



Tentative Budget FY 2022

**FY 2022
Tentative
Budget**

Agenda

Agenda

- • Budget Calendar and Process
- • Budget Summary
- • Budget Document
- • Interactive Tools
- • Forward-looking Timeline
- • Tentative Budget Adoption Resolution

**FY 2022
Tentative
Budget**

Budget Calendar

FY 2022 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
April 27	Present Mayor's tentative budget
May 4	Adopt tentative budget and set public hearing by resolution
May - June	Review and discuss tentative budget
June 15	Public budget hearing
June 30	Deadline to adopt final budget

**FY 2022
Tentative
Budget**

**Review of
Work Sessions
Key Takeaways**

Work Sessions

1. Comprehensive Financial Sustainability Plan
2. Revenue historical review and outlook
3. Compensation plan study and comparison
4. Department priorities
5. Council priorities

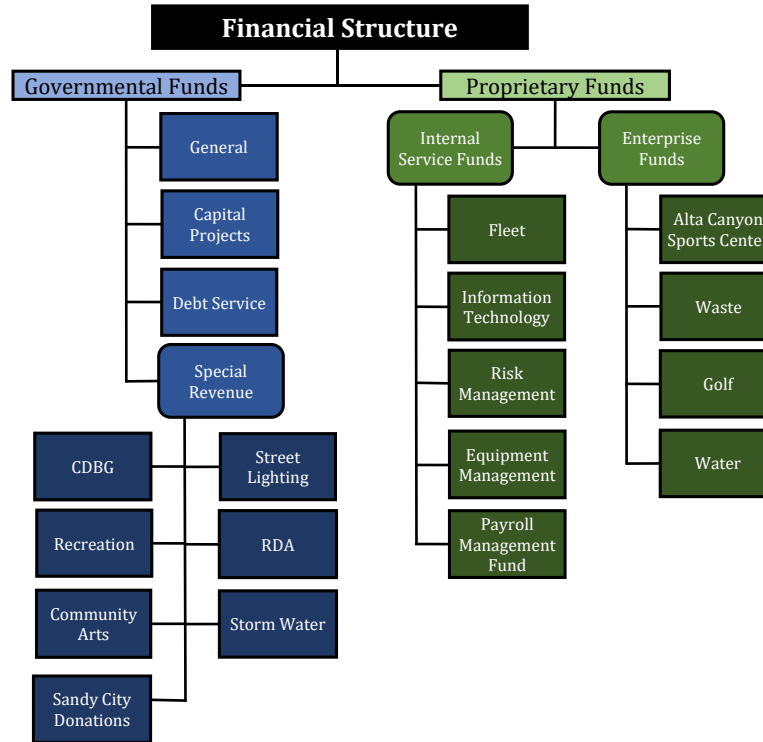
Council Priorities

1. Competitive compensation plan, particularly for lower pay bands
2. Alta Canyon Sports Center renovation/expansion
3. No property tax increase

**FY 2022
Tentative
Budget**

**Historical Context
General Fund and
Consolidated Budget**

Consolidated Financial Structure



General Fund Historical Overview

Revenue	Total Budgeted Revenues				
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Taxes & Special Assessments					
Property Tax	\$ 8,540,000	\$ 8,650,000	\$ 8,720,000	\$ 11,489,840	\$ 11,630,000
Sales Tax	20,215,000	20,680,000	22,070,000	22,898,000	20,023,000
Franchise Tax	9,014,500	7,845,556	7,873,100	7,447,000	7,622,000
Motor Vehicle Fee	600,000	615,000	660,000	620,000	650,000
Transient Room Tax - City	-	-	-	-	128,500
Licenses & Permits	2,731,170	2,821,170	2,807,000	2,848,000	2,717,500
Intergovernmental Revenue					
State Road Funds	3,363,800	3,575,000	3,600,000	3,753,700	3,528,000
Other Intergovernmental	278,320	290,695	290,695	290,695	407,320
Charges for Sales & Services	5,805,138	6,453,179	6,415,837	6,466,501	6,634,063
Fines & Forfeitures	1,561,000	1,546,000	1,708,000	1,359,000	1,351,000
Misc. Revenue	741,912	742,687	824,484	934,000	1,080,038
Transfers In from Other Funds	-	1,284,000	200,000	200,000	200,000
Total	\$ 52,850,840	\$ 54,503,287	\$ 55,169,116	\$ 58,306,736	\$ 55,971,421

General Fund Historical Overview

Revenue	Budgeted Revenues % Distribution				
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Taxes & Special Assessments					
Property Tax	16.2%	15.9%	15.8%	19.7%	20.8%
Sales Tax	38.2%	37.9%	40.0%	39.3%	35.8%
Franchise Tax	17.1%	14.4%	14.3%	12.8%	13.6%
Motor Vehicle Fee	1.1%	1.1%	1.2%	1.1%	1.2%
Transient Room Tax - City	0.0%	0.0%	0.0%	0.0%	0.2%
Licenses & Permits	5.2%	5.2%	5.1%	4.9%	4.9%
Intergovernmental Revenue					
State Road Funds	6.4%	6.6%	6.5%	6.4%	6.3%
Other Intergovernmental	0.5%	0.5%	0.5%	0.5%	0.7%
Charges for Sales & Services	11.0%	11.8%	11.6%	11.1%	11.9%
Fines & Forfeitures	3.0%	2.8%	3.1%	2.3%	2.4%
Misc. Revenue	1.4%	1.4%	1.5%	1.6%	1.9%
Transfers In from Other Funds	0.0%	2.4%	0.4%	0.3%	0.4%
Total	100%	100%	100%	100%	100%

General Fund Historical Overview

Department	Total Budgeted Expenses				
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Administration	\$ 1,824,596	\$ 1,826,326	\$ 1,706,871	\$ 1,904,953	\$ 1,893,797
City Council	707,378	843,227	848,334	913,252	912,154
Attorney	1,518,801	1,827,540	1,748,509	2,027,777	1,844,003
Court Services	1,369,578	1,374,692	1,406,223	1,375,158	1,398,005
Administrative Services	3,614,104	3,737,707	4,025,529	4,474,143	4,623,576
Police	15,071,763	15,513,824	16,273,004	17,520,399	17,439,157
Fire	9,061,972	9,710,420	9,968,691	11,024,638	10,944,485
Public Works	5,159,642	5,065,015	5,014,610	6,101,666	5,256,057
Parks	5,104,015	5,200,918	5,701,689	5,998,055	5,706,533
Community Development	2,726,145	2,714,553	2,941,513	3,110,816	3,027,436
Non-Departmental	1,820,133	1,712,959	1,342,290	1,060,290	1,184,269
Transfers to Other Funds					
RDA Civic Center South	42,500	42,500	42,500	-	-
Recreation	329,523	348,930	379,128	407,704	414,675
Community Events	420,172	480,373	-	-	-
Community Arts	443,220	456,971	265,990	368,619	219,122
Justice Court Bonds	241,000	241,000	241,000	241,000	241,000
Soccer Stadium Bonds	258,348	252,089	233,403	271,317	-
Mt. Jordan Theater Bonds	181,337	181,680	181,856	181,865	181,706
Capital Proj. - Gen. Fund	449,103	228,542	197,111	97,724	-
Capital Proj. - Road Funds	2,522,850	2,681,250	2,700,000	700,000	700,000
I.T. Fund	-	-	165,000	156,500	-
General Fund Total	\$ 52,866,180	\$ 54,440,516	\$ 55,383,251	\$ 57,935,876	\$ 55,985,975

General Fund Historical Overview

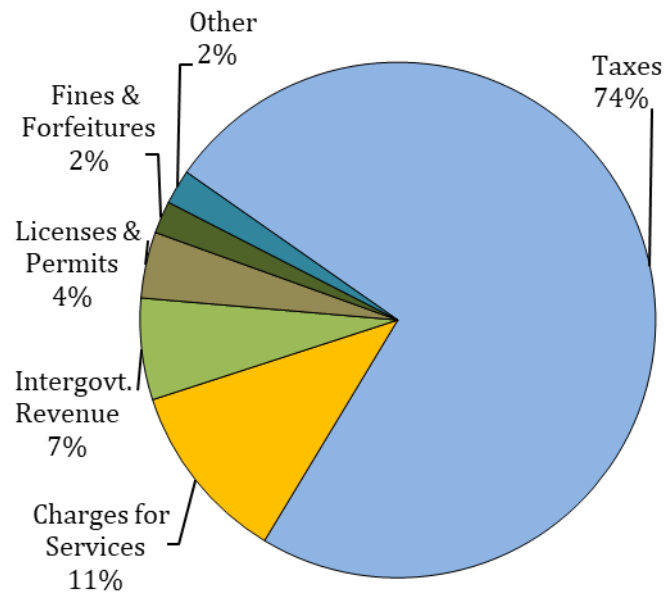
Department	Budgeted Expenses % Distribution				
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Administration	3.5%	3.4%	3.1%	3.3%	3.4%
City Council	1.3%	1.5%	1.5%	1.6%	1.6%
Attorney	2.9%	3.4%	3.2%	3.5%	3.3%
Court Services	2.6%	2.5%	2.5%	2.4%	2.5%
Administrative Services	6.8%	6.9%	7.3%	7.7%	8.3%
Police	28.5%	28.5%	29.4%	30.2%	31.1%
Fire	17.1%	17.8%	18.0%	19.0%	19.5%
Public Works	9.8%	9.3%	9.1%	10.5%	9.4%
Parks	9.7%	9.6%	10.3%	10.4%	10.2%
Community Development	5.2%	5.0%	5.3%	5.4%	5.4%
Non-Departmental	3.4%	3.1%	2.4%	1.8%	2.1%
Transfers to Other Funds					
RDA Civic Center South	0.1%	0.1%	0.1%	0.0%	0.0%
Recreation	0.6%	0.6%	0.7%	0.7%	0.7%
Community Events	0.8%	0.9%	0.0%	0.0%	0.0%
Community Arts	0.8%	0.8%	0.5%	0.6%	0.4%
Justice Court Bonds	0.5%	0.4%	0.4%	0.4%	0.4%
Soccer Stadium Bonds	0.5%	0.5%	0.4%	0.5%	0.0%
Mt. Jordan Theater Bonds	0.3%	0.3%	0.3%	0.3%	0.3%
Capital Proj. - Gen. Fund	0.8%	0.4%	0.4%	0.2%	0.0%
Capital Proj. - Road Funds	4.8%	4.9%	4.9%	1.2%	1.3%
I.T. Fund	0.0%	0.0%	0.3%	0.3%	0.0%
Percent Total	100.0%	100.0%	100.0%	100.0%	100.0%

Budget Summary

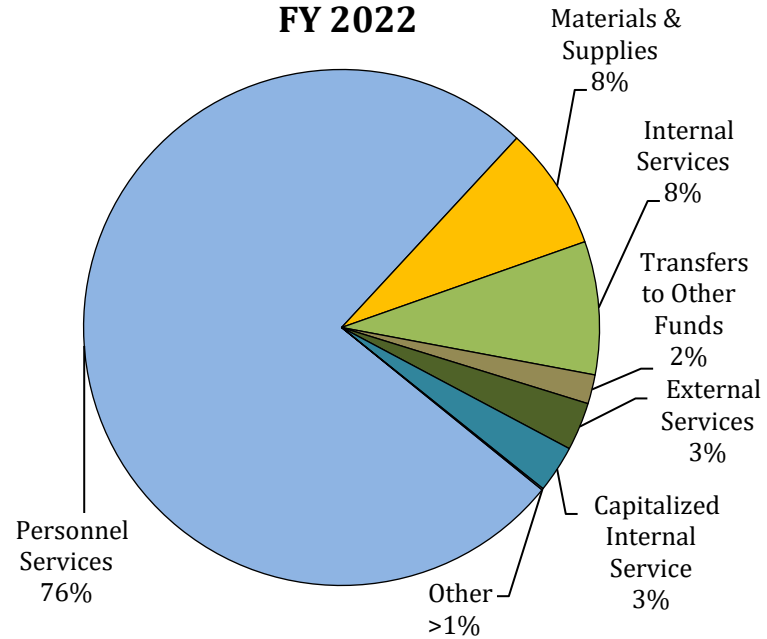
Fund 1 - General

Summary	2020 Actual	2021 Budget	2021 Estimated	2022 Tentative	% Change From 2021 Budget
Financing Sources:					
Taxes	\$ 42,916,920	\$ 40,053,500	\$ 43,521,761	\$ 44,006,000	9.9%
Licenses & Permits	2,321,492	2,717,500	2,424,077	2,472,000	-9.0%
Intergovernmental Revenue	6,201,593	3,935,320	5,817,900	3,793,320	-3.6%
Charges for Services	6,359,426	6,633,063	6,702,859	6,758,596	1.9%
Fines & Forfeitures	1,145,274	1,351,000	962,075	1,206,000	-10.7%
Miscellaneous Revenue	1,329,398	1,080,038	1,077,312	1,094,458	1.3%
Charges for Sales & Services	289	1,000	400	500	-50.0%
Transfers In From RDA	179,271	200,000	188,476	200,000	0.0%
Usage of Fund Balance	-	14,554	-	135,184	828.8%
Total Financing Sources	60,453,663	55,985,975	60,694,860	59,666,058	6.6%
Financing Uses:					
Personnel Services	\$ 40,716,492	\$ 43,407,201	\$ 43,407,201	\$ 45,310,694	4.4%
Materials & Supplies	4,200,989	4,654,330	4,654,330	4,601,067	-1.1%
External Services	1,468,858	1,557,036	1,557,036	1,792,311	15.1%
Internal Services	4,349,860	4,263,957	4,263,957	4,970,261	16.6%
Equipment & Improvements	350,737	85,948	85,948	85,948	0.0%
Contingency	-	56,000	56,000	56,000	0.0%
Capitalized Internal Services	2,146,908	205,000	205,000	1,763,239	760.1%
Capital Outlays	-	-	-	-	N/A
Transfers to Other Funds	6,632,083	1,756,503	6,438,709	1,086,538	-38.1%
Increase in Fund Balance	587,736	-	26,679	-	N/A
Total Financing Uses	60,453,663	55,985,975	60,694,860	59,666,058	6.6%

General Financing Sources FY 2022



General Financing Uses FY 2022

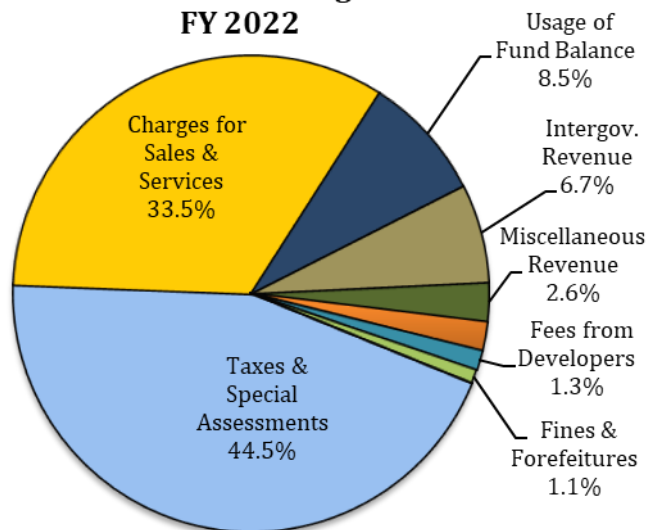


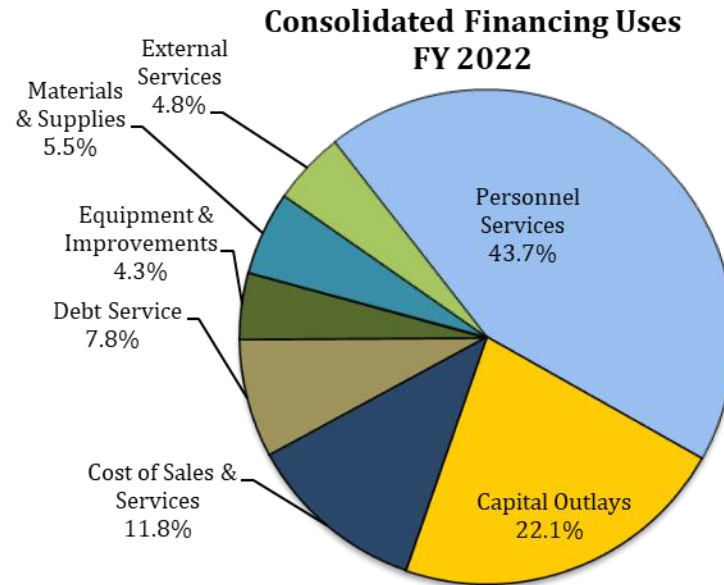
Budget Summary

Consolidated Budget

SUMMARY	2020 Actual	2021 Budget	2021 Estimated	2022 Approved	% Change From 2021 Budget
Financing Sources:					
Taxes & Special Assessments	\$ 54,924,241	\$ 51,816,771	\$ 54,694,909	\$ 56,603,695	9.2%
Licenses & Permits	2,321,492	2,717,500	2,424,077	2,472,000	-9.0%
Intergov. Revenue	12,517,611	9,613,026	12,155,606	8,528,110	-11.3%
Charges for Sales & Services	43,421,666	42,751,856	43,515,835	42,581,366	-0.4%
Fines & Forfeitures	1,145,274	1,351,000	962,075	1,206,000	-10.7%
Bond/Loan Proceeds	5,340,973	-	7,035,000	-	N/A
Miscellaneous Revenue	7,815,498	3,394,132	4,814,384	3,329,897	-1.9%
Fees from Developers	1,739,338	1,617,000	1,974,100	1,712,000	5.9%
Usage of Fund Balance	-	42,501,339	34,927,975	10,768,242	-74.7%
Total Financing Sources	\$129,226,094	\$155,762,624	\$162,503,961	\$127,201,310	-18.3%
Financing Uses:					
Personnel Services	49,966,460	53,778,248	53,660,974	55,624,771	3.4%
Materials & Supplies	5,832,358	7,295,483	7,303,059	6,977,948	-4.4%
External Services	6,329,034	5,581,298	5,567,832	6,054,644	8.5%
Cost of Sales & Services	13,391,621	14,776,624	14,743,122	15,024,637	1.7%
Equipment & Improvements	2,156,992	18,449,483	16,942,651	5,465,915	-70.4%
Capital Outlays	25,954,891	44,846,905	44,786,905	28,153,525	-37.2%
Debt Service	17,280,465	11,034,583	19,499,418	9,899,870	-10.3%
Increase in Fund Balance	8,314,273	-	-	-	N/A
Total Financing Uses	\$129,226,094	\$155,762,624	\$162,503,961	\$127,201,310	-18.3%

Consolidated Financing Sources FY 2022





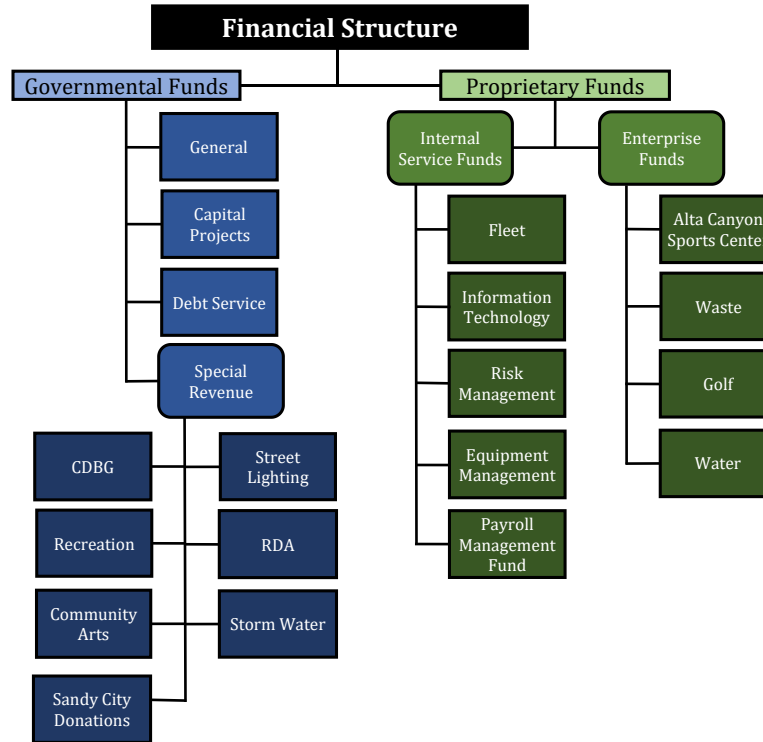
**FY 2022
Tentative
Budget**

**SUMMARY
FY22 Available Revenues and
Significant Appropriations**

Summary FY22 Available Revenue

- About \$4.3M in available ongoing revenue
 - Including adjustments to fund balance and transfers
 - \$640k toward one-time items/projects
- \$4.9M of one-time, general revenue for capital projects
- \$5.0M of restricted revenue for capital projects

Consolidated Financial Structure



**FY 2022
Tentative
Budget**

**Compensation Plan
Proposal**

Guiding Principles

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

Compensation Plan

	Dollar Increase	Percentage Increase
General & Governmental Funds	\$1,900,000	4.1%
Total – All Funds	\$2,350,000	4.3%

Compensation Plan Proposal Includes the Following:

- • Market Increase to All Ranges
- • Targeted Market Increases to Non-Sworn Ranges
 - Addressing lower pay bands
- • Step Increases (sworn) / Performance Evaluation Adjustments (non-sworn)
- • Slight Increases to Fixed Benefits

**FY 2022
Tentative
Budget**

**FY 2022 TENTATIVE
SIGNIFICANT CHANGES BY DEPARTMENT**

**FY 2022
Tentative
Budget**

CITY COUNCIL EXECUTIVE STAFF

City Council Executive Staff

Ongoing

- Office Manager position: \$93k
- Increase Professional Services: \$10k
- Reduction to Meetings and Travel: \$12k

Capital

- Council Chamber Tech and Security Remodel: \$100k

**FY 2022
Tentative
Budget**

ADMINISTRATION

Administration

Ongoing

- Move Project Analyst Position from Mayor to Communications: Budget Neutral
- Increase Professional Services line item to properly fund annual video/photo work (Communications): \$33k

**FY 2022
Tentative
Budget**

ATTORNEY

FY 2022 Department Budget Priorities

Attorney

One-time

- City Recorder Municipal Elections Contract: \$130k

Risk Management Fund

Ongoing

- Increase General Liability/Auto Insurance: \$32k
- Increase General Liability Claims Payments: \$112k
- Increase Property Insurance line item: \$169k

**FY 2022
Tentative
Budget**

ADMINISTRATIVE SERVICES

Administrative Services

One-time

- Consultant Study for Planning and Building Fees: \$45k

Capital

- Impact Fee Feasibility Plan and Study: \$120k
- Municipal Building: \$390k

IT Fund

Ongoing

- IT Director/CIO position: \$163k
- Software maintenance: \$78k
- Voice Communications: \$20k
- IT Tech positions reclassifications: \$19k

**FY 2022
Tentative
Budget**

POLICE

FY 2022 Department Budget Priorities

Police

Ongoing

- Move part-time Evidence Technician position to full-time:
\$25k

**FY 2022
Tentative
Budget**

FIRE

FY 2022 Department Budget Priorities

Fire

Ongoing

- Net increase to Maintenance Contracts line item: \$38k
- State Medicaid Assessment: \$10k

One-Time

- Equipment for replacement fire engine: \$20k
- Seed money for future ambulance replacement: \$80k

**FY 2022
Tentative
Budget**

PUBLIC WORKS

FY 2022 Department Budget Priorities

Public Works

Ongoing

- Line-item adjustments: neutral

One-time

- Fleet – Skidsteer w/ attachments: \$70k
- Fleet replacement – 10-Wheeler w/ Plow: \$235k

Capital – General Revenue

- Traffic signal upgrades: \$250k
- 9270 S. Trail Connection (Federal Match): \$150k
- Highland Drive Environmental Impact Study: \$146k
- 9400 S/700 E Intersection Improvements: \$232k

Public Works (continued)

Capital – Restricted Revenue

- Street Reconstruction: \$2.8M
- Hazardous Concrete Repair: \$1.1M
- Electronic Control Devices: \$100k
- Bridge Projects: \$2.0M

Public Works (continued)

Waste Fund

Ongoing

- Landfill Costs: \$115k
- Credit Card Processing: \$40k
- Contracted Service – Dumpster Costs: \$20k

Fleet Fund

Ongoing

- Reduction to Fuel: \$25k
- Parts: \$80k

**FY 2022
Tentative
Budget**

PARKS & RECREATION

Parks & Recreation

Ongoing

- Operation & Maintenance: \$32k

One-time

- Fleet purchase – Truck for Position approved in FY18: \$55k

Capital – General Revenue

- Alta Canyon Sports Center: \$2.5M
- Streetscapes/Wall Replacements: \$150k
- Tennis Court Reconstruction: \$250k
- Playground Replacement: \$200k
- Park & Trail Renovation Projects: \$100k
- Irrigation Water Connections: \$30k

Parks & Recreation (continued)

Capital – General Revenue (continued)

- Skate Park Crack Seal and Shelter Roofs: \$25k
- Computerized Irrigation: \$25k
- Parking Lot Light LED Change Over: \$30k
- Centennial Parkway / Promenade Improvements: \$50k

Capital – Restricted Revenue

- Bell Canyon Trail: \$730k
- Sandy Canal Trail: \$100k
- Workout Stations: \$40k
- Trail and Trailhead: \$10k

Parks & Recreation (continued)

Alta Canyon Sports Center

Ongoing

- Running an Operational Deficit, Using American Rescue Plan Act Funding to Balance the Budget

**FY 2022
Tentative
Budget**

COMMUNITY DEVELOPMENT

Community Development

Ongoing

- Reduction to Professional Services: \$65k

Capital

- General Plan Land Use Update Grant Match: \$225k

**FY 2022
Tentative
Budget**

PUBLIC UTILITIES

Public Utilities

Water

Ongoing

- No Water rate increase
- Water Purchases increase by Metro: \$186k
- Line Maintenance and Repair line item: \$50k
- Well Power and Lights: \$100k

Public Utilities (continued)

Water (continued)

One-Time

- Fleet purchases: \$950k
- Building Improvements: \$145k

Capital

- Boring Water Pipe Under I-15: \$1.0M
- Well Infrastructure: \$160k
- Replace Mainlines: \$3.0M
- Metro Capital Assessment: \$4.2M
- Central Wasatch Commission: \$50k (plus \$50k from General Capital)

Public Utilities (continued)

Storm Water

One-Time

- Fleet purchases: \$200k

Capital

- Dry Creek Flood Control: \$200k
- Floodplain Projects: \$100k
- Corrugated Metal Pipe Replacement: \$338k
- Neighborhood Projects: \$600k

Public Utilities (continued)

Street Lighting

Ongoing

- Reductions to Street Lighting Power due to savings from LED light replacement project: \$55k

One-Time

- Fleet purchases: \$60k

Capital

- Street Lighting Program for Unlit Streets: \$243k

**FY 2022
Tentative
Budget**

RDA / ECONOMIC DEVELOPMENT

RDA/Economic Development

Ongoing

- Civic Center North Repayment of Loan from South Town Ridge: \$3.3M
- South Town Ridge Housing Payment for Homeless Shelter Funding Obligation: \$200k

**FY 2022
Tentative
Budget**

Budget Document



TENTATIVE BUDGET

FISCAL YEAR 2021 - 2022

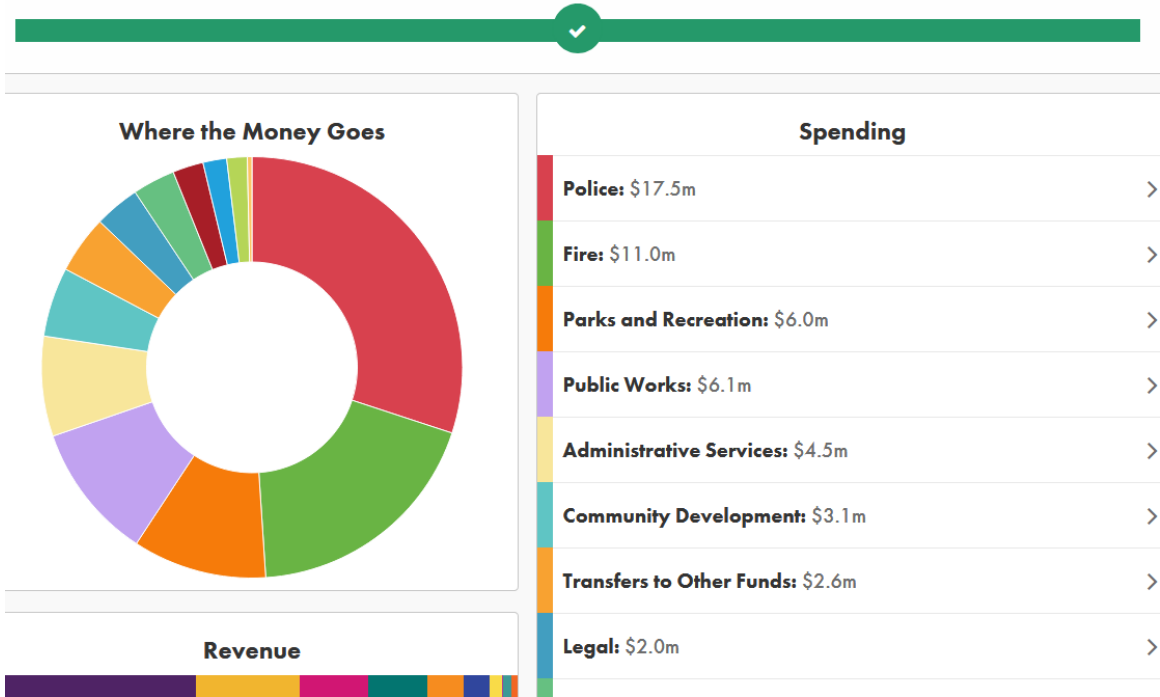
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**FY 2022
Tentative
Budget**

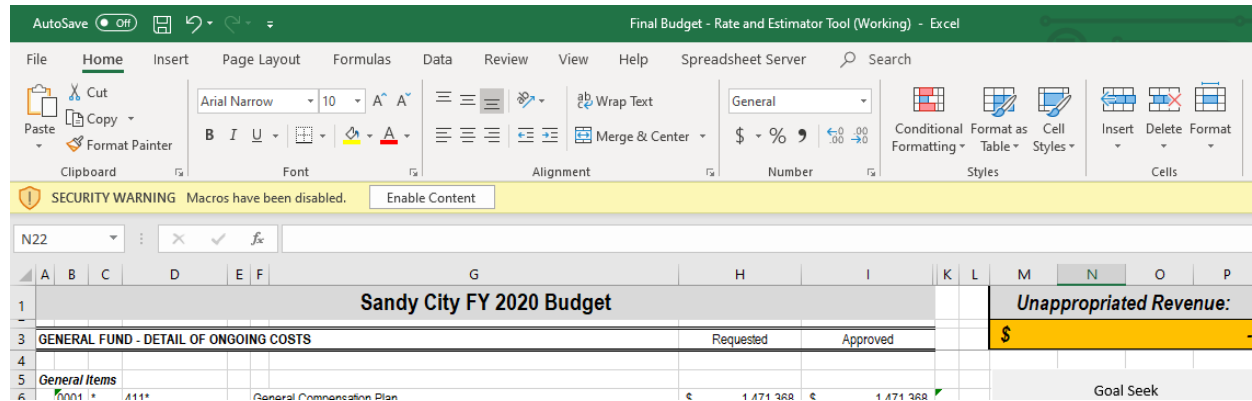
Interactive Tools

You are balanced.



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

Interactive Worksheets for City Council



will be made available shortly

**FY 2022
Tentative
Budget**

Forward Timeline

FY 2022 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
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**FY 2022
Tentative
Budget**

Tentative Adoption Resolution

RESOLUTION #21-16 C

A RESOLUTION ADOPTING TENTATIVE BUDGETS FOR SANDY CITY AND ALTA CANYON RECREATION DISTRICT FOR FISCAL YEAR 2021-2022; SCHEDULING A PUBLIC HEARING; AND PROVIDING FOR PUBLIC ACCESS TO TENTATIVE BUDGETS AND SCHEDULES.

WHEREAS, on April 27, 2021, 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, 2021, and ending June 30, 2022, 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 2021-2022 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 May 4, 2021, 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, 2021.

**FY 2022
Tentative
Budget**

QUESTIONS

Easily Connect with Sandy City



Download the app to report city issues (like graffiti), to receive emergency notifications, and to access city/event info on Google or Apple devices. Search “Sandy City: CityServe” in the app store.



The perfect site if you only have a few minutes for quick city updates. This dashboard features latest events, monthly newsletter, latest news, videos, fact briefs, and more.



Get email notifications on all the things you are interested in at the city.

Sign up here: sandy.utah.gov/services/enotification



Tune into City Council and Planning Commission meetings.

Go to: sandyutah.legistar.com/Calendar.aspx, then click on the video media link.



Please sign up and provide feedback on Sandy City’s online survey tool.

Search “Citizen Connect” at sandy.utah.gov



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