | Capital Projects      | 104570-673001     | 110,000                 | Additional-Projects                                 | Committed FB         | 110,000           |
| Parks                                            | Contracted Services   | 104521-631006     | 49,000                  | Additional-VFD Fisher                               | Fund Balance         | 49,000            |
| * Tx to Other F                                  | Tx to Other Funds     | 104810-691004     | 4,744,408               | Additional-Transfer FY24 Fund 45 Capital in FY23    | Fund Balance         | 4,744,408         |
| * Tx to Other F                                  | Tx to Other Funds     | 104810-691004     | 3,533,456               | Additional-Portion of ARPA to Enterprise Funds      | Committed FB         | 3,533,456         |
| Total New Use of Unrestricted Fund Balance Items |                       |                   | 4,933,408               |                                                     |                      |                   |
| Total New Use of Committed Fund Balance Items    |                       |                   | <u>3,643,456</u>        |                                                     |                      |                   |
| Total General Fund Use of Fund Balance           |                       |                   | <u><u>8,576,864</u></u> |                                                     |                      |                   |

### CDRA

|        |                      |               |         |                                                         |                        |         |
|--------|----------------------|---------------|---------|---------------------------------------------------------|------------------------|---------|
| CDA #1 | Developer Increments | 204625-645004 | 176,794 | Developer Increment - Lifetime - higher than projection | Increment Distribution | 176,794 |
| RDA #7 | Capital Projects     | 204617-645004 | 14,653  | Developer Increment - City Centre - higher than proj    | Increment Distribution | 14,653  |

### Utilites

|         |            |               |           |                                |                  |           |
|---------|------------|---------------|-----------|--------------------------------|------------------|-----------|
| * Water | Tx from GF | 510000-381004 | 1,177,819 | Tx in from General Fund - ARPA | Transfer from GF | 1,177,819 |
| * Sewer | Tx from GF | 520000-381004 | 1,177,819 | Tx in from General Fund - ARPA | Transfer from GF | 1,177,819 |
| * Water | Tx from GF | 530000-381004 | 1,177,819 | Tx in from General Fund - ARPA | Transfer from GF | 1,177,819 |

\* item not previously commicated to the Mayor and Council



The background of the entire page is a digital painting of a red and white F-35 fighter jet flying over a town and mountains. The jet is in the upper half of the image, flying towards the right. The town is in the lower half, with colorful buildings and green trees. The mountains are in the background, rendered in shades of blue and green. The overall style is painterly and vibrant.

**Fiscal Year 2024 Budget**  
**July 1, 2023 - June 30, 2024**

# City Manager's Message

June 27, 2023

To the Honorable Mayor, Members of the City Council, and Residents of Clearfield City:

It is my pleasure to present the Fiscal Year 2024 Budget for Clearfield City. This budget document provides detailed information concerning the financial condition and activity of the City government, and we are committed to providing the highest quality services in a manner that is both efficient and transparent. All budget decisions reflect Clearfield City's commitment to creating a place where people want to be. The budget allocates resources to provide quality municipal services; improve Clearfield's image, livability and economy; and maintain a highly motivated and well-trained workforce.

Sales Tax (the City's largest revenue source) has continued a higher-than-expected trend. Consumer spending and higher prices are most likely the cause. Therefore, this FY24 budget reflects a \$625,000 increase in sales tax revenue compared to FY23. Also, the City anticipates new growth in total property tax revenue of \$72,000. The tax rate will decrease. And with the rapid pace of development and redevelopment, related fees continue remain higher than historical.

Even with these additional revenues, ensuring the ongoing sustainability of our operations and keeping up with rapid inflation are constantly considered. Cost escalation is impacting everything from materials and supplies to capital projects and personnel. As part of maintaining a highly motivated and well-trained workforce, the FY24 budget accommodates a market/merit increase to wages and an increase in health insurance premiums. These increases are essential to provide the compensation and benefits that are necessary to attract and retain highly qualified employees, especially given the highly competitive labor marketplace and ultra-low unemployment rates.

To address the Council's priorities and the growing needs of our community, the FY24 budget provides for the following additions and changes to staffing.

- 2 FT Police Officer
- FT Accounting Technician
- Convert PT To FT Building Maintenance
- Convert PT To FT Comm Serv Admin

The budget also includes funds for important capital projects, such as street surface treatments (\$530,000); street reconstruction (\$2 million); Clearfield Aquatic and Fitness Center roof replacement (\$1.5M); new water, sewer, and storm projects (\$3.4M); and replacing the Thornock Playground (\$100,000). To a significant extent, reserves are being used for these one-time costs. We also anticipate the continued construction of public improvements at Clearfield Station in FY24.

I would like to thank our Finance Division who helped prepare this budget. I would also like to thank the Department Heads and their staff for their constant efforts in providing the highest level of service with fiscal responsibility and accountability, as we strive to create places where people want to be.

Respectfully,



JJ Allen  
City Manager

## General Fund-Budget Net Ongoing Rev & Exp

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### Measure of Sustainability

#### Sources

|                                |                     |
|--------------------------------|---------------------|
| Revenues                       | \$22,212,723        |
| Transfer In                    | \$1,225,951         |
| Non-Operating Revenues         | -\$1,678,164        |
| <b>Total Operating Revenue</b> | <b>\$21,760,510</b> |

#### Ongoing Expenditures

|                                   |                     |
|-----------------------------------|---------------------|
| Personnel                         | \$15,340,029        |
| Materials & Services              | \$5,510,041         |
| Debt                              | \$1,256,751         |
| <b>Total Operating &amp; Debt</b> | <b>\$22,106,821</b> |

|                    |                   |
|--------------------|-------------------|
| <b>Net Ongoing</b> | <b>-\$346,311</b> |
|--------------------|-------------------|

|                              |                  |
|------------------------------|------------------|
| <b>3% Unspent Operations</b> | <b>\$625,502</b> |
|------------------------------|------------------|

|            |                  |
|------------|------------------|
| <b>Net</b> | <b>\$279,191</b> |
|------------|------------------|

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## General Fund Budget Summary

| Measure of Security               |           | FY24               |
|-----------------------------------|-----------|--------------------|
| <b>Sources</b>                    |           |                    |
| Revenues & Transfers In           | \$        | 23,438,674         |
| Use of Restricted                 | \$        | 138,000            |
| <b>Total Sources</b>              | <b>\$</b> | <b>23,576,674</b>  |
| <b>Expenditures</b>               |           |                    |
| Personnel                         | \$        | 15,340,029         |
| Materials & Services              | \$        | 5,510,041          |
| Debt                              | \$        | 1,256,751          |
| <b>Total Operating &amp; Debt</b> | <b>\$</b> | <b>22,106,821</b>  |
| One-time Operations Expense       | \$        | 697,673            |
| Capital                           | \$        | 6,729,492          |
| <b>Total One-time Expenses</b>    | <b>\$</b> | <b>7,427,165</b>   |
| <b>Total Expenditures</b>         | <b>\$</b> | <b>29,533,986</b>  |
| <b>Use of Available Reserves</b>  | <b>\$</b> | <b>(5,957,312)</b> |
| Est Beg Unrestricted Balance      | \$        | 10,580,232         |
| End Unrestricted Fund Balance     | \$        | 4,457,020          |
| Unrestrctd % of Revenues          |           | 20.1%              |

GFOA Recommendation - maintain unrestricted fund balance of no less than two months of regular general fund operating revenues or regular general fund operating expenditures.

Two Month Operating Exp  
\$3,684,470

Amount Above Two Mnth Oper  
\$772,550

Days Cash  
74

## Budget Summary – Governmental Funds

|                           | Revenues & Transfers In | Operating Expenditures & Transfers Out | Capital Expenditures | Total Expenditures   | Change in Available Cash |
|---------------------------|-------------------------|----------------------------------------|----------------------|----------------------|--------------------------|
| General Fund              | \$ 23,576,674           | \$ 27,551,383                          | \$ 1,985,084         | \$ 29,699,886        | \$(6,123,212)            |
| CDRA                      | 3,132,165               | 2,497,733                              | -                    | 2,497,733            | 634,432                  |
| Capital Projects          | 4,842,408               |                                        | 27,588,548           | 27,588,548           | (22,746,140)             |
| <b>Total Governmental</b> | <b>\$ 31,551,247</b>    | <b>\$ 30,212,535</b>                   | <b>\$ 29,573,632</b> | <b>\$ 59,786,167</b> | <b>\$(28,234,920)</b>    |

## Budget Summary – Enterprise/Utility Funds

|                         | Revenues & Transfers In | Operating Expenditures & Transfers Out | Capital Expenditures | Total Expenditures  | Change in Available Cash |
|-------------------------|-------------------------|----------------------------------------|----------------------|---------------------|--------------------------|
| Water                   | \$4,860,000             | \$4,077,083                            | \$6,086,403          | \$10,163,486        | (5,303,486)              |
| Sewer                   | 5,005,000               | 4,728,814                              | 5,537,001            | 10,265,815          | (5,260,815)              |
| Storm Water             | 1,727,820               | 1,044,063                              | 4,475,790            | 5,519,853           | (3,792,033)              |
| Garbage                 | 1,754,000               | 1,646,959                              | 1,519,000            | 3,165,959           | (1,411,959)              |
| <b>Total Enterprise</b> | <b>\$ 13,346,820</b>    | <b>\$11,496,919</b>                    | <b>\$17,618,194</b>  | <b>\$29,115,113</b> | <b>\$(15,768,293)</b>    |

## FY2024 Revenue Budget

|                                     | FY21<br>Actuals   | FY22<br>Actuals   | FY23<br>Budget    | FY24<br>Budget    | Change<br>'23 to '24 |
|-------------------------------------|-------------------|-------------------|-------------------|-------------------|----------------------|
| <b>100000 General Fund</b>          |                   |                   |                   |                   |                      |
| <b>Taxes</b>                        |                   |                   |                   |                   |                      |
| 311001 Current General Property     | 2,186,676         | 2,822,729         | 3,062,625         | 2,959,919         | (102,706)            |
| 311002 Vehicle Value Based Tax      | 146,349           | 153,525           | 115,000           | 115,000           | -                    |
| 312001 Delinquent Taxes Prior Yr    | 18,459            | 185,487           | 55,000            | 55,000            | -                    |
| 313001 General Sales & Use Taxes    | 5,941,968         | 6,469,844         | 6,375,000         | 7,000,000         | 625,000              |
| 313002 Energy Use Tax               | 2,478,493         | 2,837,260         | 2,545,000         | 3,130,000         | 585,000              |
| 313003 PARAT Tax                    | 353,434           | 366,812           | 361,000           | 360,000           | (1,000)              |
| 314002 CaTV Franchise Taxes         | 153,678           | 148,693           | 152,000           | 152,000           | -                    |
| 314003 Utility Franchise Taxes      | 502,940           | 499,961           | 515,000           | 545,000           | 30,000               |
| 314004 Muni Telecom License Tax     | 154,945           | 134,768           | 130,000           | 130,000           | -                    |
| 315001 Transient Room Tax           | 11,311            | 13,298            | 7,000             | 13,000            | 6,000                |
| <b>Taxes Total</b>                  | <b>11,948,254</b> | <b>13,632,378</b> | <b>13,317,625</b> | <b>14,459,919</b> | <b>1,142,294</b>     |
| <b>Licenses &amp; Permits</b>       |                   |                   |                   |                   |                      |
| 321001 Business Licenses            | 101,636           | 107,085           | 110,000           | 213,500           | 103,500              |
| 321002 Landlord Registration        | 63,474            | 55,295            | 25,000            | -                 | (25,000)             |
| 322002 Sign Permits                 | 750               | 1,750             | 1,500             | 1,500             | -                    |
| 322101 Building Permits             | 893,084           | 608,296           | 400,000           | 400,000           | -                    |
| 322103 Excavation Permits           | 141,784           | 22,920            | 8,000             | 8,000             | -                    |
| 322104 Demolition Permits           | 600               | 1,650             | 900               | 900               | -                    |
| 322105 Inspection Fees              | 11,656            | 11,844            | 6,000             | 6,000             | -                    |
| 322401 Cemetery & Burial Permits    | 21,350            | 20,250            | 22,000            | 22,000            | -                    |
| <b>Licenses &amp; Permits Total</b> | <b>1,234,335</b>  | <b>829,090</b>    | <b>573,400</b>    | <b>651,900</b>    | <b>78,500</b>        |
| <b>Intergovernmental</b>            |                   |                   |                   |                   |                      |
| 331001 Federal Grants               | 2,286,768         | 1,558,976         | 7,580             | 8,360             | 780                  |
| 331006 CDBG Grant Revenue           | 126,642           | 555,923           | 204,240           | 193,361           | (10,879)             |
| 334001 State Grants                 | 288,647           | 307,676           | 4,322,498         | 298,112           | (4,024,386)          |
| 335001 Class C Roads                | 1,122,116         | 1,146,201         | 1,100,000         | 1,150,000         | 50,000               |
| 335002 Liquor Fund Allotment        | 23,139            | 48,141            | 35,000            | 37,000            | 2,000                |
| 335003 County Transportation        | 550,906           | 605,330           | 600,000           | 740,000           | 140,000              |
| <b>Intergovernmental Total</b>      | <b>4,398,218</b>  | <b>4,222,248</b>  | <b>6,269,318</b>  | <b>2,426,833</b>  | <b>(3,842,485)</b>   |
| <b>Charges for Services</b>         |                   |                   |                   |                   |                      |
| 341001 Zoning & Subdivision         | 44,737            | 39,558            | 42,000            | 40,000            | (2,000)              |
| 341002 Plan Check Fee               | 308,440           | 170,929           | 115,000           | 100,000           | (15,000)             |
| 342001 Special Police Services      | 49,284            | 40,751            | 42,000            | 42,000            | -                    |
| 342002 Davis SD Police Protectio    | 72,414            | 83,000            | 83,000            | 83,000            | -                    |
| 342003 Dui/Seatbelt (Overtime Re    | 2,583             | 1,303             | 23,000            | 23,000            | -                    |
| 342004 E-911 Service Fees           | 326,872           | 329,299           | 325,000           | 325,000           | -                    |
| 342006 Dispatch Services            | 85,008            | 85,008            | 120,000           | 135,000           | 15,000               |
| 342007 Metro Narcotics Ovt          | 13,772            | 5,125             | 14,000            | 14,000            | -                    |
| 343002 MIDA                         | 6,717             | 10,535            | 10,000            | 11,000            | 1,000                |
| 347001 Aquatic & Fitness Center     | 1,199,985         | 1,360,322         | 1,610,000         | 1,655,000         | 45,000               |
| 347003 Recreation                   | 241,220           | 233,835           | 285,000           | 200,000           | (85,000)             |
| 347004 Arts                         | -                 | 1,710             | 156,000           | 90,000            | (66,000)             |
| 348001 Cemetery Plots               | 18,530            | 8,970             | 11,000            | 11,000            | -                    |
| 349002 NDFD Billing                 | -                 | -                 | 1,000             | 1,000             | -                    |
| <b>Charges for Services Total</b>   | <b>2,369,562</b>  | <b>2,370,344</b>  | <b>2,837,000</b>  | <b>2,730,000</b>  | <b>(107,000)</b>     |

## FY2024 Revenue Budget

|                                      | FY21<br>Actuals   | FY22<br>Actuals   | FY23<br>Budget    | FY24<br>Budget    | Change<br>'23 to '24 |
|--------------------------------------|-------------------|-------------------|-------------------|-------------------|----------------------|
| <b>Fines &amp; Forfeitures</b>       |                   |                   |                   |                   |                      |
| 351001 Fines/Forfeitures             | 326,869           | 298,965           | 315,000           | 320,000           | 5,000                |
| 351003 Code Enforcement Fines        | 20,893            | 11,190            | 10,000            | 13,000            | 3,000                |
| 353001 Fees/Contempt                 | 156,236           | 136,573           | 190,000           | 125,000           | (65,000)             |
| 353002 Court Security Fees           | 16,636            | 10,139            | 17,000            | 17,000            | -                    |
| 353003 Misc Court Cost Reimb         | 168               | 57                | 500               | 500               | -                    |
| <b>Fines &amp; Forfeitures Total</b> | <b>520,802</b>    | <b>456,924</b>    | <b>532,500</b>    | <b>475,500</b>    | <b>(57,000)</b>      |
| <b>Miscellaneous</b>                 |                   |                   |                   |                   |                      |
| 361001 Interest Earnings             | 78,511            | 173,976           | 60,000            | 80,000            | 20,000               |
| 361005 Unrealized Gains & Losses     | 55,804            | (347,473)         | -                 | -                 | -                    |
| 362001 Community Service Rentals     | 58,478            | 74,390            | 20,000            | 20,000            | -                    |
| 362002 Rent/Lease Revenues           | 15,814            | 16,904            | 15,600            | 15,600            | -                    |
| 364001 Sale Of Fixed Assets G/L      | 2,681,223         | 364               | -                 | -                 | -                    |
| 367001 Bond Proceeds                 | -                 | 21,764,000        | -                 | -                 | -                    |
| 369001 Misc Revenues                 | 106,096           | 79,496            | 45,000            | 45,000            | -                    |
| 369003 Donation Revenue              | 64,660            | 48,023            | 42,000            | 21,400            | (20,600)             |
| 369004 Return Check Fees             | 1,060             | 1,180             | 750               | 750               | -                    |
| 369005 One Time Misc Revenue         | 9,738             | 17,556            | -                 | -                 | -                    |
| <b>Miscellaneous Total</b>           | <b>3,071,384</b>  | <b>21,828,416</b> | <b>183,350</b>    | <b>182,750</b>    | <b>(600)</b>         |
| <b>Water Charges</b>                 |                   |                   |                   |                   |                      |
| 371007 Commercial Fire Protect       | 120,217           | 126,497           | 123,000           | 123,000           | -                    |
| <b>Water Charges Total</b>           | <b>120,217</b>    | <b>126,497</b>    | <b>123,000</b>    | <b>123,000</b>    | <b>-</b>             |
| <b>Other Sources</b>                 |                   |                   |                   |                   |                      |
| 381001 Trnf Other Funds              | -                 | 1,274,395         | -                 | -                 | -                    |
| 381002 Trnf CDRA Sales Tax Bond      | 775,943           | 776,455           | 774,983           | 769,800           | (5,183)              |
| 381003 Trnf EF Sales Tax Bond        | 156,678           | 157,907           | 157,329           | 156,560           | (769)                |
| 381005 Trnf from EF                  | 89,467            | 97,402            | 100,000           | 100,000           | -                    |
| 382001 Trnf from CDRA                | 206,496           | 190,835           | 180,799           | 199,591           | 18,792               |
| 382002 EF Indirect Cost Alloc        | 1,153,609         | 1,153,501         | 1,158,321         | 1,158,321         | -                    |
| 382003 Pay In Lieu Davis County      | 4,528             | 4,534             | 4,300             | 4,500             | 200                  |
| <b>Other Sources Total</b>           | <b>2,386,721</b>  | <b>3,655,029</b>  | <b>2,375,732</b>  | <b>2,388,772</b>  | <b>13,040</b>        |
| <b>100000 General Fund Total</b>     | <b>26,049,492</b> | <b>47,120,925</b> | <b>26,211,925</b> | <b>23,438,674</b> | <b>(2,773,251)</b>   |

## FY2024 Expenditure Budget

| FY21<br>Actuals | FY22<br>Actuals | FY23<br>Budget | FY24<br>Budget | Change<br>'23 to '24 |
|-----------------|-----------------|----------------|----------------|----------------------|
|-----------------|-----------------|----------------|----------------|----------------------|

### General Fund

#### 104111 Mayor & Council

##### Personnel

|                                |        |        |        |        |       |
|--------------------------------|--------|--------|--------|--------|-------|
| 611101 Full-Time Employees     | 72,873 | 79,364 | 72,480 | 79,080 | 6,600 |
| 613101 FICA                    | 4,636  | 5,128  | 4,981  | 4,839  | (142) |
| 613201 Utah Retirement Systems | 12,308 | 12,319 | 12,195 | 12,150 | (45)  |
| 613301 Health Insurance        | 68,498 | 74,789 | 79,974 | 88,736 | 8,762 |
| 613302 Dental Insurance        | 4,262  | 4,273  | 4,265  | 4,396  | 131   |
| 613304 Vision Insurance        | 935    | 933    | 933    | 933    | -     |
| 613401 Worker's Compensation   | 819    | 944    | 809    | 809    | -     |
| 614101 Clothing Allow - FT     | 135    | 32     | 960    | 960    | -     |

##### Personnel Total

|                |                |                |                |               |
|----------------|----------------|----------------|----------------|---------------|
| <b>164,466</b> | <b>177,782</b> | <b>176,597</b> | <b>191,903</b> | <b>15,306</b> |
|----------------|----------------|----------------|----------------|---------------|

##### Materials & Services

|                                |        |        |         |         |       |
|--------------------------------|--------|--------|---------|---------|-------|
| 621201 Membership Dues         | 20,238 | 21,460 | 23,699  | 24,971  | 1,272 |
| 621301 Training & Registration | 2,577  | 5,840  | 12,335  | 12,935  | 600   |
| 623101 In-State Travel         | 1,491  | 1,898  | 3,240   | 3,571   | 331   |
| 623501 Out-of-State Travel     | -      | 6,108  | 20,228  | 21,228  | 1,000 |
| 631003 Insurance Fees          | 1,732  | 2,383  | 2,461   | 2,804   | 343   |
| 631006 Contracted Services     | -      | 4,000  | 48,000  | 48,000  | -     |
| 645002 Donation Expenditures   | -      | 500    | 2,500   | 2,500   | -     |
| 663001 Contingency             | -      | -      | 5,000   | 5,000   | -     |
| 664001 Council Expense         | 20,065 | 72,929 | 110,401 | 114,901 | 4,500 |
| 664002 Youth Commission        | 42     | 7,906  | 5,500   | 5,500   | -     |

##### Materials & Services Total

|               |                |                |                |              |
|---------------|----------------|----------------|----------------|--------------|
| <b>46,145</b> | <b>123,025</b> | <b>233,364</b> | <b>241,410</b> | <b>8,046</b> |
|---------------|----------------|----------------|----------------|--------------|

##### 104111 Mayor & Council Total

|                |                |                |                |               |
|----------------|----------------|----------------|----------------|---------------|
| <b>210,612</b> | <b>300,807</b> | <b>409,961</b> | <b>433,313</b> | <b>23,352</b> |
|----------------|----------------|----------------|----------------|---------------|



## FY2024 Expenditure Budget

|                                       | FY21<br>Actuals | FY22<br>Actuals | FY23<br>Budget | FY24<br>Budget | Change<br>'23 to '24 |
|---------------------------------------|-----------------|-----------------|----------------|----------------|----------------------|
| <b>104121 Justice Court</b>           |                 |                 |                |                |                      |
| <b>Personnel</b>                      |                 |                 |                |                |                      |
| 611101 Full-Time Employees            | 222,244         | 239,438         | 253,365        | 275,832        | 22,467               |
| 611201 Overtime                       | -               | 314             | 105            | 300            | 195                  |
| 611501 Part-Time                      | 17,996          | 5,406           | -              | -              | -                    |
| 613101 FICA                           | 17,278          | 17,621          | 18,896         | 20,621         | 1,725                |
| 613201 Utah Retirement Systems        | 41,550          | 43,648          | 47,278         | 54,440         | 7,162                |
| 613301 Health Insurance               | 67,255          | 74,491          | 87,388         | 46,874         | (40,514)             |
| 613302 Dental Insurance               | 4,157           | 4,162           | 4,660          | 2,402          | (2,258)              |
| 613304 Vision Insurance               | 915             | 952             | 1,048          | 524            | (524)                |
| 613401 Worker's Compensation          | 532             | 593             | 222            | 682            | 460                  |
| 613601 LTD, ADD, & Life               | 1,868           | 1,978           | 1,970          | 2,200          | 230                  |
| 614101 Clothing Allow - FT            | -               | -               | 240            | 225            | (15)                 |
| <b>Personnel Total</b>                | <b>373,794</b>  | <b>388,600</b>  | <b>415,172</b> | <b>404,100</b> | <b>(11,072)</b>      |
| <b>Materials &amp; Services</b>       |                 |                 |                |                |                      |
| 621101 Publications & Subscriptions   | 1,319           | 648             | 700            | 900            | 200                  |
| 621201 Membership Dues                | 906             | 486             | 345            | 345            | -                    |
| 621301 Training & Registration        | -               | 250             | 485            | 485            | -                    |
| 623101 In-State Travel                | -               | 811             | 2,930          | 2,919          | (11)                 |
| 624001 Office Supplies                | 1,316           | 921             | 4,000          | 3,000          | (1,000)              |
| 631003 Insurance Fees                 | 2,182           | 2,623           | 2,744          | 2,269          | (475)                |
| 631004 Bank Fees                      | 11,346          | 12,710          | 9,500          | 10,500         | 1,000                |
| 631006 Contracted Services            | 8,775           | 8,456           | 40,000         | 21,800         | (18,200)             |
| 645001 Special Department Allow       | 225             | 440             | 500            | 500            | -                    |
| 661001 Miscellaneous Supplies         | -               | -               | 500            | 500            | -                    |
| 662001 Miscellaneous Services         | 6,665           | 7,793           | 7,915          | 9,915          | 2,000                |
| <b>Materials &amp; Services Total</b> | <b>32,735</b>   | <b>35,139</b>   | <b>69,619</b>  | <b>53,133</b>  | <b>(16,486)</b>      |
| <b>104121 Justice Court Total</b>     | <b>406,529</b>  | <b>423,739</b>  | <b>484,791</b> | <b>457,233</b> | <b>(27,558)</b>      |

## FY2024 Expenditure Budget

|                                       | FY21<br>Actuals | FY22<br>Actuals | FY23<br>Budget | FY24<br>Budget | Change<br>'23 to '24 |
|---------------------------------------|-----------------|-----------------|----------------|----------------|----------------------|
| <b>104131 City Manager</b>            |                 |                 |                |                |                      |
| <b>Personnel</b>                      |                 |                 |                |                |                      |
| 611101 Full-Time Employees            | 274,624         | 294,072         | 310,827        | 332,173        | 21,346               |
| 611501 Part-Time                      | 1,088           | 1,387           | 19,000         | 5,782          | (13,218)             |
| 613101 FICA                           | 21,134          | 22,662          | 23,105         | 24,978         | 1,873                |
| 613201 Utah Retirement Systems        | 50,583          | 54,096          | 57,189         | 58,801         | 1,612                |
| 613301 Health Insurance               | 36,904          | 40,190          | 43,668         | 48,044         | 4,376                |
| 613302 Dental Insurance               | 2,328           | 2,335           | 2,330          | 2,402          | 72                   |
| 613304 Vision Insurance               | 525             | 524             | 524            | 524            | -                    |
| 613401 Worker's Compensation          | 3,361           | 1,469           | 277            | 296            | 19                   |
| 613601 LTD, ADD, & Life               | 1,601           | 1,601           | 1,649          | 1,601          | (48)                 |
| 614101 Clothing Allow - FT            | -               | -               | 120            | 150            | 30                   |
| 614201 Car Allowance                  | 10,243          | 10,224          | 10,200         | 10,200         | -                    |
| <b>Personnel Total</b>                | <b>402,390</b>  | <b>428,559</b>  | <b>468,889</b> | <b>484,951</b> | <b>16,062</b>        |
| <b>Materials &amp; Services</b>       |                 |                 |                |                |                      |
| 621201 Membership Dues                | 1,200           | 2,812           | 2,565          | 2,300          | (265)                |
| 621301 Training & Registration        | 968             | 3,695           | 4,160          | 4,425          | 265                  |
| 623101 In-State Travel                | 2,481           | 2,142           | 1,916          | 2,126          | 210                  |
| 623501 Out-of-State Travel            | -               | 4,980           | 8,005          | 9,745          | 1,740                |
| 624001 Office Supplies                | -               | 11              | 850            | 850            | -                    |
| 631003 Insurance Fees                 | 1,470           | 2,191           | 2,302          | 2,332          | 30                   |
| 631006 Contracted Services            | 4,789           | -               | 5,000          | 5,000          | -                    |
| 645001 Special Department Allow       | 9,049           | 7,907           | 11,400         | 11,400         | -                    |
| 663001 Contingency                    | 2,820           | -               | 10,000         | 10,000         | -                    |
| <b>Materials &amp; Services Total</b> | <b>22,777</b>   | <b>23,738</b>   | <b>46,198</b>  | <b>48,178</b>  | <b>1,980</b>         |
| <b>104131 City Manager Total</b>      | <b>425,166</b>  | <b>452,297</b>  | <b>515,087</b> | <b>533,129</b> | <b>18,042</b>        |

## FY2024 Expenditure Budget

|                                       | FY21<br>Actuals | FY22<br>Actuals | FY23<br>Budget | FY24<br>Budget | Change<br>'23 to '24 |
|---------------------------------------|-----------------|-----------------|----------------|----------------|----------------------|
| <b>104132 City Recorder</b>           |                 |                 |                |                |                      |
| <b>Personnel</b>                      |                 |                 |                |                |                      |
| 611101 Full-Time Employees            | 130,815         | 137,393         | 148,280        | 151,829        | 3,549                |
| 611201 Overtime                       | 324             | 672             | 510            | 510            | -                    |
| 613101 FICA                           | 9,482           | 10,450          | 11,227         | 11,308         | 81                   |
| 613201 Utah Retirement Systems        | 24,236          | 24,182          | 27,277         | 27,264         | (13)                 |
| 613301 Health Insurance               | 32,296          | 16,243          | 16,456         | 41,763         | 25,307               |
| 613302 Dental Insurance               | 1,933           | 1,412           | 770            | 1,994          | 1,224                |
| 613304 Vision Insurance               | 409             | 299             | 147            | 409            | 262                  |
| 613401 Worker's Compensation          | 115             | 143             | 131            | 737            | 606                  |
| 613601 LTD, ADD, & Life               | 1,047           | 984             | 1,080          | 1,186          | 106                  |
| 614101 Clothing Allow - FT            | -               | -               | 140            | 150            | 10                   |
| <b>Personnel Total</b>                | <b>200,658</b>  | <b>191,778</b>  | <b>206,018</b> | <b>237,150</b> | <b>31,132</b>        |
| <b>Materials &amp; Services</b>       |                 |                 |                |                |                      |
| 621101 Publications & Subscriptions   | 596             | 748             | 550            | 785            | 235                  |
| 621201 Membership Dues                | 758             | 722             | 1,000          | 1,045          | 45                   |
| 621301 Training & Registration        | 386             | 1,666           | 2,584          | 2,644          | 60                   |
| 622101 Public Outreach & Notices      | 10,276          | 5,627           | 4,000          | 4,000          | -                    |
| 623101 In-State Travel                | -               | 1,125           | 1,670          | 2,190          | 520                  |
| 623501 Out-of-State Travel            | -               | -               | -              | 2,099          | 2,099                |
| 624001 Office Supplies                | 1,769           | 1,967           | 2,000          | 2,000          | -                    |
| 624006 Postage / Mailing              | -               | -               | 100            | 100            | -                    |
| 631003 Insurance Fees                 | 903             | 1,345           | 1,404          | 1,453          | 49                   |
| 631006 Contracted Services            | 2,831           | 25,011          | 21,050         | 34,550         | 13,500               |
| 645001 Special Department Allow       | -               | 58              | 200            | 200            | -                    |
| 662001 Miscellaneous Services         | 50              | -               | 350            | 350            | -                    |
| <b>Materials &amp; Services Total</b> | <b>17,569</b>   | <b>38,269</b>   | <b>34,908</b>  | <b>51,416</b>  | <b>16,508</b>        |
| <b>104132 City Recorder Total</b>     | <b>218,227</b>  | <b>230,047</b>  | <b>240,926</b> | <b>288,566</b> | <b>47,640</b>        |

## FY2024 Expenditure Budget

|                                       | FY21<br>Actuals | FY22<br>Actuals | FY23<br>Budget | FY24<br>Budget | Change<br>'23 to '24 |
|---------------------------------------|-----------------|-----------------|----------------|----------------|----------------------|
| <b>104133 Legal</b>                   |                 |                 |                |                |                      |
| <b>Personnel</b>                      |                 |                 |                |                |                      |
| 611101 Full-Time Employees            | 282,764         | 321,104         | 342,610        | 359,723        | 17,113               |
| 611501 Part-Time                      | 21,889          | 20,762          | 28,409         | 30,352         | 1,943                |
| 613101 FICA                           | 23,106          | 26,085          | 27,501         | 29,091         | 1,590                |
| 613201 Utah Retirement Systems        | 52,368          | 59,815          | 63,973         | 65,075         | 1,102                |
| 613301 Health Insurance               | 70,348          | 70,492          | 74,920         | 72,126         | (2,794)              |
| 613302 Dental Insurance               | 4,392           | 4,323           | 4,077          | 4,083          | 6                    |
| 613304 Vision Insurance               | 856             | 971             | 917            | 891            | (26)                 |
| 613401 Worker's Compensation          | 1,301           | 1,730           | 1,357          | 1,718          | 361                  |
| 613601 LTD, ADD, & Life               | 2,116           | 2,465           | 2,259          | 2,841          | 582                  |
| 614101 Clothing Allow - FT            | 317             | 319             | 300            | 375            | 75                   |
| 614201 Car Allowance                  | 4,820           | 4,811           | 4,800          | 4,800          | -                    |
| <b>Personnel Total</b>                | <b>464,276</b>  | <b>512,879</b>  | <b>551,123</b> | <b>571,075</b> | <b>19,952</b>        |
| <b>Materials &amp; Services</b>       |                 |                 |                |                |                      |
| 621101 Publications & Subscriptions   | 700             | 2,448           | 859            | 1,750          | 891                  |
| 621201 Membership Dues                | 1,300           | 1,333           | 2,210          | 2,285          | 75                   |
| 621301 Training & Registration        | 1,015           | 1,762           | 1,620          | 1,620          | -                    |
| 623101 In-State Travel                | 534             | 2,425           | 4,988          | 4,988          | -                    |
| 623501 Out-of-State Travel            | -               | 1,130           | 2,895          | 3,013          | 118                  |
| 624001 Office Supplies                | 1,152           | 572             | 3,080          | 3,080          | -                    |
| 631003 Insurance Fees                 | 1,549           | 3,083           | 3,220          | 3,164          | (56)                 |
| 631006 Contracted Services            | 145             | -               | 1,000          | 1,000          | -                    |
| 631009 Outside Legal Counsel          | 4,430           | 4,821           | 15,000         | 15,000         | -                    |
| 645001 Special Department Allow       | 69,791          | 65,925          | 41,500         | 41,500         | -                    |
| 661001 Miscellaneous Supplies         | 230             | 288             | 250            | 250            | -                    |
| <b>Materials &amp; Services Total</b> | <b>80,846</b>   | <b>83,787</b>   | <b>76,622</b>  | <b>77,650</b>  | <b>1,028</b>         |
| <b>104133 Legal Total</b>             | <b>545,122</b>  | <b>596,666</b>  | <b>627,745</b> | <b>648,725</b> | <b>20,980</b>        |

## FY2024 Expenditure Budget

|                                       | FY21<br>Actuals | FY22<br>Actuals | FY23<br>Budget | FY24<br>Budget | Change<br>'23 to '24 |
|---------------------------------------|-----------------|-----------------|----------------|----------------|----------------------|
| <b>104141 Human Resources</b>         |                 |                 |                |                |                      |
| <b>Personnel</b>                      |                 |                 |                |                |                      |
| 611101 Full-Time Employees            | 154,067         | 139,734         | 147,371        | 157,444        | 10,073               |
| 611501 Part-Time                      | -               | -               | -              | 22,100         | 22,100               |
| 613101 FICA                           | 9,564           | 9,952           | 10,352         | 13,422         | 3,070                |
| 613201 Utah Retirement Systems        | 22,709          | 26,291          | 27,299         | 28,284         | 985                  |
| 613301 Health Insurance               | 37,617          | 40,306          | 43,788         | 48,044         | 4,256                |
| 613302 Dental Insurance               | 2,328           | 2,335           | 2,330          | 2,402          | 72                   |
| 613304 Vision Insurance               | 263             | 272             | 262            | 524            | 262                  |
| 613401 Worker's Compensation          | 289             | 262             | 129            | 158            | 29                   |
| 613501 Unemployment                   | -               | -               | 12,000         | 12,000         | -                    |
| 613601 LTD, ADD, & Life               | 1,016           | 1,077           | 1,044          | 1,213          | 169                  |
| 614101 Clothing Allow - FT            | 112             | 129             | 120            | 225            | 105                  |
| <b>Personnel Total</b>                | <b>227,965</b>  | <b>220,358</b>  | <b>244,695</b> | <b>285,816</b> | <b>41,121</b>        |
| <b>Materials &amp; Services</b>       |                 |                 |                |                |                      |
| 621101 Publications & Subscriptions   | 1,454           | 1,316           | 25,272         | 26,672         | 1,400                |
| 621201 Membership Dues                | 711             | 1,036           | 1,583          | 2,135          | 552                  |
| 621301 Training & Registration        | 1,272           | 1,600           | 10,340         | 8,921          | (1,419)              |
| 621401 Educational Reimbursement      | 2,746           | 3,662           | 10,000         | 10,000         | -                    |
| 622301 Job Advertisements             | 550             | 250             | 2,700          | 2,700          | -                    |
| 623101 In-State Travel                | -               | 1,218           | 800            | 800            | -                    |
| 623501 Out-of-State Travel            | -               | 2,410           | 1,950          | 1,950          | -                    |
| 624001 Office Supplies                | 117             | 1,791           | 200            | 200            | -                    |
| 624004 Materials & Supplies           | 11,950          | 5,323           | 7,490          | 9,700          | 2,210                |
| 624005 Printing                       | 466             | 601             | 750            | 1,000          | 250                  |
| 624006 Postage / Mailing              | 11              | 21              | 100            | 100            | -                    |
| 631003 Insurance Fees                 | 1,867           | 2,462           | 2,080          | 2,403          | 323                  |
| 631006 Contracted Services            | 10,078          | 24,295          | 11,365         | 31,865         | 20,500               |
| 645001 Special Department Allow       | 15,116          | 7,223           | 12,800         | 12,800         | -                    |
| 645003 Employee Incentive Awards      | 19,335          | 15,854          | 31,000         | 31,000         | -                    |
| 662001 Miscellaneous Services         | 4,527           | 3,936           | 4,900          | 5,500          | 600                  |
| <b>Materials &amp; Services Total</b> | <b>70,200</b>   | <b>72,997</b>   | <b>123,330</b> | <b>147,746</b> | <b>24,416</b>        |
| <b>104141 Human Resources Total</b>   | <b>298,165</b>  | <b>293,354</b>  | <b>368,025</b> | <b>433,562</b> | <b>65,537</b>        |

## FY2024 Expenditure Budget

|                                              | FY21<br>Actuals | FY22<br>Actuals | FY23<br>Budget   | FY24<br>Budget   | Change<br>'23 to '24 |
|----------------------------------------------|-----------------|-----------------|------------------|------------------|----------------------|
| <b>104142 Information Technologies</b>       |                 |                 |                  |                  |                      |
| <b>Personnel</b>                             |                 |                 |                  |                  |                      |
| 611101 Full-Time Employees                   | 149,014         | 146,480         | 238,313          | 234,175          | (4,138)              |
| 611501 Part-Time                             | 23,457          | 9,369           | -                | -                | -                    |
| 613101 FICA                                  | 12,995          | 11,713          | 17,999           | 17,759           | (240)                |
| 613201 Utah Retirement Systems               | 27,738          | 26,344          | 44,203           | 43,482           | (721)                |
| 613301 Health Insurance                      | 18,491          | 20,121          | 43,794           | 23,108           | (20,686)             |
| 613302 Dental Insurance                      | 562             | 216             | 1,165            | 1,201            | 36                   |
| 613304 Vision Insurance                      | 364             | 309             | 524              | 262              | (262)                |
| 613401 Worker's Compensation                 | 2,101           | 2,285           | 2,897            | 2,854            | (43)                 |
| 613601 LTD, ADD, & Life                      | 1,134           | 1,060           | 1,168            | 1,791            | 623                  |
| 614101 Clothing Allow - FT                   | -               | -               | 120              | 225              | 105                  |
| <b>Personnel Total</b>                       | <b>235,855</b>  | <b>217,898</b>  | <b>350,183</b>   | <b>324,857</b>   | <b>(25,326)</b>      |
| <b>Materials &amp; Services</b>              |                 |                 |                  |                  |                      |
| 621301 Training & Registration               | -               | 450             | 4,425            | 24,465           | 20,040               |
| 623501 Out-of-State Travel                   | -               | -               | 1,310            | 9,320            | 8,010                |
| 624001 Office Supplies                       | 4               | 278             | 1,000            | 1,000            | -                    |
| 624201 Software                              | 2,158           | 2,875           | 5,000            | 5,000            | -                    |
| 624203 Website                               | -               | -               | 2,000            | 2,000            | -                    |
| 624204 Annual Maint. & Support               | 242,939         | 298,312         | 279,084          | 331,659          | 52,575               |
| 625001 Equip. Maint. & Supplies              | 14,952          | 15,662          | 22,000           | 20,000           | (2,000)              |
| 625002 Equipment Purchases                   | 40,624          | 63,683          | 170,180          | 372,800          | 202,620              |
| 625204 Fleet Lease                           | 1,395           | 1,514           | 1,395            | 1,392            | (3)                  |
| 628002 Landlines                             | 31,258          | 37,450          | 29,350           | 29,350           | -                    |
| 631003 Insurance Fees                        | 8,195           | 20,578          | 28,937           | 31,695           | 2,758                |
| 631006 Contracted Services                   | 19,105          | 14,640          | 28,000           | 22,000           | (6,000)              |
| 645001 Special Department Allow              | 48              | 230             | 500              | 750              | 250                  |
| <b>Materials &amp; Services Total</b>        | <b>360,677</b>  | <b>455,672</b>  | <b>573,181</b>   | <b>851,431</b>   | <b>278,250</b>       |
| <b>Capital</b>                               |                 |                 |                  |                  |                      |
| 673001 Capital Project                       | 128             | 11,707          | 6,000            | -                | (6,000)              |
| 674001 Machinery & Equipment                 | 41,981          | 63,582          | 57,600           | 57,500           | (100)                |
| 674003 Vehicle Replacement                   | -               | -               | 38,527           | -                | (38,527)             |
| <b>Capital Total</b>                         | <b>42,108</b>   | <b>75,288</b>   | <b>102,127</b>   | <b>57,500</b>    | <b>(44,627)</b>      |
| <b>104142 Information Technologies Total</b> | <b>638,640</b>  | <b>748,858</b>  | <b>1,025,491</b> | <b>1,233,788</b> | <b>208,297</b>       |

## FY2024 Expenditure Budget

|                                       | FY21<br>Actuals | FY22<br>Actuals | FY23<br>Budget | FY24<br>Budget | Change<br>'23 to '24 |
|---------------------------------------|-----------------|-----------------|----------------|----------------|----------------------|
| <b>104143 Finance</b>                 |                 |                 |                |                |                      |
| <b>Personnel</b>                      |                 |                 |                |                |                      |
| 611101 Full-Time Employees            | 303,951         | 339,732         | 346,681        | 401,796        | 55,115               |
| 611201 Overtime                       | 1,177           | 420             | 300            | 300            | -                    |
| 613101 FICA                           | 22,597          | 24,280          | 26,235         | 30,193         | 3,958                |
| 613201 Utah Retirement Systems        | 56,491          | 59,057          | 63,701         | 71,577         | 7,876                |
| 613301 Health Insurance               | 34,479          | 38,044          | 40,858         | 59,542         | 18,684               |
| 613302 Dental Insurance               | 3,231           | 2,837           | 2,465          | 3,321          | 856                  |
| 613304 Vision Insurance               | 651             | 588             | 503            | 674            | 171                  |
| 613401 Worker's Compensation          | 268             | 343             | 303            | 352            | 49                   |
| 613601 LTD, ADD, & Life               | 2,683           | 2,733           | 2,765          | 3,582          | 817                  |
| 614101 Clothing Allow - FT            | 185             | 265             | 240            | 300            | 60                   |
| <b>Personnel Total</b>                | <b>425,711</b>  | <b>468,301</b>  | <b>484,051</b> | <b>571,637</b> | <b>87,586</b>        |
| <b>Materials &amp; Services</b>       |                 |                 |                |                |                      |
| 621101 Publications & Subscriptions   | 225             | 26              | 300            | 300            | -                    |
| 621201 Membership Dues                | -               | -               | 590            | 725            | 135                  |
| 621301 Training & Registration        | 595             | 1,546           | 2,050          | 2,690          | 640                  |
| 623101 In-State Travel                | 116             | 1,356           | 2,129          | 2,141          | 12                   |
| 623501 Out-of-State Travel            | (201)           | -               | 2,640          | 2,640          | -                    |
| 624001 Office Supplies                | 2,331           | 2,134           | 1,250          | 1,250          | -                    |
| 624004 Materials & Supplies           | 2,226           | 3,641           | 2,000          | 2,000          | -                    |
| 631001 Auditor Fees                   | 40,000          | 35,000          | 55,000         | 45,000         | (10,000)             |
| 631003 Insurance Fees                 | 1,925           | 2,976           | 3,103          | 3,560          | 457                  |
| 631004 Bank Fees                      | (11,157)        | (9,928)         | 1,000          | 1,000          | -                    |
| 631006 Contracted Services            | 3,850           | -               | 6,700          | 8,700          | 2,000                |
| 645001 Special Department Allow       | 941             | 1,206           | 2,001          | 2,001          | -                    |
| <b>Materials &amp; Services Total</b> | <b>40,851</b>   | <b>37,957</b>   | <b>78,763</b>  | <b>72,007</b>  | <b>(6,756)</b>       |
| <b>104143 Finance Total</b>           | <b>466,562</b>  | <b>506,258</b>  | <b>562,814</b> | <b>643,644</b> | <b>80,830</b>        |



## FY2024 Expenditure Budget

|                                       | FY21<br>Actuals | FY22<br>Actuals | FY23<br>Budget | FY24<br>Budget | Change<br>'23 to '24 |
|---------------------------------------|-----------------|-----------------|----------------|----------------|----------------------|
| <b>104144 Customer Service</b>        |                 |                 |                |                |                      |
| <b>Personnel</b>                      |                 |                 |                |                |                      |
| 611101 Full-Time Employees            | 174,061         | 156,636         | 154,919        | 175,720        | 20,801               |
| 611501 Part-Time                      | 25,208          | 12,309          | 15,629         | 18,252         | 2,623                |
| 613101 FICA                           | 13,496          | 12,122          | 12,670         | 14,262         | 1,592                |
| 613201 Utah Retirement Systems        | 28,664          | 28,298          | 28,903         | 31,867         | 2,964                |
| 613301 Health Insurance               | 43,009          | 44,853          | 52,123         | 67,416         | 15,293               |
| 613302 Dental Insurance               | 2,826           | 2,589           | 3,271          | 2,590          | (681)                |
| 613304 Vision Insurance               | 501             | 478             | 625            | 455            | (170)                |
| 613401 Worker's Compensation          | 175             | 221             | 150            | 170            | 20                   |
| 613601 LTD, ADD, & Life               | 2,096           | 1,971           | 2,027          | 2,267          | 240                  |
| 614101 Clothing Allow - FT            | 480             | 29              | 240            | 300            | 60                   |
| 614102 Clothing Allow - PT            | 160             | -               | 80             | 300            | 220                  |
| <b>Personnel Total</b>                | <b>290,676</b>  | <b>259,505</b>  | <b>270,637</b> | <b>313,599</b> | <b>42,962</b>        |
| <b>Materials &amp; Services</b>       |                 |                 |                |                |                      |
| 621101 Publications & Subscriptions   | 50              | -               | 100            | 850            | 750                  |
| 621201 Membership Dues                | -               | 95              | 150            | 150            | -                    |
| 621301 Training & Registration        | 807             | 715             | 640            | 690            | 50                   |
| 623101 In-State Travel                | -               | 354             | 1,858          | 1,858          | -                    |
| 624001 Office Supplies                | 6,606           | 4,540           | 7,250          | 8,000          | 750                  |
| 624004 Materials & Supplies           | 2,962           | 993             | 1,500          | -              | (1,500)              |
| 624005 Printing                       | -               | -               | 1,000          | 1,000          | -                    |
| 631003 Insurance Fees                 | 2,108           | 2,296           | 2,380          | 2,366          | (14)                 |
| 631004 Bank Fees                      | 5,410           | 4,143           | 7,275          | 5,000          | (2,275)              |
| 631006 Contracted Services            | -               | 11,175          | -              | 5,790          | 5,790                |
| 645001 Special Department Allow       | 3,024           | 1,764           | 600            | 2,100          | 1,500                |
| <b>Materials &amp; Services Total</b> | <b>20,966</b>   | <b>26,076</b>   | <b>22,753</b>  | <b>27,804</b>  | <b>5,051</b>         |
| <b>104144 Customer Service Total</b>  | <b>311,642</b>  | <b>285,580</b>  | <b>293,390</b> | <b>341,403</b> | <b>48,013</b>        |

## FY2024 Expenditure Budget

|                                               | FY21<br>Actuals  | FY22<br>Actuals | FY23<br>Budget | FY24<br>Budget | Change<br>'23 to '24 |
|-----------------------------------------------|------------------|-----------------|----------------|----------------|----------------------|
| <b>104151 Interdepartmental Service</b>       |                  |                 |                |                |                      |
| <b>Materials &amp; Services</b>               |                  |                 |                |                |                      |
| 624006 Postage / Mailing                      | 15,540           | 10,349          | 18,175         | 18,175         | -                    |
| 624206 Wireless Communications                | 58,552           | 62,859          | 59,400         | 58,560         | (840)                |
| 627001 Electric                               | 289,845          | 264,357         | 285,000        | 285,000        | -                    |
| 627002 Natural Gas                            | 94,774           | 119,586         | 115,000        | 170,000        | 55,000               |
| 627003 City Utilities                         | 89,467           | 97,402          | 100,000        | 100,000        | -                    |
| 631003 Insurance Fees                         | 19,149           | 23,265          | 25,873         | 35,143         | 9,270                |
| 631006 Contracted Services                    | 41,375           | 35,500          | 45,000         | 40,000         | (5,000)              |
| 663001 Contingency                            | 1,599,149        | -               | 20,000         | 20,000         | -                    |
| <b>Materials &amp; Services Total</b>         | <b>2,207,851</b> | <b>613,318</b>  | <b>668,448</b> | <b>726,878</b> | <b>58,430</b>        |
| <b>Debt</b>                                   |                  |                 |                |                |                      |
| 681001 Debt Service-Principal                 | 179,247          | 184,860         | 190,603        | 196,478        | 5,875                |
| 681002 Debt Service-Interest                  | 36,017           | 32,441          | 28,753         | 24,951         | (3,802)              |
| <b>Debt Total</b>                             | <b>215,264</b>   | <b>217,301</b>  | <b>219,356</b> | <b>221,429</b> | <b>2,073</b>         |
| <b>104151 Interdepartmental Service Total</b> | <b>2,423,115</b> | <b>830,619</b>  | <b>887,804</b> | <b>948,307</b> | <b>60,503</b>        |

## FY2024 Expenditure Budget

|                                            | FY21<br>Actuals | FY22<br>Actuals | FY23<br>Budget | FY24<br>Budget   | Change<br>'23 to '24 |
|--------------------------------------------|-----------------|-----------------|----------------|------------------|----------------------|
| <b>104161 Facilities Maintenance</b>       |                 |                 |                |                  |                      |
| <b>Personnel</b>                           |                 |                 |                |                  |                      |
| 611101 Full-Time Employees                 | 113,135         | 216,731         | 180,067        | 217,491          | 37,424               |
| 611201 Overtime                            | 13,064          | 18,608          | 10,400         | 10,400           | -                    |
| 611501 Part-Time                           | 19,829          | -               | 24,172         | -                | (24,172)             |
| 613101 FICA                                | 10,899          | 15,189          | 15,168         | 16,250           | 1,082                |
| 613201 Utah Retirement Systems             | 23,648          | 35,705          | 33,697         | 39,661           | 5,964                |
| 613301 Health Insurance                    | 25,441          | 48,861          | 48,580         | 56,692           | 8,112                |
| 613302 Dental Insurance                    | 1,727           | 2,355           | 2,893          | 2,982            | 89                   |
| 613304 Vision Insurance                    | 364             | 486             | 625            | 363              | (262)                |
| 613401 Worker's Compensation               | 1,786           | 3,228           | 2,490          | 2,645            | 155                  |
| 613601 LTD, ADD, & Life                    | 932             | 1,361           | 960            | 1,895            | 935                  |
| 614101 Clothing Allow - FT                 | 168             | 496             | 2,205          | 1,725            | (480)                |
| 614102 Clothing Allow - PT                 | 280             | -               | 460            | 360              | (100)                |
| <b>Personnel Total</b>                     | <b>211,271</b>  | <b>343,020</b>  | <b>321,717</b> | <b>350,464</b>   | <b>28,747</b>        |
| <b>Materials &amp; Services</b>            |                 |                 |                |                  |                      |
| 621101 Publications & Subscriptions        | 125             | 199             | 320            | 320              | -                    |
| 621301 Training & Registration             | 299             | 50              | 250            | 1,450            | 1,200                |
| 623501 Out-of-State Travel                 | -               | -               | 1,411          | 1,995            | 584                  |
| 624107 Uniforms & PPE                      | 583             | 528             | 750            | 750              | -                    |
| 625001 Equip. Maint. & Supplies            | -               | 8,275           | 4,600          | 4,600            | -                    |
| 625002 Equipment Purchases                 | 100             | 19,563          | 101,409        | 16,600           | (84,809)             |
| 625003 Equipment Rental                    | -               | -               | 3,000          | 3,000            | -                    |
| 625201 Tires/Brakes                        | -               | -               | -              | 1,000            | 1,000                |
| 625202 Fuel/Oil                            | 1,985           | 1,894           | 4,050          | 3,500            | (550)                |
| 625203 Fleet Repair                        | -               | -               | 501            | 500              | (1)                  |
| 625204 Fleet Lease                         | 4,280           | 4,644           | 4,280          | 5,323            | 1,043                |
| 625501 Equipment Repairs                   | -               | -               | 500            | 500              | -                    |
| 626001 Building Maintenance                | 48,484          | 56,989          | 56,500         | 58,300           | 1,800                |
| 631003 Insurance Fees                      | 4,184           | 4,060           | 4,257          | 4,844            | 587                  |
| 631006 Contracted Services                 | 280,480         | 294,428         | 317,960        | 395,110          | 77,150               |
| 631007 Agency Permits                      | 425             | 800             | 525            | 1,800            | 1,275                |
| 663001 Contingency                         | -               | -               | 10,000         | 10,000           | -                    |
| <b>Materials &amp; Services Total</b>      | <b>340,945</b>  | <b>391,430</b>  | <b>510,313</b> | <b>509,592</b>   | <b>(721)</b>         |
| <b>Capital</b>                             |                 |                 |                |                  |                      |
| 673001 Capital Project                     | -               | 11,421          | 105,087        | 226,000          | 120,913              |
| 674003 Vehicle Replacement                 | -               | -               | 38,527         | 83,500           | 44,973               |
| <b>Capital Total</b>                       | <b>-</b>        | <b>11,421</b>   | <b>143,614</b> | <b>309,500</b>   | <b>165,886</b>       |
| <b>104161 Facilities Maintenance Total</b> | <b>552,217</b>  | <b>745,872</b>  | <b>975,644</b> | <b>1,169,556</b> | <b>193,912</b>       |

FY2024 Expenditure Budget

|                                  | FY21<br>Actuals | FY22<br>Actuals | FY23<br>Budget | FY24<br>Budget | Change<br>'23 to '24 |
|----------------------------------|-----------------|-----------------|----------------|----------------|----------------------|
| 104172 Elections                 |                 |                 |                |                |                      |
| Materials & Services             |                 |                 |                |                |                      |
| 621301 Training & Registration   | -               | -               | 200            | 200            | -                    |
| 622101 Public Outreach & Notices | 410             | 79              | 1,000          | 500            | (500)                |
| 624001 Office Supplies           | -               | 9               | -              | 100            | 100                  |
| 624004 Materials & Supplies      | -               | 4,039           | 200            | 4,200          | 4,000                |
| 631006 Contracted Services       | -               | 15,081          | -              | 20,000         | 20,000               |
| Materials & Services Total       | 410             | 19,207          | 1,400          | 25,000         | 23,600               |
| 104172 Elections Total           | 410             | 19,207          | 1,400          | 25,000         | 23,600               |

## FY2024 Expenditure Budget

|                                       | FY21<br>Actuals | FY22<br>Actuals | FY23<br>Budget   | FY24<br>Budget | Change<br>'23 to '24 |
|---------------------------------------|-----------------|-----------------|------------------|----------------|----------------------|
| <b>104211 Police Admin</b>            |                 |                 |                  |                |                      |
| <b>Personnel</b>                      |                 |                 |                  |                |                      |
| 611101 Full-Time Employees            | 375,563         | 457,107         | 520,413          | 557,389        | 36,976               |
| 611201 Overtime                       | 353             | 564             | 500              | 500            | -                    |
| 613101 FICA                           | 27,408          | 33,634          | 38,893           | 41,826         | 2,933                |
| 613201 Utah Retirement Systems        | 115,567         | 135,965         | 152,420          | 162,521        | 10,101               |
| 613301 Health Insurance               | 73,738          | 97,574          | 118,410          | 106,571        | (11,839)             |
| 613302 Dental Insurance               | 4,712           | 5,316           | 6,200            | 5,556          | (644)                |
| 613304 Vision Insurance               | 903             | 1,039           | 1,227            | 1,020          | (207)                |
| 613401 Worker's Compensation          | 3,772           | 4,915           | 4,658            | 4,979          | 321                  |
| 613601 LTD, ADD, & Life               | 2,559           | 2,701           | 2,682            | 3,198          | 516                  |
| 614101 Clothing Allow - FT            | 811             | 943             | 900              | 1,200          | 300                  |
| <b>Personnel Total</b>                | <b>605,385</b>  | <b>739,758</b>  | <b>846,303</b>   | <b>884,760</b> | <b>38,457</b>        |
| <b>Materials &amp; Services</b>       |                 |                 |                  |                |                      |
| 621101 Publications & Subscriptions   | 176             | 120             | 900              | 900            | -                    |
| 621201 Membership Dues                | 1,062           | 1,300           | 1,470            | 1,570          | 100                  |
| 621301 Training & Registration        | 4,148           | 423             | 3,490            | 3,690          | 200                  |
| 623101 In-State Travel                | 1,691           | 2,267           | 3,151            | 3,151          | -                    |
| 623501 Out-of-State Travel            | 589             | -               | 5,321            | 6,103          | 782                  |
| 624001 Office Supplies                | 827             | 1,890           | 2,950            | 2,950          | -                    |
| 624107 Uniforms & PPE                 | 1,844           | 1,853           | 1,800            | 2,400          | 600                  |
| 625001 Equip. Maint. & Supplies       | 398             | 630             | 1,500            | 1,500          | -                    |
| 625002 Equipment Purchases            | 3,715           | 1,561           | -                | -              | -                    |
| 631003 Insurance Fees                 | 3,077           | 5,130           | 5,387            | 5,034          | (353)                |
| 631006 Contracted Services            | 160,918         | 190,821         | 208,600          | 10,500         | (198,100)            |
| 645001 Special Department Allow       | 4,437           | 3,807           | 6,100            | 7,700          | 1,600                |
| 661001 Miscellaneous Supplies         | 5,166           | 1,928           | 3,860            | 5,260          | 1,400                |
| 663001 Contingency                    | 6,911           | 5,002           | 2,500            | 2,500          | -                    |
| <b>Materials &amp; Services Total</b> | <b>194,958</b>  | <b>216,734</b>  | <b>247,029</b>   | <b>53,258</b>  | <b>(193,771)</b>     |
| <b>104211 Police Admin Total</b>      | <b>800,344</b>  | <b>956,492</b>  | <b>1,093,332</b> | <b>938,017</b> | <b>(155,315)</b>     |

## FY2024 Expenditure Budget

|                                                 | FY21<br>Actuals  | FY22<br>Actuals  | FY23<br>Budget   | FY24<br>Budget   | Change<br>'23 to '24 |
|-------------------------------------------------|------------------|------------------|------------------|------------------|----------------------|
| <b>104212 Patrol &amp; Investigations</b>       |                  |                  |                  |                  |                      |
| <b>Personnel</b>                                |                  |                  |                  |                  |                      |
| 611101 Full-Time Employees                      | 1,751,100        | 1,943,169        | 2,284,530        | 2,546,257        | 261,727              |
| 611201 Overtime                                 | 83,085           | 102,838          | 116,146          | 121,700          | 5,554                |
| 611202 Overtime - Grant                         | 31,916           | 21,320           | 91,400           | 84,000           | (7,400)              |
| 611501 Part-Time                                | 51,961           | 67,647           | 107,728          | 116,024          | 8,296                |
| 613101 FICA                                     | 141,607          | 157,865          | 179,612          | 217,618          | 38,006               |
| 613201 Utah Retirement Systems                  | 491,553          | 528,412          | 630,590          | 720,272          | 89,682               |
| 613301 Health Insurance                         | 335,802          | 342,918          | 367,396          | 497,201          | 129,805              |
| 613302 Dental Insurance                         | 27,025           | 24,482           | 25,454           | 30,998           | 5,544                |
| 613304 Vision Insurance                         | 4,503            | 4,165            | 4,177            | 5,427            | 1,250                |
| 613401 Worker's Compensation                    | 22,893           | 29,634           | 28,507           | 31,747           | 3,240                |
| 613601 LTD, ADD, & Life                         | 14,789           | 21,604           | 15,464           | 19,161           | 3,697                |
| 614101 Clothing Allow - FT                      | 3,179            | 2,925            | 9,580            | 13,680           | 4,100                |
| <b>Personnel Total</b>                          | <b>2,959,413</b> | <b>3,246,982</b> | <b>3,860,584</b> | <b>4,404,085</b> | <b>543,501</b>       |
| <b>Materials &amp; Services</b>                 |                  |                  |                  |                  |                      |
| 621101 Publications & Subscriptions             | 9,158            | 10,095           | 11,000           | 13,000           | 2,000                |
| 621201 Membership Dues                          | 143              | 261              | 343              | 350              | 7                    |
| 621301 Training & Registration                  | 13,167           | 17,832           | 28,100           | 39,100           | 11,000               |
| 623101 In-State Travel                          | 2,399            | 2,369            | 11,302           | 14,095           | 2,793                |
| 623501 Out-of-State Travel                      | (1,145)          | -                | 16,565           | 16,565           | -                    |
| 624001 Office Supplies                          | 2,278            | 1,771            | 4,600            | 4,600            | -                    |
| 624107 Uniforms & PPE                           | 17,445           | 20,144           | 23,500           | 33,300           | 9,800                |
| 624204 Annual Maint. & Support                  | 4,450            | 4,606            | 14,115           | 15,100           | 985                  |
| 625001 Equip. Maint. & Supplies                 | 2,995            | 5,722            | 6,600            | 8,600            | 2,000                |
| 625002 Equipment Purchases                      | 84,049           | 99,757           | 82,198           | 127,575          | 45,377               |
| 625201 Tires/Brakes                             | 11,487           | 9,654            | 12,000           | 12,000           | -                    |
| 625202 Fuel/Oil                                 | 58,650           | 91,982           | 94,500           | 100,000          | 5,500                |
| 625203 Fleet Repair                             | 22,971           | 22,820           | 34,500           | 25,000           | (9,500)              |
| 625204 Fleet Lease                              | 57,895           | 62,824           | 57,895           | 70,341           | 12,446               |
| 631003 Insurance Fees                           | 70,382           | 101,888          | 107,768          | 122,003          | 14,235               |
| 645001 Special Department Allow                 | 2,153            | 6,286            | 10,750           | 12,650           | 1,900                |
| 661001 Miscellaneous Supplies                   | 36,341           | 29,459           | 41,625           | 51,375           | 9,750                |
| 662001 Miscellaneous Services                   | 615              | 2,223            | 5,500            | 6,100            | 600                  |
| 663001 Contingency                              | 457              | -                | 26,000           | 26,000           | -                    |
| <b>Materials &amp; Services Total</b>           | <b>395,890</b>   | <b>489,695</b>   | <b>588,861</b>   | <b>697,754</b>   | <b>108,893</b>       |
| <b>Capital</b>                                  |                  |                  |                  |                  |                      |
| 674001 Machinery & Equipment                    | 34,066           | -                | -                | -                | -                    |
| 674003 Vehicle Replacement                      | 428,983          | 292,534          | 365,657          | 573,875          | 208,218              |
| <b>Capital Total</b>                            | <b>463,049</b>   | <b>292,534</b>   | <b>365,657</b>   | <b>573,875</b>   | <b>208,218</b>       |
| <b>104212 Patrol &amp; Investigations Total</b> | <b>3,818,353</b> | <b>4,029,211</b> | <b>4,815,102</b> | <b>5,675,714</b> | <b>860,612</b>       |

## FY2024 Expenditure Budget

|                                        | FY21<br>Actuals | FY22<br>Actuals | FY23<br>Budget | FY24<br>Budget | Change<br>'23 to '24 |
|----------------------------------------|-----------------|-----------------|----------------|----------------|----------------------|
| <b>104213 Emergency Services</b>       |                 |                 |                |                |                      |
| <b>Personnel</b>                       |                 |                 |                |                |                      |
| 611501 Part-Time                       | 14,195          | 11,382          | 29,744         | 29,744         | -                    |
| 613101 FICA                            | 1,111           | 879             | 2,277          | 2,277          | -                    |
| 613401 Worker's Compensation           | 177             | 196             | 363            | 363            | -                    |
| 614102 Clothing Allow - PT             | 70              | -               | 120            | 120            | -                    |
| <b>Personnel Total</b>                 | <b>15,553</b>   | <b>12,456</b>   | <b>32,504</b>  | <b>32,504</b>  | <b>-</b>             |
| <b>Materials &amp; Services</b>        |                 |                 |                |                |                      |
| 621101 Publications & Subscriptions    | -               | -               | 150            | 150            | -                    |
| 621201 Membership Dues                 | -               | 80              | 175            | 175            | -                    |
| 621301 Training & Registration         | 770             | 210             | 1,100          | 1,100          | -                    |
| 623101 In-State Travel                 | -               | 1,253           | 2,635          | 2,683          | 48                   |
| 624001 Office Supplies                 | -               | -               | 400            | 400            | -                    |
| 624004 Materials & Supplies            | 1,101           | 809             | 1,550          | 1,550          | -                    |
| 624005 Printing                        | -               | -               | 500            | 500            | -                    |
| 625001 Equip. Maint. & Supplies        | -               | -               | 500            | 500            | -                    |
| 625002 Equipment Purchases             | -               | 2,310           | 2,300          | 2,300          | -                    |
| 631003 Insurance Fees                  | 634             | 299             | 311            | 270            | (41)                 |
| 645001 Special Department Allow        | 774             | (16)            | 1,300          | 1,300          | -                    |
| 661001 Miscellaneous Supplies          | -               | 2,014           | 2,800          | 2,800          | -                    |
| <b>Materials &amp; Services Total</b>  | <b>3,278</b>    | <b>6,959</b>    | <b>13,721</b>  | <b>13,728</b>  | <b>7</b>             |
| <b>104213 Emergency Services Total</b> | <b>18,831</b>   | <b>19,416</b>   | <b>46,225</b>  | <b>46,232</b>  | <b>7</b>             |

## FY2024 Expenditure Budget

|                                       | FY21<br>Actuals | FY22<br>Actuals | FY23<br>Budget   | FY24<br>Budget   | Change<br>'23 to '24 |
|---------------------------------------|-----------------|-----------------|------------------|------------------|----------------------|
| <b>104215 Dispatch</b>                |                 |                 |                  |                  |                      |
| <b>Personnel</b>                      |                 |                 |                  |                  |                      |
| 611101 Full-Time Employees            | 362,283         | 382,067         | 488,177          | 498,889          | 10,712               |
| 611201 Overtime                       | 37,531          | 47,174          | 44,300           | 44,300           | -                    |
| 611501 Part-Time                      | 66,632          | 101,311         | 125,490          | 131,567          | 6,077                |
| 613101 FICA                           | 33,550          | 39,065          | 45,737           | 46,963           | 1,226                |
| 613201 Utah Retirement Systems        | 74,595          | 79,371          | 90,999           | 90,719           | (280)                |
| 613301 Health Insurance               | 103,092         | 100,243         | 134,735          | 154,422          | 19,687               |
| 613302 Dental Insurance               | 6,486           | 6,313           | 8,135            | 8,792            | 657                  |
| 613304 Vision Insurance               | 1,256           | 1,315           | 1,751            | 1,866            | 115                  |
| 613401 Worker's Compensation          | 1,245           | 852             | 542              | 559              | 17                   |
| 613601 LTD, ADD, & Life               | 3,268           | 3,118           | 3,285            | 4,013            | 728                  |
| 614101 Clothing Allow - FT            | 346             | -               | 720              | 720              | -                    |
| 614102 Clothing Allow - PT            | 55              | -               | 640              | 640              | -                    |
| <b>Personnel Total</b>                | <b>690,338</b>  | <b>760,829</b>  | <b>944,511</b>   | <b>983,450</b>   | <b>38,939</b>        |
| <b>Materials &amp; Services</b>       |                 |                 |                  |                  |                      |
| 621201 Membership Dues                | 1,464           | 1,383           | 2,006            | 1,766            | (240)                |
| 621301 Training & Registration        | 2,525           | 3,416           | 9,220            | 7,760            | (1,460)              |
| 623101 In-State Travel                | -               | 34              | 6,979            | 5,484            | (1,495)              |
| 623501 Out-of-State Travel            | -               | -               | 2,520            | -                | (2,520)              |
| 624001 Office Supplies                | 1,352           | 1,112           | 1,400            | 1,400            | -                    |
| 624107 Uniforms & PPE                 | -               | 841             | 1,800            | 1,800            | -                    |
| 625001 Equip. Maint. & Supplies       | 196             | 1,264           | 2,000            | 2,000            | -                    |
| 625002 Equipment Purchases            | 3,245           | 4,821           | 2,900            | 1,400            | (1,500)              |
| 625501 Equipment Repairs              | 136             | 200             | 3,000            | 3,000            | -                    |
| 628002 Landlines                      | 39,615          | 39,899          | 19,000           | 19,000           | -                    |
| 631003 Insurance Fees                 | 3,411           | 5,056           | 5,264            | 5,779            | 515                  |
| 631006 Contracted Services            | 3,647           | 82,986          | 49,700           | 51,650           | 1,950                |
| 661001 Miscellaneous Supplies         | 1,099           | 1,507           | 2,600            | 2,600            | -                    |
| 662001 Miscellaneous Services         | 579             | 64              | 600              | 600              | -                    |
| <b>Materials &amp; Services Total</b> | <b>57,268</b>   | <b>142,582</b>  | <b>108,989</b>   | <b>104,239</b>   | <b>(4,750)</b>       |
| <b>104215 Dispatch Total</b>          | <b>747,606</b>  | <b>903,411</b>  | <b>1,053,500</b> | <b>1,087,689</b> | <b>34,189</b>        |



## FY2024 Expenditure Budget

|                                        | FY21<br>Actuals | FY22<br>Actuals | FY23<br>Budget | FY24<br>Budget | Change<br>'23 to '24 |
|----------------------------------------|-----------------|-----------------|----------------|----------------|----------------------|
| <b>104411 Public Works Admin</b>       |                 |                 |                |                |                      |
| <b>Personnel</b>                       |                 |                 |                |                |                      |
| 611101 Full-Time Employees             | 53,429          | 73,794          | 98,086         | 96,633         | (1,453)              |
| 611501 Part-Time                       | -               | -               | -              | 9,568          | 9,568                |
| 613101 FICA                            | 3,946           | 4,963           | 5,625          | 7,810          | 2,185                |
| 613201 Utah Retirement Systems         | 9,974           | 13,446          | 13,923         | 17,427         | 3,504                |
| 613301 Health Insurance                | 8,793           | 10,566          | 14,714         | 21,534         | 6,820                |
| 613302 Dental Insurance                | 719             | 851             | 806            | 1,164          | 358                  |
| 613304 Vision Insurance                | 102             | 125             | 112            | 122            | 10                   |
| 613401 Worker's Compensation           | 557             | 935             | 777            | 1,173          | 396                  |
| 613601 LTD, ADD, & Life                | 1,887           | 2,813           | 1,830          | 3,265          | 1,435                |
| 614101 Clothing Allow - FT             | 292             | 544             | 570            | 660            | 90                   |
| 614201 Car Allowance                   | 4,820           | 840             | 960            | 960            | -                    |
| <b>Personnel Total</b>                 | <b>84,519</b>   | <b>108,876</b>  | <b>137,403</b> | <b>160,316</b> | <b>22,913</b>        |
| <b>Materials &amp; Services</b>        |                 |                 |                |                |                      |
| 621101 Publications & Subscriptions    | 26              | -               | 800            | 700            | (100)                |
| 621201 Membership Dues                 | 740             | 839             | 820            | 875            | 55                   |
| 621301 Training & Registration         | 863             | 180             | 1,165          | 1,015          | (150)                |
| 623101 In-State Travel                 | 408             | 585             | 745            | 745            | -                    |
| 624001 Office Supplies                 | 876             | 1,474           | 1,500          | 1,500          | -                    |
| 624107 Uniforms & PPE                  | 430             | 464             | 950            | 1,050          | 100                  |
| 625201 Tires/Brakes                    | -               | -               | -              | 1,200          | 1,200                |
| 625202 Fuel/Oil                        | 368             | 1,251           | 2,025          | 5,000          | 2,975                |
| 625203 Fleet Repair                    | -               | -               | 500            | 2,500          | 2,000                |
| 625204 Fleet Lease                     | 1,395           | 1,514           | 1,395          | 8,354          | 6,959                |
| 631003 Insurance Fees                  | 996             | 1,676           | 1,729          | 2,339          | 610                  |
| 631006 Contracted Services             | 60              | 50              | 2,500          | 2,500          | -                    |
| 645001 Special Department Allow        | 517             | 1,044           | 1,200          | 2,000          | 800                  |
| <b>Materials &amp; Services Total</b>  | <b>6,679</b>    | <b>9,077</b>    | <b>15,329</b>  | <b>29,778</b>  | <b>14,449</b>        |
| <b>104411 Public Works Admin Total</b> | <b>91,198</b>   | <b>117,953</b>  | <b>152,732</b> | <b>190,094</b> | <b>37,362</b>        |

## FY2024 Expenditure Budget

|                                       | FY21<br>Actuals | FY22<br>Actuals | FY23<br>Budget | FY24<br>Budget | Change<br>'23 to '24 |
|---------------------------------------|-----------------|-----------------|----------------|----------------|----------------------|
| <b>104413 Streets</b>                 |                 |                 |                |                |                      |
| <b>Personnel</b>                      |                 |                 |                |                |                      |
| 611101 Full-Time Employees            | 85,324          | 101,652         | 115,028        | 125,181        | 10,153               |
| 611201 Overtime                       | 720             | 1,017           | 4,160          | 4,160          | -                    |
| 613101 FICA                           | 6,253           | 7,586           | 9,227          | 9,239          | 12                   |
| 613201 Utah Retirement Systems        | 16,045          | 18,812          | 23,481         | 22,554         | (927)                |
| 613301 Health Insurance               | 23,761          | 28,274          | 35,817         | 30,921         | (4,896)              |
| 613302 Dental Insurance               | 1,447           | 1,441           | 1,846          | 1,600          | (246)                |
| 613304 Vision Insurance               | 278             | 287             | 368            | 293            | (75)                 |
| 613401 Worker's Compensation          | 1,223           | 1,703           | 1,656          | 1,886          | 230                  |
| 614101 Clothing Allow - FT            | 875             | 1,069           | 940            | 940            | -                    |
| <b>Personnel Total</b>                | <b>135,926</b>  | <b>161,840</b>  | <b>192,523</b> | <b>196,774</b> | <b>4,251</b>         |
| <b>Materials &amp; Services</b>       |                 |                 |                |                |                      |
| 621301 Training & Registration        | 383             | 1,760           | 4,010          | 6,305          | 2,295                |
| 624001 Office Supplies                | 1,281           | 44              | 450            | 450            | -                    |
| 624004 Materials & Supplies           | 81,972          | 45,854          | 128,450        | 147,100        | 18,650               |
| 624107 Uniforms & PPE                 | 519             | 777             | 950            | 1,050          | 100                  |
| 625201 Tires/Brakes                   | 1,087           | 876             | 3,000          | 3,000          | -                    |
| 625202 Fuel/Oil                       | 2,814           | 4,066           | 10,800         | 7,500          | (3,300)              |
| 625203 Fleet Repair                   | 3,376           | 4,658           | 7,500          | 7,500          | -                    |
| 625204 Fleet Lease                    | 11,684          | 12,679          | 11,684         | 18,535         | 6,851                |
| 626001 Building Maintenance           | 339             | 250             | 450            | 500            | 50                   |
| 626002 Grounds Maintenance            | -               | -               | 500            | 500            | -                    |
| 631003 Insurance Fees                 | 16,682          | 24,539          | 29,145         | 33,480         | 4,335                |
| 631006 Contracted Services            | 59,855          | 74,227          | 109,500        | 327,500        | 218,000              |
| 661001 Miscellaneous Supplies         | 1,213           | 1,593           | 2,500          | 2,500          | -                    |
| 662001 Miscellaneous Services         | 1,823           | 1,633           | 2,000          | 2,000          | -                    |
| 663001 Contingency                    | 135             | 196             | 3,500          | 3,500          | -                    |
| <b>Materials &amp; Services Total</b> | <b>183,163</b>  | <b>173,153</b>  | <b>314,439</b> | <b>561,421</b> | <b>246,982</b>       |
| <b>Capital</b>                        |                 |                 |                |                |                      |
| 674001 Machinery & Equipment          | 144,533         | 102,024         | 12,500         | 32,000         | 19,500               |
| 674003 Vehicle Replacement            | -               | 10,273          | 16,000         | 176,000        | 160,000              |
| <b>Capital Total</b>                  | <b>144,533</b>  | <b>112,297</b>  | <b>28,500</b>  | <b>208,000</b> | <b>179,500</b>       |
| <b>104413 Streets Total</b>           | <b>463,622</b>  | <b>447,289</b>  | <b>535,462</b> | <b>966,195</b> | <b>430,733</b>       |

## FY2024 Expenditure Budget

|                                              | FY21<br>Actuals | FY22<br>Actuals | FY23<br>Budget | FY24<br>Budget | Change<br>'23 to '24 |
|----------------------------------------------|-----------------|-----------------|----------------|----------------|----------------------|
| <b>104511 Community Services Admin</b>       |                 |                 |                |                |                      |
| <b>Personnel</b>                             |                 |                 |                |                |                      |
| 611101 Full-Time Employees                   | 200,303         | 231,740         | 254,428        | 313,757        | 59,329               |
| 611201 Overtime                              | -               | 11              | 250            | 250            | -                    |
| 611501 Part-Time                             | -               | 32,196          | 61,102         | 32,760         | (28,342)             |
| 613101 FICA                                  | 15,010          | 19,807          | 23,897         | 26,040         | 2,143                |
| 613201 Utah Retirement Systems               | 37,538          | 42,959          | 47,581         | 57,281         | 9,700                |
| 613301 Health Insurance                      | 36,904          | 40,190          | 43,668         | 72,109         | 28,441               |
| 613302 Dental Insurance                      | 2,328           | 2,335           | 2,330          | 3,603          | 1,273                |
| 613304 Vision Insurance                      | 525             | 524             | 524            | 786            | 262                  |
| 613401 Worker's Compensation                 | 2,442           | 3,645           | 3,839          | 3,845          | 6                    |
| 613601 LTD, ADD, & Life                      | 1,386           | 1,493           | 1,457          | 2,250          | 793                  |
| 614101 Clothing Allow - FT                   | -               | 180             | 180            | 150            | (30)                 |
| 614102 Clothing Allow - PT                   | -               | -               | 180            | 150            | (30)                 |
| 614201 Car Allowance                         | 4,820           | 4,811           | 4,800          | 4,800          | -                    |
| <b>Personnel Total</b>                       | <b>301,256</b>  | <b>379,891</b>  | <b>444,236</b> | <b>517,781</b> | <b>73,545</b>        |
| <b>Materials &amp; Services</b>              |                 |                 |                |                |                      |
| 621101 Publications & Subscriptions          | 10              | 10              | 750            | 750            | -                    |
| 621201 Membership Dues                       | 1,315           | 1,315           | 1,350          | 1,475          | 125                  |
| 621301 Training & Registration               | 705             | 1,535           | 3,150          | 3,150          | -                    |
| 623101 In-State Travel                       | -               | 1,359           | 1,794          | 1,794          | -                    |
| 623501 Out-of-State Travel                   | -               | 3,856           | 3,490          | 3,990          | 500                  |
| 624001 Office Supplies                       | 1,673           | 2,721           | 4,800          | 2,000          | (2,800)              |
| 624005 Printing                              | 126             | -               | 500            | 500            | -                    |
| 631003 Insurance Fees                        | 1,135           | 2,198           | 2,310          | 2,673          | 363                  |
| 631006 Contracted Services                   | -               | 27,914          | 25,500         | 25,500         | -                    |
| 645001 Special Department Allow              | 5,530           | 73,367          | 32,400         | 7,900          | (24,500)             |
| 661001 Miscellaneous Supplies                | 713             | 1,755           | 2,900          | 2,900          | -                    |
| <b>Materials &amp; Services Total</b>        | <b>11,207</b>   | <b>116,030</b>  | <b>78,944</b>  | <b>52,632</b>  | <b>(26,312)</b>      |
| <b>Capital</b>                               |                 |                 |                |                |                      |
| 674003 Vehicle Replacement                   | -               | -               | 77,054         | -              | (77,054)             |
| <b>Capital Total</b>                         | <b>-</b>        | <b>-</b>        | <b>77,054</b>  | <b>-</b>       | <b>(77,054)</b>      |
| <b>104511 Community Services Admin Total</b> | <b>312,463</b>  | <b>495,921</b>  | <b>600,234</b> | <b>570,413</b> | <b>(29,821)</b>      |

## FY2024 Expenditure Budget

|                                       | FY21<br>Actuals | FY22<br>Actuals | FY23<br>Budget | FY24<br>Budget | Change<br>'23 to '24 |
|---------------------------------------|-----------------|-----------------|----------------|----------------|----------------------|
| <b>104514 4th of July</b>             |                 |                 |                |                |                      |
| <b>Materials &amp; Services</b>       |                 |                 |                |                |                      |
| 622101 Public Outreach & Notices      | 8,513           | 9,106           | 8,000          | 8,000          | -                    |
| 625003 Equipment Rental               | -               | 13,000          | 27,500         | 27,500         | -                    |
| 631003 Insurance Fees                 | -               | 2,835           | 2,744          | 3,184          | 440                  |
| 631006 Contracted Services            | 3,500           | 57,721          | 55,250         | 69,350         | 14,100               |
| 645001 Special Department Allow       | 14,411          | 14,330          | 17,600         | 17,600         | -                    |
| 645002 Donation Expenditures          | -               | -               | 4,500          | 4,500          | -                    |
| 662001 Miscellaneous Services         | -               | 182             | 1,000          | 1,000          | -                    |
| <b>Materials &amp; Services Total</b> | <b>26,423</b>   | <b>97,175</b>   | <b>116,594</b> | <b>131,134</b> | <b>14,540</b>        |
| <b>104514 4th of July Total</b>       | <b>26,423</b>   | <b>97,175</b>   | <b>116,594</b> | <b>131,134</b> | <b>14,540</b>        |

## FY2024 Expenditure Budget

|                                       | FY21<br>Actuals | FY22<br>Actuals | FY23<br>Budget   | FY24<br>Budget   | Change<br>'23 to '24 |
|---------------------------------------|-----------------|-----------------|------------------|------------------|----------------------|
| <b>104521 Parks</b>                   |                 |                 |                  |                  |                      |
| <b>Personnel</b>                      |                 |                 |                  |                  |                      |
| 611101 Full-Time Employees            | 152,822         | 200,640         | 207,287          | 222,817          | 15,530               |
| 611201 Overtime                       | 4,126           | 7,192           | 12,500           | 12,500           | -                    |
| 611501 Part-Time                      | 133,612         | 113,416         | 239,030          | 245,362          | 6,332                |
| 613101 FICA                           | 21,915          | 24,355          | 33,963           | 35,537           | 1,574                |
| 613201 Utah Retirement Systems        | 34,551          | 38,028          | 38,803           | 40,478           | 1,675                |
| 613301 Health Insurance               | 27,564          | 25,589          | 25,550           | 33,933           | 8,383                |
| 613302 Dental Insurance               | 2,075           | 1,593           | 1,555            | 2,139            | 584                  |
| 613304 Vision Insurance               | 385             | 326             | 311              | 378              | 67                   |
| 613401 Worker's Compensation          | 3,501           | 4,705           | 5,415            | 5,688            | 273                  |
| 613601 LTD, ADD, & Life               | 2,293           | 2,354           | 2,457            | 2,809            | 352                  |
| 614101 Clothing Allow - FT            | 1,522           | 1,686           | 1,540            | 1,600            | 60                   |
| 614102 Clothing Allow - PT            | 1,104           | 1,485           | 1,480            | 1,480            | -                    |
| <b>Personnel Total</b>                | <b>385,470</b>  | <b>421,367</b>  | <b>569,891</b>   | <b>604,721</b>   | <b>34,830</b>        |
| <b>Materials &amp; Services</b>       |                 |                 |                  |                  |                      |
| 621201 Membership Dues                | 581             | 345             | 1,210            | 1,210            | -                    |
| 621301 Training & Registration        | 4,791           | 4,769           | 6,680            | 7,680            | 1,000                |
| 623101 In-State Travel                | -               | 2,086           | 1,975            | 2,002            | 27                   |
| 623501 Out-of-State Travel            | -               | 1,480           | 1,995            | 2,270            | 275                  |
| 624001 Office Supplies                | 686             | 672             | 850              | 850              | -                    |
| 624004 Materials & Supplies           | -               | 231             | 1,500            | 1,500            | -                    |
| 624107 Uniforms & PPE                 | 2,135           | 2,523           | 2,580            | 4,330            | 1,750                |
| 625001 Equip. Maint. & Supplies       | 3,574           | 261             | 7,000            | 7,000            | -                    |
| 625002 Equipment Purchases            | 7,549           | 49,580          | 7,950            | 7,950            | -                    |
| 625003 Equipment Rental               | 5,420           | 350             | 5,000            | 5,000            | -                    |
| 625201 Tires/Brakes                   | 4,259           | 4,291           | 5,500            | 5,500            | -                    |
| 625202 Fuel/Oil                       | 15,676          | 19,292          | 28,350           | 28,350           | -                    |
| 625203 Fleet Repair                   | 19,981          | 10,114          | 31,000           | 26,000           | (5,000)              |
| 625204 Fleet Lease                    | 40,245          | 37,213          | 30,745           | 33,453           | 2,708                |
| 625501 Equipment Repairs              | 144             | 87              | 500              | 500              | -                    |
| 626001 Building Maintenance           | 3,914           | 1,532           | 3,950            | 3,950            | -                    |
| 626002 Grounds Maintenance            | 141,278         | 144,408         | 176,200          | 167,700          | (8,500)              |
| 631003 Insurance Fees                 | 8,317           | 9,935           | 10,588           | 11,897           | 1,309                |
| 631006 Contracted Services            | 20,177          | 36,977          | 12,150           | 15,660           | 3,510                |
| 645001 Special Department Allow       | 729             | 816             | 750              | 750              | -                    |
| 661001 Miscellaneous Supplies         | 5,483           | 2,046           | 8,475            | 9,520            | 1,045                |
| 662001 Miscellaneous Services         | 14,631          | 14,669          | 12,980           | 16,875           | 3,895                |
| <b>Materials &amp; Services Total</b> | <b>299,570</b>  | <b>343,678</b>  | <b>357,928</b>   | <b>359,947</b>   | <b>2,019</b>         |
| <b>Capital</b>                        |                 |                 |                  |                  |                      |
| 674001 Machinery & Equipment          | 60,446          | 225,391         | 155,288          | 62,000           | (93,288)             |
| 674003 Vehicle Replacement            | 36,295          | -               | 4,000            | 102,000          | 98,000               |
| <b>Capital Total</b>                  | <b>96,740</b>   | <b>225,391</b>  | <b>159,288</b>   | <b>164,000</b>   | <b>4,712</b>         |
| <b>104521 Parks Total</b>             | <b>781,780</b>  | <b>990,436</b>  | <b>1,087,107</b> | <b>1,128,668</b> | <b>41,561</b>        |

## FY2024 Expenditure Budget

|                                       | FY21<br>Actuals | FY22<br>Actuals | FY23<br>Budget | FY24<br>Budget | Change<br>'23 to '24 |
|---------------------------------------|-----------------|-----------------|----------------|----------------|----------------------|
| <b>104522 Open Space</b>              |                 |                 |                |                |                      |
| <b>Personnel</b>                      |                 |                 |                |                |                      |
| 611101 Full-Time Employees            | 42,231          | 46,276          | 57,923         | 62,262         | 4,339                |
| 611201 Overtime                       | -               | -               | 1,500          | 1,500          | -                    |
| 611501 Part-Time                      | 21,984          | 11,186          | 79,169         | 81,266         | 2,097                |
| 613101 FICA                           | 4,821           | 4,382           | 10,452         | 10,912         | 460                  |
| 613201 Utah Retirement Systems        | 9,530           | 8,615           | 10,855         | 11,316         | 461                  |
| 613301 Health Insurance               | 7,979           | 6,162           | 7,146          | 9,490          | 2,344                |
| 613302 Dental Insurance               | 576             | 389             | 436            | 602            | 166                  |
| 613304 Vision Insurance               | 107             | 81              | 90             | 110            | 20                   |
| 613401 Worker's Compensation          | 774             | 930             | 1,671          | 1,748          | 77                   |
| 614101 Clothing Allow - FT            | 257             | 226             | 920            | 800            | (120)                |
| 614102 Clothing Allow - PT            | 338             | 482             | 920            | 1,000          | 80                   |
| <b>Personnel Total</b>                | <b>88,597</b>   | <b>78,728</b>   | <b>171,082</b> | <b>181,006</b> | <b>9,924</b>         |
| <b>Materials &amp; Services</b>       |                 |                 |                |                |                      |
| 621301 Training & Registration        | 892             | 1,470           | 1,645          | 1,645          | -                    |
| 623101 In-State Travel                | -               | -               | 90             | 90             | -                    |
| 624107 Uniforms & PPE                 | 151             | 880             | 1,610          | 2,360          | 750                  |
| 625002 Equipment Purchases            | 2,354           | 890             | 6,000          | 6,000          | -                    |
| 625003 Equipment Rental               | 771             | -               | 2,500          | 2,500          | -                    |
| 625201 Tires/Brakes                   | 867             | 923             | 1,000          | 1,000          | -                    |
| 625202 Fuel/Oil                       | 4,354           | 6,203           | 12,150         | 10,000         | (2,150)              |
| 625203 Fleet Repair                   | 5,534           | 5,553           | 6,000          | 6,500          | 500                  |
| 625204 Fleet Lease                    | 12,110          | 22,641          | 12,110         | 6,990          | (5,120)              |
| 625501 Equipment Repairs              | -               | -               | 300            | 300            | -                    |
| 626001 Building Maintenance           | 234             | -               | 500            | 500            | -                    |
| 626002 Grounds Maintenance            | 10,433          | 6,955           | 17,500         | 19,000         | 1,500                |
| 631003 Insurance Fees                 | 2,348           | 2,906           | 2,977          | 3,330          | 353                  |
| 645001 Special Department Allow       | 283             | 316             | 300            | 300            | -                    |
| 663001 Contingency                    | -               | -               | 1,000          | 1,000          | -                    |
| <b>Materials &amp; Services Total</b> | <b>40,331</b>   | <b>48,737</b>   | <b>65,682</b>  | <b>61,515</b>  | <b>(4,167)</b>       |
| <b>104522 Open Space Total</b>        | <b>128,928</b>  | <b>127,465</b>  | <b>236,764</b> | <b>242,521</b> | <b>5,757</b>         |

## FY2024 Expenditure Budget

|                                       | FY21<br>Actuals | FY22<br>Actuals | FY23<br>Budget | FY24<br>Budget | Change<br>'23 to '24 |
|---------------------------------------|-----------------|-----------------|----------------|----------------|----------------------|
| <b>104561 Recreation</b>              |                 |                 |                |                |                      |
| <b>Personnel</b>                      |                 |                 |                |                |                      |
| 611101 Full-Time Employees            | 165,173         | 222,204         | 197,831        | 210,073        | 12,242               |
| 611201 Overtime                       | 9,925           | 4,553           | 6,000          | 3,500          | (2,500)              |
| 611501 Part-Time                      | 87,121          | 97,302          | 150,084        | 95,000         | (55,084)             |
| 613101 FICA                           | 19,805          | 24,852          | 26,376         | 22,871         | (3,505)              |
| 613201 Utah Retirement Systems        | 31,971          | 42,413          | 36,776         | 38,098         | 1,322                |
| 613301 Health Insurance               | 36,959          | 40,278          | 43,767         | 72,066         | 28,299               |
| 613302 Dental Insurance               | 2,328           | 2,335           | 2,330          | 3,603          | 1,273                |
| 613304 Vision Insurance               | 409             | 409             | 409            | 671            | 262                  |
| 613401 Worker's Compensation          | 3,164           | 4,613           | 4,218          | 3,704          | (514)                |
| 613601 LTD, ADD, & Life               | 1,657           | 1,783           | 1,741          | 2,183          | 442                  |
| 614101 Clothing Allow - FT            | 325             | 199             | 180            | 225            | 45                   |
| 614102 Clothing Allow - PT            | -               | 2,806           | 3,000          | 3,500          | 500                  |
| <b>Personnel Total</b>                | <b>358,837</b>  | <b>443,746</b>  | <b>472,712</b> | <b>455,494</b> | <b>(17,218)</b>      |
| <b>Materials &amp; Services</b>       |                 |                 |                |                |                      |
| 621201 Membership Dues                | -               | 100             | 90             | 90             | -                    |
| 621301 Training & Registration        | 3,236           | 3,543           | 3,600          | 3,675          | 75                   |
| 623101 In-State Travel                | -               | 2,075           | 2,630          | 2,630          | -                    |
| 623501 Out-of-State Travel            | -               | 1,989           | 1,845          | 1,995          | 150                  |
| 624002 Concession Stand               | 5,684           | 7,323           | 10,000         | 10,000         | -                    |
| 624004 Materials & Supplies           | 54,268          | 55,844          | 55,684         | 55,324         | (360)                |
| 624005 Printing                       | 877             | 1,316           | 3,954          | 3,948          | (6)                  |
| 625002 Equipment Purchases            | 2,967           | 580             | 560            | 560            | -                    |
| 625201 Tires/Brakes                   | -               | 1,897           | 600            | 600            | -                    |
| 625202 Fuel/Oil                       | 1,976           | 1,725           | 3,375          | 2,500          | (875)                |
| 625203 Fleet Repair                   | 4,187           | -               | 2,500          | 1,500          | (1,000)              |
| 625204 Fleet Lease                    | 5,710           | 6,196           | 5,710          | 5,043          | (667)                |
| 631003 Insurance Fees                 | 6,252           | 7,976           | 4,070          | 3,672          | (398)                |
| 631004 Bank Fees                      | 7,923           | 8,761           | 7,300          | 7,800          | 500                  |
| 631006 Contracted Services            | 23,073          | 40,374          | 9,800          | 9,800          | -                    |
| 631007 Agency Permits                 | -               | -               | 572            | 572            | -                    |
| 662001 Miscellaneous Services         | 9,218           | 11,822          | 12,355         | 12,355         | -                    |
| 662004 Program Officials              | 58,366          | 55,420          | 71,631         | 78,755         | 7,124                |
| <b>Materials &amp; Services Total</b> | <b>183,736</b>  | <b>206,942</b>  | <b>196,276</b> | <b>200,819</b> | <b>4,543</b>         |
| <b>104561 Recreation Total</b>        | <b>542,573</b>  | <b>650,688</b>  | <b>668,988</b> | <b>656,314</b> | <b>(12,675)</b>      |

## FY2024 Expenditure Budget

|                                       | FY21<br>Actuals | FY22<br>Actuals | FY23<br>Budget | FY24<br>Budget | Change<br>'23 to '24 |
|---------------------------------------|-----------------|-----------------|----------------|----------------|----------------------|
| <b>104562 Arts</b>                    |                 |                 |                |                |                      |
| <b>Personnel</b>                      |                 |                 |                |                |                      |
| 611101 Full-Time Employees            | -               | -               | 56,893         | 62,113         | 5,220                |
| 611201 Overtime                       | -               | -               | -              | 1,500          | 1,500                |
| 611501 Part-Time                      | -               | -               | 34,612         | 25,740         | (8,872)              |
| 613101 FICA                           | -               | -               | 7,001          | 6,722          | (279)                |
| 613201 Utah Retirement Systems        | -               | -               | 10,788         | 11,423         | 635                  |
| 613301 Health Insurance               | -               | -               | 45             | 43             | (2)                  |
| 613401 Worker's Compensation          | -               | -               | 1,116          | 1,064          | (52)                 |
| 614101 Clothing Allow - FT            | -               | -               | 60             | 300            | 240                  |
| <b>Personnel Total</b>                | -               | -               | <b>110,515</b> | <b>108,905</b> | <b>(1,610)</b>       |
| <b>Materials &amp; Services</b>       |                 |                 |                |                |                      |
| 624002 Concession Stand               | -               | -               | 2,300          | 2,198          | (102)                |
| 624004 Materials & Supplies           | -               | -               | 45,160         | 33,895         | (11,265)             |
| 624005 Printing                       | -               | -               | 1,088          | 1,035          | (53)                 |
| 631003 Insurance Fees                 | -               | -               | 4,928          | 6,606          | 1,678                |
| 631004 Bank Fees                      | -               | -               | 1,000          | 3,200          | 2,200                |
| 631006 Contracted Services            | -               | -               | 31,100         | 28,465         | (2,635)              |
| 645002 Donation Expenditures          | -               | -               | 1,500          | 1,500          | -                    |
| 661001 Miscellaneous Supplies         | -               | -               | 1,650          | 2,407          | 757                  |
| 662001 Miscellaneous Services         | -               | -               | 69,095         | 59,157         | (9,938)              |
| <b>Materials &amp; Services Total</b> | -               | -               | <b>157,821</b> | <b>138,463</b> | <b>(19,358)</b>      |
| <b>104562 Arts Total</b>              | -               | -               | <b>268,336</b> | <b>247,368</b> | <b>(20,968)</b>      |



## FY2024 Expenditure Budget

|                                       | FY21<br>Actuals  | FY22<br>Actuals  | FY23<br>Budget   | FY24<br>Budget   | Change<br>'23 to '24 |
|---------------------------------------|------------------|------------------|------------------|------------------|----------------------|
| <b>104565 Aquatics Center</b>         |                  |                  |                  |                  |                      |
| <b>Personnel</b>                      |                  |                  |                  |                  |                      |
| 611101 Full-Time Employees            | 261,807          | 293,876          | 326,909          | 348,782          | 21,873               |
| 611201 Overtime                       | 3,929            | 8,097            | 6,000            | 6,000            | -                    |
| 611501 Part-Time                      | 769,981          | 833,623          | 1,112,667        | 1,243,432        | 130,765              |
| 613101 FICA                           | 78,752           | 86,924           | 109,603          | 121,252          | 11,649               |
| 613201 Utah Retirement Systems        | 48,620           | 55,522           | 60,797           | 63,031           | 2,234                |
| 613301 Health Insurance               | 57,141           | 68,804           | 87,494           | 80,714           | (6,780)              |
| 613302 Dental Insurance               | 4,862            | 5,207            | 5,825            | 4,804            | (1,021)              |
| 613304 Vision Insurance               | 1,088            | 1,147            | 1,310            | 1,048            | (262)                |
| 613401 Worker's Compensation          | 11,067           | 14,430           | 15,419           | 18,788           | 3,369                |
| 613601 LTD, ADD, & Life               | 2,227            | 2,401            | 1,930            | 2,246            | 316                  |
| 614101 Clothing Allow - FT            | 56               | 51               | 900              | 900              | -                    |
| 614102 Clothing Allow - PT            | 12,448           | 11,537           | 13,650           | 15,230           | 1,580                |
| <b>Personnel Total</b>                | <b>1,251,978</b> | <b>1,381,620</b> | <b>1,742,504</b> | <b>1,906,227</b> | <b>163,723</b>       |
| <b>Materials &amp; Services</b>       |                  |                  |                  |                  |                      |
| 621101 Publications & Subscriptions   | 24               | -                | 150              | 150              | -                    |
| 621201 Membership Dues                | -                | 20,975           | 21,100           | 21,100           | -                    |
| 621301 Training & Registration        | 14,051           | 18,368           | 21,085           | 21,590           | 505                  |
| 623101 In-State Travel                | 16               | 3,929            | 3,678            | 3,678            | -                    |
| 623501 Out-of-State Travel            | -                | 3,510            | 4,866            | 4,866            | -                    |
| 624001 Office Supplies                | 2,946            | 4,087            | 11,000           | 11,000           | -                    |
| 624002 Concession Stand               | 33,658           | 41,984           | 32,360           | 32,360           | -                    |
| 624004 Materials & Supplies           | 41,846           | 32,768           | 44,143           | 43,993           | (150)                |
| 624005 Printing                       | -                | 405              | 1,615            | 1,615            | -                    |
| 624006 Postage / Mailing              | -                | -                | 315              | 315              | -                    |
| 625001 Equip. Maint. & Supplies       | 19,117           | 6,515            | 43,395           | 43,395           | -                    |
| 625002 Equipment Purchases            | 30,155           | 3,604            | 9,360            | 9,360            | -                    |
| 625003 Equipment Rental               | 2,798            | -                | 1,200            | 1,200            | -                    |
| 625501 Equipment Repairs              | 5,683            | 1,334            | -                | -                | -                    |
| 626001 Building Maintenance           | 42,718           | 56,982           | 69,940           | 64,940           | (5,000)              |
| 631003 Insurance Fees                 | 15,780           | 19,518           | 21,206           | 25,873           | 4,667                |
| 631004 Bank Fees                      | 28,761           | 32,650           | 28,250           | 33,000           | 4,750                |
| 631006 Contracted Services            | 23,742           | 14,239           | 25,800           | 25,800           | -                    |
| 631007 Agency Permits                 | 2,350            | 2,920            | 2,180            | 2,180            | -                    |
| 645002 Donation Expenditures          | 37,134           | 20,694           | 3,000            | 3,200            | 200                  |
| 661001 Miscellaneous Supplies         | 39,308           | 40,039           | 47,587           | 53,187           | 5,600                |
| 662001 Miscellaneous Services         | 1,516            | 1,346            | 5,660            | 5,660            | -                    |
| 663001 Contingency                    | -                | 2,999            | 20,000           | 20,000           | -                    |
| <b>Materials &amp; Services Total</b> | <b>341,601</b>   | <b>328,866</b>   | <b>417,890</b>   | <b>428,462</b>   | <b>10,572</b>        |
| <b>Capital</b>                        |                  |                  |                  |                  |                      |
| 674001 Machinery & Equipment          | 5,120            | 29,111           | 63,000           | 18,200           | (44,800)             |
| <b>Capital Total</b>                  | <b>5,120</b>     | <b>29,111</b>    | <b>63,000</b>    | <b>18,200</b>    | <b>(44,800)</b>      |
| <b>104565 Aquatics Center Total</b>   | <b>1,598,699</b> | <b>1,739,597</b> | <b>2,223,394</b> | <b>2,352,888</b> | <b>129,494</b>       |

## FY2024 Expenditure Budget

|                                       | FY21<br>Actuals | FY22<br>Actuals | FY23<br>Budget | FY24<br>Budget | Change<br>'23 to '24 |
|---------------------------------------|-----------------|-----------------|----------------|----------------|----------------------|
| <b>104570 PARAT</b>                   |                 |                 |                |                |                      |
| <b>Personnel</b>                      |                 |                 |                |                |                      |
| 611101 Full-Time Employees            | 23,963          | -               | -              | -              | -                    |
| 613101 FICA                           | 2,076           | -               | -              | -              | -                    |
| 613201 Utah Retirement Systems        | 4,218           | -               | -              | -              | -                    |
| 613401 Worker's Compensation          | 327             | -               | -              | -              | -                    |
| <b>Personnel Total</b>                | <b>30,584</b>   | <b>-</b>        | <b>-</b>       | <b>-</b>       | <b>-</b>             |
| <b>Capital</b>                        |                 |                 |                |                |                      |
| 673001 Capital Project                | 262,954         | 191,418         | 622,001        | 498,008        | (123,993)            |
| <b>Capital Total</b>                  | <b>262,954</b>  | <b>191,418</b>  | <b>622,001</b> | <b>498,008</b> | <b>(123,993)</b>     |
| <b>104570 PARAT Total</b>             | <b>293,538</b>  | <b>191,418</b>  | <b>622,001</b> | <b>498,008</b> | <b>(123,993)</b>     |
| <b>104591 Cemetery</b>                |                 |                 |                |                |                      |
| <b>Personnel</b>                      |                 |                 |                |                |                      |
| 611101 Full-Time Employees            | 28,895          | 31,662          | 39,633         | 42,601         | 2,968                |
| 611201 Overtime                       | -               | -               | 780            | 780            | -                    |
| 611501 Part-Time                      | 9,342           | 8,949           | 64,252         | 65,955         | 1,703                |
| 613101 FICA                           | 2,862           | 3,098           | 7,924          | 8,262          | 338                  |
| 613201 Utah Retirement Systems        | 5,905           | 5,894           | 7,428          | 7,743          | 315                  |
| 613301 Health Insurance               | 5,225           | 4,217           | 4,892          | 6,500          | 1,608                |
| 613302 Dental Insurance               | 394             | 266             | 300            | 413            | 113                  |
| 613304 Vision Insurance               | 74              | 56              | 63             | 77             | 14                   |
| 613401 Worker's Compensation          | 462             | 667             | 1,268          | 1,324          | 56                   |
| 614101 Clothing Allow - FT            | -               | -               | 360            | 400            | 40                   |
| 614102 Clothing Allow - PT            | -               | 227             | 610            | 650            | 40                   |
| <b>Personnel Total</b>                | <b>53,158</b>   | <b>55,036</b>   | <b>127,510</b> | <b>134,705</b> | <b>7,195</b>         |
| <b>Materials &amp; Services</b>       |                 |                 |                |                |                      |
| 623101 In-State Travel                | -               | -               | 45             | 45             | -                    |
| 624107 Uniforms & PPE                 | 100             | 764             | 805            | 1,180          | 375                  |
| 625002 Equipment Purchases            | -               | 999             | 3,050          | 3,050          | -                    |
| 625201 Tires/Brakes                   | -               | -               | 225            | 225            | -                    |
| 625202 Fuel/Oil                       | -               | -               | 2,700          | -              | (2,700)              |
| 625203 Fleet Repair                   | -               | -               | 2,500          | 1,000          | (1,500)              |
| 625204 Fleet Lease                    | 12,110          | 13,141          | 12,110         | 5,598          | (6,512)              |
| 625501 Equipment Repairs              | -               | -               | 200            | 200            | -                    |
| 626002 Grounds Maintenance            | 4,542           | 11,080          | 13,975         | 13,975         | -                    |
| 631003 Insurance Fees                 | 2,066           | 2,459           | 2,505          | 2,494          | (11)                 |
| 661001 Miscellaneous Supplies         | -               | -               | 250            | 250            | -                    |
| 663001 Contingency                    | -               | -               | 2,500          | 2,500          | -                    |
| <b>Materials &amp; Services Total</b> | <b>18,818</b>   | <b>28,443</b>   | <b>40,865</b>  | <b>30,516</b>  | <b>(10,349)</b>      |
| <b>104591 Cemetery Total</b>          | <b>71,976</b>   | <b>83,479</b>   | <b>168,375</b> | <b>165,221</b> | <b>(3,154)</b>       |

## FY2024 Expenditure Budget

|                                        | FY21<br>Actuals | FY22<br>Actuals  | FY23<br>Budget | FY24<br>Budget | Change<br>'23 to '24 |
|----------------------------------------|-----------------|------------------|----------------|----------------|----------------------|
| <b>104611 CED Administration</b>       |                 |                  |                |                |                      |
| <b>Materials &amp; Services</b>        |                 |                  |                |                |                      |
| 621201 Membership Dues                 | 2,800           | 2,500            | 11,600         | 10,600         | (1,000)              |
| 621301 Training & Registration         | -               | -                | 1,920          | 1,920          | -                    |
| 623501 Out-of-State Travel             | -               | -                | 2,982          | 2,982          | -                    |
| 624004 Materials & Supplies            | -               | -                | 501            | -              | (501)                |
| 624005 Printing                        | -               | -                | 3,000          | -              | (3,000)              |
| 631003 Insurance Fees                  | 934             | 277              | 294            | 192            | (102)                |
| 631004 Bank Fees                       | 1,650           | -                | 1,650          | 1,700          | 50                   |
| 631006 Contracted Services             | 29,889          | 120,275          | 41,501         | 30,000         | (11,501)             |
| 645001 Special Department Allow        | 112             | 2                | 6,001          | 6,000          | (1)                  |
| <b>Materials &amp; Services Total</b>  | <b>35,385</b>   | <b>123,054</b>   | <b>69,449</b>  | <b>53,394</b>  | <b>(16,055)</b>      |
| <b>Debt</b>                            |                 |                  |                |                |                      |
| 681001 Debt Service-Principal          | 428,000         | 6,849,000        | 79,000         | 77,000         | (2,000)              |
| 681002 Debt Service-Interest           | 315,822         | 311,085          | 447,483        | 432,437        | (15,046)             |
| <b>Debt Total</b>                      | <b>743,822</b>  | <b>7,160,085</b> | <b>526,483</b> | <b>509,437</b> | <b>(17,046)</b>      |
| <b>104611 CED Administration Total</b> | <b>779,206</b>  | <b>7,283,139</b> | <b>595,932</b> | <b>562,831</b> | <b>(33,101)</b>      |

## FY2024 Expenditure Budget

|                                       | FY21<br>Actuals | FY22<br>Actuals | FY23<br>Budget | FY24<br>Budget | Change<br>'23 to '24 |
|---------------------------------------|-----------------|-----------------|----------------|----------------|----------------------|
| <b>104612 Communications</b>          |                 |                 |                |                |                      |
| <b>Personnel</b>                      |                 |                 |                |                |                      |
| 611101 Full-Time Employees            | 61,559          | 77,574          | 182,946        | 129,849        | (53,097)             |
| 611201 Overtime                       | 288             | 72              | -              | -              | -                    |
| 611501 Part-Time                      | 40,464          | 12,847          | -              | -              | -                    |
| 613101 FICA                           | 7,741           | 6,946           | 9,347          | 9,856          | 509                  |
| 613201 Utah Retirement Systems        | 11,710          | 12,954          | 22,974         | 23,888         | 914                  |
| 613301 Health Insurance               | 18,500          | 2,471           | 8,078          | 8,148          | 70                   |
| 613302 Dental Insurance               | 1,164           | 78              | 563            | 580            | 17                   |
| 613304 Vision Insurance               | 263             | 20              | 101            | 101            | -                    |
| 613401 Worker's Compensation          | 108             | 1,070           | 1,491          | 1,568          | 77                   |
| 613601 LTD, ADD, & Life               | 506             | 558             | 521            | 1,036          | 515                  |
| 614101 Clothing Allow - FT            | -               | -               | 120            | 150            | 30                   |
| <b>Personnel Total</b>                | <b>142,302</b>  | <b>114,589</b>  | <b>226,141</b> | <b>175,176</b> | <b>(50,965)</b>      |
| <b>Materials &amp; Services</b>       |                 |                 |                |                |                      |
| 621101 Publications & Subscriptions   | 14,902          | 5,783           | 5,490          | 8,508          | 3,018                |
| 621201 Membership Dues                | 175             | -               | 450            | 450            | -                    |
| 621301 Training & Registration        | 38              | 199             | 955            | 1,723          | 768                  |
| 622101 Public Outreach & Notices      | -               | -               | 18,000         | 18,000         | -                    |
| 622201 Newsletters                    | 1,853           | 3,425           | -              | -              | -                    |
| 623101 In-State Travel                | -               | 74              | 120            | 290            | 170                  |
| 623501 Out-of-State Travel            | -               | -               | 1,424          | 1,846          | 422                  |
| 624001 Office Supplies                | 121             | 225             | 1,150          | 150            | (1,000)              |
| 624004 Materials & Supplies           | 414             | 246             | 5,500          | 5,500          | -                    |
| 624005 Printing                       | 28,189          | 12,100          | 7,000          | 7,000          | -                    |
| 624006 Postage / Mailing              | 8,159           | 8,541           | 7,300          | 7,300          | -                    |
| 625002 Equipment Purchases            | 1,118           | 12,413          | 1,500          | 500            | (1,000)              |
| 631003 Insurance Fees                 | 770             | 1,271           | 1,326          | 1,732          | 406                  |
| 631006 Contracted Services            | 2,981           | 13,895          | 19,403         | 118,700        | 99,297               |
| 645001 Special Department Allow       | 19,707          | 28,560          | 19,697         | 19,697         | -                    |
| <b>Materials &amp; Services Total</b> | <b>78,426</b>   | <b>86,731</b>   | <b>89,315</b>  | <b>191,396</b> | <b>102,081</b>       |
| <b>104612 Communications Total</b>    | <b>220,728</b>  | <b>201,320</b>  | <b>315,456</b> | <b>366,572</b> | <b>51,116</b>        |

## FY2024 Expenditure Budget

|                                       | FY21<br>Actuals | FY22<br>Actuals | FY23<br>Budget | FY24<br>Budget | Change<br>'23 to '24 |
|---------------------------------------|-----------------|-----------------|----------------|----------------|----------------------|
| <b>104614 Code Enforcement</b>        |                 |                 |                |                |                      |
| <b>Personnel</b>                      |                 |                 |                |                |                      |
| 611101 Full-Time Employees            | 74,804          | 67,864          | 89,817         | 96,502         | 6,685                |
| 611201 Overtime                       | 31              | 6               | 500            | 500            | -                    |
| 613101 FICA                           | 5,503           | 4,988           | 6,629          | 7,075          | 446                  |
| 613201 Utah Retirement Systems        | 14,213          | 12,586          | 17,032         | 17,921         | 889                  |
| 613301 Health Insurance               | 36,904          | 37,066          | 43,668         | 48,044         | 4,376                |
| 613302 Dental Insurance               | 2,328           | 1,800           | 2,330          | 1,994          | (336)                |
| 613304 Vision Insurance               | 525             | 406             | 524            | 409            | (115)                |
| 613401 Worker's Compensation          | 911             | 983             | 1,096          | 1,176          | 80                   |
| 613601 LTD, ADD, & Life               | 756             | 656             | 779            | 885            | 106                  |
| 614101 Clothing Allow - FT            | 40              | 285             | 720            | 700            | (20)                 |
| <b>Personnel Total</b>                | <b>136,016</b>  | <b>126,641</b>  | <b>163,095</b> | <b>175,206</b> | <b>12,111</b>        |
| <b>Materials &amp; Services</b>       |                 |                 |                |                |                      |
| 621101 Publications & Subscriptions   | -               | -               | 50             | 200            | 150                  |
| 621201 Membership Dues                | 45              | -               | 75             | 90             | 15                   |
| 621301 Training & Registration        | -               | -               | 500            | 780            | 280                  |
| 623101 In-State Travel                | -               | -               | 910            | 1,490          | 580                  |
| 625201 Tires/Brakes                   | -               | -               | 1,600          | 500            | (1,100)              |
| 625202 Fuel/Oil                       | 18              | -               | 4,050          | 4,000          | (50)                 |
| 625203 Fleet Repair                   | 36              | 266             | 500            | 500            | -                    |
| 625204 Fleet Lease                    | 2,618           | 2,841           | 2,618          | 2,785          | 167                  |
| 631003 Insurance Fees                 | 1,191           | 1,669           | 1,733          | 1,771          | 38                   |
| 631006 Contracted Services            | -               | -               | 11,500         | 11,500         | -                    |
| <b>Materials &amp; Services Total</b> | <b>3,909</b>    | <b>4,776</b>    | <b>23,536</b>  | <b>23,615</b>  | <b>79</b>            |
| <b>Capital</b>                        |                 |                 |                |                |                      |
| 674003 Vehicle Replacement            | -               | -               | -              | 88,000         | 88,000               |
| <b>Capital Total</b>                  | <b>-</b>        | <b>-</b>        | <b>-</b>       | <b>88,000</b>  | <b>88,000</b>        |
| <b>104614 Code Enforcement Total</b>  | <b>139,924</b>  | <b>131,416</b>  | <b>186,631</b> | <b>286,821</b> | <b>100,190</b>       |

## FY2024 Expenditure Budget

|                                       | FY21<br>Actuals | FY22<br>Actuals | FY23<br>Budget | FY24<br>Budget | Change<br>'23 to '24 |
|---------------------------------------|-----------------|-----------------|----------------|----------------|----------------------|
| <b>104632 CDBG</b>                    |                 |                 |                |                |                      |
| <b>Personnel</b>                      |                 |                 |                |                |                      |
| 611101 Full-Time Employees            | 8,547           | 17,052          | 25,274         | 30,944         | 5,670                |
| 613101 FICA                           | 620             | 1,283           | 1,873          | 2,357          | 484                  |
| 613201 Utah Retirement Systems        | 1,609           | 3,076           | 4,793          | 5,498          | 705                  |
| 613301 Health Insurance               | 2,505           | 5,428           | 10,418         | 26             | (10,392)             |
| 613302 Dental Insurance               | 140             | 385             | 583            | 721            | 138                  |
| 613304 Vision Insurance               | 32              | 87              | 131            | 157            | 26                   |
| 613401 Worker's Compensation          | 104             | 257             | 308            | 377            | 69                   |
| <b>Personnel Total</b>                | <b>13,557</b>   | <b>27,567</b>   | <b>43,380</b>  | <b>40,080</b>  | <b>(3,300)</b>       |
| <b>Materials &amp; Services</b>       |                 |                 |                |                |                      |
| 622101 Public Outreach & Notices      | 1,480           | 963             | 1,000          | 1,000          | -                    |
| 624001 Office Supplies                | -               | -               | 100            | 100            | -                    |
| 631003 Insurance Fees                 | 176             | 811             | 858            | 255            | (603)                |
| <b>Materials &amp; Services Total</b> | <b>1,655</b>    | <b>1,774</b>    | <b>1,958</b>   | <b>1,355</b>   | <b>(603)</b>         |
| <b>Transfers</b>                      |                 |                 |                |                |                      |
| 693001 Pass Through                   | 139,941         | 464,668         | 159,598        | 154,673        | (4,925)              |
| <b>Transfers Total</b>                | <b>139,941</b>  | <b>464,668</b>  | <b>159,598</b> | <b>154,673</b> | <b>(4,925)</b>       |
| <b>104632 CDBG Total</b>              | <b>155,153</b>  | <b>494,009</b>  | <b>204,936</b> | <b>196,108</b> | <b>(8,827)</b>       |

## FY2024 Expenditure Budget

|                                       | FY21<br>Actuals | FY22<br>Actuals | FY23<br>Budget | FY24<br>Budget | Change<br>'23 to '24 |
|---------------------------------------|-----------------|-----------------|----------------|----------------|----------------------|
| <b>104641 Planning</b>                |                 |                 |                |                |                      |
| <b>Personnel</b>                      |                 |                 |                |                |                      |
| 611101 Full-Time Employees            | 189,733         | 251,432         | 269,196        | 287,614        | 18,418               |
| 611501 Part-Time                      | 13,828          | 177             | -              | -              | -                    |
| 613101 FICA                           | 15,392          | 18,856          | 20,230         | 21,533         | 1,303                |
| 613201 Utah Retirement Systems        | 35,350          | 46,941          | 50,176         | 52,065         | 1,889                |
| 613301 Health Insurance               | 38,784          | 57,060          | 64,503         | 72,066         | 7,563                |
| 613302 Dental Insurance               | 2,189           | 3,346           | 3,495          | 3,603          | 108                  |
| 613304 Vision Insurance               | 515             | 668             | 671            | 671            | -                    |
| 613401 Worker's Compensation          | 2,486           | 3,556           | 3,266          | 3,491          | 225                  |
| 613601 LTD, ADD, & Life               | 1,625           | 1,836           | 1,372          | 2,099          | 727                  |
| 614101 Clothing Allow - FT            | 135             | 120             | 240            | 700            | 460                  |
| 614201 Car Allowance                  | 4,820           | 4,811           | 4,800          | 4,800          | -                    |
| <b>Personnel Total</b>                | <b>304,857</b>  | <b>388,803</b>  | <b>417,949</b> | <b>448,642</b> | <b>30,693</b>        |
| <b>Materials &amp; Services</b>       |                 |                 |                |                |                      |
| 621101 Publications & Subscriptions   | 600             | 74              | 500            | 1,825          | 1,325                |
| 621201 Membership Dues                | 981             | 1,213           | 2,560          | 2,350          | (210)                |
| 621301 Training & Registration        | 875             | 3,894           | 6,750          | 7,950          | 1,200                |
| 623101 In-State Travel                | -               | 961             | 1,520          | 1,645          | 125                  |
| 623501 Out-of-State Travel            | 325             | 4,217           | 5,190          | 5,950          | 760                  |
| 625202 Fuel/Oil                       | 525             | 1,202           | 1,350          | 2,000          | 650                  |
| 625203 Fleet Repair                   | -               | -               | 500            | 250            | (250)                |
| 625204 Fleet Lease                    | 1,395           | 1,514           | 1,395          | 1,392          | (3)                  |
| 631003 Insurance Fees                 | 3,962           | 2,386           | 2,483          | 3,339          | 856                  |
| 631006 Contracted Services            | 123,795         | 15,363          | 66,700         | 104,980        | 38,280               |
| 645001 Special Department Allow       | 1,554           | 1,408           | 1,750          | 4,500          | 2,750                |
| <b>Materials &amp; Services Total</b> | <b>134,011</b>  | <b>32,231</b>   | <b>90,698</b>  | <b>136,181</b> | <b>45,483</b>        |
| <b>Capital</b>                        |                 |                 |                |                |                      |
| 674003 Vehicle Replacement            | 33,692          | -               | -              | -              | -                    |
| <b>Capital Total</b>                  | <b>33,692</b>   | <b>-</b>        | <b>-</b>       | <b>-</b>       | <b>-</b>             |
| <b>104641 Planning Total</b>          | <b>472,561</b>  | <b>421,034</b>  | <b>508,647</b> | <b>584,824</b> | <b>76,177</b>        |

## FY2024 Expenditure Budget

|                                       | FY21<br>Actuals | FY22<br>Actuals | FY23<br>Budget | FY24<br>Budget | Change<br>'23 to '24 |
|---------------------------------------|-----------------|-----------------|----------------|----------------|----------------------|
| <b>104642 Inspections</b>             |                 |                 |                |                |                      |
| <b>Personnel</b>                      |                 |                 |                |                |                      |
| 611101 Full-Time Employees            | 40,860          | 80,134          | 111,592        | 116,647        | 5,055                |
| 611501 Part-Time                      | 14,661          | 13,600          | 15,143         | 16,380         | 1,237                |
| 613101 FICA                           | 4,132           | 7,074           | 9,515          | 9,863          | 348                  |
| 613201 Utah Retirement Systems        | 7,781           | 14,326          | 21,161         | 21,659         | 498                  |
| 613301 Health Insurance               | 6,050           | 16,572          | 29,814         | 25,447         | (4,367)              |
| 613302 Dental Insurance               | 555             | 1,174           | 1,728          | 1,373          | (355)                |
| 613304 Vision Insurance               | 100             | 237             | 363            | 248            | (115)                |
| 613401 Worker's Compensation          | 681             | 1,319           | 1,546          | 1,622          | 76                   |
| 613601 LTD, ADD, & Life               | 387             | 566             | 398            | 984            | 586                  |
| 614101 Clothing Allow - FT            | 120             | 308             | 700            | 700            | -                    |
| <b>Personnel Total</b>                | <b>75,327</b>   | <b>135,310</b>  | <b>191,960</b> | <b>194,923</b> | <b>2,963</b>         |
| <b>Materials &amp; Services</b>       |                 |                 |                |                |                      |
| 621101 Publications & Subscriptions   | 1,281           | 400             | 450            | 500            | 50                   |
| 621201 Membership Dues                | 220             | 220             | 446            | 670            | 224                  |
| 621301 Training & Registration        | 7,561           | 2,562           | 9,000          | 8,600          | (400)                |
| 623101 In-State Travel                | -               | 710             | 2,400          | 2,990          | 590                  |
| 623501 Out-of-State Travel            | 3,537           | -               | 1,530          | 10,928         | 9,398                |
| 625002 Equipment Purchases            | -               | -               | 400            | 400            | -                    |
| 625201 Tires/Brakes                   | -               | 464             | -              | -              | -                    |
| 625202 Fuel/Oil                       | 816             | 3,263           | 3,375          | 3,000          | (375)                |
| 625203 Fleet Repair                   | -               | 133             | 500            | 500            | -                    |
| 625204 Fleet Lease                    | 1,395           | 1,514           | 1,395          | 2,785          | 1,390                |
| 631003 Insurance Fees                 | 26,955          | 1,495           | 1,557          | 2,141          | 584                  |
| 631006 Contracted Services            | 93,461          | 26,698          | 30,000         | 75,000         | 45,000               |
| <b>Materials &amp; Services Total</b> | <b>135,226</b>  | <b>37,459</b>   | <b>51,053</b>  | <b>107,514</b> | <b>56,461</b>        |
| <b>Capital</b>                        |                 |                 |                |                |                      |
| 674003 Vehicle Replacement            | -               | -               | 40,502         | 44,000         | 3,498                |
| <b>Capital Total</b>                  | <b>-</b>        | <b>-</b>        | <b>40,502</b>  | <b>44,000</b>  | <b>3,498</b>         |
| <b>104642 Inspections Total</b>       | <b>210,553</b>  | <b>172,768</b>  | <b>283,515</b> | <b>346,436</b> | <b>62,921</b>        |



## FY2024 Expenditure Budget

|                                              | FY21<br>Actuals   | FY22<br>Actuals   | FY23<br>Budget    | FY24<br>Budget    | Change<br>'23 to '24 |
|----------------------------------------------|-------------------|-------------------|-------------------|-------------------|----------------------|
| <b>104711 Bonds</b>                          |                   |                   |                   |                   |                      |
| Materials & Services                         |                   |                   |                   |                   |                      |
| 631004 Bank Fees                             | 1,650             | 1,650             | 4,575             | 4,575             | -                    |
| <b>Materials &amp; Services Total</b>        | <b>1,650</b>      | <b>1,650</b>      | <b>4,575</b>      | <b>4,575</b>      | <b>-</b>             |
| Debt                                         |                   |                   |                   |                   |                      |
| 681001 Debt Service-Principal                | 758,000           | 777,000           | 797,000           | 810,000           | 13,000               |
| 681002 Debt Service-Interest                 | 171,171           | 152,789           | 133,940           | 114,697           | (19,243)             |
| <b>Debt Total</b>                            | <b>929,171</b>    | <b>929,789</b>    | <b>930,940</b>    | <b>924,697</b>    | <b>(6,243)</b>       |
| <b>104711 Bonds Total</b>                    | <b>930,821</b>    | <b>931,439</b>    | <b>935,515</b>    | <b>929,272</b>    | <b>(6,243)</b>       |
| <b>104810 Transfers to Other Funds</b>       |                   |                   |                   |                   |                      |
| Transfers                                    |                   |                   |                   |                   |                      |
| 691004 Trnf GF                               | 2,045,649         | 2,715,785         | 6,680,503         | 4,744,408         | (1,936,095)          |
| <b>Transfers Total</b>                       | <b>2,045,649</b>  | <b>2,715,785</b>  | <b>6,680,503</b>  | <b>4,744,408</b>  | <b>(1,936,095)</b>   |
| <b>104810 Transfers to Other Funds Total</b> | <b>2,045,649</b>  | <b>2,715,785</b>  | <b>6,680,503</b>  | <b>4,744,408</b>  | <b>(1,936,095)</b>   |
| <b>General Fund Total</b>                    | <b>21,147,336</b> | <b>28,634,164</b> | <b>29,792,358</b> | <b>30,069,974</b> | <b>277,616</b>       |

FY2024 Revenue Budget

|                                 | FY21      | FY22      | FY23      | FY24      | Change     |
|---------------------------------|-----------|-----------|-----------|-----------|------------|
|                                 | Actuals   | Actuals   | Budget    | Budget    | '23 to '24 |
| 200000 CDRA                     |           |           |           |           |            |
| Taxes                           |           |           |           |           |            |
| 311103 ATK EDA                  | 958,364   | 870,851   | 780,663   | 643,187   | (137,476)  |
| 311106 RDA #6                   | 225,084   | 224,391   | 224,391   | 257,804   | 33,413     |
| 311107 RDA #7                   | 267,783   | 276,716   | 276,716   | 346,397   | 69,681     |
| 311108 RDA #8                   | 169,994   | 252,817   | 252,817   | 275,477   | 22,660     |
| 311109 RDA #9                   | 535,458   | 534,668   | 534,668   | 666,254   | 131,586    |
| 311110 RDA #10                  | 212,319   | 216,707   | 216,707   | 246,020   | 29,313     |
| 311111 Clfd Station CDA         | 163,273   | 170,163   | 170,163   | 263,893   | 93,730     |
| 311112 Lifetime CRA             | -         | 19,412    | 125,140   | 333,133   | 207,993    |
| Taxes Total                     | 2,532,275 | 2,565,725 | 2,581,265 | 3,032,165 | 450,900    |
| Miscellaneous                   |           |           |           |           |            |
| 361001 Interest Earnings        | 52,831    | 51,551    | 30,000    | 100,000   | 70,000     |
| 364001 Sale Of Fixed Assets G/L | -         | 597,185   | -         | -         | -          |
| 369001 Misc Revenues            | -         | 50,000    | -         | -         | -          |
| Miscellaneous Total             | 52,831    | 698,736   | 30,000    | 100,000   | 70,000     |
| Other Sources                   |           |           |           |           |            |
| 381005 Trnf from EF             | -         | 1,132,780 | -         | -         | -          |
| Other Sources Total             | -         | 1,132,780 | -         | -         | -          |
| 200000 CDRA Total               | 2,585,106 | 4,397,241 | 2,611,265 | 3,132,165 | 520,900    |

## FY2024 Expenditure Budget

| FY21<br>Actuals | FY22<br>Actuals | FY23<br>Budget | FY24<br>Budget | Change<br>'23 to '24 |
|-----------------|-----------------|----------------|----------------|----------------------|
|-----------------|-----------------|----------------|----------------|----------------------|

### CDRA Fund

#### 204611 CED Administration

##### Debt

681002 Debt Service-Interest

|       |   |   |   |   |
|-------|---|---|---|---|
| 2,432 | - | - | - | - |
|-------|---|---|---|---|

##### Debt Total

|       |   |   |   |   |
|-------|---|---|---|---|
| 2,432 | - | - | - | - |
|-------|---|---|---|---|

##### Transfers

691004 Trnf GF

|   |         |   |   |   |
|---|---------|---|---|---|
| - | 500,000 | - | - | - |
|---|---------|---|---|---|

##### Transfers Total

|   |         |   |   |   |
|---|---------|---|---|---|
| - | 500,000 | - | - | - |
|---|---------|---|---|---|

204611 CED Administration Total

|       |         |   |   |   |
|-------|---------|---|---|---|
| 2,432 | 500,000 | - | - | - |
|-------|---------|---|---|---|

#### 204615 RDA #9

##### Materials & Services

645004 Developer Increments

|         |   |   |   |   |
|---------|---|---|---|---|
| 260,713 | - | - | - | - |
|---------|---|---|---|---|

##### Materials & Services Total

|         |   |   |   |   |
|---------|---|---|---|---|
| 260,713 | - | - | - | - |
|---------|---|---|---|---|

##### Transfers

691004 Trnf GF

|         |         |         |         |          |
|---------|---------|---------|---------|----------|
| 265,133 | 263,800 | 263,800 | 247,225 | (16,575) |
|---------|---------|---------|---------|----------|

##### Transfers Total

|         |         |         |         |          |
|---------|---------|---------|---------|----------|
| 265,133 | 263,800 | 263,800 | 247,225 | (16,575) |
|---------|---------|---------|---------|----------|

204615 RDA #9 Total

|         |         |         |         |          |
|---------|---------|---------|---------|----------|
| 525,846 | 263,800 | 263,800 | 247,225 | (16,575) |
|---------|---------|---------|---------|----------|

#### 204616 RDA #6

##### Transfers

691004 Trnf GF

|         |         |         |         |     |
|---------|---------|---------|---------|-----|
| 125,667 | 127,000 | 132,000 | 132,580 | 580 |
|---------|---------|---------|---------|-----|

##### Transfers Total

|         |         |         |         |     |
|---------|---------|---------|---------|-----|
| 125,667 | 127,000 | 132,000 | 132,580 | 580 |
|---------|---------|---------|---------|-----|

204616 RDA #6 Total

|         |         |         |         |     |
|---------|---------|---------|---------|-----|
| 125,667 | 127,000 | 132,000 | 132,580 | 580 |
|---------|---------|---------|---------|-----|

#### 204617 RDA #7

##### Materials & Services

645004 Developer Increments

|        |        |        |        |        |
|--------|--------|--------|--------|--------|
| 55,688 | 51,963 | 55,688 | 70,341 | 14,653 |
|--------|--------|--------|--------|--------|

##### Materials & Services Total

|        |        |        |        |        |
|--------|--------|--------|--------|--------|
| 55,688 | 51,963 | 55,688 | 70,341 | 14,653 |
|--------|--------|--------|--------|--------|

##### Capital

673001 Capital Project

|   |        |   |   |   |
|---|--------|---|---|---|
| - | 43,165 | - | - | - |
|---|--------|---|---|---|

##### Capital Total

|   |        |   |   |   |
|---|--------|---|---|---|
| - | 43,165 | - | - | - |
|---|--------|---|---|---|

##### Transfers

691004 Trnf GF

|         |         |         |         |           |
|---------|---------|---------|---------|-----------|
| 157,144 | 657,655 | 658,611 | 165,000 | (493,611) |
|---------|---------|---------|---------|-----------|

##### Transfers Total

|         |         |         |         |           |
|---------|---------|---------|---------|-----------|
| 157,144 | 657,655 | 658,611 | 165,000 | (493,611) |
|---------|---------|---------|---------|-----------|

204617 RDA #7 Total

|         |         |         |         |           |
|---------|---------|---------|---------|-----------|
| 212,832 | 752,783 | 714,299 | 235,341 | (478,958) |
|---------|---------|---------|---------|-----------|

#### 204618 RDA #8

##### Materials & Services

645004 Developer Increments

|   |   |        |   |          |
|---|---|--------|---|----------|
| - | - | 50,000 | - | (50,000) |
|---|---|--------|---|----------|

##### Materials & Services Total

|   |   |        |   |          |
|---|---|--------|---|----------|
| - | - | 50,000 | - | (50,000) |
|---|---|--------|---|----------|

##### Capital

673001 Capital Project

|   |   |         |   |           |
|---|---|---------|---|-----------|
| - | - | 606,525 | - | (606,525) |
|---|---|---------|---|-----------|

##### Capital Total

|   |   |         |   |           |
|---|---|---------|---|-----------|
| - | - | 606,525 | - | (606,525) |
|---|---|---------|---|-----------|

##### Transfers

691004 Trnf GF

|         |         |         |         |       |
|---------|---------|---------|---------|-------|
| 145,000 | 140,000 | 135,000 | 140,000 | 5,000 |
|---------|---------|---------|---------|-------|

##### Transfers Total

|         |         |         |         |       |
|---------|---------|---------|---------|-------|
| 145,000 | 140,000 | 135,000 | 140,000 | 5,000 |
|---------|---------|---------|---------|-------|

204618 RDA #8 Total

|         |         |         |         |           |
|---------|---------|---------|---------|-----------|
| 145,000 | 140,000 | 791,525 | 140,000 | (651,525) |
|---------|---------|---------|---------|-----------|

## FY2024 Expenditure Budget

|                             | FY21<br>Actuals | FY22<br>Actuals | FY23<br>Budget | FY24<br>Budget | Change<br>'23 to '24 |
|-----------------------------|-----------------|-----------------|----------------|----------------|----------------------|
| <b>204619 RDA #10</b>       |                 |                 |                |                |                      |
| Transfers                   |                 |                 |                |                |                      |
| 691004 Trnf GF              | 230,000         | 225,000         | 215,000        | 225,000        | 10,000               |
| Transfers Total             | 230,000         | 225,000         | 215,000        | 225,000        | 10,000               |
| 204619 RDA #10 Total        | 230,000         | 225,000         | 215,000        | 225,000        | 10,000               |
| <b>204623 EDA #3</b>        |                 |                 |                |                |                      |
| Materials & Services        |                 |                 |                |                |                      |
| 645004 Developer Increments | 785,858         | -               | 1,354,241      | 1,172,413      | (181,828)            |
| Materials & Services Total  | 785,858         | -               | 1,354,241      | 1,172,413      | (181,828)            |
| Capital                     |                 |                 |                |                |                      |
| 673001 Capital Project      | 120,000         | -               | -              | -              | -                    |
| Capital Total               | 120,000         | -               | -              | -              | -                    |
| Transfers                   |                 |                 |                |                |                      |
| 691004 Trnf GF              | 51,753          | 45,490          | 39,033         | 32,159         | (6,874)              |
| Transfers Total             | 51,753          | 45,490          | 39,033         | 32,159         | (6,874)              |
| 204623 EDA #3 Total         | 957,611         | 45,490          | 1,393,274      | 1,204,572      | (188,702)            |
| <b>204624 CDA #1</b>        |                 |                 |                |                |                      |
| Materials & Services        |                 |                 |                |                |                      |
| 645004 Developer Increments | 155,109         | 110,324         | -              | -              | -                    |
| Materials & Services Total  | 155,109         | 110,324         | -              | -              | -                    |
| Transfers                   |                 |                 |                |                |                      |
| 691004 Trnf GF              | 7,743           | 8,345           | 8,508          | 13,195         | 4,687                |
| Transfers Total             | 7,743           | 8,345           | 8,508          | 13,195         | 4,687                |
| 204624 CDA #1 Total         | 162,852         | 118,669         | 8,508          | 13,195         | 4,687                |
| <b>204625 CDA #1</b>        |                 |                 |                |                |                      |
| Materials & Services        |                 |                 |                |                |                      |
| 645004 Developer Increments | -               | 16,501          | 106,369        | 283,163        | 176,794              |
| Materials & Services Total  | -               | 16,501          | 106,369        | 283,163        | 176,794              |
| Transfers                   |                 |                 |                |                |                      |
| 691004 Trnf GF              | -               | -               | 6,257          | 16,657         | 10,400               |
| Transfers Total             | -               | -               | 6,257          | 16,657         | 10,400               |
| 204625 CDA #1 Total         | -               | 16,501          | 112,626        | 299,820        | 187,194              |
| CDRA Fund Total             | 2,362,239       | 2,189,243       | 3,631,032      | 2,497,733      | (1,133,299)          |

FY2024 Revenue Budget

|                                       | FY21<br>Actuals | FY22<br>Actuals | FY23<br>Budget | FY24<br>Budget | Change<br>'23 to '24 |
|---------------------------------------|-----------------|-----------------|----------------|----------------|----------------------|
| 400000 Park Capital Improvements      |                 |                 |                |                |                      |
| Licenses & Permits                    |                 |                 |                |                |                      |
| 323004 Park Impact Fees               | 1,466,331       | 950,180         | 120,000        | 80,000         | (40,000)             |
| Licenses & Permits Total              | 1,466,331       | 950,180         | 120,000        | 80,000         | (40,000)             |
| Miscellaneous                         |                 |                 |                |                |                      |
| 361001 Interest Earnings              | 5,117           | 11,379          | 3,000          | 3,000          | -                    |
| Miscellaneous Total                   | 5,117           | 11,379          | 3,000          | 3,000          | -                    |
| 10000 Park Capital Improvements Total | 1,471,448       | 961,559         | 123,000        | 83,000         | (40,000)             |

FY2024 Revenue Budget

|                                      | FY21<br>Actuals  | FY22<br>Actuals  | FY23<br>Budget   | FY24<br>Budget   | Change<br>'23 to '24 |
|--------------------------------------|------------------|------------------|------------------|------------------|----------------------|
| <b>450000 Capital Projects</b>       |                  |                  |                  |                  |                      |
| <b>Miscellaneous</b>                 |                  |                  |                  |                  |                      |
| 361001 Interest Earnings             | 16,956           | 18,969           | 15,000           | 15,000           | -                    |
| <b>Miscellaneous Total</b>           | <b>16,956</b>    | <b>18,969</b>    | <b>15,000</b>    | <b>15,000</b>    | <b>-</b>             |
| <b>Other Sources</b>                 |                  |                  |                  |                  |                      |
| 381004 Trnf from GF                  | 2,045,649        | 2,715,785        | 6,170,301        | 4,744,408        | (1,425,893)          |
| <b>Other Sources Total</b>           | <b>2,045,649</b> | <b>2,715,785</b> | <b>6,170,301</b> | <b>4,744,408</b> | <b>(1,425,893)</b>   |
| <b>450000 Capital Projects Total</b> | <b>2,062,605</b> | <b>2,734,754</b> | <b>6,185,301</b> | <b>4,759,408</b> | <b>(1,425,893)</b>   |

## FY2024 Expenditure Budget

|                                          | FY21<br>Actuals | FY22<br>Actuals | FY23<br>Budget | FY24<br>Budget | Change<br>'23 to '24 |
|------------------------------------------|-----------------|-----------------|----------------|----------------|----------------------|
| <b>Capital Projects Funds</b>            |                 |                 |                |                |                      |
| <b>404521 Capital Projects-Parks</b>     |                 |                 |                |                |                      |
| Capital                                  |                 |                 |                |                |                      |
| 673001 Capital Project                   | 46,757          | 358,485         | 1,542,500      | 622,000        | (920,500)            |
| Capital Total                            | 46,757          | 358,485         | 1,542,500      | 622,000        | (920,500)            |
| Transfers                                |                 |                 |                |                |                      |
| 691004 Trnf GF                           | -               | 207,121         | -              | -              | -                    |
| Transfers Total                          | -               | 207,121         | -              | -              | -                    |
| 404521 Capital Projects-Parks Total      | 46,757          | 565,606         | 1,542,500      | 622,000        | (920,500)            |
| <b>454161 Capital Projects-Buildings</b> |                 |                 |                |                |                      |
| Capital                                  |                 |                 |                |                |                      |
| 673001 Capital Project                   | 203,900         | 713,014         | 2,468,957      | 3,210,007      | 741,050              |
| Capital Total                            | 203,900         | 713,014         | 2,468,957      | 3,210,007      | 741,050              |
| 454161 Capital Projects-Buildings Total  | 203,900         | 713,014         | 2,468,957      | 3,210,007      | 741,050              |
| <b>454410 Capital Projects-Streets</b>   |                 |                 |                |                |                      |
| Capital                                  |                 |                 |                |                |                      |
| 673001 Capital Project                   | 1,213,129       | 3,851,544       | 26,756,400     | 21,496,528     | (5,259,872)          |
| Capital Total                            | 1,213,129       | 3,851,544       | 26,756,400     | 21,496,528     | (5,259,872)          |
| 454410 Capital Projects-Streets Total    | 1,213,129       | 3,851,544       | 26,756,400     | 21,496,528     | (5,259,872)          |
| <b>454521 Capital Projects-Parks</b>     |                 |                 |                |                |                      |
| Capital                                  |                 |                 |                |                |                      |
| 673001 Capital Project                   | 44,932          | 385,506         | 2,313,006      | 2,260,013      | (52,993)             |
| Capital Total                            | 44,932          | 385,506         | 2,313,006      | 2,260,013      | (52,993)             |
| 454521 Capital Projects-Parks Total      | 44,932          | 385,506         | 2,313,006      | 2,260,013      | (52,993)             |
| Capital Projects Funds Total             | 1,508,719       | 5,515,670       | 33,080,863     | 27,588,548     | (5,492,315)          |

FY2024 Revenue Budget

|                                            | FY21<br>Actuals | FY22<br>Actuals | FY23<br>Budget | FY24<br>Budget | Change<br>'23 to '24 |
|--------------------------------------------|-----------------|-----------------|----------------|----------------|----------------------|
| <b>500000 Utility Administration</b>       |                 |                 |                |                |                      |
| <b>Miscellaneous</b>                       |                 |                 |                |                |                      |
| 361001 Interest Earnings                   | 2,432           | -               | 9,000          | 9,000          | -                    |
| 369006 Late Fees/Penalty                   | 135,993         | 152,342         | 135,000        | 150,000        | 15,000               |
| <b>Miscellaneous Total</b>                 | <b>138,424</b>  | <b>152,342</b>  | <b>144,000</b> | <b>159,000</b> | <b>15,000</b>        |
| <b>Water Charges</b>                       |                 |                 |                |                |                      |
| 371005 Water Service Fees                  | 16,629          | 13,177          | 19,000         | 19,000         | -                    |
| <b>Water Charges Total</b>                 | <b>16,629</b>   | <b>13,177</b>   | <b>19,000</b>  | <b>19,000</b>  | <b>-</b>             |
| <b>Other Sources</b>                       |                 |                 |                |                |                      |
| 381005 Trnf from EF                        | 359,806         | 323,815         | 293,206        | 300,698        | 7,492                |
| <b>Other Sources Total</b>                 | <b>359,806</b>  | <b>323,815</b>  | <b>293,206</b> | <b>300,698</b> | <b>7,492</b>         |
| <b>500000 Utility Administration Total</b> | <b>514,859</b>  | <b>489,335</b>  | <b>456,206</b> | <b>478,698</b> | <b>22,492</b>        |



## FY2024 Expenditure Budget

### 505011 Utility Administration

#### 505011 Utility Administration

|                                            | FY21<br>Actuals | FY22<br>Actuals  | FY23<br>Budget | FY24<br>Budget | Change<br>'23 to '24 |
|--------------------------------------------|-----------------|------------------|----------------|----------------|----------------------|
| <b>Personnel</b>                           |                 |                  |                |                |                      |
| 611101 Full-Time Employees                 | 127,108         | 116,860          | 131,778        | 138,137        | 6,359                |
| 611501 Part-Time                           | 21,385          | 9,296            | 8,416          | 9,828          | 1,412                |
| 613101 FICA                                | 10,412          | 8,530            | 10,264         | 10,801         | 537                  |
| 613201 Utah Retirement Systems             | 22,113          | 19,873           | 24,501         | 24,944         | 443                  |
| 613301 Health Insurance                    | 34,207          | 34,934           | 44,894         | 51,445         | 6,551                |
| 613302 Dental Insurance                    | 2,457           | 2,239            | 2,755          | 2,840          | 85                   |
| 613304 Vision Insurance                    | 482             | 455              | 563            | 562            | (1)                  |
| 613401 Worker's Compensation               | 374             | 225              | 127            | 133            | 6                    |
| 614101 Clothing Allow - FT                 | -               | -                | 160            | 160            | -                    |
| <b>Personnel Total</b>                     | <b>218,538</b>  | <b>192,413</b>   | <b>223,458</b> | <b>238,850</b> | <b>15,392</b>        |
| <b>Materials &amp; Services</b>            |                 |                  |                |                |                      |
| 621301 Training & Registration             | -               | -                | 2,350          | 2,350          | -                    |
| 623101 In-State Travel                     | -               | -                | 50             | 50             | -                    |
| 624004 Materials & Supplies                | 846             | 104              | 900            | 900            | -                    |
| 624005 Printing                            | 17,760          | 18,490           | 27,500         | 29,250         | 1,750                |
| 624006 Postage / Mailing                   | 34,108          | 39,567           | 41,850         | 41,850         | -                    |
| 624204 Annual Maint. & Support             | 2,735           | -                | 17,263         | 17,513         | 250                  |
| 631004 Bank Fees                           | 921             | 978              | 1,050          | 6,150          | 5,100                |
| 645001 Special Department Allow            | 217             | 3,076            | 1,750          | 1,750          | -                    |
| <b>Materials &amp; Services Total</b>      | <b>56,586</b>   | <b>62,215</b>    | <b>92,713</b>  | <b>99,813</b>  | <b>7,100</b>         |
| <b>Transfers</b>                           |                 |                  |                |                |                      |
| 691001 Trnf Other Funds                    | -               | 1,132,780        | -              | -              | -                    |
| 691009 Trnf Indirect Cost Alloca           | 202,268         | 174,683          | 140,035        | 140,035        | -                    |
| <b>Transfers Total</b>                     | <b>202,268</b>  | <b>1,307,463</b> | <b>140,035</b> | <b>140,035</b> | <b>-</b>             |
| <b>505011 Utility Administration Total</b> | <b>477,393</b>  | <b>1,562,090</b> | <b>456,206</b> | <b>478,698</b> | <b>22,492</b>        |
| <b>505011 Utility Administration Total</b> | <b>477,393</b>  | <b>1,562,090</b> | <b>456,206</b> | <b>478,698</b> | <b>22,492</b>        |

FY2024 Revenue Budget

|                                     | FY21<br>Actuals  | FY22<br>Actuals  | FY23<br>Budget   | FY24<br>Budget   | Change<br>'23 to '24 |
|-------------------------------------|------------------|------------------|------------------|------------------|----------------------|
| <b>510000 Water</b>                 |                  |                  |                  |                  |                      |
| <b>Licenses &amp; Permits</b>       |                  |                  |                  |                  |                      |
| 323001 Water Impact Fees            | 89,778           | 110,399          | 35,000           | 35,000           | -                    |
| <b>Licenses &amp; Permits Total</b> | <b>89,778</b>    | <b>110,399</b>   | <b>35,000</b>    | <b>35,000</b>    | <b>-</b>             |
| <b>Miscellaneous</b>                |                  |                  |                  |                  |                      |
| 361001 Interest Earnings            | 14,894           | 7,813            | 30,000           | 30,000           | -                    |
| 364001 Sale Of Fixed Assets G/L     | -                | (407,691)        | -                | -                | -                    |
| 369001 Misc Revenues                | 27,244           | 2,670            | -                | -                | -                    |
| <b>Miscellaneous Total</b>          | <b>42,137</b>    | <b>(397,208)</b> | <b>30,000</b>    | <b>30,000</b>    | <b>-</b>             |
| <b>Water Charges</b>                |                  |                  |                  |                  |                      |
| 371001 Water Charges                | 3,768,876        | 3,666,190        | 4,200,000        | 4,675,000        | 475,000              |
| 371003 Water Meter Connection       | 53,061           | 68,323           | 20,000           | 20,000           | -                    |
| 371008 Water Charges-City           | 89,467           | 97,402           | 100,000          | 100,000          | -                    |
| <b>Water Charges Total</b>          | <b>3,911,404</b> | <b>3,831,915</b> | <b>4,320,000</b> | <b>4,795,000</b> | <b>475,000</b>       |
| <b>510000 Water Total</b>           | <b>4,043,319</b> | <b>3,545,105</b> | <b>4,385,000</b> | <b>4,860,000</b> | <b>475,000</b>       |

## FY2024 Expenditure Budget

| FY21<br>Actuals | FY22<br>Actuals | FY23<br>Budget | FY24<br>Budget | Change<br>'23 to '24 |
|-----------------|-----------------|----------------|----------------|----------------------|
|-----------------|-----------------|----------------|----------------|----------------------|

### Water Fund

#### 515101 Water Department

##### Personnel

|                                |         |         |         |         |         |
|--------------------------------|---------|---------|---------|---------|---------|
| 611101 Full-Time Employees     | 261,846 | 303,156 | 338,144 | 362,149 | 24,005  |
| 611201 Overtime                | 3,791   | 7,657   | 13,000  | 13,000  | -       |
| 611501 Part-Time               | 12,098  | 14,093  | 8,581   | 9,282   | 701     |
| 613101 FICA                    | 20,557  | 23,194  | 26,434  | 27,526  | 1,092   |
| 613201 Utah Retirement Systems | 49,611  | 55,443  | 65,018  | 65,630  | 612     |
| 613301 Health Insurance        | 74,561  | 69,145  | 96,933  | 87,489  | (9,444) |
| 613302 Dental Insurance        | 4,451   | 3,833   | 4,996   | 4,670   | (326)   |
| 613304 Vision Insurance        | 822     | 706     | 974     | 766     | (208)   |
| 613401 Worker's Compensation   | 3,614   | 4,844   | 4,332   | 5,330   | 998     |
| 613601 LTD, ADD, & Life        | 1,634   | 1,671   | 1,683   | 2,352   | 669     |
| 614101 Clothing Allow - FT     | 2,233   | 2,196   | 1,800   | 2,880   | 1,080   |
| 614102 Clothing Allow - PT     | 144     | 373     | 1,080   | 720     | (360)   |
| 614201 Car Allowance           | -       | -       | 960     | 960     | -       |

##### Personnel Total

|                |                |                |                |               |
|----------------|----------------|----------------|----------------|---------------|
| <b>435,362</b> | <b>486,311</b> | <b>563,935</b> | <b>582,754</b> | <b>18,819</b> |
|----------------|----------------|----------------|----------------|---------------|

##### Materials & Services

|                                 |           |           |           |           |          |
|---------------------------------|-----------|-----------|-----------|-----------|----------|
| 621201 Membership Dues          | 3,835     | 4,098     | 4,265     | 4,265     | -        |
| 621301 Training & Registration  | 5,590     | 3,998     | 8,675     | 13,110    | 4,435    |
| 623501 Out-of-State Travel      | -         | 1,453     | 2,235     | 2,080     | (155)    |
| 624001 Office Supplies          | 322       | 3,923     | 450       | 450       | -        |
| 624004 Materials & Supplies     | 64,551    | 83,802    | 96,925    | 95,164    | (1,761)  |
| 624006 Postage / Mailing        | -         | -         | 1,500     | 1,500     | -        |
| 624107 Uniforms & PPE           | 1,549     | 2,508     | 2,850     | 5,250     | 2,400    |
| 624204 Annual Maint. & Support  | 13,675    | 18,728    | 24,217    | 52,217    | 28,000   |
| 625001 Equip. Maint. & Supplies | 10,774    | 17,655    | 22,000    | 33,900    | 11,900   |
| 625002 Equipment Purchases      | 1,417     | 4,610     | 2,000     | 3,250     | 1,250    |
| 625201 Tires/Brakes             | 3,699     | 2,705     | 4,500     | 4,500     | -        |
| 625202 Fuel/Oil                 | 19,175    | 25,737    | 28,350    | 28,350    | -        |
| 625203 Fleet Repair             | 28,670    | 13,434    | 20,000    | 18,000    | (2,000)  |
| 625204 Fleet Lease              | 28,925    | 31,388    | 28,925    | 31,752    | 2,827    |
| 626001 Building Maintenance     | 1,430     | 394       | 2,450     | 2,500     | 50       |
| 627001 Electric                 | 156,805   | 155,788   | 210,000   | 195,000   | (15,000) |
| 631003 Insurance Fees           | 30,005    | 37,756    | 39,654    | 43,744    | 4,090    |
| 631004 Bank Fees                | 20,314    | 21,119    | 21,675    | 24,000    | 2,325    |
| 631006 Contracted Services      | 38,113    | 41,915    | 86,883    | 95,483    | 8,600    |
| 645001 Special Department Allow | 745       | 738       | 1,250     | 1,250     | -        |
| 651501 Depreciation             | 875,076   | 911,896   | 905,000   | 915,000   | 10,000   |
| 661001 Miscellaneous Supplies   | 3,830     | 2,580     | 4,600     | 4,700     | 100      |
| 662001 Miscellaneous Services   | 1,477,344 | 1,578,930 | 1,686,950 | 1,712,470 | 25,520   |
| 663001 Contingency              | 1,763     | -         | 7,500     | 7,500     | -        |

##### Materials & Services Total

|                  |                  |                  |                  |               |
|------------------|------------------|------------------|------------------|---------------|
| <b>2,787,606</b> | <b>2,965,156</b> | <b>3,212,854</b> | <b>3,295,436</b> | <b>82,581</b> |
|------------------|------------------|------------------|------------------|---------------|

## FY2024 Expenditure Budget

|                                            | FY21<br>Actuals  | FY22<br>Actuals  | FY23<br>Budget   | FY24<br>Budget    | Change<br>'23 to '24 |
|--------------------------------------------|------------------|------------------|------------------|-------------------|----------------------|
| <b>Capital</b>                             |                  |                  |                  |                   |                      |
| 674001 Machinery & Equipment               | 111,162          | 118,088          | -                | -                 | -                    |
| 674002 Equipment Replacements              | 62,745           | 132,092          | 395,795          | 424,600           | 28,805               |
| 674003 Vehicle Replacement                 | 51,284           | 51,365           | 34,000           | 44,000            | 10,000               |
| <b>Capital Total</b>                       | <b>225,191</b>   | <b>301,544</b>   | <b>429,795</b>   | <b>468,600</b>    | <b>38,805</b>        |
| <b>Transfers</b>                           |                  |                  |                  |                   |                      |
| 691003 Trnf EF Sales Tax Bond              | 82,511           | 83,158           | 83,001           | 82,450            | (551)                |
| 691005 Trnf EF                             | 129,147          | 113,149          | 112,174          | 104,618           | (7,556)              |
| 691008 Nonoperating Transfer               | 89,467           | 97,402           | 100,000          | 100,000           | -                    |
| 691009 Trnf Indirect Cost Alloca           | 341,468          | 342,025          | 359,186          | 359,186           | -                    |
| <b>Transfers Total</b>                     | <b>642,593</b>   | <b>635,734</b>   | <b>654,361</b>   | <b>646,254</b>    | <b>(8,107)</b>       |
| <b>515101 Water Department Total</b>       | <b>4,090,752</b> | <b>4,388,745</b> | <b>4,860,945</b> | <b>4,993,043</b>  | <b>132,098</b>       |
| <b>515110 Water Capital Projects</b>       |                  |                  |                  |                   |                      |
| <b>Capital</b>                             |                  |                  |                  |                   |                      |
| 673001 Capital Project                     | 1,582,064        | 774,012          | 3,875,002        | 6,086,403         | 2,211,401            |
| <b>Capital Total</b>                       | <b>1,582,064</b> | <b>774,012</b>   | <b>3,875,002</b> | <b>6,086,403</b>  | <b>2,211,401</b>     |
| <b>515110 Water Capital Projects Total</b> | <b>1,582,064</b> | <b>774,012</b>   | <b>3,875,002</b> | <b>6,086,403</b>  | <b>2,211,401</b>     |
| <b>Water Fund Total</b>                    | <b>5,672,817</b> | <b>5,162,757</b> | <b>8,735,947</b> | <b>11,079,446</b> | <b>2,343,499</b>     |

FY2024 Revenue Budget

|                                     | FY21<br>Actuals  | FY22<br>Actuals  | FY23<br>Budget   | FY24<br>Budget   | Change<br>'23 to '24 |
|-------------------------------------|------------------|------------------|------------------|------------------|----------------------|
| <b>520000 Sewer</b>                 |                  |                  |                  |                  |                      |
| <b>Licenses &amp; Permits</b>       |                  |                  |                  |                  |                      |
| 323002 Sewer Impact Fees            | 213,250          | 276,885          | 100,000          | 50,000           | (50,000)             |
| <b>Licenses &amp; Permits Total</b> | <b>213,250</b>   | <b>276,885</b>   | <b>100,000</b>   | <b>50,000</b>    | <b>(50,000)</b>      |
| <b>Miscellaneous</b>                |                  |                  |                  |                  |                      |
| 361001 Interest Earnings            | 18,130           | 24,354           | 7,000            | 25,000           | 18,000               |
| 369001 Misc Revenues                | 10,774           | 16,389           | -                | -                | -                    |
| <b>Miscellaneous Total</b>          | <b>28,904</b>    | <b>40,743</b>    | <b>7,000</b>     | <b>25,000</b>    | <b>18,000</b>        |
| <b>Water Charges</b>                |                  |                  |                  |                  |                      |
| 372001 Sewer Charges                | 4,685,539        | 4,730,947        | 4,785,000        | 4,930,000        | 145,000              |
| <b>Water Charges Total</b>          | <b>4,685,539</b> | <b>4,730,947</b> | <b>4,785,000</b> | <b>4,930,000</b> | <b>145,000</b>       |
| <b>520000 Sewer Total</b>           | <b>4,927,693</b> | <b>5,048,575</b> | <b>4,892,000</b> | <b>5,005,000</b> | <b>113,000</b>       |

## FY2024 Expenditure Budget

| FY21<br>Actuals | FY22<br>Actuals | FY23<br>Budget | FY24<br>Budget | Change<br>'23 to '24 |
|-----------------|-----------------|----------------|----------------|----------------------|
|-----------------|-----------------|----------------|----------------|----------------------|

### Sewer Fund

#### 525201 Sewer Department

##### Personnel

|                                |         |         |         |         |          |
|--------------------------------|---------|---------|---------|---------|----------|
| 611101 Full-Time Employees     | 244,978 | 292,622 | 360,031 | 386,637 | 26,606   |
| 611201 Overtime                | 332     | 322     | 7,020   | 7,020   | -        |
| 611501 Part-Time               | -       | -       | 8,841   | 9,009   | 168      |
| 613101 FICA                    | 18,117  | 20,594  | 28,430  | 29,332  | 902      |
| 613201 Utah Retirement Systems | 45,830  | 51,661  | 70,010  | 70,131  | 121      |
| 613301 Health Insurance        | 61,455  | 70,496  | 105,647 | 93,503  | (12,144) |
| 613302 Dental Insurance        | 3,907   | 3,742   | 5,433   | 4,999   | (434)    |
| 613304 Vision Insurance        | 705     | 694     | 1,060   | 821     | (239)    |
| 613401 Worker's Compensation   | 3,177   | 4,375   | 4,658   | 5,720   | 1,062    |
| 613601 LTD, ADD, & Life        | 2,246   | 2,314   | 2,314   | 2,251   | (63)     |
| 614101 Clothing Allow - FT     | 1,686   | 1,332   | 1,440   | 1,440   | -        |
| 614201 Car Allowance           | -       | -       | 960     | 960     | -        |

##### Personnel Total

|                |                |                |                |               |
|----------------|----------------|----------------|----------------|---------------|
| <b>382,434</b> | <b>448,152</b> | <b>595,844</b> | <b>611,823</b> | <b>15,979</b> |
|----------------|----------------|----------------|----------------|---------------|

##### Materials & Services

|                                 |           |           |           |           |         |
|---------------------------------|-----------|-----------|-----------|-----------|---------|
| 621301 Training & Registration  | 3,162     | 5,051     | 6,350     | 3,510     | (2,840) |
| 623101 In-State Travel          | 2,065     | 2,044     | 2,162     | 2,462     | 300     |
| 623501 Out-of-State Travel      | -         | 1,233     | 2,235     | 2,080     | (155)   |
| 624001 Office Supplies          | 95        | 3,957     | 350       | 350       | -       |
| 624004 Materials & Supplies     | 1,984     | 1,877     | 5,433     | 5,683     | 250     |
| 624107 Uniforms & PPE           | 1,106     | 1,049     | 1,900     | 2,100     | 200     |
| 624204 Annual Maint. & Support  | -         | 200       | 2,367     | 2,367     | -       |
| 625002 Equipment Purchases      | -         | 3,143     | 3,750     | 1,750     | (2,000) |
| 625201 Tires/Brakes             | 4,875     | -         | 2,000     | 2,000     | -       |
| 625202 Fuel/Oil                 | 4,268     | 4,261     | 8,100     | 8,100     | -       |
| 625203 Fleet Repair             | 10,975    | 3,651     | 15,000    | 13,000    | (2,000) |
| 625204 Fleet Lease              | 13,040    | 14,150    | 13,040    | 21,353    | 8,313   |
| 626001 Building Maintenance     | 388       | 280       | 1,950     | 2,000     | 50      |
| 631003 Insurance Fees           | 16,959    | 20,614    | 22,278    | 21,331    | (947)   |
| 631004 Bank Fees                | 25,641    | 25,540    | 25,000    | 30,000    | 5,000   |
| 631006 Contracted Services      | 96,128    | 132,299   | 120,833   | 140,833   | 20,000  |
| 645001 Special Department Allow | 162       | 794       | 1,250     | 1,250     | -       |
| 651501 Depreciation             | 577,037   | 576,383   | 615,000   | 615,000   | -       |
| 661001 Miscellaneous Supplies   | 2,503     | 820       | 1,000     | 1,100     | 100     |
| 662001 Miscellaneous Services   | 3,101,045 | 3,071,984 | 3,125,650 | 3,125,650 | -       |

##### Materials & Services Total

|                  |                  |                  |                  |               |
|------------------|------------------|------------------|------------------|---------------|
| <b>3,861,430</b> | <b>3,869,329</b> | <b>3,975,648</b> | <b>4,001,919</b> | <b>26,271</b> |
|------------------|------------------|------------------|------------------|---------------|

## FY2024 Expenditure Budget

|                                            | FY21<br>Actuals  | FY22<br>Actuals  | FY23<br>Budget   | FY24<br>Budget    | Change<br>'23 to '24 |
|--------------------------------------------|------------------|------------------|------------------|-------------------|----------------------|
| <b>Capital</b>                             |                  |                  |                  |                   |                      |
| 674001 Machinery & Equipment               | 37,033           | 52,142           | -                | 121,000           | 121,000              |
| 674003 Vehicle Replacement                 | -                | 51,365           | 30,000           | 44,000            | 14,000               |
| <b>Capital Total</b>                       | <b>37,033</b>    | <b>103,506</b>   | <b>30,000</b>    | <b>165,000</b>    | <b>135,000</b>       |
| <b>Transfers</b>                           |                  |                  |                  |                   |                      |
| 691003 Trnf EF Sales Tax Bond              | 74,167           | 74,749           | 74,607           | 74,110            | (497)                |
| 691005 Trnf EF                             | 128,642          | 109,877          | 119,515          | 109,846           | (9,669)              |
| 691009 Trnf Indirect Cost Alloca           | 340,135          | 332,133          | 382,075          | 382,075           | -                    |
| <b>Transfers Total</b>                     | <b>542,944</b>   | <b>516,759</b>   | <b>576,197</b>   | <b>566,031</b>    | <b>(10,166)</b>      |
| <b>525201 Sewer Department Total</b>       | <b>4,823,841</b> | <b>4,937,747</b> | <b>5,177,689</b> | <b>5,344,774</b>  | <b>167,084</b>       |
| <b>525210 Sewer Capital Projects</b>       |                  |                  |                  |                   |                      |
| <b>Capital</b>                             |                  |                  |                  |                   |                      |
| 673001 Capital Project                     | 105,763          | 270,559          | 4,003,500        | 5,537,001         | 1,533,501            |
| <b>Capital Total</b>                       | <b>105,763</b>   | <b>270,559</b>   | <b>4,003,500</b> | <b>5,537,001</b>  | <b>1,533,501</b>     |
| <b>525210 Sewer Capital Projects Total</b> | <b>105,763</b>   | <b>270,559</b>   | <b>4,003,500</b> | <b>5,537,001</b>  | <b>1,533,501</b>     |
| <b>Sewer Fund Total</b>                    | <b>4,929,604</b> | <b>5,208,305</b> | <b>9,181,189</b> | <b>10,881,775</b> | <b>1,700,585</b>     |

FY2024 Revenue Budget

|                                     | FY21<br>Actuals  | FY22<br>Actuals  | FY23<br>Budget   | FY24<br>Budget   | Change<br>'23 to '24 |
|-------------------------------------|------------------|------------------|------------------|------------------|----------------------|
| <b>530000 Storm Drain</b>           |                  |                  |                  |                  |                      |
| <b>Licenses &amp; Permits</b>       |                  |                  |                  |                  |                      |
| 323003 Storm Water Impact Fees      | 14,666           | 17,499           | 5,500            | 5,500            | -                    |
| <b>Licenses &amp; Permits Total</b> | <b>14,666</b>    | <b>17,499</b>    | <b>5,500</b>     | <b>5,500</b>     | <b>-</b>             |
| <b>Charges for Services</b>         |                  |                  |                  |                  |                      |
| 343002 MIDA                         | -                | -                | 2,320            | 2,320            | -                    |
| <b>Charges for Services Total</b>   | <b>-</b>         | <b>-</b>         | <b>2,320</b>     | <b>2,320</b>     | <b>-</b>             |
| <b>Miscellaneous</b>                |                  |                  |                  |                  |                      |
| 361001 Interest Earnings            | 21,642           | 21,484           | 10,000           | 10,000           | -                    |
| 369001 Misc Revenues                | -                | -                | -                | -                | -                    |
| <b>Miscellaneous Total</b>          | <b>21,642</b>    | <b>21,484</b>    | <b>10,000</b>    | <b>10,000</b>    | <b>-</b>             |
| <b>Water Charges</b>                |                  |                  |                  |                  |                      |
| 373001 Storm Water Charges          | 1,184,357        | 1,330,796        | 1,490,004        | 1,710,000        | 219,996              |
| <b>Water Charges Total</b>          | <b>1,184,357</b> | <b>1,330,796</b> | <b>1,490,004</b> | <b>1,710,000</b> | <b>219,996</b>       |
| <b>530000 Storm Drain Total</b>     | <b>1,220,666</b> | <b>1,369,779</b> | <b>1,507,824</b> | <b>1,727,820</b> | <b>219,996</b>       |



## FY2024 Expenditure Budget

|                                       | FY21<br>Actuals | FY22<br>Actuals | FY23<br>Budget | FY24<br>Budget | Change<br>'23 to '24 |
|---------------------------------------|-----------------|-----------------|----------------|----------------|----------------------|
| <b>Storm Fund</b>                     |                 |                 |                |                |                      |
| <b>535301 Storm Drain</b>             |                 |                 |                |                |                      |
| <b>Personnel</b>                      |                 |                 |                |                |                      |
| 611101 Full-Time Employees            | 168,022         | 209,537         | 240,037        | 252,874        | 12,837               |
| 611201 Overtime                       | -               | 161             | 3,015          | 3,015          | -                    |
| 611501 Part-Time                      | 1,586           | 13,766          | 8,581          | 9,009          | 428                  |
| 613101 FICA                           | 12,532          | 16,618          | 17,647         | 19,380         | 1,733                |
| 613201 Utah Retirement Systems        | 31,215          | 38,247          | 42,690         | 45,536         | 2,846                |
| 613301 Health Insurance               | 38,412          | 53,672          | 57,891         | 60,680         | 2,789                |
| 613302 Dental Insurance               | 2,482           | 2,941           | 3,060          | 3,214          | 154                  |
| 613304 Vision Insurance               | 472             | 558             | 590            | 523            | (67)                 |
| 613401 Worker's Compensation          | 2,139           | 3,282           | 2,902          | 3,572          | 670                  |
| 613601 LTD, ADD, & Life               | 1,031           | 1,061           | 787            | 1,865          | 1,078                |
| 614101 Clothing Allow - FT            | 756             | 1,567           | 1,800          | 1,800          | -                    |
| 614201 Car Allowance                  | -               | -               | 960            | 960            | -                    |
| <b>Personnel Total</b>                | <b>258,649</b>  | <b>341,410</b>  | <b>379,960</b> | <b>402,428</b> | <b>22,467</b>        |
| <b>Materials &amp; Services</b>       |                 |                 |                |                |                      |
| 621201 Membership Dues                | 165             | 165             | 195            | 205            | 10                   |
| 621301 Training & Registration        | 882             | 2,009           | 3,810          | 4,360          | 550                  |
| 623101 In-State Travel                | -               | 1,503           | 2,020          | 2,005          | (15)                 |
| 623501 Out-of-State Travel            | -               | 620             | 2,235          | 2,080          | (155)                |
| 624001 Office Supplies                | 453             | 3,546           | 500            | 500            | -                    |
| 624004 Materials & Supplies           | 5,300           | 7,628           | 9,783          | 10,033         | 250                  |
| 624107 Uniforms & PPE                 | 787             | 1,576           | 1,900          | 2,625          | 725                  |
| 624204 Annual Maint. & Support        | -               | 1,450           | 2,367          | 2,367          | -                    |
| 625001 Equip. Maint. & Supplies       | 334             | 56              | 1,550          | 1,550          | -                    |
| 625002 Equipment Purchases            | -               | 3,548           | 3,750          | 1,750          | (2,000)              |
| 625003 Equipment Rental               | 215             | -               | 2,700          | 2,700          | -                    |
| 625201 Tires/Brakes                   | 2,029           | 1,376           | 1,000          | 1,000          | -                    |
| 625202 Fuel/Oil                       | 3,828           | 5,631           | 8,100          | 11,000         | 2,900                |
| 625203 Fleet Repair                   | 6,767           | 4,845           | 10,000         | 10,000         | -                    |
| 625204 Fleet Lease                    | 7,240           | 7,856           | 7,240          | 14,884         | 7,644                |
| 626001 Building Maintenance           | 245             | 294             | 450            | 500            | 50                   |
| 631003 Insurance Fees                 | 7,219           | 7,765           | 8,661          | 8,493          | (168)                |
| 631004 Bank Fees                      | 5,990           | 6,425           | 5,825          | 6,900          | 1,075                |
| 631006 Contracted Services            | 33,252          | 52,664          | 73,333         | 108,833        | 35,500               |
| 645001 Special Department Allow       | -               | 1,885           | 7,700          | 7,700          | -                    |
| 651501 Depreciation                   | 676,954         | 678,976         | 685,000        | 685,000        | -                    |
| 661001 Miscellaneous Supplies         | 2,205           | 902             | 1,000          | 1,100          | 100                  |
| 662001 Miscellaneous Services         | 68              | 486             | 9,650          | 9,650          | -                    |
| 663001 Contingency                    | -               | 49              | 5,000          | 5,000          | -                    |
| <b>Materials &amp; Services Total</b> | <b>753,930</b>  | <b>791,254</b>  | <b>853,769</b> | <b>900,235</b> | <b>46,466</b>        |

## FY2024 Expenditure Budget

|                                                  | FY21<br>Actuals  | FY22<br>Actuals  | FY23<br>Budget   | FY24<br>Budget   | Change<br>'23 to '24 |
|--------------------------------------------------|------------------|------------------|------------------|------------------|----------------------|
| <b>Capital</b>                                   |                  |                  |                  |                  |                      |
| 674001 Machinery & Equipment                     | 37,033           | 54,892           | -                | -                | -                    |
| 674003 Vehicle Replacement                       | -                | 10,273           | 16,000           | 124,000          | 108,000              |
| <b>Capital Total</b>                             | <b>37,033</b>    | <b>65,165</b>    | <b>16,000</b>    | <b>124,000</b>   | <b>108,000</b>       |
| <b>Transfers</b>                                 |                  |                  |                  |                  |                      |
| 691005 Trnf EF                                   | 83,299           | 84,124           | 72,313           | 72,192           | (121)                |
| 691009 Trnf Indirect Cost Alloca                 | 220,246          | 254,287          | 231,168          | 231,168          | -                    |
| <b>Transfers Total</b>                           | <b>303,545</b>   | <b>338,411</b>   | <b>303,481</b>   | <b>303,360</b>   | <b>(121)</b>         |
| <b>535301 Storm Drain Total</b>                  | <b>1,353,157</b> | <b>1,536,240</b> | <b>1,553,210</b> | <b>1,730,023</b> | <b>176,812</b>       |
| <b>535310 Storm Drain Capital Projects</b>       |                  |                  |                  |                  |                      |
| <b>Capital</b>                                   |                  |                  |                  |                  |                      |
| 673001 Capital Project                           | 367,564          | 134,276          | 3,202,377        | 4,475,790        | 1,273,413            |
| <b>Capital Total</b>                             | <b>367,564</b>   | <b>134,276</b>   | <b>3,202,377</b> | <b>4,475,790</b> | <b>1,273,413</b>     |
| <b>535310 Storm Drain Capital Projects Total</b> | <b>367,564</b>   | <b>134,276</b>   | <b>3,202,377</b> | <b>4,475,790</b> | <b>1,273,413</b>     |
| <b>Storm Fund Total</b>                          | <b>1,720,721</b> | <b>1,670,516</b> | <b>4,755,587</b> | <b>6,205,813</b> | <b>1,450,225</b>     |

FY2024 Revenue Budget

|                                 | FY21<br>Actuals  | FY22<br>Actuals  | FY23<br>Budget   | FY24<br>Budget   | Change<br>'23 to '24 |
|---------------------------------|------------------|------------------|------------------|------------------|----------------------|
| <b>540000 Solid Waste</b>       |                  |                  |                  |                  |                      |
| <b>Miscellaneous</b>            |                  |                  |                  |                  |                      |
| 361001 Interest Earnings        | 8,589            | 10,142           | 4,000            | 4,000            | -                    |
| <b>Miscellaneous Total</b>      | <b>8,589</b>     | <b>10,142</b>    | <b>4,000</b>     | <b>4,000</b>     | <b>-</b>             |
| <b>Water Charges</b>            |                  |                  |                  |                  |                      |
| 374001 Garbage Charges          | 1,676,148        | 1,696,698        | 1,750,000        | 1,750,000        | -                    |
| <b>Water Charges Total</b>      | <b>1,676,148</b> | <b>1,696,698</b> | <b>1,750,000</b> | <b>1,750,000</b> | <b>-</b>             |
| <b>540000 Solid Waste Total</b> | <b>1,684,737</b> | <b>1,706,840</b> | <b>1,754,000</b> | <b>1,754,000</b> | <b>-</b>             |

## FY2024 Expenditure Budget

### 545401 Solid Waste

#### 545401 Solid Waste

##### Personnel

|                                |        |        |        |        |       |
|--------------------------------|--------|--------|--------|--------|-------|
| 611101 Full-Time Employees     | 44,077 | 48,640 | 49,432 | 53,785 | 4,353 |
| 613101 FICA                    | 3,253  | 3,435  | 3,734  | 3,980  | 246   |
| 613201 Utah Retirement Systems | 8,201  | 8,500  | 9,196  | 9,535  | 339   |
| 613301 Health Insurance        | 7,021  | 7,934  | 8,736  | 9,612  | 876   |
| 613302 Dental Insurance        | 477    | 462    | 466    | 482    | 16    |
| 613304 Vision Insurance        | 54     | 53     | 53     | 53     | -     |
| 613401 Worker's Compensation   | 535    | 644    | 600    | 641    | 41    |
| 614201 Car Allowance           | -      | -      | 960    | 960    | -     |

##### Personnel Total

|               |               |               |               |              |
|---------------|---------------|---------------|---------------|--------------|
| <b>63,618</b> | <b>69,668</b> | <b>73,177</b> | <b>79,048</b> | <b>5,871</b> |
|---------------|---------------|---------------|---------------|--------------|

##### Materials & Services

|                            |           |           |           |           |       |
|----------------------------|-----------|-----------|-----------|-----------|-------|
| 631003 Insurance Fees      | 6,913     | 5,991     | 6,772     | 5,932     | (840) |
| 631004 Bank Fees           | 8,212     | 9,044     | 7,975     | 10,000    | 2,025 |
| 631006 Contracted Services | 1,350,607 | 1,377,114 | 1,492,500 | 1,493,040 | 540   |
| 651501 Depreciation        | 5,740     | 4,799     | 5,000     | 5,000     | -     |

##### Materials & Services Total

|                  |                  |                  |                  |              |
|------------------|------------------|------------------|------------------|--------------|
| <b>1,371,472</b> | <b>1,396,947</b> | <b>1,512,247</b> | <b>1,513,972</b> | <b>1,725</b> |
|------------------|------------------|------------------|------------------|--------------|

##### Capital

|                        |     |       |           |           |         |
|------------------------|-----|-------|-----------|-----------|---------|
| 673001 Capital Project | 128 | 1,484 | 1,144,500 | 1,519,000 | 374,500 |
|------------------------|-----|-------|-----------|-----------|---------|

##### Capital Total

|            |              |                  |                  |                |
|------------|--------------|------------------|------------------|----------------|
| <b>128</b> | <b>1,484</b> | <b>1,144,500</b> | <b>1,519,000</b> | <b>374,500</b> |
|------------|--------------|------------------|------------------|----------------|

##### Transfers

|                                  |        |        |        |        |       |
|----------------------------------|--------|--------|--------|--------|-------|
| 691005 Trnf EF                   | 18,718 | 16,665 | 14,454 | 14,042 | (412) |
| 691009 Trnf Indirect Cost Alloca | 49,492 | 50,373 | 45,858 | 45,858 | -     |

##### Transfers Total

|               |               |               |               |              |
|---------------|---------------|---------------|---------------|--------------|
| <b>68,210</b> | <b>67,038</b> | <b>60,312</b> | <b>59,900</b> | <b>(412)</b> |
|---------------|---------------|---------------|---------------|--------------|

##### 545401 Solid Waste Total

|                  |                  |                  |                  |                |
|------------------|------------------|------------------|------------------|----------------|
| <b>1,503,427</b> | <b>1,535,138</b> | <b>2,790,236</b> | <b>3,171,920</b> | <b>381,684</b> |
|------------------|------------------|------------------|------------------|----------------|

##### 545401 Solid Waste Total

|                  |                  |                  |                  |                |
|------------------|------------------|------------------|------------------|----------------|
| <b>1,503,427</b> | <b>1,535,138</b> | <b>2,790,236</b> | <b>3,171,920</b> | <b>381,684</b> |
|------------------|------------------|------------------|------------------|----------------|

FY2024 Revenue Budget

|                                      | FY21             | FY22             | FY23             | FY24             | Change         |
|--------------------------------------|------------------|------------------|------------------|------------------|----------------|
|                                      | Actuals          | Actuals          | Budget           | Budget           | '23 to '24     |
| <b>610000 Fleet Management</b>       |                  |                  |                  |                  |                |
| <b>Charges for Services</b>          |                  |                  |                  |                  |                |
| 344001 Fleet Charges From GF         | 144,127          | 154,885          | 157,798          | 161,990          | 4,192          |
| 344002 Fleet Charges From Water      | 28,925           | 31,388           | 35,496           | 31,752           | (3,744)        |
| 344003 Fleet Charges From Sewer      | 13,040           | 14,150           | 19,680           | 21,353           | 1,673          |
| 344004 Fleet Charges Storm Water     | 7,240            | 7,856            | 15,816           | 14,884           | (932)          |
| 345001 Consum. Chrgs From Gf         | 160,969          | 192,773          | 264,150          | 262,625          | (1,525)        |
| 345002 Consum. Chrgs From Water      | 51,544           | 41,876           | 52,850           | 50,850           | (2,000)        |
| 345003 Consum. Chrgs From Sewer      | 20,118           | 7,912            | 25,100           | 23,100           | (2,000)        |
| 345004 Consum. Chrgs From Storm      | 12,624           | 11,851           | 19,100           | 22,000           | 2,900          |
| 345006 Consum. Chrgs Outside Ser     | -                | -                | 13,000           | -                | (13,000)       |
| 346001 Vehicle&Equip Replace GF      | 643,628          | 579,588          | 636,518          | 1,075,376        | 438,858        |
| 346002 Vehicle&Equip Replace Wtr     | 154,886          | 169,452          | 134,350          | 44,000           | (90,350)       |
| 346003 Vehicle&Equip Replace Swr     | 28,289           | 103,506          | 87,350           | 165,000          | 77,650         |
| 346004 Vehicle&Equip Replc Strm      | 28,289           | 65,165           | 79,350           | 124,000          | 44,650         |
| <b>Charges for Services Total</b>    | <b>1,293,678</b> | <b>1,380,403</b> | <b>1,540,557</b> | <b>1,996,930</b> | <b>456,373</b> |
| <b>Miscellaneous</b>                 |                  |                  |                  |                  |                |
| 364001 Sale Of Fixed Assets G/L      | 152,274          | 261,450          | 100,000          | 445,000          | 345,000        |
| 365001 Fuel Charges                  | 15,035           | 21,446           | 20,000           | 20,000           | -              |
| <b>Miscellaneous Total</b>           | <b>167,309</b>   | <b>282,895</b>   | <b>120,000</b>   | <b>465,000</b>   | <b>345,000</b> |
| <b>610000 Fleet Management Total</b> | <b>1,460,987</b> | <b>1,663,298</b> | <b>1,660,557</b> | <b>2,461,930</b> | <b>801,373</b> |

## FY2024 Expenditure Budget

|                                       | FY21<br>Actuals  | FY22<br>Actuals  | FY23<br>Budget   | FY24<br>Budget   | Change<br>'23 to '24 |
|---------------------------------------|------------------|------------------|------------------|------------------|----------------------|
| <b>614441 Fleet Management</b>        |                  |                  |                  |                  |                      |
| <b>614441 Fleet Management</b>        |                  |                  |                  |                  |                      |
| <b>Personnel</b>                      |                  |                  |                  |                  |                      |
| 611101 Full-Time Employees            | 95,858           | 87,799           | 114,430          | 108,750          | (5,680)              |
| 611201 Overtime                       | 68               | 773              | 2,100            | 2,100            | -                    |
| 613101 FICA                           | 6,929            | 6,488            | 8,275            | 7,926            | (349)                |
| 613201 Utah Retirement Systems        | 18,118           | 16,778           | 21,584           | 20,082           | (1,502)              |
| 613301 Health Insurance               | 31,273           | 31,796           | 34,323           | 40,864           | 6,541                |
| 613302 Dental Insurance               | 1,933            | 1,647            | 1,935            | 1,994            | 59                   |
| 613304 Vision Insurance               | 409              | 350              | 409              | 409              | -                    |
| 613401 Worker's Compensation          | 1,165            | 1,288            | 1,388            | 1,318            | (70)                 |
| 613601 LTD, ADD, & Life               | 874              | 778              | 901              | 951              | 50                   |
| 614101 Clothing Allow - FT            | 820              | 433              | 720              | 720              | -                    |
| <b>Personnel Total</b>                | <b>157,447</b>   | <b>148,128</b>   | <b>186,065</b>   | <b>185,114</b>   | <b>(951)</b>         |
| <b>Materials &amp; Services</b>       |                  |                  |                  |                  |                      |
| 621101 Publications & Subscriptions   | 1,500            | 17               | 1,500            | 2,400            | 900                  |
| 621301 Training & Registration        | 319              | 2,203            | 3,560            | 3,640            | 80                   |
| 624001 Office Supplies                | 285              | 338              | 895              | 895              | -                    |
| 624004 Materials & Supplies           | (6,604)          | 4,638            | 4,500            | 6,250            | 1,750                |
| 624107 Uniforms & PPE                 | 360              | 469              | 950              | 1,050            | 100                  |
| 624204 Annual Maint. & Support        | 949              | 973              | 2,500            | 6,500            | 4,000                |
| 625001 Equip. Maint. & Supplies       | 8,378            | 13,715           | 8,000            | 8,000            | -                    |
| 625002 Equipment Purchases            | 1,950            | 3,325            | 7,502            | 2,300            | (5,202)              |
| 625201 Tires/Brakes                   | 29,228           | 22,398           | 31,425           | 32,525           | 1,100                |
| 625202 Fuel/Oil                       | 128,736          | 166,185          | 211,275          | 213,300          | 2,025                |
| 625203 Fleet Repair                   | 102,772          | 75,142           | 118,500          | 112,750          | (5,750)              |
| 625501 Equipment Repairs              | 535              | 2,167            | 600              | 700              | 100                  |
| 626001 Building Maintenance           | 1,342            | 100              | 4,000            | 4,000            | -                    |
| 631003 Insurance Fees                 | 2,513            | 1,610            | 1,686            | 3,864            | 2,178                |
| 631006 Contracted Services            | 3,817            | 324              | 4,300            | 4,800            | 500                  |
| 651501 Depreciation                   | 415,103          | 497,989          | 370,000          | 370,000          | -                    |
| 661001 Miscellaneous Supplies         | -                | 828              | 1,000            | 1,100            | 100                  |
| 662001 Miscellaneous Services         | 357              | 341              | 650              | 2,650            | 2,000                |
| <b>Materials &amp; Services Total</b> | <b>691,539</b>   | <b>792,764</b>   | <b>772,843</b>   | <b>776,724</b>   | <b>3,881</b>         |
| <b>Capital</b>                        |                  |                  |                  |                  |                      |
| 674001 Machinery & Equipment          | 277,187          | 501,722          | 4                | 215,001          | 214,997              |
| 674003 Vehicle Replacement            | 432,950          | 637,450          | 986,639          | 1,423,375        | 436,736              |
| <b>Capital Total</b>                  | <b>710,137</b>   | <b>1,139,172</b> | <b>986,643</b>   | <b>1,638,376</b> | <b>651,733</b>       |
| <b>Debt</b>                           |                  |                  |                  |                  |                      |
| 681003 Equipment Lease                | 10,600           | -                | 5,000            | 5,000            | -                    |
| <b>Debt Total</b>                     | <b>10,600</b>    | <b>-</b>         | <b>5,000</b>     | <b>5,000</b>     | <b>-</b>             |
| <b>614441 Fleet Management Total</b>  | <b>1,569,723</b> | <b>2,080,064</b> | <b>1,950,551</b> | <b>2,605,214</b> | <b>654,663</b>       |
| <b>614441 Fleet Management Total</b>  | <b>1,569,723</b> | <b>2,080,064</b> | <b>1,950,551</b> | <b>2,605,214</b> | <b>654,663</b>       |

FY2024 Revenue Budget

|                                     | FY21<br>Actuals | FY22<br>Actuals | FY23<br>Budget | FY24<br>Budget | Change<br>'23 to '24 |
|-------------------------------------|-----------------|-----------------|----------------|----------------|----------------------|
| <b>630000 Risk Management</b>       |                 |                 |                |                |                      |
| <b>Charges for Services</b>         |                 |                 |                |                |                      |
| 344006 Risk Mgmt Charges - GF       | 180,520         | 261,122         | 287,947        | 330,097        | 42,150               |
| 344007 Risk Mgmt Charges - Water    | 30,005          | 37,756          | 39,654         | 43,744         | 4,090                |
| 344008 Risk Mgmt Charges - Sewer    | 16,959          | 20,614          | 22,278         | 21,331         | (947)                |
| 344009 Risk Mgmt Charges - Storm    | 7,219           | 7,765           | 8,661          | 8,493          | (168)                |
| 344011 Risk Mgmt Charges - Fleet    | 2,513           | 1,610           | 1,686          | 3,864          | 2,178                |
| 344013 Risk Mgmt Charges - Garba    | 6,913           | 5,991           | 6,772          | 5,932          | (841)                |
| <b>Charges for Services Total</b>   | <b>244,127</b>  | <b>334,858</b>  | <b>366,999</b> | <b>413,461</b> | <b>46,462</b>        |
| <b>Miscellaneous</b>                |                 |                 |                |                |                      |
| 369001 Misc Revenues                | 29,791          | -               | -              | -              | -                    |
| <b>Miscellaneous Total</b>          | <b>29,791</b>   | <b>-</b>        | <b>-</b>       | <b>-</b>       | <b>-</b>             |
| <b>630000 Risk Management Total</b> | <b>273,918</b>  | <b>334,858</b>  | <b>366,999</b> | <b>413,461</b> | <b>46,462</b>        |

FY2024 Expenditure Budget

|                              | FY21<br>Actuals | FY22<br>Actuals | FY23<br>Budget | FY24<br>Budget | Change<br>'23 to '24 |
|------------------------------|-----------------|-----------------|----------------|----------------|----------------------|
| 634443 Risk Management       |                 |                 |                |                |                      |
| 634443 Risk Management       |                 |                 |                |                |                      |
| Materials & Services         |                 |                 |                |                |                      |
| 624101 Claims & Damages      | 39,720          | 42,064          | 30,000         | 30,000         | -                    |
| 631003 Insurance Fees        | 214,126         | 267,744         | 306,988        | 353,247        | 46,259               |
| 631006 Contracted Services   | 30,000          | 28,220          | 30,000         | 30,000         | -                    |
| Materials & Services Total   | 283,846         | 338,028         | 366,988        | 413,247        | 46,259               |
| 634443 Risk Management Total | 283,846         | 338,028         | 366,988        | 413,247        | 46,259               |
| 634443 Risk Management Total | 283,846         | 338,028         | 366,988        | 413,247        | 46,259               |



FY2024 Revenue Budget

|                                       | FY21<br>Actuals | FY22<br>Actuals | FY23<br>Budget | FY24<br>Budget | Change<br>'23 to '24 |
|---------------------------------------|-----------------|-----------------|----------------|----------------|----------------------|
| <b>700000 Perpetual Cemetery Fund</b> |                 |                 |                |                |                      |
| Charges for Services                  |                 |                 |                |                |                      |
| 348002 Perpetual Care                 | 18,700          | 9,700           | 9,000          | 9,000          | -                    |
| Charges for Services Total            | 18,700          | 9,700           | 9,000          | 9,000          | -                    |
| Miscellaneous                         |                 |                 |                |                |                      |
| 361001 Interest Earnings              | 1,121           | 1,217           | 1,200          | 1,200          | -                    |
| Miscellaneous Total                   | 1,121           | 1,217           | 1,200          | 1,200          | -                    |
| 700000 Perpetual Cemetery Fund Total  | 19,821          | 10,917          | 10,200         | 10,200         | -                    |

Clearfield City | June 27, 2023

# Final Fiscal Year 2024 Budget



# Changes to Revenues Since Tentative

- Court Revenue - \$11k
- CDRA Admin transfer - \$19k
- Property Tax new growth added \$60k (\$72k total new growth)
  - Rate down from .001307 to .001202
  - Average home value decrease from \$378k to \$370k
  - \$27 decrease for average home
  - Animal control

# Changes to Expenses Since Tentative

- No primary election - (\$20k)
- New Servers - \$30k
- Up natural gas to match FY23 projection -\$50k
- Liability Insurance rate came in higher than anticipated - \$21k
- Reduced HSA contributions for those on HDHP – (\$55k)
- Built in a one month prepay for health & dental premiums - \$151k
- Changed dental to 85/15 split – (\$6k)
- Updated city paid Life/LTD/AD&D - \$16k
- Erroneously budgeted 1 Officer – (\$100k)
- Davis Co. Recorder Fees - \$1,500
- Roll FY23 police vehicle upfit charges - \$115k

# Changes to Expenses Since Tentative

- Aquatic and Fitness Center Roof increase

## Cut

- Lift
- City Hall Elevator
- New turnstiles
- Arts Center plumbing
- Fox Hollow Playground
- Bicentennial Parking & Lighting
- Skate Park lighting
- Open Space landscaping
- Fox Hollow Arboretum landscaping

# Major Changes FY 2024 Budget

- Increase to Sales Tax Budget - \$625,000
- Maintain same property tax revenue
  - Rate decrease
- Increase to Energy Tax Budget - \$585,000
- Use General Fund project set aside funds - \$6.1 million

# Major Changes FY 2024 Budget

- Convert PT to FT Building Maintenance
- FT Finance Clerk
- Convert PT to FT Community Services Admin Assistant
- 2 New FT Police Officers including vehicles and equipment
- Increase in health insurance premiums - 6.9% increase
- Personnel market/merit increases included – 6.4% average
- Dispatch moving to Layton

# Major Projects FY 2024 Budget

- New Water, Sewer, Storm projects—\$3.4M
- New Street Projects —\$2M
  - Dedicated sources of money and prior year set asides
- Street Surface Treatment—\$530,000
  - Several years ago, was only \$200,000 per year
- Facility Projects – \$1,575,000
  - CAFC Roof, Lap pool liner
- New Park Projects—\$100,000
  - Replace Thornock Park
  - Equipment shed



# Measures of Security and Sustainability

## **Security**

Available General Fund cash by the end of FY24 is 20% of revenues

Available General Fund cash by the end of FY24 is 74 days of operating expenses; above the target of 2 months

## **Sustainability**

General Fund Ongoing Revenue minus Operating Expense has a net surplus of \$279k

## Budget Summary – Governmental Funds

|                           | Revenues & Transfers In | Operating Expenditures & Transfers Out | Capital Expenditures | Total Expenditures   | Change in Available Cash |
|---------------------------|-------------------------|----------------------------------------|----------------------|----------------------|--------------------------|
| General Fund              | \$ 23,576,674           | \$ 27,551,383                          | \$ 1,985,084         | \$ 29,699,886        | \$(6,123,212)            |
| CDRA                      | 3,132,165               | 2,497,733                              | -                    | 2,497,733            | 634,432                  |
| Capital Projects          | 4,842,408               |                                        | 27,588,548           | 27,588,548           | (22,746,140)             |
| <b>Total Governmental</b> | <b>\$ 31,551,247</b>    | <b>\$ 30,212,535</b>                   | <b>\$ 29,573,632</b> | <b>\$ 59,786,167</b> | <b>\$(28,234,920)</b>    |

## Budget Summary – Enterprise/Utility Funds

|                         | Revenues & Transfers In | Operating Expenditures & Transfers Out | Capital Expenditures | Total Expenditures  | Change in Available Cash |
|-------------------------|-------------------------|----------------------------------------|----------------------|---------------------|--------------------------|
| Water                   | \$4,860,000             | \$4,077,083                            | \$6,086,403          | \$10,163,486        | (5,303,486)              |
| Sewer                   | 5,005,000               | 4,728,814                              | 5,537,001            | 10,265,815          | (5,260,815)              |
| Storm Water             | 1,727,820               | 1,044,063                              | 4,475,790            | 5,519,853           | (3,792,033)              |
| Garbage                 | 1,754,000               | 1,646,959                              | 1,519,000            | 3,165,959           | (1,411,959)              |
| <b>Total Enterprise</b> | <b>\$ 13,346,820</b>    | <b>\$11,496,919</b>                    | <b>\$17,618,194</b>  | <b>\$29,115,113</b> | <b>\$(15,768,293)</b>    |

Clearfield City | June 27, 2023

# Fiscal Year 2024 CDRA Budget



# CDRA FY 2024 Budget

|      | Revenues & Transfers In | Operating Expenditures & Transfers Out | Capital Expenditures | Total Expenditures | Change in Available Cash |
|------|-------------------------|----------------------------------------|----------------------|--------------------|--------------------------|
| CDRA | 3,132,165               | 2,497,733                              | -                    | 2,497,733          | 634,432                  |

- Roll ATK incentive FY23 - \$645k



## STAFF REPORT

**TO:** Mayor Shepherd and City Council Members

**FROM:** Rich Knapp, Chief Finance Officer

**MEETING DATE:** June 27, 2023

**SUBJECT:** Fiscal Year 2024 CDRA Final Budget

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### **RECOMMENDED ACTION**

Staff recommends the City Council adopt the Fiscal Year 2024 CDRA Budget.

### **DESCRIPTION / BACKGROUND**

Before each budget year begins, local governments are to adopt a budget. The budget for each fund shall contain estimates of all anticipated revenues and all appropriations for expenditures.

### **CORRESPONDING POLICY PRIORITIES**

- Improving Clearfield's Image, Livability, and Economy
- Maintaining a Highly Motivated and Well-Trained Workforce
- Providing Quality Municipal Services

### **HEDGEHOG SCORE**

Legally Required

### **FISCAL IMPACT**

The CDRA budget has total revenues and transfers equal to \$3,123,165. Total appropriations equal \$2,497,733. The net increase to fund balance equates to \$634,432.

### **ALTERNATIVES**

Approving the final budget is legally required before June 30. The budget can still be changed before adoption.

### **SCHEDULE / TIME CONSTRAINTS**

The final budget must be approved by June 30.



## **ALTERNATIVES**

Please reference the FY24 Final Budget in this packet

**CLEARFIELD COMMUNITY DEVELOPMENT AND RENEWAL AGENCY**

**RESOLUTION 2023R-02**

**A RESOLUTION APPROVING AND ADOPTING A BUDGET FOR CLEARFIELD COMMUNITY DEVELOPMENT AND RENEWAL AGENCY FOR FISCAL YEAR 2024, BEGINNING JULY 1, 2023 AND ENDING JUNE 30, 2024, AND APPROPRIATING FUNDS FOR THE PURPOSES SET FORTH THEREIN**

**WHEREAS**, a tentative and proposed budget has been prepared and presented to the Board as required by law; and

**WHEREAS**, on May 9, 2023, the Clearfield Community Development and Renewal Agency approved the tentative budget; and

**WHEREAS**, a public hearing was advertised as provided by law for Tuesday, June 27, 2023 at 7:00 p.m.; and

**WHEREAS**, said public hearing was duly held and all persons present to be heard having been heard; and

**WHEREAS**, the creation of the budget is governed by established financial policies and statements; and

**WHEREAS**, the Board has duly and fully considered the proposed budget and it now being necessary that a final budget for fiscal year 2024, beginning July 1, 2023 and ending June 30, 2024, be passed and adopted for said Clearfield Community Development and Renewal Agency;

**NOW, THEREFORE**, be it resolved by the Board of the Clearfield Community Development and Renewal Agency that the CDRA fiscal year 2024 budget, a copy of which is attached hereto and incorporated herein by this reference, is approved and adopted this 27<sup>th</sup> day of June, 2023.

**CLEARFIELD COMMUNITY DEVELOPMENT  
AND RENEWAL AGENCY**

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Karece Thompson, Chair

ATTEST:

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Nancy R. Dean, Secretary

**VOTE OF THE BOARD**

AYE:

NAY:



CLEARFIELD COMMUNITY DEVELOPMENT AND RENEWAL AGENCY

**RESOLUTION 2023R-03**

A RESOLUTION APPROVING AND ADOPTING  
AMENDMENTS TO THE FISCAL YEAR 2023 BUDGET  
AND APPROPRIATING FUNDS FOR THE PURPOSES SET  
FORTH THEREIN

WHEREAS, Clearfield Community Development and Renewal Agency (CDRA) has identified expenditures that are necessary for CDRA operations, which were not included in its current budget; and

WHEREAS, Utah state code allows the Board to make adjustments to the budget; and

WHEREAS, proper notice of the public hearing for this matter was given; and

WHEREAS, Clearfield Community Development and Renewal Agency has considered and approved the amendments;

NOW, THEREFORE, be it resolved by the Clearfield Community Development and Renewal Agency that the amendments to the Clearfield Community Development and Renewal Agency budget beginning July 1, 2022 and ending June 30, 2023 (FY23) as set forth in Exhibit “A” which is attached hereto and incorporated herein by this reference, are hereby authorized and approved.

The Chair is authorized to sign any documents reflecting those amendments.

Passed and adopted at the Community Development and Renewal Agency Board meeting held on June 27, 2023.

ATTEST

CLEARFIELD COMMUNITY  
DEVELOPMENT AND RENEWAL  
AGENCY

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Nancy R. Dean, Secretary

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Karece Thompson, Chair

VOTE OF THE BOARD

AYE:

NAY: