

RESOLUTION #26-61 C

A RESOLUTION ADOPTING THE SANDY CITY ANNUAL BUDGET FOR THE FISCAL YEAR COMMENCING JULY 1, 2026 AND ENDING JUNE 30, 2027, AND ESTABLISHING CERTAIN FEES AND CHARGES IN SANDY CITY FOR SAID FISCAL YEAR

WHEREAS, on May 5, 2026, the City Council of Sandy City received the Mayor's tentative budget for each fund of the City, as provided in Utah Code Section 10-6-111; and

WHEREAS, on May 5, 2026, the City Council adopted, by Resolution #26-57 C, the tentative budget for the coming fiscal year, for purposes of further review, and set a public hearing for May 26, 2026 to consider final adoption of the budget; and

WHEREAS, at least seven days notice of said public hearing was published on the Sandy City website home page, the Utah Public Notice Website, and in three public locations, with Utah Code Section 10-6-113; and

WHEREAS, each tentative budget and all supporting schedules and data have been held as a public record in the office of the City Recorder, available for public inspection for a period of at least 10 days prior to the date of this resolution; and

WHEREAS, on May 26, 2026, a public hearing was held on adoption of said budget, at which time all interested persons in attendance were given the opportunity to be heard, for or against, the estimates of revenue and expenditures of any item in the tentative budget of any fund; and

WHEREAS, Section 10-6-133(1) in Utah Code Annotated 1953, requires that, at a regularly scheduled meeting, the City Council set a proposed property tax rate before the 22nd day of June of each year.

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

BUDGET ADOPTED

1. Budgets for all funds, as presented, are hereby adopted for use by Sandy City for the fiscal year 2026-2027, including adjustments outlined in Exhibit A.

FEE SCHEDULE ADOPTED

2. The fee schedule set forth in the budget is hereby adopted and shall be in effect during the fiscal year 2026-2027. These fees shall not be waived or deferred except as provided by law or by resolution of the City Council.

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CERTIFYING AND FILING

5. The Budget Officer of the City is directed to certify a copy of the final budget for each fund and file the same:

- a. In the office of the City Recorder to be available to the public during regular business hours; and
- b. With the State Auditor within 30 days after adoption.

PASSED by the City Council of Sandy City, Utah, this ____ day of _____, 2026.

Cyndi Sharkey, Chair
Sandy City Council

ATTEST:

Wendy Downs
City Recorder

RECORDED this ____ day of _____, 2026.

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Exhibit A

1. Reduce Overtime, Variable Benefits and Snow Removal within the Streets Cost Center (3120) and appropriate a Transfer to Reserves as a Snow Removal Contingency

Financing Uses	Tentative	Revised	Variance
4110103 Overtime/Gap Pay	90,000	60,000	(30,000)
4110201 Variable Benefits	283,704	277,575	(6,129)
4120401 Snow Removal	195,000	150,000	(45,000)
Transfer to Reserves	-	81,129	81,129

2. Reduce Grant Acquisition costs within the Water Fund (51000)

Financing Uses	Tentative	Revised	Variance
4130104 Grant Acquisition	210,000	160,000	(50,000)

3. Reappropriate all sources, uses, and balances in the Sandy Recreation Fund (54000) to the Recreation Fund (24000)

Financing Sources	Tentative	Revised	Variance
24000 Recreation	2,004,012	3,422,084	1,418,072
54000 Sandy Recreation Center	1,418,072	-	(1,418,072)

Financing Uses	Tentative	Revised	Variance
24000 Recreation	2,044,479	4,334,361	2,289,882
54000 Sandy Recreation Center	2,289,882	-	(2,289,882)

4. Reduce Utility Box Art and General Government programs in the Non-Departmental Cost Center (1900) and add an appropriation for the Hale Center Cultural Series

Financing Uses	Tentative	Revised	Variance
General Government	27,500	2,500	(25,000)
Utility Box Art	34,000	25,000	(9,000)
Hale Center Cultural Series	-	34,000	34,000

5. Move appropriations for the Healing Field program from the Non-Departmental Cost Center (1900) to Community Events (4170)

Financing Uses	Tentative	Revised	Variance
Non-Departmental: Healing Field	10,000	-	(10,000)
Community Events: Healing Field	-	10,000	10,000

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6. Add \$0.6M of intergovernmental revenue and \$0.6M for grant-related expenses in the Operating Grants Fund (22000). Reduce \$0.6M of Other Revenue and \$0.6M from Special Program Expenses in the Special Purpose Fund (29000).

Financing Sources	Tentative	Revised	Variance
Operating Grants - Intergov. Revenue	-	600,000	600,000
Special Purpose - Other Revenue	1,000,000	400,000	(600,000)
Financing Uses	Tentative	Revised	Variance
Grant Related Expenses	-	600,000	600,000
Special Purpose - Special Programs	2,522,000	1,922,000	(600,000)

7. Communications – Create new Communications Department and reappropriate existing Communications budget from Cost Center 1220 to Cost Center 1600; move budget for Public Information Officer (0.50 FTE) from Communications Cost Center (1220) to Mayor Cost Center (1100); reclassify Assistant Communications Director and add vehicle and phone allowances; and convert vacant Communications Specialist position to Communications Director.

Financing Uses	Tentative	Revised	Variance
Regular Pay	452,586	450,250	(2,336)
Incentive Pay	4,526	4,502	(24)
Variable Benefits	95,034	95,289	255
Fixed Benefits	82,538	76,617	(5,921)
Vehicle Allowance	5,233	10,716	5,483
Phone Allowance	1,800	2,040	240

8. Mayor – Move budget for Senior Policy Director from Mayor Cost Center (1100) to Chief Administrative Officer Cost Center (1210); move budget for Public Information Officer (0.50 FTE) into Mayor Cost Center from Communications Cost Center (1220) and add vehicle allowance.

Financing Uses	Tentative	Revised	Variance
Regular Pay	612,178	515,975	(96,203)
Incentive Pay	4,271	3,309	(962)
Variable Benefits	129,321	108,234	(21,087)
Fixed Benefits	69,677	55,131	(14,546)
Vehicle Allowance	17,748	16,632	(1,116)
Phone Allowance	5,400	4,200	(1,200)

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9. Chief Administrative Officer – Move budget for Senior Policy Director into Chief Administrative Officer Cost Center (1210) from Mayor Cost Center (1100) and adjust personnel costs to account for Chief Administrative Officer’s retirement.

Financing Uses	Tentative	Revised	Variance
Regular Pay	488,695	628,327	139,632
Incentive Pay	4,887	6,283	1,396
Variable Benefits	105,470	135,439	29,969
Fixed Benefits	52,013	78,963	26,950
Vehicle Allowance	11,832	17,748	5,916
Phone Allowance	3,000	4,200	1,200

10. City Council – Increase appropriations in City Council Cost Center (1300) to account for change in health plan coverage for council member

Financing Uses	Tentative	Revised	Variance
Fixed Benefits	194,616	217,071	22,455