



THE CITY OF  
**SARATOGA SPRINGS**

BUDGET DOCUMENT

FY 2020 - 2025

BUDGET DOCUMENT FOR  
THE CITY OF SARATOGA SPRINGS, UTAH  
FY 2020 – 2025

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Mayor and City Council,

I am pleased to present the FY 2020 - 21 budget to you. The City of Saratoga Springs FY 2021 budget reflects current and future issues that our community will face. In addition, I am pleased to report that the City of Saratoga Springs is in a strong financial position. As stewards of public funds, the city administration strives to meet and exceed city council goals within the constraints of available financial, human, and capital resources. The recommendations found within this document are designed to maintain a strong financial position while providing and expanding quality services for our citizens. The following is an overview of the significant budgetary items and trends in the FY 2020 – 21 budget.

#### *Growth of the City*

The national economy has taken a hit from the Covid-19 Pandemic. Even with the national slow down, Saratoga Springs continues to grow with a strong housing market and corresponding commercial growth. The City is cautiously optimistic that the strong local economy will result in continued growth in City funds and revenues.

Despite Covid-19, the City has continued to experience economic growth over the last year. With the continued growth in the local economy, tax revenue is still increasing, and all major revenues are still increasing. Greater revenues has resulted in the City's General Fund budget growing to \$21 million for the 2021 budget year. A growing General Fund allows the city to provide quality services to a rapidly growing population. The City anticipates the rapid growth to continue and will continue to monitor revenue forecasts and uses conservative methods to project future revenues.

Though revenues are increasing, the City remains cautious due to the threats Covid-19 poses to the economy. Even with Covid-19 raging, the City continues to experience greater demands for services. In order to remain fiscally sound, the City must conservatively increase expenditures in addition to increasing ongoing revenues. This budget anticipates the growing needs of the community, is responsive to those needs within the fiscal constraints, and is designed to progress many aspects of the strategic plan. We continue to project budget expenditures and revenues in order to anticipate and preserve our financial sustainability into the future.

#### *Additional Personnel*

Due to the rapidly increasing growth of the city, the workload of city staff has increased. By conducting workload analyses, department heads have determined the specific departmental needs for additional personnel. This budget is conservatively growing to meet our current personnel demands.

#### *Capital Projects*

With continued growth, the city needs more capital infrastructure projects than ever before. The City has been especially focused on increasing water, sewer and transportation capacity throughout the city. The recently completed projects and capital projects budgeted for this year have helped and will help alleviate historical problems and shortfalls. In addition, the City has conservatively issued bonds for needed infrastructure. The following are the major capital projects represented in this fiscal year's budget:

**EXECUTIVE SUMMARY**

- Clark Canyon Storm Drain
- 2300 West CUWCD Connection and Pipeline
- North Zone 2 6 AF Pond and Pump Station
- 1,500 LF of 12 Inch, 20 Inch bore under pioneer, 200 LF of 18 Inch pipeline

*Conclusion*

The proposed budget presented herein has been compiled with goals and objectives consistent with the leadership and guidance of the City Council. Moreover, pursuant to §10-6-109, Utah Code Annotated, the FY 2020 - 21, and FY 2022 – 25 budgets have been prepared for the City of Saratoga Springs using budgetary practices and techniques recommended by the Governmental Accounting Standards Board (GASB) and the Governmental Finance Officers Association (GFOA). As required by State law, the proposed budget is balanced and represents a fiscally conservative approach to meet the demands imposed by the national, state, and local economy.

I submit this budget document for your review and approval. Thank you.

Mark Christensen  
City Manager

## EXECUTIVE SUMMARY

Saratoga Springs May

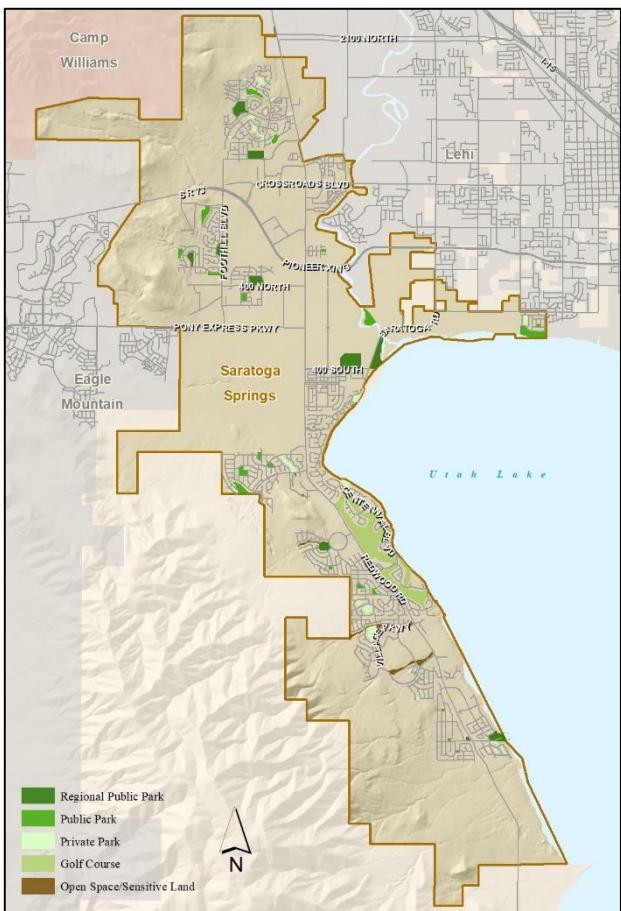
cil



Mayor Jim Miller



*(From the top-left: Ryan Poduska, Christopher Carn, Michael McOmber, Stephen Willden, and Chris Porter)*



## Community Information and Statistics

The City of Saratoga Springs is a developing community located on the northwest shores of Utah Lake in the center of Utah's Wasatch Front Metropolitan Area. The City, incorporated in December of 1997, boasts a high quality of life that includes beautiful lakeshore living, a quiet and rural atmosphere, great air quality, superb views and an excellent central location midway between the Provo/Orem and Salt Lake City metro areas. There is excellent access to I-15, via Pioneer Crossing, for both north and south travel, and access to the Bangerter Highway via Redwood Road for quick travel to Salt Lake International Airport (30-40 minutes by car) or other critical locations north of the City. Provo/Orem is located approximately 20-25 minutes by car via I-15.

The City's population of nearly 35,000 residents is a suburban population that works along the Wasatch Front but desires a quiet suburban area in which to live. The City is among the top ten highest growth cities in Utah, and as a region, the northern Utah County area has also experienced rapid development and growth in recent years. Fueled by a strong economy, the cities of Saratoga Springs, Eagle Mountain, and Lehi continue to issue many

development approvals and permits. The physical infrastructure to continue rapid residential growth is in place and regular planning ensures that transportation expansion meets the needs of population growth rates. The combined population of these cities is approximately 140,000 residents, mostly located west of the I-15 corridor.

Land development in the City has taken the form of large "master planned" communities with progressive land-use and zoning practices which have resulted in quality and diverse housing styles. Saratoga Springs is only partially developed and it is expected that the build-out population of the City will be over 100,000 residents. Only 35% of the land area within the City has been developed or is planned to be developed. There are still several large parcels that remain as well as numerous smaller tracts that will one day be developed. In its General Land Use Plan, the City has sites planned for low, medium, and high density residential, neighborhood and regional parks, schools, commercial and office uses and large research and development properties.

The City provides many public services including water, sewer, police, garbage, and fire and emergency medical response. There is a fully functioning administrative office with staff providing city management, building permitting and inspections, engineering, development services, public works, utility billing, and records management. In addition to administrative functions, the City has a growing, award-winning recreation program that provides year round recreational programs and clinics. This

document includes budgets of all funds and account groups responsible for these activities, organizations, and functions that are related to the City and are controlled by or dependent upon the City's governing body, the Mayor and City Council.

### COMMUNITY INFORMATION AND STATISTICS

The Saratoga Springs Special Improvement District is chartered under Utah law as separate legal governmental entity. This document includes reports of these entities since the Mayor and City Council are the appointed board members for these agencies.

The City operates under a six-member council with the Mayor as a non-voting member of the legislative body. The Council has, by ordinance, established a city-manager form of government. Under this organizational structure, the Mayor and a five member Council appoint a city manager to act as the chief executive officer who oversees the daily operations of the City. The Council establishes policy and direction by enacting local legislation and adopting budgets; the city manager is responsible for implementing the Council's policies and direction. The Mayor is elected for a term of 4 years, while the Council is elected for 4 years with staggered terms.

The Mayor appoints seven members of the Planning Commission with the advice and consent of the City Council. The Planning Commission is a stipend position appointed to 4 year staggered terms. The Commission's primary responsibilities are to review and provide a recommendation on new development plans in accordance with the direction established by Council, zoning changes, and the general plan.

### *City Statistics*

| Operation Indicators by Function      | FY 2020          |
|---------------------------------------|------------------|
| <u>Fire Protection</u>                |                  |
| Full-time employees                   | 14               |
| Part-time employees                   | 22               |
| Fire calls for service                | 537              |
| Medical calls for service             | 968              |
| <u>Police Protection</u>              |                  |
| Number of officers                    | 39               |
| Police calls for service              | 26,792           |
| <u>Municipal Water Services</u>       |                  |
| Number of connections                 | 9589             |
| Culinary Gallons billed per day/year  | 8,839/3,226,596  |
| Secondary Gallons billed per day/year | 15,889/2,860,178 |
| <u>Municipal Sewer Services</u>       |                  |
| Number of connections                 | 8,882            |
| <u>Municipal Refuse Services</u>      |                  |
| First cans                            | 7814             |
| Second cans                           | 2532             |
| Recycle cans                          | 7893             |
| <u>Business Licenses</u>              |                  |
| Licenses issued                       | 385              |
| <u>Building and Construction</u>      |                  |

|                                |                               |
|--------------------------------|-------------------------------|
| <b>Building permits issued</b> | 1346                          |
| Single family                  | 537                           |
| Multi-family                   | 578                           |
| <b>Parks and Recreation</b>    |                               |
| Flag football participants     | 354                           |
| Basketball participants        | 1926                          |
| Soccer participants            | 1533                          |
| Baseball participants          | 839                           |
| Volleyball participants        | 178                           |
| Track participants             | 0 (Cancelled due to Covid-19) |

Table 1 - Operation Indicators by Function

| <b>Capital Assets by Function</b> |  | <b>FY 2020</b> |
|-----------------------------------|--|----------------|
| <b>Streets</b>                    |  |                |
| Lane miles maintained             |  | 246.7          |
| Street lights                     |  | 2404           |
| <b>Fire Protection</b>            |  |                |
| Fire stations                     |  | 2              |
| Fire hydrants                     |  | 1799           |
| Fire pumping vehicles             |  | 3              |
| <b>Police Protection</b>          |  |                |
| Police stations                   |  | 1              |
| <b>Education</b>                  |  |                |
| High schools                      |  | 1              |
| Junior high schools               |  | 2              |
| Elementary schools                |  | 8              |
| Charter schools                   |  | 1              |
| <b>Municipal Water Facilities</b> |  |                |
| Miles of water lines              |  | 171.5          |
| <b>Municipal Sewer Facilities</b> |  |                |
| Miles of sewer lines              |  | 141.8          |
| <b>Parks and Recreation</b>       |  |                |
| Parks                             |  | 29             |
| Park and open space acreage       |  | 264            |

Table 2 - Capital Assets by Function

In 2015, the City Council adopted a long-term strategic plan. The goal of this budget is to systematically link the strategic plan to the funded activities of the City budget, thereby forwarding the citizen's directive. The following are the directives and initiatives identified by the community.



### Sense of Community

This directive speaks to the importance of consistently engaging citizens in both community work and play. Citizens want to feel valued, important, and included. They also want to feel pride and ownership in their local government, and want to be involved and informed. In Saratoga Springs, we value our heritage and share the responsibility for building a bright future.

#### Strategic Initiatives

Connect and engage residents and business partners via the use of a multifaceted communications and engagement strategy which effectively utilizes multiple communication media and citizen/business learning experiences such as a citizens' academy.

Utilize entryway signage and other visual elements to clearly identify city boundaries.

Conduct a feasibility study associated with the development of a new community recreation center. Study elements should include an analysis of all possible funding, as well as one-time and ongoing costs, preferred amenities, land acquisition costs and possible locations, and all other elements that will enable the elected body and citizens to determine a development timeline.

Create a civic identity by working toward the development of a new city hall, library, and other elements congruent with a new city center.

Celebrate the achievements and accomplishments of our residents and businesses.

## Desired Outcomes

### LONG-TERM STRATEGIC GOALS

Citizens are provided various learning and serving experiences that are engaging and edifying.

The city utilizes all traditional and social media in regular engagement of and outreach to citizens and other stakeholder groups.

Our city boundaries are visually acknowledged at each major ingress in a uniform, aesthetically pleasing manner that in every regard represents the pride we have in our community.

A feasibility study is conducted to explore the possible development of a new community recreation center. Such study investigates all aspects of center development, as well as financing and ongoing fiscal support. the study includes citizen input and the results are fully and publicly communicated.

A master plan and design of a new Saratoga Springs Civic Center is created and adopted. This plan begins to serve as a blueprint for the future development of a new city core.

We regularly and publicly recognize and celebrate the achievements of our staff, citizens, and businesses.



### Natural Beauty and Community Aesthetics

This directive speaks to the importance of preserving and enhancing the reasons why many came to Saratoga Springs. With its proximity to Utah Lake and unparalleled mountain vistas, citizens want to continue to take pride in the natural beauty that makes Saratoga Springs so unique. The aesthetic quality of our community and neighborhoods also plays a critical role in preserving Saratoga Springs' natural beauty and quality of life.

## Strategic Initiatives

### LONG-TERM STRATEGIC GOALS

Employ policies and initiatives to preserve green space and open space where appropriate and practicable.

Develop and implement a plan for significant lakefront preservation as venues for community amenities that expand public enjoyment of this unique natural resource.

Protect and celebrate our natural environment.

Utilize enforcement and communication/education tools to educate residents and businesses regarding the importance and civic responsibility associated with keeping our community clean and appealing.

Reevaluate community building guides/codes, promoting modifications that clarify policies, streamline processes, and encourage quality and aesthetically contributing development.

Promote a diversity of quality architectural styles and standards.

Expand the city's inventory of trees.

## Desired Outcomes

### LONG-TERM STRATEGIC GOALS

We take advantage of opportunities to preserve natural aspects of the beauty of our community and open space.

The city fosters, maintains and enforces policies to protect our environment, while helping to provide for programs and events that build appreciation for and celebrate our natural beauty.

The city has developed and is implementing a plan focused on providing substantially increased community lakefront amenities designed to expand public enjoyment of life on the Lake.

Our code enforcement program is active and robust, yet focuses on several means, including education, to encourage compliance with codes designed to keep our community clean and appealing.

Our building codes communicate the unique environment that is Saratoga Springs; and our policies and procedures are clear, simplified, and streamlined in a manner that encourages aesthetically contributing development.

Development in Saratoga Springs, both residential and commercial, is diverse and represents a high quality of architectural styles and standards.

Saratoga Springs enjoys the urban forestry program which annually builds on our inventory of healthy trees.



### Quality Planning and Growth

This directive speaks to the importance of balancing necessary and inevitable growth and development with those qualities and characteristics that originally attracted residents to Saratoga Springs. In Saratoga Springs, we place prime importance on preserving the natural beauty that makes our community unique. At the same time, we work to ensure that commercial and residential development contribute to and don't detract from our quality of life.

## Strategic Initiatives

### LONG-TERM STRATEGIC GOALS

Conduct a General Plan review.

Clarify, simplify, and deregulate the development process.

Develop and implement a comprehensive economic development strategic plan.

Modify the General Plan to anticipate and plan for major amenities – cemetery, hospital, movie theater, Civic Center, etc.

Communicate trade-offs between development/density and economic development.

Ensure city zoning prescribes a feathering approach to densities.

Look at “Age in place” development possibilities.

## Desired Outcomes

Zoning districts endeavor to prescribe higher densities in the urban core with densities decreasing as development moves away from the city center.

Our General Plan is reviewed optimally every three years and no less than every five years.

Saratoga Springs’ General Plan anticipates future development of major community amenities.

The development process has been analyzed, and modifications have been put into place which simplify and streamline the process as much as possible, while increasing customer service.

An economic development plan has been assembled and implemented, drawing on synergies between the city and state/regional partners such as GOED and EDCUtah.



## Healthy and Safe Community

This directive speaks to the important role that local government plays in promoting a healthy and safe community. In Saratoga Springs, we work to provide the opportunities, infrastructure, and facilities that promote an active and safe lifestyle for ourselves and our children.

### Strategic Initiatives

Develop police and fire protection in a manner that accommodates the needs of future growth.

Develop and continue maintenance of parks and trails.

Implement the trails master plan and continue the development of trails.

Expand youth and adult sports/recreation programming.

Plan for the development of a senior center and creation of additional senior living options.

Plan for the development of public amenities that facilitate the use and enjoyment of the city's natural assets (e.g. Lakefront picnic tables, beach, fire pits, boardwalk, expanded parking, etc.)

## Desired Outcomes

### LONG-TERM STRATEGIC GOALS

The growth and development of emergency services parallels the needs of a growing population.

Saratoga Springs residents enjoy convenient access to well-maintained parks, trails, and open space.

Recreation programming is abundant and diverse, providing programs for adults and youth oriented to both athletic and nonathletic activities.

The city has planned for and developed facilities and programs for seniors.

The creation and beginning implementation of a Lakefront master plan.



## Transportation

This directive speaks to the impact that a quality transportation system has on quality of life. In Saratoga Springs, we value the benefits of a well-maintained and modern transportation system, and we recognize the role that such plays in both economic development and community health and safety.

## Strategic Initiatives

Long-term planning for major roads and corridors.

Adequate ingress/egress for residential developments.

Proactive and timely maintenance of roads and street lights.

## Desired Outcomes

### LONG-TERM STRATEGIC GOALS

The city's streets master plan is up-to-date and includes planning and anticipation of primary corridors/roadways.

The city has created a pavement management plan. This plan is adequately funded and followed.

Signalization at all intersections that meet warrants has been installed.



## Fiscal Sustainability and Responsibility

This directive speaks to the need to prudently manage community resources and provide critical services in such a way that maximizes citizen return on investment. In Saratoga Springs, we plan for economic storms and maintain fiscal capabilities to ensure the delivery of citizen services and the proactive maintenance of critical infrastructure. We likewise work to accomplish this while striving to not place undue financial burdens on citizens.

## Strategic Initiatives

### LONG-TERM STRATEGIC GOALS

Ensure that adequate funding is in place to support and maintain all future projects.

Create a comprehensive fiscal sustainability plan.

Ensure that all primary master plans are up to date and reviewed on a regular basis and that maintenance of infrastructure is performed in a proactive and timely manner.

Appropriately use bonding as a means of funding projects that will benefit multiple generations of residents. As part of this, develop a communications strategy to inform residents regarding generational equity. (i.e. - how bonding enables municipal government to place the cost burden on those who benefit from the use of major amenities and infrastructure).

## Desired Outcomes

The city has developed and follows a comprehensive fiscal sustainability plan.

The city maintains transportation and other infrastructure in a proactive and timely manner.

All master plans are regularly reviewed and updated.

Debt levels are well within prudent parameters and the city follows a policy of debt utilization that emphasizes the use of debt to ensure equity of burden.

The city maintains three months of operating reserves.

Enterprise funds maintain fund reserves adequate to provide proactive maintenance and repairs as well as meet unanticipated emergency situations.

### *Growth of the City*

Northern Utah County and southern Salt Lake County are rapidly developing and are among the fastest growing areas of the country. With a build-out of only 35%, Saratoga Springs is poised to continue holding a place in the top ten fastest growing cities in Utah. The tables below show historical growth rates and future projections for population.

| Saratoga Springs Population (Past) |                |            |
|------------------------------------|----------------|------------|
| Year                               | Percent Change | Population |
| 2010                               | 58%            | 16,516     |
| 2011                               | 8%             | 17,781     |
| 2012                               | 7%             | 19,054     |
| 2013                               | 11%            | 21,137     |
| 2014                               | 15%            | 24,356     |
| 2015                               | 6%             | 25,710     |
| 2016                               | 6%             | 27,300     |
| 2017                               | 7%             | 29,274     |
| 2018                               | 5%             | 30,652     |
| 2019                               | 8%             | 33,330     |
| 2020                               | 10%            | 37,255     |

Table 3 - Saratoga Springs Population (Past)

| Saratoga Springs Population Estimates |                |            |
|---------------------------------------|----------------|------------|
| Year                                  | Percent Change | Population |
| 2030                                  | 43%            | 58,496     |
| 2040                                  | 26%            | 78,987     |
| 2050                                  | 27%            | 107,900    |
| 2060                                  | 19%            | 134,000    |

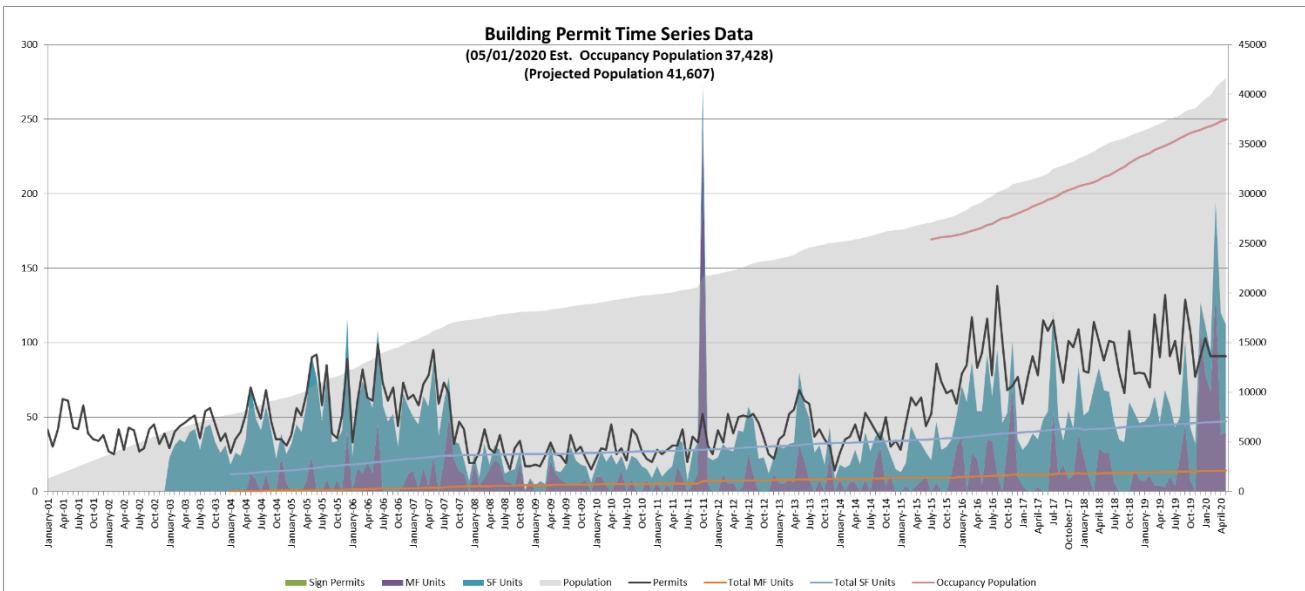
Table 4 - Saratoga Springs Population Estimates

Population estimates are based on projections using a combination of prior growth rates, current planning application numbers, and the correlation with the number of building permits. The tables below show both historical and projected planning application and building permit counts.

| Saratoga Springs Building Permits |                |       |
|-----------------------------------|----------------|-------|
| Calendar Year                     | Percent Change | Count |
| 2011                              | 65%            | 679   |
| 2012                              | -16%           | 572   |
| 2013                              | 13%            | 649   |
| 2014                              | -13%           | 562   |
| 2015                              | 38%            | 773   |
| 2016                              | 74%            | 1343  |
| 2017                              | -17%           | 1116  |
| 2018                              | -3%            | 1079  |

|             |     |                  |
|-------------|-----|------------------|
| <b>2019</b> | 8%  | 1165             |
| <b>2020</b> | 15% | 1346             |
| <b>2021</b> |     | 1000 (projected) |

Table 5 - Saratoga Springs Building Permits



Graph 1 - Building Permit Time Series Data

| Saratoga Springs Planning Applications |      |      |      |              |      |
|--|------|------|------|--------------|------|
| Application Type                       | 2015 | 2016 | 2017 | 2018         | 2019 |
| Ag Protection                          | 0    | 2    | 2    | 0            | 0    |
| Annexation                             | 3    | 0    | 9    | 2            | 2    |
| Appeal                                 | 0    | 0    | 1    | 0            | 0    |
| Change of Use                          | 2    | 1    | 4    | 2            | 1    |
| Code Amendment                         | 0    | 0    | 0    | 4            | 4    |
| Community Plan/Amend                   | 5    | 3    | 8    | 9            | 1    |
| Concept Plan                           | 11   | 11   | 11   | 16           | 20   |
| Conditional Use                        | 6    | 6    | 8    | 3            | 2    |
| Final Plat                             | 25   | 24   | 38   | 30           | 26   |
| Home Occupation                        | 10   | 7    | 9    | 6            | 3    |
| General Plan Amendment                 | 7    | 5    | 2    | 4            | 0    |
| Lot Line Adjustment                    | 2    | 0    | 1    | 2            | 0    |
| MDA/Annexed                            | 4    | 3    | 1    | 19   0 d g e | 2    |
| Minor Subdivision                      | 5    | 1    | 5    | 5            | 6    |
| Other                                  | 2    | 0    | 0    | 1            | 0    |

|                                 |             |             |             |             |             |
|---------------------------------|-------------|-------------|-------------|-------------|-------------|
| <b>Parent Application</b>       | 6           | 2           | 0           | 0           | 0           |
| <b>Plat Amendment</b>           | 5           | 8           | 10          | 13          | 2           |
| <b>Preliminary Plat</b>         | 19          | 20          | 28          | 22          | 9           |
| <b>Rezone/GPA</b>               | 13          | 9           | 3           | 6           | 6           |
| <b>Sign Permit</b>              | 21          | 18          | 36          | 20          | 42          |
| <b>Site Plan – new/amend</b>    | 7           | 13          | 16          | 16          | 23          |
| <b>TUP</b>                      | 3           | 0           | 3           | 13          | 14          |
| <b>Variance</b>                 | 6           | 3           | 7           | 1           | 1           |
| <b>Village Plan/Amend</b>       | 0           | 2           | 2           | 6           | 6           |
| <b>Total Application</b>        | <b>227</b>  | <b>193</b>  | <b>292</b>  | <b>181</b>  | <b>179</b>  |
| <b>Average Applications/wk.</b> | <b>4.37</b> | <b>3.71</b> | <b>5.62</b> | <b>3.48</b> | <b>3.44</b> |

**Table 6 - Saratoga Springs Planning Applications**

As the City continues to grow, the workload for each department has increased concurrently with that growth. The city manager tasked each department head with developing a workload and personnel matrix to determine, using appropriate data analytics techniques, appropriate staffing levels. Based on these analyses, department heads submitted their requests for additional personnel for the next five years, including promotions of current staff. The approved personnel requests are located in the individual department sections in the Departmental Information section of this document. Any unapproved personnel requests are located in the budget request appendix.

#### *Capital Projects*

With this rapid population growth, the need for capita to support the exploding population is very acute. The following projects are needed at this time.

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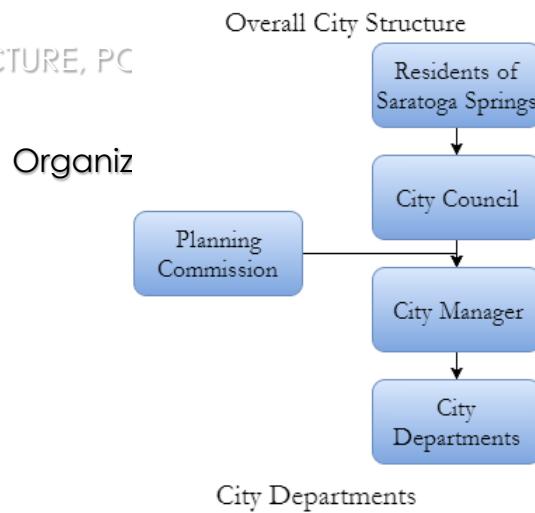
### Police Facility

- New police facility that houses the entire police department. The facility also houses the Justice Court department, including the court room and offices. Paid for out of Police Impact Fee Fund. Estimated: \$10,000,000. Completed December 2019.

### Patriot Park

- Patriot Park at Saratoga Springs is a full-service local baseball and recreational softball facility located within the City of Saratoga Springs, Utah. Construction of the park cost near \$14 million; including modern state-of-the-art buildings, an interactive playground and eight pickle-ball courts. While the city had a handful of existing soccer and football fields, there were no existing baseball fields, causing residents to have to travel to neighboring municipalities to participate in baseball and softball leagues.

## FINANCIAL STRUCTURE, PC



### *Fund Structure and Basis of Accounting*

In evaluating how to define the City for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in the related ~~FINANCIAL STRUCTURE POLICY AND PROCESSES~~ Governmental Accounting Standards. The City is considered financially accountable for an organization if the City appoints a voting majority of that organization's governing body, or there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on the City. The City is also considered financially accountable for an organization if that organization is fiscally dependent on the City. The City has no component units.

State law requires that budgets be prepared for the following funds: general fund, special revenue funds, debt service funds, and capital improvement funds. All City funds are accounted for in accordance with Generally Accepted Accounting Principles (GAAP).

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The use of financial resources to acquire capital assets are shown as assets in the government-wide financial statements, rather than reported as expenditures in the governmental fund financial statements. Proceeds of long-term debt are recorded as a liability in the government-wide financial statements, rather than as another financing source in the governmental fund financial statements. Amounts paid to reduce long-term debt in the government-wide financial statements are reported as a reduction of the related liability, rather than expenditures in the governmental fund statements.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter (generally within sixty days) to pay liabilities of the current period. Expenditures are generally recorded when a liability is incurred, as under the accrual method of accounting. However, debt service expenditures, as well as expenditure related to compensated absences and claims and judgments are recorded when payment is due.

Sales and use taxes, franchise taxes and earned but un-reimbursed state and federal grants associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal year. Property taxes are measurable as of the date levied and available only when cash is received by the county treasurer prior to the City's fiscal year end and remitted to the City within sixty days of its fiscal year end.

The City reports the following governmental funds:

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General Fund - The General Fund is the primary operating fund. It is used to account for all financial resources of the City not accounted for by a separate, specialized fund.

Special Revenue Fund – The Special Revenue Fund is used to account for the proceeds of specific revenue sources that are restricted or committed for specified purposes. The City has one special revenue fund that operates the street light program funded by property owner assessments.

Capital Projects Fund – the Capital Projects Fund is used to account for financial resources used for the acquisition or construction of major capital improvements (other than those financed by proprietary funds.)

The City reports the following proprietary fund types as enterprise funds:

Street Lighting Fund – The Street Lighting Fund accounts for the street lighting system of the City for its residents.

Water Utility Fund – The Water Utility Fund accounts for the water distribution system of the City for its residents.

Sewer Utility Fund – The Sewer Utility Fund accounts for the sewage collection systems of the City for its residents.

Storm Drain Utility Fund – The Storm Drain Utility Fund accounts for the various storm drain collection and retention systems in the City for its residents.

Garbage Collection Utility Fund – The Garbage Collection Utility Fund accounts for the collection and disposal of garbage for City residents.

During the course of operations, the government has activity between funds for various purposes. Any residual balances outstanding at year-end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Generally, the effect of inter-fund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments to the General Fund by the Enterprise Funds for providing administrative, billing, and facility costs for such funds. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Enterprise funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with an enterprise fund's principal ongoing operation. The principal operating revenues of the enterprise funds are charges to customers to the system. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

| Fund Type | Fund Category        | Department/Individual Fund            |
|-----------|----------------------|---------------------------------------|
| FINANCIAL | General (10)         | Administrative                        |
|           |                      | HR                                    |
|           |                      | Planning                              |
|           |                      | Engineering/GIS                       |
|           |                      | Building                              |
|           |                      | Parks and Open Space                  |
|           |                      | Streets                               |
|           |                      | Public Works                          |
|           |                      | Public Improvements                   |
|           |                      | Treasurer                             |
| GENERAL   | Debt Service         | Recorder                              |
|           |                      | Legal                                 |
|           |                      | Justice Court                         |
|           |                      | Streets                               |
|           |                      | Civic Events                          |
|           |                      | Library                               |
|           |                      | Recreation                            |
|           |                      | Public Relations/Economic Development |
|           |                      | Utility Billing                       |
|           |                      | Police                                |
| GENERAL   | Special Revenue Fund | Police - Bluffdale                    |
|           |                      | Fire                                  |
|           |                      | Non-Departmental                      |
|           |                      | General City Buildings                |
|           |                      | Debt Service (40)                     |
|           |                      | SAA Debt Service (41)                 |
|           |                      | Zone 2 SID (24)                       |
|           |                      | Capital Projects                      |
|           |                      | Parks and Open Space (32)             |
|           |                      | Public Safety (34)                    |
| GENERAL   | Proprietary          | Streets (33)                          |
|           |                      | Storm Drain (31)                      |
|           |                      | General Capital Projects (35)         |
|           |                      | Enterprise                            |
|           |                      | <u>Major Funds</u>                    |
|           |                      | Water (51)                            |
|           |                      | Sewer (52)                            |
|           |                      | Storm Drain (54)                      |
|           |                      | <u>Non-Major Funds</u>                |
|           |                      | Street Lighting (50)*                 |
| GENERAL   | Proprietary          | Garbage (55)                          |
|           |                      | Capital Projects                      |
|           |                      | Wastewater Impact Fee (53)            |
|           |                      | Culinary Water Impact Fee (56)        |
|           |                      | Secondary Water Impact Fee (57)       |
|           |                      | Water Rights (58)                     |
|           |                      |                                       |
|           |                      |                                       |
|           |                      |                                       |
|           |                      |                                       |

**Table 7 - Functional Units by Fund Type**

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\*Fund 22 and 23 were Special Improvement Districts combined into the Street Lighting (50) enterprise fund.

### *Long-term Financial Policies*

The long-term financial policies for the City are found in the Policies and Objectives section near the end of the document.

## **FINANCIAL STRUCTURE, POLICY, AND PROCESS**

### *Budget Process*

The budget process is a way to link Council's goals to the day-to-day operations of the City. Through the budget process, the Council will adopt a budget and financial plan that will serve as a policy document for implementing the Council's goals and objectives. The budget provides the staff and other resources necessary to accomplish goals and programs established by the City Council as well as a plan that establishes performance expectations for each department.

The budget process is an essential element of financial planning, management, control, and evaluation for the City. Additionally, the budget process offers a series of public hearings for consumers of governmental services to give input on city sponsored programs and levels of services.

According to state statute, the budget officer (City Manager) shall prepare and file a proposed budget with the City Council by the first scheduled Council meeting in May. The proposed budget must be available for public inspection during normal business hours after it has been filed with the City Council. The Council holds at least one public hearing on the proposed budget. Before June 22, the Council must adopt either a tentative budget if the certified tax rate is to be exceeded (tax increase) or a final budget and proposed tax rate (no tax increase). If there is a property tax increase, the Council holds an additional public hearing before adopting the budget by August 17. This year there is no property tax increased proposed as part of the City Managers recommended budget.

The City begins the budget process in January with the City Council identifying goals and objectives for the next year. Each department director is responsible for preparing budget requests for each program, under the assumption that basic services will be maintained at current levels and adequately funded. Council objectives are addressed either in the current level budget or as additional options for enhanced, increased, or decreased service levels proposed by the departments. The City Manager reviews budget requests, including budget options, with each department director and develops a proposed budget balanced within the limits of the current available resources or with a proposed increase in fees and/or tax revenues. Between the second City Council meeting in March and the first meeting in June, the Council has the opportunity to review the proposed budget, consider public comment, and finally, adopt a balanced budget. The operating budget is adopted on an annual basis. Capital construction normally takes place over more than one fiscal year; therefore, capital budgets are adopted on a project length basis.

### Budgetary Control

Budgetary control of each fund is maintained at the department level. Department directors play an active and important role in controlling the budget. Expenditures may not exceed appropriations at the department level. The City Council may amend the budget by motion during the fiscal year; however, increases in overall fund budgets (governmental funds) require a public hearing. However, enterprise fund budgets may be increased by the City Council without a public hearing.

### Considerations for Funding

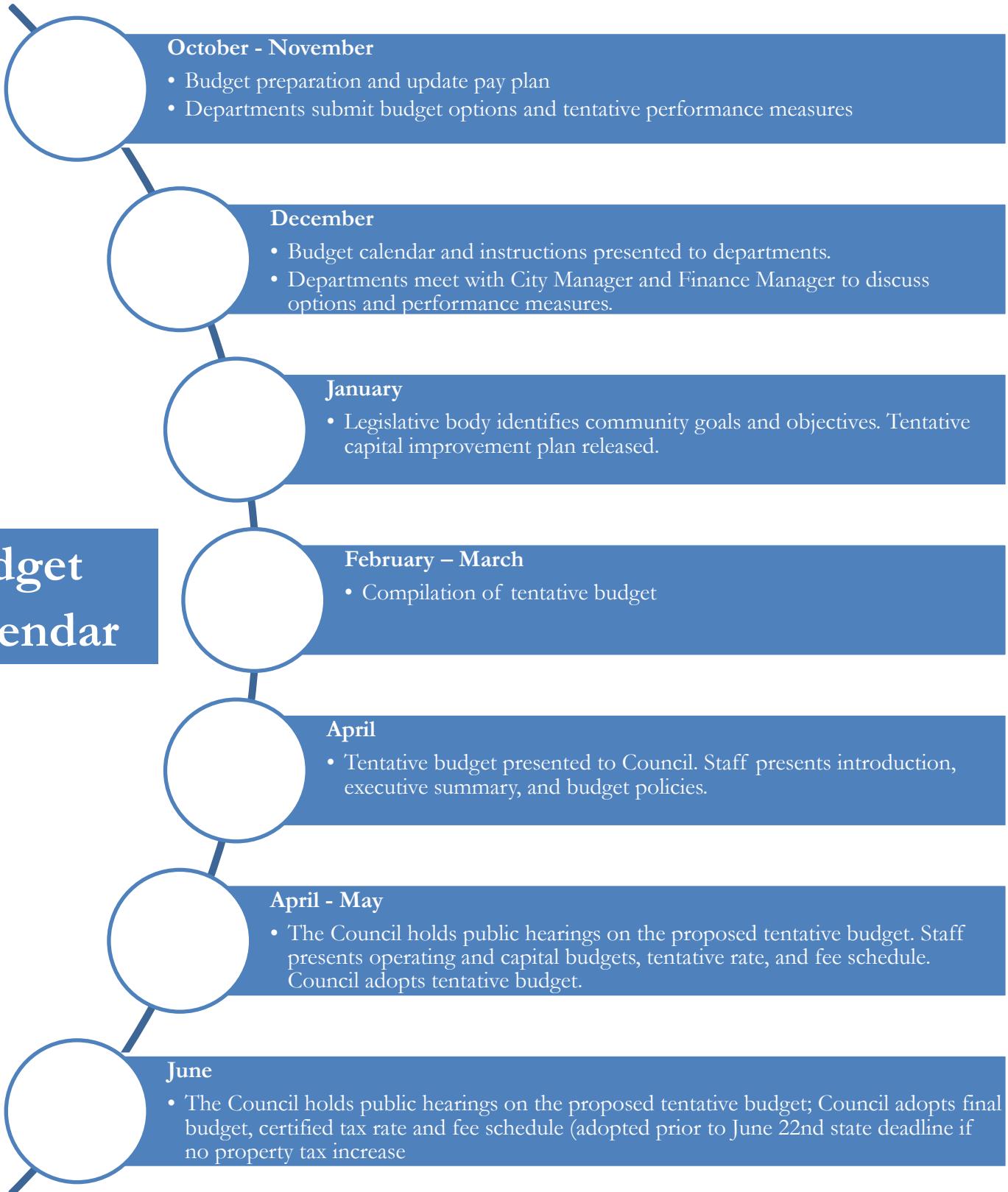
Requests for increased funding or levels of service should be considered at one time rather than in isolation or on a “piecemeal” basis. This policy does not preclude budget adjustments pursuant to state laws, but encourages that budget decisions, where possible, be part of the comprehensive process.

### **FINANCIAL STRUCTURE, POLICY, AND PROCESS**

Departments are given specific instructions during the budget process that all budget requests must meet certain criteria prior to being considered by the City Council. Generally, the criteria is as follows: (1) budget requests are directly tied to the established Council goals, (2) the department can demonstrate through quantifiable means that there is an outstanding need, or (3) the request is offset by a new revenue source, or (4) the request is directly tied to an expense reduction in the department’s existing operating budget. Consideration must be given that new requests might require a budget reduction in future budget cycles to offset the request. This stringent process assists the City in acting fiscally responsible and clearly communicates expectations for budget requests. In addition to the above-mentioned criteria, all requests should meet at least one of the following criteria:

1. Requests should be offset with equal or greater reductions within a department’s budget.
2. New personnel requests must be discussed with the City Manager prior to submitting the request.
3. Requests are offset with budget reductions in the same budget category. For example, a new personnel request should be offset with existing personnel funding, materials should offset materials, etc. Personnel requests offsetting existing funds other than personnel are discouraged and will be subjected to a heightened review.
4. Request demonstrates an exceptional need that could not have been anticipated during the budget process.
5. Request is specific for a Council program or goal.
6. Request generates new revenues.
7. Request fulfills federal, state, or local mandates.

# Budget Calendar



### Additional Budget Dates and Deadlines

- July 17 – Budget due to State Auditor’s Office (no property tax increase)
- August 30 - Budget published and available on-line
- September 17 - Budget due to State Auditor’s Office (property tax increase)
- September 17- Submit Budget Document to Government Finance Officers Association for their Budget Presentation Award
- September 30 – Final Budget Document made available

On or before the last day of the fiscal period in which a final budget has been adopted, budget amendments may become necessary to increase estimated revenues and appropriation budgets in certain funds. The Council, prior to approving budget amendments, must hold a public hearing to solicit public input.

### Budget Award

It is the intent of the City Manager to present this budget document to The Government Finance Officers Association of the United States and Canada (GFOA) for the Distinguished Budget Presentation. To receive this award, the City must publish the document that meets program criteria as a policy document, operations guide, financial plan, and communication device. The award is significant because it demonstrates adherence to budget policies and positive planning efforts. The award is an external measure of the proactive budgeting practices the City is employing and is valid for a period of one year. We believe this budget conforms to GFOA requirements and we will submit the budget when we apply for this prestigious award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Saratoga Springs  
Utah**

For the Fiscal Year Beginning

**July 1, 2019**

*Christopher P. Morrell*

Executive Director

This section is a discussion about the revenues, expenditures, debt service, capital projects, and the effect of those capital projects for each major fund. These terms are defined as the following:

#### FINANCIAL SUMMARY

- Fund Balance/Fund Equity— Difference between assets, liabilities, deferred outflows of resources, and deferred inflows of resources.
- Revenues: Income
- Expenditures – decreases in net financial resources not properly classified as other financing uses.
- Debt Service Fund: Governmental fund type used to account for accumulations of resources that are restricted, committed, or assigned to expenditure for principal and interest.
- Capital Projects Fund: Fund type used to account for financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets (excluding capital-related outflows financed by proprietary funds or for assets that will be held in trust for individuals, private organizations, or other governments).
- Effect of Capital Projects: The extent to which significant nonrecurring capital expenditures will affect the City's current and future operating budget and the services that the City provides.

#### Fund Balance

Fund balance is a crucial measure for understanding the financial health of any organization. Each fund starts the year with the previous year's ending fund balance. After revenues are added and expenditures are subtracted, the fund is left with an ending fund balance that is then used for the beginning fund balance next year. Fund balance is tracked for each individual fund and as a sum of the funds of the whole city. Below is a table that shows the ending fund balance as of FY 2020.

|                             | Ending Fund Balance Available for Appropriation |                      |                      |                      |                      |
|-----------------------------|---|----------------------|----------------------|----------------------|----------------------|
|                             | FY 2020   | FY 2019              | FY 2018              | FY 2017              | FY 2016              |
| General (10)                | \$ 7,332,119.00                                 | \$ 4,412,943.24      | \$ 3,662,232.00      | \$ 2,768,845         | \$ 2,989,076         |
| Street Lighting (22)        |   |                      | \$ 398,845.22        | \$ 361,314           | \$ 312,329           |
| SSD Street Lighting (23)    |   |                      | \$ 32,869.53         | \$ 26,488            | \$ 18,348            |
| Zone 2 SID (24)             | \$ 243,662.00                                   | \$ 4,427,030.98      | \$ 4,496,600.03      | \$ 4,379,086         | \$ 4,344,332         |
| Storm Drain Capital (31)    | \$ 2,241,099.00                                 | \$ 1,813,861.06      | \$ 1,269,716.70      | \$ 1,069,042         | \$ 553,884           |
| Parks Capital (32)          | \$ 3,141,390.00                                 | \$ 2,376,564.13      | \$ 1,497,951.56      | \$ 1,017,405         | \$ 2,395,262         |
| Roads Capital (33)          | \$ 1,985,979.00                                 | \$ 1,491,582.94      | \$ 3,023,906.96      | \$ 2,181,923         | \$ 4,828,253         |
| Public Safety (34)          | \$ 21,926.00                                    | \$ 2,374,539.21      | \$ 2,483,372.64      | \$ 1,930,155         | \$ 1,370,564         |
| General Capital Proj (35)   | \$ 6,495,878.00                                 | \$ 6,268,554.02      | \$ 8,610,092.21      | \$ 7,362,675         | \$ 4,841,397         |
| Street Lighting (50)        | \$ 548,344.00                                   | \$ 1,032,451.85      | \$ 83,878.03         | *New in FY 2017*     |                      |
| Water (51)                  | \$ 5,294,648.00                                 | \$ 3,040,533.57      | \$ 2,814,977.52      | \$ 2,556,521         | \$ 2,439,563         |
| Sewer (52)                  | \$ 7,056,006.00                                 | \$ 5,957,578.87      | \$ 5,340,190.06      | \$ 4,103,400         | \$ 3,000,071         |
| Wastewater Capital (53)     | \$ (1,671,708.00)                               | \$ 1,387,858.42      | \$ (207,883.06)      | \$ (371,007)         | \$ 167,594           |
| Storm Drain (54)            | \$ 1,142,490.00                                 | \$ 857,281.48        | \$ 149,651.71        | \$ (65,362)          | \$ 247,132           |
| Garbage (55)                | \$ 134,292.00                                   | \$ 353.65            | \$ 218,828.58        | \$ 122,315           | \$ 221,341           |
| Water Capital Proj (56)     | \$ 247,743.00                                   | \$ 343,500.22        | \$ 565,159.41        | \$ (1,174,180)       | \$ (359,254)         |
| Secondary Capital Proj (57) | \$ 4,675,132.00                                 | \$ 2,943,905.61      | \$ 2,306,149.45      | \$ 1,644,502         | \$ 601,720           |
| Water Rights (58)           | \$ 12,708,341.00                                | \$ 8,976,257.13      | \$ 5,264,964.50      | \$ 4,941,209         | \$ 2,865,587         |
| <b>Ending Fund Balance</b>  | <b>\$ 51,597,341</b>                            | <b>\$ 47,704,796</b> | <b>\$ 42,011,503</b> | <b>\$ 32,854,331</b> | <b>\$ 30,837,202</b> |

This includes Cash, Current Liabilities, and Current Receivables

**Table 8 - Ending Fund Balance History**

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Below is a table showing the beginning fund balance for each fund.

| Beginning Fund Balance Available for Appropriation |                         |                      |                      |                      |                   |
|--|-------------------------|----------------------|----------------------|----------------------|-------------------|
|  | FY 2021                 | FY 2020              | FY 2019              | FY 2018              | FY 2017           |
| General (10)                                       | \$ 7,332,119.00         | \$ 4,412,943.24      | \$ 3,662,232.00      | \$ 2,768,845         | 2,989,076         |
| Street Lighting (22)                               |                         |                      | \$ 398,845.22        | \$ 361,314           | 312,329           |
| SSD Street Lighting (23)                           |                         |                      | \$ 32,869.53         | \$ 26,488            | 18,348            |
| Zone 2 SID (24)                                    | \$ 243,662.00           | \$ 4,427,030.98      | \$ 4,496,600.03      | \$ 4,379,086         | 4,344,332         |
| Storm Drain Capital (31)                           | \$ 2,241,099.00         | \$ 1,813,861.06      | \$ 1,269,716.70      | \$ 1,069,042         | 553,884           |
| Parks Capital (32)                                 | \$ 3,141,390.00         | \$ 2,376,564.13      | \$ 1,497,951.56      | \$ 1,017,405         | 2,395,262         |
| Roads Capital (33)                                 | \$ 1,985,979.00         | \$ 1,491,582.94      | \$ 3,023,906.96      | \$ 2,181,923         | 4,828,253         |
| Public Safety (34)                                 | \$ 21,926.00            | \$ 2,374,539.21      | \$ 2,483,372.64      | \$ 1,930,155         | 1,370,564         |
| General Capital Proj (35)                          | \$ 6,495,878.00         | \$ 6,268,554.02      | \$ 8,610,092.21      | \$ 7,362,675         | 4,841,397         |
| Street Lighting (50)                               | \$ 548,344.00           | \$ 1,032,451.85      | \$ 83,878.03         | *New in 2017*        |                   |
| Water (51)   | \$ 5,294,648.00         | \$ 3,040,533.57      | \$ 2,814,977.52      | \$ 2,556,521         | 2,439,563         |
| Sewer (52)   | \$ 7,056,006.00         | \$ 5,957,578.87      | \$ 5,340,190.06      | \$ 4,103,400         | 3,000,071         |
| Wastewater Capital (53)                            | \$ (1,671,708.00)       | \$ 1,387,858.42      | \$ (207,883.06)      | \$ (371,007)         | 167,594           |
| Storm Drain (54)                                   | \$ 1,142,490.00         | \$ 857,281.48        | \$ 149,651.71        | \$ (65,362)          | 247,132           |
| Garbage (55)                                       | \$ 134,292.00           | \$ 353.65            | \$ 218,828.58        | \$ 122,315           | 221,341           |
| Water Capital Proj (56)                            | \$ 247,743.00           | \$ 343,500.22        | \$ 565,159.41        | \$ (1,174,180)       | (359,254)         |
| Secondary Capital Proj (57)                        | \$ 4,675,132.00         | \$ 2,943,905.61      | \$ 2,306,149.45      | \$ 1,644,502         | 601,720           |
| Water Rights (58)                                  | \$ 12,708,341.00        | \$ 8,976,257.13      | \$ 5,264,964.50      | \$ 4,941,209         | 2,865,587         |
| <b>Beginning Fund Balance</b>                      | <b>\$ 51,597,341.00</b> | <b>\$ 47,704,796</b> | <b>\$ 42,011,503</b> | <b>\$ 32,854,331</b> | <b>30,837,202</b> |

This includes Cash, Current Liabilities, and Current Receivables

**Table 9 - Beginning Fund Balance History**

#### Revenues

Revenues represent the various sources of income for an organization. The tables below show the increase or decrease in revenues by fund, category, and by category percentage.

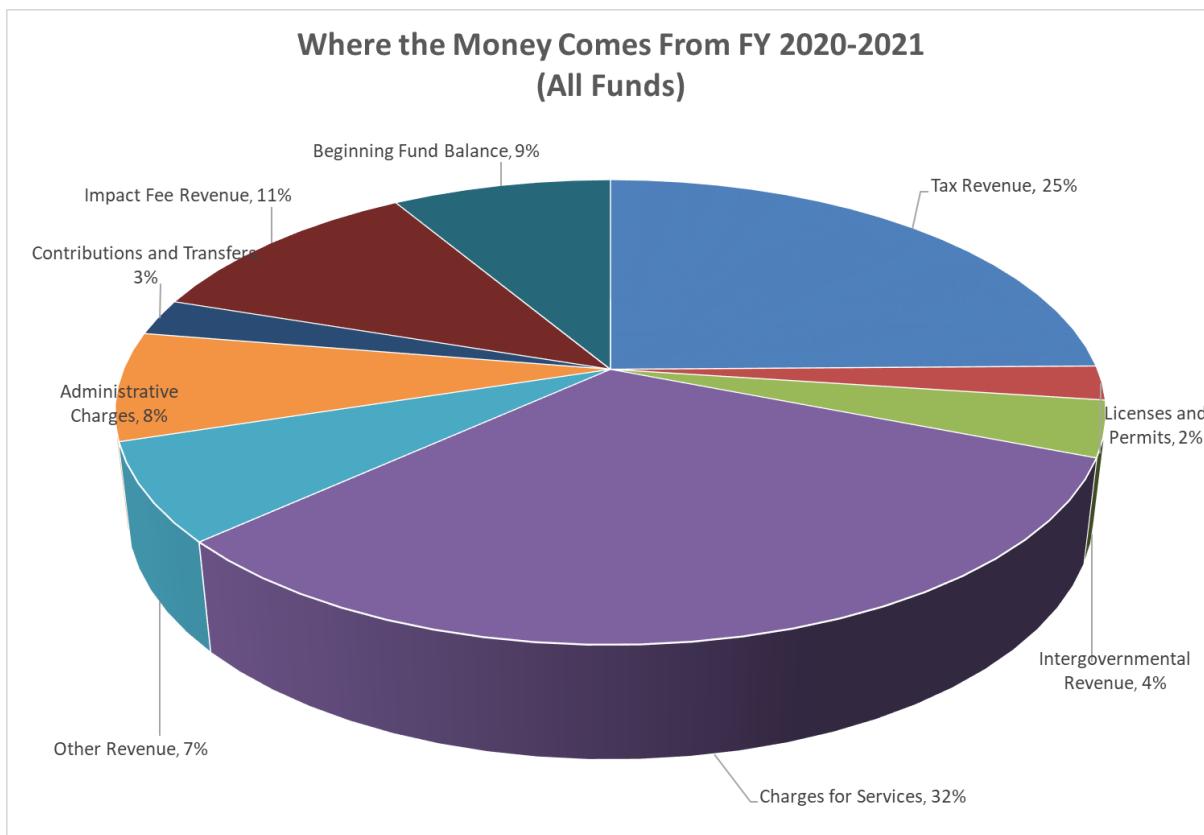
| Revenues By Fund                   | 2020 Actual | 2021 Budget | 2022 Plan  | 2023 Plan  | 2024 Plan  | 2025 Plan  |
|------------------------------------|-------------|-------------|------------|------------|------------|------------|
| <b>General (10)</b>                | 20,939,793  | 22,306,193  | 23,182,467 | 24,715,600 | 26,384,298 | 28,212,145 |
| % Change from Prior Year           | 0%          | 7%          | 4%         | 7%         | 7%         | 7%         |
| % of Total Revenues                | 45%         | 50%         | 51%        | 53%        | 54%        | 56%        |
| <b>Zone 2 SID (24)</b>             | 185,000     | 185,000     | 185,000    | 185,000    | 185,000    | 185,000    |
| % Change from Prior Year           | 1%          | 0%          | 0%         | 0%         | 0%         | 0%         |
| % of Total Revenues                | 0%          | 0%          | 0%         | 0%         | 0%         | 0%         |
| <b>Storm Drain Capital (31)</b>    | 687,213     | 687,213     | 500,000    | 500,000    | 500,000    | 500,000    |
| % Change from Prior Year           | -62%        | 0%          | -27%       | 0%         | 0%         | 0%         |
| % of Total Revenues                | 1%          | 2%          | 1%         | 1%         | 1%         | 1%         |
| <b>Parks Capital (32)</b>          | 900,000     | 900,000     | 900,000    | 900,000    | 900,000    | 900,000    |
| % Change from Prior Year           | -25%        | 0%          | 0%         | 0%         | 0%         | 0%         |
| % of Total Revenues                | 2%          | 2%          | 2%         | 2%         | 2%         | 2%         |
| <b>Roads Capital (33)</b>          | 800,000     | 800,000     | 808,000    | 816,080    | 824,241    | 832,483    |
| % Change from Prior Year           | 0%          | 0%          | 1%         | 1%         | 1%         | 1%         |
| % of Total Revenues                | 2%          | 2%          | 2%         | 2%         | 2%         | 2%         |
| <b>Public Safety (34)</b>          | 300,000     | 300,000     | 300,000    | 300,000    | 300,000    | 300,000    |
| % Change from Prior Year           | 0%          | 0%          | 0%         | 0%         | 0%         | 0%         |
| % of Total Revenues                | 1%          | 1%          | 1%         | 1%         | 1%         | 1%         |
| <b>General Capital Proj (35)</b>   | 2,473,176   | 843,229     | 742,099    | 742,099    | 742,099    | 742,100    |
| % Change from Prior Year           | -17%        | -66%        | -12%       | 0%         | 0%         | 0%         |
| % of Total Revenues                | 5%          | 2%          | 2%         | 2%         | 2%         | 1%         |
| <b>Debt Service (40)</b>           | 293,500     | 293,500     | 293,688    | 293,745    | 293,778    | 293,778    |
| % Change from Prior Year           | 0%          | 0%          | 0%         | 0%         | 0%         | 0%         |
| % of Total Revenues                | 1%          | 1%          | 1%         | 1%         | 1%         | 1%         |
| <b>SAA Debt Service (41)</b>       | 688,445     | 0           | 0          | 0          | 0          | 0          |
| % Change from Prior Year           | 0%          | -100%       | 0%         | 0%         | 0%         | 0%         |
| % of Total Revenues                | 1%          | 0%          | 0%         | 0%         | 0%         | 0%         |
| <b>Street Lighting (50)</b>        | 304,000     | 464,069     | 464,069    | 464,069    | 464,069    | 464,069    |
| % Change from Prior Year           | 0%          | 53%         | 0%         | 0%         | 0%         | 0%         |
| % of Total Revenues                | 1%          | 1%          | 1%         | 1%         | 1%         | 1%         |
| <b>Water (51)</b>                  | 5,612,196   | 4,805,001   | 4,805,001  | 4,805,001  | 4,805,001  | 4,805,001  |
| % Change from Prior Year           | -13%        | -14%        | 0%         | 0%         | 0%         | 0%         |
| % of Total Revenues                | 12%         | 11%         | 11%        | 10%        | 10%        | 10%        |
| <b>Sewer (52)</b>                  | 3,950,000   | 4,151,885   | 4,154,885  | 4,157,945  | 4,161,066  | 4,164,250  |
| % Change from Prior Year           | 7%          | 5%          | 0%         | 0%         | 0%         | 0%         |
| % of Total Revenues                | 8%          | 9%          | 9%         | 9%         | 9%         | 8%         |
| <b>Wastewater Capital (53)</b>     | 688,000     | 700,000     | 700,000    | 700,000    | 700,000    | 700,000    |
| % Change from Prior Year           | -94%        | 2%          | 0%         | 0%         | 0%         | 0%         |
| % of Total Revenues                | 1%          | 2%          | 2%         | 1%         | 1%         | 1%         |
| <b>Storm Drain (54)</b>            | 980,811     | 980,811     | 980,811    | 980,811    | 980,811    | 980,811    |
| % Change from Prior Year           | -3%         | 0%          | 0%         | 0%         | 0%         | 0%         |
| % of Total Revenues                | 2%          | 2%          | 2%         | 2%         | 2%         | 2%         |
| <b>Garbage (55)</b>                | 1,149,199   | 1,298,238   | 1,149,119  | 1,149,119  | 1,149,119  | 1,149,119  |
| % Change from Prior Year           | 0%          | 13%         | -11%       | 0%         | 0%         | 0%         |
| % of Total Revenues                | 2%          | 3%          | 3%         | 2%         | 2%         | 2%         |
| <b>Water Capital Proj (56)</b>     | 1,275,000   | 1,275,000   | 1,277,000  | 1,279,020  | 1,281,060  | 1,283,121  |
| % Change from Prior Year           | -4%         | 0%          | 0%         | 0%         | 0%         | 0%         |
| % of Total Revenues                | 3%          | 3%          | 3%         | 3%         | 3%         | 3%         |
| <b>Secondary Capital Proj (57)</b> | 4,262,798   | 3,384,916   | 3,384,916  | 3,384,916  | 3,384,916  | 3,384,916  |
| % Change from Prior Year           | 255%        | -21%        | 0%         | 0%         | 0%         | 0%         |
| % of Total Revenues                | 9%          | 8%          | 7%         | 7%         | 7%         | 7%         |
| <b>Water Rights (58)</b>           | 1,410,000   | 1,410,000   | 1,410,000  | 1,410,000  | 1,410,000  | 1,410,000  |
| % Change from Prior Year           | 0%          | 0%          | 0%         | 0%         | 0%         | 0%         |
| % of Total Revenues                | 3%          | 3%          | 3%         | 3%         | 3%         | 3%         |
| <b>Total Revenues</b>              | 46,899,131  | 44,785,055  | 45,237,055 | 46,783,405 | 48,465,459 | 50,306,792 |

**Table 9 - Government - Wide Revenues by Fund, Percentage Change from Prior Year, and As Percentage of Total Revenues**

| Revenues by Major Object           | 2020 Actual       | 2021 Budget       | 2022 Plan         | 2023 Plan         | 2024 Plan         | 2025 Plan         |
|------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Tax Revenue</b>                 | <b>9,811,641</b>  | <b>11,089,899</b> | <b>12,482,523</b> | <b>13,727,830</b> | <b>15,105,192</b> | <b>16,629,138</b> |
| % Change from Prior Year           | 14%               | 13%               | 13%               | 10%               | 10%               | 10%               |
| % of Total Revenues                | 21%               | 25%               | 28%               | 29%               | 31%               | 33%               |
| <b>Licenses and Permits</b>        | <b>1,060,875</b>  | <b>1,062,756</b>  | <b>1,064,526</b>  | <b>1,066,435</b>  | <b>1,068,400</b>  | <b>1,070,425</b>  |
| % Change from Prior Year           | -22%              | 0%                | 0%                | 0%                | 0%                | 0%                |
| % of Total Revenues                | 2%                | 2%                | 2%                | 2%                | 2%                | 2%                |
| <b>Intergovernmental Revenue</b>   | <b>1,101,857</b>  | <b>1,729,678</b>  | <b>1,188,617</b>  | <b>1,234,938</b>  | <b>1,274,181</b>  | <b>1,314,904</b>  |
| % Change from Prior Year           | -23%              | 57%               | -31%              | 4%                | 3%                | 3%                |
| % of Total Revenues                | 2%                | 4%                | 3%                | 3%                | 3%                | 3%                |
| <b>Charges for Services</b>        | <b>14,620,218</b> | <b>14,439,333</b> | <b>14,509,038</b> | <b>14,571,640</b> | <b>14,635,911</b> | <b>14,701,899</b> |
| % Change from Prior Year           | -3%               | -1%               | 0%                | 0%                | 0%                | 0%                |
| % of Total Revenues                | 31%               | 32%               | 32%               | 31%               | 30%               | 29%               |
| <b>Other Revenue</b>               | <b>2,863,877</b>  | <b>3,060,743</b>  | <b>2,511,546</b>  | <b>2,514,045</b>  | <b>2,516,591</b>  | <b>2,519,184</b>  |
| % Change from Prior Year           | -35%              | 7%                | -18%              | 0%                | 0%                | 0%                |
| % of Total Revenues                | 6%                | 7%                | 6%                | 5%                | 5%                | 5%                |
| <b>Administrative Charges</b>      | <b>3,220,955</b>  | <b>3,382,002</b>  | <b>3,551,103</b>  | <b>3,728,658</b>  | <b>3,915,091</b>  | <b>4,110,845</b>  |
| % Change from Prior Year           | 16%               | 5%                | 5%                | 5%                | 5%                | 5%                |
| % of Total Revenues                | 7%                | 8%                | 8%                | 8%                | 8%                | 8%                |
| <b>Contributions and Transfers</b> | <b>3,561,705</b>  | <b>1,136,729</b>  | <b>1,035,787</b>  | <b>1,035,844</b>  | <b>1,035,877</b>  | <b>1,035,878</b>  |
| % Change from Prior Year           | -60%              | -68%              | -9%               | 0%                | 0%                | 0%                |
| % of Total Revenues                | 8%                | 3%                | 2%                | 2%                | 2%                | 2%                |
| <b>Impact Fee Revenue</b>          | <b>5,065,000</b>  | <b>5,065,000</b>  | <b>5,075,000</b>  | <b>5,085,100</b>  | <b>5,095,301</b>  | <b>5,105,604</b>  |
| % Change from Prior Year           | 0%                | 0%                | 0%                | 0%                | 0%                | 0%                |
| % of Total Revenues                | 11%               | 11%               | 11%               | 11%               | 11%               | 10%               |
| <b>Bond Revenue</b>                | <b>0</b>          | <b>0</b>          | <b>0</b>          | <b>0</b>          | <b>0</b>          | <b>0</b>          |
| % Change from Prior Year           | 0%                | 0%                | 0%                | 0%                | 0%                | 0%                |
| % of Total Revenues                | 0%                | 0%                | 0%                | 0%                | 0%                | 0%                |
| <b>Grant Revenue</b>               | <b>0</b>          | <b>0</b>          | <b>0</b>          | <b>0</b>          | <b>0</b>          | <b>0</b>          |
| % Change from Prior Year           | 0%                | 0%                | 0%                | 0%                | 0%                | 0%                |
| % of Total Revenues                | 0%                | 0%                | 0%                | 0%                | 0%                | 0%                |
| <b>Beginning Fund Balance</b>      | <b>5,593,004</b>  | <b>3,818,915</b>  | <b>3,818,915</b>  | <b>3,818,915</b>  | <b>3,818,915</b>  | <b>3,818,915</b>  |
| % Change from Prior Year           | -41%              | -32%              | 0%                | 0%                | 0%                | 0%                |
| % of Total Revenues                | 12%               | 9%                | 8%                | 8%                | 8%                | 8%                |
| <b>Total Revenues</b>              | <b>46,899,131</b> | <b>44,785,055</b> | <b>45,237,055</b> | <b>46,783,405</b> | <b>48,465,459</b> | <b>50,306,792</b> |

**Table 10 - Government - Wide Revenues by Major Object, Percentage Change from Prior Year, and As Percentage of Total Revenues**

Revenue comes from a variety of sources. Each source will be discussed in the individual fund sections. Below is an overview of the various sources of revenue and their percentages.



## Graph 2 - Revenue Sources

### Revenue Forecasting

The City has endorsed the recommended practices issued by the *National Advisory Council on State and Local Budgeting* addressing budgeting and financial planning, specifically the six revenue forecasting practices.

- Multi-year revenue/resource projections
- Maintaining an in-depth understanding of revenues/resources
- Assessing the effects of potential changes to revenue source rates and bases
- Periodically estimating the impact and potential foregone revenue/resources as a result of policies that exempt from payment, provide discounts and credits, or otherwise favor a particular category of taxpayers or service users
- Developing a process for achieving consensus on the forecast of revenues used to estimate available resources for a budget
- Preparing and maintaining a revenue manual that documents revenue sources and factors relevant to present and projected future levels of those revenues

### Methodology

When the City begins the budget preparation process, many factors are considered when determining future revenues. The City uses qualitative and quantitative approaches to forecasting revenues that include, but are not limited to:

- Trend Analysis
- Economic Reviews and Publications
- Departmental Surveys
- National, State, and Local Policy Changes
- Comparing Revenue Collections against Projections
- Consensus, Expert, and Judgmental Forecasting

Both forecasting methods include global, national, state, and local analysis that may affect revenues and financial planning. Using data from previous years and other data noted above, the City projects the revenues. The additional revenue above the previous year is then apportioned to the various departmental requests depending on their importance, priority, and severity.



### *Expenditures*

Expenditures represent the cost of providing services. Like revenues, each fund has its own set of expenditures. Below are tables that sum the total expenditures by fund, by category, and by percentage of category. The final table represents the percent change in expenditures from each prior year.

| Expenditures by Fund               | 2020 Actual | 2021 Budget | 2022 Plan  | 2023 Plan  | 2024 Plan  | 2025 Plan  |
|------------------------------------|-------------|-------------|------------|------------|------------|------------|
| <b>General (10)</b>                | 20,939,793  | 21,093,474  | 21,093,474 | 23,915,273 | 23,915,274 | 23,915,275 |
| % Change from Prior Year           | 19%         | 1%          | 0%         | 13%        | 0%         | 0%         |
| % of Total Expenditures            | 44%         | 49%         | 51%        | 55%        | 55%        | 55%        |
| <b>Zone 2 SID (24)</b>             | 185,000     | 184,000     | 185,000    | 185,000    | 185,000    | 185,000    |
| % Change from Prior Year           | 1%          | -1%         | 1%         | 0%         | 0%         | 0%         |
| % of Total Expenditures            | 0%          | 0%          | 0%         | 0%         | 0%         | 0%         |
| <b>Storm Drain Capital (31)</b>    | 687,213     | 687,213     | 500,000    | 500,000    | 500,000    | 500,000    |
| % Change from Prior Year           | -62%        | 0%          | -27%       | 0%         | 0%         | 0%         |
| % of Total Expenditures            | 1%          | 2%          | 1%         | 1%         | 1%         | 1%         |
| <b>Parks Capital (32)</b>          | 900,000     | 900,000     | 900,000    | 900,000    | 900,000    | 900,000    |
| % Change from Prior Year           | -25%        | 0%          | 0%         | 0%         | 0%         | 0%         |
| % of Total Expenditures            | 2%          | 2%          | 2%         | 2%         | 2%         | 2%         |
| <b>Roads Capital (33)</b>          | 800,000     | 800,000     | 800,000    | 800,000    | 800,000    | 800,000    |
| % Change from Prior Year           | 0%          | 0%          | 0%         | 0%         | 0%         | 0%         |
| % of Total Expenditures            | 2%          | 2%          | 2%         | 2%         | 2%         | 2%         |
| <b>Public Safety (34)</b>          | 300,000     | 300,000     | 300,000    | 300,000    | 300,000    | 300,000    |
| % Change from Prior Year           | 0%          | 0%          | 0%         | 0%         | 0%         | 0%         |
| % of Total Expenditures            | 1%          | 1%          | 1%         | 1%         | 1%         | 1%         |
| <b>General Capital Proj (35)</b>   | 3,018,584   | 843,229     | 843,239    | 843,239    | 843,239    | 843,239    |
| % Change from Prior Year           | 7%          | -72%        | 0%         | 0%         | 0%         | 0%         |
| % of Total Expenditures            | 6%          | 2%          | 2%         | 2%         | 2%         | 2%         |
| <b>Debt Service (40)</b>           | 293,500     | 293,500     | 293,500    | 293,500    | 293,500    | 293,500    |
| % Change from Prior Year           | 0%          | 0%          | 0%         | 0%         | 0%         | 0%         |
| % of Total Expenditures            | 1%          | 1%          | 1%         | 1%         | 1%         | 1%         |
| <b>SAA Debt Service (41)</b>       | 631560      | 0           | 0          | 0          | 0          | 0          |
| % Change from Prior Year           | -8%         | -100%       | 0%         | 0%         | 0%         | 0%         |
| % of Total Expenditures            | 1%          | 0%          | 0%         | 0%         | 0%         | 0%         |
| <b>Street Lighting (50)</b>        | 513,800     | 464,069     | 469,161    | 469,161    | 469,161    | 469,161    |
| % Change from Prior Year           | 0%          | -10%        | 1%         | 0%         | 0%         | 0%         |
| % of Total Expenditures            | 1%          | 1%          | 1%         | 1%         | 1%         | 1%         |
| <b>Water (51)</b>                  | 5,716,699   | 4,805,001   | 4,729,862  | 4,729,862  | 4,729,862  | 4,729,862  |
| % Change from Prior Year           | -11%        | -16%        | -2%        | 0%         | 0%         | 0%         |
| % of Total Expenditures            | 12%         | 11%         | 12%        | 11%        | 11%        | 11%        |
| <b>Sewer (52)</b>                  | 4,078,504   | 4,151,885   | 4,151,885  | 4,151,885  | 4,151,885  | 4,151,885  |
| % Change from Prior Year           | 10%         | 2%          | 0%         | 0%         | 0%         | 0%         |
| % of Total Expenditures            | 9%          | 10%         | 10%        | 9%         | 9%         | 9%         |
| <b>Wastewater Capital (53)</b>     | 688,000     | 700,000     | 700,000    | 700,000    | 700,000    | 700,000    |
| % Change from Prior Year           | -86%        | 2%          | 0%         | 0%         | 0%         | 0%         |
| % of Total Expenditures            | 1%          | 2%          | 2%         | 2%         | 2%         | 2%         |
| <b>Storm Drain (54)</b>            | 980,810     | 980,811     | 980,811    | 980,811    | 980,811    | 980,811    |
| % Change from Prior Year           | -1%         | 0%          | 0%         | 0%         | 0%         | 0%         |
| % of Total Expenditures            | 2%          | 2%          | 2%         | 2%         | 2%         | 2%         |
| <b>Garbage (55)</b>                | 1,149,199   | 1,149,199   | 1,149,199  | 1,149,199  | 1,149,199  | 1,149,199  |
| % Change from Prior Year           | 0%          | 0%          | 0%         | 0%         | 0%         | 0%         |
| % of Total Expenditures            | 2%          | 3%          | 3%         | 3%         | 3%         | 3%         |
| <b>Water Capital Proj (56)</b>     | 1,275,000   | 1,275,000   | 1,275,000  | 1,275,000  | 1,275,001  | 1,275,002  |
| % Change from Prior Year           | 0%          | 0%          | 0%         | 0%         | 0%         | 0%         |
| % of Total Expenditures            | 3%          | 3%          | 3%         | 3%         | 3%         | 3%         |
| <b>Secondary Capital Proj (57)</b> | 4,262,798   | 3,384,916   | 1,200,000  | 1,200,003  | 1,200,003  | 1,200,003  |
| % Change from Prior Year           | 288%        | -21%        | -65%       | 0%         | 0%         | 0%         |
| % of Total Expenditures            | 9%          | 8%          | 3%         | 3%         | 3%         | 3%         |
| <b>Water Rights (58)</b>           | 1,410,000   | 1,410,000   | 1,410,000  | 1,410,000  | 1,410,000  | 1,410,000  |
| % Change from Prior Year           | 0%          | 0%          | 0%         | 0%         | 0%         | 0%         |
| % of Total Expenditures            | 3%          | 3%          | 3%         | 3%         | 3%         | 3%         |
| <b>Total Expenditures</b>          | 47,830,459  | 43,422,297  | 40,981,131 | 43,802,933 | 43,802,935 | 43,802,937 |

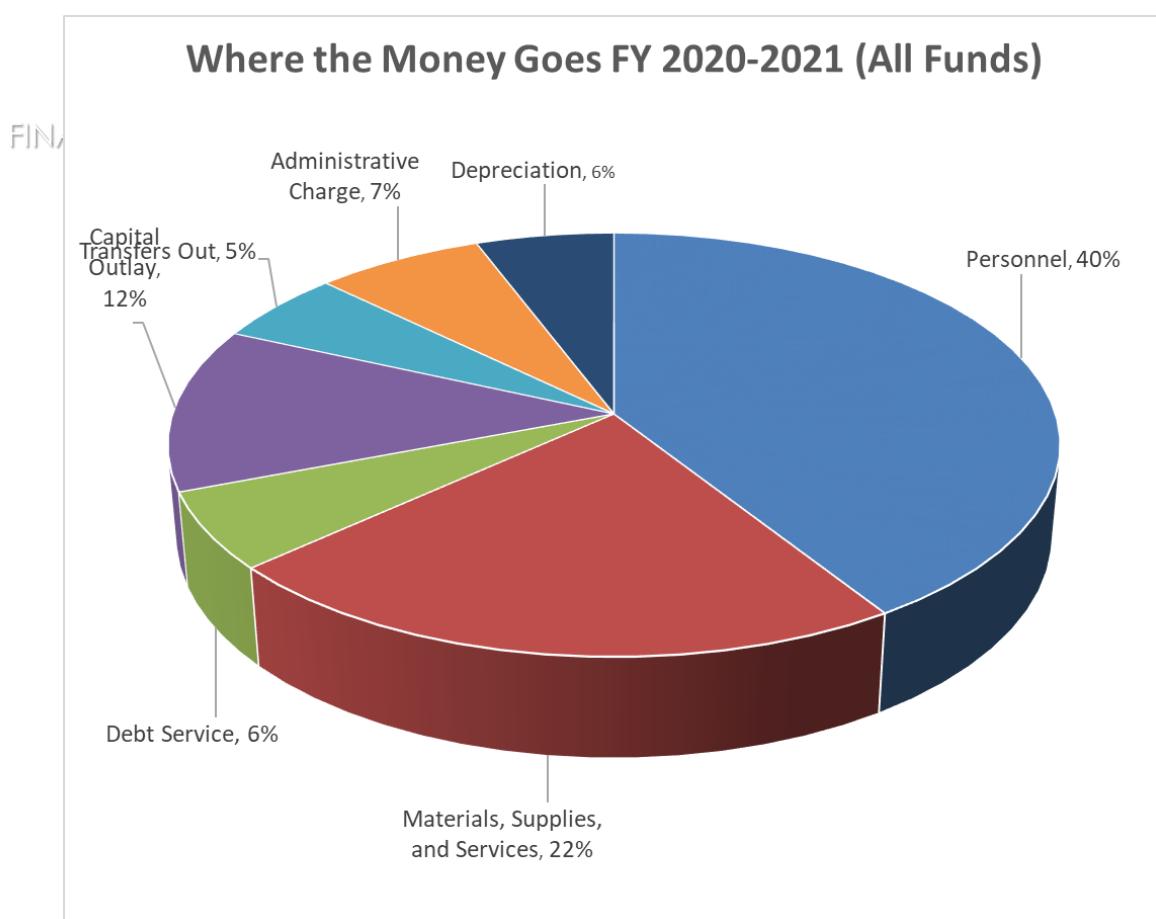
**Table 11 - Government-Wide Expenditures by Fund, by Percent Change, and as Percentage of Total Expenditures**

| Expenditures by Major Object             | 2020 Actual       | 2021 Budget       | 2022 Plan         | 2023 Plan         | 2024 Plan         | 2025 Plan         |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Personnel</b>                         | <b>16,759,078</b> | <b>17,323,153</b> | <b>18,438,056</b> | <b>18,438,056</b> | <b>18,438,056</b> | <b>18,438,056</b> |
| % Change from Prior Year                 | 25%               | 3%                | 6%                | 0%                | 0%                | 0%                |
| % of Total Expenditures                  | 35%               | 40%               | 45%               | 42%               | 42%               | 42%               |
| <b>Materials, Supplies, and Services</b> | <b>9,572,067</b>  | <b>9,447,397</b>  | <b>9,221,591</b>  | <b>9,221,591</b>  | <b>9,221,591</b>  | <b>9,221,591</b>  |
| % Change from Prior Year                 | -5%               | -1%               | -2%               | 0%                | 0%                | 0%                |
| % of Total Expenditures                  | 20%               | 22%               | 23%               | 21%               | 21%               | 21%               |
| <b>Debt Service</b>                      | <b>3,114,335</b>  | <b>2,487,575</b>  | <b>2,487,800</b>  | <b>2,487,802</b>  | <b>2,487,802</b>  | <b>2,487,802</b>  |
| % Change from Prior Year                 | 3%                | -20%              | 0%                | 0%                | 0%                | 0%                |
| % of Total Expenditures                  | 7%                | 6%                | 6%                | 6%                | 6%                | 6%                |
| <b>Capital Outlay</b>                    | <b>8,818,881</b>  | <b>5,312,172</b>  | <b>3,062,310</b>  | <b>3,062,310</b>  | <b>3,062,311</b>  | <b>3,062,312</b>  |
| % Change from Prior Year                 | -23%              | -40%              | -42%              | 0%                | 0%                | 0%                |
| % of Total Expenditures                  | 18%               | 12%               | 7%                | 7%                | 7%                | 7%                |
| <b>Transfers Out</b>                     | <b>3,314,231</b>  | <b>2,323,012</b>  | <b>2,369,507</b>  | <b>2,369,508</b>  | <b>2,369,508</b>  | <b>2,369,508</b>  |
| % Change from Prior Year                 | 21%               | -30%              | 2%                | 0%                | 0%                | 0%                |
| % of Total Expenditures                  | 7%                | 5%                | 6%                | 5%                | 5%                | 5%                |
| <b>Administrative Charge</b>             | <b>2,966,867</b>  | <b>2,966,867</b>  | <b>2,966,867</b>  | <b>2,966,867</b>  | <b>2,966,867</b>  | <b>2,966,867</b>  |
| % Change from Prior Year                 | 0%                | 0%                | 0%                | 0%                | 0%                | 0%                |
| % of Total Expenditures                  | 6%                | 7%                | 7%                | 7%                | 7%                | 7%                |
| <b>Depreciation</b>                      | <b>3,285,000</b>  | <b>2,435,000</b>  | <b>2,435,000</b>  | <b>2,435,000</b>  | <b>2,435,000</b>  | <b>2,435,000</b>  |
| % Change from Prior Year                 | 0%                | -26%              | 0%                | 0%                | 0%                | 0%                |
| % of Total Expenditures                  | 7%                | 6%                | 6%                | 6%                | 6%                | 6%                |
| <b>Total Expenditures</b>                | <b>47,830,459</b> | <b>42,295,176</b> | <b>40,981,131</b> | <b>40,981,134</b> | <b>40,981,135</b> | <b>40,981,136</b> |

**Table 12 - Government-Wide Expenditures by Object, by Percent Change, and as Percentage of Total Expenditures**

Expenditures did not increase by much this year, mostly due fewer capital projects occurring during the budget year.

There are several categories of expenditures. The figure below shows the percentage of each type/category of expenditure.



**Graph 3 - Expenditures by Type**

*Debt Service*

The City of Saratoga Springs issues debt on a conservative basis to fund capital projects. Under Utah State law, the City's outstanding general obligation debt should not exceed 4 percent of total assessed property value. Resources set aside for the repayment of the principal that are externally restricted may offset the general obligation debt subject to the limitation. Below is a table showing the legal debt limit for the City:

| Saratoga Springs Legal Debt Margin |                  |                  |                  |                  |                  |
|------------------------------------|------------------|------------------|------------------|------------------|------------------|
|                                    | 2015             | 2016             | 2017             | 2018             | 2019             |
| Debt Limit                         | \$ 46,402,900.00 | \$ 52,504,471.00 | \$ 63,029,818.00 | \$ 72,825,390.00 | \$ 81,195,508.00 |

**Table 13 - Legal Debt Margin**

The City currently has no property tax debt as of FY 2020-21.

**Bond Requirements**

The City currently has seven bonds for which it is responsible for repayment: a 2011 Sales Tax Revenue bond, a 2014 Water bond (refinance of 2005, 2006, and 2009 Water bonds) a 2012 Special Assessment Bond, a 2016 Special Assessment Bond for Mt. Saratoga, a 2016 Water Revenue Bond, a 2017 Sales Tax Revenue Bond and a 2018 Sewer Bond.

## Bond Rating

On May 5, 2011, the City of Saratoga Springs received its first bond rating. The City received an AA rating and a stable outlook from Standard and Poor's ratings agency. This rating is higher than expected based upon the population of the City. An AA rating from Standard and Poor's indicates that the City has a "very strong capacity to meet its financial commitments." Standard and Poor's identified several factors that lead to this high rating including:

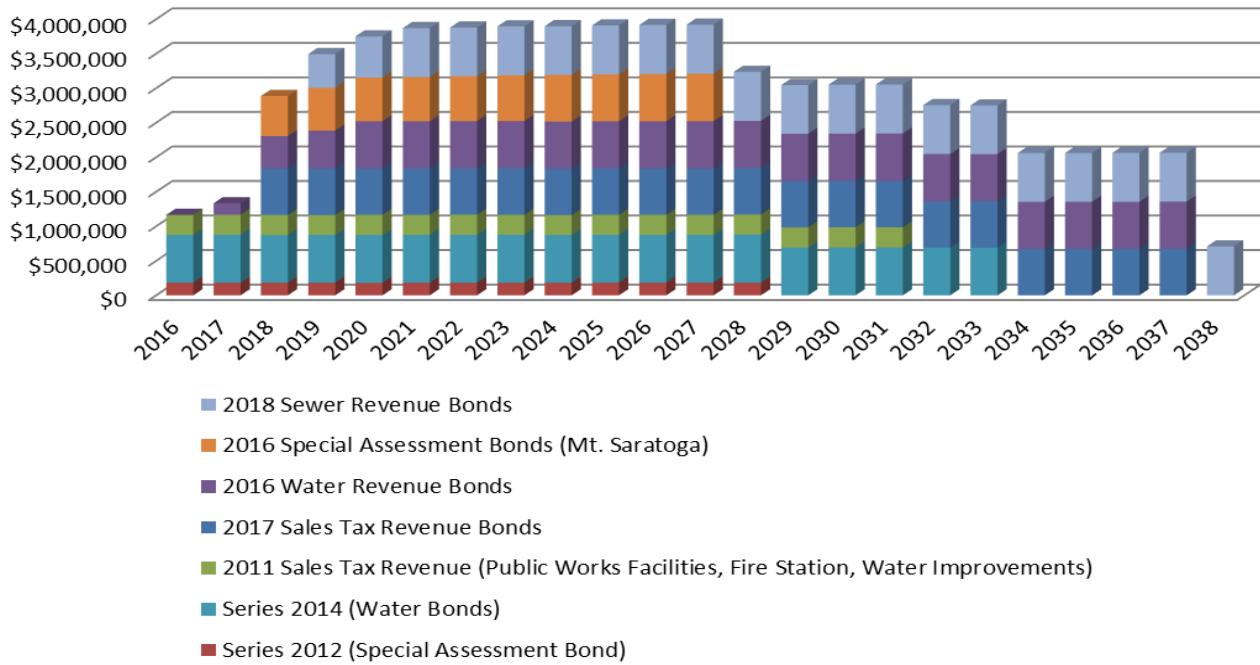
- Positive population trends, which will likely lead to continued revenue growth
- Very strong income levels and access to employment opportunities throughout the broad Salt Lake metro area economy
- Very strong coverage (5.5 times coverage)
- The City's median household effective buying income in 2010 was very strong at 136 % of the national level.

The stable outlook reflects Standard and Poor's expectation of continued very strong debt service coverage. By receiving the AA rating, it is estimated that the City saved 0.10 % to 0.15 %, which equates to \$50,000 over the life of the bonds compared with an "AA" rating.

## *Capital Projects*

Overall, the amount of capital investment in this fiscal year has decreased from last year to this year. Many of the projects that are included in this budget will be ongoing for several years and some of the projects from prior years are represented in this budget because the project is not finished. Capital projects will be discussed in their various individual funds.

## **Bond Requirements**



In this section, each fund's revenues, expenditures, debt service, capital projects, and the effect of those capital projects on future operating budgets will be discussed.

## Fund 10: General Fund (10)

| General Fund 10: Revenues & Expenditures |                   |                   |                   |                   |                   |                   |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Revenues                                 | 2020 Actual       | 2021 Budget       | 2022 Plan         | 2023 Plan         | 2024 Plan         | 2025 Plan         |
| Tax                                      | 9,811,641         | 11,089,899        | 12,482,523        | 13,727,830        | 15,105,192        | 16,629,138        |
| Licenses & Permits                       | 1,060,875         | 1,062,756         | 1,064,526         | 1,066,435         | 1,068,400         | 1,070,425         |
| Intergovernmental                        | 1,101,857         | 1,729,678         | 1,188,617         | 1,234,938         | 1,274,181         | 1,314,904         |
| Charges for Services                     | 2,662,773         | 2,558,328         | 2,774,152         | 2,833,694         | 2,894,844         | 2,957,648         |
| Other Revenue                            | 2,286,664         | 2,483,530         | 2,121,546         | 2,124,045         | 2,126,591         | 2,129,184         |
| Administrative Charges                   | 3,220,955         | 3,382,002         | 3,551,103         | 3,728,658         | 3,915,091         | 4,110,845         |
| Contributions and Transfers              | 795,029           | 0                 | 0                 | 0                 | 0                 | 0                 |
| <b>Fund Operating Revenues</b>           | <b>20,939,793</b> | <b>22,306,193</b> | <b>23,182,467</b> | <b>24,715,600</b> | <b>26,384,298</b> | <b>28,212,145</b> |
| <b>% Change From Prior Period</b>        | <b>0%</b>         | <b>7%</b>         | <b>4%</b>         | <b>7%</b>         | <b>7%</b>         | <b>7%</b>         |

**Table 14 - General Fund (10) Revenues**

| Expenditures                             | 2020 Actual       | 2021 Budget       | 2022 Plan         | 2023 Plan         | 2024 Plan         | 2025 Plan         |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Legislative                              | 144,715           | 150,978           | 150,978           | 150,978           | 150,978           | 150,978           |
| Administrative                           | 1,125,085         | 1,291,016         | 1,291,016         | 1,291,016         | 1,291,016         | 1,291,016         |
| Utility Billing                          | 242,693           | 232,902           | 232,902           | 232,902           | 232,902           | 232,902           |
| Treasurer                                | 240,117           | 236,763           | 236,763           | 236,763           | 236,763           | 236,763           |
| Recorder                                 | 205,457           | 213,370           | 213,370           | 213,370           | 213,370           | 213,370           |
| Attorney                                 | 419,372           | 461,545           | 461,545           | 461,545           | 461,545           | 461,545           |
| Justice Court                            | 270,408           | 322,008           | 322,008           | 322,008           | 322,008           | 322,008           |
| Non-Departmental                         | 623,516           | 607,516           | 607,516           | 607,516           | 607,516           | 607,516           |
| General Gov't Buildings & Grounds        | 295,739           | 190,139           | 190,139           | 190,139           | 190,139           | 190,139           |
| Planning and Zoning                      | 677,970           | 677,160           | 677,160           | 677,160           | 677,160           | 677,160           |
| Communications & Economic Development    | 154,243           | 153,337           | 153,337           | 153,337           | 153,337           | 153,337           |
| Police                                   | 5,780,787         | 5,912,298         | 5,912,298         | 5,912,298         | 5,912,298         | 5,912,298         |
| Fire                                     | 2,464,532         | 3,498,173         | 3,498,173         | 3,498,173         | 3,498,173         | 3,498,173         |
| Building                                 | 994,952           | 1,137,211         | 1,137,211         | 1,137,211         | 1,137,211         | 1,137,211         |
| Streets                                  | 853,571           | 923,012           | 923,012           | 923,012           | 923,012           | 923,012           |
| Engineering                              | 521,493           | 452,428           | 452,428           | 452,428           | 452,428           | 452,428           |
| Information Technology Services          | 342,926           | 357,182           | 357,182           | 357,182           | 357,182           | 357,182           |
| Public Improvements                      | 607,637           | 609,871           | 609,871           | 609,871           | 609,871           | 609,871           |
| Public Works                             | 696,309           | 694,439           | 694,439           | 694,439           | 694,439           | 694,439           |
| Parks & Open Space                       | 1,558,007         | 1,529,231         | 1,529,231         | 1,529,231         | 1,529,231         | 1,529,231         |
| Recreation                               | 584,881           | 590,561           | 590,561           | 590,561           | 590,561           | 590,561           |
| Library Services                         | 466,111           | 537,627           | 537,627           | 537,627           | 537,627           | 537,627           |
| Civic Events                             | 198,856           | 236,506           | 236,506           | 236,506           | 236,506           | 236,506           |
| Miscellaneous Expenses                   |                   |                   |                   |                   |                   |                   |
| <b>Total Fund Operating Expenditures</b> | <b>19,469,378</b> | <b>21,015,273</b> | <b>21,015,273</b> | <b>21,015,273</b> | <b>21,015,273</b> | <b>21,015,273</b> |
| Transfers and Other Uses                 | 1,470,415         | 78,201            | 78,201            | 2,900,000         | 2,900,001         | 2,900,002         |
| <b>Total Fund Expenditures</b>           | <b>20,939,793</b> | <b>21,093,474</b> | <b>21,093,474</b> | <b>23,915,273</b> | <b>23,915,274</b> | <b>23,915,275</b> |
| <b>% Change From Prior Period</b>        | <b>19%</b>        | <b>1%</b>         | <b>0%</b>         | <b>13%</b>        | <b>0%</b>         | <b>0%</b>         |

**Table 15 - General Fund (10) Expenditures**

### Revenue

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There are several sources of revenue for general funds:

- Property Tax – tax on property owned in the municipality
- Sales, Franchise, and Energy Tax – taxes on purchases, telecommunications, and utilities

- Charges for services – fees charged to users for goods or services
- Intergovernmental Revenue – revenue received from other government entities such as state or federal governments.
- Licenses and Permits – fees for building permits, business licenses, and liquor licenses
- Other Revenue – Interest earned, late fees and penalties, law enforcement fines and citations, miscellaneous receipts, Police contract with Bluffdale City.

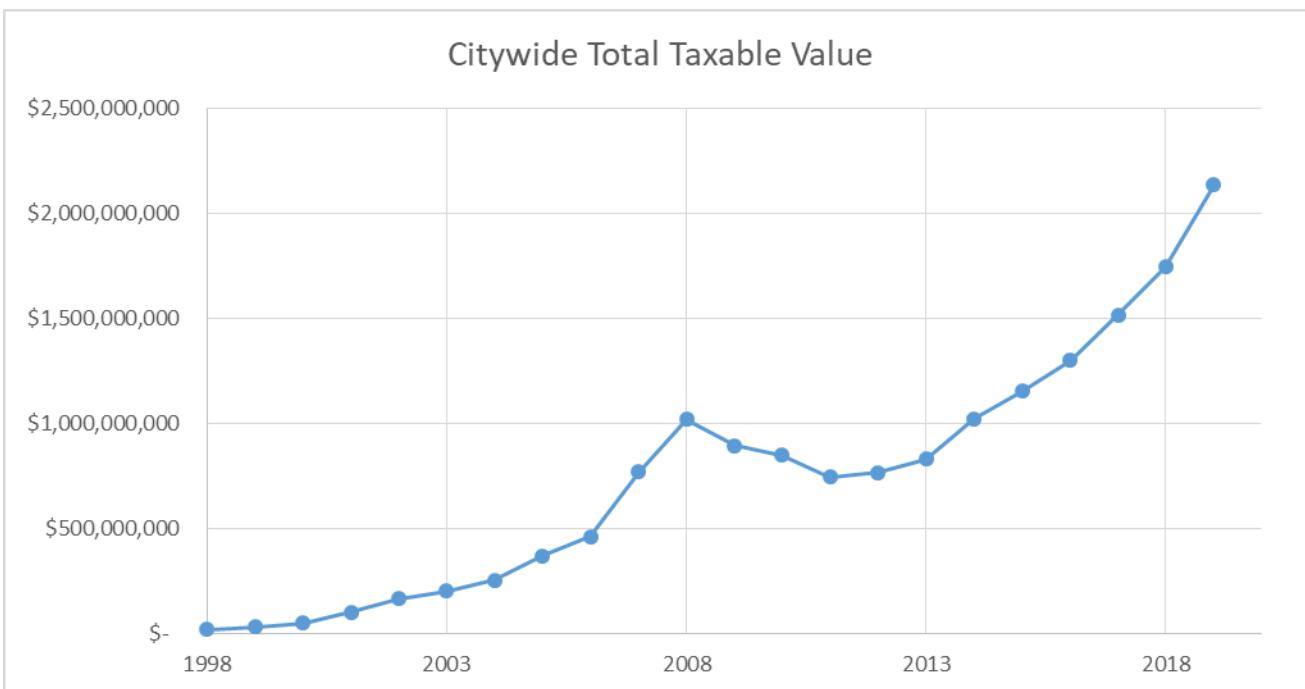
## Property Tax

| Saratoga Springs Property Tax |                  |                  |                  |
|-------------------------------|------------------|------------------|------------------|
| Type                          | 2020 Actual      | 2021 Budget      | 2022 Projected   |
| Property Taxes                | 3,049,500        | 3,597,000        | 4,273,596        |
| Property Tax Redemptions      | 160,630          | 167,055          | 173,737          |
| <b>Total</b>                  | <b>3,210,130</b> | <b>3,764,055</b> | <b>4,094,467</b> |

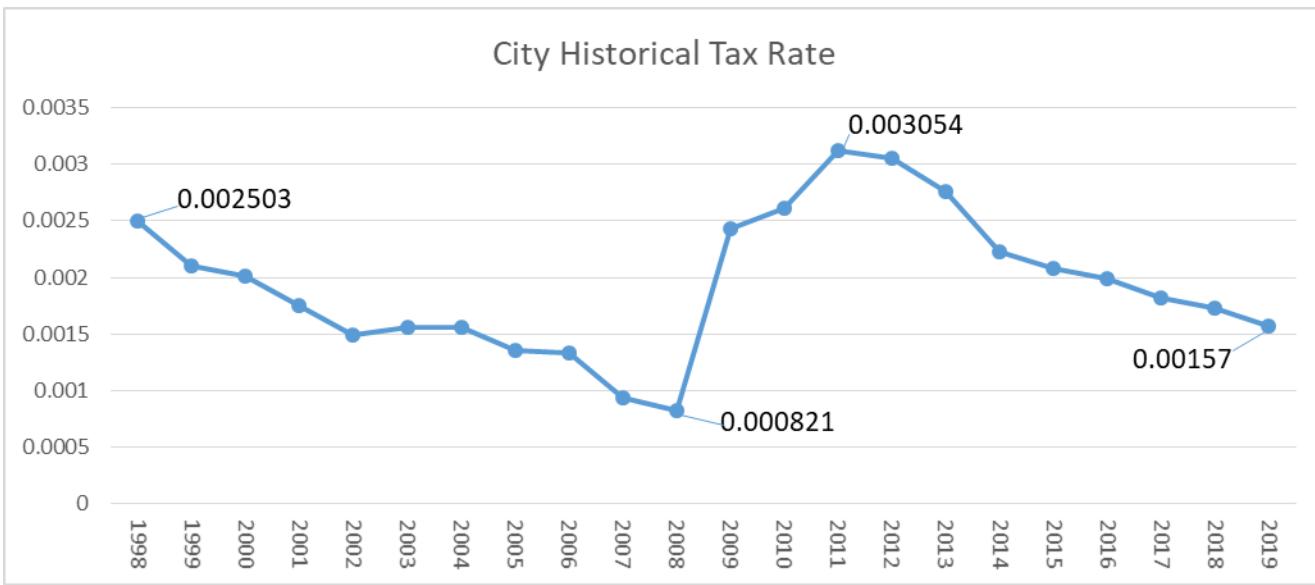
**Table 16 - Property Tax**

The Property Tax Act, Title 59, Chapter 2, Utah Code Annotated 1953, as amended, provides that all taxable property must be assessed and taxed at a uniform and equal rate based on its “fair market value” by January 1 of each year. “Fair market value” is defined as “the amount at which property would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and both having reasonable knowledge of the relevant facts.” Commencing January 1, 1991, “fair market value” considers the current zoning laws for each property. Section 2 of Article XIII of the Utah Constitution provides that the Utah State Legislature may exempt from taxation up to 45 % of the fair market value of primary residential property as shown in the table below.

During the 1995 legislative session, the exemption for primary residential property was increased from 32 % to the constitutional maximum of 45 %. The local effect of this action was to shift the burden of supporting education, public safety, and general government from primary residents to other classes of property, principally commercial property and vacation or second homes. The Utah Supreme Court held this practice to be constitutional in subsequent tests.



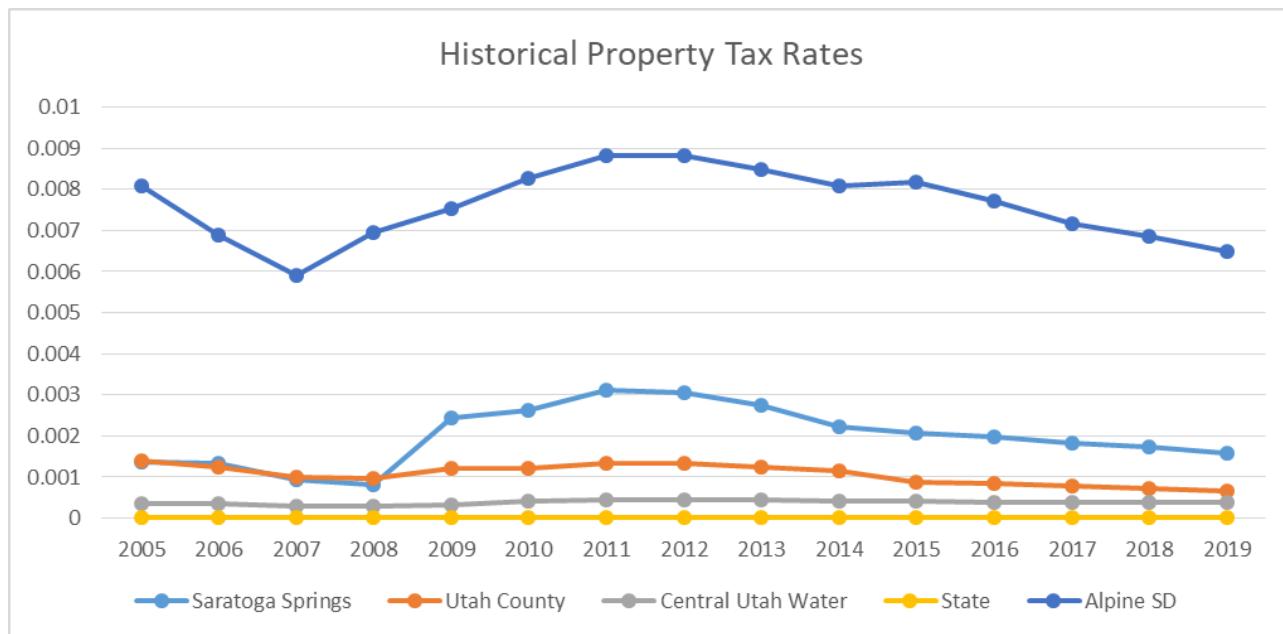
**Graph 4 - Citywide Total Taxable Value**



**Graph 6 - City Portion Tax Rate History**

**Property Tax Levies and Collections:** Utah County levies, collects, and distributes property taxes for the City of Saratoga Springs and all other taxing entities within the County. Utah law prescribes how taxes are levied and collected. Generally, the law provides as follows: the County Assessor determines property values as of January 1 of each year and is required to have the assessment roll completed by May 15. The County Auditor mails notice of valuations and tax changes by July 22.

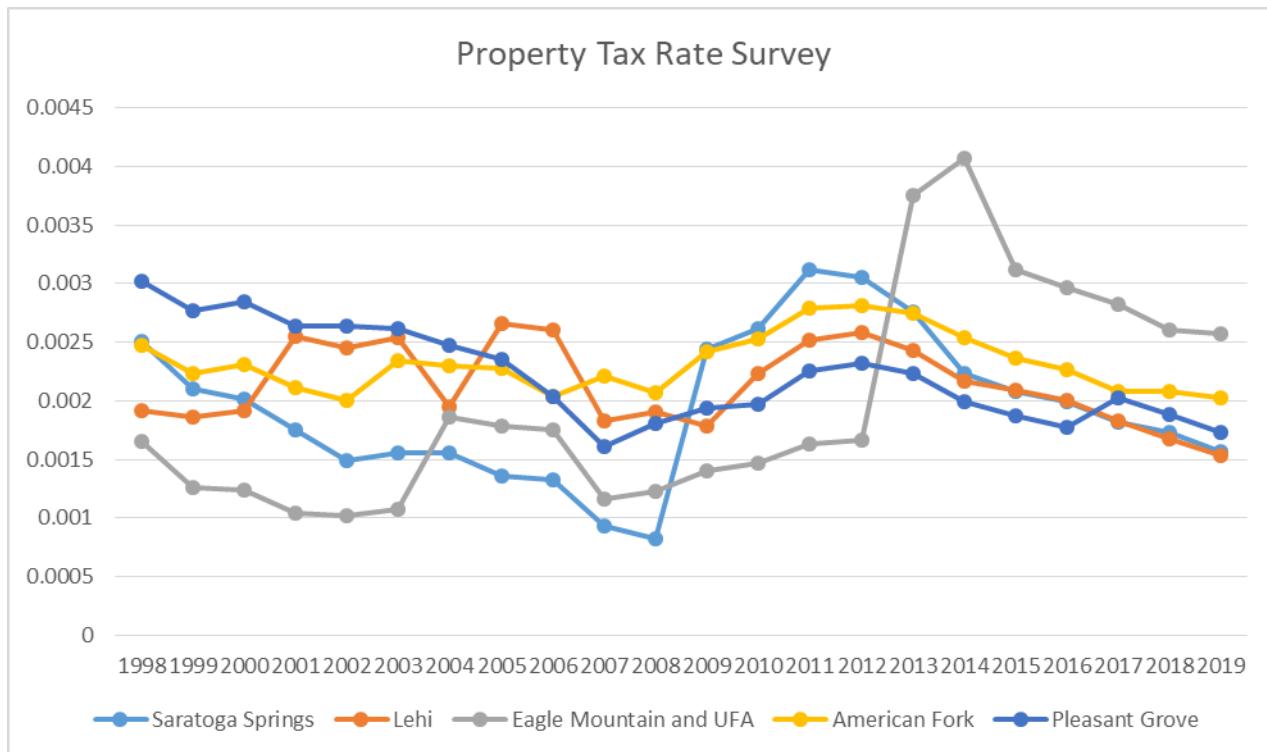
State statutes require that each year a certified tax rate be calculated. The certified tax rate is the rate that will provide the same amount of property tax revenue as was charged in the previous year, excluding the revenue generated by new growth. If market values decrease across the board, then property tax rates will be adjusted to enable the City to receive the same amount of revenue. The City's rate may in fact rise so that the City will not see a dip in revenues from property taxes due to the depressed market value of homes. The same is true if market values increase. The rate would decrease so that the City still receives the same amount of revenue. Any new growth in the City for that year will increase the total amount of property tax collected compared with the previous year. If a taxing entity determines that it needs greater revenues than what the certified tax rate will generate, State statutes require that the entity must go through a process referred to as Truth-in-Taxation. The Truth-in-Taxation process is a series of steps that include notification and advertisement of the proposed tax increase and holding a public hearing to receive public input before the final rate is adopted.



**Graph 7 - Historical Property Tax Rates**

Tax notices are mailed November 1 and are due November 30. Delinquent taxes are subject to a penalty of 2 % of the amount of such taxes due or a \$10 minimum penalty, this penalty is assessed by Utah County. The delinquent taxes and penalties are charged interest at the federal discount rate plus 6 % from the first day of January until paid. If after four and one-half years (May of the fifth year) delinquent taxes have not been paid, the County advertises and sells the property at a tax sale.

The maximum rate of levy applicable to the City for general fund operations authorized by State law is 0.007000 per dollar of taxable value per taxable property within the City. The City may levy an unlimited tax levy to pay the principal of and interest on legally issued General Obligation Bonds.



Graph 8 - Property Tax Rate Comparison Group

#### Sales, Franchise, and Energy Use Tax

| Saratoga Springs Sales, Franchise, and Energy Tax |             |             |                |
|---|-------------|-------------|----------------|
| Type  | 2020 Actual | 2021 Budget | 2022 Projected |
| <b>Sales and Use</b>                              | 4,600,000   | 5,152,000   | 6,522,880      |
| <b>Franchise Tax</b>                              | 222,360     | 242,372     | 264,186        |
| <b>Energy Tax</b>                                 | 1,170,068   | 1,228,571   | 1,290,000      |
| <b>Fee in Lieu of Taxes</b>                       | 262,500     | 275,625     | 289,406        |
| <b>Penalties &amp; Interest - Taxes</b>           | 21,583      | 21583       | 21,583         |
| <b>Total</b>                                      | 6,276,511   | 6,920,152   | 8,388,055      |

Table 17 - Sales, Franchise, and Energy Tax

The combined sales and use tax rates includes: state, local option, mass transit, mass transit fixed guideway, county airport, highway, public transit, and county option taxes. Other tax rates and fees in addition to the combined rate include transient room taxes, tourism short-term leasing taxes, tourism restaurant tax, E911 emergency telephone fee, telecommunications fees, and the municipal energy tax.

| Current Sales Tax Rates     |       |
|-----------------------------|-------|
| Tax                         | Rate  |
| State Sales & Use Tax       | 4.85% |
| Local Sales & Use Tax       | 1.00% |
| Mass Transit Tax            | 0.25% |
| Mass Transit Fixed Guideway | 0.30% |

|   |              |
|---|--------------|
| County Airport, Highway, Public Transit | 0.25%        |
| Transportation Infrastructure           | 0.25%        |
| County Option Sales Tax                 | 0.25%        |
| <b>Total Sales Tax</b>                  | <b>7.15%</b> |

**Table 18 - Sales Tax Rates for Saratoga Springs, Effective July 1, 2019**

Sales tax rates remained unchanged at 6.00% from January 1, 2000, through April 1, 2007, when the rate increased to 6.25% when the city opted to participate in with UTA and implement the Mass Transit Tax. Various other state tax rate changes were introduced in subsequent years.

**Franchise Tax** receipts for cable services are collected at 3% of gross sales and telecommunications taxes are collected at 3.5% of gross sales.

**Energy Taxes** for power and gas services are collected at 6%.

#### **Charges for Services**

Fees charged to users for goods or services are expected to have an increase in FY 2021. Between 2021 and 2022, charges for services are expected to increase at an average annual rate of 2% as the city expects some increase in construction, recreation programming fees, and ambulance fees.

| CHARGES FOR SERVICE          | 2020 Actual         | 2021 Budget         | 2022 Projected      |
|------------------------------|---------------------|---------------------|---------------------|
| Zoning & Development Fees    | \$ 109,326          | \$ 109,326          | \$ 109,326          |
| Concept Review Fees          | \$ 20,400           | \$ 20,400           | \$ 20,400           |
| Preliminary Review Fees      | \$ 127,357          | \$ 120,989          | \$ 120,989          |
| Final Review Fees            | \$ 63,036           | \$ 59,884           | \$ 59,884           |
| Public Noticing Fees         | \$ 4,416            | \$ 4,416            | \$ 4,416            |
| Plan Checking Fees           | \$ 735,420          | \$ 698,649          | \$ 698,649          |
| Recorder's Fees-Copies, Maps | \$ 682              |                     |                     |
| Attorney's Fees              | \$ -                | \$ -                | \$ -                |
| Attorney's Fees Collections  |                     |                     |                     |
| Engineer's Inspection Fees   | \$ 492,469          | \$ 492,469          | \$ 492,469          |
| Protective Inspection Fees   | \$ 183,855          | \$ 174,662          | \$ 174,662          |
| 1% State Surcharge           | \$ 7,211            | \$ 7,211            | \$ 7,211            |
| Basement Permit Fees         | \$ 36,057           | \$ 36,057           | \$ 36,057           |
| Marina Launch Fees           | \$ -                | \$ -                | \$ -                |
| Park Reservation Fees        | \$ 20,400           | \$ 20,400           | \$ 20,400           |
| Donations - Fire Department  | \$ 3,060            |                     |                     |
| Recreation Program Fees      | \$ -                | \$ 122,912          | \$ 122,912          |
| Basketball                   | \$ 121,695          | \$ 122,912          | \$ 122,912          |
| Soccer                       | \$ 134,214          | \$ 135,556          | \$ 135,556          |
| Volleyball                   | \$ 25,149           | \$ 25,400           | \$ 25,400           |
| Baseball                     | \$ 80,068           | \$ 80,869           | \$ 80,869           |
| Track & Field                | \$ 13,893           | \$ 14,031           | \$ 14,031           |
| Urban Fishing                | \$ 2,424            | \$ 2,448            | \$ 2,448            |
| Flag Football                | \$ 22,885           | \$ 23,114           | \$ 23,114           |
| Camps/Clinics/Tournaments    | \$ 50,551           | \$ 51,056           | \$ 51,056           |
| Golf                         | \$ 5,868            | \$ 5,927            | \$ 5,927            |
| Tennis                       | \$ 10,751           | \$ 10,859           | \$ 10,859           |
| Splash Celebration Revenue   | \$ 7,803            | \$ 4,959            | \$ 4,959            |
| Fire Dept Incident Revenue   | \$ 7,140            | \$ 7,140            | \$ 7,140            |
| Ambulance Service Revenue    | \$ 226,644          | \$ 228,910          | \$ 228,910          |
| Fire Inspection Fees         |                     |                     |                     |
| Wildland Revenue             | \$ 150,000          | \$ 100,000          | \$ 100,000          |
| <b>Total</b>                 | <b>\$ 2,662,773</b> | <b>\$ 2,680,557</b> | <b>\$ 2,680,557</b> |

**Table 19 - Charges for Service**

### Intergovernmental Revenue

Intergovernmental Revenue includes Class 'C' Road Funds, which are disbursed by the State as a means of providing assistance to municipalities for the improvement of roads and streets. The State legislature assigns a formula appropriating Class 'C' monies as follows: 50% based on population and 50% based on weighted road miles. The City has reported 89.6 miles of eligible paved road. Class 'C' road monies

are collected in the General Fund and are restricted for road related improvements and maintenance. Intergovernmental revenue also includes grant revenue.

| Saratoga Springs Intergovernmental Revenues |             |             |                |
|---|-------------|-------------|----------------|
| Type  | 2020 Actual | 2021 Budget | 2022 Projected |
| <b>Grants</b>                               | 252,989     | 255,519     | 265,740        |
| <b>Class "C" Road Fund Allotment</b>        | 806,000     | 838,240     | 871,770        |
| <b>State Liquor Fund Allotment</b>          | 19,524      | 19,719      | 20,508         |
| <b>Police DUI Program Revenue</b>           | 6,120       | 6,120       | 6,120          |
| <b>Overtime Reimbursement - Police</b>      | 24,480      | 24,480      | 24,480         |
| <b>Total</b>                                | 1,109,113   | 1,144,078   | 1,188,617      |

**Table 20 - Intergovernmental Revenues**

#### Licenses and Permits

| Saratoga Springs Licenses and Permits |             |             |                |
|---------------------------------------|-------------|-------------|----------------|
| Type                                  | 2020 Actual | 2021 Budget | 2022 Projected |
| <b>Business License</b>               | 59,957      | 61,756      | 63,608         |
| <b>Liquor License</b>                 | 918         | 918         | 918            |
| <b>Building Permits</b>               | 1,000,000   | 1,000,000   | 1,000,000      |
| <b>Total</b>                          | 1,060,875   | 1,062,674   | 1,064,526      |

**Table 21 - Licenses and Permits**

Licenses and permits are collected in accordance with the City's fee schedule established by the local legislative body. Licenses and permits include building permits, business licenses, and liquor licenses.

#### Other Revenue

| Saratoga Springs Other Revenue             |             |             |                |
|--|-------------|-------------|----------------|
| Type                                       | 2020 Actual | 2021 Budget | 2022 Projected |
| <b>Interest Earnings</b>                   | 104,040     | 106,121     | 108,408        |
| <b>Sale of Assets</b>                      | 170,000     | 170,000     | -              |
| <b>Rental Revenue</b>                      | 9,180       | 9,180       | 9,180          |
| <b>Law Enforcement Fines/Citations</b>     | 396,294     | 396,294     | 396,294        |
| <b>Traffics School Revenue</b>             | 6,248       | 6,248       | 6,248          |
| <b>Court State Revenue Disbursed</b>       | -           | -           | -              |
| <b>Ace Court Citations/Fees</b>            | 10,200      | 10,200      | 10,200         |
| <b>Special Police Services</b>             | 23,216      | 23,448      | 23,638         |
| <b>Special Police Services – Bluffdale</b> | 791         | -           | -              |
| <b>Police Service Contract – Bluffdale</b> | 1,500,000   | 1,500,000   | 1,500,000      |
| <b>Alarm Monitoring Service</b>            | -           | -           | -              |
| <b>Donations – Library</b>                 | 4,896       | 4,896       | 4,896          |
| <b>Donations – Cert Program</b>            | -           | -           | -              |
| <b>Misc. Sales – Library</b>               | 2,040       | 2,060       | 2,060          |

|                              |           |           |           |
|------------------------------|-----------|-----------|-----------|
| <b>Fines – Library</b>       | 9,550     | 9,646     | 9,646     |
| <b>Miscellaneous Revenue</b> | 51,000    | 51,000    | 51,000    |
| <b>Total Other Revenue</b>   | 2,287,455 | 2,289,093 | 2,121,045 |

**Table 22 - Other Revenue**

Other revenue includes, but is not limited to, interest earned, late fees and penalties, law enforcement fines and citations, the Police contract with Bluffdale City, and other miscellaneous receipts.

#### Expenditures

There are several transfers out from the general fund to the debt service fund. These transfers cover the costs of the interest and principal for the sales tax bond. The expenditures for the various departments in the general fund will be explained in the departmental sections. In general, the expenditures include personnel, materials, supplies, services, and capital outlay.

#### Debt Service

None

#### Capital Projects

None

#### Effect of Capital Projects on Operating Budgets

Various capital projects whose funds come from other enterprise or impact fee funds will have an effect on the General fund operations and expenditures.

| Effect of Capital Projects on General Fund Operating Budgets |                       |   |  |                   |
|--|-----------------------|---|--|-------------------|
| Capital Project  | Years in Construction | Effect  | Estimated Yearly Cost  | Fund Impacted     |
| Sports Complex   | From 2018             | The parks department will need additional personnel to handle the increase in park maintenance. Materials and supplies for cleaning and maintaining the park facilities will increase. The parks department will need to increase the capital outlay budget in order to purchase small machines such as mowers, leaf blowers, and trimmers. | 12.3 acres @ \$3500 per acre for a total of \$43,050 annual costs.<br>Additional equipment costs will total in one-time costs. | General Fund (10) |
| Police Facility  | From 2018             | The police facility will incur additional costs in maintenance, utility bills, and custodial services.  | Additional cost is estimated at \$90,000 per year for maintenance.   | General Fund (10) |

**Table 23 - Effect of Capital Projects on General Fund Operating Budgets**

Fund 24: Zone 2 Water Improvement SID

| Zone 2 Water Improvement SID Fund 24: Revenues     |             |             |           |           |           |           |
|--|-------------|-------------|-----------|-----------|-----------|-----------|
| Major Object                                       | 2020 Actual | 2021 Budget | 2022 Plan | 2023 Plan | 2024 Plan | 2025 Plan |
| Charges for Services                               | 185,000     | 185,000     | 185,000   | 185,000   | 185,000   | 185,000   |
| Other Revenue                                      | 0           | 0           | 0         | 0         | 0         | 0         |
| Transfers In                                       | 0           | 0           | 0         | 0         | 0         | 0         |
| Beginning Fund Balance                             | 0           | 0           | 0         | 0         | 0         | 0         |
| Fund Operating Revenues                            | 185,000     | 185,000     | 185,000   | 185,000   | 185,000   | 185,000   |
| % Change from Prior Period                         | 1%          | 0%          | 0%        | 0%        | 0%        | 0%        |
| Zone 2 Water Improvement SID Fund 24: Expenditures |             |             |           |           |           |           |
| Major Object                                       | 2020 Actual | 2021 Budget | 2022 Plan | 2023 Plan | 2024 Plan | 2025 Plan |
| Debt Service                                       | 139,000     | 140,000     | 144,000   | 144,000   | 144,000   | 144,000   |
| Materials, Supplies, and Services                  | 46,000      | 44,000      | 41,000    | 41,000    | 41,000    | 41,000    |
| Depreciation                                       | 0           | 0           | 0         | 0         | 0         | 0         |
| Total Fund Expenditures                            | 185,000     | 184,000     | 185,000   | 185,000   | 185,000   | 185,000   |
| % Change from Prior Period                         | 1%          | -1%         | 1%        | 0%        | 0%        | 0%        |

Table 24 - Zone 2 Water Improvement SID Revenues and Expenditures

Revenues

The majority of the revenues come from SID (special improvement district) fees charged to developers who are developing property within the SID. The remaining revenues come from interest on fund balance.

Expenditures

The expenditures are all related to the payment of the 2012 special assessment bonds. The materials, supplies, and services cover the agent fee responsible for billing and maintaining the bond.

Debt Service

The 2012 series bonds will be repaid from assessments levied against the property owners benefited by the improvements made by the City in the special improvement district area. In the event that a deficiency exists because of unpaid or delinquent special assessments at the time a debt service payment is due, the government may draw from the established reserve fund to cover the deficiency. The bonds have a stated rate of interest of 0.75% -4.45% with a maturity date of April 1, 2029. The special assessment bonds are recorded in the enterprise fund with annual debt service requirements to maturity for special assessment bonds are as follows:

| 2012 Special Assessment Bonds |                  |                |                    |
|-------------------------------|------------------|----------------|--------------------|
| Year Ending June 30           | Principal        | Interest       | Total Debt Service |
| 2015                          | 121,000          | 62,008         | 183,008            |
| 2016                          | 122,000          | 60,761         | 182,761            |
| 2017                          | 124,000          | 59,114         | 183,114            |
| 2018                          | 126,000          | 57,242         | 183,242            |
| 2019                          | 127,000          | 55,037         | 357,321            |
| 2020-2024                     | 683,000          | 230,321        | 789,882            |
| 2025-2029                     | 807,000          | 106,882        | 1,438,365          |
| <b>Total</b>                  | <b>2,110,000</b> | <b>631,365</b> | <b>3,317,693</b>   |

Table 25 - 2012 Special Assessment Bonds

Capital Projects

None

Effect of Capital Projects on Operating Budgets

None

*Fund 31: Storm Drain Capital Projects*

| Storm Drain Utility Fund 54: Revenues |                |                |                |                |                |                |
|---------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Major Object                          | 2020 Actual    | 2021 Budget    | 2022 Plan      | 2023 Plan      | 2024 Plan      | 2025 Plan      |
| Charges for Services                  | 600,000        | 600,000        | 600,000        | 600,000        | 600,000        | 600,000        |
| Beginning Fund Balance                | 380,811        | 380,811        | 380,811        | 380,811        | 380,811        | 380,811        |
| <b>Fund Operating Revenues</b>        | <b>980,811</b> | <b>980,811</b> | <b>980,811</b> | <b>980,811</b> | <b>980,811</b> | <b>980,811</b> |
| % Change From Prior Period            | -3%            | 0%             | 0%             | 0%             | 0%             | 0%             |

| Storm Drain Fund 54: Expenditures |                |                |                |                |                |                |
|-----------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Major Object                      | 2020 Actual    | 2021 Budget    | 2022 Plan      | 2023 Plan      | 2024 Plan      | 2025 Plan      |
| Personnel                         | 80,558         | 80,558         | 80,558         | 80,558         | 80,558         | 80,558         |
| Materials, Supplies, and Services | 75,697         | 75,697         | 75,697         | 75,697         | 75,697         | 75,697         |
| Capital Outlay                    | 0              | 0              | 0              | 0              | 0              | 0              |
| Depreciation                      | 410,000        | 410,000        | 410,000        | 410,000        | 410,000        | 410,000        |
| Transfers Out                     | 47,713         | 47,714         | 47,714         | 47,714         | 47,714         | 47,714         |
| Administrative Charge             | 366,842        | 366,842        | 366,842        | 366,842        | 366,842        | 366,842        |
| <b>Total Fund Expenditures</b>    | <b>980,810</b> | <b>980,811</b> | <b>980,811</b> | <b>980,811</b> | <b>980,811</b> | <b>980,811</b> |
| % Change From Prior Period        | -1%            | 0%             | 0%             | 0%             | 0%             | 0%             |

**Table 26 - Storm Drain Capital Projects Fund (31) Revenues and Expenditures**

Revenues

The majority of revenues come from impact fees charged to developers who are developing residential or commercial areas within the city limits.

Expenditures

All expenditures are related to capital outlay or reimbursement agreements with developers and landowners.

Debt Service

None

Capital Projects

| Storm Drain Capital Projects |                       |              |            |
|------------------------------|-----------------------|--------------|------------|
| Capital Project              | Years in Construction | Description  | Total Cost |
| Harbor Parkway Basin         | From 2019             | Debris Basin | \$305,573  |

**Table 27 - Storm Drain Capital Projects**

Effect of Capital Projects on Operating Budgets

| Effect of Capital Projects on Operating Budgets |                                 |                      |                   |
|---|---------------------------------|----------------------|-------------------|
| Capital Project                                 | Effect                          | Estimated Costs      | Fund Impacted     |
| Harbor Parkway Basin                            | No additional personnel needed. | No additional costs. | General Fund (10) |

**Table 28 - Effect of Capital Projects on Operating Budgets**

Fund 32: Parks Capital Projects

| Parks Capital Projects Fund 32: Revenues |                |                |                |                |                |                |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| Major Object                             | 2020 Actual    | 2021 Budget    | 2022 Plan      | 2023 Plan      | 2024 Plan      | 2025 Plan      |
| Impact Fee Revenue                       | 900,000        | 900,000        | 900,000        | 900,000        | 900,000        | 900,000        |
| Contributions                            | 0              | 0              | 0              | 0              | 0              | 0              |
| Other Revenue                            | 0              | 0              | 0              | 0              | 0              | 0              |
| <b>Total Revenues</b>                    | <b>900,000</b> | <b>900,000</b> | <b>900,000</b> | <b>900,000</b> | <b>900,000</b> | <b>900,000</b> |
| <b>% Change From Prior Period</b>        | <b>-25%</b>    | <b>0%</b>      | <b>0%</b>      | <b>0%</b>      | <b>0%</b>      | <b>0%</b>      |

| Parks Capital Projects Fund 32: Expenditures |                |                |                |                |                |                |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| Major Object                                 | 2020 Actual    | 2021 Budget    | 2022 Plan      | 2023 Plan      | 2024 Plan      | 2025 Plan      |
| Capital Outlay                               | 230,425        | 226,975        | 228,975        | 228,975        | 228,975        | 228,975        |
| Debt Service                                 | 669,575        | 673,025        | 671,025        | 671,025        | 671,025        | 671,025        |
| <b>Total Fund Expenditures</b>               | <b>900,000</b> | <b>900,000</b> | <b>900,000</b> | <b>900,000</b> | <b>900,000</b> | <b>900,000</b> |
| <b>% Change From Prior Period</b>            | <b>-25%</b>    | <b>0%</b>      | <b>0%</b>      | <b>0%</b>      | <b>0%</b>      | <b>0%</b>      |

Table 29 - Parks Capital Projects Fund (32) Revenues and Expenditures

Revenues

The revenues come from impact fees charged to developers who are developing residential or commercial areas within the city limits. In addition, \$10,000,000 was transferred from the General Fund to cover the costs of the construction and debt service payments of the Sports Complex.

Expenditures

All of the expenditures are related to capital outlay. The expenditures in the current budget year are related to the construction of the Sports Complex and the debt service payments on the bond for its construction.

Debt Service

The City's \$9,780,000 Series 2017 Sales Tax Revenue Bonds are being issued for the purposes of financing the acquisition, construction, equipping and furnishing of a regional park complex, and paying costs of issuance of the 2017 bonds.

| 2017 Sales Tax Revenue Bond |                  |                  |                    |
|-----------------------------|------------------|------------------|--------------------|
| Year Ending June 30         | Principal        | Interest         | Total Debt Service |
| 2018                        | 330,000          | 342,242          | 672,242            |
| 2019                        | 375,000          | 295,825          | 670,825            |
| 2020                        | 385,000          | 284,575          | 669,575            |
| 2021                        | 400,000          | 273,025          | 673,025            |
| 2022                        | 410,000          | 261,025          | 671,025            |
| 2023-2029                   | 3,240,000        | 1,460,725        | 4,700,725          |
| 2030-2037                   | 4,640,000        | 730,150          | 5,370,150          |
| <b>Total</b>                | <b>9,780,000</b> | <b>3,647,567</b> | <b>13,427,567</b>  |

Table 30 - 2017 Sales Tax Revenue Bond

## Capital Projects

| <b>Parks Capital Projects</b> |                              |  |                   |
|-------------------------------|------------------------------|--|-------------------|
| <b>Capital Project</b>        | <b>Years in Construction</b> | <b>Description</b>   | <b>Total Cost</b> |
| Sports Complex                | From 2017                    | Sports complex. Estimated 8 baseball/softball fields, 4 - 5 soccer fields with a possible additional 3 baseball/softball fields. The fields will have lighting apparatus for night games. The park will also have play structures, scorekeeper towers, bathroom facilities, and parking. | \$11,000,000      |

**Table 31 - Parks Capital Projects**

## Effect of Capital Projects on Operating Budgets

| <b>Effect of Capital Projects on Operating Budgets</b> |   |   |                      |
|--|---|---|----------------------|
| <b>Capital Project</b>                                 | <b>Effect</b>   | <b>Estimated Costs</b>  | <b>Fund Impacted</b> |
| Sports Complex   | The parks department will need additional personnel to handle the increase in park maintenance. Materials and supplies for cleaning and maintaining the park facilities will increase. The parks department will need to increase the capital outlay budget in order to purchase small machines such as mowers, leaf blowers, and trimmers. | 12.3 acres @ \$3500 per acre for a total of \$43,050 annual costs. Additional equipment costs will total in one-time costs. | General Fund (10)    |

**Table 32 - Effect of Capital Projects on Operating Funds**

### Fund 33: Roads Capital Projects

| Roads Capital Projects Fund 33: Revenues |                |                |                |                |                |                |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| Major Object                             | 2020 Actual    | 2021 Budget    | 2022 Plan      | 2023 Plan      | 2024 Plan      | 2025 Plan      |
| Impact Fee Revenue                       | 800,000        | 800,000        | 808,000        | 816,080        | 824,241        | 832,483        |
| Other Revenue                            | 0              | 0              | 0              | 0              | 0              | 0              |
| <b>Total Revenues</b>                    | <b>800,000</b> | <b>800,000</b> | <b>808,000</b> | <b>816,080</b> | <b>824,241</b> | <b>832,483</b> |
| <b>% Change From Prior Period</b>        | <b>0%</b>      | <b>0%</b>      | <b>1%</b>      | <b>1%</b>      | <b>1%</b>      | <b>1%</b>      |

| Roads Capital Projects Fund 33: Expenditures |                |                |                |                |                |                |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| Major Object                                 | 2020 Actual    | 2021 Budget    | 2022 Plan      | 2023 Plan      | 2024 Plan      | 2025 Plan      |
| Capital Outlay                               | 300,000        | 0              | 0              | 0              | 0              | 0              |
| Transfers Out                                | 500,000        | 800,000        | 800,000        | 800,000        | 800,000        | 800,000        |
| <b>Total Fund Expenditures</b>               | <b>800,000</b> | <b>800,000</b> | <b>800,000</b> | <b>800,000</b> | <b>800,000</b> | <b>800,000</b> |
| <b>% Change From Prior Period</b>            | <b>0%</b>      | <b>0%</b>      | <b>0%</b>      | <b>0%</b>      | <b>0%</b>      | <b>0%</b>      |

**Table 33 - Roads Capital Projects Fund (33) Revenues and Expenditures**

#### Revenues

The majority of revenues come from impact fees charged to developers who are developing residential or commercial areas within the city limits.

#### Expenditures

All expenditures come from capital outlay. Capital projects are discussed below.

#### Debt Service

None

#### Capital Projects

| Roads Capital Projects |                       |  |            |
|------------------------|-----------------------|--|------------|
| Capital Project        | Years in Construction | Description  | Total Cost |
| Foothill Blvd Widening | From 2019             | Will address the pending impacts of the Mountain View Corridor extension that connects at Crossroads Boulevard and extends around Harvest Hills Boulevard to 2100 North. | \$300,000  |
| Mt. Saratoga Road      | From 2018             | The completion of Mt Saratoga Blvd from Talus Ridge Drive to Pony Express Parkway  | \$247,859  |

**Table 34 - Roads Capital Projects**

#### Effect of Capital Projects on Operating Budgets

| Effect of Capital Projects on Operating Budgets |   |                                       |                   |
|---|---|---------------------------------------|-------------------|
| Capital Project                                 | Effect  | Estimated Costs                       | Fund Impacted     |
| Foothill Blvd Widening.                         | The additional road will be added to the routine maintenance for the Public Works department. | Estimated costs are \$1,000 annually. | General Fund (10) |
| Mt. Saratoga Road                               | Streets department will incorporate this into the annual street sweeping schedule and         | Estimated costs are \$3,000 annually. | General Fund (10) |

will be tracked for future  
pavement  
replacement/patches/seals.

Table 35 - Effect of Capital Projects on Operating Budgets

Fund 34: Public Safety Capital Projects

| Public Safety Capital Projects Fund 34: Revenues     |                |                |                |                |                |                |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| Major Object   | 2020 Actual    | 2021 Budget    | 2022 Plan      | 2023 Plan      | 2024 Plan      | 2025 Plan      |
| Impact Fee Revenue                                   | 300,000        | 300,000        | 300,000        | 300,000        | 300,000        | 300,000        |
| Other Revenue  | 0              | 0              | 0              | 0              | 0              | 0              |
| <b>Total Revenues</b>                                | <b>300,000</b> | <b>300,000</b> | <b>300,000</b> | <b>300,000</b> | <b>300,000</b> | <b>300,000</b> |
| <b>% Change From Prior Period</b>                    | <b>0%</b>      | <b>0%</b>      | <b>0%</b>      | <b>0%</b>      | <b>0%</b>      | <b>0%</b>      |
| Public Safety Capital Projects Fund 34: Expenditures |                |                |                |                |                |                |
| Major Object   | 2020 Actual    | 2021 Budget    | 2022 Plan      | 2023 Plan      | 2024 Plan      | 2025 Plan      |
| Capital Outlay                                       | 0              | 0              | 0              | 0              | 0              | 0              |
| Materials, Supplies, and Services                    | 0              | 0              | 0              | 0              | 0              | 0              |
| Transfers Out  | 300,000        | 300,000        | 300,000        | 300,000        | 300,000        | 300,000        |
| <b>Total Fund Expenditures</b>                       | <b>300,000</b> | <b>300,000</b> | <b>300,000</b> | <b>300,000</b> | <b>300,000</b> | <b>300,000</b> |
| <b>% Change From Prior Period</b>                    | <b>0%</b>      | <b>0%</b>      | <b>0%</b>      | <b>0%</b>      | <b>0%</b>      | <b>0%</b>      |

Table 36 - Public Safety Capital Projects Fund (34) Revenues and Expenditures

Revenues

The majority of revenues come from impact fees charged to developers who are developing residential or commercial areas within the city limits.

Expenditures

All expenditures come from capital outlay. Capital projects are discussed below.

Debt Service

None

Capital Projects

| Public Safety Capital Projects |                               |  |             |
|--------------------------------|-------------------------------|--|-------------|
| Capital Project                | Years in Construction         | Description  | Total Cost  |
| Police Facility                | Completed in 2020 Budget Year | New police facility that houses the entire police department. In addition, the Justice Court department, including the courtroom and offices, will be housed in this facility. | \$3,000,000 |

Table 37 - Public Safety Capital Projects

Effect of Capital Projects on Operating Budgets

| Effect of Public Safety Capital Projects on Operating Budgets |  |   |                   |
|---|--|---|-------------------|
| Capital Project   | Impact   | Estimated Costs                                   | Fund Impacted     |
| Police Facility   | The police facility will incur additional costs in maintenance, utility bills, and custodial services. | Additional cost is estimated at \$90,000 per year | General Fund (10) |

Table 38 - Effect of Capital Projects on Operating Budgets

Fund 35: Capital Projects (General)

| Capital Projects (General) Fund 35: Revenues     |                  |                |                |                |                |                |
|--|------------------|----------------|----------------|----------------|----------------|----------------|
| Major Object                                     | 2020 Actual      | 2021 Budget    | 2022 Plan      | 2023 Plan      | 2024 Plan      | 2025 Plan      |
| Bond Revenue                                     | 0                | 0              | 0              | 0              | 0              | 0              |
| Transfers In                                     | 2,473,176        | 843,229        | 742,099        | 742,099        | 742,099        | 742,100        |
| Other Revenue                                    | 0                | 0              | 0              | 0              | 0              | 0              |
| <b>Total Revenues</b>                            | <b>2,473,176</b> | <b>843,229</b> | <b>742,099</b> | <b>742,099</b> | <b>742,099</b> | <b>742,100</b> |
| % Change From Prior Period                       | -17%             | -66%           | -12%           | 0%             | 0%             | 0%             |
| Capital Projects (General) Fund 35: Expenditures |                  |                |                |                |                |                |
| Major Object                                     | 2020 Actual      | 2021 Budget    | 2022 Plan      | 2023 Plan      | 2024 Plan      | 2025 Plan      |
| Capital Outlay                                   | 3,018,584        | 843,229        | 843,239        | 843,239        | 843,239        | 843,239        |
| Debt Service                                     | 0                | 0              | 0              | 0              | 0              | 0              |
| Transfers Out                                    | 0                | 0              | 0              | 0              | 0              | 0              |
| <b>Total Fund Expenditures</b>                   | <b>3,018,584</b> | <b>843,229</b> | <b>843,239</b> | <b>843,239</b> | <b>843,239</b> | <b>843,239</b> |
| % Change From Prior Period                       | 7%               | -72%           | 0%             | 0%             | 0%             | 0%             |

Table 39 - Capital Projects (General) Fund (35) Revenues and Expenditures

Revenues

All revenues will come from transfers from the General Fund (10), grants, and transfers from other funds.

Expenditures

Various departments receive yearly amounts allocated in this fund for any used deemed appropriate by that department (see table below). Any funds not expended are rolled over to the next year.

| Capital Projects (General) Fund Department Allocations |                  |
|--|------------------|
| Department   | Allocated Amount |
| Parks  | \$50,000         |
| Roads:   | -                |
| Streetlights   | -                |
| Vehicle Replacement                                    | \$500,000        |
| Computer Replacement                                   | \$41,608         |
| Equipment Replacement                                  | \$100,596        |

Table 40 - Capital Projects (General)

Debt Service

None

Capital Projects

None

Effect of Capital Projects on Operating Budgets

None

Fund 40: Debt Service

| Debt Service Fund 40: Revenues     |                |                |                |                |                |                |
|------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Major Object                       | 2020 Actual    | 2021 Budget    | 2022 Plan      | 2023 Plan      | 2024 Plan      | 2025 Plan      |
| Transfers In                       | 293,500        | 293,500        | 293,688        | 293,745        | 293,778        | 293,778        |
| <b>Total Revenues</b>              | <b>293,500</b> | <b>293,500</b> | <b>293,688</b> | <b>293,745</b> | <b>293,778</b> | <b>293,778</b> |
| % Change From Prior Period         | 0%             | 0%             | 0%             | 0%             | 0%             | 0%             |
| Debt Service Fund 40: Expenditures |                |                |                |                |                |                |
| Major Object                       | 2020 Actual    | 2021 Budget    | 2022 Plan      | 2023 Plan      | 2024 Plan      | 2025 Plan      |
| Debt Service                       | 293,500        | 293,500        | 293,500        | 293,500        | 293,500        | 293,500        |
| Transfers Out                      | 0              | 0              | 0              | 0              | 0              | 0              |
| <b>Total Expenditures</b>          | <b>293,500</b> | <b>293,500</b> | <b>293,500</b> | <b>293,500</b> | <b>293,500</b> | <b>293,500</b> |
| % Change From Prior Period         | 0%             | 0%             | 0%             | 0%             | 0%             | 0%             |

**Table 41 - Debt Service Fund (40) Revenues and Expenditures**

Revenues

Revenues are solely transfers in from the General Fund (10), Water (51), Sewer (52), and Storm Drain Utility (54) funds for debt service payments.

Expenditures

All expenditures, excepting debt service payments, are to pay for a mortgage agent responsible for debt service billing and management.

Debt Service

**2011 Sales Tax Revenue Bonds**

Sales tax revenue bonds are special limited obligations of the City backed by the portion of sales and use taxes levied by the City under the Local Sales and Use Tax Act. The bonds are obligations of the governmental funds.

On June 1, 2011, the city issued \$4,000,000 in Series 2011 Sales Taxes Revenue Bonds at interest rates ranging from 3.0% to 4.125% with a maturity date of June 1, 2031. The bonds were issued to finance the costs associated with acquiring, constructing, renovating, equipping, and furnishing the City's facilities (including a public works facility, fire station, and city well improvements) and to exercise a purchase option under an outstanding financing lease for the City Hall building. Bond proceeds were also used to pay the cost of issuance of the Bonds. The Bonds maturing on or after June 1, 2021 are subject to redemption prior to maturity, in whole or in part, at the option of the City on December 31, 2020 or on any date thereafter, from such maturities or parts thereof as selected by the City. The redemption price will equal 100% of the principal amount to be repaid or redeemed, plus accrued interest, if any, to the date of redemption. The City has pledged all sales tax revenues to pay the debt service costs through maturity in 2031.

| 2011 Sales Tax Revenue Bonds |           |          |                    |
|------------------------------|-----------|----------|--------------------|
| Year Ending June 30          | Principal | Interest | Total Debt Service |
| 2016                         | 160,000   | 135,450  | 295,450            |
| 2017                         | 165,000   | 130,800  | 295,800            |
| 2018                         | 170,000   | 126,000  | 296,000            |
| 2019                         | 175,000   | 121,050  | 296,050            |
| 2020                         | 185,000   | 114,250  | 299,250            |

|                  |                  |                  |                  |
|------------------|------------------|------------------|------------------|
| <b>2021-2025</b> | 1,025,000        | 464,187          | 1,489,187        |
| <b>2026-2030</b> | 1,250,000        | 261,435          | 1,511,435        |
| <b>2031</b>      | 280,000          | 34,240           | 341,240          |
| <b>Total</b>     | <b>3,410,000</b> | <b>1,387,412</b> | <b>4,797,412</b> |

**Table 42 - 2011 Sales Tax Revenue Bond**

Capital Projects

None

Effect of Capital Projects on Operating Budgets

None

*Fund 41: SAA Debt Service*

SAA Debt Service (41) is a fund for a Special Area Assessment for a development called Mount Saratoga.

| Mt. Saratoga SAA Fund 41: Revenues     |                |              |           |           |           |           |
|--|----------------|--------------|-----------|-----------|-----------|-----------|
| Major Object                           | 2020 Actual    | 2021 Budget  | 2022 Plan | 2023 Plan | 2024 Plan | 2025 Plan |
| Beginning Fund Balance                 | 0              | 0            | 0         | 0         | 0         | 0         |
| Other Revenue                          | 0              | 0            | 0         | 0         | 0         | 0         |
| Charges for Services                   | 688,445        | 0            | 0         | 0         | 0         | 0         |
| <b>Total Revenues</b>                  | <b>688,445</b> | <b>0</b>     | <b>0</b>  | <b>0</b>  | <b>0</b>  | <b>0</b>  |
| <b>% Change From Prior Period</b>      | <b>0%</b>      | <b>-100%</b> |           |           |           |           |
| Mt. Saratoga SAA Fund 41: Expenditures |                |              |           |           |           |           |
| Major Object                           | 2020 Actual    | 2021 Budget  | 2022 Plan | 2023 Plan | 2024 Plan | 2025 Plan |
| Debt Service                           | 631,560        | 0            | 0         | 0         | 0         | 0         |
| <b>Total Expenditures</b>              | <b>631,560</b> | <b>0</b>     | <b>0</b>  | <b>0</b>  | <b>0</b>  | <b>0</b>  |
| <b>% Change From Prior Period</b>      | <b>-8%</b>     | <b>-100%</b> |           |           |           |           |

**Table 43 - SAA Debt Services Fund (41) Revenues and Expenditures**

Revenues

All revenues will come from fees charged to developers for providing the service of bond repayment and pass-through.

Expenditures

All expenditures will be related to paying the debt service for the 2016 Special Assessment Bonds (Mt. Saratoga).

Debt Service

| 2016 Special Assessment Bonds (Mt. Saratoga) |                    |                    |                    |
|--|--------------------|--------------------|--------------------|
| Year Ending June 30                          | Principal          | Interest           | Total Debt Service |
| <b>2018</b>                                  | <b>\$422,000</b>   | <b>\$159,000</b>   | <b>\$581,000</b>   |
| <b>2019</b>                                  | <b>\$462,000</b>   | <b>\$158,535</b>   | <b>\$620,535</b>   |
| <b>2020</b>                                  | <b>\$477,000</b>   | <b>\$154,560</b>   | <b>\$631,560</b>   |
| <b>2021</b>                                  | <b>\$493,000</b>   | <b>\$147,713</b>   | <b>\$640,713</b>   |
| <b>2022</b>                                  | <b>\$512,000</b>   | <b>\$137,840</b>   | <b>\$649,840</b>   |
| <b>2023</b>                                  | <b>\$532,000</b>   | <b>\$129,096</b>   | <b>\$661,096</b>   |
| <b>2024</b>                                  | <b>\$556,000</b>   | <b>\$118,899</b>   | <b>\$674,899</b>   |
| <b>2025</b>                                  | <b>\$583,000</b>   | <b>\$96,915</b>    | <b>\$679,915</b>   |
| <b>2026</b>                                  | <b>\$614,000</b>   | <b>\$72,623</b>    | <b>\$686,623</b>   |
| <b>2027</b>                                  | <b>\$649,000</b>   | <b>\$38,940</b>    | <b>\$687,940</b>   |
| <b>Total</b>                                 | <b>\$5,300,000</b> | <b>\$1,214,120</b> | <b>\$6,514,120</b> |

**Table 44 - 2016 Special Assessment Bonds (Mt. Saratoga)**

Capital Projects

None

Effect of Capital Projects on Operating Budgets

None

### Fund 50: Street Lighting Fund

| Street Lighting Fund 50: Revenues |                |                |                |                |                |                |
|-----------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Major Object                      | 2020 Actual    | 2021 Budget    | 2022 Plan      | 2023 Plan      | 2024 Plan      | 2025 Plan      |
| Charges for Services              | 304,000        | 380,000        | 380,000        | 380,000        | 380,000        | 380,000        |
| Other Revenue                     | 0              | 0              | 0              | 0              | 0              | 0              |
| Beginning Fund Balance            | 0              | 84,069         | 84,069         | 84,069         | 84,069         | 84,069         |
| <b>Total Revenues</b>             | <b>304,000</b> | <b>464,069</b> | <b>464,069</b> | <b>464,069</b> | <b>464,069</b> | <b>464,069</b> |
| <b>% Change From Prior Period</b> | <b>-44%</b>    | <b>53%</b>     | <b>0%</b>      | <b>0%</b>      | <b>0%</b>      | <b>0%</b>      |

| Street Lighting Fund 50: Expenditures |                |                |                |                |                |                |
|---------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Major Object                          | 2020 Actual    | 2021 Budget    | 2022 Plan      | 2023 Plan      | 2024 Plan      | 2025 Plan      |
| Materials, Supplies, and Services     | 234,401        | 201,751        | 201,751        | 201,751        | 201,751        | 201,751        |
| Capital Outlay                        | 214,800        | 219,744        | 224,836        | 224,836        | 224,836        | 224,836        |
| Administrative Charge                 | 42,574         | 42,574         | 42,574         | 42,574         | 42,574         | 42,574         |
| Transfers Out                         | 22,025         | 0              | 0              | 0              | 0              | 0              |
| <b>Total Expenditures</b>             | <b>513,800</b> | <b>464,069</b> | <b>469,161</b> | <b>469,161</b> | <b>469,161</b> | <b>469,161</b> |
| <b>% Change From Prior Period</b>     | <b>0%</b>      | <b>-10%</b>    | <b>1%</b>      | <b>0%</b>      | <b>0%</b>      | <b>0%</b>      |

**Table 45 - Street Lighting Fund (50) Revenues and Expenditures**

#### Revenues

The majority of the revenues for this fund come from charges for services on monthly utility bills sent to residents and business owners in the city.

#### Expenditures

The expenditures come from supplies to repair existing streetlights including lock boxes, wiring, and light fixtures. In addition, expenditures include capital money for new streetlights, whether to replace old or for new construction.

#### Debt Service

None

#### Capital Projects

None

#### Effect of Capital Projects on Operating Budgets

None

Fund 51: Water Utility

| Water Utility Fund 51: Revenues   |                  |                  |                  |                  |                  |                  |
|-----------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Major Object                      | 2020 Actual      | 2021 Budget      | 2022 Plan        | 2023 Plan        | 2024 Plan        | 2025 Plan        |
| Charges for Services              | 4,230,000        | 4,415,001        | 4,415,001        | 4,415,001        | 4,415,001        | 4,415,001        |
| Beginning Fund Balance            | 992,196          | 0                | 0                | 0                | 0                | 0                |
| Contributions                     | 0                | 0                | 0                | 0                | 0                | 0                |
| Bond Revenue                      | 0                | 0                | 0                | 0                | 0                | 0                |
| Other Revenue                     | 390,000          | 390,000          | 390,000          | 390,000          | 390,000          | 390,000          |
| Grant Revenue                     | 0                | 0                | 0                | 0                | 0                | 0                |
| <b>Fund Operating Revenues</b>    | <b>5,612,196</b> | <b>4,805,001</b> | <b>4,805,001</b> | <b>4,805,001</b> | <b>4,805,001</b> | <b>4,805,001</b> |
| <b>% Change From Prior Period</b> | <b>-13%</b>      | <b>-14%</b>      | <b>0%</b>        | <b>0%</b>        | <b>0%</b>        | <b>0%</b>        |

| Water Utility Fund 51: Expenditures |                  |                  |                  |                  |                  |                  |
|-------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Major Object                        | 2020 Actual      | 2021 Budget      | 2022 Plan        | 2023 Plan        | 2024 Plan        | 2025 Plan        |
| Personnel                           | 1,084,244        | 1,017,527        | 942,388          | 942,388          | 942,388          | 942,388          |
| Materials, Supplies, and Services   | 1,253,825        | 1,245,825        | 1,245,825        | 1,245,825        | 1,245,825        | 1,245,825        |
| Capital Outlay                      | 212,743          | 102,743          | 102,743          | 102,743          | 102,743          | 102,743          |
| Debt Service                        | 694,000          | 694,000          | 694,000          | 694,000          | 694,000          | 694,000          |
| Depreciation                        | 850,000          | 0                | 0                | 0                | 0                | 0                |
| Transfers Out                       | 30,848           | 153,867          | 153,867          | 153,867          | 153,867          | 153,867          |
| Administrative Charge               | 1,591,039        | 1,591,039        | 1,591,039        | 1,591,039        | 1,591,039        | 1,591,039        |
| <b>Total Fund Expenditures</b>      | <b>5,716,699</b> | <b>4,805,001</b> | <b>4,729,862</b> | <b>4,729,862</b> | <b>4,729,862</b> | <b>4,729,862</b> |
| <b>% Change From Prior Period</b>   | <b>-11%</b>      | <b>-16%</b>      | <b>-2%</b>       | <b>0%</b>        | <b>0%</b>        | <b>0%</b>        |

Table 46 - Water Utility Fund (51) Revenues and Expenditures

### Revenues

The majority of the revenues in this fund come from utility payments to the residents for both culinary and secondary water usage. Another source of revenue is transfers in from the Culinary Water Impact Fee Fund (56) and the Secondary Water Impact Fee Fund (57). These transfers are to help pay for the 2014 water revenue bonds issued to consolidate three bonds originally paid from the aforementioned funds. The remaining revenues are from service installations or miscellaneous charges.

### Expenditures

The increase in expenditures is due mostly to new line items for replacement water meters and an increase in the administrative charge. The replacement water meters were previously unbudgeted.

### Debt Service

#### **2014 Water Revenue Bonds**

On October 22, 2014 the City issued \$9,995,000 in Series 2014 Water Revenue Bonds with a maturity date of December 1, 2033 with an average coupon rate of 3.051%. The bonds were issued to (1) finance the costs associated with acquiring, constructing, and equipping portions of the City's culinary water system, (2) refund the Series 2005, 2006, and 2009 Water Revenue Bonds, and (3) finance the cost of issuance of the Series 2014 Bonds. Each principal payment is subject to prepayment and redemption at any time, in whole or in part, in inverse order, at the election of the City. The redemption price is equal to 100% of the principal amount to be prepaid or redeemed, plus accrued interest, if any, to the date of redemption. The City has pledged all water utility net revenues to pay the debt service costs through maturity in 2034.

| 2014 Water Revenue Bonds |                  |                  |                    |
|--------------------------|------------------|------------------|--------------------|
| Year Ending June 30      | Principal        | Interest         | Total Debt Service |
| 2016                     | 420,000          | 272,425          | 692,425            |
| 2017                     | 430,000          | 263,925          | 693,925            |
| 2018                     | 435,000          | 255,275          | 690,275            |
| 2019                     | 445,000          | 246,475          | 691,475            |
| 2020                     | 455,000          | 237,475          | 692,475            |
| 2021-2025                | 2,430,000        | 1,033,001        | 3,463,001          |
| 2026-2030                | 2,795,000        | 667,250          | 3,463,001          |
| 2031-2034                | 2,585,000        | 184,714          | 2,769,714          |
| <b>Total</b>             | <b>9,995,000</b> | <b>3,160,540</b> | <b>13,155,540</b>  |

**Table 47 - 2014 Water Revenue Bonds**

Capital Projects

None

Effect of Capital Projects on Operating Budgets

None

## Fund 52: Sewer Utility

| Sewer Utility Fund 52: Revenues |                  |                  |                  |                  |                  |                  |
|---------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Major Object                    | 2020 Actual      | 2021 Budget      | 2022 Plan        | 2023 Plan        | 2024 Plan        | 2025 Plan        |
| Charges for Services            | 3,950,000        | 4,151,885        | 4,154,885        | 4,157,945        | 4,161,066        | 4,164,250        |
| Beginning Fund Balance          | 0                | 0                | 0                | 0                | 0                | 0                |
| <b>Fund Operating Revenues</b>  | <b>3,950,000</b> | <b>4,151,885</b> | <b>4,154,885</b> | <b>4,157,945</b> | <b>4,161,066</b> | <b>4,164,250</b> |
| % Change From Prior Period      | 7%               | 5%               | 0%               | 0%               | 0%               | 0%               |

| Sewer Utility Fund 52: Expenditures |                  |                  |                  |                  |                  |                  |
|-------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Major Object                        | 2020 Actual      | 2021 Budget      | 2022 Plan        | 2023 Plan        | 2024 Plan        | 2025 Plan        |
| Personnel                           | 312,969          | 261,542          | 261,542          | 261,542          | 261,542          | 261,542          |
| Materials, Supplies, and Services   | 1,683,805        | 1,648,805        | 1,648,805        | 1,648,805        | 1,648,805        | 1,648,805        |
| Capital Outlay                      | 625,447          | 785,255          | 785,255          | 785,255          | 785,255          | 785,255          |
| Depreciation                        | 610,000          | 610,000          | 610,000          | 610,000          | 610,000          | 610,000          |
| Transfers Out                       | 0                | 0                | 0                | 0                | 0                | 0                |
| Administrative Charge               | 846,283          | 846,283          | 846,283          | 846,283          | 846,283          | 846,283          |
| <b>Total Fund Expenditures</b>      | <b>4,078,504</b> | <b>4,151,885</b> | <b>4,151,885</b> | <b>4,151,885</b> | <b>4,151,885</b> | <b>4,151,885</b> |
| % Change From Prior Period          | 10%              | 2%               | 0%               | 0%               | 0%               | 0%               |

**Table 48 - Sewer Utility Fund (52) Revenues and Expenditures**

### Revenues

Most of the projected revenues come from charges for service. All utility customers pay a sewer fee for usage, and this is the main source of revenue for this fund. Any increase is due to an increase in the number of utility customers as the city grows.

### Expenditures

The substantial increase in expenditures is due to a one-time transfer to the Wastewater Capital Projects fund to pay for sewer infrastructure projects.

### Debt Service

In May of 2018 the city issued \$9,970,000 in sewer revenue bonds. The bonds were issued to finance the construction and acquisition of improvements to the municipal sewer system. The average coupon for this issue is 3.271% with a maturity date of June 1, 2038.

| 2018 Sewer Revenue Bonds |              |      |              |  |
|--------------------------|--------------|------|--------------|--|
| Year                     | Debt Service | Year | Debt Service |  |
| 2019                     | \$488,094    | 2029 | \$705,563    |  |
| 2020                     | \$597,113    | 2030 | \$710,263    |  |
| 2021                     | \$708,563    | 2031 | \$709,363    |  |
| 2022                     | \$706,413    | 2032 | \$708,013    |  |
| 2023                     | \$708,963    | 2033 | \$705,522    |  |
| 2024                     | \$706,063    | 2034 | \$706,825    |  |
| 2025                     | \$707,863    | 2035 | \$706,000    |  |
| 2026                     | \$709,213    | 2036 | \$709,475    |  |
| 2027                     | \$710,113    | 2037 | \$707,075    |  |
| 2028                     | \$710,563    | 2038 | \$708,975    |  |

### Capital Projects

None

Effect of Capital Projects on Operating Budgets

None

FUND SUMMARY – SEWER UTILITY FUND (52)

Fund 53: Wastewater Impact Fee Fund

| Wastewater Impact Fee Fund 53: Revenues |                |                |                |                |                |                |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Major Object                            | 2020 Actual    | 2021 Budget    | 2022 Plan      | 2023 Plan      | 2024 Plan      | 2025 Plan      |
| Impact Fee Revenue                      | 415,000        | 415,000        | 415,000        | 415,000        | 415,000        | 415,000        |
| Transfers In                            | 0              | 0              | 0              | 0              | 0              | 0              |
| Beginning Fund Balance                  | 273,000        | 285,000        | 285,000        | 285,000        | 285,000        | 285,000        |
| <b>Fund Operating Revenues</b>          | <b>688,000</b> | <b>700,000</b> | <b>700,000</b> | <b>700,000</b> | <b>700,000</b> | <b>700,000</b> |
| % Change From Prior Period              | -94%           | 2%             | 0%             | 0%             | 0%             | 0%             |

| Wastewater Impact Fee Fund 53: Expenditures |                |                |                |                |                |                |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Major Object                                | 2020 Actual    | 2021 Budget    | 2022 Plan      | 2023 Plan      | 2024 Plan      | 2025 Plan      |
| Capital Outlay                              | 573,000        | 585,000        | 585,000        | 585,000        | 585,000        | 585,000        |
| Depreciation                                | 115,000        | 115,000        | 115,000        | 115,000        | 115,000        | 115,000        |
| <b>Total Fund Expenditures</b>              | <b>688,000</b> | <b>700,000</b> | <b>700,000</b> | <b>700,000</b> | <b>700,000</b> | <b>700,000</b> |
| % Change From Prior Period                  | -86%           | 2%             | 0%             | 0%             | 0%             | 0%             |

Table 49 - Wastewater Impact Fee Fund (53) Revenues and Expenditures

Revenues

All of the projected revenues come from either impact fees charged to developers for developing in the city or from transfers from other funds. The substantial increase in revenues this year is from a one-time transfer from the Sewer fund to pay for capital projects.

Expenditures

The increase in expenditures is due to one-time capital project expenditures not budgeted in previous years. These are explained below under “Capital Projects”.

Debt Service

None

Capital Projects

| Wastewater Capital Projects                           |                       |  |            |
|---|-----------------------|--|------------|
| Capital Project                                       | Years in Construction | Description  | Total Cost |
| Gravity Sewer Outfall<br>Engineering and Construction | From 2019             | This is phase 1 of Gravity sewer outfall that will replace a significant portion of the City's existing sewer force mains east of the Jordan River | \$750,000  |

Table 50 - Wastewater Impact Fee Fund Capital Projects

Effect of Capital Projects on Operating Budgets

| Effect of Capital Projects on Operating Budgets |                                      |                 |               |
|---|--------------------------------------|-----------------|---------------|
| Capital Project                                 | Effect                               | Estimated Costs | Fund Impacted |
| Posey Lift Station Upgrade                      | No material effect on ongoing costs. |                 |               |

Table 51 - Effect of Capital Projects on Operating Budgets

*Fund 54: Storm Drain Utility*

| <b>Storm Drain Utility Fund 54: Revenues</b> |                    |                    |                  |                  |                  |                  |
|--|--------------------|--------------------|------------------|------------------|------------------|------------------|
| <b>Major Object</b>                          | <b>2020 Actual</b> | <b>2021 Budget</b> | <b>2022 Plan</b> | <b>2023 Plan</b> | <b>2024 Plan</b> | <b>2025 Plan</b> |
| Charges for Services                         | 600,000            | 600,000            | 600,000          | 600,000          | 600,000          | 600,000          |
| Beginning Fund Balance                       | 380,811            | 380,811            | 380,811          | 380,811          | 380,811          | 380,811          |
| <b>Fund Operating Revenues</b>               | <b>980,811</b>     | <b>980,811</b>     | <b>980,811</b>   | <b>980,811</b>   | <b>980,811</b>   | <b>980,811</b>   |
| <b>% Change From Prior Period</b>            | <b>-3%</b>         | <b>0%</b>          | <b>0%</b>        | <b>0%</b>        | <b>0%</b>        | <b>0%</b>        |

| <b>Storm Drain Fund 54: Expenditures</b> |                    |                    |                  |                  |                  |                  |
|--|--------------------|--------------------|------------------|------------------|------------------|------------------|
| <b>Major Object</b>                      | <b>2020 Actual</b> | <b>2021 Budget</b> | <b>2022 Plan</b> | <b>2023 Plan</b> | <b>2024 Plan</b> | <b>2025 Plan</b> |
| Personnel                                | 80,558             | 80,558             | 80,558           | 80,558           | 80,558           | 80,558           |
| Materials, Supplies, and Services        | 75,697             | 75,697             | 75,697           | 75,697           | 75,697           | 75,697           |
| Capital Outlay                           | 0                  | 0                  | 0                | 0                | 0                | 0                |
| Depreciation                             | 410,000            | 410,000            | 410,000          | 410,000          | 410,000          | 410,000          |
| Transfers Out                            | 47,713             | 47,714             | 47,714           | 47,714           | 47,714           | 47,714           |
| Administrative Charge                    | 366,842            | 366,842            | 366,842          | 366,842          | 366,842          | 366,842          |
| <b>Total Fund Expenditures</b>           | <b>980,810</b>     | <b>980,811</b>     | <b>980,811</b>   | <b>980,811</b>   | <b>980,811</b>   | <b>980,811</b>   |
| <b>% Change From Prior Period</b>        | <b>-1%</b>         | <b>0%</b>          | <b>0%</b>        | <b>0%</b>        | <b>0%</b>        | <b>0%</b>        |

**Table 52 - Storm Drain Utility Fund (54) Revenues and Expenditures**

Revenues

All of the projected revenues come from charges for service. All utility customers pay a storm drain fee for usage, and this is the main source of revenue for this fund.

Expenditures

Expenditures are expected to only modestly increase due to incremental expenditure increases.

Debt Service

None

Capital Projects

None

Effect of Capital Projects on Operating Budgets

None

*Fund 55: Garbage Utility*

| <b>Garbage Utility Fund 55: Revenues</b> |                    |                    |                  |                  |                  |                  |
|--|--------------------|--------------------|------------------|------------------|------------------|------------------|
| <b>Major Object</b>                      | <b>2020 Actual</b> | <b>2021 Budget</b> | <b>2022 Plan</b> | <b>2023 Plan</b> | <b>2024 Plan</b> | <b>2025 Plan</b> |
| Charges for Services                     | 1,000,000          | 1,149,119          | 1,000,000        | 1,000,000        | 1,000,000        | 1,000,000        |
| Beginning Fund Balance                   | 149,199            | 149,119            | 149,119          | 149,119          | 149,119          | 149,119          |
| <b>Fund Operating Revenues</b>           | <b>1,149,199</b>   | <b>1,298,238</b>   | <b>1,149,119</b> | <b>1,149,119</b> | <b>1,149,119</b> | <b>1,149,119</b> |
| <b>% Change From Prior Period</b>        | <b>0%</b>          | <b>13%</b>         | <b>-11%</b>      | <b>0%</b>        | <b>0%</b>        | <b>0%</b>        |

| <b>Garbage Utility Fund 55: Expenditures</b> |                    |                    |                  |                  |                  |                  |
|--|--------------------|--------------------|------------------|------------------|------------------|------------------|
| <b>Major Object</b>                          | <b>2020 Actual</b> | <b>2021 Budget</b> | <b>2022 Plan</b> | <b>2023 Plan</b> | <b>2024 Plan</b> | <b>2025 Plan</b> |
| Personnel                                    | 0                  | 0                  | 0                | 0                | 0                | 0                |
| Materials, Supplies, and Services            | 1,029,070          | 1,029,070          | 1,029,070        | 1,029,070        | 1,029,070        | 1,029,070        |
| Administrative Charge                        | 120,129            | 120,129            | 120,129          | 120,129          | 120,129          | 120,129          |
| <b>Total Fund Expenditures</b>               | <b>1,149,199</b>   | <b>1,149,199</b>   | <b>1,149,199</b> | <b>1,149,199</b> | <b>1,149,199</b> | <b>1,149,199</b> |
| <b>% Change From Prior Period</b>            | <b>0%</b>          | <b>0%</b>          | <b>0%</b>        | <b>0%</b>        | <b>0%</b>        | <b>0%</b>        |

**Table 53 - Garbage Utility Fund (55) Revenues and Expenditures**

Revenues

All of the projected revenues come from charges for service. Those residents that sign up for garbage and/or recycling services pay a fee for usage, and this is the main source of revenue for this fund. Any increase is due to an increase in the number of customers as the city grows.

Expenditures

Increases in expenditures come from increased growth in the number of residents that are recipients of garbage and/or recycling services.

Debt Service

None

Capital Projects

None

Effect of Capital Projects on Operating Budgets

None

*Fund 56: Culinary Water Impact Fee*

| <b>Culinary Water Impact Fee Fund 56: Revenues</b> |                    |                    |                  |                  |                  |                  |
|--|--------------------|--------------------|------------------|------------------|------------------|------------------|
| <b>Major Object</b>                                | <b>2020 Actual</b> | <b>2021 Budget</b> | <b>2022 Plan</b> | <b>2023 Plan</b> | <b>2024 Plan</b> | <b>2025 Plan</b> |
| Impact Fee Revenue                                 | 950,000            | 950,000            | 952,000          | 954,020          | 956,060          | 958,121          |
| Transfers In                                       | 0                  | 0                  | 0                | 0                | 0                | 0                |
| Beginning Fund Balance                             | 325,000            | 325,000            | 325,000          | 325,000          | 325,000          | 325,000          |
| <b>Fund Operating Revenues</b>                     | <b>1,275,000</b>   | <b>1,275,000</b>   | <b>1,277,000</b> | <b>1,279,020</b> | <b>1,281,060</b> | <b>1,283,121</b> |
| <b>% Change From Prior Period</b>                  | <b>-4%</b>         | <b>0%</b>          | <b>0%</b>        | <b>0%</b>        | <b>0%</b>        | <b>0%</b>        |

| <b>Culinary Water Impact Fee Fund 56: Expenditures</b> |                    |                    |                  |                  |                  |                  |
|--|--------------------|--------------------|------------------|------------------|------------------|------------------|
| <b>Major Object</b>                                    | <b>2020 Actual</b> | <b>2021 Budget</b> | <b>2022 Plan</b> | <b>2023 Plan</b> | <b>2024 Plan</b> | <b>2025 Plan</b> |
| Capital Outlay   | 0                  | 0                  | 0                | 0                | 1                | 2                |
| Transfers Out  | 225,000            | 225,000            | 225,000          | 225,000          | 225,000          | 225,000          |
| Debt Service   | 0                  | 0                  | 0                | 0                | 0                | 0                |
| Depreciation   | 1,050,000          | 1,050,000          | 1,050,000        | 1,050,000        | 1,050,000        | 1,050,000        |
| <b>Total Fund Expenditures</b>                         | <b>1,275,000</b>   | <b>1,275,000</b>   | <b>1,275,000</b> | <b>1,275,000</b> | <b>1,275,001</b> | <b>1,275,002</b> |
| <b>% Change From Prior Period</b>                      | <b>0%</b>          | <b>0%</b>          | <b>0%</b>        | <b>0%</b>        | <b>0%</b>        | <b>0%</b>        |

**Table 54 - Culinary Water Impact Fee Fund (56) Revenues and Expenditures**

Revenues

The majority of revenues come from impact fees charged to developers who are developing residential or commercial areas within the city limits.

Expenditures

Expenditures decreased due substantial one-time capital projects in the previous year that were completed without incurring costs into FY 2017-18

Debt Service

None

Capital Projects

None

Effect of Capital Projects on Operating Budgets

None

Fund 57: Secondary Water Impact Fee

| Secondary Water Impact Fee Fund 57: Revenues |                  |                  |                  |                  |                  |                  |
|--|------------------|------------------|------------------|------------------|------------------|------------------|
| Major Object                                 | 2020 Actual      | 2021 Budget      | 2022 Plan        | 2023 Plan        | 2024 Plan        | 2025 Plan        |
| Impact Fee Revenue                           | 1,200,000        | 1,200,000        | 1,200,000        | 1,200,000        | 1,200,000        | 1,200,000        |
| Bond Revenue                                 | 0                | 0                | 0                | 0                | 0                | 0                |
| Transfers In                                 | 0                | 0                | 0                | 0                | 0                | 0                |
| Beginning Fund Balance                       | 3,062,798        | 2,184,916        | 2,184,916        | 2,184,916        | 2,184,916        | 2,184,916        |
| <b>Fund Operating Revenues</b>               | <b>4,262,798</b> | <b>3,384,916</b> | <b>3,384,916</b> | <b>3,384,916</b> | <b>3,384,916</b> | <b>3,384,916</b> |
| <b>% Change From Prior Period</b>            | <b>255%</b>      | <b>-21%</b>      | <b>0%</b>        | <b>0%</b>        | <b>0%</b>        | <b>0%</b>        |

| Secondary Water Impact Fee Fund 57: Expenditures |                  |                  |                  |                  |                  |                  |
|--|------------------|------------------|------------------|------------------|------------------|------------------|
| Major Object                                     | 2020 Actual      | 2021 Budget      | 2022 Plan        | 2023 Plan        | 2024 Plan        | 2025 Plan        |
| Capital Outlay                                   | 3,107,868        | 2,229,636        | 0                | 0                | 0                | 0                |
| Debt Service                                     | 686,700          | 687,050          | 685,275          | 685,277          | 685,277          | 685,277          |
| Transfers Out                                    | 218,230          | 218,230          | 264,725          | 264,726          | 264,726          | 264,726          |
| Depreciation                                     | 250,000          | 250,000          | 250,000          | 250,000          | 250,000          | 250,000          |
| <b>Total Fund Expenditures</b>                   | <b>4,262,798</b> | <b>3,384,916</b> | <b>1,200,000</b> | <b>1,200,003</b> | <b>1,200,003</b> | <b>1,200,003</b> |
| <b>% Change From Prior Period</b>                | <b>288%</b>      | <b>-21%</b>      | <b>-65%</b>      | <b>0%</b>        | <b>0%</b>        | <b>0%</b>        |

**Table 55 - Secondary Water Impact Fee Fund (57) Revenues and Expenditures**

Revenues

The majority of revenues come from impact fees charged to developers who are developing residential or commercial areas within the city limits.

Expenditures

The transfer's line item is for transfers to the Water Utility Fund (51) to pay for debt service payments.

Debt Service

**2016 Water Revenue Bonds**

The Series 2016 Bonds are being issued for the purpose of financing the acquisition and construction of improvements to the City's water utility system and paying costs of issuance of the Series 2016 Bonds.

| 2016 Water Revenue Bonds |           |           |                    |
|--------------------------|-----------|-----------|--------------------|
| Year Ending June 30      | Principal | Interest  | Total Debt Service |
| 2017                     |           | \$166,110 | \$166,110          |
| 2018                     | \$155,000 | \$314,850 | \$469,850          |
| 2019                     | \$240,000 | \$310,900 | \$550,900          |
| 2020                     | \$380,000 | \$304,700 | \$684,700          |
| 2021                     | \$385,000 | \$297,050 | \$682,050          |
| 2022                     | \$395,000 | \$287,275 | \$682,275          |
| 2023                     | \$410,000 | \$275,200 | \$685,200          |
| 2024                     | \$425,000 | \$258,425 | \$683,425          |
| 2025                     | \$445,000 | \$236,675 | \$681,675          |
| 2026                     | \$470,000 | \$213,800 | \$683,800          |
| 2027                     | \$495,000 | \$189,675 | \$684,675          |
| 2028                     | \$515,000 | \$169,575 | \$684,575          |
| 2029                     | \$530,000 | \$153,900 | \$683,900          |

|              |                    |                    |                     |
|--------------|--------------------|--------------------|---------------------|
| <b>2030</b>  | \$545,000          | \$137,775          | \$682,775           |
| <b>2031</b>  | \$565,000          | \$121,125          | \$686,125           |
| <b>2032</b>  | \$580,000          | \$103,950          | \$683,950           |
| <b>2033</b>  | \$595,000          | \$86,325           | \$681,325           |
| <b>2034</b>  | \$615,000          | \$68,175           | \$683,175           |
| <b>2035</b>  | \$635,000          | \$49,425           | \$684,425           |
| <b>2036</b>  | \$655,000          | \$30,075           | \$685,075           |
| <b>2037</b>  | \$675,000          | \$10,125           | \$685,125           |
| <b>Total</b> | <b>\$9,710,000</b> | <b>\$3,785,110</b> | <b>\$13,495,110</b> |

**Table 56 - 2016 Water Revenue Bonds**

Capital Projects

None

Effect of Capital Projects on Operating Budgets

None

*Fund 58: Water Rights*

| Major Object                       | Water Rights: Fund 58 Revenues |                  |                  |                  |                  |                  |
|------------------------------------|--------------------------------|------------------|------------------|------------------|------------------|------------------|
|                                    | 2020 Actual                    | 2021 Budget      | 2022 Plan        | 2023 Plan        | 2024 Plan        | 2025 Plan        |
| Charges for Services               | 1,000,000                      | 1,000,000        | 1,000,000        | 1,000,000        | 1,000,000        | 1,000,000        |
| Transfers In                       | 0                              | 0                | 0                | 0                | 0                | 0                |
| Beginning Fund Balance             | 410,000                        | 410,000          | 410,000          | 410,000          | 410,000          | 410,000          |
| <b>Fund Operating Revenues</b>     | <b>1,410,000</b>               | <b>1,410,000</b> | <b>1,410,000</b> | <b>1,410,000</b> | <b>1,410,000</b> | <b>1,410,000</b> |
| <b>% Change From Prior Period</b>  | <b>0%</b>                      | <b>0%</b>        | <b>0%</b>        | <b>0%</b>        | <b>0%</b>        | <b>0%</b>        |
| Water Rights: Fund 58 Expenditures |                                |                  |                  |                  |                  |                  |
| Major Object                       | 2020 Actual                    | 2021 Budget      | 2022 Plan        | 2023 Plan        | 2024 Plan        | 2025 Plan        |
| Materials, Supplies, and Services  | 1,410,000                      | 1,410,000        | 1,410,000        | 1,410,000        | 1,410,000        | 1,410,000        |
| <b>Total Fund Expenditures</b>     | <b>1,410,000</b>               | <b>1,410,000</b> | <b>1,410,000</b> | <b>1,410,000</b> | <b>1,410,000</b> | <b>1,410,000</b> |
| <b>% Change From Prior Period</b>  | <b>0%</b>                      | <b>0%</b>        | <b>0%</b>        | <b>0%</b>        | <b>0%</b>        | <b>0%</b>        |

Revenues

The majority of revenues come from impact fees charged to developers who are developing residential or commercial areas within the city limits.

Expenditures

The expenditures are used for the acquisition of water rights.

Debt Service

None.

Capital Projects

None

Effect of Capital Projects on Operating Budgets

None

### *Personnel*

Recruiting and retaining high quality employees is a primary goal of Human Resources as the City progresses and fills vacancies. There continues to be a competitive market for municipal employees. ~~SPECIAL NOTE: PERSONNEL~~ Unemployment rates in Utah have changed drastically this year, from 2.5 % (February 2020) to 10.4 % (April 2020) to 5.1% (June, 2020). Utah is below the national average of 11.1% (June 2020).

### *Compensation*

Each position has an established pay range with a minimum, midpoint, and maximum base wage. Employees will be eligible for an annual merit-based increase as determined by their performance evaluation and annual review. Each employee, depending on where their current base wage falls on their range, will receive one of three annual merit increases (see table below)

| <b>Wage Placement</b>         | <b>Annual Merit Increase</b>  |
|-------------------------------|---|
| <b>Minimum up to Midpoint</b> | Amount awarded shall be added to the employee's base pay                    |
| <b>Midpoint up to Maximum</b> | Amount awarded shall be divided between the employee's base pay and a bonus |
| <b>At Maximum</b>             | Amount awarded will be in the form of a bonus                               |

**Table 57 - Wage Placement**

### *City-Provided Benefits*

#### Health Insurance

The City contracts with Select Health to provide both traditional and high deductible health insurance plans. The City pays a significant portion of the premiums for each full time employee.

#### Dental Insurance

The City contracts with EMI Health to provide dental insurance. The city pays 90% of the premiums. If an employee opts out of health insurance but elects to have dental insurance, the cost of the premium is deducted from the 401(k) contribution.

#### Retirement

The City offers pension retirement benefits through Utah Retirement Systems (URS). Three retirement programs are offered including the Public Employees' Noncontributory Plan, Public Safety Retirement Plan (sworn police personnel), and the Firefighter Retirement Plan. Employer paid retirement contributions are governed by Utah State law and are subject to change annually. Current rates can be found in the table below. In 2008, the City opted out of Social Security. In lieu of Social Security payroll taxes, the City contributes the 6.2 % into a 401(k) plan for the employee.

| <b>Budgeted Retirement Plans</b>          | <b>Contribution Rate (%)</b> |
|---|------------------------------|
| <b>Public Employees – Noncontributory</b> | 18.47                        |
| <b>Public Safety</b>                      | 32.20                        |
| <b>Firefighters</b>                       | 23.41                        |

**Table 58 - City Retirement Contribution Rates**

### Life/Long-Term Disability

The City pays for a life insurance plan for each employee regardless of participation in health or dental insurance. The basic coverage is \$50,000 with \$5,000 for the spouse and up to \$2500 for each child. As part of the employee's life insurance policy, there is an AD&D rider for up to \$50,000. The City also pays for long-term disability insurance to provide up to 66% of an employee's salary if they are separated due to disability.

#### Holiday and Leave Time

The City provides 100 hours of holiday leave during a calendar year. In addition, the City provides tiered paid leave based on position and longevity.

#### *Optional Employee-Funded Benefits*

#### Vision Insurance

The City has contracted with EyeMed to provide vision insurance options for employees. Employees pay the full premium.

#### Flexible Spending Account (FSA)

The City offers Flexible Spending Accounts for employees to place pre-tax monies for medical or dependent care expenses.

#### Health Savings Account (HSA)

The City provides Health Savings Accounts to employees who have elected a high-deductible health insurance plan. The City contributes the difference between the traditional and the high-deductible plan premiums into those accounts.

#### 401(k)/457/Traditional IRA/ROTH IRA

The City participates in URS and has an employer contract with ICMA. Through these contracts, employees can elect to contribute to any of the following: 401(k), 457, Traditional IRA, or ROTH IRA account.

#### *Personnel Summary Counts by Department*

| Saratoga Springs Personnel Counts (FTEs) |            |                                     |            |
|--|------------|-------------------------------------|------------|
| Department                               | FY 2018-19 | FY 2019-20                          | FY 2020-21 |
| Recorder                                 | 1.72       | 2.00                                | 2.00       |
| Administration                           | 6.75       | 9.00                                | 12.25      |
| Building                                 | 8.50       | 10.00                               | 10.14      |
| Planning                                 | 5.83       | 6.25                                | 6.70       |
| Executive/Legislative                    | 0.00       | 0.00                                | 0.00       |
| Utility Billing                          | 4.20       | 4.00                                | 4.00       |
| Treasurer                                | 1.00       | 1.00                                | 1.00       |
| Public Works                             | 52.75      | 55.5                                | 59.00      |
| Fire                                     | 25.75      | 26.25<br><small>74 P.D.C.E.</small> | 32.06      |
| Engineering                              | 4.00       | 4.00                                | 4.00       |
| Recreation                               | 16.99      | 19.25                               | 6.14       |
| Attorney                                 | 3.13       | 3.25                                | 3.25       |

|                |            |               |               |
|----------------|------------|---------------|---------------|
| Police         | 47.75      | 54.00         | 55.93         |
| Parks & Rec    | 0.00       | 0.00          | 0.00          |
| Court          | 3.00       | 3.00          | 2.31          |
| Communications | 2.38       | 2.50          | 2.87          |
| Civic Events   | 0.00       | 0.00          | 0.00          |
| Library        | 6.25       | 7.25          | 8.12          |
| IT             |            |               | 3.00          |
| <b>Total</b>   | <b>190</b> | <b>207.25</b> | <b>212.77</b> |

Table 59 – Personnel Summary Counts by Year by Department

| FY 2021 Additional Personnel                                |                 |                               |             |
|---|-----------------|-------------------------------|-------------|
| Title   | Employment Type | Department                    | FTE's       |
| <b>Data Analyst</b>   | Full-Time       | Administration                | 1           |
| <b>Inspector III</b>  | Full-Time       | Building                      | 1           |
| <b>Admin Assistant</b>                                      | Full-Time       | Building/Planning/Engineering | 1           |
| <b>Civic Events Coordinator</b>                             | Full-Time       | Civic Events                  | 1           |
| <b>Personnel Transition from PT to FT</b>                   | Full-Time       | Fire                          |             |
| <b>PT Employee</b>  | Part-Time       | Justice                       | .4          |
| <b>Law Clerk</b>  | Full-Time       | Legal                         | 1           |
| <b>Planning Land Use Attorney</b>                           | Full-Time       | Legal                         | 1           |
| <b>Library Assistant</b>                                    | Full-Time       | Library                       | 1           |
| <b>*Maintenance II</b>                                      | Full-Time       | Parks & Open Spaces           | 3           |
| <b>Park Maintenance I Patriot</b>                           | Full-Time       | Parks & Open Spaces           | 1           |
| <b>Park Specialist</b>                                      |                 |                               |             |
| <b>Parks Maintenance 1 Irrigation</b>                       | Full-Time       | Parks & Open Spaces           | 1           |
| <b>Parks Maintenance 1 Trails and Open Space Specialist</b> | Full-Time       | Parks & Open Spaces           | 1           |
| <b>Planner II</b>   | Full-Time       | Planning & Zoning             | 1           |
| <b>Police Officer</b>                                       | Full-Time       | Police                        | 2           |
| <b>*Corporal</b>  | Full-Time       | Police                        | 2           |
| <b>*Lieutenant</b>  | Full-Time       | Police                        | 2           |
| <b>Facilities, Fleet and Operations Manager</b>             | Full-Time       | Public Works                  | 1           |
| <b>Assistant Coordinator Position</b>                       | Part-Time       | Recreation                    | .5          |
| <b>Street Maintenance II</b>                                | Full-Time       | Streets                       | 1           |
| <b>Total New**</b>  |                 |                               | <b>15.9</b> |

**Table 60 - FY 2020 Additional Personnel**

\*Reclassify

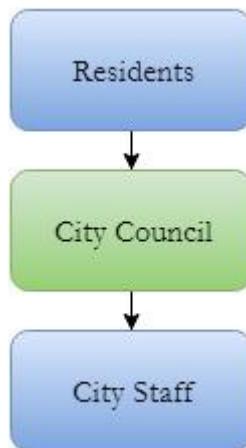
\*\* Does not include reclassified positions

This section contains goals, performance measures, and financial information for each of the major departments in the City.

## DEPARTMENTAL INFORMATION

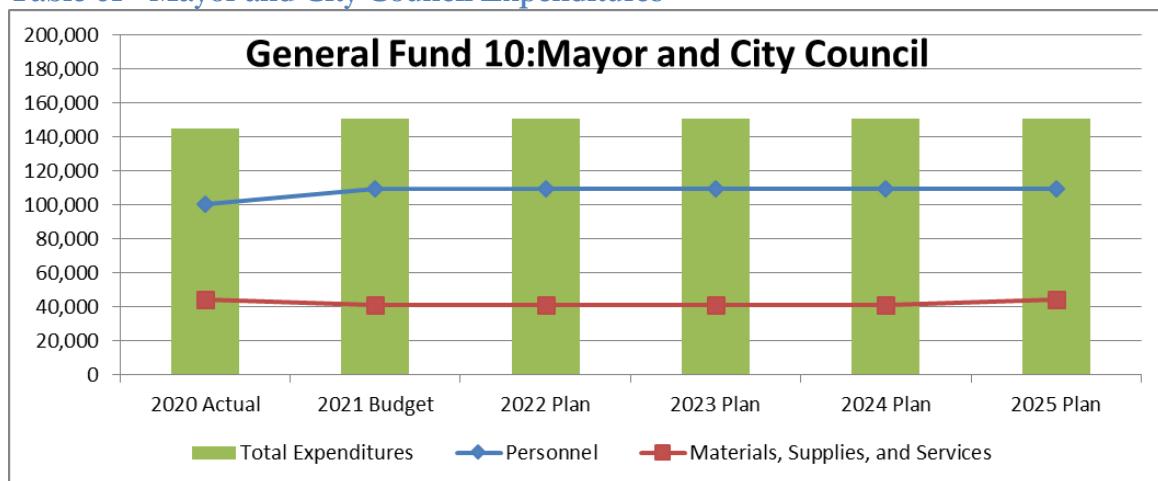
The Mayor and City Council are responsible for the legislative duties of the City.

### MAYOR AND CITY COUNCIL



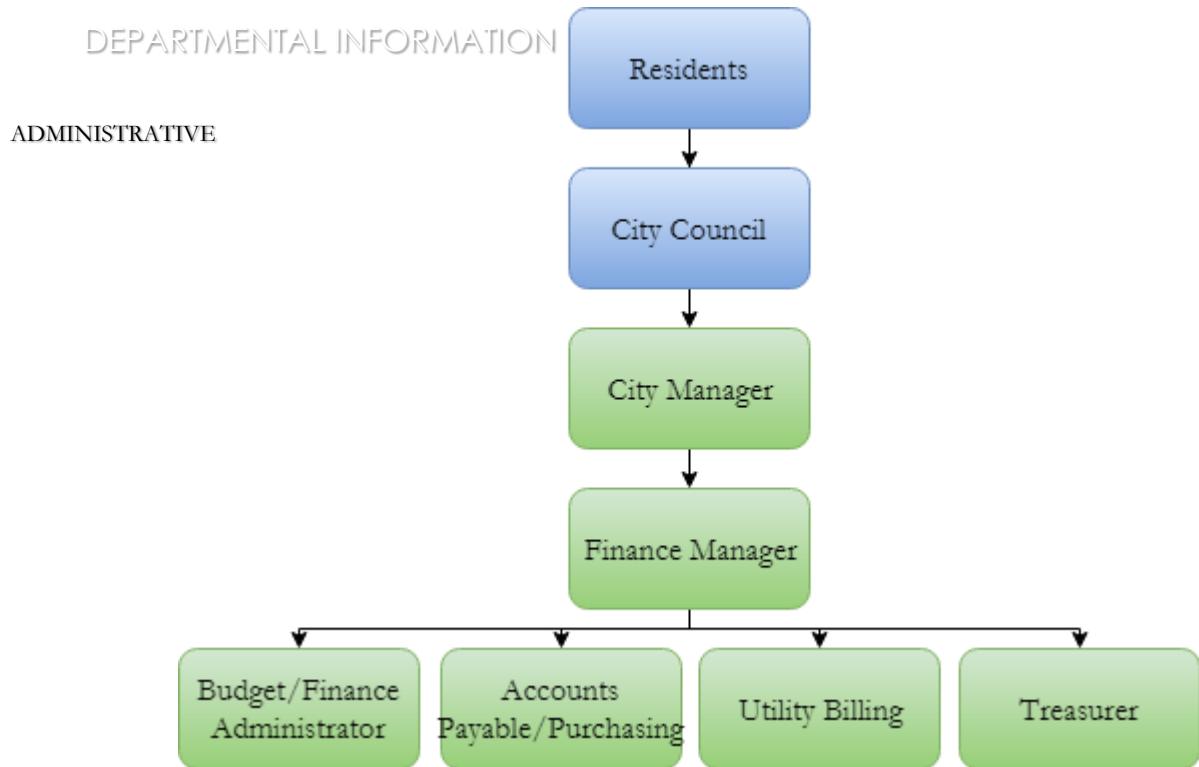
| Legislative Department            |                |                |                |                |                |                |
|-----------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Major Object                      | 2020 Actual    | 2021 Budget    | 2022 Plan      | 2023 Plan      | 2024 Plan      | 2025 Plan      |
| Personnel                         | 100,530        | 109,793        | 109,793        | 109,793        | 109,793        | 109,793        |
| Materials, Supplies, and Services | 44,185         | 41,185         | 41,185         | 41,185         | 41,185         | 44,186         |
| <b>Total Expenditures</b>         | <b>144,715</b> | <b>150,978</b> | <b>150,978</b> | <b>150,978</b> | <b>150,978</b> | <b>150,978</b> |
| <b>% Change From Prior Period</b> |                | <b>4%</b>      | <b>0%</b>      | <b>0%</b>      | <b>0%</b>      | <b>0%</b>      |

**Table 61 - Mayor and City Council Expenditures**



**Graph 5 - Mayor and City Council Expenditures**

The increase in personnel costs is due to the increases in salary due to the changes in the proposed pay plan.



The administrative department encompasses both administrative and financial functions. The city manager administers the day-to-day functions of the city and makes executive-level decisions regarding operations. The finance staff is responsible for preparing financial reports, analyzing performance, financial, and economic data, and maintaining vital organizational processes such as purchasing or payroll.

#### Highlights

- Earned GFOA Distinguished Budget Award
- Earned GFOA Excellence in Financial Reporting Award

| Administrative Department Goals                          |  |
|--|--|
| <b>Earn GFOA Distinguished Budget Award</b>              |  |
| <b>Earn GFOA Excellence in Financial Reporting Award</b> |  |

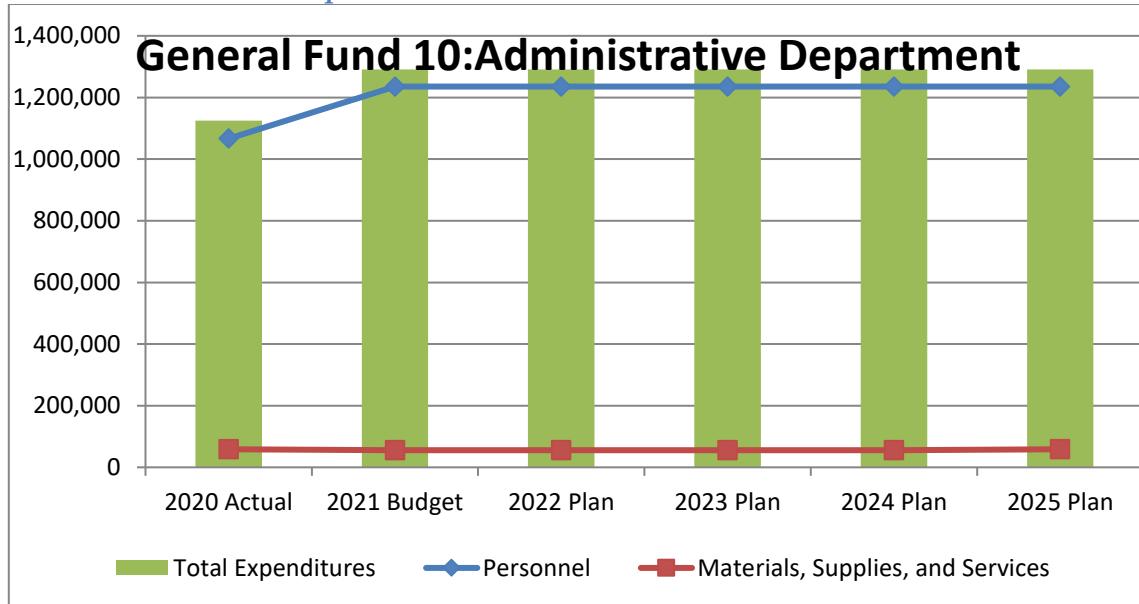
Table 62 - Administrative Department Goals

| Administrative Department Performance Measures                                  |                |                |
|---|----------------|----------------|
| Measures  | FY 2021 Target | FY 2020 Actual |
| # of months month-end report completed by 15 <sup>th</sup>                      | 78   P12g e    | 12             |
| # of months financial reports presented to council by 10 <sup>th</sup> of month | 12             | 12             |

Table 63 - Administrative Department Performance Measures

| Administrative Department         |                  |                  |                  |                  |                  |                  |
|-----------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Major Object                      | 2020 Actual      | 2021 Budget      | 2022 Plan        | 2023 Plan        | 2024 Plan        | 2025 Plan        |
| Personnel                         | 1,066,474        | 1,235,405        | 1,235,405        | 1,235,405        | 1,235,405        | 1,235,405        |
| Materials, Supplies, and Services | 58,611           | 55,611           | 55,611           | 55,611           | 55,611           | 58,611           |
| <b>Total Expenditures</b>         | <b>1,125,085</b> | <b>1,291,016</b> | <b>1,291,016</b> | <b>1,291,016</b> | <b>1,291,016</b> | <b>1,291,016</b> |
| % Change From Prior Period        |                  | 15%              | 0%               | 0%               | 0%               | 0%               |

Table 64 - Administrative Expenditures



Graph 6 - Administrative Department Expenditures

The increase in personnel costs is due to the increases in salary due to the changes in the proposed pay plan.

| Administrative Department Personnel FY 2021 |          |
|---|----------|
| Position                                    | FTE      |
| City Manager                                | 1        |
| Finance Manager                             | 1        |
| Human Resource Specialist                   | 1        |
| Assistant City Manager                      | 1        |
| Human Resources Director                    | 1        |
| Office and Facilities Manager               | 1        |
| Budget Finance Administrator                | 1        |
| <b>Total</b>                                | <b>7</b> |

Table 65 - Administrative Department Personnel

## DEPARTMENTAL INFORMATION

### UTILITY BILLING



The utility billing department is responsible for all utility payments (e.g., water, sewer, and trash bills), utility maintenance management, and front desk reception and customer service.

#### Highlights

1. Automated as many of the documents as possible so residents can do them online and don't have to come into the office.
2. Added Search words to the Utility area of the website so it is easier to search for what you are looking for.
3. Changing the Landlord Process so the accounts are in the Landlords name only to avoid confrontations between the landlord and tenant and to streamline the billing to one person only.
4. Automating the MDI File for the Network downloads so it is done daily and includes all new accounts and any changes made during the day.

#### Utility Billing Department Goals

Add a once per year Promise to pay to the Shut Off process to give the customers some relief, if possible.

Add the Garbage Exchange/Replace to the website for Customer convenience

Add the Hydrant Meter Application to the Website so the contractors don't have to come her to the office then to Public Works.

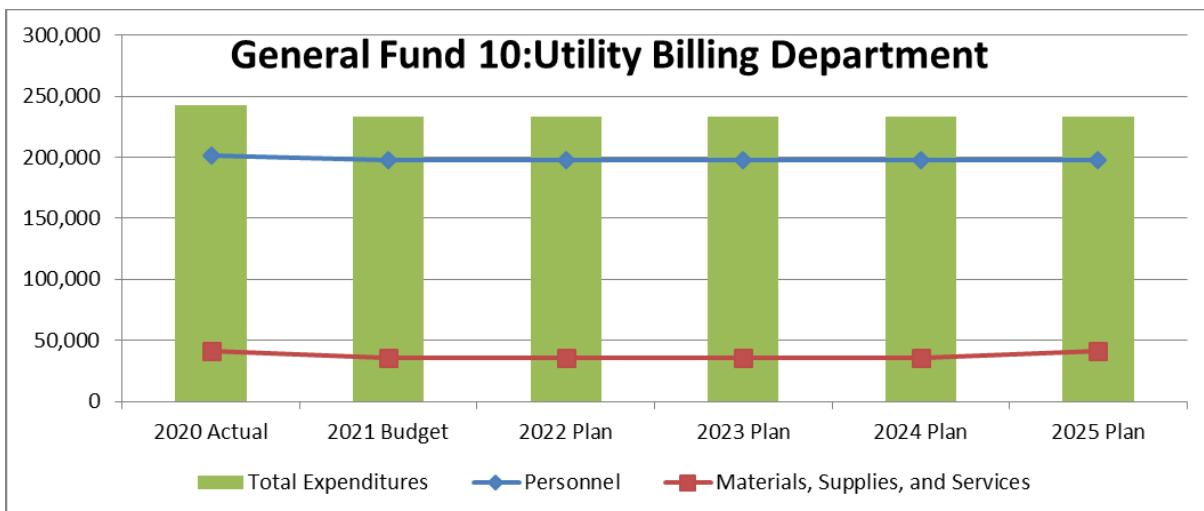
Table 66 - Utility Billing Department Goals

| Measures                                       | FY 2021 Target | FY 2020 Actual |
|--|----------------|----------------|
| % of billing concerns resolved within 24 hours | 90             | 92             |
| % of utility payments taken by receptionist    | 50             | 70             |

Table 67 - Utility Billing Department Performance Measures

| Utility Billing Department        |                |                |                |                |                |                |
|-----------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Major Object                      | 2020 Actual    | 2021 Budget    | 2022 Plan      | 2023 Plan      | 2024 Plan      | 2025 Plan      |
| Personnel                         | 201,112        | 197,302        | 197,302        | 197,302        | 197,302        | 197,302        |
| Materials, Supplies, and Services | 41,581         | 35,600         | 35,600         | 35,600         | 35,600         | 41,581         |
| <b>Total Expenditures</b>         | <b>242,693</b> | <b>232,902</b> | <b>232,902</b> | <b>232,902</b> | <b>232,902</b> | <b>232,902</b> |
| <b>% Change From Prior Period</b> |                | <b>-4%</b>     | <b>0%</b>      | <b>0%</b>      | <b>0%</b>      | <b>0%</b>      |

Table 68 - Utility Billing Expenditures



Graph 7 - Utility Billing Expenditures

The decrease in personnel costs is due to Department decreases that were made in response to Covid-19.

| Utility Billing Department Personnel FY 2021 |          |
|--|----------|
| Position                                     | FTE      |
| Utility Billing Supervisor                   | 1        |
| Utility Billing Clerk/Receptionist           | 3        |
| <b>Total</b>                                 | <b>4</b> |

Table 69 - Utility Billing Department Personnel

## DEPARTMENTAL INFORMATION

TREASURER



The treasurer department is responsible for maintaining the City's funds including day-to-day accounting functions, investments, and all receivables.

| Treasurer Department Goals                                 |  |
|--|--|
| Reduce Collection Fees – Lower rate from collection agency |  |
| Increase interest payments on investments to 1%            |  |

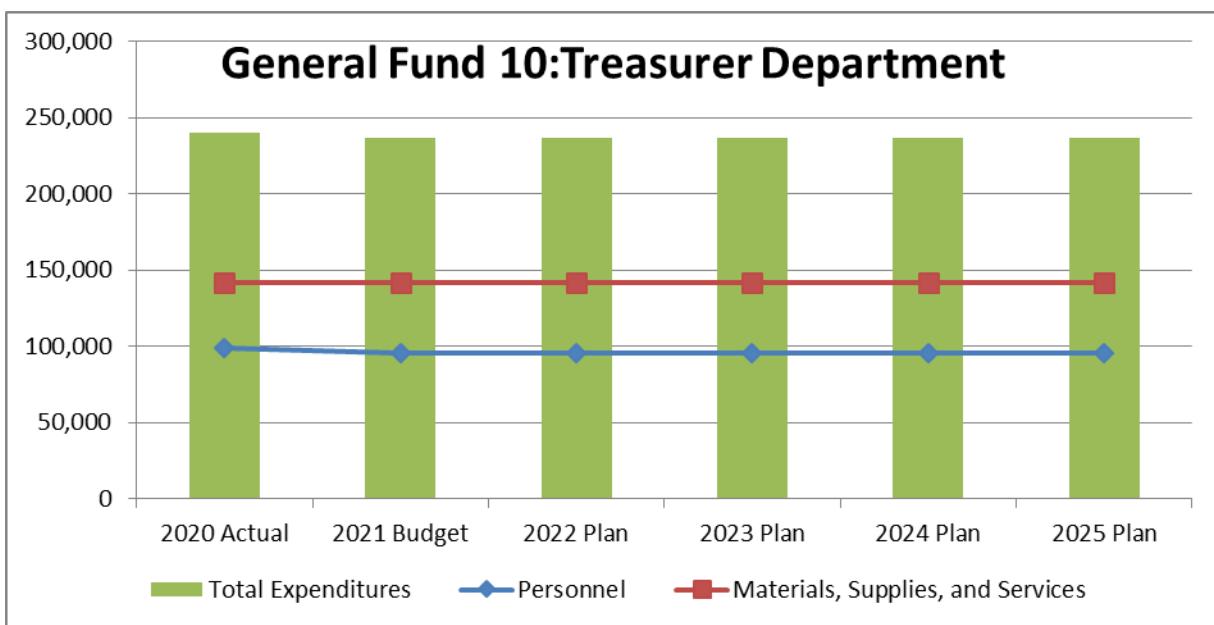
Table 70 - Treasurer Department Goals

| Treasurer Department Performance Measures |                |                |
|---|----------------|----------------|
| Measures                                  | FY 2020 Actual | FY 2021 Target |
| Investment Return (%)                     | 1.9978%        | <1%            |

Table 71 - Treasurer Department Performance Measures

| Treasurer Department              |                |                |                |                |                |                |
|-----------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Major Object                      | 2020 Actual    | 2021 Budget    | 2022 Plan      | 2023 Plan      | 2024 Plan      | 2025 Plan      |
| Personnel                         | 98,817         | 95,463         | 95,463         | 95,463         | 95,463         | 95,463         |
| Materials, Supplies, and Services | 141,300        | 141,300        | 141,300        | 141,300        | 141,300        | 141,300        |
| <b>Total Expenditures</b>         | <b>240,117</b> | <b>236,763</b> | <b>236,763</b> | <b>236,763</b> | <b>236,763</b> | <b>236,763</b> |
| <b>% Change From Prior Period</b> |                | <b>-1%</b>     | <b>0%</b>      | <b>0%</b>      | <b>0%</b>      | <b>0%</b>      |

Table 72 - Treasurer Expenditures



Graph 8 - Treasurer Department Expenditures

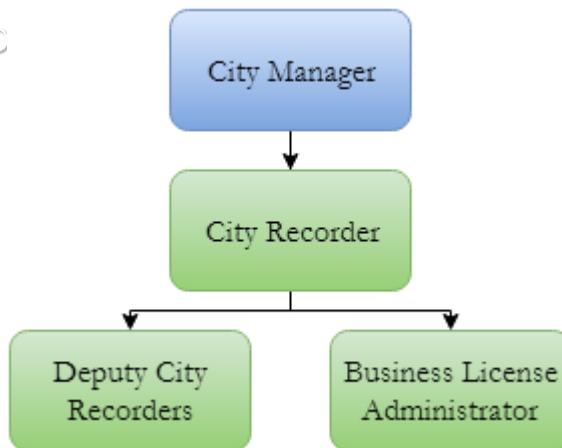
The decrease in personnel costs is due to Department decreases that were made in response to Covid-19.

| Treasurer Department Personnel FY 2021 |          |
|--|----------|
| Position                               | FTE      |
| City Treasurer                         | 1        |
| <b>Total</b>                           | <b>1</b> |

Table 73 - Treasurer Department Personnel

## DEPARTMENTAL INFO

### RECORDER



The City Recorder is responsible for maintaining and preserving the official records of the City of Saratoga Springs and proceedings of the Saratoga Springs City Council and other Commissions and Boards. The Recorder's Office maintains all Ordinances and Resolutions adopted by the City Council, contracts and agreements, property records, bonds, and other official documents of the City. The City Recorder serves as the Election Official responsible for coordinating and conducting municipal elections for Saratoga Springs. The functions of the Recorder's office include administration of the business license program, records management/GRAMA (Government Records Access and Management Act), publication of official notices, codification of ordinances into the municipal code, subdivision plat recordation requirements and fees, annexations/boundary adjustment process and requirements, and counter signature and seal for official City documents.

#### Recorder Department Goals

- Complete update to City Code Title 5 – Business Regulations
- Utilize the Utah State Archives for storage of permanent records.
- Review municipal election options and processes for the 2021 municipal election.

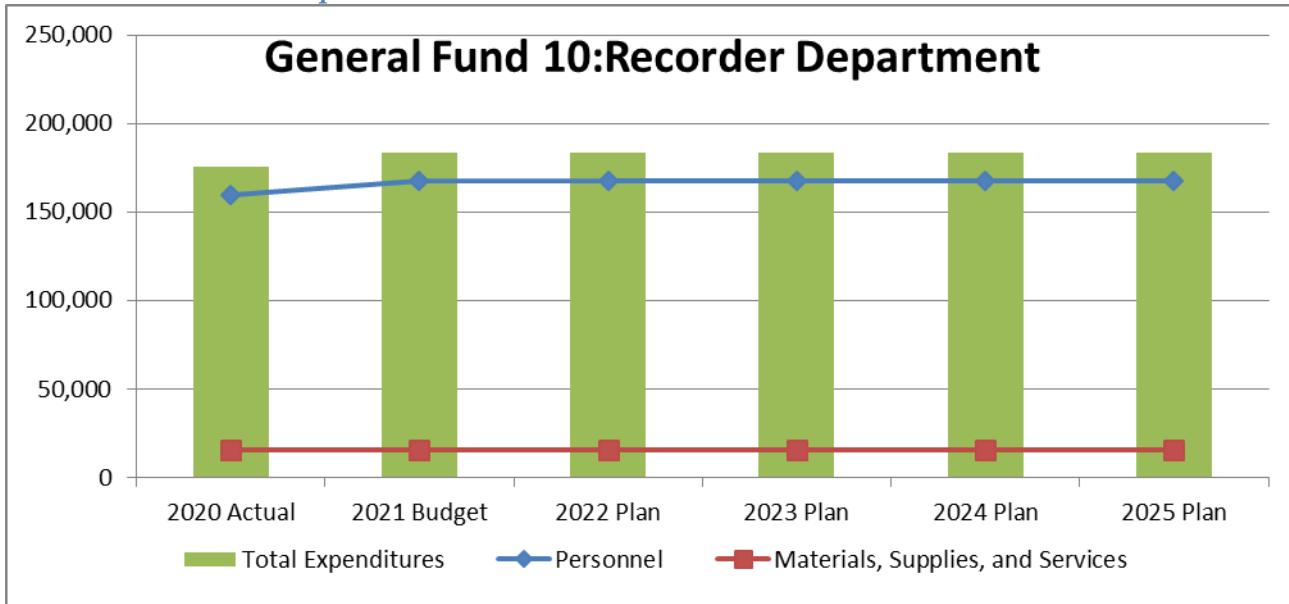
Table 74 - Recorder Department Goals

| Recorder Department Performance Measures  |                |                |
|---|----------------|----------------|
| Measures  | FY 2021 Target | FY 2020 Actual |
| Council agendas posted 24 hours prior to meetings                                   | 100%           | 100%           |
| Council minutes completed for consideration of approval by the next regular meeting | 90%            | 90%            |

Table 75 - Recorder Department Performance Measures

| Recorder Department               |                |                |                |                |                |                |
|-----------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Major Object                      | 2020 Actual    | 2021 Budget    | 2022 Plan      | 2023 Plan      | 2024 Plan      | 2025 Plan      |
| Personnel                         | 159,938        | 167,851        | 167,851        | 167,851        | 167,851        | 167,851        |
| Materials, Supplies, and Services | 15,519         | 15,519         | 15,519         | 15,519         | 15,519         | 15,519         |
| <b>Total Expenditures</b>         | <b>175,457</b> | <b>183,370</b> | <b>183,370</b> | <b>183,370</b> | <b>183,370</b> | <b>183,370</b> |
| <b>% Change From Prior Period</b> |                | <b>5%</b>      | <b>0%</b>      | <b>0%</b>      | <b>0%</b>      | <b>0%</b>      |

**Table 76 - Recorder Expenditures**

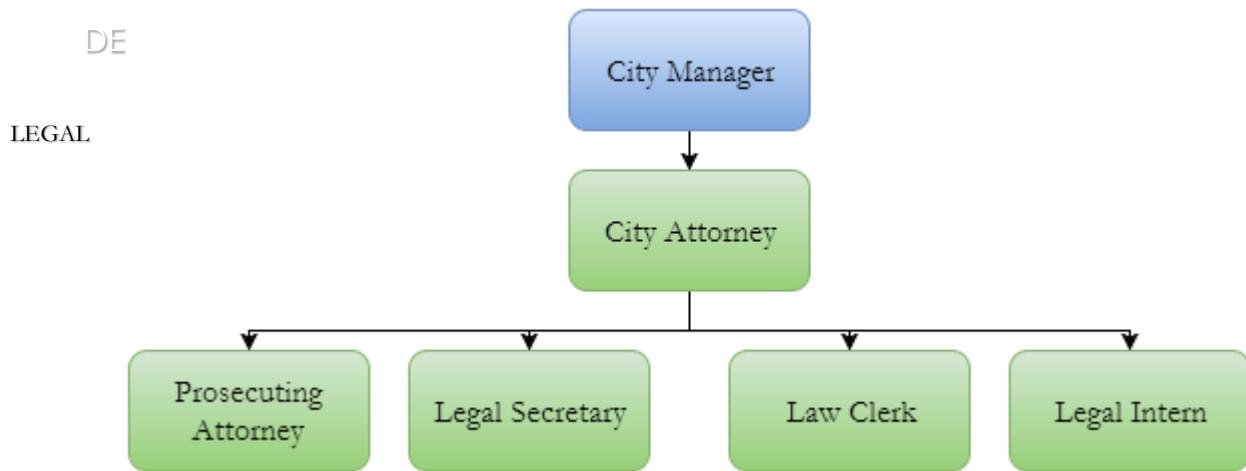


**Graph 9 - Recorder Department Expenditures**

The increase in personnel costs is due to the increases in salary due to the changes in the proposed pay plan and an increase in part-time hours.

| Recorder Personnel FY 2021 |          |
|----------------------------|----------|
| Position                   | FTE      |
| City Recorder              | 1        |
| Deputy City Recorder       | 1        |
| <b>Total</b>               | <b>2</b> |

**Table 77 - Recorder Department Personnel**



The mission of the Saratoga Springs City Attorney's Office is to provide timely and accurate legal advice to the City and its elected officials, officers, and employees, vigorously and effectively defend the City's legal rights, operations, and interests, and vigorously, justly, and effectively prosecute those who violate public policy, trust, or criminal law.

#### Highlights

Returned calls within 24 hours 99% of the time.

| Legal Department Goals   |  |  |
|--|--|--|
| Each month, discuss an Arbinger Institute principle and apply the principle during the month. Meet each week as staff to discuss how we have applied such principle during the week.   |  |  |
| Implement an outreach program with other City departments with which on at least a quarterly basis we have a get-to-know-you meeting with a different department to discuss department roles and how the Legal Department can assist in helping each department. |  |  |
| Continue Police outreach program by continuing new officer welcome treats, showing appreciation during National Police Week and Law Enforcement Appreciation Day, and providing training/newsletter on at least a monthly basis.                                 |  |  |
| Reduce clutter on Legal Department folder by reducing the size of such by 25% by the end of the fiscal year through scheduling weekly cleanup of folder by each employee.  |  |  |

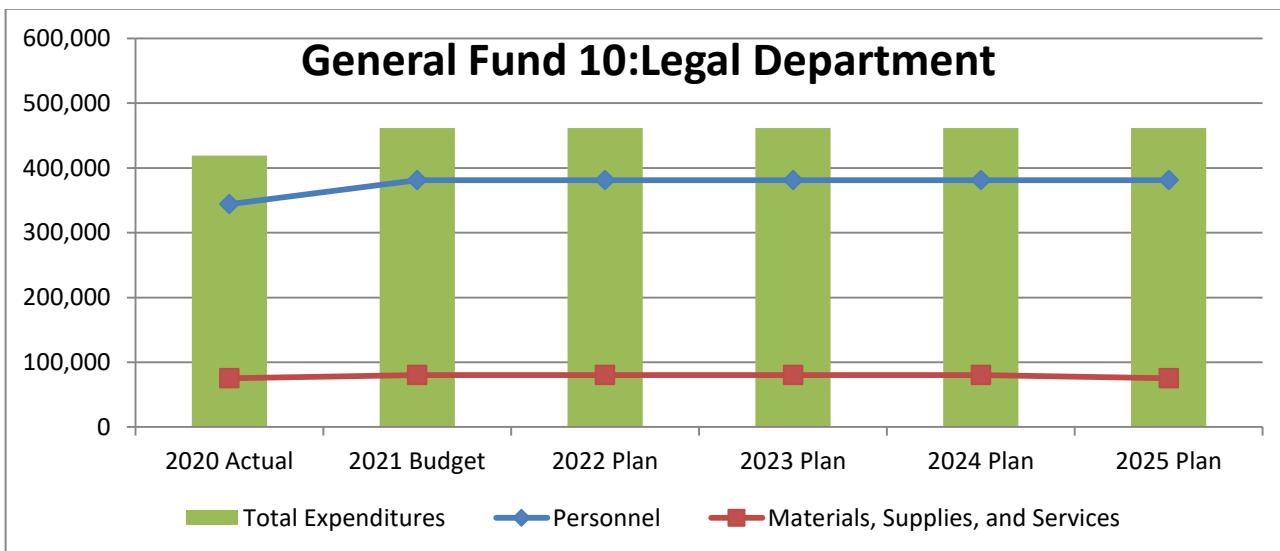
Table 78 - Legal Department Goals

| Legal Department Performance Measures    |                |                |
|--|----------------|----------------|
| Measures                                 | FY 2021 Target | FY 2020 Actual |
| Percent of calls handled within 24 hours | 100%           | 99%            |

Table 79 - Legal Department Performance Measures

| Legal Department                  |                |                |                |                |                |                |
|-----------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Major Object                      | 2020 Actual    | 2021 Budget    | 2022 Plan      | 2023 Plan      | 2024 Plan      | 2025 Plan      |
| Personnel                         | 344,017        | 381,150        | 381,150        | 381,150        | 381,150        | 381,150        |
| Materials, Supplies, and Services | 75,355         | 80,395         | 80,395         | 80,395         | 80,395         | 75,355         |
| <b>Total Expenditures</b>         | <b>419,372</b> | <b>461,545</b> | <b>461,545</b> | <b>461,545</b> | <b>461,545</b> | <b>461,545</b> |
| <b>% Change From Prior Period</b> |                | 10%            | 0%             | 0%             | 0%             | 0%             |

Table 80 - Attorney Expenditures

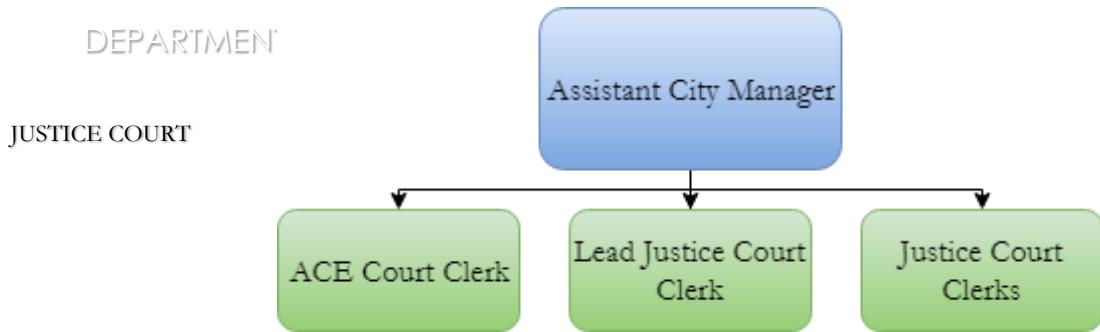


Graph 10 - Legal Department Expenditures

The increase in personnel costs is due to the addition of a new Law Clerk and Planning Land Use Attorney positions.

| Legal Personnel FY 2021 |            |
|-------------------------|------------|
| Position                | FTE        |
| City Attorney           | 1          |
| Attorney                | 3          |
| Legal Assistant         | 1.5        |
| <b>Total</b>            | <b>5.5</b> |

Table 81 - Legal Department Personnel



The Justice Court is responsible for the administration of Class B and C misdemeanors, violations of ordinances—also known as ACE Court—,small claims, and infractions committed within the jurisdictional territory of Saratoga Springs City.

#### Highlights

The Department added a new PT Clerk position.

#### Justice Court Department Goals

|   |
|---|
| Continue holding hearings twice weekly as caseload allows.                                  |
| Review outstanding warrants.  |
| Track monies going to and received from the State Office of Debt Collection                 |
| Update Justice Court Policy and Procedures manual including Security Plan for new facility. |

Table 82 - Justice Court Department Goals

#### Justice Court Performance Measures

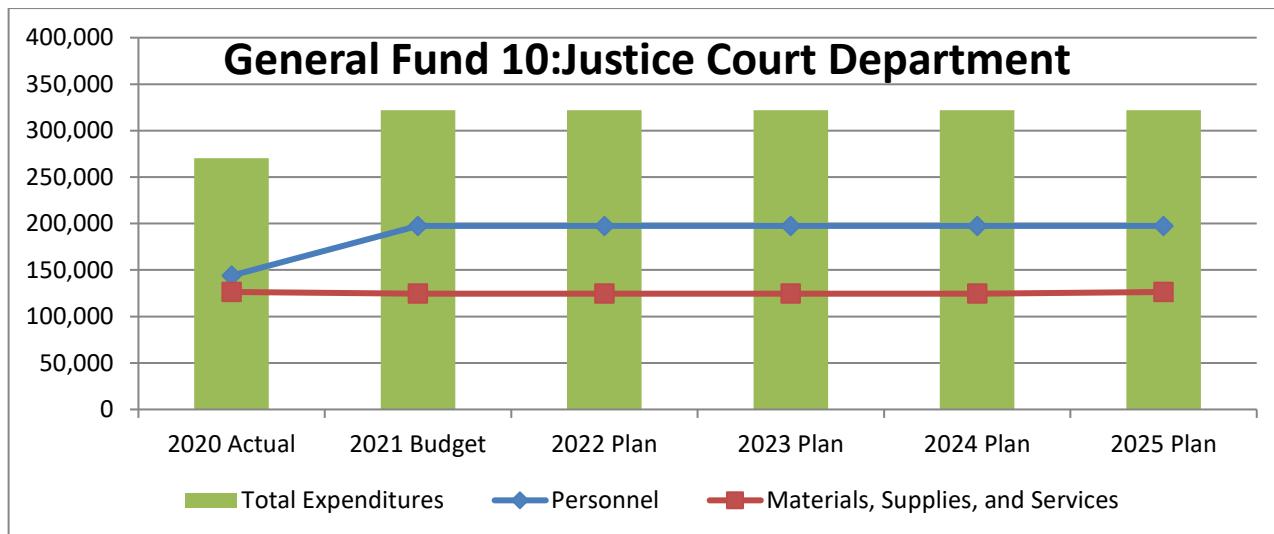
| Measures   | FY 2020 Actual | FY 2021 Target |
|--|----------------|----------------|
| Number of weeks bail notices mailed out  | 52             | 52             |
| Number of weeks delinquent notices mailed  | 52             | 52             |
| Number of months warrants on citations issued  | 12             | 9              |
| Percentage of time bench warrants on criminal FTA issued within one week of court date | 100%           | *n/a           |
| Number of months case summary report submitted to State by the 10th of each month      | 12             | 12             |
| # of annual warrant audits complete  | 1              | 1              |

\*Due to Covid-19 the Utah Supreme Court has ordered that no warrants be issued until further notice.

Table 83 - Justice Court Department Performance Measures

| Major Object                      | Justice Court Department |                |                |                |                |                |
|-----------------------------------|--------------------------|----------------|----------------|----------------|----------------|----------------|
|                                   | 2020 Actual              | 2021 Budget    | 2022 Plan      | 2023 Plan      | 2024 Plan      | 2025 Plan      |
| Personnel                         | 144,028                  | 197,477        | 197,477        | 197,477        | 197,477        | 197,477        |
| Materials, Supplies, and Services | 126,380                  | 124,531        | 124,531        | 124,531        | 124,531        | 126,380        |
| <b>Total Expenditures</b>         | <b>270,408</b>           | <b>322,008</b> | <b>322,008</b> | <b>322,008</b> | <b>322,008</b> | <b>322,008</b> |
| <b>% Change From Prior Period</b> |                          | <b>19%</b>     | <b>0%</b>      | <b>0%</b>      | <b>0%</b>      | <b>0%</b>      |

Table 84 - Justice Court Expenditures



Graph 11 - Justice Court Department Expenditures

The increase in personnel costs is due to the addition of a new PT Employee and an increase in hours for other PT staff.

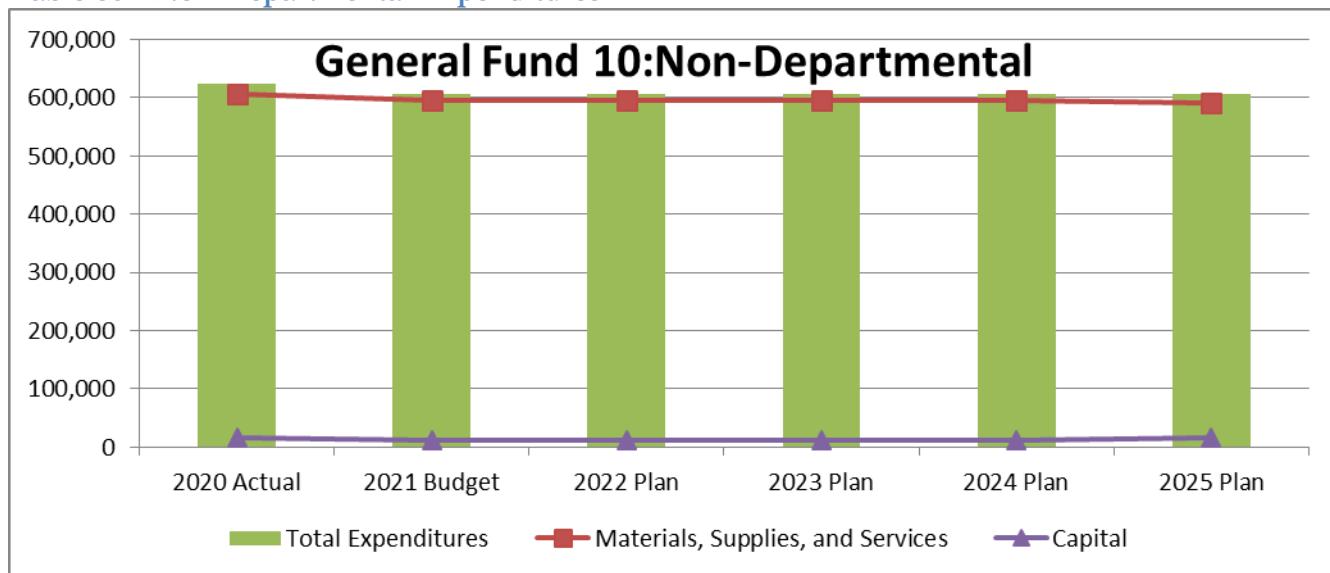
| Justice Court Personnel FY 2021 |             |
|---------------------------------|-------------|
| Position                        | FTE         |
| Lead Court Clerk                | 1           |
| Court Clerk                     | 1           |
| Justice Court Judge             | .29         |
| <b>Total</b>                    | <b>2.29</b> |

Table 85 - Justice Court Department Personnel

The Non-Departmental section contains insurance premiums, on-going software maintenance costs, consulting services, and city enhancements.

| <b>NON-DEPARTMENTAL</b>           |                    |                    |                  |                  |                  |                  |
|-----------------------------------|--------------------|--------------------|------------------|------------------|------------------|------------------|
| <b>Non-Departmental</b>           |                    |                    |                  |                  |                  |                  |
| <b>Major Object</b>               | <b>2020 Actual</b> | <b>2021 Budget</b> | <b>2022 Plan</b> | <b>2023 Plan</b> | <b>2024 Plan</b> | <b>2025 Plan</b> |
| Materials, Supplies, and Services | 606,470            | 596,470            | 596,470          | 596,470          | 596,470          | 590,469          |
| Capital                           | 17,046             | 11,046             | 11,046           | 11,046           | 11,046           | 17,047           |
| <b>Total Expenditures</b>         | <b>623,516</b>     | <b>607,516</b>     | <b>607,516</b>   | <b>607,516</b>   | <b>607,516</b>   | <b>607,516</b>   |
| <b>% Change From Prior Period</b> |                    | <b>-3%</b>         | <b>0%</b>        | <b>0%</b>        | <b>0%</b>        | <b>0%</b>        |

**Table 86 - Non-Departmental Expenditures**



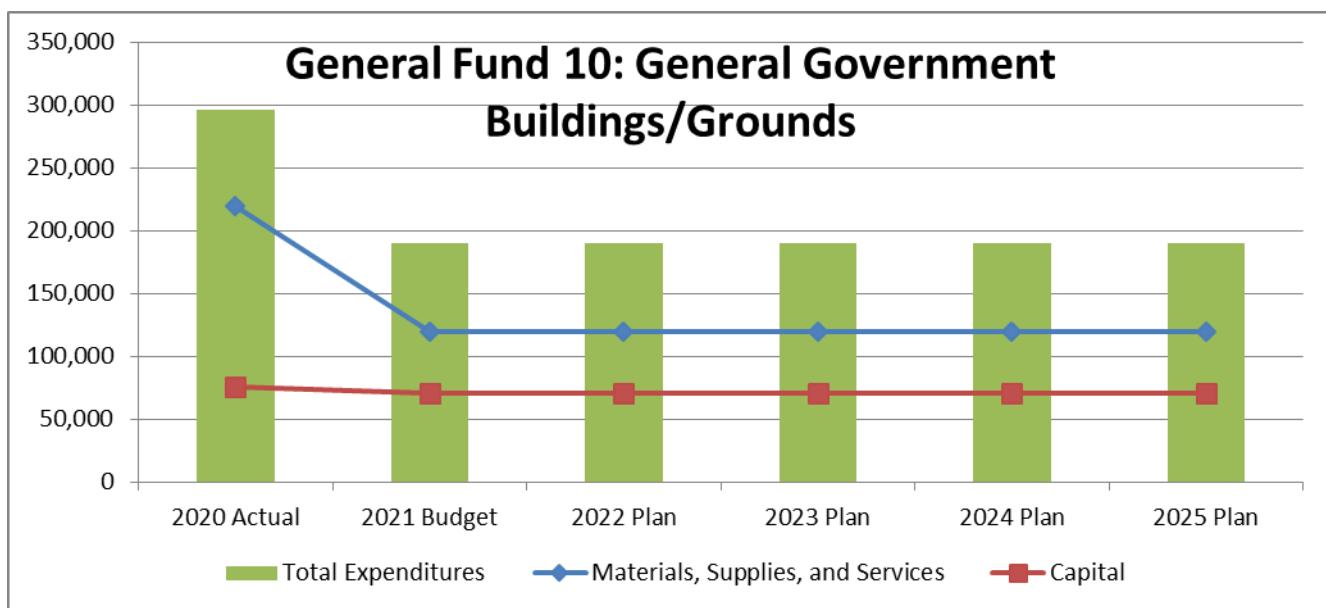
**Graph 12 - Non-Departmental Expenditures**

**GENERAL GOVERNMENT BUILDINGS AND GROUNDS**  
The decrease in materials, supplies, and services is due to fewer one-time costs.

The General Government Buildings and Grounds section contains expenditures for maintaining current facilities and their grounds including City Hall, the Public Works Building, and the North and South Fire stations.

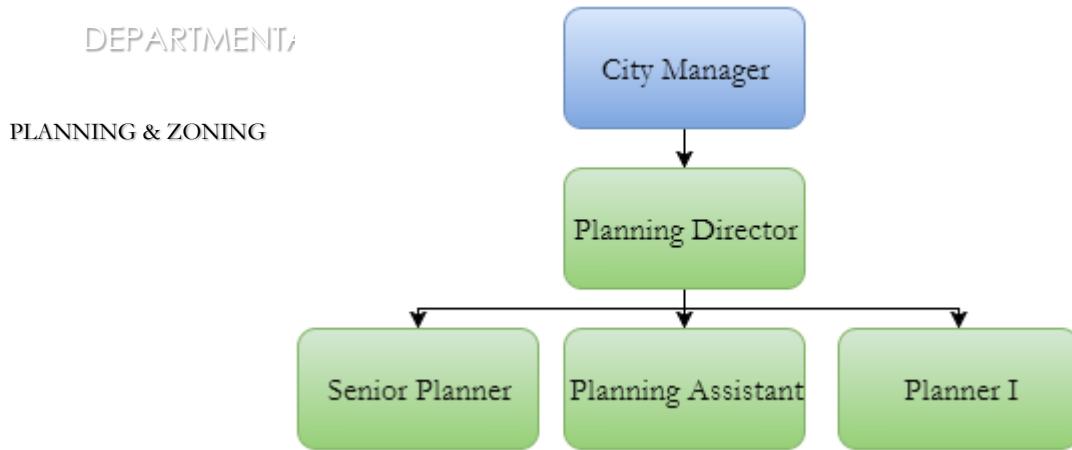
| <b>General Government Buildings and Grounds</b> |                    |                    |                  |                  |                  |                  |
|---|--------------------|--------------------|------------------|------------------|------------------|------------------|
| <b>Major Object</b>                             | <b>2020 Actual</b> | <b>2021 Budget</b> | <b>2022 Plan</b> | <b>2023 Plan</b> | <b>2024 Plan</b> | <b>2025 Plan</b> |
| Materials, Supplies, and Services               | 219,739            | 119,139            | 119,139          | 119,139          | 119,139          | 119,139          |
| Capital   | 76,000             | 71,000             | 71,000           | 71,000           | 71,000           | 71,000           |
| <b>Total Expenditures</b>                       | <b>295,739</b>     | <b>190,139</b>     | <b>190,139</b>   | <b>190,139</b>   | <b>190,139</b>   | <b>190,139</b>   |
| <b>% Change From Prior Period</b>               |                    | <b>-36%</b>        | <b>0%</b>        | <b>0%</b>        | <b>0%</b>        | <b>0%</b>        |

**Table 87 - General Government-Buildings and Grounds Expenditures**



**Graph 13 - General Government-Buildings and Grounds Expenditures**

The decrease in materials supplies and services is due to the City holding off on purchases due to Covid-19.



The Planning and Zoning Department is responsible for reviewing current development applications against the requirements of Land Development Code, updating the Code and other guiding documents, and preparing long range plans such as the General Plan.

Highlights

- Hiring of Rachel Day, Planner I
- Mountain Sunrise Academy annexation and site plan
- Costco Community and Village plan and site plan
- Moderate Income Housing Plan
- Wildflower Community Plan Major amendment
- The Springs rezone and General Plan amendment
- Saratoga Springs/Lehi boundary adjustment
- Hillside ordinance
- University of Utah Community Plan and Village Plan major amendment
- Various Title 19 amendments
- Multiple subdivision plats

| Planning Department Goals   |
|---|
| Achieve two-week turn around review timeline.   |
| Complete General Plan Land Use Map update.  |
| Complete quarterly Code updates.  |
| Update Moderate Income Housing Plan.  |
| Continue to ensure timely project review, provide ongoing training, and meet other benchmark goals. |
| Each Planner attends one Utah APA conference or training each year.                                 |
| Input complexity into Cityworks for each project at first review.                                   |

Table 88 - Planning Department Goals

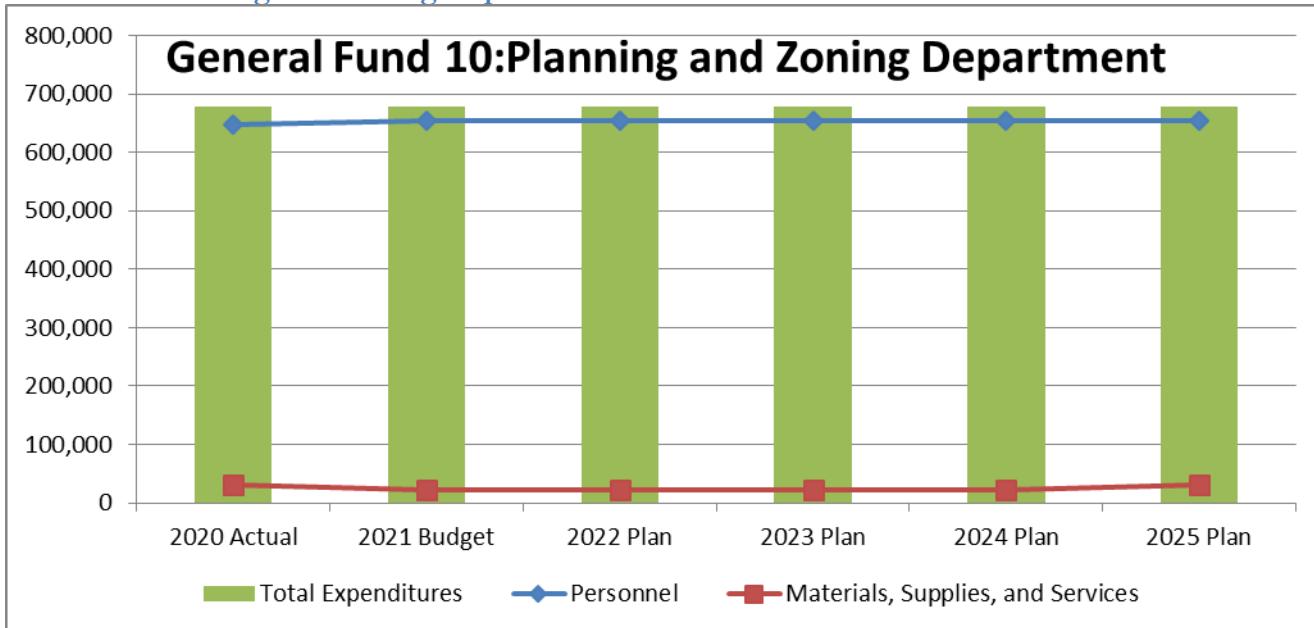
Planning & Zoning Department Performance Measures

| Measures                                    | FY 2021 Target | FY 2020 Actual |
|---|----------------|----------------|
| Quarterly Code Amendments                   | 4/year         | 4/year         |
| Redlines completed within 2 weeks           | 95%            | 95%            |
| Percent implementation and use of Cityworks | 100%           | 100%           |
| Percent of all projects with checklist      | 100%           | 90%            |

Table 89 - Planning Department Performance Measures

| Planning and Zoning Department    |                |                |                |                |                |                |
|-----------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Major Object                      | 2020 Actual    | 2021 Budget    | 2022 Plan      | 2023 Plan      | 2024 Plan      | 2025 Plan      |
| Personnel                         | 647,335        | 653,875        | 653,875        | 653,875        | 653,875        | 653,875        |
| Materials, Supplies, and Services | 30,635         | 23,285         | 23,285         | 23,285         | 23,285         | 30,635         |
| <b>Total Expenditures</b>         | <b>677,970</b> | <b>677,160</b> | <b>677,160</b> | <b>677,160</b> | <b>677,160</b> | <b>677,160</b> |
| % Change From Prior Period        |                | 0%             | 0%             | 0%             | 0%             | 0%             |

Table 90 - Planning and Zoning Expenditures



Graph 14 - Planning Department Expenditures

The increase in personnel costs is due to adding a new Planning Admin Assistant (shared with Engineering and Building).

| Planning and Zoning Personnel FY 2021 |          |
|---------------------------------------|----------|
| Position                              | FTE      |
| Planning Director                     | 1        |
| Senior Planner                        | 2        |
| <b>Planner II</b>                     | <b>1</b> |
| Planner I                             | .5       |

|                           |     |
|---------------------------|-----|
| Code Compliance Inspector | 1   |
| <b>Total</b>              | 5.5 |

**Table 91 - Planning and Zoning Personnel  
DEPARTMENTAL INFORMATION**



The communication and economic development department is responsible for the promotion and implementation of the strategic communications for Saratoga Springs and for business recruitment, business retention and promotion of the City to the business and development community.

#### Highlights

- Held Patriot Park Grand Opening
- COVID-19 public Outreach
- Construction of Costco
- Knolls Fire evacuation and news conferences

#### Communications & Economic Development Department Goals

Deliver quarterly Communications Department reports

Create and fully launch Customer Water Portal engagement campaign

Create and fully implement the City's new Strategic Plan

Create video PSA's with other departments to educate the public and promote quality of life

Revamp and update the City's Economic Development webpage to better showcase opportunities in the city, make it more appealing and more easily searchable

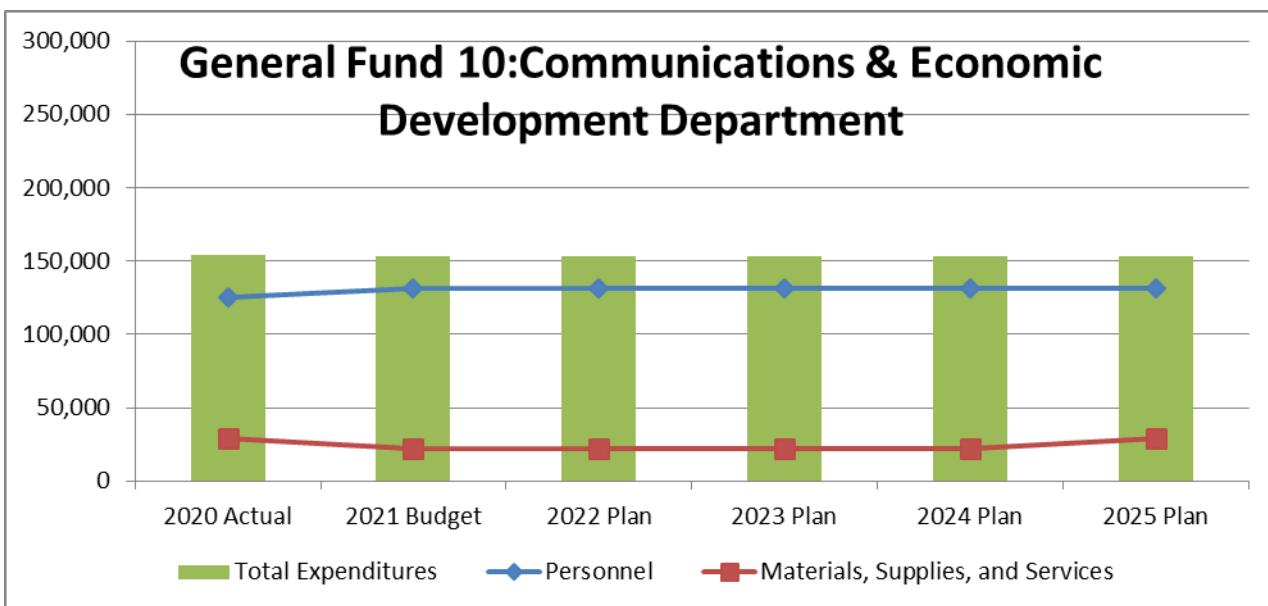
**Table 92 - Communications and Economic Development Department Goals**

| Communications & Economic Development Department Performance Measures |                   |                   |
|---|-------------------|-------------------|
| Measures  | FY 2020<br>Actual | FY 2021<br>Target |
| Update City's social media platforms 4-5 times per week               | 100%              |                   |
| Add/remove new or outdated website information within 24 hours        | 90%               |                   |
| Respond to development requests/questions within 24 hours             | 90%               |                   |
| Respond to citizen requests/questions within 24 hours                 | 95%               |                   |
| Respond to media requests/questions within 24 hours                   | 94   Page         | 100%              |
| Post events to City's event calendar within 24 hours                  |                   | 100%              |

**Table 93 - Communications and Economic Development Department Performance Measures**

| Communications & Economic Development |                |                |                |                |                |                |
|---------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Major Object                          | 2020 Actual    | 2021 Budget    | 2022 Plan      | 2023 Plan      | 2024 Plan      | 2025 Plan      |
| Personnel                             | 125,343        | 131,666        | 131,666        | 131,666        | 131,666        | 131,666        |
| Materials, Supplies, and Services     | 28,900         | 21,671         | 21,671         | 21,671         | 21,671         | 28,900         |
| <b>Total Expenditures</b>             | <b>154,243</b> | <b>153,337</b> | <b>153,337</b> | <b>153,337</b> | <b>153,337</b> | <b>153,337</b> |
| <b>% Change From Prior Period</b>     |                | <b>-1%</b>     | <b>0%</b>      | <b>0%</b>      | <b>0%</b>      | <b>0%</b>      |

Table 94- Communications and Economic Development Expenditures

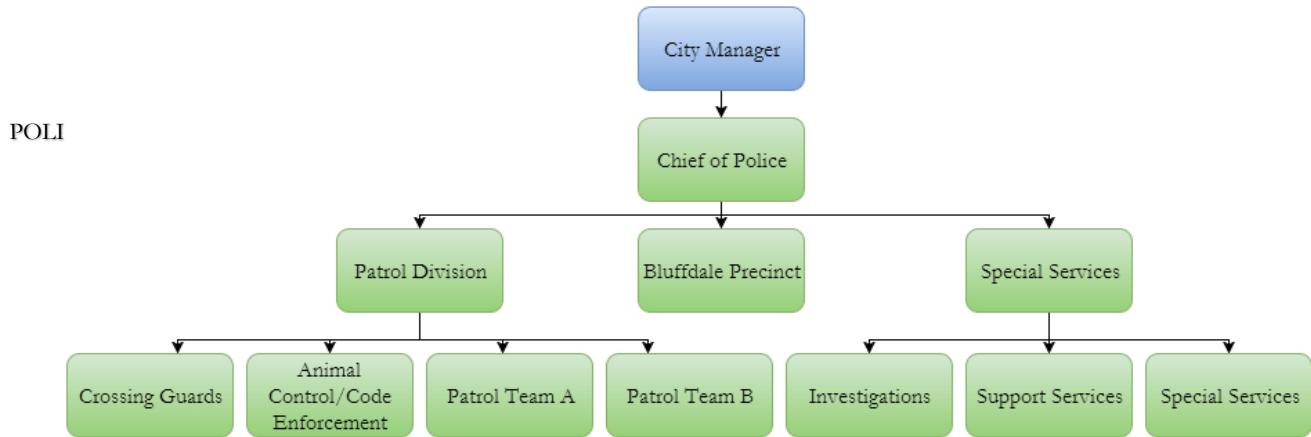


Graph 15 - Communications and Economic Development Department Expenditures

The increase in personnel costs is due to the increases in salary due to the changes in the proposed pay plan.

| Communication and Economic Development Personnel FY 2021 |          |
|--|----------|
| Position   | FTE      |
| Public Relations Director/Economic Development Director  | 1        |
| <b>Total</b>   | <b>1</b> |

Table 95 - Communication and Economic Development Personnel



The Saratoga Springs Police Department provides law enforcement services for the cities of Saratoga Springs and Bluffdale in order to protect life and property, support the highest level of public safety, and to help maintain the quality of life.

### **Saratoga Springs Police Department – Highlights for FY2020**

The Saratoga Springs Police Department provides law enforcement services for the cities of Saratoga Springs and Bluffdale in order to protect life and property, support the highest level of public safety, and to help maintain a high quality of life.

#### **Operational Highlights**

1. The police department conducts patrol operations 7 days a week, 24 hours per day in both cities, and animal control patrol six days per week in Saratoga Springs. This included 24/7 supervision of patrol operations. The total number of calls for service during 2019-20 in Saratoga Springs was 17,608. Calls for service in Bluffdale during 2019-20 was 9184. Patrol supervision was improved with the addition of two new patrol corporal positions. School crossing guard services at the city's elementary schools were provided at roughly 5.5 hours per day at each elementary school. One new patrol officer was programmed for Saratoga Springs and one new patrol officer was programmed for Bluffdale.
2. The police department maintained a high quality of investigations to include using state of the art investigative equipment such as cell phone data analysis systems, modern surveillance camera systems, interview recording equipment, and a computerized total station system. The total station system can be used for traffic accident or crime scene investigations. The department utilizes a SAFRAN electronic fingerprint system that interfaces directly with Utah BCI. The Investigations Unit maintains one officer full time at Westlake High School and one officer at 25 hours per week at both Vista Heights and Lake Mountain Middle Schools. The Victim Services Coordinator provided services to 100% of victims requesting assistance and exceeded expectations as set forth in the State of Utah grant that supports victim services. One detective is assigned as a Liaison to the Utah State Information Analysis Center. One detective acts as a Liaison to the Utah County Major Crimes Task Force. One detective is assigned part time at the Metro Gang Unit. All detectives attended specialized training and are certified as required by State law. A drone is utilized for filming and photographing crime scenes and major accident scenes.

3. The department's special weapons and tactics (SWAT) team equipment and training continued to improve, with specialized training conducted on a regular basis. The training was conducted at Camp Williams as well as in schools and at several other venues throughout both cities. The team meets personnel and equipment standards as set forth by the National Tactical Officers Association (NTOA) for a Tier 2 SWAT team. It also meets NTOA training standards for a tactical response team.

4. The department provided specialized law enforcement capabilities such as CVSA commercial truck inspections/enforcement, two police service dog/K9 teams, bicycle patrol (when possible), a major accident team, and a special weapons and tactics team (SWAT). A trail patrol program was implemented.

5. The department improved its capability for use of less lethal tools with additional bean bag launchers, giving the department greater flexibility for response on violent situations where a less lethal option would be employed.

6. A new lieutenant position was approved with the conversion of a sergeant position to the new rank. The lieutenant will oversee training, community services and interaction, the CVSA (truck inspections), animal control, and court security/bailiffs.

### **Training and Logistics Highlights**

1. The hands-on and task-focused training program was continued and included use-of-force training, emergency vehicle operations training, defensive driving, specialized firearms training and imaginative skill oriented training. This included the use of the state of the art VIRTRA use-of-force and firearms simulation system at the UPD Range as well as active shooter scenarios at various venues and at Camp Williams. The Combat Pistol Range at Camp Williams is utilized for a reactive live fire training event twice each year. Several officers attended specialized training events and schools. Police department officers averaged almost 119 hours of training. Many training events also focused on de-escalation training, crisis intervention, suicide awareness and mental illness, safety and first aid.

2. The department continued to utilize a body camera system where possible. The department completed its second year using WatchGuard body worn cameras for all sworn personnel. Some of the dash cameras will interface with this system, and future dash camera systems will be purchased that can interface with this system. Dash mounted camera systems within patrol cars were increased and enhanced. Every officer carries (in his/her vehicle) the new style rescue tourniquet, a first aid kit, a rescue rope, and a personal flotation device. Patrol officers also carry an AED. New K-9 (Police Service Dog) training devices and material were obtained. Both dog teams are POST patrol certified and also POST drug detection certified. One of the handlers is also POST K-9 Instructor certified.

### **Community Interaction Highlights**

1. The police department provides a full time School Resource Officer at Westlake High School. Additionally, a school program entitled Drug Awareness and Resistance Education (DARE) was taught within Saratoga Springs and Bluffdale elementary schools to approximately 1600 students (1,100 within Saratoga Springs and 500 within Bluffdale). The department also maintained a School Resource Officer for 25 hours per week at both Vista Heights and Lake Mountain Middle Schools in Saratoga Springs.

2. The department conducted a citizen's academy with 11 citizens attending. The VIPS (Volunteers In Police Service) provided numerous hours of volunteer service in Saratoga Springs and Bluffdale.

3. ~~DEPARTMENTAL INFORMATION~~ In August 2019, the department conducted special events in support of the National Night Out Against Crime, one in Saratoga Springs and one in Bluffdale. Citizens were able to visit the displays, obtain information, see K-9 demos, and speak with officers.

4. The police department's Neighborhood Outreach Coordinator conducted neighborhood watch meetings as requested as well as safe car seat workshops and other police safety programs in schools or on social media.

5. The department supports numerous community based events including the National Guard Governor's Day celebration at Camp Williams, Saratoga Springs "Splash" town days, and the Bluffdale Old West Days and Rodeo.

6. The department conducted professionally managed, competitive, and fair recruitment and promotional processes, using similar methods as those employed by large agencies with merit systems.

7. The police department moved into a new police building in Saratoga Springs. The new facility has enhanced the police department's capability to accomplish its mission and serve the public. The future anticipated need of up to 21,000 square feet was planned for. The new police facility will initially provide about 16,000 square feet of space for the police department.

| Police Department Goals  |  |  |  |
|--|--|--|--|
| <b>Maintain staffing levels consistent with our mission and workload.</b>  |  |  |  |
| <b>Maintain quality patrol and investigative functions and services.</b>   |  |  |  |
| <b>Conduct quality budget, grant and logistics management.</b>   |  |  |  |
| <b>Conduct department training to meet POST and community needs/areas of emphasis.</b>   |  |  |  |
| <b>Emphasize safety in all aspects of operations and training.</b>   |  |  |  |
| <b>Conduct patrols in business areas and on city trail systems.</b>  |  |  |  |
| <b>Improve crime-mapping capability utilizing existing Spillman systems.</b>   |  |  |  |
| <b>Maintain community outreach programs including Volunteers In Police Service, Citizens Academy, National Night Out, city events, K-9 demos and safe neighborhood meetings.</b> |  |  |  |
| <b>Maintain quality DARE/Educational and School Resource Officer programs.</b>   |  |  |  |
| <b>Begin UCOPA accreditation process.</b>  |  |  |  |

Table 96 - Police Department Goals

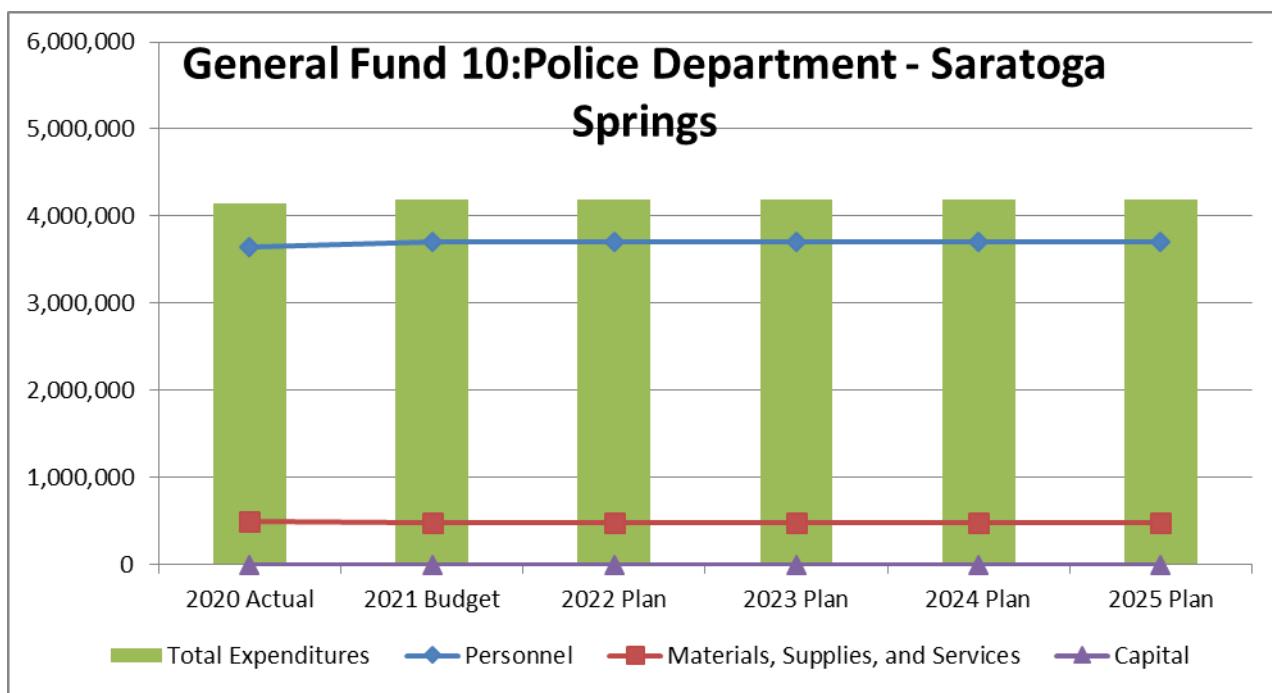
| Police Department Performance Measurers                                |                |                |                |
|--|----------------|----------------|----------------|
| Measures   | FY 2020 Target | FY 2020 Actual | FY 2021 Target |
| <b>Response times for priority calls</b>                               | 7 minutes      | 8 minutes      | 7 minutes      |
| <b>Elementary students in DARE program or other education programs</b> | 1200           | 98   Pag 1100  | 1200           |
| <b>Hours of training per officer per year</b>                          | 80             | 118            | 80             |
| <b>% of time with 24/7 supervision</b>                                 | 100%           | 100%           | 100%           |

|   |      |     |      |
|---|------|-----|------|
| Hours of bike patrol per week in the summer | 24   | 24  | 24   |
| % of vacation checks completed              | 100% | 75% | 100% |

DEPARTMENTAL INFORMATION  
**Table 97 - Police Department Performance Measures**

| Major Object                      | Police Department - Saratoga Springs |                  |                  |                  |                  |                  |
|-----------------------------------|--------------------------------------|------------------|------------------|------------------|------------------|------------------|
|                                   | 2020 Actual                          | 2021 Budget      | 2022 Plan        | 2023 Plan        | 2024 Plan        | 2025 Plan        |
| Personnel                         | 3,645,917                            | 3,705,100        | 3,705,100        | 3,705,100        | 3,705,100        | 3,705,100        |
| Materials, Supplies, and Services | 500,242                              | 479,244          | 479,244          | 479,244          | 479,244          | 479,244          |
| Capital                           | 0                                    | 0                | 0                | 0                | 0                | 0                |
| <b>Total Expenditures</b>         | <b>4,146,159</b>                     | <b>4,184,344</b> | <b>4,184,344</b> | <b>4,184,344</b> | <b>4,184,344</b> | <b>4,184,344</b> |
| % Change From Prior Period        |                                      | 1%               | 0%               | 0%               | 0%               | 0%               |

**Table 98 - Police (Saratoga Springs) Expenditures**

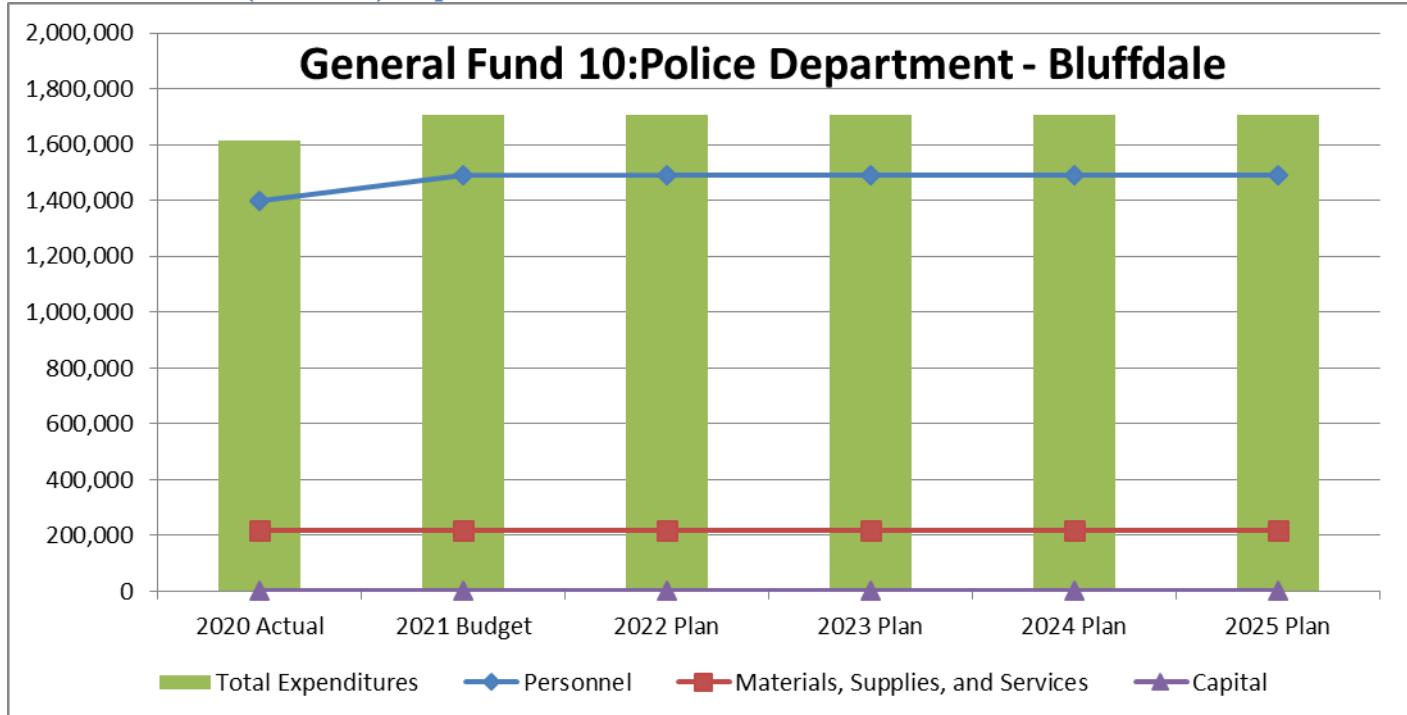


**Graph 16 - Police Department (Saratoga Springs) Expenditures**

The increase in personnel costs is due to the increases in salary due to step-plan increases, the conversion of 2 officers to Corporals, and the conversion of a Sergeant to Lieutenant.

| Major Object                      | Police Department - Bluffdale |                  |                  |                  |                  |                  |
|-----------------------------------|-------------------------------|------------------|------------------|------------------|------------------|------------------|
|                                   | 2020 Actual                   | 2021 Budget      | 2022 Plan        | 2023 Plan        | 2024 Plan        | 2025 Plan        |
| Personnel                         | 1,398,413                     | 1,491,737        | 1,491,737        | 1,491,737        | 1,491,737        | 1,491,737        |
| Materials, Supplies, and Services | 216,965                       | 216,967          | 216,967          | 216,967          | 216,967          | 216,967          |
| Capital                           | 0                             | 0                | 0                | 0                | 0                | 0                |
| <b>Total Expenditures</b>         | <b>1,615,378</b>              | <b>1,708,704</b> | <b>1,708,704</b> | <b>1,708,704</b> | <b>1,708,704</b> | <b>1,708,704</b> |
| % Change From Prior Period        |                               | 6%               | 0%               | 0%               | 0%               | 0%               |

Table 99 - Police (Bluffdale) Expenditures



Graph 17 - Police Department (Bluffdale) Expenditures

The increase in personnel costs is due to the increases in salary due to the changes in the proposed pay plan, two additional Police Office I's, and one additional Police Officer II.

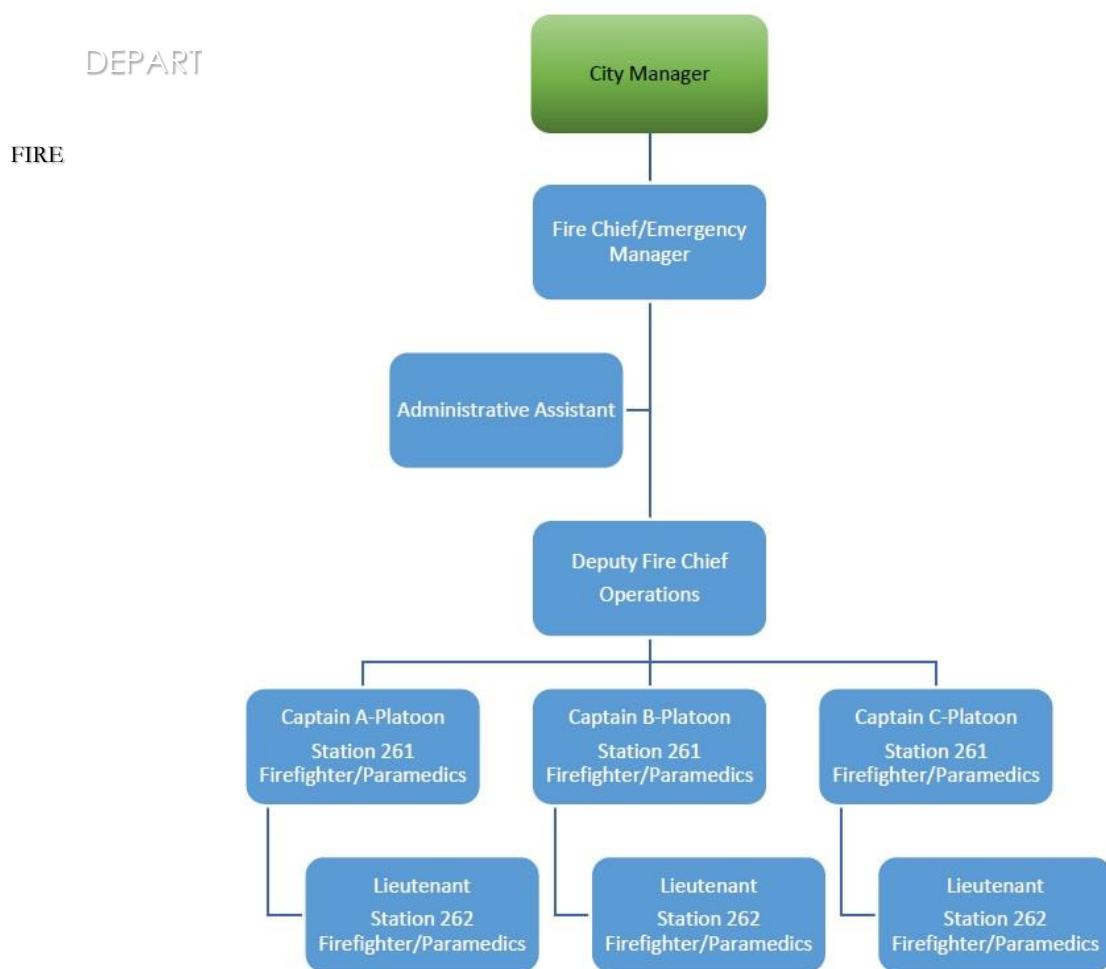
| Police Personnel FY 2021 (Saratoga Springs and Bluffdale) |             |
|---|-------------|
| Position  | FTE         |
| Police Chief  | 1           |
| Assistant Chief   | 1           |
| Lieutenant  | 1           |
| Sergeant  | 4           |
| Corporal  | 8           |
| Police Officer  | 24          |
| Reserve Officer/Detective                                 | 2.75        |
| Animal Control Officer                                    | 2           |
| Administrative Assistant                                  | 1           |
| Records Clerk/Technicians                                 | 4.5         |
| Bailiff   | 0.75        |
| Crossing Guard Supervisor                                 | 0.5         |
| Crossing Guard  | 4.5         |
| Neighborhood Watch  | 0.5         |
| Victim Advocate   | 1           |
| <b>Total</b>  | <b>56.5</b> |

Table 100 – Police (Saratoga Springs and Bluffdale) Personnel

| Police Personnel FY 2021 (Saratoga Springs) |             |
|---|-------------|
| Position                                    | FTE         |
| Police Chief                                | 1           |
| Assistant Chief                             | 1           |
| Lieutenant                                  | 1           |
| Sergeant                                    | 3           |
| Corporal                                    | 7           |
| Police Officer                              | 12          |
| Reserve Officer/Detective                   | 2.375       |
| Animal Control Officer/SFO                  | 2           |
| Administrative Assistant                    | 1           |
| Records Clerk                               | 3.875       |
| Bailiff                                     | 0.75        |
| Crossing Guard Supervisor                   | 0.5         |
| Crossing Guard                              | 4.5         |
| Neighborhood Watch                          | 0.5         |
| Victim Advocate                             | 1           |
| <b>Total</b>                                | <b>41.5</b> |

| Bluffdale Police Personnel FY 2021 |           |
|------------------------------------|-----------|
| Position                           | FTE       |
| Sergeant                           | 1         |
| Corporal                           | 1         |
| Police Officer                     | 12        |
| Reserve Officer/Detective          | .375      |
| Records Clerk                      | .625      |
| <b>Total</b>                       | <b>15</b> |

Table 101 - Police Department (Bluffdale) Personnel



Saratoga Springs Fire & Rescue provides structural and wildland firefighting as well as an EMT-Paramedic EMS ambulance service. Saratoga Springs Fire & Rescue is one of the highest trained and specially equipped agencies in the region with respect to water, ice, and backcountry rescues.

#### Highlights

- The Department created a Deputy Fire Chief position to help with administration
- The Department added 3 more full-time medics
- Bought a new ladder truck

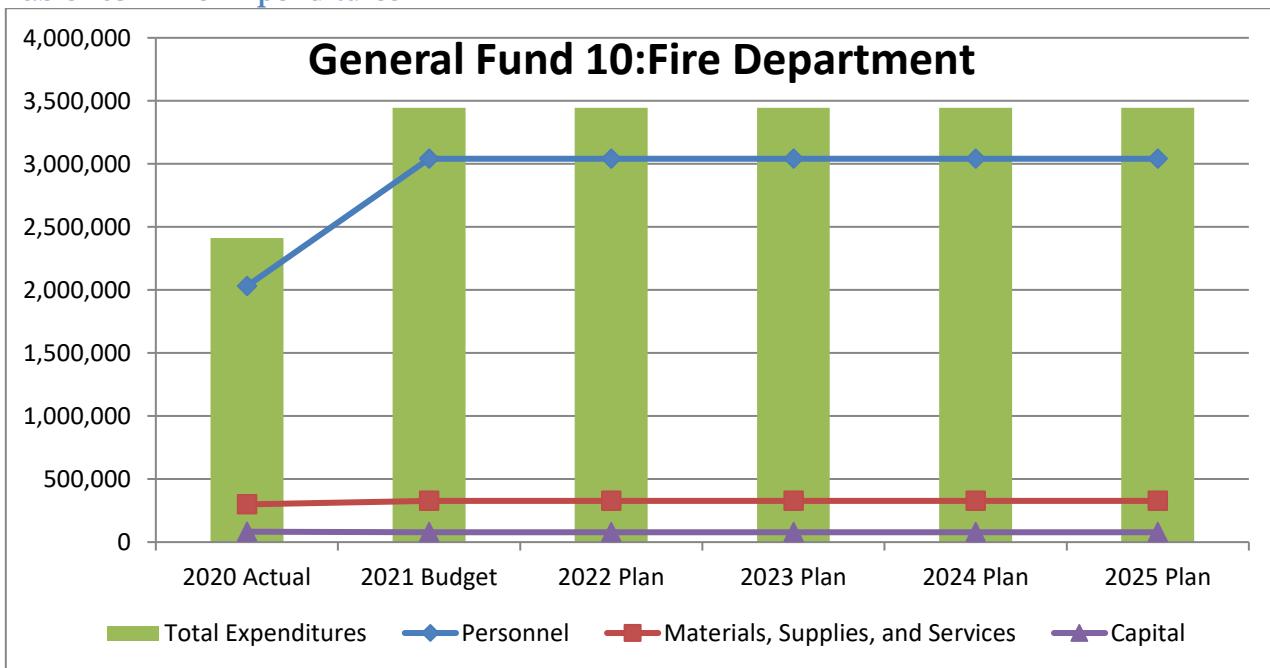
| Fire Department Performance Measures                 |                   |                   |  |
|--|-------------------|-------------------|--|
| Measures   | FY 2021<br>Target | FY 2020<br>Actual |  |
| % of required annual business inspections completed  | 80                | 85                |  |
| % of annual performance evaluations completed        | 90                | 80                |  |
| % of emergency calls for EMS responded to under 7:40 | 90                | 90                |  |

|   |     |     |
|---|-----|-----|
| % of emergency fire calls responded to under 8:30   | 90  | 85  |
| % of requisite training being conducted and maintained  | 90  | 100 |
| % of vehicles inspected and maintained daily  | 100 | 100 |
| Develop and implement regional leadership training offering   | 1   | 1   |
| Develop and implement community outreach programs; i.e. CPR for Senior Students, CERT preparedness, Fire Wise program | 4   | 2   |
| Develop and implement live fire training opportunities  | 5   | 6   |

Table 102 - Fire Department Performance Measures

| Fire Department                   |                  |                  |                  |                  |                  |                  |
|-----------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Major Object                      | 2020 Actual      | 2021 Budget      | 2022 Plan        | 2023 Plan        | 2024 Plan        | 2025 Plan        |
| Personnel                         | 2,030,784        | 3,040,762        | 3,040,762        | 3,040,762        | 3,040,762        | 3,040,762        |
| Materials, Supplies, and Services | 299,248          | 327,036          | 327,036          | 327,036          | 327,036          | 327,036          |
| Capital                           | 82,500           | 78,375           | 78,375           | 78,375           | 78,375           | 78,375           |
| <b>Total Expenditures</b>         | <b>2,412,532</b> | <b>3,446,173</b> | <b>3,446,173</b> | <b>3,446,173</b> | <b>3,446,173</b> | <b>3,446,173</b> |
| % Change From Prior Period        |                  | 43%              | 0%               | 0%               | 0%               | 0%               |

Table 103 - Fire Expenditures



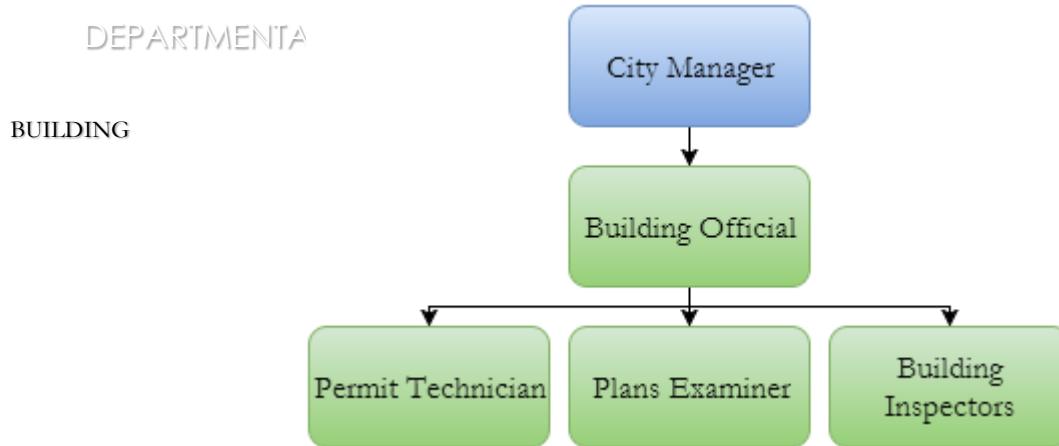
Graph 18 - Fire Department Expenditures

The increase in personnel costs is due to the increases in salary due to the changes in the proposed pay plan, the promotion of one Fire Captain position to Deputy Fire Chief, and the addition of 3 more full time medics.

| Fire Personnel FY 2021 |     |
|------------------------|-----|
| Position               | FTE |

|                                 |             |
|---------------------------------|-------------|
| <b>Fire Chief</b>               | 1           |
| <b>Deputy Fire Chief</b>        | 1           |
| <b>Fire Captain</b>             | 3           |
| <b>Firefighter/Paramedics</b>   | 9           |
| <b>Administrative Assistant</b> | .7          |
| <b>PT Firefighters</b>          | 13.2        |
| <b>Total</b>                    | <b>26.9</b> |

Graph 19 - Fire Department Expenditures



The Building Department is responsible for plan reviews, issuing building permits, and completing all required building inspections on commercial buildings, residential projects, additions, remodels, and basement finishes.

#### Building Department Goals

Maintain appropriate levels of service with exponential growth by hiring additional staff.

Incorporating inspectors to assist with plan reviews

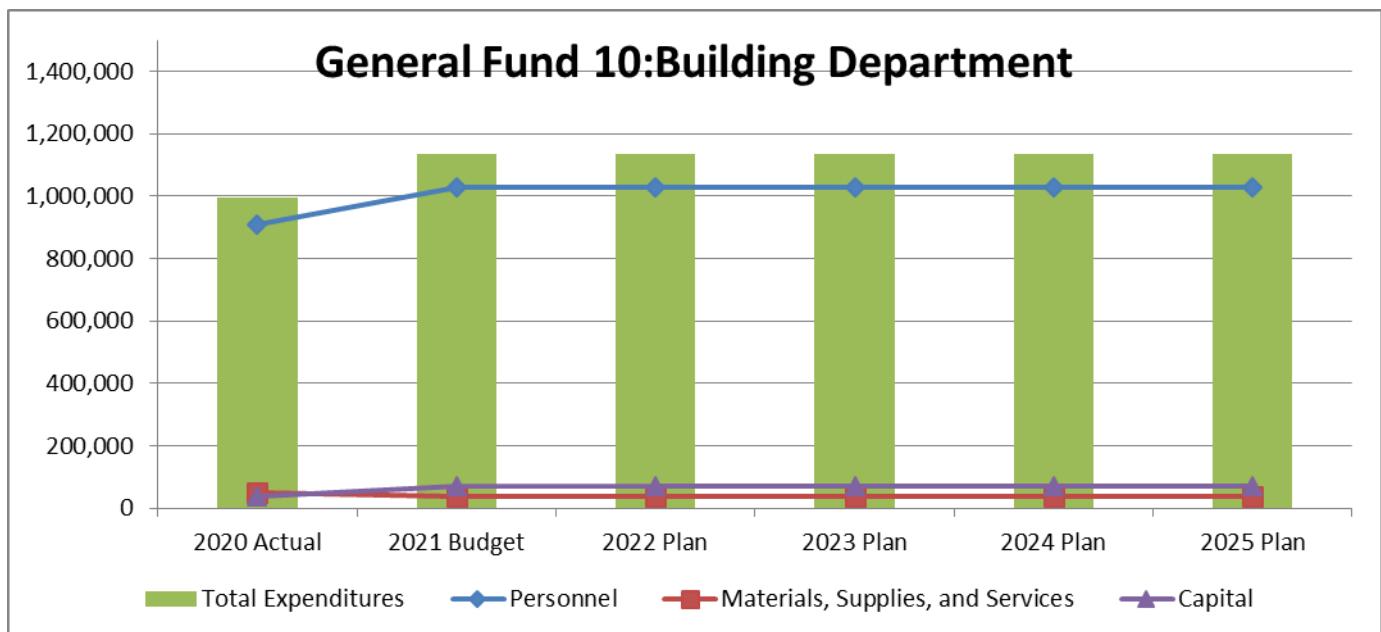
Table 104 - Building Department Goals

| Building Department Performance Measures                             |   |   |
|--|---|---|
| Measures   | FY 2021 Target                                      | FY 2020 Actual  |
| Average turnaround time for plan reviews                             | 10 working days for residential, 3 weeks commercial | 4.4 working days for residential, 7 days for commercial |
| Percent of inspections performed next day if called in before 5 p.m. | 100%  | 100%  |

Table 105 - Building Department Performance Measures

| Building Department               |                |                  |                  |                  |                  |                  |
|-----------------------------------|----------------|------------------|------------------|------------------|------------------|------------------|
| Major Object                      | 2020 Actual    | 2021 Budget      | 2022 Plan        | 2023 Plan        | 2024 Plan        | 2025 Plan        |
| Personnel                         | 908,405        | 1,030,154        | 1,030,154        | 1,030,154        | 1,030,154        | 1,030,154        |
| Materials, Supplies, and Services | 48,670         | 36,170           | 36,170           | 36,170           | 36,170           | 36,170           |
| Capital                           | 37,877         | 70,887           | 70,887           | 70,887           | 70,887           | 70,887           |
| <b>Total Expenditures</b>         | <b>994,952</b> | <b>1,137,211</b> | <b>1,137,211</b> | <b>1,137,211</b> | <b>1,137,211</b> | <b>1,137,211</b> |
| <b>% Change From Prior Period</b> |                | <b>14%</b>       | <b>0%</b>        | <b>0%</b>        | <b>0%</b>        | <b>0%</b>        |

Table 106- Building Expenditures



### Graph 20 - Building Department Expenditures

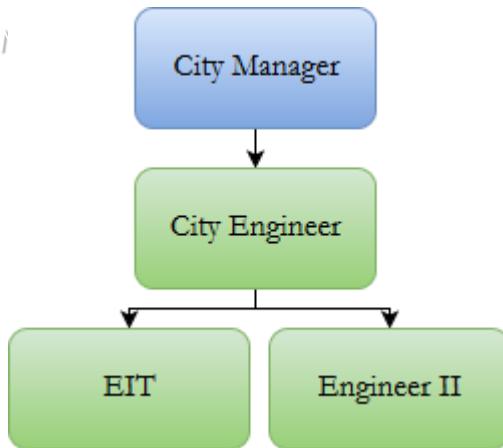
The increase in personnel costs is due to the addition of a new Inspector III position, and a new FT Admin Assistant (shared with Planning and Engineering).

| Building Personnel FY 2021 |           |
|----------------------------|-----------|
| Position                   | FTE       |
| Building Official          | 1         |
| Inspector                  | 6         |
| Plans Examiner             | 1         |
| Permit Technician          | 3         |
| <b>Total</b>               | <b>11</b> |

Table 107 - Building Department Personnel

## DEPARTMENTAL INFORMATION

### ENGINEERING



The Engineering Department coordinates the City's capital improvement projects, traffic systems, construction permits, utility inspections, and assists in development reviews to ensure adherence to appropriate design and construction standards and specifications. In addition, the department is responsible for collecting all utility asset data, maintaining the geographic information system (GIS), and analyzing the GIS data.

#### Highlights

During the past year, the Engineering Department, in cooperation with the Public Works Department, worked to support the City's continued growth through the completion of critical capital projects, ongoing master planning of infrastructure, and the pursuit of funding through the State Transportation Improvement Program (TIP), administered through the Mountainland Association of Governments (MAG).

One of the City's goals is to reduce the City's dependence on pumping in the sanitary sewer system. In order to achieve that goal, large-diameter sewer trunk lines must be installed in strategic locations. Segments of those trunk lines were installed in this last year in the future Pony Express alignment, and in Exchange Drive.

Master planning is a major priority. The City updated its Transportation Impact Fee Facilities Plan. The Engineering Department, in cooperation with the Public Works Department, completed a significant update to the City's Engineering Standard Specifications and Drawings.

The Engineering Department updated the City's Floodplain Ordinance.

The City was able to secure a positive recommendation from the MAG Technical Advisory Committee for \$11,000,000 in funding for a segment of Foothill Boulevard from Pony Express down to Lariat Boulevard, and for an additional segment of Pony Express Boulevard east of the Jordan River.

### Engineering Department Goals

Update the Transportation Master Plan and associated Transportation Impact Fee Facilities Plan

Update the Sewer Master Plan and associated Sewer Impact Fee Facilities Plan

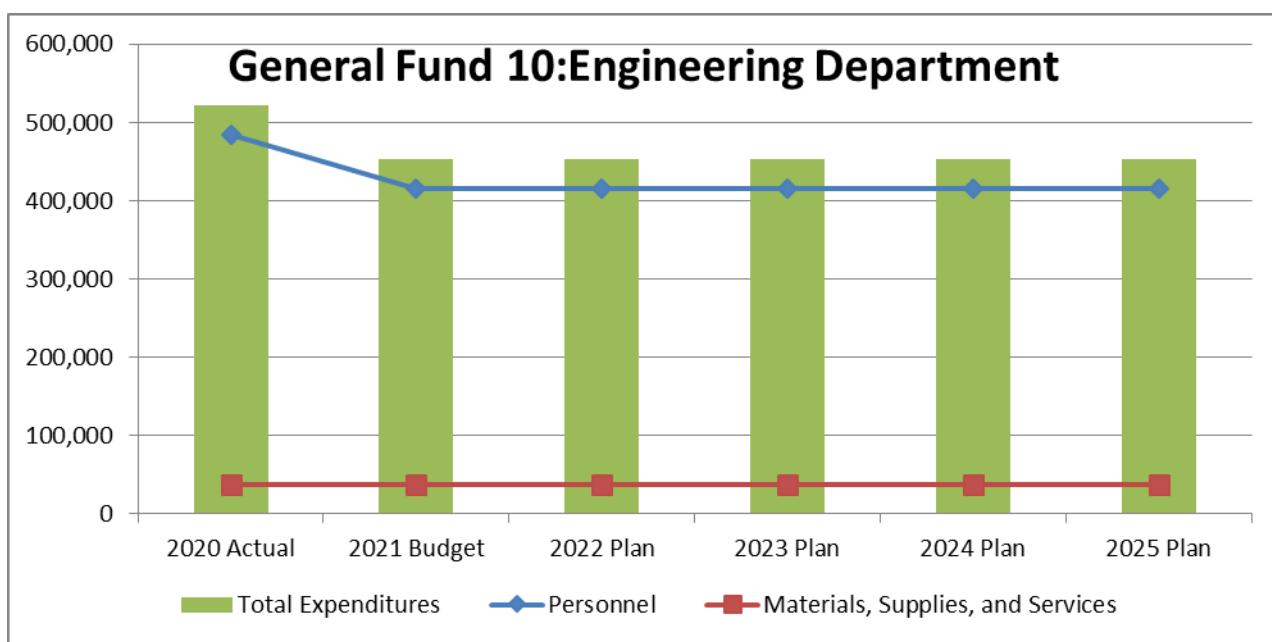
Table 108 - Engineering Department Goals

| Engineering Department Performance Measures |                |                |                |
|---|----------------|----------------|----------------|
| Measures                                    | FY 2020 Target | FY 2020 Actual | FY 2021 Target |
| Redlines complete within 2 weeks            | 90%            | 80%            | 90%            |
| Traffic Counts                              | 20             | 3              | 20             |
| New comments after first review             | 0              | 6              | 0              |

Table 109 - Engineering Department Performance Measures

| Engineering Department            |                |                |                |                |                |                |
|-----------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Major Object                      | 2020 Actual    | 2021 Budget    | 2022 Plan      | 2023 Plan      | 2024 Plan      | 2025 Plan      |
| Personnel                         | 483,793        | 414,728        | 414,728        | 414,728        | 414,728        | 414,728        |
| Materials, Supplies, and Services | 37,700         | 37,700         | 37,700         | 37,700         | 37,700         | 37,700         |
| <b>Total Expenditures</b>         | <b>521,493</b> | <b>452,428</b> | <b>452,428</b> | <b>452,428</b> | <b>452,428</b> | <b>452,428</b> |
| <b>% Change From Prior Period</b> |                | <b>-13%</b>    | <b>0%</b>      | <b>0%</b>      | <b>0%</b>      | <b>0%</b>      |

Table 110 - Engineering Expenditures

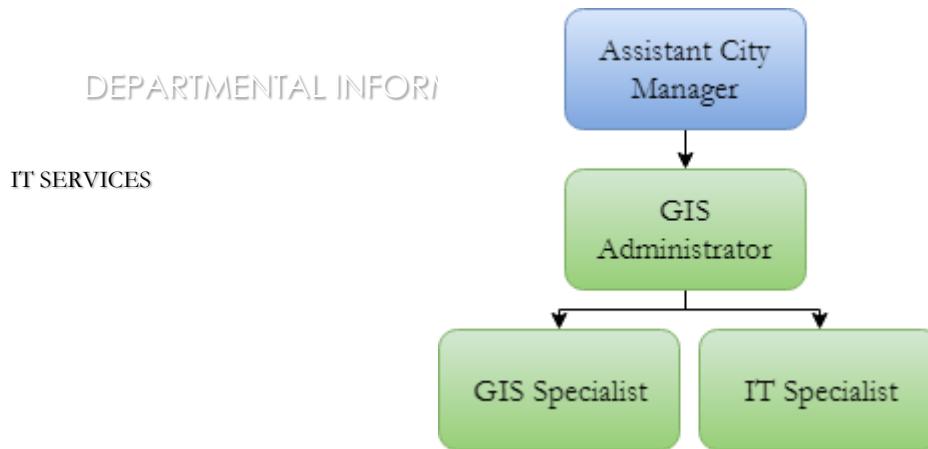


Graph 21 - Engineering Department Expenditures

108 | Page

| <b>Position</b> | <b>FTE</b> |
|-----------------|------------|
| City Engineer   | 1          |
| Engineer I      | 2          |
| EIT             | 1          |
| <b>Total</b>    | <b>4</b>   |

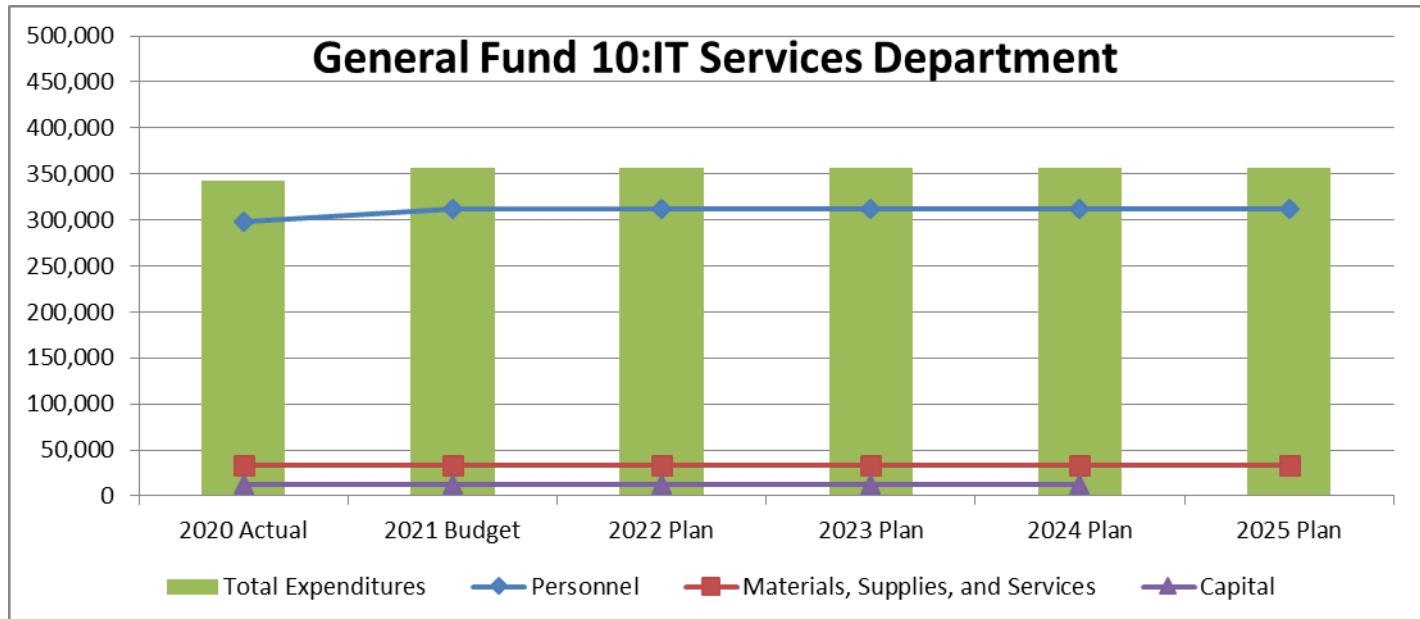
Table 111 - Engineering Department Personnel



The IT Services department is responsible for maintaining the GIS and all other software systems. In addition, the department is responsible for maintaining computer, server, and additional hardware in order to help employees maintain productivity and security.

| IT Services Department            |                |                |                |                |                |                |
|-----------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Major Object                      | 2020 Actual    | 2021 Budget    | 2022 Plan      | 2023 Plan      | 2024 Plan      | 2025 Plan      |
| Personnel                         | 297,576        | 311,832        | 311,832        | 311,832        | 311,832        | 311,832        |
| Materials, Supplies, and Services | 33,350         | 33,350         | 33,350         | 33,350         | 33,350         | 33,350         |
| Capital                           | 12,000         | 12,000         | 12,000         | 12,000         | 12,000         | 12,000         |
| <b>Total Expenditures</b>         | <b>342,926</b> | <b>357,182</b> | <b>357,182</b> | <b>357,182</b> | <b>357,182</b> | <b>357,182</b> |
| <b>% Change From Prior Period</b> |                | <b>4%</b>      | <b>0%</b>      | <b>0%</b>      | <b>0%</b>      | <b>0%</b>      |

Table 112 – IT Services Department

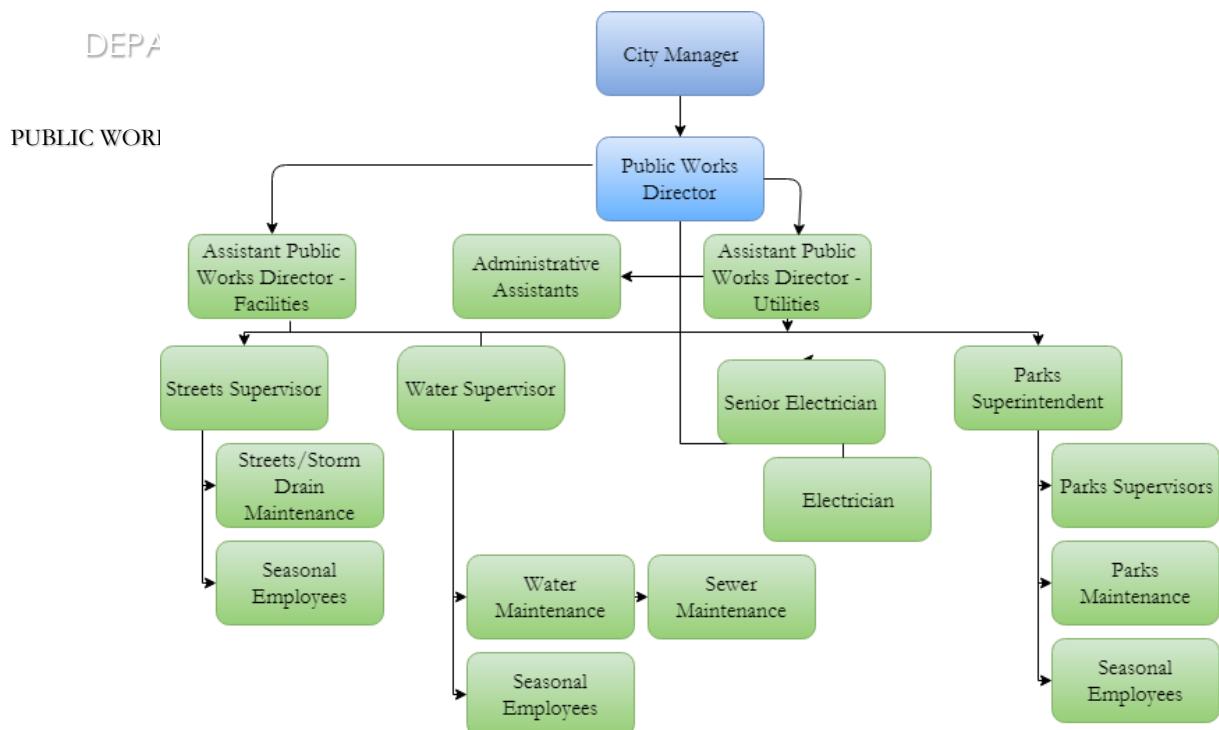


Graph 22 - IT Services Department

### IT Services Personnel FY 2011

| Position          | FTE      |
|-------------------|----------|
| GIS Administrator | 1        |
| GIS Specialist    | 1        |
| IT Specialist     | 1        |
| <b>Total</b>      | <b>3</b> |

## DEPA



The Public Works Department is responsible for the municipal services that provide culinary water supply and distribution, secondary water supply and distribution, storm water control, street maintenance, collection of sewer effluent, snow removal, and street lighting. In addition, the public improvements division is responsible for reviewing the plans for and inspecting new infrastructure built in the city. Finally, the parks division is responsible for the maintenance of all city-owned parks and open space including playgrounds, trails, and fields.

### Electrical/Admin Goals

| Electrical/Admin Goals   |  |
|--|--|
| <b>No Lost Time Accidents</b>  |  |
| <b>Resolve all remaining SCADA communication issues</b>  |  |
| <b>Install New Control Panel and Generator at Lift Station #1</b>                              |  |
| <b>Ongoing Street Light Audit Citywide</b>   |  |
| <b>Implement test phase of Smart street light controllers</b>                                  |  |
| <b>Ongoing Street Light Painting Project</b>   |  |
| <b>Ongoing Vibration and Thermal Imaging analysis for early detection of equipment issues.</b> |  |

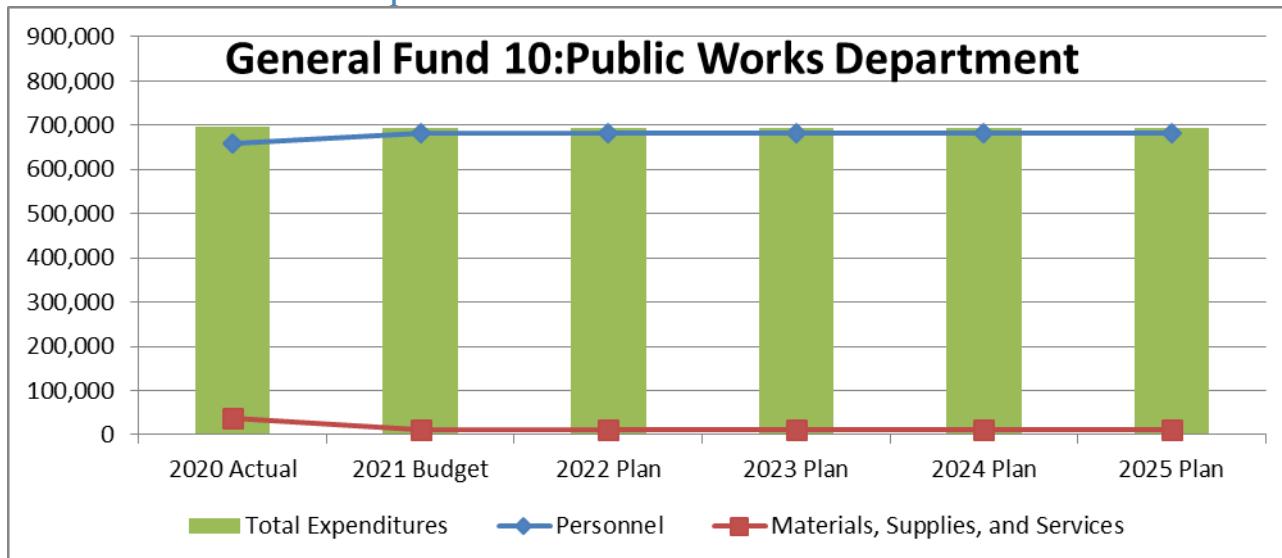
| Electrical/Admin Performance Measures |                |                |
|---------------------------------------|----------------|----------------|
| Measures                              | FY 2021 Target | FY 2020 Actual |
| <b>Number of calls for service</b>    |                | 33             |
| <b>Number of work orders</b>          | 100%           | 267            |

|   |      |     |
|---|------|-----|
| Number of traffic signal failures       | 0    | 3   |
| Percentage of street lights operational | 100% | 96% |

**Table 113 - Public Works Department Performance Measures**  
DEPARTMENTAL INFORMATION

| Public Works Department           |                |                |                |                |                |                |
|-----------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Major Object                      | 2020 Actual    | 2021 Budget    | 2022 Plan      | 2023 Plan      | 2024 Plan      | 2025 Plan      |
| Personnel                         | 660,029        | 683,439        | 683,439        | 683,439        | 683,439        | 683,439        |
| Materials, Supplies, and Services | 36,280         | 11,000         | 11,000         | 11,000         | 11,000         | 11,000         |
| <b>Total Expenditures</b>         | <b>696,309</b> | <b>694,439</b> | <b>694,439</b> | <b>694,439</b> | <b>694,439</b> | <b>694,439</b> |
| % Change From Prior Period        |                | 0%             | 0%             | 0%             | 0%             | 0%             |

**Table 114 - Public Works Expenditures**



**Graph 23 - Public Works Department Expenditures**

The increase in personnel costs is due to the increases in salary due to the changes in the proposed pay plan.

| Public Works Personnel FY 2021  |          |
|---------------------------------|----------|
| Position                        | FTE      |
| Public Works Director           | 1        |
| Assistant Public Works Director | 1        |
| Senior Electrician              | 1        |
| Electrician                     | 1        |
| Administrative Assistant        | 2        |
| <b>Total</b>                    | <b>6</b> |

**Table 115 - Public Works Department Personnel**

## Water Division Highlights

1. New bearings Jacobs Ranch well, installed new motor with temperature sensors.
2. Installed new chemical feed pump at pond 3.
3. Dredged Welby Jacob Canal
4. Installed new flow meter at well 3
5. Rocky Mountain Energy Management Program
6. Completed canal widening

| Water Division Goals  |  |
|---|--|
| <b>Air conditioning for booster #5</b>  |  |
| <b>Complete strategic energy management program</b>                                     |  |
| <b>Reprogramming of the SCADA system to operate off of pressure and not tank levels</b> |  |
| <b>No lost work time accidents</b>  |  |

**Table 116 - Water Department Goals**

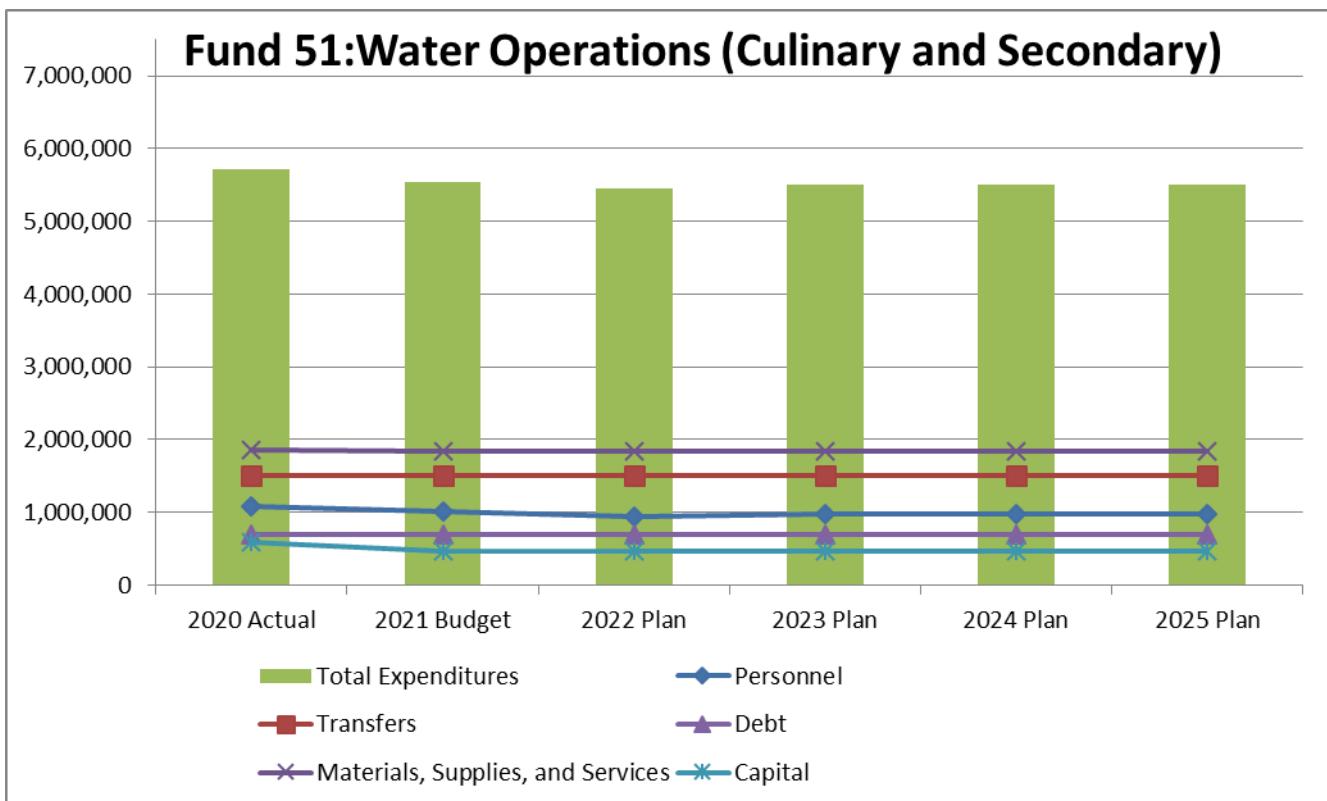
| Public Works – Water Department Performance Measures  |                |                |
|---|----------------|----------------|
| Measures  | FY 2021 Target | FY 2020 Actual |
| Number of calls for service                           | n/a            | -              |
| Percentage of employees w/ water system certification | 100%           | -              |
| Percentage of hydrants operational                    | 100%           | 95%            |
| Number of mainline breaks                             | 0              | 5              |

**Table 117 - Water Department Performance Measures**

Most Water expenditures are found in the Water Utility (51) Fund.

| Water Operations (Culinary and Secondary) |                  |                  |                  |                  |                  |                  |
|---|------------------|------------------|------------------|------------------|------------------|------------------|
| Major Object                              | 2020 Actual      | 2021 Budget      | 2022 Plan        | 2023 Plan        | 2024 Plan        | 2025 Plan        |
| Personnel                                 | 1,081,382        | 1,014,665        | 939,526          | 984,878          | 984,878          | 984,879          |
| Transfers                                 | 1,503,328        | 1,503,328        | 1,503,328        | 1,503,329        | 1,503,329        | 1,503,330        |
| Debt                                      | 694,000          | 694,000          | 694,000          | 694,000          | 694,000          | 694,001          |
| Materials, Supplies, and Services         | 1,853,540        | 1,845,540        | 1,845,540        | 1,845,540        | 1,845,540        | 1,845,541        |
| Capital                                   | 584,449          | 474,449          | 474,449          | 474,449          | 474,449          | 474,450          |
| <b>Total Expenditures</b>                 | <b>5,716,699</b> | <b>5,531,982</b> | <b>5,456,843</b> | <b>5,502,196</b> | <b>5,502,196</b> | <b>5,502,197</b> |
| <b>% Change From Prior Period</b>         |                  | <b>-3%</b>       | <b>-1%</b>       | <b>1%</b>        | <b>0%</b>        | <b>0%</b>        |

**Table 118 - Water Expenditures**



Graph 24 - Water Department Expenditures

| Water Personnel FY 2021 |             |
|-------------------------|-------------|
| Position                | FTE         |
| Utility Maintenance IV  | 1           |
| Utility Maintenance II  | 2           |
| Utility Maintenance I   | 5           |
| Seasonal Employees      | .75         |
| <b>Total</b>            | <b>7.75</b> |

Table 119 - Water Personnel

#### *Public Works - Sewer*

##### Sewer Division Highlights

1. Completed Sewer Line Rapid assessment Program
2. We had the generators serviced and load banked tested at the lift stations.
3. Rebuilt and reinstalled all the pumps at lifts 1 and 2.

| Sewer Department Goals                       |            |
|--|------------|
| Install a new generator and drive at lift #1 | 115   Page |
| No lost time accidents                       |            |

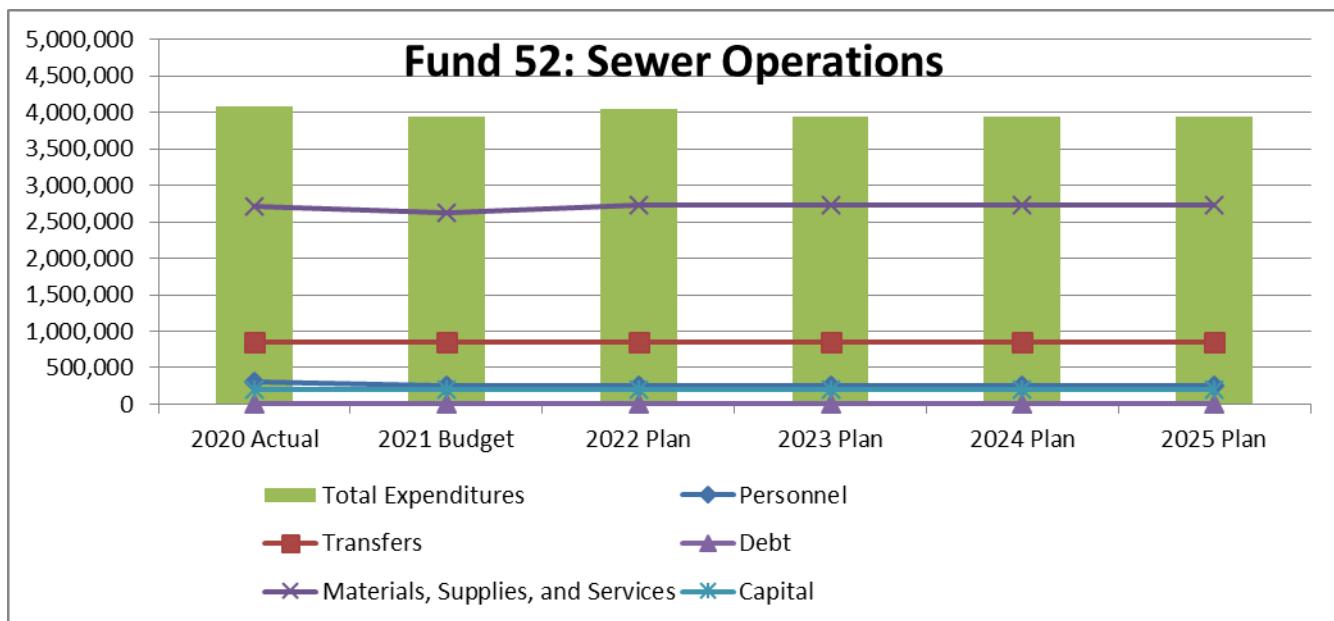
Table 120 - Sewer Department Goals

| Public Works – Sewer Department Performance Measures |                |                |
|--|----------------|----------------|
| Measures   | FY 2021 Target | FY 2020 Actual |
| Calls for service                                    | n/a            | -              |
| Number of work orders                                | n/a            | -              |
| Number of employees w/ sewer system certification    | 100%           | 50%            |
| Number of sewer back-ups                             | 0              | 1              |

Table 121 - Sewer Department Performance Measures

| Sewer Operations                  |                  |                  |                  |                  |                  |                  |
|-----------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Major Object                      | 2020 Actual      | 2021 Budget      | 2022 Plan        | 2023 Plan        | 2024 Plan        | 2025 Plan        |
| Personnel                         | 312,969          | 261,542          | 261,542          | 261,542          | 261,542          | 261,542          |
| Transfers                         | 846,283          | 846,283          | 846,283          | 846,283          | 846,283          | 846,283          |
| Debt                              | 927              | 927              | 927              | 927              | 927              | 927              |
| Materials, Supplies, and Services | 2,711,786        | 2,630,347        | 2,730,347        | 2,730,347        | 2,730,347        | 2,730,347        |
| Capital                           | 206,539          | 206,539          | 206,539          | 206,539          | 206,539          | 206,539          |
| <b>Total Expenditures</b>         | <b>4,078,504</b> | <b>3,945,638</b> | <b>4,045,638</b> | <b>3,950,000</b> | <b>3,950,000</b> | <b>3,950,001</b> |
| <b>% Change From Prior Period</b> |                  | <b>-3%</b>       | <b>3%</b>        | <b>-2%</b>       | <b>0%</b>        | <b>0%</b>        |

Table 122 - Sewer Expenditures



Graph 25 - Sewer Department Expenditures

| Sewer Personnel FY 2021 |     |
|-------------------------|-----|
| Position                | FTE |
| Utility Maintenance IV  | 1   |

|                        |             |
|------------------------|-------------|
| Utility Maintenance II | 1           |
| Seasonal Employees     | .75         |
| <b>Total</b>           | <b>2.75</b> |

#### DEPARTMENTAL INFORMATION

##### Public Works – Streets and Storm Drain

| Streets and Storm Drain Division Goals   |  |
|--|--|
| <b>Complete ADA ramps compliance audit with long term retrofit plan</b>                  |  |
| <b>Prepare and implement this year's pavement preservation projects</b>                  |  |
| <b>Create long term maintenance of Storm Water BMP agreements with HOA's/ businesses</b> |  |
| <b>100% compliance to the City's SWMP</b>  |  |
| <b>Complete SWPPP SOP for all activities and departments</b>                             |  |
| <b>Complete semi-annual school zone signage audit</b>                                    |  |
| <b>Implement Transportation Asset Management data base integrated w/City Works</b>       |  |

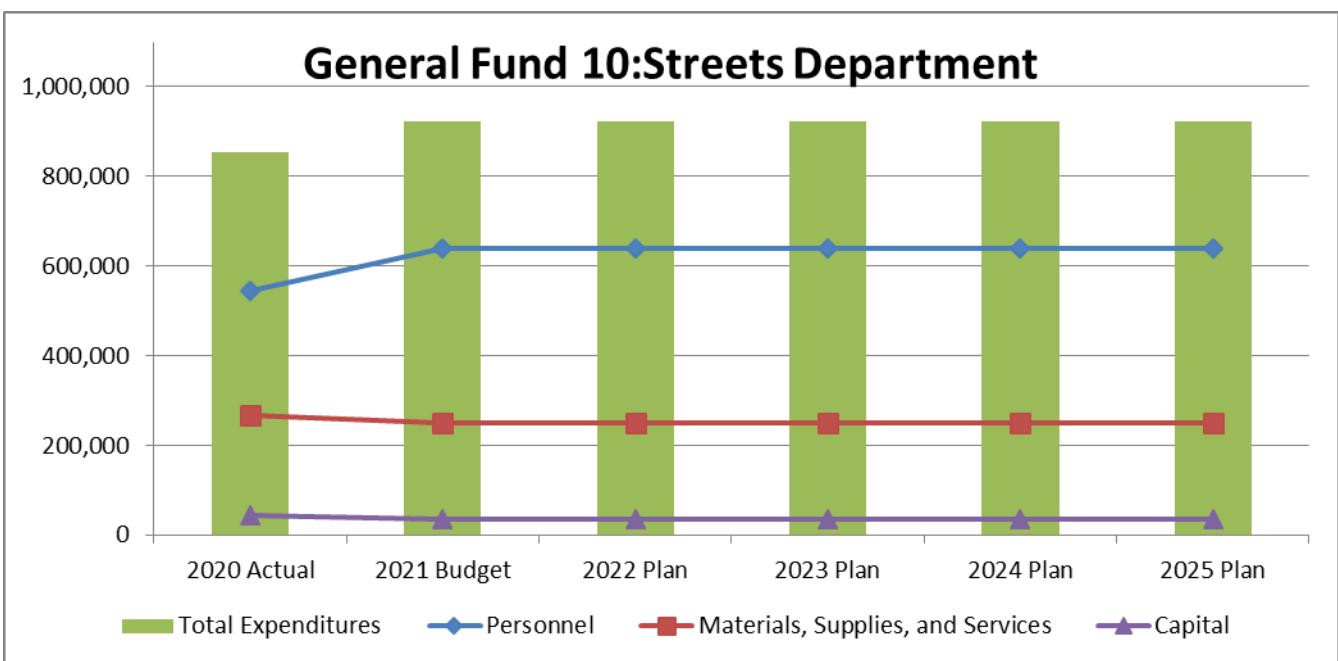
Table 123 - Streets Department Goals

| Public Works – Streets/Storm Drain Performance Measures                               |                |                |
|---|----------------|----------------|
| Measures  | FY 2021 Target | FY 2020 Actual |
| Number of Vehicle Accidents (preventable)   | <1             | 3              |
| Number of Back Injuries   | <1             | 0              |
| Number of Reported injuries (Non-Lost Time)   | <1             | 0              |
| Number of Reported Lost Time Injuries   | 0              | 0              |
| Work Order Resolution Time (Average in days)  | 5              | 15             |
| Time (hours) to replace damaged regulatory sign after complaint. Work day/after hours | 2 Hours        | 2 hours        |
| Time (Days) to replace damaged street sign after complaint. Work day/after hours      | 2 days         | 3 days         |
| Percentage of Employee's certifications maintained                                    | 100            | 100%           |
| Number of Times/year Flooding Incidents w/ property damage                            | 0              | 2              |
| Work Order Resolution Time (Average in days)  | 8.19           | 16             |
| Percentage streets swept once per year  | 100%           | 90%            |
| Hazardous spills response times under 1 hour (work day)                               | 100%           | 100%           |
| Post Construction Detention basins/ structures Inspected yearly                       | 100%           | 100%           |
| Post Construction Detention basins/ structures cleaned as needed yearly               | 100            | 100%           |
| Reported Complaints during snow plow events (yearly)                                  | 117   P<10e    | 2              |

Table 124 - Streets Department Performance Measures

| Streets Department                |                |                |                |                |                |                |
|-----------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Major Object                      | 2020 Actual    | 2021 Budget    | 2022 Plan      | 2023 Plan      | 2024 Plan      | 2025 Plan      |
| Personnel                         | 544,764        | 638,140        | 638,140        | 638,140        | 638,140        | 638,140        |
| Materials, Supplies, and Services | 265,837        | 249,872        | 249,872        | 249,872        | 249,872        | 249,872        |
| Capital                           | 42,970         | 35,000         | 35,000         | 35,000         | 35,000         | 35,000         |
| <b>Total Expenditures</b>         | <b>853,571</b> | <b>923,012</b> | <b>923,012</b> | <b>923,012</b> | <b>923,012</b> | <b>923,012</b> |
| <b>% Change From Prior Period</b> |                | <b>8%</b>      | <b>0%</b>      | <b>0%</b>      | <b>0%</b>      | <b>0%</b>      |

Table 125- Streets Expenditures



Graph 26 - Streets Department Expenditures

The increase in personnel costs are due to the addition of a new Streets Maintenance 2 position.

| Streets Personnel FY 2021      |           |
|--------------------------------|-----------|
| Position                       | FTE       |
| Storm Water Coordinator        | 1         |
| Streets Maintenance Supervisor | 1         |
| Utility Maintenance Worker IV  | 1         |
| Utility Maintenance III        | 1         |
| Utility Maintenance II         | 1         |
| Utility Maintenance I          | 2         |
| Seasonal - Streets             | 3         |
| <b>Total</b>                   | <b>10</b> |

Table 126 - Streets Department Personnel

*Public Works - Parks*

Parks Division Highlights

- WeatherTRAK system installation at Neptune Park, Harvest Park, North Fire station, and Saratoga Road.
- Redwood Road widening project, reestablished Landscape, with added WeatherTRAK
- Tree City USA award
- Clean-up of North Marina site
- Retrofit and head replacement for better irrigation uniformity at the Marina Park.

| Parks Department Goals  |  |  |  |
|---|--|--|--|
| <b>WeatherTRAK monitoring system to be installed at Regal Park, Pondside, and Island Park</b> |  |  |  |
| <b>Patriot Park outfield lip removal, and repairs</b>   |  |  |  |
| <b>Patriot Park anemometer communication device installed and operating</b>                   |  |  |  |
| <b>Perform the tree replacement program with 6 more trees than last year</b>                  |  |  |  |

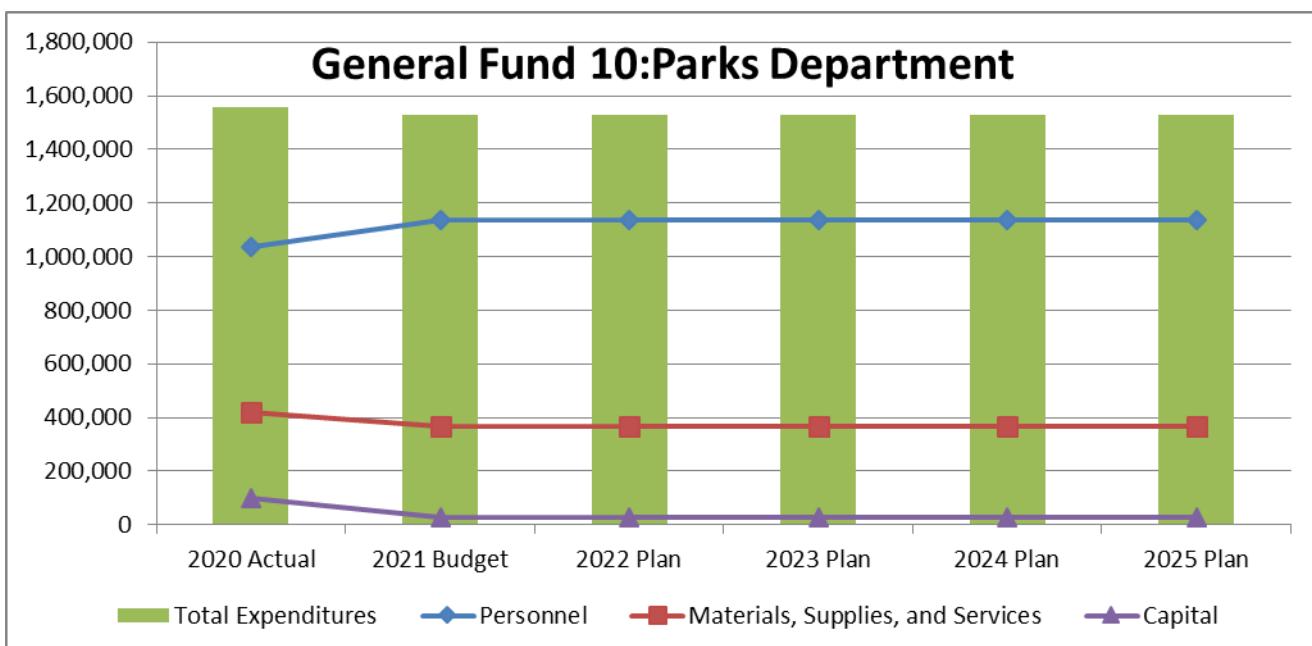
Table 127 - Parks Department Goals

| Parks Department Performance Measures                                   |                |                |
|---|----------------|----------------|
| Measures  | FY 2021 Target | FY 2020 Actual |
| Mainline irrigation repairs on public open space repaired within 48 hrs | 100%           | 97%            |
| Percentage of park equipment safe and operational                       | 100%           | 98%            |

Table 128 - Parks Department Performance Measures

| Parks Department                  |                  |                  |                  |                  |                  |                  |
|-----------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Major Object                      | 2020 Actual      | 2021 Budget      | 2022 Plan        | 2023 Plan        | 2024 Plan        | 2025 Plan        |
| Personnel                         | 1,037,994        | 1,135,792        | 1,135,792        | 1,135,792        | 1,135,792        | 1,135,792        |
| Materials, Supplies, and Services | 421,558          | 367,439          | 367,439          | 367,439          | 367,439          | 367,439          |
| Capital                           | 98,455           | 26,000           | 26,000           | 26,000           | 26,000           | 26,000           |
| <b>Total Expenditures</b>         | <b>1,558,007</b> | <b>1,529,231</b> | <b>1,529,231</b> | <b>1,529,231</b> | <b>1,529,231</b> | <b>1,529,231</b> |
| <b>% Change From Prior Period</b> |                  | <b>-2%</b>       | <b>0%</b>        | <b>0%</b>        | <b>0%</b>        | <b>0%</b>        |

Table 129 - Parks Expenditures



### Graph 27 - Parks Department Expenditures

The decrease in personnel and material costs is due to Department decreases that were made in response to Covid-19.

| Parks Personnel FY 2021 |              |
|-------------------------|--------------|
| Position                | FTE          |
| Parks Superintendent    | 1            |
| Maintenance Supervisor  | 2            |
| Parks Maintenance III   | 2            |
| Parks Maintenance II    | 1            |
| Parks Maintenance I     | 3.42         |
| Parks Seasonal          | 9.17         |
| <b>Total</b>            | <b>18.59</b> |

### Public Works - Public Improvements

#### Public Improvement's Division Highlights

- Welby Jacob pond
- Off-site sewer for Wildflower subdivision
- Grandview Blvd Sewer Bore
- 800 West Widening project
- Pump/booster station Generator Project
- North Shore Marina Stormdrain Outfall Project
- Gravity Sewer Project (2 phases completed, 1 completed 90%)
- Pony Express Trench Repair Project (90% complete)
- Projects Awarded:

- Jordan River Boat Ramps awarded (Inlet and RC Park locations)
- Golf Course Sewer Project awarded

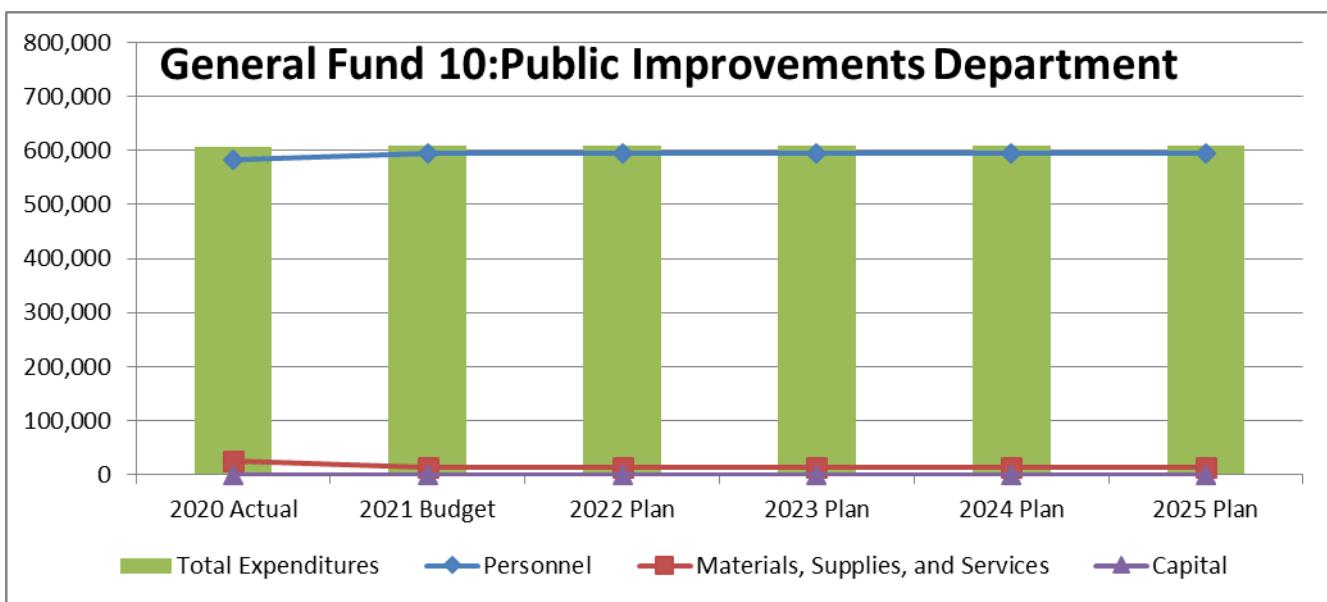
| Public Improvements Department Goals  |  |
|---|--|
| <b>No Lost Time Accidents</b>   |  |
| <b>Constructability Reviews on all Requested Projects in Bluebeam</b>                   |  |
| <b>Ongoing construction management of Crossroads Blvd. Widening Project</b>             |  |
| <b>Assist in the construction management of 2020-2021 pavement preservation program</b> |  |
| <b>Assist in the construction management of the South Lakeshore trail project</b>       |  |
| <b>Facilitate the construction of the two approved Jordan River Boat Ramps</b>          |  |
| <b>Assist in the construction management of golf Course Sewer Project</b>               |  |

| Public Improvements Department Performance Measures                        |                   |                   |
|--|-------------------|-------------------|
| Measures   | FY 2021<br>Target | FY 2020<br>Actual |
| Customer Complaints from Capital Project Activities                        | <30               | 4                 |
| Customer Complaints from Approved Traffic Control Plans                    | <12               | 2                 |
| Enforce Compliance to City Standards and Specifications/ contractual terms | 100%              | 100%              |
| Provide daily project notes/work reports (%)                               | 100%              | 90%               |
| Percentage of Employee's certifications Maintained                         | 100%              | 100%              |
| Percentage of utilities collected by Inspectors for GIS data base          | >80%              | 90%               |

Table 130 - Public Improvements Department Performance Measures

| Public Improvements Department    |                |                |                |                |                |                |
|-----------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Major Object                      | 2020 Actual    | 2021 Budget    | 2022 Plan      | 2023 Plan      | 2024 Plan      | 2025 Plan      |
| Personnel                         | 582,313        | 595,047        | 595,047        | 595,047        | 595,047        | 595,047        |
| Materials, Supplies, and Services | 25,324         | 14,824         | 14,824         | 14,824         | 14,824         | 14,824         |
| Capital                           | 0              | 0              | 0              | 0              | 0              | 0              |
| <b>Total Expenditures</b>         | <b>607,637</b> | <b>609,871</b> | <b>609,871</b> | <b>609,871</b> | <b>609,871</b> | <b>609,871</b> |
| <b>% Change From Prior Period</b> |                | <b>0%</b>      | <b>0%</b>      | <b>0%</b>      | <b>0%</b>      | <b>0%</b>      |

Table 131 - Public Improvements Expenditures

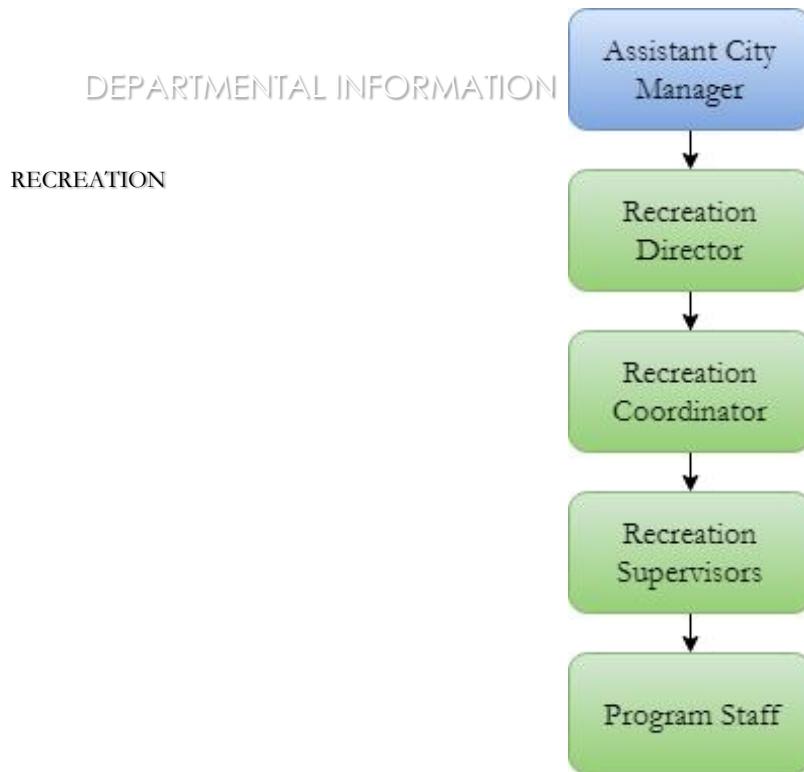


#### Graph 28 - Public Improvements Department Expenditures

The increase in personnel costs is due to the increases in salary due to the changes in the proposed pay plan.

| Public Improvements Personnel FY 2021 |          |
|---------------------------------------|----------|
| Position                              | FTE      |
| Assistant Public Works Director       | 1        |
| Public Improvements Lead Inspector    | 1        |
| Public Improvements Inspector         | 4        |
| <b>Total</b>                          | <b>6</b> |

Table 132 - Public Improvements Personnel



The Recreation department is responsible for providing recreational opportunities including youth and adult sports, programs, classes, and other recreational pursuits.

### Highlights

- Completed first full year with Patriot Park in October. 13 outside entities rented Patriot Park during its first year. At Patriot Park we ran 8 City programs our first year. We had a total of 2036 participants participated in those 8 programs.
- Between rentals and City programs it is estimated that that over 1300 baseball games were played at Patriot Park the first year.
- Before COVID-19 stopped many programs we were on pace for a record year with both participation and revenue.

### Recreation Department Goals

**Work with local businesses to increase quality of programs through sponsorships and/or obtain items for participants such as coupons etc.**

**Table 133 - Recreation Department Goals**

| Recreation Department Performance Measures                   |                |                |
|--|----------------|----------------|
| Measures   | FY 2021 Target | FY 2020 Actual |
| % of programs that get surveyed after the season is complete | 100%           | 100%           |
| % of Satisfied Participants                                  | 90%            | 91%            |

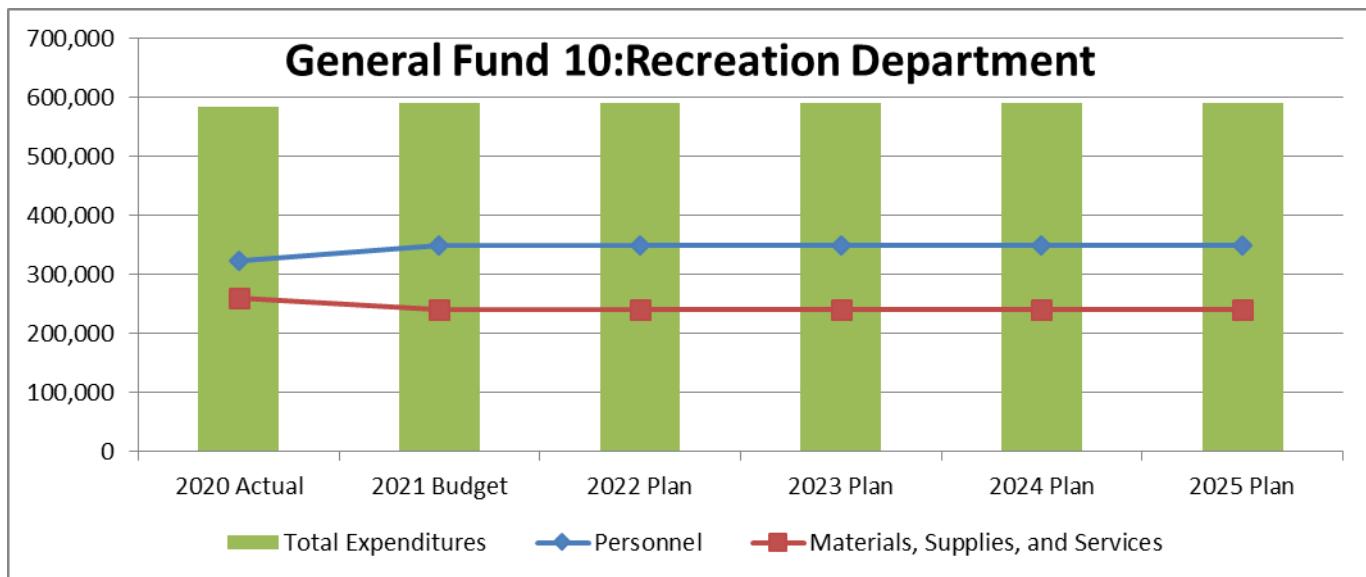
|  |      |                        |
|--|------|------------------------|
| <b>Recreation Revenue Covers Recreation Expenses</b> | 100% | 100%                   |
| <b>Program Participation Increase</b>                | 10%  | -21% (Due to Covid-19) |

#### DEPARTMENTAL INFORMATION

Table 134 - Recreation Department Performance Measures

| Major Object                      | Recreation Department |                |                |                |                |                |
|-----------------------------------|-----------------------|----------------|----------------|----------------|----------------|----------------|
|                                   | 2020 Actual           | 2021 Budget    | 2022 Plan      | 2023 Plan      | 2024 Plan      | 2025 Plan      |
| Personnel                         | 324,641               | 348,638        | 348,638        | 348,638        | 348,638        | 348,638        |
| Materials, Supplies, and Services | 260,240               | 241,923        | 241,923        | 241,923        | 241,923        | 241,923        |
| <b>Total Expenditures</b>         | <b>584,881</b>        | <b>590,561</b> | <b>590,561</b> | <b>590,561</b> | <b>590,561</b> | <b>590,561</b> |
| <b>% Change From Prior Period</b> |                       | <b>1%</b>      | <b>0%</b>      | <b>0%</b>      | <b>0%</b>      | <b>0%</b>      |

Table 135 - Recreation Expenditures

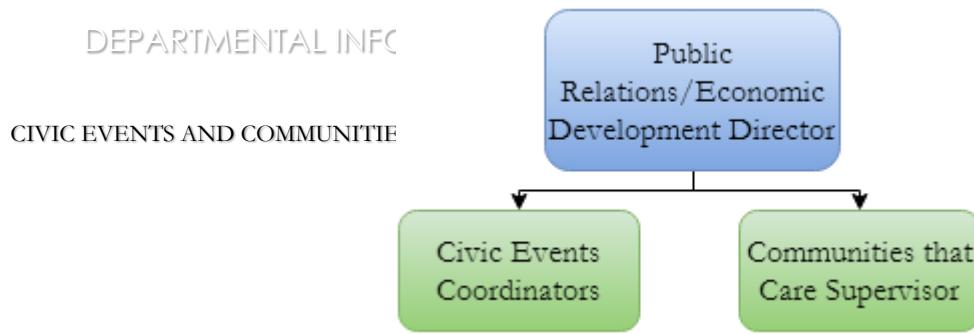


Graph 29 - Recreation Department Expenditures

The increase in personnel costs is due to an increase in Site Supervisor and Sports Official hours, and the creation of a new PT Assistant Coordinator Position.

| Recreation Personnel FY 2021        |            |
|-------------------------------------|------------|
| Position                            | FTE        |
| Recreation Director                 | 1          |
| Recreation Coordinator              | 1          |
| Recreation Coordinator PT           | .75        |
| Assistant Recreation Coordinator PT | .5         |
| Sites Supervisors PT                | .75        |
| Sports Official PT                  | .7         |
| <b>Total</b>                        | <b>4.7</b> |

Table 136 - Recreation Personnel



The Saratoga Springs Civic Events programs strive to provide educational and recreational activities that unite citizens and families. The Communities that Care organization provides classes for drug avoidance and parenting.

#### Highlights

- 7 events added or changed to COVID-19 Restrictions
- Bunny Parade
- Beautify Saratoga Yard contest
- Pop Up Sweets and Treats events
- Youth Kahoot Games
- Exercise Art Contest
- Splash Goose Chase Contest
- Search Saratoga I Spy Hunt

Brought in \$12,000 in sponsorship for summer 2020 events

| Civic Events Department Goals                                  |  |  |
|--|--|--|
| Restructure Events to accommodate in person and virtual events |  |  |
| Research new ways to host virtual performances                 |  |  |
| Evaluate equipment needs for virtual performances and events   |  |  |

Table 137 - Civic Events Department Goals

| Civic Events Department Performance Measures           |                |                |
|--|----------------|----------------|
| Measures   | FY 2021 Target | FY 2020 Actual |
| Arts Council Visual Arts performances                  | 2              | 1              |
| Respond to resident phone calls/emails within 24 hours | 100%           | 100%           |

Table 138 - Civic Events Department Performance Measures

|                             |
|-----------------------------|
| 125   Page                  |
| Communities that Care Goals |
| Develop a Community Profile |

Create a Community Action Plan (update Action Plan and Logic Model)

Implement & Evaluate the Community Action Plan

Recruit and train new key leaders and board members as necessary

DEPARTMENTAL INFORMATION

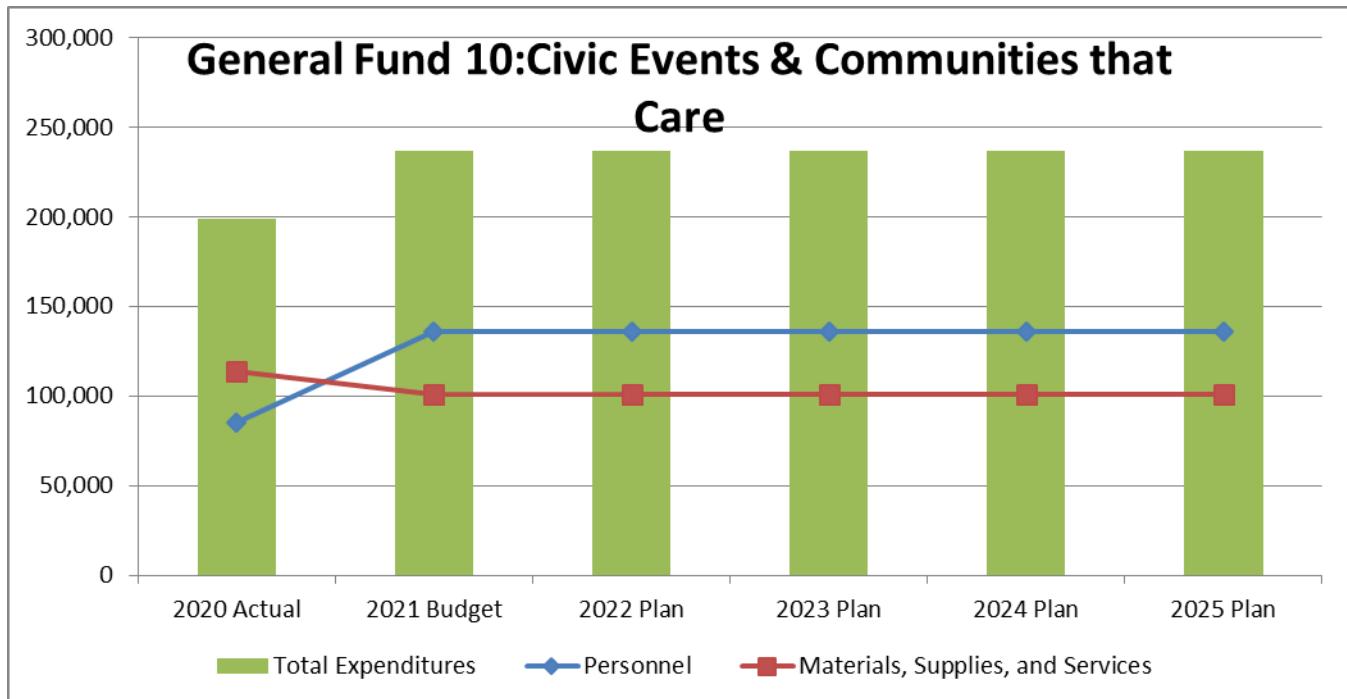
#### Communities that Care Department Performance Measures

| Measures                              | FY 2021 Target | FY 2020 Actual |
|---------------------------------------|----------------|----------------|
| Attend prevention training/conference | 1              | 1              |

Table 139 - Communities that Care Department Performance Measures

| Civic Events and Communities that Care |                |                |                |                |                |                |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| Major Object                           | 2020 Actual    | 2021 Budget    | 2022 Plan      | 2023 Plan      | 2024 Plan      | 2025 Plan      |
| Personnel                              | 85,367         | 135,885        | 135,885        | 135,885        | 135,885        | 135,885        |
| Materials, Supplies, and Services      | 113,489        | 100,621        | 100,621        | 100,621        | 100,621        | 100,621        |
| <b>Total Expenditures</b>              | <b>198,856</b> | <b>236,506</b> | <b>236,506</b> | <b>236,506</b> | <b>236,506</b> | <b>236,506</b> |
| <b>% Change From Prior Period</b>      |                | <b>19%</b>     | <b>0%</b>      | <b>0%</b>      | <b>0%</b>      | <b>0%</b>      |

Table 140 - Civic Events and Communities that Care Expenditures



Graph 30 - Civic Events/Communities that Care Expenditures

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The increase in personnel costs is due to the addition of a new FT Civic Events Coordinator position to the department.

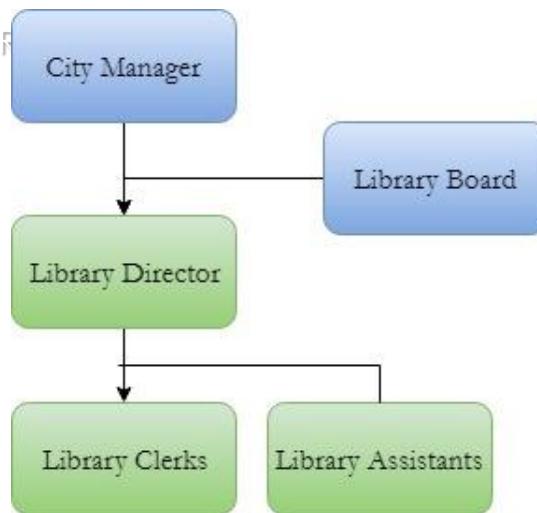
**Civic Events and Communities that Care Personnel FY 2021**

| <b>Position</b>                    | <b>FTE</b> |
|------------------------------------|------------|
| Civic Events Coordinator           | 1          |
| Assistant Civic Events Coordinator | .5         |
| Communities that Care Coordinator  | .5         |
| <b>Total</b>                       | <b>2</b>   |

**Table 141 - Civic Events and Communities that Care Personnel**

## DEPARTMENTAL INFORMATION

### LIBRARY



The Saratoga Springs Library provides vital services to the citizens of the community. In addition to providing materials for check out, we also provide literacy center services, computers for public use and a Wi-Fi connection. Our open hours are Monday-Thursday from 9:00 AM to 8:00 PM and Friday-Saturday from 10:00 AM-6:00 PM.

#### Highlights

The Library has provided pick-up services to those wishing to check out materials from the Library while maintaining social distancing for Covid-19.

#### Library Department Goals

Continue to improve the accuracy of data collection related to reference questions.

To better assist our customers, work toward front desk staff having a better knowledge of readers advisory and reference services.

To better serve our customers using COVID Library funding to implement social distance printing where jobs can be sent to the library for staff to release when customer come in.

Utilize the inventory want to complete inventory of the entire collection twice a month to verify that items are being circulated properly.

Work with the Library Board to ensure Library Policies are reviewed following the schedule determined in the Library's Long Range Plan.

Table 142 - Library Department Goals

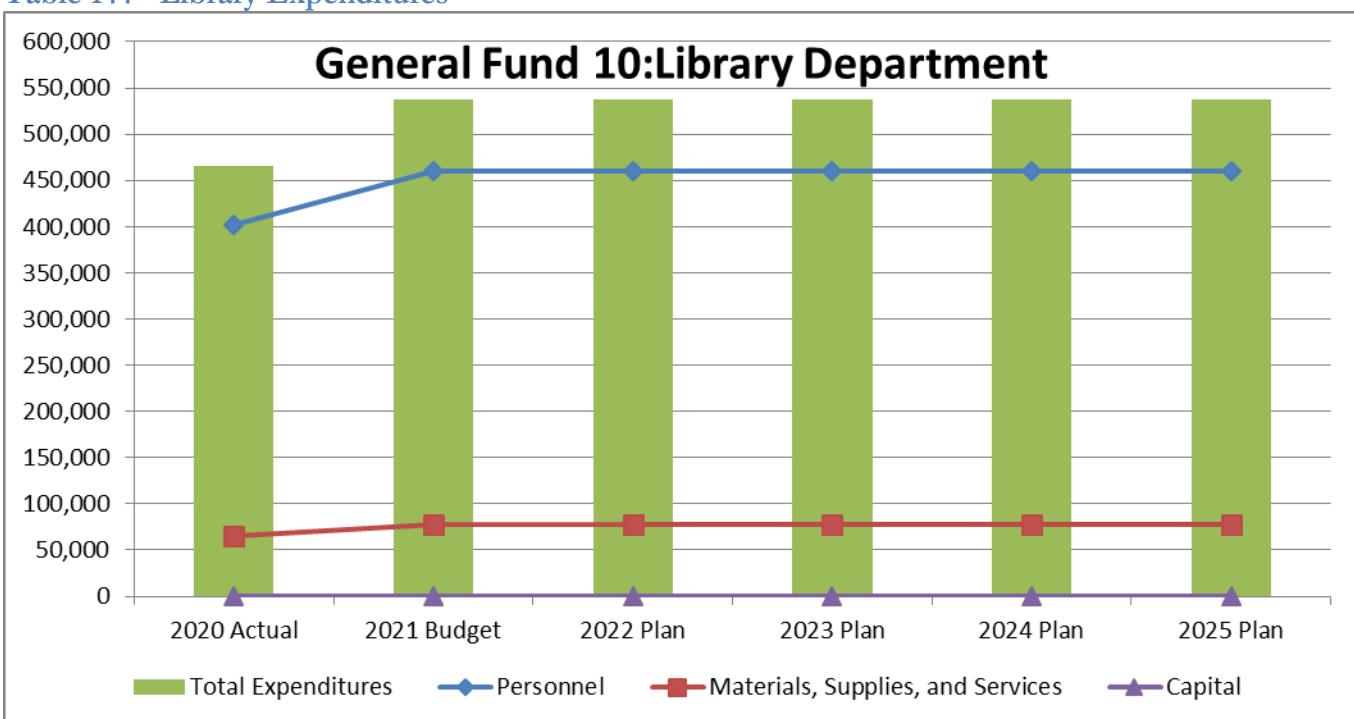
| Library Department Performance Measures |                |                |
|---|----------------|----------------|
| Measures                                | FY 2021 Target | FY 2020 Actual |
| Visitors                                | 60,000         | 82,482         |
| Items Circulated                        | 200,000        | 222,523        |
| Internet Terminals                      | 33             | 33             |
| Internet Users                          | 1,000          | 1,893          |
| Wi-Fi Users                             | 5,000          | 10,587         |
| Number of Programs                      | 200            | 376            |

|                            |        |        |
|----------------------------|--------|--------|
| Program Attendees          | 5,000  | 10,069 |
| Number of Registered Users | 6,750  | 6,506  |
| Proctored Exams            | 0      | 97     |
| Reference Transactions     | 10,000 | 8,837  |

**Table 143 - Library Department Performance Measures**

| Major Object                      | Library        |                |                |                |                |                |
|-----------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
|                                   | 2020 Actual    | 2021 Budget    | 2022 Plan      | 2023 Plan      | 2024 Plan      | 2025 Plan      |
| Personnel                         | 401,372        | 460,488        | 460,488        | 460,488        | 460,488        | 460,488        |
| Materials, Supplies, and Services | 64,739         | 77,139         | 77,139         | 77,139         | 77,139         | 77,139         |
| Capital                           | 0              | 0              | 0              | 0              | 0              | 0              |
| <b>Total Expenditures</b>         | <b>466,111</b> | <b>537,627</b> | <b>537,627</b> | <b>537,627</b> | <b>537,627</b> | <b>537,627</b> |
| % Change From Prior Period        |                | 15%            | 0%             | 0%             | 0%             | 0%             |

**Table 144 - Library Expenditures**



**Graph 31 - Library Department Expenditures**

The increase in personnel costs is due a new Library Assistant for Programming being added. The increase in materials, supplies, and services is due to additional office supplies.

| Library Personnel FY 2021 |              |
|---------------------------|--------------|
| Position                  | FTE          |
| Library Director          | 1            |
| Library Assistant         | 2.725   Page |
| Library Clerks            | 4.400        |
| <b>Total</b>              | <b>8.125</b> |

**Table 145 - Library Personnel**

## POLICIES AND OBJECTIVES

This section of the Budget outlines the City's Policies and Objectives as they relate to the municipal budget. The City of Saratoga Springs recognizes its duty to its citizens and other interested parties to account for public funds and resources. The Policies and Objectives hereinafter are set forth to establish guidelines for fiscal accountability, full disclosure, and planning. These financial management policies provide a basic framework for the overall fiscal management of the City. These policies represent a foundation to address changing circumstances and conditions, and to assist in the decision making process. In addition, these policies represent guidelines for evaluating both current and future activities.

The financial policies represent long-standing principles and practices that have enabled the City to maintain financial stability. The policies are reviewed annually to represent current public policy decisions. These policies are adopted annually by the Council as part of the budget process.

## **BUDGET ORGANIZATION**

- A. Through its financial plan (Budget), the City is committed do the following:
  1. Identify citizens' needs for essential services.
  2. Organize programs to provide essential services.
  3. Establish program policies and goals that define the type and level of program services required.
  4. List suitable activities for delivering program services.
  5. Propose objectives for improving the delivery of program services.
  6. Identify available resources and appropriate the resources needed to conduct program activities and accomplish program objectives.
  7. Set standards to measure and evaluate the following:
    - i) Set standards to measure and evaluate the following:
    - ii) The output of program activities
    - iii) The expenditure of program appropriations
- B. All requests for increased funding or enhanced levels of service should be considered together during the budget process, rather than in isolation.
- C. The City Council will review and amend appropriations, if necessary, during the fiscal year.
- D. The City will use a multi-year format (five years for operations and capital improvement plan) to give a longer-range focus to its financial planning.
  1. The emphasis of the budget process in the first year is on establishing expected levels of services, within designated funding levels, projected over a five-year period, with the focus on the budget
  2. The emphasis in the second year are reviewing necessary changes in the previous fiscal plan and developing long term goals and objectives to be used during the next three-year budget process. The focus is on the financial plan. In the second year, operational budgets will be adjusted to reflect unexpended balances from the first year and create the subsequent year's budget plan.
- E. The emphasis in the second year are reviewing necessary changes in the previous fiscal plan and developing long term goals and objectives to be used during the next three-year budget process. The focus is on the financial plan. In the second year, operational budgets will be adjusted to reflect unexpended balances from the first year and create the subsequent year's budget plan.

F. Through its financial plan, the City will strive to maintain structural balance; ensuring basic service levels are predictable and cost effective. A balance should be maintained between the services provided and the local economy's ability to pay.

G. The City will work to improve their program service levels and expenditures by insuring:

1. New/growth related service levels: The provision of new/growth related services should be offset with new or growth related revenues or a corresponding reduction in service costs in other areas.
2. Fee dependent services: If fees do not cover the services provided, Council should consider which of the following actions to take: 1) reduce services, 2) increase fees, or 3) determine the appropriate subsidy level of the general fund.
3. Consider all requests at once: Council should consider requests for service level enhancements or increases as part of the budget process, rather than in isolation.
4. Consider ongoing costs associated with one-time purchases/expenditures: Significant ongoing costs, such as insurance, taxes, utilities, and maintenance should be determined before an initial purchase is made or a capital project is constructed. Capital and program decisions should not be made unless staff has provided a five-year analysis of ongoing maintenance and operational costs where applicable.
5. Re-evaluate decisions: Political, economic, and legal changes necessitate reevaluation to ensure Council goals are being met. Staff and Council should use the budget process to review programs.
6. New service implementation: Prior to implementing a new service, the City Council should consider a full assessment of staffing and funding requirements.
7. Benchmarking and performance measurement: The City will strive to measure its output and performance.

H. The City will strive to improve productivity, though not by the single-minded pursuit of cost savings. The concept of productivity should emphasize the importance of **quality** and **quantity** of output as well as **quantity** of resource input.

## **GENERAL REVENUE MANAGEMENT**

- A. The City will seek to maintain a diversified and stable revenue base to protect it from short-term fluctuations in any one-revenue source.
- B. The City will make all current expenditures with current revenues, avoiding procedures that balance current budgets by postponing needed expenditures, accruing future revenues, or rolling over short-term debt.
- C. One-time revenue sources will not be used for ongoing expenses unless specifically approved by the City Council.

## **USER FEE COST RECOVERY GOALS**

- A. **User Fee Cost Recovery Levels.** In establishing user fees and cost recovery levels, the following factors will be considered:
  1. **Community-Wide versus Special Benefit.** The level of user fee cost recovery should consider the community-wide versus special service nature of the program or activity. The use of general-purpose revenues is appropriate for community-wide services, while user fees are appropriate for special benefit purposes to easily identified individuals or groups.
  2. **Service Recipient versus Service Driver.** After considering community-wide versus special benefit of the service, the concept of service recipient versus service driver should also be

considered. For example, it could be argued that the applicant is not the beneficiary of the City's development review efforts; the community is the primary beneficiary. However, the applicant is the driver of development review costs, and as such, cost recovery from the applicant is appropriate.

- 3. Effect of Pricing on the Demand for Services.** The level of cost recovery and related pricing of services can significantly affect the demand and subsequent level of services provided. At full cost recovery, this has the specific advantage of ensuring that the City is providing services for which there is genuinely a market that is not overly stimulated by artificially low prices. Conversely, high levels of cost recovery will negatively impact the delivery of services to lower income groups. This negative feature is especially pronounced and works against public policy, if the services are specifically targeted to low income groups.
- 4. Feasibility of Collection and Recovery.** Although it may be determined that a high level of cost recovery may be appropriate for specific services, it may be impractical or too costly to establish a system to identify and charge the user. Accordingly, the feasibility of assessing and collecting charges should also be considered in developing user fees, especially if significant program costs are intended to be financed from that source.
- 5. Factors Favoring Low Cost Recovery Levels.** Low cost recovery levels are appropriate under the following circumstances:
  - i) There is no intended relationship between the amount paid and the benefit received. Almost all "social service" programs fall into this category as it is expected that one group will subsidize another.
  - ii) Collecting fees is not cost-effective or will significantly affect the efficient delivery of the service.
  - iii) There is no intent to limit the use of (or entitlement to) the service. Again, most "social service" programs fit into this category as well as public safety (police and fire) emergency response services. Historically, access to neighborhood and community parks would also fit into this category
  - iv) The service is non-recurring, generally delivered on a "peak demand" or emergency basis, cannot reasonably be planned for on an individual basis, and is not readily available from a private sector source. Many public safety services also fall into this category.
  - v) Collecting fees would discourage compliance with regulatory requirements and adherence is primarily self-identified, and as such, failure to comply would not be readily detected by the City. Many small-scale licenses and permits might fall into this category
- 6. Factors Favoring High Cost Recovery Levels.** The use of service charges as a major source of funding service levels is especially appropriate under the following circumstances:
  - i) The service is similar to services provided through the private sector. An example of this is the City's water and sewer fund.
  - ii) Other private or public sector alternatives could or do exist for the delivery of the service.
  - iii) For equity or demand management purposes, it is intended that there be a direct relationship between the amount paid and the level and cost of the service received.
  - iv) The use of the service is specifically discouraged. Police responses to disturbances or false alarms might fall into this category.
  - v) The service is regulatory in nature and voluntary compliance is not expected to be the primary method of detecting failure to meet regulatory requirements. Building permit, plan checks, and subdivision review fees for large projects would fall into this category.

**POLICIES AND OBJECTIVES**

7. **General Concepts Regarding the Use of Service Charges.** The following general concepts will be used in developing and implementing service charges:

- i) Revenues should not exceed the reasonable cost of providing the service. When setting service charges, consideration will be given for the reserves necessary to shield the service during an economic downturn or extraordinary events.
- ii) Cost recovery goals should be based on the total cost of delivering the service, including direct costs, departmental administration costs, and organization-wide support costs such as accounting, personnel, data processing, vehicle maintenance, and insurance.
- iii) The method of assessing and collecting fees should be as simple as possible in order to reduce the administrative cost of collection.
- iv) Rate structures should be sensitive to the "market" for similar services as well as to smaller, infrequent users of the service.
- v) A unified approach should be used in determining cost recovery levels for various programs based on the factors discussed above.

8. **Low Cost-Recovery Services.** Based on the criteria discussed above, the following types of services should have very low cost recovery goals. In selected circumstances, there may be specific activities within the broad scope of services provided that should have user charges associated with them. However, the primary source of funding for the operation as a whole should be general purpose revenues, not user fees.

- i) Delivering public safety emergency response services such as police and fire services.
- ii) Maintaining and developing public facilities that are provided on a uniform, community-wide basis such as streets, parks, and general purpose buildings.
- iii) Providing social service programs and economic development activities.

9. **Recreation Programs.** The following cost recovery policies apply to the City's recreation programs:

- i) Cost recovery for activities directed to adults should be relatively high.
- ii) Cost recovery for activities directed to youth and seniors should be relatively low. In those circumstances where services are similar to those provided in the private sector, cost recovery levels should be higher. Although ability to pay may not be a concern for all youth and senior participants, these are desired program activities, and the cost of determining need may be greater than the cost of providing a uniform service fee structure to all participants. Further, there is a community-wide benefit in encouraging high-levels of participation in youth and senior recreation activities regardless of financial status.
- iii) Cost recovery goals for recreation activities guidelines are set as follows:
  - (1) All recreation activities will contribute to 100% cost recovery for all program expenditures including salaries, materials and supplies, and overhead.
- iv) For cost recovery activities of less than 100%, there should be a differential in rates between residents and non-residents when administratively feasible.
- v) Charges will be assessed for use of ball fields, special-use areas, and recreation equipment for activities not sponsored or co-sponsored by the City. Such charges will generally conform to the fee guidelines described above.
- vi) A vendor charge of at least 10 % of gross income will be assessed from individuals or organizations using City facilities for moneymaking activities.
- vii) The Recreation Department will consider waiving fees only when the City Manager determines in writing that an undue hardship exists.

**10. Development Review Programs.** The following cost recovery policies apply to the development review programs:

- i) Services provided under this category include:
  - (1) Planning (planned development permits, tentative tract and parcel maps, rezoning, general plan amendments, variances, use permits)
  - (2) Building and safety (building permits, structural plan checks, inspections).
  - (3) Engineering (public improvement plan checks, inspections, subdivision requirements, encroachments).
  - (4) Fire plan check.
- ii) Cost recovery for these services should generally be very high. The City's cost recovery goal shall be 100%.
- iii) However, in charging high cost recovery levels, the City shall clearly establish and articulate standards for its performance in reviewing developer applications to ensure that there is "value for cost".

**11. Comparability with Other Communities.** In setting user fees, the City should consider fees charged by other agencies in accordance with the following criteria:

- i) Surveying the comparability of the City's fees to other communities provides useful background information in setting fees for several reasons:
  - (1) They reflect the "market" for these fees and can assist in assessing the reasonableness of the City's fees.
  - (2) If prudently analyzed, they can serve as a benchmark for how cost-effectively the City provides its services.
- ii) However, fee surveys should never be the sole or primary criteria in setting City fees as there are many factors that affect how and why other communities have set their fees at their levels. For example:
  - (1) What level of cost recovery is their fee intended to achieve compared with our cost recovery objectives?
  - (2) What costs have been considered in computing the fees?
  - (3) When was the last time that their fees were comprehensively evaluated?
  - (4) What level of service do they provide compared with our service or performance standards?
  - (5) Is their rate structure significantly different from ours and what is it intended to achieve?
    - (a) These can be very difficult questions to address in fairly evaluating fees among different communities. As such, the comparability of our fees to other communities should be one factor among many that is considered in setting City fees.

## **ENTERPRISE FUND FEES AND RATES**

- A. Fees and Rates.** The City will set fees and rates at levels that fully cover the total direct and indirect costs—including operations, capital outlay, and debt service of the following enterprise programs: water, sewer, refuse, and storm drain. Adequate reserves will also be considered when setting fees and rates.
- B. Franchise and In-Lieu Fees.** The City will treat the enterprise funds in the same manner as if they were privately owned and operated. In addition to setting rates at levels necessary to fully cover the cost of providing water and sewer service, charging reasonable franchise and property tax

in-lieu fees will be considered. Franchise fees will be considered for water, sewer, garbage, and storm drain.

C. **Ongoing Rate Review.** The City will review and update fees and rate structures at least annually to ensure that they remain appropriate and equitable based on factors such as the impacts of inflation, other cost increases, the adequacy of coverage of costs, and current competitive rates.

## **VENTURE FUND**

A. The City Council may authorize a sum of money to encourage innovation and to realize opportunities not anticipated in the regular program budgets. The current budget does not include any funding currently for this purpose. When funds are authorized, the City Manager is to administer the money awarding it to programs or projects within the municipal structure (the money is not to be made available to outside groups or agencies). Generally, employees are to propose expenditures that could save the City money or improve the delivery of services. The City Manager will evaluate the proposal based on the likelihood of a positive return on the “investment,” the availability of matching money from the department, and the advantage of immediate action. Employees may receive up to 10 % or up to \$500 of the savings or revenue brought in from the proposal on a one-time basis.

## **BALANCED BUDGET POLICY**

A. Per state law, the City is required to pass a balanced budget annually. The City considers a budget balanced when beginning fund balance (revenues on hand at the beginning of the year) and revenues received during the year are equal to the expenditures for the year and the ending fund balance (or the revenues on hand at the end of the year).

## **CAPITAL FINANCING AND DEBT MANAGEMENT**

### **Capital Financing**

A. The City will consider the use of debt financing only for one-time, capital improvement projects and only under the following circumstances:

1. When the project's useful life will exceed the term of the financing.
2. When project revenues or specific resources will be sufficient to service the long term debt.

B. Debt financing will not be considered appropriate for any recurring purpose such as current operating and maintenance expenditures. The issuance of short-term instruments such as revenue, tax, or bond anticipation notes is excluded from this limitation.

C. Capital improvements will be financed primarily through user fees, service charges, assessments, special taxes, impact fees, or developer agreements when benefits can be specifically attributed to users of the facility.

D. The City will use the following criteria to evaluate pay-as-you-go versus long-term financing for capital improvement funding:

### **Factors That Favor Pay-As-You-Go**

1. When current revenues and adequate fund balances are available or when project phasing can be accomplished.
2. When debt levels adversely affect the City's credit rating.
3. When market conditions are unstable or present difficulties in marketing.

### **Factors That Favor Long-Term Financing**

4. When revenues available for debt service are deemed to be sufficient and reliable so that long-term financing can be marketed with investment grade credit ratings.

5. When the project securing the financing is of the type that will support an investment grade credit rating.

**POLICIES AND OBJECTIVES**

6. When market conditions present favorable interest rates and demand for City financing.
7. When a project is mandated by state or federal requirements and current revenues and available fund balances are insufficient.
8. When the project is immediately required to meet or relieve capacity needs.
9. When the life of the project or asset financed is 10 years or longer.
10. Spread the cost of the asset to those who benefit from it now and in the future
11. Acquire assets as needed rather than wait until sufficient cash has built up.

### **Factors That Favor Short-Term Financing**

12. To meet interim financing needs of construction projects if the full cost of the project is not yet known.
13. Borrow short-term and refinance with long-term debt once a project is completed. Used when issuer believes that market conditions favor delaying issuance of long-term bonds is more advantageous, i.e. falling long-term rates.

### **Debt Management**

- A. The City will not obligate the General Fund to secure long-term financing except when marketability can be significantly enhanced and/or interest rates can be decreased.
- B. Direct debt will not exceed 4 % of assessed valuation.
- C. An internal feasibility analysis will be prepared for each long-term financing activity that analyzes the impact on current and future budgets for debt service and operations. This analysis will also address the reliability of revenues to support debt service.
- D. The City will generally conduct financing on a competitive basis. However, negotiated financing may be used due to market volatility or the use of an unusual or complex financing or security structure.
- E. The City will seek an investment grade rating (Baa/BBB or greater) on any direct debt and credit enhancements, such as letters of credit or insurance, when necessary for marketing purposes, availability, and cost-effectiveness.
- F. The City will annually monitor all forms of debt, coinciding with the City's budget preparation and review process, and report concerns and remedies, if needed, to the Council.
- G. The City will diligently monitor its compliance with bond covenants and ensure its adherence to federal arbitrage regulations.
- H. The City will maintain good communications with bond rating agencies regarding its financial condition. The City will follow a policy of full disclosure on every financial report and bond prospectus:
  1. Purposes for which debt will be issued
  2. Types of debt that may be issued
  3. Limitations on indebtedness
  4. Debt maturity schedule or other structural features
  5. Method of sale
  6. Method of selecting consultants and professionals
  7. Refunding policies

8. Disclosure practices

Purpose of this debt policy is to integrate the issuance of debt and other financing sources with the City's long-term planning and objectives and provide guidance on acceptable levels of indebtedness.

**POLICIES AND OBJECTIVES**

Policies flexible to permit City to take advantage of market opportunities or to respond to changing conditions without jeopardizing essential public services.

**FUND BALANCE AND RESERVES**

A. **General Fund.** Section 10-6-116 of the Utah Code limits the accumulated balance or reserves that may be retained in the General Fund. The use of the balance is restricted as well. General Fund balance retained cannot exceed 25 % of estimated total ensuing year's budgeted fund revenues and may be used for the following purposes only:

1. To provide working capital to finance expenditures from the beginning of the budget year until other revenue sources are collected;
2. To provide resources to meet emergency expenditures in the event of fire, flood, earthquake, etc.; and
3. To cover a pending year-end excess of expenditures over revenues from unavoidable shortfalls in revenues.

Utah Code further limits the minimum General Fund balance to be maintained at 5 % of the total, estimated, ensuing years budgeted revenues. No appropriations may be made against the 5 % mandated minimum.

The General Fund balance reserve is an important factor in the City's ability to respond to unforeseen and unavoidable emergencies and revenue shortfalls. Alternative uses of excess fund balance must be carefully weighed. Over the next two years, the City will strive to maintain the General Fund Balance at the legal maximum of 25 %. The City Council may appropriate fund balance as needed to balance the budget for the current fiscal year as in compliance with State Law. Provision will be made to transfer any remaining General Fund balance to the City's Capital Improvement Projects Fund to be designated for projects included in the City's Capital Facilities Plan.

In the General Fund, any fund balance in excess of projected balance at year end will be appropriated to the current year budget as necessary. The money will be allocated to building the reserve for capital expenditures, including funding equipment replacement reserves and other capital projects determined to be in the best long-term interest of the City.

**Capital Improvement Funds**

A. The City may, in any budget year, appropriate from estimated revenues or fund balances to a reserve for capital improvements, for the purpose of financing future specific capital improvements under a formal long-range capital plan adopted by the governing body.

1. The City will establish and maintain an equipment replacement program to provide for timely replacement of vehicles and equipment. The amount added to this fund, by annual appropriation, will be the amount required to maintain the fund at the approved level after credit for the sale of surplus equipment and interest earned by the replacement program.
2. The City will establish and maintain a computer replacement program to provide for timely replacement of computer equipment. The amount added to this fund, by annual appropriation

will be the amount required to maintain the fund at the approved level after credit for the sale of surplus equipment and interest earned by the replacement program.

3. The City may accumulate funds, as it deems appropriate for capital and equipment replacement costs.

4. The City will, prior to making capital project appropriations, consider any and all operational and maintenance costs associated with said project to determine fiscal impacts on current and future budgets.

### **Enterprise Funds**

A. The City will maintain a balance in the Enterprise Funds equal to at least the minimum debt ratio requirements identified in its bond obligations.

1. This level is considered the minimum level necessary to maintain the City's credit worthiness and to adequately provide for the following:
  - i) Economic uncertainties, local disasters, and other financial hardships or downturns in the local or national economy
  - ii) Contingencies for unseen operating or capital needs
  - iii) Cash flow requirements

B. In addition to the designations noted above, fund balance levels will be sufficient to meet the following:

1. Funding requirements for projects approved in prior years that are carried forward into the new year;
2. Debt service reserve requirements;
3. Reserves for encumbrances; and
4. Other reserves or designations required by contractual obligations or generally accepted accounting principles.

### **RECESSION / REVENUE SHORTFALL PLAN**

A. The City intends to establish a plan, including definitions, policies, and procedures to address financial conditions that could result in a net shortfall of revenues and resources as compared to requirements. The Plan is divided into the following three components:

1. **Indicators** - Serve as warnings that potential budgetary impacts are increasing in probability. The City will monitor major revenue sources such as sales and franchise tax, property tax, and building permits, as well as inflation factors and national and state trends. A set of standard indicators will be developed.
2. **Phases** - Serve to classify and communicate the severity of the situation, as well as identify the actions to be taken at the given phase.
3. **Actions** - Preplanned steps to be taken in order to prudently address and counteract the anticipated shortfall.

B. The recession plan and classification of the severity of the economic downturn will be used in conjunction with the City's policy regarding the importance of maintaining reserves to address economic uncertainties. As any recessionary impact reduces the City's reserves, corrective action will increase proportionately. Following is a summary of the phase classifications and the corresponding actions that may be taken.

1. **ALERT: A reduction in total budgeted revenues of 2%.** The actions associated with this phase would best be described as delaying expenditures where reasonably possible, while

maintaining the “Same Level” of service. Each department will be responsible for monitoring its individual budgets to ensure only essential expenditures are made.

2. **MINOR: A reduction in total budgeted revenues of 3%.** The objective at this level is still to maintain “Same Level” of service where possible. Actions associated with this level would be as follows:

- i) Implementing the previously determined “Same Level” Budget.
- ii) Intensifying the review process for large items such as contract services, consulting services, and capital expenditures, including capital improvements.
- iii) Closely scrutinizing hiring for vacant positions, delaying the recruitment process, and using temporary help to fill in where possible.

3. **Moderate: A reduction in total budgeted revenues of 4 to 5%.** Initiating cuts of service levels by doing the following:

- i) Requiring greater justification for large expenditures.
- ii) Deferring capital expenditures.
- iii) Reducing CIP appropriations from the affected fund.
- iv) Hiring to fill vacant positions only with special justification and authorization.
- v) Closely monitoring and reducing operating and capital expenditures.

4. **MAJOR: A reduction in total budgeted revenues of 6% or more.** Implementation of major service cuts:

- i) Instituting a hiring freeze.
- ii) Reducing the temporary work force.
- iii) Deferring wage increases.
- iv) Further reducing operating and capital expenditures.
- v) Preparing a strategy for reduction in force.

5. **CRISIS: Reserves must be used to cover operating expenses**

- i) Implementing reduction in force or other personnel cost-reduction strategies.
- ii) Eliminate programs/services.
- iii) Eliminate/defer capital improvements.

C. If an economic uncertainty is expected to last for consecutive years, the cumulative effect of the projected reduction in reserves will be used for determining the appropriate phase and corresponding actions.

D. Fiscal First Aid - The Government Finance Officers Association (GFOA) in 2010 released fiscal first aid techniques that governments can implement when responding to financial distress. GFOA states that fiscal first aid techniques can be used as an immediate short-term aid to stop perpetuating financial distresses. While the development of permanent treatments may be necessary, in less severe cases of financial distress, fiscal first aid alone may be sufficient. The four categories of fiscal first aid are as follows:

- 1. **Primary Treatments** – are those that are recommended as the first line of defense and should be considered as a first option. In many cases, the go-to treatments not only provide immediate help but also improve the long-term prognosis.
- 2. **Treatments to Use with Caution** - may be called for if the go-to techniques are not sufficient. However, the side effects of these treatments could potentially worsen the financial condition if used improperly.
- 3. **Treatments to Use with Extreme Caution** - might help the near term financial situation, but could ultimately work against financial sustainability. For example, a treatment might damage the government’s reputation, thereby reducing public support through local taxes

4. **Treatments Not Advised** - are ones that can cause long term negative effects.

The first step in implementing fiscal first aid is to diagnose the main causes of the problem.

Accurate diagnosis is essential for selecting the right treatment and getting support for the treatment regimen. GFOA states that when diagnosing the problem, it is advisable to emphasize factors internal to the organization such as structure, culture, and communications. While external causes, such as a poor economy or state/federal mandates, may be at least partially to blame for fiscal distress, fixating on these largely uncontrollable items saps confidence that a good solution can be found.

The City has evaluated its own management practices against the four fiscal first aid treatments identified above. The subsequent table compares the actions the City has employed in its current management practices against each treatment. As demonstrated in the following table, the City has implemented strong fiscal management practices that offer proactive techniques utilized as a short and long-term aid to achieve the highest level of fiscal management. The City has implemented its “Recession/Net Revenue Shortfall Plan” (refer to the “Policies and Objectives” section) and is closely monitoring the potential budgetary impacts and strategies.

| GFOA Best Practices – Fiscal First Aid Techniques               |            |
|---|------------|
| Primary Treatments  |            |
| <b>Revenue</b>  |            |
| Explore fees for services                                       |            |
| Propose taxes with a strong nexus                               |            |
| Conduct a tax lien sale   |            |
| Manage perceptions  |            |
| Be willing to spend money to save money                         |            |
| Network with peer agencies and individuals                      |            |
| <b>Human Resources and Benefits</b>                             |            |
| Evaluate overtime use   |            |
| Address healthcare costs & workers compensation claims/patterns |            |
| Assess organization structure                                   |            |
| Integrate human resources and financial systems                 |            |
| Investigate risk management                                     |            |
| <b>Management Practices</b>                                     |            |
| Make managers manage  |            |
| Enhance purchasing practices                                    |            |
| Revisit control system  |            |
| Centralize financial management and human resources activities  |            |
| Establish a culture of frugality                                |            |
| <b>Capital and Debt</b>   |            |
| Start comprehensive capital project planning                    |            |
| Restructure debt  |            |
| <b>Financial planning and Analysis</b>                          | 140   Page |
| Inventory programs and ascertain their costs                    |            |
| Seek state, federal, and/or regional assistance                 |            |
| <b>Treatments to Use with Caution</b>                           |            |

|   |  |
|---|--|
| <b><i>Capital and Debt</i></b>                |  |
| Use short-term debt to pay for vehicles       |  |
| Defer and/or cancel capital projects          |  |
| <b><i>Financial Planning and Analysis</i></b> |  |
| Use fund balance to soften the landing        |  |
| <b><i>Human Resources and Benefits</i></b>    |  |
| Increase part-time labor                      |  |
| Institute hiring/wage freezes                 |  |
| Reduce hours worked and pay                   |  |
| <b><i>Management Practices</i></b>            |  |
| Close facilities or reduce hours of operation |  |
| <b>Treatments to Use with Extreme Caution</b> |  |
| <b><i>Revenue</i></b>                         |  |
| Levy a broad tax increase                     |  |
| <b><i>Human Resources and Benefits</i></b>    |  |
| Make across-the-board wage cuts               |  |

**Table 146 - Fiscal First Aid Techniques, Comparing City Practices to Techniques**

## CAPITAL IMPROVEMENT MANAGEMENT

A. The public Capital Improvement Plan (CIP) will include the following:

1. Public improvement projects that cost more than \$10,000.
2. Capital purchases of new vehicles or equipment (other than the replacement of existing vehicles or equipment) that cost more than \$10,000.
3. Capital replacement of vehicles or equipment that individually cost more than \$50,000.
4. Any project that is to be funded from building-related impact fees.
5. Alteration, ordinary repair, or maintenance necessary to preserve a public improvement (other than vehicles or equipment) that cost more than \$25,000.

The purpose of the CIP is to systematically plan, schedule, and finance capital projects to ensure cost-effectiveness, as well as conformance with established policies. The CIP is a five year plan, reflecting a balance between capital replacement projects that repair, replace, or enhance existing facilities, equipment or infrastructure and capital facility projects that significantly expand or add to the City's existing fixed assets or infra-structure.

The Impact Fees Act requires that a city or district serving a population of 5,000 or greater have a Capital Facilities Plan prepared in coordination and compliance with its General Plan that identifies the demands that will be placed upon the existing and future facilities by new development and the means that the City will use to accommodate the additional demand. A Capital Facilities Plan, completed in compliance with Utah State legislation, has been prepared and will be adopted in conjunction with the Impact Fee Ordinance and Impact Fee Analysis.

The written impact fee analysis is required under the Impact Fees Act and must identify the impacts placed on the facilities by development activity and how these impacts are reasonably related to the new development. The written impact fee analysis must include a proportionate share analysis, as described below, and clearly detail all cost components and the methodology used to calculate each impact fee.

The Impact Fees Act requires that the written analysis include a Proportionate Share Analysis that is intended to equitably divide the capacity and costs of each facility identified in the Capital Facilities Plan between future and existing users relative to the benefit each group will receive from the improvement.

#### **POLICIES AND OBJECTIVES**

Fees are collected to pay for capital facilities owned and operated by the City (including land and water rights) and to address impacts of new development on the following service areas: water, streets, public safety, recreation, and open space/parks. The fees are not used for general operation or maintenance. The fees are established following a systematic assessment of the capital facilities required to serve new development. The city will account for these fees to ensure that they are spent within six years, and only for eligible capital facilities. In general, the fees first collected will be the first spent. During the budget review process, adjustments to impact fee related projects may need to be made. Any changes made to these projects should be updated in the impact fee analysis and included in future impact fee studies.

#### **HUMAN RESOURCE MANAGEMENT**

- A. The City will manage the growth of the regular employee work force without reducing levels of service or augmenting ongoing regular programs with temporary employees, except as provided in sections OO and PP below.
- B. The budget will fully appropriate the resources needed for authorized regular staffing and limit programs to the regular staffing authorized.
- C. Staffing and contract service cost ceilings will limit total expenditures for regular employees, temporary employees, and independent private contractors hired to provide operating and maintenance services.
- D. Regular employees will be the core work force and the preferred means of staffing ongoing, year-round program activities that should be performed by City employees, rather than independent contractors. The City will strive to provide competitive compensation and benefit schedules for its authorized regular work force. Each regular employee will do the following:
  1. Fill an authorized regular position.
  2. Receive salary and benefits consistent with the compensation plan, state compensation laws and federal laws.
- E. To manage the growth of the regular work force and overall staffing costs, the City will follow these procedures:
  1. The City Council will authorize all regular positions.
  2. The Human Resources Department will coordinate the hiring of all regular and temporary employees. The City Manager will approve the hiring of the final candidate.
  3. All requests for additional regular positions will include evaluations of the following:
    - i) The necessity, term, and expected results of the proposed activity.
    - ii) Staffing and materials costs including salary, benefits, equipment, uniforms, clerical support, and facilities.
    - iii) The ability of private industry to provide the proposed service.
    - iv) Additional revenues or cost savings that may be realized.
    - v) Periodically, and prior to any request for additional regular positions, programs will be evaluated to determine if they can be accomplished with fewer regular employees.
- F. Temporary employees will include all employees other than regular employees, elected officials, appointed officials and volunteers. Temporary employees will augment regular City staffing only as extra-help employees, seasonal employees, and work-study assistants. The City will encourage the

use of temporary employees to meet peak workload requirements, fill interim vacancies, and accomplish tasks where less than regular, year-round staffing is required.

G. Contract employees will have written contracts and do not receive regular City employee benefits.

~~Contract employees will occasionally be used to staff programs with unusual operational characteristics or certification requirements, such as recreation programs. The services of contract employees will be discontinued upon completion of the assigned project, program, or activity.~~

H. The hiring of temporary employees will not be used as an incremental method for expanding the City's regular work force.

I. Independent contractors will not be considered City employees. Independent contractors may be used in the following two situations:

1. Short-term, peak workload assignments to be accomplished through the use of personnel contracted through an outside temporary employment agency (OEA). In this situation, it is anticipated that City staff will closely monitor the work of OEA employees and minimal training will be required; however, they will always be considered the employees of the OEA, and not the City. All placements through an OEA will be coordinated through the Human Resources Department and subject to the approval of the City Manager.
2. Construction of public works projects and the provision of operating, maintenance, or specialized professional services not routinely performed by City employees. Such services will be provided without close supervision by City staff, and the required methods, skills, and equipment will generally be determined and provided by the contractor.

J. Department Heads will be responsible to:

1. Ensure that work is not performed by an independent contractor until:
  - i) A written contract between the City and the contractor has been entered into and signed by both parties.
  - ii) The City Recorder has received the contract.
  - iii) The signed written contract has been co-signed by the City Manager.
  - iv) Funds have been budgeted for the project.
2. Each contract with an independent contractor should contain indemnity/hold harmless clauses, which provide that:
  - i) All contracts must contain indemnity and defense provisions in which the contractor assumes all liability arising out of work performed by the contractor or their officers, employees, agents, and volunteers.
  - ii) All independent contractors must provide evidence that they have acquired and maintain comprehensive general liability coverage, including liability insurance covering the contract concerned, prior to the execution of the contract.
  - iii) The City and its officials, employees, agents and volunteers must be named as "additional insured" on the liability insurance policy.
3. Each contract with an independent contractor should contain provisions that ensure the contractor is carrying workers' compensation insurance coverage. The City shall require evidence of Workers Compensation insurance (or evidence of qualified self- insurance) from all contractors.

## **CONTRACTING AND PURCHASING POLICY**

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**Purpose.** These rules are intended to provide a systematic and uniform method of purchasing goods and services for the City. The purpose of these rules is to ensure that purchases made and services contracted are in the best interest of the public and acquired in a cost-effective manner. Nothing herein

shall exempt the City from following the Municipal Fiscal Procedures Act including obtaining approval from the City Council of expenditures through budget approvals.

## **General Policies** ID OBJECTIVES

**A. Authority of City Manager or Designee.** The City Manager or designee shall be responsible for the following:

1. Ensure all purchases for services comply with these rules.
2. Review and approve all authorized purchases and contracts of the City.
3. Establish and amend procedures for the efficient and economical management of the contracting and purchasing functions authorized by these rules. Such procedures shall be in writing and on file in the office of the City Manager as a public record.
4. Maintain accurate and sufficient records concerning all City purchases and contracts for services.
5. Maintain a list of contractors for public improvements and personal services who have made themselves known to the City and are interested in soliciting City business.
6. Make recommendations to the City Council concerning amendments to these rules.

**B. Goods and Services-** All City purchases for goods and services and contracts for goods and services shall be subject to the following:

1. No contract or purchase shall be so arranged, fragmented, or divided with the purpose or intent to circumvent these rules.
2. No purchase shall be contracted for, or made, unless sufficient funds have been budgeted in the year for which funds have been appropriated.
3. Purchases costing more than \$5,000 to \$40,000 in total, shall require a minimum of two (2) telephone bids.
4. All purchases of capital assets and services in excess of \$40,000 must be awarded through a formal sealed bidding process.
5. When it is advantageous to the City, annual contracts for services and supplies regularly purchased should be obtained.
6. All purchases and contracts in excess of \$5,000 must be approved by the City Manager or designee. Amounts to be paid by the City of \$5,000 or less may be approved and authorized by the respective department heads consistent with other city procurement policies and procedures.
7. The City Attorney prior to entering into any such contract shall review all contracts for services.
8. The following items require City Council approval unless otherwise exempted in these following rules:

- i) All contracts (as defined) in excess of \$40,000, unless the expenditure for the specific contract or purchase was approved by the City Council as part of the budget approval or amendment process.

## **POLICIES AND OBJECTIVES**

- ii) All contracts and purchases awarded through the formal bidding process, unless the expenditure for the specific contract or purchase was approved by the City Council as part of the budget approval or amendment process.
- iii) Change orders or accumulated change orders which would overall increase a previously approved contract by the bid amount in B.9. below, unless the expenditure for the change order(s) was approved by the City Council as part of the budget approval or amendment process.

9. Acquisition for undertaking building improvement or public works projects may require public requests for bids per Utah Code § 11-39-103. Following is a summary of the Utah Code requirements, which may change from time-to-time:

- i) All contracts for *building improvements* over the amount specified by the Utah Code ("bid limit"), specifically:
  - (1) For each year after 2003 (\$40,000 for the year 2003), the amount of the bid limit for the previous year, plus an amount calculated by multiplying the amount of the bid limit for the previous year by the lesser of 3 % or the actual % change in the CPI during the previous calendar year. The current year—FY2017—would increase the bid limit to \$53,000 using the aforementioned calculation.

(a) **Exception**-see C.

- ii) All contracts for *public works projects* over the amount specified by state code, specifically:

- (1) For each year after 2003 (\$125,000 for the year 2003), the amount of the bid limit for the previous year, plus an amount calculated by multiplying the amount of the bid limit for the previous year by the lesser of 3 % or the actual % change in the CPI during the previous calendar year. The current year—FY2017—would increase the bid limit to \$166,000 using the aforementioned calculation.

(a) **Exception**-see C.

10. **Conflicts of Interest**- All contracts or transactions for goods or services, in which the contracting or transaction party is an employee or related to an employee of the City, must be competitively bid.

C. **Exceptions**- Certain contracts for goods and services shall be exempt from bidding provisions. The City Manager shall determine whether or not a particular contract or purchase is exempt as set forth herein.

1. Emergency contracts which require prompt execution of the contract because of an imminent threat to the safety or welfare of the public, of public property, or of private property;

circumstances which place the City or its officers and agents in a position of serious legal liability; or circumstances which are likely to cause the City to suffer financial harm or loss, the gravity of which clearly outweighs the benefits of competitive bidding in the usual manner. The City Council shall be notified of any emergency contract that would have normally required their approval as soon as reasonably possible. The City Council shall ratify any emergency contract at the earliest possible time.

2. Purchases made from grant funds must comply with all provisions of the grant.
3. Purchases falling under any of the exceptions found in Utah Code Title 63G, Chapter 6a, Part 8, which are adopted by this reference as authorized by Utah Code §§ 10-6-122 and 11-39-107.

### **Specific Types of Contracts**

- A. **Purchases of Materials, Supplies and Services**- Those items regularly purchased and consumed by the City. These items include, but are not limited to, office supplies, janitorial supplies, and maintenance contracts for repairs to equipment, asphalt, printing services, postage, fertilizers, pipes, fittings, and uniforms. These items are normally budgeted within the operating budgets. Purchases of this type do not require “formal” competitive quotations or bids.
- B. **Purchases of Capital Assets**- “Equipment type” items which would be included in a fixed asset accounting system. These items are normally budgeted within the normal operating budgets. Purchases of this type equal to or less than \$40,000 do not require “formal” bids. Purchases of this type in excess of \$40,000 require a formal bidding process unless the purchase is made from a State Contract Vendor. To be a capital asset, the item must meet all of the following characteristics:
  1. The item’s value is \$5,000 or greater, and
  2. It doesn’t change shape, appearance, and character with use, and
  3. It doesn’t lose its identity through incorporation into a different item, and
  4. If damaged or some parts are lost or worn out, it is more feasible to repair it than replace it, and
  5. Under normal use with reasonable care and maintenance, it is expected to last at least 2 years.
- C. **Contracts for Professional Services**- Usually contracts for services performed by an independent contractor in a professional capacity that produces a service predominately of an intangible nature. These include, but are not limited to, the services of an attorney, physician, engineer, accountant, architectural consultant, technical analyst, dentist, artist, appraiser or photographer.

Professional service contracts are exempt from competitive bidding. The selection of professional service contracts shall be based on an evaluation of the services needed the abilities of the contractors, the uniqueness of the service and the general performance of the contractor.

The lowest quote need not necessarily be the successful contractor. Usually, emphasis will be placed on quality, with cost being the deciding factor when everything else is equal. The City Manager shall determine which contracts are professional service contracts and may bid professional services as approved. Major professional service contracts (in excess of \$40,000) must be approved by the City Council, unless the expenditure for the specific contract or purchase was approved by the City Council as part of the budget approval or amendment process.

**D. Contracts for Public Improvements-** Usually those contracts for the construction or major repair of roads, highways, parks, water lines and systems (i.e. Public Works Projects); and buildings and building additions (i.e. Building Improvements). Where a question arises as to whether or not a contract is for public improvement, the City Manager shall make the determination.

**E. Minor Public Improvements (less than the amount specified by state code)-** The department shall make an attempt to obtain at least three written competitive quotations. A written record of the source and the amount of the quotations must be kept. The City Manager may require formal bidding if it is deemed to be in the best interest of the City.

**F. Major Public Improvements (greater than or equal to the amount specified by state code)-** Unless otherwise exempted, all contracts of this type require competitive bidding.

### **Bidding Provisions**

**A. Bid Specifications-** Specifications for public contracts shall not expressly or implicitly require any product by any brand name or make, nor the product of any particular manufacturer or seller, unless the product is exempt by these regulations or the City Council.

**B. Advertising Requirements-** An advertisement requesting bids shall be published at least once, or twice for bids for building improvements or public works projects under Utah Code § 11-39-102, in a newspaper of general circulation and in as many additional issues, publications, and locations as the City Manager may determine, at least five days prior to the opening of bids. Advertising for bids relating to Class B and C road improvement projects shall be published in a newspaper of general circulation in the county at least once a week for three consecutive weeks. All advertisements for bids shall state the following:

1. The date and time after which bids will not be accepted.
2. The date that pre-qualification applications must be filed, and the class or classes of work for which bidders must be pre-qualified if pre-qualification is a requirement.
3. The character of the work to be done or the materials or things to be purchased.
4. The office where the specifications for the work, material or things may be seen.
5. The name and title of the person designated for receipt of bids.
6. The type and amount of bid security if required.
7. The date, time, and place that the bids will be publicly opened.
8. The City retains the right to accept/reject/modify all or a portion of all bids.
9. The City will not reimburse bidders for bid related expenses.
10. The City reserves the right to accept or reject all or a portion of any bid as the City determines to be in its best interest.

**C. Requirements for Bids-** All bids made to the city shall comply with the following requirements:

**POLICIES AND OBJECTIVES**

1. In writing.
2. Filed with the City Manager or his designee.
3. Opened publicly by the City Manager or designee at the time designated in the advertisement and filed for public inspection.
4. Have the appropriate bid security attached, if required.
5. “Sealed” bids does not preclude acceptance of electronically sealed and submitted bids or proposals in addition to bids or proposals manually sealed and submitted.

**D. Award of Contract-** After bids are opened, and a determination made that a contract be awarded, the award shall be made to the lowest responsible bidder or the bid as stipulated in the published RFP.

**E. The Successful Bidder-** Shall promptly execute a formal contract and, if required, deliver a bond, cashier's check, or certified check to the Treasurer in a sum equal to the contract price, together with proof of appropriate insurance. Upon execution of the contract, bond, and insurance, the bid security shall be returned. Contractors have no more than seven (7) business days to execute a formal contract with the City. Failure to execute the contract, bond, or insurance shall result in forfeiture of the bid security.

**F. Rejection of Bids-** The City Manager or the City Council may reject any bid not in compliance with all prescribed requirements. The City also reserves the right to reject all or a portion of any and all bids if it is determined to be in the best interest of the City.

For building improvement or public works projects under Utah Code §11-39-102, if all bids are rejected and the City still intends to undertake the building improvement or public works project, the City shall again request bids by following the procedure stated in this policy. If after twice requesting bids by following the described procedure in this policy and the City determines that no satisfactory bid has been submitted, the City may undertake the building improvement or public works project as the City Manager considers appropriate.

**G. Disqualification of Bidders-** The City Manager, upon investigation, may disqualify a bidder if he or she does not comply with any of the following:

1. The bidder does not have sufficient financial ability to perform the contract.
2. The bidder does not have equipment available to perform the contract.
3. The bidder does not have key personnel available, of sufficient experience, to perform the contract.
4. The person has repeatedly breached contractual obligations with public and private agencies.
5. The bidder fails to comply with the requests of an investigation by the City Manager.
6. The bidder has performed unsatisfactory work previously within the City.

**H. Pre-qualification of Bidders-** The City may require pre-qualification of bidders. Upon establishment of the applicant's qualifications, the City Manager shall issue a qualification statement. The statement shall inform the applicant of the project for which the qualification is valid, as well as any other conditions that may be imposed on the qualification. It shall advise the applicant to notify the City Manager promptly if there has been any substantial change of conditions or circumstances, which would make any statement contained in the pre-qualification application no longer applicable or untrue.

If the City Manager does not qualify an applicant, written notice to the applicant is required, stating the reasons the pre-qualification was denied, and informing the applicant of his right to appeal the decision within five business days after receipt of the notice. Appeals shall be made to the City Council. The City Manager may, upon discovering that a pre-qualified person is no longer qualified, revoke pre-qualification by sending notification to the person. The notice shall state the reason for revocation and inform the person that revocation will be effective immediately.

**I. Pre-Qualification Process-** When the City determines it is in its best interest to prequalify bidders for a project the City shall:

1. Identify the information required for prequalification as part of the bid announcement including submission time, date, and information that must be submitted for pre-qualification.
2. Identify in the bid documents a reasonable time whereby a prospective bidder shall be informed of their pre-qualification status. The Manager shall investigate information provided by prospective bidders in a timely manner. In most cases 2 weeks prior to bid opening.
3. Information requested from bidders shall be used to determine the qualifications and abilities of the prospective bidder. Information requested might include but not be limited to any information that may be necessary to determine the ability of a prospective bidder to complete the project. Examples of information that may be requested are demonstrated below.
  - i) Demonstrated financial ability to complete contract.
  - ii) Information on prior and pending litigation.
    - (1) List of all lawsuits and arbitration to which the bidder has been a party in the 5 years preceding the bid opening date.
    - (2) Name or Title of the litigation.
    - (3) Civil Number.
    - (4) Status and or result of the case.
    - (5) County in which the litigation was filed.
    - (6) Amount in question.
  - iii) Equipment and materials available to complete project.
  - iv) Qualifications, work history, and references for critical personnel assigned to project.

v) Referrals from past clients (5 years).

vi) Work History for projects with comparable scope and financial implications.

vii) History of change order requests from prospective bidder.

viii) Demonstrated history of successfully completing governmental projects.

ix) These examples are not intended to be an exhaustive list. The City reserves the right to identify any pre-qualification items that it may find useful in its bid processes.

4. Failure to provide or producing inaccurate information may lead to the rejection of a bidder and termination of contact with associated penalties on the part of the neglect bidder. Prospective bidders have the ability to appeal their rejected pre-qualification to the Council as outlined in the appeals section of this policy.

5. **Appeals Procedure**- Any supplier, vendor, or contractor who determines that the City, in violation of these regulations, has made a decision adversely to them, may appeal that decision to the City Council.

The complainant contractor shall promptly file a written appeal letter with the City Manager, within five working days from the time the alleged incident occurred. The letter of appeal shall state all relevant facts of the matter and the remedy sought. Upon receipt of the notice of appeal, the City Manager shall forward the appeal notice, his investigation of the matter, and any other relevant information to the City Council. The City Council may conduct a hearing on the matter. A written decision shall be sent to the complainant at the conclusion of the hearing.

## **INVESTMENTS**

A. **Scope.** This policy establishes an effective delineation of responsibilities and internal controls for the safekeeping and investment of the City of Saratoga Springs monies.

1. **Prudence:** In accordance with the Prudent Person Rule which states: Investments shall be made with the exercise of that judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.
2. **Conflicts of Interest and Ethics:** All officers of the City that engage in financial transactions shall act in accordance with the highest ideals of honor, integrity, and ethics. Employees shall act in strict accordance with State laws and City ordinances governing ethics and conflicts of interest with the City's investment program and requires the disclosure of any financial interests' employees and officials may have in the financial institutions the City is working with or instruments the City is investing in.

B. **Objectives.** All funds will be invested in accordance with most recent revision of the Utah Money Management Act. The primary objectives of investment activities in order of priority shall be safety, liquidity, and yield:

1. **Safety:** Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio.

2. **Liquidity:** The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands.

**3. Yield:** Return on investment is of secondary importance compared to safety and liquidity objectives described above.

C. **Standards of Care.** The standard to be used by investment personnel will be the ‘prudent person’ rule, 51-7-14(1) of the Utah Money Management Act. This concept will be applied in the context of managing the overall portfolio where the ‘prudent person’ is reasonable, well informed and not a professional investor “prudent expert.” The “prudent person” concept implies that the primary concern is to preserve capital and provide required liquidity.

D. **Ethics.** Officers and employees involved in the investment process shall refrain from engaging in personal business activities affected by their duties and responsibilities as investors of public funds, that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials shall disclose any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of the entity.

E. **Controls.**

1. **Allowable Investments.** The following list constitutes current legal investments under the Utah Money Management Act. Credit Ratings for the purchase of any security must have a minimum of single A- or its equivalent or better by two or more public rating agencies at the time of purchase. Short term credit ratings for commercial paper must be top tier A1/P1/F1 by two of the three credit rating agencies at the time of purchase.

2. Diversification. The City will diversify its investments in order to avoid risks in specific instruments, individual financial institutions or maturities. The current diversification is as follows:

| Investment Instrument  | Maximum in Any Single Issuer** |
|--|--------------------------------|
| T-bills  | 100%                           |
| T-Notes  | 100%                           |
| Corporate Bonds  | 5%                             |
| U.S. Government Agency Securities  | 100%                           |
| Federal Farm Credit bank (FFCB)  | 50%                            |
| Federal Home Loan Bank (FHLB)  | 50%                            |
| Federal Home Loan Mortgage Corporation (FHLMC)   | 50%                            |
| Federal National Mortgage Association (FNMA)   | 50%                            |
| Other Obligations (revenue bonds of any county, city, or any taxing district of the State of Utah) | 5%                             |
| Certificates of Deposit in Utah State Depositories   | FDIC limit                     |
| Commercial Paper   | 5%                             |

\*\* No single issuer or guarantor (other than the United States Treasury and Federal Agencies) may represent more than the percentage listed in this table at the time of purchase of the total value of holdings of each cash manager's portfolio.

**3. Guidelines for Deposits with Financial Institutions.** The maximum unsecured deposits invested with any one Utah Bank shall be limited to 5% of that bank's capital and deposit base.

4. **Maturity Schedule.** Investment maturities for operating funds (short term funds) will be scheduled to coincide with cash flow needs, taking into account routine expenditures as well as anticipated revenue. Maximum Maturity for any single issuer will follow the Utah Money Management Act guidelines. For U.S. Government Treasuries and Agencies, the maximum allowed maturity is 5 years.

5. **Performance Evaluation.** The investment portfolio will be managed in accordance with the parameters specified within this policy. The Utah Public Treasurers Investment Fund (PTIF) Rate shall be the benchmark against which the investment portfolio performance shall be compared on a regular basis.

6. **Reporting.** The Treasurer shall prepare an investment report annually that will include the following:

- i) Listing of individual securities held at the end of the reporting period.
- ii) Weighted average yield to maturity for the investment portfolio
- iii) Listing of investments by maturity date.
- iv) Percentage of total portfolio that each type of investment represents.

Investment Advisors will prepare and submit monthly reports to the City Treasurer or other finance staff that will include monthly performance, current credit mix, maturity distribution and compliance to the Utah Money Management Act and the Investment Policy.

Additionally, the Investment Advisor should be prepared to meet quarterly with the City Treasurer to discuss investments reports, recent interest rate conditions, economic developments, and anticipated cash needs of the City.

F. **Selection of Investment Advisor and/or Broker** The credibility of investment advisors, brokers, dealers and banks will be checked and analyzed. Criteria for selection will include classification on the Utah Money Management Council's Certified Dealer List or Certified Investment Advisor List. The Treasurer will invest with those financial institutions that meet the above criteria.

G. **Safekeeping.** All investments must be held in custody/safe keep by a bank or trust company with minimum credit ratings mentioned above for corporate bonds.

H. **Evaluation.** The City Treasurer reserves the right to amend any of the previous internal guidelines.

I. **Effective Date of Policy.** This policy is effective on March 1, 2015

## **NSF CHECKS**

**Purpose.** To define procedures for processing nonsufficient funds checks.

A. **Procedures.** When a check is returned for nonsufficient funds (NSF), an NSF check fee will be assessed. The amount of the fee will be based on the City's current fee schedule. Utility billing payments will be reversed off the customer's utility billing account, and court payments will be charged back on the defendant's case. No checks will be accepted from a customer after 2 returned checks within a one-year period. This restriction will last for one year beginning with the date of the second nonsufficient check. After sufficient collection efforts, checks that are not paid within 120 days are written off to the general ledger department/fund that originally received the check. The City Treasurer will approve checks to be written off. At the Treasurer's discretion, NSF checks may be sent to the City's collection agency. If a recovery is made (either through the City or the

collection agency), the revenue will be credited to the department/fund the write-off was charged to.

## JOURNAL ENTRIES

**Purpose.** To define procedures for implementing accounting changes to the City's general ledger through the journal entry process.

- A. **Responsibilities.** Employees are authorized to perform journal entries through the City Manager or Assistant City Manager. Proper journal entry backup is required for all journal entries. Journal entries must also comply with any applicable City policies and procedures.
- B. **Approval.** The finance department will prepare a journal entry report for the City Manager or Assistant City Manager monthly. This report will show the effective date of the journal entry, journal entry number, general ledger account numbers, description, and debit/credit amount. The journal entry report must be in sequential journal entry number. Any sequence gaps should be noted and explained in the report. Any journal entry with debits in excess of \$50,000 (excluding account reclassifications) must first be approved by the City Manager or Assistant City Manager before entry.

## FIXED ASSET AND INVENTORY POLICY

- A. **Criteria for Fixed Asset Capitalization and Control.** The City will maintain fixed asset lists for financial reporting and physical control purposes. Individual fixed assets with useful lives in excess of one year and valued or costing at or above \$5,000 will be maintained on the fixed asset list for financial reporting purposes. Individual fixed assets with useful lives in excess of one year and valued or costing at below \$5,000 will be maintained on fixed asset lists for physical control purposes. These lists will be the responsibility of each department to maintain.
- B. **Inventory.** Inventory consists of many items with nominal costs that are used as needed by departments. Inventory counts are not a control feature for the safeguard of the items but merely a summarization for the financial statements. Due to the relatively small amounts invested in the inventory and the modest changes in value from year-to-year, the City will eliminate reporting inventory on the financial statements but will continue to track and monitor inventory for internal purposes only. The total dollar amount of inventory will be reviewed annually to ensure that it should not be reported on the financial statements.
- C. **Criteria for Fixed Asset Depreciation.** Assets appearing on the financial reporting fixed asset list are subject to depreciation. The City employs the straight-line depreciation method on all depreciable fixed assets unless the finance department and the appropriate department head deem another depreciation method more appropriate and accurate for a particular asset class. If an alternate method is chosen, this will be disclosed in the City's financial statement notes. The City utilizes reasonable estimated useful lives established by the finance department and the appropriate department head with consultation from other professionals and outside publications.

## SALVAGE POLICY

This policy establishes specific procedures and instructions for the disposition of surplus property, not to include the sale/disposal of real property. The sale of real property will strictly follow the specific procedures and instructions as governed by Utah Code Ann. Sec. 10-8-2.

Personal Property of the City is a fixed asset. It is important that accounting of fixed assets is accurate and timely. Personal property, as defined by this policy will include, but not limited to rolling stock, machinery and equipment, furniture and fixtures, tools, and electronics. This property has been

purchased with public money. It is important that the funds derived from the sale be accounted for and disposed properly.

**A. Responsibility for Property Inventory Control.** It is the responsibility of each department to maintain an inventory of *all* department property. The departments shall be responsible for submitting to the finance department an updated inventory log of all changes to assets costing greater than \$5,000 at least annually. The finance department will assist in the disposition of all personal property.

**B. Disposition of an Asset.** Department heads shall identify surplus property within the possession of their departments and report such property to the finance department for disposition consideration. The department head shall clearly identify age, value, comprehensive description, condition, and location. Other departments in the City will be given first consideration for the items. For property valued at \$5,000 or greater, the finance department shall present to the City Council a listing of property to be disposed of. The city shall comply with current state law relative to the disposition of surplus property. The City shall conduct a public hearing relative to the disposition of this property.

C. The finance department shall, after approval by the City Council, dispose of the assets. The City Manager has final authority on the method of disposition, with or without advertisement or bids. The finance department shall, after the disposal of surplus property, notify the City's insurance liability carrier to ensure that all items disposed of are removed from the City's liability coverage (if applicable).

**D. Conveyance for Value.** Conveyance of property shall be based upon the highest and best economic return to the City. City-owned surplus property may be offered preferentially to units of government and non-profit. The highest and best economic return to the city shall be estimated by one or more of the following methods:

1. Public auction
2. Sealed competitive bids
3. Evaluation by qualified and disinterested consultant
4. Professional publications and valuation services
5. Informal market survey by the Finance Manager in case of items of personal property possessing readily, discernable market value.

Sales of City personal property shall be based, whenever possible, upon competitive sealed bids. The City Manager has final authority on the method used. In all cases, the City retains the right to accept, reject, or modify all or a portion of all bids.

**E. Revenues.** All monies derived from the sale of personal property shall be credited to the general fund of the City, unless the property was purchased with money derived from an enterprise fund, special revenue fund, or internal service fund. In this case, the money shall be deposited in the fund of the enterprise, special revenue, or internal service fund that made the original purchase. Any fees associated with selling the property (such as auction fees) will be netted against the proceeds received.

**F. Advertised Sealed Bids.** A notice of such public auction or invitation for sealed bids shall be published in a newspaper of general circulation or the City newsletter at least 14 days before the opportunity for public comment. The notice shall be posted at the public information bulletin board at City Hall. The notice shall describe the property to be sold, the terms of the sale, and the place and time of the auction or bid opening.

**Employee Participation:** City employees and their direct family members are not eligible to participate in the disposal of surplus property unless:

1. Property is offered at public auction or public sealed bids;
2. If sealed bids are required and no bids are received from general public, a re-bidding may occur with employee participation.

**G. Compliance.** Failure to comply with any part of this policy may result in disciplinary action.

## **BENCHMARKING**

- A. Philosophy.** The city has been participating in the Utah Benchmarking Project. The philosophy behind benchmarking, as defined by the group, is to enable comparisons between and among organization processes in an attempt to discover best practices that, once imported, will improve all operations for the city. Benchmarking with Utah's participating communities will help in the efforts to provide the most appropriate level of service to the citizens of Saratoga Springs at the lowest possible cost while achieving the best possible efficiencies of effort.
- B. Purpose.** The purpose of benchmarking for the city emulates the projects goal, which is to provide the city with a service delivery management tool that supports the cities decision-making processes in strategic planning and accountability. Through benchmarking, the city can better determine where success is coming from in other cities, and find ways to make city services better and more cost effective. Through this process, the city can focus on its goals for city improvement, partnering to share information, and adapting to the needs of the citizens.
- C. Selection.** For comparison purposes, the city will continue to use the same "benchmark" group that was previously predetermined by the City Council for the wage analysis study. These cities were chosen based on a variety of factors such as geography, demographics, population size, and finances.

For the purposes of benchmarking, the following cities were chosen:

1. Centerville
2. Clinton
3. Draper
4. Farmington
5. Lehi
6. North Ogden
7. Pleasant Grove
8. Riverton
9. South Jordan
10. South Ogden
11. South Salt Lake City
12. Washington

## **SPECIAL EVENT SERVICES**

- A.** For special events and other services that have been or will be developed for the City, the City may be required to provide:
  1. Park Services (Field maintenance, ground maintenance, trash pick-up)
  2. Parking Services (Parking enforcement)
  3. Special Events and Facilities Services

In many cases, these services can be provided without incremental cost or loss of revenues. In the event special event services do have an impact on departmental budgets, the procedures for amending departmental budgets is in line with the City-wide procedures for amending departmental budgets.

B. **Events Managed Under Multi-Year Contracts.** The procedure for this type of special contract is as follows: the department will request budget adjustments during the first budget opening following the agreement signing. These budget adjustments will be based upon the level of services outlined in the special event contract and will remain in the budget for the term of the contract.

C. **Year-to-Year or One Time Events.** For those events for which long term agreements do not exist the costs for providing services shall be estimated and included within Council's or the City Manager's review of the proposal.

D. **Special Event Funding.** Special events may be funded in the following manners: vendor fees, corporate donations, directly through the general fund or a transfer, and special event participant fees.

E. **Vendor Fees.** Any vendor wishing to sell products or provide services at any special event must pay a vendor fee. Vendor fees will be set based upon type of event, number of expected vendors and any cost incurred by the City associated with hosting vendors.

F. **Corporate Donations.** The City will solicit corporate donations from businesses when appropriate. Any corporate donation will directly pay for any cost incurred by the City for the special event.

G. **General Fund Transfer.** If necessary and appropriate, a general fund transfer may occur provided that during the budget process for the current fiscal year the City Council approves such a transfer. The transfer may vary from year to year-based on Council's decisions regarding the budget.

H. **Special Event Participant Fees.** Any special event may have programs that require a participant fee. The participant fees will directly pay for any incurred costs associated with the special event program. The fee will vary from program to program depending on total cost of the program.

## **LIBRARY**

A. **Fiscal Policy.** It is the policy of the City for the library to be primarily funded through donations and miscellaneous revenues (such as the sale of library cards). The City, at its discretion, may appropriate additional funds for one-time and ongoing costs. The library's expenditures will not be allowed to exceed current revenue (donations, miscellaneous revenue, and City contributions) plus beginning fund balance (if any). Monthly revenue and expense reports will be provided to the Library Board for their review.

B. **Purchasing Policy.** The library is to follow the City's purchasing policies. All approved expenditures will be paid through the City's accounts payable department.

C. **Revenue Policy.** The library must follow any applicable state and local revenue collection policies and procedures.

## **REPLACEMENT POLICY FOR VEHICLES AND EQUIPMENT**

A. With significant growth, the City's fleet has expanded to include over 100 vehicles and pieces of rolling stock. In anticipation of future growth and in order to increase accountability, streamline approval processes and save taxpayer dollars a fleet replacement schedule has been created. This schedule will give stakeholders the ability to prioritize vehicle replacement and approach fleet management from a strategic perspective. Data used in the analysis includes an inventory of all equipment, the estimated useful life and projected replacement date, corrective and preventative maintenance schedule and costs, depreciating value and replacement cost.

The vehicle and equipment replacement schedule captures both objective and subjective factors related to a vehicle's condition and value. Objectively, the replacement schedule tracks: total mileage/hours; previous year mileage, parts expense; labor expense; preventative maintenance; corrective maintenance; estimated life expectancy; and depreciating value. Subjectively, the replacement schedule captures feedback from the Department Head or their designees related to the condition and quality of the vehicle or piece of equipment. While objective criteria will be applied to every vehicle and piece of rolling equipment, subjective analysis will be weight more heavily for specialized equipment such as fire engines, modified police vehicles and specialty trucks. Once a vehicle or piece of equipment satisfies this objective and subjective criteria, it is flagged for consideration to be replaced and submitted to the City Manager. The City Manager has signatory authority to approve replacement vehicles and equipment. After a vehicle meets objective and subjective requirements for replacement, the City Manager or designee can determine whether or not a new replacement vehicle should be purchased. This decision requires the City Manager to balance the benefits of replacing a vehicle against budgetary priorities and constraints. This encourages lean management of the City's operations, streamlines the previous approval process and allows Council to retain ultimate approval authority for vehicle replacements during the budget process.

This new approval process does not apply to vehicles and equipment that are being added to the existing fleet. When a vehicle or piece of equipment is being added to, rather than replacing, it will require specific approval by the City Council.

## **REPLACEMENT POLICY FOR COMPUTER EQUIPMENT**

This policy pertains to the replacement of computer equipment based on a specific set of criteria.

A. The following is the criteria used:

1. User Needs – a replacement computer should not be based on technological cycles but on the needs of each user.
2. Warranty Expiration – considers the time spent by staff in maintenance, troubleshooting, and repair downtime.
3. Necessary Upgrades – considers cost of a new system as opposed to on-going support of older software/hardware.
4. Minimum Computer Configuration Standards – staff may determine what this standard is. For example, considering whether the computer performs adequately when running a standard operating system, web browser, word processor, spreadsheet, desktop database, and Oracle simultaneously.
5. Refresh Rate – cost of replacement and upgrading parts and the cost of replacement compared with maintenance.

Laptops that are more than three years old and desktops that are more than five years old will be eligible to be considered under the factors above.

The Computer replacement schedule tracks: Staff downtime; maintenance time; troubleshooting time; repair downtime; and the cost of on-going support of older software/hardware. This schedule also captures descriptive feedback from the Department Head or their designees explaining the end users' needs and whether the current computer system is affecting productivity. Subjective criteria is especially valuable in this analysis because the end user's needs are varied, this variance will be captured in the replacement schedule.

Once a computer satisfies the objective and subjective criteria, it is flagged for review by the City Manager. At this point, the City Manager or designee can determine whether or not a new replacement

computer should be purchased. This decision requires the City Manager to balance the benefits of replacing a vehicle against budgetary priorities and constraints. When a computer is replaced, the older unit is cascaded to an employee that does not require a newer machine in order to maintain productivity. Alternatively, a cascaded computer can be assigned as a back-up unit in a specific area or department.

This new approval process does not apply to computers that are being added to the current allotment of computers.

## **Non-Cash Income Policy**

### **SCOPE**

This policy covers the purchase, appropriate use, dispersal, and reporting of any non-cash income for City employees including admissions tickets, gift cards, or goods.

### **DEFINITIONS**

“Admissions tickets” means any ticket or wristband or other certification that allows the holder to enter events and activities such as carnivals, fairs, and fun houses, and will be referred to as “tickets”.

“Gift card” means any prepaid stored-value money card usually issued by a retailer or bank to be used as an alternative to cash for purchases. These can be business specific, generic debit cards, etc.

“Giver” means City management, department heads, supervisors, or the HR Office.

“Goods” means any item or good (e.g., clothing, footwear, gift, etc.) that qualifies as non-cash income under IRS code, and will be referred to as “goods”.

“Items” means all of the above-mentioned types of non-cash income.

### **PURCHASE**

All purchases of Items must follow the City purchasing policy. Items may be acquired using the following methods:

1. City-approved funds
2. Points/rewards from vendors

### **APPROVED USE**

Items may be used for the following:

1. Employee reward or benefit
2. Purchase of goods or services

The use must comply with all other City policies, including purchasing and credit card use policies.

Items must be given randomly and unannounced and not as a pre-determined bonus or entitlement for work to be performed.

### **RECORD OF PURCHASE/RECEIPT**

The giver will keep a record of the purchase and has discretion as to the minimum or maximum number that may be given to an employee. The following information will be kept for each purchase/receipt:

#### **POLICIES AND OBJECTIVES**

1. Purpose/Event, type of gift card, or goods description
2. Quantity
3. Individual monetary value/cost
4. Total monetary value/cost

The giver will track purchases/receipts using spreadsheet software to help with end-of-year reconciliation.

#### **RECORD OF DISPERSAL**

The giver will disperse the items to City employees randomly and unannounced and not as a pre-determined bonus or entitlement for work to be performed. Each dispersal requires the completion of the Non-Cash Dispersal form. In addition, the giver will track dispersals using spreadsheet software to help with end-of-year reconciliation.

#### **END-OF-CALENDAR-YEAR REPORTING**

The giver must reconcile the item purchases/receipts with the dispersals to verify correct information. At year-end, all city management, department heads, and supervisors must give all records, including spreadsheet(s), of dispersals to the HR Office. The HR Office will follow IRS Code for reporting Non-Cash Income.

#### **Credit Card Policy**

##### **SCOPE**

The provisions of this document apply to all City of Saratoga Springs employees.

##### **PURPOSE**

The purpose of this policy is to establish the procedure for credit card purchases.

##### **DEFINITIONS**

“Approving official” means the person authorized by the city manager or designee and department head to approve credit card use in accordance with the City’s contracting and purchasing policies. In some cases, the approving official and the supervisor may be the same person.

##### **APPROVED USE**

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Credit cards shall only be used to purchase goods and services at locations or vendors with whom the City does not have a merchant account.

In order to use a credit card, the potential purchaser must obtain approval from the approving official of the precise nature of the transaction, including date, amount, item, and vendor. The purchaser must tell the approving official the intended purchase description and vendor. Then, the credit card must be checked out from the approving official. At checkout, the approving official shall document date, employee name, and which credit card was assigned. Upon return of the card, the approving official shall affirm that the card has been returned. If the purchaser has not returned the credit card in 48 hours, the city manager or designee has the right to suspend future credit use for that purchase.

## PROOF OF PURCHASE

The purchaser must provide proof of purchase on return of credit card, which is then given to accounts payable. In addition, the appropriate general ledger account code for the expense and initials of the supervisor must be indicated on the proof of purchase.

If the purchaser fails to provide proof of purchase, the purchaser is required to obtain a receipt for the purchase by any means possible. A receipt must meet the same requirements as the proof of purchase. If it is not possible to obtain a receipt, the purchaser shall fill out a requisition form with the appropriate information describing the purchase, affirmed with his or her signature. This shall be given to Accounts Payable in lieu of receipt. The requisition form is then attached to the credit card statement.

In addition, if an employee is unable to obtain a proof of purchase, the employee shall no longer have the ability to check out a credit card for purchases until the City Manager or designee determines that the employee can comply with the approved use.

**AGENCIES:** Federal agency securities and/or Government-sponsored enterprises.

**ASKED:** The price at which securities are offered.

#### **POLICIES AND OBJECTIVES**

**BANKERS' ACCEPTANCE (BA):** A draft or bill of exchange accepted by a bank or trust company. The accepting institution guarantees payment of the bill, as well as the issuer.

**BENCHMARK:** A comparative base for measuring the performance or risk tolerance of the investment portfolio. A benchmark should represent a close correlation to the level of risk and the average duration of the portfolio's investments.

**BID:** The price offered by a buyer of securities. (When you are selling securities, you ask for a bid.) See Offer.

**BROKER:** A broker brings buyers and sellers together for a commission.

**CERTIFICATE OF DEPOSIT (CD):** A time deposit with a specific maturity evidenced by a certificate. Large-denomination CD's are typically negotiable.

**COLLATERAL:** Securities, evidence of deposit or other property which a borrower pledges to secure repayment of a loan. Also refers to securities pledged by a bank to secure deposits of public monies.

**COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR):** The official annual report for the government entity. It includes five combined statements for each individual fund and account group prepared in conformity with GAAP. It also includes supporting schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, extensive introductory material, and a detailed Statistical Section.

**COUPON:** (a) The annual rate of interest that a bond's issuer promises to pay the bondholder on the bond's face value. (b) A certificate attached to a bond evidencing interest due on a payment date.

**CUSTODY:** A banking service that provides safekeeping for the individual securities in a customer's investment portfolio under a written agreement which also calls for the bank to collect and pay out income, to buy, sell, receive and deliver securities when ordered to do so by the principal.

**DEALER:** A dealer, as opposed to a broker, acts as a principal in all transactions, buying and selling for his own account.

**DEBENTURE:** A bond secured only by the general credit of the issuer.

**DELIVERY VERSUS PAYMENT:** There are two methods of delivery of securities: delivery versus payment and delivery versus receipt. Delivery versus payment is delivery of securities with an exchange of money for the securities. Delivery versus receipt is delivery of securities with an exchange of a signed receipt for the securities.

**DERIVATIVES:** (1) Financial instruments whose return profile is linked to, or derived from, the movement of one or more underlying index or security, and may include a leveraging factor, or (2) financial contracts based upon notional amounts whose value is derived from an underlying index or security (interest rates, foreign exchange rates, equities, or commodities).

**DISCOUNT:** The difference between the cost price of a security and its maturity when quoted at lower than face value. A security selling below original offering price shortly after sale also is considered to be at a discount.

**DISCOUNT SECURITIES:** Non-interest bearing money market instruments that are issued at a discount and redeemed at maturity for full face value, e.g., U.S. Treasury Bills.

**DIVERSIFICATION:** Dividing investment funds among a variety of securities offering independent returns.

**DUE DILIGENCE:** Such a measure of prudence, activity, assiduity, as is properly to be expected from, and ordinarily exercised by, a reasonable and prudent person under the particular circumstances; not measured by any absolute standard, but depending on the relative facts of the special case.

**FEDERAL CREDIT AGENCIES:** Agencies of the Federal government set up to supply credit to various classes of institutions and individuals, e.g., S&L's, small business firms, students, farmers, farm cooperatives, and exporters.

**FEDERAL DEPOSIT INSURANCE CORPORATION (FDIC):** A federal agency that insures bank deposits, currently up to \$100,000 per deposit.

**FEDERAL FUNDS RATE:** The rate of interest at which Fed funds are traded. This rate is currently pegged by the Federal Reserve through open-market operations.

**FEDERAL HOME LOAN BANKS (FHLB):** Government sponsored wholesale banks (currently 12 regional banks) which lend funds and provide correspondent banking services to member commercial banks, thrift institutions, credit unions and insurance companies. The mission of the FHLBs is to liquefy the housing related assets of its members who must purchase stock in their district Bank.

**FEDERAL NATIONAL MORTGAGE ASSOCIATION (FNMA):** FNMA, like GNMA was chartered under the Federal National Mortgage Association Act in 1938. FNMA is a federal corporation working under the auspices of the Department of Housing and Urban Development (HUD). It is the largest single provider of residential mortgage funds in the United States. Fannie Mae, as the corporation is called, is a private stockholder-owned corporation. The corporation's purchases include a variety of adjustable mortgages and second loans, in addition to fixed-rate mortgages. FNMA's securities are also highly liquid and are widely accepted. FNMA assumes and guarantees that all security holders will receive timely payment of principal and interest.

**FEDERAL OPEN MARKET COMMITTEE (FOMC):** Consists of seven members of the Federal Reserve Board and five of the twelve Federal Reserve Bank Presidents. The President of the New York

Federal Reserve Bank is a permanent member, while the other Presidents serve on a rotating basis. The Committee periodically meets to set Federal Reserve guidelines regarding purchases and sales of Government Securities in the open market as a means of influencing the volume of bank credit and money.

## POLICIES AND OBJECTIVES

**FEDERAL RESERVE SYSTEM:** The central bank of the United States created by Congress and consisting of a seven member Board of Governors in Washington, D.C., 12 regional banks and about 5,700 commercial banks that are members of the system.

**GOVERNMENT NATIONAL MORTGAGE ASSOCIATION (GNMA or Ginnie Mae):**

Securities influencing the volume of bank credit guaranteed by GNMA and issued by mortgage bankers, commercial banks, savings and loan associations, and other institutions. Security holder is protected by full faith and credit of the U.S. Government. Ginnie Mae securities are backed by the FHA, VA or FmHA mortgages. The term "pass-through" is often used to describe Ginnie Maes.

**LIQUIDITY:** A liquid asset is one that can be converted easily and rapidly into cash without a substantial loss of value. In the money market, a security is said to be liquid if the spread between bid and asked prices is narrow and reasonable size can be done at those quotes.

**LOCAL GOVERNMENT INVESTMENT POOL (LGIP):** The aggregate of all funds from political subdivisions that are placed in the custody of the State Treasurer for investment and reinvestment.

**MARKET VALUE:** The price upon which a security is trading and could presumably be purchased or sold.

**MASTER REPURCHASE AGREEMENT:** A written contract covering all future transactions between the parties to repurchase—reverse repurchase agreements that establishes each party's rights in the transactions. A master agreement will often specify, among other things, the right of the buyer-lender to liquidate the underlying securities in the event of default by the seller-borrower.

**MATURITY:** The date upon which the principal or stated value of an investment becomes due and payable.

**MONEY MARKET:** The market in which short-term debt instruments (bills, commercial paper, bankers' acceptances, etc.) are issued and traded.

**OFFER:** The price asked by a seller of securities. (When you are buying securities, you ask for an offer.) See Asked and Bid.

**OPEN MARKET OPERATIONS:** Purchases and sales of government and certain other securities in the open market by the New York Federal Reserve Bank as directed by the FOMC in order to influence the volume of money and credit in the economy. Purchases inject reserves into the bank system and stimulate growth of money and credit; sales have the opposite effect. Open market operations are the Federal Reserve's most important and most flexible monetary policy tool.

**PORTFOLIO:** Collection of securities held by an investor.

**PRIMARY DEALER:** A group of government securities dealers who submit daily reports of market activity and positions and monthly financial statements to the Federal Reserve Bank of New York and are subject to its informal oversight. Primary dealers include Securities and Exchange Commission (SEC)-registered securities broker-dealers, banks, and a few unregulated firms.

**PRUDENT PERSON RULE:** An investment standard. In some states the law requires that a fiduciary, such as a trustee, may invest money only in a list of securities selected by the custody state—the so-called legal list. In other states, the trustee may invest in a security if it is one that would be bought by a prudent person of discretion and intelligence who is seeking a reasonable income and preservation of capital.

**QUALIFIED PUBLIC DEPOSITORIES:** A financial institution which does not claim exemption from the payment of any sales or compensating use or ad valorem taxes under the laws of this state, which has segregated for the benefit of the commission eligible collateral having a value of not less than its maximum liability and which has been approved by the Public Deposit Protection Commission to hold public deposits.

**RATE OF RETURN:** The yield obtainable on a security based on its purchase price or its current market price. This may be the amortized yield to maturity on a bond the current income return.

**REPURCHASE AGREEMENT (RP OR REPO):** A holder of securities sells these securities to an investor with an agreement to repurchase them at a fixed price on a fixed date. The security “buyer” in effect lends the “seller” money for the period of the agreement, and the terms of the agreement are structured to compensate him for this. Dealers use RP extensively to finance their positions. Exception: When the Fed is said to be doing RP, it is lending money, that is, increasing bank reserves.

**SAFEKEEPING:** A service to customers rendered by banks for a fee whereby securities and valuables of all types and descriptions are held in the bank’s vaults for protection.

**SECONDARY MARKET:** A market made for the purchase and sale of outstanding issues following the initial distribution.

**SECURITIES & EXCHANGE COMMISSION:** Agency created by Congress to protect investors in securities transactions by administering securities legislation.

**SEC RULE 15C3-1:** See Uniform Net Capital Rule.

**STRUCTURED NOTES:** Notes issued by Government Sponsored Enterprises (FHLB, FNMA, SLMA, etc.) and Corporations which have imbedded options (e.g., call features, step-up coupons, floating rate coupons, derivative-based returns) into their debt structure. Their market performance is impacted by the fluctuation of interest rates, the volatility of the imbedded options and shifts in the shape of the yield curve.

**TELEPHONE BID:**

**TREASURY BILLS:** A non-interest bearing discount security issued by the U.S. Treasury to finance the national debt. Most bills are issued to mature in three months, six months, or one year.

**POLICIES AND OBJECTIVES**

**TREASURY BONDS:** Long-term coupon-bearing U.S. Treasury securities issued as direct obligations of the U.S. Government and having initial maturities of more than 10 years.

**TREASURY NOTES:** Medium-term coupon-bearing U.S. Treasury securities issued as direct obligations of the U.S. Government and having initial maturities from 2 to 10 years.

**UNIFORM NET CAPITAL RULE:** Securities and Exchange Commission requirement that member firms as well as nonmember broker-dealers in securities maintain a maximum ratio of indebtedness to liquid capital of 15 to 1; also called net capital rule and net capital ratio. Indebtedness covers all money owed to a firm, including margin loans and commitments to purchase securities, one reason new public issues are spread among members of underwriting syndicates. Liquid capital includes cash and assets easily converted into cash.

**YIELD:** The rate of annual income return on an investment, expressed as a percentage. (a) INCOME YIELD is obtained by dividing the current dollar income by the current market price for the security. (b) NET YIELD or YIELD TO MATURITY is the current income yield minus any premium above par or plus any discount from par in purchase price, with the adjustment spread over the period from the date of purchase to the date of maturity of the bond.

|                                   |   | FY 2021 Budget Requests |                      |                      |  |
|-----------------------------------|---|-------------------------|----------------------|----------------------|--|
| Y/N City Manager Recommended      | Request   | FY 2020 Adjusted Budget | FY 2021 Dept Request | FY 2022 Dept Request |  |
| <b>General Fund</b>               |   |                         |                      |                      |  |
| Administration                    |   |                         |                      |                      |  |
| N                                 | PT AP Clerk to FT AP Clerk  | \$ -                    | \$ 30,823            | \$ 32,364            |  |
| Y                                 | Executive Admin Assistant PT to FT  | \$ 24,749               | \$ 49,497            | \$ 49,497            |  |
| Y                                 | Data Analyst  | \$ -                    | \$ 91,272            | \$ -                 |  |
| Building Inspection               |   |                         |                      |                      |  |
| Y                                 | New Inspector III   | \$ -                    | \$ 126,037           | \$ 93,037            |  |
| Y                                 | New FT Admin Assistant (shared with Planning and Engineering)             | \$ 12,362               | \$ 24,724            | \$ 24,724            |  |
| Y                                 | Reclass 2 FTE Inspector II to III   | \$ -                    | \$ 8,866             | \$ 8,866             |  |
| Civic Events                      |   |                         |                      |                      |  |
| Y                                 | FT Civic Events Coordinator   | \$ -                    | \$ 51,626            | \$ 53,949            |  |
| N                                 | Storage Container   | \$ -                    | \$ 2,500             | \$ -                 |  |
| N                                 | Truck   | \$ -                    | \$ 41,000            | \$ -                 |  |
| Communications                    |   |                         |                      |                      |  |
|                                   | NONE  |                         |                      |                      |  |
| Engineering                       |   |                         |                      |                      |  |
| Y                                 | FT Assistant (shared with Building and Planning)                          | \$ 12,362               | \$ 24,742            | \$ 24,742            |  |
| Fire                              |   |                         |                      |                      |  |
| N                                 | Bay Expansion South Station   | \$ -                    | \$ 200,000           | \$ -                 |  |
| Y                                 | Personnel Transition from PT to FT  | \$ -                    | \$ 918,153           | \$ 873,153           |  |
| Y                                 | SAFER Grant   | \$ -                    | \$ (654,864)         | \$ (654,865)         |  |
| General Govt Building and Grounds |   |                         |                      |                      |  |
| Y                                 | Increase to Operating Cost due to Public Safety Building and PW Expansion | \$ 25,000               | \$ 51,000            | \$ 51,000            |  |
| IT Services                       |   |                         |                      |                      |  |
|                                   | NONE  |                         |                      |                      |  |
| Justice Court                     |   |                         |                      |                      |  |
| Y                                 | Increase Budget for Office Supplies (Paper, Postage Meter, Postage)       | \$ -                    | \$ 4,296             | \$ 4,296             |  |
| Y                                 | Increase PT Hours (10 Hours weekly)                                       | \$ -                    | \$ 10,327            | \$ 10,843            |  |
| Y                                 | PT Employee (15 Hours)  | \$ -                    | \$ 14,215            | \$ 14,926            |  |
| Legal Department                  |   |                         |                      |                      |  |
| Y                                 | Law Clerk (New)   | \$ 2,856                | \$ 16,800            | \$ 17,640            |  |
| Y                                 | League Assistant Hours Increase   | \$ -                    | \$ 6,421             | \$ 6,742             |  |
| Y                                 | Travel Budget Increase, eProsecutor, Books/Memberships, Constable Fees    | \$ -                    | \$ 5,038             | \$ 5,201             |  |
| Y                                 | Planning Land Use Attorney  | \$ 20,258               | \$ 119,165           | \$ -                 |  |
| Library Services                  |   |                         |                      |                      |  |
| Y                                 | FTE Library Assistant for Programming (New Position)                      | \$ -                    | \$ 69,702            | \$ 68,352            |  |
| N                                 | PT Library Assistant for Programming (1580 hours)                         | \$ -                    | \$ 32,939            | \$ 31,589            |  |
| N                                 | PT Library Page (New)   | \$ -                    | \$ 15,383            | \$ 15,383            |  |
| Y                                 | Digital Collections   | \$ -                    | \$ 10,000            | \$ 13,000            |  |
| Y                                 | Computers & Software (BlueCloud, WhoFI, Siri Increase, Scheduling Pkg)    | \$ -                    | \$ 5,350             | \$ 5,488             |  |
| Y                                 | Programming Increase (# of Sessions)                                      | \$ -                    | \$ 1,000             | \$ 1,000             |  |
| N                                 | Library Internet  | \$ -                    | \$ 1,200             | \$ 1,200             |  |
| Non-Departmental                  |   |                         |                      |                      |  |
|                                   | NONE  |                         |                      |                      |  |
| Parks & Open Spaces               |   |                         |                      |                      |  |
| Y                                 | 3 Maintenance I to Maintenance II   | \$ -                    | \$ 12,435            | \$ 13,057            |  |
| Y                                 | Parks Maintenance 1 Patriot Park Specialist                               | \$ 28,921               | \$ 68,860            | \$ 68,860            |  |
| Y                                 | Parks Maintenance 1 Irrigation  | \$ -                    | \$ 119,788           | \$ 68,760            |  |
| Y                                 | Parks Maintenance 1 Trails and Open Space Specialist                      | \$ 50,311               | \$ 119,788           | \$ 68,760            |  |
| Planning & Zoning                 |   |                         |                      |                      |  |
| N                                 | Planner II (New)  | \$ -                    | \$ 93,404            | \$ 93,404            |  |
| Y                                 | Planning Admin Assistant FT (shared with Engineering and Building)        | \$ 12,362               | \$ 24,724            | \$ 24,724            |  |
| Police-Bluffdale                  |   |                         |                      |                      |  |
| Y                                 | Step Plan Increase  |                         |                      |                      |  |
| Police                            |   |                         |                      |                      |  |
| N                                 | 2 New Police Officers   | \$ -                    | \$ 367,509           | \$ 274,584           |  |
| Y                                 | Step Plan Increase  | \$ -                    | \$ 120,906           | \$ 126,951           |  |
| Y                                 | Convert 2 Officers to 2 Corporals   | \$ 3,869                | \$ 9,212             | \$ 9,673             |  |
| Y                                 | Convert Sergeant to Lieutenant  | \$ 3,011                | \$ 7,170             | \$ 7,529             |  |
| Partial                           | Officer Mid Year Adjust   | \$ -                    | \$ 62,477            | \$ 65,601            |  |
| Public Improvements               |   |                         |                      |                      |  |
|                                   | NONE  |                         |                      |                      |  |
| Public Works                      |   |                         |                      |                      |  |
| Y                                 | Facilities, Fleet and Operations Manager                                  | \$ 41,864               | \$ 126,000           | \$ 99,677            |  |
| Y                                 | Public Works Parking Lot Expansion  | \$ -                    | \$ 250,000           | \$ -                 |  |
| Y                                 | Public Works Perimeter Fencing  | \$ -                    | \$ 120,000           | \$ -                 |  |
| Recorder                          |   |                         |                      |                      |  |
|                                   | NONE  |                         |                      |                      |  |
| Recreation                        |   |                         |                      |                      |  |
| Y                                 | Increase Site Supervisor Hours (425)                                      | \$ -                    | \$ 6,830             | \$ 6,830             |  |
| Y                                 | New Assistant Coordinator Position (1040 Hours)                           | \$ 4,244                | \$ 10,104            | \$ 10,104            |  |
| Y                                 | Increase Sports Official Hours  | \$ -                    | \$ 11,610            | \$ 11,610            |  |

|   |  |    |         |    |           |              |
|---|--|----|---------|----|-----------|--------------|
| <b>Streets</b>                                    |  |    |         |    |           |              |
| Y   | Streets Maintenance 2  | \$ | -       | \$ | 108,006   | \$ 72,906    |
| N   | Streets Maintenance 2  | \$ | -       | \$ | 73,006    | \$ 73,006    |
| Y   | Reclassification Level 1 to Level 2  | \$ | -       | \$ | 4,145     | \$ 4,145     |
| Y   | Paver Box Spreader   | \$ | -       | \$ | 27,550    | \$ -         |
| <b>APPENDIX A: BUDGET REQUESTS</b>                |  |    |         |    |           |              |
| Y   | General Plan Fund Pay Plan   | \$ | -       | \$ | 442,265   | \$ -         |
| <b>General Fund Total</b>                         |  | \$ | 242,170 | \$ | 3,531,051 | \$ 1,922,711 |
| <b>Storm Drain Capital Proj Fund</b>              |  |    |         |    |           |              |
| Y   | Clark Canyon   | \$ | -       | \$ | 400,000   | \$ -         |
| Y   | NRCS Watershed   | \$ | 178,560 | \$ | -         | \$ -         |
| <b>Storm Drain Impact Fund Total</b>              |  | \$ | 178,560 | \$ | 400,000   | \$ -         |
| <b>Parks Capital Projects</b>                     |  |    |         |    |           |              |
|   | NONE   |    |         |    |           |              |
| <b>Parks Impact Fund Total</b>                    |  | \$ | -       | \$ | -         | \$ -         |
| <b>Roads Capital Projects Fund</b>                |  |    |         |    |           |              |
|   | NONE   |    |         |    |           |              |
| <b>Roads Impact Fund Total</b>                    |  | \$ | -       | \$ | -         | \$ -         |
| <b>Public Safety Capital Proj Fund</b>            |  |    |         |    |           |              |
| Y   | Ladder Truck Misc Equipment  | \$ | 151,025 | \$ | -         | \$ -         |
| <b>Public Safety Impact Fund Total</b>            |  | \$ | 151,025 |    |           |              |
| <b>Capital Projects Fund</b>                      |  |    |         |    |           |              |
| Y   | Vehicle Replacement #136   | \$ | -       | \$ | 32,600    | \$ 32,600    |
| Y   | Vehicle Replacement #119   | \$ | -       | \$ | 40,600    | \$ 40,600    |
| <b>General Capital Funds Total</b>                |  | \$ | -       | \$ | 40,600    | \$ 40,600    |
| <b>Street Lighting Fund</b>                       |  |    |         |    |           |              |
| Y   | Maintenance 2- Street Light Tech   | \$ | -       | \$ | 73,356    | \$ 73,356    |
| <b>Streetlighting Fund Total</b>                  |  | \$ | -       | \$ | 73,356    | \$ 73,356    |
| <b>Water Fund</b>                                 |  |    |         |    |           |              |
| Y   | SCADA Tech   | \$ | -       | \$ | 20,820    | \$ 20,820    |
| <b>Capital -Ongoing Operations non Impact Fee</b> |  |    |         |    |           |              |
| Y   | 2300 West CUWCD Connection and Pipeline                                    | \$ | -       | \$ | 250,000   | \$ -         |
| <b>Secondary Water</b>                            |  |    |         |    |           |              |
| Y   | North Zone 2 6 AF Pond and Pump Station                                    | \$ | -       | \$ | -         | \$ -         |
| Y   | 1,500 LF of 12 Inch, 20 Inch bore under Pioneer, 200LF of 18 Inch pipeline | \$ | -       | \$ | 2,000,000 | \$ -         |
| Y   | Zone 1 N 17 AF pond and 2200 of 30" pipe                                   | \$ | -       | \$ | 50,000    | \$ -         |
| Y   | SCADA Tech   | \$ | 50,000  | \$ | -         | \$ -         |
| <b>Water Operations Fund Total</b>                |  | \$ | 50,000  | \$ | 2,750,000 | \$ -         |
| <b>Culinary Water Capital Proj Fund</b>           |  |    |         |    |           |              |
|   | NONE   |    |         |    |           |              |
| <b>Water Culinary Impact Fund Total</b>           |  | \$ | -       | \$ | -         | \$ -         |
| <b>Secondary Water Capital Proj Fund</b>          |  |    |         |    |           |              |
|   | NONE   |    |         |    |           |              |
| <b>Water Secondary Impact Fund Total</b>          |  | \$ | -       | \$ | -         | \$ -         |
| <b>Sewer Fund</b>                                 |  |    |         |    |           |              |
| Y   |  | \$ | -       | \$ | 66,607    | \$ -         |
| Y   |  | \$ | -       | \$ | 60,000    | \$ -         |
| Y   |  | \$ | -       | \$ | 79,640    | \$ -         |
| Y   |  | \$ | -       | \$ | -         | \$ -         |
| <b>Sewer Operation Fund Total</b>                 |  | \$ | -       | \$ | 206,247   | \$ -         |
| <b>Wastewater Capital Proj Fund</b>               |  |    |         |    |           |              |
|   | NONE   |    |         |    |           |              |
| <b>Sewer Impact Fee Fund Total</b>                |  | \$ | -       | \$ | -         | \$ -         |
| <b>Storm Drain Enterprise Fund</b>                |  |    |         |    |           |              |
|   | NONE   |    |         |    |           |              |
| <b>Storm Drain Operations Fund Total</b>          |  | \$ | -       | \$ | -         | \$ -         |
| <b>Water Rights Fund</b>                          |  |    |         |    |           |              |
|   | NONE   |    |         |    |           |              |
| <b>Water Rights Operations Fund Total</b>         |  | \$ | -       | \$ | -         | \$ -         |
| <b>Grand Totals</b>                               |  | \$ | 621,755 | \$ | 7,001,254 | \$ 1,996,067 |

## *Introduction*

As part of an ongoing effort to enhance transparency and to provide timely analytical tools for decision-making, the City has added this Financial Health Indicators Section to the budget document. This section includes a series of health indicators and trend analyses that the City should continue to monitor as the community grows. The charts, graphs, and accompanying analysis can be used in the decision making process to help insure the fiscal sustainability of the City. Some of the indicators are drawn from expert financial wisdom and others are pulled from the ICMA (The International City and County Management Association). These measures are longitudinal in nature. Due to the increased availability of data and technology, the City is incorporating these measures and an additional tool for communicating fiscal health and monitoring trends. Each indicator has a description, a reason the indicator is important, an example of a negative and a critical trend, and the current trend in the City.

## *Unrestricted Net Assets/Position of Governmental Type Activities*

### Description

This indicator identifies when an entity has negative unrestricted net assets/position.

### Why is it important?

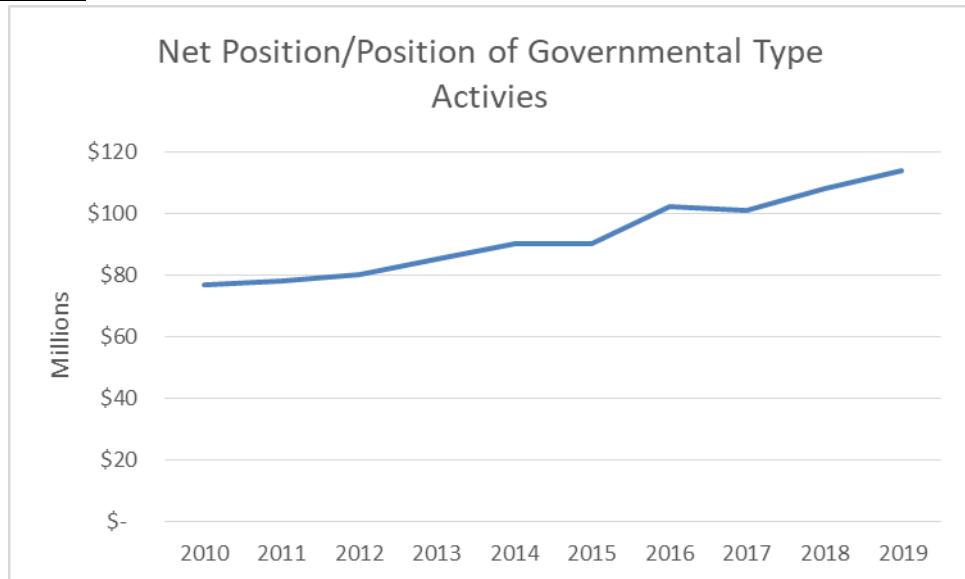
This indicator identifies if net assets/position is available for unrestricted purposes. Although unrestricted net assets/position may not be in liquid form, it is important to have net assets/position available and unrestricted as to use. If an entity's unrestricted net assets/position is declining or is negative, it leaves little or no room for unexpected expenses; and therefore, is a sign of fiscal stress.

### Negative and Critical Trend Example

**Critical Indicator** – Declining trend over a multi-year period

**Negative Indicator** – Negative amounts

### Current City Trend



The graph indicates an increasing net assets/position of the governmental type activities. There are no critical or negative indicators present at this time. The City will continue to monitor the graph for any change in the indicators.

## APPENDIX B: FINANCIAL HEALTH INDICATORS

### *Unassigned Fund Balance of the General Fund*

#### Description

This indicator identifies when an entity has negative unassigned fund balance.

#### Why is it important?

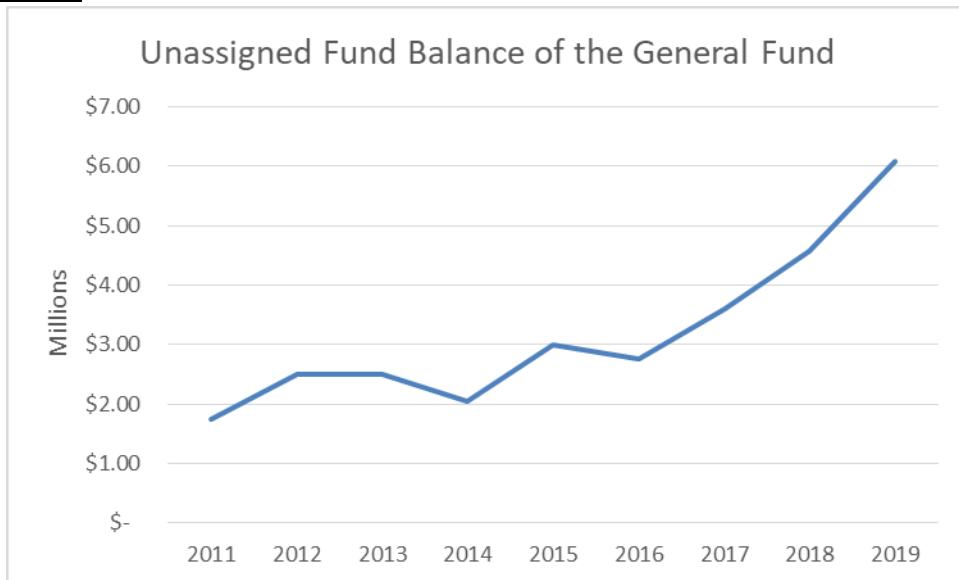
This indicator identifies if fund balance is available for unrestricted purposes. Although unassigned fund balance may not be in liquid form, it is important to have fund balance available without restrictions. If an entity's unassigned fund balance is declining or is negative, it leaves little or no room for unexpected expenses; and therefore, is a sign of fiscal stress.

#### Negative and Critical Trend Example

**Critical Indicator** – Negative amounts

**Negative Indicator** – Declining trend over a multi-year period

#### Current City Trend



The graph indicates an overall increase in unassigned fund balance in the General Fund (10). There are no critical or negative indicators present at this time. The City will continue to monitor the graph for any change in the indicators.

### *Decline in General Fund Tax Revenue*

#### Description

This indicator reflects the percentage change from year to year for Property tax revenue for all entity types, and Sales tax revenue for counties and income tax revenue for cities.

### Why is it important?

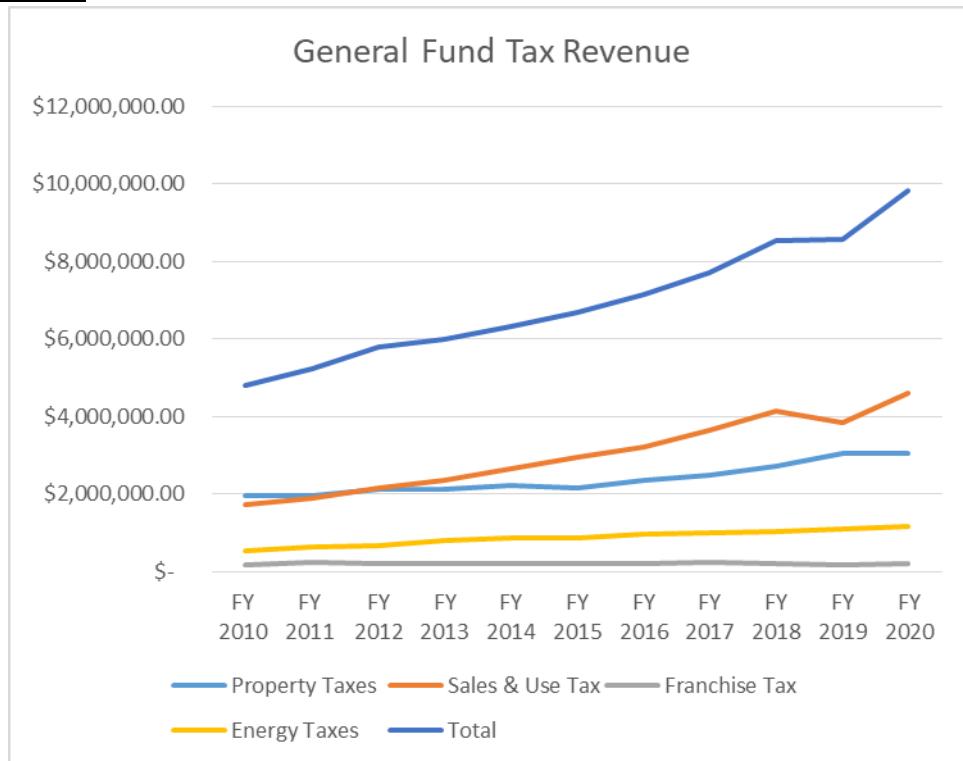
This indicator reflects declines in these revenue types and is an indication that an entity may be facing financial hardship due to declines in significant revenue sources. It will also reflect the need for additional sources of revenue to maintain stability.

### Negative and Critical Trend Example

**Critical Indicator** – Trend of declining tax revenue over a three-year period

**Negative Indicator** – Decrease in tax revenue

### Current City Trend



The graph indicates that an overall increase in the revenues from each tax type. There is one negative indicator in FY 2014 where property tax drops slightly. This is due to an increase (not shown) of delinquent property taxes owed. Because of Utah's certified property tax rate, each municipality can expect similar revenues in property tax each year, not including new growth. As such, this drop was due to an unexpected increase in delinquencies, not an actual reduction in property tax revenues.

### Revenue per Capita

#### Description

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This indicator takes total revenues received in the General fund and divides them by the current population to determine revenues per one resident in the City.

### Why is it important?

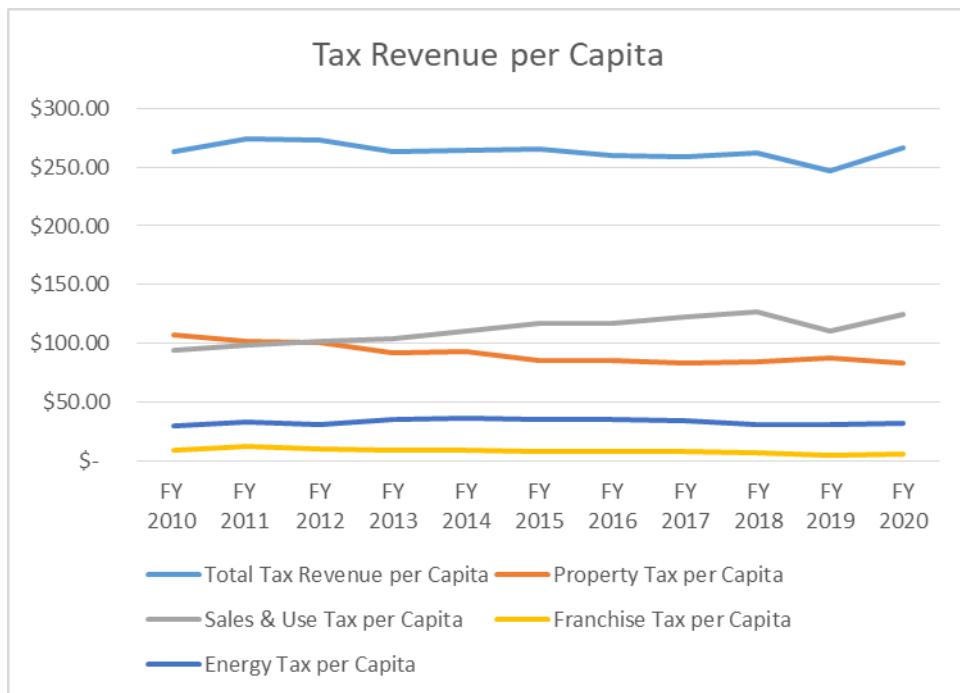
This indicator provides insight into the estimated tax burden placed on the residents of the community. An increase in revenue per capita could indicate an increase in home valuation and/or an increase in prices for goods purchased. This can indicate economic growth and prosperity for the City. A decrease could mean the opposite or that the City is reaching an appropriate equilibrium for providing adequate services at a reasonable price.

### Negative and Critical Trend Example

**Critical Indicator** – Trend of declining revenue per capita over a multi-year period

**Negative Indicator** – A decrease in revenue per capita (if not reaching equilibrium)

### Current City Trend



The graph indicates increases in sales and use tax and energy tax. However, it also indicates a decrease in franchise and property tax per capita. This is a critical indicator. If the trend continues, it will indicate that property tax revenue growth does not keep up with population growth, which is most likely due to receiving property a year after a new resident moves to a new home. The decrease in franchise tax is most likely due to either a reduction in the price of electricity for the residents or a decrease of electricity used on average by residents. The decrease could be a result of increased solar panel proliferation on rooftops and/or smaller homes requiring less power. The City will continue to monitor the graph to see if the downward trend continues.

### Percent of Total Expenditures Not Covered by Taxes

### Description

This indicator takes the total tax revenues, subtracts them from total General Fund expenditures, and divides that number by the General fund expenditures. This results in the percentage of General Fund expenditures not covered by tax revenue.

## APPENDIX B: FINANCIAL HEALTH INDICATORS

### Why is it important?

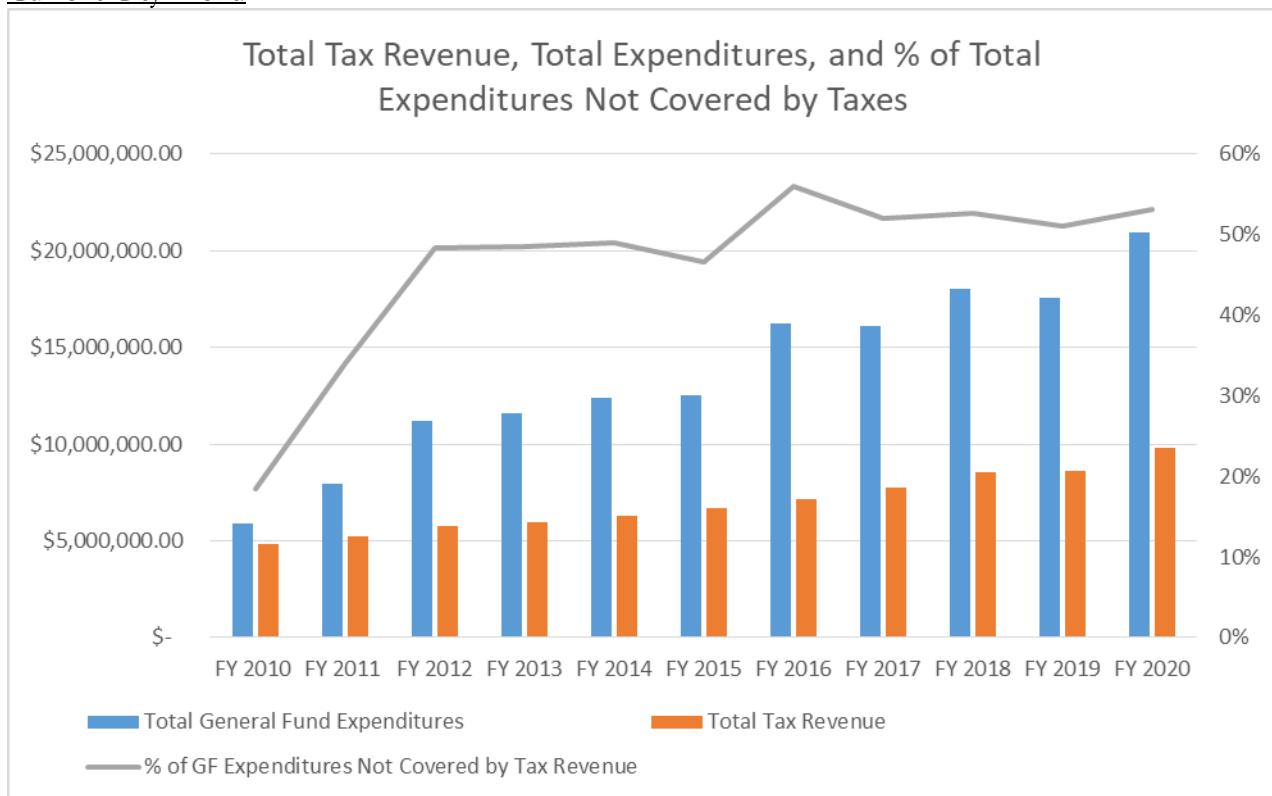
Taxes are ongoing revenues, unlike building permits or impact fees that are considered one-time revenues. As such, a fiscally sound municipality will cover most of its expenses with ongoing revenues and remove dependence on any one-time, unguaranteed revenues. Most one-time revenues are related to new growth. If growth slows or stops completely, the City will lose the majority of its one-time revenues and must rely on ongoing revenues. Consequently, a City may be forced to drastically reduce its expenditures or increase its taxes quickly in order to stave off bankruptcy.

### Negative and Critical Trend Example

**Critical Indicator** – Increasing percentage of expenditures not covered by taxes over a multi-year period

**Negative Indicator** – Significant increase in percentage of expenditures not covered by taxes

### Current City Trend



**\*Note: The City has sufficient overall revenue to cover all expenses\***

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This graph indicates a quick rise in the percentage of General Fund expenditures not covered by taxes, though in recent years that percentage has declined slightly. The City may need to evaluate current

revenues for sustainability and future growth. The City will continue to monitor this graph for any changes.

## *Property Tax Collection Rates and Delinquent Property Tax*

### Description

This indicator shows the percentage and real dollar amount of property tax collected for the City that was owed.

### Why is it important?

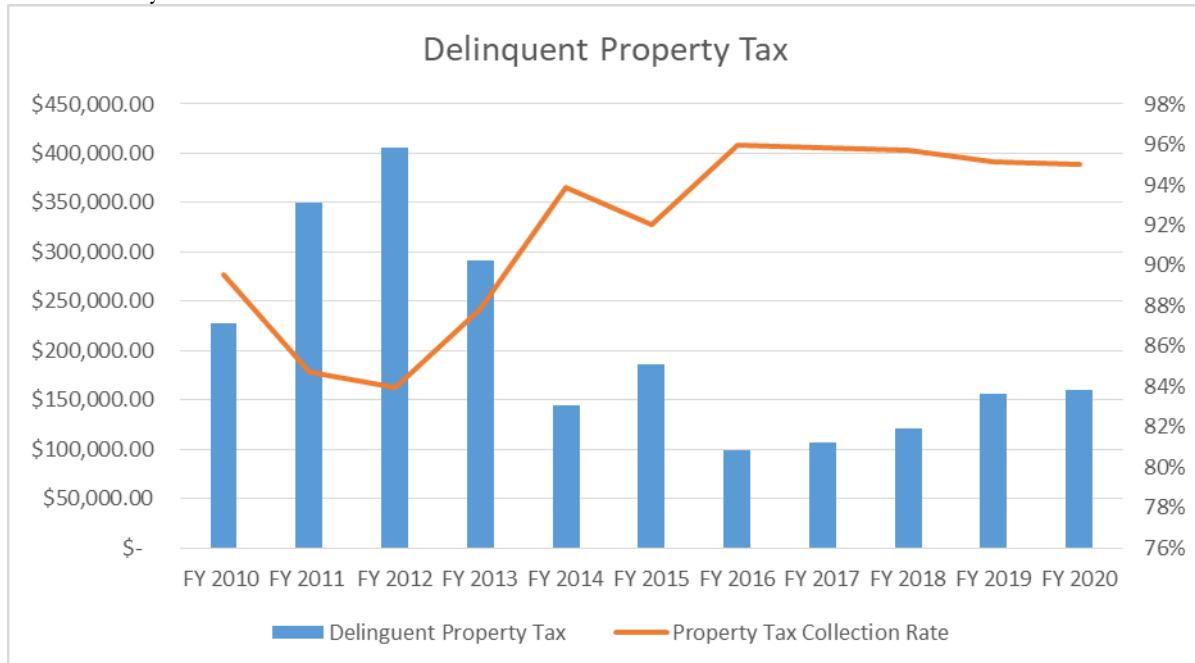
Property tax is one of the only revenue streams for local government. When residents default on paying property taxes, the City's revenue stream decreases and the services provided to the residents have fewer resources to maintain the same level of service.

### Negative and Critical Trend Example

**Critical Indicator** – Trend of decreasing property tax collection rates over a multi-year period

**Negative Indicator** – A decrease in property tax collection rate

### Current City Trend



The graph indicates an overall decrease in the delinquent property tax and as a percent of the total property tax collected. The property tax collection rate is increasing. As such, there are no critical or negative indicators. The City will continue to monitor the data for any changes.

## *Intergovernmental Revenues as Percent of General Revenues*

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### Description

This indicator is total revenues received from other government entities (local, state, or federal) divided by total revenues received by the City.

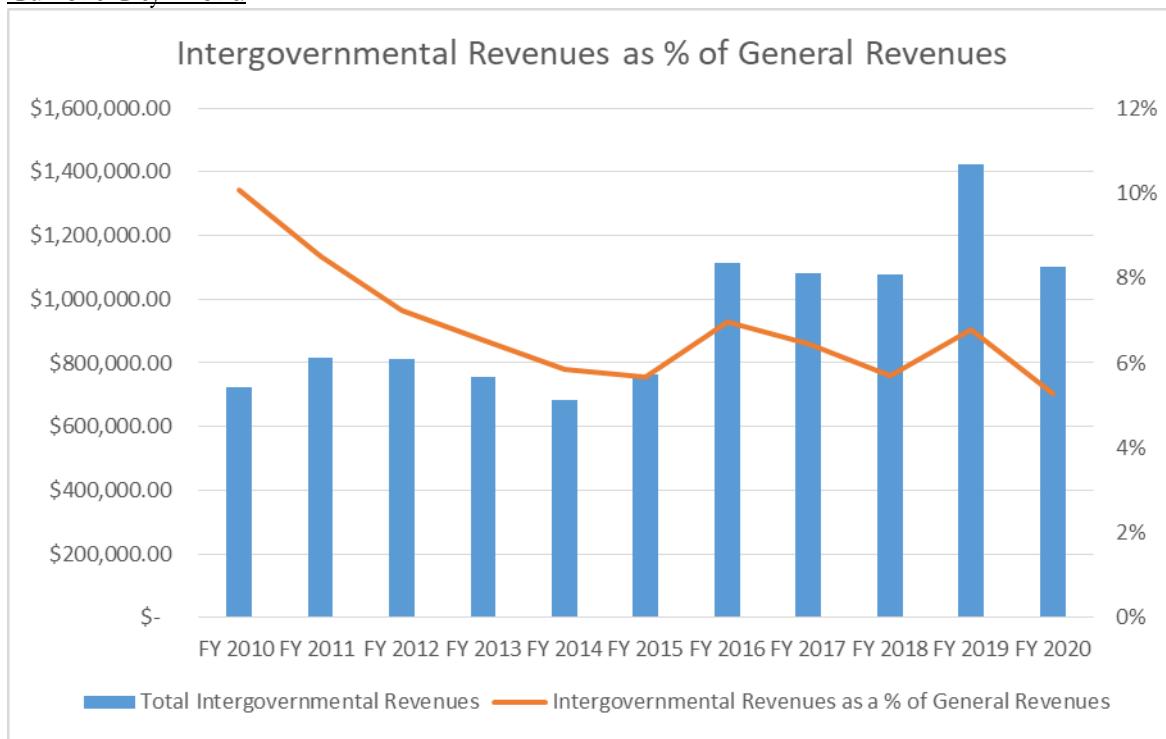
## Why is it important?

Intergovernmental funds provide added resources for municipalities to provide additional or improved services. However, if intergovernmental revenues are too high, the City would be in an increasingly unstable situation. Intergovernmental revenues cannot be guaranteed in perpetuity and sometimes have strict requirements with which the City may not be able to comply, jeopardizing the availability of those funds. When the City relies on these revenues for general operations, those basic services may be unavailable for the residents if intergovernmental revenues are reduced or even stopped.

### Negative and Critical Trend Example

**Critical Indicator** – Trend of increasing intergovernmental revenues as percent of general revenues  
**Negative Indicator** – An increase in intergovernmental revenues as percent of general revenues

### Current City Trend



The graph indicates a decrease in the percent of general revenues that are intergovernmental. This is a positive indicator. The City will continue to monitor the graph for any change in the indicators.

### *Expenditures per Capita (By Department) and as Percent of Total Expenditures (General Fund)*

#### Description

This indicator is total expenditures per department divided by the total resident population and total expenditures per department divided by the total expenditures in the General Fund (10).

#### Why is it important?

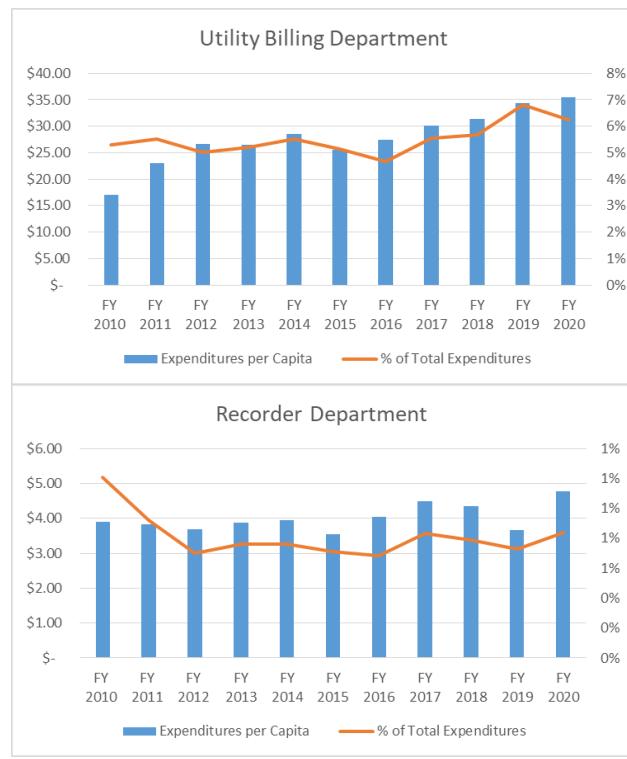
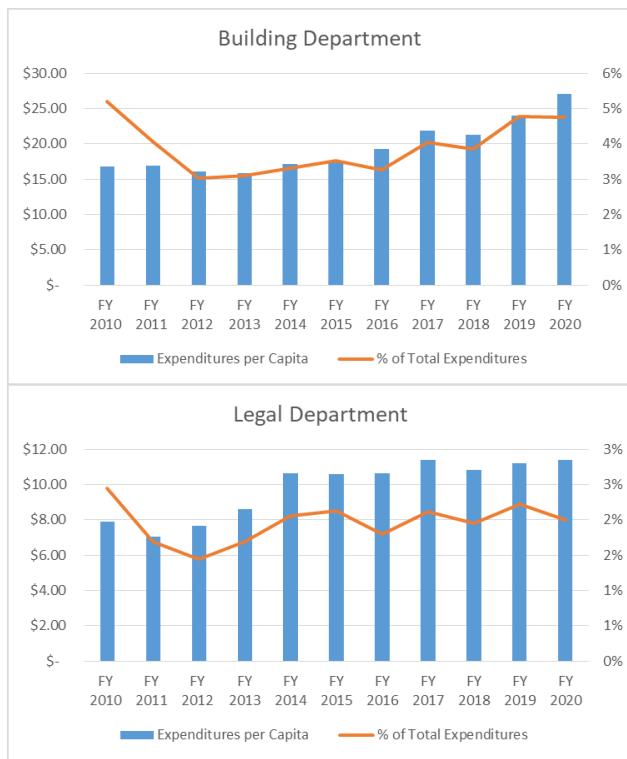
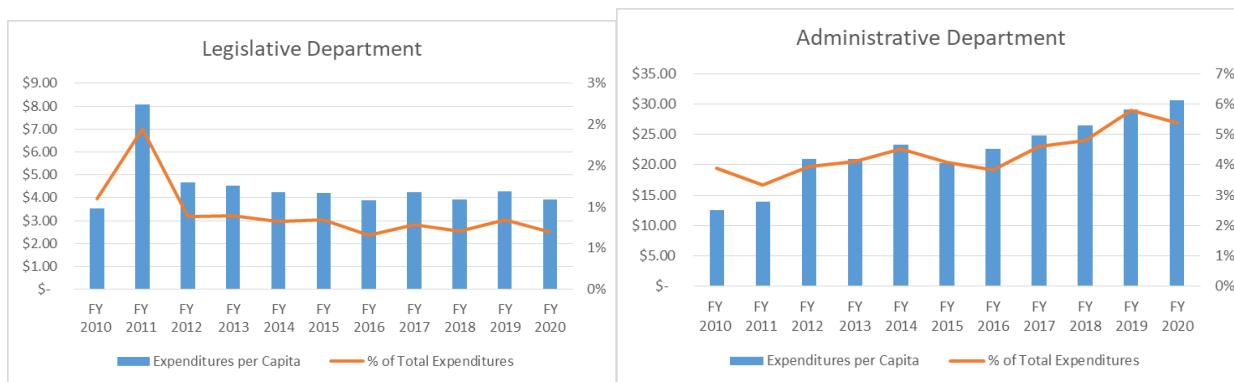
Government services should grow in proportion to the needs of those services. One of the indicators of increased needs is an increase in population. If the services provided are tightly linked to population growth, this shows that expenditures are growing at an appropriate rate. If the services provided are increasing faster than the needs of the population, the City should evaluate the increase in expenditures and if the trend is due to another indicator of increased need (e.g., crime rate, government mandate).

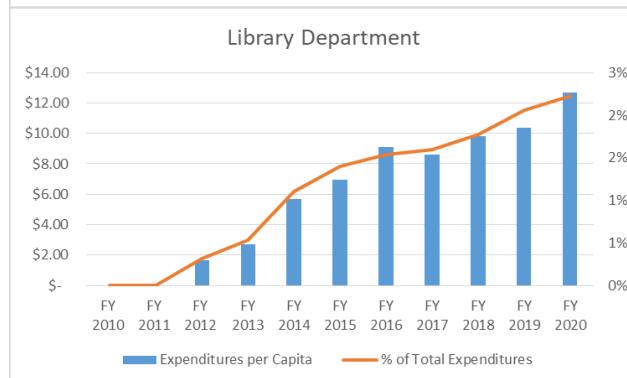
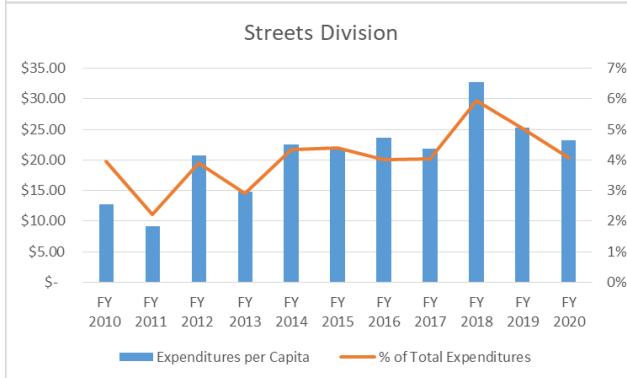
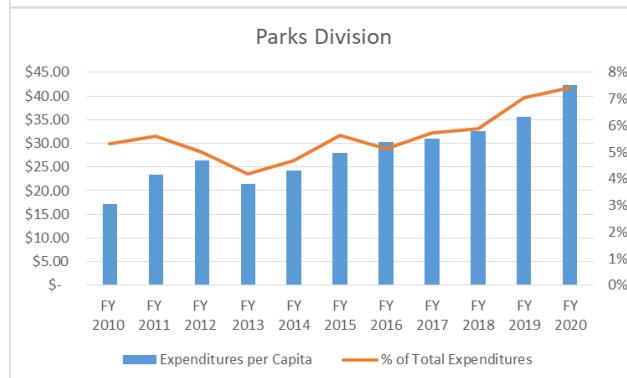
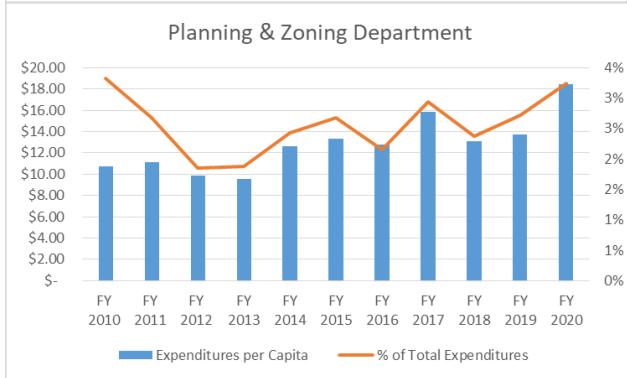
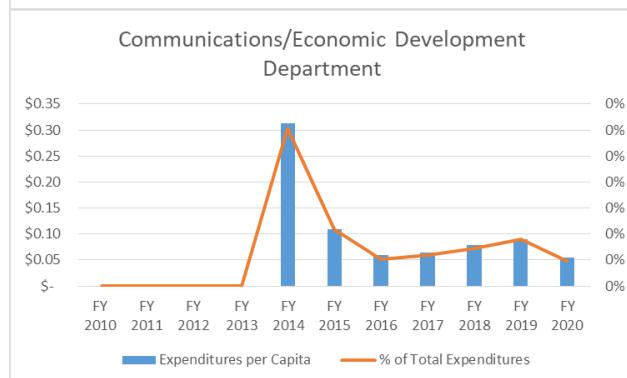
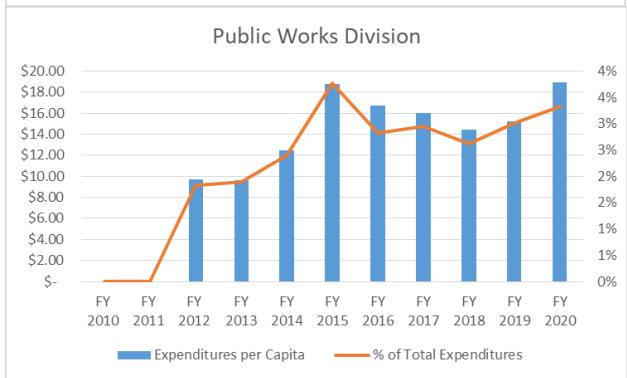
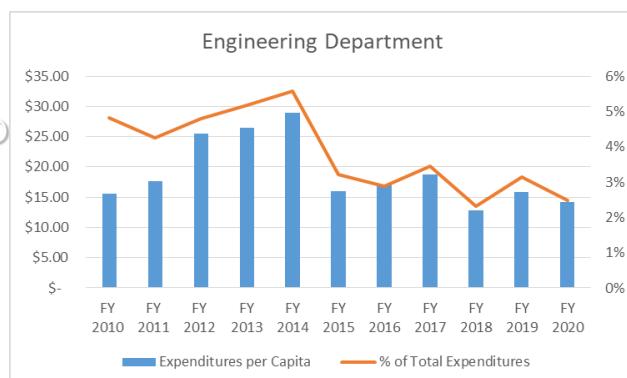
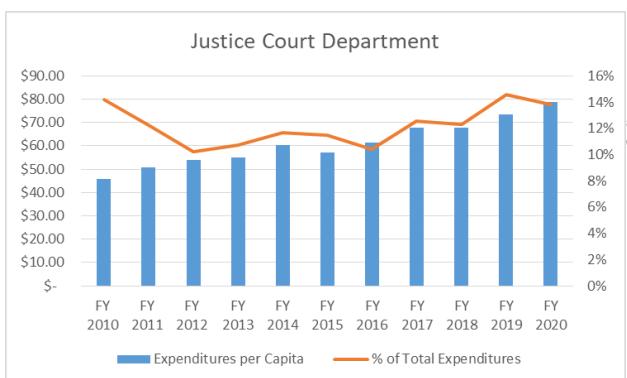
#### Negative and Critical Trend Example

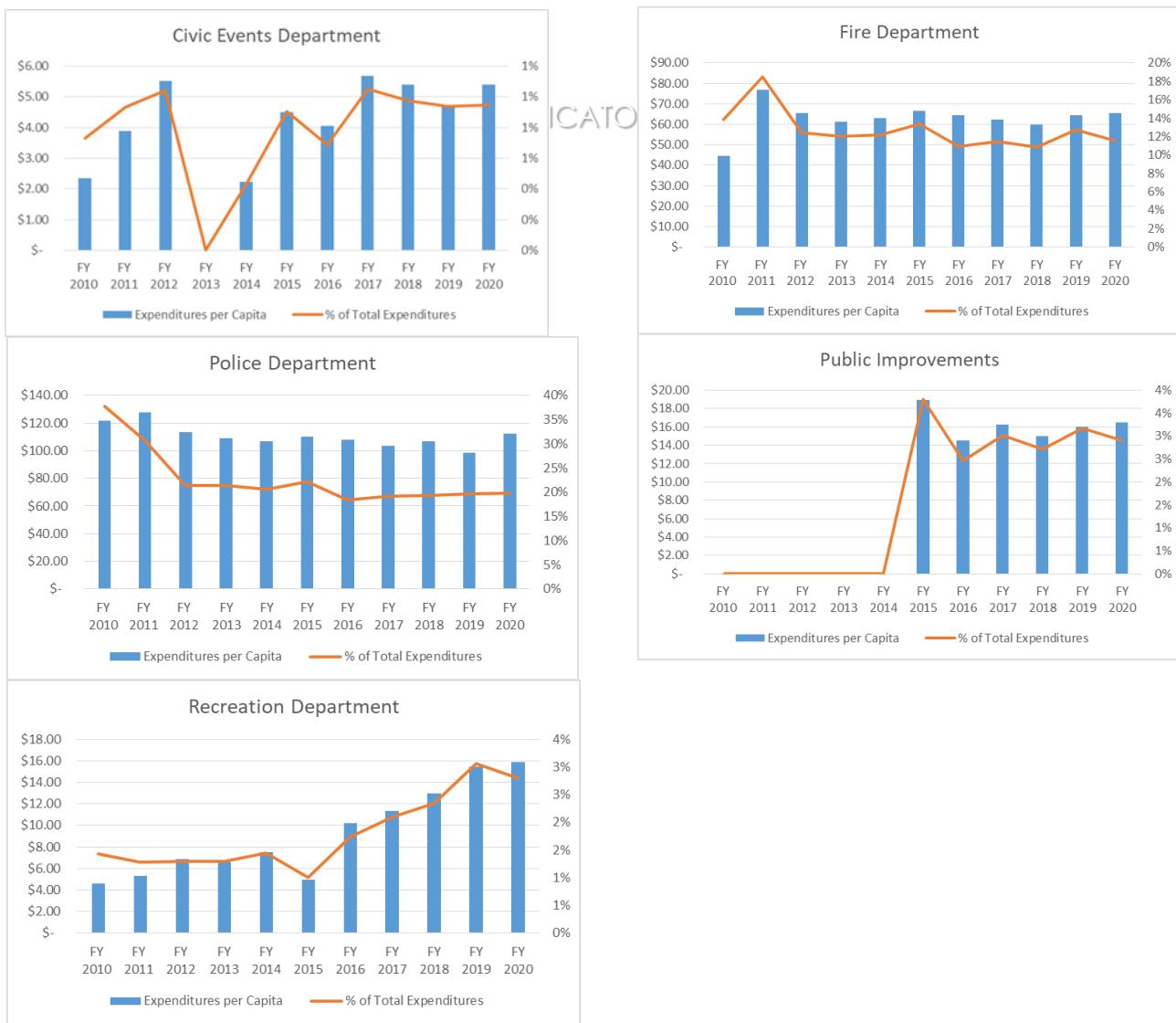
**Critical Indicator** – A trend of increasing expenditures per capita in one department over a multi-year period

**Negative Indicator** – An increase in expenditures per capita in one department

#### Current City Trend







The graphs indicate that some departments are increasing in expenditures per capita and the percent of total expenditures while others are decreasing. Some other departments appear to be leveling off. Several departments, Library and Recreation, have a negative indicator of increasing expenditures per capita and percent of total expenditures. However, some of these departments are new or were transitioned from a part-time staff to full-time staff. The City will continue to monitor these graphs to see if these departments showing a negative indicator will reach equilibrium. The City will continue to monitor the charts for any changes.

#### *Debt Service Expenditures to Total Revenues*

##### Description

This indicator is total debt service expenditures divided by total revenues (for all governmental funds). This indicator identifies the percentage of the budget used/needed for repayment of debt.

### Why is it important?

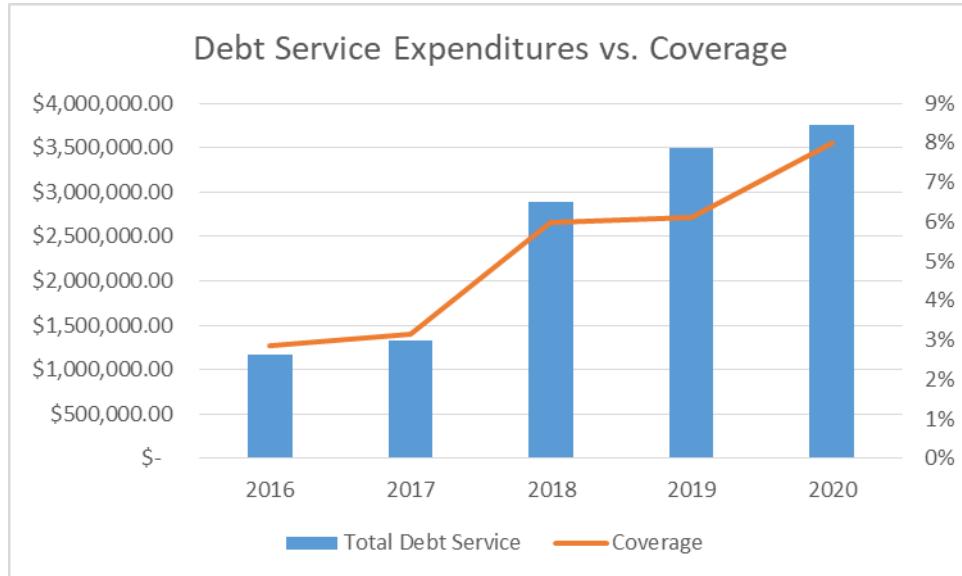
Higher debt service expenditures to total revenues is unfavorable since the entity spends more of its current budget on debt repayment. An increasing trend of debt service expenditures to total revenues may mean the percentage of budget dedicated to debt payments is increasing; and therefore, less revenue will be available for asset repair/replacement or meeting current service demands.

### Negative and Critical Trend Example

**Critical Indicator** – Percentage above 10%

**Negative Indicator** – Percentage near 10%

### Current City Trend



As indicated by the graphs, coverage of debt service expenditures is increasing. The coverage has remained below 10%. The City will continue to monitor these graphs for any changes.

## Approved Hourly Pay Ranges

| Position Title                                 | Minimum  | Midpoint | Maximum  |
|--|----------|----------|----------|
| City Manager                                   | \$ 51.80 | \$ 63.45 | \$ 75.11 |
| City Attorney                                  | \$ 48.71 | \$ 59.66 | \$ 70.62 |
| Police Chief                                   | \$ 45.77 | \$ 56.06 | \$ 66.36 |
| Assistant City Manager                         | \$ 45.31 | \$ 55.50 | \$ 65.70 |
| Public Works Director                          | \$ 44.22 | \$ 54.17 | \$ 64.12 |
| Fire Chief                                     | \$ 44.06 | \$ 53.97 | \$ 63.88 |
| Finance Director                               | \$ 41.72 | \$ 51.11 | \$ 60.49 |
| City Engineer                                  | \$ 39.87 | \$ 48.84 | \$ 57.81 |
| Planning Director                              | \$ 38.50 | \$ 47.16 | \$ 55.82 |
| Economic Development/Public Relations Director | \$ 34.70 | \$ 42.50 | \$ 50.31 |
| Human Resources Director                       | \$ 34.52 | \$ 42.29 | \$ 50.06 |
| Assistant Chief of Police                      | \$ 34.36 | \$ 42.09 | \$ 49.83 |
| Deputy Fire Chief                              | \$ 34.17 | \$ 41.85 | \$ 49.54 |
| Assistant City Attorney                        | \$ 32.32 | \$ 39.59 | \$ 46.86 |
| Library Director                               | \$ 31.32 | \$ 38.37 | \$ 45.41 |
| Building Official                              | \$ 30.93 | \$ 37.89 | \$ 44.85 |
| Engineer II                                    | \$ 29.35 | \$ 35.95 | \$ 42.56 |
| Budget/Finance Administrator                   | \$ 29.24 | \$ 35.82 | \$ 42.39 |
| Assistant Public Works Director                | \$ 29.09 | \$ 35.64 | \$ 42.18 |
| Recreation Director                            | \$ 29.02 | \$ 35.55 | \$ 42.09 |
| City Recorder                                  | \$ 28.89 | \$ 35.40 | \$ 41.90 |
| Senior Electrician                             | \$ 27.18 | \$ 33.29 | \$ 39.41 |
| Office & Facilities Administrator              | \$ 27.17 | \$ 33.28 | \$ 39.39 |
| Parks Superintendent                           | \$ 27.14 | \$ 33.24 | \$ 39.35 |
| Senior Planner                                 | \$ 26.85 | \$ 32.89 | \$ 38.94 |
| GIS Administrator                              | \$ 26.72 | \$ 32.74 | \$ 38.75 |
| Information Technologies (IT) Specialist       | \$ 26.16 | \$ 32.05 | \$ 37.94 |
| Public Improvements Lead Inspector             | \$ 25.82 | \$ 31.63 | \$ 37.43 |
| Human Resources Specialist                     | \$ 25.31 | \$ 31.01 | \$ 36.70 |
| City Treasurer                                 | \$ 24.68 | \$ 30.23 | \$ 35.79 |
| Plans Examiner                                 | \$ 23.94 | \$ 29.33 | \$ 34.72 |
| Planner II                                     | \$ 23.76 | \$ 29.10 | \$ 34.45 |
| Building Inspector III                         | \$ 23.63 | \$ 28.95 | \$ 34.26 |
| Electrician                                    | \$ 22.85 | \$ 27.99 | \$ 33.13 |
| Building Inspector II                          | \$ 22.16 | \$ 27.15 | \$ 32.14 |
| Public Improvements Inspector                  | \$ 21.59 | \$ 26.45 | \$ 31.31 |
| Engineer-In-Training (EIT)                     | \$ 21.57 | \$ 26.42 | \$ 31.28 |
| Planner I                                      | \$ 21.33 | \$ 26.13 | \$ 30.93 |
| Maintenance Supervisor                         | \$ 21.23 | \$ 26.00 | \$ 30.78 |
| GIS Specialist                                 | \$ 20.96 | \$ 25.68 | \$ 30.40 |
| Utility Billing Supervisor                     | \$ 20.87 | \$ 25.57 | \$ 30.27 |
| Civic Events Coordinator                       | \$ 20.69 | \$ 25.35 | \$ 30.00 |
| Storm Water Coordinator                        | \$ 20.28 | \$ 24.84 | \$ 29.40 |

|   |          |          |          |
|---|----------|----------|----------|
| Maintenance Worker IV                         | \$ 19.93 | \$ 24.41 | \$ 28.90 |
| Records Clerk Supervisor/Office Administrator | \$ 19.74 | \$ 24.19 | \$ 28.63 |
| Building Inspector I                          | \$ 19.72 | \$ 24.15 | \$ 28.59 |
| Code Compliance Inspector                     | \$ 18.54 | \$ 22.71 | \$ 26.88 |
| Recreation Coordinator                        | \$ 18.26 | \$ 22.36 | \$ 26.47 |
| Maintenance Worker III                        | \$ 18.23 | \$ 22.34 | \$ 26.44 |
| Deputy City Recorder                          | \$ 18.21 | \$ 22.31 | \$ 26.41 |
| Payroll & Human Resources Clerk               | \$ 18.17 | \$ 22.26 | \$ 26.34 |
| Lead Court Clerk                              | \$ 18.16 | \$ 22.25 | \$ 26.33 |
| Reserve Officer/Bailiff                       | \$ 17.77 | \$ 21.76 | \$ 25.76 |
| Code Enforcement/Animal Control Officer       | \$ 17.60 | \$ 21.56 | \$ 25.52 |
| Maintenance Worker II                         | \$ 16.77 | \$ 20.54 | \$ 24.31 |
| Administrative Assistant (Public Works)       | \$ 16.50 | \$ 20.22 | \$ 23.93 |
| Legal Assistant                               | \$ 16.19 | \$ 19.83 | \$ 23.47 |
| Victim Advocate                               | \$ 16.12 | \$ 19.75 | \$ 23.37 |
| Evidence Technician                           | \$ 15.53 | \$ 19.02 | \$ 22.52 |
| Investigation Technician                      | \$ 15.53 | \$ 19.02 | \$ 22.52 |
| Logistics Technician                          | \$ 15.53 | \$ 19.02 | \$ 22.52 |
| Library Assistant                             | \$ 15.53 | \$ 19.02 | \$ 22.52 |
| Maintenance Worker I                          | \$ 15.42 | \$ 18.89 | \$ 22.36 |
| Building Permit Technician                    | \$ 15.36 | \$ 18.82 | \$ 22.27 |
| Crossing Guard Supervisor                     | \$ 15.36 | \$ 18.81 | \$ 22.27 |
| Lead Custodian                                | \$ 15.33 | \$ 18.77 | \$ 22.22 |
| Assistant Civic Events Coordinator            | \$ 15.19 | \$ 18.61 | \$ 22.02 |
| Communities that Care Coordinator             | \$ 15.07 | \$ 18.46 | \$ 21.85 |
| Administrative Assistant (Planning)           | \$ 14.83 | \$ 18.17 | \$ 21.51 |
| Receptionist/Utility Billing Clerk            | \$ 14.38 | \$ 17.62 | \$ 20.86 |
| Records Clerk                                 | \$ 14.33 | \$ 17.56 | \$ 20.78 |
| Accounts Payable Clerk                        | \$ 14.28 | \$ 17.50 | \$ 20.71 |
| Neighborhood Watch/Volunteer Coordinator      | \$ 14.12 | \$ 17.30 | \$ 20.48 |
| Administrative Assistant (Fire)               | \$ 14.10 | \$ 17.27 | \$ 20.44 |
| ACE Court Clerk                               | \$ 13.92 | \$ 17.06 | \$ 20.19 |
| Court Clerk                                   | \$ 13.92 | \$ 17.06 | \$ 20.19 |
| Site Supervisor                               | \$ 13.19 | \$ 16.16 | \$ 19.13 |
| Library Clerk                                 | \$ 13.03 | \$ 15.97 | \$ 18.90 |
| Crossing Guard                                | \$ 12.87 | \$ 15.77 | \$ 18.66 |
| Custodian                                     | \$ 12.65 | \$ 15.50 | \$ 18.35 |
| Seasonal Maintenance                          | \$ 11.21 | \$ 13.74 | \$ 16.26 |
| Sports Official                               | \$ 11.21 | \$ 13.74 | \$ 16.26 |

*Elected or Appointed Positions*

|                            |                      |
|----------------------------|----------------------|
| City Council Member        | \$1,292.70 per month |
| Judge                      | \$4,235.74 per month |
| Mayor                      | \$2,035.71 per month |
| Planning Commission Member | \$50 per meeting     |