

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. Morrell

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

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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.

*Resident Focused
City Aesthetics*

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

Complete timely transportation projects through capital investment and private development.

*Resident Focused
City Aesthetics*

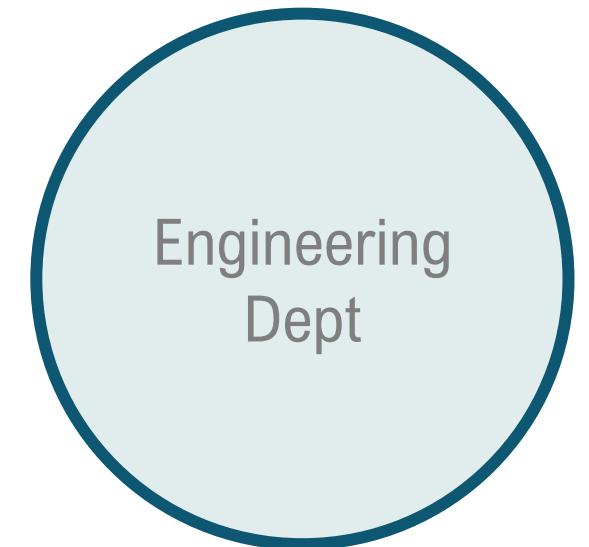
Move projects from the design stage to construction including 7800 South Widening Project, 9000 South Extension, 7800 South Jordan River Ped Bridge, 1300 West Phase 2, and 8600 South Extension.

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

*Resident Focused
City Aesthetics*

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

Sense of Community & City Identity



Engineering
Dept

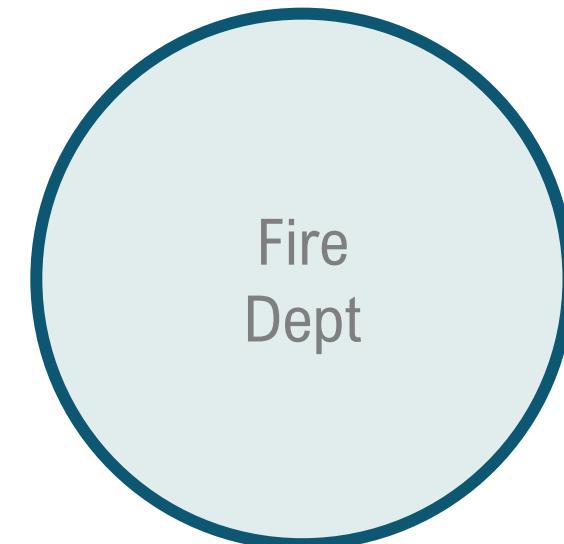
PERFORMANCE & WORKLOAD MEASURES

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
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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.



	STAFFING			
	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		
Police Officer I	PO-1	PO-1	97.00	99.00
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 FY22 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 Communications	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%

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 (BEFORE)

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

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



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

SOLID WASTE FUND 5-Year Plan

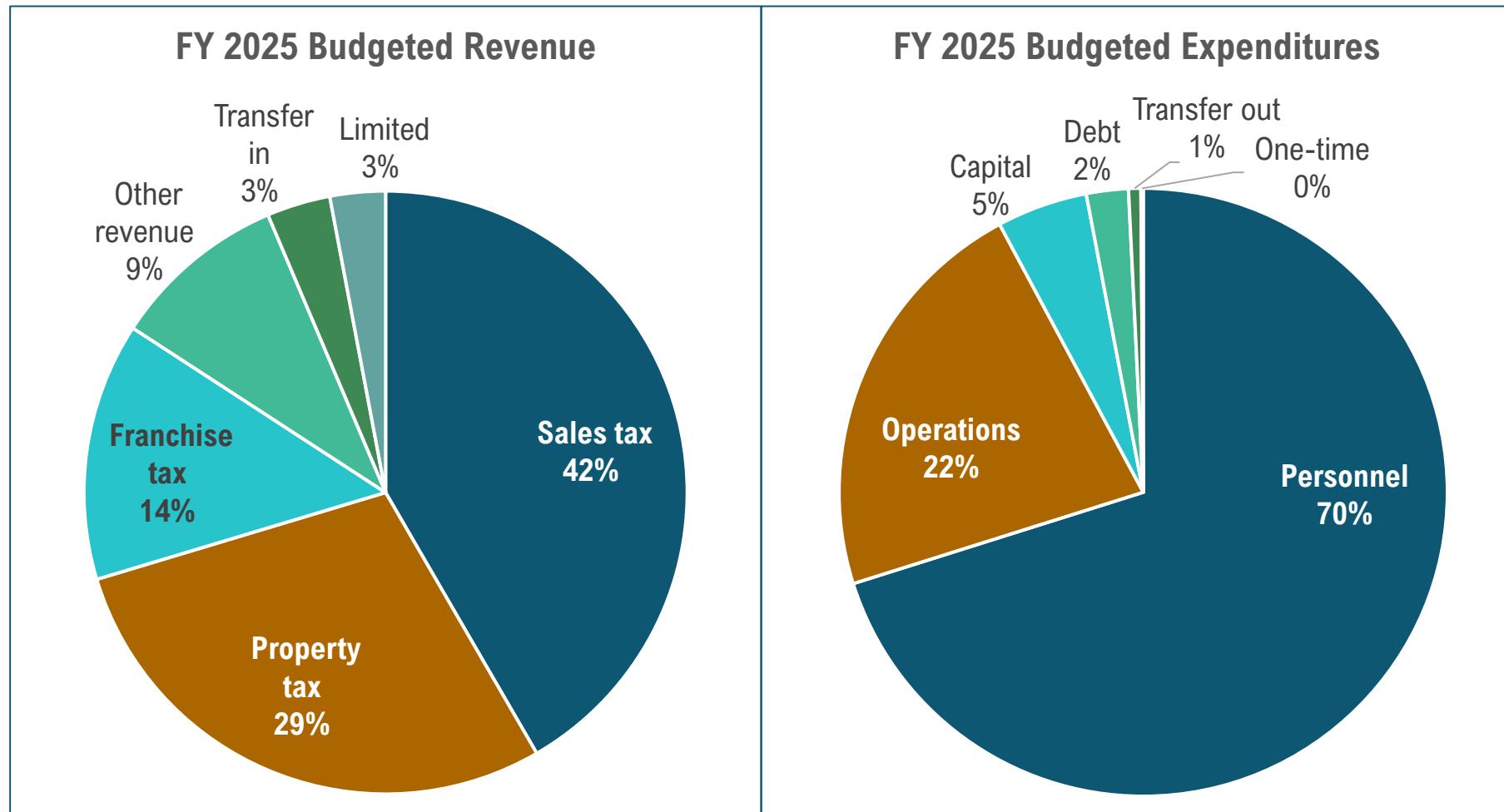
FINANCIAL FORECASTS

	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

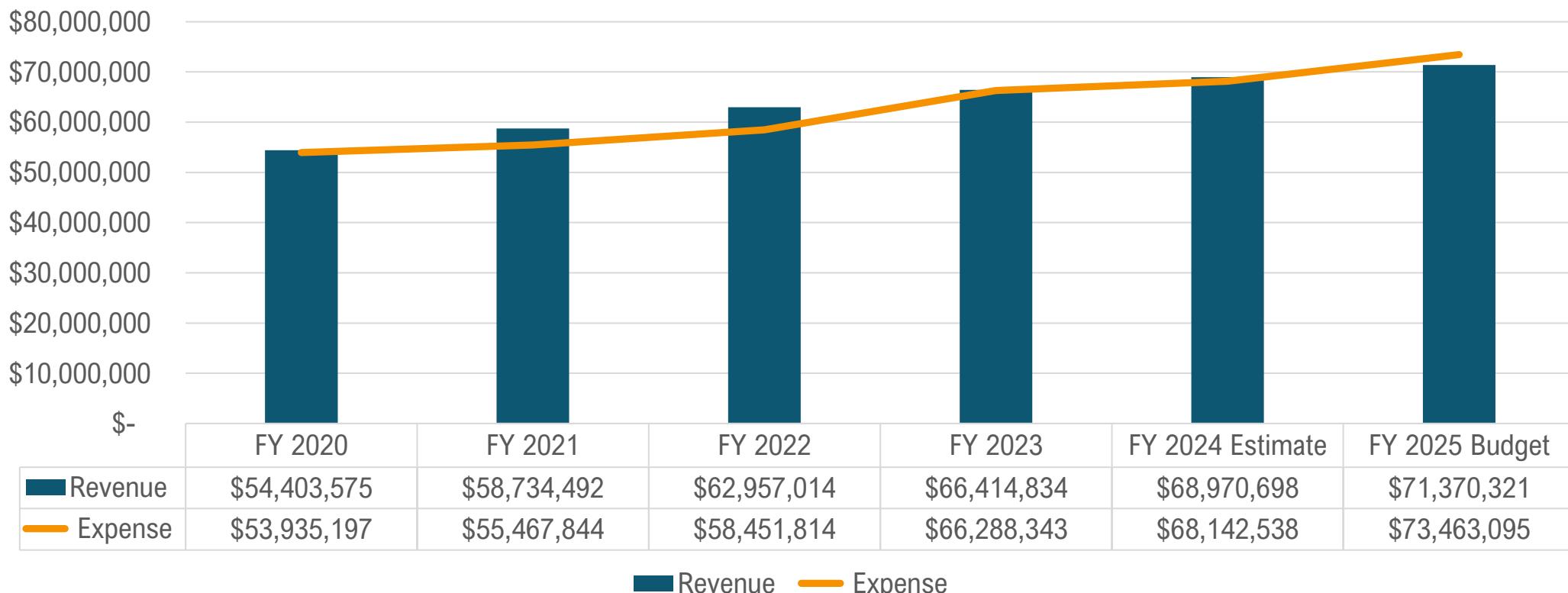


GENERAL FUND

REVENUES	EXPENDITURES
On-Going	On-Going
Sales tax	Personnel
Property tax	Operations
Other tax	Capital
Other revenue	Debt
Transfers in	Transfer out
71,370,321	73,463,095
Limited revenue	One-time
<u>2,183,333</u>	<u>90,559</u>
<u>\$ 73,553,654</u>	<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

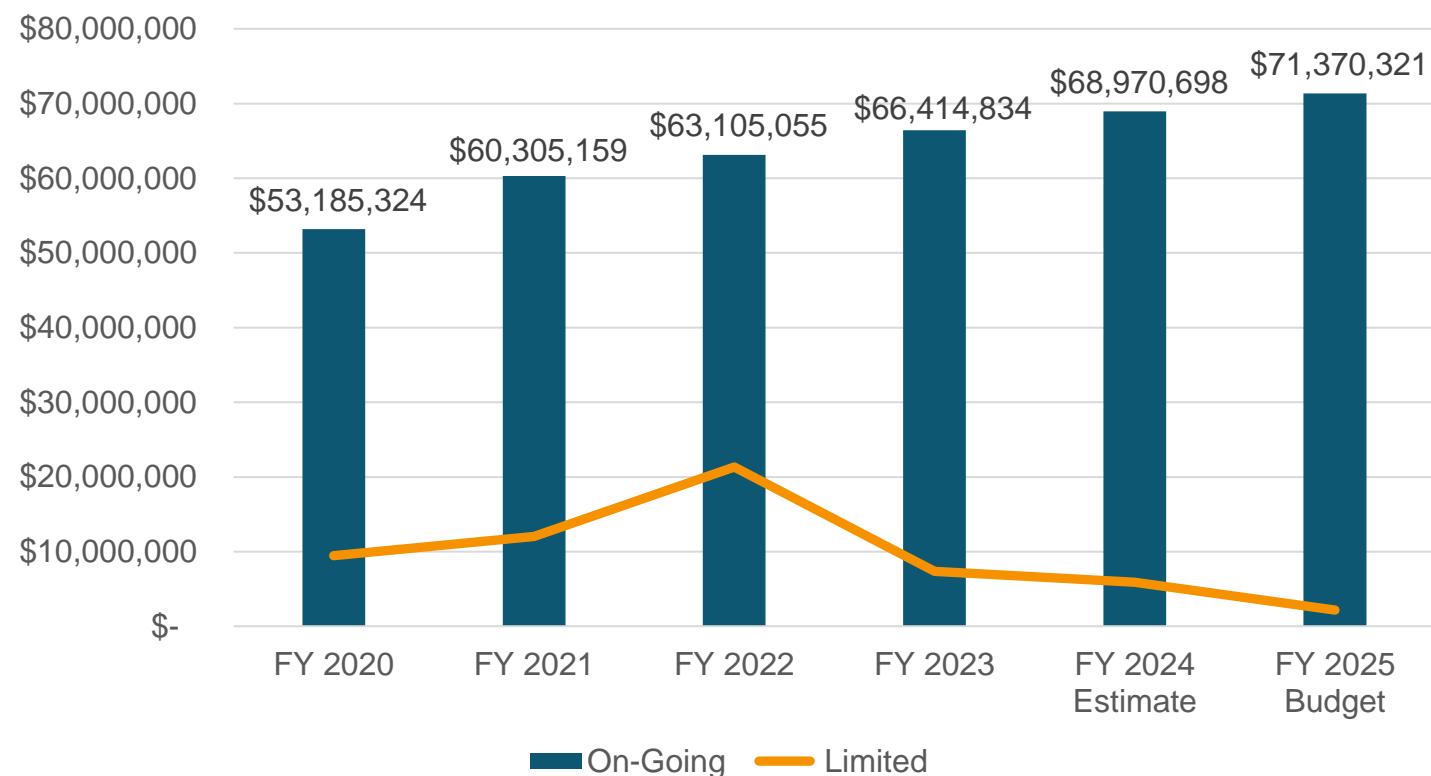
Sales tax in excess of 5% year-over-year growth

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)

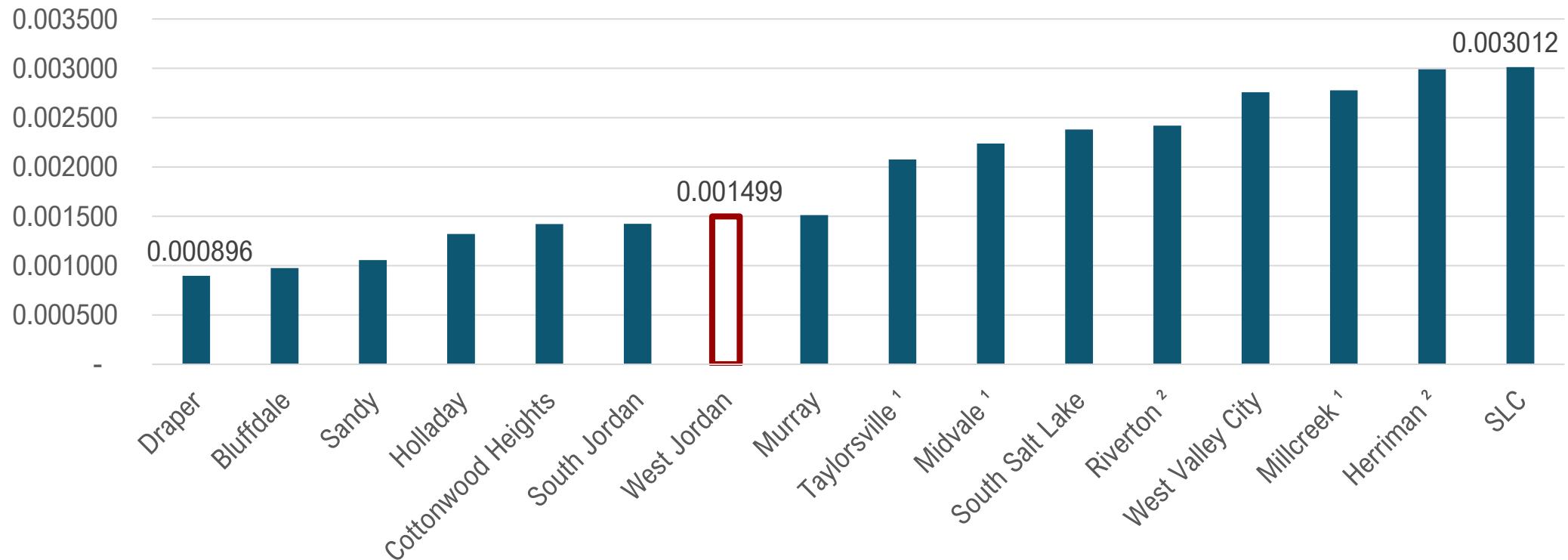
REVENUE: \$675,000

28% OF THE INCREASE IN PUBLIC SAFETY COSTS

FY 2025 MAYOR'S BUDGET

PROPERTY TAX

Tax Year 2023 Property Tax Rates



¹ Includes out-sourced fire only

² Includes out-sourced police and fire

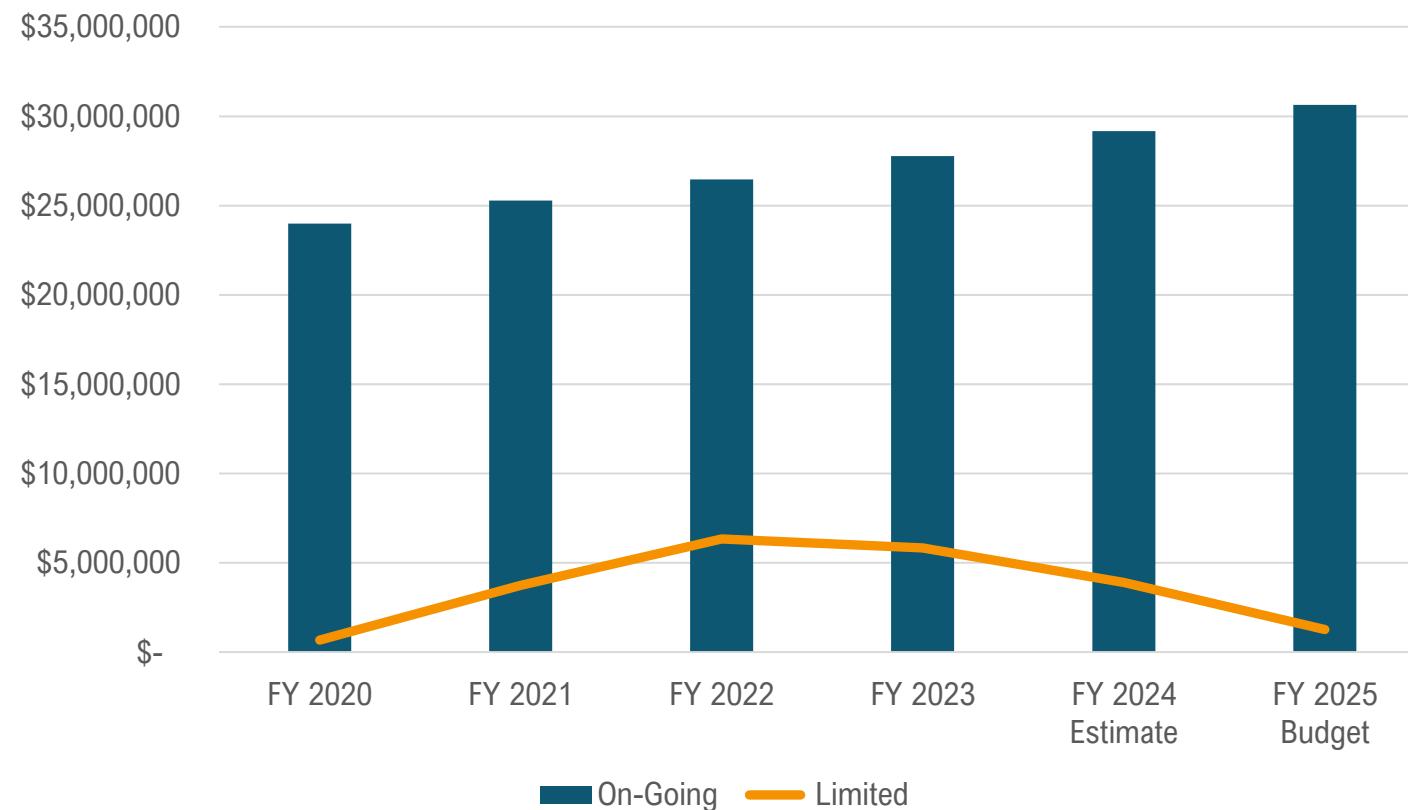
SALES TAX

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

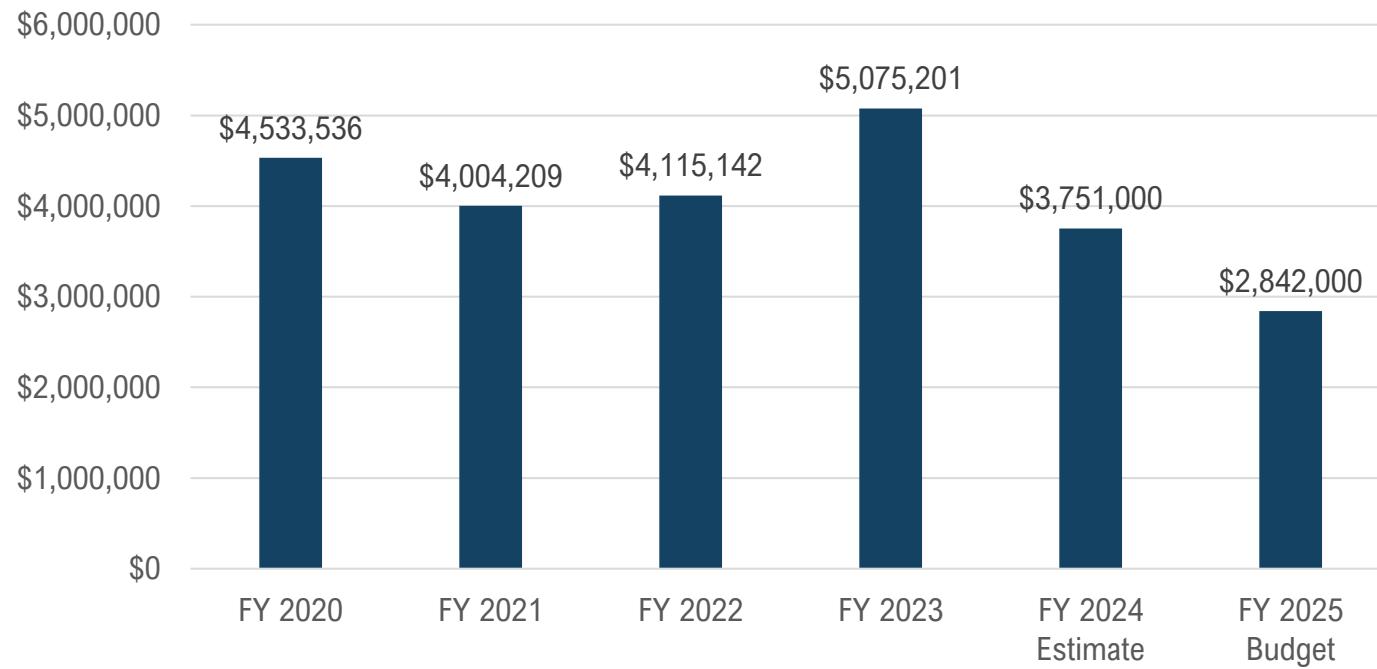
Fleet replacement plan to cost recovery	\$ 900,000
Taser replacement program contract	73,000
Addition of a drone show to Western Stampede	40,000
Increase to rodeo purse	22,500
Addition of Summer Movies in the Park	21,000
Continuation of First Friday events	12,000
Fire Administration BC to Deputy Chief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

DEVELOPMENT SERVICES FUND

SUMMARY

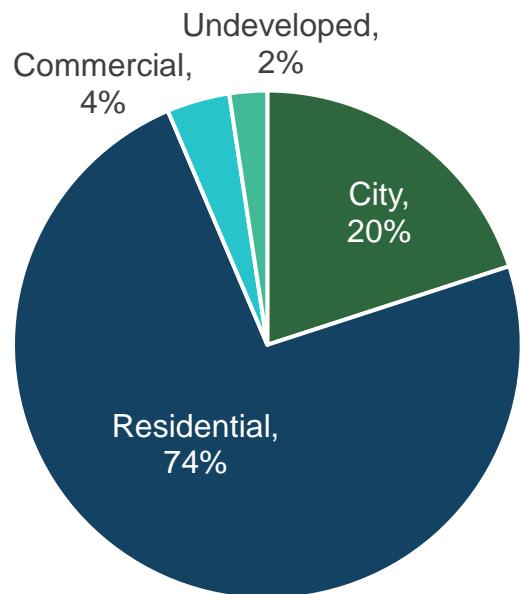
Revenue	\$2,842,000
Less:	
Direct Costs	2,704,078
Indirect Costs	2,666,858
Net change	-\$2,528,936

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	\$ 36.50	\$ 37.36	\$ 0.86
Sewer	30.73	33.79	3.06 *
Solid Waste	20.76	22.21	1.45
Storm Water	6.34	6.78	0.44
Streetlight	2.81	3.00	0.19
Total	\$ 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