

Ordinance 2022-23

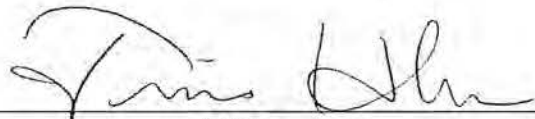
SHORT TITLE:

AN ORDINANCE ADOPTING A TENTATIVE BUDGET FOR PROVO CITY CORPORATION FOR THE FISCAL YEAR BEGINNING JULY 1, 2022, AND ENDING JUNE 30, 2023, IN THE AMOUNT OF \$384,034,697, SETTING A PUBLIC HEARING TO CONSIDER A PROPOSED CHANGE IN THE CERTIFIED TAX RATE, AND AMENDING THE CONSOLIDATED FEE SCHEDULE AND PROVO CITY CODE SECTION 4.04.050. (22-016)

I  
PASSAGE BY MUNICIPAL COUNCIL  
ROLL CALL

DISTRICT	NAME	FOR	AGAINST	OTHER
CW 1	KATRICE MACKAY	✓		
CW 2	DAVID SHIPLEY	✓		
CD 1	BILL FILLMORE	✓		
CD 2	GEORGE HANDLEY			Excused
CD 3	SHANNON ELLSWORTH	✓		
CD 4	TRAVIS HOBAN	✓		
CD 5	RACHEL WHIPPLE	✓		
TOTALS		6		

This ordinance was passed by the Municipal Council of Provo City, on the 21<sup>st</sup> day of June 2022, on a roll call vote as described above. Signed this 12th day of July 2022.

  
Chair

II  
APPROVAL BY MAYOR

This ordinance is approved by me this 12th day of July 2022.

  
Mayor

Ordinance 2022-23

III

CITY RECORDER'S CERTIFICATE AND ATTEST

This ordinance was signed and recorded in the office of the Provo City Recorder on the 13th day of July 2022 and was published on the Utah Public Notice Website on the 22<sup>nd</sup> day of June 2022. I hereby certify and attest that the foregoing constitutes a true and accurate record of proceedings with respect to Ordinance Number 2022-23.



A handwritten signature in cursive script, reading "Heidi Allman".

---

City Recorder



47 action reasonably furthers the health, safety and general welfare of the citizens of Provo City;

48  
49 NOW, THEREFORE, be it ordained by the Municipal Council of the City of Provo, Utah  
50 as follows:

51  
52 PART I:

53  
54 Pursuant to Utah Code 59-2-919, a public hearing shall be held to consider a proposed  
55 increase to the certified tax rate, by 2.9%, to be levied by Provo City. The hearing shall be held  
56 on August 2, 2022, unless compliance with state law requires that it be moved to a different date.  
57 This hearing shall be properly noticed in accordance with the requirements of Utah Code Title 59  
58 Chapter 2.

59  
60 PART II:

61  
62 The Provo City Budget in the amount of \$362,954,102, as set forth in the attached  
63 Exhibit A, including sub-budgets for capital improvements as set forth in Exhibit B, is hereby  
64 adopted as the Tentative Budget for the fiscal year beginning July 1, 2022, and ending June 30,  
65 2023, pending the outcome of the hearing referred to in Part I.

66  
67 PART III:

68  
69 Adoption of the Provo City Budget for Fiscal Year 2023 is dependent on revisions of  
70 Provo City Code Section 4.04.050 (Pay Range Table). This section is hereby amended, effective  
71 July 01, 2022, as described in the attached Exhibit C, which amendments and changes are by this  
72 reference incorporated herein and made a part hereof.

73  
74 PART IV:

75  
76 Authorized fees and charges to defray the cost of City programs and services during the  
77 Fiscal Year 2022-2023 shall be as shown on the Consolidated Fee Schedule attached hereto as  
78 Exhibit D, except as may be later amended by the Municipal Council. The Consolidated Fee  
79 Schedule shall also include stormwater fees as adopted by the Stormwater Service District.

80  
81 PART V:

82  
83 All outstanding encumbrance balances as of June 30, 2022, as well as previously unspent  
84 budgeted balances approved by the Mayor, shall be continued and re-appropriated for  
85 expenditure in Fiscal Year 2023 and shall be presented at a regular or work meeting of the  
86 Municipal Council in September 2022. The Mayor's report on previously encumbered and  
87 unspent budgeted balances continued and re-appropriated shall include an itemized list of those  
88 approved by department and fund, the purpose for use of the funds, and whether the approved  
89 items addressed unfunded supplemental requests from departments during the preparation of the  
90 FY 2023 budget.

92 The City has been setting aside funds to provide funding to maintain the building and equipment  
93 over their useful life. Any unused funds shall be continued and re-appropriated for expenditure in  
94 Fiscal Year 2023. Listed below are the areas:

- 95
- 96 • Fire Department
- 97 • Recreation Center
- 98 • General Fund Facilities
- 99

100 Every other year the City has the responsibility to provide the funding for an election. In order to  
101 make the budget more comparable, half of the anticipated cost of the election is budgeted each  
102 year. Any unused funds shall be continued and re-appropriated for expenditure in Fiscal Year  
103 2023.

104

105 PART VI:

106

107 The projects within the Capital Improvement Funds cannot be deleted, changed in budget  
108 amount by more than 10% of the original cost or \$50,000, whichever is less, or new projects  
109 added without further official action of the Provo City Municipal Council.

110

111 PART VII:

112

113 The auditors are hereby authorized to move budget appropriations along with needed  
114 expenditure adjustments including capitalized labor from the individual enterprise funds to the  
115 corresponding capital improvement fund in conjunction with the fixed asset (capital  
116 expenditures) reconciliation for the fiscal year ending June 30, 2022.

117

118 PART VIII:

119

120 The Mayor is hereby authorized to:

121

122 Increase budget authority for revenues in excess of the adopted budget in the following  
123 areas: reimbursable operating expenses, grants, cemetery fees received in the Parks & Recreation  
124 Capital Improvement Fund, new development street signs, new development street overlays,  
125 impact fees, aid to construction, reimbursement(s) from projects, revenues over budget in  
126 internal service funds, and donations;

127

128 Increase budget authority in internal service funds for unexpected expenditures related to  
129 those funds; and

130

131 Increase budget authority related to the Recreation Facilities Capital Fund according to  
132 the following formulas: Each year after the completion of the fiscal year, revenues will be  
133 compared with expenses at the Recreation Center to determine net income. The general fund will  
134 contribute to the Recreation Facilities Capital Fund the first \$400,000 of net income. If net  
135 income for the recreation center exceeds \$400,000, the general fund will contribute half of the  
136 amount that exceeds \$400,000 to the Recreation Facilities Capital Fund, the other half will fall to

137 general fund balance. If fund balance at the Peaks Ice Arena or the Timpanogos Golf Club  
138 exceeds 25% of revenues, a transfer of the excess will be made to the Recreation Facilities  
139 Capital Fund.

140  
141 PART IX:

142  
143 The Mayor is hereby authorized to transfer excess fund balance(s) back to the General  
144 Fund in the following funds: Justice Court, Trust and Agency, Covey Center for the Arts,  
145 Airport, and Emergency Response.

146  
147 PART X:

148  
149 The Mayor is hereby authorized to carryover 50% of budget savings from each General  
150 Fund department and division, after other applicable outstanding encumbrances and capital  
151 function balances as of June 30, 2022 have been completed, up to a maximum of \$400,000, in  
152 order to establish funding for an employee recognition program and innovation fund. Use of the  
153 innovation funds will be included in the quarterly reports delivered to the Municipal Council.  
154 These funds will be put in the General Services Division.

155  
156 PART XI:

157  
158 The Municipal Council previously authorized the creation and maintenance of a special  
159 fund known as the Local Government Disaster Fund pursuant to Utah Code Annotated 53-2a-  
160 605.

161  
162 After the completion of the fiscal year, after revenues have been compared with expenses  
163 (and adjustments authorized by the annual budget ordinance) in the General Fund to determine  
164 net revenue surplus, the Mayor is hereby authorized to allocate and deposit 10% (or the  
165 maximum amount allowed to be transferred under state law, whichever is less) of any General  
166 Fund net revenue surplus into the Local Government Disaster Fund.

167  
168 Of the remaining General Fund budget savings that are not carried over as described in  
169 Part X above, 20% (or the maximum amount allowed to be transferred under state law,  
170 whichever is less) shall be placed in the Local Government Disaster Fund.

171  
172 PART XII:

173  
174 Pending the outcome of the hearing described in Part I, the Provo Municipal Council  
175 adopts as part of the Tentative Budget the following certified tax rates to support tax revenue in  
176 the General, Library, and Debt Service Funds for the fiscal year beginning July 1, 2022, and  
177 ending June 30, 2023:

178		
179	Library Fund	0.000380
180	Debt Service Fund	0.000791





# Provo City Tentative Budget FY 2023





# Provo City Adopted Budget FY 2023: Table of Contents

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# Executive Summary





May 3, 2022

Dear Council Chair Hoban, Vice-Chair Handley, and Council Members:

As the result of untold hours of work and collaboration, I am pleased to present to you my proposed budget for fiscal year 2022-2023. Special thanks go to our department directors and their budget teams, as well as to John Borget, Kelsey Zarbock and Kristal Haworth, for their dedication to this project. And thank you very much for the thoughtful input you have provided. We have listened carefully to your deliberations on priorities. I believe the highlights I outline below align well with your priorities.

One of the things I strongly believe in is taking good care of Provo City employees. This is for two main reasons. One is concern for our employees and those they provide for. It is well known that many families are facing the highest inflation in their lifetimes.

The other is a concern for Provo City. Attracting and retaining high-quality employees seems to be more challenging than ever. If we ever reach a situation where Provo City cannot retain well-qualified employees, the organization will suffer. And, in the end, so will all of us as Provo residents. Provo residents deserve a city organization that is staffed by great people, ones who can help lift Provo to higher ground. We currently have that kind of team, and I am ready to go to bat to keep our team strong.

Accordingly, my proposed budget not only maintains the strong package of benefits our employees already enjoy, but also adds a 5% cost-of-living adjustment. I hope and trust this boost will help our employees make ends meet and also ensure our organization continues to thrive.

I'm also pleased to propose funding for two new police positions, a sergeant and an officer, both of whom will primarily serve at our new Provo Airport Terminal. This continues on a pattern of adding police officers that has been a theme in the prior budgets I have presented to you. Public safety continues to be a shared top priority.

Finally, our budget adds critical improvements to our cybersecurity.

Provo's pillars are Welcoming, Safe and Sound, Economically Vibrant, and Forward-looking. I believe this proposed budget strengthens those pillars and will strengthen Provo.

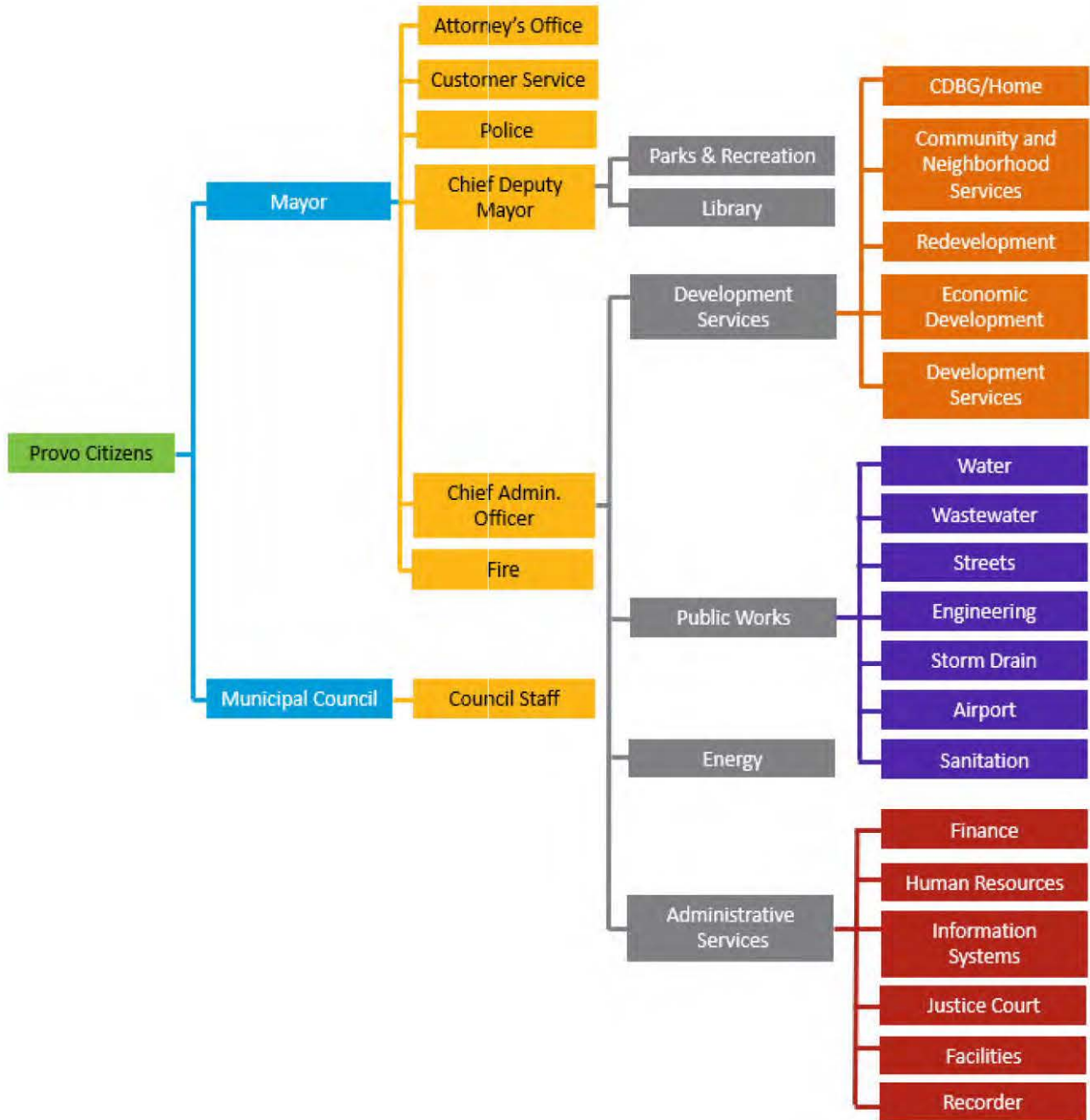
I look forward to continuing to engage with you on the important work of the Provo City budget.

Sincerely,

A handwritten signature in black ink that reads "Michelle Kaufusi". The signature is written in a cursive style with a large, prominent "K" for "Kaufusi".

Mayor Michelle Kaufusi

# Organizational Chart



# Elected and Staff Positions



Left to right: Bill Fillmore, Rachel Whipple, George Handley, Mayor Michelle Kaufusi, Travis Hoban, Shannon Ellsworth, David Shipley, Katrice MacKay

<b>City Administration</b>	<b>City Council</b>
Mayor ..... Michelle Kaufusi	District 1: Bill Fillmore Present Term: Jan. 2020–Jan. 2024
Deputy Mayor ..... Isaac Paxman	District 2: George Handley (Vice-Chair) Present Term: Jan. 2022–Jan. 2026
Chief Administrative Officer ..... Wayne Parker	District 3: Shannon Ellsworth Present Term: Jan. 2020–Jan. 2024
Assistant Chief Administrative Officer ..... Dixon Holmes	District 4: Travis Hoban (Chair) Present Term: Jan. 2020–Jan. 2024
Administrative Services ..... John Borget	District 5: Rachel Whipple Present Term: Jan. 2022–Jan. 2026
City Attorney ..... Brian Jones	Citywide District I: Katrice Mackay Present Term: Jan. 2022–Jan. 2026
Customer Service ..... Amanda Ercanbrack	Citywide District II: David Shipley Present Term: Jan. 2020–Jan. 2024
Development Services ..... Bill Peperone	Executive Director: Vacant
Energy ..... Travis Ball	
Fire Chief ..... James Miguel	
Library Services ..... Gene Nelson	
Parks and Recreation ..... Scott Henderson	
Police Chief ..... Fred Ross	
Public Works ..... David Decker	



TEL 801 852 6120  
351 West Center Street  
Provo, UT 84601

May 02, 2022

Mayor Michelle Kaufusi  
Provo City  
351 West Center Street  
Provo, UT 84601

VIA EMAIL

Re: Budget Priorities Statement for Fiscal Year 2023

Dear Mayor Kaufusi,

We would like to thank you and your administrative team for their participation in the budget process. The presentations made by the different department was very informative to the Council regarding the needs of the various departments as well as the limitations they are dealing with due to budgetary constraints. The Council is aware of needs of the city and the departments within it. With the City's limited dollars, the Council has made the following budget priorities.

The Provo Municipal Council budget priorities for ongoing expenses in the Fiscal Year 2023 budget are as follows:

- Housing
  - Housing Inventory Audit- for the Council to work on housing issues in general it was decided that Provo needs to have an up to date and accurate Housing Inventory to get a clear picture of what the housing situation currently is in Provo.
- Public Safety
  - Council would like to have a five-year plan for staffing of both police and fire. The goal is to ensure that adequate staffing levels can be planned with a financing mechanism in place to ensure proper funding. The last study was done in 2012 for police staffing.
  - Public Safety Around BYU
    - Additional police officer for student safety.
    - Street lighting in Joaquin Neighborhood for student safety.
- Governmental Administration / Operations
  - Cyber Security- The Council would like to ensure that Provo's Cyber Security is kept up to date with adequate resources to guard against cyber-attack. In addition, the Council discussed that in the event of a cyber security breach, Provo's systems need to be robust

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- enough to ensure Provo would recover quickly from any disruptions caused by a security breach.
- Provo's employees
    - Council wants to ensure that Provo stays competitive in the market regarding salaries and benefits, so Provo can retain and attract the best possible employees.
      - Market rate studies and corresponding increases where appropriate
      - Cost of living adjustment to offset inflationary pressures
    - General Fund Reserves - Council would like to keep increasing the General Fund Balance to reach the maximum levels allowed by State statute in a responsible manner.
  - Parks and Recreation
    - Regional Sports Park- the Council would like to explore the possibility of financing and completing construction of the Regional Sports Park within the next two years.
    - Implementation of Rock Canyon Master Plan.
  - Public Works
    - Culinary Water Treatment Facility- the Council would like for this project to move forward to reduce our dependency on outside agencies to meet Provo's culinary water needs. In addition, this project would help with long-range planning for water resources to ensure that Provo will have the water required for both current citizens and future growth.
    - The Council would like to explore the possibility of increasing funds available for sidewalk repair and replacement.
  - Transportation
    - The Council discussed the need for traffic circles for Slate Canyon Drive and the intersection of 1450 E and N Temple.
  - Preservation of Open Space
    - Set aside fund to help with land conservation easements.

The Council and its staff look forward to receiving your Tentative Budget for Fiscal Year 2023 and working with your staff in adopting a Final Budget for Fiscal Year 2023.

Respectively Yours,

John Magness, Interim Municipal Council Executive Director  
Council Office

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# Provo City Community Vision Statement

In 2017, Provo City revised its General Plan and included a Community Vision Statement featuring eight core values. These values served as a basis for goals and performance measures and can be viewed at <https://provo.municipal.codes/GenPlan/CVS-CoreValues>. An overview of the vision statement is provided below.

## Community Visioning

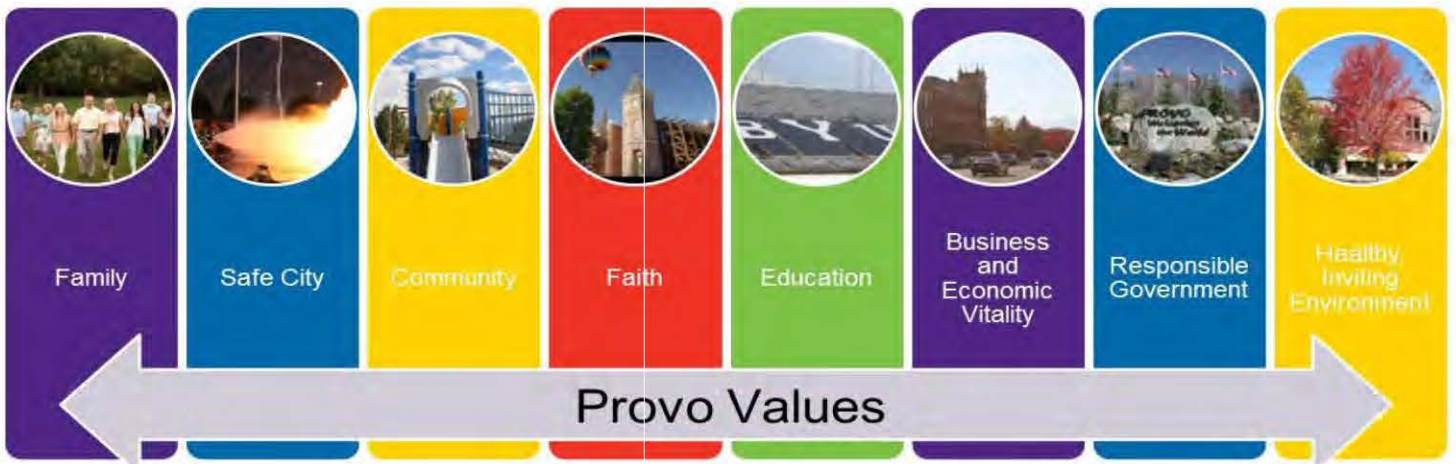
Provo — an inspiring place to live, learn, work, and play

We value:

- Faith, respect, and service to each other and our community
- Individual responsibility
- Families and individuals
- Our environment and natural amenities

We support:

- Safe, desirable neighborhoods
- A vibrant economy and high-quality jobs
- Fiscally responsible governance
- Life-long education



With the guidance of the Community Vision Statement and the focus on the eight Provo Core Values, the General Plan provides specific goals and objectives for each of the following topics:

Family	Education
Safe City	Business & Economic Vitality
Community	Responsible Government
Faith	Healthy, Inviting Environment



# Provo City Municipal Council

Staff Memorandum

## General Plan Implementation Report – CY2020

Council Staff

### Executive Summary

### Full Report

See the [2021 General Plan Goals - Google Sheets](#) the full report or contact John Magness at the Council Office. Each column of the spreadsheet for the full report can be filtered (e.g. show only goals with a status of “In Progress”) by selecting the inverted pyramid next to each column header, clicking on “Clear” under “Filter by Values,” and then selecting the categories you want shown. When you are finished, please remove your filters for the next person who uses the spreadsheet.

### Background

[Provo City Code 2.50.130\(o\)](#) directs the Municipal Council Executive Director to “Coordinate an annual Council review of the priorities and implementation strategies of the General Plan.” Pursuant to that mandate, Council staff reached out to all City departments and division that have elements within the General Plan. The departments self-reported about the progress of the goals that fell within the purview of their operations and provided a brief update about their work towards each goal.

Of the 420 goals outlined in the General Plan, 29 have been completed, 327 are ongoing with no anticipated end date, 12 need clarification from City Council, 6 are redundant with other goals, 4 are unattainable, and 9 have not been started (see Table 1 on page 2).

Table 1: Status Summary

Status	Meaning	Number of Goals with this Status
Not Started	No progress made toward this goal	9
Ongoing	Goal is in progress with no expected end date	359
Clarification	Goal needs Council input	12
Completed	Goal is completed	29
Unattainable	Goal conflicts with local authority	5
Redundant	Goal is the same as another goal in the General Plan	6
<b>TOTAL</b>		<b>420</b>

Most of the goals in the General Plan relate to the daily operations of various City departments, and so many of those goals have been reported as “ongoing.”

In the last year Provo has completed a few milestones that cover several areas of the General Plan.

**Table 2:  
Preserving and Improving Natural Resources Milestone**

Goal Reference	Goal Statement	Responsibility	Notes
4.4.3	Work effectively as a city and with other governmental agencies and private organizations to protect, preserve, and restore its natural resources in the surrounding mountains, canyons, foothills, wetlands, shorelines, <u>riverbanks</u> and associated wildlife corridor; agricultural lands; and in all city parks; and develop a citywide culture of proactive stewardship to preserve the ecological integrity of these resources.	Parks and Recreation; Sustainability and Natural Resources Committee	Parks and Recreation leads the <u>City</u> in sustainability practices. Parks and Recreation is an active partner with State and Federal land agencies in protecting and preserving natural spaces around Provo. In addition, the Sustainability and Natural Resources Committee works with UCAIR (clean air partnership), the Utah Valley Clean Air Task Force, The Nature Conservancy, and the Natural Resource Conservation Service to preserve and enhance these kinds of natural resources in Provo.
4.4.10	Identify and evaluate the urban and other forest and habitat areas with the city and develop policies and ordinances that would protect plant life, encourage planting, maintain a <u>green belt</u> and preserve habitats for wildlife.	Parks and Recreation; Community and Neighborhood Services; <u>Pubic</u> Works; Power	Provo Parks and Recreation works in step with our city Forester to manage, sustain, and improve Urban Forest resources within the city and adjacent federal lands. This work included working with Public Works to protect the Provo River Delta and the wildlife that live there.

			especially in the light of the new airport terminal and runway.
4.4.10.2	Provide guidance to citizens regarding the selection, planting, and proper maintenance of trees citywide, including the avoidance of "topping," which creates an unnatural appearance for deciduous trees, and eventual decline in the health of individual trees and the urban forest.	Parks and Recreation; Power	Parks and Recreation has certified arborists on staff who frequently share best practices with the public. The Power Department and City Forester are primarily responsible for the City's street trees and related education of residents about street tree selection and care. City Forester is re-writing the selection guide. He has completed the street tree inventory and will provide a comprehensive report to the board and Council.
4.4.13.3	Ensure and communicate the needs of all parties, including adjacent homeowners, water users, and the fishing and recreating public to maintain aquatic and riparian ecosystems.	Public Works	Provo City staff have worked to facilitate the Delta Restoration Project at the mouth of the Provo River and are developing strategies to manage water in such a way that it is available when needed.
4.4.20	Coordinate with state and federal fish and wildlife officials and adopt land use regulations as necessary to protect land areas frequented by wildlife.	Public Works; Parks and Recreation	Conservation easements are maintained by Parks and Recreation on nearly 200 acres south of the golf course that provide wildlife habitat and protections in wetland areas. <i>PUBLIC WORKS</i> : Provo City Code Chapter 9.20 (Urban Forestry) regulates the management of Provo's urban forest resources. Provo City has also been an active participant in discussions regarding the Provo River Delta Restoration project. Parks and Recreation is an active partner with State and Federal land agencies in protecting and preserving natural spaces in and around Provo. In addition, the Sustainability and Natural Resources Committee collaborates with the Nature Conservancy and the Natural Resource Conservation Service to protect these City resources. Public Works is required to coordinate with state and federal agencies during specific CIP and road projects in this manner, especially when there is a wetland issue on a project. It should be noted that Public Works does not generally coordinate with these agencies unless a construction project requires this coordination.
4.4.30	Enact land use regulations that will limit development in areas subject to rock fall, landslides, and strata expansion.	Public Works; City Council	Provo City Code requires that extra care be taken in the development of sensitive lands and Public Works has frequently required that guidelines for the study and

			minimization of risk as promulgated by the State of Utah Geological Survey Circular 122 be followed. Updated hillside standards were approved through City Council.
--	--	--	---

**Table 3:  
Drafting the General Plan and Adopting Various Master Plans Milestone**

Goal Reference	Goal Statement	Responsibility	Notes
1.4.11.3	Identify exceptional areas that would benefit from area specific master plans, where the city would conduct a detailed land-use analysis. The objective is for a plan for every neighborhood.	Community and Neighborhood Services	Primary research was conducted during the initial drafting of the General Plan and additional efforts will be made after the updated General Plan is adopted.
2.4.3.4	Incorporate Complete Streets policy into the Transportation Master Plan to demonstrate Provo City's commitment to providing a safe, comfortable, and convenient transportation network for all users and all modes.	Public Works (Engineering); Community and Neighborhood Services	The updated Transportation Master Plan adopted in 2021, includes an Active Transportation Plan which identifies a core network, a city-wide network, and a neighborhood network of streets.
3.4.2.2	Identify exceptional areas that would benefit from area specific master plans, where the city would conduct a detailed land-use analysis. The objective is for a plan for every neighborhood.	Community and Neighborhood Services	It is the expectation of the department that all areas of Provo will eventually be included in a specific neighborhood plan once the General Plan is adopted. The data gathering and drafting process of the General Plan will aid in the creation of area-specific plans. A prioritized list can be created and then followed to achieve this goal.
8.4.1.7	Update the Parks and Recreation Master Plan on five-year intervals to assure that it provides for the current needs of the community.	Parks and Recreation	Completed 2021

**Table 4:  
Economic Development Milestone**

Goal Reference	Goal Statement	Responsibility	Notes
1.4.12.4	Revitalize blighted, dilapidated neighborhoods and distressed commercial centers.	Economic Development; Redevelopment Agency; Community and Neighborhood Services	Economic Development is still working with the distressed commercial centers. The Mix has begun its revitalization, the Provo Towne Centre is engaging developers to add commercial and residential, the old IFA has been torn down clearing the way for the Millrace project which will be a mix of residential and commercial. Other projects like the Provo Towne Square are under new ownership and will be upgraded as the owners make improvements. In 2021, the Plumtree Shopping Center began construction on redevelopment. This was one of the most blighted areas in the city.
1.4.13	Prioritize areas within the city for economic development	Economic Development	Economic Development is focused on business development and expansion in key areas such as Mountain Vista, around the new airport terminal, downtown Provo, and retail areas like the Provo Towne Center, Riverwoods, East Bay, The Rivers Edge and grocery opportunities for the west and south sides of Provo.
7.4.3.2	Look for ways to help grow/leverage the city assets to improve economic development.	Economic Development	The current rate of development and redevelopment in Provo is a strong indicator that the market has already identified Provo as a prime development opportunity and are moving to capitalize on that opportunity. Economic Development has launched a Provo Advantage campaign that highlights the benefits of living and working in Provo. This campaign will provide monthly updates to residents and key stakeholders.
7.4.4	Foster the entrepreneurial spirit and reality of Provo as the preeminent place to start a business in Utah Valley.	Economic Development	Economic Development is working with the incubator space providers to insure their long-term sustainability in our community. We have also been working with Ryan Smith on a new startup environment he will be building on the north end of Provo and with Kiln that will build a new startup environment in the Rivers Edge project.
7.4.12	Develop Provo as the leader in the State of Utah and Mountain West in entrepreneurial support and the preeminent place to start and grow a business.	Economic Development	Economic Development reviews regulation to reduce the challenges of starting a new business. They also support private sector initiatives such as the Chamber of Commerce and Downtown Provo, Inc. The City currently has a revolving loan fund to provide limited funding for certain businesses. Recent accolades ranking Provo as one of the best places to do business are a reflection of success in this area.

Notable examples of goals completed include those listed in the table below.

Table 5: Notable “Completed” and “Ongoing” Goals			
Goal Reference	Goal Statement	Responsibility	Notes
1.4.3.5	Encourage housing of diverse design in order to adequately accommodate all types of users (singles, young couples, families, and the elderly).	Development Services	Progress was made towards this goal with the updated Southwest Area Plan, specifically the intent statement Council created. It was later edited by a working group and adopted in early 2022.
2.4.3.9	Define, identify and beautify the major entrances to the community.	Redevelopment Agency Parks and Recreation Community Development, Public Works	The Downtown Streetscape Standards adopted uniform standards for Downtown.
3.4.2.5	Provide sufficient housing options for single professionals as a means to increase family occupancy in the single-family areas.	Development Services	In the last 5-6 years the City has approved almost 4,000 apartment and townhome units. This housing types are available to single professionals.
2.4.1.11	Upgrade facilities and market the Provo Airport for commuter airline service.	Public Works (Airport)	Construction has commenced on the new terminal building and facilities.
5.4.3	Focus on maximizing our airport for business and increasing recreational vacation traffic.	Public Works (Airport)	Construction has commenced on the new terminal building and facilities which will allow for increased opportunities for recreational and business travel to and from Provo.
8.4.1.1	Promote efficiency and resource conservation in the selection, design, operation, and maintenance of parks and recreation facilities.	Parks and Recreation	Parks and Recreation leads the nation in efficient delivery and operation of Parks and Recreation facilities. As demonstrated by our National Gold Medal Award.

8.4.1.2	Plan for and manage a system of non-motorized trails and multi-use pathways that connect recreation facilities and encourage walking and bicycling as alternative modes of transportation and for recreation. These trails should complement and align with the transportation Master Plan.	Parks and Recreation	The first RAP funded project was completed this year. That included widening the trail, lighting, improved railroad crossings, and completion of the Fort Utah Greenway project.
8.4.1.4	Develop funding sources and strategies to supplement appropriation from the City general fund to provide parks and recreation facilities.	Parks and Recreation	Parks and Recreation has received over \$3 million in grant funding for trail improvements, \$2 million for Delta Gateway Park development, and \$4 million in materials for the Regional Sports Park project.
4.4.18.2	Maintain and improve the quality of our water through constantly updating and modernizing our treatment plants and protecting our water supply.	Public Works (Water Resources)	Provo City is investing heavily in a new water reclamation plant, which will virtually eliminate the discharge of nutrients and other contaminants of emerging concern to Utah Lake, going far beyond what is required by regulation at this time.
2.4.2.1	Reduce reliance on automobiles by encouraging alternative modes of transportation when cost effective and appropriate; Maintain and increase the allocation of resources toward the development of a Transportation Demand Management (TDM) program in Provo that encourages employees to utilize alternative modes of transportation (other than the single-occupant vehicle). Encourage incentives for major employers to participate in rideshare, carpool or other employee trip reduction programs.	Public Works	The City's e-scooter programs has continued to expand their services. Public Works added bike lanes and/or bike sharrows to Canyon Road, 900 West, 300 West, 940 North, and 150 East. Neighborhood meetings were held regarding adding a UVX bus stop on 900 East, which UTA modeling shows would increase ridership by ±16%.



## Implications for the Budget

General Plan items can have implications for annual budgets as some items require additional funds. Please refer to the rest of this section for a selection of examples.

Provo's Redevelopment Agency worked to improve housing affordability (1.4.3) by an effort to "Disperse the increasing demand for affordable housing throughout the City and the County," however they noted that while the "Agency will have the opportunity look at using set aside funds to help around the City. The Redevelopment Agency has no ability or leverage to push affordable housing to other areas of the County." To achieve this goal, the Council can work as a partner with the Agency to promote state and county-wide policies that will to improve housing stock and variability in Utah County and by extension, Provo.

The Provo Parks and Recreation department has created plans for addressing goals related to the preservation and enhancement of the Provo River (4.4.14 and 4.4.15). To support these efforts, the Council can provide needed funding for the staffing and resources the plans outline. They also can work to help draft and adopt a Rivers and Lake Master Plan to help provide more guidance.

Economic Development through their ongoing outreach to Provo businesses and the launch of the Provo Advantage initiative, have identified goals (7.4.6 and 7.4.6.1) that, given Council clarification, could help maintain and grow positive economic impacts for the city.

And Public Works- Engineering, in concerning the goal to "Encourage a pedestrian-friendly environment throughout Provo" (1.4.1.1) reported that while they "installed several new cross walks, added pedestrian signs, installed new ADA ramps, installed a new pedestrian refuge island on Center St @ 600 East, fixed broken sidewalk in the Franklin Neighborhood, and added pedestrian walking time to signals near the Convention Center," there is still more to do for this goal. "Public Works and Development Services [continue to] work with the Transportation and Mobility Advisory Committee (TMAC) on ideas for increased pedestrian safety on Downtown Center Street." If the Council desires to accelerate this goal, additional funding will likely be necessary.

**Table 6:  
Notes for "Goals other than Completed or Ongoing."**

Note Type	Number of Goals with this Note
Need Policy Clarification	12
Not Started	9
Redundant	6
Unattainable	5

The most frequently noted reasons for not making progress toward a goal are that the department felt they needed a policy decision or clarification to be made before taking action (12 goals- an increase from 10 goals in the 2020 General Plan Implementation Report), or not started (9 goals- a one goal decrease from the previous year's report). Please see the tables on the following pages for a complete list of goals in each category.

**Table 7:  
Goal Noted as Needing Clarification**

Goal Reference	Goal Statement	Responsibility 1/2/3	Notes
1.4.3.1	Initiate actions necessary to encourage other cities within the county to accommodate a share of the rental housing market.	Community and Neighborhood Services City Council Administrative Services	Clarification
1.4.5.2	Discourage "cookie-cutter" (overly repetitive) designs.	Community and Neighborhood Services	CNS and DS should work together to ensure code provides necessary regulations to prevent overly repetitive designs.
2.4.3.15	Create a comprehensive safety management system for traffic.	Public Works (Engineering)	Please provide further clarification of this goal and the related objectives.
3.4.1.3	Increase direct, landlord responsibility and accountability for overuse of city resources.	Community Development	We are unclear on how this could be implemented.
3.4.1.6	Encourage diversity of age groups in neighborhoods.	Community and Neighborhood Services	The only way this can be implemented under current policy is through a diversity of housing types and design. If a specific policy to encourage age diversity is desired, it will need further research.
3.4.2.6	Promote low-cost land or subsidies in the form of reduced impact fees and down payment and financing assistance.	Community and Neighborhood Services	Policy direction from Council on surplus property and impact fees. Down Payment and financing assistance is provided through CDBG Funds, Cares Act and the Home program.
7.4.3.1	Work to significantly reduce the barriers to growing/expanding/doing business in Provo.	Economic Development	The Council needs to explore this area to determine the appropriate level of regulation.
7.4.4.1	Create a fertile environment for business ideas for products and services to progress more rapidly through the business cycle.	Economic Development & Council	The Council needs to explore this area to determine the appropriate level of regulation.

7.4.14	Require high-quality commercial development.	Economic Development	While Economic Development maintains high standards, they also want their standards to be achievable without placing too heavy a burden on businesses. What standards would the City Council like to see?
7.4.14.1	Encourage performance standards for commercial developments.	Economic Development	Economic Development would like the Council to clarify what they mean by performance standards. Are these measured in sales tax, property tax, capital investment, job creation, or quality of life? A policy decision needs to be explored.
7.4.15	Develop business facilities and locations to encourage new business growth and job formation.	Economic Development	Economic Development works with a variety of business from business parks to incubator spaces (ex: Duncan Aviation, Startup Building, Mountain Vista). Many areas in Provo are already built out, with the notable exception of the west side. The level of development in these areas is largely determined by the City Council.
7.4.16.5	Target land uses that bring more people to the downtown area.	Redevelopment Agency	Redevelopment worked with Neighbor Hood Services before the recession in 2008 when many of their homes were rented. They have not had any recent efforts toward this goal specifically, though they are aware of Council discussion regarding a renewed focus on home ownership. One option discussed has been a community land trust.

**Table 8:  
Not Started**

Goal Reference	Goal Statement	Responsibility 1/2/3	Notes
3.4.5.6	Provo City will set aside a reasonable and effective minimum of any new commercial or residential development for affordable housing units or redevelopment in the City (inclusionary zoning).	City Council	Prior efforts to consider inclusionary zoning and impact fee waivers stalled. These items will be revisited by the Housing Committee in 2021.
3.4.6.3	Encourage homes for sale to list their energy ratings to empower buyers to make wiser choices and to incentivize higher standards of energy efficiency.	City Council	

3.4.6.4	Encourage new construction that meets standards for low-impact construction materials, energy-efficiency and use of clean and renewable energy that are consistent with state code.	City Council	
6.4.1.2	Establish a program for placing monuments or signs at historic sites, in historic districts, or in neighborhoods.	Landmarks	Funds would be needed for this to happen and so far, there are no funds set aside for this goal.
6.4.2.1	Revise the city's Landmark Preservation Ordinance to strengthen the city's ability to prevent the destruction of Provo's unique historic resources.	Landmarks	The Landmarks Preservation Ordinance is very capable of preventing the destruction of Provo's union the Landmarks Register. The City's largest historic resources that are actually listed obstacle to the protection of these resources is the unwillingness of the Council to nominate resources to the register over the objection of property owners and the Council's willingness to remove resources from the register at the request of property owners. If we can get properties on the register and keep them on the register, the ordinance will protect them.
6.4.3.2	Identify and preserve important cultural resources.	Landmarks	This is outside of the scope of the Landmarks Commission. The Commission tries to work with the Provo Library and BYU to ascertain resources to their collections, but the Commission does not have any active efforts in this area.
6.4.8	Preserve historic or unique historic homes and buildings.	Landmarks	Because of political sensitivity, no new districts have been created.
7.4.7	Maximize the vast second language skill set in the community.	Economic Development	There are no current initiatives to pursue this goal and no specified aim. Economic Development would gladly receive input from the Council and Administration.
7.4.7.1	Take better advantage of Provo's second language resources to improve business opportunities and services. Provo City and the business community enjoy a relationship based on mutual need, trust, and cooperation. Provo City and the business community understand and realize that each relies on the other to be successful and healthy.	Economic Development	There are no current initiatives to pursue this goal and no specified aim. Economic Development would gladly receive input from the Council and Administration. There are local translation companies that have communicated their interest in helping Provo with any initiative like this the city may want to pursue.

**Table 9: Redundant**

Redundant Goals are the same as another General Plan Goal in the notes it references the other goal that makes the listed goal redundant. All of the "Redundant" goals are "Ongoing"

Goal Reference	Goal Statement	Responsibility 1/2/3	Notes
1.4.13.4	Encourage site-specific designs to take into account the uniqueness of the surroundings	Development Services	Same as 1.4.11.7
4.4.8.3	Encourage synchronization of semaphores at intersections to reduce the stopping, starting, and idle time of vehicles.	Public Works (Engineering)	Same goal as 4.4.7.5
7.4.4.3	Make it easier to expand a business	Economic Development	Same as 7.4.3.1
7.4.16.4	Draw new cultural activities into the downtown area.	Economic Development	Same as 7.4.16.1
7.4.17.1	Encourages non-polluting business and industry to locate in Provo.	Economic Development	Same as 4.4.4.1
7.4.17.2	Provide regulations and incentives to encourage established businesses to improve air quality.	Economic Development	Same as 4.4.4.2

**Table 10: Unattainable**

The classification of "Unattainable" concerns the control of rental property, Provo does not have the means or ability to limit housing rentals.

Goal Reference	Goal Statement	Responsibility 1/2/3	Notes
1.4.11.5	Limit additional rental housing outside areas specifically planned for higher density development.	Community and Neighborhood Services	Any property can be rented.
3.4.2.4	Limit additional rental housing outside areas specifically planned for higher density development.	Community and Neighborhood Services	Any property can be rented.

3.4.3.1	Nearly 60 percent of Provo's housing inventory is not owner occupied. Owner occupancy or long-term residency in new housing developments should be encouraged, especially in developments designed and marketed as non-student, multi-family, or attached, housing.	Community and Neighborhood Services	Again, any unit can be rented, but efforts are made to encourage owner-occupied dwellings.
3.4.3.3	Encourage a diverse population within Provo, blend home ownership with rental housing in developments that are not meant for college-student housing.	Community and Neighborhood Services	Any property can be rented.
3.4.3.4	Avoid concentrating large numbers of rental housing, either in one development or within one neighborhood, outside of areas intended for college student housing.	Community and Neighborhood Services	Any property can be rented.

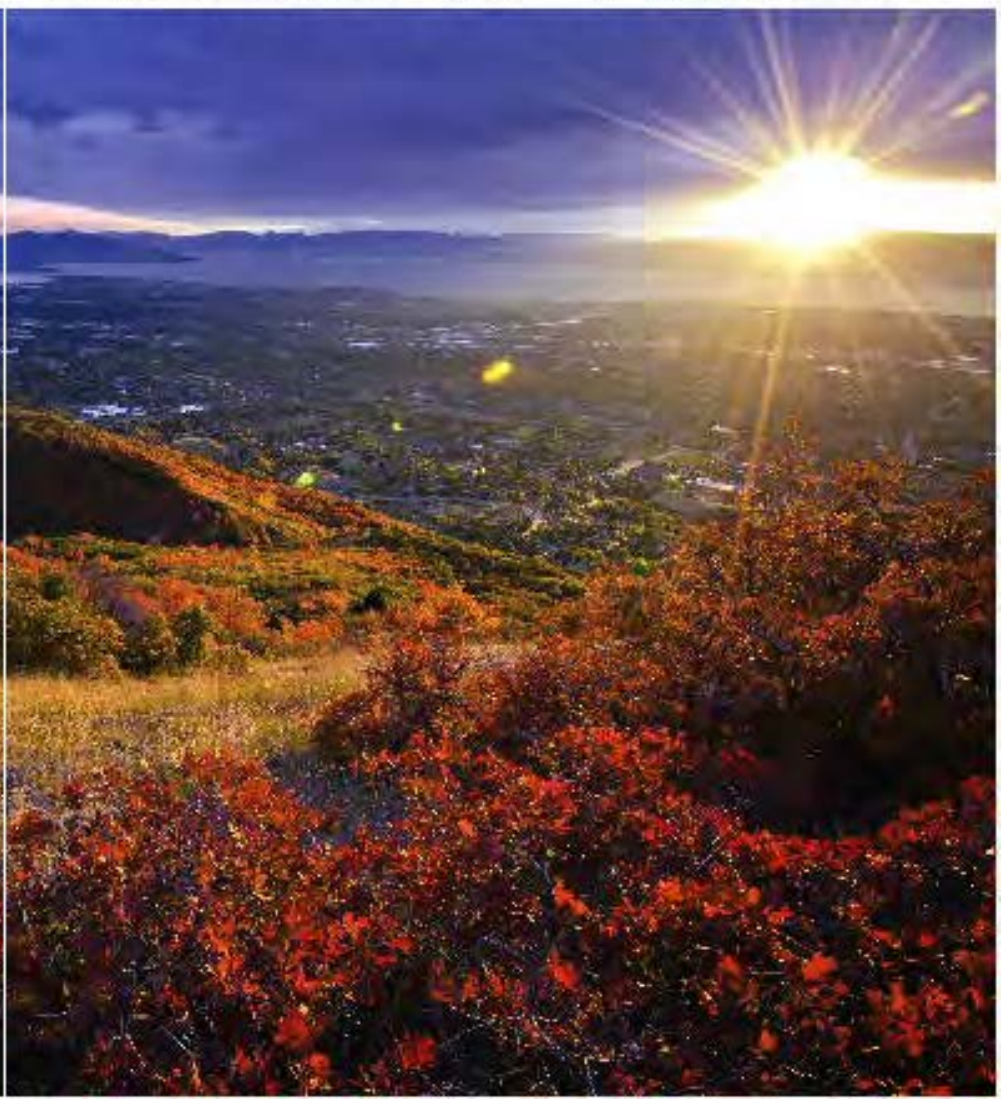
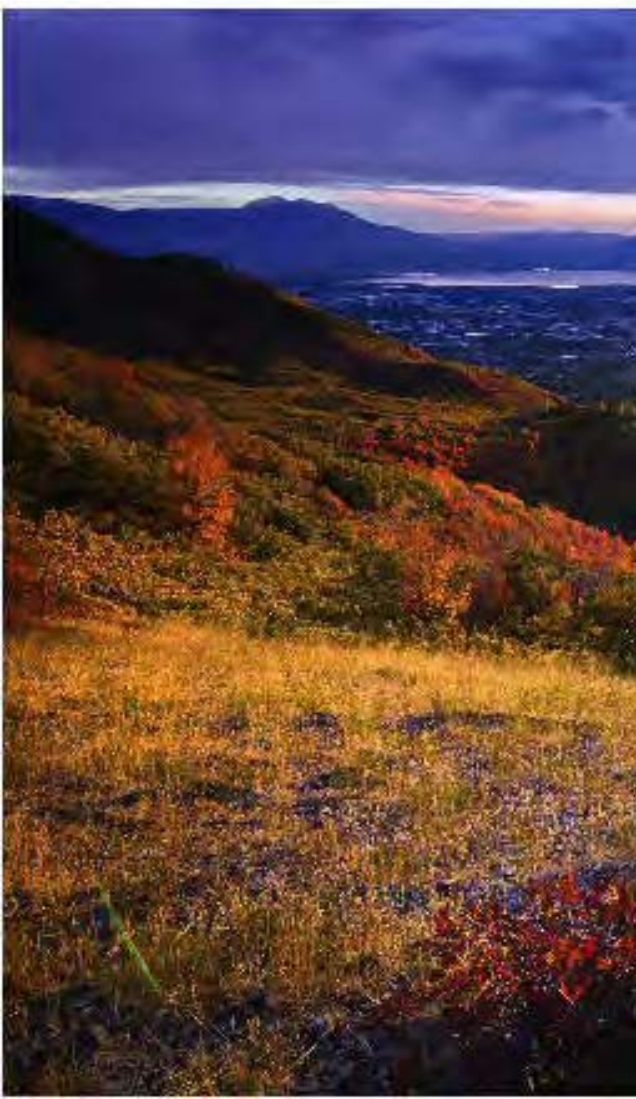
### Next steps

Council staff will:

- Continue to support the data gathering for and drafting of the new General Plan and periodically provide guidance as needed throughout the process.
- Provide a list of current General Plan goals that are unclear, not started, require policy direction, etc. to the City Administrative Staff and Planning Commission for their consideration during the drafting of the updated General Plan, and to the Council
- Work with City Departments to specifically identify impediments to goal completion and, in conjunction with the Council as needed, find solutions to these problematic goal statements.
- Consistently report back to the Council with recommended changes to the goals of the current General Plan and provide updates on the goals of the updated Plan.
- The General Plan is currently going through an update. We anticipate it will be done prior to next year's General Plan Goals review.



## Informational Section



# Budget Information

## Basis of Budgeting

This budget document is prepared using the modified-accrual basis for all funds, the same basis used to prepare the City's financial statements in the Comprehensive Annual Financial Report. The modified accrual method is a governmental accounting method where revenue is recognized when it becomes measurable and available. Expenditures are typically recognized in the period in which the liability is incurred. Budgets are prepared annually, with regular review with each department director. All funds included in the budget book are legally appropriated by the Municipal Council.

## Budget Administration and Methodology

Provo City's Finance Division in the Administrative Services Department assists the Mayor in preparing the City's budget, following regulations from the Utah State Auditor's Office and within approved guidelines listed in the Utah Municipal Code 10.6 Uniform Fiscal Procedures for Utah Cities. The budget team works closely together to present to the Municipal Council a balanced budget. The balanced budget methodology means that revenue is greater than expenditures, revenue equals expenditures, or revenue and appropriated fund balance equals expenditures. An approved budget is required for any fund that will have expenditures throughout the year. Further budget policies and processes will be discussed throughout the budget book.

## Budget Approval

Once the budget process is complete, the Mayor presents the completed budget to the Municipal Council by the first Tuesday in May. The Council then reviews the budget and presents any questions or concerns to the administration. Two public hearings are held in the month of June during regularly scheduled Council meetings. Per Utah State Code, the budget must be adopted by resolution by June 30th of each fiscal year, unless the City is planning on Truth in Taxation. If the City holds a Truth in Taxation hearing, the budget must be adopted by August 31st. Once the budget is adopted, this becomes the legal working budget for each department/division in the City.

The budget resolution presented to the Council provides the budget staff with the ability to make changes to the budget throughout the fiscal year. The resolution provides for the following:

- Authorization to carry outstanding encumbrances and project/grant balances from one fiscal year to the next, and authorization to re-appropriate with the Mayor's approval.
- Capital Improvement Function funds cannot be deleted; changed in budget amount by more than 10% of the original cost or \$50,000, whichever is less; or new functions added without approval from the Municipal Council.
- Authorization to move budget appropriations along with needed expenditure adjustments including capital labor from the individual enterprise funds to the corresponding capital improvement fund in conjunction with the capital expenditure.
- Authorization for the Mayor to increase appropriations for revenues in excess of the adopted budget in the following areas: Police & Fire reimbursable overtime, medical supply inventory, grants, cemetery fees received in Parks & Recreation CIP Fund, lease and interest revenue, new development street signs and street overlays, impact fees, aid-to-construction, reimbursements, revenues in self-sustaining funds, and donations.
- Mayor is authorized to transfer excess fund balances of funds subsidized by the General Fund, Justice Court, and Trust and Agency back to the General Fund.

## Budget Presentation

Each fund or department's financial report includes three years of actuals, the FY2022 original budget, the FY 2022 "adjusted" budget and the FY 2023 tentative budget. The adjusted budget includes the FY 2022 adopted budget, carryover from the previous fiscal year—including capital project budgets, and any appropriations that occurred during FY 2022.



## Fiscal Year 2023 Budget Calendar

Dec 2021 &  
Jan 2022

- Dec 16 - Directors receive Five-Year CIP template & instructions from Finance
- Jan 5 - Directors receive Revenue Projection spreadsheets from Finance
- Jan 20 – Directors submit revenue forecasts to Finance
- Jan 18 - Mayor and Finance meet to review budget calendar and CIP Process
- Jan 25 - Council and Finance staff meet to review budget calendar and CIP Process
- Jan 27 - Directors submit Five-Year CIP spreadsheets to Finance

February

- Feb 1 - Directors' Meeting: Finance reviews budget calendar with Directors
- Feb 1 - Work Meeting: Finance reviews budget calendar with the Council
- Feb 9 - Directors receive supplemental request template
- Feb 10 - Mayor and Finance review revenue forecasts
- Feb 15 - Work Meeting: Directors begin budget presentations to the Council
- Feb 16 - Parks & Rec, Mayor, & Finance review Parks & Rec's Five-Year CIPs
- Feb 16 - Public Works, Mayor, & Finance review Public Works' Five-Year CIPs
- Feb 17 - Mayor and Finance review General, Econ Dev, & Legacy Five-Year CIPs
- Feb 17 - Energy, Mayor, & Finance review Energy's Five-Year CIPs
- Feb 17 - Mayor and Finance conduct final Five-Year CIP review
- Feb 23 - Council and Finance staff review revenue projections and Five-Year CIP

March

- Mar 1 – Directors receive TM1 instructions for operating budget submissions
- Mar 1 – Directors receive payroll schedules from Finance
- Mar 1 - Finance delivers Five-Year CIP report to Municipal Council
- Mar 1 - Work Meeting: Finance presents revenue projections to the Council
- Mar 1 - Work Meeting: Directors continue budget presentations to the Council
- Mar 10 – Directors receive consolidated fee schedule updates request
- Mar 15 - Work Meeting: Finance reviews Five-Year CIP report with the Council
- Mar 15 - Work Meeting: Directors continue budget presentations to the Council
- Mar 17 - Directors submit supplemental requests to Finance
- Mar 17 - Directors submit operating budgets to Finance through TM1
- Mar 17 - Directors submit payroll budget spreadsheets to Finance
- Mar 22 - Finance meets with Council Staff to give update on budget process
- Mar 24 - Directors receive performance measure request
- Mar 29 - Work Meeting: Directors continue budget presentations to the Council
- Mar 31 – Directors submit consolidated fee schedule updates
- Finance determines Chargeback and Utility allocation budgets

April

- Apr 5 – Directors present supplemental requests to Mayor
- Apr 5 - Mayor and Finance review supplemental requests and operating budgets
- Apr 8 - Directors submit performance measures to Finance
- Apr 18 - Mayor conducts final review of tentative budget
- Apr 19 - Municipal Council continues budget meetings with Directors
- Finance prepares proposed operating budget sheets based on recommendations from Administration
- Apr 20 – Directors review chargebacks with Finance
- Apr 26 - Finance reviews key issues of proposed budget with Council Staff
- Finance prepares final proposed documents prior to May 3 work meeting.

## Fiscal Year 2023 Budget Calendar

<b>May</b>	<ul style="list-style-type: none"> <li>• May 3 – The Mayor presents tentative budget to the Municipal Council</li> <li>• May 17 - Council tentatively adopts the proposed tentative budget</li> <li>• May 10, 24, and/or 31 - Council budget retreats occur as needed</li> <li>• Council staff produce Citizen’s Budget document as a reference for the public</li> <li>• Council staff provide budget-related topics for public input and discussion on Open City Hall.</li> </ul>
<b>June</b>	<ul style="list-style-type: none"> <li>• June 7 - First public hearing for proposed budget</li> <li>• June 7 - Public hearing on transfers to the General Fund</li> <li>• June 14 - Council adopts certified tax rate (June 22 is State Code deadline)</li> <li>• June 21 - Second public hearing for proposed budget;</li> <li>• June 22 - State deadline for adopting certified tax rate if not holding a Truth in Taxation hearing</li> <li>• June 30 - State deadline for final budget adoption if not holding a Truth in Taxation hearing</li> </ul>
<b>July</b>	<ul style="list-style-type: none"> <li>• July 12 - Truth in Taxation hearing held if property tax increase is proposed</li> <li>• July 26 - Truth in Taxation hearing held if property tax increase is proposed</li> </ul>
<b>August</b>	<ul style="list-style-type: none"> <li>• Aug 17 - State deadline for budget adoption if property tax increase is proposed</li> <li>• Submit budget to Utah State Auditor’s Office</li> <li>• Submit budget to GFOA for certification</li> <li>• Departments submit carryover requests from FY22 Budget to Finance. (Mayor will review in September.)</li> </ul>

# Budget Highlights

3 May 2022

Municipal Council:

I am pleased to submit our proposed budget for the City of Provo, Utah for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

This budget is the result of many hours and the contributions of Council members, the public, employees, and City leadership.

Preparation for the Fiscal Year 2023 budget began in January 2022 with the Mayor, City Administrative Officer, and administrative budget team looking at early revenue forecasts, projected retirement and insurance increases, and department needs for the Fiscal Year 2023.

The administrative budget team met with the City Administration to monitor and plan for the following:

- Revenue Needs & Forecasts

- Budget Expenses & Shortfalls

- Impacts from inflation

- Merit Increases, Retirement, Health Insurance, Operation and Maintenance Needs, Capital Needs, Vehicle Replacement, Outsourcing, Adequacy of Fees & Taxes

- The Fiscal Year 2023 Five-year Capital Improvement Plan includes recommended changes made by Municipal Council staff and include priority levels, operating budget impact, and identifying whether funding sources have been identified.

Provo City continues to work hard in maximizing every dollar and providing a great value to our residents. Our employees understand that every tax dollar we receive is a sacrifice from our residents who trust us to use it wisely.

The Fiscal Year 2023 Budget supports our ongoing goal of continued fiscal health with a sustainable budget. Monies are invested in capital improvements, vehicle replacement, and employees. Provo City employees are among the greatest and most critical assets the City has, and by investing in them, we are better able to recruit, develop, and retain top employees.

The Administration continues to look for opportunities for its employees to grow and be prepared to become future leaders at the City. The City continues to provide full-time employees with the opportunity to apply for education assistance and be reimbursed for up to fifty percent of their educational costs.

The Administration has reviewed and addressed the Budget Priorities that were provided by the Municipal Council in the Fiscal Year 2023 Tentative Budget.

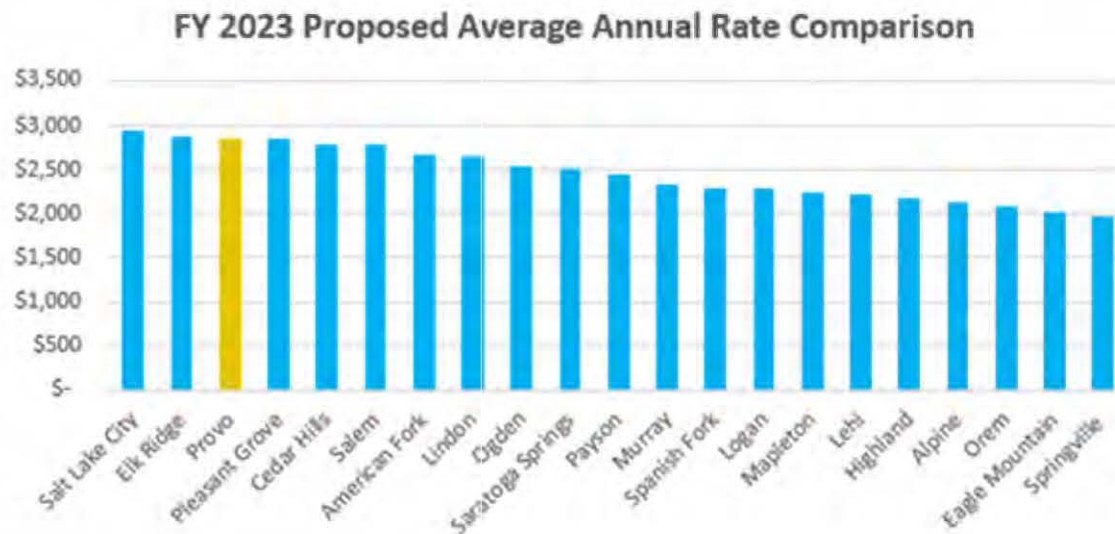
In accordance with Council and Administration priorities to promote the sustainability and long-term outlook of the City, rates and fees are designed to cover costs of their services. Included in the appendix to the Budget Document is a list of Consolidated Fee Schedule changes. A comprehensive list of fees is included in Provo City Code as well.

Utility rate increases are being implemented to fund ongoing operational and capital improvements throughout the City.

The following utility rate increases are being included in the recommended budget:

- An average 2% or \$2 monthly increase per average residential home on Energy utility sales (Energy Fund)
- An average 9% or \$6.85 monthly increase per average residential home on wastewater utility sales (Wastewater Fund)
- An average 5% or \$2.50 monthly increase per average residential home on water utility sales (Water Fund)

The graph below depicts the City's position compared to other cities after implementing the proposed rates, excluding Energy. This graph would assume that other comparable entities make no other changes to their current rates



### Funded Personnel Costs

To improve retention of existing employees and recruitment of new employees, the following personnel costs are included in the budget:

- Cost of living increase (5%)
- Merit Increases (2.5%)
- Health Insurance Cost Increases (.1%)
- Career Series Advancements and Market Study increases

All full-time positions were reviewed, and market adjustments were made to the grades of those positions that were 5% below the market.

- Sick leave buyout
- Utah Retirement System
- Employee Appreciation
- Employee Recognition
- Birth Parent and Adoption leave

## **Expenditures**

All departments and divisions continue to do the same or more with very limited operational budget changes. The expenses below are categorized as restored budget cuts, supplemental requests, and other funded items.

### *Supplemental Requests*

Each department/division had the opportunity to submit supplemental requests as part of the Fiscal Year 2023 budget process. Seventy-three requests were made, totaling \$3,985,907. Of that amount, \$969,440 has been funded in Fiscal Year 2023 in the following departments:

#### Police

\$432,950 will fund an sergeant, officer, two vehicles, and equipment to be stationed at the airport.

#### Information Systems

\$90,420 Backup Archival will provide capability for data recovery after 90 days and meet the FBI's recommendation for the use of immutable storage that is designed to prevent modification or deletion. In the event of a ransomware incident, this data is not fully recoverable with existing capabilities.

\$55,000 Security Operations Center (SOC) is an externally managed system that detects, analyzes and responds to cyber security threats. This managed security solution provides specialized software and trained personnel to offer organizations many of the same functions that an internal team can. The external SOC will coordinate with and augment the existing IS and security team and can do so at a fraction of the cost.

#### Development Services

\$11,000 Granicus Subscription Renewal

\$25,000 Increase the City Match to Downtown Provo Inc.

#### Parks and Recreation

\$81,298 Full-time Technical Operations Assistant Coordinator for the Covey Center, with 50% of the cost being offset by increased Covey Center revenue projections.

#### Public Works

\$86,045 Full-time Fleet Technician to assist in adequately maintaining the city fleet.

\$86,700 Full-time Public Relations Information employee will represent the Public Works Department and coordinate internal and external communications with the Administration's Community Relations/Public Information Officer. This position will replace an intern role.

\$41,027 Full-time Sanitation Worker due to increased demand for picking up the recycle can weekly and an increase in the service lines for all of the cans. (The cost of the position is \$87,000, but it will be offset by reducing the contract employee budget by \$46,367.

\$60,000 Three additional part-time Reclamation Positions; administrative assistant, operator, and pre-treatment inspector.

#### *Other Funded Items*

In preparation for new Airport Terminal opening, an increase in scheduled commercial service flights, and to meet the FAA standards of our Airport certification, the following are included in the proposed Fiscal Year 2023 Budget:

Six additional full-time positions:

- Police sergeant, car, and equipment dedicated 100% to Airport security (noted in Supplemental Request section and funded in the Police department)
- Police officer, car, and equipment dedicated 100% to Airport security (noted in Supplemental Request section and funded in the Police department)
- Airport Division Director
- Airport Maintenance Manager
- Airport Document Manager
- Airport Security Manager

One additional part-time position:

- Airport Wildlife Biologist

Airport Terminal operating expense increased \$441,000.

Airport overall operating expense increased \$1.5 million.

The budget includes the assumption that a \$530,053 Airport property purchase will be funded through a fund balance appropriation during the fiscal year.

In the past (except for the Fiscal Year 2021 budget), Provo City has provided regular capital replacement funding for the Recreation Center – approximately \$400,000 each year. During discussions on the Fiscal Year 2022 budget, the Parks and Recreation department and the Administration agreed to propose a new funding model. Currently the Parks and Recreation Department sells the Triple Play season pass that provides access to amenities at the Recreation Center, Peaks Ice Arena, and the Timpanogos Golf Club. To meet the capital needs of these three facilities, beginning in Fiscal Year 2022, a funding mechanism was established in a new fund which will be called the Recreation Facilities Capital Fund.

Each year after the completion of the fiscal year, revenues will be compared with expenses at the Recreation Center to determine net income. The general fund will contribute to the Recreation Facilities Capital Fund the first \$400,000 of net income. If net income for the Recreation Center exceeds \$400,000, the general fund will contribute half of the amount that exceeds \$400,000 to the Recreation Facilities Capital Fund. The

other half will fall to general fund balance. If fund balance at the Peaks Ice Arena or the Timpanogos Golf Club exceeds 25% of revenues, a transfer of the excess will be made to the Recreation Facilities Capital Fund.

In addition to the Recreation Center, the General Fund has a number of facilities it maintains. The Administration and the Municipal Council have a strong desire to have the funding necessary to adequately maintain the different facilities within the General Fund so that it will be able to serve residents over the long term. In order to meet this need, as has been done in prior years, we have set aside funding to adequately maintain the building and equipment over their useful life. Any unused funds in any given year will be moved forward for future use. During Fiscal Year 2022 the new City Hall/ Public Safety Building and Airport Terminal were completed, and an assessment has been made to determine the amount needed to adequately maintain the new buildings and equipment and funds. This amount will also be set aside.

The budget includes funding from a Recreation, Arts, and Parks (RAP) Tax that was approved by the voters in November 2015. The proposed budget assumes the tax will generate approximately \$1.9 million in Fiscal Year 2023 for recreation and arts projects.

The City has included in the budget the recommended vehicle replacements from the City Fleet Committee.

### **Summary**

Provo City has been recognized as a community of choice by recent national accolades and the citizen survey results. Our goal is to provide residents with the services they need in an efficient and transparent manner. I believe the budget process forces us to make difficult decisions and prioritize what items should be funded. The City continues to make difficult decisions to reduce ongoing costs and to strengthen revenues. For Fiscal Year 2023, the Administration is proposing a balanced budget. During the Fiscal Year 2023 budget process, there has been an attempt to make good financial decisions that consider both the short-term and long-term impacts.

We welcome and encourage your careful review of our recommended budget. We also welcome the input of our residents as we proceed through the process of adopting the City's annual budget. As always, our staff is at your disposal to respond to questions and assist in any way the Municipal Council would like over the next several weeks. We believe that you will find this budget responsive to your concerns and aspirations and forward-thinking as we plan together for the future of the Provo community.

Sincerely,

A handwritten signature in black ink, appearing to read 'John Borget', written in a cursive style.

John Borget  
Director of Administrative Services

# Functional Unit Matrix

Departments (Functional Units)	Municipal Council	Legal	General Services	Mayor's Office & Media	Administrative Services	Development Services	Fire	Police	Parks & Rec.	Power	Public Works	Library	Customer Service	Non Depart.
<b>GOVERNMENTAL FUNDS</b>														
General Fund	X	X	X	X	X	X	X	X	X		X			
<b>ENTERPRISE FUNDS</b>														
Airport											X			
Power										X				
Peaks Ice Arena									X					
Sanitation											X			
Wastewater											X			
Water											X			
Utility Transportation											X			
Golf Course									X					
<b>SPECIAL REVENUE FUNDS</b>														
Justice Court					X									
Emergency Response							X							
Library												X		
Covey Center									X					
Cemetery Perpetuity									X					
Cemetery Plots									X					
Vending														X
CDBG						X								
Rental Rehabilitation						X								
Home Consortium						X								
Special Purpose Grants						X								
<b>CAPITAL IMPROVEMENT PROJECT (CIP) FUNDS</b>														
General CIP														X
B&C CIP											X			
Engineering CIP											X			
Parks CIP									X					
Econ. Development CIP						X								
<b>INTERNAL SERVICE FUNDS</b>														
Employee Benefits														X
Insurance & Claims														X
Facility Services					X									
Computer Replacement														X
Vehicle Maintenance											X			
Vehicle Replacement											X			
Telecom														X
Customer Service													X	
<b>DEBT SERVICE FUNDS</b>														
Debt Service														X
ERP Debt Service														X
Telecom Debt Service														X





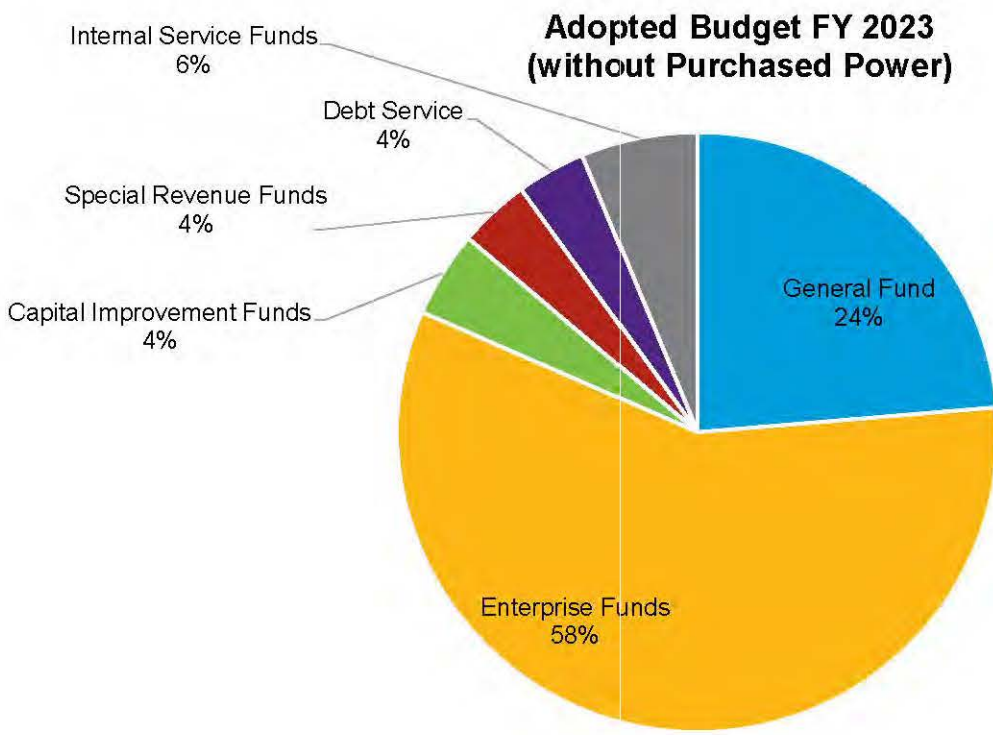
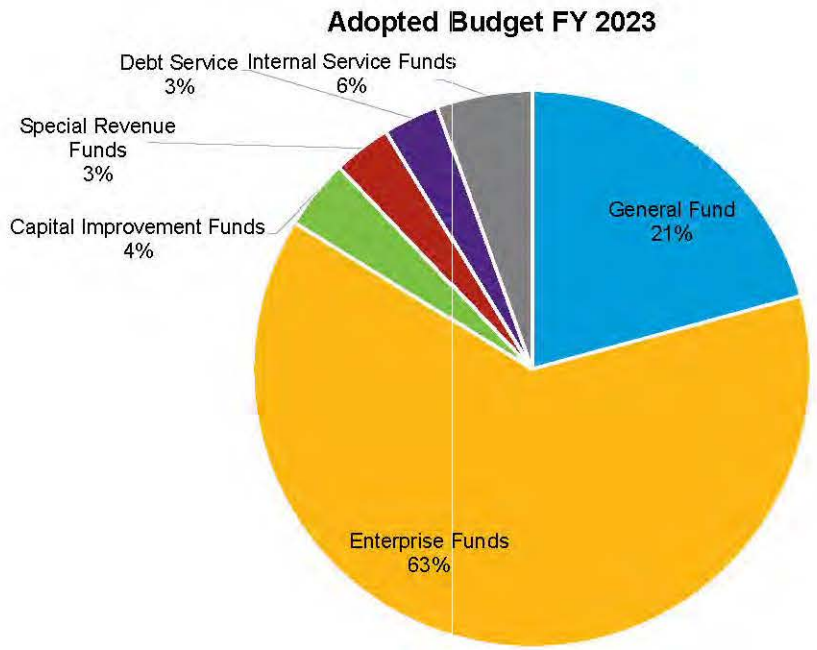
# Financial Information



FY2023 Tentative Budget by Fund					
Fund	Revenue	Transfer In	Expenditures	Transfer Out	Change in Fund Balance
<b>General Fund</b>	\$ 67,229,392	\$ 13,942,466	\$ (71,304,743)	\$ (9,867,115)	\$ -
<b>Enterprise Funds</b>					
Airport	23,041,725	894,229	(23,935,954)	-	0
Energy	77,374,584	-	(72,149,276)	(10,992,942)	(5,767,634)
Golf Course	1,710,100	60,882	(1,770,982)	-	0
Peaks Ice Arena	2,282,000	-	(2,120,766)	-	161,234
Sanitation	6,541,500	-	(7,071,506)	(713,792)	(1,243,798)
Utility Transportation	2,160,000	-	(2,160,000)	-	-
Wastewater	69,462,869	-	(74,107,598)	(3,401,931)	(8,046,660)
Water	46,038,557	583,820	(46,056,311)	(1,884,778)	(1,318,712)
<b>Total Enterprise Funds</b>	<b>228,611,335</b>	<b>1,538,931</b>	<b>(229,372,392)</b>	<b>(16,993,443)</b>	<b>(16,215,569)</b>
<b>Capital Improvement Funds</b>					
B&C Road	16,000	2,714,378	(2,840,000)	-	(109,622)
Engineering	3,075,000	-	(2,900,000)	(50,000)	125,000
General CIP	-	51,000	(51,000)	-	-
Golf	-	-	-	-	-
Economic Development CIP	5,000	-	-	-	5,000
Parks & Recreation CIP	7,533,386	1,902,440	(9,771,117)	(300,496)	(635,787)
<b>Total Capital Improvement Funds</b>	<b>10,629,386</b>	<b>4,667,818</b>	<b>(15,562,117)</b>	<b>(350,496)</b>	<b>(615,409)</b>
<b>Special Revenue Funds</b>					
Covey Center	786,178	492,150	(1,278,328)	-	-
Cemetery Perpetuity	3,000	307,500	-	(168,997)	141,503
Covey Center Performance	200,000	-	(200,000)	-	-
Emergency Response	846,983	1,941,849	(2,788,832)	-	(0)
Justice Court	948,000	684,545	(1,632,545)	-	-
Library	4,647,338	-	(5,074,999)	-	(427,661)
Trust & Agency	45,000	-	(3,000)	-	42,000
Development Services	3,242,550	-	(1,993,587)	-	1,248,963
<b>Total Special Revenue Funds</b>	<b>10,719,049</b>	<b>3,426,044</b>	<b>(12,971,291)</b>	<b>(168,997)</b>	<b>1,004,805</b>
<b>Debt Service</b>					
Telecom	20,000	3,250,000	(3,222,689)	-	47,311
ERP	-	470,274	(869,689)	-	(399,415)
General	8,329,856	469,493	(8,173,850)	(440,000)	185,499
<b>Total Debt Service Funds</b>	<b>8,349,856</b>	<b>4,189,767</b>	<b>(12,266,228)</b>	<b>(440,000)</b>	<b>(166,605)</b>
<b>Internal Service Funds</b>					
Computer Replacement	-	-	-	-	-
Customer Service	3,569,490	101,470	(3,670,960)	-	0
Employee Benefits	1,851,730	-	(1,851,728)	-	2
Vehicle Replacement	5,943,683	125,000	(6,820,187)	-	(751,504)
Facility Services	1,871,654	481,534	(2,353,188)	-	0
Telecom	510,000	-	(339,579)	-	170,421
Insurance/Claims	2,234,683	-	(2,234,686)	-	(3)
Vehicle Maintenance	4,015,273	-	(4,207,004)	-	(191,731)
<b>Total Internal Service Funds</b>	<b>19,996,513</b>	<b>708,004</b>	<b>(21,477,331)</b>	<b>-</b>	<b>(772,814)</b>
<b>Total - All Funds</b>	<b>\$ 345,535,531</b>	<b>\$ 28,473,030</b>	<b>\$ (362,954,102)</b>	<b>\$ (27,820,051)</b>	<b>\$ (16,765,592)</b>
*Storm Drain - See Appendix	6,221,000	-	(5,630,933)	(652,979)	(62,912)
*Redev. Agency - See Appendix	1,582,785	-	(1,203,488)	-	379,297
<b>Adjusted Total</b>	<b>353,339,316</b>	<b>28,473,030</b>	<b>(369,788,523)</b>	<b>(28,473,030)</b>	<b>(16,449,207)</b>
Provo City's FY 22 Budget amount					
*Storm Drain and the Redevelopment Agency are separate legal entities outside of the Provo City organization and consequently have individual budgets that are approved separately.					

All Funds Summary	Actual FY 2019	Actual FY 2020	Actual FY 2021	Original Budget FY 2022	Adjusted Budget FY 2022	Tentative Budget FY 2023
Utility Sales	\$ 104,497,165	\$ 106,229,733	\$ 112,901,308	\$ 113,397,313	\$ 114,067,313	\$ 117,901,510
Sales Tax	19,582,083	20,675,621	23,865,184	23,843,437	23,843,437	28,719,481
Chargeback	13,447,469	14,526,004	12,317,871	17,236,198	16,136,498	15,811,604
Property Tax	12,652,945	18,090,329	19,560,124	18,881,971	18,881,971	19,030,738
Recreation, Arts & Parks (RAP)	1,349,125	1,433,495	1,647,562	1,633,532	1,633,532	1,902,440
Franchise Fee	9,861,746	9,602,848	10,096,367	10,848,000	10,523,000	11,003,000
Fees	24,130,307	21,517,136	20,771,136	27,302,090	19,225,616	27,273,051
Grants	8,042,363	31,283,633	18,862,105	42,020,063	42,069,845	66,764,190
Telecom Debt Charge	3,446,734	3,382,212	3,494,632	3,250,000	3,250,000	3,500,000
B&C Roads	3,963,322	3,846,845	4,154,904	4,000,000	4,000,000	4,000,000
Fines	658,371	631,000	520,741	690,699	710,699	600,000
Miscellaneous	16,882,529	16,790,196	22,182,304	2,263,700	9,462,744	7,593,434
Other Tax	1,284,657	3,383,003	3,743,518	3,283,213	3,725,456	4,196,983
License	546,755	447,555	470,276	500,000	500,000	500,000
Principal/Interest Income	7,999,482	4,129,299	1,335,354	1,911,600	1,999,768	1,739,100
Land Sales	347,057	3,686,695	-	-	-	-
Loan/Bond Proceeds	70,850,258	5,000,000	10,398	28,000,000	28,000,000	35,000,000
Transfer In	23,198,971	29,698,103	29,671,082	29,518,835	29,251,335	28,473,030
<b>Total Revenue &amp; Transfer In</b>	<b>322,741,338</b>	<b>294,353,706</b>	<b>285,604,865</b>	<b>328,580,651</b>	<b>327,281,215</b>	<b>374,008,561</b>
<b>Expenditures &amp; Transfer Out</b>						
General Fund	64,615,934	67,722,715	77,247,855	73,888,347	79,574,423	81,171,858
Enterprise Funds	134,339,520	144,578,120	161,275,194	192,922,238	275,685,356	246,365,835
Capital Improvement Funds	15,551,391	28,258,737	41,435,137	19,345,290	92,130,190	15,912,613
Special Revenue Funds	11,363,581	13,398,054	11,490,630	13,207,775	18,425,163	13,140,288
Debt Service	9,610,015	15,596,139	13,293,958	13,952,948	13,952,948	12,706,228
Internal Service Funds	17,195,775	18,378,374	18,677,136	19,661,357	25,423,167	21,477,331
<b>Total Expenditures &amp; Transfer Out</b>	<b>252,676,216</b>	<b>287,932,139</b>	<b>323,419,910</b>	<b>332,977,956</b>	<b>505,191,247</b>	<b>390,774,153</b>
<b>Net Change in Fund Balance</b>	<b>\$ 70,065,122</b>	<b>\$ 6,421,568</b>	<b>\$ (37,815,045)</b>	<b>\$ (4,397,304)</b>	<b>\$ (177,910,033)</b>	<b>\$ (16,765,592)</b>

Total expenditures above include the cost of purchased power from Utah Municipal Power Agency, which is included in the Enterprise Funds total. Total expenditures are compared both with the purchased power cost and without the purchased power cost.



# Personnel Totals by Department (Full-Time Equivalents)

Department	Divison	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Difference
Parks & Recreation	Parks	134.3	163.2	156.8	156.9	158.4	166.1	162.3	164.8	163.3	167.8	4.5
Police	Police	165.0	164.9	168.5	172.0	174.7	150.5	156.5	155.0	157.2	159.2	2.0
Fire	Fire	81.3	80.0	80.0	80.0	83.0	83.0	83.0	84.0	84.5	85.4	0.9
Development Services	Community & Neighborhood Services	22.3	24.3	24.3	27.3	26.3	26.0	15.0	15.5	22.6	19.9	(2.8)
Public Works	Engineering	16.3	18.5	18.5	19.1	19.1	19.6	19.6	18.0	20.5	20.5	-
Admin. Services	Information Systems	15.5	15.5	16.3	16.0	16.0	16.4	19.4	18.2	18.2	19.7	1.5
Public Works	Streets	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	-
Development Services	Development Services	-	-	-	-	-	-	12.0	15.0	15.0	16.0	1.0
Legal	Legal	13.4	13.4	13.3	13.3	14.0	14.0	14.0	13.5	14.8	14.1	(0.6)
Mayor's Office	Mayor's Office	6.8	11.4	11.6	11.4	12.4	10.4	10.4	11.3	11.3	11.6	0.3
Municipal Council	Municipal Council	8.0	7.7	8.3	8.3	8.8	8.8	8.8	8.6	8.7	8.7	0.0
Admin. Services	Human Resources	8.5	8.5	8.5	8.5	8.5	8.5	7.5	7.6	7.6	7.6	-
Admin. Services	Finance	9.5	9.5	9.5	8.0	8.0	9.0	7.0	8.5	8.5	7.5	(1.0)
Development Services	Economic Development	4.0	4.0	4.0	4.0	4.0	3.0	3.0	1.0	2.0	2.0	-
Admin. Services	Recorder	1.0	1.0	1.0	1.0	1.6	1.6	1.6	1.4	1.4	1.4	-
	<b>General Fund Total</b>	<b>502.4</b>	<b>537.1</b>	<b>535.4</b>	<b>541.8</b>	<b>550.8</b>	<b>533.0</b>	<b>536.1</b>	<b>538.4</b>	<b>551.7</b>	<b>557.4</b>	<b>5.8</b>
Energy	Energy	63.0	64.5	66.1	66.6	69.1	69.1	69.8	66.5	68.0	68.0	-
Library	Library	52.1	57.6	57.8	61.0	57.7	59.1	59.2	58.8	58.7	59.1	0.4
Public Works	Water	32.4	36.0	36.6	36.6	35.1	36.1	36.6	39.0	39.0	39.1	0.1
Public Works	Wastewater	27.8	27.8	28.3	28.3	29.1	31.1	34.9	33.9	34.4	36.0	1.6
Parks & Recreation	Golf	7.7	7.7	7.7	12.2	12.2	13.2	13.2	15.1	25.3	28.4	3.1
Fire	Emergency Response	9.0	7.0	5.0	4.0	4.0	27.0	26.0	25.2	28.3	27.8	(0.5)
Customer Service	Customer Service	31.6	31.5	29.5	30.2	29.7	35.1	37.6	25.0	25.1	25.2	0.1
Public Works	Sanitation	13.6	13.6	16.6	16.6	19.4	21.4	21.4	21.4	21.0	22.0	1.1
Parks & Recreation	Peaks Ice Arena	-	-	-	-	-	14.5	14.5	14.5	14.5	17.3	2.8
Public Works	Airport	3.7	3.7	4.2	4.2	4.2	4.2	5.2	6.2	6.2	13.7	7.5
Parks & Recreation	Covey Center	12.4	11.3	15.3	15.3	15.3	15.3	15.3	15.3	11.5	12.8	1.3
Public Works	Vehicle Maintenance	8.0	8.0	8.0	8.0	8.0	8.0	9.0	9.0	10.3	11.9	1.7
Admin. Services	Justice Court	12.8	12.6	11.5	11.5	9.5	9.5	9.5	9.0	10.0	10.0	-
Admin. Services	Facilities	8.0	8.0	8.0	8.0	8.0	8.0	8.0	7.5	7.5	7.5	-
Development Services	Community Development Block Grant (CDBG)	-	-	-	-	-	-	5.0	6.0	4.0	4.0	-
Legal	Insurance/Claims	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	-
Admin. Services	Employee Benefits	0.6	0.7	0.7	0.7	0.7	0.7	1.0	1.0	1.0	1.0	-
	<b>Non General Fund Total</b>	<b>283.5</b>	<b>290.8</b>	<b>296.1</b>	<b>304.0</b>	<b>302.9</b>	<b>353.2</b>	<b>367.2</b>	<b>354.4</b>	<b>365.6</b>	<b>384.7</b>	<b>19.1</b>
	<b>Total</b>	<b>785.8</b>	<b>827.9</b>	<b>831.5</b>	<b>845.8</b>	<b>853.7</b>	<b>886.1</b>	<b>903.3</b>	<b>892.9</b>	<b>917.3</b>	<b>942.1</b>	<b>24.9</b>

\*Note: Full Time Equivalent totals are rounded, and as a result, the difference between FY2022 and FY2023 for Legal, Sanitation, and Vehicle Maintenance are slightly different, if calculating by hand.

# Full-Time Equivalent Changes—Explanation

The number of Full-Time Equivalent (FTE) employees experienced a net increase of 23 FTEs in the FY 2023 budget. This is due to the following factors:

- New positions were added to the FY 2023 budget based on supplemental requests.
- Some part-time/seasonal FTE hours increased based on revenue projections that would support the increases.
- Several positions were added to the Police and Airport budgets, based on FAA requirements. \*Note: Three operation specialist positions were added to the Airport division mid-year in FY2022, but since they weren't in the original budget, they are included in the reconciliation below.

## FTE Changes to General Fund

Division	Net Changes in Full-Time Equivalents (FTE)	Explanation
Parks	4.50	- 0.90 FTE: Moved weed abatement part-time positions from Parks to Fire +4.92 FTE: Increased part-time/seasonal hours based on revenue projections for Cemetery and Rec Center +0.48 FTE: Added seasonal hours for Miss Provo Float management, which should have been added in FY19
Police	2.00	+2.00 FTE: Supplemental request for two Airport security officers approved
Fire	0.90	+0.90 FTE: Moved part-time weed abatement employees from Parks & Recreation to Fire
Community & Neighborhood Services	-2.75	+0.75 FTE: Code compliance officer position was only 25% budgeted in FY22; changed to 100% in FY23 - 1.00 FTE: CNS director position removed +1.00 FTE: Code compliance FTE added to replace director FTE - 1.00 FTE: Management analyst position moved to Development Services as full-time office specialist position - 1.00 FTE: Code compliance position removed as part of merger with Development Services - 0.50 FTE: Part-time office specialist position removed -1.00 FTE: Business Licensing position absorbed by Customer Service
Information Systems	1.50	+0.50 FTE: Supplemental request approved to restore Help Desk position after it was cut in FY21 budget due to COVID +1.00 FTE: Cybersecurity position moved from Finance to Information Systems in FY23 budget
Development Services	1.00	+1.00 FTE: Full-time office specialist converted from CNS management analyst position
Legal	-0.60	- 0.06 FTE: Grant-paid employee had accidentally been counted as an FTE in previous budgets. Corrected in FY23.
Mayor's Office	0.30	+0.30 FTE: Corrected hours for part-time media services position
Finance	-1.00	- 1.00 FTE: Cybersecurity position moved from Finance to Information Systems in FY23 budget

## FTE Changes to Other Funds

Division	Net Changes in Full-Time Equivalents (FTE)	Explanation
Library	0.40	+0.40 FTE: Adjusted hours for some part-time employees to reflect hours they will be working.
Water	0.10	+0.10 FTE: Supplemental request approved for converting part-time intern to full-time public relations position (divided across four funds)
Wastewater	1.60	+0.50 FTE: Supplemental request approved for part-time office assistant position +0.50 FTE: Supplemental request approved for part-time wastewater collections operator position +0.50 FTE: Supplemental request approved for part-time pre-treatment inspector position +0.10 FTE: Supplemental request approved for converting part-time intern to full-time public relations position (divided across four funds)
Emergency Response	-0.50	- 0.50 FTE: Adjusted part-time hours for reserve dispatchers to reflect how much they typically work
Customer Service	0.10	+0.10 FTE: Adjusted hours for part-time Customer Service representatives to reflect how much they work
Sanitation	1.10	+1.00 FTE: Supplemental request approved for new sanitation worker +0.10 FTE: Supplemental request approved for converting part-time intern to full-time public relations position (divided across four funds)
Golf	3.10	+3.10 FTE: Increased part-time and seasonal hours based on revenue projections for Golf
Peaks Ice Arena	2.80	- 1.00 FTE: Removed Rec Program Coordinator position in order to offset increase to part-time/seasonal hours +3.80 FTE: Increased part-time/seasonal hours based on revenue projections and removal of program coord. position
Covey Center	1.30	+1.00 FTE: Supplemental request approved for new technical operations assistant coordinator +0.30 FTE: Adjusted part-time hours based on increased revenue projections for Covey Center
Vehicle Maintenance	1.70	+1.00 FTE: Supplemental request approved for new automotive technician position +0.70 FTE: Contract position added to FY23 budget
Airport	7.50	+1.00 FTE: Division director position added due to FAA requirement +1.00 FTE: Airport maintenance manager position added due to FAA requirement +3.00 FTE: Three airport operations specialist positions added due to FAA requirement +1.00 FTE: Document manager position added due to FAA requirement +1.00 FTE: Airport security manager position added due to FAA requirement +0.50 FTE: Airport wildlife biologist position added due to FAA requirement +1.00 FTE: Position previously funded by grants added back into budget - 1.00 FTE: Airport operations coordinator position removed

# General Fund Information

The General Fund is the primary fund for the City. This fund is used to account for all financial resources not accounted for in other funds. The departments/divisions included in the General Fund are the Municipal Council, Mayor's Office & Media, Administrative Services (Finance, Cybersecurity, Human Resources, Information Systems, Recorder), Community & Neighborhood Services, Development Services, General Services, Fire, Police, Parks and Recreation, Engineering, and Streets.

## Revenue

Revenue for the City can be classified into three major sources: taxes, transfers in, and fees. Taxes consist of sales tax, property tax, and road tax. Fees include inspection fees, franchise fees, user fees, parks fees, business licenses, apartment licenses, and other fees. Transfers in include transfers from the enterprise funds. Other sources of revenue include intergovernmental revenues, grants, interest income, land sales, and other miscellaneous revenue. Revenue projections are done using trend analysis for those revenues that are not flat. Trend analysis generally includes a ten-year review of revenues received.

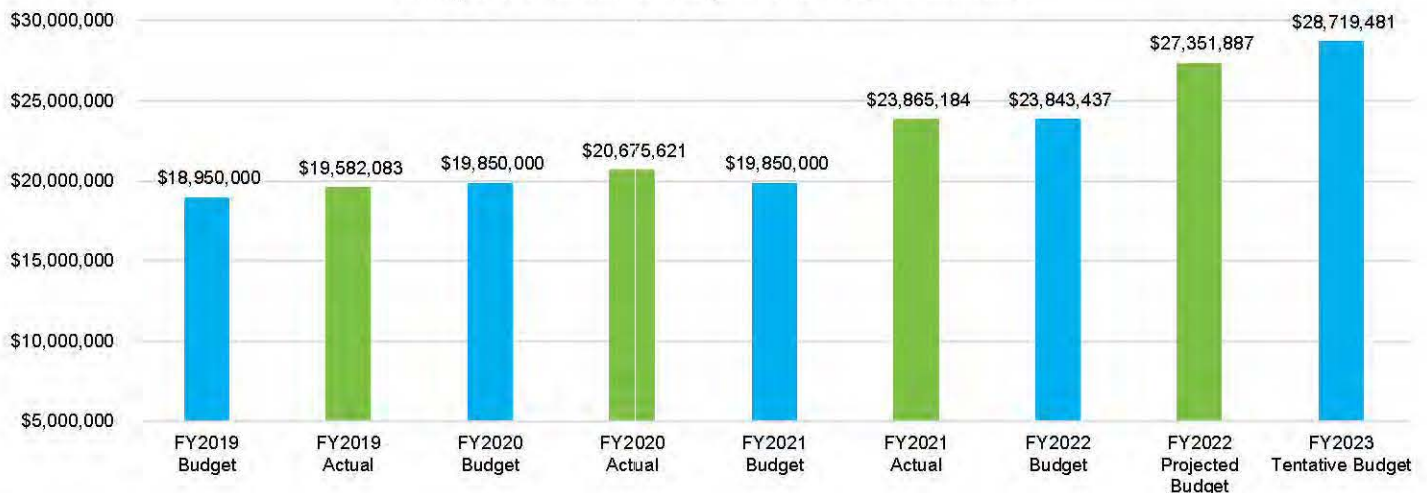
## Taxes

### Sales Tax

The largest source of revenue (35%) for the General Fund is sales tax. Sales tax for FY 2023 is budgeted at \$28.72 million, a 20% increase from the FY 2022 budget. The projected increase is based on the fact sales tax revenues are up 15% for FY 2022. In addition, future projections for sales tax revenues continue to look promising. In addition, Provo City has consistently been named one of the best cities to do business in the United States, and the City is always looking for new businesses to help bolster the economy further.

General Fund Revenue Summary	Actual FY 2019	Actual FY 2020	Actual FY 2021	Original Budget FY 2022	Adjusted Budget FY 2022	Tentative Budget FY 2023	% of Total
Sales Tax	\$ 19,582,083	\$ 20,675,621	\$ 23,865,184	\$ 23,843,437	\$ 23,843,437	\$ 28,719,481	35%
Transfer In	11,886,417	12,589,027	13,442,686	13,583,445	13,583,445	13,942,466	17%
Franchise Fees	9,861,746	9,602,848	10,096,367	10,848,000	10,523,000	11,003,000	14%
Fees	9,792,986	8,807,034	10,729,778	11,291,205	9,458,905	12,281,982	15%
Property Tax	5,189,348	5,499,448	5,835,841	5,799,835	5,799,835	5,890,319	7%
Road Tax	3,963,322	3,846,845	4,154,904	4,000,000	4,000,000	4,000,000	5%
Other Revenue	6,019,401	11,504,966	8,150,231	4,522,424	4,981,460	5,334,610	7%
<b>Total Rev &amp; Trans. In</b>	<b>\$ 66,295,303</b>	<b>\$ 72,525,789</b>	<b>\$ 76,274,990</b>	<b>\$ 73,888,346</b>	<b>\$ 72,190,082</b>	<b>\$ 81,171,858</b>	<b>1.4%</b>

Sales Tax Revenue  
Budgeted Amounts Compared to Actual Amounts



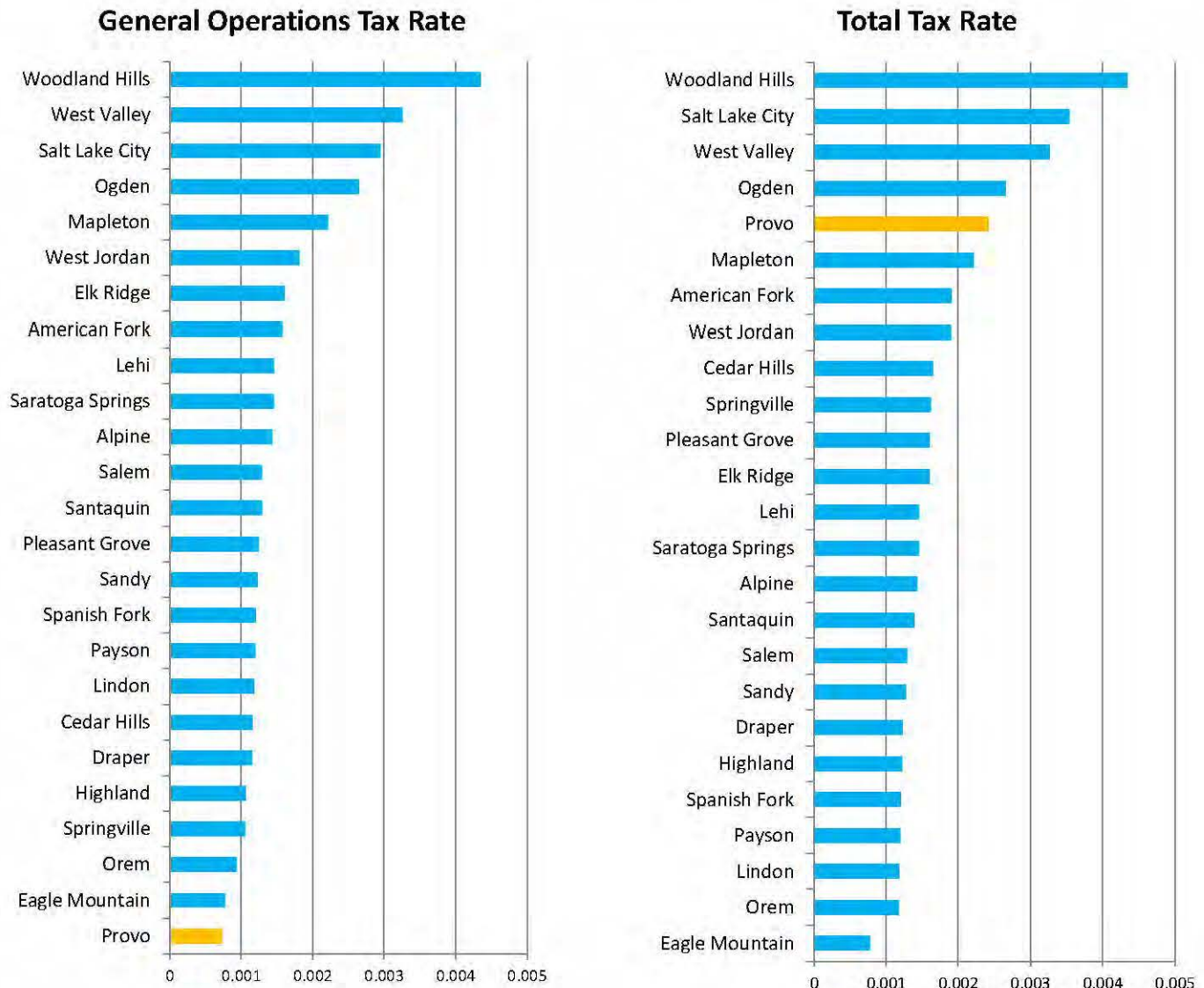
\*FY 2021 budget was approved at the beginning of the COVID-19 pandemic.

## Property Tax

Property tax is the second largest source of *tax* revenue for Provo City. The City has three separate property tax levies that are imposed—general operations, library, and debt service. The general operations levy assists in paying for public safety, parks & recreation, and other General Fund operations. The library levy pays for the operations of the Provo City Library. The debt service levy pays the principal and interest on the General Obligation bonds that Provo City has outstanding. Detail about the bonds outstanding are included in the Debt Service section of this book. The rates used below are the certified 2022 rates.

Levy	Rate
General Operations	0.000524
Bond Obligations	0.000791
<u>Library Operations</u>	<u>0.000380</u>
Total Property Tax Rate	0.001695

Below is a comparison of property tax rates, total and only general operations, for all cities in Utah County and comparable cities in surrounding counties. The data came from [taxrates.utah.gov](http://taxrates.utah.gov) for the 2022 tax year.



The total Property Tax budget includes ad valorem taxes and motor vehicle tax collections, which are *not* included in the City's total Property Tax levy.



## Other Taxes

Other taxes included in the FY 2023 budget are the lodging tax, the 1/4 cent sales tax, and the B&C Road taxes. The lodging tax pays for General Fund functions, the 1/4 cent sales tax is designated for transportation, and the Road Tax pays for road maintenance throughout Provo City. The B&C Road Tax is received in the General Fund, and a transfer is done to the B&C Capital Improvement Fund to pay for these expenses.

## Transfers In

Transfers In account for 17% of the total revenue and transfers in for the General Fund. Enterprise funds transfer 11% of their utility sales to the General Fund—10% for general operations and 1% to help pay for road maintenance in the Streets Division.

## Fees

### Franchise Fees

Franchise fees account for 14% of the total General Fund revenue and transfers in. State law authorizes cities to collect up to 6% on utilities operating within city boundaries. In FY 2023, there is a budgeted increase in franchise fee revenue of 0.01%, which is in direct correlation to the increase in utility rates from Provo City utilities, as well as increases in rates for other privately owned utilities.

### Other Fees

The other fees account for 15% of the total General Fund revenue and transfers in aggregate, but each fee individually is a smaller percentage of the total revenue. This revenue includes fees generated by the Community & Neighborhood Services Department (building permits, planning and zoning fees, inspection fees, and other fees pertaining to building), fees generated by the Parks and Recreation Department (recreation center fees, sports participation fees, etc.), and fees generated by the Public Safety Departments (ambulance fees, commuting fees, etc.).

## Other Revenue

Other revenue accounts for 6% of the total revenue and transfers in for the General Fund. This category includes grant and intergovernmental revenue, land sales, interest income, other tax, and miscellaneous revenue.

## Expenses

The FY 2023 General Fund budget presents a balanced budget. Expenses are analyzed each fiscal year by the Finance Division and reviewed by the department directors. The largest expense in the General Fund is personnel (salaries and benefits).

## Budget Highlights

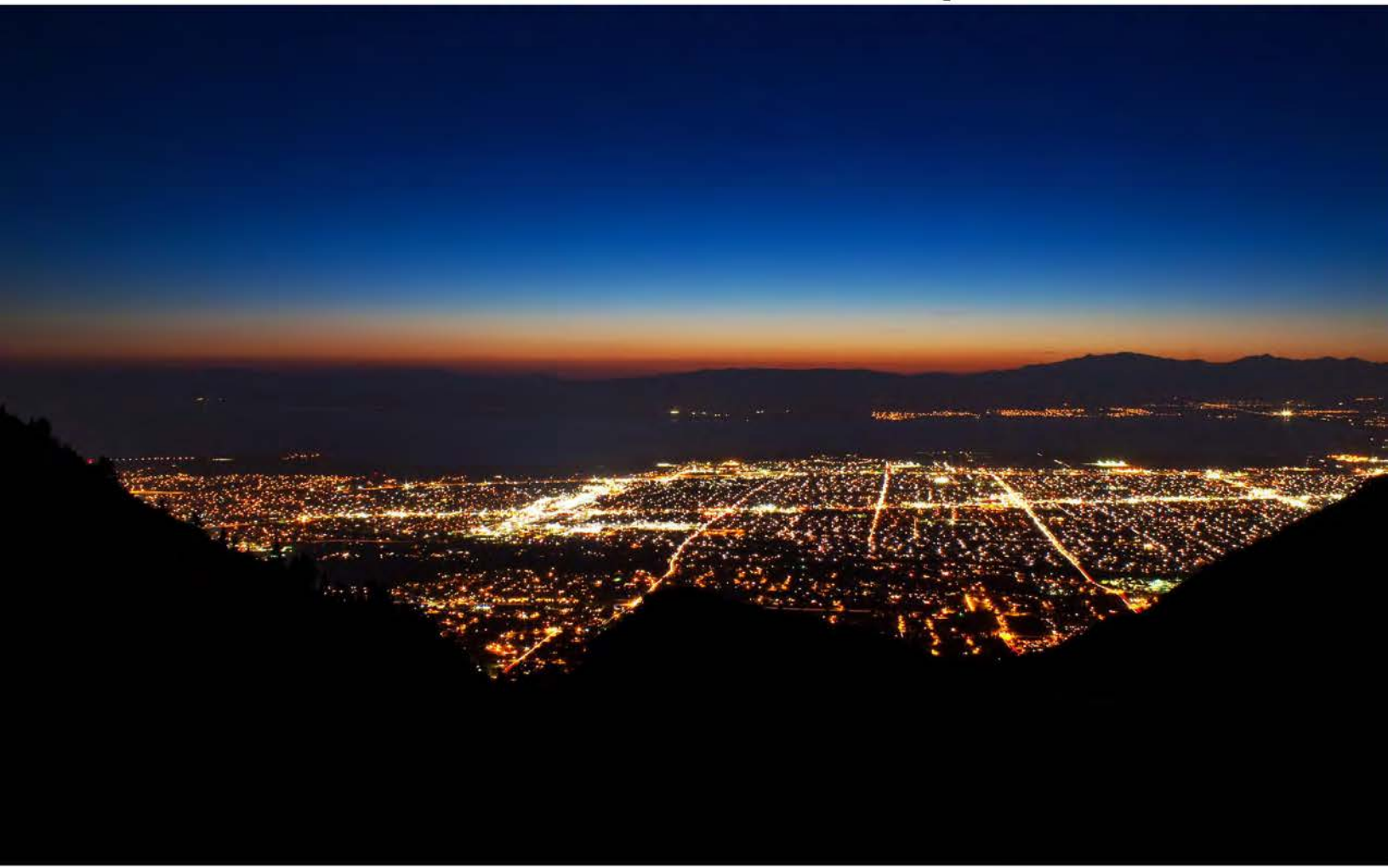
- Personnel expenses increased due to a 5 percent cost of living adjustment, 2.5 percent merit increase, market study adjustments, and a 0.1 percent increase in medical insurance.
- Overhead expenses include costs for employee benefits, insurance and claims, vehicle replacement, vehicle fuel and repairs, utility charges, and facility maintenance charges.
- Transfers out to the Parks & Rec CIP fund increased for the RAP tax.
- The increase in Operations in the adjusted FY 2022 budget is largely due to prior year carryovers and appropriations.

General Fund Summary	Actual FY 2019	Actual FY 2020	Actual FY 2021	Original Budget FY 2022	Adjusted Budget FY 2022	Tentative Budget FY 2023
<b>Revenues</b>						
Sales Tax	\$ 19,582,083	\$ 20,675,621	\$ 23,865,184	\$ 23,843,437	\$ 23,843,437	\$ 28,719,481
Franchise Fees	9,861,746	9,602,848	10,096,367	10,848,000	10,523,000	11,003,000
Fees	9,792,986	8,807,034	10,729,778	11,291,205	9,458,905	12,281,982
Property Tax	5,189,348	5,499,448	5,835,841	5,799,835	5,799,835	5,890,319
RAP Tax	1,349,125	1,433,495	1,647,562	1,633,532	1,633,532	1,902,440
B&C Roads	3,963,322	3,846,845	4,154,904	4,000,000	4,000,000	4,000,000
Chargeback	-	-	-	-	-	-
License	546,755	447,555	470,276	500,000	500,000	500,000
Intergovernmental	1,011,936	7,171,454	4,093,500	1,048,794	1,061,576	1,020,273
Fines	658,371	631,000	520,741	690,699	710,699	600,000
Miscellaneous	1,028,520	802,799	581,084	175,899	277,153	186,897
Other Tax	533,343	739,067	743,627	380,000	705,000	950,000
Interest Income	544,293	279,595	93,441	93,500	93,500	175,000
Land Sales	347,057	-	-	-	-	-
<b>Total Revenue</b>	<b>54,408,886</b>	<b>59,936,762</b>	<b>62,832,304</b>	<b>60,304,901</b>	<b>58,606,637</b>	<b>67,229,392</b>
<b>Transfer In</b>						
Transfer from Energy	7,565,782	7,341,740	7,559,994	7,493,575	7,493,575	7,625,374
Transfer from Water	1,506,577	1,650,358	1,769,721	1,749,498	1,749,498	1,835,191
Transfer from Wastewater	1,227,236	1,825,236	2,302,332	2,556,881	2,556,881	2,787,001
Transfer from Sanitation	602,757	674,779	699,263	673,750	673,750	691,900
Transfer from Storm Drain	535,609	627,764	638,596	624,250	624,250	638,000
Transfer from Justice Court	-	-	-	-	-	-
Transfer from ERP Debt Service	398,456	419,151	422,779	435,491	435,491	-
Transfers from Engineering	50,000	50,000	50,000	50,000	50,000	50,000
Transfers from Debt Service	-	-	-	-	-	315,000
<b>Total Transfers In</b>	<b>11,886,417</b>	<b>12,589,027</b>	<b>13,442,686</b>	<b>13,583,445</b>	<b>13,583,445</b>	<b>13,942,466</b>
<b>Total Revenues &amp; Transfer In</b>	<b>66,295,303</b>	<b>72,525,789</b>	<b>76,274,990</b>	<b>73,888,346</b>	<b>72,190,082</b>	<b>81,171,858</b>
<b>Expenditures</b>						
Police	\$ 17,554,806	\$ 18,725,937	\$ 18,924,457	\$ 19,106,186	\$ 20,562,460	\$ 21,553,297
Parks	10,316,815	10,652,192	10,343,488	11,829,986	12,257,869	12,938,848
Fire	11,069,823	11,191,201	11,379,860	11,631,807	12,099,938	12,436,216
Information Systems	3,470,925	3,904,774	3,592,416	4,247,082	4,544,093	4,937,854
Comm & Neighborhood Svcs	2,667,377	1,526,923	1,615,672	2,273,745	2,530,745	2,003,693
Streets	1,923,200	2,088,973	2,034,868	2,243,978	2,407,541	2,519,937
Engineering	2,219,333	2,262,813	2,136,826	2,485,609	2,534,071	2,720,459
General Services	747,138	902,776	1,191,698	1,776,049	3,348,936	1,835,937
Legal	1,535,921	1,586,670	1,506,699	1,773,662	1,773,664	1,920,490
Recorder	119,622	231,366	120,767	223,923	365,611	214,227
Finance	1,289,374	1,260,963	1,549,731	1,321,151	1,334,782	1,256,726
Mayor's Office & Media	1,549,435	1,831,975	1,760,232	1,890,881	1,921,784	2,098,910
Human Resources	955,705	919,258	869,075	916,476	916,475	990,671
Municipal Council	1,034,599	1,065,867	995,784	1,153,197	1,189,100	1,191,804
Development Services	-	1,499,386	1,491,842	1,663,974	1,663,972	2,049,064
Economic Development	735,003	531,388	518,437	600,213	769,393	636,607
<b>Total Expenditures</b>	<b>\$ 57,189,076</b>	<b>\$ 60,182,462</b>	<b>\$ 60,031,852</b>	<b>\$ 65,137,920</b>	<b>\$ 70,220,434</b>	<b>\$ 71,304,743</b>

General Fund Summary (cont.)	Actual FY 2019	Actual FY 2020	Actual FY 2021	Original Budget FY 2022	Adjusted Budget FY 2022	Tentative Budget FY 2023
<b>Transfers Out</b>						
Transfer to Airport	\$ 91,230	\$ 89,308	\$ 755,608	\$ 225,148	\$ 733,236	\$ 894,229
Transfer to Covey Center	364,537	350,023	401,580	398,077	398,077	492,150
Transfer to B&C Roads	2,857,299	3,082,292	3,300,063	2,946,745	2,946,745	2,714,378
Transfer to Customer Service	328,358	591,313	75,000	75,000	75,000	101,470
Transfer to ERP Debt Service	435,830	435,830	803,087	803,087	803,087	235,138
Transfer to General CIP	40,000	40,000	51,000	108,029	160,663	51,000
Transfer to Golf	256,958	56,737	295,882	-	-	60,882
Transfer to Justice Court	172,766	-	346,147	276,963	276,963	684,545
Transfer to Parks and Rec CIP	1,002,335	1,433,495	1,647,562	1,633,532	1,633,532	1,902,440
Transfer to Vehicle Replacement	-	-	-	-	-	-
Transfer to Facilities	395,000	237,000	-	247,611	247,611	481,534
Transfer to Emergency Response	1,482,545	1,224,255	1,660,789	1,768,734	1,768,734	1,941,849
Transfer to Legacy Fund	-	-	7,779,285	-	-	-
Transfer to Econ Dev CIP	-	-	100,000	-	-	-
Transfer to Cemetery Perpetuity	-	-	-	267,500	267,500	307,500
Transfer to CDBG	-	-	-	-	42,841	-
Transfer to Energy	-	-	-	200,000	-	-
Total Transfers Out	7,426,858	7,540,253	17,216,003	8,950,426	9,353,989	9,867,115
<b>Total Exp. &amp; Trans. Out</b>	<b>64,615,934</b>	<b>67,722,715</b>	<b>77,247,855</b>	<b>74,088,347</b>	<b>79,574,423</b>	<b>81,171,858</b>
Net Increase (Decrease)	1,679,368	4,803,074	(972,865)	-	(7,384,341)	-
Beginning Fund Balance	14,607,816	16,287,184	21,090,259	20,117,394	20,117,394	12,733,052
Ending Fund Balance	16,287,184	21,090,259	20,117,394	\$ 20,117,394	\$ 12,733,052	\$ 12,733,052



# General Fund Departments



# Municipal Council

Municipal Council	Actual FY 2019	Actual FY 2020	Actual FY 2021	Original Budget FY 2022	Adjusted Budget FY 2022	Tentative Budget FY 2023
<b>Revenue</b>						
Miscellaneous	\$ 1,000	\$ -	\$ 23	\$ -	\$ -	\$ -
<b>Total Revenue</b>	<b>1,000</b>	<b>-</b>	<b>23</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expense</b>						
Council Administration	1,019,723	1,050,154	976,628	494,645	530,548	549,735
Council Legislation	-	-	-	510,220	510,220	486,430
Council Communication	1,266	1,574	-	104,082	109,082	114,389
Council Programs	13,610	14,138	19,156	44,250	39,250	41,250
<b>Total Expenditures</b>	<b>\$ 1,034,599</b>	<b>\$ 1,065,867</b>	<b>\$ 995,784</b>	<b>\$ 1,153,197</b>	<b>\$ 1,189,100</b>	<b>\$ 1,191,804</b>

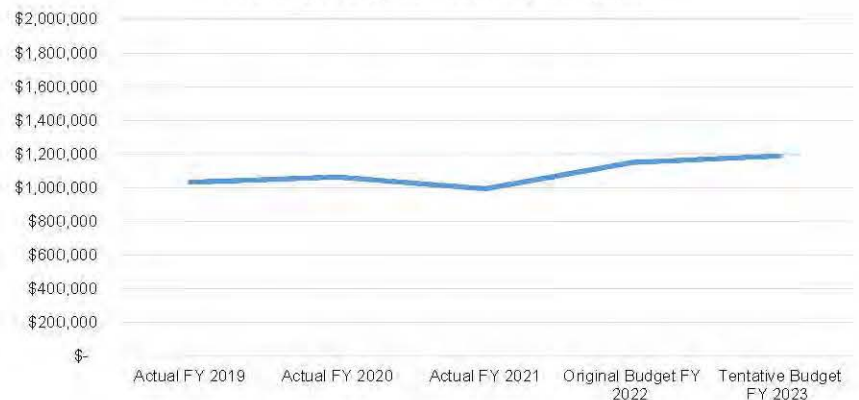
## Department Function

- The Municipal Council is the legislative branch and policy making body of Provo City. The Council, through the adoption of ordinances and resolutions, establishes laws, sets policy, oversees the budget, provides opinion on the administrative branch's execution of the law, and approves long-term contracts and commitments of City resources. The Council annually supervises the independent financial audit and performance audits of the City's affairs. Council staff provides policy analysis, legal counsel, and administrative support for the Council's legislative activities and provides the public with access to the Provo City ordinances, resolutions, agendas, minutes, and adopted policies. In addition, an extensive volunteer Neighborhood Program is administered through the Council Office.

## What's new in FY 2023?

- Employees received a 5% cost of living adjustment.

Municipal Council Total Expenditures



## Performance Measures

Priority	Goal	Performance Measure	Annual Totals
			2023
			Target
Healthy, Inviting Environment	Replace Street Name Signsapprove General Plan Update, Along with 3 Supplemental Plans	Adoption of General Plan with All Supplemental Plans	Yes
Safe City	Increase Compensation for Sworn Officers to Stay Competitive in Labor Market	Increase the Number of FTE's for Sworn Officers	Yes
Responsible Government	Improve Retention and Recruitment of Employees	Approve Merit Increase	Yes
Responsible Government	Improve Retention and Recruitment of Employees	Approve Healthcare Insurance Increase in New Year Budget	Yes
Community	Engage More Citizens in the Neighborhood Program	Create Consistent Meeting and Attendance	Yes

# Legal Department

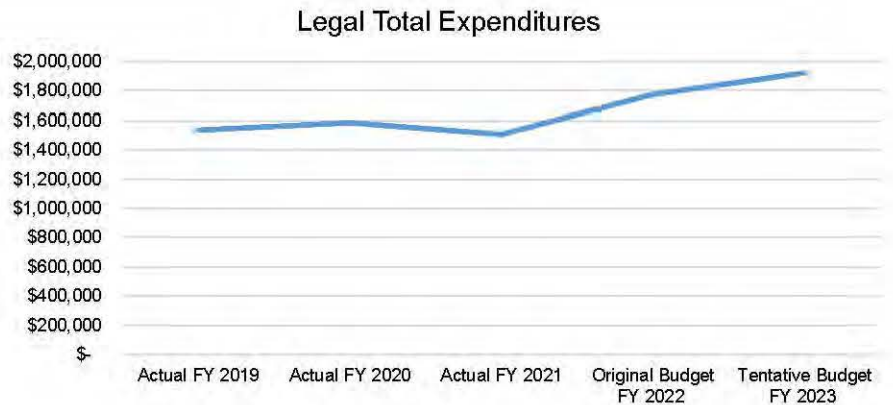
Legal	Actual FY 2019	Actual FY 2020	Actual FY 2021	Original Budget FY 2022	Adjusted Budget FY 2022	Tentative Budget FY 2023
<b>Revenue</b>						
Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	23,293	15,630	6,705	-	-	-
<b>Total Revenue</b>	<b>23,293</b>	<b>15,630</b>	<b>6,705</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expense</b>						
Legal Administration	1,535,921	1,586,670	1,506,699	581,253	581,253	400,998
Legal Services - Executive	-	-	-	340,430	340,431	375,224
Legal Services - Legislative	-	-	-	132,658	132,658	189,256
Criminal Prosecution	-	-	-	417,135	417,136	583,495
Litigation & Risk Management	-	-	-	171,290	171,289	222,215
Code Enforcement	-	-	-	130,896	130,897	149,302
<b>Total Expenditures</b>	<b>\$ 1,535,921</b>	<b>\$ 1,586,670</b>	<b>\$ 1,506,699</b>	<b>\$ 1,773,662</b>	<b>\$ 1,773,664</b>	<b>\$ 1,920,490</b>

## Department Function

- The City Attorney's Office provides Provo City with a broad range of legal services. It is responsible for the City's legal affairs, which includes serving as the legal advisor to the Mayor, Municipal Council, City departments, agencies, and boards and commissions. The office is governed by state statutes and City ordinances. It has the following divisions: Legal Services; Claims, Litigation, Risk Management & Safety Division; and Criminal Prosecution.

## What's new in FY 2023?

- Employees received a 5% cost of living adjustment.



## Performance Measures

Priority	Goal	Performance Measure	Annual Totals			
			2021	2022		2023
			Actual	Current	Target	Target
Responsible Government	Provide Exceptional Legal Services in a Responsible and Efficient Manner	Turnover Rate	NA	0%	<15%	<15%
		Continuing Legal Education Hours	NA	160	100	120
	Support Citywide Values And Missions Through Interdisciplinary Training And Education	Hours of Cross-Training and Education	NA	88	150	120

# General Services

General Services	Actual FY 2019	Actual FY 2020	Actual FY 2021	Original Budget FY 2022	Adjusted Budget FY 2022	Tentative Budget FY 2023
<b>Revenue</b>						
Intergovernmental	\$ -	\$ 134,819	\$ 431,356	\$ -	\$ -	\$ -
Miscellaneous	-	184	78	-	-	-
<b>Total Revenue</b>	-	135,003	431,433	-	-	-
<b>Expense</b>						
General Services	747,138	902,776	1,191,698	1,776,049	3,348,936	1,835,937
<b>Total Expenditures</b>	\$ 747,138	\$ 902,776	\$ 1,191,698	\$ 1,776,049	\$ 3,348,936	\$ 1,835,937

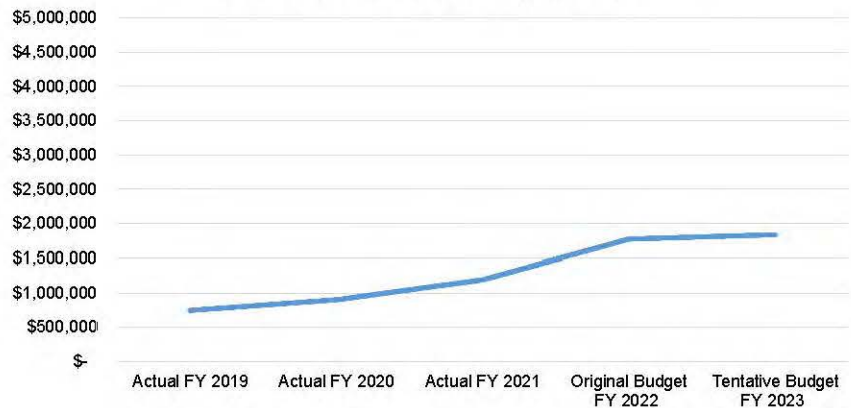
## Department Function

- The General Services Department's purpose is to centralize all General Fund contributions for General Fund combined purchases.

## What's new in FY 2023?

- Supplemental Request: \$26,308 was added for loan payments on two police vehicles. These vehicles are for the two new airport security officers that are included as supplemental requests in Police's FY23 budget. This will be a recurring cost for five years. The loans are paid to the vehicle replacement fund.

General Services Total Expenditures



# Mayor's Office & Media

Mayor's Office & Media	Actual FY 2019	Actual FY 2020	Actual FY 2021	Original Budget FY 2022	Adjusted Budget FY 2022	Tentative Budget FY 2023
<b>Revenues</b>						
Miscellaneous	\$ 68,666	\$ 17,778	\$ 16,890	\$ -	\$ 900	\$ -
<b>Total Revenue</b>	<b>68,666</b>	<b>17,778</b>	<b>16,890</b>	<b>-</b>	<b>900</b>	<b>-</b>
<b>Expenditures</b>						
Mayor Administration	700,269	671,666	659,366	524,681	542,382	574,735
Mayor CAO	280,147	293,598	283,500	494,911	489,310	564,236
Mayor Deputy Mayor	145,213	373,415	320,071	331,369	322,764	367,873
Mayor Public Information Off	74,974	180,611	163,872	206,944	231,345	216,243
Mayor General	19,833	27,768	43,029	19,487	22,493	19,487
Media Services Division	328,999	284,917	290,393	313,490	313,490	356,336
Media/Web Services	-	-	-	-	-	-
Parking Management	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,549,435</b>	<b>\$ 1,831,975</b>	<b>\$ 1,760,232</b>	<b>\$ 1,890,881</b>	<b>\$ 1,921,784</b>	<b>\$ 2,098,910</b>

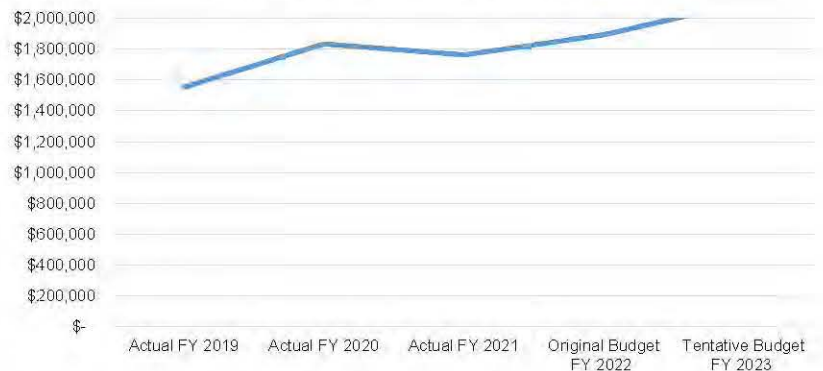
## Department Function

- The Mayor and immediate staff oversee the enforcement of all laws applicable to those residing or conducting business in Provo; execute the policies adopted by the Municipal Council; prepare and submit a proposed annual budget; hire executive employees and administrative department heads; recommend for adoption such measures as may be deemed necessary or proper for the efficient operation of the City; and perform numerous other duties as prescribed by law.

## What's new in FY 2023?

- Employees received a 5% cost of living adjustment.

Mayor's Office Total Expenditure



## Performance Measures

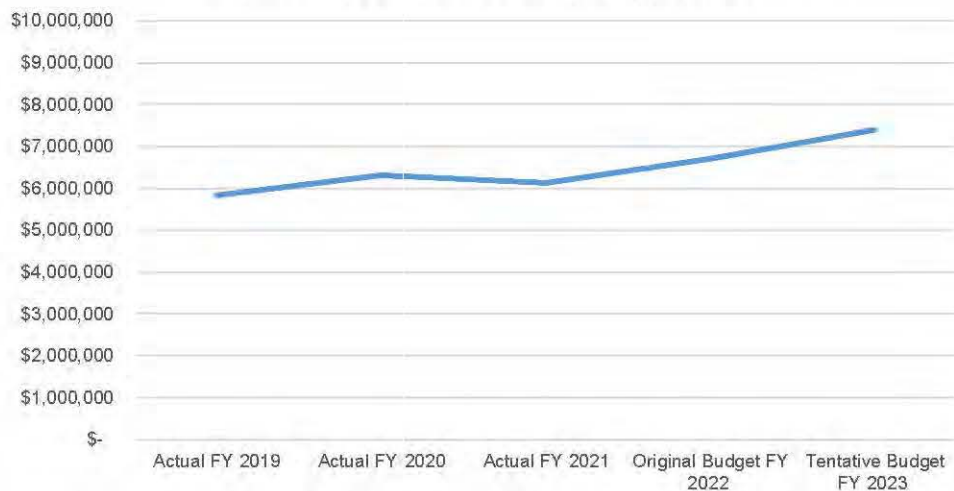
Priorities	Goal	Performance Measure	2023
			Target
Community	Increase the Public Engagement to our Residents and Businesses through Social Media	Facebook Posts Views	10% increase
		Channel 17 Views	10% increase
		Blog Posts Views	10% increase
Business & Economic Vitality	Make Announcements for Significant Retail in Provo	West Side Grocery Store	1
		Significant Development at Provo Towne Centre Mall	1
Economic Vitality	Cut Ribbon at New Medical School	Host the Second Cohort of the Medical School	1
Responsible Government	Implement the To-Be Adopted 2023 Budget Document as Approved by the Municipal Council	Implement the Balanced City Budget	1



# Administrative Services - General Fund

Administrative Services	Actual FY 2019	Actual FY 2020	Actual FY 2021	Original Budget FY 2022	Adjusted Budget FY 2022	Tentative Budget FY 2023
<b>Revenue</b>						
Charges for Services	\$ 825	\$ -	\$ 1,604	\$ -	\$ -	\$ -
Miscellaneous	197	1,001	130	-	-	-
<b>Total Revenue</b>	<b>1,022</b>	<b>1,001</b>	<b>1,734</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditure</b>						
<b>Recorder</b>						
Recorder	117,551	126,112	120,767	138,868	138,868	149,227
Elections	2,072	105,254	-	85,055	226,743	65,000
<b>Recorder Total</b>	<b>119,622</b>	<b>231,366</b>	<b>120,767</b>	<b>223,923</b>	<b>365,611</b>	<b>214,227</b>
<b>Human Resources</b>						
HR Administration	955,552	916,521	868,793	466,962	466,962	531,249
Benefits	152	580	203	112,359	112,360	705
Recruitment	-	366	-	1,265	1,265	119,091
Payroll	-	715	79	240,450	240,449	235,004
Classification	-	575	-	1,755	1,755	1,330
Workman's Compensation	-	300	-	705	705	-
Training	-	200	-	92,979	92,979	103,293
<b>Human Resources Total</b>	<b>955,705</b>	<b>919,258</b>	<b>869,075</b>	<b>916,476</b>	<b>916,475</b>	<b>990,671</b>
<b>Finance</b>						
Administrative Services	820	213,499	249,219	361,793	361,792	273,652
Finance Administration	516,116	387,196	318,473	248,661	248,662	298,575
Budget	212,051	242,209	549,544	252,878	252,879	248,952
Accounting	282,728	209,647	208,963	112,853	112,853	117,649
Accounts Payable	112	-	-	117,575	117,575	83,246
Purchasing	83,508	83,349	86,704	94,591	94,592	101,853
Collections	60,001	2,446	-	-	-	-
Indigent Defense	134,037	122,617	136,829	132,800	146,429	132,800
<b>Finance Total</b>	<b>1,289,374</b>	<b>1,260,963</b>	<b>1,549,731</b>	<b>1,321,151</b>	<b>1,334,782</b>	<b>1,256,726</b>
<b>Information Systems</b>						
IS Administration	1,819,082	2,048,018	2,119,651	422,118	463,437	523,210
Help Desk	21,559	19,499	25,699	332,320	327,819	350,063
Systems	551,014	538,431	1,038,884	1,839,712	1,824,312	1,898,427
Communications	397,154	366,091	267,863	999,634	1,145,469	1,161,745
GIS	36,044	30,981	32,084	314,509	307,458	336,939
Technology	559,862	807,727	368	-	140,727	-
Security	71,220	78,897	93,142	94,965	94,965	400,616
Web	14,991	15,130	14,726	243,825	239,906	266,854
<b>Information Systems Total</b>	<b>3,470,925</b>	<b>3,904,774</b>	<b>3,592,416</b>	<b>4,247,082</b>	<b>4,544,093</b>	<b>4,937,854</b>
<b>Total Expenditures</b>	<b>\$ 5,835,626</b>	<b>\$ 6,316,361</b>	<b>\$ 6,131,989</b>	<b>\$ 6,708,632</b>	<b>\$ 7,160,961</b>	<b>\$ 7,399,479</b>

Administrative Services Total Expenditure



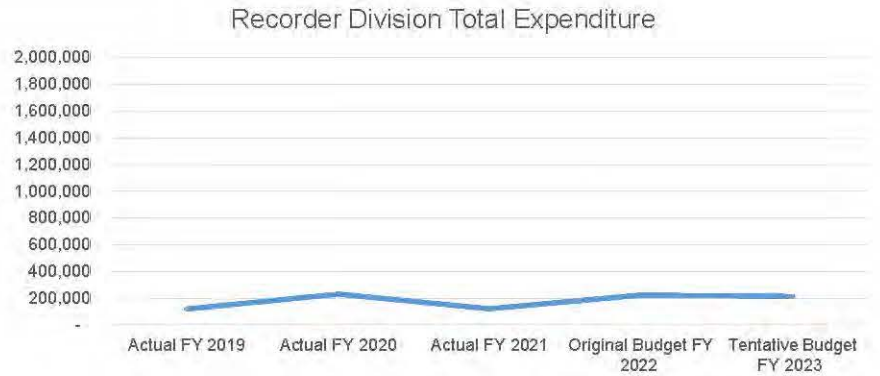
# Recorder Division

## Division Function

- The Recorder maintains the City's records, reviews GRAMA requests, and oversees elections.

## What's new in FY 2023?

- Employees received a 5% cost of living adjustment.



## Performance Measures

Priority	Goal	Performance Measure	Annual Totals		
			2022		2023
			Current	Target	Target
Education	Train Departments Annually on Records Management	Annual Training Complete	*	Yes	Yes
	Maintain Reliable Document Management System by Keeping Onbase Certification Current.	Annual Recertification of Onbase Complete	Yes	Yes	Yes
Responsible Government	Complete Meeting Minutes Within 45 Days	Average Number of Days to Complete Meeting Minutes	44	30	30
	Quickly Respond to Grama Requests	Average Number of Days to Respond	4	5	5
	Prepare For Move to New City Hall by Transferring Documents to the Archives.	Number of Boxes Sent to Archives	20	-	-

\*This has been an ongoing training in effort to prepare to move to the new city hall building. We plan to schedule a training for all departments after the move.

# Human Resources Division

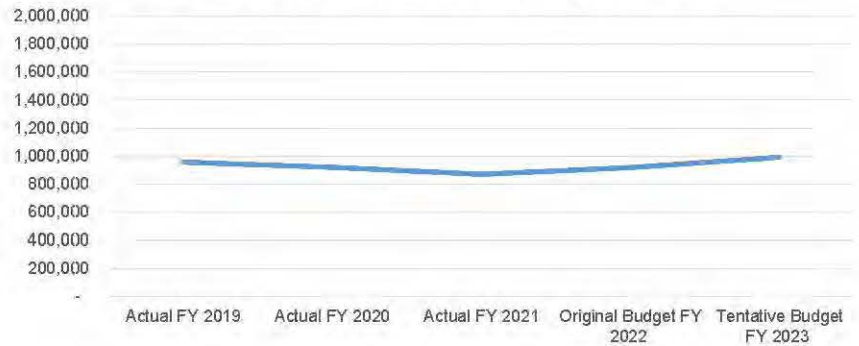
## Division Function

As a division of the Administrative Services Department, the Human Resources Division provides citywide service and support to its customers: City employees and managers, applicants, and the public. Division responsibilities include: HR Administration (citywide policy development and maintenance, HR budgeting, employment liability monitoring, legislative research and compliance with state and federal laws, investigation and dispute resolution of allegations of unlawful employment-related actions, employee record maintenance, citywide performance appraisal); Staffing and Onboarding (internal and external recruitment and selection, background investigations, new employee orientation, new employee processing, drug testing); Benefits/Wellness Services (benefit contract negotiations, benefits administration, wellness program); Payroll (pay administration); Classification and Compensation (job analysis, classification specification development, position control, pay plan development and maintenance); Training and Career Counseling (organizational development, professional development); Workers' Compensation (accident reporting, recording, and prevention, claim processing and monitoring, safety education); and Employee Recognition (awards administration and processing).

## What's new in FY 2023?

- Employees received a 5% cost of living adjustment.

Human Resources Division Total Expenditure



## Performance Measures

Priority	Goal	Performance Measure	Annual Totals			
			2021	2022		2023
			Actual	Current	Target	Target
Responsible Government	Provide Accurate Payroll	Number of Payroll Period Deadlines Met (Out Of 26)	26	23	26	26
	Maintain Employee Essentials Training	Number of Courses Completed By Employees	5,031	2,518	8,274	8,250
	Maintain Stable, Competent Workforces	Turnover Rate Calculated	12.8%	6.3%	10%	10%
		Number of Hires	723	412	700	700
	Maintain Classification Specifications to 5-year Span	Percentage of Classification Specifications Updated/Created	87%	2.7%	100%	100%
Healthy, Inviting Environment	Increase Wellness Screening Participation	Number of Wellness Incentives Provided*	Canceled	Canceled	350	350

\* Wellness screenings canceled in FY21 and FY22 due to COVID-19. Will resume in FY23.

# Finance Division

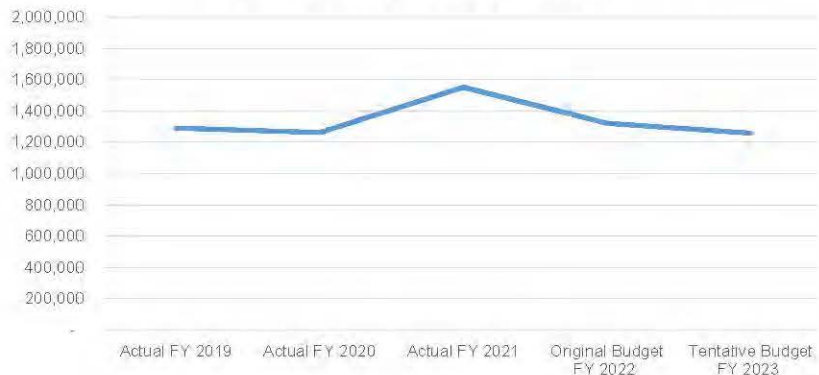
## Division Function

- The Finance Division is part of the Administrative Services Department. This division provides support services to the Administration, Council, and City departments. It is responsible for the overall financial procedures and processes of the City. The Finance Division includes the purchasing, treasury, budget, and accounting functions. Purchasing controls the purchase of all materials, supplies and capital outlay, oversight of the City procurement card program, along with providing central billing for City Services. Treasury oversees cash management, debt, accounts receivable, and collections. Budget assists in the yearly preparation of the City's operating budget and capital improvement budget, preparation of annual budget document, along with executing the day-to-day operations of the budget. Accounting maintains the general ledger, performs the accounts payable function, monitors the internal controls of the City, tracks grants and identifies new grant opportunities, and provides support for preparation of the Comprehensive Annual Financial Report and Popular Annual Financial Report (PAFR).

## What's new in FY 2023?

- Employees received a 5% cost of living adjustment.
- A cybersecurity position previously budgeted for in Finance was moved to Information Systems.

Finance Division Total Expenditure



## Performance Measures

Priority	Goal	Performance Measure	Annual Totals			
			2021	2022	2022	2023
			Actuals	Current	Target	Target
Responsible Government	Promote Financial Stability and Transparency	Receive GFOA Annual Budget Certification for the Prior Year	Yes	Yes	Yes	Yes
		Receive GFOA Popular Annual Financial Report Certification for the Prior Year	Pending		Yes	Yes
		Receive GFOA Comprehensive Annual Financial Report Certification for the Prior Year	Pending		Yes	Yes
		Number Of Quarterly Reports Presented To City Council	3/4	2/4	4/4	4/4
		Moodys GO Rating	Aa1	Aa1	Aa1	
		S&P Global GO Rating	AA+	AA+	AA+	
		In Compliance With Cares Act And Other Covid-19 Funding Requirements	Yes	Yes	Yes	Yes

# Information Systems Division

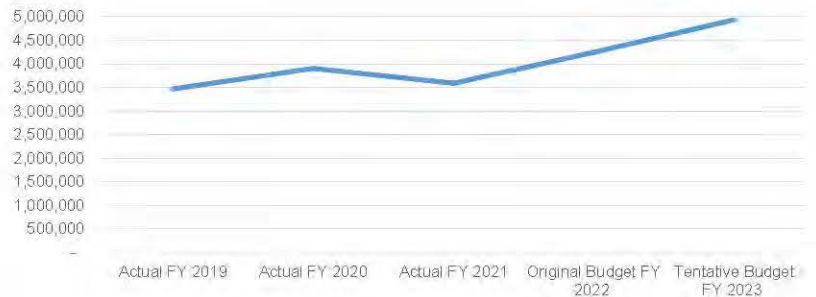
## Division Function

- The Information Systems Division is part of the Administrative Services Department. This division is split into the following functional areas to provide the below defined services:
  - Helpdesk – provides technical assistance and support for computer systems, software and hardware.
  - GIS – provides electronic mapping data services to help city organizations visualize and analyze data.
  - Communications – provides installation & support for networking, voice and data services for city operations.
  - Systems – provides installation, support, & maintenance of technology infrastructure and software.
  - Security – provides services to mitigate risks associated with cyber security incidents.
  - Technology – provides technological investment and upgrades.
  - Web & eGovernment – provides web services to create and maintain city websites and web applications.
  - Administrative – provides leadership and management for IS Division functions.

## What's new in FY 2023?

- Employees received a 5% cost of living adjustment.
- Supplemental Request: \$90,420 was added to the IS budget to pay for a backup archival system. This will be a recurring cost.
- Supplemental Request: \$55,000 was added to the IS budget to pay for a third-party security operations center. This will be a recurring cost.
- Supplemental Request: \$17,284 was added to restore a part-time help desk position that was eliminated from the FY21 budget due to COVID-19 costs. This will be a recurring cost.
- A cybersecurity position previously budgeted for in Finance was moved to IS.

Information Systems Division Total Expenditure



## Performance Measures

Priority	Goal	Performance Measure	Annual Totals			
			2021	2022		2023
			Actuals	Current	Target	Target
Responsible Government	Provide excellent customer service to City employees as measured by periodic employee surveys that review Quality, Delivery, Business Skill, Communication, Timeliness, Technical Skill, Courtesy, and Value. Employees respond on a 4-point scale in which one (1) means 'very dissatisfied,' two (2) means 'dissatisfied,' three (3) means 'satisfied,' and four (4) means 'very satisfied.'	Average score of all eight service indicators.	3.7	3.9	3.1	3.1
	Resolve customer reported technical issues quickly.	Average number of business days to resolve an issue and close a service ticket.	3.1	3.2	3	3
	Provide rapid purchasing and delivery of new productivity technology including computers, monitors, office suites, and printers.	Average number of calendar days to purchase and deliver.	40	58	30	30

# Cybersecurity Division

## Division Function

- The Cybersecurity Division is part of the Administrative Services Department. This division provides support for all City departments including the Council and the Administration. The Cybersecurity Division is responsible for :
  - Creating and updating cybersecurity-related policies and procedures
  - Developing trainings and performing phishing campaigns to create cybersecurity awareness
  - Protecting Provo City from bad guys trying to steal sensitive information, disrupt daily business operations, or cause chaos to public utilities infrastructure
  - Engaging in incident response by responding to security events on computers and computer networks

## What's new in FY 2023?

- Employees received a 5% cost of living adjustment.

## Performance Measures

Priority	Goal	Performance Measures	Annual Totals			
			2021	2022		2023
			Actual	Current	Target	Target
Responsible Government	Annual Citywide Training	One Annually	0	N/A	N/A	N/A
	Provide Virtual Employee Cybersecurity on Awareness Training	Number of Trainings	1	2	1	12
	Provide Employee Essentials Training Cybersecurity Training to all Employees	Number of Trainings	1	1	1	1
	Create/Update Security Polices/Procedures	Number Created, Updated Security Policies, Proecures	0	0	4	4
	Perform Phishing Campaigns	Number of Campaigns Performed	7	11	20	20

# Development Services

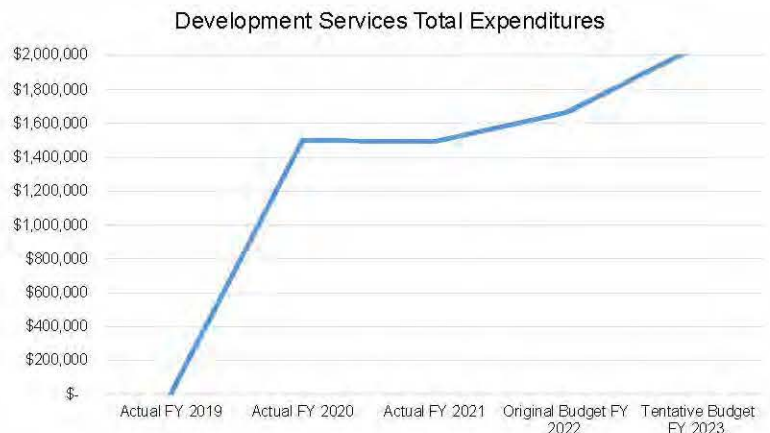
Development Services	Actual FY 2019	Actual FY 2020	Actual FY 2021	Original Budget FY 2022	Adjusted Budget FY 2022	Tentative Budget FY 2023
<b>Revenue</b>						
Charges for Services	\$ -	\$ -	\$ 2,732,627	\$ -	\$ 1,030,000	\$ 2,150,000
License	-	-	137,580	-	1,550,000	-
Miscellaneous	-	-	7,670	-	-	-
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>2,877,877</b>	<b>-</b>	<b>2,580,000</b>	<b>2,150,000</b>
<b>Expense</b>						
Development Services Admin	-	303,319	320,709	412,800	412,799	530,790
Current Planning	-	488,168	470,455	376,678	376,677	385,921
Building Inspection	-	707,900	700,678	874,496	874,496	1,132,353
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 1,499,386</b>	<b>\$ 1,491,842</b>	<b>\$ 1,663,974</b>	<b>\$ 1,663,972</b>	<b>\$ 2,049,064</b>

## Division Function

- The Development Services Department was a new addition in the FY 2020 budget, intended to address needs of developers within Provo City. The Development Services Division (housed within the Development Services Department) takes elements from what has historically been part of Community Development including short-term planning and building inspection as well as synergizing efforts from Engineering, Fire, and other aspects of the development process. This division is responsible for reviewing construction plans and the systematically inspecting of all new structures, remodels, and existing structures as required. The board of Building Code of Appeals falls under Development Services as well.

## What's new in FY 2023?

- Employees received a 5% cost of living adjustment.
- Development Services will become a division within the overall Development Services department in FY 2023. As a result, some restructuring has moved personnel costs from CNS to Development Services and visa versa.



## Performance Measures

Priority	Goal	Performance Measure	Annual Totals			
			FY 2021	FY 2022		FY 2023
			Actual	Current	Target	Target
Responsible Government	Facilitate Communications with the Public. (1.4.7.1, 1.4.10.1)	Number Of Public Meetings Held	47	34	50	38
Safe City	Assure Building Quality and Safety	Number Of Building Inspections Completed	7605	6383	7400	6750
Business and Economic Vitality	Promote New Residential & Commercial Construction.	Number Of Building Permits Issued	1460	1132	1300	1200

# Community & Neighborhood Services

Community & Neighborhood Services	Actual FY2019	Actual FY2020	Actual FY 2021	Original Budget FY 2022	Adjusted Budget FY 2022	Tentative Budget FY 2023
<b>Revenue</b>						
Charges for Services	\$ 2,078,600	\$ 2,134,901	\$ 13,686	\$ 2,732,500	\$ -	\$ 152,500
Fines	-	-	1,600	-	2,500	-
Intergovernmental	-	-	-	-	-	-
License	-	-	128,662	-	150,000	-
Miscellaneous	245,980	45,636	18,539	-	555	-
<b>Total Revenue</b>	<b>2,324,580</b>	<b>2,180,537</b>	<b>162,487</b>	<b>2,732,500</b>	<b>153,055</b>	<b>152,500</b>
<b>Expenditure</b>						
CNS Administration	701,671	563,985	544,733	453,392	411,107	208,313
Planning	1,103,408	452,359	425,914	583,088	670,448	514,753
Building Inspection	639,032	213,622	-	-	-	-
Zoning Enforcement	97,126	-	159,969	582,205	616,566	605,405
Com Dev Grants	-	-	1,696	-	-	-
Property Management	66,250	116,447	110,885	130,433	139,991	144,088
Parking Management	59,890	180,510	-	-	-	-
Parking Enforcement	-	-	272,326	403,566	571,573	531,135
Business Licensing	-	-	100,149	121,060	121,060	-
<b>Total Expenditures</b>	<b>\$ 2,667,377</b>	<b>\$ 1,526,923</b>	<b>\$ 1,615,672</b>	<b>\$ 2,273,745</b>	<b>\$ 2,530,745</b>	<b>\$ 2,003,693</b>

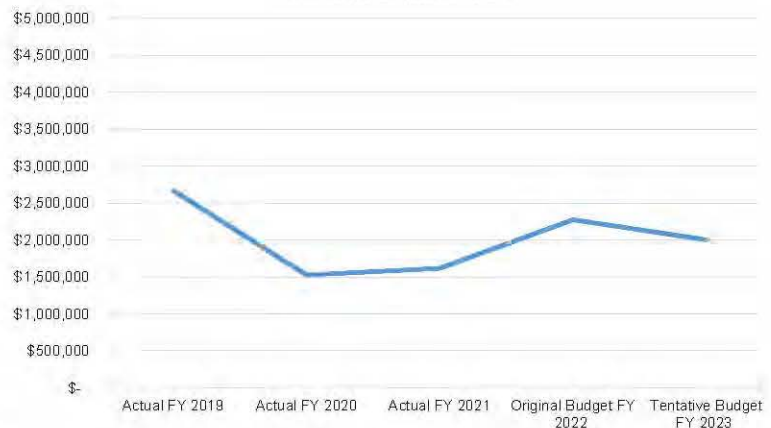
## Department Function

- The Community & Neighborhood Services Division, formerly the Community Development Department, provides long-term planning, zoning code enforcement, property management, parking, and ombudsman services for the City of Provo. Community & Neighborhood Services has the responsibility for the administration of the Planning Commission, Board of Adjustments, Design Review Committee, Landmark Commission, Transportation and Mobility Advisory Committee, Administrative Hearing Program, and Board of Appeals. This division also oversees comprehensive planning, zoning code enforcement, apartment licensing, business licensing, development and maintenance of the citywide land use database, tracing and accounting for all City-owned property, assisting the public in resolving issues or problems with any City department.

## What's new in FY 2023?

- Employees received a 5% cost of living adjustment.
- Supplemental Request: \$11,000 was added to renew the Granicus subscription. This software is used to track short-term rental dwellings in the city. This will be a recurring cost.
- Community & Neighborhood Services will become a division within the Development Services department in FY 2023. As a result, some restructuring has moved personnel costs from CNS to Development Services and visa versa.
- Business Licensing operations were moved from the CNS division to the Customer Service department.

Community & Neighborhood Services Expenditures



## Performance Measures

Priority	Goal	Performance Measure	Annual Totals			
			FY 2021	FY 2022		FY 2023
			Actual	Current	Target	Target
Community	Improve Zoning Compliance	Number of Zoning Complaints Resolved	775	906	800	800
	Promote New Residential & Commercial Construction.	Number Of Planning Applications Received	416	320	450	400



# Economic Development

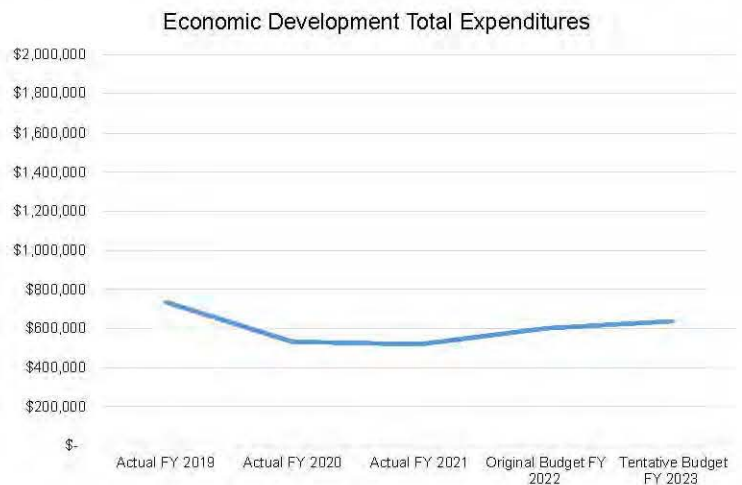
Economic Development	Actual FY 2019	Actual FY 2020	Actual FY 2021	Original Budget FY 2022	Adjusted Budget FY 2022	Tentative Budget FY 2023
<b>Revenue</b>						
Miscellaneous	\$ 1,577	\$ 1,140	\$ 526	\$ -	\$ -	\$ -
Intergovernmental	-	-	40,000	-	-	-
Other Financing	-	-	1,500	-	-	-
<b>Total Revenue</b>	<b>1,577</b>	<b>1,140</b>	<b>42,026</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expense</b>						
Economic Development	461,461	354,278	354,002	284,368	432,548	316,961
Downtown Vibrancy	81,971	122,809	73,722	184,395	184,395	188,196
Business Development	18,291	14,200	15,313	27,400	27,400	27,400
Community Promotion	173,280	40,100	75,400	104,050	125,050	104,050
<b>Total Expenditures</b>	<b>\$ 735,003</b>	<b>\$ 531,388</b>	<b>\$ 518,437</b>	<b>\$ 600,213</b>	<b>\$ 769,393</b>	<b>\$ 636,607</b>

## Division Function

- The Economic Development Division used to be included in the Mayor's Office Department, but in FY 2020, it became a part of the newly created Development Services Department. Economic Development is responsible for the development and execution of programs that facilitate economic activity in Provo City. Included within the office are responsibilities related to the following activities: business retention and attraction, business liaison, downtown and citywide retail growth, workforce and startup promotion with an emphasis in underserved populations, and development and implementation of the citywide economic development strategic plan.

## What's new in FY 2023?

- Employees received a 5% cost of living adjustment.
- Supplemental Request: \$25,000 was added as a match for the Downtown Provo, Inc. program. The City has previously provided a \$75,000 match, and in FY 2023, the match amount will increase to \$100,000. This match will initiate new programs and expand existing programs in the Downtown. This is a recurring cost.



## Performance Measures

Priority	Goal	Performance Measure	Annual Totals			
			FY 2021 Actual	FY 2022 Current	FY 2022 Target	FY 2023 Target
Business and Economic Vitality	Prioritize Areas Within the City for Economic Development. (1.4.13)	Economic Development is Focused on Finalizing Terms for a Grocery Store on the West Side of Provo While Working with Grocers for Sites on South State Street, Ongoing Development and Redevelopment of the Downtown Area Including The Old City Hall Site, and Other Key Areas such as the New Mill Race Site and the Harris Music Block, Redeveloping and Stabilizing the Provo Towne Centre and the Riverwoods.				Ongoing
Business and Economic Vitality	Facilitate a Dialogue Between Local Businesses and City Government so that Business and Government Needs and Concerns Can be Addressed in a Timely Manner. (7.4.10.2)	Economic Development has Increased the Number of Business Visits We Do On An Annual Basis Including the Mayor and the Economic Development Corporation of Utah to Address Business Needs and to Capitalize on Business Retention and Expansion Opportunities.				Ongoing
Business and Economic Vitality	Develop Provo As The Leader In The State Of Utah And Mountain West In Entrepreneurial Support And The Preeminent Place To Start And Grow A Business. (7.4.12)	Economic Development Launched Campaign This Year Called the Provo Advantage to Brand Provo as the Best City in Utah to Do Business. Ongoing Efforts to Strengthen and Support the Startup Environment are ongoing at The Startup and the New Kiln, Ryan Smith Startup Community, Rocky Mountain's Startup, Etc.				Ongoing
Business and Economic Vitality	Utilize Redevelopment Programs and Incentives to Encourage the Revitalization of Blighted Commercial and Industrial Areas. (7.4.1.2)	Redevelopment Agency is Still Working to Develop the Remaining Parcels in Mountain Vista while Continuing to Work on Areas such as the Provo Towne Centre Mall While Evaluating Future Opportunities like the Old City Hall Sites and Other Key Areas Including Provo City Gateway Opportunities.				Ongoing

# Fire Department

Fire Department	Actual FY 2019	Actual FY 2020	Actual FY 2021	Original Budget FY 2022	Adjusted Budget FY 2022	Tentative Budget FY 2023
<b>Revenue</b>						
Charges for Services	\$ 1,689,056	\$ 1,587,315	\$ 1,752,598	\$ 1,730,000	\$ 1,730,000	\$ 2,265,184
License	-	-	3,600	-	-	-
Intergovernmental	114,323	2,379,965	2,626,132	-	1,782	-
Miscellaneous	648,453	101,890	70,878	-	-	-
<b>Total Revenue</b>	<b>2,451,832</b>	<b>4,069,170</b>	<b>4,453,208</b>	<b>1,730,000</b>	<b>1,731,782</b>	<b>2,265,184</b>
<b>Expenditure</b>						
Fire Dept. Administration	1,425,619	1,709,859	1,810,550	1,640,652	1,673,211	1,816,507
Emergency Fire Response	8,942,165	9,059,261	8,098,413	8,938,914	8,988,355	9,309,577
Fire Prevention	19,961	13,627	339,176	407,474	407,474	441,656
Training	19,555	23,977	24,649	363,588	363,588	392,235
Emergency Management	20,684	28,322	52,587	132,021	183,580	132,900
Emergency Medical Response	115,039	79,910	493,141	94,320	154,320	94,320
Airport	61,911	60,797	75,594	54,838	70,397	54,838
Fire Reimbursable O/T	42,092	39,503	130,495	-	-	-
Fire Grants	-	-	-	-	259,013	-
Wildfire Response	422,796	175,944	355,253	-	-	194,184
<b>Total Expenditures</b>	<b>\$ 11,069,823</b>	<b>\$ 11,191,201</b>	<b>\$ 11,379,860</b>	<b>\$ 11,631,807</b>	<b>\$ 12,099,938</b>	<b>\$ 12,436,216</b>

\* Grants revenue in FY2020 was largely from the CARES Act allocation (COVID-19 relief).

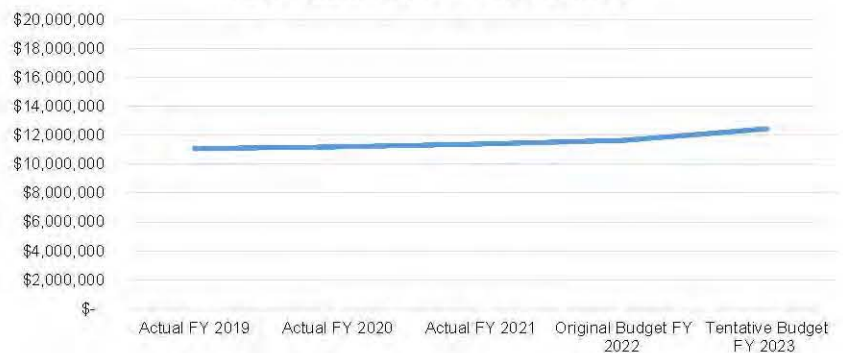
## Department Function

- The Fire Department is responsible for providing emergency fire response, fire prevention, and emergency medical response services throughout the City.

## What's new in FY 2023?

- Employee received a 5% cost of living adjustment.
- Weed abatement part-time positions were moved from Parks and Recreation to the Fire Department, under the Wildland function.
- Budget was added to the Wildlands function for a full-time employee and seasonal positions. The funding source is Wildland revenue the City receives in return for sending Provo firefighters to help fight wildfires outside of the city.

Fire Department Total Expenditures



**Performance Measures**

Priority	Goal	Performance Measure	Annual Totals			
			2021	2022	2022	2023
			Actual	Current	Target	Target
Safe City	Perform Familiarization Inspections at Businesses	Number of Hazard Familiarization Inspections Performed at New Construction Sites	NA*	NA	150	150
Community	Participate In Community Events	Number of Fire/Medical Education Trainings Provided at Community Events	NA*	125	20	200
Business & Economic Vitality	Perform New Construction Inspections Quickly	Percentage of Construction Inspections Performed Within 48 Hours	97%	96%	95%	95%
Responsible Government	Reduce Job-Related Injuries	Number of Time Loss Injuries	None	3	<2	<2
Healthy, Inviting Environment	Eliminate Hazardous Blight	Percentage of Hazardous Blight Removed Within 90 Days	75%	75%	90%	90%



# Police Department

Police Department	Actual FY2019	Actual FY2020	Actual FY2021	Original Budget FY 2022	Adjusted Budget FY 2022	Tentative Budget FY 2023
<b>Revenue</b>						
Charges for Services	\$ 2,791	\$ 1,824	\$ 293	\$ 50,000	\$ -	\$ 50,000
Intergovernmental	740,094	4,647,958	920,697	-	382,325	-
License	-	-	-	-	-	-
Miscellaneous	367,360	425,823	364,483	-	50,000	-
<b>Total Revenue</b>	<b>1,110,245</b>	<b>5,075,604</b>	<b>1,285,473</b>	<b>50,000</b>	<b>432,325</b>	<b>50,000</b>
<b>Expenditure</b>						
Police Administration	2,045,566	2,262,305	2,257,355	2,367,485	2,889,226	2,093,765
Operational Support	2,531,571	2,556,235	2,489,312	2,511,983	2,554,308	2,495,795
Reimbursable Overtime	361,451	442,311	405,004	-	-	-
Police Grants	347,881	631,785	451,526	-	210,545	-
Community Policing	2,002,845	1,988,715	2,255,283	2,504,019	2,615,577	2,842,759
Detectives	1,695,311	1,690,414	2,076,177	1,897,830	1,992,129	2,201,312
Victim Advocates	146,682	148,512	123,793	183,592	183,195	196,692
Patrol	7,815,158	8,408,739	8,322,954	8,949,969	9,424,896	10,641,694
Animal Control	385,188	418,916	392,962	466,756	468,630	513,816
Parking	-	-	-	-	-	-
Crossing Guards	161,236	127,857	120,291	176,870	176,271	271,896
Airport Operations	61,915	50,149	29,800	47,682	47,682	295,568
Dispatch	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 17,554,806</b>	<b>\$ 18,725,937</b>	<b>\$ 18,924,457</b>	<b>\$ 19,106,186</b>	<b>\$ 20,562,460</b>	<b>\$ 21,553,297</b>

\* Grants revenue in FY2020 was largely from the CARES Act allocation (COVID-19 relief).

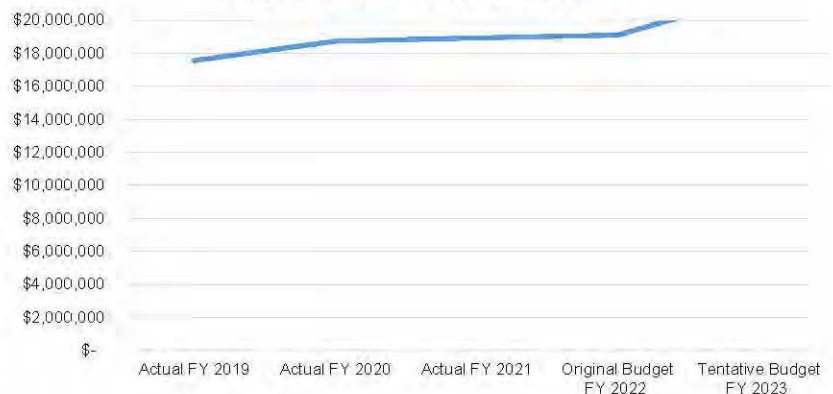
## Department Function

- Provo City's Police Department provides high quality community-based police services with compassion, professionalism, protecting constitutional rights, problem solving, teamwork, openness, planning for the future, and providing leadership to the profession. The Police Department provides response to community initiated calls for service, proactive policing, enforces all laws, service to the community including CBP traffic incidents, animal control and crime prevention. Criminal activity occurring in Provo is the responsibility of the police department. Internal divisions also provide support services to the Department and citizens in the form of Records, School Crossing Guards, Communications, and other internal functions.

## What's new in FY 2023?

- Employees received a 5% cost of living adjustment.
- Supplemental Request: \$249,100 was approved for two new airport security officer positions approved in Police's FY23 budget. In addition, \$33,542 was added to the operating budget for the new officers' equipment. In addition, budget was added to the General Services division and the Vehicle Replacement fund to pay for two new vehicles for these officers. The personnel costs will be recurring and the equipment costs are one-time.

Police Department Total Expenditure



**Performance Measures**

Priority	Goal	Performance Measure	Annual Totals			
			2021	2022		2023
			Actual	Current	Target	Target
Safe City	Excel in Police Services by Improving Service Delivery to Residents and Provide for Their Public Safety. Encourage Use of Online Reporting System.	Number of People Reporting Online	1578	376 YTD	1600	1700
	Public Order by Taking Lead of Aand Supporting County Wide Public Order Unit	Number of Officers On Pou Team	N/A	33	33	35
	Reduce Crime by Addressing Homelessness and Referring Persons Experiencing Homelessness to Service Providers.	Number of Referrals to Mcot and Hospital that can be Tracked	391	122	200	300
	Reduce Accidents by Affecting Positive Change in Driver Behavior as Indicated Through Crash Data. Increase The Number of Resources to Include Traffic Enforcement Team.	Number of Officers on Traffic Accident Team	N/A	11	10	11
Traffic Accidents		2502	653	653	600	
Community	Continually Build Public Trust and Engage the Community in Public Safety Efforts, and Host and Attend Community Events, Chalk Talks, Cops and Bobbers, Citizens Academy	Number of Events Yearly	Est:30	35	40	70
	Continue Our Explorer Program to Provide Young Adults, Ages 14-21, the Opportunity to Learn About the Operations of Our Police Department, Providing Them with a Unique Opportunity to Learn About the Investigative Aspect of Policing, Including Interview, Interrogation and Evidence Collection	Number of Participants	Est: 11	12	20	20
	Continue a Uniform and Streamlined Social Media to Enhance Communication, Collaboration, and Information as a Valuable Means of Assisting the Department in Meeting Community Outreach, Investigative & Crime Prevention.	Number of Social Media Posts-Cross-Platforms	EST: 100	140	155	300
Healthy Environment	Support Continuous Improvement of Employee Wellness by Offering Employee Incentive Programs.	Number of Employees Using Incentives.	52	45	118	140 (all)
Business & Economic Vitality	Address Public Safety Issues that Impact Our Image and Attracting New Businesses and Residents. Have Officers Engage with Businesses/Residents	Number Of Contacts	2891	816	1000	3000

# Streets & Engineering Divisions

Streets & Engineering	Actual FY 2019	Actual FY 2020	Actual FY 2021	Original Budget FY 2022	Adjusted Budget FY 2022	Tentative Budget FY 2023
<b>Revenue</b>						
Charges for Services	\$ 499,309	\$ 724,768	\$ 782,002	\$ -	\$ 628,000	\$ 846,000
Miscellaneous	1,751	6,239	1,854	-	-	-
<b>Total Revenue</b>	<b>501,060</b>	<b>731,007</b>	<b>783,856</b>	<b>-</b>	<b>628,000</b>	<b>846,000</b>
<b>Expenditure</b>						
Streets & Maintenance	1,923,200	2,088,973	2,034,868	2,243,978	2,407,541	2,519,937
<b>Engineering</b>						
Engineering Administration	570,064	584,046	556,068	2,485,609	2,534,071	2,720,459
Design General Engineering	1,369,557	1,678,767	1,224,569	-	-	-
Traffic General Engineering	279,712	-	356,189	-	-	-
<b>Engineering Total</b>	<b>2,219,333</b>	<b>2,262,813</b>	<b>2,136,826</b>	<b>2,485,609</b>	<b>2,534,071</b>	<b>2,720,459</b>
<b>Total Expenditures</b>	<b>\$ 4,142,533</b>	<b>\$ 4,351,785</b>	<b>\$ 4,171,694</b>	<b>\$ 4,729,587</b>	<b>\$ 4,941,612</b>	<b>\$ 5,240,396</b>

## Streets Division

### Division Function

- The Streets Maintenance Division is part of the Public Works Department of Provo City. This division is responsible for year-round street maintenance, which includes asphalt repairs, crack sealing, road rehabilitation preparation, road shoulder maintenance (grading), sidewalk replacement, weed abatement on streets right-of-way, street sweeping, and snow removal during winter months. Traffic safety functions are also performed by the Streets Division, including street painting (lane lines, crosswalks, stop bars, road symbols and parking stalls), sign fabrication and installation. This division also manages the City's gravel pit in the mouth of Provo Canyon.

### What's new in Fiscal Year 2023?

- Employees received a 5% cost of living adjustment.

## Engineering Division

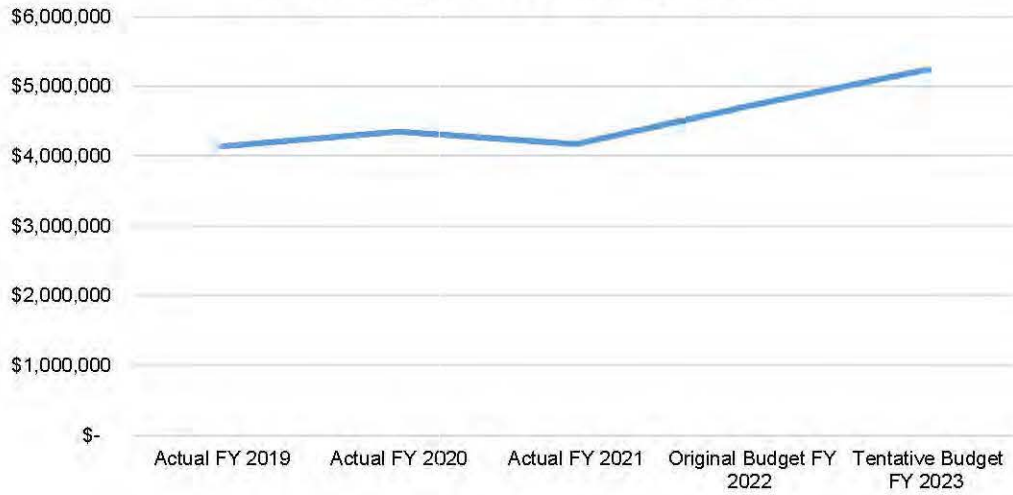
### Division Function

- The Engineering Division of the Public Works Department provides professional engineering support (design, survey, drafting, traffic engineering development review, records maintenance, utility permits and inspection and public information) to the City Administration, the Municipal Council, the Planning Commission, other City departments, and the public. The Engineering Division also provides administration, design, inspection, and construction management of Public Works capital improvement projects, professional transportation, engineering services, and traffic signal operations for the City.

### What's new in Fiscal Year 2023?

- Employees received a 5% cost of living adjustment.

### Streets & Engineering Total Expenditure



### Performance Measures

Priority	Goal	Performance Measure	Annual Totals			
			2021	2022		2023
			Actual	Current	Target	Target
Healthy, Inviting Environment	Replace Street Name Signs	Number of Street Name Signs replaced with new Provo Logo	138	155	150	200

# Parks and Recreation

Parks and Recreation	Actual FY 2019	Actual FY 2020	Actual FY 2021	Original Budget FY 2022	Adjusted Budget FY 2022	Tentative Budget FY 2023
<b>Revenue</b>						
Charges for Services	\$ 5,518,579	\$ 4,355,933	\$ 5,443,987	\$ 6,150,705	\$ 6,068,705	\$ 6,812,705
Intergovernmental	12,096	8,713	16,316	-	11,000	-
Miscellaneous	109,672	67,153	71,899	-	71,998	-
<b>Total Revenue</b>	<b>5,640,348</b>	<b>4,431,799</b>	<b>5,532,203</b>	<b>6,150,705</b>	<b>6,151,703</b>	<b>6,812,705</b>
<b>Expenditure</b>						
Parks And Rec Administration	1,306,844	1,449,018	1,353,092	1,555,936	1,555,936	1,721,585
Cemetery	400,373	527,675	520,298	578,428	579,022	666,957
Arboriculture	184,766	169,064	166,444	211,933	211,933	200,693
Park Projects	404,568	414,400	412,120	471,951	488,979	530,224
Shooting Sports Park	42,137	46,423	39,073	54,043	54,043	56,122
Downtown Streetscape	52,538	44,922	29,676	64,949	97,162	74,926
Parks	2,334,995	2,419,101	2,508,519	3,012,359	3,174,493	3,153,217
Grounds	318,095	255,534	269,900	335,667	335,667	363,411
Weed Abatement	22,999	25,511	8,985	39,321	39,321	-
Community Recreation Center	4,339,174	4,405,498	4,220,290	4,384,705	4,546,415	4,856,870
Adult Sports	279,878	272,210	228,239	352,818	353,317	345,234
Youth Sports	334,726	283,260	260,480	385,777	387,278	385,246
Special Events	185,346	237,301	221,720	215,997	215,997	222,518
Athletic Field Maintenance	110,376	102,276	104,653	166,104	218,305	361,847
Peaks Ice Arena	-	-	-	-	-	-
Parks Maintenance	-	-	-	-	-	-
Parks North Area	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 10,316,815</b>	<b>\$ 10,652,192</b>	<b>\$ 10,343,488</b>	<b>\$ 11,829,986</b>	<b>\$ 12,257,869</b>	<b>\$ 12,938,848</b>

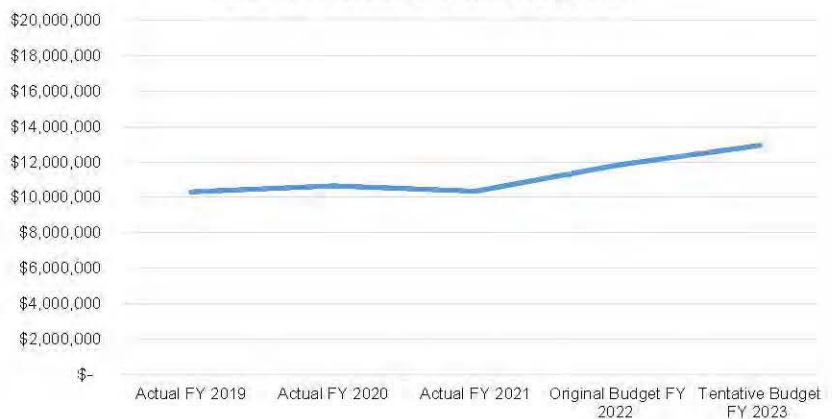
## Department Function

- The Provo Parks and Recreation Department enhances quality of life by inspiring residents through our commitment to create dynamic parks, recreation facilities, programs, and service of the highest standard. Included in the Parks and Recreation budget is administration, parks, trails, ball field and downtown maintenance, cemetery operations, arboriculture, park projects, weed abatement, The Provo Shooting Sports Park, Provo Recreation center, sports, aquatics, special programs, senior services, and community special events.

## What's new in FY 2023?

- Employees received a 5% cost of living adjustment.
- Revenue increases have allowed the department to increase part-time and seasonal budgets in the Cemetery and Recreation Center Functions.
- Weed abatement part-time positions were moved to the Fire Department, under the Wildland function.

Parks & Recreation Total Expenditure





Parks Performance Measures						
Priority	Goal	Performance Measure	Annual Totals			
			2021	2022	2023	
			Actual	Target	Target	
Safe City	Safe Parks and Trails	Number of Hazardous Tree Removal	765	250	250	
		Number of Healthy Trees Pruned	360	1,050	500	
		Number of High Frequency Playground Inspections	324	324	348	
	Public & Employee Safety	Enact Restroom Sanitation Protocol at Each Parks Restroom	Yes	N/A	Begin Phase II Construction of Provo River Trail Improvements	
Community	Community Supported Events	Participation of Successful Freedom Festival	Yes	Yes	Yes	
		Participation of Successful Farmers Market	Yes	Yes	Yes	
		Stats Tracked Supporting Earth Day Planting Project	300 Volunteers with 600 Labor Hours	Slate Canyon April 24th and May 21st	350 Volunteers	
		Lights On	Yes	Yes	Yes	
Business & Economic Vitality	Downtown Support and Wellness	Number of Trees Replaced based on new Planting Standard Modification	Adopted new standard	10 Downtown	10	
		Number of Beds Replanted	19	15	10	
Healthy, Inviting Environment	Trail Enhancements	Provo Foothill Trail Master Plan with UVTA, MAG and USFS	Adopted	Finalize Alignments and Adopt	Begin Feasibility Study	
		Number of Solar Trail Lighting	Installed 20 Units	20 Units @ 150 ft Spacing	Install 40 Additional Units	
		Maintaining Sustainable Landscapes	Yes	Yes	Yes	
		Turf Maintained	315A	315A	323A	
		Number of Trees Planted	37	50	50	
		Number of Truck Loads of Green Waste Recycled into Mulch	368	275	300	

Parks Projects Performance Measures							
Priority	Goal	Performance Measure	Annual Totals				
			2021		2022		2023
			Achieved	Target	Current	Target	Target
Safe City	Public and Employee Safety	Employee Safety Training	12	12	7	12	12
	Proper PPE	Number of work loss accidents	0	0	0	0	0
Community	Improve Neighborhood Outreach	Number of Community Contacts	65	60	51	60	60
	Improve Project Planning	Number of Community Meetings	6	6	4	6	6
Business & Economic Vitality	Invest in Provo Businesses	Local Vendor (Utah County)	Yes	Yes	Yes	Yes	Yes
	CIP Fund	Project Savings Between Engineer's Estimate and Actual Costs	Yes	Yes	Yes	Yes	Yes
Responsible Government	Facilitate Communication with Public	Projects Website updates	12	12	8	12	12
		Social Media Posts	52	52	45	52	52
Healthy, Inviting Environment	Sustainable Practices	Conservation (SWPPP, Water Wise Installations, Low Emission Equipment)	Yes	Yes	Yes	Yes	Yes

**Recreation Center Performance Measures**

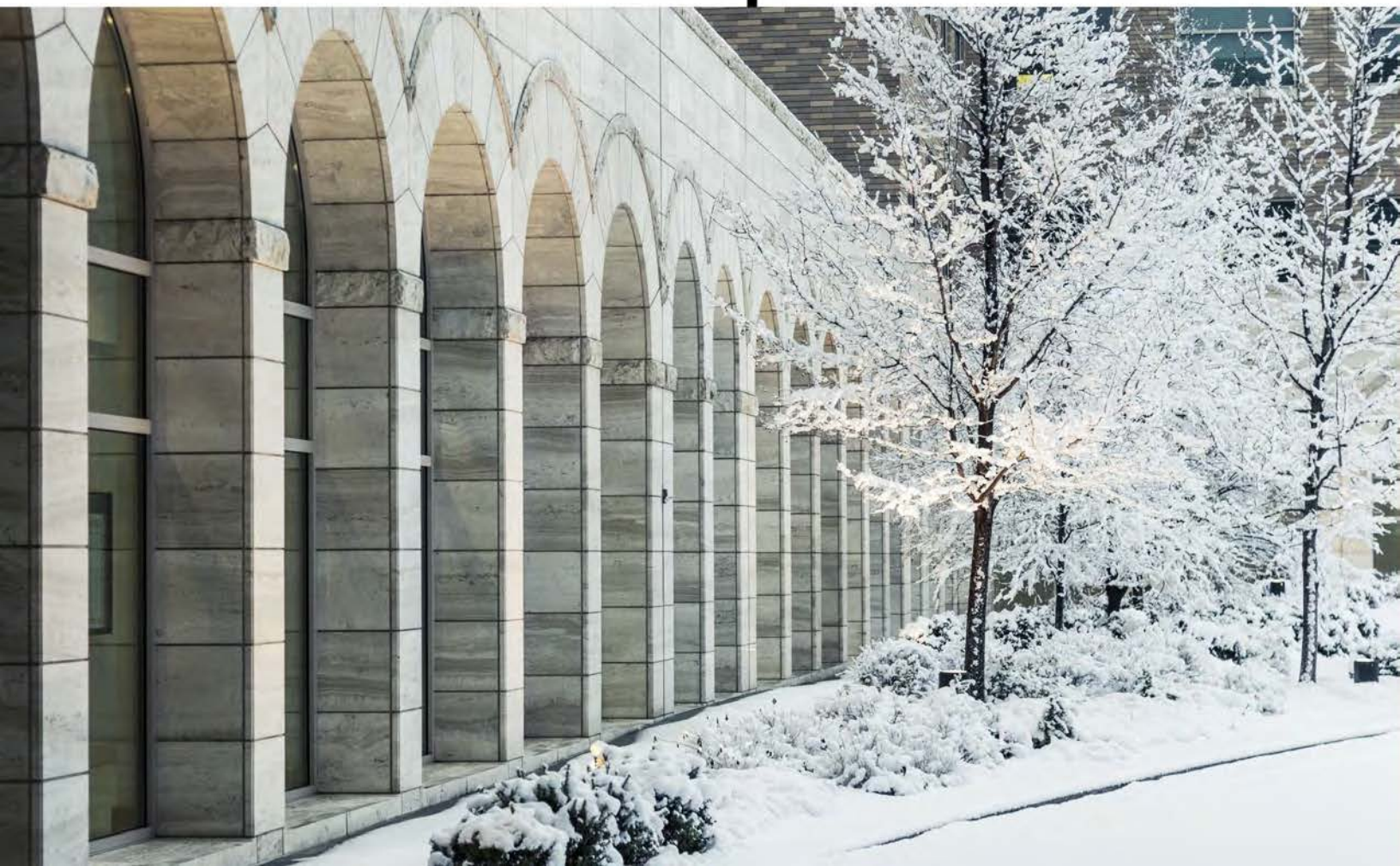
Priority	Goal	Performance Measure	Annual Totals			
			2021	2022		2023
			Actual	Current	Target	Target
Healthy, Inviting Environment	Fitness Opportunities	Number of Weekly Group Ex Classes	180	180	175	175
		Number of Personal Training Sessions	180	250	300	325
	Increased Recreation Opportunities	Number of Current Memberships	21,550	22,566	24,500	25,000
		Number Day Passes Sold			296,600	300,000
		Total Attendance	1,390,894	998,754	1,500,000	1,600,000
Responsible Government	Fiscal Responsibility	Budgeted Self-Funded Operations at Triple Play Facilities	Yes	Yes	Yes	Yes
Healthy, Inviting Environment	Additional Recreation Amenities	Number of Permanent Pickleball Courts	4	4	4	4
		Number of Fitness Studio/Spaces	4	4	4	4
Community	Additional Special Events Opportunities	Number of Events Hosted	22	30	41	35
Responsible Government	Quality x Throughput ÷ Operating Expenses	Amount of Throughput of visitors per staff dollar spent	\$ 1.30	\$ 1.82	\$ 1.21	\$ 1.29

**Sports Performance Measures**

Priority	Goal	Performance Measure	Annual Totals			
			2021	2022		2023
			Actual	Current	Target	Target
Family	Hold Focus Groups to Find Programs the Youth Want	Number of Youth Focus Groups Held	0	0	2	5
	Achieve an average net promoter score of 40 or higher	Average NPS Scores from Post-Season Surveys	42	33	40	40
Safe City	Maintain Safe Sport Equipment	Number of Soccer Goals Replaced	4	2	4	4
Community	Establish Committees for Each Sport Giving Participants a Voice	Percentage of Youth Programs with Committees	0%	10%	20%	100%
Faith	"Life is best enjoyed when time periods are evenly divided between labor, sleep, and recreation...all people should spend one-third of their time in recreation which is rebuilding, voluntary activity, never idleness." -Brigham Young	Number of Participant Hours in Youth & Adult Programs	56,563	32,574	60,000	100,000
Education	Encourage CPRP Credentials	Number of CPRP Credentialed Coordinators Full Time Staff	1	1	2	3
Business & Economic Vitality	Manage the Volunteer Coach Experience	Number of Coach Clinics & Parent Meetings	No Data Recorded	4	10	20
Responsible Government	Promote Employee Safety	Number of Safety Trainings Attended by Sports Team	12	9	12	12
	Promote Participant Safety	Number of Seasonal Staff Trained to Identify Concussion Symptoms	No Data Recorded	27	All Seasonal Staff	All Seasonal Staff
Healthy, Inviting, Environment	Encourage Staff CPR Certification	Number of CPR Certified Full Time Staff	2	2	3	3



# Enterprise Funds



## Enterprise Fund Information

The City's enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The intent of the City is that 1) the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges and/or 2) the City has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Each individual enterprise fund consists of an operating fund and a capital improvement fund. Each individual fund accounts for all of its user fees, debt, maintenance, and assets individually. Each individual capital improvement fund accounts for all construction and projects associated with each enterprise fund. In the individual section, the operating and capital improvement funds will be presented separately. Future project detail and historical information is included in the Capital Improvement Plan section on [page 125](#).

Revenue Summary	Actual FY 2019	Actual FY 2020	Actual FY 2021	Original Budget FY 2022	Adjusted Budget FY 2022	Tentative Budget FY 2023
<b>Revenue</b>						
Utility Sales	\$ 104,497,165	\$ 106,229,733	\$ 112,901,308	\$ 113,397,313	\$ 114,067,313	\$ 117,901,510
Fees	10,612,142	12,739,035	11,554,377	15,635,274	10,186,100	15,388,600
Property tax revenue	-	-	752,469	511,225	511,225	511,225
Principal/Interest Income	1,678,002	1,127,469	352,005	537,000	537,000	448,000
Loan/Bond Proceeds	-	5,000,000	10,398	28,000,000	28,000,000	35,000,000
Grants	5,352,165	14,386,941	12,623,740	30,000,000	30,037,000	56,711,000
Miscellaneous	4,802,081	5,654,438	8,471,666	1,154,381	5,902,318	2,651,000
<b>Total Revenue</b>	<b>126,941,556</b>	<b>145,137,616</b>	<b>146,665,964</b>	<b>189,235,193</b>	<b>189,240,956</b>	<b>228,611,335</b>
Transfer In	932,008	2,646,045	1,635,310	808,968	808,968	1,538,931
<b>Total Revenue &amp; Transfer In</b>	<b>\$ 127,873,564</b>	<b>\$ 147,783,661</b>	<b>\$ 148,301,274</b>	<b>\$ 190,044,161</b>	<b>\$ 190,049,924</b>	<b>\$ 230,150,266</b>

## Major Revenue Sources

The major revenue source for enterprise funds is utility sales. Revenue projections are done using trend analysis. Prior year revenue collections are reviewed, along with any changes in utility rates. There are multiple utility rate increases; Energy has a proposed increase of 2%, Water has a proposed increase of 5% and Wastewater has a proposed increase of 99%.

The transfers in are for other transfers pertaining to debt and operations in enterprise funds. Fees include impact fees, aid to construction fees, and other user fees associated with service provided by each fund. Miscellaneous revenue includes lease income, overhead revenue, Telecom debt, sale of fixed assets, and franchise fees.

Enterprise Summary	Actual FY 2019	Actual FY 2020	Actual FY 2021	Original Budget FY 2022	Adjusted Budget FY 2022	Tentative Budget FY 2023
<b>Revenue &amp; Transfer In</b>						
Airport	\$ 7,023,392	\$ 23,136,419	\$ 15,429,154	\$ 1,688,873	\$ 1,688,873	\$ 23,935,954
Energy	78,025,513	76,373,644	77,240,374	76,138,463	76,135,463	77,374,584
Peaks Ice Arena	1,435,979	1,585,162	1,617,433	1,600,000	1,600,000	2,282,000
Sanitation	5,808,557	6,396,575	6,493,818	6,436,500	6,436,500	6,541,500
Wastewater	16,215,202	18,013,496	23,770,459	52,475,875	52,476,313	69,462,869
Water	15,681,738	16,083,047	19,175,485	47,893,350	47,893,350	46,622,377
Utility Transportation Fund	2,196,550	2,154,688	2,228,255	2,200,000	2,200,000	2,160,000
Golf	1,486,632	4,040,629	2,346,296	1,611,100	1,619,425	1,770,982
<b>Total Revenue &amp; Transfer In</b>	<b>127,873,564</b>	<b>147,783,661</b>	<b>148,301,274</b>	<b>190,044,161</b>	<b>190,049,924</b>	<b>230,150,266</b>
<b>Expenditure &amp; Transfer Out</b>						
Airport	8,443,355	13,702,645	23,712,843	1,688,873	47,234,410	23,935,954
Energy	80,122,548	76,801,694	75,486,333	85,765,579	94,214,208	83,142,218
Peaks Ice Arena	1,629,799	1,400,361	1,493,471	1,646,102	2,000,285	2,120,766
Sanitation	5,807,636	5,480,941	6,230,862	6,491,228	7,091,309	7,785,298
Wastewater	23,330,664	21,068,061	32,954,454	44,959,385	62,149,652	77,509,529
Water	13,690,159	16,198,648	16,233,775	48,636,248	58,225,477	47,941,089
Utility Transportation Fund	1,994,134	3,894,913	1,946,301	2,140,000	2,967,407	2,160,000
Golf	1,368,485	6,030,857	3,217,156	1,594,823	1,802,607	1,770,982
<b>Total Expenditures &amp; Transfer Out</b>	<b>136,386,779</b>	<b>144,578,120</b>	<b>161,275,194</b>	<b>192,922,238</b>	<b>275,685,356</b>	<b>246,365,835</b>
<b>Net Increase (Decrease)</b>	<b>\$ (8,513,216)</b>	<b>\$ 3,205,541</b>	<b>\$ (12,973,920)</b>	<b>\$ (2,878,077)</b>	<b>\$ (85,635,432)</b>	<b>\$ (16,215,569)</b>

# Airport

	Actual FY 2019	Actual FY 2020	Actual FY 2021	Original Budget FY 2022	Adjusted Budget FY 2022	Tentative Budget FY 2023
<b>Revenue &amp; Transfer In</b>						
Charges for Services	\$ 605,020	\$ 692,351	\$ 522,695	\$ 565,000	\$ 455,000	\$ 1,737,000
Property Tax Revenue	-	-	752,469	511,225	511,225	511,225
Intergovernmental	5,352,165	14,386,941	12,623,740	-	37,000	20,711,000
Miscellaneous	925,023	344,207	725,439	387,000	460,000	82,000
Bond Proceeds	-	5,000,000	-	-	-	-
Investment Income	49,954	123,612	49,202	500	500	500
Transfer In	91,230	2,589,308	755,608	225,148	225,148	894,229
<b>Total Revenue &amp; Transfer In</b>	<b>7,023,392</b>	<b>23,136,419</b>	<b>15,429,154</b>	<b>1,688,873</b>	<b>1,688,873</b>	<b>23,935,954</b>
<b>Operation Expenditures</b>						
Airport Operations	\$ 1,026,394	\$ 6,120,855	\$ 1,260,468	\$ 1,647,188	\$ 2,254,891	\$ 2,735,400
Airport Tower	20,540	21,216	26,672	41,685	41,685	48,117
Airport Terminal	-	-	-	-	-	441,000
<b>Total Operating Expenditures</b>	<b>1,046,934</b>	<b>6,142,071</b>	<b>1,287,141</b>	<b>1,688,873</b>	<b>2,296,576</b>	<b>3,224,517</b>
<b>Capital Expenditures</b>						
Airport CIP	\$ 4,399,015	\$ 7,424,594	\$ 22,425,702	\$ -	\$ 42,487,224	\$ 20,711,437
Infrastructure Improvements	2,081,040	135,980	-	-	1,288,922	-
Taxiway Improvements	916,366	-	-	-	1,161,688	-
<b>Total Capital Expenditures</b>	<b>7,396,421</b>	<b>7,560,574</b>	<b>22,425,702</b>	<b>-</b>	<b>44,937,834</b>	<b>20,711,437</b>
<b>Total Airport Revenues</b>	<b>7,023,392</b>	<b>23,136,419</b>	<b>15,429,154</b>	<b>1,688,873</b>	<b>1,688,873</b>	<b>23,935,954</b>
<b>Total Airport Expenditures</b>	<b>(8,443,355)</b>	<b>(13,702,645)</b>	<b>(23,712,843)</b>	<b>(1,688,873)</b>	<b>(47,234,410)</b>	<b>(23,935,954)</b>
<b>Net Increase (Decrease)</b>	<b>(1,419,963)</b>	<b>9,433,774</b>	<b>(8,283,689)</b>	<b>-</b>	<b>(45,545,537)</b>	<b>-</b>
Beginning Fund Balance	559,416	(860,546)	8,573,228	289,539	289,539	(45,255,998)
Ending Fund Balance	(860,546)	8,573,228	289,539	289,539	(45,255,998)	(45,255,998)

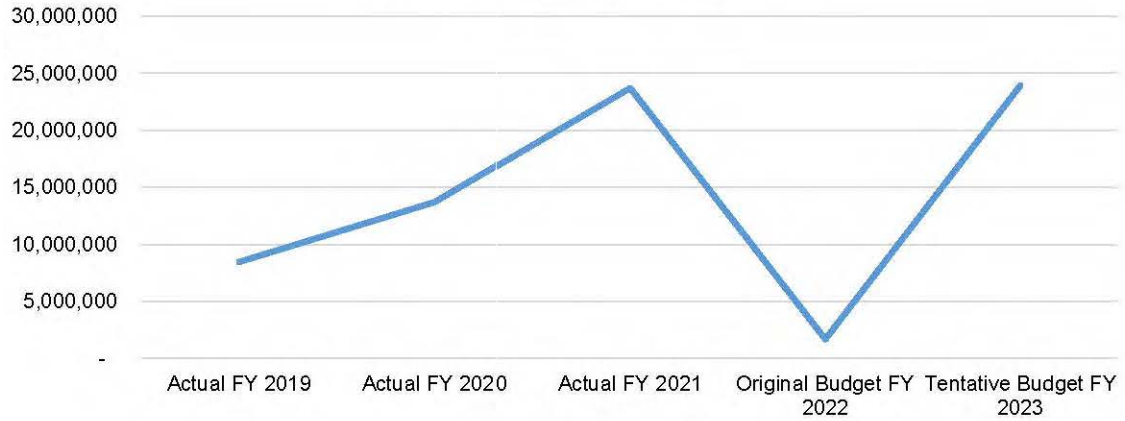
## Division Function

- The Airport and Airport CIP funds are a division of the Public Works Department. The purpose of the Airport Division is to operate and maintain the airport for the greatest benefit to the citizens of Provo. Some of its responsibilities include a) maintaining safe operations as airport use increases to include scheduled air passenger commercial service; b) minimizing potential impacts on surrounding neighborhoods through consistent enforcement of policies; c) maintaining compliance with Federal Aviation Administration (FAA) grant assurances; d) protecting the Provo taxpayers' investment in the airport; and e) assuring continued FAA funding. The Airport CIP tracks all major renovations at the Airport, along with runway maintenance and other capital projects. The main source of funding for the CIP fund is the FAA.

## What's new in FY 2023?

- Employees received a 5% cost of living adjustment.
- Due to the recent Airport expansion and FAA requirements, Airport added \$872,346 in personnel costs compared to the original FY 2022 budget. The new positions include a division director, maintenance manager, document manager, security manager, three operations specialists, and a part-time wildlife biologist. \*Note: The operation specialist positions were added mid-year to the FY22 budget.
- Airport added a new function – Airport Terminal – to the FY 2023 budget.
- Airport revenues and expenses dramatically increased in order to fund some capital projects. The primary revenue source for these projects is grants.

### Airport Total Expenditure



### Performance Measures

Priority	Goal	Performance Measure	Annual Totals			
			2021	2022		2023
			Actual	Current	Target	Target
Business & Economic Vitality	Fully Utilize Hangar Space At The Airport	Number Of Hangars Rented Out	N/A	N/A	N/A	45



# Energy

Energy	Actual FY 2019	Actual FY 2020	Actual FY 2021	Original Budget FY 2022	Adjusted Budget FY 2022	Tentative Budget FY 2023
<b>Revenue</b>						
Utilities Revenue	\$ 70,488,039	\$ 69,082,089	\$ 70,181,895	\$ 68,123,408	\$ 69,583,408	\$ 69,571,584
Miscellaneous	2,708,120	1,483,371	3,171,288	531,381	2,971,055	2,370,000
Telecom Debt Charge	3,446,734	3,382,212	3,494,632	3,250,000	3,250,000	3,500,000
Charges for Services	107,414	1,285,149	168,455	2,313,674	111,000	206,000
Principal Payment	-	-	-	-	-	-
Aid to Construction	255,952	497,037	-	1,700,000	-	1,390,000
Investment Income	1,019,255	643,787	224,104	220,000	220,000	335,000
Taxes	-	-	-	-	1,000	-
License	-	-	-	-	1,000	-
Other Financing	-	-	12,487	-	1,000	2,000
<b>Total Revenue</b>	<b>78,025,513</b>	<b>76,373,644</b>	<b>77,240,374</b>	<b>76,138,463</b>	<b>76,135,463</b>	<b>77,374,584</b>
<b>Operating Expenditures</b>						
Energy Administration	\$ 5,554,803	\$ 5,627,040	\$ 5,145,450	\$ 5,333,640	\$ 5,349,758	\$ 5,763,646
Energy Office Buildings	174,972	176,529	199,328	256,127	256,127	266,951
Energy Budget & Rate Analysis	173,255	182,767	159,503	192,894	192,893	216,990
Energy Customer Assistance	333,714	186,705	336,592	351,328	371,374	381,781
Energy Warehouse Operations	176,461	169,469	163,207	173,673	185,629	226,139
Energy Warehouse Inventory	(2,795)	(3,625)	(64,572)	10,000	10,000	10,000
Energy System Engineering	424,099	436,296	347,173	390,833	392,249	428,042
Energy Service Engineering	486,187	489,414	514,514	684,527	684,775	753,082
Energy GIS/CAD	265,317	273,585	244,148	325,860	325,860	272,226
Energy Purchased Power	47,116,733	44,636,438	43,670,309	47,968,874	47,968,874	46,338,914
Energy Dispatch	609,254	651,811	661,176	706,127	706,128	770,939
Energy Substations	740,930	771,718	784,742	873,110	873,110	943,014
Energy Smart Grid	525,997	450,542	684,446	400,220	456,624	501,479
Energy Street Lighting	43,990	23,326	10,953	182,409	182,409	195,090
Energy Distribution Meters	-	-	-	405,187	408,747	420,055
Energy Street Trees	142,263	220,225	254,343	287,387	287,387	409,485
Energy Forestry	1,030,964	1,033,056	1,082,726	1,244,722	1,244,722	1,209,040
Energy Transmission & Distribution	2,247,862	2,268,260	2,446,061	3,148,152	3,148,152	3,482,586
<b>Total Operation Expenditures</b>	<b>60,044,004</b>	<b>57,593,556</b>	<b>56,640,095</b>	<b>62,935,071</b>	<b>63,044,817</b>	<b>62,589,459</b>
<b>Capital Expenditure</b>						
Distribution System	\$ 3,743,571	\$ 3,112,186	\$ 3,401,058	\$ 3,053,238	\$ 5,293,278	\$ 3,392,200
Transmission System	66,412	140,939	522,840	286,000	597,723	241,000
Substations	4,346,182	2,887,794	2,885,022	5,329,500	8,991,086	2,989,500
City Projects	737,323	954,628	345,990	1,230,000	1,503,076	1,230,000
SCADA/AMI	1,140	44,218	4,289	200,000	418,159	200,000
Administration Projects	66,508	1,042,494	185,317	1,541,100	3,175,399	707,117
	-	-	-	-	-	800,000
<b>Total Capital Expenditure</b>	<b>8,961,136</b>	<b>8,182,259</b>	<b>7,344,516</b>	<b>11,639,838</b>	<b>19,978,721</b>	<b>9,559,817</b>
Transfer Out	11,117,409	11,025,879	11,501,721	11,190,670	11,190,670	10,992,942
<b>Total Energy Revenues</b>	<b>78,025,513</b>	<b>76,373,644</b>	<b>77,240,374</b>	<b>76,138,463</b>	<b>76,135,463</b>	<b>77,374,584</b>
<b>Total Energy Expenditure &amp; Transfer Out</b>	<b>(80,122,548)</b>	<b>(76,801,694)</b>	<b>(75,486,333)</b>	<b>(85,765,579)</b>	<b>(94,214,208)</b>	<b>(83,142,218)</b>
<b>Net Change in Fund Balance</b>	<b>(2,097,035)</b>	<b>(428,050)</b>	<b>1,754,041</b>	<b>(9,627,116)</b>	<b>(18,078,745)</b>	<b>(5,767,634)</b>
Beginning Fund Balance	37,612,601	35,515,566	35,087,516	36,841,557	36,841,557	18,762,812
Ending Fund Balance	35,515,566	35,087,516	36,841,557	27,214,441	18,762,812	12,995,178

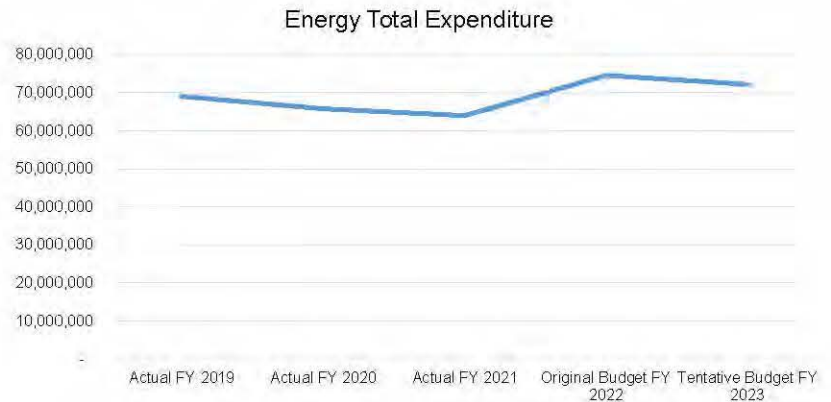
\*SCADA stands for Supervisory Control and Data Acquisition; AMI stands for Advanced Metering Infrastructure.

## Department Function

- The Energy Department provides reliable electricity with superior customer service at a competitive price to the residents and businesses in Provo. The department operates and maintains over 35,000 meters, 380 miles of distribution lines, 48 miles of transmission lines, and 18 substation transformers. Provo City Power is the largest municipally-owned electric utility in the state. Provo is a member of the Utah Municipal Power Agency (UMPA) which is responsible for the management and scheduling of all power resources serving Provo and the other member utilities. The electricity is generated from coal fired power plants, hydroelectric generation and natural gas plants. One major challenge for the utility is to develop new resources for future loads and manage the environmental landscape.

### What's new in FY 2023?

- Employees received a 5% cost of living adjustment.
- Energy revenues include a 2% rate increase.



## Performance Measures

Priority	Goal	Performance Measures	Annual Totals			
			2021	2022		2023
			Actual	Current	Target	Target
Safe City	Safe Employees	Number of Injuries	1	4	0	0
		Number of Hours Worked Without	112,313	168,469	1,000,000,000	1,000,000,000
		Number of Vehicle Accidents	1	0	0	0
Responsible Government	Healthy Financials	Number of Days Cash On Hand	235	146	120	120
		Debt Service Coverage: Reserves Divided By Debt	2.36	1.69	2.00	2.00
		Dollars In Rate Stabilization Fund	\$26,962,366	\$26,122,274	\$25,000,000	\$25,000,000
		Total Fund Balance	\$42,635,794	\$40,871,233	\$35,000,000	\$35,000,000
	Efficient Operations	Overtime As Percent Of Operating Expenses	0.2%	0.2%	<3%	<3%
		Number of Connections Per Employee	547	569	>400	>400
		Operating Cost Per Customer	\$195	\$170	\$350	\$350
Community	Minimize Credit Shut Offs	Delinquent Revenue As Percent Of Total Revenue	0.2%	0.4%	<1%	<1%
Healthy, Inviting Environment	Sustainability	Green Energy Sources As Percent Of Total Energy Sources	33%	43%	40%	45%
	Reliable Power	Caidi: Minutes Per Outage	89	65	<120	<120
		Saidi: Outage Minutes Per Customer	2	2	<12	<12
		Saifi: Outages Per Customer	0.04	0.03	<0.11	<0.11
		Load: Actual Kwh As Percent Of Max Possible Kwh	70%	72%	>65%	>65%



# Peaks Ice Arena

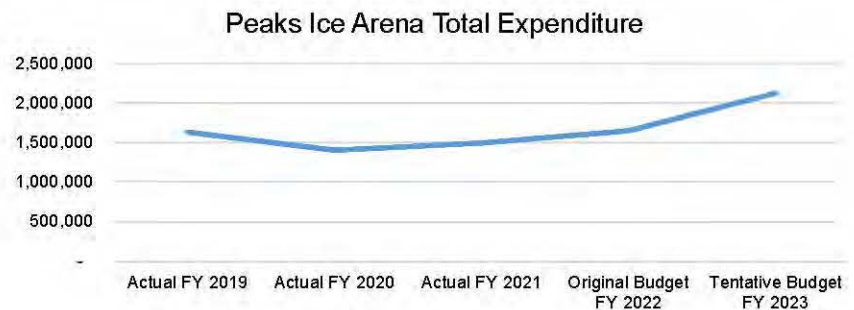
Peaks Ice Arena	Actual FY 2019	Actual FY 2020	Actual FY 2021	Original Budget FY 2022	Adjusted Budget FY 2022	Tentative Budget FY 2023
<b>Revenue &amp; Transfer In</b>						
Charges for Services	\$ 1,353,781	\$ 1,514,042	\$ 1,567,240	\$ 1,505,000	\$ 1,545,000	\$ 2,185,000
Miscellaneous	6,398	2,900	(4,675)	40,000	-	42,000
Other Financing (Interlocal Cont)	50,000	50,000	50,000	50,000	50,000	50,000
Investment Income	25,800	18,219	4,867	5,000	5,000	5,000
Transfer In	-	-	-	-	-	-
<b>Total Revenue &amp; Transfer In</b>	<b>1,435,979</b>	<b>1,585,162</b>	<b>1,617,433</b>	<b>1,600,000</b>	<b>1,600,000</b>	<b>2,282,000</b>
<b>Operation Expenditures</b>						
Peaks Ice Arena	\$ 1,629,799	\$ 1,400,361	\$ 1,493,471	1,646,102	2,000,285	2,120,766
<b>Total Operating Expenditures</b>	<b>1,629,799</b>	<b>1,400,361</b>	<b>1,493,471</b>	<b>1,646,102</b>	<b>2,000,285</b>	<b>2,120,766</b>
<b>Total Peaks Revenues</b>	<b>1,435,979</b>	<b>1,585,162</b>	<b>1,617,433</b>	<b>1,600,000</b>	<b>1,600,000</b>	<b>2,282,000</b>
<b>Total Peaks Expenditures</b>	<b>(1,629,799)</b>	<b>(1,400,361)</b>	<b>(1,493,471)</b>	<b>(1,646,102)</b>	<b>(2,000,285)</b>	<b>(2,120,766)</b>
<b>Net Increase (Decrease)</b>	<b>(193,820)</b>	<b>184,801</b>	<b>123,962</b>	<b>(46,102)</b>	<b>(400,285)</b>	<b>161,234</b>
Beginning Fund Balance	932,428	738,608	923,409	373,824	373,824	(26,461)
Ending Fund Balance	738,608	923,409	1,047,371	327,722	(26,461)	134,773

## Department Function

- The Peaks Ice Arena is a facility constructed for the 2002 Winter Olympics in Utah. It was a joint venture between Utah County and Provo city. As of the end of FY 2018, Utah County and Provo City agreed that Provo City would be the sole operator with a minimal fixed contribution from the county.

## What's new in FY 2023?

- Employees received a 5% Cost of Living Adjustment.
- Ice Sheet added additional hours for seasonal employees, which will be offset by increased revenues.



Performance Measures

Priority	Goal	Performance Measure	Annual Totals			
			2021	2022		2023
			Actual	Current	Target	Target
Safe City	Encourage Management Staff Safety	Percentage of Leadership Staff CPR/AED Certified	100%	50%	100%	100%
	Improve Building/Facility Safety	Number of Street Crossing Safety Lighting	-	-	1	1
	Meet OSHA Standards	Percentage Met	-	90%	100%	100%
Community	Community Outreach	Number of Figure Skating Performances	2	2	2	2
		Number of Community Olympic Events	-	1	1	1
		Number of Skate with Santa Events	1	1	1	1
	Operational Efficiencies	Improved Group Rentals	-	-	DONE	-
	Community Participation	Increased Number of Public Skate Participants	90K	110K	110k	110K
Business & Economic Vitality	Promote Tourism	Number of Out of State Hockey Tournaments	3	2	3	3
	Partner with Local Business	Food Trucks Night		50%	100%	1
		Number of Hosted State Recreation Div Tournaments	1	1	1	1
Responsible Government	Promote Financial Stability	Meet Budget Expense Goals	100%	50%	Over	100%
	Google Business Reviews	Google Rating	4.4	4.5	4.7	4.7
	User Fee Based Self Sustaining Operations	Zero Operational Subsidy Level	\$0	\$0	\$0	\$0
Healthy, Inviting Environment	Concessions Safety	County Health Food Establishment Permit	YES	YES	YES	YES
	Emergency Action Plan	Two Staff Related Meetings	YES	YES	YES	YES
	Clean Air and Emissions	Research New Clean Air Ice Resurface (Zamboni)	80%	80%	90%	100%
	Meet City Code	Required Equipment/Facility Inspections	100%	100%	100%	100%



# Sanitation

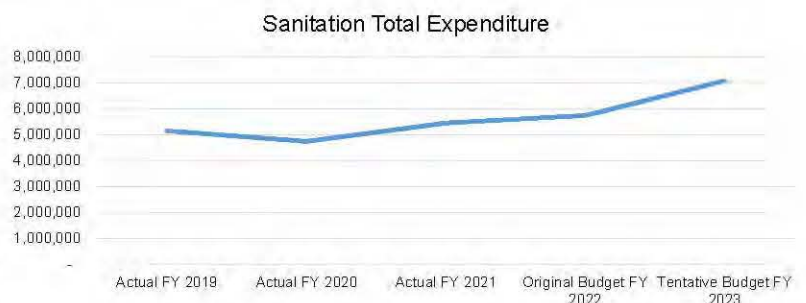
	Actual FY 2019	Actual FY 2020	Actual FY 2021	Original Budget FY 2022	Adjusted Budget FY 2022	Tentative Budget FY 2023
<b>Sanitation</b>						
<b>Revenue</b>						
Utilities Revenue	\$ 4,840,247	\$ 5,365,379	\$ 5,420,496	\$ 6,125,000	\$ 5,335,000	\$ 6,290,000
Miscellaneous	28,482	(11,297)	21,254	60,500	75,500	4,500
Charges for Services	924,014	1,023,939	1,046,414	241,000	1,016,000	241,000
Investment Income	15,814	18,553	5,653	10,000	10,000	6,000
<b>Total Revenue</b>	<b>5,808,557</b>	<b>6,396,575</b>	<b>6,493,818</b>	<b>6,436,500</b>	<b>6,436,500</b>	<b>6,541,500</b>
<b>Operating Expenditures</b>						
Sanitation Collections	\$ 4,754,397	\$ 4,625,029	\$ 5,384,227	\$ 5,524,225	\$ 5,877,992	\$ 6,821,506
<b>Total Operating Expenditures</b>	<b>4,754,397</b>	<b>4,625,029</b>	<b>5,384,227</b>	<b>5,524,225</b>	<b>5,877,992</b>	<b>6,821,506</b>
<b>Capital Expenditures</b>						
Sanitation Projects	\$ 383,982	\$ 114,633	\$ 64,119	\$ 210,000	\$ 456,314	\$ 250,000
<b>Total Capital Expenditure</b>	<b>383,982</b>	<b>114,633</b>	<b>64,119</b>	<b>210,000</b>	<b>456,314</b>	<b>250,000</b>
Transfers Out	669,257	741,279	782,516	757,003	757,003	713,792
<b>Total Sanitation Revenues</b>	<b>5,808,557</b>	<b>6,396,575</b>	<b>6,493,818</b>	<b>6,436,500</b>	<b>6,436,500</b>	<b>6,541,500</b>
<b>Total Sanitation Expenses</b>	<b>(5,807,636)</b>	<b>(5,480,941)</b>	<b>(6,230,862)</b>	<b>(6,491,228)</b>	<b>(7,091,309)</b>	<b>(7,785,298)</b>
<b>Net Change in Fund Balance</b>	<b>921</b>	<b>915,635</b>	<b>262,956</b>	<b>(54,728)</b>	<b>(654,809)</b>	<b>(1,243,798)</b>
Beginning Fund Balance	502,480	503,402	1,419,036	1,681,992	1,681,992	1,027,183
Ending Fund Balance	503,402	1,419,036	1,681,992	1,627,264	1,027,183	(216,615)

## Division Function

- Sanitation is a division within the Public Works Department. This division provides automated residential refuse (black can) collection, recyclable (blue can) collection, and green waste (green can) recycling. Sanitation also manages neighborhood-oriented cleanup programs in the spring and fall of each year.

## What's new in FY 2023?

- Employees received a 5% cost of living adjustment.
- Supplemental Request: \$21,675 was added to cover one quarter of the wages and benefits for a full-time public relations position. This was offset partially by eliminating an intern position. The remaining budget for the position is divided amount the Water, Wastewater, and Stormwater funds.
- Supplemental Request: \$87,394 was added to cover the cost of a new Sanitation worker. This was partially offset by eliminating a contract position that cost \$46,367. The net increase to the budget is \$41,027, and this is a recurring cost.



## Performance Measures

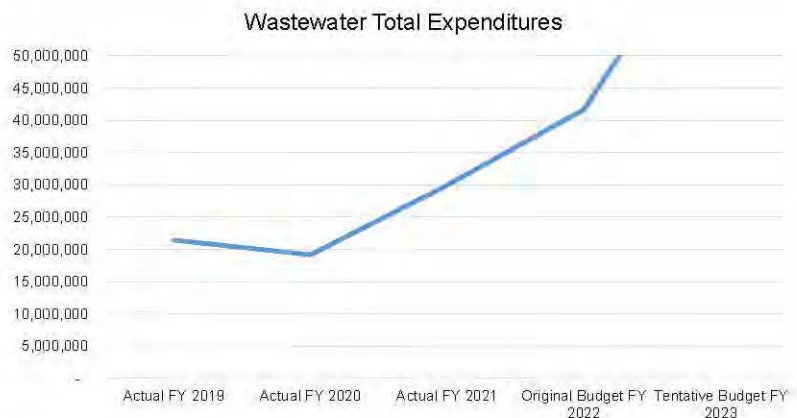
Priority	Goal	Performance Measure	Annual Totals			
			2021	2022		2023
			Actual	Current	Target	Target
Healthy, Inviting Environment	Decrease Recycling Contamination	Number Of Household Recycling Audits Per Month	N/A	N/A	N/A	20

# Wastewater

Wastewater	Actual FY 2019	Actual FY 2020	Actual FY 2021	Original Budget FY 2022	Adjusted Budget FY 2022	Tentative Budget FY 2023
<b>Revenue</b>						
Utilities Revenue	\$ 14,812,212	\$ 16,671,826	\$ 21,081,271	\$ 23,244,375	\$ 23,244,375	\$ 25,336,369
Miscellaneous	945,152	289,856	2,107,074	15,000	1,031,938	50,000
Charges for Services	93,614	926,313	545,000	1,016,500	-	1,026,500
Other Financing	-	-	10,398	28,000,000	28,000,000	35,000,000
Intergovernmental	-	-	-	-	-	8,000,000
Investment Income	364,224	125,502	26,715	200,000	200,000	50,000
<b>Total Revenue</b>	<b>16,215,202</b>	<b>18,013,496</b>	<b>23,770,459</b>	<b>52,475,875</b>	<b>52,476,313</b>	<b>69,462,869</b>
<b>Operations Expenditure</b>						
Wastewater Reclamation	\$ 4,197,392	\$ 4,305,802	\$ 5,413,211	\$ 5,330,012	\$ 5,403,912	\$ 9,870,154
Wastewater Collection	1,069,210	856,411	872,516	964,365	999,389	1,083,444
<b>Total Operating Expenditure</b>	<b>5,266,602</b>	<b>5,162,212</b>	<b>6,285,727</b>	<b>6,294,377</b>	<b>6,403,301</b>	<b>10,953,598</b>
<b>Capital Expenditure</b>						
Wastewater Capital	\$ 16,158,506	\$ 13,986,112	\$ 23,664,267	\$ 35,406,000	\$ 52,487,343	\$ 63,154,000
<b>Total Capital Expenditure</b>	<b>16,158,506</b>	<b>13,986,112</b>	<b>23,664,267</b>	<b>35,406,000</b>	<b>52,487,343</b>	<b>63,154,000</b>
Transfer Out	1,905,556	1,919,736	3,004,459	3,259,008	3,259,008	3,401,931
<b>Total Wastewater Revenue</b>	<b>16,215,202</b>	<b>18,013,496</b>	<b>23,770,459</b>	<b>52,475,875</b>	<b>52,476,313</b>	<b>69,462,869</b>
<b>Total Wastewater Expenditures</b>	<b>(23,330,664)</b>	<b>(21,068,061)</b>	<b>(32,954,454)</b>	<b>(44,959,385)</b>	<b>(62,149,652)</b>	<b>(77,509,529)</b>
<b>Net Change in Fund Balance</b>	<b>(7,115,461)</b>	<b>(3,054,564)</b>	<b>(9,183,995)</b>	<b>7,516,490</b>	<b>(9,673,339)</b>	<b>(8,046,660)</b>
Beginning Fund Balance	14,074,014	6,958,552	3,903,988	(5,280,007)	(5,280,007)	(14,953,346)
Ending Fund Balance	6,958,552	3,903,988	(5,280,007)	2,236,483	(14,953,346)	(23,000,006)

## Department Function

- Wastewater is composed of two sections (Wastewater Collections and Water Reclamation) within the Water Resources Division of the Public Works Department. These sections provide comprehensive sanitary wastewater collection and treatment services to the community. These sections operate a fully delegated Industrial Pre-treatment Program to control the discharge of toxic, harmful or untreatable wastes to the sewer system. Funding for operation, maintenance, and capital wastewater needs are provided by sewer rates and minor miscellaneous revenues.

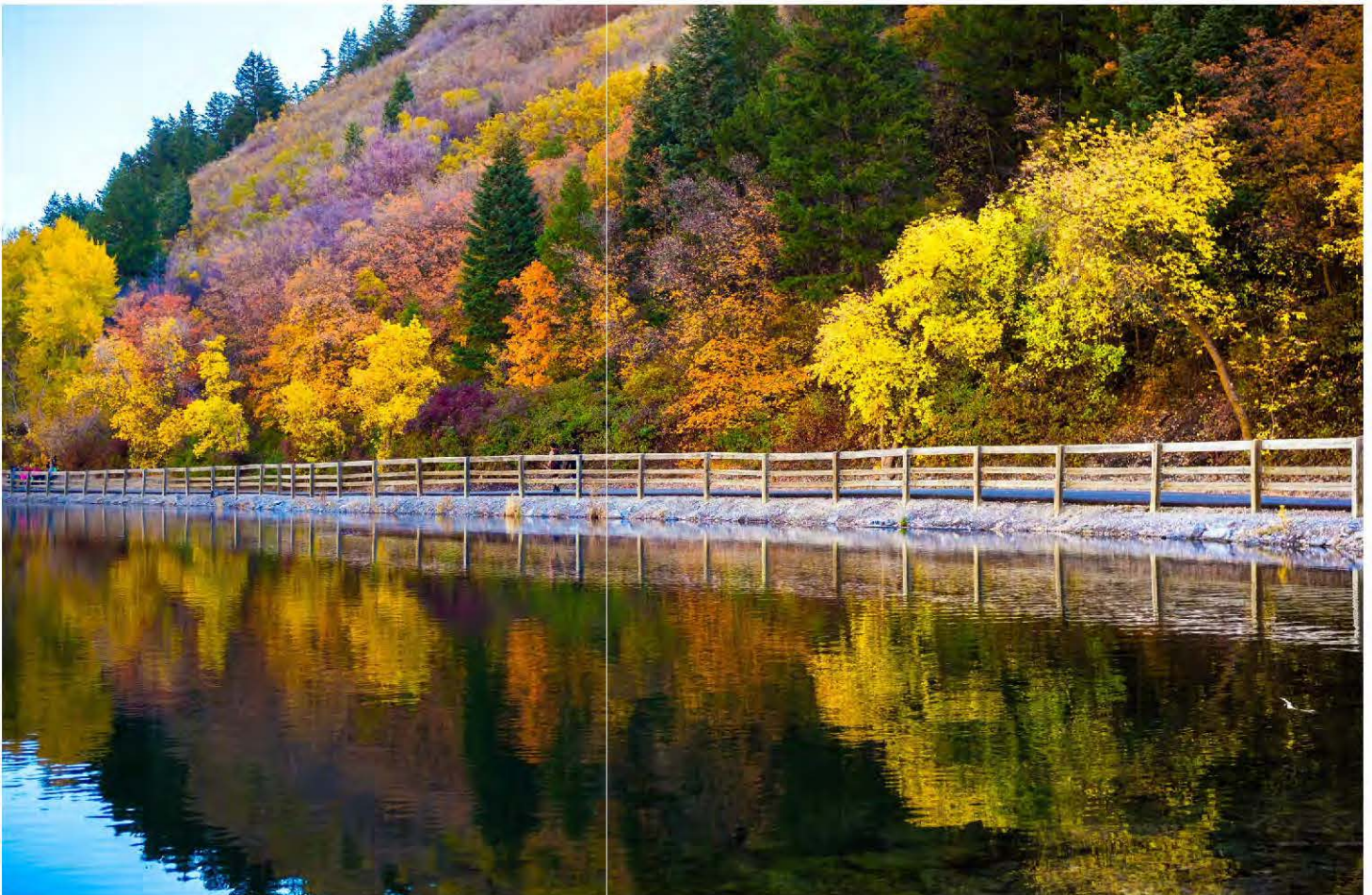


**What's new in FY 2023?**

- Employees received a 5% cost of living adjustment.
- Wastewater revenues include a 9% rate increase.
- Wastewater revenues and expenses increased significantly to fund the next phase of the wastewater treatment plant. Revenue sources include grants and low interest state loans.
- Supplemental Request: \$21,675 was added to cover one quarter of the wages and benefits for a full-time public relations position. This was partially offset by eliminating an intern position. The remaining budget for the position is divided amount the Sanitation, Water, and Stormwater funds.
- Supplemental Request: \$60,000 was added to fund three new part-time positions: Administrative Assistant, Operator, and Pre-treatment Inspector.

**Performance Measures**

Priority	Goal	Performance Measure	Annual Totals			
			2021	2022		2023
			Actual	Current	Target	Target
Safe City	Maintain Healthy Waterways	Gallons of Sewage Treated in Billions (Calendar Year)	3.9	0.9	4.0	4.0



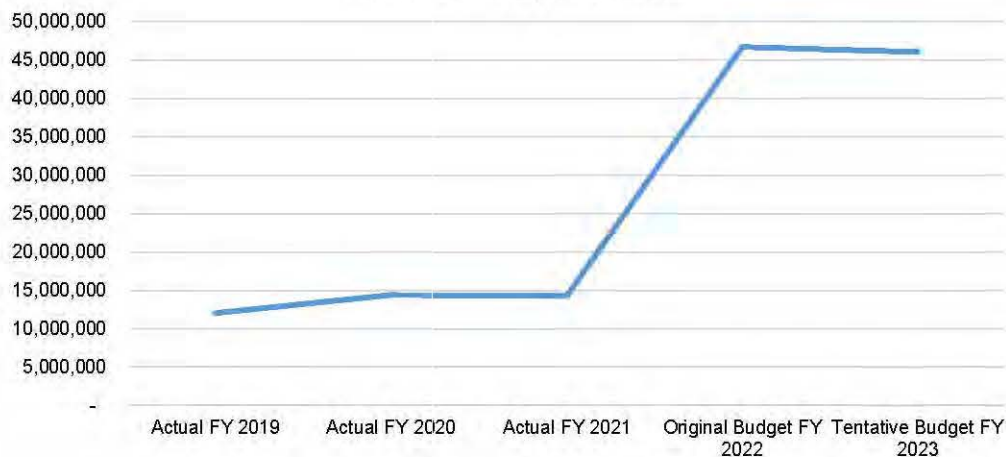
# Water

Water	Actual FY 2019	Actual FY 2020	Actual FY 2021	Original Budget FY 2022	Adjusted Budget FY 2022	Tentative Budget FY 2023
<b>Revenue</b>						
Utilities Revenue	\$ 14,356,667	\$ 15,110,439	\$ 16,217,645	\$ 15,904,530	\$ 15,904,530	\$ 16,703,557
Intergovernmental	-	-	-	30,000,000	30,000,000	28,000,000
Miscellaneous	79,925	(76,300)	2,293,372	70,000	1,305,000	50,000
Charges for Services	459,159	851,111	39,197	1,235,000	-	1,235,000
Investment Income	202,167	197,796	41,451	100,000	100,000	50,000
Transfer In	583,820	-	583,820	583,820	583,820	583,820
<b>Total Revenue &amp; Transfer In</b>	<b>15,681,738</b>	<b>16,083,047</b>	<b>19,175,485</b>	<b>47,893,350</b>	<b>47,893,350</b>	<b>46,622,377</b>
<b>Operations Expenditure</b>						
Public Works Administration	\$ 336,687	\$ 427,599	\$ 450,992	\$ 557,762	\$ 557,763	\$ 523,755
Water Administration	4,183,994	4,305,068	4,176,441	4,428,440	4,659,488	4,615,784
Water Sources	2,425,296	2,447,243	2,858,138	2,817,192	2,827,447	3,183,231
Water Distribution	1,517,268	1,638,849	1,553,560	1,763,785	1,775,938	1,932,541
Water Inventory	22,944	10,942	119,732	1,000	1,000	1,000
<b>Total Operating Expenditure</b>	<b>8,486,189</b>	<b>8,829,699</b>	<b>9,158,862</b>	<b>9,568,178</b>	<b>9,821,636</b>	<b>10,256,311</b>
<b>Capital Expenditure</b>						
Water Capital	\$ 3,546,767	\$ 5,567,964	\$ 5,116,620	\$ 37,130,000	\$ 46,465,771	\$ 35,800,000
<b>Total Capital Expenditure</b>	<b>3,546,767</b>	<b>5,567,964</b>	<b>5,116,620</b>	<b>37,130,000</b>	<b>46,465,771</b>	<b>35,800,000</b>
<b>Transfer Out</b>	<b>\$ 1,657,204</b>	<b>\$ 1,800,985</b>	<b>\$ 1,958,293</b>	<b>\$ 1,938,070</b>	<b>\$ 1,938,070</b>	<b>\$ 1,884,778</b>
<b>Total Water Revenues</b>	<b>15,681,738</b>	<b>16,083,047</b>	<b>19,175,485</b>	<b>47,893,350</b>	<b>47,893,350</b>	<b>46,622,377</b>
<b>Total Water Expenditure &amp; Transfer Out</b>	<b>(13,690,159)</b>	<b>(16,198,648)</b>	<b>(16,233,775)</b>	<b>(48,636,248)</b>	<b>(58,225,477)</b>	<b>(47,941,089)</b>
<b>Net Change in Fund Balance</b>	<b>1,991,579</b>	<b>(115,601)</b>	<b>2,941,710</b>	<b>(742,898)</b>	<b>(10,332,127)</b>	<b>(1,318,712)</b>
<b>Beginning Fund Balance</b>	<b>7,546,070</b>	<b>9,537,648</b>	<b>9,422,047</b>	<b>12,363,757</b>	<b>12,363,757</b>	<b>2,031,630</b>
<b>Ending Fund Balance</b>	<b>9,537,648</b>	<b>9,422,047</b>	<b>12,363,757</b>	<b>11,620,859</b>	<b>2,031,630</b>	<b>712,919</b>

## Department Function

- The Water Distribution and Water Sources Sections of the Water Resources Division are included in the Public Works Department. The mission of these sections is to protect the community's health and welfare by providing an abundant supply of high quality water in a way which exceeds federal and state water quality standards at a competitive price. These sections provide comprehensive culinary water services to the community utilizing water service sales, connection fees, and minor miscellaneous revenues.

Water Total Expenditures



**What's new in FY 2023?**

- Employees received a 5% cost of living adjustment.
- Water revenues include a 5% rate increase.
- Water revenues and expenses increased significantly to begin building a water treatment plant. The primary revenue source will be grants.
- Supplemental Request: \$21,675 was added to cover one quarter of the wages and benefits for a full-time public relations position. This was offset by eliminating an intern position. The remaining budget for the position is divided amount the Sanitation, Wastewater, and Stormwater funds.

**Performance Measures**

Priority	Goal	Performance Measure	Annual Totals			
			2021	2022		2023
			Actual	Current	Target	Target
Safe City	Provide Safe Water	Number of Bacteriological Samples Taken	1320	350	1300	1320
		Water Usage (Billion Gallons)	8.9	1.3	9	9



# Utility Transportation

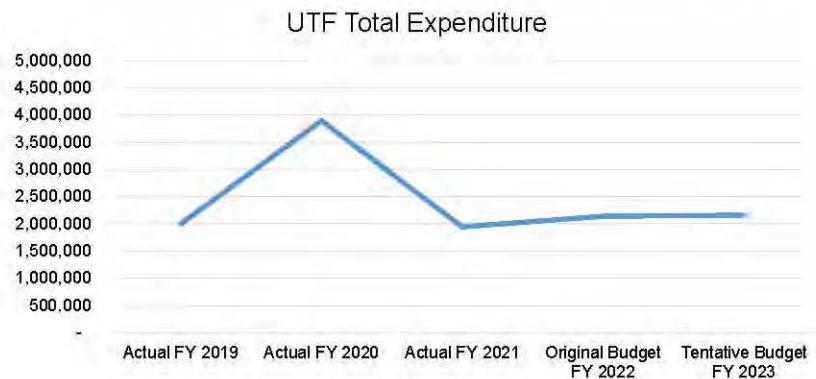
Utility Transportation	Actual FY 2019	Actual FY 2020	Actual FY 2021	Original Budget FY 2022	Adjusted Budget FY 2022	Tentative Budget FY 2023
<b>Revenue</b>						
Charges for Services	\$ 2,150,893	\$ 2,128,555	\$ 2,228,255	\$ 2,200,000	\$ 2,200,000	\$ 2,160,000
Miscellaneous	45,657	26,134	-	-	-	-
Investment Income	-	-	57	-	-	-
<b>Total Revenue</b>	<b>2,196,550</b>	<b>2,154,688</b>	<b>2,228,255</b>	<b>2,200,000</b>	<b>2,200,000</b>	<b>2,160,000</b>
<b>Expenditure</b>						
Utility Transportation	\$ 1,994,134	\$ 3,894,913	\$ 1,946,301	\$ 2,140,000	\$ 2,967,407	\$ 2,160,000
<b>Total Expenditure</b>	<b>1,994,134</b>	<b>3,894,913</b>	<b>1,946,301</b>	<b>2,140,000</b>	<b>2,967,407</b>	<b>2,160,000</b>
<b>Net Change in Fund Balance</b>	<b>202,416</b>	<b>(1,740,225)</b>	<b>281,954</b>	<b>60,000</b>	<b>(767,407)</b>	<b>-</b>
Beginning Fund Balance	2,073,778	2,276,194	535,970	817,924	817,924	50,516
Ending Fund Balance	2,276,194	535,970	817,924	877,924	50,516	50,516

## Department Function

- The Utility Transportation Fund (UTF) was established in FY 2014 to provide a transparent, sustainable and equitable source of funding for road maintenance. A monthly fee is assessed to all property owners within the City on their monthly utility bill. The basis of the monthly charge is calculated on the estimated number of average daily vehicle trips generated by each property in the City. In the past, Provo City has used bonding as a resource of revenue for ongoing street maintenance. The Provo City Municipal Council and City Administration determined that this was not a sustainable source of funding for street maintenance.

## Highlights

- No significant budget changes.



## Performance Measures

Priority	Goal	Performance Measure	Annual Totals			
			2021	2022		2023
			Actual	Current	Target	Target
Safe City	Maintain High Quality City Street Network Pavement Condition	Average Remaining Service Life of City Street Network Pavement (RSL in years)	10.7	10.5	10-12>	10-12>



# Golf Course

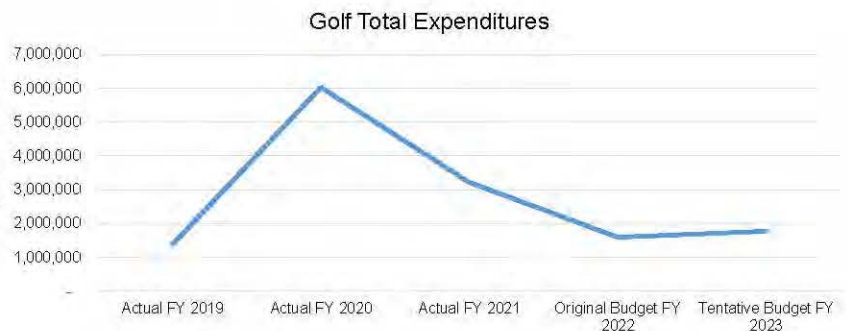
Golf	Actual FY 2019	Actual FY 2020	Actual FY 2021	Original Budget FY 2022	Adjusted Budget FY 2022	Tentative Budget FY 2023
<b>Revenue &amp; Transfer In</b>						
Charges for Services	\$ 1,215,560	\$ 438,324	\$ 1,942,490	\$ 1,609,100	\$ 1,609,100	\$ 1,708,100
Miscellaneous	13,325	3,545,568	107,912	500	8,825	500
Investment Income	788	-	12	1,500	1,500	1,500
Transfer In	256,958	56,737	295,882	-	-	60,882
<b>Total Revenue &amp; Transfer In</b>	<b>1,486,632</b>	<b>4,040,629</b>	<b>2,346,296</b>	<b>1,611,100</b>	<b>1,619,425</b>	<b>1,770,982</b>
<b>Operations Expenditure</b>						
Golf Course	\$ 951,024	\$ 1,009,209	\$ 1,889,019	\$ 1,594,823	\$ 1,645,134	\$ 1,770,982
Golf Course Maintenance	-	-	-	-	-	-
<b>Total Operations Expenditure</b>	<b>951,024</b>	<b>1,009,209</b>	<b>1,889,019</b>	<b>1,594,823</b>	<b>1,645,134</b>	<b>1,770,982</b>
<b>Capital Expenditure</b>						
Golf Capital Projects	\$ 417,460	\$ 5,021,648	\$ 1,328,137	\$ -	\$ 157,472	\$ -
<b>Total Capital Expenditure</b>	<b>417,460</b>	<b>5,021,648</b>	<b>1,328,137</b>	<b>-</b>	<b>157,472</b>	<b>-</b>
<b>Total Golf Revenues</b>	<b>1,486,632</b>	<b>4,040,629</b>	<b>2,346,296</b>	<b>1,611,100</b>	<b>1,619,425</b>	<b>1,770,982</b>
<b>Total Golf Expenditures</b>	<b>(1,368,485)</b>	<b>(6,030,857)</b>	<b>(3,217,156)</b>	<b>(1,594,823)</b>	<b>(1,802,607)</b>	<b>(1,770,982)</b>
<b>Net Change in Fund Balance</b>	<b>118,147</b>	<b>(1,990,229)</b>	<b>(870,860)</b>	<b>16,277</b>	<b>(183,182)</b>	<b>-</b>
<b>Beginning Fund Balance</b>	<b>(15,135)</b>	<b>103,012</b>	<b>(1,887,217)</b>	<b>(2,758,077)</b>	<b>(2,758,077)</b>	<b>(2,941,259)</b>
<b>Ending Fund Balance</b>	<b>103,012</b>	<b>(1,887,217)</b>	<b>(2,758,077)</b>	<b>(2,741,800)</b>	<b>(2,941,259)</b>	<b>(2,941,259)</b>

## Department Function

- The purpose and mission of the East Bay Golf Course is to offer a complete golf experience for players at all levels, at a fair price, that makes the East Bay Golf Course the best recreational value for golfers in the region. This is accomplished through exceptional customer service and superior public facilities including an 18-hole championship course, a seven-hole short course, a full length practice range, three practice greens, and clubhouse with banquet hall, pro shop and food service operation.

## What's new in FY 2023?

- Employees received a 5% cost of living adjustment.
- Golf added additional hours for seasonal employees, which will be offset by increased revenues.



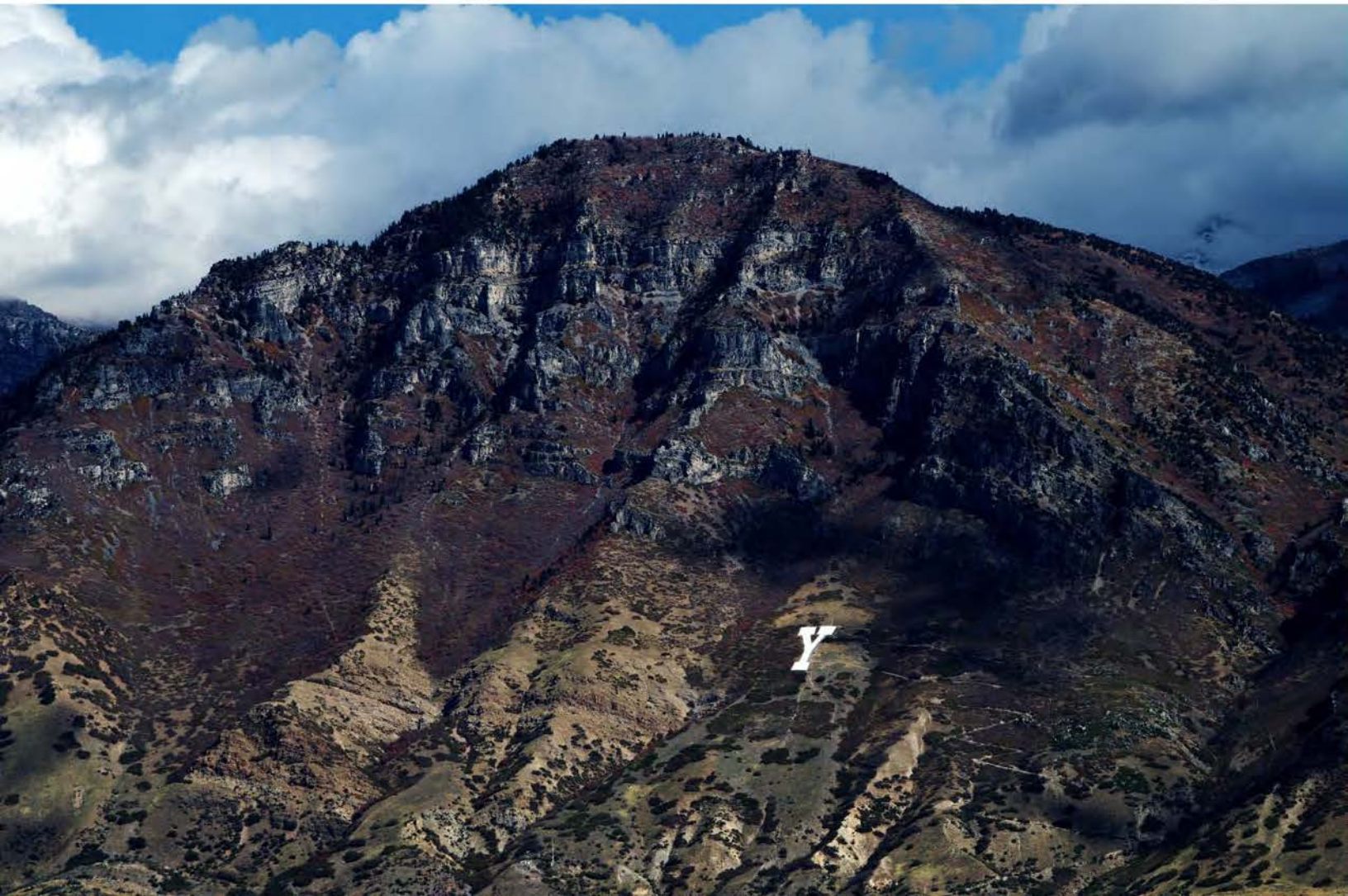
**Performance Measures**

Priority	Goal	Performance Measure	Annual Totals			
			2021	2022		2023
			Actual	Current	Target	Target
Safe City	Begin To Create a Wildland Park to The South Of The Golf Course	Master Planning, Parking Plan And Property Transfers	N/A	N/A	N/A	1
Community	Hold Family Oriented Events	Number of Family Events	N/A	N/A	N/A	4
Business & Economic Vitality	Create an Economic Summit	Grow Existing Economic Summit To 2 Days	-	-	-	44,440
Responsible Government	Self Sustaining Operation	Entirely Self Funding Operation	NO	N/A	N/A	YES
Healthy, Inviting Environment	80,000 Rounds	Rounds Played On All Courses	N/A	N/A	N/A	YES





# Special Revenue Funds



# Justice Court

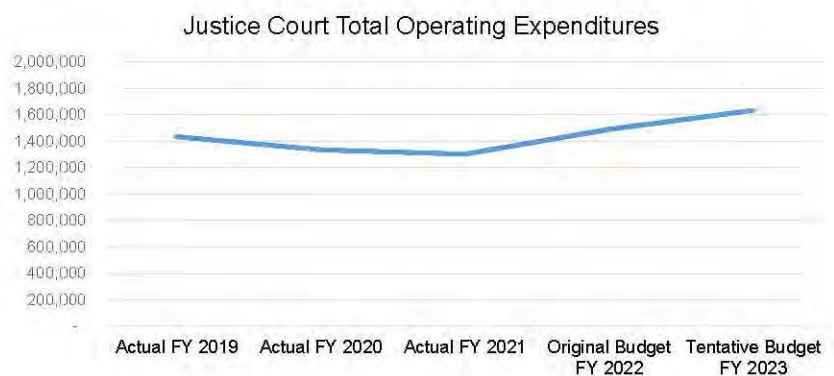
Justice Court	Actual FY 2019	Actual FY 2020	Actual FY 2021	Original Budget FY 2022	Adjusted Budget FY 2022	Tentative Budget FY 2023
<b>Revenue &amp; Transfer In</b>						
Fines	\$ 1,208,255	\$ 1,040,805	\$ 858,203	\$ 1,069,611	\$ 1,069,611	\$ 815,000
Miscellaneous	183,693	124,631	129,918	141,844	141,844	133,000
Investment Income	242	6,644	815	1,000	1,000	-
Transfer In	172,766	-	346,147	276,963	276,963	684,545
<b>Total Revenue &amp; Transfer In</b>	<b>1,564,956</b>	<b>1,172,079</b>	<b>1,335,083</b>	<b>1,489,418</b>	<b>1,489,418</b>	<b>1,632,545</b>
<b>Expenditure &amp; Transfer Out</b>						
Justice Court Administration	\$ 1,181,462	\$ 1,117,073	\$ 1,133,701	\$ 745,248	\$ 745,248	\$ 827,271
Criminal Court	80,665	65,771	30,489	401,136	401,136	422,778
Traffic Court	-	-	-	-	84,045	78,356
Warrants	12,138	7,991	178	84,044	12,000	12,000
Security	160,540	144,783	137,327	12,000	160,350	197,000
Small Claims	-	-	-	160,350	86,639	95,140
Transfer Out	-	-	-	86,640	-	-
<b>Total Expenditure &amp; Transfer Out</b>	<b>1,434,805</b>	<b>1,335,618</b>	<b>1,301,696</b>	<b>1,489,418</b>	<b>1,489,418</b>	<b>1,632,545</b>
<b>Net Change in Fund Balance</b>	<b>130,152</b>	<b>(163,538)</b>	<b>33,387</b>	<b>-</b>	<b>-</b>	<b>-</b>
Beginning Fund Balance	-	130,152	(33,387)	-	-	-
Ending Fund Balance	130,152	(33,387)	-	-	-	-

## Division Function

- The Justice Court is part of the Administrative Services Department. The Justice Court provides a community-oriented justice court that focuses on the needs of Provo City. The Justice Court has authority over Class B and Class C misdemeanors, infractions, and violations of city ordinances which includes zoning violations committed within the boundaries of Provo City. The court will also resolve small claim disputes. The Justice Court will offer the citizens of Provo a structured community court that is convenient for the public and will provide excellent customer service through courteous and professional staff.

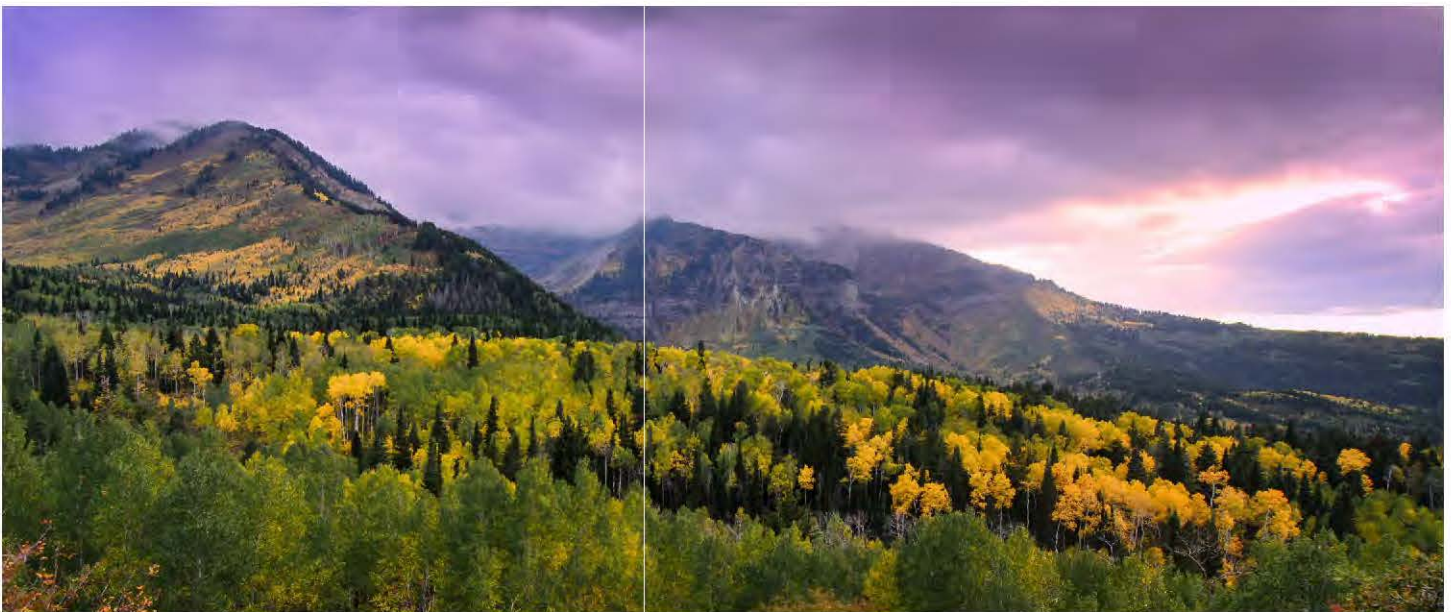
## What's new in FY 2023?

- Employees received a 5% cost of living adjustment.



**Performance Measures**

Priority	Goal	Performance Measure	Annual Totals			
			2021	2022		2023
			Actual	Current	Target	Target
Safe City	Keep Safe Streets by Enforcing Traffic Citations	Number of Traffic Cases Filed	6,466	4,252	N/A	
	Keep the Community Safe by Providing Admin for Criminal Cases	Number of Criminal Cases Filed	1,767	1,166	N/A	
Responsible Government	Time to Disposition 90 Days - Traffic 95%	Monthly Time to Disposition Report	89%	89%	95%	
	Time to Disposition 180 Days- Criminal 95%	Monthly Time to Disposition Report	70%	62%	95%	
	Time to Disposition 270 Days- Small Claims 95%	Monthly Time to Disposition Report	87%	86%	95%	



# Emergency Response

Emergency Response	Actual FY 2019	Actual FY 2020	Actual FY 2021	Original Budget FY 2022	Adjusted Budget FY 2022	Tentative Budget FY 2023
<b>Revenue &amp; Transfer In</b>						
Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes	751,313	798,055	826,645	846,983	964,226	846,983
Intergovernmental	-	57,847	2,943	-	-	-
Investment Income	5,535	4,860	921	2,000	2,000	-
Transfer In	1,482,545	1,224,255	1,660,789	1,768,734	1,768,734	1,941,849
<b>Total Revenue &amp; Transfer In</b>	<b>2,239,393</b>	<b>2,085,017</b>	<b>2,491,298</b>	<b>2,617,717</b>	<b>2,734,960</b>	<b>2,788,832</b>
<b>Expenditure &amp; Transfer Out</b>						
Emergency Response	\$ 2,132,742	\$ 2,399,082	\$ 2,554,471	\$ 2,617,717	\$ 2,617,717	\$ 2,788,832
Emergency Response Grants	-	-	4,246	-	117,243	-
<b>Total Expenditure &amp; Transfer Out</b>	<b>2,132,742</b>	<b>2,399,082</b>	<b>2,558,716</b>	<b>2,617,717</b>	<b>2,734,960</b>	<b>2,788,832</b>
<b>Net Change in Fund Balance</b>	<b>106,651</b>	<b>(314,065)</b>	<b>(67,418)</b>	<b>0</b>	<b>-</b>	<b>(0)</b>
Beginning Fund Balance	175,315	281,966	(32,099)	(99,518)	(99,518)	(99,518)
Ending Fund Balance	281,966	(32,099)	(99,518)	(99,517)	(99,518)	(99,518)

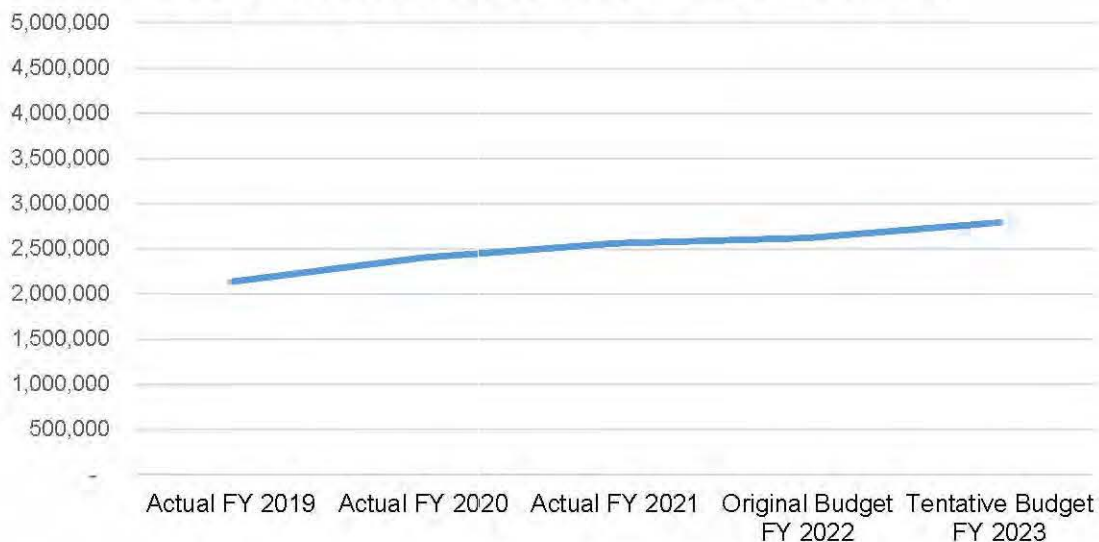
## Department Function

- The Emergency Response Fund is used to account for appropriations associated with the operation of Provo City's Emergency 911 program.

## What's new in FY 2023?

- Employees received a 5% cost of living adjustment.

Emergency Response Total Operating Expenditures



**Performance Measures**

Priority	Goal	Performance Measure	Annual Totals			
			2021	2022		2023
			Actual	Current	Target	Target
Safe City	Maintain Staffing Levels Compliant with the Utah Communications Authority Recommendation	Have at Least Two Telecommunicators Answering 9-1-1 Calls at All Times (Number of Days at Least Two Telecommunicators Were Answering 9-1-1 Calls at all Times)	N/A	N/A	N/A	365
		Transfer Less than 2% of All 9-1-1 Calls to Other Agencies. (Percentage of calls transferred to other agencies)	N/A	N/A	N/A	2%
	Follow the National Emergency Number Association Call Answering Standards and Recommendations For 9-1-1 Call Transfers		N/A	N/A	N/A	2%



# Trust and Agency

	Actual FY 2019	Actual FY 2020	Actual FY 2021	Original Budget FY 2022	Adjusted Budget FY 2022	Tentative Budget FY 2023
<b>Trust &amp; Agency</b>						
<b>Revenue</b>						
Investment Income	\$ 151,888	\$ 148,681	\$ 50,919	\$ 130,000	\$ 130,000	\$ 45,000
Miscellaneous	-	-	-	-	-	-
<b>Total Revenue</b>	<b>151,888</b>	<b>148,681</b>	<b>50,919</b>	<b>130,000</b>	<b>130,000</b>	<b>45,000</b>
<b>Expenditure</b>						
Trust & Agency	\$ 1,546	\$ 2,137	\$ 3,412	\$ -	\$ 2,000	\$ 3,000
<b>Total Expenditure</b>	<b>1,546</b>	<b>2,137</b>	<b>3,412</b>	<b>-</b>	<b>2,000</b>	<b>3,000</b>
<b>Net Change in Fund Balance</b>	<b>150,342</b>	<b>146,543</b>	<b>47,507</b>	<b>130,000</b>	<b>128,000</b>	<b>42,000</b>
<b>Beginning Fund Balance</b>	<b>404,583</b>	<b>554,924</b>	<b>701,468</b>	<b>748,975</b>	<b>748,975</b>	<b>1,006,975</b>
<b>Ending Fund Balance</b>	<b>554,924</b>	<b>701,468</b>	<b>748,975</b>	<b>878,975</b>	<b>1,006,975</b>	<b>1,048,975</b>

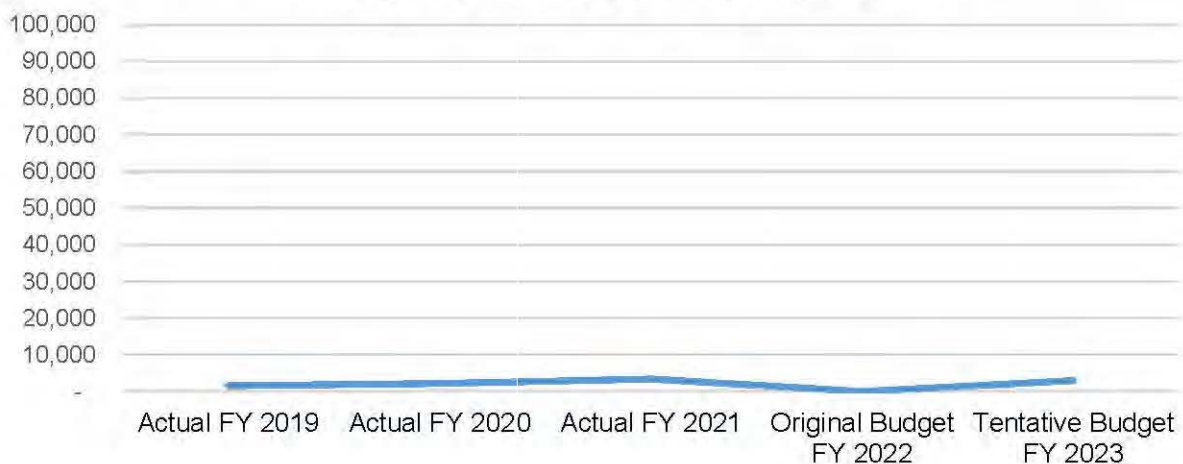
## Department Function

- The Trust & Agency Fund is used to hold deposits for construction and performance bonds and also to accumulate money for large capital projects. Budget appropriations are generally limited to interest payments on deposits and transfers to other funds.

## What's new in FY 2023?

- No significant changes in the upcoming fiscal year.

## Trust & Agency Total Operating Expenditures





# Library

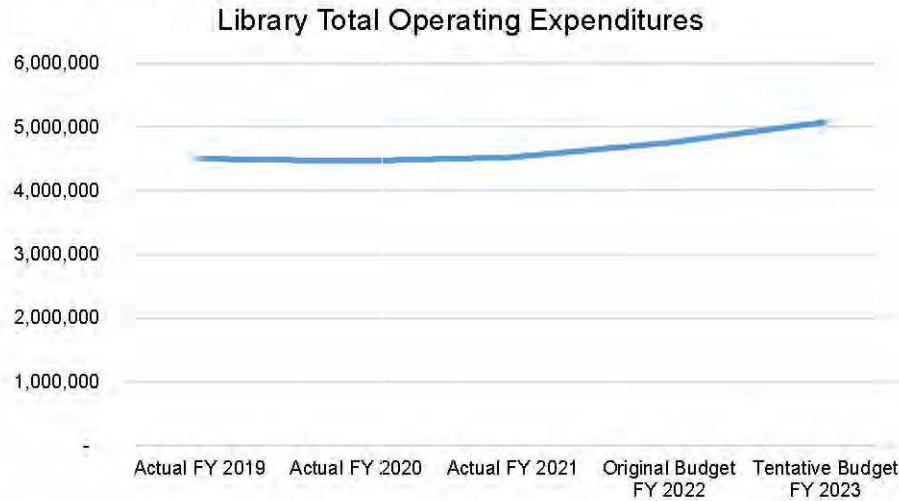
Library	Actual FY 2019	Actual FY 2020	Actual FY 2021	Original Budget FY 2022	Adjusted Budget FY 2022	Tentative Budget FY 2023
<b>Revenue</b>						
Taxes (Property)	\$ 3,766,247	\$ 4,079,332	\$ 4,079,332	\$ 4,263,805	\$ 4,263,805	\$ 4,324,338
Charges for Services	340,337	243,926	120,822	261,000	261,000	226,000
Miscellaneous	5,019	7,251	3,046	2,000	2,000	2,000
Intergovernmental	31,000	33,167	53,615	-	-	-
Investment Income	95,115	82,548	24,188	95,000	95,000	95,000
<b>Total Revenue</b>	<b>4,237,718</b>	<b>4,446,224</b>	<b>4,281,003</b>	<b>4,621,805</b>	<b>4,621,805</b>	<b>4,647,338</b>
<b>Expenditure</b>						
Library Administration	\$ 1,177,600	\$ 1,179,339	\$ 1,217,461	\$ 1,190,697	\$ 1,800,956	\$ 1,221,734
Library Custodial	194,553	181,939	207,918	226,028	225,576	241,997
Library Circulation	417,088	415,161	352,414	395,932	395,787	431,994
Community & Library Events	180,367	168,650	169,998	210,497	209,968	237,035
Library Community Relations	184,254	199,549	184,720	224,647	224,224	158,374
The Attic	41,887	32,222	19,423	37,640	37,587	39,620
AV Production Lab	47,693	41,528	42,467	50,315	50,253	55,883
Library Children's Services	578,673	581,794	611,054	655,783	674,757	698,022
Library Systems	467,064	453,102	490,491	493,860	594,927	424,412
Library Adult Services	917,499	942,279	976,908	1,034,151	1,032,869	1,132,025
Library Technical Services	269,069	243,449	199,346	232,817	231,462	253,057
Library Grants	27,890	29,650	53,615	-	106,947	-
Library Outreach	-	-	-	-	-	180,845
<b>Total Expenditure</b>	<b>4,503,636</b>	<b>4,468,662</b>	<b>4,525,814</b>	<b>4,752,368</b>	<b>5,585,313</b>	<b>5,074,999</b>
<b>Net Change in Fund Balance</b>	<b>(265,918)</b>	<b>(22,438)</b>	<b>(244,811)</b>	<b>(130,563)</b>	<b>(963,508)</b>	<b>(427,661)</b>
<b>Beginning Fund Balance</b>	<b>3,780,121</b>	<b>3,514,203</b>	<b>3,491,764</b>	<b>3,246,953</b>	<b>3,246,953</b>	<b>2,283,446</b>
<b>Ending Fund Balance</b>	<b>3,514,203</b>	<b>3,491,764</b>	<b>3,246,953</b>	<b>3,116,391</b>	<b>2,283,446</b>	<b>1,855,785</b>

## Department Function

- Founded over 100 years ago the Provo City Library's function is to provide the community with an inviting center for information, instruction, learning, leisure, and cultural opportunities. The appointed Library Board is responsible for approving the annual budget, policy approval and oversight of the director's performance. The Library is divided into four major divisions: 1) Administration provides leadership for all areas of the Library and is responsible for the human resources, financial and facilities services for the Library. This division also includes the Events department which manages and facilitates the meeting room usage and the Community Relations department which coordinates many programs, supervises and installs the Attic exhibits and creates and implements the marketing strategies and associated graphic design. 2) Adult/teen services provides reference and reader's advisory assistance and plans and implements weekly and monthly programs and activities. 3) Children's services provides reference and reader's advisory services and plans and implements weekly story times and a variety of other programs throughout a typical month. 4) Support Services consists of Circulation, Technical Services and the Information Systems departments. Circulation provides checkout and check-in assistance of the Library's collection as well as shelf management. Technical services orders and processes new items. Information Systems provides support for the 100 public computers, 50 staff computers and wireless access points.

**What's new in FY 2023?**

- Employees received a 5% cost of living adjustment.



**Performance Measures**

Priority	Goal	Performance Measure	Annual Totals			
			2021	2022		2023
			Actual	Current	Target	Target
Community	Provide Services to More Provo City Residents.	Through Outreach Efforts, Increase the Number of New Library Accounts Created by 5% Annually.	6614	1497	7000	7,350
		Install at Least One Permanent Library Presence (I.E. Little Free Library) Somewhere In the Community Each Year.	0	0	1	1
Responsible Government	Improve Communication with the Public About Library Goals and Achievements.	Publish an Annual Report for Provo City Residents.	0	0	1	1
Healthy, Inviting Environment	Provide More Programming for Spanish Speaking Residents.	Increase Number of Programs Presented in Spanish by 10% Over the Next Year.	45	22	50	55
Education	Improve Access to Library Services for Residents Unable to Physically Visit the Library.	Beginning Fall of 2022, Begin Regular Monthly Visits to at Least 4 Preschools In Provo.	0	0	16	48
		Beginning Fall of 2022, Begin Regular Monthly Visits to at Least 4 Retirement Homes or Communities in Provo.	0	0	16	48

# Covey Center for the Arts

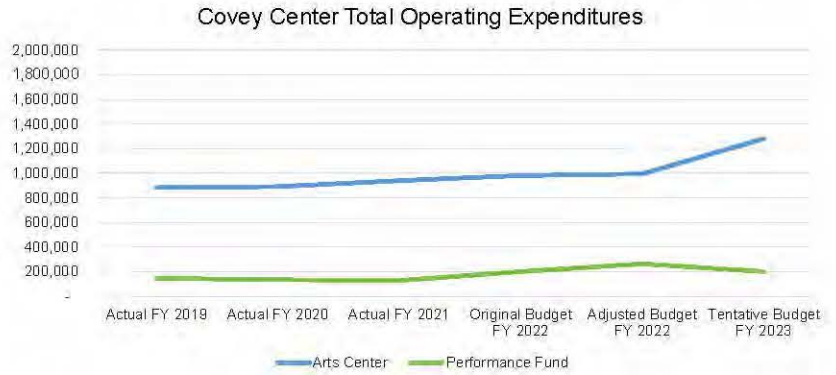
Covey Center for the Arts	Actual FY 2019	Actual FY 2020	Actual FY 2021	Original Budget FY 2022	Adjusted Budget FY 2022	Tentative Budget FY 2023
<b>Revenue &amp; Transfer In</b>						
Charges for Services	\$ -	\$ -	\$ -	\$ 508,000	\$ -	\$ 511,000
Miscellaneous	509,462	370,444	471,138	114,500	625,000	274,378
Investment Income	1,994	1,049	47	800	800	800
Intergovernmental			59,246		-	-
Transfer In	364,537	350,023	521,251	398,077	398,077	492,150
<b>Total Revenue &amp; Transfer In</b>	<b>875,993</b>	<b>721,516</b>	<b>1,051,682</b>	<b>1,021,377</b>	<b>1,023,877</b>	<b>1,278,328</b>
<b>Expenditure</b>						
Covey Center for the Arts	\$ 884,258	\$ 892,240	\$ 939,719	\$ 981,377	\$ 994,127	\$ 1,278,328
<b>Total Expenditure</b>	<b>884,258</b>	<b>892,240</b>	<b>939,719</b>	<b>981,377</b>	<b>994,127</b>	<b>1,278,328</b>
Net Change in Fund Balance	(8,264)	(170,724)	111,963	40,000	29,750	-
Beginning Fund Balance	67,026	58,761	(111,963)	-	-	69,750
Ending Fund Balance	58,761	(111,963)	-	40,000	69,750	69,750
<b>Covey Center for the Arts-Performance Fund</b>						
	Actual FY 2019	Actual FY 2020	Actual FY 2021	Original Budget FY 2022	Adjusted Budget FY 2022	Tentative Budget FY 2023
<b>Revenue</b>						
Miscellaneous	\$ 124,185	\$ 183,806	\$ 56,180	\$ 200,000	\$ 220,000	\$ 200,000
Charges for Services	-	-	-	-	-	-
Investment Income	1,619	2,524	115	-	-	-
<b>Total Revenue</b>	<b>125,804</b>	<b>186,330</b>	<b>56,295</b>	<b>200,000</b>	<b>220,000</b>	<b>200,000</b>
<b>Expenditure</b>						
Performance Fund	\$ 146,428	\$ 134,279	\$ 8,593	\$ 200,000	\$ 263,499	\$ 200,000
Transfer Out	-	-	119,671	-	-	-
<b>Total Expenditure</b>	<b>146,428</b>	<b>134,279</b>	<b>128,264</b>	<b>200,000</b>	<b>263,499</b>	<b>200,000</b>
Net Change in Fund Balance	(20,624)	52,052	(71,969)	-	(43,499)	-
Beginning Fund Balance	56,257	35,633	87,684	15,715	15,715	(27,784)
Ending Fund Balance	35,633	87,684	15,715	15,715	(27,784)	(27,784)

## Department Function

- The mission of the Covey Center is to enrich the lives of our community, provide for educational and creative development opportunities for all ages, provide first class entertainment appropriate for youth and families, and give an opportunity to endow all that is good in the arts for generations to come.
- The Covey Center has hosted over 1,200 performances, including concerts and performances by international, national, and local artists, as well as symphonies, operas, ballets, children's theatricals, dance recitals, pageants, graduations, benefits and fundraisers. There have been over 40 plays and musicals presented in the Brinton Black Box Theater and the Main Hall. The dance studios have not only provided a place for jazz, ballet, hip hop, middle eastern and ballroom dance classes, but they also are the home of the Covey Center's high school a cappella group, FreQuency. In addition to performances in the Covey Center, there are three visual art galleries which present rotating exhibits by 18 to 20 different artists, plus a Summer Showcase that features the works of 50 plus different artists.

**What's new in FY 2023?**

- Employees received a 5% cost of living adjustment.
- Supplemental Request: \$81,298 was added to cover wages and benefits for a new full-time technical operations assistant coordinator position. A proposed increase in revenues will allow the Covey Center to contribute 50% toward the cost of the additional position. This will be a recurring cost.



**Performance Measures**

Priority	Goal	Performance Measure	Annual Totals			
			2021	2022		2023
			Actual	Current	Target	Target
Community	Maintain Community Client Usage	Number of Days Building Is In Use	130	246	203	210
		Number of Performances	51	313	200	250
	Produce Covey Center Main Hall Events	Number of Events	8	18	15	15
		Number of Performances	8	53	15	15
	Present Black Box Theater Productions	Number of Shows	3	4	5	4
Number of Performances		45	69	75	69	
Family	Host Family Centered Events	Number of Covey and Community Performances	111	452	304	347
		Number of Visual Exhibits	7	17	14	15
Education	Promote Performance Development	Number of Classes	16	28	24	24
		Number of Students	80	239	160	200
Business and Economic Vitality	Increase Rental Income	Revenue from Client Rental	\$220,887	\$635,438	\$625,000	\$785,378
Healthy, Inviting Environment	Provide Arts Opportunities for Residents	Total Covey Center Attendance	89,672	170,000	150,000	175,000

# Cemetery Perpetuity

Cemetery Perpetuity	Actual FY 2019	Actual FY 2020	Actual FY 2021	Original Budget FY 2022	Adjusted Budget FY 2022	Tentative Budget FY 2023
<b>Revenue</b>						
Charges for Services	\$ 258,830	\$ 244,638	\$ 335,458	\$ -	\$ -	\$ -
Investment Income	10,648	10,353	3,774	3,500	3,500	3,000
Transfer In	-	-	-	267,500	267,500	307,500
<b>Total Revenue &amp; Transfer In</b>	<b>269,478</b>	<b>254,990</b>	<b>339,232</b>	<b>271,000</b>	<b>271,000</b>	<b>310,500</b>
<b>Expenditures &amp; Transfer Out</b>						
Transfer Out	\$ 169,902	\$ -	\$ -	\$ 168,984	\$ 168,984	\$ 168,997
<b>Total Transfer Out</b>	<b>169,902</b>	<b>-</b>	<b>-</b>	<b>168,984</b>	<b>168,984</b>	<b>168,997</b>
<b>Net Change in Fund Balance</b>	<b>99,576</b>	<b>254,990</b>	<b>339,232</b>	<b>102,016</b>	<b>102,016</b>	<b>141,503</b>
Beginning Fund Balance	340,936	440,512	695,502	1,034,734	1,034,734	1,238,766
Ending Fund Balance	440,512	695,502	1,034,734	1,136,750	1,238,766	1,380,269

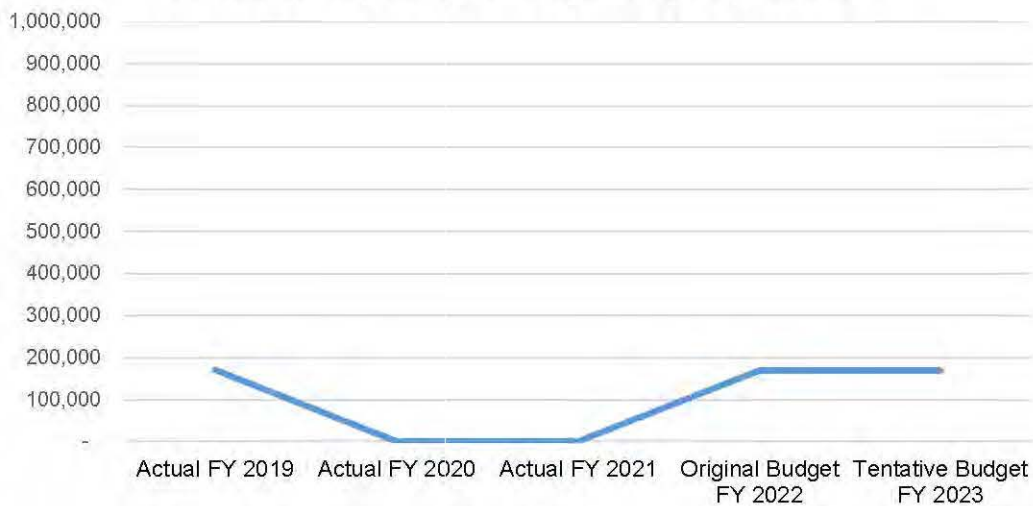
## Department Function

- The Perpetuity Fund is used to set aside funds for future debt service payments from revenues of cemetery activities.

## What's new in FY 2023?

- No significant changes in the upcoming fiscal year.

Cemetery Perpetuity Total Operating Expenditures



# Cemetery Plots

Cemetery Plots	Actual FY 2019	Actual FY 2020	Actual FY 2021	Original Budget FY 2022	Adjusted Budget FY 2022	Tentative Budget FY 2023
<b>Revenue</b>						
Charges for Services	\$ 7,600	\$ -	\$ (7,800)	\$ -	\$ -	\$ -
Investment Income	508	303	73	-	-	-
<b>Total Revenue</b>	<b>8,108</b>	<b>303</b>	<b>(7,727)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditure</b>						
Cemetery Plots	\$ 13,400	\$ 2,200	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditure</b>	<b>13,400</b>	<b>2,200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>(5,292)</b>	<b>(1,897)</b>	<b>(7,727)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Beginning Fund Balance	24,661	19,369	17,472	9,746	9,746	9,746
Ending Fund Balance	19,369	17,472	9,746	9,746	9,746	9,746

## Department Function

- This fund is to account for the sale of previously purchased cemetery plots.

## What's new in FY 2023?

- No significant changes in the upcoming fiscal year.

## Performance Measures

Priority	Goal	Performance Measure	Annual Totals			
			2021	2022		2023
			Actual	Current	Target	Target
Business & Economic Volatility	Increase Sales Through Additional Interment Options and Availability	Track Cemetery Revenue	FY 703,165	FY \$528,407	FY \$535,000	FY 610,000
Responsible Government	Operate a City Cemetery that Provides a Variety of Interment Services to Meet Residents	Internment Rate	Traditional 76%	Traditional 93%	Traditional 80%	Traditional 80%
			Cremation	Cremation	Cremation	Cremation
			Total Interments	Total Interments	Total Interments	Total Interments
Healthy, Inviting Environment	Provide Safe, Secure And Inviting Non-Lawn Interment Options	Mausoleum and Cremation Garden	Yes	Yes	Yes	Yes

# Development Services

Development Services Special Rev Summary	Actual FY 2019	Actual FY 2020	Actual FY 2021	Original Budget FY 2022	Adjusted Budget FY 2022	Tentative Budget FY 2023
<b>Revenue</b>						
Grants	\$ 1,911,822	\$ 6,699,061	\$ 1,599,597	\$ 2,400,000	\$ 2,400,000	\$ 2,400,000
Miscellaneous	(255,231)	(36,614)	(494,306)	88,250	-	87,250
Principal Payment	-	0	0	740,800	-	740,800
Interest Income	103,908	104,404	53,587	18,000	847,050	14,500
Transfer In	-	-	-	-	-	-
<b>Total Revenue</b>	<b>1,760,499</b>	<b>6,766,852</b>	<b>1,158,879</b>	<b>3,247,050</b>	<b>3,247,050</b>	<b>3,242,550</b>
<b>Expenditure</b>						
Rental Rehabilitation	1,053	1,096	586	1,500	1,500	1,500
Community Development Block Grant	1,870,445	3,880,412	1,799,750	1,701,412	3,602,524	697,087
Home Consortium	211,088	282,144	222,523	1,200,000	3,296,779	1,200,000
Special Purpose Grant	79	184	10,150	95,000	286,059	95,000
<b>Total Expenditures &amp; Transfers Out</b>	<b>2,082,664</b>	<b>4,163,836</b>	<b>2,033,009</b>	<b>2,997,912</b>	<b>7,186,863</b>	<b>1,993,587</b>
<b>Net Change in Fund Balance</b>	<b>(322,165)</b>	<b>2,603,016</b>	<b>(874,130)</b>	<b>249,138</b>	<b>(3,939,813)</b>	<b>1,248,963</b>

## Department Function

- The bulk of the functions within the Development Services Department are funded by the general fund, but starting in FY 2020, several funds that used to report to the Redevelopment Agency (CDBG, Rental Rehabilitation, Home Consortium, and Special Purpose Grant funds) became part of the designed Department of Community and Neighborhood Services. In FY 2023, Community & Neighborhood Services became a division under Development Services efficiently moving these four funds under Development Services as well.
- The tables below show the budget for the special revenue funds that fall under the Development Services department. All funding originated from the U.S. Department of Housing and Urban Development (HUD).

## What's new in FY 2023?

- Employees received a 5% cost of living adjustment.

## Rental Rehabilitation

Rental Rehabilitation	Actual FY 2019	Actual FY 2020	Actual FY 2021	Original Budget FY 2022	Adjusted Budget FY 2022	Tentative Budget FY 2023
<b>Revenue</b>						
Principal Payment	\$ -	\$ -	\$ -	\$ 6,800	\$ -	\$ 6,800
Investment Income	18,566	13,291	3,656	1,000	7,800	2,000
<b>Total Revenue</b>	<b>18,566</b>	<b>13,291</b>	<b>3,656</b>	<b>7,800</b>	<b>7,800</b>	<b>8,800</b>
<b>Expenditure</b>						
Rental Rehabilitation	\$ 1,053	\$ 1,096	\$ 586	\$ 1,500	\$ 1,500	\$ 1,500
<b>Total Expenditure</b>	<b>1,053</b>	<b>1,096</b>	<b>586</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
<b>Net Change in Fund Balance</b>	<b>17,513</b>	<b>12,195</b>	<b>3,070</b>	<b>6,300</b>	<b>6,300</b>	<b>7,300</b>
<b>Beginning Fund Balance</b>	<b>917,736</b>	<b>935,249</b>	<b>947,444</b>	<b>950,514</b>	<b>950,514</b>	<b>956,814</b>
<b>Ending Fund Balance</b>	<b>935,249</b>	<b>947,444</b>	<b>950,514</b>	<b>956,814</b>	<b>956,814</b>	<b>964,114</b>

The Rental Rehab fund originated around thirty years ago when HUD administered a program that was exclusively for rental rehabs. Since then, HUD discontinued the program, and integrated most of the program elements into CDBG. However, because Provo had this separate rental rehab fund, HUD allowed us to continue using the balance, as long as it was used for housing low-income individuals. HUD gave the City the option to establish its own definition for "low-income," which Provo has set at "80% or under area median income." To perpetuate the usefulness of the grant, Provo has only used the fund as a loan source for applicable projects. The last time the money was loaned out was 10-15 years ago when a nonprofit borrowed the money to buy a property for low-income housing. The money is still being paid back.

## Community & Neighborhood Block Grant (CDBG)

Community Development Block Grant	Actual FY 2019	Actual FY 2020	Actual FY 2021	Original Budget FY 2022	Adjusted Budget FY 2022	Tentative Budget FY 2023
<b>Revenue</b>						
Intergovernmental	\$ 1,284,713	\$ 3,855,655	\$ 1,400,412	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000
Investment Income	9,741	19,392	4,132	5,000	87,000	3,500
Miscellaneous	(1,580)	-	(33)	82,000	-	81,000
<b>Total Revenue</b>	<b>1,292,874</b>	<b>3,875,047</b>	<b>1,404,511</b>	<b>1,287,000</b>	<b>1,287,000</b>	<b>1,284,500</b>
<b>Expenditure</b>						
CDBG Administrative	\$ 1,870,445	\$ 357,470	\$ 365,868	\$ 701,412	\$ 701,413	\$ 697,087
CDBG Capital Projects	-	1,022,942	1,372,851	-	2,218,015	-
CDBG Special Funds	-	-	61,031	1,000,000	683,096	-
Transfer Out	-	2,500,000	-	-	-	-
<b>Total Expenditure</b>	<b>1,870,445</b>	<b>3,880,412</b>	<b>1,799,750</b>	<b>1,701,412</b>	<b>3,602,524</b>	<b>697,087</b>
<b>Net Change in Fund Balance</b>	<b>(577,571)</b>	<b>(5,365)</b>	<b>(395,239)</b>	<b>(414,412)</b>	<b>(2,315,524)</b>	<b>587,413</b>
<b>Beginning Fund Balance</b>	<b>2,788,529</b>	<b>2,210,958</b>	<b>2,205,593</b>	<b>1,810,355</b>	<b>1,810,355</b>	<b>(505,169)</b>
<b>Ending Fund Balance</b>	<b>2,210,958</b>	<b>2,205,593</b>	<b>1,810,355</b>	<b>1,395,943</b>	<b>(505,169)</b>	<b>82,243</b>

Every year, HUD uses a formula to determine how much to provide in CDBG funding to Provo City. The purpose of the grant is to create “viable urban communities” through housing, good living environments, and economic opportunities for low- and moderate-income individuals. After HUD announces the allocation amount each year, a committee reviews City needs and nonprofit applications to determine how to distribute the funding in the community. The City Council reviews and edits the recommendations, ultimately approving how the CDBG money should be spent in the coming fiscal year.

## Home Consortium

Home Consortium	Actual FY 2019	Actual FY 2020	Actual FY 2021	Original Budget FY 2022	Adjusted Budget FY 2022	Tentative Budget FY 2023
<b>Revenue</b>						
Intergovernmental	\$ 627,109	\$ 2,843,406	\$ 199,185	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000
Investment Income	70,562	67,050	44,261	10,000	700,000	8,000
Miscellaneous	(253,651)	(36,614)	(494,273)	6,000	-	6,000
Principal Payment	-	0	0	684,000	-	684,000
<b>Total Revenue</b>	<b>444,020</b>	<b>2,873,842</b>	<b>(250,827)</b>	<b>1,900,000</b>	<b>1,900,000</b>	<b>1,898,000</b>
<b>Expenditure</b>						
Home Consortium	\$ 211,088	\$ 282,144	\$ 222,523	\$ 1,200,000	\$ 3,296,779	\$ 1,200,000
<b>Total Expenditure</b>	<b>211,088</b>	<b>282,144</b>	<b>222,523</b>	<b>1,200,000</b>	<b>3,296,779</b>	<b>1,200,000</b>
<b>Net Change in Fund Balance</b>	<b>232,933</b>	<b>2,591,699</b>	<b>(473,350)</b>	<b>700,000</b>	<b>(1,396,779)</b>	<b>698,000</b>
<b>Beginning Fund Balance</b>	<b>15,874,177</b>	<b>16,107,110</b>	<b>18,698,809</b>	<b>18,225,459</b>	<b>18,925,459</b>	<b>17,528,680</b>
<b>Ending Fund Balance</b>	<b>16,107,110</b>	<b>18,698,809</b>	<b>18,225,459</b>	<b>18,925,459</b>	<b>17,528,680</b>	<b>18,226,680</b>

The Home Consortium Fund houses two programs. The first program is “Home Purchase Plus”, which provides down payment assistance to Provo residents who make *under* 80% of area median income. The second program is called “Loan to Own,” which provides down payment assistance for the rest of Utah County but is administered through Provo’s Development Services department. The Home Consortium funding automatically comes each year from HUD, based on entitlement formulas.



## Special Purpose Grant

Special Purpose Grant	Actual FY 2019	Actual FY 2020	Actual FY 2021	Original Budget FY 2022	Adjusted Budget FY 2022	Tentative Budget FY 2023
<b>Revenue</b>						
Charges for Services	\$ -	\$ -	\$ -	\$ 250	\$ -	\$ 250
Investment Income	5,039	4,672	1,538	2,000	52,250	1,000
Principal Payments	-	-	-	50,000	-	50,000
<b>Total Revenue</b>	<b>5,039</b>	<b>4,672</b>	<b>1,538</b>	<b>52,250</b>	<b>52,250</b>	<b>51,250</b>
<b>Expenditure</b>						
Special Purpose Grant	\$ 79	\$ 184	\$ 10,150	\$ 95,000	\$ 286,059	\$ 95,000
<b>Total Expenditure</b>	<b>79</b>	<b>184</b>	<b>10,150</b>	<b>95,000</b>	<b>286,059</b>	<b>95,000</b>
<b>Net Change in Fund Balance</b>	<b>4,960</b>	<b>4,487</b>	<b>(8,612)</b>	<b>(42,750)</b>	<b>(233,809)</b>	<b>(43,750)</b>
<b>Beginning Fund Balance</b>	<b>940,957</b>	<b>945,918</b>	<b>950,405</b>	<b>941,793</b>	<b>941,793</b>	<b>707,984</b>
<b>Ending Fund Balance</b>	<b>945,918</b>	<b>950,405</b>	<b>941,793</b>	<b>899,043</b>	<b>707,984</b>	<b>664,234</b>

When Provo applies for and receives one-off HUD grants, those grants are accounted for in the Special Purpose Grants fund. (In contrast, CDBG money and Home Consortium money are recurring grants that are automatically given to Provo each year, based on an entitlement formula.) Currently, the Special Purpose Grants fund houses the "Own in Provo" program, which was established in 2006. The original grant was approximately \$1.2 million, and the program was designed to help "over income" individuals (individuals who make 80% to 120% of median income) with down payment assistance for a home in Provo, on the condition that they pay back the assistance amount over time. This is different than the down payment assistance funding under the Home Consortium fund.



## Capital Improvement Funds



# General Capital Improvements

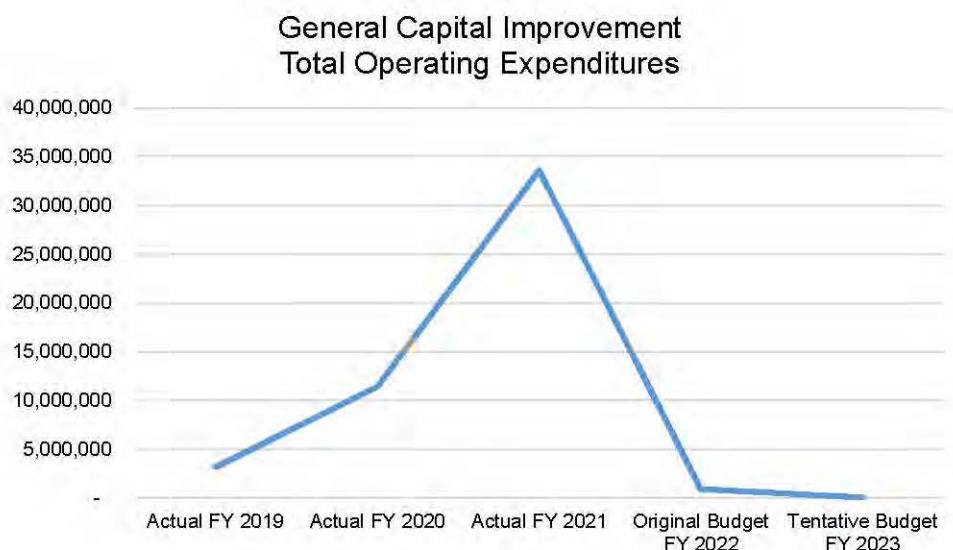
General Capital Improvements	Actual FY 2019	Actual FY 2020	Actual FY 2021	Original Budget FY 2022	Adjusted Budget FY 2022	Tentative Budget FY 2023
<b>Revenue &amp; Transfer In</b>						
Intergovernmental	\$ -	\$ 267,718	\$ 267,718	\$ -	\$ -	\$ -
Investment Income	815,023	1,434,277	250,259	-	-	-
Charges for Services			(820)			
Bond Proceeds	70,137,872	-	-	-	-	-
Miscellaneous	-	-	-	-	40,000	-
Transfer In	700,465	2,627,557	439,115	908,029	908,029	51,000
<b>Total Revenue &amp; Transfer In</b>	<b>71,653,360</b>	<b>4,329,552</b>	<b>956,272</b>	<b>908,029</b>	<b>948,029</b>	<b>51,000</b>
<b>Expenditure</b>						
General Capital Improvements	\$ 1,308,419	4,438,367	-	\$ 908,029	\$ 31,995,592	\$ 51,000
City Building Projects	1,852,050	6,704,490	33,617,068	-	-	-
Grant Operations	-	267,718	-	-	-	-
Transfer Out	-	-	-	-	-	-
<b>Total Expenditure &amp; Transfer Out</b>	<b>3,160,469</b>	<b>11,410,575</b>	<b>33,617,068</b>	<b>908,029</b>	<b>31,995,592</b>	<b>51,000</b>
<b>Net Change in Fund Balance</b>	<b>68,492,891</b>	<b>(7,081,023)</b>	<b>(32,660,796)</b>	<b>-</b>	<b>(31,047,563)</b>	<b>-</b>
<b>Beginning Fund Balance</b>	<b>1,531,163</b>	<b>70,024,054</b>	<b>62,943,031</b>	<b>30,282,235</b>	<b>30,282,235</b>	<b>(765,328)</b>
<b>Ending Fund Balance</b>	<b>70,024,054</b>	<b>62,943,031</b>	<b>30,282,235</b>	<b>30,282,235</b>	<b>(765,328)</b>	<b>(765,328)</b>

## Department Function

- The General Capital Improvement Fund is to account for general City projects not specifically associated with a specific City department. For example, in FY 2019, this fund received the bond proceeds for the new Public Safety/City Hall building and Fire Station 2.
- Regardless of whether major projects are being accounted for in the fund, the City typically budgets \$51,000 for capital equipment purchases for the Fire Department.

## What's new in FY 2023?

- No significant changes in the upcoming fiscal year.



# B&C Capital Improvement

B&C Capital Improvements	Actual FY 2019	Actual FY 2020	Actual FY 2021	Original Budget FY 2022	Adjusted Budget FY 2022	Tentative Budget FY 2023
<b>Revenue &amp; Transfer In</b>						
Charges for Services	\$ 310,538	\$ 5,908	\$ 184,033	\$ -	\$ -	\$ -
Investment Income	62,827	70,898	22,575	50,000	50,000	16,000
Miscellaneous	66,172	12,990	5,849	-	-	-
Transfer In	2,857,299	3,082,292	3,300,063	2,946,745	2,946,745	2,714,378
<b>Total Revenue &amp; Transfer In</b>	<b>3,296,836</b>	<b>3,172,087</b>	<b>3,512,519</b>	<b>2,996,745</b>	<b>2,996,745</b>	<b>2,730,378</b>
<b>Expenditure</b>						
B&C Capital Improvements	\$ 2,366,008	\$ 3,062,549	\$ 1,592,618	\$ 2,840,000	\$ 7,795,824	\$ 2,840,000
Transfer Out	-	-	-	-	-	-
<b>Total Expenditure &amp; Transfer Out</b>	<b>2,366,008</b>	<b>3,062,549</b>	<b>1,592,618</b>	<b>2,840,000</b>	<b>7,795,824</b>	<b>2,840,000</b>
<b>Net Change in Fund Balance</b>	<b>930,828</b>	<b>109,538</b>	<b>1,919,901</b>	<b>156,745</b>	<b>(4,799,079)</b>	<b>(109,622)</b>
<b>Beginning Fund Balance</b>	<b>2,920,045</b>	<b>3,850,873</b>	<b>3,960,410</b>	<b>5,880,311</b>	<b>5,880,311</b>	<b>1,081,233</b>
<b>Ending Fund Balance</b>	<b>3,850,873</b>	<b>3,960,410</b>	<b>5,880,311</b>	<b>6,037,056</b>	<b>1,081,233</b>	<b>971,611</b>

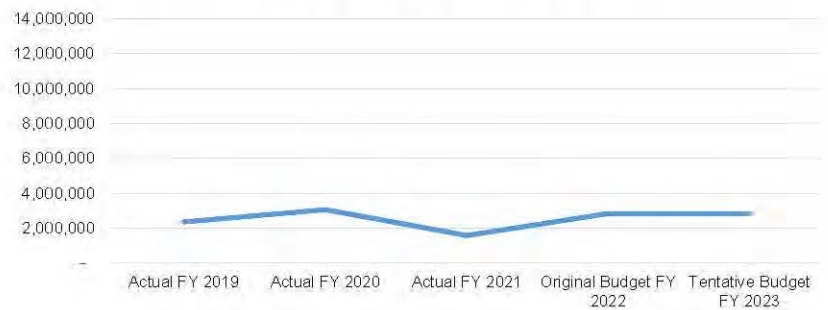
## Department Function

- The B&C Capital Improvement Project fund accounts for city projects dealing with roads. Revenue for this fund comes from the B&C Road Tax transferred from the General fund. (In the State of Utah, B&C Roads are the roads operated by counties and cities.)

## What's new in FY 2023?

- No significant changes in the upcoming fiscal year.

B&C Capital Improvement  
Total Operating Expenditures



# Engineering Capital Improvement

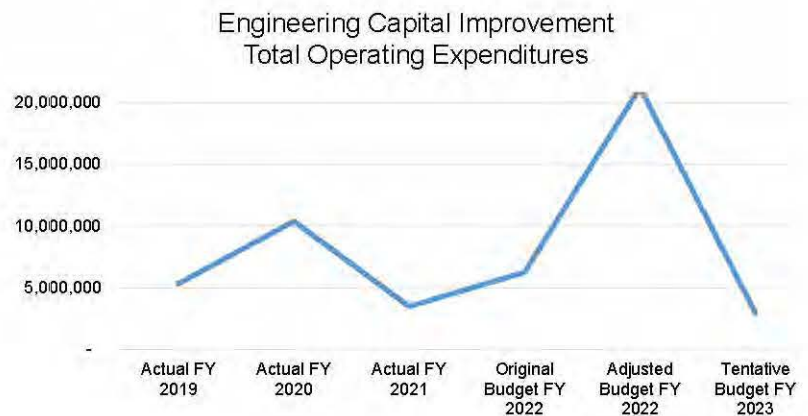
Engineering Capital Improvements	Actual FY 2019	Actual FY 2020	Actual FY 2021	Original Budget FY 2022	Adjusted Budget FY 2022	Tentative Budget FY 2023
<b>Revenue &amp; Transfer In</b>						
Charges for Services	\$ 3,428,477	\$ 692,847	\$ 387,687	\$ 250,000	\$ -	\$ 250,000
Intergovernmental	(264,561)	2,641,829	70,991	4,260,870	4,260,870	400,000
Taxes	-	1,845,880	2,173,246	2,056,230	2,056,230	2,400,000
Investment Income	118,016	88,458	34,644	100,000	100,000	25,000
Miscellaneous	2,982,844	6,756,331	4,297,574	-	250,000	-
Transfer In	-	-	-	-	-	-
<b>Total Revenue &amp; Transfer In</b>	<b>6,264,776</b>	<b>12,025,345</b>	<b>6,964,143</b>	<b>6,667,100</b>	<b>6,667,100</b>	<b>3,075,000</b>
<b>Expenditure</b>						
Engineering Capital Improvements	\$ 5,272,139	\$ 10,316,119	\$ 3,405,943	\$ 6,185,870	\$ 21,162,662	\$ 2,900,000
Transfer Out	50,000	50,000	50,000	50,000	50,000	50,000
<b>Total Expenditure &amp; Transfer Out</b>	<b>5,322,139</b>	<b>10,366,119</b>	<b>3,455,943</b>	<b>6,235,870</b>	<b>21,212,662</b>	<b>2,950,000</b>
<b>Net Change in Fund Balance</b>	<b>942,637</b>	<b>1,659,226</b>	<b>3,508,200</b>	<b>431,230</b>	<b>(14,545,562)</b>	<b>125,000</b>
Beginning Fund Balance	4,549,202	5,491,840	7,151,066	10,659,265	10,659,265	(3,886,297)
Ending Fund Balance	5,491,840	7,151,066	10,659,265	11,090,495	(3,886,297)	(3,761,297)

## Department Function

- The Engineering Capital Improvement Project fund accounts for city projects dealing with roads, bridges, sidewalks, and traffic signals. Revenue from these funds come from impact and developer fees, grants, and transfers from other funds.

## What's new in FY 2023?

- No significant changes in the upcoming fiscal year.



# Parks Capital Improvement

Parks Capital Improvement	Actual FY 2019	Actual FY 2020	Actual FY 2021	Original Budget FY 2022	Adjusted Budget FY 2022	Tentative Budget FY 2023
<b>Revenue &amp; Transfer In</b>						
Charges for Services	\$ 1,575,427	\$ 1,088,457	\$ 103,210	\$ 1,500,000	\$ 1,500,000	\$ 1,300,469
Miscellaneous	2,125,549	7,500	3,028,767	-	-	-
Intergovernmental	-	-	150,000	4,310,399	4,310,399	6,232,917
Investment Income	142,870	119,081	38,477	-	-	-
Transfer In	1,002,335	1,433,495	2,647,562	1,633,532	1,633,532	1,902,440
<b>Total Revenue &amp; Transfer In</b>	<b>4,846,181</b>	<b>2,648,533</b>	<b>5,968,015</b>	<b>7,443,931</b>	<b>7,443,931</b>	<b>9,435,826</b>
<b>Expenditure</b>						
Parks Capital Improvement	\$ 4,543,420	\$ 1,561,818	\$ 2,479,858	\$ 9,060,895	\$ 21,015,439	\$ 9,771,117
Transfer Out	-	-	-	300,496	300,496	300,496
<b>Total Expenditure</b>	<b>4,543,420</b>	<b>1,561,818</b>	<b>2,479,858</b>	<b>9,361,391</b>	<b>21,315,935</b>	<b>10,071,613</b>
<b>Net Change in Fund Balance</b>	<b>302,761</b>	<b>1,086,716</b>	<b>3,488,157</b>	<b>(1,917,460)</b>	<b>(13,872,004)</b>	<b>(635,787)</b>
<b>Beginning Fund Balance</b>	<b>5,898,757</b>	<b>6,201,518</b>	<b>7,288,233</b>	<b>10,776,390</b>	<b>10,776,390</b>	<b>(3,095,614)</b>
<b>Ending Fund Balance</b>	<b>6,201,518</b>	<b>7,288,233</b>	<b>10,776,390</b>	<b>8,858,930</b>	<b>(3,095,614)</b>	<b>(3,731,401)</b>

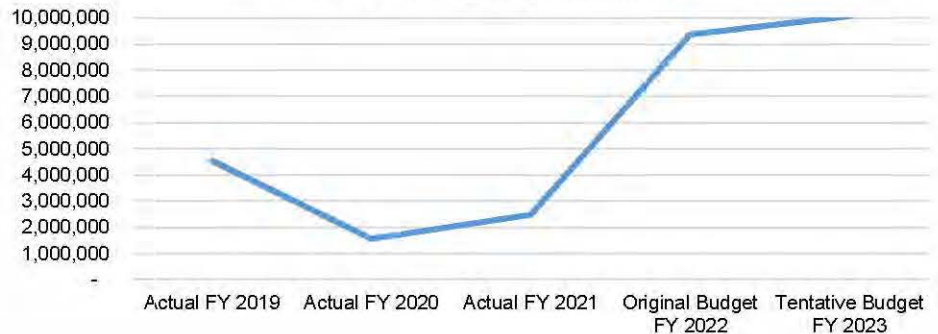
## Department Function

- This fund is used to account for monies spent on capital improvement projects associated with the Parks and Recreation Department, such as trails and new parks.

## What's new in FY 2023?

- No significant changes in the upcoming fiscal year.

## Parks Capital Improvement : Total Operating Expenditures



## Performance Measures

Priority	Goal	Performance Measure	Annual Totals			
			2020	2021		2022
			Actual	Current	Target	Target
Business & Economic Vitality	CIP Fund	Project Savings between Engineer's Estimate and actual costs	Yes	Yes	Yes	Yes

# Economic Development CIP

Economic Development Capital Improvement	Actual FY 2019	Actual FY 2020	Actual FY 2021	Original Budget FY 2022	Adjusted Budget FY 2022	Tentative Budget FY 2023
<b>Revenue</b>						
Investment Income	\$ 6,148	\$ 4,292	\$ 1,436	\$ -	\$ -	\$ 5,000
Intergovernmental	-	25,616	-	-	-	-
Miscellaneous	248,873	17,400	9,600	-	-	-
Other Financing	-	-	5,400	-	-	-
Transfer In	-	-	1,000,000	-	-	-
<b>Total Revenue</b>	<b>255,022</b>	<b>47,308</b>	<b>1,016,436</b>	<b>-</b>	<b>-</b>	<b>5,000</b>
<b>Expenditure</b>						
Economic Development Capital Improvement	\$ 159,355	\$ 28,705	\$ -	\$ -	\$ 1,242,859	\$ -
<b>Total Expenditure</b>	<b>159,355</b>	<b>28,705</b>	<b>-</b>	<b>-</b>	<b>1,242,859</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>95,667</b>	<b>18,603</b>	<b>1,016,436</b>	<b>-</b>	<b>(1,242,859)</b>	<b>5,000</b>
<b>Beginning Fund Balance</b>	<b>137,420</b>	<b>233,087</b>	<b>251,690</b>	<b>1,268,126</b>	<b>1,268,126</b>	<b>25,267</b>
<b>Ending Fund Balance</b>	<b>233,087</b>	<b>251,690</b>	<b>1,268,126</b>	<b>1,268,126</b>	<b>25,267</b>	<b>30,267</b>

## Department Function

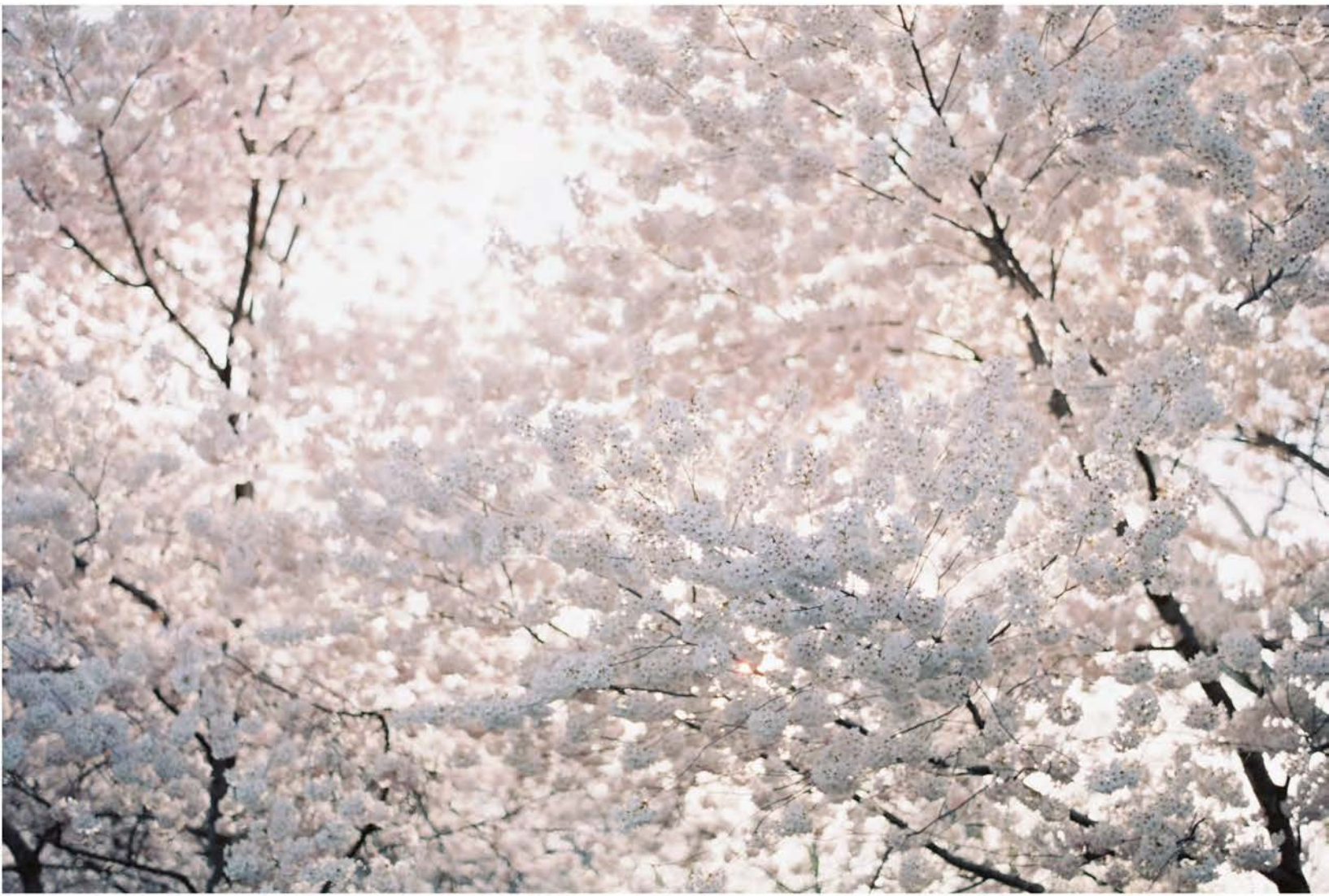
- The Economic Development Capital Improvement fund and the Mountain Vista fund have been used to account for expenditures to help promote and create opportunities for business development within Provo City.

## What's new in FY 2023?

- No significant changes in the upcoming fiscal year.



# Internal Service Funds





## Internal Service Fund Information

Internal Service Funds are used to report activities that result in accumulation and allocation of costs of supplies and services provided and used internally among the City's various functions. The City uses internal service funds to account for employee benefits, insurance and claims, vehicle management and replacement, internal telecom maintenance, facility services, interfund loans, and customer service functions.

### Major Revenue Source

The primary revenue source for all internal service funds is chargeback revenue and transfers in from other funds. Below is a revenue and expenses summary from all internal services funds.

Revenue Source	Actual FY 2019	Actual FY 2020	Actual FY 2021	Original Budget FY 2022	Adjusted Budget FY 2022	Tentative Budget FY 2023
Chargeback	\$ 13,447,469	\$ 14,526,004	\$ 12,317,871	\$ 17,236,198	\$ 16,136,498	\$ 15,811,604
Principal/Interest Income	224,739	270,224	60,956	102,000	102,000	126,000
Bond Proceeds	-	-	-	-	-	-
Miscellaneous	5,103,809	2,770,734	5,550,788	423,826	2,044,430	4,058,909
<b>Total Revenue</b>	<b>18,776,016</b>	<b>17,566,963</b>	<b>17,929,615</b>	<b>17,762,024</b>	<b>18,282,928</b>	<b>19,996,513</b>
Transfer In	848,358	953,313	75,000	447,611	447,611	708,004
<b>Total Revenue &amp; Transfer In</b>	<b>19,624,374</b>	<b>18,520,276</b>	<b>18,004,615</b>	<b>18,209,635</b>	<b>18,730,539</b>	<b>20,704,517</b>
<b>Internal Service Summary</b>	<b>Actual FY 2019</b>	<b>Actual FY 2020</b>	<b>Actual FY 2021</b>	<b>Original Budget FY 2022</b>	<b>Adjusted Budget FY 2022</b>	<b>Tentative Budget FY 2023</b>
<b>Revenue &amp; Transfer In</b>						
Employee Benefits	\$ 2,631,108	\$ 2,170,243	\$ 1,888,851	\$ 1,868,435	\$ 1,868,435	\$ 1,851,730
Insurance/Claims	1,394,404	1,948,054	2,294,592	2,370,524	2,370,524	2,234,683
Facility Services	2,009,373	1,586,751	1,029,353	1,636,287	1,636,287	2,353,188
Computer Replacement	1,005,055	557,648	457,502	642,474	673,290	-
Vehicle Maintenance	2,950,787	2,601,486	2,761,693	2,965,100	2,965,100	4,015,273
Vehicle Replacement	7,813,381	4,559,463	5,704,124	5,709,849	6,199,936	6,068,683
Telecom	574,468	567,995	531,730	490,000	490,000	510,000
Customer Service	3,735,798	4,528,635	3,627,736	3,169,440	3,169,440	3,670,960
<b>Total Revenue &amp; Transfer In</b>	<b>22,114,374</b>	<b>18,520,276</b>	<b>18,295,583</b>	<b>18,852,109</b>	<b>19,373,013</b>	<b>20,704,517</b>
<b>Expenditure &amp; Transfer Out</b>						
Employee Benefits	\$ 2,205,376	\$ 1,914,527	\$ 2,232,022	\$ 1,868,438	\$ 1,868,438	\$ 1,851,728
Insurance/Claims	1,498,926	1,756,947	1,809,608	2,048,316	2,048,315	2,234,686
Facility Services	1,384,287	1,266,831	1,239,691	2,131,262	3,457,212	2,353,188
Computer Replacement	944,342	323,616	286,397	642,474	1,673,482	-
Vehicle Maintenance	2,806,957	2,770,755	3,028,491	3,054,395	3,060,749	4,207,004
Vehicle Replacement	4,616,296	6,028,796	6,873,089	6,261,366	9,066,722	6,820,187
Telecom	43,745	57,025	33,997	484,743	784,743	339,579
Customer Service	3,695,845	4,259,878	3,173,840	3,170,364	3,463,505	3,670,960
<b>Total Expenditure &amp; Transfer Out</b>	<b>17,195,775</b>	<b>18,378,374</b>	<b>18,677,136</b>	<b>19,661,357</b>	<b>25,423,167</b>	<b>21,477,331</b>
<b>Net Surplus (Deficit)</b>	<b>4,918,599</b>	<b>141,901</b>	<b>(381,553)</b>	<b>(809,248)</b>	<b>(6,050,155)</b>	<b>(772,814)</b>

# Employee Benefits

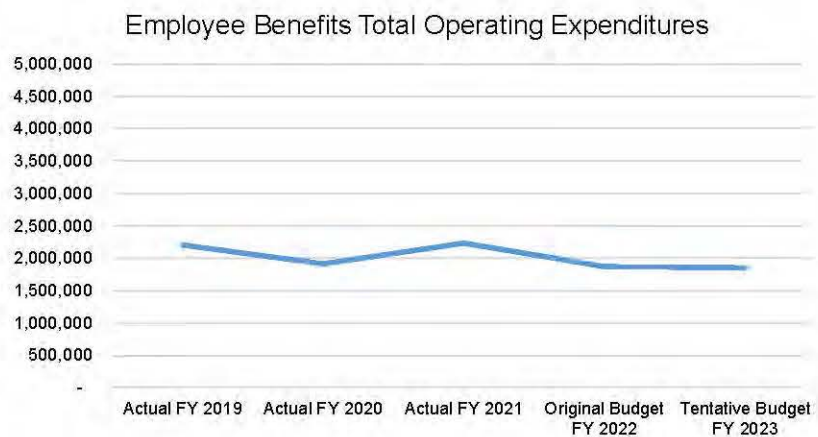
Employee Benefits	Actual FY 2019	Actual FY 2020	Actual FY 2021	Original Budget FY 2022	Adjusted Budget FY 2022	Tentative Budget FY 2023
<b>Revenue</b>						
Chargeback	\$ 2,357,054	\$ 1,965,083	\$ 1,795,975	\$ 1,716,142	\$ 1,716,142	\$ 1,641,896
Miscellaneous	129,808	101,884	57,811	82,293	82,293	109,834
Investment Income	144,246	103,276	35,066	70,000	70,000	100,000
<b>Total Revenue</b>	<b>2,631,108</b>	<b>2,170,243</b>	<b>1,888,851</b>	<b>1,868,435</b>	<b>1,868,435</b>	<b>1,851,730</b>
<b>Expenditure</b>						
Employee Benefits	\$ 2,175,128	\$ 1,898,816	\$ 2,203,289	\$ 1,785,838	\$ 1,785,838	\$ 1,816,728
Wellness	16,714	3,114	2,000	35,000	35,000	35,000
Benefits Fair	3,160	3,660	4,000	4,000	4,000	-
Fitness for Duty	10,375	8,938	22,733	43,600	43,600	-
<b>Total Expenditure</b>	<b>2,205,376</b>	<b>1,914,527</b>	<b>2,232,022</b>	<b>1,868,438</b>	<b>1,868,438</b>	<b>1,851,728</b>
Net Change in Fund Balance	425,731	255,716	(343,171)	(3)	(3)	2
Beginning Fund Balance	2,402,381	2,828,112	3,083,828	2,740,657	2,740,657	2,740,654
Ending Fund Balance	2,828,112	3,083,828	2,740,657	2,740,654	2,740,654	2,740,657

## Department Function

- The Employee Benefits Fund is an internal service fund established to account for the benefits afforded to City employees. The Fund consists of several chargeback accounts such as workers compensation and retiree dollars used for medical and life insurance benefits. The fund also covers other non-chargeback employee benefit and training expenditures such as drug testing, employee assistance program, unemployment, training, wellness program, background checks, fitness for duty, case management and administration fees for benefit-related services such as COBRA, Health Savings Accounts and Health Reimbursement Arrangement.

## What's new in FY 2023?

- No significant changes in the upcoming fiscal year.



# Insurance and Claims

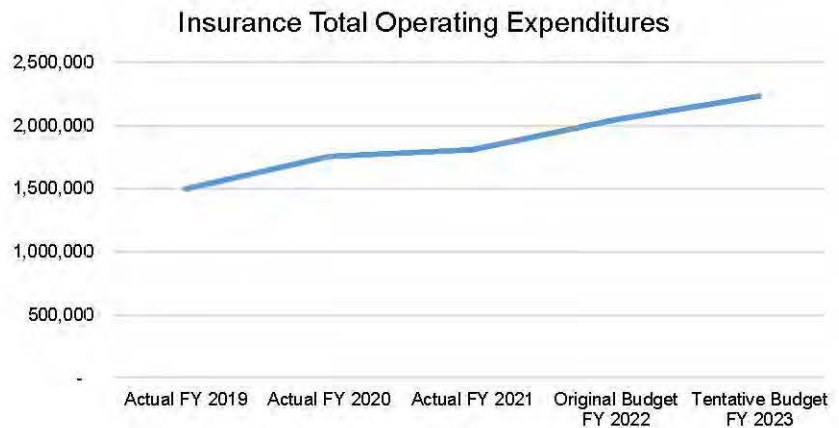
Insurance	Actual FY 2019	Actual FY 2020	Actual FY 2021	Original Budget FY 2022	Adjusted Budget FY 2022	Tentative Budget FY 2023
<b>Revenue</b>						
Chargeback	\$ 1,372,058	\$ 1,918,579	2,286,343	\$ 2,320,415	\$ 2,320,415	\$ 2,226,683
Miscellaneous	-	-	-	34,109	34,109	-
Investment Income	22,346	29,475	8,250	16,000	16,000	8,000
<b>Total Revenue</b>	<b>1,394,404</b>	<b>1,948,054</b>	<b>2,294,592</b>	<b>2,370,524</b>	<b>2,370,524</b>	<b>2,234,683</b>
<b>Expenditure</b>						
Insurance	\$ 1,498,926	\$ 1,756,947	\$ 1,809,608	\$ 2,048,316	\$ 2,048,315	\$ 2,234,686
<b>Total Expenditure</b>	<b>1,498,926</b>	<b>1,756,947</b>	<b>1,809,608</b>	<b>2,048,316</b>	<b>2,048,315</b>	<b>2,234,686</b>
<b>Net Change in Fund Balance</b>	<b>(104,522)</b>	<b>191,107</b>	<b>484,985</b>	<b>322,208</b>	<b>322,209</b>	<b>(3)</b>
<b>Beginning Fund Balance</b>	<b>1,025,281</b>	<b>920,759</b>	<b>1,111,866</b>	<b>1,596,851</b>	<b>1,596,851</b>	<b>1,919,060</b>
<b>Ending Fund Balance</b>	<b>920,759</b>	<b>1,111,866</b>	<b>1,596,851</b>	<b>1,919,059</b>	<b>1,919,060</b>	<b>1,919,057</b>

## Department Function

- The Insurance and Claims Fund is established to manage the risk management activities of the City. Insurance costs, legal expenses and settlements are budgeted in this fund. The fund balance in this fund is designed to cover the self-insured portion of the City's liability coverage.

## What's new in FY 2023?

- No significant changes in the upcoming fiscal year.



# Facility Services

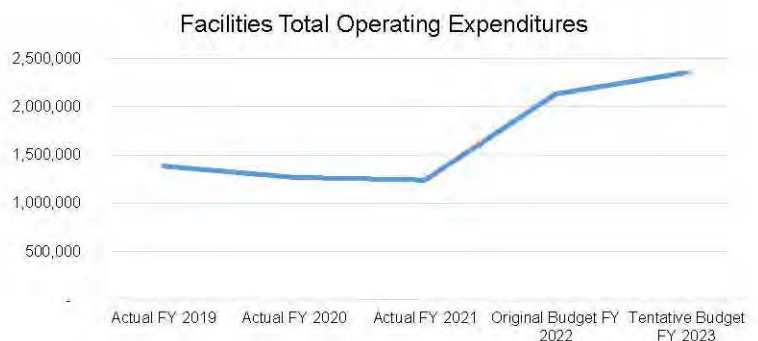
Facility Services	Actual FY 2019	Actual FY 2020	Actual FY 2021	Original Budget FY 2022	Adjusted Budget FY 2022	Tentative Budget FY 2023
<b>Revenue</b>						
Chargeback	\$ 1,598,270	\$ 1,319,673	\$ 1,022,031	\$ 1,376,252	\$ 1,376,252	\$ 1,853,218
Miscellaneous	1,107	464	102	12,424	12,424	12,436
Investment Income	14,995	29,614	7,221	-	-	6,000
Transfer In	395,000	237,000	-	247,611	247,611	481,534
<b>Total Revenue</b>	<b>2,009,373</b>	<b>1,586,751</b>	<b>1,029,353</b>	<b>1,636,287</b>	<b>1,636,287</b>	<b>2,353,188</b>
<b>Expenditure</b>						
Facility Administration	\$ 254,928	\$ 261,563	\$ 276,604	\$ 294,112	\$ 296,246	\$ 312,896
Janitorial	-	-	-	-	-	-
Preventative Maintenance	438,144	450,034	394,913	450,660	450,661	480,191
Service Requests	375,292	232,505	264,264	280,000	280,000	280,000
Projects	-	-	-	-	-	-
Surplus	-	-	-	12,424	12,424	12,436
Contracts	293,518	302,814	292,730	351,480	351,480	786,131
General Fund Maintenance	22,405	19,914	11,180	247,611	1,571,427	481,534
Transfer Out	-	-	-	494,974	494,974	-
<b>Total Expenditure &amp; Transfer Out</b>	<b>1,384,287</b>	<b>1,266,831</b>	<b>1,239,691</b>	<b>2,131,262</b>	<b>3,457,212</b>	<b>2,353,188</b>
<b>Net Change in Fund Balance</b>	<b>625,086</b>	<b>319,920</b>	<b>(210,337)</b>	<b>(494,975)</b>	<b>(1,820,925)</b>	<b>0</b>
Beginning Fund Balance	827,236	1,452,321	1,772,242	1,561,904	1,561,904	1,868,438
Ending Fund Balance	1,452,321	1,772,242	1,561,904	1,868,438	1,868,438	1,851,728
	1,384,287	1,266,831	1,239,691	2,131,262	3,457,212	2,353,188

## Department Function

- The Facility Service Division is part of the Administrative Services Department. This division is responsible for the construction, remodeling and maintenance of more than 740,000 square feet in City facilities. To fulfill these responsibilities, the Facility Services provides technical expertise, project management, preventive and ongoing maintenance services, asset management, contract oversight, etc. Facility Services offers this wide variety of services to each of the City's offices in order to reduce costs, meet state and federal standards and assist each department in accomplishing its mission in an effective and efficient manner. Facility Services staff maintain and repair electrical, plumbing and HVAC systems, making certain that infrastructure operating systems in City facilities function safely and in the manner in which they were designed.

## What's new in FY 2023?

- No significant changes in the upcoming fiscal year.



- Performance Measures

Priority	Goal	Performance Measure	Annual Totals			
			2021	2022		2023
			Actual	Current	Target	Target
Community	Install 20 New Electric Vehicle Charging Stations	Number of Electric Vehicle Charging Stations Installed	16	16	0	4
Responsible Government	Complete New Public Safety - City Hall Building Construction	Percentage Completed by May 2022	55%	85%	100%	N/A
Healthy, Inviting Environment	Record 80% Of Billable Hours To Department Work Orders	80% of Work Hours Billable To Various Departments	82%	80%	80%	80%



# Computer Replacement

Computer Replacement	Actual FY 2019	Actual FY 2020	Actual FY 2021	Original Budget FY 2022	Adjusted Budget FY 2022	Tentative Budget FY 2023
<b>Revenue</b>						
Miscellaneous	\$ 999,670	\$ 548,756	\$ 454,289	\$ -	\$ 30,816	\$ -
Investment Income	5,385	8,892	3,213	-	-	-
Transfer In	-	-	-	642,474	642,474	-
<b>Total Revenue</b>	<b>1,005,055</b>	<b>557,648</b>	<b>457,502</b>	<b>642,474</b>	<b>673,290</b>	<b>-</b>
<b>Expenditure</b>						
Computer Replacement	\$ 944,342	\$ 323,616	\$ 286,397	\$ 642,474	\$ 1,673,482	\$ -
<b>Total Expenditure</b>	<b>944,342</b>	<b>323,616</b>	<b>286,397</b>	<b>642,474</b>	<b>1,673,482</b>	<b>-</b>
Net Change in Fund Balance	60,713	234,032	171,105	-	(1,000,192)	-
Beginning Fund Balance	370,943	431,656	665,688	836,793	836,793	(163,398)
Ending Fund Balance	431,656	665,688	836,793	836,793	(163,398)	(163,398)

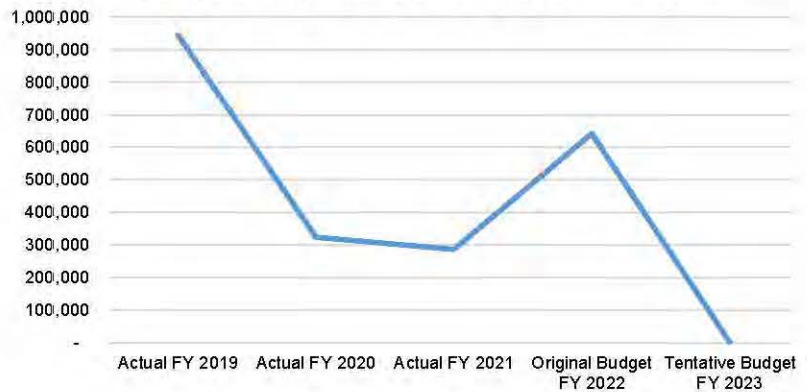
## Department Function

- The Computer Replacement Fund (Computer Bank) was established to help departments establish a funding source for the replacement of computers and printers to stay abreast with technology, control repair costs, and employee productivity. Each department determines the amount to transfer for computer replacement. Each department may keep a balance in the Computer Bank of up to 50% of total department needs. When determining the value of the department's needs, the current market price for CPU, monitor, software, keyboard and mouse will be used.

## What's new in FY 2023?

- In a typical year, there is no initial budget for the computer replacement fund. As departments determine computer-related purchasing needs throughout the year, they move money from their operating accounts and funds to the computer bank. In FY2022, a transfer-in amount was budgeted to cover anticipated costs related to the WorkDay software implementation. In FY2023, no transfer is anticipated.

Computer Rep. Total Operating Expenditures



# Vehicle Maintenance (Fleet)

Vehicle Maintenance	Actual FY 2019	Actual FY 2020	Actual FY 2021	Original Budget FY 2022	Adjusted Budget FY 2022	Tentative Budget FY 2023
<b>Revenue</b>						
Chargeback	\$ 1,222,346	\$ 1,668,187	\$ 1,913,648	\$ 2,965,100	\$ 1,865,400	\$ 2,275,048
Miscellaneous	1,728,417	933,299	848,045	-	1,099,700	1,740,225
Investment Income	24	-	-	-	-	-
<b>Total Revenue</b>	<b>2,950,787</b>	<b>2,601,486</b>	<b>2,761,693</b>	<b>2,965,100</b>	<b>2,965,100</b>	<b>4,015,273</b>
<b>Expenditure &amp; Transfer Out</b>						
Vehicle Maintenance	\$ 2,806,957	\$ 2,770,755	\$ 3,028,491	\$ 3,054,395	\$ 3,060,749	\$ 4,207,004
Transfer Out	-	-	-	-	-	-
<b>Total Expenditure &amp; Transfer Out</b>	<b>2,806,957</b>	<b>2,770,755</b>	<b>3,028,491</b>	<b>3,054,395</b>	<b>3,060,749</b>	<b>4,207,004</b>
<b>Net Change in Fund Balance</b>	<b>143,830</b>	<b>(169,269)</b>	<b>(266,798)</b>	<b>(89,295)</b>	<b>(95,649)</b>	<b>(191,731)</b>
<b>Beginning Fund Balance</b>	<b>25,096</b>	<b>168,926</b>	<b>(343)</b>	<b>(267,141)</b>	<b>(267,141)</b>	<b>(362,790)</b>
<b>Ending Fund Balance</b>	<b>168,926</b>	<b>(343)</b>	<b>(267,141)</b>	<b>(356,436)</b>	<b>(362,790)</b>	<b>(554,521)</b>

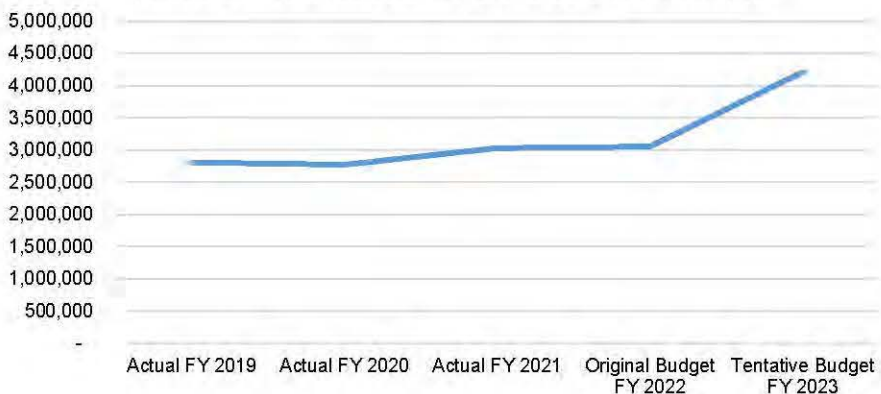
## Department Function

- The Vehicle Management Fund (Fleet) is responsible for the management and maintenance of the City fleet. The program maintains approximately 733 vehicles and pieces of equipment with the focus on preventive maintenance schedules to reduce downtime and provide safe vehicles and equipment to operate for all our departments. A collaborative effort with all City departments is made to provide transparency and information on program analysis, cost tracking, customer fulfillment, and maximum quality workmanship.

## What's new in FY 2023?

- Supplemental Request: \$86,045 was added to fund the wages and benefits for a full-time Fleet Technician to assist in adequately maintaining the city fleet. This is a recurring cost.

Vehicle Maintenance Total Expenditures & Transfers Out



## Performance Measures

Priority	Goal	Performance Measure	Annual Totals			
			2021	2022		2023
			Actual	Current	Target	Target
Responsible Government	Proactively seek out Sanitation maintenance and repair needs	Number of Sanitation vehicles inspected per month.	N/A	N/A	N/A	13

# Vehicle Replacement

Vehicle Replacement	Actual FY 2019	Actual FY 2020	Actual FY 2021	Original Budget FY 2022	Adjusted Budget FY 2022	Tentative Budget FY 2023
<b>Revenue &amp; Transfer In</b>						
Chargeback	\$ 3,263,610	\$ 3,559,444	\$ 4,961,160	\$ 5,569,849	\$ 5,569,849	\$ 4,060,269
Miscellaneous	1,907,240	789,451	675,381	-	490,087	1,881,414
Gain on Sale of Asset	-	-	62,550	-	-	-
Investment Income	27,531	85,568	5,033	15,000	15,000	2,000
Bond Proceeds	2,490,000	-	-	-	-	-
Transfer In	125,000	125,000	-	125,000	125,000	125,000
<b>Total Revenue &amp; Transfer In</b>	<b>7,813,381</b>	<b>4,559,463</b>	<b>5,704,124</b>	<b>5,709,849</b>	<b>6,199,936</b>	<b>6,068,683</b>
<b>Expenditure</b>						
Vehicle Replacement	\$ 4,616,296	\$ 6,028,796	\$ 6,873,089	\$ 6,261,366	\$ 9,066,722	\$ 6,820,187
<b>Total Expenditure</b>	<b>4,616,296</b>	<b>6,028,796</b>	<b>6,873,089</b>	<b>6,261,366</b>	<b>9,066,722</b>	<b>6,820,187</b>
<b>Net Change in Fund Balance</b>	<b>3,197,085</b>	<b>(1,469,333)</b>	<b>(1,168,965)</b>	<b>(551,517)</b>	<b>(2,866,786)</b>	<b>(751,504)</b>
<b>Beginning Fund Balance</b>	<b>2,485,640</b>	<b>5,682,726</b>	<b>4,213,393</b>	<b>3,044,428</b>	<b>3,044,428</b>	<b>177,642</b>
<b>Ending Fund Balance</b>	<b>5,682,726</b>	<b>4,213,393</b>	<b>3,044,428</b>	<b>2,492,911</b>	<b>177,642</b>	<b>(573,862)</b>

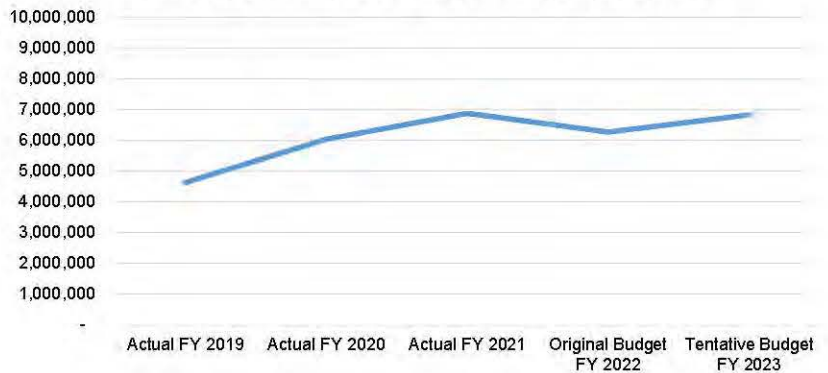
## Department Function

- The Vehicle Replacement Fund is used to purchase rolling stock for City departments. As vehicles and equipment reach their useful lifecycle they are replaced through this fund. Funds are systematically transferred from City departments into the Vehicle Replacement Fund to ensure that funds are available to replace budgeted replacement vehicles and equipment.

## What's new in FY 2023?

- Supplemental Request: \$124,000 was added to the Police Vehicle Replacement account to purchase two new Police vehicles at \$62,000 each. These new vehicles are for the two new airport security officers that are included as supplemental requests in Police's FY2023 budget. The first year of loan payments for these vehicles is budgeted in the General Services FY2023 budget.

Vehicle Replacement Total Operating Expenditures





# Telecom

Telecom Internal Service	Actual FY 2019	Actual FY 2020	Actual FY 2021	Original Budget FY 2022	Adjusted Budget FY 2022	Tentative Budget FY 2023
<b>Revenue</b>						
Chargeback	\$ 300,707	\$ 303,313	\$ 303,313	\$ 300,000	\$ 300,000	\$ 300,000
Miscellaneous	273,761	264,682	-	190,000	190,000	210,000
Investment Income	-	-	18,739	-	-	-
Taxes	-	-	209,678	-	-	-
<b>Total Revenue</b>	<b>574,468</b>	<b>567,995</b>	<b>531,730</b>	<b>490,000</b>	<b>490,000</b>	<b>510,000</b>
<b>Expenditure</b>						
Telecom Internal Service	\$ 43,745	\$ 57,025	\$ 33,997	\$ 337,243	\$ 637,243	\$ 339,579
Transfer Out	-	-	-	147,500	147,500	-
<b>Total Expenditure &amp; Transfer Out</b>	<b>43,745</b>	<b>57,025</b>	<b>33,997</b>	<b>484,743</b>	<b>784,743</b>	<b>339,579</b>
<b>Net Change in Fund Balance</b>	<b>530,723</b>	<b>510,970</b>	<b>497,733</b>	<b>5,257</b>	<b>(294,743)</b>	<b>170,421</b>
<b>Beginning Fund Balance</b>	<b>2,733,441</b>	<b>3,264,165</b>	<b>3,775,135</b>	<b>4,272,868</b>	<b>4,272,868</b>	<b>3,978,125</b>
<b>Ending Fund Balance</b>	<b>3,264,165</b>	<b>3,775,135</b>	<b>4,272,868</b>	<b>4,278,125</b>	<b>3,978,125</b>	<b>4,148,546</b>

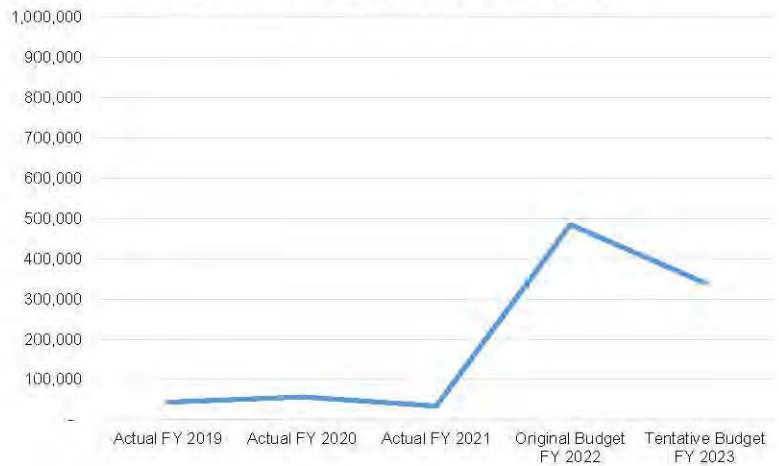
## Department Function

- The Telecom Internal Service Fund was created at the end of FY 2014 after the sale of the Provo fiber network to Google Fiber. The Telecom Internal Service Fund accounts for maintenance and equipment replacement for the City's fiber network not maintained by Google Fiber.

## What's new in FY 2023?

- No significant changes in the upcoming fiscal year.

Telecom IS Total Operating Expenditures



# Customer Service

Customer Service	Actual FY 2019	Actual FY 2020	Actual FY 2021	Original Budget FY 2022	Adjusted Budget FY 2022	Tentative Budget FY 2023
<b>Revenue &amp; Transfer In</b>						
Chargeback	\$ 3,333,424	\$ 3,791,725	\$ 35,401	\$ 2,988,440	\$ 2,988,440	\$ 3,454,490
Miscellaneous	63,805	132,197	3,515,161	105,000	105,000	105,000
Investment Income	10,210	13,400	2,173	1,000	1,000	10,000
Transfer In	328,358	591,313	75,000	75,000	75,000	101,470
<b>Total Revenue &amp; Transfer In</b>	<b>3,735,798</b>	<b>4,528,635</b>	<b>3,627,736</b>	<b>3,169,440</b>	<b>3,169,440</b>	<b>3,670,960</b>
<b>Expenditure &amp; Transfer Out</b>						
Customer Service Administration	\$ 1,543,397	\$ 1,800,706	\$ 1,165,906	\$ 781,364	\$ 1,074,505	\$ 985,730
Billing	702,337	929,705	880,142	1,023,507	1,023,506	1,319,811
Customer Service-IT	309,366	195,527	152,873	270,772	270,772	248,513
Call Center	858,827	939,641	846,463	989,721	989,722	1,090,436
Business License	95,243	110,750	18,332	-	-	26,470
Parking Management	182,648	273,176	1,811	-	-	-
Field Services	-	-	-	-	-	-
Meter Reader	4,027	10,373	12,063	-	-	-
Transfer Out	-	-	96,250	105,000	105,000	-
<b>Total Expenditure &amp; Transfer Out</b>	<b>3,695,845</b>	<b>4,259,878</b>	<b>3,173,840</b>	<b>3,170,364</b>	<b>3,463,505</b>	<b>3,670,960</b>
<b>Net Change in Fund Balance</b>	<b>39,952</b>	<b>268,757</b>	<b>453,895</b>	<b>(924)</b>	<b>(294,065)</b>	<b>0</b>
<b>Beginning Fund Balance</b>	<b>488,498</b>	<b>528,450</b>	<b>797,207</b>	<b>1,251,102</b>	<b>1,251,102</b>	<b>957,037</b>
<b>Ending Fund Balance</b>	<b>528,450</b>	<b>797,207</b>	<b>1,251,102</b>	<b>1,250,178</b>	<b>957,037</b>	<b>957,037</b>

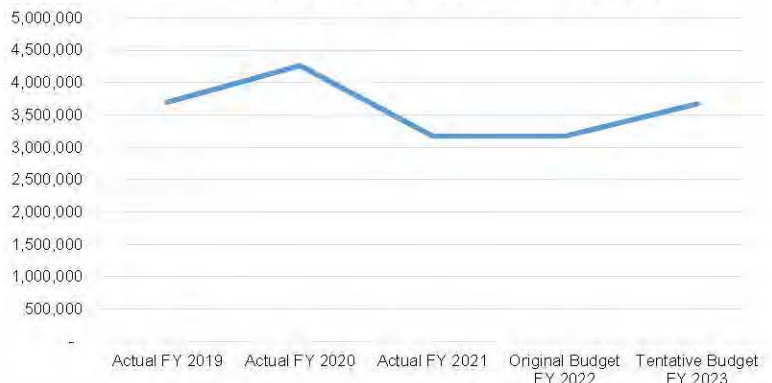
## Department Function

- The Customer Service Department was first created as a division of the Mayor's Office in July of 2012 to provide quality centralized service to residents and businesses of Provo City. In 2017, it became its own department. The Customer Service Department is located in the Provo City Center building and is a 311 Call Center. Services offered by 311 are by phone, walk-ins, and online. Services provided include, utility billing, electronic fingerprinting, airport badging, licensing (animal, bicycle), special events, park reservations, street banner reservations, parking tickets, parking permits, centralized cashier, payments for police reports, general information and reports of city-related problems. Calls handled through the 311 Customer Service division average 98,000 per year. Walk-in traffic average 70,000 per year.

## What's new in FY 2023?

- Employees received a 5% cost of living adjustment.
- Business Licensing operations were moved from the Community and Neighborhood Services division to the Customer Service department.

Customer Service Total Operating Expenditures



**Performance Measures**

Priority	Goal	Performance Measure	Annual Totals			
			2021	2022		2023
			Actual	Current	Target	Target
Safe City	Increase Certified Staff For Tsa Airport Badging, Official Notary Public, And Federal Passport Agents	Number of Certified CSR/ Other Services	63%	73%	65%	75%
Community	Increase Customer Services	Number of Passports Issued	980*	925	1500	1600
		Number of Passport Photos	591*	573	600	700
		Number of Fingerprints	3823*	2360	5400	5000
Business and Economic Vitality	Make Accessing Information and Doing Business with the City Easier	Percentage of 311 Utilization (Use of Abbreviated Dialing Num.)	22.00%	22%	24%	25%
Responsible Government	Increase Customer Service Call Center Performance	Call Center Average Time to Answer	10 sec***	48 Sec	30 sec	30 sec
		Call Center Abandon Rate	8.00%***	4.00%	4.00%	3.00%
Healthy Inviting Environment	Continue "Customer Service Cares" Initiative	Number of Charity, Community Outreach Assistance, and Promotional Events Participated In	0	0	2	2

\*Suspended services for a limited time due to COVID-19

\*\* Increased calls and call duration due to rate increases, new billing software, and COVID -19.



## Debt Service Funds



# Debt Service Funds

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

- Provo City has issued two types of bonds: general obligation and revenue bonds. General obligation bonds are repaid through property tax levies. Current general obligation bonds include bonds for the Rec Center and the new City Hall/Public Safety Headquarters/Fire Station 2. In contrast, revenue bonds are repaid through a designated revenue source. Currently, Provo's revenue bonds are for the cemetery, the fiber network, and enterprise-fund-related projects.
- Long-term debt can also be incurred through capital leases. Provo City currently has capital leases for ERP debt (i.e., Provo 360), fire apparatus, and golf course equipment.
- Finally, Provo also has several expenses that are accounted for in notes payable. These expenses are related to the Regional Sports Park and Airport projects.

Debt service funds manage principal and interest payment requirements on outstanding obligations. Provo City has three debt service funds—1) Debt Service, 2) Telecom Debt Service, and 3) Enterprise Resource Planning (ERP) Debt Service. None of these funds are tied to a specific department. The budgets for these three funds are shown in the tables below:

Debt Service Fund						
	Actual FY 2019	Actual FY 2020	Actual FY 2021	Original Budget FY 2022	Adjusted Budget FY 2022	Tentative Budget FY 2023
<b>Debt Service</b>						
<b>Revenue</b>						
Taxes	\$ 3,697,350	\$ 8,511,549	\$ 8,892,482	\$ 8,307,106	\$ 8,307,106	\$ 8,304,856
Bond Proceeds	712,386	-	-	-	-	-
Investment Income	37,117	166,142	16,061	18,000	18,000	25,000
Transfer In	169,902	-	-	469,480	469,480	469,493
<b>Total Revenue</b>	<b>4,616,755</b>	<b>8,677,691</b>	<b>8,908,543</b>	<b>8,794,586</b>	<b>8,794,586</b>	<b>8,799,349</b>
<b>Expenditure</b>						
Debt Service	\$ 4,052,245	\$ 8,073,056	\$ 8,072,511	\$ 8,176,087	\$ 8,175,554	\$ 8,173,850
Transfer Out	440,000	440,000	315,000	440,000	440,000	440,000
<b>Total Expenditure</b>	<b>4,492,245</b>	<b>8,513,056</b>	<b>8,387,511</b>	<b>8,616,087</b>	<b>8,615,554</b>	<b>8,613,850</b>
<b>Net Change in Fund Balance</b>	<b>124,510</b>	<b>164,635</b>	<b>521,033</b>	<b>178,499</b>	<b>179,032</b>	<b>185,499</b>
<b>Beginning Fund Balance</b>	<b>1,643,299</b>	<b>1,767,808</b>	<b>1,932,444</b>	<b>2,453,477</b>	<b>2,453,477</b>	<b>2,811,008</b>
<b>Ending Fund Balance</b>	<b>1,767,808</b>	<b>1,932,444</b>	<b>2,453,477</b>	<b>2,631,976</b>	<b>2,811,008</b>	<b>2,996,507</b>

## Telecom Debt Service Fund

Telecom Debt Service	Actual FY 2019	Actual FY 2020	Actual FY 2021	Original Budget FY 2022	Adjusted Budget FY 2022	Tentative Budget FY 2023
<b>Revenue</b>						
Investment Income	\$ 59,512	\$ 52,496	\$ 14,707	\$ 20,000	\$ 20,000	\$ 20,000
Transfer In	3,250,000	3,382,212	3,494,632	3,250,000	3,250,000	3,250,000
<b>Total Revenue</b>	<b>3,309,512</b>	<b>3,434,708</b>	<b>3,509,340</b>	<b>3,270,000</b>	<b>3,270,000</b>	<b>3,270,000</b>
<b>Expenditure</b>						
Telecom Debt Service	\$ 3,220,431	\$ 3,223,657	\$ 3,218,291	\$ 3,221,563	\$ 3,221,563	\$ 3,222,689
<b>Total Expenditure</b>	<b>3,220,431</b>	<b>3,223,657</b>	<b>3,218,291</b>	<b>3,221,563</b>	<b>3,221,563</b>	<b>3,222,689</b>
<b>Net Change in Fund Balance</b>	<b>89,081</b>	<b>211,051</b>	<b>291,049</b>	<b>48,437</b>	<b>48,437</b>	<b>47,311</b>
<b>Beginning Fund Balance</b>	<b>2,196,337</b>	<b>2,285,419</b>	<b>2,496,470</b>	<b>2,787,519</b>	<b>2,787,519</b>	<b>2,884,393</b>
<b>Ending Fund Balance</b>	<b>2,285,419</b>	<b>2,496,470</b>	<b>2,787,519</b>	<b>2,835,956</b>	<b>2,884,393</b>	<b>2,931,704</b>

## ERP Debt Service Fund

ERP Debt Service	Actual FY 2019	Actual FY 2020	Actual FY 2021	Original Budget FY 2022	Adjusted Budget FY 2022	Tentative Budget FY 2023
<b>Revenue</b>						
Investment Income	\$ 38,746	\$ 21,622	\$ 6,559	\$ -	\$ -	\$ -
Transfer In	1,409,884	1,409,884	2,108,527	2,117,277	2,117,277	470,274
<b>Total Revenue &amp; Transfer In</b>	<b>1,409,884</b>	<b>1,409,884</b>	<b>2,108,527</b>	<b>2,117,277</b>	<b>2,117,277</b>	<b>470,274</b>
<b>Expenditure &amp; Transfer Out</b>						
ERP Debt Service	\$ 838,418	\$ 852,719	\$ 877,262	\$ 879,807	\$ 880,340	\$ 869,689
Transfer Out	1,058,921	3,006,707	810,894	1,235,491	1,235,491	-
<b>Total Expenditure</b>	<b>1,897,339</b>	<b>3,859,426</b>	<b>1,688,156</b>	<b>2,115,298</b>	<b>2,115,831</b>	<b>869,689</b>
<b>Net Change in Fund Balance</b>	<b>(487,455)</b>	<b>(2,449,542)</b>	<b>420,371</b>	<b>1,979</b>	<b>1,446</b>	<b>(399,415)</b>
<b>Beginning Fund Balance</b>	<b>1,904,442</b>	<b>1,416,987</b>	<b>(1,032,555)</b>	<b>(612,184)</b>	<b>(612,184)</b>	<b>(608,759)</b>
<b>Ending Fund Balance</b>	<b>1,416,987</b>	<b>(1,032,555)</b>	<b>(612,184)</b>	<b>(610,205)</b>	<b>(608,759)</b>	<b>(1,008,174)</b>

## Current Debt Obligations

The tables below show Provo City's current debt obligations as of June 30, 2022.

Series	Purpose	Original Amount	Final Maturity Date	Outstanding Balance
<b>Government-Type General Obligation Bonds</b>				
2011 Series GO Bond	Recreation Center	39,000,000	1/1/2021	-
2017 Series GO Bond (Refunded 2011 Series)	Recreation Center Refunding	24,550,000	1/1/2032	22,790,000
Rec Center Bonds Combined	Recreation Center	31,690,000	1/1/2032	22,790,000
2019 Series GO Bond	City Center and Fire Station	65,930,000	2/1/2039	59,050,000
	<b>Year ended June 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
	2023	4,295,000	3,393,856	7,688,856
	2024	4,415,000	3,271,456	7,686,456
<b>Total Government-Type General Obligation Bonds</b>	2025	4,640,000	3,050,706	7,690,706
	2026	4,870,000	2,818,706	7,688,706
	2027	5,120,000	2,575,206	7,695,206
	2028-2039	58,500,000	13,132,950	71,632,950
	<b>Total</b>	<b>81,840,000</b>	<b>28,242,881</b>	<b>110,082,881</b>
<b>Government-Type Revenue Bonds</b>				
2014 Cemetery Bond	Cemetery Expansion	2,334,000	5/1/2034	1,602,000
Telecom 2004 Taxable Series	Fiber Network	39,500,000	2/15/2026	11,295,000
	<b>Year ended June 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
	2023	2,712,000	674,186	3,386,186
	2024	2,857,000	528,855	3,385,855
<b>Total Government-Type Revenue Bonds</b>	2025	3,011,000	375,741	3,386,741
	2026	3,170,000	214,343	3,384,343
	2027	125,000	44,389	169,389
	2028-2035	1,022,000	164,165	1,186,165
	<b>Total</b>	<b>12,897,000</b>	<b>2,001,679</b>	<b>14,898,679</b>
<b>Combined Government-Type General Obligation and Revenue Bonds Debt Schedule</b>				
	<b>Year ended June 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
	2023	7,007,000	4,068,042	11,075,042
	2024	7,272,000	3,800,311	11,072,311
<b>Total Government-Type General Obligation and Revenue Bonds Combined</b>	2025	7,651,000	3,426,447	11,077,447
	2026	8,040,000	3,033,049	11,073,049
	2027	5,245,000	2,619,595	7,864,595
	2028-2039	59,522,000	13,297,115	72,819,115
	<b>Total</b>	<b>94,737,000</b>	<b>30,244,560</b>	<b>124,981,560</b>

Series	Purpose	Original Amount	Final Maturity Date	Outstanding Balance
<b>Lease Agreements</b>				
2016 Capital Lease - \$5,500,000	Provo 360	5,500,000	2/26/2023	825,693
2017 Capital Lease - \$2,040,000	Fire Apparatus	2,040,000	3/15/2025	806,392
2019 Capital Lease - \$2,490,000	Fire Apparatus	2,490,000	4/1/2027	1,616,276
2020 Capital Lease - \$521,093	Golf Equipment	521,093	8/25/2024	312,591
Total Lease Obligations as of June 30, 2022				3,560,952
<b>Notes Payable</b>				
2019 Note Payable - \$1,450,000	Regional Sports Park	1,450,000	7/1/2023	585,061
2020 108 Note Payable - \$2,500,000	Airport	2,500,000	8/1/2029	2,028,000
2021 Note Payable - \$10,149,553	Airport	10,149,553	11/30/2026	10,149,553
Total Lease Obligations as of June 30, 2022				12,762,614
<b>Enterprise Funds - Revenue Bonds</b>				
Storm Water District 2010 Series B Water 2015		3,850,000	6/1/2024	1,400,000
Wastewater 2015		10,775,000	2/1/2035	7,920,000
Energy 2015		8,980,000	2/1/2035	6,600,000
Sales Tax Revenue Bonds 2017		19,550,000	2/1/2035	14,085,000
		4,975,000	2/15/2034	4,285,000
	<b>Year ended June 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
	2023	2,725,000	1,294,872	4,019,872
	2024	2,820,000	1,158,623	3,978,623
	2025	2,195,000	1,040,997	3,235,997
<b>Total Enterprise Funds- Revenue Bonds</b>	2026	2,280,000	955,248	3,235,248
	2027	2,375,000	860,947	3,235,947
	2028-2035	21,895,000	3,579,390	25,474,390
	<b>Total</b>	<b>34,290,000</b>	<b>8,890,077</b>	<b>43,180,077</b>

### Legal Debt Margin

The City does not have the final tax valuation for the 2021 tax year, so the 2020 valuation was used to compute the legal debt margin for the City.



Estimated Market Value	11,222,280,000
Total Legal Debt Limit (4% of market value)	448,891,200
06/30/2020 Current General Obligation debt outstanding*	94,399,000
Legal Debt Margin	354,492,200

\*Includes unamortized costs



## Bond Ratings

Similar to how individuals have credit scores, municipalities receive bond ratings from three agencies . The three agencies are S&P Global, Fitch Ratings, and Moody's Investors Service. The table below shows Provo City's bond ratings from one or more of these agencies for individual revenue and general obligation bonds that comprise the City's debt portfolio.

<b>Bond Ratings</b>			
<b>Bond</b>	<b>Rating Agency</b>		
	<b>S&amp;P</b>	<b>Fitch</b>	<b>Moody's</b>
Energy System Revenue Bonds Series 2015A	AA	AA-	
Wastewater Revenue Bonds Series 2015A	AA	AA-	
Water Revenue Bonds Series 2015A	AA	AA	
General Obligation Series 2011	AA+		
General Obligation Refunding Bonds Series 2017	AA+		Aa1
General Obligation Bonds Series 2019	AA+		Aa1
Sales Tax Revenue Bonds 2004	AAA		Baa2
Sales Tax Revenue Bonds Series 2017	AAA		
Stormwater Revenue Bonds Series 2010B			Aa3

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## Capital Improvement Plan



## Capital Expenditures

Every year, the City prepares a five-year capital improvement plan for capital projects over \$5,000. The fiscal year 2023 Capital Improvement Plan is available here: [https://www.provo.org/departments/finance/financial-reports/-folder-528#docan4337\\_9609\\_696](https://www.provo.org/departments/finance/financial-reports/-folder-528#docan4337_9609_696).

To understand the policies behind the capital improvement plan and associated funds, please see the “Capital Improvement Program and Capital Assets” under the Principals of Financial Management section of this budget document.

Included below is an overview of each capital improvement fund—the five-year projection for each fund by project, along with the adjusted FY 2023 budget, and actuals for the previous four years. For further detail on each individual project, please visit the financial reports page at [www.provo.org](http://www.provo.org) to review the 5-Year CIP report.

## Capital Improvement Program Consolidated Budget Plan

CIP Funds	Prior Fiscal Years 2018-2021	Adjusted Budget FY 2022	Tentative Budget FY 2023	Proposed 2024-2027
<b>General CIP</b>				
General Capital Projects	\$ 6,988,113	\$ 62,993,791	\$ 908,029	\$ -
City Building Projects	\$ 42,173,608	-	-	-
<b>B&amp;C Roads</b>	\$ 10,386,483	6,554,221	2,840,000	11,360,000
<b>Economic Development</b>	\$ 28,705	438,217	-	-
<b>Engineering</b>	\$ 26,174,557	16,351,900	6,185,870	4,700,000
<b>Parks &amp; Rec</b>	\$ 9,434,978	13,434,403	9,060,895	15,511,821
<b>Water</b>	\$ 15,410,034	14,728,635	37,130,000	34,920,000
<b>Wastewater</b>	\$ 58,870,381	32,512,574	35,406,000	100,541,999
<b>Energy</b>	\$ -			
Distribution Systems	\$ 13,691,029	3,382,105	3,053,238	10,476,450
Transmission Systems	\$ 737,961	2,695,061	286,000	1,244,000
Substations	\$ 10,652,315	8,047,607	5,329,500	10,278,000
City Projects	\$ 2,218,539	630,372	1,230,000	2,570,000.00
SCADA/AMI	\$ 52,843	222,449	200,000	1,210,000
Administration	\$ 1,879,849	1,830,094	1,541,100	4,954,932
<b>Airport</b>	\$ -			
General	\$ 36,537,967	58,822,973	-	16,548,000
Public Ramp	\$ 7,460,694	1,161,688	-	-
Utility infrastructure	\$ 3,061,811	1,288,922	-	-
<b>Sanitation</b>	\$ 670,299	310,433	210,000	720,000
<b>Storm Drain</b>	\$ 8,913,894	6,302,885	2,200,000	9,225,000
<b>Utility Transportation</b>	\$ 10,706,417	2,773,708	2,140,000	8,560,000
<b>Golf Course</b>	\$ 6,767,246	1,822,953	1,593,650	-
<b>Total</b>	\$ 272,817,723	\$ 236,304,991	\$ 109,314,282	\$ 232,820,202

Beginning in FY 2018, Provo City changed financial systems and in doing so, adjusted the methodology for budgeting for capital improvement projects. The new method appropriates funds in capital functions as listed above. Only Energy, General CIP, and the Airport utilize multiple capital functions per fund.

Detail for individual projects that comprise these budgeted totals can be found in the Provo City 5-year CIP report published on the City’s website at <https://www.provo.org/departments/finance/financial-reports>.

## Significant Non-Recurring Capital Projects—Operating Impact

The majority of the projects included in the total capital appropriations are ongoing infrastructure maintenance projects. The projects listed below are non-routine and most expensive. The Bicentennial Park project will have little to no impact on operating costs. However, the Lakeview Parkway project, New Reclamation Plant, and Water Treatment Plant will likely increase operating costs to the City upon completion.

Department	Project	Tentative FY 2023	Proposed FY2024-2027	Funding Source	Operating Impact
Engineering	Lakeview Parkway and Trail	\$ 1,000,000	\$ -	Fund Balance	Potential Increase
Parks	Bicentennial	\$ 150,000	\$ 5,850,000	Land Sales, Fund Balance, Impact Fees	Little to No Impact
Wastewater	New Reclamation Plant Projects	\$ 53,780,000	\$ 25,255,000	Grants, State Loan, Fund Balance	Increase
Water	Water Treatment Plant	\$ 40,000,000	\$ -	Grants	Increase

The table below describes the operating impact of each previously mentioned project. Provo City typically does not debt-finance infrastructure projects. As such, most of these projects have operating impacts that place pressure on existing resources but as yet do not require additional operating dollars. With that said, the FY2023 budget has a few new capital projects that are partially or completely funded by debt (i.e., Wastewater's New Reclamation Plant).

Department	Project	Operating Impact	Operating Budget - Annual Impact
Engineering	Lakeview Parkway and Trail	Potential Increase	This project is the will construct the portion of the Lakeview Parkway from Center Street to 2000 North and construct the 2000 North three lane roadway from Lakeview Parkway to Geneva Road.
Parks	Bicentennial	Little to No Impact	This project will construct Bicentennial Park. Parks & Recreation will organize a design committee with area residents to guide the development of a master design and construction documents for this site.
Wastewater	New Reclamation Plant Projects	Increase	The new reclamation plant will increase operating costs, but they will be largely offset by old plant infrastructure that is being taken offline.
Water	Water Treatment Plant	Increase	Based on future water needs, the City has decided to construct a water treatment plant to treat river water so that it reaches culinary quality. The completed plant is anticipated to increase operating costs by \$500,000 annually.

For additional details on any of the CIP projects, see the Provo City 5-year CIP report published on the City's website at <https://www.provo.org/departments/finance/financial-reports>.



## Other Information



# TOP RANKINGS & LOCATION



## #1 BEST PERFORMING CITY

([Milken Institute](#); March 2022)

## #1 SAFEST BIG CITY IN UTAH

([MoneyGeek](#); January 2021)

## #1 PLACE WHERE AMERICANS GIVE THE MOST TO CHARITY

([SmartAsset](#); November 2020)

## #3 BEST COLLEGE CITY IN AMERICA

([WalletHub](#); July 2020)

## #15 BEST-RUN CITY

([WalletHub](#); June 2021)

## #21 SAFEST CITY IN THE NATION

([MoneyGeek](#); January 2021)

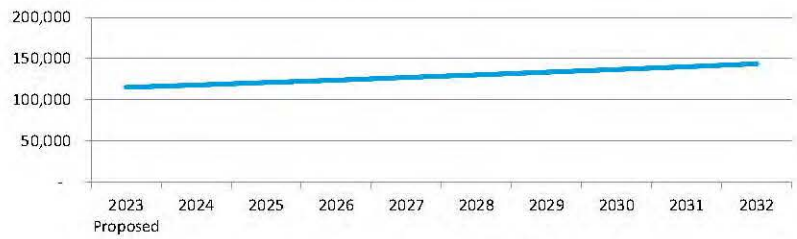


# Demographic Information

## Principal Employers

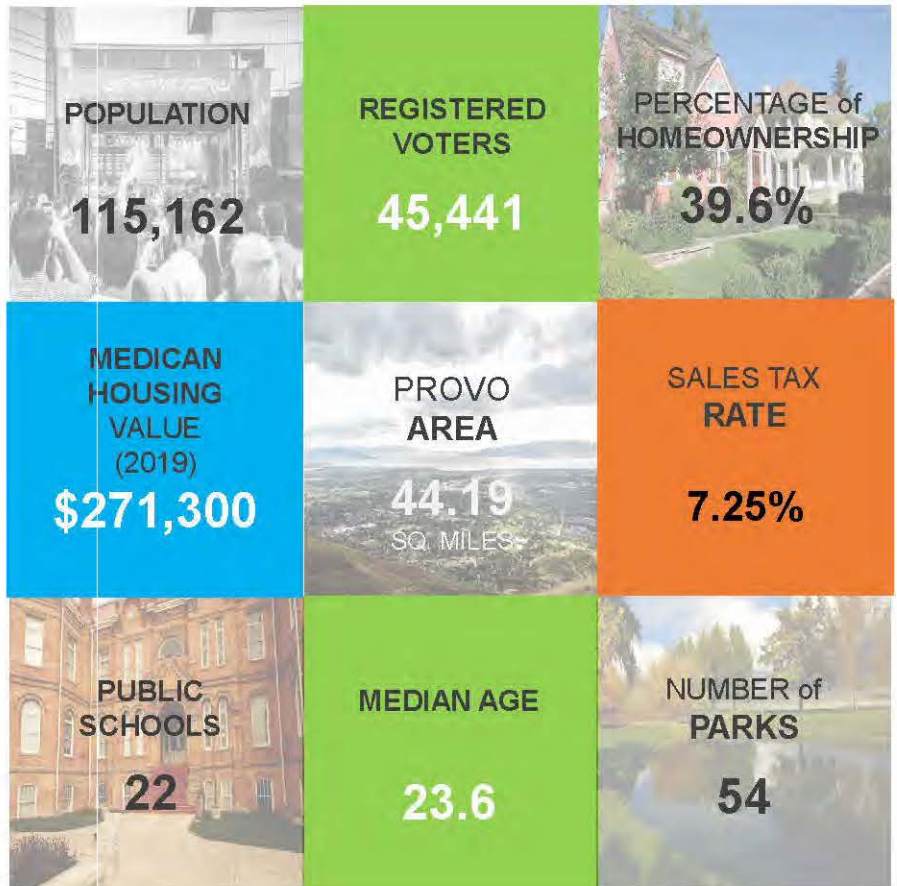
Brigham Young University  
 Utah Valley Regional Med Center  
 Vivint, Inc.  
 Revere Health (Central Utah Medical Clinic)  
 Chrysalis Utah, Inc  
 Qualtrics, LLC  
 RBD Acquisition Sub, Inc  
 Frontier Communications  
 UHS of Provo Canyon, Inc  
 Utah State Hospital

## Provo City Population



## Principal Property Taxpayers

Sir Properties Trust  
 IHC Health Services, Inc  
 Nu Skin International, Inc.  
 B+F Timpanogas Tech Center  
 Century Land Holdings  
 Union Pacific Railroad Company  
 Vista Heights Investments  
 Duncan Aviation  
 Questar Gas  
 Brixton Provo Mall



## Long Term Planning

The City of Provo, incorporated in 1851, is located in a metropolitan area that has a dynamic and diverse economy. The City has a diverse manufacturing and industrial base. Major industries include retail business, light manufacturing, software development, and a university community. This diversity stabilizes the unemployment rate and offers a broad range of employment opportunities.

The City of Provo provides a full range of services that include public safety, streets, recreational and cultural events, community development and general administrative services. The City of Provo also operates energy, water, wastewater, sanitation, municipal golf course, and storm drain utilities. A general aviation airport and a telecom network are also part of the City of Provo. Component units are legally separate entities for which the nature and significance of their relationship with the City of Provo are such that exclusion would cause the financial statements to be misleading or incomplete. Blended component units are included as part of the primary government. Accordingly, Provo City Redevelopment Agency is reported as special revenue fund and the Provo City Storm Water Service District as an enterprise fund.

The Administration and Municipal Council has worked hard to submit a responsible, sustainable budget. The City is closely monitoring the current economic environment. As the City plans for the future, we are being very cautious to align the commitment of City resources with the anticipated revenues for the City. We continue to focus on the results that matter to citizens, prioritize and improve levels of service, and find cost effective and innovative options for service delivery.

The City undertook an in-depth and detailed look at the budgeting process for Fiscal Year 2023. Administration began reviewing preliminary budget projections in January of 2022 in preparation for the FY 2023 budget.

The Administration includes a 10-year model that provides the Tentative budget for Fiscal Year 2023, with a nine-year look forward. This 10-year model currently reflects revenues, transfers in, expenses and transfers out for the General Fund.

The spreadsheet has been designed with numerous assumptions in mind, with the capability of changing them as needed for analysis. The major assumptions included for Fiscal Year 2023 is the following: a 5% cost of living increase for all full-time employees, 2.5% merit increases, health insurance increase of .1%, 401K match of 2%, a 9% wastewater utility increase, a 5% water utility increase, and a 2% energy utility increase.

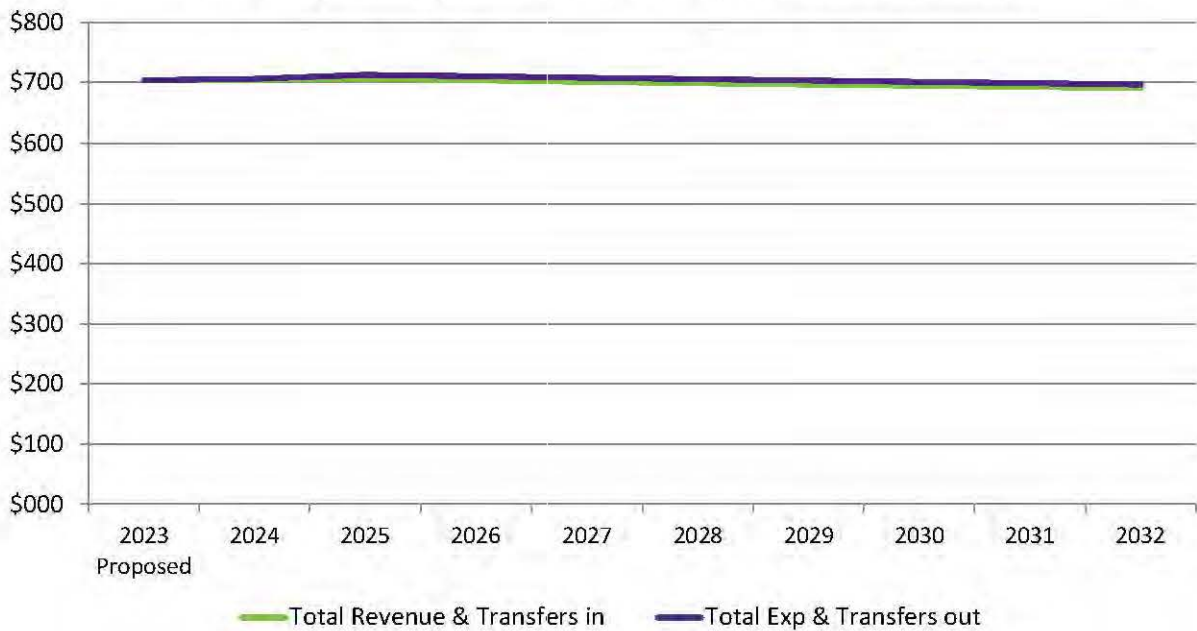
The spreadsheet is dynamic with the option to change the assumptions provided and add additional items. Other assumptions available in the spreadsheet are: changes to revenues and current transfers in, other utility rate increases, increases to operations, capital, vehicle replacement, and transfers out to other departments.



For the Fiscal 2023 and budget years forward, the following assumptions have been made, with Fiscal 2023 being the base:

- Payroll Funding— 5% increase projected for FY2024 - FY2025; 2.5% increase projected after that
- Defined Contribution Retirement— 1.0% increase going forward
- Insurance— 3.5% increase going forward
- Property Tax— 2.0% increase going forward due to growth
- Sales and Use Tax— 5% increase projected for FY2023; 4% increase projected for FY2024; 2.5% projected afterwards
- Franchise Tax— 1.0% increase going forward
- Lodging Tax— 5% increase in FY2023, 1.5% increase going forward
- Community & Neighborhood Services and Development Services Fees— 2.0% increase going forward
- Parks & Recreation Fees— 2.0% increase going forward
- Public Safety Fees, Ambulance Charges, Internal Service Chargebacks, and Interest Income — 1% increase going forward
- Utility Sales—1.25% increase going forward based on growth
- Population—1.25% increase going forward
- Utility Rates— Adopted increases through FY 2022 and then projections provided by departments thereafter
- Operations—1% increase going forward

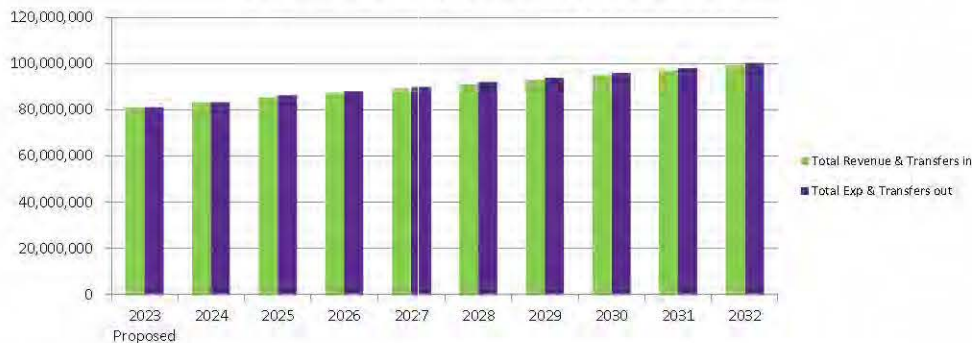
**Provo City Per Capita Revenue vs Expense for FY23 - FY32**



**Provo City General Fund Projection (Thousands of Dollars)**

	2023 Proposed	2024	2025	2026	2027	2028	2029	2030	2031	2032
<b>Revenues:</b>										
Current Property Tax	\$ 5,650	\$ 5,763	\$ 5,878	\$ 5,996	\$ 6,116	\$ 6,238	\$ 6,363	\$ 6,490	\$ 6,620	\$ 6,752
Vehicle Taxes	350	350	350	350	350	350	350	350	350	350
Sales and Use Taxes	28,719	30,155	31,362	32,146	32,949	33,773	34,617	35,483	36,370	37,279
RAP Tax	1,902	1,998	2,077	2,129	2,183	2,237	2,293	2,350	2,409	2,469
Franchise Taxes	11,261	11,374	11,487	11,602	11,718	11,835	11,954	12,073	12,194	12,316
Lodging Tax	550	578	586	595	604	613	622	631	641	651
Parks & Recreation	6,803	6,939	7,078	7,219	7,363	7,511	7,661	7,814	7,970	8,130
Business Licenses	500	500	500	500	500	500	500	500	500	500
Road Projects	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Community Development Fees	2,303	2,349	2,396	2,443	2,492	2,542	2,593	2,645	2,698	2,752
Public Safety	50	51	51	52	52	53	53	54	54	55
Fire	2,265	2,288	2,311	2,334	2,357	2,381	2,405	2,429	2,453	2,477
Interest Income	175	177	179	180	182	184	186	188	189	191
Intergovernmental	1,072	861	861	861	861	861	861	861	861	861
Misc.	1,543	1,543	1,543	1,543	1,543	1,543	1,543	1,543	1,543	1,543
<b>Total Revenue</b>	<b>67,143</b>	<b>68,926</b>	<b>70,659</b>	<b>71,950</b>	<b>73,270</b>	<b>74,621</b>	<b>76,001</b>	<b>77,411</b>	<b>78,852</b>	<b>80,326</b>
<b>Transfers in:</b>										
Transfer from ERP Debt Service	315	-	-	-	-	-	-	-	-	-
Transfer from Engineering CIP	50	50	50	50	50	50	50	50	50	50
<b>Transfers (Utilities)</b>										
Transfer from Water	1,835	1,951	2,074	2,205	2,344	2,492	2,650	2,817	2,995	3,184
Transfer from Wastewater	2,787	3,076	3,192	3,313	3,438	3,568	3,703	3,843	3,988	4,139
Transfer from Energy	7,625	7,875	8,133	8,399	8,674	8,959	9,252	9,555	9,868	10,191
Transfer from Sanitation	692	701	709	718	727	736	745	755	764	774
Transfer from Storm Drain	638	646	654	662	671	679	687	696	705	713
<b>Total Transfers in</b>	<b>13,942</b>	<b>14,299</b>	<b>14,812</b>	<b>15,347</b>	<b>15,904</b>	<b>16,484</b>	<b>17,087</b>	<b>17,716</b>	<b>18,370</b>	<b>19,051</b>
<b>Total Revenue &amp; Transfers in</b>	<b>81,085</b>	<b>83,225</b>	<b>85,471</b>	<b>87,297</b>	<b>89,174</b>	<b>91,105</b>	<b>93,088</b>	<b>95,127</b>	<b>97,222</b>	<b>99,377</b>
<b>Expenditures:</b>										
Personnel	38,312	40,227	42,239	43,294	44,377	45,486	46,623	47,789	48,984	50,208
Insurance	8,825	9,134	9,454	9,785	10,127	10,482	10,849	11,228	11,621	12,028
Retirement	7,845	7,923	8,003	8,083	8,164	8,245	8,328	8,411	8,495	8,580
Operations	16,259	16,410	16,574	16,740	16,907	17,076	17,247	17,420	17,594	17,770
<b>Total Expenditures</b>	<b>71,241</b>	<b>73,694</b>	<b>76,270</b>	<b>77,902</b>	<b>79,575</b>	<b>81,289</b>	<b>83,047</b>	<b>84,848</b>	<b>86,694</b>	<b>88,586</b>
<b>Transfers out:</b>										
Transfer to Arts Council	495	495	495	495	495	495	495	495	495	495
Transfer to Customer Service	75	75	75	75	75	75	75	75	75	75
Transfer to Justice Court	673	673	673	673	673	673	673	673	673	673
Transfer to ERP Debt Service	235	-	-	-	-	-	-	-	-	-
Transfer to General CIP	51	51	51	51	51	51	51	51	51	51
Transfer to Parks & Recreation CIP	1,902	1,998	2,077	2,129	2,183	2,237	2,293	2,350	2,409	2,469
Transfer to Road CIP	2,726	2,849	2,971	3,094	3,216	3,339	3,461	3,584	3,706	3,829
Transfer to Airport	894	894	894	894	894	894	894	894	894	894
<b>Total Transfers out</b>	<b>9,844</b>	<b>9,690</b>	<b>9,994</b>	<b>10,222</b>	<b>10,452</b>	<b>10,686</b>	<b>10,922</b>	<b>11,161</b>	<b>11,403</b>	<b>11,647</b>
<b>Total Exp &amp; Transfers out</b>	<b>81,085</b>	<b>83,384</b>	<b>86,264</b>	<b>88,124</b>	<b>90,027</b>	<b>91,975</b>	<b>93,969</b>	<b>96,009</b>	<b>98,097</b>	<b>100,233</b>
<b>Operating Surplus (Deficit)</b>	<b>\$ -</b>	<b>\$ (162)</b>	<b>\$ (792)</b>	<b>\$ (826)</b>	<b>\$ (852)</b>	<b>\$ (870)</b>	<b>\$ (881)</b>	<b>\$ (882)</b>	<b>\$ (874)</b>	<b>\$ (856)</b>
<b>Beginning Fund Balance</b>	<b>\$ 12,870</b>	<b>\$ 12,870</b>	<b>\$ 12,708</b>	<b>\$ 11,916</b>	<b>\$ 11,090</b>	<b>\$ 10,238</b>	<b>\$ 9,368</b>	<b>\$ 8,488</b>	<b>\$ 7,606</b>	<b>\$ 6,732</b>
<b>Ending Fund Balance</b>	<b>\$ 12,870</b>	<b>\$ 12,708</b>	<b>\$ 11,916</b>	<b>\$ 11,090</b>	<b>\$ 10,238</b>	<b>\$ 9,368</b>	<b>\$ 8,488</b>	<b>\$ 7,606</b>	<b>\$ 6,732</b>	<b>\$ 5,876</b>

**Revenue vs. Expenditures FY2023-2032**



# Principles of Financial Management

This fiscal policy is a statement of the guidelines and goals that will influence and guide the financial management practices for the City of Provo. A fiscal policy that is adopted, adhered to, and regularly reviewed is recognized as the cornerstone of sound financial management. The fiscal year 2023 budget complies with the financial policies described below.

Effective fiscal policies:

1. Contribute significantly to the City's ability to insulate itself from fiscal crisis.
2. Enhances short-term and long-term financial credit ability by helping to achieve the highest possible credit and bond ratings.
3. Promotes long-term financial stability by establishing clear and consistent guidelines.
4. Directs attention to the total financial picture of the City rather than single issue areas.
5. Promotes the view of linking long-term financial planning with day-to-day operations.
6. Provides the Municipal Council and citizens with a framework for measuring the fiscal impact of government services against established fiscal parameters and guidelines.

Following these principles will enhance the City's image and credibility with the public, credit rating agencies, and investors. Many people and businesses who deal with the City (including the rating agencies) take comfort knowing the City adheres to established guiding financial policies.

Policy changes may be needed as the City and its citizen base grow and becomes more diverse and complex. It is important to regularly engage in the process of financial planning including reaffirming and updating these financial guidelines. To these ends, the following fiscal policy statements are presented.

## Fund Balance

Fund Balance is the difference between assets and liabilities reported in governmental funds. It is used to measure the net financial resources available to finance future expenditures. The Governmental Accounting Standards Board specifies the classification of fund balance. The components include: 1) non-spendable, 2) restricted, 3) committed, 4) assigned, and 5) unassigned. A definition of these components can be found in the Appendix. These classifications are currently only used in the Governmental Fund types.

Municipalities may accumulate fund balances in any fund. However Utah Code 10-6-116 states the General Fund balance amount must be within the following limits: 5% of total revenues must be maintained as a minimum fund balance, and the accumulation shall not exceed 35% of the total estimated revenue of the General Fund. The fund balance percentage will be calculated using the Utah State Auditors guidelines. The fund balance policy focuses on the assigned and unassigned components of fund balance. Fund balance in excess of 35% should be used to 1) fund one-time expenditures in the current year, 2) prepay existing City debt, or 3) transfer to a capital project fund to be used for capital expenditures.

## Governmental Funds

### General Fund

1. The General Fund is the primary fund for the City. This fund is used to account for all financial resources not accounted for in other funds.
2. The desired unassigned fund balances at the close of each fiscal year should be between 20-35% of the total budgeted revenues for the following fiscal year.
3. The City's unassigned fund balance will be maintained to provide the City with sufficient working capital and a margin of safety to address local and regional emergencies without borrowing.
4. In the event of a declared fiscal emergency or other such global purpose as to protect the long-term fiscal security of the City there may be a need to appropriate unassigned fund balance below the 20% policy level. In such circumstances, the City will:

Take measures necessary to prevent its use in the following fiscal year by increasing fees or taxes and/or

decreasing expenditures.

- b. Adopt a plan to restore the available fund balances to the policy level within 36 months from the date of the appropriation. If restoration cannot be accomplished within such time period without severe hardship to the City, then the Municipal Council will establish a different but appropriate time period.
5. The unassigned fund balance should not be used to support recurring operating expenditures.
6. The annual budgets for all City funds will be structurally balanced throughout the budget process. Recurring revenue will equal or exceed recurring expenditures in both the Adopted and Adopted Budgets. If a structural imbalance occurs, a plan will be developed and implemented to bring the budget back into balance.
7. The unassigned fund balance can only be appropriated by Municipal Council resolution.

#### Other Governmental Funds

1. *Special Revenue Funds* - used by the City to account for revenues derived from specific taxes, licenses and inter-governmental grants which are designated to finance particular functions or activities in the City.
2. *Debt Service Funds* - used to account for the accumulation of resources for the payment of general obligation bonds and for the accumulation of special assessments for the payment of special improvement bonds.
3. *Capital Project Funds* - used to account for resources designated to construct governmental capital assets which may require more than one fiscal year for completion.

### Proprietary Funds

#### Enterprise Funds

1. Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. Each individual Enterprise Fund has a capital improvement fund associated with it.
2. The existing enterprise funds account for construction; operation; maintenance; related debt; and property, plant and equipment within each fund.
3. Airport, Energy, Golf Course, Sanitation, Storm Drain, Water, Wastewater, Utility Transportation are classified as Enterprise Funds.
4. The desired fund balance at the close of each fiscal year should be 25% of the operating revenues for the following fiscal year.

#### Internal Service Funds

1. Internal Service Funds are used to account for the financing of services provided by one department to other departments with the City.
2. Customer Service, Employee Benefits, Insurance/Claims, Fleet Management, Vehicle Replacement, Capital Resources, Facility Services, and Computer Replacement, Telecom are classified as Internal Service Funds.
3. Chargebacks

#### Administrative

##### A. Cover costs for the following:

- a. Finance
- b. Human Resources
- c. Legal
- d. Information Systems

##### B. Departments charged (non-general fund):

- a. Library
- b. energy
- c. Water
- d. Wastewater

- e. Sanitation
- f. Storm Drain
- C. Allocations
  - a. Finance:
    - i. 50% number of journal lines
    - ii. 50% annual budget
  - b. Human Resources:
    - i. Number of full-time equivalents
  - c. Legal:
    - i. Percent of time estimated by the City Attorney
  - d. Information Systems:
    - i. Telephone & Internet Services (number of extensions)
    - ii. Radios (number of radios)
    - iii. Security Cameras (number of security cameras)
    - iv. Provo 360 (Full-time equivalents)
    - v. Backup System—based on agreed upon percentage
    - vi. General—device count

#### Employee Benefits

- A. Categories
  - a. Workman's Compensations
  - b. Retiree insurance (employees who were hired before 7-1-1987)
  - c. Unemployment claims
  - d. Employee counseling
  - e. Community (UTA)
  - f. Wellness
  - g. Fitness for duty
- B. Allocations
  - a. Workman's Compensation (rate for type of work, budgeted wages)
  - b. Retiree insurance and other full-time benefits, allocated based on budgeted full-time positions
  - c. Employee benefits for all employees, allocated based on budgeted full-time equivalents

#### Facilities

- A. Core
  - a. Administrative:
    - i. Facilities Manager
    - ii. Office Specialist
    - iii. Part-time position
    - iv. Operating expenses
    - v. Chargebacks
  - b. Allocation

- i. Based on square footage and category
- ii. A credit is given to departments that have their own facility technician(s)

B. Facility Maintenance Contracts

a. Categories

- i. Mats
- ii. HVAC
- iii. Alarms
- iv. Elevator
- v. Boiler
- vi. Overhead doors
- vii. Janitorial supplies

b. The contracts are budgeted are paid by Facilities and then the total budgeted amount for the contracts are charged to the departments based on following:

- i. Each service such as "Mats" are broken out by department.
- ii. Total for all services is then calculated and charged to the departments based on the budget on a monthly basis.

C. Direct Facilities Charges (service orders and preventative maintenance)

a. Cost of materials

b. The charges for billable rate are adjusted annually based on changes in wages from merit increases, market adjustments, COLA and medical insurance increases

Insurance and Claims

- A. Claims—allocated based on actual claims history for the last three years for all claims that are less than \$250,000. Claims that are equal to or greater than \$250,000 will be charged directly by the department that incurred the claim in the budget year following when the claim was paid.
- B. Insurance premiums—allocated based on the following:
  - a. Number and type of vehicles
  - b. Type of coverage
  - c. Property value and cost of coverage provided by insurance carrier

Telecom

To provide funding for Fiber infrastructure replacement, fixed charge based on the following:

Council	1,488
Parks And Rec	6,699
Media Services	2,606
Economic Development	3,350
Engineering	7,072
Fire	16,749
Information Systems	32,008
Justice Court	2,234
Library	2,234
Golf Course	2,234
Wastewater	20,776
Water	48,013
Energy	140,231
	300,000

Tuition

- A. Provide educational assistance to employees
- B. Education Assistance Committee reviews applications

- C. Provides funding up to 50% of tuition and eligible expenses
- D. A pool of funds is maintained to provide funding
- E. Allocation based on number of full-time employees (General Fund—charged to General Services)

Utilities

- A. Water, Wastewater, Storm Drain, Natural Gas, Electric, Sanitation, Telephone and utility Transportation.
- B. Bills are split between departments based on square footage or agreed upon percentage.
- C. Not all utilities are allocated to all departments; some are charged to an administrative function such as General Services for the General Fund.

Utility Billing

- A. Net cost of Customer Service
  - a. Total Expenses less:
    - i. Transfer from General Fund
    - ii. Budget other revenue
- B. Enterprise funds
  - a. Energy, Water, Sanitation and Storm Drain
  - b. Allocated based on the following percentages

Energy	62.78%
Water	27.51%
Sanitation	4.75%
Storm Drain	4.96%
	100.00%

Vehicle

- A. Vehicle Replacement
    - a. Annual payment for vehicle purchased the Vehicle Bank
  - B. Vehicle Repairs
    - a. Cost of materials plus 30%
    - B. The charges for billable rate are adjusted annually based on changes in wages from merit increases, market adjustments, COLA and medical insurance increases.
  - C. Vehicle Fuel
    - a. Based on actual fuel purchases from the previous year
4. The desired fund balance for each fund at the close of each fiscal year should be as listed:
- a. Customer Service - \$50,000 with excess being returned to contributing departments.
  - b. Employee Benefits - \$2 Million with excess being returned to contributing departments.
  - c. Insurance/Claims – \$1.5 Million minimum with a maximum of \$3 Million with excess being returned to contributing departments.
  - d. Fleet Management - \$200,000 with excess being returned to contributing departments.
  - e. Facility Services - \$100,000 with excess being transferred to the General Capital Improvement Fund.
  - f. Computer Replacement – no limit. Departments are allowed to accumulate up to ½ of their computer replacement needs in this fund.
  - g. Telecom – no limit. Fund balance will be used to provide a network that meets City needs. Any excess fund balance will be maintained to provide funding for bond payments at the end of the term so the telecom debt service fee may be eliminated early.

## Capital Improvement Program and Capital Assets

Provo City defines a capital asset as tangible property of a more or less permanent nature with a useful life of at least three years, and costing at least \$5,000. Most capital expenditures for the City are in the Capital Improvement Funds and the Equipment Replacement Fund, with some minor capital purchases made in the other operating funds. The City's assets are held primarily in the form of infrastructure, physical assets, or capital plants such as roads, buildings, and equipment. Sound infrastructure is an important aspect of the quality of life, economic development, and the credit quality of the City.

Dedicating resources to capital investment is appropriate for a growing City such as the City of Provo. Committing to and implementing the City's capital investment program will protect its capital assets and minimize future maintenance and replacement costs.

### Capital Improvement Plan

- 1) The City will direct its annual allocation for its capital investments to projects which best support the City's strategic goals, the comprehensive plan and facility master plans. The City will consider all capital improvements in accordance with an adopted capital improvement plan.
- 2) The City will maintain a five-year plan for capital improvements and review and update the plan annually. The Mayor will submit the Capital Improvement Plan for review by the Municipal Council each year. Submission of the Capital Improvement Plan shall be consistent with State of Utah and City of Provo legal requirements.
- 3) The Capital Improvement Plan may include capital improvements for all funds and agencies for which the City sets tax rates, makes levies or approves budgets or plans.
- 4) The Capital Improvement Plan shall include the following elements:
  - a) An implementation plan for each of the capital improvements
  - b) A statement of the objectives of the Capital Improvement Plan and the relationship with the comprehensive plan and the City's strategic plan
  - c) An estimate of the cost and of the anticipated sources of revenue for financing the capital improvements, and an estimate of the impact of each capital improvement on City revenues and the capital and operating budget, including estimated debt service costs, if applicable.
- 5) The City will fund projects and activities identified in the Capital Improvement Plan with the most appropriate revenue sources. Such revenues as impact fee revenue, utility rate revenue, B&C-Road revenue, state and federal grant revenues, and transfers of unrestricted cash from governmental funds.
- 6) The City will return remaining appropriated funds upon the completion of any capital project to the most appropriate capital reserve.
- 7) The City will project its equipment replacement needs as part of the capital improvement process. From this projection, a replacement schedule will be developed and followed. The City will maintain a schedule of capital fixed assets in its fixed asset accounting system.

### Capital Improvement Budget Policies

- 1) The City will enact an annual capital budget based on the five-year capital improvement plan. Future capital expenditures necessitated by changes in population, changes in real estate development, or changes in economic base will be included in capital budget projections.
- 2) The City will coordinate development of the capital improvement budget with development of the operating budget. Future operating costs associated with new capital improvements will be projected and included in operating budget forecasts.
- 3) The City will maintain all its assets at a level adequate to protect the City's capital investment and to minimize future maintenance and replacement costs.
- 4) The City will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted for approval.
- 5) When current revenues or resources are available for capital improvement projects, consideration will be given first to those capital assets with the shortest useful life and/or to those capital assets whose nature makes them comparatively more difficult to finance with bonds or lease financing.



- 6) Nonrecurring revenues, which cannot be used to fund recurring costs and are not required to meet the Unassigned Fund Balance objectives in the City's policy on Fund Balance, should be used for nonrecurring capital expenditures or the early retirement of existing City debt.
- 7) The City will attempt to determine the least costly and most flexible financing method for all new projects. Financing may include debt financing or "pay as you go" or other financing sources.

### Recreation Facilities Capital Fund

In the past (except for the Fiscal Year 2021 budget), Provo City has provided regular capital replacement funding for the Recreation Center – approximately \$400,000 each year. During discussions on the Fiscal Year 2022 budget, the Parks and Recreation department and the Administration agreed to propose a new funding model. Currently the Parks and Recreation Department sells the Triple Play season pass that provides access to amenities at the Recreation Center, Peaks Ice Arena, and the Timpanogos Golf Club. To meet the capital needs of these three facilities, beginning in fiscal 2022, a funding mechanism was established in a new fund which is called the Recreation Facilities Capital Fund.

Each year after the completion of the fiscal year, revenues will be compared with expenses at the Recreation Center to determine net income. The general fund will contribute to the Recreation Capital Fund the first \$400,000 of net income. If net income for the recreation center exceeds \$400,000, the general fund will contribute half of the amount that exceeds \$400,000 to the Recreation Capital Fund, the other half will fall to general fund balance. If fund balance at the Peaks Ice Arena or the Timpanogos Golf Club exceeds 25% of revenues, a transfer of the excess will be made to the Recreation Capital Fund.

## Fiscal Planning and Budgeting

The budget is one of the most important documents the City prepares since it identifies the services to be provided and how the services are to be financed.

### Budget Process

1. The Mayor shall provide annually a Budget Calendar outlining the preparation timelines for the Adopted budget.
2. Budget packages for the preparation of the budget, including forms and instructions, shall be distributed to City departments to complete. Departments shall prepare and return their budget proposals to the City Budget Officer as required in the Budget Calendar.
3. The budget that will be submitted by the Administration shall be submitted to the Municipal Council on the first Tuesday in May and will be in compliance with state and City legal requirements.
4. The Municipal Council will budget revenues and expenditures on the basis of a fiscal year which begins July 1 and ends on the following June 30.
5. The City Budget Staff will prepare a budget in accordance with the guidelines established by the Government Finance Officers Association in its Distinguished Budget Award Program.
6. The annual fiscal plan will contain the following:
  - a. Revenue estimates by major category
  - b. Expenditure estimates by program levels and major expenditure categories
  - c. Debt service summarized by issues detailing principal and interest amounts by fund
  - d. Adopted personnel staffing level
  - e. A detailed schedule of capital projects
  - f. Overhead charges allocation methodologies are designed and used to reasonably allocate the cost of internal service fund expenses to line departments; charge for service formulas should be calculated to fairly allocate these internal services costs among line departments and functions.
  - g. Any additional information, data, or analysis requested of management by the Municipal Council
7. The Municipal Council will adopt the budget no later than June 30; if a Truth in Taxation hearing is necessary adoption must take place before September 1.

## Budget Policies

1. The City will fund current expenditures with current revenues and other resources.
2. The encumbered balances (open purchase orders) will be considered for re-appropriation in the subsequent fiscal year with approval from the Mayor.
3. By City ordinance, funds appropriated for multi-year capital projects will be automatically re-appropriated for the same project in subsequent years until the project is complete.
4. The City will not use debt to fund current operations.
5. The City will maintain a Capital Asset Replacement Schedule which provides a five-year estimate of the funds necessary to maintain and replace the City's capital assets. The Capital Asset Replacement Schedule will be updated as part of the Capital Improvement Program planning process.
6. If a deficit is projected during any fiscal year, the City will take steps to reduce expenditures, increase revenues or, **if a deficit is caused by an emergency**, consider using fund balance, to the extent necessary to ensure a balanced budget at the close of the fiscal year.
7. The Mayor may institute a cessation during the fiscal year on hiring, promotions, transfers, and capital equipment purchases. Such action will not be used arbitrarily and without knowledge and support of the Municipal Council and will allow for exceptions in appropriate areas to comply with emergency needs such as a loss or decline in a major revenue source or natural disaster.
8. Unspent budget may be considered for re-appropriation in the subsequent fiscal year with approval from the Mayor.

## Performance and Measurement

1. Budgeting procedures will attempt to identify distinct functions and activities and to allocate budget resources to perform these functions and activities as required.
2. Alternatives for improving the efficiency and effectiveness of the City's programs and the productivity of its employees will be considered during the budget process.
3. Duplication of services and inefficiency in delivery should be eliminated wherever identified. The City will continue to examine alternative service delivery options for all City functions.
4. Performance measurement and productivity indicators will be integrated into the budget process as appropriate.
5. A quarterly report on the status of the General Fund and other major funds will be presented to the Municipal Council within 75 days of the end of each quarter. This report will include a forecast of revenues.
6. Department directors and division heads are required to monitor revenues and control expenditures to prevent exceeding the amount of their total departmental expenditure budget.
7. Annually the Mayor shall submit to the Municipal Council a General Fund Ten-Year Budget Forecast, including revenue and expenditure projections.

## Revenues

The City collects revenues from many sources to provide services and meet operational needs. The largest revenue sources are sales taxes, franchise fees and user fees. The structure, fluctuation, and collection of revenues are examined by rating agencies to determine the City's credit quality.

1. The City will strive to maintain a diversified and stable revenue system to shelter it from short-term fluctuations in any one revenue source.
2. Major revenue sources should provide for the following principles:
  - a. Revenue sources should provide appropriate treatment of taxpayers at different economic levels.
  - b. Revenue sources should treat taxpayers equally regardless of income or wealth.
  - c. Revenue sources should not unduly influence economic decisions by consumers or business except for targeted development or redevelopment programs approved by the Municipal Council.
  - d. Revenue administration and enforcement should not absorb an undue percentage of revenue collected.
3. The City will periodically recalculate the full costs of providing services in order to provide a basis for setting the as-

sociated service charge or fee. Full cost shall incorporate direct and indirect costs, including operations and maintenance, overhead, and charges for use of capital facilities, thereby setting fees at a level that is related to the cost of producing the good or service, unless otherwise restricted by law. The City will periodically examine current competitive rates and establish new charges and fees as needed and as permitted by law. It is recognized that occasionally competing policy objectives may result in user fee levels that recover only a portion of service costs.

4. The Mayor will provide the Municipal Council with an estimate of the City's revenues annually.
5. The City will pursue intergovernmental aid, including grants, for those programs and activities that address a recognized need and are consistent with the City's long-range objectives, and will attempt to recover all allowable costs associated with those programs.
6. Before accepting grant funds, the following will be reviewed:
  - a. Present and future funding requirements.
  - b. Cost of administering the funds.
  - c. Matching funds and requirements to retain positions beyond the grant period.
  - d. Costs associated with the special conditions or regulations attached to the grant award.
7. When grants are reduced or eliminated, the plan or project it supported will be reduced by a commensurate amount.
8. For an overview of revenues collected see the Appendix in this document, for detail of all fees collected see the Consolidated Fee Schedule at <http://www.codepublishing.com/ut/provo/>.

## Transfers

The City uses the transfer from the enterprise utility funds to the General Fund as a dividend to the taxpayers of Provo for their initial investment in establishing these enterprise funds (return on investment) and in the risk undertaken by the taxpayers in creating these utilities. Investor owned utilities provide a similar return to their investors and allowing such returns has been a long established practice in rate setting.

1. Transfers from
  - a. Enterprise utility funds provide a transfer of 11% of utility sales to the General Fund each fiscal year.
  - b. Additional transfers may be approved by the Municipal Council but should not be considered a long-term revenue source for the General Fund
  - c. The Justice Court collects fines from traffic, parking and criminal cases. The fines are collected to recover a portion of the costs incurred by the Police and Legal Departments. As a result, a transfer is made to the General Fund after expenses are covered during the fiscal year.
2. Transfer to
  - a. The General Fund provides transfers to various departments for debt service, lease payments and operating subsidies.
  - b. Current funds receiving an annual subsidy from the General Fund are: Airport, Airport Capital Improvement Fund, Golf Course, Peaks Ice Area, and Covey Center for the Arts.

## Other Budget Information

All City budgets are included in this budget book, with the exception of the Storm Water Service District and the Provo Redevelopment Agency. Those budgets are approved separately by the governing boards of those entities. The budgets are included in the Appendix at the end of this book.

### Additional Principles of Financial Management

Cash management is the practice of safeguarding and maximizing the income earned on liquid assets. Cash, liquidity, and investment management activities shall be conducted prudently. The City shall maintain adequate management procedures, controls, and policies for the City's liquid assets.

- 1) The City Treasurer shall invest all funds of the City according to four criteria, in order of their importance: (1) legality, (2) safety (3) liquidity, (4) yield.
- 2) The City shall comply with all requirements of the Utah Money Management Act (Utah Code, Title 51) and rules of

the State Money Management Council or other legal requirements regarding the management of cash. The City maintains a written Investment Policy approved by the Council.

- 3) The City will collect, deposit and disburse all funds on a schedule which ensures optimum cash availability.
- 4) All City bank accounts shall be reconciled and reviewed on a timely basis.
- 5) Investment performance will be measured using standard indices specified in the City's written investment policy.
- 6) The City will optimize the amount of funds available for investment by rapid collection of money owed to the City. Cash invested shall at a minimum equal 100% of total bank cash balances.
- 7) The City Treasurer shall provide to the State Money Management Council with a bi-annual report that includes state pool and bond balances.
- 8) The City will conduct its treasury activities with financial institutions based upon written contracts.

#### Personnel

Personnel costs are the most significant portion of the City's operating budget.

- 1) City personnel are required adhere to legal, moral, ethical, and professional standards of conduct in the fulfillment of their professional responsibilities.
- 2) The City shall maintain written personnel policies in accordance with City, state and federal laws.
- 3) The City shall have an employee compensation policy to provide competitive salaries to other similarly functioning cities and counties enabling the City to compete for and retain high quality employees. A yearly market study will be prepared by the Human Resources Division.

#### Internal Control and Financial Reporting

Internal control or the system of internal controls is the integration of activities, plans, attitudes, policies, and efforts of the people in an organization working together to provide reasonable assurance that the organization will achieve its goals and objectives. Financial reporting provides the informational infrastructure for the City.

- 1) The City will maintain a system of internal controls in order to maintain accountability to the citizens of the City and the City Council; meet established goals and objectives; promote adherence to laws and regulations; encourage sound financial and operational practices; develop and maintain accurate, reliable and timely financial and management data; safeguard assets/resources and prevent, detect and deter fraud.
- 2) The City will comply with Generally Accepted Accounting Principles (GAAP) in its accounting and financial reporting as contained in the following publications:
  - a) *Codification and Pronouncements of Governmental Accounting and Financial Reporting Standards*, issued by the Governmental Accounting Standards Council (GASB)
  - b) *Codification and Pronouncements of Accounting and Financial Reporting Standards*, issued by the Financial Accounting Standards Council, (FASB)
  - c) *Governmental Accounting, Auditing, and Financial Reporting (GAAFR)*, issued by the Government Finance Officers Association (GFOA) of the United States and Canada. The City will prepare its comprehensive annual financial report in compliance with the GFOA's Certificate of Achievement for Excellence in Financial Reporting Plan.
  - d) Uniform Accounting Manual for Utah Cities, issued by the Utah State Auditor's Office. The City's comprehensive annual financial report will be issued by December 30 of each year for the preceding fiscal year to the State Auditor's Office and to the City Council as required by the Utah Code.
  - e) State and Local Governments – Audit and Accounting Guide, an industry guide published by the American Institute of Certified Public Accounts (AICPA)
    - f) *Government Accounting Standards*, issued by the Comptroller General of the United States.
    - g) The City will contract for a comprehensive financial audit, including an audit of federal grants in accordance with U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*, to be performed annually by an independent external auditor (public accounting firm). The independent external auditor will express an opinion on the City's Financial Statements.
      - a. The City will prepare a Comprehensive Annual Financial Report (CAFR), Popular Annual Financial Report (PAFR) and a Single Audit Report each year after the completion of the annual financial audit.
- 3) The City Council Chair and Vice Chair (*or other Councilors as appointed*) will act as the "Audit Committee" to govern and provide oversight of the City's internal control environment. The Council Audit Committee will coordinate activities between the independent external auditor(s) and Finance Division staff in connection with the annual compre-

hensive financial audit and other internal and external audits.

- 4) Quarterly financial data will be made available electronically to the City Council and department directors allowing them to review key financial data.

## Risk Management

Risk Management functions to protect City resources such as employees, buildings, equipment, vehicles, and financial assets. The City will manage its risk and limit risk exposure in a professional and prudent manner.

- 1) The City shall make diligent efforts to protect and preserve City assets against losses that could deplete City resources or impair the City's ability to provide services to its citizens. The City shall reduce its exposure to liability through training, safety, risk financing and the transfer of risk when cost effective.
- 2) The City shall manage its exposure to risk through the most appropriate means of self-insurance and/or the purchase of traditional insurance in the following areas:
  - a) General liability
  - b) Automobile liability
  - c) Public officials' errors and omissions
  - d) Police professional liability
  - e) Property loss and workers' compensation
- 3) The City will further control its exposure to risk through the use of hold harmless agreements in City contracts and by requiring contractors to carry liability insurance.

## Procurement

- 1) Procurement authorizes contracts using monetary assets of the City to purchase products and services. All acquisitions must be performed in accordance with applicable laws and regulations.
- 2) The City will endeavor to obtain supplies, equipment and services as economically as possible.
- 3) The City will establish purchasing guidelines consistent with all applicable state and federal laws.
- 4) The City will maintain a purchasing system which provides needed services and materials in a timely manner to avoid interruptions in the delivery of services.
- 5) The City shall encourage full and open competition on all purchases and sales. Procurement shall be based upon competitive bidding with formal bids whenever possible.
- 6) It is the policy of Provo City, when replacing automobiles and other fleet vehicles, to purchase electric and other alternative fuel vehicles rather than standard gasoline or diesel vehicles, where not imprudent; and for the Administration to report to the Municipal Council annually on the application of this policy.

## Economic Development

The City's economic base is an important element and has a dramatic influence on the City's financial health in determining the City's quality of life and credit rating.

- 1) The City shall continue to expand and diversify its economic base by attracting industrial and commercial firms to the City. Special emphasis should be given to industrial and commercial enterprises that will employ the local labor force and generate sales tax revenues. Such business and industry will be in accordance with the plans and ordinances of the City.
- 2) The City will endeavor to utilize a network of public facilities that link planned industrial and commercial areas with its growing residential areas.
- 3) The City will endeavor to increase, to the greatest degree possible, its commercial/industrial tax base and place professional employment within the City.
- 4) The City will perform a due diligence analysis of each economic development investment to evaluate the level of each type of risk associated with the economic development investment. The due diligence evaluation shall be presented to the City Council along with the economic development investment.

The City will perform a fiscal impact analysis on each economic development investment that evaluates the economic costs, economic benefits, intrinsic benefits and the levels of each type of risk associated with the economic development investment.

## Debt Service Information

### Financial Policy

The City will maintain a high credit rating in the financial community to: 1) assure the City's taxpayers that the City government is well managed and financially sound; 2) obtain reduced borrowing costs. The City will utilize a balanced approach to capital funding utilizing debt financing, draws on capital reserves and/or fund balances in excess of policy targets, and current-year (pay-as-you-go) appropriations.

### General Policies

- 1) The City will consider the project and its useful life and utilize the most appropriate method to finance the project.
- 2) The City will not use debt financing to fund current operations.
- 3) The City will confine long-term borrowing to capital improvement or projects that cannot be financed from current revenues except where approved justification is provided.
- 4) Reserve funds, when required, will be provided to adequately meet debt service requirements in the subsequent years.
- 5) The term of any bond or lease obligation issue will not exceed 20 years or the useful life of the capital project or equipment for which the borrowing is intended.
- 6) The City shall comply with federal, state and City legal requirements regarding the issuance of bonds and certificates of the City or its debt issuing authorities.

### Debt Levels/Ratios

- 1) Debt ratios will be calculated annually and included in the Statistical Section of the Comprehensive Annual Financial Report.
- 2) Direct net debt is defined as any and all debt that is tax-supported. This ratio will be measured annually. Direct net debt as a percentage of estimated market value of taxable property should not exceed 4%.
- 3) The City recognizes the importance of underlying and overlapping debt in analyzing financial condition. The City will regularly analyze total indebtedness including underlying and overlapping debt.

### Interfund Loans

The City uses a Capital Resource Fund to facilitate inter-fund loans. This mechanism lends monies from funds that have excess fund balance and loans it other funds to make purchases for land, equipment, or for infrastructure improvements in the City. Loans should not be made unless there is a clear source of funding, based on a competitive market interest rate and terms should not exceed 7 years. Loan approvals require Municipal Council approval.

### Bond Categories

Where feasible, the City will explore the usage of special assessment, revenue, or other self-supporting bonds instead of general obligation bonds.

### Tax-Supported/Tax Exempt Bonds

- 1) Whenever the City finds it necessary to issue tax supported bonds, the following policy will be adhered to:
  - a) Tax supported bonds will, whenever feasible, be issued on a competitive basis unless market conditions fa-vor negotiated sales.
  - b) Average weighted maturities for general obligation bonds of the City, and whenever possible for any type of annual appropriation debt, will be maintained at twenty years or less.
- 2) General obligation bond issues, and whenever possible for any type of annual appropriation debt, will be structured to allow an equal principal amount to be retired each year over the life of the issue thereby producing a total debt service with an annual declining balance.

3) The City shall comply with the following tax compliance policies for Tax-Exempt Governmental Bonds:

a) Purpose. Issuers of tax-exempt "governmental bonds" must comply with federal tax rules pertaining to expenditure of proceeds for qualified costs, rate of expenditures, use of bond-financed property, investment of proceeds in compliance with arbitrage rules, and retention of record all U.S. Internal Revenue Service rules and regulations regarding issuance of tax exempt governmental bond debt including arbitrage rebate requirements for bonded indebtedness, and with all Securities and Exchange Commission requirements for continuing disclosure of the City's financial condition, and with all applicable Municipal Securities Rulemaking Council requirements.

#### Revenue Bonds

1) The City will adhere to the following guidelines when it finds it necessary to issue revenue bonds:

a) For any bonds or lease anticipation or appropriation debt in which the debt service is partially paid from revenue generated by the project and partially paid from tax sources, the portion of the bond or lease to the extent that its debt service is paid from non-tax sources shall be deemed to be revenue bonds and is excluded from the calculation of the annual debt service limitation in.

b) Revenue bonds of the City and any of its agencies will be analyzed carefully by the Finance Division for fiscal soundness. The issuance of City revenue bonds will be subject to the most careful review and must be secured by covenants sufficient to protect the bondholders and the credibility of the City.

2) Revenue bonds will, whenever feasible, be issued on a competitive basis and will be structured to allow an approximately equal annual debt service amount over the life of the issue.

#### Tax Anticipation Notes

The City will only issue tax anticipation debt due to unforeseen circumstances and where cash flow projections identify an absolute need, and will retire any such tax anticipation debt annually. Bond anticipation debt will be retired within six months after completion of the project or upon availability of permanent financing.

#### Variable Interest Debt

The issuance of variable rate debt by the City will be subject to the most careful review and will be issued only in a prudent and fiscally responsible manner.

#### Current Debt Service

The City has three debt service funds: Debt Service, Provo 360 Debt Service, and Telecom Debt Service.

#### Impact of Debt on Operations

There is little direct impact of the City's current debt on day-to-day operations. The main reason for this is that the City levies taxes to meet its long-term bond obligations. The capital leases that the City is currently paying are coming from the General Fund. The City's policy is to not issue debt for general operations of the City.

#### Mountain Vista

Provo City has invested in the Mountain Vista Business Center for the purpose of providing a location for companies to expand or relocate a business, which then provides investment, jobs and increased tax base for Provo and Utah Valley.

Provo City has a financial obligation to US Steel for the site characterization and cleanup of the property. The repayment of this obligation is derived from the sales or lease proceeds from property development and sales transactions.

The schedule is as follows: Provo receives the first \$1.2 million. US Steel receives the next approximate \$750-850K (as of September 2013 this number has not been provided by US Steel) for the site characterization. Provo receives the next \$2 million. Provo and US Steel then share the remaining proceeds on a 70/30 (70 for Provo and 30 for US Steel) split until US Steel has recouped their cleanup costs. If all the land is sold prior to the payback then Provo has no further obligation. If there is land remaining or revenue continues to be generated, once US Steel is repaid for the cleanup, Provo has no further obligation.

The Division of Economic Development is pursuing a course that brings in a developer to construct buildings on the property. Under this model, Provo would not sell the underlying land, but would split lease proceeds on a predetermined rate with the developer. This arrangement would potentially generate a perpetual revenue stream into the foreseeable

future. Provo would split the proceeds from the revenue stream with US Steel as outlined above.

Once the US Steel obligation is satisfied, it is Adopted that all future revenue generated at the Mountain Vista Business Center be used to fund additional infrastructure and utility construction, demolition or other necessary improvements to increase value in the business park.

If at some point there are no continuing financial needs at the Mountain Vista Business Center, all further land sales and lease revenue generated would be directed to the Economic Development Fund (shown in the Capital Improvement Section) for the purpose of economic development activities city wide. This fund would be used for land purchases, writing down land costs, incentives for expanding or relocating businesses and other related, approved economic development activities.

### **Policy Review**

The City Council will review and approve by resolution the financial policies contained in this document as part of the annual budget document each year.





# Appendix



# Stormwater Service District

Storm Drain	Actual FY 2019	Actual FY 2020	Actual FY 2021	Original Budget FY 2022	Adjusted Budget FY 2022	Tentative Budget FY 2023
<b>Revenue</b>						
Utilities Revenue	\$ 5,290,194	\$ 5,722,453	\$ 5,805,616	\$ 5,675,000	\$ 5,675,000	\$ 5,800,000
Miscellaneous	301,727	57,653	706,440	56,783	62,783	35,000
Charges for Services	418,604	540,849	23,985	371,000	15,000	371,000
Investment Income	58,250	71,452	23,458	15,000	15,000	15,000
<b>Total Revenue</b>	<b>6,068,775</b>	<b>6,392,407</b>	<b>6,559,499</b>	<b>6,117,783</b>	<b>5,767,783</b>	<b>6,221,000</b>
<b>Operation Expenditure</b>						
Storm Drain	\$ 2,482,405	\$ 2,691,579	\$ 2,735,246	\$ 2,871,861	\$ 2,971,587	\$ 3,030,933
<b>Total Expenditure</b>	<b>2,482,405</b>	<b>2,691,579</b>	<b>2,735,246</b>	<b>2,871,861</b>	<b>2,971,587</b>	<b>3,030,933</b>
<b>Capital Expenditure</b>						
Storm Drain CIP	\$ 1,943,452	\$ 1,159,897	\$ 2,263,542	\$ 2,200,000	\$ 6,238,719	\$ 2,600,000
<b>Total Expenditure</b>	<b>1,943,452</b>	<b>1,159,897</b>	<b>2,263,542</b>	<b>2,200,000</b>	<b>6,238,719</b>	<b>2,600,000</b>
Transfer Out	581,109	673,264	695,559	681,213	681,213	652,979
<b>Total Revenues</b>	<b>6,068,775</b>	<b>6,392,407</b>	<b>6,559,499</b>	<b>6,117,783</b>	<b>5,767,783</b>	<b>6,221,000</b>
<b>Total Expenditures and Transfers Out</b>	<b>(4,425,857)</b>	<b>(3,851,475)</b>	<b>(4,998,788)</b>	<b>(5,071,861)</b>	<b>(9,210,306)</b>	<b>(6,283,912)</b>
<b>Net Change in Fund Balance</b>	<b>1,642,918</b>	<b>2,540,932</b>	<b>1,560,711</b>	<b>1,045,922</b>	<b>(3,442,523)</b>	<b>(62,912)</b>
Beginning Fund Balance	(310,360)	1,332,558	3,873,490	5,434,201	5,434,201	1,991,678
Ending Fund Balance	1,332,558	3,873,490	5,434,201	6,480,124	1,991,678	1,928,766

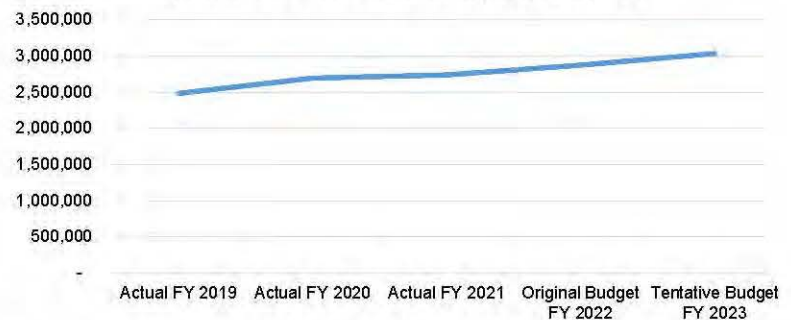
## Department Function

- The Stormwater Division of the Public Works Department is responsible for protecting property from flooding and preventing the public street system from being encumbered with flood water during rainstorms and spring snow melt runoff. This division also builds, operates, and maintains a storm drainage system such that citizens, property owners, business people, and even Stormwater employees can rest comfortably during runoff events. The division complies with new federal storm water quality regulations. Irrigation water is delivered to customers along the City irrigation ditches in the central and southwest areas of the City.

## Highlights

- Employees received a 5% cost of living adjustment.
- Supplemental Request: \$21,675 was added to cover one quarter of the wages and benefits for a full-time public relations position. This was partially offset by eliminating an intern position. The remaining budget for the position is divided among the Sanitation, Water, and Wastewater funds.

Storm Drain Total Operating Expenditures



## Performance Measures

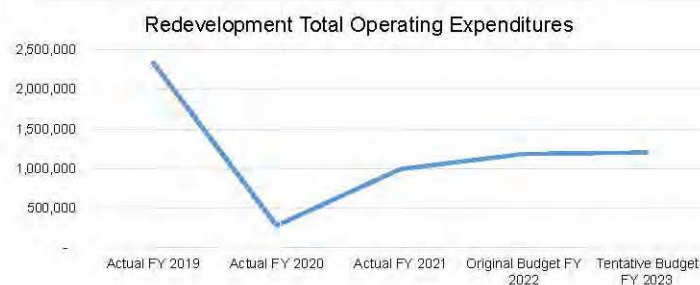
Priority	Goal	Performance Measure	Annual Totals			
			2021	2022		2023
			Actual	Current	Target	Target
Education	Provide Storm Water Pollution Training	Number Of Staff Who Completed the State-Mandated Training for Illicit Discharge Detection & Elimination (Idde)	365	30	350	350

# Provo City Redevelopment Agency

Redevelopment Summary	Actual FY 2019	Actual FY 2020	Actual FY 2021	Original Budget FY 2022	Adjusted Budget FY 2022	Tentative Budget FY 2023
<b>Revenue</b>						
Charges for Services	\$ -	\$ -	\$ 101,692	\$ -	\$ 115,000	\$ 101,000
Property Tax	1,074,526	1,143,316	984,574	1,127,570	1,127,570	1,321,000
Lease Income	-	-	-	-	-	-
Miscellaneous	(98,222)	101,692	100,692	172,600	6,000	51,600
Interest Income	166,357	159,149	103,090	109,185	160,785	109,185
<b>Total Revenue</b>	<b>1,142,661</b>	<b>1,404,157</b>	<b>1,290,047</b>	<b>1,409,355</b>	<b>1,409,355</b>	<b>1,582,785</b>
<b>Expenditure</b>						
Tax Increment	\$ 2,285,679	\$ 240,945	\$ 992,593	\$ 1,149,808	\$ 4,904,902	\$ 1,169,188
New Development	52,580	42,753	1,480	34,840	226,036	34,300
<b>Total Expenditure</b>	<b>2,338,259</b>	<b>283,699</b>	<b>994,073</b>	<b>1,184,648</b>	<b>5,130,938</b>	<b>1,203,488</b>
<b>Net Increase (Decrease)</b>	<b>(1,195,597)</b>	<b>1,120,458</b>	<b>295,974</b>	<b>224,707</b>	<b>(3,721,583)</b>	<b>379,297</b>

## Department Function

- The Redevelopment Agency of Provo City (Agency) is a separate governmental entity created by Provo City under Title 17 of the Utah Code which governs "community development and renewal agencies." The City Council is the governing board of the Redevelopment Agency and the Mayor also serves as the Agency's Chief Executive Officer. The Redevelopment Agency primarily deals with programs and projects to help revitalize targeted areas of the City of Provo including the Central Business District (Provo's downtown and surrounding neighborhoods) and other project areas as designated by the City Council. The Redevelopment Agency's primary asset in this revitalization effort is tax increment financing which allows the Agency to participate in a variety of ways in its redevelopment efforts. The Redevelopment Agency also administers federal grants on behalf of the City of Provo that relate to community development and housing.
- Two funds fall under the Agency as of FY 2020: the Tax Increment fund and the New Development fund. Those funds are managed by the Department of Development Services.



## Tax Increment

Tax Increment	Actual FY 2019	Actual FY 2020	Actual FY 2021	Original Budget FY 2022	Adjusted Budget FY 2022	Tentative Budget FY 2023
<b>Revenue</b>						
Taxes	\$ 1,074,526	\$ 1,143,316	\$ 984,574	\$ 1,127,570	\$ 1,127,570	\$ 1,321,000
Investment Income	143,993	140,358	97,740	104,185	155,785	104,185
Miscellaneous	(200,000)	-	(1,000)	57,600	6,000	51,600
Other Financing	-	-	500	-	-	-
Transfer In	-	-	-	-	-	-
<b>Total Revenue</b>	<b>1,018,519</b>	<b>1,283,674</b>	<b>1,081,814</b>	<b>1,289,355</b>	<b>1,289,355</b>	<b>1,476,785</b>
<b>Expenditure</b>						
Tax Increment	\$ 2,285,679	\$ 240,945	\$ 992,593	\$ 1,149,808	\$ 4,904,902	\$ 1,169,188
<b>Total Expenditure</b>	<b>2,285,679</b>	<b>240,945</b>	<b>992,593</b>	<b>1,149,808</b>	<b>4,904,902</b>	<b>1,169,188</b>
<b>Net Change in Fund Balance</b>	<b>(1,267,160)</b>	<b>1,042,728</b>	<b>89,221</b>	<b>139,547</b>	<b>(3,615,547)</b>	<b>307,597</b>
Beginning Fund Balance	7,113,896	5,846,736	6,889,464	4,241,035	6,978,685	4,241,035
Ending Fund Balance	5,846,736	6,889,464	6,978,685	4,380,582	3,363,138	4,548,632

## Department Function

- The Tax Increment Fund is for the property tax increment we receive from Utah County and pay for projects. Property tax increment is the increase in the property taxes generated in a project area over and above the property taxes that were collected prior to the new development. The Redevelopment Agency can receive a portion of the increase in property taxes if the taxing entities agree to participate.

New Development							
New Development	Actual FY 2019	Actual FY 2020	Actual FY 2021	Original Budget FY 2022	Adjusted Budget FY 2022	Tentative Budget FY 2023	
<b>Revenue</b>							
Charges for Services	\$ -	\$ -	\$ 101,692		\$ 115,000	\$ 101,000	
Lease Income	-	-	-	-	-	-	
Investment Income	22,365	18,791	5,350	5,000	5,000	5,000	
Miscellaneous	101,778	101,692	101,692	115,000	-	-	
<b>Total Revenue</b>	<b>124,142</b>	<b>120,483</b>	<b>107,042</b>	<b>120,000</b>	<b>120,000</b>	<b>106,000</b>	
<b>Expenditure</b>							
New Development	\$ 52,580	\$ 42,753	\$ 1,480	\$ 34,840	\$ 226,036	\$ 34,300	
<b>Total Expenditure</b>	<b>52,580</b>	<b>42,753</b>	<b>1,480</b>	<b>34,840</b>	<b>226,036</b>	<b>34,300</b>	
Net Change in Fund Balance	71,562	77,730	105,562	85,160	(106,036)	71,700	
Beginning Fund Balance	924,075	995,637	1,073,367	1,178,928	1,178,928	1,072,892	
Ending Fund Balance	995,637	1,073,367	1,178,928	1,264,088	1,072,892	1,144,592	

## Department Function

- The New Development Fund was used to hold funds the Redevelopment Agency received that weren't property tax increment. For example, when the Redevelopment Agency was leasing out the former Sears building to RC Willey, those lease payments went into the New Development Fund.

## Performance Measures

Priority	Goal	Performance Measure	Annual Totals			
			FY 2021	FY 2022		FY 2023
			Actual	Current	Target	Target
Business and Economic Vitality	Utilize Redevelopment Programs and Incentives to Encourage the Revitalization of Blighted Commercial and Industrial Areas. (7.4.1.2)	Finalizing the Mountain Vista Industrial Park And Working to Redevelop Those Centers that are in Redevelopment Project Areas		Ongoing		
Business and Economic Vitality	Promote Efficient Utilization of Building Space by Encouraging a Mix of Uses In the Central Business District (Cbd), Including Retail, Office, Service, and High Density Residential Occupancies. (6.4.6.2)	Working with Developers to Increase Housing and Office Uses in Downtown		Ongoing		
Business and Economic Vitality	Promote Efficient Utilization of Building Space by Encouraging a Mix of Uses in the Central Business District (Cbd), Including Retail, Office, Service, and High Density Residential Occupancies. (6.4.6.2)	Working with Selected Developer to Redevelop the Block that City Hall Currently Occupies Once the New City Hall Complex is Completed		Ongoing		
Healthy, Inviting Environment	Define, Identify, and Beautify the Major Entrances to the Community. (2.4.3.9)	Working with the Owners of Provo Towne Centre Mall to Redevelop the Center		Ongoing		
Healthy, Inviting Environment	Define, Identify, and Beautify the Major Entrances to the Community. (2.4.3.9)	Looking at the Feasibility of Creating a New Project that Would Extend from the Freeway to 500 West		Ongoing		

## Glossary

**Account** A separate financial reporting unit. All budgetary transactions are recorded in accounts.

**Accrual Basis of Accounting** A method of accounting where revenues are recorded when service is given and expenses are recognized when the benefit is received.

**Accounting Period** A period of time (e.g. one month, one year) where the city determines its financial position and results of operations.

**Actuarial** A person or methodology that makes determinations of required contributions to achieve future funding levels that addresses risk and time.

**Ad Valorem Tax** A tax levied on the assessed value of real estate and personal property. This tax is also known as property tax.

**Adjusted Budget** The adjusted budget as formally adjusted by the Municipal Council.

**Adopted Budget** The Adopted budget as initially formally approved by the Municipal Council.

**Amortization** The reduction of debt through regular payments of principal and interest sufficient to retire the debt instrument at a predetermined date known as maturity.

**Annual debt service expenditures** Annual debt service for measuring debt capacity for the City shall include debt service on outstanding principal for: general obligation bonds of the City, all lease appropriation debt to the extent that it is support by tax revenue, this excludes revenue bonds, and bonds issued for RDA and EDA.

**Annual revenue** Annual revenue for measuring debt capacity shall include the revenues of the General Fund and special revenue funds for the fiscal year in which the debt service expenditures occur.

**Appropriation** A specific amount of money authorized by the Municipal Council for the purchase of goods or services.

**Arbitrage** The gain which may be obtained by borrowing funds at a lower (often tax-exempt) rate and investing the proceeds at higher (often taxable) rates.

**Assessed Valuation** The appraised worth of property as set by a taxing authority through assessments for purposes of ad valorem taxation. The method of establishing assessed valuation varies from state to state, with the method generally specified by state law. For example, in certain jurisdictions the assessed evaluation is equal to the full or market value of the property. In other jurisdictions, the assessed valuation is equal to a percentage of the full market value.

**Balanced Budget** A budget in which planned funds or revenues available are equal to fund planned expenditures.

**Basis Point** Equal to 1/100 of one percent. If interest rates rise from 7.50 percent to 7.75 percent, the difference is referred to as an increase of 25 basis points.

**Benchmarking** Determining the quality of products, services, and practices by measuring critical factors (e.g., how fast, how reliable a product or service is) and comparing the results to those of highly regarded competitors.

**Benefits** Payments to which participants may be entitled under a pension plan, including pension benefits, death benefits, and benefits due on termination of employment.

**Bond Covenants** A legally enforceable promise made to the bondholders from the issuer, generally in relation to the source of repayment funding.

**Bond Rating** The City of Provo uses three of the Nation's primary bond rating services: Moody's Investors Service, Fitch Ratings, and Standard & Poor's. These rating services perform credit analyses to determine the probability of an issuer of debt defaulting partially or fully.

**Bonds** A security that represents an obligation to pay a specified amount of money on a specific date in the future, typically with periodic principal and interest payments.

**Budget Calendar** A schedule of key dates which the City follows in the preparation, adoption and administration of the budget.

**Budget Highlights** Included in the opening section of the budget, provides a summary of most important challenges of the budget year, changes from previous years, and recommendations regarding the financial policy for the upcoming period.

**Capital Equipment** Physical plant and equipment with an expected life of five years or more.

**Capital Expenditures** The approved budget for improvements to or acquisition of infrastructure, park development, building, construction or expansion, utility systems, streets or other physical structure with an estimated cost of \$5,000 or more.

**Capital Improvement Plan (CIP)** A plan for capital expenditures to be incurred each year over a five-year period. Essentially, the plan allows for a systematic evaluation of all potential projects, and specifies funding sources for all approved projects.

**Capital Lease** An agreement conveying the right to use property, plant or equipment usually for a stated period of time where the lessee assumes all the risks and rewards of ownership.

**Capitalized Interest** When interest cost is added to the cost of an asset and expensed over the useful life of the asset.

**Chargeback** Term used to describe the method to reimburse the costs incurred by the internal service funds or general fund to all departments throughout the City.

**Community Development Block Grant (CDBG)** One of the longest-running programs of the U.S. Department of Housing and Urban Development that funds local community development activities such as affordable housing, anti-poverty programs, and infrastructure development.

**Consumer Price Index** An index of the variation in prices paid by typical consumers for retail goods and other items.

**Comprehensive Annual Financial Report (CAFR)** This official annual report presents the status of the City's finances in a standardized format. The CAFR is organized by fund and contains two basic types of information: a balance sheet that compares assets with liabilities and fund balance; and an operating statement that compares revenues and expenditures.

**Community & Neighborhood Services (CNS)** A department in Provo City that oversees long-term development projects and planning.

**Contingency** An appropriation of funds available to cover unforeseen events that occur during the fiscal year. These funds, if not used, lapse at year end. This is not the same as fund balance.

**Debt Service** The amount necessary to pay principal and interest requirements on outstanding obligations for a given year or series of years.

**Debt Service Fund** The amount necessary to pay principal and interest requirements on outstanding obligations for a given year or series of years.

**Defeasance** A provision that voids a bond when the borrower puts cash in escrow via a refunding bond issuance sufficient to service the borrower's debt. When a bond issue is deceased the borrower sets aside cash to pay off the bonds, therefore the outstanding debt and cash offset each other on the balance sheet and are removed from the financial statements.

**Deficit** The excess of liabilities over assets, or expenditures over revenues, in a fund over an accounting period.

**Depreciation** The decrease in value of physical assets due to use and the passage of time.

**Designated** Funds that have been identified for a specific

purpose. This differs from reserved funds, in that there is no legal requirements for funds that have been designated.

**Distinguished Budget Presentation Program** A voluntary program administered by the Government Finance Officers Association to encourage governments to publish efficiently organized and easily readable budget documents and to provide peer recognition and technical assistance to the fiscal officers preparing them.

**Encumbrances** Obligations incurred in the form of orders, contracts and similar items that will become payable when goods are delivered or services rendered.

**Enterprise Fund** A self supporting fund designed to account for activities supported by user charges.

**Enterprise Resource Planning (ERP)** A debt service fund in the City that pays for obligations related to the Provo 360 software system that has been implemented over the past several years.

**Escrow** Money or property held in the custody of a third part that is returned only after the fulfillment of specific conditions.

**Expenditure** The disbursement of appropriated funds to purchase goods and/or service.

**Fiduciary Funds** Funds used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs. The fiduciary fund category includes pension trust funds, investment trust funds, private-purpose trust fund, and agency funds.

**Fines and Forfeitures** Consists of a variety of fees, fines and forfeitures collected by the State Court System.

**Fiscal Year (FY)** Any period of 12 consecutive months designated as the budget year. The City's budget year is July 1<sup>st</sup> and end June 30<sup>th</sup>.

**Fixed Assets** Items owned by the City that cost a considerable amount and has a useful life exceeding two years – e.g., computers, furniture, equipment and vehicles.

**Fleet** The vehicles owned and operated by the City.

**Forfeiture** The automatic loss of property, including cash, as a penalty for breaking the law, or as compensation for losses resulting from illegal activities. Once property has been forfeited, the City may claim it, resulting in confiscation of the property.

**Franchise Fee** Charges to utilities for exclusive/non-exclusive rights to operate within municipal boundaries.

**Full-Time Equivalent Position** A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year.

**Fund** A set of interrelated accounts to record revenues and expenditures associated with a specific purpose.

**Fund Balance** The difference between assets and liabilities reporting in a governmental fund at the end of the fiscal year.

**General Fund** A governmental fund established to account for resources and uses of general operating functions of City departments. Resources are, in the majority, provided by taxes.

**General Obligation (GO) Bond** Bonds for the payment of which the full faith and credit of the issuing government are pledged.

**General Obligation (GO) Debt** Debt that is secured by a pledge of the ad valorem taxing power of the issuer. Also known as a full faith and credit obligation.

**General Services** Referring to activities, revenues and expenditures that are not assigned to a department.

**Governmental Funds** Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital project funds, and permanent funds.

**Grant** A contribution by one governmental unit to another unit. The contribution is usually made to aid in the support of a specified function.

**Inflation** A rise in price levels caused by an increase in available funds beyond the proportion of available goods.

**Infrastructure** Public domain fixed assets including roads, bridges, curbs, gutters, sidewalks, drainage systems, lighting systems and other items that have value only to the City.

**Interest Income** Revenue associated with the City cash management activities of investing fund balances.

**Intergovernmental Revenue** Revenue received from or through the Federal, State, or County government.

**Interlocal Agreement** A contractual agreement between two or more governmental entities.

**Lease** The difference between assets and liabilities reporting in a governmental fund at the end of the fiscal year.

**Mission Statement** The statement that identifies the particular purpose and function of a department.

**Modified Accrual Basis** The basis of accounting under which revenues are recognized when measurable and available to pay liabilities and expenditures are recognized when the liability is incurred except for interest on long-term debt which is recognized when due, and the noncurrent portion of accrued vacation and sick leave which is record-

ed in general long-term debt. The General Fund, Debt Service Funds, Special Revenue Funds, and some Capital Improvement Funds are prepared on the modified accrual basis of accounting except that encumbrances are treated like expenditures.

**Municipal Code** A collection of laws, rules and regulations that apply to the City and its Citizens.

**Objective** Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.

**Operating Budget** A budget for general revenues and expenditures such as salaries, utilities, and supplies.

**Operating Lease** A lease that is paid out of current operating income rather than capitalized.

**Ordinance** A formal legislative enactment by the City that carries the full force and effect of the law within corporate boundaries of the City unless in conflict with any higher form of law, such as state or federal.

**Outcomes** Quality performance measures of effectiveness and of achieving goals. (e.g., customer satisfaction, awareness level, etc.)

**Outputs** Process performance measures of efficiency and productivity.

**Pay-as-You-Go Financing** A method of paying for capital projects that relies on current tax and grant revenues rather than on debt.

**Per Capita** A measurement of the proportion of some statistic to an individual resident determined by dividing the statistic by the current population.

**Performance Budget** A budget wherein expenditures are based primarily upon measurable performance of activities and work programs.

**Permit Revenue** Fees imposed on construction-related activities and for the acquisition of other nonbusiness permits.

**Popular Annual Financial Report (PAFR)** is a brief summary of the City's Comprehensive Financial Report (CAFR). The report is intended to increase knowledge through the community of Provo's financial condition. The financial information within the report is taken in large part from the City's independently audited set of financial statements. Unlike the CAFR, the PAFR is not prepared in accordance with generally accepted accounting principles.

**Present Value** The discounted value of a future amount of cash, assuming a given rate of interest, to take into account the time value of money. To put it another way, a dollar is worth a dollar today, but is worth less than today's dollar tomorrow.

**Privatization** An act of outsourcing a program or process to a non-governmental entity.

**Program** Group activities, operations or organizational units directed to attaining specific objectives and achievements and budgeted as a sub-unit of a department.

**Property Tax** A tax levied on the assessed value of real and personal property. This tax is also known as ad valorem tax.

**Proprietary Fund** Enterprise and internal service funds that are similar to corporate funds, in that they are related to assets, liabilities, equities, revenues, expenses and transfers determined by business or quasi-business activities.

**Quality** Excellence, as defined by the customer.

**Quarterly Report** A document that collects quarterly financial information in the major City funds.

**Redevelopment Agency (RDA)** A separate governmental entity created by Provo City under Title 17 of the Utah Code which governs "community development and renewal agencies." The City Council is the governing board of the Redevelopment Agency and the Mayor also serves as the Agency's Chief Executive Officer. The Redevelopment Agency primarily deals with programs and projects to help revitalize targeted areas of the City of Provo

**Refunding** Retiring an outstanding bond issue at maturity by using money from the sale of a new bond offering. In other words, issuing more bonds to pay off the old bonds that just matured. In an Advance Refunding a new bond issuance is used to pay off another outstanding bond. The new bond will often be issued at a lower rate than the older outstanding bond. Typically, the proceeds from the new bond are invested and when the older bonds become callable they are paid off with the invested proceeds.

**Reserves** A portion of the fund balance or retained earnings are legally segregated for specific purposes.

**Residual Equity Transfers** Nonrecurring or nonroutine transfers of equity between funds.

**Resolution** A legislative act by the City with less legal formality than an ordinance.

**Retained Earnings** An account in the equity section of the balance sheet reflecting the accumulated earnings of the Proprietary Funds.

**Revenue** Monies received from all sources (with exception

of fund balances) which will be used to fund expenditures in a fiscal year.

**Revenue Bonds** Bonds whose principal and interest are payable exclusively from a designated revenue source or enterprise fund.

**Sales Tax** Tax imposed on the taxable sales of all final goods.

**Special Assessment** A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

**Special Revenue Fund** A fund used to account for revenues legally restricted to expenditures for a particular purpose.

**Tax supported bonds** Bonds for which the funding used to make annual debt service expenditures is derived from tax revenue of the City's General and Special Revenue Funds.

**Taxable Value** The assessed value less homestead and other exemptions, if applicable.

**Total bonded debt** For purposes of measuring debt capacity, total bonded debt shall include total outstanding principal for: general obligation bonds of the City, bonds issued for the RDA and EDA projects, all lease appropriation debt to the extent that it is support by tax revenues, this excludes revenue bonds.

**Trust and Agency Funds** These funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organization, other governments and/or other funds.

**Truth in Taxation** In order to understand property tax in Utah it is necessary to understand a section of Utah Law known as "Truth in Taxation." The County is responsible for administering property taxes and each June it submits to the cities a certified tax rate that would generate the same amount of revenues as the previous year plus any new growth. The certified tax rate does not provide for additional tax revenue due to increased valuation of existing property. If the City chooses to adopt a tax rate higher than the certified rate, state law has very specific requirements for newspaper advertisement and public hearing from which the name "Truth in Taxation" is derived.

**Unappropriated** Not obligated for specific purposes.

**Unassigned Fund Balance** Used as a measure of the amount of resources a jurisdiction has available for spending, including its ability to meet special needs and withstand financial emergencies. In these policies, unassigned fund balance means it is neither earmarked nor reserved for other uses. It is available for discretionary spending.



**Undesignated** Without a specific purpose.

**Unencumbered** The portion of an allotment not yet expended or encumbered.

**Useful life** The period of time that a fixed asset is able to be used. This can refer to a budgeted period of time for an equipment class or the actual amount of time for a particular item.

**User Fees** Charges for expenses incurred when services are provided to an individual or groups and not the community at large. The key to effective utilization of user fees is being able to identify specific beneficiaries of services and then determine the full cost of service they are consuming.

**Variable Rate Bond or Note** A bond or note on which the interest rate is reset periodically. The interest rate is reset either by means of an auction or through an index.

**Vision 2030** A steering committee completed a long-range strategic plan for the City.

**Working Capital** A financial metric which represents operating liquidity available to a business. It is calculated as current assets minus current liabilities.

# Consolidated Fee Schedule Changes Summary

Rate and Fee Changes Adopted to take effect July 1, 2022, unless otherwise noted. To see the most up-to-date Consolidated Fee Schedule, visit <https://provo.municipal.codes/Code/CFS>.

## ADMINISTRATIVE FEE CHANGES

The follow fees were added to the Consolidated Fee Schedule:

- Passport Application: \$35.00
- Passport Photo: \$15.00
- Fingerprinting: \$10.00

## DEVELOPMENT SERVICES

### Inspection Fees

- Development Services added a new "Building Inspection Board of Appeals" fee for \$600.00.

## JUSTICE COURT FEE CHANGES

- This section has been updated to reflect the fee schedule set by State law.

## PARKS AND RECREATION FEE CHANGES

### Cemetery

- Upright/ Burial Rights will increase from \$1,400 to \$1,800, and Flat Burial Rights will increase from \$1,200 to \$1,300. The increase in price will help cover the significantly higher perpetual maintenance costs associated with string trimming and mowing around upright headstones. We are projecting a slight increase in revenue, which will be put towards the general fund and cemetery bond.
- Rustic Monolith will increase from \$600 to \$750, and Niche Bolder will increase from \$1,200 to \$1,400. The increase in price is due to the supply chain of the bronze plaques that come with interment option.
- Opening/Closing Fees: The Adult fee will increase from \$650 to \$700. The Infant fee will increase from \$250 to \$350. The Cremation Burial fee will increase from \$250 to \$350. increases in price will help cover the staff wages associated with the administration and labor of Opening/Closing. We are projecting a slight increase in revenue, which will be put towards the general fund and cemetery bond.
- Saturday Burial Fee will increase from \$400 to \$450. The increase in price will help cover the associated costs of doing business on a Saturday: employees, equipment, fuel, etc. We are projecting a slight increase in revenue, which will be put towards the general fund and cemetery bond.
- Overtime Labor Fees: The Per Half Hour (Monday-Friday) overtime fee will increase from \$100 to \$200. The Saturdays and Holidays overtime fee will increase from \$400 to \$450. These increases will encourages funeral services to be completed on time so that we can close the burial before the end of our business day. Doing so will help ensure that cemetery staff aren't accruing comp-time due to the belatedness of funeral services.

### Covey Center

- Main Hall Rentals will increase by \$200. The Covey Center is raising rental fees to bring rates more in line with other offerings in the community, account for increased utility costs, and provide critical funds to replace and repair aging equipment not currently accounted for in the budget including lighting fixtures, microphones, cabling, drapery, the fly rail system, electronic components, chairs, tables, and more. The revenue impact is expected to be \$32,000. This will be applied to the aforementioned areas between the maintenance, supplies, equipment, and capital expense budget lines.
- Covey Center Staff Member Rate will increase from \$17 per hour to \$22 per hour This will accommodate increases in staffing costs. No extra revenue expected.

- Custodial Daily Rate will increase from \$75 per day to \$100 per day. This accommodates an increase in staff costs as well as custodial supplies. No extra revenue expected.
- Stage Fee and Supplies fee is changing to \$50 per scheduled day. This accommodates an increase in cost of supplies. Applies costs more evenly to clients based on use. No excess revenue expected.
- Added Wireless Microphone Fee of \$200 per day or \$600 per week. The fee is being added specifically to cover the cost of microphone equipment repairs and replacement. No excess revenue expected.
- Added batteries fee of \$1.00 per battery charge. This will cover the actual cost of batteries. No excess revenue expected.
- Orchestra Pit fee reduced from \$700 to \$500. The fee structure has been changed to appropriately cover replacement tape, paint, and MDF. The fee removes cost of labor from the fee so that it can be charged separately and more precisely.
- Fire Watch fee will increase from \$17 per hour to \$22 per hour. This will cover the increase in staff costs. No excess revenue anticipated.
- Board Room & Combined Studios fee will increase and revenue will be applied to increased utility costs. No excess revenue anticipated.
- Comp Tickets: Fee raised from \$0.65 to \$1.00 to match the existing facility fee to be applied toward the part time budget. No excess revenue expected.

### **Golf**

- Golf slightly increased fees for 9-hole games, 18-hole games, carts, and punch cards fees to cover labor and fertilizer costs that have increased due to inflation.
- Golf restructured fees for the Par 3 Course (now called "The Pasture") and the T6 Course (now called "The Horseshoe.")
- Youth on Course members fees and Corporate Pass fees were eliminated.

### **Park Pavilion Reservations**

- All park pavilion reservation fees will increase to cover increase in staff costs and supplies. No extra revenue expected.

### **Parks, Parkways, Trails and Other Park Properties**

- Event fees will increase to cover increase in staff costs and supplies. No extra revenue expected.

### **Recreation Center**

- Admission Rates : Admission rates will be raised by \$1 to help cover the cost of increased staff wages.
- Facility Rental Rates: Facility rates are being increased to be in line with other like facilities. Increased revenues will be used to cover supplies and staffing needs.
- Corporate Memberships fees were reorganized to be more streamlined
- Swim Team: Team rates have been adjusted to be consistent with surrounding programs. Revenue cost will be used to cover increased staff wages.

### **Adult Sports**

- Basketball, Flag Football, Soccer, Softball, and Volleyball fees are increasing to help with demand control, market studies, increased staff wages, and program offering changes.
- Removed Ultimate Frisbee – not currently offered
- Added Tennis League/Lessons – new offering

### **Youth Sports**

- Baseball/Softball, Basketball, Soccer, Tennis, Track, Cross Country, and Volleyball fees are increasing due to supply chain issues and costs rising for equipment, program awards, participant uniforms and staff wages.
- Removed Ultimate Frisbee – not currently offered

## Sports Field Rental Fees

- All rental fees for sports fields will increase to help with demand control, market studies, increased staff wages and to allow for field maintenance and upkeep.

## Peaks Ice Arena

- Ice Rental: The cost of Utilities, Gas to run the Zamboni, Water and Wages have all increased. Adding \$5 to the rental cost of ice per hour will help with the inflation of other utilities and personnel needed to maintain the ice.
- Turf changes: Removed small turf, that area is now Fieldhouse Fitness. Half Turf rentals are new options for a smaller space, to replace the small turf option.
- Birthday Parties: No longer offering
- Skate Rental : Cost for purchasing and replacing rental skates has increased. A \$1 increase in skate rental will help offset the additional cost.
- Admission: Admission prices have not changed since 2016. Staffing and operating costs have increased and we have tried to keep fees as low as possible for as long as possible but with added inflation it is time to increase admissions by \$1.
- Season Pass: This has been offered in the past, but it wasn't on the fee schedule, so this has been corrected.
- Learn to Skate : Fee increase reflects the increase in the operational cost of running the program.
- Youth Hockey: This program has been redesigned. The fee changes reflect the modification, as well as adjustments for operations and ice costs.
- Adult Hockey: Modified program to include consistent sessions, standardized the price throughout the year

## ENERGY FEE CHANGES

- After consulting with the Legal Department, Energy deleted its fees from the beginning of the Energy section, through "Customer Service Fees," opting to direct readers to its website for up-to-date rate schedules: <http://provopower.org/customer-service/>
- Energy changed the following Single-Phase Meter and Three-Phase Meter fees, and deleted the last two Three-Phase Meter fees:

Single-Phase Meters		
Amperage	1 Meter Service	Multi-Metering 120/240 V cost
0 – 200	<del>\$700</del> \$875	+ \$455 \$255/additional meter
210 – 400	<del>\$650</del> \$1,100	+ \$455 \$255/additional meter
401 – 1000	<del>\$1,700</del> \$1,950	+ \$455 \$255/additional meter
Three-Phase Meters		
Amperage	1 Meter Service	Multi-Metering 120/208 V cost
0 – 200	<del>\$1,200</del> \$275	+ \$255 \$20/additional meter
201 – 400	<del>\$1,400</del> \$225	+ \$255 \$20/additional meter
401 – 800	<del>\$2,325</del> \$475	+ \$255 \$20/additional meter
<del>801 – 1600</del>	<del>\$3,300</del> \$2,950	+ \$255 \$20/additional meter

- All fees that had previously been below the Three-Phase Meters fees on the Consolidated Fee Schedule were deleted and can be found on Energy's website.

**PUBLIC WORKS FEE CHANGES**

**Airport**

The Airport updated most of its fees and added several new fees. Here is a summary of the changes:

<b>Airport Fees</b>	<b>FY22</b>	<b>FY23</b>	<b>Description</b>
Electric Vehicle Charging Rate		\$0.11	per kWh
Airport Parking Fee	\$8.00	\$10.00	per vehicle per day
Landing Fee	\$0.65	\$0.97	per 1,000 lbs. landed weight for all aircraft over 12,500 lbs.
Terminal Fee		\$1.83	per enplaned passenger
Office Space Lease		\$20.00	per square foot per year
		\$0.05	for air carriers
Fuel Flowage Fee	\$0.08	\$0.08	for non air carriers
Ground Lease Fee	\$0.45	\$0.55	per square foot per year
<b>Hangar Rental</b>			
Hangars 1A to 27A	\$250.00	\$310.00	per month
City-owned Box Hangars	\$275.00	\$340.00	per month
All other City-owned T-hangars	\$325.00	\$405.00	per month
Shade Hangar	\$150.00	\$185.00	per month
<b>Tie Downs</b>			
Monthly Fee	\$35.00	\$43.00	
Annual Fee	\$350.00	\$430.00	
<b>Other</b>			
Remain Over Night Fee		\$50.00	per plane per night
Rental Car Concessions Fee	\$50.00	\$20.00	per stall plus 10% of gross revenue
Retail Concession Fee		5%	of gross revenue

**Culinary Water**

The monthly base charges for each pipe size and seasonal commodity charges will increase as follows, beginning September 1, 2022:

<b>Pipe Size</b>	<b>FY22</b>	<b>FY23</b>	<b>Description</b>
3/4"	\$18.59	\$19.52	per month
1"	\$23.46	\$24.63	per month
1 1/2"	\$50.43	\$52.95	per month
2"	\$75.44	\$79.21	per month
3"	\$146.27	\$153.58	per month
4"	\$243.73	\$255.92	per month
6"	\$289.43	\$303.90	per month
8"	\$436.34	\$458.16	per month
10"	\$580.39	\$609.41	per month
12"	\$942.39	\$989.51	per month

<b>Commodity Charge</b>	<b>Tier</b>	<b>FY22</b>	<b>FY23</b>	<b>Description</b>
Residential-Winter (November to April)	Tier 1 <100K gallons	\$1.06	\$1.11	per 1,000 gallons
	Tier 2 >100K gallons	\$1.16	\$1.22	per 1,000 gallons
Residential-Summer (May to October)	Tier 1 <100K gallons	\$1.75	\$1.84	per 1,000 gallons
	Tier 2 >100K gallons	\$1.94	\$2.04	per 1,000 gallons
Commercial-Winter (November to April)	Tier 1 <500K gallons	\$1.06	\$1.11	per 1,000 gallons
	Tier 2 >500K gallons	\$1.16	\$1.22	per 1,000 gallons
Commercial-Summer (May to October)	Tier 1 <500K gallons	\$1.75	\$1.84	per 1,000 gallons
	Tier 2 >500K gallons	\$1.94	\$2.04	per 1,000 gallons

**Wastewater**

- Equipment rates for jetter trucks and closed circuit tv trucks will increase from \$225/hour to \$250/hour.
- Starting September 1, 2022, the nonconnection to available sewer fee (within 300 ft. of City sewer) will increase from \$18.88/month to \$20.58/month.
- Also beginning September 1, 2022, the monthly base rates for residential and non-residential will increase as follows:

<b>Wastewater Rates</b>	<b>FY22</b>	<b>FY23</b>	<b>Description</b>
<b>Residential</b>			
Single Family Home Base Rate	\$18.88	\$20.58	per month
Multi-Unit per Unit Base Rate	\$17.00	\$18.53	per month
Commodity Charge (Single & Multiple Units)	\$5.17	\$5.64	per 1,000 gallons
<b>Non-Residential (pipe sizes)</b>			
3/4"	\$18.88	\$20.58	per month
1"	\$47.20	\$51.45	per month
1 1/2"	\$94.41	\$102.91	per month
2"	\$151.04	\$164.63	per month
3"	\$283.21	\$308.70	per month
4"	\$472.01	\$514.49	per month
6"	\$944.01	\$1,028.97	per month
8"	\$1,510.41	\$1,646.35	per month
Commodity Charge	\$5.17	\$5.64	per 1,000 gallons

**Engineering**

- The City offers reimbursements for street improvements. In FY2023, reimbursements for curb and gutter improvements will increase from \$15 per ln. ft. to \$30 per ln. ft. Similarly, reimbursements for sidewalk improvements will increase from \$24 per ln. ft. to \$42 per ln. ft.

**Exhibit C**

The table in Provo City Code Section 4.04.050 shall be replaced in its entirety by the following table, which is effective July 1, 2022.

2022-23 PAY RANGE TABLE (BIWEEKLY) - EFFECTIVE FIRST PAY PERIOD OF FISCAL YEAR														
Grade	Steps													
	A (1)	B (2)	C (3)	D (4)	E (5)	F (6)	G (7)	H (8)	I (9)	J (10)	K (11)	L (12)	M (13)	N (14)
15	1,074.38	1,101.24	1,128.77	1,156.99	1,185.91	1,215.56	1,245.95	1,277.10	1,309.03	1,341.76	1,375.30	1,409.68	1,444.92	1,481.04
16	1,128.10	1,156.30	1,185.21	1,214.84	1,245.21	1,276.34	1,308.25	1,340.96	1,374.48	1,408.84	1,444.06	1,480.16	1,517.16	1,555.09
17	1,184.51	1,214.12	1,244.47	1,275.58	1,307.47	1,340.16	1,373.66	1,408.00	1,443.20	1,479.28	1,516.26	1,554.17	1,593.02	1,632.85
18	1,243.74	1,274.83	1,306.70	1,339.37	1,372.85	1,407.17	1,442.35	1,478.41	1,515.37	1,553.25	1,592.08	1,631.88	1,672.68	1,714.50
19	1,305.93	1,338.58	1,372.04	1,406.34	1,441.50	1,477.54	1,514.48	1,552.34	1,591.15	1,630.93	1,671.70	1,713.49	1,756.33	1,800.24
20	1,371.23	1,405.51	1,440.65	1,476.67	1,513.59	1,551.43	1,590.22	1,629.98	1,670.73	1,712.50	1,755.31	1,799.19	1,844.17	1,890.27
21	1,439.79	1,475.78	1,512.67	1,550.49	1,589.25	1,628.98	1,669.70	1,711.44	1,754.23	1,798.09	1,843.04	1,889.12	1,936.35	1,984.76
22	1,511.78	1,549.57	1,588.31	1,628.02	1,668.72	1,710.44	1,753.20	1,797.03	1,841.96	1,888.01	1,935.21	1,983.59	2,033.18	2,084.01
23	1,587.37	1,627.05	1,667.73	1,709.42	1,752.16	1,795.96	1,840.86	1,886.88	1,934.05	1,982.40	2,031.96	2,082.76	2,134.83	2,188.20
24	1,666.74	1,708.41	1,751.12	1,794.90	1,839.77	1,885.76	1,932.90	1,981.22	2,030.75	2,081.52	2,133.56	2,186.90	2,241.57	2,297.61
25	1,750.08	1,793.83	1,838.68	1,884.65	1,931.77	1,980.06	2,029.56	2,080.30	2,132.31	2,185.62	2,240.26	2,296.27	2,353.68	2,412.52
26	1,837.58	1,883.52	1,930.61	1,978.88	2,028.35	2,079.06	2,131.04	2,184.32	2,238.93	2,294.90	2,352.27	2,411.08	2,471.36	2,533.14
27	1,929.46	1,977.70	2,027.14	2,077.82	2,129.77	2,183.01	2,237.59	2,293.53	2,350.87	2,409.64	2,469.88	2,531.63	2,594.92	2,659.79
28	2,025.93	2,076.58	2,128.49	2,181.70	2,236.24	2,292.15	2,349.45	2,408.19	2,468.39	2,530.10	2,593.35	2,658.18	2,724.63	2,792.75
29	2,127.23	2,180.41	2,234.92	2,290.79	2,348.06	2,406.76	2,466.93	2,528.60	2,591.82	2,656.62	2,723.04	2,791.12	2,860.90	2,932.42
30	2,233.59	2,289.43	2,346.67	2,405.34	2,465.47	2,527.11	2,590.29	2,655.05	2,721.43	2,789.47	2,859.21	2,930.69	3,003.96	3,079.06
31	2,345.27	2,403.90	2,464.00	2,525.60	2,588.74	2,653.46	2,719.80	2,787.80	2,857.50	2,928.94	3,002.16	3,077.21	3,154.14	3,232.99
32	2,462.53	2,524.09	2,587.19	2,651.87	2,718.17	2,786.12	2,855.77	2,927.16	3,000.34	3,075.35	3,152.23	3,231.04	3,311.82	3,394.62
33	2,585.66	2,650.30	2,716.56	2,784.47	2,854.08	2,925.43	2,998.57	3,073.53	3,150.37	3,229.13	3,309.86	3,392.61	3,477.43	3,564.37
34	2,714.94	2,782.81	2,852.38	2,923.69	2,996.78	3,071.70	3,148.49	3,227.20	3,307.88	3,390.58	3,475.34	3,562.22	3,651.28	3,742.56
35	2,850.69	2,921.96	2,995.01	3,069.89	3,146.64	3,225.31	3,305.94	3,388.59	3,473.30	3,560.13	3,649.13	3,740.36	3,833.87	3,929.72
36	2,993.22	3,068.05	3,144.75	3,223.37	3,303.95	3,386.55	3,471.21	3,557.99	3,646.94	3,738.11	3,831.56	3,927.35	4,025.53	4,126.17
37	3,142.88	3,221.45	3,301.99	3,384.54	3,469.15	3,555.88	3,644.78	3,735.90	3,829.30	3,925.03	4,023.16	4,123.74	4,226.83	4,332.50
38	3,300.02	3,382.52	3,467.08	3,553.76	3,642.60	3,733.67	3,827.01	3,922.69	4,020.76	4,121.28	4,224.31	4,329.92	4,438.17	4,549.12
39	3,465.02	3,551.65	3,640.44	3,731.45	3,824.74	3,920.36	4,018.37	4,118.83	4,221.80	4,327.35	4,435.53	4,546.42	4,660.08	4,776.58
40	3,638.27	3,729.23	3,822.46	3,918.02	4,015.97	4,116.37	4,219.28	4,324.76	4,432.88	4,543.70	4,657.29	4,773.72	4,893.06	5,015.39
41	3,820.18	3,915.68	4,013.57	4,113.91	4,216.76	4,322.18	4,430.23	4,540.99	4,654.51	4,770.87	4,890.14	5,012.39	5,137.70	5,266.14
42	4,011.19	4,111.47	4,214.26	4,319.62	4,427.61	4,538.30	4,651.76	4,768.05	4,887.25	5,009.43	5,134.67	5,263.04	5,394.62	5,529.49
43	4,211.75	4,317.04	4,424.97	4,535.59	4,648.98	4,765.20	4,884.33	5,006.44	5,131.60	5,259.89	5,391.39	5,526.17	5,664.32	5,805.93
44	4,422.34	4,532.90	4,646.22	4,762.38	4,881.44	5,003.48	5,128.57	5,256.78	5,388.20	5,522.91	5,660.98	5,802.50	5,947.56	6,096.25
M1	3,722.02													5,458.96
M2	3,908.12													5,731.92
M3	4,103.53													6,018.50
M4	4,308.70													6,319.44
M5	4,524.14													6,635.40
M6	4,750.34													6,967.18
M7	4,987.87													7,315.53
M8	5,237.25													7,681.31
M9	5,499.12													8,065.38
M10	5,774.08													8,468.65

## **Provo City Consolidated Fee Schedule**

**Administrative**

**Airport**

**Business Licensing**

**Cemetery**

**City Hall Rentals**

**Development Fees**

**Engineering**

**Fire Department**

**Fire Inspection Fees**

**Inspection Fees**

**Impact Fees**

**Justice Court**

**Library at Academy Square**

**Parks and Recreation**

**Covey Center for the Arts**

**Golf Course**

**Park Pavilion Reservations**

**Parks, Parkways, Trails, and Other Park Properties**

**Provo City Recreation Center**

**Provo Shooting Sports Park**

**Sports, Adult**

**Sports, Youth**

**Sports Fields Rental Fees**

**Peaks Ice Arena**

**Permit Areas**

**Police Department**

**Utilities**

**Utility Transportation Fund Fee**

**Culinary Water**

**Energy**

**Sanitation**

**Storm Water**



**Wastewater****ADMINISTRATIVE**

Blueprints	
8 1/2" x 11"	\$0.75
12" x 18"	\$2.00
15" x 30"	\$3.00
30" x 30"	\$5.00
400 Scale Aerial	\$5.00
Notary Service	\$2.00
Records and GRAMA Requests	
Employee time to respond to a records request	The full fee allowed by statute
Computer media	\$20.00
Bicycle License	No charge
Dispatch recordings	\$20.00
Fire report	\$15.00
Photocopy, standard	\$0.10 per page
Photocopy, special	Cost
Photos (per CD of photos)	\$20.00
Photos (per printed photo)	\$5.00
Police Clearances	\$10.00
Insurance Letters	\$10.00
Subpoenas	Costs as per statute

Traffic accident reports	\$10.00
Videos (cost per video)	\$25.00 minimum due at time of request (credited against final fee)
Fire and Police records	\$15.00 minimum due at time of request (credited against final fee)
Returned Check Fee	\$20.00
Passport Application	\$35.00
Passport Photo	\$15.00
Fingerprinting	\$10.00
Late Fee on Utility Bills	1.5%
Late Fee on Miscellaneous Accounts Receivable (Customer Service)	1.5%

**AIRPORT**

Ground Lease	<del>\$0.55</del> <sup>\$0.45</sup> per square foot per year
Hangar Rental	
Hangars 1A to 27A	<del>\$310.00</del> <sup>\$250.00</sup> per month
City-owned Box Hangars	<del>\$340.00</del> <sup>\$275.00</sup> per month
All other City-owned T-hangars	<del>\$405.00</del> <sup>\$325.00</sup> per month

Shade Hangar	<del>\$185.00</del> <del>\$150.00</del> per month
Tie Downs	
Monthly Fee	<del>\$43.00</del> <del>\$35.00</del>
Annual Fee	\$350.00
Fuel Flowage Fee	\$0.08 per gallon for non-air carriers. \$0.05 for air carriers.
Annual Fee for Commercial Services	To be determined
White Badge Fee	\$25.00 per year
SIDA Badge Fee	\$50.00 per year
Airport Parking Fee	<del>\$10.00</del> <del>\$8.00</del> per vehicle per day
Rental Car Concessions Parking Fee	10% of gross revenue plus <del>\$20.00</del> <del>\$50.00</del> per month per parking space
Landing Fee	<del>\$0.97</del> <del>\$0.65</del> per 1,000 pounds landed weight for all aircraft over 12,500 pounds
Terminal Fee	\$1.83 per enplaned passenger
Office Space Lease	\$20 per square foot per year
Remain Over Night Fee	\$50 per plane per night
Retail Concession Fee	5% of gross revenue
Customer Facility Charge	\$3.50 per rental day

Electric Vehicle Charging Rate \$0.11 per kWh

~~Passenger Fee \$0.65 – \$1.25 per passenger (depending on aircraft capacity)~~

### BUSINESS LICENSING

#### General Business License

Number of Employees	Fee
0 – 5	\$125
6 – 10	\$175
11 – 25	\$300
26 – 50	\$425
51 – 75	\$550
76 – 100	\$675
101+	\$800
Late Fee	\$25.00
Name Change	\$10.00
Location Change	\$25.00
Home Occupation	
New Application	\$37.00
Renewal	\$17.00
Major Businesses Fee	\$100.00

Home Occupation/Day Care/Pre-School	
Business License	\$175.00
Annual Renewal	\$155.00
Auction	Lesser of \$10.00 per day or \$100.00 per month
Beer License	
Class "A"	\$350.00
Class "B"	\$450.00
Class "C"	\$550.00
Class "D"	\$300.00
Class "E"	\$550.00
Class "F"	\$450.00
Nonrefundable Portion (included in application fee)	\$50.00
Bond	\$1,000.00
Billboards	\$21.00 per billboard
Cell/Radio Tower	\$21.00 per tower
Christmas Tree Stand	
Business License	\$209.00
Permit Fee	\$100.00
Clean Up Bond	\$300.00
Closing Out Sales	\$25.00 + \$2.00 per \$1,000.00 of inventory
Contracted Services	

Business License	\$218.00
Annual Renewal	\$159.00
Extra Living Space Registration	\$50.00 per year
Fireworks Stand	
Business License	\$134.00
Permit Fee	\$200.00
Inspection Fee	\$50.00
Franchise	
One-Time Application Fee	\$1,500.00
Annual Fee	6% of gross revenue
Keeping Chickens	\$20.00
Locksmithing	
Business License	See Contracted Services
Individual License	\$25.00 per person
Newsstands	\$21.00 per newsstand
Nonprofit – Nonretail	
Business License	\$218.00
Annual Renewal	\$159.00
Nonprofit – Retail	
Business License	\$287.00
Annual Renewal	\$228.00
Nuisance Abatement Administrative Fee	\$100.00

Parade Vending and Selling Permit	\$25.00
Public Assembly Permit Fee	\$100.00
Business License	\$100.00 per day
Rendering Facility	\$644.00
Rental Dwelling, Including Mobile Homes	
One Rental Dwelling with One Unit	\$20.00
More Than One Rental Dwelling Unit	\$60.00
Residential Accessory Dwelling Unit Fee	\$50.00
Salon Chair	\$28.00
Sexually Oriented Businesses	
Business License	\$218.00
Annual Renewal	\$159.00
Employee License	\$50.00 each
Employee Annual Renewal	\$25.00 each
Solicitors	\$66.00 per employee
Solicitor's Identification Badge	\$10.00 per employee
Solid Waste Hauler – Commercial	
Business License	No fee
Annual Franchise Tax	6% of all gross revenues

Solid Waste Hauler – Private	
Business License	\$218.00
Annual Renewal	\$159.00
Special Events	
Application Fee	\$50.00
Taxicab Business License Sticker	\$10.00
Temporary Business License	
Business License	\$218.00
Permit Fee	\$100.00
Clean Up Bond for Circuses and Carnivals	\$1,000.00
Clean Up Bond for All Others	\$300.00
Towing and Parking Enforcement	
Business License	See Table for all Office Staff
Annual Fee per Truck	\$38.00
Vending	\$21.00

**CEMETERY**

Burial Rights for Spaces	
Purchase limited to 2 up or 4 flush per family	
Lawn Sites	



Monument Estates	\$2,000.00
Upright	<del>\$1,400.00</del> \$1,800.00
Flush	<del>\$1,200.00</del> \$1,300.00
Cremation	\$550.00
Indigent	\$550.00
2 Ashes 1 Stone	\$550.00
4 Ashes 2 Stones	Full grave
Permanent Maintenance	1/2 value of burial space
Infant	\$350*
*There are a limited number of single infant spaces that are \$400.00 for the complete burial	
Mausoleum	
Top/Bottom	\$3,500.00
Mid-Level	\$4,500.00
Cremation Garden	
Ossuary/Cenotaph	\$300.00
Tablet	\$450.00
Post Single	\$450.00
Post Companion	\$650.00
Cored Single	\$600.00
Cored Companion	\$900.00
Cremation Estate	\$2,500.00
Tree Estate	\$2,000.00
Arbor Niche 24 Niche 48 Urn	\$850.00

Community Column 64 Niche	\$800.00
Pavilion Shutter	\$1,200.00
Rustic Monolith 60 Cores	<del>\$600.00</del> \$750.00
Niche Boulder	<del>\$1,200.00</del> \$1,400.00
Family Columbarium	\$7,500.00
Cremation Bench	\$2,500.00
Cremation Pedestal Bird Bath	\$3,000.00
Mausoleum Niche Level 1	\$800.00
Mausoleum Niche Level 2	\$900.00
Mausoleum Niche Level 3	\$700.00
8" Crypt Vase Mounting Hardware	\$25.00
8" Crypt Plastic Vase	\$10.00
4" Niche Vase Mounting Hardware	\$20.00
4" Niche Vase	\$9.00
Cylinder Urn	\$130.00
Opening/Closing	
Adult	<del>\$650.00</del> \$700.00
Infant	<del>\$250</del> -\$350
Cremation Burial	<del>\$250</del> -\$350
Niche	\$150.00
Mausoleum	\$800.00
Disinterment	

Infants	\$900.00
Adults	\$1,500.00
Cremation	\$450.00
Overtime Labor (After 4:00 p.m.)	
Per Half Hour (Monday - Friday)	<del>\$100.00</del> \$200.00
Saturdays and Holidays	<del>\$400.00</del> \$450.00
Upright Monuments Inspection and Maintenance	\$200.00
Flush Marker Inspection and Maintenance	\$100.00
Recording Fee	\$50.00
Probe	\$10.00/\$25.00/\$50.00
Deed Transfer (new owner maintenance) nontransferable	\$200.00 per space
Veteran's Cross	\$25.00

### CITY HALL RENTALS

General Rental Fees

Upon availability, groups may rent the Council Chambers, the City Center Foyer, the City Center West Patio, or the City Center East Patio

Cleaning Deposit	\$150.00
Cleaning Deposit for Weddings	\$300.00

Set Up and Take Down Fee	\$15.00 per hour
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Overtime Deposit	\$50.00
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Nonprofit Organizations

Regular Work Hours	No charge
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After Hours, Saturday, Holidays	\$35.00 first two hours + \$10.00 each additional hour
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Late Night (after 9:00 p.m.)	\$50.00 per hour
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Citizens, Businesses, Special Interest Groups

Regular Work Hours	\$50.00 first two hours + \$10.00 each additional hour
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After Hours, Saturday, Holidays	\$90.00 first two hours + \$15.00 each additional hour
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Late Night (after 9:00 p.m.)	\$50.00 per hour
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Wedding Receptions

Regular Work Hours	Not allowed
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After Hours, Saturday, Holidays	\$500.00 first two hours + \$100.00 each additional hour
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Late Night (after 9:00 p.m.)	\$150.00 per hour
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## DEVELOPMENT FEES

Map and Text Amendments*	
General Plan (Map, Text, and Master Plan)	\$560.00^
Local Street Plan	\$150.00
Ordinance Text Amendments (Titles <a href="#">14</a> and <a href="#">15</a> )	\$1,100.00^
Ordinance Text Amendments (Chapter <a href="#">9.80</a> Permit Parking Area)	\$1,100.00
Rezoning	\$1,050.00^
Agricultural Protection Area Proposal	\$500.00
Annexation (includes municipal disconnection)	\$1,050.00
<p>*A project plan is required for all rezonings and general plan applications. Project plan fees are assessed as per type of project.</p> <p>^A Neighborhood Chair may request a waiver of these fees under Section <a href="#">2.29.060</a>, Provo City Code.</p>	
Street and Alley Vacation	\$1,050.00
Development Review	
Condominiums	\$260.00 + \$25.00 per unit, or lot
Preliminary Subdivisions	\$1,100.00
Final Subdivisions	\$300.00

Boundary Line Adjustment	\$150.00
Concept Plan Approval	\$260.00 + \$25.00 per unit, or lot
Specific Development Plans	\$260.00 + \$25.00 per unit, or lot
Conditional Use Permits	\$900.00
Project Plan Review – Minor	\$150.00
Project Plan Review – Major	\$1,350.00
Project Plan	
Project Plan Unauthorized Change	\$500.00 plus any staff costs above \$500.00
Project Redevelopment Option (PRO) Zones	
Residential	\$1,000.00 + \$30.00 per dwelling unit
Commercial	\$1,000.00 + \$10.00 per 100 sq. ft.
Schematic Plan (SPRO)	\$500.00*
*50% may be applied to PRO review fee if a positive recommendation is received	
Expedited Meeting Agenda	\$500.00
(Subject to advertising requirements and preapproval of a board or commission having a quorum)	

Street Tree Fees	\$255.00 per required tree
GIS Mapping Information and Misc. Services	Actual costs
Temporary Use Permit	\$100.00
Zoning Disclosure	\$10.00
Zoning Verification	\$25.00
Board of Adjustment	
Appeals	\$600.00
Variances	\$600.00
Application	\$50.00
Renewal	\$20.00
Public Hearing Notice Fee	\$60.00
All Other Requests	\$60.00
Other Development Fees	
Bond Release Processing Fee	\$100.00
Time Extension	\$100.00
Demolition Permit	\$100.00
Relocation of a Building	\$100.00
Unauthorized Changes to an Approved Plan	\$500.00
Floodplain Permit	\$300 + \$25 per lot or parcel

## ENGINEERING

### Asphalt Overlay Fee

Asphalt pavement                    \$1.20 per square foot

Manhole to be raised with  
a concrete ring                    \$650.00 each

Water valve to be raised  
with a concrete ring                \$500.00 each

### Miscellaneous Fees

After hours inspection              \$90.00 per hour, 2  
hour min.

Development inspection            \$250.00 minimum

Hourly inspection fee for  
permits requiring multiple  
inspections                        \$60.00 per hour

Permit extension                    \$200.00

Reinspection                        \$95.00 per inspection

Traffic control plan review  
fee (for permits requiring  
multiple traffic control  
plans)                                \$75.00 per inspection

Working without permit  
(stop work)                        4 times permit fee

Construction Permit Fee            \$200.00

### Permit Type

Asphalt paving under  
1,000 sq. ft.                        \$50.00 plus \$0.10 per  
sq. ft.

Asphalt paving over 1,000  
sq. ft.                                plus \$0.10 per sq. ft.

Curb and gutter                    \$0.50 per ln. ft.



Sidewalk	\$0.25 per sq. ft.
Fire hydrant	\$60.00 each
Grading	\$60.00 per inspection
Sewer lateral	\$60.00 per lateral
Sewer main	\$0.50 per ln. ft.
Water service	\$60.00 per service
Water main	\$0.50 per ln. ft.
Storm water main inspection fee	\$0.50 per ln. ft.
Storm drain service	\$60.00 per service
Other utilities	\$0.25 per ln. ft.
Directional boring	\$0.25 per ln. ft.
Pothole	plus \$25.00 per pothole
Street closure (per lane/per block)*	plus \$250.00 per day
Sidewalk, parking, bicycle lane closures (per block face)*	plus \$50.00 per day
*These permit fees would be required on projects where closures exceed 24 hours or require multiple daily closures.	
<a href="#">Street closure fees may be waived by the Mayor's Office for events held or sponsored by Provo City.</a>	
Street Sign Fee	\$400.00 per sign
Street Cut Fee	
Summer base rate (Apr. – Oct.)	\$50.00

Winter base rate (Nov. – March)	\$200.00
Additional Fee per Square Footage	Minimum \$25.00 or \$1.20 per sq. ft.
Pothole	\$25.00 each
Reimbursement for Street Improvements	
Curb and gutter	<del>\$30.00</del> <del>\$15.00</del> per In. ft.
Sidewalk	<del>\$42.00</del> <del>\$24.00</del> per In. ft.
Asphalt paving	\$2.75 per sq. ft.
Concrete paving	\$8.75 per sq. ft.
Administrative fee	\$500.00

## FIRE DEPARTMENT

### **False Alarms (in a 12-month period)**

The first three false alarms	No fee
Fourth response	\$100.00
Fifth response	\$200.00
Sixth or more responses	\$300.00 each
Public school	\$50.00

Ambulance transport fees, mileage rates, and surcharges for ambulance service provided by Provo Fire and Rescue shall be set at the maximum rates set forth in the Utah

Administrative Rule R426-8-2 as authorized by Utah Code Section [26-8a-403](#).

A copy of the current authorized rate schedule shall be kept on file and available for public inspection at the Provo Fire and Rescue administrative offices located at 80 South 300 West.

### **FIRE INSPECTION FEES**

Automatic Fire Sprinkler Systems

Plan Review (100 heads or fewer)	\$90.00 per hour
Plan Review (101 – 199 heads)	\$90.00 per hour
Plan Review (200 – 299 heads)	\$90.00 per hour
Plan Review (over 300 heads)	\$90.00 per hour

Acceptance Testing

Underground Flush	\$60.00
Hydrostatic Testing for First 2 Tests	\$60.00
Acceptance Testing for First 2 Tests	\$60.00
Further Hydrostatic or Acceptance Tests	\$60.00 each
Other Fire Protection Systems Additional Riser	\$50.00
Standpipe	\$100.00

Automatic Fire Sprinkler Systems – Remodel or Tenant Finish	
Plan Review (fewer than 5 heads)	\$65.00
Plan Review (5 – 50 heads)	\$125.00
Plan Review (over 50 heads)	\$150.00 plus \$0.50 per head
Fire Alarm Systems	
Plan Review New System	\$90.00 per hour
Plan Review Remodel	\$90.00 per hour
Plan Review Additional Floors	\$90.00 per hour
Acceptance Testing for First Two Tests	\$60.00
Further Acceptance Tests	\$60.00 each
Commercial Hood Systems	
Plan Review Fee (per hood)	\$115.00
Acceptance Testing for First Two Tests	\$60.00
Further Acceptance Tests	\$60.00 each
Fire Hydrant Installation and Testing	
Underground Flush	\$60.00
Acceptance Testing for First 2 Tests	\$60.00
Fire Hydrant Flow Test	\$60.00 for first hour \$60.00 each additional hour

LPG Storage Tanks and Gas Systems	
Plan Review (under 2,000 gallons)	\$50.00
Plan Review (over 2,000 gallons)	\$175.00
Under 500 Gallon Tank Inspection	\$140.00
501 – 1,999 Gallons Private Use Inspection	\$165.00
501 – 1,999 Gallons Retail Inspection	\$215.00
2,000 – 3,999 Gallons Inspection	\$215.00
Over 4,000 Gallons Inspection	\$265.00
Hazardous Materials Storage Annual Permit Fees	
Minimal Storage	\$80.00
Hazardous Materials Storage	\$165.00
Hazardous Materials Dispensing	\$215.00
Hazardous Materials Manufacturing	\$265.00
Hazardous Materials Production	\$265.00
Hazardous Waste Production	\$300.00
Multiple Use Site	\$315.00
Liquid Storage Tank Installation and Closure Fees	

Plan Review	\$50.00
Tank Fee under 500 Gallons	\$115.00
Tank Fee 501 – 1,000 Gallons	\$165.00
Tank Fee over 1,000 Gallons	\$265.00
Explosives and Blasting	
Per Project	\$90.00
Annual Fee	\$365.00
Compressed Gas Systems	
Inspection Fee	\$115.00
Combustible/Flammable Liquid Systems	
Plan Review	\$50.00
Annual Operational	\$165.00
Permit Fees Spray Booth	
Powder Coating	\$165.00
Electrostatic Apparatus	\$165.00
Dipping Tank	\$165.00 per tank
Amusement Building	\$100.00
Combustible Fiber Storage	\$75.00
Cutting and Welding	\$75.00
Dry Cleaning Plant	\$75.00
High Piled Storage	\$75.00
Hot Work Operations	\$75.00
Industrial Ovens	\$75.00 per oven

LPG Dispensing	\$75.00
Spray Booths for Auto Painting	\$75.00
Lumber Yard	\$75.00
Woodworking Plants	\$75.00
Fireworks Sales	\$275.00 per location
Single Use Permits	
Fireworks Display – Ground	\$125.00
Aerial Fireworks Display under 250 Devices	\$140.00
Aerial Fireworks Display 250 Devices or More	\$215.00
Pyrotechnics, Other	\$110.00
Carnivals Less Than 10 Attractions	\$60.00
Carnivals 10 or More Attractions	\$100.00
Tent Between 200 and 2,000 Sq. Ft.	\$60.00
Tent More Than 2,000 Sq. Ft.	\$100.00
Canopy Between 400 and 2,000 Sq. Ft.	\$60.00
Canopy More Than 2,000 Sq. Ft.	\$100.00
Air Supported Structure	\$100.00
Aviation Facilities	\$60.00

Inspection and Enforcement Fees	
Exempt Child Care Facility	\$40.00
Daycare or Preschool	\$60.00
Nursing Home	\$100.00
Assisted Living Facility	\$100.00
Boarding School	\$100.00
Outpatient Provider	\$75.00
Hospital	\$200.00
Final Inspection for Occupancy	\$60.00
Each Additional Hour	\$100.00
Copy of Fire Report	\$15.00
Plan Review for Alarm Expedited	\$100.00
Plan Review for Sprinkler System Expedited	\$200.00
Stop Work Removal	\$100.00
Installation without a Permit	Double fee plus \$100.00
After Hours Inspection	\$75.00 per hour \$150.00 minimum
Standby Costs	
Paramedic Rescue (includes 2 Medics)	\$150.00 per hour
Paramedic Team (2 Medics)	\$125.00 per hour



Engine Type II (includes 2 FF)	\$250.00 per hour
Additional Firefighters	\$62.50 per hour
Brush Truck Type 6 (includes 2 FF)	\$150.00 per hour
Heavy Rescue/Haz Mat (includes 2 FF)	\$250.00 per hour
Disposable Supplies	Market Price
Command Vehicle (includes Battalion Chief)	\$135.00 per hour

### INSPECTION FEES

General Building Inspection	
For residential structures with not more than 4 units the building permit fee includes the plumbing, electrical, and mechanical permit fees.	
Building permit	Based on the 1997 UBC Fee Chart
Plan review	65% of the Building Permit Fee
Nonprofit organizations	100%
Reinspection fee	\$100.00 per system
Building Inspection Board of Appeals fee	\$600.00
Electrical Inspection	
Service charge	\$50.00
Inspection fee	\$0.01 per sq. ft., \$50.00 minimum

Mechanical Inspection	
Minimum fee	\$50.00
Includes evaporative cooler, hoods, and units not otherwise included	
Furnace/burner appliances under 100,000 Btu	\$26.00 each
General repair	\$26.00
Air handler over 10,000 cfm	\$33.00
Furnace/burner over 100,000 Btu	\$33.00
Boiler/compressor	
up to and including 3 HP/ton	\$26.00
to 15 HP/ton	\$48.00
16 to 30 HP/ton	\$66.00
31 to 50 HP/ton	\$100.00
50 HP/ton	\$166.00
Heater/cooler	
over 100,000 up to and incl. 500,000 Btu	\$48.00
over 500,000 up to and incl. 1,000,000 Btu	\$66.00
over 1,000,000 up to and incl. 1,750,000 Btu	\$100.00
over 1,750,000 Btu	\$166.00
Plumbing Inspection	

Minimum fee, including issuance of permit	\$50.00
First fixture	\$20.00
Each additional fixture	\$6.00
Each water heater	\$6.00

### IMPACT FEES

*(Effective July 1, 2019)*

Power Impact Fees		
Energy 1 Phase Impact Fees		See Table
Amperage Less Than or Equal To:	120/240	240/480
10	\$88.00	\$175.00
20	\$175.00	\$350.00
30	\$263.00	\$525.00
40	\$350.00	\$700.00
50	\$438.00	\$875.00
60	\$525.00	\$1,050.00
70	\$613.00	\$1,225.00
80	\$700.00	\$1,400.00
90	\$788.00	\$1,575.00
100	\$875.00	\$1,750.00
125	\$1,094.00	\$2,188.00

150	\$1,313.00	\$2,626.00		
175	\$1,532.00	\$3,063.00		
200	\$1,750.00	\$3,501.00		
300	\$2,626.00	\$5,251.00		
400	\$3,501.00	\$7,002.00		
500	\$4,376.00	\$8,752.00		
600	\$5,251.00	\$10,503.00		
700	\$6,127.00	\$12,253.00		
800	\$7,002.00	\$14,004.00		
900	\$7,877.00	\$15,754.00		
1000	\$8,752.00	\$17,505.00		
Energy 3 Phase Impact Fees		See Table		
Amperage Less Than or Equal To:	120/208	120/240	277/480	240/480
10	\$131.00	\$152.00	\$303.00	\$303.00
20	\$263.00	\$303.00	\$606.00	\$606.00
30	\$394.00	\$455.00	\$910.00	\$910.00
40	\$526.00	\$606.00	\$1,213.00	\$1,213.00
50	\$657.00	\$758.00	\$1,516.00	\$1,516.00
60	\$788.00	\$910.00	\$1,819.00	\$1,819.00
70	\$920.00	\$1,061.00	\$2,122.00	\$2,122.00
80	\$1,051.00	\$1,213.00	\$2,426.00	\$2,426.00
90	\$1,182.00	\$1,364.00	\$2,729.00	\$2,729.00

100	\$1,314.00	\$1,516.00	\$3,032.00	\$3,032.00
125	\$1,642.00	\$1,895.00	\$3,790.00	\$3,790.00
150	\$1,971.00	\$2,274.00	\$4,548.00	\$4,548.00
175	\$2,299.00	\$2,653.00	\$5,306.00	\$5,306.00
200	\$2,628.00	\$3,032.00	\$6,064.00	\$6,064.00
300	\$3,942.00	\$4,548.00	\$9,096.00	\$9,096.00
400	\$5,255.00	\$6,064.00	\$12,128.00	\$12,128.00
500	\$6,569.00	\$7,580.00	\$15,160.00	\$15,160.00
600	\$7,883.00	\$9,096.00	\$18,192.00	\$18,192.00
700	\$9,197.00	\$10,612.00	\$21,224.00	\$21,224.00
800	\$10,511.00	\$12,128.00	\$24,256.00	\$24,256.00
900	\$11,825.00	\$13,644.00	\$27,287.00	\$27,287.00
1000	\$13,138.00	\$15,160.00	\$30,319.00	\$30,319.00
1100	\$14,452.00	\$16,676.00	\$33,351.00	\$33,351.00
1200	\$15,766.00	\$18,192.00	\$36,383.00	\$36,383.00
1300	\$17,080.00	\$19,708.00	\$39,415.00	\$39,415.00
1400	\$18,394.00	\$21,224.00	\$42,447.00	\$42,447.00
1500	\$19,708.00	\$22,740.00	\$45,479.00	\$45,479.00
1600	\$21,021.00	\$24,256.00	\$48,511.00	\$48,511.00
1700	\$22,335.00	\$25,771.00	\$51,543.00	\$51,543.00
1800	\$23,649.00	\$27,287.00	\$54,575.00	\$54,575.00
1900	\$24,963.00	\$28,803.00	\$57,607.00	\$57,607.00
2000	\$26,277.00	\$30,319.00	\$60,639.00	\$60,639.00
2100	\$27,591.00	\$31,835.00	\$63,671.00	\$63,671.00

2200	\$28,905.00	\$33,351.00	\$66,703.00	\$66,703.00
2300	\$30,218.00	\$34,867.00	\$69,735.00	\$69,735.00
2400	\$31,532.00	\$36,383.00	\$72,767.00	\$72,767.00
2500	\$32,846.00	\$37,899.00	\$75,799.00	\$75,799.00
2600	\$34,160.00	\$39,415.00	\$78,830.00	\$78,830.00
2700	\$35,474.00	\$40,931.00	\$81,862.00	\$81,862.00
2800	\$36,788.00	\$42,447.00	\$84,894.00	\$84,894.00
2900	\$38,101.00	\$43,963.00	\$87,926.00	\$87,926.00
3000	\$39,415.00	\$45,479.00	\$90,958.00	\$90,958.00
<b>Park Impact Fees</b>				
One-Family Dwelling			\$3,105.10	
Multifamily Dwelling			\$2,884.62 per unit	
<b>Road Impact Fees</b>				
ITE Land Use	Unit	Impact Fee		
One-Family Dwelling	Dwelling Unit	\$1,293.06		
Multifamily Dwelling (2 stories or less - typically townhomes)	Dwelling Unit	\$1,293.06		
Multifamily Dwelling (3-9 stories)	Dwelling Unit	\$960.96		
Mobile Home Park	Occupied Dwelling Unit	\$736.14		
Industrial Park 130	1,000 Sq. Feet Gross Floor Area	\$382.25		
General Manufacturing	1,000 Sq. Feet Gross Floor Area	\$445.77		

Warehousing	1,000 Sq. Feet Gross Floor Area	\$197.36
Mini-Warehouse	1,000 Sq. Feet Gross Floor Area	\$171.27
Assisted Living Center	Bed	\$294.91
Hotel	Room	\$948.24
Movie Theater	1,000 Sq. Feet Gross Floor Area	\$8,857.46
Elementary School	Student	\$214.38
Middle School/Junior High School	Student	\$214.60
High School	Student	\$230.26
Private School (K-8)	Student	\$466.18
Church*	1,000 Sq. Feet Gross Floor Area	\$3,133.97
Day Care Center	1,000 Sq. Feet Gross Floor Area	\$5,401.36
Library	1,000 Sq. Feet Gross Floor Area	\$8,172.37
Hospital	1,000 Sq. Feet Gross Floor Area	\$1,215.93
General Office Building	1,000 Sq. Feet Gross Floor Area	\$1,104.77
Medical-Dental Office Building	1,000 Sq. Feet Gross Floor Area	\$3,947.24
Business Park	1,000 Sq. Feet Gross Floor Area	\$1,411.02
Building Material and Lumber Store	1,000 Sq. Feet Gross Floor Area	\$2,047.34

Nursery (Garden Center)	1,000 Sq. Feet Gross Floor Area	\$7,724.33
Shopping Center/Strip Mall	1,000 Sq. Feet Gross Leasable Area	\$2,826.02
Automobile Sales (New)	1,000 Sq. Feet Gross Floor Area	\$3,157.79
Automobile Sales (Used)	1,000 Sq. Feet Gross Floor Area	\$3,069.32
Tire Store	1,000 Sq. Feet Gross Floor Area	\$2,329.14
Supermarket	1,000 Sq. Feet Gross Floor Area	\$7,751.46
Convenience Market	1,000 Sq. Feet Gross Floor Area	\$42,366.68
Drive-In Bank	1,000 Sq. Feet Gross Floor Area	\$7,374.92
Restaurant, Sit-Down (High Turnover)	1,000 Sq. Feet Gross Floor Area	\$7,252.77
Fast Food without Drive-Through Window	1,000 Sq. Feet Gross Floor Area	\$22,384.81
Restaurant with Drive-Through Window	1,000 Sq. Feet Gross Floor Area	\$26,709.06
Auto Care Center**	1,000 Sq. Feet Gross Leasable Area	\$2,690.47
Gasoline/Service Station	Fueling Position	\$11,316.07
Gasoline/Service Station with Convenience Store	1,000 Sq. Feet Gross Leasable Area	\$71,867.91
Self Service Car Wash	Wash Stall	\$12,250.04



* Sunday rate was used ** Weekday daily rates were not available, so Saturday daily rates were used		
<b>Sewer Impact Fees</b>		
Sewer Impact Fees	ERU Demand	Fee
Sewer Impact Fee per ERU	1.00	\$2,370.64
Fixture Type	Drainage Fixture Unit Value as Load Factors	Impact Fee per Fixture Type
Automatic Clothes Washers, Commercial	3	\$273.54
Automatic Clothes Washers, Residential	2	\$182.36
Bathtub	2	\$182.36
Bidet	1	\$91.18
Combination Sink and Tray	2	\$182.36
Dental Lavatory	1	\$91.18
Dental Unit or Cuspidor	1	\$91.18
Dishwashing Machine, Domestic	2	\$182.36
Drinking Fountain	0.5	\$45.59
Floor Drains	2	\$182.36
Kitchen Sink, Domestic	2	\$182.36
Laundry Tray	2	\$182.36
Lavatory	1	\$91.18

Shower	2	\$182.36
Sink	2	\$182.36
Urinal	4	\$364.71
Urinal 1 Gal. or Less per Flush	2	\$182.36
Wash Sink, Circular or Multiple, Each Set Faucets	2	\$182.36
Water Closet, Flushometer Tank, Public or Private	4	\$364.71
Water Closet, Private (1.6 gpf)	3	\$273.54
Water Closet, Private (flushing greater than 1.6 gpf)	4	\$364.71
Water Closet, Public (1.6 gpf)	4	\$364.71
Water Closet, Public (flushing greater than 1.6 gpf)	6	\$547.07
Swimming Pool	10	\$911.79
Hot Tub	2	\$182.36
Car Wash (per bay)	2	\$182.36
<b>Sewer Non-Standard Impact Fee Formula</b>		
Multiply Number of Fixture Units by Impact Fee per Fixture Unit		\$91.18
<b>Stormwater Impact Fees</b>		
Year		Fee Per Acre

FY 2019-2020		\$7,021.76
FY 2020-2021		\$7,123.00
FY 2021-2022		\$7,264.58
FY 2022-2023		\$7,398.21
FY 2023-2024		\$7,592.40
FY2024-2025		\$7,854.71
FY2025-2026		\$8,262.93
FY2026-2027		\$8,542.64
FY2027-2028		\$8,775.90
FY2028-2029		\$9,081.93
<b>Water Resource Impact Fees</b>		
Single-Family Residential Fee	Equivalency Ratios	Fee
Single-Family Residential Unit	1.00	\$4,042.80
All Other Development Types		
3/4" Meter	1.50	\$6,058.88
1" Meter	2.50	\$10,101.69
1 1/2" Meter	5.00	\$20,203.37
2" Meter	8.00	\$32,326.46
3" Meter	14.99	\$60,610.11
4" Meter	24.99	\$101,016.85
6" Meter	49.97	\$202,028.38
Culinary Water Non-Standard Users Impact Fee Formula		

Step 1: Identify Estimated Average Day Flow Demand of Proposed Development		
Step 2: Multiply Equivalent Gallons by Impact Fee per Gallon of \$5.45		
<b>Fire/EMS Impact Fees</b>		
Residential	Impact Fee per Unit	
Single-Family Residential	\$207.49	
Multifamily Residential	\$82.16	
Nonresidential	Impact Fee per Unit	
Commercial (per 1,000 SF)	\$196.87	
Institutional (per 1,000 SF)	\$112.92	
Commercial Apparatus Fee (kSF Floor Space)*	\$69.92 Apparatus Fee per 1,000 SF	
*Apparatus fee is charged to commercial land uses only		
Fire/EMS Non-Standard User Impact Fee		
Fire/EMS Cost/Call	Non-Standard Development	Impact Fee Assessed
$\$794.25 \times \# \text{ of Annual Calls Projected to Be Created} = \text{Non-Standard Impact Fee}$		
<b>Police Impact Fees</b>		
Residential	Impact Fee per Unit	
Single-Family Residential	\$373.18	
Multifamily Residential	\$178.47	
Nonresidential	Impact Fee per Unit	
General Commercial (per 1,000 SF)	\$376.61	
Institutional (per 1,000 SF)	\$197.96	

Police Non-Standard User Impact Fee		
Police Cost/Call	Non-Standard Development	Impact Fee Assessed
$\$280.98 \times \# \text{ of Annual Calls Projected to Be Created} = \text{Non-Standard Impact Fee}$		

## JUSTICE COURT

Justice Court fees shall be set at the rates set forth in the State of Utah Uniform Fine Schedule as authorized by Utah Code Section [77-20-1](#).

## LIBRARY AT ACADEMY SQUARE

### Room Rental Fees

Large Meeting Room Rental, seats 50 – 90

9:00 a.m. to 9:00 p.m.                      \$35.00 per hour,  
 Mon. – Fri.                                      three hour minimum

9:00 a.m. to 6:00 p.m.                      \$35.00 per hour,  
 Saturday                                        three hour minimum

Small Meeting/Conference Room Rental, seats  
 10 – 35

9:00 a.m. to 9:00 p.m.                      \$25.00 per hour,  
 Mon. – Fri.                                      three hour minimum

9:00 a.m. to 6:00 p.m.                      \$25.00 per hour,  
 Saturday                                        three hour minimum

### Ballroom Rental

9 hour block of time                      \$600.00 with \$200  
 between 9:00 a.m. to 6:00                      deposit  
 p.m., Mon. – Thurs.

14 hour block of time between 9:00 a.m. – 11:00 p.m., Mon. – Thurs.	\$1,000.00 with \$300 deposit
14 hour block of time between 9:00 a.m. – 11:00 p.m., Fri. – Sat.	\$1,500.00 with \$300 deposit
15 hour block of time between 9:00 a.m. – 12:00 a.m., Mon. – Sat.	\$1,700.00 with \$500 deposit

**Overdue Fines**

Adult & Teen Materials (exceptions below)*	\$0.10 per day per item, up to \$5.00
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* Chromebooks and Telescopes	\$5.00 per day per item, up to \$25.00
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* Basement Creative Lab Equipment	\$25.00 per day per kit, up to \$125.00
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Children’s Materials are  
fine free (exception  
below) \*

* Discovery Kits	\$1.00 per day per kit, up to \$10.00
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There is no grace period for overdue items. Fines begin accruing the day after an item is due. Full library privileges are revoked for patrons with fines greater than \$10.00 or items that are more than one month overdue. If unpaid fines and fees exceed \$25.00, a billing notice is mailed. Accounts unpaid after ten days from the date on the billing notice will be sent to a collection agency and an additional \$10.00 debt collection fee will be charged.

**Damaged and Lost Fees**

Materials damaged beyond use	Full replacement cost
Missing audiobook CD	\$9.00
Missing case/packaging	\$5.00
Missing cover/artwork	\$2.00
Missing Discovery Kit items	Full replacement cost of item(s)
Patron Card Replacement	\$1.00

The full replacement cost is the retail price of the item when purchased initially by the library.

#### **Nonresident Cards**

Six-month nonresident library card	\$60.00
One-year nonresident library card	\$120.00
Three-month temporary resident card	\$15.00

#### **Other Fees**

Photocopies	\$0.10/page
Printer copies – black	\$0.10/page
Printer copies – color	\$0.50/page
Microfiche copies	\$0.10/page
Internet Computer Pass	\$1.00 for 2 hours
Test Proctoring Services	\$15.00/exam

## PARKS AND RECREATION

### COVEY CENTER FOR THE ARTS

*Rate A* – applies to commercial users

*Rate B* – applies to nonprofit organizations and events. A 501(c)(3) certificate or IRS letter of tax determination is required for this rate. The W9 form and letter of determination or 501(c)(3) must match.

#### **Main Hall Rental**

Full Day Rentals Monday – Saturday (7:00 a.m. to 11:00 p.m.)

Rate A	\$1,550	\$1,750
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Rate B	\$1,250	\$1,450
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Full Week Rentals (up to 6 consecutive working days)  
 Unlimited access to the hall between 7:00 a.m. and 11:00 p.m.

Rate A	\$7,900	\$9,000
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Rate B	\$6,400	\$7,250
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Performance Receptions	\$150
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School Performances	\$200
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- Deposit

Deposits are due at contract signing and are nonrefundable.

Returning clients: \$200 per day for each scheduled day.  
 Nonticketed events must pay full estimated costs seven days in advance of the first day in the building.



New clients: 50% of total estimated costs. Deposits will be applied to the total fee.

- Insurance

All clients are required to carry liability insurance for no less than \$1,000,000. A copy of the client's standard certificate of insurance, adding Provo City as an additional insured, must be provided to the CCA Events Coordinator no later than 7 days prior to the first use of the building.

If your organization does not have insurance, a TULIP (Tenant User Liability Insurance Program) policy is available for purchase through Provo Finance.

- Staffing

~~\$17~~ \$22 per hour per Covey Center staff member.

A minimum of three technicians is required for all rehearsals and performances.

Building security is required for all rehearsals and performances.

A house manager is required for all performances.

Volunteer ushers must be provided by the client for all performances (minimum of 4).

- Custodial

~~\$75~~ \$100 per scheduled day.

- Stage Setup and Supplies

\$50 per scheduled day

~~Clients scheduled up to four days will be charged \$75 for stage setup. Clients scheduled for a week rental will be charged \$125.~~ Stage setup includes but is not limited to the normal use of gaff tape, spike tape, lightning gel, and microphone batteries. Above average use of supplies will be charged based on use.

- Additional Services

Wireless Microphone Package For the use of 3-12 wireless microphones	\$200/day or \$600/week
Batteries (per battery charge)	\$1.00
Marley Dance Floor (includes gaff tape)	\$150
Snow Machine (snow included)	\$200
Orchestra Pit Use (does not include labor)	<del>\$700</del> \$500
(includes removal and replacement)	
Piano Tuning (scheduled)	\$150
Hazer	\$50/day
(fire watch is required)	<del>\$17</del> \$22 per hour
White Drape	\$100

Black Lights \$30/each

Front Window Banner \$200

**Photography/Film Session**

Main Stage (includes one technician) \$200 per hour

Lobbies \$50 per hour

**Board Room/Studio Rental**

Board Room ~~\$40~~ \$50 per hour

Combined Studios ~~\$120 for 3 hours~~\$50 per hour (minimum of 3 hours)

**Black Box Rental**

The Black Box is only rented on a case-by-case basis, upon approval from the General Manager.

**Ticket Office Use**

- Ticket Sales 8% commission of gross sales
- Facility Fee \$1 per ticket for all sales
- Ticket Exchanges \$3 per ticket
- Comp Tickets First 20 tickets at no charge, 21 plus at ~~\$0.65~~ \$1.00 per ticket
- Merchandise Sales 15% commission on all monies collected on Covey Center property
- Covey Center Merchandise/Concessions \$1 - \$50 based on item
- Gallery Exhibit Sales 25% commission on all monies collected on Covey Center property

**Summer Art Showcase**

- Entries one and two \$15 each
- Entries three through five \$10 each

**Classes**

Class tuition is set by agreement with instructors and ranges between \$35 and \$250 depending on the length of class and number of classes offered.

Workshops taught in the Covey Center range in price from \$25 to \$250 based on the topic and length of the workshop.

**GOLF COURSE**

**18 HOLE COURSE**

**9-Holes**

Sunday – Thursday ~~\$15~~\$17

Sunday – Thursday (Seniors 62 & older) ~~\$13~~\$14

Friday – Saturday & Holidays (All players) ~~\$16~~\$18

**18-Holes**

Sunday – Thursday ~~\$30~~\$34

Sunday – Thursday (Seniors 62 & older) ~~\$26~~\$28

Friday – Saturday & Holidays (All players) ~~\$32~~\$36

**Carts**

9 Holes (per rider) ~~\$8~~\$10

18 Holes (per rider) ~~\$16~~\$20

Pull Cart \$4

**Rental Clubs**

Titleist Set (9-Holes) \$25

Titleist Set (18-Holes) \$40

Standard Set (Per 9-Holes) \$15

**Par 3 Course** The Pasture

Adults All Players \$12

Students, Juniors, Seniors ~~\$10~~

Triple Play (Rec Center Members) \$6

Par 3 Club Rentals (4 Clubs & Putter) \$8

Complimentary Carry Bag for Players Free  
Club

Golf Cart (per rider) ~~\$8~~

Push Cart \$4

T6 (walking only) The Horseshoe

Green Fee & Clubs ~~\$9~~\$3

Triple Play (Rec Center Members) – free green fee plus T6 equipment ~~\$5~~Free

**Youth on Course Members**

~~9-Holes (Sun – Thur anytime excluding holidays)~~ ~~\$5~~

~~18-Holes (Sun – Thur anytime excluding holidays)~~ ~~\$5~~

~~T9 (anytime)~~ ~~\$3~~

~~T6 (anytime & includes T6 equipment)~~ ~~\$3~~

**Winter Rates (Weather-Dependent)**

~~9-Holes (All players)~~ ~~\$12~~

~~18-Holes (All players)~~ ~~\$24~~

~~T9~~ ~~\$10~~

~~T6 (Includes Green Fee & Clubs)~~ ~~\$6~~

**Season Membership (March 1 – November 30)**

7-Day Provo Resident \$850

7-Day Non-Resident \$900

**Corporate Pass (Mon – Fri) (Limit 10 per season)**

~~One foursome per day; includes carts and warmup range balls. All play must be arranged between the company's HR Department and the golf course. Corporate passes are invalid on holidays and may not be used during tournaments or special events.~~ ~~\$10,000~~

Punch Cards (Expire one year from purchase) Not valid on all major holidays

Punch Card (twenty 9-hole rounds) ~~\$250~~\$290

Senior (Mon-Fri only) ~~\$220~~\$270

Cart punch card (twenty 9-hole rounds) ~~\$140~~\$180

Range Punch Card \$145

**Driving Range**

Large Bucket \$10

Medium Bucket \$8

Small Bucket \$4

**Promotions**

The Director of the golf course may, from time to time for promotional purposes, reduce the foregoing golf course fees by not more than 35% subject to approval by the Mayor or the Mayor’s designee.

**PARK PAVILION RESERVATIONS**

Parks may be reserved for one of two time blocks:

8:30 a.m. – ~~2:30~~ 2:00 p.m.

~~3:30~~ 4:00 p.m. – 9:30 p.m.

Bicentennial Rotary Park, ~~\$51\*~~\$46.00 (power and lights)  
1400 S 1600 E

Big Springs Park, Provo Canyon

Large ~~\$94\*~~\$85.00 (power and lights)

Medium (2) ~~\$72\*~~\$65.00 (power and lights)

Campground ~~\$110~~\$100.00 per night

Canyon Glen Park, in Provo Canyon

Large	\$94* <del>\$85.00 (power and lights)</del>
Small	\$72* <del>\$65.00 (power and lights)</del>
Amphitheater	\$66 <del>\$60.00</del>
Carterville Park, 2400 N Carterville Road	
Large	\$110* <del>\$100.00 (power and lights)</del>
Small	\$51* <del>\$46.00 (power and lights)</del>
Exchange Park, 900 N 700 W	
Large	\$110* <del>\$100.00 (power and lights)</del>
Medium	\$77* <del>\$70.00 (power and lights)</del>
Small (2)	\$39 <del>\$35.00</del>
Footprinter's Park, 1150 S 1350 W	
	\$26* <del>\$23.00</del>
Fort Utah Park, 200 N Geneva Road	
Large	\$90* <del>\$81.00</del>
Small	\$26* <del>\$23.00</del>
Grandview Park, 1460 N 1000 W	
	\$28* <del>\$25.00</del>
Harbor Park, 800 N 2450 W	
	\$26* <del>\$23.00</del>
Joaquin Park, 400 N 400 E	
	\$26* <del>\$23.00</del>
Kiwanis Park, 820 N 1100 E	
Brick (Large)	\$103* <del>\$93.00 (power and lights)</del>
Medium	\$51* <del>\$46.00</del>

Small	\$26*	<del>\$23.00</del>
Lakeview Park, 2825 W 1390 N		
Large	\$77*	<del>\$70.00</del>
Small	\$26*	<del>\$23.00</del>
Lions Park, 1280 N 950 W		
North	\$147*	<del>\$133.00 (power and lights)</del>
South	\$61*	<del>\$55.00</del>
Maeser Park, 451 E 600 S	\$77*	<del>\$70.00 (power and lights)</del>
Provost Park, 629 S 1000 E	\$26*	<del>\$23.00</del>
Riverside Park, 1260 W 600 N		
Large	\$77*	<del>\$70.00</del>
Small	\$26*	<del>\$23.00</del>
Riverview Park, 4620 N 300 W		
East	\$128*	<del>\$116.00 (power and lights)</del>
West	\$115*	<del>\$104.00 (power and lights)</del>
The Park at Rock Canyon, 2620 N 1200 E		
#1	\$177*	<del>\$170.00 (power and lights)</del>
#3	\$51*	<del>\$46.00 (power and lights)</del>
#2 and #4	\$135*	<del>\$122.00 (power and lights)</del>
Rock Canyon Trailhead Park, 2300 N 1450 E	\$58*	<del>\$52.00 (power and lights)</del>



Provo Rotary Park, 1460 N 1550 W

North \$61\*~~\$55.00~~

West \$77\*~~\$70.00~~

East \$26\*~~\$23.00~~

Sherwood Hillside Park, 1100 E 4450 N

Pavilion #1 \$26\*~~\$23.00~~

Pavilion #2 \$26\*~~\$23.00~~

Spring Creek Park, 1400 S State St

Pavilion #1 \$77\*~~\$70~~

South Fork Park, Provo Canyon above Vivian

Large \$94\*~~\$85.00 (power and lights)~~

Small \$72\*~~\$65.00 (power and lights)~~

Wilderness Paul Ream Park, 1600 W 500 N

Large \$103\*~~\$93.00 (power and lights)~~

Southwest \$26\*~~\$23.00 (power and lights)~~

Center West \$51\*~~\$46.00 (power and lights)~~

Northwest \$51\*~~\$46.00 (power and lights)~~

**PARKS, PARKWAYS, TRAILS, AND OTHER PARK PROPERTIES**

Special Parks Use Fee \$250\*~~\$200.00~~  
for events where attendees

exceed reserved pavilion capacity or where multiple areas of a park are being used for an event. This fee is in addition to all necessary pavilion rental fees.

Trail Use Fee, Base Fee \$250~~\$200.00~~

for course events held on a trail

For Events with More Than 200 Participants/Spectators (up to a maximum of 500) \$1.50~~\$1.00~~ per person

Participant/Spectator Impact Fee for Events with More Than 500 Participants/Spectators (for each person in excess of 500) \$1~~\$0.50~~ per person

## PROVO CITY RECREATION CENTER

Category	Daily	3 Month	6 Month	Annual	Monthly
		Res D/ Base*	Res D/ Base*	Res D/ Base*	Res D/ Base*
Adults (18 - 59)	<span style="color: green;">\$6</span> <del>\$5</del>	\$95/\$120	\$165/\$205	\$285/\$355	\$27/\$33
Youth (3 - 17)	<span style="color: green;">\$5</span> <del>\$4</del>	\$55/\$65	\$90/\$112	\$157/\$195	\$16/\$19
Adult Couple	N/A	\$132/\$167	\$229/\$289	\$398/\$503	\$36/\$45
Senior (60+)**	<span style="color: green;">\$5</span> <del>\$4</del>	\$55/\$65	\$90/\$112	\$157/\$195	\$16/\$19
Senior Couple**	N/A	\$95/\$120	\$165/\$205	\$285/\$355	\$27/\$33
Family***	N/A	\$167/\$207	\$284/\$359	\$493/\$618	\$44/\$55

Note: Toddlers under the age of 3 are free.

\*Res D – is the resident discount rate

\*Base – is the nonresident rate

\*\*Senior Recreation Center Membership includes Senior Center Annual Pass

\*\*\*Up to six members, each additional 3-month member is \$9.00, 6-month \$18.00, and each additional annual pass holder is \$36.00. Family consists of a maximum of 2 married adults and children 21 years old and under claimed as dependents for tax purposes.

Childwatch \$3 per hour, each additional child \$2 per hour  
Or \$25/month for first child, \$15/month for each additional child

Drop-In Fitness \$6~~\$5~~ per class

Racquetball \$6~~\$5~~

Note: Annual passes require a monthly automatic withdrawal option from the holder’s bank account to encourage sales. Annual, 6-month, and 3-month passes are also valid for admission at the Veterans Memorial Pool.

The benefits for 3-month, 6-month and annual passes include:

- Free drop-in basic fitness classes

Corporate **Resident** Business

**Tier 3** - 10% discount 5 or more 6 Month/Annuals

**Tier 2** - 15% discount 10 or more 6 Month/Annuals

**Tier 1** - 20% discount 15 or more 6 Month/Annuals

**Nonresident Business**

~~8.5% discount 5 or more 6 Month/Annuals~~

~~11% discount 10 or more 6 Month/Annuals~~

~~15% discount 15 or more 6 Month/Annuals~~

~~20% discount 100 or more 6 Month/Annuals~~

Senior Center Annual Pass

\$10 Resident

\$100 Nonresident

~~\$3~~~~\$2~~ Nonresident Senior Daily Fee

**Rentals**

Standard Exercise Room \$100/hr ~~\$30/hr.~~

Large Exercise Room \$100/hr ~~\$50/hr.~~

Classroom \$50/hr ~~\$35/hr.~~

Party Room \$60/2hrs ~~\$35/2 hrs.~~

Multi-Purpose (per section, non-prime time, weekdays) \$50/hr ~~\$35/hr.~~

Multi-Purpose (all 3 sections, 4 hr. min., prime time, weekends) \$500/4 hrs.

One-Court Gym \$100/hr ~~\$50/hr.~~

**Pool**

Outdoor Pool, after hours per 1 1/2 hours \$500 ~~\$750~~

Competitive Pool, exclusive use \$100/hr ~~\$75/hr.~~

Competitive Pool, nonexclusive use \$15/hr. per lane

**Swim Lessons**

Provo Resident \$40

Nonresident \$50

**Piranhas Summer Swim Team**

Resident \$125 ~~\$120~~

Nonresident \$135 ~~\$130~~

Lifeguard Class	\$150
Classes 60+:	
Computer Classes, 8 Classes	\$20
Computer Classes, 6 Classes	\$15
Computer Classes, 4 Classes	\$10
Computer Help, Walk-In	<del>\$3</del> \$2
<del>Porcelain, 3 Months</del>	<del>\$9 resident/\$11 nonresident</del>
Tours	As approved by Director
Tuesday Night Dance	\$5/per person, \$8/couple
Ukulele, 6 Classes	\$25
Chuck-a-Rama Cards	\$1
Tai Chi	\$2/visitor
Zumba Gold	\$2/visitor
Elder Quest	\$10 annual pass required
Community Classes:	<b>(Nonresident Fee Additional \$10)</b>
World Culture Tour	Cooking Class, \$20/person
Youth Bouldering, 8 Classes	\$45
ESL, 10 Classes	\$40
Skateboarding, 10 Classes	\$55
Cooking Class, 5 – 9 Classes	\$45 – \$100
Language Class, 10 – 12 Classes	\$75
Tumbling, 8 Classes	\$40
Photography, 6 Classes	\$70
Adult Art Classes, 4 – 6 Classes	\$45 – \$90

Youth Art Classes, 4 – 8 Classes	\$45 – \$75
Lego League	\$150
Specialty Camps	\$60 – \$150
Tri Training	\$100
Fly Fishing	\$60
ASL, 16 Classes	\$75
Parent/Child Cooking	\$30
Adult Cooking Class	\$20 – \$30
Art in Nature, 9 Classes	\$100
Cake Decorating, 6 Classes	\$80
Outdoor Yoga	\$45
Ski Program	\$349
Ski Program w/Sundance Ski Pass	\$299
Seasonal Cooking, 6 Classes	\$70
Furniture Refurbishing, 6 Classes	\$90
Summer Adventure Kids Camp, 4 Days	\$85
Adaptive Adventure Day Camp, 4 Days	\$85
Internet Safety	\$5
Self-Defense	\$25
Pre-K Field Day	\$45
Grief Recovery Workshop	\$75
Special Events:	
Facility Events	Cost of daily admission to Provo Recreation Center
Countdown	\$10

Drive-In Movie	Free
Halloween Carnival	<del>\$6</del> \$5 adult, <del>\$5</del> \$4 seniors and children
Science Palooza	\$5 children, adults free
Rec Center After-Hours Party	\$7
Dive-In Movie	\$5
Summer Luau	\$15 for nonmembers
Christmas Gala	\$15 for nonmembers
Skate Park Competition	Free early admission, \$5 day of

## PROVO SHOOTING SPORTS PARK

### Admission per Individual

All Individuals	\$5.00
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### Punch Passes for Open Public Hours

5 Punches	\$20.00
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### Group Reservations

Rifle Range – 2 Hours	\$30.00	+ \$4 per person
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Hand Gun Range Exclusive – 2 Hours	\$30.00	+ \$4 per person
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## SPORTS, ADULT

<del>Basketball</del>	
Basketball <del>Men's Summer</del>	\$615.00 <del>\$575.00</del>
<del>Adult Winter</del>	<del>\$575.00</del>
Flag Football	\$515.00 <del>\$475.00</del>
Soccer	\$280.00 <del>\$275.00</del>
Softball	
Adult Softball Tournaments <del>(NSA)</del>	\$275.00 <del>\$250.00</del>
Fall Softball	\$325.00 <del>\$305.00</del>
Fall Softball Doubleheaders	\$525.00 <del>\$480.00</del>
Spring Softball	\$375.00 <del>\$365.00</del>
Spring Softball Doubleheaders	\$625.00 <del>\$600.00</del>
<b>Tennis Lessons - Private</b>	
Single player lessons	\$45.00/person
Group lessons (2-4 players)	\$30.00/person
Tennis League/Lessons	\$60.00
<del>Ultimate Frisbee</del>	<del>\$195.00</del>
Volleyball - 6 on 6 Team	\$280.00 <del>\$260.00</del>

## SPORTS, YOUTH

Late Registration Fee All Youth Sports	\$10.00
Nonresident Fee All Youth Sports	\$10.00
Baseball	
Start Smart Baseball	\$40.00



T-Ball	\$45.00 <del>\$40.00</del>
Coach Pitch/Machine Pitch	\$50.00 <del>\$45.00</del>
Jr. Baseball, 3 – 4 Grade	\$80.00 <del>\$75.00</del>
Jr. Baseball, 5 – 6 Grade	\$85.00 <del>\$80.00</del>
Jr. Baseball, 7 – 11 Grade	\$87.00 <del>\$80.00</del>
Softball	
Girls Fastpitch, 3 – <del>4</del> Grade	\$70.00 <del>\$65.00</del>
Girls Fastpitch, 5-8 Grade	\$75.00
Basketball	
Start Smart Basketball	\$40.00
Jr. Jazz, 1 – 2 Grade	\$44.00 <del>\$40.00</del>
Jr. Jazz, 3 – 4 Grade	\$52.00 <del>\$48.00</del>
Jr. Jazz, 5 – 6 Grade	\$57.00 <del>\$53.00</del>
Jr. Jazz, 7 – 8 Grade	\$62.00 <del>\$58.00</del>
High School Basketball Team	\$550.00 <del>\$500.00</del>
Jr. Jazz Jersey	\$10.00
Flag Football	\$60.00 <del>\$50.00</del>
Soccer	
Start Smart Soccer	\$40.00
Youth Soccer (Spring, Fall)	
Preschool/Kindergarten/1 – 2 Grade	\$55.00 <del>\$50.00</del>
3 – 6 Grade	\$60.00 <del>\$55.00</del>
7 – 9 Grade	\$65.00 <del>\$60.00</del>
Soccer Jersey Combo	\$20.00
Tennis	

Lessons 2 Weeks	\$50.00 <del>\$45.00</del>
Lessons 4 Weeks	\$60.00 <del>\$50.00</del>
League	\$85.00 <del>\$83.00</del>
Track and Field	
Team Provo Track and Field	\$55.00 <del>\$47.00</del>
Cross Country Team	\$50.00 <del>\$40.00</del>
Volleyball - Co-Ed Youth Volleyball	\$55.00 <del>\$50.00</del>
Wrestling, 4 - 8 Grade	\$50.00 <del>\$40.00</del>
<del>Ultimate Frisbee</del>	<del>\$90 - \$140.00</del>

### SPORTS FIELDS RENTAL FEES

Baseball/Softball Fields

Softball Field Lights \$30 ~~\$25.00~~ per hour per field

Additional Field Prep

Weekdays ~~-\$~~/Saturday \$45/\$60 ~~\$40.00~~ per diamond

	Hourly (per field)	Half-Day (4 hours)	Daily
<b>Footprinters Softball Complex, 1150 S 1350 W</b>	<del>-\$75</del>	\$400 <del>\$300.00</del>	\$800 <del>\$600.00</del>
<b>Fort Utah Baseball Complex, 200 N Geneva Rd</b>	\$40 <del>\$35.00</del>	\$300 <del>\$175.00</del>	\$600 <del>\$350.00</del>
<b>Harmon's Softball Complex, 200 S 900 E</b>	\$75 <del>\$30.00</del>	\$200 <del>\$85.00</del>	\$400 <del>\$175.00</del>

**Sunset View Park, 525 S 1600 W**     ~~\$40~~~~\$30.00~~     ~~\$120~~~~\$85.00~~     ~~\$240~~~~\$175.00~~

Soccer Fields

Field Rental, per Field (Youth)     ~~\$30~~~~\$25.00~~ per hour

Field Rental, per Field (Adult)     ~~\$40~~~~\$35.00~~ per hour

Painting Lines, per Field

Fields 49 Yards and Under     ~~\$125~~~~\$100.00~~ per application; ~~\$55~~~~\$45.00~~ to remark

Fields 50-99 Yards     ~~\$150~~~~\$125.00~~ per application; ~~\$70~~~~\$60.00~~ to remark

Fields 100+ Yards     ~~\$175~~~~\$150.00~~ per application; ~~\$90~~~~\$75.00~~ to remark

Tennis

Single Court     ~~\$20~~~~\$10.00~~ per hour

2 Courts     ~~\$100~~~~\$50~~ per ½ day (4hr block); ~~\$200~~~~\$100~~ per full day (4hrs+)

~~3 Courts~~     ~~\$75 per ½ day (4hr block);~~  
~~\$150 per full day (4hrs+)~~

~~6 Courts~~     ~~\$150 per ½ day (4hr block);~~  
~~\$300 per full day (4hrs+)~~

Rugby     ~~\$30~~~~\$25.00~~/hour youth;  
~~\$40~~~~\$35.00~~/hour adult

**PEAKS ICE ARENA**

Service & Rentals

Ice – 1 hour	<del>\$200.00</del> \$195.00
Olympic Room – 1 hour	\$50.00
Mezzanine – 1 hour	\$75.00
<del>Small Turf – Fall/Winter 1 hour</del>	<del>\$50.00</del>
<del>Small Turf – Summer 1 hour</del>	<del>\$35.00</del>
Large Turf – Fall/Winter 1 hour	<del>\$110.00</del> \$100.00
Large Turf – Fall/Winter 1 hour League	\$120.00
Large Turf – Summer 1 hour	\$60.00
Large Turf – Summer 1 hour League	\$70.00
Half Turf - Fall/Winter 1 Hour	\$65.00
Half Turf – Fall/Winter 1 Hour League	\$75.00
Half Turf – Summer 1 Hour	\$40.00
Half Turf – Summer 1 Hour League	\$50.00
Broomball – flat fee	\$25.00
<del>Birthday Party – Gold</del>	<del>\$10.00/person</del>
<del>Birthday Party – Silver</del>	<del>\$6.00/person</del>
<b>Catering</b>	
Hot Chocolate	\$1/person
Hot Chocolate & Cookie	\$3/person
<b>Admission</b>	
Skate Rental	<del>\$4.00</del> \$3.00
Walker Rental	\$5.00
Admission (3-65)	\$6.00
<del>Adult Admission (12 – 62)</del>	<del>\$5.00</del>
<del>Youth Admission (4 – 11)</del>	<del>\$4.00</del>

Senior Admission (62+) \$4.00

Season Pass per person \$150.00

**Programs**

**Learn to Skate**

Snowplow ~~\$70.00/session~~  
\$80.00/session

Basic 1 – 6 ~~\$75.00/session~~  
\$80.00/session

Hockey 1 – 4 ~~\$75.00/session~~  
\$80.00/session

Specialty Classes \$80.00/session

**Youth Hockey**

Start Smart Hockey \$80.00/session

6U Youth Hockey \$225/session

~~Mini Mites Hockey \$145.00/session~~

8U Youth Hockey \$325/session

~~Polar Bear Youth Hockey –  
Division 1 \$750.00/season~~

~~Polar Bear Youth Hockey –  
Division 2 \$400.00/season~~

**Adult Hockey**

Adult Skills Clinic ~~\$90.00/session~~  
\$100.00/session

~~Peaks Adult Hockey League –  
Fall/Winter Season – per team \$3,300.00~~

Peaks Adult Hockey League – ~~\$2,500.00~~  
~~Summer~~ Season – per team \$2,450.00

Private Instruction \$110.00/month

**PERMIT AREAS**

Foothill Park Permit	\$15.00
University Garden/North Foothills Permit	\$15.00
Carterville Permit	\$100.00

**POLICE DEPARTMENT**

False Alarms	
The first three false alarms per calendar year	No fee
Fourth response	\$50.00
Fifth response	\$75.00
Sixth or more responses	\$100.00 each
Public school	\$50.00
<i>See Administrative: Records and GRAMA Requests for Police Department records-related fees.</i>	
Pet Licensing	As per the South Utah Valley Animal Shelter

**UTILITIES**

**UTILITY TRANSPORTATION FUND FEE**

Category	Fee per Month
----------	---------------

Residential A – Single-Family	\$3.50
Residential B – Multifamily	\$2.10
Commercial A (< 100 Trip-Ends)	\$9.50
Commercial B (100 – 199 Trip-Ends)	\$25.10
Commercial C (200 – 599 Trip-Ends)	\$75.50
Commercial D (600+ Trip-Ends)	\$225.50
Public Use A (< 300 Trip-Ends)	\$20.50
Public Use B (≥ 300 Trip-Ends)	\$91.50

## CULINARY WATER

As of July 1, ~~2022~~2021, the following fees will be as follows:

### Customer Service Fees

Residential Water Deposit	\$30.00
Nonresidential Deposit	Use of greater of 2-month avg. or \$100.00
Connect/Processing Fee	\$20.00
Field Credit Fee	\$40.00
After-Hours Connect Fee	\$75.00

### Water User Fees

Note: Water service provided to non-Provo residents will be double the rates listed here.

Monthly Base Charge

	<b>Unit</b>	
3/4"	\$17.70	Per month
1"	\$22.34	Per month
1 1/2"	\$48.03	Per month
2"	\$71.85	Per month
3"	\$139.30	Per month
4"	\$232.12	Per month
6"	\$275.65	Per month
8"	\$415.56	Per month
10"	\$552.75	Per month
12"	\$897.51	Per month
Commodity Charge — Summer	\$1.67	Per 1,000 gallons
Commodity Charge — Winter	\$1.01	Per 1,000 gallons

As of September 1, 2021, the following fees will be as follows:

	<b>Unit</b>	
3/4"	\$18.59	Per month
1"	\$23.46	Per month
1 1/2"	\$50.43	Per month
2"	\$75.44	Per month
3"	\$146.27	Per month



4"	\$243.73	Per month
6"	\$289.43	Per month
8"	\$436.34	Per month
10"	\$580.39	Per month
12"	\$942.39	Per month

**Commodity Charge**

Residential – Winter (November to April) Tier 1 <100K gallons	\$1.06	Per 1,000 gallons
Residential – Winter (November to April) Tier 2 >100K gallons	\$1.16	Per 1,000 gallons
Residential – Summer (May to October) Tier 1 <100K gallons	\$1.75	Per 1,000 gallons
Residential – Summer (May to October) Tier 2 >100K gallons	\$1.94	Per 1,000 gallons
Commercial – Winter (November to April) Tier 1 <500K gallons	\$1.06	Per 1,000 gallons
Commercial – Winter (November to April) Tier 2 >500K gallons	\$1.16	Per 1,000 gallons
Commercial – Summer (May to October) Tier 1 <500K gallons	\$1.75	Per 1,000 gallons
Commercial – Summer (May to October) Tier 2 >500K gallons	\$1.94	Per 1,000 gallons

As of September 1, 2022, the following fees will be as follows:

		Unit
3/4"	\$19.52	Per month
1"	\$24.63	Per month
1 1/2"	\$52.95	Per month
2"	\$79.21	Per month
3"	\$153.58	Per month
4"	\$255.92	Per month
6"	\$303.90	Per month
8"	\$458.16	Per month
10"	\$609.41	Per month
12"	\$989.51	Per month

**Commodity Charge**

Residential – Winter (November to April) Tier 1 <100K gallons	\$1.11	Per 1,000 gallons
Residential – Winter (November to April) Tier 2 >100K gallons	\$1.22	Per 1,000 gallons
Residential – Summer (May to October) Tier 1 <100K gallons	\$1.84	Per 1,000 gallons
Residential – Summer (May to October) Tier 2 >100K gallons	\$2.04	Per 1,000 gallons
Commercial – Winter (November to April) Tier 1 <500K gallons	\$1.11	Per 1,000 gallons

Commercial – Winter (November to April) Tier 2 >500K gallons	\$1.22	Per 1,000 gallons
Commercial – Summer (May to October) Tier 1 <500K gallons	\$1.84	Per 1,000 gallons
Commercial – Summer (May to October) Tier 2 >500K gallons	\$2.04	Per 1,000 gallons

As of July 1, ~~2022~~2021, the following fees will remain as follows:

Reimbursement for 8" Water Main Line Extensions \$60.00 Per In. ft.

Water Connection Fees – Meter Only

Includes furnishing and setting the meter only.

5/8"	\$425.02
3/4"	\$460.02
1"	\$514.02
1 1/2" P.D.	\$655.02
1 1/2" Turbine	\$653.02
2" P.D.	\$804.02
2" Turbine	\$812.50

3"	\$1,923.00
Turbine	
3" Compound	\$2,993.00
3" Mag	\$3,973.00
4"	\$2,080.00
Turbine	
4" Compound	\$3,608.00
4" Fire Service	\$6,735.12
4" Mag	\$4,213.00
6"	\$3,368.35
Turbine	
6" Compound	\$5,615.00
6" Fire Service	\$12,623.00
6" Mag	\$5,405.12
8" Fire Service	\$15,998.00
8"	\$4,593.72
Turbine	
Water Line Tapping Fees	
Contractor will be charged down time for city crews if tapping sleeve and valve are not installed and ready to be tapped.	
3/4" to 2"	\$150.00
4" to 8"	\$450.00
10" to 12"	\$550.00
Reducer Fees	
1" Service Size, 3/4" Meter Size	\$25.00

1 1/2" Service Size, 1" Meter Size	\$75.00
2" Service Size, 1" Meter Size	\$75.00
2" Service Size, 1 1/2" Meter Size	\$90.00
Fire Hydrant Meter Rental	\$5.00 per working day

## ENERGY

ALL ENERGY RATES SCHEDULES: ~~CHARGES SHALL BE AS FOLLOWS CAN BE FOUND AT:~~

<http://provopower.org/customer-service/>

### ~~Monthly Rates and Fees~~

#### ~~Schedule No. 1~~

##### ~~Residential~~

~~Customer Service Charge \$13.92 per connection~~

~~Energy Charge \$0.0734 per 1st 500 kWh  
\$0.1019 per 501 – 1,000 kWh  
\$0.1209 per additional kWh~~

~~Credit for Residential Electricity Generation \$0.06742 per kWh~~

#### ~~Schedule No. 2~~

##### ~~Commercial~~

##### ~~General Service Distribution Voltage~~

~~Customer Service Charge \$30.16~~

~~Energy Charge All kWh \$0.0446 per kWh~~

~~Demand Charge 0 – 5 kW \$8.04 per kW~~

~~Demand Charge All Additional \$14.36 per kW~~

~~Schedule No. 3~~

~~General Service Distribution Voltage (Optional Time of Use)~~

<del>Customer Service Charge</del>	<del>\$30.16</del>
<del>Energy Charge</del>	<del>\$0.0446 per kWh</del>
<del>On-Peak Demand Charge</del>	<del>\$13.30 per kW</del>
<del>Off-Peak Demand Charge</del>	<del>\$4.66 per kW</del>

~~Schedule No. 4~~

~~General Service Primary Voltage~~

<del>Customer Service Charge</del>	<del>\$30.16</del>
<del>Energy Charge</del>	<del>\$0.0446 per kWh</del>
<del>Demand Charge</del>	<del>\$12.60 per kW</del>

~~Schedule No. 6~~

~~Industrial~~

~~General Service – High Voltage~~

<del>Customer Service Charge</del>	<del>\$227.82</del>
<del>Energy Charge</del>	<del>\$0.0368 per kWh</del>
<del>Demand Charge</del>	<del>\$14.79 per kW</del>

~~Schedule No. 8~~

~~Highway Lighting, Traffic and Other Signal System Service~~

~~Highway Lighting~~

<del>Customer Service Charge</del>	<del>\$13.92</del>
<del>Energy (\$/kWh) 1st 500 kWh</del>	<del>\$0.0734</del>
<del>501 – 1,000 kWh</del>	<del>\$0.1019</del>
<del>All Additional</del>	<del>\$0.1209</del>

~~Traffic and Other Signal Systems~~

~~Customer Service Charge \$13.92~~

~~Energy (\$/kWh) 1st 500 kWh \$0.0734~~

~~501 – 1,000 kWh \$0.1019~~

~~All Additional \$0.1209~~

~~Schedule No. 10~~

~~Temporary Service~~

~~Residential~~

~~Customer Service Charge See Schedule No. 1~~

~~Commercial – EL10~~

~~Customer Service Charge See Schedule No. 2~~

~~Schedule No. 11~~

~~Nonresidential – Non-Commercial Detached Buildings~~

~~Customer Service Charge \$15.65~~

~~Energy Charge \$0.0949 per 1st 300 kWh  
\$0.1088 per additional kWh~~

~~Schedule No. 12~~

~~Private Outdoor Security Lighting (Not Metered)~~

~~Monthly Rate See Table~~

<del>Light Fixture Type</del>	<del>Watts</del>	<del>Rate</del>
<del>High Pressure Sodium (HPS)</del>	<del>150</del>	<del>\$17.00</del>
	<del>250</del>	<del>\$20.50</del>
<del>Light Emitting Diode (LED)</del>	<del>65</del>	<del>\$26.65</del>
<del>35' Wood Pole</del>	<del>Up front</del>	<del>12 month billings</del>
	<del>\$1,385.00</del>	<del>\$118.57</del>

<del>25' Steel Pole</del>	<del>Up front</del>	<del>12-month billings</del>
	<del>\$2,055.00</del>	<del>\$175.93</del>
<del>Energy Services Only No Maintenance</del>	<del>PVT-LT</del>	<del>\$3.70</del>
	<del>75W</del>	<del>\$4.05</del>
	<del>1000</del>	<del>\$32.62</del>

~~Schedule No. 13~~

<del>Small Cell Installation</del>	<del>Watts</del>	<del>Rate Per Month</del>
<del>Energy Only (no maintenance)</del>	<del>500</del>	<del>\$32.62</del>
	<del>1,000</del>	<del>\$65.24</del>

~~Schedule 20~~

~~Energy Cost Adjustment (ECA)~~

~~Due to volatile and unpredictable power costs, the Energy Department will determine an ECA approximately every 6 months, likely in March and September of each year. The ECA is calculated to collect or refund the base power costs as calculated on cents per kWh basis. Prior to changing the ECA, notice will be given to the Administration and Municipal Council.~~

~~(See Rate Schedule 20 for exact formula to get the ECA)~~

~~Schedule 21\*~~

~~Telecom Debt Charge~~

<del>Residential (Schedule 1)</del>	<del>Monthly Charge \$5.35</del>
<del>Commercial (Schedules 2, 3, 4, 10)</del>	<del>Monthly Charge \$10.00 + 2.3%</del>
<del>Industrial (Schedule 6)</del>	<del>Monthly Charge \$2,000.00 + 0.34%</del>



~~\*This flat charge is subject to change as required to generate \$268,000 total revenue per month from the Telecom Debt Charge after applying the Telecom Debt Charge to the Industrial and Commercial Schedules.~~

#### Customer Service Fees

Residential Electric Deposit	\$75.00
Nonresidential Deposit	use greater of 2-month avg. or \$100.00
Meter Reading Fee for AMI Opt-Out (If Eligible)	\$10.00/month
Credit Reconnect	\$40.00
Returned Check	as set by State Law
Connect/Processing Fee	\$20.00
After Hours Connect Fee	\$75.00
Same Day Connect Fee	\$75.00
Connect/Processing Fee (3-Phase Service)	\$60.00
Credit Reconnect (3-Phase Service)	\$150.00
Engineering Division Fees	
Temporary Hook-Up Fee	\$300.00
Upgrade Overhead Connection Fee	\$435.00
Upgrade Underground Connection Fee	\$600.00
Demolition Service Removal	\$200.00
Additional Hook-Up Inspections (beyond 2)	\$50.00
Net Metering/Solar 100-200 Amp Residential	\$375.00

Net Metering/Solar 200-400 Amp Commercial/Residential	\$825.00
Meter Tampering Fee	
1st Offense	\$100.00
2nd Offense	\$250.00
Electric Facility Relocation Fee	Actual Costs
Master Metering Penalty Fee	\$250.00
Aid to Construction Fees	Actual Costs
Banner Installation and Removal	\$150.00
Each Additional Week	\$50.00
Pole Attachment Fee	\$15.00
Electric Vehicle Charging Rate	\$0.11/kWh

Service Connection Fees

**Single-Phase Meters**

Amperage	1 Meter Service	Multi-Metering 120/240 V cost
0 – 200	<del>\$700</del> \$875	+ <del>\$155</del> \$255/additional meter
210 – 400	<del>\$650</del> \$1,100	+ <del>\$155</del> \$255 additional meter
401 – 1000	<del>\$1,700</del> \$1,950	+ <del>\$155</del> \$255/additional meter

**Three-Phase Meters**

Amperage	1 Meter Service	Multi-Metering 120/208 V cost
0 – 200	<del>\$1,200</del> \$275	+ <del>\$255</del> \$520/additional meter
201 – 400	<del>\$1,100</del> \$225	+ <del>\$255</del> \$520/additional meter

401 – 800	\$2,325,475	+ \$255,520/additional meter
801 – 1600	\$3,300,950	+ \$255,520/additional meter
<del>1601 – 2500</del>	<del>\$3,900</del>	<del>+ \$255/additional meter</del>
<del>2501 – 4000</del>	<del>\$4,350</del>	<del>+ \$255/additional meter</del>

~~Schedule 22~~

~~Renewable Energy Program – Renew Choice~~

~~Availability~~

~~This schedule is available at any point on the Energy Department electric system where facilities of adequate capacity and standard residential voltages are available.~~

~~Application~~

~~This schedule is applicable to all electric service points of those who voluntarily participate in this schedule.~~

~~Monthly Rate~~

~~The customer’s monthly utility bill will show the number of requested one hundred (100) kWh blocks multiplied by the rate shown below, as amended from time to time by the Municipal Council. The monthly bill amount is in addition to all other rates, charges, taxes and fees contained within the applicable rate schedules. The monthly charge is one dollar and fifty cents (\$1.50) per one hundred (100) kWh block.~~

~~Renewable Energy~~

~~In accordance to monthly subscription rates and quantities purchased by customers, renewable energy from wind, hydro and/or solar resources will be purchased by UMPA and certified with the applicable “renewable energy credits – RECs” for the delivery into~~

~~the power grid as part of the UMPA power supply mix. Renewable energy will be purchased, scheduled, billed and managed by UMPA to meet the demands and interest of the program. UMPA will have sole discretion to purchase and/or build renewable resources to meet the requirements of the renewable program. The UMPA renewable program will be regulated and governed by the UMPA Board of Directors.~~

#### ~~Conditions~~

- ~~• Customer must be in good standing to enroll into the program.~~
- ~~• Customer may cancel the service or modify the number of blocks at any time. However, the customer will be responsible for renewable services and charges until the end of the billing cycle. After a customer request to cancel or modify, the City will stop at the end of the next billing cycle or modify the billing of the blocks at the start of the next billing cycle.~~
- ~~• The City and UMPA agree to identify and track all funds associated with the program.~~
- ~~• An administrative fee of ten percent (10%) may be included in the rate. The City may collect and use five percent (5%) of the rate to cover the billing costs. UMPA may collect and use five percent (5%) of the rate for marketing materials.~~
- ~~• The City will give notice to the Renew Choice customers sixty (60) days in advance for any rate changes to Renew Choice approved by the City.~~

#### ~~Tax Adjustments~~

~~The amount computed at the above monthly rate shall be subject to taxes, assessments and surcharges imposed by Provo City or any governmental authority authorized to levy said taxes, assessments or surcharges.~~

~~Terms and Conditions~~

~~Service under this schedule will be in accordance with the Energy Department's electric service standards and policies and terms and conditions set forth by the Department's standard application requirements and Provo City ordinances, including any future additions or amendments.~~

**SANITATION**

**Curbside Residential Fees (per month for weekly service)**

Garbage – No Recycling (No Yard Waste or Household Recycling)	\$19.25
Garbage – With Recycling (Yard Waste and/or Household Recycling)	\$17.25
Household Recycling	\$7.70
Yard Waste Recycling (Billed March – November only)	\$6.00
Return Service Fee	\$10.00

**Suspension of Residential Service**

Standby charge of \$1.00 per month to be paid during suspension

**Roll-Off Disposal**

Tipping Fee (in addition to hauling fee)	\$39.00 per ton
Delivery and First Hauling	\$120.00
Each Additional Hauling	\$85.00

**Commercial Frontload Fees (per month for weekly service)**

3 Yard Container	\$34.00
4 Yard Container	\$45.00
6 Yard Container	\$68.00
8 Yard Container	\$90.00

**Other Charges**

Truck and Crew	\$100.00 per hour
Disposal Charge of Waste	\$50.00 minimum charge
Replacement of Damaged Can	\$65.00
Fine for Trash in Yard Waste Can	\$25.00
Sanitation Ordinance Violation	\$25.00 per violation
Can Return Fee (Less Than One Year of Service)	\$65.00

**Compost**

Drop-Off Fee (only noncommercial, Provo residents allowed)	\$5.00 per load
Compost Purchase (residents)	\$3.00 per cubic yard
Compost Purchase (nonresidents)	\$6.00 per cubic yard

**STORM WATER**

See Stormwater Service District Fee Schedule.

## WASTEWATER

Note: Wastewater service provided to non-Provo residents will be double the rates listed here.

~~As of July 1, 2021, the following fees will remain as follows:~~

~~Monthly Residential Base Charge~~

~~Base Rate Single Unit – \$17.16 per connection~~

~~Base Rate Multiple Units – \$15.45 per unit~~

~~Monthly Nonresidential Base Charge~~

<del>Meter Size</del>	<del>Base Charge</del>
<del>3/4"</del>	<del>\$17.16</del>
<del>1</del>	<del>\$42.91</del>
<del>1.5</del>	<del>\$85.83</del>
<del>2</del>	<del>\$137.31</del>
<del>3</del>	<del>\$257.46</del>
<del>4</del>	<del>\$429.10</del>
<del>6</del>	<del>\$858.19</del>
<del>8</del>	<del>\$1,373.10</del>

~~All Uses Commodity Charge – \$4.70 per 1,000 gallons~~

As of ~~July~~ **September 1, 2024**, the following fees will ~~remain~~ **be** as follows:

Monthly Residential Base Charge

Base Rate Single Unit – \$18.88 per connection

Base Rate Multiple Units – \$17.00 per unit

Monthly Nonresidential Base Charge

Meter Size	Base Charge
3/4"	\$18.88
1	\$47.20
1.5	\$94.41
2	\$151.04
3	\$283.21
4	\$472.01
6	\$944.01
8	\$1,510.41

All Uses Commodity Charge - \$5.17 per 1,000 gallons

As of September 1, 2022, the following fees will be as follows:

Monthly Residential Base Charge

Base Rate Single Unit - \$20.58 per connection

Base Rate Multiple Units - \$18.53 per unit

Monthly Nonresidential Base Charge

Meter Size	Base Charge
3/4"	\$20.58
1	\$51.45
1.5	\$102.91
2	\$164.63
3	\$308.70
4	\$514.49
6	\$1,028.97
8	\$1,646.35

All Uses Commodity Charge - \$5.64 per 1,000 gallons

As of July 1, 2021, the following fees will be as follows:

**Equipment Rates**

Jetter Truck ~~\$250.00~~ \$225.00/hour



Closed Circuit TV Truck      ~~\$250.00~~ ~~\$225.00~~/hour

Wastewater Contribution Permit

Annual Fee      \$200.00      per year

Other fees are based on time and materials

Hauled in Waste

Resident Waste      \$30.00      per 1,000      New dump  
from Septic Tanks      gallons      station  
recovery  
cost.

Resident Waste      \$13.00      per 1,000  
from Holding      gallons  
Tanks

Nonresident      \$60.00      per 1,000  
Waste from Septic      gallons  
Tanks

Nonresident      \$26.00      per 1,000  
Waste from      gallons  
Holding Tanks

~~As of July 1, 2021, the following fee will remain as follows:~~

~~Nonconnection to Available Sewer~~

~~Within 300 ft. of      \$17.16      per month  
City Sewer~~

As of ~~July~~ ~~September~~ 1, 2022, the following fee will  
remain as follows:

Nonconnection to Available Sewer

Within 300 ft. of      \$18.88      per month  
City Sewer

As of September 1, 2022, the following fee will be as  
follows:

Nonconnection to Available Sewer

Within 300 ft. of City Sewer \$20.58 per month

As of July 1, 2022, the following fees will remain as follows:

Wastewater Surcharge Fees

Biochemical Oxygen Demand	\$0.2503	per pound	Will be reviewed again in Plant Master Plan.
Suspended Solids	\$0.1006	per pound	Will be reviewed again in Plant Master Plan.
Oil or Grease	\$0.1700	per pound	Will be reviewed again in Plant Master Plan.
Standard Monitoring Fee	\$50.00	per occurrence	To cover inspections cost.
Reimbursement for 8" Sewer Main Line Extensions	\$50.00	Per ln. ft.	

(Am Res. 2008-26, Am Res. 2011-09, Am 2012-14, Am 2012-15, Am 2012-26, Am 2012-38, Am 2012-46, Am 2013-10, Am 2013-21, Am 2013-23, Am 2013-24, Am 2013-42, Am 2014-17, Am 2015-08, Am 2015-28, Am 2016-05, Am 2016-12, Am 2016-19, Am 2016-22, Am 2016-28, Am 2017-03, Am 2017-11, Am 2017-28, Am 2018-08, Am 2018-

19, Am 2018-35, Am 2019-03, Am 2019-23, Am 2019-30, Am 2019-36, Am 2019-44, Am 2020-19, Am 2021-11, Am 2021-17, Am 2021-25)

**The Provo City Code is current through Ordinance 2021-45, passed December 14, 2021.**

Disclaimer: The city recorder has the official version of the Provo City Code. Users should contact the city recorder for ordinances passed subsequent to the ordinance cited above.

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