

# CITY REPORT

Prepared by the Woodland Hills Transparency Committee

AUGUST 12, 2021

NOTE: Opinions and information published by the Transparency Committee are not official City positions. They represent the perspective of the Transparency Committee, and of the person(s) quoted or interviewed. While we strive to publish the most accurate information possible, plans and decisions can change quickly as new information is acted upon by City officials. Accordingly, the following information is accurate as of the date of publication, but beyond that time some details may become outdated.

## Let's look at our 2022 budget.

### Where is the budget posted for review?

The budget is posted on the city web site. Here's a direct link to the Documents page:

<https://www.woodlandhills-ut.gov/documents>. Once there, find **Woodland Hills City Code and Ordinances** and click on Ord. 21-18 Adopting Proposed 2022 Fiscal Year Budget, near the bottom of the list.

### How accurate are our budget numbers?

As in any budget, many of the numbers are estimates. Take our property tax revenue for example. Although we get an estimate of that revenue from the county, we don't really know how much will come in until the taxes are actually collected between November and January. In the meantime, the city just tries to be conservative and make the best educated guess possible.

### What ended up being our biggest increases over last year?

Here are some of our biggest 2022 expenditure changes:

- A \$50,000 budget transfer to set aside savings for the purchase of a new fire truck. Our main truck is 15 years old, and the average truck life is just 20 years.
- A \$32,000 increase in snowplow funds to buy a salt loader for our trucks. This investment will save us money over time.
- A \$33,000 increase in office wages to hire a part-time assistant for our city recorder. This man-hour increase was needed to address a boost in development, building permits, city committee work, and various demands related to legal action that has been taken against the city.
- Finally, \$132,000 is budgeted for attorney fees, for a couple of reasons. Last year we lost the free legal services we had been receiving for many years from the Utah League of Cities and Towns, so we had hire paid counsel. At the same time, the need for that counsel escalated



steeply due to a legal dispute in the city and issues related to it.

## Are our legal costs covered by insurance?

Not all of them. The city faces a complaint that has been filed in court. The expenses from that specific action *will* be covered by insurance, but only up to a limit. Many other legal expenses that center around that dispute *will not* be covered. Instead, those expenses must be covered by our \$132,000 in budgeted funds. In addition, the city has a few other unrelated legal items – such as developer issues – that will also be addressed with those funds.

## Does the budget show city employee salaries?

No. The budget only shows blanket accounts for salaries and wages, and each of those accounts pays for multiple employees. But the salaries of local government employees is considered public information. If you're interested, our city salary information can be found at this site: <https://transparent.utah.gov/>.

## Is this the final budget?



This tentative budget was passed by city ordinance in order to submit it to the state by the required deadline. However, because the city is requesting a tax increase, we will hold a Truth in Taxation hearing on August 24<sup>th</sup> to get resident questions and input. The city council will have the chance to respond to that hearing and make any changes before they vote to finalize the budget.

## Bottom line: How much will our taxes be going up?

By the date of our Truth in Taxation hearing, the county will have delivered an estimate of the increase to the city to be used for discussion at the meeting. The good news is that the city is using savings to absorb all but \$35,000 of our budget increases. Our budget will also be positively impacted by the number of homes added to the city this year and the increase in our property values. And obviously, the Woodland Hills portion of our tax bill will only be a small percentage of the total charged by the county.

## Watch this video to get a more detailed look at our budget.

City budgets are complicated. To help you get a better understanding of ours, here's a 12-minute video giving a line-by-line explanation of the most significant items in our budget, along with background information about them. Just click on this link: <https://youtu.be/TZkZfSlrPgM>

*This report and video were produced by Glenn Anderson for the Woodland Hills Transparency Committee. Content provided by City Councilman David Pratt and Finance Director Chris Helvey.*