



## Utah League of Cities and Towns

Presentation to the  
Salt Lake City Council  
May 24, 2005



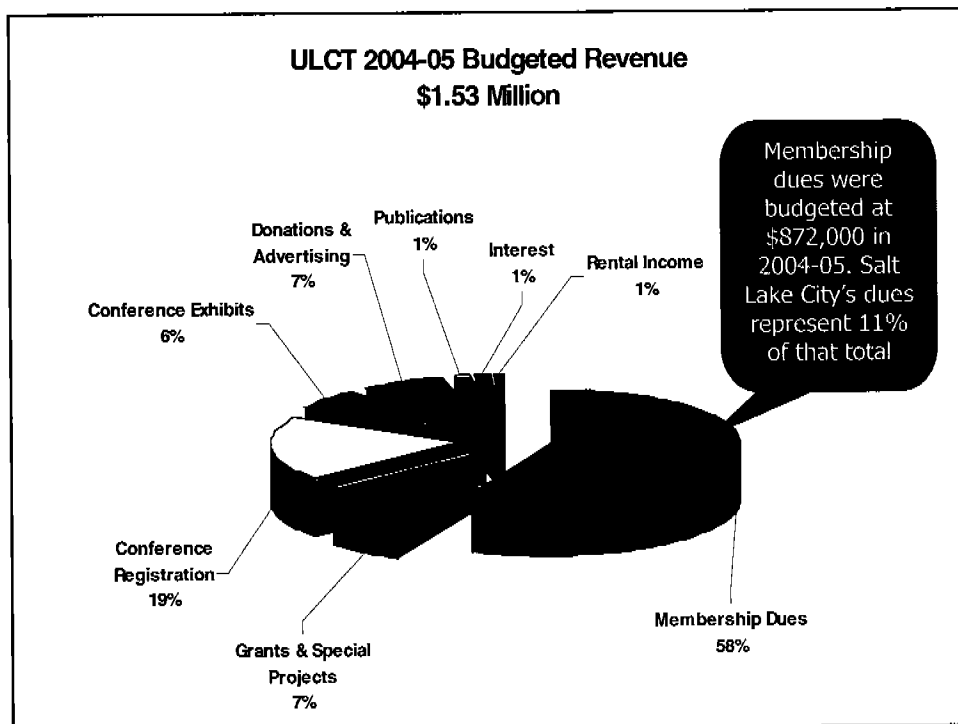
## Our Budget Process

- Tentative budget prepared by staff and presented to the League Board Treasurer and President in early April.
- Treasurer presents the tentative budget to the Board at their mid-April meeting.
- Board discusses the budget, the programs, and reviews requests for new services and/or service level decreases.
- Board reconvenes in June to adopt the final budget for the next fiscal year.

**Our 16 member Board of Directors are mayors and council members from communities throughout the state.**

## Our Fiscal Controls

- For the past five years our independent auditor has praised our fiscal controls. No major weaknesses have been noted for over 10 years, including no instances of insufficient documentation for payments.
- Checks are written by a League employee who is not authorized to sign checks.
- Each check requires two signatures – the League Executive Director and the Treasurer or President.
- The Treasurer primarily signs all checks to provide consistent oversight of expenditures. If the Treasurer is not available, then the President signs. The Treasurer is provided a report detailing checks that may be signed by the League President.
- The Treasurer reviews a monthly financial statement and check register.





## Dues Formula History

- The formula has been in place at least since 1985.
- Prior to 1988 Salt Lake City's dues were a fixed \$50,000 rather than part of the formula – all other communities were formula driven
- In 1988 the Board voted to base Salt Lake City's dues on the formula.
- The Board negotiated with the DePaulis administration to phase in the increase at \$5,000 per year until Salt Lake City's dues reached the formula level.
- Salt Lake City's dues reached the formula level in 2004-05 and from here on will be based on the formula rather than an automatic \$5,000 per year increase (We billed the formula 99,052 instead of \$100,000.)



## The Formula

- Population X 0.20
- Assessed Valuation X 0.0000030
- Sales Tax Allocation X 0.00090
  
- Population = Tax Commission Estimate
- Assessed Valuation = County Assessor
- Sales Tax Allocation = Tax Commission



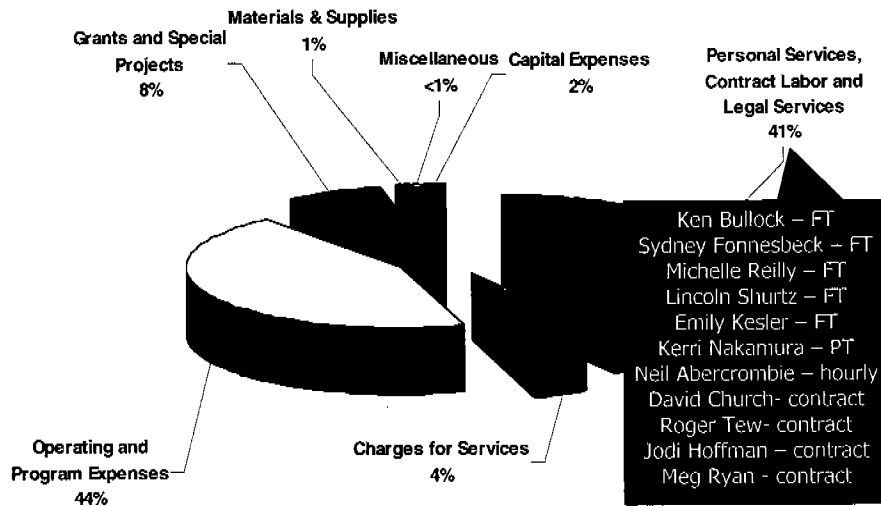
## Salt Lake's 2004-05 Dues

Assessed Valuation	Population	Sales Tax	Total Dues
10,542,475,549	181,266	34,635,725	
X 0.000003	0.20	0.0009	
\$ 31,627	\$ 36,253	\$ 31,172	\$ 99,053

Salt Lake's dues billed for 2005-06 total \$100,913. This represents a 2% increase. This is a formula driven increase.

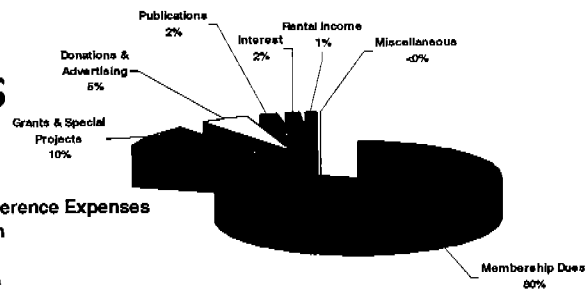
City Name	Population	2005-06 dues	% of total general expenses (2003)	Dues Per Capita
Salt Lake City	181,266	\$ 100,913	0.02%	0.56
West Valley City	111,687	\$ 47,280	0.05%	0.42
Sandy	89,319	\$ 43,566	0.08%	0.49
Provo	105,410	\$ 42,116	0.06%	0.40
Orem	87,599	\$ 39,189	0.06%	0.45
West Jordan	84,701	\$ 35,548	0.07%	0.42
Ogden	78,293	\$ 33,157	0.05%	0.42
St. George	58,382	\$ 29,400	0.06%	0.52
Murray	43,617	\$ 27,177	0.07%	0.62
Layton	60,769	\$ 26,898	0.10%	0.44
Taylorsville	58,701	\$ 22,618	0.09%	0.39
Logan	43,675	\$ 18,486	0.05%	0.42
Bountiful	41,401	\$ 17,379	0.12%	0.42
South Salt Lake	21,719	\$ 17,104	0.08%	0.79
Cottonwood Heights	36,000	\$ 16,378	N/A	0.45
Park City	7,854	\$ 15,345	0.06%	1.95
Draper	31,020	\$ 14,806	0.05%	0.48
South Jordan	33,589	\$ 14,243	0.02%	0.42
Midvale	27,166	\$ 12,704	0.09%	0.47
Roy	35,249	\$ 12,612	0.07%	0.36
Holladay	19,667	\$ 10,846	0.14%	0.55
Riverton	29,244	\$ 10,715	0.10%	0.37
Tooele	27,052	\$ 10,596	0.04%	0.39
American Fork	22,876	\$ 10,518	0.05%	0.46
Average			0.07%	0.53

# ULCT Budgeted Expenses 2004-05 \$1.53 Million

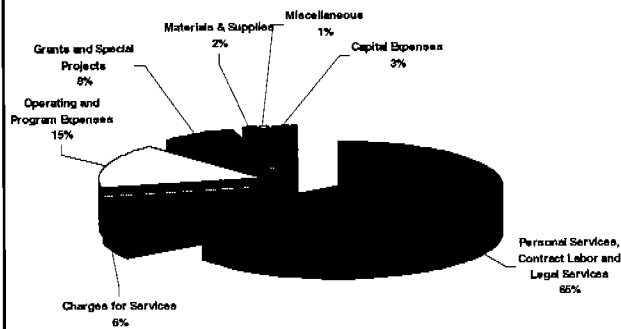


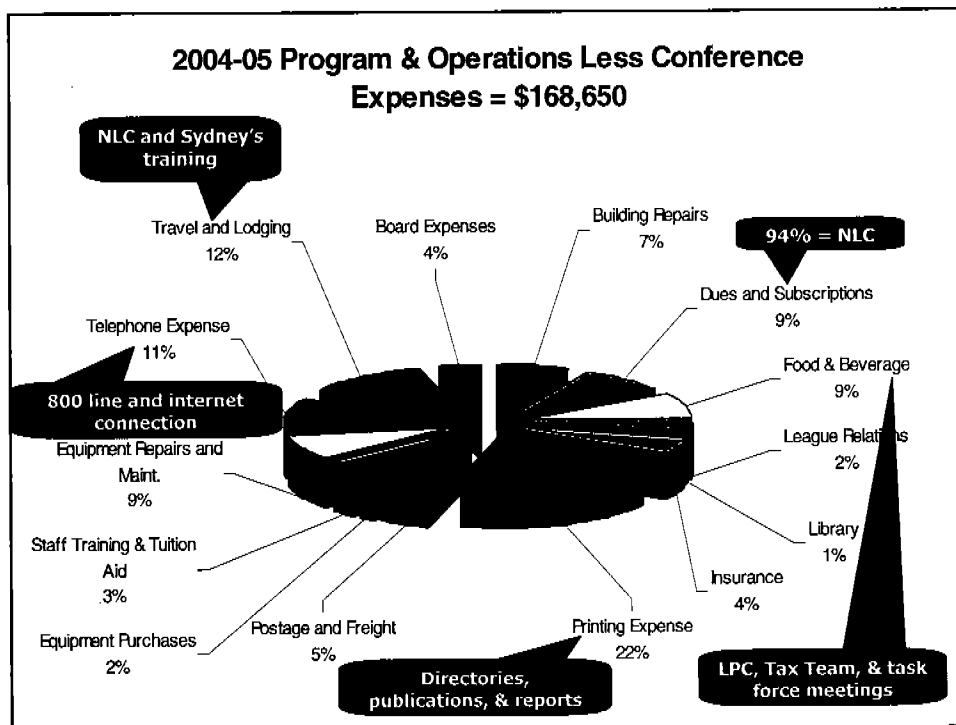
## Our Conferences Pay for Themselves

Budgeted Revenue Less Conference Revenue  
\$1.09 Million



2004-05 Expenses Less Conference Expenses  
\$1.04 Million





## Services

- Advocacy
- Conferences and Workshops
- Publications
- Training and Information Services



## Advocacy

- Legislative Team  
Lynn Pace
- Policy Committee  
Jill Remington-Love, Russell Weeks, Lynn Pace
- Sub Committees and Task Forces  
Tax Team – Rocky Fluhart, Jennifer Bruno  
RDA Task Force – Eric Jergensen, Co-Chair
- Municipal Finance Database  
Gordon Hoskins, Elwin Heilmann



## Conferences & Workshops

- Local Officials' Day at the Legislature
- National League of Cities (Twice each year)
- Mid Year Conference in St. George
- City Streets & Road Conference
- Annual Convention in Salt Lake City
- Newly Elected Officials' Workshops

Over 2,100 local officials attended our conferences last year.



## Publications

- Local Government Officials Directory
- Powers & Duties Guide
- Planning Commission Handbook
- Impact Fees Handbook
- Citizen Planner's Guide to Subdivisions
- Board of Adjustment Handbook
- Planning Commission Guide to Streets, Roads, and Traffic
- Annual Legislative Update
- Annual Municipal Finance Review (U of U publishes)
- Personnel Issues Guide (under development)



## Training & Information Services

- Land Use Training
- Budget & Finance Training
- Municipal Legal Advice
- Municipal Finance Database
- ULCT Web Pages

**We've trained on-site in 48 communities and responded to 61 requests for budget/financial information so far this budget year.**

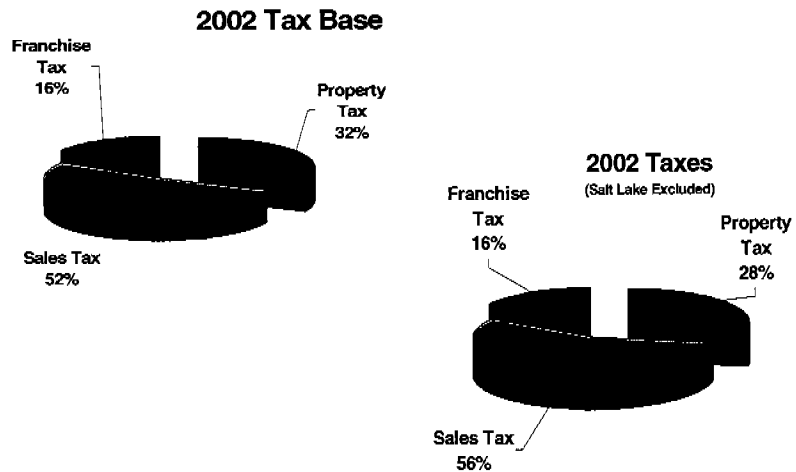
## Municipal Finance Database – Preparing for the Future

- 7-year project with State Auditor's Office and University of Utah CPPM
- Backfilled to 1992 -- entering our 13<sup>th</sup> year of data
- One-of-a-kind nationally
- Utah's municipal data of record for the US Census Bureau
- Data used in analysis by Harvard and Brigham Young Universities
- We are becoming the place where "municipal data comes together" -- expanding into income, housing, and other relevant statistics on a city-by-city basis
- Utilized by many cities and towns, as well as Office of Legislative Research, UDOT, GOPB and the media throughout the year

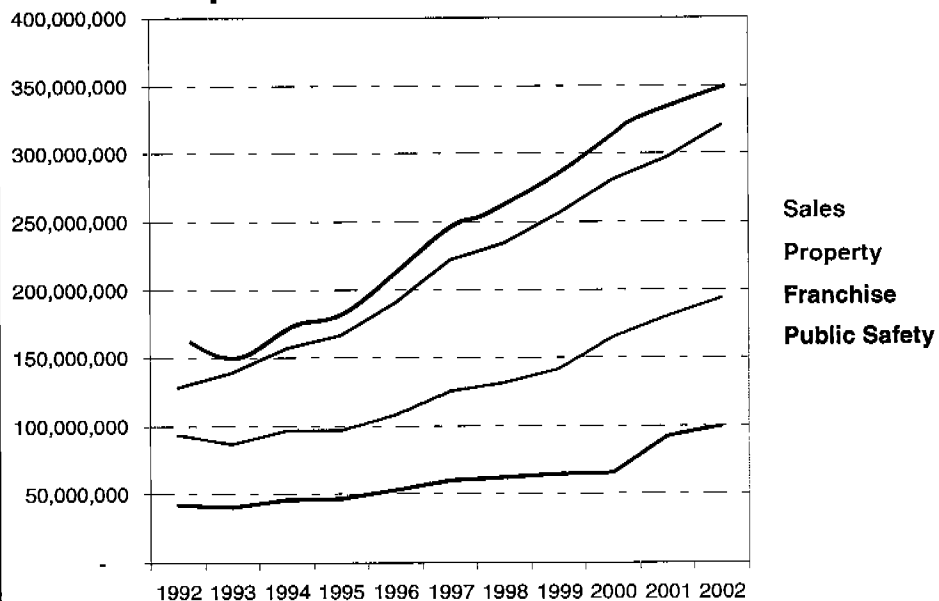
## Salt Lake City's Most Recent Request

City	Median value, 2000 Census Data	City Govt. Operations 2004 Rate (includes Discharge and Interest)	City Govt. (based on median value)	City Govt. (based on \$150,000 home value)	Total Dollar Amount (based on median value home)	Total Dollar Amount for \$150,000 home
Alta	\$373,000	0.001350	\$278.44	\$111.38	\$2,917	\$1,167
Bluffdale	\$261,500	0.001184	\$170.29	\$97.68	\$2,066	\$1,185
Draper	\$241,800	0.001327	\$176.48	\$109.48	\$1,930	\$1,197
Herriman	\$177,700	0.002268	\$221.66	\$187.11	\$1,510	\$1,275
Holladay	\$273,100	0.002043	\$306.87	\$168.55	\$1,911	\$1,050
Midvale	\$141,600	0.002579	\$300.85	\$212.77	\$1,228	\$1,300
Murray	\$159,200	0.001495	\$130.90	\$123.34	\$1,038	\$978
Riverton	\$173,000	0.001502	\$142.92	\$123.92	\$1,397	\$1,212
Salt Lake City	\$153,300	0.004653	\$392.32	\$383.87	\$1,277	\$1,250
Sandy	\$183,500	0.001844	\$186.11	\$152.13	\$1,500	\$1,226
South Jordan	\$221,800	0.001874	\$228.61	\$154.61	\$1,837	\$1,242
South Salt Lake	\$115,100	0.001417	\$89.70	\$116.90	\$766	\$998
Taylorville	\$138,100	0.001881	\$142.87	\$155.18	\$984	\$1,089
West Jordan	\$155,200	0.002695	\$230.05	\$222.34	\$1,355	\$1,310
West Valley City	\$128,600	0.002694	\$190.55	\$222.26	\$974	\$1,136
Provo	\$149,700	0.002041	\$168.05	\$168.38	\$896	\$898
St. George	\$143,200	0.001843	\$145.15	\$152.05	\$883	\$925

# ULCT Data Will Be Central to State Tax Review



## Expenses as well as Revenue





## Our Mission

- **Unity and Influence**  
Building a stronger unity between cities and towns that will serve as the basis for sharing common interests, increased support for common causes, and the exertion of an effective political influence on state and federal government decision makers.
- **Define Public Expectations**  
Define what is expected, both politically and economically, of Utah's elected officials and public managers.
- **Valued Services to All Cities and Towns**
- **Honor and Respect**
- **Proactively Meet Needs**  
Seek to identify, understand, and meet the needs encountered by today's public sector managers and elected officials.



## Questions

Thank you for your continued  
partnership.