

FY 2025 MAYOR'S BUDGET

MAY 8, 2024

COUNCIL MEETING

BUDGET AWARD



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of West Jordan
Utah**

For the Fiscal Year Beginning

July 01, 2023

Christopher P. Morill

Executive Director

The budget format was developed using guidance from the GFOA's best practices.

The City received the GFOA's Distinguished Budget Presentation Award for last year's budget.

The City last received this award in 2014.

GUIDING PRIORITIES

- Resident-Focused
- Sense of Community and City Identity
- City Aesthetics
- Economic Development
- Employee Satisfaction

BUDGET FORMAT

- Purpose
- Goals and objectives
- Performance and workload measures
- Staffing by category
- Budget and financial history
- Additional details
- Indirect cost allocations (when applicable)

GOALS & OBJECTIVES

GOALS & OBJECTIVES

Increase emphasis among staff and management for improved customer service and efficiency in the review and processing of new development projects by improving the efficiency of plan review, bond reductions and releases, and inspections.

Using the new development processing procedures, comply with State laws and City policies to expedite new development projects throughout the

Resident Focused
Economic Development
City Aesthetics
Employee Satisfaction

Revise, update, and improve City standard engineering plans and specifications for streets and transportation.

Complete engineering standards update for roads and transportation by end of year.

Resident Focused
City Aesthetics

Complete timely transportation projects through capital investment and private development.

Move projects from the design stage to construction including 7800 South Widening Project, 9000 South Extension, 7800 South Jordan River Ped Bridge, 1300 West Phase 2, and 8600 South Extension.

Resident Focused
City Aesthetics

Improve transportation safety through master planning, new construction projects, management and traffic calming.

Complete Transportation Master Plan and five-year transportation improvement plan, complete Safe Streets Improvements and Implementation Study, finalize the new neighborhood traffic calming program.

Resident Focused
City Aesthetics
Sense of Community & City Identity



Engineering
Dept

PERFORMANCE & WORKLOAD MEASURES

PERFORMANCE & WORKLOAD MEASURES

| | 2023 Actual | 2024 Estimated | 2025 Anticipated |
|--|----------------|-------------------|---------------------|
| # of calls for service | 7,567 | 7,590 | 7,600 |
| Medical calls | 5,684 | 5,700 | 5,708 |
| Fire calls | 1,886 | 1,890 | 1,892 |
| Average emergency response time | 4 min 2 sec | 4 min 0 sec | 4 min 0 sec |
| # of public education classes | 117 | 100 | 100 |
| # of CPR-certified cards issued | 124 | 125 | 125 |
| Cardiac arrest calls | 128 | 100 | 100 |
| Return of spontaneous circulation (ROSC) | 25 | 25 | 25 |
| Rate of ROSC | 20% | 25% | 25% |

Survey Results (0-100):

| | |
|--|------|
| Resident satisfaction with fire and emergency medical services | 81.8 |
|--|------|



STAFFING

| STAFFING | | | | |
|---------------------------|---------------|---------------|---------------|---------------|
| | FY 2022 | FY 2023 | FY 2024 | FY 2025 |
| Management | 3.00 | 3.00 | 3.00 | 3.00 |
| Sworn Officers | 122.00 | 124.00 | 127.00 | 130.00 |
| Administrative Operations | 23.50 | 23.75 | 24.75 | 23.75 |
| | 148.50 | 150.75 | 154.75 | 156.75 |

Details are in the Staffing Document at the end of the budget book.



| | Grade | | Count | |
|---|---------|---------|---------------|---------------|
| | FY 2023 | FY 2024 | FY 2023 | FY 2024 |
| First Responders | | | | |
| Police Chief | PO-7 | PO-7 | 1.00 | 1.00 |
| Deputy Police Chief | PO-6 | PO-6 | 2.00 | 2.00 |
| Police Lieutenant | PO-5 | PO-5 | 7.00 | 7.00 |
| Police Sergeant | PO-4 | PO-4 | 18.00 | 19.00 |
| Police Officer III | PO-3 | PO-3 | | |
| Police Officer II | PO-2 | PO-2 | 97.00 | 99.00 |
| Police Officer I | PO-1 | PO-1 | | |
| Police Officer In Training | GR45 | POA | | |
| Police Officer I - III (grant-funded) | | | | 2.00 |
| TOTAL FTE'S (FTE=Full-time equivalent) | | | 125.00 | 130.00 |
| Administrative Support | | | | |
| Police Operations Coordinator | GR65 | GR65 | 1.00 | 1.00 |
| Police Technology Specialist | GR59 | GR60 | 1.00 | 1.00 |
| Crime Analyst | GR55 | GR55 | 1.00 | 1.00 |
| Background Investigator (PT) ¹ | GR53 | GR53 | 1.00 | 0.50 |
| Crime Scene Technician II | GR53 | GR53 | | |
| Crime Scene Technician I | GR49 | GR49 | 2.00 | 2.00 |
| Evidence Custodian | GR49 | GR49 | 1.00 | 1.50 |
| Quartermaster | GR47 | GR47 | 1.00 | 1.00 |
| Community Service Officer | GR45 | GR45 | 3.00 | 3.00 |
| Police Records Supervisor | GR55 | GR55 | 1.00 | 1.00 |
| Police Records Technician III | GR49 | GR49 | 1.00 | 1.00 |
| Police Records Technician | GR45 | GR45 | 8.00 | 9.00 |
| Police Records Technician (PT) ¹ | GR45 | GR45 | 1.00 | 1.00 |
| Executive Assistant | GR54 | GR54 | 0.75 | 0.75 |
| Administrative Assistant | GR45 | GR45 | 1.00 | 1.00 |
| TOTAL FTE'S (FTE=Full-time equivalent) | | | 23.75 | 24.75 |

BUDGET & FINANCIAL HISTORY

BUDGET & FINANCIAL HISTORY

| | Prior Year Actual FY 2023 | Adopted Budget FY 2024 | Estimated Actual FY 2024 | Annual Budget FY 2025 | Year-to-Year Budget Change | |
|--------------------------|---------------------------------|------------------------------|--------------------------------|-----------------------------|-------------------------------|-----------|
| Personnel | \$18,911,139 | \$20,224,641 | \$20,120,257 | \$21,596,627 | \$1,371,986 | 7% |
| Overtime | 514,959 | 545,000 | 588,000 | 545,000 | - | 0% |
| Operations | 731,151 | 1,178,150 | 1,116,450 | 807,150 | (371,000) | -31% |
| Dispatch Services (VECC) | 943,386 | 983,701 | 983,701 | 999,509 | 15,808 | 2% |
| Equipment | 442,425 | 512,000 | 518,000 | 585,000 | 73,000 | 14% |
| Indirect Costs | 2,504,397 | 3,479,599 | 3,479,599 | 4,157,682 | 678,083 | 19% |
| TOTAL POLICE | \$24,047,456 | \$26,923,091 | \$26,806,007 | \$28,690,968 | \$1,767,877 | 7% |



BUDGET & FINANCIAL HISTORY

| | Prior Year Actual FY 2022 | Adopted Budget FY 2023 | Estimated Actual FY 2023 | Annual Budget FY 2024 | FY23 to FY24 Budget |
|---|---------------------------------|------------------------------|--------------------------------|-----------------------------|---------------------------|
| Personnel | | | | | |
| 1 2101-411000 Salaries - Full-time | \$ 9,888,803 | \$ 11,879,278 | \$ 11,879,278 | \$ 13,026,764 | 10% |
| 2 2101-411001 Salaries - Part-time | 128,652 | 170,588 | 165,000 | 111,254 | -35% |
| 3 2101-411030 Leave Buyout | - | 34,140 | 40,981 | 43,852 | 28% |
| 4 2101-411050 Additional Pay | 62,407 | 60,000 | 60,000 | 69,000 | 15% |
| 5 2101-411100 On-Call | 39,063 | 37,400 | 37,400 | 43,000 | 15% |
| 6 2101-413000 Benefits | 5,732,003 | 6,404,626 | 6,287,792 | 6,930,771 | 8% |
| 7 | 15,850,928 | 18,586,032 | 18,470,451 | 20,224,641 | 9% |
| Overtime | | | | | |
| 8 2101-411003 Overtime | 393,374 | 475,000 | 475,000 | 545,000 | 15% |
| 9 2101-411005 Overtime - Traffic Enforcement | 46,452 | - | 40,000 | - | |
| 10 2101-411007 Overtime - DUI Enforcement | 44,866 | - | 80,000 | - | |
| 11 2101-411008 Overtime - Special | 1,666 | - | 5,000 | - | |
| 12 | 486,359 | 475,000 | 600,000 | 545,000 | 15% |
| Operations | | | | | |
| 13 2101-421000 Books & Subscriptions | 375 | 1,500 | 1,500 | 1,500 | 0% |
| 14 2101-421500 Memberships | 2,765 | 2,350 | 2,350 | 2,350 | 0% |
| 15 2101-425000 Equip Supplies & Maint | 300,392 | 340,448 | 340,448 | 360,500 | 6% |
| 16 2101-425002 Equipment - Liquor Tax | 79,383 | 343,165 | 343,165 | 140,000 | -59% |
| 17 2101-425010 Uniforms | 93,644 | 116,697 | 116,697 | 120,500 | 3% |
| 18 2101-425200 Computers | 4,947 | 5,800 | 5,800 | 8,000 | 38% |
| 19 2101-425500 Fleet O&M Charge | 810,569 | 803,675 | 803,675 | 914,391 | 14% |
| 20 2101-425501 Fleet Replacement | 1,490,924 | 1,950,722 | 1,700,722 | 1,407,014 | -28% |
| 21 2101-425560 IT Services | - | - | - | 1,158,194 | 100% |
| 22 2101-428000 Telecommunications | 1,690 | 2,200 | 2,200 | 3,500 | 59% |
| 23 2101-431000 Prof & Tech Services | 457,928 | 665,279 | 705,297 | 792,300 | 19% |
| 24 2101-431010 Valley Emergency Communicati | 841,057 | 925,163 | 925,163 | 983,701 | 6% |
| 25 2101-433000 Training | 88,761 | 119,178 | 100,000 | 113,000 | -5% |
| 26 2101-433100 Travel | 16,840 | 13,000 | 20,000 | 20,000 | 54% |
| 27 2101-441300 Recruitment & Marketing | 18,558 | 40,000 | 20,000 | 40,000 | 0% |
| 28 2101-445200 Special Operations | 6,674 | 7,000 | 7,000 | 7,000 | 0% |
| 29 2101-445900 Firearms Range | 11,495 | 10,000 | 10,000 | 10,000 | 0% |
| 30 2101-446000 Crime Prevention | 1,575 | 6,000 | 6,000 | 6,000 | 0% |
| 31 2101-446100 Citizens Academy | - | - | - | 30,000 | 100% |
| 32 2101-448000 Other Supplies | 18,187 | 18,500 | 18,500 | 18,500 | 0% |
| 33 2101-448001 Public Education Programs | 6,720 | 7,000 | 7,000 | 17,000 | 143% |
| 34 2101-448020 Equipment - Fed Asset Forfeiture | 9,077 | - | - | - | 0% |
| 35 | 4,261,562 | 5,377,677 | 5,135,517 | 6,153,450 | 14% |
| 36 TOTAL POLICE | \$ 20,598,849 | \$ 24,438,709 | \$ 24,205,968 | \$ 26,923,091 | 10% |

ADDITIONAL DETAILS (BEFORE)

JUSTIFICATION

Operations

| | | | | |
|----|-------------|------------------------|-----------|---|
| 37 | 2101-421000 | Books & Subscriptions | 1,500 | Arbinger training material, monthly law enforcement publications |
| 38 | 2101-421500 | Memberships | 2,350 | IACP (Int'l Association of Chiefs of Police), UCOP/ (Utah Chiefs of Police Association), FBI NA (FBI National Academy), UNOA (Utah Narcotic Officers Association), UPOA (Utah Police Officers Association), NAPO (National Association of Police Organizations), IAWP (International Association of Women Police) |
| 39 | 2101-425000 | Equip Supplies & Maint | 360,500 | Ammunition, furniture, pepper spray, and any other law enforcement, evidence room, and records equipment. Law enforcement equipment for our Patrol Division including new employee equipment firearms, ammunition, and officer safety gear. |
| 40 | 2101-425002 | Equipment - Liquor Tax | 140,000 | Sourced from the liquor tax allocated to agencies to use for equipment to investigate drug and alcohol offenses. |
| 41 | 2101-425010 | Uniforms | 120,500 | Yearly uniform replacements, damaged uniform repair/replacement, uniform accessories, new officer uniforms, ballistic vest purchase & replacement, uniform cleaning (including SWAT |
| 42 | 2101-425200 | Computers | 8,000 | Computer peripheral equipment such as monitors, printers and ink, keyboards, mice, etc. |
| 43 | 2101-425500 | Fleet O&M Charge | 914,391 | Charge for operation and maintenance of vehicles |
| 44 | 2101-425501 | Fleet Replacement | 1,407,014 | Lease/replacement of vehicles based on 5-year replacement plan |
| 45 | 2101-425560 | IT Services | 1,158,194 | IT services and equipment replacement |
| 46 | 2101-428000 | Telecommunications | 3,500 | Covert phone system for undercover operations |
| 47 | 2101-431000 | Prof & Tech Services | 332,500 | Psych. & medical evaluations, vaccinations required for 1st responders, State & County data processing, UCAN and the printing of forms and citation books, police software renewals. Also extradition costs; travel and per diem for warrant officers recovering prisoners apprehended outside West Jordan. Transcription services. Mental health |

ADDITIONAL DETAILS (AFTER)

ADDITIONAL DETAILS

The following provides detail related to the budget category and the percent change from the prior year's budget.

| | |
|--------------------|--|
| Personnel 7% | <p>Add two (2) sworn officers, partially funded by a federal COPS grant (\$41,667 each per year for 3 years)</p> <p>Add one (1) sworn officer, partially funded by a service contract with Hawthorne Academy (\$115,000 per year)</p> <p>Fourteen (14) sworn officers qualify for a career ladder advancement.</p> <p>One (1) position qualifies for a market adjustment.</p> <p>Transfer full-time Police Technology Specialist position to IT Management Fund</p> <p>Qualifying employees receive a cost of living adjustment of 2% and a merit increase</p> |
| Overtime 0% | |
| Operations -31% | <p>Transfer body camera and evidence annual maintenance agreement to the IT Fund (-\$232,100)</p> <p>Transfer the Residents' Academy to Non-Departmental (\$30,000)</p> <p>Add uniforms and equipment for 3 new officers (\$16,800).</p> <p>Uniforms, rentals, supplies, memberships, training, certifications, awards and dept recognition event</p> <p>Outsourced services, psychological and medical evaluations, mental health services, etc</p> <p>DARE program, Police Explorer program, neighborhood watch</p> |

INDIRECT COSTS

INDIRECT COST ALLOCATIONS

| | FY 2023 | FY 2024 | FY 2025 | Change |
|--------------------------------|----------|----------|----------|---------|
| Development Services Fund | 10.00% | 10.00% | 3.00% | -7.00% |
| Water Fund | 17.50% | 17.50% | 17.50% | none |
| Sewer Fund | 7.00% | 7.00% | 7.00% | none |
| Solid Waste Fund | 3.50% | 3.50% | 3.50% | none |
| Storm Water Fund | 7.00% | 7.00% | 7.00% | none |
| Total Allocated to Other Funds | 45.00% | 45.00% | 38.00% | |
| CDBG Fund | \$35,723 | \$30,396 | \$35,000 | \$4,604 |

Admin
Svcs

Represents the amount of time the department spends on activities supporting other funds.

WORK SESSIONS & CALENDAR

| | | |
|---------|---|---|
| May 15 | General Fund Development Services Fund Highlands SID Internal Services Funds Utility Funds (time permitting) | Budget overview Q&A with department directors |
| May 22 | Class C Roads Fund Capital Projects Funds Utility Funds Fairway Estates (time permitting) RDA (time permitting) | Budget overview Project review 5-year plan Q&A with department directors |
| June 5 | Final questions Public hearing on the budget | |
| June 26 | Adopt the Tentative Budget | |

NEW LEGISLATION

2024 SB29 Truth in Taxation Modifications

Requires notice to the county auditor of intent to hold Truth-in-Taxation public hearing by June 1

County has assigned August 13 as the public hearing date for municipalities.

Fairway Estate is exempt from a public hearing requirement because tax collection is less than \$20,000.

2024 SB91 Local Government Officers Compensation Amendments

Requires a separate public hearing to disclose any compensation increases of certain officers included in the budget

BOND PROPOSAL

Sales Tax Revenue Bond Issuance

- \$10 - \$12 million
- Multi-purpose fields and other park improvements
- Secured with sales tax
- Payments from park impact fee collection
- Period: 20-25 years
- Annual debt service: \$885,000 (Parks Capital Fund)

Recommended financing tool for impact fee related projects completed in advance of development

FINANCIAL FORECASTS

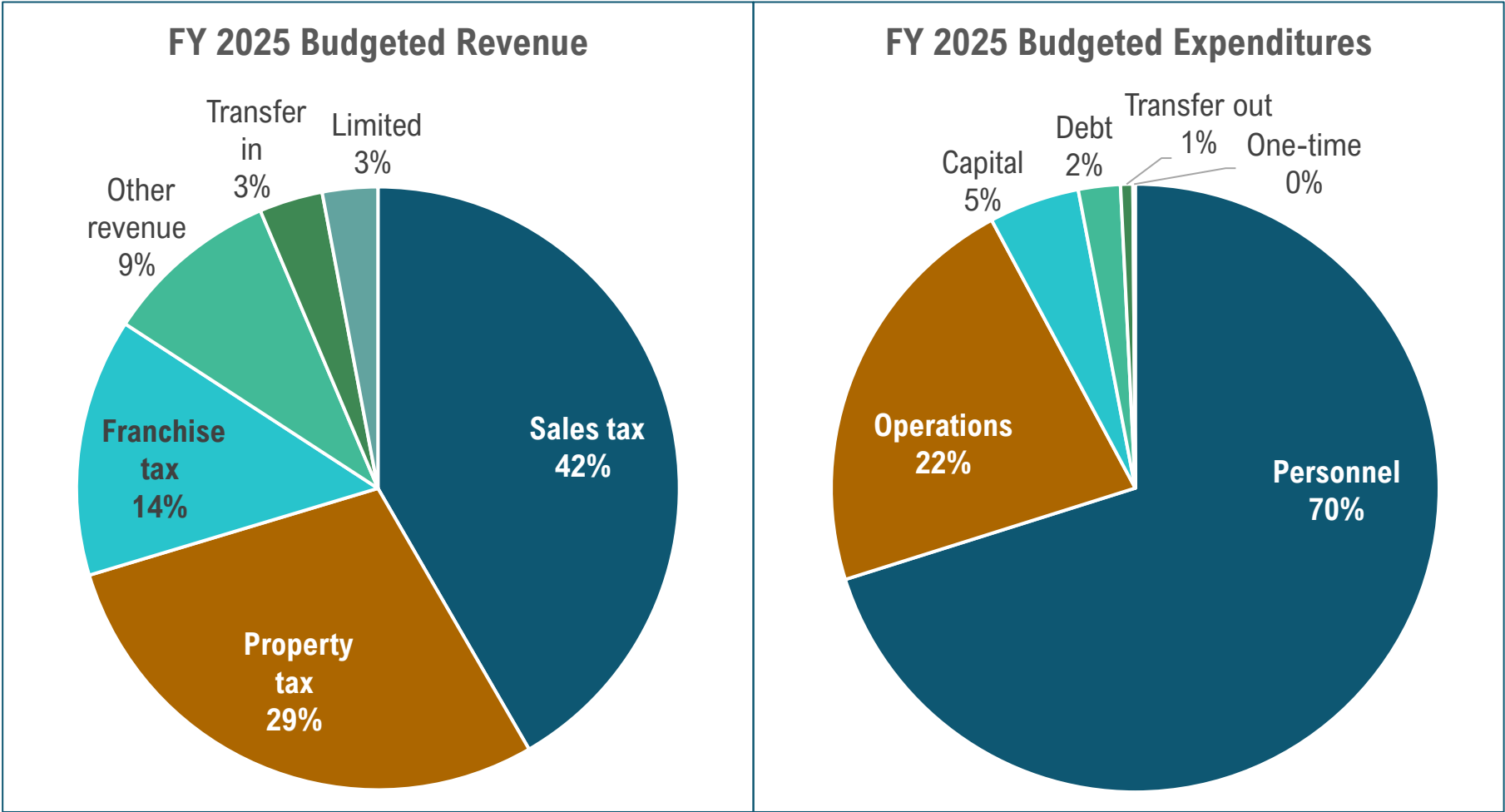
SOLID WASTE FUND 5-Year Plan

| | FY 2025 Budget | FY 2026 Year 1 | FY 2027 Year 2 | FY 2028 Year 3 | FY 2029 Year 4 | FY 2030 Year 5 |
|---------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| REVENUE | | | | | | |
| Collection Fees | \$ 7,519,960 | \$ 7,933,558 | \$ 8,369,903 | \$ 8,830,248 | \$ 9,315,912 | \$ 9,828,287 |
| Dumpster Rental | 114,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 |
| Other | - | - | - | - | - | - |
| | 7,633,960 | 8,133,558 | 8,569,903 | 9,030,248 | 9,515,912 | 10,028,287 |
| EXPENSE | | | | | | |
| Collection Contract | (4,406,000) | (4,736,450) | (5,091,684) | (5,473,560) | (5,884,077) | (6,325,383) |
| Landfill Contract | (1,440,000) | (1,548,000) | (1,664,100) | (1,788,908) | (1,923,076) | (2,067,306) |
| Containers | (200,000) | (204,000) | (208,080) | (212,242) | (216,486) | (220,816) |
| Personnel | (319,718) | (335,704) | (352,489) | (370,114) | (388,619) | (408,050) |
| Operations | (433,295) | (441,961) | (450,800) | (459,816) | (469,012) | (478,393) |
| Shared Services | (662,594) | (682,472) | (702,946) | (724,034) | (745,755) | (768,128) |
| Transfers Out | - | - | - | - | - | - |
| | (7,461,607) | (7,948,587) | (8,470,099) | (9,028,673) | (9,627,026) | (10,268,076) |
| NET CHANGE | \$ 172,353 | \$ 184,971 | \$ 99,805 | \$ 1,575 | \$ (111,114) | \$ (239,789) |
| RESERVES | | | | | | |
| Beginning reserve balance | \$ 1,591,237 | \$ 1,763,590 | \$ 1,948,561 | \$ 2,048,366 | \$ 2,049,941 | \$ 1,938,827 |
| Net change | 172,353 | 184,971 | 99,805 | 1,575 | (111,114) | (239,789) |
| Ending reserve balance | \$ 1,763,590 | \$ 1,948,561 | \$ 2,048,366 | \$ 2,049,941 | \$ 1,938,827 | \$ 1,699,038 |

Proposed Collection Fees

| | | | | | | |
|---------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Rate increase | 7.0% | 5.5% | 5.5% | 5.5% | 5.5% | 5.5% |
| | FY 2025 Budget | FY 2026 Year 1 | FY 2026 Year 2 | FY 2027 Year 3 | FY 2028 Year 4 | FY 2029 Year 5 |
| Basic service | \$22.21 | \$23.43 | \$24.72 | \$26.08 | \$27.52 | \$29.03 |

GENERAL FUND



GENERAL FUND

REVENUES

On-Going

| | |
|---------------|-------------------|
| Sales tax | \$ 30,630,000 |
| Property tax | 21,114,169 |
| Other tax | 10,175,000 |
| Other revenue | 6,944,302 |
| Transfers in | 2,506,850 |
| | <u>71,370,321</u> |

Limited revenue

| |
|----------------------|
| 2,183,333 |
| <u>\$ 73,553,654</u> |

EXPENDITURES

On-Going

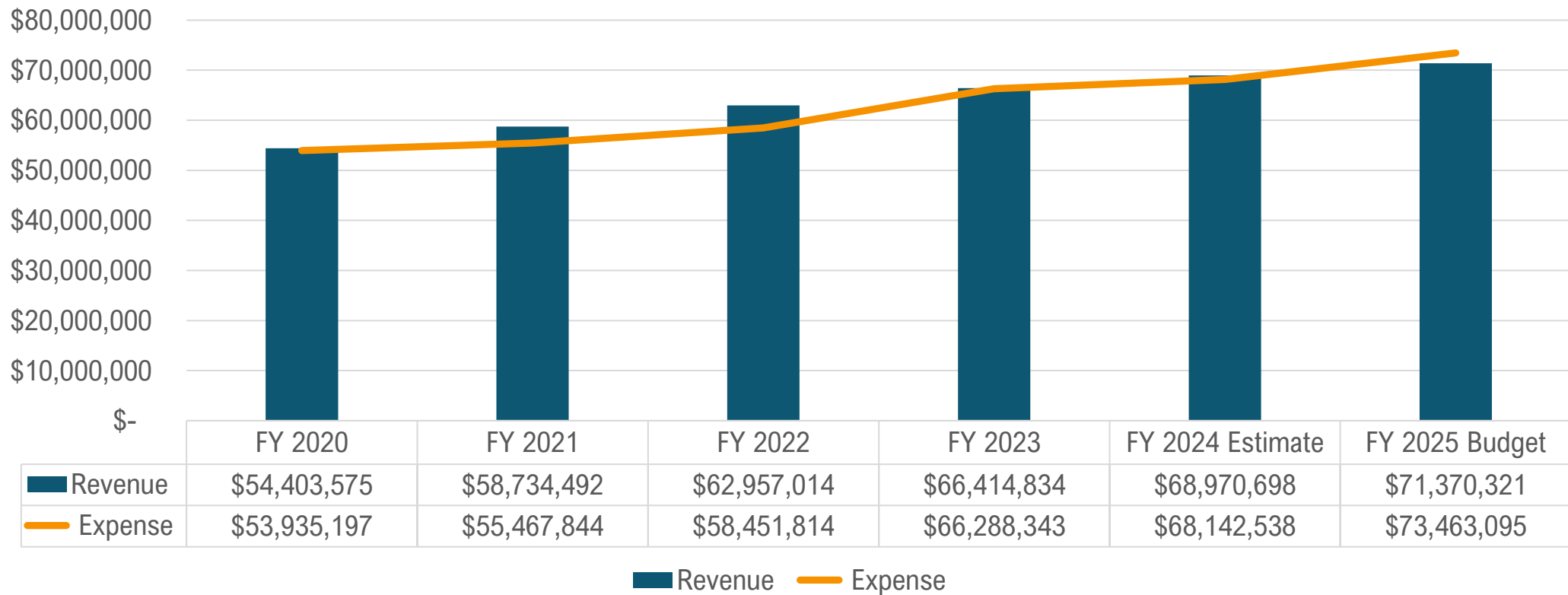
| | |
|--------------|-------------------|
| Personnel | \$ 51,590,328 |
| Operations | 16,203,575 |
| Capital | 3,547,134 |
| Debt | 1,642,058 |
| Transfer out | 480,000 |
| | <u>73,463,095</u> |

One-time

| |
|----------------------|
| 90,559 |
| <u>\$ 73,553,654</u> |

Limited revenue: Expected sales tax collection in excess of 5%, Google fiber permit fees, delinquent tax collection, police officer funding grants

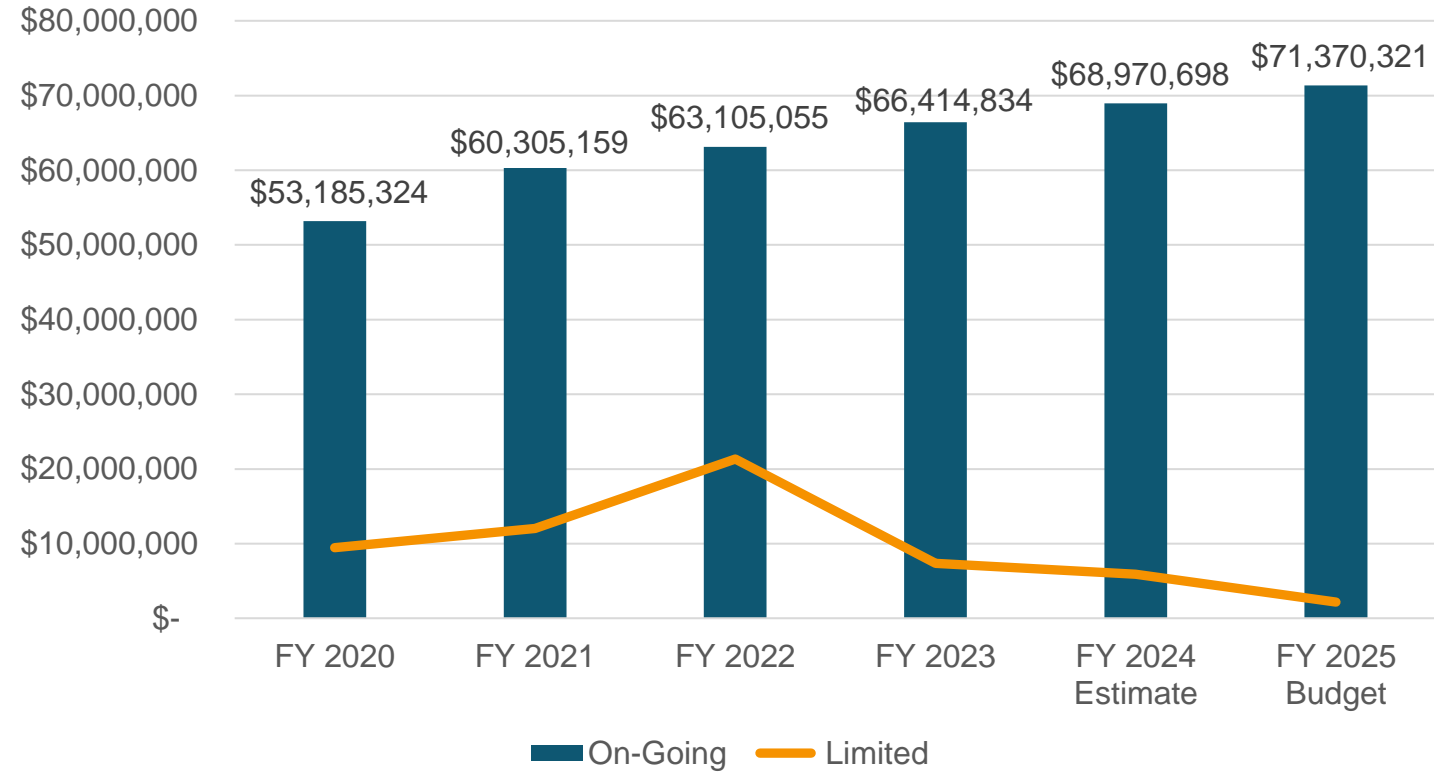
ON-GOING REVENUE TO EXPENSE



GENERAL FUND REVENUE

LIMITED REVENUE

- Sales tax in excess of 5% year-over-year growth
- Federal assistance
- Interest earnings
- Delinquent property tax payments
- Permits



PROPERTY TAX

AVERAGE RESIDENCE

Market Value: \$ 492,700

Taxable Value: \$ 270,985

City Property Tax: \$406.21

Proposed: \$420.30

Increase: \$14.09 per year



Proposed property tax increase:
3.5%



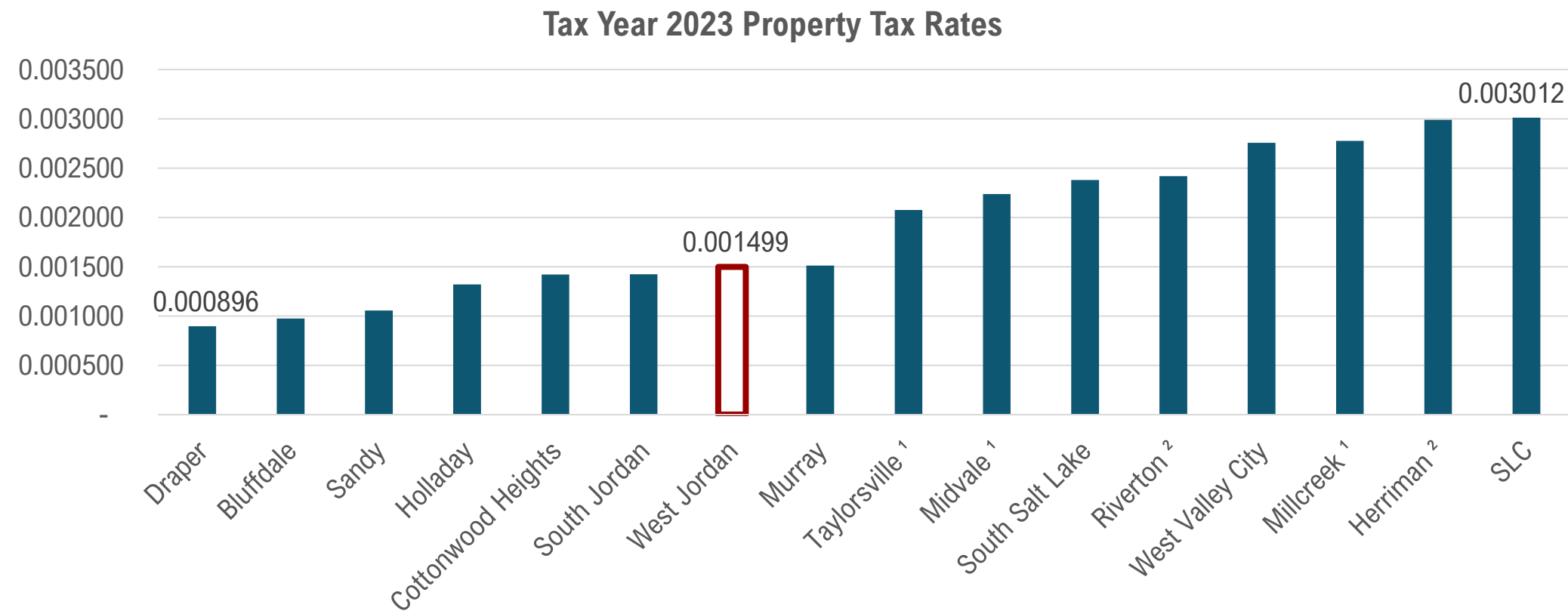
Inflation factor: 4.48%

US Bureau of Labor Statistics for the Mountain-West region CPI
(calendar year 2023)

REVENUE: \$675,000

28% OF THE INCREASE IN PUBLIC SAFETY COSTS

PROPERTY TAX



¹ Includes out-sourced fire only

² Includes out-sourced police and fire

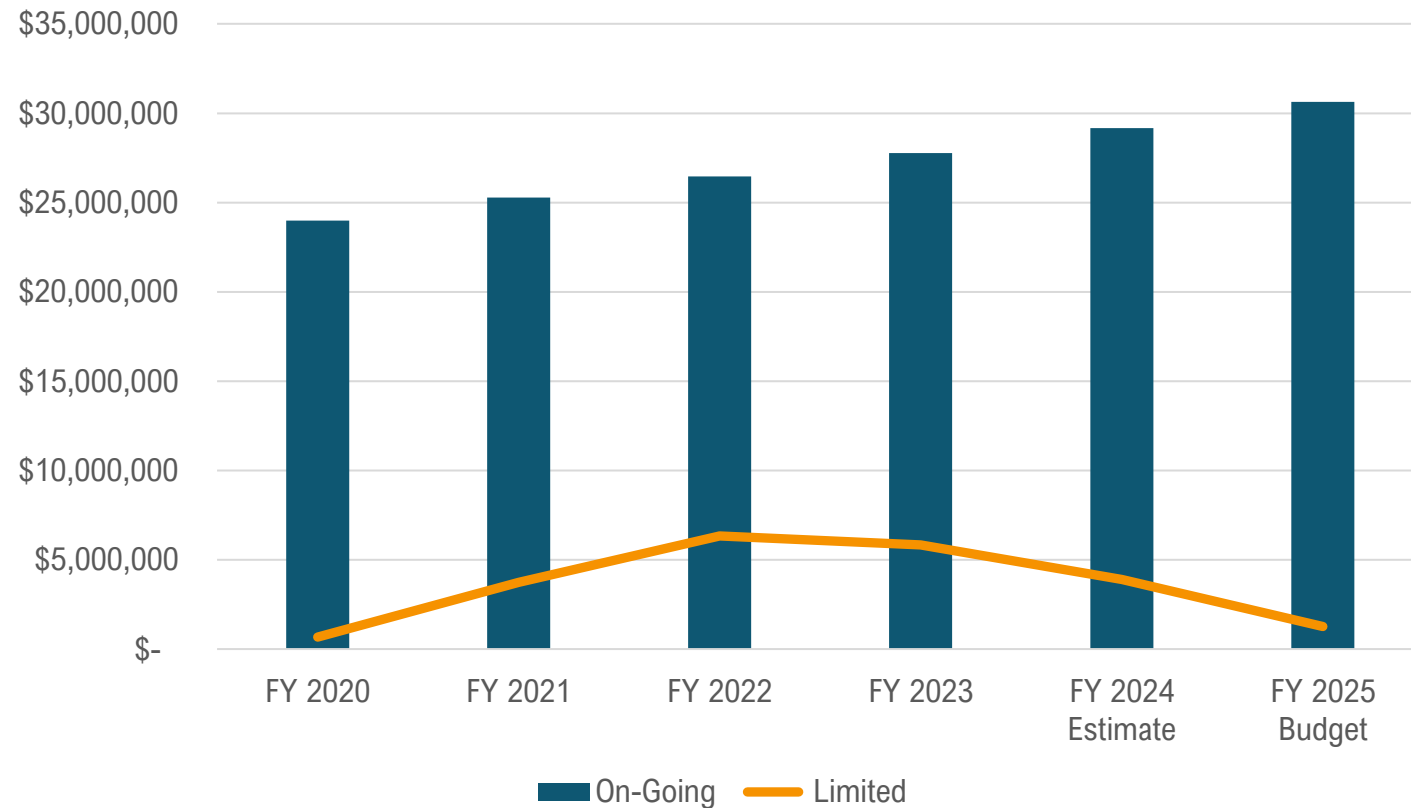
SALES TAX

ON-GOING REVENUE

5% year-over-year increase, using FY 2019 as a baseline year

Reduces risk of reliance on economic spikes

Allows for growth in level years (FY2025)



COMPENSATION PLAN

Increased by 5% from prior year's budget

- | | |
|--|--------------------------------|
| • 2% cost of living adjustment | All employees except seasonals |
| • Merit program | 288 employees |
| • Market adjustment | 17 employees |
| • Career ladder | 21 employees |
| • 8% health premium adjustment | 364 employees |
| | |
| • Transfer of 3 full-time employees from General Fund to other funds | |
| • Addition of 6 full-time employees | |
| • Addition of 1 part-time employee | |
| • Addition of 1 seasonal employee | |



Total Change
\$2,465,470

NEW POSITIONS

| Position | Personnel Cost | Other Cost | Revenue | Revenue Source |
|----------------------------|----------------|------------|------------|--|
| Police Officer | \$ 123,725 | \$ 75,000 | \$ 41,666 | COPS grant (3 years totaling \$125k) |
| Police Officer | 123,725 | 75,000 | 41,666 | COPS grant (3 years totaling \$125k) |
| Police Officer | 123,725 | 75,000 | 115,000 | Charter school contract for school resource officer (year to year) |
| Accountant II | 108,519 | 2,500 | | |
| Communications Specialist | 100,243 | 2,500 | | |
| Events Assistant | 82,760 | | 65,000 | Event ticket sales and liquor sales cost increase |
| Passport Agent (part-time) | 24,950 | | 40,000 | Extend service to walk-ins |
| CAO Intern (seasonal) | 16,425 | | 5,000 | ICMA grant (1 year) |
| | \$ 704,072 | \$ 230,000 | \$ 308,332 | |

OTHER CHANGES TO THE BUDGET

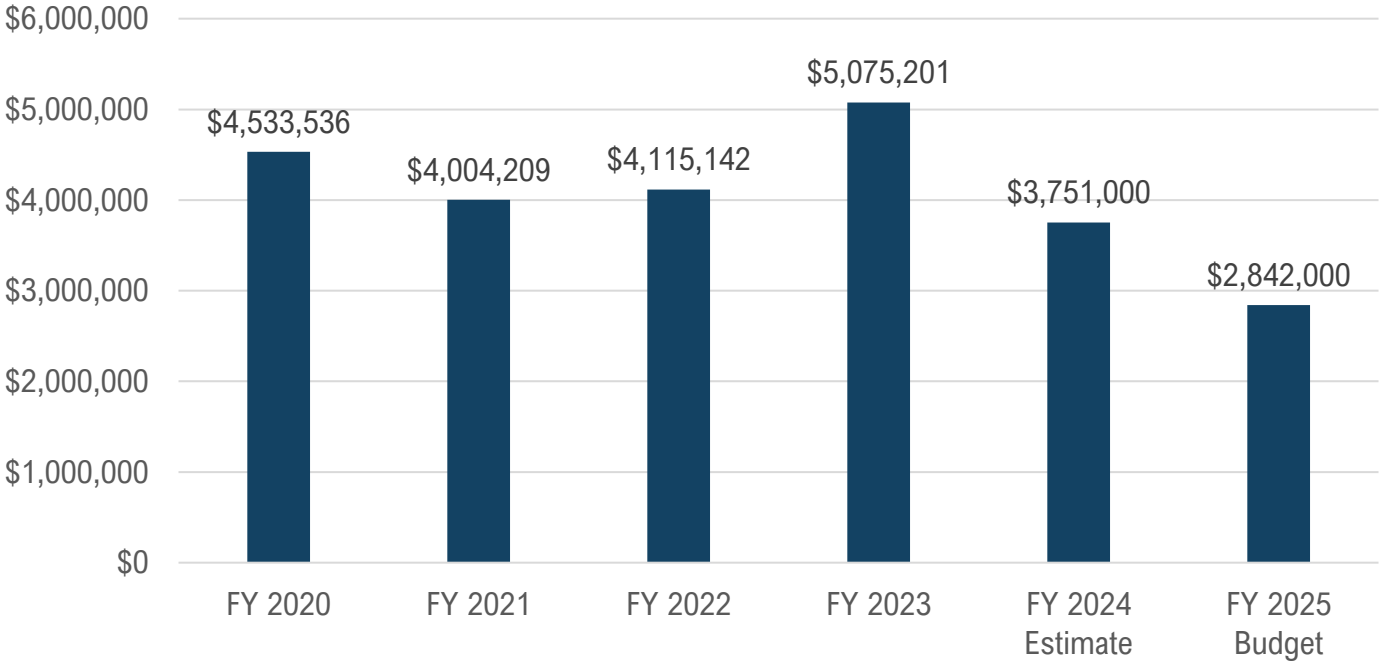
| | |
|--|--------------|
| Fleet replacement plan to cost recovery | \$ 900,000 |
| Taser replacement program contract | 73,000 |
| Addition of a drone show to Western Stampede | 40,000 |
| Increase to rodeo purse | 22,500 |
| Addition of Summer Movies in the Park | 21,000 |
| Continuation of First Friday events | 12,000 |
| Fire Administration BC to Deputy Chief | 7,000 |
| | <hr/> |
| | \$ 1,075,500 |

DEVELOPMENT SERVICES FUND

SUMMARY

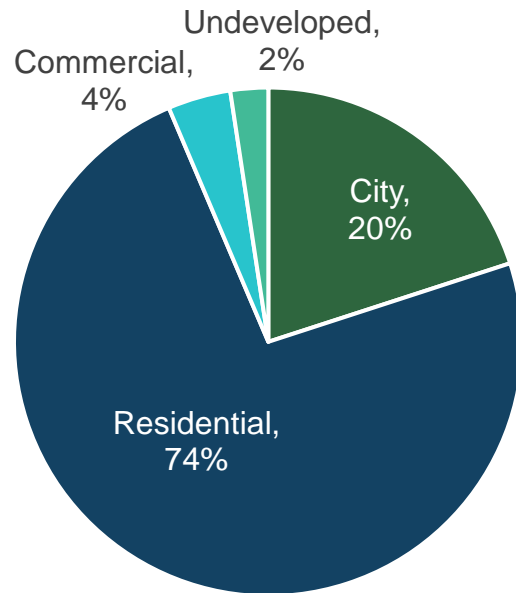
| | |
|----------------|--------------|
| Revenue | \$2,842,000 |
| Less: | |
| Direct Costs | 2,704,078 |
| Indirect Costs | 2,666,858 |
| Net change | -\$2,528,936 |

PERMIT REVENUE HISTORY



HIGHLANDS SPECIAL IMPROVEMENT DISTRICT

ASSESSMENTS



SUMMARY

- No fee increase for residential; fee decrease for commercial
- Revenue increase from growth and City participation
- No change to the operations budget
- Add improvements – playground, pavilion, etc
- Slight use of reserves for improvements

CAPITAL PROJECTS



REVENUES

| | |
|---------------------------|----------------|
| Bond Proceeds | \$ 12,000,000 |
| Other Gov't Contributions | |
| Roads | \$ 7,371,000 |
| Community Arts Center | 2,200,000 |
| Big Bend | <u>730,620</u> |
| | \$10,301,620 |
| Impact Fees | \$ 1,730,000 |

EXPENDITURES

| | |
|-------------------------|----------------|
| Road Projects | \$ 16,825,605 |
| Park Projects | 16,710,620 |
| Community Arts Center | 7,000,000 |
| Other Facility Projects | 1,658,000 |
| Equipment | <u>298,359</u> |
| | \$ 42,492,584 |

UTILITY FUNDS

AVERAGE RESIDENCE

| Utility Rate Increases | | Current | Proposed | Change |
|------------------------|--------|----------|-----------|---------|
| Water | 2.50% | \$ 36.50 | \$ 37.36 | \$ 0.86 |
| Sewer | 10.00% | 30.73 | 33.79 | 3.06 * |
| Solid Waste | 7.00% | 20.76 | 22.21 | 1.45 |
| Storm Water | 7.00% | 6.34 | 6.78 | 0.44 |
| Streetlight | 6.75% | 2.81 | 3.00 | 0.19 |
| Total | 6.20% | \$ 97.14 | \$ 103.14 | \$ 6.00 |

* 100% of the sewer rate increase is related to the cost increase from SVWRF.

Jordan Valley Water 3%
SVWRF 6% + \$1.3m
Landfill increase
Ace Disposal 3.6%

UTILITY FUNDS – CHANGES TO THE BUDGET

SHARED – WATER, SEWER, STORM WATER FUNDS

- Add full-time Utilities Inspector
- Add 6 mo succession training for Utilities Engineering Manager (one-time)

SEWER FUND

- Add vehicle for supervisor, truck transferred to crew

STREETLIGHT FUND

- Add a full-time Electrician
- Transfer full-time Electrician from General Fund
- Transfer full-time Apprentice from General Fund

INTERNAL SERVICE FUNDS

FLEET MANAGEMENT FUND

Full cost recovery for vehicles & equipment
Add 7 vehicles

IT MANAGEMENT FUND

| | |
|--|----------------------------------|
| One-time funds for completion of a software implementation | 6 months of personnel cost |
| Large police computer replacement year | |
| Add 5 computers for new staff | |
| Transfer Police Technology Specialist | Budget neutral, reclassification |
| Transfer of majority of IT contracts from all funds | Budget neutral, reclassification |
| Transfer body/vehicle camera and evidence system contract | Budget neutral, reclassification |

INTERNAL SERVICE FUNDS

BENEFITS MANAGEMENT FUND

Leave buyout at end of employment

RISK MANAGEMENT FUND

Increase in liability premiums

Unemployment, workers compensation

FY 2024 BUDGET AMENDMENT

- Not assumed in this budget
- Estimates are acute to the best of our knowledge as of this date, but are subject to change
- Amendment scheduled for June