

Tentative Budget

Fiscal Year
2026 — 2027



SANDY CITY

STATE OF UTAH

TENTATIVE BUDGET

FISCAL YEAR 2026-2027

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GOVERNMENT FINANCE OFFICERS
ASSOCIATION

*Distinguished
Budget
Presentation
Award*

PRESENTED TO

**City of Sandy City
Utah**

For the Fiscal Year Beginning

July 01, 2025

Christopher P. Morrill

Executive Director

SANDY CITY

Elected Officials

Mayor Monica Zoltanski
City Council - At Large Aaron Dekeyzer
City Council - At Large Brooke D’Sousa
City Council - At Large Cyndi Sharkey
City Council - District 1 Brooke Christensen
City Council - District 2 Alison Stroud
City Council - District 3 Kris Nicholl
City Council - District 4 Marci Houseman

Appointed Officials

City Council Executive Director Dustin Fratto
Chief Administrative Officer Shane Pace
Deputy Chief Administrative Officer Martin Jensen
Senior Policy Director Ryan Mecham
Public Information Officer Susan Wood
City Attorney Lynn Pace
Community Affairs Director Katie Atkinson
Administrative Services Director Brian Kelley
Chief of Police (Interim) Jeff Nigbur
Community Development Director James Sorensen
Economic Development Director Kasey Dunlavy
Fire Chief Ryan McConaghie
Parks and Recreation Director Ben Hill
Public Works Director Ryan Kump

SANDY CITY ORGANIZATIONAL STRUCTURE

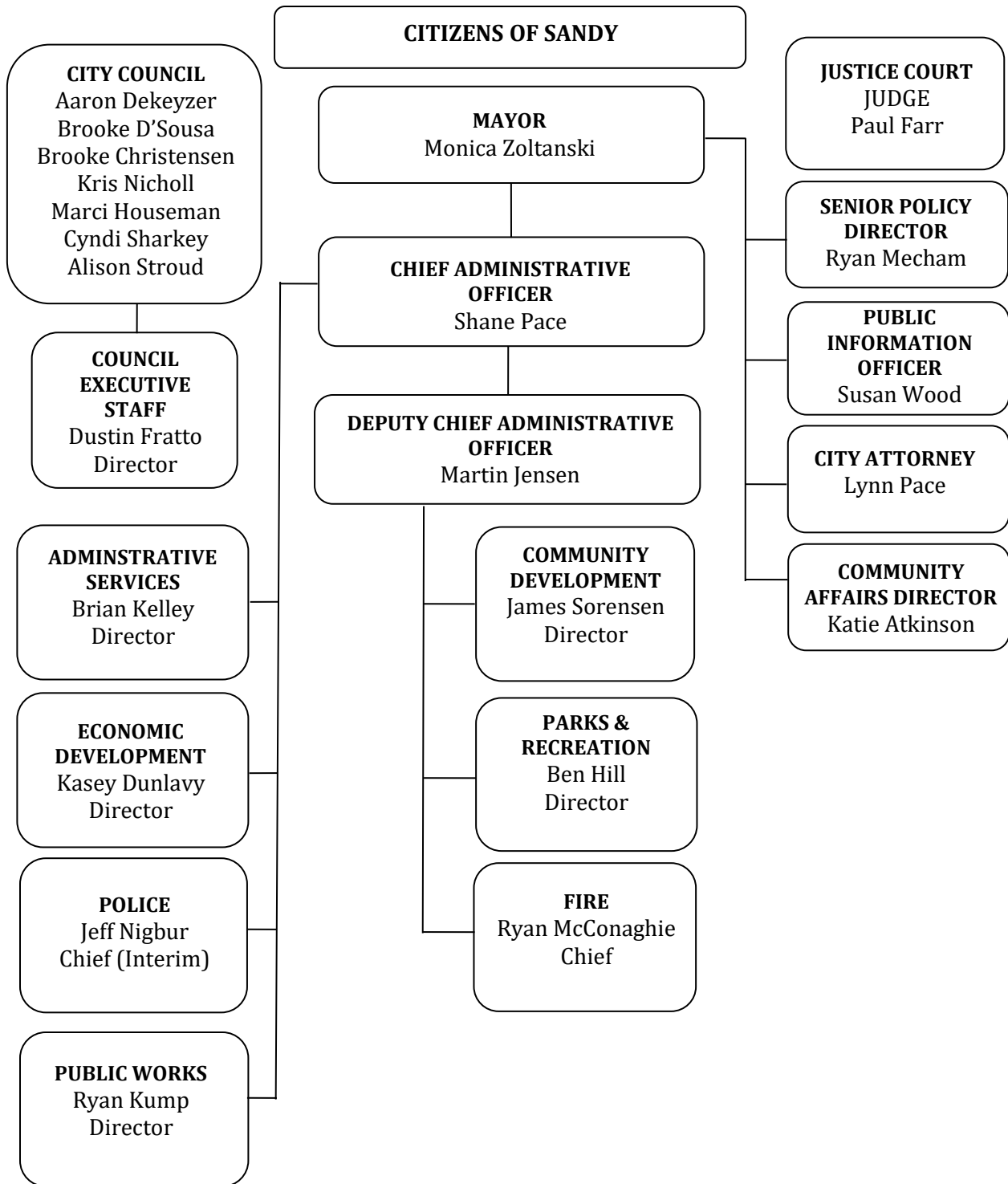


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May 5, 2025

Dear Sandy Residents and Members of the City Council,

It is my responsibility as Mayor to present the FY2027 Tentative Budget for the City of Sandy. This budget reflects not only our continued commitment to high-quality services, but also a more focused, strategic approach to preparing for Sandy's long-term future. As our city grows, this budget is designed to do three things:

- Maintain exceptional public safety service delivery,
- Improve operational efficiency,
- Foster a culture of investing in an outstanding workforce to maintain efficiency,
- Invest in sustainable, long-term community assets.

A Year of Strategic Focus

The FY2027 budget places a strong emphasis on efficiency and long-term financial sustainability. While we continue to invest in key priorities, we are deliberately focusing on reducing duplication, maximizing existing resources, and limiting future cost burdens.

Importantly, this budget:

- Does not include a proposed property tax increase,
- Reflects modest and cautious revenue growth assumptions,
- Introduces organizational changes to reduce ongoing costs,
- Maintains targeted investments in infrastructure and community amenities already underway.

In a time of economic uncertainty, this approach allows us to preserve flexibility while continuing to move Sandy forward.

Strategic Priorities for FY2027 and Beyond

1. Public Safety and Workforce Stability

Public safety remains our highest priority. Sandy continues to rank among the safest cities in the state, and this budget ensures we maintain that standard. Our strategy goes beyond maintaining current service levels. We are:

- Investing in modern technology and equipment for police and fire services,
- Ensuring competitive compensation to recruit and retain highly qualified personnel,
- Sustaining fast response times and high resident satisfaction.

These investments address a long-term challenge facing cities nationwide: maintaining a stable, highly trained public safety workforce in a competitive labor market.

2. Operational Efficiency and Cost Control

A key emphasis in this year's budget is a stronger focus on organizational efficiency. The merger of the Public Works and Public Utilities departments is a cornerstone of this effort. By combining operations, we will:

- Reduce duplication of services,
- Improve coordination across core city functions,
- Achieve approximately \$361,000 in first-year savings,
- Avoid an estimated \$11 million in future capital costs.

In addition, all departments were asked to evaluate operations and identify efficiencies. These efforts ensure that we are not only maintaining service levels but doing so in a way that is financially sustainable over the long term.

3. Strategic Capital Investment Without New Taxes

Sandy continues to invest in major community assets while honoring our commitment to taxpayers through projects such as:

- The Sandy Recreation Center (opening anticipated in early 2027),
- Continued improvements to parks, trails, and public spaces,
- Enhancements to transportation and transit infrastructure.

We are able to deliver these through long-term planning, existing funding strategies, and strong partnerships, including contributions from the Larry H. Miller Family Foundation and Salt Lake County. These projects reflect a deliberate strategy—advance high-impact projects without creating new tax burdens.

4. Economic Strength and Community Development

Sandy's economic base continues to grow, particularly in sports, recreation, and entertainment. Recent developments, including the Utah Jazz training facility and adjacent recreation opportunities, are contributing to:

- Increased economic activity,
- Expanded community amenities,
- A more vibrant and connected city center.

At the same time, we remain focused on ensuring that growth is balanced, sustainable, and beneficial to residents over the long term.

Planning for the Future

This budget also reflects a broader awareness of long-term challenges. We are planning for:

- Continued population and economic growth,
- Infrastructure maintenance and lifecycle costs,
- Economic volatility at the national level.

By prioritizing efficiency today and avoiding unnecessary long-term costs, we are positioning Sandy to remain financially strong and adaptable in the years ahead.

Sandy Rising With Purpose

Across the city, the momentum is clear. From Fire Station 31 now fully operational, to the progress on the Sandy Recreation Center, to the natural beauty of the Sandy Wetlands Park, we are seeing the results of thoughtful planning and investment.

Sandy is rising, but more importantly, we are rising with purpose. This budget ensures that our growth is guided by clear priorities, responsible financial management, and a commitment to the long-term well-being of our community.

Thank you for your continued trust and partnership as we build Sandy's future together.

Yours in service,

A handwritten signature in black ink that reads "Monica Zoltanski". The signature is written in a cursive, flowing style.

Monica M. Zoltanski
Mayor

SANDY CITY COUNCIL 2026-27 BUDGET PRIORITIES

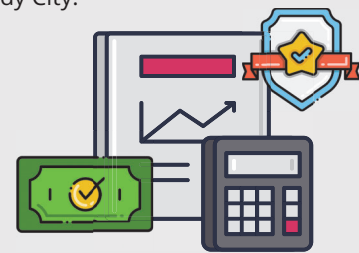
COMMUNITY SAFETY

Community safety allows residents and businesses to thrive. A proactive approach to community safety is economically efficient and highly valued by our community. The City Council is committed to proactively protecting and enhancing community safety by providing well-trained personnel, safe infrastructure and updated technologies.



FISCAL HEALTH

Sustainable fiscal health is the bedrock of our community. It ensures a future where the city can respond to the needs of our residents through intelligent investments in infrastructure, core services and the retention of a satisfied, competitively compensated, and high-performing workforce. The City Council is committed to maintaining a balanced budget with sufficient revenues, transparent spending and necessary reserves – recognizing that investing in our human capital is essential to the long-term efficiency and stability of Sandy City.



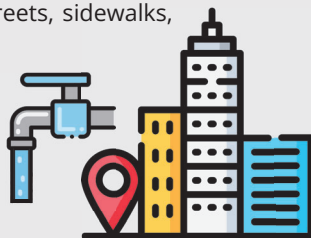
ECONOMIC DEVELOPMENT

A prosperous community is one that generates opportunities for innovation, growth and sustainable development. A healthy economic development strategy is essential for the continued well-being of our community. The City Council is committed to investing in the promotion of commerce, attracting new industries, maintaining relationships with important community partners, and ensuring the continued success of all businesses.



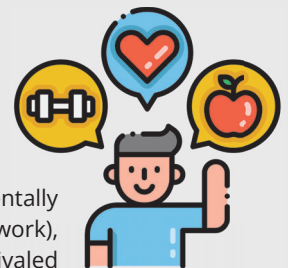
INFRASTRUCTURE

Proactive infrastructure management ensures our city remains functional, safe, and accessible for all users. Strategic investments allow for responsible stewardship while protecting the essential services residents rely on daily. The City Council prioritizes expanding active transportation trails, protecting our investment in the new recreation and ensuring the safety and reliability of our municipal buildings, streets, sidewalks, and water systems.



QUALITY OF LIFE

Quality of life in Sandy City is fundamentally rooted in business opportunities (work), housing affordability (live) and unrivaled recreation (play). We believe a vibrant community is one where residents can find meaningful work, attainable places to live, and world-class spaces to play. These elements, combined with robust transportation and cultural assets, are what drive individuals and businesses to invest in Sandy. The City Council is committed to fostering a thriving local economy, prioritizing attainable housing solutions that meet the needs of our community, and aggressively investing in the parks, trails, and recreational programs in all quadrants of the city that make Sandy a premier destination for active living.



BUDGET SUMMARY

Budget Summary

Consolidated Budget

SUMMARY	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative	% Change From 2026 Budget
Financing Sources:					
Taxes & Special Assessments	\$ 70,012,832	\$ 71,074,950	\$ 72,524,298	\$ 75,092,400	5.7%
Licenses & Permits	3,990,236	4,155,000	4,752,190	4,449,500	7.1%
Intergov. Revenue	11,022,693	14,834,342	15,155,093	10,767,416	-27.4%
Fines & Forfeitures	1,128,018	1,163,000	1,025,647	1,017,000	-12.6%
Sales & Services	56,339,948	53,227,490	51,672,509	52,232,329	-1.9%
Interest Income	7,942,496	4,448,700	3,983,702	3,644,200	-18.1%
Leases	1,153,602	1,456,822	1,709,360	2,746,046	88.5%
Miscellaneous Revenue	2,612,953	3,589,408	3,598,134	1,419,500	-60.5%
Bond/Loan Proceeds	452,030	452,030	452,030	452,030	0.0%
Sale of Fixed Assets	192,263	4,952,051	4,952,051	104,000	-97.9%
Usage of Fund Balance	42,097,103	101,226,916	83,135,785	48,074,131	-52.5%
Total Financing Sources	\$196,944,172	\$260,580,709	\$242,960,799	\$199,998,552	-23.2%
Financing Uses:					
Personnel	94,677,983	99,999,149	99,949,059	101,683,929	1.7%
Operations & Maintenance	17,526,577	20,968,817	20,988,098	20,216,323	-3.6%
Contracted Services	10,493,371	11,565,341	11,615,937	11,637,819	0.6%
Cost of Sales & Services	7,231,994	7,827,743	7,827,744	8,264,296	5.6%
Equipment & Improvements	3,924,377	3,758,746	3,707,210	1,425,188	-62.1%
Capital Outlays	47,538,224	73,484,425	78,042,361	21,028,064	-71.4%
Grants & Agreements	3,150,766	29,835,646	7,744,000	24,602,755	-17.5%
Contingency	-	52,820	50,319	56,000	6.0%
Debt Service	12,400,881	13,088,022	13,036,072	11,084,178	-15.3%
Increase in Fund Balance	-	-	-	-	N/A
Total Financing Uses	\$196,944,172	\$260,580,709	\$242,960,799	\$199,998,552	-23.2%

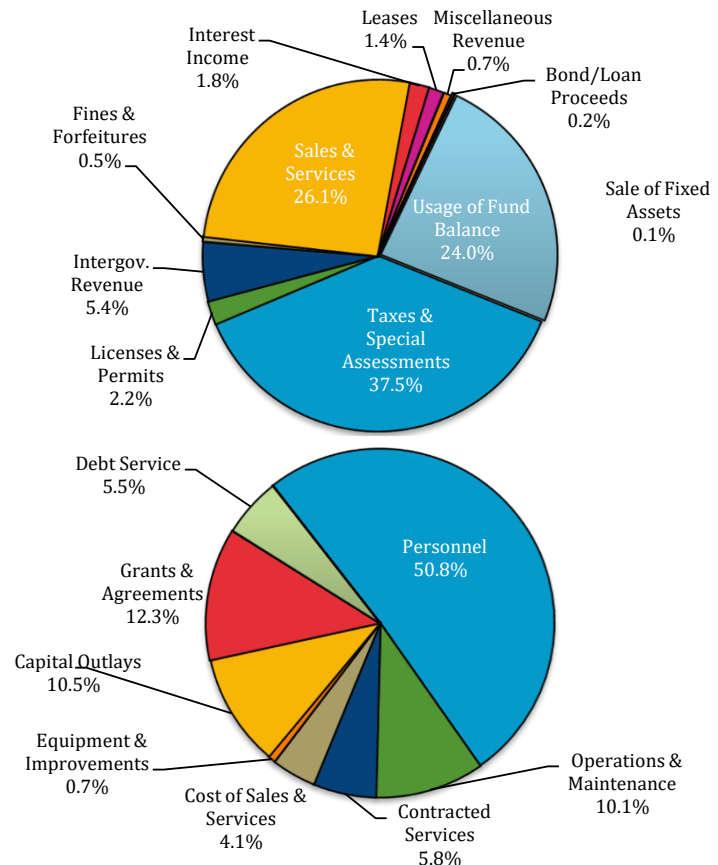
Notes to the Consolidated Budget Schedule

Internal Services and Transfers - The consolidated schedule attempts to eliminate double counting, and therefore it excludes internal services charges both as financing uses in the departments and as revenue in the internal service funds. By so doing, the costs of internal services such as fleet, information technology, and risk management are broken out into individual components such as personnel, materials & supplies, capital outlays, etc. The consolidated schedule also excludes all interfund transfers.

Capital Carryovers - Each year, any unspent appropriation for capital projects is reappropriated in the next year. The City Council holds a public hearing before approving these carryovers in a meeting usually scheduled at the beginning of October. The FY 2026 estimated column reflects the original FY 2026 budget, plus any revisions made during the year, including capital project carryovers. Updated revenue and expenditure estimates are also reflected. At the close of FY 2026, any remaining appropriation will be reappropriated in FY 2027.

Debt Service - The FY 2027 debt service line includes \$11,084,178 used to retire current debt.

Consolidated Sources & Uses FY 2027

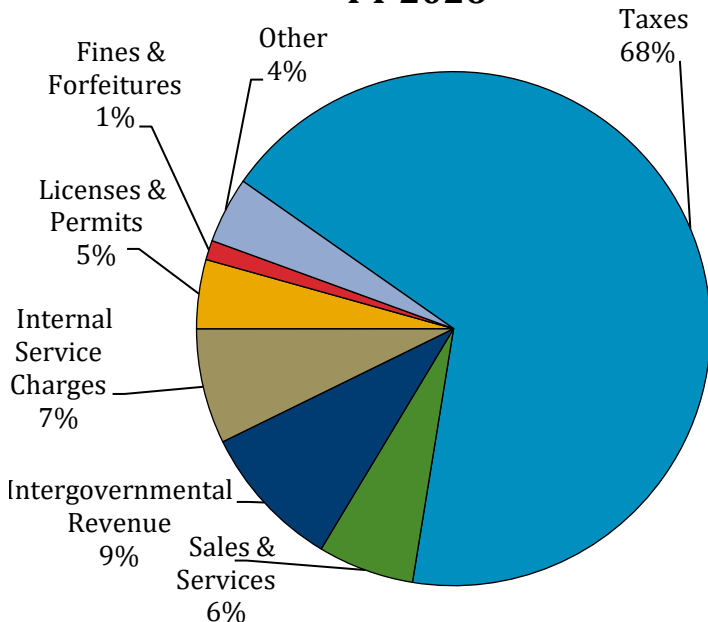


Budget Summary

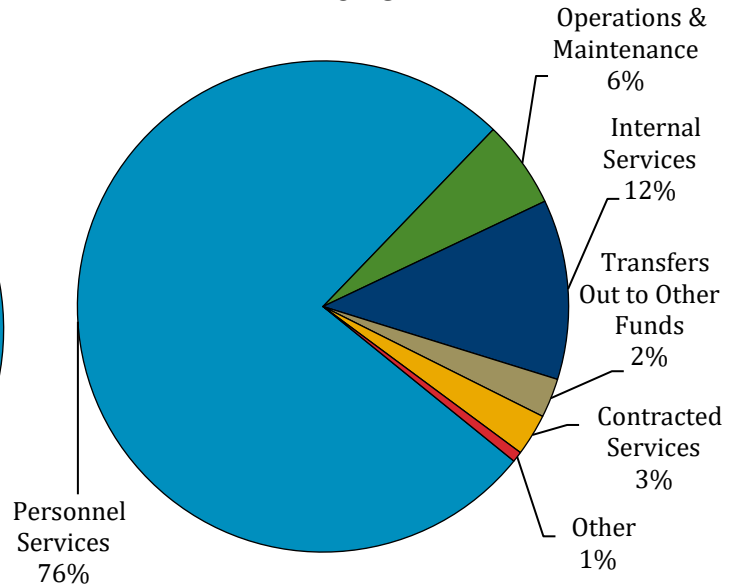
Fund 10000 - General

Summary	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative	% Change From 2026 Budget
Financing Sources:					
Taxes	\$ 54,060,323	\$ 54,133,250	\$ 55,182,686	\$ 56,169,000	3.8%
Licenses & Permits	3,189,387	3,107,000	3,704,191	3,597,000	15.8%
Intergovernmental Revenue	7,465,076	7,037,553	7,412,972	7,563,520	7.5%
Internal Service Charges	5,832,856	6,022,160	6,022,160	6,001,684	-0.3%
Fines & Forfeitures	1,127,718	1,161,000	1,023,647	1,015,000	-12.6%
Sales & Services	4,533,266	4,429,000	4,944,943	5,012,000	13.2%
Interest Income	940,458	600,000	555,000	465,000	-22.5%
Leases	996,468	1,423,353	1,360,891	1,452,776	2.1%
Miscellaneous Revenue	133,499	153,000	161,728	133,500	-12.7%
Transfers In from Other Funds	91,667	4,666,438	4,666,438	1,391,556	-70.2%
Total Financing Sources	78,370,717	82,732,754	85,034,656	82,801,036	0.1%
Financing Uses:					
Personnel Services	\$ 58,176,217	\$ 61,206,755	\$ 61,206,755	\$ 63,129,849	3.1%
Operations & Maintenance	4,989,137	4,406,683	4,406,683	4,760,855	8.0%
Contracted Services	1,732,086	2,329,756	2,329,756	2,279,660	-2.2%
Internal Services	7,829,373	7,829,652	7,829,652	9,794,026	25.1%
Equipment & Improvements	226,641	236,658	236,658	215,688	-8.9%
Grants & Agreements	338,695	301,719	301,719	301,719	0.0%
Contingency	-	45,650	45,650	55,000	20.5%
Transfers Out to Other Funds	4,401,655	6,266,834	8,426,974	2,139,287	-65.9%
Transfer to Reserves	221,705	-	-	-	N/A
Increase in Fund Balance	455,208	109,047	250,809	124,952	14.6%
Total Financing Uses	78,370,717	82,732,754	85,034,656	82,801,036	0.1%
Fund Balance - Beginning	8,938,169	9,393,377	9,393,377	9,644,186	
Fund Balance - Ending	\$ 9,393,377	\$ 9,502,424	\$ 9,644,186	\$ 9,769,138	

**General Financing Sources
FY 2026**



**General Financing Uses
FY 2026**



Budget Summary

Fund 10000 - General

Financing Sources	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative	% Change From 2026 Budget
Taxes & Special Assessments					
31101 Property Taxes	\$ 14,051,917	\$ 14,120,000	\$ 14,101,011	\$ 14,383,000	1.9%
31102 Sales & Use Taxes	30,859,679	30,375,000	31,658,093	32,113,000	5.7%
31103 Franchise Taxes	7,912,344	8,395,250	8,184,805	8,450,000	0.7%
31104 Transient Room Tax	604,570	593,000	602,475	593,000	0.0%
31105 Motor Vehicle Fee	631,813	650,000	636,302	630,000	-3.1%
Licenses & Permits					
31201:Business License Fees	1,554,987	1,540,000	1,568,882	1,570,000	1.9%
31202:Building Permit Fees	1,295,333	1,181,000	1,722,205	1,666,000	41.1%
31204:Animal License Fees	15,786	16,000	9,779	11,000	-31.3%
31205:Road Licenses & Permits	323,280	370,000	403,325	350,000	-5.4%
Intergovernmental Revenue					
31301 Federal	-	32,500	-	-	-100.0%
31302 State	5,563,809	4,846,733	5,254,494	5,315,000	9.7%
31303 County	8,320	8,320	8,320	8,320	0.0%
31304 Other	1,892,947	2,150,000	2,150,158	2,240,200	4.2%
Internal Service Charges					
31410 Administrative Charges	5,753,143	5,934,633	5,934,633	5,913,630	-0.4%
31411 Watershed Protection Charges	79,713	87,527	87,527	88,054	0.6%
Fines & Forfeitures					
31501 Court Fines	1,119,533	1,151,000	1,017,440	1,010,000	-12.3%
31502 Animal Fines	8,185	10,000	6,207	5,000	-50.0%
Sales & Services					
31602 Public Safety Fees	3,484,884	3,457,000	3,980,035	4,057,000	17.4%
31603 Rental Income	9,501	1,000	574	1,000	0.0%
31604 Parks & Cemetery Fees	363,375	350,000	374,328	370,000	5.7%
31606 Recorder & Passport Fees	318,792	325,000	260,252	260,000	-20.0%
31607 Arts & Events Fees	20,739	15,000	15,534	15,000	0.0%
31609 Development Fees	302,433	256,000	268,926	261,000	2.0%
31610 Concessions & Merchandise	720	-	-	-	N/A
31611 Miscellaneous Fees	32,823	25,000	45,294	48,000	92.0%
Interest Income					
31701 Interest Income	940,458	600,000	555,000	465,000	-22.5%
Leases					
31801 Cell Tower Leases	973,462	1,200,353	1,222,315	1,282,276	6.8%
31802 Land Leases	23,006	223,000	138,576	170,500	-23.5%
Miscellaneous Revenue					
31903 Sponsorships & Donations	4,550	22,500	24,500	5,000	-77.8%
31904 Other Revenue	128,949	130,500	137,228	128,500	-1.5%
Transfers In From Other Funds					
3421008 EDA South Towne Ridge Housing	91,667	-	-	-	N/A
3421009 CDA 9400 South	-	4,666,438	4,666,438	1,391,556	-70.2%
Total Financing Sources	78,370,717	82,732,754	85,034,656	82,801,036	0.1%

Budget Summary

Fund 10000 - General

Financing Uses	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative	% Change From 2026 Budget
Personnel Services					
41101 Pay	\$ 39,972,955	\$ 42,003,450	\$ 42,003,450	\$ 43,146,124	2.7%
41102 Benefits	18,012,747	18,989,518	18,989,518	19,765,478	4.1%
41103 Allowances & Reimbursements	190,516	213,787	213,787	218,247	2.1%
Operations & Maintenance					
41201 Operations & Supplies	1,954,269	1,526,085	1,526,084	1,613,179	5.7%
41202 Utility Payments	1,587,482	1,455,425	1,455,425	1,491,753	2.5%
41203 Maintenance & Supplies	293,608	283,322	283,322	286,322	1.1%
41204 Infrastructure Maintenance & Supplies	329,409	410,600	410,600	345,600	-15.8%
41205 Parks & Rec. Maintenance & Supplies	176,490	200,263	200,263	200,263	0.0%
41206 Public Safety Operations & Supplies	413,738	375,190	375,190	430,190	14.7%
41207 IT Operations & Supplies	234,143	155,798	155,798	393,548	152.6%
Contracted Services					
41301 Professional Services	535,241	552,230	552,230	737,080	33.5%
41302 Public Safety Services	760,909	862,643	862,643	917,297	6.3%
41303 Financial Services	137,357	120,750	120,750	107,150	-11.3%
41304 Legal Services	91,895	120,000	120,000	120,000	0.0%
41307 Facility Services	-	5,000	5,000	11,000	120.0%
41308 Technical Services	84,664	147,000	147,000	236,000	60.5%
41309 Hospitality Services	-	44,000	44,000	23,000	-47.7%
41310 Miscellaneous Services	122,020	478,133	478,133	128,133	-73.2%
Internal Services					
41461 Fleet Charges	4,162,518	4,107,390	4,107,390	5,541,335	34.9%
41464 IT Charges	3,009,825	3,015,401	3,015,401	3,195,265	6.0%
41465 Risk Management Charges	657,030	706,861	706,861	1,057,426	49.6%
Equipment & Improvements					
41601 Equipment	225,651	230,658	230,658	209,688	-9.1%
41602 Building Improvements	990	6,000	6,000	6,000	0.0%
Grants & Agreements					
41801 Grants	338,695	301,719	301,719	301,719	0.0%
Contingency					
41901 Contingency	-	45,650	45,650	55,000	20.5%
Transfers to Other Funds					
4424000 Recreation	935,013	900,000	900,000	975,000	8.3%
4426000 Sandy Arts Guild	708,626	650,000	650,000	550,000	-15.4%
4429006 Administrative Code Enforcement	9,182	20,000	20,000	20,000	0.0%
4441000 General Capital Projects	982,604	2,696,834	4,856,974	344,287	-87.2%
4454000 Sandy Recreation Center	100,000	2,000,000	2,000,000	250,000	-87.5%
4466000 Equipment Management	1,666,230	-	-	-	N/A
Transfers to Reserves	221,705	-	-	-	N/A
Increase in Fund Balance	455,208	109,047	250,809	124,952	14.6%
Total Financing Uses	78,370,717	82,732,754	85,034,656	82,801,036	0.1%

GOALS & OBJECTIVES

Sandy City has adopted the following vision and mission statements:

Vision

Connecting an active, vibrant, and prosperous community, where people flourish, and you belong.

Mission

Sandy City strives to be responsible stewards dedicated to providing high-value quality services, with an emphasis on safe neighborhoods, smart planning, preservation, and economic diversity.

Our unique mountain community, in the heart of the Wasatch, simultaneously offers access to open space recreation and urban opportunities, encouraging a healthy lifestyle for residents and tourists alike.

Consistent with this vision and mission, the Fiscal Year 2026-27 (FY 2027) budget 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's citizens. These goals were formulated through strategic planning sessions between elected officials, administration, and department leadership. Although all eight goals are important, the goal of maintaining and improving basic core municipal services is the highest priority.

FY 2027 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 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. Special services rendered to specific groups of citizens should be financed by user fees, impact fees, license and permit fees, or special assessments.
- 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

- 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 balance all budgets annually, in accordance with Utah law (Section 10-6-110, U.C.A. and 10-6-117, U.C.A.).

The City has adopted policies based on these guiding principles by which it conducts its financial affairs. These policies are stated in the following sections that discuss the budget process, financial structure, revenue, debt, and capital projects.

BUDGET PROCESS

BUDGET ROLES AND RESPONSIBILITIES

Sandy City Citizens – The citizens’ role is to provide feedback to the elected officials about the level of service they desire and about how satisfied they are with the services provided. They do this by participating in public hearings, contacting City Hall, or by responding to citizen surveys.

The City Council – The Council’s role is to provide policy direction to the Mayor, City Administrator, Department Heads, and Budget Staff. Council members also facilitate citizen input by holding public hearings on the tentatively adopted budget. They receive a tentative budget from the Mayor on or before the first regularly scheduled meeting in May. Council members also discuss the budget with the Mayor and each department and determine whether to add new items to the budget or to increase or decrease appropriation amounts. The City Council legally adopts the final budget by resolution before June 30, unless there is a change to the certified tax rate permitting adoption as late as September 1.

FISCAL YEAR 2027 BUDGET CALENDAR

Date	Event
Year-round	Receive citizen input through focus groups, surveys, community meetings, public comment, social media and other electronic correspondence, and personal conversations.
January	Begin developing short and long-term forecasts
January – March	Budget work sessions
	Develop preliminary revenue estimates
	Finalize internal service and administrative cost studies
February – March	Review department budget requests
	Review and update fee schedule
March	Finalize revenue forecasts
	Finalize compensation plan
	Review and balance Mayor’s Proposed Budget
March – April	Prepare and publish Mayor’s Proposed Budget
May 5th	Present and Adopt Tentative Budget
May – June	Review of the Tentative Budget
May – June	Public hearing for the Tentative Budget
By June 16th	Set Property Tax Rate, Set Truth in Taxation Hearing (if needed)
By June 23th	Adopt Final Budget (if no property tax rate increase)
August	Truth in Taxation Hearing (if needed)
By August 25th	Set Final Property Tax Rate and Adopt Final Budget (if needed)
By August 18th	Resolution Calling GO Bond Election (if needed)
November 3th	General Election, GO Bond Election (if needed)

The Mayor – The Mayor’s role is to prepare and present a tentative budget to the City Council for review, consideration, and adoption.

The Chief Administrative Officer (CAO) – The CAO’s role is to oversee the budget process as the City’s Chief Budget Officer, making sure the budget is balanced and that appropriations are within projected revenues. With the Mayor’s approval, the CAO prepares a tentative budget that is presented to the City Council on or before the first regularly scheduled meeting in May. The CAO also holds each department accountable for expenditures, making sure they are within departmental budget appropriations.

The Department Heads – The department heads’ role is to prepare a budget request based on available revenue and the policy direction they have been given. Department heads are also responsible for ensuring their department’s expenditures are within budget appropriations.

The Budget Staff – The budget staff’s role is to prepare the tentative and final budget document under the direction of the Mayor and the Chief Administrative Officer. The staff members also review departmental budget requests and available resources and make recommendations for balancing the tentative budget.

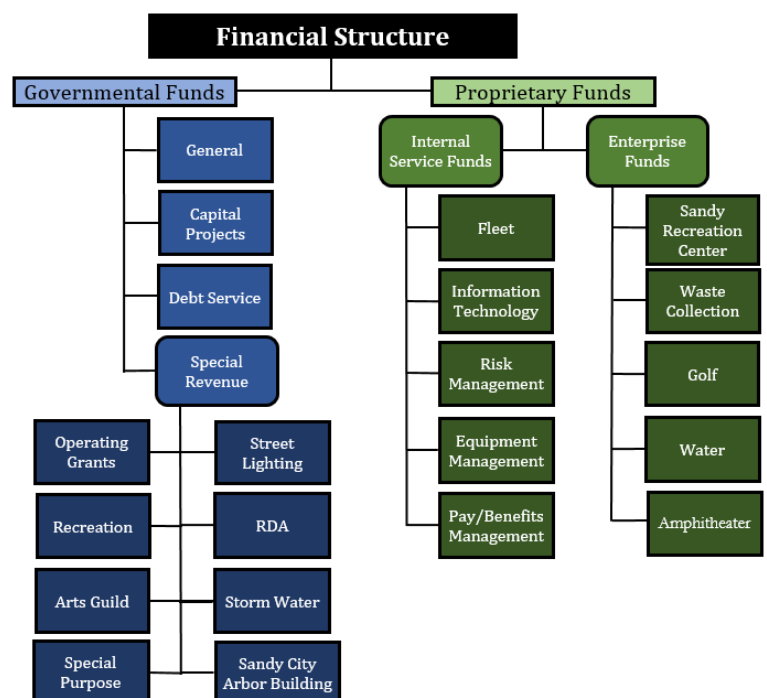
BUDGET AMENDMENTS AND MANAGEMENT

Once adopted, the budget can be amended by subsequent City Council action. Reductions in or reallocations of departmental appropriations can be approved by the City Council upon recommendation of the Budget Officer, but appropriations cannot be increased in a governmental fund without a public hearing. Transfers of unexpended appropriations from one expenditure account to another in the same department can be made with the approval of the Budget Officer. Pursuant to Resolution 20-23 C, a department is designated by the first two digits of its organizational code as structured in the chart of accounts at the time of the budget’s adoption.

As determined by State law, the level for which expenditures may not legally exceed appropriations is the departmental budget within a given fund. The City Council also requires approval for any expenditure exceeding appropriations at the project level for all capital projects. All unexpended budget appropriations lapse at the end of the budget year. However, unexpended Capital Projects Fund appropriations may be reappropriated by a resolution of the City Council without holding public hearings.

FINANCIAL STRUCTURE

The various funds used for accounting and reporting purposes are the foundation of the City’s financial structure. In a like manner, the various departments within the City are the backbone of City operations. The City’s departments are groups of similar functions or programs that provide for efficient management. They also provide a framework for the budget that is conceptually easier to understand. Furthermore, the total appropriation for each department within a given fund is the legal spending limit specified by state law. The fund types, organized by functional department in this document, are described and illustrated hereafter. Furthermore, the schedule on page 12 illustrates the relationship between the City’s financial structure and the functional units.



DESCRIPTION OF FUNDS

The Governmental Funds include most activities that comprise the City's core services and are organized into four major groupings: the General Fund, Special Revenue Funds, the Debt Service Fund, and the Capital Projects Fund. Descriptions of each of the major governmental funds follow, with consolidated descriptions of the non-major funds.

The General Fund is the City's primary operating fund and provides most of the resources necessary to sustain the day-to-day activities of a governmental entity. This fund records all assets and liabilities of the entity that are not assigned to other funds.

Special Revenue Funds are restricted or committed to a specific purpose other than debt service or capital projects. They provide extra assurance to taxpayers that dollars will go to an intended purpose.

The Redevelopment Agency (RDA) Fund accounts for revenues and expenditures associated with the Sandy City RDA. The RDA utilizes tax increment financing, amongst other sources, to promote new capital investments and job growth within the City's RDA project areas.

The Street Lighting Fund accounts for revenues and expenditures associated with the City's street lighting system. It is primarily funded by a street lighting utility fee charged to all properties in the City.

The Storm Water Fund accounts for revenues and expenditures associated with the City's storm water system. It is primarily funded by a storm water utility fee charged to developed properties in the City.

Other Special Revenue Funds include non-major funds such as: the Operating Grants, Recreation, Arts Guild, Sandy City Arbor Building, and the Special Purpose funds. Additional details on the operations and purpose of each of these funds can be found in the relevant department sections of this document (see table of contents).

The Debt Service Fund is used to account for the accumulation of resources for payment of general long-term debt that has been issued by the City. Reported in the aggregate in the City's government-wide financial statements, the City has set up specific sub-funds to record and report each of its major general debt issues. Debt incurred by enterprise funds is accounted for within their respective funds.

The Capital Projects Fund is utilized to account for long-term capital investment projects such as the acquisition, construction, or renovation of facilities. Like the Debt Service Fund, several sub-funds have been set up within the Capital Projects Fund to manage restricted revenues, grants, and capital programs. General capital projects are accounted for within this fund and are primarily funded via one-time revenues and operational savings from the City's General Fund.

The Proprietary Funds account for business-type activities within the City that are primarily financed by fees or charges for services. They are organized into two categories: Enterprise Funds and Internal Service Funds.

The Enterprise Funds are used to account for City services that operate similar to a private business and are reported as a business-type activity in government-wide financial statements.

The Water Fund is used to account for the revenues and expenditures associated with the City's water utility service. It is primarily funded by water utility fees.

The Waste Collection Fund is used to account for weekly waste services provided by the City as well as the City's bulk waste program. It is primarily funded from waste utility fees.

The Sandy Recreation Center Fund accounts for the operations of the Alta Canyon Sports Center. It is funded via taxes from a special service district as well as charges for services.

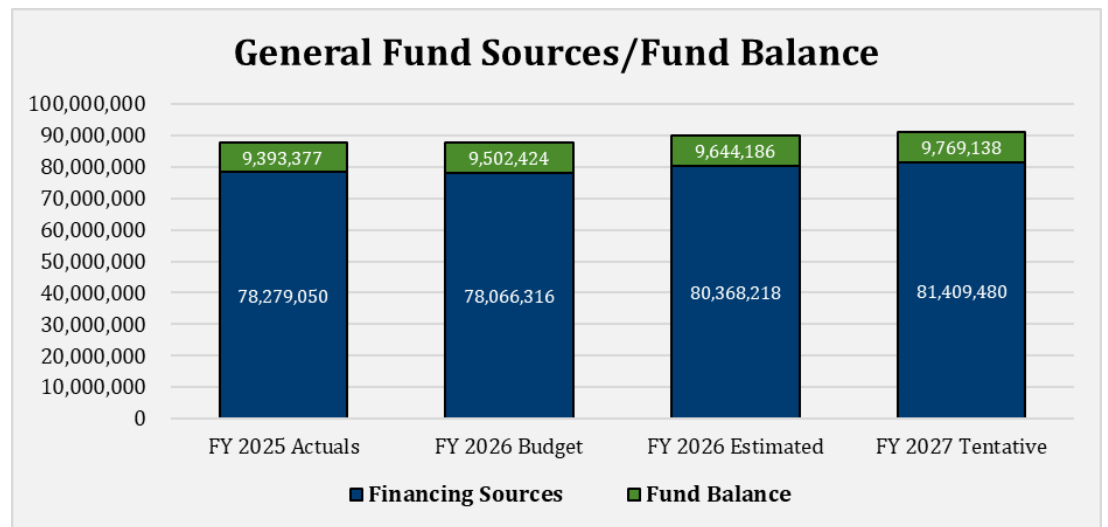
The Golf Fund accounts for the operations of the River Oaks Golf Course. It is funded through charges for sales and services.

The Amphitheater Fund accounts for the operations of the Sandy Amphitheater. It is funded through charges for sales and services.

The Internal Service Funds account for the financing of goods and services provided by one City department to other departments in the City on a cost reimbursement basis. They include the Fleet Fund, the Information Technology Fund, the Risk Management Fund, the Equipment Management Fund, and the Pay & Benefits Management Fund. These are reported collectively in financial statements.

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) any fund balance greater than 5% but less than 35% may be used for budget purposes; and (3) any fund balance in excess of 35% must be included in the appropriations of the next fiscal year. The City has set a target General Fund balance of 12.0% for FY 2027.

Sandy City accumulates fund balances in its various funds for the following purposes:

- To avoid short-term debt that might be needed to provide working capital
- To meet unexpected expenditures as the result of an emergency
- To secure the City's debt and its bond rating
- To accumulate funding for planned capital expenditures including the replacement of capital assets
- To meet reserve requirements for liabilities already incurred but not yet paid as is the case with the Risk Management Fund

All excess funds are invested consistent with the State Money Management Act (see 51-7, U.C.A.). The resultant interest income is used as an additional revenue source in each fund. The chart above shows the history of fund balance in the General Fund. The schedule on page 12 summarizes the beginning and ending fund balances in the various funds of the City. Below are explanations for any major fund with a fund balance changing by more than 10%.

Capital Projects Fund: As a policy, the City typically appropriates unassigned fund balance within the Capital Projects Fund to various projects in the upcoming year. Details on these projects can be found in the Consolidated Capital Projects Schedule of this document.

Recreation Fund: Balances are expected to drop 41% in FY 2027 due to rising cost of providing recreational programming.

Street Lighting Fund: Capital projects will be completed near the beginning of the fiscal year. The fund balance is then projected to increase by 28% in FY 2027 to be used for future capital improvements.

Redevelopment Agency Fund: The beginning fund balance includes estimated surplus in the redevelopment funds at the end of FY 2026. The estimated fund balance in the FY 2027 budget will be used for future capital projects identified in the Economic Development Capital Facilities Plan.

Other Special Revenue Funds: Balances will drop by 51% due to planned capital improvements in the Arbor Building Funds as well as operational deficits in the Arts Guild.

Water Fund: Balances are anticipated to drop 17% in the Water fund largely due to proposed capital improvements to the Public Works Operation Building.

Waste Collection Fund: Cash balance is projected to increase by 14% due to surpluses in FY 2027 revenue projections.

Sandy Recreation Center Fund: Cash balance is expected to decrease almost 100% in FY 2027 due to the Center's closure due to reconstruction.

Golf Fund: Cash balance is projected to drop by 40% due to a number of proposed capital expenditures for equipment, course improvements, and clubhouse renovations.

BASIS OF BUDGETING/ACCOUNTING

Basis of budgeting, or basis of accounting, refers to when revenues or expenditures are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made, regardless of the measurement focus applied.

The budgeting or accounting treatment applied to a fund is determined by its measurement focus. All governmental funds are budgeted for on a spending or "current financial flow" measurement focus. This means that only current assets and current liabilities are generally recognized. "Current" for the balance sheet (assets/liabilities) measurement means that which will be received or paid within the next year. Non-governmental funds (enterprise and internal service funds) are budgeted for on a cost of services or "economic resources" measurement focus. This means that all assets and all liabilities (whether current or non-current) associated with their activity are included on their balance sheets. Regardless of the measurement focus, depreciation is not budgeted.

All governmental fund budgets are based on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they become measurable and available and qualify as current assets. Taxes and special assessments are accrued as receivables if they are received within 60 days after the fiscal year end. Principal revenue sources susceptible to accrual include property taxes, sales and use taxes, franchise taxes, special assessments, and interest on investments. Furthermore, expenditures are recorded when current fund liabilities are incurred. For example, capital acquisitions and bond issuance costs are expensed and not capitalized and depreciated or amortized over the life of the assets. Exceptions to this general rule include: (1) the long-term portion of accumulated unpaid leave; and (2) principal and interest on general long-term debt which are recognized when due.

All enterprise and internal service fund budgets are based on the accrual basis of accounting. Under the accrual basis, revenues are recorded when earned and expenses are recorded when the related liability is incurred. The City applies all applicable Governmental Accounting Standards Board (GASB) pronouncements to proprietary funds. Pronouncements of the Financial Accounting Standards Board (FASB) are applied if issued on or before November 30, 1989, and do not conflict with GASB pronouncements.

The City's accounting system parallels its budgeting system. A modified accrual basis is used for general government operations, meaning that significant revenues are recorded when measurable and available, and that expenditures are recorded when incurred. The City's Enterprise Funds, Proprietary Funds, and non-expendable Trust and Pension funds are accounted for on a full accrual basis. For budgetary purposes, depreciation, accrued liabilities for accumulated leave balances, and market value adjustments to City investments are not included in calculating fund balances. Building and equipment repair and maintenance are budgeted annually. Payments for accrued leave are paid within the existing budget as employees leave. Investments are held to maturity so market value during the term of the investment is not an issue when allocating resources.

SANDY CITY APPROVED BUDGETS FOR MAJOR FUNDS - FY 2027

	Governmental Funds								Proprietary Funds					Total*	
	General Fund	Capital Projects	Debt Service	Special Revenue Funds					Internal Service Funds	Enterprise Funds					
				Storm Water	Street Lighting	RDA	Recreation	Other Special Revenue Funds		Water	Waste Collection	Amphitheater	Sandy Recreation Center		Golf
Financing Sources:															
Taxes & Special Assessments															
Property Tax	\$ 14,190,000	\$ -	\$ 1,479,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 528,000	\$ -	\$ -	\$ -	\$ 385,000	\$ -	\$ 16,582,600
Property Tax - Increment	193,000	-	-	-	-	4,535,000	-	-	7,800	-	-	-	-	-	4,735,800
Sales Tax	32,113,000	4,468,000	-	-	-	-	-	-	-	-	-	-	-	-	36,581,000
Franchise Tax	8,450,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8,450,000
Motor Vehicle Fee	630,000	-	-	-	-	-	-	-	-	-	-	-	20,000	-	650,000
Other Taxes & Assessments	593,000	-	-	-	-	6,000,000	-	1,500,000	-	-	-	-	-	-	8,093,000
Licenses & Permits	3,597,000	602,500	-	200,000	-	-	-	-	-	50,000	-	-	-	-	4,449,500
Intergovernmental Revenues															
State Road Funds	4,840,000	-	-	-	-	-	-	-	-	-	-	-	-	-	4,840,000
Other Intergovernmental	2,723,520	1,300,000	900,000	-	-	-	-	547,396	-	-	-	456,500	-	-	5,927,416
Internal Service Charges	6,001,684	-	-	-	-	-	-	-	37,103,280	-	-	-	-	-	43,104,964
Fines & Forfeitures	1,015,000	-	-	-	-	-	-	2,000	-	-	-	-	-	-	1,017,000
Sales & Services	5,012,000	-	-	5,421,031	1,100,000	-	975,262	132,000	120,000	27,121,500	8,069,879	767,000	715,302	2,798,355	52,232,329
Interest Income	465,000	279,500	32,000	215,000	55,000	1,585,000	15,000	13,000	222,700	650,000	40,000	12,000	-	60,000	3,644,200
Leases	1,452,776	-	-	-	-	-	-	1,260,000	-	-	-	-	33,270	-	2,746,046
Misc. Revenues	133,500	100,000	-	6,000	2,500	452,030	38,750	1,072,500	138,750	16,000	-	1,000	14,500	-	1,975,530
Transfers In From Other Funds	1,391,556	344,287	6,953,792	-	-	50,000	975,000	570,000	-	-	-	-	250,000	-	10,534,635
Total Financing Sources	82,801,036	7,094,287	9,365,392	5,842,031	1,157,500	12,622,030	2,004,012	5,096,896	38,120,530	27,837,500	8,109,879	1,236,500	1,418,072	2,858,355	205,564,020
Financing Uses:															
Administration	2,446,779	-	-	-	-	-	-	978,762	-	-	-	1,215,497	-	-	4,641,038
City Council	1,493,071	50,000	-	-	-	-	-	-	-	-	-	-	-	-	1,543,071
Attorney	2,662,050	-	-	-	-	-	-	-	3,414,050	-	-	-	-	-	6,076,100
City Court	1,583,036	-	-	-	-	-	-	-	-	-	-	-	-	-	1,583,036
Administrative Services	6,014,343	1,742,000	-	-	-	-	-	921,364	26,587,818	-	-	-	-	-	35,265,525
Police & Animal Services	27,970,018	15,000	-	-	-	-	-	140,621	-	-	-	-	-	-	28,125,639
Fire	18,163,960	85,000	-	-	-	-	-	-	-	-	-	-	-	-	18,248,960
Public Works	6,637,151	6,554,000	-	5,363,809	832,011	-	-	-	7,329,132	29,069,380	8,051,378	-	-	-	63,836,861
Parks & Recreation	7,518,364	2,205,000	-	-	-	-	2,044,479	-	-	-	-	-	2,289,882	3,318,864	17,376,589
Community Development	4,254,080	30,000	-	-	-	-	-	451,396	-	-	-	-	-	-	4,735,476
Economic Development	-	-	-	-	-	23,772,814	-	1,500,000	-	-	-	-	-	-	25,272,814
Non-Departmental	1,793,945	-	9,364,642	-	-	-	-	859,379	1,332,000	-	-	-	-	-	13,349,966
Transfers Out to Other Funds	2,139,287	-	-	455,600	-	7,192,748	-	747,000	-	-	-	-	-	-	10,534,635
Total Financing Uses	82,676,084	10,681,000	9,364,642	5,819,409	832,011	30,965,562	2,044,479	5,598,522	38,663,000	29,069,380	8,051,378	1,215,497	2,289,882	3,318,864	230,589,710
Excess (Deficiency) Sources over Uses	124,952	(3,586,713)	750	22,622	325,489	(18,343,532)	(40,467)	(501,626)	(542,470)	(1,231,880)	58,501	21,003	(871,810)	(460,509)	(23,753,343)
Fund Balance - Beginning	9,644,186	5,086,713	1,054,703	1,221,302	1,160,711	38,668,706	70,019	978,066	7,766,750	7,361,553	395,634	304,475	875,776	1,170,197	68,327,219
Fund Balance - Ending	\$ 9,769,138	\$ 1,500,000	\$ 1,055,453	\$ 1,243,924	\$ 1,486,200	\$ 20,325,174	\$ 29,552	\$ 476,440	\$ 7,224,280	\$ 6,129,673	\$ 454,135	\$ 325,478	\$ 3,966	\$ 709,688	\$ 44,573,876

* This total is an aggregate of the fund structure of the city. Thus, the total listed here will be greater than the total on page 2 for reasons noted in Notes to Consolidated Budget Schedule on that same page.

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

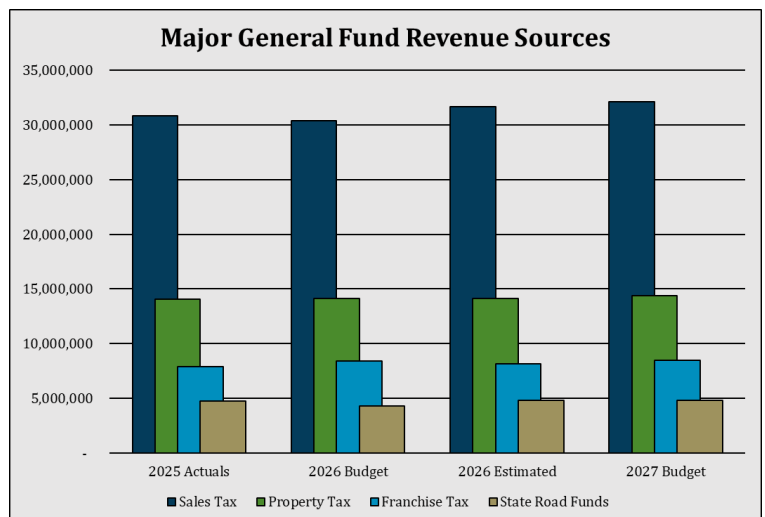
REVENUE ANALYSIS

The remainder of this section provides information on the major revenue sources used to fund the city's various government services.

The chart on the right shows four of these key revenue sources which comprise 75% of the General Fund revenue. Sales tax revenue growth is expected to decline in the coming year. It is volatile and fluctuates more with the economy than the other revenues. After a year of growth, Franchise taxes are expected to moderate in the coming year. Property taxes and state road funds are projected to remain stable. The reasons for these shifts are further detailed in the sections that follow.

SALES TAX

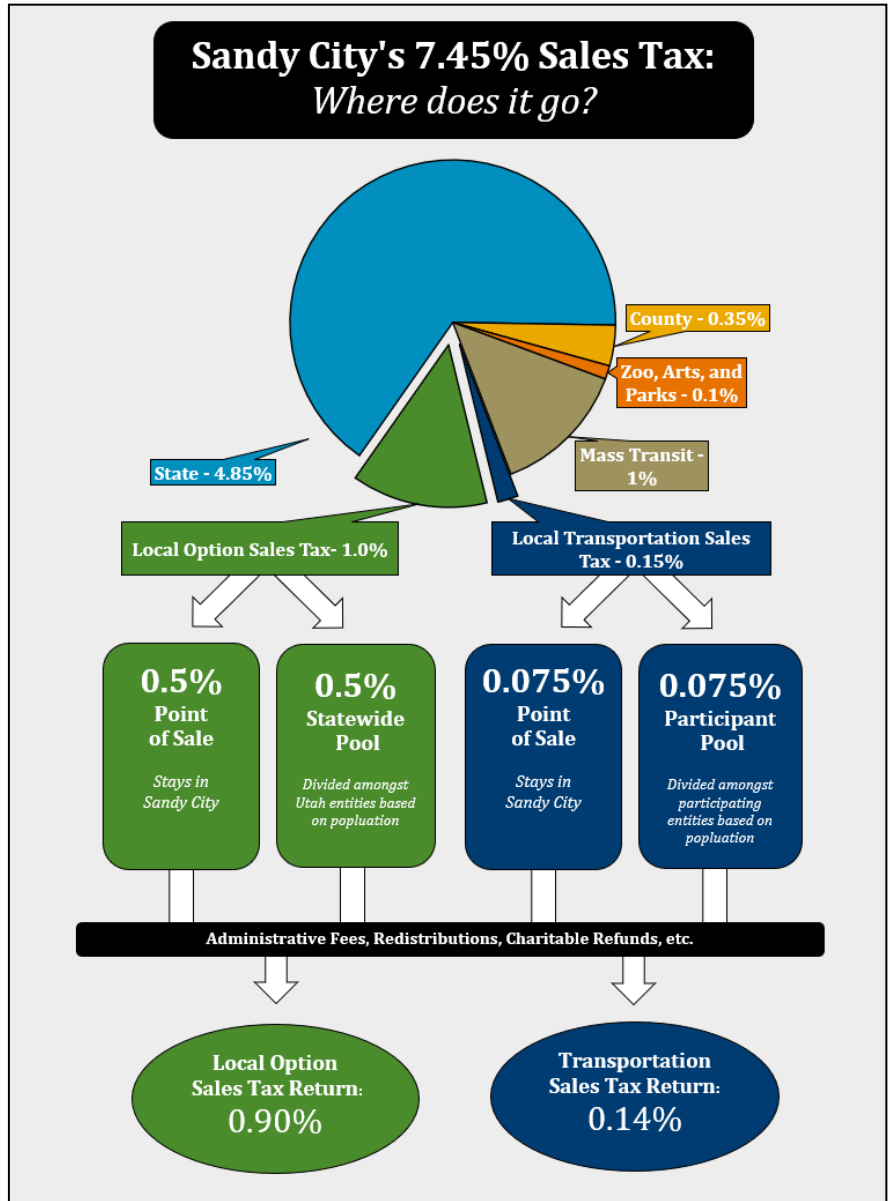
Sales tax is Sandy City's largest revenue source, contributing 39% of General Fund revenue. State law authorizes cities to receive sales tax revenue based on the process described in the chart shown on the next page. Sales tax revenue is forecasted by the finance department using quantitative statistical analysis and a qualitative method which makes assumptions about each of the relevant factors in this distribution model. Trends in each of the relevant factors were analyzed as follows:



Population Data – Changes in population data can have a significant impact on sales tax revenue. In the past, Sandy has seen a significant decrease in sales tax collections due to changes in census tabulations. Thankfully, the 2020 census was only slightly under the City’s projections. Sandy projects its population to remain stable in the coming fiscal year. However, the population of Utah is expected to continue to grow at a high rate. This is likely to result in a reduction of the population factor that is used for sales tax distributions.

Statewide Sales – Half of the City’s sales tax revenue comes from a statewide pool that is distributed based upon the City’s relative population. Following a period of below-average growth in taxable sales, the City has projected a conservative increase in FY 2027. Recent inflationary trends have pushed sales up in the past year, as have rises in consumer spending. Despite these trends, the FY 2027 budget anticipates a 3.1% increase in statewide sales. Statewide forecasts reviewed by staff indicate a moderate improvement in major taxable sectors, leading to this conservative estimate. Staff continues to monitor nationwide soft and hard economic indicators, such as consumer sentiment, the federal funds rate, and gross domestic product to determine how they might affect the Utah economy.

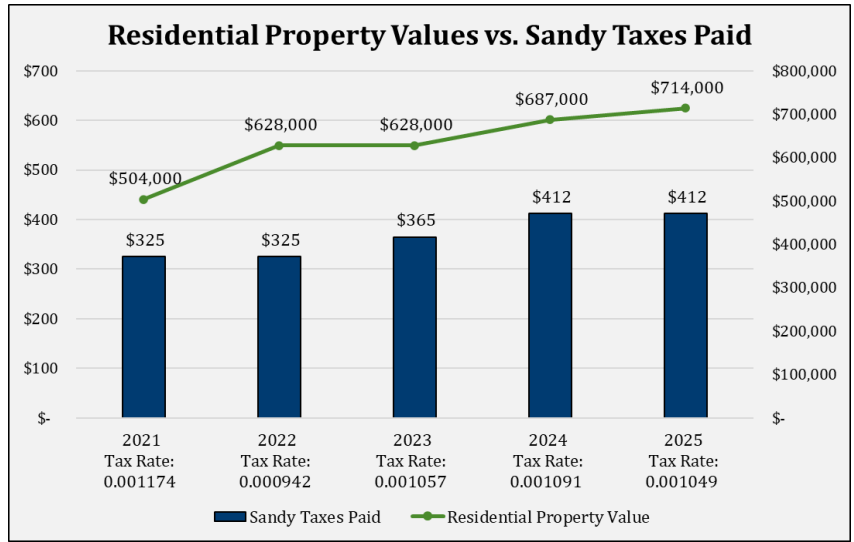
Sandy City Sales – The other half of sales tax revenue comes directly from sales made in Sandy. Although growth has continued, recent local sales have slowed due to many of the same conditions affecting the state. Local economic growth also continues to lag relative to statewide growth as many of Sandy’s comparison cities expand and grow at a higher rate. As a result of these factors, the FY 2027 forecast reflects a 2.1% increase in Sandy City sales. Combining projected local and statewide sales tax growth, the City is projected to see a 1.4% increase in overall sales tax revenue. While there are reasons to be optimistic about recent investments in Sandy’s Carins District, statewide population growth is projected to mitigate the City’s ability to promote and foster its own local taxable sales in the years ahead.



Transportation Sales Tax – On October 1, 2018, Salt Lake County began to collect an additional sales and use tax of 0.25% to fund highway and public transit projects (UCA 59-12-2219). In FY 2020, Sandy City began to receive 0.10% of this 0.25%. Additionally, in FY 2026 the City also began to collect another 0.05% from an additional 0.2% levy passed by the state (UCA 59-12-2220). In FY 2027, these two levies are projected to generate over \$4.5 million for transportation needs. Consistent with state restrictions on the new revenue source Sandy City has utilized the funds for capital projects on class B & C roads in addition to other traffic and pedestrian safety projects. The City projects this revenue source in a manner consistent with its 1% local option sales tax.

PROPERTY TAX

Property tax is Sandy City’s second largest source of tax revenue accounting for 17% of general fund revenue. Both Sandy City and Alta Canyon Sports Center, which is managed and operated by Sandy City, levy 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 chart on the right illustrates that as property values increase, rates are adjusted so total property taxes collected from existing properties remain flat. Unless the City increases its property tax rate (as was the case in 2023 and 2024), the rate is adjusted down each year to offset property value growth. The City only receives additional tax revenue for new properties. In Utah, residential properties are taxed at 55% of their value, while business and state assessed properties are taxed at 100% of their value.



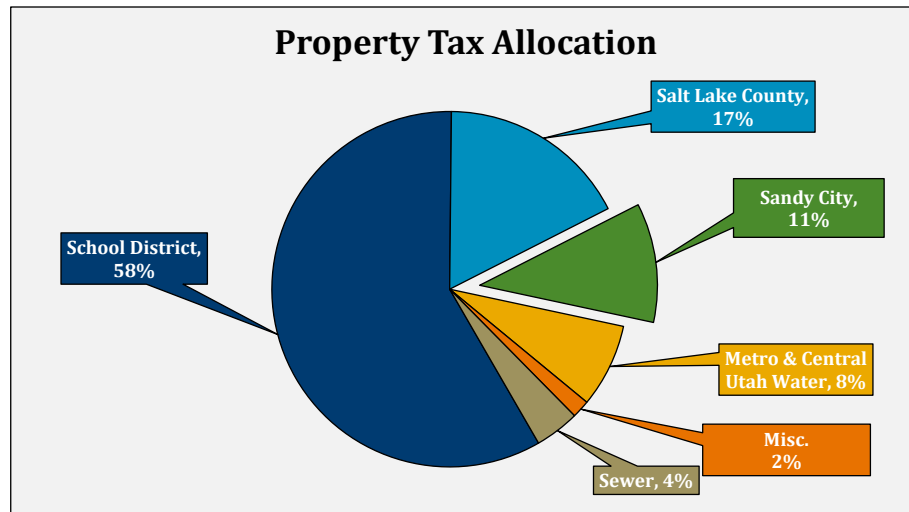
The City only receives additional tax revenue for new properties. In Utah, residential properties are taxed at 55% of their value, while business and state assessed properties are taxed at 100% of their value.

Truth in Taxation – In order to comprehend property tax in Utah it is necessary to understand a section of Utah law known as “Truth in Taxation.” Under “Truth in Taxation” counties are responsible for administering property taxes and each June are required to submit to cities a certified tax rate that would generate the same amount of revenue they collected the previous fiscal year plus any new development growth. The certified tax rate does not provide for additional tax revenue due to increased valuation of existing property. If the City adopts a tax rate higher than the certified rate, state law has specific requirements for noticing and public hearings, from which the name “Truth in Taxation” is derived.

Revenue Projections – Relevant factors in the preliminary property tax forecast include the tax rate and new growth. According to state statute, the adopted tax rate and budgeted revenue is provided by the Salt Lake County Auditor’s Office in June.

Property Tax Rate – Sandy City’s property tax rate is modest compared to neighboring cities and similar-sized cities in Utah, as illustrated in the chart below. The chart on the next page shows a typical percentage collected by Sandy City compared to other taxing entities.





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. Since the growth number used in the final budget must match the county’s number, adjustments are made as needed. This year’s new growth is less than one percent.

FRANCHISE TAX

Franchise Taxes are the third largest source of General Fund revenue generating 10% of overall general fund revenue. The relevant factors in forecasting franchise fee revenue are as follows:

Tax Rate – Sandy City charges a 6% municipal energy tax to the electric and natural gas providers. 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, and to which services those rates are applied, affect the revenue collected by the utility and therefore the amount of tax remitted to the City. In particular, telecommunication revenues from wireless phone carriers have declined significantly over the last several years. This is due to the consumer phone charges being tied more to data services as opposed to traditional telecommunication services.

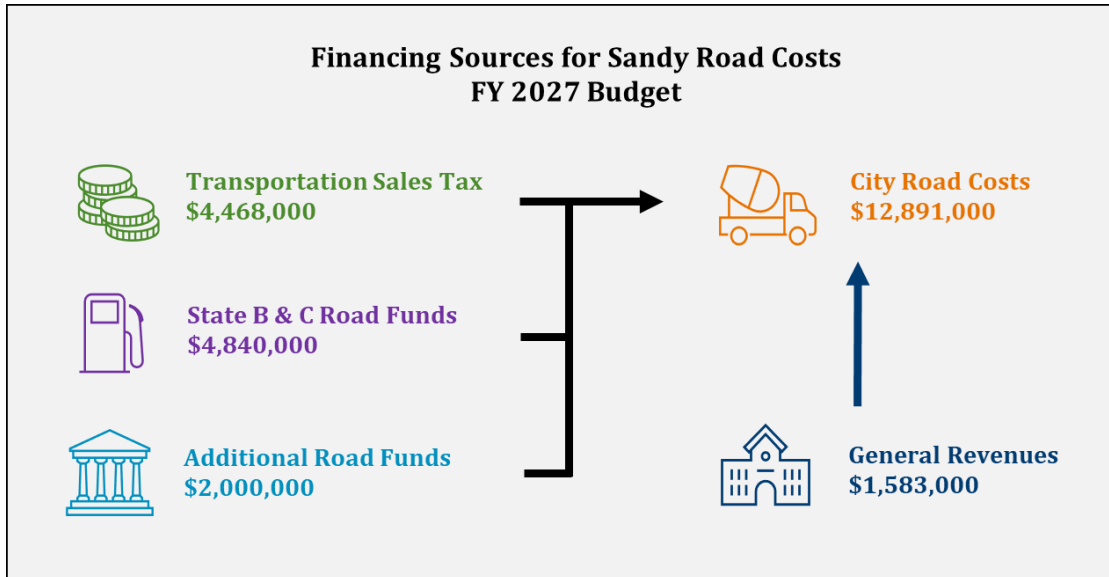
Moreover, utility rates are regulated by the Public Service Commission. It has been common to experience rate decreases as well as increases. Any announced rate changes are factored into the revenue projections. The projections for FY 2027 incorporate the approved 4.7% increase in residential electricity rates, which is projected to be partially offset by decreases in a balancing account rate which rose significantly this past year.

Usage – Utility revenue is sensitive to changes in usage. The electric and natural gas utilities can be particularly affected 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.

STATE ROAD FUNDS

State road funds generate 6% of General Fund revenue. Though generated primarily through taxes, state road funds are limited to specific uses outlined by the Utah Department of Transportation (UDOT). The motor fuel tax is a 16.5% sales tax per gallon, based on the average rack rate, which is administered by UDOT through the State B&C Road Fund. Sandy City is allocated a portion of those revenues through a formula weighted 50% on each city’s proportion of the state’s population and 50% on each city’s proportion of the state’s road miles. Because Sandy’s road miles are not growing at the same rate as those of other municipalities in the state, the City’s ratio of revenue from state road funds should decrease over time. Furthermore, the City’s slower relative population growth compared to the rest of the state is also expected to reduce the City’s portion of the B&C road funds. Despite this, road fund revenues are expected to grow due to increases in the overall pool of funds. A qualitative method is used to forecast State Road Funds based on trends for each of the factors used in the

formula: population, road miles, and available road funds. In addition, \$13.5M of restricted funding for the Monroe Street project has been made available by the State Legislature through S.B. 51 in the 2022 General Session. This is a restricted commitment of \$900,000 each year for 15 years that will be a revenue stream to bond for the project. The City will also continue to receive \$1.1M annually from the state as stipulated by state code (UCA 72-2-121). These road funds, in addition to the transportation sales tax, finance a significant share of the City’s road costs. However, the City’s needs outweigh the \$9 million available from these restricted sources. That difference is covered by general revenues.



TRANSIENT ROOM TAXES

Sandy City charges a 1.5% transient room tax (TRT) on individuals staying at hotels, motels, inns, and online vacation rentals for less than 30 days. Part of this revenue is used to fund tourism programs through the South Valley Chamber of Commerce. TRT is forecasted utilizing qualitative trend analyses of hotel occupancy rates and revenue distributions.

Furthermore, as part of a 2007 interlocal agreement between the Sandy City RDA and the Governor’s Office of Economic Development (GOED), Salt Lake County is required to defer 15% of their own TRT to the RDA until June 30, 2027. These funds are used to pay for the debt service associated with the Real Soccer Stadium.

TAX INCREMENT

The City RDA is primarily funded through a public financing tool called tax increment financing. Tax increments are property taxes from various taxing entities that are received above and beyond an established baseline property tax level for a specified period of years. This baseline is set when a project area is formed and represents the level of taxes generated prior to the creation of the project area. Tax increment dollars are used to incentivize development within the area, which typically increases property values, and in turn, the total amount of tax increment generated by that area. When a project area expires, this new tax increment is then rolled back into participating taxing entities’ property tax revenues.

USER FEES

User fees are set 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
- Whether the same service can be offered privately at a lower cost
- How the fees compare with those charged by other cities

UTILITY CHARGES

Sandy City sets utility rates for waste collection, water, storm water drainage, and street lightning services. These utility charges are set to cover the operations, maintenance, and capital improvements related to each the service. Please refer to the Consolidated Fee Schedule in the back of this document for current fees.

Waste Collection – Sandy City charges each resident a monthly fee for waste collection services and seasonal bulk waste cleanup. Additional fees are charged for other related services, including extra waste and recycling cans, dumpster rentals, and glass recycling.

Water – Sandy City charges a flat rate fee to all those on the City’s water service. Additionally, a tiered fee structure is employed to charge residents based on their total water usage. A separate set of fees, both flat and tiered, are assessed to Salt Lake County residents that are serviced by Sandy City.

Storm Water – All developed properties are charged a monthly fee that is used to cover the maintenance and improvements to storm drainage throughout the City.

Street Lighting – All properties are charged a monthly fee that is used to cover maintenance and operation of street lighting within the City.

DEBT

Sandy City uses debt judiciously consistent with the policies listed below. The City enjoys a AAA bond rating from Standard and Poor’s for its 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. The Water Revenue Bonds carry a rating of AA+. The FY 2027 budget includes about \$9.3 million of general debt service payments. As of June 30, 2027, the outstanding general debt will be about \$66.6 million. The schedule below includes total City debt, including outstanding debt issues in the Water fund. Debt incurred by this enterprise fund is included in the departmental sections, while general debt is shown in the Debt Service section.

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 the city bond rating, currently “AAA”
- Sandy City should seek the most practical and cost-efficient financing available

Fund	Description	Purpose	Pledged Source	Actual Funding Source	Matures In:	Debt Service - FY 2027			
						Amount	Principal	Interest	Total
31015	2007 Soccer Stadium Bonds	Land Acquisition and Infrastructure Improvements for Soccer Stadium	Sales Tax	TRT - County	FY 2028	Budgeted	3,275,000	158,300	3,433,300
						Outstanding	2,320,000	46,400	2,366,400
31017	2008 Soccer Stadium Bonds	Land Acquisition and Infrastructure Improvements for Soccer Stadium	Sales Tax	TRT - County, CDA 9400 South Increment	FY 2029	Budgeted	721,000	75,074	796,074
						Outstanding	1,520,000	76,749	1,596,749
31011	Storm Water Bonds	Storm Drain System Improvements	Sales Tax	Storm Water Revenues	FY 2030	Budgeted	395,000	59,100	454,100
						Outstanding	1,280,000	78,200	1,358,200
51000	Water Revenue Bonds	Water System Improvements	Water Revenues	Water Revenues	FY 2033	Budgeted	1,421,000	295,036	1,716,036
						Outstanding	7,898,520	834,616	8,733,136
31021	2022 SIB Loan	Parking Structure for Summit at the Carins	Road Funds	Tax Increment/ Developer Payments	FY 2037	Budgeted	948,405	192,076	1,140,481
						Outstanding	10,417,047	992,978	11,410,025
31022	2023 SIB Loan	Parking Structure for Gardner Project	Road Funds	Developer Payments	FY 2038	Budgeted	307,624	144,407	452,031
						Outstanding	4,135,667	851,632	4,987,299
31023	2023 Monroe Street Bonds	Monroe Street Expansion and Improvements	Sales Tax	State Road Funds	FY 2036	Budgeted	550,000	346,750	896,750
						Outstanding	6,385,000	1,669,750	8,054,750
31024	2024 Fire Station 31 Bonds	Fire Station 31 Relocation and Expansion	General Obligation	Property Taxes	FY 2044	Budgeted	650,000	827,600	1,477,600
						Outstanding	16,000,000	7,648,450	23,648,450
31025	Council Chambers Bond	Renovations to City Council Chambers	Sales Tax	Lease Revenue	FY 2046	Budgeted	34,000	43,500	77,500
						Outstanding	983,000	489,998	1,472,998
31026	Arbor Building Bond	Purchase of the Arbor Building	Sales Tax	Lease Revenue	FY 2046	Budgeted	220,000	394,930	614,930
						Outstanding	7,128,000	4,593,784	11,721,784
Totals						Budgeted	\$ 8,522,029	\$ 2,536,773	\$ 11,058,802
						Outstanding	\$ 58,067,234	\$ 17,282,557	\$ 75,349,791

**OUTSTANDING DEBT ISSUES
COMPUTATION OF LEGAL DEBT MARGIN - JUNE 30, 2024**

Assessed Valuation:

Primary Residential	\$ 11,102,097,501
All Other	3,074,455,918
Total Assessed Valuation	<u>\$ 14,176,553,419</u>
Reasonable Fair Cash Value	<u>\$ 24,736,064,218</u>

	GENERAL - 4%	WATER AND SEWER - 4%	TOTAL - 8%
Debt Limit -			
8% of Reasonable Fair Cash Value (1)	\$ 989,442,569	\$ 989,442,569	\$ 1,978,885,137
Less Outstanding General Obligation Bonds	18,690,000	-	18,690,000
Debt Margin	<u>\$ 970,752,569</u>	<u>\$ 989,442,569</u>	<u>\$ 1,960,195,137</u>

Notes:

- (1) The general obligation bonded debt of the City is limited by the Utah Constitution (Section 14, Paragraph 4) to 8% of the "reasonable fair cash value" of property. Of this percent, a maximum of 4% may be used for general purposes. The remaining 4% and any unused portion of the 4% available for general purposes up to the maximum 8% may be utilized for water and/or sewer purposes.

Source: Salt Lake County Auditor's Office

CAPITAL BUDGET

CAPITAL EXPENDITURE DEFINITION

By policy, a capital expenditure is for an asset that is tangible in nature with a useful life of more than two years. Additionally, a capital expenditure must meet the following capitalization thresholds:

Asset Category	Capitalization Threshold (in \$)	Useful Life (in years)
Land	0	N/A
Buildings	15,500	40
Improvements Other Than Buildings	15,000	20
Utility Plant in Service	15,500	25-33
Office Furniture and Equipment	7,500	5-10
Machinery and Equipment	7,500	5-10
Automobiles and Trucks	7,500	5-15
Infrastructure and Capital Improvements	15,000	5-40

Expenditures that do not meet the above thresholds are budgeted in the operating budget as equipment, improvements, or supplies.

THE CAPITAL PLANNING PROCESS

The City Council provides oversight for the capital budget. Council members review and adopt the budget in this book. Additionally, they review and approve the carryover of any unexpended funds in the prior year's budget. They also approve by resolution any budget adjustment at the project level during the year for all capital projects in governmental funds.

Identifying projects to be funded is a collaborative effort that includes citizen input, department analysis and recommendation, administrative staff and mayoral review and proposal, and ultimately City Council review and approval. The FY 2027 budget includes approximately \$16.4 million for capital project expenditures (including IT capital expenditures), as detailed in the Consolidated Capital Projects Schedule.

IMPACT ON THE OPERATING BUDGET

Capital projects with significant operating impacts consist of any project that will result in the need for additional staff or any ongoing increase or decrease in the operating budget greater than \$10,000 per year. In the coming year, the reconstruction of Alta Canyon Sports Center is expected to temporarily decrease operational costs in the Alta Canyon Fund by approximately \$531,000. Once the project is completed, staff anticipates an ensuing increase as the Center returns to full operations.

LONG-TERM FINANCIAL ANALYSIS

Consistent with citywide goals, the City budget staff biannually conducts a long-term financial analysis to identify future resource availability, operating and capital needs, as well as challenges and opportunities. This internal analysis has been validated multiple times by hiring a consultant to conduct their own independent analysis to assess alternative approaches in addressing the City's long-term operating and capital needs. The purpose of the analysis is to complement the City's planning framework and bring a long-term perspective to resource availability. Long-term planning is necessary for setting realistic boundaries on what the City may accomplish, and it helps bring focus to allocating resources to the highest priorities.

The long-term financial analysis combines financial forecasting and strategy to identify both future challenges and opportunities. Its purpose is not simply to project the status quo for years to come – rather it considers a series of future possibilities confronting Sandy City, examines the financial consequences, and determines the appropriate 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 to begin positioning now to maximize the City's ability to meet challenges, exploit opportunities, and deliver a stable level of essential services. Details on these long-term financial analyses can be found on the City's website at: <https://www.sandy.utah.gov/210/Budget-Information>.

CHANGES TO THE PROPOSED BUDGET

After the budget is proposed to the City Council for their review and consideration, changes may be made to appropriations, provided the budget remains balanced. These adjustments may be the result of new information, differing budget priorities, or simply technical corrections. Changes to the tentative budget, proposed either by City staff or by City Council members, will be noted here after final adoption.

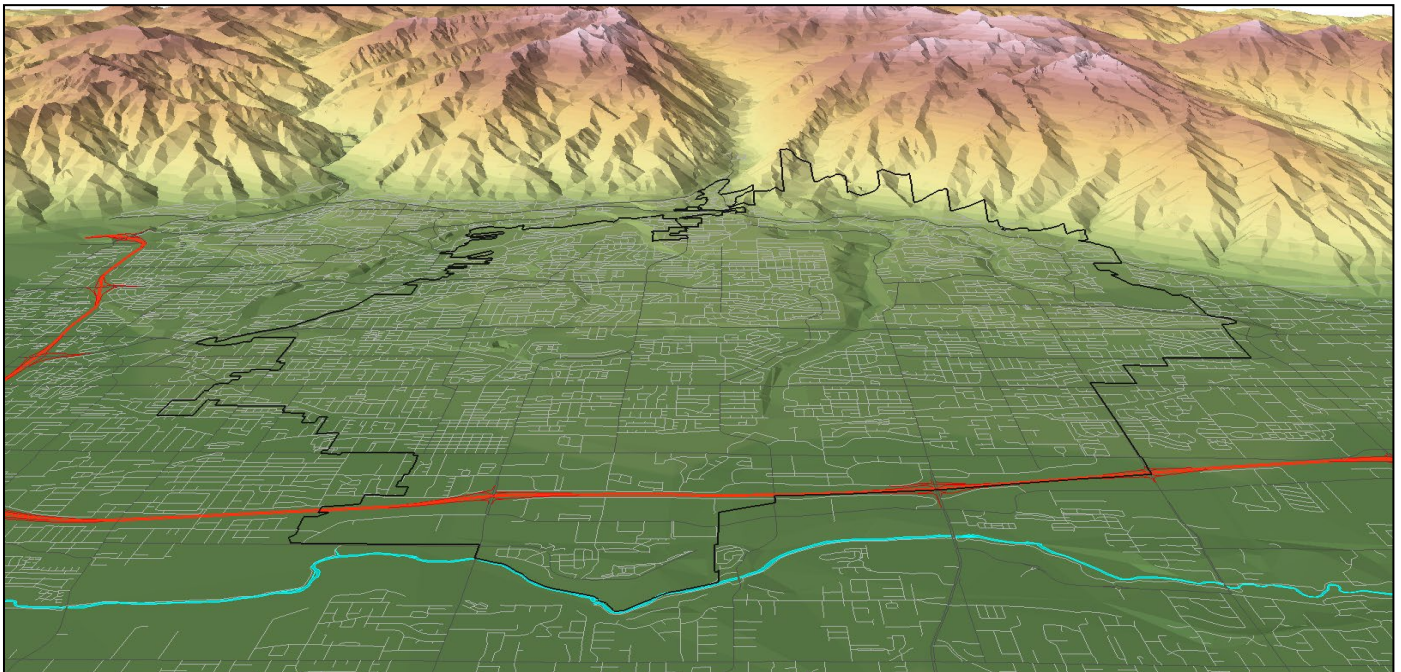
COMMUNITY PROFILE

Sandy City is Utah's seventh largest city. The nearby Wasatch Mountains provide water, recreational opportunities, and a scenic backdrop. The I-15 corridor and TRAX light rail line on the west side of the City provide both access to downtown Salt Lake City (approximately 15 miles to the north) and the opportunity to be a commercial center for the south end of the valley.

Sandy is home to several cultural, recreational, and entertainment venues, namely, the Sandy Amphitheater, the Sandy Museum, Hale Centre Theater, the Utah Mammoth hockey practice facility, America First Field, home of Real Salt Lake soccer, and future home of the Utah Jazz practice facility. Also, world-class ski resorts, such as Alta and Snowbird, are located just minutes away from Sandy's borders.

Sandy experienced tremendous growth both in land area and population during the past fifty years. Annexation of previously unincorporated land has resulted in growth from 6.6 square miles in 1970 to over 24 square miles today. Annexations combined with new construction resulted in population growth from 6,438 to an estimated 94,643 in that same period. Many of the new homes built during the 70's and the 80's were bought by young families, which resulted in one of the lowest median ages in the nation. In recent years, the population has aged as many of the children in these young families have grown and left home. The median age of Sandy City changed from 20.3 years in 1980 to 37.6 years in 2027. This demographic shift has impacted the City budget in such areas as a reduced rate of growth in both sales tax revenue and state road funds which are based partially on population.

Commercial and residential growth, however, continues along the I-15 corridor which in turn continues to fuel a strong economy and tax base and provides job opportunities for residents.

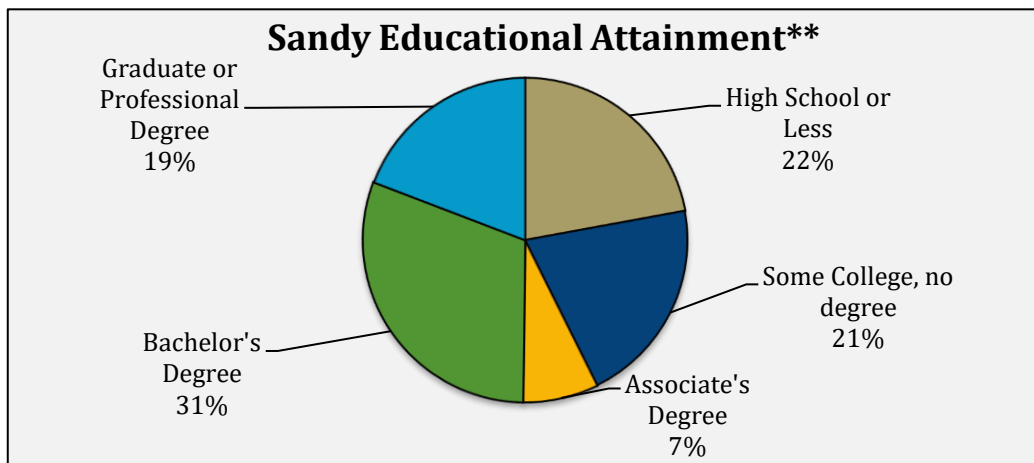
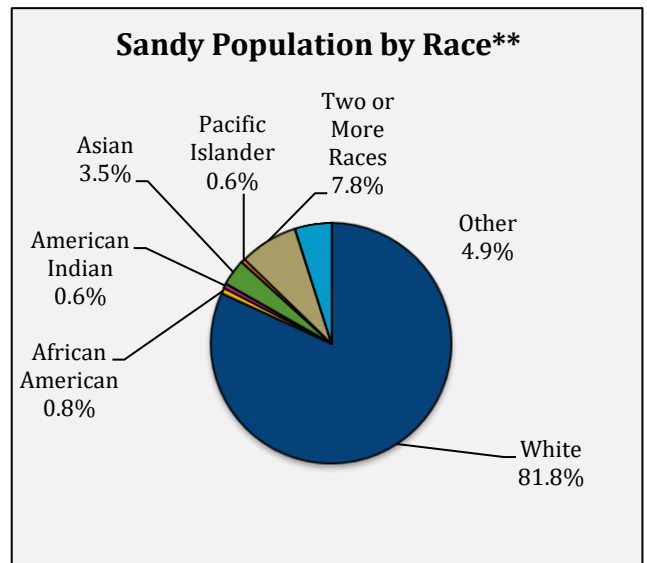
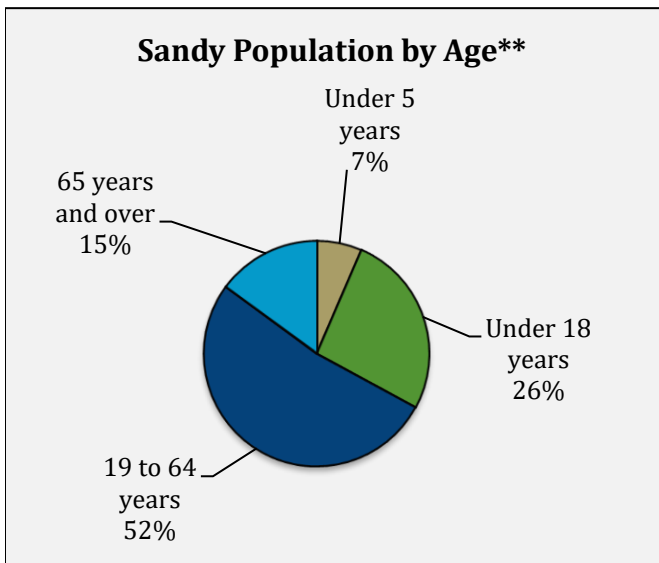


Sandy City border (view facing east; I-15 shown in red)

COMMUNITY PROFILE (cont.)

Date of Incorporation	1893
Form of Government	Council - Mayor
Median Household Income**	\$ 112,176
Unemployment Rate*	3.4%
Average Elevation (ft.)	4,450

Calendar Year	Population	Median Age	Area in Sq. Miles
1950	2,095	-	1.3
1960	2,322	-	1.3
1970	6,438	20.3	6.6
1980	52,210	20.3	18.6
1990	75,058	22.9	20.3
2000	88,551	29.1	22.4
2010	87,461	33.8	23.0
2020	96,904	35.9	24.2
2025 est.	93,571	37.6	24.3



*Source: US Bureau of Labor Statistics, Salt Lake County Unemployment Rate, Dec 2025

**Source: US Census Bureau, American Communities Survey

COMMUNITY PROFILE (cont.)

Top Ten Sales Taxpayers

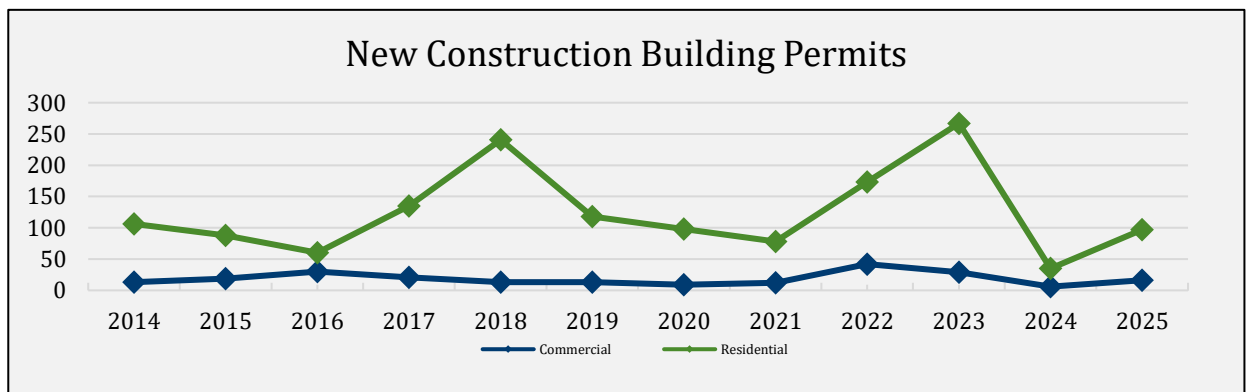
Amazon
 Costco
 Ken Garff Hyundai
 Larry H Miller Jeep Dodge Ram
 Scheels All Sports Inc
 Smith's
 Southtowne Mitsubishi
 Target
 Utah Power & Light Co.
 Walmart Supercenter

Major Employers

Becton Dickinson
 American Express
 Mountain America Credit Union
 NICE inContact
 Morgan Stanley Smith Barney LLC
 WCF Mutual Insurance Company
 Galileo Financial Technologies LLC
 Aetna Life Insurance Company
 Telarus LLC
 Intermountain Health Alta View Hospital

Top Ten Property Taxpayers*

Taxpayer	Type of Business	2024 Assessed Property Valuation	% of Total Assessed Valuation
Woodbury Corporation	Residential Development	\$ 133,928,100	0.91%
Mountain America Federal Credit Union	Financial Services	\$ 123,541,800	0.84%
Pheasant Hollow Business Park LLC	Commercial & Office Development	\$ 111,540,364	0.76%
Town Ridge Center LLC	Commercial & Office Development	\$ 100,414,200	0.68%
Jordan Commons Funding, LLC	Commercial & Office Development	\$ 96,990,210	0.66%
Synergy Business Park	Commercial & Office Development	\$ 94,224,700	0.64%
OneFourteen, LLC	Commercial & Office Development	\$ 88,858,580	0.60%
Utah Soccer LLC	Business Complex	\$ 78,417,200	0.53%
CR Cobblegate Communities, LLC	Residential Development	\$ 77,039,225	0.52%
IHC Health Services, LLC	Health Services	\$ 72,298,105	0.49%
Total		\$ 977,252,484	6.63%

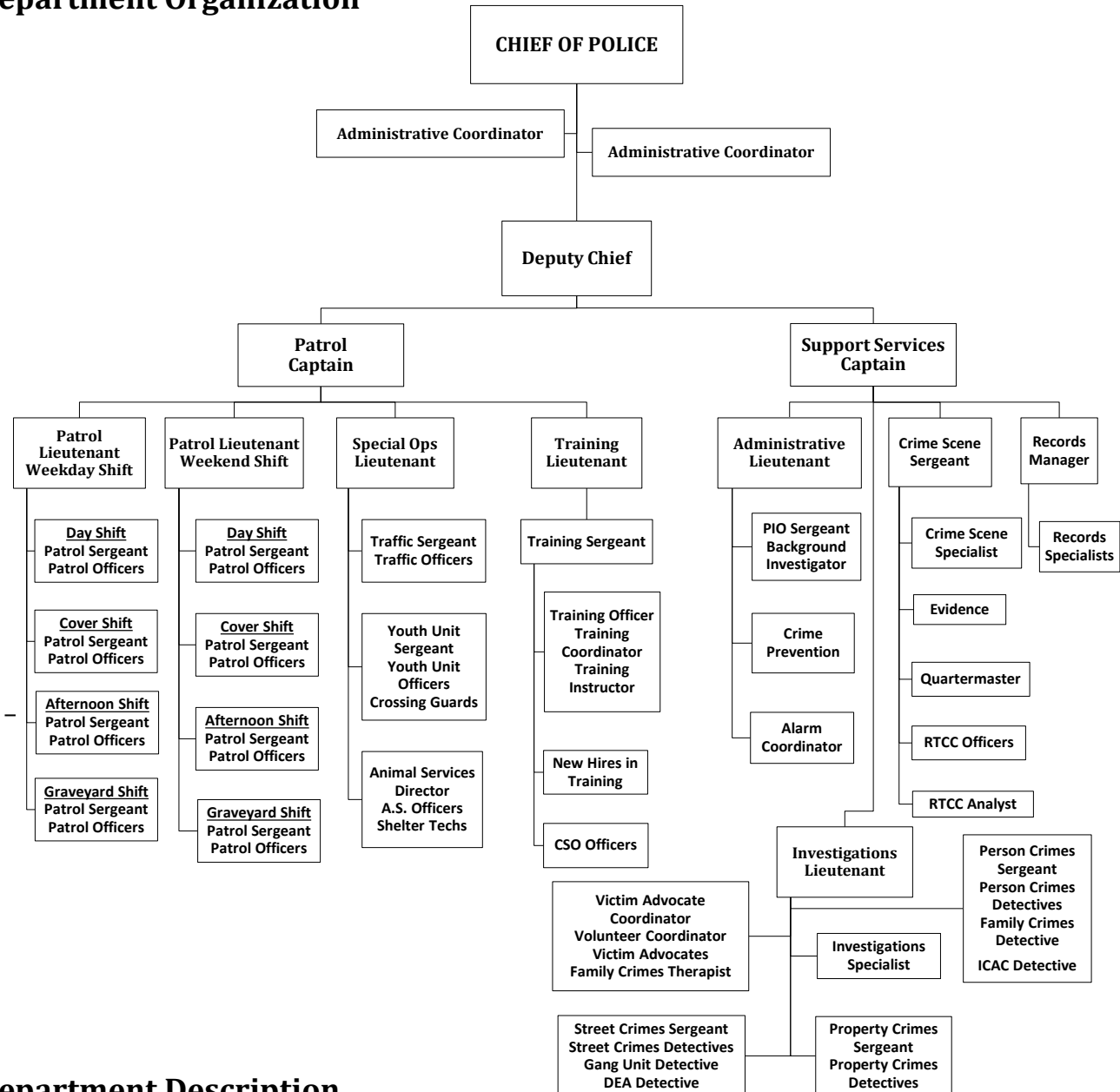


*Sources: Utah State Tax Commission and Salt Lake County Assessment Records



DEPARTMENT BUDGET DETAILS

Department Organization



Department Description

The Police Department coordinates public safety efforts in the city. Through investigations, directed patrols, and other efforts, the department employees work to prevent crime and enforce laws within the city. The Police Department consists of 122 sworn police officer positions, 8 animal services personnel positions, 24 full and part-time civilian support staff positions, approximately 65 part-time school crossing guards, and 3 grant/contract positions.

Department Mission

Sandy City Police Department maintains a safe and peaceful community by following our core values of Integrity, Service, Excellence, and Commitment. We remain dedicated to continually earning trust by recruiting quality employees who fairly enforce all laws and ordinances, treat people with respect and work hard to exceed expectations.

Objectives & Initiatives

Maintain and Improve Basic Core Municipal Services

- Enhance existing technology to increase department efficiency
- Maintain cooperation between the police department, justice court, and legal department

Maintain Integrity of Residential Neighborhoods and Preserve Property Values

- Maintain an atmosphere of safety for citizens, both for themselves and their property

Strengthen Communications with Citizens, Businesses, and Other Institutions

- Enhance and continue cooperation with other agencies
- Focus on community engagement throughout the police department

Prior-Year Accomplishments

- Obtained grant funding from federal, state, and local sources
- Provided state-mandated training in autism awareness, crisis intervention de-escalation, and defensive tactics
- Two armored trucks were purchased using grant funding to serve as special response vehicles, enabling officers to manage high-risk situations while minimizing danger to both the public and law enforcement
- Ongoing development of the camera network to significantly enhance investigative efforts and support the successful resolution of criminal cases
- The Real Time Crime Center assisted with more than 500 cases, contributing to numerous successful investigations and criminal case resolutions
- Added one new dual-purpose patrol and narcotics dog to the department
- Integrated Fusus to increase efficiency and effectiveness of the Real Time Crime Center
- Implemented Live911 to provide the Real Time Crime Center with immediate access to 911 calls for improved situational awareness and faster response times
- Maintained collateral task force positions with various federal agencies
- Upgraded handguns from iron sights to optical sights to improve accuracy and overall operational effectiveness
- In response to several retirements, successfully promoted personnel and strategically reorganized the department's organizational structure
- Hired fourteen sworn officers and one non-sworn employee (FY 2026, as of March 2)

Performance Measures & Analysis

- Residents of Sandy City continue to say "safety/no fear of crime/secure environment" is their number one definition of "quality of life" in Citizen Surveys. The residents also continued to rate police crime prevention, police response times, and police traffic enforcement as "satisfied" in their top public safety issues.

Performance Measures	2025	2026	2026	2027
	Actual	Goal/Forecast	Estimated	Goal/Forecast
Calls for service	63,821	63,000	63,500	63,500
Police reports*	43,747	43,000	44,000	44,000
Police Response Times				
Priority 1	5:52	6:30	6:20	6:20
Priority 2	7:30	7:45	7:40	7:40
Police Training Hours (per officer)	100	100	100	100
Neighborhood Watch Hours	150	150	150	125
Community Service Hours**	9,445	9,250	8,800	8,025

* Police reports include first reports, supplemental reports, and short form reports.

** Community service hours includes volunteer hours from VIPS (Volunteers in Police Service), Explorers, Youth Court, and Victim Advocates.

Police

Cost Center 2110	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Sources:				
General Taxes & Revenue	\$ 23,222,021	\$ 24,378,014	\$ 24,417,752	\$ 25,997,316
3130201 State Grant	409,632	232,237	190,000	190,000
3130402 Intergovernmental - Other Service	750,000	750,000	750,000	770,000
3141151 Watershed Protection Charges	17,502	20,880	20,880	21,123
3160204 False Alarm Fees	11,559	10,000	9,819	10,000
3190402 Payment Processing Fees	875	-	1,055	-
3190404 Other Revenue	2,125	-	1,625	-
Total Financing Sources:	\$ 24,413,714	\$ 25,391,131	\$ 25,391,131	\$ 26,988,439
Financing Uses:				
4110101 Regular Pay	\$ 13,166,614	\$ 13,946,247	\$ 13,946,247	\$ 14,496,455
4110102 Seasonal/PTNB Pay	403,816	370,320	370,320	379,578
4110103 Overtime/Gap Pay	233,954	175,000	175,000	175,000
4110104 On Call Pay	28,090	24,512	24,512	24,512
4110201 Variable Benefits	4,459,864	4,885,915	4,885,915	5,054,641
4110202 Fixed Benefits	2,553,411	2,624,193	2,624,193	2,844,621
4110203 PTO Disbursement	22,679	28,900	28,900	29,100
4110206 Fixed Benefits Payments	12,200	10,830	10,830	10,830
4110302 Phone Allowance	5,095	6,780	6,780	6,780
4110305 Mileage Reimbursement	67	2,500	2,500	2,500
4120114 Meetings	19,990	6,300	6,300	6,300
4120115 Miscellaneous Supplies	32,844	18,618	18,618	18,618
4120116 Non-City Network Phone	68,221	54,200	54,200	61,544
4120117 Office Supplies	18,156	38,317	38,317	38,317
4120119 Postage	1,249	300	300	300
4120120 Printing & Copying	6,568	4,800	4,800	4,800
4120124 Special Programs	10,734	18,500	18,500	137,700
4120126 Subscriptions & Memberships	40,179	4,000	4,000	4,000
4120127 Training	18,771	23,000	23,000	123,000
4120128 Travel	40,543	12,500	12,500	12,500
4120129 Tuition Reimbursement	-	7,500	7,500	7,500
4120130 Uniforms	110,803	78,416	78,416	78,416
4120302 Equipment Maintenance	-	1,000	1,000	1,000
4120603 Public Safety Supplies	43,121	52,000	52,000	52,000
4120604 Ammunition	67,786	31,000	31,000	41,000
4120610 Evidence Preservation	2,511	5,100	5,100	5,100
4120701 Software Licenses & Maintenance	55,520	25,000	25,000	262,000
4130107 Professional Services	45,730	30,501	30,501	30,501
4130202 Dispatch Services	445,272	515,000	515,000	548,154
4130803 Equipment Maintenance Contracts	1,227	4,000	4,000	4,000
4131001 Miscellaneous Services	32,571	14,201	14,201	14,201
4146101 Fleet O&M Charges	812,631	841,759	841,759	741,870
4146102 Fleet Purchase Charges	540,000	480,000	480,000	467,000
4146103 Fleet Accident Charges	7,898	-	-	-
4146401 IT Charges	916,223	958,846	958,846	1,215,813
4146402 Telephone Charges	38,290	33,056	33,056	30,768
4160101 Equipment	151,084	58,020	58,020	58,020
Total Financing Uses:	\$ 24,413,714	\$ 25,391,131	\$ 25,391,131	\$ 26,988,439

Objectives & Initiatives

Maintain and Improve Basic Core Municipal Services

- Continue to increase number of animals licensed in our community and our return-to-owner rate

Strengthen Communications with Citizens, Businesses, and Other Institutions

- Educate and ensure compliance with Sandy City pet ordinances throughout our community
- Expand education and outreach programs through social media and community involvement at events, such as "Night Out" and Dimple Dell Cleanup
- Expand our presence on social media and introduce the pets we have to our community.

Prior-Year Accomplishments

- Maintained our "No-Kill" status by having a 92% or higher save rate for animals that came into our care
- Issued 2,168 dog licenses and 234 cat licenses in 2025
- Returned 158 lost pets to their owners, along with many pets returned to their owners right in the field
- Worked with many rescues and placed 126 dogs and cats into foster families
- Provided 487 hours of focused watershed enforcement between August and December of 2025

Performance Measures & Analysis

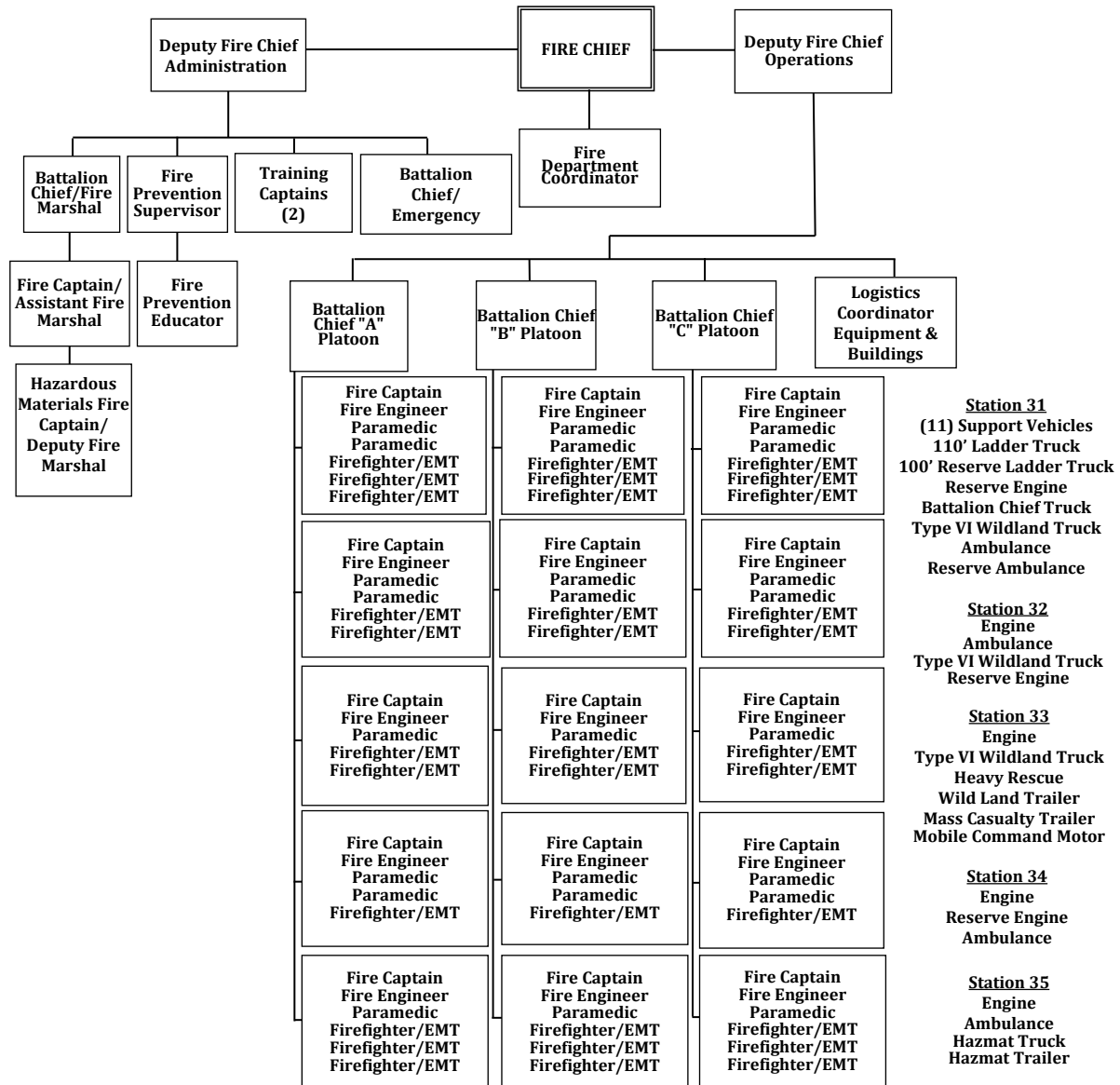
In the last Citizen Survey, residents of Sandy City continued to rate Animal Services as "satisfied" in their top public safety issues.

Performance Measures	2025	2026	2026	2027
	Actual	Goal/Forecast	Estimated	Goal/Forecast
Calls for service	4,305	4,200	4,300	4,300
Citations	237	235	125	125
Response Time				
Dispatch to Arrival	6:46	6:50	6:50	6:50

Animal Services

Cost Center 2120	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Sources:				
General Taxes & Revenue	\$ 888,706	\$ 889,927	\$ 893,356	\$ 922,043
3120401 Dog Licenses	14,787	15,000	9,193	10,000
3120402 Cat Licenses	999	1,000	586	1,000
3141151 Watershed Protection Charges	33,485	37,138	37,138	36,536
3150201 Animal Fines	8,185	10,000	6,207	5,000
3160206 Animal Services Fees	9,708	2,000	8,457	7,000
3190402 Payment Processing Fees	160	-	128	-
Total Financing Sources:	\$ 956,030	\$ 955,065	\$ 955,065	\$ 981,579
Financing Uses:				
4110101 Regular Pay	\$ 565,415	\$ 552,595	\$ 552,595	\$ 560,857
4110103 Overtime/Gap Pay	20,934	4,446	4,446	4,446
4110104 On Call Pay	9,135	9,089	9,089	9,089
4110201 Variable Benefits	106,434	101,730	101,730	97,683
4110202 Fixed Benefits	149,868	172,528	172,528	199,632
4110203 PTO Disbursement	2,801	5,100	5,100	1,000
4120115 Miscellaneous Supplies	1,919	2,000	2,000	2,000
4120117 Office Supplies	3,822	2,500	2,500	2,500
4120127 Training	1,073	3,300	3,300	3,300
4120130 Uniforms	1,496	1,000	1,000	1,000
4120203 Utility Payments - Water	4,828	3,500	3,500	3,500
4120204 Utility Payments - Storm Water	360	360	360	360
4120205 Utility Payments - Street Lights	107	96	96	96
4120603 Public Safety Supplies	9,891	8,000	8,000	8,000
4120701 Software Licenses & Maintenance	2,700	5,076	5,076	5,076
4130107 Professional Services	46	1,000	1,000	1,000
4130109 Veterinary Services	745	3,000	3,000	3,000
4130302 Credit Card Processing	2,688	1,450	1,450	1,450
4146101 Fleet O&M Charges	35,940	37,969	37,969	45,164
4146401 IT Charges	34,869	37,995	37,995	30,661
4146402 Telephone Charges	958	2,331	2,331	1,765
Total Financing Uses:	\$ 956,030	\$ 955,065	\$ 955,065	\$ 981,579

Department Organization



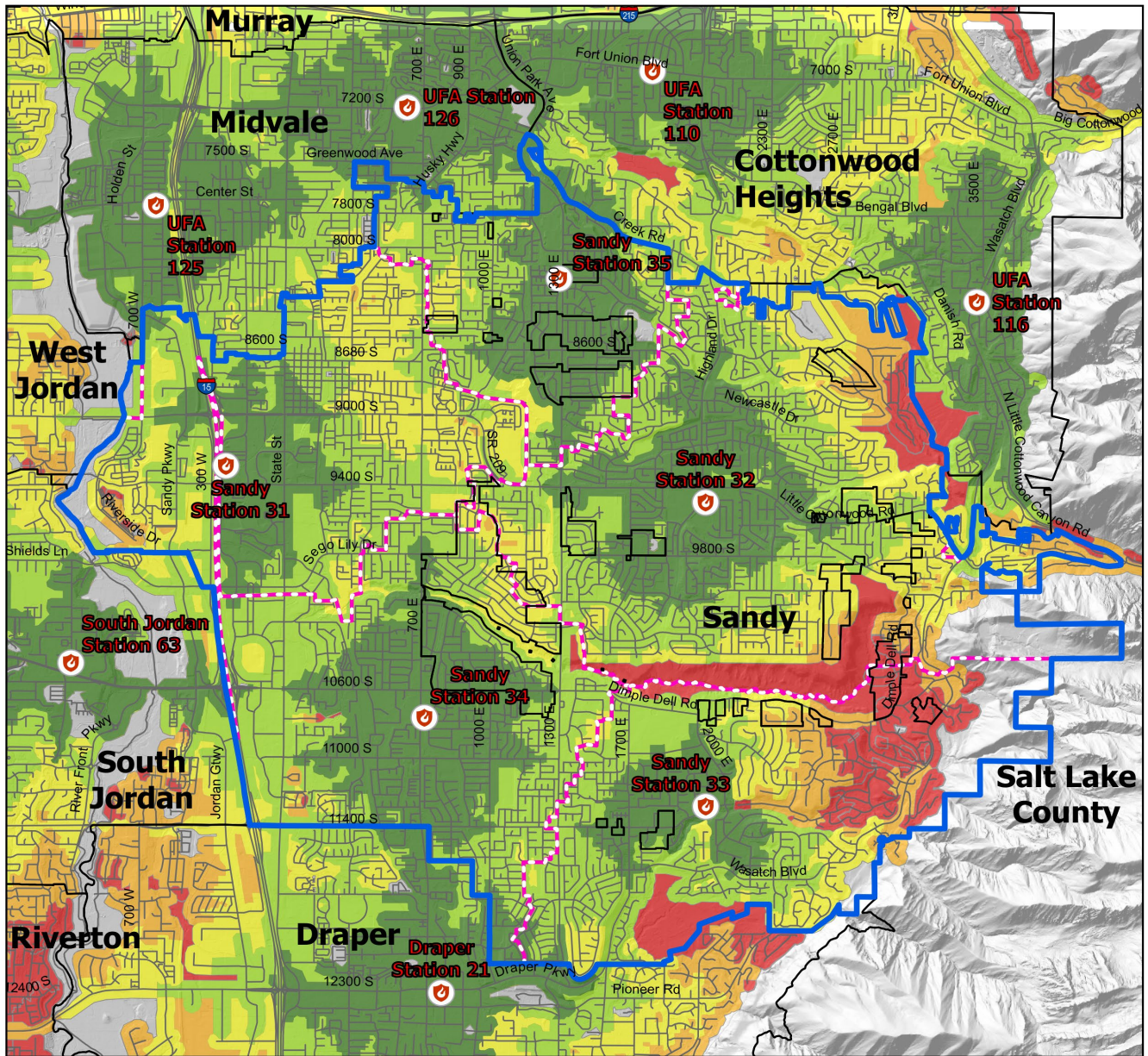
Department Description

Sandy Fire Department serves a population of over 89,000 citizens living in 24.13 square miles along the Wasatch Front. Our 103 career members presently staff five fire stations and administrative offices with an array of response apparatus, an assortment of specialized equipment, and staff administrative positions. Sandy Fire is projected to respond to over 10,000 emergencies in FY 2026, approximately 75% are projected to be medical emergencies.

Department Mission

The Fire Department's mission is three-fold:

- To prevent emergencies through public education and positive code enforcement
- To mitigate emergencies and disasters through proper planning and preparedness
- To respond promptly and efficiently to all emergencies involving fire, medical, or environmental concerns



Sandy City Fire Stations

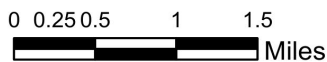
Five Minute Response Areas

Station response times were created using ESRI's ArcGIS Network Analyst. Centered from fire stations, times were calculated based on street centerline speed limits.

Response Time

- 0-2 Minutes
- 2-3 Minutes
- 3-4 Minutes
- 4-5 Minutes
- Over 5 Minutes

- Contract Border
- Fire Dispatch Districts
- Municipality Border



Produced by Sandy City GIS
 Matt Eskesen, GIS Administrator
 Data Current As Of: March 13, 2026

Objectives & Initiatives

Maintain and Improve Basic Core Municipal Services

- Mitigate emergencies and disasters through proper planning and preparedness
- Respond promptly and efficiently to all emergencies involving fire, medical, or environmental concerns

Strengthen Communications with Citizens, Businesses, and Other Institutions

- Prevent emergencies through public education and positive code enforcement

Prior-Year Accomplishments

- Hired and sent five Firefighters through the Salt Lake City Fire Academy
- Secured a three year Wildland Division grant for mitigation of the WUI corridor
- Construction of Station 31 complete and a successful open house
- Running a fourth ambulance out of Station 35, which has been helpful for the additional call volume
- Started First Due Community Connect for informed emergency response. Citizens can enter key information to aid in response
- Deployed to the Monroe Fire in Richfield
- Sandy Fire hosted a Mass Casualty Drill at the America First Field Stadium
- Offered an Fire Ops 101 for City Council and Administration to participate in fire and medical skills
- Utilized maintenance contracts to extend the life of equipment
- Educated residents about wildfire at the Community Wildland Outreach Education held at Bell Canyon Preservation Trailhead
- Second sets of turnouts for each firefighter for cancer prevention
- Five attended Paramedic School and were promoted to Paramedics
- Continued the Senior Steps for Senior Firefighter and Senior Paramedic
- Continued Metro Fire cooperation through involvement in joint activities, such as training and funding
- All Firefighters completed the NFPA 472 standard for mental health check-in and the NFPA 1582 standard for the Work Site Medical Exam
- Continued prevention school programs and community events
- Maintained and increased views to our social media platforms, such as Facebook, Twitter, and Instagram
- Completed 27,721.1 hours of training, which is over 280 hours per firefighter
- Participated in the Building Bridges with the Autism Community at City Hall
- One received their Utah Supervising Fire Officer Designation
- Responded on 2,241 Fire Calls and 7,406 Medical Calls which is an increase compared to FY 2024

Performance Measures & Analysis

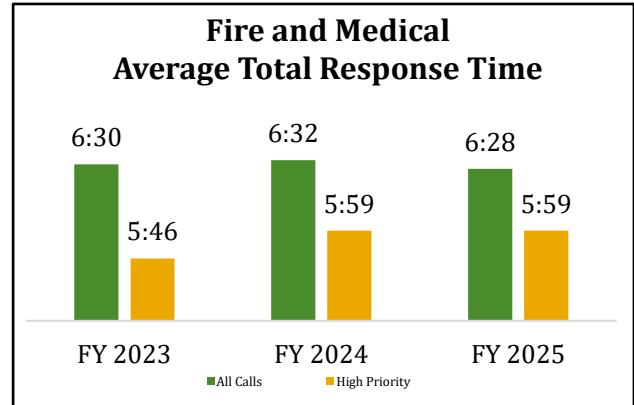
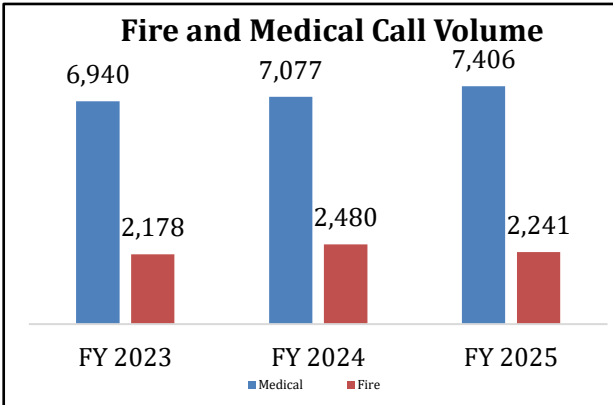
Performance Measures	2025	2026	2026	2027
	Actual	Goal/Forecast	Estimated	Goal/Forecast
Inspections				
Business Inspections	2500*	2,500	2,500	2,500
Hydrant Inspections (Twice Yearly)	7,504	7,200	7,500	7,200
Community Risk Reduction				
Community Risk Reduction Programs	374	375	375	375
People Reached with Community Risk Reduction Programs	12,672	10,000	10,000	10,000
Fire and Medical Response**				
Average Total Response Time (High Priority)	5:33	5:50	5:23	5:30
Average Total Turnout Time (High Priority)	0:57	1:00	0:54	0:55
Average Total Response Time (All Calls)	6:06	6:20	6:05	6:05
Average Total Turnout Time (All Calls)	0:55	1:00	0:54	0:55

*2025 Actual is Estimated

**Only the times of the first unit to respond on scene are used in calculations

Performance Measures & Analysis (cont.)

Performance Measures	2025 Actual	2026 Goal/Forecast	2026 Estimated	2027 Goal/Forecast
Training				
Fire Investigation and Insp. Training Hours	368	200	283	200
Fire Training Hours (per month/per person)	10.4	10.0	11.0	10.0
Medical Training Hrs. (per month/per person)	5.2	8.5	6.6	8.5
Additional Training (per month/per person)	7.1	7.5	7.1	7.5



Cost Center 2210	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Sources:				
General Taxes & Revenue	\$ 10,443,794	\$ 11,165,831	\$ 10,723,565	\$ 12,137,669
3130201 State Grant	383,554	328,496	248,432	285,000
3130402 Intergovernmental - Other Service	1,142,947	1,400,000	1,400,158	1,470,200
3160201 Ambulance Fees	3,311,350	3,300,000	3,813,421	3,900,000
3160202 Fire Inspection Fees	101,271	95,000	105,598	100,000
3160203 Hazardous Material Fees	39,605	40,000	31,782	30,000
3160205 Fire Fees	11,393	10,000	10,958	10,000
3160602 Records Fees	1,430	-	775	-
3190404 Other Revenue	-	-	4,639	-
Total Financing Sources:	\$ 15,435,342	\$ 16,339,327	\$ 16,339,327	\$ 17,932,869
Financing Uses:				
4110101 Regular Pay	\$ 8,808,933	\$ 9,621,800	\$ 9,621,800	\$ 10,223,486
4110102 Seasonal/PTNB Pay	-	-	-	17,779
4110103 Overtime/Gap Pay	283,727	150,891	150,891	150,891
4110201 Variable Benefits	2,148,863	2,337,681	2,337,681	2,515,674
4110202 Fixed Benefits	1,877,868	1,945,599	1,945,599	2,073,220
4110203 PTO Disbursement	10,970	14,000	14,000	25,800
4110206 Fixed Benefits Payments	10,300	10,800	10,800	10,800
4110302 Phone Allowance	3,132	4,080	4,080	4,080
4120114 Meetings	8,765	2,500	2,500	2,500
4120115 Miscellaneous Supplies	7,480	6,000	6,000	6,000
4120116 Non-City Network Phone	22,960	23,500	23,500	23,500
4120117 Office Supplies	3,387	3,300	3,300	3,300
4120120 Printing & Copying	980	2,000	2,000	2,000
4120126 Subscriptions & Memberships	4,651	4,000	4,000	4,000
4120127 Training	32,096	32,500	32,500	32,500

Fire

Cost Center 2210	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Uses (continued):				
4120128 Travel	23,757	3,500	3,500	3,500
4120129 Tuition Reimbursement	2,025	3,000	3,000	3,000
4120130 Uniforms	153,465	81,850	81,850	81,850
4120201 Utility Payments - Power	38,056	32,000	32,000	32,000
4120202 Utility Payments - Gas	22,763	24,000	24,000	24,000
4120203 Utility Payments - Water	7,083	6,250	6,250	6,250
4120204 Utility Payments - Storm Water	3,240	3,240	3,240	3,240
4120205 Utility Payments - Street Lights	787	672	672	672
4120207 Utility Payments - Sewer	2,056	1,200	1,200	1,200
4120301 Building Maintenance	2,517	3,000	3,000	3,000
4120302 Equipment Maintenance	15,366	8,000	8,000	8,000
4120601 Ambulance Supplies	105,468	112,000	112,000	112,000
4120602 State Medicaid Assessment	135,486	120,000	120,000	165,000
4120603 Public Safety Supplies	7,093	7,500	7,500	7,500
4120605 Fire Prevention Supplies	11,127	10,000	10,000	10,000
4120606 Hazardous Recovery Supplies	4,974	4,500	4,500	4,500
4120607 Subsistence	4,116	4,500	4,500	4,500
4120609 Origin & Cause Supplies	73	-	-	-
4120701 Software Licenses & Maintenance	93,023	36,500	36,500	36,500
4130107 Professional Services	48,205	40,000	40,000	40,000
4130201 Ambulance Billing	154,132	150,000	150,000	170,000
4130202 Dispatch Services	161,505	188,643	188,643	199,143
4130302 Credit Card Processing	11,040	3,500	3,500	3,500
4130803 Equipment Maintenance Contracts	83,437	119,000	119,000	184,000
4146101 Fleet O&M Charges	446,917	440,188	440,188	523,605
4146102 Fleet Purchase Charges	361,954	351,000	351,000	700,000
4146401 IT Charges	295,534	285,342	285,342	390,687
4146402 Telephone Charges	11,455	11,071	11,071	11,472
4160101 Equipment	4,577	21,270	21,270	11,270
4160102 Personal Protective Equipment	-	108,950	108,950	96,950
Total Financing Uses:	\$ 15,435,342	\$ 16,339,327	\$ 16,339,327	\$ 17,932,869

Objectives & Initiatives

The Emergency Manager serves as a staff advisor to the Mayor and Chief Administrative Officer, and supports the City's goals and objectives in emergency management matters.

Maintain and Improve Basic Core Municipal Services

- Developing and maintaining the overall Emergency Management program
- The Valley-wide Comprehensive Emergency Management Plan has been adopted
- Develop and execute disaster exercises for city employee participation and training
- Continue implementing paperless forms, documents, and communication
- Ensuring the City's compliance with the National Incident Management System (NIMS)

Preserve and Improve Public Infrastructure and Transportation Systems

- Maintaining, stocking, and coordinating the activation of the City's Emergency Operations Centers
- Establishing written Memorandums of Understanding with other agencies to strengthen infrastructure
- WUI evacuation zones signage has been increased

Strengthen Communications with Citizens, Businesses, and Other Institutions

- Conducting the monthly meetings for "Be Ready Sandy" citizen emergency preparedness program
- Coordinate and grow the "Community Emergency Volunteer" Program and solicit more participation
- Communicating and sending information to the Sandy City Ready Your Business program
- Supporting the efforts of state, county, and local organizations which focus on emergency management
- Establishing working relationships and Memorandums of Understanding with other agencies

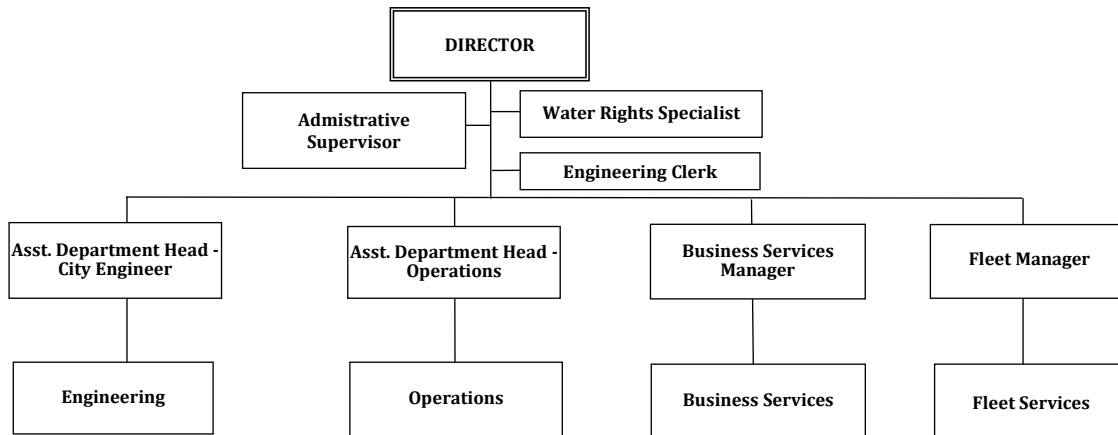
Prior-Year Accomplishments

- Completed Emergency Operations Plan to a Comprehensive Emergency Management Plan, which entailed coordination/cooperation with all 23 cities, townships and Salt Lake County itself.
- Continued External Emergency Communications Test in conjunction with the Great Shake Out event
- Held table-top, functional, and full-scale exercises to test/practice emergency management response
- Continued to push our communication platform through Alert Sense and Citizen Connect to reach citizens
- Designed and pushed out a communication strategy to get more citizens involved in Emergency Management
- Continued training for all fulltime, benefitted, and elected employees FEMA ICS:
 - Employees have one year to complete ICS 200, 700, 800.
 - These 4 classes bring us in compliance with FEMA, NIMS, and ICS regulations and will help with reimbursement in the event of significant natural disaster.
- Continuous redesign and monitoring of the Emergency Management website
- Reorganized recruitment for new volunteers Community Emergency Volunteers (CEV's)
 - We now have approximately 30 full-time CEV's and are continuing to add new members to the program
- Increased Emergency Management visibility by pushing information out on social media
- Provided educational materials on emergency preparedness for Sandy City employees and citizens
- Continued training and implementing of ICS command structure into emergency management
- Hosted a Community Emergency Preparedness Fair demonstrating ways for community members to be better prepared for an emergency.

Emergency Management

Cost Center 2220	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Sources:				
General Taxes & Revenue	\$ 43,235	\$ 80,478	\$ 112,978	\$ 119,685
3130101 Federal Grant	-	32,500	-	-
3141021 Redevelopment Agency	32,106	27,645	27,645	32,607
3141024 Recreation	6,421	5,529	5,529	4,658
3141026 Arts Guild	10,702	9,215	7,367	3,013
3141027 Street Lighting	10,702	9,215	9,215	10,869
3141028 Storm Water	10,702	9,215	9,215	10,869
3141051 Water	10,702	9,215	9,215	10,869
3141052 Waste Collection	16,053	13,823	13,823	5,434
3141053 Amphitheater	-	-	1,848	5,139
3141054 Sandy Recreation Center	6,421	5,529	5,529	4,658
3141056 Golf	6,421	5,529	5,529	4,658
3141061 Fleet	8,026	6,911	6,911	5,434
3141064 Information Technology	2,293	1,975	1,975	2,329
3141065 Risk Management	8,026	6,911	6,911	10,869
Total Financing Sources:	\$ 171,810	\$ 223,690	\$ 223,690	\$ 231,091
Financing Uses:				
4110101 Regular Pay	\$ 93,381	\$ 136,891	\$ 136,891	\$ 148,008
4110103 Overtime/Gap Pay	1,242	-	-	-
4110201 Variable Benefits	27,213	30,458	30,458	31,452
4110202 Fixed Benefits	9,178	10,671	10,671	11,292
4110302 Phone Allowance	146	840	840	840
4120114 Meetings	-	500	500	500
4120115 Miscellaneous Supplies	-	650	650	650
4120117 Office Supplies	151	200	200	200
4120126 Subscriptions & Memberships	1,295	250	250	250
4120127 Training	-	500	500	500
4120128 Travel	565	1,700	1,700	1,700
4120611 Emergency Management Supplies	3,465	2,000	2,000	2,000
4146101 Fleet O&M Charges	1,725	1,824	1,824	2,170
4146401 IT Charges	27,941	30,505	30,505	24,764
4146402 Telephone Charges	5,510	6,701	6,701	6,765
Total Financing Uses:	\$ 171,810	\$ 223,690	\$ 223,690	\$ 231,091

Department Organization



Department Description

The Public Works Department provides for construction and maintenance of public ROW infrastructure, as well as waste collection, drinking water, storm water, street lighting, and fleet services. Our goal is to achieve both high value and quality service for construction, operations, and maintenance of Sandy City. The department is composed of experienced, intelligent, and dedicated professionals who continuously work to improve service to the community. These professionals provide imaginative planning, conceptual design, organizational leadership, and financial acumen that make the Public Works Department an integral part of the Sandy City Administration.

Department Mission

Working with other departments as one Sandy City Team, Public Works provides exceptional services to our community in the areas of infrastructure repair and maintenance, engineering, transportation, tree trimming, snow removal, waste collection, drinking water, storm water, street lighting, and fleet management. We listen and respond to our community. We value:

Safety — We are committed to safety by protecting the lives and resources of our employees and customers. We will provide training, tools, and equipment to promote safety as a way of life.

Integrity — We promote integrity by being honest, being accurate in the work we perform, treating people with dignity and respect, and becoming more knowledgeable in our area of responsibility.

Responsiveness — We listen and respond to the concerns of citizens in a timely, courteous, and professional manner.

Effectiveness — We are committed to providing dependable, cost effective services that meet the needs of our customers through the use of modern technology and infrastructure, now and in the future. We do the job right the first time.

Efficiency — We are committed to providing maximum use of resources through evaluation of the best balance of cost and benefit while measuring progress to maintain long term sustainability.

Teamwork — We are a team with individual strengths, committed to listen, respect, trust, value, and support each other in achieving common goals. We create a positive workplace for employees and citizens alike, and we strive to enhance employee self-worth and job skills.

Objectives & Initiatives

Maintain and Improve Basic Core Municipal Services

- Provide fleet management services which allow city departments to complete their assignments
- Effectively manage all capital projects related to Public Works
- Provide waste collection and recycling services for our citizens

Preserve and Improve Public Infrastructure and Transportation Systems

- Maintain the city roadway system with the available dollars as required by Statement 34 of the Governmental Accounting Standards Board (GASB). Sandy City's policy is to maintain at least 80% of its street system including road surface, sidewalks, curbs, gutters, and street signs in good or better condition. No more than 10% should be sub-standard. Road conditions are assessed every year.
- Inspect all projects in the right-of-way to ensure they are completed per city standards
- Install sidewalk ramps throughout the city that are compliant with the Americans with Disabilities Act (ADA)
- Respond quickly to snow and ice removal for public safety

Prior-Year Accomplishments

- Completed the following projects:
 - 1300 East Overlay Project - 9400 S to Segoe Lily Drive
 - Monroe Phase VI South Segment (New Road)
 - SR-209 Ped Bridge Kick-off held, advanced two years
 - Draft Debris Flow Study Completed
 - Replaced city construction standards with APWA-Utah standards
 - Crack Seal and Slurry Seal numerous streets throughout the city
 - Completed over \$1.5M in repairs to hazardous concrete
 - Bryce Drive Sidewalk Project

Performance Measures & Analysis

Public Works uses the following workload indicators to measure the effectiveness of its operations.

Performance Measures	2025	2026	2026	2027
	Actual	Goal/Forecast	Estimated	Goal/Forecast
Street Sweeping (Miles)				
Main Roads	4,320	4,500	2,801	4,000
Other Roads	6,797	7,500	5,767	7,000
Asphalt Overlay (number of streets)	68	50	98	80
Crack Sealing (number of streets)	88	20	43	40
Pot Holes Filled	751	1,000	398	500
Snow Plowing (lane miles)	22,912	30,000	4,878	25,000
Tree Trimming (number of trees)	4,068	5,000	4,716	5,000
Total Sidewalk Replaced (Sq. Ft)	11,654	8,000	12,824	10,000
Semi-annual Bulk Waste (loads)	4,248	4,800	4,440	4,800
Number of Dumpsters	745	750	728	750
Excavation Permits	344	400	338	400
New Signs Installed	24	50	4	50
Flashers Installed/Replaced	0	6	0	5
Sign Replacement	33	100	17	50
Street Legends/Markings (gallons)	543	600	352	600
Contractor Projects:				
Crack Sealing (number of street segments)	310	350	396	350
Slurry Sealing (number of street segments)	205	250	226	250
(Sandy City has 2,145 Street Segments)				

Public Works

Performance Measures (GASB Statement 34)	2025 Actual	2026 Goal/Forecast	2026 Estimated	2027 Goal/Forecast
Percentage Good/Better (>=6.5 score)				
Curb / Gutter	94.6%	92.3%	96.2%	95.6%
Drive Approach	90.1%	89.8%	92.0%	91.0%
Road Pavement Quality Index (PQI)	81.5%	79.8%	85.0%	81.5%
Sidewalk Condition	90.6%	88.2%	92.8%	92.2%
Sign Condition	98.5%	97.4%	98.5%	97.4%
Waterways Condition	93.9%	91.1%	94.2%	92.2%
Overall Street System	86.8%	86.4%	89.5%	88.1%
Percentage Substandard (<4 score)				
Curb / Gutter	0.1%	0.0%	0.1%	0.0%
Drive Approach	1.3%	1.0%	1.0%	1.0%
Road (PQI)	1.3%	1.3%	1.3%	1.3%
Sidewalk Condition	0.3%	0.3%	0.2%	0.3%
Sign Condition	0.1%	0.1%	0.8%	0.1%
Waterways Condition	0.2%	0.2%	0.4%	0.2%
Overall Street System	0.8%	0.7%	0.7%	0.6%

Public Works Administration

Cost Center 3110	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Sources:				
General Taxes & Revenue	\$ 329,816	\$ 411,766	\$ 411,766	\$ 453,647
Administrative Charges				
3141021 RDA	-	-	-	6,969
3141027 Street Lighting	-	-	-	3,138
3141028 Storm Water	-	-	-	3,138
3141051 Water	-	-	-	3,138
3141052 Waste Collection	200,199	190,012	190,012	152,116
3141061 Fleet	42,300	69,420	69,420	32,307
3141064 Information Technology	-	-	-	9,004
3141065 Risk Management	11,337	15,546	15,546	5,411
Total Financing Sources:	\$ 583,652	\$ 686,744	\$ 686,744	\$ 668,868
Financing Uses:				
4110101 Regular Pay	\$ 339,589	\$ 417,682	\$ 417,682	\$ 402,115
4110103 Overtime/Gap Pay	3,279	1,099	1,099	1,099
4110201 Variable Benefits	72,678	88,571	88,571	85,133
4110202 Fixed Benefits	34,468	43,872	43,872	58,077
4110203 PTO Disbursement	5,047	6,400	6,400	5,600
4110301 Vehicle Allowance	6,670	11,149	11,149	11,149
4110302 Phone Allowance	1,538	1,560	1,560	1,560
4110303 Uniform Allowance	350	280	280	280
4110305 Mileage Reimbursement	-	300	300	300
4120114 Meetings	21	1,153	1,153	1,153
4120115 Miscellaneous Supplies	9,195	10,400	10,400	10,400
4120116 Non-City Network Phone	6,880	2,000	2,000	2,000
4120117 Office Supplies	1,054	7,000	7,000	7,000
4120120 Printing & Copying	4,064	2,500	2,500	2,500
4120126 Subscriptions & Memberships	1,545	1,500	1,500	240

Public Works Administration

Cost Center 3110	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Uses (continued):				
4120127 Training	10,242	15,000	15,000	9,000
4120128 Travel	2,784	1,347	1,347	1,000
4120130 Uniforms	140	160	160	507
4120203 Utility Payments - Water	3,682	3,638	3,638	3,638
4120204 Utility Payments - Storm Water	14,310	14,500	14,500	14,500
4120205 Utility Payments - Street Lights	349	340	340	340
4120207 Utility Payments - Sewer	2,406	-	-	-
4120301 Building Maintenance	4,568	-	-	-
4120302 Equipment Maintenance	-	500	500	500
4120701 Software Licenses & Maintenance	5,300	6,000	6,000	6,000
4146103 Fleet Accident Charges	1,198	-	-	-
4146401 IT Charges	49,947	47,171	47,171	42,424
4146402 Telephone Charges	2,348	2,622	2,622	2,353
Total Financing Uses:	\$ 583,652	\$ 686,744	\$ 686,744	\$ 668,868

Streets

Cost Center 3120	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Sources:				
3120502 Road Cut Permits	\$ 92,369	\$ 95,000	\$ 150,976	\$ 100,000
3130201 State B&C Road Funds	4,770,623	4,286,000	4,816,062	4,840,000
3190402 Payment Processing Fees	2,947	-	2,475	4,000
Total Financing Sources:	\$ 4,865,938	\$ 4,381,000	\$ 4,969,513	\$ 4,944,000
Financing Uses:				
4110101 Regular Pay	\$ 1,266,099	\$ 1,314,064	\$ 1,314,064	\$ 1,235,332
4110102 Seasonal/PTNB Pay	11,553	12,948	12,948	23,904
4110103 Overtime/Gap Pay	72,320	90,000	90,000	90,000
4110104 On Call Pay	5,918	17,769	17,769	17,769
4110201 Variable Benefits	285,538	303,828	303,828	283,704
4110202 Fixed Benefits	330,873	329,825	329,825	328,255
4110203 PTO Disbursement	3,765	4,800	4,800	3,300
4110301 Vehicle Allowance	4,990	5,233	5,233	5,233
4110302 Phone Allowance	3,749	6,660	6,660	6,660
4110303 Uniform Allowance	3,220	2,373	2,373	2,373
4120115 Miscellaneous Supplies	2,631	-	-	-
4120126 Subscriptions & Memberships	1,073	1,000	1,000	1,000
4120128 Travel	490	-	-	-
4120130 Uniforms	7,667	8,461	8,461	8,461
4120302 Equipment Maintenance	3,304	2,000	2,000	3,000
4120401 Snow Removal	79,954	195,000	195,000	195,000
4120406 Road Maintenance	3,837	-	-	-
4130302 Credit Card Processing	3,190	4,000	4,000	4,000

Streets

Cost Center 3120	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Uses (continued):				
4146101 Fleet O&M Charges	632,734	561,054	561,054	501,697
4146102 Fleet Purchase Charges	410,000	395,000	395,000	1,265,000
4146401 IT Charges	89,521	97,238	97,238	85,377
4146402 Telephone Charges	1,198	1,457	1,457	1,294
Total Financing Uses:	\$ 3,223,623	\$ 3,352,710	\$ 3,352,710	\$ 4,061,359

Engineering

Cost Center 3130	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Sources:				
General Taxes & Revenue	\$ 1,375,694	\$ 1,419,627	\$ 1,419,627	\$ 1,442,565
Total Financing Sources:	\$ 1,375,694	\$ 1,419,627	\$ 1,419,627	\$ 1,442,565
Financing Uses:				
4110101 Regular Pay	\$ 800,640	\$ 821,452	\$ 821,452	\$ 835,833
4110103 Overtime/Gap Pay	15,312	4,470	4,470	4,470
4110201 Variable Benefits	173,863	175,653	175,653	176,643
4110202 Fixed Benefits	183,020	199,984	199,984	199,207
4110203 PTO Disbursement	1,838	2,300	2,300	4,600
4110301 Vehicle Allowance	6,822	5,233	5,233	5,233
4110302 Phone Allowance	2,866	3,240	3,240	3,240
4110303 Uniform Allowance	875	560	560	560
4120114 Meetings	150	-	-	-
4120115 Miscellaneous Supplies	1,070	1,000	1,000	1,000
4120126 Subscriptions & Memberships	2,161	240	240	1,500
4120127 Training	1,645	1,500	1,500	4,000
4120128 Travel	413	1,500	1,500	2,000
4120130 Uniforms	992	1,000	1,000	1,000
4120302 Equipment Maintenance	328	500	500	500
4130107 Professional Services	93,530	112,000	112,000	112,000
4146101 Fleet O&M Charges	26,289	25,893	25,893	30,800
4146401 IT Charges	61,885	60,384	60,384	57,235
4146402 Telephone Charges	1,996	2,718	2,718	2,744
Total Financing Uses:	\$ 1,375,694	\$ 1,419,627	\$ 1,419,627	\$ 1,442,565

Transportation

Cost Center 3140	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Sources:				
General Taxes & Revenue	\$ 718,160	\$ 712,386	\$ 712,986	\$ 463,359
3160908 Street Sign Fees	3,240	1,000	400	1,000
Total Financing Sources:	\$ 721,400	\$ 713,386	\$ 713,386	\$ 464,359

Transportation

Cost Center 3140	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Uses:				
4110101 Regular Pay	\$ 270,573	\$ 330,636	\$ 330,636	\$ 174,687
4110103 Overtime/Gap Pay	6,154	4,897	4,897	4,897
4110104 On Call Pay	9,005	9,130	9,130	9,130
4110201 Variable Benefits	61,516	73,197	73,197	39,731
4110202 Fixed Benefits	57,226	51,953	51,953	43,165
4110301 Vehicle Allowance	3,742	5,233	5,233	5,233
4110302 Phone Allowance	734	540	540	540
4110303 Uniform Allowance	525	420	420	420
4120115 Miscellaneous Supplies	917	1,500	1,500	1,500
4120126 Subscriptions & Memberships	717	1,000	1,000	1,000
4120127 Training	1,880	1,000	1,000	1,500
4120128 Travel	-	1,000	1,000	1,000
4120130 Uniforms	715	1,000	1,000	1,000
4120302 Equipment Maintenance	-	500	500	500
4120402 Signal Maintenance	98,585	95,000	95,000	110,000
4120403 Road Striping Materials	136,970	80,000	80,000	-
4120404 Street Signs	5,012	20,600	20,600	20,600
4120408 Crossing Lights Maintenance	3,626	5,000	5,000	5,000
4146101 Fleet O&M Charges	28,962	19,844	19,844	28,342
4146401 IT Charges	33,584	9,479	9,479	14,937
4146402 Telephone Charges	958	1,457	1,457	1,177
Total Financing Uses:	\$ 721,400	\$ 713,386	\$ 713,386	\$ 464,359

Fund 52000 - Waste Collection

Cost Center 3150	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Sources:				
3160106 Waste Collection Fees	\$ 6,476,429	\$ 6,418,685	\$ 6,418,685	\$ 6,764,565
3160107 City Cleanup Fees	1,024,727	1,029,700	1,029,700	1,029,700
3160108 Dumpster Rental Fees	132,795	147,000	147,000	154,350
3160109 Glass Recycling Fees	92,829	90,624	90,624	96,264
3160112 Collection Charges	26,508	25,000	25,000	25,000
3170101 Interest Income	50,714	40,000	40,000	40,000
3170102 Fair Value of Investment Adj.	2,559	-	-	-
3190402 Payment Processing Fees	330	-	-	-
Total Financing Sources:	\$ 7,806,892	\$ 7,751,009	\$ 7,751,009	\$ 8,109,879

Fund 52000 - Waste Collection

Cost Center 3150	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Uses:				
4110101 Regular Pay	\$ 574,503	\$ 596,198	\$ 596,198	\$ 607,491
4110103 Overtime/Gap Pay	29,662	20,000	20,000	20,000
4110104 On Call Pay	3,187	7,614	7,614	7,614
4110201 Variable Benefits	120,667	133,073	133,073	122,853
4110202 Fixed Benefits	164,418	170,330	170,330	179,130
4110203 PTO Disbursement	675	1,000	1,000	1,000
4110301 Vehicle Allowance	263	-	-	-
4110302 Phone Allowance	1,160	-	-	-
4110303 Uniform Allowance	1,793	1,017	1,017	1,017
4120113 Landfill Costs	1,204,184	1,576,320	1,576,320	1,673,059
4120115 Miscellaneous Supplies	462	2,500	2,500	2,000
4120119 Postage	59,797	48,000	48,000	50,000
4120120 Printing & Copying	18,717	20,000	20,000	20,000
4120124 Special Programs	30	-	-	-
4130301 Audit Services	4,206	5,900	5,900	7,200
4130302 Credit Card Processing	4,478	6,000	6,000	5,000
4130303 Payment Integration	8,273	14,000	14,000	10,000
4130501 Waste Collection Services	4,454,253	4,131,263	4,131,263	4,233,275
4130502 Glass Recycling	89,894	-	-	96,288
4141001 Administrative Charges	598,485	593,054	593,054	554,452
4146101 Fleet O&M Charges	517,691	459,044	459,044	410,479
4146102 Fleet Purchase Charges	342,857	325,000	325,000	-
4146401 IT Charges	16,526	16,961	16,961	34,982
4146402 Telephone Charges	240	291	291	118
4146501 Risk Management Charges	10,156	10,667	10,667	10,420
4150104 Bad Debt Expense	7,600	6,000	6,000	5,000
4170101 Capital Outlays	-	90,000	-	-
Total Financing Uses:	\$ 8,234,175	\$ 8,234,232	\$ 8,144,232	\$ 8,051,378
Excess (Deficiency) Sources over Uses	(427,282)	(483,223)	(393,222)	58,501
Accrual Adjustment	(169,922)	-	-	-
Balance - Beginning	1,386,061	788,857	788,857	395,635
Balance - Ending	\$ 788,857	\$ 305,634	\$ 395,635	\$ 454,136

Performance Measures & Analysis

The Fleet Division uses the following measures to monitor the efficiency of operations.

Performance Measures	2025	2026	2026	2027
	Actual	Goal/Forecast	Estimated	Goal/Forecast
Direct Labor Hours (Direct Hours/Total Hours)	80%	80%	80%	80%
Average number of Past Due Preventive Maintenance Services	30	<15	20	<15

Fund 61001 - Fleet Operations & Maintenance

Cost Center 3160	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Sources:				
3146101 Fleet O&M Charges	\$ 3,349,656	\$ 3,310,241	\$ 3,310,241	\$ 3,390,132
3170101 Interest Income	79,561	60,000	60,000	50,000
3170102 Fair Value of Investment Adj.	1,452	-	-	-
Total Financing Sources:	\$ 3,430,669	\$ 3,370,241	\$ 3,370,241	\$ 3,440,132
Financing Uses:				
4110101 Regular Pay	\$ 734,240	\$ 751,970	\$ 751,970	\$ 765,624
4110102 Seasonal/PTNB Pay	33,609	24,619	24,619	25,234
4110103 Overtime/Gap Pay	5,178	705	705	705
4110104 On Call Pay	10,630	9,213	9,213	9,213
4110201 Variable Benefits	163,040	163,706	163,706	165,291
4110202 Fixed Benefits	135,824	135,082	135,082	170,105
4110301 Vehicle Allowance	5,253	5,233	5,233	5,233
4110302 Phone Allowance	2,240	3,000	3,000	3,000
4110303 Uniform Allowance	350	275	275	275
4110304 Tool Allowance	12,046	12,000	12,000	12,000
4110305 Mileage Reimbursement	-	250	250	250
4120109 Fuel	795,617	910,000	910,000	910,000
4120115 Miscellaneous Supplies	2,621	2,000	2,000	2,000
4120117 Office Supplies	1,328	1,500	1,500	1,500
4120126 Subscriptions & Memberships	2,970	2,800	2,800	2,800
4120127 Training	2,949	7,000	7,000	10,000
4120128 Travel	6,090	3,500	3,500	6,500
4120130 Uniforms	9,325	7,500	7,500	7,500
4120301 Building Maintenance	13,106	-	-	-
4120302 Equipment Maintenance	1,502	8,500	8,500	8,500
4120303 Parts	839,614	780,000	780,000	790,000
4120306 Fleet Supplies	21,058	17,000	17,000	17,000
4120701 Software Licenses & Maintenance	12,802	15,000	15,000	15,000
4130802 Contracted Fleet Maintenance	122,257	100,000	100,000	100,000
4131001 Miscellaneous Services	101,663	93,000	93,000	93,000
4141001 Administrative Charges	256,416	235,528	235,528	240,756
4146401 IT Charges	43,960	35,520	35,520	43,721
4146402 Telephone Charges	2,156	2,331	2,331	2,353
4146501 Risk Management Charges	16,376	17,009	17,009	16,572
4160101 Equipment	43,993	26,000	26,000	16,000
Total Financing Uses:	\$ 3,398,214	\$ 3,370,241	\$ 3,370,241	\$ 3,440,132
Excess (Deficiency) Sources over Uses	32,455	-	-	-

Fund 61002 - Fleet Purchases

Cost Center 3160	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Sources:				
3146102 Fleet Purchase Charges	\$ 4,320,184	\$ 4,557,411	\$ 4,557,411	\$ 3,819,000
3330101 Sale of Fixed Assets	178,201	100,000	100,000	100,000
Total Financing Sources:	\$ 4,498,385	\$ 4,657,411	\$ 4,657,411	\$ 3,919,000
Financing Uses:				
4176102 Fleet Purchases				
31606110 Admin. Services Expansion	\$ -	\$ 75,000	\$ 75,000	\$ -
31606111 Police Expansion	136,407	-	-	-
31606112 Fire Expansion	2,218	-	-	-
31606113 Public Works Expansion	-	10,000	10,000	-
31606114 Parks & Rec. Expansion	14,932	7,000	7,000	-
31606116 Water Expansion	-	60,000	60,000	-
31606120 Admin. Services Replacement	-	-	-	115,000
31606121 Police Replacement	1,077,697	830,000	830,000	467,000
31606122 Fire Replacement	380,404	1,575,262	1,575,262	700,000
31606123 Public Works Replacement	911,984	1,487,054	1,487,054	1,265,000
31606124 Parks & Rec. Replacement	420,157	575,000	575,000	405,000
31606125 Community Dev. Replacement	-	-	-	130,000
31606126 Water Replacement	322,718	1,115,000	1,115,000	317,000
31606127 Street Lighting Replacement	-	-	-	75,000
31606128 Storm Water Replacement	69,512	401,500	401,500	345,000
Total Financing Uses:	\$ 3,336,030	\$ 6,135,816	\$ 6,135,816	\$ 3,819,000
Excess (Deficiency) Sources over Uses	1,162,355	(1,478,405)	(1,478,405)	100,000

Fund 61003 - Fleet Accident Repair

	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Sources:				
3146103 Fleet Accident Charges	\$ 28,186	\$ 36,250	\$ 36,250	\$ 36,250
3170101 Interest Income	4,765	-	-	-
3190404 Other - Subrogation Recovery	34,898	33,750	33,750	33,750
Total Financing Sources:	\$ 67,849	\$ 70,000	\$ 70,000	\$ 70,000
Financing Uses:				
4120305 Fleet Accident Repairs	\$ -	\$ 36,250	\$ 36,250	\$ 36,250
4130802 Contracted Fleet Maintenance	28,186	33,750	33,750	33,750
Total Financing Uses:	\$ 28,186	\$ 70,000	\$ 70,000	\$ 70,000
Excess (Deficiency) Sources over Uses	39,663	-	-	-

Fund 61 - Fleet Summary

	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Total Financing Sources	\$ 7,996,903	\$ 8,097,652	\$ 8,097,652	\$ 7,429,132
Total Financing Uses	6,762,429	9,576,057	9,576,057	7,329,132
Excess (Deficiency) Sources over Uses	1,234,473	(1,478,405)	(1,478,405)	100,000
Accrual Adjustment	(773,395)	-	-	-
Balance - Beginning	1,256,085	1,717,163	1,717,163	238,758
Balance - Ending	\$ 1,717,163	\$ 238,758	\$ 238,758	\$ 338,758

Objectives & Initiatives

Maintain and Improve Basic Core Municipal Services

- Exceed our customers expectations for a high level of service in meeting their water needs
- Operate the city water system efficiently to save time and money, and to conserve resources
- Meet all current and long-term funding needs for the Water Enterprise Fund

Preserve and Improve Public Infrastructure and Transportation Systems

- Secure and preserve a sustainable water supply to meet long-term needs of our customers
- Provide reliable high quality water at the right pressure to meet the needs of our customers

Prior-Year Accomplishments

- Completed Cassowary Drive Waterline Project to increase fire flow capabilities and reduce risk exposure.
- Completed 90th South waterline rehabilitation project to extend the life of a vital waterline.
- Finished the turf removal project in the park strips at the PU Operations Building.
- Development review cycles. Preliminary Review Cycles - 87, Final Review Cycles - 45, Approved Projects - 21.
- Over 6,800 leak alerts were sent to customers from the WaterSmart customer portal.
- 9,960 acre-feet of water from Little Cottonwood Creek was sent to the Great Salt Lake.
- Finalized agreement to lease our Ontario Drain Tunnel water to the Great Salt Lake.
- Created a water valve condition inspection dashboard for water crews to track numbers of valves inspected.

Performance Measures & Analysis

Performance Measures	2025	2026	2026	2027
	Actual	Goal/Forecast	Estimated	Goal/Forecast
Water Source Availability (in acre ft.)	40,159	40,159	40,159	40,159
Metro Water (Deer Creek)	7,940	7,940	7,940	7,940
Metro Water (Little Cottonwood)	7,880	7,880	7,880	7,880
Metro Water (Ontario Drain Tunnel)	3,000	3,000	3,000	3,000
Jordan Valley Water	0	0	0	0
Bell Canyon	880	880	880	880
Municipal Wells*	19,500	19,500	19,500	19,500
Aquifer Storage (acre feet)	959	959	959	959
Water Distribution				
Total Miles of Pipe Maintained	440	435	435	435
Peak Production				
Peak Day Demand* (million gallons/day)	50.15	47	47	47
Capacity (million gallons/day)	87	87	87	87
Water Storage Capacity (million gallons)	37.15	37.15	37.15	37.15
Water Conservation Annual Production				
Metro Water (acre feet)	18,004	18,000	18,100	18,000
Municipal Wells** (acre feet)	5,174	4,300	4,200	4,300
Total Production (acre feet)	23,178	22,300	22,300	22,300
Annual Consumption (acre feet)	21,751	21,000	21,200	21,000
Percent of Supply that is Consumed	94.0%	95.0%	95.0%	95.0%
Population Served	97,030	97,685	97,685	98,342
Per Capita Consumption (per day)	200	192	195	192
Water Quality				
Customers reporting drinking water appearance, taste, or odor problems	17	12	12	12
Customers reporting pressure problems	37	17	17	17
Suspected waterborne disease outbreaks or sicknesses from water system	0	0	0	0
Annual water quality samples	1,716	1,716	1,716	1,716
Annually tested backflow assemblies	1,690	1,651	1,651	1,651

* This amount may be reduced by the State Engineer by up to 5,600 acre feet.

** Our peak demand for water was July 14, 2024

Performance Measures & Analysis (continued)

	2025 Actual	2026 Goal/Forecast	2026 Estimated	2027 Goal/Forecast
Water Main Breaks	79	65	65	65
Avg. time to restore water service (hours)***	5	8	8	8
Lost Time Injuries	1	0	0	0
Recordable Injuries	2	0	0	0
Pipe Replaced (linear feet)	1,000	10,000	10,000	10,000

*** We are always committed to making repairs as quickly as possible while maintaining quality and safety standards.

Fund 51000 - Water Operations

Cost Center 3190	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Sources:				
3120305 Water Impact Fees	\$ 279,319	\$ 50,000	\$ 50,000	\$ 50,000
3130201 Intergovernmental - State Grant	2,471	-	-	-
3160101 Water Base Fees	9,904,808	9,880,000	9,880,000	9,880,000
3160102 Water Use Fees	19,246,485	17,000,000	17,000,000	17,000,000
3160103 Wholesale Sales	124,460	-	-	-
3160104 Hydrant Meter Fees	35,447	25,000	25,000	25,000
3160105 Miscellaneous Water Fees	25,677	11,500	11,500	11,500
3160112 Collection Charges	139,274	165,000	165,000	165,000
3160905 Meter Set Fees	15,392	25,000	25,000	25,000
3160906 Waterline Reimbursement Fees	27,756	10,000	10,000	10,000
3160907 Development Review Fees	16,955	5,000	5,000	5,000
3170101 Interest Income	793,091	650,000	650,000	650,000
3170102 Fair Value of Investment	31,394	-	-	-
3190402 Payment Processing Fees	2,739	-	-	-
3190404 Other Revenue	599,863	16,000	16,000	16,000
Total Financing Sources:	\$ 31,245,129	\$ 27,837,500	\$ 27,837,500	\$ 27,837,500
Financing Uses:				
4110101 Regular Pay	\$ 3,165,951	\$ 3,204,527	\$ 3,204,527	\$ 3,371,815
4110102 Seasonal/PTNB Pay	57,845	54,393	54,393	62,003
4110103 Overtime/Gap Pay	219,866	170,115	170,115	170,115
4110104 On Call Pay	31,596	37,616	37,616	37,616
4110201 Variable Benefits	700,902	730,072	730,072	758,919
4110202 Fixed Benefits	716,071	714,707	714,707	752,801
4110203 PTO Disbursement	3,350	7,000	7,000	7,000
4110301 Vehicle Allowance	13,817	24,300	24,300	24,300
4110302 Phone Allowance	5,378	7,920	7,920	7,920
4110303 Uniform Allowance	5,439	7,400	7,400	7,400
4110305 Mileage Reimbursement	252	400	400	400
4120109 Fuel	955	15,000	15,000	12,000
4120114 Meetings	729	5,000	5,000	3,000
4120115 Miscellaneous Supplies	2,223	10,000	10,000	10,000
4120116 Non-City Network Phone	18,125	27,981	27,981	27,981
4120117 Office Supplies	5,242	10,000	10,000	10,000
4120119 Postage	87,748	79,310	79,310	84,862
4120124 Special Programs	16,660	18,500	18,500	18,500
4120126 Subscriptions & Memberships	2,891	3,000	3,000	3,000

Fund 51000 - Water Operations

Cost Center 3190	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Uses (continued):				
4120127 Training	15,700	8,000	8,000	15,000
4120128 Travel	25,684	35,000	35,000	28,000
4120130 Uniforms	14,834	16,600	16,600	16,600
4120131 Water District Assessments	4,210,322	4,210,322	4,210,322	4,210,322
4120201 Utility Payments - Power	920,043	1,202,258	1,202,258	1,258,764
4120202 Utility Payments - Gas	14,088	19,500	19,500	20,436
4120203 Utility Payments - Water	23,626	26,093	26,093	26,093
4120204 Utility Payments - Storm Water	18,117	26,923	26,923	26,923
4120205 Utility Payments - Street Lights	2,253	2,800	2,800	2,800
4120301 Building Maintenance	24,063	36,323	36,323	36,000
4120409 Water Maintenance - Waterlines	354,604	350,000	350,000	350,000
4120410 Water Maintenance - Meters	47,611	70,000	70,000	70,000
4120411 Water Maintenance - Wells	30,571	83,000	83,000	83,000
4120412 Water Maintenance - Hydrants	37,785	50,000	50,000	50,000
4120414 Water Maintenance - Fluoride	1,537	3,000	3,000	-
4120415 Irrigation Assessments	71,705	75,000	75,000	70,000
4120416 SCADA Maintenance	27,071	30,000	30,000	30,000
4120501 Grounds Maintenance	16,121	12,000	12,000	11,000
4120603 Public Safety Supplies	7,462	9,000	9,000	9,000
4120701 Software Licenses & Maintenance	121,196	140,000	140,000	146,000
4130104 Grant Acquisition	210,000	210,000	210,000	210,000
4130107 Professional Services	109,803	356,424	356,424	150,000
4130301 Audit Services	13,755	19,300	19,300	23,500
4130302 Credit Card Processing	8,964	20,000	20,000	20,000
4130303 Payment Integration	35,160	50,000	50,000	50,000
4130804 Sample Testing	25,691	40,000	40,000	50,000
4130805 Blue Stakes	5,308	8,500	8,500	8,500
4141001 Administrative Charges	1,150,416	1,137,168	1,137,168	1,174,667
4141101 Watershed Protection Charges	79,713	87,527	87,527	88,054
4146101 Fleet O&M Charges	231,164	244,213	244,213	290,492
4146102 Fleet Purchase Charges	773,672	1,040,000	1,040,000	317,000
4146103 Fleet Accident Charges	-	6,850	6,850	6,850
4146401 IT Charges	334,275	342,026	342,026	355,099
4146402 Telephone Charges	5,570	7,648	7,648	6,868
4146501 Risk Management Charges	950,914	892,330	892,330	686,368
4150103 Treated Water Purchase	6,858,195	7,334,223	7,334,223	7,774,276
4150104 Bad Debt Expense	12,634	10,500	10,500	10,500
4160101 Equipment	50,705	127,188	127,188	60,000
4160201 Building Improvements	963,966	844,084	844,084	250,000
4170101 Capital Outlays	3,874,832	9,927,260	9,927,260	3,895,000
4180101 Grants	22,500	22,500	22,500	93,100
4310101 Principal Payment	1,064,927	1,333,320	1,333,320	1,421,000
4310201 Interest Payment	364,313	325,732	325,732	295,036
4310301 Paying Agent Fees	3,500	3,500	3,500	3,500
Total Financing Uses:	\$ 28,189,411	\$ 35,923,353	\$ 35,923,353	\$ 29,069,380
Excess (Deficiency) Sources over Uses	3,055,718	(8,085,853)	(8,085,853)	(1,231,880)
Accrual Adjustment	971,597	-	-	-
Balance - Beginning	11,420,091	15,447,406	15,447,406	7,361,553
Balance - Ending	\$ 15,447,406	\$ 7,361,553	\$ 7,361,553	\$ 6,129,673

Objectives & Initiatives

Maintain and Improve Basic Core Municipal Services

- Operate the City Storm Drain System in an efficient manner

Preserve and Improve Public Infrastructure and Transportation Systems

- Ensure adequate and safe drainage of storm water

Strengthen Communications with Citizens, Businesses, and Other Institutions

- Promote environmentally-friendly storm drain habits and practices

Prior-Year Accomplishments

- Completed the 2025 Storm Drain Projects, which included several projects to alleviate known flooding issues.
- Completed the 300 West Culvert project with South Jordan.
- Began working on a FEMA Letter of Map Revision application to update Dry Creek floodplain mapping.
- Finalized FEMA Letter of Map Revision application to update Little Cottonwood Creek floodplain mapping.
- Worked on planning/design of upcoming storm drain projects for 2026 through 2028.
- Revised Storm Water Management Plan and Best Management Practices to comply with state permits.
- Produced a Storm pipe video inspection dashboard to visually display storm pipe inspection status.
- Completed Dimple Dell Storm Drain and hillside stabilization project with the Municipal Town Services District.

Performance Measures & Analysis

Performance Measures	2025	2026	2026	2027
	Actual	Goal/Forecast	Estimated	Goal/Forecast
Pipe Maintained (miles)	164.4	167	167	167
Reinforced Concrete Pipe Installed (feet)	2,997	3,000	3,000	3,000
Feet of Pipe Inspected by Camera	36,572	20,000	20,000	20,000
Loads of Debris Removed from Storm Drains	140	200	200	200
Feet of Pipe Cleaned by Vactor	750	6,000	6,000	6,000
Illicit Discharges Mitigated	16	16	16	16

Fund 28000 - Storm Water

Cost Center 3180	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Sources:				
3120306 Storm Water Impact Fees	\$ 346,910	\$ 200,000	\$ 200,000	\$ 200,000
3160110 Storm Water Fees	4,277,858	5,377,300	5,377,300	5,411,031
3160907 Development Review Fees	135,678	10,000	10,000	10,000
3160112 Collection Charges	10,769	-	-	-
3170101 Interest Income	277,783	215,000	215,000	215,000
3170102 Fair Value of Investment	12,805	-	-	-
3190402 Payment Processing Fees	85	-	-	-
3190404 Other Revenue	26,694	6,000	6,000	6,000
Total Financing Sources	\$ 5,088,582	\$ 5,808,300	\$ 5,808,300	\$ 5,842,031

Fund 28000 - Storm Water

Cost Center 3180	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Uses:				
4110101 Regular Pay	\$ 1,178,095	\$ 1,201,361	\$ 1,201,361	\$ 1,233,537
4110102 Seasonal/PTNB Pay	103,207	102,426	102,426	88,024
4110103 Overtime/Gap Pay	73,630	40,035	40,035	40,035
4110104 On Call Pay	10,389	15,833	15,833	15,833
4110201 Variable Benefits	264,410	278,260	278,260	279,474
4110202 Fixed Benefits	314,708	315,975	315,975	307,780
4110203 PTO Disbursement	1,819	3,500	3,500	3,500
4110301 Vehicle Allowance	7,879	7,900	7,900	7,900
4110302 Phone Allowance	2,826	4,270	4,270	4,270
4110303 Uniform Allowance	2,195	3,450	3,450	3,450
4110305 Mileage Reimbursement	-	150	150	150
4120114 Meetings	-	1,000	1,000	1,000
4120115 Miscellaneous Supplies	2,643	4,500	4,500	4,500
4120116 Non-City Network Phone	4,446	7,000	7,000	7,000
4120117 Office Supplies	1,589	3,500	3,500	3,500
4120119 Postage	41,247	56,135	56,135	60,064
4120125 Storm Water Permits & Fees	32,474	18,800	18,800	18,800
4120126 Subscriptions & Memberships	2,838	2,300	2,300	2,300
4120127 Training	9,395	5,000	5,000	5,000
4120128 Travel	4,195	11,000	11,000	11,000
4120130 Uniforms	9,580	9,900	9,900	9,900
4120201 Utility Payments - Power	12,184	14,408	14,408	15,085
4120202 Utility Payments - Gas	8,632	15,000	15,000	15,720
4120301 Building Maintenance	1,570	3,000	3,000	3,000
4120416 SCADA Maintenance	438	6,000	6,000	6,000
4120417 Storm Water Maintenance	121,049	150,000	150,000	150,000
4120603 Public Safety Supplies	4,304	6,500	6,500	6,500
4120701 Software Licenses & Maintenance	9,251	10,800	10,800	10,800
4130107 Professional Services	8,058	141,942	141,942	40,000
4130301 Audit Services	2,628	3,700	3,700	4,500
4130302 Credit Card Processing	366	1,000	1,000	1,000
4130303 Payment Integration	6,722	13,000	13,000	13,000
4141001 Administrative Charges	303,037	320,080	320,080	316,468
4146101 Fleet O&M Charges	111,045	146,152	146,152	209,689
4146102 Fleet Purchase Charges	58,012	461,500	461,500	345,000
4146103 Fleet Accident Charges	-	3,400	3,400	3,400
4146401 IT Charges	94,679	91,853	91,853	97,853
4146402 Telephone Charges	2,336	2,258	2,258	2,250
4146501 Risk Management Charges	9,862	108,899	108,899	95,527
4150104 Bad Debt Expense	1,257	2,000	2,000	2,000
4160101 Equipment	76,432	86,854	86,854	38,000
4160201 Building Improvements	-	79,591	79,591	14,000
4170101 Capital Outlays	3,383,687	5,407,956	5,407,956	1,867,000
4431011 Transfer Out - Storm Water Bond	461,100	456,100	456,100	455,600
Total Financing Uses	\$ 6,744,214	\$ 9,624,288	\$ 9,624,288	\$ 5,819,409
Excess (Deficiency) Sources over Uses	\$ (1,655,632)	\$ (3,815,988)	\$ (3,815,988)	\$ 22,622
Balance - Beginning	6,692,921	5,037,289	5,037,289	1,221,301
Balance - Ending	\$ 5,037,289	\$ 1,221,301	\$ 1,221,301	\$ 1,243,923

Fund 27000 - Street Lighting

Objectives & Initiatives

Maintain and Improve Basic Core Municipal :

- Enhance the preventative maintenance prog

Maintain Integrity of Residential Neighborho

- Improve visibility and increase safety

Prior-Year Accomplishments

- Completed phase 4 of the multi-year 1300 E Arterial street light replacement project.
- Replaced a total of 12 poles, including 10 fiberglass poles and 2 wood poles.
- Car hit or severely damaged poles are typically replaced within 48 hours.
- Damaged cables are repaired during the initial service visit to minimize downtime.
- Ongoing night patrols allow us to identify 70% of the repairs proactively, and before customers report them.
- Assisted other departments with installing traffic cameras, poles, and a life flight marker for trailheads.
- Emergencies are responded to within 30 minutes or less.
- Built a dashboard for crews to update attributes of assets as they perform maintenance activities in the field.

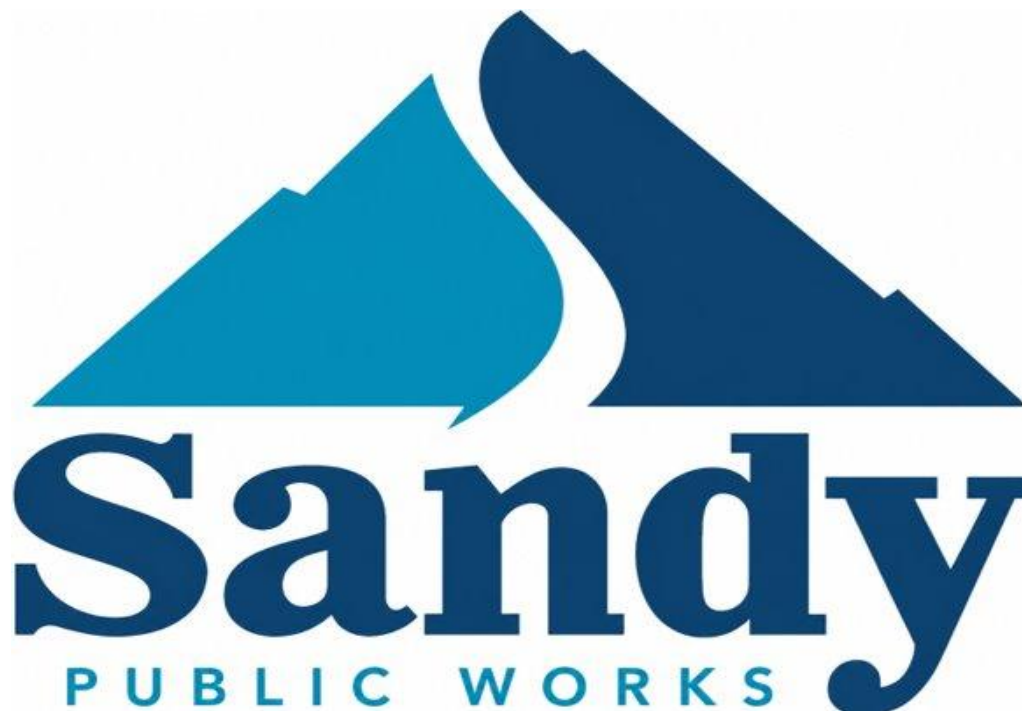
Performance Measures & Analysis

Performance Measures	2025	2026	2026	2027
	Actual	Goal/Forecast	Estimated	Goal/Forecast
Number of Street Lights Repaired	487	450	450	450
Number of Car Hit Poles Replaced	36	20	20	20
Number of Cable Repairs	91	40	40	40
Number of New Street Lights Installed	96	30	30	30

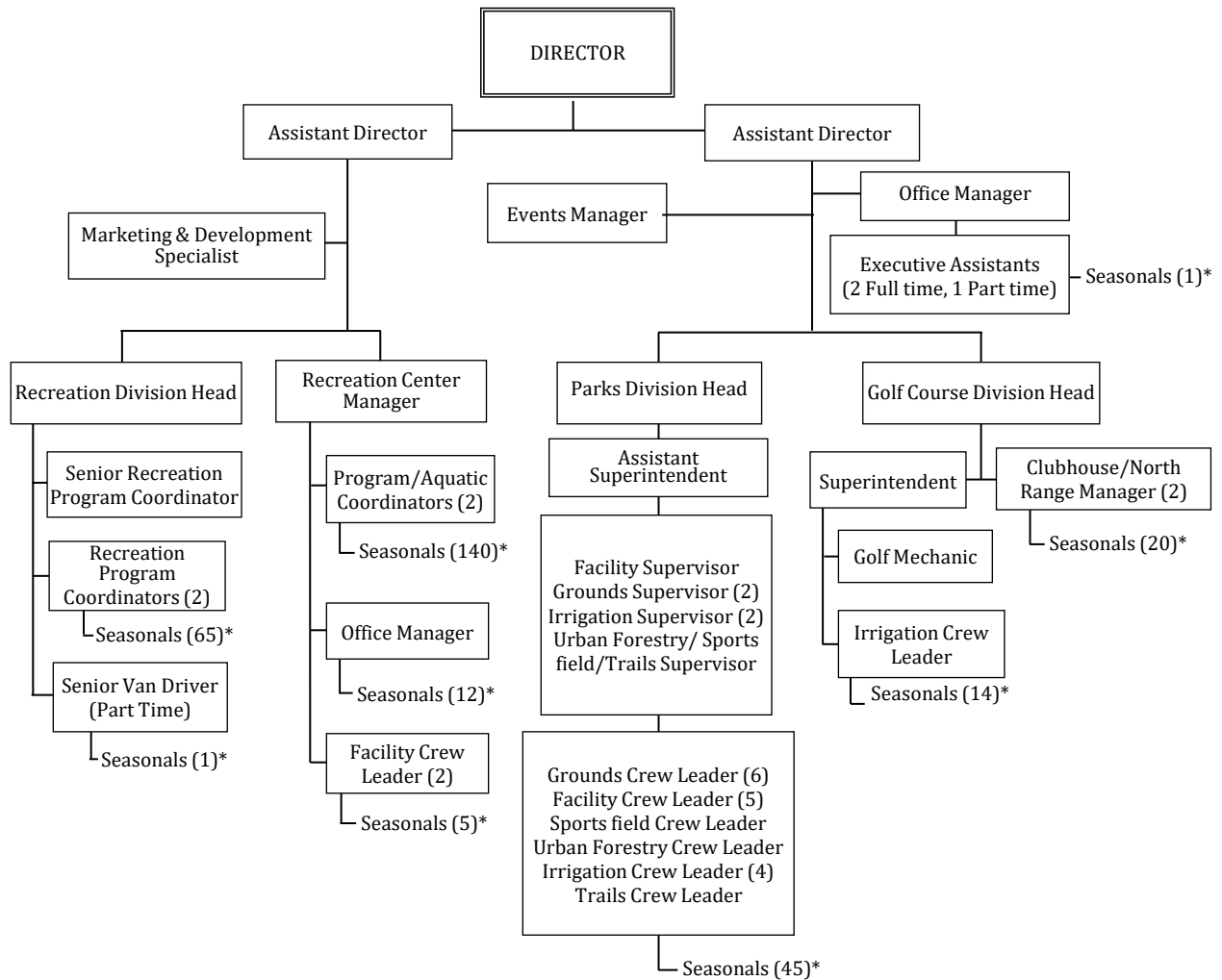
Cost Center 3170	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Sources:				
3160111 Street Lighting Fees	\$ 1,112,542	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000
3170101 Interest Income	74,166	55,000	55,000	55,000
3190402 Payment Processing Fees	21	-	-	-
3190404 Other Revenue	11,698	2,500	2,500	2,500
Total Financing Sources	\$ 1,198,426	\$ 1,157,500	\$ 1,157,500	\$ 1,157,500
Financing Uses:				
4110101 Regular Pay	\$ 159,152	\$ 182,531	\$ 182,531	\$ 187,303
4110103 Overtime/Gap Pay	779	658	658	658
4110104 On Call Pay	75	282	282	282
4110201 Variable Benefits	38,590	38,971	38,971	39,328
4110202 Fixed Benefits	46,053	49,619	49,619	46,478
4110203 PTO Disbursement	-	1,000	1,000	1,000
4110302 Phone Allowance	-	480	480	480
4110303 Uniform Allowance	441	1,000	1,000	1,000
4120115 Miscellaneous Supplies	2,240	5,400	5,400	4,000
4120116 Non-City Network Phone	2,884	3,000	3,000	3,000
4120117 Office Supplies	-	1,000	1,000	-
4120119 Postage	9,275	8,000	8,000	8,560
4120127 Training	1,289	800	800	800
4120128 Travel	-	2,700	2,700	2,700
4120130 Uniforms	842	2,000	2,000	2,000
4120201 Utility Payments - Power	110,525	120,000	120,000	120,000

Fund 27000 - Street Lighting

Cost Center 3170	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Uses (continued):				
4120418 Street Lighting Maintenance	90,768	100,000	100,000	100,000
4120603 Public Safety Supplies	2,935	1,600	1,600	1,600
4120701 Software Licenses & Maintenance	-	600	600	600
4130301 Audit Services	701	1,000	1,000	1,200
4130302 Credit Card Processing	69	-	-	-
4130303 Payment Integration	1,551	4,000	4,000	4,000
4130805 Blue Stakes	5,290	9,000	9,000	9,000
4141001 Administrative Charges	135,540	125,162	125,162	146,107
4146101 Fleet O&M Charges	23,623	24,957	24,957	29,686
4146102 Fleet Purchase Charges	-	75,000	75,000	75,000
4146401 IT Charges	24,907	24,743	24,743	27,485
4146402 Telephone Charges	240	291	291	-
4146501 Risk Management Charges	1,370	1,374	1,374	1,424
4150104 Bad Debt Expense	330	320	320	320
4160101 Equipment	15,170	23,000	23,000	18,000
4170101 Capital Outlays	114,023	1,094,259	1,094,259	-
Total Financing Uses	\$ 788,662	\$ 1,902,747	\$ 1,902,747	\$ 832,011
Excess (Deficiency) Sources over Uses	\$ 409,764	\$ (745,247)	\$ (745,247)	\$ 325,489
Balance - Beginning	1,496,194	1,905,958	1,905,958	1,160,711
Balance - Ending	\$ 1,905,958	\$ 1,160,711	\$ 1,160,711	\$ 1,486,200



Department Organization



Department Description

The department is responsible for the following programs and development activities: youth and adult recreation programs, parks, cemetery, trails, arterial landscaping maintenance and construction, and the management and operations of Alta Canyon Sports Center and River Oaks Golf at Sandy City.

Department Mission

Providing exceptional parks, trails, recreation programs, and facilities to enhance the environment and lives of the people we serve.

* The seasonal numbers listed are the max number each Division employs during their busiest time of year and are not FTE's.

Parks & Recreation Administration

Cost Center 4110	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Sources:				
General Taxes & Revenue	\$ 322,087	\$ 242,431	\$ 242,431	\$ 309,595
Administrative Charges				
3141024 Recreation	167,793	203,763	203,763	172,026
3141054 Sandy Recreation Center	81,405	150,403	150,403	226,240
3141056 Golf	115,098	119,068	119,068	88,897
Total Financing Sources:	\$ 686,383	\$ 715,665	\$ 715,665	\$ 796,758
Financing Uses:				
4110101 Regular Pay	\$ 424,225	\$ 449,319	\$ 449,319	\$ 534,482
4110103 Overtime/Gap Pay	189	-	-	-
4110201 Variable Benefits	90,622	95,388	95,388	113,234
4110202 Fixed Benefits	73,018	71,025	71,025	76,511
4110301 Vehicle Allowance	11,165	11,116	11,116	16,316
4110302 Phone Allowance	1,688	2,040	2,040	2,880
4110305 Mileage Reimbursement	185	-	-	-
4120114 Meetings	742	530	530	530
4120115 Miscellaneous Supplies	441	-	-	-
4120116 Non-City Network Phone	3,210	2,700	2,700	2,700
4120117 Office Supplies	39	820	820	820
4120126 Subscriptions & Memberships	1,863	300	300	300
4120127 Training	477	500	500	2,500
4120128 Travel	3,563	700	700	1,900
4120302 Equipment Maintenance	136	2,000	2,000	2,000
4146401 IT Charges	73,622	77,479	77,479	40,526
4146402 Telephone Charges	1,198	1,748	1,748	2,059
4160101 Equipment	-	-	-	-
Total Financing Uses:	\$ 686,383	\$ 715,665	\$ 715,665	\$ 796,758

Parks & Cemetery

Objectives & Initiatives

Maintain and Improve Basic Core Municipal Services

- Enhance the efficiency and effectiveness of the Parks & Recreation Department
- Data-driven decision-making related to operations and efficiencies

Develop and Improve the City's Recreational Trails and Increase Recreational Opportunities

- Provide open space and green space in the city and encourage environmental stewardship
- Encourage healthy, more active lifestyles for citizens and employees
- Encourage youth, adults, and families to participate in sports, recreation activities, or enrichment programs

Prior-Year Accomplishments

- New certifications received by employees: (2) Pesticide Applicator licenses, (2) Traffic Control Technician (4) Flagger Certifications, (3) U.T.A. Trax safety worker certification
- (2) Certified Playground Inspector (2) Certified pool operators, (1) Traffic Control Supervisor.
- Volunteer projects - Earth Day, Larry H. Miller and Day of Service planting trees, cleaning parks and trails.
- Tree city U.S.A. award received this year again and every year since 2001
- Bicentennial Park renovation - playground, tennis courts, pickleball court, slackline, and hammock station.
- Installed a new fertigation pump at Lonepeak park.
- Installed a new pump, backflow, physical disconnect, flow meter and enclosure at Crescent Park.
- Replaced the playground at Bell Canyon Park.
- Installed new L.E.D. parking lot lights at Storm Mountain park.
- Revised and Implemented our new safety program and the parks policy handbook.

Parks & Cemetery

Performance Measures & Analysis

Performance Measures	2025	2026	2026	2027
	Actual	Goal/Forecast	Estimated	Goal/Forecast
Buildings and Grounds (Acres)	46.6	46.3	46.3	46.3
Other Open Space (Acres)	884	884	884	884
Parks (Acres)	313.8	313.8	313.8	313.8
Streetscapes & Medians (Acres)	71.4	71.4	71.4	71.4
Basketball Courts	8	8	8	8
Community Events in Parks & Recreation	71	71	71	71
Interactive Water Feature	2	2	2	2
Miles of Trails	94	94	94	94
Off-Leash Dog Park	1	1	1	1
Outdoor Workout Station(s)	2	3	2	3
Pavilions and Picnic Shelters	39	39	39	39
Pickle Ball Courts	17	21	21	21
Playgrounds	28	28	28	28
Restrooms	28	28	28	28
Skate Park	1	1	1	1
Snow Removal - Parking Lot (Acres)	37	37	37	37
Snow Removal - Trails & Sidewalks (Miles)	55	55	55	55
Tennis Courts	28	28	28	28
Trail Heads	8	8	8	8
Urban Fishery	1	1	1	1
Volleyball Courts	5	4	4	4
Sports Fields Maintained in City Parks				
Baseball	16	16	16	16
Flag Football	4	4	4	4
Soccer	22	22	22	22
Softball	9	9	9	9

Cost Center 4120	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Sources:				
General Taxes & Revenue	\$ 5,693,033	\$ 5,826,389	\$ 5,802,061	\$ 5,804,652
3141151 Watershed Protection Charges	28,726	29,509	29,509	30,395
3160401 Park Reservation Fees	207,056	215,000	223,237	220,000
3160402 Cemetery Fees	156,319	135,000	151,091	150,000
Total Financing Sources:	\$ 6,085,134	\$ 6,205,898	\$ 6,205,898	\$ 6,205,047

Parks & Cemetery

Cost Center 4120	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Uses:				
4110101 Regular Pay	\$ 1,895,255	\$ 1,965,665	\$ 1,965,665	\$ 1,909,855
4110102 Seasonal/PTNB Pay	618,815	601,141	601,141	616,170
4110103 Overtime/Gap Pay	90,208	77,104	77,104	77,104
4110104 On Call Pay	24,970	27,266	27,266	27,266
4110201 Variable Benefits	477,571	495,274	495,274	466,625
4110202 Fixed Benefits	472,611	456,831	456,831	482,947
4110203 PTO Disbursement	1,371	1,700	1,700	2,000
4110301 Vehicle Allowance	5,220	5,200	5,200	-
4110302 Phone Allowance	7,428	11,040	11,040	10,200
4110303 Uniform Allowance	11,565	13,850	13,850	13,850
4120107 Equipment Rental	3,642	1,236	1,236	1,236
4120114 Meetings	73	570	570	570
4120115 Miscellaneous Supplies	4,870	4,688	4,688	4,688
4120116 Non-City Network Phone	19,953	20,798	20,798	20,798
4120117 Office Supplies	2,044	2,791	2,791	2,791
4120118 Operating Leases	7,216	5,635	5,635	5,635
4120120 Printing & Copying	483	2,500	2,500	2,500
4120126 Subscriptions & Memberships	1,997	2,660	2,660	2,660
4120127 Training	6,251	4,200	4,200	4,200
4120128 Travel	3,533	4,000	4,000	6,000
4120130 Uniforms	7,731	8,000	8,000	8,000
4120201 Utility Payments - Power	121,002	99,931	99,931	99,931
4120202 Utility Payments - Gas	38,388	44,533	44,533	44,533
4120203 Utility Payments - Water	889,493	812,183	812,183	832,183
4120204 Utility Payments - Storm Water	29,106	28,962	28,962	28,962
4120205 Utility Payments - Street Lights	6,125	5,620	5,620	5,620
4120207 Utility Payments - Sewer	8,897	8,700	8,700	8,700
4120301 Building Maintenance	117,602	119,008	119,008	119,008
4120302 Equipment Maintenance	6,181	7,400	7,400	7,400
4120406 Road Maintenance	1,425	15,000	15,000	15,000
4120501 Grounds Maintenance	83,482	100,000	100,000	100,000
4120502 Irrigation Maintenance	84,778	85,263	85,263	85,263
4120503 Playground Maintenance	8,230	15,000	15,000	15,000
4120603 Public Safety Supplies	18,629	18,590	18,590	18,590
4120701 Software Licenses & Maintenance	37,350	35,350	35,350	35,350
4131001 Miscellaneous Services	74,052	88,432	88,432	88,432
4146101 Fleet O&M Charges	362,814	383,295	383,295	455,930
4146102 Fleet Purchase Charges	375,000	440,000	440,000	405,000
4146103 Fleet Accident Charges	1,237	-	-	-
4146401 IT Charges	129,805	146,563	146,563	136,271
4146402 Telephone Charges	4,244	3,787	3,787	2,647
4160101 Equipment	23,496	30,132	30,132	30,132
4160201 Building Improvements	990	6,000	6,000	6,000
Total Financing Uses:	\$ 6,085,134	\$ 6,205,898	\$ 6,205,898	\$ 6,205,047

Objectives & Initiatives

Maintain and Improve Basic Core Municipal Services

- Enhance the efficiency and effectiveness of the Senior Center

Develop and Improve the City's Recreational Trails and Increase Recreational Opportunities

- Encourage healthy, more active lifestyles for citizens and employees
- Encourage senior citizens and their families to participate in recreational/leisure activities or enrichment programs

Prior-Year Accomplishments

- The center served 6,731 meals in 2025, a 5.5% increase over total meals served in 2024 (6,384)
- In 2025, 1,413 individuals attended the center, an increase of 18% over 2024 (1,196)
- Continued providing transportation to 29 individuals who otherwise would not be able to attend
- The Center provided 42 classes/activities per week, including individual, group exercise, and health & wellness
- Partnered with AAS-Active Aging and several outside providers to offer health and wellbeing classes
- Served as the homebase for Meals on Wheels routes serving homebound seniors in the Sandy area
- Sent monthly email newsletter to 586 participants, providing upcoming programming, community events, etc.
- Worked with Sandy City and the Sandy Senior Center Advisory Council to implement extracurricular programs
- Provided special meals including St. Patrick's Day, Volunteer Recognition, Thanksgiving and Winter Holiday

Performance Measures & Analysis

Performance Measures	2025 Actual	2026 Goal/Forecast	2026 Estimated	2027 Goal/Forecast
Participants (Annual Unduplicated)	1,413	1,750	1,500	1,550
Participants (Daily Unduplicated)	130	125	120	130
Volunteers	80	95	85	95
Volunteer Hours	9,438	9,500	9,000	9,500

Cost Center 4130	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Sources:				
General Taxes & Revenue	\$ 93,293	\$ 100,945	\$ 100,945	\$ 76,927
3130301 Intergovernmental - County Grant	8,320	8,320	8,320	8,320
Total Financing Sources:	\$ 101,613	\$ 109,265	\$ 109,265	\$ 85,247
Financing Uses:				
4110101 Regular Pay	\$ 45,790	\$ 46,053	\$ 46,053	42,686
4110102 Seasonal/PTNB Pay	-	1,343	1,343	1,377
4110201 Variable Benefits	9,533	9,879	9,879	9,018
4110202 Fixed Benefits	17,698	19,225	19,225	11,799
4110302 Phone Allowance	-	-	-	600
4120115 Miscellaneous Supplies	-	100	100	100
4120116 Non-City Network Phone	917	3,000	3,000	2,400
4120117 Office Supplies	-	150	150	150
4120207 Utility Payments - Sewer	288	108	108	108
4120302 Equipment Maintenance	910	124	124	124
4146101 Fleet O&M Charges	12,388	29,283	29,283	15,204
4146401 IT Charges	-	-	-	1,681
4160101 Equipment	14,089	-	-	-
Total Financing Uses:	\$ 101,613	\$ 109,265	\$ 109,265	\$ 85,247

Objectives & Initiatives

Maintain and Improve Basic Core Municipal Services

- Sustain and enhance high-quality, high-value community events that bring residents together in safe, welcoming environments, supporting overall community well-being and quality of life
- Plan and deliver events with responsible coordination, efficient logistics, and strong interdepartmental collaboration to ensure dependable municipal operations during large-scale gatherings
- Strengthen community connection and communication through consistent, well-managed event programming that reflects Sandy’s culture and civic identity
- Maintain signature events and community favorites that serve as reliable, anticipated services for residents, including the 4th of July, Balloon Festival, Farmers’ Market, Movies in the Park, and Heritage Festival
- Support the local economy and small businesses by continuing to integrate vendors, nonprofits, and partners into city-hosted events as part of core service delivery
- Implement special 2026 programming, including America 250 commemorative elements and the Healing Fields 25th Anniversary, while maintaining operational consistency and public safety standards

Prior-Year Accomplishments

- Delivered 60 community events in 2025, serving an estimated 103,000 attendees, reinforcing the City’s role in providing accessible, reliable community programming
- Supported over 400 businesses and vendors and engaged 700+ volunteers, demonstrating strong operational coordination and community partnership
- Successfully hosted Sandy City’s largest Independence Day celebration in Salt Lake County, welcoming over 40,000 attendees with safe and organized event execution
- Continued growth of the Sandy Farmers’ Market, serving as a consistent community resource while supporting local agriculture, SNAP initiatives, and small businesses
- Increased city visibility and resident engagement, with Community Events accounting for 30% of Sandy City’s top 200 social media posts in 2025

Performance Measures & Analysis

Performance Measures	2025	2026	2026	2027
	Actual	Goal/Forecast	Estimated	Goal/Forecast
Movies in the Park Participants	1,000	2,000	1,700	2,500
Food Truck Night Participants	15,000	16,000	16,000	16,000
4th of July Participants	40,000	42,000	41,000	42,000
Balloon Festival Participants	25,000	26,000	25,000	26,000
City Hall Lighting Event Participants	600	800	600	800
Healing Field Participants	1,000	1,500	1,200	1,500
Farmers' Market	N/A	17,000	15,000	17,000
Heritage Festival Participants	500	1,000	700	800

Cost Center 4170	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Sources:				
General Taxes & Revenue	\$ 415,452	\$ 362,468	\$ 357,525	\$ 411,312
3160703 Event Vendor Fees	20,739	15,000	15,534	15,000
3161001 Merchandise Sales	720	-	-	-
3190303 Donations - Corporate	4,550	22,500	24,500	5,000
3190402 Payment Processing Fees	-	-	99	-
3190404 Other Revenue	-	-	2,310	-
Total Financing Sources:	\$ 441,461	\$ 399,968	\$ 399,968	\$ 431,312

Community Events

Cost Center 4170	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Uses:				
Community Events Administration				
4110101 Regular Pay	\$ 83,913	\$ 87,032	\$ 87,032	\$ 105,957
4110102 Seasonal/PTNB Pay	2,847	1,938	1,938	1,986
4110103 Overtime/Gap Pay	-	1,650	1,650	1,650
4110201 Variable Benefits	18,692	19,163	19,163	22,573
4110202 Fixed Benefits	24,989	24,534	24,534	11,292
4110203 PTO Disbursement	1,245	-	-	-
4110302 Phone Allowance	482	840	840	1,200
4110305 Mileage Reimbursement	624	50	50	50
4120114 Meetings	352	275	275	175
4120115 Miscellaneous Supplies	-	350	350	1,900
4120117 Office Supplies	252	2,700	2,700	2,700
4120119 Postage	43	100	100	100
4120124 Special Programs	8,959	4,100	4,100	-
4120126 Subscriptions & Memberships	1,054	500	500	500
4120136 Event Supplies	-	-	-	39,100
4146101 Fleet O&M Charges	2,313	2,279	2,279	2,711
4146102 Fleet Purchase Charges	10,000	-	-	-
4146401 IT Charges	7,812	8,502	8,502	11,908
4146402 Telephone Charges	240	583	583	588
4160101 Equipment	-	218	218	218
Balloon Festival	51,191	56,854	56,854	56,854
Heritage Festival	18,362	18,500	18,500	13,500
Light Up the Cairns	34,007	5,000	5,000	-
4th of July	165,085	150,800	150,800	142,350
Historic Sandy BBQ	6,701	10,000	10,000	10,000
Community Movies	2,297	4,000	4,000	4,000
Total Financing Uses:	\$ 441,461	\$ 399,968	\$ 399,968	\$ 431,312



Objectives & Initiatives

Maintain and Improve Basic Core Municipal Services

- Enhance the efficiency and effectiveness of the Parks & Recreation Department
- Data-driven decision-making related to operations and efficiencies

Preserve and Improve Public Infrastructure and Transportation Systems

- Encourage people to use non-motorized transportation and encourage pedestrian-friendly development

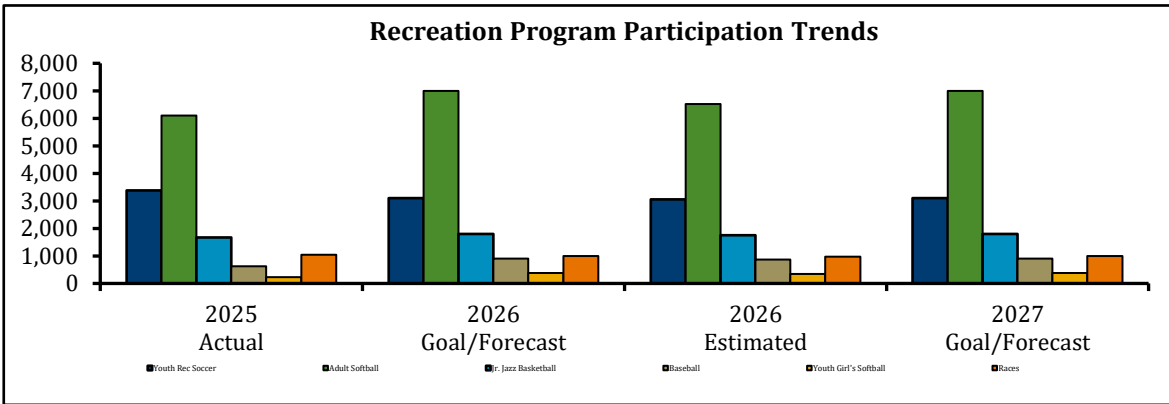
Develop and Improve the City's Recreational Trails and Increase Recreational Opportunities

- Encourage healthy, more active lifestyles for citizens and employees
- Encourage youth, adults, and families to participate in sports, recreation activities, or enrichment programs

Prior-Year Accomplishments

- Continued to improve in house staff training and workplace culture which has improved retention rates
- Partnered with RSL to make our Jr. Real/Royals soccer leagues for both Spring and Fall soccer
- Started "Summer Soccer Sprouts" league for graders PreK - 2nd
- Presented with the "Sportsmanship Award" from the Utah Jazz for the 2024 Jr. Jazz season
- Increased our 5k participants from 844 to 976
- Had one of our part time employees (Ken Reich) get inducted into the Utah Softball Hall of Fame. He has worked for Sandy City for 28 years

Performance Measures & Analysis



Performance Measures	2025 Actual	2026 Goal/Forecast	2026 Estimated	2027 Goal/Forecast
Recreation Program Participation				
Youth Recreation Soccer	3,384	3,100	3,054	3,100
Youth Jr. Jazz Basketball	1,666	1,800	1,750	1,800
Youth Rec Baseball, T-Ball/Coach Pitch	622	900	867	900
Adult Softball - Fall & Summer	6,100	7,000	6,520	7,000
Youth Girls Softball & Coed Flag Football	226	375	350	375
Races	1,040	1,000	976	1,000

Fund 24000 - Recreation

Cost Center 4140	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Sources:				
3160801 Recreation Fees	\$ 840,592	\$ 975,262	\$ 975,262	\$ 975,262
3170101 Interest Income	13,840	15,000	15,000	15,000
3190303 Donations - Corporate	18,750	18,750	18,750	18,750
3190402 Payment Processing Fees	19,179	20,000	20,000	20,000
3410000 Transfer In - General	935,013	900,000	900,000	975,000
Total Financing Sources:	\$ 1,827,374	\$ 1,929,012	\$ 1,929,012	\$ 2,004,012
Financing Uses:				
4110101 Regular Pay	\$ 356,170	\$ 356,906	\$ 345,000	\$ 376,727
4110102 Seasonal/PTNB Pay	209,079	259,153	225,000	265,633
4110103 Overtime/Gap Pay	6,619	7,000	12,000	7,000
4110201 Variable Benefits	90,424	104,340	96,000	108,031
4110202 Fixed Benefits	108,475	110,428	110,428	117,961
4110203 PTO Disbursement	1,528	2,500	1,809	2,500
4110302 Phone Allowance	1,635	2,400	2,400	2,400
4110305 Mileage Reimbursement	288	-	-	-
4120102 Advertising	353	1,000	415	1,000
4120114 Meetings	172	200	198	200
4120115 Miscellaneous Supplies	1,999	4,100	4,100	4,100
4120117 Office Supplies	1,973	3,500	2,500	3,500
4120121 Public Notices	31	3,000	3,000	2,000
4120126 Subscriptions & Memberships	224	400	300	400
4120127 Training	4,406	2,000	4,328	2,000
4120128 Travel	2,120	2,000	3,210	5,146
4120130 Uniforms	33,183	38,450	38,450	38,450
4120302 Equipment Maintenance	80	2,000	2,000	2,000
4120505 Recreation Supplies	61,851	100,390	100,390	100,390
4120603 Public Safety Supplies	649	2,000	1,500	2,000
4120701 Software Licenses & Maintenance	8,954	12,646	9,390	11,646
4130106 Officials & Referees	101,058	100,000	100,000	100,000
4130302 Credit Card Processing	20,869	21,500	21,500	21,500
4131002 Contracted Services	239,707	255,660	245,000	254,514
4141001 Administrative Charges	570,302	586,810	586,810	532,694
4146101 Fleet O&M Charges	6,704	7,082	7,082	8,424
4146401 IT Charges	75,406	60,260	60,260	58,778
4146402 Telephone Charges	1,437	1,748	1,748	1,765
4146501 Risk Management Charges	10,822	11,112	11,112	11,220
4160101 Equipment	(288)	5,288	-	2,500
Total Financing Uses:	\$ 1,916,232	\$ 2,063,873	\$ 1,995,931	\$ 2,044,479
Excess (Deficiency) Sources over Uses	(88,857)	(134,861)	(66,919)	(40,467)
Balance - Beginning	225,795	136,938	136,938	70,019
Balance - Ending	\$ 136,938	\$ 2,077	\$ 70,019	\$ 29,552

Objectives & Initiatives

Maintain and Improve Basic Core Municipal Services

- Enhance the efficiency and effectiveness of the Parks & Recreation Department
- Data-driven decision-making related to operations and efficiencies

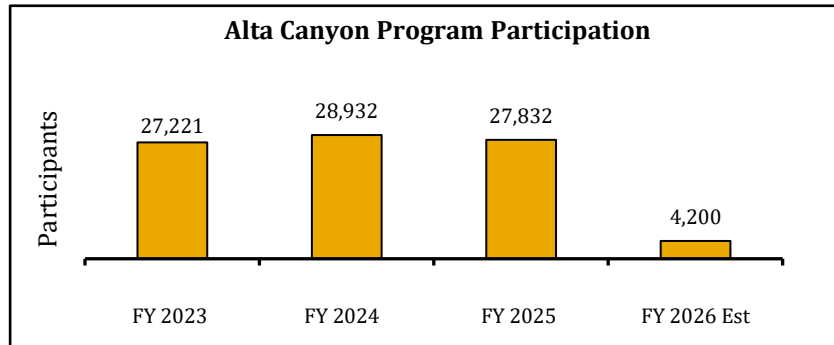
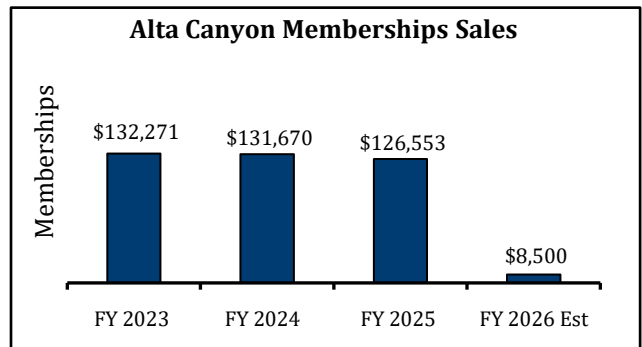
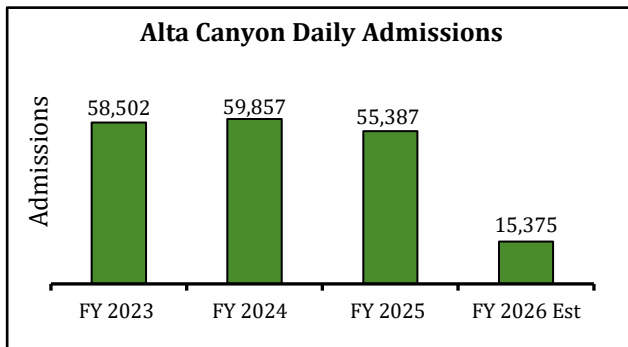
Develop and Improve the City's Recreational Trails and Increase Recreational Opportunities

- Encourage healthy, more active lifestyles for citizens and employees
- Encourage youth, adults, and families to participate in sports, recreation activities, or enrichment programs

Prior-Year Accomplishments

- Secured funding for new facility. Sources include Sandy City, Gail Miller Foundation, & TRCC Grants.
- Brought on VCBO and Layton construction to design and build the new facility.
- Programming continued until the closure date of August 16, 2025.

Performance Measures & Analysis



Fund 54000 - Sandy Recreation Center

Cost Center 4150	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Sources:				
3110101 Property Taxes - Current	\$ 376,639	\$ 377,368	\$ 377,368	\$ 377,368
3110103 Property Taxes - Delinquent	5,976	7,632	7,632	7,632
3110501 Motor Vehicle Fee	19,036	20,000	20,000	20,000
3130201 Intergovernmental - State Grant	74,580	-	-	-
3160303 Rental Income	19,306	3,300	3,300	17,300
3160801 Recreation Fees	740	700	700	27,000
3160802 Instruction Fees	797,763	89,252	89,252	199,252
3160803 Membership Fees	111,801	250	250	336,250
3160804 Admission Fees	82,988	25,500	25,500	133,500
3161001 Merchandise Sales	1,050	100	100	2,000
3161002 Concessions	19,782	9,000	9,000	-
3170101 Interest Income	22,236	-	-	-
3180101 Cell Tower Leases	32,182	33,469	33,469	33,270
3190402 Payment Processing Fees	19,029	9,000	9,000	14,500
3190404 Other Revenue	262	300	300	-
3410000 Transfer In - General	99,955	2,000,000	2,000,000	250,000
Total Financing Sources:	\$ 1,683,325	\$ 2,575,871	\$ 2,575,871	\$ 1,418,072
Financing Uses:				
4110101 Regular Pay	\$ 395,388	\$ 406,722	\$ 406,722	\$ 417,125
4110102 Seasonal/PTNB Pay	790,870	424,357	424,357	478,685
4110103 Overtime/Gap Pay	24,286	14,344	14,344	18,496
4110201 Variable Benefits	162,127	131,511	131,511	141,573
4110202 Fixed Benefits	129,439	127,106	127,106	135,536
4110302 Phone Allowance	241	900	900	10,000
4120111 Janitorial Supplies	-	1,000	1,000	20,000
4120114 Meetings	60	-	-	-
4120115 Miscellaneous Supplies	105	-	-	-
4120116 Non-City Network Phone	455	184	184	184
4120117 Office Supplies	3,333	4,244	4,244	6,244
4120119 Postage	210	150	150	-
4120126 Subscriptions & Memberships	10,313	9,830	9,830	20,000
4120127 Training	-	450	450	14,450
4120130 Uniforms	2,202	2,000	2,000	-
4120201 Utility Payments - Power	41,058	25,222	25,222	25,222
4120202 Utility Payments - Gas	19,938	7,936	7,936	18,000
4120203 Utility Payments - Water	8,176	3,300	3,300	5,800
4120204 Utility Payments - Storm Water	4,248	4,242	4,242	5,500
4120205 Utility Payments - Street Lights	358	468	468	468
4120207 Utility Payments - Sewer	7,776	7,800	7,800	7,800
4120301 Building Maintenance	74,155	40,125	40,125	41,000
4120302 Equipment Maintenance	1,995	500	500	9,500
4120501 Grounds Maintenance	281	50	50	2,000
4120504 Pool Maintenance	23,937	9,000	9,000	40,000
4120505 Recreation Supplies	54,821	24,560	24,560	62,560
4130105 Marketing Services	1,210	2,255	2,255	2,255
4130301 Audit Services	789	1,100	1,100	1,300
4130302 Credit Card Processing	20,466	9,000	9,000	14,000
4130602 Property Insurance	-	14,000	14,000	15,000
4131001 Miscellaneous Services	9,504	5,404	5,404	-

Fund 54000 - Sandy Recreation Center

Cost Center 4150	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
4141001 Administrative Charges	459,213	596,936	596,936	712,889
4146101 Fleet O&M Charges	14,453	10,180	10,180	4,235
4146401 IT Charges	80,960	78,084	78,084	49,385
4146402 Telephone Charges	3,833	4,953	4,953	4,118
4146501 Risk Management Charges	8,261	9,110	9,110	6,557
4150101 Costs of Goods Sold	583	-	-	-
4150102 Concessions	8,997	2,500	2,500	-
Total Financing Uses:	\$ 2,364,040	\$ 1,979,523	\$ 1,979,523	\$ 2,289,882
Excess (Deficiency) Sources over Uses	(680,715)	596,348	596,348	(871,810)
Accrual Adjustment	(5,091)	-	-	-
Balance - Beginning	965,234	279,428	279,428	875,776
Balance - Ending	\$ 279,428	\$ 875,776	\$ 875,776	\$ 3,966

Objectives & Initiatives

Maintain and Improve Basic Core Municipal Services

- Enhance the efficiency and effectiveness of the Parks and Recreation Department
- Data based decision making related to operations and efficiencies

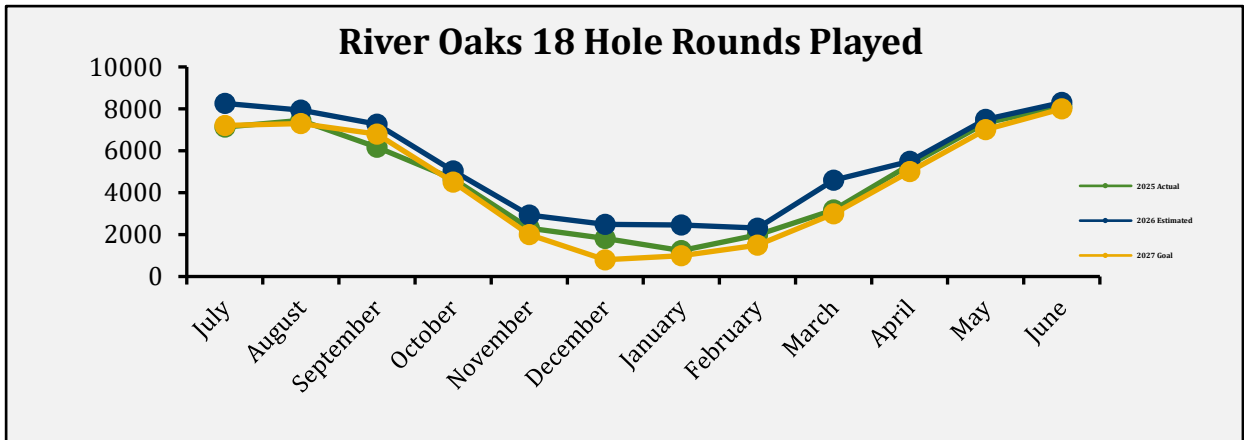
Develop and Improve the City's Recreational Trails and Increase Recreational Opportunities

- Provide open space and green space in the city and encourage environmental stewardship
- Encourage healthy, more active lifestyles for citizens and employees
- Encourage youth, adults, and families to participate in sports, recreation activities, or enrichment programs

Prior-Year Accomplishments

- Concrete pad poured on South range for mats
- New stairs installed on #17 tee
- Bridal room built in banquet room
- A/V installed in banquet room
- New LVP floors installed throughout the clubhouse
- North Range chipping area
- Banquet room painted
- Reverse Osmosis installed in cart barn
- Tuff Shed 10X12 installed at Clubhouse
- 90th South electric sign
- Powdercoat railings on back patio
- Bridge boards replaced on #3
- Renovated bunkers on #2 and #4
- Well pump replaced
- Toro Workman
- 2 Utility 4WD
- Autonomous Range Mower
- 2 Greens mowers
- Triplex fairway mower
- Toro small fairway mower
- Autonomous Range Picker

Performance Measures & Analysis



Performance Measures	2025 Actual	2026 Goal/Forecast	2026 Estimated	2027 Goal/Forecast
18 Hole Rounds Played	48,586	35,750	64,595	46,100

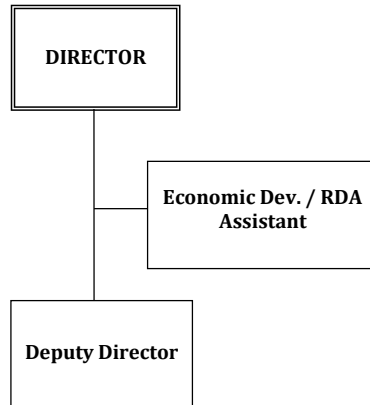
Fund 56000 - River Oaks Golf Course

Cost Center 4160	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Sources:				
3160301 Building Rental	\$ 29,204	\$ 47,800	\$ 47,800	\$ 49,400
3160302 Golf Rental Fees	777,323	584,300	584,300	644,000
3160501 Green Fees	1,677,660	1,210,000	1,210,000	1,331,000
3160504 Range Fees	265,243	192,500	192,500	215,000
3160505 Golf Lessons	26,171	30,000	30,000	30,000
3160506 Miscellaneous Golf Fees	3,384	1,355	1,355	1,355
3161001 Merchandise Sales	444,033	500,000	500,000	500,000
3161002 Concessions	27,600	27,600	27,600	27,600
3170101 Interest Income	75,183	60,000	60,000	60,000
Total Financing Sources:	\$ 3,325,802	\$ 2,653,555	\$ 2,653,555	\$ 2,858,355
Financing Uses:				
4110101 Regular Pay	\$ 455,305	\$ 476,352	\$ 476,352	\$ 499,003
4110102 Seasonal/PTNB Pay	361,080	336,671	336,671	401,198
4110103 Overtime/Gap Pay	15,662	8,100	8,100	11,923
4110104 On Call Pay	6,095	10,790	10,790	10,790
4110201 Variable Benefits	135,912	139,367	139,367	151,582
4110202 Fixed Benefits	110,236	108,153	108,153	115,053
4110203 PTO Disbursement	4,749	8,500	8,500	8,500
4110302 Phone Allowance	964	1,420	1,420	1,420
4110303 Uniform Allowance	1,185	1,605	1,605	1,605
4110305 Mileage Reimbursement	-	150	150	100
4120109 Fuel	16,891	16,000	16,000	16,000
4120114 Meetings	451	400	400	600
4120115 Miscellaneous Supplies	6,225	5,550	5,550	5,550
4120116 Non-City Network Phone	3,216	4,334	4,334	4,334
4120117 Office Supplies	2,244	1,700	1,700	1,700
4120118 Operating Leases	32,931	34,200	34,200	34,200
4120119 Postage	442	100	100	400
4120120 Printing & Copying	-	4,500	4,500	4,500
4120126 Subscriptions & Memberships	2,010	1,900	1,900	1,965
4120127 Training	1,705	2,650	2,650	2,950
4120128 Travel	2,159	1,500	1,500	2,000
4120201 Utility Payments - Power	62,905	57,000	57,000	57,000
4120202 Utility Payments - Gas	8,173	10,000	10,000	10,000
4120203 Utility Payments - Water	9,140	15,137	15,137	15,137
4120204 Utility Payments - Storm Water	4,248	5,735	5,735	5,735
4120205 Utility Payments - Street Lights	393	400	400	400
4120207 Utility Payments - Sewer	2,076	2,005	2,005	2,005
4120301 Building Maintenance	14,983	30,400	30,400	30,400
4120302 Equipment Maintenance	22,132	23,150	23,150	23,150
4120501 Grounds Maintenance	87,679	191,550	191,550	125,050
4120502 Irrigation Maintenance	12,045	52,000	52,000	22,000
4120506 Golf Cart Maintenance	3,247	2,000	2,000	5,000
4120507 Golf Supplies	11,630	18,800	18,800	17,800
4120603 Public Safety Supplies	333	400	400	600
4130105 Marketing Services	46	1,400	1,400	1,400
4130301 Audit Services	12,314	1,800	1,800	2,200
4130302 Credit Card Processing	75,435	60,000	60,000	60,000
4131001 Miscellaneous Services	38,036	44,200	44,200	44,200

Fund 56000 - River Oaks Golf Course

Cost Center 4160	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Uses (continued):				
4141001 Administrative Charges	347,936	441,483	441,483	438,358
4146101 Fleet O&M Charges	7,598	3,223	3,223	3,792
4146401 IT Charges	63,158	61,848	61,848	62,602
4146402 Telephone Charges	1,890	2,622	2,622	2,941
4146501 Risk Management Charges	34,974	36,715	36,715	36,721
4150101 Costs of Goods Sold	335,427	464,000	464,000	464,000
4160101 Equipment	573,518	496,182	496,182	350,500
4160201 Building Improvements	-	117,000	117,000	23,500
4170101 Capital Outlays	27,300	226,700	226,700	239,000
Total Financing Uses:	\$ 2,916,079	\$ 3,529,692	\$ 3,529,692	\$ 3,318,864
Excess (Deficiency) Sources over Uses	409,723	(876,137)	(876,137)	(460,509)
Accrual Adjustment	(25,640)	-	-	-
Balance - Beginning	1,662,251	2,046,334	2,046,334	1,170,197
Balance - Ending	\$ 2,046,334	\$ 1,170,197	\$ 1,170,197	\$ 709,688

Department Organization

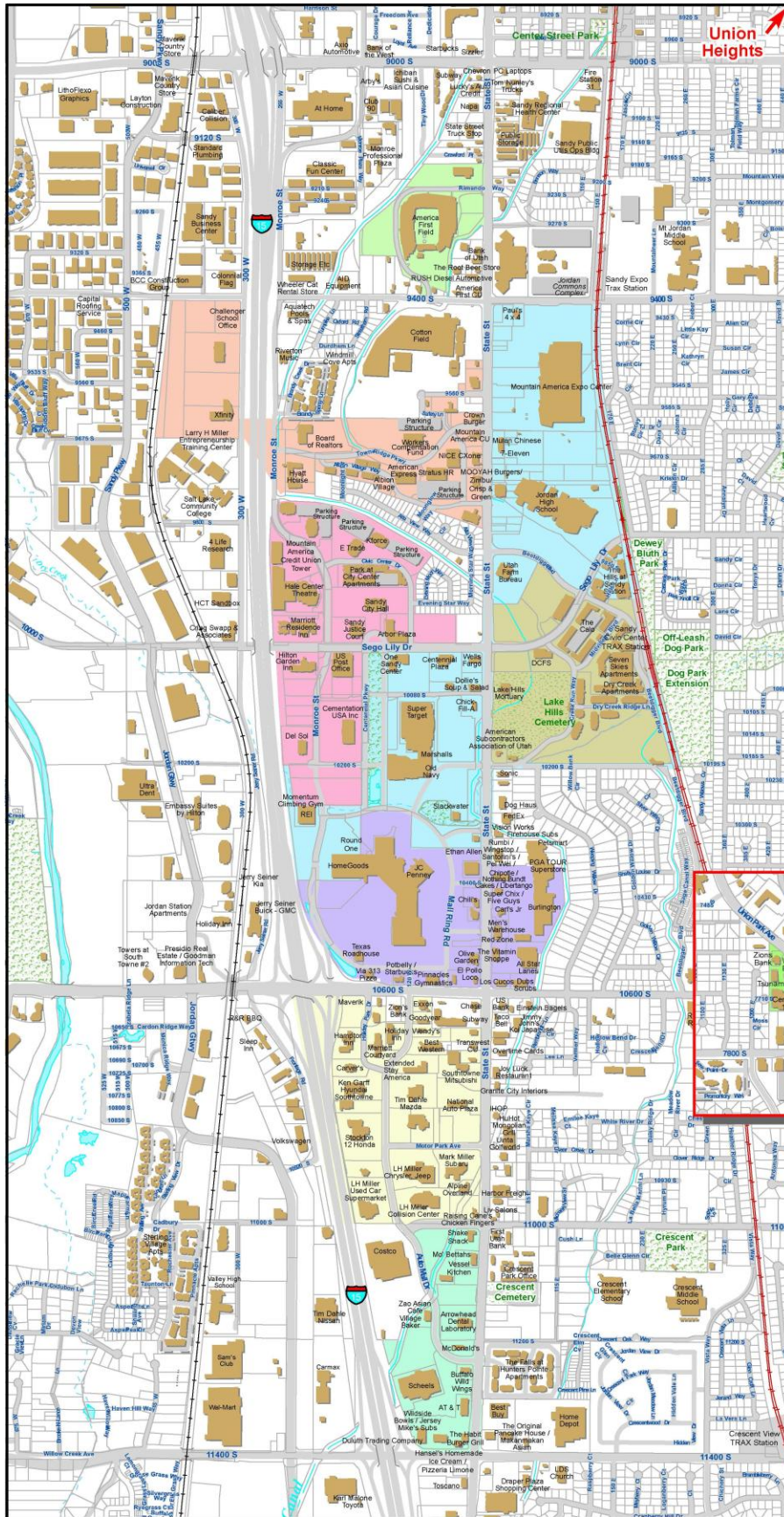


Department Description

The Economic Development/Redevelopment Department works in cooperation with other city departments, businesses, tourism groups, business associations, contractors, real estate professionals, and development groups to promote new capital investment, quality job creation and assist the existing business community. These efforts result in the benefit of high quality jobs and a diversified tax base to help reduce the tax burden on Sandy's residents. These efforts also enable the city to maintain quality services and a high quality of life for the residents.

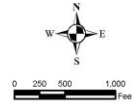
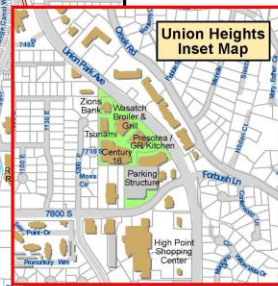
Department Mission

The mission of the Economic Development/Redevelopment Agency of Sandy City is to drive sustainable economic growth and prosperity within our community. We are dedicated to creating new job opportunities, enhancing the quality of life for our residents, fostering a thriving business environment through our Business Connect initiative, and attracting innovative and exceptional developments that contribute to the long-term success of Sandy. Our commitment is to serve as a catalyst for positive change, promoting collaboration and innovation as we work towards a brighter, more prosperous future for all.



Sandy City, Utah
Economic/
Redevelopment
Agency Areas

- Civic Center South RDA (Automall)
- South Towne Ridge EDA
- Civic Center North RDA
- City Center RDA (Project Area)
- City Center RDA (South Towne) (Tax Increment Area)
- 94th South CDA
- 114th South CDA
- TOD CDA
- Union Heights CDA



Sandy
 HEART OF THE WASATCH

Produced by
Sandy City GIS
 Zlatko Grebenar
 GIS Analyst
 April 2, 2025

Objectives & Initiatives

Maintain Integrity of Residential Neighborhoods and Preserve Property Values

- Evaluate and facilitate new construction and preservation of a range of different housing types that address the particular needs of Sandy City residents
- Develop and implement affordable housing strategies and programs for RDA Housing Funds

Preserve and Expand Existing Businesses/Seek New Clean Commercial Businesses

- Implement citywide economic development plan strategies
- Implement The Cairns development plan
- Continue implementation and promotion of the Business Connect Brand
- Pursue and retain businesses that complement and grow Sandy's tax base
- Average 6-8 business visits/spotlights per month
- Facilitate new development and completion of approved developments in existing RDA project areas
- Evaluate and create new Community Reinvestment Project Areas within the City
- Evaluate and create new Housing and Transit Reinvestment Zone within the City

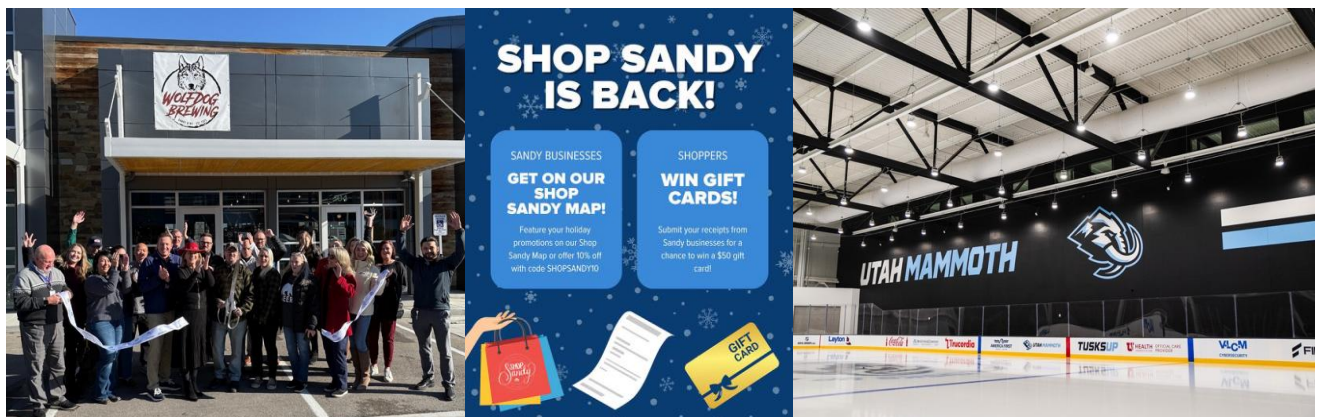
Strengthen Communications with Citizens, Businesses, and Other Institutions

- Develop relationships with business, economic development, and governmental entities

Prior-Year Accomplishments

The Economic Development Office recognizes its role as a facilitator to attract new business, jobs and quality of life opportunities to Sandy City. The projects listed below are the result of a coordinated effort by the staff of various city departments, officials, developers, and real estate professionals.

- Increased affordable housing options in Sandy City through utilization of RDA housing funds, tax increment financing, partnership with Canyons School District, and City/RDA property acquisition for additional affordable housing lots.
- Welcomed new businesses, including Utah Mammoth Ice Center, Shamrock Foodservice Warehouse, Swim Labs, The Quad Studio, Rozay Golf, Wolfdog Brewing, Beehive Homes, Genoa Pharmacy, Tommy Gun's, Ike's Love & Sandwiches, Twisted Sugar, Mo Bettahs, Market Haus, Penny Ann's Cafe, and Jan Pro. These businesses contribute to job creation and enhance the City's retail landscape.
- Visited over 100 Sandy Businesses, including over 40 small business highlights.
- Expanded small business programs, events, and resources to Sandy businesses: Business Appreciation Open House, Shop and Stroll Events, Business Bootcamp Sponsorships, and Shop Sandy Holiday Campaign.
- Purchase, demolition, and cleanup of homes on 90th south for future affordable housing development.
- Created the Sandy Cairns Housing and Transit Reinvestment Zone, securing \$75M of future funding for development within the Cairns District.
- Utilized affordable housing funds to acquire Lot 3, securing a key site intended to expand future affordable housing opportunities within the city.
- Department Staff served as President of the Utah Redevelopment Association, providing statewide leadership on issues affecting redevelopment agencies.



Fund 21001 - RDA City Center Increment

Cost Center 1800	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Sources:				
3170101 Interest Income	\$ 179,548	\$ 135,000	\$ 135,000	\$ 135,000
3170102 Fair Value of Investment	101,989	-	-	-
Total Financing Sources	\$ 281,537	\$ 135,000	\$ 135,000	\$ 135,000
Financing Uses:				
4180101 Grants	-	-	-	\$ 700,000
4180201 Development Agreements				
210001 Project Area Infrastructure	-	996,851	-	-
212501 Red Sky Parking Structure	-	3,000,000	-	3,000,000
Total Financing Uses	\$ -	\$ 3,996,851	\$ -	\$ 3,700,000
Excess (Deficiency) Sources over Uses	281,537	(3,861,851)	135,000	(3,565,000)

RDA City Center Summary

	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Total Financing Sources	\$ 281,537	\$ 135,000	\$ 135,000	\$ 135,000
Total Financing Uses	-	3,996,851	-	3,700,000
Excess (Deficiency) Sources over Uses	281,537	(3,861,851)	135,000	(3,565,000)
Balance - Beginning	3,682,278	3,963,815	3,963,815	4,098,816
Balance - Ending	\$ 3,963,815	\$ 101,964	\$ 4,098,816	\$ 533,816

Fund 21003 - RDA Civic Center South Increment

Cost Center 1800	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Sources:				
3170101 Interest Income	\$ 81,302	\$ 35,000	\$ 35,000	\$ 35,000
Total Financing Sources	\$ 81,302	\$ 35,000	\$ 35,000	\$ 35,000
Financing Uses:				
4100000 Administration	\$ 624,988	\$ 727,043	\$ 725,871	\$ 667,349
Total Financing Uses	\$ 624,988	\$ 727,043	\$ 725,871	\$ 667,349
Excess (Deficiency) Sources over Uses	(543,686)	(692,043)	(690,871)	(632,349)

Fund 21004 - RDA Civic Center South Haircut

Cost Center 1800	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Sources:				
3110102 Property Taxes - Haircut	\$ 976,054	\$ 975,000	\$ 554,131	\$ -
Total Financing Sources	\$ 976,054	\$ 975,000	\$ 554,131	\$ -
Financing Uses:				
None	\$ -	\$ -	\$ -	\$ -
Total Financing Uses	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) Sources over Uses	976,054	975,000	554,131	-

RDA Civic Center South Summary

	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Total Financing Sources	\$ 1,057,356	\$ 1,010,000	\$ 589,131	\$ 35,000
Total Financing Uses	624,988	727,043	725,871	667,349
Excess (Deficiency) Sources over Uses	432,368	282,957	(136,740)	(632,349)
Balance - Beginning	1,622,848	2,055,216	2,055,216	1,918,476
Balance - Ending	\$ 2,055,216	\$ 2,338,173	\$ 1,918,476	\$ 1,286,127

Fund 21005 - RDA Civic Center North Increment

Cost Center 1800	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Sources:				
3110102 Property Taxes - Increment	\$ 2,824,895	\$ 2,750,000	\$ 2,722,525	\$ 2,725,000
Canyons School District Payment	(846,964)	(825,000)	(834,642)	(835,000)
Sandy City Payment	(167,000)	(163,000)	(160,330)	(155,000)
3170101 Interest Income	1,141,150	925,000	925,000	925,000
3320101 Loan Payments from Developers	452,029	452,030	452,030	452,030
3423000 Transfer In - Arbor Building	-	-	-	50,000
Total Financing Sources	\$ 3,404,110	\$ 3,139,030	\$ 3,104,583	\$ 3,162,030
Financing Uses:				
4100000 Administration	\$ 670,557	\$ 821,731	\$ 820,559	\$ 702,349
4170101 Capital Outlays				
122501 Arbor Building	\$ -	\$ -	\$ 4,547,936	\$ -
4180201 Development Agreements				
210001 Project Area Infrastructure	-	5,000,000	30,000	-
211601 MACU Parking Structure	113,923	113,923	113,923	113,923
212201 The Summit	-	13,859,519	-	15,000,000
212202 Gardner Project	283,287	2,916,587	2,916,587	2,000,000
4423000 Transfer Out - Arbor Building	-	-	477,064	-
44310 Transfer to Debt Service				
2022 State Infrastructure Bank Loan	1,140,481	1,140,481	1,140,481	1,140,481
2023 State Infrastructure Bank Loan	452,029	452,030	452,030	452,031
4441000 Transfer Out - General Capital	-	-	100,000	-
Total Financing Uses	\$ 2,660,278	\$ 24,304,271	\$ 10,598,580	\$ 19,408,784
Excess (Deficiency) Sources over Uses	743,832	(21,165,241)	(7,493,997)	(16,246,754)

Fund 21006 - RDA Civic Center North Haircut

Cost Center 1800	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Sources:				
3110102 Property Taxes - Haircut	\$ 687,374	\$ 690,000	\$ 721,117	\$ 722,000
Total Financing Sources	\$ 687,374	\$ 690,000	\$ 721,117	\$ 722,000
Financing Uses:				
None	\$ -	\$ -	\$ -	\$ -
Total Financing Uses	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) Sources over Uses	687,374	690,000	721,117	722,000

RDA Civic Center North Summary

Cost Center 1800	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Total Financing Sources	\$ 4,091,484	\$ 3,829,030	\$ 3,825,700	\$ 3,884,030
Total Financing Uses	2,660,278	24,304,271	10,598,580	19,408,784
Excess (Deficiency) Sources over Uses	1,431,206	(20,475,241)	(6,772,880)	(15,524,754)
Balance - Beginning	23,095,227	24,526,433	24,526,433	17,753,553
Balance - Ending	\$ 24,526,433	\$ 4,051,192	\$ 17,753,553	\$ 2,228,799

Fund 21007 - EDA South Towne Ridge Increment

Cost Center 1800	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Sources:				
3170101 Interest Income	\$ 378,658	\$ 300,000	\$ 300,000	\$ 300,000
Total Financing Sources	\$ 378,658	\$ 300,000	\$ 300,000	\$ 300,000
Financing Uses:				
4180201 Development Agreements	\$ 75,706	\$ -	\$ 978,432	\$ -
Total Financing Uses	\$ 75,706	\$ -	\$ 978,432	\$ -
Excess (Deficiency) Sources over Uses	302,952	300,000	(678,432)	300,000
Balance - Beginning	7,349,151	7,652,103	7,652,103	6,973,671
Balance - Ending	\$ 7,652,103	\$ 7,952,103	\$ 6,973,671	\$ 7,273,671

Fund 21008 - EDA South Towne Ridge Housing

Cost Center 1800	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Sources:				
3160301 Building Rental	\$ 14,563	\$ -	\$ 10,000	\$ -
Total Financing Sources	\$ 14,563	\$ -	\$ 10,000	\$ -
Financing Uses:				
4180201 Development Agreements	\$ 635,654	\$ -	\$ -	\$ -
210501 EDA Housing	-	-	1,000	2,000
4410000 Transfer Out to Gen. Fund (SB 235)	91,667	-	-	-
Total Financing Uses	\$ 727,321	\$ -	\$ 1,000	\$ 2,000
Excess (Deficiency) Sources over Uses	(712,759)	-	9,000	(2,000)
Balance - Beginning	725,900	13,141	13,141	22,141
Balance - Ending	\$ 13,141	\$ 13,141	\$ 22,141	\$ 20,141

Fund 21009 - CDA 9400 South

Cost Center 1800	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Sources:				
3110102 Property Taxes - Increment	\$ 101,335	\$ 100,000	\$ 115,911	\$ 116,000
3110402 Transient Room Tax - County	5,164,101	4,900,000	5,583,603	6,000,000
3170101 Interest Income	162,760	10,000	10,000	10,000
Total Financing Sources	\$ 5,428,196	\$ 5,010,000	\$ 5,709,514	\$ 6,126,000
Financing Uses:				
4410000 Transfer Out to General Fund	\$ -	\$ 4,666,438	\$ 4,666,438	\$ 1,391,556
44310 Transfer to Debt Service				
2007 Soccer Stadium Bonds	2,835,962	3,297,100	3,297,100	3,405,800
2008 Soccer Stadium Bonds	800,370	807,397	807,397	802,880
Total Financing Uses	\$ 3,636,332	\$ 8,770,935	\$ 8,770,935	\$ 5,600,236
Excess (Deficiency) Sources over Uses	1,791,863	(3,760,935)	(3,061,421)	525,764
Balance - Beginning	5,048,721	6,840,584	6,840,584	3,779,163
Balance - Ending	\$ 6,840,584	\$ 3,079,649	\$ 3,779,163	\$ 4,304,927

Fund 21010 - CDA Union Heights

Cost Center 1800	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Sources:				
3110102 Property Taxes - Increment	\$ 46,784	\$ 47,000	\$ 46,437	\$ 47,000
Total Financing Sources	\$ 46,784	\$ 47,000	\$ 46,437	\$ 47,000
Financing Uses:				
4180201 Development Agreements				
211201 Union Heights	\$ 46,784	\$ 47,000	\$ 46,437	\$ 47,000
Total Financing Uses	\$ 46,784	\$ 47,000	\$ 46,437	\$ 47,000
Excess (Deficiency) Sources over Uses	-	-	-	-
Balance - Beginning	-	-	-	-
Balance - Ending	\$ -	\$ -	\$ -	\$ -

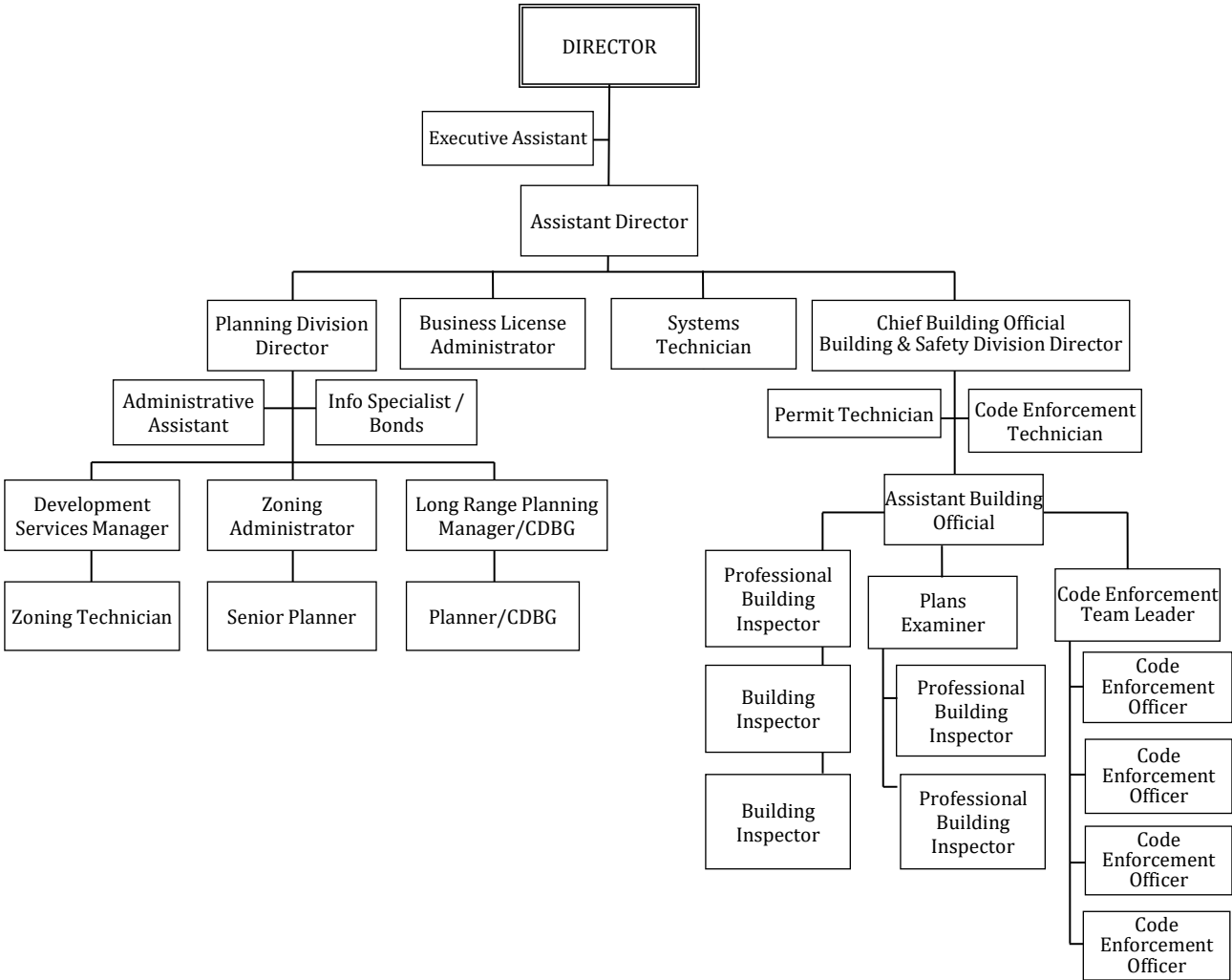
Fund 21011 - CDA 11400 South

Cost Center 1800	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Sources:				
3110102 Property Taxes - Increment	\$ 569,600	\$ 570,000	\$ 606,758	\$ 607,000
3170101 Interest Income	121,518	90,000	90,000	90,000
Total Financing Sources	\$ 691,118	\$ 660,000	\$ 696,758	\$ 697,000
Financing Uses:				
4180201 Development Agreements				
211301 Scheels	\$ 350,510	\$ 360,000	\$ 360,395	\$ 360,000
Total Financing Uses	\$ 350,510	\$ 360,000	\$ 360,395	\$ 360,000
Excess (Deficiency) Sources over Uses	340,608	300,000	336,363	337,000
Balance - Beginning	2,367,697	2,708,305	2,708,305	3,044,668
Balance - Ending	\$ 2,708,305	\$ 3,008,305	\$ 3,044,668	\$ 3,381,668

Fund 21012 - CDA Transit-Oriented

Cost Center 1800	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Sources:				
3110102 Property Taxes - Increment	\$ 1,685,994	\$ 1,685,000	\$ 1,807,621	\$ 1,808,000
Canyons School District Payment	(323,095)	(325,000)	(353,377)	(354,000)
Salt Lake County Payment	(110,361)	(110,000)	(115,518)	(116,000)
Sandy City Payment	(32,325)	(32,000)	(32,325)	(30,000)
3170101 Interest Income	108,495	90,000	90,000	90,000
Total Financing Sources	\$ 1,328,708	\$ 1,308,000	\$ 1,396,401	\$ 1,398,000
Financing Uses:				
4100000 Administration	\$ 79,852	\$ 111,788	\$ 111,638	\$ 105,193
4180201 Development Agreements				
210001 Project Area Infrastructure	-	210,000	-	-
211801 East Village	1,034,150	1,050,000	1,067,627	1,075,000
Total Financing Uses	\$ 1,114,002	\$ 1,371,788	\$ 1,179,265	\$ 1,180,193
Excess (Deficiency) Sources over Uses	214,706	(63,788)	217,136	217,807
Balance - Beginning	1,906,377	2,121,083	2,121,083	2,338,219
Balance - Ending	\$ 2,121,083	\$ 2,057,295	\$ 2,338,219	\$ 2,556,026

Department Organization



Department Description

The Community Development Department is charged with planning, reviewing, regulating, and approving all facets of land use within Sandy City. Specifically, these functions include planning, building inspections, zoning enforcement, business licensing, Community Development Block Grant (CDBG) administration, and community relations.

Department Mission

The Community Development department is committed to maintaining an approachable staff that provides professional services necessary for the development of a vibrant community that advances the foundational values of the city.

Community Development Administration

Objectives & Initiatives

Maintain and Improve Basic Core Municipal Services

- Manage a comprehensive Land Development Code re-write
- Continue to manage and improve our administrative hearing process for Code Enforcement
- Amend city codes to provide better standards for development and to be up to date with legislative changes
- Implement affordable housing measures identified by the City Council
- Provide efficient services through online application and electronic plan review process
- Work towards online business license applications
- Coordinate with departments on strategic development of the city through the Development Review Team

Maintain Integrity of Residential Neighborhoods and Preserve Property Values

- Develop neighborhood preservation organizational strategies
- Provide public education about code requirements and making home improvements
- Continue to engage affected residents through neighborhood meetings, social media, and other outreach efforts
- Work with regional partners to certify our five station area plans
- Ongoing zoning administration - effectively use our codes to preserve our neighborhoods

Preserve and Expand Existing Businesses/Seek New Clean Commercial Businesses

- Maintain an efficient business licensing process

Prior-Year Accomplishments

- Started the process to update the Land Development Code which will implement the General Plan
- Processed 21 administrative citations through the Administrative Code Enforcement process
- Processed four annexations which resulted in 38 new lots/parcels and 16 acres
- Made updates to improve efficiency on site plan review process
- Managed the planning process for the SEG (Utah Hockey Practice Facility)
- Updated application help guides and details for Building and Safety submittals
- Managed the approval process for the Beehive Theater addition at HCT, Fire Station 31 and a new MedVet.
- Implemented changes from legislative actions related to building, land use, and licensing
- Completed specific technical/professional certification of staff

Performance Measures & Analysis

Performance Measures	2025 Actual	2026 Goal/Forecast	2026 Estimated	2027 Goal/Forecast
Business Licenses				
New Licenses Processed	553	800	800	800
Home Occupation	145	350	350	350
Commercial Location	326	380	385	380
Temporary	49	30	30	30
Short Term Rental	33	40	35	40
Licenses Closed	88	500	100	100
Home Occupation	14	250	25	25
Commercial Location	46	250	50	50

Community Development Administration

Cost Center 5110	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Sources:				
3120101 Business Licenses	\$ 1,554,537	\$ 1,540,000	\$ 1,568,882	\$ 1,570,000
3190402 Payment Processing Fees	4,624	-	5,749	6,000
Total Financing Sources	\$ 1,559,161	\$ 1,540,000	\$ 1,574,631	\$ 1,576,000
Financing Uses:				
4110101 Regular Pay	\$ 580,707	\$ 611,519	\$ 611,519	\$ 627,250
4110201 Variable Benefits	121,486	128,427	128,427	132,589
4110202 Fixed Benefits	109,746	109,405	109,405	88,054
4110203 PTO Disbursement	6,633	8,500	8,500	6,900
4110301 Vehicle Allowance	11,191	11,169	11,169	11,169
4110302 Phone Allowance	1,205	1,200	1,200	1,200
4110305 Mileage Reimbursement	28	-	-	-
4120114 Meetings	4,813	5,500	5,500	6,500
4120115 Miscellaneous Supplies	-	200	200	200
4120116 Non-City Network Phone	513	700	700	700
4120117 Office Supplies	19,319	17,900	17,900	17,900
4120124 Special Programs	4,655	626	626	626
4120126 Subscriptions & Memberships	879	1,100	1,100	1,100
4120127 Training	195	610	610	610
4120128 Travel	3,936	4,000	4,000	4,000
4120302 Equipment Maintenance	8,249	5,500	5,500	7,500
4130302 Credit Card Processing	61,582	30,000	30,000	12,000
4131001 Miscellaneous Services	13,076	20,500	20,500	20,500
4146101 Fleet O&M Charges	1,661	1,755	1,755	2,088
4146102 Fleet Purchase Charges	-	-	-	75,000
4146401 IT Charges	60,651	77,884	77,884	60,367
4146402 Telephone Charges	958	1,457	1,457	1,765
4160101 Equipment	3,176	500	500	1,000
Total Financing Uses	\$ 1,014,659	\$ 1,038,452	\$ 1,038,452	\$ 1,079,018



Various types of missing middle homes recently developed in Sandy City

Objectives & Initiatives

Maintain and Improve Basic Core Municipal Services

- Begin the process of a comprehensive Land Development Code update to implement the Pace of Progress General Plan
- Prepare for a comprehensive update to the Land Development Code to implement the General Plan
- Continue to refine and improve our process with Cityworks and DigEplan software
- Update the Land Development Code to be in compliance with LUDMA amendments

Maintain Integrity of Residential Neighborhoods and Preserve Property Values

- Implement affordable housing measures identified in the City's Housing Element and Moderate Income Housing Plan
- Improve Short Term Rental Enforcement through new software tools and utilization of the Administrative Law Judge.

Prior-Year Accomplishments

- **Receipt of TLC Grant (\$250K) for Development Code Update**
- Updated the annual State Housing Report
- Received certification of our five transit station area plans
- Made significant updates to our Short Term Rental (STR) codes and requirements
- Refined the STR application process, produced an educational video, and certification test
- Implemented software tool (Rentalscape) for improved STR compliance and enforcement
- Received an Outstanding Plan award from the Utah Planning Association for the Sandy Pace of Progress 2050 General Plan
- Completed reviews of significant development projects such as the new Sandy Community and Recreation Facility (Alta Canyon), Beehive Theatre (addition to Hale Center Theatre), Meadows at Cy's Road Townhomes and the OneTen Apartments

Performance Measures & Analysis

Performance Measures	2025	2026	2026	2027
	Actual	Goal/Forecast	Estimated	Goal/Forecast
Projects Processed				
Annexations	5	10	5	2
Rezoning	4	6	5	6
Code Amendments	7	7	10	7
Site Plan Review	34	35	35	35
Subdivisions	28	25	25	25
Residential Building Permits (all types)	2,115	2,500	2,000	2,200
Solar Permits	256	250	200	250
Commercial Building Permits (all types)	249	225	225	225
Conditional Use Permits	16	30	20	20
General Plan Projects	2	2	2	2
General Planning Reviews	1,537	1,500	1,500	1,500
Planning Inspections	154	200	180	200
Telecom (permits)	13	5	5	5
Sign Permits	92	130	125	130
Board of Adjustment Cases	1	2	2	2
GIS Projects	208	250	250	250
Bond Administration				
Total Processed*	74	70	65	70
Total Value	\$9,551,709.31	10,000,000	10,000,000	10,000,000
Amount Released	\$2,770,075.78	3,000,000	3,000,000	3,000,000
Amount Remaining	\$6,781,753.63	7,000,000	7,000,000	7,000,000

* Number is now based on active bonds

Planning

Cost Center 5120	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Sources:				
General Taxes & Revenue	\$ 813,459	\$ 931,230	\$ 919,327	\$ 944,968
3120208 Sign Permits	32,821	25,000	23,377	25,000
3160901 Planning Development Fees	240,164	215,000	214,205	215,000
3160902 Building Inspection Fees	15,682	10,000	7,613	5,000
3160903 Rezoning Fees	7,907	5,000	6,327	5,000
3160904 Other Development Fees	35,441	25,000	40,381	35,000
Total Financing Sources	\$ 1,145,473	\$ 1,211,230	\$ 1,211,230	\$ 1,229,968
Financing Uses:				
4110101 Regular Pay	\$ 755,793	\$ 801,936	\$ 801,936	\$ 768,171
4110102 Seasonal/PTNB Pay	49	-	-	-
4110201 Variable Benefits	143,947	153,258	153,258	162,713
4110202 Fixed Benefits	112,903	109,770	109,770	164,528
4110203 PTO Disbursement	856	1,200	1,200	1,500
4110301 Vehicle Allowance	3,819	3,804	3,804	3,804
4110305 Mileage Reimbursement	-	465	465	465
4120114 Meetings	200	500	500	500
4120116 Non-City Network Phone	-	250	250	250
4120121 Public Notices	683	2,500	2,500	2,500
4120126 Subscriptions & Memberships	2,274	1,100	1,100	1,100
4120127 Training	1,505	2,500	2,500	3,000
4120128 Travel	5,754	2,843	2,843	3,343
4120701 Software Licenses & Maintenance	-	15,000	15,000	15,750
4146101 Fleet O&M Charges	1,773	1,873	1,873	2,228
4146401 IT Charges	113,433	111,501	111,501	97,660
4146402 Telephone Charges	2,484	2,730	2,730	2,456
Total Financing Uses	\$ 1,145,473	\$ 1,211,230	\$ 1,211,230	\$ 1,229,968



Commercial Projects: NHL Hockey Facility and MEDVET

Objectives & Initiatives

Maintain and Improve Basic Core Municipal Services

- Provide complete, professional, trained staff and Inspectors to meet the building/development needs of the city.
- Continue to develop a user friendly and efficient permitting process with Cityworks.
- Continue to exercise peer reviews for complex projects and building assessment as needed.
- Complete the scanning of all building permit documents, allowing for easy access to information.
- Provide access on the website for citizens and contractors to schedule consultations for residential projects.
- Organize staff with technology, creating a more efficient system and greater oversight.
- Start an enhanced video library accessed through the website, for common building questions and common building concerns.

Maintain Integrity of Residential Neighborhoods and Preserve Property Values

- Work with the Administrative Law Judge to assist in code compliance.
- Continue to educate and assist in bulk waste collection compliance.
- Work with building when issuing stop work notices for tracking and compliance.

Prior-Year Accomplishments

- Completed scanning 50% of the commercial files.
- Initiated a vigorous staff training program.
- Completed Phase 2 of the Hockey facility.
- Completed Hale Theater Beehive Academy addition.
- Completed the Trans Jordan Transfer Station.
- Completed Sandy Fire Station 31.
- Completed the MedVet facility.
- Stating Phase 3 and 4 of the SEG practice facility and offices.
- Started the Alta Recreation facility.
- Beginning the construction of 110 Apartments

Performance Measures & Analysis

Performance Measures	2025 Actual	2026 Goal/Forecast	2026 Estimated	2027 Goal/Forecast
Building Inspection				
Permits Issued	2,364	2,250	2,000	2,250
Inspections Completed	5,441	7,500	6,000	6,000
Code Compliance				
Code Compliance Cases	1,865	2,000	1,800	2,000
Property Liens	23	5	5	5
Special Event Permits	99	100	100	100

Cost Center 5130	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Sources:				
General Taxes & Revenue	\$ 491,985	\$ 651,285	\$ 108,457	\$ 304,094
31202 Building Permit Fees	1,262,512	1,156,000	1,698,828	1,641,000
Total Financing Sources	\$ 1,754,498	\$ 1,807,285	\$ 1,807,285	\$ 1,945,094

Building & Safety

Cost Center 5130	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Uses:				
4110101 Regular Pay	1,109,299	1,153,071	1,153,071	1,195,405
4110103 Overtime/Gap Pay	-	-	-	-
4110201 Variable Benefits	215,474	224,782	224,782	229,779
4110202 Fixed Benefits	245,866	248,752	248,752	257,921
4110203 PTO Disbursement	6,965	8,000	8,000	2,800
4110301 Vehicle Allowance	7,758	7,848	7,848	7,848
4110303 Uniform Allowance	2,300	3,500	3,500	3,500
4110305 Mileage Reimbursement	1,479	-	-	-
4120114 Meetings	-	300	300	300
4120116 Non-City Network Phone	12,196	9,200	9,200	9,200
4120126 Subscriptions & Memberships	3,448	2,600	2,600	2,600
4120127 Training	599	1,974	1,974	4,974
4120128 Travel	5,457	5,000	5,000	8,000
4130107 Professional Services	-	-	-	20,000
4146101 Fleet O&M Charges	51,909	54,839	54,839	65,231
4146102 Fleet Purchase Charges	-	-	-	55,000
4146401 IT Charges	88,896	84,535	84,535	79,889
4146402 Telephone Charges	2,851	2,884	2,884	2,647
Total Financing Uses	\$ 1,754,498	\$ 1,807,285	\$ 1,807,285	\$ 1,945,094

Fund 22000 - Operating Grants (CDBG)

Objectives & Initiatives

Each year Sandy City receives Community Development Block Grant or CDBG funds from the U.S. Department of Housing and Urban Development. The purpose of the CDBG program is to help in developing viable urban communities by providing decent housing, a suitable living environment, and expanding economic opportunities, principally for persons of low and moderate income.

To be eligible to receive CDBG funds, the project must meet one of three national objectives:

1. Low and Moderate Income Benefit
2. Aid in the Prevention or Elimination of Slums or Blight
3. Urgent Health and Welfare Need

There is a broad range of activities or projects eligible for funding under the CDBG program to meet any one of the national objectives. Eligible projects include public improvements, public services, and housing-related projects for low/moderate income persons.

Fund 22000 - Operating Grants (CDBG)

Prior-Year Accomplishments

- Reprogrammed \$27,069 in unused prior year funds
- Funded five organizations providing public services (Legal Aid Society, The Road Home (MVP), Sandy Club, South Valley Sanctuary and the Inn Between).
- Increased funding for low-income housing by 32% (Assist Inc. & Habitat for Humanity)

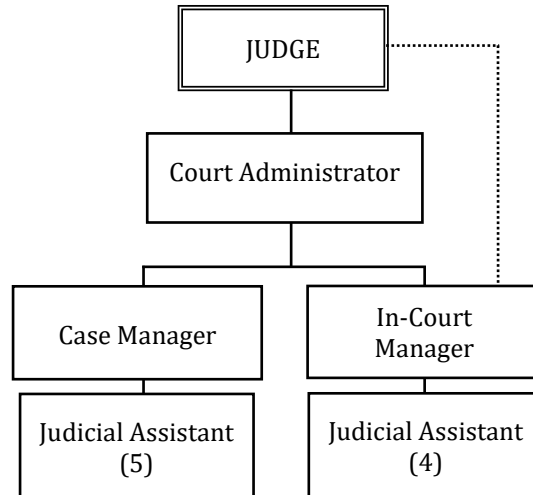
Performance Measures & Analysis

Performance Measures	2025	2026	2026	2027
	Actual	Goal/Forecast	Estimated	Goal/Forecast
Expenditures vs. FY Grant	150%	100%	140%	100%
FY Grant Expended on Administration	19%	20%	18%	20%
FY Grant Expended on Public Services	145%	15%	15%	15%
FY Grant Expended on Low/Moderate Income*	100%	100%	100%	100%

*Excludes administration

Department 5400	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Sources:				
3130101 Federal CD Block Grant	\$ 379,940	\$ 476,443	\$ 421,775	\$ 429,396
Total Financing Sources	\$ 379,940	\$ 476,443	\$ 421,775	\$ 429,396
Financing Uses:				
Administration	\$ 56,269	\$ 66,896	\$ 64,395	\$ 67,383
Public Services				
Sandy Club	9,983	8,885	8,885	10,539
The Road Home	9,782	14,809	14,809	17,566
Legal Aid Society of Salt Lake	6,143	5,923	8,885	7,026
South Valley Sanctuary	10,239	8,885	8,885	10,539
The Inn Between	6,143	8,885	8,885	-
Senior Charity Care	6,143	5,923	-	-
Community Health Centers	-	-	-	10,539
Housing				
Emergency Home Repair - Assist	115,000	100,000	100,000	100,000
The Road Home	-	20,000	-	-
Habitat For Humanity	22,945	207,031	207,031	130,804
Neighborworks	15,179	13,824	-	-
Community Development Corporation	-	-	-	75,000
Public Facilities				
Park Improvements	122,115	-	-	-
Unprogrammed Funds	-	15,382	-	-
Total Financing Uses	\$ 379,940	\$ 476,443	\$ 421,775	\$ 429,396
Excess (Deficiency) Sources over Uses	-	-	-	-

Department Organization



Department Description

The Justice Court is a limited jurisdiction court responsible within Sandy City for the adjudication of criminal matters classified as Class B and C misdemeanors, violations of city ordinances, infractions, and small claims actions not to exceed \$20,000 in value.

Department Mission

The mission of the Justice Court is to provide the Sandy City community with an open, impartial, efficient, and independent system for the advancement of justice under the law.

Objectives & Initiatives

Maintain and Improve Basic Core Municipal Services

- Maintain open, impartial, and timely proceedings.
- Ensure compliance with judicial orders through appropriate case follow-up.
- Court Services is funded by the city's general fund without regard to the revenue generated by court fines.
- Intent of decisions, fines, and enforcement activities is to change behavior and not to generate revenue.
- Those who violate criminal, traffic, zoning, and animal-related laws bear the primary costs of enforcement, not the general public.
- The court will make every effort to collect all revenue due and handle cash in compliance with city policy and the state money management act.

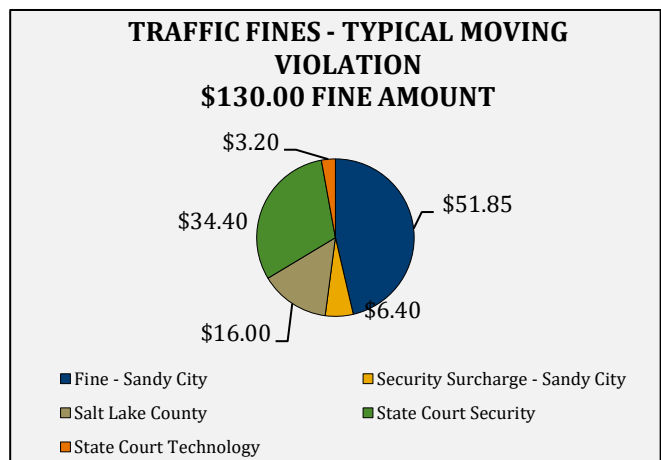
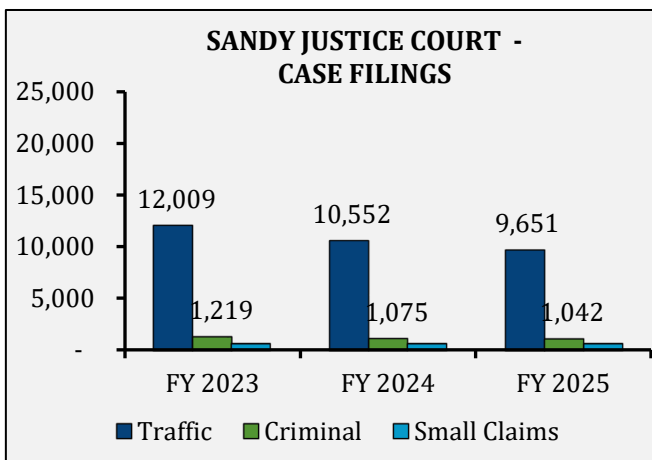
Prior-Year Accomplishments

- In FY 25, the Office of State Debt Collection has assisted the Sandy Justice Court in collecting \$104,329.28 in unpaid fines and fees at no cost to the city.
- In FY 25, the Sandy Justice Court handled 16,244 incoming calls with a 96% in-service level. Staff continues to provide excellent customer service through courteous and professional services.
- In FY 25, the Justice Court conducted 7,196 Hearings and Trials, including 502 Bench Trials and 4 Jury Trials, reflecting continued judicial activity and timely case progression.
- Reduced the volume of older pending cases on traffic and criminal case types, contributing to clearance rates that exceeded 100% in traffic and criminal cases.
- Updated the Justice Court's webpage to improve public access to court information, services, and digital forms.

Performance Measures & Analysis

- The court's core performance indicators - case filings, case dispositions and clearance rates show a stable and efficient operation in FY 25.
- Case dispositions exceeded case filings due to the intentional resolution of older pending cases. The backlog reduction work is the reason several clearance rates exceed 100%.
- Maintaining a clearance rate at or above 100% ensures the court keeps pace with incoming filings while improving overall timeliness and reducing pending caseloads.

Performance Measures	2025 Actual	2026 Goal/Forecast	2026 Estimated	2027 Goal/Forecast
Traffic Case Filings	9,651	10,500	10,500	10,500
Traffic Case Disposed	10,173	11,000	11,000	11,000
Traffic Clearance Rate	105%	105%	105%	105%
Criminal Case Filings	1,042	1,150	1,150	1,150
Criminal Case Disposed	1,235	1,200	1,200	1,200
Criminal Clearance Rate	119%	105%	105%	105%
Small Claims Case Filings	522	525	525	525
Small Claims Case Disposed	505	525	525	525
Small Claims Clearance Rate	97%	100%	100%	100%



Court Services

Cost Center 1500	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Sources:				
General Taxes & Revenue	\$ 615,790	\$ 492,994	\$ 607,938	\$ 554,536
3150101 Court Fines	1,071,225	1,101,000	911,558	900,000
3150102 Court Surcharge	48,308	50,000	45,082	50,000
3150103 Court Collections	-	-	60,800	60,000
3190402 Payment Processing Fees	-	-	18,366	18,000
3190403 Attorney Reimbursement	433	500	740	500
3190404 Other Revenue	-	-	11	-
Total Financing Sources	\$ 1,735,756	\$ 1,644,494	\$ 1,644,494	\$ 1,583,036
Financing Uses:				
4110101 Regular Pay	\$ 1,082,317	\$ 978,215	\$ 978,215	\$ 950,994
4110103 Overtime/Gap Pay	162	2,300	2,300	2,300
4110201 Variable Benefits	212,596	208,609	208,609	199,709
4110202 Fixed Benefits	251,092	223,796	223,796	217,910
4110203 PTO Disbursement	4,791	6,100	6,100	6,500
4110302 Phone Allowance	432	840	840	840
4110305 Mileage Reimbursement	436	200	200	200
4120112 Jury & Witness Fees	1,092	5,200	5,200	5,200
4120114 Meetings	342	750	750	750
4120117 Office Supplies	5,279	9,000	9,000	7,000
4120119 Postage	11,686	14,000	14,000	12,000
4120120 Printing & Copying	2,612	2,000	2,000	2,000
4120126 Subscriptions & Memberships	2,268	2,800	2,800	2,800
4120127 Training	500	500	500	2,500
4120128 Travel	4,334	5,500	5,500	5,500
4120302 Equipment Maintenance	3,023	5,000	5,000	5,000
4130107 Professional Services	20,750	29,086	29,086	29,086
4130302 Credit Card Processing	18,291	25,000	25,000	21,000
4131001 Miscellaneous Services	2,161	5,000	5,000	5,000
4146401 IT Charges	105,073	112,440	112,440	99,099
4146402 Telephone Charges	3,833	8,158	8,158	7,648
4160101 Equipment	2,687	-	-	-
Total Financing Uses	\$ 1,735,756	\$ 1,644,494	\$ 1,644,494	\$ 1,583,036

Department Description

Sandy City's optional council-mayor form of government vests the government of the municipality in two separate, independent, and equal branches. The executive branch consists of a mayor and administrative departments and officers; and the legislative branch consists of a municipal council. In Sandy, there are seven (7) council members, four elected from separate geographical council districts, and three elected at-large by the entire city electorate. All are elected for four (4) year terms.

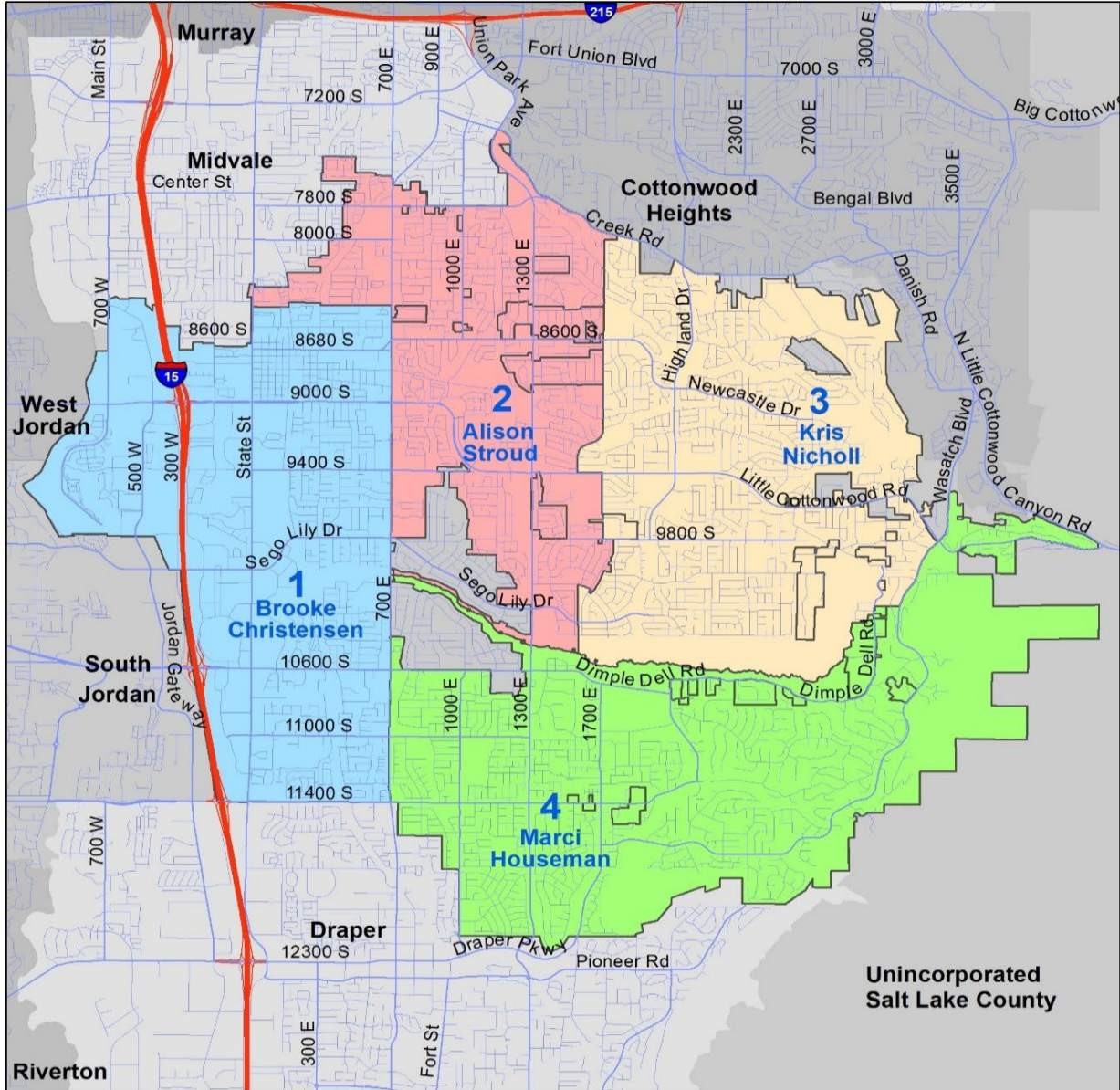
The City Council staffing function is performed by it's council office, which consists of an Executive Director, an Assistant Director, Office Manager/Outreach Coordinator, and a Senior Communications and Policy Analyst.

Department Mission

The mission of the City Council is to set general and specific municipal policy, pass ordinances and resolutions, appropriate funds, review and monitor municipal administration, prescribe, and adopt the city's budgets, set appropriate tax levies, establish water and refuse collection rates and other general tax and service rates, establish a zoning plan for the city, appoint special citizen advisory committees, and fulfill a variety of other duties prescribed by State statute.

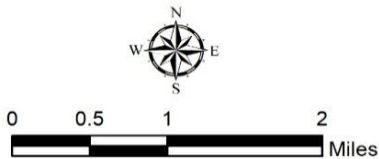
The principal council office functions are:

- Liaison for Council with Mayor, CAO, department heads, city patrons/constituents, businesses, developers, citizen committees, and other cities' officials and staff
- Respond to and research patron/constituent requests, concerns, and/or problems
- Receive, review, and recommend items for Council study and agenda action
- Review ordinances/resolutions to determine compliance with Council policies and directives
- Research land use, zoning, planning, and development
- Respond to Council directives and research requests
- Review and analyze activities and expenditures of departments for adherence to Council approved policy or for formulation of new/revised policy
- Manage all meetings of the city council, including review and publication of meeting agendas



Fiscal Year 2026-27 City Council Members

- Brooke Christensen - District 1**
- Alison Stroud - District 2**
- Kris Nicholl - District 3**
- Marci Houseman - District 4**
- Aaron Dekeyzer - Council at Large**
- Brooke D'Sousa - Council at Large**
- Cyndi Sharkey - Council at Large**



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February 10, 2026

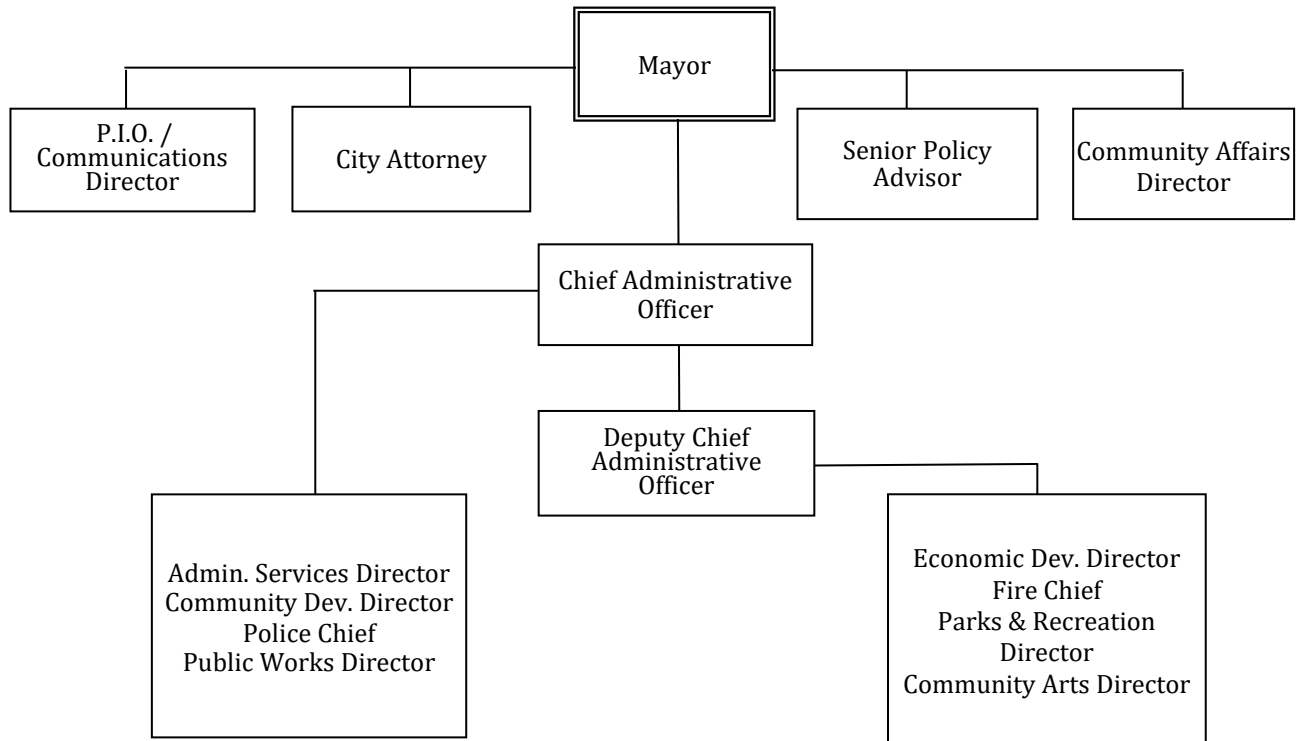
Objectives & Initiatives

In alignment with our adopted budget priorities, the City Council has established the following citywide goals for Fiscal Year 2026-2027:

- 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

Cost Center 1300	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Sources:				
General Taxes & Revenue	\$ 914,587	\$ 1,010,347	\$ 1,010,347	\$ 1,035,049
3141021 Redevelopment Agency	154,384	146,110	146,110	172,890
3141051 Water	70,520	66,838	66,838	78,529
3141052 Waste Collection	38,444	37,583	37,583	42,208
3141054 Sandy Recreation Center	89,385	85,673	85,673	99,806
3141064 Information Technology	49,629	47,861	47,861	54,123
3141065 Risk Management	9,790	9,374	9,374	10,466
Total Financing Sources	\$ 1,326,739	\$ 1,403,786	\$ 1,403,786	\$ 1,493,071
Financing Uses:				
4110101 Regular Pay	\$ 675,433	\$ 720,586	\$ 720,586	\$ 767,606
4110201 Variable Benefits	144,241	153,479	153,479	160,492
4110202 Fixed Benefits	168,280	168,098	168,098	194,616
4110204 Retiree Health Benefit	33,078	37,175	37,175	35,298
4110301 Vehicle Allowance	5,939	5,916	5,916	5,916
4110302 Phone Allowance	1,205	1,200	1,200	1,200
4110305 Mileage Reimbursement	83	250	250	250
4120114 Meetings	21,171	33,000	33,000	39,000
4120115 Miscellaneous Supplies	2,441	4,119	4,119	4,119
4120116 Non-City Network Phone	160	-	-	-
4120117 Office Supplies	923	1,500	1,500	1,500
4120124 Special Programs	6,591	32,500	32,500	8,000
4120126 Subscriptions & Memberships	435	2,500	2,500	2,500
4120127 Training	1,140	3,000	3,000	3,000
4120128 Travel	6,089	-	-	-
4120302 Equipment Maintenance	2,939	2,500	2,500	2,500
4130107 Professional Services	91,170	90,700	90,700	99,850
4130301 Audit Services	40,565	-	-	-
4146401 IT Charges	123,659	99,865	99,865	110,753
4146402 Telephone Charges	1,198	1,748	1,748	1,471
4190101 Contingency	-	45,650	45,650	55,000
Total Financing Uses	\$ 1,326,739	\$ 1,403,786	\$ 1,403,786	\$ 1,493,071

Department Organization



Department Description

Sandy City Administration is responsible for ensuring quality management of all the city's services and activities. Led by the Mayor and the Chief Administrative Officer, the department is active in all of the general management practices of the city. Specific, day-to-day operations of city functions are the responsibility of skilled department directors who work in conjunction with Administration in "enhancing the quality of life in our community."

Department Mission

The mission of the Administration Department is to provide general oversight and direction for all city services and operations.

Objectives & Initiatives

Administration provides oversight and direction to each city department, focusing on the following areas:

- Strengthen Communications with Citizens, Businesses, and Other Institutions
- Maintain Integrity of Residential Neighborhoods and Preserve Property Values
- Maintain and Improve Basic Core Municipal Services

The focus for the coming year is to Protect, Connect, and Create opportunities for Sandy residents.

PROTECT

- Protecting our unique neighborhoods: Balancing our precious open space, historic neighborhoods, unique areas, and business interests.

CONNECT

- Civic Engagement: Bring the city government closer to the people of Sandy. Everyone should be informed and have the opportunity to weigh in on city decisions. We will use technology and town hall meetings to connect with and empower residents to participate.
- Continuous Quality Improvement and Efficiency: Promote citywide engagement in the process of continuous quality improvement for efficiencies and reduced costs. Utilize business intelligence technology and analytics to ensure data-driven decisions and processes.

CREATE

- Citizen-Centric: Expand outreach to residents, businesses, community and local leaders to gather feedback, vet ideas, and create positive solutions.
- Value-Driven Innovation: Promote innovations across city operations that increase service quality, citizen and employee satisfaction, and decrease costs.

Prior-Year Accomplishments

- **Citizen Engagement:** In an effort to reach out and engage with our community, citizen questionnaires are sent out to residents about current issues and concerns. City leadership continues to improve engagement through citizen and business communications, web site updates, social media outreach, and enhanced public events.
- **Local Artists Partnerships:** Local artists are invited to submit their art, which is displayed at City Hall.
- **Fire Station:** Completed the construction of Fire Station 31, celebrated the opening with the community and brought it into successful operation.
- **Sandy Recreation Center:** Completed the design and funding of the new facility including securing \$5 million dollars of outside funding from LHM Family Foundation and Salt Lake County TRCC. Ground was broken on the facility and construction is underway with the completion slated for late 2026 and grand opening January 2027.
- **Parks and Recreation:** Completed the Parks and Recreation master plan providing direction for the City's parks, trails, and recreation facilities for the next decade.
- **Sandy Service Ambassadors:** Selected citizen volunteers group for ongoing community engagement.
- **CCC:** Administration has engaged with thousands of students by encouraging connection to care about their community and get engaged to make a difference. Encouraged students to care, connect, and create with the world around them.
- **Utah Jazz in Sandy:** The Smith Entertainment Group announced the move of the Utah Jazz practice facility and front office staff relocating to Sandy adjacent to the Utah Mammoth Hockey club.
- **Phase II Public Works:** Successfully designed, secured funding and completed the construction of the 2nd phase of the public works building providing a safe, clean work area for our city fleet services.
- **Bicentennial Park:** Completed the \$1,300,000 rebuild of critical infrastructure and new recreational amenities in this historic park in Sandy. New tennis courts, pickleball courts, a new play ground, cornhole, slack line and hammock stations, ribbon was cut in May of 2025.
- **AAA Bond Rating:** Sandy City received a Triple A (AAA) bond rating which is the highest credit rating that can be given to a bond, indicating that the issuer has excellent creditworthiness and is likely to repay the bond on time.
- **Hockey in Sandy:** Welcomed Utah Hockey Club to Sandy with the construction of their new practice facility. Sandy Community Development reviewed designs and helped secure the new home of the NHL franchise training facility and offices bringing ten of thousands of visitors and hundreds of new jobs to Sandy everyday.

Mayor

Cost Center 1100	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Sources:				
General Taxes & Revenue	\$ 715,725	\$ 828,987	\$ 828,987	\$ 698,879
Administrative Charges				
3141021 Redevelopment Agency	38,617	29,468	29,468	32,114
3141024 Recreation	38,617	29,468	29,468	32,114
3141026 Arts Guild	24,352	18,634	14,896	7,522
3141051 Water	57,610	44,116	44,116	48,231
3141052 Waste Collection	33,258	25,481	25,481	27,872
3141053 Amphitheater	-	-	3,738	12,837
3141054 Sandy Recreation Center	15,447	11,787	11,787	12,845
3141064 Information Technology	7,723	15,793	15,793	17,286
3141065 Risk Management	16,629	5,894	5,894	6,423
Total Financing Sources	\$ 947,978	\$ 1,009,628	\$ 1,009,628	\$ 896,123
Financing Uses:				
4110101 Regular Pay	\$ 653,339	\$ 700,120	\$ 700,120	\$ 616,448
4110102 Seasonal/PTNB Pay	-	2,566	2,566	2,631
4110201 Variable Benefits	137,083	149,509	149,509	129,321
4110202 Fixed Benefits	63,715	63,978	63,978	69,677
4110203 PTO Disbursement	2,861	3,700	3,700	1,000
4110204 Retiree Health Benefit	3,940	4,177	4,177	4,255
4110301 Vehicle Allowance	16,696	17,748	17,748	17,748
4110302 Phone Allowance	4,818	5,400	5,400	5,400
4110305 Mileage Reimbursement	63	100	100	100
4120114 Meetings	5,669	6,000	6,000	6,000
4120115 Miscellaneous Supplies	7,965	2,500	2,500	2,500
4120116 Non-City Network Phone	320	-	-	-
4120117 Office Supplies	2,041	2,048	2,048	2,048
4120126 Subscriptions & Memberships	1,061	3,390	3,390	3,390
4120127 Training	2,399	-	-	-
4120128 Travel	11,822	8,000	8,000	8,000
4146401 IT Charges	33,586	39,227	39,227	26,576
4146402 Telephone Charges	599	1,165	1,165	1,029
Total Financing Uses	\$ 947,978	\$ 1,009,628	\$ 1,009,628	\$ 896,123

Chief Administrative Officer

Cost Center 1210	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Sources:				
General Taxes & Revenue	\$ 384,087	\$ 337,267	\$ 337,267	\$ 351,050
Administrative Charges				
3141021 Redevelopment Agency	10,624	11,679	11,679	12,532
3141024 Recreation	12,576	13,145	13,145	14,106
3141026 Arts Guild	40,233	38,913	31,107	15,432
3141027 Street Lighting	5,312	-	-	-
3141028 Storm Water	5,312	-	-	-
3141051 Water	41,875	34,043	34,043	36,532
3141052 Waste Collection	34,611	26,738	26,738	28,692
3141053 Amphitheater	-	-	7,806	26,326
3141054 Sandy Recreation Center	19,840	109,507	109,507	117,512
3141056 Golf	12,576	87,616	87,616	62,689
3141064 Information Technology	37,971	25,271	25,271	27,119
3141065 Risk Management	53,906	25,271	25,271	27,119
Total Financing Sources	\$ 658,923	\$ 709,450	\$ 709,450	\$ 719,109
Financing Uses:				
4110101 Regular Pay	\$ 433,603	\$ 467,223	\$ 467,223	\$ 493,582
4110102 Seasonal/PTNB Pay	505	7,238	7,238	7,419
4110201 Variable Benefits	91,387	99,660	99,660	105,470
4110202 Fixed Benefits	48,340	48,869	48,869	52,013
4110301 Vehicle Allowance	11,878	11,832	11,832	11,832
4110302 Phone Allowance	2,409	3,000	3,000	3,000
4110305 Mileage Reimbursement	63	100	100	100
4120114 Meetings	2,524	3,000	3,000	3,000
4120115 Miscellaneous Supplies	4,702	1,641	1,641	1,641
4120117 Office Supplies	2,426	1,800	1,800	1,800
4120126 Subscriptions & Memberships	2,951	2,500	2,500	2,500
4120127 Training	234	-	-	-
4120128 Travel	6,320	7,568	7,568	7,568
4120302 Equipment Maintenance	-	150	150	150
4146401 IT Charges	50,741	53,704	53,704	28,005
4146402 Telephone Charges	839	1,165	1,165	1,029
Total Financing Uses	\$ 658,923	\$ 709,450	\$ 709,450	\$ 719,109

Prior-Year Accomplishments

- Led communications for major city initiatives and facilities, including the redesign and construction of the Sandy Recreation Center, across web, social, print, and email channels.
- Supported the Sandy Fire Department by leading marketing efforts for the launch of the Community Connect app.
- Restructured the monthly city newsletter into a cost-effective, multi-channel platform by integrating print distribution with utility bills and aligning content across digital, email, and web channels.
- Wrote and produced key city content, including the Mayor’s Oath of Office Ceremony and State of the City video.
- Planned and executed multi-channel marketing and public information campaigns across web, email, social media, print, and video to support public safety initiatives, emergency preparedness programs such as BeReady Sandy, Bulk Waste and the Smart Water Portal.
- Supported communications for major community initiatives, including the Community Photo Contest, 4th of July celebration, Holiday Lights Contest, Balloon Festival, and Shop Sandy campaign.
- Launched a mini video series, “Z Minute,” to increase engagement and deliver concise, accessible updates.
- Collaborated with Community Events to brand and market a series of citywide events celebrating America 250 including development of a dedicated webpage, digital and print materials, and year-round promotion.
- Improved the citywide web experience by redesigning department and service pages, enhancing navigation and content structure, and launching interactive tools to increase accessibility and efficiency.
- Developed visual identity systems and campaign assets for key city initiatives, including the One Kind Act a Day campaign, supporting awareness through cohesive design and messaging.
- Conducted a successful citywide emergency communication system test to validate and reinforce the reliability of public safety notification systems.
- Redesigned city elections webpage and developed clear, accessible messaging to inform residents about the voting process, hours, and candidates across print, social media, email, and direct mail channels.
- Gained more followers on Facebook (2,631) than we had in the previous two years combined.

Performance Measures & Analysis

Performance Measures	2025 Actual	2026 Goal/Forecast	2026 Estimated	2027 Goal/Forecast
Web Analytics				
Website Visitors	1,064,153	700,000	1,235,660	1,532,216
Website Unique Visitors	1,031,028	650,000	775,831	962,035
Visitors Device Type:				
Desktop	262,305	240,000	215,080	266,704
Tablet	6,856	17,000	5,321	6,593
Mobile	806,325	220,000	547,298	678,650
Average Actions per Visit:				
Average Time Spent	1m 16s	1m30s	1m 52s	1m 55s
Average Bounce Rate	56%	55%	60%	55%
Website Traffic Referral:				
Search Engines	1,592,587	330,000	1,235,660	1,532,216
Direct Entry	656,236	300,000	463,772	575,072
Social Media Analytics				
Audience Size	58,409	65,000	64,000	70,000
Exposure	3,900,000	5,000,000	6,000,000	10,000,000
Follower Growth	7,491	7,500	6,334	6,000
CivicReady Notifications				
Sandy Business Connection Subscribers	630	650	640	650
SandyNow! Subscribers	30,500	31,200	31,000	31,300
Emergency Alert Subscribers	40,700	41,000	40,800	40,850
CityServe App				
Service Requests	854	700	982	1080

Communications

Cost Center 1220	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Sources:				
General Taxes & Revenue	\$ 442,489	\$ 490,515	\$ 490,515	\$ 492,075
Administrative Charges				
3141021 Redevelopment Agency	5,259	6,636	6,636	-
3141024 Recreation	18,219	15,894	15,894	45,874
3141026 Arts Guild	131,284	100,323	80,194	33,697
3141027 Street Lighting	-	4,629	4,629	4,370
3141028 Storm Water	5,259	11,265	11,265	4,370
3141051 Water	41,384	29,616	29,616	28,476
3141052 Waste Collection	21,582	29,167	29,167	64,773
3141053 Amphitheater	-	-	20,129	57,457
3141054 Sandy Recreation Center	34,524	19,075	19,075	76,896
3141056 Golf	14,513	7,809	7,809	10,124
3141061 Fleet	-	4,629	4,629	4,370
3141064 Information Technology	16,323	-	-	-
3141065 Risk Management	8,947	4,629	4,629	9,065
Total Financing Sources	\$ 297,294	\$ 233,672	\$ 233,672	\$ 339,472
Financing Uses:				
4110101 Regular Pay	\$ 368,958	\$ 397,187	\$ 397,187	\$ 457,112
4110103 Overtime/Gap Pay	611	-	-	-
4110201 Variable Benefits	81,150	84,958	84,958	95,034
4110202 Fixed Benefits	59,834	57,662	57,662	82,538
4110203 PTO Disbursement	1,977	-	-	3,100
4110301 Vehicle Allowance	3,011	5,233	5,233	5,233
4110302 Phone Allowance	1,205	1,800	1,800	1,800
4110305 Mileage Reimbursement	76	100	100	100
4120114 Meetings	-	300	300	300
4120124 Special Programs	121,691	95,076	95,076	95,076
4120126 Subscriptions & Memberships	1,998	2,100	2,100	2,100
4120127 Training	-	500	500	500
4120128 Travel	877	2,500	2,500	2,500
4130107 Professional Services	50,509	43,000	43,000	43,000
4146401 IT Charges	41,985	32,606	32,606	41,977
4146402 Telephone Charges	1,035	1,165	1,165	1,177
4160101 Equipment	4,867	-	-	-
Total Financing Uses	\$ 739,783	\$ 724,187	\$ 724,187	\$ 831,547

Objectives & Initiatives

Maintain and Improve Basic Core Municipal Services

- Provide opportunities through the Amphitheater for all residents to enjoy the arts as patrons
- Provide opportunities through the Arts Guild for local artists to develop, perform, and present their talents
- Make the Amphitheater available to outside arts organizations on a rental basis
- Provide grant money to local arts organizations
- Ticket sales and associated revenues from Sandy Amphitheater events should cover all direct costs of the productions, in an effort to be self-sustaining. Surplus revenues will be available for venue improvements.
- The direct cost of Arts Guild Productions will be funded by a combination of fundraising, ticket sales, and grant revenue

Prior-Year Accomplishments

Community Impact (Amphitheater & Arts Guild Combined)

- Impacted over 85,000 individuals, including almost 83,000 attendees, 534 adult artists, and 864 youth artists
- Over 11,500 individuals received free admission or attended free programming
- 66 events and theatrical nights

Sandy Amphitheater

- Won two Best of State Awards in 2025: Entertainment Venue and Event/Performance Venue
- Won "Best Music Venue" in the 2025 Best of SLC Awards
- Named one of the "Best Outdoor Concert Venues" in 2025 Best of Utah
- Sold out all shows produced in-house by Sandy City staff
- Produced highly attended Movie in the Park in collaboration with Community Events Department

Sandy Arts Guild

- Awarded two Best of State awards in 2025 for Community Arts and Community Theater
- Broke ticket sales record for winter comedy (Emma)
- Produced a world premiere adaptation of Emma, written and directed by a Sandy native
- Featured a live pit orchestra in fall production of Bright Star



Performance Measures & Analysis

Performance Measures	2025 Actual	2026 Goal/Forecast	2026 Estimated	2027 Goal/Forecast
Amphitheater Season				
Number of Events (Ticketed & Free)	32	35	35	35
Number of Tickets Sold	65,848	70,000	70,000	70,000
Average Tickets/Show	2,271	N/A	N/A	N/A
Number of Free Attendees	6,195	5,000	5,000	5,000
Number of Volunteer Hours	4,680	4,200	4,200	4,200
Arts Guild Productions				
Community Theater				
Number of Productions	5	6	5	6
Number of Participating Artists	286	300	300	300
Number of Tickets Sold	10,124	10,000	10,000	10,000
Average Tickets/Show	327	N/A	N/A	N/A
Number of Free Attendees	2,808	3,000	3,000	3,000
Number of Volunteer Hours	6,044	5,500	5,500	5,500
Other Productions (Participating Artists)				
Elementary Art Show	572	800	628	700
Sandy Art Show	93	120	120	120
Plein Air	45	40	40	40

Fund 26000 - Sandy Arts Guild

Cost Center 1230	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Sources:				
3130401 Other Grant	\$ 143,200	\$ 110,000	\$ 110,000	\$ 118,000
3160303 Rental Income	25,011	23,000	23,000	23,000
3160701 Ticket Sales	138,059	90,000	90,000	96,000
3160702 Youth Participation Fees	13,325	15,000	15,000	13,000
3170101 Interest Income	19,745	13,000	13,000	13,000
3190301 Donations - Individuals	50	-	-	-
3190302 Donations - Foundation	9,250	3,000	3,000	3,000
3190303 Donations - Corporate	48,026	53,000	53,000	53,000
3190304 Donations - Fundraising	24,817	16,500	16,500	16,500
3410000 Transfer In - General	708,626	650,000	650,000	550,000
Total Financing Sources	\$ 1,130,109	\$ 973,500	\$ 973,500	\$ 885,500

Fund 26000 - Sandy Arts Guild

Cost Center 1230	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Uses:				
4110101 Regular Pay	\$ 270,281	\$ 262,155	\$ 262,155	\$ 275,005
4110102 Seasonal/PTNB Pay	43,231	52,317	52,317	53,625
4110103 Overtime/Gap Pay	7,793	4,000	4,000	4,200
4110201 Variable Benefits	59,707	61,954	61,954	64,381
4110202 Fixed Benefits	64,307	65,505	65,505	68,380
4110203 PTO Disbursement	186	1,000	1,000	1,000
4110302 Phone Allowance	1,060	1,320	1,320	1,320
4110305 Mileage Reimbursement	-	25	25	25
4120106 Production Goods	111,862	140,000	140,000	83,000
4120107 Equipment Rental	-	500	500	500
4120108 Facility Rental	3,000	6,000	6,000	6,000
4120114 Meetings	35	400	400	400
4120115 Miscellaneous Supplies	5,649	7,500	7,500	7,500
4120117 Office Supplies	1,788	5,000	5,000	4,500
4120120 Printing & Copying	342	1,000	1,000	1,500
4120122 Royalties	24,972	30,000	30,000	30,000
4120124 Special Programs	2,086	7,650	7,650	2,650
4120126 Subscriptions & Memberships	3,741	10,500	10,500	2,500
4120127 Training	-	1,500	1,500	500
4120134 Contest Awards	-	-	-	5,000
4120201 Utility Payments - Power	1,101	1,300	1,300	700
4120202 Utility Payments - Gas	-	-	-	600
4120302 Equipment Maintenance	-	2,000	2,000	2,000
4130105 Marketing Services	13,348	18,000	18,000	15,000
4130107 Professional Services	13,382	17,000	17,000	70,000
4130302 Credit Card Processing	466	1,500	1,500	4,700
4130801 Technical Support Services	-	7,171	7,171	3,971
4130902 Hospitality Services	-	-	-	8,000
4141001 Administrative Charges	185,512	203,500	203,500	151,807
4146401 IT Charges	39,932	38,488	38,488	40,330
4146402 Telephone Charges	647	787	787	1,177
4146501 Risk Management Charges	2,628	2,483	2,483	2,291
4150102 Concessions	6,970	8,200	8,200	8,200
4160101 Equipment	18,248	50,000	50,000	10,000
4180101 Grants	48,000	48,000	48,000	48,000
Total Financing Uses	\$ 930,276	\$ 1,056,755	\$ 1,056,755	\$ 978,762
Excess (Deficiency) Sources over Uses	199,833	(83,255)	(83,255)	(93,262)
Balance - Beginning	280,499	480,332	480,332	432,732
Balance - Ending	\$ 480,332	\$ 432,732	\$ 432,732	\$ 385,132

Fund 53000 - Sandy Amphitheater

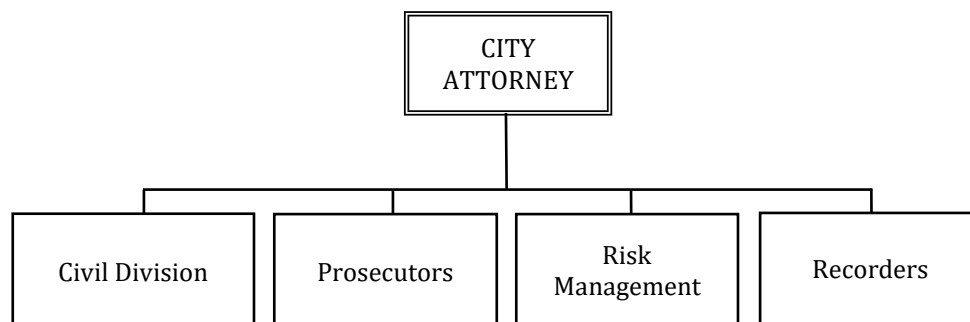
Cost Center 1230	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Sources:				
3130301 Intergovernmental - County Grant	\$ 456,500	\$ 456,500	\$ 456,500	\$ 456,500
3130401 Intergovernmental - Other Grant	40,926	-	-	-
3160301 Building Rental	195,972	247,000	247,000	157,000
3160303 Rental Income	450	-	-	-
3160701 Ticket Sales	357,920	270,000	270,000	290,000
3160704 Ticket Surcharge	-	-	-	100,000
3161001 Merchandise Sales	43,423	45,000	45,000	85,000
3161002 Concessions	91,957	115,000	115,000	135,000
3170101 Interest Income	30,160	12,000	12,000	12,000
3190404 Other Revenue	-	1,000	1,000	1,000
3441020 Transfer In - Amphitheater Capital	-	283,322	283,322	-
Total Financing Sources	\$ 1,217,308	\$ 1,429,822	\$ 1,429,822	\$ 1,236,500
Financing Uses:				
4110101 Regular Pay	\$ 153,318	\$ 149,041	\$ 149,041	\$ 155,597
4110102 Seasonal/PTNB Pay	41,645	51,505	51,505	57,543
4110103 Overtime/Gap Pay	2,127	2,000	2,000	2,100
4110201 Variable Benefits	35,193	37,492	37,492	39,056
4110202 Fixed Benefits	38,916	40,485	40,485	41,238
4110203 PTO Disbursement	435	1,000	1,000	1,000
4110302 Phone Allowance	385	768	768	768
4110305 Mileage Reimbursement	-	25	25	25
4120107 Equipment Rental	75,580	90,000	90,000	105,000
4120115 Miscellaneous Supplies	12,738	5,000	5,000	5,000
4120116 Non-City Network Phone	3,710	3,659	3,659	3,659
4120117 Office Supplies	750	2,598	2,598	2,000
4120119 Postage	385	-	-	-
4120120 Printing & Copying	97	-	-	600
4120122 Royalties	-	-	-	10,000
4120124 Special Programs	9,607	14,000	14,000	14,000
4120126 Subscriptions & Memberships	9,381	15,000	15,000	5,000
4120127 Training	75	500	500	500
4120128 Travel	-	3,000	3,000	3,000
4120201 Utility Payments - Power	17,742	20,000	20,000	24,000
4120202 Utility Payments - Gas	2,254	4,000	4,000	-
4120204 Utility Payments - Storm Water	7,128	7,800	7,800	7,800
4120205 Utility Payments - Street Lights	358	383	383	383
4120207 Utility Payments - Sewer	2,106	2,000	2,000	2,000
4120302 Equipment Maintenance	-	4,260	4,260	4,260
4130101 Artist Fees	134,741	170,650	170,650	170,650
4130105 Marketing Services	6,156	30,000	30,000	30,000
4130107 Professional Services	10,937	14,162	14,162	8,921
4130203 Security Services	13,746	21,000	21,000	21,000
4130302 Credit Card Processing	2,122	3,200	3,200	-
4130801 Technical Support Services	112,643	109,000	109,000	90,000
4130901 Hotel Accommodations	7,687	7,000	7,000	10,500
4130902 Hospitality Services	5,320	7,000	7,000	9,500
4130903 Transportation Services	1,979	2,000	2,000	3,000

Fund 53000 - Sandy Amphitheater

Cost Center 1230	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Uses (continued):				
4141001 Administrative Charges	331,461	307,638	307,638	258,849
4146401 IT Charges	45,627	45,242	45,242	35,762
4146402 Telephone Charges	2,707	3,292	3,292	2,353
4146501 Risk Management Charges	28,944	30,345	30,345	30,433
4160101 Equipment	74,285	64,000	64,000	10,000
4170101 Capital Outlays	499,663	435,374	435,374	50,000
Total Financing Uses	\$ 1,691,947	\$ 1,704,419	\$ 1,704,419	\$ 1,215,497
Excess (Deficiency) Sources over Uses	(474,640)	(274,597)	(274,597)	21,003
Accrual Adjustment	-	-	-	-
Balance - Beginning	1,053,711	579,072	579,072	304,474
Balance - Ending	\$ 579,072	\$ 304,475	\$ 304,474	\$ 325,477



Department Organization



Department Description

The City Attorney is the chief legal officer of the city and is responsible for the proper administration of its legal affairs. He, or his designated assistants, have the following functions and duties:

- (1) Prosecute all charges of violation of municipal ordinances and regulations in the courts or administrative tribunals and prosecute and defend, or supervise the prosecution and defense, of all actions and appeals involving the city in all courts and before all boards, commissions, and administrative agencies.
- (2) Attend all Council meetings, unless specifically excused therefrom.
- (3) Furnish legal advice, counsel, and assistance to the Mayor, Council, and all other city officers, boards, commissions, and agencies in relation to their duties and the business of the city.
- (4) Control and direct all legal services performed by special counsel for the city, who may be retained from time to time to assist the City Attorney in providing legal services for the city; provided, however, that the City Attorney shall not be responsible in any way for counsel who (a) has not been specifically retained by the City Attorney; (b) is not paid from funds controlled by the City Attorney; and (c) is not under the actual direction of the City Attorney's office.
- (5) Assume direction of assistants and the employees of the office, subject to the limitations and requirements of the budget, appropriations, and applicable statute and ordinances.
- (6) Prepare or review all proposed ordinances and resolutions presented to the Mayor or City Council.
- (7) Approve the form of all contracts entered into by the municipality.
- (8) Prepare the necessary affidavits and verification on behalf of the city in any and all proceedings.

Department Mission

It is the objective of the City Attorney's office to serve Sandy City through the practice of law according to the highest professional standards.

Objectives & Initiatives

Maintain and Improve Basic Core Municipal Services

- Provide legal advice and support to City Council and Administration priorities
- Continue encouraging compliance with laws requiring quid pro quo for public expenditures
- Help differentiate and clarify legal roles and responsibilities of the City, its Council, officers, employees, and boards
- Help coordinate prosecution requirements & help reduce costs of increased government transparency
- Help update processes to reflect evolving court rulings, legislation, and administrative needs
- Implement technology strategies to leverage attorney time and expertise

Prior-Year Accomplishments

- Hired Real Property Manager
- Facilitated the City Council Housing Workshop
- Created a 501(c)(3) non-profit corporation: Sandy Parks & Recreation Foundation
- Completed the Layton Construction contract for the new Sandy Recreation Center
- Negotiated and completed the purchase of the Arbor Building
- Coordinated the sale of the Hale Center Theatre and Plaza properties
- Coordinated the sale of the Old Fire Station property
- Assisted with RFP and contracts for junk vehicle towing contractors to prepare for potential abatement orders
- Helped implement newly adopted State affordable housing regulation by preparing a form and advising on City process
- Maintained a highly qualified employee workforce
- The Prosecutor’s Office screened 689 cases, 305 bench trials, and 2,480 pretrial conferences with a staff consisting of two prosecutors, paralegal, and two office staff

Performance Measures & Analysis

- The Legal Department will continue to operate at or below the fiscal year budget
- All attorneys will exceed continuing legal education requirements
- Consistently provide high quality, competent, and professional legal services to City Depts. and Elected Officials
- Provide timely responses to all requests for legal services
- Complete acquisition of property needed for Monroe Street extension
- Assist City staff to maintain and improve basic core municipal services
- Continue to engage and monitor legislative matters affecting the City

Cost Center 1410	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Sources:				
General Taxes & Revenue	\$ 1,600,163	\$ 1,695,864	\$ 1,695,864	\$ 1,819,644
Administrative Charges				
3141021 Redevelopment Agency	18,225	23,779	23,779	25,142
3141024 Recreation	3,212	3,790	3,790	-
3141026 Arts Guild	43,666	56,859	45,450	16,318
3141027 Street Lighting	9,517	1,901	1,901	2,065
3141028 Storm Water	11,773	24,903	24,903	34,812
3141051 Water	97,727	104,039	104,039	114,531
3141052 Waste Collection	3,212	3,790	3,790	5,703
3141053 Amphitheater	-	-	11,409	27,836
3141054 Sandy Recreation Center	3,212	3,790	3,790	18,193
3141056 Golf	16,062	18,949	18,949	18,193
3141061 Fleet	6,425	7,580	7,580	7,277
3141064 Information Technology	47,632	45,528	45,528	49,157
3141065 Risk Management	88,146	93,863	93,863	87,886
Total Financing Sources	\$ 1,948,972	\$ 2,084,635	\$ 2,084,635	\$ 2,226,757

Cost Center 1410	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Uses:				
4110101 Regular Pay	1,283,888	1,396,732	1,396,732	1,490,871
4110102 Seasonal/PTNB Pay	-	1,549	1,549	1,588
4110201 Variable Benefits	270,803	297,371	297,371	315,328
4110202 Fixed Benefits	236,938	249,879	249,879	251,558
4110203 PTO Disbursement	8,302	10,500	10,500	7,300
4110301 Vehicle Allowance	11,192	11,149	11,149	11,149
4110302 Phone Allowance	1,686	2,040	2,040	2,040
4110305 Mileage Reimbursement	61	800	800	800
4120114 Meetings	1,058	1,900	1,900	1,900
4120116 Non-City Network Phone	1,020	-	-	-
4120117 Office Supplies	5,087	5,600	5,600	5,600
4120126 Subscriptions & Memberships	17,061	12,600	12,600	12,600
4120127 Training	3,656	1,850	1,850	1,850
4120128 Travel	9,165	9,000	9,000	9,000
4130107 Professional Services	16,287	11,995	11,995	11,995
4146401 IT Charges	78,394	64,800	64,800	96,560
4146402 Telephone Charges	2,635	4,370	4,370	4,118
4160101 Equipment	1,740	2,500	2,500	2,500
Total Financing Uses	\$ 1,948,972	\$ 2,084,635	\$ 2,084,635	\$ 2,226,757

Objectives & Initiatives

Maintain and Improve Basic Core Municipal Services

- Preserve and manage official city records, documents, and contracts according to Utah State Code requirements
- Conduct records search for city staff and public
- Administer and control mailing, shipping, and copy room operations for the city
- Facilitate off-site storage of permanent and other vital city records
- Provide high-quality passport acceptance services with well-trained passport agents to the general public

Strengthen Communications with Citizens, Businesses, and Other Institutions

- Publish public legal notices and public hearing notices for the city
- Provide information regarding elections and passports in city newsletters and social media platforms
- Coordinate GRAMA requests and responses in a timely manner according to Utah State Code
- Maintain working relationships with other Municipal Recorders and Clerks in Utah

Prior-Year Accomplishments

- Maintained certification with the U.S. Department of State as a Passport Acceptance Facility
- Continued to post all public notices to the Utah State website. All public hearings and open meeting agendas are posted according to Utah State Code and the Open Records and Meeting Act.
- Hired and trained new part-time passport acceptance agents and new Deputy City Recorder
- Managed and resolved complex GRAMA requests, coordinating across departments to ensure code compliance and public access
- Participated in and helped facilitate the annual Utah Municipal Clerks Association training

Performance Measures & Analysis

Performance Measures	2025 Actual	2026 Goal/Forecast	2026 Estimated	2027 Goal/Forecast
Maintain and improve basic core municipal services				
Contracts Processed	345	310	360	360
% of Voter Turnout	45.2%	N/A	N/A	35.0%
Passports Processed (including renewals)	6,487	7,400	5,900	7,400
Annexations Completed	12	5	36	5
Annual GRAMA Requests	458	330	431	400
Public Notices	94	100	100	100

Cost Center 1420	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Sources:				
General Taxes & Revenue	\$ -	\$ 349,771	\$ 415,294	\$ 105,705
Administrative Charges				
3141026 Arts Guild	40,717	38,917	31,109	12,350
3141053 Amphitheater	-	-	7,808	21,062
3141065 Risk Management	41,460	40,961	40,961	36,176
3160601 Passport Fees	266,519	275,000	209,495	210,000
3160602 City Recorder Fees	50,843	50,000	49,982	50,000
3190402 Payment Processing Fees	1,516	-	-	-
Total Financing Sources	\$ 401,054	\$ 754,649	\$ 754,649	\$ 435,293
Financing Uses:				
4110101 Regular Pay	\$ 182,055	\$ 203,983	\$ 203,983	\$ 215,693
4110102 Seasonal/PTNB Pay	15,365	27,898	27,898	28,596
4110103 Overtime/Gap Pay	127	-	-	-
4110201 Variable Benefits	40,264	46,271	46,271	48,324
4110202 Fixed Benefits	15,047	11,368	11,368	11,441
4110305 Mileage Reimbursement	324	300	300	300
4120103 Archiving Supplies	892	900	900	900
4120114 Meetings	18	50	50	50
4120117 Office Supplies	8,149	7,500	7,500	7,500
4120119 Postage	44,060	36,900	36,900	36,900
4120120 Printing & Copying	11	600	600	600
4120121 Public Notices	-	4,700	4,700	4,700
4120126 Subscriptions & Memberships	1,605	1,000	1,000	1,000
4120127 Training	1,281	1,100	1,100	1,100
4120128 Travel	1,450	2,500	2,500	2,500
4120302 Equipment Maintenance	-	500	500	500
4120701 Software Licenses & Maintenance	21,580	14,872	14,872	14,872
4130103 Certification Services	-	8,887	8,887	8,887
4131001 Miscellaneous Services	-	350,000	350,000	-
4146401 IT Charges	35,644	33,863	33,863	49,959
4146402 Telephone Charges	719	1,457	1,457	1,471
Total Financing Uses	\$ 368,590	\$ 754,649	\$ 754,649	\$ 435,293

Objectives & Initiatives

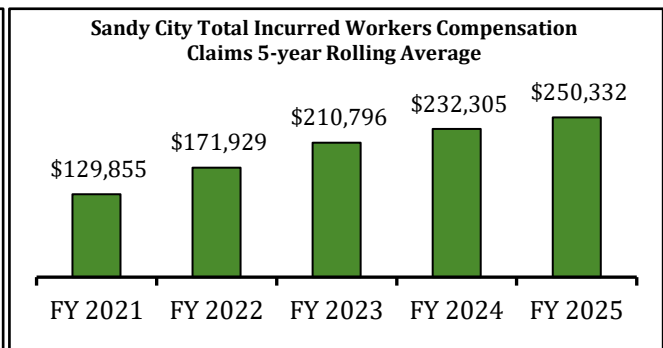
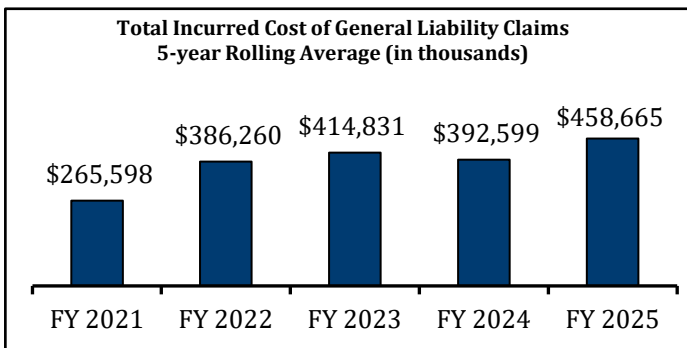
Maintain and Improve Basic Core Municipal Services

- Loss Prevention: Protect the employees, citizens, and assets of the city from injury, damage, or loss
- Claims Management: Minimize loss to the city by adjusting claims promptly and fairly
- Insurance/Risk Financing: Appropriately insure and/or finance the cost of general liability claims, workers compensation injuries, and property losses

Prior-Year Accomplishments

- Reviewed 345 contracts to ensure that proper risk transfer techniques have been utilized to protect the City from loss
- Successfully adjusted over 29 general liability claims, many of which involved significant legal issues, injuries, and/or damages
- Set contractor insurance requirements on all city-issued RFP's

Performance Measures & Analysis



Performance Measures	2025 Actual	2026 Goal/Forecast	2026 Estimated	2027 Goal/Forecast
Experience Modifier (E-mod) *	1.14	1.05	1.18	1.10
Subrogation Recoveries	\$44,772	\$50,000	\$45,000	\$40,000

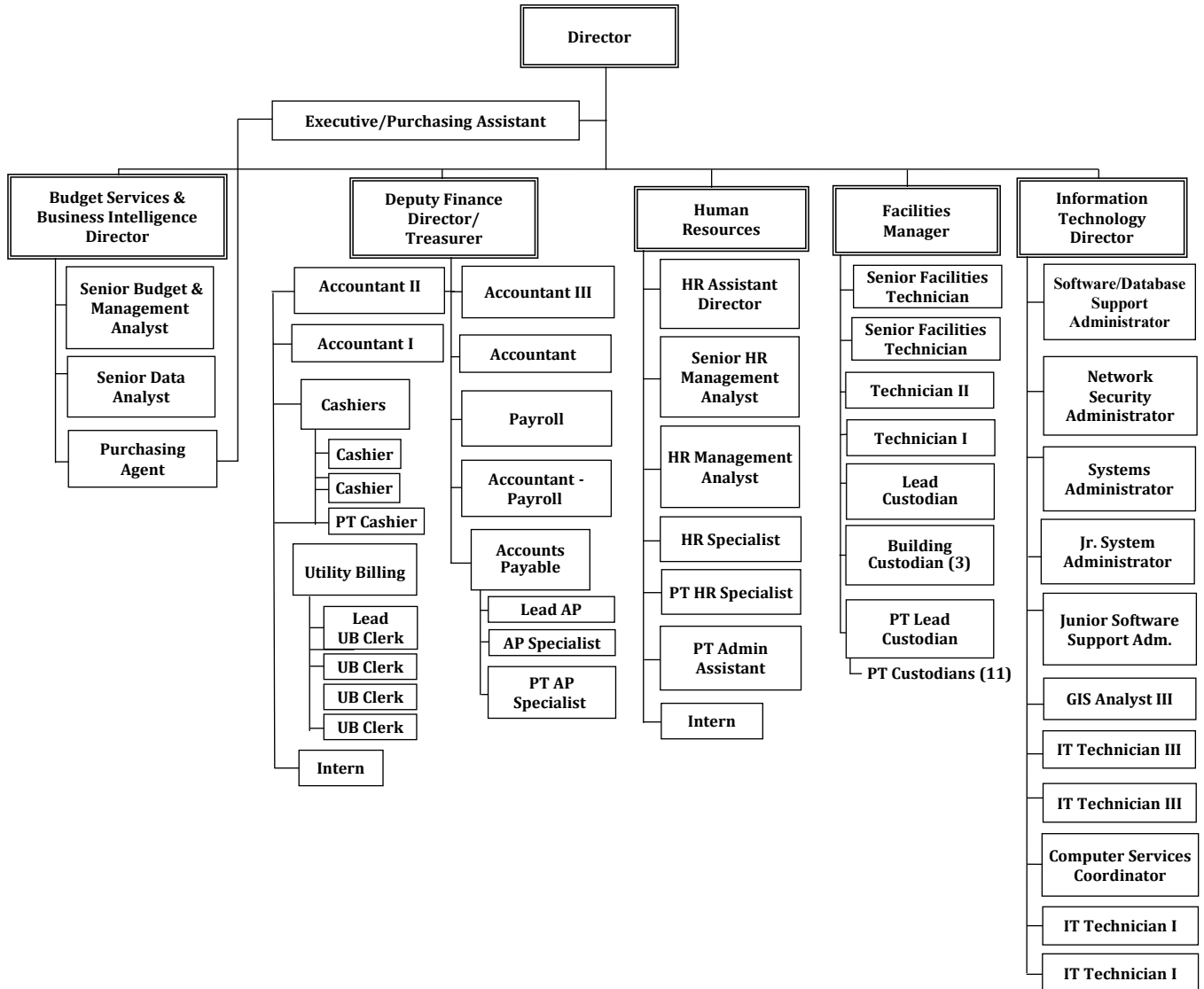
*An experience modifier (E-mod) is a multiplier applied by a workers compensation insurance carrier to the premium of a qualifying policy and provides an incentive for loss prevention. The E-mod represents either a credit or debit that is applied to the premium before discounts. An E-mod of 1.00 is considered average, so an E-mod less than this would equate to a discount in premiums.

Cost Center 1430	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Sources:				
3110101 Property Taxes - Current	\$ 515,109	\$ 525,511	\$ 525,511	\$ 525,000
3110102 Property Taxes - Increment	7,263	7,800	7,800	7,800
3110103 Property Taxes - Delinquent	8,707	2,789	2,789	3,000
3146501 Risk Management Charges	1,746,042	1,841,467	1,841,467	1,969,944
3146502 Worker's Compensation Charges	602,022	679,514	679,514	750,606
3170101 Interest Income	86,849	66,700	66,700	66,700
3170102 Fair Value of Investment Adj.	4,239	-	-	-
3190404 Other Revenue	141,767	154,108	154,108	1,000
Total Financing Sources	\$ 3,111,997	\$ 3,277,889	\$ 3,277,889	\$ 3,324,050

Fund 6500 - Risk Management

Cost Center 1430	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Uses:				
4110101 Regular Pay	\$ 190,106	\$ 200,821	\$ 200,821	\$ 212,025
4110201 Variable Benefits	40,994	42,731	42,731	44,535
4110202 Fixed Benefits	37,263	36,754	36,754	37,492
4110301 Vehicle Allowance	5,253	5,233	5,233	5,233
4110302 Phone Allowance	1,445	1,800	1,800	1,800
4110305 Mileage Reimbursement	263	300	300	300
4120110 General Liability Claim Payments	384,100	837,183	837,183	833,493
4120114 Meetings	2,524	2,500	2,500	2,500
4120115 Miscellaneous Supplies	111	850	850	850
4120117 Office Supplies	246	500	500	500
4120119 Postage	26	50	50	50
4120124 Special Programs	85,567	90,000	90,000	90,000
4120126 Subscriptions & Memberships	2,015	1,500	1,500	1,500
4120127 Training	-	300	300	300
4120128 Travel	1,743	300	300	300
4130107 Professional Services	827	10,000	10,000	10,000
4130601 General Liability/Auto Insurance	398,506	418,800	418,800	456,000
4130602 Property Insurance	770,100	830,783	830,783	762,301
4130603 Workers Compensation Insurance	536,162	579,307	579,307	647,634
4130605 Treasurer's Fidelity Bond	2,918	2,175	2,175	-
4141001 Administrative Charges	325,958	278,215	278,215	281,015
4146401 IT Charges	21,970	27,202	27,202	25,632
4146402 Telephone Charges	480	585	585	590
Total Financing Uses	\$ 2,808,576	\$ 3,367,889	\$ 3,367,889	\$ 3,414,050
Excess (Deficiency) Sources over Uses	303,421	(90,000)	(90,000)	(90,000)
Accrual Adjustment	(194,081)	-	-	-
Balance - Beginning	1,888,895	1,998,235	1,998,235	1,908,235
Balance - Ending	\$ 1,998,235	\$ 1,908,235	\$ 1,908,235	\$ 1,818,235

Department Organization



Department Description

The Administrative Services department provides centralized support for the City in the areas of short and long-term funding, budgeting, treasury, financial reporting, human resources, information technology, facility maintenance, purchasing, accounts payable, payroll, central reception and information, and utility billing.

Objectives & Initiatives

Maintain and Improve Basic Core Municipal Services

- Provide leadership and direction to the city's financial, human resource, information technology, and facility functions
- Maintain financial stability including an adequate fund balance / working capital reserves for each fund, a AAA bond rating, and a high debt payoff ratio (65% or more of principal in 10 years)

Prior-Year Accomplishments

- Managed financing of new Sandy Recreation Center
- Managed the redemption and defeasance of bonds associated with the Hale Centre Theatre
- Financed the acquisition and ongoing management of the Arbor Building
- Implemented Phase II of the new Workday Enterprise Resource Planning (ERP) software

Cost Center 1710	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Sources:				
General Taxes & Revenue	\$ 391,891	\$ 337,771	\$ 337,771	\$ 196,965
Administrative Charges				
3141021 Redevelopment Agency	16,270	18,295	18,295	15,619
3141024 Recreation	14,352	16,183	16,183	8,534
3141026 Arts Guild	-	12,197	9,749	3,851
3141028 Storm Water	-	-	-	5,206
3141051 Water	19,775	22,281	22,281	13,740
3141052 Waste Collection	10,847	30,493	30,493	15,619
3141053 Amphitheater	-	-	2,448	6,562
3141054 Sandy Recreation Center	5,423	6,098	6,098	10,413
3141056 Golf	14,352	22,281	22,281	18,946
3141064 Information Technology	101,127	105,547	105,547	105,145
3141065 Risk Management	5,423	6,098	6,098	5,206
Total Financing Sources	\$ 579,460	\$ 577,244	\$ 577,244	\$ 405,806
Financing Uses:				
4110101 Regular Pay	\$ 378,654	\$ 383,885	\$ 383,885	\$ 267,048
4110201 Variable Benefits	81,583	81,565	81,565	56,596
4110202 Fixed Benefits	51,972	51,145	51,145	31,846
4110203 PTO Disbursement	5,153	6,600	6,600	2,800
4110301 Vehicle Allowance	5,939	5,916	5,916	5,916
4110302 Phone Allowance	1,686	1,800	1,800	1,800
4110305 Mileage Reimbursement	-	200	200	200
4120114 Meetings	3,808	500	500	4,000
4120117 Office Supplies	99	1,000	1,000	1,000
4120124 Special Programs	350	-	-	-
4120126 Subscriptions & Memberships	58	500	500	500
4120127 Training	-	500	500	500
4120128 Travel	3,228	-	-	4,000
4120302 Equipment Maintenance	-	300	300	300
4146401 IT Charges	44,832	41,335	41,335	26,765
4146402 Telephone Charges	599	728	728	735
4160101 Equipment	1,500	1,270	1,270	1,800
Total Financing Uses	\$ 579,460	\$ 577,244	\$ 577,244	\$ 405,806

Objectives & Initiatives

Maintain and Improve Basic Core Municipal Services

- Provide accounting, treasury, billing and collection, accounts payable, payroll, and financial reporting in accordance with federal, state, and other applicable regulations (along with industry standards and best practices)
- Provide timely and accurate fiscal information to facilitate effective decision making by City Admin. and Council
- Provide business intelligence and decision support to city departments through data analysis and presentation
- Procure high-quality services and supplies in a timely manner at competitive prices
- Promote an ethical environment in which vendors can fairly compete for city business

Strengthen Communications with Citizens, Businesses, and Other Institutions

- Communicate budgetary and fiscal information effectively to the public, media, city employees, auditors, etc.

Prior-Year Accomplishments

- Received 38th consecutive Certificate of Achievement for Excellence in Financial Reporting for our Annual Comprehensive Financial Report (ACFR)
- Spent significant time and effort in the implementation of Workday ERP software
- Significantly increased the number of Vendors accepting ACH payments
- Received 22nd consecutive Distinguished Budget Presentation Awards from the GFOA
- Continued Workday ERP implementation efforts for budget, projects, and procurement
- Reprogrammed and redesigned budget dashboard to integrate with Workday ERP and enhance functionality
- Engineered and deployed custom false alarm tracking and billing system to replace legacy platform, avoiding the cost of ongoing software maintenance fees
- Reduced average turnaround time for purchase order approvals by 27% from FY 2024 to FY 2025

Performance Measures & Analysis

Performance Measures	2025 Actual	2026 Goal/Forecast	2026 Estimated	2027 Goal/Forecast
Accounting				
Monthly Budget Reports prepared:				
On time	12	12	4	12
% of on-time invoices per line item	93.85%	95.00%	93.00%	95.00%
Payroll checks processed annually	22,966	23,750	23,500	23,750
Cash receipts processed annually	350,322	355,000	355,000	355,000
Utility Billing Write-offs:				
% of Sales	0.05%	0.05%	0.03%	0.05%
Budget				
GFOA Budget Presentation Award	Yes	Yes	Yes	Yes
Accuracy Rate in Forecasting Revenue				
General Revenues*	4.6%	2.0%	2.8%	2.0%
Late PO % - POs Issued After Invoice Date	16.0%	<10%	24.9%	<15%
Requisition to PO Turnaround Time (Hours)	1.11	<2	1.45	<2
Percentage of POs Completed Under 2 Hours	84.7%	>80%	80.0%	>80%

*Actual revenue as +/- % of adopted budget forecast, excluding internal revenue and new revenue sources unanticipated at the time of budget adoption

Finance Services

Department 1720	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Sources:				
General Taxes & Revenue	\$ 340,482	\$ 354,843	\$ 354,843	\$ 488,511
Administrative Charges				
3141021 Redevelopment Agency	226,514	270,667	270,667	219,900
3141024 Recreation	108,387	107,187	107,187	81,154
3141026 Arts Guild	121,308	119,679	95,672	33,645
3141027 Street Lighting	101,504	101,907	101,907	116,203
3141028 Storm Water	205,006	203,514	203,514	193,861
3141051 Water	597,281	611,624	611,624	630,130
3141052 Waste Collection	218,685	212,062	212,062	192,537
3141053 Amphitheater	-	-	24,007	57,339
3141054 Sandy Recreation Center	117,608	124,478	124,478	95,229
3141056 Golf	92,676	104,239	104,239	134,138
3141061 Fleet	166,669	116,784	116,784	155,593
3141064 Information Technology	222,685	234,258	234,258	223,514
3141065 Risk Management	53,279	47,900	47,900	62,296
Total Financing Sources	\$ 2,572,084	\$ 2,609,142	\$ 2,609,142	\$ 2,684,050
Financing Uses:				
4110101 Regular Pay	\$ 1,520,629	\$ 1,585,818	\$ 1,585,818	\$ 1,595,260
4110102 Seasonal/PTNB Pay	8,000	8,228	8,228	28,434
4110103 Overtime/Gap Pay	15,315	-	-	-
4110201 Variable Benefits	330,511	338,835	338,835	337,115
4110202 Fixed Benefits	354,055	362,395	362,395	381,497
4110203 PTO Disbursement	9,010	11,500	11,500	13,500
4110305 Mileage Reimbursement	931	1,050	1,050	1,050
4120104 Billing Supplies	797	2,000	2,000	2,000
4120114 Meetings	181	500	500	2,000
4120117 Office Supplies	16,704	14,723	14,723	14,723
4120124 Special Programs	441	-	-	-
4120126 Subscriptions & Memberships	1,520	2,350	2,350	2,350
4120127 Training	3,469	2,500	2,500	5,000
4120128 Travel	-	3,000	3,000	8,000
4120302 Equipment Maintenance	5,971	3,000	3,000	3,000
4130107 Professional Services	2,850	3,000	3,000	10,000
4130301 Audit Services	-	-	-	65,200
4131001 Miscellaneous Services	160	-	-	-
4146401 IT Charges	281,610	261,225	261,225	206,712
4146402 Telephone Charges	5,630	7,720	7,720	6,911
4160101 Equipment	14,298	1,298	1,298	1,298
Total Financing Uses	\$ 2,572,084	\$ 2,609,142	\$ 2,609,142	\$ 2,684,050

Objectives & Initiatives

Maintain a Highly Qualified Employee Workforce

- Recruit, hire, and retain quality city employees who will provide the best service to citizens
- Provide cost-effective and efficient personnel services that meet the needs of employees
- Maintain a highly qualified employee workforce that is competent, value-driven, and health-wise

Prior-Year Accomplishments

- Conducted an annual salary survey which compares the pay and benefits of Sandy City against the pay and benefits of 11 other entities.
- Completed 68 recruitment processes and screened just under 6,000 applications in FY 2025.
- HR and other city department staff attended six high school job fairs.
Human Resources and Alta Canyon also held two hiring fairs.
- Held an Employee Health & Safety Fair in February 2026.
- During FY 2026, provided an onsite vision clinic, two Mammogram Bus clinics, and blood drives for employees.
- Led Workday ERP implementation for human capital management (HCM), benefits, absences, time tracking, recruitment, training, and performance management.

Performance Measures & Analysis

Performance Measures	2025 Actual	2026 Goal/Forecast	2026 Estimated	2027 Goal/Forecast
Health Plan Loss Ratio	84.0%	88.0%	90.0%	88.0%
Mandatory Training Completed On Time*	91.0%	90.0%	90.0%	90.0%
Participation in Wellness Program*	48.0%	49.0%	49.0%	49.0%
Retention of New Hires after One Year	87.0%	85.0%	75.0%	80.0%
Employee Turnover Rate	8.4%	11.0%	10.0%	10.0%

*Percentages are the share of employees completing mandatory training or participating in the wellness program.

Cost Center 1730	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Sources:				
General Taxes & Revenue	\$ 534,639	\$ 494,088	\$ 494,088	\$ 596,978
Administrative Charges				
3141021 Redevelopment Agency	2,155	2,326	2,326	2,252
3141024 Recreation	34,600	37,043	37,043	35,536
3141026 Arts Guild	16,236	24,572	19,643	9,085
3141027 Street Lighting	5,382	4,633	4,633	6,795
3141028 Storm Water	39,547	47,744	47,744	42,489
3141051 Water	79,451	92,473	92,473	85,657
3141052 Waste Collection	20,943	22,740	22,740	19,498
3141053 Amphitheater	-	-	4,929	15,494
3141054 Sandy Recreation Center	85,909	79,478	79,478	51,097
3141056 Golf	30,173	35,816	35,816	38,559
3141061 Fleet	23,953	23,842	23,842	23,019
3141064 Information Technology	24,522	26,487	26,487	32,176
3141065 Risk Management	9,374	3,822	3,822	3,002
Total Financing Sources	\$ 906,884	\$ 895,064	\$ 895,064	\$ 961,637

Human Resources

Cost Center 1730	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Uses:				
4110101 Regular Pay	\$ 454,242	\$ 470,845	\$ 470,845	\$ 504,001
4110102 Seasonal/PTNB Pay	36,992	12,081	12,081	12,383
4110103 Overtime/Gap Pay	4,062	-	-	-
4110201 Variable Benefits	102,611	101,605	101,605	106,803
4110202 Fixed Benefits	79,739	87,691	87,691	86,975
4110203 PTO Disbursement	3,369	4,300	4,300	9,400
4110302 Phone Allowance	1,205	1,200	1,200	1,200
4110305 Mileage Reimbursement	-	700	700	700
4120114 Meetings	760	1,000	1,000	1,000
4120115 Miscellaneous Supplies	2,749	1,000	1,000	1,000
4120117 Office Supplies	3,447	3,533	3,533	3,533
4120120 Printing & Copying	1,983	2,700	2,700	2,700
4120121 Public Notices	-	500	500	500
4120124 Special Programs	62,775	64,000	64,000	106,150
4120126 Subscriptions & Memberships	3,086	2,000	2,000	2,000
4120127 Training	2,194	2,500	2,500	2,500
4120128 Travel	-	1,500	1,500	1,500
4120302 Equipment Maintenance	376	1,000	1,000	1,000
4130107 Professional Services	53,056	43,000	43,000	49,000
4146401 IT Charges	92,081	90,413	90,413	65,762
4146402 Telephone Charges	2,156	3,496	3,496	3,530
Total Financing Uses	\$ 906,884	\$ 895,064	\$ 895,064	\$ 961,637

Facilities Services

Objectives & Initiatives

- Maintain high operational uptime of critical building systems through proactive maintenance and rapid response
- Deliver facility improvement and capital projects on schedule, supporting long-term asset performance
- Ensure cost-effective operations through efficient resource management and strategic purchasing
- Enhance work environments across City facilities, contributing to employee satisfaction, safety, and productivity

Prior-Year Accomplishments

- Completed the Safety Corridor Project at City Hall, improving staff movement, visibility, and internal security within Administration, HR, and Administrative Services, including workspace upgrades
- Replaced the City Hall boiler system with redundant units, increasing efficiency and significantly reducing the risk of operational downtime
- Replaced failing storm drain systems at City Hall and Court parking lots, avoiding costly emergency repairs
- Remediated flood damage at the Senior Center and restored the facility to a better than previous condition
- Replaced deteriorated doors and frames at the Amphitheater, improving safety, security, and long-term durability
- Completed the River Oaks Bridal Room addition, enhancing facility functionality and revenue potential
- Replaced failed shower surrounds at Fire Stations 32 and 35, improving durability and supporting firefighter morale and daily operations
- Conducted facility inspections and due diligence for the Arbor Building acquisition, helping the City avoid unforeseen financial risk
- Provided facilities expertise and support for major capital projects, including the Public Works Fleet Building and Fire Station 31

Facilities Services

Performance Measures & Analysis

Performance Measures	2025 Actual	2026 Goal/Forecast	2026 Estimated	2027 Goal/Forecast
Power - Avg. Peak Demand (kilowatts)	655	611	625	600
Power - Kilowatt hours	2,763,072	2,300,000	2,836,851	2,800,000
Natural Gas - Dekatherms	8,750	12,000	10,160	12,000
System Inspections per Month	120	100	112	125
System Breakdowns (Failures)	4	0	1	0
Work Orders Completed	1,267	1,600	1,100	1,600
Avg. Work Order Response Time (days)	1.90	1.50	2.50	1.50
% of Work Orders Completed w/in 24 hrs.	84%	98%	79%	90%
Projects Expenditures per FTE	\$97,691	\$50,000	\$96,000	\$97,500

Cost Center 1740	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Sources:				
General Taxes & Revenue	\$ 1,252,122	\$ 1,277,174	\$ 1,256,881	\$ 1,429,843
Administrative Charges				
3141021 Redevelopment Agency	13,431	12,225	12,225	11,794
3141024 Recreation	162,497	150,088	150,088	136,585
3141026 Arts Guild	87,271	77,010	61,562	16,894
3141027 Street Lighting	3,123	2,877	2,877	2,667
3141028 Storm Water	25,438	23,439	23,439	21,723
3141051 Water	134,091	122,923	122,923	124,834
3141053 Amphitheater	-	-	15,448	28,797
3141054 Sandy Recreation Center	39	1,118	1,118	-
3141056 Golf	46,065	40,176	40,176	62,154
3141061 Fleet	9,043	6,362	6,362	12,756
3141064 Information Technology	58,209	53,633	53,633	49,707
3141065 Risk Management	19,641	17,946	17,946	17,096
3161102 Charging Station Fees	32,823	25,000	45,294	48,000
Total Financing Sources	\$ 1,843,793	\$ 1,809,971	\$ 1,809,971	\$ 1,962,850
Financing Uses:				
4110101 Regular Pay	\$ 653,553	\$ 674,043	\$ 674,043	\$ 658,025
4110102 Seasonal/PTNB Pay	147,136	112,889	112,889	138,348
4110103 Overtime/Gap Pay	1,132	-	-	-
4110104 On Call Pay	9,135	9,089	9,089	9,089
4110201 Variable Benefits	153,221	156,814	156,814	154,478
4110202 Fixed Benefits	209,615	213,608	213,608	215,841
4110203 PTO Disbursement	3,482	4,400	4,400	1,800
4110301 Vehicle Allowance	3,604	3,470	3,470	3,470
4110302 Phone Allowance	1,758	2,340	2,340	2,340
4110303 Uniform Allowance	3,158	-	-	3,500
4120115 Miscellaneous Supplies	100	-	-	-
4120124 Special Programs	1,431	-	-	-
4120127 Training	-	500	500	2,500
4120128 Travel	-	865	865	865
4120201 Utility Payments - Power	299,230	245,600	245,600	282,143
4120202 Utility Payments - Gas	74,888	99,690	99,690	79,475
4120203 Utility Payments - Water	7,633	9,730	9,730	9,730

Facilities Services

Cost Center 1740	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Uses (continued):				
4120204 Utility Payments - Storm Water	8,754	8,100	8,100	8,100
4120205 Utility Payments - Street Lights	820	552	552	552
4120207 Utility Payments - Sewer	2,831	1,920	1,920	1,920
4120301 Building Maintenance	121,211	118,740	118,740	118,740
4120302 Equipment Maintenance	927	2,600	2,600	2,600
4120701 Software Licenses & Maintenance	18,670	18,000	18,000	18,000
4130107 Professional Services	57,329	60,261	60,261	60,261
4146101 Fleet O&M Charges	19,322	13,535	13,535	16,295
4146102 Fleet Purchase Charges	-	-	-	115,000
4146401 IT Charges	43,367	42,355	42,355	48,866
4146402 Telephone Charges	1,198	4,370	4,370	4,412
4160101 Equipment	289	6,500	6,500	6,500
Total Financing Uses	\$ 1,843,793	\$ 1,809,971	\$ 1,809,971	\$ 1,962,850

Fund 23000 - Sandy City Arbor Building

Cost Center 1740	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Sources:				
3180301 Building Leases	\$ -	\$ -	315,000	1,260,000
341212 Transfer In - RDA Civic Ctr. North	-	-	477,064	-
Total Financing Sources	\$ -	\$ -	\$ 792,064	\$ 1,260,000
Financing Uses:				
4120201 Utility Payments - Power	-	-	20,250	81,000
4120202 Utility Payments - Gas	-	-	12,750	51,000
4120203 Utility Payments - Water	-	-	800	3,200
4120204 Utility Payments - Storm Water	-	-	1,250	5,000
4120205 Utility Payments - Street Lights	-	-	125	500
4120207 Utility Payments - Sewer	-	-	400	1,600
4120301 Building Maintenance	-	-	3,750	15,000
4120302 Equipment Maintenance	-	-	3,750	15,000
4120701 Software Licenses & Maintenance	-	-	500	2,000
4130602 Property Insurance	-	-	7,500	30,000
4130107 Professional Services	-	-	50,000	200,000
4130801 Technical Support Services	-	-	6,250	25,000
4160101 Equipment	-	-	3,750	15,000
4170101 Capital Outlays	-	-	100,000	477,064
44 Transfers Out				
4421005 RDA Civic Center North	-	-	-	50,000
4431025 Council Chambers Bonds	-	-	-	77,500
4431026 Arbor Building Bonds	-	-	-	619,500
Total Financing Uses	\$ -	\$ -	\$ 211,075	\$ 1,668,364
Excess (Deficiency) Sources over Uses	-	-	580,989	(408,364)
Balance - Beginning	-	-	-	580,989
Balance - Ending	\$ -	\$ -	\$ 580,989	\$ 172,625

Objectives & Initiatives

Maintain and Improve Basic Core Municipal Services

- Provide high quality telephone, data, and other information technology services to city departments
- Maintain IT system continuity and reliability for all city operations
- Protect against security threats and minimize the impact of security breach incidents
- Provide and maintain quality geographical information systems (GIS)

Prior-Year Accomplishments

- **Security Enhancements** - Constant communication with SentinelOne, Utah Cyber Center and MS-ISAC for Security vulnerabilities. We are working closely with CISA, Utah SIAC and other agencies to understand where we can increase our security. Maintained our cybersecurity insurance Policy. Maintained our Microsoft security risk score. Completed all IT required audits for all depts.
- **Efficiency and Service Improvements** - Changed Fire Cradlepoint to IPSec VPN back to City Hall
Installed Fiber to new Fire Station 31. Upgraded 5 new Cityhall servers with better performing technology. Enhancements were made in Workday to improve reporting capabilities and streamline business processes.
- **Technology Upgrades** - Completed Station 31 IT conference / training room with audio/video equipment. Completed Workday Integrations with Euna, One America, US Bank for Instacards, and Utah Transarency.

Performance Measures & Analysis

Performance Measures	2025 Actual	2026 Goal/Forecast	2026 Estimated	2027 Goal/Forecast
% of Help Calls Closed the Same Day	82.22%	90.00%	90.00%	90.00%
% of Help Calls Open More than 1 Week	2.86%	3.50%	2.86%	2.50%
Help Calls Closed	8,160	9,000	8,500	9,000
Information Security/Risk Score	86.04%	85.00%	85.00%	85.00%

Fund 64000 - Information Technology

Cost Center 1750	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Sources:				
3146401 IT Charges	\$ 3,804,481	\$ 3,780,301	\$ 3,780,301	\$ 3,959,366
3146402 Telephone Charges	113,071	137,941	137,941	129,541
3170101 Interest Income	44,117	14,000	14,000	14,000
3170102 Fair Value of Investment Adjustmen	1,809	-	-	-
3330101 Sale of Fixed Assets	14,062	4,000	4,000	4,000
3466000 Transfer In - Equipment Managemen	59,204	-	-	-
Total Financing Sources	\$ 4,036,744	\$ 3,936,242	\$ 3,936,242	\$ 4,106,907
Financing Uses:				
4110101 Regular Pay	\$ 1,133,305	\$ 1,223,965	\$ 1,223,965	1,129,833
4110103 Overtime/Gap Pay	-	-	-	-
4110104 On Call Pay	8,160	15,189	15,189	15,189
4110201 Variable Benefits	236,952	262,514	262,514	240,509
4110202 Fixed Benefits	232,191	242,544	242,544	232,746
4110203 PTO Disbursement	5,809	6,500	6,500	6,500
4110302 Phone Allowance	3,113	4,200	4,200	4,200
4110305 Mileage Reimbursement	166	1,400	1,400	1,400
4120114 Meetings	578	-	-	-
4120117 Office Supplies	4,739	4,000	4,000	4,000
4120120 Printing & Copying	-	100	100	100
4120126 Subscriptions & Memberships	256	1,000	1,000	1,000
4120127 Training	-	1,000	1,000	6,000
4120128 Travel	2,151	4,000	4,000	8,000
4120302 Equipment Maintenance	5,318	5,000	5,000	5,000
4120701 Software Licenses & Maintenance	1,174,547	1,161,398	1,161,398	1,411,104
4120702 Data & Voice Communications	57,254	46,677	46,677	47,175
4130107 Professional Services	23,930	17,400	17,400	50,000
4141001 Administrative Charges	571,282	560,229	560,229	573,749
4146501 Risk Management Charges	10,828	11,597	11,597	11,872
4160101 Equipment	1,211,463	991,510	941,510	398,000
Total Financing Uses	\$ 4,682,042	\$ 4,560,223	\$ 4,510,223	\$ 4,146,377
Excess (Deficiency) Sources over Uses	(645,297)	(623,981)	(573,981)	(39,470)
Accrual Adjustment	11,819	-	-	-
Balance - Beginning	1,281,223	647,745	647,745	73,764
Balance - Ending	\$ 647,745	\$ 23,764	\$ 73,764	\$ 34,294

NON-DEPARTMENTAL

Non-Departmental

Cost Center 1900	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Sources:				
General Taxes & Revenue	\$ 1,544,051	\$ 1,540,600	\$ 1,540,600	\$ 1,787,649
Administrative Charges				
3141024 Recreation	3,628	4,720	4,720	2,107
3141026 Arts Guild	1,204	14,819	11,847	-
3141052 Waste Collection	651	1,165	1,165	-
3141053 Amphitheater	-	-	2,972	-
3141064 Information Technology	3,168	3,876	3,876	4,189
Total Financing Sources	\$ 1,552,702	\$ 1,565,180	\$ 1,565,180	\$ 1,793,945
Financing Uses:				
4120114 Meetings	\$ 3,843	\$ -	\$ -	\$ -
4120115 Miscellaneous Supplies	19,207	1,000	1,000	1,000
4120124 Special Programs				
19001001 General Government	23,500	27,500	27,500	27,500
19001006 Community Engagement	43,603	13,000	13,000	13,000
19001009 Sandy Ambassadors	3,615	5,000	5,000	5,000
19001010 Healthy Cities	80	3,000	3,000	3,000
19001011 Sister Cities Program	-	1,500	1,500	1,500
19001012 Citizen Scholarship	94	-	-	-
19002106 Neighborhood Traffic Safety	97,172	100,000	100,000	-
19003407 Healing Field	800	10,000	10,000	10,000
19003900 Utility Box Art	34,000	34,000	34,000	34,000
19006733 Employee Tuition Reimb.	15,711	18,000	18,000	-
19006734 Employee Recognition	33,421	22,000	22,000	-
19006735 Leadership Training	3,801	5,000	5,000	5,000
4120126 Subscriptions & Memberships	105,811	83,000	83,000	83,000
4120128 Travel	3,686	-	-	-
4130104 Grant Acquisition	-	-	-	95,000
4130105 Marketing Services	-	7,000	7,000	7,000
4130107 Professional Services	55,036	23,800	23,800	3,800
4130301 Audit Services	-	56,800	56,800	-
4130401 Court Appointed Counsel	91,895	120,000	120,000	120,000
4146103 Fleet Accident Charges	17,852	26,000	26,000	26,000
4146501 Risk Management Charges	657,030	706,861	706,861	1,057,426
4160101 Equipment	3,849	-	-	-
4180101 Grants				
Central Wasatch Commission	37,500	1,900	1,900	1,900
Jordan River Commission	4,720	4,000	4,000	4,000
Sandy Club for Boys and Girls	113,254	113,254	113,254	113,254
Sandy Museum	23,221	22,565	22,565	22,565
South Valley Chamber	160,000	160,000	160,000	160,000
Total Non-Departmental	\$ 1,552,702	\$ 1,565,180	\$ 1,565,180	\$ 1,793,945

Debt Service

Fund 31011 - Storm Water Bonds

Cost Center 1000	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Sources:				
3428000 Transfer In - Storm Water	\$ 461,100	\$ 456,100	\$ 456,100	\$ 455,600
Total Financing Sources	\$ 461,100	\$ 456,100	\$ 456,100	\$ 455,600
Financing Uses:				
4310101 Principal Payment	\$ 370,000	\$ 380,000	\$ 380,000	\$ 395,000
4310201 Interest Payment	89,600	74,600	74,600	59,100
4310301 Paying Agent Fees	1,500	1,500	1,500	1,500
Total Financing Uses	\$ 461,100	\$ 456,100	\$ 456,100	\$ 455,600
Excess (Deficiency) Sources over Uses	-	-	-	-
Fund Balance (Deficit) - Beginning	-	-	-	-
Fund Balance (Deficit) - Ending	\$ -	\$ -	\$ -	\$ -

Fund 31015 - 2007 Soccer Stadium Bonds

Cost Center 1000	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Sources:				
3170101 Interest Income	\$ 44,363	\$ 32,000	\$ 32,000	\$ 32,000
3421009 Transfer In - CDA 9400 South	2,835,962	3,297,100	3,297,100	3,405,800
Total Financing Sources	\$ 2,880,325	\$ 3,329,100	\$ 3,329,100	\$ 3,437,800
Financing Uses:				
4310101 Principal Payment	\$ 2,495,000	\$ 3,040,000	\$ 3,040,000	\$ 3,275,000
4310201 Interest Payment	382,825	284,600	284,600	158,300
4310301 Paying Agent Fees	2,500	4,500	4,500	4,500
Total Financing Uses	\$ 2,880,325	\$ 3,329,100	\$ 3,329,100	\$ 3,437,800
Excess (Deficiency) Sources over Uses	-	-	-	-
Fund Balance (Deficit) - Beginning	800,000	800,000	800,000	800,000
Fund Balance (Deficit) - Ending	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000

Fund 31017 - 2008 Soccer Stadium Bonds

Cost Center 1000	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Sources:				
3421009 Transfer In - CDA 9400 South	\$ 800,370	\$ 807,397	\$ 807,397	\$ 802,880
Total Financing Sources	\$ 800,370	\$ 807,397	\$ 807,397	\$ 802,880
Financing Uses:				
4310101 Principal Payment	\$ 677,000	\$ 702,000	\$ 702,000	\$ 721,000
4310201 Interest Payment	121,270	98,591	98,591	75,074
4310301 Paying Agent Fees	2,100	6,806	6,806	6,806
Total Financing Uses	\$ 800,370	\$ 807,397	\$ 807,397	\$ 802,880
Excess (Deficiency) Sources over Uses	-	-	-	-
Fund Balance (Deficit) - Beginning	-	-	-	-
Fund Balance (Deficit) - Ending	\$ -	\$ -	\$ -	\$ -

Fund 31020 - Hale Center Theatre Bonds

Cost Center 1000	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Sources:				
3160301 Hale Centre Theatre Lease	\$ 2,853,763	\$ 2,856,762	\$ 775,881	\$ -
3170103 Accrued Interest on Leases	428,472	-	-	-
3190404 Other Revenue	2,500	2,500	2,500	-
Total Financing Sources	\$ 3,284,735	\$ 2,859,262	\$ 778,381	\$ -
Financing Uses:				
4310101 Principal Payment	\$ 1,240,000	\$ 1,305,000	\$ 2,028,931	\$ -
4310201 Interest Payment	1,613,763	1,551,762	775,881	-
4310301 Paying Agent Fees	2,500	2,500	2,500	-
Total Financing Uses	\$ 2,856,263	\$ 2,859,262	\$ 2,807,312	\$ -
Excess (Deficiency) Sources over Uses	428,472	-	(2,028,931)	-
Fund Balance (Deficit) - Beginning	1,600,459	2,028,931	2,028,931	-
Fund Balance (Deficit) - Ending	\$ 2,028,931	\$ 2,028,931	\$ -	\$ -

Note: Balances in Fund 31020 reflect funds tied to recent GASB 87 pronouncements. Funding recognized under this pronouncement is not spendable.

Fund 31021 - 2022 State Infrastructure Bank Loan

Cost Center 1000	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Sources:				
34121005 Transfer In - RDA Civic Center North	\$ 1,140,481	\$ 1,140,481	\$ 1,140,481	\$ 1,140,481
Total Financing Sources	\$ 1,140,481	\$ 1,140,481	\$ 1,140,481	\$ 1,140,481
Financing Uses:				
4310101 Principal Payment	\$ 917,935	\$ 932,643	\$ 932,643	\$ 948,405
4310201 Interest Payment	222,546	207,838	207,838	192,076
Total Financing Uses	\$ 1,140,481	\$ 1,140,481	\$ 1,140,481	\$ 1,140,481
Excess (Deficiency) Sources over Uses	-	-	-	-
Fund Balance (Deficit) - Beginning	-	-	-	-
Fund Balance (Deficit) - Ending	\$ -	\$ -	\$ -	\$ -

Fund 31022 - 2023 State Infrastructure Bank Loan

Cost Center 1000	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Sources:				
34121005 Transfer In - RDA Civic Center North	\$ 452,029	\$ 452,030	\$ 452,030	\$ 452,031
Total Financing Sources	\$ 452,029	\$ 452,030	\$ 452,030	\$ 452,031
Financing Uses:				
4310101 Principal Payment	\$ 288,561	\$ 297,940	\$ 297,940	\$ 307,624
4310201 Interest Payment	163,468	154,090	154,090	144,407
Total Financing Uses	\$ 452,029	\$ 452,030	\$ 452,030	\$ 452,031
Excess (Deficiency) Sources over Uses	-	-	-	-
Fund Balance (Deficit) - Beginning	-	-	-	-
Fund Balance (Deficit) - Ending	\$ -	\$ -	\$ -	\$ -

Fund 31023 - 2023 Monroe Street Extension Bonds

Cost Center 1000	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Sources:				
3110101 Property Taxes - Current	\$ 900,000	\$ 900,000	\$ 900,000	\$ 900,000
3443110 Transfer In - Monroe Street	135,755	-	-	-
Total Financing Sources	\$ 1,035,755	\$ 900,000	\$ 900,000	\$ 900,000
Financing Uses:				
4310101 Principal Payment	\$ 500,000	\$ 525,000	\$ 525,000	\$ 550,000
4310201 Interest Payment	398,000	373,000	373,000	346,750
4120101 Interest Expense	7,051	5,500	5,500	-
4310301 Paying Agent Fees	2,500	2,500	2,500	2,500
Total Financing Uses	\$ 907,551	\$ 906,000	\$ 906,000	\$ 899,250
Excess (Deficiency) Sources over Uses	128,204	(6,000)	(6,000)	750
Fund Balance (Deficit) - Beginning	-	128,204	128,204	122,204
Fund Balance (Deficit) - Ending	\$ 128,204	\$ 122,204	\$ 122,204	\$ 122,954

Fund 31024- 2024 Fire Station 31 Bonds

Cost Center 1000	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Sources:				
3110101 Property Taxes - Current	\$ 1,481,726	\$ 1,480,600	\$ 1,480,600	\$ 1,479,600
3110103 Property Taxes - Delinquent	13,483	-	-	-
3110501 Motor Vehicle Fee	94,905	-	-	-
3170101 Interest Income	13,457	-	-	-
Total Financing Sources	\$ 1,603,571	\$ 1,480,600	\$ 1,480,600	\$ 1,479,600
Financing Uses:				
4310101 Principal Payment	\$ 610,000	\$ 620,000	\$ 620,000	\$ 650,000
4310201 Interest Payment	866,873	858,600	858,600	827,600
4310301 Paying Agent Fees	200	2,000	2,000	2,000
Total Financing Uses	\$ 1,477,073	\$ 1,480,600	\$ 1,480,600	\$ 1,479,600
Excess (Deficiency) Sources over Uses	126,499	-	-	-
Fund Balance (Deficit) - Beginning	-	126,499	126,499	126,499
Fund Balance (Deficit) - Ending	\$ 126,499	\$ 126,499	\$ 126,499	\$ 126,499

Fund 31025 - City Council Chambers Bonds

Cost Center 1000	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Sources:				
3423000 Transfer In - Arbor Building	\$ -	\$ -	\$ -	\$ 77,500
Total Financing Sources	\$ -	\$ -	\$ -	\$ 77,500
Financing Uses:				
4310101 Principal Payment	\$ -	\$ -	\$ -	\$ 34,000
4310201 Interest Payment	-	-	-	43,500
Total Financing Uses	\$ -	\$ -	\$ -	\$ 77,500
Excess (Deficiency) Sources over Uses	-	-	-	-
Fund Balance (Deficit) - Beginning	-	-	-	-
Fund Balance (Deficit) - Ending	\$ -	\$ -	\$ -	\$ -

Fund 31026- Arbor Building Bonds

Cost Center 1000	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Sources:				
3423000 Transfer In - Arbor Building	\$ -	\$ -	\$ -	\$ 619,500
Total Financing Sources	\$ -	\$ -	\$ -	\$ 619,500
Financing Uses:				
4310101 Principal Payment	\$ -	\$ -	\$ -	\$ 222,000
4310201 Interest Payment	-	-	-	394,930
4310301 Paying Agent Fees	-	-	-	2,570
Total Financing Uses	\$ -	\$ -	\$ -	\$ 619,500
Excess (Deficiency) Sources over Uses	-	-	-	-
Fund Balance (Deficit) - Beginning	-	-	-	-
Fund Balance (Deficit) - Ending	\$ -	\$ -	\$ -	\$ -

Fund 6600 - Equipment Management

	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Sources:				
341100 Transfer In - General Fund	\$ 1,666,230	\$ -	\$ -	\$ -
Total Financing Sources	\$ 1,666,230	\$ -	\$ -	\$ -
Financing Uses:				
11 Mayor				
4160101 Equipment	\$ -	\$ 8,732	\$ 8,732	\$ -
4146102 Fleet Purchase Charges	-	-	-	-
12 Administration				
4160101 Equipment	-	58,931	58,931	-
4146102 Fleet Purchase Charges	-	-	-	-
13 City Council				
4160101 Equipment	4,583	26,000	26,000	-
4146102 Fleet Purchase Charges	-	-	-	-
14 City Attorney				
4160101 Equipment	5,116	19,500	19,500	-
4146102 Fleet Purchase Charges	-	-	-	-
15 Court Services				
4160101 Equipment	9,634	29,165	29,165	-
4146102 Fleet Purchase Charges	-	-	-	-
17 Administrative Services				
4160101 Equipment	7,200	14,595	14,595	-
4146102 Fleet Purchase Charges	-	33,911	33,911	-
19 Non-Departmental				
4160101 Equipment	219,284	-	-	-
21 Police & Animal Services				
4160101 Equipment	71,009	26,734	26,734	-
4146102 Fleet Purchase Charges	510,000	216,000	216,000	-
22 Fire				
4160101 Equipment	177,748	126,350	126,350	-
4146102 Fleet Purchase Charges	55,000	115,000	115,000	-
31 Public Works				
4160101 Equipment	10,621	77,400	77,400	-
4146102 Fleet Purchase Charges	250,000	460,000	460,000	-
41 Parks & Recreation				
4160101 Equipment	11,715	184,984	184,984	-
4146102 Fleet Purchase Charges	145,000	-	-	-
51 Community Development				
4160101 Equipment	7,967	35,000	35,000	-
4146102 Fleet Purchase Charges	-	-	-	-
4426000 Transfer Out - Sandy Arts Guild	-	-	-	-
4441000 Transfer Out - Gen. Capital Proj.	396,466	535,969	535,969	-
4464000 Transfer Out - IT	59,204	-	-	-
Total Financing Uses	\$ 1,940,547	\$ 1,968,271	\$ 1,968,271	\$ -
Excess (Deficiency) Sources over Uses	(274,317)	(1,968,271)	(1,968,271)	-
Balance - Beginning	2,242,588	1,968,271	1,968,271	-
Balance - Ending	\$ 1,968,271	\$ -	\$ -	\$ -

Fund 67001 - Payroll Management

	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Sources:				
3146701 Payroll Management Charges	\$ 860,635	\$ -	\$ -	\$ -
3170101 Interest Income	110,159	85,000	85,000	85,000
3170102 Fair Value of Investment Adjustment	10,525	-	-	-
Total Financing Sources	\$ 981,319	\$ 85,000	\$ 85,000	\$ 85,000
Financing Uses:				
411010 PTO Accrual/Separation Payout	\$ 563,152	\$ 500,000	\$ 500,000	\$ 500,000
411211 Variable Benefits	13,107	105,000	105,000	105,000
Total Financing Uses	\$ 576,259	\$ 605,000	\$ 605,000	\$ 605,000
Excess (Deficiency) of Sources over Uses	\$ 405,059	\$ (520,000)	\$ (520,000)	\$ (520,000)

Fund 67002 - Sandy Health Clinic

Cost Center 1730	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Sources:				
3161101 Health Clinic Fees	\$ 121,210	\$ 120,000	\$ 120,000	\$ 120,000
3146702 Benefits Management Charges	642,405	574,000	574,000	607,000
3170101 Interest Income	11,635	7,000	7,000	7,000
Total Financing Sources	\$ 775,251	\$ 701,000	\$ 701,000	\$ 734,000
Financing Uses:				
412421 Postage	\$ 57	\$ -	\$ -	\$ -
413570 Clinic Services	687,945	694,000	694,000	727,000
413890 Miscellaneous Services	540	-	-	-
Total Financing Uses	\$ 688,542	\$ 694,000	\$ 694,000	\$ 727,000
Excess (Deficiency) of Sources over Uses	\$ 86,708	\$ 7,000	\$ 7,000	\$ 7,000

Fund 67003 - Benefits Management

	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Sources:				
3146702 Benefits Management Charges	\$ 20,176,963	\$ 22,441,441	\$ 22,441,441	\$ 22,441,441
3190404 Other Revenue	82	-	-	-
Total Financing Sources	\$ 20,177,046	\$ 22,441,441	\$ 22,441,441	\$ 22,441,441
Financing Uses:				
4110205 Variable Benefits Payments	\$ 10,736,393	\$ 12,345,063	\$ 12,345,063	\$ 12,345,063
4110206 Fixed Benefits Payments	8,945,673	10,096,378	10,096,378	10,096,378
Total Financing Uses	\$ 19,682,066	\$ 22,441,441	\$ 22,441,441	\$ 22,441,441
Excess (Deficiency) of Sources over Uses	\$ 494,979	\$ -	\$ -	\$ -

Fund 67 - Pay & Benefits Management Summary

	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Total Financing Sources	\$ 21,933,615	\$ 23,227,441	\$ 23,227,441	\$ 23,260,441
Total Financing Uses	20,946,868	23,740,441	23,740,441	23,773,441
Excess (Deficiency) Sources over Uses	986,747	(513,000)	(513,000)	(513,000)
Accrual Adjustment	2,448,235	-	-	-
Balance - Beginning	2,624,011	6,058,993	5,545,993	5,032,993
Balance - Ending	\$ 6,058,993	\$ 5,545,993	\$ 5,032,993	\$ 4,519,993

Fund 29 - Special Purpose

	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Sources:				
3110403 Transient Room Tax - State	\$ -	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
3150301 Admin. Code Enforcement Fines	300	2,000	2,000	2,000
3170101 Interest Income	28,256	-	-	-
31903 Donations	1,000	2,000,000	2,000,000	-
3190404 Other Revenue	1,320,451	1,000,000	1,000,000	1,000,000
3410000 Transfer In - General	9,182	20,000	20,000	20,000
Total Financing Sources	\$ 1,359,189	\$ 4,522,000	\$ 4,522,000	\$ 2,522,000
Financing Uses:				
Special Programs	\$ 1,052,375	\$ 5,380,998	\$ 5,358,609	\$ 2,522,000
Total Financing Uses	\$ 1,052,375	\$ 5,380,998	\$ 5,358,609	\$ 2,522,000
Excess (Deficiency) Sources over Uses	306,814	(858,998)	(836,609)	-
Balance - Beginning	529,795	836,609	836,609	-
Balance - Ending	\$ 836,609	\$ (22,389)	\$ -	\$ -

Fund 29005 - Administrative Code Enforcement

	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Sources:				
3150301 Admin. Code Enforcement Fines	\$ 300	\$ 2,000	\$ 2,000	\$ 2,000
3410000 Transfer In - General	9,182	20,000	20,000	20,000
Total Financing Sources	\$ 9,482	\$ 22,000	\$ 22,000	\$ 22,000
Financing Uses:				
4120124 Special Programs	\$ 1,349	\$ 500	\$ 500	\$ 500
4130107 Professional Services	8,133	21,500	21,500	21,500
Total Financing Uses	\$ 9,482	\$ 22,000	\$ 22,000	\$ 22,000
Excess (Deficiency) Sources over Uses	-	-	-	-
Balance - Beginning	-	-	-	-
Balance - Ending	\$ -	\$ -	\$ -	\$ -

Note: The detailed budget is shown here but is also reflected in the Fund 29 - Special Purpose summary

Fund 29033 - Sandy Parks & Recreation Foundation

	2025 Actual	2026 Budget	2026 Estimated	2027 Tentative
Financing Sources:				
3190302 Donations - Foundation	\$ -	\$ 2,000,000	\$ 2,000,000	\$ -
Total Financing Sources	\$ -	\$ 2,000,000	\$ 2,000,000	\$ -
Financing Uses:				
4170101 Capital Outlays				
120054 Sandy Recreation Center	\$ -	\$ 2,000,000	\$ 2,000,000	\$ -
Total Financing Uses	\$ -	\$ 2,000,000	\$ 2,000,000	\$ -
Excess (Deficiency) Sources over Uses	-	-	-	-
Balance - Beginning	-	-	-	-
Balance - Ending	\$ -	\$ -	\$ -	\$ -

Note: The detailed budget is shown here but is also reflected in the Fund 29 - Special Purpose summary

Consolidated Capital Projects Schedule

City Council	2026 Budget	2027 Approved	2028 Planned	2029 Planned	2030 Planned	2031 Planned
121301 - Council Chamber Tech & Security Upgrades - This funding will be used to remodel the City Council Chamber to improve A/V systems, safety concerns, and other general improvements.						
41000 General Revenue	\$ 355,996	\$ -	\$ -	\$ -	\$ -	\$ -
Total City Council	\$ 355,996	\$ -	\$ -	\$ -	\$ -	\$ -

Facilities	2026 Budget	2027 Approved	2028 Planned	2029 Planned	2030 Planned	2031 Planned
120001 - 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.						
41000 General Revenue	\$ 910,624	\$ 675,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
120501 - Justice Center Joint Information Center - This funding is to create a joint information center to accommodate media during an emergency.						
41000 General Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
122501 - Arbor Building - For tenant improvements as needed when tenant changes occur, and for capital repairs as needed for items such as HVAC, roofing, flooring, electrical, plumbing, etc.						
23000 Arbor Building	\$ -	\$ 477,064	\$ -	\$ -	\$ -	\$ -
122601 - Crescent View Middle School - For professional services due diligence work related to the possible acquisition of this property such as soils testing, surveys, inspections, etc.						
41000 General Revenue	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -
Total Administration	\$ 910,624	\$ 1,202,064	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000

Amphitheater	2026 Budget	2027 Approved	2028 Planned	2029 Planned	2030 Planned	2031 Planned
120053 - Amphitheater Improvements - This funding will be used for improvements to the Sandy Amphitheater.						
53000 Amphitheater	\$ 435,374	\$ 50,000	\$ -	\$ -	\$ -	\$ -
Total	\$ 435,374	\$ 50,000	\$ -	\$ -	\$ -	\$ -
Total Amphitheater	\$ 435,374	\$ 50,000	\$ -	\$ -	\$ -	\$ -

Court Services	2026 Budget	2027 Approved	2028 Planned	2029 Planned	2030 Planned	2031 Planned
120002 - Justice Center - This funding will be used for improvements to the Justice Center.						
41000 General Revenue	\$ 10,018	\$ -	\$ -	\$ -	\$ -	\$ -
Total Council	\$ 10,018	\$ -	\$ -	\$ -	\$ -	\$ -

Information Technology	2026 Budget	2027 Approved	2028 Planned	2029 Planned	2030 Planned	2031 Planned
460001 - General Equipment - This amount is for unscheduled adjustments to the capital plan, administrative equipment, and Thin Client equipment.						
64000 IT Capital	\$ 215,768	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
460002 - Enterprise Resource Planning Software - This is to fund implementation costs for the City's new software						
64000 IT Capital	\$ 375,900	\$ -	\$ -	\$ -	\$ -	\$ -
460003 - Content Services Platform - This money is for the replacement of the document imaging system.						
64000 IT Capital	\$ 14,134	\$ -	\$ -	\$ -	\$ -	\$ -
460004 - Uninterrupted Power Supply (UPS) - For replacement of UPS at remote sites.						
64000 IT Capital	\$ 9,764	\$ 8,000	\$ -	\$ 58,000	\$ -	\$ -
460006 - Thin Client - This funding will be used to replace Thin Client servers.						
64000 IT Capital	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -
460009 - Utility Billing Software - This amount will be used to fund Utility Billing Software upgrades.						
64000 IT Capital	\$ 113,740	\$ -	\$ -	\$ -	\$ -	\$ -
460010 - Software Integrations - This funds any data integrations required to retrieve data from the City's various software systems.						
64000 IT Capital	\$ 105,000	\$ -	\$ -	\$ -	\$ -	\$ -
460011 - Cashiering Software - Funds the replacement of the City's cashiering software.						
64000 IT Capital	\$ 47,204	\$ -	\$ -	\$ -	\$ -	\$ -
460012 - Citywide GIS - This includes funding for the GIS main plotter, aerial photo updates, and server.						
64000 IT Capital	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -
460016 - City Hall Virtual Servers - Funds the replacement of virtual servers at City Hall.						
64000 IT Capital	\$ 100,000	\$ -	\$ -	\$ 100,000	\$ -	\$ -
460017 - Cybersecurity Improvements - Funds the replacement of various security edge infrastructure items such as firewalls, SAN boxes, mail delivery analyzers, intrusion detection protection, etc.						
64000 IT Capital	\$ -	\$ 125,000	\$ -	\$ -	\$ -	\$ -
460018 - Data Switches - Funds the replacement of data switches at the City's buildings.						
64000 IT Capital	\$ -	\$ 65,000	\$ -	\$ -	\$ -	\$ -
64033 - Storage Area Network (SAN) - Funds the replacement of a SAN at City Hall.						
64000 IT Capital	\$ -	\$ -	\$ -	\$ 125,000	\$ -	\$ -
640XX - Multi-Purpose Room IT Upgrades - Funds upgrades/replacement of IT equipment in the Multi-Purpose Room.						
64000 IT Capital	\$ -	\$ -	\$ 34,000	\$ -	\$ -	\$ -
Total Information Technology	\$ 991,510	\$ 398,000	\$ 134,000	\$ 383,000	\$ 100,000	\$ 100,000

Police	2026 Budget	2027 Approved	2028 Planned	2029 Planned	2030 Planned	2031 Planned
122602 - Police City Hall Expansion - Capital improvements to meet growth and expansion needs of the police department						
42210 Police Impact Fees	\$ -	\$ 14,000	\$ -	\$ -	\$ -	\$ -
120021 - Police Remodels - Enhancing functional layout and replacing aging components in current facilities.						
41000 General Revenue	\$ 226,067	\$ -	\$ -	\$ -	\$ -	\$ -
19099 - Capital Contingency - This funding will be used for future expansion to handle growth from new development.						
42210 Police Impact Fees	\$ 33,544	\$ -	\$ -	\$ -	\$ -	\$ -
Total Police	\$ 259,611	\$ 14,000	\$ -	\$ -	\$ -	\$ -

Fire	2026 Budget	2027 Approved	2028 Planned	2029 Planned	2030 Planned	2031 Planned
121831 - Fire Station #31 - This funding was for relocating/expanding Fire Station #31 to better service areas of growth.						
43120 Fire Station 31 Bond	\$ 8,321,156	\$ -	\$ -	\$ -	\$ -	\$ -
42220 Fire Impact Fees	567,716	-	-	-	-	-
	<u>\$ 8,888,872</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
19099 - Capital Contingency - for future expansion of facilities and eligible heavy apparatus to handle growth from new development.						
42220 Fire Impact Fees	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ -
Total Fire	\$ 8,888,872	\$ 80,000	\$ -	\$ -	\$ -	\$ -

Engineering	2026 Budget	2027 Approved	2028 Planned	2029 Planned	2030 Planned	2031 Planned
EXPANSION PROJECTS						
120003 - Public Works Facility - Provides funds for building and site improvements.						
41000 General Revenue	\$ 25,227	\$ -	\$ -	\$ -	\$ -	\$ -
121705 - Public Works Facility Rebuild - Funds the master planning demolition, and rebuilding of the Public Works Facility. Current funding was used for the completion of the Fleet Maintenance building.						
41000 General Revenue	\$ 915,000	\$ -	\$ -	\$ -	\$ -	\$ -
130003 - Sidewalk and Curb/Gutter Expansion - Initial funding will install sidewalk sections on the west side of Bryce Drive. Additional funding will be used to construct sidewalk and curb/gutter at other locations throughout the city where they are currently missing.						
41000 General Revenue	\$ 423,000	\$ 167,000	\$ 1,575,000	\$ 375,000	\$ 175,000	\$ 175,000
45000 Capital Grants	-	200,000	-	-	-	-
	<u>\$ 1,338,000</u>	<u>\$ 367,000</u>	<u>\$ 1,575,000</u>	<u>\$ 375,000</u>	<u>\$ 175,000</u>	<u>\$ 175,000</u>
130004 - Traffic Signal Upgrades - Current funding will be used to install Audible Pedestrian Systems at all traffic signal locations. Other annual amounts are for routine hardware upgrades. Additional funds in FY 2029 are for a traffic signal synchronization project.						
41000 General Revenue	\$ 453,592	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 175,000
45000 Capital Grants	27,872	-	-	-	-	-
46310 Road Funds	20,000	50,000	-	-	-	-
	<u>\$ 501,464</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ 175,000</u>
130005 - Electronic Traffic Control Devices - This funds the procurement and installation of driver feedback signs (radar boards) and flashing beacons to be installed at all of the city's crosswalks for pedestrian safety.						
41000 General Revenue	\$ 57,445	\$ -	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
46310 Road Funds	56,925	25,000	-	-	-	-
	<u>\$ 114,370</u>	<u>\$ 25,000</u>	<u>\$ 40,000</u>	<u>\$ 40,000</u>	<u>\$ 40,000</u>	<u>\$ 40,000</u>
131201 - Monroe Street Extension and Improvements - Current funding will be used to purchase right-of-way, build a canal box, and build a new section of Monroe Street from Monroe Plaza Way to 9400 South. The amount in FY 2028 will improve the road from the UDOT Tunnel Signal to Automall Dr/10600 South. In addition, the Automall Drive/10600 South intersection will be rebuilt to favor heavier north/south movements as well as extend eastbound/westbound right turn pockets.						
45000 Capital Grants	\$ 132,782	\$ -	\$ 19,000,000	\$ -	\$ -	\$ -
46310 Road Funds	98,911	-	-	-	-	-
43110 Monroe Street Bond	3,371,857	-	-	-	-	-
	<u>\$ 3,603,550</u>	<u>\$ -</u>	<u>\$ 19,000,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
132201 - 9400 South/500 West Intersection Improvements - This project will widen the intersection and install a traffic signal.						
41000 General Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
132302 - 9000 South/Sandy Parkway Through U-Turn (Federal Match) - This is the City's share to build a U-Turn at Parkland Drive for traffic heading southbound on Sandy Parkway to mitigate traffic congestion.						
41000 General Revenue	\$ 245,131	\$ -	\$ -	\$ -	\$ -	\$ -
132401 - Debris Flow Study - This study will evaluate the risks and develop a mitigation strategy to manage the debris flows caused by runoff from the mountains on the east side of the city.						
41000 General Revenue	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ -
45000 Capital Grants	256,000	-	-	-	-	-
	<u>\$ 336,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Engineering Cont.	2026 Budget	2027 Approved	2028 Planned	2029 Planned	2030 Planned	2031 Planned
132403 - Wasatch Boulevard/Cassowary Drive Intersection – Project will purchase right-of-way to open sight triangles and either increase the radius of Wasatch Blvd or restrict turns to right-in-out.						
41000 General Revenue	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -
132501 - Wasatch Boulevard Hawk Signal – This funds a new signalized pedestrian crossing on Wasatch Blvd, including revised concrete work and all required signal equipment.						
41000 General Revenue	\$ 200,000	\$ -	\$ -	\$ 250,000	\$ -	\$ -
132502 - 11400 S 700 E Dual Lefts – This will widen the intersection to the south (into Draper) for dual EB/WB lefts. This is a joint project with Draper (Sandy City's match).						
41000 General Revenue	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ -
132601 - 11000 S 1000 E Intersection Upgrade - To cover the WFRC match for a new roundabout or pay for a new traffic signal, pending the results of a study.						
41000 General Revenue	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -
132602 - Creek Road Study - Pedestrian crossing study with Cottonwood Heights to determine best crosswalk locations and sidewalk upgrades on creek road from 1300 E to Highland Drive						
41000 General Revenue	\$ -	\$ 27,000	\$ -	\$ -	\$ -	\$ -
132603 - Monroe Phase III SDS - To fund a solutions development study to identify connecting Monroe Street to major highways near the Shops at South Town						
41000 General Revenue	\$ -	\$ 105,000	\$ -	\$ -	\$ -	\$ -
13XXXX - Harrison Street Improvements - Installs sidewalk and curb/gutter from Monroe Street to Midvale City limit.						
41000 General Revenue	\$ -	\$ -	\$ 225,000	\$ -	\$ -	\$ -
13XXXX - 220 East Sidewalk Construction - Funds the construction of sidewalks on both sides of the street from 9000 to 9150 South.						
41000 General Revenue	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ -
13XXXX - 170 East Improvements - This project will install a sidewalk, curb/gutter, and landscape the west side of the road from Segó Lily to 9600 South.						
41000 General Revenue	\$ -	\$ -	\$ -	\$ -	\$ 175,000	\$ -
13XXXX - Riverside Drive - This project funds the design and completion of curbs and gutters at the south end cul-de-sac of Riverside Drive at River Oaks Golf Course.						
41000 General Revenue	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -
13XXXX - 9400 South Widening (300 to 700 East) - This project procures right-of-way and will widen 9400 South to four lanes with the addition of a center turn lane. (Possible Federal Aid Project, funds required in FY 2033.)						
41000 General Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13XXXX - Highland Dr (9800 S to Segó Lily and 114th S to Wasatch Blvd) 2 Lanes - This project will extend Highland Drive between 9800 South and Segó Lily, and construct a two-lane section from 11400 South to Wasatch Boulevard. (Funds required in FY 2033.)						
41000 General Revenue	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ -
13XXXX - Highland Drive EIS - This project funds the Environmental Impact Statement (EIS) which is necessary to receive approval and design direction for the future construction of Highland Drive. This is Sandy's 50% match. Draper City will pay their share for a total of \$292,000.						
41000 General Revenue	\$ -	\$ -	\$ 146,000	\$ -	\$ -	\$ -
13XXXX - 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. Main project funding is required in FY 2030. Funds for FY 2026 are to purchase right-of-way and install a sidewalk and pedestrian crossing at Crescent View Dr.						
41000 General Revenue	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -
13XXXX - 8600 South Sidewalk - This project will purchase the right-of-way and complete construction of a sidewalk from 1300 East to Flat Iron Park.						
41000 General Revenue	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ -
13XXXX - 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 FY 2033.)						
41000 General Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Engineering Cont.	2026 Budget	2027 Approved	2028 Planned	2029 Planned	2030 Planned	2031 Planned
13XXXX - 7800 South Improvements - The plan is to widen the road to three lanes by adding a center turn lane and constructing improvements on the north side of the road from 775 East to Devin Place. Pinch point by the Harmons entrance is the only section remaining.						
41000 General Revenue	\$ -	\$ -	\$ 360,000	\$ -	\$ -	\$ -
13XXXX - 9800 S Improvements - This project will widen the road and install public improvements along 9800 South from 3100 East to Little Cottonwood Canyon Rd.						
41000 General Revenue	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -
13XXXX - 9800 S Improvements - This project will widen the road and install public improvements along 9800 South from 3100 East to Little Cottonwood Canyon Rd.						
41000 General Revenue	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -
13XXXX - Cys Road/700 East Traffic Signal - This project funds the installation of improvements on the northeast corner of Cys Road at 700 East for a future signal which will be installed at this location.						
41000 General Revenue	\$ -	\$ -	\$ 253,000	\$ -	\$ -	\$ -
13XXXX - Bike Lane Improvements - Future funding for NW corner of Sego Lily Drive and State Street to add bike lanes and relocate signal poles. (Funds required in FY 2031).						
41000 General Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13XXXX - 10000 South Extended Turn Pocket - This project builds an extended turn pocket on westbound 10000 South to southbound Monroe Street.						
41000 General Revenue	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ -
13XXXX - 10200 South/10300 South Extension to Monroe - Configuration of this project is still being contemplated pending future master planning of the area and development opportunities.						
45000 Capital Grants	\$ -	\$ -	\$ 5,000,000	\$ -	\$ -	\$ -
13XXXX - 700 West Widening - This project will widen the road to three lanes from 8800 South to 9000 South. This is Sandy City's match (Funds required in 2033)						
41000 General Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13XXXX - State Street Crossing - This provides funds for a separated grade pedestrian crossing at 10200 S (Required match in 2032).						
41000 General Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13XXXX - 10200 South Road and Trail Improvements - This project will build improvements on the north side of the road from the East Jordan Canal to Creek Run Way.						
45000 Capital Grants	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ -
13XXXX - 11400 S 1300 E Right Turn Lane - This project will purchase right-of-way and build a southbound right turn pocket at this intersection. Other improvements include restriping to add eastbound lane capacity, restriping to align the westbound receiving bike lane, shorten wall on southeast corner, and replace traffic signal. FY 2028 funds are Sandy City's match.						
41000 General Revenue	\$ -	\$ -	\$ 332,000	\$ -	\$ -	\$ -
13XXXX - Clean/Reseal Stamped Concrete - This funds work along Sandy City owned and maintained right-of-way.						
41000 General Revenue	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000

Engineering Cont.	2026 Budget	2027 Approved	2028 Planned	2029 Planned	2030 Planned	2031 Planned
REPLACEMENT PROJECTS						
130001 - Street Reconstruction - This funding is for ongoing maintenance and construction.						
41000 General Revenue	\$ 325,420	\$ -	\$ 350,000	\$ 400,000	\$ 450,000	\$ 450,000
46310 Road Funds	2,142,585	770,000	1,100,000	1,100,000	1,100,000	1,100,000
46320 Transportation Tax UCA 2219	1,993,084	2,990,000	2,091,204	2,133,028	2,175,689	2,175,689
Total	\$ 4,461,089	\$ 3,760,000	\$ 3,541,204	\$ 3,633,028	\$ 3,725,689	\$ 3,725,689
130002 - Hazardous Concrete Repair - This is an ongoing project to repair hazardous sections of concrete throughout the city.						
41000 General Revenue	\$ 202,082	\$ -	\$ 125,000	\$ 150,000	\$ 175,000	\$ 175,000
46310 Road Funds	2,450	105,000	-	-	-	-
46320 Transportation Tax UCA 2219	1,437,076	-	-	-	-	-
46330 Transportation Tax UCA 2220	-	1,495,000	1,300,000	1,350,000	1,400,000	1,400,000
Total	\$ 1,641,608	\$ 1,600,000	\$ 1,425,000	\$ 1,500,000	\$ 1,575,000	\$ 1,575,000
130006 - Road Striping - This funding will be used to re-stripe all city roads annually.						
46310 Road Funds	\$ -	\$ 160,000	\$ -	\$ -	\$ -	\$ -
131501 - Cy's Road/Green Way Intersection Improvements - General intersection and safety upgrades for this intersection.						
41000 General Revenue	\$ 25,007	\$ -	\$ -	\$ -	\$ -	\$ -
131802 - Bridge Projects - Current funding provides the match to rebuild two bridges at Willow Green Circle and Cobble Canyon Lane as well as bridges at the following locations: 8000 S over the East Jordan Canal, 9400 S over the East Jordan Canal, 10600 S over the Jordan and Salt Lake Canal, 10600 S over the East Jordan Canal, and 11400 S over the East Jordan Canal. Funds in FY 2027 will be used to repair the bridge deck on Segó Lily Drive at 60 East. Funds in FY 2027 will improve the bridge decks and backfill canals at four other locations.						
41000 General Revenue	\$ 696,231	\$ -	\$ -	\$ -	\$ -	\$ -
132301 - Intersection Reprofile Projects - Lowers the steep intersections of Longdale Dr./1300 East and Bay Meadows Dr./Churchill Downs Dr. to prevent vehicles from scraping the pavement.						
41000 General Revenue	\$ 205,000	\$ -	\$ -	\$ -	\$ -	\$ -
132504 - Automall Drive Safety Improvements - This project will build a roundabout adjacent to the south entrance to Costco to improve traffic movements through this area. (Funds required in FY 2032.)						
41000 General Revenue	\$ 6,000	\$ 60,000	\$ 500,000	\$ -	\$ -	\$ -
13XXXX - Historic Sandy Improvements - This grant funding will be used for various improvements in the Historic Sandy area.						
45000 Capital Grants	\$ -	\$ -	\$ 2,500,000	\$ -	\$ 2,500,000	\$ -
MISCELLANEOUS PROJECTS						
190001 - Subdivision Bonds - This project is an ongoing accumulation of subdivision bonds.						
41010 Subdivision Bonds	\$ 153,007	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Total Engineering	\$ 13,676,684	\$ 6,554,000	\$ 37,622,204	\$ 6,923,028	\$ 8,615,689	\$ 5,865,689

Waste Collection	2026 Budget	2027 Approved	2028 Planned	2029 Planned	2030 Planned	2031 Planned
192501 - Glass Recycling Enclosure - Funds an enclosure for the glass recycling dumpster at the Sandy City Amphitheater/Seniors Center.						
52000 Waste Collection	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ -
Total Waste Collection	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ -

Parks	2026 Budget	2027 Approved	2028 Planned	2029 Planned	2030 Planned	2031 Planned
EXPANSION PROJECTS						
120054 - Sandy Recreation Center - This project is to reconstruct the Sandy Recreation Center in stages to function as a community center.						
29033 Parks & Rec. Foundation	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ -
41000 General Revenue	15,774,027	-	-	-	-	-
42410 Park Impact Fees	2,257,316	478,000	-	-	-	-
45000 Capital Grants	3,000,000	-	-	-	-	-
Total	\$ 23,031,343	\$ 478,000	\$ -	\$ -	\$ -	\$ -
12XXXX - Parks & Recreation Building - This project is for the renovation of the Parks & Recreation building, including seismic upgrades.						
41000 General Revenue	\$ -	\$ -	\$ 6,000,000	\$ 12,000,000	\$ -	\$ -
140002 - Irrigation Improvements - This funding will go toward backflow preventer replacements.						
41000 General Revenue	\$ 20,368	\$ 25,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
140003 - Park Strips/Median Conversion - This funding will be used for landscaping rocks to be used at various City parks and medians. FY 2027 funding is planned for Storm Mountain Park						
41000 General Revenue	\$ 29,796	\$ -	\$ 450,000	\$ 20,000	\$ 20,000	\$ 20,000
140008 - Streetscapes/Wall Replacements - This funding is for repair and capital maintenance of streetscapes and back facing walls within the City. Projects includes improvements with Sandy Beautification and Day of Service and New Castle Fence Replacement. Valley Drive, and Sandy Beautification projects.						
41000 General Revenue	\$ 527,293	\$ 700,000	\$ 650,000	\$ 650,000	\$ 650,000	\$ 650,000
141501 - Memorials - This amount will be used for the sitework of two new statues (Martin Luther King & Abraham Lincoln) that are being donated to the City.						
41000 General Revenue	\$ 49,295	\$ -	\$ -	\$ -	\$ -	\$ -
141801 - Bell Canyon Preservation and Trail Head - This amount will be used for the development/improvement of 10 acres near Bell Canyon including a Bonneville shoreline trail head.						
42410 Park Impact Fees	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -
141802 - Community Events Improvements - Funds improvements near City Hall and the Promenade for community event activities.						
41000 General Revenue	\$ 278,937	\$ -	\$ -	\$ -	\$ -	\$ -
142101 - Workout Stations - This funding is to provide fitness stations along the walking/jogging paths at Flat Iron and Storm Mountain Park.						
42410 Park Impact Fees	\$ 80,000	\$ -	\$ 125,000	\$ 12,500	\$ -	\$ -
142201 - Asphalt the Shops Compound - Project to install approximately 50,000 square feet of asphalt at the Shops Compound.						
41000 General Revenue	\$ 112,548	\$ -	\$ -	\$ -	\$ -	\$ -
142402 - Quarry Bend Pedestrian Bridge - This project constructs a pedestrian bridge over the Ski Connect road or SR-209. This bridge will connect both the Sandy Canal Trail and Ski Connect Trail across the road to Quarry Bend Park and extend the Sandy Canal trail to the north.						
42410 Park Impact Fees	\$ 206,475	\$ -	\$ -	\$ -	\$ -	\$ -
42420 Trail Impact Fees	65,000	-	-	-	-	-
Total	\$ 271,475	\$ -	\$ -	\$ -	\$ -	\$ -
14XXXX - Quail Hollow Park - This funding is for design and phased construction of Quail Hollow Park.						
42410 Park Impact Fees	\$ -	\$ -	\$ -	\$ 3,000,000	\$ -	\$ -
14XXXX - Cemetery Road - Installation of new curbing and asphalt on the roads throughout the City Cemetery.						
41000 General Revenue	\$ -	\$ -	\$ 56,000	\$ -	\$ -	\$ -
14XXXX - Storm Mountain Neos System - Install an electronic interactive amenity at Storm Mountain park. This piece of playground equipmer keeps kids active and using their minds while having fun in a safe playground setting.						
42410 Park Impact Fees	\$ -	\$ -	\$ 55,000	\$ 55,000	\$ -	\$ -
14XXXX - Cairns Land District Purchase - Potential purchase of property near Real Stadium						
42410 Park Impact Fees	\$ -	\$ -	\$ -	\$ 2,000,000	\$ 2,000,000	\$ -

Parks Cont.	2026 Budget	2027 Approved	2028 Planned	2029 Planned	2030 Planned	2031 Planned
REPLACEMENT PROJECTS						
140001 - Playground Replacements - Project to replace various parks throughout the city, including Bell Canyon Park, Flat Iron Lower, Dewey Bluth, Alta Canyon, and Wild Flower Park.						
41000 General Revenue	\$ 340,911	\$ 500,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
140006 - Park & Trail Renovation Projects - This is for trail improvements from Boulders Trail Head to Bell Canyon Reservoir.						
41000 General Revenue	\$ 116,258	\$ 150,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
140009 - Restroom Improvements - restroom remodels planning for Hidden Vally Park, Urban Fishery, Lone Peak Park, and other parks						
41000 General Revenue	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -
140010 - Parks Hazardous Concrete Replacement - to level or replace raised, cracked, and unsafe concrete around pavilions and paths						
41000 General Revenue	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -
140011 - Backstop Replacement - to replace ball field backstops at these parks: Dewey Bluth, Crescent, Flat Iron lower, Alta Canyon, Buttercu						
41000 General Revenue	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -
140099 - Pump Replacement Contingency - Project funds irrigation pump replacements on an as needed basis.						
41000 General Revenue	\$ 38,423	\$ -	\$ -	\$ -	\$ -	\$ -
141901 - Tennis Court Reconstruction - FY 2026 funding is for resurfacing the asphalt tennis courts at the South Valley Tank Site.						
41000 General Revenue	\$ 19,392	\$ 50,000	\$ 80,000	\$ 130,000	\$ 130,000	\$ -
142102 - Skate Park Crack Seal and Shelter Roofs - Repairs to the Skate Park and replacement of the Dewey Bluth Shelter roofs.						
41000 General Revenue	\$ 10,285	\$ -	\$ -	\$ -	\$ -	\$ -
142103 - Parking Lot Light LED Change Over - Replacing the lights in the Amphitheater parking lot to LED lights.						
41000 General Revenue	\$ 71,567	\$ -	\$ 25,000	\$ 15,000	\$ 15,000	\$ 15,000
142203 - Irrigation Renovations - Design work for irrigation renovation at Crescent Park. FY 2026 funds are for construction of irrigation renovations.						
41000 General Revenue	\$ 265,895	\$ -	\$ 200,000	\$ -	\$ -	\$ -
142301 - Lone Peak Park Building Improvements - This will fund painting of the pavilions.						
41000 General Revenue	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ -
142302 - Main Street Park Improvements - Funds phase I of park improvements which include refurbishing the pavilion.						
41000 General Revenue	\$ 75,312	\$ -	\$ -	\$ -	\$ -	\$ -
142303 - Cairns Plaza Improvements - Replacement of lights, building management system, and maintenance pump.						
41000 General Revenue	\$ 11,732	\$ -	\$ -	\$ -	\$ -	\$ -
142403 - Storm Mountain Park Lights - Installs LED parking lot lights at Storm Mountain Park.						
41000 General Revenue	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ -
142504 - Bicentennial Indoor Pavillion - for roof repair and replacement at this pavilion						
41000 General Revenue	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -
142505 - Splash Pad Bridge - to replace this bridge due to safety concerns						
41000 General Revenue	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -
142601 - Parks Shop Roof Repair - to repair and replace the roof at the main parks shop						
41000 General Revenue	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -
14XXXX - Asphalt Repairs - This funding is for asphalt repairs of existing jogging and trails paths.						
41000 General Revenue	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ -	\$ -
14XXXX - Restroom/Pavilion Replacement - Replace restrooms at Scott Cowdell Park, and other replacements on an as needed basis.						
41000 General Revenue	\$ -	\$ -	\$ -	\$ 750,000	\$ -	\$ -
14XXXX - Tank Site Sport Courts - Resurfaces and removes a basketball court and installs pickle ball at the tank park.						
41000 General Revenue	\$ -	\$ -	\$ 60,000	\$ -	\$ -	\$ -
14XXXX - Crescent Outfield Fence - Replaces Crescent Park outfield fences.						
41000 General Revenue	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ -

Parks Cont.	2026 Budget	2027 Approved	2028 Planned	2029 Planned	2030 Planned	2031 Planned
14XXXX - Water Meter Deactivations - Remove water meters from old streetscape sites that no longer need water due to conservation efforts.						
41000 General Revenue	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -
14XXXX - LED Ballfield Lights - Replaces Alta Canyon and Crescent Park ballfield lights with new LED systems.						
41000 General Revenue	\$ -	\$ -	\$ 130,000	\$ 130,000	\$ -	\$ -
14XXXX - Relamp Sports Field Lights - Replaces sports field lights at Crescent, Alta Canyon, and Lone Peak parks.						
41000 General Revenue	\$ -	\$ -	\$ -	\$ -	\$ 60,000	\$ -
TRAIL PROJECTS						
140005 - Trail and Trail Head - This is for various trail and trail head improvements throughout the city.						
42420 Trail Impact Fees	\$ 40,362	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
140601 - 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.						
42420 Trail Impact Fees	\$ -	\$ -	\$ -	\$ -	\$ 2,045,000	\$ -
141301 - Sandy Canal Trail - This will be used to design and construct the Sandy Canal Trail from 9400 S. to Lazon Dr.						
42410 Park Impact Fees	\$ 120,662	\$ -	\$ -	\$ -	\$ -	\$ -
141302 - Dry Creek Trail - This funding will 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, design and construct Dry Creek Trail from the Trax tunnel to I-15, and go toward the Dimple Dell Connection Project adjacent to I-15 near the Del Sol building at about 10100 South.						
42420 Trail Impact Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
142401 - Jordan Canal and Salt Lake Canal Trails (Grant Match) - Trails Jordan/Salt Lake canal from 90th South to 9400 South and East Jordan canal trail from 90th South to 9270 South.						
42420 Trail Impact Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
142602 - Cala Trail - to complete the north section to the pedestrian bridge at Quarry Bend; will be seeking RAISE grant funds						
42420 Trail Impact Fees	\$ -	\$ 9,000	\$ 300,000	\$ 300,000	\$ -	\$ -
14XXXX - Path Trail Replacement - This is for path trail replacements at Bluth Park, and other parks on an as needed basis.						
41000 General Revenue	\$ -	\$ -	\$ 115,000	\$ -	\$ -	\$ -
MISCELLANEOUS PROJECTS						
140007 - Gateways/Beautification Projects - This project funds gateway projects on the City boundaries as well as beautification projects on the I-15 corridor through Sandy.						
41000 General Revenue	\$ 100,858	\$ 100,000	\$ -	\$ -	\$ -	\$ -
142001 - Open Space Preservation						
41000 General Revenue	\$ 700	\$ -	\$ -	\$ -	\$ -	\$ -
Total Parks	\$ 25,751,412	\$ 2,167,000	\$ 8,776,000	\$ 19,477,500	\$ 5,305,000	\$ 1,070,000

Golf	2026 Budget	2027 Approved	2028 Planned	2029 Planned	2030 Planned	2031 Planned
142204 - Bridge Deck Replacement - This project funds the replacement of decking on bridges crossing the Jordan River and canals. 56000 Golf	\$ 28,700	\$ 30,000	\$ -	\$ -	\$ -	\$ -
142501 - River Oaks Signage/Marquee - This funds a marquee on 90000 South and new hole signs. 56000 Golf	\$ 93,000	\$ -	\$ -	\$ -	\$ -	\$ -
142502 - North Green & Bunker Renovation - Funds the replacement of the green and bunker needed due to excessive use. 56000 Golf	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -
142503 - Golf Course/Clubhouse Improvements - This project funds new flooring for the banquet room, café, and lobby furniture in FY 2026. FY 2028 Funding is for painting the exterior of the clubhouse and railings. 56000 Golf	\$ 55,000	\$ -	\$ 30,000	\$ -	\$ -	\$ -
142603 Clubhouse Stucco - to repair and replace stucco on the clubhouse building 56000 Golf	\$ -	\$ 83,000	\$ -	\$ 45,000	\$ -	\$ -
142604 - Phragmite Removal - remove phragmites due to their invasive impact 56000 Golf	\$ -	\$ 24,000	\$ -	\$ -	\$ -	\$ -
142605 - Clubhouse Lights - add permanent outdoor lighting to the clubhouse 56000 Golf	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -
142606 - East Railings - repair the east railing of the clubhouse 56000 Golf	\$ -	\$ 22,000	\$ 75,000	\$ 85,000	\$ -	\$ -
142607 - North Range Artificial Greens - add artificial greens as targets for the driving range 56000 Golf	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -
142608 - North Range Continuous Hitting Mat - install an artificial hitting mat for year-round hitting at the driving range 56000 Golf	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -
14XXXX - Range Equipment - This project funds the replacement of the course's range ball picking machines. 56000 Golf	\$ -	\$ -	\$ 17,000	\$ -	\$ -	\$ -
14XXXX - Irrigation Well Pump & Motor - This project funds the replacement of a submersible well. 56000 Golf	\$ -	\$ -	\$ 18,000	\$ -	\$ -	\$ -
14XXXX - Grounds Maintenance Equipment - This project funds the replacement of the maintenance cart fleet and green mowers. 56000 Golf	\$ -	\$ -	\$ 150,000	\$ 75,000	\$ 85,000	\$ -
14XXXX - Dry Creek Tree Removal - This project funds removal of invasive species along Dry Creek in the golf course. 56000 Golf	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -
Total Golf	\$ 226,700	\$ 239,000	\$ 315,000	\$ 205,000	\$ 85,000	\$ -

Community Dev.	2026 Budget	2027 Approved	2028 Planned	2029 Planned	2030 Planned	2031 Planned
150001 - Neighborhood Preservation Initiative - This project funds costs related to the implementation of the city's neighborhood maintenance and preservation plan.						
41000 General Revenue	\$ 55,348	\$ -	\$ -	\$ -	\$ -	\$ -
150002 - Historic Preservation - This project funds various historic preservation projects.						
41000 General Revenue	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -
45000 Capital Grants	10,000	-	10,000	-	10,000	-
Total	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ 20,000	\$ -
151401 - Envision Utah Plan - This will go toward the Envision Utah Plan Initiative.						
41000 General Revenue	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -
152101 - General Plan Update - This project will make updates to the City's General Plan first adopted in 1979. Subsequent amendments and area specific plans have been made, but the Plan is due for a comprehensive update. The project will provide an overall future land use map, and tools to guide the City into the future. Wasatch Front Regional Council is providing a \$100,000 match for this project.						
41000 General Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
152401 - Land Development Code Updates - This project funds half the cost to update the city's land development code.						
41000 General Revenue	\$ 160,164	\$ -	\$ -	\$ -	\$ -	\$ -
152601 - Granite Master Plan - to facilitate the creation of a Granite area overlay zone in the development code						
41000 General Revenue	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -
Total Community Dev.	\$ 245,512	\$ 30,000	\$ 20,000	\$ -	\$ 20,000	\$ -

Water	2026 Budget	2027 Approved	2028 Planned	2029 Planned	2030 Planned	2031 Planned
EXPANSION PROJECTS						
110001 - Land Purchase - This funding will be used when opportunities arise for the city to buy land and property.						
51000 Water	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -
122603 - Public Works Ops. Expansion - to construct office space for Public Works employees at the 150 East operations building						
51000 Water	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -
160002 - Purchase of Water Stock - This provides for the purchase of water shares that become available in order to expand the City's water rights to meet future demand.						
51000 Water	\$ 122,284	\$ -	\$ -	\$ -	\$ -	\$ -
160010 - Water Meters (New Construction) - This is for the installation of new meters in new developments.						
51000 Water	\$ 32,228	\$ 31,000	\$ -	\$ -	\$ -	\$ -
160012 - Security Improvements - This project pays for fencing, lighting, and alarm systems at wells and tanks.						
51000 Water	\$ 14,326	\$ -	\$ -	\$ -	\$ -	\$ -
16XXXX - High Bench/A-1 Transmission Line - This project will run a new water transmission line in Wasatch Blvd. from the High Bench Tank (11000 South) to Little Cottonwood Road. This line is needed to supply more water to the north end of the upper two pressure zones in the water system. This project will be needed when the A1 Tank, located at 3800 East 9800 South, is decommissioned in the next 10 years.						
51000 Water	\$ -	\$ -	\$ 800,000	\$ -	\$ -	\$ -
16XXXX - Sterling Dr., New Install - New 20-inch pipeline in Sterling Drive to 9400 South & 20-inch pipeline west from Sterling Drive to 9300 South.						
51000 Water	\$ -	\$ -	\$ 2,000,000	\$ -	\$ -	\$ -
16XXXX - Happy Valley Rd. - Install a new 20" pipeline in Happy Valley Road from 1700 East to Happy Valley Drive.						
51000 Water	\$ -	\$ -	\$ 3,000,000	\$ 3,000,000	\$ -	\$ -

Water Cont.	2026 Budget	2027 Approved	2028 Planned	2029 Planned	2030 Planned	2031 Planned
REPLACEMENT PROJECTS						
160001 - Replace Mainlines - This is for the replacement of mainlines identified by our master plan that have become old and susceptible to breakage.						
51000 Water	\$ 8,472,443	\$ 1,600,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
160003 - Replace Well Equipment - This provides funds to maintain the City's Well equipment.						
51000 Water	\$ 600,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
160004 - Replace Booster Station Infrastructure - This provides funds to maintain the City's nine booster stations.						
51000 Water	\$ 191,766	\$ 100,000	\$ 58,000	\$ 58,000	\$ 58,000	\$ 58,000
160005 - Replace/Raise Valves - This funds a program to regularly replace mainline valves.						
51000 Water	\$ 70,000	\$ 170,000	\$ 36,000	\$ 36,000	\$ 36,000	\$ 36,000
160006 - Hydrant Replacement - This provides for the regular replacement of fire hydrants.						
51000 Water	\$ 100,000	\$ 340,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
160007 - Replace Service Line - This provides for the regular replacement or for the lowering of existing water lines.						
51000 Water	\$ 75,000	\$ 75,000	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000
160008 - Replace Meters - This provides for the regular replacement of the system's water meters each year.						
51000 Water	\$ 64,176	\$ 60,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
160009 - Replace Tanks Infrastructure - This provides funding for replacing/repairing the City's water storage facilities.						
51000 Water	\$ 50,000	\$ -	\$ 29,000	\$ 29,000	\$ 29,000	\$ 29,000
160011 - Aquifer Storage & Recovery - This funds a multi-phase project that will help to measure and replenish the water supply in Sandy's aquifer below Dimple Dell Park.						
51000 Water	\$ 35,037	\$ -	\$ -	\$ -	\$ -	\$ -
16XXXX - Replace Well Infrastructure - This funding provides for the replacement of well equipment.						
51000 Water	\$ -	\$ -	\$ 162,500	\$ 162,500	\$ 162,500	\$ 162,500
Total Water	\$ 9,927,260	\$ 3,876,000	\$ 8,747,500	\$ 5,947,500	\$ 2,947,500	\$ 2,947,500

Storm Water	2026 Budget	2027 Approved	2028 Planned	2029 Planned	2030 Planned	2031 Planned
EXPANSION PROJECTS						
180003 - Floodplain Projects - Projects to reduce potential for flooding and update floodplain mapping.						
28000 Storm Water	\$ 578,770	\$ 150,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
180004 - SCADA sites - This is for two new SCADA sites: Aspen Meadows (2150 E 9800 S) was partially completed but needs a remote control component \$10,000. Also a new site at Home Depot (11400 S State) allows us to remotely monitor and dump/hold water in the East Jordan Canal for flood management.						
28000 Storm Water	\$ 16,596	\$ -	\$ 45,000	\$ -	\$ -	\$ -
181701 - Dry Creek Flood and Water Quality - This project will provide critical infrastructure improvements along the Dry Creek Corridor to 1) eliminate flooding potential in the Sandy Cairns downtown area, 2) restore the channel and convert it from an overgrown hazard to a central feature of the Sandy Cairns downtown area with recreational features including open space, trails, and the Art Walk, and 3) provide demonstrations for public education along the corridor of Low Impact Development (LID), water conservation, and water quality Best Management Practices (BMPs).						
28000 Storm Water	\$ 69,370	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
REPLACEMENT PROJECTS						
180001 - Flood Mitigation Projects - These projects will install and replace various storm drain lines in neighborhoods throughout the city.						
28000 Storm Water	\$ 3,821,757	\$ 1,200,000	\$ 775,000	\$ 750,000	\$ 750,000	\$ 750,000
180002 - CMP Replacement - This will be an ongoing budget line item to replace the Corrugated Metal Storm Drain Pipe in the city.						
28000 Storm Water	\$ 921,463	\$ 500,000	\$ 350,000	\$ 500,000	\$ 500,000	\$ 500,000
Total Storm Water	\$ 5,407,956	\$ 1,850,000	\$ 1,470,000	\$ 1,550,000	\$ 1,550,000	\$ 1,550,000

Street Lighting	2026 Budget	2027 Approved	2028 Planned	2029 Planned	2030 Planned	2031 Planned
170001 - Street Lighting Improvements - This funding is for street lighting projects throughout the City.						
27000 Street Lighting	\$ 1,094,259	\$ -	\$ 1,000,000	\$ -	\$ 1,000,000	\$ -
Total Street Lighting	\$ 1,094,259	\$ -	\$ 1,000,000	\$ -	\$ 1,000,000	\$ -
Non-Departmental						
Non-Departmental	2026 Budget	2027 Approved	2028 Planned	2029 Planned	2030 Planned	2031 Planned
192001 - Mesh Node Camera System - Replaces and upgrades the City's Mesh Node Camera System.						
41000 General Revenue	\$ 18,331	\$ -	\$ -	\$ -	\$ -	\$ -
192502 - Management Study - This was commissioned by the City Council to hire independent review and analysis of departments capital and operating service levels						
41000 General Revenue	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -
192602 - 2027 Impact Fee Study - This funding will be used to outsource the review and update of the City's Impact Fee Facilities Plan and An:						
28000 Storm Water	\$ -	\$ 17,000	\$ -	\$ -	\$ -	\$ -
42210 Police Impact Fees	-	1,000	-	-	-	-
42220 Fire Impact Fees	-	5,000	-	-	-	-
42410 Park Impact Fees	-	37,000	-	-	-	-
42420 Trail Impact Fees	-	1,000	-	-	-	-
51000 Water	-	19,000	-	-	-	-
Total	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ -
Total Non-Departmental	\$ 68,331	\$ 130,000	\$ -	\$ -	\$ -	\$ -
Total Capital Projects						
Total Capital Projects	\$ 68,340,119	\$ 16,590,064	\$ 58,334,704	\$ 34,736,028	\$ 19,873,189	\$ 11,783,189

Consolidated Fee Schedule

City Recorder	2024 Approved	2025 Approved	2026 Approved	2027 Proposed
314910 Sale of Maps, Copies & Information				
Misc. Copies - Public / page	\$0.16	\$0.17	\$0.17	\$0.17
Misc. Copies - Employees / page				
Black & White 8.5 x 11	\$0.08	\$0.09	\$0.09	\$0.09
Color 8.5 x 11	\$0.20	\$0.22	\$0.22	\$0.22
314910 GRAMA Requests				
Audio/Video Recording	\$5.00	\$5.30	\$30.35	\$30.35
Hard Copies or Scans per Page	\$0.30	\$0.32	\$0.32	\$0.32
Research per hour + copying charges*	Varies	Varies	Varies	Varies
314920 Candidate Filing Fee	\$50	\$55	\$55	\$55
31497 Passport Application Fees (In Addition to State Department Charges)				
Execution Fee / Application**	\$35	\$35	\$35	\$35
Photo Fee / Photo	\$10	\$12	\$12	\$12
Overnight Express Mailing	\$44.35	\$47.90	\$48.60	\$48.60

*Research time will be charged at the hourly rate of the lowest paid employee able to do the research.

**Passport Execution and Application Fees, and Overnight Express Mailing Fees are set by the U.S. Department of State and the U.S. Postal Service, respectively, and will be adjusted as often as the Federal Government adjusts the fee schedule. Overnight Mailing Fee includes costs for passport staff drop-off to post office.

Community Arts	2024 Approved	2025 Approved	2026 Approved	2027 Proposed
31668 Box Office Tickets				
Single Event Tickets	Per Ticket	Per Ticket	Per Ticket	Per Ticket
Single Event Ticket Processing Fee	Per Vendor	Per Vendor	Per Vendor	Per Vendor
31493 Building Rental Fees				
Amphitheater Rental / Day	\$5,000	\$5,500	\$5,500	\$5,500
Load In/Rehearsal	\$3,000	\$3,250	\$3,250	\$3,250
Sandy Resident Rate/Day	\$2,500	\$2,700	\$2,700	\$2,700
City Sponsored Group - Load In	No Charge	No Charge	No Charge	No Charge
City Sponsored Group - Rehearsal	\$400	\$430	\$430	\$430
City Sponsored Group - Performance	\$600	\$650	\$650	\$650
Stage Manager / Tech Crew Fees	Per Vendor	Per Vendor	Per Vendor	Per Vendor
Cleaning Fee Per Additional Hour Per Staff	\$15	\$16	\$16	\$16
Building Fee / Ticket or Attendee (Paid By Promoter)	\$2.00	\$2.00	\$2.00	\$2.00
Security Officer Per Hour	Actual Cost	Actual Cost	Actual Cost	Actual Cost
EMT(s) Per Hour	Actual Cost	Actual Cost	Actual Cost	Actual Cost
Spotlight Rental Fee / Day	\$100	N/A	N/A	N/A
Fogger or Hazer Rental Fee / Day	\$50	N/A	N/A	N/A
314952 Sets, Props, and Costumes Rental				
Sets, Props, and Costumes Rental Rates	Per Schedule	Per Schedule	Per Schedule	Per Schedule
Late Return (Per Day)	N/A	\$25	\$25	\$25
Additional Visits (Per Visit)	N/A	\$25	\$25	\$25
Repair/Replacement	N/A	Actual Cost	Actual Cost	Actual Cost
31642 Venue Merchandise Fee	10% - 20%	10% - 20%	10% - 20%	10% - 20%
Late Fee on Unpaid Venue Merchandise Fees / Year	Per Contract	Per Contract	Per Contract	Per Contract
318566 Youth Theater Participation Fee	\$50	Actual Cost	Actual Cost	Actual Cost
318567 Youth Showcase Participation Fee	Actual Cost	Actual Cost	Actual Cost	Actual Cost
318568 Singing Adventures for Kids	Actual Cost	Actual Cost	Actual Cost	Actual Cost

Community Events	2024 Approved	2025 Approved	2026 Approved	2027 Proposed
3166 Events - Vendor Fees				
July 4th 10 x 10 Booth (fee per booth)	\$250	\$325	\$325	\$325
July 4th 10 x 20 Booth Space (fee per booth)	\$275	\$350	\$350	\$350
July 4th 20 x 20 Booth Space (fee per booth)	\$335	\$410	\$410	\$410
Balloon Festival Food Vendor	\$200	N/A	N/A	N/A
Other Events (Based on Duration and Attendees)	N/A	\$50 - \$250	\$50 - \$250	\$50 - \$250
318211 Charges for Services	\$5 - \$50	\$5 - \$50	\$5 - \$50	\$5 - \$50
316929 Special Events Insurance				
Food Vendor Insurance	\$80	\$80	\$80	\$80

Court Services	2024 Approved	2025 Approved	2026 Approved	2027 Proposed
315100 Court Fines				
Electronic Payment Convenience Fee	\$2.00	\$2.00	\$2.00	\$2.00
Court Fines and Fees Set by State Code	Per State Code	Per State Code	Per State Code	Per State Code

Finance Services	2024 Approved	2025 Approved	2026 Approved	2027 Proposed
314910 Sale of Maps, Copies & Information				
Audit	\$25	\$28	\$28	\$28
Budget Book	\$25	\$28	\$28	\$28
316110 Fees on Delinquent Accounts				
Interest/Month on Past Due Accounts	1.5%	1.5%	1.5%	1.5%
316900 Conduit Debt Issuance Fees				
Application Fee (credit against the issuance fee)				
Per New Money Application	\$2,500	\$2,750	\$2,750	\$2,750
Per Refunding Application	\$500	\$550	\$550	\$550
Issuance Fee (based on amount of bond proceeds)	Up to 0.10%	Up to 0.10%	Up to 0.10%	Up to 0.10%
Minimum Fee	\$6,000	\$6,500	\$6,500	\$6,500
316940 Payment Processing Fees				
Credit Card Processing Fee (in accordance with credit card provider agreements)	Up to 4%	Up to 4%	Up to 4%	Up to 4%
318400 Collection Fees				
Legal Fees Associated with Collection	Actual Cost	Actual Cost	Actual Cost	Actual Cost
Returned ACH (Direct Debit)	\$20	\$20	\$20	\$20
Returned Checks				
Returned from Bank	\$20	\$20	\$20	\$20
Courts NSF	\$20	\$20	\$20	\$20
To Legal Department for Collection	\$40	\$45	\$45	\$45
Sundry Billings				
To Legal Department for Collection	\$175	\$200	\$200	\$200

Facilities	2024 Approved	2025 Approved	2026 Approved	2027 Proposed
316972 Charging Station Fees				
Level 2 Chargers (cost per kilowatt hour)	\$0.20	\$0.20	\$0.20	\$0.20
Fast Chargers (cost per kilowatt hour)	\$0.30	\$0.40	\$0.40	\$0.40
Fast Chargers Parking Stall Fee (after first two hours of use)	\$10	\$10	\$10	\$10

Information Technology	2024 Approved	2025 Approved	2026 Approved	2027 Proposed
314910 Sale of Maps, Copies & Information				
Custom Staff Work per hour (info requests, programming, maps, database searches - printing/copies charged separately)	\$100	\$110	\$110	\$110
Copies and Printing (per page side; not including postage)				
8.5 x 11 or 8.5 x 14	\$0.20	\$0.22	\$0.22	\$0.22
11 x 17	\$0.40	\$0.44	\$0.44	\$0.44
Larger Sizes(pers q.ft.)	\$2.00	\$2.20	\$2.20	\$2.20
GIS Raster Data per sq mile	\$110	\$120	\$120	\$120
GIS Vector Data per layer	\$15	\$16	\$16	\$16

Police	2024 Approved	2025 Approved	2026 Approved	2027 Proposed
314213 False Alarm Fees				
Over 4 False Alarms in 12 months	\$110	\$120	\$120	\$120
Late Fee - 30 days	\$11	\$12	\$12	\$12
Late Fee - 60 days / additional	\$11	\$12	\$12	\$12
Late Fee - 90 days / additional	\$11	\$12	\$12	\$12
314215 Offender Registration Fees				
Child Abuse Offender Registry	\$25	\$25	\$25	\$25
Sex Offender Registration Fee	\$25	\$25	\$25	\$25
314910 Reports				
Reports for first 3 pages	\$15	\$16	\$16	\$16
Each Additional Page	\$1.00	\$1.10	\$1.10	\$1.10
Online Reports	\$12.50	\$12.50	\$12.50	\$12.50
Fingerprints / card	\$9.36	\$10.10	\$10.10	\$10.10
Additional Fingerprint Copies	\$0.94	\$1.02	\$1.02	\$1.02
Clearance Letters / Background Checks	\$9.36	\$10.10	\$10.10	\$10.10
Photographs				
Digital photos/page	\$14.04	\$15.20	\$15.20	\$15.20
Digital photo CD/DVD	\$14.04	\$15.20	\$15.20	\$15.20
Audio/Video CD/DVD	\$28.08	\$30.35	\$30.35	\$30.35
312100 Business License Fees				
Police Work Cards	\$30	\$33	\$33	\$33
317600 Police Impact Fees				
Residential				
Single Family (unit)	\$65	\$66	\$66	\$66
Multi Family (unit)	\$57	\$77	\$77	\$77
Non Residential				
Commercial (1,000 sq. ft.)	\$73	\$73	\$73	\$73
Office (1,000 sq. ft.)	\$35	\$35	\$35	\$35
Industrial (1,000 sq. ft.)	\$27	\$32	\$32	\$32

Animal Services	2024 Approved	2025 Approved	2026 Approved	2027 Proposed
314214 Animal Services Fees				
License Fees				
Cat/Dog - First Time (Special Event Only)	No Charge	No Charge	No Charge	No Charge
Cat/Dog - Altered	\$6	\$7	\$7	\$7
Cat/Dog - Not Altered	\$45	\$48	\$48	\$48
Dangerous Dog - Altered	\$150	\$162	\$162	\$162
Dangerous Dog - Not Altered	\$250	\$270	\$270	\$270
Three Year: Dog - Altered	\$15	\$16	\$16	\$16
Three Year: Dog - Altered with Microchip	\$9	\$10	\$10	\$10
Discount with Proof of Microchip/Sterilization	\$3	\$3	\$3	\$3
Microchip	\$30	\$32	\$32	\$32
Late Fee	\$20	\$22	\$22	\$22
Late Fee - Special Events	No Charge	No Charge	No Charge	No Charge
Hobby	\$70	\$76	\$76	\$76
Adoption				
Cat/Dog Before Sterilization Fee	\$25	\$27	\$27	\$27
Other Small Animal	\$15	\$16	\$16	\$16
Impound				
Cat/Dog - Licensed/First Offense	\$30	\$32	\$32	\$32
Cat/Dog - Unlicensed/First Offense	\$65	\$70	\$70	\$70
Dangerous Dog/First Offense	\$500	\$550	\$550	\$550
Each Additional Offense within 12-Month Period	Previous x 2	Previous x 2	Previous x 2	Previous x 2
Other Small Animal	\$15	\$16	\$16	\$16
All Animals/Per Day Boarding	\$15	\$16	\$16	\$16
All Animals/Quarantine Fee	\$75	\$82	\$82	\$82
Livestock - Large	\$75	\$82	\$82	\$82
Livestock - Small	\$65	\$70	\$70	\$70
Livestock/Per Day Boarding	\$20	\$22	\$22	\$22
Poverty License	No Charge	No Charge	No Charge	No Charge
Unwanted Animal Fee	\$50	\$55	\$55	\$55
Finder Adoption Fee	\$1	\$2	\$2	\$2
Transfer & Replacement License Fee	\$1	\$2	\$2	\$2
Leashes	\$1	\$2	\$2	\$2
Sterilization	\$65	\$70	\$70	\$70
Disposal (Resident Brings Dead Pet to the Shelter)	\$10	\$12	\$12	\$12
Pick-up of Dead Pet - Under 50 lbs.	\$50	\$55	\$55	\$55
Pick-up of Dead Pet - Over 50 lbs.	\$100	\$110	\$110	\$110
Euthanasia	\$50	\$55	\$55	\$55
Cremation (Resident)	\$150	\$165	\$165	\$165
Cremation (Non-Resident)	\$200	\$215	\$215	\$215

Fire	2024 Approved	2025 Approved	2026 Approved	2027 Proposed
314221 Ambulance Fees				
Full Rates*				
Ground Ambulance transport	\$1,090	\$1,176	\$1,235	\$1,235
Paramedic Ground Ambulance transport	\$2,104	\$2,270	\$2,384	\$2,384
Mileage Rate per mile	\$42.24	\$42.24	\$42.24	\$42.24
Fuel Fluctuation Rate**	\$0.25	\$0.25	\$0.25	\$0.25
Billable Medications/Procedures (includes supplies)	Per Dept Schedule	Per Dept Schedule	Per Dept Schedule	Per Dept Schedule
* Ambulance rates are set by the State of Utah and are adjusted as often as the State adjusts the fee schedule.				
** When diesel fuel exceeds \$5.10 per gallon or gasoline exceeds \$4.25 per gallon, a surcharge of \$.25 per mile of transport may be added to the mileage rate.				
Licensed Care Facility Assistance Fee	\$200	\$200	N/A	N/A
314222 Fire Department Courses				
Heartsaver CPR/First Aid/AED	\$50	\$54	\$54	\$54
CPR Class Supplies	Actual Cost	Actual Cost	Actual Cost	Actual Cost
CERT Class (Residents and Non-Residents)	\$15	\$16	\$16	\$16
CERT Class with Gear (Residents and Non-Residents)	\$45	\$48	\$48	\$48
CPR Certification Card for CERTs or Sandy Employee	Actual Cost	Actual Cost	Actual Cost	Actual Cost
Junior Firefighter Academy (Residents and Non-Residents)	\$55	\$60	\$60	\$60
Babysitting Class	\$30	\$32	\$32	\$32
CPR Certification Card for Teenager	Actual Cost	Actual Cost	Actual Cost	Actual Cost
314224 Fire Inspection Fees				
Commercial Sprinkler Plan Review				
Tenant Improvement 1-50 heads	\$150	\$160	\$160	\$160
Tenant Improvement > 50 heads	\$200	\$215	\$215	\$215
New Construction Fire Sprinklers 1-100 heads	\$150	\$160	\$160	\$160
New Construction Fire Sprinklers 100-200 heads	\$200	\$215	\$215	\$215
New Construction Fire Sprinklers 201-300 heads	\$250	\$270	\$270	\$270
New Construction Fire Sprinklers > 300 heads	\$300 + \$0.50 per head	\$325 + \$0.55 per head	\$325 + \$0.55 per head	\$325 + \$0.55 per head
Fire Alarm Plan Review				
Tenant Improvement 1 - 5,000 sq ft	\$150	\$160	\$160	\$160
Tenant Improvement > 5,000 sq ft	\$200	\$215	\$215	\$215
New Construction Fire Alarm 1-3,000 sq ft	\$150	\$160	\$160	\$160
New Construction Fire Alarm 3,001 - 8,000 sq ft	\$200	\$215	\$215	\$215
New Construction Fire Alarm > 8,000 sq ft	\$250 + \$0.005 per sq ft	\$270 + \$0.005 per sq ft	\$270 + \$0.005 per sq ft	\$270 + \$0.005 per sq ft
Third Party Plan Review for Fire Alarms	\$125	\$135	\$135	\$135
Hood System	\$125	\$135	\$135	\$135
Large Structure > 50,000 sq ft or > 2 floors	\$500	\$540	\$540	\$540
Tent, Canopy, or Temp. Membrane	\$125 per item	\$135 per item	\$135 per item	\$135 per item
Occupancy Smoke Test / test	\$93	\$100	\$100	\$100
State License Renewal	\$75	\$80	\$80	\$80
Operational Permit and Inspection	\$125	\$135	\$135	\$135
Expedited Plan Review or Inspection (Under 48 hours)	Double Cost	Double Cost	Double Cost	Double Cost

Fire	2024 Approved	2025 Approved	2026 Approved	2027 Proposed
Re-Inspection (second inspection and thereafter)	\$100	\$110	\$110	\$110
After Hours Inspection (hourly rate with one hour minimum)				
Fire Marshal Inspection	\$125	\$135	\$135	\$135
Deputy Fire Marshal Inspection	\$100	\$110	\$110	\$110
Fire Inspector Inspection	\$75	\$80	\$80	\$80
Exhibit and Trade Show Permits				
<5,001 sq ft	\$223	\$225	\$225	\$225
5,001 - 10,000 sq ft	\$269	\$270	\$270	\$270
10,001 - 25,000 sq ft	\$359	\$360	\$360	\$360
25,001 - 50,000 sq ft	\$445	\$450	\$450	\$450
50,001 - 80,000 sq ft	\$525	\$530	\$530	\$530
80,001 - 125,000 sq ft	\$611	\$615	\$615	\$615
125,001 - 200,000 sq ft	\$696	\$700	\$700	\$700
Each Additional 20,000 sq ft above 200,000	\$109	\$110	\$110	\$110
314225 Hazardous Material Fees				
Hazardous Materials Cleanup				
Command Officer / hr.	\$114	\$123	\$123	\$123
Auxiliary Apparatus & Crew / hr.	\$238	\$257	\$257	\$257
Pumper & Crew / hr.	\$488	\$527	\$527	\$527
Fee for Standby or Ambulance Service	Actual Cost	Actual Cost	Actual Cost	Actual Cost
Hazardous Materials Permits				
Tank Install Inspection - Above Ground				
<500 Gallon Tank	\$375 per tank	\$385 per tank	\$385 per tank	\$385 per tank
>500 Gallon Tank	\$375 per tank	\$385 per tank	\$385 per tank	\$385 per tank
Up to 3 Tanks	\$690	\$705	\$705	\$705
Each Additional Tank Over 3	\$115	\$120	\$120	\$120
LP Gas Dispensing and Inspection	\$125	\$125	\$125	\$125
Fireworks and Explosives Fees - Public Show	\$475	\$485	\$485	\$485
Additional Personnel for Supervision	\$360	\$405	\$405	\$405
Pyrotechnic Special Effects Material for Use/Handling	\$135	\$150	\$150	\$150
Hazardous Materials Plan and Inventory Statement	\$185	N/A	N/A	N/A
Hazardous Materials Construction Permit	N/A	N/A	\$100	\$100
Annual Inspections	See Below	\$145	\$145	\$145
Body Shop/Garage	\$145	N/A	N/A	N/A
Application of Flammable Finish, Spray, or Dip	\$145	N/A	N/A	N/A
Excessive Hazardous Materials Storage				
<500 lbs. Solid/55 Gal. Liquid/200 Cubic Ft. Gas	\$145	N/A	N/A	N/A
>500 lbs. Solid/55 Gal. Liquid/200 Cubic Ft. Gas	\$190	N/A	N/A	N/A
H Occupancy Hazardous Materials				
Building <2,000 Square Feet	\$190	N/A	N/A	N/A
Building >2,000 Square Feet	\$285	N/A	N/A	N/A
Carbon Dioxide System Over 875 Cubic Feet				
Beverage Dispensing (Single Dewar)	\$145	N/A	N/A	N/A
Extinguishment/Special Purpose (Multiple Dewar)	\$165	N/A	N/A	N/A
Dry Cleaners	\$145	N/A	N/A	N/A
Fuel Station	\$145	N/A	N/A	N/A
Tire Storage	\$165	N/A	N/A	N/A
Rooftop Heliport	\$145	N/A	N/A	N/A
Electrical Energy Storage Systems	\$165	N/A	N/A	N/A
Non-Compliance	N/A	\$100	\$100	\$100

Fire	2024 Approved	2025 Approved	2026 Approved	2027 Proposed
31493 Building Rental Fees				
Station 31 Training Room				
Half Day - Resident	N/A	N/A	N/A	\$342
Half Day - Non-Resident	N/A	N/A	N/A	\$608
Full Day - Resident	N/A	N/A	N/A	\$545
Full Day - Non-Resident	N/A	N/A	N/A	\$965
314910 Reports				
Research and Copies	\$10	\$12	\$12	\$12
Photographs/Video				
Digital Photo/page	\$14.04	\$15.20	\$15.20	\$15.20
Digital Photo CD/DVD/Flash Drive	\$14.04	\$15.20	\$15.20	\$15.20
Video CD/DVD/Flash Drive	\$28.08	\$30.35	\$30.35	\$30.35
317700 Fire/EMS Impact Fees				
Residential				
Single Family (unit)	\$367	\$415	\$415	\$415
Multi Family (unit)	\$328	\$473	\$473	\$473
Non Residential				
Commercial (1,000 sq. ft.)	\$374	\$558	\$558	\$558
Office (1,000 sq. ft.)	\$183	\$183	\$183	\$183
Industrial (1,000 sq. ft.)	\$107	\$107	\$107	\$107

Streets	2024 Approved	2025 Approved	2026 Approved	2027 Proposed
312400 Road Cut Permits				
Inspection testing completed by city		Actual cost of testing		
Concrete or asphalt road surfaces	\$265	\$265	\$265	\$300
(Plus footage fee)	\$0.55/sq. ft.	\$0.55/sq. ft.	\$0.55/sq. ft.	\$0.55/sq. ft.
Fine for failure to complete (per day up to 5 working days)	\$330	\$330	\$330	\$330
Fine for non-compliance in work zone (per incident)	\$330	\$330	\$330	\$330
Non-destructive work in right of way permit	No Charge	No Charge	No Charge	No Charge
Non-notification fee (per incident)	2X Permit Fee Min \$1,000	2X Permit Fee Min \$1,000	2X Permit Fee Min \$1,000	2X Permit Fee Min \$1,000
Re-installation of road signs		Actual cost of sign		
Road striping/legend replacement		Actual cost of striping and legends		
Unpaved right of way permit and Inspection (plus footage fee)	\$100	\$100	\$100	\$100
Sidewalk/Misc. Concrete	\$0.35/sq ft	\$0.35/sq ft	\$0.35/sq ft	\$0.35/sq ft
Curb/Gutter (No road cut)	\$0.35/lin ft	\$0.35/lin ft	\$0.35/lin ft	\$0.35/lin ft
Open cut / trench	\$0.35/sq ft	\$0.35/sq ft	\$0.35/sq ft	\$0.35/sq ft
Boring Fee (No road cut)/Narrow Trench Fiber	\$130 + \$0.60/lin ft	\$130 + \$0.60/lin ft	\$130 + \$0.60/lin ft	\$130 + \$0.60/lin ft
Permit fee for each 30-day period beyond initial 30-day period (paid up-front)	25% of Total Permit Fee	25% of Total Permit Fee	25% of Total Permit Fee	25% of Total Permit Fee
Renew or extend a permit - for 30 days	50% of Total Permit Fee	50% of Total Permit Fee	50% of Total Permit Fee	50% of Total Permit Fee
Utility marking-signalized intersection	\$230	\$230	\$230	\$230
Repair to damaged city utility		Actual cost of repair		
Repair to damaged city landscape		Actual cost of repair		
Emergency trench repair		Actual cost of repair		
After hours inspections (After 5 p.m. or holidays/weekends)		\$35/hour with a minimum \$70 charge (2 hours)		
Franchise Application	\$500	\$500	\$500	\$500
314312 Sidewalk Fees				
Non-hazardous concrete replacement (percent of cost)	50%	50%	50%	50%

Transportation	2024 Approved	2025 Approved	2026 Approved	2027 Proposed
314311 Street Sign Fees				
Regulatory / sign	\$210	\$210	\$210	\$210
Street / sign	\$210	\$210	\$210	\$210

City Cleanup	2024 Approved	2025 Approved	2026 Approved	2027 Proposed
318111 Waste Collection Fees				
1st Waste and Recycle Cans / Unit / Month	\$15.95	\$18.26	\$18.26	\$18.80
2nd Waste Can / Unit / Month	\$8.00	\$8.00	\$8.00	\$9.50
Each Additional Waste Can / Unit / Month	\$15.95	\$15.95	\$15.95	\$18.80
Additional Recycle Cans / Unit / Month	\$2.55	\$2.85	\$2.85	\$4.35
Assistance Program / Unit / Month	\$7.98	\$9.13	\$9.13	\$9.40
Glass Subscription Startup Fee	\$25.00	\$25.00	\$25.00	\$25.00
Glass Subscription / Unit / Month	\$8.00	\$8.00	\$8.00	\$8.50
Bulk Waste Fee / Unit / Month	\$1.45	\$3.39	\$3.39	\$3.39
Assistance Program Bulk Waste Fee / Unit / Month	\$0.73	\$1.70	\$1.70	\$1.70
Dumpster	\$200.00	\$200.00	\$200.00	\$300.00
Dumpster Trip Charge	\$130.00	\$130.00	\$130.00	\$130.00
Fees on Delinquent Accounts				
Interest/Month on Past Due Accts	1.5%	1.5%	1.5%	1.5%
Late Fee	\$12	\$12	\$12	\$12

Parks & Rec Administration	2024 Approved	2025 Approved	2026 Approved	2027 Proposed
31493 Building Rental Fees				
All Buildings - Security (Police/Fire, if necessary as determined by the Facilities Manager)	Actual cost at hourly wage including benefits			
Parks & Recreation Building - Residents				
Gymnasium				
Weekday / hr	\$66	\$68	\$68	\$70
Weekend and Holidays / hr	\$97	\$100	\$100	\$103
Multi Purpose Room				
Weekday / hr	\$36	\$37	\$37	\$38
Weekend and Holidays / hr	\$55	\$56	\$56	\$57
Meeting Room				
Weekday / hr	\$30	\$31	\$31	\$32
Weekend and Holidays / hr	\$44	\$46	\$46	\$47
Parks & Recreation Building - Non Residents				
Gymnasium				
Weekday / hr	\$88	\$90	\$90	\$93
Weekend and Holidays / hr	\$132	\$135	\$135	\$140
Multi Purpose Room				
Weekday / hr	\$47	\$48	\$48	\$49
Weekend and Holidays / hr	\$71	\$74	\$74	\$77
Meeting Room				
Weekday / hr	\$35	\$36	\$36	\$37
Weekend and Holidays / hr	\$53	\$55	\$55	\$58

Parks & Rec Administration	2024 Approved	2025 Approved	2026 Approved	2027 Proposed
Parks & Recreation Building				
Cancellation Fee - All Reservations (If canceled thirty calendar days prior to the reservation date, a full refund is given, minus this cancellation fee for bookkeeping.)	\$22	\$25	\$25	\$26
Parks & Rec Bldg. - Custodial/Maintenance				
Gymnasium				
Weekday / hour + 1 hour prep/post	\$65	\$68	\$68	\$70
Weekend & Holidays (2x) / hour + 1 hour	\$95	\$98	\$98	\$101
All Other Available Rooms				
Weekday / hour	\$30	\$33	\$33	\$34
Weekend and Holidays (2x) / hour	\$45	\$48	\$48	\$50
3171 Parks and Recreation Impact Fees				
Residential				
Single Family (unit)	\$5,572	\$6,988	\$6,988	\$6,988
Multi Family (unit)	\$3,007	\$3,612	\$3,612	\$3,612
3172 Trails Impact Fees				
Non Residential				
Commercial (1,000 sq. ft.)	\$91	\$91	\$91	\$91
Office (1,000 sq. ft.)	\$57	\$57	\$57	\$57
Industrial (1,000 sq. ft.)	\$16	\$16	\$16	\$16

Parks & Cemetery	2024 Approved	2025 Approved	2026 Approved	2027 Proposed
31441 Park Reservation Fees				
Outdoor Park Pavilion				
All Day				
Resident	\$64	\$66	\$68	\$70
Non Resident	\$135	\$140	\$145	\$150
Half Day				
Resident	\$41	\$42	\$44	\$46
Non Resident	\$82	\$85	\$89	\$94
200 or more people				
All Day				
Resident	\$110	\$114	\$120	\$126
Non Resident	\$220	\$228	\$240	\$253
Half Day				
Resident	\$74	\$76	\$80	\$84
Non Resident	\$134	\$139	\$146	\$153
Bicentennial Park Indoor Pavilion				
All Day				
Resident	\$187	\$194	\$204	\$214
Non Resident	\$285	\$296	\$312	\$327
Half Day				
Resident	\$105	\$109	\$114	\$120
Non Resident	\$175	\$182	\$192	\$202

Parks & Cemetery	2024 Approved	2025 Approved	2026 Approved	2027 Proposed
Lone Peak Indoor Pavilion - Full Pavilion				
All Day				
Resident	\$559	\$581	\$608	\$608
Non Resident	\$887	\$922	\$965	\$965
Half Day				
Resident	\$314	\$326	\$342	\$342
Non Resident	\$500	\$520	\$545	\$545
Indoor Pavilion Cleaning Deposit (refundable)	\$220	\$220	\$230	\$230
Sports Field/Diamond Rental - per hour				
Resident	\$25	\$30	\$31	\$32
Non Resident	\$43	\$50	\$52	\$55
Pickleball Court Fee / hour	\$10 to \$20	\$10 to \$20	\$17.50 to \$32.50	\$17.50 to \$32.50
Tennis / court / hour	\$15 to \$30	\$15 to \$30	\$17.50 to \$32.50	\$17.50 to \$32.50
Ball Diamond Set Up Charge				
Resident	\$37	\$40	\$41	\$43
Non Resident	\$53	\$60	\$62	\$65
Ball Diamond Maintenance Charge				
Onsite Field Charge - per hour/person	\$65	\$75	\$77	\$80
Sports Field Light Fee - per hour				
Resident	\$40	\$45	\$47	\$48
Non Resident	\$70	\$75	\$78	\$80
Soccer / Lacrosse Field Set-up				
Resident	\$150 to \$300	\$200 to \$350	\$200 to \$350	\$200 to \$350
Non Resident	\$180 to \$350	\$230 to \$400	\$230 to \$400	\$230 to \$400
City Promenade - per half day				
Up to 199 people	\$248	\$273	\$280	\$290
200-499 people	\$680	\$748	\$770	\$785
500 or more people	\$935	\$1,029	\$1,050	\$1,080
Cancellation Fee - All Reservations (If canceled thirty calendar days prior to the reservation date, a full refund is given, minus this cancellation fee for bookkeeping.)	\$22	\$25	\$25	\$25
31442 Cemetery Fees				
Plot Fees				
Adult				
Resident	\$1,300	\$1,339	\$1,380	\$1,420
Non Resident	\$1,870	\$1,926	\$1,980	\$2,040
Infant (1/2 plot)				
Resident	\$650	\$669	\$690	\$710
Non Resident	\$930	\$957	\$990	\$1,020
Niche				
Resident	\$1,070	\$1,102	\$1,140	\$1,175
Non Resident	\$1,340	\$1,380	\$1,420	\$1,463

Parks & Cemetery	2024 Approved	2025 Approved	2026 Approved	2027 Proposed
31442 Cemetery Fees				
Burial Fees				
Interment				
Resident	\$885	\$911	\$940	\$968
Non Resident	\$1,500	\$1,545	\$1,585	\$1,632
Niche				
Resident	\$328	\$337	\$348	\$358
Non Resident	\$600	\$618	\$635	\$654
Cremation				
Resident	\$440	\$453	\$465	\$478
Non Resident	\$745	\$767	\$790	\$813
Infant				
Resident	\$440	\$453	\$465	\$478
Non Resident	\$750	\$772	\$795	\$818
Disinterment - Burial	\$2,300	\$2,369	\$2,450	\$2,525
Disinterment - Niche	N/A	\$450	\$465	\$478
Saturday, Sunday, & Holiday / addl.	\$440	\$453	\$465	\$478
Certificates and Other Fees				
Reissue or Transfer	\$53	\$54	\$55	\$56
Headstone Location Fee	\$53	\$54	\$55	\$56

Recreation	2024 Approved	2025 Approved	2026 Approved	2027 Proposed
31825 Recreation Fees				
Baseball				
8 & under	\$55 to \$65	\$60 to \$70	\$70 to \$85	\$75 to \$90
10 & under	\$60 to \$70	\$65 to \$75	\$75 to \$90	\$75 to \$90
12 & under	\$65 to \$75	\$70 to \$80	\$80 to \$95	\$85 to \$100
14 & under	\$70 to \$80	\$75 to \$85	\$90 to \$100	\$95 to \$105
Baseball Camp	\$40 to \$110	\$40 to \$110	\$40 to \$110	\$40 to \$110
Baseball Clinic	\$30 to \$75	\$30 to \$75	\$30 to \$75	\$30 to \$75
Basketball				
Youth (Kindergarten)	\$60 to \$65	\$60 to \$70	\$65 to \$75	\$70 to \$80
Youth (1st through 4th grade)	\$80 to \$85	\$80 to \$90	\$85 to \$95	\$90 to \$100
Youth (5th through 8th grade)	\$85 to \$90	\$85 to \$95	\$95 to \$105	\$100 to \$110
Youth (9th to 12th grade)	\$95 to \$100	\$95 to \$105	\$100 to \$120	\$110 to \$130
Adult & Youth / team	\$500 to \$750	\$700 to \$1000	N/A	N/A
Adult Pick-Up	N/A	N/A	\$5 to \$30	\$5 to \$30
Basketball Camp	\$40 to \$300	\$40 to \$300	\$40 to \$300	\$40 to \$300
Basketball Clinic	\$30 to \$75	\$30 to \$75	\$30 to \$75	\$30 to \$75
Basketball Adult Pick-up Game	N/A	\$5 to \$15	\$5 to \$15	N/A
Cornhole Clinic - Adult & Youth	\$30 to \$55	\$30 to \$55	\$35 to \$60	\$35 to \$60
Cornhole League - Adult & Youth	\$30 to \$60	\$30 to \$60	\$35 to \$65	\$35 to \$65
Crafts for Pre-School	\$40 to \$50	\$40 to \$50	\$50 to \$60	\$50 to \$60
Discount/Sports Only/Must Be Same Sport	\$5 Off	\$5 Off	\$5 Off	\$5 Off
Family - 1st Full Price/Each Additional				
Educational Classes - Adult & Youth	\$25 to \$80	\$25 to \$80	\$25 to \$80	\$25 to \$80
Field Maint. Fee - Adult Sports / hour	\$40 to \$70	\$45 to \$75	\$45 to \$75	\$50 to \$80
Field Maint. Fee - Youth Sports / hour (501c3)	\$30 to \$60	\$35 to \$65	\$35 to \$65	\$40 to \$70

Recreation	2024 Approved	2025 Approved	2026 Approved	2027 Proposed
Field Maint. Fee - Youth Sports				
Youth Resident / player	\$18	\$20	N/A	N/A
Youth Non Resident / player	\$22	\$25	N/A	N/A
Field Maint. - Deposit / Organization	\$200	\$200	\$200	\$200
Fishing Program (Youth & Adult)	\$20 to \$30	\$25 to \$35	\$25 to \$35	\$30 to \$40
Football - Adult / 5 on 5 team	\$500 to \$750	\$500 to \$750	N/A	N/A
Football - Adult / 8 on 8 team	\$500 to \$750	\$500 to \$750	N/A	N/A
Football - Youth (Flag)	\$55 to \$65	\$60 to \$75	\$75 to \$85	\$80 to \$90
Hockey (Street)				
Youth Clinic	N/A	N/A	\$30 to \$75	\$40 to \$80
Youth (1st through 4th grade)	N/A	N/A	\$70 to \$100	\$80 to \$100
Youth (5th through 9th grade)	N/A	N/A	\$80 to \$100	\$85 to \$100
Kickball - Adult / team	\$350 to \$450	\$500 to \$750	\$500 to \$750	\$500 to \$750
Key Check Out / deposit	\$50	\$50	\$50	\$50
Lacrosse - Youth	\$50 to \$85	\$50 to \$85	N/A	N/A
Equipment Rental Deposit	\$50 to \$75	\$50 to \$75	N/A	N/A
Late Charge After Registration. Deadline	\$5 to \$10	\$5 to \$10	\$5 to \$10	\$10 to \$15
Nature Hikes / Snowshoeing / hike	\$15 to \$30	\$20 to \$35	\$30 to \$55	\$30 to \$55
Nature Hikes / Snowshoeing / family	\$15 to \$30	\$20 to \$35	\$30 to \$55	\$30 to \$55
Online Registration Convenience Fee	\$2 to \$5	\$2 to \$5	\$2 to \$5	\$2 to \$5
Outdoor Adventure Club	\$25 to \$50	\$30 to \$50	\$40 to \$60	\$40 to \$60
Parks Program (for the summer)	\$20 to \$45	\$30 to \$50	N/A	N/A
Participation Cancellation Fee (Individual)	\$22	\$22	\$25	\$25
Participation Cancellation Fee (Team)		No team refund unless qualified replacement team is found. If replacement team is found, refund 75% of original fee less proration cost for number of games played.		
Pitching Machine / refundable deposit	\$50	\$50	\$50	\$50
Pickleball				
Clinic/League Fee - Youth & Adult / person	\$35 to \$60	\$40 to \$60	\$30 to \$65	\$30 to \$65
Pickleball Indoor Daily Fee / person	\$3 to \$10	\$6 to \$15	\$6 to \$15	\$6 to \$15
Pickleball Indoor Court Fee / hour	\$10 to \$20	\$10 to \$20	\$10 to \$20	\$10 to \$20
Races	\$20 to \$100	\$20 to \$100	\$25 to \$100	\$25 to \$100
Scoreboard / Timer refundable deposit	\$100	\$100	\$100	\$100
Scout Classes	\$10 to \$20	\$10 to \$20	N/A	N/A
Shirt Sales	\$3 to \$10	\$3 to \$10	\$3 to \$10	\$3 to \$10
Soccer				
Adult (per team)	\$750 to \$950	\$800 to \$1000	N/A	N/A
Youth (Pre-K through 2nd Grades)	\$57 to \$62	\$65 to \$75	\$70 to \$80	\$75 to \$85
Youth (3rd through 4th Grades)	\$62 to \$67	\$70 to \$80	\$75 to \$85	\$80 to \$90
Youth (5th through 9th Grades)	\$67 to \$72	\$75 to \$85	\$80 to \$90	\$85 to \$95
Youth (10th through 12th Grades)	\$72 to \$77	\$80 to \$90	\$85 to \$95	\$95 to \$105
Indoor (Futsal)	\$62 to \$67	\$70 to \$75	\$75 to \$85	\$85 to \$95
Soccer Camp	\$50 to \$200	\$50 to \$200	\$50 to \$200	\$50 to \$200
Soccer Clinic	\$20 to \$60	\$20 to \$60	\$20 to \$60	\$20 to \$60
Softball - Girls Youth Fast Pitch				
Youth (3-4 Grades)	\$57 to \$62	\$60 to \$70	\$60 to \$80	\$65 to \$85
Youth (5-6 Grades)	\$62 to \$67	\$65 to \$75	\$65 to \$85	\$70 to \$90
Softball - Men's, Women's, Coed	\$600	\$625	\$650 to \$800	\$650 to \$800
Softball Fall - Men's, Women's, Coed	\$360	\$400	\$450 to \$600	\$450 to \$600
Softball - Recovery Leagues	\$800 to \$1300	\$800 to \$1500	\$800 to \$1800	\$800 to \$1800
Softball Clinic / team	\$100	\$100	N/A	N/A
Special Event Programs - Adult & Youth	N/A	N/A	\$25 to \$80	\$25 to \$80
Start Smart Programs	\$30 to \$50	N/A	N/A	N/A

Recreation	2024 Approved	2025 Approved	2026 Approved	2027 Proposed
Rock Climbing Class - Adult & Youth	\$50 to \$120	\$50 to \$120	N/A	N/A
Tennis/Classes	\$45 to \$60	\$45 to \$60	N/A	N/A
Tennis Camps	\$60 to \$120	\$60 to \$120	N/A	N/A
Tennis Clinic				
Youth	\$30	\$30	N/A	N/A
Adult	\$35	\$35	N/A	N/A
Tennis Leagues	\$60 to \$120	\$60 to \$120	N/A	N/A
Tee Ball / Coach Pitch	\$40 to \$50	\$45 to \$55	\$45 to \$65	\$50 to \$70
Tournaments				
Cornhole	\$40 to \$60	\$40 to \$60	\$40 to \$60	\$40 to \$60
Pickleball / individual	\$35 to \$60	\$35 to \$60	\$40 to \$65	\$40 to \$65
Men's Softball / team	\$300 to \$375	\$350 to \$450	\$400 to \$500	\$400 to \$500
Co-ed Softball / team	\$300 to \$375	\$350 to \$450	\$400 to \$500	\$400 to \$500
Women's Softball / team	\$300 to \$375	\$350 to \$450	\$400 to \$500	\$400 to \$500
Volleyball / team	\$300 to \$600	\$300 to \$600	\$300 to \$600	\$300 to \$600
Miscellaneous - Adult & Youth	\$20 to \$400	\$20 to \$400	\$20 to \$400	\$20 to \$400
Track Club	\$30 to \$150	\$30 to \$150	N/A	N/A
Training Video / refundable deposit	\$20	\$20	\$20	\$20
Volleyball - Adult / team	\$300 to \$600	\$300 to \$600	N/A	N/A
Volleyball - Recovery-League	\$500 to \$1000	\$500 to \$1000	N/A	N/A
Volleyball - Youth	\$35 to \$85	\$50 to \$85	\$80 to \$90	\$80 to \$90
Volleyball Camp / Clinic	\$20 to \$125	\$20 to \$125	\$20 to \$125	\$20 to \$125
Volleyball Equip. Rental / Deposit / refundable deposit	\$50	\$50	\$50	\$50

Community Recreation Center	2024 Approved	2025 Approved	2026 Approved	2027 Proposed
3169 Sundry Revenue				
Return Check Fee	\$25	\$25	\$25	\$25
Participation Cancellation Fee (Individual)	\$22	\$22	\$22	\$22
318251 Rental Income				
Equipment Rental Fees	\$1 - \$3	\$1 - \$3	\$1 - \$3	\$1 - \$3
Locker Rental				
Daily Rental	\$2	\$2	\$2	N/A
Annual / Member	\$25	\$25	N/A	N/A
Pavilion Rental / Picnic / Per 4 Hours	\$53/\$92	\$53/\$92	\$53/\$92	N/A
Outdoor Pavilion (Small East)	\$53/\$92	\$53/\$92	\$53/\$92	N/A
Full Day				
Member	N/A	N/A	N/A	\$68
Nonmember	N/A	N/A	N/A	\$145
Half Day				
Member	N/A	N/A	N/A	\$44
Nonmember	N/A	N/A	N/A	\$89
Pool				
After Hours Per Hour	\$300/\$325	\$300/\$375	\$300/\$375	N/A
Member	N/A	N/A	N/A	\$300
Nonmember	N/A	N/A	N/A	\$350
Pool Pavilion / 2 Hours	\$92/\$127	\$100/\$175	\$100/\$175	N/A
Pool Pavilion Per Hour				
Member	N/A	N/A	N/A	\$65
Nonmember	N/A	N/A	N/A	\$85

Community Recreation Center	2024 Approved	2025 Approved	2026 Approved	2027 Proposed
Pool (continued)				
Lap Lane Per Hour				
Member	N/A	N/A	N/A	\$25
Nonmember	N/A	N/A	N/A	\$35
Swim Meet Per Hour	N/A	N/A	N/A	\$575
Gymnasium				
Full Gymnasium Per Hour				
Member	N/A	N/A	N/A	\$120
Nonmember	N/A	N/A	N/A	\$140
Half Court Per Hour				
Member	N/A	N/A	N/A	\$70
Nonmember	N/A	N/A	N/A	\$90
Pickleball Court				
Single Court Per Hour				
Member	N/A	N/A	N/A	\$40
Nonmember	N/A	N/A	N/A	\$60
Pickleball Serving Machine Per Hour				
Member	N/A	N/A	N/A	\$20
Nonmember	N/A	N/A	N/A	\$30
Field House				
Full Field Per Hour				
Member	N/A	N/A	N/A	\$120
Nonmember	N/A	N/A	N/A	\$140
Batting Cage Per Hour				
Member	N/A	N/A	N/A	\$35
Nonmember	N/A	N/A	N/A	\$45
Pitching Machine Per Hour				
Member	N/A	N/A	N/A	\$20
Nonmember	N/A	N/A	N/A	\$30
Golf Cage Per Hour				
Member	N/A	N/A	N/A	\$45
Nonmember	N/A	N/A	N/A	\$55
Community Room Per Hour				
Member	N/A	N/A	N/A	\$65
Nonmember	N/A	N/A	N/A	\$85
Fitness Studio Per Hour				
Member	N/A	N/A	N/A	\$65
Nonmember	N/A	N/A	N/A	\$85
Set up Fees	N/A	N/A	N/A	\$20 - \$50
Towel Rental				
Daily Rental	\$2.50	\$2.50	N/A	N/A
Punch Card / 20 Rentals	\$22	\$22	N/A	N/A
Multi-Purpose Room / Hour	\$63/\$75	\$65/\$90	\$65/\$90	N/A
318252 Food & Beverage Sales Concessions & Special Fees	Per Dept.	Per Dept.	Per Dept.	Per Dept.

Community Recreation Center	2024 Approved	2025 Approved	2026 Approved	2027 Proposed
318253 Admission Fees				
Daily Fee				
Children 2 & Under	\$0	\$0	\$0	\$0
Youth 3-17	\$5.50	\$5.50	\$5.50	\$6.00
Adult 18+	\$5.50	\$5.50	\$5.50	\$7.00
Senior 62+	\$5.50	\$5.50	\$5.50	\$6.00
Disability	N/A	N/A	N/A	\$6.00
Military/First Responder Discount Off Daily Fee	N/A	N/A	N/A	\$1.00 Off
Group Rate 10+ Discount Off Daily Fee	\$1.00 Off	\$1.00 Off	\$1.00 Off	\$0.50 Off
Punch Pass 10 Punches	\$50	N/A	N/A	N/A
Dippin' Dogs				
Per Owner & Dog	\$15	\$15	\$15	\$15
Additional Dog	\$3	\$3	\$3	\$3
Volleyball				
Court Fees / Member / Per 2 Hours	\$35	\$38	N/A	N/A
Court Fees / Non-Member / Per 2 Hours	\$45	\$50	N/A	N/A
Light Fee / Mem / Non-Mem / Per 2 Hours	\$15 / \$20	\$20 / \$25	N/A	N/A
318254 Merchandise Sales				
Retail Sales	Per Dept.	Per Dept.	Per Dept.	Per Dept.
318256 Instruction Fees				
Certification Training				
Junior Guard	\$150-180	\$150-180	\$150-180	N/A
Member	N/A	N/A	N/A	\$150
Nonmember	N/A	N/A	N/A	\$180
Lifeguard Training	\$205 - \$265	\$205 - \$265	\$205 - \$265	\$205 - \$265
Lifeguard Instructor	\$205 - \$265	\$205 - \$265	\$205 - \$265	\$205 - \$265
Water Safety Instructor	\$205 - \$265	\$205 - \$265	\$205 - \$265	\$205 - \$265
Miscellaneous Certification Classes	N/A	N/A	\$25-150	\$25-150
Before / After School Program				
Member / Per Month	\$500-\$600	\$500-\$600	\$500-\$600	N/A
Non-member / Per Month	\$580-\$680	\$580-\$680	\$580-\$680	N/A
Non-refundable / Registration Fee	\$75	\$75	\$75	N/A
Extracurricular pick-up	\$55-\$105	\$55-\$105	\$55-\$105	N/A
Temporary Closure Youth Programing	N/A	N/A	\$10-\$200	N/A
After School Programing				
Member	N/A	N/A	N/A	\$45
Nonmember	N/A	N/A	N/A	\$65
Mini Champs				
Member	N/A	N/A	N/A	\$10-\$100
Nonmember	N/A	N/A	N/A	\$10-\$100
Misc. Camps, Classes				
Member	N/A	N/A	N/A	\$50-\$200
Nonmember	N/A	N/A	N/A	\$50-\$200
Fitness Classes				
Per Class	\$6.50 - \$7.50	\$6.50 - \$10.00	\$6.50 - \$10.00	N/A
A+ Annual Upgrade	\$160	\$160	N/A	N/A
Punch Pass / 13 Fitness Classes	\$80 - \$90	\$80 - \$125	\$80 - \$125	N/A
Fitness Training - Varies by Length of Class and Equipment	N/A	N/A	N/A	\$50-\$200
Fitness Room Orientation				
Member	N/A	N/A	N/A	\$0
Nonmember	N/A	N/A	N/A	\$10
Temporary Closure Fitness Programming	N/A	N/A	\$1-\$100	N/A

Community Recreation Center	2024 Approved	2025 Approved	2026 Approved	2027 Proposed
318256 Instruction Fees (continued)				
Kinder Camp				
Member Per Month	\$190	\$200	\$200	N/A
Nonmember Per Month	\$240	\$250	\$250	N/A
Member Per Session	N/A	N/A	N/A	\$215
Nonmember Per Session	N/A	N/A	N/A	\$265
Temporary Closure Youth Programing	N/A	N/A	\$10-\$200	N/A
Late Pick-up Fee				
Before & After School, Pre-school, Summer Camp, and Rebel Camp	\$ 1 - \$55	\$ 1 - \$55	\$ 1 - \$55	N/A
Martial Arts				
Per Month	\$53 - \$95	\$53 - \$95	\$53 - \$95	N/A
Personal Training / Per Hour & Clinics	\$55 - \$615	\$55 - \$615	\$55 - \$615	N/A
Pre-school				
Monthly / Member	\$550-\$750	\$550-\$760	\$550-\$760	N/A
Monthly / Non-member	\$615-\$815	\$615-\$825	\$615-\$825	N/A
Non-refundable Registration Fee	\$75	\$75	\$75	N/A
Temporary Closure Youth Programing	N/A	N/A	\$10-\$200	N/A
Racquetball				
Private Lessons Per Hour	\$32 - \$37	N/A	N/A	N/A
Semi-private Lessons Per Hour	\$16 - \$21	N/A	N/A	N/A
Summer Camp				
Member Per Week	N/A	N/A	N/A	\$150
Nonmember Per Week	N/A	N/A	N/A	\$200
Member /Month	\$560-\$755	\$560-\$755	\$560-\$755	N/A
Non-member/month	\$610-\$825	\$610-\$825	\$610-\$825	N/A
Rebel/member/month	\$560-\$755	\$560-\$755	\$560-\$755	N/A
Rebel/non-member/month	\$610-\$825	\$610-\$825	\$610-\$825	N/A
Play/Learn Member/Month	\$585-\$780	\$585-\$825	\$585-\$825	N/A
Play/Learn Non Member/Month	\$624-\$830	\$624-\$880	\$624-\$880	N/A
Non-refundable / Registratation Fee	\$100	\$100	\$100	N/A
Temporary Closure Youth Programing	N/A	N/A	\$10-\$200	N/A
Misc. Camps, Classes				
Member Per Week	N/A	N/A	N/A	\$50-\$125
Nonmember Per Week	N/A	N/A	N/A	\$50-\$125
Swim				
Group Lessons Per Session	\$43/\$53	\$43/\$53	\$43/\$53	N/A
Member	N/A	N/A	N/A	\$50 - \$70
Nonmember	N/A	N/A	N/A	\$60 - \$80
Private / One 30-Minute Lesson	\$40/\$46	\$40/\$46	\$40/\$46	N/A
Private / Four 30-Minute Lessons	\$98/\$109	\$98/\$109	\$98/\$109	N/A
Semi-private / One 30-Minute Lesson	\$29/\$35	\$29/\$35	\$29/\$35	N/A
Semi-private / Four 30-Minute Lessons	\$61/\$72	\$61/\$72	\$61/\$72	N/A
Diving Per Session	\$60 - \$80	\$60 - \$80	\$60 - \$80	\$60 - \$80
Swim Team				
Aces Swim Team Participant Per Summer	\$280/\$325	\$295/\$345	\$295/\$345	N/A
Member	N/A	N/A	N/A	\$305
Nonmember	N/A	N/A	N/A	\$355

Community Recreation Center	2024 Approved	2025 Approved	2026 Approved	2027 Proposed
318256 Instruction Fees (continued)				
Tennis Lessons				
Group Lessons				
Member	\$60	\$60	\$60	\$60
Nonmember	\$70	\$70	\$70	\$70
Private / One 30-Minute Lesson	\$40/\$46	\$40/\$46	\$40/\$46	N/A
Private / Four 30-Minute Lessons	\$98/\$109	\$98/\$109	\$98/\$109	N/A
Semi-private / One 30-Minute Lesson	\$29/\$35	\$29/\$35	\$29/\$35	N/A
Semi-private / Four 30-Minute Lessons	\$61/\$72	\$61/\$72	\$61/\$72	N/A
Other Camp, Classes, or Clinics	\$25 - \$200	\$25 - \$200	\$25 - \$200	\$25 - \$200
Soccer				
Group Lessons				
Member	N/A	N/A	N/A	\$50 - \$70
Nonmember	N/A	N/A	N/A	\$60 - \$80
Other Camp, Classes, Clinics or Leagues	N/A	N/A	N/A	\$25 - \$200
Basketball				
Group Lessons				
Member	N/A	N/A	N/A	\$50 - \$70
Nonmember	N/A	N/A	N/A	\$60 - \$80
Other Camp, Classes, Clinics or Leagues	N/A	N/A	N/A	\$25 - \$200
Volleyball				
Group Lessons				
Member	N/A	N/A	N/A	\$50 - \$70
Nonmember	N/A	N/A	N/A	\$60 - \$80
Other Camp, Classes, Clinics or Leagues	N/A	N/A	N/A	\$25 - \$200
Pickleball				
Group Lessons				
Member	N/A	N/A	N/A	\$50 - \$70
Nonmember	N/A	N/A	N/A	\$60 - \$80
Other Camp, Classes, Clinics or Leagues	N/A	N/A	N/A	\$25 - \$200
Street Hockey				
Group Lessons				
Member	N/A	N/A	N/A	\$50 - \$70
Nonmember	N/A	N/A	N/A	\$60 - \$80
Other Camp, Classes, Clinics or Leagues	N/A	N/A	N/A	\$25 - \$200
Track & Field				
Group Lessons				
Member	N/A	N/A	N/A	\$50 - \$70
Nonmember	N/A	N/A	N/A	\$60 - \$80
Other Camp, Classes, Clinics or Leagues	N/A	N/A	N/A	\$25 - \$200
Community Classes				
Member	N/A	N/A	N/A	\$10-\$100
Nonmember	N/A	N/A	N/A	\$10-\$100

Community Recreation Center	2024 Approved	2025 Approved	2026 Approved	2027 Proposed
318257 Membership Fees				
Annual Membership				
Children 2 & Under				
Resident	N/A	N/A	N/A	\$0
Nonresident	N/A	N/A	N/A	\$0
Single Youth 3-17				
Resident	N/A	N/A	N/A	\$150
Nonresident	N/A	N/A	N/A	\$250
Single Adult 18+				
Resident	N/A	N/A	N/A	\$290
Nonresident	N/A	N/A	N/A	\$390
Family (2)				
Resident	N/A	N/A	N/A	\$462
Nonresident	N/A	N/A	N/A	\$562
Additional Family				
Resident	N/A	N/A	N/A	\$40
Nonresident	N/A	N/A	N/A	\$50
Single Senior 62+				
Resident	N/A	N/A	N/A	\$150
Nonresident	N/A	N/A	N/A	\$250
Senior Couple 62+				
Resident	N/A	N/A	N/A	\$295
Nonresident	N/A	N/A	N/A	\$395
Disability				
Resident	N/A	N/A	N/A	\$150
Nonresident	N/A	N/A	N/A	\$250
Family Yearly / Resident	\$402	\$402	N/A	N/A
Family Yearly / Non-resident	\$458	\$458	N/A	N/A
Couple Yearly / Resident	\$327	\$327	N/A	N/A
Couple Yearly / Non-resident	\$374	\$374	N/A	N/A
Single Yearly / Resident	\$251	\$251	N/A	N/A
Single Yearly / Non-resident	\$288	\$288	N/A	N/A
Senior Single Yearly / Resident	\$206	\$206	N/A	N/A
Senior Single Yearly / Non-resident	\$237	\$237	N/A	N/A
Senior Couple Yearly / Resident	\$264	\$264	N/A	N/A
Senior Couple Yearly / Non-resident	\$302	\$302	N/A	N/A
Summer Membership				
Children 2 & Under				
Resident	N/A	N/A	N/A	\$0
Nonresident	N/A	N/A	N/A	\$0
Single Youth 3-17				
Resident	N/A	N/A	N/A	\$126
Nonresident	N/A	N/A	N/A	\$226
Single Adult 18+				
Resident	N/A	N/A	N/A	\$250
Nonresident	N/A	N/A	N/A	\$350
Family (2)				
Resident	N/A	N/A	N/A	\$389
Nonresident	N/A	N/A	N/A	\$489
Additional Family				
Resident	N/A	N/A	N/A	\$40
Nonresident	N/A	N/A	N/A	\$50

Community Recreation Center	2024 Approved	2025 Approved	2026 Approved	2027 Proposed
318257 Membership Fees (continued)				
Summer Membership (continued)				
Single Senior 62+				
Resident	N/A	N/A	N/A	\$126
Nonresident	N/A	N/A	N/A	\$226
Senior Couple 62+				
Resident	N/A	N/A	N/A	\$239
Nonresident	N/A	N/A	N/A	\$339
Disability				
Resident	N/A	N/A	N/A	\$126
Nonresident	N/A	N/A	N/A	\$226
Family Summer / Resident	\$259	\$259	N/A	N/A
Family Summer / Non-resident	\$296	\$296	N/A	N/A
Couple Summer / Resident	\$212	\$212	N/A	N/A
Couple Summer / Non-resident	\$243	\$243	N/A	N/A
Single Summer / Resident	\$166	\$166	N/A	N/A
Single Summer / Non-resident	\$190	\$190	N/A	N/A
Senior Couple Summer / Resident	\$155	\$155	N/A	N/A
Senior Couple Summer / Non-resident	\$176	\$176	N/A	N/A
Senior Single Summer / Resident	\$126	\$126	N/A	N/A
Senior Single Summer / Non-resident	\$144	\$144	N/A	N/A
30-Day Pass				
Children 2 & Under				
Resident	N/A	N/A	N/A	\$0
Nonresident	N/A	N/A	N/A	\$0
Single Youth 3-17				
Resident	N/A	N/A	N/A	\$40
Nonresident	N/A	N/A	N/A	\$50
Single Adult 18+				
Resident	N/A	N/A	N/A	\$40
Nonresident	N/A	N/A	N/A	\$50
Single Senior 62+				
Resident	N/A	N/A	N/A	\$40
Nonresident	N/A	N/A	N/A	\$50
Disability				
Resident	N/A	N/A	N/A	\$40
Nonresident	N/A	N/A	N/A	\$50
Monthly / Resident / Non-Summer	\$38	\$38	N/A	N/A
Monthly / Resident / Summer	\$61	\$61	\$61	N/A
Monthly / Non-res. / Non-summer	\$43	\$43	N/A	N/A
Monthly / Non-res. / Summer	\$68	\$68	\$68	N/A
318258 Tournament & League Fees				
Racquetball				
Tournament	\$20 - \$65	\$20 - \$65	\$20 - \$65	N/A
League	\$50 - \$80	\$50 - \$80	\$50 - \$80	N/A
Tennis League	\$60 - \$80	\$60 - \$80	\$60 - \$80	\$60 - \$80

Golf Course	2024 Approved	2025 Approved	2026 Approved	2027 Proposed
31811232 Greens Fees - 9 holes				
Mon. through Thurs.				
Regular	\$22	\$23	\$24	\$24
Punch Pass - 10 9-hole rounds	\$190	\$200	\$210	\$210
Punch Pass - 10 9-hole w/Cart	\$290	\$310	\$315	\$315
Junior/Senior	\$18	\$19	\$20	\$20
Fri. through Sun. - All Golfers	\$22.00	\$25	\$25	\$25
31811231 Greens Fees - 18 holes				
Mon. through Thurs.				
Regular	\$40	\$42	\$43	\$43
Junior/Senior	\$33	\$35	\$36	\$36
Fri. through Sun. - All Golfers	\$40	\$42	\$43	\$43
3181121 Rentals				
Motorized Cart				
9 holes	\$10	\$11	\$11	\$11
18 holes	\$20	\$22	\$22	\$22
Pull Cart				
9 holes	\$6	\$6	\$6	\$6
18 holes	\$10	\$10	\$10	\$10
Rental Clubs				
9 holes	\$10 to \$20	\$10 to \$20	\$10 to \$25	\$10 to \$25
18 holes	\$15 to \$35	\$15 to \$35	\$25 to \$40	\$25 to \$40
3181125 Range Balls				
Bucket of Balls	\$6 to \$17	\$6 to \$17	\$6 to \$17	\$6 to \$17
Monthly Range Pass	\$110	\$110	\$110	\$110
Season Range Pass (Mar 1 to Oct 31)	N/A	\$650	\$650	\$650
3181126 Instruction Fees	\$10 to \$100 per	\$10 to \$100 per	\$10 to \$100 per	\$10 to \$100 per
	hour	hour	hour	hour
	Per Dept.	Per Dept.	Per Dept.	Per Dept.
3181122 / 3181124 Concessions, Merch., Special Fees				
31811215 Banquet Room Rental (150 capacity)				
5-hour Rental (5:00-10:00 p.m.)				
Resident	\$365	\$650	\$725	\$725
Non Resident	\$550	\$850	\$950	\$950
Hourly Rental Prior to 5 pm (2 Hr min)				
Resident	\$100	\$150	\$165	\$165
Non Resident	\$130	\$200	\$220	\$220
Tent Fee per Day	\$500	\$500	\$500	\$500

Community Dev. Admin.	2024 Approved	2025 Approved	2026 Approved	2027 Proposed
312100 Business License Fees				
Business License Minimum / License	\$26	\$26	\$26	\$26
Business License Cap* / License	\$13,000	\$14,000	\$14,000	\$14,000
*Does not apply to sexually-oriented businesses				
Business License Initial Application Fees				
Commercial Base Fee >\$50,000	\$155	\$170	\$170	\$170
Commercial Base Fee <\$50,000	\$115	\$125	\$125	\$125
Massage Review (In addition to Commercial Base Fee)	\$100	\$110	\$110	\$110
Alcohol Review (In addition to Commercial Base Fee)	\$209	\$209	\$209	\$209
Home Occupation Base Fee >\$50,000	\$145	\$155	\$155	\$155
Home Occupation Base Fee <\$50,000	\$95	\$100	\$100	\$100
Short-Term Rental/Accessory Apartment (Inspection Incl.)	\$115	\$125	\$282	\$282
Business License Inspection Fees (If Required)				
Building Inspection	\$20	\$22	\$22	\$22
Code Enforcement Inspection	\$20	\$22	\$22	\$22
Fire Inspection	\$40	\$44	\$44	\$44
Business License Annual Renewal Fees				
Commercial Base Fee >\$50,000	\$155	\$170	\$170	\$170
Commercial Base Fee <\$50,000	\$101	\$110	\$110	\$110
Alcohol Renewal (In addition to Commercial Base Fee)	\$157	\$157	\$157	\$157
Home Occupation Base Fee >\$50,000	\$48	\$48	\$48	\$48
Home Occupation Base Fee <\$50,000	\$48	\$48	\$48	\$48
Short-Term Rental/Accessory Apartment	\$101	\$110	\$105	\$105
Temporary/Transient (+Inspection Fees, If Required)	\$155	\$170	\$170	\$170
Food Truck (Single Location)	\$105	\$105	\$105	\$105
Fire Inspection	\$40	\$40	\$40	\$40
Food Truck Court (Promoter)	\$131	\$131	\$131	\$131
Additional Fee Per Truck	\$25	\$25	\$25	\$25
Exposition Center				
Promoter / event up to 30 days	\$100	\$105	\$105	\$105

Community Dev. Admin.	2024 Approved	2025 Approved	2026 Approved	2027 Proposed
Annual Disproportionate Fees				
Amusement Center/Arcade	\$850	\$850	\$850	\$850
Apartments Per Unit	\$17	\$17	\$17	\$17
Bowling	\$600	\$600	\$600	\$600
Convalescent/Assisted Living/Elderly/Disabled Housing Per Room	\$34	\$34	\$34	\$34
Expo Ctr Events per 1,000 Attendees Per Event	\$75	\$75	\$75	\$75
General Retail with Off-Premise Beer	\$400	\$400	\$400	\$400
Grocery	\$900	\$900	\$900	\$900
Hospital	\$1,000	\$1,000	\$1,000	\$1,000
Hotel/Motel Per Room	\$14	\$14	\$14	\$14
Large Retail	\$700	\$700	\$700	\$700
Late-Night, Dine-In Coffee Shop	\$3,000	\$3,000	\$3,000	\$3,000
Pawn Shop	\$500	\$500	\$500	\$500
Restaurant with Alcohol	\$350	\$350	\$350	\$350
Service Station/Convenience Store	\$600	\$600	\$600	\$600
Sexually Oriented Business	\$3,000	\$3,000	\$3,000	\$3,000
Social Club/Recreation Facility with Alcohol	\$900	\$900	\$900	\$900
Theater/Entertainment	\$600	\$600	\$600	\$600
Variety Store	\$350	\$350	\$350	\$350
Other Miscellaneous Fees				
Per Employee (Includes Independent and Contract Employees)	\$18	\$20	\$20	\$20
Sexually Oriented Business Per Performing Employee	\$300	\$300	\$300	\$300
Sexually Oriented Business per Non-Performing Employee	\$100	\$100	\$100	\$100
Duplicate License	\$26	\$26	\$26	\$26
Transfer License (+Inspection Fees, If Required)	\$105	\$26	\$26	\$26
Alcohol License Local Consent Form Fee	\$52	\$52	\$52	\$52
Re-Inspection Fee (Over 2 Inspections)	\$37	\$40	\$40	\$40
Delinquent/Penalty Rates (% of Normal License Fees)				
Delinquent 30 Days	25%	25%	25%	25%
Delinquent 60 Days	75%	75%	75%	75%
Open Without a License	100%	100%	100%	100%
Bond Requirements				
Temporary/Transient	\$1,000	\$1,000	\$1,000	\$1,000
Pawn Shop/Pawn Broker	\$2,000	\$2,000	\$2,000	\$2,000
Auctioneer/Auction House	\$10,000	\$10,000	\$10,000	\$10,000
Sexually Oriented Businesses	\$2,000	\$2,000	\$2,000	\$2,000
Alcohol Sales/Consumption	\$2,000	\$2,000	\$2,000	\$2,000

Planning	2024 Approved	2025 Approved	2026 Approved	2027 Proposed
314511 Planning Development Fees				
Public Meeting Notification Fee	\$0.75/mailed notice	\$0.75/mailed notice	\$0.75/mailed notice	\$0.75/mailed notice
Subdivision Review Fees				
Preliminary Subdivision Review	\$3,542	\$3,825	\$3,825	\$3,825
Preliminary Review Per Lot Over 15 Lots	\$236	\$255	\$255	\$255
Final Subdivision Review	\$1,934	\$2,090	\$2,090	\$2,090
Final Review Per Lot Over 15 Lots	\$129	\$140	\$140	\$140
Preliminary Subdivision Sensitive Area Review	\$4,092	\$4,420	\$4,420	\$4,420
Preliminary Review Per Lot Over 15 Lots	\$273	\$295	\$295	\$295
Final Subdivision Sensitive Area Review	\$2,243	\$2,420	\$2,420	\$2,420
Final Review Per Lot Over 15 Lots	\$150	\$160	\$160	\$160
Subdivision Plat Amendment	\$2,225	\$2,400	\$2,400	\$2,400
Subdivision Plat Amendment (No New Lots)	N/A	\$813	\$813	\$813
Plat Review Associated with Site Plan (Plat Only)	\$4,560	\$4,789	\$4,789	\$4,789
Subdivision Appeal	\$80	\$85	\$85	\$85
Condominium Conversion Fees				
Base Fee	\$173	\$185	\$185	\$185
Per Unit Fee	\$58	\$62	\$62	\$62
Commercial/Industrial/Multi-Family Review Fees				
Preliminary Site Plan Review	\$4,235	\$4,575	\$4,575	\$4,575
Preliminary Review Per Acre Over 3 Acres	\$1,412	\$1,525	\$1,525	\$1,525
Final Site Plan Review	\$1,577	\$1,700	\$1,700	\$1,700
Final Review Per Acre Over 3 Acres	\$526	\$570	\$570	\$570
Modified Site Plan Review	\$2,102	\$1,700	\$1,700	\$1,700
Water Efficient Landscape Review	\$150	\$150	\$150	\$150
Site Plan Review Appeal	\$80	\$85	\$85	\$85
Site Plan/Subdivision Re-Review	\$250	\$270	\$270	\$270
Common Area Site Plan Review (associated with Sub Plat)	N/A	\$318	\$318	\$318
314512 Inspection Fees				
Residential Development Inspection Fees				
Single Family Units/Duplexes Per Unit	\$275	\$300	\$300	\$300
Commercial/Industrial/Multi-Family Inspection Fees				
Full or Modified Site Plan Review Per Acre	\$650	\$700	\$700	\$700
314514 Rezoning Fees	\$1,257	\$1,330	\$1,330	\$1,330

Planning	2024 Approved	2025 Approved	2026 Approved	2027 Proposed
314515 Other Development Fees				
Annexation Fee (New Development Only)	\$1,700	\$1,800	\$1,800	\$1,800
Board of Adjustment Document Preparation				
Alleged Error/Appeal	\$750	\$810	\$810	\$810
Variances	\$750	\$810	\$810	\$810
Code Amendment	\$921	\$958	\$958	\$958
General Land Use Plan Amendment	\$858	\$893	\$893	\$893
Conditional Use Permit Fees	\$641	\$690	\$690	\$690
Re-Application Fee, Appeal or when noticed item is pulled from agenda by applicant				
Board of Adjustment	\$140	\$145	\$145	\$145
Conditional Use	\$100	\$105	\$105	\$105
Subdivision, Site Plan Review, Annexation, Rezoning, etc.	\$105	\$110	\$110	\$110
Wireless Telecom Review				
Permitted	\$331	\$360	\$360	\$360
Tech. Exception	\$382	\$415	\$415	\$415
Development Re-Inspection Fee				
Per Department	\$52	\$55	\$55	\$55
Street Vacation	\$1,100	\$1,200	\$1,200	\$1,200
Sexually Oriented Business Review	\$200	\$200	\$200	\$200
Special Use Permit	N/A	N/A	\$232	\$232
Short Term Rental/Accessory Apartment	\$44	\$47	N/A	N/A
Other Special Use Permit	\$125	\$135	N/A	N/A
Temporary Use Permit	\$152	\$161	\$161	\$161
Special Event Permit (from outside the city)	\$100	\$100	\$100	\$100
Special Exception	\$275	\$295	\$295	\$295
Administrative Variance/Decision	\$239	\$255	\$255	\$255
Home Rebuild/Zoning Letter	\$200	\$215	\$215	\$215
Simple Boundary Adjustment	\$849	\$869	\$869	\$484
Address Change	\$171	\$185	\$185	\$185
Reasonable Accommodation	\$1,900	\$2,050	\$2,050	\$2,050
Hearing Officer Fee	Actual Cost	Actual Cost	Actual Cost	Actual Cost
Street Renaming	\$1,100	\$1,200	\$1,200	\$1,200
Miscellaneous Review				
With Planning Commission Review	\$200	\$215	\$215	\$215
Without Planning Commission Review	\$100	\$105	\$105	\$105
312290 Sign Permit Fees				
Permit Fee Per Sign	\$177	\$190	\$190	\$190
Temporary Sign / 7-Day Period	\$91	\$93	\$93	\$93
Signs Installed Without Permits (or double the applicable permit fee)	\$220	\$240	\$240	\$240
Sign Review/Appeal Document Prep. for Planning Commission	\$460	\$496	\$496	\$496

Building & Safety	2024 Approved	2025 Approved	2026 Approved	2027 Proposed
3122 Building Permit Fees				
Residential Permits				
AC/Furnace	\$95	\$105	\$105	\$105
Accessory Apartment				
Total Valuation <\$50,000	\$553	\$624	\$624	\$624
Total Valuation \$50,000 - \$100,000	\$1,524	\$1,739	\$1,739	\$1,739
Total Valuation \$100,000 - \$250,000	\$2,042	\$2,332	N/A	N/A
Total Valuation \$100,000 - \$500,000	N/A	N/A	\$2,332	\$2,332
Total Valuation \$250,000 - \$500,000	\$2,930	\$3,349	N/A	N/A
Total Valuation \$500,000 - \$1,000,000	\$3,753	\$4,295	\$3,349	\$3,349
Total Valuation \$1,000,000 - \$2,500,000	\$4,895	\$5,601	\$4,295	\$4,295
Total Valuation \$2,500,000 - \$5,000,000	N/A	N/A	\$5,601	\$5,601
Total Valuation >\$2,500,000	\$5,868	\$6,715	N/A	N/A
Total Valuation >\$5,000,000	N/A	N/A	\$6,715	\$6,715
Accessory Building <400 Square Feet	\$660	\$200	\$200	\$200
Accessory Building >400 Square Feet				
Total Valuation <\$50,000	\$660	\$730	N/A	N/A
Total Valuation <\$10,000	N/A	N/A	\$524	\$524
Total Valuation \$10,000 - \$50,000	N/A	N/A	\$730	\$730
Total Valuation \$50,000 - \$100,000	\$1,716	\$1,941	\$1,250	\$1,250
Total Valuation \$100,000 - \$250,000	\$2,973	\$3,383	N/A	N/A
Total Valuation \$100,000 - \$500,000	N/A	N/A	\$2,013	\$2,013
Total Valuation \$250,000 - \$500,000	\$4,599	\$5,249	N/A	N/A
Total Valuation \$500,000 - \$1,000,000	\$6,161	\$7,043	\$3,455	\$3,455
Total Valuation \$1,000,000 - \$2,500,000	\$7,303	\$8,349	\$4,400	\$4,400
Total Valuation \$2,500,000 - \$5,000,000	N/A	N/A	\$6,884	\$6,884
Total Valuation >\$2,500,000	\$9,014	\$10,312	N/A	N/A
Total Valuation >\$5,000,000	N/A	N/A	\$8,846	\$8,846
Addition				
Total Valuation <\$50,000	\$1,122	\$1,260	N/A	N/A
Total Valuation <\$10,000	N/A	N/A	\$345	\$345
Total Valuation \$10,000 - \$50,000	N/A	N/A	\$527	\$527
Total Valuation \$50,000 - \$100,000	\$2,210	\$2,507	\$1,987	\$1,987
Total Valuation \$100,000 - \$250,000	\$3,493	\$3,982	N/A	N/A
Total Valuation \$100,000 - \$500,000	N/A	N/A	\$2,867	\$2,867
Total Valuation \$250,000 - \$500,000	\$4,470	\$5,105	N/A	N/A
Total Valuation \$500,000 - \$1,000,000	\$6,096	\$6,971	\$4,584	\$4,584
Total Valuation \$1,000,000 - \$2,500,000	\$8,067	\$9,231	\$6,196	\$6,196
Total Valuation \$2,500,000 - \$5,000,000	N/A	N/A	\$8,614	\$8,614
Total Valuation >\$2,500,000	\$9,778	\$11,194	N/A	N/A
Total Valuation >\$5,000,000	N/A	N/A	\$11,001	\$11,001
Basement Finish				
Total Valuation <\$5,000	\$339	\$169	\$169	\$169
Total Valuation \$5,000 - \$10,000	\$339	\$254	\$254	\$254
Total Valuation \$10,000 - \$20,000	\$339	\$296	\$296	\$296
Total Valuation \$20,000 - \$250,000	\$339	\$387	N/A	N/A
Total Valuation \$20,000 - \$500,000	N/A	N/A	\$387	\$387
Total Valuation \$250,000 - \$1,000,000	\$534	\$611	N/A	N/A
Total Valuation \$500,000 - \$2,500,000	N/A	N/A	\$611	\$611
Total Valuation >\$1,000,000	\$682	\$781	N/A	N/A
Total Valuation >\$2,500,000	N/A	N/A	\$781	\$781
Deck/Patio	\$350	\$375	\$375	\$375
Demolition	\$65	\$70	\$70	\$70

Building & Safety	2024 Approved	2025 Approved	2026 Approved	2027 Proposed
Residential Permits (Continued)				
Egress	\$95	\$105	\$105	\$105
Equipment	\$95	\$105	\$105	\$105
Fence (8 ft+)	\$150	\$160	\$160	\$160
Generator	\$95	\$105	\$105	\$105
Grading	\$65	\$70	\$70	\$70
Manufactured/Mobile Home New	\$285	\$310	\$310	\$310
Plumbing	\$95	\$105	\$105	\$105
Remodel				
Total Valuation <\$5,000	\$375	\$169	\$169	\$169
Total Valuation \$5,000 - \$10,000	\$375	\$254	\$254	\$254
Total Valuation \$10,000 - \$20,000	\$375	\$296	\$296	\$296
Total Valuation \$20,000 - \$100,000	\$375	\$430	\$430	\$430
Total Valuation \$100,000 - \$250,000	\$449	\$514	N/A	N/A
Total Valuation \$100,000 - \$500,000	N/A	N/A	\$514	\$514
Total Valuation \$250,000 - \$1,000,000	\$719	\$823	N/A	N/A
Total Valuation \$500,000 - \$2,500,000	N/A	N/A	\$823	\$823
Total Valuation >\$2,500,000	\$793	\$908	\$908	\$908
Remodel Interior Only				
Total Valuation <\$5,000	\$375	\$169	\$169	\$169
Total Valuation \$5,000 - \$10,000	\$375	\$254	\$254	\$254
Total Valuation \$10,000 - \$20,000	\$375	\$296	\$296	\$296
Total Valuation \$20,000 - \$250,000	\$375	\$430	N/A	N/A
Total Valuation \$20,000 - \$500,000	N/A	N/A	\$430	\$430
Total Valuation \$250,000 - \$1,000,000	\$645	\$738	N/A	N/A
Total Valuation \$500,000 - \$2,500,000	N/A	N/A	\$738	\$738
Total Valuation >\$1,000,000	\$719	\$823	N/A	N/A
Total Valuation >\$2,500,000	\$719	\$823	\$823	\$823
Reroof	\$105	\$115	\$115	\$115
Retaining Wall (4 ft+)				
Total Valuation <\$100,000	\$200	\$230	\$230	\$230
Total Valuation >\$100,000	\$560	\$640	\$640	\$640
Single Family New Build				
Total Valuation <\$100,000	\$3,525	\$4,017	N/A	N/A
Total Valuation <\$100,000	N/A	N/A	\$2,967	\$2,967
Total Valuation \$250,000 - \$500,000	\$4,900	\$5,550	N/A	N/A
Total Valuation \$100,000 - \$500,000	N/A	N/A	\$4,866	\$4,866
Total Valuation \$500,000 - \$1,000,000	\$5,900	\$6,700	\$6,837	\$6,837
Total Valuation \$1,000,000 - \$2,500,000	\$8,164	\$9,336	\$8,569	\$8,569
Total Valuation \$2,500,000 - \$5,000,000	N/A	N/A	\$10,185	\$10,185
Total Valuation >\$2,500,000	\$9,875	\$11,298	N/A	N/A
Total Valuation >\$5,000,000	N/A	N/A	\$12,572	\$12,572
Service Upgrade	\$95	\$105	\$105	\$105
Siding/Stucco	\$105	\$115	\$115	\$115

Building & Safety	2024 Approved	2025 Approved	2026 Approved	2027 Proposed
Residential Permits (Continued)				
Solar <10,000 kW				
Total Valuation <\$50,000	\$330	\$372	\$372	\$372
Total Valuation \$50,000 - \$100,000	\$520	\$589	\$589	\$589
Total Valuation \$100,000 - \$250,000	\$1,094	\$1,239	N/A	N/A
Total Valuation \$100,000 - \$500,000	N/A	N/A	\$1,239	\$1,239
Total Valuation \$250,000 - \$500,000	\$1,338	\$1,517	N/A	N/A
Total Valuation \$500,000 - \$1,000,000	\$1,900	\$2,156	\$1,517	\$1,517
Total Valuation \$1,000,000 - \$2,500,000	\$2,399	\$2,722	\$2,156	\$2,156
Total Valuation \$2,500,000 - \$5,000,000	N/A	N/A	\$2,722	\$2,722
Total Valuation >\$2,500,000	\$3,035	\$3,446	N/A	N/A
Total Valuation >\$5,000,000	\$3,035	\$3,446	\$3,446	\$3,446
Solar >10,000 kW or ESS				
Total Valuation <\$50,000	\$488	\$553	\$553	\$553
Total Valuation \$50,000 - \$100,000	\$562	\$638	\$638	\$638
Total Valuation \$100,000 - \$250,000	\$912	\$1,037	\$1,037	\$1,037
Total Valuation \$250,000 - \$500,000	\$1,144	\$1,303	\$1,303	\$1,303
Total Valuation \$500,000 - \$1,000,000	\$1,884	\$2,150	\$2,150	\$2,150
Total Valuation \$1,000,000 - \$2,500,000	\$2,719	\$3,107	\$3,107	\$3,107
Total Valuation >\$2,500,000	\$3,322	\$3,796	\$3,796	\$3,796
Swimming Pool (In-Ground)				
Total Valuation <\$100,000	\$500	\$570	\$570	\$570
Total Valuation >\$100,000	\$845	\$965	\$965	\$965
Townhome/Duplex New				
Total Valuation <\$250,000	\$2,874	\$3,287	N/A	N/A
Total Valuation <\$100,000	\$2,874	\$3,287	\$2,237	\$2,237
Total Valuation \$100,000 - \$500,000	N/A	N/A	\$3,966	\$3,966
Total Valuation \$250,000 - \$500,000	\$4,590	\$5,258	N/A	N/A
Total Valuation \$500,000 - \$1,000,000	\$6,249	\$7,159	\$6,532	\$6,532
Total Valuation \$1,000,000 - \$2,500,000	\$7,481	\$8,571	\$8,008	\$8,008
Total Valuation \$2,500,000 - \$5,000,000	N/A	N/A	\$9,165	\$9,165
Total Valuation >\$2,500,000	\$9,192	\$10,534	N/A	N/A
Total Valuation >\$5,000,000	N/A	N/A	\$10,534	\$10,534
Water Heater Replacement	\$95	\$105	\$105	\$105
Water Softener Replacement	\$95	\$105	\$105	\$105
Window/Door	\$65	\$70	\$70	\$70
Commercial Permits				
Addition				
Total Valuation <\$50,000	\$1,319	\$1,491	\$1,491	\$1,491
Total Valuation \$50,000 - \$100,000	\$2,192	\$2,495	\$2,495	\$2,495
Total Valuation \$100,000 - \$250,000	\$3,623	\$4,139	\$4,139	\$4,139
Total Valuation \$250,000 - \$500,000	\$5,953	\$6,820	\$6,820	\$6,820
Total Valuation \$500,000 - \$1,000,000	\$8,053	\$9,230	\$9,230	\$9,230
Total Valuation \$1,000,000 - \$2,500,000	\$10,533	\$12,077	\$12,077	\$12,077
Total Valuation \$2,500,000 - \$5,000,000	\$12,947	\$14,854	\$14,854	\$14,854
Total Valuation \$5,000,000 - \$10,000,000	\$21,205	\$24,352	\$24,352	\$24,352
Total Valuation \$10,000,000 - \$15,000,000	\$25,834	\$29,676	\$29,676	\$29,676
Total Valuation \$15,000,000 - \$20,000,000	\$30,464	\$35,000	\$35,000	\$35,000
Total Valuation \$20,000,000 - \$30,000,000	\$39,236	\$45,094	\$45,094	\$45,094
Total Valuation \$30,000,000 - \$40,000,000	\$48,007	\$55,188	\$55,188	\$55,188
Total Valuation \$40,000,000 - \$50,000,000	\$57,676	\$66,333	\$66,333	\$66,333
Total Valuation >\$50,000,000	\$67,409	\$77,548	\$77,548	\$77,548

Building & Safety	2024 Approved	2025 Approved	2026 Approved	2027 Proposed
Commercial Permits (Continued)				
Apartments New Build				
Total Valuation <\$250,000	\$3,992	\$4,563	N/A	N/A
Total Valuation <\$100,000	N/A	N/A	\$2,920	\$2,920
Total Valuation \$100,000-\$250,000	N/A	N/A	\$4,563	\$4,563
Total Valuation \$250,000 - \$500,000	\$6,691	\$7,668	\$7,668	\$7,668
Total Valuation \$500,000 - \$1,000,000	\$14,764	\$16,939	\$16,939	\$16,939
Total Valuation \$1,000,000 - \$2,500,000	\$21,241	\$24,385	\$24,385	\$24,385
Total Valuation \$2,500,000 - \$5,000,000	\$27,717	\$31,831	\$31,831	\$31,831
Total Valuation \$5,000,000 - \$10,000,000	\$35,974	\$41,329	\$41,329	\$41,329
Total Valuation \$10,000,000 - \$15,000,000	\$44,297	\$50,897	\$50,897	\$50,897
Total Valuation \$15,000,000 - \$20,000,000	\$52,619	\$60,466	\$60,466	\$60,466
Total Valuation \$20,000,000 - \$30,000,000	\$61,390	\$70,559	\$70,559	\$70,559
Total Valuation \$30,000,000 - \$40,000,000	\$70,161	\$80,653	\$80,653	\$80,653
Total Valuation \$40,000,000 - \$50,000,000	\$79,895	\$91,868	\$91,868	\$91,868
Total Valuation >\$50,000,000	\$89,564	\$103,014	\$103,014	\$103,014
Boiler	\$105	\$115	\$115	\$115
Condo Shell				
Total Valuation <\$250,000	\$3,992	\$4,563	\$4,563	\$4,563
Total Valuation \$250,000 - \$500,000	\$6,521	\$7,476	\$7,476	\$7,476
Total Valuation \$500,000 - \$1,000,000	\$10,647	\$12,213	\$12,213	\$12,213
Total Valuation \$1,000,000 - \$2,500,000	\$15,277	\$17,537	\$17,537	\$17,537
Total Valuation >\$2,500,000	\$20,332	\$23,342	\$23,342	\$23,342
Condo Unit				
Total Valuation <\$50,000	\$996	\$1,135	\$1,135	\$1,135
Total Valuation \$50,000 - \$100,000	\$1,483	\$1,692	\$1,692	\$1,692
Total Valuation \$100,000 - \$250,000	\$1,982	\$2,265	\$2,265	\$2,265
Total Valuation \$250,000 - \$500,000	\$3,044	\$3,484	\$3,484	\$3,484
Total Valuation \$500,000 - \$1,000,000	\$4,929	\$5,648	\$5,648	\$5,648
Total Valuation \$1,000,000 - \$2,500,000	\$7,099	\$8,140	\$8,140	\$8,140
Total Valuation >\$2,500,000	\$9,359	\$10,737	\$10,737	\$10,737
Demolition	\$106	\$115	\$115	\$115
Egress	\$220	\$235	\$235	\$235
Electrical	\$95	\$105	\$105	\$105
Equipment	\$95	\$105	\$105	\$105
Fence				
Total Valuation <\$50,000	\$297	\$337	\$337	\$337
Total Valuation \$50,000 - \$100,000	\$445	\$507	\$507	\$507
Total Valuation \$100,000 - \$250,000	\$604	\$688	\$688	\$688
Total Valuation \$250,000 - \$500,000	\$762	\$869	\$869	\$869
Total Valuation \$500,000 - \$1,000,000	\$995	\$1,135	\$1,135	\$1,135
Total Valuation \$1,000,000 - \$2,500,000	\$1,228	\$1,401	\$1,401	\$1,401
Total Valuation >\$2,500,000	\$1,682	\$1,922	\$1,922	\$1,922
Furnace/AC	\$150	\$160	\$160	\$160
Generator	\$95	\$105	\$105	\$105
Grading	\$232	\$250	\$250	\$250
Mechanical	\$95	\$105	\$105	\$105

Building & Safety	2024 Approved	2025 Approved	2026 Approved	2027 Proposed
Commercial Permits (Continued)				
New Build				
Total Valuation <\$100,000	\$2,192	\$2,495	\$2,495	\$2,495
Total Valuation \$100,000 - \$250,000	\$3,254	\$3,714	\$3,714	\$3,714
Total Valuation \$250,000 - \$500,000	\$5,639	\$6,452	\$6,452	\$6,452
Total Valuation \$500,000 - \$1,000,000	\$9,530	\$10,927	\$10,927	\$10,927
Total Valuation \$1,000,000 - \$2,500,000	\$13,486	\$15,472	\$15,472	\$15,472
Total Valuation \$2,500,000 - \$5,000,000	\$16,639	\$19,098	\$19,098	\$19,098
Total Valuation \$5,000,000 - \$10,000,000	\$21,205	\$24,352	\$24,352	\$24,352
Total Valuation \$10,000,000 - \$15,000,000	\$25,834	\$29,676	\$29,676	\$29,676
Total Valuation \$15,000,000 - \$20,000,000	\$30,464	\$35,000	\$35,000	\$35,000
Total Valuation \$20,000,000 - \$30,000,000	\$39,236	\$45,094	\$45,094	\$45,094
Total Valuation \$30,000,000 - \$40,000,000	\$48,007	\$55,188	\$55,188	\$55,188
Total Valuation \$40,000,000 - \$50,000,000	\$57,676	\$66,333	\$66,333	\$66,333
Total Valuation >\$50,000,000	\$67,409	\$77,548	\$77,548	\$77,548
Plumbing	\$95	\$105	\$105	\$105
Power to Panel	\$95	\$105	\$105	\$105
Remodel				
Total Valuation <\$50,000	\$1,061	\$780	N/A	N/A
Total Valuation <\$5,000	N/A	N/A	\$473	\$473
Total Valuation \$5,000 - \$50,000	N/A	N/A	\$780	\$780
Total Valuation \$50,000 - \$100,000	\$1,917	\$2,186	\$2,186	\$2,186
Total Valuation \$100,000 - \$250,000	\$2,416	\$2,759	\$2,759	\$2,759
Total Valuation \$250,000 - \$500,000	\$3,932	\$4,499	\$4,499	\$4,499
Total Valuation \$500,000 - \$1,000,000	\$5,164	\$5,910	\$5,910	\$5,910
Total Valuation \$1,000,000 - \$2,500,000	\$7,589	\$8,691	\$8,691	\$8,691
Total Valuation >\$2,500,000	\$10,103	\$11,578	\$11,578	\$11,578
Reroof				
Total Valuation <\$50,000	\$191	\$217	\$217	\$217
Total Valuation \$50,000 - \$100,000	\$265	\$302	\$302	\$302
Total Valuation \$100,000 - \$250,000	\$339	\$387	\$387	\$387
Total Valuation \$250,000 - \$500,000	\$486	\$557	\$557	\$557
Total Valuation \$500,000 - \$1,000,000	\$793	\$908	\$908	\$908
Total Valuation \$1,000,000 - \$2,500,000	\$940	\$1,078	\$1,078	\$1,078
Total Valuation >\$2,500,000	\$1,088	\$1,247	\$1,247	\$1,247
Retaining Wall				
Total Valuation <\$50,000	\$476	\$545	\$545	\$545
Total Valuation \$50,000 - \$100,000	\$634	\$727	\$727	\$727
Total Valuation \$100,000 - \$250,000	\$867	\$993	\$993	\$993
Total Valuation \$250,000 - \$500,000	\$952	\$1,089	\$1,089	\$1,089
Total Valuation \$500,000 - \$1,000,000	\$1,037	\$1,185	\$1,185	\$1,185
Total Valuation \$1,000,000 - \$2,500,000	\$1,122	\$1,282	\$1,282	\$1,282
Total Valuation >\$2,500,000	\$1,513	\$1,729	\$1,729	\$1,729
Solar				
Valuation <\$50,000	\$488	\$553	\$553	\$553
Valuation \$50,000 - \$100,000	\$562	\$638	\$638	\$638
Valuation \$100,000 - \$250,000	\$912	\$1,037	\$1,037	\$1,037
Valuation \$250,000 - \$500,000	\$1,144	\$1,303	\$1,303	\$1,303
Valuation \$500,000 - \$1,000,000	\$1,884	\$2,150	\$2,150	\$2,150
Valuation \$1,000,000 - \$2,500,000	\$2,719	\$3,107	\$3,107	\$3,107
Valuation >\$2,500,000	\$3,322	\$3,796	\$3,796	\$3,796

Building & Safety	2024 Approved	2025 Approved	2026 Approved	2027 Proposed
Swimming Pool				
Total Valuation <\$100,000	\$700	\$796	\$796	\$796
Total Valuation \$100,000 - \$250,000	\$1,017	\$1,158	\$1,158	\$1,158
Total Valuation \$250,000 - \$500,000	\$1,482	\$1,690	\$1,690	\$1,690
Total Valuation \$500,000 - \$1,000,000	\$1,800	\$2,053	\$2,053	\$2,053
Total Valuation \$1,000,000 - \$2,500,000	\$2,815	\$3,214	\$3,214	\$3,214
Total Valuation >\$2,500,000	\$3,978	\$4,544	\$4,544	\$4,544
Telecom New				
Total Valuation <\$250,000	\$234	\$260	N/A	N/A
Total Valuation <\$500,000	N/A	N/A	\$260	\$260
Total Valuation >\$250,000	\$430	\$484	N/A	N/A
Total Valuation >\$500,000	N/A	N/A	\$484	\$484
Tenant Improvement				
Total Valuation <\$50,000	\$1,157	\$881	N/A	N/A
Total Valuation <\$5,000	N/A	N/A	\$574	\$574
Total Valuation \$5,000 - \$50,000	N/A	N/A	\$881	\$881
Total Valuation \$50,000 - \$100,000	\$2,013	\$2,287	\$2,287	\$2,287
Total Valuation \$100,000 - \$250,000	\$2,512	\$2,860	\$2,860	\$2,860
Total Valuation \$250,000 - \$500,000	\$4,028	\$4,600	\$4,600	\$4,600
Total Valuation \$500,000 - \$1,000,000	\$5,260	\$6,011	\$6,011	\$6,011
Total Valuation \$1,000,000 - \$2,500,000	\$7,685	\$8,792	\$8,792	\$8,792
Total Valuation >\$2,500,000	\$10,199	\$11,679	\$11,679	\$11,679
Trailer	\$297	\$325	\$325	\$325
Water Heater	\$95	\$105	\$105	\$105
Building Permit Renewal	\$65	\$70	\$70	\$70
Building Permit Transfer	\$65	\$70	\$70	\$70
Plan Review Fee	65% of Total Permit Fee	65% of Total Permit Fee	65% of Total Permit Fee	65% of Total Permit Fee
Duplicate Plan Review Fee	N/A	N/A	5% of Plan Review Fee	5% of Plan Review Fee
State Regulated 1% Toward All Building Fees	1% of Total Permit Fee	1% of Total Permit Fee	1% of Total Permit Fee	1% of Total Permit Fee
Work Without a Permit Investigation Fee	Equal to permit fee	Equal to permit fee	Equal to permit fee	Equal to permit fee
Re-inspection Fee	\$65	\$70	\$70	\$70
Other Inspections, No Specific Fee Noted	\$65	\$70	\$70	\$70
Property Abatement - Admin Fee	\$100	\$105	\$105	\$105
Inspection Bonds				
Swimming Pool Bond	\$2,500	\$2,500	\$2,500	\$2,500
Power to Panel Bond - Single Lot	\$500	\$500	\$500	\$500
Power to Panel Bond - Multiple Lots	\$1,000	\$1,000	\$1,000	\$1,000
Permit Violation Bond	\$1,000	\$1,000	\$1,000	\$1,000
Temporary Certificate of Occupancy Bond (or as Proposed by Building Official)	1.5X Value	1.5X Value	1.5X Value	1.5X Value
Sign Permit Bond (Commercial)	\$500	\$500	\$500	\$500
Non-Compliance Bond (or as Proposed by Building Official)	\$5,000	\$5,000	\$5,000	\$5,000
Forfeiture Penalty Bond	2X Value	2X Value	2X Value	2X Value

Building & Safety	2024 Approved	2025 Approved	2026 Approved	2027 Proposed
3154 Civil Fines - Administrative Code Enforcement				
Title 12 (All violations - doubles after each violation in 12-month period)	N/A	\$50	\$50	\$50
Title 13 and 14 (All violations)	N/A	\$40	\$40	\$40
Title 15 (All violations)	N/A	N/A	\$75	\$75
Title 19 (All violations)	N/A	\$50	\$50	\$50
Title 21: All residential zones (excluding Short Term Rental (STR) and Sensitive Area Overlay Zone violations.)	N/A	\$50	\$50	\$50
All Commercial Zones	N/A	\$75	\$75	\$75
Industrial Zone	N/A	\$100	\$100	\$100
Staff time spent on case	N/A	Actual Cost	Actual Cost	Actual Cost
Re-inspection (if more than one)	N/A	\$55	\$55	\$55
Preparing the Record	N/A	\$50	\$50	\$50
All other violations of city ordinances	N/A	\$25	\$25	\$25
*Total accrued fines for any violation shall not exceed \$5,000 per violation. There shall be no maximum fine amounts to				
Sensitive Area Overlay Zone violations				
STR Violations				
First violation in any 12-month period	N/A	\$500	\$1,000	\$1,000
Second violation in any 12-month period	N/A	\$750	\$1,000	\$1,000
Third violation in any 12-month period	N/A	\$1,000	\$1,000	\$1,000
Sensitive Area Overlay Zone Violations				
Base Fine	N/A	\$1,000	\$1,000	\$1,000
Minor Violation (Daily fine in addition to base)	N/A	\$10	\$10	\$10
Intermediate Violation (Daily fine in addition to base)	N/A	\$25	\$25	\$25
Major Violation (Daily fine in addition to base)	N/A	\$40	\$40	\$40
Post Judgment Interest Rates (utcourts.gov)	N/A	Per Schedule	Per Schedule	Per Schedule

Water Operations	2024 Approved	2025 Approved	2026 Approved	2027 Proposed
3181 Water Rates				
Sandy City or Bell Canyon Water Stock, Schools/Parks				
Base Rate (monthly charge)				
3/4" meter	\$28.15	\$28.15	\$28.15	\$28.15
1" meter	\$36.64	\$36.64	\$36.64	\$36.64
1 1/2" meter	\$45.15	\$45.15	\$45.15	\$45.15
2" meter	\$68.52	\$68.52	\$68.52	\$68.52
3" meter	\$240.65	\$240.65	\$240.65	\$240.65
4" meter	\$304.39	\$304.39	\$304.39	\$304.39
6" meter	\$453.14	\$453.14	\$453.14	\$453.14
8" meter	\$623.15	\$623.15	\$623.15	\$623.15
10" meter	\$856.89	\$856.89	\$856.89	\$856.89
Cost Per Thousand Gallons*				
Block 1	\$1.79	\$1.79	\$1.79	\$1.79
Block 2	\$2.52	\$2.52	\$2.52	\$2.52
Block 3	\$3.25	\$3.25	\$3.25	\$3.25
Block 4	\$4.16	\$4.16	\$4.16	\$4.16
Block 5	\$5.54	\$5.54	\$5.54	\$5.54

* Block tiers based on meter size and consumption:

Cost Per Thousand Gallons					
Meter Size	Block 1	Block 2	Block 3	Block 4	Block 5
	\$1.79	\$2.52	\$3.25	\$4.16	\$5.54
3/4 and Under	0-6	6-25	25-50	50-75	75+
1"	0-7	7-40	40-80	80-120	120+
1.5"	0-35	35-125	125-250	250-375	375+
2"	0-50	50-250	250-500	500-750	750+
3"	0-80	80-465	465-930	930-1395	1395+
4"	0-170	170-1,105	1,105-2,210	2,210-3,315	3,315+
6"	0-645	645-3,315	3,315-6,630	6,630-9,945	9,945+
8"	0-645	645-3,315	3,315-6,630	6,630-9,945	9,945+
10"	0-645	645-3,315	3,315-6,630	6,630-9,945	9,945+

Sandy Residents Assistance Program and Military Leave Rate

Base Rate - For those meeting eligibility requirements, base rates are 50% for the Assistance Program, and no base rate charge for military leave.

Block Tier - 50% for military leave.

Water Operations	2024 Approved	2025 Approved	2026 Approved	2027 Proposed
Salt Lake County - Residential/Commercial, Schools/Parks				
Base Rate (monthly charge)				
3/4" meter	\$38.93	\$38.93	\$38.93	\$38.93
1" meter	\$51.62	\$51.62	\$51.62	\$51.62
1 1/2" meter	\$64.33	\$64.33	\$64.33	\$64.33
2" meter	\$99.24	\$99.24	\$99.24	\$99.24
3" meter	\$356.37	\$356.37	\$356.37	\$356.37
4" meter	\$451.55	\$451.55	\$451.55	\$451.55
6" meter	\$673.73	\$673.73	\$673.73	\$673.73
8" meter	\$927.70	\$927.70	\$927.70	\$927.70
10" meter	\$1,276.88	\$1,276.88	\$1,276.88	\$1,276.88
Cost Per Thousand Gallons*				
Block 1	\$1.96	\$1.96	\$1.96	\$1.96
Block 2	\$2.77	\$2.77	\$2.77	\$2.77
Block 3	\$3.58	\$3.58	\$3.58	\$3.58
Block 4	\$4.58	\$4.58	\$4.58	\$4.58
Block 5	\$6.09	\$6.09	\$6.09	\$6.09

* Block tiers based on meter size and consumption:

Cost Per Thousand Gallons					
Meter Size	Block 1	Block 2	Block 3	Block 4	Block 5
	\$1.96	\$2.77	\$3.58	\$4.58	\$6.09
3/4 and Under	0-6	6-25	25-50	50-75	75+
1"	0-7	7-40	40-80	80-120	120+
1.5"	0-35	35-125	125-250	250-375	375+
2"	0-50	50-250	250-500	500-750	750+
3"	0-80	80-465	465-930	930-1395	1395+
4"	0-170	170-1,105	1,105-2,210	2,210-3,315	3,315+
6"	0-645	645-3,315	3,315-6,630	6,630-9,945	9,945+
8"	0-645	645-3,315	3,315-6,630	6,630-9,945	9,945+
10"	0-645	645-3,315	3,315-6,630	6,630-9,945	9,945+

Water Operations	2024 Approved	2025 Approved	2026 Approved	2027 Proposed
31813 Water Irrigation Fees	Actual	Actual	Actual	Actual
3182 Other Water Charges				
Hydrant Use Fees / request				
Admin Charges / month or partial	\$100	\$100	\$100	\$100
Equipment Fee / month or partial	\$50	\$50	\$50	\$50
Auxiliary Key Rental / month or partial	\$15	\$15	\$15	\$15
Refundable Equipment Deposit	\$2,000	\$2,000	\$2,000	\$2,000
Refundable Auxiliary Key Deposit	\$300	\$300	\$300	\$300
Hydrant Meter Repair Fees				
Hour minimum	\$36	\$36	\$36	\$36
Each Additional hour	\$36	\$36	\$36	\$36
Parts	Cost + 10%	Cost + 10%	Cost + 10%	Cost + 10%
Water Use / 1,000 gallons	\$2.63	\$2.80	\$2.80	\$2.80
Fees on Delinquent Accounts				
Interest/Month on Past Due Accounts	1.5%	1.5%	1.5%	1.5%
Late Fee	\$12	\$12	\$12	\$12
Collection Fee	\$30	\$30	\$30	\$30
After Hours Service Restoration Fee (after 4:30 P.M.)	\$42	\$42	\$42	\$42
Blue Stake Call Back	\$50	\$50	\$50	\$50
Meter Rereads	\$24	\$24	\$24	\$24
Meter Shut Off - Customer Request*	\$50	\$50	\$50	\$50
Meter Turn-on/off for Inspection	\$50	\$50	\$50	\$50
Meter Test	\$66	\$66	\$66	\$66
Meter or other equipment damage fee	Labor & Materials	Labor & Materials	Labor & Materials	Labor & Materials
Meter Tamper Fee	\$50	\$50	\$50	\$50
Meter Reinspection (after 2nd inspection)	\$35	\$35	\$35	\$35
Swimming Pools				
Filling	\$150	N/A	N/A	N/A
Draining	\$100	N/A	N/A	N/A
337110 Water Connection/Impact Fees				
3/4" meter	\$3,685	\$5,105	\$5,105	\$5,105
1" meter	\$5,159	\$7,147	\$7,147	\$7,147
1 1/2" meter	\$6,633	\$9,189	\$9,189	\$9,189
2" meter	\$10,688	\$14,806	\$14,806	\$14,806
3" meter	\$40,543	\$56,166	\$56,166	\$56,166
4" meter	\$51,600	\$71,484	\$71,484	\$71,484
6" meter	\$77,402	\$107,228	\$107,228	\$107,228
8" meter	\$106,887	\$148,075	\$148,075	\$148,075
High Bench Pressure Zone - Eagle Ridge Subdivision				
1" meter (Only)		Per water letter agreement		
337120 Meter Set Fees				
3/4"	\$265	\$265	\$265	\$265
1"	\$295	\$295	\$295	\$295
Large Meter Universal Transmitter	\$125	\$125	\$125	\$125

*No charge for first request of each fiscal year if it is for repair

Water Expansion & Replacement	2024 Approved	2025 Approved	2026 Approved	2027 Proposed
337140 Development Review Fees				
Commercial Conservation Landscape Review (e.g. Localscapes)	N/A	\$60	\$60	\$60
Subdivision	\$200	\$200	\$200	\$200
Subdivision Plat Amendment (No New Lots)	N/A	\$100	\$100	\$100
Single Lot	\$60	\$60	\$60	\$60
Commercial/Industrial/Multi Family	\$200	\$200	\$200	\$200
337150 Waterline Reimbursement Fee		Per water department		
10 Inch (Per Foot)	\$10	\$10	\$10	\$10
12 Inch (Per Foot)	\$14	\$14	\$14	\$14
16 Inch or Larger (Per Foot)	\$18	\$18	\$18	\$18

Storm Water Operations	2024 Approved	2025 Approved	2026 Approved	2027 Proposed
318111 Storm Water Fees				
Maximum \$2.40 of fee to be used for operations, \$3.60 to be used for capital projects or debt service of projects.				
Residential (/unit/month)	\$6.00	\$6.00	\$7.67	\$7.67
All Other (/residential equiv./month)	\$6.00	\$6.00	\$7.67	\$7.67
Assistance Program (/unit/month)	\$3.00	\$3.00	\$3.84	\$3.84
Fees on Delinquent Accounts				
Interest/Month on Past Due Accts	1.5%	1.5%	1.5%	1.5%
Late Fee	\$12	\$12	\$12	\$12
337140 Development Review Fees				
Commercial Conservation Landscape Review (e.g. Localscapes)	N/A	\$100	\$100	\$100
Subdivision/Commercial/Industrial/Multi Family	\$330	\$330	\$330	\$330
Subdivision Plat Amendment (No New Lots)	N/A	\$100	\$100	\$100
Single Lot	\$100	\$100	\$100	\$100
3373 Storm Water Impact Fee				
Per Equivalent Residential Unit	\$1,146	\$1,354	\$1,354	\$1,354

Street Lighting	2024 Approved	2025 Approved	2026 Approved	2027 Proposed
337500 Street Lighting Fees				
Street Light Utility Fee				
Residential (Unit/Month)	\$2.98	\$2.98	\$2.98	\$2.98
All Other (Resid. Equiv./Month, 10 unit maximum)	\$2.98	\$2.98	\$2.98	\$2.98
Assistance Program unit / month	\$1.49	\$1.49	\$1.49	\$1.49
Fees on Delinquent Accounts				
Interest/Month on Past Due Accts	1.5%	1.5%	1.5%	1.5%
Late Fee	\$12	\$12	\$12	\$12

Consolidated Staffing Schedule

Note: This Staffing Schedule is provided for informational purposes only. Positions, ranges, and FTE counts may be adjusted during the fiscal year as allowed by budget appropriations.

	Bi-weekly Salary		Full-time Equivalent		
	Minimum	Maximum	FY 2025	FY 2026	FY 2027
Council Executive Staff					
Elected Officials:					
Council Members ¹	\$ 86.96	\$ 112.73	7.00	7.00	7.00
Appointed - Category 1:					
City Council Executive Director	\$ 5,860.83	\$ 8,791.20	1.00	1.00	1.00
Appointed - Category 2:					
Assistant Director - City Council	\$ 3,966.40	\$ 5,949.60	1.00	1.00	1.00
Outreach Manager/Council Office Manager	\$ 2,980.80	\$ 4,471.20	1.00	1.00	1.00
Senior Communications & Policy Analyst	\$ 2,704.80	\$ 4,057.60	1.00	1.00	1.00
Total FTEs			11.00	11.00	11.00
Mayor					
Elected Official:					
Mayor ¹	\$ 7,092.00	\$ 7,092.00	1.00	1.00	1.00
Appointed - Category 1:					
Deputy Mayor	\$ 5,860.83	\$ 8,791.20	1.00	0.00	0.00
Senior Policy Advisor	\$ 5,860.83	\$ 8,791.20	0.00	1.00	1.00
Public Affairs & Public Info. Officer	\$ 5,860.83	\$ 8,791.20	1.00	1.00	0.50
Community Affairs Director	\$ 3,692.80	\$ 5,539.20	0.00	1.00	1.00
Appointed - Category 2:					
Executive Assistant - Mayor's Office	\$ 2,253.60	\$ 3,380.80	0.50	0.50	0.50
Regular:					
Project Manager - Mayor's Office	\$ 2,980.80	\$ 4,471.20	1.00	0.00	0.00
Part-time Non-benefitted / Seasonal:					
Intern	\$ 13.42	\$ 27.91	0.07	0.07	0.07
Total FTEs			4.57	4.57	4.07
Chief Administrative Officer					
Appointed - Category 1:					
Chief Administrative Officer	\$ 6,370.40	\$ 9,556.00	1.00	1.00	1.00
Deputy Chief Administrative Officer	\$ 5,860.83	\$ 8,791.20	1.00	1.00	1.00
Appointed - Category 2:					
Executive Assistant - Mayor's Office	\$ 2,253.60	\$ 3,380.80	0.50	0.50	0.50
Part-time Non-benefitted / Seasonal:					
Intern	\$ 13.42	\$ 27.91	0.21	0.21	0.21
Total FTEs			2.71	2.71	2.71
Communications					
Appointed - Category 1:					
Public Affairs & Public Info. Officer	\$ 5,860.83	\$ 8,791.20	0.00	0.00	0.50
Communications Director	\$ 3,966.40	\$ 5,949.60	1.00	1.00	0.00
Regular:					
Assistant Communications Director	\$ 2,980.80	\$ 4,471.20	0.00	1.00	1.00
Web Developer	\$ 2,980.80	\$ 4,471.20	1.00	1.00	1.00
Communications Project Manager	\$ 2,253.60	\$ 3,380.80	1.00	0.00	0.00
Content Media Editor	\$ 2,253.60	\$ 3,380.80	1.00	1.00	1.00
Communications Specialist	\$ 2,253.60	\$ 3,380.80	0.00	0.00	1.00
Total FTEs			4.00	4.00	4.50

1) Regular Council Members receive compensation for 6 hrs/week. Council Chair receives compensation for 9 hrs/week. The base hourly rates for elected officials are adjusted according to the citywide compensation plan.

	Bi-weekly Salary		Full-time Equivalent		
	Minimum	Maximum	FY 2025	FY 2026	FY 2027
Amphitheater					
Appointed - Category-Other					
Community Arts Director ²	\$ 3,692.80	\$ 5,539.20	0.40	0.40	0.40
Regular:					
Marketing/Development Manager	\$ 2,253.60	\$ 3,380.80	0.40	0.40	0.40
Venue/Event Manager	\$ 2,128.00	\$ 3,192.00	0.70	0.70	0.70
Part-time Benefitted:					
Community Arts Assistant	\$ 23.36	\$ 35.04	0.25	0.25	0.25
Part-time Non-benefitted / Seasonal:					
House Manager	\$ 22.68	\$ 36.28	0.82	1.36	1.48
Amphitheater Assistant Venue Coordinator	\$ 22.68	\$ 36.28			
Amphitheater Assistant House Manager	\$ 22.68	\$ 36.28			
Lead Guest Services Specialist	\$ 22.68	\$ 36.28			
Guest Services Specialist	\$ 17.44	\$ 27.91			
Custodian - Sandy Amphitheater	\$ 17.44	\$ 27.91			
Total FTEs			2.57	3.11	3.23
Sandy Arts Guild					
Appointed - Category-Other					
Community Arts Director ²	\$ 3,692.80	\$ 5,539.20	0.60	0.60	0.60
Regular:					
Marketing/Development Manager	\$ 2,253.60	\$ 3,380.80	0.60	0.60	0.60
Venue/Event Manager	\$ 2,128.00	\$ 3,192.00	0.30	0.30	0.30
Producer	\$ 2,128.00	\$ 3,192.00	1.00	1.00	1.00
Part-time Benefitted:					
Assistant Producer	\$ 23.36	\$ 35.04	0.50	0.50	0.50
Community Arts Assistant	\$ 23.36	\$ 35.04	0.25	0.25	0.25
Part-time Non-benefitted / Seasonal:					
Arts Guild Stage Manager	\$ 25.17	\$ 40.28	1.89	1.89	1.89
House Manager	\$ 22.68	\$ 36.28			
Lead Guest Services Specialist	\$ 22.68	\$ 36.28			
Lighting Designer/Master Electrician	\$ 17.44	\$ 27.91			
Guest Services Specialist	\$ 17.44	\$ 27.91			
Total FTEs			5.14	5.14	5.14

2) Current incumbent has Appointed status. Upon attrition new hire will have Regular Employee status.

	Bi-weekly Salary		Full-time Equivalent		
	Minimum	Maximum	FY 2025	FY 2026	FY 2027
Court Services					
Appointed - Category 1:					
Justice Court Judge	\$ 5,860.83	\$ 8,791.20	1.00	1.00	1.00
Justice Court Administrator	\$ 3,692.80	\$ 5,539.20	1.00	1.00	1.00
Regular:					
Assistant Justice Court Administrator	\$ 2,253.60	\$ 3,380.80	1.00	0.00	0.00
Justice Court Team Manager	\$ 1,994.40	\$ 2,992.00	1.00	2.00	2.00
Judicial Assistant III	\$ 1,751.20	\$ 2,627.20	5.00	4.00	2.00
Judicial Assistant I/II	\$ 1,641.60	\$ 2,462.40	6.00	5.00	7.00
Part-time Benefitted:					
Judicial Assistant I/II	\$20.52	\$30.78	0.50	0.00	0.00
Total FTEs			15.50	13.00	13.00
Attorney					
Appointed - Category 1:					
City Attorney	\$ 5,860.83	\$ 8,791.20	1.00	1.00	1.00
Appointed - Category 2:					
Deputy City Attorney	\$ 4,575.20	\$ 6,863.20	1.00	1.00	1.00
City Prosecutor	\$ 3,966.40	\$ 5,949.60	1.00	1.00	1.00
Regular:					
Senior Civil Attorney	\$ 3,966.40	\$ 5,949.60	2.00	2.00	2.00
Senior Prosecutor	\$ 3,692.80	\$ 5,539.20	1.00	1.00	1.00
Real Property Manager	\$ 3,438.40	\$ 5,157.60	0.00	1.00	1.00
Paralegal II	\$ 2,253.60	\$ 3,380.80	2.00	2.00	2.00
Paralegal I	\$ 2,128.00	\$ 3,192.00	0.00	0.00	1.00
Prosecutor Assistant	\$ 1,868.80	\$ 2,803.20	1.00	1.00	1.00
Executive Assistant	\$ 1,868.80	\$ 2,803.20	1.00	0.00	0.00
Administrative Assistant	\$ 1,538.40	\$ 2,308.00	1.00	1.00	0.00
Part-time Non-benefitted / Seasonal:					
Prosecutor Assistant	\$ 22.68	\$ 36.28	0.03	0.03	0.03
Office Aide	\$ 10.32	\$ 16.52			
Total FTEs			11.03	11.03	11.03
City Recorder					
Appointed - Category 1:					
City Recorder	\$ 3,438.40	\$ 5,157.60	1.00	1.00	1.00
Regular:					
Deputy Recorder	\$ 2,128.00	\$ 3,192.00	1.00	1.00	1.00
Part-time Benefitted:					
Passport Agent	\$ 18.02	\$ 27.03	0.75	0.75	0.75
Part-time Non-benefitted / Seasonal:					
Passport Agent	\$ 17.44	\$ 27.91	0.70	0.70	0.70
Total FTEs			3.45	3.45	3.45
Risk Management					
Appointed - Category 2:					
Risk Manager	\$ 3,966.40	\$ 5,949.60	1.00	1.00	1.00
Regular:					
Risk Management Analyst	\$ 2,542.40	\$ 3,813.60	1.00	1.00	1.00
Total FTEs			2.00	2.00	2.00

	Bi-weekly Salary		Full-time Equivalent		
	Minimum	Maximum	FY 2025	FY 2026	FY 2027
Administrative Services					
Appointed - Category 1:					
Administrative Services Director	\$ 5,860.83	\$ 8,791.20	1.00	1.00	1.00
Regular:					
Software Project Manager	\$ 3,201.60	\$ 4,802.40	1.00	1.00	0.00
Executive Assistant/Purchasing Assistant	\$ 1,868.80	\$ 2,803.20	0.50	0.50	0.50
Total FTEs			2.50	2.50	1.50
Finance					
Appointed - Category 1:					
Deputy Finance Director	\$ 3,966.40	\$ 5,949.60	1.00	1.00	1.00
City Treasurer/Controller	\$ 3,966.40	\$ 5,949.60	1.00	1.00	0.00
Regular:					
Budget Services & Business Intelligence Director	\$ 3,966.40	\$ 5,949.60	1.00	1.00	1.00
Accountant III	\$ 2,980.80	\$ 4,471.20	1.00	1.00	2.00
Accountant II	\$ 2,704.80	\$ 4,057.60	1.00	1.00	1.00
Senior Budget & Management Analyst	\$ 2,704.80	\$ 4,057.60	1.00	1.00	1.00
Data Analyst	\$ 2,542.40	\$ 3,813.60	1.00	1.00	1.00
Purchasing Agent	\$ 2,542.40	\$ 3,813.60	1.00	1.00	1.00
Accountant	\$ 2,253.60	\$ 3,380.80	1.00	2.00	2.00
Payroll Technician	\$ 2,128.00	\$ 3,192.00	2.00	1.00	1.00
Lead Accounts Payable Specialist	\$ 1,868.80	\$ 2,803.20	1.00	1.00	1.00
Executive Assistant/Purchasing Assistant	\$ 1,868.80	\$ 2,803.20	0.50	0.50	0.50
Accounts Payable Specialist	\$ 1,751.20	\$ 2,627.20	1.00	1.00	1.00
Utility Billing Team Lead	\$ 1,751.20	\$ 2,627.20	1.00	1.00	1.00
Utility Billing Clerk	\$ 1,641.60	\$ 2,462.40	3.00	3.00	3.00
Cashier	\$ 1,538.40	\$ 2,308.00	2.00	2.00	2.00
Part-time Benefitted:					
Accounts Payable Specialist	\$ 21.89	\$ 32.84	0.50	0.50	0.50
Cashier	\$ 19.23	\$ 28.85	0.75	0.75	0.75
Part-time Non-benefitted / Seasonal:					
Cashier	\$ 13.42	\$ 21.47	0.79	0.33	0.83
Intern	\$ 13.42	\$ 27.91			
Total FTEs			21.54	21.08	21.58

	Bi-weekly Salary		Full-time Equivalent		
	Minimum	Maximum	FY 2025	FY 2026	FY 2027
Information Technology					
Appointed - Category 2:					
Information Technology Director	\$ 4,260.00	\$ 6,390.40	1.00	1.00	1.00
Regular:					
Programmer / Analyst	\$ 3,438.40	\$ 5,157.60	1.00	0.00	0.00
Network Security Administrator	\$ 3,438.40	\$ 5,157.60	1.00	1.00	1.00
Software/Database Support Administrator	\$ 3,438.40	\$ 5,157.60	0.00	1.00	1.00
Systems Administrator	\$ 3,438.40	\$ 5,157.60	1.00	1.00	1.00
GIS Administrator	\$ 2,980.80	\$ 4,471.20	1.00	1.00	0.00
Junior Software Support Administrator	\$ 2,393.60	\$ 3,590.40	0.00	1.00	1.00
Junior Systems Administrator	\$ 2,393.60	\$ 3,590.40	1.00	1.00	1.00
GIS Analyst III	\$ 2,393.60	\$ 3,590.40	1.00	1.00	1.00
IT Technician III	\$ 2,393.60	\$ 3,590.40	3.00	2.00	2.00
Computer Services Coordinator	\$ 2,393.60	\$ 3,590.40	1.00	1.00	1.00
IT Technician I	\$ 1,994.40	\$ 2,992.00	2.00	2.00	2.00
Total FTEs			13.00	13.00	12.00
Human Resources					
Appointed - Category 2:					
Human Resources Director	\$ 3,966.40	\$ 5,949.60	1.00	1.00	1.00
Regular:					
Human Resources Assistant Director	\$ 2,980.80	\$ 4,471.20	1.00	1.00	1.00
Senior Human Resources Management Analyst	\$ 2,704.80	\$ 4,057.60	2.00	1.00	1.00
Human Resources Management Analyst	\$ 2,542.40	\$ 3,813.60	0.00	1.00	1.00
Human Resources Generalist	\$ 1,868.80	\$ 2,803.20	1.00	0.00	0.00
Human Resources Specialist	\$ 1,751.20	\$ 2,627.20	0.00	1.00	1.00
Part-time Benefitted:					
Human Resources Specialist	\$ 21.89	\$ 32.84	0.50	0.50	0.50
Part-time Non-benefitted / Seasonal:					
Administrative Assistant	\$ 17.44	\$ 27.91	0.50	0.36	0.36
Total FTEs			6.00	5.86	5.86
Facilities					
Regular:					
Facilities Manager	\$ 2,980.80	\$ 4,471.20	1.00	1.00	1.00
Facilities Maintenance Supervisor	\$ 2,393.60	\$ 3,590.40	1.00	1.00	1.00
Senior Facilities Technician	\$ 2,253.60	\$ 3,380.80	2.00	2.00	2.00
Facilities Maintenance Technician II	\$ 1,994.40	\$ 2,992.00	1.00	1.00	1.00
Lead Custodian	\$ 1,641.60	\$ 2,462.40	1.00	2.00	2.00
Building Custodian	\$ 1,351.20	\$ 2,027.20	3.00	2.00	2.00
Part-time Benefitted:					
Lead Custodian	\$ 20.52	\$ 30.78	0.75	0.00	0.00
Building Custodian	\$ 16.89	\$ 25.34	0.00	0.75	0.75
Part-time Non-benefitted / Seasonal:					
Custodian	\$ 13.42	\$ 21.47	3.85	3.53	3.53
Total FTEs			13.60	13.28	13.28

	Bi-weekly Salary		Full-time Equivalent		
	Minimum	Maximum	FY 2025	FY 2026	FY 2027
Police					
Appointed - Category 1:					
Police Chief	\$ 5,860.83	\$ 8,791.20	1.00	1.00	1.00
Deputy Police Chief	\$ 6,468.00	\$ 6,662.40	0.00	1.00	1.00
Appointed - Category 2:					
Captain	\$ 5,924.00	\$ 6,101.60	3.00	2.00	2.00
Appointed - Category 3:					
Officer	\$ 2,812.00	\$ 4,164.80	2.00	2.00	2.00
Volunteer Coord/Victim Advocate	\$ 1,868.80	\$ 2,803.20	1.00	1.00	1.00
Victim Advocate/Grant Manager	\$ 1,868.80	\$ 2,803.20	1.00	1.00	1.00
Crime Victim Advocate	\$ 23.36	\$ 35.04	0.60	0.60	0.60
Regular:					
Lieutenant	\$ 5,114.40	\$ 5,588.80	6.00	6.00	6.00
Sergeant	\$ 4,414.40	\$ 4,824.80	15.00	16.00	16.00
Officer	\$ 2,812.00	\$ 4,164.80	92.00	91.00	91.00
Special Function Officer	\$ 2,176.00	\$ 2,756.80	4.00	4.00	4.00
Records Director	\$ 2,704.80	\$ 4,057.60	1.00	1.00	1.00
Senior Management Analyst	\$ 2,704.80	\$ 4,057.60	1.00	1.00	1.00
FCI Unit Coordinator	\$ 2,253.60	\$ 3,380.80	1.00	1.00	1.00
Forensic Scientist	\$ 2,253.60	\$ 3,380.80	0.00	1.00	1.00
Police Department Coordinator	\$ 2,253.60	\$ 3,380.80	0.00	1.00	1.00
Alarm System Coordinator	\$ 1,994.40	\$ 2,992.00	1.00	1.00	1.00
Assistant Records Director	\$ 1,994.40	\$ 2,992.00	1.00	0.00	0.00
Invest. Specialist / Admin Assistant	\$ 1,994.40	\$ 2,992.00	1.00	1.00	1.00
Administrative Coordinator	\$ 1,994.40	\$ 2,992.00	1.00	1.00	1.00
Evidence Technician	\$ 1,868.80	\$ 2,803.20	1.00	1.00	1.00
Records Specialist	\$ 1,641.60	\$ 2,462.40	9.00	8.00	8.00
Crossing Guard Supervisor	\$ 1,641.60	\$ 2,462.40	1.00	1.00	1.00
Assistant Evidence Technician	\$ 1,538.40	\$ 2,308.00	1.00	1.00	1.00
Part-time Benefitted:					
FCI Trauma Therapist	\$ 31.78	\$ 47.67	0.50	0.50	0.50
Training Coordinator	\$ 28.17	\$ 42.26	0.50	0.50	0.50
Training Instructor	\$ 28.17	\$ 42.26	0.50	0.50	0.50
Crime Prevention Coordinator	\$ 26.60	\$ 39.90	0.80	0.80	0.80
Quartermaster	\$ 20.52	\$ 30.78	0.50	0.50	0.50
Part-time Non-benefitted / Seasonal:					
Crossing Guard	\$ 13.42	\$ 21.47	9.72	9.90	9.90
Total FTEs			157.12	157.30	157.30
Animal Services					
Regular:					
Animal Services Director	\$ 4,414.40	\$ 4,824.80	1.00	1.00	1.00
Shelter Manager	\$ 2,812.00	\$ 4,164.80	1.00	0.00	0.00
Animal Services Field Supervisor	\$ 2,895.20	\$ 3,164.00	0.00	1.00	1.00
Animal Services Officer	\$ 2,176.00	\$ 2,756.80	5.00	5.00	5.00
Animal Shelter Technician	\$ 1,441.60	\$ 2,162.40	1.00	1.00	1.00
Total FTEs			8.00	8.00	8.00

	Bi-weekly Salary		Full-time Equivalent		
	Minimum	Maximum	FY 2025	FY 2026	FY 2027
Fire					
Appointed - Category 1:					
Fire Chief	\$ 5,860.83	\$ 8,791.20	1.00	1.00	1.00
Deputy Fire Chief	\$ 6,281.60	\$ 6,728.80	1.00	2.00	2.00
Appointed - Category 3:					
Paramedic	\$ 2,827.20	\$ 3,853.60	3.00	0.00	0.00
Firefighter / EMT	\$ 2,394.40	\$ 3,262.40	0.00	3.00	3.00
Regular:					
Battalion Chief	\$ 5,244.00	\$ 5,616.80	5.00	4.00	4.00
Fire Captain	\$ 4,335.20	\$ 4,806.40	18.00	19.00	19.00
Senior Paramedic	\$ 3,362.40	\$ 4,132.80	9.00	11.00	10.00
Logistics Coordinator	\$ 3,362.40	\$ 4,132.80	1.00	1.00	1.00
Fire Engineer	\$ 3,358.40	\$ 3,853.60	15.00	15.00	15.00
Paramedic	\$ 2,827.20	\$ 3,853.60	16.00	12.00	15.00
Senior Firefighter/EMT	\$ 2,847.20	\$ 3,499.20	0.00	4.00	7.00
Firefighter / EMT	\$ 2,394.40	\$ 3,262.40	30.00	27.00	22.00
Fire Prevention Supervisor	\$ 2,253.60	\$ 3,380.80	1.00	1.00	1.00
Fire Department Coordinator	\$ 2,253.60	\$ 3,380.80	0.00	1.00	1.00
Executive Assistant	\$ 1,868.80	\$ 2,803.20	1.00	0.00	0.00
Fire Prevention Educator	\$ 1,868.80	\$ 2,803.20	1.00	1.00	1.00
Part-time Non-benefitted / Seasonal:					
Receptionist	\$ 17.44	\$ 27.91	0.00	0.00	0.50
Total FTEs			102.00	102.00	102.50
Emergency Management					
Regular:					
Emergency Manager	\$ 5,244.00	\$ 5,616.80	1.00	1.00	1.00
Total FTEs			1.00	1.00	1.00
Public Works Administration					
Appointed - Category 1:					
Public Works Director	\$ 5,860.83	\$ 8,791.20	1.00	1.00	0.50
Assistant Director / Operations Manager	\$ 3,966.40	\$ 5,949.60	0.00	0.00	0.50
Regular:					
Business Services Manager	\$ 3,201.60	\$ 4,802.40	0.00	0.00	0.50
GIS Coordinator	\$ 2,542.40	\$ 3,813.60	1.00	1.00	0.00
Fiscal Analyst	\$ 2,393.60	\$ 3,590.40	0.00	0.00	0.50
Administrative Supervisor	\$ 1,994.40	\$ 2,992.00	0.00	1.00	0.50
Executive Assistant	\$ 1,868.80	\$ 2,803.20	1.00	0.00	0.50
Information Specialist	\$ 1,868.80	\$ 2,803.20	1.00	0.00	0.00
Administrative Assistant	\$ 1,538.40	\$ 2,308.00	0.00	1.00	0.50
Total FTEs			4.00	4.00	3.50
Streets					
Regular:					
Field Operations Manager	\$ 3,438.40	\$ 5,157.60	0.95	0.95	0.95
Field Services Supervisor/Asst. Operations Mgr	\$ 2,704.80	\$ 4,057.60	0.00	0.00	0.50
Streets Operations Supervisor	\$ 2,393.60	\$ 3,590.40	1.80	1.80	1.44
Storm Water Program Coordinator	\$ 2,253.60	\$ 3,380.80	0.00	0.00	0.10
Water Construction Coordinator	\$ 2,253.60	\$ 3,380.80	0.00	0.00	0.10
Concrete Coordinator	\$ 2,128.00	\$ 3,192.00	1.00	1.00	0.80
Warehouse & Facility Coordinator	\$ 2,128.00	\$ 3,192.00	0.00	0.00	0.10
Bulk Waste Coordinator	\$ 2,128.00	\$ 3,192.00	0.00	0.00	0.40
Maintenance Crew Leader	\$ 1,994.40	\$ 2,992.00	3.25	3.90	3.20
Maintenance Worker I/II	\$ 1,751.20	\$ 2,627.20	12.35	11.70	9.12
Maintenance Laborer	\$ 1,641.60	\$ 2,462.40	0.00	0.00	0.82
Part-time Non-benefitted / Seasonal:					
Equipment Operator	\$ 17.44	\$ 27.91	0.37	0.37	0.78
Laborer	\$ 17.44	\$ 27.91			
Total FTEs			19.72	19.72	18.31

	Bi-weekly Salary		Full-time Equivalent		
	Minimum	Maximum	FY 2025	FY 2026	FY 2027
Engineering					
Appointed - Category 1:					
Assistant Director/City Engineer	\$ 4,575.20	\$ 6,863.20	1.00	1.00	0.30
Appointed - Category 2:					
Planning Services Engineer	\$ 4,260.00	\$ 6,390.40	0.00	0.00	0.50
Regular:					
Assistant City Engineer	\$ 3,966.40	\$ 5,949.60	1.00	1.00	0.50
Chief Engineer	\$ 3,438.40	\$ 5,157.60	0.00	0.00	1.00
Senior Engineer	\$ 3,201.60	\$ 4,802.40	1.00	1.00	1.00
Staff Engineer I/II	\$ 2,980.80	\$ 4,471.20	1.00	1.00	0.50
GIS Coordinator	\$ 2,542.40	\$ 3,813.60	0.00	0.00	0.36
Development Review Engineering Coordinator	\$ 2,393.60	\$ 3,590.40	1.00	1.00	0.50
Engineering Technician III	\$ 2,393.60	\$ 3,590.40	1.00	1.00	0.50
Inspector / Design Tech	\$ 2,253.60	\$ 3,380.80	2.00	2.00	1.00
Chief Inspector	\$ 2,253.60	\$ 3,380.80	0.00	0.00	0.50
GIS Technician II	\$ 2,128.00	\$ 3,192.00	0.00	0.00	0.18
Inspector	\$ 2,128.00	\$ 3,192.00	0.00	0.00	0.50
GIS Technician I	\$ 1,868.80	\$ 2,803.20	0.00	0.00	0.18
Information Specialist	\$ 1,868.80	\$ 2,803.20	0.33	0.33	0.170
Engineering Clerk	\$ 1,641.60	\$ 2,462.40	0.00	0.00	0.50
Part-time Benefitted:					
Engineering Assistant	\$ 23.36	\$ 35.04	0.50	0.00	0.00
Total FTEs			8.83	8.33	8.19
Transportation					
Regular:					
Transportation Engineer	\$ 3,438.40	\$ 5,157.60	1.00	1.00	0.50
Transportation Supervisor	\$ 2,393.60	\$ 3,590.40	1.00	1.00	0.50
Transportation Technician I/II	\$ 1,751.20	\$ 2,627.20	2.00	2.00	1.00
Total FTEs			4.00	4.00	2.00
Waste Collection					
Regular:					
Field Operations Manager	\$ 3,438.40	\$ 5,157.60	0.05	0.05	0.05
Streets Operations Supervisor	\$ 2,393.60	\$ 3,590.40	0.20	0.20	0.20
Bulk Waste Coordinator	\$ 2,128.00	\$ 3,192.00	0.00	0.00	0.50
Crew Leader	\$ 1,994.40	\$ 2,992.00	1.75	2.10	1.75
Code Enforce. Officers I/II	\$ 1,868.80	\$ 2,803.20	1.00	1.00	1.00
Maintenance Worker I/II	\$ 1,751.20	\$ 2,627.20	6.65	6.30	5.60
Maintenance Laborer	\$ 1,641.60	\$ 2,462.40	0.00	0.00	0.35
Total FTEs			9.65	9.65	9.45
Fleet					
Regular:					
Fleet Manager	\$ 2,980.80	\$ 4,471.20	1.00	1.00	1.00
Fleet Shop Supervisor	\$ 2,393.60	\$ 3,590.40	1.00	1.00	1.00
Fleet Technician I/II	\$ 1,994.40	\$ 2,992.00	6.00	6.00	6.00
Fleet Administrative Assistant	\$ 1,868.80	\$ 2,803.20	1.00	1.00	1.00
Fleet Apprentice Technician	\$ 1,641.60	\$ 2,462.40	1.00	1.00	1.00
Part-time Non-benefitted / Seasonal:					
Courier	\$ 13.42	\$ 21.47	0.88	0.88	0.88
Total FTEs			10.88	10.88	10.88

	Bi-weekly Salary		Full-time Equivalent		
	Minimum	Maximum	FY 2025	FY 2026	FY 2027
Water Operations					
Appointed - Category 1:					
Public Works Director	\$ 5,860.83	\$ 8,791.20	0.00	0.00	0.50
Public Utilities Director	\$ 5,860.83	\$ 8,791.20	1.00	1.00	0.00
Assistant Director/City Engineer	\$ 4,575.20	\$ 6,863.20	0.00	0.00	0.35
Assistant Director / Operations Manager	\$ 3,966.40	\$ 5,949.60	1.00	1.00	0.50
Appointed - Category 2:					
Water Rights Specialist	\$ 5,860.83	\$ 8,791.20	0.00	0.00	1.00
Assistant Director/Engineering Manager	\$ 4,260.00	\$ 6,390.40	0.50	0.50	0.00
Planning Services Engineer	\$ 4,260.00	\$ 6,390.40	0.00	0.00	0.35
Regular:					
Assistant City Engineer	\$ 3,966.40	\$ 5,949.60	0.00	0.00	0.35
Chief Engineer	\$ 3,438.40	\$ 5,157.60	1.00	1.00	0.70
Transportation Engineer	\$ 3,438.40	\$ 5,157.60	0.00	0.00	0.35
Business Services Manager	\$ 3,201.60	\$ 4,802.40	1.00	1.00	0.35
Senior Engineer	\$ 3,201.60	\$ 4,802.40	0.00	0.00	0.70
Staff Engineer I/II	\$ 2,980.80	\$ 4,471.20	1.00	1.00	0.35
Field Services Supervisor/Asst. Operations Mgr	\$ 2,704.80	\$ 4,057.60	1.00	1.00	0.50
GIS Coordinator	\$ 2,542.40	\$ 3,813.60	1.00	1.00	1.23
Development Review Engineering Coordinator	\$ 2,393.60	\$ 3,590.40	0.00	0.00	0.35
Drinking Water Distribution Supervisor	\$ 2,393.60	\$ 3,590.40	1.00	1.00	1.00
Engineering Technician III	\$ 2,393.60	\$ 3,590.40	0.00	0.00	0.35
Fiscal Analyst	\$ 2,393.60	\$ 3,590.40	0.60	0.60	0.35
Streets Operations Supervisor	\$ 2,393.60	\$ 3,590.40	0.00	0.00	0.18
Transportation Supervisor	\$ 2,393.60	\$ 3,590.40	0.00	0.00	0.35
Water Construction Supervisor	\$ 2,393.60	\$ 3,590.40	1.00	1.00	1.00
Chief Inspector	\$ 2,253.60	\$ 3,380.80	1.00	1.00	0.35
Inspector / Design Tech	\$ 2,253.60	\$ 3,380.80	0.00	0.00	0.70
Field Services Coordinator	\$ 2,253.60	\$ 3,380.80	1.00	1.00	1.00
Distribution Coordinator/ SCADA Operator	\$ 2,253.60	\$ 3,380.80	1.00	1.00	1.00
Storm Water Program Coordinator	\$ 2,253.60	\$ 3,380.80	0.00	0.00	0.10
Water Construction Coordinator	\$ 2,253.60	\$ 3,380.80	1.00	1.00	0.80
Bulk Waste Coordinator	\$ 2,128.00	\$ 3,192.00	0.00	0.00	0.05
Concrete Coordinator	\$ 2,128.00	\$ 3,192.00	0.00	0.00	0.10
Water Education & Public Engagement Coord.	\$ 2,128.00	\$ 3,192.00	1.00	1.00	1.00
Compliance Officer	\$ 2,128.00	\$ 3,192.00	1.00	1.00	1.00
Cross Connection Specialist	\$ 2,128.00	\$ 3,192.00	1.00	1.00	1.00
GIS Technician II	\$ 2,128.00	\$ 3,192.00	1.00	1.00	0.82
Inspector	\$ 2,128.00	\$ 3,192.00	0.25	0.25	0.35
Warehouse & Facility Coordinator	\$ 2,128.00	\$ 3,192.00	1.00	1.00	0.70
Water Operator I/II	\$ 2,128.00	\$ 3,192.00	4.00	4.00	4.00
Administrative Supervisor	\$ 1,994.40	\$ 2,992.00	0.00	0.00	0.50
Maintenance Crew Leader	\$ 1,994.40	\$ 2,992.00	2.00	3.00	3.025
Executive Assistant	\$ 1,868.80	\$ 2,803.20	1.00	1.00	0.50
Information Specialist	\$ 1,868.80	\$ 2,803.20	0.00	0.00	0.11
GIS Technician I	\$ 1,868.80	\$ 2,803.20	0.50	0.50	0.41
Transportation Technician I/II	\$ 1,751.20	\$ 2,627.20	0.00	0.00	0.70
Maintenance Worker I/II	\$ 1,751.20	\$ 2,627.20	7.00	6.00	4.64
Field Services Worker I/II	\$ 1,751.20	\$ 2,627.20	3.00	3.00	3.00
Maintenance Laborer	\$ 1,641.60	\$ 2,462.40	0.00	0.00	1.765
Field Services Laborer	\$ 1,641.60	\$ 2,462.40	1.00	1.00	1.00
Engineering Clerk	\$ 1,641.60	\$ 2,462.40	1.00	1.00	0.35
Administrative Assistant	\$ 1,538.40	\$ 2,308.00	2.00	2.00	0.50
Part-time Non-benefitted / Seasonal:					
Laborer	\$ 17.44	\$ 27.91			
Sego Lily Gardener	\$ 17.44	\$ 27.91			
Intern	\$ 13.42	\$ 27.91			
Water Conservation Assistant & Sego Lily Gardener	\$ 13.42	\$ 21.47			
Total FTEs			43.75	43.75	43.32

	Bi-weekly Salary		Full-time Equivalent		
	Minimum	Maximum	FY 2025	FY 2026	FY 2027
Storm Water Operations					
Appointed - Category 1:					
Assistant Director/City Engineer	\$ 4,575.20	\$ 6,863.20	0.00	0.00	0.35
Appointed - Category 2:					
Assistant Director/Engineering Manager	\$ 4,260.00	\$ 6,390.40	0.50	0.50	0.00
Planning Services Engineer	\$ 4,260.00	\$ 6,390.40	0.00	0.00	0.15
Regular:					
Assistant City Engineer	\$ 3,966.40	\$ 5,949.60	0.00	0.00	0.15
Chief Engineer	\$ 3,438.40	\$ 5,157.60	1.00	1.00	0.30
Transportation Engineer	\$ 3,438.40	\$ 5,157.60	0.00	0.00	0.15
Business Services Manager	\$ 3,201.60	\$ 4,802.40	0.00	0.00	0.15
Senior Engineer	\$ 3,201.60	\$ 4,802.40	0.00	0.00	0.30
Staff Engineer I/II	\$ 2,980.80	\$ 4,471.20	0.00	0.00	0.15
GIS Coordinator	\$ 2,542.40	\$ 3,813.60	0.00	0.00	0.41
Development Review Engineering Coordinator	\$ 2,393.60	\$ 3,590.40	0.00	0.00	0.15
Fiscal Analyst	\$ 2,393.60	\$ 3,590.40	0.40	0.40	0.15
Drainage Supervisor	\$ 2,393.60	\$ 3,590.40	1.00	1.00	1.00
Engineering Technician III	\$ 2,393.60	\$ 3,590.40	0.00	0.00	0.15
Streets Operations Supervisor	\$ 2,393.60	\$ 3,590.40	0.00	0.00	0.18
Transportation Supervisor	\$ 2,393.60	\$ 3,590.40	0.00	0.00	0.15
Chief Inspector	\$ 2,253.60	\$ 3,380.80	0.00	0.00	0.15
Inspector / Design Tech	\$ 2,253.60	\$ 3,380.80	0.00	0.00	0.30
Storm Water Quality Coordinator	\$ 2,253.60	\$ 3,380.80	1.00	1.00	1.00
Storm Water Program Coordinator	\$ 2,253.60	\$ 3,380.80	1.00	1.00	0.80
Water Construction Coordinator	\$ 2,253.60	\$ 3,380.80	0.00	0.00	0.10
Bulk Waste Coordinator	\$ 2,128.00	\$ 3,192.00	0.00	0.00	0.05
Concrete Coordinator	\$ 2,128.00	\$ 3,192.00	0.00	0.00	0.10
Inspector	\$ 2,128.00	\$ 3,192.00	1.75	1.75	0.15
Warehouse & Facility Coordinator	\$ 2,128.00	\$ 3,192.00	0.00	0.00	0.10
Maintenance Crew Leader	\$ 1,994.40	\$ 2,992.00	2.00	2.00	3.025
Information Specialist	\$ 1,868.80	\$ 2,803.20	0.00	0.00	0.05
GIS Technician I	\$ 1,868.80	\$ 2,803.20	0.50	0.50	0.41
Transportation Technician I/II	\$ 1,751.20	\$ 2,627.20	0.00	0.00	0.30
Maintenance Worker I/II	\$ 1,751.20	\$ 2,627.20	7.00	7.00	4.64
Field Services Worker I/II	\$ 1,751.20	\$ 2,627.20	0.50	0.50	0.50
Engineering Clerk	\$ 1,641.60	\$ 2,462.40	0.00	0.00	0.15
Maintenance Laborer	\$ 1,641.60	\$ 2,462.40	0.00	0.00	1.065
Part-time Non-benefitted / Seasonal:					
Public Utilities Laborer	\$ 17.44	\$ 27.91	3.41	3.41	2.86
Total FTEs			20.06	20.06	19.64
Street Lighting					
Regular:					
Warehouse & Facility Coordinator	\$ 2,128.00	\$ 3,192.00	0.00	0.00	0.10
Lead Street Light Technician	\$ 2,128.00	\$ 3,192.00	1.00	1.00	1.00
Street Light Technician I/II	\$ 1,994.40	\$ 2,992.00	1.00	1.00	1.00
Field Services Worker I/II	\$ 1,751.20	\$ 2,627.20	0.50	0.50	0.50
Total FTEs			2.50	2.50	2.60

	Bi-weekly Salary		Full-time Equivalent		
	Minimum	Maximum	FY 2025	FY 2026	FY 2027
Parks & Recreation Administration					
Appointed - Category 1:					
Parks & Recreation Director	\$ 5,860.83	\$ 8,791.20	1.00	1.00	1.00
Assistant Director	\$ 3,966.40	\$ 5,949.60	1.00	1.00	2.00
Regular:					
Marketing Specialist	\$ 2,253.60	\$ 3,380.80	1.00	1.00	0.00
Office Coordinator	\$ 1,868.80	\$ 2,803.20	1.00	1.00	1.00
Total FTEs			4.00	4.00	4.00
Community Events					
Regular:					
Events Manager	\$ 3,201.60	\$ 4,802.40	1.00	1.00	1.00
Part-time Non-benefitted / Seasonal:					
Movies in the Park Coordinator	\$ 17.44	\$ 27.91	0.10	0.10	0.10
Total FTEs			1.10	1.10	1.10
Parks & Cemetery					
Appointed - Category 1:					
Assistant Director	\$ 3,966.40	\$ 5,949.60	1.00	1.00	0.00
Regular:					
Division Manager/Superintendent	\$ 3,438.40	\$ 5,157.60	1.00	1.00	1.00
Assistant Parks Superintendent	\$ 2,704.80	\$ 4,057.60	1.00	1.00	1.00
Urban Forester	\$ 2,393.60	\$ 3,590.40	1.00	1.00	1.00
Irrigation Area Supervisor	\$ 2,393.60	\$ 3,590.40	2.00	2.00	2.00
Facilities Supervisor	\$ 2,393.60	\$ 3,590.40	1.00	1.00	1.00
Grounds Area Supervisor	\$ 2,393.60	\$ 3,590.40	2.00	2.00	2.00
Maintenance Crew Leader	\$ 1,994.40	\$ 2,992.00	18.00	18.00	18.00
Administrative Assistant	\$ 1,538.40	\$ 2,308.00	1.00	1.00	1.00
Part-time Benefitted:					
Administrative Assistant	\$ 19.23	\$ 28.85	0.50	0.50	0.50
Part-time Non-benefitted / Seasonal:					
GIS Technician	\$ 17.44	\$ 27.91	17.33	15.47	15.47
Parks Equipment Operator	\$ 17.44	\$ 27.91			
Parks Maintenance Worker	\$ 17.44	\$ 27.91			
Total FTEs			45.83	43.97	42.97
Senior Citizens					
Part-time Benefitted:					
Senior Citizen Van Driver	\$ 16.89	\$ 25.34	0.88	0.88	0.88
Part-time Non-benefitted / Seasonal:					
Senior Citizen Van Driver	\$ 17.44	\$ 27.91	0.04	0.04	0.04
Total FTEs			0.92	0.92	0.92

	Bi-weekly Salary		Full-time Equivalent		
	Minimum	Maximum	FY 2025	FY 2026	FY 2027
Recreation					
Regular:					
Division Manager	\$ 2,980.80	\$ 4,471.20	1.00	1.00	1.00
Senior Recreation Coordinator	\$ 2,253.60	\$ 3,380.80	0.00	1.00	1.00
Recreation Coordinator	\$ 2,128.00	\$ 3,192.00	3.00	2.00	2.00
Administrative Assistant	\$ 1,538.40	\$ 2,308.00	1.00	1.00	1.00
Part-time Non-benefitted / Seasonal:					
Official / Referee / Scorekeeper II	\$ 17.44	\$ 27.91	9.67	9.90	9.90
Playground Supervisor	\$ 17.44	\$ 27.91			
Recreation Sports Instructor	\$ 17.44	\$ 27.91			
Recreation Receptionist	\$ 17.44	\$ 27.91			
Recreation Site Supervisor	\$ 17.44	\$ 27.91			
Referee Arbiter	\$ 17.44	\$ 27.91			
Recreation Intern	\$ 13.42	\$ 27.91			
Official / Referee / Scorekeeper I	\$ 13.42	\$ 21.47			
Tennis Instructor	\$ 13.42	\$ 21.47			
Playground Aide	\$ 13.42	\$ 21.47			
Total FTEs			14.67	14.90	14.90
Golf Course					
Regular:					
Division Manager	\$ 2,980.80	\$ 4,471.20	1.00	1.00	1.00
Greens Superintendent	\$ 2,542.40	\$ 3,813.60	1.00	1.00	1.00
Golf Course Mechanic	\$ 1,994.40	\$ 2,992.00	1.00	1.00	1.00
Irrigation Crew Leader	\$ 1,994.40	\$ 2,992.00	1.00	1.00	1.00
Clubhouse Manager	\$ 1,994.40	\$ 2,992.00	2.00	2.00	2.00
Appointed - Category 3:					
Golf Course Accountant	\$ 25.17	\$ 40.28	0.50	0.50	0.50
Part-time Non-benefitted / Seasonal:					
Golf Course Irrigation Technician	\$ 17.44	\$ 27.91	6.45	9.50	11.08
Golf Course Grounds Worker	\$ 17.44	\$ 27.91			
Golf Course Worker II	\$ 13.42	\$ 21.47			
Golf Course Worker I	\$ 7.94	\$ 12.70			
Total FTEs			12.95	16.00	17.58

	Bi-weekly Salary		Full-time Equivalent		
	Minimum	Maximum	FY 2025	FY 2026	FY 2027
Sandy Recreation Center					
Regular:					
Division Manager	\$ 2,980.80	\$ 4,471.20	1.00	1.00	1.00
Program & Aquatics Coordinator	\$ 2,128.00	\$ 3,192.00	1.00	1.00	1.00
Youth Programs & Daycare Coordinator	\$ 2,128.00	\$ 3,192.00	1.00	1.00	1.00
AC Facilities & Maintenance Crew Leader	\$ 1,994.40	\$ 2,992.00	2.00	2.00	2.00
Office Coordinator	\$ 1,868.80	\$ 2,803.20	1.00	1.00	1.00
Part-time Non-benefitted / Seasonal:					
Aerobics Instructor	\$ 25.17	\$ 40.28			
Youth Program Supervisor	\$ 17.44	\$ 27.91			
Pool Site Supervisor	\$ 17.44	\$ 27.91			
Personal Trainer	\$ 17.44	\$ 27.91			
Office Aide II	\$ 17.44	\$ 27.91			
Youth Camp Counselor II	\$ 17.44	\$ 27.91			
Tennis Instructor	\$ 13.42	\$ 21.47			
Aerobics Coordinator	\$ 13.42	\$ 21.47			
Sports Coordinator (tennis/volleyball/ wallyball/racquetball)	\$ 13.42	\$ 21.47			
Child Watch Supervisor	\$ 13.42	\$ 21.47			
Diving Coach	\$ 13.42	\$ 21.47			
Swim Team Coach	\$ 13.42	\$ 21.47			
Lifeguard Supervisor	\$ 13.42	\$ 21.47			
Water Safety Instructor	\$ 13.42	\$ 21.47			
Youth Camp Counselor I	\$ 13.42	\$ 21.47			
Kinder Camp Counselor	\$ 13.42	\$ 21.47			
Preschool Coordinator/Teacher	\$ 13.42	\$ 21.47			
Office Aide I	\$ 13.42	\$ 21.47			
Concession Attendant/Cashier	\$ 13.42	\$ 21.47			
Swim School Assistant	\$ 13.42	\$ 21.47			
Custodian	\$ 13.42	\$ 21.47			
Lifeguard	\$ 13.42	\$ 21.47			
Child Watch Attendant	\$ 13.42	\$ 21.47			
Total FTEs			28.85	18.11	19.66

	Bi-weekly Salary		Full-time Equivalent		
	Minimum	Maximum	FY 2025	FY 2026	FY 2027
Community Development Admin.					
Appointed - Category 1:					
Community Development Director	\$ 5,860.83	\$ 8,791.20	1.00	1.00	1.00
Assistant Director	\$ 3,966.40	\$ 5,949.60	1.00	1.00	1.00
Regular:					
Business License Administrator	\$ 2,253.60	\$ 3,380.80	1.00	1.00	1.00
Systems Technician II	\$ 2,253.60	\$ 3,380.80	1.00	1.00	1.00
Executive Assistant	\$ 1,868.80	\$ 2,803.20	1.00	1.00	1.00
Total FTEs			5.00	5.00	5.00
Planning					
Regular:					
Planning Director	\$ 3,692.80	\$ 5,539.20	1.00	1.00	1.00
Development Services Manager	\$ 3,201.60	\$ 4,802.40	1.00	1.00	1.00
Zoning Administrator	\$ 3,201.60	\$ 4,802.40	1.00	1.00	1.00
Long Range Planning Manager	\$ 3,201.60	\$ 4,802.40	0.78	0.78	0.78
Senior Planner	\$ 2,704.80	\$ 4,057.60	1.00	1.00	1.00
Planner	\$ 2,253.60	\$ 3,380.80	0.90	1.90	1.90
Information Specialist	\$ 1,868.80	\$ 2,803.20	0.67	0.67	0.67
Zoning Technician	\$ 1,868.80	\$ 2,803.20	1.00	0.00	0.00
Planning Administrative Assistant	\$ 1,538.40	\$ 2,308.00	1.00	1.00	0.00
Total FTEs			8.35	8.35	7.35
Building & Safety					
Appointed - Category 3:					
Contract Building Inspector I/II	\$ 1,994.40	\$ 2,992.00	1.00	0.00	0.00
Regular:					
Chief Building Official	\$ 3,692.80	\$ 5,539.20	1.00	1.00	1.00
Assistant Building Official	\$ 2,980.80	\$ 4,471.20	1.00	1.00	1.00
Plans Examiner	\$ 2,704.80	\$ 4,057.60	1.00	1.00	1.00
Professional Building Inspector	\$ 2,393.60	\$ 3,590.40	3.00	3.00	3.00
Code Enforcement Team Leader	\$ 2,128.00	\$ 3,192.00	1.00	1.00	1.00
Building Inspector I/II	\$ 1,994.40	\$ 2,992.00	1.00	1.00	1.00
Code Enforce. Officers I/II	\$ 1,868.80	\$ 2,803.20	3.00	3.00	3.00
Permit Technician	\$ 1,751.20	\$ 2,627.20	1.00	1.00	1.00
Code Enforcement Technician	\$ 1,751.20	\$ 2,627.20	1.00	1.00	1.00
Total FTEs			14.00	13.00	13.00
CDBG Operations					
Regular:					
Long Range Planning Manager	\$ 3,201.60	\$ 4,802.40	0.22	0.22	0.22
Planner	\$ 2,253.60	\$ 3,380.80	0.10	0.10	0.10
Total FTEs			0.32	0.32	0.32
Economic Development					
Appointed - Category 1:					
Economic Dev. / RDA Director	\$ 5,860.83	\$ 8,791.20	1.00	1.00	1.00
Economic Dev. / RDA Deputy Director	\$ 3,966.40	\$ 5,949.60	1.00	1.00	1.00
Regular:					
Economic Dev. / RDA Assistant	\$ 1,994.40	\$ 2,992.00	1.00	1.00	1.00
Total FTEs			3.00	3.00	3.00

I. EFFECTIVE DATE

The provisions of this plan shall be effective commencing July 1, 2026 except as it has been or may be amended from time to time by resolution of the City Council and subject to budget limitations established by the Council.

II. PURPOSE

THIS PLAN IS NOT A CONTRACT, NOR IS IT INTENDED TO VEST EMPLOYEES WITH RIGHTS OF EMPLOYMENT OR COMPENSATION OR ANY CAUSE OF ACTION WHATSOEVER. THE PLAN IS SUBJECT TO CHANGE AT ANY TIME BY RESOLUTION OF THE CITY COUNCIL AND IS INTENDED TO DO THE FOLLOWING:

- A. Establish a compensation system whereby the salary ranges are established by market and classification data.
- B. Design the compensation system whereby movement within the salary ranges is determined by individual employee productivity and skills.
- C. Comply with 10-3-818 U.C.A. 1953, relating to the establishment of employee compensation.

III. STAFFING

The Mayor may appoint and hire personnel necessary to carry out the duties and goals of the city within budget limitations as established by the City Council. Current budget staffing is outlined in Attachment B.

IV. ELIGIBLE EMPLOYEES

Eligible employees may be appointed, classified, and compensated under policies and procedures promulgated by the Mayor, within budget limitations established by the Council. All appointed employees, elected officials, and regular, part-time, and seasonal employees are subject to the Sandy City compensation plan as provided herein.

V. COMPENSATION PHILOSOPHY

Sandy City is committed to maintaining employee wage ranges which are competitive with other Wasatch Front communities of comparable size. The Human Resource Office will conduct periodic wage and benefits surveys of the relevant communities. The most recent compensation study can be found on the City Website at <https://sandy.utah.gov>.

Because not all city positions have matches in the established market, a classification analysis may also be done on each position in conjunction with the market survey. This classification analysis may consider such factors as education and experience requirements, supervisory and financial responsibilities, level of risk in the position, and the analytical requirements of the position. Based on the market and classification analysis, the Mayor's Budget Committee will review wage ranges and recommend changes as appropriate. City Council ranges will be approved by the City Council as part of the annual city budget.

VI. WAGES AND SALARIES

A. Appointed, Regular, and Part-time Benefitted Status

Appointed, regular, and part-time benefitted employees may be paid within ranges specified for their position and receive insurance, retirement, and other benefits as summarized in Attachment A as established by the Mayor and approved by the City Council.

It is recognized that the Chief Administrative Officer (CAO) and the City Attorney are appointed officers of the city that have been hired under written contract. Such contracts, and the compensation provided thereunder, are hereby ratified and confirmed by the City Council and are hereby made a part of the city's compensation plan. The Mayor may review such contracts annually and execute amendments on behalf of the city if appropriate to conform such agreements more fully with this Plan, as it may be changed from year to year. Copies of such contracts, and any amendments hereof, shall be maintained for public inspection in the office of the City Recorder.

NO OTHER CONTRACTUAL RIGHTS TO EMPLOYMENT OR COMPENSATION ARE INTENDED TO BE CREATED OR RECOGNIZED BY THIS PLAN NOR MAY SUCH RIGHTS BE CREATED EXCEPT THROUGH EXPRESS WRITTEN CONTRACT EXECUTED WITH THE MAYOR, WITHIN CERTIFIED BUDGET APPROPRIATIONS AND CONSISTENT WITH THIS PLAN AND THE REVISED ORDINANCES OF SANDY CITY SECTION 6-7-3.

B. Performance Pay

A two-tiered performance pay plan structure may be used combining base salary increases, evaluation adjustments, and incentive pay, subject to budget limitations approved by the City Council. Employees that reach the top of their salary range are eligible for annual topped-out incentive pay up to 5%. Employees that have not reached the top of their salary range are eligible for performance incentive pay up to 1%.

These incentives will be awarded based on attaining positive performance evaluations and predetermined goals.

Employees, regardless of their position in their salary range, are eligible for individual spot/mid-year awards up to 1%. These awards are for exceptional performance, often on

special projects or for performance that so exceeds expectations as to be deserving of an add-on payment.

Incentive payments shall be calculated net of taxes and shall not exceed the limits set forth above for any employee in any one fiscal year, unless approved by the Mayor.

C. Elected Official

The Mayor and City Council Members' compensation shall be adjusted annually on July 1 by an amount equivalent to the COLA budgeted for non-sworn, benefit-eligible employees. The Mayor and City Council Members are not eligible for incentive pay.

D. Seasonal Employees

A separate pay plan shall be used to compensate seasonal employees. Benefits for seasonal employees shall be established by the Mayor with the approval of the City Council (Attachment A). When the term seasonal is used throughout the budget book in regard to pay or staffing information the term may refer to both seasonal and part-time non-benefitted employment classifications.

E. Separation and Severance Pay

Any employee terminating employment with Sandy City is entitled to separation payments for accrued Paid Time Off (PTO) and earned compensatory time plus benefits, as provided by city policy and promulgated by the Mayor, as shown on the payroll records at the time of termination.

The Mayor, at their sole discretion and upon recommendation by a department head, may extend severance payments to employees of the city under the following provisions:

1. The amounts of severance not to exceed an amount equivalent to three months base salary.
2. The compensated employee meets one or more of the following criteria:
 - a. The employee has lost employment with the city due to reduction-in-force, physical or mental disability, or a termination without cause.
 - b. The employee is eligible for retirement under the Utah State Retirement System, provided that retirement is entirely voluntary by the employee and the employee's department can demonstrate a savings to the city which is at least equivalent to the amount of the additional severance benefit.
3. Any severance payments may be conditional, as determined by the Mayor, and must be made from actual and current budget appropriations as approved by the City Council.

4. Such payments may be in the form of a single lump-sum payment, periodic cash payments, insurance benefits, annuity, or other similar forms.
5. It is negotiated with the employee that receipt of any such payments shall be conditioned upon the compensated employee waiving any claims against the city relating to the termination of employment.

Additional severance payments in excess of three months must be approved in advance by the City Council.

F. Miscellaneous Compensation Provisions

Subsection E shall not vest any employee with severance payment rights or restrict the CAO from classifying, reclassifying, advancing, or terminating city employees under policies and procedures promulgated by the Mayor.

VII. PAY PREMIUMS, DIFFERENTIALS, AND ALLOWANCES

In addition to compensation provided under Section III, eligible employees of the city shall receive the following benefits:

A. Overtime and Gaptime Compensation

Eligible employees who are authorized and required by their supervisors to perform city work on an overtime basis shall be compensated by pay or compensatory time off at rates and procedures established by city policy and procedure in accordance with federal regulations.

In no case shall overtime compensation exceed the rate of 1½ times an employee's regular hourly rate of pay. Gaptime shall not exceed an employee's regular hourly rate of pay, except for eligible police comp time.

[NOTE: Gaptime is straight time overtime.]

B. Certification, Education Assistance, Incentive Pay

The Mayor may adopt programs to promote employee education and training, provided that all education assistance and education compensation incentives under such programs are authorized within appropriate budget limitations established by the City Council and administered in accordance with applicable Federal and State statutes.

C. Differential Pay

The Mayor may adopt programs to reward employees for the performance of assigned duties which may not be permanently assigned and/or are additions to the normal or regular duties of the employee's position.

D. On-Call Pay

Any department required to provide 24-hour emergency response service may pay a special fixed amount of pay for employees to remain available to respond while otherwise off-duty. Such programs must be approved by the Mayor and paid from budget appropriations as approved by the City Council.

E. Other Allowances

1. Automobiles

a. The Mayor may authorize under city policy an eligible employee to utilize a city vehicle on a take-home basis, and shall, as a condition of receipt, require eligible employees to report usage to the city and to report a portion of the take-home vehicle cost as a taxable benefit or to pay reasonable expenses.

b. A vehicle allowance may be paid to department heads and other eligible employees, within budgetary limitations established by the City Council, but in no case to exceed \$493.00 per month. Such payment shall be in lieu of local mileage allowance or an assigned city vehicle. The rate shall be determined based upon annual driving requirements of the position and for the inflationary increase of the cost of vehicle operation.

c. Mileage Reimbursement

Some employees may be required to use their personal automobile for business purposes. Mileage for business use shall be reimbursed at the current IRS authorized rate.

2. Uniforms and Tools

Eligible employees may be provided uniforms and tools or receive an allowance for the procurement of uniforms and tools within policies and procedures established by the Mayor. Each employee shall be responsible for the care and maintenance of uniforms and tools in their charge.

3. Cell Phones

In accordance with policies and procedures established by the Mayor, employees

may receive an allowance to compensate them for using their personal cell phones to regularly conduct city business. No cell phone allowance shall exceed \$100.00 per month unless approved separately by the Chief Administrative Officer.

VIII. LEAVES OF ABSENCE

Eligible employees may receive scheduled and emergency leaves of absence, with supervisor approval. The specific terms and conditions upon which such leaves are to be made available to appointed, elected, regular, and part-time benefitted employees, including holidays, vacations, family and medical leave, bereavement leave, military leave, jury duty leave, bonus leave, administrative leave, and leave without pay shall be administered by policies and procedures promulgated by the Mayor.

IX. INSURANCE

A. Group Insurance

Appointed, regular, and part-time benefitted employees and elected officials of the city may participate in the city's group insurance in conformity with and under the terms of each insurance plan adopted by the Mayor and approved by the City Council.

The city may provide a Health Savings Account (HSA) contribution or cafeteria credit as detailed in Attachment A to each eligible appointed, regular and part-time benefitted employee and elected official.

The city may deduct from each applicable payroll all monies, including cafeteria credits and other employee benefit dollars or wages, necessary to fund employee cost of insurance coverage and make all payments necessary to fund the plan within budget limitations established by the City Council.

Life and disability insurance may be provided for all eligible employees.

Group Insurance includes:

1. Health and Dental Insurance
2. Group Employee Life Insurance
3. Disability Insurance

B. Worker's Compensation

In addition to the foregoing, the Mayor may provide for worker's compensation coverage to the city's workforce including seasonal, volunteers, and court assigned workers under applicable provisions of State statute, and other service related disability plans compensating appointed, elected, and career employees of the city who are permanently

and totally disabled while in the discharge of official duties.

C. Unemployment Insurance

The city will provide unemployment benefits as provided by State law to employees who lose their employment with the city under terms and conditions established by State law and regulation.

X. RETIREMENT

A. Social Security

Sandy City has elected to exempt itself from participation in the Federal Social Security System with the exception of Medicare provisions for employees hired after April 1, 1986.

B. Retirement Programs

The city may, in accordance with applicable state and federal laws, permit or require the participation of appointed, elected, regular, part-time, and seasonal employees in retirement programs as approved by the City Council. Such programs include:

1. The Utah Public Safety Retirement System
2. The Utah Firefighters Retirement System
3. The Utah State Public Employees Retirement System
4. Deferred Compensation Programs, including IRS approved 401(k) or 457 plans
5. IRS approved Health Savings Account (HSA)
6. A Medical Retirement Plan

The city may, at the request of any eligible employee, deduct additional funds for approved deferred compensation programs for the employee subject to federal Internal Revenue Service guidelines and limitations.

XI. SCHEDULE OF GROUP BENEFITS

- A. Benefits Funded by City - See Attachment A.

XII. EMPLOYEE HANDBOOK

Additional employment policies and procedures as promulgated by the Mayor are included in the Employee Handbook. The most recent copy can be found at <http://sandy.utah.gov>.

Attachment A

Paid Benefits for Employees Hired Before July 1, 2011

	PUBLIC		PUBLIC SAFETY		APPOINTED & ELECTED		SEASONAL & PART-TIME NON-BENEFITTED
VARIABLE BENEFITS	NON CONTRIB.	CONTRIB.	POLICE OFFICERS	FIRE FIGHTERS	APPOINTED & MAYOR	CITY COUNCIL	SEASONAL & PART-TIME NON-BENEFITTED
Retirement							
Utah State Retirement (Tier 1)							
Normal Cost	11.86%	12.09%	22.62%	17.05%	N/A	11.86%	N/A
Amortization of Unfunded Liability ¹	3.11%	4.87%	9.95%	N/A	N/A	3.11%	N/A
ICMA-RC 401(k)	2.98%	0.99%	N/A	0.90%	17.95%	2.98%	N/A
ICMA-RC 457	N/A	N/A	N/A	N/A	N/A	N/A	7.50%
Disability Insurance	0.36%	0.36%	0.36%	0.36%	0.36%	N/A	N/A
Worker's Compensation	1.40%	1.40%	1.40%	1.40%	1.40%	1.40%	1.40%
Unemployment Insurance	0.09%	0.09%	0.09%	0.09%	0.09% ²	N/A	0.09%
Medicare (If hired 4/1/86 or after)	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%
Total % Paid on Gross Earnings	21.25%	21.25%	35.87%	21.25%	21.25%	20.80%	10.44%

FIXED BENEFITS	ELECTED, APPOINTED, REGULAR & PART-TIME BENEFITTED ³				SEASONAL & PART-TIME NON-BENEFITTED
Health Plan Benefits ⁴	Employee	Employee + Spouse	Employee + Child(ren)	Family	
Annual Premium for Advantage Star \$2,000/\$4,000 Deductible	\$7,921	\$16,396	\$15,049	\$22,178	N/A
Annual Premium for Summit Star \$2,000/\$4,000 Deductible	\$7,921	\$16,396	\$15,049	\$22,178	N/A
Additional Annual Credit if Elect Summit Star Network					
Full-Time & Part-Time Benefitted (≥ 30 hrs/wk)	\$150	\$300	\$300	\$450	N/A
Part-Time Benefitted (< 30 hrs/wk)	\$75	\$150	\$150	\$225	N/A
Annual Credit for Waiving the Health Plan					
Full-Time & Part-Time Benefitted (≥ 30 hrs/wk)	\$1,500	\$2,000	\$2,000	\$2,500	N/A
Part-Time Benefitted (< 30 hrs/wk)	\$750	\$1,000	\$1,000	\$1,250	N/A
Dental Plan Benefits ⁵					
Annual Premium for Ameritas Base Plan	\$377	\$777	\$701	\$1,027	N/A
Annual Premium for Ameritas High Plan	\$1,016	\$2,085	\$1,915	\$2,815	N/A
Credit for Waiving the Dental Plan					
Full-Time & Part-Time Benefitted (≥ 30 hrs/wk)	\$100	\$150	\$150	\$200	N/A
Part-Time Benefitted (< 30 hrs/wk)	\$50	\$75	\$75	\$100	N/A
Health Savings Account (HSA)					
Annual City HSA					
Full-Time & Part-Time Benefitted (≥ 30 hrs/wk)	\$1,000	\$1,000	\$1,000	\$1,000	N/A
Part-Time Benefitted (< 30 hrs/wk)	\$500	\$500	\$500	\$500	N/A
Annual City HSA Match					
Full-Time & Part-Time Benefitted (≥ 30 hrs/wk)	\$500	\$500	\$500	\$500	N/A
Part-Time Benefitted (< 30 hrs/wk)	\$250	\$250	\$250	\$250	N/A
Other Paid Benefits (annually)					
Employee Assistance Program (EAP)	\$50.00	\$50.00	\$50.00	\$50.00	N/A
Life Insurance Premium					
Regular & Appointed	\$87.00	\$87.00	\$87.00	\$87.00	N/A
Part-Time Benefitted & Elected	\$43.50	\$43.50	\$43.50	\$43.50	N/A
Life Insurance Coverage ⁶					
Regular & Appointed	\$50,000	\$50,000	\$50,000	\$50,000	N/A
Part-Time Benefitted & Elected	\$25,000	\$25,000	\$25,000	\$25,000	N/A

ANNUAL AMOUNTS ARE PAID SEMI-MONTHLY (24 PAY PERIODS PER YEAR)

- Notes:
- This charge applies to all public employees and police officers participating in the Utah Retirement System. Appointed officials/employees in non-benefit-eligible positions, planning commission members, and board of adjustment members are ineligible to participate in the URS.
 - The Unemployment Insurance only applies to Appointed employees and not the Mayor.
 - Under the Patient Protection and Affordable Care Act, for health insurance purposes, a full-time employee is one whose work schedule is ≥ 30 hrs/wk (with some exceptions). Therefore, part-time benefit eligible employees with work schedules of 30 or more hours per week are eligible for full-time benefit amounts unless indicated otherwise. All other part-time benefitted employees are eligible for 50% of the full-time benefit amounts unless indicated otherwise.
 - The city pays 100% of the health premium for full-time and part-time benefitted (≥ 30 hrs/wk) employees and 50% of the health premium for other part-time employees.
 - The city pays 100% of the Ameritas Base plan premium for full-time and part-time benefitted (≥ 30 hrs/wk) employees and 50% for other part-time employees. Employees who elect the Ameritas High plan will be required to pay the difference between the amount the city pays and the premium for the High plan.
 - At age 70, age reduction applies. Please see your policy for more details.
- * Sandy City Corp. reserves the right to modify these benefits at times and in ways deemed appropriate and necessary to meet the needs of the City and its employees generally.

Attachment A (cont.)

Paid Benefits for Employees Hired On or After July 1, 2011

	PUBLIC		PUBLIC SAFETY		ELECTED OFFICIALS		SEASONAL & PART-TIME NON-BENEFITTED
VARIABLE BENEFITS	PUBLIC		POLICE OFFICERS	FIRE FIGHTERS	MAYOR	CITY COUNCIL	SEASONAL & PART-TIME NON-BENEFITTED
Retirement							
Utah State Retirement (Tier 2) ¹	10.08% ²		14.08% ²	14.08% ²	10.08%	10.08%	N/A
URS 401(k) ³	1.30%		5.98%	5.98%	1.30%	1.30%	N/A
ICMA-RC / URS 401(k) Match ⁴	3.00%		3.00%	3.00%	3.00%	3.00%	N/A
ICMA-RC 457	N/A		N/A	N/A	N/A	N/A	7.50%
Disability Insurance	0.36%		0.36%	0.36%	0.36%	N/A	N/A
Worker's Compensation	1.40%		1.40%	1.40%	1.40%	1.40%	1.40%
Unemployment Insurance	0.09%		0.09%	0.09%	N/A	N/A	0.09%
Medicare	1.45%		1.45%	1.45%	1.45%	1.45%	1.45%
Total % Offered on Gross Earnings	17.68%		26.36%	26.36%	17.59%	17.23%	10.44%
FIXED BENEFITS	ELECTED, APPOINTED, REGULAR & PART-TIME BENEFITTED ⁵						SEASONAL & PART-TIME NON-BENEFITTED
Health Plan Benefits ⁶	Employee	Employee + Spouse	Employee + Child(ren)		Family		
Annual Premium for Advantage Star \$2,000/\$4,000 Deductible	\$7,921	\$16,396	\$15,049		\$22,178	N/A	
Annual Premium for Summit Star \$2,000/\$4,000 Deductible	\$7,921	\$16,396	\$15,049		\$22,178	N/A	
Additional Annual Credit if Elect Summit Star Network							
Full-Time & Part-Time Benefitted (≥ 30 hrs/wk)	\$150	\$300	\$300		\$450	N/A	
Part-Time Benefitted (< 30 hrs/wk)	\$75	\$150	\$150		\$225	N/A	
Annual Credit for Waiving the Health Plan							
Full-Time & Part-Time Benefitted (≥ 30 hrs/wk)	\$1,500	\$2,000	\$2,000		\$2,500	N/A	
Part-Time Benefitted (< 30 hrs/wk)	\$750	\$1,000	\$1,000		\$1,250	N/A	
Dental Plan Benefits ⁷							
Annual Premium for Ameritas Base Plan	\$377	\$777	\$701		\$1,027	N/A	
Annual Premium for Ameritas High Plan	\$1,016	\$2,085	\$1,915		\$2,815	N/A	
Credit for Waiving the Dental Plan							
Full-Time & Part-Time Benefitted (≥ 30 hrs/wk)	\$100	\$150	\$150		\$200	N/A	
Part-Time Benefitted (< 30 hrs/wk)	\$50	\$75	\$75		\$100	N/A	
Health Savings Account (HSA)							
Annual City HSA							
Full-Time & Part-Time Benefitted (≥ 30 hrs/wk)	\$1,000	\$1,000	\$1,000		\$1,000	N/A	
Part-Time Benefitted (< 30 hrs/wk)	\$500	\$500	\$500		\$500	N/A	
Annual City HSA Match							
Full-Time & Part-Time Benefitted (≥ 30 hrs/wk)	\$500	\$500	\$500		\$500	N/A	
Part-Time Benefitted (< 30 hrs/wk)	\$250	\$250	\$250		\$250	N/A	
Other Paid Benefits (annually)							
Employee Assistance Program (EAP)	\$50.00	\$50.00	\$50.00		\$50.00	N/A	
Life Insurance Premium							
Regular & Appointed	\$87.00	\$87.00	\$87.00		\$87.00	N/A	
Part-Time Benefitted & Elected	\$43.50	\$43.50	\$43.50		\$43.50	N/A	
Life Insurance Coverage ⁸							
Regular & Appointed	\$50,000	\$50,000	\$50,000		\$50,000	N/A	
Part-Time Benefitted & Elected	\$25,000	\$25,000	\$25,000		\$25,000	N/A	

ANNUAL AMOUNTS ARE PAID SEMI-MONTHLY (24 PAY PERIODS PER YEAR)

- Notes:
- For purposes of meeting URS requirements, Tier 2 elected officials are designated as full-time employees eligible to participate in the Tier 2 defined contribution plan and Tier 2 appointed and other employees in benefit-eligible positions are also eligible to participate in the URS. Appointed officials/employees in non-benefit-eligible positions, planning commission members, and board of adjustment members are ineligible to participate in the URS.
 - The rates consist of 10% and 14% for respective retirement benefits and 0.08% for death benefits. Public and Public Safety employees choose a defined contribution plan or a defined benefit/defined contribution-hybrid plan. Employees may be required to contribute to the hybrid plan if rates increase above the 10% or 14%. The URS requires an employee contribution of 5.98% for Public Safety employees in the hybrid plan which will be paid by the city on the employee's behalf and will be offset by a reduction into the URS 401(k). Public employees in the hybrid plan are required by the URS to pay 1.30%. The URS does not allow the city to pay this on the employees behalf; however the city will contribute 1.30% into a 401(k) to help offset the cost to employees.
 - Police Officers and Firefighters in the URS defined contribution plan receive 5.98%. Police Officers and Firefighters in the URS Hybrid plan do not receive a 401(k) contribution. All Tier 2 Public and Elected employees receive 1.30%.
 - The city does not participate in Social Security. As a replacement, the city will match an employee's contribution up to 3%.
 - Under the Patient Protection and Affordable Care Act, for health insurance purposes, a full-time employee is one whose work schedule is ≥ 30 hrs/wk (with some exceptions). Therefore, part-time benefit eligible employees with work schedules of 30 or more hours per week are eligible for full-time benefit amounts unless indicated otherwise. All other part-time benefitted employees are eligible for 50% of the full-time benefit amounts unless indicated otherwise.
 - The city pays 100% of the health premium for full-time and part-time benefitted (≥ 30 hrs/wk) employees and 50% of the health premium for other part-time employees.
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 - At age 70, age reduction applies. Please see your policy for more details.
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Attachment B

Historical Summary Staffing Plan

Department/Division	2023 Approved	2024 Approved	2025 Approved	2026 Approved	2027 Proposed
City Council	11.00	11.00	11.00	11.00	11.00
Mayor	4.57	4.57	4.57	4.57	4.07
City Administrator	2.71	2.71	2.71	2.71	2.71
Communications	4.00	4.00	4.00	4.00	4.50
Amphitheater & Arts Guild	7.71	7.71	7.71	8.25	8.37
Justice Court	16.00	16.00	15.50	13.00	13.00
City Attorney	16.48	16.48	16.48	16.48	16.48
Attorney	11.03	11.03	11.03	11.03	11.03
City Recorder	3.45	3.45	3.45	3.45	3.45
Risk Management	2.00	2.00	2.00	2.00	2.00
Administrative Services	56.64	56.64	56.64	55.72	54.22
Department Administration	2.50	2.50	2.50	2.50	1.50
Finance	21.54	21.54	21.54	21.08	21.58
Information Technology	13.00	13.00	13.00	13.00	12.00
Human Resources	6.00	6.00	6.00	5.86	5.86
Facilities	13.60	13.60	13.60	13.28	13.28
Police	162.74	162.94	165.12	165.30	165.30
Police	154.74	154.94	157.12	157.30	157.30
Animal Services	8.00	8.00	8.00	8.00	8.00
Fire	89.00	97.00	103.00	103.00	103.50
Fire	88.00	96.00	102.00	102.00	102.50
Emergency Management	1.00	1.00	1.00	1.00	1.00
Public Works	124.39	124.39	123.39	122.89	117.89
Department Administration	4.00	4.00	4.00	4.00	3.50
Streets	19.72	19.72	19.72	19.72	18.31
Engineering	9.83	9.83	8.83	8.33	8.19
Transportation	4.00	4.00	4.00	4.00	2.00
Waste Collection	9.65	9.65	9.65	9.65	9.45
Fleet	10.88	10.88	10.88	10.88	10.88
Water Operations	29.00	29.00	29.00	29.00	43.32
Water Expansion & Replacement	14.75	14.75	14.75	14.75	-
Storm Water Operations	16.81	16.81	16.81	16.81	19.64
Storm Water Expansion	3.25	3.25	3.25	3.25	-
Street Lighting	2.50	2.50	2.50	2.50	2.60
Parks & Recreation	106.82	107.82	108.32	99.00	101.13
Department Administration	3.00	4.00	4.00	4.00	4.00
Community Events	1.10	1.10	1.10	1.10	1.10
Parks & Cemetery	45.83	45.83	45.83	43.97	42.97
Senior Citizens	0.92	0.92	0.92	0.92	0.92
Recreation Division	14.67	14.67	14.67	14.90	14.90
Golf Course	12.45	12.45	12.95	16.00	17.58
Sandy Recreation Center	28.85	28.85	28.85	18.11	19.66
Community Development	27.67	27.67	27.67	26.67	25.67
Department Administration	5.00	5.00	5.00	5.00	5.00
Planning	8.27	8.27	8.35	8.35	7.35
Building & Safety	14.00	14.00	14.00	13.00	13.00
CDBG	0.40	0.40	0.32	0.32	0.32
Economic Development	3.00	3.00	3.00	3.00	3.00
Totals	632.73	641.93	649.11	635.59	630.84

BUDGET GLOSSARY

AAA or AA+ — Bond ratings given by financial rating agencies as their professional opinion about the ability of a government or not-for-profit organization to repay a tax-exempt loan (bond). Bond ratings may range from AAA (prime rating) to D (default).

Accrual — A method of accounting that recognizes income when earned and expenses when incurred regardless of when cash is received or disbursed.

ADA (Americans with Disabilities Act) — A wide-ranging civil rights law that prohibits, under certain circumstances, discrimination based on disability.

Administrative Charges—Charges that are made by the general fund to the proprietary funds for services provided that are administrative in nature (i.e., the cost of personnel, facilities, etc.).

AED (Automated external defibrillator) — A lightweight, portable device that delivers an electric shock through the chest to the heart. The shock can potentially stop an irregular heartbeat (arrhythmia) and allow a normal rhythm to resume following sudden cardiac arrest (SCA).

Amended Budget — The annually adopted City budget as adjusted through Council action.

Amortization — an accounting technique used to periodically lower an amount originally entered into the city's financial records (referred to as the book value) over a set period. This is most often used in reference to long-term debt such as bonds.

Appropriation — An authorization by the City Council to spend a specific amount of money in a given fiscal year. Appropriations are set for each department and fund.

Assessed Property Value — The value of real estate or other property set by the County Assessor and the State as a basis for levying taxes.

ARPA (American Rescue Plan Act) – A 2021 economic relief package designed to help mitigate the public health and economic impacts of COVID-19.

AWWA (American Water Works Association) — An international non-profit organization dedicated to improving water quality and supply.

Audit — an official inspection or examination, usually in reference to financial documents and statements.

Balanced Budget — A City budget in which planned funds available equal planned expenditures.

Bonds — A certificate of debt issued by an entity, guaranteeing payment of the original investment plus interest, by a specified future date.

Budget — An annual financial plan that identifies revenues, specifies the type and level of services to be provided, and establishes the amount of money which can be spent.

Budget Staff — The group of staff members tasked with developing the Mayor's recommended budget. It consists of the Mayor, the Deputy Mayor, the Chief Administrative Officer, and the Deputy Chief Administrative Officer, the Administrative Services Director, the Budget Services & Business Intelligence Director, the Human Resources Director, Budget Services Analysts, and other staff as assigned.

ACFR (Annual Comprehensive Financial Report) — The annual financial statement prepared in accordance with generally accepted accounting practices. It is published following the year-end closing and an annual financial audit by an independent accounting firm.

CAIRNS — The CAIRNS is a 1,100-acre development in the city center which includes a planned 20 million square feet of development: office, retail and residential over the next 30 years.

CAO (Chief Administrative Officer) — The Chief Administrative Officer for Sandy City is appointed by the Mayor and approved by the City Council. The CAO is responsible for overseeing all operations of Sandy City.

CARES (Coronavirus Aid, Relief, and Economic Security) Act – A 2020 economic relief package designed to help mitigate the public health and economic impacts of COVID-19.

CARI (Children at Risk Intervention) — A police program dedicated to reducing the number of domestic violence cases and advocating protection of youth.

Capital Equipment — Equipment with an expected life of more than one year, such as automobiles, computers, and furniture.

Capital Projects — A project that affects the infrastructure or building assets of the City. Capital projects may include improving existing roads, building parks, remodeling buildings, and so on.

Capital Projects Fund — A governmental fund established to account for capital projects.

CDA (Community Development Area) — An area of development where the in-coming development must create jobs and increase property and sales tax revenue.

CDBG (Community Development Block Grant) — Funds received from the U.S. Department of Housing and Urban Development to help develop viable urban communities by providing decent housing, suitable living environments, and expanding economic opportunities, principally for persons of low and moderate income.

CERT (Community Emergency Response Team) — Community Emergency Response Team training is a program where members of the fire department teach citizens basic emergency management techniques.

Charges for Services — A variety of fees for services charged by city agencies, generally categorized under Parks, Public Safety, Cemetery, Animal Control, Public Works, and Public Utilities.

Consolidated Capital Schedule — The budgeted costs to provide needed infrastructure, park development, building construction, rehabilitation, and other related items. Funding is received from various sources.

Contingency — An appropriation available to cover unforeseen events that occur during the fiscal year. These funds, if not used, lapse to fund balance at year-end. This is not the same as Fund Balance or Retained Earnings.

Court Appointed Counsel — Legal counsel and assistance appointed by the court.

Debt Payoff Ratio — The proportion of principal borrowed that is paid off in a specified period.

Debt Service — The payment of principal and interest on borrowed funds such as bonds.

Debt Service Fund — A fund that accounts for long-term debt proceeds, principal, interest, and related costs.

Depreciation — The method of allocating the cost of an asset across the useful life of the asset.

EDA (Economic Development Area) — An area of development where the in-coming development must create jobs. Retail businesses and residential development do not qualify for an EDA.

E-Mod (Experience Modifier) — A multiplier applied by a worker's compensation insurance carrier to the premium of a qualifying policy and provides an incentive for loss prevention.

EMS Grant (Emergency Management Services Grant) — A state grant which gives money to fire departments. Part of the grant is based on city population and the number of emergency workers within the city; part of the grant is competitively based.

EMT (Emergency Medical Technician) — A medical technician specifically trained to respond to emergency situations.

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

EOC (Emergency Operations Center) — An operations center built and maintained by the City to provide necessary communications and information in the event of an emergency within the City.

Equivalent Residential Unit (ERU) — Equivalent residential unit (ERU) is a measurement that represents an average usage for a living accommodation for a single family, whether a single-family residence or a residence in a multifamily building.

False Alarm Fees — A fee charged when any alarm system has a false alarm. Any one location can have four false alarms in a 12-month period without paying a fee. After the fourth false alarm the City assesses a fine for every false alarm to recoup the costs of responding to false alarms and potentially reduce the number of false alarms.

FCIU (Family Crimes Intervention Unit) — A team within the Sandy City Police Department that provides services to victims of domestic violence, sexual assault, child abuse, stalking and harassment, threats, robbery, burglary, and elderly abuse, etc. The team is comprised of Victim Advocates, a Therapist, a Child Advocate, and a Detective specially assigned to work in the unit.

FEMA (Federal Emergency Management Agency) — An agency of the U.S. Department of Homeland Security. The agency's primary purpose is to coordinate the response to a disaster that has occurred in the United States and that overwhelms the resources of local and state authorities.

Fines and Forfeitures — A variety of fees, fines, and forfeitures collected by the State Court System, including bail forfeitures, garnishments, and legal defender's recoupment.

FMLA (Family Medical Leave Act) — Act covers employee personnel issues such as when employees can take leave of work for pregnancy, illness, or taking care of family members. The act is designed to promote a balance between work and health.

FTE (Full-Time Equivalent) — Employees who work full time and receive all employee benefits. A full-time position requires 80 or more hours per pay period (14 days) and is considered 1.0 FTE (or 100%). All positions requiring less than 80 hours per pay period are considered part-time and are designated as a proportion of full-time.

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

Fund Balance — A government's total financial resources or reserves at a given point in time, including accumulated surpluses or shortfalls from previous years. The ending fund balance from one fiscal year is the same as the beginning fund balance for the following fiscal year.

Fiscal Year (FY) — A period of 12 consecutive months designated as the budget year. Sandy's fiscal year begins July 1 and ends June 30 of the following year.

GAAP (Generally Accepted Accounting Practices) — A set of rules governing the way in which the City's revenues and expenditures are accounted for in its quarterly and annual financial statements. The rules are codified by the Governmental Accounting Standards Board and the National Council on Governmental Accounting.

GASB (Governmental Accounting Standards Board) — A board which establishes and seeks to improve state and local government accounting and financial reporting standards.

GASB 34 — GASB established new accounting standards with Statement 34 to make the accounting of local governments to include all assets and account for depreciation similar to accounting for non-governmental organizations.

GASB 87 — Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources.

General Fund — A governmental fund established to account for resources and uses of general operating functions of city departments. The majority of resources are provided by taxes.

General Fund Balance Reserve — The excess of assets over liabilities in the General Fund held in reserve.

General Fund Subsidy — A subsidy for an Enterprise Fund or Internal Service Fund that comes from the General Fund.

GFOA (Government Finance Officers Association) — A professional association of state and local finance officers. The focus is to provide best practice guidance, consulting, networking opportunities, publications including books, e-books, and periodicals, recognition programs, research, and training opportunities for those in the profession of public finance.

GIS (Geographic Information System) — A computer application used to store and view geographical information, especially maps.

GL (General Liability) — The City carries general liability insurance to protect the City in the event that the City is held liable in a lawsuit. The City also requires that all City contractors carry general liability insurance.

GO Bond (General Obligation Bond) — Debt instrument issued by the City after a vote of the people that is backed by the full faith and taxing power of the government.

Governmental Fund — Any fund that is classified as a "governmental type" activity, meaning function that is not financed primarily through its own activity (i.e., through user fees and charges in a public utility) and for resources held by the city acting in a fiduciary capacity for other entities. This includes general, debt service, special revenue, and capital projects funds.

GRAMA (Government Records Access Management Act) — The Government Records Access Management Act defines and clarifies the process citizens go through to access public information.

Haircut — An incremental change, either up or down, in the proportion of property tax revenues that go toward developing an EDA or RDA, etc. and the proportion of property tax revenues that go directly to government entities that receive property tax. Typically, the incremental change is an annual adjustment that takes place over a specific period.

HIPAA (Health Insurance Portability and Accountability Act) — A federal act allowing employees to transfer their health insurance coverage to another insurance provider upon changing jobs. The privacy section of HIPAA maintains the privacy of health records and keeps them from being shared with co-workers.

Homeland Security Grant (HLS) — Grants provided by the Homeland Security Grant Program (HSGP) on behalf of the U.S. Department of Homeland Security with the purpose to purchase surveillance equipment, weapons, and advanced training to law enforcement personnel to heighten security.

Health Management Organization (HMO) — A medical insurance group that provides health services for a fixed annual fee.

Health Savings Account (HSA) — A tax-advantaged savings account available to individuals covered by a high deductible health plan.

Housing and Urban Development (HUD) — A Department of the United States government whose purpose is to provide housing and community development assistance and to make sure everyone has access to “fair and equal” housing. To achieve these goals, it runs or participates in many programs intended to support homeownership, increase safe and affordable rental housing, reduce homelessness and fight housing discrimination.

Heating, Ventilation, and Air Conditioning (HVAC) — This refers to all the environmental controls and systems for City buildings.

IBC Building Standards Valuation — Standards is the international building code magazine. Budgeting and valuation for Sandy City is based on the valuations in Standards.

ICC (International Code Council) — The organizational body that sets standards on building codes. ICC took over and consolidated the three former building code bodies, BOCA, SBCCI, and ICBO.

ICMA (International City Manager’s Association) — A professional and educational organization for chief appointed managers, administrators, and assistants in cities, towns, and counties.

ICMA RC (International City Manager’s Association Retirement Cooperation) — The International City Manager’s Association Retirement Corporation handles the 401(k)’s, IRA’s, 457’s, and retiree health savings program for Sandy City employees.

Impact Fees — Impact fees are used to offset the additional burden on City infrastructure caused by new development within the City. The fees are collected and accounted for separately to be used for projects relating to the impact of the additional development.

Innkeeper Bonds — Bonds where the innkeeper fees are pledged as the source to pay off the bonds.

Innkeeper Fees — Fees that are paid by hotels, motor courts, motels, and similar institutions. The fees are an annual license tax equal to 1.5% of the gross revenue of the institution derived from the rent of each occupancy of a suite room for less than 30 days.

Interest Income — Revenue earned in the form of interest from investing the City’s cash reserves.

Intergovernmental Revenue — Federal, state, and county grants and other forms of revenue. These include CDBG, Class “C” Road Funds, Liquor Control Funds, noise pollution inspection fees, and occasional grant funds.

Internal Service Fund — A fund to account for charges made by one city entity for goods or services provided to other city entities.

IT Charges (Information Technology Charges) — Charges applied to each department as they utilize the services of the information technology staff. These charges are the revenue source for the Information Technology Internal Service Fund.

ISO Rating (Insurance Services Office Rating) — A rating that evaluates a city’s fire department, water delivery, and other city services for insurance purposes.

JAG (Justice Assistance Grant) — A program that provides states, tribes, and local governments with critical funding necessary to support a range of program areas including: law enforcement, prosecution, indigent defense, courts, crime prevention and education, corrections, drug treatment and enforcement, victim and witness initiatives, mental health programs, corrections programs, behavioral programs, and crisis intervention teams.

Lease Revenue Bonds — Bonds wherein a government organization leases capital from a municipal building authority. The municipal building authority issues the bond and the lease payments they receive from the governmental organization pay off the bond. In such a lease, the building or capital project itself is the collateral the bondholders have if the bond goes into default.

License Revenue — Both a "revenue fee" and "regulatory fee" imposed on businesses.

LLEBG (Local Law Enforcement Block Grant) — A block grant awarded to Sandy City and used for the purchase of law enforcement equipment and technology.

LUDMA (Land Use Development & Management Act) — A state act that authorizes and governs land use and zoning regulation by cities and counties and establishes mandatory requirements that local governments must follow. LUDMA establishes the legal framework for each locality to make zoning decisions, enact ordinances, and implement plans.

Major Fund — Any fund whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds.

MBA (Municipal Building Authority) — The purpose of the MBA is to acquire, improve or extend one or more projects and to finance their costs on behalf of the City.

Metropolitan Water District of Salt Lake and Sandy (MWDSL) — A district providing water services to residents in areas of Salt Lake and Sandy.

Modified Accrual — A basis of accounting in which revenues and expenses are recognized when they become measurable and available and qualify as current assets or liabilities, respectively. Some items, such as interest and principal on long term general debt, are exempted from this rule.

NAMI (National Alliance on Mental Illness) — An advocacy group focused on promoting recovery by preserving and strengthening family relationships of those affected by mental illness.

NIMS (National Incident Management System) — A comprehensive, national approach to incident management that is applicable at all jurisdictional levels and across functional disciplines.

NOVA — An education program (replaces DARE) administered through the police department with a mission of "*Nurturing* youth to seek out positive *Opportunities*, internalize good *Values*, and to accept *Accountability* for their choices in life."

NPDES (National Pollution Discharge Elimination System) — A piping system designed to make sure storm water discharge is safe from pollutants.

O&M (Operation and Maintenance) — Money set aside or charged for the operation and maintenance of City buildings and equipment.

Operating Budget — A City budget for general expenditures such as salaries, utilities, and supplies.

OSHA (Occupational Safety and Health Administration) — An agency of the U.S. Department of Labor assigned to assure safe and healthy working conditions for working men and women by setting and enforcing standards and by providing training, outreach, education, and assistance.

Park Projects Bonds — Projects in parks throughout Sandy City paid for with bonds. The RDA haircut money was pledged as the financing source for these bonds.

Pay-As-You-Go Strategy — A financial strategy where monies are saved up over time for the paying of capital projects or where capital projects are paid for as they are built as opposed to debt financing where the City incurs debt (issues bonds) to pay for the initial capital project and then pays off the bond over time.

POMA (Point of the Mountain Aqueduct project) — A 12-mile culinary water pipeline connecting the Little Cottonwood Treatment Plant to the Point of the Mountain Water Treatment Plant. The purpose of the pipeline was to bring more water to cities in the growing Salt Lake Valley.

PQI (Pavement Quality Index) — An index measuring the quality level of the pavement in different parts of the City.

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

Proprietary Fund — Funds for a department or division of the City that may be accounted for similar to the full accrual accounting of private businesses. Such funds include the enterprise fund and the internal service fund.

Pound-force per Square Inch (PSI) — A unit of pressure or of stress based on avoirdupois units. It is the pressure resulting from a force of one pound-force applied to an area of one square inch.

PUD (Planned Unit Development) — A development built with an overall master plan for the development in mind as opposed to single houses built one at a time.

RAISE (Rebuilding American Infrastructure with sustainability and Equity) — Federal program that invests in multimodal and multijurisdictional road, rail, transit and port projects that are typically harder to support through traditional U.S. Department of Transportation (USDOT) programs.

RDA (Redevelopment Area) — An area of development intended to improve a part of the City which is blighted or undesirable. An RDA may allow a wide variety of organizations to develop within the area.

Revenue Bonds — Bonds wherein a specific revenue source is pledged for the repayment of the indebtedness. For example, a sales tax revenue bond pledges the sales tax revenues of the City for the repayment of the bond.

RFP (Requests for Proposal) — A document that solicits proposals, often made through a bidding process, by an agency or company interested in procurement of a commodity, service, or asset.

RHS (Retiree Health Savings) — Accounts that provide employees with a tax-advantaged way to pay for health care expenses generally applying to retirement.

RMS (Records Management System) — The management of records for an organization throughout the records-life cycle. The activities in this management include the systematic and efficient control of the creation, maintenance, and destruction of the records along with the business transactions associated with them.

SAFG (State Asset Forfeiture Grant Program) — A program set up to fund crime prevention and law enforcement activities within specific guidelines. Agencies seizing private property as a result of illegal activities direct these liquidated and forfeited assets to the Criminal Forfeiture Restricted Account (CFRA), which then may choose to allocate those funds to agencies providing drug enforcement, drug courts and crime victim reparations services.

SAN (Storage Area Network) — A computer network which provides access to consolidated, block-level data storage. SANs are primarily used to enhance accessibility of storage devices, such as disk arrays and tape libraries, to servers so that the devices appear to the operating system as locally attached devices.

Sales Tax — Tax imposed on the taxable sales or use of all final goods. Sandy City receives part of the sales and use tax charged in Salt Lake County.

SCADA (Supervisory Control and Data Acquisition) — Automated water meter reading system designed to scan meter readings from a computer in a public utilities truck rather than at the meter.

SIB (State Infrastructure Bank) — Fund set up by the Utah Department of Transportation to provide loans and assistance to improve transportation infrastructure in the State of Utah

Sister Cities — The Sister Cities program was established to improve relations and understanding between cities of different countries. Sandy City has two Sister Cities: Piedras Negras, Mexico, and Riesa, Germany.

SOB (Sexually Oriented Business) — For licensing purposes, any operation which has a substantial portion of its business relating to sexual activities as defined by City ordinances 04-49 and 05-07.

Sources — All revenues and other receipts derived by the City including transfers from other funds, appropriation of prior years' earnings, or the proceeds from short-term tax anticipation notes.

Special Assessments — The assessments made to the property owners within a special improvement district to pay for the improvements voted upon and made within the district.

State Money Management Act — A section of the Utah Code that describes the responsibilities of municipal financial managers (municipal treasurers) in terms of how they invest their money, how they account for it, and so on.

Tax Increment Bonds — A bond for improvements in an RDA area. The increment in property tax revenues is used to pay off the bond.

TND (Traditional Neighborhood Development) — A comprehensive planning system that includes a variety of housing types and land uses in a defined area.

TOD (Transit-Oriented Development) — A type of urban development that maximizes the amount of residential, business and leisure space within walking distance of public transportation.

TQM (Total Quality Management) — A management strategy and philosophy aimed at eliminating variation-causing errors and improving the quality of the organizational output at all levels.

Tourism, Recreation, Culture, & Convention (TRCC) Support Program — Salt Lake County program that funds the development and maintenance of convention, cultural, and recreation facilities or tourism promotion. Eligible organizations, such as Sandy City, can apply for funding for consulting, capital, or tourism expenses.

UCA (Utah Code Annotated) — A multi-volume set that contains the Utah Code together with commentaries or explanations at the end of each section of the Utah Code. These commentaries are not part of the official code but may be helpful in interpreting the law.

UCAN Charges (Utah Communications Area Network Charges) — Charges paid by the City for the use of the 800 MHz radio system which is operated and owned by the State. Each City department that uses the system pays a fee for the rights to use it.

UDOT (Utah Department of Transportation) — The Utah State department in charge of constructing and maintaining the transportation infrastructure throughout Utah.

Unpaved R-o-W Permit (Unpaved Right of Way Permit) — A charge applied to a contractor to work in an unpaved right of way that is owned by the City.

UPS Batteries (Universal Power Supply Batteries) — Batteries that keep the City's data processing equipment operational through a power interruption.

URMMA (Utah Risk Management Mutual Association) — An association that provides third-party liability insurance, risk management services and education services to its member municipalities in the State of Utah.

Utah Code — The compilation of laws enacted by the Utah Legislature that are codified. Two editions, annotated and unannotated, of the code are published each year.

User Fees — Fees charged to the users of specific government services. User fees are implemented throughout the City so that those citizens who use specific government services pay for those services.

VECC (Valley Emergency Communications Center) — A dispatch center created through an agreement between communities in the Salt Lake Area. The VECC previously dispatched fire and police calls for Sandy City from this center.

VIPS (Volunteers in Police Service) — Highly-trained individuals who act as an extra set of eyes and ears for the Police Department performing Mobile Patrol shifts. They report any suspicious activity that they see to patrol personnel on duty.

VOCA (Victims of Crime Act) — A fund created to provide federal support to state and local programs that assist victims of crime.

WAN (Wide Area Network) — A wide area network distinguishes between a local area network (LAN). A LAN is typically within a single building whereas a WAN is a network between buildings, across a city, or from continent to continent. The WAN in Sandy is between the different City buildings.

WC (Worker's Compensation) — Sandy City carries Worker's Compensation Insurance to insure against situations where City employees may receive large sums of money for worker's compensation claims.

WCF (Workers Compensation Fund) — Worker's Compensation insurance provider

Working Capital — A financial metric which represents the amount of day-by-day operating liquidity available.