

Sandy City

Tentative Budget 2017-2018

Budget Process

BUDGET CALENDAR 2017 - 2018

ID	Responsible Party	Finish	Feb 2017							Mar 2017					Apr 2017				May 2017				Jun 2017							
			1/1	1/8	1/15	1/22	1/29	2/5	2/12	2/19	2/26	3/5	3/12	3/19	3/26	4/2	4/9	4/16	4/23	4/30	5/7	5/14	5/21	5/28	6/4	6/11	6/18			
1	Mayor, Budget Committee	1/13/2017	Budget Preparation Guidelines																											
2	Department Heads	1/31/2017	Budget Retreat																											
3	Finance Director	2/3/2017	Report to County - Public Hearing Tax Increase Intent																											
5	Department Heads	2/6/2017	Submit Capital Project/One Time																											
6	Finance Director	2/6/2017	Estimate Restricted Revenues																											
7	City Treasurer	2/17/2017	Develop Fee Schedule																											
8	Department Heads	2/17/2017	Finalize Internal Service																											
9	Finance Director	3/7/2017	Estimate General Revenues																											
10	Department Heads	3/14/2017	Departments Submit Tentative Budget																											
11	Budget Committee	3/14/2017	Review Capital Projects, One Time Proposals																											
12	Department Heads, Budget Committee, City Council	3/17/2017	Develop Compensation Plan																											
13	Mayor, CAO, Budget Committee, Departments	4/11/2017	Review, Balance, Mayor's Tentative Budget																											
14	Mayor, CAO, Budget Committee, Departments	4/25/2017	Finalize, Publish Mayor's Tentative Budget																											
15	Mayor, City Council	4/25/2017	Present, Adopt Tentative Budget, Establish Hearings/Publication of Notice																											
16	City Council	6/6/2017	Budget Public Hearings																											
17	City Council	6/13/2017	Adopt Approved Budget																											

New This Year

City Council section moved

Added column for department capital sections (five years)

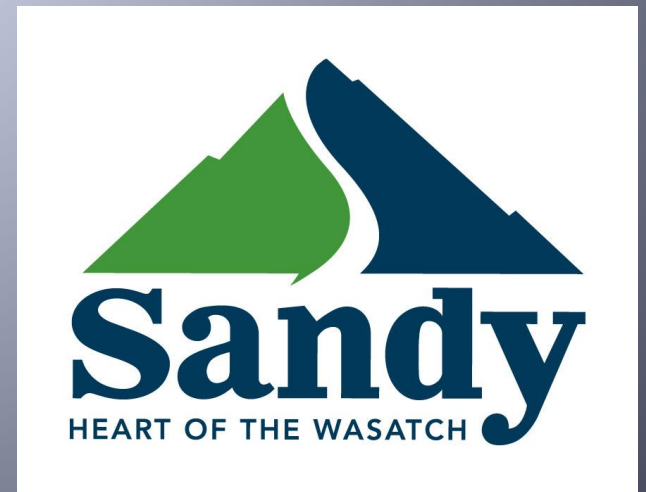
Appendix

- Consolidated Capital Section (pg. 270)
- Enterprise Fund Transfers Section (pg. 285)

Budget Summary (Liftable Budget)

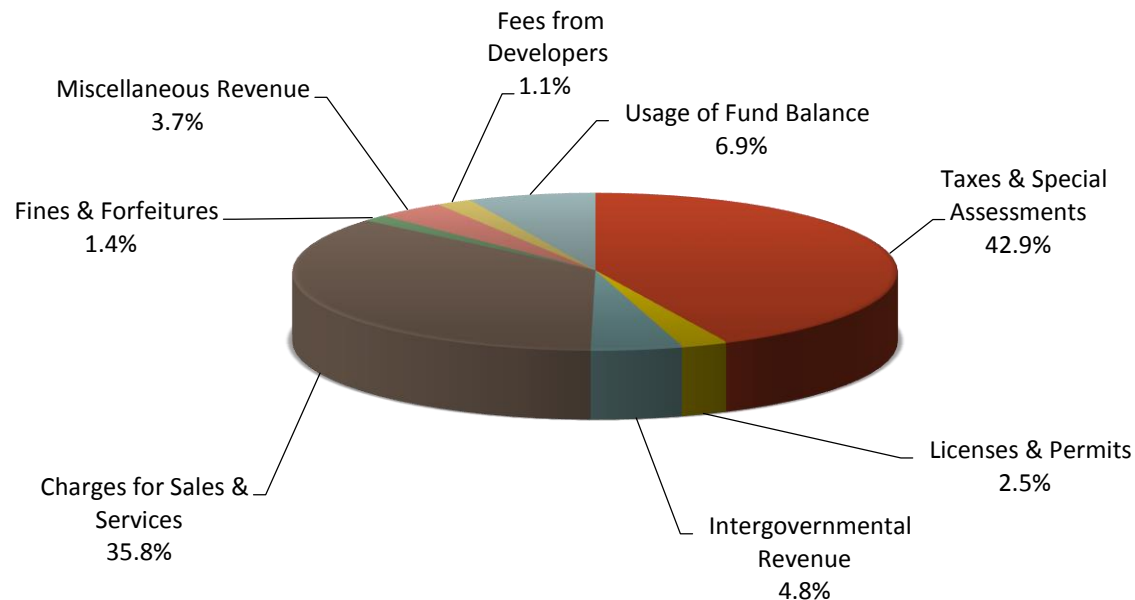
Mayor's Transmittal Letter (pg. 1)
Consolidated Budget Summary (pg. 7)

- \$113,970,000



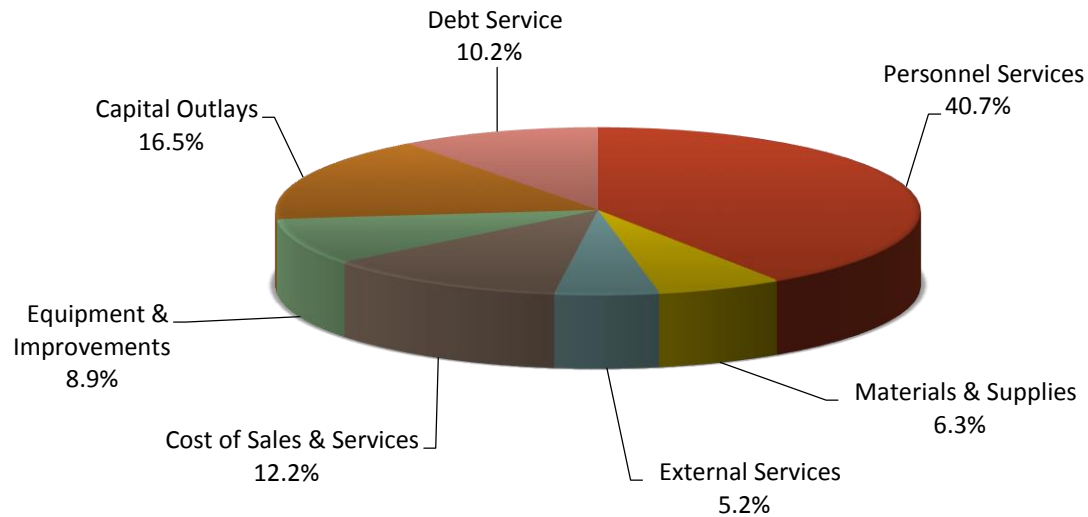
Budget Summary (Liftable Budget)

Consolidated Financing Sources FY 2018



Budget Summary (Liftable Budget)

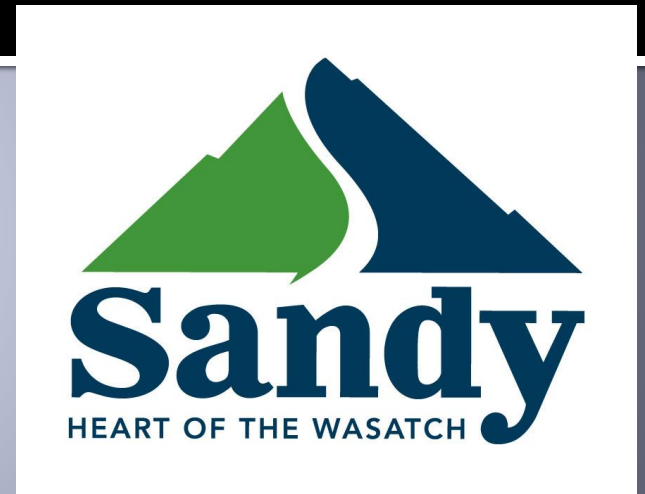
Consolidated Financing Uses FY 2018



Budget Summary (Liftable Budget)

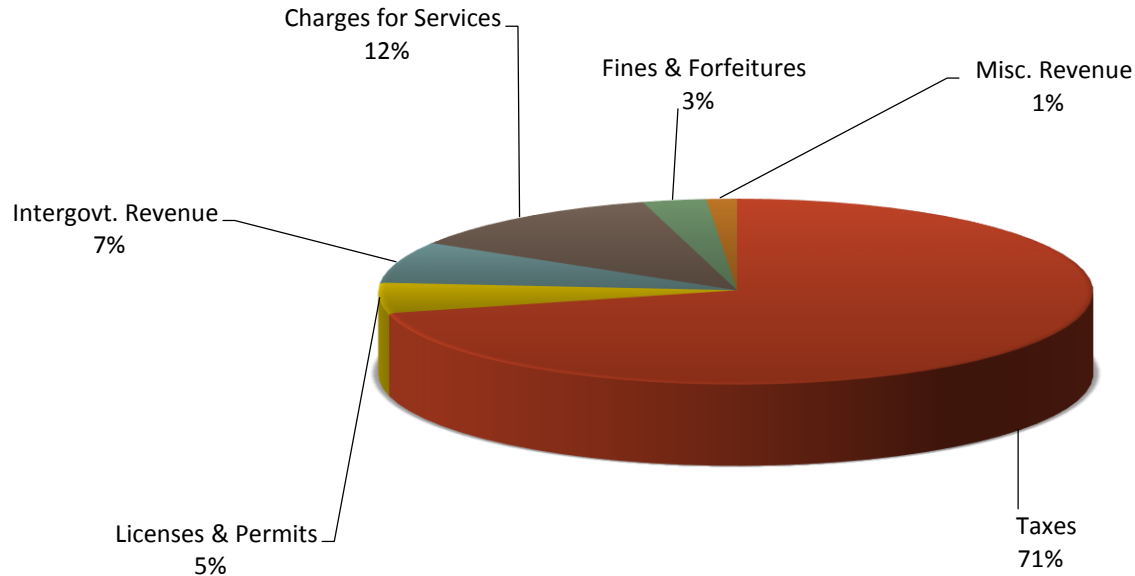
General Fund Summary (pg.8)

- \$54,500,000



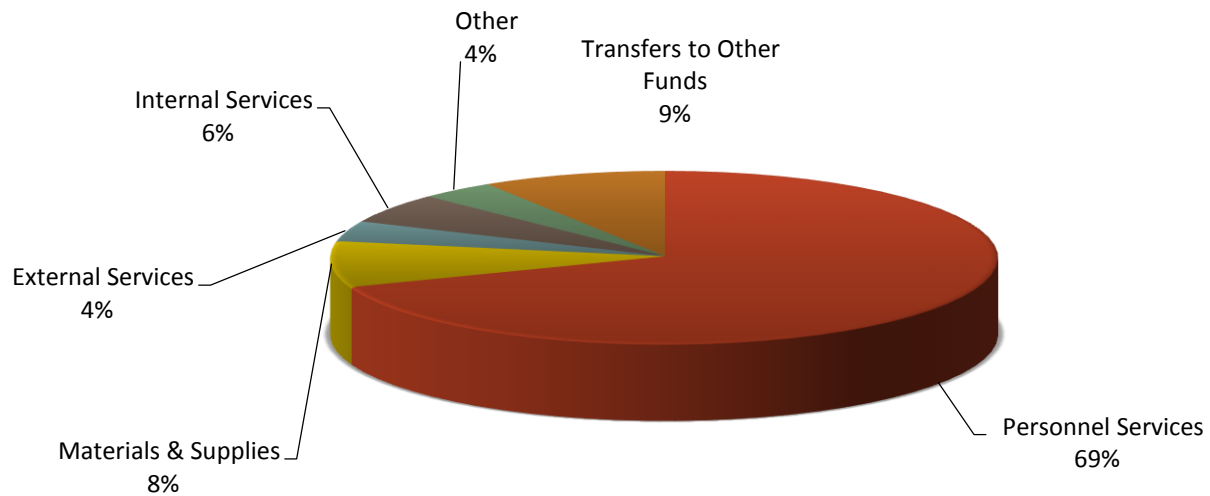
Budget Summary (Liftable Budget)

General Fund Financing Sources



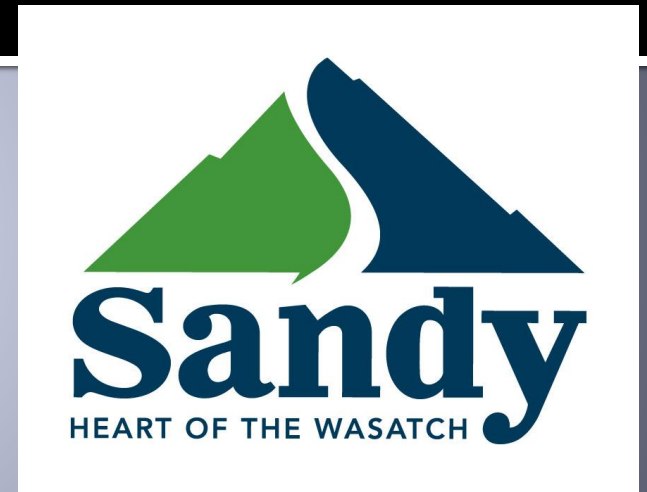
Budget Summary (Liftable Budget)

General Fund Financing Uses



Budget Summary (Liftable Budget)

Budget Process (pg. 14)
Financial Structure (pg. 16)
Major Funds Summary (pg. 19)



SANDY CITY TENTATIVE BUDGETS FOR MAJOR FUNDS - FY 2018

		Governmental Funds						Proprietary Funds						
		General Fund	Capital Projects	Debt Service	Special Revenue Funds			Other Special Revenue Funds	Internal Service Funds	Enterprise Funds				Total*
					Storm Water	Street Lighting	RDA			Waste Collection	Alta Canyon Sports Ctr	Golf	Water	
Financing Sources:														
Taxes & Special Assessments														
Property Tax	\$ 8,650,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450,900	\$ -	\$ 374,500	\$ -	\$ -	\$ 9,475,400	
Property Tax - Increment	-	-	-	-	-	6,752,500	-	-	-	-	-	-	6,752,500	
Sales Tax	20,680,000	-	-	-	-	-	-	-	-	-	-	-	20,680,000	
Franchise Tax	7,845,556	-	-	-	-	-	-	-	-	-	-	-	7,845,556	
Motor Vehicle Fee	615,000	-	-	-	-	-	-	-	-	31,500	-	-	646,500	
Other Taxes & Assessments	-	-	442,000	-	-	3,100,000	-	-	-	-	-	-	3,542,000	
Licenses & Permits	2,821,170	-	-	-	-	-	-	-	-	-	-	-	2,821,170	
Intergovernmental Revenue														
State Road Funds	3,575,000	-	-	-	-	-	-	-	-	-	-	-	3,575,000	
Other Intergovernmental	290,695	673,000	545,007	-	-	-	443,774	-	-	-	-	-	1,952,476	
Charges for Sales & Services	6,453,179	-	2,858,012	-	-	-	816,710	8,150,638	-	968,632	1,474,355	-	20,721,526	
Fines & Forfeitures	1,546,000	-	-	-	-	-	-	-	-	-	-	-	1,546,000	
Utility Charges & Services	-	-	-	4,061,422	1,052,738	-	-	-	4,530,412	-	-	21,605,280	31,249,852	
Miscellaneous Revenue	742,687	319,290	10,237	14,500	5,000	-	2,437,000	347,679	11,000	24,763	300	303,121	4,215,577	
Fees from Developers	-	1,545,000	45,000	203,500	-	-	-	-	-	-	-	290,000	2,083,500	
Transfers In From Other Funds	1,284,000	2,909,792	5,734,578	-	-	42,500	1,286,274	-	-	-	150,000	-	11,407,144	
Total Financing Sources	54,503,287	5,447,082	9,634,834	4,279,422	1,057,738	9,895,000	4,983,758	8,949,217	4,541,412	1,399,395	1,624,655	22,198,401	128,514,201	
Financing Uses:														
Administration	4,108,154	506,590	-	-	-	1,358,535	2,458,403	1,564,908	-	-	-	-	9,996,590	
City Council	843,227	-	-	-	-	-	-	-	-	-	-	-	843,227	
Attorney	1,346,731	-	-	-	-	-	-	-	-	-	-	-	1,346,731	
City Court	1,374,692	-	-	-	-	-	-	-	-	-	-	-	1,374,692	
Finance & Information Tech.	1,936,688	-	-	-	-	-	-	1,732,768	-	-	-	-	3,669,456	
Police & Animal Control	15,513,824	-	-	-	-	-	-	-	-	-	-	-	15,513,824	
Fire	9,710,420	102,500	-	-	-	-	-	-	-	-	-	-	9,812,920	
Public Works	5,065,015	4,541,051	-	-	-	-	-	4,553,996	4,716,673	-	-	-	18,876,735	
Parks & Recreation	5,200,918	1,427,700	-	-	-	-	1,159,754	-	-	1,350,331	1,636,228	-	10,774,931	
Community Development	2,714,553	20,000	-	-	-	-	366,024	-	-	-	-	-	3,100,577	
Public Utilities	-	-	-	3,771,939	1,207,541	-	-	-	-	-	-	20,914,401	25,893,881	
Economic Development	-	-	-	-	-	9,933,557	-	-	-	-	-	-	9,933,557	
Non-Departmental	1,712,959	-	9,659,667	-	-	-	1,101,073	1,290,374	-	-	-	-	13,764,073	
Transfers Out to Other Funds	4,913,335	-	-	507,483	-	4,702,326	-	-	-	-	-	1,284,000	11,407,144	
Total Financing Uses	54,440,516	6,597,841	9,659,667	4,279,422	1,207,541	15,994,418	5,085,254	9,142,046	4,716,673	1,350,331	1,636,228	22,198,401	136,308,338	
Excess (Deficiency) of Financing														
Sources over Financing Uses	62,771	(1,150,759)	(24,833)	-	(149,803)	(6,099,418)	(101,496)	(192,829)	(175,261)	49,064	(11,573)	-	(7,794,137)	
Fund Balance - Beginning	6,205,107	1,150,759	954,514	472,984	149,803	13,674,145	435,273	9,314,476	645,855	201,529	22,660	3,628,264	36,855,369	
Fund Balance - Ending	\$ 6,267,878	\$ -	\$ 929,681	\$ 472,984	\$ -	\$ 7,574,727	\$ 333,777	\$ 9,121,647	\$ 470,594	\$ 250,593	\$ 11,087	\$ 3,628,264	\$ 29,061,232	

* 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 7 for reasons noted in Notes to Consolidated Budget Schedule on that same page.

Budget Summary (Liftable Budget)

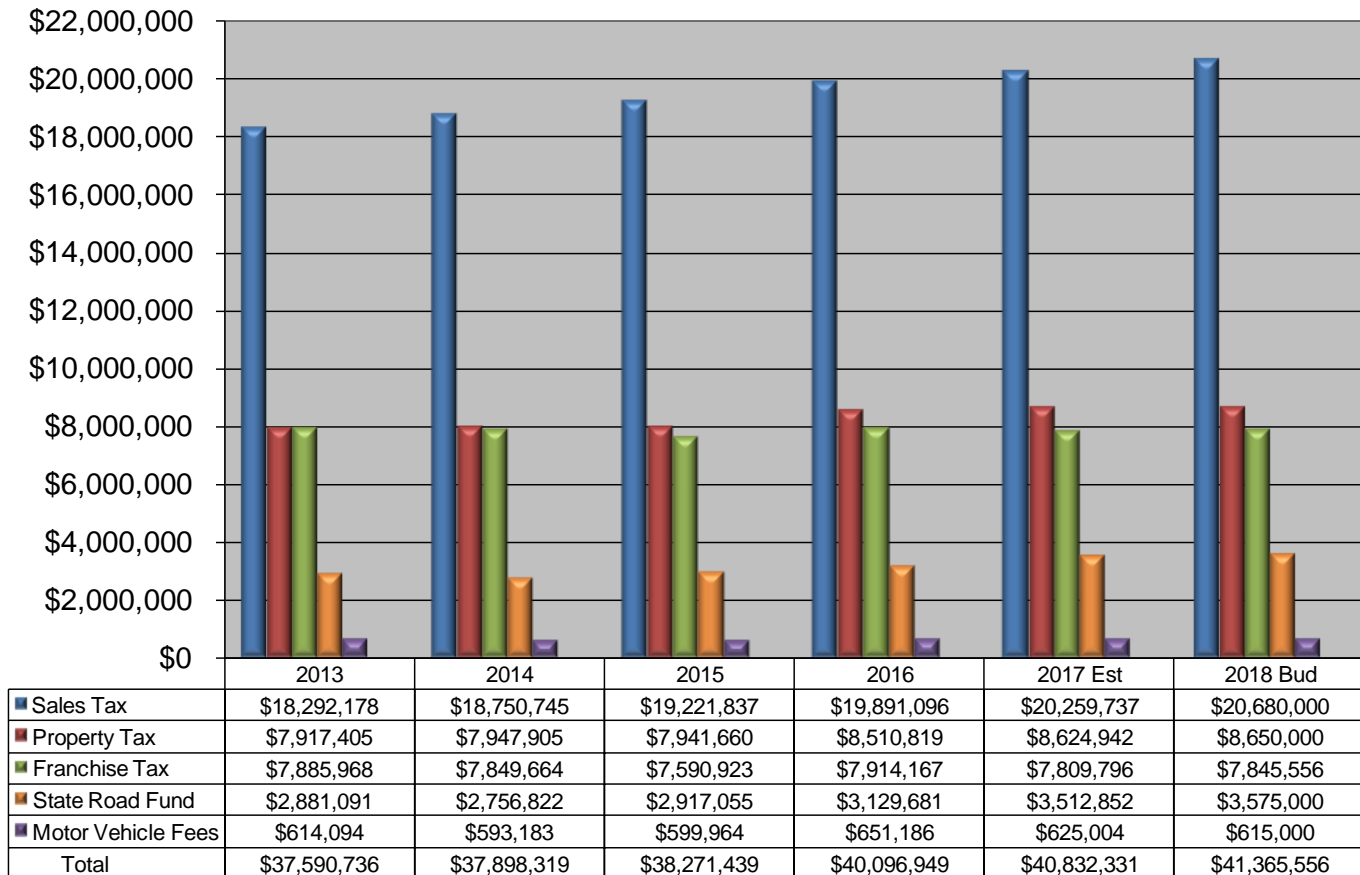
Revenues (pg. 21)

- Consolidated fee schedule changes (front pocket)

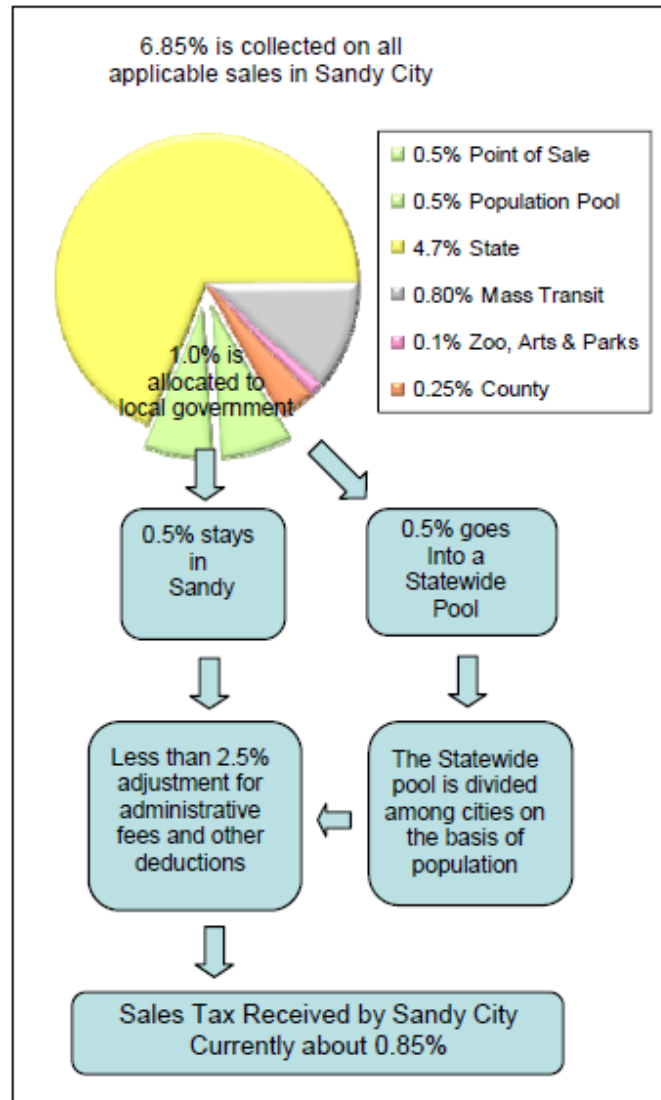
Major Revenue Sources

General Fund

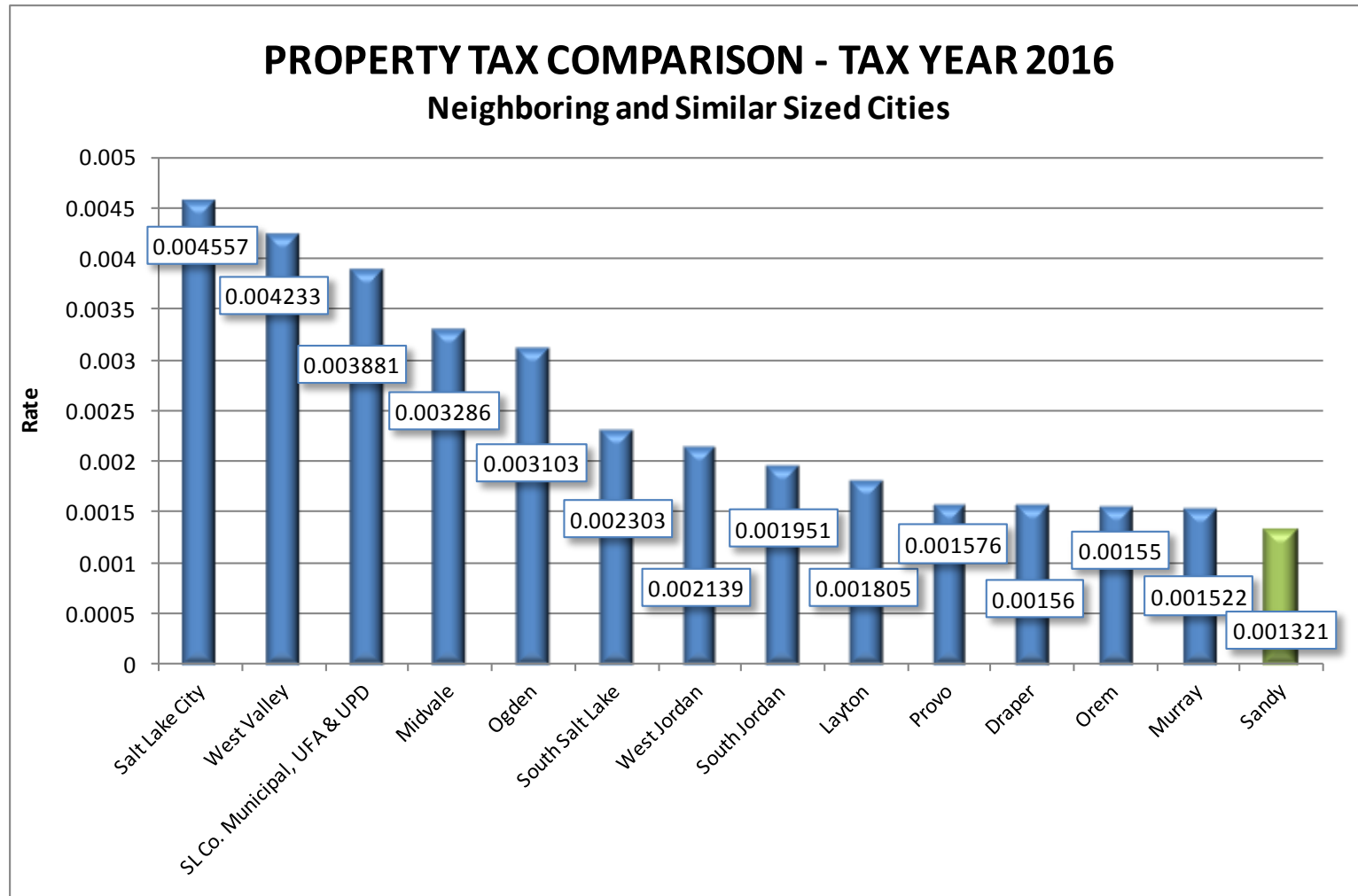
Major General Fund Revenue Sources



Sales Tax Distribution



Property Tax



Budget Summary (Liftable Budget)

Debt (pg. 27)

Fund	Description	Funding Source	Matures In:	Debt Service - FY 2018			Outstanding (6/30/18)
				Principal	Interest	Total	
3106	Innkeeper Bond	County Grant, Innkeeper	FY 2020	642,284	51,941	694,225	1,414,236
3109	Parks Bond	RDA - South Towne	FY 2020	707,716	56,115	763,831	1,511,764
31019	Monroe St. Property	RDA - Civic Center North	FY 2021	801,000	91,356	892,356	2,556,000
31013	Court Building Bonds	Impact Fees, General Fund	FY 2024	255,000	55,410	310,410	1,599,000
31018	Mt Jordan Theater	General Fund	FY 2024	144,000	37,386	181,386	972,000
31015	2007 Soccer Stadium Bonds	Transient Room Tax	FY 2028	1,660,000	887,858	2,547,858	24,905,000
31017	2008 Soccer Stadium Bonds	Innkeeper Fees, EDA, CDA, Gen Fund	FY 2029	537,000	260,898	797,898	7,251,000
31011	Storm Water	Storm Water Fund	FY 2030	320,000	272,790	592,790	4,775,000
31020	Hale Centre Theatre Bonds	Hale Centre Theatre Lease	FY 2042	900,000	1,955,512	2,855,512	40,645,000
Total				\$ 5,967,000	\$ 3,669,264	\$ 9,636,264	\$ 85,629,000

Budget Summary (Liftable Budget)

Capital Budget (pg. 30)

- Capital Planning (pg. 32)

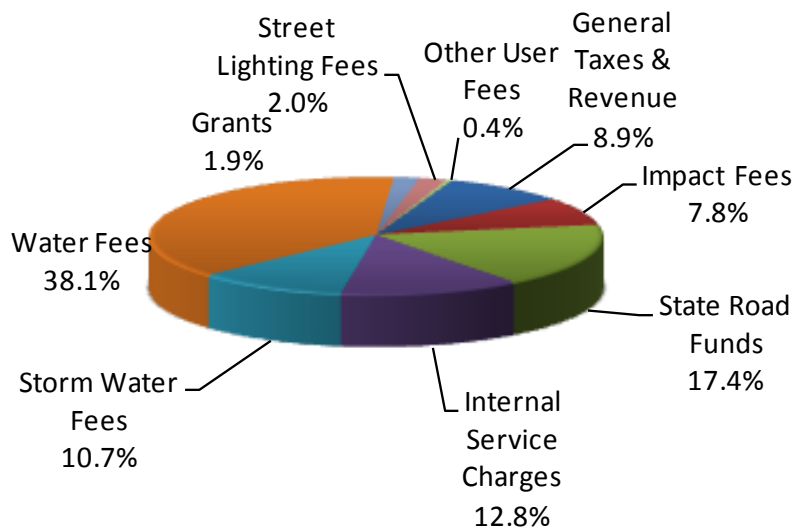
 - Cairns Area Plan

- Capital Budget Summary (pg. 36)

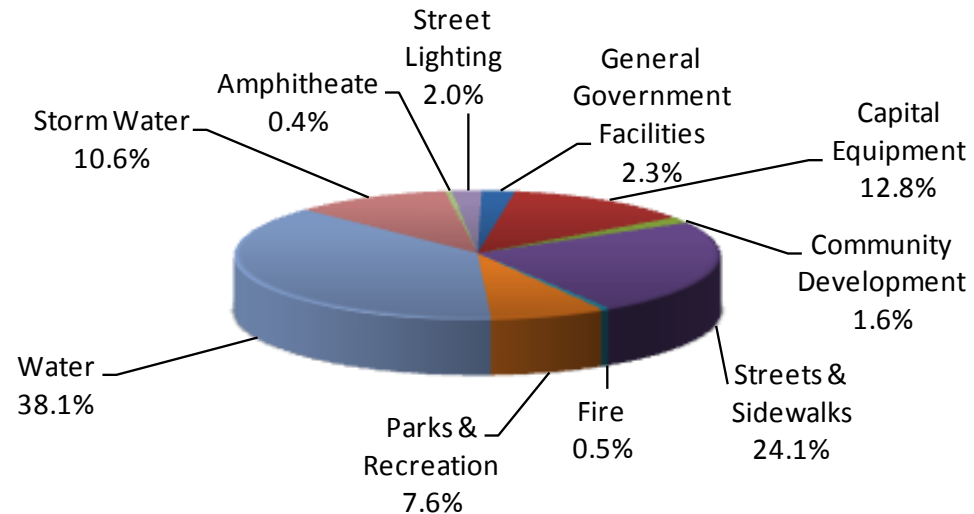
- Community Profile (pg. 39)

Capital Projects

Funding Sources - \$18,857,327

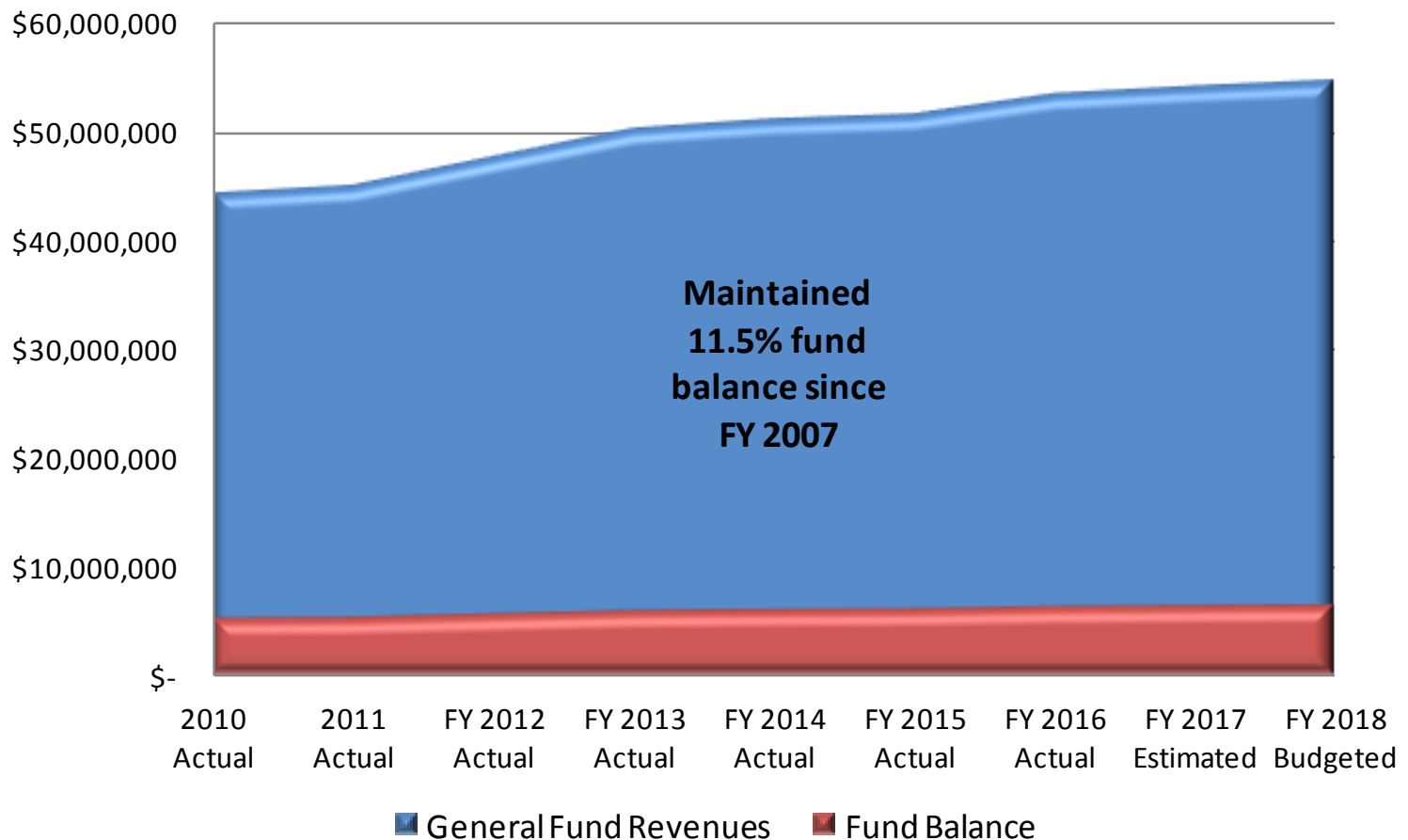


Funding Uses - \$18,857,327



Fund Balance

General Fund Revenues / Fund Balance



Revenues

Sales Tax

2.1% overall growth projection

- 0.25% local
- 4.2% statewide

Property Tax

No rate increase

Revenues

Charges for Services

Burial plots

Ambulance billing

Revenue Losses

Retail Businesses
Cell Tower Lease

General Revenues

On-going

- \$1,240,000

One-time

- \$2,250,000
 - \$475,000 from ongoing sources

Restricted, One-time

- \$4,160,000

Police & Animal Control

Police Officer

Police Lieutenant

Unfunded Police Officer

Animal Services Officer converted to Shelter Manager

\$50,000 federally compliant radios



Fire

- Fire Training Captain and truck



Public Works

\$2,375,000 Street reconstruction

\$375,000 Hazardous concrete

\$405,000 8680 S. phase III

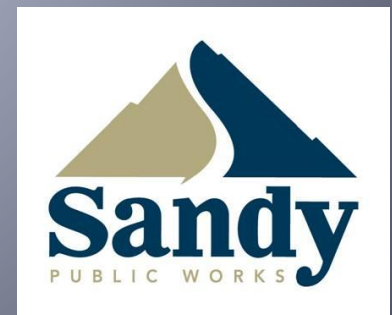
\$500,000 State Street improvements

- 10600 S. to 11400 S.

\$595,000 Historic Sandy improvements (grant)

\$100,000 Electronic traffic control devices

\$80,000 Salt conveyor system



Fleet



\$94,000 – Oil analysis machine

\$55,000 – GPS tracking

Mechanic Apprentice

General Fund Fleet Replacement Vehicles:

- 12 police
- 2 animal control
- 1 fire pumper engine, 1 truck
- 2 planning
- 5 parks vehicles plus mowers and trailers
- 1 public works crack sealer, 1 truck



Parks & Recreation



Parks Crew Leader and truck
Seasonal staff (2)
\$89,000 Cairns plaza maintenance
\$60,000 Back-facing walls/community projects



Parks & Trails Impact Fees



\$625,000 Dry Creek Trail

\$305,000 Alta Canyon Park pickle ball courts

\$200,000 Bonneville Shoreline Trail

\$125,000 Dog Park parking lot improvements

\$90,000 Quarry Bend Park north wall

Finance & Information Technology

Ambulance billing position reclassified to
Accountant II

Community Development

Part-time Zoning Tech (continuation of contract position)



City Recorder

\$213,000 Elections

Community Events & Amphitheater

Line item increases:

- Deck the Hall
- 4th of July
- Movies in the Park
- Balloon Festival
- Event lighting



Buildings



\$425,000 Municipal Building

- Boiler replacement – Court Building
- Restroom tile and fixtures – Parks Building
- Asbestos removal – Parks Building
- Elevator controls – Court Building
- HVAC controls
- Running electricity to light tree along north road – City Hall
- North patio furnishing – City Hall

Public Utilities Water



\$400,000 Zone 5 Transmission line – reserve
\$4.2M Metro Capital Assessment
\$750,000 replace mainlines
\$1,284,000 Subsidy transfer to General Fund
Water Education Coordinator (staff reorganization)

Public Utilities Storm Water



\$420,000 Wildflower Bypass – reserve
\$300,000 Corrugated metal storm drain pipe - ongoing
\$285,000 Neighborhood projects
\$200,000 Sandy Canal
\$200,000 Bryce Drive -reserve
Staffing reorganization

Public Utilities Street Lighting

- \$0.45 / month increase
- General fund subsidy eliminated
- \$375,000 lighting improvements



Compensation Plan

Total Compensation Package

- 1.7% overall increase



Budget Compared to Long-Term Financial Analysis

FY 2018

- Overall revenues are on target
- Most expenses included in scenario 2
 - Fire Captain
 - Parks Crew Leader
 - Police Officers and Lieutenant
 - Parks seasonal staff (scenario 3)
 - Finance position
 - Code Enforcement Officer – no longer seen as a need
 - Base fleet replacement amount not increased

Time Line

April 25th – Present & Adopt Tentative Budget
Set Public Hearing for June 6th
Provide Access to Tentative Budget

May 2nd - 23rd – Presentations, Discussion and Review

May 9th – Enterprise Fund Transfers Hearing

June 6th – Public Hearing for FY 2018 Budget
Budget Amendment for FY 2017 Budget

June 13th – Adoption of Final Budget

Adjustments to Tentative Budget

Fee Schedule Amendments:

- Pg. 118 – Animal Services
 - Added a \$9 license fee for microchipped dogs
 - Increased the 'Unwanted Animal Fee' to \$50
- Pgs. 193-194 – Community Development
 - Amended the 'Food Truck' fee to have a fire inspection component
 - Updated the 'Disproportionate Alcohol License Fees' to reflect the changes already approved by City Council