

# Staff Report Memo



To: Tim Tingey, Mayor, City Council	From: Scott Jurges, Budget Officer
Date: June 16, 2020	
Re: 2020/2021 proposed Adopted Budget Outline	
Meeting Requested:	Business Meeting <input type="checkbox"/> Work Session <input type="checkbox"/> Other <input type="checkbox"/> _____
Public Hearing Needed?	Yes <input type="checkbox"/> No <input type="checkbox"/> Undetermined <input type="checkbox"/>
CM Approval or Denial	Denied <input type="checkbox"/> Approved <input type="checkbox"/> Continued <input type="checkbox"/> CM Signature: _____

**Draft updated June 10, 2020**

## Summary:

This is a writeup of the details of the proposed Adopted Budget for the 2020/2021 budget year that is being presented to you for adoption. There are two items that changed from the Tentative Budget. An increase of \$13,137 in property tax based on the certified property tax rate and a decrease in the UFA overall increase of \$19,342.

## General Fund

### Fund Balance

We have recently updated our projections for the 2019/2020 budget in both revenues and expenses to attempt to polish our fund balance projections for June 30, 2020. This process included detailed analysis of each division expenditures broken out between personnel costs and operational costs as well as monthly analysis of revenues with projections to year end values. Early projections of our General Fund ending fund balance for the 2019/2020 budget are \$3,850,000 which reflects a reduction of \$433,489 over the beginning fund balance which is \$127,824 better than our current year adopted budget. The \$3,850,000 would represent 18.6% of our 2019/2020 budgeted revenues. We are required by state statute to hold 5% (\$1,034,294) and an additional \$206,859 by City Ordinance @ 6% (\$1,241,153). In addition, there is a reserve for Compensated Absences (PTO/Vacation) that is booked at about \$557,000 each year. That would leave approximately \$2,051,739 available for appropriation at the beginning of our new budget year.

### Revenues

As we proceed into the new budget year there are many uncertainties when it comes to revenues. In order to get a reasonable estimate, we needed to make several assumptions with the main assumption being how long to approximate the impact of the current downturn. We have included a reduction for six months and then a recovery to prior period budgeted revenue levels for this projection. We will monitor and evaluate all revenues monthly throughout the year.

Tax Revenue changes built into the budget (from the current year original adopted budget) include:

- Property Taxes are budgeted at \$8,063,137 which includes new growth of \$63,142, which is a 0.79% rise from the current budget and \$13,137 more than we included for our Tentative budget. This growth comes as new structures are built or as unfinished basements are finished. The certified tax rate that goes with this revenue is 0.001898.

- During the 2008-2011 recession there was a maximum annual reduction in Sales Taxes of \$845,250 (\$5,376,762 to \$4,531,512) which would be approximately \$70,438 per month. Thinking that this current impact is likely worse than we saw in 2008-2011 we are estimating monthly impacts closer to an average of \$100,000 for each month that this continues which is a 42% increase over the reductions we saw in 2008-2011 and would be \$1,200,000 or 18.9% if this were to continue for a full year. There is little current information to influence this estimate one way or the other. We are actively seeking input from the State and the County as to what they see that the impact could be. The latest information we have from the county shows a baseline estimate of an 11% reduction for the 2020 calendar year and a 9% reduction for the period of July through December. If we see a reduction closer to \$125,000 monthly (a 77% increase over what we saw in 2008-2011) the annual impact would be an additional \$300,000 reduction for a total of \$1,500,000 or 23.6%. Sales taxes built into the budget are \$5,750,000 which is reflective of a \$600,000 reduction from the 2019/2020 budget. This reflects no new growth and represents a six-month (July – December) reduction of 18.6% followed by a more normal amount of revenues for market slowing which represents a 9.4% annual reduction. The reality is this will be more of a larger up-front impact followed by gradual improvement over the six-month period. This could change as the effects of the current financial difficulties are fully known. Our early estimate is that we will see approximately a \$100,000 monthly reduction in our sales tax revenue for each month this continues. We will know our March sales tax revenues in late May or early June and our April sales tax revenues in late June or early July which will help immensely with projections in this revenue type. This represents almost a \$1.5M annualized reduction from original pre-COVID-19 estimates (which included a projected \$270K annual increase) if this economic slowdown persists for a full year at this level (\$100,000 per month = \$1.2M plus the original projected increase of \$270,000 = \$1.47M).
- County Option Highway Sales Tax is budgeted at \$600,000 and is not projected to change from the current budget. This will also be impacted by the slow down, but we think any impact here is reflected in the Sales Tax reduction described above. We will continue to monitor this monthly throughout the year.
- Energy Use Tax built into the budget is \$1,950,000 which is a reduction of \$100,000 or a 4.88% decrease from the current budget. This matches to our current projections.
- Fee in Lieu of Property Tax (Vehicles) built into the budget is \$425,000 and is not projected to change from the current budget.
- Franchise Taxes (Cable TV) built into the budget is \$310,000 which a reduction of \$15,000 which represents a 4.62% decrease. This matches to our current projections.
  - All these tax type revenue changes total a \$664,995 reduction over current year budget which is 3.87% in overall decrease.
- Telecom Franchise Tax was considered, but not recommended for this budget. It is anticipated that this would generate approximately \$350,000 annually.

Other Revenue changes (from the current year original adopted budget):

- Class C Road funds is budgeted at \$1,210,000 which is a reduction of \$30,000 to be more in line with what we are seeing reflected for the current budget year and what we typically see in year over year trends. Possible reductions in Class C roads funds are included in the \$100,000 monthly reduction projection in sales taxes.
- School District Resource Officer revenue of \$80,000. This matches our contract and was added after we adopted our original budget for the current year.
- Event Revenue for Butlerville Days and the Play are budgeted at \$41,750 over the original budget. This was adjusted after we adopted our budget in the current year as this used to be an offset to expenses. If we do not hold Butlerville Days or the Play, this could be \$0, but would also be offset by expense reductions if this were the case. Expenses for Butlerville Days are budgeted at \$107,750 for a net cost of \$66,000. See recommendation below on Butlerville Days.

- Municipal Center Rents are built with a \$5,000 increase that matches to our projections. Rents may decline along with the slowdown if the current situation persists.
- Interest Revenues are built with a \$25,000 overall increase that matches to our projections in this revenue area.
  - Combined other changes are a reduction of \$121,750.

Total revenues budgeted are \$19,985,887 which represents reductions of \$530,108 (from the current 2019-2020 original adopted budget) or -2.66% overall decline.

These revenues are tentative and will be affected based on the length of time that the virus affects the economic condition of the city.

## **Expenditures**

Overall expenditures have been kept as flat as possible due to the current economic conditions. Explanations of individual changes are outlined below.

### **Employee cost changes include:**

- Market Adjustment – We performed a market study over this past 6 months. This market study, which compared to the major city governments in the area, shows that there are numerous adjustments needed to match the average compensation for most of our individual jobs within the city. Recommended range adjustments range from 0% to 23% with the average being 4.3%. The overall cost to implement the market study and adjust pay rates appropriately is about \$325,000. There is an option to implement the recommended structure of the market study at a reduced impact of \$133,000. The Market study would need to be reviewed by the full Council prior to implementation. However, due to the current uncertainty in the market we are recommending no change.
- COLA – The current COLA would be included at 2.3% which is based on the national CPI index that ended in December of 2019. The overall impact of this is about \$165,000. This would be applicable to all employees who are not out of range. However, due to the current uncertainty in the market we are recommending no change.
- Merit – The current recommended Merit would average 3.62% or 1 step in the new recommended salary structure. This is to recognize the growth, knowledge, and longevity of those who are not yet at the top of their range. The overall impact of this is about \$223,000. This would be applicable to those employees not at the top of their respective salary ranges. However, due to the current uncertainty in the market we are recommending no change.
- Health cost decrease is 6.5%. The overall impact of this decrease is a reduction of \$55,584. Dental cost has no change. This is due to reduced utilization by employees for the past year.
- Year over Year annualization of current employee base shows a savings of \$35,637 over what was budgeted in the current year.
  - Total employee cost changes results in a total reduction of \$91,221 from the current budget.

The current proposal is to retain jobs and current compensation for staff with no increases in market, merit, and cost of living adjustments until the economy improves significantly. We would recommend that if there is recovery in our revenue projections that we look at implementing some or all these Market, COLA, and Merit changes at some point mid-year through a budget adjustment process.

### **Other Department or Division items that have impact on the recommendation would include:**

- Elections – We have biannual city elections. We can remove the current budgeted amount of \$40,000 as we do not have city elections this next budget year.
- Liability and Auto insurance is currently budgeted at \$225,000 which just about matches our premium amounts. We recommend adding \$50,000 to cover liability payouts that may occur through the year. The portion of

liability that the city is responsible for is – Vehicle liability is up to \$500 per claim and general liability is up to \$10,000 per claim

- Market Study – We have concluded our market study so the prior included funds for an intern can be removed of -\$10,000.
- City Attorney – No changes.
- City Survey – The Y2 Analytics survey is over, and we can reduce the prior included funds for this study of -\$15,000.
- Mayor and Council – No changes.
- Legislative Committees – \$1,200 reduction in the Jordan River Commission contribution (taking this to \$0).
- Events – add \$505 back to the Arts Committee from the mid-year adjustment for the carryover of the Arts Committee balance from the prior year.
- City Manager – No Changes.
- Records / Culture / Human Resources – No changes.
- Finance & IT – No changes.
- City Hall Maintenance – Overall changes of \$30,000 as described below:
  - \$25,000 for a capital maintenance reserve. This is anticipated to reserve and allow to grow year over year to cover the larger capital maintenance items that we are likely to incur in future years.
  - \$5,000 to cover day to day maintenance items at City Hall.
- Community and Economic Development cost changes of -\$4,000:
  - Reduce the Affordable Housing update from \$10,000 to \$5,000 – Savings of \$5,000.
  - Add \$1,000 for CHB Event cost increase due to growth.
- Overall Police cost increase of \$16,181:
  - VECC/Versaterm dispatch fees increase +\$13,981.
  - Versaterm Records Management increase +\$2,200.
- Fire increase of +\$82,352 which represents a 2.14% increase. This increase is partially from overall UFA increases and partially from a larger portion of calls going to Cottonwood Heights vs other cities where services are shared. This was reduced from the Tentative budget by \$19,342.
- Public Works changes increase of \$15,000:
  - The contract with Cottonwood Heights Recreation District is going up \$15,000 to cover increased services requested by the city including full year maintenance of the bathrooms at Mountview Park.
- Maintenance of County Park & Ride locations allocation of \$6,500 per year through 2024.
- County owned parks (Mill Hollow and Butler) transfer to the City along with maintenance \$75,000, and water \$55,000 (\$130,000 total). There are no water shares to be included in the transfer.
- Snow removal at additional parks (Golden Hills and Mill Hollow). This would not be the normal perimeter sidewalks, but the interior sidewalks and walkways. Estimate is for \$2,000 per park that we add for a full year of snow removal. This has been added for both parks for a total of \$4,000. Policies and timelines need to be established and this needs to be reviewed by our insurance provider for liability issues.
- Trailhead / Nature Park / Dog Park at Ferguson Canyon area – estimated costs to the city range from \$1.2 to \$1.4 Million depending on options. We currently have a commitment to fund \$550,000 of improvements associated with our agreement with Salt Lake County on this project but only have \$125,000 included in the 2019/2020 budget. There are several options when it comes to funding, but it was recommended to utilize \$212,500 from the currently budgeted Bonneville Shoreline Trail grant plus \$212,500 from the Capital Projects fund balance on this project with additional comments in bullets below:
  - This brings total funding on this project to \$550,000 (\$125,000 currently budgeted plus \$212,500 from the currently budgeted Bonneville Shoreline Trail grant plus \$212,500 from the Capital Projects fund balance). This will leave \$437,500 of this grant available for other projects or purchases.

- Input on the park design and priority will need to be obtained from the Parks Trails and Open Space committee.
- Public input needs to occur.
- City Council needs to weigh in on the design of the area.
- Salt Lake County must approve as well.
- Big Cottonwood Trail Maintenance that is currently agreed with Salt Lake County utilizing TRCC Funds is on hold due to TRCC Fund revenue issues at Salt Lake County. We have added this and are attempting to verify if a future year reimbursement from Salt Lake County is still possible or not. If funds are not available from Salt Lake County, we will pursue funds from the CDRA fund to go towards this project if it meets legal requirements. This will be a project in the Capital Projects Fund for \$83,682 utilizing fund balance until we know the status of funding sources.
- Reduction in the annual contribution to the Central Wasatch Commission of \$5,000. Currently \$50,000, will reduce to \$45,000.
- Sidewalk 50/50 Improvement Program in the Capital Projects fund reduce to \$0 and re-evaluate the guidelines for this line item in a future budget.
- Trip Hazzard Program in the Capital Projects fund add \$10,000 to bring the total funds available to \$25,000.
- There was a recommendation to not hold Butlerville Days this year to save the funds and to comply with anticipated social distancing guidelines at that time. Overall savings will be around \$66,000 (\$107,750 in expense offset by \$41,750 in revenues) and we are looking at any costs that we may have already incurred or committed to so we will know our overall savings on this item. We have included \$66,000 of savings in this budget.
- There are no changes to FTE's recommended. We do propose to have a hiring freeze until the economy turns.

Overall, the expenses are recommended at \$17,602,952 which is an increase of \$110,816 after taking out all non-recurring grants from the current year. In summary, this is made up of \$81,556 UFA increases, \$50,000 Liability Insurance costs, \$30,000 Maintenance at City Hall, \$15,000 additional parks maintenance, \$16,181 Versaterm and VECC increases, \$1,000 Business Association increase, \$6,500 County Park & Ride maintenance, \$130,000 Mill Hollow and Butler parks maintenance & water, \$4,000 snow removal at Golden Hills & Bywater parks, offset by personnel reductions of \$91,221, \$15,000 reduction in Community Survey, \$1,200 reduction in Jordan River Commission contribution, \$5,000 reduction in the Central Wasatch Commission contribution, \$66,000 reduction in Butlerville Days, \$40,000 reduction in Elections, \$5,000 reduction in Affordable Housing report.

**Transfers out of the General Fund:**

- Capital Projects Fund \$1,832,762 for Public Works capital projects. This transfer may be reduced, and associated projects delayed, to help weather the economic slowdown to just cover required projects.
- Debt Service Fund \$1,858,543 for debt service, which is a \$5,279 reduction over current year, related primarily to the police vehicle lease reduction and spread as follows:
  - Land and Buildings \$1,131,225.
  - Police Vehicles \$417,099.
  - Public Works Vehicles \$310,219.

The overall impact of the changes outlined on the General Fund is a use of fund balance of \$1,308,370. Current budgeted ending Fund Balance would be \$2,541,630. This represents 12.7% of revenues included in this 2020/2021 budget. We are required by state statute to hold 5% (\$999,294) and an additional \$199,859 by City Ordinance @ 6% (\$1,199,153). In addition, there is a reserve for Compensated Absences (PTO/Vacation) that is booked at about \$557,000 each year. That would leave approximately \$785,476 available for appropriation at the end of the budget year (June 30, 2021).

## **Capital Improvements Fund**

The Capital Improvements Fund is projected to have a \$228,519 beginning fund balance available for appropriation.

### **Revenues:**

- Transfers in from the General fund of \$1,832,762
  - includes the County Option Sales Tax Funding for Transportation of \$600,000
  - additional transfer of \$1,232,762 from the General Fund revenues
- Debt proceeds from the new Police Vehicle Lease that will start in July of \$1,975,000

### **Expenses:**

- Overall Public Works Capital Improvements Fund included expenses \$1,756,710:
  - Overall street funding included is \$1,731,710:
    - City Striping \$100,000.
    - Neighborhood Maintenance Projects \$494,000.
      - Oak Creek Drive & Surrounding Area
      - Kings Hill & Surrounding Area
    - Prep Work for 2020/2021 Projects \$242,000.
    - Capital Pavement Projects
      - 1950 East Neighborhood Overlay \$186,710.
      - Reindeer Drive Neighborhood Overlay \$588,000.
      - Highland Drive Chip Seal (Bengal – Ft Union) \$121,000.
  - Overall sidewalk projects funding included is \$25,000:
    - Trip Hazzard Program \$25,000 which is an increase of \$10,000 over current year budget.
    - Sidewalk 50/50 Program reduced to \$0 from \$50,000.
    - Delay funding the 1700 East Sidewalk Project \$35,000 to a future year.
  - Overall Storm Water projects funding included is \$0:
    - Delay raising buried storm drain manholes to a future year \$250,000
    - It is recommended to look at implementation of a Storm Water Fee to allow for the funding of Storm Water projects in the future. The implementation would be recommended after the economy stabilizes. For example, a fee of \$7.50 per month would allow \$300,000 of Storm Water maintenance costs currently paid by the general fund to be paid by this new revenue and generate approximately \$1M annually to pay for Storm Water Capital and Maintenance costs.
  - We will need to re-budget several projects that will not be complete prior to June 30 but will take care of that near September or October of this year.
- Trails projects included expenses \$296,182:
  - Ferguson Canyon Park & Ride / Trailhead & Nature Park. See discussion under the General Fund expenses on page 4. It is recommended to include additional funding from the Bonneville Shoreline Trail grant of \$212,500 and use \$212,500 from fund balance to add to the \$125,000 already budgeted for a total funded amount of \$550,000. The Bonneville Shoreline Trail grant funds are already budgeted and will be carried forward when we re-budget projects not completed in 2019/2020.
  - Big Cottonwood Trail maintenance of \$83,682. See discussion under the General Fund expenses on page 5. We will attempt to get a future year reimbursement from Salt Lake County TRCC fund first and then if this is unsuccessful then attempt to utilize CDRA funds from the Cottonwood Corporate Center to cover these costs.

- We will need to re-budget several projects that will not be complete prior to June 30 including the funds related to the Bonneville Shoreline Trail grant and possibly others but will take care of that near September or October of this year.
- New Police Vehicle purchase of \$1,975,000 in July to be paid by the new lease.
- Net cost of capital improvements \$1,756,710 Public Works, plus the \$296,182 for trails, plus the Police Vehicle Lease of \$1,975,000 for a total of \$4,027,892.

Overall impact to the Capital Projects Fund Balance would be a decrease in Fund Balance of \$220,130 which brings the projected ending fund balance to \$8,389 (\$228,519 less \$220,130) available for appropriations at the end of the budget year.

## **Debt Service Fund**

The Debt Service Fund is projected to have a \$0 fund balance at the beginning and end of the 2020/2021 budget year.

### **Expenses \$2,968,049:**

- Police Vehicle Annual Lease \$417,099.
- Police Vehicle Payoff \$1,109,006 offset by buyback revenue listed below
- Public Works Vehicle Lease \$310,219.
- Building Bonds (2014 & 2016) \$1,131,225.
- \$500 miscellaneous so we don't go over our budget

### **Revenues and Transfers in \$2,968,049:**

- Transfer in of \$1,858,543.
- Police Vehicle buyback (sale of vehicles) of \$1,109,006
- \$500 miscellaneous so we don't go over budget

## **CDRA Fund**

The CDRA Fund has a projected ending fund balance of \$1,936,568. Total funding received and paid for the Canyon Centre Parking Structure in prior years is \$7,750,000.

### **Revenues:**

- \$10,000 in Interest on the fund balance.
- \$90,000 in Property Taxes

### **Expenses:**

- \$100,000 professional fees related to CDRA projects.

Projected ending fund balance in the CDRA Fund is \$1,936,568. Approximately \$204,832 is attributed to the Canyon Centre project which leaves approximately \$1.7 million available for the Fort Union and Cottonwood Corporate Center redevelopment areas.

The tax increment financing (expense and revenues) on the Canyon Centre Parking structure project will go into effect at the end of calendar year 2021 and be budgeted in our 2021/2022 budget year.

## **Recommendation:**

In summary here are several assumptions that have impacted the creation of this budget.

- Overall impact of \$100K month in reduced revenues for each month that this downturn affects us. We have included six (July, August, September, October, November, and December) in this Budget.
- Costs as flat as possible reflecting only increases beyond our control or previously committed.
- No employee increases until a later time.
- Hiring freeze in place to promote additional cost savings.
- June 30, 2021 General Fund ending fund balance reflects utilizing \$1,308,370 of fund balance through the year.
- This leaves \$785,476 of fund balance for the next budget year beyond our 6% minimum and the projected compensated absence reserve.
- Capital Projects that are funded with General Fund dollars could be altered to allow for additional funds to be available to help with any prolonged financial impacts.

The City Manager and Director of Finance and Administrative Services believe this is a good representation of a fair budget considering the current conditions and is recommended to adopt this Budget as outlined in this memo.

## **Attachments:**

- Certified Tax Rate Detail (1 page)
- Fund Summaries, Restrictions, and Transfers (1 page)
- General Fund Summary (4 pages)
- Capital Projects Fund Summary (1 page)
- Debt Service Fund Summary (1 page)
- CDRA Fund Summary (1 page)
- City Budget Comparison (5 pages)

Rate Detail

(233b) Auditor Data Entry Completed (750) Treasurer Data Entry Completed (233b) BOE Calculated (750) Collection Rate Calculated (697) Assessor Data Entry Completed (693) Proposed Rates Entered Rates USTC Approved Rates Finalized



REAL PROPERTY VALUES						
	2020 Original	2019 Year End	Orig - Year End	% Change	Value Change	% Change
Real Property (96.21 %)	4,129,340,437	3,871,155,312	258,185,125	6.67 %	217,273,408	5.61 %
(-) Incremental Value	12,770,303	5,011,676	7,758,627	154.81 %	Assessor NG	% Change
(=) Total Adjusted Value Real	4,116,570,134	3,866,143,636	250,426,498	6.48 %	40,911,717	1.06 %
CENTRALLY ASSESSED PROPERTY VALUES						
	2020 Original	2019 Year End	Orig - Year End	% Change	BENCHMARK	Value
Centrally Assessed (1.79 %)	76,987,999	73,240,766	3,747,233	5.12 %	Benchmark (2018)	75,288,842
(-) Incremental Value	44,164	40,093	4,071	10.15 %	(-) 2019 Incremental Value	40,093
(=) Total Adjusted Value CA	76,943,835	73,200,673	3,743,162	5.11 %	(=) Adjusted Benchmark	75,248,749
PERSONAL PROPERTY VALUES						
	2019 Year End	2018 Year End	2019YE - 2018YE	% Change		
Personal Property (2.00 %)	85,832,045	84,325,376	1,506,669	1.79 %		
(-) Incremental Value	37,000		37,000	3700000.00 %		
(-) Semiconductor						
(=) Total Adjusted Value PP	85,795,045	84,325,376	1,469,669	1.74 %		

REAL PROPERTY NEW GROWTH	
	Total Adjusted Value Real
2020 Original	4,116,570,134
(-) 2019 Year End	3,866,143,636
(=) Orig - Year End	250,426,498
(-) Value Change	217,273,408
(=) Real New Growth	33,153,090
CENTRALLY ASSESSED NEW GROWTH	
	Total Adjusted Value CA
2020 Original	76,943,835
(-) Benchmark	75,248,749
(=) CA New Growth	1,695,086
PROJECT AREA NEW GROWTH	
Real	
(+) Centrally Assessed	
(+) Personal	
(=) Project Area New Growth	0

NEW GROWTH TOTALS	
Real New Growth	33,153,090
(+) CA New Growth	1,695,086
(+) Project Area New Growth	
(=) Eligible New Growth	34,848,176
(x) 5 Year Avg Collection Rate	97.73 %
(=) Collection Rate Adjusted Eligible New Growth	34,057,122

CERTIFIED TAX RATE CALCULATION	
Total Adjusted Value (R+CA+PP)	4,279,309,014
(-) Board of Equalization (BOE) Adjustment	15,223,871
(x) 5 Year Average Collection (2020/2019)	97.73 % / 97.75 %
(=) Proposed Tax Rate Value	4,167,290,410
(-) Collection Rate Adjusted Eligible New Growth	34,057,122
(=) Certified Tax Rate Value	4,133,233,288

Budget Code	Budget Name	2019 Year End Adjusted Budgeted Revenue	Calc. Certified Tax Rate	2019 Year End Final Tax Rate	% Change	Certified Tax Rate Revenue W/O New Growth	New Growth Revenue	Certified Tax Rate Revenue W/ New Growth	Auditor's Certified Tax Rate	Auditor's Certified Rate Revenue	Proposed Tax Rate	Budgeted Revenue	Final Tax Rate	Final Budgeted Revenue
10	General Operations	\$ 7,846,375	0.001898	0.002002	-5.19 %	\$ 7,844,877	\$ 64,640	\$ 7,909,517	0.001898	\$ 7,909,517				
	Grand Total	\$ 7,846,375	0.001898	0.002002		\$ 7,844,877	\$ 64,640	\$ 7,909,517	0.001898	\$ 7,909,517				

Cottonwood Heights City  
2021 proposed Adopted Budget  
Fund Summaries, Restrictions, and Transfers

<u>Fund</u>	<u>Projected Beginning Balance</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Transfers In/Out</u>	<u>Projected Ending Balance</u>	<u>Change in Fund Balance</u>	<u>Fund Balance Restrictions</u>	<u>Unrestricted Fund Balance</u>
General Fund	3,850,000	19,985,887	(17,602,952)	(3,691,305)	2,541,630	(1,308,370)	(1,755,365)	786,265
Capital Projects Fund	1,410,791	-	(4,027,892)	3,807,762	1,190,661	(220,130)	(1,182,272)	8,389
Debt Service Fund	0	500	(2,968,049)	2,967,549	0	(0)	-	0
Community Development and Renewal Fund	1,936,568	100,000	(100,000)	-	1,936,568	-	(204,832)	1,731,736
<b>Total</b>	<b>7,197,359</b>	<b>20,086,387</b>	<b>(24,698,893)</b>	<b>3,084,006</b>	<b>5,668,858</b>	<b>(1,528,500)</b>	<b>(3,142,469)</b>	<b>2,526,390</b>

Fund Balance Restrictions and Assignments:

General Fund:

5% State Minimum Balance (Estimate)	998,638
Additional 1% City Minimum Balance (Estimate)	199,728
PTO Vesting Balance (Estimate)	557,000
	1,755,365

Capital Projects Fund:

Debt Service Deposit Balance (Estimate)	911,389
Impact Fee Restrictions (Estimate)	270,883
	1,182,272

CDRA Fund:

Canyon Centre (Estimate)	204,832
	-
	204,832

<u>Purpose</u>	<u>Amount</u>	<u>Transfer To</u>	<u>Transfer From</u>
Annual Allocation for Capital Improvement Projects	1,832,762	Capital Projects Fund	General Fund
Transfer Funds for Annual Debt Service	1,858,543	Debt Service Fund	General Fund

Cottonwood Heights City  
2021 proposed Adopted Budget  
General Fund

Cottonwood Heights City Fund Detail	2018-2019 Actual	Actual to Budget % Change	Adopted Budget		Adjusted Budget		Projection to		Tentative Budget		Adopted Budget	
			2019-2020 Adopted Budget	2019 to 2020 % Change	2019-2020 Adjusted Budget	2019 to 2020 % Change	2019-2020 Projection	Budget % Change	2020-2021 Tentative Budget	2020 to 2021 % Change	2020-2021 Adopted Budget	2020 to 2021 % Change
<b>Beginning Fund Balance</b>	<b>3,738,118</b>	<b>0.0%</b>	<b>4,283,489</b>	<b>14.6%</b>	<b>4,283,489</b>	<b>14.6%</b>	<b>4,283,489</b>	<b>0.0%</b>	<b>3,850,000</b>	<b>-10.1%</b>	<b>3,850,000</b>	<b>-10.1%</b>
<b>Revenues</b>												
<b>Taxes</b>												
Real Property Taxes	7,904,512	-0.1%	7,999,995	1.1%	7,999,995	1.1%	7,999,308	0.0%	8,050,000	0.6%	8,063,137	0.8%
General Sales and Use Taxes	6,341,451	1.6%	6,350,000	1.7%	6,350,000	1.7%	6,300,000	-0.8%	5,750,000	-9.4%	5,750,000	-9.4%
County Option Highway Sales Tax	-	100.0%	-	100.0%	600,000	100.0%	575,000	-4.2%	600,000	100.0%	600,000	100.0%
E911 Telephone Fees	-	100.0%	-	100.0%	-	100.0%	-	100.0%	-	100.0%	-	100.0%
Fee-In-Lieu of Property Taxes	360,581	-1.2%	425,000	16.4%	425,000	16.4%	434,964	2.3%	425,000	0.0%	425,000	0.0%
Franchise Taxes - Cable TV	325,048	-6.7%	325,000	-6.7%	325,000	-6.7%	325,000	0.0%	310,000	-4.6%	310,000	-4.6%
Energy Sales and Use Tax	1,993,681	-3.7%	2,050,000	-1.0%	2,050,000	-1.0%	1,950,000	-4.9%	1,950,000	-4.9%	1,950,000	-4.9%
Telecom Fee	-	100.0%	-	100.0%	-	100.0%	-	100.0%	-	100.0%	-	100.0%
Transient Room Tax	53,810	53.7%	35,000	0.0%	35,000	0.0%	40,000	14.3%	35,000	0.0%	35,000	0.0%
<b>Total Taxes</b>	<b>16,979,084</b>	<b>0.0%</b>	<b>17,184,995</b>	<b>1.2%</b>	<b>17,784,995</b>	<b>4.8%</b>	<b>17,624,272</b>	<b>-0.9%</b>	<b>17,120,000</b>	<b>-0.4%</b>	<b>17,133,137</b>	<b>-0.3%</b>
<b>Licenses and Permits</b>												
Business Licenses and Permits	176,911	-3.3%	183,000	0.0%	183,000	0.0%	150,000	-18.0%	183,000	0.0%	183,000	0.0%
Buildings, Structures and Equipment	683,283	13.9%	600,000	0.0%	600,000	0.0%	550,000	-8.3%	600,000	0.0%	600,000	0.0%
Road Cut Fees	60,225	12.9%	55,000	3.1%	55,000	3.1%	25,000	-54.5%	55,000	0.0%	55,000	0.0%
Animal Licenses	8,686	-13.1%	10,000	0.0%	10,000	0.0%	6,000	-40.0%	10,000	0.0%	10,000	0.0%
<b>Total Licenses and Permits</b>	<b>929,105</b>	<b>9.8%</b>	<b>848,000</b>	<b>0.2%</b>	<b>848,000</b>	<b>0.2%</b>	<b>731,000</b>	<b>-13.8%</b>	<b>848,000</b>	<b>0.0%</b>	<b>848,000</b>	<b>0.0%</b>
<b>Intergovernmental Revenue</b>												
Federal Grants	3,958	-84.2%	-	-100.0%	-	-100.0%	-	100.0%	-	100.0%	-	100.0%
State Grants	46,026	-34.5%	-	-100.0%	6,550	-90.7%	55,000	739.7%	-	100.0%	-	100.0%
Class C Roads	1,221,106	-7.1%	1,240,000	-5.7%	1,240,000	-5.7%	1,240,000	0.0%	1,210,000	-2.4%	1,210,000	-2.4%
Liquor Fund Allotment	46,606	3.6%	50,000	11.1%	50,000	11.1%	40,689	-18.6%	45,000	-10.0%	45,000	-10.0%
Local Grants	99,532	65.9%	-	-100.0%	99,262	65.4%	60,000	-39.6%	80,000	100.0%	80,000	100.0%
<b>Total Intergovernmental Revenues</b>	<b>1,417,229</b>	<b>-6.5%</b>	<b>1,290,000</b>	<b>-14.9%</b>	<b>1,395,812</b>	<b>-7.9%</b>	<b>1,395,689</b>	<b>0.0%</b>	<b>1,335,000</b>	<b>3.5%</b>	<b>1,335,000</b>	<b>3.5%</b>
<b>Charges for Service</b>				101.5%		100.0%						
Zoning and Subdivision Fees	78,151	11.6%	70,000	0.0%	70,000	0.0%	70,000	0.0%	70,000	0.0%	70,000	0.0%
Pavilion Fees	-	100.0%	-	100.0%	-	100.0%	-	100.0%	-	100.0%	-	100.0%
Other Charges for Services	1,167	100.0%	-	100.0%	-	100.0%	425	100.0%	-	100.0%	-	100.0%
<b>Total Charges for Services</b>	<b>79,317</b>	<b>13.3%</b>	<b>70,000</b>	<b>0.0%</b>	<b>70,000</b>	<b>0.0%</b>	<b>70,425</b>	<b>0.6%</b>	<b>70,000</b>	<b>0.0%</b>	<b>70,000</b>	<b>0.0%</b>
<b>Fines and Forfeitures</b>												
Courts Fines	390,459	-7.0%	420,000	0.0%	420,000	0.0%	330,000	-21.4%	420,000	0.0%	420,000	0.0%
<b>Total Fines and Forfeitures</b>	<b>390,459</b>	<b>-7.0%</b>	<b>420,000</b>	<b>0.0%</b>	<b>420,000</b>	<b>0.0%</b>	<b>330,000</b>	<b>-21.4%</b>	<b>420,000</b>	<b>0.0%</b>	<b>420,000</b>	<b>0.0%</b>

Cottonwood Heights City  
2021 proposed Adopted Budget  
General Fund

Cottonwood Heights City		Actual to	Adopted Budget		Adjusted Budget		Projection to	Tentative Budget		Adopted Budget		
Fund Detail	2018-2019	Budget	2019-2020	2019 to 2020	2019-2020	2019 to 2020	2019-2020	Budget	2020-2021	2020 to 2021	2020-2021	2020 to 2021
General Fund	Actual	% Change	Adopted Budget	% Change	Adjusted Budget	% Change	Projection	% Change	Tentative Budget	% Change	Adopted Budget	% Change
<b>Miscellaneous Revenue</b>												
Interest Revenues	112,456	462.3%	20,000	0.0%	20,000	0.0%	80,000	300.0%	50,000	150.0%	50,000	150.0%
Miscellaneous Revenues	203,896	27.2%	83,000	-48.2%	147,080	-8.2%	170,000	15.6%	129,750	56.3%	129,750	56.3%
<b>Total Miscellaneous Revenue</b>	<b>316,352</b>	<b>75.5%</b>	<b>103,000</b>	<b>-42.9%</b>	<b>167,080</b>	<b>-7.3%</b>	<b>250,000</b>	<b>49.6%</b>	<b>179,750</b>	<b>74.5%</b>	<b>179,750</b>	<b>74.5%</b>
<b>Total Revenues</b>	<b>20,111,547</b>	<b>0.5%</b>	<b>19,915,995</b>	<b>-0.4%</b>	<b>20,685,887</b>	<b>3.4%</b>	<b>20,401,386</b>	<b>-1.4%</b>	<b>19,972,750</b>	<b>0.3%</b>	<b>19,985,887</b>	<b>0.4%</b>
<b>Other Financing Sources</b>												
<b>Other Sources</b>												
Transfer from Capital Projects Fund	-	100.0%	-	100.0%	-	100.0%	-	100.0%	-	100.0%	-	100.0%
Sale of Capital Assets	-	100.0%	-	100.0%	-	100.0%	-	100.0%	-	100.0%	-	100.0%
Proceeds from Capital Leases	-	100.0%	-	100.0%	-	100.0%	-	100.0%	-	100.0%	-	100.0%
<b>Total Other Sources</b>	<b>-</b>	<b>100.0%</b>	<b>-</b>	<b>100.0%</b>	<b>-</b>	<b>100.0%</b>	<b>-</b>	<b>100.0%</b>	<b>-</b>	<b>100.0%</b>	<b>-</b>	<b>100.0%</b>
<b>Total Other Financing Sources</b>	<b>-</b>	<b>100.0%</b>	<b>-</b>	<b>100.0%</b>	<b>-</b>	<b>100.0%</b>	<b>-</b>	<b>100.0%</b>	<b>-</b>	<b>100.0%</b>	<b>-</b>	<b>100.0%</b>
<b>Grand Total Revenues and Other Financing Sources</b>	<b>20,111,547</b>	<b>0.5%</b>	<b>19,915,995</b>	<b>-0.4%</b>	<b>20,685,887</b>	<b>3.4%</b>	<b>20,401,386</b>	<b>-1.4%</b>	<b>19,972,750</b>	<b>0.3%</b>	<b>19,985,887</b>	<b>0.4%</b>
Use of Fund Balance	(545,371)	-615.3%	567,818	436.5%	561,313	-202.9%	433,489	-22.8%	1,340,849	136.1%	1,308,370	130.4%
<b>Grand Total Revenues, Other FS, Use of Fund Balance</b>	<b>19,566,176</b>	<b>-2.7%</b>	<b>20,483,813</b>	<b>1.8%</b>	<b>21,247,200</b>	<b>8.6%</b>	<b>20,834,875</b>	<b>-1.9%</b>	<b>21,313,599</b>	<b>4.1%</b>	<b>21,294,257</b>	<b>4.0%</b>

Cottonwood Heights City  
2021 proposed Adopted Budget  
General Fund

Cottonwood Heights City		Actual to	Adopted Budget		Adjusted Budget		Projection to	Tentative Budget		Adopted Budget		
Fund Detail	2018-2019	Budget	2019-2020	2019 to 2020	2019-2020	2019 to 2020	2019-2020	Budget	2020-2021	2020 to 2021	2020-2021	2020 to 2021
General Fund	Actual	% Change	Adopted Budget	% Change	Adjusted Budget	% Change	Projection	% Change	Tentative Budget	% Change	Adopted Budget	% Change
<b>Expenditures</b>												
<b>General Government</b>												
<b>Legislative</b>												
Mayor & City Council	349,111	-9.1%	377,754	-1.6%	377,754	-1.6%	370,000	-2.1%	350,153	-7.3%	350,153	-7.3%
Planning Commission	3,047	-61.9%	8,000	0.0%	8,000	0.0%	2,500	-68.8%	8,000	0.0%	8,000	0.0%
Legislative Committees	242,463	17.7%	138,107	-33.0%	200,182	-2.9%	175,000	-12.6%	113,857	-17.6%	113,857	-17.6%
<b>Total Legislative</b>	<b>594,621</b>	<b>-0.6%</b>	<b>523,861</b>	<b>-12.4%</b>	<b>585,936</b>	<b>-2.0%</b>	<b>547,500</b>	<b>-6.6%</b>	<b>472,010</b>	<b>-9.9%</b>	<b>472,010</b>	<b>-9.9%</b>
<b>Judicial</b>												
Court, Prosecutor & Defender	395,313	-5.9%	420,000	0.0%	420,000	0.0%	320,000	-23.8%	420,000	0.0%	420,000	0.0%
<b>Total Judicial</b>	<b>395,313</b>	<b>-5.9%</b>	<b>420,000</b>	<b>0.0%</b>	<b>420,000</b>	<b>0.0%</b>	<b>320,000</b>	<b>-23.8%</b>	<b>420,000</b>	<b>0.0%</b>	<b>420,000</b>	<b>0.0%</b>
<b>Executive &amp; General Government</b>												
City Manager & General Government	580,734	4.9%	552,317	-0.2%	552,317	-0.2%	525,000	-4.9%	539,996	-2.2%	539,996	-2.2%
City Hall - Administrative Overhead	384,496	1.6%	378,500	0.0%	378,500	0.0%	400,000	5.7%	458,500	21.1%	458,500	21.1%
<b>Total Executive &amp; General Government</b>	<b>965,229</b>	<b>3.6%</b>	<b>930,817</b>	<b>-0.1%</b>	<b>930,817</b>	<b>-0.1%</b>	<b>925,000</b>	<b>-0.6%</b>	<b>998,496</b>	<b>7.3%</b>	<b>998,496</b>	<b>7.3%</b>
<b>Administrative Offices</b>												
Finance	405,437	-1.4%	411,536	0.1%	411,536	0.1%	405,000	-1.6%	407,599	-1.0%	407,599	-1.0%
Attorney	208,453	-5.2%	220,000	0.0%	220,000	0.0%	220,000	0.0%	220,000	0.0%	220,000	0.0%
Administrative Services / Records, Cultural, HR	345,768	-3.8%	400,594	11.4%	400,594	11.4%	375,000	-6.4%	397,440	-0.8%	397,440	-0.8%
Emergency Management	11,158	1.4%	11,000	0.0%	11,000	0.0%	11,000	0.0%	11,000	0.0%	11,000	0.0%
Information Technology	479,074	-6.8%	644,014	25.3%	644,014	25.3%	625,000	-3.0%	638,674	-0.8%	638,674	-0.8%
Elections	-	100.0%	60,000	100.0%	40,000	100.0%	20,993	-47.5%	-	-100.0%	-	-100.0%
<b>Total Administrative Offices</b>	<b>1,449,891</b>	<b>-4.3%</b>	<b>1,747,144</b>	<b>15.3%</b>	<b>1,727,144</b>	<b>14.0%</b>	<b>1,656,993</b>	<b>-4.1%</b>	<b>1,674,713</b>	<b>-4.1%</b>	<b>1,674,713</b>	<b>-4.1%</b>
<b>Total General Government</b>	<b>3,405,054</b>	<b>-1.8%</b>	<b>3,621,822</b>	<b>4.5%</b>	<b>3,663,897</b>	<b>5.7%</b>	<b>3,449,493</b>	<b>-5.9%</b>	<b>3,565,219</b>	<b>-1.6%</b>	<b>3,565,219</b>	<b>-1.6%</b>
<b>Public Safety</b>												
Police	5,836,814	-1.2%	5,949,769	0.7%	6,071,081	2.8%	6,058,798	-0.2%	6,074,478	2.1%	6,074,478	2.1%
Fire	3,633,166	-2.2%	3,900,796	5.0%	3,900,796	5.0%	3,900,000	0.0%	4,001,694	2.6%	3,982,352	2.1%
Ordinance Enforcement	172,531	-1.8%	183,555	4.5%	183,555	4.5%	180,000	-1.9%	176,388	-3.9%	176,388	-3.9%
<b>Total Public Safety</b>	<b>9,642,511</b>	<b>-1.6%</b>	<b>10,034,120</b>	<b>2.4%</b>	<b>10,155,432</b>	<b>3.7%</b>	<b>10,138,798</b>	<b>-0.2%</b>	<b>10,252,560</b>	<b>2.2%</b>	<b>10,233,218</b>	<b>2.0%</b>

Cottonwood Heights City  
2021 proposed Adopted Budget  
General Fund

Cottonwood Heights City		Actual to	Adopted Budget		Adjusted Budget		Projection to	Tentative Budget		Adopted Budget		
Fund Detail	2018-2019	Budget	2019-2020	2019 to 2020	2019-2020	2019 to 2020	2019-2020	Budget	2020-2021	2020 to 2021	2020-2021	2020 to 2021
General Fund	Actual	% Change	Adopted Budget	% Change	Adjusted Budget	% Change	Projection	% Change	Tentative Budget	% Change	Adopted Budget	% Change
<b>Highways and Public Improvements</b>												
Public Works (non-Class C)	1,720,905	-8.3%	2,057,638	9.7%	2,057,638	9.7%	2,025,000	-1.6%	2,015,122	-2.1%	2,015,122	-2.1%
PW Contracts	834,489	-4.6%	552,292	-36.9%	552,292	-36.9%	525,000	-4.9%	707,792	28.2%	707,792	28.2%
SLCo Traffic Signal Street Lights	-	100.0%	-	100.0%	-	100.0%	-	100.0%	-	100.0%	-	100.0%
Storm Drain	63,585	-47.2%	112,000	-7.1%	112,000	-7.1%	75,000	-33.0%	112,000	0.0%	112,000	0.0%
Class C Road Program	-	100.0%	-	100.0%	-	100.0%	-	100.0%	-	100.0%	-	100.0%
<b>Total Highways and Public Improvements</b>	<b>2,618,980</b>	<b>-8.8%</b>	<b>2,721,930</b>	<b>-5.2%</b>	<b>2,721,930</b>	<b>-5.2%</b>	<b>2,625,000</b>	<b>-3.6%</b>	<b>2,834,914</b>	<b>4.2%</b>	<b>2,834,914</b>	<b>4.2%</b>
<b>Community and Economic Development</b>												
Planning	515,439	-0.9%	706,357	35.8%	706,357	35.8%	650,000	-8.0%	666,601	-5.6%	666,601	-5.6%
Economic Development	47,776	-56.1%	-	-100.0%	-	-100.0%	-	100.0%	-	100.0%	-	100.0%
Engineering	291,021	-4.0%	303,000	0.0%	303,000	0.0%	275,000	-9.2%	303,000	0.0%	303,000	0.0%
<b>Total Community &amp; Economic Development</b>	<b>854,236</b>	<b>-8.4%</b>	<b>1,009,357</b>	<b>8.3%</b>	<b>1,009,357</b>	<b>8.3%</b>	<b>925,000</b>	<b>-8.4%</b>	<b>969,601</b>	<b>-3.9%</b>	<b>969,601</b>	<b>-3.9%</b>
<b>Total Expenditures</b>	<b>16,520,781</b>	<b>-3.2%</b>	<b>17,387,229</b>	<b>1.9%</b>	<b>17,550,616</b>	<b>2.8%</b>	<b>17,138,291</b>	<b>-2.3%</b>	<b>17,622,294</b>	<b>1.4%</b>	<b>17,602,952</b>	<b>1.2%</b>
<b>Other Uses</b>												
Cap Imp Fund Roads	1,307,800	0.0%	1,232,762	-5.7%	1,832,762	40.1%	1,832,762	0.0%	1,832,762	48.7%	1,832,762	48.7%
Debt Service - Buildings	1,132,139	0.0%	1,126,900	-0.5%	1,126,900	-0.5%	1,126,900	0.0%	1,131,225	0.4%	1,131,225	0.4%
Debt Service - Police Vehicles	295,238	-0.1%	426,704	44.5%	426,704	44.5%	426,704	0.0%	417,099	-2.3%	417,099	-2.3%
Debt Service - Public Works Vehicles	310,218	0.0%	310,218	0.0%	310,218	0.0%	310,218	0.0%	310,219	0.0%	310,219	0.0%
<b>Total Other Financing Uses</b>	<b>3,045,395</b>	<b>0.0%</b>	<b>3,096,584</b>	<b>1.7%</b>	<b>3,696,584</b>	<b>21.4%</b>	<b>3,696,584</b>	<b>0.0%</b>	<b>3,691,305</b>	<b>19.2%</b>	<b>3,691,305</b>	<b>19.2%</b>
<b>Grand Total Budgeted Expenditures and Other Uses</b>	<b>19,566,176</b>	<b>-2.7%</b>	<b>20,483,813</b>	<b>1.8%</b>	<b>21,247,200</b>	<b>5.6%</b>	<b>20,834,875</b>	<b>-1.9%</b>	<b>21,313,599</b>	<b>4.1%</b>	<b>21,294,257</b>	<b>4.0%</b>
<b>Total Ending Fund Balance</b>	<b>4,283,489</b>	<b>17.9%</b>	<b>3,715,671</b>	<b>2.3%</b>	<b>3,722,176</b>	<b>2.5%</b>	<b>3,850,000</b>	<b>3.4%</b>	<b>2,509,151</b>	<b>-32.5%</b>	<b>2,541,630</b>	<b>-31.6%</b>
<b>Net Change to Fund Balance</b>	<b>545,371</b>	<b>-615.3%</b>	<b>(567,818)</b>	<b>436.5%</b>	<b>(561,313)</b>	<b>430.4%</b>	<b>(433,489)</b>	<b>-22.8%</b>	<b>(1,340,849)</b>	<b>136.1%</b>	<b>(1,308,370)</b>	<b>130.4%</b>
	21.3%		18.7%		18.0%		18.9%		12.6%		12.7%	6.14%

Cottonwood Heights City  
2021 proposed Adopted Budget  
Capital Projects Fund

Cottonwood Heights City	2018-2019	Actual to Budget	2019-2020	Adopted Budget 2019 to 2020	2019-2020	Adopted Budget 2019 to 2020	2019-2020	Projection to Budget	5-May	Tentative Budget	2020-2021	Adopted Budget
Fund Detail	Actual	% Change	Adopted Budget	% Change	Adjusted Budget	% Change	Projection	% Change	Tentative Budget	% Change	Adopted Budget	% Change
<b>Capital Projects Fund</b>												
<b>Beginning Fund Balance</b>	<b>1,972,790</b>	<b>0.0%</b>	<b>2,539,604</b>	<b>28.7%</b>	<b>2,539,604</b>	<b>28.7%</b>	<b>2,539,604</b>	<b>0.0%</b>	<b>1,410,791</b>	<b>-44.4%</b>	<b>1,410,791</b>	<b>-44.4%</b>
<b>Revenues</b>												
<b>Revenues</b>												
Federal Grants (CDBG Funds)	-	100.0%		100.0%		100.0%	-	100.0%	-	100.0%	-	100.0%
State Grants	10,000	100.0%	200,000	100.0%	443,400	100.0%	443,400	0.0%	-	-100.0%	-	-100.0%
SL Co Grants	1,371,466	-4.9%	600,000	-58.4%	629,587	-56.3%	629,587	0.0%	-	-100.0%	-	-100.0%
Impact Fees Storm Drains	54,658	100.0%	92,500	100.0%	92,500	100.0%	92,500	0.0%	-	-100.0%	-	-100.0%
Impact Fees Transportation	20,315	100.0%		100.0%		100.0%		100.0%	-	-100.0%	-	-100.0%
Other Revenues	-	100.0%	1,500,000	100.0%	1,500,000	100.0%	1,500,000	0.0%	-	-100.0%	-	-100.0%
Interest Revenues	25,786	100.0%		100.0%		100.0%	-	100.0%	-	-100.0%	-	-100.0%
<b>Total Revenues</b>	<b>1,482,225</b>	<b>2.8%</b>	<b>2,392,500</b>	<b>66.0%</b>	<b>2,665,487</b>	<b>84.9%</b>	<b>2,665,487</b>	<b>0.0%</b>	<b>-</b>	<b>-100.0%</b>	<b>-</b>	<b>-100.0%</b>
<b>Other Financing Sources</b>												
Debt Proceeds	1,859,827	0.0%		-100.0%		-100.0%		100.0%	1,975,000	100.0%	1,975,000	100.0%
Transfers In	1,307,800	0.0%	1,232,762	-5.7%	1,832,762	40.1%	1,832,762	0.0%	1,832,762	0.0%	1,832,762	0.0%
Use of Fund Balance	-	100.0%		100.0%		100.0%	-	100.0%	-	100.0%	-	100.0%
<b>Total Other Sources</b>	<b>3,167,627</b>	<b>0.0%</b>	<b>1,232,762</b>	<b>-61.1%</b>	<b>1,832,762</b>	<b>-42.1%</b>	<b>1,832,762</b>	<b>0.0%</b>	<b>3,807,762</b>	<b>107.8%</b>	<b>3,807,762</b>	<b>107.8%</b>
<b>Grand Total Revenues and Other Financing Sources</b>	<b>4,649,852</b>	<b>0.9%</b>	<b>3,625,262</b>	<b>-21.3%</b>	<b>4,498,249</b>	<b>-2.4%</b>	<b>4,498,249</b>	<b>0.0%</b>	<b>3,807,762</b>	<b>-15.4%</b>	<b>3,807,762</b>	<b>-15.4%</b>
<b>Expenditures</b>												
<b>Expenditures</b>												
Pavement Management	1,233,525	41.0%	793,000	-9.4%	793,000	-9.4%	793,000	0.0%	1,631,710	105.8%	1,631,710	105.8%
Striping	48,819	-55.9%	100,000	-9.7%	100,000	-9.7%	100,000	0.0%	100,000	0.0%	100,000	0.0%
Ft Union / Highland Intersection	3,918	-96.1%		-100.0%	96,083	-3.9%	96,083	0.0%	-	-100.0%	-	-100.0%
2300 Roundabout	63,977	-75.4%		-100.0%	195,819	-24.6%	195,819	0.0%	-	-100.0%	-	-100.0%
Sidewalk Replacement	49,923	-0.2%	50,000	0.0%	50,000	0.0%	50,000	0.0%	-	-100.0%	-	-100.0%
Mountain View Park	17,278	-84.3%		-100.0%	120,522	9.6%	120,522	0.0%	-	-100.0%	-	-100.0%
Hazard Mitigation	15,000	0.0%	15,000	0.0%	15,000	0.0%	15,000	0.0%	25,000	66.7%	25,000	66.7%
Manhole Raising	-	100.0%		100.0%		100.0%		100.0%	-	100.0%	-	100.0%
Highland Access Ramp	-	-100.0%		-100.0%	120,615	0.0%	120,615	0.0%	-	-100.0%	-	-100.0%
Wasatch Park & Ride	100	-100.0%		-100.0%	269,285	0.0%	269,285	0.0%	-	-100.0%	-	-100.0%
2700 E Paving & Sidewalk	185,506	-58.8%	52,362	-88.4%	52,362	-88.4%	52,362	0.0%	-	-100.0%	-	-100.0%
Ferguson Canyon Outfall Line	-	-100.0%	200,000	0.0%	200,000	0.0%	200,000	0.0%	-	-100.0%	-	-100.0%
Police Equipment / Vehicles	1,860,227	0.0%		-100.0%		-100.0%		100.0%	1,975,000	100.0%	1,975,000	100.0%
Storm Water Master Plan and Facilities Update	-	100.0%	92,500	100.0%	92,500	100.0%	92,500	0.0%	-	-100.0%	-	-100.0%
Scottish Drive	-	100.0%	595,400	100.0%	595,400	100.0%	595,400	0.0%	-	-100.0%	-	-100.0%
3000 E Overlay	-	100.0%	162,000	100.0%	162,000	100.0%	162,000	0.0%	-	-100.0%	-	-100.0%
Bonneville Shoreline Trail	-	100.0%	1,650,000	100.0%	1,650,000	100.0%	1,650,000	0.0%	(212,500)	-112.9%	(212,500)	-112.9%
Ferguson Canyon Nature Park & Dog Park Match	-	100.0%	125,000	100.0%	125,000	100.0%	125,000	0.0%	425,000	240.0%	425,000	240.0%
East Jordan Canal Trail	-	100.0%	225,000	100.0%	225,000	100.0%	225,000	0.0%	-	-100.0%	-	-100.0%
Misc. Trail	-	100.0%	-	100.0%	423,276	100.0%	423,276	0.0%	-	-100.0%	-	-100.0%
Big Cottonwood Trail Maintenance	-	100.0%	-	100.0%	-	100.0%	-	100.0%	83,682	100.0%	83,682	100.0%
Other Projects	85,567	90.1%		-100.0%	76,500	70.0%	76,500	0.0%	-	-100.0%	-	-100.0%
<b>Total Expenditures</b>	<b>4,083,039</b>	<b>-18.2%</b>	<b>4,060,262</b>	<b>-18.6%</b>	<b>5,627,062</b>	<b>12.8%</b>	<b>5,627,062</b>	<b>0.0%</b>	<b>4,027,892</b>	<b>-28.4%</b>	<b>4,027,892</b>	<b>-28.4%</b>
<b>Grand Total Budgeted Expenditures and Other Uses</b>	<b>4,083,039</b>	<b>-18.2%</b>	<b>4,060,262</b>	<b>-18.6%</b>	<b>5,627,062</b>	<b>12.8%</b>	<b>5,627,062</b>	<b>0.0%</b>	<b>4,027,892</b>	<b>-28.4%</b>	<b>4,027,892</b>	<b>-28.4%</b>
<b>Total Ending Fund Balance</b>	<b>2,539,604</b>	<b>59.4%</b>	<b>2,104,604</b>	<b>32.1%</b>	<b>1,410,791</b>	<b>-11.5%</b>	<b>1,410,791</b>	<b>0.0%</b>	<b>1,190,661</b>	<b>-15.6%</b>	<b>1,190,661</b>	<b>-15.6%</b>
<b>Net Change to Fund Balance</b>	<b>566,813</b>	<b>-249.4%</b>	<b>(435,000)</b>	<b>14.7%</b>	<b>(1,128,813)</b>	<b>197.6%</b>	<b>(1,128,813)</b>	<b>0.0%</b>	<b>(220,130)</b>	<b>-80.5%</b>	<b>(220,130)</b>	<b>-80.5%</b>

Cottonwood Heights City  
2021 proposed Adopted Budget  
Debt Service Fund

Cottonwood Heights City		Projection to		Adopted Budget		Adopted Budget		Projection to		Adopted Budget
Fund Detail	2018-2019	Budget	2019-2020	2019 to 2020	2019-2020	2019 to 2020	2019-2020	Budget	2020-2021	Adopted Budget
Debt Service Fund	Actual	% Change	Adopted Budget	% Change	Adjusted Budget	% Change	Projection	% Change	Adopted Budget	% Change
Beginning Fund Balance	618	0.0%	0	-99.9%	0	-99.9%	0	0.0%	0	0.0%
<b>Revenues</b>										
Other Revenues	-	100.0%	-	100.0%	-	100.0%	-	100.0%	500	100.0%
Interest Revenues	-	100.0%	-	100.0%	-	100.0%	-	100.0%	-	100.0%
<b>Total Revenues</b>	<b>-</b>	<b>100.0%</b>	<b>-</b>	<b>100.0%</b>	<b>-</b>	<b>100.0%</b>	<b>-</b>	<b>100.0%</b>	<b>500</b>	<b>100.0%</b>
<b>Other Financing Sources</b>										
Transfers In	1,737,595	0.0%	1,863,822	7.2%	1,863,822	7.3%	1,863,822	0.0%	1,858,543	-0.3%
Proceeds from Lease Return	902,250	0.0%	-	-100.0%	-	-100.0%	-	100.0%	1,109,006	100.0%
Use of Fund Balance	-	100.0%	-	100.0%	-	100.0%	-	100.0%	-	100.0%
<b>Total Other Sources</b>	<b>2,639,845</b>	<b>0.0%</b>	<b>1,863,822</b>	<b>-29.4%</b>	<b>1,863,822</b>	<b>-29.4%</b>	<b>1,863,822</b>	<b>0.0%</b>	<b>2,967,549</b>	<b>59.2%</b>
<b>Grand Total Revenues and Other Financing Sources</b>	<b>2,639,845</b>	<b>0.0%</b>	<b>1,863,822</b>	<b>-29.4%</b>	<b>1,863,822</b>	<b>-29.4%</b>	<b>1,863,822</b>	<b>0.0%</b>	<b>2,968,049</b>	<b>59.2%</b>
<b>Expenditures</b>										
Police Vehicle Lease Principal	295,390	6.5%	375,000	35.2%	375,000	27.0%	375,000	0.0%	375,821	0.2%
Police Vehicle Lease Interest	17,897	-0.8%	51,704	186.5%	51,704	188.9%	51,704	0.0%	41,278	-20.2%
Public Works Vehicle Lease Principal	269,116	0.0%	273,579	1.7%	273,579	1.7%	273,579	0.0%	278,115	1.7%
Public Works Vehicle Lease Interest	41,102	0.0%	36,639	-10.9%	36,639	-10.9%	36,639	0.0%	32,104	-12.4%
Building Bond 2014 Principal	370,000	0.0%	375,000	1.4%	375,000	1.4%	375,000	0.0%	385,000	2.7%
Building Bond 2014 Interest	548,406	0.1%	540,550	-1.4%	540,550	-1.4%	540,550	0.0%	532,950	-1.4%
Building Bond 2016 Principal	100,000	0.0%	100,000	0.0%	100,000	0.0%	100,000	0.0%	105,000	5.0%
Building Bond 2016 Interest	114,350	0.0%	111,350	-2.6%	111,350	-2.6%	111,350	0.0%	108,275	-2.8%
Payoff 2016 Police Vehicle Lease	884,202	-2.0%	-	-100.0%	-	-100.0%	-	100.0%	1,109,006	100.0%
Other Expenses	-	-100.0%	-	-100.0%	-	100.0%	-	100.0%	500	100.0%
<b>Total Expenditures</b>	<b>2,640,462</b>	<b>0.0%</b>	<b>1,863,822</b>	<b>-29.4%</b>	<b>1,863,822</b>	<b>-29.4%</b>	<b>1,863,822</b>	<b>0.0%</b>	<b>2,968,049</b>	<b>59.2%</b>
<b>Total Ending Fund Balance</b>	<b>0</b>	<b>-99.9%</b>	<b>0</b>	<b>-99.9%</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>-51.4%</b>
<b>Net Change to Fund Balance</b>	<b>(617)</b>	<b>100.0%</b>	<b>-</b>	<b>100.0%</b>	<b>-</b>	<b>-100.0%</b>	<b>-</b>	<b>100.0%</b>	<b>(0)</b>	<b>100.0%</b>

Cottonwood Heights City  
2021 proposed Adopted Budget  
CDRA Fund

Cottonwood Heights City		Actual to		Adopted Budget		Budget		Projection to		Adopted Budget
Fund Detail	2018-2019	Budget	2019-2020	2019 to 2020	2019-2020	2018 to 2019	2019-2020	Budget	2020-2021	Adopted Budget
CDRA Fund	Actual	% Change	Adopted Budget	% Change	Adjusted Budget	% Change	Projection	% Change	Adopted Budget	% Change
<b>Beginning Fund Balance</b>	<b>1,802,828</b>	<b>0.0%</b>	<b>2,665,127</b>	<b>47.8%</b>	<b>2,665,127</b>	<b>47.8%</b>	<b>2,665,127</b>	<b>0.0%</b>	<b>1,936,568</b>	<b>-27.3%</b>
<b>Revenues</b>										
<b>Revenues</b>										
Property Tax	61,355	100.0%	-	100.0%	-	100.0%	57,963	100.0%	90,000	100.0%
Intergovernmental	7,000,000	-9.7%	-	-100.0%	-	-100.0%	750,000	100.0%	-	100.0%
Other Revenue	-	100.0%	-	100.0%	-	100.0%	-	100.0%	-	100.0%
Interest Revenues	95,332	100.0%	10,000	100.0%	10,000	100.0%	24,572	145.7%	10,000	0.0%
<b>Total Revenues</b>	<b>7,156,686</b>	<b>-7.7%</b>	<b>10,000</b>	<b>-99.9%</b>	<b>10,000</b>	<b>-99.9%</b>	<b>832,535</b>	<b>8225.4%</b>	<b>100,000</b>	<b>900.0%</b>
<b>Other Financing Sources</b>										
Bond Proceeds	-	100.0%	-	100.0%	-	100.0%	-	100.0%	-	100.0%
Transfers In	-	100.0%	-	100.0%	-	100.0%	-	100.0%	-	100.0%
Use of Fund Balance	-	-100.0%	-	-100.0%	-	-100.0%	-	100.0%	-	100.0%
<b>Total Other Sources</b>	<b>-</b>	<b>-100.0%</b>	<b>-</b>	<b>-100.0%</b>	<b>-</b>	<b>-100.0%</b>	<b>-</b>	<b>100.0%</b>	<b>-</b>	<b>100.0%</b>
<b>Grand Total Revenues and Other Financing Sources</b>	<b>7,156,686</b>	<b>-8.8%</b>	<b>10,000</b>	<b>-99.9%</b>	<b>10,000</b>	<b>-99.9%</b>	<b>832,535</b>	<b>8225.4%</b>	<b>100,000</b>	<b>900.0%</b>
<b>Expenditures</b>										
Professional Services	76,145	-23.9%	100,000	0.0%	100,000	0.0%	29,337	-70.7%	100,000	0.0%
Parking Structure Funding	6,218,242	-19.8%	1,750,000	-77.4%	1,531,758	-80.2%	1,531,758	0.0%	-	-100.0%
Other Expenses	-	100.0%	-	100.0%	-	100.0%	-	100.0%	-	100.0%
<b>Total Expenditures</b>	<b>6,294,387</b>	<b>-19.8%</b>	<b>1,850,000</b>	<b>-76.4%</b>	<b>1,631,758</b>	<b>-79.2%</b>	<b>1,561,094</b>	<b>-4.3%</b>	<b>100,000</b>	<b>-93.9%</b>
<b>Transfers Out</b>										
Contribution to Fund Balance		100.0%	-	100.0%	-	100.0%		100.0%	-	100.0%
<b>Total Other Financing Uses</b>	<b>-</b>	<b>100.0%</b>	<b>-</b>	<b>100.0%</b>	<b>-</b>	<b>100.0%</b>	<b>-</b>	<b>100.0%</b>	<b>-</b>	<b>100.0%</b>
<b>Grand Total Budeted Expenditures and Other Uses</b>	<b>6,294,387</b>	<b>-19.8%</b>	<b>1,850,000</b>	<b>-76.4%</b>	<b>1,631,758</b>	<b>-79.2%</b>	<b>1,561,094</b>	<b>-4.3%</b>	<b>100,000</b>	<b>-93.9%</b>
<b>Total Ending Fund Balance</b>	<b>2,665,127</b>	<b>47.8%</b>	<b>825,127</b>	<b>-54.2%</b>	<b>1,043,369</b>	<b>-42.1%</b>	<b>1,936,568</b>	<b>85.6%</b>	<b>1,936,568</b>	<b>85.6%</b>
<b>Net Change to Fund Balance</b>	<b>862,299</b>	<b>100.0%</b>	<b>(1,840,000)</b>	<b>100.0%</b>	<b>(1,621,758)</b>	<b>100.0%</b>	<b>(728,559)</b>	<b>-55.1%</b>	<b>-</b>	<b>-100.0%</b>

Budget Comparison 2019/2020 Budget  
 Year - Original Adopted Budgets  
 General Fund

City	Population	Fire & Police & City Property Tax Rate	Community & Economic Development													
			\$ per Population	HR & Recorder	\$ per Population	Elections	\$ per Population	City Hall	\$ per Population	Community Events	\$ per Population	Mayor / Executive / Administration	\$ per Population	Communications	\$ per Population	
Cottonwood Heights	34,117	0.002002	1,009,357	29.59	400,594	11.74	60,000	1.76	378,500	11.09	138,107	4.05	552,317	16.19	-	-
Draper	48,319	0.001268	2,542,280	52.61	393,620	8.15	-	-	-	-	-	-	3,968,110	82.12	-	-
Herriman	44,877	0.003995	2,460,751	54.83	1,031,121	22.98	-	-	-	-	-	-	668,835	14.90	969,690	21.61
Holladay	30,697	0.001235	961,272	31.31	-	-	41,876	1.36	101,500	3.31	213,768	6.96	1,032,804	33.65	-	-
Midvale	33,636	0.002853	1,429,100	42.49	798,500	23.74	-	-	-	-	336,000	9.99	614,600	18.27	-	-
Millcreek	61,270	0.003643	1,186,005	19.36	362,533	5.92	-	-	1,565,000	25.54	430,906	7.03	214,104	3.49	254,900	4.16
Murray	49,308	0.002249	1,804,120	36.59	541,492	10.98	-	-	-	-	-	-	481,741	9.77	-	-
Riverton	44,419	0.003472	1,275,550	28.72	988,800	22.26	-	-	907,200	20.42	149,000	3.35	308,060	6.94	-	-
Salt Lake City	200,591	0.003878	27,315,496	136.18	2,800,540	13.96	-	-	-	-	-	-	3,760,985	18.75	-	-
Sandy	96,901	0.001337	3,110,816	32.10	1,391,254	14.36	213,255	2.20	1,429,652	14.75	-	-	1,904,953	19.66	-	-
South Jordan	74,149	0.001802	2,746,958	37.05	1,053,443	14.21	-	-	831,989	11.22	844,482	11.39	2,276,978	30.71	811,038	10.94
South Salt Lake	25,365	0.001715	5,571,400	219.65	-	-	-	-	887,900	35.00	199,500	7.87	2,227,700	87.83	-	-
Taylorsville	60,192	0.002689	1,659,580	27.57	2,113,271	35.11	-	-	577,055	9.59	153,550	2.55	160,253	2.66	-	-
West Jordan	116,046	0.001999	3,418,494	29.46	562,524	4.85	-	-	-	-	-	-	909,281	7.84	-	-
West Valley City	136,401	0.003508	2,116,810	15.52	1,537,685	11.27	231,800	1.70	2,718,706	19.93	-	-	970,215	7.11	913,781	6.70
<b>Total</b>	<b>1,056,288</b>		<b>58,607,989</b>	<b>55.48</b>	<b>13,975,377</b>	<b>13.23</b>	<b>546,931</b>	<b>0.52</b>	<b>9,397,502</b>	<b>8.90</b>	<b>2,465,313</b>	<b>2.33</b>	<b>20,050,936</b>	<b>18.98</b>	<b>2,949,409</b>	<b>2.79</b>
Average (including all cities)				55.48		13.23		0.52		8.90		2.33		18.98		2.79
Population with costs			1,056,288	Pop	1,000,226	Pop	298,116	Pop	563,511	Pop	363,845	Pop	1,056,288	Pop	316,697	Pop
Cost of Function			58,607,989	Cost	13,975,377	Cost	546,931	Cost	9,397,502	Cost	2,465,313	Cost	20,050,936	Cost	2,949,409	Cost
Average (only cities with costs)				55.48		13.97		1.83		16.68		6.78		18.98		9.31
Low				15.52		4.85		1.36		3.31		2.55		2.66		4.16
High				219.65		35.11		2.20		35.00		11.39		87.83		21.61
Cottonwood Heights				29.59		11.74		1.76		11.09		4.05		16.19		-

**Assumptions:**

- \* Population comes from November Utah State Tax Commission numbers used to distribute Sales Tax Data. Tax Rates are from the 2019 tax year based on certified tax rates including Judgement Levy if any. If there is a Police District or Fire District that Tax Rate is added to the City Tax Rate for comparative purposes.
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Budget Comparison 2019/2020 Budget  
 Year - Original Adopted Budgets  
 General Fund

City	Population	Fire & Police & City Property Tax Rate	Fire & Police & City Property Tax Rate													
			Council / Legislative	\$ per Population	Planning Commission	\$ per Population	Justice Courts	\$ per Population	Attorney	\$ per Population	Finance / Treasurer	\$ per Population	IT	\$ per Population	911 Comm	\$ per Population
Cottonwood Heights	34,117	0.002002	377,754	11.07	8,000	0.23	420,000	12.31	220,000	6.45	411,536	12.06	644,014	18.88	-	-
Draper	48,319	0.001268	329,770	6.82	-	-	632,900	13.10	-	-	989,160	20.47	-	-	-	-
Herriman	44,877	0.003995	239,768	5.34	30,300	0.68	281,375	6.27	367,000	8.18	725,450	16.17	619,625	13.81	-	-
Holladay	30,697	0.001235	185,722	6.05	7,805	0.25	823,902	26.84	150,000	4.89	24,000	0.78	-	-	-	-
Midvale	33,636	0.002853	352,900	10.49	-	-	793,900	23.60	628,200	18.68	385,300	11.45	805,850	23.96	-	-
Millcreek	61,270	0.003643	353,000	5.76	-	-	170,000	2.77	570,674	9.31	224,500	3.66	317,000	5.17	-	-
Murray	49,308	0.002249	310,906	6.31	-	-	1,043,689	21.17	757,736	15.37	333,561	6.76	1,353,861	27.46	-	-
Riverton	44,419	0.003472	75,350	1.70	-	-	54,000	1.22	274,425	6.18	-	-	860,850	19.38	-	-
Salt Lake City	200,591	0.003878	4,403,611	21.95	-	-	4,667,126	23.27	7,117,830	35.48	8,253,528	41.15	-	-	8,271,454	41.24
Sandy	96,901	0.001337	913,252	9.42	-	-	1,375,158	14.19	1,537,786	15.87	1,929,973	19.92	-	-	-	-
South Jordan	74,149	0.001802	-	-	-	-	666,968	8.99	1,213,774	16.37	2,435,547	32.85	1,724,639	23.26	-	-
South Salt Lake	25,365	0.001715	186,900	7.37	-	-	802,200	31.63	685,800	27.04	-	-	-	-	492,000	19.40
Taylorsville	60,192	0.002689	302,326	5.02	-	-	1,955,506	32.49	-	-	-	-	-	-	-	-
West Jordan	116,046	0.001999	321,612	2.77	-	-	869,404	7.49	1,738,469	14.98	941,069	8.11	1,774,844	15.29	-	-
West Valley City	136,401	0.003508	652,167	4.78	-	-	1,976,944	14.49	4,327,790	31.73	1,982,329	14.53	2,086,924	15.30	-	-
<b>Total</b>	<b>1,056,288</b>		<b>9,005,038</b>	<b>8.53</b>	<b>46,105</b>	<b>0.04</b>	<b>16,533,072</b>	<b>15.65</b>	<b>19,589,484</b>	<b>18.55</b>	<b>18,635,953</b>	<b>17.64</b>	<b>10,187,607</b>	<b>9.64</b>	<b>8,763,454</b>	<b>8.30</b>
Average (including all cities)				8.53		0.04		15.65		18.55		17.64		9.64		8.30
Population with costs			982,139	Pop	109,691	Pop	1,056,288	Pop	947,777	Pop	926,312	Pop	594,223	Pop	225,956	Pop
Cost of Function			9,005,038	Cost	46,105	Cost	16,533,072	Cost	19,589,484	Cost	18,635,953	Cost	10,187,607	Cost	8,763,454	Cost
Average (only cities with costs)				9.17		0.42		15.65		20.67		20.12		17.14		38.78
Low				1.70		0.23		1.22		4.89		0.78		5.17		19.40
High				21.95		0.68		32.49		35.48		41.15		27.46		41.24
Cottonwood Heights				11.07		0.23		12.31		6.45		12.06		18.88		-

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Budget Comparison 2019/2020 Budget  
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City	Population	Fire & Police & City Property Tax Rate														
			\$ per Population	Public Services / Public Works	\$ per Population	Engineering	\$ per Population	Police	\$ per Population	Code Enforcement / Animal Services	\$ per Population	Emergency Management	\$ per Population	Facilities	\$ per Population	
Cottonwood Heights	34,117	0.002002	3,900,796	114.34	2,721,930	79.78	-	-	5,949,769	174.39	183,555	5.38	11,000	0.32	-	-
Draper	48,319	0.001268	4,135,400	85.59	4,580,670	94.80	-	-	7,654,790	158.42	-	-	-	-	1,056,210	21.86
Herriman	44,877	0.003995	4,245,637	94.61	5,016,963	111.79	1,220,880	27.21	7,231,888	161.15	-	-	-	-	-	-
Holladay	30,697	0.001235	2,623,654	85.47	2,114,800	68.89	175,000	5.70	4,937,938	160.86	351,745	11.46	-	-	-	-
Midvale	33,636	0.002853	3,929,686	116.83	1,005,450	29.89	288,600	8.58	8,410,700	250.05	403,600	12.00	-	-	703,650	20.92
Millcreek	61,270	0.003643	9,531,490	155.57	5,960,750	97.29	-	-	10,995,444	179.46	-	-	94,476	1.54	341,870	5.58
Murray	49,308	0.002249	9,444,515	191.54	3,940,705	79.92	878,397	17.81	13,504,226	273.87	-	-	-	-	-	-
Riverton	44,419	0.003472	5,715,725	128.68	1,319,775	29.71	-	-	5,870,750	132.17	-	-	-	-	500,500	11.27
Salt Lake City	200,591	0.003878	42,552,583	212.14	46,548,274	232.06	-	-	82,235,729	409.97	-	-	-	-	-	-
Sandy	96,901	0.001337	11,024,638	113.77	6,101,666	62.97	-	-	16,784,301	173.21	736,098	7.60	-	-	-	-
South Jordan	74,149	0.001802	7,764,433	104.71	5,492,774	74.08	2,381,121	32.11	9,097,226	122.69	243,103	3.28	-	-	1,398,497	18.86
South Salt Lake	25,365	0.001715	7,963,900	313.97	2,206,350	86.98	1,501,350	59.19	10,083,000	397.52	-	-	-	-	-	-
Taylorsville	60,192	0.002689	6,077,922	100.98	3,561,040	59.16	-	-	11,052,483	183.62	-	-	-	-	-	-
West Jordan	116,046	0.001999	12,172,767	104.90	9,944,840	85.70	-	-	21,736,921	187.31	629,367	5.42	-	-	-	-
West Valley City	136,401	0.003508	13,137,451	96.31	2,624,938	19.24	610,531	4.48	28,470,292	208.72	2,318,859	17.00	-	-	1,447,009	10.61
<b>Total</b>	<b>1,056,288</b>		<b>144,220,597</b>	<b>136.54</b>	<b>103,140,925</b>	<b>97.64</b>	<b>7,055,879</b>	<b>6.68</b>	<b>244,015,457</b>	<b>231.01</b>	<b>4,866,327</b>	<b>4.61</b>	<b>105,476</b>	<b>0.10</b>	<b>5,447,736</b>	<b>5.16</b>
Average (including all cities)				136.54		97.64		6.68		231.01		4.61		0.10		5.16
Population with costs			1,056,288	Pop	1,056,288	Pop	394,433	Pop	1,056,288	Pop	521,947	Pop	95,387	Pop	398,194	Pop
Cost of Function			144,220,597	Cost	103,140,925	Cost	7,055,879	Cost	244,015,457	Cost	4,866,327	Cost	105,476	Cost	5,447,736	Cost
Average (only cities with costs)				136.54		97.64		17.89		231.01		9.32		1.11		13.68
Low				85.47		19.24		4.48		122.69		3.28		0.32		5.58
High				313.97		232.06		59.19		409.97		17.00		1.54		21.86
Cottonwood Heights				114.34		79.78		-		174.39		5.38		0.32		-

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Budget Comparison 2019/2020 Budget  
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 General Fund

City	Population	Fire & Police & City Property Tax Rate		Parks & Recreation & Cemetery		Debt Service		Transfers		Non Departmental	
		Fleet	\$ per Population	\$ per Population	\$ per Population	\$ per Population	\$ per Population	\$ per Population	\$ per Population	\$ per Population	
Cottonwood Heights	34,117	0.002002	-	-	-	1,863,822	54.63	1,232,762	36.13	-	-
Draper	48,319	0.001268	-	-	4,140,990	85.70	2,793,400	57.81	2,097,770	43.42	702,450
Herriman	44,877	0.003995	-	-	4,814,705	107.29	-	-	5,584,478	124.44	-
Holladay	30,697	0.001235	-	-	767,516	25.00	467,095	15.22	856,436	27.90	-
Midvale	33,636	0.002853	-	-	420,200	12.49	-	-	1,457,000	43.32	1,809,900
Millcreek	61,270	0.003643	35,500	0.58	-	-	-	-	-	-	2,458,338
Murray	49,308	0.002249	-	-	7,334,497	148.75	2,516,077	51.03	5,194,937	105.36	543,263
Riverton	44,419	0.003472	-	-	2,919,000	65.72	-	-	900,000	20.26	222,000
Salt Lake City	200,591	0.003878	-	-	-	-	-	-	-	-	92,496,881
Sandy	96,901	0.001337	-	-	5,998,055	61.90	-	-	2,589,313	26.72	1,060,290
South Jordan	74,149	0.001802	2,621,565	35.36	3,383,201	45.63	-	-	3,184,638	42.95	-
South Salt Lake	25,365	0.001715	638,440	25.17	966,540	38.11	1,276,000	50.31	-	-	-
Taylorsville	60,192	0.002689	-	-	326,000	5.42	530,400	8.81	94,030	1.56	944,684
West Jordan	116,046	0.001999	-	-	-	-	2,235,250	19.26	950,000	8.19	1,502,373
West Valley City	136,401	0.003508	1,014,608	7.44	2,875,431	21.08	4,648,494	34.08	-	-	9,297,798
<b>Total</b>	<b>1,056,288</b>		<b>4,310,113</b>	<b>4.08</b>	<b>33,946,135</b>	<b>32.14</b>	<b>16,330,538</b>	<b>15.46</b>	<b>24,141,364</b>	<b>22.85</b>	<b>111,037,977</b>
Average (including all cities)				4.08		32.14		15.46		22.85	105.12
Population with costs			297,185	Pop	644,264	Pop	500,445	Pop	632,661	Pop	847,083
Cost of Function			4,310,113	Cost	33,946,135	Cost	16,330,538	Cost	24,141,364	Cost	111,037,977
Average (only cities with costs)				14.50		52.69		32.63		38.16	131.08
Low				0.58		5.42		8.81		1.56	5.00
High				35.36		148.75		57.81		124.44	461.12
Cottonwood Heights				-		-		54.63		36.13	-

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Budget Comparison 2019/2020 Budget  
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City	Population	<u>Fire &amp; Police &amp; City Property Tax Rate</u>	Unified Fire Service							General Fund, Police District & Fire District Costs	\$ per Population	
			Full General Fund Budget	\$ per Population	Police District	\$ per Population	City Taxable Value	Area Tax Rate	Implied Fire Cost			\$ per Population
Cottonwood Heights	34,117	0.002002	20,483,813	600.40							20,483,813	600.40
Draper	48,319	0.001268	36,017,520	745.41							36,017,520	745.41
Herriman	44,877	0.003995	31,262,829	696.63			2,431,636,142	0.001746	4,245,637	94.61	35,508,466	791.24
Holladay	30,697	0.001235	15,836,833	515.91							15,836,833	515.91
Midvale	33,636	0.002853	20,643,450	613.73			2,250,679,484	0.001746	3,929,686	116.83	24,573,136	730.56
Millcreek	61,270	0.003643	25,535,000	416.76			5,459,043,438	0.001746	9,531,490	155.57	35,066,490	572.33
Murray	49,308	0.002249	49,983,723	1,013.70							49,983,723	1,013.70
Riverton	44,419	0.003472	10,754,510	242.12	5,870,750	132.17	3,273,611,147	0.001746	5,715,725	128.68	22,340,985	502.96
Salt Lake City	200,591	0.003878	330,424,037	1,647.25							330,424,037	1,647.25
Sandy	96,901	0.001337	58,100,460	599.59							58,100,460	599.59
South Jordan	74,149	0.001802	50,172,374	676.64							50,172,374	676.64
South Salt Lake	25,365	0.001715	35,688,980	1,407.02							35,688,980	1,407.02
Taylorsville	60,192	0.002689	23,430,178	389.26			3,481,054,935	0.001746	6,077,922	100.98	29,508,100	490.23
West Jordan	116,046	0.001999	59,707,215	514.51							59,707,215	514.51
West Valley City	136,401	0.003508	85,960,562	630.20							85,960,562	630.20
<b>Total</b>	<b>1,056,288</b>		<b>854,001,484</b>	<b>808.49</b>	<b>5,870,750</b>	<b>5.56</b>			<b>29,500,460</b>	<b>0.50</b>	<b>889,372,694</b>	<b>841.98</b>
Average (including all cities)				808.49		5.56				0.50		841.98
Population with costs			1,056,288	Pop	44,419	Pop			244,394	Pop	1,056,288	Pop
Cost of Function			854,001,484	Cost	5,870,750	Cost			29,500,460	Cost	889,372,694	Cost
Average (only cities with costs)				808.49		132.17				120.71		841.98
Low				242.12		132.17				94.61		490.23
High				1,647.25		132.17				155.57		1,647.25
Cottonwood Heights				600.40		-				-		600.40

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