

Long-Term Financial Analysis

May 2016



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Introduction

The challenges and opportunities facing Sandy City can be large and complex and require a concerted approach to manage. As a key element of this effort, annual budget review and approval may be considered one of the most important policy and decision-making processes our City undertakes each year. However, because the budget process is an annual one, it sometimes may not provide the longer-term perspective that can be helpful to prepare for and meet the City's service objectives. This long-term financial analysis is intended to complement the City's planning framework because it brings a long-term perspective to resource availability that is necessary for setting realistic boundaries on what it can accomplish, and because it helps bring focus to the discussion of allocating resources to the highest priorities.

Long-term financial planning combines financial forecasting with financial strategizing to identify future challenges and opportunities, the causes of fiscal imbalances, and strategies to secure financial sustainability. This study's purpose is not simply to project the status quo years into the future – rather, it considers a series of possible futures confronting Sandy City, examines the financial consequences thereof, and may thereby aid in determining the most appropriate policy and strategy response. It is from this broad consideration that the primary benefit of this analysis flows: to stimulate discussion and thinking about the long-term impacts of decisions made today and how Sandy can begin positioning itself now to maximize its ability to meet challenges, exploit opportunities, and deliver a stable level of essential services.

This long-term financial study focuses solely on the City's General Fund. The contents describe financial policies, address service-level preferences, deal with potential financial environments, present long-term revenue and expenditure projections, recognize capital project needs, discuss debt position and identify strategies to handle potential financial gaps or other long-term issues. It is anticipated that this analysis will help to generate strategies that can be made operational in the forthcoming annual budgets of the City.

This analysis begins with the City's overall mission and goals. It then includes guiding financial principles of the City along with revenue policies, as well as a description of major revenue sources. Afterward, there is a section identifying the City's major expenditures and describing the City's debt policy and outstanding debt service. The next section includes four different projection scenarios with a time horizon of 10 years beyond the current budget year, including strategies to address fiscal imbalances, accompanied by the set of assumptions used and a description of the revenue and expenditure accounts. The last section includes a capital project projection also looking forward 10 years.



GOALS & OBJECTIVES

Sandy City has adopted the following mission statement:

“Working together to enhance the quality of life in our community”

This mission, as stated in the current budget document reflects the input of numerous individuals and groups, including the Mayor, the City Council, citizens, the Chief Administrative Officer, department heads, budget staff, and others. This section outlines eight citywide goals that have shaped budgetary decisions for this fiscal year in efforts to enhance the quality of life for Sandy citizens. Although all eight goals are important, the goal of maintaining and improving basic core municipal services is the highest priority.

FY 2016-17 CITYWIDE GOALS

- 1) Maintain and improve basic core municipal services
- 2) Maintain integrity of residential neighborhoods and preserve property values
- 3) Preserve and improve public infrastructure and transportation systems
- 4) Preserve and expand existing businesses / seek new clean commercial businesses
- 5) Develop and improve the City’s recreational trails and increase recreational opportunities (i.e. provide park and green spaces for recreational activities and to enhance the environment)
- 6) Develop and maintain community facilities
- 7) Strengthen communications with citizens, businesses, and other institutions
- 8) Maintain a highly qualified employee workforce



GUIDING FINANCIAL PRINCIPLES

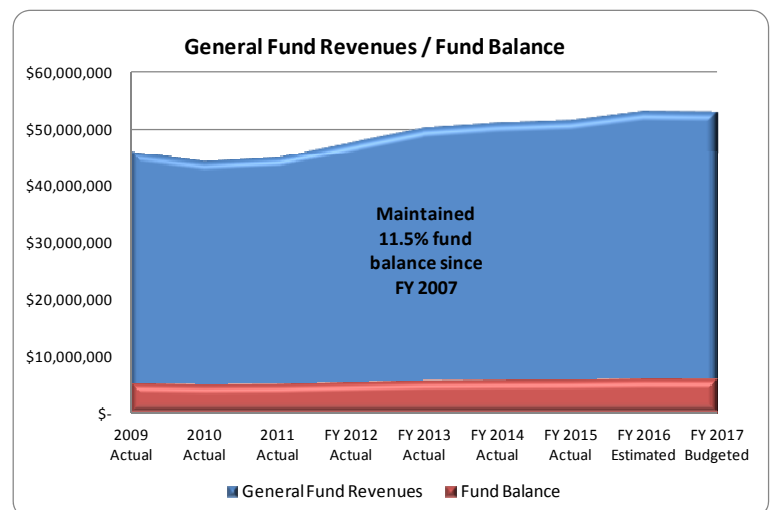
While the City's long-term goals and objectives guide what the budget accomplishes, how that is accomplished is based on the following guiding principles:

- Sandy City exists only to serve the needs of its citizens. Since these needs are continuing and changing, the City should consistently receive citizen feedback based on both long-term and current needs.
- Sandy City should strive for economy, efficiency, and effectiveness in providing basic services. Thus, these services should not cost more than similar services provided by private industry.
- Sandy City should strive for generational fairness. Thus, each generation of taxpayers should pay its fair share of the long-range cost of these city services.
- Sandy City should finance services rendered to the general public (such as police, fire, streets, and parks) from revenues imposed on the general public, such as property and sales taxes. Generally, special services rendered to specific groups of citizens should be financed by user fees, license and permit fees, or special assessments.
- Sandy City should balance all budgets annually, in accordance with the requirements of Utah law, which states the following:
 - The total of the anticipated revenues shall equal the total of appropriated expenditures (Section 10-6-110, U.C.A.).
 - The governing body of any city may not make any appropriation in the final budget of any fund in excess of the estimated expendable revenue for the budget period of the fund (Section 10-6-117, U.C.A.).
- Sandy City should allow for a reasonable surplus (fund balance) to accumulate for the following purposes:
 - To provide sufficient working capital.
 - To provide a cushion to absorb emergencies such as floods, earthquakes, etc.
 - To provide for unavoidable shortfalls in revenues.
 - To secure the City's debt and its bond rating.
 - To accumulate funding for planned capital expenditures.
 - To meet reserve requirements for liabilities already incurred but not yet paid as is the case with the Risk Management Fund.

The City has adopted specific policies based on these guiding principles by which it conducts its financial affairs.

FUND BALANCE AND RESERVES

Utah state law allows cities to accumulate retained earnings or fund balances as appropriate in any fund (see U.C.A. 10-6-116). However, the law restricts balances in the general fund as follows: (1) Any fund balance less than 5% of estimated revenue may be used for working capital, certain emergency expenditures, or to cover an unexpected revenue shortfall that would result in a year-end excess of expenditures over revenues; (2) Fund balance greater than 5% but less than 25% may be used for budget purposes; and (3) Any fund balance in excess of 25% must be included in the appropriations of the next fiscal year.



REVENUE & TAXATION

Sandy City is funded through two categories of revenue: taxes and fees. Tax revenue is primarily used to pay for services provided to the public in general such as police, fire, streets, and parks. The City also provides services that benefit specific groups of citizens for which a specific fee is charged which is intended to pay for all or part of the costs incurred to provide that service. The City follows the revenue policies below:

REVENUE POLICIES

- Sandy City should estimate revenues conservatively to avoid unexpected deficits and to provide a funding source for capital project needs.
- Sandy City should seek to use a portion of ongoing revenue for one-time expenditures, thereby mitigating the effects of a downturn in ongoing revenue.
- Sandy City should minimize the use of one-time revenue to fund ongoing services.
- Sandy City should aggressively collect all revenues or taxes due.
- Sandy City should annually review user fees, impact fees, license and permit fees, and special assessments:
 - To determine that the full long-term service costs are not being subsidized by general revenues or passed on to future generations of taxpayers.
 - To determine the subsidy level of some fees.
 - To consider new fees.
- Sandy City should waive or defer fees only in accordance with the administrative appeal procedure under standards set by the City Council. The Finance Director has been designated as administrative appeal officer to review all revenue appeals. All fees waived or deferred must be documented and submitted to the City Treasurer. In addition, any fee determined to be uncollectible must be approved to be written off by the Finance Director.
- Sandy City should seek to maintain a stable tax rate. Generally, taxes should not be increased unless:
 - Inflation has clearly forced operating costs upward faster than tax growth.
 - New services are instituted to meet citizens' needs.
 - Otherwise determined to be in the best interest of the City as determined by the City Council.

REVENUE ANALYSIS

User Fees – User fee revenue will be discussed in the section corresponding to the department that provides the service funded by the fee. User fees are based on an analysis of how much of the cost should be covered by the fee versus how much should be subsidized by general taxes and revenue. Factors considered in the analysis include:

- The current and long-term costs of providing the service.
- Whether the service benefits the general public versus an individual user, and
- Whether the same service can be offered privately at a lower cost.
- How the fees compare with those charged by other cities.

General Taxes & Revenue – The remainder of this section will provide information on the major tax revenue sources used to fund the city's general government services. Each source will have information on:

- How the tax is calculated,
- Significant trends,
- Underlying assumptions for the revenue estimates, and
- A look at how Sandy's taxes compare with similar jurisdictions.

Ideally the City’s revenue would come from a balanced mix of sources. Conventional wisdom may suggest that a “three-legged stool” (i.e. combination of three major revenue streams) would provide more financial stability by avoiding over-reliance on a single revenue source. Obviously a three-legged stool is sturdier when each of the legs is the same length. This same logic applies to the City’s finances relative to revenue. Given our current situation, our proverbial three-legged stool would not even stand upright. While we do not expect equality between our three highest sources of revenue (sales tax, franchise tax, and property tax), it would be beneficial to work towards greater proportionality.



The chart below shows the six-year trend for those revenue sources classified as general taxes and revenue as well as the receipts for state road funds. In total, these five sources comprise over 79% of the general fund revenue. Sales tax revenue fluctuates more with the economy than the other revenue sources. This chart also shows sales tax increasing as expected due to improvement in both the State and Sandy economy. Franchise tax is projected to decrease based on power and water consumption trends.

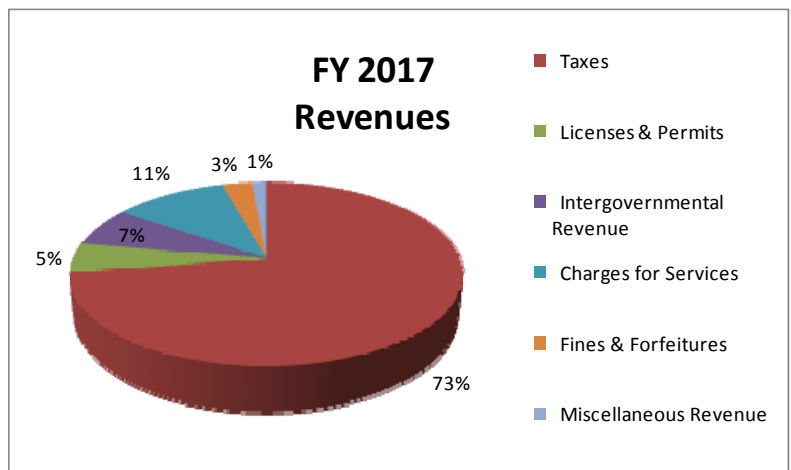
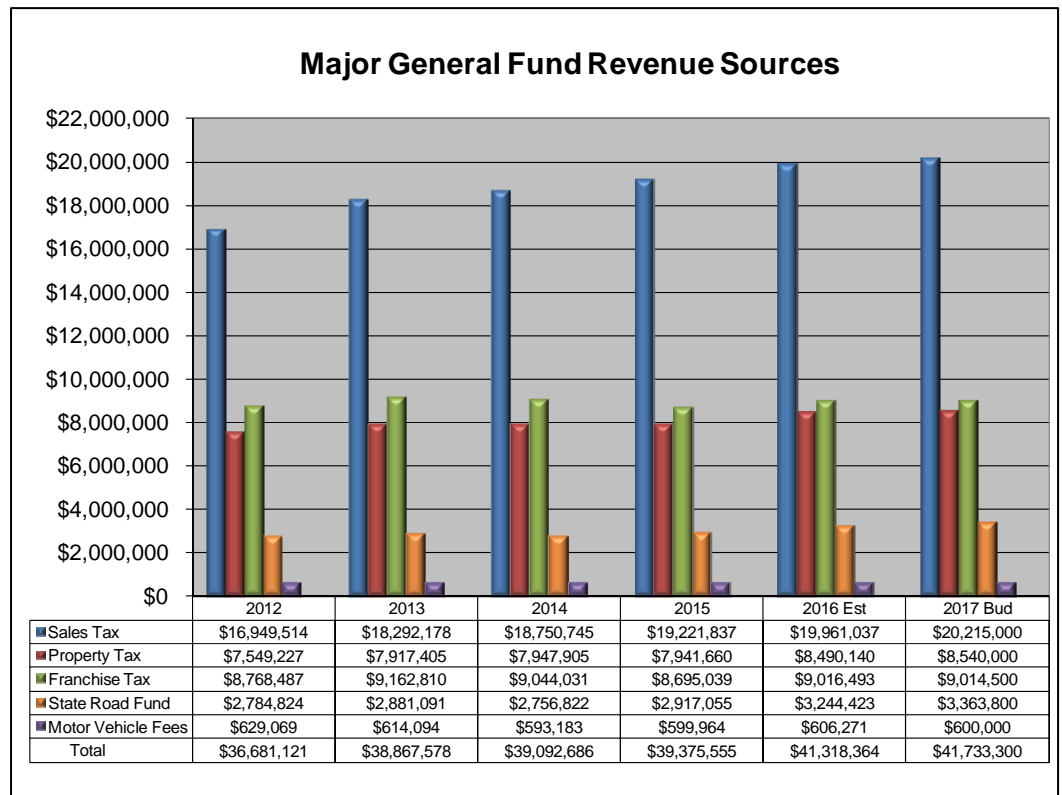
Property tax, state road funds, and motor vehicle fees have remained relatively stable or have declined. The reasons for these shifts are outlined in the sections that follow. The chart below gives a breakdown of major revenue categories.

SALES TAX

Sales tax is Sandy City’s largest revenue source contributing over 38% of general fund revenue. State law authorizes cities to receive sales tax revenue based on the process described in the chart shown here. Sales tax revenue is forecasted by the Finance

Department using a qualitative method which makes judgments about each of the relevant factors in this distribution model. Trends in each of the relevant factors were analyzed as follows:

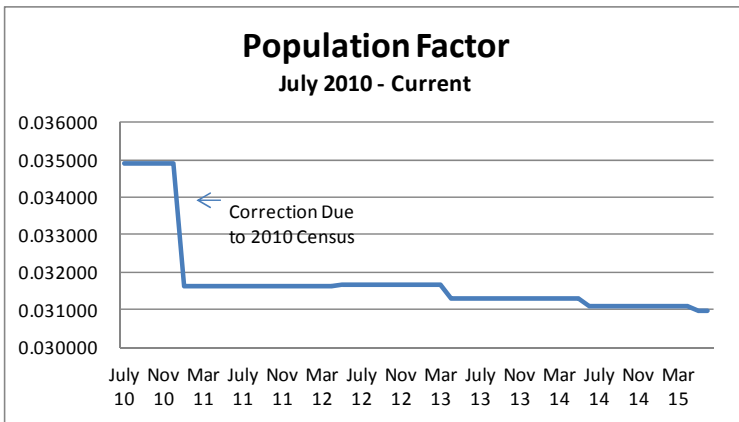
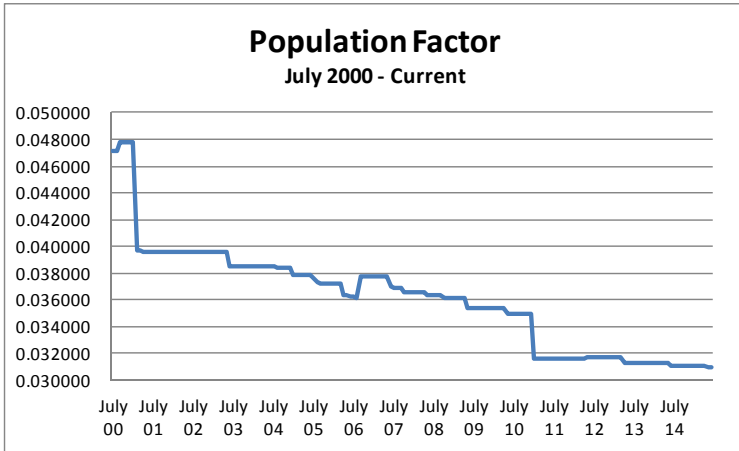
State Law – A review of state law was performed and one change was incorporated and noted in the scenarios. A vote took place in the fall of 2015 for a local option sales tax rate increase, but it did not pass.



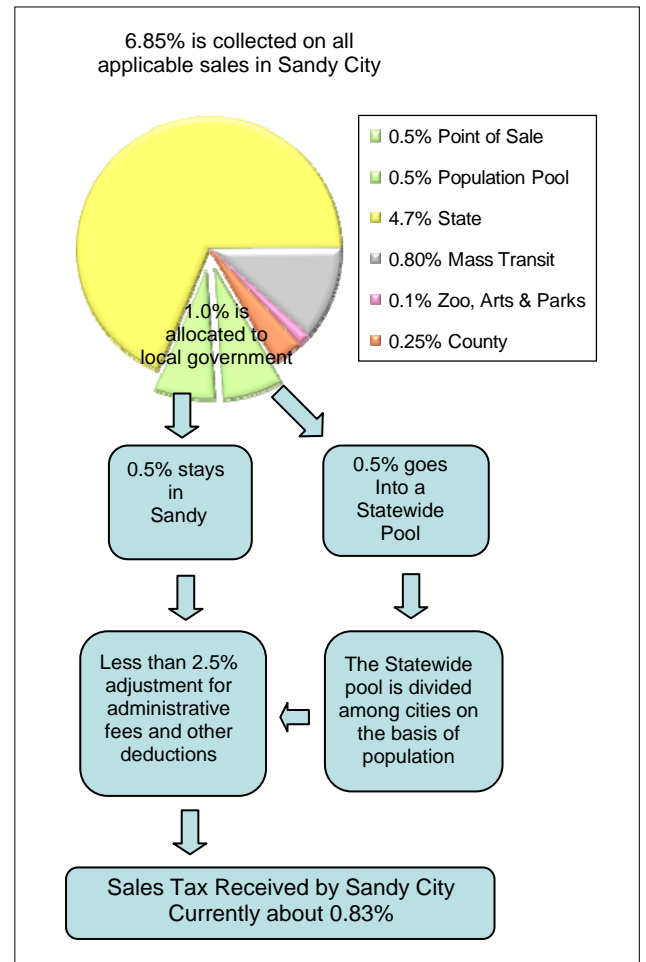
Population Data – Changes in population data can have a significant impact on sales tax revenue. In the past, Sandy has received a significant decrease in sales tax collections due to the 2010 census which showed a decline in Sandy’s population. This decreases our population factor which is our percentage of the State’s population. The first chart below shows the population decrease following both the 2000 and 2010 census. Although the 2010 Census resulted in less than .5% decrease to Sandy’s Population Factor, using that factor during FY 2015 would have equated to an additional \$1,000,000. The second chart shows the decline of the population factor in more recent years. Sandy now receives a smaller share of

the statewide sales tax distribution than it has in past years. Going forward, with the anticipated population increase, partially due to the Cairns Development and annexations, Sandy’s population is forecasted to grow consistent with State growth.

Statewide Sales – With half of the sales tax revenue coming from the statewide pool, the amount of statewide sales is a major factor in the estimate. Statewide sales are incorporated in the overall sales tax estimates.



Sandy City Sales – With the other half of sales tax revenue deriving directly from sales made in Sandy, it is important to project separately the growth in retail sales made in Sandy. Sandy sales have lagged in recent years compared to statewide sales. Sandy local sales projections vary in each scenario, and are noted in the assumptions.



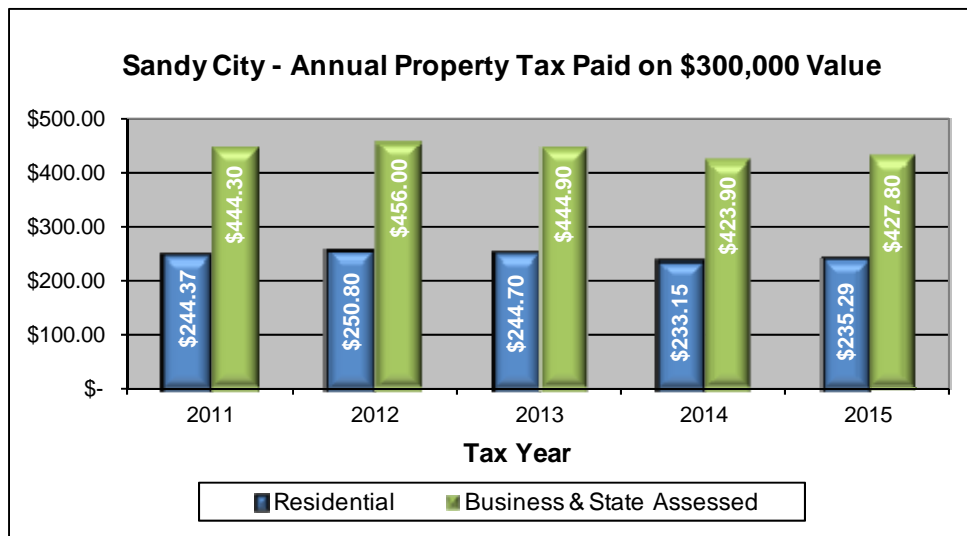
PROPERTY TAX

Property tax is Sandy City's third largest source of tax revenue accounting for over 16% of general fund revenue. The chart below shows how this compares with other cities.

	Sales Tax as a % of General Fund	Property Tax as a % of General Fund	Franchise Tax as a % of General Fund
Draper	48%	24%	3%
Layton	42%	21%	19%
Sandy	38%	16%	17%
Taylorsville	38%	15%	19%
Orem	37%	12%	16%
Murray	31%	13%	11%
Ogden	31%	20%	14%
Provo	30%	8%	17%
West Valley	29%	31%	13%
West Jordan	28%	20%	12%
St George	28%	14%	12%
Lehi	28%	25%	14%
South Jordan	27%	25%	10%

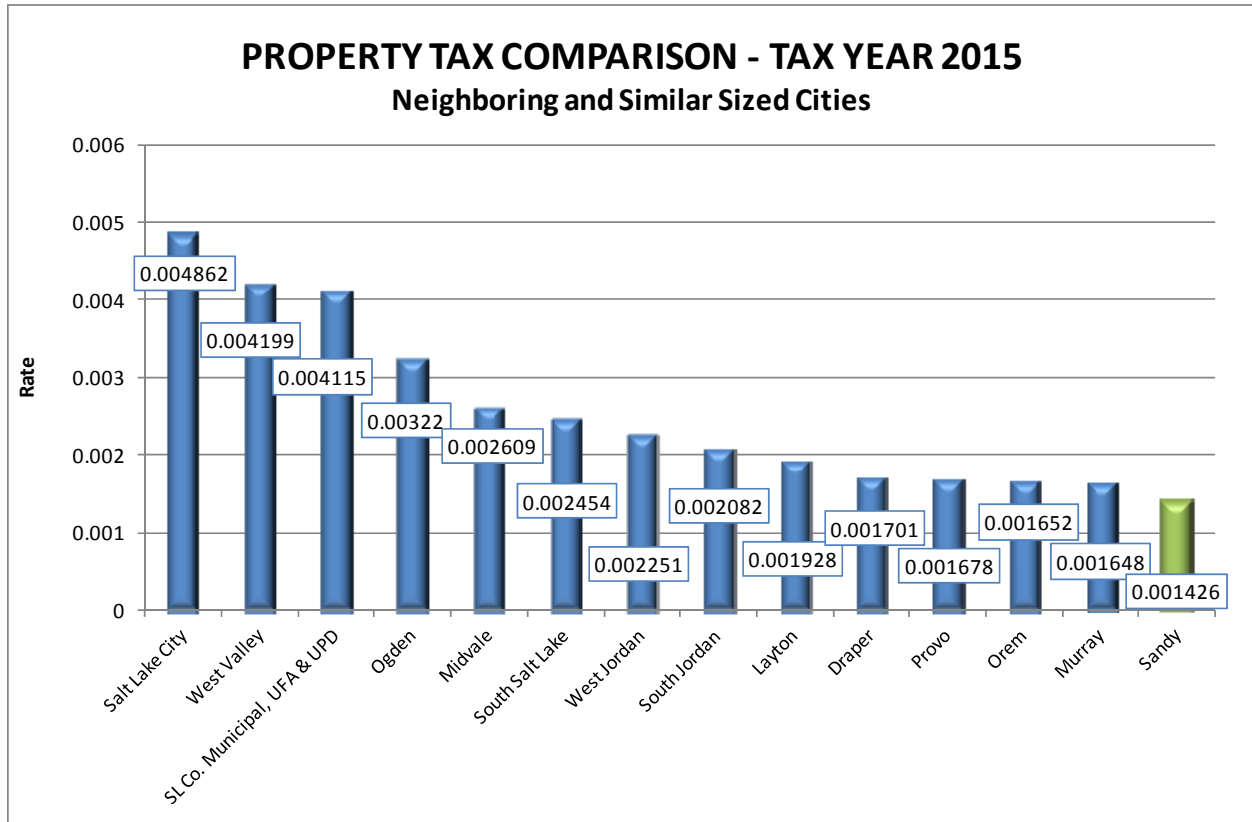
The following table and chart show historical tax rates for the city and how they relate to an average \$300,000 property. Residential properties are taxed at 55% of the value, while business and state assessed properties are taxed at 100% of the value.

	Tax Year 2011	Tax Year 2012	Tax Year 2013	Tax Year 2014	Tax Year 2015
Tax Rate:					
General Fund	0.001407	0.001444	0.001409	0.001342	0.001354
Risk Management Fund	0.000074	0.000076	0.000074	0.000071	0.000072
Total Tax Rate	0.001481	0.001520	0.001483	0.001413	0.001426
Property Tax on \$300,000 Home	\$ 244.37	\$ 250.80	\$ 244.70	\$ 233.15	\$ 235.29
Property Tax on \$300,000 Business or State Assessed Property	\$ 444.30	\$ 456.00	\$ 444.90	\$ 423.90	\$ 427.80



It should be noted that the Alta Canyon Sports Center, which is managed and operated by Sandy City, also levies a property tax. By virtue of Alta Canyon’s status as a special district, this tax is separate from the Sandy City property tax. The scenarios presented in this analysis assume that the Alta Canyon special district remains intact.

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 revenue 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 advertisements and public hearings from which the name “Truth in Taxation” is derived.



Property Tax Rate – Sandy City’s property tax rate is modest when compared to its neighboring cities and similar sized cities in Utah as illustrated in the chart on the previous page. The FY 2016 budget included a 4% increase in the tax rate.

New Growth – New growth is initially estimated using a trend analysis and using a report of new construction generated by the city’s Building Division.

FRANCHISE TAX

Franchise Taxes are the second largest source of General Fund Revenue generating over 17% of general fund revenue. State law authorizes cities to collect up to 6% on utilities operating within city boundaries. The relevant factors in forecasting franchise fee revenue are as follows:

Tax Rate – Sandy City charges a 6% franchise tax to the electric, natural gas, and water utilities. In addition, the City charges 5% for cable television and 3.5% for telecommunication services (set by state law).

Utility Rate – Changes in utility rates affect the revenue collected by the utility and therefore the amount of tax remitted to the city. Utility rates are regulated by the Public Service Commission. It has been common to experience rate decreases as well as increases. Any announced rate changes are factored into the revenue projections.

Usage – Utility revenue is sensitive to changes in usage. The electric and natural gas utilities can be affected in particular by the weather. The projections take weather variations into account and assume a normal weather pattern. The size of households also has some effect on utility usage. The average household size in Sandy has decreased in recent years, which has resulted in reduced usage.

MOTOR VEHICLE FEES

Motor vehicle fees account for 1.1% of general fund revenue. It is a uniform fee based on the age of the vehicle. The fee is applicable to passenger cars, light trucks (including sport utility vehicles), and vans. These fees are due at the time of registration, even on new vehicles and vehicles that are registered more than once during a given year. The fees are as outlined in the table.

The fees collected are transmitted to the County where they are distributed to the taxing jurisdictions in proportion with the property tax revenue. As a result, the distribution is affected by changes in tax rates and growth in other jurisdictions. Other County jurisdictions have increased property taxes more than Sandy. The result is that Sandy has received a smaller portion of the available motor vehicle fees. A qualitative method is used to project revenue based on past trends.

Age of Vehicle	Equivalent Tax
Less than 3 years	\$150
3 or more years but less than 6 years	\$110
6 or more years but less than 9 years	\$80
9 or more years but less than 12 years	\$50
12 or more years	\$10

Source: Utah Department of Motor Vehicles Website

STATE ROAD FUNDS

State Road Funds generate 6.4% of general fund revenue. This revenue source is the City’s share of the B&C Road Fund administered by the Utah Department of Transportation. Sandy City receives its allocation through a formula weighted 50% on the City’s proportion of the state’s population and 50% on the City’s proportion of the state’s road miles. Because Sandy’s road miles are not growing at the same rate as those of the state, the city’s projected state road funds revenue should decrease over time. Furthermore, in past years the population decreases have reduced the city’s proportion of road fund distributions, however going forward, with the anticipated population increase, partially due to the Cairns Development and annexations, Sandy’s population is forecasted to grow consistent with State growth.

Though generated primarily through taxes, state road funds are limited in use and therefore not classified among general taxes and revenue for purposes of this budget book. However, it is a significant enough revenue source to merit further explanation here.

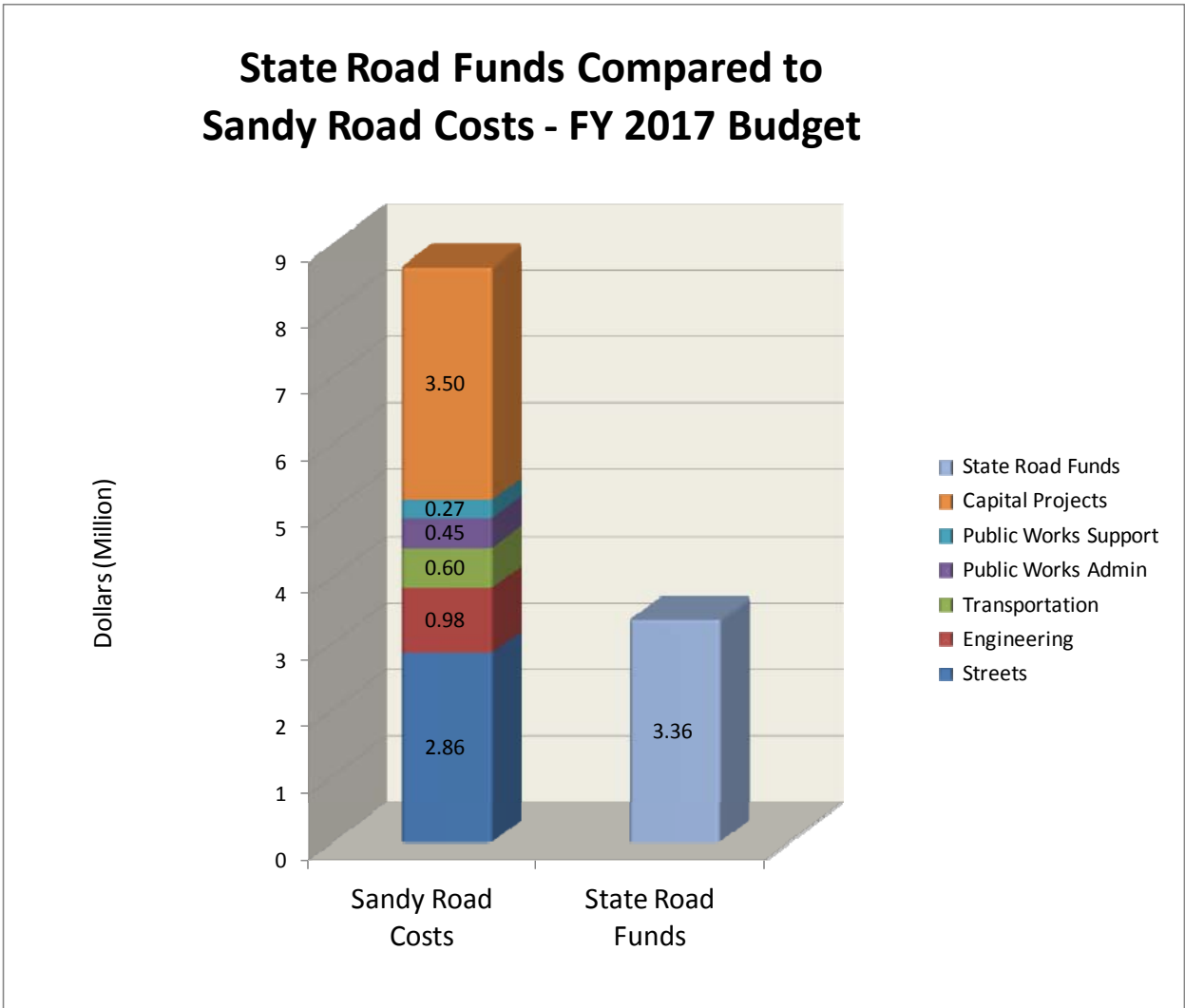
A qualitative method is used to forecast State Road Funds based on trends for each of the following factors used in the formula: population, road miles, and available road funds.

Population – As discussed earlier in the sales tax section, Sandy’s population is expected to be a smaller percentage of the State population. The FY 2017 budget reflects this trend. However, going forward it is forecasted that the Cairns Development Plan and Annexations will keep Sandy’s population factor steady.

Road Miles – Also attributable to the slowing in development relative to the rest of the state, the City’s proportion of road miles is in slow decline. Again, the forecast reflects this trend.

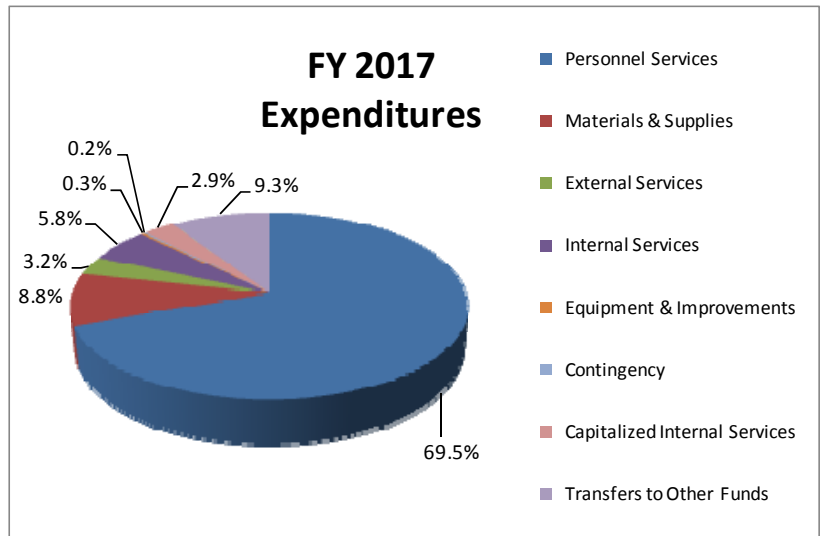
Available B&C Road Funds – Motor fuel tax revenue has been based solely on consumption rather than the price of fuel. However, a new increase to the tax and a change to the formula went into effect January 1, 2016. The new motor fuel tax changed from 24.5 cents per gallon to a 12% sales tax per gallon, based on the average rack rate. The 12% rate is the equivalent of a 4.9 cent motor fuel tax increase. The forecast for this year in available B & C Road funds is higher than previous years based on the aforementioned factors.

The chart below illustrates that the money received from the state road fund is sufficient to cover about 39% of the road-related costs.



EXPENDITURES

The chart to the right shows a breakdown of the tentative FY 2017 expenditures in the General Fund. Personnel Services continues to be the largest category of expenditures by a significant margin at 69.5%. Transfers to Other Funds is the second largest with 9.3%. This includes transfers to Capital Projects, Debt Service, Recreation, Community Events, and Sandy Arts Guild. The next largest category is Materials & Supplies at 8.8%.



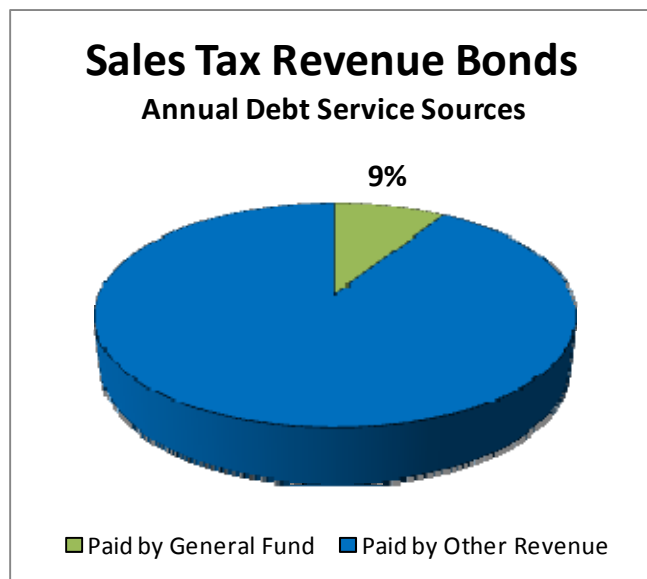
DEBT

Sandy City uses debt judiciously consistent with the policies listed below. The City currently enjoys an AA+ bond rating from Standard and Poor's for sales tax revenue bonds. This rating allows the City to issue bonds at a lower rate than governmental agencies with a less favorable bond rating. Less than 5% of cities nationwide receive the AA+ rating. The FY 2017 budget includes over \$7.5 million of debt service payments for sales tax revenue bonds. As of June 30, 2017, the outstanding general debt will be just over \$91.6 million.

DEBT POLICIES

- Sandy City should combine pay-as-you-go strategies with long-term financing to keep the debt burden low.
- Sandy City should seek to maintain or improve the city bond rating, currently "AA+."
- Sandy City should seek the most practical and cost efficient financing available.

As noted above the FY 2017 includes over \$7.5 million of debt service payments for sales tax revenue bonds. The pie chart to the right illustrates that of those payments only 9% is being paid by the General Fund. The remainder is being paid for by other revenue sources.



**SALES TAX REVENUE BONDS
DEBT SERVICE COVERAGE TABLE**

The table on the right details our coverage ratio for the sales tax revenue bonds. The coverage ratio is the sales tax revenue available to pay the debt service requirement. This ratio is one indication of revenues available for payment of debt service. This table includes the 2015 series sales tax revenue bonds for Hale Centre Theatre. The City’s most recent rating from Standard & Poor’s indicates very strong historical and projected coverage at greater than 2x maximum annual debt service. The lowest ratio is 2.54 in FY 2017 based on FY 2015 sales tax revenue.

	Fiscal Year	Sales tax Revenue	Sales Tax Growth Rate	Total Debt Service	Coverage Ratio
HISTORIC	2010	16,064,881	-6.11%	\$ 3,104,386	5.17
	2011	15,703,214	-2.25%	\$ 3,562,151	4.41
	2012	16,949,514	7.94%	\$ 3,531,498	4.80
	2013	18,292,178	7.92%	\$ 3,339,100	5.48
	2014	18,750,745	2.51%	\$ 4,655,270	4.03
	2015	19,221,835	2.51%	\$ 5,243,103	3.67
PROJECTED	2016	19,221,835	0.00%	\$ 6,552,020	2.93
	2017	19,221,835	0.00%	\$ 7,562,265	2.54
	2018	19,221,835	0.00%	\$ 7,444,534	2.58
	2019	19,221,835	0.00%	\$ 7,434,639	2.59
	2020	19,221,835	0.00%	\$ 7,539,122	2.55
	2021	19,221,835	0.00%	\$ 5,946,973	3.23
	2022	19,221,835	0.00%	\$ 5,057,284	3.80
	2023	19,221,835	0.00%	\$ 5,045,670	3.81
	2024	19,221,835	0.00%	\$ 4,694,018	4.09
	2025	19,221,835	0.00%	\$ 4,206,890	4.57
	2026	19,221,835	0.00%	\$ 4,197,938	4.58
	2027	19,221,835	0.00%	\$ 4,181,560	4.60
	2028	19,221,835	0.00%	\$ 4,174,369	4.60
	2029	19,221,835	0.00%	\$ 4,165,159	4.61
	2030	19,221,835	0.00%	\$ 3,358,575	5.72

KEY DEBT METRICS

The following are some common debt metrics and evaluation standards used by municipal debt credit rating agencies:

- ❖ Debt per capita
 - Evaluation Criteria – less than \$2,000 is considered low; greater than \$4,000 is considered high
 - Sandy’s metric is \$1,080 per capita

- ❖ Debt relative to tax base
 - Evaluation Criteria – less than 2% of market value is considered low; greater than 5% is considered high
 - Sandy’s metric is 1.04%

- ❖ Debt service as a percent of general fund spending
 - Evaluation Criteria – debt service greater than 12% of general fund expenses is above-average
 - Sandy’s metric is 12.7%, including Hale Centre Bonds

- ❖ Debt payoff ratio at 10 years
 - Evaluation Criteria – less than 40% in 10 years is considered slow; greater than 65% is considered rapid
 - Sandy’s metric is 58% in 10 years, including Hale Centre Bonds

Source: Fitch Ratings Inc. – one of the three nationally recognized statistical ratings organizations designated by the U.S. Securities and Exchanges Commission.

Key to Account Codes

The following pages contain budget projections. Each projection combines multiple revenues and expenditures into main categories. The table below provides the primary accounts found in each category.

General Fund - Account Categories

Financing Sources	Financing Uses
<p>Taxes & Special Assessments</p> <ul style="list-style-type: none"> 3111 General Property Taxes 3112 General Sales & Use Taxes 3113 Franchise Taxes 3115 Motor Vehicle Fee 3119 Miscellaneous Revenue <p>Licenses & Permits</p> <ul style="list-style-type: none"> 3121 Business Licenses & Permits 3122 Building Permits 3123 Animal Licenses 3124 Road Cut Permits <p>Intergovernmental Revenue</p> <ul style="list-style-type: none"> 3131 Federal Grants 3132 State Grants <ul style="list-style-type: none"> State Road Funds Allotment State Liquor Funds Allotment State Historic Preservation 3133 County Grants 3134 Local Grants <p>Charges for Services</p> <ul style="list-style-type: none"> 3141 Administrative Charges 3142 Public Safety Fees 3143 Public Works Fees 3144 Parks & Cemetery Fees 3145 Community Development Fees 3149 Other Services & Fees <p>Fines & Forfeitures</p> <ul style="list-style-type: none"> 3151 Court Fines 3152 Animal Fines 3153 Court Surcharge 3155 Traffic School <p>Miscellaneous Revenue</p> <ul style="list-style-type: none"> 3161 Interest Income 3162 Cell Tower Leases 3169 Sundry 	<p>Personnel Services</p> <ul style="list-style-type: none"> 411111 Regular Pay 411211 Variable Benefits 411213 Fixed Benefits <p>Materials & Supplies</p> <ul style="list-style-type: none"> 412521 Building O&M 412400 Office Supplies 412470 Special Programs <p>External Services</p> <ul style="list-style-type: none"> 41333 Court Appointed Counsel 41341 Audit Services 41379 Professional Services <p>Internal Services</p> <ul style="list-style-type: none"> 4140 Administrative Charges 41411 IT Charges 4146 Risk Charges <p>Grants</p> <ul style="list-style-type: none"> 4149 Grants <p>Equipment & Improvements</p> <ul style="list-style-type: none"> 4173 Building Improvements 4174 Equipment <p>Contingency</p> <ul style="list-style-type: none"> 4199 Contingency <p>Capitalized Internal Services</p> <ul style="list-style-type: none"> 43472 Fleet Purchases <p>Capital Outlays</p> <ul style="list-style-type: none"> 4370 Capital Outlay 4371 Land Purchases 4373 Building Improvements <p>Transfers to Other Funds</p> <ul style="list-style-type: none"> 441211 RDA Civic Ctr South 44124 Recreation Fund 44125 Community Events & Arts Fund 44126 Sandy Arts Guild Fund 44131013 Justice Court Building Bonds 44131017 2008 Soccer Stadium Bonds 44131018 Mt. Jordan Theater 44141 Capital Proj. - Gen. Rev. Fund 4414601 Capital Proj. - State Rd. Fund

Scenario 1 – Adjusted Historical Trend Projection

The projections in this scenario are based on historical actuals from FY 2006 - FY 2015. Adjustments have been made for outliers in the historical trends.

Items Included in this Scenario

Revenue Assumptions

- A. 1.2% Average Annual Increase in Total Revenues
 - a. 1% Average Annual Increase in Property Tax
 - i. Slight increase in Property Tax revenues due to annexations already completed in 2015
 - ii. Annexation of 224 homes with average assessed value of \$471,000
 - iii. RDA Project Areas assumed to be extended to retain property tax revenue
- B. 1.6% Average Annual Increase in Sales Tax
- C. 1.0% Average Annual Increase in Franchise Tax
- D. 2.5% Average Annual Increase in Charges for Services
 - a. Increase in Ambulance Fees revenue due to increased Medicaid reimbursement (S.B. 172)
- E. Other Revenues
 - a. Increase in State Road Funds revenue due to increase in Gas Tax (H.B. 362)

Expense Assumptions

- A. 2.0% Average Annual Increase in Total Expenses
 - a. 2.8% Average Annual Increase in Personnel Expenses
 - b. 1.2% Average Annual Increase in Material & Supplies Expenses
 - c. Other Expenses
 - i. Increase in External Services expenses due to statewide ambulance assessment (S.B. 172)
 - ii. 75% of State Road Funds revenue transferred to Capital Projects Fund 46 for Street Reconstruction

Debt Assumptions

- A. No new debt issued

Items Considered but Not Included in this Scenario

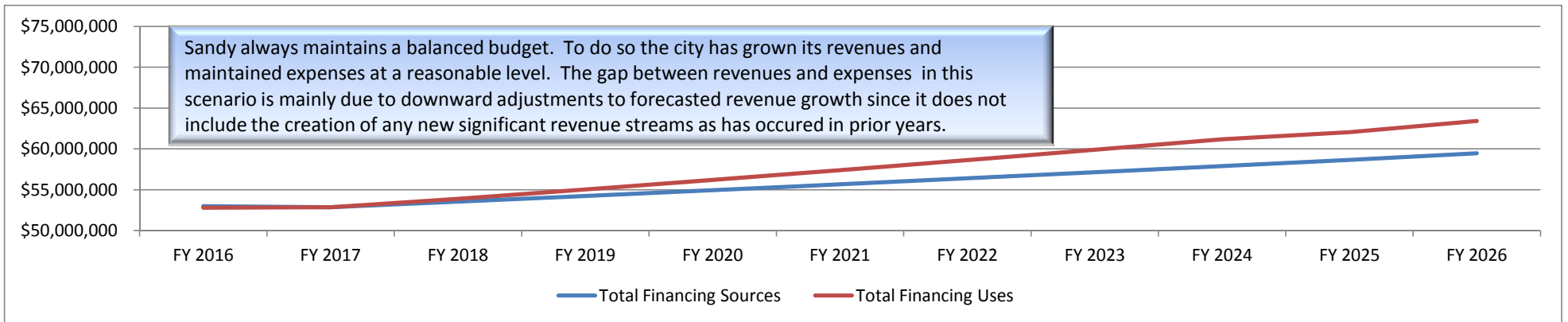
- A. Remote Transactions Parity Act or Marketplace Fairness Act allowing the city to collect sales tax on internet sales
- B. Potential significant increase in Property Tax revenues due to new annexations
- C. Specific expansion requests identified by departments
- D. Potential significant increases in Sandy population
- E. Application of franchise taxes to additional utilities (e.g. sanitation, sewer, etc.)
- F. Decrease in cell phone tax revenues
- G. Decrease in electric sales as solar panels become more prevalent
- H. Decrease in natural gas sales as homes become more energy efficient
- I. Possible future ability to levy a tax on providers of internet service
- J. Potential changes to the Alta Canyon Special Service District
- K. RDA areas scheduled to expire (FY 2019) - City Center and South Towne Ridge

Scenario 1 - Adjusted Historical Trend Projection

Budget Summary

Fund 1 - General

Summary	FY 2016 Estimated	FY 2017 Tentative	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
Financing Sources:											
Taxes	\$38,073,941	\$38,369,500	\$38,844,000	\$39,326,000	\$39,813,000	\$ 40,307,000	\$ 40,808,000	\$ 41,315,000	\$ 41,830,000	\$ 42,351,000	\$ 42,879,000
Licenses & Permits	3,168,253	2,731,170	2,765,000	2,800,000	2,835,000	2,870,000	2,906,000	2,943,000	2,979,000	3,017,000	3,054,000
Intergovernmental Revenue	3,522,743	3,642,120	3,659,000	3,676,000	3,693,000	3,710,000	3,727,000	3,744,000	3,762,000	3,779,000	3,797,000
Charges for Services	5,939,133	5,805,138	5,965,000	6,129,000	6,297,000	6,471,000	6,648,000	6,831,000	7,019,000	7,212,000	7,411,000
Fines & Forfeitures	1,538,263	1,561,000	1,561,000	1,561,000	1,561,000	1,561,000	1,561,000	1,561,000	1,561,000	1,561,000	1,561,000
Miscellaneous Revenue	741,903	741,912	742,000	742,000	742,000	742,000	742,000	742,000	742,000	742,000	742,000
Transfers From Reserves	-	-	-	-	-	-	-	-	-	-	-
Total Financing Sources	52,984,236	52,850,840	53,536,000	54,234,000	54,941,000	55,661,000	56,392,000	57,136,000	57,893,000	58,662,000	59,444,000
Financing Uses:											
Personnel Services	35,659,494	36,732,249	\$37,651,000	\$38,592,000	\$39,557,000	\$ 40,546,000	\$ 41,559,000	\$ 42,598,000	\$ 43,663,000	\$ 44,755,000	\$ 45,874,000
Materials & Supplies	4,527,529	4,636,580	4,683,000	4,730,000	4,777,000	4,825,000	4,873,000	4,922,000	4,971,000	5,021,000	5,071,000
External Services	1,811,866	1,695,122	1,721,000	1,746,000	1,773,000	1,799,000	1,826,000	1,854,000	1,881,000	1,910,000	1,938,000
Internal Services	3,410,454	3,057,138	3,118,000	3,181,000	3,244,000	3,309,000	3,375,000	3,443,000	3,512,000	3,582,000	3,654,000
Grants	-	-	-	-	-	-	-	-	-	-	-
Equipment & Improvements	162,290	154,390	157,000	161,000	164,000	167,000	170,000	174,000	177,000	181,000	185,000
Contingency	377,498	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000
Capitalized Internal Services	1,351,500	1,551,500	1,500,000	1,515,000	1,530,000	1,545,000	1,561,000	1,577,000	1,592,000	1,608,000	1,624,000
Capital Outlays	22,000	8,000	8,000	9,000	9,000	10,000	10,000	11,000	11,000	12,000	12,000
Transfers to Other Funds	5,479,948	4,911,201	4,920,000	4,969,000	5,020,000	5,072,000	5,125,000	5,180,000	5,236,000	4,869,000	4,928,000
Transfers to Reserves	-	-	-	-	-	-	-	-	-	-	-
Total Financing Uses	52,802,579	52,866,180	53,878,000	55,023,000	56,194,000	57,393,000	58,619,000	59,879,000	61,163,000	62,058,000	63,406,000
Excess (Deficiency) of Financing Sources over Financing Uses	181,657	(15,340)	(342,000)	(789,000)	(1,253,000)	(1,732,000)	(2,227,000)	(2,743,000)	(3,270,000)	(3,396,000)	(3,962,000)



Scenario 2 - Anticipated Outcomes with Expansion Requests

Significant Items Included in this Scenario

Utilizes the same assumptions as Scenario 1 with the following exceptions:

Revenue Assumptions

- A. 1.3% Average Annual Increase in Total Revenues
 - a. 1% Average Annual Increase in Property Tax
 - i. Increase in Property Tax revenues due to annexations
 - ii. Annexation of 248 homes in 2016 with average assessed value of \$279,000
 - iii. Annexation of 40 homes annually from 2017 to 2024 with average assessed value of \$320,000
- B. 2.1% Average Annual Increase in Sales Tax
 - a. Increase in Sales Tax revenue due to increased population from annexations and growth
 - b. Decrease in Sales Tax revenue in FY 2018 due to relocation of retail business
- C. 1.0% Average Annual Increase in Franchise Tax
- D. 1.7% Average Annual Increase in Charges for Services
 - a. Decrease of \$108,000 in Building Rental revenue due to sale of Arbor Building land
 - b. A portion of the RDA administration charges are being reduced
- E. Other Revenues
 - a. Elimination of State Liquor Allotment revenue of \$92,000

Expense Assumptions

- A. 2.7% Average Annual Increase in Total Expenses
 - a. 3.8% Average Annual Increase in Personnel Expenses
 - i. Public Works Streets Workers (.33 FTE in FY 2017, 1.66 FTE in FY 2018, and 1FTE in FY 2019)
 - ii. Parks Maintenance Workers (1 FTE and 3 Seasonal in FY 2017)
 - iii. Parks Crew Leader for Cairns area (1 FTE in FY 2018)
 - iv. Parks Seasonal Crew for Cairns area (3 Seasonals in FY 2018)
 - v. Fire Captains (1 FTE in FY 2017, 1FTE in FY 2018)
 - vi. Firefighters (6 Total FTEs from FY 2018 to FY 2020)
 - vii. Fire Captains (3 FTEs in FY 2023)
 - viii. Fire Engineers (3 FTEs in FY 2023)
 - ix. Firefighters (9 FTEs in FY 2023)
 - x. Police Officers (14 Total FTEs from FY 2017 to FY 2026)
 - xi. Amphitheater Venue Manager (1 FTE in FY 2017)
 - xii. Finance Position (1 FTE in FY 2018)
- B. 1.2% Average Annual Increase in Material & Supplies Expenses
- C. Other Expenses
 - a. Ongoing requests
 - i. Increase in ongoing Fleet Replacement amount for expansion vehicles (starting in FY 2025)
 - ii. Increase in ongoing Fleet O&M for Public Works, Parks, Fire, and Police (starting in FY 2018)
 - iii. Increase Court Appointed Counsel due to State mandates (starting in FY 2018)
 - b. One-time requests
 - i. Parks Equipment for new positions (\$3,800 in FY 2017 and \$30,000 in FY 2018)
 - ii. Trucks for new Parks positions (2 in FY 2017, 1 in FY 2018)
 - iii. Police Equipment for new positions (\$15,000 per new officer from FY 2018 to FY 2026)
 - iv. Police Cars for new positions (14 Total from FY 2017 to FY 2026)
 - v. Fire Auxiliary Truck and Captain Truck (FY 2017)
 - vi. Fire Equipment for new positions (\$6,100 per new position from FY 2018 to FY 2023)
 - vii. Fire Ladder Truck (FY 2023)
 - viii. Fire Ambulance (FY 2023)
 - ix. Salt Brine Trucks for annexed areas (1 in FY 2018)
 - x. Asphalt Laydown Machine for annexed areas (FY 2018)
 - xi. 10-Wheel Dump Trucks for annexed areas (2 Total from FY 2017 to FY 2019)
 - xii. \$50,000 in estimated one-time general equipment needs annually
 - xiii. Prosecution/Attorney Software (FY 2019)

Items Considered but Not Included in this Scenario

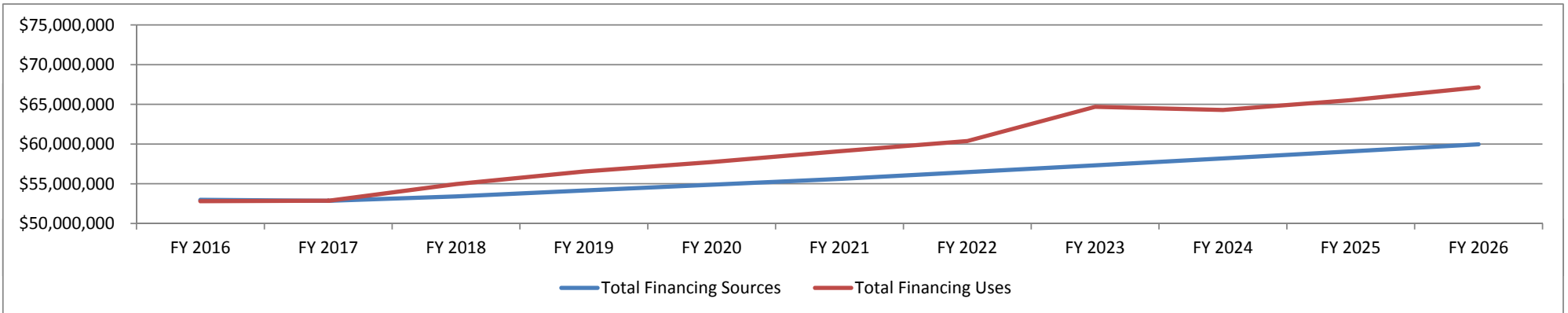
- A. Utilizes the same assumptions as Scenario 1

Scenario 2 - Anticipated Outcomes with Expansion Requests

Budget Summary

Fund 1 - General

Summary	FY 2016 Estimated	FY 2017 Tentative	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
Financing Sources:											
Taxes	\$38,073,941	\$38,369,500	\$38,814,000	\$39,446,000	\$40,060,000	\$ 40,685,000	\$ 41,308,000	\$ 41,941,000	\$ 42,585,000	\$ 43,239,000	\$ 43,881,000
Licenses & Permits	3,168,253	2,731,170	2,765,000	2,800,000	2,835,000	2,870,000	2,906,000	2,943,000	2,979,000	3,017,000	3,054,000
Intergovernmental Revenue	3,522,743	3,642,120	3,659,000	3,676,000	3,693,000	3,710,000	3,727,000	3,744,000	3,762,000	3,779,000	3,797,000
Charges for Services	5,939,133	5,805,138	5,865,000	5,926,000	5,989,000	6,054,000	6,220,000	6,391,000	6,567,000	6,748,000	6,933,000
Fines & Forfeitures	1,538,263	1,561,000	1,561,000	1,561,000	1,561,000	1,561,000	1,561,000	1,561,000	1,561,000	1,561,000	1,561,000
Miscellaneous Revenue	741,903	741,912	742,000	742,000	742,000	742,000	742,000	742,000	742,000	742,000	742,000
Transfers From Reserves	-	-	-	-	-	-	-	-	-	-	-
Total Financing Sources	52,984,236	52,850,840	53,406,000	54,151,000	54,880,000	55,622,000	56,464,000	57,322,000	58,196,000	59,086,000	59,968,000
Financing Uses:											
Personnel Services	35,659,494	36,732,249	\$38,273,000	\$39,545,000	\$40,800,000	\$ 41,960,000	\$ 43,079,000	\$ 45,330,000	\$ 46,533,000	\$ 47,836,000	\$ 49,172,000
Materials & Supplies	4,527,529	4,636,580	4,683,000	4,730,000	4,777,000	4,825,000	4,873,000	4,922,000	4,971,000	5,021,000	5,071,000
External Services	1,811,866	1,695,122	1,746,000	1,772,000	1,798,000	1,825,000	1,853,000	1,880,000	1,909,000	1,937,000	1,966,000
Internal Services	3,410,454	3,057,138	3,137,000	3,346,000	3,282,000	3,353,000	3,425,000	3,496,000	3,580,000	3,654,000	3,733,000
Grants	-	-	-	-	-	-	-	-	-	-	-
Equipment & Improvements	162,290	154,390	265,000	238,000	256,000	247,000	235,000	330,000	242,000	261,000	265,000
Contingency	377,498	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000
Capitalized Internal Services	1,351,500	1,551,500	1,807,000	1,813,000	1,669,000	1,684,000	1,666,000	3,417,000	1,698,000	1,825,000	1,877,000
Capital Outlays	22,000	8,000	8,000	9,000	9,000	10,000	10,000	11,000	11,000	12,000	12,000
Transfers to Other Funds	5,479,948	4,911,201	4,920,000	4,969,000	5,020,000	5,072,000	5,125,000	5,180,000	5,236,000	4,869,000	4,928,000
Transfers to Reserves	-	-	-	-	-	-	-	-	-	-	-
Total Financing Uses	52,802,579	52,866,180	54,959,000	56,542,000	57,731,000	59,096,000	60,386,000	64,686,000	64,300,000	65,535,000	67,144,000
Excess (Deficiency) of Financing Sources over Financing Uses	181,657	(15,340)	(1,553,000)	(2,391,000)	(2,851,000)	(3,474,000)	(3,922,000)	(7,364,000)	(6,104,000)	(6,449,000)	(7,176,000)



Scenario 3 - New Growth and Economic Downturn

Significant Items Included in this Scenario

Utilizes the same assumptions as Scenario 2 with the following exceptions:

Revenue Assumptions

- A. 1.2% Average Annual Increase in Total Revenues
 - a. 0.8% Average Annual Increase in Property Tax
 - i. No growth in property tax during FY 2019 and FY 2020
 - b. 1.9% Average Annual Increase in Sales Tax (Growth in FY 2017 and FY 2018)
 - i. Includes a new anchor at the mall, mid-size retail store, and 5 new restaurants in FY 2018
 - ii. Recession-type conditions (2% decrease in sales tax) from FY 2019 to FY 2020
 - c. 5% Decrease in building permits during FY 2019 and FY 2020

Expense Assumptions

- A. 2.5% Average Annual Increase in Total Expenses
 - a. 3.5% Average Annual Increase in Personnel Expenses
 - b. Department requests in FY 2019 and FY 2020 delayed until FY 2021 and FY 2022

Items Considered but Not Included in this Scenario

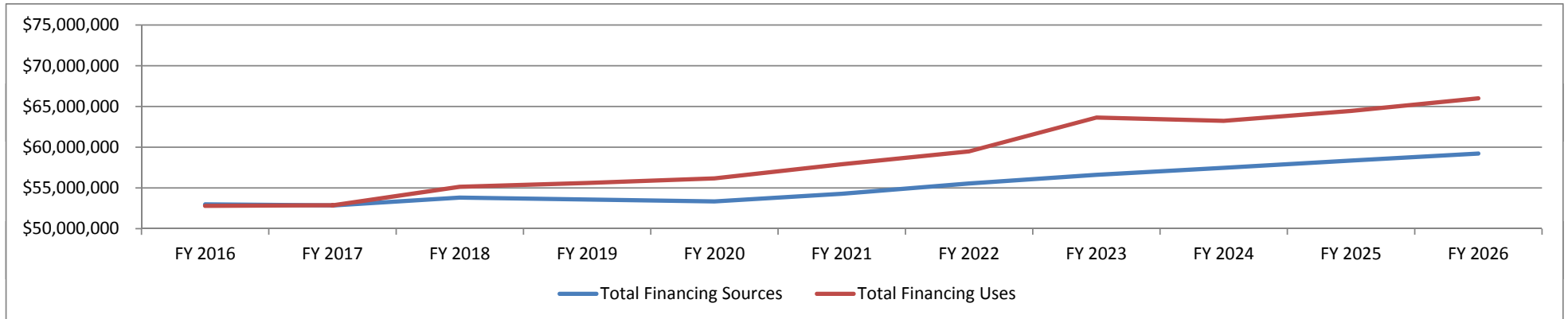
- A. Utilizes the same assumptions as Scenario 1

Scenario 3 - New Growth and Economic Downturn

Budget Summary

Fund 1 - General

Summary	FY 2016 Estimated	FY 2017 Tentative	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
Financing Sources:											
Taxes	\$38,073,941	\$38,369,500	\$39,175,000	\$39,007,000	\$38,819,000	\$ 39,644,000	\$ 40,695,000	\$ 41,538,000	\$ 42,176,000	\$ 42,825,000	\$ 43,463,000
Licenses & Permits	3,168,253	2,731,170	2,813,000	2,672,000	2,539,000	2,571,000	2,603,000	2,635,000	2,668,000	2,702,000	2,735,000
Intergovernmental Revenue	3,522,743	3,642,120	3,659,000	3,676,000	3,693,000	3,710,000	3,727,000	3,744,000	3,762,000	3,779,000	3,797,000
Charges for Services	5,939,133	5,805,138	5,865,000	5,926,000	5,989,000	6,054,000	6,220,000	6,391,000	6,567,000	6,748,000	6,933,000
Fines & Forfeitures	1,538,263	1,561,000	1,561,000	1,561,000	1,561,000	1,561,000	1,561,000	1,561,000	1,561,000	1,561,000	1,561,000
Miscellaneous Revenue	741,903	741,912	742,000	742,000	742,000	742,000	742,000	742,000	742,000	742,000	742,000
Transfers From Reserves	-	-	-	-	-	-	-	-	-	-	-
Total Financing Sources	52,984,236	52,850,840	53,815,000	53,584,000	53,343,000	54,282,000	55,548,000	56,611,000	57,476,000	58,357,000	59,231,000
Financing Uses:											
Personnel Services	35,659,494	36,732,249	\$38,273,000	\$38,912,000	\$39,496,000	\$ 40,819,000	\$ 42,176,000	\$ 44,404,000	\$ 45,584,000	\$ 46,864,000	\$ 48,176,000
Materials & Supplies	4,527,529	4,636,580	4,683,000	4,730,000	4,777,000	4,825,000	4,873,000	4,922,000	4,971,000	5,021,000	5,071,000
External Services	1,811,866	1,695,122	1,746,000	1,772,000	1,798,000	1,825,000	1,853,000	1,880,000	1,909,000	1,937,000	1,966,000
Internal Services	3,410,454	3,057,138	3,137,000	3,351,000	3,216,000	3,280,000	3,353,000	3,427,000	3,511,000	3,583,000	3,660,000
Grants	-	-	-	-	-	-	-	-	-	-	-
Equipment & Improvements	162,290	154,390	265,000	182,000	182,000	268,000	271,000	324,000	235,000	254,000	257,000
Contingency	377,498	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000
Capitalized Internal Services	1,351,500	1,551,500	2,002,000	1,567,000	1,567,000	1,688,000	1,704,000	3,384,000	1,666,000	1,791,000	1,809,000
Capital Outlays	22,000	8,000	8,000	9,000	9,000	10,000	10,000	11,000	11,000	12,000	12,000
Transfers to Other Funds	5,479,948	4,911,201	4,917,000	4,967,000	5,018,000	5,070,000	5,123,000	5,177,000	5,233,000	4,868,000	4,926,000
Transfers to Reserves	-	-	-	-	-	-	-	-	-	-	-
Total Financing Uses	52,802,579	52,866,180	55,151,000	55,610,000	56,183,000	57,905,000	59,483,000	63,649,000	63,240,000	64,450,000	65,997,000
Excess (Deficiency) of Financing Sources over Financing Uses	181,657	(15,340)	(1,336,000)	(2,026,000)	(2,840,000)	(3,623,000)	(3,935,000)	(7,038,000)	(5,764,000)	(6,093,000)	(6,766,000)



Strategies to Address Fiscal Imbalances

Revenue Strategies

- A. Property Tax increase
- B. Specific strategies, revenue streams and timing yet to be determined
 - a. Legislation affecting tax rates
 - i. Franchise tax on sewer (\$400,000)
 - ii. Tax on internet media streaming
 - iii. Remote Transaction Parity Act and Marketplace Fairness Act
 - b. Development and zoning policies to encourage smart growth
 - c. Development incentives to increase commercial development
 - d. Building/Land lease revenue
 - e. Evaluate increases on fees for services

Expenditure Strategies

- A. Limit expansion of staff and associated fleet/equipment
- B. Limit or reduce capital projects funding



Scenario 4 – Balanced Budget with Expansion Requests

Significant Items Included in this Scenario

Utilizes the same assumptions as Scenario 3 with the following exceptions:

- A. Property Tax
 - a. Increased annual base assumptions from .75% to 3% in FY 2018, before the recession conditions, then adjusted back to 1% after FY 2020
 - b. Increased property tax rate over 11% in FY 2019 for \$1,000,000
 - c. Increased property tax rate over 8% in FY 2020 for \$800,000
 - d. Increased property tax rate over 5% in FY 2021 for \$570,000
 - e. Increased property tax rate over 5% in FY 2023 for \$400,000
- B. Franchise tax on sewer in FY 2022 \$400,000
- C. Sales Tax
 - a. Sales tax increase assumes \$89 per capita for population increase
 - b. Increased annual base assumptions before and after the recession conditions
 - c. 1 large retail, added in FY 2018, and 1 added in FY 2023
 - d. 1 midsized retail added in FY 2018
 - e. 1 new restaurant in FY 2018 and 2 new restaurants in FY 2023
- D. Licenses & Permits increased 4% in FY 2018 rather than 3%
- E. Charges for Services annual increase from 2.75% to 4% in FY 2023 (approximately \$80,000)
- F. Some FY 2018 personnel requests were postponed to later years
- G. All Fleet expansion in FY 2018 was paid for out of Fleet fund balance and a ladder truck in FY 2023 is forecasted to be paid from impact fees, savings or other sources

Items Considered but Not Included in this Scenario

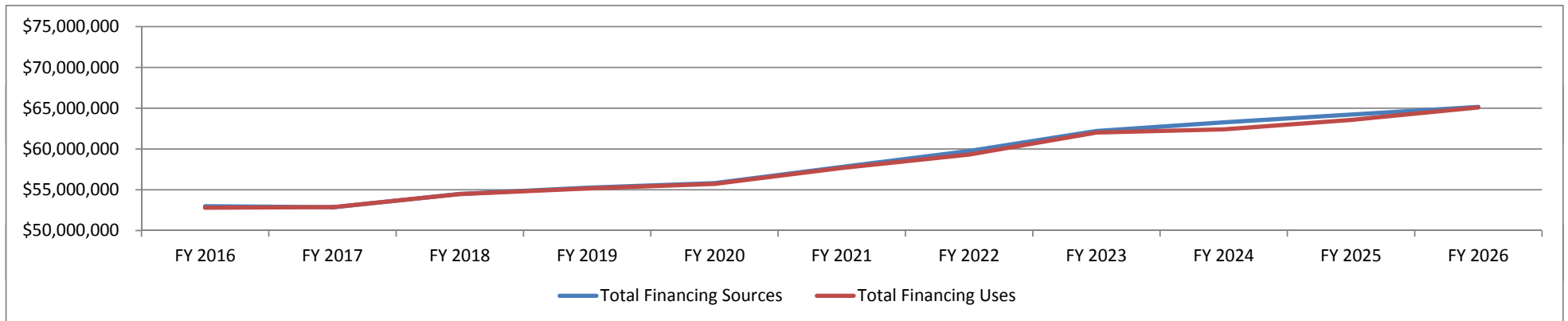
- A. Utilizes the same assumptions as Scenario 1

Scenario 4 - Balanced Budget with Expansion Requests

Budget Summary

Fund 1 - General

Summary	FY 2016 Estimated	FY 2017 Tentative	FY 2018 Projected	FY 2019 Projected	FY 2020 Projected	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected
Financing Sources:											
Taxes	\$38,073,941	\$38,369,500	\$39,817,000	\$40,656,000	\$41,273,000	\$ 43,136,000	\$ 44,880,000	\$ 47,027,000	\$ 47,856,000	\$ 48,577,000	\$ 49,285,000
Licenses & Permits	3,168,253	2,731,170	2,840,000	2,698,000	2,563,000	2,596,000	2,628,000	2,661,000	2,694,000	2,728,000	2,762,000
Intergovernmental Revenue	3,522,743	3,642,120	3,659,000	3,676,000	3,693,000	3,710,000	3,727,000	3,744,000	3,762,000	3,779,000	3,797,000
Charges for Services	5,939,133	5,805,138	5,865,000	5,926,000	5,989,000	6,054,000	6,220,000	6,469,000	6,647,000	6,830,000	7,018,000
Fines & Forfeitures	1,538,263	1,561,000	1,561,000	1,561,000	1,561,000	1,561,000	1,561,000	1,561,000	1,561,000	1,561,000	1,561,000
Miscellaneous Revenue	741,903	741,912	742,000	742,000	742,000	742,000	742,000	742,000	742,000	742,000	742,000
Transfers From Reserves	-	-	-	-	-	-	-	-	-	-	-
Total Financing Sources	52,984,236	52,850,840	54,484,000	55,259,000	55,821,000	57,799,000	59,758,000	62,204,000	63,262,000	64,217,000	65,165,000
Financing Uses:											
Personnel Services	35,659,494	36,732,249	\$37,954,000	\$38,524,000	\$39,101,000	\$ 40,664,000	\$ 42,082,000	\$ 44,378,000	\$ 45,557,000	\$ 46,836,000	\$ 48,147,000
Materials & Supplies	4,527,529	4,636,580	4,683,000	4,730,000	4,777,000	4,825,000	4,873,000	4,922,000	4,971,000	5,021,000	5,071,000
External Services	1,811,866	1,695,122	1,746,000	1,772,000	1,798,000	1,825,000	1,853,000	1,880,000	1,909,000	1,937,000	1,966,000
Internal Services	3,410,454	3,057,138	3,137,000	3,351,000	3,216,000	3,280,000	3,353,000	3,427,000	3,511,000	3,583,000	3,660,000
Grants	-	-	-	-	-	-	-	-	-	-	-
Equipment & Improvements	162,290	154,390	265,000	182,000	182,000	268,000	271,000	324,000	235,000	254,000	257,000
Contingency	377,498	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000
Capitalized Internal Services	1,351,500	1,551,500	1,652,000	1,500,000	1,500,000	1,616,000	1,631,000	1,773,000	864,000	929,000	938,000
Capital Outlays	22,000	8,000	8,000	9,000	9,000	10,000	10,000	11,000	11,000	12,000	12,000
Transfers to Other Funds	5,479,948	4,911,201	4,917,000	4,967,000	5,018,000	5,070,000	5,123,000	5,177,000	5,233,000	4,868,000	4,926,000
Transfers to Reserves	-	-	-	-	-	-	-	-	-	-	-
Total Financing Uses	52,802,579	52,866,180	54,482,000	55,155,000	55,721,000	57,678,000	59,316,000	62,012,000	62,411,000	63,560,000	65,097,000
Excess (Deficiency) of Financing Sources over Financing Uses	181,657	(15,340)	2,000	104,000	100,000	121,000	442,000	192,000	851,000	657,000	68,000



Consolidated Capital Budget Projection

Administration

	2016 Budgeted	2017 Tentative	2018 Planned	2019 Planned	2020 Planned	2021 Planned	2022 Planned	2023 Planned	2024 Planned	2025 Planned	2026 Planned
1201 - Municipal Building - This project is for replacement and improvements to municipal buildings. The account generally pays for building components with an estimated useful life of between five and fifty years and replacement value greater than \$7,500. The major categories of work consist of exterior closure/surfaces, roofing, interior flooring, walls and ceiling finishes, conveying systems, HVAC systems, plumbing systems, fire protection systems, electrical systems, and other miscellaneous items such as public address systems, security systems, sidewalks, common furniture, etc.											
41 General Revenue	\$ 897,077	\$ 450,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
12443 - Justice Center Joint Information Center - This funding is to create a joint information center to accommodate media during an emergency.											
41 General Revenue	\$ 14,329	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12801 - U of U Building Renovation - This amount was originally for renovation at the U of U building which has been taken down. This amount will now be reallocated for projects within the vicinity.											
41 General Revenue	\$ 140,801	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Administration	\$ 1,052,207	\$ 450,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000

Sandy Centre

1253 - Sandy Centre - This will fund improvements to the Sandy Centre building. Upon sale of the building any unused amounts will be used for projects in the Cairns area.											
41 General Revenue	\$ 851,246	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Sandy Centre	\$ 851,246	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Amphitheater

1487 - Amphitheater Improvements - Cell tower lease revenue will be used for improvements to the Sandy Amphitheater. The 2016 funding will be used for a seating expansion project area.											
415 Cell Tower	\$ 180,507	\$ 148,045	\$ 81,589	\$ 86,485	\$ 86,485	\$ 86,485	\$ 86,485	\$ 86,485	\$ 86,485	\$ 86,485	\$ 86,485
415 Transfers In From Other Funds	1,169,493	-	-	-	-	-	-	-	-	-	-
Total Amphitheater	\$ 1,350,000	\$ 148,045	\$ 81,589	\$ 86,485	\$ 86,485	\$ 86,485	\$ 86,485	\$ 86,485	\$ 86,485	\$ 86,485	\$ 86,485

Fire

1202 - Fire Station #34 - This amount will be used for remodeling at station #34.											
41 General Revenues	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1250 - Fire Training Tower - This amount will be used for projects relating to the training tower.											
41 General Revenues	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
120301 - Fire Station #31 - This amount in FY 2023 will expand/rebuild this station.											
41 General Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000	\$ -	\$ -	\$ -
120401 - Fire Station #33 - This funds remodeling at station #33.											
41 General Revenues	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4199 - Contingency - This funding will be set aside for future expansion needs such as fire station space, or an additional fire truck to handle growth from new development											
427 Fire Impact Fees	\$ 360,597	\$ 91,320	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Fire	\$ 400,597	\$ 91,320	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ 5,000,000	\$ -	\$ -	\$ -

Fund 64 - Information Technology

	2016 Budgeted	2017 Tentative	2018 Planned	2019 Planned	2020 Planned	2021 Planned	2022 Planned	2023 Planned	2024 Planned	2025 Planned	2026 Planned
64001 - General Equipment - This amount is for unscheduled adjustments to the capital plan, administrative equipment, and Thin Client equipment.	\$ 78,995	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
64002 - Financial Software - The city's financial software is scheduled to be replaced in FY 2017. All options will be thoroughly explored before the scheduled replacement date.	\$ -	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64003 - Citywide GIS - This includes funding for the GIS main plotter, aerial photo updates, and server.	\$ 31,785	\$ -	\$ -	\$ 22,000	\$ -	\$ -	\$ 8,500	\$ 12,000	\$ -	\$ -	\$ 10,000
64004 - Document Imaging - This money is for the replacement of the document imaging system.	\$ 80,500	\$ -	\$ 7,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 88,000	\$ -
64012 - Telecommunications - This funds the telephone system replacement in FY 2016.	\$ 285,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64013 - EnerGov - This amount will purchase the EnerGov asset management module.	\$ 17,502	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
64014 - Prosecution/Court Integration - This funds the final phase of a project that integrates the police, court, and prosecution databases in a way that maintains separate systems but prevents triple input and results in significant clerical savings.	\$ 16,055	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64017 - Main Network Server - Replacement of the servers that run the computer network.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,500	\$ -	\$ -	\$ -	\$ -
64018 - Uninterrupted Power Supply (UPS) - For replacement of UPS at remote sites.	\$ 3,000	\$ -	\$ 4,000	\$ -	\$ -	\$ 3,000	\$ -	\$ 18,500	\$ -	\$ -	\$ 3,000
64019 - Tape Library - This is for replacement of the tape backup system.	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
64024 - City Hall Website Design - This money is set aside to improve the city's website.	\$ 93,245	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,000
64025 - Wireless Network Radios - Replacement of the radios that transmit data across the wireless network .	\$ -	\$ -	\$ -	\$ -	\$ 7,000	\$ -	\$ -	\$ -	\$ -	\$ 7,000	\$ -
64026 - Data Switches - Replacement of the data switches for the outlying buildings.	\$ -	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ -	\$ -
64033 - Storage Area Network (SAN) - Replacement/expansion of the Storage Area Networks.	\$ 32,427	\$ -	\$ -	\$ -	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ 80,000
64035 - Thin Client - The current year funding will provide new Microsoft Office software for all thin clients	\$ -	\$ 72,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total I.T.	\$ 663,509	\$ 747,500	\$ 86,500	\$ 172,000	\$ 82,000	\$ 183,000	\$ 126,000	\$ 105,500	\$ 150,000	\$ 170,000	\$ 253,000

Engineering

	2016 Budgeted	2017 Tentative	2018 Planned	2019 Planned	2020 Planned	2021 Planned	2022 Planned	2023 Planned	2024 Planned	2025 Planned	2026 Planned
<u>EXPANSION PROJECTS</u>											
1209 - Public Works Facility - Provides funds for building and site improvements.											
41 General Revenue	\$ 355,421	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13115 - Traffic Signal Upgrades - This funding will be used for various traffic signal upgrades including signal heads and controllers.											
41 General Revenue	\$ 111,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13132 - Riverside Drive - This project funds the design and completion of improvements to the south end of Riverside Drive at River Oaks Golf Course.											
41 General Revenue	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13135 - 9400 South Widening (300 to 700 East) - This project is planned to widen 9400 South to four lanes with the addition of a center turn lane.											
41 General Revenue	\$ -	\$ -	\$ -	\$ 350,000	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13136 - Highland Dr (9800 S to Segoe Lily and 114th S to Wasatch Blvd) 2 Lanes - This project will extend Highland Drive between 9800 South and Segoe Lily and construct a two-lane section from 11400 South to Wasatch Boulevard.											
41 General Revenue	\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000	\$ -	\$ -	\$ -	\$ 8,000,000	\$ -	\$ -
13150 - Pedestrian Improvements on 1000 East - The project funds will be used to purchase right-of-way and construct a sidewalk on the east side of the road at 10700 South. In addition, ADA ramps will be upgraded at each intersection from 10700 South to 11000 South.											
41 General Revenue	\$ 124,022	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47 Court Surcharge	1,929	-	-	-	-	-	-	-	-	-	-
	\$ 125,951	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13157 - Highland Drive EIS - This project funds the EIS (Environmental Impact Statement) necessary to receive approval for the future construction of Highland Drive.											
41 General Revenue	\$ -	\$ -	\$ -	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13163 - 1700 East Improvements 10980 South to Draper - This multi-phased project will relocate power poles and complete the installation of public improvements from 10980 South to the Draper City limits.											
41 General Revenue	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13164 - Light Rail Trail Signalized Pedestrian Crossings - Installation of crossing signals have been completed at 10600 South, 11400 South, and 9000 South. The remaining funds will be used to build a pedestrian crossing with											
41 General Revenue	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
46 State Road Funds	74,446	-	-	-	-	-	-	-	-	-	-
Total	\$ 139,446	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13165 - 8600 South Sidewalk - This project will purchase the right-of-way and complete construction of a sidewalk from 1300 East to Flat Iron Park.											
41 General Revenue	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13167 - 700 West Rear Access Road - This provides an eastern exit from the Public Works compound to Sandy Parkway.											
41 General Revenue	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13169 - 10600 South 1750 East to 2000 East (Federal Matching Funds) - This phase will complete the five lane widening of 10600 South to 2000 East. (Funds required in 2021).											
41 General Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,000,000	\$ -	\$ -	\$ -	\$ -
13172 - 7800 South Improvements - The plan is to widen the road to three lanes by adding a center turn lane and constructing curb/gutter and sidewalks from 700 East to 1000 East.											
41 General Revenue	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13178 - ADA Ramp Installation - Provides funds to install sidewalk corner ramps which are in compliance with the Americans with Disabilities Act (ADA).											
41 General Revenue	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000

Engineering (cont.)

	2016 Budgeted	2017 Tentative	2018 Planned	2019 Planned	2020 Planned	2021 Planned	2022 Planned	2023 Planned	2024 Planned	2025 Planned	2026 Planned
13180 - Harrison Street Improvements - Installs sidewalk and curb/gutter from Monroe Street to Midvale City limit.											
41 General Revenue	\$ -	\$ -	\$ -	\$ 175,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13181 - 220 East Sidewalk Construction - Funds the construction of sidewalks on both sides of the street from 9000 - 9150 South.											
41 General Revenue	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13182 - 170 East Improvements - This project will install a sidewalk, curb/gutter, and landscape the west side of the road from Sego Lily to 9600 South.											
41 General Revenue	\$ -	\$ -	\$ -	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13185 - Pepperwood Drive Improvements - This funding will be used to install curb, gutter and sidewalk along the south side of Pepperwood Drive from Pleasant View Dr to the entrance gate.											
41 General Revenue	\$ -	\$ 90,000	\$ 53,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13187 - 11000 South Improvements - This funding will be used to install curb, gutter, and sidewalk along the north side of 11000 South across from Crescent Park.											
46 State Road Funds	\$ 185,391	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13188 - Connection of 230 East to Crescent Oak Way - This funding will be used to purchase right-of-way and build a road with improvements that connects 230 East to Crescent Oak Way to the south. This road will provide additional access to both Crescent Elementary and the Canyons School District property at the former Crescent View Middle School.											
41 General Revenue	\$ -	\$ -	\$ -	\$ -	\$ 730,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13189 - Monroe Street South Extension and Improvements – The funding for this project will be used to purchase right-of-way and construct Monroe Street from 10000 South to the South Towne Mall Ring Road. Phase 1 of the project was completed to the cul-de-sac at 10200 South with Phase 2 planned to connect with the ring road east of REI. Phase 4 will widen and improve Monroe Street from 10000 South northward to Towne Ridge Parkway.											
41 General Revenue	\$ -	\$ -	\$ -	\$ 4,000,000	\$ -	\$ -	\$ 5,000,000	\$ -	\$ -	\$ -	\$ -
45 Grants	\$ 9,596,053	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 9,596,053	\$ -	\$ -	\$ 4,000,000	\$ -	\$ -	\$ 5,000,000	\$ -	\$ -	\$ -	\$ -
13192 - 8000 S From 700 East to 750 East – This project connected the residential road network near 8000 South to the traffic signal at 700 East.											
41 General Revenue	\$ 406,001	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13193 - Historic Sandy Drainage Improvements – The funding for this project will be used for various drainage improvements in the historic Sandy area.											
41 General Revenue	\$ 50,000	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13194 - 9400 South Safe Sidewalk – This project will help provide a safe pedestrian route by adding sections of sidewalk on the south side of Little Cottonwood Canyon Rd from 2495 East to 2760 East.											
41 General Revenue	\$ -	\$ 24,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13196 - Salt Storage Building – This project funds the design and construction of a larger storage building which meets storm water regulations.											
41 General Revenue	\$ -	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13197 - 1300 E Pedestrian Bridge (Federal Matching Funds) – These funds are the local match for the construction of a pedestrian bridge over 1300 East at Buttercup Drive.											
45 Grants	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13198 - 9800 S Improvements – This project will widen the road and install improvements along 9800 South from 3100 East to little Cottonwood Canyon Rd.											
41 General Revenue	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13199 - 700 West Improvements – This project will widen the road and install improvements on the east side of the road from the intersection at 9000 South towards the north city boundary.											
41 General Revenue	\$ 143,343	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
46 State Road Funds	\$ 86,840	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 230,183	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Engineering (cont.)

	2016 Budgeted	2017 Tentative	2018 Planned	2019 Planned	2020 Planned	2021 Planned	2022 Planned	2023 Planned	2024 Planned	2025 Planned	2026 Planned
13201 - Crosswalk Beacons – This funds the procurement and installation of rapid flash beacons to be installed at several of the city's crosswalks for pedestrian safety.											
41 General Revenue	\$ 35,606	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13202 - 11400 S Hawk Signal – This project will fund the installation of a signalized pedestrian crossing at 900 East adjacent to the Sandy Canal Trail.											
41 General Revenue	\$ 96,127	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13203 - 10080 S Realignment and Ext to Monroe – This project realigned 10080 South near Target to the southbound lanes of Centennial Parkway.											
45 Grants	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13204 - Cys Road/Green Way Intersection Improvements – This project funds improvements at this intersection and along the west side of Green Way.											
45 Grants	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13205 - 11000 South Signal – This project will provide dual left turns at 1300 East.											
41 General Revenue	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
132XX - Historic Sandy Flagstone Ditch Removal - This project will fund the removal of the historic sandy flagstone ditch.											
41 General Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000	\$ -
<u>REPLACEMENT PROJECTS</u>											
13821 - Street Reconstruction - This funding is for ongoing maintenance and construction.											
41 General Revenue	991,687	-	-	-	-	-	-	-	-	-	-
45 Grants	1,621,811	-	-	-	-	-	-	-	-	-	-
46 State Road Funds	1,210,563	2,500,000	2,525,000	2,550,000	2,575,000	2,600,000	2,625,000	2,650,000	2,675,000	2,700,000	2,725,000
Total	\$ 3,824,061	\$ 2,500,000	\$ 2,525,000	\$ 2,550,000	\$ 2,575,000	\$ 2,600,000	\$ 2,625,000	\$ 2,650,000	\$ 2,675,000	\$ 2,700,000	\$ 2,725,000
13822 - Hazardous Concrete Repair - This is an ongoing project to repair hazardous sections of concrete throughout the city.											
41 General Revenue	162,802	324,501	241,000	245,820	250,736	255,751	260,866	266,083	271,405	276,833	282,370
45 Grants	358,189	-	-	-	-	-	-	-	-	-	-
46 State Road Funds	-	26,350	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000
Total	\$ 520,991	\$ 350,851	\$ 841,000	\$ 845,820	\$ 850,736	\$ 855,751	\$ 860,866	\$ 866,083	\$ 871,405	\$ 876,833	\$ 882,370
13825 - 1300 East Improvements - These funds were used to complete the installation of LED streetlights on 1300 East from 11050 South to Hidden Valley Drive.											
41 General Revenue	\$ 79,417	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13827 - 260 East 9000 South - This project will replace poor sections of curb, gutter, and sidewalk as well as complete an overlay of the road surface.											
41 General Revenue	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13828 - Hazardous Tree Replacement - This funds a program to identify and replace those species of trees planted in parkstrips which will eventually cause the sidewalk to lift and become a hazard.											
41 General Revenue	\$ 8,881	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000

Engineering (cont.)

	2016 Budgeted	2017 Tentative	2018 Planned	2019 Planned	2020 Planned	2021 Planned	2022 Planned	2023 Planned	2024 Planned	2025 Planned	2026 Planned
13841 - 8680 South from State St to 650 E - This funding will be used to reconstruct most of the roadway to include sidewalks, storm drain, and piping of the irrigation ditch. Phases I and II to 450 East are completed, with phase III planned when funding becomes available.											
41 General Revenue	\$ 222,139	\$ -	\$ 712,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13846 - Clean/Reseal Parkstrip Stamped Concrete - This project funds the ongoing maintenance of colored stamped concrete located in the city's right-of-way.											
41 General Revenue	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
138XX - Overlay Sandy Parkway - This project will fund the Sandy Parkway overlay between 9400 and 10000 South.											
41 General Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ -
138XX - 11400 South Realignment - This project funds the realignment of 11400 South from 1850 East to 2125 East.											
41 General Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,500,000	\$ -	\$ -
138XX - 8800 South Project - This project goes between 280 East and 700 East.											
41 General Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000	\$ -	\$ -	\$ -
138XX - Wasatch Boulevard Overlay - This project will fund an overlay between 1700 East and 10600 South.											
41 General Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ -
<u>MISCELLANEOUS PROJECTS</u>											
14044- Bike Route Striping - This funding will be used for bike route striping.											
422 Trail Fees	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19001 - Subdivision Bonds - This project is an ongoing accumulation of subdivision bonds.											
411 Performance Bonds	\$ 232,926	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
19026 - Transportation Master Plan - This funding will be used for traffic modeling and plan development for the Sandy Civic Center area.											
41 General Revenue	\$ 41,326	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -
Total Engineering Capital Projects	\$ 17,316,520	\$ 3,514,851	\$ 5,411,000	\$ 10,025,820	\$ 5,885,736	\$ 7,785,751	\$ 16,815,866	\$ 6,496,083	\$ 17,376,405	\$ 6,406,833	\$ 4,937,370

Parks Department

	2016 Budgeted	2017 Tentative	2018 Planned	2019 Planned	2020 Planned	2021 Planned	2022 Planned	2023 Planned	2024 Planned	2025 Planned	2026 Planned
EXPANSION PROJECTS											
11099 - Land Purchase Contingency - This funding is for future property acquisition for development which may include projects in the Cairns area.											
414 Sale of Property	\$ 193,558	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1115 - Sandy Canal Land Purchase - This funding is for purchase of neighborhood access to the Sandy Canal Trail between 11000 South and 11400 South.											
422 Trail Fees	\$ 36,602	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1235 - City Hall Parking Lot Landscaping - This project is for landscaping restoration after the new road is put in north of City Hall.											
41 General Revenue	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12072 - Parks Shop Compound Improvements - This funding is for a solar power installation project.											
41 General Revenue	\$ -	\$ 32,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45 Grants	-	7,000	-	-	-	-	-	-	-	-	-
	\$ -	\$ 39,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1245 - Alta Canyon Recreation Center / Community Center - This project is for an addition to the Alta Canyon Recreation Center to expand services, Parks & Recreation offices, indoor pool and to function as a community center.											
41 General Revenue	\$ -	\$ -	\$ -	\$ -	\$ 4,685,727	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
421 Park Fees	2,314,273	-	-	-	-	-	-	-	-	-	-
45 Grants	-	-	8,000,000	-	-	-	-	-	-	-	-
	\$ -	\$ -	\$ 8,000,000	\$ -	\$ 4,685,727	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13029 - Streetscapes/Back Facing Walls - This funding is for repair and capital maintenance of streetscapes and backfacing walls within the city. Projects will include tree replacement, repair/replace fencing on 1300 East from 11400 South to Hidden Valley Drive, and Sandy Pride projects.											
41 General Revenue	\$ 487,562	\$ 90,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
140161 - Dimple Dell Trail Connection - This funding will go toward the Dimple Dell Connection Project.											
41 General Revenue	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14018 - Trail and Trail Head - This is for various trail and trail head improvements.											
422 Trail Fees	\$ 2,000	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
14034 - Lone Peak - This funding is for a parking lot in the northeast corner of the park with associated landscaping and irrigation. Funding in FY 2018 is for northwest corner parking in cooperation with Salt Lake County.											
41 General Revenue	\$ 25,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
414 Sale of Property	18,559	-	-	-	-	-	-	-	-	-	-
421 Park Fees	194,617	-	-	350,000	-	-	-	-	-	-	-
Total	\$ 238,926	\$ -	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14035 - Quarry Bend Park - This funding is for design and construction of Quarry Bend Drive located on the north side of the park.											
421 Park Fees	\$ 141,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14050 - Quail Hollow Park - This funding is for design and phased construction of Quail Hollow Park.											
21 RDA Haircut	\$ -	\$ -	\$ -	\$ -	\$ 4,574,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41 General Revenue	-	-	-	-	500,000	-	-	-	-	-	-
421 Park Fees	-	-	-	-	926,000	-	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ 6,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Parks Department (cont.)

	2016 Budgeted	2017 Tentative	2018 Planned	2019 Planned	2020 Planned	2021 Planned	2022 Planned	2023 Planned	2024 Planned	2025 Planned	2026 Planned
14056 - Dog Park - This project will develop approximately one acre for an off-leash dog park to be located adjacent to Bluth Park. Phase I is complete, phase II is scheduled for FY 2015 and Phase III in FY 2017.											
41 General Revenue	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
421 Park Fees	67,035	-	-	-	-	-	-	-	-	-	-
Total	\$ 67,035	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14059 - River Oaks - This funding will be for equipment wash stations at the maintenance shop for washing grounds equipment and at the pro-shop for washing golf carts. This will bring the course in compliance with requirements for storm water protection.											
41 General Revenue	\$ -	\$ 27,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14065 - Jordan River Trail - This funding is for the Jordan River Parkway to connect the existing trail located within River Oaks Golf Course to the future 9000 South tunnel for the Trail.											
421 Park Fees	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14067 - Bonneville Shoreline Trail - Current funding is for design of the Bonneville Shoreline trail from Hidden Valley Park north to Bell Canyon Reservoir. Future funding is for right-of-way purchase and construction.											
41 General Revenue	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
422 Trail Fees	14,805	-	-	-	2,345,000	-	-	-	-	-	-
Total	\$ 104,805	\$ -	\$ -	\$ -	\$ 2,345,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14069 - Workout Stations - This funding is to provide fitness stations along the walking/jogging paths at Flat Iron and Storm Mountain Park.											
421 Park Fees	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14071 - Splash Pad - This amount will finish installation of a splash pad at Amphitheater Park.											
421 Park Fees	\$ 79,356	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14073 - Hale Center Plaza - This funding is to design and install a park plaza at the Hale Center location.											
41 General Revenue	\$ 860,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
421 Park Fees	\$ 758,000	-	-	-	-	-	-	-	-	-	-
45 Grants	-	600,000	-	-	-	-	-	-	-	-	-
Total	\$ 1,618,000	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14074 - Outdoor Classrooms -This funding will design and construct granite boulder classrooms and benches at various parks and open space throughout the city.											
41 General Revenue	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1409301 - Dimple Dell/ Porter Rockwell Trail Tunnel - This funding is to design and install a tunnel for access to the Porter Rockwell Trail and Dimple Dell Canyon from the west side of Trax at 10200 South.											
41 General Revenue	\$ 12,159	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
421 Park Fees	-	150,000	-	-	-	-	-	-	-	-	-
Total	\$ 12,159	\$ 150,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14094 - Land and Water Conservation Conversion - This funding is to convert land tied to Land & Water Conservation Funds to non-LWCF land due to land use restrictions.											
41 General Revenue	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14095 - Dry Creek Trail - This funding will design and construct Dry Creek Trail from the Trax tunnel to I-15.											
41 General Revenue	\$ 100,000	\$ -	\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
422 Trail Fees	5,000	-	-	-	-	-	-	-	-	-	-
Total	\$ 105,000	\$ -	\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14096 - Sandy Canal Trail - This will be used to design and construct Sandy Canal Trail from 10600 South to Riparian Drive. Also, \$118,000 of the FY 2017 year funding will be paid to Draper City for land purchase.											
41 General Revenue	\$ 154,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
421 Park Fees	-	894,481	-	-	-	-	-	-	-	-	-
422 Trail Fees	73,519	40,600	-	-	-	-	-	-	-	-	-
45 Grants	100,000	-	-	-	-	-	-	-	-	-	-
Total	\$ 327,919	\$ 935,081	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Parks Department (cont.)

	2016 Budgeted	2017 Tentative	2018 Planned	2019 Planned	2020 Planned	2021 Planned	2022 Planned	2023 Planned	2024 Planned	2025 Planned	2026 Planned
14097 - Bike Park - This funding will be used to design and construct a bike park.											
41 General Revenue	\$ 25,000	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14098 - Alta Canyon Park - This funding will be used for six new pickleball courts.											
41 General Revenue	\$ 94,323	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
421 Park Fees	175,000	-	-	-	-	-	-	-	-	-	-
Total	\$ 269,323	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1409X - Bike Route - This will funding will be used to create a bike route/lane on Centennial Pkwy and connecting roadways in the Cairns area.											
RDA - City Center Project Area	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175,000	\$ -	\$ -	\$ -	\$ -	\$ -
1409X - Salt Lake Canal Trail - This Project will connect to the existing Salt Lake Canal trail near Monroe Street in the Cairns area.											
RDA - Southtowne Ridge Project Area	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 325,000	\$ -	\$ -	\$ -	\$ -	\$ -
1409X - East Jordan Canal Trail - This funding will create a trail that runs along the East Jordan Canal in the Cairns area.											
RDA - Southtowne Ridge Project Area	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 325,000	\$ -	\$ -	\$ -	\$ -
1409X - Linear Parks and Main Street Park - Funding for Linear Parks and Main Street Park.											
41 General Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -
1409X - 700 East and Draper Border - Park development at 700 East and Draper Border.											
41 General Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -
<u>REPLACEMENT PROJECTS</u>											
14802 - Alta Canyon Park Backstop - This funding is to replace the backstop at Alta Canyon Park.											
24 Recreation	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41 General Revenue	35,000	-	-	-	-	-	-	-	-	-	-
Total	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1480201 - Alta Canyon Park Jogging Path - This finished funding the jogging path on the west side of the park.											
41 General Revenue	\$ 4,486	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1480204 - Alta Canyon Tennis Courts Repairs - This amount will be used for tennis court repairs.											
41 General Revenue	\$ 37,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
148039 - Flat Iron Tennis Court Lights - This will fund new lighting for the tennis court at Flat Iron Park.											
421 Park Fees	\$ -	\$ -	\$ 145,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14807 - Storm Mountain Park - This funding is to replace the tot lot at Storm Mountain Park.											
41 General Revenue	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14813 - Falcon Park - This funding is to replace the jogging path at Falcon Park.											
41 General Revenue	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14817 - Computerized Irrigation - This is a four year project which will replace the existing computerized irrigation.											
41 General Revenue	\$ -	\$ 57,000	\$ 57,000	\$ 57,000	\$ 57,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
148241 - Cemetery Road Replacement - This funding is to replace the roads in the cemetery.											
41 General Revenue	\$ -	\$ -	\$ -	\$ 375,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
148243 - Cemetery Expansion - This funding will be used to expand the cemetery and Parks maintenance shop. This will be accomplished by adding paving and burial plots next to the existing cemetery.											
41 General Revenue	\$ 141,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
414 Sale of Property	960,239	-	-	-	-	-	-	-	-	-	-
Total	\$ 1,101,239	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Parks Department (cont.)

	2016 Budgeted	2017 Tentative	2018 Planned	2019 Planned	2020 Planned	2021 Planned	2022 Planned	2023 Planned	2024 Planned	2025 Planned	2026 Planned
14852 - Main Street Park - This funding is for tot lot and restroom replacement.											
41 General Revenue	\$ -	\$ 240,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14859 - Park & Trail Renovation Projects - The FY 2017 funding is for trail improvements from Boulders Trail Head to Bells Canyon Reservoir.											
41 General Revenue	\$ 37,706	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14861 - River Bank Stabilization - This funding is for design/permitting for Jordan River and design/permitting/construction for Dry Creek.											
41 General Revenue	\$ 157,385	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45 Grants	50,000	-	-	-	-	-	-	-	-	-	-
Total	\$ 207,385	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14893 - Slurry Seal Porter Rockwell Trail - This funding will be used to crack seal and slurry the Porter Rockwell Trail.											
41 General Revenue	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1486X- Senior Center Expansion - This will be used for expanding the current Senior Center.											
41 General Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000,000	\$ -
<u>MISCELLANEOUS PROJECTS</u>											
19012 - Gateways/Beautification Projects - This project funds gateway projects on the city boundaries as well as beautification projects on the I-15 corridor through Sandy. The FY 2016 funding will be used to construct a Sandy City gateway sign adjacent to the eastbound lanes of 10600 South at I-15.											
41 General Revenue	\$ 57,151	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19049 - Freeway Beautification - This project is to enhance the landscaping at 9000 S I-15 interchange.											
41 General Revenue	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Parks Capital Projects	\$ 8,037,485	\$ 2,168,081	\$ 10,367,000	\$ 997,000	\$ 13,302,727	\$ 675,000	\$ 500,000	\$ 175,000	\$ 175,000	\$ 5,175,000	\$ 175,000

Community Development

19036 - Neighborhood Preservation Initiative - This project funds costs related to the implementation of the city's neighborhood maintenance and preservation plan.											
41 General Revenue	\$ 59,493	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19052- Historic Preservation - This project funds various historic preservation projects.											
41 General Revenue	\$ 10,000	\$ 10,000	-	-	-	-	-	-	-	-	-
45 Grants	10,000	10,000	-	-	-	-	-	-	-	-	-
Total Community Dev. Capital Projects	\$ 79,493	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Non-Departmental

	2016 Budgeted	2017 Tentative	2018 Planned	2019 Planned	2020 Planned	2021 Planned	2022 Planned	2023 Planned	2024 Planned	2025 Planned	2026 Planned
1255 - Hale Centre Theatre - This is for the construction of the Hale Centre Theatre.											
417 Hale Centre Theatre	\$ 46,834,642	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1256 - 9900 South Monroe St Improvements - Provides improvements at 9900 South Monroe Street.											
41 General Revenue	\$ 3,262,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19005 - Special Projects - This funding is under the direction of the Finance Director and is used for projects that come up during the year.											
41 General Revenue	\$ 46,918	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19013 - Underground Powerlines - This funding is for the burial of powerlines.											
41 General Revenue	\$ 77,172	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19030 - Wetlands Mitigation - This funds wetlands mitigation as part of the Cairns Development Plan. The FY 2016 funding is for the Dry Creek realignment project.											
41 General Revenue	\$ 868,710	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19053 - Monroe Parcel Master Planning - This is for the Monroe Parcel Master Planning.											
41 General Revenue	\$ 1,020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19086 - Cairns Development Plan - This will be used for the Cairns Development planning.											
41 General Revenue	\$ 458,152	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19087 - Envision Utah Plan - This will go toward the Envision Utah Plan Initiative.											
41 General Revenue	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Non-Departmental	\$ 51,558,614	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -