

SALT LAKE COUNTY
COUNTY-WIDE POLICY
ON
FINANCIAL GOALS AND POLICIES

Purpose –

The purpose of ~~these financial goals and policies~~this policy is to formalize the County’s commitment to financial best practice and compliance with relevant statutory and ordinance requirements. The goals and policies address the key financial operations of Salt Lake County in the following areas:

- Operating and ~~capital budgeting~~Capital Project Budgeting
- Debt Issuance
- Revenues
- Minimum reserves
- Investments
- Accounting, financial reporting, and auditing
- Internal Control

1.0 BUDGET POLICIES

1.1 The ~~Auditor~~Mayor, as Budget Officer for Salt Lake County, shall ensure compliance with the Uniform Fiscal Procedures Act for Counties (Act) as required in Utah Code Ann. § 17-36-1, et seq and the Salt Lake County Ordinances § 2.95 et seq.

~~**1.2** The Act and County Ordinances call for a tentative budget to be filed by the Auditor with the County Mayor and Council on or before November 1 prior to the ensuing budget year beginning January 1 of each year. The County Mayor presents a proposed budget to the Council on or before November 15 of each year. A budget message, prepared by the Auditor, will accompany the Council Recommended Budget. This budget message shall describe the important features of the budgetary plan, and shall state the reasons for changes from the previous year in appropriation and revenue items, and explain major changes in financial policy. The Council then adopts a final budget on or before December 10th of each year.~~

1.2 County Ordinances call for the County Mayor and Council to submit budgets compliant with certain dates, content, public noticing, messaging and other requirements as set out in statute and county ordinance 2.95 that shall be adhered to.

1.3 The budget shall provide for adequate maintenance of capital ~~plant~~assets and equipment.

1.4 The budget shall provide for adequate funding of all retirement systems and employee benefits.

1.5 The ~~Auditor~~Mayor shall maintain a budgetary system to provide ~~information for~~ budget control and adherence to ~~appropriation limits and~~ statutory, ordinance and policy requirements.

1.6 The ~~Auditor~~Mayor shall ~~prepare~~provide reports that compare actual expenditures and revenues

| to budget. These reports shall be ~~distributed~~made available at least monthly to all elected officials, department heads, and administrators.

- 1.7 In June and November of each year, and at additional times requested by the Council ~~or Mayor~~, the ~~Auditor~~ Mayor shall prepare a Multi-Year Budget and Revenue Projection for ~~funds with a property tax rate and the Tourism, Recreation, Cultural & Convention (TRCC) Fund~~ key funds. Long Range Budget and Revenue Projections are currently prepared for the following funds:

- General Fund
- ~~Capital Improvements Fund~~
- Flood Control Fund
- Health Fund
- Clark Planetarium Fund
- ~~Governmental Immunity Fund~~
- ~~State~~ Tax Administration ~~Levy~~ Fund
- ~~Municipal Services Fund~~
- Library Fund
- Tourism, Recreation, Cultural & Convention (TRCC) Fund
- Transportation Preservation Fund
- Visitor Promotion Fund

- 1.8 The County shall discourage consideration of budgetary new requests for budget increases ~~or adjustments~~ outside the normal budget appropriation process. Such requests, if considered, must be examined in accordance with ~~the County's~~ Countywide Policy 1050 Interim Budget ~~Adjustment Policy #1050, and Council established budget priorities~~ Adjustments.
- 1.9 The County shall not adopt a budget for any fund where the total appropriation is ~~in excess of more than~~ the estimated expendable revenue in accordance with Utah Code Ann. § 17-36-~~18~~17. In other words, the final budget of the County shall be balanced. The definition of a balanced budget is:

Total budgeted expenditures and ~~fund balance transfers out to other funds~~ financing uses shall not exceed estimated expendable revenue, fund balance, and ~~transfers in from other funds~~ financing sources.

- 1.10 After the Council adopts the final budget for the ensuing fiscal year, the ~~Auditor, in consultation with the Mayor and Council,~~ shall ~~prepare the County Budget Plan in accordance with standards established by the Government Finance Officers Association (GFOA). The County shall prepare the Budget Plan with the goal to qualify for the Distinguished Budget Presentation Award from the GFOA and annually apply for this award~~ publish the adopted budget.

2.0 CAPITAL PROJECT BUDGET POLICIES

- 2.1 The County shall maintain and annually update its multi-year plan for capital projects. Capital projects include acquisition of real estate, construction of new facilities, improvements to existing facilities and capital maintenance.
- 2.2 The County shall ~~strive to~~ enact an annual capital project budget based on a multi-year capital improvements plan. ~~The intent is~~ The County shall use best efforts to fully fund annual capital budget requests necessary to protect and maintain ~~the existing~~ County infrastructure, ~~both for~~ It is the policy of the present and County that the future capital improvements tax levy allocable to capital maintenance is not available to be shifted to other tax funds for non-capital

maintenance items.

- 2.3 The County shall coordinate development of the capital projects budget with development of the operating budget. Estimated operating and maintenance costs associated with proposed capital projects shall be included within the capital projects ~~budget request and included~~ withand operating budget ~~request~~requests.

- 2.4 The County shall accept Federal, State and State local or other assistance for capital projects when such projects are consistent with the County's Capital Improvements plan and County priorities. To the extent possible, the County shall maximize the use of ~~the Community Development Block Grants~~ grants and other sources to fund capital projects and capital maintenance.
- 2.5 Maintenance and operations of existing capital facilities shall have priority over acquisition of new facilities, unless a cost/benefit analysis indicates to the contrary. The County shall ~~strive to~~ maintain all assets at a level adequate to protect the County's investment and to minimize future maintenance and replacement costs.
- 2.6 A high priority should be placed on maintenance where deferring maintenance would result in increased costs to restore or replace neglected facilities.
- 2.7 The County shall project equipment replacement and maintenance needs for the current and four succeeding years.
- 2.8 The County shall determine and pursue the least costly financing method and options for all new projects.

~~3.0~~ 3.0 **DEBT POLICIES**

~~The~~ 3.1 It is the policy of the County to minimize its reliance on issuing debt as specified in County ordinance 2.90.040 Debt.

3.2 Pursuant to Rule 15c2-12, the County is obligated to disclose certain Material Events with respect to the County's obligations sold via direct purchase. The Disclosure Officer will prepare (or hire an agent to prepare) Reportable Event Disclosure and file the same with Electronic Municipal Market Access (EMMA) (or confirm that such filing is completed by an agent hired by the County for such purpose) in a timely manner (not in excess of ten business days after the occurrence of the Reportable Event).

3.3 Incurrence of a Financial Obligation, if material, or agreement to covenants, events of default, remedies, priority rights, or other similar terms of a Financial Obligation, any of which affect security holders, if material, is a Reportable Event. Upon the incurrence of any Financial Obligation, as such term is defined in the Undertaking, the Disclosure Officer shall ~~borrow only when~~ review such Financial Obligation and assess whether such Financial Obligation is material; *provided; however;* that a Financial Obligation shall not be considered material if the total liability under such Financial Obligation is less than two percent (2%) of the property tax collected in the prior year.

3.4 If, in connection with such Financial Obligation, the County has agreed to any covenant, event of default, remedy, priority right or other similar term which affects security holders, the Disclosure Officer shall further review such term and assess whether the same is material. The Disclosure Officer shall prepare a summary of such review.

~~3.1~~ 3.5 If, in the Disclosure Officer's reasonable judgment, following consultation with financial or legal professionals, as necessary and utilize pay as you go, such Financial Obligation and/or term of such Financial Obligation is deemed material, the Disclosure Officer shall file a summary of such Financial Obligation (or the entire financing ~~whenever possible~~ document,

provided that confidential or sensitive information may be redacted, to the extent such redaction does not prevent all material terms from being disclosed) with EMMA not in excess of ten business days after the incurrence of such Financial Obligation.

- ~~3.2 — The County shall confine long term borrowing to capital projects or other major capital additions or improvements that cannot be financed from current revenues.~~
- ~~3.3 — When the County finances capital projects by the issuance of bonds, the County shall amortize the bonds within a period not to exceed the expected useful life of the asset.~~
- ~~3.4 — The County’s total General Obligation (G.O.) debt shall not exceed 2% of the value of taxable property within the County in accordance with Utah Const., art. XIV, § 4(1)(a).~~
- ~~3.5 — The County shall maintain a Debt Review Committee, pursuant to Salt Lake County Ordinances § 2.97 et. seq. to review all debt proposals where repayment would extend beyond the current fiscal year, and then provide analysis and make recommendations, if appropriate, to the Mayor and Council, prior to the time the debt is incurred.~~
- ~~3.6 — The Debt Review Committee shall analyze all debt options (i.e. special assessment, revenue, sales tax revenue, general obligation, lease, lease purchase, lease certificates of participation, lease revenue, etc.) with the intent of matching the type of debt instrument to the need, and to continue the County’s practice of “intelligent use of debt” for the maximum benefit of the citizens of the County.~~
- ~~3.7 — The Debt Review Committee shall evaluate the reliability of revenues projected to defease potential bond issues. This Committee shall also evaluate business plans and consult with independent subject matter experts as they deem necessary.~~
- 3.6
- ~~3.8 — The Debt Review Committee shall consist of eight voting members as follows:~~
- 3.8.1 — two representatives designated by the Council

~~3.8.2 two representatives designated by the Mayor~~

~~3.8.3 two representatives designated by the Auditor~~

~~3.8.4 one representative designated by the District Attorney~~

~~3.8.5 one representative designated by the Treasurer~~

~~3.9 The Chair of the Debt Review Committee shall be rotated annually among the members of the Committee from the offices of the Treasurer, District Attorney and Auditor. The County's Financial Advisor is designated as an ex-officio member of the Debt Review Committee.~~

~~3.10 The County shall not enter into long term debt for current operations.~~

~~3.11 The County shall pay all debt obligations when due.~~

3.12 The County will issue Tax and Revenue Anticipation Notes (TRANS) if the ~~Auditor~~Mayor and Treasurer project that there is some probability that countywide cash balances would not sustain County operations in that fiscal year, and if the DRC deems issuing TRANS to be in the best interest of the County. The County shall pay and retire ~~Tax and Revenue Anticipation Notes (TRANS)~~TRANS annually, and shall pay or refund Bond Anticipation Notes (BANS) from bond proceeds related to the project.

~~3.13 The County shall strive to maintain a general obligation bond rating of AAA which will facilitate favorable interest costs.~~

3.14 3.7 The County shall proactively maintain communication with bond rating agencies about its financial condition. The County shall follow a policy of full disclosure in its Financial Reporting and in all official statements.

~~3.15 The County shall maintain a Capital Projects Revolving Fund. This Fund is an internal lending mechanism, to facilitate short term borrowing for various Funds and Agencies of Salt Lake County Government. All borrowing requests shall be submitted to the Debt Review Committee for review.~~

3.8 The County may use investment agreements only for investment of bond proceeds or of funds dedicated to the payment of debt service on the bonds upon favorable recommendation of the Debt Review Committee and approval by the governing body. Use of an investment contract must be permitted by the terms of the borrowing instrument and the provider of the investment agreement or a guarantor must be rated by one or more ratings agencies which satisfy the requirements of the State Money Management Act, Utah Code Ann. § 51-7-1, et. seq.

3.16 3.9 Provisions of investment agreements must require collateralization or termination of the agreements in case the provider or its guarantor is downgraded. Such agreements shall be used solely for the purposes of managing and controlling debt and the cost of debt service, and shall not be used for speculation.

3.17 3.10 Interest rate contracts and similar contracts may be used only in connection with the control or management of debt or for the cost of servicing debt. The Debt Review Committee shall analyze proposed interest rate contracts and report their findings and

recommendations to the Mayor and Council. The County may enter into interest rate contracts only if the contracts are determined to be necessary, convenient, or appropriate and with the approval of the governing body.

~~body-~~

3.11 The Utah Money Management Council has adopted rules restricting the notional amount of the contract, permitted counter parties, including rating requirements, absolute term limits and periodic reporting of outstanding contracts to the Council. Such contracts shall be used solely for the purpose of managing and controlling debt and the cost of debt service, and shall not be used for speculation.

4.0 REVENUE POLICIES

- 4.1** The County is committed to creating and maintaining diversified and stable revenue sources. The County shall evaluate the long-term sustainability of revenue sources. For intergovernmental grant revenues, the program funded shall be evaluated to determine if it fits the core mission of the County.
- 4.2** The ~~Auditor~~Mayor shall project annual revenues by an objective, analytical process.
~~These projections shall include the current year and four succeeding years and shall be updated annually.~~ Each existing and potential revenue source shall be examined annually.
- 4.3** The County shall maintain sound appraisal procedures to keep property values current. Property shall be assessed at fair market value, pursuant to applicable sections of Title 59 of the Utah Code as amended.
- 4.4** The County shall follow a policy of vigorously collecting all property tax and other receivables.
- 4.5** The County shall establish all inter-local contracts for services at a level which reflects the full cost of providing the services. Full cost means all actual direct costs, plus overhead costs.
- 4.6** All fines, fees and “user” charges, shall be set at full cost, unless the Council approves some other basis. The Council may consider such exceptions where a broad community purpose is determined, or where considerations of health, safety and welfare are determined.
- 4.7** The County shall set fees, user charges and ~~inter fund~~interfund charges, for all Enterprise and Internal Service Funds at a level that fully supports the total direct and overhead costs of services related to such funds. In certain instances, the Council may supplant proprietary fund fees and other revenues with operating transfers from other funds when legally permissible to do so. As stipulated by Generally Accepted Accounting Principles (GAAP), internal service fund budgets shall be adopted on a cost-reimbursement basis. Any revenue planned to exceed expenses shall be based on a specific, Council-approved capital replacement plan.
- 4.8** One-time revenues ~~shall~~should not be used as a revenue source to support current ongoing operations, except in cases of a declared emergency or rare exigent circumstances. Appropriations supported by one-time revenues shall primarily be used for one-time expenditures (i.e. maintenance of infrastructure, equipment replacement, etc.) or retained in the respective Fund Balance. Examples of one-time ~~revenues~~revenue sources are: sale of assets, refunds, etc.
- 4.9** The County shall review unpredictable revenue sources such as programs funded by grants and contracts on an annual basis. If the revenue is discontinued or is shrinking this review will be used to determine whether to retain the program.
- 4.10** The County shall maintain, as near as possible, a “structural balance” of revenues and

| expenditures on a long-term planning basis and shall avoid deficit spending.

4.11 Grants are an important revenue source for the County. Prior to applying for a grant, the County shall perform reasonable due diligence to maximize the benefits and minimize risks of this funding source.

4.11.1 The County shall assess the extent to which the grant is consistent with the County’s mission and strategic priorities.

4.11.2 A multi-year cost/benefit analysis shall be prepared to identify matching requirements and any other direct costs associated with the grant including obligations to maintain a program after the expiration of the grant.

4.11.3 The County shall establish outcome measures that can be used to evaluate the effectiveness of the grant. Prior to the conclusion of the initial grant period, actual outcomes shall be evaluated to determine whether to renew the grant.

4.12 A committee including representation from the Treasurer, Auditor, Mayor and Council shall review projections of revenue from property taxes, sales taxes, and other material sources.

5.0 5.0 RESERVE POLICIES

~~5.1~~ 5.1 The County shall establish minimum ~~undesignated unassigned~~ fund balances based on projected expenditures and revenues (reserves) for the General Fund and selected Special Revenue Funds. In establishing minimum reserve levels, the County shall take into consideration the ~~elasticity~~ variability of revenue sources for each fund, Government Finance Officers Association (GFOA) recommended practice, and the reserve requirements necessary to maintain the County’s bond rating. The minimum reserve for each of these funds is the following percentage of budgeted ~~expenditures~~ Revenues:

| <u>Fund</u> | <u>Minimum Reserve</u> |
|------------------------------------|------------------------|
| General Fund | 10% |
| Flood Control Fund | 5% |
| Health Fund | 5% |
| Library Fund | 5% |
| Municipal Services Fund | 5% |
| Clark Planetarium Fund | 5% |
| State Tax Administration Levy Fund | 5% |
| TRCC Fund | 5% |

| <u>Fund</u> | <u>Minimum Reserve</u> |
|-------------------------|------------------------|
| General Fund | 15% |
| Flood Control Fund | 5% |
| Health Fund | 5% |
| Library Fund | 5% |
| Clark Planetarium Fund | 5% |
| Tax Administration Fund | 5% |

The minimum unassigned fund balance for the TRCC Fund is 5% of the sum of budgeted expenditures and recurring fund balance transfers out.

5.2 5.2 Enterprise and Internal Service Funds shall maintain reserves appropriate to the purpose, need, accounting practices, and policies of such Funds (see also 4.7).

5.3 5.3 The County shall provide and maintain in the Employee Service Reserve Fund a reserve for ~~accrued employee~~ the payout costs of vacation and sick leave ~~liability (for employees expected to retire from the County), that are incurred in connection with employee terminations~~ and ~~a reserve for the employee health insurance plan retirements as well as other termination and retirement costs.~~ This reserve for ~~compensated absence termination and retirement payout costs~~ is only applicable to governmental funds. Proprietary funds will account for their accrued vacation and sick leave separately in accordance with GAAP. The County shall also reserve for health insurance expenses.

~~5.3.1~~ 5.3.1 The reserve for accrued vacation shall be 15 percent of the total accrued vacation leave liability plus related employer social security and ~~medicare~~ Medicare payroll taxes for the most recently completed fiscal year. The reserve for accrued sick leave shall be 40 percent of the sick leave liability, as determined by GAAP, for the most recently completed fiscal year.

~~5.3.2~~ 5.3.2 The health insurance reserve shall ~~be 15~~ be 15 percent of ~~paid~~ medical and dental claims for active employees ~~and retirees that are not medicare eligible~~, plus related administration expenses, for the most recently completed fiscal year.

5.3.3 The County shall establish a separate health insurance reserve for retirees that are not Medicare eligible. This reserve shall be 15 percent of medical and dental claims, plus related administration expenses, for the most recently completed fiscal year.

5.4 5.4 Wherever possible, the County shall create the necessary accounting mechanisms ~~through the Capital Projects Revolving Fund or otherwise~~ to accumulate reserves for capital projects on a pay-as-you-go basis of financing such projects.

6.0 6.0 INVESTMENT POLICIES

6.1 6.1 The County shall perform cash-flow analysis on a regular basis. Disbursement, collection, and deposit of all funds shall be scheduled to insure maximum availability of cash.

6.2 6.2 As permitted by law, the County shall pool fund cash for investment purposes.

6.3 6.3 The County shall ~~continually~~ frequently and regularly monitor market conditions to maximize safety, liquidity, and yield pursuant to State law.

- ~~6.4~~ 6.4 The investment accounting system and procedures shall provide regular information concerning cash position and investment performance.
- ~~6.5~~ 6.5 The County, where practical, shall arrange for banking services on a contractual basis, for a specified period of time, and with specified fees for each service rendered.
- ~~6.6~~ 6.6 The County shall adhere to the requirements of the Utah State Money Management Act in its investment practices.
- ~~6.7~~ 6.7 The County may use investment agreements, interest rate contracts and other similar contracts only in connection with the control or management of debt pursuant to Debt Policies in section 3.0.

7.0 ACCOUNTING, AUDITING AND FINANCIAL REPORTING POLICIES

- 7.1 The County shall establish and maintain a high standard of accounting practice.
- ~~7.2~~ ~~The accounting system shall maintain records on a basis consistent with generally accepted accounting principles (GAAP) for local government accounting and the Uniform Fiscal Procedures Act for Counties.~~
- ~~7.37.2~~ 7.37.2 Annual financial reports shall present financial activity in accordance with GAAP: for local government accounting and the Act for Counties. Monthly (interim) financial reports shall present financial activity in appropriate format, as determined by the ~~Auditor~~. ~~The Auditor~~ Mayor. Mayor's Financial Administration will assist County fiscal staff to obtain other current accounting information as needed, for purposes of management oversight and analysis.
- ~~7.47.3~~ 7.47.3 The reporting system shall also provide monthly information on the total cost of specific services by type of expenditure, by budgetary unit, and by Fund.
- ~~7.57.4~~ 7.57.4 Additional monthly reports for Proprietary Funds (Enterprise Funds and Internal Service Funds) shall be made available as appropriate. These reports shall include a balance sheet and statement of earnings statement of revenues, expenses, and changes in net position.
- ~~7.6~~ ~~An independent public accounting firm shall perform an annual financial statement audit and single audit and shall publicly issue its opinion on the County's financial statements and other reports.~~
- ~~7.77.5~~ ~~The Auditor shall review significant matters contained in the independent auditor's report on internal control (management comment letter) with County organizations will follow year-end audit and single audit timelines as published by the Mayor and the Council to ensure records are prepared timely and materially correct for the audits.~~
- ~~7.87.6~~ 7.87.6 The ~~Auditor~~ Mayor shall prepare the County's Annual Comprehensive ~~Annual~~ Financial Report (CAFRACFR) with the goal in mind to qualify for the Certificate of Achievement for Excellence in Financial Reporting, awarded by the ~~Government Finance Officers Association~~ (~~GFOA~~). Upon completion of the CAFRACFR, the ~~Auditor~~ Mayor shall apply for the Certificate.

~~7.97.7~~ Accounting for capital assets shall comply with GAAP and capitalization thresholds shall follow at least the minimum recommendations of the GFOA ~~Recommended~~Best Practices.

~~7.10~~—The ~~Auditor~~Mayor shall maintain two separate County ~~Overhead~~Indirect Cost Allocation ~~System (OCAS(ICAPs))~~ Plans, one for Federal and State grant requirements and the other for management and internal accountability purposes. The ~~OCAS plan~~ICAP prepared in connection with Federal and State grant

7.8 requirements shall be maintained in accordance with the federal Office Code of Management Federal Regulations (CFR) 2 CFR 200 (Uniform Administrative, Cost Principles, and Budget (OMB) A-87 Audit Requirements for Federal Awards) standards. The OCAS plan ICAP utilized for management and internal accountability purposes shall be maintained in accordance with generally accepted indirect cost accounting practices. The Auditor Mayor shall update and publish both OCAS plans ICAPs annually. The Auditor will also perform periodic audits of the cost allocation methodologies to ensure consistent and fair application and compliance.

~~7.11~~ ~~The Auditor shall review the cost allocation methodologies used throughout the County for consistency and compliance with generally accepted cost accounting practices. This review shall include all funds of the County.~~

7.127.9 The Auditor shall maintain an Internal Audit internal audit function which performs audits of County organizations with specific objectives as the Auditor deems appropriate and necessary under Utah Code Ann. § 17-~~19-1(3)(d)-19a-204~~ and § 17-19a-206. Audits are performed in compliance with current Governmental Auditing Standards ~~(January 2007 Revision)~~ established by the Comptroller General of the United States, Governmental Accountability Office, referred to as the Yellow Book Standards.

~~7.137.10~~ An annual schedule of audits shall be structured prepared and performed based on an updated good management practices and auditing standards, with consideration given to risk assessment and materiality. Other audits, reviews, investigations, and studies are may be performed at the request of the governing body of the County Mayor, Council, or other Elected Officials elected officials. The Auditor shall make every effort to accommodate these requests within the scope and priority of audit work scheduled and in progress.

~~7.147.11~~ Internal Audit's The goal of the internal audit function shall be to assist County executives and middle managers in accomplishing their organizational mission, efficiently and effectively, with and to provide assurance that adequate internal controls to insure are in place and functioning as intended to ensure financial and operational integrity.

8. Internal Control Policy.

8.1 The County shall implement an internal control structure to ensure, on a reasonable basis, all valid financial transactions of the County are identified and recorded accurately and timely.

~~7.15~~ ~~The~~ Further, the Internal Audit function shall, as requested, perform special analysis, investigations and studies to provide a prospective, forward looking focus that, if necessary, ~~cut across organizational or program lines; including surveys of peer county best practices to establish benchmarks.~~

8.2 objectives of the internal control structure shall be to ensure:

8.2.1 the proper authorization of transactions and financial activities;

8.2.2 the appropriate segregation of:

8.2.2.1 the duty to authorize transactions;

8.2.2.2 the duty to record transactions; and

8.2.2.3 the duty to maintain custody of assets.

8.3. Adequate documents and records shall be designed and used to ensure the proper recording of events; the development of adequate safeguards over access to and use of assets and resources; and the use of independent checks on performance and on the proper valuation of recorded amounts.

APPROVED and ~~PASSED~~ADOPTED this 24 _____ day of ~~February, 2009~~ _____, 2021.

SALT LAKE COUNTY COUNCIL

~~Joe Hatch~~
By: _____
Steve DeBry, Chair

ATTEST:

Sherrie Swensen,
Salt Lake County Clerk

~~APPROVED AS TO FORM:~~

| | | | | |
|---------------------------------|-------|-------------------------------------|-------|------|
| | _____ | District Attorney's Office | _____ | Date |
| | | Council Member Alvord voting | _____ | |
| | | Council Member Bradley voting | _____ | |
| | | Council Member Bradshaw voting | _____ | |
| | | Council Member DeBry voting | _____ | |
| | | Council Member Granato voting | _____ | |
| <u>Approved as to Form</u> | _____ | Council Member Snelgrove voting | _____ | |
| | | Council Member Stringham voting | _____ | |
| | | Council Member Theodore voting | _____ | |
| <u>Deputy District Attorney</u> | _____ | Council Member Winder Newton voting | _____ | |