



Tentative Budget FY 2021

FY 2021
Tentative
Budget

Agenda

Agenda

- Budget Process
- Budget in Brief
- COVID-19 Impacts
- Essence of the Budget
- Budget Document
- Tools
- Calendar
- Tentative Budget Adoption Resolution

FY 2021
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Budget Calendar

Budget Calendar

Date	Event
January - December	Receive citizen input through focus groups, surveys, community meetings, public comment, social media and other electronic correspondence, and personal conversations.
January	Establish broad priorities and goals
	Develop short and long-term forecasts
	Prepare budget guidelines
February	Budget workshop with elected officials and department heads
	Develop preliminary revenue estimates
	Finalize internal service and administrative cost studies
February - March	Review department budget requests
	Review and update fee schedule
March - April	Finalize revenue forecasts
	Finalize compensation plan
	Review and balance Mayor's tentative budget
	Prepare and publish Mayor's tentative budget
May 5	Present Mayor's tentative budget, Adopt by resolution
May - June	Review and discuss tentative Budget
June 23	Public hearing
June 30	Adopt final budget

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**Pre-COVID
Work Sessions**

General Fund Historical Overview

Revenue	Total Budgeted Revenues				
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Taxes & Special Assessments					
Property Tax	\$ 8,415,000	\$ 8,540,000	\$ 8,650,000	\$ 8,720,000	\$ 11,489,840
Sales Tax	19,833,000	20,215,000	20,680,000	22,070,000	22,898,000
Franchise Tax	8,887,500	9,014,500	7,845,556	7,873,100	7,447,000
Motor Vehicle Fee	595,000	600,000	615,000	660,000	620,000
Licenses & Permits	2,339,170	2,731,170	2,821,170	2,807,000	2,848,000
Intergovernmental Revenue					
State Road Funds	3,207,000	3,363,800	3,575,000	3,600,000	3,753,700
Other Intergovernmental	278,320	278,320	290,695	290,695	290,695
Charges for Sales & Services	5,802,557	5,805,138	6,453,179	6,415,837	6,466,501
Fines & Forfeitures	1,799,500	1,561,000	1,546,000	1,708,000	1,359,000
Misc. Revenue	663,031	741,912	742,687	824,484	934,000
Transfers In from Other Funds	-	-	1,284,000	200,000	200,000
Total	\$ 51,820,078	\$ 52,850,840	\$ 54,503,287	\$ 55,169,116	\$ 58,306,736

General Fund Historical Overview

Revenue	Budgeted Revenues % Distribution				
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Taxes & Special Assessments					
Property Tax	16.2%	16.2%	15.9%	15.8%	19.7%
Sales Tax	38.3%	38.2%	37.9%	40.0%	39.3%
Franchise Tax	17.2%	17.1%	14.4%	14.3%	12.8%
Motor Vehicle Fee	1.1%	1.1%	1.1%	1.2%	1.1%
Licenses & Permits	4.5%	5.2%	5.2%	5.1%	4.9%
Intergovernmental Revenue					
State Road Funds	6.2%	6.4%	6.6%	6.5%	6.4%
Other Intergovernmental	0.5%	0.5%	0.5%	0.5%	0.5%
Charges for Sales & Services	11.2%	11.0%	11.8%	11.6%	11.1%
Fines & Forfeitures	3.5%	3.0%	2.8%	3.1%	2.3%
Misc. Revenue	1.3%	1.4%	1.4%	1.5%	1.6%
Transfers In from Other Funds	0.0%	0.0%	2.4%	0.4%	0.3%
Total	100%	100%	100%	100%	100%

General Fund Historical Overview

Department	Total Budgeted Expenses				
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Administration	\$ 1,777,303	\$ 1,824,596	\$ 1,826,326	\$ 1,706,871	\$ 1,904,953
City Council	687,753	707,378	843,227	848,334	913,252
Attorney	1,587,782	1,518,801	1,827,540	1,748,509	2,027,777
Court Services	1,484,091	1,369,578	1,374,692	1,406,223	1,375,158
Administrative Services	3,583,063	3,614,104	3,737,707	4,025,529	4,474,143
Police	14,728,004	15,071,763	15,513,824	16,273,004	17,520,399
Fire	9,205,056	9,061,972	9,710,420	9,968,691	11,024,638
Public Works	4,888,837	5,159,642	5,065,015	5,014,610	6,101,666
Parks	4,718,845	5,104,015	5,200,918	5,701,689	5,998,055
Community Development	2,532,321	2,726,145	2,714,553	2,941,513	3,110,816
Non-Departmental	1,562,477	1,820,133	1,712,959	1,342,290	1,060,290
Transfers to Other Funds					
RDA Civic Center South	42,500	42,500	42,500	42,500	-
Recreation	341,181	329,523	348,930	379,128	407,704
Community Events	379,212	420,172	480,373	-	-
Community Arts	369,610	443,220	456,971	265,990	368,619
Justice Court Bonds	241,000	241,000	241,000	241,000	241,000
Soccer Stadium Bonds	249,413	258,348	252,089	233,403	271,317
Mt. Jordan Theater Bond	181,859	181,337	181,680	181,856	181,865
Capital Proj. - Gen. Fund	1,967,901	449,103	228,542	32,527	262,308
Capital Proj. - Road Funds	1,207,063	2,522,850	2,681,250	2,700,000	700,000
I.T. Fund	-	-	-	165,000	156,500
General Fund Total	\$ 51,735,271	\$ 52,866,180	\$ 54,440,516	\$ 55,218,667	\$ 58,100,460



General Fund Historical Overview

Department	Budgeted Expenses % Distribution				
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Administration	3.4%	3.5%	3.4%	3.1%	3.3%
City Council	1.3%	1.3%	1.5%	1.5%	1.6%
Attorney	3.1%	2.9%	3.4%	3.2%	3.5%
Court Services	2.9%	2.6%	2.5%	2.5%	2.4%
Administrative Services	6.9%	6.8%	6.9%	7.3%	7.7%
Police	28.5%	28.5%	28.5%	29.5%	30.2%
Fire	17.8%	17.1%	17.8%	18.1%	19.0%
Public Works	9.4%	9.8%	9.3%	9.1%	10.5%
Parks	9.1%	9.7%	9.6%	10.3%	10.3%
Community Development	4.9%	5.2%	5.0%	5.3%	5.4%
Non-Departmental	3.0%	3.4%	3.1%	2.4%	1.8%
Transfers to Other Funds					
RDA Civic Center South	0.1%	0.1%	0.1%	0.1%	0.0%
Recreation	0.7%	0.6%	0.6%	0.7%	0.7%
Community Events	0.7%	0.8%	0.9%	0.0%	0.0%
Community Arts	0.7%	0.8%	0.8%	0.5%	0.6%
Street Lighting	0.0%	0.0%	0.0%	0.0%	0.0%
Justice Court Bonds	0.5%	0.5%	0.4%	0.4%	0.4%
Soccer Stadium Bonds	0.5%	0.5%	0.5%	0.4%	0.5%
Mt. Jordan Theater Bond	0.4%	0.3%	0.3%	0.3%	0.3%
Capital Proj. - Gen. Fund	3.8%	0.8%	0.4%	0.1%	0.5%
Capital Proj. - Road Funds	2.3%	4.8%	4.9%	4.9%	1.2%
I.T. Fund	0.0%	0.0%	0.0%	0.3%	0.3%
Percent Total	100.0%	100.0%	100.0%	100.0%	100.0%



General Fund Historical Overview

	FY 2016 Budget	FY2017 Budget	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	5-Year Average	FY 2021 Estimated
Revenues	\$ 51,820,078	\$ 52,866,180	\$ 54,503,287	\$ 55,218,667	\$ 58,306,736	\$ 54,542,990	\$ 58,920,000
Expenses	51,820,078	52,866,180	54,503,287	55,218,667	58,306,736	54,542,990	56,643,000
Available	-	-	-	-	-	-	2,277,000
Dollar Change	\$ 924,416	\$ 1,046,102	\$ 1,637,107	\$ 715,380	\$ 3,088,069	\$ 1,482,215	\$ 613,264
Percent Change	1.82%	2.02%	3.10%	1.31%	5.59%	2.77%	1.05%

General Fund Historical Overview

FY 2021 Estimated

Revenues \$ 58,920,000

Expenses 56,643,000

Available 2,277,000

Dollar Change \$ 613,264

Percent Change 1.05%

General Fund Historical Overview

One-Time Revenues	FY 2021 Estimated
General Revenue for Capital Projects	\$ 230,000
Restricted Revenues	
Park Impact Fees	950,000
Trail Impact Fees	22,000
Fire Impact Fees	115,000
Road Funds	715,000
Transportation Sales Tax	2,003,000
Total	\$ 4,035,000

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Compensation Plan Work Session

Guiding Principles

1. Appropriate Pay Ranges
2. Appropriate Pay for Individual Employees
3. Fiscal Responsibility

- • Appropriate Pay Ranges
 - Market Competitiveness
 - Economic Indicators
 - Economic conditions (e.g., Job Market / Unemployment Rate)

- Appropriate Pay for Individual Employees
 - Paying employees appropriately for individual contribution
 - Progression through salary ranges
 - Step and Grade pay plan for Police and Fire

- Fiscal Responsibility
 - Available revenues
 - Service and staffing levels
 - Public sentiment
 - Regulatory compliance (i.e. Affordable Care Act)



“It is the policy of the Sandy City Council to establish a compensation plan to *attract and retain highly skilled and talented employees* in all positions, to motivate these employees to perform well, and to create inducements both through basic compensation and fringe benefits for these employees to remain with Sandy City for productive periods of service.”

- *City Council Policy on Compensation*



Salary ranges, which are internally equitable and competitive in the job market, and are structured utilizing a system of continuing job evaluation and **periodic surveys** of the entities on the comparison group. When compared to the comparison group average, Sandy City city-wide and individual pay band minimum pay and maximum pay *should be at or near 100 percent*.

- City Council Policy on Compensation

Key Compensation Plan Issues

Pay Plan

- Fiscal year-to-date turnover and other savings equates to a 1.90% savings over the current year's personnel budget.
- Cost to fund the police and fire step and grade pay plan is \$665,000.
- Salary survey data and market review suggests a larger market increase is needed for non-sworn positions in bands 2 - 5 and a smaller market increase is needed for sworn positions.

Key Compensation Plan Issues

Salary Survey

Sandy City, Utah Pay Scale - Budget FY 2020 Executive Summary

City to Market Ratio

BAND	MIN.	MAX.	ACT. AVG.
2	0.97	0.94	0.96
3	0.96	0.94	0.98
4	1.01	1.05	1.04
5	1.13	1.03	1.07
6	1.07	1.05	1.14
7	0.88	0.89	0.98

Sandy City, Utah Pay Scale - Budget FY 2020 Executive Summary w/o Police & Fire Positions

City to Market Ratio

BAND	MIN.	MAX.	ACT. AVG.
2	0.97	0.94	0.96
3	0.96	0.94	0.98
4	0.98	0.97	1.00
5	0.97	0.95	1.02
6	1.07	1.05	1.14
7	0.88	0.89	0.98



Key Compensation Plan Issues

No.	Position Title	Band	Min	Max	Act. Avg.
12	CHIEF ADMINISTRATIVE OFFICER	7	-12.19%	-10.52%	-2.01%
13	DEPARTMENT HEAD AVERAGE	6	5.78%	-0.09%	11.22%
14	SENIOR CIVIL ATTORNEY	5	-3.24%	-2.44%	4.66%
15	CITY ENGINEER	5	-3.30%	-9.24%	-11.27%
16	INFORMATION TECHNOLOGY DIRECTOR	5	-9.91%	-11.19%	-4.81%
17	CITY TREASURER	5	6.48%	4.84%	14.88%
18	PLANNING DIRECTOR	5	-7.17%	-7.58%	3.17%
19	CHIEF BUILDING OFFICIAL	5	-4.52%	-6.69%	1.94%
20	SENIOR PROSECUTOR	5	1.27%	-0.75%	13.55%
21	LONG RANGE PLANNING MANAGER	5	5.38%	2.69%	1.63%
22	FIELD OPERATIONS MANAGER	5	6.64%	3.51%	16.70%
23	PARKS DIVISION MANAGER/SUPERINTENDENT	5	-5.48%	-7.56%	4.54%

Key Compensation Plan Issues

No.	Position Title	Band	Min	Max	Act. Avg.
24	NETWORK ADMINISTRATOR	5	-9.22%	-11.09%	-13.06%
25	PW STAFF ENGINEER I/II	4	-10.97%	-9.50%	-14.35%
26	ACCOUNTANT II	4	-2.54%	-4.01%	-7.05%
27	PURCHASING AGENT	4	-7.66%	-11.21%	-3.32%
28	HR ANALYST	4	0.83%	-2.50%	-10.27%
29	PLANS EXAMINER	4	-2.64%	-7.65%	-0.54%
30	PLANNER	4	1.54%	-0.77%	1.47%
31	PARK GROUNDS AREA SUPERVISOR	4	-1.28%	-2.74%	-3.28%
32	PROFESSIONAL BUILDING INSPECTOR	4	-3.15%	-1.63%	4.72%
33	PARALEGAL	4	2.58%	1.66%	15.54%
34	FLEET TECHNICIAN	3	-3.81%	-5.83%	-2.93%

Key Compensation Plan Issues

No.	Position Title	Band	Min	Max	Act. Avg.
35	WATER OPERATOR	3	-3.93%	-2.57%	4.49%
36	MAINT. CREW LEADER (CITY WIDE)	3	-5.14%	-8.37%	-7.57%
37	EXECUTIVE ASSISTANT	3	-4.85%	-5.03%	9.78%
38	ANIMAL SERVICES OFFICER	3	3.00%	-1.88%	5.46%
39	STREET MAINTENANCE WORKER I - II	3	-4.36%	-4.09%	2.58%
40	PARKS MAINTENANCE WORKER I & II	3	1.04%	-1.88%	-3.82%
41	UTILITY BILLING CLERK	2	-1.35%	-3.37%	-4.05%
42	METER TECHNICIAN	2	-1.51%	-2.69%	-2.24%
43	RECORDS SPECIALIST (POLICE)	2	-0.30%	-2.77%	4.64%
44	JUSTICE COURT CLERK	2	-6.93%	-6.87%	-4.66%
45	ADMINISTRATIVE ASSISTANT	2	-3.07%	-3.54%	4.75%

Budget
Workshop

Work Sessions
Summary

Summary

- About \$2.2M in available ongoing revenue
 - Allocate a portion of this to one-time items
- Approximately \$230,000 of one-time, general revenue for capital projects
- About \$4.0M of restricted revenue for capital projects
- To maintain service levels and a quality workforce, the compensation plan will likely require a large portion of the available ongoing revenue

FY 2021
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Budget In Brief

Budget In Brief FY 2020-21

A Quick Overview of Sandy City's Tentative Budget

At A Glance



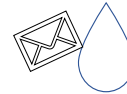
General Fund \$57M

The General Fund, which is funded primarily by taxpayer dollars, pays for general governmental services like policing, fire protection, parks, and planning. These are down roughly \$1.1 million from last year's budget.



Other Funds \$60M

The remaining amount of the city's consolidated budget includes services paid for through user fees and charges like water, waste collection, the sports center, among others.



No Increases Utility Rates

To help our residents as the economy is impacted by the COVID-19 outbreak, the city is deferring needed fee increases on utilities to residents, such as water rates.

In Case of Emergencies

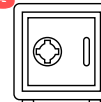
In the event that economic recovery from the COVID-19 outbreak is slower than we predict, the city has several backstops in place to ensure a continuity of services throughout the fiscal year:

1. Adjust Spending As Necessary

Budget staff will continually monitor revenues and, if necessary, defer spending on appropriations if economic recovery is slower than anticipated.

2. Utilize General Fund Reserves

State law requires cities to maintain reserves in their General Fund between 5%-25% of their budgeted revenue. Sandy City's policy is to maintain an 11.5% fund balance, or \$6,556,000 million this year.



\$6.56M



General Revenues

General Sales & Use Tax

As the General Fund's largest revenue source, the reduction from the COVID-19 outbreak is one of the biggest impacts on the budget, decreasing sales tax revenue by 10% below original estimates for the year, or 7.2% from the previous fiscal year's budget.

-\$1.64M

One-Time Revenues

Ongoing revenue that was used for one-time expenses last year, like fleet purchases, equipment, IT and capital improvements, among others, have also helped us reduce the impact of revenue reductions.

+\$1.27M

Debt Service Payments

Two bonds issued by the city matured last fiscal year, and savings from those payments and related adjustments have reduced the impact of revenue decreases.

+\$728K



Expenditures

All General Fund departments will be operating within existing budgets, meaning no new requests were approved except for several general items like a modest compensation package and liability insurance, requests in other funds where sufficient revenues are available, and budget-neutral

1% Increase
Compensation Plan



\$3,811,261
Capital



\$114K*
Increase in
Promoting Tourism



\$132K
Increase in Liability
Insurance Premiums



*Restricted revenues from transient room taxes will be paid to the South Valley Chamber of Commerce to promote tourism and subsequent economic activity in the area.

FY 2021
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Budget

COVID-19 Impacts

- Level 1: Revenue reductions
 - Sales tax
 - 10% below original estimates
 - 7.2% below current year budget
 - Building permits
 - Interest income
 - Road funds
- Level 2: Expense monitoring
 - Hiring freeze
 - Fleet purchases
 - Capital projects
 - Misc. expenses (i.e. travel, equipment)

FY 2021
Tentative
Budget

Essence of the Budget

- Revenues
 - Reductions
 - Ongoing sources available
 - from current year one-time expenses
 - Two bonds paid off
 - Innkeeper Bonds
 - Park Projects Bonds
- Transient Room Tax –
 - Committed for tourism efforts through the South Valley Chamber

- Expenses
 - Operating within current/lower budget levels
 - Modest compensation plan (1%)
 - Liability insurance increases
 - South Valley Chamber tourism efforts
 - From committed new revenues
 - Deferring water rate increase
 - Water Meter Technician
 - No change to City Cleanup budgeting
 - Status quo program
 - Not addressing fleet replacement needs

Original Pay Plan Proposal:

- Adjust ranges for Police, Fire, and bands 6-7 by a 2% COLA.
- Adjust ranges within bands 2-5 between 5% - 11% to make ranges competitive with the market.
 - *Band 2: 10% - 11% range adjustments*
 - *Band 3: 8% - 9% range adjustments*
 - *Band 4: 7% - 8% range adjustments*
 - *Band 5: 5% - 6% range adjustments*
- Step increase for sworn Police and Fire positions, and 3.0% performance increase for non-sworn public safety positions.

Compensation Plan (1% Increase)

- Adjust all non-sworn ranges by a 2.0% COLA.
- Fund step increase for sworn Police and Fire positions.
- Health insurance renewal is 2.0%.
- The SCOPE Clinic increase is 6.4%.
- Dental plan renewal is 3.0% increase
 - New provider (Ameritas).

Compensation Plan (1% Increase) Continued

- Legislature enhanced Public Safety retirement benefits
 - Utah Retirement System Rate Proposal
 - 2.0% rate increase to Tier 2 Police and Fire rates
 - Additional 2.27% rate increase for Police and Fire employees on the Tier 2 hybrid plan
 - Funding the URS increases by decreasing the Tier 2 public safety 401(k) contribution which will be budget neutral.

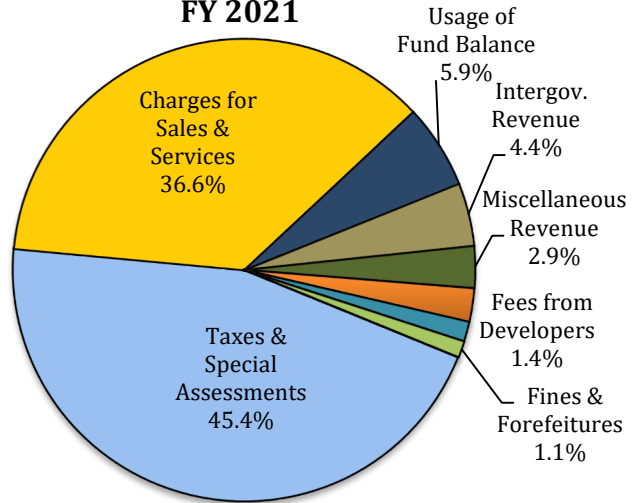
- Restricted Revenue
 - Street Reconstruction: \$1.8M
 - Hazardous Concrete: \$605K
 - 9270 S Intersection (Federal Match): \$100K
 - Bell Canyon Preservation and Trail Head: \$700K
 - Sandy Canal Trail: \$175K
 - Pedestrian Accessibility Improvements: \$162K
 - Metro Capital Assessment: \$4.2M
 - Water – Mainline Replacement: \$1M
 - Water – Boring under I-15: \$500K
 - Water – Replace Well Infrastructure: \$100K

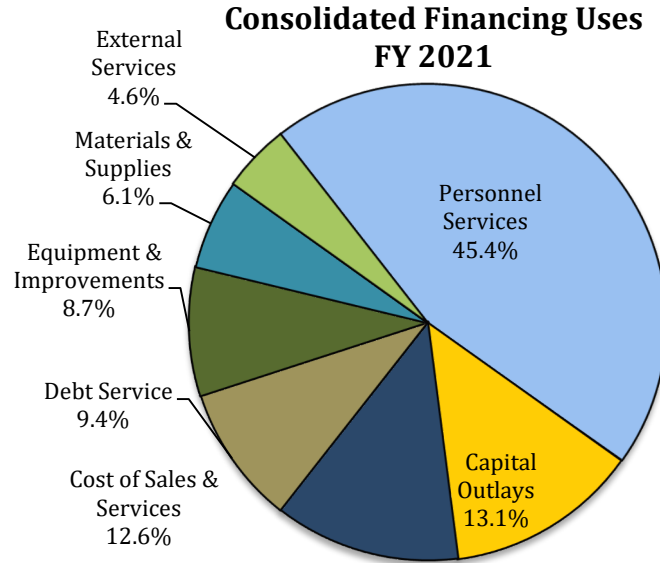
- Restricted Revenue
 - Dry Creek Flood and Water Quality: \$300K
 - Storm Water – Neighborhood Projects: \$600K
 - Storm Water – Corrugated Metal Pipe Replacement: \$300K
 - Street Lighting Improvements: \$190K

FY 2021
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Budget Document

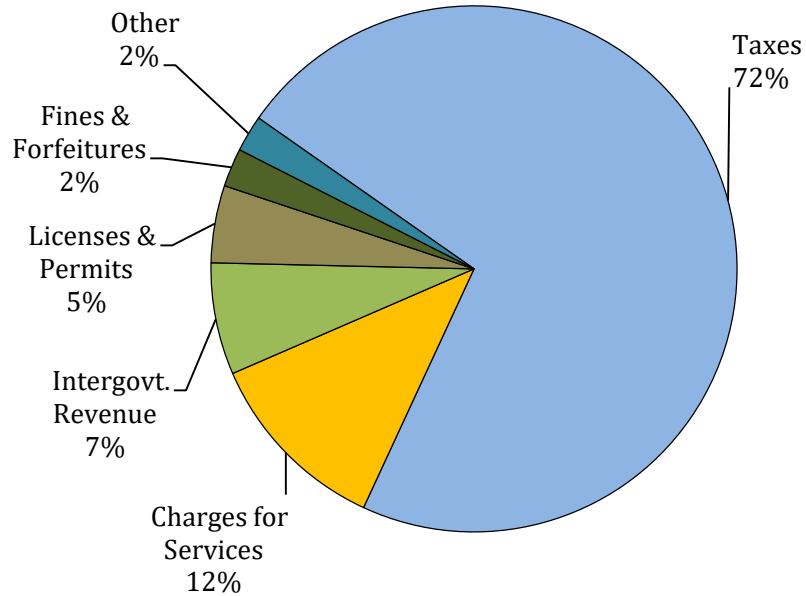
Consolidated Financing Sources FY 2021



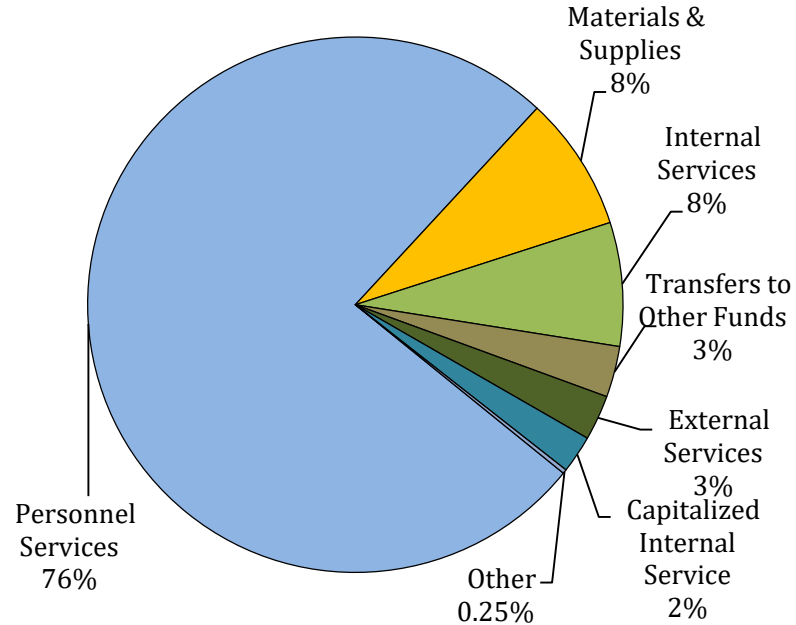


Budget Summary		Consolidated Budget			
SUMMARY	2017 Actual	2018 Actual	2019 Actual	2020 Estimated	2021 Tentative
Financing Sources:					
Taxes & Special Assessments	\$ 50,103,301	\$ 51,843,274	\$ 51,467,366	\$ 52,472,977	\$ 53,053,771
Licenses & Permits	3,283,590	3,032,875	3,002,184	2,528,289	2,717,500
Intergov. Revenue	4,614,146	10,904,495	7,026,232	12,690,620	5,148,630
Charges for Sales & Services	38,627,663	41,849,461	41,393,244	43,651,229	42,751,856
Fines & Forfeitures	1,696,893	1,777,291	1,436,045	1,311,695	1,351,000
Bond/Loan Proceeds	10,000,000	-	-	5,340,972	-
Miscellaneous Revenue	21,016,823	13,757,342	8,708,177	5,116,152	3,394,132
Fees from Developers	3,284,737	2,374,593	2,276,866	1,723,578	1,617,000
Usage of Fund Balance	19,487,565	5,263,413	11,218,168	31,525,358	6,926,873
Total Financing Sources	\$152,114,719	\$130,802,744	\$126,528,283	\$156,360,870	\$116,960,762
Financing Uses:					
Personnel Services	44,613,364	45,106,721	47,122,572	51,273,577	53,073,248
Materials & Supplies	6,250,667	6,137,985	6,071,637	6,972,498	7,157,706
External Services	5,090,984	5,382,472	4,751,622	6,003,107	5,344,139
Cost of Sales & Services	13,767,838	12,051,355	12,670,372	14,917,793	14,776,624
Equipment & Improvements	2,000,128	2,993,272	9,088,302	9,304,987	10,198,473
Capital Outlays	67,571,828	47,306,317	34,913,728	51,085,169	15,375,989
Debt Service	12,819,910	11,824,622	11,910,051	11,462,767	11,034,583
Increase in Fund Balance	-	-	-	-	-
Total Financing Uses	\$152,114,719	\$130,802,744	\$126,528,283	\$156,360,870	\$116,960,762

General Financing Sources FY 2021



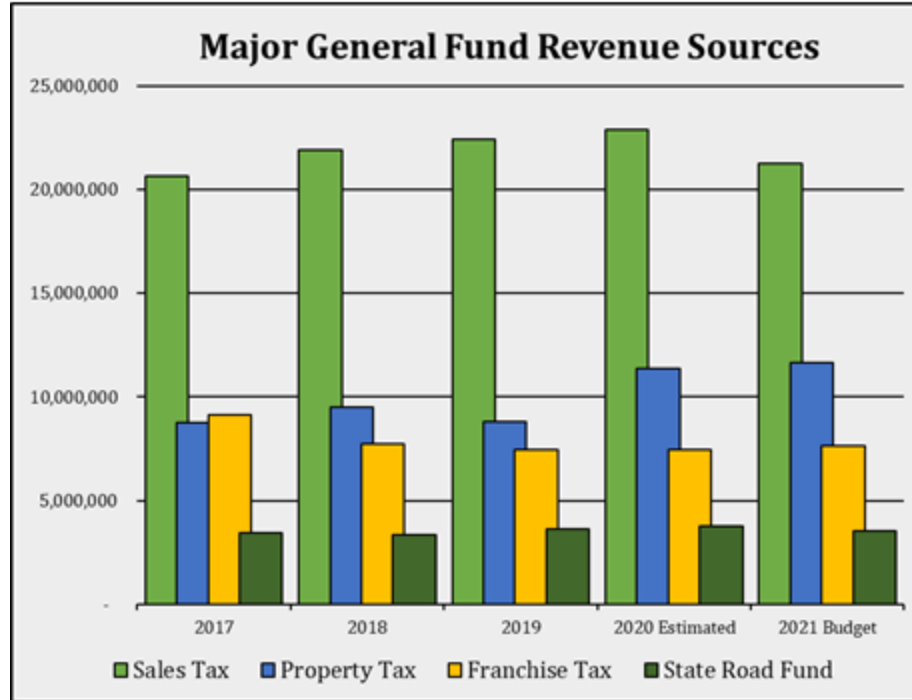
General Financing Uses FY 2021



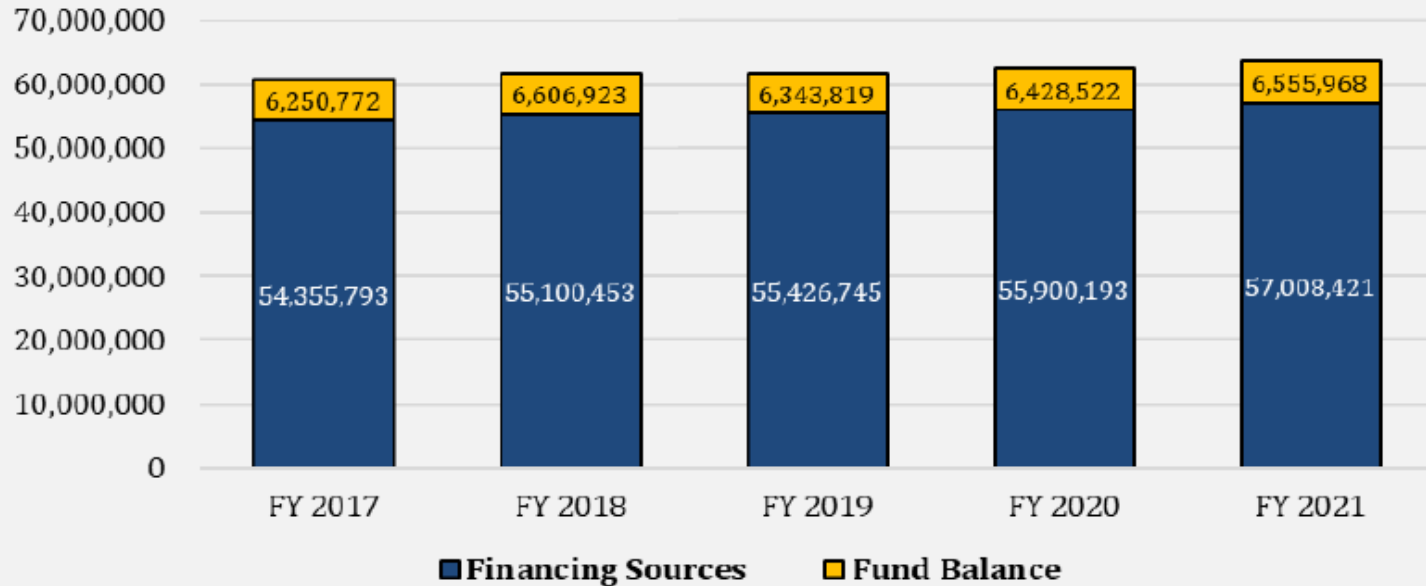
Budget Summary					Fund 1 - General	
Summary	2017 Actual	2018 Actual	2019 Actual	2020 Estimated	2021 Tentative	% Increase/Decrease
Financing Sources:						
Taxes	\$ 37,853,272	\$ 38,923,561	\$ 38,954,086	\$ 40,661,399	\$ 41,290,500	1.5%
Licenses & Permits	3,283,590	3,032,875	3,002,184	2,528,289	2,717,500	7.5%
Intergovernmental Revenue	3,611,758	3,629,940	4,005,340	3,917,820	3,935,320	0.4%
Charges for Services	5,890,947	6,886,738	6,590,657	6,457,358	6,633,063	2.7%
Fines & Forfeitures	1,696,812	1,777,237	1,436,029	1,311,695	1,351,000	3.0%
Miscellaneous Revenue	683,633	850,102	1,174,466	1,022,943	1,080,038	5.6%
Charges for Sales & Services	-	-	879	689	1,000	45.1%
Transfers In From Water Fund	1,335,781	1,284,000	-	-	-	N/A
Transfers In From Internal Svc Funds	581,789	249,670	-	-	-	N/A
Transfers In From RDA	-	-	116,397	179,000	200,000	11.7%
Usage of Fund Balance	-	-	263,104	-	-	N/A
Total Financing Sources	54,937,582	56,634,123	55,543,142	56,079,193	57,208,421	2.0%
Financing Uses:						
Personnel Services	\$ 36,298,564	\$ 36,680,557	\$ 38,269,500	\$ 41,358,594	\$ 43,407,201	5.0%
Materials & Supplies	4,123,234	4,312,319	4,376,209	4,546,866	4,654,330	2.4%
External Services	2,124,007	1,982,164	1,341,788	1,622,641	1,557,036	-4.0%
Internal Services	3,054,019	3,093,521	3,536,435	4,221,445	4,263,957	1.0%
Equipment & Improvements	503,196	1,415,266	871,955	186,948	85,948	-54.0%
Contingency	-	-	-	46,000	56,000	21.7%
Capitalized Internal Services	1,749,365	1,400,523	1,800,038	1,694,000	1,300,000	-23.3%
Capital Outlays	-	155,118	4,496	-	-	N/A
Transfers to Other Funds	6,960,059	7,238,505	5,342,721	2,317,996	1,756,503	-24.2%
Increase in Fund Balance	125,138	356,151	-	84,703	127,446	N/A
Total Financing Uses	54,937,582	56,634,123	55,543,142	56,079,193	57,208,421	2.0%
Fund Balance - Beginning	6,125,635	6,250,772	6,606,923	6,343,819	6,428,522	
Fund Balance - Ending	\$ 6,250,772	\$ 6,606,923	\$ 6,343,819	\$ 6,428,522	\$ 6,555,968	

Budget Summary		Fund 1 - General				
Financing Sources	2017 Actual	2018 Actual	2019 Actual	2020 Estimated	2021 Tentative	% Increase/ Decrease
Taxes & Special Assessments						
3111 General Property Taxes	\$ 8,740,862	\$ 8,655,163	\$ 8,800,258	\$ 11,632,621	\$ 11,630,000	0.0%
3112 General Sales & Use Taxes	20,642,039	21,909,964	22,289,422	20,957,350	21,260,000	1.4%
3113 Franchise Taxes	7,814,603	7,726,736	7,265,428	7,371,355	7,622,000	3.4%
3115 Motor Vehicle Fee	655,767	631,698	598,978	700,073	650,000	-7.2%
3116 Transient Room Tax	-	-	-	-	128,500	N/A





General Fund Sources/Fund Balance



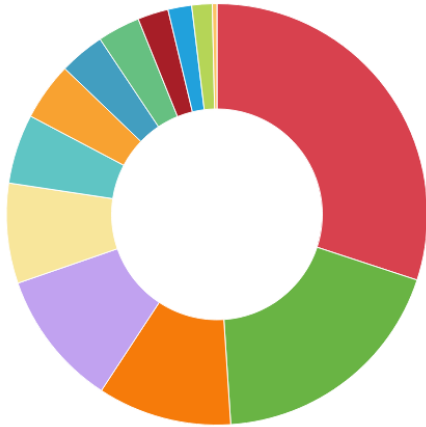
FY 2021
Tentative
Budget

Interactive Tools

You are balanced.



Where the Money Goes



Spending

Police: \$17.5m	>
Fire: \$11.0m	>
Parks and Recreation: \$6.0m	>
Public Works: \$6.1m	>
Administrative Services: \$4.5m	>
Community Development: \$3.1m	>
Transfers to Other Funds: \$2.6m	>
Legal: \$2.0m	>

Revenue



<https://www.sandy.utah.gov/departments/finance/budget-information>

Interactive Worksheets for City Council

The screenshot shows the Microsoft Excel interface with the following details:

- File Name: Final Budget - Rate and Estimator Tool (Working) - Excel
- Active Tab: Home
- Clipboard: Paste, Copy, Format Painter
- Font: Arial Narrow, 10, Bold, Italic, Underline, Color, Background Color
- Alignment: Wrap Text, Merge & Center
- Number: General, Currency, Percentage, Decimals
- Styles: Conditional Formatting, Format as Table, Cell Styles
- Cells: Insert, Delete, Format
- Security Warning: Macros have been disabled. Enable Content
- Formula Bar: N22
- Worksheet Grid:
 - Row 1: Sandy City FY 2020 Budget (colspan 10), Unappropriated Revenue: (colspan 2)
 - Row 3: GENERAL FUND - DETAIL OF ONGOING COSTS (colspan 10), Requested (colspan 2), Approved (colspan 2), \$ (colspan 2), - (colspan 2)
 - Row 5: General Items (colspan 10)
 - Row 6: 0001 (colspan 2), 111* (colspan 2), General Compensation Plan (colspan 2), 1,471,368 (colspan 2), 1,471,368 (colspan 2), Goal Seek (colspan 2)

 will be made available shortly

FY 2021
Tentative
Budget

Forward Timeline

Budget Calendar

Date	Event
January - December	Receive citizen input through focus groups, surveys, community meetings, public comment, social media and other electronic correspondence, and personal conversations.
January	Establish broad priorities and goals
	Develop short and long-term forecasts
	Prepare budget guidelines
February	Budget workshop with elected officials and department heads
	Develop preliminary revenue estimates
	Finalize internal service and administrative cost studies
February - March	Review department budget requests
	Review and update fee schedule
March - April	Finalize revenue forecasts
	Finalize compensation plan
	Review and balance Mayor's tentative budget
	Prepare and publish Mayor's tentative budget
May 5	Present Mayor's tentative budget, Adopt by resolution
May - June	Review and discuss tentative Budget
June 23	Public hearing
June 30	Adopt final budget



FY 2021
Tentative
Budget

Tentative Adoption Resolution

RESOLUTION #20-14 C

A RESOLUTION ADOPTING TENTATIVE BUDGETS FOR SANDY CITY AND ALTA CANYON RECREATION DISTRICT FOR FISCAL YEAR 2020-2021; SCHEDULING A PUBLIC HEARING; AND PROVIDING FOR PUBLIC ACCESS TO TENTATIVE BUDGETS AND SCHEDULES.

WHEREAS, on May 5, 2020, the Mayor of Sandy City submitted to the City Council a tentative budget for each fund of the City, for the fiscal year beginning July 1, 2020, and ending June 30, 2021, in accordance with Section 10-6-111 of the Utah Code; and

WHEREAS, a tentative budget for the Alta Canyon Recreation Special Service District was also submitted on such date pursuant to the Utah Special Service District Act; and

WHEREAS, on such date the City Council met in regular and open meeting and reviewed and considered such tentative budgets;

NOW, THEREFORE, BE IT RESOLVED by the City Council of Sandy City, Utah, as follows:

1. The tentative budgets for fiscal year 2020-2021 for Sandy City and the Alta Canyon Recreation Special Service District, as presented, are hereby tentatively adopted, subject to further review and a public hearing.
2. In accordance with Section 10-6-113 of the Utah Code, a budget hearing to consider final adoption of these budgets is scheduled to be held by the City Council on June 23, 2019, at 6:00 p.m. in the Council Chambers, Sandy City Hall, 10000 South Centennial Parkway, Sandy, Utah or via Zoom Webinar, as noticed.
3. The City Recorder is hereby ordered to publish notices of the budget hearings at least seven days prior to the budget hearing in at least one issue of a newspaper of general circulation published in Salt Lake County.
4. The City Recorder is also directed to retain each tentative budget so adopted by the City Council and all supporting schedules and data, available for public inspection in her office for ten days prior to adoption of the final budgets.

PASSED AND APPROVED by the Sandy City Council this ____ day of May, 2020.

THANKS!

Any questions?