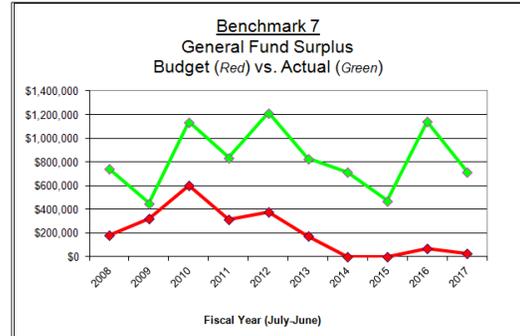
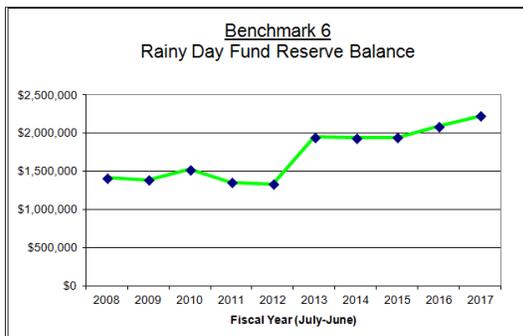
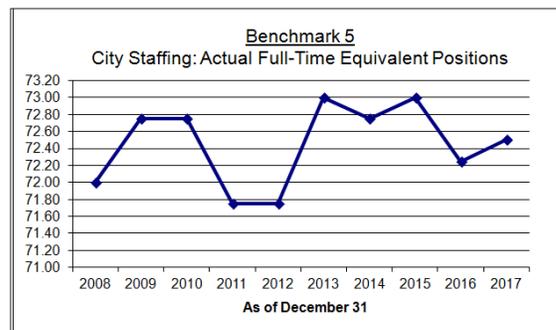
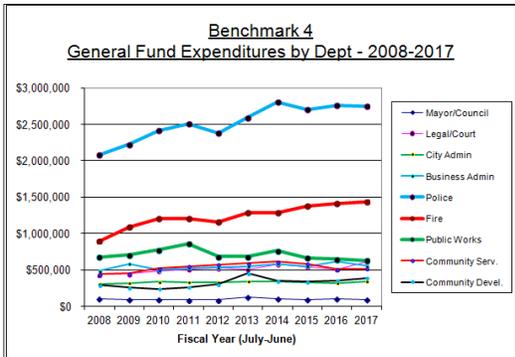
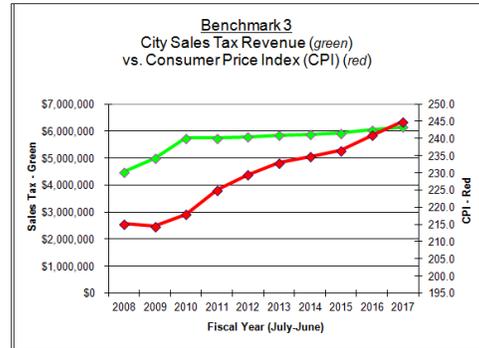
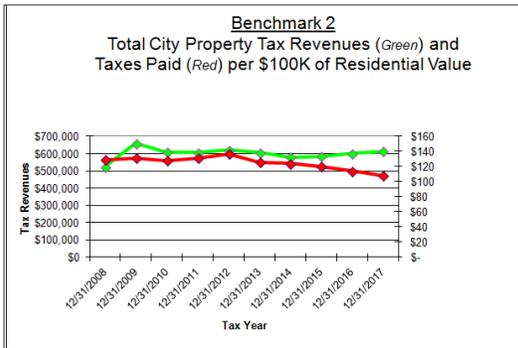
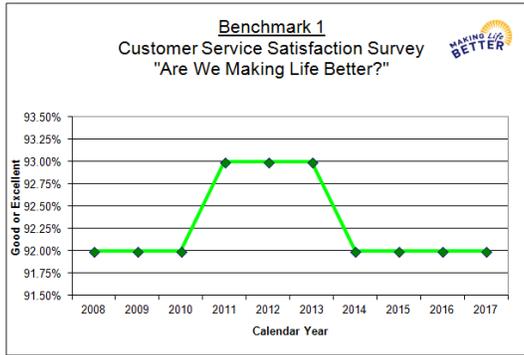


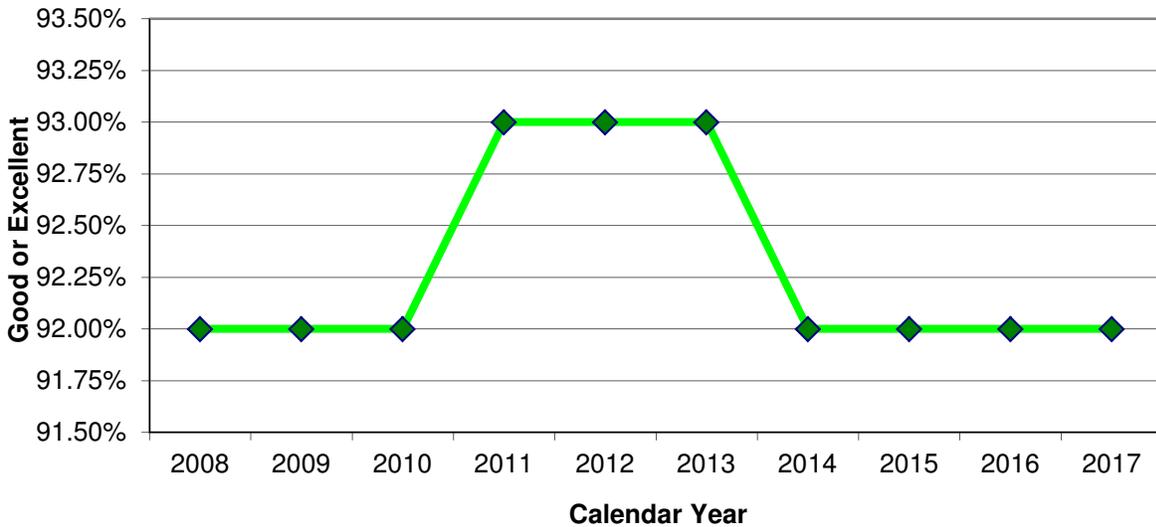


# THE 7 KEY BENCHMARK AND PERFORMANCE MEASURES OF OUR CITY SERVICE ORGANIZATION

(Click on each Benchmark chart to link and toggle to and from the detail commentary.)



## Benchmark 1 Customer Service Satisfaction Survey "Are We Making Life Better?"



### **Benchmark 1 - Customer Service Commentary:**

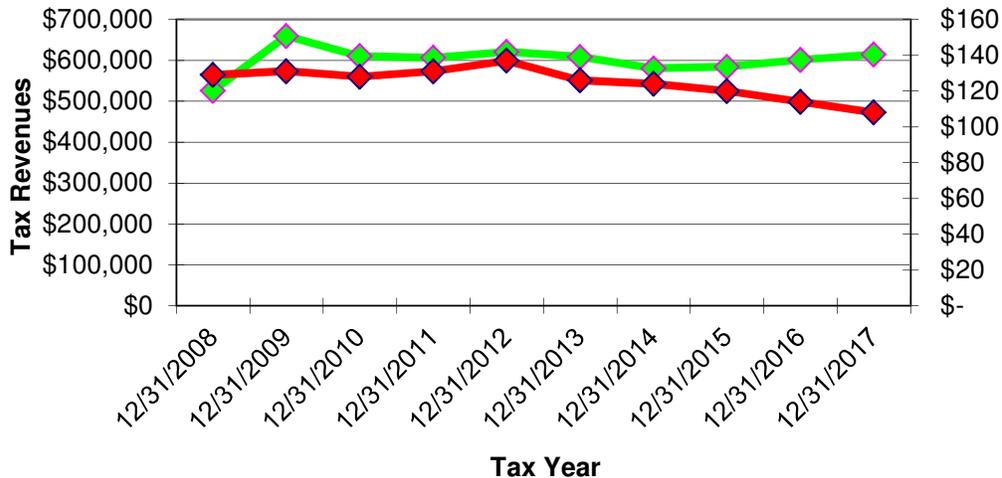
Riverdale City as a municipal government is first and foremost a service organization. As such, our first and principal priority are the 8,560 or so people who live in our city, second, the roughly 40,000 people per day who commute through, work, or shop in our city, and third, the businesses who choose to do business in Riverdale.

Our objective is simple and can be addressed with the question: Are we "Making Life Better"? If we are, wonderful, you're happy and we're happy! If we're not, please let us know what and how you'd like to see us improve, just let us know so we can get on it.

This is your government, you own it and you run it, either indirectly through your elected officials or directly to the degree that you choose to become involved in issues, initiatives, and civic activities.

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## Benchmark 2 Total City Property Tax Revenues (*Green*) and Taxes Paid (*Red*) per \$100K of Residential Value



### **Benchmark 2 - Property Taxes Commentary**

The chart illustrates both the total property tax revenues of the city (red line) as well as the actual property taxes collected by the city on a primary residence (green line) per \$100,000 of assessed value.

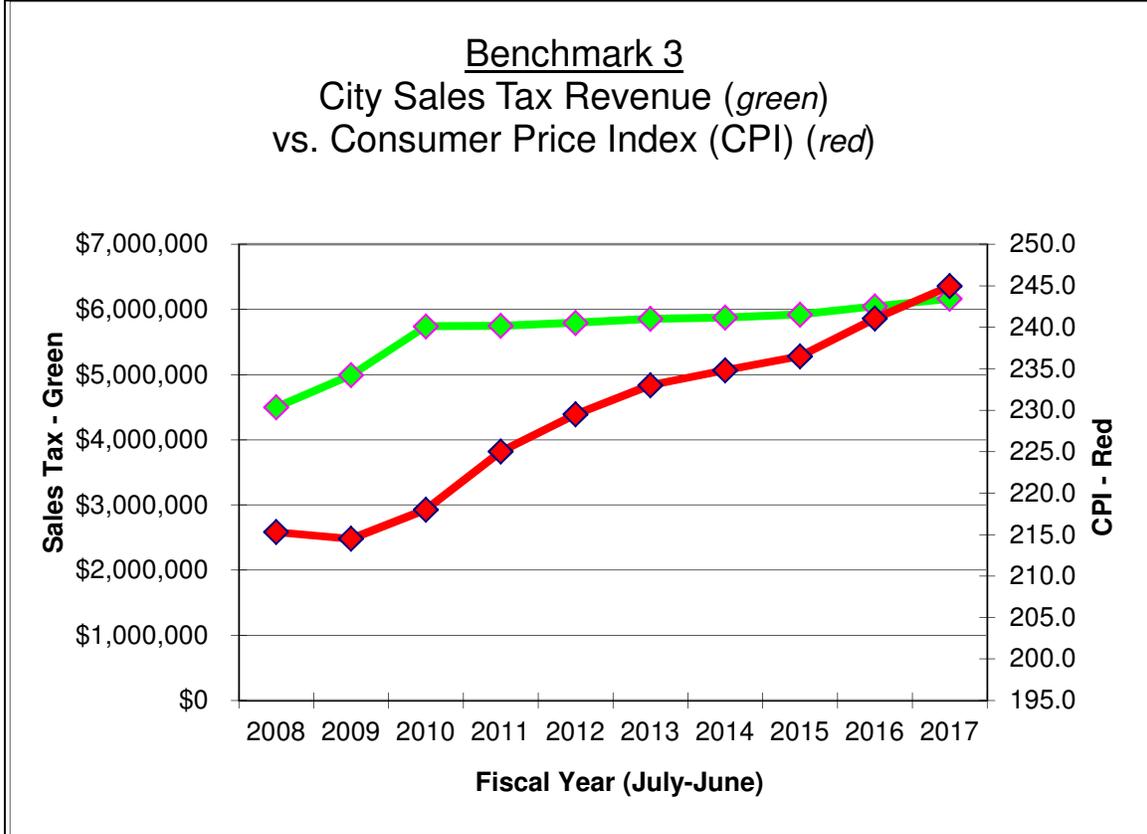
The ten year revenues trend (green) is a slight upward slope of new growth in the city being added to the tax rolls until the tax increase adopted in the fiscal year 2008 budget. This increase was followed by a substantial adjustment redirecting some Redevelopment area property taxes from the RDA agency back to the city.

The actual property taxes collected on a primary residence in Riverdale has generally stabilized over the last ten years with the exception of tax year 2007 when the city was compelled to increase the tax rate in response to the State Legislature's actions which significantly reduced our sales tax revenues.

It is our objective to manage our city property tax rate as low as possible and to strive to increase sales tax revenues to more equitably distribute the cost of city services to all who use them including the commuters and shoppers.

Your personal tax bill to Weber County would probably reflect an amount 8 to 10 times the residential amount depicted on the chart because of all the other taxing entities that levy a property tax charge.

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**Benchmark 3 - Sales Tax Revenue**

City sales tax revenue is very important to the city since it is the principal source of funding for the core services we must deliver, especially public works and public safety, police, fire and emergency medical, etc. In fairness to our residents, this tax is collected from all who shop in Riverdale thus allowing all who use the services to help pay for them.

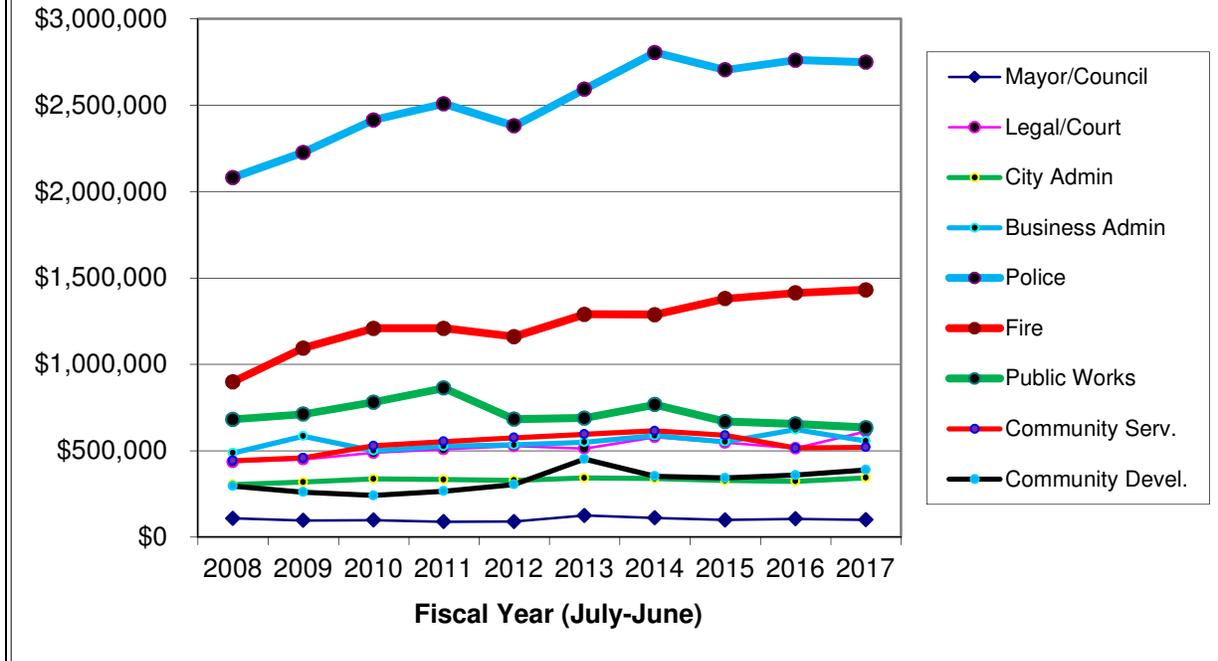
Sales tax revenue (the green line) is impacted somewhat by inflation. The trend of inflation, or CPI, (the red line) shows a slow but steady increase in the rate of inflation.

Over the last few years, however, our sales tax revenue has been impacted significantly by two opposing factors: 1) the Great Recession reversed the growth in retail sales, and 2) due to the adoption of the additional city option sales tax of 0.2% in 2009, the city has reversed our revenue downturn for the time being. Due to successful lobbying of the State Legislature in their 2012 General Session, the additional city option sales tax expires by state statute at the end of June 2030.

The downturn in revenue in 2007-2008 is due to the State Legislature’s decision (SB35) that more of our local sales tax revenue should be shared with other cities because of our small resident population. This results in sharing about \$0.40 of each local sales tax dollar with other cities, we keep \$0.60. This law is not temporary but is a permanent revenue sharing mandate which has forced our city to become even more fiscally sound and careful in the use of resources.

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## Benchmark 4 General Fund Expenditures by Dept - 2008-2017



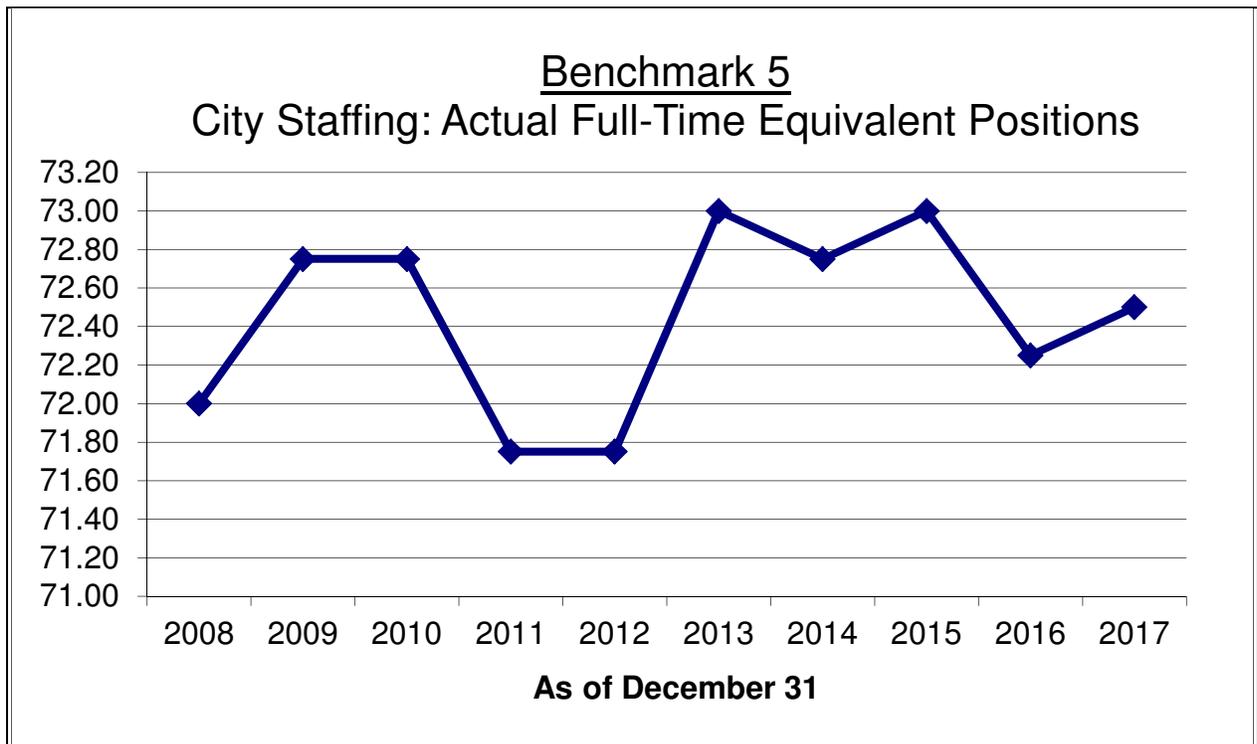
### **Benchmark 4 – General Fund Expenditures by Department**

The fourth of the seven key benchmark measures of our performance are expenditures by department to provide city services. Ten years of actual history are depicted. These expenditures are funded in large part by sales tax revenues along with property tax revenues, court fines, etc. One of the principal reasons for our existence as a city is to provide services for our residents, customers, and taxpayers that they couldn't reasonably provide for themselves in a more efficient manner. Thus, Police, Fire and Public Works (which includes Streets, Parks and Trails) are deemed to be core services, additionally our Community Services operations provides recreation programs and the Senior's programs. Much of the work of the other departments is to aid and facilitate delivery of these core services and represent overhead, which we strive to minimize.

Of particular importance to us as we evaluate this would be the slope of the trend lines over a period of time, the reasons for their changes, and the prospects for sustainability.

Two key points to note about this graph: 1) it does not include any credits against expenditures for offsetting revenues, and 2) it does not include the enterprise Utility funds (Water, Sewer, Storm Sewer and Garbage) which are covered by user fees, not the General Fund, and function essentially as successful separate business units.

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### **Benchmark 5 - City Staffing - Actual Full-Time Equivalent (FTE)**

The fifth benchmark represents the number of full-time equivalent positions actually in service delivery through the various departments of the city. This benchmark is vital because of the very substantial collective costs of salaries and the associated benefits provided to the employees in the work place. In a service organization such as our city, and in other service organizations, these costs generally represent the single largest expense.

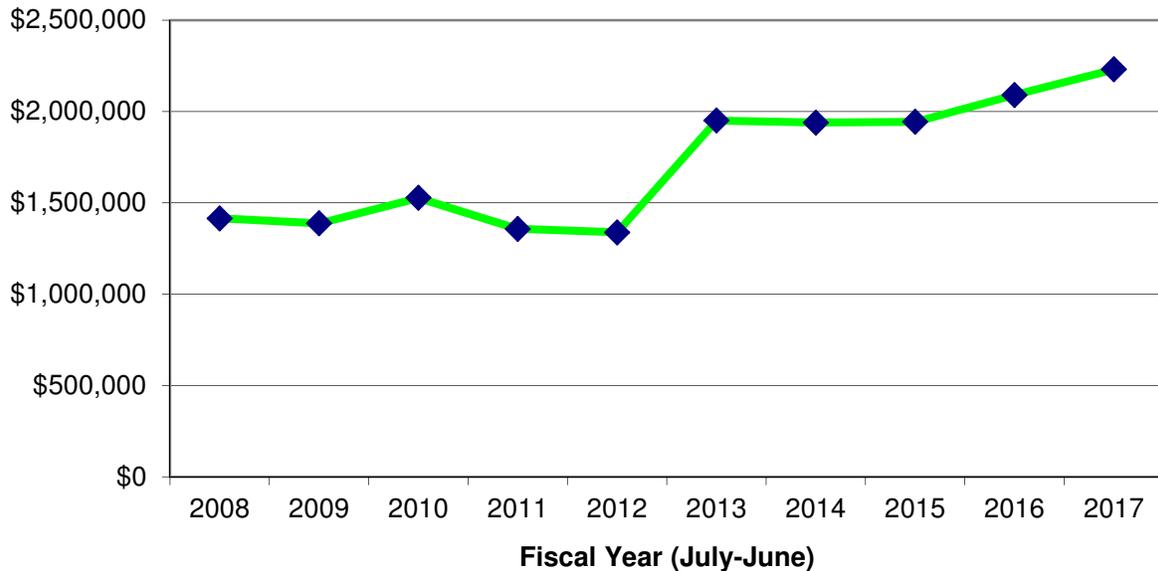
This ten-year trend line indicates the significance of the impact of changes made to the scope of services in our Fire Department with additional 24 X 7 shift coverage along with the new ambulance service. We were able to absorb much of this through other Department's reductions in staff.

By adopting and following our Action Plan in FY 2005, we have been dealing successfully with the adverse impacts of losing significant sales tax revenue (refer to Benchmark 3). We have worked hard to hold the line and reduce FTE staffing since implementation of this plan and continue to look very carefully at combining and eliminating positions wherever we can, asking our staff to do more and work together to become even more productive and efficient.

Despite increasing workloads and expectations, the city has been trying hard to deliver continuing high quality services with more productive employees.

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## Benchmark 6 Rainy Day Fund Reserve Balance



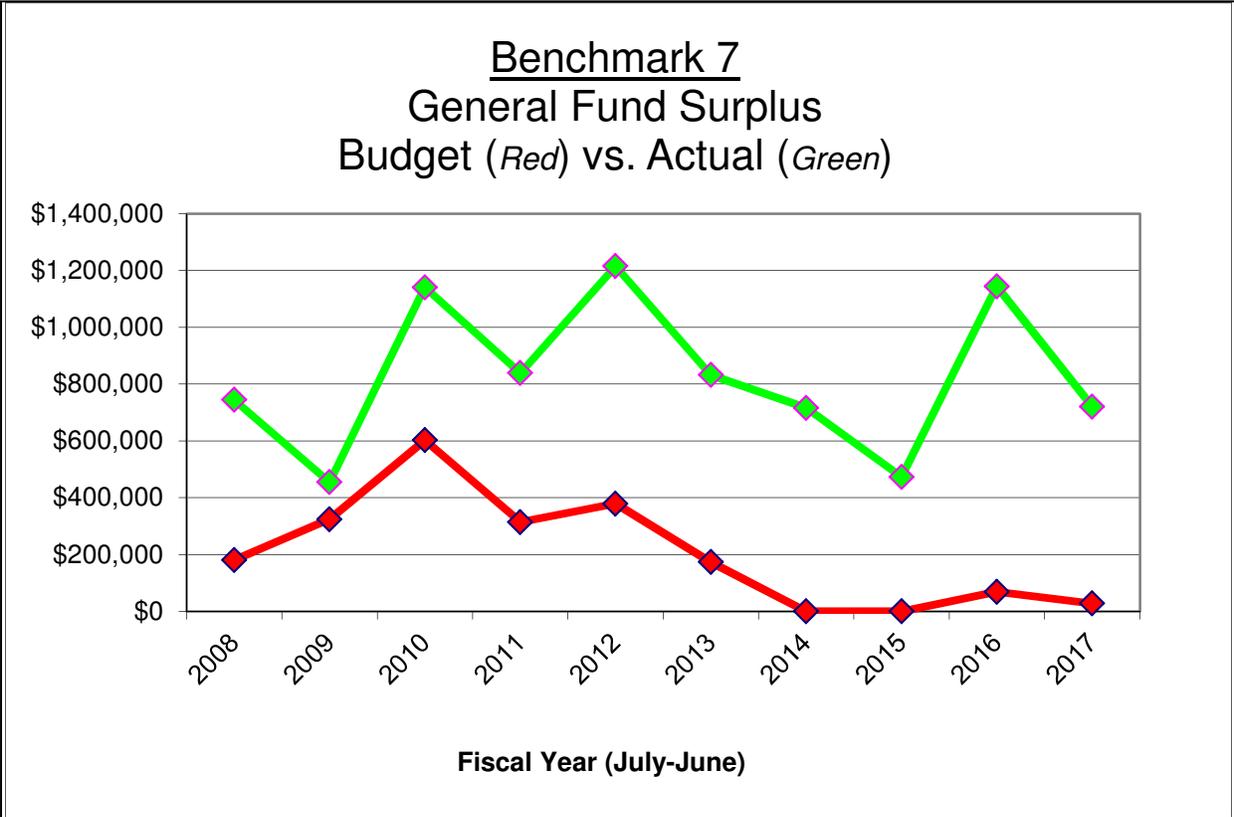
### **Benchmark 6 – Rainy Day Fund Reserve Balance**

Occasionally in government finance you will hear reference to a “Rainy Day Fund” or reserve, etc. In city government this refers to a reserve that is established to serve as somewhat of an expenditures cushion and as working capital to allow cities to avoid having to borrow money while awaiting the collection and receipt of taxes.

This reserve is actually a state statutory requirement, which means that any city shall have no less than 5% nor more than 25% of General Fund Revenues on hand at the end of each fiscal year to serve the purposes outlined in the state law (UCA 10-6-116(2) and 10-6-117(3)). This percentage amount allowed was increased in the 2013 General Session of the State Legislature from 18% to 25% maximum.

As a matter of fiscal conservatism, our mayor and council have been very careful to maintain this Rainy Day reserve balance at the maximum limit. This new legislative amendment has allowed the city to increase this reserve account by an additional amount of approximately \$500,000 which is reflected in the chart above. Even with the challenges of any possible downturn in sales tax revenues, we maintain this reserve as one additional level of protection against some unanticipated turn of events.

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**Benchmark 7 – General Fund Surplus**

This last benchmark is sort of a “bottom-line” measure of financial performance, revenues less expenditures. Since the city is required by law to prepare, use and report our budget to the State, we can and do use this as a financial plan. If we were a private business, we could equate the bottom-line results with profit at the end of each fiscal year.

This chart illustrates our budgeted surplus (red) vs. actual surplus (green). While this chart has its ups and downs, as you can see from the graph, over the last ten years the results are very positive. In fact, over these 10 years our surplus has averaged over \$800,000 per year and in three years we have exceeded \$1 million, fiscal year 2010 was over \$1.1 million, fiscal year 2012 was slightly over \$1.2 million, and fiscal year 2016 was over \$1.1 million.

While many factors contribute to the bottom-line results, it is not insignificant that the Action Plan which we implemented in 2005 continues to contribute very favorably to these positive surplus amounts. Aside from the money used to keep our “Rainy Day Fund” at the maximum allowed (Benchmark 6), these surplus amounts are usually transferred directly into our Capital Projects Fund where they eventually are used for major projects such as parks, trails, streets, buildings, etc. By following this practice the city pays with cash and avoids unnecessary bonding.

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