

# CITY OF SARATOGA SPRINGS ADOPTED BUDGET FY 2023



CITY OF SARATOGA SPRINGS  
1307 N COMMERCE DRIVE SUITE 200 SARATOGA SPRINGS, UT 84045  
PHONE: 801-766-9793

# Contents

Executive Summary	—4
City Manager’s Message	—5
Organizational Charts	—7
Elected Officials	—9
City Administration and Department Heads	—10
Saratoga Springs Long Term Goals	—11
Informational Section	—15
Community Information	—16
City Statistics	—18
Growth of the City	—20
Budget Process	—24
Budget Highlights	—29
Personnel Counts	—31
Financial Information	—32
Fund Structure and Basis of Accounting	—33
Fund Balance	—36
Revenues	—38
Expenditures	—44
Debt Service	—48
Capital Projects	—49
General Fund Summary	—50
General Fund (Fund 10)	—60
Mayor and City Council	—61
Administration	—62
Utility Billing	—65
Treasurer	—67
Recorder	—69
Legal	—71
Justice Court	—73
Non-Departmental	—75
General Government Buildings and Grounds	—76
Community Development	—77
Planning and Zoning Division	—80
Building Division	—82
Police (Including Bluffdale)	—84
Fire Department	—91
IT Services Department	—94
Public Works Department	—96
Engineering Division	—100
Public Works-Water Division	—102
Public Work-Sewer Division	—104
Public Works-Streets and Storm Drain Division	—106
Public Works-Parks Division	—108
Public Works-Public Improvements Division	—110
Recreation Department	—112
Civic Events and Communities that Care Department	—114
Library Department	—117



Enterprise Funds —	<a href="#">120</a>
Street Lighting Fund (Fund 50) —	<a href="#">121</a>
Water Fund (Fund 51) —	<a href="#">122</a>
Sewer Utility Fund (Fund 52) —	<a href="#">124</a>
Storm Drain Utility Fund (Fund 54) —	<a href="#">126</a>
Garbage Collection Utility Fund (Fund 55) —	<a href="#">127</a>
Water Rights Fund (Fund 58) —	<a href="#">128</a>
Capital Improvement Funds —	<a href="#">129</a>
Zone 2 SID Fund (Fund 24) —	<a href="#">130</a>
Storm Drain Capital Projects Fund (Fund 31) —	<a href="#">132</a>
Parks Capital Projects Fund (Fund 32) —	<a href="#">134</a>
Roads Capital Projects Fund (Fund 33) —	<a href="#">138</a>
Public Safety Capital Projects Fund (Fund 34) —	<a href="#">140</a>
Capital Projects Fund (Fund 35) —	<a href="#">142</a>
Wastewater Impact Fee Fund (Fund 53) —	<a href="#">144</a>
Culinary Water Capital Project Fund (Fund 56) —	<a href="#">146</a>
Secondary Water Impact Fee Fund (Fund 57) —	<a href="#">148</a>
Debt Service Funds —	<a href="#">150</a>
Debt Service Fund (Fund 40) —	<a href="#">151</a>
Special Revenue Funds —	<a href="#">153</a>
Community Development Renewal   Agency Fund (Fund 42) —	<a href="#">154</a>
Policies and Objectives —	<a href="#">155</a>
Glossary —	<a href="#">183</a>
Appendix A - Summary of Budget Requests —	<a href="#">194</a>
Appendix B - Financial Health Indicator —	<a href="#">216</a>
Appendix C - Approved Hourly Pay Ranges —	<a href="#">232</a>
Appendix D-Personnel —	<a href="#">236</a>

# Executive Summary





# City Manager's Message



Mayor and City Council,

The City of Saratoga Springs continues to see explosive growth in both new residents and new businesses. The FY 2022 - 23 budget is specifically tailored to address and serve this growth while keeping an open eye to the future. The City of Saratoga Springs continues to be in a strong financial position with record sales tax revenues from new businesses providing the funds to serve our residents. The following is an overview of the significant budgetary items and trends in the FY 2022 – 23 budget.

## Growth of the City

With the addition of many new businesses and residents, the City has experienced an infusion of new ideas, fresh dreams and hopes. Even with the national uncertainty caused by record inflation, Saratoga Springs has experienced strong residential and commercial growth that is creating jobs and providing needed goods and services to City residents. The City is optimistic that the strong local economy and continued population growth will result in continued growth in City funds and revenues.

With the continued growth in the local economy, the City continues to see growth in most revenue streams. Greater revenues has resulted in the City's General Fund budget growing to \$36 million for the 2023 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 while providing and growing new services and community resources for residents of Saratoga Springs.

## Capital Projects

Due to the rapid growth of the City, the City is undertaking many new capital projects. 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 been to address the growth needs of the City and have predominately been paid for with development fees and revenues. In addition, the City has conservatively issued bonds for needed infrastructure in past years (the last bond was issued in 2018) and is looking to continue this conservative approach in the future. The following are the major capital projects represented in this fiscal year's budget and were primarily funded with development related fees and fund reserves:

- Lexington Green Storm Drain Line
- Foothill Waterline and Booster Pump
- New Sewer line along Riverside Drive
- South Marina Beach Phase 1
- North Marina Dredging
- Saratoga Shoreline Project
- City Cemetery
- South Elementary Underpass
- North Fire Station Expansion
- Pony Express Connector

### 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 2022 - 22, and FY 2023 - 26 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 while staying fiscally conservative.

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

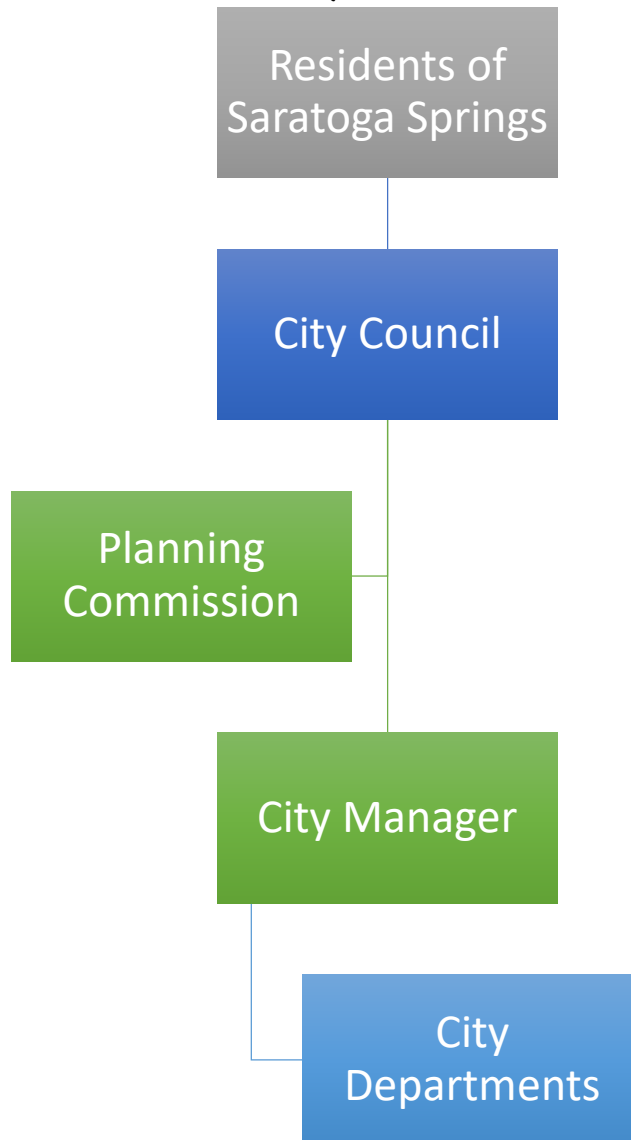
Mark Christensen  
City Manager



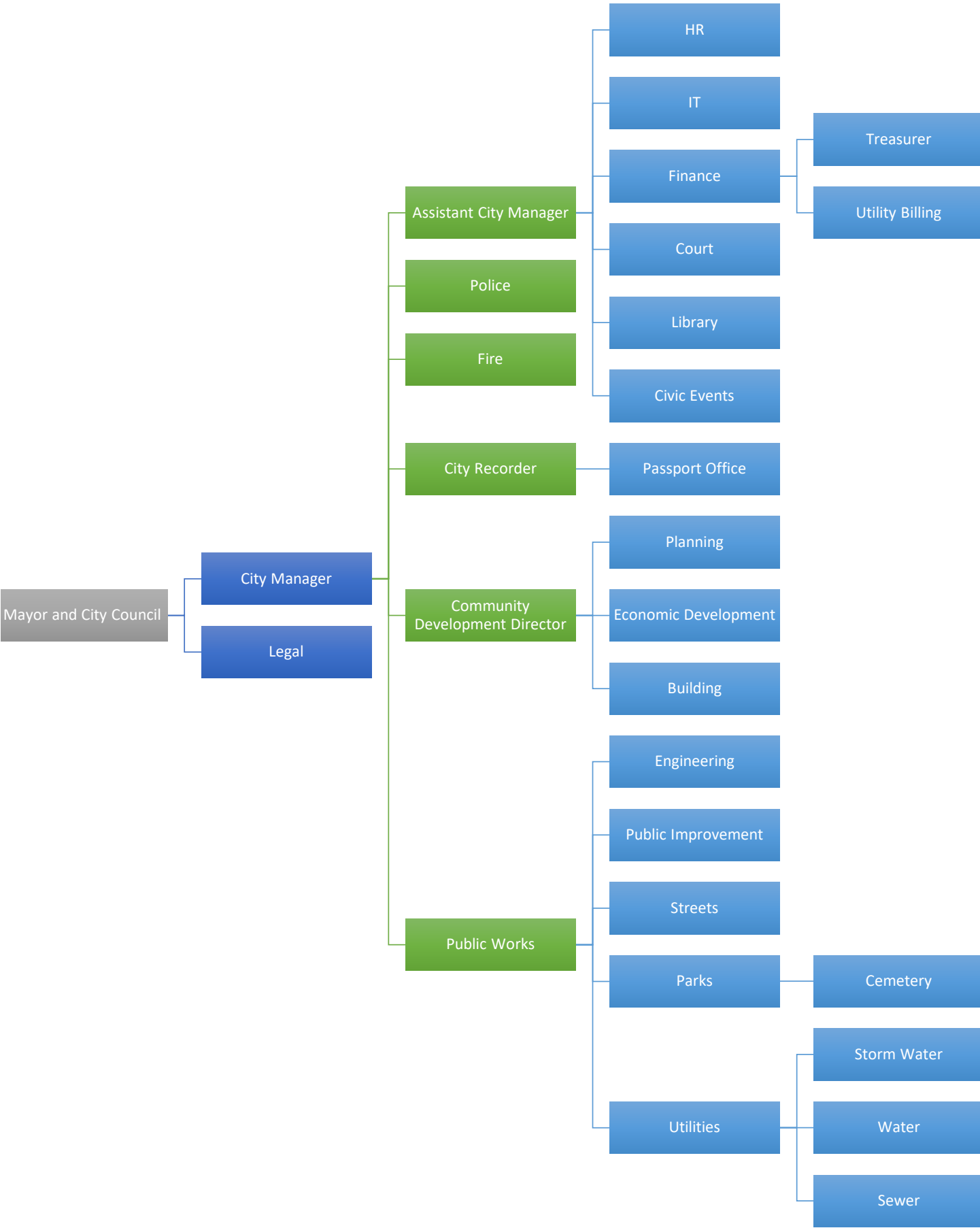


# Organizational Charts

## Overall City Structure



# City Departments





# Elected Officials



Mayor Jim Miller  
Term 2022-2026



Council Member Chris Carn  
Term 2020-2024



Council Member Michael  
McOmber  
Term 2022-2026



Council Member Chris Porter  
Term 2020-2024



Council Member Ryan Poduska  
Term 2020-2024



Council Member Stephen  
Willden  
Term 2022-2026

# City Administration and Department Heads

City Manager.....	Mark Christensen
Assistant City Manager.....	Owen Jackson
City Attorney.....	Kevin Thurman
City Recorder.....	Cindy LoPiccolo
Finance Manager.....	Chelese Rawlings
Human Resource Director.....	Laura Gamon
Community Development Director.....	Ken Young
Fire Chief.....	Jess Campbell
Library Director.....	Melissa Grygla
Planning Director.....	Sarah Carrol
Police Chief.....	Andrew Burton
Public Works Director.....	Jeremy Lapin
Recreation Director.....	Heston Williams
Treasurer.....	Brock Cleverly



# Saratoga Springs Long Term Goals

In 2021, the City Council adopted a updated 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.

## Well-Planned Growth & Housing

Saratoga Springs is projected to nearly double in the next two decades. While there are many factors related to growth that are outside of the City's authority, the City will continue to work with UDOT, Utah County, Mountainland Association of Governments (MAG) and other State agencies to address the growth-related challenges of traffic and congestion. The City will also continue to pursue state funding to alleviate strategic congestion points such as Mountain View Corridor and Foothill Blvd. At the same time, the City will continue to leverage existing code to ensure that new residential developments are properly zoned and do not exceed agreed upon density limits. Lastly the City will ensure sufficient staffing for emergency services such as fire and police to serve the growing population. By addressing growth in a proactive way, the City can ensure that future generations of residents experience the quality of life that residents currently enjoy.

## Potential Initiatives:

- » Coordinate with UDOT and State/County on addressing Redwood Road congestion
- » Secure State funding and proper development of Mountain View Corridor and Foothill Blvd
- » Continue to update, evaluate, and implement Transportation Master Plan
- » Continue to enforce policy that limits the density increase of already zoned and approved projects
- » Review and update General Plan
- » Amidst continuing growth, maintain utility service levels for existing residents
- » Continue to update Capital Facilities Plan as needed
- » Maintain appropriate staffing levels for emergency response services as the city grows
- » Continue to follow resident priorities listed in proposition 6 regarding future growth

## What Does Success Look Like?

- » Improved, reliable travel options entering and leaving the City
- » Continued attention to Redwood Road, Mountain View Corridor, and Foothill Blvd
- » General Plan and Capital Facilities Plans remain on track and continue to guide growth
- » Maintenance of appropriate emergency response staffing levels

## Economic Development

Saratoga Springs has now reached a size that begins to naturally attract businesses to operate in the City. Residents expressed a strong desire for more dining options in the city. An important step in making this possible is daytime foot traffic for those restaurants. To attract more dining options and generate more employment within Saratoga Springs, the City will continue to actively recruit businesses and support increasing the number of commercial office locations. The City will continue to streamline the development process to make it easier for businesses to begin construction and eventual operations. Highlighted by recent events, employees more frequently work from home and need access to reliable, high-speed internet. As an essential prerequisite to certain businesses joining the community, the City will also evaluate options to improve access to internet for its residents. In addition, the City will work to diversify its retail base to give residents a wider array of options, including additional dining experiences such as sit-down restaurants. Critical to success in every other area of the strategic plan is the imperative to foster growth-minded economic development and bring more high-paying jobs to Saratoga Springs to support the growing population, and fund public needs to maintain quality of life during growth.

### Potential Initiatives:

- » Continue to Implement 2018-2023 Economic Development Strategic Plan
- » Work to streamline commercial development process and communicate already streamlined processes
- » Continue to support investment in infrastructure such as broadband that can attract innovative and technology-based industry
- » Continue to recruit additional food-service businesses, including sit-down restaurants
- » Continue to expand local retail and shopping options, including hardware, grocery, clothing, and other areas
- » Continue to strategically attract and retain a mix of businesses that can provide employment opportunities
- » Continue to support commercial development of flex office warehouse space and business parks along Mountainview Corridor and Pioneer Crossing
- » Coordinate with Eagle Mountain, and Lehi, on connectivity of commercial projects

### What Does Success Look Like?

- » Growth in median wage
- » Expansion of commercial property tax base
- » Job growth
- » Presence of more diverse dining options, including sit-down restaurants
- » Improved retail and shopping options, including hardware / home improvement

### Access to Recreation & Natural Beauty

The residents of Saratoga Spring highly value the recreational amenities in the community, and desire for the City to expand and build upon the great existing parks and trails networks to continue to support the opportunity for an active lifestyle. For outdoor recreation, the City will strive to develop the North marina on Utah Lake to give residents additional access to the lake. The City will also work on updates to the Marina Park in the South for increased public use. In addition to Utah Lake, the City will continue to implement its Master Plan for Parks, Recreation, and Open Space. For indoor recreation, the City will conduct a feasibility study to assess the possibility of investing in an eventual recreation center. The City will also continue to grow its recreation programs for both youth and adults

#### Potential Initiatives:

- » Continue to implement the Parks, Recreation, and Open Space Master Plan
- » Conduct a feasibility study for a possible recreation center, including aquatic options
- » Continued growth of programs for both youth and adult recreation
- » Form plan for development of North marina on Utah Lake
- » Improve Marina Park for recreational access
- » Maintain access to Lake Mountain as a recreational amenity for pedestrians and motorists
- » Finalize purchase of remaining land for Patriot Park
- » Identify feasible expansion of library services
- » Work with the Bureau of Land Management (BLM) and SITLA to coordinate appropriate public uses of land adjacent to the City
- » Create communication plan for public access to natural amenities, including Utah Lake and Lake Mountain
- » Continue to encourage development maintaining view corridor preservation of Utah Lake and Wasatch Mountains
- » Continue to invest in the planting and expansion of the City's inventory of trees
- » Continue to negotiate open space requirements in new community developments

#### What Does Success Look Like?

- » Participation of both adults and youth in organized rec leagues and usage rate of public parks
- » Increased number of lakefront acres developed
- » Improved public access to Utah Lake as measured by usage rates
- » Increased access to trails for pedestrians and motorists (ATV, bicycle)
- » Recreation center feasibility study is completed
- » Residents are updated on public access to natural amenities
- » Increased number of new trees planted
- » View corridor preservation is encouraged

### Connected Community

Common among suburban communities is the desire for safe walkability among residential neighborhoods. Currently, there are several gaps in infrastructure between community developments that cause a physical separation between neighborhoods, and limit pedestrian safety. To help connect residents between residential developments, the City will review current contracts to identify any gaps in infrastructure that are not planned to be filled in the coming years. Based on the results of this inventory, the City will address any gaps that are not under the responsibility of developers. the City will continue to work with Alpine School District to identify safe walking routes and implement improvements as needed.

#### Potential Initiatives:

- » Review development contracts to identify any current gaps in residential infrastructure
- » Address existing infrastructure gaps between community developments
- » Invest in needed pedestrian crossings near schools and select intersections
- » Continue to enforce connectivity in new developments
- » Educate community on master trails and existing pedestrian options
- » Continue to pursue grant opportunities for walkability projects
- » Continue coordination with Alpine School District to identify safe walking paths for Saratoga Springs' schools

#### What Does Success Look Like?

- » Improved connectivity and walkability across the City
- » Reduced number of infrastructural gaps between highly populated residential developments
- » Number of residential pedestrian access points identified and zoned





# Informational Section





# Community Information

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, 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 and 2100 N, 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 approximately 50,000 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 fastest growing 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 three cities is approximately 170,000 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.

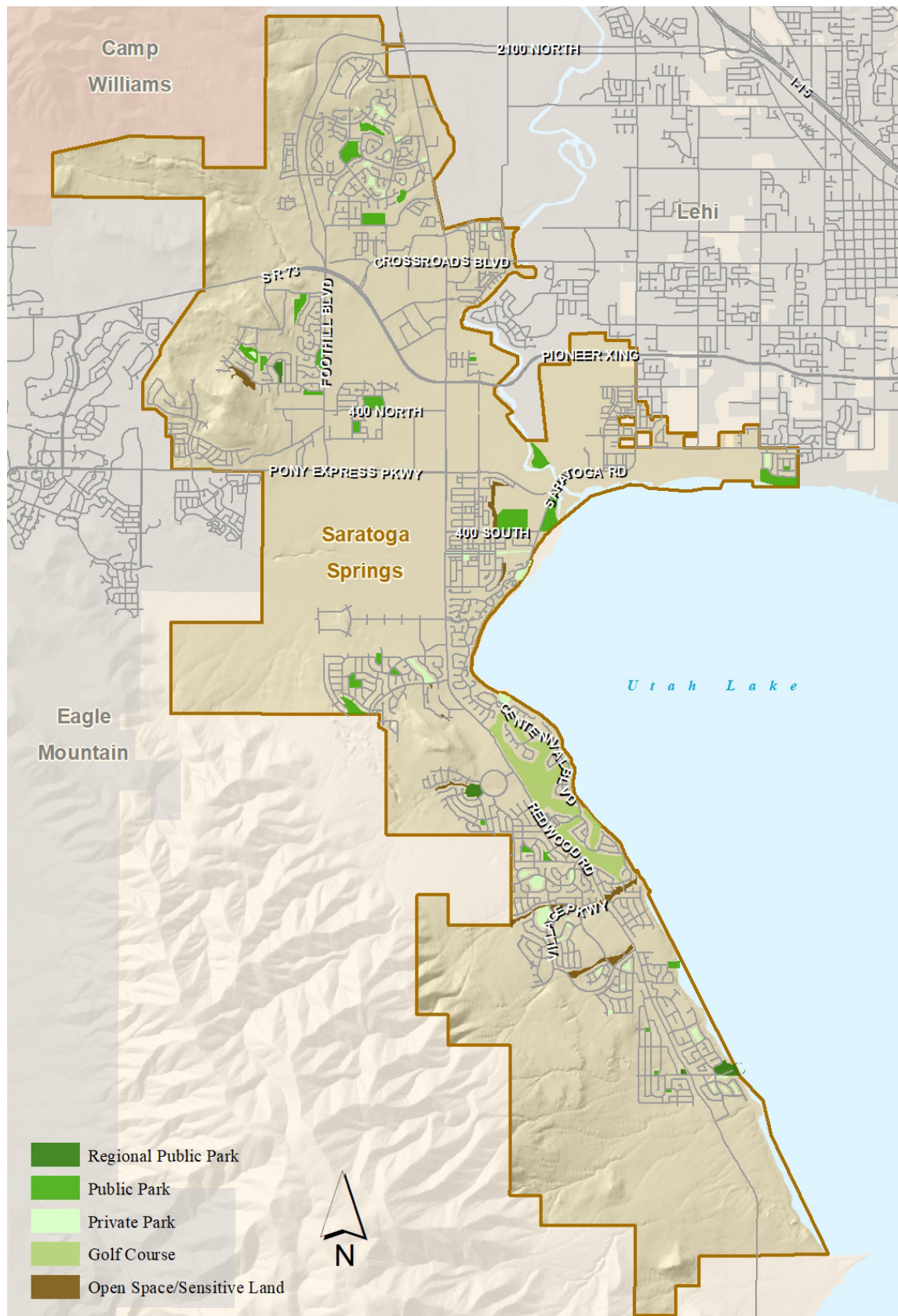
The Saratoga Springs Special Improvement District is chartered under Utah law as separate legal governmental entity. This document includes reports of these entities since the Mayor and City Council are the appointed board members for this agency.

The Saratoga Springs Community Redevelopment Agency 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 this agency.

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

City Service	Operation Indicator	For FY 2021 (As of July 2021)	For FY 2022 (As of July 2022)	% Change
<b>Fire Protection</b>	Full-time employees	24	24	0%
	Part-time employees	12	12	0%
	Fire calls for service (2021 Calendar Year)	810	593	-27%
	Medical calls for service (2021 Calendar Year)	634	1093	72%
<b>Police Protection</b>	Number of officers	42	44.75	6.5%
	Police Calls for service (2021 Calendar Year)	18,325	22,250	21%
<b>Municipal Water Services</b>	Number of connections	11,550	13,291	15%
	Culinary gallons billed per day/year	1,670/609,519	2,022/738,067	21%
	Secondary gallons billed per day/year	8,996/3,283,397	10,721/3,913,297	19%
<b>Municipal Refuse Services</b>	First cans	8,858	10,292	16%
	Second and Third cans	2,916	3,349	15%
	Recycle cans	8,918	10,365	16%
<b>Business Licenses</b>	Licenses issued	424	509	20%
<b>Building and Construction</b>	Building permits issued (2021 Calendar Year)	1,922	2,623	36%
	Single family permits issued (2021 Calendar Year)	980	1,112	13%
	Multi-family permits issued (2021 Calendar Year)	150	651	334%
<b>Parks and Recreation</b>	Flag football participants	426	376	-12%
	Basketball participants	1,610	2,344	46%
	Soccer participants	4,709	5,091	8%
	Baseball participants	2,866	1,505	-47%
	Volleyball participants	521	739	42%
	Track participants	197	191	-3%



## Capital Assets by Function

Type of Asset	Asset Indicator	FY 2021	FY 2022	% Change
<b>Streets</b>	Lane miles maintained	258.7	282.9	9%
	Street lights	2,537	2,725	7%
<b>Fire Protection</b>	Fire stations	2	2	0%
	Fire Hydrants	1,952	2,131	9%
	Fire pumping vehicles	3	3	0%
<b>Police Protection</b>	Police stations	1	1	0%
<b>Education</b>	High schools	1	1	0%
	Junior high schools	2	2	0%
	Elementary schools	8	8	0%
	Charter schools	1	1	0%
<b>Municipal Water Facilities</b>	Miles of water lines	183.6	199.7	9%
	Miles of sewer lines	159.5	162.7	2%
<b>Parks and Recreation</b>	Parks	29	31	7%
	Park and open space acreage	264	330	25%



# 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 32%, 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

Year (Calendar)	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%	39,085
2021	15%	46,220

## Saratoga Springs Forecasted Population

Year (Calendar)	10 Year Percentage Growth	Forecasted Population
2020 (Past)		39,085
2030	104%	79,815
2040	47%	117,641
2050	18%	138,600

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 on the next page show both historical and projected planning application and building permit counts.

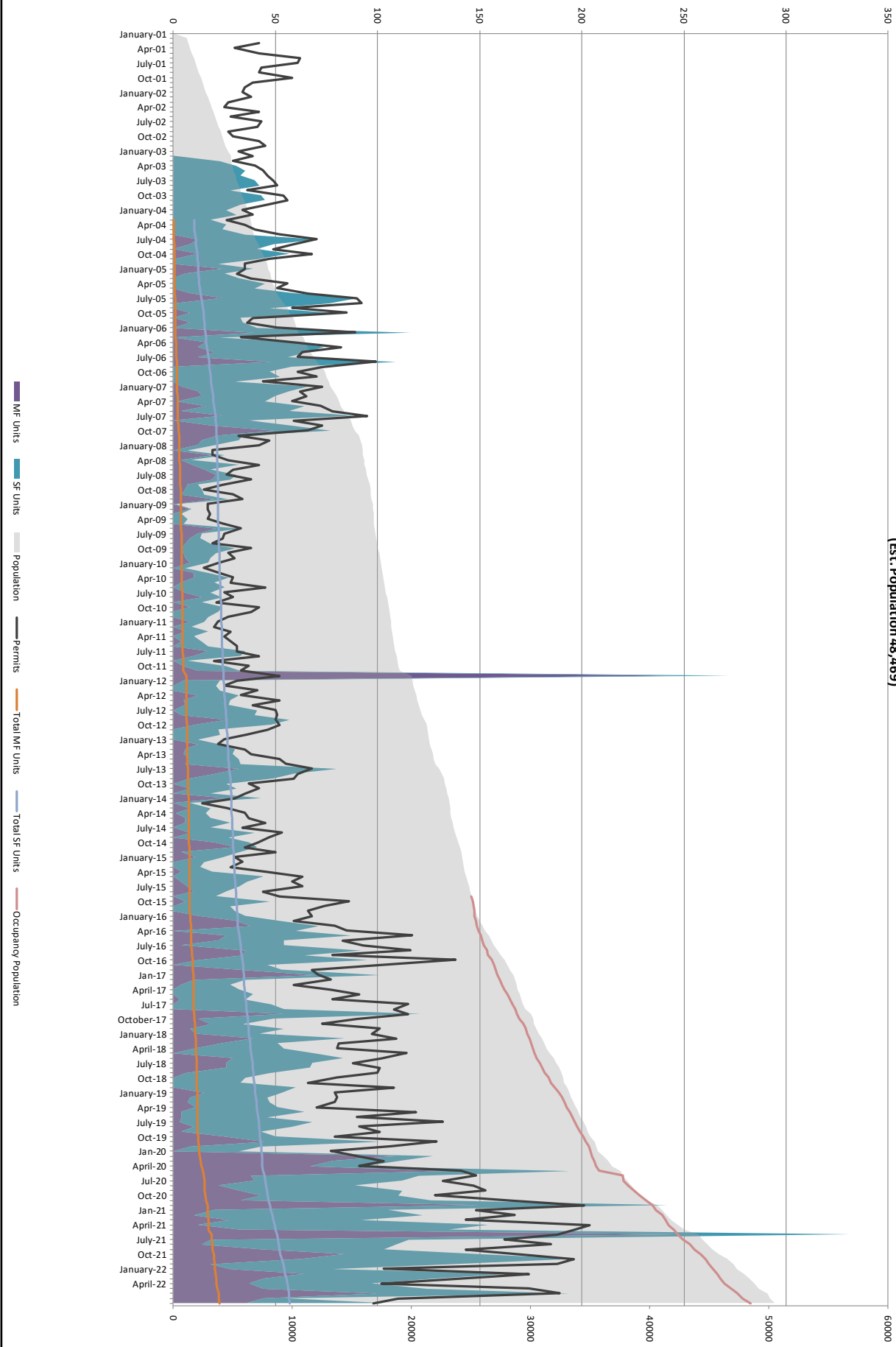
## Saratoga Springs Building Permits

Year (Calendar)	Percent Change	Count
2011	65%	679
2012	-16%	572
2013	13%	649
2014	-13%	562
2015	38%	773
2016	74%	1,343
2017	-17%	1,116
2018	-3%	1,079
2019	8%	1,165
2020	15%	1,725
2021	25%	2,149
2022		1000 (Projected)





# **Building Permit Time Series Data** (Est. Population 48,459)



## Planning Applications

Application Type	2017	2018	2019	2020	2021
Ag Protection	2	0	0	0	0
Annexation	9	2	2	0	3
Appeal	1	0	0	0	0
Change of Use	5	2	1	2	3
Code Amendment	0	4	4	0	1
Community Plan/Amend	8	9	1	1	4
Concept Use	11	16	20	18	14
Conditional Use	8	3	2	0	0
Final Plat	38	30	26	22	50
Home Occupation	9	6	3	8	1
Generall Plan Amendment	2	4	0	0	1
Lot Line Adjustment	1	2	0	1	1
MDA/Annexed	1	0	2	0	0
Minor Subdivision	5	5	6	2	0
Other	0	1	0	0	0
Plat Amendment	10	13	2	6	11
Preliminary Plat	28	22	9	9	24
Preliminary Plat/Final Plat	-	-	-	28	37
Rezone/GPA	3	6	6	1	5
Sign Permit	36	20	42	13	49
Site Plan - New/Amend	16	16	23	18	48
Subdivision Exception	-	-	-	7	4
Temporary Site/Sign	3	13	14	24	28
Variance	7	1	1	0	2
Village Plan/Amend	2	6	6	11	7
<b>Total Applications</b>	<b>292</b>	<b>181</b>	<b>179</b>	<b>171</b>	<b>318</b>
<b>Average Applicaitons per Week</b>	<b>5.62</b>	<b>3.48</b>	<b>3.44</b>	<b>3.29</b>	<b>6.11</b>

# Budget Process

## Basis of Budgeting

This budget document is prepared using the modified-accrual basis for all funds, the same basis used to prepare the City's financial statements in the Comprehensive Annual Financial Report. The modified accrual method is a governmental accounting method where revenue is recognized when it becomes measurable and available. Expenditures are typically recognized in the period in which the liability is incurred. Budgets are prepared annually, with regular review with each department director. All funds included in the budget book are legally appropriated by the City Council.

## Budget Administration and Methodology

Saratoga Springs City's Finance Division in the Administrative Services Department assists the City Manager in preparing the City's budget, following regulations from the Utah State Auditor's Office and within approved guidelines listed in the Utah Municipal Code 10.6 Uniform Fiscal Procedures for Utah Cities. The budget team works closely together to present to the City Council a balanced budget. The balanced budget methodology means that revenue is greater than expenditures, revenue equals expenditures, or revenue and appropriated fund balance equals expenditures. An approved budget is required for any fund that will have expenditures throughout the year. Further budget policies and processes will be discussed throughout the budget book.

## Budget Process

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

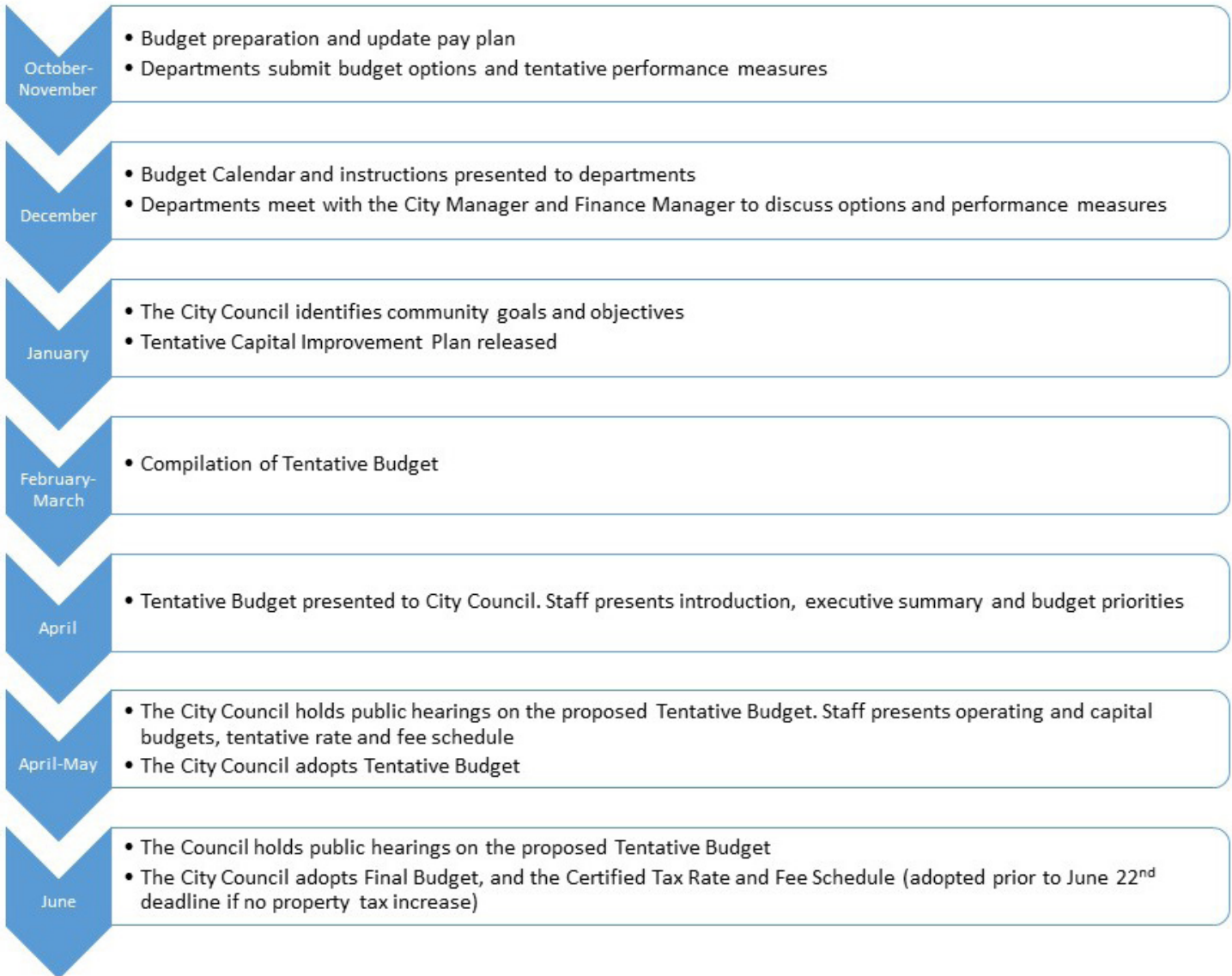
Requests for increased funding or levels of service should be considered at one time rather than in isolation or on a “piecemeal” basis. This policy does not preclude budget adjustments pursuant to state laws, but encourages that budget decisions, where possible, be part of the comprehensive process.

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 01, 2021**

*Christopher P. Morill*

**Executive Director**



# Budget Highlights

Staff is pleased to submit the proposed budget for the City of Saratoga Springs, Utah for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

This budget is the result of many hours and the contributions of Council members, the public, employees and City leadership. Staff have submitted a budget that is conservative and utilizes fund balance to address critical needs of the City to protect the long-term goals and objectives.

Preparation for the Fiscal Year 2023 budget began in November 2021 with the City Manager and the budget team looking at early revenue forecasts, projected retirement and insurance increases, and department needs for the Fiscal Year 2023.

The budget team met with the City Manager to monitor and plan for the following:

- Revenue Needs & Forecasts
- Budget Expenses & Shortfalls
- Changes in Payroll, Retirement, Health Insurance, Operation and Maintenance Needs, Capital Needs, Vehicle Replacement, Adequacy of Fees & Taxes

The 2023 budget supports our ongoing goal of continued fiscal health with a sustainable budget. Monies are invested in capital improvements, vehicle replacement and employees. Saratoga Spring City employees are among the greatest and most critical assets the City has, and by investing in them, we are better able to recruit, develop, and retain top employees.

## Capital Projects of Note

With the City's rapid population growth, the City needs to expand and maintain its infrastructure. The following projects are needed at this time:

- ◇ **Lexington Green Storm Drain Line**  
New Storm Drain Line running from Fairfield to 400 N
- ◇ **Foothill Waterline and Booster Pump**  
The City is constructing a new Booster Pump and a waterline running from Talus Ridge to Pony Express.
- ◇ **South Marina Beach Phase 1**  
The City is undertaking improvements to the South Marina Beach to create a park by Utah Lake and another access point to Utah Lake for City residents.
- ◇ **North Marina Dredging**  
The is dredging the harbour of the North Marina.
- ◇ **Saratoga Shoreline Project**  
Various improvements around the North Marina.
- ◇ **City Cemetary**  
The City is continuing work on providing a City cemetary.
- ◇ **South Elementary Underpass**  
The City is building an underpass underneath Redwood Road to provide greater connectivity to a school
- ◇ **North Fire Station Expansion**  
Expanding the North Fire station to provide more space for personnel

◇ **Pony Express Connector**

Extending Pony Express from saratoga Road to the Jordan River.

New Positions

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, including promotions of current staff. The approved personnel requests are summarized below. Any unapproved personnel requests are located in the budget request appendix.

### FY 2023 New Personnel

Title	Employment Type	Department	FTE's	Reason for New Position
GIS Technician	Full-time	IT Services	1	Position is being added to address the increased demand for GIS and Cityworks data
Administrative Assistant	Part-time	Planning	.75	Position is being added to accommodate the growth of planning activity within the City
Patrol Officer	Full-time	Police	1	Position is being added to address an increase in calls
Utility Billing Clerk	Full-Time	Utility Billing	1	Position is being added to accommodate the growth of Utility Billing activity within the City due to population growth
Maintenance 2	Full-time	Secondary Water	1	Position helps the City keep up with maintenance needs brought about by new growth
Maintenance 1	Full-time	Sewer	1	Position helps the City keep up with maintenance needs brought about by new growth
Maintenance 1	Full-time	Storm Drain	1	Position helps the City keep up with maintenance needs brought about by new growth
Total New*			6.75	

\*Does not include reclassified positions, positions moved between departments or positions allotted additional hours

# Personnel Counts

Department	FY 2020-21	FY 2021-22	FY 2022-23
Recorder	2.00	2.25	2.75
Administration	12.25	14.00	14.00
Building	10.14	12.46	12.46
Planning	6.70	8.08	9.08
Legislative	0.00	0.00	0.00
Utility Billing	4.00	4.25	5.25
Treasurer	1.00	1.00	1.00
Public Works	59.00	58.34	64.33
Fire	32.06	33.78	33.78
Engineering	4.00	4.33	4.33
Recreation	6.14	6.254	8.40
Attorney	3.25	6.625	7.00
Police	55.93	59.525	61.09
Court	2.31	2.65	2.65
Community Development	2.87	2.00	2.00
Civic Events	2.00	2.058	2.75
Library	8.12	9.124	9.124
IT	3.00	3	5.00
<b>Total</b>	<b>214.77*</b>	<b>229.70</b>	<b>245.00</b>

\*Estimated totals for those years



# Financial Information





# 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 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:

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.

## Functional Units by Fund Type

Fund Type	Fund Category	Department/Individual Fund
Governmental	General (10)	Administrative
		Planning
		Engineering
		Building
		Parks
		Streets
		Public Works
		Public Improvements
		Treasurer
		Recorder
		Legal
		Justice Court
		Civic Events
		Library
		Recreation
		Community Development
		Utility Billing
		Police
		Police-Bluffdale
		Fire
		Non-Departmental
		General City Buildings
	Debt Service	Debt Service (40)
	Special Revenue Funds	Zone 2 SID (24)
		CDRA (42)
	Capital Projects	Parks and Open Space (32)
		Public Safety (34)
		Streets (33)
		Storm Drains (31)
		General Capital Projects (35)
Proprietary	Enterprise	Water (51)
		Sewer (52)
		Storm Drain (54)
		Street Lighting (50)
		Garbage (55)
	Capital Projects	Wastewater Impact Fee (53)
		Culinary Water Impact Fee (56)
		Secondary Water Impact Fee (57)
		Water Rights (58)

# 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 2021.

Ending Fund Balance Available for Appropriation					
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
General (10)	\$3,662,232	\$4,412,943	\$7,332,119	\$10,410,408	\$9,011,128
Street Lighting (22)	\$398,845	-	-	-	-
SSD Street Lighting (23)	\$32,869	-	-	-	-
Zone 2 SID (24)	\$4,496,600	\$4,427,030	\$243,662	\$6,747,983	\$184,518
Storm Drain Capital (31)	\$1,269,716	\$1,813,861	\$2,241,099	\$950,114	\$(193,528)
Parks Capital (32)	\$1,497,951	\$2,376,564	\$3,131,390	\$3,963,359	\$628,447
Roads Capital (33)	\$3,023,906	\$1,491,582	\$1,989,979	\$3,354,929	\$10,026,492
Public Safety (34)	\$2,483,372	\$2,374,539	\$21,926	\$701,058	\$1,382,839
General Capital Proj (35)	\$8,610,092	\$6,268,554	\$6,495,878	\$9,904,111	\$20,771,589
CDRA (42)	-	-	*New*	\$71,156	\$38,892
Street Lighting (50)	\$83,878	\$1,032,451	\$548,344	\$576,476	\$668,338
Water (51)	\$2,814,977	\$3,040,533	\$548,344	\$6,129,253	\$8,832,181
Sewer (52)	\$5,340,190	\$5,957,578	\$7,056,006	\$9,039,734	\$11,123,830
Wastewater Capital (53)	\$(207,883)	\$1,387,858	\$(1,671,708)	\$3,274,747	\$(4,040,793)
Storm Drain (54)	\$149,651	\$857,281	\$1,142,490	\$1,539,669	\$2,388,776
Garbage (55)	\$218,828	\$353	\$134,292	\$(106,912)	\$251,841
Water Capital Proj (56)	\$565,159	\$343,500	\$247,743	\$(285,548)	\$3,195,514
Secondary Capital Proj (57)	\$2,306,149	\$2,943,905	\$4,675,132	\$5,140,646	\$4,261,755
Water Rights (58)	\$5,624,964	\$8,976,257	\$12,708,341	\$16,286,744	\$6,489,994
<b>Ending Fund Balance</b>	<b>\$42,011,503</b>	<b>\$47,704,796</b>	<b>\$51,597,341</b>	<b>\$77,688,927</b>	<b>\$75,021,813</b>
This includes Cash, Current Liabilities, and Current Receivables					



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

Beginning Fund Balance Available for Appropriation					
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
General (10)	\$3,662,232	\$4,412,943	\$7,332,119	\$10,401,408	\$9,011,128
Street Lighting (22)	\$398,845	-	-	-	-
SSD Street Lighting (23)	\$32,869	-	-	-	-
Zone 2 SID (24)	\$4,496,600	\$4,427,030	\$243,662	\$6,747,983	\$184,518
Storm Drain Capital (31)	\$1,269,716	\$1,813,861	\$2,241,662	\$950,114	\$(193,528)
Parks Capital (32)	\$1,497,951	\$2,376,564	\$3,141,390	\$3,963,359	\$628,447
Roads Capital (33)	\$3,023,906	\$1,491,582	\$1,985,979	\$3,354,929	\$10,026,492
Public Safety (34)	\$2,483,372	\$2,374,539	\$21,926	\$701,058	\$1,382,839
Generla Capital Proj (35)	\$8,610,092	\$6,268,554	\$6,495,878	\$9,904,111	\$20,771,589
CDRA (42)	-	-	*New*	\$71,156	\$38,892
Street Lighting (50)	\$83,878	\$1,032,451	\$548,344	\$576,476	\$668,338
Water (51)	\$2,814,977	\$3,040,533	\$5,294,648	\$6,129,253	\$8,832,181
Sewer (52)	\$5,340,190	\$5,957,578	\$7,056,006	\$9,039,734	\$11,123,830
Wastewater Capital (53)	\$(207,883)	\$1,387,858	\$(1,671,708)	\$3,274,747	\$(4,040,793)
Storm Drain (54)	\$149,651	\$857,281	\$1,142,490	\$1,539,669	\$2,388,776
Garbage (55)	\$218,828	\$353	\$134,292	\$(106,912)	\$251,841
Water Capital Proj (56)	\$565,159	\$343,500	\$247,743	\$(285,548)	\$3,195,514
Secondary Capital Pro (57)	\$2,306,149	\$2,943,905	\$4,675,132	\$5,140,646	\$4,261,755
Water Rights (58)	\$5,264,964	\$8,976,257	\$12,708,341	\$16,286,744	\$6,489,994
<b>Beginning Fund Balance</b>	<b>\$42,011,503</b>	<b>\$47,704,789</b>	<b>51,598,341</b>	<b>\$77,688,927</b>	<b>\$75,021,813</b>
This includes Cash, Current Liabilities, and Current Receivables					



# 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.

## Government Wide Revenues by Fund, Percentage Change from Prior Year and as Percentage of Total Revenues

<b>Revenues By Fund</b>	<b>2022 Actuals</b>	<b>2023 Budget</b>	<b>2024 Plan</b>	<b>2025 Plan</b>	<b>2026 Plan</b>	<b>2027 Plan</b>
<b>General (10)</b>	36,278,724	36,263,441	36,753,464	37,842,635	38,964,482	40,119,984
% Change from Prior Year	18%	0%	1%	3%	3%	3%
% of Total Revenues	45%	43%	43%	44%	44%	45%
<b>Zone 2 SID (24)</b>	202,538	358,000	358,000	358,000	358,000	358,000
% Change from Prior Year	-23%	77%	0%	0%	0%	0%
% of Total Revenues	0%	0%	0%	0%	0%	0%
<b>Storm Drain Capital (31)</b>	1,726,649	667,789	667,689	667,689	667,789	667,689
% Change from Prior Year	-1%	-61%	0%	0%	0%	0%
% of Total Revenues	2%	1%	1%	1%	1%	1%
<b>Parks Capital (32)</b>	2,542,996	7,901,000	7,901,000	7,901,000	7,901,000	7,901,000
% Change from Prior Year	-24%	211%	0%	0%	0%	0%
% of Total Revenues	3%	9%	9%	9%	9%	9%
<b>Roads Capital (32)</b>	2,097,762	1,520,421	1,520,421	1,520,421	1,520,421	1,520,421
% Change from Prior Year	-2%	-28%	0%	0%	0%	0%
% of Total Revenues	3%	2%	2%	2%	2%	2%
<b>Public Safety (34)</b>	888,287	1,056,326	1,056,326	1,056,326	1,056,326	1,056,326
% Change from Prior Year	-14%	19%	0%	0%	0%	0%
% of Total Revenues	1%	1%	1%	1%	1%	1%
<b>General Capital Proj (35)</b>	10,473,176	7,487,351	7,487,351	7,487,351	7,487,351	7,487,351
% Change from Prior Year	0%	-29%	0%	0%	0%	0%
% of Total Revenues	13%	9%	9%	9%	9%	9%
<b>Debt Service (40)</b>	291,788	293,500	293,500	293,500	293,500	293,500
% Change from Prior Year	0%	0%	0%	0%	0%	0%
% of Total Revenues	0%	0%	0%	0%	0%	0%
Cont. Next Page						

Revenues By Fund	2022 Actuals	2023 Budget	2024 Plan	2025 Plan	2026 Plan	2027 Plan
<b>CDRA (42)</b>	760,000	760,000	760,000	760,000	760,000	760,000
% Change from Prior Year	145%	0%	0%	0%	0%	0%
% of Total Revenues	1%	1%	1%	1%	1%	1%
<b>Street Lighting (50)</b>	514,751	514,843	514,843	514,843	514,843	514,843
% Change from Prior Year	20%	0%	0%	0%	0%	0%
% of Total Revenues	1%	1%	8%	8%	8%	8%
<b>Water (51)</b>	7,864,495	7,259,893	7,235,000	7,235,000	7,235,000	7,235,000
% Change from Prior Year	2%	-8%	0%	0%	0%	0%
% of Total Revenues	10%	9%	8%	8%	8%	8%
<b>Sewer (52)</b>	6,135,425	5,400,000	5,400,000	5,400,000	5,400,000	5,400,000
% Change from Prior Year	9%	-12%	0%	0%	0%	0%
% of Total Revenues	8%	6%	6%	6%	6%	6%
<b>Wastewater Capital (53)</b>	1,146,182	700,000	700,000	700,000	700,000	700,000
% Change from Prior Year	-56%	-39%	0%	0%	0%	0%
% of Total Revenues	1%	1%	1%	1%	1%	1%
<b>Storm Drain (54)</b>	1,571,179	1,471,546	1,471,546	1,471,546	1,471,546	1,471,546
% Change from Prior Year	54%	-6%	0%	0%	0%	0%
% of Total Revenues	2%	2%	2%	2%	2%	2%
<b>Garbage (55)</b>	2,175,052	2,306,258	2,306,258	2,306,258	2,306,258	2,306,258
% Change from Prior Year	27%	6%	0%	0%	0%	0%
% of Total Revenues	3%	3%	3%	3%	3%	3%
<b>Water Capital Proj (56)</b>	2,525,659	5,200,000	5,200,000	5,200,000	5,200,000	5,200,000
% Change from Prior Year	-27%	106%	0%	0%	0%	0%
% of Total Revenues	3%	6%	6%	6%	6%	6%
Cont. Next Page						



Revenues By Fund	2022 Actuals	2023 Budget	2024 Plan	2025 Plan	2026 Plan	2027 Plan
<b>Secondary Capital Proj (57)</b>	2,387,498	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
% Change from Prior Year	-5%	5%	0%	0%	0%	0%
% of Total Revenues	3%	3%	3%	3%	3%	3%
<b>Water Rights (58)</b>	1,471,684	3,460,000	3,460,000	3,460,000	3,460,000	3,460,000
% Change from Prior Year	42%	135%	0%	0%	0%	0%
% of Total Revenues	2%	4%	4%	4%	4%	4%
<b>Total Revenues</b>	<b>81,053,845</b>	<b>85,120,368</b>	<b>85,585,498</b>	<b>86,674,669</b>	<b>87,796,516</b>	<b>88,952,018</b>

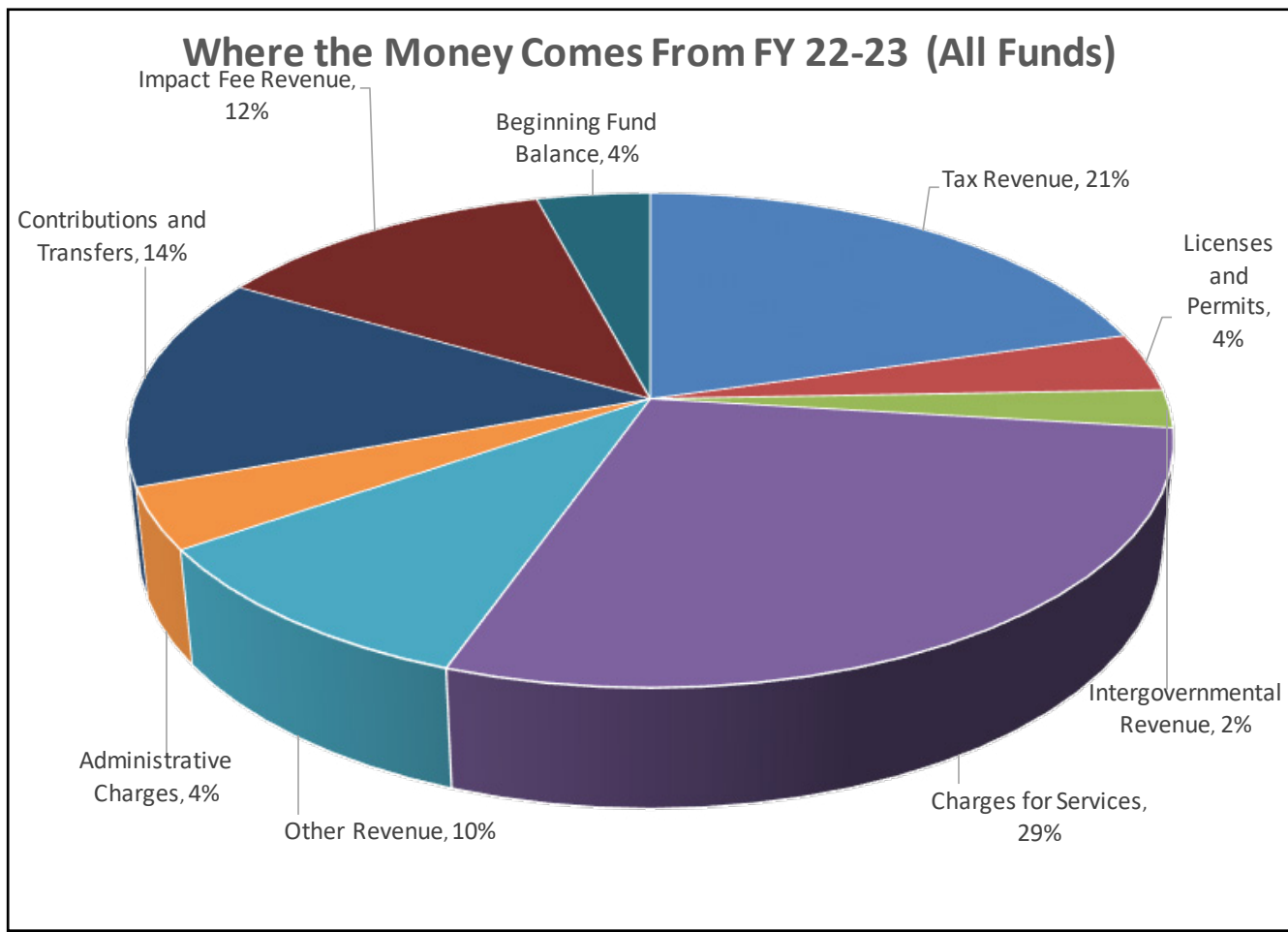
Government Wide Revenues by Major Object, Percentage Change from Prior Year, and as Percentage of Total Revenues

Revenues by Major Object	2022 Actuals	2023 Budget	2024 Plan	2025 Plan	2026 Plan	2027 Plan
<b>Tax Revenue</b>	16,566,946	17,506,073	18,031,256	18,572,193	19,129,359	19,703,240
% Change from Prior Year	27%	6%	3%	3%	3%	3%
% of Total Revenues	20%	21%	21%	22%	22%	22%
<b>Licenses and Permits</b>	3,498,965	3,271,076	3,271,076	3,369,208	3,470,284	3,574,393
% Change from Prior Year	7%	-7%	0%	3%	3%	3%
% of Total Revenues	4%	4%	4%	4%	4%	4%
<b>Intergovernmental Revenue</b>	3,518,120	2,115,526	2,115,526	2,178,991	2,244,361	2,311,692
% Change from Prior Year	29%	-40%	0%	3%	3%	3%
% of Total Revenues	4%	2%	2%	3%	3%	3%
<b>Charges for Services</b>	27,170,518	24,262,163	24,249,003	24,453,712	24,664,561	24,881,737
% Change from Prior Year	13%	-11%	0%	1%	1%	1%
% of Total Revenues	34%	29%	28%	28%	28%	28%
<b>Other Revenue</b>	4,465,519	8,486,754	8,439,861	8,519,975	8,602,493	8,687,487
% Change from Prior Year	3%	90%	-1%	1%	1%	1%
% of Total Revenues	6%	10%	10%	10%	10%	10%
<b>Administrative Charges</b>	2,550,335	3,393,766	3,393,766	3,495,579	3,600,447	3,708,460
% Change from Prior Year	-9%	33%	0%	3%	3%	3%
% of Total Revenues	3%	4%	4%	4%	4%	4%

Cont. Next Page

<b>Revenues by Major Object</b>	<b>2022 Actuals</b>	<b>2023 Budget</b>	<b>2024 Plan</b>	<b>2025 Plan</b>	<b>2026 Plan</b>	<b>2027 Plan</b>
<b>Contributions and Transfers</b>	11,524,964	11,948,423	11,948,423	11,948,423	11,948,423	11,948,423
% Change from Prior Year	4%	4%	0%	0%	0%	0%
% of Total Revenues	14%	14%	14%	14%	14%	14%
<b>Impact Fee Revenue</b>	15,324,521	10,630,000	10,630,000	10,630,000	10,630,000	10,630,000
% Change from Prior Year	-23%	-10%	0%	0%	0%	0%
% of Total Revenues	20%	15%	12%	12%	12%	12%
<b>Bond Revenue</b>	0	0	0	0	0	0
% Change from Prior Year	0%	0%	0%	0%	0%	0%
% of Total Revenues	0%	0%	0%	0%	0%	0%
<b>Grant Revenue</b>	0	0	0	0	0	0
% Change from Prior Year	0%	0%	0%	0%	0%	0%
% of Total Revenues	0%	0%	0%	0%	0%	0%
<b>Beginning Fund Balance</b>	0	3,506,587	3,506,587	3,506,587	3,506,587	3,506,587
% Change from Prior Year	-100%	0%	0%	0%	0%	0%
% of Total Revenues	0%	0%	4%	4%	4%	4%
<b>Total Revenues</b>	<b>81,053,845</b>	<b>85,120,368</b>	<b>85,585,498</b>	<b>86,674,669</b>	<b>87,796,516</b>	<b>88,952,018</b>

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



#### 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

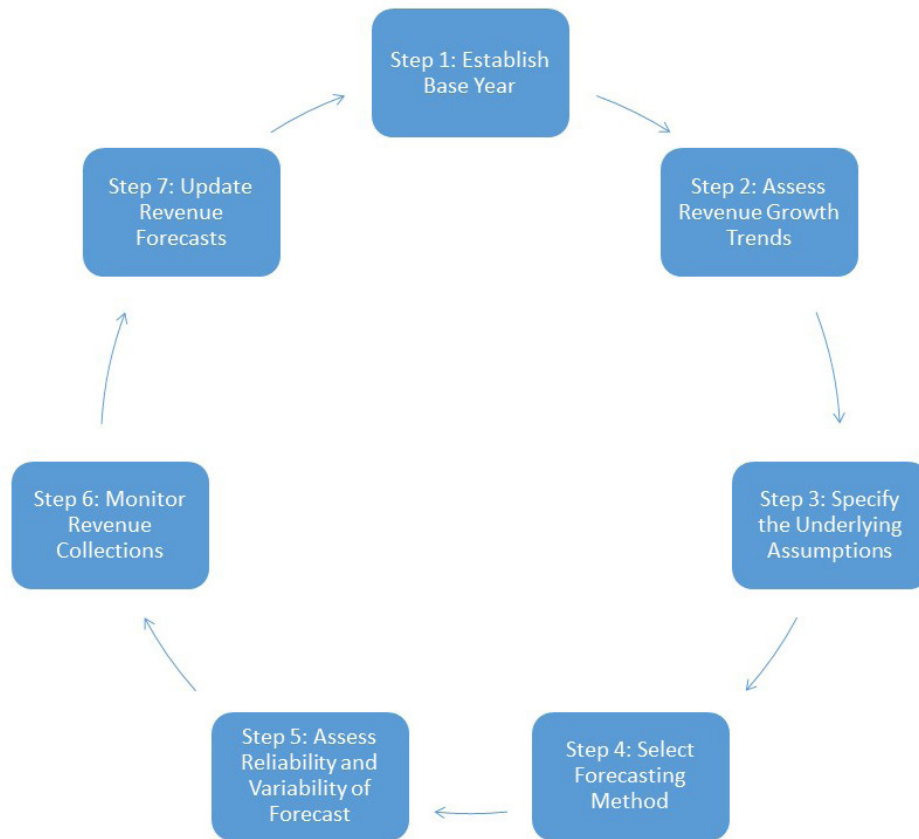
#### Methodology

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.

### Revenue Forecasting





# 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.

## Government Wide Expenditures by Fund, by Percent Change, and as Percentage of Total Expenditures

<b>Expenditures by Fund</b>	<b>2022 Actuals</b>	<b>2023 Budget</b>	<b>2024 Plan</b>	<b>2025 Plan</b>	<b>2026 Plan</b>	<b>2027 Plan</b>
<b>General (10)</b>	37,132,815	36,263,441	36,080,441	36,025,941	36,025,941	36,025,941
% Change from Prior Year	18%	-2%	-1%	0%	0%	0%
% of Total Exp.	42%	42%	53%	53%	53%	53%
<b>Zone 2 SID (24)</b>	262,739	358,000	358,000	358,000	358,000	358,000
% Change from Prior Year	-9%	36%	0%	0%	0%	0%
% of Total Exp.	0%	0%	1%	1%	1%	1%
<b>Storm Drain Capital (31)</b>	2,812,655	382,644	315,145	315,145	315,145	315,145
% Change from Prior Year	-6%	-86%	-18%	0%	0%	0%
% of Total Exp.	3%	0%	0%	0%	0%	0%
<b>Parks Capital (32)</b>	8,223,706	8,001,000	1,201,000	1,201,000	1,201,000	1,201,000
% Change from Prior Year	197%	-3%	-85%	0%	0%	0%
% of Total Exp.	9%	9%	2%	2%	2%	2%
<b>Roads Capital (33)</b>	5,694,532	5,386,071	1,158,421	1,158,421	1,158,421	1,158,421
% Change from Prior Year	556%	-5%	-78%	0%	0%	0%
% of Total Exp.	6%	6%	2%	2%	2%	2%
<b>Public Safety (34)</b>	283,812	1,056,326	0	0	0	0
% Change from Prior Year	-1%	272%	-100%	0%	0%	0%
% of Total Exp.	0%	1%	0%	0%	0%	0%
<b>General Capital Proj (35)</b>	1,901,286	7,462,351	7,462,351	7,462,351	7,462,351	7,462,351
% Change from Prior Year	5%	292%	0%	0%	0%	0%
% of Total Exp.	2%	9%	11%	11%	11%	11%
<b>Debt Service (40)</b>	246,115	293,500	293,500	293,500	293,500	293,500
% Change from Prior Year	-15%	19%	0%	0%	0%	0%
% of Total Exp.	0%	0%	0%	0%	0%	0%
Cont. Next Page						

<b>Expenditures by Fund</b>	<b>2022 Actuals</b>	<b>2023 Budget</b>	<b>2024 Plan</b>	<b>2025 Plan</b>	<b>2026 Plan</b>	<b>2027 Plan</b>
<b>CDRA (42)</b>	760,000	760,000	760,000	760,000	760,000	760,000
% Change from Prior Year	145%	0%	0%	0%	0%	0%
% of Total Exp.	4%	3%	3%	3%	3%	3%
<b>Street Lighting (50)</b>	347,214	494,843	494,843	494,843	494,843	494,843
% Change from Prior Year	1%	48%	0%	0%	0%	0%
% of Total Exp.	0%	1%	1%	1%	1%	1%
<b>Water (51)</b>	4,972,952	5,871,338	6,703,355	6,703,355	6,703,355	6,703,355
% Change from Prior Year	8%	18%	14%	0%	0%	0%
% of Total Exp.	6%	7%	8%	8%	8%	8%
<b>Sewer (52)</b>	3,913,312	5,746,670	5,746,670	5,746,670	5,746,670	5,746,670
% Change from Prior Year	15%	47%	0%	0%	0%	0%
% of Total Exp.	4%	7%	8%	8%	8%	8%
<b>Wastewater Capital (53)</b>	1,308,756	700,000	115,000	115,000	115,000	115,000
% Change from Prior Year	-72%	-47%	-84%	0%	0%	0%
% of Total Exp.	1%	1%	0%	0%	0%	0%
<b>Storm Drain (54)</b>	665,650	991,409	1,471,546	1,471,546	1,471,546	1,471,546
% Change from Prior Year	9%	121%	48%	0%	0%	0%
% of Total Exp.	1%	2%	2%	2%	2%	2%
<b>Garbage (55)</b>	1,849,334	2,306,258	2,306,258	2,306,258	2,306,258	2,306,258
% Change from Prior Year	-3%	25%	0%	0%	0%	0%
% of Total Exp.	2%	3%	3%	3%	3%	3%
<b>Water Capital Proj (56)</b>	505,384	4,365,000	1,325,000	1,325,000	1,325,000	1,325,000
% Change from Prior Year	479%	764%	-70%	0%	0%	0%
% of Total Exp.	1%	5%	2%	2%	2%	2%
<b>Secondary Capital Proj (57)</b>	5,715,426	2,190,867	2,190,867	2,190,867	2,190,867	2,190,867
Cont. Next Page						

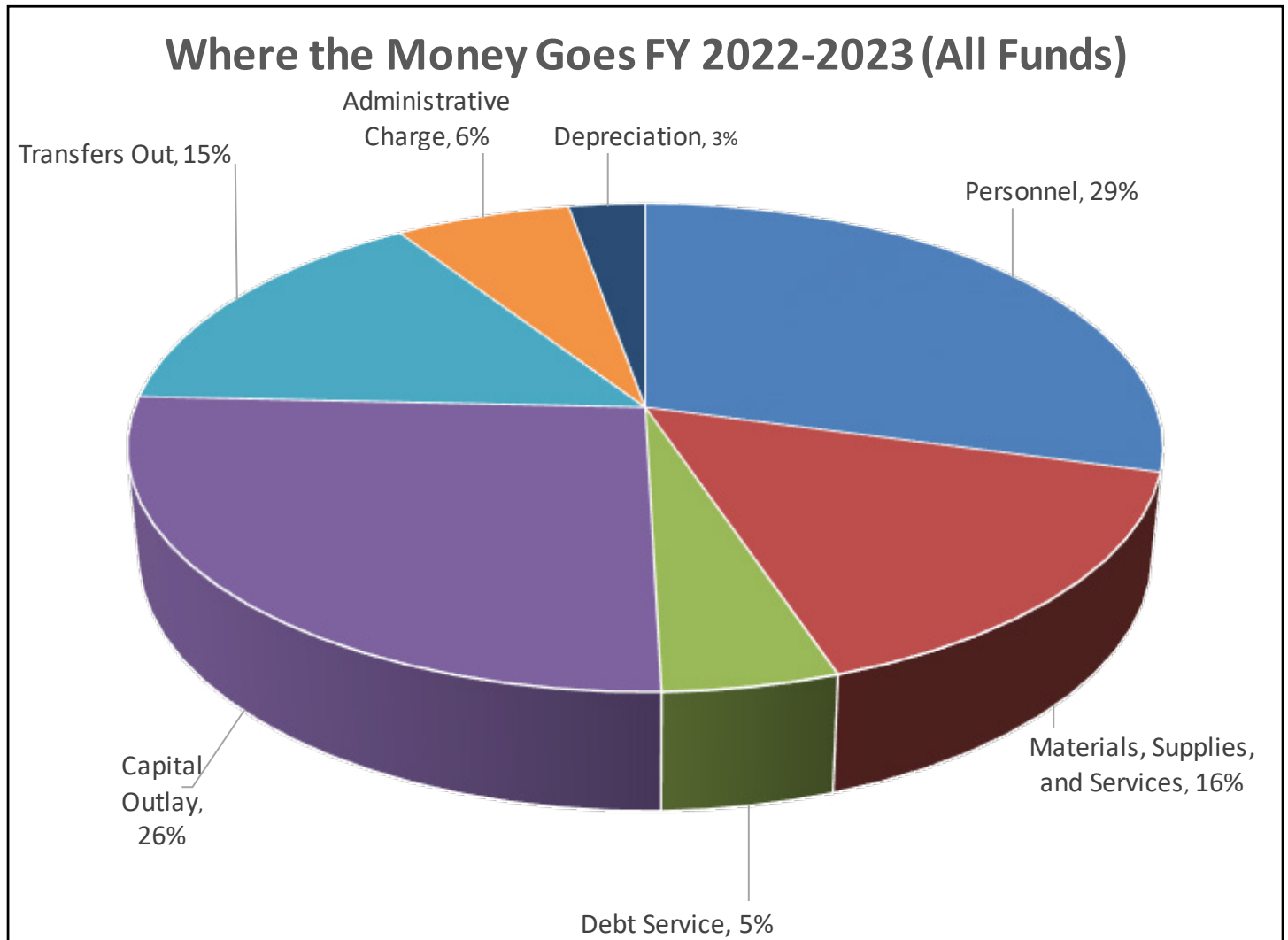
<b>Expenditures by Fund</b>	<b>2022 Actuals</b>	<b>2023 Budget</b>	<b>2024 Plan</b>	<b>2025 Plan</b>	<b>2026 Plan</b>	<b>2027 Plan</b>
% Change from Prior Year	280%	-56%	0%	0%	0%	0%
% of Total Revenues	6%	3%	3%	3%	3%	3%
<b>Water Rights (58)</b>	1,011,856	3,460,000	460,000	460,000	460,000	460,000
% Change from Prior Year	-70%	1172%	-87%	0%	0%	0%
% of Total Exp.	2%	14%	1%	1%	1%	1%
<b>Total Expenditures</b>	<b>89,465,576</b>	<b>86,089,719</b>	<b>68,442,398</b>	<b>68,387,898</b>	<b>68,387,898</b>	<b>68,387,898</b>

Government Wide Expenditures by Object, by Percentage Change, and as Percentage of Total Expenditures

<b>Expenditures by Major Object</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Plan</b>	<b>2025 Plan</b>	<b>2026 Plan</b>	<b>2027 Plan</b>
<b>Personnel</b>	19,798,999	25,397,135	25,366,635	25,366,635	25,366,635	25,366,635
% Change from Prior Year	20%	28%	0%	0%	0%	0%
% of Total Exp.	22%	29%	37%	37%	37%	37%
<b>Materials, Supplies, and Services</b>	23,495,716	13,592,993	11,167,616	11,167,616	11,167,616	11,167,616
% Change from Prior Year	150%	-42%	-18%	0%	0%	0%
% of Total Exp.	26%	16%	16%	16%	16%	16%
<b>Debt Service</b>	2,574,231	4,110,317	4,228,876	4,228,876	4,228,876	4,228,876
% Change from Prior Year	18%	60%	3%	0%	0%	0%
% of Total Exp.	3%	5%	6%	6%	6%	6%
<b>Capital Outlay</b>	26,836,845	22,365,376	6,408,650	6,354,150	6,354,150	6,354,150
% Change from Prior Year	77%	-15%	-71%	-1%	0%	0%
% of Total Exp.	30%	26%	9%	9%	9%	9%
<b>Transfer Out</b>	12,236,024	13,085,912	13,371,057	13,371,057	13,371,057	13,371,057
% Change from Prior Year	8%	7%	2%	0%	0%	0%
% of Total Exp.	14%	15%	20%	20%	20%	20%
<b>Administrative Charge</b>	4,500,316	5,102,986	5,464,563	5,464,563	5,464,563	5,464,563
% Change from Prior Year	-4%	24%	7%	0%	0%	0%
% of Total Exp.	5%	6%	8%	8%	8%	8%
<b>Depreciation</b>	-	2,435,000	2,435,000	2,435,000	2,435,000	2,435,000
% Change from Prior Year	0%	0%	0%	0%	0%	0%
% of Total Exp.	0%	3%	4%	4%	4%	4%
<b>Total Expenditures</b>	<b>89,442,131</b>	<b>86,089,719</b>	<b>68,442,398</b>	<b>68,387,898</b>	<b>68,387,898</b>	<b>68,387,898</b>



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



\*Transfers Out refers to monies being moved from one fund to another (ex. transferring money from the General Fund to the Garbage Fund)

# 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					
	2016	2017	2018	2019	2020
Debt Limit	\$60,067,207	\$63,029,814	\$72,021,658	\$88,267,513	\$108,097,043

The City currently has no property tax debt as of FY 2022-23.

## 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 Water Revenue Bond, a 2017 Sales Tax Revenue Bond and a 2018 Sewer Bond.

## Bond Rating

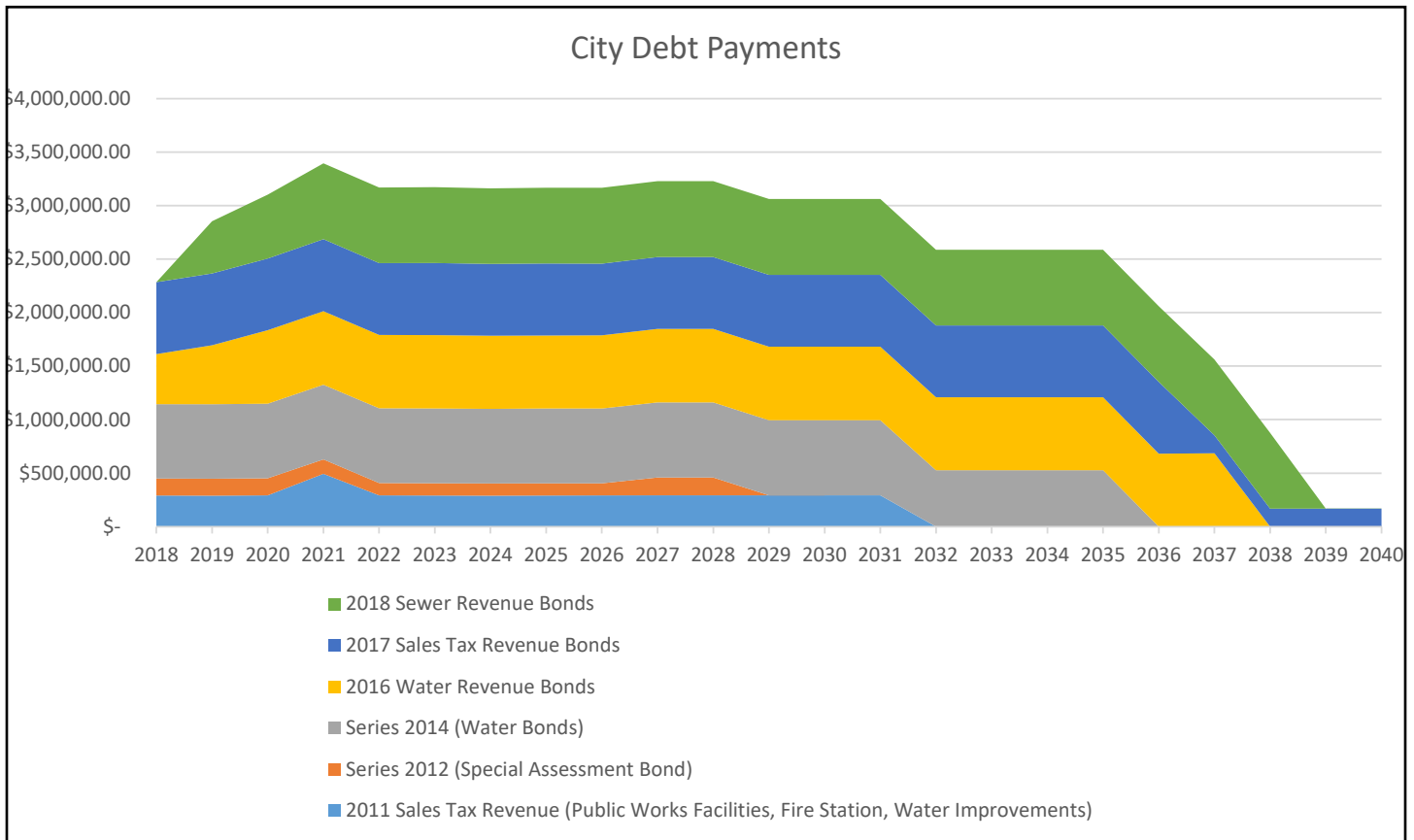
In 2022, the City of Saratoga Springs received an updated bond rating. The City received an AA- rating and a stable outlook from Standard and Poor's ratings agency. An AA- rating from Standard and Poor's indicates that the City has a "very strong capacity to meet its financial commitments." Standard and Poor's identified several factors that lead to this high rating including:

- Growing customer base with participation in the broad and diverse Provo-Orem MSA economy
- Good operational and Financial Management Assessment including long-range financial and capital planning with management's identification of growth needs and system reliability
- 

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.





# General Fund Summary

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

## General Fund Revenues

Revenues	2022 Actuals	2023 Budget	2024 Plan	2025 Plan	2026 Plan	2027 Plan
Tax	16,566,946	17,506,073	18,031,256	18,572,193	19,129,359	19,703,240
Licenses & Permits	3,498,965	3,271,076	3,271,076	3,369,208	3,470,284	3,574,393
Intergovernmental	3,518,120	2,155,526	2,115,526	2,178,991	2,244,361	2,311,692
Charges for Service	7,279,071	6,836,722	6,823,612	7,028,321	7,239,170	7,456,346
Other Revenue	2,865,287	2,692,481	2,670,481	2,750,595	2,833,113	2,918,107
Administrative Charges	2,550,335	3,393,766	3,393,766	3,495,579	3,600,447	3,708,460
Contributions and Transfers	-	447,747	447,747	447,747	447,747	447,747
<b>Fund Operating Revenues</b>	<b>36,278,724</b>	<b>36,263,441</b>	<b>36,753,464</b>	<b>37,842,635</b>	<b>38,964,482</b>	<b>40,119,984</b>
<b>% Change from Prior Period</b>	<b>18%</b>	<b>0%</b>	<b>1%</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

## General Fund Expenditures

Expenditures	2022 Actuals	2023 Budget	2024 Plan	2025 Plan	2026 Plan	2027 Plan
Legislative	162,312	179,615	179,615	179,615	179,615	179,615
Administrative	1,568,413	1,667,772	1,667,772	1,667,772	1,667,772	1,667,772
Utility Billing	322,704	444,650	444,650	444,650	444,650	444,650
Treasure	458,223	412,643	412,643	412,643	412,643	412,643
Recorder	187,011	263,913	263,913	263,913	263,913	263,913
Attorney	638,999	747,761	747,761	747,761	747,761	747,761
Justice Court	288,598	327,297	327,297	327,297	327,297	327,297
Non-Departmental	767,497	776,114	776,114	776,114	776,114	776,114
General Gov Build-ings & Grounds	297,562	366,311	366,311	366,311	366,311	366,311
Planning & Zoning	878,888	1,141,191	1,141,191	1,141,191	1,141,191	1,141,191
Community Development	323,715	424,759	424,759	424,759	424,759	424,759
Police	6,667,193	7,683,190	7,671,190	7,671,190	7,671,190	7,671,190
Fire	3,980,697	4,579,558	4,579,558	4,579,558	4,579,558	4,579,558
Building	1,275,278	1,680,579	1,530,579	1,530,579	1,530,579	1,530,579
Streets	907,527	1,259,205	1,259,205	1,259,205	1,259,205	1,259,205
Engineering	735,193	717,267	717,267	717,267	717,267	717,267

Cont. Next Page

<b>Expenditures</b>	<b>2022 Actuals</b>	<b>2023 Budget</b>	<b>2024 Plan</b>	<b>2025 Plan</b>	<b>2026 Plan</b>	<b>2027 Plan</b>
IT Services	383,629	496,877	496,877	496,877	496,877	496,877
Public Improvements	648,410	692,559	692,559	692,559	692,559	692,559
Public Works	913,740	867,256	867,256	867,256	867,256	867,256
Parks	1,586,242	2,058,793	2,058,793	2,058,793	2,058,793	2,058,793
Recreation	906,845	982,468	961,468	961,468	961,468	961,468
Library Services	590,655	717,577	717,577	717,577	717,577	717,577
Civic Events	327,417	405,028	405,028	405,028	405,028	405,028
Misc. Expenses	81,043	92,500	92,500	92,500	92,500	92,500
<b>Total Fund Operating Expenditures</b>	<b>24,896,791</b>	<b>28,986,882</b>	<b>28,803,882</b>	<b>28,749,382</b>	<b>28,749,382</b>	<b>28,749,382</b>
Transfer and Other Uses	12,236,024	7,276,559	7,276,559	7,276,559	7,276,559	7,276,559
<b>Total Fund Expenditures</b>	<b>37,132,815</b>	<b>36,263,441</b>	<b>36,080,441</b>	<b>36,025,941</b>	<b>36,025,941</b>	<b>36,025,941</b>
<b>% Change from Prior Period</b>	<b>18%</b>	<b>15%</b>	<b>-1%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>

## **General Fund Revenues**

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**

<b>Saratoga Springs Property Tax</b>			
<b>Type</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Projected</b>
Property Taxes	4,382,201	4,621,600	4,760,248
Property Tax Redemptions	264,216	344,464	354,798
<b>Total</b>	<b>4,646,417</b>	<b>4,966,064</b>	<b>2,557,523</b>

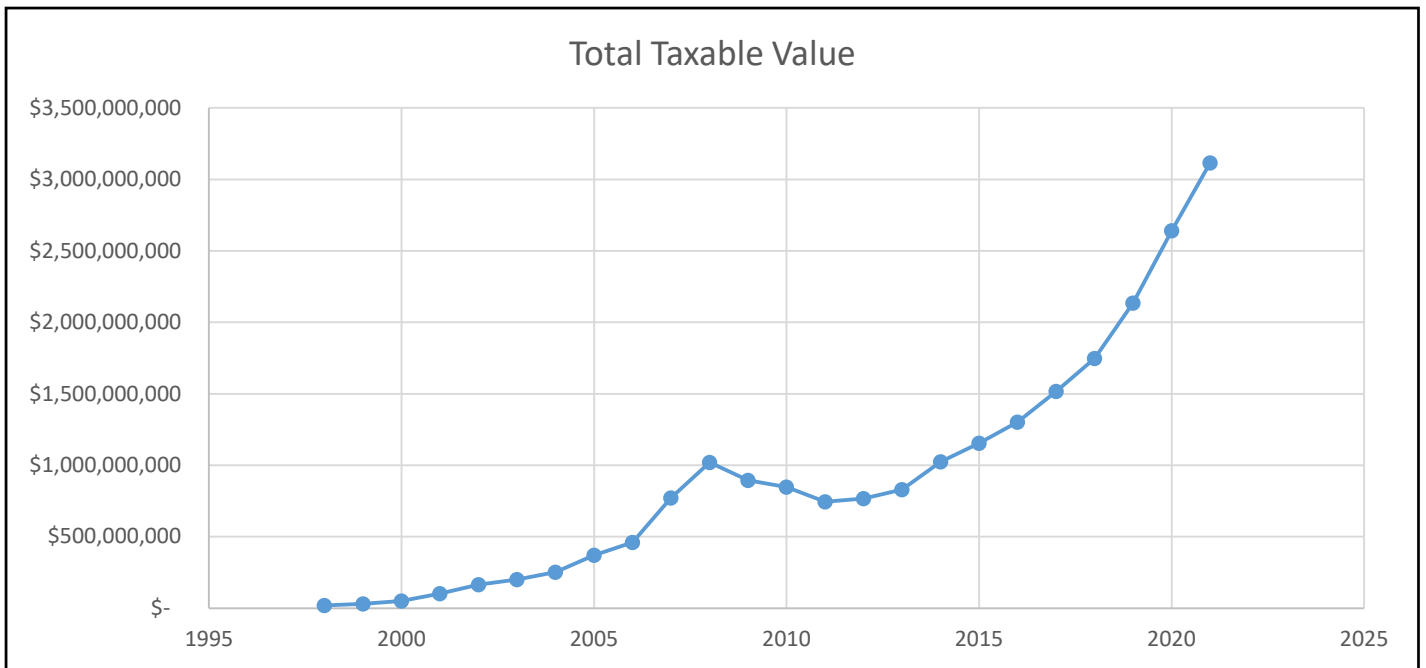
The Property Tax Act, Title 59, Chapter 2, Utah Code Annotated 1953, as amended, provides that all taxable property must be assessed and taxed at a uniform and equal rate based on its “fair market value” by January 1 of each year. “Fair market value” is defined as “the amount at which property would 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.

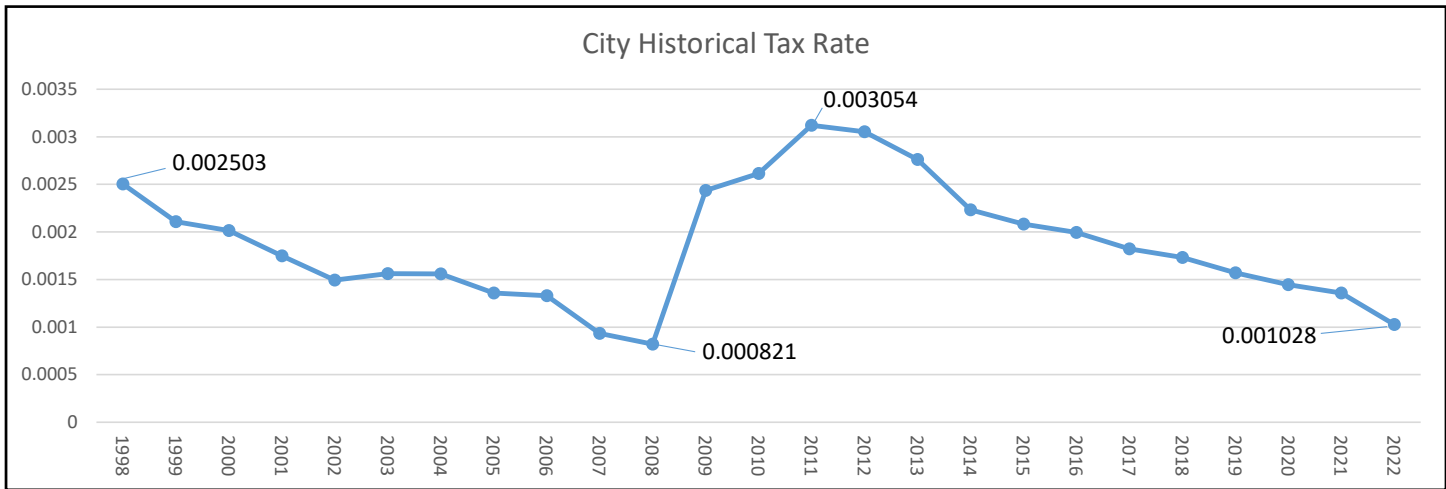
### **Notes on Property Tax**

The City has decreased its property tax rate from 0.1446% to 0.1359%, a decrease of 0.0087%. Even with the property tax rate adjustment, the City expects property tax revenues to increase, due to new residential and commercial growth.

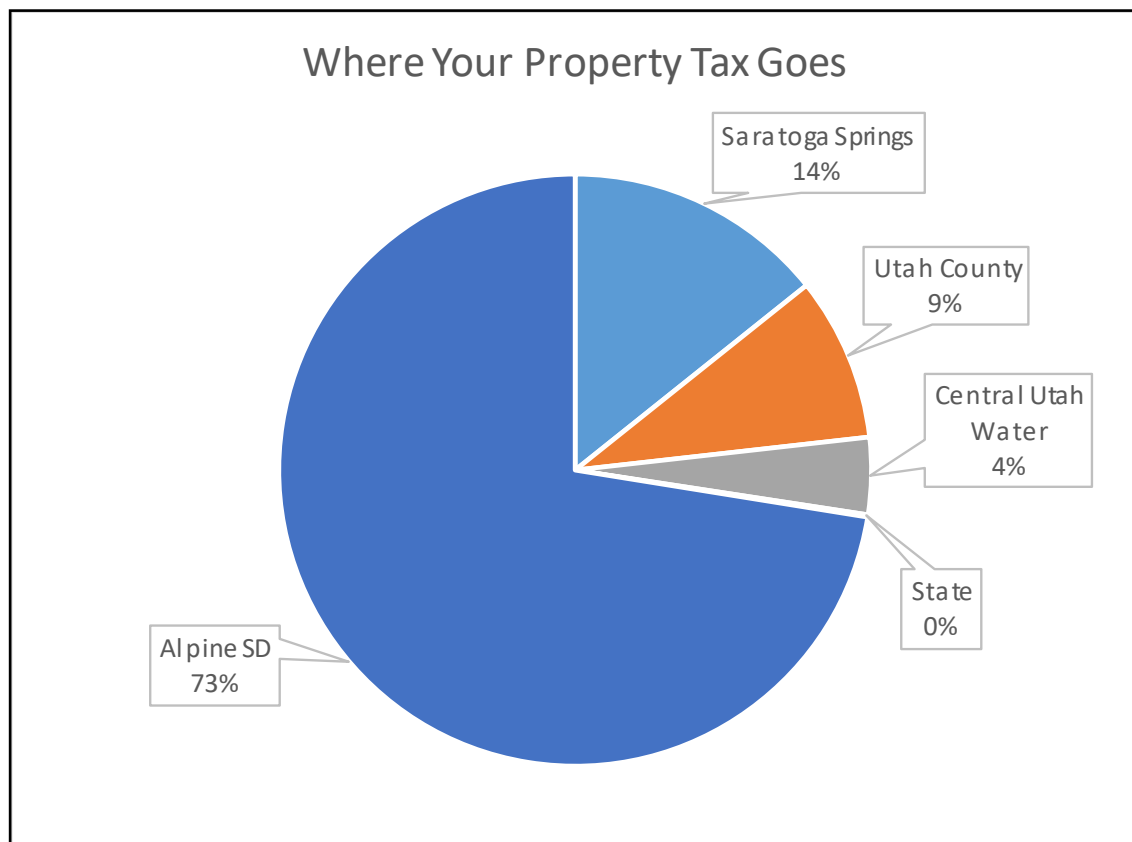
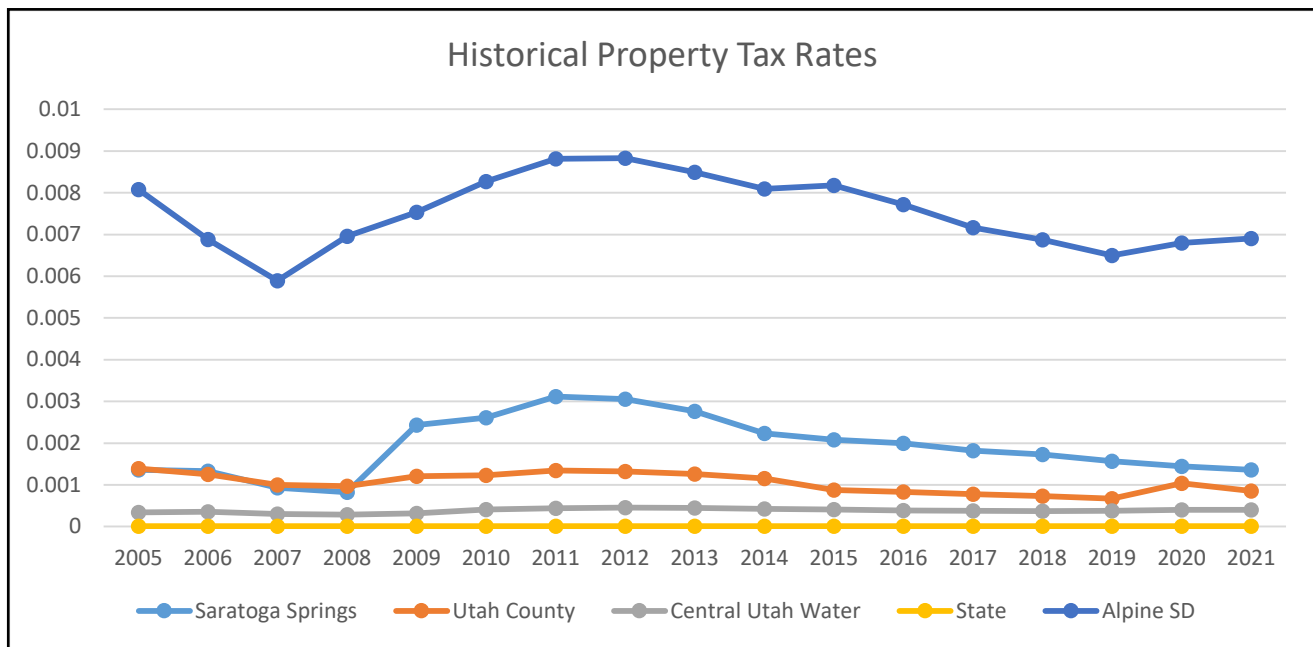




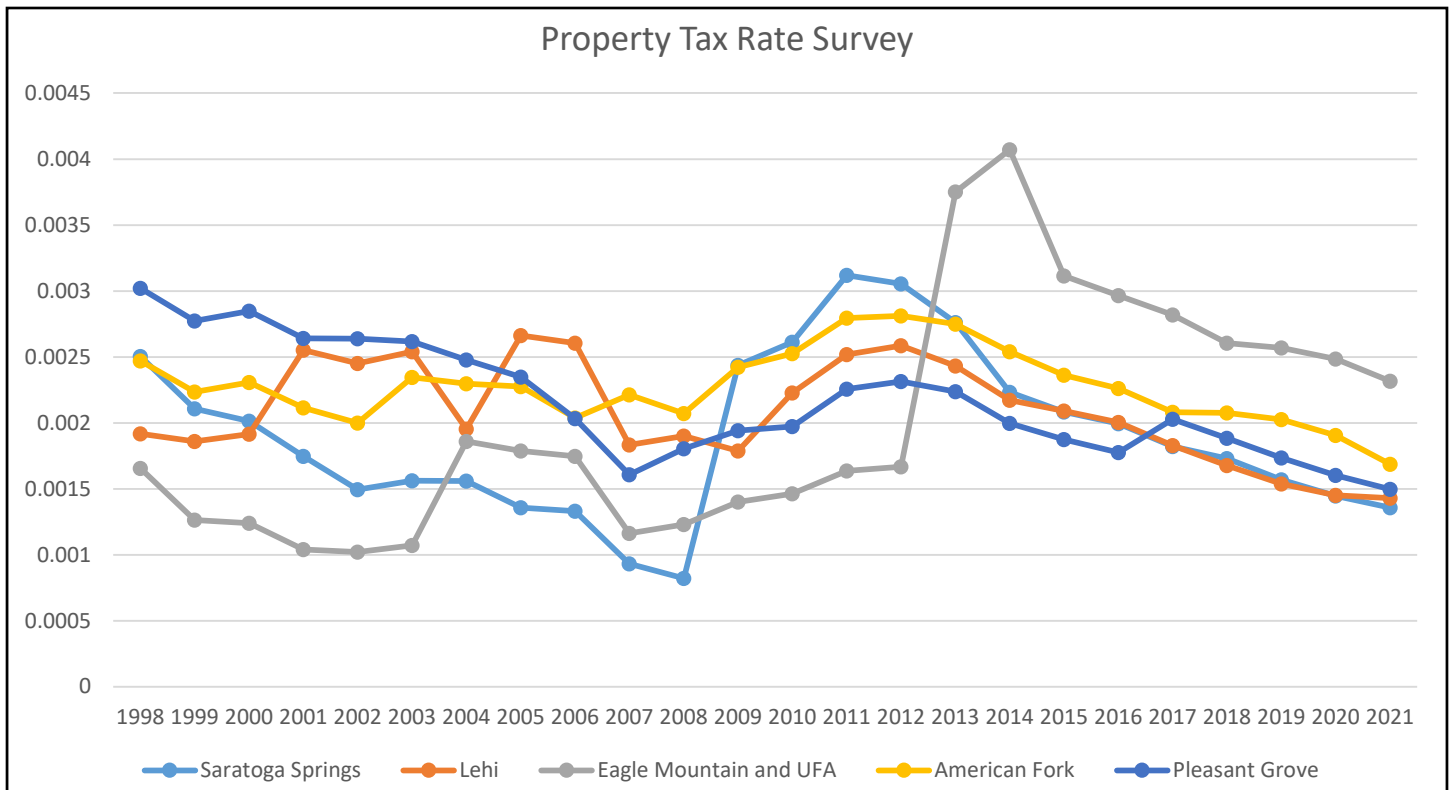
The City continues to see strong growth in the total taxable value of property within City limits. The City expects the total taxable value to continue to grow as more of the City is developed.



This year, the City’s certified tax rate has decreased to 0.001028. Even with the lower property tax rates, the city expects to see growing property tax revenues due to the continual growth of the City. The City expects the property tax rate to continue to decline into the future since the City is not looking at holding Truth-and-Taxation hearings this year to adjust the rate.



As shown above, Saratoga Springs residents pay property taxes to; Saratoga Springs City, Utah County, Central Utah Water, the State, and Alpine school District. As can be seen in the above pie chart, Alpine School district collects the largest proportion of residents property tax bill, followed by the City. Utah County is expected to decrease their Property Tax rate for the upcoming year. No other changes are expected.



As shown above, Saratoga Springs City's property tax rate is comparable to neighboring cities.

**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.

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.



Sales, Franchise, and Energy Use Tax

Saratoga Springs Sales, Franchise and Energy Tax			
Type	2022 Actual	2023 Budget	2024 Projected
Sales and Use Tax	9,457,460	9,840,000	10,135,200
Franchise Tax	149,260	172,219	177,385
Energy Tax	1,978,840	2,176,724	2,242,026
Fee in Lieu of Taxes	321,957	338,055	348,196
Penalties & Interest - Taxes	13,012	13,012	13,402
<b>Total</b>	<b>11,920,529</b>	<b>12,540,010</b>	<b>12,916,210</b>

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	
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>

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 2022. Between 2022 and 2023, charges for services are expected to increase at an average annual rate of 2% as the city expects an increase in construction, recreation programming fees, and ambulance fees.

<b>Charges for Service</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Projected</b>
Zoning & Develoment Fees	184,128	133,490	133,490
Concept Review Fees	26,350	22,500	22,500
Preliminary Review Fees	213,700	158,239	158,239
Final Review Fees	287,928	187,331	187,331
Public Noticing Fees	1,656	2,810	2,810
IADU Application Fees	200	-	-
Plan Checking Fees	1,982,047	2,298,845	2,298,845
Recorder's Fees-Copies, Maps	945	329	329
Attorney's Fees	555	-	-
Attorney's Fees Collections	-	-	-
Engineer's Inspection Fees	2,269,419	1,801,029	1,801,029
Protective Inspection Fees	507,506	565,478	565,478
1% State Surcharge	13,615	21,557	21,557
Basement Permit Fees	12,965	112,014	112,014
Credit Card Convenience Fee	102,660	66,588	66,588
Marina Launch Fees	41,710	43,772	43,772
Park Reservation Fees	4690	3,760	3,760
Donations-Fire Department	180	-	-
Recreation Program Fees	4,277	-	-
Basketball	128,318	126,505	126,505
Soccer	265,046	273,150	273,150
Volleyball	40,712	41,610	41,610
Baseball	138,277	152,142	152,142
Track & Field	13,851	17,355	17,355
Urban Fishing	1,630	1,000	1,000
Flag Football	18,052	20,025	20,025
Camps/Clinics/Tournaments	90,293	91,345	91,345
Golf	2,751	4,900	4,900
Tennis	13,789	11,155	11,155
Pickleball	8,469	13,160	13,160
Recreation Field Rental	30,436	12,000	12,000
Deposit Field Rental	2,829	5,000	5,000
Civic Events Revenue	26,937	20,025	20,025
Fire Dept Incident Revenue	180	195	195
Ambulance Service Revenue	690,171	449,464	449,464
Fire Inspection Fees	-	-	-
Wildland Revenue	152,799	180,000	180,000
<b>Total Charges for Services</b>	<b>7,279,071</b>	<b>6,836,772</b>	<b>6,823,612</b>

### 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	2022 Actual	2023 Budget	2024 Projected
Grants	1,794,047	800,000	800,000
Class "C" Road Fund Allotment	1,560,494	1,254,709	1,254,709
State Liquor Fund Alotment	35,249	29,464	29,464
Cares Act Revenues	-	-	-
Police DUI Program Revenue	4,344	1,933	1,933
Overtime Reimbursement - Police	123,986	29,420	29,420
<b>Total</b>	<b>3,518,120</b>	<b>2,115,526</b>	<b>2,115,526</b>

### Licenses and Permits

Saratoga Springs Licenses and Permits			
Type	2022 Actual	2023 Budget	2024 Projected
Business License	57,489	43,554	43,554
Liquor License	2,700	1,725	1,725
Building License	3,438,776	3,225,797	3,225,797
<b>Total</b>	<b>3,498,965</b>	<b>3,271,076</b>	<b>3,271,076</b>

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	2022 Actual	2023 Budget	2024 Projected
Interest Earnings	132,277	105,983	105,983
Sale of Assets	46,107	177,818	177,818
Other Financing Sources	-	-	-
Rental Revenue	8,027	8,017	8,017
Law Enforcement Fines/Citations	369,284	244,322	244,322
Traffic School Revenue	1,753	1,192	1,192
State Justice Court Fees Paid	21,192	22,605	22,605
Ace Court Citations/Fees	12,688	22,018	22,018
Special Police Services	37,993	89,699	89,699
Special Police Services - Bluffdale	397	771	771
Police Services Contract - Bluffdale	2,095,061	1,908,169	1,908,169
Alarm Monitoring Service	125	1,550	1,550
Passport Revenue	55,135	40,000	40,000
Pasport Photo	35,545	20,000	20,000
Concessions	6,757	-	-
Passport Postage	1,958	2,000	2,000
Donations-Library	1,746	674	674
Donations-Cert Program	-	-	-
Misc. Sales-Library	1,746	1,076	1,076
Fines-Library	7,885	3,131	3,131
Miscellaneous Revenue	28,768	43,456	43,456
<b>Total Other Revenue</b>	<b>2,865,287</b>	<b>2,692,481</b>	<b>2,692,481</b>

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.



# General Fund (Fund 10)





# Mayor and City Council

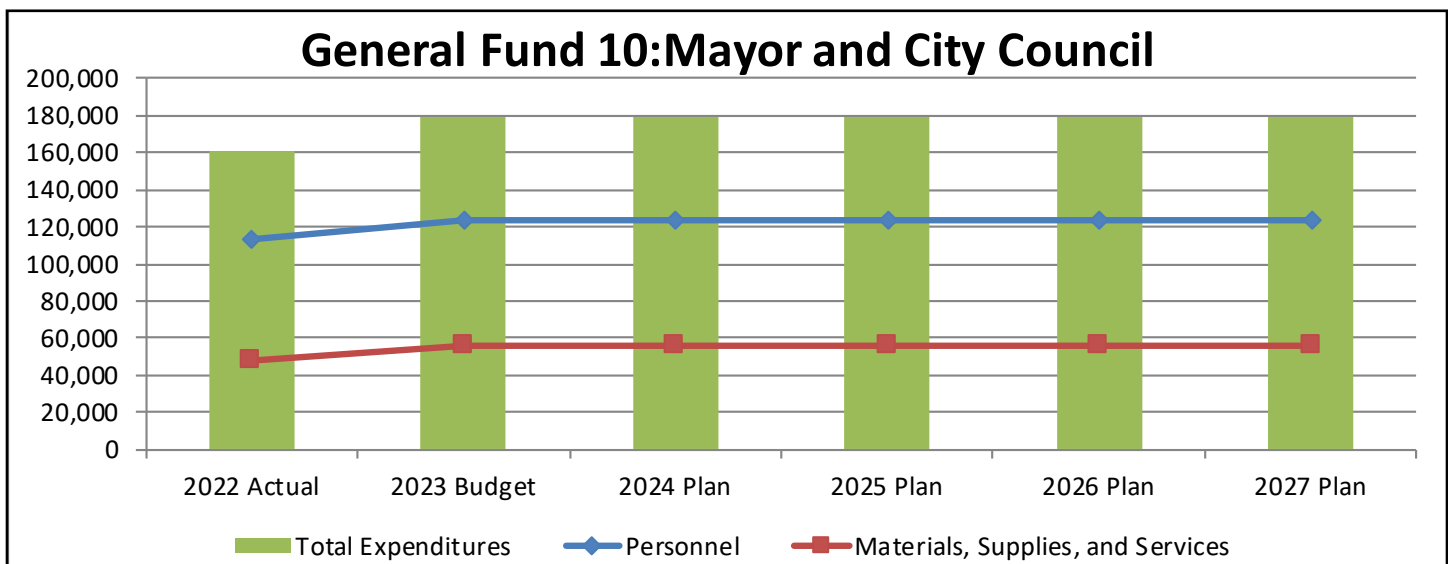
The Mayor and City Council are responsible for the Legislative duties of the City. They are the governing board of the City. The Mayor and City Council are elected by the citizens of Saratoga Springs in elections held every two years. The Mayor and Council Members are elected to 4 year terms.

## Legislative Department Org Chart



## Legislative Department Expenditures

Major Object	2022 Actual	2023 Budget	2024 Plan	2025 Plan	2026 Plan	2027 Plan
Personnel	113,592	123,430	123,430	123,430	123,430	123,430
Materials, Supplies, and Services	47,720	56,185	56,185	56,185	56,185	56,185
<b>Total Expenditures</b>	<b>161,312</b>	<b>179,615</b>	<b>179,615</b>	<b>179,615</b>	<b>179,615</b>	<b>179,615</b>
% Change From Prior Period	-12%	11%	0%	0%	0%	0%

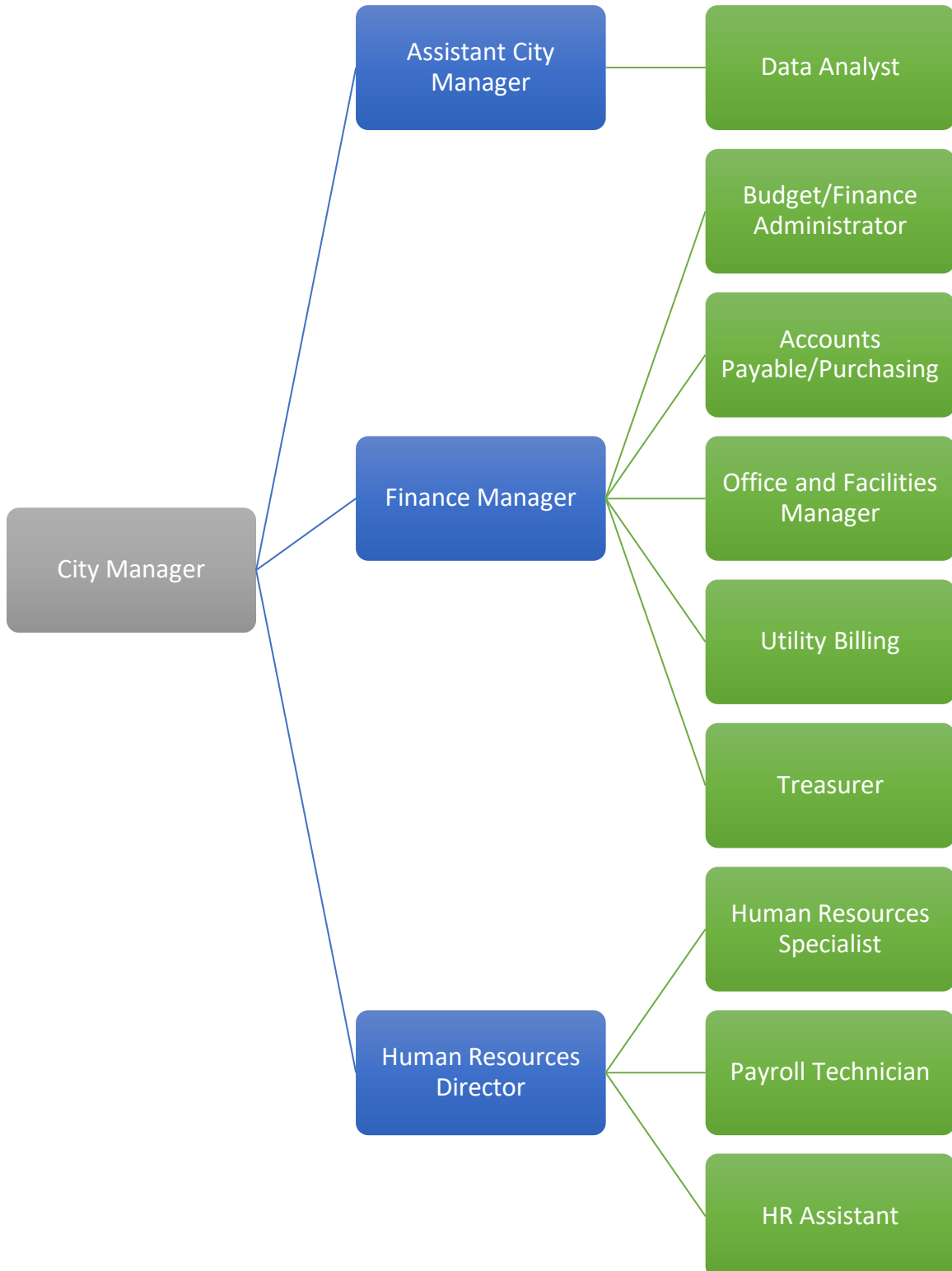


Department expenditures are projected to stay flat, with no expected increases in staffing.

# Administration

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. Human Resources is responsible for payroll, updating personnel policies, updating the pay plan, salary studies, and hiring.

Administration Department Org Chart





### Administration Department Highlights

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

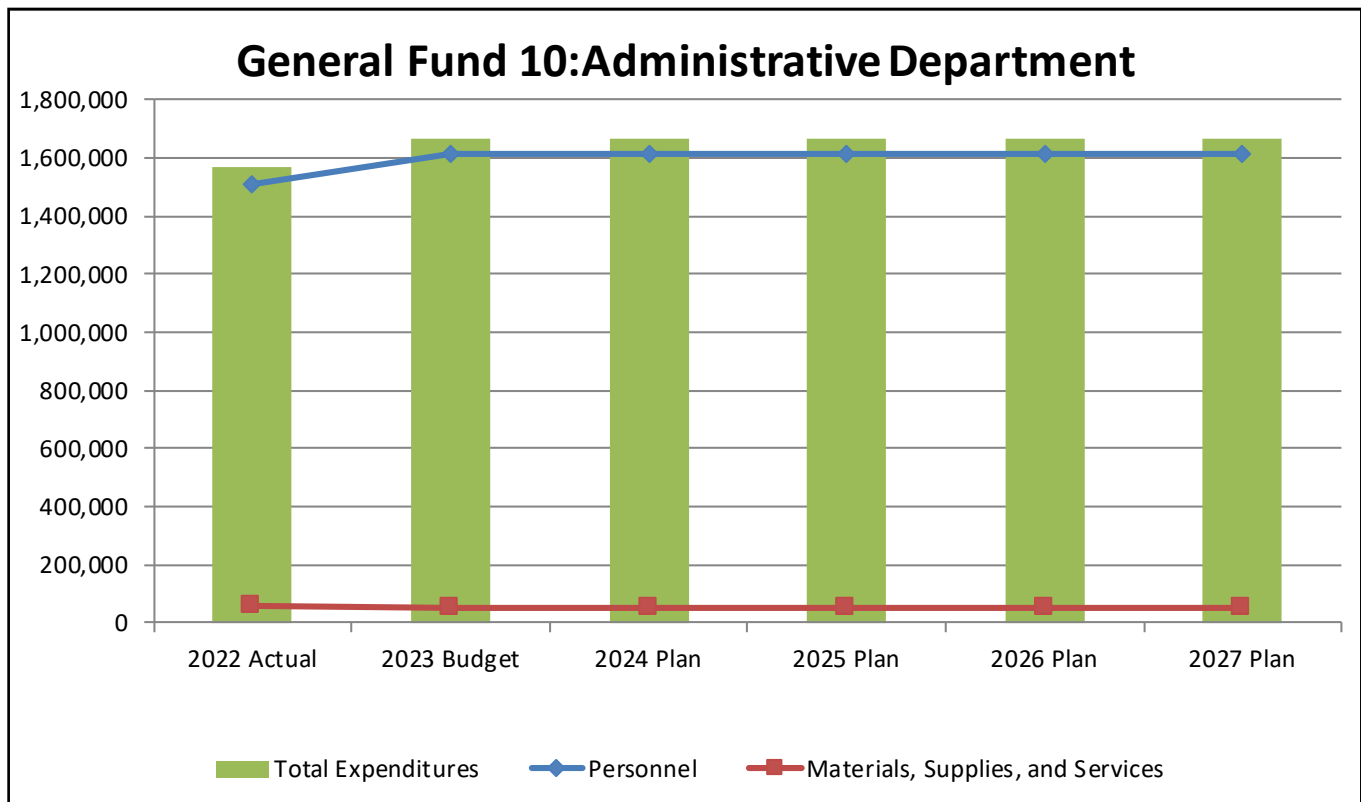
### Administration Department Goals and Performance Measures

Administration Department Goals		
Earn GFOA Distinguished Budget Award		
Earn GFOA Excellence in Financial Reporting Award		

Administration Department Performance Measures		
Measures	FY 2022 Actual	FY 2023 Target
# of months month-end report completed by the 15th	12	12
# of months financial reports presented to council by the 10th of the month	12	12

### Administration Department Expenditures

Major Object	2022 Actual	2023 Budget	2024 Plan	2025 Plan	2026 Plan	2027 Plan
Personnel	1,507,128	1,613,161	1,613,161	1,613,161	1,613,161	1,613,161
Materials, Supplies and Services	61,285	54,611	54,611	54,611	54,611	54,611
<b>Total Expenditures</b>	<b>1,568,413</b>	<b>1,667,772</b>	<b>1,667,772</b>	<b>1,667,772</b>	<b>1,667,772</b>	<b>1,667,772</b>
% Change from Prior Period	28%	6%	0%	0%	0%	0%



The increase in personnel costs is due to an increase in salary brought about by changes in the proposed pay plan and changes in staffing.

Administration Department Personnel

Position	FTE
City Manager	1
Assistant City Manager	1
Finance Manager	1
Budget/Finance Administrator	1
Data Analyst	1
Office and Facilities Manager	1
Human Resource Director	1
Human Resources Specialist	1
Payroll Technician	1
HR Assistant	.75
Administrative Assistant	1
AP Clerk	.75
Lead Custodian	1
Custodian	1.5
<b>Total</b>	<b>14</b>

# 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.

## Utility Billing Department Org Chart



## Utility Billing Department Highlights

- Added Real Time Payments where the Clerks and the customer can see the payment made instantly
- Changed the way the Customer deposit is processed incorporating a \$20.00 processing fee into it.

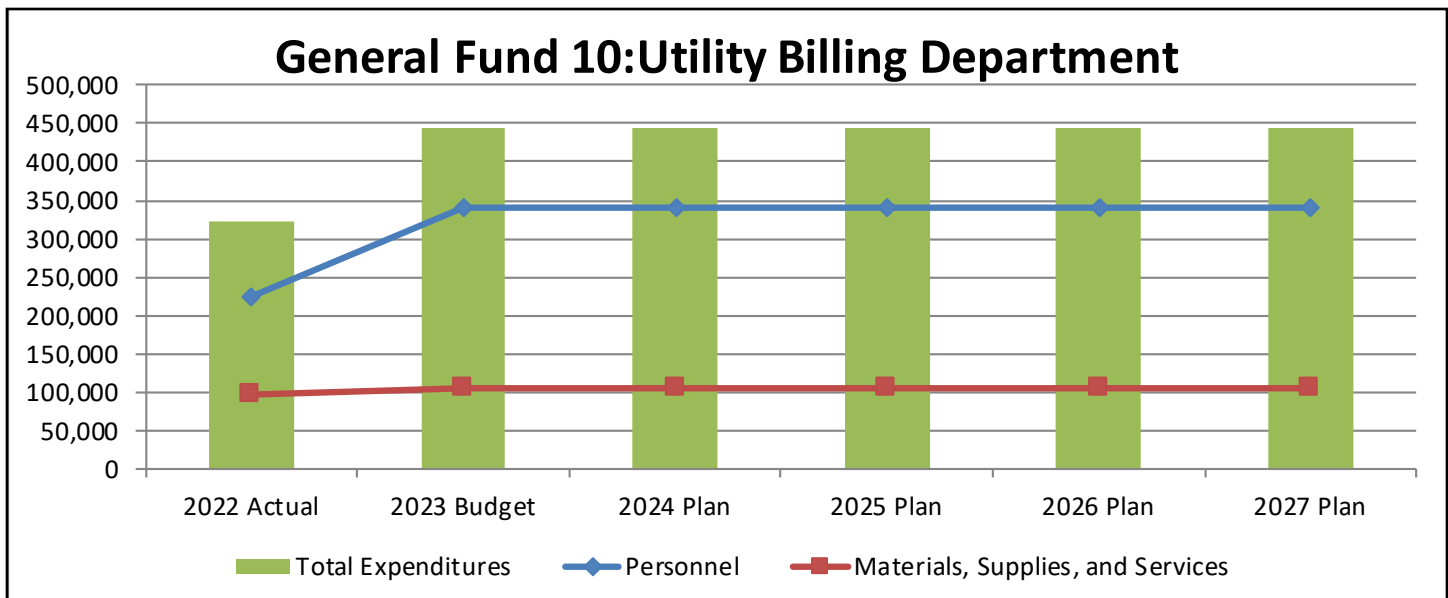
## Utility Billing Department Goals and Performance Measures

Utility Billing Department Goals
Change the Landlord Process so all Landlord accounts are in the name of the Homeowner/Landlord only. (No tenant accounts)
Change the Garbage/Recycling Process so the customer retains their can/cans for a year or they pay \$100.00 fee
Restructure the Hydrant Meter process so the contactors are returning the meters in a more timely manner.
Go paperless on the billings to decrease the billing cost and encourage the residents to use Xpressbillpay to pay their bill.

Utility Billing Performance Measures		
Measures	FY 2022 Actual	FY 2023 Target
% of billing concerns resolved with 24 hours	94%	95%
% of utility payments taken by receptionist	68%	60%

### Utility Billing Department Expenditures

Major Object	2022 Actual	2023 Budget	2024 Plan	2025 Plan	2026 Plan	2027 Plan
Personnel	224,132	339,650	339,650	339,650	339,650	339,650
Materials, Supplies and Services	98,572	105,000	105,000	105,000	105,000	105,000
<b>Total Expenditures</b>	<b>322,704</b>	<b>444,650</b>	<b>444,650</b>	<b>444,650</b>	<b>444,650</b>	<b>444,650</b>
% Change from Prior Period	28%	38%	0%	0%	0%	0%



The increase in personnel costs is due to payplan adjustments and the addition of one new Utility Billing Clerk/ Receptionist.

### Utility Billing Department Personnel

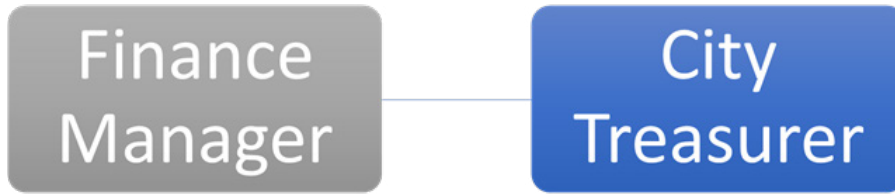
Position	FTE
Utility Billing Supervisor	1
Utility Billing Clerk/Receptionist	4.25
<b>Total</b>	<b>5.25</b>



# Treasurer

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

## Department Org Chart



## Department Highlights

- Received Low Risk on our Fraud Risk Assessment
- Hired new Treasurer

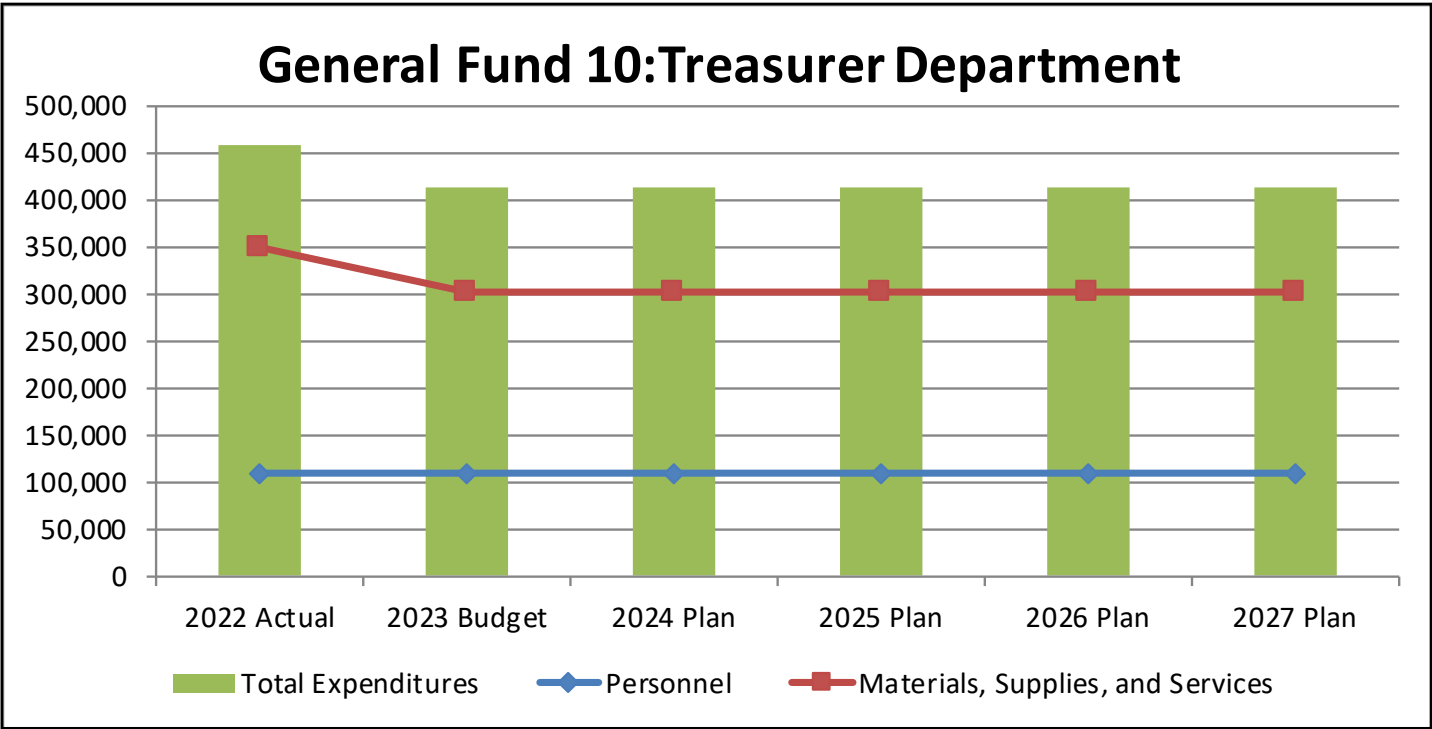
## Department Goals and Performance Measures

Treasurer Department Goals
Reduce Collection Fees - Lower rate from collection agency
Increase interest payments on investments to 0.9%

Treasurer Department Performance Measures		
Measures	FY 2022 Actual	FY 2023 Target
Investment Return (%)	0.8%	<0.9%

## Treasurer Department Expenditures

Major Object	2022 Actual	2023 Budget	2024 Plan	2025 Plan	2026 Plan	2027 Plan
Personnel	108,552	110,294	110,294	110,294	110,294	110,294
Materials, Supplies and Services	349,671	302,350	302,350	302,350	302,350	302,350
<b>Total Expenditures</b>	<b>458,223</b>	<b>412,643</b>	<b>412,643</b>	<b>412,643</b>	<b>412,643</b>	<b>412,643</b>
% Change from Prior Period	24%	-10%	0%	0%	0%	0%



Changes in personnel are due to changes in the payroll plan.

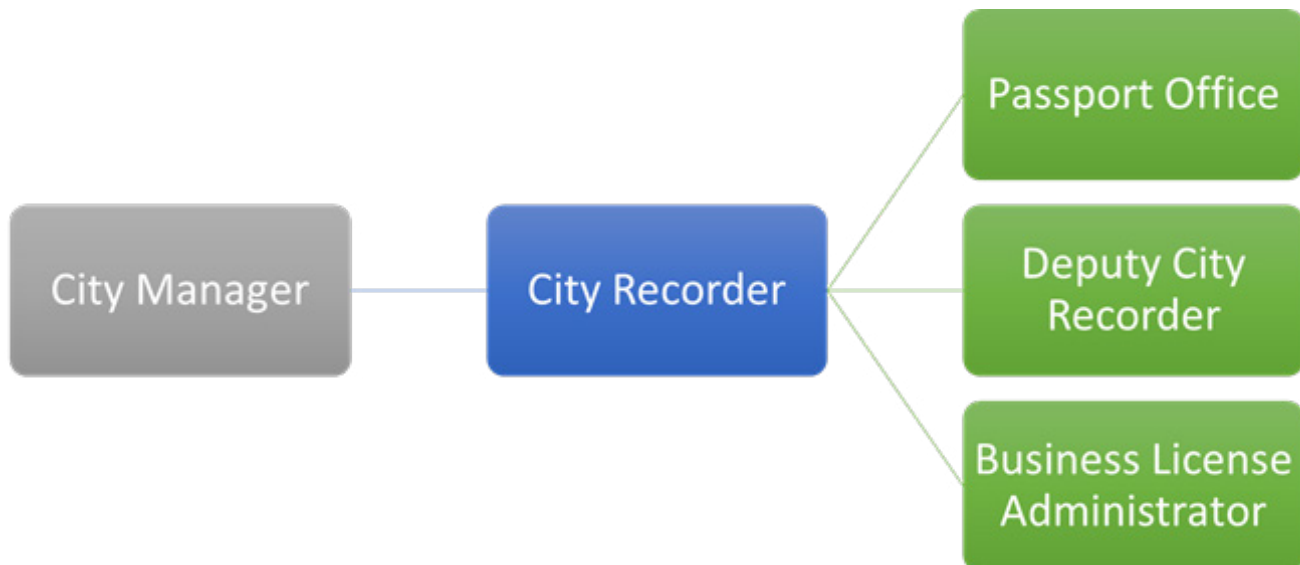
Treasurer Department Personnel

Position	FTE
City Treasurer	1
Total	1

# 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, counter signature and seal for official City documents, and supervision of the City's passport office.

## Recorder Department Org Chart



## Recorder Department Highlights

- Update of Municipal Code Title 5 Business Regulations

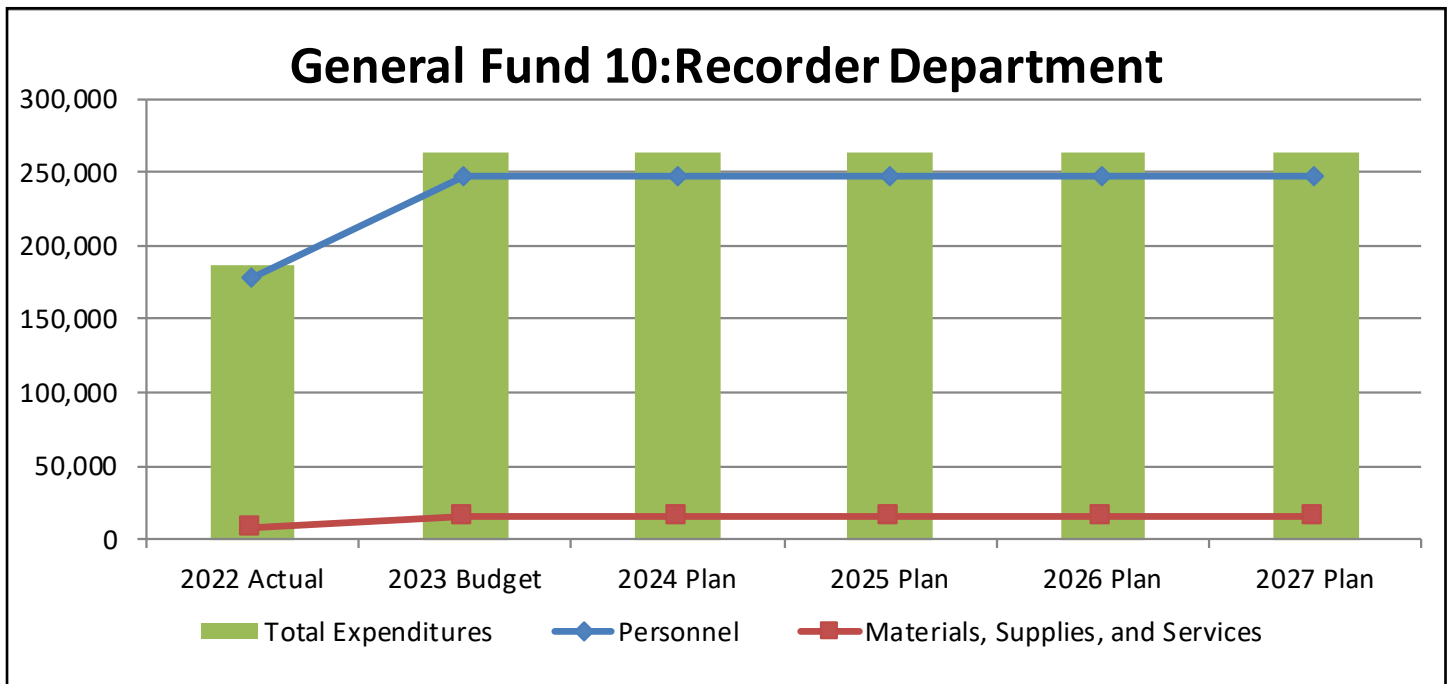
## Recorder Department Goals and Performance Measures

Recorder Department Goals
Administer the 2021 Municipal Primary and Municipal General Elections
Records Management – Review and implement where appropriate Utah State Archives RIM (Records Information Management) services – check new guidelines and policies, training, Records Officer resources.
Check into development of a City digital Historical Archive, develop guidelines and policies to transfer and archive items, coordinate with Special Events.

Recorder Department Performance Measures		
Measures	FY 2022 Actual	FY 2023 Target
Council agendas posted 24 hours prior to meetings	100%	100%
Council minutes completed for consideration of approval by the next regular meeting	100%	100%

### Recorder Department Expenditures

Major Object	2022 Actual	2023 Budget	2024 Plan	2025 Plan	2026 Plan	2027 Plan
Personnel	178,859	247,638	247,638	247,638	247,638	247,638
Materials, Supplies and Services	8,152	16,275	16,275	16,275	16,275	16,275
<b>Total Expenditures</b>	<b>187,011</b>	<b>263,913</b>	<b>263,913</b>	<b>263,913</b>	<b>263,913</b>	<b>263,913</b>
% Change from Prior Period	20%	41%	0%	0%	0%	0%



The increase in personnel costs is due to the increases in salary due to the changes in the proposed pay plan and an switching a part-time Deputy City Recorder to full-time.

### Recorder Department Personnel

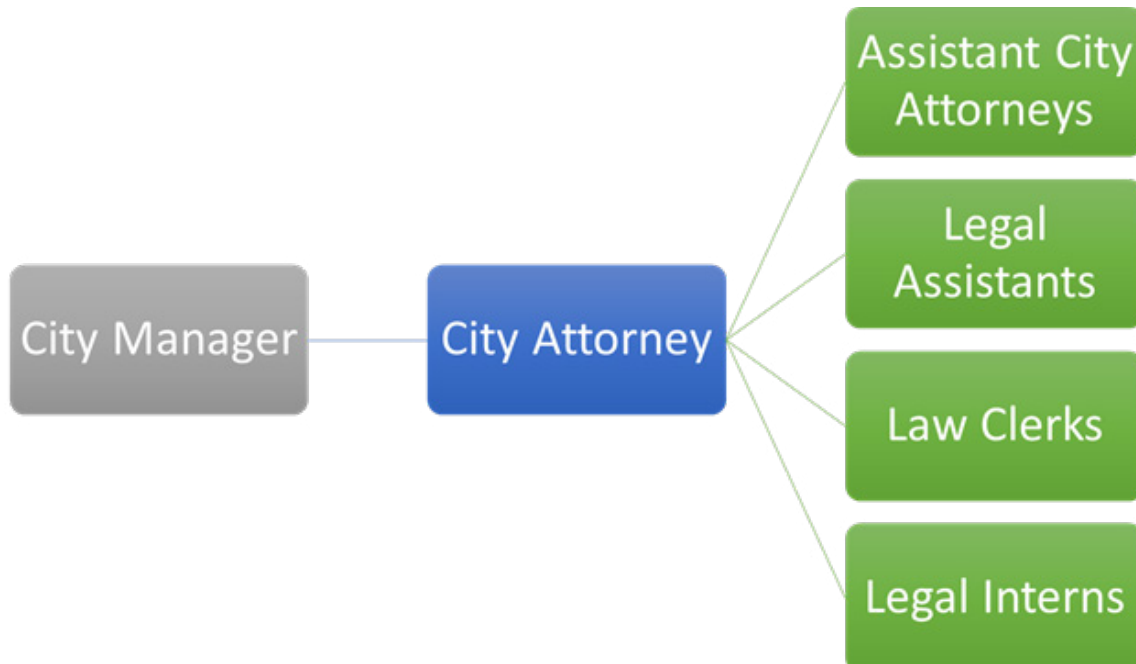
Position	FTE
City Recorder	1
Deputy City Recorder	1.75
<b>Total</b>	<b>2.75</b>



# Legal

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.

## Legal Department Org Charts



## Legal Department Highlights

- The Department continued their outreach program with other city departments on a quarterly basis where they had a get-to-know-you meeting with a different department and discussed department roles and how the legal department could assist in helping each department. Meetings were held with Planning, Police, Economic Development, Library, and Recreation.
- Throughout this calendar year, each member of the department responded to emails and telephonic messages submitted by other city employees or a members of the general public within a 24-48 business hour period and documented the response electronically or in writing.
- The Legal Department modified the Saratoga Springs City Attorney's website to include a general description of ACE (Administrative Code Enforcement) Court and provided a web link that allows the general public to obtain additional information about ACE Court.
- Each month, the department discussed an Arbinger Institute principle and applied the principle during the month.

## Legal Department Goals and Performance Measures

Legal Department Performance Measures		
Measures	FY 2022 Actual	FY 2023 Actual
Percent of calls/emails handled within 48 hours	100%	100%

## Legal Department Goals

On a quarterly basis, our office will establish a goal based upon the mission statement of the legal department: “[P]rovide 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.” We will monitor the goal each month during staff meeting and evaluate for achievement at the end of each quarterly period.

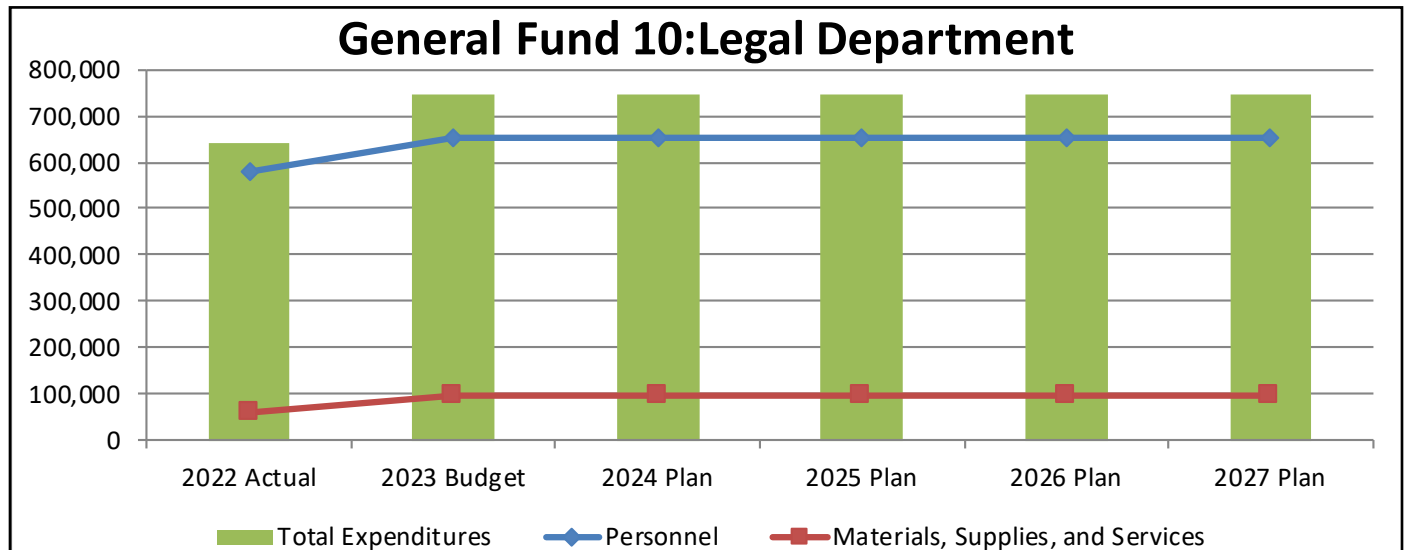
On a quarterly basis, we will submit a short article to be published in the City of Saratoga Springs Newsletter that provides information (not legal advice), to city residents about various issues relating to Utah’s criminal, civil, and traffic code.

During the second week of each month, each member of our office will set aside one hour to shred/delete files that are past the legal department’s retention policy period.

By December 31, 2022, we will consolidate all civil and criminal policies into one master file and store it on the common drive.

## Legal Department Expenditures

Major Object	2022 Actual	2023 Budget	2024 Plan	2025 Plan	2026 Plan	2027 Plan
Personnel	577,857	653,176	653,176	653,176	653,176	653,176
Materials, Supplies and Services	61,142	94,585	94,585	94,585	94,585	94,585
<b>Total Expenditures</b>	<b>638,999</b>	<b>747,761</b>	<b>747,761</b>	<b>747,761</b>	<b>747,761</b>	<b>747,761</b>
% Change from Prior Period	18%	17%	0%	0%	0%	0%



The increase in personnel costs is due to changes in the pay plan and switching a part-time Legal Assistant to full-time.

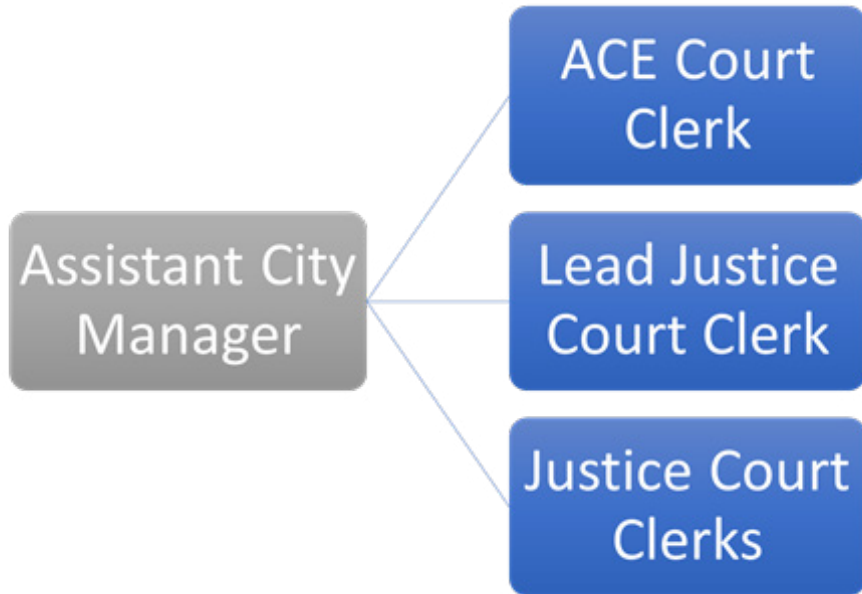
## Legal Department Personnel

Position	FTE
City Attorney	1
Attorney	3
Law Clerk	1
Legal Assistant	2
<b>Total</b>	<b>7</b>

# Justice Court

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.

## Justice Couty Department Org Chart



## Highlights

- Department continued to figure out how to hold both in-person court hearings and trials as well as on-line hearings via Webex. Court will try to continue to transition to more in-person hearings according to as the AOC and Covid restrictions allow.

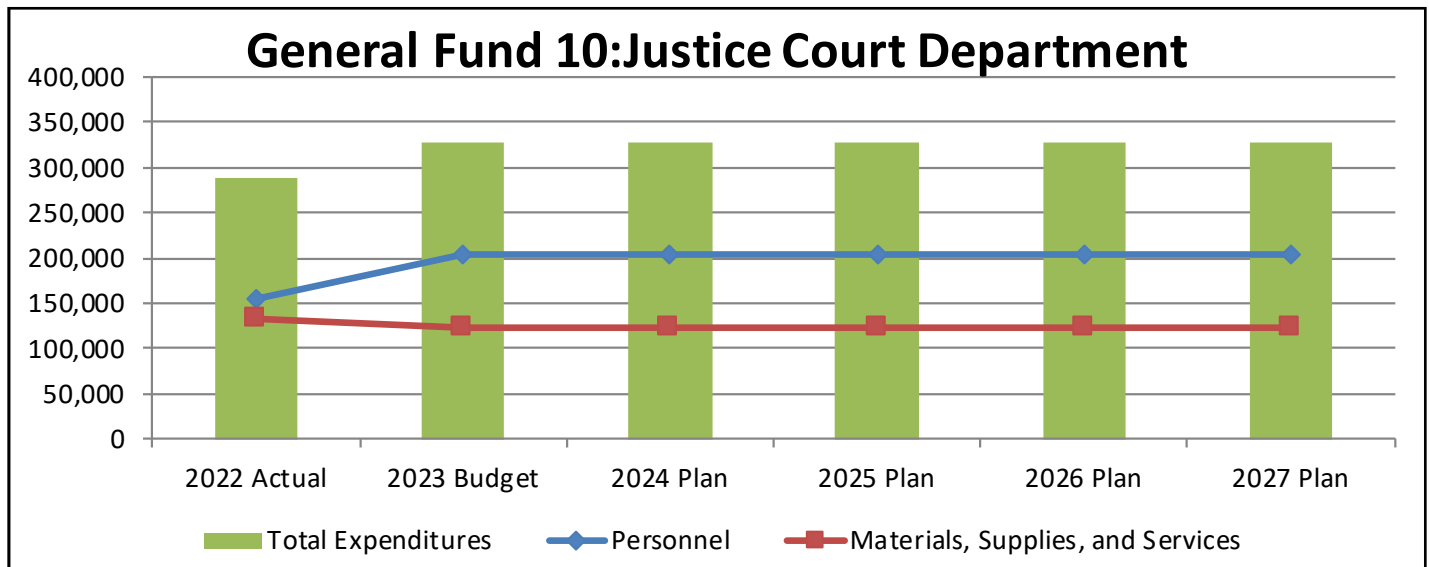
## Justice Court Department Goals and Performance Measures

Justice Couty Department Goals	
Continue holding hearings twice weekly as caseload allows, but try to add more in-person hearings.	
Review outstanding warrants	
Track monies going to and from the State Office of Debt Collection	
Minimize our cases pending that are over 365 days old.	

Justice Court Performance Measures		
Measures	FY 2022 Acutal	FY 2023 Target
Number of weeks bail notices mailed out	42	Stopped mailing them out in May 2022
Number of weeks delinquent notices mailed	52	52
Number of months warrants on citations issued	12	12
Percentage of time bench warrants on criminal FTA issued within one week of court date	100%	100%
Number of months case summary report submitted to State by the 10th of each month	12	12

### Justice Court Department Expenditures

Major Object	2022 Actual	2023 Budget	2024 Plan	2025 Plan	2026 Plan	2027 Plan
Personnel	154,776	204,266	204,266	204,266	204,266	204,266
Materials, Supplies and Services	133,822	123,031	123,031	123,031	123,031	123,031
<b>Total Expenditures</b>	<b>288,598</b>	<b>327,297</b>	<b>327,297</b>	<b>327,297</b>	<b>327,297</b>	<b>327,297</b>
% Change from Prior Period	15%	13%	0%	0%	0%	0%



The increase in personel costs is due to changes in the pay plan.

### Justice Court Department Personnel

Position	FTE
Lead Court Clerk	1
Court Clerk	1.25
Justice Court Judge	.4
ACE Court Clerk	.25
<b>Total</b>	<b>2.65</b>

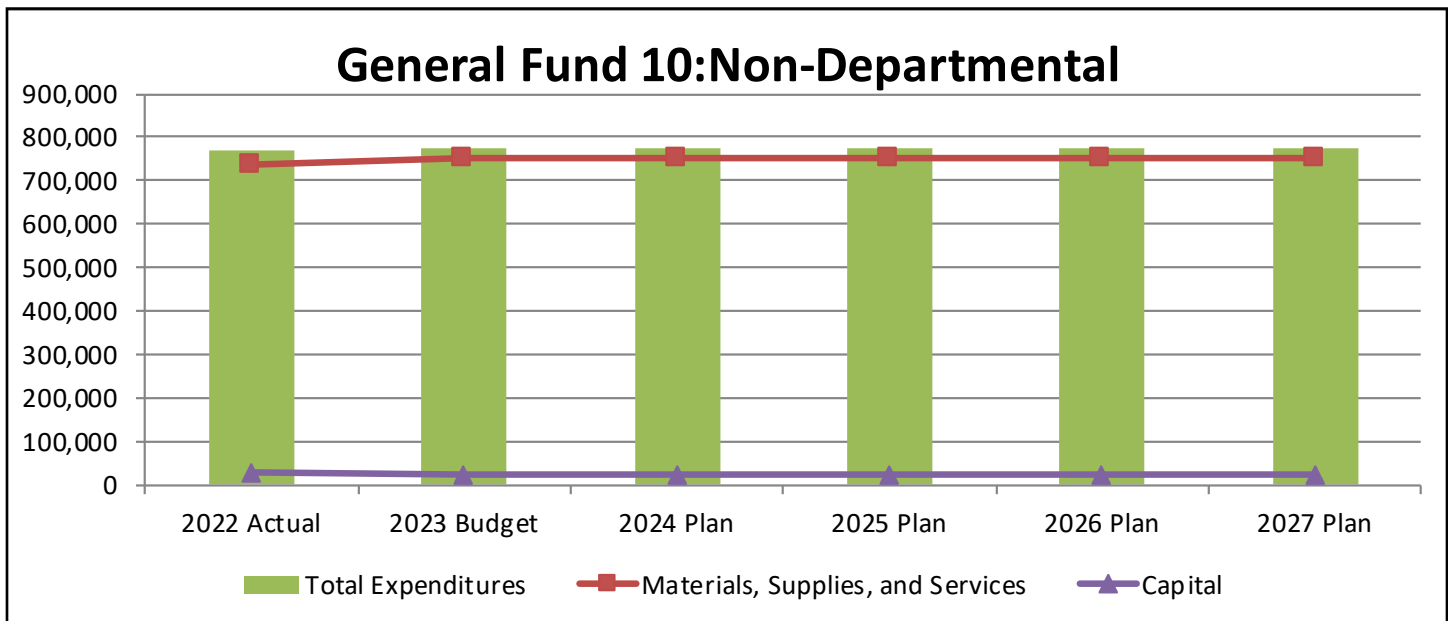


# Non-Departmental

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

## Non-Departmental Expenditures

Major Object	2022 Actual	2023 Budget	2024 Plan	2025 Plan	2026 Plan	2027 Plan
Materials, Supplies and Services	735,335	751,068	751,068	751,068	751,068	751,068
Capital	32,162	25,046	25,046	25,046	25,046	25,046
<b>Total Expenditures</b>	<b>767,497</b>	<b>776,114</b>	<b>776,114</b>	<b>776,114</b>	<b>776,114</b>	<b>776,114</b>
% Change from Prior Period	7%	1%	0%	0%	0%	0%



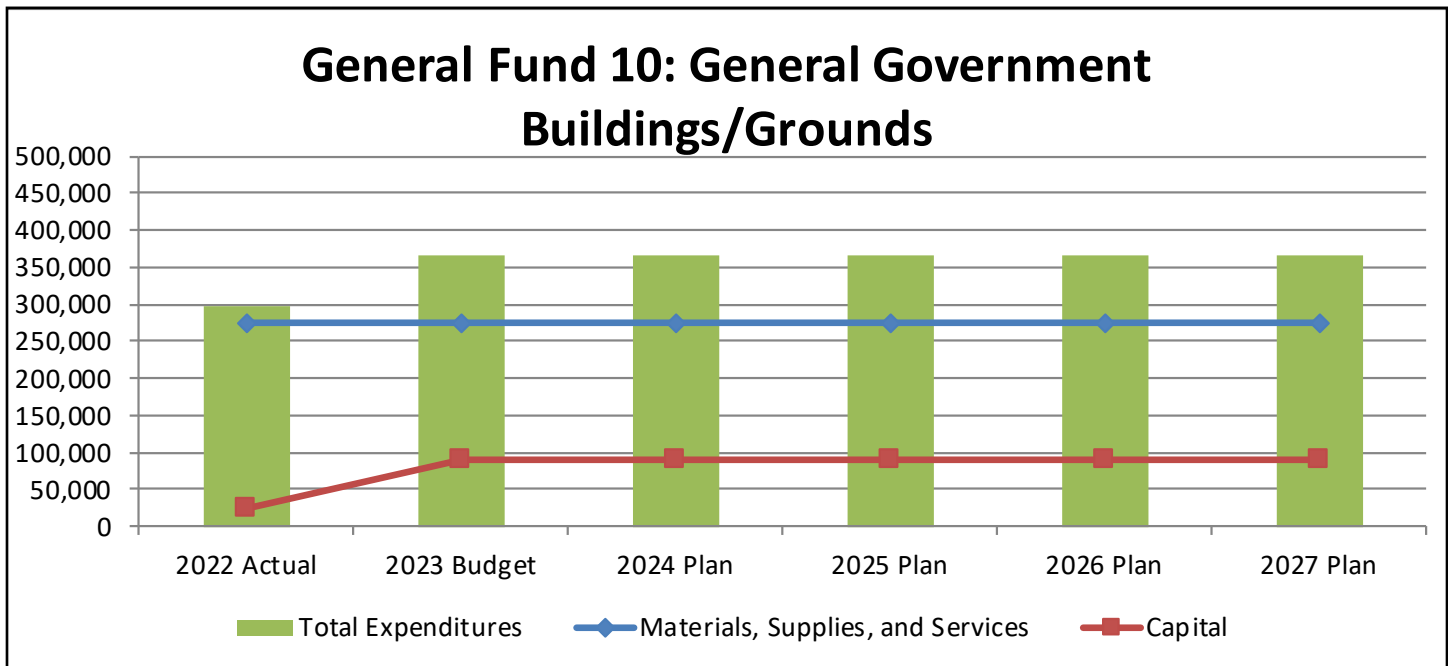
The increase in materials, supplies, and services is due to an upward adjustment that was made midyear 2021 to better serve the increase in City personnel.

# General Government Buildings and Grounds

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.

## General Government Buildings and Grounds Expenditures

Major Object	2022 Actual	2023 Budget	2024 Plan	2025 Plan	2026 Plan	2027 Plan
Materials, Supplies and Services	273,762	276,311	276,311	276,311	276,311	276,311
Capital	23,800	90,000	90,000	90,000	90,000	90,000
<b>Total Expenditures</b>	<b>297,562</b>	<b>366,311</b>	<b>366,311</b>	<b>366,311</b>	<b>366,311</b>	<b>366,311</b>
% Change from Prior Period	-7%	23%	0%	0%	0%	0%

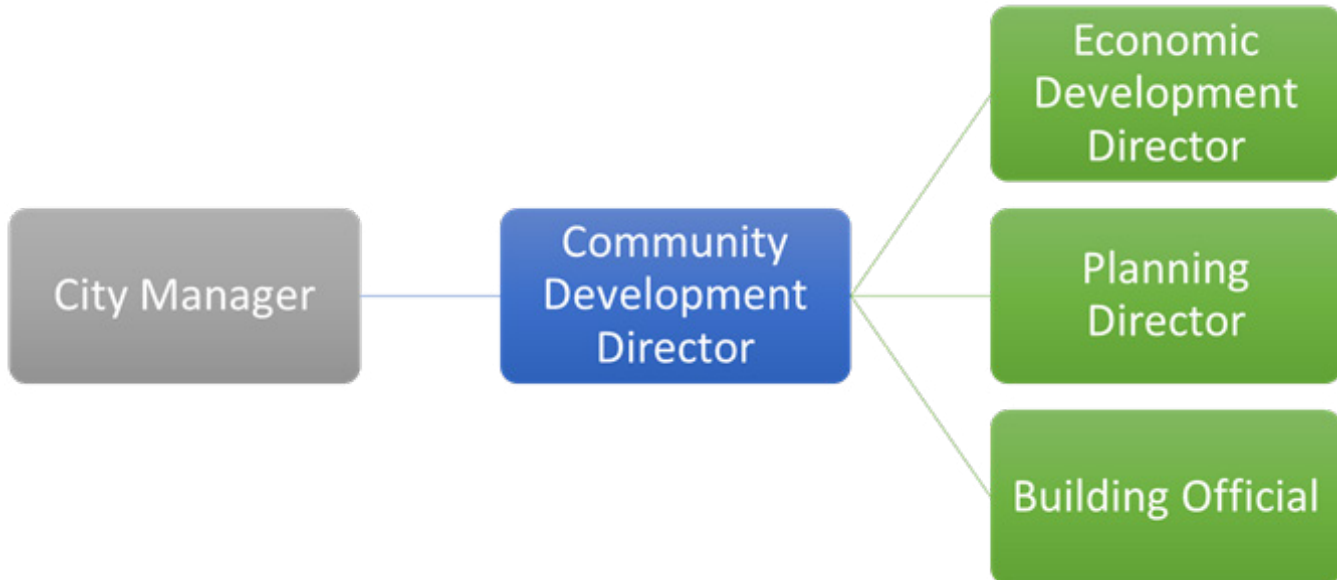


The increase in materials supplies and services is due to the City increasing expenditures to accomodate the growth in City staff.

# Community Development

The Community Development department (formerly Communications and Economic Development) is responsible for overseeing the Building and Planning departments of Saratoga Springs and for business recruitment, business retention and promotion of the City to the business and development community.

## Community Development Org Chart



## Highlights

- Started work on creating a strategic master plan for the development of a downtown city center

## Community Development Department Goals and Performance Measures

Community Development Goals
Implement strategic plan to respond to HB 462
Review and revise performance goals / measures for Division Managers
Institute development review process changes (based on review/audit)
Upgrade CityWorks to receive payments through Express Bill Pay
Review development application checklists / perform reviews / recommend any changes
Pursue/complete annexation of Lake Mountain areas identified in Annexation Plan
Hold a review of Implementation Plan for new General Plan / Review Goals
Continue holding a Breakfast with Planners semiannually, utilizing key city officials and topics
Coordinate with Civic Events Department for development issues and concerns with Citizens

<b>Community Development Department Performance Measures</b>		
<b>Measures</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Target</b>
Meet the standards and goals established by the City Council and City Manager	100%	100%
Return customer inquiries within 24 hrs	90%	100%

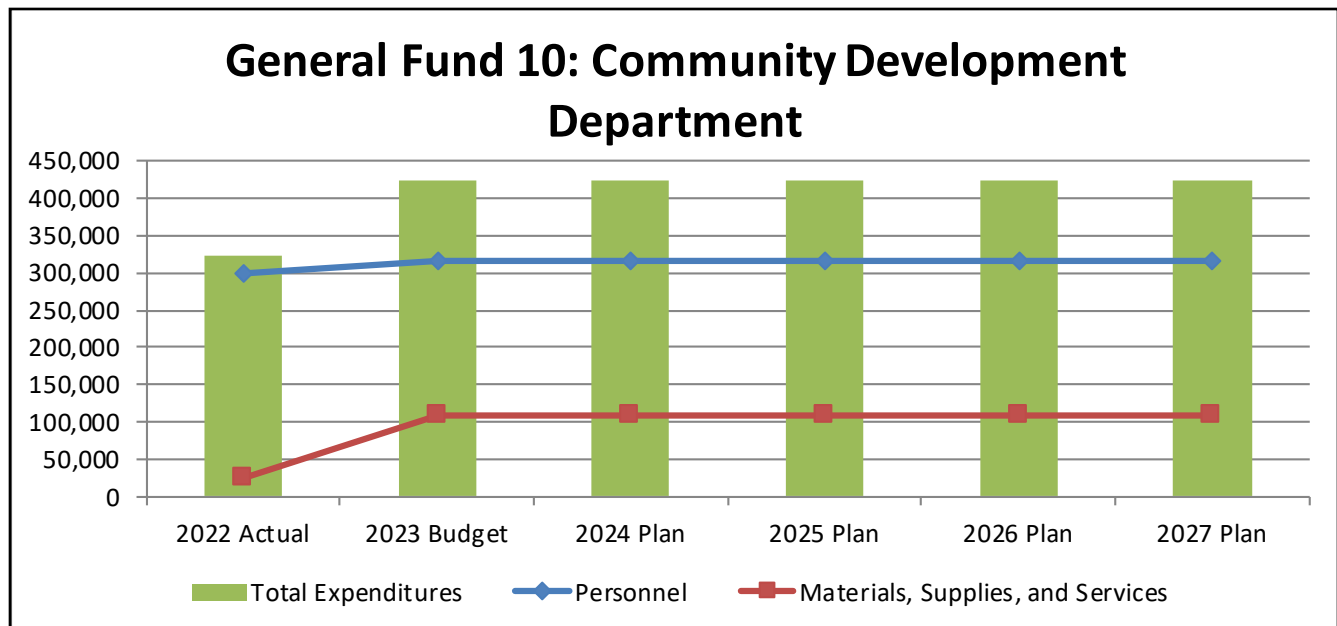
<b>Economic Development Goals</b>
Complete a Downtown and Commercial Areas Strategic Plan.
Develop/pursue strategies for job creation.
Develop goals and strategies for creating a small business incubator.
RDA organization, track and update as needed
Prepare RDA for downtown area after area is established

<b>Economic Development Performance Measures</b>		
<b>Measures</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Target</b>
Meet the standards and goals established by the City Council and City Manager	100%	100%
Return customer inquiries within 24 hrs	90%	100%



### Community Development Department Expenditures

Major Object	2022 Actual	2023 Budget	2024 Plan	2025 Plan	2026 Plan	2027 Plan
Personnel	298,395	317,038	317,038	317,038	317,038	317,038
Materials, Supplies and Services	25,320	107,721	107,721	107,721	107,721	107,721
<b>Total Expenditures</b>	<b>323,715</b>	<b>424,759</b>	<b>424,759</b>	<b>424,759</b>	<b>424,759</b>	<b>424,759</b>
% Change from Prior Period	135%	31%	0%	0%	0%	0%



The increase in personnel costs are due to changes in the Payplan.

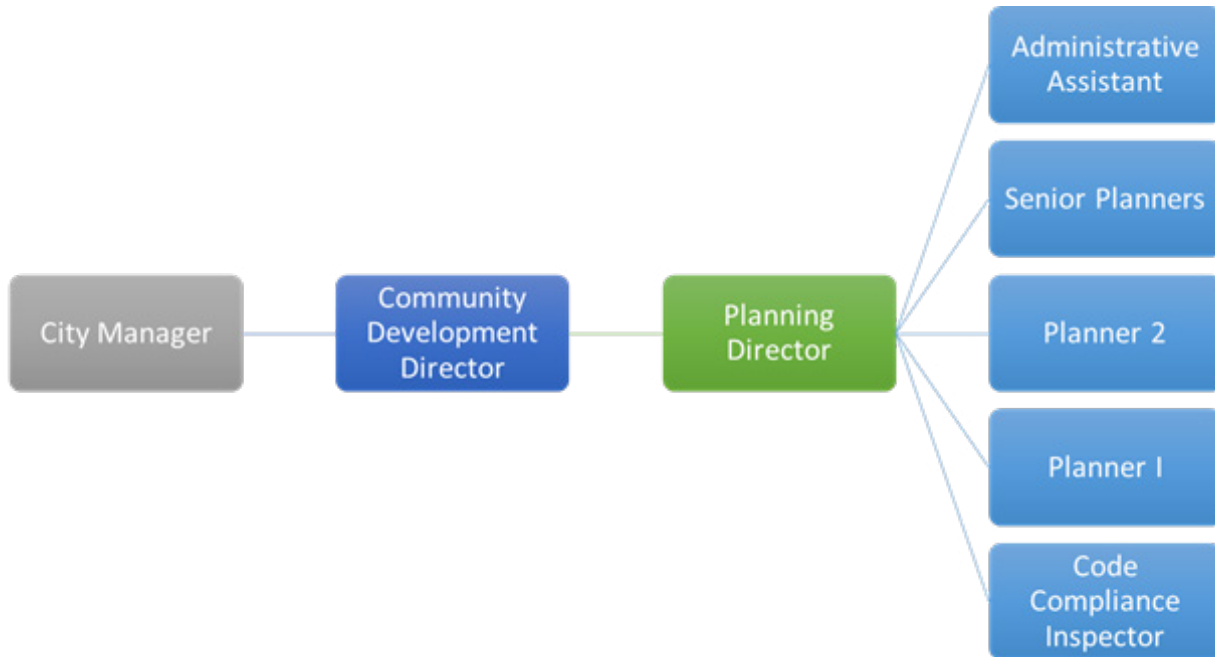
### Community Development Personnel

Position	FTE
Community Development Director	1
Economic Development Director	1
<b>Total</b>	<b>2</b>

# Planning and Zoning Division

The Planning and Zoning Division 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.

## Planning and Zoning Division Org Chart



## Highlights

- Started work on updating the General Plan

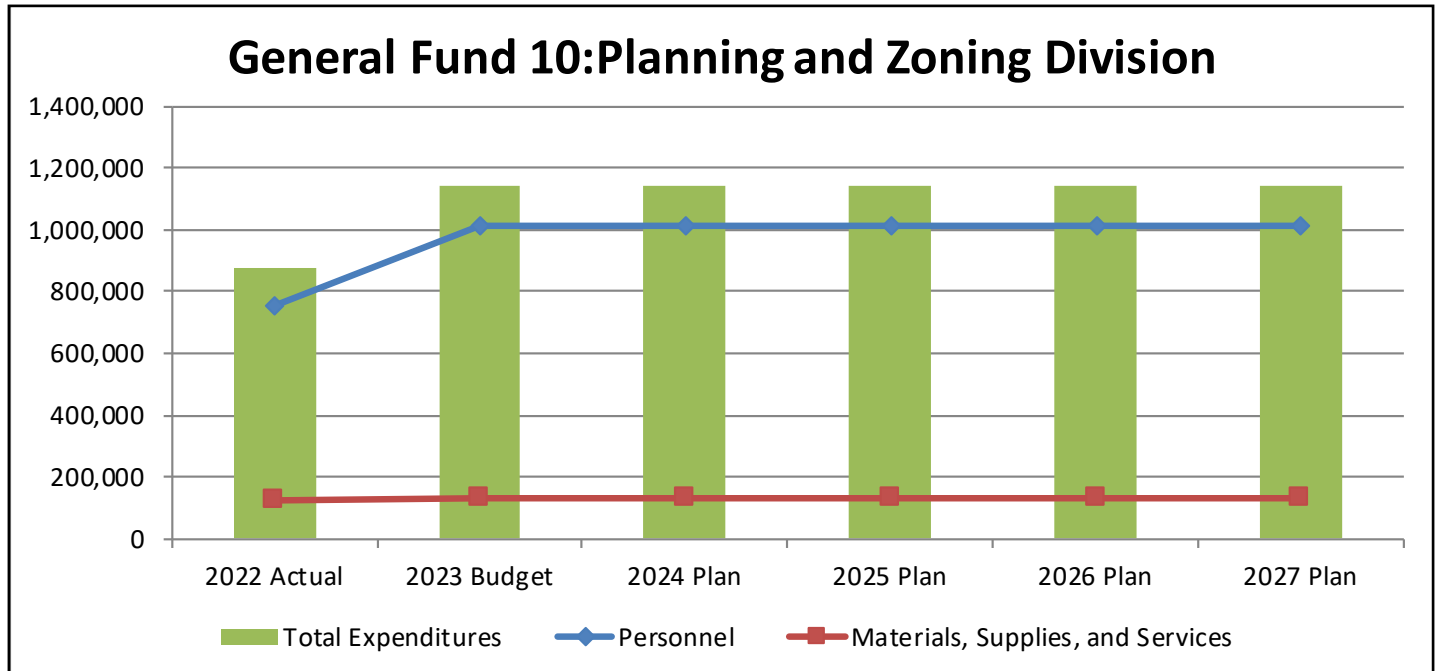
## Planning Division Goals and Performance Measures

Planning Department Goals
Complete the 2022 General Plan Update and Implementation Plan.
Prepare new / amend Commercial Office Zones (BP, Class A, Class B, LI, etc), and other code amendments as needed.
Update Tracking Sheet and procedures to integrate with website dashboard.
Encourage Planners needing certification to work towards the AICP exam.
Each Planner attends one Utah APA conference or training each year.

Planning and Zoning Division Performance Measures		
Measures	FY 2022 Actual	FY 2023 Target
Quarterly Code Amendments	7	4
Redlines completed within 2 weeks	85%	95%
Initial communication with applicants within 48 hours of assignment on CityWorks	91%	98%

### Planning and Zoning Division Expenditures

Major Object	2022 Actual	2023 Budget	2024 Plan	2025 Plan	2026 Plan	2027 Plan
Personnel	756,894	1,011,596	1,011,596	1,011,596	1,011,596	1,011,596
Materials, Supplies and Services	121,994	131,595	131,595	131,595	131,595	131,595
<b>Total Expenditures</b>	<b>878,888</b>	<b>1,143,191</b>	<b>1,143,191</b>	<b>1,143,191</b>	<b>1,143,191</b>	<b>1,143,191</b>
% Change from Prior Period	55%	30%	0%	0%	0%	0%



The increase in costs are due to:

- PT Planner 1 to FT Senior Planner
- New PT Administrative Assistant
- Changes due to pay plan

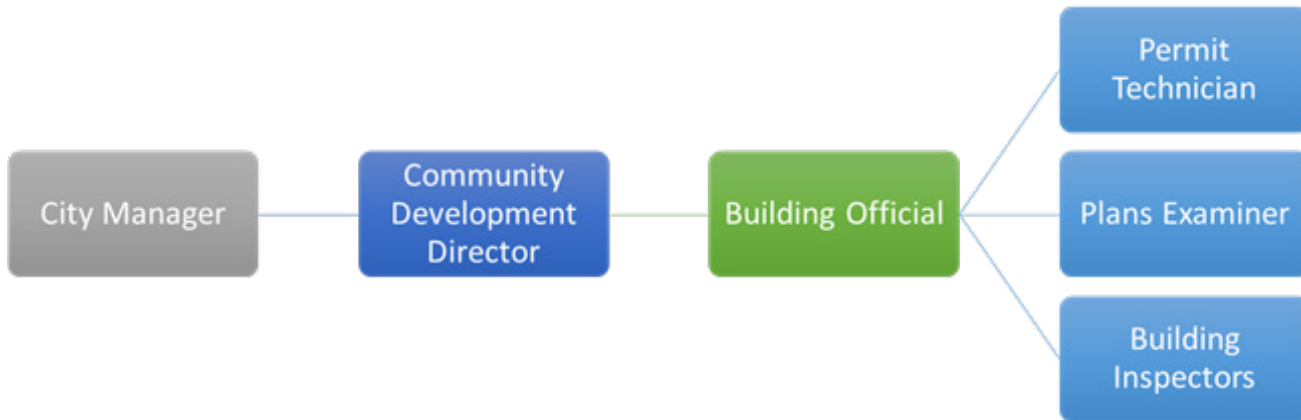
### Planning and Zoning Division Personnel

Position	FTE
Planning Director	1
Senior Planer	4
Planner II	1
Planner I	1
Code Compliance Inspector	1
Administrative Assistant	1.08
<b>Total</b>	<b>9.08</b>

# Building Division

The Building Division 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 Division Org Chart



## Building Division Highlights

- The Building Division continues to see strong issuance of building permits

## Building Division Goals and Performance Measures

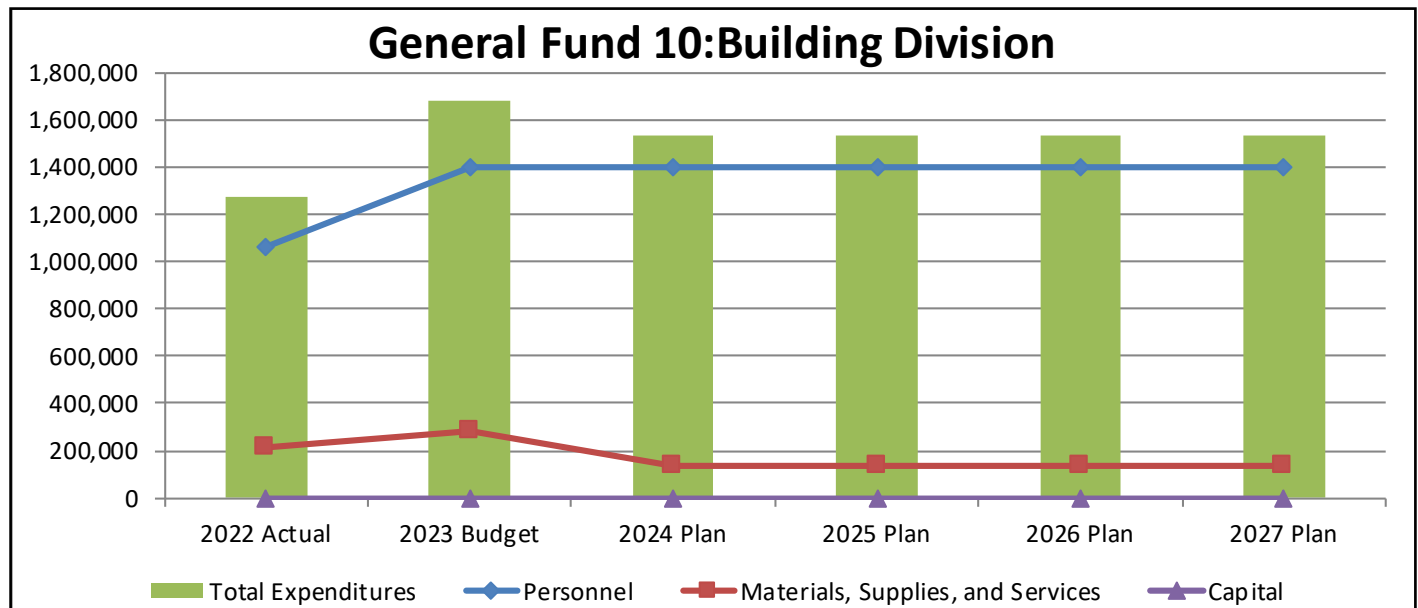
Building Division Goals	
Get all new inspectors' residential certifications completed.	
Hold a Builder's Roundtable event (annually).	
Provide all of the training, tools and resources needed for the new inspectors to become fully Commercial Certified Inspectors.	
Get 95% of all building inspectors RSI certified.	

Building Division Performance Measures		
Measures	FY 2022 Actual	FY 2023 Target
Average turnaround time for plan reviews	4.4 working days for residential, 7 days for commercial	5.1 working days for residential 7.7 working days for commercial
Percent of inspections performed next day if called in before 5 p.m.	100%	100%
Provide a min of 2 SWPPP inspections on all permit that require NOI's	100%	100%



### Building Division Expenditures

Major Object	2022 Actual	2023 Budget	2024 Plan	2025 Plan	2026 Plan	2027 Plan
Personnel	1,058,955	1,398,762	1,398,762	1,398,762	1,398,762	1,398,762
Materials, Supplies and Services	216,323	281,817	281,817	281,817	281,817	281,817
Capital	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,275,278</b>	<b>1,680,579</b>	<b>1,680,579</b>	<b>1,680,579</b>	<b>1,680,579</b>	<b>1,680,579</b>
% Change from Prior Period	30%	32%	0%	0%	0%	0%



The increase in expenditures is due to:

- Changes in payplan
- Increase in education/training and fuel costs

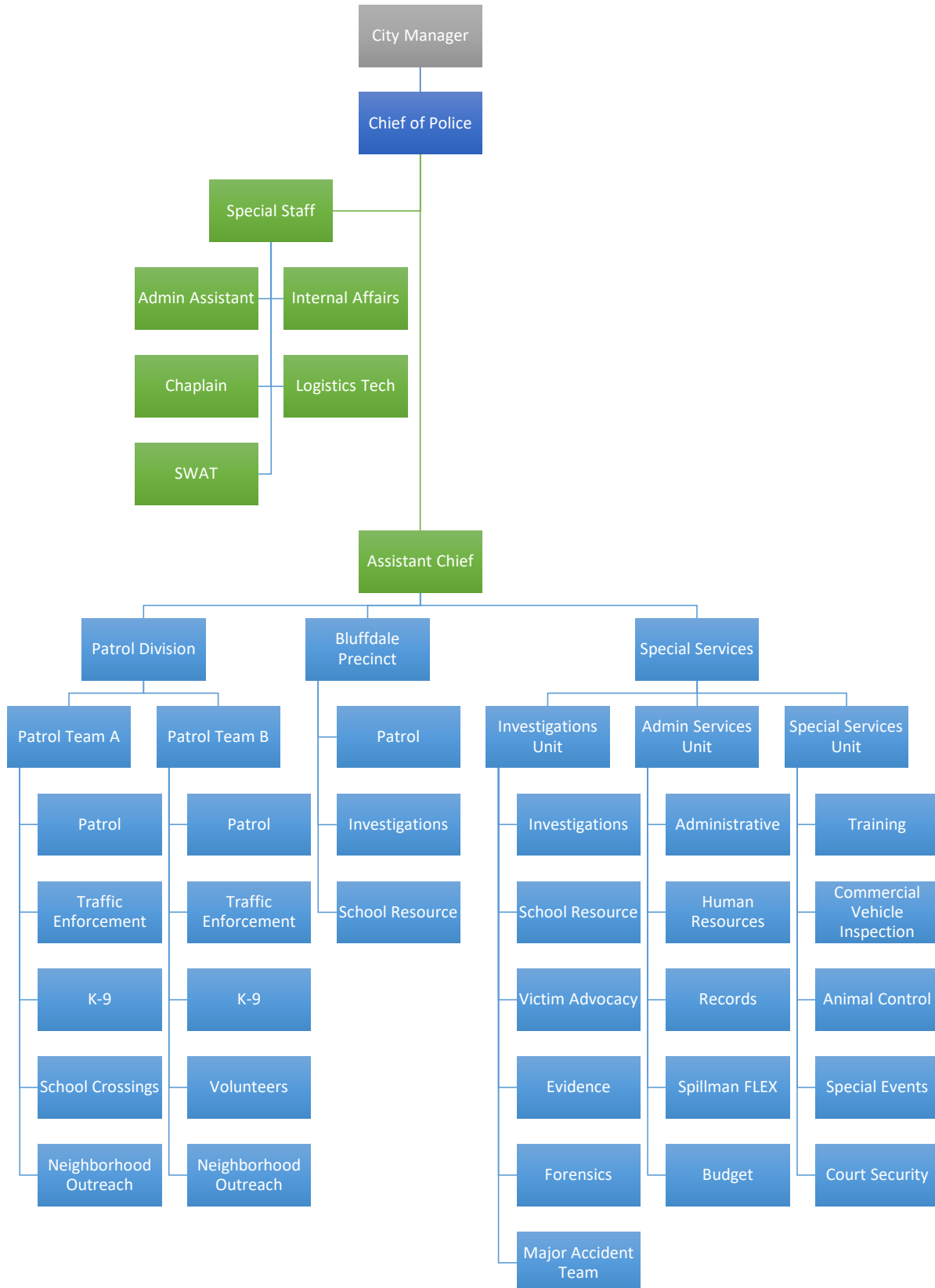
### Building Division Personnel

Position	FTE
Building Official	1
Inspector	7
Assistant Building Official	2
Permit Supervisor	1
Permit Technician	1.125
Administrative Assistant	.33
<b>Total</b>	<b>12.46</b>

# Police (Including Bluffdale)

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.

## Police Department Org Chart



## Saratoga Springs Police Department – Highlights for FY2022

Mission: 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

- The police department conducts patrol operations 7 days a week, 24 hours per day in Saratoga Springs and Bluffdale, and animal control patrol six days per week in Saratoga Springs. This includes 24/7 supervision of patrol operations. 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 added in Saratoga Springs.
- 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 two computerized total station systems, one of which is a FARO total station surveying system. Several officers attended a 40-hour course to become certified on the FARO System. The total station systems can be used for traffic accident or crime scene investigations. The department utilizes a SA-FRAN electronic fingerprint system that interfaces directly with Utah BCI. The Investigations Unit maintains one School Resource Officer (SRO) full time at Westlake High School and an SRO at 20 hours per week at both Vista Heights and Lake Mountain Middle Schools in Saratoga Springs. 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 and participates part time with the Utah County Major Crimes Task Force. One detective is assigned part time with the Metro Gang Unit. Two detectives were certified and participate in the Utah Internet Crimes Against Children Task Force. All detectives attended specialized training and are certified as required by State law. Three drones, one with infrared capability, are utilized for filming and photographing crime scenes and major accident scenes. Several officers attended a four day course to become certified drone pilots.
- 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 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. For the second year in a row, the department conducted a week long Basic SWAT Tactics Course that was attended by 24 officers from various local and federal agencies including four of our own officers.
- The department provided specialized law enforcement capabilities such as CVSA commercial truck inspections/enforcement, three police service dog/K9 teams, bicycle patrol (when possible), a major accident team, a Directed Enforcement Unit, and a Special Weapons and Tactics Team (SWAT). The trail patrol program was also continued that utilized a specialized vehicle/ATV.
- 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 or crisis situations where a less lethal option would be employed.
- The department conducted professionally managed, competitive, and fair recruitment and promotional processes, using similar methods as those employed by large agencies with merit systems.

### Training and Logistics Highlights

- The hands-on and task-focused training program was continued and included use-of-force training, less lethal options, emergency vehicle operations training, defensive driving, specialized firearms training and imaginative skill oriented training. Training topics also include race relations, implicit bias training, autism awareness, crisis intervention training, suicide and mental illness response training, and de-escalation training. This included the use of the state of the art VIRTRA use-of-force and firearms simulation system at the UPD Range and Lehi PD. 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 over 100 hours of training.
- The department continued to utilize a body worn camera system whenever possible. The department completed its fourth 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. All K9 dog teams are POST patrol certified and also POST drug detection certified. Two of the handlers are also POST K-9 Instructor certified and one of the handlers is a POST K9 Judge.

### Community Interaction Highlights

- The police department provides a full time School Resource Officer (SRO) at Westlake High School. Additionally, a school program entitled Drug Awareness and Resistance Education (DARE) is programmed to be taught within Saratoga Springs and Bluffdale elementary schools as requested and scheduled. The department also maintained a School Resource Officer for 20 hours per week at both Vista Heights and Lake Mountain Middle Schools in Saratoga Springs, and a full time SRO at Hidden Valley Middle School in Bluffdale.
- The department conducted a citizen's academy with 11 citizens attending. The VIPS (Volunteers In Police Service) provided several hours of volunteer service in Saratoga Springs and Bluffdale.
- In August 2021, the department conducted the "National Night Out Against Crime" in both Saratoga Springs and Bluffdale. Citizens were able to see displays, observe police cars and equipment, obtain information, and speak with officers.
- The police department's Neighborhood Outreach Coordinator conducted neighborhood watch meetings as requested via Zoom and in person. She also conducted bicycle safety rodeos and safe car seat workshops with information shared at the events and on social media.
- The department normally 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. It co-sponsored a 5K Fun Run "Cops and Joggers in observance of the 9/11 memorial. It also performs K9 demonstrations for a variety of community organizations and schools.
- The department added a "tag link" on it's website to encourage news and stories about the police department activities. The Face Book page is constantly utilized to provide educational items and update information.

## Police Department Goals and Performance Measures

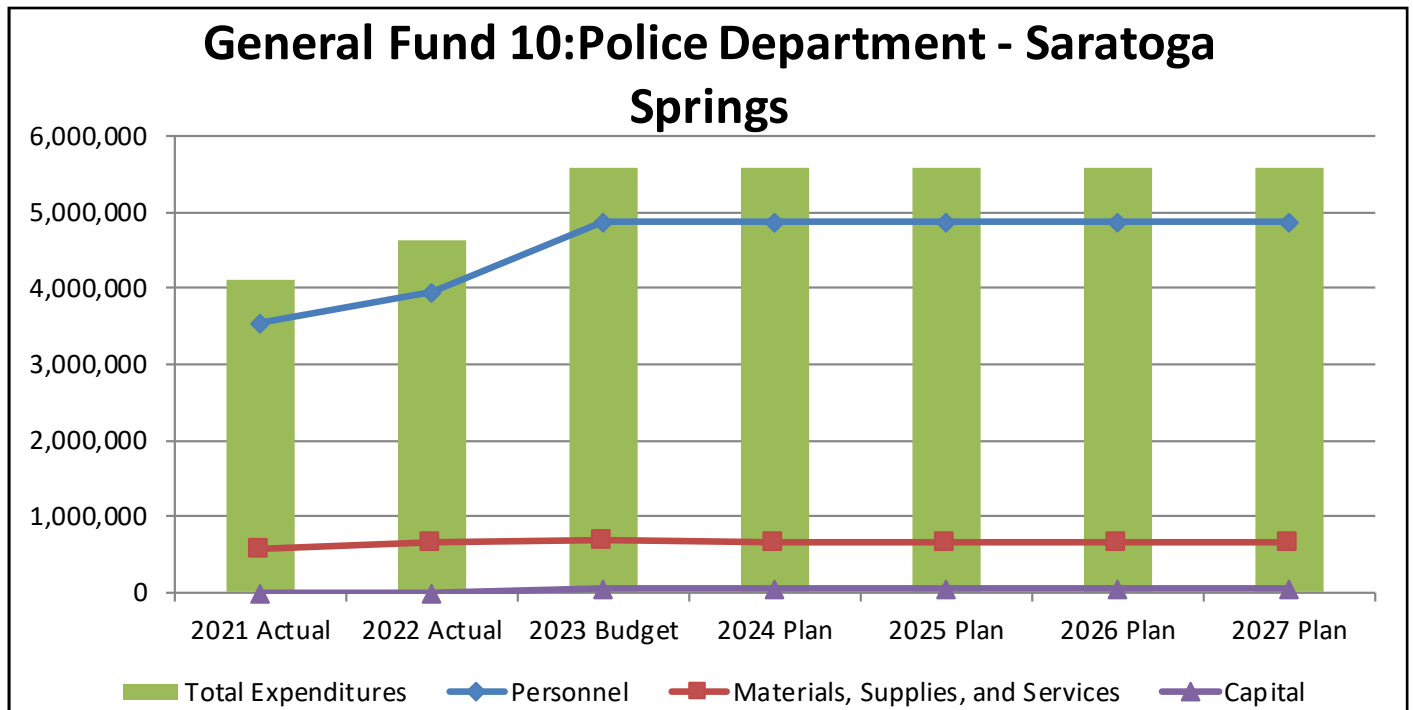
<b>Police Department Goals</b>
Plan for and maintain staffing levels consistent with mission and workload.
Maintain quality patrol and investigative functions/services.
Conduct quality budget, grant and logistics management.
Conduct department training to meet POST and community areas of emphasis.
Emphasize safety in all aspects of operations and training.
Conduct patrols in business areas and on city trail systems.
Use crime-mapping capability and other analytic systems.
Maintain community outreach programs including Volunteers In Police Service, Citizens Academy, National Night Out, City events, K-9 demos, bicycle safety rodeos, safety car seat checks, social media, and safe neighborhood watch meetings.
Maintain quality educational and School Resource Officer programs.
Maintain Utah Chiefs of Police Association accreditation.

<b>Police Department Performance Measures</b>		
<b>Measures</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Target</b>
Response times for priority calls	8.75 Minutes	7 Minutes
Elementary students in DARE program or other education programs	1325	1200
Hours of training per officer per year	140	80
% of time with 24/7 supervision	100%	100%
Hours of trail patrol hours	335	200
% of vacation checks completed	100%	100%

## Police Department (Saratoga Springs) Expenditures

<b>Major Object</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Plan</b>	<b>2025 Plan</b>	<b>2026 Plan</b>	<b>2027 Plan</b>
Personnel	3,965,399	4,871,823	4,871,823	4,871,823	4,871,823	4,871,823
Materials, Supplies and Services	661,339	673,027	661,027	661,027	661,027	661,027
Capital	-	48,000	48,000	48,000	48,000	48,000
<b>Total Expenditures</b>	<b>4,626,738</b>	<b>5,592,850</b>	<b>5,580,850</b>	<b>5,580,850</b>	<b>5,580,850</b>	<b>5,580,850</b>
% Change from Prior Period	12%	21%	0%	0%	0%	0%



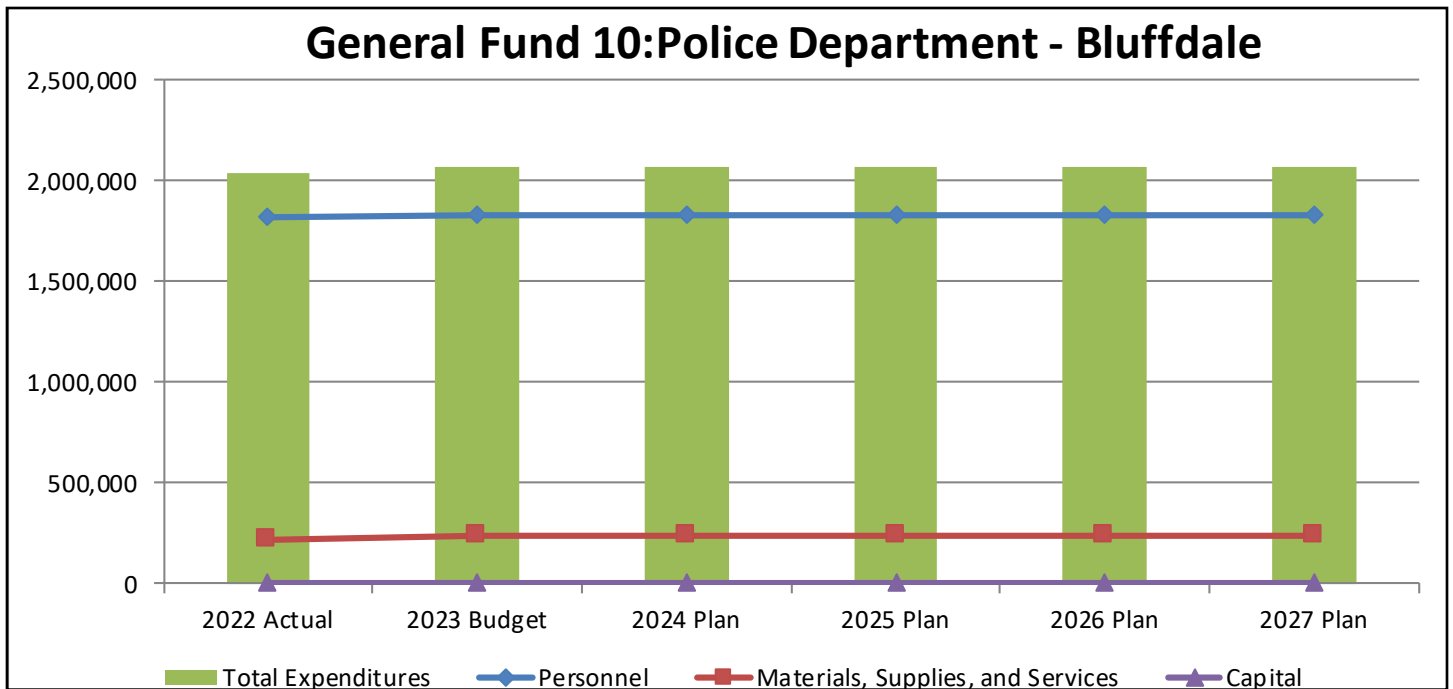


The increase in costs is due to:

- Changes due to the pay plan
- PT Investigations Technician to FT
- New Patrol Officer
- PT Evidence Technician to FT
- Increase in hours for Records Clerks
- Increase in hours for Neighborhood Outreach Coordinator
- Increase in hours for Internal Affairs Investigator
- Increase in Fuel expenses

#### Police Department (Bluffdale) Expenditures

Major Object	2022 Actual	2023 Budget	2024 Plan	2025 Plan	2026 Plan	2027 Plan
Personnel	1,820,008	1,828,145	1,828,145	1,828,145	1,828,145	1,828,145
Materials, Supplies and Services	220,447	242,945	242,945	242,945	242,945	242,945
Capital	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>2,040,455</b>	<b>2,071,090</b>	<b>2,071,090</b>	<b>2,071,090</b>	<b>2,071,090</b>	<b>2,071,090</b>
% Change from Prior Period	29%	2%	0%	0%	0%	0%



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

Police Department Personnel

Police Personnel (Saratoga Springs and Bluffdale)	
Position	FTE
Police Chief	1
Assistant Chief	1
Lieutenant	1
Sergeant	6
Corporal	6
Police Officer	27
Reserve Officer/Detective	2.75
Animal Control Officer	2
Administrative Assistant	1
Forensics/Evidence Technician	1
Records Clerk/Technicians	4.99
Bailiff	0.75
Crossing Guard Supervisor	0.5
Crossing Guard	4.5
Neighborhood Watch	0.59
Victim Advocate	1
<b>Total</b>	<b>61.09</b>

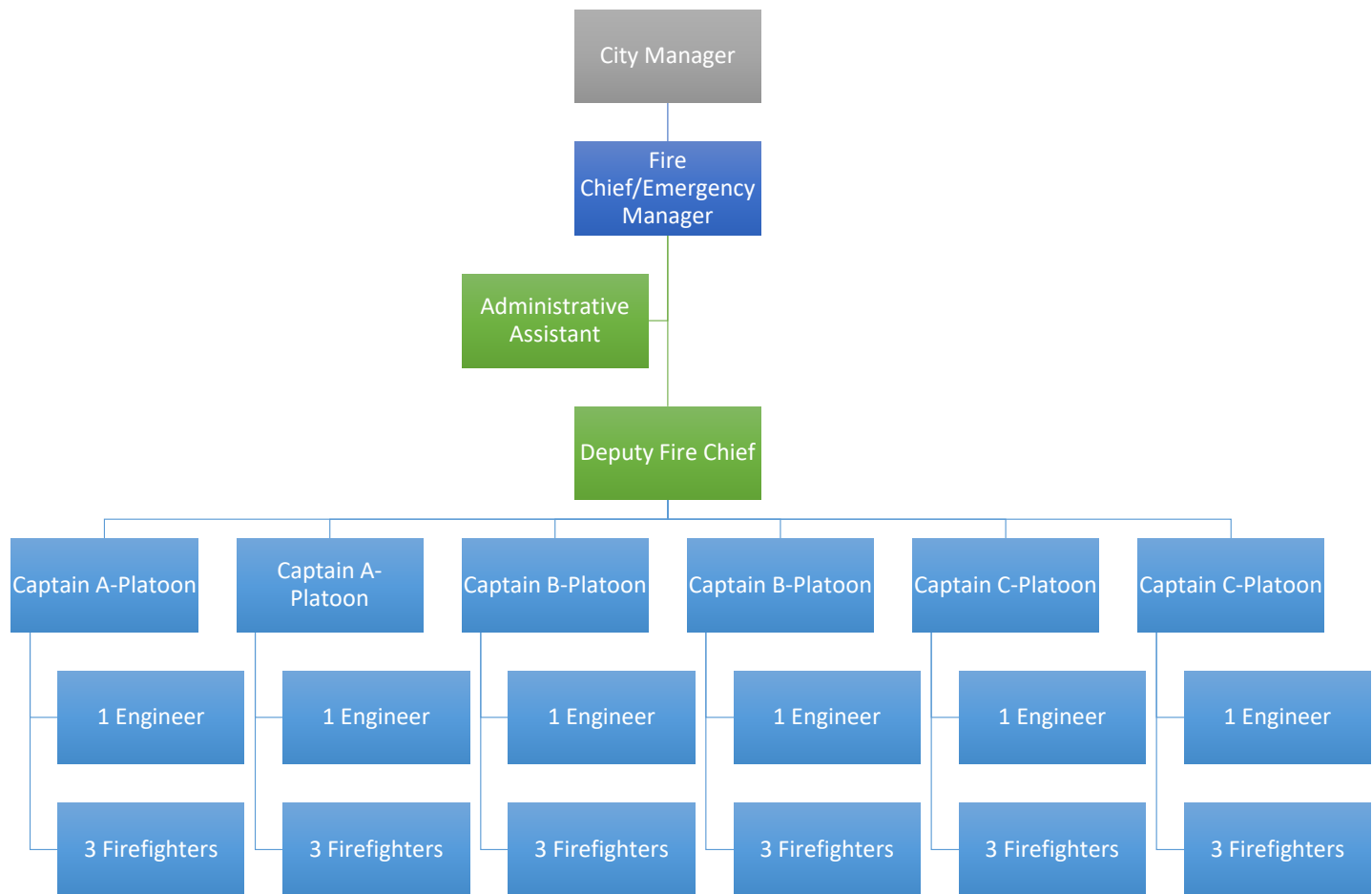
<b>Police Personnel (Saratoga Springs)</b>	
<b>Position</b>	<b>FTE</b>
Police Chief	1
Assistant Chief	1
Lieutenant	1
Sergeant	5
Corporal	5
Police Officer	14
Reserve Officer/Detective	2.375
Animal Control Officer/SFO	2
Administrative Assistant	1
Forensics/Evidence Technicians	1
Records Clerk	4.37
Bailiff	0.75
Crossing Guard Supervisor	0.5
Crossing Guard	4.5
Neighborhood Watch	0.59
Victim Advocate	1
<b>Total</b>	<b>45.09</b>

<b>Police Personnel (Bluffdale)</b>	
<b>Position</b>	<b>FTE</b>
Sergeant	1
Corporal	1
Police Officer	13
Reserve Officer/Detective	.375
Records Clerk	.625
<b>Total</b>	<b>16</b>

# Fire Department

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.

## Fire Department Org Chart



## Fire Department Highlights

- Critical Care Paramedic program completed and implemented for new ED's

## Fire Department Goals and Performance Measures

## Fire Department Goals

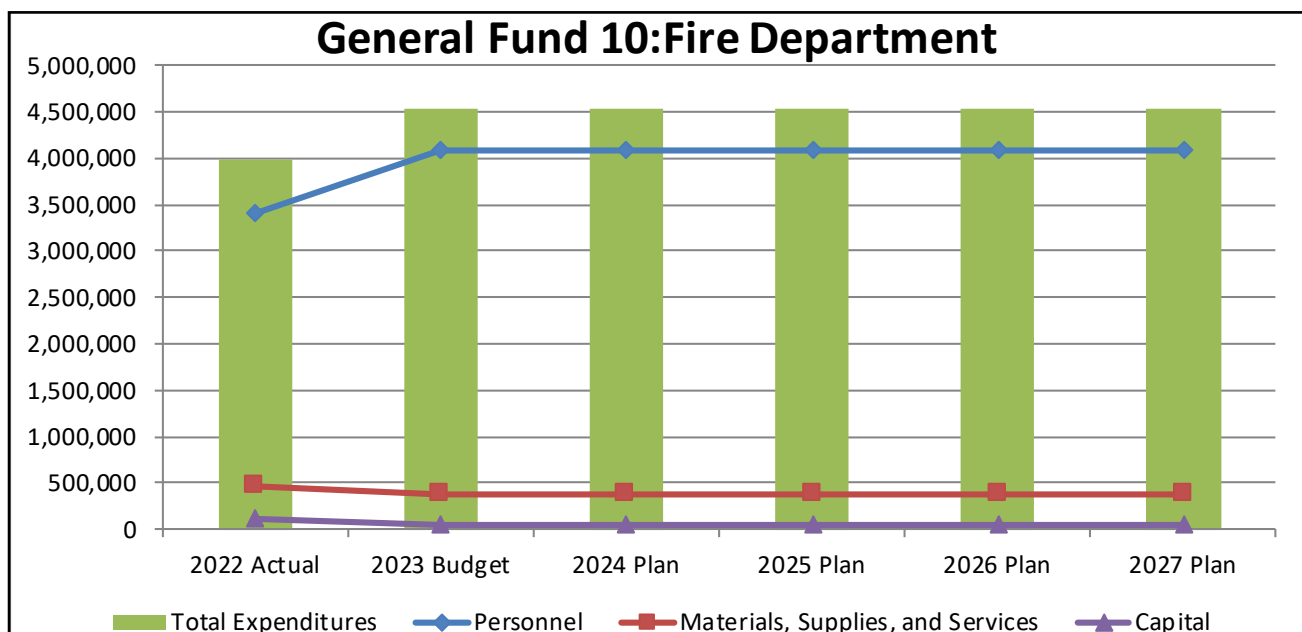
Complete bid process for North Station Bay expansion and select contractor and begin build.

## Fire Department Measures

Measures	FY 2022 Actual	FY 2023 Target
% of required annual business inspections completed	87%	85%
% of annual performance evaluations completed	92%	95%
% of emergency calls for EMS responded to under 7:40	88%	85%
% of emergency fire calls responded to under 8:30	88%	85%
% of requisite training being conducted and maintained	100%	100%
% of vehicles inspected and maintained daily	96%	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	2	2
Develop and implement live fire training opportunities	8	6

## Fire Department Expenditures

Major Object	2022 Actual	2023 Budget	2024 Plan	2025 Plan	2026 Plan	2027 Plan
Personnel	3,391,611	4,090,022	4,090,022	4,090,022	4,090,022	4,090,022
Materials, Supplies and Services	468,219	380,536	380,536	380,536	380,536	380,536
Capital	116,087	57,000	57,000	57,000	57,000	57,000
<b>Total Expenditures</b>	<b>3,975,917</b>	<b>4,527,558</b>	<b>4,527,558</b>	<b>4,527,558</b>	<b>4,527,558</b>	<b>4,527,558</b>
% Change from Prior Period	32%	14%	0%	0%	0%	0%





The increase in costs is due to:

- Purchase of new Cascade Unit
- Changes brought about by the proposed pay plan

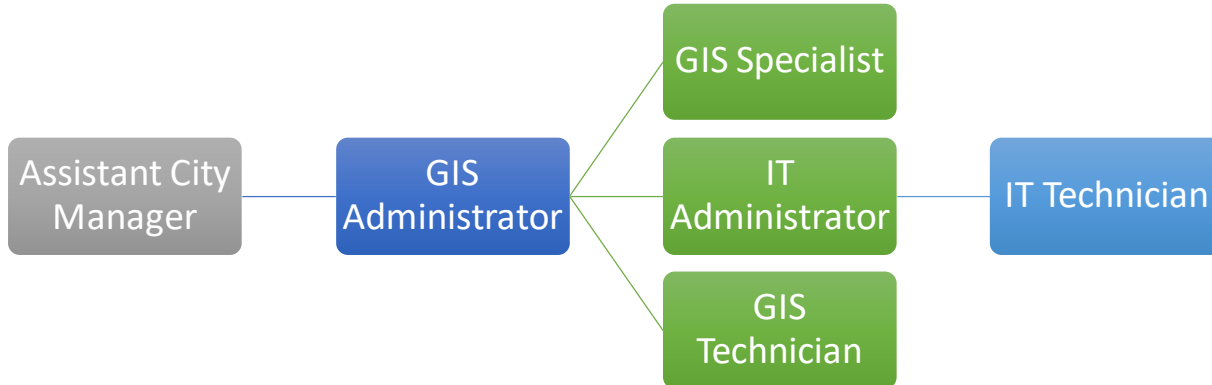
Fire Department Personnel

Position	FTE
Fire Chief	1
Deputy Fire Chief	1
Fire Captain	3
Fire Engineer/Paramedic	6
Firefighter/Paramedic	12
Administrative Assistant	1
PT Firefighters	5.784
EMS Battalion Chief	1
Critical Care Paramedics	3
<b>Total</b>	<b>33.78</b>

# IT Services Department

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 Org Chart



## IT Services Department Highlights

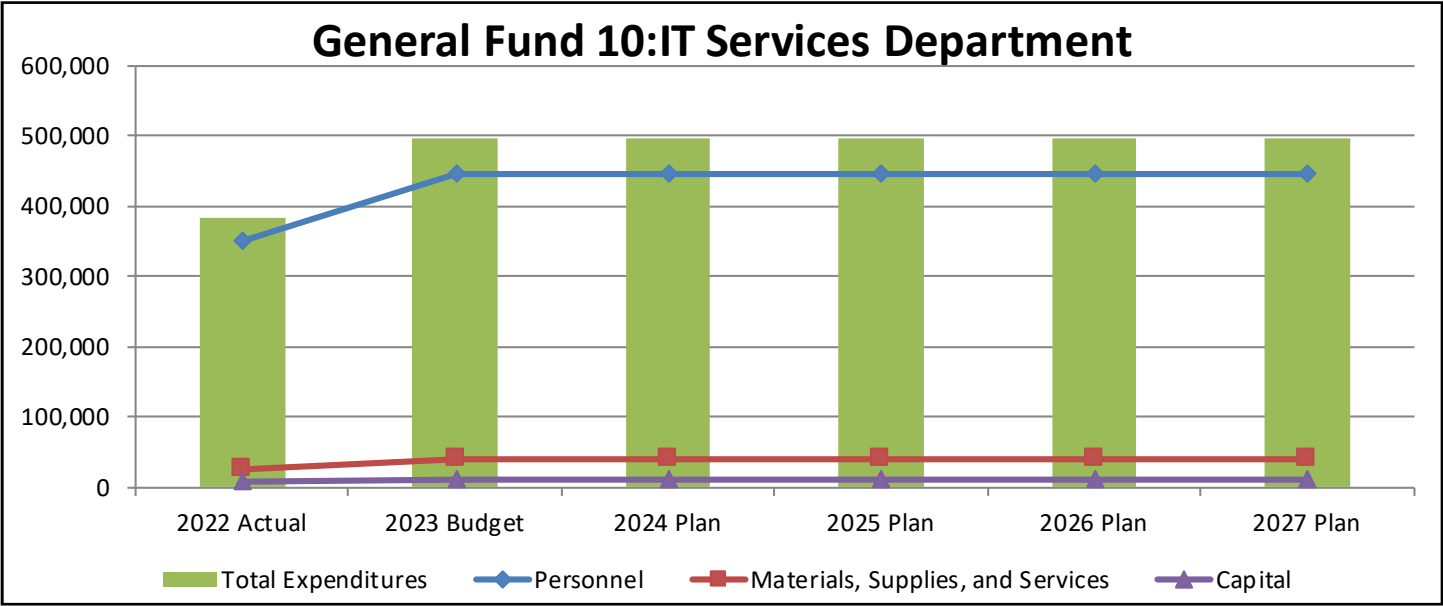
- Published a new GIS Homepage
- Built SCADA and several other dashboards
- Built out Cityworks (and related ESRI dashboards) to better serve Parks, Streets, ACE, and Code Enforcement.
- Replaced the GPS fleet with updated, easier-to-use/administer hardware.

## IT Services Department Goals and Performance Measures

IT Department Goals
Implement ArcGIS Enterprise Base Deployment (includes IT infrastructure upgrades)
Hired a GIS Technician

## IT Services Department Expenditures

Major Object	2022 Actual	2023 Budget	2024 Plan	2025 Plan	2026 Plan	2027 Plan
Personnel	351,287	445,027	445,027	445,027	445,027	445,027
Materials, Supplies and Services	24,292	39,850	39,850	39,850	39,850	39,850
Capital	8,050	12,000	12,000	12,000	12,000	12,000
<b>Total Expenditures</b>	<b>383,629</b>	<b>496,877</b>	<b>496,877</b>	<b>496,877</b>	<b>496,877</b>	<b>496,877</b>
% Change from Prior Period	29%	30%	0%	0%	0%	0%



Increase in expenditures caused by:

- New IT Technician
- Changes in the payplan
- New GIS Technician

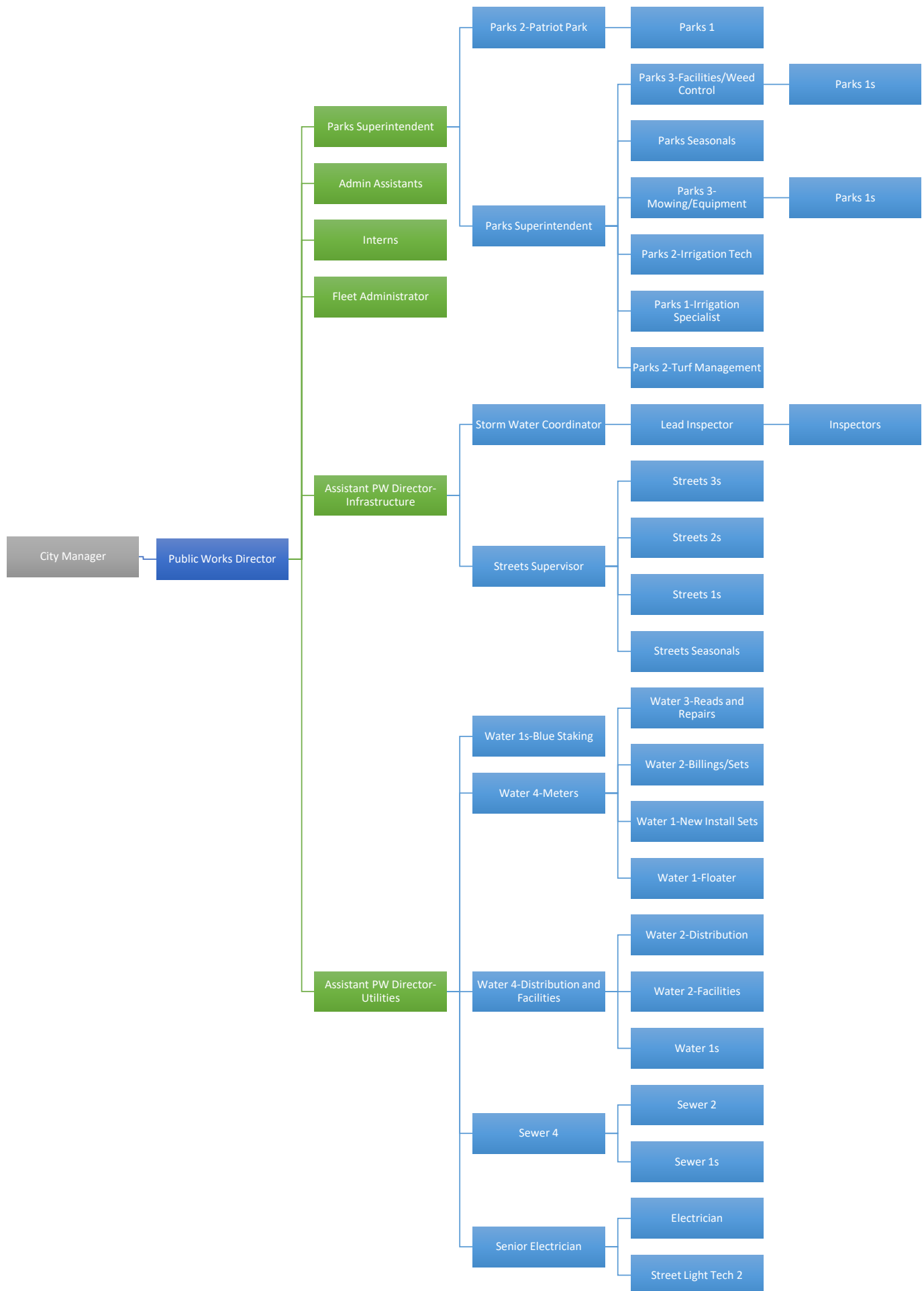
IT Services Department Personnel

Position	FTE
GIS Administrator	1
GIS Specialist	1
GIS Technician	1
IT Aministrator	1
IT Technician	1
Total	5

# Public Works Department

The Public Works Department is responsible for the municipal services that provide culinary water supply and distribution, secondary water supply and distribution, engineering, 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.

Public Works Department Org Chart





### Public Works Admin

- Completed the State Audit of the City's MS4 program and implemented all recommendations
- Obtained Grant Funding for the completion of the Sunrise Meadows Bike Park
- Obtained Grant Funding for the FFSL shoreline trail project
- Completed the Design and Construction of the Sunrise Meadows Bike Park Project
- Completed the Design and Construction of the South Marina Beach Project

### Public Works Admin/Electrical Goals and Performance Measures

<b>Public Works Admin</b>
Prepare and adopt a water shortage response plan and coordinate it's implementation
Secure Funding for the North Marina improvement project
Oversee the design and construction of the 3 FFSL grant projects - south marina parking lot, shoreline trail, north marina
Hire and train 2 new storm water inspectors
Assist all public works divisions in the completion of their goals

<b>Public Works Admin</b>		
<b>Measures</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Target</b>
Percentage of Employee's Certifications Maintained	100%	100%
Percent City's MS4 Program Requirements Met	100%	100%
Capital Projects Completed On Budget	70%	85%
Capital Projects Completed within 10% of Budget	85%	90%

### Public Work-Electrical

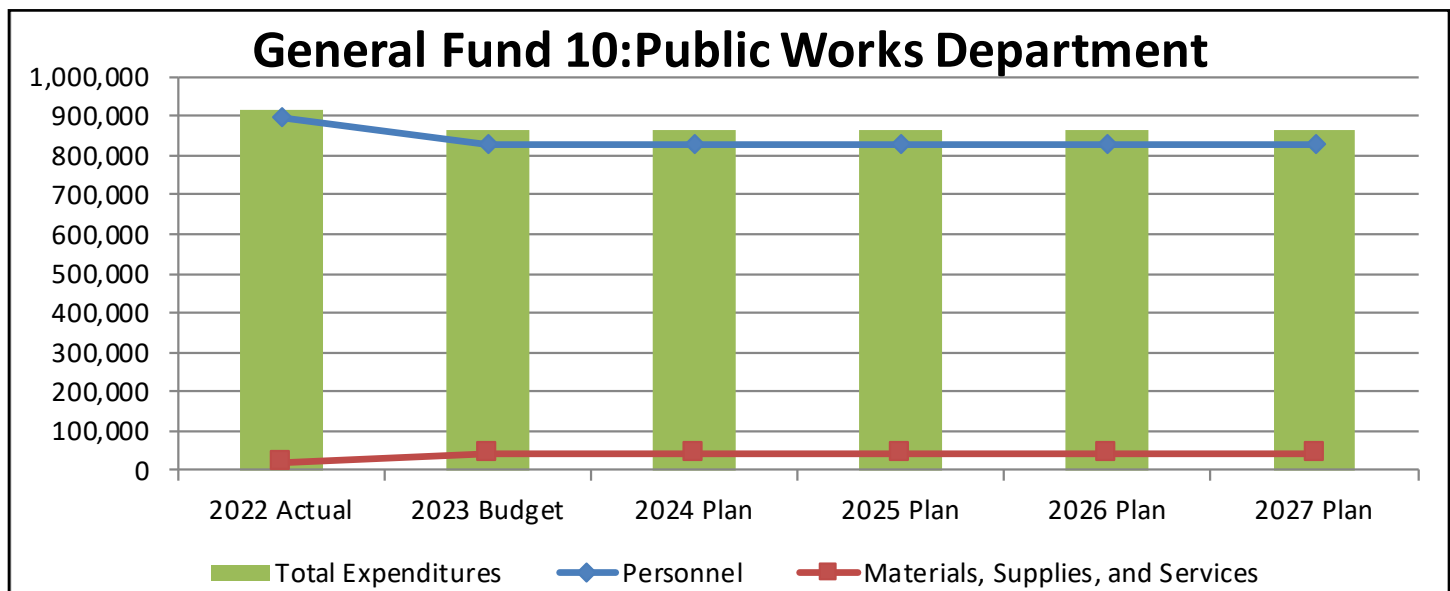
- Replace SCADA workstations with new server and implement remote access web hosting
- Rehabilitate sewer lift 7 including new drives and control system in drive cabinet
- Install electrical service for New Recreation Office
- Install new electrical service for tank 5 to migrate from solar to utility power
- Add solar redundant power source to tank/well facilities and repeater on Mt Saratoga Pond and Tanks
- Complete new electrical service project for Jacobs Ranch Secondary Well
- Ongoing street light audit citywide
- Ongoing street light painting project citywide
- Ongoing vibration and thermal imaging analysis for early detection of equipment issues

### Public Works Electrical Goals and Performance Measures

<b>Public Works Electrical</b>		
<b>Measures</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Target</b>
% of street lights operational	99%	96%
Service Request Resolution Time (days)	16 days	14 days

## Public Works Admin/Electrical Expenditures

Major Object	2022 Actual	2023 Budget	2024 Plan	2025 Plan	2026 Plan	2027 Plan
Personnel	893,579	826,256	826,256	826,256	826,256	826,256
Materials, Supplies and Services	20,161	41,000	41,000	41,000	41,000	41,000
<b>Total Expenditures</b>	<b>913,740</b>	<b>867,256</b>	<b>867,256</b>	<b>867,256</b>	<b>867,256</b>	<b>867,256</b>
% Change from Prior Period	22%	-5%	0%	0%	0%	0%



Changes in expenditures are due to updates made in the pay plan.

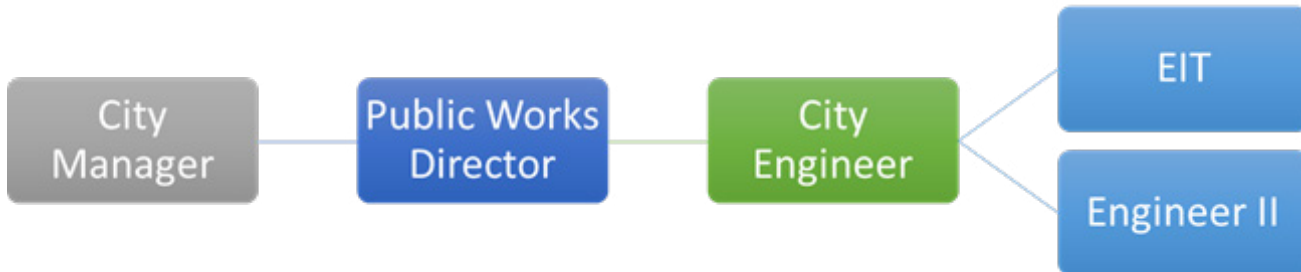
## Public Works Admin/Electrical Personnel

Position	FTE
Public Works Director	1
Assistant Public Works Director	1
Fleet Administrator	1
Senior Electrician	1
Electrician	1
Administrative Assistant	2
<b>Total</b>	<b>7</b>

# Engineering Division

The Engineering Division 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.

## Engineering Division Org Chart



## Engineering Division Highlights

- Updated the Transportation CFP/IFFP/IFA
- Updated the Sewer Drain CFP/IFFP/IFA
- Completed the Design of the Foothill Blvd Extension Project from Pony Express Pkwy to Lariat Blvd
- Secured MAG Funding for the widening of 145 North/Saratoga Road and for the widening of 400 East north of Crossroads Blvd

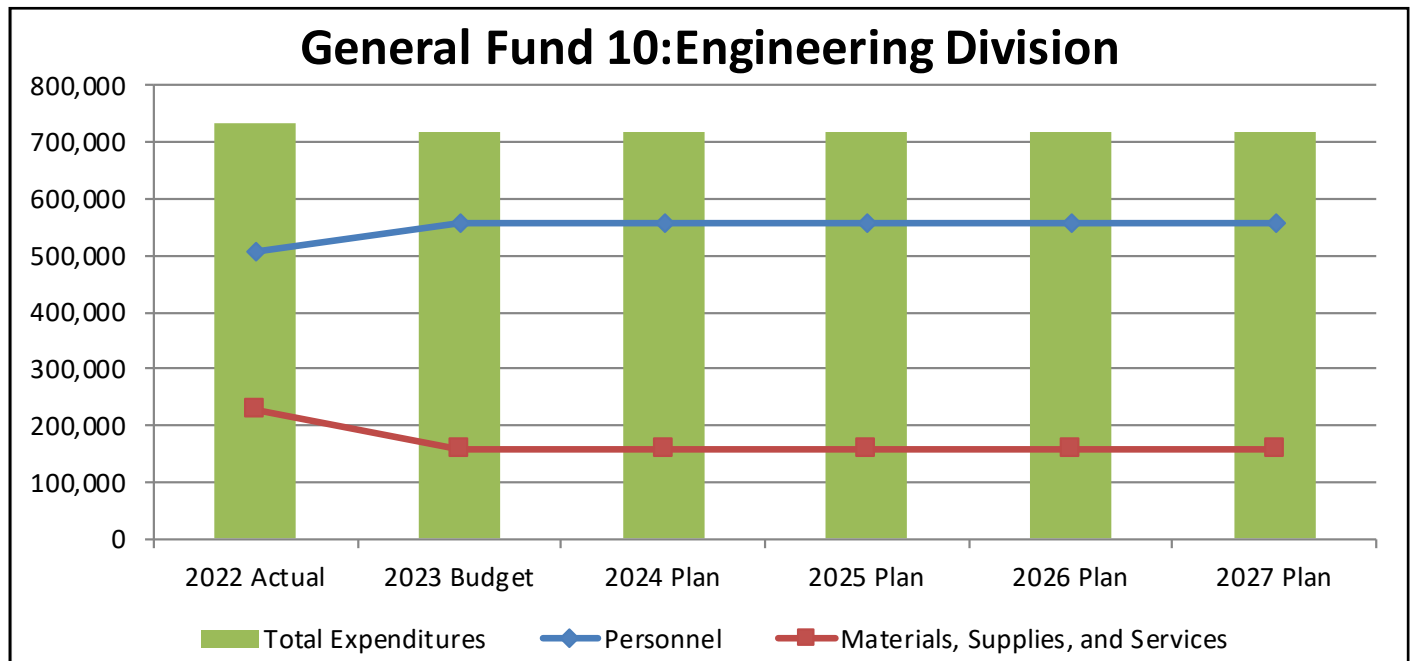
## Engineering Division Goals and Performance Measures

Engineering Division Goals
Update the Engineering Standards and Specifications
Improve the percent of reviews completed within 2 weeks
Work to license staff who still need their PE
Assist the streets department with ensuring the proper implementation of safe walking routes and school zone crossings.

Engineering Division Performance Measures		
Measures	FY 2022 Actual	FY 2023 Target
Percent of reveiws completed within 2 weeks	50%	90%
Traffic Counts	20	10
Number of new comments after first review	80%	75%

### Engineering Division Expenditures

Major Object	2022 Actual	2023 Budget	2024 Plan	2025 Plan	2026 Plan	2027 Plan
Personnel	507,881	557,067	557,067	557,067	557,067	557,067
Materials, Supplies and Services	227,312	160,200	160,200	160,200	160,200	160,200
<b>Total Expenditures</b>	<b>735,193</b>	<b>717,267</b>	<b>717,267</b>	<b>717,267</b>	<b>717,267</b>	<b>717,267</b>
% Change from Prior Period	29%	-2%	0%	0%	0%	0%



Changes in expenditures are due to changes in the pay plan.

### Engineering Division Personnel

Position	FTE
City Engineer	1
Engineer I	2
EIT	1
Administrative Assistant	.33
<b>Total</b>	<b>4.33</b>

# Public Works-Water Division

## Public Works-Water Division Highlights

- Installed new Chiller at Culinary Booster #5
- Reprogramed the SCADA system to operate off of pressure and not tank levels at multiple sites
- Completed Audit of all HOA and Multifamily meters and replaced as necessary
- Commissioned and began operations at multiple new water facilities
- Installed more than 100 new water meters a month
- Identified more than 66 water meters not associated with an account
- Complete rehabilitations on drinking water well 3 and on secondary wells 3 and 4

## Public Works-Water Division Goals and Performance Measures

<b>Water Division Goals</b>
Hire and train 3 new employees
Install perimeter fencing at well 6 and 2
Install New drive for Drinking water well 2
Complete Well 6 Rehabilitation
Connect well 1 to the irrigation system

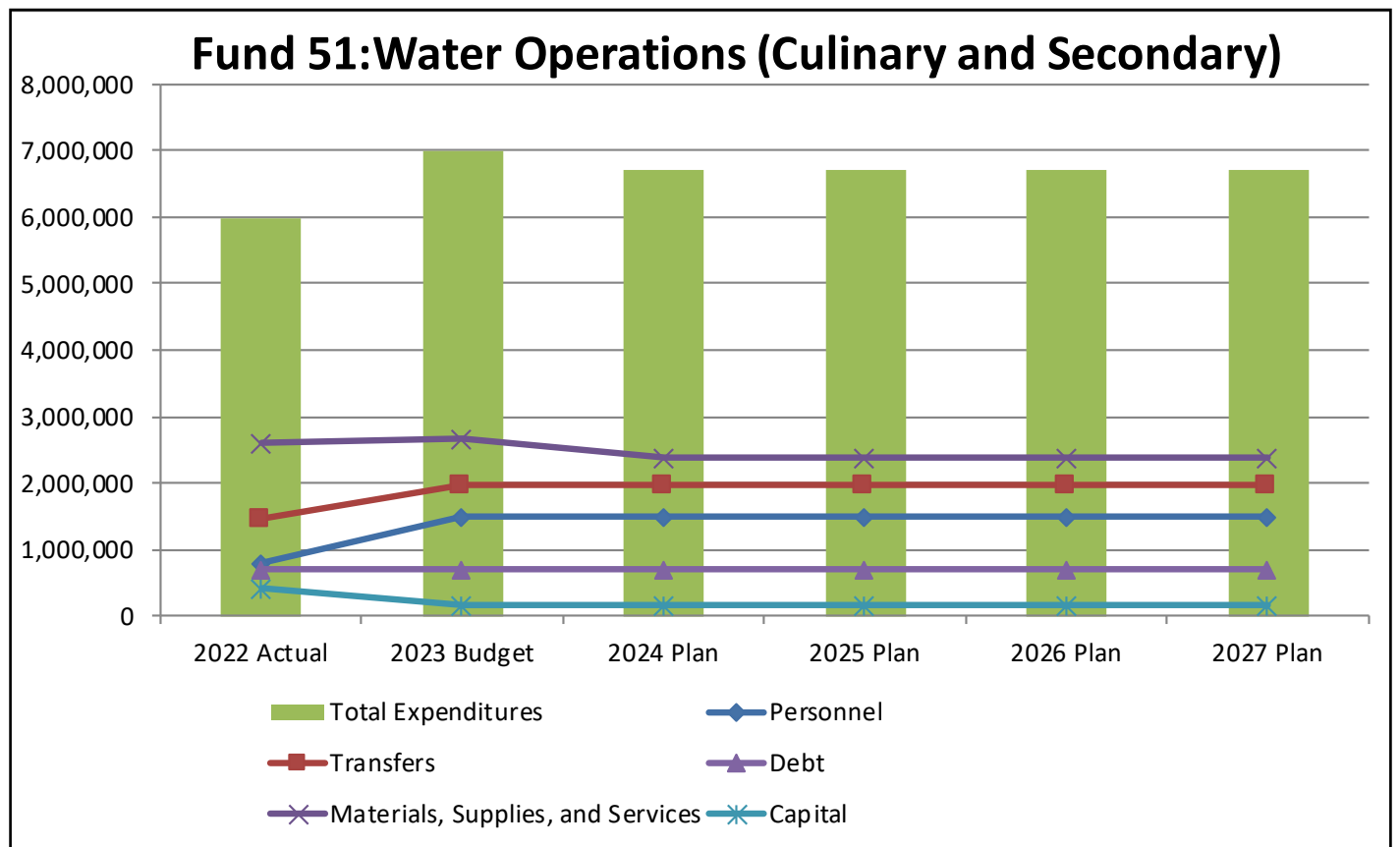
<b>Water Division Performance Measures</b>		
<b>Measures</b>	<b>FY 2022 Actuals</b>	<b>FY 2023 Target</b>
Avg Service Request Resolution Time	17 days	<3 days
Percentage of employees w/water system certification	56%	100%
Percentage of hydrants in operation	89%	100%
Fix Network Read within last 24 hours	93.7%	98%

## Public Works-Water Division Expenditures\*

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

<b>Major Object</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Plan</b>	<b>2025 Plan</b>	<b>2026 Plan</b>	<b>2027 Plan</b>
Personnel	789,940	1,492,111	1,492,111	1,492,111	1,492,111	1,492,111
Transfers	1,450,851	1,957,696	1,957,696	1,957,696	1,957,696	1,957,696
Debt	695,625	698,365	698,365	698,365	698,365	698,365
Materials, Supplies and Services	2,612,527	2,662,337	2,382,337	2,382,337	2,382,337	2,382,337
Capital	422,106	172,846	172,846	172,846	172,846	172,846
<b>Total Expenditures</b>	<b>5971,049</b>	<b>6,983,355</b>	<b>6,983,355</b>	<b>6,983,355</b>	<b>6,983,355</b>	<b>6,983,355</b>
% Change from Prior Period	12%	17%	-4%	0%	0%	0%





Changes in Water Division expenditures are caused by:

- New Maintenance II (Converted from Floater Position)for Culinary Water
- New Maintenance II for Secondary Water
- Increase budget for Culinary Main Shop and Well
- Increase budget for Secondary Water Shop and Well
- Increase in SCADA expenses
- Changes in the pay plan

#### Public Works-Water Division Personnel

Position	FTE
Water Supervisor	1
Maintneance IV	1
Maintenance III	2
Maintnenace II	3.417
Maintenance I	5
SCADA Tech	.5
Seasonal Employees	.75
<b>Total</b>	<b>13.67</b>

# Public Work-Sewer Division

## Public Works-Sewer Division Highlights

- Installed a new generator and drive at lift #1
- Installed a New Muffin Monster at Lift 1 and rebuilt the existing for use at Lift 2
- Inspected and Maintained all City Storm water Cleaning Devices
- Completed Phase 2 of Sewer system Audit by RH Borden
- Audited City's confined entry permit process and implemented all recommendations
- Managed the completion of Lift 9 and oversaw facility start up
- Cleaned the wet wells at all City lift stations
- Replaced pump 2 at lifts 4 and 5
- Began drive replacement at Lift 7

## Public Works-Sewer Division Goals and Performance Measures

Sewer Division Goals
Hire and train 2 new employees
Install new drives and new pump at Lift 7
Install new ac unit at Lift 7
Keep on track with all scheduled lift station and system maintenance
Inspect and maintain all City oil/water separators and inlets

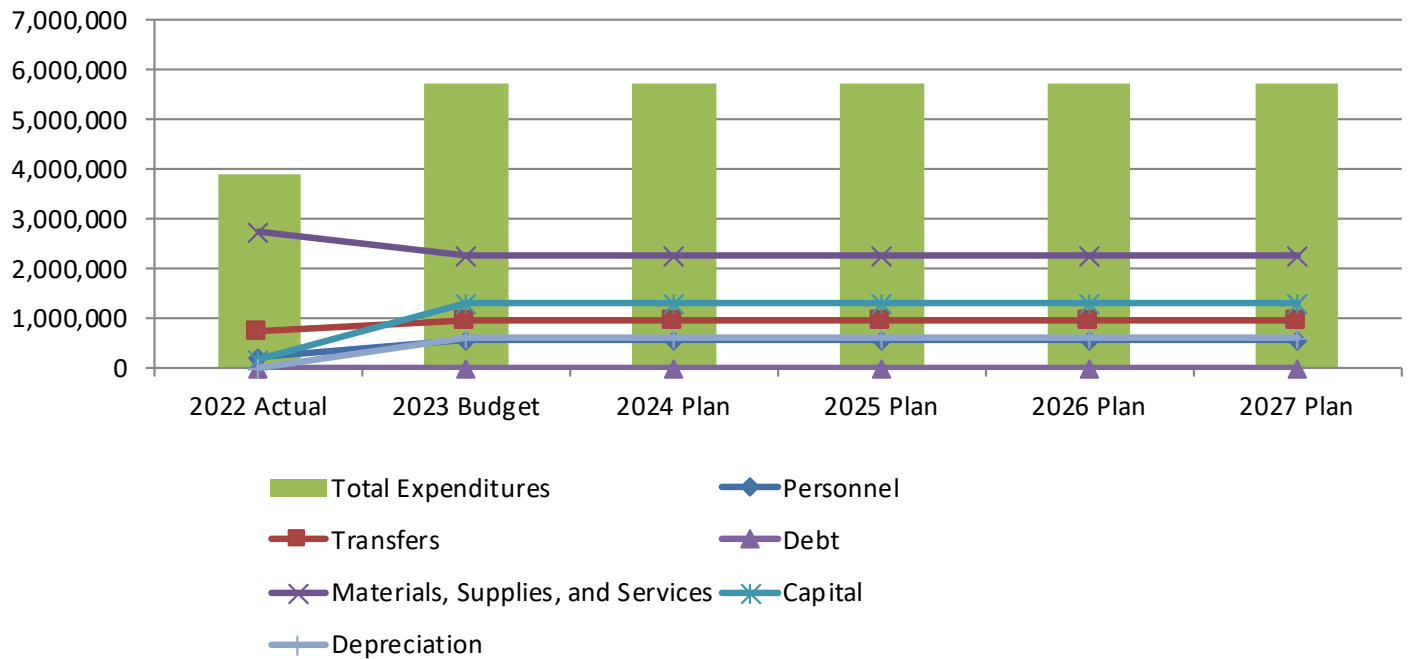
Sewer Division Performance Measures		
Measures	FY 2022 Actual	FY 2023 Target
% of Lift Stations Cleaned Quarterly	81%	100%
Work Order Resolution Time	1.9 days	2 days
Number of employees w/sewer system certification	67%	100%
Number of sewer back-ups	2	<2
% of City Stormwater Cleaning Devices Inspected and Maintained	80%	100%

## Public Works-Sewer Division Expenditures\*

\*Many Sewer Division expenditures are found in the Sewer Fund (Fund 52).

Major Object	2022 Actual	2023 Budget	2024 Plan	2025 Plan	2026 Plan	2027 Plan
Personnel	241,226	565,116	565,116	565,116	565,116	565,116
Transfers	765,076	979,935	979,935	979,935	979,935	979,935
Debt	-	927	927	927	927	927
Materials, Supplies and Services	2,743,589	2,281,937	2,281,937	2,281,937	2,281,937	2,281,937
Capital	163,421	1,308,755	1,308,755	1,308,755	1,308,755	1,308,755
Depreciation	-	610,000	610,000	610,000	610,000	610,000
<b>Total Expenditures</b>	<b>3,913,312</b>	<b>5,746,670</b>	<b>5,746,670</b>	<b>5,746,670</b>	<b>5,746,670</b>	<b>5,746,670</b>
% Change from Prior Period	15%	47%	0%	0%	0%	0%

## Fund 52: Sewer Operations



Change in Sewer Division expenditures is caused by:

- New Maintenance I and existing Maintenance I converted to a Maintenance II
- New Service Truck with Crane
- Changes in the pay plan

### Public Works-Sewer Division Personnel

Position	FTE
Sewer Supervisor	1
Sewer Maintenance IV	0
Sewer Maintenance III	1
Sewer Maintenance II	3
Sewer Maintenance I	0
Seasonal Employees	0
SCADA Tech	.5
<b>Total</b>	<b>5.5</b>

# Public Works-Streets and Storm Drain

## Division

### Public Works-Streets and Storm Drain Division Highlights

- Completed Storm water Outfall Audit for cleaning and maintenance and added inlet markers to select locations
- Updated all Streets vehicles with Safety and Caution Lighting and back up alarms
- City-wide Trails maintenance and repaired with pavement surface and crack treatment
- Completed repair of city-wide Roadways and manhole collars with mastic sealer
- Installed flashing beacon pedestrian crossing signs (RRFBS) on Wildlife Blvd trail crossing and installed a flashing “Your speed sign” on Grandview Blvd

### Public Works-Streets and Storm Drain Division Goals and Performance Measures

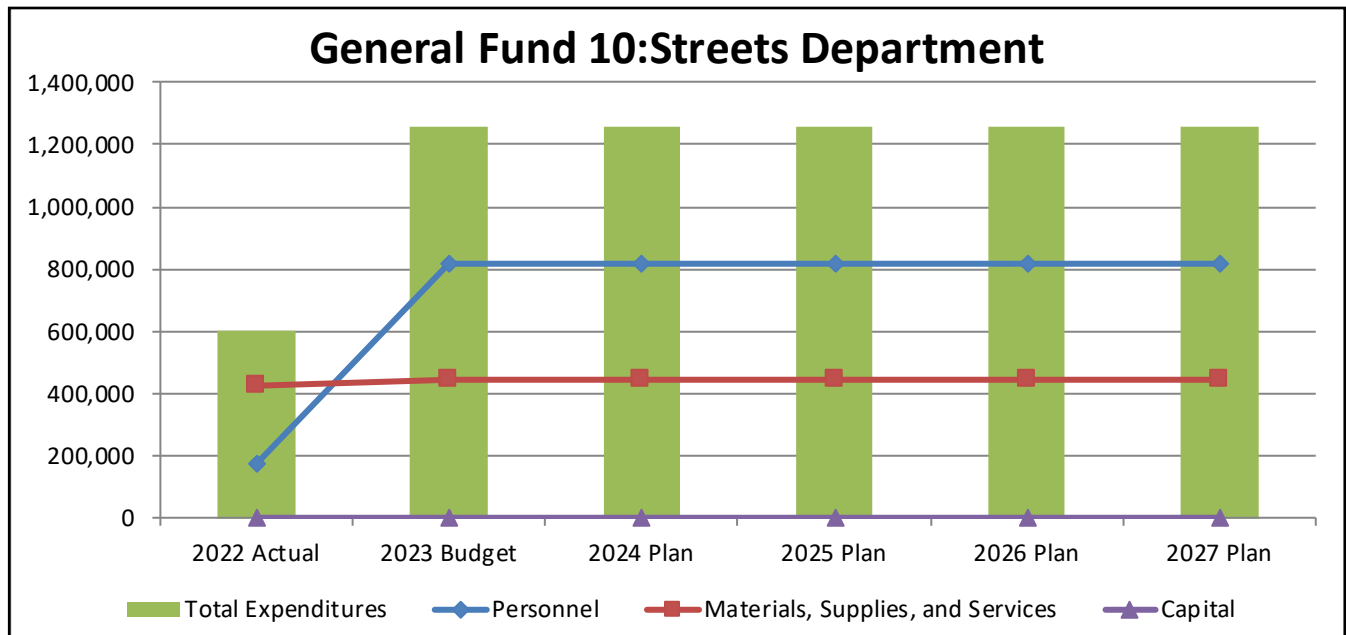
<b>Streets and Storm Drain Division Goals</b>
Perform crack seal maintenance on all City Park parking lots and coordinate city-wide pavement surface seal coats
Audit all City Storm Drain Outfalls and complete all repairs as necessary
Develop Pavement Markings Program in City GIS Map and perform/coordinate painting accordingly.
Coordinate and complete ADA ramp improvement project per specification
Complete asphalt patching requirements for 2023 Asphalt Pavement Preservation Projects.

<b>Streets and Storm Drain Performance Measures</b>		
<b>Measures</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Target</b>
Streets Work order resolution times (average in days)	4 days	3 days
Time (hours) to replace damaged regulatory sign after complaint. Work day/after hours (average in days)	2 days	2 days
Percentage of Employee/s certifications maintained (target of 100%)	100%	100%
Stormwater Work order resolution time (average in days) (target of 8.19)	3.6 days	3 days
Percentage of streets swept twice per year (target of 100%)	100%	100%

### Public Works-Streets and Storm Drain Division Expenditures\*

\*Many Streets and Storm Drain Division expenditures are found in the Storm Drain Enterprise Fund (Fund 54).

<b>Major Object</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Plan</b>	<b>2025 Plan</b>	<b>2026 Plan</b>	<b>2027 Plan</b>
Personnel	176,369	815,403	815,403	815,403	815,403	815,403
Materials, Supplies and Services	425,317	443,802	443,802	443,802	443,802	443,802
Capital	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>601,686</b>	<b>1,259,205</b>	<b>1,259,205</b>	<b>1,259,205</b>	<b>1,259,205</b>	<b>1,259,205</b>
% Change from Prior Period	-23%	109%	0%	0%	0%	0%



Changes in Streets and Storm Drain Divisoin expenditures are caused by:

- Reclassify a Maintenance II to a III
- Reclassify a Maintenance I to a II
- New Maintenance I
- Changes in the pay plan

#### Public Works-Streets and Storm Drain Division Personnel

Position	FTE
Storm Water Engineer	1
Storm Water Inspector	2
Maintneance Worker IV	1
Maintenance Worker III	3
Maintenance Worker II	1
Maintenance Worker I	2
Seasonal-Streets	3
<b>Total</b>	<b>13</b>



# Public Works-Parks Division

## Public Works-Parks Division Highlights

- Completed Weathertrak smart controller installations at Triton Park, Green Mile, Panorama Park, & North Fire Station
- Installed water efficient Xeriscaping at the South Marina
- Installed Hydrometer at Harvest Park to help manage the flow at the park and optimize the watering window in line with what the system can handle and to provide alerts in the event of main line breaks and low flows.
- Hired a new Full Time Employee
- Completed resurfacing of the Pickle Ball Courts at Patriot Park
- Installed an automated cleaning filter at Patriot Park improving operations and saving on labor and staff time
- Completed the Bike Park pump track and landscaping installation at Sunrise Meadows
- Completed xeriscape landscaping in the new Public Works Parking Lot
- Was awarded the Tree City USA award
- Completed improvements to the South Marina Docks

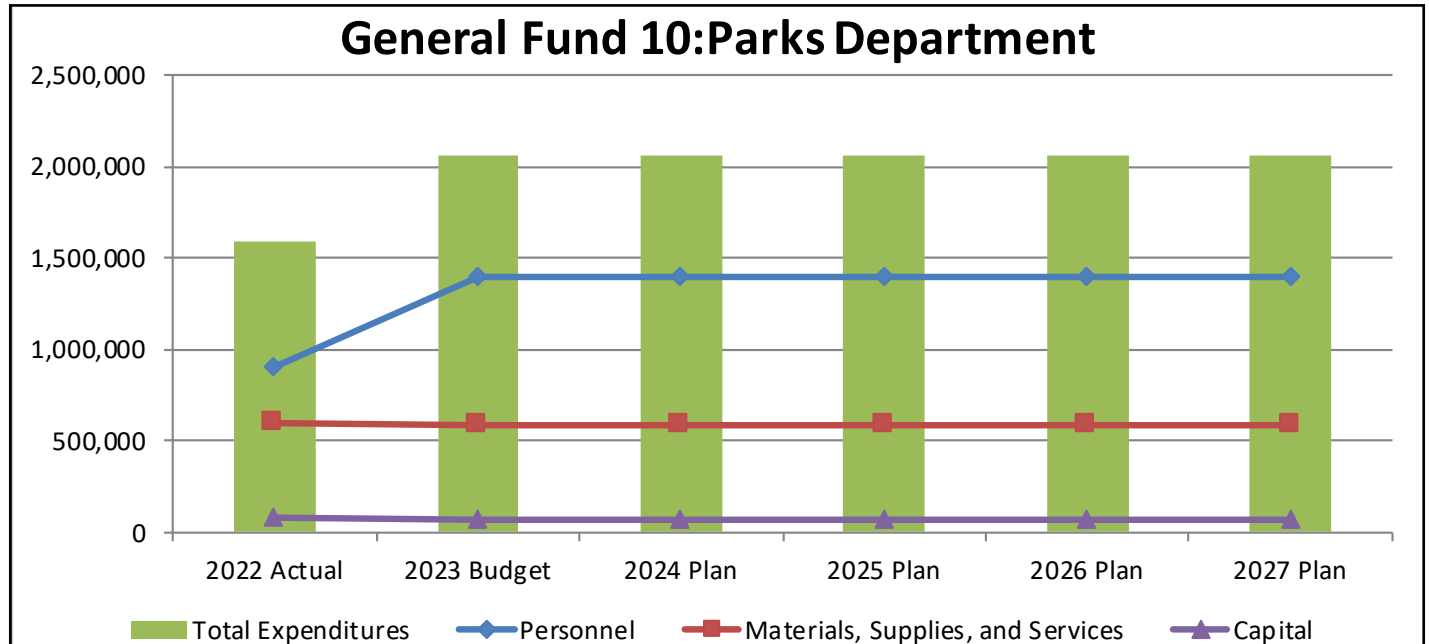
## Public Works-Parks Division Goals and Guidelines

<b>Parks Division Goals</b>
Maintain turf during drought and irrigation cut backs. Implement a 40% reduction in water use while avoiding permeant damage to landscaping and trees.
Hire and train new staff
Complete Tree Replacement Program - plant 40 trees in September 2022.
Install xeriscaping and Shrub Bed improvements at City Hall by removing and replacing dead plants, clean up planting beds, and adding mulch.
Install Automated cleaning filter at Shay Park.
Implement Phragmite Control Program - Spray/treat phragmite's early in the season on berm at Shay Park, Fox Hollow Drainage, South Marina, and Jordan River Boat ramps. Cut the Phragmite at the end of the season.
Work with local Mountain Bike team to provide assistance on the Bike Parks pump track and trail maintenance program.

<b>Parks Department Performance Measures</b>		
<b>Measures</b>	<b>FY 2022 Actual</b>	<b>FY 2023 Target</b>
Mainline irrigation repairs within public spaces repaired within 48 hrs	100%	100%
Percentage of park equipment in-service and operational	98%	100%
Percentage of Park Maintenance Equipment Operational	95%	100%

### Public Works-Parks Division Expenditures

Major Object	2022 Actual	2023 Budget	2024 Plan	2025 Plan	2026 Plan	2027 Plan
Personnel	904,425	1,392,180	1,392,180	1,392,180	1,392,180	1,392,180
Materials, Supplies and Services	599,562	591,523	591,523	591,523	591,523	591,523
Capital	82,255	75,090	75,090	75,090	75,090	75,090
<b>Total Expenditures</b>	<b>1,586,242</b>	<b>2,058,793</b>	<b>2,058,793</b>	<b>2,058,793</b>	<b>2,058,793</b>	<b>2,058,793</b>
% Change from Prior Period	10%	30%	0%	0%	0%	0%



Changes in Division expenditures are caused by:

- Changes in the pay plan
- Reclass a Maintenance I Floater to a FT Maintenance I
- Reclass 2 Maintenance I positions to Maintenance IIs
- Reclassify 2 Maintenance IIs to Maintenance IIIs
- Increase in operating and maintenance budgets

### Public Works-Parks Division Personnel

Position	FTE
Parks Superintendent	1
Maintenance Supervisor	2
Maintenance Worker IV	1
Maintenance Worker III	3
Maintenance Worker II	1
Maintenance Worker I	2
Parks Seasonal	9.17
<b>Total</b>	<b>19.17</b>

# Public Works-Public Improvements Division

## Public Works-Public Improvement Division Highlights

- Implemented an online Encroachment Permit process
- All of the inspectors received new GIS units and training
- Performed construction management of all City Capital Projects funded by both public and private funds including water tanks, roads, debris basins, lift stations, trails, and parks.
- Oversaw the successful completion of the Crossroads Blvd Widening Project
- Managed the construction of the Pony Express Extension Project

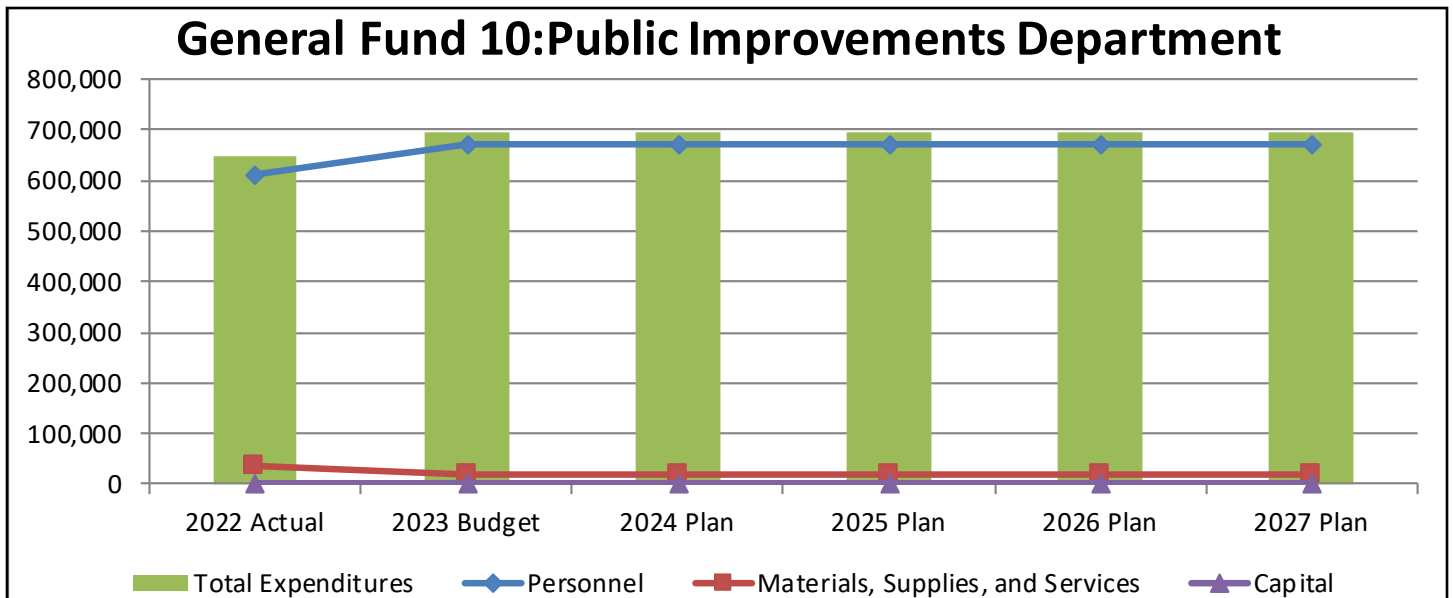
## Public Works-Public Improvement Division Goals and Performance Measures

<b>Public Improvements Department Goals</b>
Manage the Design and Construction of the Capital Construction Projects that are going to be built this year
Oversee the successful transition of the new Encroachment Permit Process
Hire and train a new Public Improvements Inspector
Implement a process to attach construction As-Builts directly into GIS City Maps
Manage the construction of the Foothill Boulevard Extension Project

<b>Public Improvements Performance Measures</b>		
<b>Measures</b>	<b>FY 2022 Actuals</b>	<b>FY 2023 Target</b>
Provide daily project notes/work reports within Cityworks	95%	100%
Percentage of Employee's certifications Maintained	100%	100%
Percentage of utilities collected by Inspectors for GIS data base	92%	100%
Percentage of Inspectors with RSI Certification	100%	100%

## Public Works-Public Improvement Division Expenditures

<b>Major Object</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Plan</b>	<b>2025 Plan</b>	<b>2026 Plan</b>	<b>2027 Plan</b>
Personnel	612,351	672,365	672,365	672,365	672,365	672,365
Materials, Supplies and Services	36,059	20,194	20,194	20,194	20,194	20,194
Capital	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>648,410</b>	<b>692,559</b>	<b>692,559</b>	<b>692,559</b>	<b>692,559</b>	<b>692,559</b>
% Change from Prior Period	15%	7%	0%	0%	0%	0%



Changes in Expenditures are caused by:

- Changes in the pay plan
- Reclassifying Public Improvement Inspectors

#### Public Works-Public Improvement Division Personnel

Position	FTE
Assistant Public Works Director	1
Public Improvements Lead Inspector	1
Public Improvements Inspector	4
<b>Total</b>	<b>6</b>

# Recreation Department

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

## Recreation Department Org Chart



## Recreation Department Highlights

- Staff recieved CPRP (certified recreation professional) certification
- Employee Appreciation Program was created
- Purchased GPS Painting Machine
- Concessions Stands were Open at Patriot Park
- Hosted UBBA Mustang Tournament

## Recreation Department Goals and Performance Measures

### **Recreation Department Goals**

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

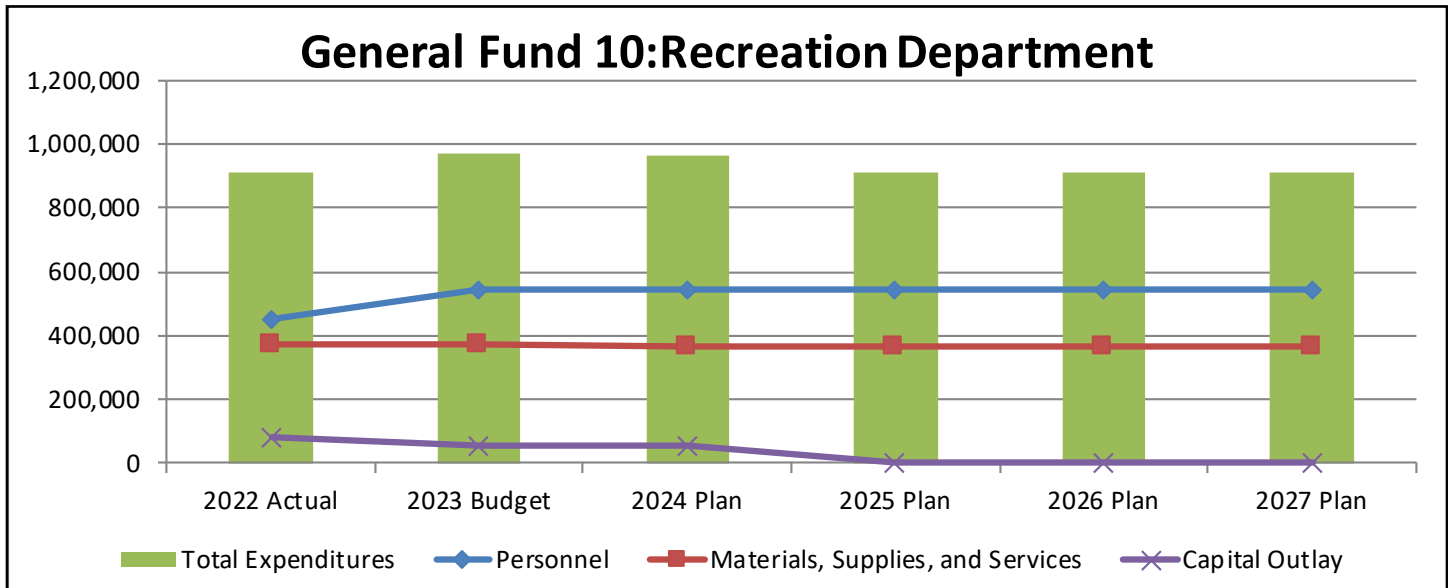
### **Recreation Department Performance Measures**

Measures	FY 2022 Actuals	FY 2023 Target
% of programs that get surveyed after the season is complete	100%	100%
% of Satisfied Participants	86%	90%
Recreation Revenue Covers Recreation Expenses	100%	100%
Program Participation Increase	12%	10%



### Recreation Department Expenditures

Major Object	2022 Actual	2023 Budget	2024 Plan	2025 Plan	2026 Plan	2027 Plan
Personnel	451,027	542,245	542,245	542,245	542,245	542,245
Materials, Supplies and Services	373,043	385,723	364,723	364,723	364,723	364,723
Capital	82,775	54,500	54,500	-	-	-
<b>Total Expenditures</b>	<b>906,845</b>	<b>982,468</b>	<b>961,468</b>	<b>906,968</b>	<b>906,968</b>	<b>906,968</b>
% Change from Prior Period	40%	7%	-2%	-6%	0%	0%



Changes in expenditures are caused by:

- Increase in program budgets
- Convert a PT Recreation Coordinator to FT
- Payplan adjustments
- Increase Siter Supervisor, Youth Sports Officials and Adult Sports Officials hours
- Purchase 2 GPS Field Painters

### Recreation Department Personnel

Position	FTE
Recreation Director	1
Recreation Coordinator	1
Assistant Recreation Coordinator	.5
Sites Supervisors	1.88
Sports Official	3.737
Adult Sport Official	.282
<b>Total</b>	<b>8.39</b>

# Civic Events and Communities that Care Department

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.

## Civic Events and Communities that Care Department Org Chart



## Civic Events and Communities that Care Department Highlights

- Department supervisor served as the Chair of the Association of Civic Events Coordinators and the Events Chair for the Utah Recreation and Parks Association
- Hired new staff as the Civic Events Coordinator
- Kicked off the 25 year celebration with additional Spring Festival Events and a larger Splash Event
- Splash Days carnival had record attendance.
- The Splash Days Firework show moved to a new day and location with much success. It was 25 minutes long to celebrate the 25 year anniversary as a city.

## Civic Events and Communities that Care Department Goals and Performan Measures

Civic Events Goals
Continue to update volunteer descriptions for recruitment and retention
Continue to plan events that meet the needs of the residents at large
Recruit and train new key leaders and board members as necessary
Maintain proactive relations with residents through social media and email

Civic Events Performance Measures		
Measures	FY 2022 Actuals	FY 2023 Target
Attend Event training/conferences	87%	100%
Respond to resident phone calls/emails within 24 hours	100%	100%

### Communities that Care Goals

Hold monthly community board meetings

Complete Action Plan and share with city councils

Ensure and support administration of SHARP survey to community schools

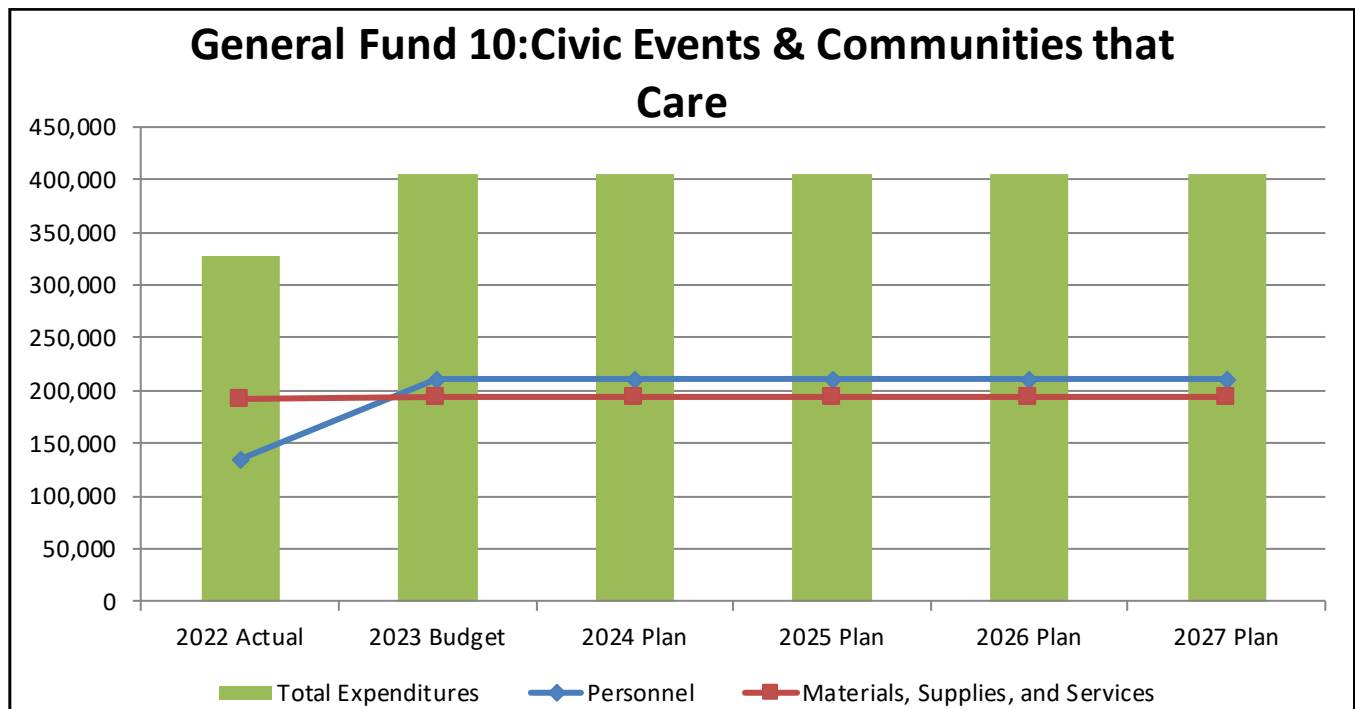
Implement Action Plan

### Communities that Care Performance Measures

Measures	FY 2022 Actuals	FY 2023 Target
Attend prevention training/conference	N/A	100%

### Civic Events and Communities that Care Expenditures

Major Object	2022 Actual	2023 Budget	2024 Plan	2025 Plan	2026 Plan	2027 Plan
Personnel	135,792	210,304	210,304	210,304	210,304	210,304
Materials, Supplies and Services	191,625	194,724	194,724	194,724	194,724	194,724
<b>Total Expenditures</b>	<b>327,417</b>	<b>405,028</b>	<b>405,028</b>	<b>405,028</b>	<b>405,028</b>	<b>405,028</b>
% Change from Prior Period	69%	24%	0%	0%	0%	0%



Changes in Expenditures are caused by:

- Changes in the pay plan
- Increase in hours for Civic Events Coordinator
- Increase in hours for Assistant Civic Events Coordinator
- 25 year celebration
- Sound System Operator Contractor

Civic Events and Communities that Care Department Personnel

Positions	FTE
Public Relations Specialist & Events Coordinator	1
Civic Events Coordinator	.75
Assistant Civic Events Coordinator	.5
Communities that Care Coordinator	.5
<b>Total</b>	<b>2.75</b>

# Library Department

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-4:00 PM.

## Library Department Org Chart



## Library Department Highlights

- The Library received over \$30,000 in grant funding for collections in 2021-2022. This allowed the Library to create a collection of Switch games, to replace worn copies of older items, and to refresh a lot of the collection. As the Library has focused on popular materials having this additional funding to purchase those popular titles with holds has been well received.

## Library Department Goals and Performance Measures

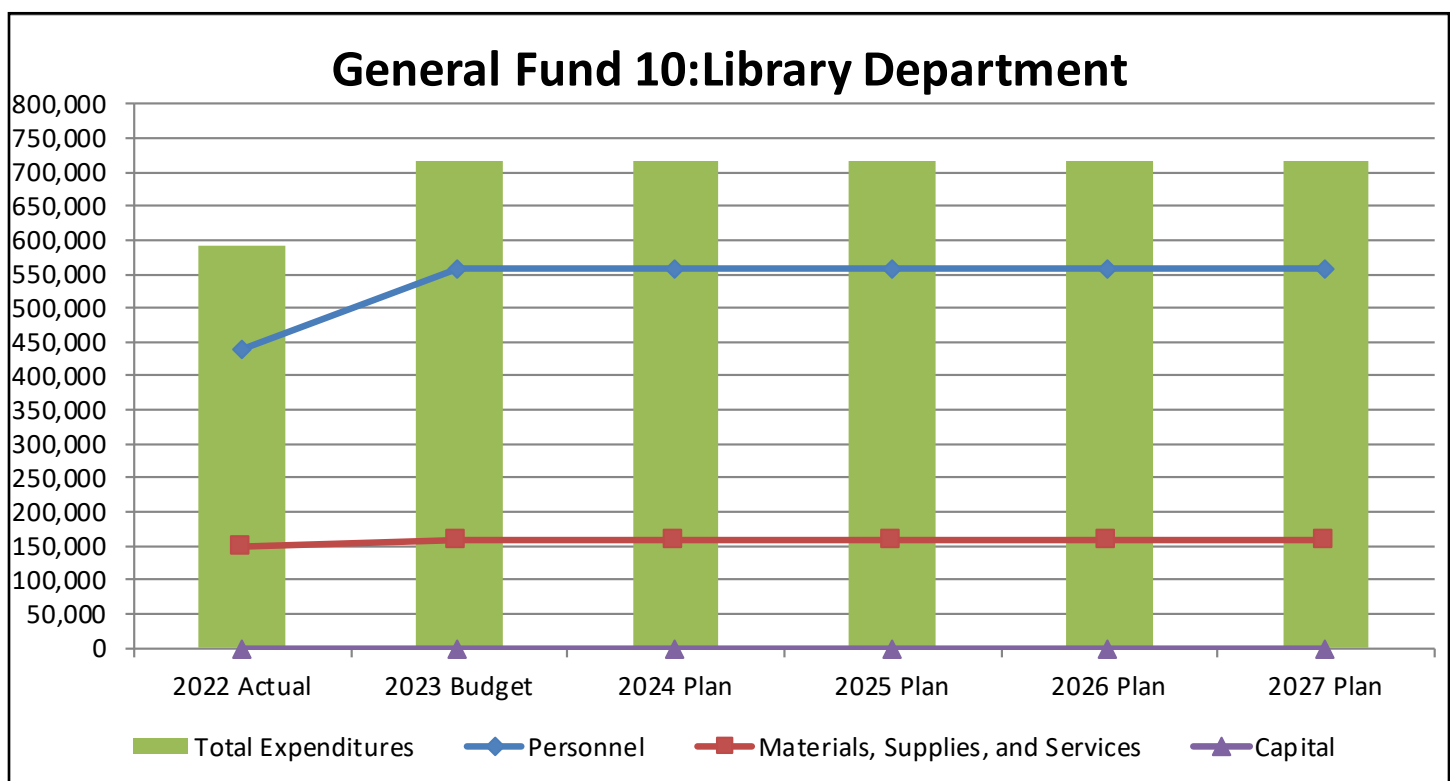
Library Department Goals
Implement educational opportunities for the Library Board by focusing on one program, need, or policy at each meeting
Begin working with City Management on planning for a new Library Facility including staffing, layout and additional budget needs
Continue to improve the accuracy 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
Utilize the inventory want to complete inventory of the entire collection twice a month to verify that items are being circulated properly
Continue to provide programming opportunities for the public with limitations based on staff ability



Library Department Performance Measures		
Measures	FY 2022 Actual	FY 2023 Target
Visitors	93,183	70,000
Items Circulated	349,631	300,000
Internet Terminals	33	30
Internet Users	1,090	1,000
Wi-Fi Users	1,872	3,000
Number of Programs	696	350
Program Attendees	16,353	5,000
Number of Registered Users	6,602	6,700
Proctored Exams	5	5
Reference Transaction	6,556	10,000
Drive-Up Service Usage	464	Discontinued as of July 1, 2022

#### Library Department Expenditures

Major Object	2022 Actual	2023 Budget	2024 Plan	2025 Plan	2026 Plan	2027 Plan
Personnel	441,081	558,800	558,800	558,800	558,800	558,800
Materials, Supplies and Services	149,574	158,777	158,777	158,777	158,777	158,777
Capital	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>590,655</b>	<b>717,577</b>	<b>717,577</b>	<b>717,577</b>	<b>717,577</b>	<b>717,577</b>
% Change from Prior Period	22%	21%	0%	0%	0%	0%



Changes in Expenditures are caused by:

- Increased software costs
- Changes in the pay plan
- PT Library Clerk switched to FT
- Increase in Library Programs
- Increased maintenance/cleaning costs
- Digital purchases

Library Department Personnel

Position	FTE
Library Director	1
Library Assistant	2.725
Library Clerks	5.399
<b>Total</b>	<b>9.124</b>





# Enterprise Funds



# Street Lighting Fund (Fund 50)

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

## Street Lighting Fund Revenues and Expenditures

Street Lighting Fund 50: Revenues						
Major Object	2022 Actual	2023 Budget	2024 Plan	2025 Plan	2026 Plan	2027 Plan
Charges for Services	426,271	430,000	430,000	430,000	430,000	430,000
Other Revenue	3,669	3,669	3,669	3,669	3,669	3,669
Beginning Fund Balance	-	81,174	81,174	81,174	81,174	81,174
<b>Total Revenues</b>	<b>429,940</b>	<b>514,843</b>	<b>514,843</b>	<b>514,843</b>	<b>514,843</b>	<b>514,843</b>
% Change from Prior Period	20%	0%	0%	0%	0%	0%

Street Lighting Fund 50: Expenditures						
Major Object	2022 Actual	2023 Budget	2024 Plan	2025 Plan	2026 Plan	2027 Plan
Personnel	36,669	139,348	139,348	139,348	139,348	139,348
Materials, Supplies and Services	176,668	181,850	181,850	181,850	181,850	181,850
Capital Outlay	126,654	120,409	120,409	120,409	120,409	120,409
Administrative Charge	43,892	53,236	53,236	53,236	53,236	53,236
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>347,214</b>	<b>494,843</b>	<b>494,843</b>	<b>494,843</b>	<b>494,843</b>	<b>494,843</b>
% Change from Prior Period	1%	38%	0%	0%	0%	0%

## 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

Changes in Expenditures:

- Reclass Maintenance II to a III
- Replace all remaining beehive style residential lights

## Debt Service

None

## Capital Projects

None

## Effect of Capital Projects on Operating Budgets

None

# Water Fund (Fund 51)

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

## Water Fund Revenues and Expenditures

Water Fund 51: Revenue						
Major Object	2022 Actual	2023 Budget	2024 Plan	2025 Plan	2026 Plan	2027 Plan
Charges for Services	7,825,506	7,235,000	7,235,000	7,235,000	7,235,000	7,235,000
Beginning Fund Balance	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Other Revenue	38,989	24,893	-	-	-	-
Grant Revenue	-	-	-	-	-	-
<b>Total Revenues</b>	<b>7,864,495</b>	<b>7,259,893</b>	<b>7,235,000</b>	<b>7,235,000</b>	<b>7,235,000</b>	<b>7,235,000</b>
% Change from Prior Period	2%	-8%	0%	0%	0%	0%

Water Fund 51: Expenditures						
Major Object	2022 Actual	2023 Budget	2024 Plan	2025 Plan	2026 Plan	2027 Plan
Personnel	791,524	1,496,711	1,492,111	1,492,111	1,492,111	1,492,111
Materials, Supplies and Services	1,704,647	1,616,585	2,386,702	2,386,702	2,386,702	2,386,702
Capital Outlay	285,172	106,346	172,846	172,846	172,846	172,846
Debt Service	695,025	694,000	812,559	812,559	812,559	812,559
Depreciation	-	-	-	-	-	-
Transfers Out	-	153,867	153,867	153,867	153,867	153,867
Administrative Charge	1,450,851	1,803,829	1,685,270	1,685,270	1,685,270	1,685,270
<b>Total Expenditures</b>	<b>4,972,952</b>	<b>5,871,338</b>	<b>6,703,355</b>	<b>6,703,355</b>	<b>6,703,355</b>	<b>6,703,355</b>
% Change from Prior Period	8%	18%	0%	0%	0%	0%

## 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

Changes in Expenditures:

- 2 New Maintenance IIs (Secondary Water)
- New Maintenance II, converted from Floater Position (Culinary Water)
- Payplan adjustments
- Increase in SCADA Expenses
- Increase in Culinary and Secondary Ship and Well budgets

## 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

<b>Year Ending June 30</b>	<b>Principal</b>	<b>Interest</b>	<b>Total Debt Service</b>
2022	\$475,000	\$223,626	\$698,626
2023	\$485,000	\$214,124	\$699,124
2024	\$495,000	\$202,000	\$697,000
2025	\$510,000	\$189,626	\$699,626
2026	\$525,000	\$174,326	\$699,326
2027-2031	\$2,885,000	\$625,330	\$3,510,330
2032-2035	\$1,197,000	\$139,476	\$2,109,476
<b>Total</b>	<b>\$7,345,000</b>	<b>\$1,768,508</b>	<b>\$9,113,508</b>

## Capital Projects

None

## Effect of Capital Projects on Operating Budgets

None



# Sewer Utility Fund (Fund 52)

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

## Sewer Utility Fund Revenues and Expenditures

Sewer Utility Fund 52: Revenues						
Major Object	2022 Actual	2023 Budget	2024 Plan	2025 Plan	2026 Plan	2027 Plan
Charges for Services	6,135,425	5,400,000	5,400,000	5,400,000	5,400,000	5,400,000
Beginning Fund Balance	-	-	-	-	-	-
<b>Total Revenues</b>	<b>6,135,425</b>	<b>5,400,000</b>	<b>5,400,000</b>	<b>5,400,000</b>	<b>5,400,000</b>	<b>5,400,000</b>
% Change from Prior Period	9%	-12%	0%	0%	0%	0%

Sewer Utility Fund 52: Expenditures						
Major Object	2022 Actual	2023 Budget	2024 Plan	2025 Plan	2026 Plan	2027 Plan
Personnel	241,226	565,116	565,116	565,116	565,116	565,116
Materials, Supplies and Services	2,744,194	2,287,864	2,287,864	2,287,864	2,287,864	2,287,864
Capital Outlay	162,816	1,303,755	1,303,755	1,303,755	1,303,755	1,303,755
Depreciation	-	610,000	610,000	610,000	610,000	610,000
Transfers Out	-	-	-	-	-	-
Administrative Charge	765,076	979,935	979,935	979,935	979,935	979,935
<b>Total Expenditures</b>	<b>3,913,312</b>	<b>5,746,670</b>	<b>5,746,670</b>	<b>5,746,670</b>	<b>5,746,670</b>	<b>5,746,670</b>
% Change from Prior Period	15%	47%	0%	0%	0%	0%

### 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

#### Changes in Expenditures

- Payplan adjustments
- New Maintenance I
- Reclass Maintenance I to a II
- New Service Truck with crane

### Debt Service

In May of 2018 the city issued \$9,970,000 in sewer revenue bonds. The bonds were issue 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

<b>Year Ending June 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
<b>2022</b>	\$415,000	\$291,412	\$706,412
<b>2023</b>	\$430,000	\$278,962	\$708,962
<b>2024</b>	\$440,000	\$266,062	\$706,062
<b>2025</b>	\$455,000	\$252,862	\$707,862
<b>2026</b>	\$470,000	\$239,212	\$709,212
<b>2027-2031</b>	\$2,570,000	\$975,860	\$3,545,860
<b>2032-2036</b>	\$2,985,000	\$550,826	\$3,535,826
<b>2037-2038</b>	\$1,345,000	\$71,052	\$1,416,052
<b>Total</b>	<b>\$9,110,000</b>	<b>\$2,926,248</b>	<b>\$12,036,248</b>

### Capital Projects

None

### Effect of Capital Projects on Operating Budgets

None

# Storm Drain Utility Fund (Fund 54)

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

## Storm Drain Utility Fund Revenues and Expenditures

Storm Drain Utility Fund 54: Revenues						
Major Object	2022 Actual	2023 Budget	2024 Plan	2025 Plan	2026 Plan	2027 Plan
Charges for Services	1,571,179	900,000	900,000	900,000	900,000	900,000
Beginning Fund Balance	-	571,546	571,546	571,546	571,546	571,546
<b>Total Revenues</b>	<b>1,571,179</b>	<b>1,471,546</b>	<b>1,471,546</b>	<b>1,471,546</b>	<b>1,471,546</b>	<b>1,471,546</b>
% Change from Prior Period	54%	-6%	0%	0%	0%	0%

Storm Drain Utility Fund 54: Expenditures						
Major Object	2022 Actual	2023 Budget	2024 Plan	2025 Plan	2026 Plan	2027 Plan
Personnel	96,630	367,313	367,313	367,313	367,313	367,313
Materials, Supplies and Services	42,195	55,584	55,584	55,584	55,584	55,584
Capital Outlay	132,229	40,000	40,000	40,000	40,000	40,000
Depreciation	-	410,000	410,000	410,000	410,000	410,000
Transfers Out	-	47,714	47,714	47,714	47,714	47,714
Administrative Charge	394,596	70,798	70,798	70,798	70,798	70,798
<b>Total Expenditures</b>	<b>665,650</b>	<b>1,571,546</b>	<b>1,571,546</b>	<b>1,571,546</b>	<b>1,571,546</b>	<b>1,571,546</b>
% Change from Prior Period	9%	121%	0%	0%	0%	0%

### 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

Changes in Expenditures include:

- Payplan Adjustments
- New Maintenance I

### Debt Service

None

### Capital Projects

None

### Effect of Capital Projects on Operating Budgets

None

# Garbage Collection Utility Fund (Fund 55)

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

## Garbage Collection Utility Fund Revenue and Expenditures

Garbage Utility Fund 55: Revenues						
Major Object	2022 Actual	2023 Budget	2024 Plan	2025 Plan	2026 Plan	2027 Plan
Charges for Services	2,175,052	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000
Beginning Fund Balance	-	106,258	106,258	106,258	106,258	106,258
<b>Total Revenues</b>	<b>2,175,052</b>	<b>2,306,258</b>	<b>2,306,258</b>	<b>2,306,258</b>	<b>2,306,258</b>	<b>2,306,258</b>
% Change from Prior Period	27%	6%	0%	0%	0%	0%

Garbage Utility Fund 55: Expenditures						
Major Object	2022 Actual	2023 Budget	2024 Plan	2025 Plan	2026 Plan	2027 Plan
Personnel	-	-	-	-	-	-
Materials, Supplies and Services	3,433	110,070	110,070	110,070	110,070	110,070
Administrative Charge	1,845,901	2,195,188	2,195,188	2,195,188	2,195,188	2,195,188
<b>Total Expenditures</b>	<b>1,849,334</b>	<b>2,306,258</b>	<b>2,306,258</b>	<b>2,306,258</b>	<b>2,306,258</b>	<b>2,306,258</b>
% Change from Prior Period	-3%	25%	0%	0%	0%	0%

### 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

### Effects on Capital Projects on Operating Budgets

None

# Water Rights Fund (Fund 58)

This Fund takes impact fees charged to developers to purchase water rights for future City use.

## Water Rights Fund Revenues and Expenditures

Water Rights Fund 58: Revenues						
Major Object	2022 Actual	2023 Budget	2024 Plan	2025 Plan	2026 Plan	2027 Plan
Charges for Services	1,471,684	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Transfers In	-	-	-	-	-	-
Beginning Fund Balance	-	2,460,000	2,460,000	2,460,000	2,460,000	2,460,000
<b>Total Revenues</b>	<b>1,471,684</b>	<b>3,460,000</b>	<b>3,460,000</b>	<b>3,460,000</b>	<b>3,460,000</b>	<b>3,460,000</b>
% Change from Prior Period	42%	135%	0%	0%	0%	0%

Water Rights Fund 58: Expenditures						
Major Object	2022 Actual	2023 Budget	2024 Plan	2025 Plan	2026 Plan	2027 Plan
Materials, Supplies and Services	12,869,888	3,460,000	460,000	460,000	460,000	460,000
<b>Total Expenditures</b>	<b>12,869,888</b>	<b>3,460,000</b>	<b>460,000</b>	<b>460,000</b>	<b>460,000</b>	<b>460,000</b>
% Change from Prior Period	1172%	-73%	-87%	0%	0%	0%

### 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



# Capital Improvement Funds





# Zone 2 SID Fund (Fund 24)

The Zone 2 SID Fund is used to repay a bond that paid for improvements with the designated special improvement district.

## Zone 2 SID Fund Revenues and Expenditures

Zone 2 SID Fund 24: Revenues						
Major Object	2022 Actual	2023 Budget	2024 Plan	2025 Plan	2026 Plan	2027 Plan
Charges for Services	200,616	260,391	260,391	260,391	260,391	260,391
Other Revenue	1,922	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Beginning Fund Balance	-	97,609	97,609	97,609	97,609	97,609
<b>Total Revenues</b>	<b>202,538</b>	<b>358,000</b>	<b>358,000</b>	<b>358,000</b>	<b>358,000</b>	<b>358,000</b>
% Change from Prior Period	-23%	77%	0%	0%	0%	0%

Water Rights Fund 58: Expenditures						
Major Object	2022 Actual	2023 Budget	2024 Plan	2025 Plan	2026 Plan	2027 Plan
Debt Service	262,739	358,000	358,000	358,000	358,000	358,000
Materials, Supplies and Services	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>262,739</b>	<b>358,000</b>	<b>358,000</b>	<b>358,000</b>	<b>358,000</b>	<b>358,000</b>
% Change from Prior Period	-9%	36%	0%	0%	0%	0%

### 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 Payment	Interest Payment	Total Debt Service
2022	\$81,000	\$34,287	\$115,287
2023	\$83,000	\$31,540	\$114,540
2024	\$86,000	\$28,553	\$114,533
2025	\$89,000	\$25,055	\$114,055
2026	\$92,000	\$20,820	\$112,820
2027-2028	\$300,000	\$32,921	\$332,921
<b>Total</b>	<b>\$731,000</b>	<b>\$173,156</b>	<b>\$904,156</b>

Capital Projects

None

Effect of Capital Projects on Operating Budgets

None

# Storm Drain Capital Projects Fund (Fund 31)

The Storm Drain Capital Projects Fund uses monies collected from impact fees to fund the maintenance and expansion of Storm Drain facilities within the City.

## Storm Drain Capital Projects Fund Revenues and Expenditures

Storm Drain Capital Projects Fund 31: Revenues						
Major Object	2022 Actual	2023 Budget	2024 Plan	2025 Plan	2026 Plan	2027 Plan
Impact Fee Revenue	309,555	420,000	420,000	420,000	420,000	420,000
Other Revenue	1,417,094	274,789	274,789	274,789	274,789	274,789
<b>Total Revenues</b>	<b>1,726,649</b>	<b>667,789</b>	<b>667,789</b>	<b>667,789</b>	<b>667,789</b>	<b>667,789</b>
% Change from Prior Period	-1%	-61%	0%	0%	0%	0%

Storm Drain Capital Projects Fund 31: Expenditures						
Major Object	2022 Actual	2023 Budget	2024 Plan	2025 Plan	2026 Plan	2027 Plan
Capital Outlay	2,812,655	382,644	382,644	382,644	382,644	382,644
Materials, Supplies and Services	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>2,812,655</b>	<b>382,644</b>	<b>382,644</b>	<b>382,644</b>	<b>382,644</b>	<b>382,644</b>
% Change from Prior Period	-6%	-86%	0%	0%	0%	0%

### 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

### Storm Drain Capital Projects

Capital Project	Years in Construction	Description	Total Cost
New line (Fairfield to 400 N)-Lexington Green	From 2022	Reimbursement for a 24-inch storm drain installed with the Lexington Green subdivision extending from Fairfield Road east to Foothill Blvd and then north to the intersection of 400 North, a distance of approximately 1,250-ft	\$232,664
Tickville Wash	From 2022	Reimbursement for a 96-inch storm drain installed with the Legacy Farms subdivision extending from Redwood Road to Utah Lake, a distance of approximately 4,000-ft	\$120,000

Effect of Capital Projects on Operating Budgets

Capital Project	Effect	Estimated Costs	Fund Impacted
New line (Fairfield to 400 N)-Lexington Green	The pipeline will be maintained by the City within existing operating and maintenance budgets.	Storm drains typically require minimal maintenance.	Storm Drain (54)
Tickville Wash	This pipeline will be maintained by the City within existing operating and maintenance budgets.	Storm drains typically require minimal maintenance.	Storm Drain (54)



# Parks Capital Projects Fund (Fund 32)

The Parks Capital Projects Fund take impact fee revenue to fund the construction of park facilities and the purchase of lands for parks.

## Parks Capital Project Fund Revenues and Expenditures

Parks Capital Projects Fund 32: Revenues						
Major Object	2022 Actual	2023 Budget	2024 Plan	2025 Plan	2026 Plan	2027 Plan
Impact Fee Revenue	2,424,933	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
Contributions	-	-	-	-	-	-
Other Revenue	118,063	5,401,000	5,401,000	5,401,000	5,401,000	5,401,000
<b>Total Revenues</b>	<b>2,542,996</b>	<b>7,901,000</b>	<b>7,901,000</b>	<b>7,901,000</b>	<b>7,901,000</b>	<b>7,901,000</b>
% Change from Prior Period	-24%	211%	0%	0%	0%	0%

Parks Capital Projects Fund 32: Expenditures						
Major Object	2022 Actual	2023 Budget	2024 Plan	2025 Plan	2026 Plan	2027 Plan
Capital Outlay	7,550,840	7,200,000	400,000	400,000	400,000	400,000
Debt Service	672,866	801,000	801,000	801,000	801,000	801,000
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>8,223,706</b>	<b>8,001,000</b>	<b>1,201,000</b>	<b>1,201,000</b>	<b>1,201,000</b>	<b>1,201,000</b>
% Change from Prior Period	197%	-3%	-85%	0%	0%	0%

### Revenues

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

### Expenditures

All of the expenditures are related to capital projects, which are listed on the next page.

### 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 Enging June 30	Principal	Interest	Total Debt Service
2022	\$410,000	\$261,026	\$671,026
2023	\$425,000	\$248,726	\$673,726
2024	\$435,000	\$235,976	\$670,976
2025	\$450,000	\$222,926	\$672,926
2026	\$460,000	\$209,426	\$669,426
2027-2031	\$2,525,000	\$831,130	\$3,356,130
2032-2036	\$2,935,000	\$419,936	\$3,354,936
2037-2040	\$650,000	\$22,750	\$672,750
<b>Total</b>	<b>\$8,290,000</b>	<b>\$2,451,896</b>	<b>\$10,741,896</b>

## Capital Projects

Capital Project	Years in Construction	Description	Total Cost
South Marina Beach and Landscaping Phase 1	From 2021	The project includes enhancements to the lakefront near the existing Marina to create additional recreation opportunities for residents and visitors. Improvements include the construction of a new jetty, lighting, sand beach area, pavilions, and landscape areas. The project is partially funded by grants from Utah County (TTAB Grant) and the State of Utah (UORG Grant).	\$800,000
North Marina Dredge Phase I	From 2022	Phase 1 of the North Marina Improvement Project to deepen and improve the historical harbor at the City's Marina property that was acquired as part of the North shore development. Will be used as matching funds for an existing grant received from the Department of Natural Resources.	\$400,000
Saratoga Shoreline Project	From 2022	Ongoing improvements being made to existing shoreline trails originally installed with the Saratoga Springs Development Project. Existing trails are being widened and paved in some locations. Primarily funded through a grant received from the Department of Natural Resources.	\$5,000,000
Cemetery	From 2022	The City seeks to provide a City owned and operated Cemetery to residents	\$1,000,000

## Effects of Capital Projects on Operating Budgets

Capital Project	Effect	Estimated Costs	Fund Im- pacted
South Marina Beach and Landscaping Phase 1	This facility will be maintained by the City within existing operating and maintenance budgets.	As the City acquires additional open space each year that needs to be maintained, the parks department budget is amended accordingly.	General Fund (10)
North Marina Dredge Phase I	This facility will be maintained by the City within existing operating and maintenance budgets.	As the City acquires additional open space each year that needs to be maintained, the parks department budget is amended accordingly.	General Fund (10)
Saratoga Shoreline Project	This facility will be maintained by the City within existing operating and maintenance budgets.	As the City acquires additional open space each year that needs to be maintained, the parks department budget is amended accordingly.	General Fund (10)
Cemetery	This facility will be maintained by the City within existing operating and maintenance budgets.	As the City acquires additional open space each year that needs to be maintained, the parks department budget is amended accordingly.	General Fund (10) or new Cemetery Fund

# Roads Capital Projects Fund (Fund 33)

The Roads Capital Projects Fund is funded by impact fees. The revenue is the used to fund capital projects.

## Roads Capital Projects Revenues and Expenditures

Roads Capital Projects Fund 33: Revenues						
Major Object	2022 Actual	2023 Budget	2024 Plan	2025 Plan	2026 Plan	2027 Plan
Impact Fee Revenue	2,081,647	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Other Revenue	16,115	20,421	20,421	20,421	20,421	20,421
<b>Total Revenues</b>	<b>2,097,762</b>	<b>1,520,421</b>	<b>1,520,421</b>	<b>1,520,421</b>	<b>1,520,421</b>	<b>1,520,421</b>
% Change from Prior Period	-2%	-28%	0%	0%	0%	0%

Roads Capital Projects Fund 33: Expenditures						
Major Object	2022 Actual	2023 Budget	2024 Plan	2025 Plan	2026 Plan	2027 Plan
Capital Outlay	5,694,532	4,267,650	40,000	40,000	40,000	40,000
Transfers Out	-	1,118,421	1,118,421	1,118,421	1,118,421	1,118,421
<b>Total Expenditures</b>	<b>5,694,532</b>	<b>5,386,071</b>	<b>1,158,421</b>	<b>1,158,421</b>	<b>1,158,421</b>	<b>1,158,421</b>
% Change from Prior Period	556%	-5%	-78%	0%	0%	0%

### 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

Capital Project	Years in Construction	Description	Total Cost
South Elementary Underpass	From 2022	A pedestrian underpass to allow students to cross under Redwood Road in the south end of the City to access the new Harbor Point Elementary School. Primarily funded through an Active Transportation Grant received from UDOT.	\$3,600,000
Pony Express Connector (Jordan River to Saratoga Road)	From 2022	This is the final section of the realignment of Pony Express Parkway on the east side of the Jordan River extending approximately 1,000 feet from the existing bridge that crosses the Jordan River and running easterly to the Northshore subdivision. Primarily funded through an STIP funding received through the Mountainland Association of Governments.	\$627,650



### Effect of Capital Projects on Operating Budgets

<b>Capital Project</b>	<b>Effect</b>	<b>Estimated Costs</b>	<b>Fund Im-pacted</b>
South Elementary Underpass	This facility will be maintained by the City within existing operating and maintenance budgets.	As the City acquires additional roadway each year that needs to be maintained, the streets department budget is amended accordingly.	General Fund (10)
Pony Express Connector (Jordan River to Saratoga Road)	This facility will be maintained by the City within existing operating and maintenance budgets.	As the City acquires additional roadway each year that needs to be maintained, the streets department budget is amended accordingly.	General Fund (10)

# Public Safety Capital Projects Fund (Fund 34)

The Public Safety Capital Projects Fund funnels impact fees to finance the construction of public safety buildings.

## Public Safety Capital Projects Fund Revenue and Expenditures

Public Safety Capital Projects Fund 34: Revenues						
Major Object	2022 Actual	2023 Budget	2024 Plan	2025 Plan	2026 Plan	2027 Plan
Impact Fee Revenue	883,004	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Other Revenue	5,283	56,326	56,326	56,326	56,326	56,326
<b>Total Revenues</b>	<b>888,287</b>	<b>1,056,326</b>	<b>1,056,326</b>	<b>1,056,326</b>	<b>1,056,326</b>	<b>1,056,326</b>
% Change from Prior Period	-14%	19%	0%	0%	0%	0%

Public Safety Capital Projects Fund 34: Expenditures						
Major Object	2022 Actual	2023 Budget	2024 Plan	2025 Plan	2026 Plan	2027 Plan
Capital Outlay	283,812	1,056,326	-	-	-	-
Materials, Supplies and Services	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>283,812</b>	<b>1,056,326</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
% Change from Prior Period	-1%	272%	-100%	0%	0%	0%

### 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

Capital Project	Years in Construction	Description	Total Cost
North Fire Station Expansion	From 2022	Expansion will provide space for the City's Critical Care Unit	\$250,000

### Effect of Capital Projects on Operating Budgets

Capital Project	Effect	Estimated Costs	Fund Im- pacted
North Fire Station Expansion	This facility will be maintained by the City within existing operating and maintenance budgets.	As the City builds additional facilities each year that needs to be maintained, the General Fund budget is amended accordingly.	General Fund (10)



# Capital Projects Fund (Fund 35)

The Capital Projects Fund finances general City projects from the General Fund (Fund 10), Grants, and transfers.

## Capital Project Fund (Fund 35)

Capital Projects Fund 35: Revenue						
Major Object	2022 Actual	2023 Budget	2024 Plan	2025 Plan	2026 Plan	2027 Plan
Bond Revenue	-	-	-	-	-	-
Transfer In	10,473,176	7,447,176	7,447,176	7,447,176	7,447,176	7,447,176
Other Revenue	-	40,175	40,175	40,175	40,175	40,175
<b>Total Revenues</b>	<b>10,473,176</b>	<b>7,487,351</b>	<b>7,487,351</b>	<b>7,487,351</b>	<b>7,487,351</b>	<b>7,487,351</b>
% Change from Prior Period	0%	-29%	0%	0%	0%	0%

Capital Projects Fund 35: Expenditures						
Major Object	2022 Actual	2023 Budget	2024 Plan	2025 Plan	2026 Plan	2027 Plan
Capital Outlay	1,901,286	3,198,000	3,198,000	3,198,000	3,198,000	3,198,000
Debt Service	-	-	-	-	-	-
Transfers Out	-	4,264,351	4,264,351	4,264,351	4,264,351	4,264,351
<b>Total Expenditures</b>	<b>1,901,286</b>	<b>7,462,351</b>	<b>7,462,351</b>	<b>7,462,351</b>	<b>7,462,351</b>	<b>7,462,351</b>
% Change from Prior Period	5%	292%	0%	0%	0%	0%

### 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 Fund Department Allocations

<b>Department</b>	<b>Allocated Amount</b>
Parks	\$50,000
Roads	\$1,500,000
Playground Equipment Replacement Fund	\$50,000
Vehicle Replacement	\$1,500,000
Computer Replacement	\$30,000
Equipment Replacement	\$118,000
Library Needs Analysis	\$500,000
Public Works Site Masterplan	\$25,000

### Debt Service

None

### Capital Projects

None

### Effect of Capital Projects on Operating Budgets

None



# Wastewater Impact Fee Fund (Fund 53)

The Wastewater Impact Fee Fund takes impact fee revenue and transfer to finance the construction of Wastewater projects.

## Wastewater Impact Fee Fund Revenues and Expenditures

Wastewater Impact Fee Fund 53: Revenues						
Major Object	2022 Actual	2023 Budget	2024 Plan	2025 Plan	2026 Plan	2027 Plan
Impact Fee Revenue	1,146,182	510,000	510,000	510,000	510,000	510,000
Transfer In	-	-	-	-	-	-
Beginning Fund Balance	-	190,000	190,000	190,000	190,000	190,000
<b>Total Revenues</b>	<b>1,146,182</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	-56%	-39%	0%	0%	0%	0%

Wastewater Impact Fee Fund 53: Expenditures						
Major Object	2022 Actual	2023 Budget	2024 Plan	2025 Plan	2026 Plan	2027 Plan
Capital Outlay	1,308,756	585,000	-	-	-	-
Depreciation	-	115,000	115,000	115,000	115,000	115,000
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,308,756</b>	<b>700,000</b>	<b>115,000</b>	<b>115,000</b>	<b>115,000</b>	<b>115,000</b>
% Change from Prior Period	-72%	-47%	-84%	0%	0%	0%

### 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

None

### Effect of Capital Projects on Operating Budgets

None



# Culinary Water Capital Project Fund

## (Fund 56)

The Culinary Water Capital Project Fund takes impact fees charged to developers and uses the revenue to fund the construction of culinary water projects.

### Culinary Water Capital Project Fund Revenues and Expenditures

Culinary Water Capital Project Fund 56: Revenues						
Major Object	2022 Actual	2023 Budget	2024 Plan	2025 Plan	2026 Plan	2027 Plan
Impact Fee Revenue	2,525,659	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000
Transfer In	-	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Beginning Fund Balance	-	-	-	-	-	-
<b>Total Revenues</b>	<b>2,525,659</b>	<b>5,200,000</b>	<b>5,200,000</b>	<b>5,200,000</b>	<b>5,200,000</b>	<b>5,200,000</b>
% Change from Prior Period	-27%	106%	0%	0%	0%	0%

Culinary Water Capital Project Fund 56: Expenditures						
Major Object	2022 Actual	2023 Budget	2024 Plan	2025 Plan	2026 Plan	2027 Plan
Capital Outlay	505,384	3,090,000	50,000	50,000	50,000	50,000
Transfers Out	-	225,000	225,000	225,000	225,000	225,000
Debt Service	-	-	-	-	-	-
Depreciation	-	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000
<b>Total Expenditures</b>	<b>505,384</b>	<b>4,365,000</b>	<b>1,325,000</b>	<b>1,325,000</b>	<b>1,325,000</b>	<b>1,325,000</b>
% Change from Prior Period	479%	764%	-70%	0%	0%	0%

### 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 are related to Capital Projects which are listed below.

### Debt Service

None

### Capital Projects

Capital Project	Years in Construction	Description	Total Cost
Foothill Water-line and Booster Pump-Talus Ridge to Pony	From 2022	A waterline and booster station that will be built in conjunction with the Foothill Boulevard Extension Project to provide a redundant drinking water source for water zones 2 and 3 (and future zones 4 and 5) in the central and south part of the City. The Booster Station is to be located near the intersection of Foothill Boulevard and Pony Express Parkway and a 24-inch drinking water pipeline will extend south, paralleling Foothill Boulevard, ultimately connecting to the existing 16-in drinking waterline installed with the Beacon Point development.	\$3,000,000
Israel Canyon Zone 3 Tank	From 2022	A new drinking water storage tank needed to service development in the central part of the city that is too high in elevation to be serviced by the existing zone 2 facility.	\$40,000

### Effect of Capital Projects on Operating Budgets

Capital Project	Effect	Estimated Costs	Fund Impacted
Foothill Water-line and Booster Pump-Talus Ridge to Pony	This pipeline and Booster Pump will be maintained by the City within existing operating and maintenance budgets.	Waterlines typically require minimal maintenance.	Water (51)
Israel Canyon Zone 3 Tank	This tank will be maintained by the City within existing operating and maintenance budgets.	Water tanks typically require minimal maintenance.	Water (51)

# Secondary Water Impact Fee Fund (Fund 57)

The Secondary Water Impact Fee Fund takes revenues generated from impact fees to pay for the constuction of secondary water projects.

## Secondary Water Impact Fee Fund Revenues and Expenditures

Secondary Water Impact Fee Fund 57: Revenues						
Major Object	2022 Actual	2023 Budget	2024 Plan	2025 Plan	2026 Plan	2027 Plan
Impact Fee Revenue	2,387,498	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
Bond Revenue	-	-	-	-	-	-
Transfer In	-	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-	-
<b>Total Revenues</b>	<b>2,387,498</b>	<b>2,500,000</b>	<b>2,500,000</b>	<b>2,500,000</b>	<b>2,500,000</b>	<b>2,500,000</b>
% Change from Prior Period	-5%	5%	0%	0%	0%	0%

Secondary Water Capital Project Fund 57: Expenditures						
Major Object	2022 Actual	2023 Budget	2024 Plan	2025 Plan	2026 Plan	2027 Plan
Capital Outlay	5,715,426	737,050	737,050	737,050	737,050	737,050
Debt Service	-	1,203,817	1,203,817	1,203,817	1,203,817	1,203,817
Transfers Out	-	-	-	-	-	-
Depreciation	-	250,000	250,000	250,000	250,000	250,000
<b>Total Expenditures</b>	<b>5,715,426</b>	<b>2,190,867</b>	<b>2,190,867</b>	<b>2,190,867</b>	<b>2,190,867</b>	<b>2,190,867</b>
% Change from Prior Period	280%	-56%	0%	0%	0%	0%

### 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 Engind June 30	Principal	Interest	Total Debt Service
2022	\$395,000	\$290,275	\$685,275
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
2027-2031	\$2,650,000	\$784,050	\$3,434,050
2032-2036	\$3,080,000	\$328,450	\$3,408,450
2037	\$675,000	\$10,625	\$685,625
<b>Total</b>	<b>\$8,550,000</b>	<b>\$2,397,500</b>	<b>\$10,947,500</b>

## Capital Projects

Capital Project	Years in Construction	Description	Total Cost
Zone 1 North Pipeline swap from Saratoga Road to Riverside drive	From 2022	This project will allow the City to reutilize an existing 18-inch culinary waterline in the secondary water distribution system. As the City increases its use of CUWCD water, the current drinking water line will have excess capacity that can be repurposed in the secondary water distribution system.	\$345,000

## Effect of Capital Projects on Operating Budgets

Capital Project	Effect	Estimated Costs	Fund Im- pacted
Zone 1 North Pipeline swap from Saratoga Road to Riverside drive	This pipeline will be maintained by the City within existing operating and maintenance budgets.	Waterlines typically require minimal maintenance.	Water (51)



# Debt Service Funds



# Debt Service Fund (Fund 40)

The Debt Service Fund is used to pay down various City debts.

## Debt Service Fund Revenues and Expenditures

Debt Service Fund 40: Revenues						
Major Object	2022 Actual	2023 Budget	2024 Plan	2025 Plan	2026 Plan	2027 Plan
Transfer In	246,115	293,500	293,500	293,500	293,500	293,500
<b>Total Revenues</b>	<b>246,155</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	-15%	19%	0%	0%	0%	0%

Debt Service Fund 40: Expenditures						
Major Object	2022 Actual	2023 Budget	2024 Plan	2025 Plan	2026 Plan	2027 Plan
Debt Service	246,115	293,500	293,500	293,500	293,500	293,500
Transfers Out	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>246,115</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	-15%	19%	0%	0%	0%	0%

### 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 Enging June 30	Principal	Interest	Total Debt Service
2022	\$200,000	\$92,250	\$292,250
2023	\$205,000	\$85,750	\$290,750
2024	\$210,000	\$79,088	\$289,088
2025	\$220,000	\$70,688	\$290,688
2026	\$230,000	\$61,888	\$291,888
2027-2031	\$1,300,000	\$163,102	\$1,463,102
<b>Total</b>	<b>\$2,365,000</b>	<b>\$552,766</b>	<b>\$2,917,766</b>

### Capital Projects

None

### Effect of Capital Projects on Operating Budgets

None





# Special Revenue Funds





# Community Development Renewal

## Agency Fund (Fund 42)

The CDRA is a fund that enables the City to undertake community development, economic development, and/or urban renewal in such areas of the city as may become necessary or desirable.

### Community Development Renewal Agency Fund Revenues and Expenditures

CDRA Fund 42: Revenues						
Major Object	2022 Actual	2023 Budget	2024 Plan	2025 Plan	2026 Plan	2027 Plan
Transfers In	760,000	760,000	760,000	760,000	760,000	760,000
<b>Total Revenues</b>	<b>760,000</b>	<b>760,000</b>	<b>760,000</b>	<b>760,000</b>	<b>760,000</b>	<b>760,000</b>
% Change from Prior Period	145%	0%	0%	0%	0%	0%

CDRA Fund 42: Expenditures						
Major Object	2022 Actual	2023 Budget	2024 Plan	2025 Plan	2026 Plan	2027 Plan
Reimbursement	696,886	760,000	760,000	760,000	760,000	760,000
<b>Total Expenditures</b>	<b>696,866</b>	<b>760,000</b>	<b>760,000</b>	<b>760,000</b>	<b>760,000</b>	<b>760,000</b>
% Change from Prior Period	192%	9%	0%	0%	0%	0%

#### Revenues

Transfers from General Fund (Primarily Sales Tax)

#### Expenditures

Expenditures will primarily be the City issuing reimbursements to developers for improvements.

#### Debt Service

None

#### Capital Projects

None

#### Effect of Capital Projects on Operating Budgets

None



# 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**

1. Through its financial plan (Budget), the City is committed do the following:
  - a. Identify citizens' needs for essential services.
  - b. Organize programs to provide essential services.
  - c. Establish program policies and goals that define the type and level of program services required.
  - d. List suitable activities for delivering program services.
  - e. Propose objectives for improving the delivery of program services.
  - f. Identify available resources and appropriate the resources needed to conduct program activities and accomplish program objectives.
  - g. 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
2. All requests for increased funding or enhanced levels of service should be considered together during the budget process, rather than in isolation.
3. The City Council will review and amend appropriations, if necessary, during the fiscal year.
4. 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.
  - a. 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
  - b. 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.
5. 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.
6. 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.
7. The City will work to improve their program service levels and expenditures by insuring:
  - a. 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.
  - b. 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.

- c. 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.
  - d. 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
  - e. 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.
  - f. New service implementation: Prior to implementing a new service, the City Council should consider a full assessment of staffing and funding requirements.
  - g. Benchmarking and performance measurement: The City will strive to measure its output and performance.
8. 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**

1. The City will seek to maintain a diversified and stable revenue base to protect it from short-term fluctuations in any one-revenue source.
2. 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.
3. One-time revenue sources will not be used for ongoing expenses unless specifically approved by the City Council.

## **USER FEE COST RECOVERY GOALS**

1. *User Fee Cost Recovery Levels.* In establishing user fees and cost recovery levels, the following factors will be considered:
  - a. *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.
  - b. *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.
  - c. *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.
  - d. *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.
  - e. *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
- f. *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.
- g. *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.
- h. *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.

- i. *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.
- j. *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".
- k. *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**

1. *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.
2. *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.
3. *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**

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**

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*

1. The City will consider the use of debt financing only for one-time, capital improvement projects and only under the following circumstances:
  - a. When the project’s useful life will exceed the term of the financing.
  - b. When project revenues or specific resources will be sufficient to service the long term debt.
2. 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.
3. 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.
4. 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*

1. 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.
2. When the project securing the financing is of the type that will support an investment grade credit rating.
3. When market conditions present favorable interest rates and demand for City financing.
4. When a project is mandated by state or federal requirements and current revenues and available fund balances are insufficient.
5. When the project is immediately required to meet or relieve capacity needs.
6. When the life of the project or asset financed is 10 years or longer.
7. Spread the cost of the asset to those who benefit from it now and in the future
8. Acquire assets as needed rather than wait until sufficient cash has built up.

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

1. To meet interim financing needs of construction projects if the full cost of the project is not yet known
2. 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*

1. 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.
2. Direct debt will not exceed 4 % of assessed valuation.
3. 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.
4. 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.
5. 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.
6. 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.
7. The City will diligently monitor its compliance with bond covenants and ensure its adherence to federal arbitrage regulations.
8. 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:
  - a. Purposes for which debt will be issued
  - b. Types of debt that may be issue
  - c. Limitations on indebtedness
  - d. Debt maturity schedule or other structural features
  - e. Method of sale
  - f. Method of selecting consultants and professionals
  - g. Refunding policies
  - h. 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 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**

*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 35 % 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***

1. 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.
  - a. 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.
  - b. 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.
  - c. The City may accumulate funds, as it deems appropriate for capital and equipment replacement costs.
  - d. 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*

1. The City will maintain a balance in the Enterprise Funds equal to at least the minimum debt ratio requirements identified in its bond obligations.
  - a. 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:
    - i. Funding requirements for projects approved in prior years that are carried forward into the new year;
    - ii. Debt service reserve requirements;
    - iii. Reserves for encumbrances; and
    - iv. Other reserves or designations required by contractual obligations or generally accepted accounting principles.

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

1. 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:
  - a. *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.
  - b. *Phases* - Serve to classify and communicate the severity of the situation, as well as identify the actions to be taken at the given phase.
  - c. *Actions* - Preplanned steps to be taken in order to prudently address and counteract the anticipated shortfall.
2. 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.
  - a. *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.
  - b. *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
  - c. *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.

- d. *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.
  - e. *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.
3. 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.
4. 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:
- a. 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.
  - b. 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.
  - c. 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
  - d. 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 service
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 cost & 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>
Inventory programs and ascertain their costs
Seek state, federal, and/or regional assistance

<b>Treatment to Use with Caution</b>
<b>Capital and Debt</b>
Use short-term debt to pay for vehicles
defer and/or cancel capital projects
<b>Financial Planning and Analysis</b>
Use fund balance to soften the landing
<b>Human Resources and Benefits</b>
Increase part-time labor
Institute hiring/wage freezes
Reduce hours worked and pay
<b>Management Practices</b>
Close facilities or reduce hours of operation

<b>Treatments to Use with Extreme Caution</b>
<b>Revenue</b>
Levy a broad tax increase
<b>Human Resources and Benefits</b>
Make across the board wage cuts

## **CAPITAL IMPROVEMENT MANAGEMENT**

1. The public Capital Improvement Plan (CIP) will include the following:
  - a. Public improvement projects that cost more than \$10,000.
  - b. Capital purchases of new vehicles or equipment (other than the replacement of existing vehicles or equipment) that cost more than \$10,000.
  - c. Capital replacement of vehicles or equipment that individually cost more than \$50,000.
  - d. Any project that is to be funded from building-related impact fees.
  - e. 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 infrastructure.

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.

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**

1. 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.
2. The budget will fully appropriate the resources needed for authorized regular staffing and limit programs to the regular staffing authorized.
3. 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.
4. 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:
  - a. Fill an authorized regular position.
  - b. Receive salary and benefits consistent with the compensation plan, state compensation laws and federal laws.
5. To manage the growth of the regular work force and overall staffing costs, the City will follow these procedures:
  - a. The City Council will authorize all regular positions.
  - b. 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.
  - c. 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.
6. 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.
7. 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.



8. The hiring of temporary employees will not be used as an incremental method for expanding the City's regular work force.
9. Independent contractors will not be considered City employees. Independent contractors may be used in the following two situations:
  - a. 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.
  - b. 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.
10. Department Heads will be responsible to:
  - a. 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.
  - b. 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.
  - c. 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**

*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*

- 1. Authority of City Manager or Designee.** The City Manager or designee shall be responsible for the following:
  - a. Ensure all purchases for services comply with these rules.
  - b. Review and approve all authorized purchases and contracts of the City.
  - c. 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.

- d. Maintain accurate and sufficient records concerning all City purchases and contracts for services
  - e. 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.
  - f. Make recommendations to the City Council concerning amendments to these rules.
2. *Goods and Services*- All City purchases for goods and services and contracts for goods and services shall be subject to the following:
- a. No contract or purchase shall be so arranged, fragmented, or divided with the purpose or intent to circumvent these rules.
  - b. No purchase shall be contracted for, or made, unless sufficient funds have been budgeted in the year for which funds have been appropriated.
  - c. Purchases costing more than \$5,000 to \$40,000 in total, shall require a minimum of two (2) telephone bids.
  - d. All purchases of capital assets and services in excess of \$40,000 must be awarded through a formal sealed bidding process.
  - e. When it is advantageous to the City, annual contracts for services and supplies regularly purchased should be obtained.
  - f. 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.
  - g. The City Attorney prior to entering into any such contract shall review all contracts for services.
  - h. 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.
    - 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.
  - i. 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. For example, for 2022 the bid limit for certain building improvements is \$56,637.80.
    - 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. For example, for 2022 the bid limit for certain public works projects is \$176,993.13.
  - j. *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.

3. *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.
  - a. 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.
  - b. Purchases made from grant funds must comply with all provisions of the grant.
  - c. 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**

1. *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.
2. *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:
  - a. The item’s value is \$5,000 or greater, and
  - b. It doesn’t change shape, appearance, and character with use, and
  - c. It doesn’t lose its identity through incorporation into a different item, and
  - d. If damaged or some parts are lost or worn out, it is more feasible to repair it than replace it, and
  - e. Under normal use with reasonable care and maintenance, it is expected to last at least 2 years.
3. *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 for a professional services contract. 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. Professional services contracts not exceeding \$5,000 may be approved by the department heads so long as the funds are in the existing budget.

4. *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.
5. *Minor Public Improvements (less than the amount specified by state code)* - The department shall make an attempt to obtain at least three written bid 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.
6. *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**

1. *Advertising Requirements* - For contract types requiring advertisement or competitive bidding as indicated above, an advertisement requesting bids shall be published at least once, on the Utah Public Notice Website and, if required, on the SciQuest website or another bid advertisement website, 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 certain Class C road improvement projects over the bid limit shall adhere to Utah Code § 72-6-108, which requires advertisements to be published on the Utah Public Notice website for three weeks and at no fewer than five public places in the County for at least 20 days.

All advertisements for bids shall state the following:

- a. The dates and times during which bids will be accepted.
  - b. 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.
  - c. The character of the work to be done or the materials or things to be purchased.
  - d. The office where the specifications for the work, material or things may be seen.
  - e. The name and title of the person designated for receipt of bids.
  - f. The type and amount of bid security if required.
  - g. The date, time, and place that the bids will be publicly opened.
  - h. The City may accept or reject all or a portion of any or all bids.
  - i. The City will not reimburse bidders for bid related expenses.
2. *Requirements for Bids* - All bids made to the city shall:
    1. Be in writing (electronically submitted bids are considered to be in writing).
    2. Be filed with the City Manager or his designee.
    3. Be opened publicly by the City Manager or designee at the time designated in the advertisement and filed for public inspection (electronically submitted bids are considered to be in writing).
    4. Have the appropriate bid security attached, if required.

“Sealed” bids does not preclude acceptance of electronically sealed and submitted bids or proposals in addition to bids or proposals manually sealed and submitted.

3. *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 or as specified in this policy.
4. *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 approval.

prate 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 forfeit of the bid security.

4. *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.
5. *Disqualification of Bidders* - The City Manager, upon investigation, may disqualify a bidder if in the judgment of the City Manager, he or she does not comply with any of the following:
  - a. The bidder does not have sufficient financial ability to perform the contract.
  - b. The bidder does not have equipment available to perform the contract.
  - c. The bidder does not have key personnel available, of sufficient experience, to perform the contract.
  - d. The person has repeatedly breached current or previous contractual obligations with public and private agencies or is presently involved in significant litigation or multiple lawsuits.
  - e. The bidder fails to comply with the requests of an investigation by the City Manager.
  - f. The bidder has performed unsatisfactory work previously within the City or in other jurisdictions.
7. *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 determines not to qualify an applicant, written notice to the applicant is required, stating the reasons the pre-qualification was denied, and informing the applicant of his or her ability to appeal the decision, as indicated below, within five business days after receipt of the notice. The City Manager may, upon discovering that a pre-qualified person is no longer qualified, revoke a pre-qualification by sending notification to the person. The notice shall state the reason for revocation, inform the person that revocation will be effective immediately, and inform the applicant of his or her ability to appeal the decision „, within five business days after the receipt of the notice.
8. *Pre-Qualification Process*- When the City determines it is in its best interest to prequalify bidders for a project the City shall:
  - a. 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.
  - b. 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.
  - c. 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.
- d. 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.
- e. *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**

1. *Scope*. This policy establishes an effective delineation of responsibilities and internal controls for the safekeeping and investment of the City of Saratoga Springs monies.
  - a. *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.
  - b. *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.
2. *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:
  - a. *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.



- b. **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.
  - c. **Yield:** Return on investment is of secondary importance compared to safety and liquidity objectives described above.
3. **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.
4. **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.
5. **Controls.**
  - a. **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.
  - b. **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%
US Government Agency Securities	100%
Federal Farm Credit Bank (FFCB)	50%
Federal Home Loan Bank (FHLB)	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.

- c. *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.
- d. *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.
- e. *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.
- f. *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.

- 6. *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.
- 7. *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.
- 8. *Evaluation.* The City Treasurer reserves the right to amend any of the previous internal guidelines.
- 9. *Effective Date of Policy.* This policy is effective on March 1, 2015

## **NSF CHECKS**

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

- 1. *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.

1. *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.
2. *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**

1. *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.
2. *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.
3. *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.

1. *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.

2. **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.
3. 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).
4. **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:
  - a. Public auction
  - b. Sealed competitive bids
  - c. Evaluation by qualified and disinterested consultant
  - d. Professional publications and valuation services
  - e. 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.

5. **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.
6. **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:

- a. Property is offered at public auction or public sealed bids;
  - b. If sealed bids are required and no bids are received from general public, a re-bidding may occur with employee participation.
7. **Compliance.** Failure to comply with any part of this policy may result in disciplinary action.

## **BENCHMARKING**

1. 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.
2. 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.
3. 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**

1. For special events and other services that have been or will be developed for the City, the City may be required to provide:
  - a. Park Services (Field maintenance, ground maintenance, trash pick-up)
  - b. Parking Services (Parking enforcement)
  - c. 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

2. 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.
3. 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.



4. **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.
5. **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.
6. **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.
7. **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.
8. **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**

1. **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.
2. **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.
3. **Revenue Policy.** The library must follow any applicable state and local revenue collection policies and procedures.

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

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 live expectance; 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 get 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.

1. The following is the criteria used:
  - a. User Needs – a replacement computer should not be based on technological cycles but on the needs of each user.
  - b. Warranty Expiration – considers the time spent by staff in maintenance, troubleshooting, and repair downtime.
  - c. Necessary Upgrades – considers cost of a new system as opposed to on-going support of older software/hardware.
  - d. 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.
  - e. 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:

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

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.



# Glossary





**ABATEMENT:** A complete or partial cancellation of a tax bill imposed by a governmental unit; applicable to tax levies and special assessments.

**ACCOUNT:** A separate financial reporting unit. All budgetary transactions are recorded in accounts.

**ACCRUAL BASIS OF ACCOUNTING:** A method of accounting where revenues are recorded when service is given and expenses are recognized when the benefit is received.

**AD VALOREM TAX:** A tax levied on the assessed value of real estate and personal property. This tax is also known as property tax.

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

**AMORTIZATION:** The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

**APPROPRIATION:** An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and the time when it can be expended. Any amount that is appropriated may be encumbered.

**ARBITRAGE:** The gain which may be obtained by borrowing funds at a lower (often tax-exempt) rate and investing the proceeds at higher (often taxable) rates.

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

**ASSESSED VALUATION:** A value assigned to real estate or other property by a government as the basis for levying taxes

**AUDIT:** Work done by accountants in examining financial reports, reviewing compliance with applicable laws and regulations, reviewing effectiveness in achieving program results. A basic audit examines only the financial reports and legal compliance. An outside Certified Public Accountant (CPA) audit is directed primarily toward the expression of an opinion as to the fairness of the financial statements and submission of a management letter. An auditor must be independent of the executive branch of government. A state auditor, private CPA or public accountant, or elected auditor meets this test.

**BALANCED BUDGET:** A budget in which planned funds or revenues available are equal to fund planned expenditures.

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

**BASIS POINT:** Equal to 1/100 of one percent. If interest rates rise from 7.50 percent to 7.75 percent, the difference is referred to as an increase of 25 basis points.

**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.

**BENEFITS PAYMENT:** to which participants may be entitled under a pension plan, including pension benefits, death

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

**BOND RATING:** A bond rating is a way to measure the creditworthiness of a bond, which corresponds to the cost of borrowing for an issuer. These ratings typically assign a letter grade to bonds that indicates their credit quality. Private independent rating services such as Standard & Poor's, Moody's Investors Service, and Fitch Ratings Inc. evaluate a bond issuer's financial strength, or its ability to pay a bond's principal and interest, in a timely fashion.

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

**BUDGET:** A budget is an estimation of revenue and expenses over a specified future period of time. The City compiles and re-evaluates its budget on a periodic basis.

**BUDGET AMENDMENT:** Any midyear changes to the annual budget. Changes have to be approved by City Council.

**CAPITAL ASSETS:** Property that is expected to generate value over a long period of time. Capital assets form the productive base of an organization. Examples of capital assets are buildings, computer equipment, machinery, and vehicles.

**CAPITAL EQUIPMENT:** Physical plant and equipment with an expected life of five years or more.

**CAPITAL EXPENDITURES:** The money an organization spends to buy, maintain, or improve its fixed assets, such as buildings, vehicles, equipment, or land.

**CAPITAL LEASE:** An agreement conveying the right to use property, plant or equipment usually for a stated period of time where the lessee assumes all the risks and rewards of ownership.

**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.)

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

**CERTIFIED TAX RATE:** The certified tax rate is the base rate that an entity can levy without raising taxes. In other words, it is the rate that will produce the same amount of revenue that the entity budgeted the year before.

**CITY COUNCIL:** The legislative body of the City.

**CITY MANAGER:** An official employed by the City Council to direct and oversee the administration of City government.

**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.

**CULINARY WATER:** Culinary water is treated and required to meet water quality standards for drinking. This water is used for all indoor plumbing.

**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.

**DEBT BURDEN:** The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to Department of Revenue/ Division of Local Services Municipal Finance Glossary 9 debt service costs as a percentage of the total annual budget

**DEBT SERVICE:** The ratio of operating income available to debt servicing for interest, principal and lease payments.

**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.

**DEPRECIATION:** Depreciation refers to two aspects of the same concept: first, the actual decrease of fair value of an asset, such as the decrease in value of factory equipment each year as it is used and wears, and second, the allocation in accounting statements of the original cost of the assets to periods in which the assets are used (depreciation with the matching principle).

**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 a discount and redeemed at maturity for full face value, e.g., U.S. Treasury Bills.

**DISTINGUISHED BUDGET PRESENTATION PROGRAM:** A voluntary program administered by the Government Finance Officers Association to encourage governments to publish efficiently organized and easily readable budget documents and to provide peer recognition and technical assistance to the fiscal officers preparing them.

**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.

**ENCUMBRANCES:** Obligations incurred in the form of orders, contracts and similar items that will become payable when goods are delivered or services rendered.

**ENTERPRISE FUND:** An enterprise fund is a self-supporting government fund that sells goods and services to the public for a fee. For example, a government-owned power generating facility provides electricity to local homeowners in exchange for a fee.

**ESCROW:** Money or property held in the custody of a third part that is returned only after the fulfillment of specific conditions

**EXPENDITURE:** The disbursement of appropriated funds to purchase goods and/or service.

**FEDERAL CREDIT AGENCIES:** Agencies of the Federal government set up to supply credit to various classes of institutions and individuals, e.g., S&Ls, 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.

**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.

**FINES AND FORFEITURES:** Consists of a variety of fees, fines and forfeitures collected by the State Court System.

**FISCAL YEAR:** A fiscal year is a one-year period that companies and governments use for financial reporting and budgeting. A fiscal year is most commonly used for accounting purposes to prepare financial statements. Unlike a calendar year, The City of Saratoga Spring's Fiscal Year starts on July 1st of every year.

**FIXED ASSETS:** Long-lived, tangible assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

**FIXED COSTS:** Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

**FLEET:** The vehicles owned and operated by the City.

**FRANCHISE TAX:** Franchise tax refers to a tax paid by certain enterprises that want to do business in the City. Also called a privilege tax, it gives the business the right to be chartered and/or to operate within that City.

**FTE:** Full time Employee. An employee who works 2080 hours a year, or multiple employees who together work 2080 hours a year. Used to indicate the size of the City's workforce.

**FUND:** An accounting entity with a self-balancing set of accounts that is segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

**FUND BALANCE:** Fund balance is the difference between assets and liabilities in a governmental fund.

**GARBAGE COLLECTION UTILITY FUND:** The Garbage Collection Utility Fund accounts for the collection and disposal of garbage for City residents.

**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.

**GENERAL LEDGER:** The accountant's record of original entry, which is instrumental in forming a paper trail of all government financial activity.

**GENERAL OBLIGATION BOND:** Bonds for the payment of which the full faith and credit of the issuing government are pledged.

**GENERAL SERVICES:** Referring to activities, revenues and expenditures that are not assigned to a department.

**GOVERNMENT FINANCE OFFICERS ASSOCIATION (GFOA):** This organization provides leadership to the government finance profession through education, research and the promotion and recognition of best practices.

**GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB):** The ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.



**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.

**GRANTS:** A government grant is a financial award given by a federal, state, or local government authority for a beneficial project. It is effectively a transfer payment.

**IMPACT FEE:** An impact fee is a one-time charge imposed by the City to mitigate the impact on local infrastructure caused by new development.

**INFLATION:** A rise in price levels caused by an increase in available funds beyond the proportion of available goods

**INTERLOCAL AGREEMENT:** A contractual agreement between two or more governmental entities.

**LIABILITY:** Recorded on the right side of the balance sheet, liabilities include loans, accounts payable, mortgages, deferred revenues, bonds, warranties, and accrued expenses. In general, a liability is an obligation between one party and another not yet completed or paid for.

**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 PLANNED COMMUNITY:** A master-planned community is a large-scale residential neighborhood with a large number of recreational and commercial amenities, such as golf courses, tennis courts, lakes, parks, playgrounds, swimming pools, and even stores and restaurants. Some master-planned communities may have schools, office parks, large shopping centers and other businesses.

**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.

**NEW GROWTH:** The additional tax revenue generated by new construction, renovations and other increases in the property tax base during a calendar year. It does not include value increases caused by normal market forces or by revaluations.

**NON-RECURRING REVENUE SOURCE:** A one-time source of money available to a city or town. By its nature, a non-recurring revenue source cannot be relied upon in future years. Therefore, such funds should not be used for operating or other expenses that continue from year-to-year.

**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.

**OPERATING BUDGET:** A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

**ORDINANCE:** A formal legislative enactment by the City that carries the full force and effect of the law within corporate boundaries of the City unless in conflict with any higher form of law, such as state or federal.

**OUTPUTS:** Process performance measures of efficiency and productivity.

**PER CAPITA:** A measurement of the proportion of some statistic to an individual resident determined by dividing the statistic by the current population.

**PLANNING COMMISSION:** A Planning Commission is a body of citizens that serve within local government, acting as an advisory group to the municipal governing body on issues and policies related to planning, land use regulation, and community development.

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

**PRESENT VALUE:** The discounted value of a future amount of cash, assuming a given rate of interest, to take into account the time value of money. To put it another way, a dollar is worth a dollar today, but is worth less than today's dollar tomorrow.

**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.

**PRINCIPLE:** The face amount of a bond, exclusive of accrued interest

**PROPERTY TAX:** A property tax or millage rate is an ad valorem tax on the value of a property.

**PROPRIETARY FUND:** Enterprise and internal service funds that are similar to corporate funds, in that they are related to assets, liabilities, equities, revenues, expenses and transfers determined by business or quasi-business activities.

**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.

**QUARTERLY REPORT:** A document that collects quarterly financial information in the major City funds

**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.

**RESERVES:** A portion of the fund balance or retained earnings are legally segregated for specific purposes.

**RESOLUTION:** A legislative act by the City with less legal formality than an ordinance.

**REVENUE BOND:** A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation

**REVENUES:** The City’s annual income from which public expenses are met. The City primarily raises revenue from Sales taxes, Property taxes, Grants, Fees, and Charges for Services.

**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.

**SALES AND USE TAX:** Sales tax applies to retail sales and leases of tangible personal property, products transferred electronically, and certain services purchased for storage, use or consumption in the City. Use tax applies to purchases of tangible personal property, products transferred electronically, and certain services when sales tax is due but is not collected by the seller.

**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.

**SECONDARY MARKET:** A market made for the purchase and sale of outstanding issues following the initial distribution.

**SECONDARY WATER:** Secondary water is used for outdoor watering of lawns and gardens. It is untreated and contains contaminants that, if consumed, may make humans sick.

**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.

**SEWER UTILITY FUND:** The Sewer Utility Fund accounts for the sewage collection systems of the City for its residents

**SPECIAL ASSESSMENT BOND:** Special assessment bonds are general obligation bonds, commonly issued to fund development projects, where the interest owed is paid by taxes levied solely on the beneficiaries of that project.

**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.

**STIPEND POSITOIN:** A stipend is a regular fixed sum of money paid for services or to defray expenses, such as for scholarship, internship, or apprenticeship. It is often distinct from an income or a salary because it does not necessarily represent payment for work performed; instead it represents a payment that enables somebody to be exempt partly or wholly from waged or salaried employment in order to undertake a role that is normally unpaid or voluntary, or which cannot be measured in terms of a task.

**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.

**STREET LIGHTING FUND:** The Street Lighting Fund accounts for the street lighting system of the City for its residents.

**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.

**SURCHARGE:** An additional sum added to a particular, already existing charge such as a tax, a fee, a fine or penalty

**TAXABLE VALUE:** The assessed value less homestead and other exemptions, if applicable.

**TENTATIVE BUDGET:** The budget prepared and submitted by City staff to the Mayor and Council for further deliberation and preparation of a final budget.

**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.

**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.

**TRUTH IN TAXATION:** In order to understand property tax in Utah it is necessary to understand a section of Utah Law known as “Truth in Taxation.” The County is responsible for administering property taxes and each June it submits to the cities a certified tax rate that would generate the same amount of revenues as the previous year plus any new growth. The certified tax rate does not provide for additional tax revenue due to increased valuation of existing property. If the City chooses to adopt a tax rate higher than the certified rate, state law has very specific requirements for newspaper advertisement and public hearing from which the name “Truth in Taxation” is derived.

**UNAPPROPRIATED:** Not obligated for specific purposes

**UNASSIGNED FUND BALANCE:** Used as a measure of the amount of resources a jurisdiction has available for spending, including its ability to meet special needs and withstand financial emergencies. In these policies, unassigned fund balance means it is neither earmarked nor reserved for other uses. It is available for discretionary spending.

**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.

**USEFUL LIFE:** The period of time that a fixed asset is able to be used. This can refer to a budgeted period of time for an equipment class or the actual amount of time for a particular item.

**USER FEES:** Charges for expenses incurred when services are provided to an individual or groups and not the community at large. The key to effective utilization of user fees is being able to identify specific beneficiaries of services and then determine the full cost of service they are consuming.

**VARIABLE RATE BOND OR NOTE:** A bond or note on which the interest rate is reset periodically. The interest rate is

**WATER UTILITY FUND:** The Water Utility Fund accounts for the water distribution system of the City for its residents.

**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.



# Appendix A - Summary of Budget Requests





FY 2023 Budget Requests

Y/N City Manager Recommend	Request	Budget Amendments	FY 2022 Ad-justed Budget	FY 2023 Dept Request	FY 2024 Dept Request	Recom-mended FY 2023 with one time 2022 Revenues	Recom-mended FY 2023 Ongoing	Recom-mended FY 2024 Ongoing
<b>General Fund</b>								
<b>Administration</b>								
Y	2023 Payplan Adjustments			\$120,487	\$120,487		\$120,487	\$120,487
BA	Retention Plan (Budget Amendment #4)	\$23,633						
N	Financial Analyst			\$80,836	\$80,836			
<b>Building Inspection</b>								
BA	Building Inspection (Budget Amendment #2)	\$50,000						
BA	Consulting Services (Budget Amendment #2)	\$150,000						
BA	Retention Plan (Budget Amendment #4)	\$(20,031)						
Y	2023 Payplan Adjustments			\$82,703	\$82,703		\$82,703	\$82,703
Y	Increased Education and Training (for New Inspectors)			\$20,000	\$20,000		\$20,000	\$20,000
Y	Increased Fuel			\$7,147	\$7,147			\$7,147
<b>Treasurer</b>								
BA	Education and Training (Budget Amendment #3)	\$1,050						
BA	Admin Bank Charges (Budget Amendment #3)	\$55,000						
BA	Retention Plan (Budget Amendment #4)	\$(2)						
Y	2023 Payplan Adjustments			\$9,659	\$9,659		\$9,659	\$9,659

<b>Continued</b>								
<b>Y/N City Manager Recommend</b>	<b>Request</b>	<b>Budget Amendments</b>	<b>FY 2022 Ad-justed Budget</b>	<b>FY 2023 Dept Request</b>	<b>FY 2024 Dept Request</b>	<b>Recom-mended FY 2023 with one time 2022 Revenues</b>	<b>Recom-mended FY 2023 Ongoing</b>	<b>Recom-mended FY 2024 Ongoing</b>
<b>City Recorder</b>								
BA	Retention Plan (Budget Amend-ment #4)	\$9,333						
Y	2023 Payplan Adjustments			\$17,211	\$17,211		\$17,211	\$17,211
Y	Electronic Signa- ture System			\$8,000	\$8,000		\$8,000	\$8,000
Y	Deputy Recorder PT to FT			\$41,972	\$41,972		\$41,972	\$41,972
<b>Civic Events</b>								
BA	Communities that Care (Budget Amendment #2)	\$13,100						
BA	Communities that Care (Budget Amendment #3)	\$241						
BA	Retention Plan (Budget Amend-ment #4)	\$(3,077)						
Y	2023 Payplan Adjustments			\$15,327	\$15,327		\$15,327	\$15,327
Y	25 Year Celebra- tion			\$30,500		\$30,500		
BA	Civic Events Coordinator (780 hours to 1560 hours)		\$14,037	\$28,074	\$28,074		\$28,074	\$28,074
BA	Assistant Civic Events Coordina- tor (780 hours to 1040 hours)		\$7,472	\$14,944	\$14,944		\$14,944	\$14,944
Y	Sound System Operator Con- tract			\$4,800	\$4,800		\$4,800	\$4,800

<b>Continued</b>								
<b>Y/N City Manager Recommend</b>	<b>Request</b>	<b>Budget Amendments</b>	<b>FY 2022 Ad-justed Budget</b>	<b>FY 2023 Dept Request</b>	<b>FY 2024 Dept Request</b>	<b>Recom-mended FY 2023 with one time 2022 Revenues</b>	<b>Recom-mended FY 2023 Ongoing</b>	<b>Recom-mended FY 2024 Ongoing</b>
<b>Community Development Department</b>								
BA	Retention Plan (Budget Amend-ment #4)	\$6,190						
Y	2023 Payplan Adjustments			\$27,396	\$27,396		\$27,396	\$27,396
Y	Increase Educa-tion/Training			\$3,500	\$3,500		\$3,500	\$3,500
Y	Increase in Mem-berships			\$2,300	\$2,300		\$2,300	\$2,300
Y	Downtown Study			\$80,000		\$80,000		
<b>Elections</b>								
Y	Special and Fu-ture Elections			\$50,000			\$50,000	
<b>Engineering</b>								
BA	Retention Plan (Budget Amend-ment #4)	\$5,638						
BA	General Engi-neering Con-sulting (Budget Amendment #6)	\$122,500						
Y	2023 Payplan Adjustments			\$8,821	\$8,821		\$8,821	\$8,821
<b>Fire</b>								
BA	Retention Plan (Budget Amend-ment #4)	\$(142,668)						
Y	2023 Payplan Adjustments			\$715,999	\$715,999		\$715,999	\$715,999
Fleet Replace-ment	Equipment for Replacement of E-262 (Fleet Re-placement)			\$88,425				
Fleet Replace-ment	Equipment for Replacement of Dodge Am-bulance (Fleet Replacement)			\$155,100				

<b>Continued</b>								
<b>Y/N City Manager Recommend</b>	<b>Request</b>	<b>Budget Amendments</b>	<b>FY 2022 Ad-justed Budget</b>	<b>FY 2023 Dept Request</b>	<b>FY 2024 Dept Request</b>	<b>Recom-mended FY 2023 with one time 2022 Revenues</b>	<b>Recom-mended FY 2023 Ongoing</b>	<b>Recom-mended FY 2024 Ongoing</b>
Y	Cascade Unit			\$57,000		\$57,000		
N	Increase Uni-forms Budget			\$22,000	\$22,000			
<b>General Government Building and Grounds</b>								
	None							
<b>Human Resources</b>								
	None							
<b>IT Services</b>								
BA	New IT Tech-nician (Budget Amendment #3)	\$44,773						
Y	2023 Payplan Adjustments			\$79,546	\$79,546		\$79,546	\$79,546
BA	Retention Plan	\$(984)						
Y	ESRI Software Maintenance Increase			\$200	\$200		\$200	\$200
Partial	Cityworks Main-tenance Increase			\$37,500	\$37,500		\$37,500	\$37,500
Y	GIS Technician			\$80,660	\$80,660		\$80,660	\$80,660
<b>Justice Court</b>								
BA	Retention Plan (Budget Amend-ment #4)	\$(1,596)						
Y	2023 Payplan Adjustments			\$25,498	\$25,498		\$25,498	\$25,498
<b>Legal</b>								
BA	Retention Plan (Budget Amend-ment #4)	\$42,895						
Y	2023 Payplan Adjustments			\$55,233	\$55,233		\$55,233	\$55,233
BA	PT Legal Assis-tant to FT		\$25,480	\$50,959	\$50,959		\$50,959	\$50,959
Y	Increase in Constable Service Fees			\$3,000	\$3,000		\$3,000	\$3,000



Continued								
Y/N City Manager Recommend	Request	Budget Amendments	FY 2022 Ad-justed Budget	FY 2023 Dept Request	FY 2024 Dept Request	Recom-mended FY 2023 with one time 2022 Revenues	Recom-mended FY 2023 Ongoing	Recom-mended FY 2024 Ongoing
Legislative								
Y	Legslature Relat-ed Comm/Mate-rials			\$8,000	\$8,000		\$8,000	\$8,000
Y	2023 Payplan Adjustments			\$5,476	\$5,476		\$5,476	\$5,476
Library Services								
BA	Digital Purchases (Budget Amend-ment #1)	\$7,307						
BA	PT Library Clerk to FT (Budget Amendment #2)	\$18,506						
BA	Retention Plans (Budget Amend-ment #4)	\$(13,113)						
BA	Library Grant Expenditures (Budget Amend-ment #4)	\$7,100						
BA	Book Purchases (Budget Amend-mjent #6)	\$12,000						
BA	Library Grant Expenditures (Budget Amend-ment #6)	\$3,000						
Y	2023 Payplan Adjustments			\$50,184	\$50,184		\$50,184	\$50,184
N	Aspen Discovery			\$21,600	\$21,600			
Y	Increase Supplies			\$8,000	\$8,000		\$8,000	\$8,000
Y	Book Purchases			\$20,000	\$20,000		\$20,000	\$20,000
Y	Expand Digital Collection			\$20,000	\$20,000		\$20,000	\$20,000
Y	Programming Supplies			\$5,000	\$5,000		\$5,000	\$5,000
N	Civic Plus (Li-brary Department Website)			\$6,090	\$6,090			

<b>Continued</b>								
<b>Y/N City Manager Recommend</b>	<b>Request</b>	<b>Budget Amendments</b>	<b>FY 2022 Ad-justed Budget</b>	<b>FY 2023 Dept Request</b>	<b>FY 2024 Dept Request</b>	<b>Recom-mended FY 2023 with one time 2022 Revenues</b>	<b>Recom-mended FY 2023 Ongoing</b>	<b>Recom-mended FY 2024 Ongoing</b>
N	PT Library Clerk to FT			\$42,814	\$42,814			
<b>Non-Departmental</b>								
BA	General Liability Insurance (Budget Amendment #3)	\$123,000						
BA	Sales Tax Ex-penses (Budget Amendment #3)	\$10,000						
<b>Parks &amp; Open Spaces</b>								
BA	Maintenance 3 converted to a Maintenance 4 (Budget Amendment #2)	\$4,473						
BA	Retention Plan (Budget Amendment #4)	\$(30,401)						
Y	2023 Payplan Adjustments			\$106,746	\$106,746		\$106,746	\$106,746
Y	Increase GL 10-4510-500 (Park Maintenance & Supplies)			\$106,948	\$42,300	\$61,000	\$45,948	\$42,300
Y	Increase GL 10-4510-740 (Capital Outlay Equip-ment)			\$75,750		\$75,750		
Y	Increase GL 10-4510-330 UCPA Conference for 4 staff			\$10,170	\$3,500		\$10,170	\$3,500
N	Seasonal employ-ees for Patriot Park			\$23,292	\$23,292			
N	Tournament Coordinator and Field Manager			\$72,143	\$72,143			

<b>Continued</b>								
<b>Y/N City Manager Recommend</b>	<b>Request</b>	<b>Budget Amendments</b>	<b>FY 2022 Ad-justed Budget</b>	<b>FY 2023 Dept Request</b>	<b>FY 2024 Dept Request</b>	<b>Recom-mended FY 2023 with one time 2022 Revenues</b>	<b>Recom-mended FY 2023 Ongoing</b>	<b>Recom-mended FY 2024 Ongoing</b>
Y	Reclass Maintenance 1 Floater to FT Maintenance 1			\$41,264	\$41,264		\$41,264	\$41,264
Y	Reclass 2 Maintenance 1s to Maintenance 2s			\$8,762	\$8,762		\$8,762	\$8,762
Y	Reclass 2 Maintenance 2s to Maintenance 3s			\$9,549	\$9,549		\$9,549	\$9,549
<b>Planning &amp; Zoning</b>								
BA	Professional & Technical Services (Budget Amendment #2)	\$35,000						
BA	Retention Plan (Budget Amendment #4)	\$36,789						
Y	2023 Payplan Adjustments			\$64,838	\$64,838		\$64,838	\$64,838
Y	Increase Gasoline Budget			\$2,402	\$2,402		\$2,402	\$2,402
Y	Increase Education/Training Budget			\$5,000	\$5,000		\$5,000	\$5,000
Y	PT Administrative Assistant			\$30,824	\$30,824		\$30,824	\$30,824
BA	PT Planner 1 to FT Senior Planner		\$53,961	\$63,574	\$63,574		\$63,574	\$63,574
<b>Police-Bluffdale</b>								
BA	Overtime Pay (Budget Amendment #2)	\$25,000						
BA	Uniforms/ Clothing (Budget Amendment #2)	\$1,180						
BA	Education/ Training (Budget Amendment #2)	\$1,880						

<b>Continued</b>								
<b>Y/N City Manager Recommend</b>	<b>Request</b>	<b>Budget Amendments</b>	<b>FY 2022 Ad-justed Budget</b>	<b>FY 2023 Dept Request</b>	<b>FY 2024 Dept Request</b>	<b>Recom-mended FY 2023 with one time 2022 Revenues</b>	<b>Recom-mended FY 2023 Ongoing</b>	<b>Recom-mended FY 2024 Ongoing</b>
BA	Professional Contract Services (Budget Amend-ment #2)	\$20,285						
BA	Retention Plan (Budget Amend-ment #4)	\$163,037						
Y	2023 Payplan Adjustments			\$252,227	\$252,227		\$252,227	\$252,227
<b>Police</b>								
BA	Court/Stand-by Pay (Budget Amendment #2)	\$11,000						
BA	Retention Plan (Budget Amend-ment #4)	\$289,844						
Y	2023 Payplan Adjustments			\$634,558	\$634,558		\$634,558	\$634,558
P	Patrol Officer (2x)			\$402,621	\$282,621	\$48,000	\$141,311	\$141,311
N	PT Investigations Technician to FT			\$40,252	\$40,252			
Y	PT Evidence Technician to FT			\$44,469	\$44,469		\$44,469	\$44,469
Y	PT Records Clerk Hours Increase (1300 to 1499)			\$3,800	\$3,800		\$3,800	\$3,800
Y	PT Neighbor-hood Outreach Coordinator Hours Increase (360 to 520)			\$3,751	\$3,751		\$3,751	\$3,751
Y	PT Internal Af-fairs Investigator Hours Increase (240 to 480)			\$5,682	\$5,682		\$5,682	\$5,682
Y	Increase Vehicle Maintenance			\$26,947	\$26,947		\$26,947	\$26,947

<b>Continued</b>								
<b>Y/N City Manager Recommend</b>	<b>Request</b>	<b>Budget Amendments</b>	<b>FY 2022 Ad-justed Budget</b>	<b>FY 2023 Dept Request</b>	<b>FY 2024 Dept Request</b>	<b>Recom-mended FY 2023 with one time 2022 Revenues</b>	<b>Recom-mended FY 2023 Ongoing</b>	<b>Recom-mended FY 2024 Ongoing</b>
Y	Increase Gasoline Expenses			\$70,784	\$70,784		\$70,784	\$70,784
Y	Increase Investi-gations			\$12,000	\$12,000		\$12,000	\$12,000
Y	Increase Educa-tion and Training			\$9,000	\$9,000		\$9,000	\$9,000
<b>Public Improvements</b>								
BA	Retention Plan (Budget Amend-ment #4)	\$23,837						
Y	2023 Payplan Adjustments			\$52,541	\$52,541		\$52,541	\$52,541
Y	Reclass Public Improvements Inspectors			\$9,886	\$9,886		\$9,886	\$9,886
<b>Public Works</b>								
BA	Retention Plan (Budget Amend-ment #4)	\$42,586						
Y	2023 Payplan Adjustments			\$82,111	\$82,111		\$82,111	\$82,111
<b>Recreation</b>								
BA	Convert a PT Recreation Co-ordinator to FT (Budget Amend-ment #2)	\$48,355						
BA	Retention Plan (Budget Amend-ment #4)	\$(4,909)						
Y	2023 Payplan Adjustments			\$39,168	\$39,168		\$39,168	\$39,168
Y	Increase Site Supervisor Hours (increase by 1505)			\$26,446	\$26,446		\$26,446	\$26,446
Y	Increase in Youth Sports Officials Hours (increase by 1838)			\$27,442	\$27,442		\$27,442	\$27,442



Continued								
Y/N City Manager Recommend	Request	Budget Amendments	FY 2022 Ad-justed Budget	FY 2023 Dept Request	FY 2024 Dept Request	Recom-mended FY 2023 with one time 2022 Revenues	Recom-mended FY 2023 Ongoing	Recom-mended FY 2024 Ongoing
Y	Increase in Adult Sports Officials Hours (increased by 337)			\$7,999	\$7,999		\$7,999	\$7,999
Y	Increase in Basketball Expenses			\$16,000	\$16,000		\$16,000	\$16,000
Y	Increase in Camp Expenses			\$35,000	\$35,000		\$35,000	\$35,000
Y	GPS Field Painter		\$50,000	\$50,000		\$50,000		
Y	Increase Education Budget			\$4,500	\$4,500		\$4,500	\$4,500
Y	Concession Stand Upgrade			\$15,500	\$11,000		\$15,500	\$11,000
Y	Staff Incentive Program			\$10,000	\$10,000		\$10,000	\$10,000
Streets								
BA	Retention Plan (Budget Amendment #4)	\$(25,372)						
Y	2023 Payplan Adjustments			\$70,199	\$70,199		\$70,199	\$70,199
Y	Increase Cub, Gutter, Sidewalk Budget			\$5,000	\$5,000		\$5,000	\$5,000
Y	Reclassify Maintenance 2 to a Maintenance 3			\$14,323	\$14,323		\$14,323	\$14,323
Y	Reclassify Maintenance 1 to a Maintenance 2			\$8,763	\$8,763		\$8,763	\$8,763
Utility Billing								
BA	Billing and Mailing (Budget Amendment #3)	\$50,000						
BA	Retention Plan (Budget Amendment #4)	\$146						

Continued								
Y/N City Manager Recommend	Request	Budget Amendments	FY 2022 Ad-justed Budget	FY 2023 Dept Request	FY 2024 Dept Request	Recom-mended FY 2023 with one time 2022 Revenues	Recom-mended FY 2023 Ongoing	Recom-mended FY 2024 Ongoing
Y	2023 Payplan Adjustments			\$25,226	\$25,226		\$25,226	\$25,226
Y	New FT Utility Billing Clerk			\$67,384	\$67,384		\$67,384	\$67,384
General Fund Total		\$1,216,525	\$150,950	\$4,906,802	\$4,109,659	\$402,250	\$3,819,525	\$3,755,237
Storm Drain Capital Projects Fund								
BA	NRCS Grant funded planning document (Budget Amendment #1)	\$231,860						
BA	Developer Reim-bursement (Budget Amendment #6)	\$29,156						
Y	31-4000-600 Storm Water Planning			\$30,000	\$30,000		\$30,000	\$30,000
BA	31-4000-711 Knolls Fire		\$186,000					
BA	31-4000-787 Pioneer Crossing to Redwood		\$(10,773)					
BA	31-4000-790 Perelle Outfall in E Saratoga Road		\$40,313					
Y	31-4000-706 800 West (Fairfield to 400 N) - Lexington Green			\$232,664			\$232,664	
Y	31-4000-792 Tickville Wash			\$120,000			\$120,000	
Storm Drain Impact Fund Total		\$261,016	\$215,540	\$382,664	\$30,000	-	\$382,664	\$30,000
Parks Capital Projects Fund								
BA	Hot Springs Feasibility Study (Budget Amendment #1)	\$200,000						

<b>Continued</b>								
<b>Y/N City Manager Recommend</b>	<b>Request</b>	<b>Budget Amendments</b>	<b>FY 2022 Ad-justed Budget</b>	<b>FY 2023 Dept Request</b>	<b>FY 2024 Dept Request</b>	<b>Recom-mended FY 2023 with one time 2022 Revenues</b>	<b>Recom-mended FY 2023 Ongoing</b>	<b>Recom-mended FY 2024 Ongoing</b>
BA	Rec Center Feasability Study (Budget Amendment #5)	\$20,000						
BA	Sports Complex Design (Budget Amendment #3)	\$219,400						
BA	Sunrise Meadows Bike Park (Budget Amendment #3)	\$650,000						
BA	Jordan River Boat Ramp (Budget Amendment #3)	\$(40,000)						
BA	Rec Center Feasability Study (Budget Amendment #3)	\$(150,000)						
BA	Hot Springs Study (Budget Amendment #3)	\$(100,000)						
BA	Heron Hills Park (Budget Amendment #3)	\$6,500						
BA	Utah Lake Commission (Budget Amendment #3)	\$2,300						
BA	Sports Complex Design Adjust-ment (Budget Amendment #4)	\$40,000						
BA	32-4000-720 South Marina Beach and Land-scaping-phase 1		\$750,000	\$800,000		\$800,000		
BA	32-4000-734 North Mari-na-Dredge Phase 1		\$536,000	\$400,000		\$400,000		
Y	Bond Payment			\$650,000	\$650,000		\$650,000	\$650,000

Continued								
Y/N City Manager Recommend	Request	Budget Amendments	FY 2022 Ad-justed Budget	FY 2023 Dept Request	FY 2024 Dept Request	Recom-mended FY 2023 with one time 2022 Revenues	Recom-mended FY 2023 Ongoing	Recom-mended FY 2024 Ongoing
Y	32-4000-734 Saratoga Shore-line Project (North Marina)			\$5,000,000		\$5,000,000		
BA	New GL - FFSL SSD Shoreline Trail		\$633,000					
Y	Cemetary (New GL)			\$1,000,000		\$1,000,000		
Y	Loan payment to Fund 35 (32-4800-500)			\$151,000	\$2,349,000		\$151,000	\$2,349,000
Parks Impact Fund Total		\$848,200	\$1,919,000	\$8,001,000	\$2,999,000	\$7,200,000	\$801,000	\$2,999,000
Roads Capital Projects Fund								
BA	Transportation Planning (Budget Amendment #3)	\$(45,539)						
BA	400 E Crossroads Signal (Budget Amendment #3)	\$80,484						
BA	Transportation IFFFP (Budget Amendment #6)	\$30,000						
Y	33-4000-710 Transportation Planning			\$40,000	\$40,000		\$40,000	\$40,000
BA	33-4000-725 Foothill Extension		\$10,398,929					
Y	New GL - South Elementary Underpass			\$3,600,000		\$3,600,000		
Y	New GL - Pony Express Connector (Jordan River to Saratoga Road)			\$627,650		\$627,650		
Roads Impact Fund Total		\$64,945	\$10,398,929	\$4,267,650	\$40,000	\$4,227,650	\$40,000	\$40,000

Continued								
Y/N City Manager Recommend	Request	Budget Amendments	FY 2022 Ad-justed Budget	FY 2023 Dept Request	FY 2024 Dept Request	Recom-mended FY 2023 with one time 2022 Revenues	Recom-mended FY 2023 Ongoing	Recom-mended FY 2024 Ongoing
Public Safety Capital Projects Fund								
BA	Lease Payment for Fire Engine (Budget Amend-ment #2)	\$283,326		\$283,326	\$283,326		\$283,326	\$283,326
Y	Loan repayment to fund 35			\$523,000	\$1,140,000		\$523,000	\$1,140,000
Y	North Fire Sta-tion Expansion			\$250,000		\$250,000		
Public Safety Impact Fund Total		\$283,326	-	\$1,056,326	\$1,423,326	\$250,000	\$806,326	\$1,423,326
Capital Projects Fund								
BA	Cemetary Design and Engineering (Budget Amend-ment #1)	\$150,000						
BA	Patriot Park Pitcher Mounds (Budget Amend-ment #2)	\$7,260						
BA	Modular Office Purchase (Budget Amedment #5)	\$260,000						
Fleet	Replacement of E-262/2012 Pierce Engine			\$645,000				
Fleet	Replacement of Reserve Dodge Ambulance			\$225,000				
Y	35-4000-751 Library Needs Analysis			\$10,000			\$500,000	\$4,000,000
Y	Public Works Site Masterplan			\$25,000			\$25,000	
Y	Playground Equipment Re-placement Fund			\$50,000	\$50,000		\$50,000	\$50,000
Y	Road Projects			\$1,000,000	\$1,000,000		\$1,500,000	\$1,500,000



Continued								
Y/N City Manager Recommend	Request	Budget Amendments	FY 2022 Ad-justed Budget	FY 2023 Dept Request	FY 2024 Dept Request	Recom-mended FY 2023 with one time 2022 Revenues	Recom-mended FY 2023 Ongoing	Recom-mended FY 2024 Ongoing
Y	Fleet Replacement			\$1,500,000	\$2,000,000		\$1,500,000	\$2,000,000
Y	Computer Equip-ment			\$30,000	\$30,000		\$30,000	\$30,000
Y	Equipment Re-placement			\$118,000	\$500,000		\$118,000	\$500,000
General Capital Fund Total		\$417,260	-	\$3,603,000	\$3,580,000		\$3,723,000	\$8,080,000
CDRA Fund								
	None							
Street Lighting Fund								
BA	Retention Plan (Budget Amend-ment #4)	\$(1,898)						
Y	2023 Payplan Adjustments			\$(15,206)	\$(15,206)		\$(15,206)	\$(15,206)
Y	Reclass Main-tenance 2 to a Maintenance 3			\$4,775	\$4,775		\$4,775	\$4,775
Y	Replace all re-maining beehive style residential street lights			\$120,000	\$120,000		\$120,000	\$120,000
Y	Combine GLs 480 and 450			\$508	\$508		508	\$508
Y	Create Street Light Painting GL			\$20,000	\$20,000		\$20,000	\$20,000
Street Lighting Fund Total		\$(1,898)		\$130,077	\$130,077		\$130,077	\$130,077
Water Fund								
Culinary Water								
BA	Contract Services (Budget Amend-ment #1)	\$5,100						
BA	New Truck (Bud-get Amendment #1)	\$35,000						

Continued								
Y/N City Manager Recommend	Request	Budget Amendments	FY 2022 Ad-justed Budget	FY 2023 Dept Request	FY 2024 Dept Request	Recom-mended FY 2023 with one time 2022 Revenues	Recom-mended FY 2023 Ongoing	Recom-mended FY 2024 Ongoing
BA	Retention Plan (Budget Amend-ment #4)	\$(45,327)						
Y	2023 Payplan Adjustments			\$80,829	\$80,829		\$80,829	\$80,829
Y	New Mainte-nance 2 (convert-ed from floater position)			\$33,078	\$33,078		\$33,078	\$33,078
Y	Increase GL 51-5100-406 (Culi-nary Main shop & Well)			\$170,900	\$170,900		\$170,900	\$170,900
Y	Increase GL 51-5100-290 (SCA-DA expenses)			\$43,200	\$43,200		\$43,200	\$43,200
Secondary Water								
BA	Contract Services (Budget Amend-ment #1)	\$5,100						
BA	New Mainte-nance 2 (Budget Amendment #1)	\$110,695						
BA	Retention Plan (Budget Amend-ment #4)	\$(41,409)						
BA	Secondary Water Meters (Budget Amendment #6)	\$265,000					\$265,000	\$265,000
Y	2023 Payplan Adjustments			\$42,883	\$42,883		\$42,883	\$42,883
Y	New Mainte-nance 2			\$112,724	\$78,724	\$34,000	\$78,724	\$78,724
Y	Increase GL 51-5105-406 (Secondary Water Shop & Well)			\$390,517	\$390,517		\$390,517	\$390,517
Y	Increase GL 51-5105-290 (SCA-DA Expense)			\$15,000	\$15,000		\$15,000	\$15,000

Continued								
Y/N City Manager Recommend	Request	Budget Amendments	FY 2022 Ad-justed Budget	FY 2023 Dept Request	FY 2024 Dept Request	Recom-mended FY 2023 with one time 2022 Revenues	Recom-mended FY 2023 Ongoing	Recom-mended FY 2024 Ongoing
Water Operations Fund Total		\$334,159		\$889,131	\$855,131	\$34,000	\$1,120,131	\$1,120,131
Culinary Water Capital Projects Fund								
BA	Foothill WL Pony to Beacon (Budget Amend-ment #1)	\$3,000,000						
BA	Review of pump-station designs (Budget Amend-ment #1)	\$20,000						
BA	Culinary Water Master Planning (Budget Amend-ment #3)	\$(40,000)						
BA	Culinary Booster Station (Budget Amendment #3)	\$(20,000)						
BA	Wildflower Zone 4 Tank and Booster (Budget Amendment #3)	\$15,329						
BA	Mt Saratoga Z1 Tank (Budget Amendment #3)	\$15,000						
BA	56-4000-730 Wildflower Zonw 4 Tank and Booster (Budget Amendment #6)	\$30,000						
Y	56-4000-600 Capital and Mas-ter Plan			\$50,000	\$50,000		\$50,000	\$50,000
Y	Foothill Water-line and Booster Pump- Talus Ridge to Pony			\$3,000,000	\$3,000,000		\$3,000,000	\$3,000,000
BA	56-4000-733 5 MG Zone 1 North Tank		\$75,000					

Continued								
Y/N City Manager Recommend	Request	Budget Amendments	FY 2022 Ad-justed Budget	FY 2023 Dept Request	FY 2024 Dept Request	Recom-mended FY 2023 with one time 2022 Revenues	Recom-mended FY 2023 Ongoing	Recom-mended FY 2024 Ongoing
BA	Israel Canyon Zone 3 Tank		\$20,000	\$40,000			\$40,000	
Water Culinary Impact Fund Total		\$3,020,329	\$95,000	\$3,090,000	\$550,000		\$3,090,000	\$550,000
Secondary Water Capital Project Fund								
BA	Review of pump-station designs (Budget Amend-ment #1)	\$20,000						
BA	Equip Well #7 (Budget Amend-ment #3)	\$400,000						
BA	Zone 2 North Pond (Budget Amendment #3)	\$160,000						
Y	57-4000-600 Capital and Mas-ter Planning			\$50,000	\$50,000		\$50,000	\$50,000
BA	57-4000-706 Developer Reim-bursement (Perel-li)		\$423,760					
BA	57-4000-811 Mt Saratoga North Zone		\$864					
BA	57-4000-716 Northgate Wa-terlines (Budget Amendment #6)	\$69,712						
BA	57-4000-718 Wildflower Zone 4 Pond and Booster (Budget Amendment #6)	\$17,443						
Y	Zone 1 North Pipeline Swap from Saratoga Road To Riverside Drive Via Pioneer Xing			\$345,000		\$345,000		

Continued								
Y/N City Manager Recommend	Request	Budget Amendments	FY 2022 Ad-justed Budget	FY 2023 Dept Request	FY 2024 Dept Request	Recom-mended FY 2023 with one time 2022 Revenues	Recom-mended FY 2023 Ongoing	Recom-mended FY 2024 Ongoing
BA	New GL - Buy Mclachlan Wells		\$375,000					
Secondary Water Capital Project Fund Total		\$667,155	\$799,624	\$395,000	\$50,000	\$345,000	\$50,000	\$50,000
Sewer Fund								
BA	Retention Plan (Budget Amendment #4)	\$(20,528)						
BA	Manhole Rehabilitation (Budget Amendment #6)	\$10,000					\$10,000	\$10,000
BA	Lift Station 7 Oder Control (Budget Amendment #6)	\$84,618						
Y	2023 Payplan Adjustments			\$46,967	\$46,967		\$46,967	\$46,967
Y	Maintenance 1			\$65,193	\$65,193		\$65,193	\$65,193
Y	Reclass Maintenance 1 to a Maintenance 2			\$4,381	\$4,381		\$4,381	\$4,381
Y	Service Truck with crane			\$135,000		\$135,000		
Y	Increase Shop and Maintenance Budget			\$10,000	\$10,000		\$10,000	\$10,000
Y	Increase SCA-DA Consulting Budget			\$20,000	\$20,000		\$20,000	\$20,000
Sewer Operations Fund Total		\$74,090		\$281,541	\$146,541	\$135,000	\$156,541	\$156,541
Wastewater Capital Projects Fund								
BA	Gravity Sewer Grandview to Ring road (Budget Amendment #1)	\$2,750,000						
BA	Sewer Master Planning (Budget Amendment #3)	\$(30,000)						



Continued								
Y/N City Manager Recommend	Request	Budget Amendments	FY 2022 Ad-justed Budget	FY 2023 Dept Request	FY 2024 Dept Request	Recom-mended FY 2023 with one time 2022 Revenues	Recom-mended FY 2023 Ongoing	Recom-mended FY 2024 Ongoing
BA	N1D N Trunk Riverside to Crossroads (Budget Amendment #3)	\$(35,125)						
Y	53-4000-600 Master Plan Studies				\$40,000			\$40,000
BA	53-4000-726 Grandview to Ring Road Sewer (Budget Amendment #6)	\$544,000						
BA	53-4000-727 Grandview to Ring Road Sewer (Budget Amendment #6)	\$(544,000)						
BA	53-4000-729 Wildflower Lift Station (Budget Amendment #6)	\$20,000						
BA	53-4000-795 Wildflower Lift Station (Budget Amendment #6)	\$(666)						
BA	53-4000-800 Bond Interest		\$300,000	\$300,000	\$300,000		\$300,000	\$300,000
BA	53-4000-810 Bond Principal		\$285,000	\$285,000	\$285,000	\$285,000	\$285,000	\$285,000
BA	53-4000-712 North Trunk - New Gravity along Riverside Drive		\$(2,750,000)					
BA	53-4000-795 South Golf Course Upsize		\$(424,000)					
Wastewater Capital Project Fund Total		\$2,704,209	\$(2,589,000)	\$585,000	\$625,000		\$585,000	\$625,000

Continued								
Y/N City Manager Recommend	Request	Budget Amendments	FY 2022 Ad-justed Budget	FY 2023 Dept Request	FY 2024 Dept Request	Recom-mended FY 2023 with one time 2022 Revenues	Recom-mended FY 2023 Ongoing	Recom-mended FY 2024 Ongoing
Storm Drain Enterprise Fund								
BA	New Storm Water Inspector (Budget Amendment #3)	\$112,622						
BA	Retention Plan (Budget Amend-ment #4)	\$(19,900)						
Y	2023 Payplan Adjustments			\$29,534	\$29,534		\$29,534	\$29,534
Y	Maintenance 1			\$74,193	\$74,193		\$74,193	\$74,193
Storm Drain Operations Fund Total		\$92,722		\$103,727	\$103,727		\$103,727	\$103,727
Water Rights Fund								
BA	Maintenance (Budget Amend-ment #6)	\$30,000					\$30,000	\$30,000
BA	Water Rights Purchase (Budget Amendment #4)	\$1,142,849						
BA	Central Utah Water Rights Purchase (Budget Amendment #4)	\$4,874,250						
BA	Developer Reim-bursement (Bud-get Amendment #4)	\$390,000						
Y	Loan to 56 Water Imact Fee Fund - Foothill Booster Pump			\$3,000,000		\$3,000,000		
Water Rights Operations Fund Total		\$6,437,099		\$3,000,000		\$3,000,000	\$30,000	\$30,000
Grand Total			\$10,990,043	\$30,691,918	\$14,642,461	\$15,593,900	\$14,837,992	\$19,093,040



# Appendix B - Financial Health Indicator





## 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?

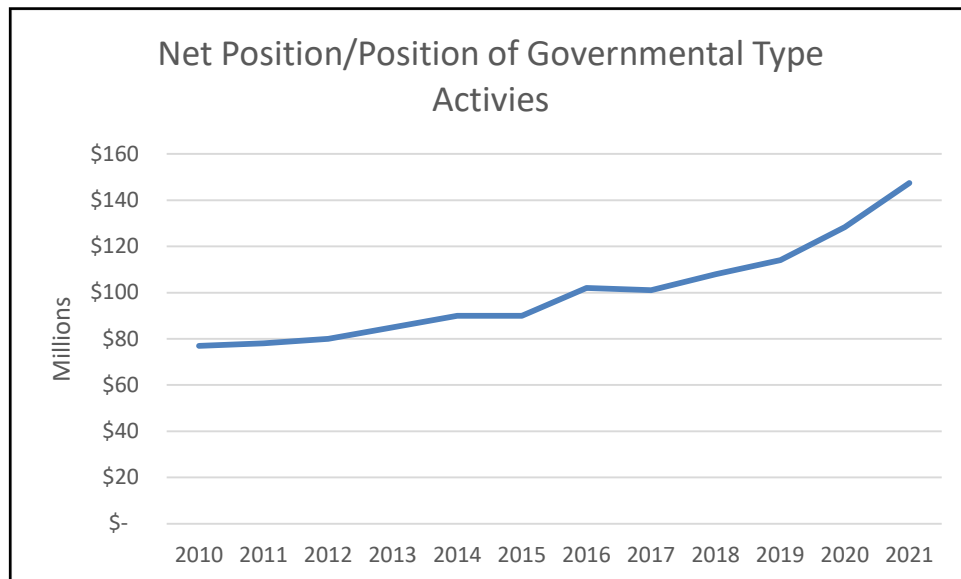
This indicator identifies if net assets/position is available for unrestricted purposes. Although unrestricted net assets/position may not be in liquid form, it is important to have net assets/position available and unrestricted as to use. If an entity's unrestricted net assets/position is declining 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.

## Unassigned Fund Balance of the General Fund

### Description

This indicator identifies when an entity has negative unassigned fund balance.

### Why is it important?

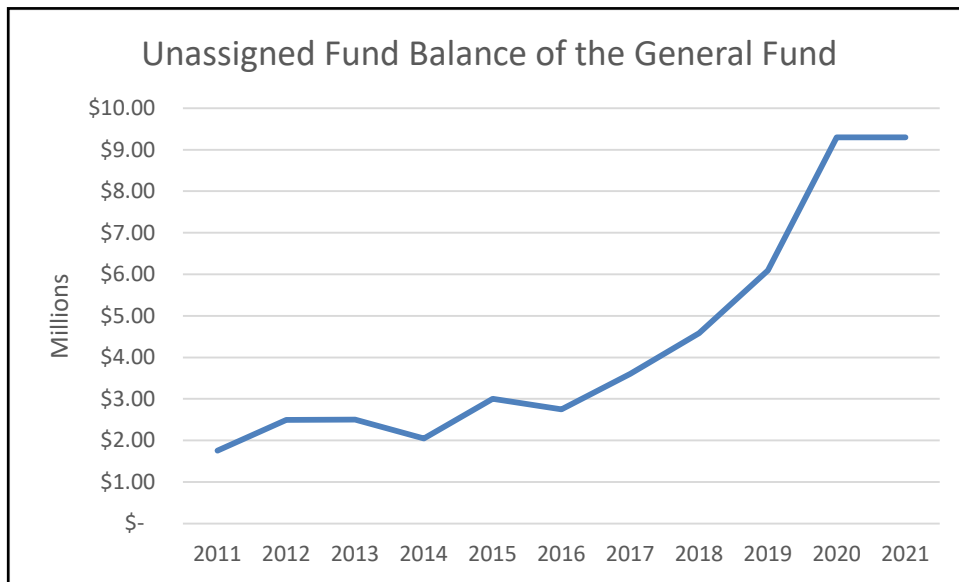
This indicator identifies if fund balance is available for unrestricted purposes. Although unassigned fund balance may not be in liquid form, it is important to have fund balance available without restrictions. If an entity's unassigned fund balance is declining or is negative, it leaves little or no 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?

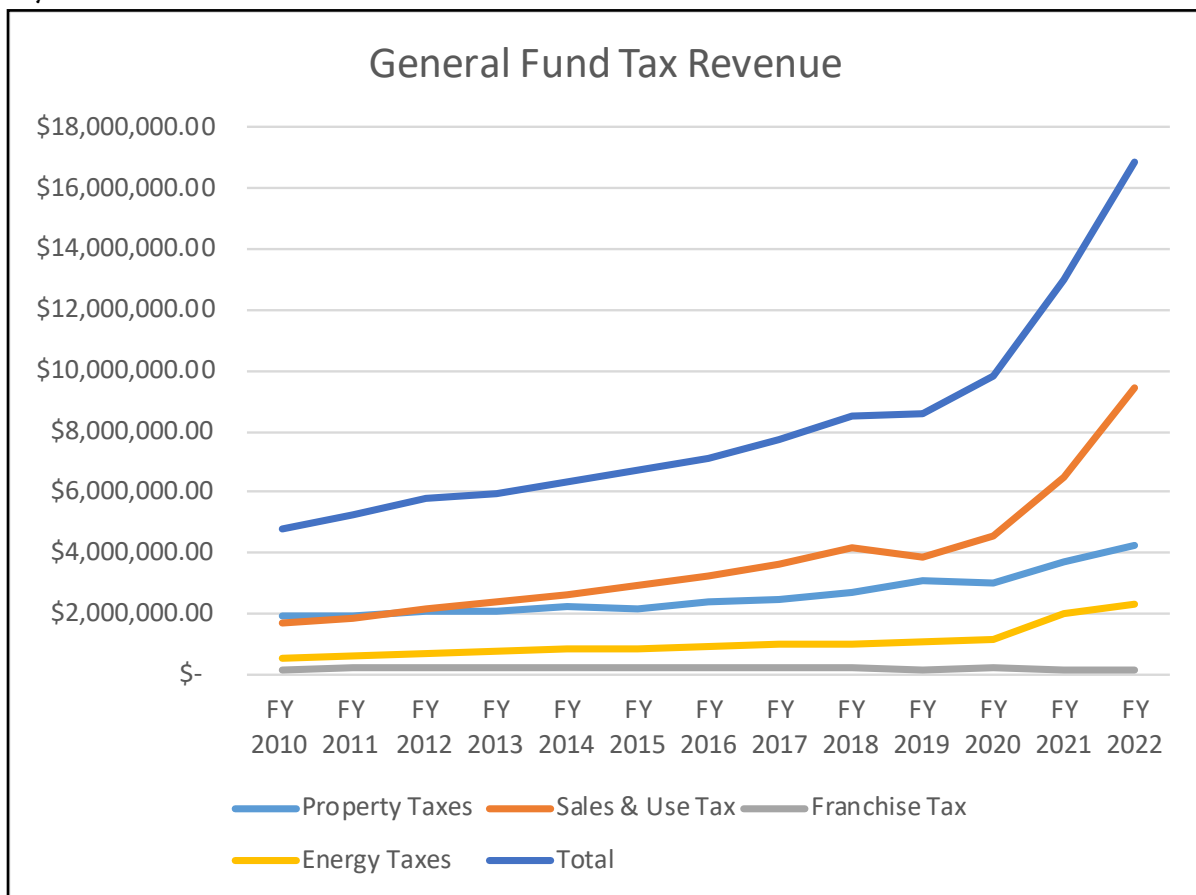
This indicator reflects declines in these revenue types and is an indication that an entity may be facing financial hardship due to declines in significant revenue sources. It will also reflect the need for additional sources of revenue to maintain stability.

### 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

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?

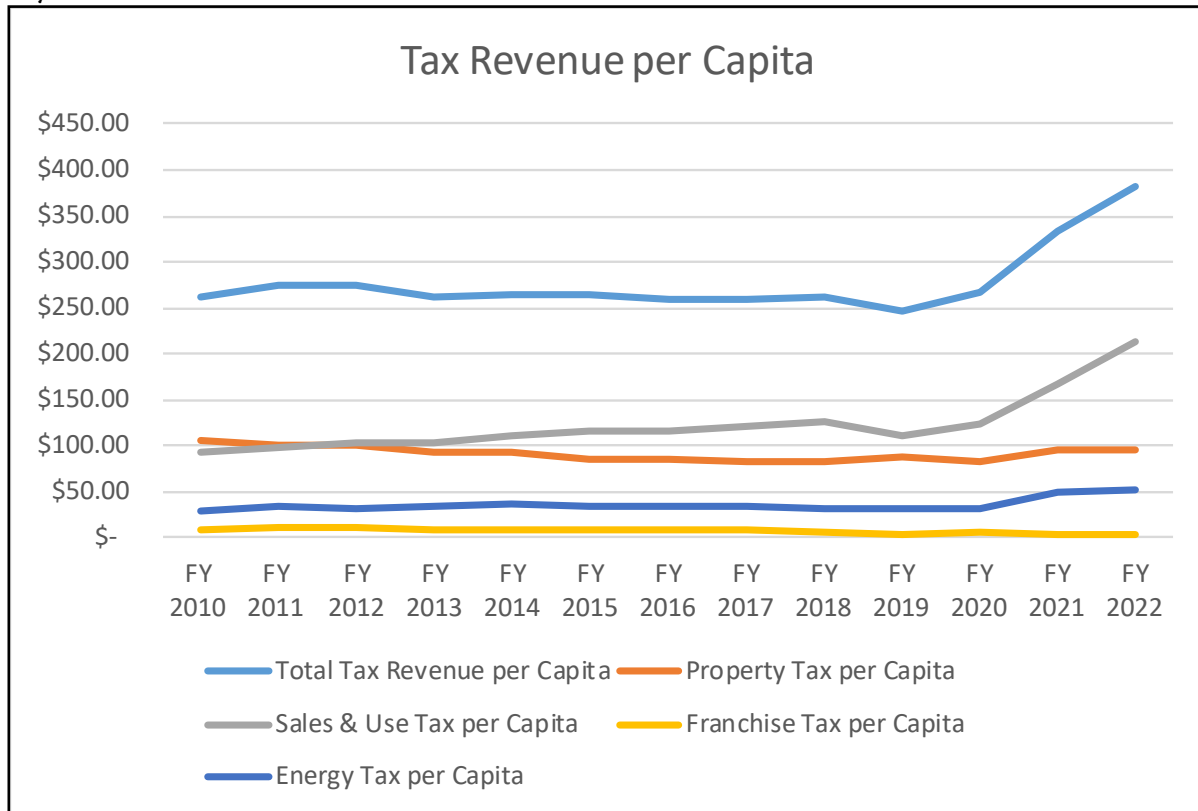
This indicator provides insight into the estimated tax burden placed on the residents of the community. An increase in revenue per capita could indicate an increase in home valuation and/or an increase in prices for goods purchased. This can indicate economic growth and prosperity for the City. A decrease 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 no growth in franchise and property tax per capita. The City will continue to monitor tax revenue per capita to ensure the future health of City finances.

## 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.

### Why is it important?

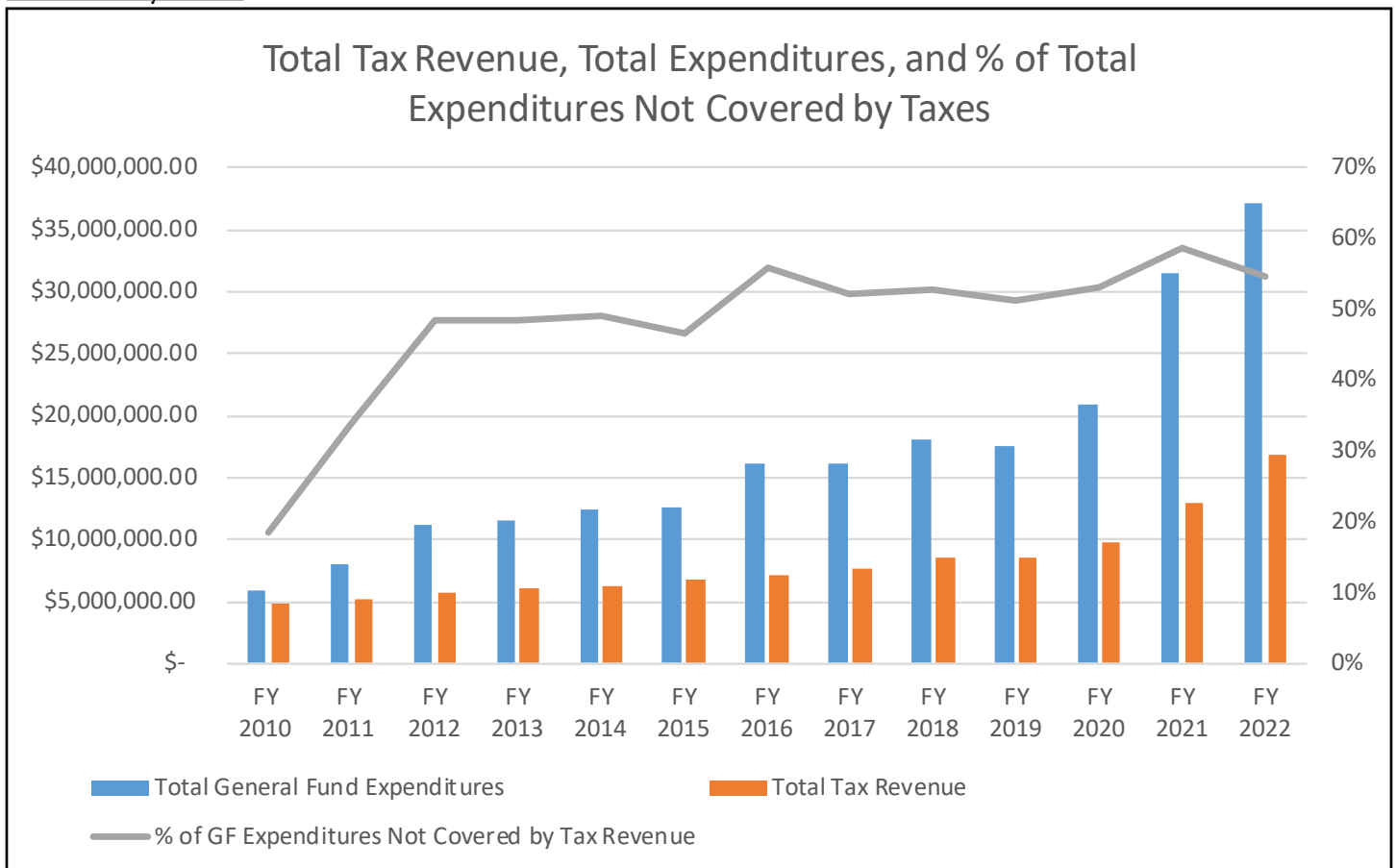
Taxes are ongoing revenues, unlike building permits or impact fees that are considered one-time revenues. As such, a fiscally sound municipality will cover most of its expenses with ongoing revenues and remove dependence on any one-time, unguaranteed revenues. Most one-time revenues are related to new 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\*

This graph indicates a slight decrease in the percentage of General Fund expenditures not covered by taxes, which is covered by ARPA funds for Police and Fire. 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?

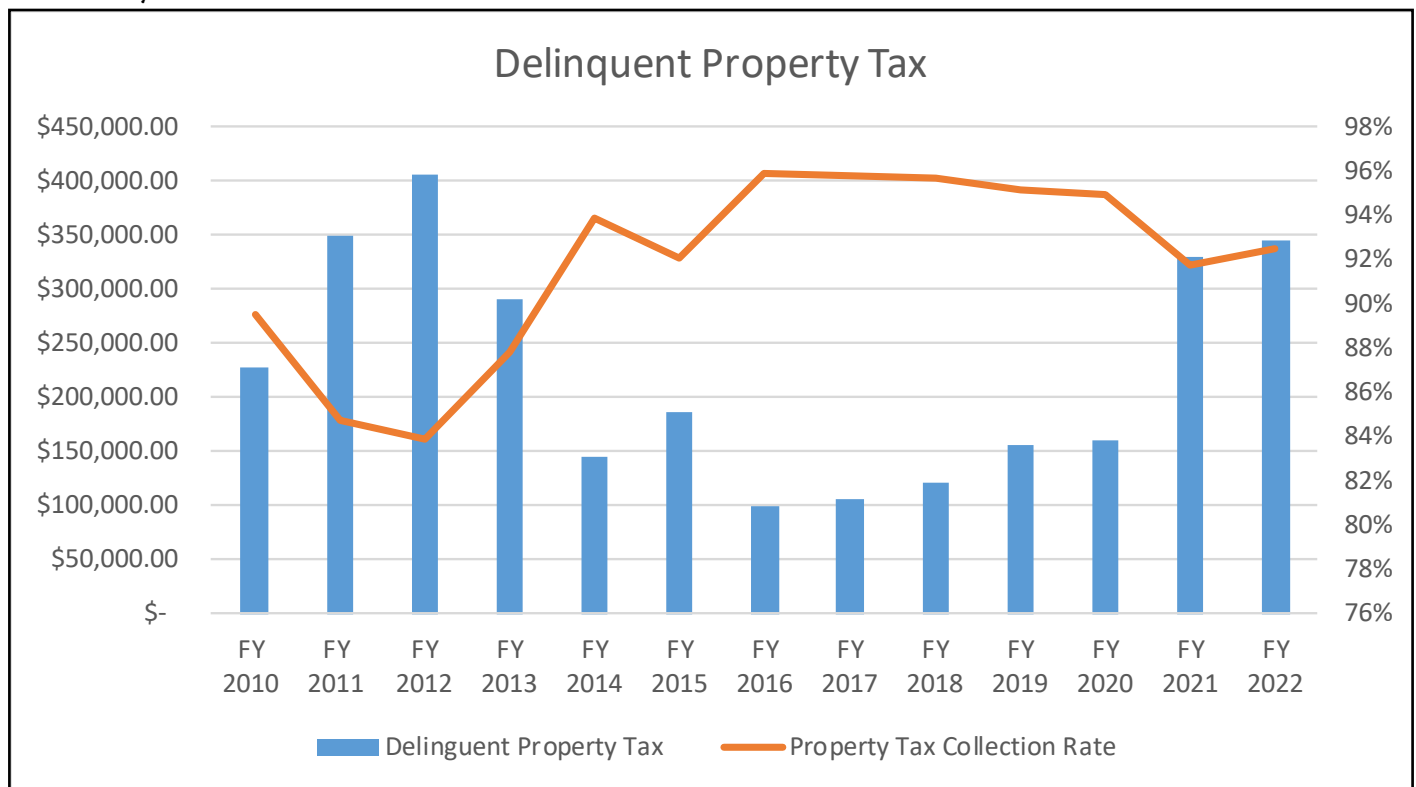
Property tax is one of the only revenue streams for local government. When residents default on paying property taxes, the City's revenue stream decreases and the services provided to the residents have fewer resources to maintain the same level of service.

### 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

### 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?

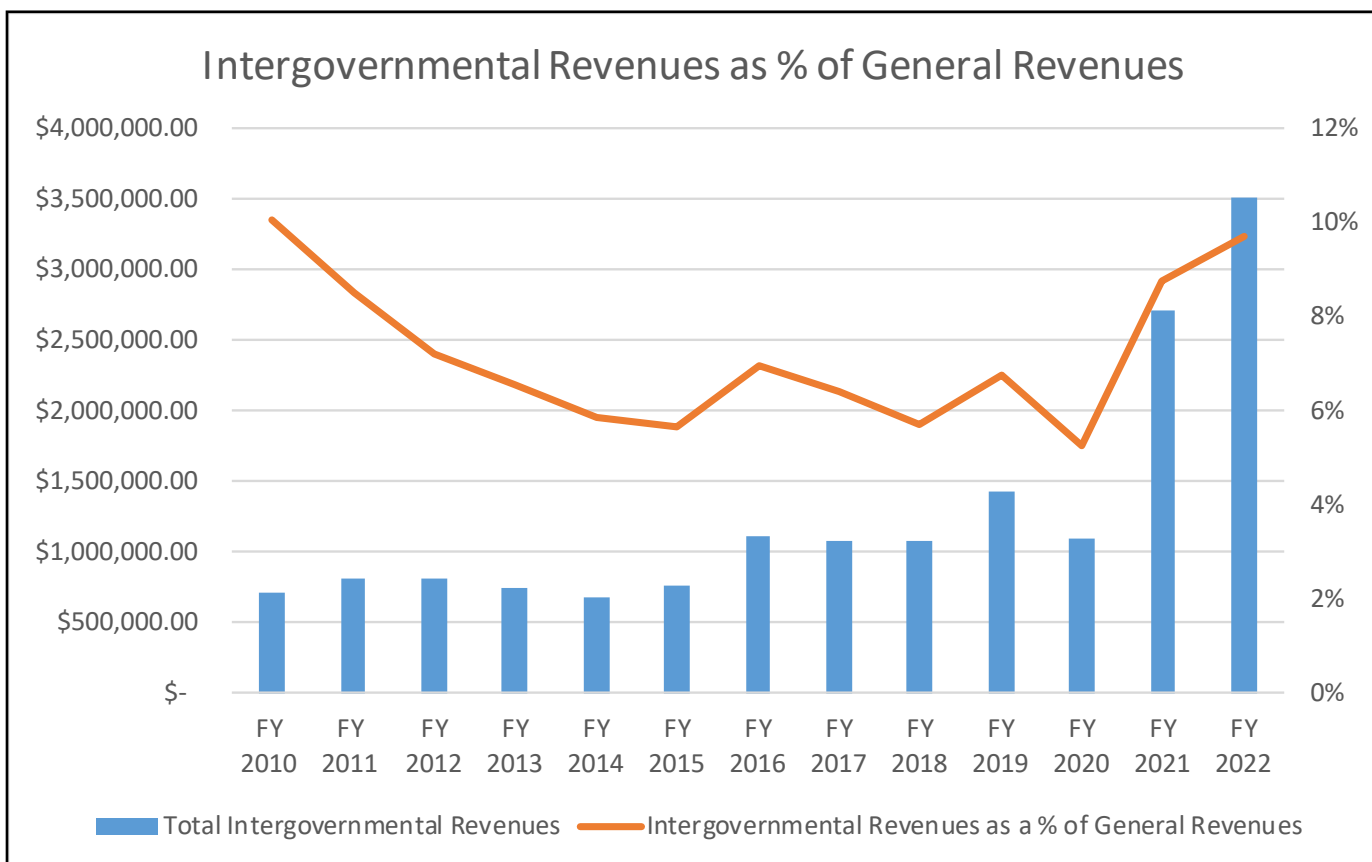
Intergovernmental funds provide added resources for municipalities to provide additional or improved services. However, if intergovernmental revenues are too high, the City would be in an increasingly unstable situation. Intergovernmental revenues cannot be guaranteed in perpetuity and sometimes have 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 spike in intergovernmental revenue is caused by Covid-19 and the associated Federal Government transfers to State and Local Governments throughout the country. 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?

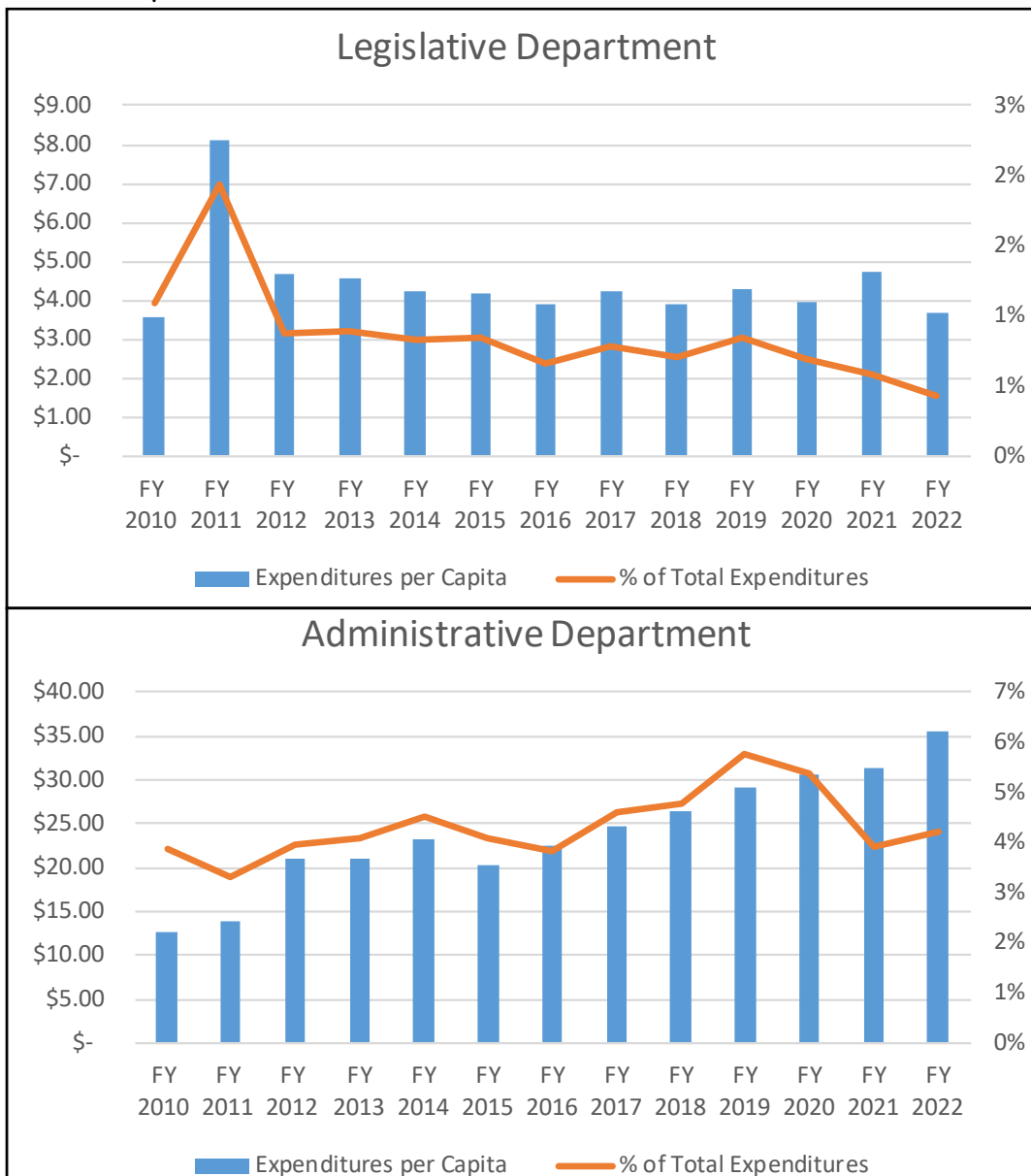
Government services should grow in proportion to the needs of those services. One of the indicators of increased needs is an increase in population. If the services provided are tightly linked to population growth, this shows that expenditures are growing at an appropriate rate. If the services provided 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

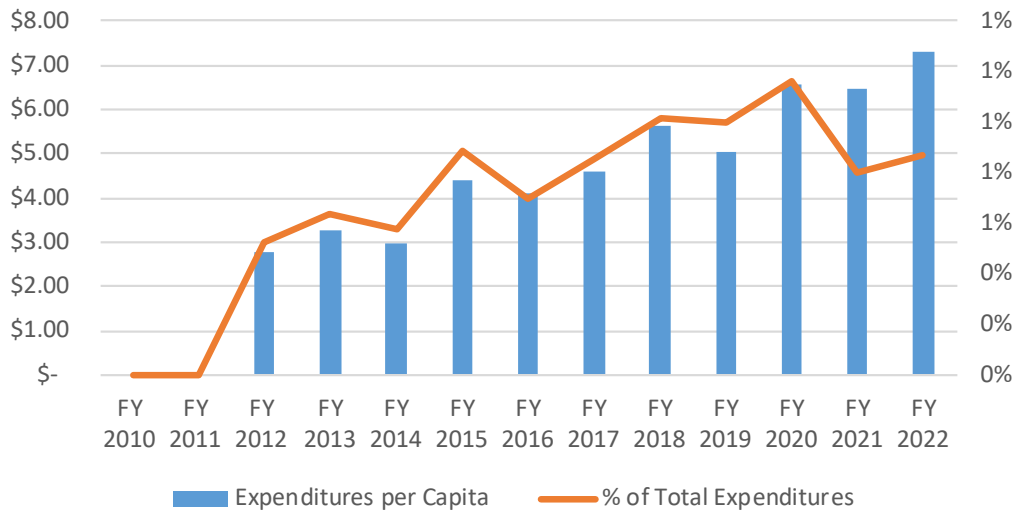
**Critical Indicator** – A trend of increasing expenditures per capita in one department over a multi-year period

**Negative Indicator** – An increase in expenditures per capita in one department

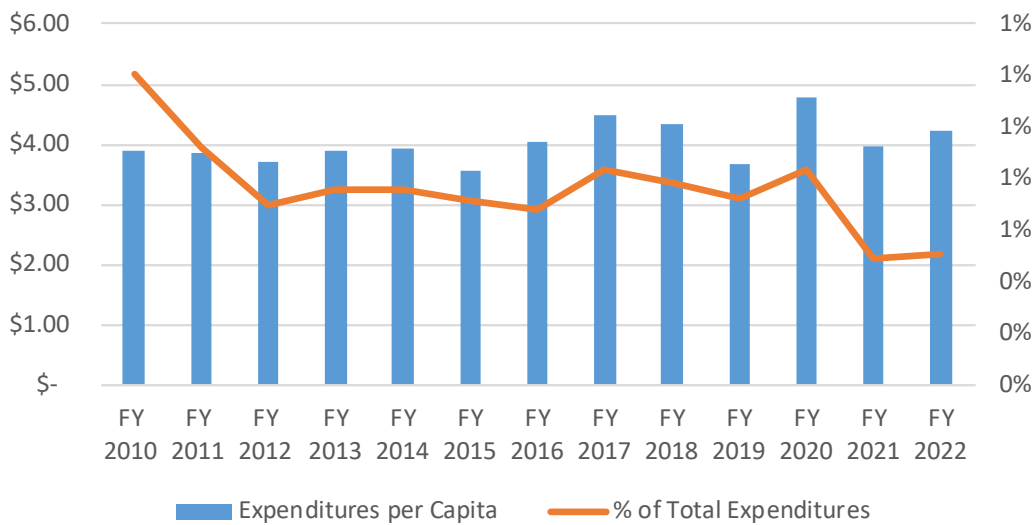
### Current City Trend



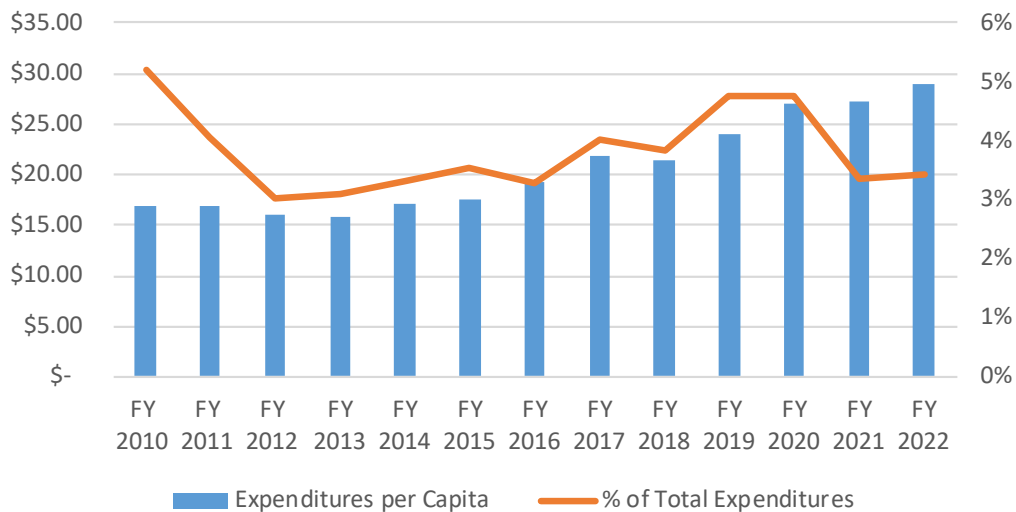
### Utility Billing Department



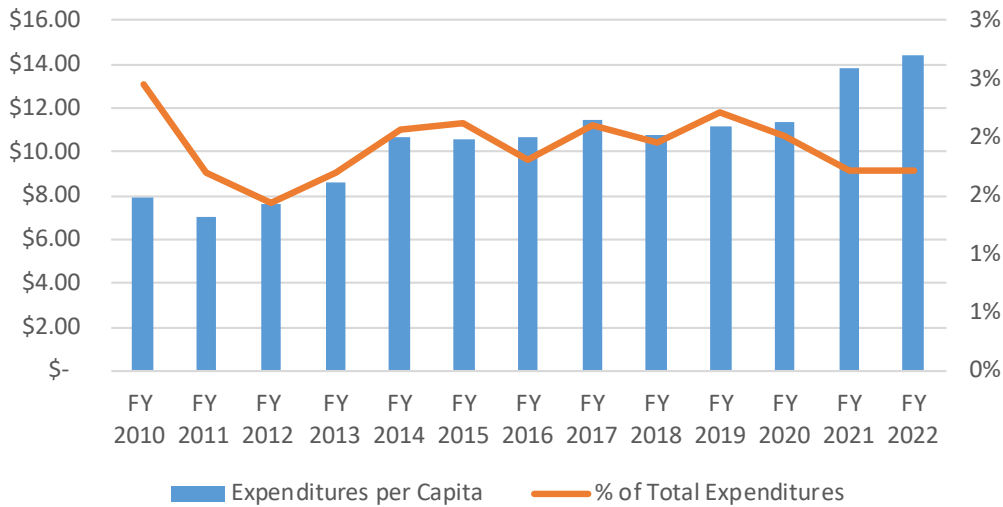
### Recorder Department



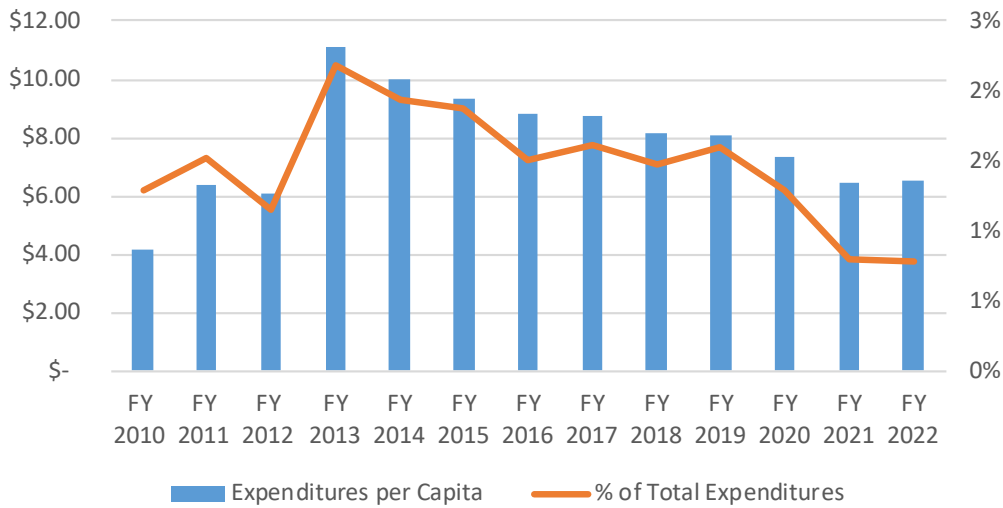
### Building Department



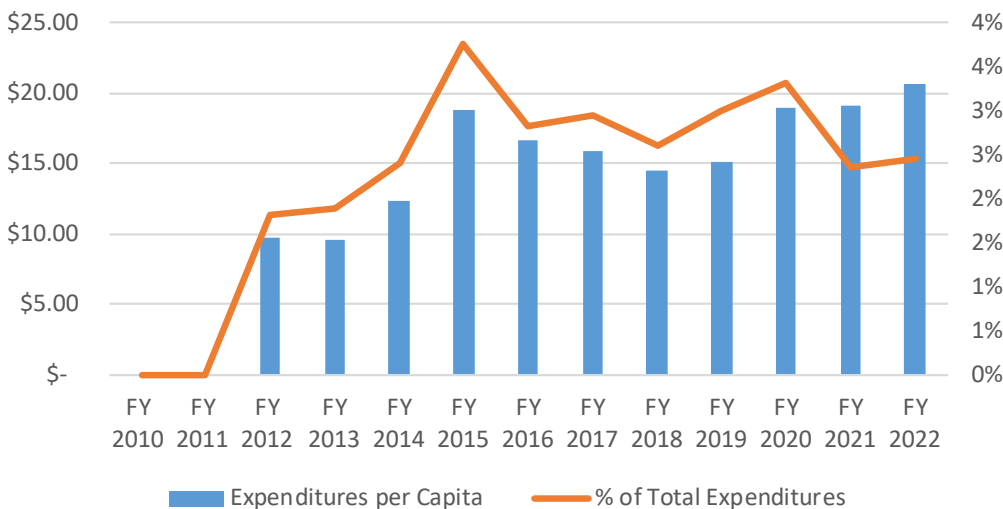
### Legal Department



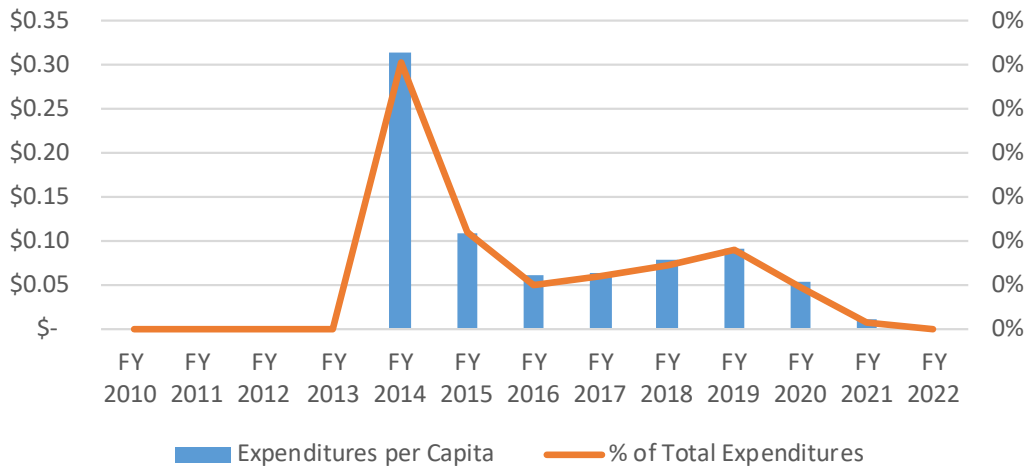
### Justice Court Department



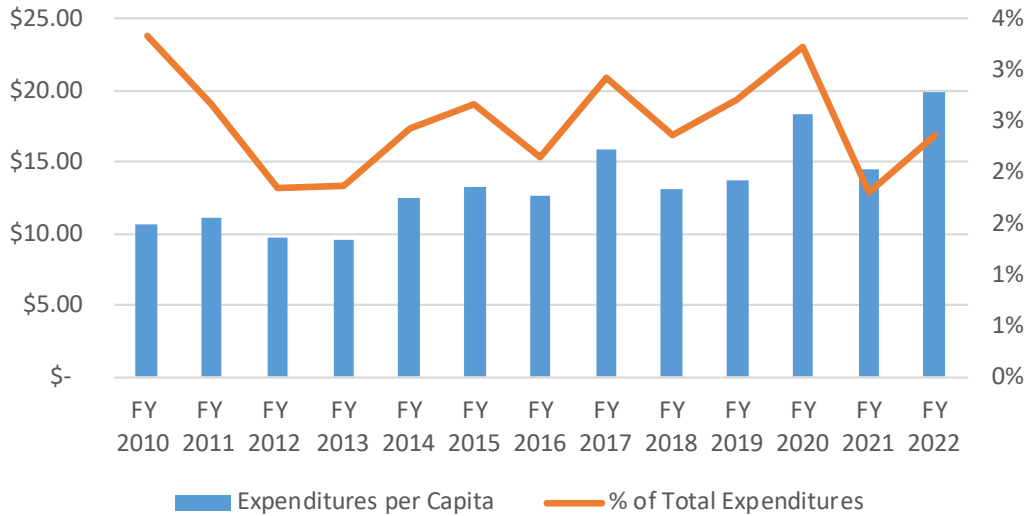
### Public Works Division



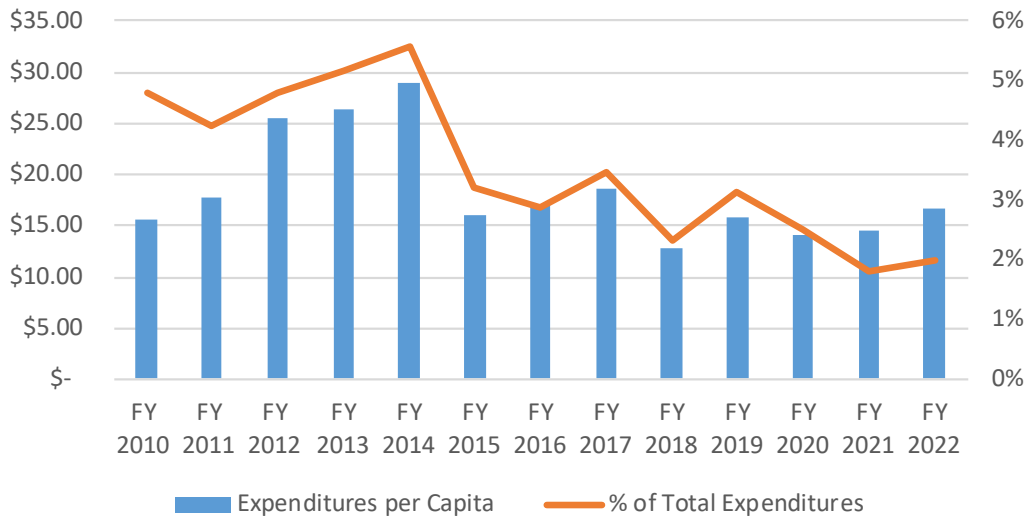
### Communications/Economic Development Department

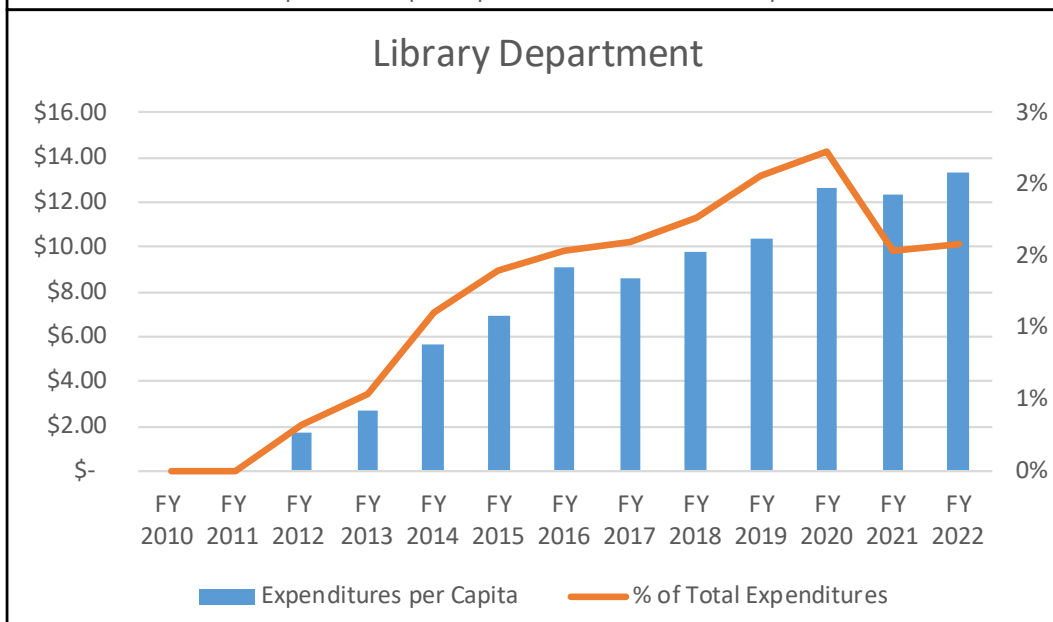
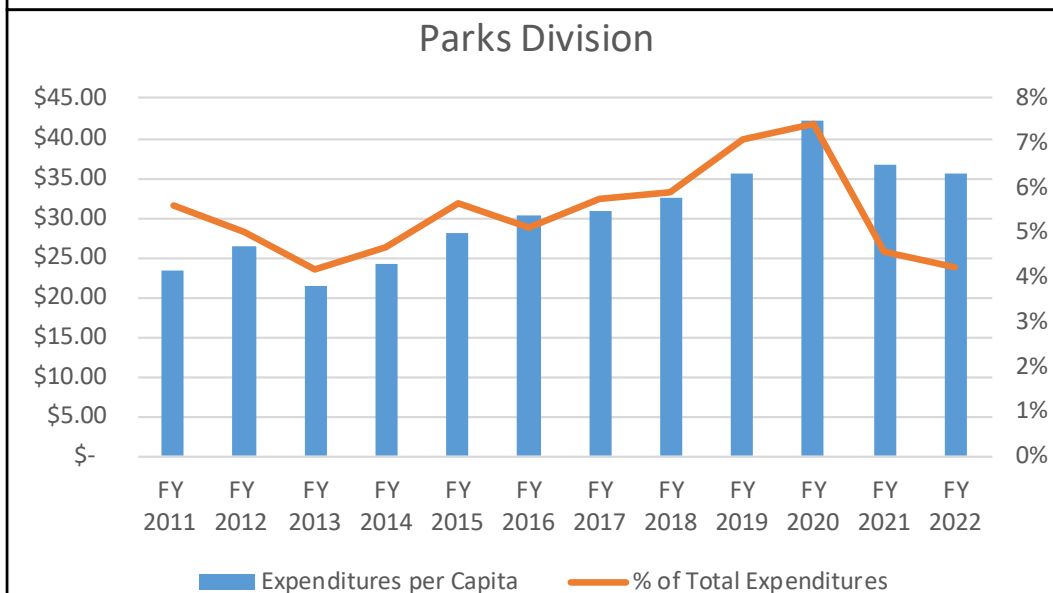
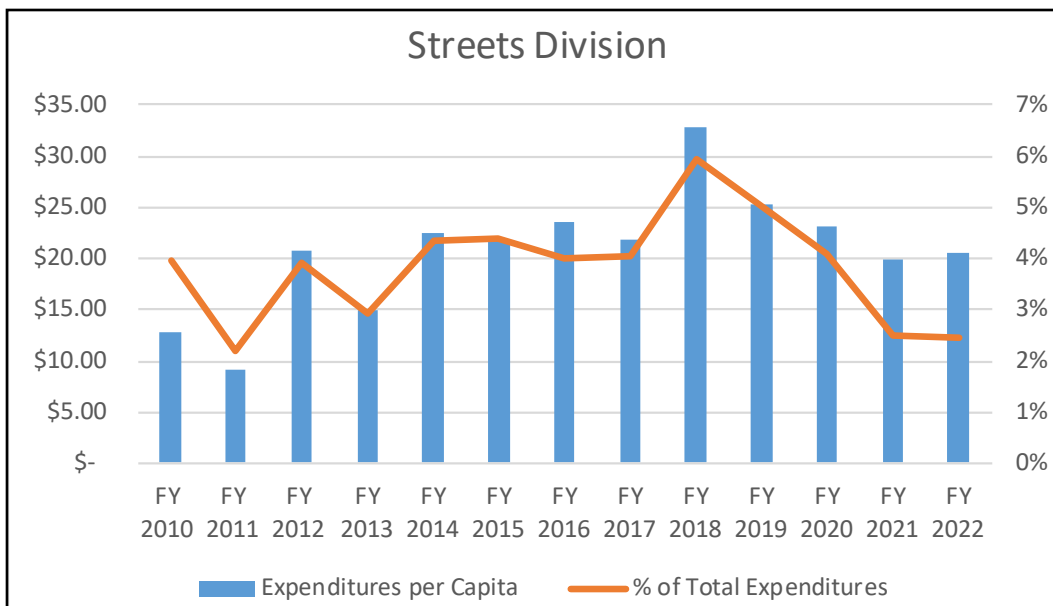


### Planning & Zoning Department

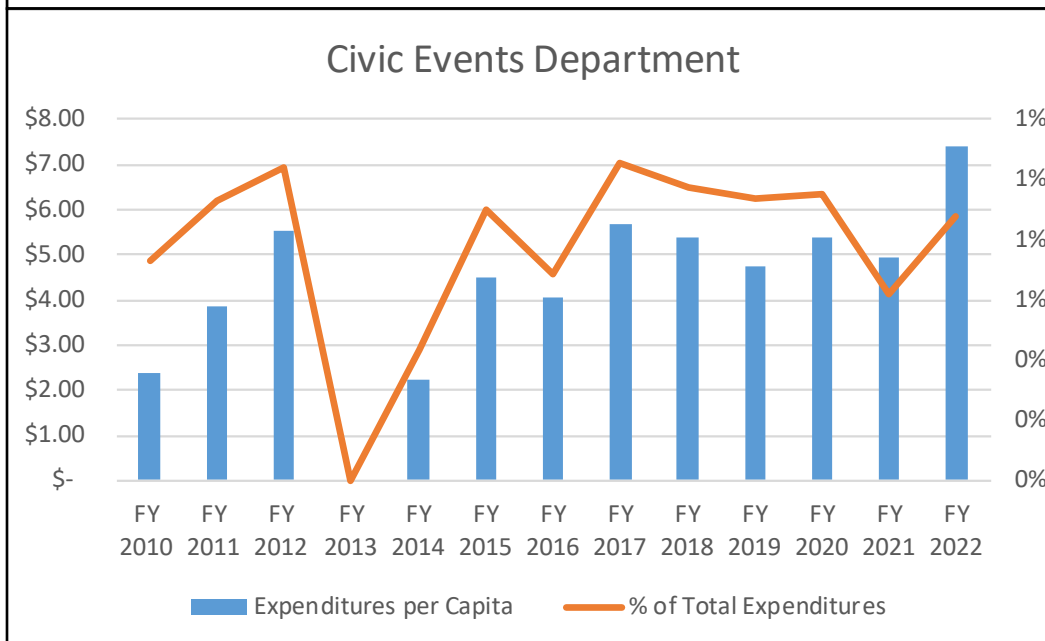
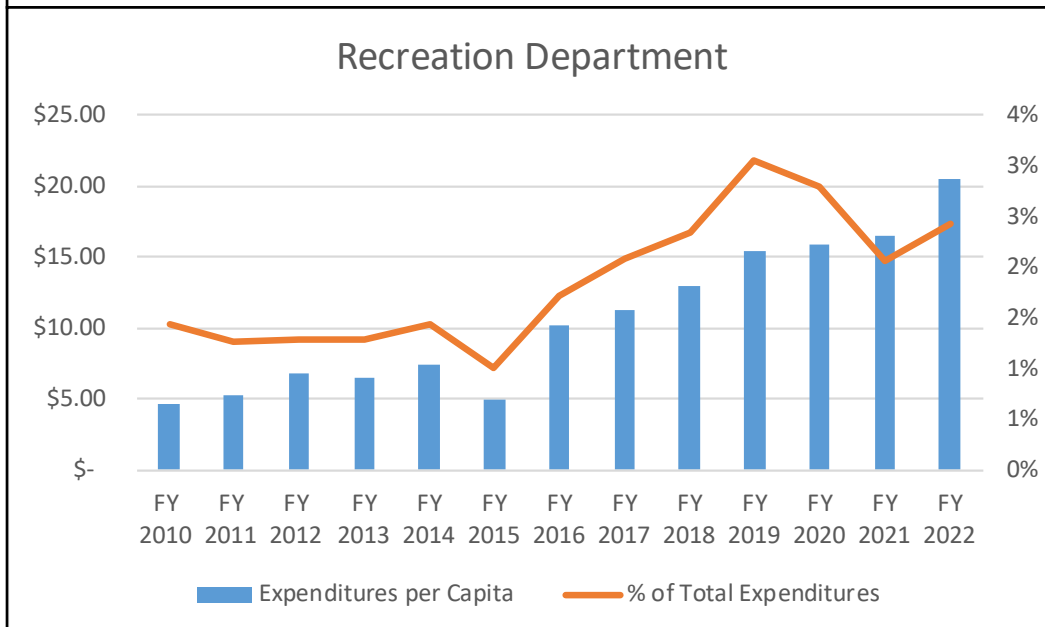
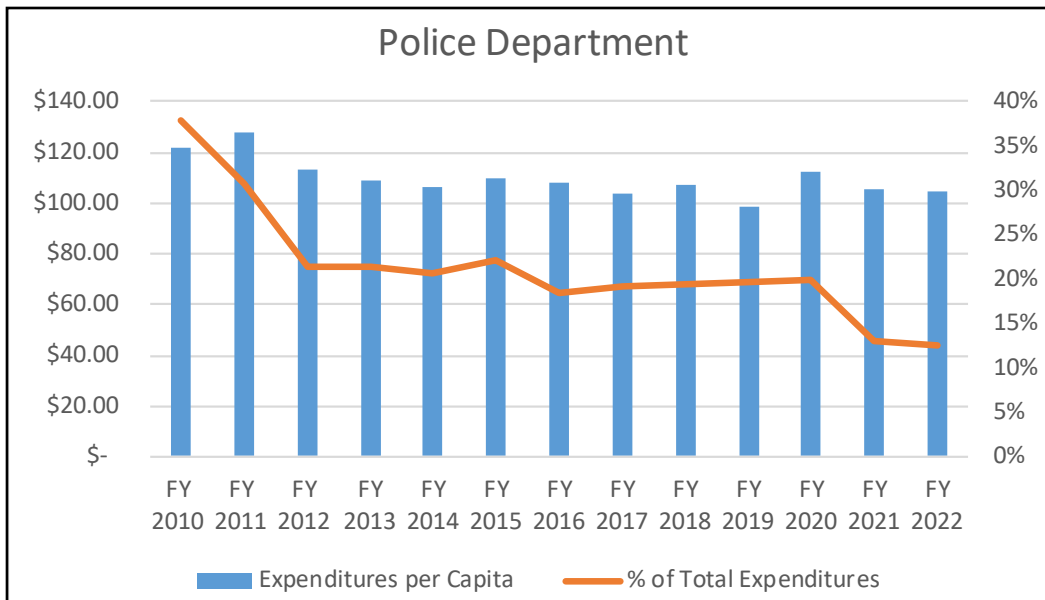


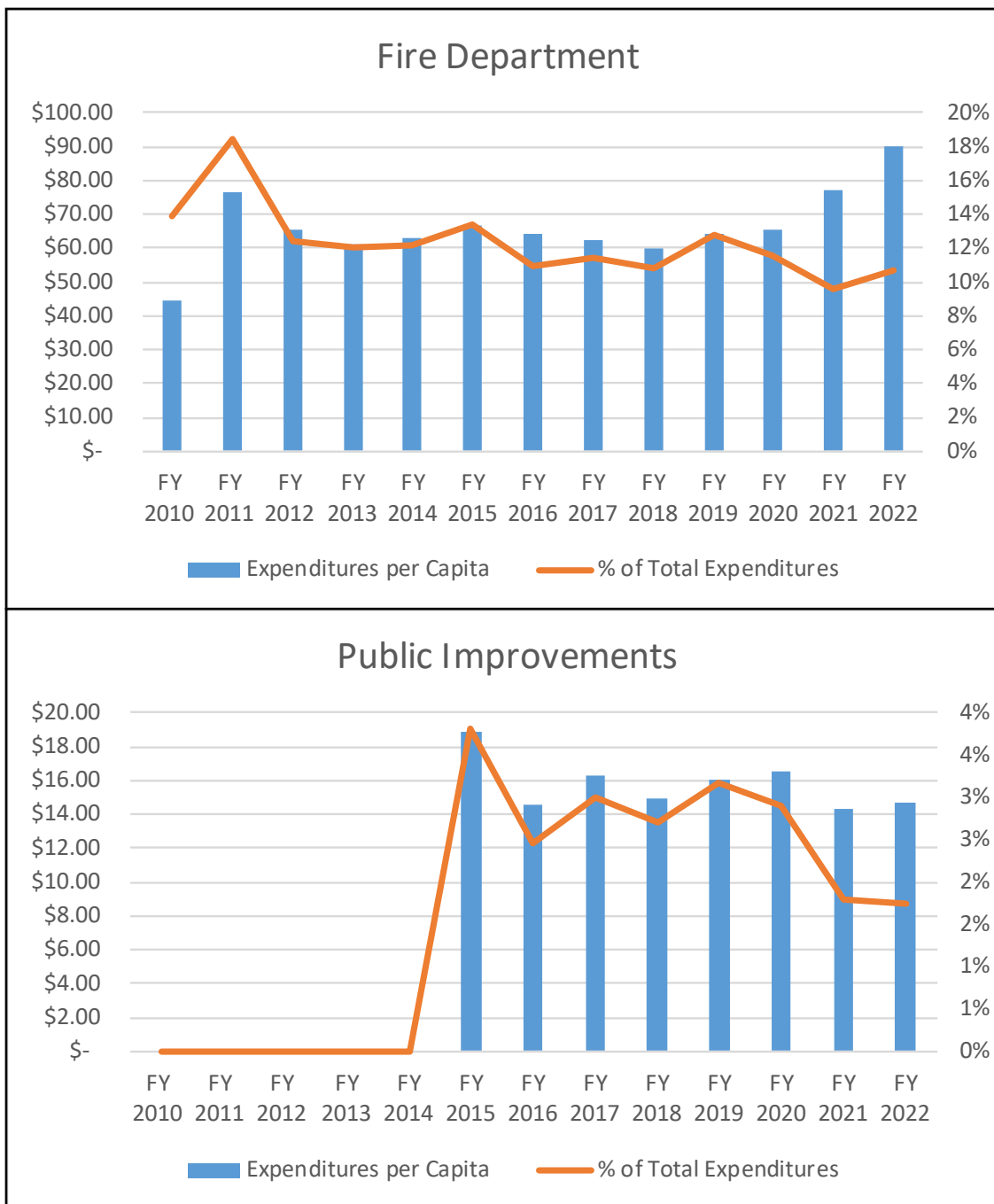
### Engineering Department











The graphs indicate that some departments are increasing in expenditures per capita and the percent of total expenditures while others are decreasing. Most departments appear to be seeing a slight increase in their spending per capita, this is probably caused by adjustments in payroll the City has undertaken in the last year to adjust with inflation. The City will continue to monitor these graphs to see if 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?

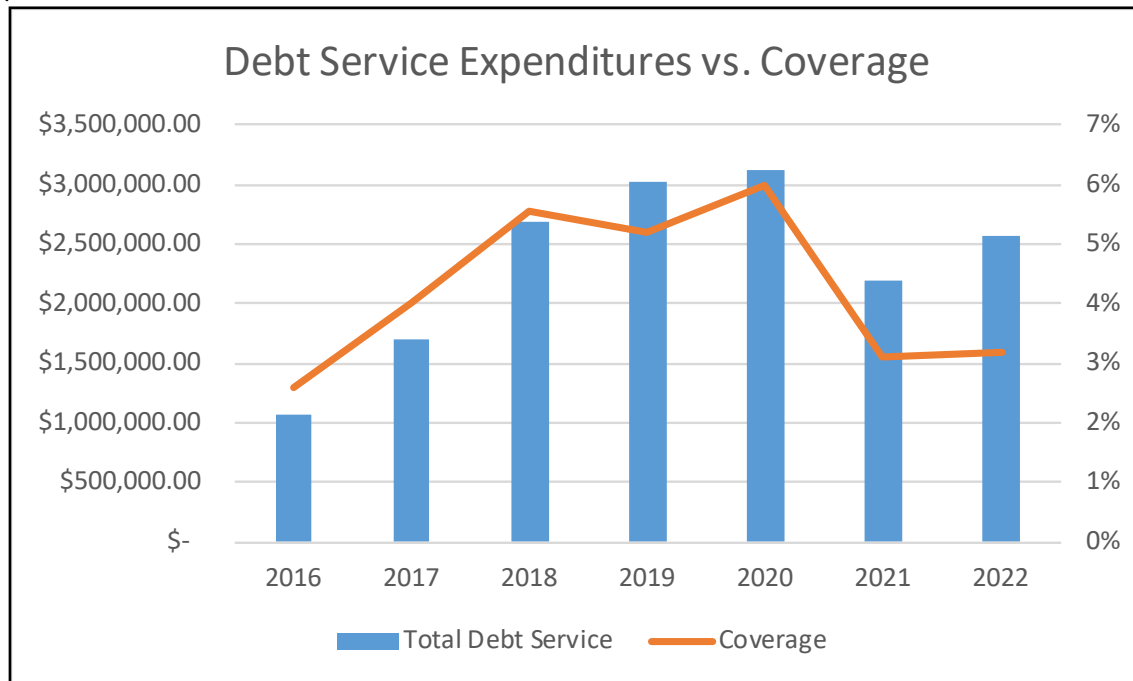
Higher debt service expenditures to total revenues is unfavorable since the entity spends more of its current budget on debt repayment. An increasing trend of debt service expenditures to total revenues may mean the percentage of budget dedicated to debt payments is increasing; and therefore, less revenue 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 has dropped. The coverage has remained below 10%. The City will continue to monitor these graphs for any changes.



# Appendix C - Approved Hourly Pay Ranges





## FY 2023 Approved Hourly Pay Ranges

Department	Position Title	Minimum	Midpoint	Maximum
Administration	Custodian	\$14.20	\$17.39	\$20.59
Administration	ACE Court Clerk	\$15.62	\$19.13	\$22.65
Administration	Assistant City Manager	\$51.63	\$63.25	\$74.86
Administration	City Manager	\$57.89	\$70.91	\$83.94
Administration	Finance Director	\$46.65	\$57.15	\$67.65
Administration	Human Resources Director	\$38.63	\$47.32	\$56.01
Administration	Human Resources Specialist	\$28.35	\$34.72	\$41.10
Administration	Human Resources Assistant	\$18.80	\$23.03	\$27.26
Administration	Lead Custodian	\$17.19	\$21.05	\$24.92
Administration	Data Analyst	\$25.56	\$31.31	\$37.06
Administration	Administrative Assistant	\$18.50	\$22.67	\$26.83
Administration	Budget/Finance Administrator	\$32.73	\$40.09	\$47.45
Administration	Office & Facilities Administrator	\$30.41	\$37.26	\$44.10
Administration	Payroll/Human Resources Clerk	\$20.36	\$24.95	\$29.53
Administration	Accounts Payable Clerk	\$16.02	\$19.63	\$23.23
Attorney	Assistant City Attorney	\$36.16	\$44.30	\$52.44
Attorney	Civil Attorney	\$54.44	\$66.69	\$78.94
Attorney	Legal Assistant	\$18.15	\$22.23	\$26.31
Building	Building Inspector I	\$22.09	\$27.06	\$32.04
Building	Building Inspector II	\$24.83	\$30.42	\$36.00
Building	Building Inspector III	\$26.47	\$32.42	\$38.38
Building	Building Official	\$34.62	\$42.41	\$50.20
Building	Building Permit Supervisor	\$17.22	\$21.10	\$24.98
Building	Building Permit Technician	\$17.22	\$21.10	\$24.98
Building	Plans Examiner	\$26.82	\$32.85	\$38.88
Civic Events	Assistant Civic Events Coordinator	\$17.03	\$20.87	\$24.70
Civic Events	Public Relations & Civic Events Supervisor	\$27.26	\$33.39	\$39.52
Civic Events	Communities that Care Coordinator	\$16.90	\$20.70	\$24.50
Community Development	Community Development Director	\$47.90	\$58.68	\$69.46
Community Development	Economic Development Director	\$37.51	\$45.95	\$54.39
Court	Court Clerk	\$15.62	\$19.13	\$22.65
Court	Lead Court Clerk	\$20.36	\$24.94	\$29.52
Engineering	City Engineer	\$44.59	\$54.62	\$64.65
Engineering	Engineer I (EIT)	\$22.66	\$27.75	\$32.85
Engineering	Engineer II	\$33.83	\$41.44	\$49.06
Fire	Administrative Assistant (Fire)	\$15.81	\$19.37	\$22.92
Fire	Deputy Fire Chief	\$38.23	\$46.83	\$55.43
Fire	Fire Captain/Paramedic	\$23.43	\$28.70	\$33.97
Fire	Fire Chief	\$49.26	\$60.34	\$71.43



Fire	Firefighter/AEMT	\$15.12	\$18.52	\$21.92
Fire	Firefighter/Paramedic (Full-time)	\$17.60	\$21.56	\$25.52
Fire	Firefighter/Paramedic (Part-time)	\$16.36	\$20.04	\$23.72
Fire	Fire Engineer/Paramedic	\$18.67	\$22.87	\$27.07
IT Specialist	Information Technologies Administrator	\$31.34	\$38.39	\$45.45
IT Specialist	GIS Administrator	\$29.92	\$36.65	\$43.38
IT Specialist	GIS Specialist	\$23.17	\$28.38	\$33.59
IT Specialist	Information Technology (IT) Specialist	\$23.68	\$29.01	\$34.34
Library	Library Assistant	\$17.41	\$21.33	\$25.25
Library	Library Clerk	\$14.62	\$17.91	\$21.20
Library	Library Director	\$35.05	\$42.94	\$50.82
Planning	Administrative Assistant (Planning)	\$16.64	\$20.38	\$24.12
Planning	Code Compliance Inspector	\$20.78	\$25.46	\$30.13
Planning	Planner I	\$23.90	\$29.28	\$34.65
Planning	Planner II	\$26.61	\$32.60	\$38.58
Planning	Planning Director	\$43.06	\$52.75	\$62.44
Planning	Senior Planner	\$30.06	\$36.83	\$43.59
Police	Assistant Chief of Police	\$38.45	\$47.10	\$55.75
Police	Lieutenant	\$32.11	\$39.34	\$46.56
Police	Code Enforcement/Animal Control Officer	\$19.73	\$24.16	\$28.60
Police	Crossing Guard	\$14.44	\$17.69	\$20.94
Police	Crossing Guard Supervisor	\$17.22	\$21.10	\$24.97
Police	Neighborhood Watch/Volunteer Coordinator	\$15.84	\$19.40	\$22.97
Police	Police Chief	\$51.16	\$62.68	\$74.19
Police	Police Officer*	\$26.00	\$33.25	\$38.60
Police	Corporal*	\$34.61	\$37.42	\$41.26
Police	Investigation Technician	\$17.42	\$21.33	\$25.25
Police	Evidence Technician	\$17.42	\$21.33	\$25.25
Police	Logistics Technician	\$17.42	\$21.33	\$25.25
Police	Records Clerk	\$16.08	\$19.70	\$23.31
Police	Records Clerk Supervisor/Office Adm.	\$22.12	\$27.10	\$32.08
Police	Reserve Officer/Bailiff	\$19.91	\$24.39	\$28.88
Police	Sergeant*	\$36.04	\$38.99	\$43.02
Police	Victims Advocate	\$18.07	\$22.14	\$26.21
Public Works	Administrative Assistant (Public Works)	\$18.50	\$22.67	\$26.83
Public Works	Assistant Public Works Director	\$32.56	\$39.89	\$47.22
Public Works	Electrician	\$25.59	\$31.35	\$37.11
Public Works	Fleet Administrator	\$28.33	\$34.70	\$41.07
Public Works	Maintenance I	\$17.29	\$21.18	\$25.07
Public Works	Maintenance II	\$18.80	\$23.03	\$27.26
Public Works	Maintenance III	\$20.44	\$25.04	\$29.64

Public Works	Maintenance IV	\$22.33	\$27.75	\$32.85
Public Works	Maintenance Supervisor	\$23.78	\$29.13	\$34.49
Public Works	Parks Superintendent	\$30.38	\$37.22	\$44.06
Public Works	Public Improvement Inspector	\$24.19	\$29.63	\$35.08
Public Works	Public Improvements Lead Inspector	\$28.91	\$35.41	\$41.92
Public Works	Public Works Director	\$49.46	\$60.59	\$71.72
Public Works	SCADA Technician	\$24.61	\$30.14	\$35.68
Public Works	Senior Electrician	\$30.43	\$37.26	\$44.10
Public Works	Seasonal Maintenance	\$12.59	\$15.42	\$18.25
Public Works	Storm Water Management Engineer	\$28.20	\$34.54	\$40.89
Public Works	Storm Water Inspector	\$21.35	\$26.15	\$30.96
Recorder	City Recorder	\$32.34	\$39.62	\$46.90
Recorder	Deputy City Recorder	\$20.42	\$25.01	\$29.60
Recreation	Adult Sports Official	\$18.00	\$22.05	\$26.10
Recreation	Assistant Recreation Coordinator	\$16.69	\$20.44	\$24.20
Recreation	Recreation Coordinator	\$20.46	\$25.07	\$29.67
Recreation	Recreation Director	\$32.49	\$39.80	\$47.11
Recreation	Site Supervisor	\$14.80	\$18.13	\$21.46
Recreation	Sports Official	\$12.59	\$15.42	\$18.25
Treasurer	City Treasurer	\$27.64	\$33.86	\$40.08
Utility Billing	Receptionsit/Utility Billing Clerk	\$16.13	\$19.76	\$23.39
Utility Billing	Utility Billing Supervisor	\$23.39	\$28.65	\$33.91

\*Police Officers, Corporals, and Sergeants operate on a step system, so the numbers provided are from that step system with the steps that would be equivalent to a minimum, mid and maximum hourly pay

## Elected of Appointed Positions

Official	Pay
Mayor	\$2,350/month
City Coucil	\$1,441/month
Judge	\$3,714/month
Planning Commissioner	\$50.00/meeting

# Appendix D-Personnel





## 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. 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)

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

## 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.

Budgeted Retirement Plans	Contribution Rate (%)
Public Employees - Noncontributory	18.47%
Public Safety	32.20%
Firefighters	23.41%

## 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.

