# Fiscal Year 2026-2027
# Midvale City, Utah
# Approved Budget

## July 1, 2026 to June 30, 2027

# Midvale City, Utah

# Approved Budget

# Fiscal Year 2026-2027

Prepared by:
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# Introduction

# Elected Officials and Leadership Team

## Elected Officials

Mayor
Dustin Gettel

Councilmember
Bonnie Billings

Councilmember
Paul Glover

Councilmember
Heidi Robinson

Councilmember
Bryant Brown

Councilmember
Denece Mikolash

## Leadership Team

City Manager.....Matt Dahl

Assistant City Manager.....Nate Rockwood

City Attorney.....Garrett Wilcox

City Recorder/HR Director.....Rori Andreason

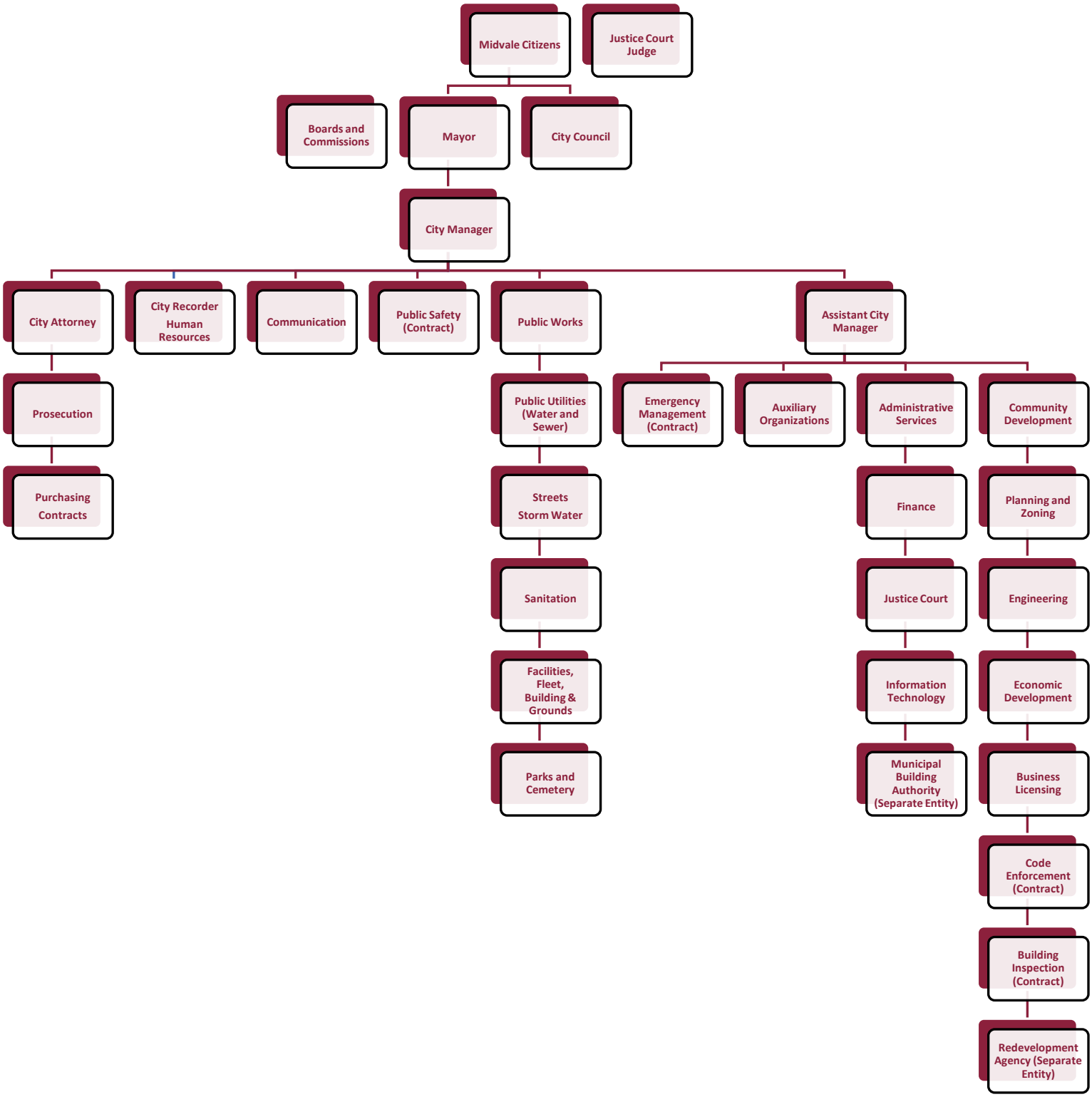
Communications Director.....Laura Magness

Public Works Director.....Jerimie Thorne

Community Development Director.....Adam Olsen

Administrative Services Director.....Mariah Hill

# Organizational Chart



# City Manager's Budget Message

I am pleased to present the Budget for Midvale City for Fiscal Year 2027. As required by Utah law, the budget will be formally filed and has been available for public review. This budget reflects months of careful work by City staff and each year, the City's budget serves as both a financial plan and a values statement. This budget reflects where Midvale is today, the challenges we face, and the strategic direction we are working toward, while maintaining flexibility to respond to pending funding decisions and public input.

## Economic Conditions and Revenue Outlook

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

Property tax is intended to serve as a stable and predictable funding source; however, Midvale's General Fund revenue structure remains significantly weighted toward sales tax. Property tax currently generates approximately $3.5 million of the $24,179,095 million General Fund, or roughly 15%, which is a smaller proportion than most comparable cities even if the Public Safety Property tax ($1,026,828 with proposed increase) is included. This structural imbalance leaves Midvale more vulnerable to economic fluctuations driven by consumer spending.

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

## Workforce and Service Delivery

City services are delivered by dedicated employees who consistently perform at a high level, within a lean staffing model. The Fiscal Year 2027 budget includes a 3.5% cost of living adjustment (COLA) and a 1% merit increase for eligible employees, along with targeted market adjustments for critical positions. Including 5.0% benefit increases, these changes add approximately $350,000 to the General Fund, as well as corresponding increases in the enterprise funds.

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

## Community Investment and Partnerships

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

- Work with the Wasatch Front Regional Council (WFRC) on future trail and bridge projects
- Initiate a new General Plan to guide long term growth and investment
- Advance planning with Salt Lake County on the development of a new library branch at Midvale City Park and the relocation of the Salt Lake County Government Center to the Bingham Junction neighborhood.

- Continue collaboration with regional partners to support economic development and community revitalization

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

## Infrastructure as a Foundation

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

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

## Water Resources, Drought, and Enterprise Funds

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

Jordan Valley Water Conservancy District (JVWCD) provides 53% of the water used in Midvale. Due to Midvale's high usage of water during peak periods (i.e., summer days) JVWCD is increasing their wholesale price for Midvale's water by 11.5%. Additionally, JWVCD, in recognition of statewide drought conditions, has established a Water Scarcity Level 2 (Severe) designation. This designation triggers surcharge pricing when contractual water usage thresholds are exceeded. In 2025, Midvale nearly exceeded its contractual allotment from JVWCD, and proactive conservation efforts will prevent even large increases in the price of Midvale's water in the future. In response to JVWCD Water Scarcity Level 2 (Severe) designation the City has implemented a 25% drought surcharge to water usage charges. The City's drought surcharge applies only to water usage and does not increase the base water rate. Based on historical precedent, Midvale's drought surcharge is not expected to generate additional net revenue, as conservation offsets usage.

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

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

## Public Safety and Property Tax

Public safety remains the largest of Midvale City's operational expenses. The Fiscal Year 2027 budget reflects continued increases in the cost of police services provided through the Unified Police Department (UPD). For FY 2027, UPD service costs are projected to increase by 2.98%, or approximately $421,000, continuing a long-standing trend of cost growth that has outpaced inflation over time.

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

The Public Safety Property Tax increase for Fiscal Year 2027 will result in an estimated 8.04% increase, or approximately $5.53 annually for the median household. While any tax increase is difficult, dedicating this funding to public safety provides a stable and predictable revenue source for one of the City's most essential services, while helping preserve General Fund capacity for transportation, maintenance, community development, and core administrative operations.

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

## Transparency and the Budget Process

The budget includes a public safety property tax increase that requires the City to complete the Truth in Taxation process. During the 2026 Legislative Session, the State adopted a new Truth in Taxation process intended to increase transparency through enhanced public noticing requirements and additional public engagement. Midvale has consistently met, and often exceeded, statutory noticing requirements because maintaining an informed and engaged community is a core value of the organization. The Truth-in-Taxation process will culminate in a Truth in Taxation hearing on August 11, 2026.

## Closing

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

Sincerely,

Matt Dahl
City Manager

# Budget & Financial Overview

# Budget Process

## Overview

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

## Basis of Budgeting

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

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

## Budget Amendments

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

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

## Budget Timeline

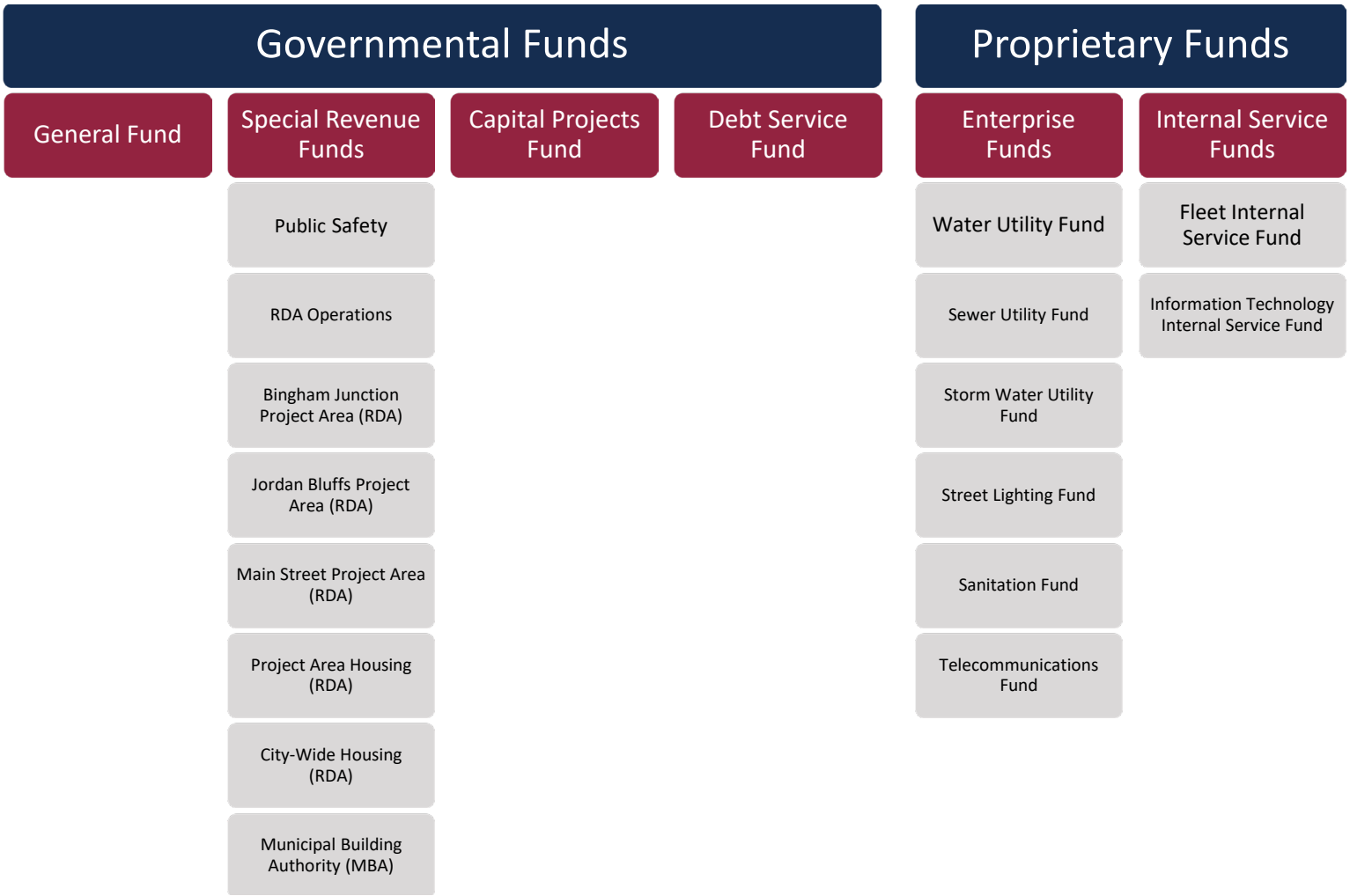
The following are the procedures and timeline followed by the City in the budget process:

| | |
|---|---|
| **January**<br>**February** | Revenue projections for all funds are made after reviewing current budget year revenue collection trends, state of Utah revenue projections, and consultation with the Administrative Services Director, City Manager, and Department Heads. |
| **February** | Department Heads submit proposed budget requests to the Administrative Services Director. |
| **February**<br>**March** | The City Manager, Assistant City Manager, and Administrative Services Director meet with each Department Head to review their proposed budgets and projects. |
| **March or April** | A retreat is held with the Mayor, City Council, City Manager, Assistant City Manager, Department Heads, and other key staff to outline priorities, goals, and initiatives for the upcoming budget year. |
| **May** | During the first City Council meeting in May, a tentative budget is presented to the City Council. The budget document includes the proposed amounts to be spent for operating needs of each department as well as capital needs for all fund types. |
| **June-August** | Assuming a property tax increase is not being proposed, on or before June 30, a balanced budget is adopted for the fiscal year beginning July 1 after a public hearing is held to receive input from the residents of Midvale City on all aspects of the proposed budget. The hearing is advertised in a local newspaper at least seven days before it is held, and budget documents are available for inspection at least ten days prior to the public hearing. In addition, the City Council adopts the Certified Tax Rate by June 22nd to be used by the City for property tax (assuming no proposed property tax increase).<br><br>If a property tax increase is being proposed, the City will adopt a proposed tax rate by June 22nd. The County Auditor must be notified of the tax increase proposal. Working with the County Auditor, the City will publish multiple advertisements regarding the proposed tax increase. Before September 1st, the City shall adopt a budget and property tax rate, and file a copy with the State Auditor's Office. |
| **July-June** | Budgetary control is maintained at the department level after the budget is approved by the City Council. The Budget Officer (City Manager) has the authority to transfer budget appropriations between individual line items within any department of any budgetary fund. All other amendments must be approved by the City Council after a public hearing. |

# Financial Structure

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

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




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

# Fund and Operational Department Relationship

## General Fund

**Mayor and City Council**

**General Administration**
- Administration
- City Attorney
- City Recorder
- Human Resources
- Communications

**Administrative Services**
- Finance
- Information Technology
- Justice Court

**Public Works**
- Building and Grounds/Facilities Management
- Streets
- Parks and Cemetery

**Community Development**
- Planning and Zoning
- Engineering
- Economic Development
- Business Licensing
- Code Enforcement (Contract)
- Building Inspection

## Debt Service Fund

**Administrative Services**
- Finance

## Special Revenue Funds

**Public Safety Fund**
- Public Safety (Contracts)

**Redevelopment Agency Funds**
- Redevelopment Agency

**Municipal Building Authority (MBA)**
- Administrative Services (Finance)

## Capital Project Fund

**All Departments**

## Enterprise Funds

**Water Utility Fund**
- Public Works

**Sewer Utility Fund**
- Public Works

**Storm Water Utility Fund**
- Public Works

**Street Lighting Fund**
- Public Works

**Sanitation Fund**
- Public Works

**Telecommunications Fund**
- Administration
- Administrative Services

## Internal Service Funds

**Fleet Fund**
- Public Works

**Information Technology Fund**
- Administrative Services (Information Technology)

# Fund Types and Descriptions

## Governmental Funds

### Major Funds

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

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

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

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

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

*Municipal Building Authority (MBA)* - Used to account for the activities of financing and constructing municipal buildings that are then leased to the City. The MBA is governed by a five-member board of trustees comprised of the City Council. Although it is a legally separate entity of the City, the MBA is reported as if it were part of the primary government because of the City's ability to impose its will upon the operations of the MBA.

## Proprietary Funds

### Major Funds

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

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

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

### Nonmajor Funds

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

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

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

### Internal Service Funds

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

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

### Debt Service Fund

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

## Purpose

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

## Formal Adoption of Financial Policies

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

## General Fund Reserve Policies

### Purpose

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

### Policies

Utah Code § 10-6-116 requires municipalities maintain an unrestricted (committed, assigned, and unassigned) general fund balance between five and thirty five percent of general fund revenues. Midvale City will maintain a General Fund fund balance (reserve) of fifteen percent of budgeted general fund revenues. The amount in reserves will be calculated by adding the fiscal year ending committed, assigned, and unassigned fund balances less fund balance appropriated in subsequent fiscal year. Midvale City will maintain a General Fund balance (reserve) of fifteen percent of budgeted general fund revenues, though the City Council may direct staff to reserve up to the State limit of thirty five percent.

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

### Reserve Policies in Other Funds

### Purpose

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

### Policies

### Capital Projects Fund

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

### Internal Service Funds (Fleet, IT)

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

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

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

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

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

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

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

### Other Funds

Adequate reserves will be considered.

## Revenue Policies

### Purpose

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

### Policies

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

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

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

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

## Expenditure Policies

### Purpose

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

### Policies

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

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

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

## Operating Budget Policies

### Purpose

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

### Policies

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

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

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

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

## Capital Asset Management Policies

### Purpose

- Recognize the major impact capital projects have on the quality of local government services, the community's economic vitality, and the overall quality of life for citizens.
- Stimulate informed debate and to help leaders make optimal choices.
- The City will develop and maintain a Capital Improvement Plan which includes a realistic project timing and scope, and operating budget impacts.

### Policies

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

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

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

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

## Long-Term Financial Planning Policies

### Purpose

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

### Policies

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

## Debt Policies

### Purpose

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

### Policies

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

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

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

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

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

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

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

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

## Accounting, Auditing, and Financial Reporting Policies

### Purpose

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

### Policies

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

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

Monthly revenue and expenditure reports for each fund shall be presented to the City Council. A listing of checks issued shall be supplied to the City Council monthly. Midvale City will strive for transparency and shall comply with all state records transparency requirements.

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

## Internal Control and Risk Management Policies

### Purpose

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

### Policies

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

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

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

Internal Controls shall be developed to:

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

## Local Economic Development Finance Policies

### Purpose

- Improve local economic conditions through direct and indirect intervention

### Policies

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

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

## Procurement Policies

### Purpose

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

### Policies

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

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

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

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

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

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

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

## Cash Receipting And Deposit Policy

### Purpose

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

### Policies

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

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

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

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

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

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

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

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

# Changes Since Tentative

IN THE MIDDLE OF EVERYTHING

MIDVALE CITY

EST. 1909

# Changes Since Tentative

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

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

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

# Changes Since Tentative

## Fund 54 - Storm Water Fund

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

## Fund 55 - Streetlighting Fund

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

## Fund 57 - Sanitation Fund

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

## Fund 62 - Fleet Fund

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

## Fund 63 - Information Technology Fund

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

# General Fund Budgets

# General Fund Summary

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

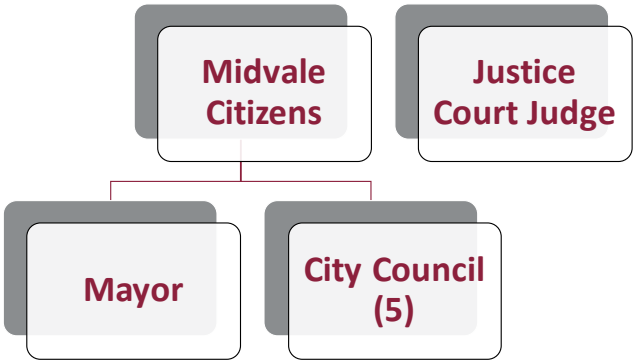
# General Fund Financing Sources

| General Fund Financing Sources | Actual FY2024 | Actual FY2025 | Amended FY2026 | Approved FY2027 | Difference | Percent Change |
|---|---|---|---|---|---|---|
| **Taxes:** | | | | | | |
| Property tax | 3,118,864 | 3,504,944 | 3,491,094 | 3,549,172 | 58,078 | 1.7% |
| Delinquent/surplus prop tax | 42,356 | 50,486 | 40,000 | 40,000 | - | 0.0% |
| Sales tax | 11,479,115 | 11,627,600 | 11,344,071 | 11,655,341 | 311,270 | 2.7% |
| Franchise tax | 2,514,968 | 2,433,763 | 2,691,585 | 2,405,183 | (286,402) | -10.6% |
| Telecommunications tax | 191,713 | 192,024 | 190,000 | 193,500 | 3,500 | 1.8% |
| Transient room tax | 247,693 | 228,090 | 230,000 | 238,000 | 8,000 | 3.5% |
| Motor vehicle in lieu of | 394,837 | 433,731 | 433,731 | 400,000 | (33,731) | -7.8% |
| **TOTAL TAXES** | **$ 17,989,546** | **$ 18,470,638** | **$ 18,420,481** | **$ 18,481,196** | **$ 60,715** | **0.3%** |
| **Licenses and Permits:** | | | | | | |
| Business licenses | 347,003 | 336,351 | 345,000 | 326,000 | (19,000) | -5.5% |
| Building permits | 307,109 | 1,023,812 | 556,670 | 495,938 | (60,732) | -10.9% |
| Road cut fees | 34,946 | 35,671 | 40,000 | 40,000 | - | 0.0% |
| ROW occupancy permits | 7,500 | 7,503 | 7,500 | 7,500 | - | 0.0% |
| Sign fees | - | 3,302 | 2,500 | 2,500 | - | 0.0% |
| **TOTAL LICENSES AND PERMITS** | **$ 696,558** | **$ 1,406,639** | **$ 951,670** | **$ 871,938** | **$ (79,732)** | **-8.4%** |
| **Intergovernmental:** | | | | | | |
| EPA Inst Controls Grant | 152,826 | 158,202 | 163,654 | - | (163,654) | -100.0% |
| B&C road funds | 1,389,754 | 1,570,759 | 1,134,860 | 1,263,726 | 128,866 | 11.4% |
| Liquor funds allocation | 56,041 | 72,121 | 72,000 | 78,964 | 6,964 | 9.7% |
| State Homeless Initiative | 2,904,425 | 3,443,383 | 2,922,320 | - | (2,922,320) | -100.0% |
| Coalition Coordinator Grant | 56,096 | 89,901 | 135,000 | 100,000 | (35,000) | -25.9% |
| **TOTAL INTERGOVERNMENTAL** | **$ 4,559,142** | **$ 5,334,366** | **$ 4,427,834** | **$ 1,442,690** | **$ (2,985,144)** | **-67.4%** |
| **Charges for Services:** | | | | | | |
| Zoning/development fees | 8,198 | 40,980 | 20,000 | 40,000 | 20,000 | 100.0% |
| Plan check fees | 160,822 | 684,910 | 185,000 | 215,000 | 30,000 | 16.2% |
| Maps and publications | 449 | 1,248 | 500 | 500 | - | 0.0% |
| Notary/background check fees | 10 | - | - | - | - | 0.0% |
| Code enforcement fees | 1,500 | - | 1,000 | 1,000 | - | 0.0% |
| Rents and concessions | 7,790 | 10,100 | 5,000 | 5,000 | - | 0.0% |
| Credit card service fees | 13,545 | 10,833 | 12,000 | 12,000 | - | 0.0% |
| Cemetery lot sales | - | (1,300) | - | - | - | 0.0% |
| Cemetery service fees | 30,705 | 34,310 | 27,000 | 27,000 | - | 0.0% |
| Admin fee - Water | 696,926 | 675,879 | 678,781 | 657,277 | (21,504) | -3.2% |
| Admin fee - Sewer | 400,361 | 420,865 | 424,223 | 414,779 | (9,444) | -2.2% |
| Admin fee - Storm Water | 408,911 | 408,381 | 419,001 | 331,176 | (87,825) | -21.0% |
| Admin fee - Sanitation | 103,959 | 109,398 | 116,120 | 115,469 | (651) | -0.6% |
| Admin fee - RDA | 292,787 | 319,523 | 347,672 | 326,168 | (21,504) | -6.2% |
| Admin fee - Streetlighting | 33,197 | 31,960 | 38,621 | 43,727 | 5,106 | 13.2% |
| Admin fee - Fleet | 100,879 | 125,005 | 126,845 | 123,165 | (3,680) | -2.9% |
| **TOTAL CHARGES FOR SERVICES** | **$ 2,260,039** | **$ 2,872,092** | **$ 2,401,763** | **$ 2,312,261** | **$ (89,502)** | **-3.7%** |

# General Fund Financing Sources

| General Fund Financing Sources | Actual FY2024 | Actual FY2025 | Amended FY2026 | Approved FY2027 | Difference | Percent Change |
|---|---|---|---|---|---|---|
| **Fines and Forfeitures:** | | | | | | |
| Fines and forfeitures | 830,674 | 727,731 | 763,000 | 620,000 | (143,000) | -18.7% |
| Bad Debt Collections | 82,012 | 72,575 | 50,000 | 50,000 | - | 0.0% |
| Attorney fees recovered | 8,714 | 11,051 | 10,000 | 10,000 | - | 0.0% |
| Traffic school | 4,360 | 1,500 | 2,000 | 500 | (1,500) | -75.0% |
| **TOTAL FINES AND FORFEITURES** | **$ 925,760** | **$ 812,857** | **$ 825,000** | **$ 680,500** | **$ (144,500)** | **-17.5%** |
| **Miscellaneous:** | | | | | | |
| Interest revenue | 350,218 | 232,152 | 160,000 | 160,000 | - | 0.0% |
| Proceeds from insurance | 8,325 | 44,173 | - | - | - | 0.0% |
| Sundry revenues | 7,095 | 7,154 | 5,000 | 5,000 | - | 0.0% |
| ULGT dividend/grant | 8,935 | 8,936 | 8,935 | 8,935 | - | 0.0% |
| Cash Over & Short | 50 | (320) | - | - | - | 0.0% |
| Event Application Fee Revenue | 1,900 | 2,200 | - | - | - | 0.0% |
| Donations from private parties | - | 200 | 15,000 | 15,000 | - | 0.0% |
| **TOTAL MISCELLANEOUS:** | **$ 376,523** | **$ 294,495** | **$ 188,935** | **$ 188,935** | **$ -** | **0.0%** |
| **USE OF FUND BALANCE** | **$ -** | **$ -** | **$ (8,072,773)** | **$ 201,575** | **$ 8,274,348** | **-102.5%** |
| **TOTAL GENERAL FUND FINANCING SOURCES** | **$ 26,807,568** | **$ 29,191,087** | **$ 19,142,910** | **$ 24,179,095** | **$ 5,036,185** | **26.3%** |

# Mayor and City Council




## Department Description

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

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

## Budget

| Mayor and City Council | Actual FY2024 | Actual FY2025 | Amended FY2026 | Approved FY2027 | Difference | Percent Change |
|---|---|---|---|---|---|---|
| **Personnel** | | | | | | |
| Salaries [1] | 177,513 | 182,951 | 196,127 | 202,309 | 6,182 | 3.2% |
| Benefits[2] | 165,436 | 123,010 | 119,497 | 126,773 | 7,276 | 6.1% |
| Car Allowance | 4,800 | 4,615 | 4,800 | 4,800 | - | 0.0% |
| **Total Personnel** | **347,749** | **310,576** | **320,424** | **333,882** | **13,458** | **4.2%** |
| **Operating** | | | | | | |
| Education and Travel | 2,823 | 1,287 | 5,000 | 3,000 | (2,000) | -40.0% |
| IT Operations (Interfund)[3] | - | - | - | 14,882 | 14,882 | 0.0% |
| IT Equipment (Interfund)[3] | 7,894 | 14,186 | 19,341 | - | (19,341) | -100.0% |
| Communications and Telephone | 403 | 388 | 403 | 403 | - | 0.0% |
| Miscellaneous Supplies | 6,169 | 6,611 | 6,750 | 6,750 | - | 0.0% |
| City Council Priorities | 409 | - | 5,000 | 5,000 | - | 0.0% |
| Mayor's Priorities[4] | 311 | 26,135 | 5,000 | 29,300 | 24,300 | 486.0% |
| Miscellaneous Services | 42 | 6,500 | 5,000 | 5,000 | - | 0.0% |
| **Total Operating** | **18,051** | **55,107** | **46,494** | **64,335** | **17,841** | **38.4%** |
| **TOTAL EXPENDITURES** | **$ 365,800** | **$ 365,683** | **$ 366,918** | **$ 398,217** | **$ 31,299** | **8.5%** |

**AT A GLANCE:**

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

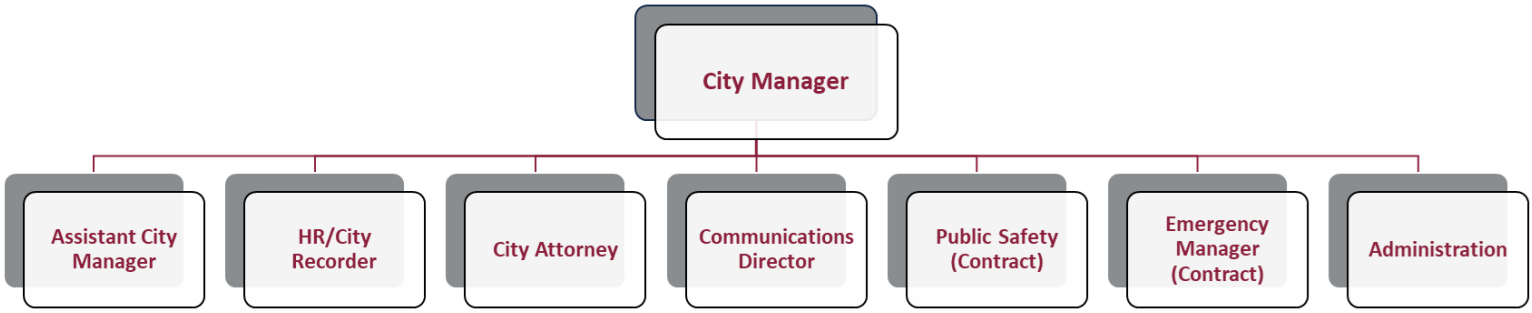
## Budget Footnotes

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

## Staffing

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

# Administration




## Department Description

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

## Budget

| Administration | Actual FY2024 | Actual FY2025 | Amended FY2026 | Approved FY2027 | Difference | Percent Change |
|---|---|---|---|---|---|---|
| **Personnel** | | | | | | |
| Salaries[1] | 519,349 | 624,136 | 689,938 | 583,963 | (105,975) | -15.4% |
| Benefits[1] | 232,301 | 259,078 | 287,653 | 234,409 | (53,244) | -18.5% |
| Car Allowance | 9,000 | 9,000 | 9,000 | 9,000 | - | 0.0% |
| **Total Personnel** | **760,650** | **892,214** | **986,591** | **827,372** | **(159,219)** | **-16.1%** |
| **Operating** | | | | | | |
| Subscriptions and Memberships | 1,001 | 1,201 | 2,500 | 2,500 | - | 0.0% |
| Education and Travel | 5,554 | 6,197 | 9,500 | 7,000 | (2,500) | -26.3% |
| IT Operations (Interfund)[2] | - | - | - | 16,042 | 16,042 | 0.0% |
| IT Equipment (Interfund)[2] | 6,228 | 10,886 | 13,263 | - | (13,263) | -100.0% |
| Communications and Telephone | 1,286 | 2,217 | 2,466 | 2,466 | - | 0.0% |
| Professional Services | 162,375 | 129,996 | 130,000 | 130,000 | - | 0.0% |
| Miscellaneous Supplies | 3,454 | 2,528 | 3,500 | 3,500 | - | 0.0% |
| Miscellaneous Services | 265 | - | 500 | 500 | - | 0.0% |
| **Total Operating** | **180,163** | **153,025** | **161,729** | **162,008** | **279** | **0.2%** |
| **TOTAL EXPENDITURES** | **$ 940,813** | **$ 1,045,239** | **$ 1,148,320** | **$ 989,380** | **$ (158,940)** | **-13.8%** |

**AT A GLANCE:**

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

## Budget Footnotes

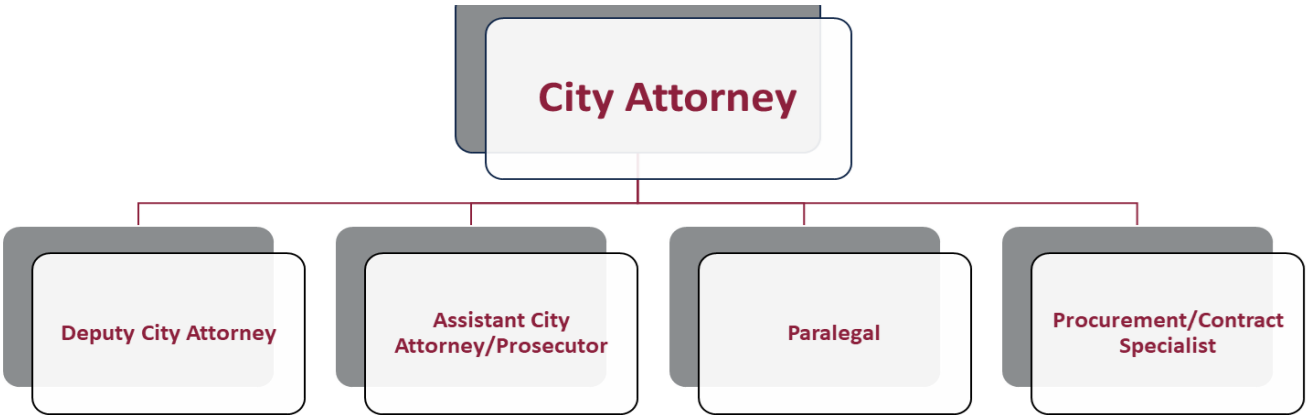
1. FY2027 COLA (3.5%), Merit (1%), and Targeted Mid-Point & Market Salary Adjustments; FY2027 Benefit Increases; Salary Allocation Updates
2. Splitting of IT operation and equipment charges, pausing equipment charges for FY2027

## Staffing

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

| Position | FY2024 | FY2025 | FY2025 | Approved FY2027 |
|---|---|---|---|---|
| City Manager | 1.00 | 1.00 | 1.00 | 0.90 |
| Assistant City Manager | 1.00 | 1.00 | 1.00 | 0.60 |
| Administrative Assistant | 1.00 | 1.00 | 1.00 | - |
| Executive Assistant | 0.50 | 0.50 | 0.50 | 0.90 |
| Policy & Program Manager | 1.00 | 1.00 | 1.00 | - |
| Economic Development Manager | - | - | - | 0.80 |
| Coalition Coordinator | 1.00 | 1.00 | 1.00 | 1.00 |
| Events Coordinator | - | - | 0.30 | 0.30 |
| **TOTAL ADMINISTRATION** | **5.50** | **5.50** | **5.80** | **4.50** |

# City Attorney




## Department Description

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

## Budget

| City Attorney | Actual FY2024 | Actual FY2025 | Amended FY2026 | Approved FY2027 | Difference | Percent Change |
|---|---|---|---|---|---|---|
| **Personnel** | | | | | | |
| Salaries[1] | 504,447 | 518,338 | 638,247 | 699,964 | 61,717 | 9.7% |
| Overtime | 283 | - | 500 | - | (500) | -100.0% |
| Benefit[1] | 248,823 | 209,806 | 239,358 | 258,766 | 19,408 | 8.1% |
| Car Allowance | 5,769 | 5,330 | 6,000 | 6,000 | - | 0.0% |
| **Total Personnel** | **759,322** | **733,474** | **884,105** | **964,730** | **80,625** | **9.1%** |
| **Operating** | | | | | | |
| Subscriptions and Memberships | 7,510 | 6,911 | 16,800 | 16,950 | 150 | 0.9% |
| Education and Travel | 9,178 | 8,485 | 12,250 | 11,450 | (800) | -6.5% |
| IT Operations (Interfund)[2] | - | - | - | 15,877 | 15,877 | 0.0% |
| IT Equipment (Interfund)[2] | 6,599 | 9,200 | 14,503 | - | (14,503) | -100.0% |
| Communications and Telephone | 1,420 | 1,507 | 1,500 | 1,500 | - | 0.0% |
| Professional Services[3] | 11,604 | 142,869 | 40,000 | 60,000 | 20,000 | 50.0% |
| Education and Training | 81,835 | 77,005 | 85,000 | 85,000 | - | 0.0% |
| Miscellaneous Supplies | 435 | 646 | 1,000 | 1,000 | - | 0.0% |
| **Total Operating** | **118,581** | **246,623** | **171,053** | **191,777** | **20,724** | **12.1%** |
| **TOTAL EXPENDITURES** | **$ 877,903** | **$ 980,097** | **$ 1,055,158** | **$ 1,156,507** | **$ 101,349** | **9.6%** |

**AT A GLANCE:**

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

## Budget Footnotes

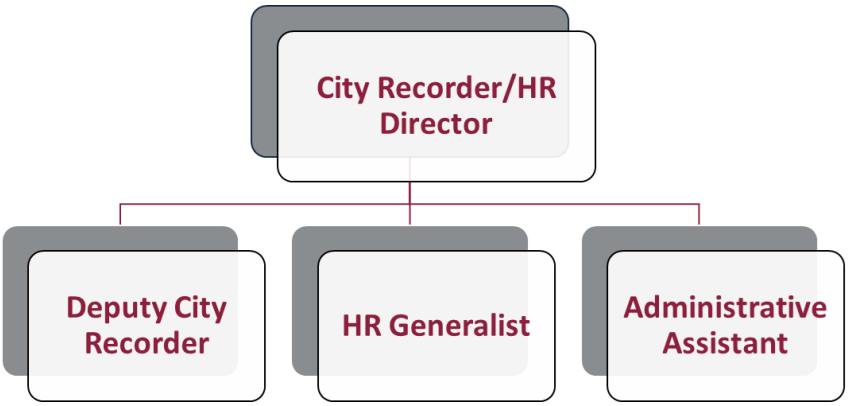
1. FY2027 COLA (3.5%), Merit (1%), and Targeted Mid-Point & Market Salary Adjustments; FY2027 Benefit Increases; Salary Allocation Updates
2. Splitting of IT operation and equipment charges, pausing equipment charges for FY2027
3. $50,000 One-Time Retirement Services Contract

## Staffing

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

| Position | FY2024 | FY2025 | FY2026 | Approved FY2027 |
|---|---|---|---|---|
| City Attorney | 1.00 | 1.00 | 1.00 | 1.00 |
| Deputy City Attorney | 1.00 | 1.00 | 1.00 | 1.00 |
| Paralegal/Executive Assistant | 1.00 | 1.00 | 1.00 | 1.00 |
| Assistnat City Attorney/Prosecutor | 1.00 | 1.00 | 1.00 | 1.00 |
| Procurement/Contract Specialist | 1.00 | 1.00 | 1.00 | 1.00 |
| RDA Attorney | - | - | 0.33 | 0.33 |
| **TOTAL CITY ATTORNEY** | **5.00** | **5.00** | **5.33** | **5.33** |

# City Recorder




## Department Description

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

## Budget

| City Recorder | Actual FY2024 | Actual FY2025 | Amended FY2026 | Approved FY2027 | Difference | Percent Change |
|---|---|---|---|---|---|---|
| **Personnel** | | | | | | |
| Salaries[1] | 251,139 | 248,382 | 258,031 | 208,774 | (49,257) | -19.1% |
| Overtime | 101 | - | 200 | - | (200) | -100.0% |
| Benefits[1] | 84,157 | 74,519 | 76,936 | 62,579 | (14,357) | -18.7% |
| Car Allowance | 3,000 | 3,000 | 3,000 | 3,000 | - | 0.0% |
| **Total Personnel** | **338,397** | **325,901** | **338,167** | **274,353** | **(63,814)** | **-18.9%** |
| **Operating** | | | | | | |
| Subscriptions and Memberships | 550 | 125 | 500 | 500 | - | 0.0% |
| Public Notices | 133 | 1,033 | 2,500 | 2,500 | - | 0.0% |
| Education and Travel | 2,412 | 1,339 | 4,500 | 4,500 | - | 0.0% |
| IT Operations (Interfund)[2] | - | - | - | 7,475 | 7,475 | 0.0% |
| IT Equipment (Interfund)[2] | 4,265 | 6,815 | 8,434 | - | (8,434) | -100.0% |
| Communications and Telephone | 403 | 403 | 600 | 403 | (197) | -32.8% |
| Codification | 6,909 | 9,558 | 20,000 | 15,000 | (5,000) | -25.0% |
| Election Supplies | 57,820 | 6,563 | 37,500 | 500 | (37,000) | -98.7% |
| Miscellaneous Supplies | 73 | 589 | 500 | 500 | - | 0.0% |
| Miscellaneous Services | - | - | 500 | 500 | - | 0.0% |
| **Total Operating** | **72,565** | **26,425** | **75,034** | **31,878** | **(43,156)** | **-57.5%** |
| **TOTAL EXPENDITURES** | **$ 410,962** | **$ 352,326** | **$ 413,201** | **$ 306,231** | **$ (106,970)** | **-25.9%** |

**AT A GLANCE:**

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

## Budget Footnotes

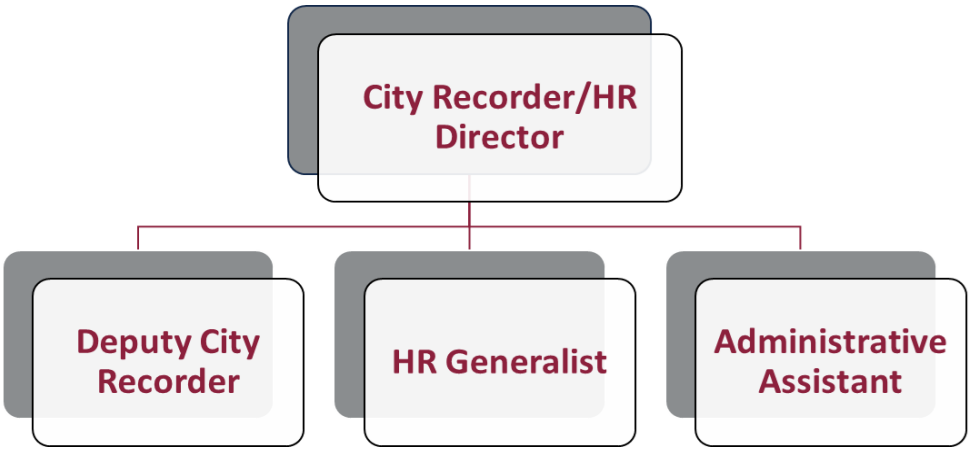
1. FY2027 COLA (3.5%), Merit (1%), and Targeted Mid-Point & Market Salary Adjustments; FY2027 Benefit Increases; Salary Allocation Updates
2. Splitting of IT operation and equipment charges, pausing equipment charges for FY2027

## Staffing

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

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

# Human Resources




## Department Description

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

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

## Budget

| Human Resources | Actual FY2024 | Actual FY2025 | Amended FY2026 | Approved FY2027 | Difference | Percent Change |
|---|---|---|---|---|---|---|
| **Personnel** | | | | | | |
| Salaries[1] | 93,586 | 81,600 | 84,769 | 210,863 | 126,094 | 148.8% |
| Overtime | 84 | - | 500 | - | (500) | -100.0% |
| Benefits[1] | 41,896 | 48,588 | 49,654 | 92,560 | 42,906 | 86.4% |
| **Total Personnel** | **135,566** | **130,188** | **134,923** | **303,423** | **168,500** | **124.9%** |
| **Operating** | | | | | | |
| Subscriptions and Memberships | 1,173 | 1,963 | 2,000 | 2,000 | - | 0.0% |
| Public Notices - Job Postings | 1,691 | 2,545 | 2,000 | 2,000 | - | 0.0% |
| Education and Travel | 4,504 | 5,125 | 6,000 | 4,500 | (1,500) | -25.0% |
| IT Operations (Interfund)[2] | - | - | - | 6,481 | 6,481 | 0.0% |
| IT Equipment (Interfund)[2] | 996 | 3,848 | 4,135 | - | (4,135) | -100.0% |
| Professional Services | 3,635 | 3,588 | 4,000 | 4,000 | - | 0.0% |
| Software | 1,425 | 1,425 | 1,425 | 1,425 | - | 0.0% |
| Miscellaneous Supplies | 1,540 | 2,093 | 1,500 | 1,500 | - | 0.0% |
| Miscellaneous Services | 50 | - | 500 | 500 | - | 0.0% |
| **Total Operating** | **15,014** | **20,587** | **21,560** | **22,406** | **846** | **3.9%** |
| **TOTAL EXPENDITURES** | **$ 150,580** | **$ 150,775** | **$ 156,483** | **$ 325,829** | **$ 169,346** | **108.2%** |

**AT A GLANCE:**

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

## Budget Footnotes

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

## Staffing

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

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

# Employee Services

## Department Description

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

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

## Budget

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

## Budget Footnotes

1. Cost Increases
2. Known Unemplyoment Claim

**AT A GLANCE:**

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

# Communications

## Department Description

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

## Budget

| Communications | Actual FY2024 | Actual FY2025 | Amended FY2026 | Approved FY2027 | Difference | Percent Change |
|---|---|---|---|---|---|---|
| **Personnel** | | | | | | |
| Salaries[1] | 103,629 | 108,383 | 121,568 | 89,821 | (31,747) | -26.1% |
| Benefits[1] | 54,101 | 54,962 | 59,656 | 42,047 | (17,609) | -29.5% |
| Car Allowance | 3,000 | 3,000 | 3,000 | 3,000 | - | 0.0% |
| **Total Personnel** | **160,730** | **166,345** | **184,224** | **134,868** | **(49,356)** | **-26.8%** |
| **Operating** | | | | | | |
| Subscriptions and Memberships | 1,369 | 1,079 | 1,200 | 1,200 | - | 0.0% |
| Education and Travel | 1,378 | 3,607 | 2,600 | 2,600 | - | 0.0% |
| IT Operations (Interfund)[2] | - | - | - | 1,699 | 1,699 | 0.0% |
| IT Equipment (Interfund)[2] | 726 | 5,471 | 6,375 | - | (6,375) | -100.0% |
| Communications and Telephone | 403 | 403 | 403 | 403 | - | 0.0% |
| Professional Services | 1,421 | 9,336 | 8,000 | 8,000 | - | 0.0% |
| Newsletter | 24,000 | 24,060 | 24,000 | 24,000 | - | 0.0% |
| Software[3] | 32,633 | 23,321 | 38,000 | 44,600 | 6,600 | 17.4% |
| Miscellaneous Supplies | 696 | 574 | 1,000 | 1,000 | - | 0.0% |
| Miscellaneous Services | 103 | - | 600 | 600 | - | 0.0% |
| **Total Operating** | **62,729** | **67,851** | **82,178** | **84,102** | **1,924** | **2.3%** |
| **TOTAL EXPENDITURES** | **$ 223,459** | **$ 234,196** | **$ 266,402** | **$ 218,970** | **$ (47,432)** | **-17.8%** |

**AT A GLANCE:**

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

## Budget Footnotes

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

## Staffing

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

| Position | FY2024 | FY2025 | FY2026 | Approved FY2027 |
|---|---|---|---|---|
| Communications Director | 1.00 | 1.00 | 1.00 | 0.70 |
| **TOTAL COMMUNICATIONS** | **1.00** | **1.00** | **1.00** | **0.70** |

# Harvest Days

## Department Description

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

## Budget

| Harvest Days | Actual FY2024 | Actual FY2025 | Amended FY2026 | Approved FY2027 | Difference | Percent Change |
|---|---|---|---|---|---|---|
| **Operating** | | | | | | |
| Permits | 924 | 1,871 | 1,500 | 1,500 | - | 0.0% |
| Equipment | 11,178 | 12,898 | 12,000 | 12,000 | - | 0.0% |
| Supplies and Advertising | 17,324 | 4,094 | 12,000 | 12,000 | - | 0.0% |
| Professional Services | 21,475 | 25,142 | 25,000 | 25,000 | - | 0.0% |
| Entertainment | 15,951 | 21,109 | 26,000 | 26,000 | - | 0.0% |
| Parade | 3,938 | 11,180 | 5,000 | 5,000 | - | 0.0% |
| Fireworks | 13,000 | 13,000 | 13,000 | 13,000 | - | 0.0% |
| Other Activities | 5,337 | 8,455 | 5,500 | 5,500 | - | 0.0% |
| City Float[1] | 6,000 | 12,000 | - | 6,000 | 6,000 | 0.0% |
| **TOTAL EXPENDITURES** | **$ 95,127** | **$ 109,749** | **$ 100,000** | **$ 106,000** | **$ 6,000** | **6.0%** |

## Budget Footnotes

1. Float Rehabilitation

**AT A GLANCE:**

**TOTAL BUDGET: $106,000 | FULL-TIME EQUIVALENT EMPLOYEES: 0.00**

# Community & Intergovernmental Relations

## Department Description

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

## Budget

| Community and Intergovernmental Relations | Actual FY2024 | Actual FY2025 | Amended FY2026 | Approved FY2027 | Difference | Percent Change |
|---|---|---|---|---|---|---|
| **Personnel** | | | | | | |
| Salaries[1] | 38,264 | 39,812 | 41,332 | 42,911 | 1,579 | 3.8% |
| Benefits[1] | 9,322 | 8,962 | 9,414 | 9,182 | (232) | -2.5% |
| **Total Personnel** | **47,586** | **48,774** | **50,746** | **52,093** | **1,347** | **2.7%** |
| **Operating** | | | | | | |
| Subscriptions and Memberships[2] | 29,302 | 30,329 | 30,700 | 30,817 | 117 | 0.4% |
| IT Operations (Interfund)[3] | - | - | - | 2,300 | 2,300 | 0.0% |
| IT Equipment (Interfund)[3] | 1,619 | 1,675 | 2,336 | - | (2,336) | -100.0% |
| Vehicle Operating Costs (Interfund) | 12,576 | 13,248 | 14,262 | 7,695 | (6,567) | -46.0% |
| Communications and Telephone | - | - | 500 | 500 | - | 0.0% |
| Professional Services | 140 | 50 | 500 | - | (500) | -100.0% |
| Grant to Boys & Girls Club[4] | 40,000 | 40,000 | 40,000 | 85,000 | 45,000 | 112.5% |
| Grant to Arts Council | 45,000 | 45,000 | 45,000 | 45,000 | - | 0.0% |
| Grant to CBC | 40,000 | 40,000 | 40,000 | 40,000 | - | 0.0% |
| Business & Prop. Improvement Prog. | - | 191,209 | - | - | - | 0.0% |
| Miscellaneous Supplies | 103 | 183 | 500 | 500 | - | 0.0% |
| Miscellaneous Services | 86 | - | 500 | 500 | - | 0.0% |
| Hillcrest Sports Grants | 2,275 | 700 | 5,000 | 5,000 | - | 0.0% |
| **Total Operating** | **171,101** | **362,394** | **179,298** | **217,312** | **38,014** | **21.2%** |
| **Capital** | | | | | | |
| Fleet Vehicle Replacement (Interfund) | 5,782 | 5,782 | 5,782 | 5,782 | - | 0.0% |
| **TOTAL EXPENDITURES** | **$ 224,469** | **$ 416,950** | **$ 235,826** | **$ 275,187** | **$ 39,361** | **16.7%** |

**AT A GLANCE:**

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

# Community & Intergovernmental Relations

## Budget Footnotes

1. FY2027 COLA (3.5%), Merit (1%), and Targeted Mid-Point & Market Salary Adjustments; FY2027 Benefit Increases; Salary Allocation Updates
2. Increase to ULCT membership fee
3. Splitting of IT operation and equipment charges, pausing equipment charges for FY2027
4. One-Time Grant Expansion

## Staffing

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

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

# Non-Departmental

## Department Description

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

## Budget

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

**AT A GLANCE:**

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

# Contributions

## Department Description

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

## Budget

| Contributions | Actual FY2024 | Actual FY2025 | Amended FY2026 | Approved FY2027 | Difference | Percent Change |
|---|---|---|---|---|---|---|
| Transfer to Capital Projects | 1,978,309 | 3,700,000 | 4,000,000 | - | (4,000,000) | -100.0% |
| Transfer to Public Safety Fund[1] | - | - | 13,748,575 | 10,748,122 | (3,000,453) | -21.8% |
| Transfer to IT Fund | - | 50,000 | - | - | - | 0.0% |
| Transfer to RDA | 318,499 | - | - | - | - | 0.0% |
| Transfer to Debt Service Fund | 1,134,725 | 1,063,210 | 1,061,446 | 1,061,087 | (359) | 0.0% |
| Transfer to Telecomm Fund | 695,612 | 692,985 | 693,248 | 693,180 | (68) | 0.0% |
| **TOTAL CONTRIBUTIONS** | **$ 4,127,145** | **$ 5,506,195** | **$ 19,503,269** | **$ 12,502,389** | **$ (7,000,880)** | **-35.9%** |

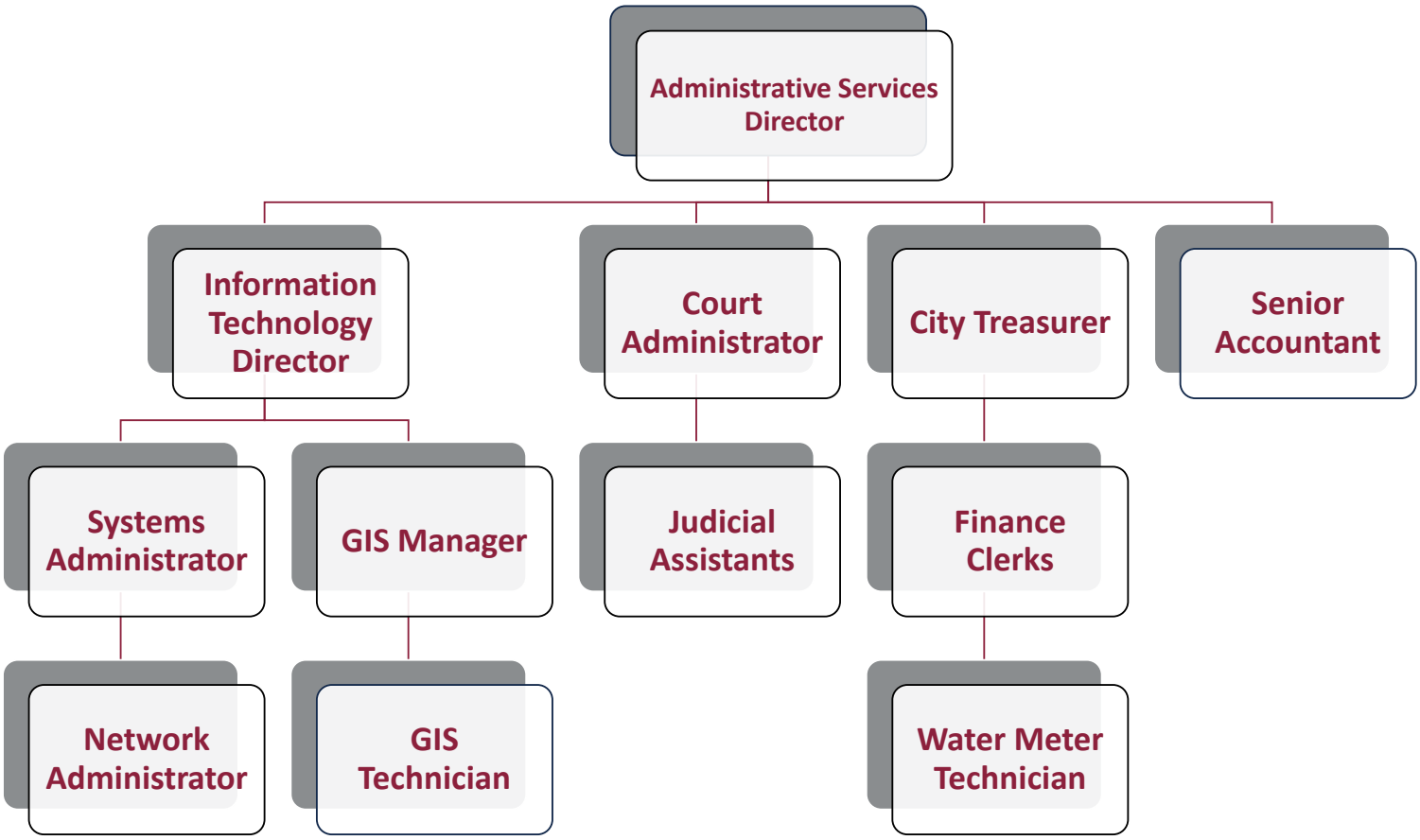
## Budget Footnotes

1. Creation of the Public Safety Fund in FY2026

**AT A GLANCE:**

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

# Administrative Services - Administration




## Department Description

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

**AT A GLANCE:**

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

# Administrative Services - Administration

## Budget

| Administrative Services - Administration | Actual FY2024 | Actual FY2025 | Amended FY2026 | Approved FY2027 | Difference | Percent Change |
|---|---|---|---|---|---|---|
| **Personnel** | | | | | | |
| Salaries[1] | 144,485 | 151,088 | 163,219 | 178,870 | 15,651 | 9.6% |
| Benefits[1] | 56,675 | 58,910 | 61,970 | 62,836 | 866 | 1.4% |
| Car Allowance | 3,000 | 3,000 | 3,000 | 3,000 | - | 0.0% |
| **Total Personnel** | **204,160** | **212,998** | **228,189** | **244,706** | **16,517** | **7.2%** |
| **Operating** | | | | | | |
| Subscriptions and Memberships | 51 | 25 | 400 | 400 | - | 0.0% |
| Education and Travel | 600 | 1,289 | 4,500 | 3,000 | (1,500) | -33.3% |
| IT Operations (Interfund)[2] | - | - | - | 3,738 | 3,738 | 0.0% |
| IT Equipment (Interfund)[2] | 1,228 | 1,497 | 4,480 | - | (4,480) | -100.0% |
| Communications and Telephone | 403 | 403 | 400 | 400 | - | 0.0% |
| Professional Services | - | - | 500 | 500 | - | 0.0% |
| Miscellaneous Supplies | 367 | 512 | 500 | 500 | - | 0.0% |
| Miscellaneous Services | 500 | 365 | 500 | 500 | - | 0.0% |
| **Total Operating** | **3,149** | **4,091** | **11,280** | **9,038** | **(2,242)** | **-19.9%** |
| **TOTAL EXPENDITURES** | **$ 207,309** | **$ 217,089** | **$ 239,469** | **$ 253,744** | **$ 14,275** | **6.0%** |

## Budget Footnotes

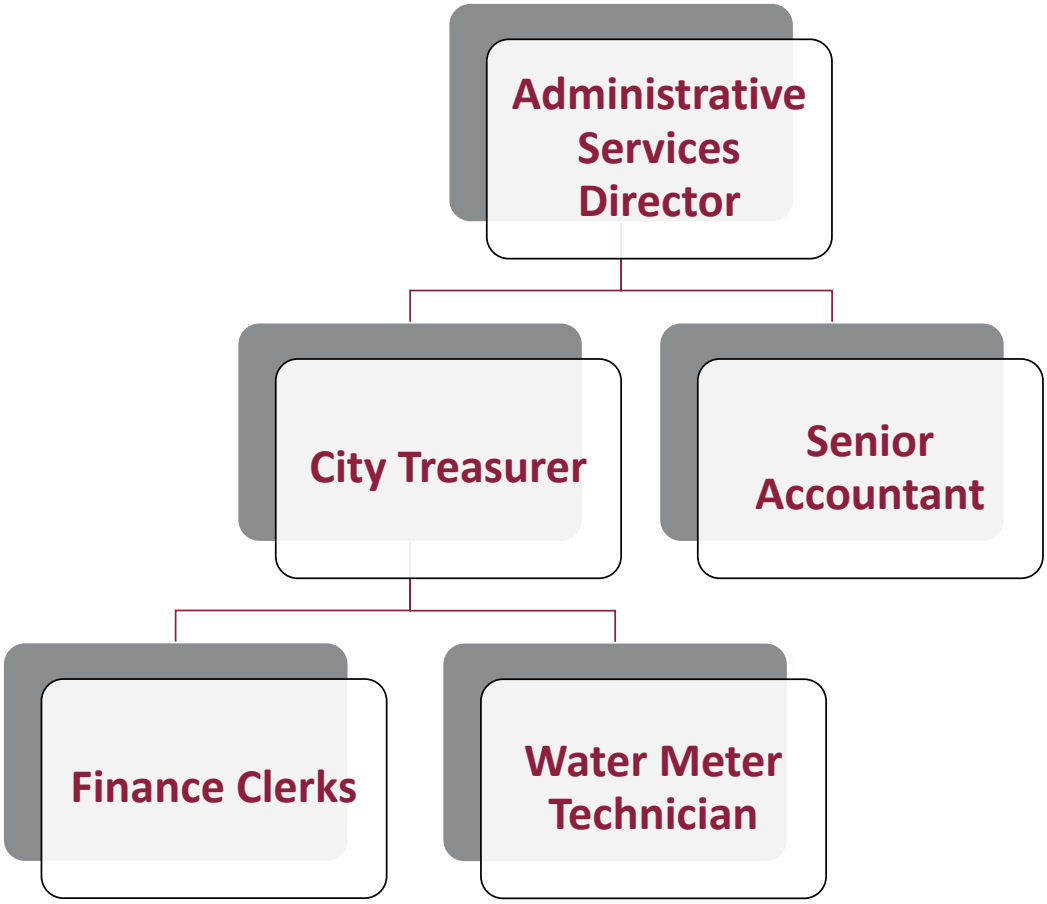
1. FY2027 COLA (3.5%), Merit (1%), and Targeted Mid-Point & Market Salary Adjustments; FY2027 Benefit Increases; Salary Allocation Updates
2. Splitting of IT operation and equipment charges, pausing equipment charges for FY2027

## Staffing

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

| Position | FY2024 | FY2025 | FY2026 | Approved FY2027 |
|---|---|---|---|---|
| Administrative Services Director | 1.00 | 1.00 | 1.00 | 1.00 |
| **TOTAL ADMINISTRATIVE SERVICES ADMIN** | **1.00** | **1.00** | **1.00** | **1.00** |

# Administrative Services - Finance




## Department Description

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

**AT A GLANCE:**

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

# Administrative Services - Finance

## Budget

| Administrative Services - Finance | Actual FY2024 | Actual FY2025 | Amended FY2026 | Approved FY2027 | Difference | Percent Change |
|---|---|---|---|---|---|---|
| **Personnel** | | | | | | |
| Salaries[1] | 255,323 | 231,404 | 221,358 | 192,256 | (29,102) | -13.1% |
| Benefits[1] | 123,455 | 149,061 | 125,814 | 102,423 | (23,391) | -18.6% |
| Uniforms | 794 | 413 | 675 | 675 | - | 0.0% |
| **Total Personnel** | **379,572** | **380,878** | **347,847** | **295,354** | **(52,493)** | **-15.1%** |
| **Operating** | | | | | | |
| Subscriptions and Memberships | 800 | 729 | 600 | 600 | - | 0.0% |
| Education and Travel | 3,530 | 3,341 | 4,500 | 4,500 | - | 0.0% |
| Repairs, Maintenance, and Supplies | 758 | 90 | 400 | 400 | - | 0.0% |
| IT Operations (Interfund)[2] | - | - | - | 6,279 | 6,279 | 0.0% |
| IT Equipment (Interfund)[2] | 8,619 | 11,965 | 21,733 | - | (21,733) | -100.0% |
| Communications and Telephone | 1,154 | 977 | 1,000 | 1,000 | - | 0.0% |
| Professional Services | 25,900 | 31,430 | 28,530 | 26,500 | (2,030) | -7.1% |
| Tool allowance | 1,102 | 1,458 | 1,000 | 1,000 | - | 0.0% |
| Miscellaneous Supplies | 413 | 985 | 500 | 500 | - | 0.0% |
| Miscellaneous Services | 404 | 50 | 500 | 500 | - | 0.0% |
| **Total Operating** | **42,680** | **51,025** | **58,763** | **41,279** | **(17,484)** | **-29.8%** |
| **TOTAL EXPENDITURES** | **$ 422,252** | **$ 431,903** | **$ 406,610** | **$ 336,633** | **$ (69,977)** | **-17.2%** |

## Budget Footnotes

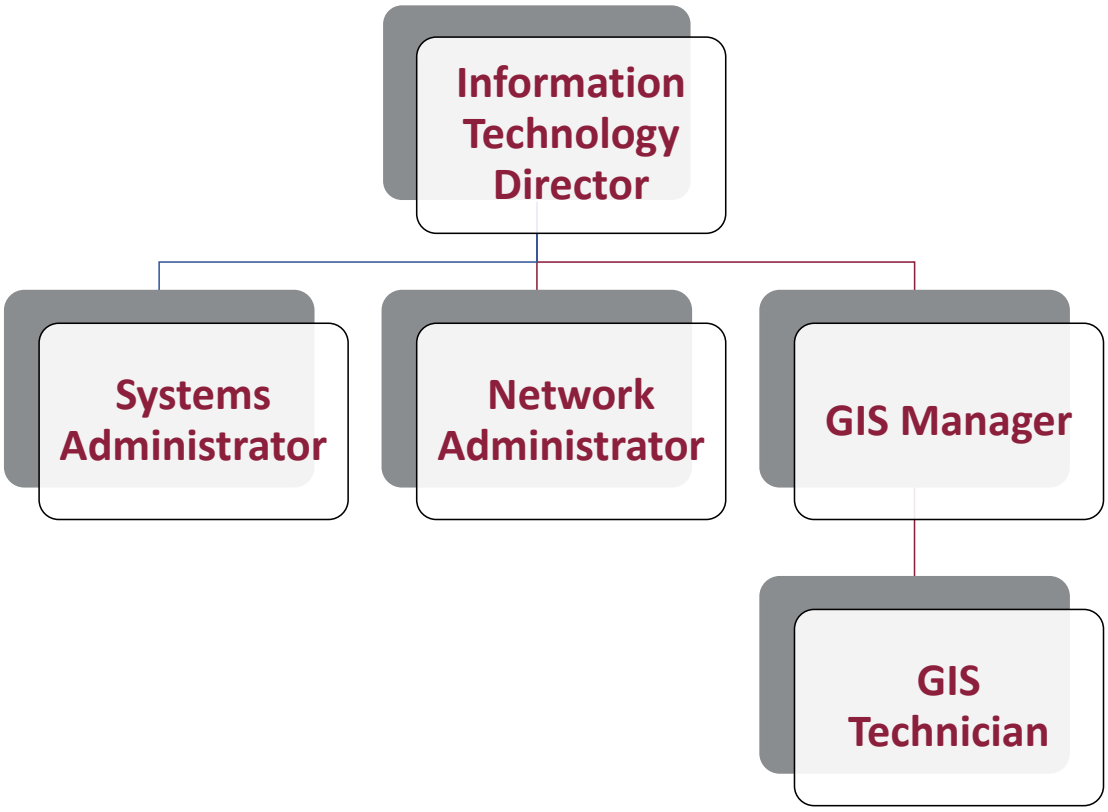
1. FY2027 COLA (3.5%), Merit (1%), and Targeted Mid-Point & Market Salary Adjustments; FY2027 Benefit Increases; Salary Allocation Updates
2. Splitting of IT operation and equipment charges, pausing equipment charges for FY2027

## Staffing

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

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

# Administrative Services - Information Technology




## Department Description

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

**AT A GLANCE:**

**TOTAL BUDGET: $827,557 | FULL-TIME EQUIVALENT EMPLOYEES: 2.90**

# Administrative Services - Information Technology

## Budget

| Administrative Services - Information Technology | Actual FY2024 | Actual FY2025 | Amended FY2026 | Approved FY2027 | Difference | Percent Change |
|---|---|---|---|---|---|---|
| **Personnel** | | | | | | |
| Salaries[1] | 320,661 | 337,884 | 359,581 | 330,568 | (29,013) | -8.1% |
| Benefits[1] | 142,534 | 148,621 | 156,506 | 127,290 | (29,216) | -18.7% |
| Car Allowance | 3,000 | 3,000 | 3,000 | 3,000 | - | 0.0% |
| **Total Personnel** | **466,195** | **489,505** | **519,087** | **460,858** | **(58,229)** | -11.2% |
| **Operating** | | | | | | |
| Subscriptions and Memberships | - | - | 3,500 | 3,500 | - | 0.0% |
| Education and Travel | 11,810 | 9,902 | 15,000 | 15,000 | - | 0.0% |
| IT Operations (Interfund)[2] | - | - | - | 12,979 | 12,979 | 0.0% |
| IT Equipment (Interfund)[2] | 12,738 | 16,144 | 19,936 | - | (19,936) | -100.0% |
| Internet and Wireless | 20,029 | 2,151 | 6,200 | 6,700 | 500 | 8.1% |
| Communications and Telephone | 25,941 | 25,379 | 28,695 | 28,695 | - | 0.0% |
| Professional Services | 20,860 | 46,019 | 46,825 | 46,825 | - | 0.0% |
| Computer Equipment | 13,700 | 19,348 | 15,000 | 15,000 | - | 0.0% |
| Network Equipment | 32,079 | 517 | 5,000 | 5,000 | - | 0.0% |
| Software | 106 | 1,428 | 2,000 | 2,000 | - | 0.0% |
| Software Support | 189,787 | 195,247 | 241,550 | 230,000 | (11,550) | -4.8% |
| Miscellaneous Supplies | 631 | 426 | 500 | 500 | - | 0.0% |
| Miscellaneous Services | 172 | 219 | 500 | 500 | - | 0.0% |
| **Total Operating** | **327,853** | **316,780** | **384,706** | **366,699** | **(18,007)** | -4.7% |
| **TOTAL EXPENDITURES** | **$ 794,048** | **$ 806,285** | **$ 903,793** | **$ 827,557** | **$ (76,236)** | -8.4% |

## Budget Footnotes

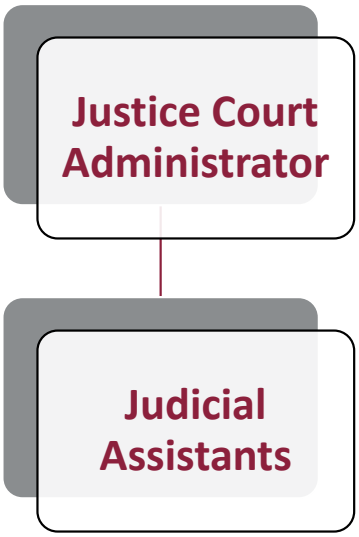
1. FY2027 COLA (3.5%), Merit (1%), and Targeted Mid-Point & Market Salary Adjustments; FY2027 Benefit Increases; Salary Allocation Updates
2. Splitting of IT operation and equipment charges, pausing equipment charges for FY2027

## Staffing

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

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

# Administrative Services - Justice Court




## Department Description

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

**AT A GLANCE:**

**TOTAL BUDGET: $1,217,657 | FULL-TIME EQUIVALENT EMPLOYEES: 9.00**

# Administrative Services - Justice Court

## Budget

| Administrative Services - Justice Court | Actual FY2024 | Actual FY2025 | Amended FY2026 | Approved FY2027 | Difference | Percent Change |
|---|---|---|---|---|---|---|
| **Personnel** | | | | | | |
| Salaries[1] | 594,311 | 613,770 | 678,533 | 714,242 | 35,709 | 5.3% |
| Overtime | - | 203 | 100 | 100 | - | 0.0% |
| Part-Time Wages | 13,408 | 13,362 | - | - | - | 0.0% |
| Benefits[1] | 314,149 | 315,253 | 318,040 | 353,242 | 35,202 | 11.1% |
| Car Allowance | 3,000 | 3,000 | 3,000 | 3,000 | - | 0.0% |
| **Total Personnel** | **924,868** | **945,588** | **999,673** | **1,070,584** | **70,911** | **7.1%** |
| **Operating** | | | | | | |
| Subscriptions and memberships | - | - | 400 | 400 | - | 0.0% |
| Education and Travel | 1,536 | 3,107 | 2,500 | 2,500 | - | 0.0% |
| Bank and card processing fees | 14,056 | 11,485 | 15,000 | 15,000 | - | 0.0% |
| Repairs/maintenance/supplies | - | 2,323 | - | - | - | 0.0% |
| IT Operations (Interfund)[2] | - | - | - | 25,373 | 25,373 | 0.0% |
| IT Equipment (Interfund)[2] | 19,417 | 21,053 | 35,789 | - | (35,789) | -100.0% |
| Communications/telephone | 806 | 806 | 800 | 800 | - | 0.0% |
| Warrants enforcement | - | 80 | - | - | - | 0.0% |
| Judge pro tem fees | 3,205 | - | 3,000 | 3,000 | - | 0.0% |
| Transport Fees | 2,000 | - | - | - | - | 0.0% |
| Witness fees | 701 | 1,184 | 700 | 700 | - | 0.0% |
| Bailiff fees | 57,511 | 62,867 | 78,200 | 78,200 | - | 0.0% |
| Interpreter fees | 18,269 | 18,314 | 19,000 | 19,000 | - | 0.0% |
| Juror fees and supplies | 455 | 471 | 600 | 600 | - | 0.0% |
| Miscellaneous supplies | 5,422 | 869 | 750 | 750 | - | 0.0% |
| Miscellaneous services | 254 | 665 | 750 | 750 | - | 0.0% |
| **Total Operating** | **123,632** | **123,224** | **157,489** | **147,073** | **(10,416)** | **-6.6%** |
| **TOTAL EXPENDITURES** | **$ 1,048,500** | **$ 1,068,812** | **$ 1,157,162** | **$ 1,217,657** | **$ 60,495** | **5.2%** |

## Budget Footnotes

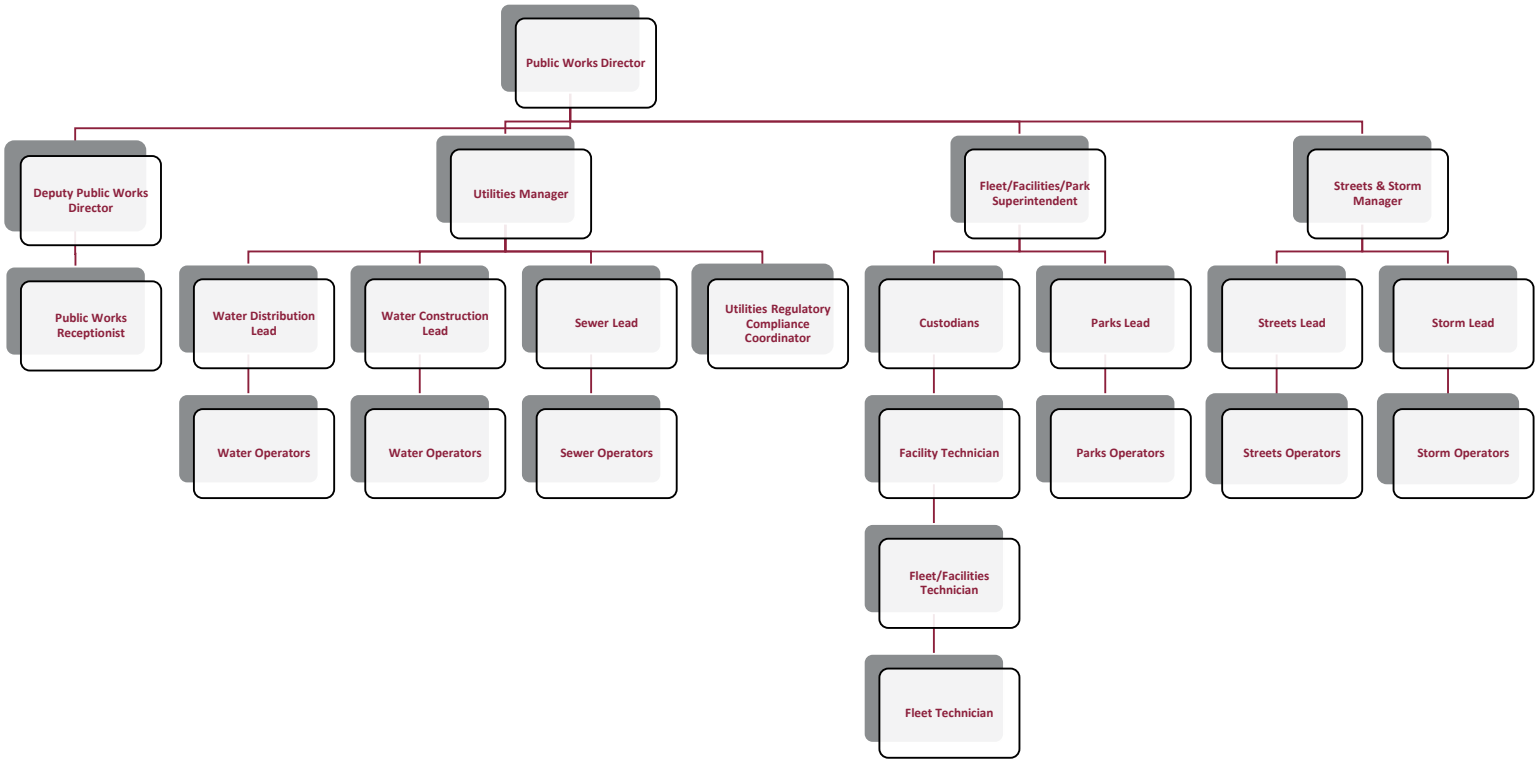
1. FY2027 COLA (3.5%), Merit (1%), and Targeted Mid-Point & Market Salary Adjustments; FY2027 Benefit Increases; Salary Allocation Updates
2. Splitting of IT operation and equipment charges, pausing equipment charges for FY2027

## Staffing

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

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

# Public Works - Administration




## Department Description

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

**AT A GLANCE:**

**TOTAL BUDGET: $270,682 | FULL-TIME EQUIVALENT EMPLOYEES: 1.30**

# Public Works - Administration

## Budget

| Public Works Administration | Actual FY2024 | Actual FY2025 | Amended FY2026 | Approved FY2027 | Difference | Percent Change |
|---|---|---|---|---|---|---|
| **Personnel** | | | | | | |
| Salaries[1] | 224,046 | 240,980 | 269,510 | 132,454 | (137,056) | -50.9% |
| Overtime | 585 | - | 300 | - | (300) | -100.0% |
| Benefits[1] | 126,416 | 119,728 | 125,942 | 64,175 | (61,767) | -49.0% |
| **Total Personnel** | **351,047** | **360,708** | **395,752** | **196,629** | **(199,123)** | **0.0%** |
| **Operating** | | | | | | |
| Subscriptions and memberships | 422 | - | 700 | 500 | (200) | -28.6% |
| Education and Travel | 1,226 | 1,306 | 5,000 | 3,000 | (2,000) | -40.0% |
| Repairs/maintenance/supplies | 329 | 659 | 500 | 500 | - | 0.0% |
| Med/safety supplies[2] | - | 63,463 | - | 50,000 | 50,000 | 0.0% |
| IT Operations (Interfund)[3] | - | - | - | 4,263 | 4,263 | 0.0% |
| IT Equipment (Interfund)[3] | 8,517 | 10,799 | 14,585 | - | (14,585) | -100.0% |
| Vehicle operating costs | 7,546 | 7,949 | 8,557 | 7,521 | (1,036) | -12.1% |
| Communications/telephone | 564 | 564 | 1,000 | 600 | (400) | -40.0% |
| Miscellaneous supplies | 749 | 834 | 1,500 | 1,000 | (500) | -33.3% |
| Miscellaneous services | 928 | 63 | 1,000 | 1,000 | - | 0.0% |
| **Total Operating** | **20,281** | **85,637** | **32,842** | **68,384** | **35,542** | **0.0%** |
| **Capital** | | | | | | |
| Fleet Vehicle Replacement (Interfund) | 4,439 | 11,506 | 8,587 | 5,669 | (2,918) | 0.0% |
| **TOTAL EXPENDITURES** | **$ 375,767** | **$ 457,851** | **$ 437,181** | **$ 270,682** | **$ (166,499)** | **0.0%** |

## Budget Footnotes

1. FY2027 COLA (3.5%), Merit (1%), and Targeted Mid-Point & Market Salary Adjustments; FY2027 Benefit Increases; Salary Allocation Updates
2. One-Time Cost - Midvale portion of interlocal radio tower construction
3. Splitting of IT operation and equipment charges, pausing equipment charges for FY2027

## Staffing

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

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

## Department Description

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

**AT A GLANCE:**

**TOTAL BUDGET: $1,263,726 | FULL-TIME EQUIVALENT EMPLOYEES: 6.25**

## Budget

| Streets | Actual FY2024 | Actual FY2025 | Amended FY2026 | Approved FY2027 | Difference | Percent Change |
|---|---|---|---|---|---|---|
| **Personnel** | | | | | | |
| Salaries[1] | 295,426 | 320,138 | 347,521 | 454,175 | 106,654 | 30.7% |
| Overtime | 7,721 | 9,902 | 10,900 | 10,900 | - | 0.0% |
| Benefits[1] | 194,844 | 194,394 | 204,205 | 248,064 | 43,859 | 21.5% |
| Uniform Allowance | 3,357 | 3,234 | 4,150 | 3,150 | (1,000) | -24.1% |
| **Total Personnel** | **501,348** | **527,668** | **566,776** | **716,289** | **149,513** | **26.4%** |
| **Operating** | | | | | | |
| Subscriptions and Memberships | - | - | 100 | 100 | - | 0.0% |
| Education and Travel | 1,969 | 1,491 | 5,800 | 4,000 | (1,800) | -31.0% |
| Repairs, Maintenance, and Supplies | 28,050 | 13,920 | 10,400 | 10,400 | - | 0.0% |
| Medical and Safety Supplies | 2,065 | 853 | 1,200 | 1,200 | - | 0.0% |
| IT Operations (Interfund)[2] | - | - | - | 14,636 | 14,636 | 0.0% |
| IT Equipment (Interfund)[2] | 4,926 | 7,744 | 9,652 | - | (9,652) | -100.0% |
| Vehicle Operating Costs (Interfund) | 166,632 | 175,539 | 188,973 | 188,101 | (872) | -0.5% |
| Lease of Public Works Space | 28,000 | 28,000 | 28,000 | 28,000 | - | 0.0% |
| Electricity - Signals | 6,839 | 7,658 | 7,500 | 7,500 | - | 0.0% |
| Communications and Telephone | 2,763 | 2,754 | 4,660 | 4,660 | - | 0.0% |
| Special Highway Support | 20,950 | 1,312 | 22,100 | 22,100 | - | 0.0% |
| Signal Maintenance | 66,028 | 33,966 | 93,000 | 70,000 | (23,000) | -24.7% |
| Asphalt/Concrete | 23,240 | 14,641 | 22,500 | 22,500 | - | 0.0% |
| Salt | 26,399 | 12,467 | 27,600 | 27,600 | - | 0.0% |
| Signage[3] | 12,076 | 9,842 | 20,100 | 38,000 | 17,900 | 89.1% |
| Miscellaneous Supplies | - | 3,415 | 500 | - | (500) | -100.0% |
| Miscellaneous Services | 1,000 | - | 1,000 | 1,000 | - | 0.0% |
| **Total Operating** | **390,937** | **313,602** | **443,085** | **439,797** | **(3,288)** | **-0.7%** |
| **Capital** | | | | | | |
| Fleet Vehicle Replacement (Interfund)[6] | 123,989 | 119,180 | 124,999 | 107,640 | (17,359) | -13.9% |
| **TOTAL EXPENDITURES** | **$ 1,016,274** | **$ 960,450** | **$ 1,134,860** | **$ 1,263,726** | **$ 128,866** | **11.4%** |

## Budget Footnotes

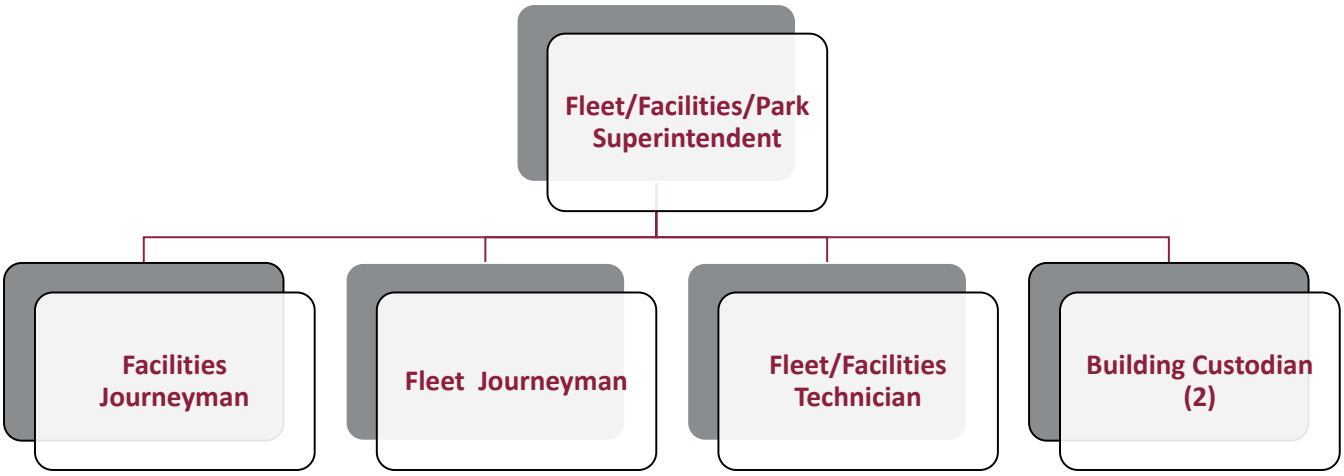
1. FY2027 COLA (3.5%), Merit (1%), and Targeted Mid-Point & Market Salary Adjustments; FY2027 Benefit Increases; Salary Allocation Updates
2. Splitting of IT operation and equipment charges, pausing equipment charges for FY2027
3. Funding 10-year city-wide replacement schedule

## Staffing

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

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

# Public Works - Facilities




## Department Description

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

**AT A GLANCE:**

**TOTAL BUDGET: $857,522 | FULL-TIME EQUIVALENT EMPLOYEES: 3.60**

# Public Works - Facilities

## Budget

| Facilities | Actual FY2024 | Actual FY2025 | Amended FY2026 | Approved FY2027 | Difference | Percent Change |
|---|---|---|---|---|---|---|
| **Personnel** | | | | | | |
| Salaries[1] | 232,408 | 257,251 | 247,850 | 236,618 | (11,232) | -4.5% |
| Overtime | 678 | 668 | 1,200 | 1,200 | - | 0.0% |
| Benefits[1] | 143,313 | 149,789 | 147,200 | 139,097 | (8,103) | -5.5% |
| Uniform Allowance | 798 | 1,453 | 1,200 | 1,200 | - | 0.0% |
| **Total Personnel** | **377,197** | **409,161** | **397,450** | **378,115** | **(19,335)** | **-4.9%** |
| **Operating** | | | | | | |
| Travel | 150 | 378 | 800 | 800 | - | 0.0% |
| Repairs, Maintenance, and Supplies | 56,614 | 64,343 | 58,700 | 58,700 | - | 0.0% |
| Medical and Safety Supplies | - | - | 300 | - | (300) | -100.0% |
| IT Operations (Interfund)[2] | - | - | - | 8,317 | 8,317 | 0.0% |
| IT Equipment (Interfund)[2] | 1,274 | 5,376 | 5,822 | - | (5,822) | -100.0% |
| Vehicle Operating Costs (Interfund) | 18,864 | 19,872 | 21,393 | 19,736 | (1,657) | -7.7% |
| Electricity | 59,172 | 72,589 | 92,500 | 92,500 | - | 0.0% |
| Natural Gas | 34,028 | 25,927 | 25,000 | 25,000 | - | 0.0% |
| Water and Sewer (Interfund) | 102,685 | 103,206 | 148,370 | 148,370 | - | 0.0% |
| Communications and Telephone | 2,857 | 3,096 | 3,412 | 3,412 | - | 0.0% |
| Professional Services | - | - | 2,000 | - | (2,000) | -100.0% |
| Insurance - property | 40,704 | 64,954 | 66,163 | 66,163 | - | 0.0% |
| Miscellaneous supplies | - | - | 500 | - | (500) | -100.0% |
| Miscellaneous services | 18,771 | 18,330 | 22,500 | 22,500 | - | 0.0% |
| **Total Operating** | **335,119** | **378,071** | **447,460** | **445,498** | **(1,962)** | **-0.4%** |
| **Capital** | | | | | | |
| Building Improvements | 16,518 | 18,878 | 24,500 | 24,500 | - | 0.0% |
| Fleet Vehicle Replacement (Interfund) | 23,114 | 13,941 | 13,941 | 9,409 | (4,532) | -32.5% |
| **Total Capital** | **39,632** | **32,819** | **38,441** | **33,909** | **(4,532)** | **-11.8%** |
| **TOTAL EXPENDITURES** | **$ 751,948** | **$ 820,051** | **$ 883,351** | **$ 857,522** | **$ (25,829)** | **-2.9%** |

## Budget Footnotes

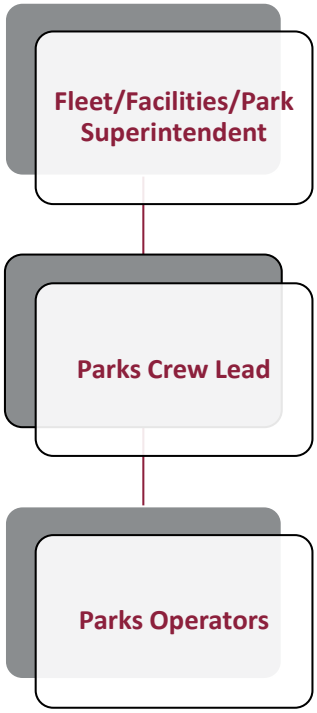
1. FY2027 COLA (3.5%), Merit (1%), and Targeted Mid-Point & Market Salary Adjustments; FY2027 Benefit Increases; Salary Allocation Updates
2. Splitting of IT operation and equipment charges, pausing equipment charges for FY2027

## Staffing

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

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

# Public Works - Parks and Cemetery




## Department Description

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

**AT A GLANCE:**

**TOTAL BUDGET: $946,366 | FULL-TIME EQUIVALENT EMPLOYEES: 4.30**

# Public Works - Parks and Cemetery

## Budget

| Parks and Cemetery | Actual FY2024 | Actual FY2025 | Amended FY2026 | Approved FY2027 | Difference | Percent Change |
|---|---|---|---|---|---|---|
| **Personnel** | | | | | | |
| Salaries[1] | 215,579 | 237,269 | 298,943 | 314,416 | 15,473 | 5.2% |
| Overtime | 13,646 | 10,016 | 17,200 | 17,200 | - | 0.0% |
| Benefits[1] | 124,862 | 129,325 | 145,073 | 146,493 | 1,420 | 1.0% |
| Uniform Allowance | 2,090 | 2,508 | 2,650 | 2,650 | - | 0.0% |
| **Total Personnel** | **356,177** | **379,118** | **463,866** | **480,759** | **16,893** | **3.6%** |
| **Operating** | | | | | | |
| Subscriptions and Memberships | 1,601 | 61 | 1,500 | 1,500 | - | 0.0% |
| Education and Travel | 1,689 | 5,486 | 6,100 | 6,100 | - | 0.0% |
| Repairs, Maintenance, and Supplies | 21,023 | 28,204 | 23,400 | 23,400 | - | 0.0% |
| Soft Fall Fill | 6,919 | 5,754 | 8,000 | 4,500 | (3,500) | -43.8% |
| Splash Pad Maintenance & Repair | 1,763 | 3,996 | 5,000 | 4,000 | (1,000) | -20.0% |
| Playground Equipment Maitenance | 6,167 | 3,104 | 33,833 | 33,833 | - | 0.0% |
| Tree Replacement[2] | - | - | - | 25,000 | 25,000 | 0.0% |
| Medical and Safety Supplies | 1,678 | 725 | 1,000 | 500 | (500) | -50.0% |
| IT Operations (Interfund)[3] | - | - | - | 10,183 | 10,183 | 0.0% |
| IT Equipment (Interfund)[3] | 6,873 | 8,074 | 11,947 | - | (11,947) | -100.0% |
| Vehicle Operating Costs (Interfund) | 12,576 | 13,248 | 14,262 | 28,381 | 14,119 | 99.0% |
| Electricity | 19,882 | 22,622 | 21,000 | 21,000 | - | 0.0% |
| Communications and Telephone | 2,492 | 2,092 | 2,170 | 2,170 | - | 0.0% |
| Contract Labor[2] | 315,014 | 291,678 | 300,000 | 275,000 | (25,000) | -8.3% |
| Miscellaneous Supplies | - | - | 500 | - | (500) | -100.0% |
| Miscellaneous Services | - | - | 2,000 | 2,500 | 500 | 25.0% |
| **Total Operating** | **397,677** | **385,044** | **430,712** | **438,067** | **7,355** | **1.7%** |
| **Capital** | | | | | | |
| Building Improvements | 1,236 | - | 8,000 | 8,000 | - | 0.0% |
| Fleet Vehicle Replacement (Interfund) | 39,655 | 38,178 | 31,325 | 19,540 | (11,785) | -37.6% |
| **Total Capital** | **40,891** | **38,178** | **39,325** | **27,540** | **(11,785)** | **-30.0%** |
| **TOTAL EXPENDITURES** | **$ 794,745** | **$ 802,340** | **$ 933,903** | **$ 946,366** | **$ 12,463** | **1.3%** |

## Budget Footnotes

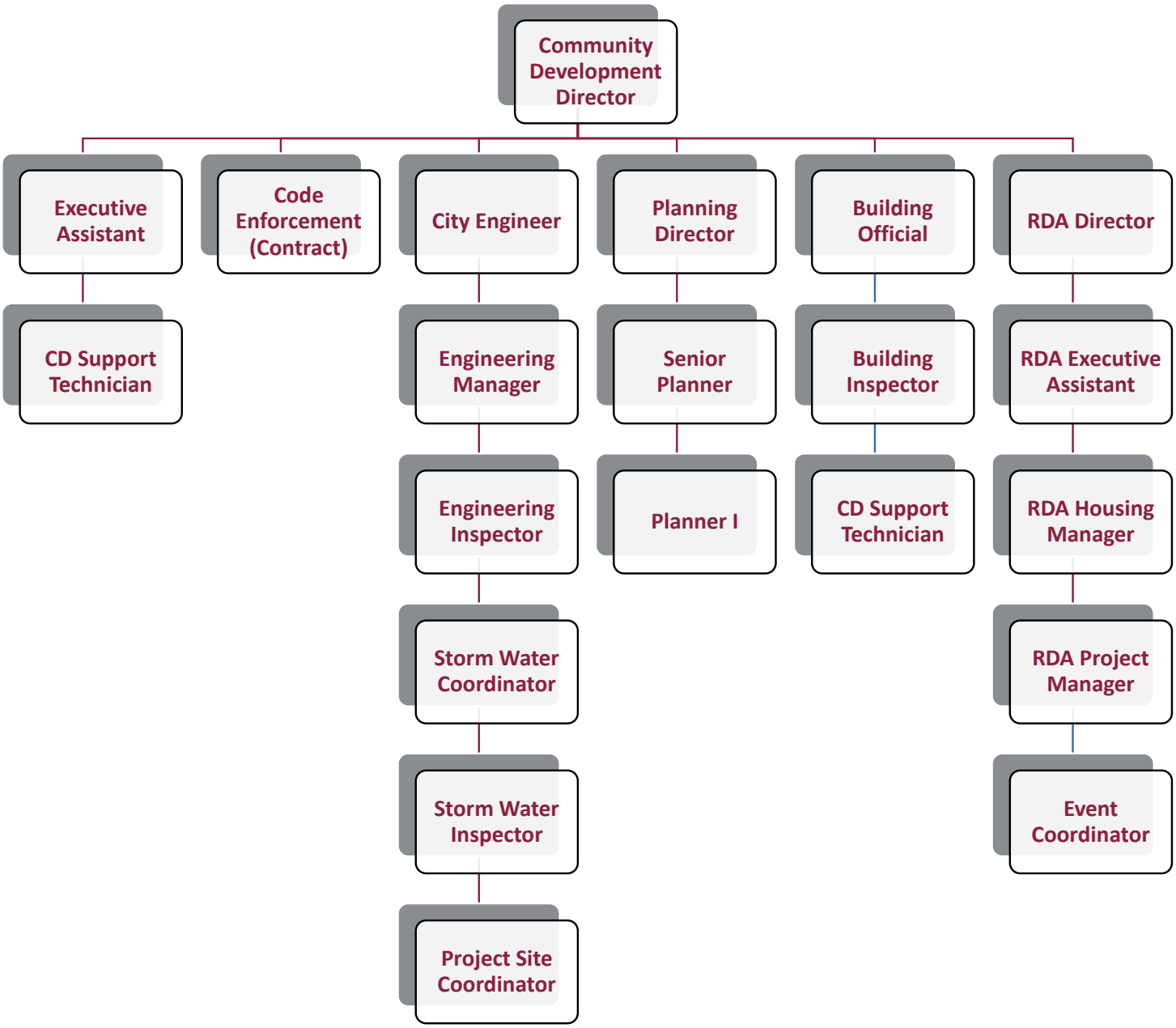
1. FY2027 COLA (3.5%), Merit (1%), and Targeted Mid-Point & Market Salary Adjustments; FY2027 Benefit Increases; Salary Allocation Updates
2. Addition of annual tree replacement funds
3. Splitting of IT operation and equipment charges, pausing equipment charges for FY2027

## Staffing

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

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

# Community Development - Administration




## Department Description

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

**AT A GLANCE:**

**TOTAL BUDGET: $371,524 | FULL-TIME EQUIVALENT EMPLOYEES: 2.05**

# Community Development - Administration

## Budget

| Community Development Administration | Actual FY2024 | Actual FY2025 | Amended FY2026 | Approved FY2027 | Difference | Percent Change |
|---|---|---|---|---|---|---|
| **Personnel** | | | | | | |
| Salaries[1] | 380,625 | 340,088 | 309,843 | 221,321 | (88,522) | -28.6% |
| Overtime | 2,241 | 3,251 | 1,500 | 1,000 | (500) | -33.3% |
| Benefits[1] | 177,921 | 148,395 | 137,738 | 80,290 | (57,448) | -41.7% |
| Car Allowance | 3,000 | 3,000 | 3,000 | 3,000 | - | 0.0% |
| **Total Personnel** | **563,787** | **494,734** | **452,081** | **305,611** | **(146,470)** | **-32.4%** |
| **Operating** | | | | | | |
| Subscriptions and Memberships | 2,937 | 3,011 | 3,000 | 3,000 | - | 0.0% |
| Education and Travel | 3,959 | 3,667 | 7,000 | 4,700 | (2,300) | -32.9% |
| Bank Charges | 12,135 | 9,479 | 12,820 | 12,820 | | 0.0% |
| IT Operations (Interfund)[2] | - | - | - | 6,190 | 6,190 | 0.0% |
| IT Equipment (Interfund)[2] | 9,772 | 13,439 | 18,860 | - | (18,860) | -100.0% |
| Vehicle Operating Costs (Interfund) | 6,288 | 6,624 | 7,131 | 3,736 | (3,395) | -47.6% |
| Communications and Telephone | 1,565 | 1,000 | 1,193 | 1,193 | - | 0.0% |
| Professional Services | 10,911 | 3,940 | 10,000 | 10,000 | - | 0.0% |
| Special Development Projects | 1,246 | 15,096 | 10,000 | 10,000 | - | 0.0% |
| Economic Development Promotions | 847 | - | 10,000 | 10,000 | - | 0.0% |
| Miscellaneous Supplies | 1,658 | 2,002 | 1,000 | 1,000 | - | 0.0% |
| Miscellaneous Services | 365 | 1,749 | 500 | 1,000 | 500 | 100.0% |
| **Total Operating** | **51,683** | **60,007** | **81,504** | **63,639** | **(17,865)** | **-21.9%** |
| **Capital** | | | | | | |
| Fleet Vehicle Replacement (Interfund) | 3,401 | 4,108 | 2,487 | 2,274 | (213) | -8.6% |
| **TOTAL EXPENDITURES** | **$ 618,871** | **$ 558,849** | **$ 536,072** | **$ 371,524** | **$ (164,548)** | **-30.7%** |

## Budget Footnotes

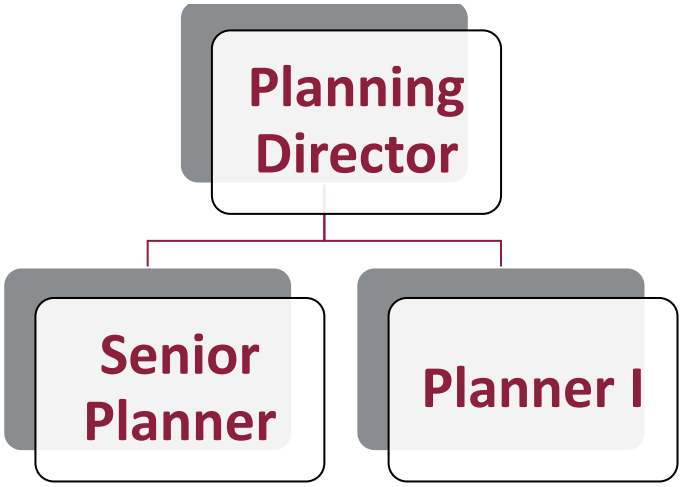
1. FY2027 COLA (3.5%), Merit (1%), and Targeted Mid-Point & Market Salary Adjustments; FY2027 Benefit Increases; Salary Allocation Updates
2. Splitting of IT operation and equipment charges, pausing equipment charges for FY2027

## Staffing

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

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

# Community Development - Planning and Zoning




## Department Description

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

## Budget

| Planning and Zoning | Actual FY2024 | Actual FY2025 | Amended FY2026 | Approved FY2027 | Difference | Percent Change |
|---|---|---|---|---|---|---|
| **Personnel** | | | | | | |
| Salaries[1] | 250,620 | 262,151 | 272,228 | 287,336 | 15,108 | 5.5% |
| Overtime | 3,103 | 1,522 | 2,000 | 2,000 | - | 0.0% |
| Benefits[1] | 137,591 | 145,545 | 157,957 | 162,065 | 4,108 | 2.6% |
| **Total Personnel** | **391,314** | **409,218** | **432,185** | **451,401** | **19,216** | **4.4%** |
| **Operating** | | | | | | |
| Subscriptions and Memberships | 1,325 | 1,667 | 2,000 | 2,000 | - | 0.0% |
| Education and Travel | 6,054 | 7,942 | 7,500 | 7,500 | - | 0.0% |
| IT Operations (Interfund)[2] | - | - | - | 8,232 | 8,232 | 0.0% |
| IT Equipment (Interfund)[2] | 9,200 | 8,812 | 17,701 | - | (17,701) | -100.0% |
| Communications and Telephone | 605 | 806 | 1,500 | 820 | (680) | -45.3% |
| Professional Services | 3,350 | 500 | 3,000 | 3,000 | - | 0.0% |
| Miscellaneous Supplies | 1,859 | 159 | 500 | 500 | - | 0.0% |
| Miscellaneous Services | 397 | 2,301 | 500 | 500 | - | 0.0% |
| Planning Commision Misc | 1,069 | 5,815 | 7,000 | 8,500 | 1,500 | 21.4% |
| **Total Operating** | **23,859** | **28,002** | **39,701** | **31,052** | **(8,649)** | **-21.8%** |
| **TOTAL EXPENDITURES** | **$ 415,173** | **$ 437,220** | **$ 471,886** | **$ 482,453** | **$ 10,567** | **2.2%** |

**AT A GLANCE:**

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

## Budget Footnotes

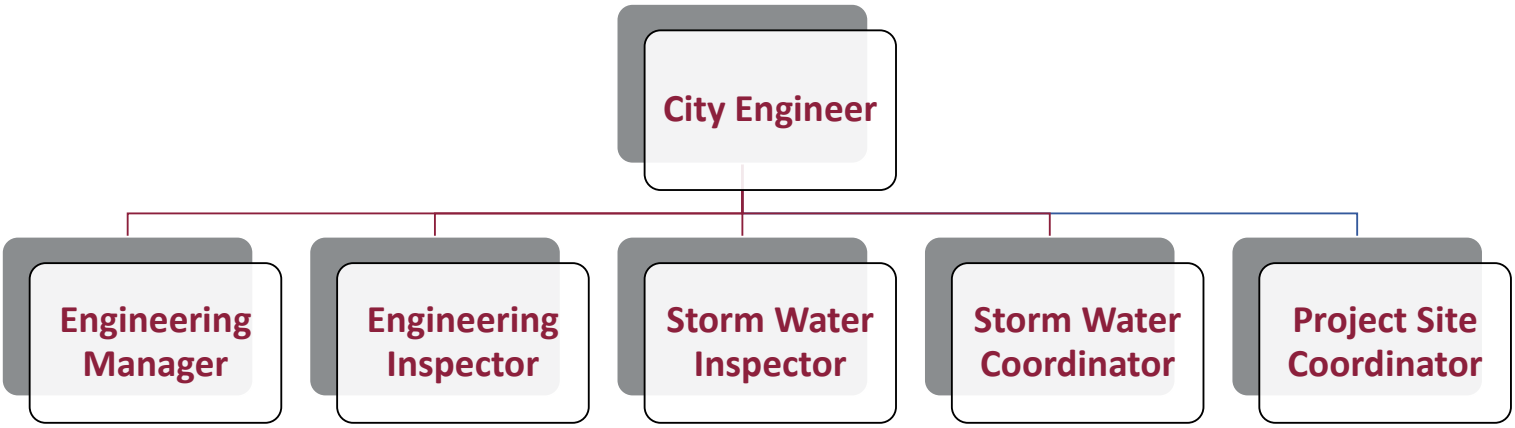
1. FY2027 COLA (3.5%), Merit (1%), and Targeted Mid-Point & Market Salary Adjustments; FY2027 Benefit Increases; Salary Allocation Updates
2. Splitting of IT operation and equipment charges, pausing equipment charges for FY2027

## Staffing

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

| Position | FY2024 | FY2025 | FY2026 | Approved FY2027 |
|---|---|---|---|---|
| City Planner | 1.00 | 1.00 | 1.00 | 1.00 |
| Senior Planner | 1.00 | 1.00 | 1.00 | 1.00 |
| Planner I/II | 1.00 | 1.00 | 1.00 | 1.00 |
| **TOTAL PLANNING AND ZONING** | **3.00** | **3.00** | **3.00** | **3.00** |

# Community Development - Engineering




## Department Description

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

## Budget

| Engineering | Actual FY2024 | Actual FY2025 | Amended FY2026 | Approved FY2027 | Difference | Percent Change |
|---|---|---|---|---|---|---|
| **Personnel** | | | | | | |
| Salaries[1] | 91,521 | 111,906 | 90,914 | 75,122 | (15,792) | -17.4% |
| Benefits[1] | 25,321 | 29,664 | 31,469 | 25,492 | (5,977) | -19.0% |
| Uniform Allowance | 3,215 | 3,068 | 3,500 | 3,500 | - | 0.0% |
| **Total Personnel** | **120,057** | **144,638** | **125,883** | **104,114** | **(21,769)** | **-17.3%** |
| **Operating** | | | | | | |
| Subscriptions and Memberships | 729 | 212 | 600 | 600 | - | 0.0% |
| Education and Travel | 7,280 | 9,846 | 7,500 | 7,500 | - | 0.0% |
| IT Operations (Interfund)[2] | - | - | - | 1,999 | 1,999 | 0.0% |
| IT Equipment (Interfund)[2] | 6,150 | 8,410 | 14,849 | - | (14,849) | -100.0% |
| Vehicle Operating Costs (Interfund) | 12,576 | 13,248 | 14,262 | 18,997 | 4,735 | 33.2% |
| Communications and Telephone | 3,304 | 3,427 | 4,000 | 4,000 | - | 0.0% |
| Professional Services | 12,426 | 2,050 | 10,000 | 10,000 | - | 0.0% |
| Engineering Supplies | 1,026 | 4,118 | 1,000 | 1,000 | - | 0.0% |
| Miscellaneous Supplies | 170 | 262 | 500 | 500 | - | 0.0% |
| Miscellaneous Services | 121 | - | 500 | 500 | - | 0.0% |
| **Total Operating** | **43,782** | **41,573** | **53,211** | **45,096** | **(8,115)** | **-15.3%** |
| **Capital** | | | | | | |
| Fleet Vehicle Replacement (Interfund) | 15,711 | 12,257 | 10,853 | 10,443 | (410) | -3.8% |
| **TOTAL EXPENDITURES** | **$ 179,550** | **$ 198,468** | **$ 189,947** | **$ 159,653** | **$ (30,294)** | **-15.9%** |

**AT A GLANCE:**

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

# Community Development - Engineering

## Budget Footnotes

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

## Staffing

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

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

# Community Development - Building Inspections

## Department Description

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

**AT A GLANCE:**

**TOTAL BUDGET: $714,708 | FULL-TIME EQUIVALENT EMPLOYEES: 3.45**

# Community Development - Building Inspections

## Budget

| Building Inspection | Actual FY2024 | Actual FY2025 | Amended FY2026 | Approved FY2027 | Difference | Percent Change |
|---|---|---|---|---|---|---|
| **Personnel** | | | | | | |
| Salaries[1] | 160 | 109,230 | 292,334 | 315,585 | 23,251 | 8.0% |
| Overtime | - | 1,392 | 1,500 | 1,500 | - | 0.0% |
| Benefits[1] | (119) | 60,708 | 152,675 | 157,993 | 5,318 | 3.5% |
| **Total Personnel** | **41** | **171,330** | **446,509** | **475,078** | **28,569** | **6.4%** |
| **Operating** | | | | | | |
| Uniform allowance | - | 251 | 1,200 | 1,200 | - | 0.0% |
| Subscriptions and memberships[2] | - | 256 | 200 | 750 | 550 | 275.0% |
| Education & Travel[2] | - | FALSE | 5,000 | 10,000 | 5,000 | 100.0% |
| Repairs, Maintenance, and Supplies | - | 99 | 6,000 | 6,000 | - | 0.0% |
| IT Operations (Interfund)[3] | - | - | - | 8,511 | 8,511 | 0.0% |
| IT Equipment (Interfund)[3] | 180 | 7,380 | 2,694 | - | (2,694) | -100.0% |
| Vehicle Operating Costs (Interfund) | - | - | - | 3,736 | 3,736 | 0.0% |
| Communications and Telephone | - | 241 | 68 | 68 | - | 0.0% |
| Professional Services[2] | 161,519 | 217,760 | 250,000 | 200,000 | (50,000) | -20.0% |
| Miscellaneous Supplies | 38 | 564 | 500 | 500 | - | 0.0% |
| Miscellaneous Services | - | - | 500 | 500 | - | 0.0% |
| **Total Operating** | **161,737** | **226,551** | **266,162** | **231,265** | **(34,897)** | **-13.1%** |
| **Capital** | | | | | | |
| Fleet Vehicle Replacement (Interfund) | - | 29,000 | 29,000 | 8,365 | (20,635) | -71.2% |
| **TOTAL EXPENDITURES** | **$ 161,778** | **$ 426,881** | **$ 741,671** | **$ 714,708** | **$ (26,963)** | **-3.6%** |

## Budget Footnotes

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

## Staffing

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

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

# Debt Service Fund

# Debt Service Fund

## Fund Description

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

## Budget

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

**AT A GLANCE:**

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

# Special Revenue Funds

# Public Safety Fund

## Fund Description

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

## Budget

| Public Safety Service Fund | Actual FY2024 | Actual FY2025 | Amended FY2026 | Approved FY2027 | Difference | Percent Change |
|---|---|---|---|---|---|---|
| **Revenues:** | | | | | | |
| Property Tax[1] | - | - | 940,561 | 1,026,828 | 86,267 | 0.0% |
| State Homeless Initiative[3] | - | - | - | 3,174,596 | 3,174,596 | 0.0% |
| Interest Revenue[1] | - | - | - | 1,000 | 1,000 | 0.0% |
| Motor Vehicle in Lieu Of[1] | - | - | - | 130,000 | 130,000 | 0.0% |
| Transfer From General Fund | - | - | 13,748,575 | 10,748,122 | (3,000,453) | -21.8% |
| **TOTAL REVENUES** | **-** | **-** | **14,689,136** | **15,080,546** | **391,410** | 2.7% |
| **Expenditures:** | | | | | | |
| Information Technology Equipment (Interfund) | 1,488 | 2,113 | 1,837 | - | (1,837) | -100.0% |
| Professional Services[4] | 50,618 | - | 56,752 | 60,613 | 3,861 | 6.8% |
| Unified Police Department Contract[5] | 11,351,484 | 11,951,605 | 14,150,127 | 14,571,337 | 421,210 | 3.0% |
| Animal Control Contract[6] | 312,197 | 342,578 | 428,820 | 448,596 | 19,776 | 4.6% |
| Miscellaneous Supplies | - | 19,340 | 51,600 | - | (51,600) | -100.0% |
| Miscellaneous Services | 74,514 | - | - | - | - | 0.0% |
| **Total Operating** | **11,790,301** | **12,315,636** | **14,689,136** | **15,080,546** | **391,410** | **2.7%** |
| **TOTAL EXPENDITURES** | **$ 11,790,301** | **$ 12,315,636** | **$ 14,689,136** | **$ 15,080,546** | **$ 391,410** | **2.7%** |
| | | | | | | |
| **FUND BALANCE - CONTRIBUTION TO (USE OF)** | - | - | - | - | - | |

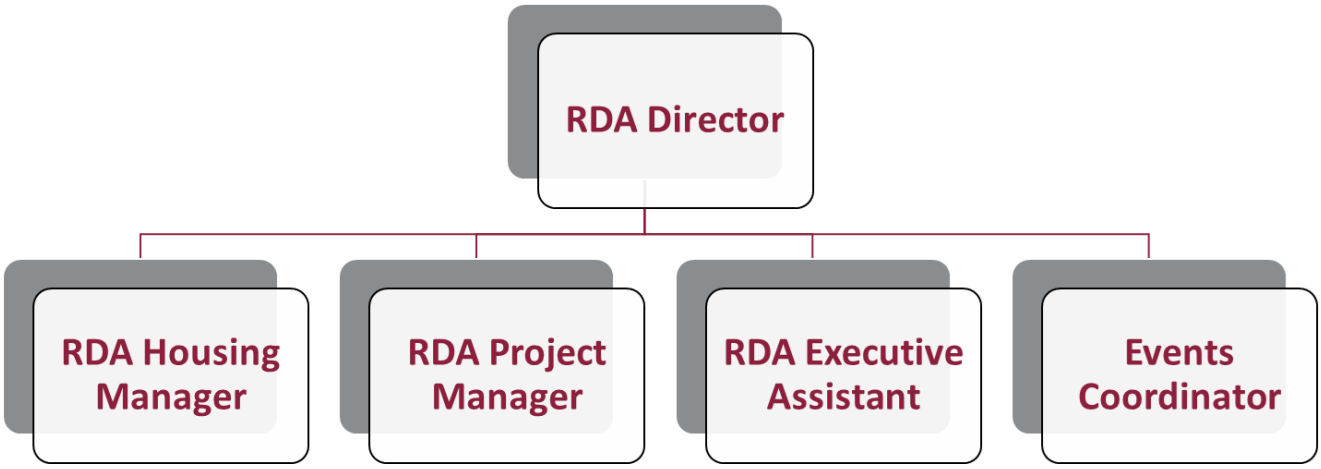
## Budget Footnotes

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

**AT A GLANCE:**

**TOTAL BUDGET: $15,080,546 | FULL-TIME EQUIVALENT EMPLOYEES: 0.00**

# Redevelopment Agency - Operations




## Department Description

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

## Budget

| Redevelopment Agency - Operations | Actual FY2024 | Actual FY2025 | Amended FY2026 | Approved FY2027 | Difference | Percent Change |
|---|---|---|---|---|---|---|
| **Revenues:** | | | | | | |
| Interest Earnings | 23,346 | 4,473 | 10,000 | 10,000 | - | 0.0% |
| Transfer from other RDA accts | 364,552 | 842,029 | 996,721 | 1,342,715 | 345,994 | 34.7% |
| **TOTAL REVENUES** | **$ 387,898** | **$ 846,502** | **$ 1,006,721** | **$ 1,352,715** | **$ 345,994** | **34.4%** |
| **Expenditures:** | | | | | | |
| **Personnel** | | | | | | |
| Salaries[1] | 292,062 | 331,562 | 377,792 | 641,208 | 263,416 | 69.7% |
| Overtime | 2,241 | 2,890 | 2,500 | 2,500 | - | 0.0% |
| Benefits[1] | 149,014 | 144,461 | 176,512 | 278,884 | 102,372 | 58.0% |
| **Total Personnel** | **443,317** | **478,913** | **556,804** | **922,592** | **365,788** | **65.7%** |
| **Operating** | | | | | | |
| Subscriptions and Memberships | 4,887 | 2,727 | 6,000 | 6,000 | - | 0.0% |
| Education and Travel | 1,898 | 4,430 | 15,000 | 15,000 | - | 0.0% |
| Equipment, Supplies, and Maintenance | 786 | 1,874 | 4,500 | 4,500 | - | 0.0% |
| IT Operations (Interfund)[2] | - | - | - | 16,954 | 16,954 | 0.0% |
| IT Equipment (Interfund)[2] | 6,088 | 10,325 | 15,244 | - | (15,244) | -100.0% |
| Communications and Telephone | 2,129 | 2,010 | 1,500 | 1,500 | - | 0.0% |
| Professional Services | 75,868 | 41,804 | 60,000 | 60,000 | - | 0.0% |
| Administrative Fee (Interfund) | 292,787 | 319,523 | 347,673 | 326,169 | (21,504) | -6.2% |
| **Total Operating** | **384,443** | **382,693** | **449,917** | **430,123** | **(19,794)** | **-4.4%** |
| **TOTAL EXPENDITURES** | **$ 827,760** | **$ 861,606** | **$ 1,006,721** | **$ 1,352,715** | **$ 345,994** | **34.4%** |
| **FUND BALANCE - CONTRIBUTION TO (USE OF)** | **$ (439,862)** | **$ (15,104)** | **$ -** | **$ -** | **$ -** | |

**AT A GLANCE:**

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

# Redevelopment Agency - Operations

## Budget Footnotes

1. FY2027 COLA (3.5%), Merit (1%), and Targeted Mid-Point & Market Salary Adjustments; FY2027 Benefit Increases; Salary Allocation Updates

2. Splitting of IT operation and equipment charges, pausing equipment charges for FY2027

## Staffing

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

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

# Redevelopment Agency - Bingham Junction

## Fund Description

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

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

## Budget

| Redevelopment Agency - Bingham Junction Project Area | Actual FY2024 | Actual FY2025 | Amended FY2026 | Approved FY2027 | Difference | Percent Change |
|---|---|---|---|---|---|---|
| **Revenues:** | | | | | | |
| Tax Increment Revenue | 607,273 | 630,415 | 562,495 | 562,495 | - | 0.0% |
| Contributions From Other Governments (Tax Increment) | 6,617,832 | 6,394,046 | 6,129,853 | 6,129,853 | - | 0.0% |
| Interest Earnings | 479,044 | 419,129 | 100,000 | 100,000 | - | 0.0% |
| Transfer from General Fund | 318,499 | - | - | - | - | 0.0% |
| **TOTAL REVENUES** | **$ 8,022,648** | **$ 7,443,590** | **$ 6,792,348** | **$ 6,792,348** | **$ -** | **0.0%** |
| **Expenditures:** | | | | | | |
| Professional Services | 1,000 | 1,500 | 60,000 | 80,000 | 20,000 | 33.3% |
| Developer reimbursement | 755,210 | 579,943 | 550,000 | 370,000 | (180,000) | -32.7% |
| Public Art - P/Y | - | 2,475 | - | - | - | 0.0% |
| City Hall Plaza Project | 496,869 | 2,482,305 | 186,497 | - | (186,497) | -100.0% |
| Public Improvements | 45,449 | 2,300 | 75,000 | - | (75,000) | -100.0% |
| Debt service principal | 2,207,000 | 2,307,000 | 2,409,000 | 2,499,000 | 90,000 | 3.7% |
| Interest on bonds | 1,275,772 | 1,176,173 | 1,309,223 | 1,183,119 | (126,104) | -9.6% |
| Transfer to Administration | 289,552 | 632,361 | 605,428 | 825,027 | 219,599 | 36.3% |
| Transfer to Citywide Housing | 991,212 | 1,404,891 | 1,338,470 | 2,338,470 | 1,000,000 | 74.7% |
| Transfer to Main St Proj | 275,000 | 1,200,000 | 1,600,000 | 218,216 | (1,381,784) | -86.4% |
| **TOTAL EXPENDITURES** | **$ 6,337,064** | **$ 9,788,948** | **$ 8,133,618** | **$ 7,513,832** | **$ (619,786)** | **-7.6%** |
| **FUND BALANCE - CONTRIBUTION TO (USE OF)** | **1,685,584** | **(2,345,358)** | **(1,341,270)** | **(721,484)** | **619,786** | |

**AT A GLANCE:**

**TOTAL BUDGET: $7,513,832 | FULL-TIME EQUIVALENT EMPLOYEES: 0.00**

# Redevelopment Agency - Jordan Bluffs

## Fund Description

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

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

## Budget

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

**AT A GLANCE:**

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

# Redevelopment Agency - Main Street

## Fund Description

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

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

## Budget

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

**AT A GLANCE:**

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

# Redevelopment Agency - City-Wide Housing

## Fund Description

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

## Budget

| Redevelopment Agency - City-Wide Housing | Actual FY2024 | Actual FY2025 | Amended FY2026 | Approved FY2027 | Difference | Percent Change |
|---|---|---|---|---|---|---|
| **Revenues:** | | | | | | |
| Interest revenue | 279,383 | 9,843 | 40,000 | 40,000 | - | 0.0% |
| Lease revenue - Applewood | 864 | - | 1,500 | 1,500 | - | 0.0% |
| Transfer from other RDA account | 1,248,812 | 2,132,351 | 1,989,342 | 2,780,863 | 791,521 | 39.8% |
| Grants Slco Affordable Housing | - | 20,729 | 100,000 | 100,000 | - | 0.0% |
| Loan revenue - Sunset Gardens | - | - | 1,000 | 1,000 | - | 0.0% |
| **TOTAL REVENUES** | **$ 1,529,059** | **$ 2,162,923** | **$ 2,131,842** | **$ 2,923,363** | **$ 791,521** | **37.1%** |
| **Expenditures:** | | | | | | |
| Salaries[1] | 48,611 | 45,533 | 135,105 | 140,356 | 5,251 | 3.9% |
| Benefits[1] | 18,226 | 17,664 | 48,067 | 48,018 | (49) | -0.1% |
| Equipment, Supplies, and Maint | - | 54 | 2,100 | 2,100 | - | 0.0% |
| IT Operations (Interfund)[2] | - | - | - | 2,986 | 2,986 | 0.0% |
| IT Equipment (Interfund)[2] | - | - | - | - | - | 0.0% |
| Communications/Telephone | 242 | 214 | 254 | 254 | - | 0.0% |
| Housing Programs Administrative Services | 5,435 | 18,213 | 35,000 | 35,000 | - | 0.0% |
| Affordable Housing Incentives | 2,078,147 | 6,469,595 | 2,000,000 | 2,000,000 | - | 0.0% |
| Housing Programs | 156,092 | 10,000 | 285,000 | 285,000 | - | 0.0% |
| Recreation Amenity Program | - | - | 100,000 | 100,000 | - | 0.0% |
| Homeownership/Landlord Education | - | - | 1,000 | 1,000 | - | 0.0% |
| Home Repair Loan Program | 227 | 171,848 | 260,000 | 260,000 | - | 0.0% |
| **TOTAL EXPENDITURES** | **$ 2,306,980** | **$ 6,733,121** | **$ 2,866,526** | **$ 2,874,714** | **$ 8,188** | **0.3%** |
| **FUND BALANCE - CONTRIBUTION TO (USE OF)** | **(777,921)** | **(4,570,198)** | **(734,684)** | **48,649** | **783,333** | |

**AT A GLANCE:**

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

# Redevelopment Agency - City-Wide Housing

## Budget Footnotes

1. FY2027 COLA (3.5%), Merit (1%), and Targeted Mid-Point & Market Salary Adjustments; FY2027 Benefit Increases; Salary Allocation Updates

2. Splitting of IT operation and equipment charges, pausing equipment charges for FY2027

## Staffing

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

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

# Municipal Building Authority

## Fund Description

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

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

## Budget

| Municipal Building Authority | Actual FY2024 | Actual FY2025 | Amended FY2026 | Approved FY2027 | Difference | Percent Change |
|---|---|---|---|---|---|---|
| **Revenues:** | | | | | | |
| Lease Revenue - Boys and Girls Club | 70,308 | 72,308 | 70,308 | 70,308 | - | 0.0% |
| Lease Revenue - Streetlighting Fund[1] | 211,000 | - | - | - | - | 0.0% |
| Lease Revenue - Midvale City[1] | 352,724 | 279,008 | 282,445 | 280,686 | (1,759) | -0.6% |
| Lease Revenue - Head Start | 24,000 | 22,000 | 24,000 | 24,000 | - | 0.0% |
| Interest revenue - Bond Proceeds | 1,145 | 516 | - | - | | |
| Interest Earnings | 39,801 | 30,593 | 18,000 | 18,000 | - | 0.0% |
| **TOTAL REVENUES** | **$ 698,978** | **$ 404,425** | **$ 394,753** | **$ 392,994** | **$ (1,759)** | **-0.4%** |
| **Expenditures:** | | | | | | |
| **Operating** | | | | | | |
| Professional Services | 3,260 | 2,518 | 3,100 | 3,100 | - | 0.0% |
| **Debt Service** | | | | | | |
| Debt Service - Principal[1] | 520,000 | 245,000 | 255,000 | 260,000 | 5,000 | 2.0% |
| Debt Service - Interest[1] | 152,931 | 143,216 | 136,653 | 129,894 | (6,759) | -4.9% |
| **Total Debt Service** | **672,931** | **388,216** | **391,653** | **389,894** | **(1,759)** | **-0.4%** |
| **TOTAL EXPENDITURES** | **$ 676,191** | **$ 390,734** | **$ 394,753** | **$ 392,994** | **$ (1,759)** | **-0.4%** |
| **FUND BALANCE - CONTRIBUTION TO (USE OF)** | **22,787** | **13,691** | **-** | **-** | | |

## Budget Footnotes

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

**AT A GLANCE:**

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

# Capital Projects Fund

# Capital Projects Fund

## Fund Description

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

## Budget

| Capital Projects Fund | Actual FY2024 | Actual FY2025 | Amended FY2026 | Approved FY2027 | Difference | Percent Change |
|---|---|---|---|---|---|---|
| **Revenues:** | | | | | | |
| Sales tax | 1,040,375 | 1,045,380 | 1,019,700 | 1,045,700 | 26,000 | 2.5% |
| CDBG Grant | 105,000 | 7,434 | - | - | - | 0.0% |
| TRCC Grant | - | - | 220,000 | - | (220,000) | -100.0% |
| Interest Earnings | 331,559 | 419,136 | 100,000 | 100,000 | - | 0.0% |
| Proceeds from borrowings | - | - | 24,500,000 | - | (24,500,000) | -100.0% |
| Transfer from GF | 1,281,501 | 3,700,000 | 4,000,000 | - | (4,000,000) | -100.0% |
| Transfer from GF - B&C Road | 696,808 | - | - | - | - | 0.0% |
| Contribution - Highway Funds | 500,000 | 500,000 | 500,000 | 500,000 | - | 0.0% |
| **TOTAL REVENUES** | **$ 3,955,243** | **$ 5,671,950** | **$ 30,339,700** | **$ 1,645,700** | **$ (28,694,000)** | **-94.6%** |
| **Expenditures:** | | | | | | |
| Sidewalk/Curb/Gutter replace | 215,190 | 299,407 | 215,000 | 241,000 | 26,000 | 12.1% |
| General Plan Update | - | - | 150,000 | - | (150,000) | -100.0% |
| Facility Maintenance | 40,842 | 96,373 | 112,500 | 42,000 | (70,500) | -62.7% |
| Public Works Building Renovation | 7,447 | 1,889,458 | 21,000,000 | - | (21,000,000) | -100.0% |
| Midval City Park Improvements[1] | - | - | - | 400,000 | 400,000 | 0.0% |
| Parks Master Plan/Impact Fee Study | - | 40,000 | 20,000 | - | (20,000) | -100.0% |
| Main Street Utility Upgrades | 77,706 | 55,358 | - | - | - | 0.0% |
| Property Acquisition | - | 4,870,551 | - | - | - | 0.0% |
| 7200 S. Gateway Project | 53,000 | 1,719 | 110,000 | - | (110,000) | -100.0% |
| UDOT Canal Trails Grant Match | - | 33,868 | 290,000 | - | (290,000) | -100.0% |
| Fort Union Corridor Study | 108,000 | 7,000 | - | - | - | 0.0% |
| Porter Rockwell Trail Study | - | 10,000 | 65,000 | - | (65,000) | -100.0% |
| Rail Underpass Improvements | - | 128,248 | - | - | - | 0.0% |
| Midvale Mural Program | - | - | 63,000 | - | (63,000) | -100.0% |
| Recreation Center | 58,030 | 120 | - | - | - | 0.0% |
| Pavement Management | 1,454,104 | 668,190 | 804,700 | 804,700 | - | 0.0% |
| HB244 Transportation Projects - Center Street | 6,982 | 6,500 | 8,945,000 | - | (8,945,000) | -100.0% |
| **TOTAL EXPENDITURES** | **$ 2,021,301** | **$ 8,106,792** | **$ 31,775,200** | **$ 1,487,700** | **$ (30,287,500)** | **-95.3%** |
| **FUND BALANCE - CONTRIBUTION TO (USE OF)** | **1,933,942** | **(2,434,842)** | **(1,435,500)** | **158,000** | **1,593,500** | |

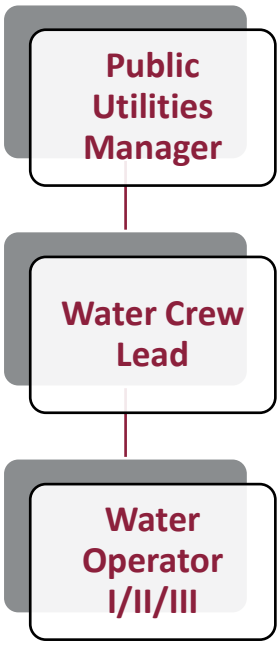
## Budget Footnotes

1. New Park Restrooms

**AT A GLANCE:**

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

# Enterprise Funds




## Division Description

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

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

**AT A GLANCE:**

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

## Budget

| Water Utility Fund | Actual FY2024 | Actual FY2025 | Amended FY2026 | Approved FY2027 | Difference | Percent Change |
|---|---|---|---|---|---|---|
| **Revenues:** | | | | | | |
| Water User Charges | 3,094,503 | 3,281,710 | 3,692,006 | 3,692,006 | - | 0.0% |
| Water user charges - Consumption | 3,456,586 | 4,102,822 | 4,278,559 | 4,278,559 | - | 0.0% |
| Water User Charges-City Owned | 40,408 | 82,290 | 77,000 | 77,000 | - | 0.0% |
| Water Connection Fees | 129,347 | 208,405 | 100,000 | 100,000 | - | 0.0% |
| Water Reconnection Fees | 4,050 | 4,780 | 5,000 | 5,000 | - | 0.0% |
| Service Charges | 50,923 | 62,588 | 56,826 | 56,826 | - | 0.0% |
| Impact Fees | - | - | - | - | - | 0.0% |
| Hydrant Rental | (628) | 18,275 | 10,000 | 10,000 | - | 0.0% |
| Miscellaneous | 30 | 100,050 | - | - | - | 0.0% |
| Interest Revenue | 587,428 | 632,546 | 300,000 | 300,000 | - | 0.0% |
| Bond Premium Amortization | 50,519 | 53,948 | - | - | | 0.0% |
| **TOTAL REVENUES** | **$ 7,413,166** | **$ 8,547,414** | **$ 8,519,391** | **$ 8,519,391** | **$ -** | **0.0%** |
| **Expenditures:** | | | | | | |
| **Personnel** | | | | | | |
| Salaries[1] | 730,740 | 809,368 | 804,494 | 922,034 | 117,540 | 14.6% |
| Overtime[2] | 21,552 | 26,134 | 10,753 | 25,000 | 14,247 | 132.5% |
| Benefits[1] | 387,317 | 415,872 | 473,563 | 482,309 | 8,746 | 1.8% |
| Uniform Allowance | 6,171 | 6,491 | 7,050 | 7,050 | - | 0.0% |
| **Total Personnel** | **1,145,780** | **1,257,865** | **1,295,860** | **1,436,393** | **140,533** | **10.8%** |
| **Operating** | | | | | | |
| Subscriptions and Memberships | 1,955 | 2,058 | 2,500 | 2,500 | - | 0.0% |
| Education and Travel | 6,254 | 8,546 | 16,000 | 12,000 | (4,000) | -25.0% |
| Postage | 20,632 | 22,453 | 20,400 | 20,400 | - | 0.0% |
| Bank Charges | 50,739 | 80,365 | 82,000 | 82,000 | - | 0.0% |
| Equipment/Building - Repairs, Maintenance, and Supplies[2] | 64,655 | 79,379 | 78,800 | 90,000 | 11,200 | 14.2% |
| Medical and Safety Supplies | 1,968 | 2,796 | 3,000 | 2,000 | (1,000) | -33.3% |
| IT Operations (Interfund)[3] | - | - | - | 29,761 | 29,761 | 0.0% |
| IT Equipment (Interfund)[3] | 13,166 | 20,990 | 23,271 | - | (23,271) | -100.0% |
| Vehicle Operating Costs (Interfund) | 106,896 | 112,610 | 121,228 | 150,995 | 29,767 | 24.6% |
| Lease of Public Works Space (Interfund) | 14,000 | 14,000 | 14,000 | 14,000 | - | 0.0% |
| Electricity | 200,129 | 217,761 | 266,000 | 266,000 | - | 0.0% |
| Communications and Telephone | 7,217 | 7,961 | 6,558 | 6,558 | - | 0.0% |
| Professional Services[4] | 20,146 | 7,462 | 67,600 | 120,000 | 52,400 | 77.5% |
| Administrative Charge (Interfund) | 696,926 | 675,879 | 678,783 | 650,197 | (28,586) | -4.2% |
| Water Sampling | 25,606 | 28,333 | 30,700 | 30,700 | - | -100.0% |
| Backflow Testing | - | - | 1,300 | - | (1,300) | 0.0% |
| Well Equipment and Maintenance | 11,122 | 21,293 | 31,000 | 31,000 | - | 0.0% |
| Fluoridation System Maintenance | 14,392 | 30,069 | 7,000 | - | (7,000) | -100.0% |
| System Maintenance, Repair, and Supplies[2] | 103,696 | 129,286 | 100,000 | 140,000 | 40,000 | 40.0% |
| Wholesale Water[5] | 1,611,716 | 1,879,931 | 1,900,000 | 2,104,500 | 204,500 | 10.8% |
| SCADA Maintenance[2] | 3,386 | 4,195 | 6,000 | 8,000 | 2,000 | 33.3% |
| Generator Maintenance[2] | 4,300 | 1,717 | 2,300 | 3,300 | 1,000 | 43.5% |
| Miscellaneous Services | 2,594 | 849 | 7,500 | 7,500 | - | 0.0% |
| Bad Debt Expense | 2,736 | 2,378 | 600 | 600 | - | 0.0% |
| Jordan Valley Water Conservancy District Storage | 25,000 | 25,000 | 25,000 | 25,000 | - | 0.0% |
| JVWCD Capital Projects | - | 289,149 | - | - | - | 0.0% |
| **Total Operating** | **3,009,231** | **3,664,460** | **3,491,540** | **3,797,011** | **305,471** | **8.7%** |

## Budget Continued

| Water Utility Fund Continued | Actual FY2024 | Actual FY2025 | Amended FY2026 | Approved FY2027 | Difference | Percent Change |
|---|---|---|---|---|---|---|
| **Capital Projects** | | | | | | |
| Fleet Vehicle Replacement (Interfund) | 202,141 | 225,732 | 228,789 | 99,199 | (129,590) | -56.6% |
| Meters and Related Supplies | 88,599 | 202,513 | 85,000 | 85,000 | - | 0.0% |
| 700 W Vault | 2,238,619 | - | - | - | - | 0.0% |
| Water Master Plan Projects | 17,957 | 72,567 | 5,186,836 | - | (5,186,836) | -100.0% |
| Other Capital Projects | 184,872 | 299,208 | 1,000,000 | 1,000,000 | - | 0.0% |
| **Total Capital Projects** | **2,732,188** | **800,020** | **6,500,625** | **1,184,199** | **(5,316,426)** | **-81.8%** |
| **Debt Service** | | | | | | |
| Bond Issuance Costs | 152,154 | - | 157,705 | - | (157,705) | -100.0% |
| Debt Service - Principal[6] | - | - | 1,294,450 | 1,334,313 | 39,863 | 3.1% |
| Debt Service - Interest[6] | 616,505 | 679,366 | 658,103 | 622,183 | (35,920) | -5.5% |
| **Total Debt Service** | **768,659** | **679,366** | **2,110,258** | **1,956,496** | (153,762) | **-7.3%** |
| **TOTAL EXPENDITURES** | **$ 7,655,858** | **$ 6,401,711** | **$ 13,398,283** | **$ 8,374,099** | **$ (5,024,184)** | **-37.5%** |
| | | | | | | |
| **FUND BALANCE - CONTRIBUTION TO (USE OF)** | **(242,692)** | **2,145,703** | **(4,878,892)** | **145,292** | **5,024,184** | |

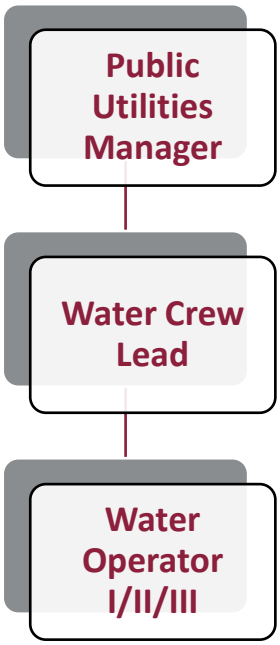
## Budget Footnotes

1. FY2027 COLA (3.5%), Merit (1%), and Targeted Mid-Point & Market Salary Adjustments; FY2027 Benefit Increases; Salary Allocation Updates
2. Operational cost increases due to aging infrastructure
3. Splitting of IT operation and equipment charges, pausing equipment charges for FY2027
4. Water Master Plan update
5. 11.5% Contractual increase from Jordan Valley Water Conservancy District
6. Changes to annual debt service payments

## Staffing

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

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




## Division Description

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

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

**AT A GLANCE:**

**TOTAL BUDGET: $4,110,115 | FULL-TIME EQUIVALENT EMPLOYEES: 7.10**

## Budget

| Sewer Utility Fund | Actual FY2024 | Actual FY2025 | Amended FY2026 | Approved FY2027 | Difference | Percent Change |
|---|---|---|---|---|---|---|
| **Revenues:** | | | | | | |
| Sewer User Charges | 2,718,722 | 2,958,221 | 3,146,794 | 3,146,794 | - | 0.0% |
| Sewer User Charges-City Owned | 4,651 | 4,887 | 4,500 | 4,500 | - | 0.0% |
| Sewer User Charges - Consumption | 961,084 | 1,174,091 | 1,087,972 | 1,087,972 | - | 0.0% |
| Sewer Connection Fees | 20,600 | 84,900 | 32,000 | 32,000 | - | 0.0% |
| Service Charges and Late Fees | 23,294 | 28,243 | 19,990 | 19,990 | - | 0.0% |
| Interest Revenue | 122,871 | 155,954 | 60,000 | 60,000 | - | 0.0% |
| Bond Premium Amortization | 13,652 | 14,410 | - | - | - | 0.0% |
| **TOTAL REVENUES** | **$ 3,864,874** | **$ 4,420,706** | **$ 4,351,256** | **$ 4,351,256** | **$ -** | **0.0%** |
| **Expenditures:** | | | | | | |
| **Personnel** | | | | | | |
| Salaries[1] | 488,612 | 549,859 | 522,254 | 610,744 | 88,490 | 16.9% |
| Overtime | 12,025 | 14,946 | 15,000 | 15,000 | - | 0.0% |
| Benefits[1] | 271,218 | 293,223 | 305,900 | 336,661 | 30,761 | 10.1% |
| Uniform Allowance | 2,567 | 2,247 | 2,450 | 2,450 | - | 0.0% |
| **Total Personnel** | **774,422** | **860,275** | **845,604** | **964,855** | **119,251** | **14.1%** |
| **Operating** | | | | | | |
| Subscriptions and Memberships | 211 | - | 515 | 250 | (265) | -51.5% |
| Education and Travel | 5,128 | 3,079 | 7,000 | 5,000 | (2,000) | -28.6% |
| Postage | 8,932 | 9,291 | 8,400 | 8,400 | - | 0.0% |
| Bank and card processing fees | 28,219 | 34,370 | 35,000 | 35,000 | - | 0.0% |
| Maintenance, Repairs, and Supplies | 17,820 | 20,361 | 18,600 | 18,600 | - | 0.0% |
| Maintenance and Supplies - Lift Stations | 19,044 | 16,987 | 30,500 | 30,500 | - | 0.0% |
| Medical and Safety Supplies | 699 | 815 | 1,000 | 1,000 | - | 0.0% |
| IT Operations (Interfund)[2] | - | - | - | 17,743 | 17,743 | 0.0% |
| IT Equipment (Interfund)[2] | 6,125 | 10,978 | 12,226 | - | (12,226) | -100.0% |
| Vehicle Operating Costs (Interfund) | 110,040 | 115,922 | 124,794 | 111,175 | (13,619) | -10.9% |
| Lease of Public Works Space (Interfund) | 42,000 | 42,000 | 42,000 | 42,000 | - | 0.0% |
| Electricity[3] | 13,129 | 44,156 | 52,200 | 60,000 | 7,800 | 14.9% |
| City-Owned Utilities | 987 | 1,351 | 1,296 | 1,296 | - | 0.0% |
| Communications and Telephone | 3,606 | 4,246 | 2,219 | 2,219 | - | 0.0% |
| Professional Services | 71,731 | 4,239 | 25,000 | 10,000 | (15,000) | -60.0% |
| Administrative Charge (Interfund) | 400,361 | 420,865 | 424,222 | 414,778 | (9,444) | -2.2% |
| Sewer Operations (South Valley Water Reclamation Facility)[4] | 1,497,252 | 1,530,569 | 1,583,055 | 1,638,754 | 55,699 | 3.5% |
| Generator Maintenance[3] | - | 687 | 2,500 | 5,500 | 3,000 | 120.0% |
| Infrastructure Maintenance[3] | - | - | - | 5,000 | 5,000 | 0.0% |
| Bad Debt Expense | 3,169 | 136 | 100 | 100 | - | 0.0% |
| SCADA System[3] | 5,288 | 105 | 5,000 | 8,000 | 3,000 | 60.0% |
| **Total Operating** | **2,233,741** | **2,260,157** | **2,375,627** | **2,415,315** | **39,688** | 1.7% |

## Budget Continued

| Sewer Utility Fund Continued | Actual FY2024 | Actual FY2025 | Amended FY2026 | Approved FY2027 | Difference | Percent Change |
|---|---|---|---|---|---|---|
| **Capital Projects** | | | | | | |
| Fleet Vehicle Replacement (Interfund) | 142,517 | 118,429 | 88,804 | 84,591 | (4,213) | -4.7% |
| Trash Pump | 2,760 | - | - | - | - | 0.0% |
| Depreciation | 137,436 | 137,436 | - | - | - | 0.0% |
| Sewer Line Replacement | - | - | 116,986 | 116,986 | - | 0.0% |
| Manhole Replacement | 9,078 | - | 58,493 | 58,493 | - | 0.0% |
| Sewer Master Plan Projects | - | 83,747 | 2,953,434 | - | (2,953,434) | -100.0% |
| **Total Capital Projects** | **291,791** | **339,612** | **3,217,717** | **260,070** | **(2,957,647)** | **-91.9%** |
| **Debt Service** | | | | | | |
| Bond Issuance Costs | 33,400 | - | 52,567 | - | (52,567) | -100.0% |
| Debt Service - Principal[5] | - | - | 279,550 | 289,688 | 10,138 | 3.6% |
| Debt Service - Interest[5] | 186,537 | 196,325 | 190,568 | 180,187 | (10,381) | -5.4% |
| **Total Debt Service** | **219,937** | **196,325** | **522,685** | **469,875** | **(52,810)** | **-10.1%** |
| **TOTAL EXPENDITURES** | **$ 3,519,891** | **$ 3,656,369** | **$ 6,961,633** | **$ 4,110,115** | **$ (2,851,518)** | **-41.0%** |
| | | | | | | |
| **FUND BALANCE - CONTRIBUTION TO (USE OF)** | **344,983** | **764,337** | **(2,610,377)** | **241,141** | **2,851,518** | |

## Budget Footnotes

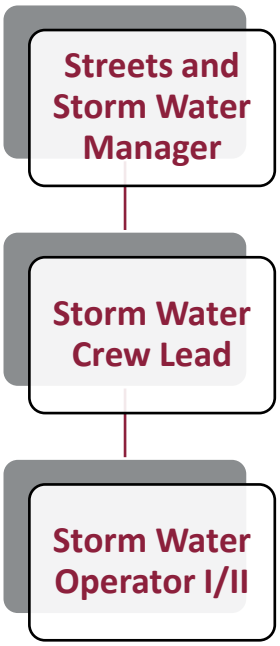
1. FY2027 COLA (3.5%), Merit (1%), and Targeted Mid-Point & Market Salary Adjustments; FY2027 Benefit Increases; Salary Allocation Updates
2. Splitting of IT operation and equipment charges, pausing equipment charges for FY2027
3. City taking ownership of developer built Vac Station in Jordan Bluffs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

## Staffing

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

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

# Public Works - Storm Water




## Division Description

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

**AT A GLANCE:**

**TOTAL BUDGET: $2,529,126 | FULL-TIME EQUIVALENT EMPLOYEES: 6.95**

## Budget

| Storm Water Utility Fund | Actual FY2024 | Actual FY2025 | Amended FY2026 | Approved FY2027 | Difference | Percent Change |
|---|---|---|---|---|---|---|
| **Revenues:** | | | | | | |
| Storm Water User Charges | 2,082,051 | 2,174,227 | 2,175,144 | 2,175,144 | - | 0.0% |
| User Fees-City Owned Properties | 15,139 | 14,211 | 15,346 | 15,346 | - | 0.0% |
| Service fees/late charges | 11,659 | 10,900 | 10,000 | 10,000 | - | 0.0% |
| Building Lease Revenue (Interfund) | 84,000 | 84,000 | 84,000 | 84,000 | - | 0.0% |
| Interest Revenue | 69,809 | 61,952 | 40,000 | 40,000 | - | 0.0% |
| **TOTAL REVENUES** | **$ 2,262,658** | **$ 2,345,290** | **$ 2,324,490** | **$ 2,324,490** | **$ -** | **0.0%** |
| **Expenditures:** | | | | | | |
| **Personnel** | | | | | | |
| Salaries[1] | 619,031 | 690,398 | 667,192 | 589,502 | (77,690) | -11.6% |
| Overtime | 17,585 | 12,549 | 13,000 | 13,000 | - | 0.0% |
| Benefits[1] | 342,929 | 347,011 | 354,755 | 304,983 | (49,772) | -14.0% |
| Uniform Allowance | 3,112 | 3,295 | 3,400 | 3,400 | - | 0.0% |
| **Total Personnel** | **982,657** | **1,053,253** | **1,038,347** | **910,885** | **(127,462)** | **-12.3%** |
| **Operating** | | | | | | |
| Subscriptions and Memberships | 575 | 244 | 700 | 500 | (200) | -28.6% |
| Education and Travel | 5,624 | 1,587 | 5,000 | 5,000 | - | 0.0% |
| Postage | 19,353 | 19,356 | 17,540 | 19,000 | 1,460 | 8.3% |
| Bank charges | 17,498 | 14,869 | 15,225 | 15,225 | - | 0.0% |
| Maintenance, Repairs, and Supplies | 34,406 | 19,458 | 35,600 | 35,600 | - | 0.0% |
| Medical and Safety Supplies | 605 | 680 | 600 | 600 | - | 0.0% |
| IT Operations (Interfund)[2] | - | - | - | 17,688 | 17,688 | 0.0% |
| IT Equipment (Interfund)[2] | 7,974 | 14,653 | 18,305 | - | (18,305) | -100.0% |
| Vehicle Operating Costs (Interfund) | 150,912 | 158,978 | 171,146 | 173,733 | 2,587 | 1.5% |
| Electricity | 2,480 | 2,931 | 3,000 | 3,000 | - | 0.0% |
| Communications and Telephone | 2,645 | 2,619 | 3,700 | 3,700 | - | 0.0% |
| Professional Services | 23,277 | 71,555 | 18,842 | 10,000 | (8,842) | -46.9% |
| Administrative Charge (Interfund) | 408,912 | 408,381 | 419,002 | 331,177 | (87,825) | -21.0% |
| UPDES | 13,564 | 10,828 | 45,600 | 20,000 | (25,600) | -56.1% |
| Bad Debt Expense | 2,369 | (730) | 100 | 100 | - | 0.0% |
| Miscellaneous Services | - | - | 500 | - | (500) | -100.0% |
| **Total Operating** | **690,194** | **725,409** | **754,860** | **635,323** | **(119,537)** | **-15.8%** |
| **Capital Projects** | | | | | | |
| Fleet Vehicle Replacement (Interfund)[3] | 234,384 | 93,282 | 113,243 | 469,292 | 356,049 | 314.4% |
| Other Capital Outlay[3] | - | - | - | 100,000 | 100,000 | 0.0% |
| **Total Capital Projects** | **234,384** | **93,282** | **113,243** | **569,292** | **356,049** | **402.7%** |
| **Debt Service** | | | | | | |
| Debt Service - Principal[4] | - | - | 390,000 | 397,000 | 7,000 | 1.8% |
| Debt Service - Interest[4] | 36,113 | 25,960 | 21,978 | 16,626 | (5,352) | -24.4% |
| **Total Debt Service** | **36,113** | **25,960** | **411,978** | **413,626** | **1,648** | 0.4% |
| **TOTAL EXPENDITURES** | **$ 1,943,348** | **$ 1,897,904** | **$ 2,318,428** | **$ 2,529,126** | **$ 110,698** | **9.1%** |
| **FUND BALANCE - CONTRIBUTION TO (USE OF)** | **319,310** | **447,386** | **6,062** | **(204,636)** | **(110,698)** | |

## Budget Footnotes

1. FY2027 COLA (3.5%), Merit (1%), and Targeted Mid-Point & Market Salary Adjustments; FY2027 Benefit Increases; Salary Allocation Updates
2. Splitting of IT operation and equipment charges, pausing equipment charges for FY2027
3. Storm Water Master Plan addtions - Addition of a camera truck vehicle and ongoing capital outlay
4. Changes to annual debt service payments

## Staffing

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

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

# Public Works - Sanitation

## Division Description

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

## Budget

| Sanitation Utility Fund | Actual FY2024 | Actual FY2025 | Amended FY2026 | Approved FY2027 | Difference | Percent Change |
|---|---|---|---|---|---|---|
| **Revenues:** | | | | | | |
| Charges for Services-First Can and Recycle | 1,234,464 | 1,294,242 | 1,316,136 | 1,316,136 | - | 0.0% |
| Pickup Fee-Second Can | 241,616 | 254,818 | 261,489 | 261,489 | - | 0.0% |
| Sanitation Dumpster Fees | 14,399 | 14,261 | 21,000 | 21,000 | - | 0.0% |
| Service Charges and Late Fees | 12,538 | 12,720 | 11,000 | 11,000 | - | 0.0% |
| Interest Revenue | 7,324 | 10,439 | 3,000 | 3,000 | - | 0.0% |
| Investment Gain/(Loss) | 279,779 | 218,926 | - | - | - | 0.0% |
| **TOTAL REVENUES** | **$ 1,790,120** | **$ 1,805,406** | **$ 1,612,625** | **$ 1,612,625** | **$ -** | **0.0%** |
| **Expenditures:** | | | | | | |
| **Personnel** | | | | | | |
| Salaries[1] | 14,088 | 14,601 | 16,618 | 38,397 | 21,779 | 131.1% |
| Benefits[1] | 6,130 | 6,212 | 8,267 | 19,012 | 10,745 | 130.0% |
| **Total Personnel** | **20,218** | **20,813** | **24,885** | **57,409** | **32,524** | **130.7%** |
| **Operating** | | | | | | |
| Postage | 11,608 | 11,613 | 11,300 | 11,300 | - | 0.0% |
| Bank charges | 11,361 | 10,681 | 11,000 | 11,000 | - | 0.0% |
| IT Operations (Interfund)[2] | - | - | - | 1,221 | 1,221 | 0.0% |
| IT Equipment (Interfund)[2] | - | - | 191 | - | (191) | -100.0% |
| Communications and Telephone | 41 | 41 | 40 | 40 | - | 0.0% |
| Administrative Charges | 103,959 | 109,398 | 116,121 | 115,470 | (651) | -0.6% |
| Landfill Fees[3] | 263,768 | 296,449 | 449,000 | 360,000 | (89,000) | -19.8% |
| Waste Disposal Fees[3] | 667,658 | 721,488 | 616,700 | 660,000 | 43,300 | 7.0% |
| Bulky Waste Disposal Fees | 58,522 | 60,752 | 70,259 | 70,259 | - | 0.0% |
| Recycling Disposal Fees[3] | 271,116 | 256,362 | 290,812 | 297,000 | 6,188 | 2.1% |
| Recycling Tipping Fees | 18,346 | 13,780 | 22,000 | 22,000 | - | 0.0% |
| Bad Debt Expense | 2,240 | (2,265) | 200 | 200 | - | 0.0% |
| **Total Operating** | **1,408,619** | **1,478,299** | **1,587,623** | **1,548,490** | **(39,133)** | **-2.5%** |
| **TOTAL EXPENDITURES** | **$ 1,428,837** | **$ 1,499,112** | **$ 1,612,508** | **$ 1,605,899** | **$ (6,609)** | **-0.4%** |
| **FUND BALANCE - CONTRIBUTION TO (USE OF)** | **361,283** | **306,294** | **117** | **6,726** | **6,609** | |

**AT A GLANCE:**

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

## Budget Footnotes

1. FY2027 COLA (3.5%), Merit (1%), and Targeted Mid-Point & Market Salary Adjustments; FY2027 Benefit Increases; Salary Allocation Updates
2. Splitting of IT operation and equipment charges, pausing equipment charges for FY2027
3. Changes due to Trans-Jordan Landfill becoming operational in FY2026

## Staffing

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

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

# Public Works - Street Lighting

## Division Description

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

## Budget

| Street Lighting Utility Fund | Actual FY2024 | Actual FY2025 | Amended FY2026 | Approved FY2027 | Difference | Percent Change |
|---|---|---|---|---|---|---|
| **Revenues:** | | | | | | |
| Street Lighting User Charges | 402,898 | 405,474 | 413,875 | 413,875 | - | 0.0% |
| User Fees - City Owned Properties | 3,463 | 2,969 | 3,888 | 3,888 | - | 0.0% |
| Service Charges and Late Fees | 2,778 | 2,946 | 2,500 | 2,500 | - | 0.0% |
| Interest Revenue | 8,357 | 17,296 | 4,000 | 14,000 | 10,000 | 250.0% |
| **TOTAL REVENUES** | **$ 417,496** | **$ 428,685** | **$ 424,263** | **$ 434,263** | **$ 10,000** | **2.4%** |
| **Expenditures:** | | | | | | |
| **Personnel** | | | | | | |
| Salaries[1] | 10,490 | 10,944 | 12,549 | 44,442 | 31,893 | 254.1% |
| Benefits[1] | 4,775 | 4,874 | 6,986 | 20,322 | 13,336 | 190.9% |
| Pension Expense | (428) | 482 | - | - | - | 0.0% |
| **Total Personnel** | **14,837** | **16,300** | **19,535** | **64,764** | **45,229** | **231.5%** |
| **Operating** | | | | | | |
| Postage | 14,143 | 14,710 | 13,900 | 13,900 | - | 0.0% |
| Bank Charges | 3,395 | 2,841 | 3,400 | 3,400 | - | 0.0% |
| Equipment, Supplies, and Maintenance[2] | 89,403 | 98,411 | 121,200 | 180,000 | 58,800 | 48.5% |
| IT Operations (Interfund)[3] | - | - | - | 1,221 | 1,221 | 0.0% |
| IT Equipment (Interfund)[3] | - | - | 176 | - | (176) | -100.0% |
| Electricity | 33,033 | 39,894 | 40,000 | 40,000 | - | 0.0% |
| Communications/Telephone | 41 | 41 | 40 | 40 | - | 0.0% |
| Administrative Charge (Interfund) | 33,196 | 31,960 | 38,621 | 43,727 | 5,106 | 13.2% |
| Professional Services | - | - | 150,000 | - | (150,000) | -100.0% |
| Bad Debt Expense | 726 | 32 | 1,000 | 1,000 | - | 0.0% |
| **Total Operating** | **173,937** | **187,889** | **368,337** | **283,288** | **(85,049)** | **-23.1%** |
| **Debt Service** | | | | | | |
| Lease Payment to MBA (Interfund)[4] | 211,000 | - | - | - | - | 0.0% |
| **TOTAL EXPENDITURES** | **$ 399,774** | **$ 204,189** | **$ 387,872** | **$ 348,052** | **$ (39,820)** | **-10.3%** |
| **FUND BALANCE - CONTRIBUTION TO (USE OF)** | **17,722** | **224,496** | **36,391** | **86,211** | **49,820** | |

**AT A GLANCE:**

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

## Budget Continued

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

## Staffing

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

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

# Telecommunications

## Division Description

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

## Budget

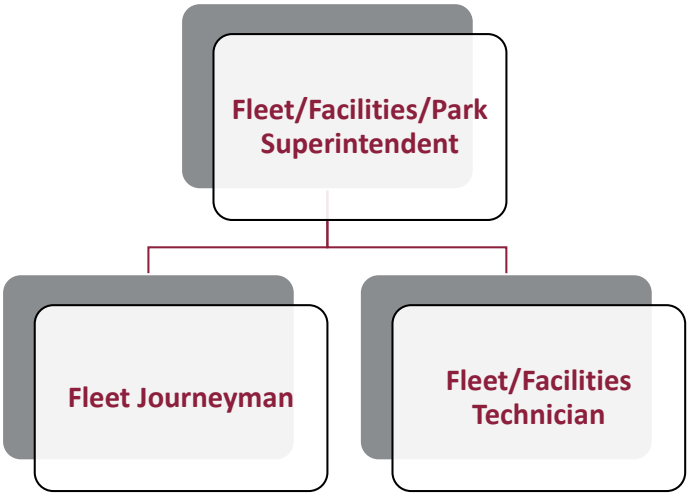
| Telecommunications Fund | Actual FY2024 | Actual FY2025 | Amended FY2026 | Approved FY2027 | Difference | Percent Change |
|---|---|---|---|---|---|---|
| **Revenues:** | | | | | | |
| Interest revenue | 9,136 | 5,357 | 10,000 | 10,000 | - | 0.0% |
| Miscellaneous | 266,187 | 285,584 | 305,308 | 325,556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

**AT A GLANCE:**

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

# Internal Service Funds

# Internal Service Fund - Fleet




## Fund Description

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

**AT A GLANCE:**

**TOTAL BUDGET: $2,158,926 | FULL-TIME EQUIVALENT EMPLOYEES: 2.25**

# Internal Service Fund - Fleet

## Budget

| Fleet Internal Service Fund | Actual FY2024 | Actual FY2025 | Amended FY2026 | Approved FY2027 | Difference | Percent Change |
|---|---|---|---|---|---|---|
| **Revenues:** | | | | | | |
| General Fund Charges for Services - Operations | 242,088 | 255,027 | 274,545 | 140,404 | (134,141) | -48.9% |
| Water Utility Fund Charges for Services - Operations | 106,896 | 112,610 | 121,228 | 150,995 | 29,767 | 24.6% |
| Sewer Utility Fund Charges for Service - Operations | 110,040 | 115,922 | 124,794 | 138,413 | 13,619 | 10.9% |
| Storm Drain Utility Fund Charges for Service - Operations | 150,912 | 158,978 | 171,146 | 173,733 | 2,587 | 1.5% |
| General Fund Charges for Service - Capital | 218,978 | 236,211 | 199,281 | 167,525 | (31,756) | -15.9% |
| Water Utility Fund Charges for Services - Capital | 202,141 | 225,732 | 228,789 | 99,199 | (129,590) | -56.6% |
| Sewer Utility Fund Charges for Services - Capital | 142,517 | 118,429 | 88,804 | 84,591 | (4,213) | -4.7% |
| Storm Drain Utility Fund Charges for Services - Capital | 234,384 | 93,282 | 113,243 | 469,292 | 356,049 | 314.4% |
| Proceeds From Insurance | 2,462 | 4,781 | - | - | - | 0.0% |
| Interest Earnings | 173,582 | 195,696 | 4,800 | 4,800 | - | 0.0% |
| Sales of Fixed Assets | 169,149 | 196,297 | 336,178 | 483,525 | 147,347 | 43.8% |
| **TOTAL REVENUES** | **$ 1,753,149** | **$ 1,712,965** | **$ 1,662,808** | **$ 1,912,477** | **$ 249,669** | **15.0%** |
| **Expenditures:** | | | | | | |
| **Personnel** | | | | | | |
| Salaries[1] | 142,461 | 161,139 | 146,633 | 181,535 | 34,902 | 23.8% |
| Overtime | 1,361 | 2,232 | 3,500 | 2,500 | (1,000) | -28.6% |
| Benefits[1] | 58,851 | 65,833 | 70,444 | 85,028 | 14,584 | 20.7% |
| Pension Expense | (1,170) | 6,232 | - | - | - | 0.0% |
| Uniform Allowance | 1,618 | 1,940 | 1,850 | 1,850 | - | 0.0% |
| **Total Personnel** | **203,121** | **237,376** | **222,427** | **270,913** | **48,486** | **21.8%** |
| **Operating** | | | | | | |
| Administrative Charge | 100,879 | 125,005 | 128,685 | 125,005 | (3,680) | -2.9% |
| Subscriptions and Memberships | 920 | - | 500 | 500 | - | 0.0% |
| Tool Allowance | 1,052 | 1,338 | 1,500 | 1,500 | - | 0.0% |
| IT Operations (Interfund)[2] | - | - | - | 5,342 | 5,342 | 0.0% |
| IT Equipment (Interfund)[2] | 2,140 | 3,702 | 5,402 | - | (5,402) | -100.0% |
| Communications and Telephone | 1,225 | 1,299 | 3,100 | 3,100 | - | 0.0% |
| Education and Training | 598 | 3,239 | 4,000 | 4,000 | - | 0.0% |
| Gasoline | 74,742 | 66,303 | 80,000 | 80,000 | - | 0.0% |
| Oil | 2,012 | 4,286 | 3,500 | 3,500 | - | 0.0% |
| Tires | 7,138 | 2,694 | 6,000 | 6,000 | - | 0.0% |
| Parts | 33,946 | 24,503 | 30,000 | 30,000 | - | 0.0% |
| Outside Repairs | 13,814 | 30,766 | 25,000 | 25,000 | - | 0.0% |
| Shop Supplies | 2,284 | 2,000 | 1,100 | 1,500 | 400 | 36.4% |
| Safety Equipment | - | - | 400 | - | (400) | -100.0% |
| Insurance | 146,444 | 137,957 | 147,512 | 154,332 | 6,820 | 4.6% |
| **Total Operating** | **387,194** | **403,092** | **436,699** | **439,779** | **3,080** | **0.7%** |
| **Capital Projects** | | | | | | |
| Depreciation Expense | 453,732 | 467,010 | - | - | - | 0.0% |
| Vehicle Purchases[3] | 2,000 | - | 2,152,476 | 1,448,234 | (704,242) | -32.7% |
| **Total Capital Projects** | **455,732** | **467,010** | **2,152,476** | **1,448,234** | **(704,242)** | **-32.7%** |
| **TOTAL EXPENDITURES** | **$ 1,046,047** | **$ 1,107,478** | **$ 2,811,602** | **$ 2,158,926** | **$ (652,676)** | **-23.2%** |
| **FUND BALANCE - CONTRIBUTION TO (USE OF)** | **707,102** | **605,487** | **(1,148,794)** | **(246,449)** | **902,345** | |

## Budget Continued

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

## Staffing

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

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

# Internal Service Fund - Information Technology

## Fund Description

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

## Budget

| Information Technology Internal Service Fund | Actual FY2024 | Actual FY2025 | Amended FY2026 | Approved FY2027 | Difference | Percent Change |
|---|---|---|---|---|---|---|
| **Revenues:** | | | | | | |
| General Fund contribution[1] | 119,492 | 167,511 | 249,764 | 175,456 | (74,308) | -29.8% |
| Water contribution[1] | 13,006 | 19,917 | 21,623 | 29,761 | 8,138 | 37.6% |
| Storm Water contribution[1] | 7,974 | 14,653 | 16,844 | 17,688 | 844 | 5.0% |
| RDA contribution[1] | 6,009 | 9,975 | 12,731 | 16,954 | 4,223 | 33.2% |
| Sewer contribution[1] | 5,866 | 10,978 | 11,430 | 17,743 | 6,313 | 55.2% |
| Fleet contribution[1] | 2,140 | 3,702 | 5,402 | 5,342 | (60) | -1.1% |
| Streetlight contribution[1] | - | - | 176 | 1,221 | 1,045 | 593.8% |
| Sanitation contribution[1] | - | - | 191 | 1,221 | 1,030 | 539.3% |
| Interest Earned | 32,460 | 27,864 | - | - | - | 0.0% |
| Proceeds from sale of assets | 3,807 | 2,256 | 3,600 | 3,000 | (600) | -16.7% |
| **TOTAL REVENUES** | **$ 190,754** | **$ 256,856** | **$ 321,761** | **$ 268,386** | **$ (53,375)** | **-16.6%** |
| **Expenditures:** | | | | | | |
| **Personnel** | | | | | | |
| Salaries[2] | 26,119 | 28,209 | 52,477 | 139,406 | 86,929 | 165.7% |
| Benefits[2] | 10,689 | 11,540 | 13,541 | 31,799 | 18,258 | 134.8% |
| **Total Personnel** | **36,808** | **39,749** | **66,018** | **171,205** | **105,187** | **159.3%** |
| **Operating** | | | | | | |
| Communications and Telephone | 128 | 161 | 161 | 161 | - | 0.0% |
| **Capital Projects** | | | | | | |
| Hardware[3] | 77,037 | 44,521 | 82,400 | 58,200 | (24,200) | -29.4% |
| Software[4] | 67,372 | 134,865 | 348,000 | 148,000 | (200,000) | -57.5% |
| Infrastructure[3] | - | 16,272 | 81,000 | - | (81,000) | -100.0% |
| Internet | - | 18,027 | 20,000 | 20,000 | - | 0.0% |
| Depreciation Expense | 30,650 | 43,061 | - | - | - | 0.0% |
| **Total Capital Projects** | **175,059** | **256,746** | **531,400** | **226,200** | **(305,200)** | **-57.4%** |
| **TOTAL EXPENDITURES** | **$ 211,995** | **$ 296,656** | **$ 597,579** | **$ 397,566** | **$ (200,013)** | **-33.5%** |
| **FUND BALANCE - CONTRIBUTION TO (USE OF)** | **(21,241)** | **(39,800)** | **(275,818)** | **(129,180)** | **146,638** | |

**AT A GLANCE:**

**TOTAL BUDGET: $397,566 | FULL-TIME EQUIVALENT EMPLOYEES: 1.30**

## Budget Continued

1. Splitting of IT operation and equipment charges, pausing equipment charges for FY2027
2. FY2027 COLA (3.5%), Merit (1%), and Targeted Mid-Point & Market Salary Adjustments; FY2027 Benefit Increases; Salary Allocation Updates
3. Scheduled annual replacements
4. Removal of one-time funding for new community development software

## Staffing

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