



**The City of West Jordan
Committee of the Whole Meeting
June 23, 2026**

[VIEW THE MEETING](#)



8000 S Redwood Road, 3rd Floor
West Jordan, UT 84088

Welcome to Committee of the Whole meeting!

While the Council encourages in-person attendance, you may attend virtually by using the links in the top right corner.

West Jordan Public Meeting Rules

To view meeting materials for any agenda item, click the item title to expand it, then select the view icon to access attachments, or visit <https://westjordan.primegov.com/public/portal>

Work Session 4:00 pm

1. Call to Order

2. Discussion Topics

- a. Amending the Property Tax Impact Schedule for Fiscal Year 2027
- b. Discussion of the Fiscal Year 2027 Tentative Budget

3. Administrative Items

Topics not included on the agenda, brought up for discussion to address matters of importance or items needing prompt attention. Final action on these topics will not be taken at this meeting.

jasj;lakjf;

4. Adjourn

Please note that at the conclusion of this meeting, the Council will convene in a Redevelopment Agency meeting.

Upcoming Meetings

- Tuesday, June 30, 2026 – Committee of the Whole (6:00p)
- Tuesday, July 14, 2026 – Committee of the Whole (4:00p) – Regular City Council (7:00p)
- Tuesday, July 28, 2026 – Committee of the Whole (4:00p) – Regular City Council (7:00p)

Certificate of Posting

I certify that the foregoing agenda was posted at the principal office of the public body, on the Utah Public Notice website, on West Jordan City's website, and notification was sent to the Salt Lake Tribune and Valley Journal.

Posted and dated June 19, 2026

Cindy M. Quick, MMC, Council Office Clerk



REQUEST FOR COUNCIL ACTION

Action: Other

Meeting Date Requested : 06/23/2026

Presenter: Danyce Steck, Administrative Services Director

Deadline of item : 06/23/2026

Applicant:

Department Sponsor: Admin. Services

Agenda Type: Discussion Topics

Presentation Time: 2 Minutes

(Council may elect to provide more or less time)

1. AGENDA SUBJECT

Amending the Property Tax Impact Schedule for Fiscal Year 2027

2. EXECUTIVE SUMMARY

The Property Tax Impact Schedule was prepared in April based on estimates. This amendment updates the Schedule with the certified tax rate and certified tax revenue received from the Salt Lake County Auditor's Office on June 12, 2026.

As a best practice for public transparency and guided by Utah State Code [59-2-924 8\(a\)\(ii\)](#), we are publishing the Property Tax Impact Schedule at every meeting where the budget is discussed. This schedule will change throughout the budget process if Council majority makes a change to the proposed property tax increase.

3. TIME SENSITIVITY / URGENCY

The Property Tax Impact Schedule will be shown at every meeting in which the budget is discussed, including work sessions.

4. FISCAL NOTE

See the Schedule for financial details. The proposed increase has been reduced from 2.26% to 2.19% and includes revenue equal to the items disclosed in the original schedule.

5. STAFF ANALYSIS

Staff supports this amendment and the disclosing of the Property Tax Impact Schedule at every meeting in which the budget is discussed.

6. MAYOR RECOMMENDATION

The Mayor supports this amendment and the disclosing the Property Tax Impact Schedule at every meeting in which the budget is discussed.

7. COUNCIL STAFF ANALYSIS

This amendment will update The Property Tax Impact Schedule which was estimated in April. The City received the certified tax revenue received from the Salt Lake County Auditor's Office on June 12, 2026.

This item is intended to satisfy requirements of Utah Code and the budget process. Future budget hearings will provide additional opportunities for public input and discussion regarding the proposed budget.

8. POSSIBLE COUNCIL ACTION

The Council may choose to:

1. Move the item forward to a future Council Meeting for consideration and possible final action;
2. Continue the item to a future Committee of the Whole meeting;
3. Make requests of Council Staff, Administrative Staff, or the Mayor for information by way of four agreeing Council Members.

9. ATTACHMENTS

Original Property Tax Impact Schedule
Amended Property Tax Impact Statement

PROPERTY TAX IMPACT SCHEDULE

West Jordan City will consider an increase to its property tax rate to generate an additional \$500,418. The following information is intended to provide decision makers and the public with an explanation of how the City's operations would be affected if the property tax rate changes.

Proposed Revenue with Tax Change	\$22,667,562
West Jordan City's Current Property Tax Revenue	<u>\$22,167,144</u>
Additional Property Tax Revenue to West Jordan City	\$500,418

West Jordan City's Current Property Tax Rate	.001328

Estimated Increase to West Jordan City's Property Tax Revenue	2.26%

Estimated Increase to a primary residence of \$549,800	\$8.96
Estimated Increase to a business of \$549,800	\$16.30

<u>Affected Department</u>	<u>Budget without Tax Change</u>	<u>Interim Budget</u>	<u>Budget Change</u>
Parks	\$6,348,421	\$6,500,876	\$152,455

Impact of Tax Increase

The Parks Department will hire one (1) full-time parks maintenance worker, and one (1) full-time parks planner. If the parks planner is approved, the Department will eliminate three (3) seasonal laborer positions to assist in funding the position (\$61,794).

Request Detail

Parks Maintenance Worker: \$90,781 (wages, benefits)

As the City grows its network of parks and trails, additional staffing is needed to maintain these new amenities.

Parks Planner: \$61,674 (wages, benefits, less seasonal hours)

As the City continues to grow and invest in new parks, trails, and recreational amenities, the need for dedicated planning support has become essential. A Parks Planner will provide professional expertise in project planning, design, public engagement, and long-term parks system development. This position will ensure that new facilities are thoughtfully designed, meet community needs, comply with safety and accessibility standards, and align with the City's strategic goals. Adding a Parks Planner will also improve coordination across departments, accelerate project timelines, and enhance the overall quality and sustainability of the City's parks and open spaces. The Department is willing to reduce its seasonal maintenance hours to offset a portion of the cost of this position (savings of \$61,794).

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PROPERTY TAX IMPACT SCHEDULE

<u>Affected Department</u>	<u>Budget without Tax Change</u>	<u>Interim Budget</u>	<u>Budget Change</u>
Crossing Guards	\$828,625	\$929,418	\$100,793

Impact of Tax Increase

The Police Department will hire one (1) full-time Crossing Guard Supervisor.

Request Detail

The Police Department currently manages a civilian crossing guard program that supports over 200 school and pedestrian crossings daily, encompassing more than 100 individual crossing guard positions citywide. This program is critical to public safety, particularly for school-aged children, and requires consistent oversight to ensure operational effectiveness, accountability, and continuity. At present, supervisory responsibilities—including recruitment and hiring coordination, scheduling, training oversight, performance monitoring, and compliance with safety standards—are distributed among sworn personnel whose primary responsibilities are law enforcement and emergency response. This structure limits efficiency and diverts sworn resources from core policing functions.

The creation of a Civilian Crossing Guard Supervisor position would centralize management of the program and provide dedicated oversight of daily operations. This position would be responsible for staffing and deployment, coordination of hiring processes, timekeeping, payroll coordination, and ongoing training, as well as budget tracking, equipment management, and resource allocation related to the crossing guard program.

Establishing this civilian supervisory role will improve operational consistency, strengthen accountability, and enhance public safety while allowing sworn personnel to focus on mission-critical duties. From a fiscal perspective, a civilian supervisor provides a cost-effective management solution for a large, labor-intensive program and supports responsible stewardship of departmental resources.

<u>Affected Department</u>	<u>Budget without Tax Change</u>	<u>Interim Budget</u>	<u>Budget Change</u>
Events	\$1,335,538	\$1,435,538	\$100,000

Impact of Tax Increase

The City will establish an annual summer event titled, "Beet Days".

Request Detail

The City's continued growth creates a unique opportunity to establish a signature annual summer event that builds community pride and celebrates local heritage. "Beet Days" would provide family-friendly entertainment, support local businesses, and create a unifying tradition for residents throughout the City. Launching this event will strengthen community connections, enhance civic engagement, and contribute to a vibrant local culture.

PROPERTY TAX IMPACT SCHEDULE

<u>Affected Department</u>	<u>Budget without Tax Change</u>	<u>Interim Budget</u>	<u>Budget Change</u>
Police	\$31,566,556	\$31,640,270	\$73,714

Impact of Tax Increase

The Police Department will upgrade a Police Officer I position to a Police Lieutenant.

Request Detail

To improve supervision, operational efficiency, and span-of-control within the Police Department, adding a Police Lieutenant position is necessary. The department's current structure places significant supervisory and administrative demands on existing command staff, which limits their capacity for oversight, training, and strategic planning. Reallocating one Police Officer position to create a Lieutenant role will strengthen leadership on each shift, enhance accountability, and support more effective deployment of existing patrol resources. This adjustment improves overall service delivery without increasing total staffing levels.

<u>Affected Department</u>	<u>Budget without Tax Change</u>	<u>Interim Budget</u>	<u>Budget Change</u>
Passports	\$229,650	\$271,911	\$42,261

Impact of Tax Increase

The Passport Office will hire one (1) full-time passport agent and eliminate two (2) part-time positions to assist in funding the position (\$50,000).

Request Detail

The Passport Office generates over \$500,000 in revenue for the City. This request would transition two (2) part-time employees into one (1) full-time employee to increase retention and provide greater consistency for the services.

<u>Affected Department</u>	<u>Budget without Tax Change</u>	<u>Interim Budget</u>	<u>Budget Change</u>
City Recorder & Customer Service	\$268,117	\$299,312	\$31,195

Impact of Tax Increase

The City Recorder's Office will hire one new customer service representative to serve the west side of the City at the Public Works Building. The full cost of this position is split between the General Fund and the utility funds. The total cost is \$89,128.

Request Detail

As the west side of the City continues to grow, demand for in-person customer support has increased significantly. Adding a Customer Service Representative to serve at the Public Works Building will ensure residents have convenient access to essential services, including receiving utility payments, scheduling dumpsters, and answering inquiries. This position will improve service delivery, reduce wait times, and provide consistent support to the expanding west-side community.

AMENDED PROPERTY TAX IMPACT SCHEDULE

West Jordan City will consider an increase to its property tax rate to generate an additional \$500,418. The following information is intended to provide decision makers and the public with an explanation of how the City's operations would be affected if the property tax rate changes.

Proposed Revenue with Tax Change	\$ 23,638,541
West Jordan City's Certified Property Tax Revenue	\$ 23,138,123
Additional Property Tax Revenue to West Jordan City	\$ 500,418
West Jordan City's 2025 Property Tax Rate	0.001328
West Jordan City's 2026 Certified Property Tax Rate	0.001281
West Jordan City's 2026 Proposed Property Tax Rate	0.001309
Increase to West Jordan City's Property Tax Revenue	2.19%
Increase to a primary residence of \$562,200	\$ 8.66
Increase to a business of \$562,200	\$ 15.74

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REQUEST FOR COUNCIL ACTION

Action: Request Feedback from Council

Meeting Date Requested : 06/23/2026

Presenter: Danyce Steck, Administrative Services Director

Deadline of item : 06/23/2026

Applicant:

Department Sponsor: Admin. Services

Agenda Type: DISCUSSION TOPICS

Presentation Time: 90 Minutes

(Council may elect to provide more or less time)

1. AGENDA SUBJECT

Discussion of the Fiscal Year 2027 Tentative Budget

2. EXECUTIVE SUMMARY

This work session is intended to facilitate discussions and gather Council feedback in preparation for the adoption of the FY2027 Interim Budget. The budget accepted by the Council on May 5, 2026, will serve as a baseline for these discussions.

During the June 9, 2026 budget discussion, Council Members generally supported moving forward with the proposed 2.26% proposed property tax increase and the tentative budget. Since that meeting, the Salt Lake County Auditor's Office has provided the certified tax rate, which is a 2.19% increase.

The Council may continue discussions regarding both the tentative budget and the proposed tax increase. Any amendments with majority Council support may be incorporated into the interim budget which will be adopted in the regular meeting following this work session, or the final budget which is scheduled for adoption in August. As a reminder, the proposed tax rate represents the maximum rate and cannot be exceeded; however, it may be reduced prior to final adoption with majority Council support.

The tax increase has been entered into the state system based on the \$500,418 revenue included in the property tax impact schedule. If changes are made to the purpose of the increase, the property tax impact schedule will need to be adjusted as well (see item 2a).

3. TIME SENSITIVITY / URGENCY

During the regular meeting Council will hold a public hearing on the Tentative Budget and adopt an Interim Budget. The public hearing regarding the tax increase and the final annual budget will be held on August 11, 2026, with adoption of a Final Budget no later than August 31, 2026.

4. FISCAL NOTE

Fiscal impact is dependent on any amendments adopted by a majority of the Council.

5. STAFF ANALYSIS

Work sessions to discuss the budget have been held as follows:

- May 12, 2026 – Revenues and Summaries, General Fund departments

- May 26, 2026 – General Fund departments continued, Community Development & Development Services, Economic Development
- June 2, 2026 – Public Services, Parks Capital Projects and General Capital Projects, Highlands, Risk, Public Works, Fleet, Roads Capital, Public Utilities Operations and Capital, IT
- June 9, 2026 – 2.26% property tax increase, staffing requests, reserve levels, capital funding, and revenue assumptions.

This item will cover further Council questions and discussion as well as information about the water and sewer rate study.

6. MAYOR RECOMMENDATION

The Mayor supports discussion of the FY 2027 budget in advance of adoption.

7. COUNCIL STAFF ANALYSIS

Timeline & Background Information

This item represents the second step in the budget process. It provides the Council opportunity to review the proposed budget, ask questions, and provide feedback prior to formal adoption.

Step 1 – Receive the Mayor’s Proposed Budget

The Council accepted the Mayor’s Proposed Budget on [May 5, 2026](#).

Step 2 – Conduct Budget Work Sessions and Discussions

- Budget discussions are scheduled throughout May and June 2026.
- [May 12, 2026](#) - Council reviewed revenue projections, budget summaries, and General Fund departments including Fire, Police, Administrative Services, Mayor’s Office, Council Office, City Attorney, and Justice Court
- [May 26, 2026](#) - Council continued review of General Fund departments and discussed Community Development, Development Services, Economic Development, and the Redevelopment Agency
- [June 2, 2026](#) - Council reviewed Public Services, Parks and General Capital Projects, Highlands, Risk, Public Works, Fleet, Roads Capital, Public Utilities Operations and Capital, and IT.
- [June 9, 2026](#) - Council discussed the proposed 2.26% property tax increase, staffing requests, reserve levels, capital funding, revenue assumptions, and amendments to the FY2026 budget. A majority of the Council supported the proposed Passport Office staffing request and full-time Customer Service Representative position at Public Works. Council Members Jacob and Whitelock expressed interest in exploring alternatives to the full property tax increase.
- This work session provides the opportunity for Council to address any remaining questions regarding the FY2027 Tentative Budget and proposed property tax increase before adoption of the Interim Budget.

Step 3 – Adopt the Tentative Budget

- During the [June 9, 2026 Council meeting](#) the Tentative Budget was adopted after a public hearing and a public hearing for the interim budget was set for June 23, 2026.

Step 4 – Adopt Interim or Final Budget Depending on Tax Increase

Since the majority of Council supports a tax increase:

- An Interim Budget must be adopted before June 30, 2026.
- A Final Budget must be adopted no later than August 31, 2026.

8. POSSIBLE COUNCIL ACTION

Following this Committee of the Whole discussion, the Council will consider adoption of the Interim Budget at the Regular Council meeting.

Any modifications supported by a majority of the Council should be included in the Interim Budget and specifically identified in the motion adopting the Interim Budget.

9. ATTACHMENTS

Tentative Budget FY2027



WWW.WESTJORDAN.UTAH.GOV



WEST JORDAN CITY

ANNUAL BUDGET

FY
2027



FISCAL YEAR

2027 Annual Budget

ELECTED OFFICIALS

Council Chair, District 2 Bob Bedore
Council Vice-Chair, At-Large Jessica Wignall
Council Member, At-Large Annette Harris
Council Member, At-Large Kayleen Whitelock
Council Member, District 1 Chad Lamb
Council Member, District 3 Zach Jacob
Council Member, District 4 Kent Shelton
Mayor Dirk Burton

COUNCIL BUDGET AND AUDIT COMMITTEE

Committee Chair Annette Harris
Committee Member Chad Lamb
Committee Member Jessica Wignall

ADMINISTRATION

Mayor Dirk Burton
Chief Administrative Officer Korban Lee
Assistant Chief Administrative Officer Paul Jerome

BUDGET COMMITTEE

Mayor Dirk Burton
Chief Administrative Officer Korban Lee
Assistant Chief Administrative Officer Paul Jerome
Administrative Services Director Danyce Steck
Budget & Management Analyst Becky Condie
Police Chief Jeremy Robertson
Public Utilities Director Greg Davenport
Human Resources Manager Michael Wilkey

BUDGET AWARD

GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of West Jordan
Utah**

For the Fiscal Year Beginning

July 01, 2025A handwritten signature in black ink that reads "Christopher P. Morill".**Executive Director**

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of West Jordan, Utah, for its Annual Budget for the fiscal year beginning July 1, 2025. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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Mayor Dirk Burton

tel: 801.569.5000

info@westjordan.utah.gov

8000 South Redwood Road

West Jordan, UT 84088

May 2026

In April, I ride my bicycle across our great state of Utah to St. George for the Utah League of Cities and Towns Conference. Along the way, I see different communities, meet people from all walks of life, and am reminded that progress doesn't always come from staying on the same road. Although I do this every year, it is different every time. I plan for contingencies, yet something always happens differently that could not be planned for. When that happens, I review my options, then decide with the information at hand. As I learn more, my options may change. I often seek other people to help supply me with ideas to choose from.

That perspective helped shape this year's budget.

The City of West Jordan is in a strong position because we've spent years planning carefully and staying disciplined. That steady approach continues this year. We're keeping our revenue expectations realistic and making small, manageable property-tax adjustments now, so we don't face large jumps later. (Details of the property tax adjustment can be found in the proposed property tax impact schedule.)

We're also closely watching the trends that shape our budget, like slower sales-tax growth and declining court revenues. These shifts are real, but they're manageable. Some things we cannot predict; however, because we've been cautious in past years, we can adjust while keeping the services residents rely on running smoothly. Often, we seek from staff and others to help supply us with ideas to choose from.

With that in mind, this budget focuses on the services residents use every day. Our priority is maintaining strong service levels and supporting the employees who keep the city running. As we grow, we need to increase staff in a few key positions, including a parks maintenance worker, a crossing-guard supervisor, and a customer-service representative at the Public Works building; and we're updating a few roles to better meet the needs of our growing community.

It is also important for us to continue to invest in the infrastructure that keeps our city functioning, such as roads, water lines, sewer treatment, and stormwater improvements. These projects strengthen the backbone of our city and help reduce costly unplanned repairs in the future.



Mayor Dirk Burton

tel: 801.569.5000

info@westjordan.utah.gov

8000 South Redwood Road
West Jordan, UT 84088

Residents will see minor increases in sewer, solid waste, and streetlight fees this year. Water and stormwater fees remain the same. These modest adjustments help us maintain essential services and keep our systems reliable while reducing unpredictable increases in the future.

Water conservation is a key focus for our community. We are keeping an eye on water use to help us plan wisely for the years ahead.

Like any good ride, this budget is about reading the road in front of us and making smart, steady choices. It keeps West Jordan stable, prepared, and moving forward with confidence.

Dirk Burton

Mayor of West Jordan, Utah

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As the City grows its network of parks and trails, additional staffing is needed to maintain these new amenities.

Parks Planner: \$61,674 (wages, benefits, less seasonal hours)

As the City continues to grow and invest in new parks, trails, and recreational amenities, the need for dedicated planning support has become essential. A Parks Planner will provide professional expertise in project planning, design, public engagement, and long-term parks system development. This position will ensure that new facilities are thoughtfully designed, meet community needs, comply with safety and accessibility standards, and align with the City's strategic goals. Adding a Parks Planner will also improve coordination across departments, accelerate project timelines, and enhance the overall quality and sustainability of the City's parks and open spaces. The Department is willing to reduce its seasonal maintenance hours to offset a portion of the cost of this position (savings of \$61,794).

(continued on next page)

PROPERTY TAX IMPACT SCHEDULE

<u>Affected Department</u>	<u>Budget without Tax Change</u>	<u>Interim Budget</u>	<u>Budget Change</u>
Crossing Guards	\$828,625	\$929,418	\$100,793

Impact of Tax Increase

The Police Department will hire one (1) full-time Crossing Guard Supervisor.

Request Detail

The Police Department currently manages a civilian crossing guard program that supports over 200 school and pedestrian crossings daily, encompassing more than 100 individual crossing guard positions citywide. This program is critical to public safety, particularly for school-aged children, and requires consistent oversight to ensure operational effectiveness, accountability, and continuity. At present, supervisory responsibilities—including recruitment and hiring coordination, scheduling, training oversight, performance monitoring, and compliance with safety standards—are distributed among sworn personnel whose primary responsibilities are law enforcement and emergency response. This structure limits efficiency and diverts sworn resources from core policing functions.

The creation of a Civilian Crossing Guard Supervisor position would centralize management of the program and provide dedicated oversight of daily operations. This position would be responsible for staffing and deployment, coordination of hiring processes, timekeeping, payroll coordination, and ongoing training, as well as budget tracking, equipment management, and resource allocation related to the crossing guard program.

Establishing this civilian supervisory role will improve operational consistency, strengthen accountability, and enhance public safety while allowing sworn personnel to focus on mission-critical duties. From a fiscal perspective, a civilian supervisor provides a cost-effective management solution for a large, labor-intensive program and supports responsible stewardship of departmental resources.

<u>Affected Department</u>	<u>Budget without Tax Change</u>	<u>Interim Budget</u>	<u>Budget Change</u>
Events	\$1,335,538	\$1,435,538	\$100,000

Impact of Tax Increase

The City will establish an annual summer event titled, "Beet Days".

Request Detail

The City's continued growth creates a unique opportunity to establish a signature annual summer event that builds community pride and celebrates local heritage. "Beet Days" would provide family-friendly entertainment, support local businesses, and create a unifying tradition for residents throughout the City. Launching this event will strengthen community connections, enhance civic engagement, and contribute to a vibrant local culture.

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PROPERTY TAX IMPACT SCHEDULE

<u>Affected Department</u>	<u>Budget without Tax Change</u>	<u>Interim Budget</u>	<u>Budget Change</u>
Police	\$31,566,556	\$31,640,270	\$73,714

Impact of Tax Increase

The Police Department will upgrade a Police Officer I position to a Police Lieutenant.

Request Detail

To improve supervision, operational efficiency, and span-of-control within the Police Department, adding a Police Lieutenant position is necessary. The department's current structure places significant supervisory and administrative demands on existing command staff, which limits their capacity for oversight, training, and strategic planning. Reallocating one Police Officer position to create a Lieutenant role will strengthen leadership on each shift, enhance accountability, and support more effective deployment of existing patrol resources. This adjustment improves overall service delivery without increasing total staffing levels.

<u>Affected Department</u>	<u>Budget without Tax Change</u>	<u>Interim Budget</u>	<u>Budget Change</u>
Passports	\$229,650	\$271,911	\$42,261

Impact of Tax Increase

The Passport Office will hire one (1) full-time passport agent and eliminate two (2) part-time positions to assist in funding the position (\$50,000).

Request Detail

The Passport Office generates over \$500,000 in revenue for the City. This request would transition two (2) part-time employees into one (1) full-time employee to increase retention and provide greater consistency for the services.

<u>Affected Department</u>	<u>Budget without Tax Change</u>	<u>Interim Budget</u>	<u>Budget Change</u>
City Recorder & Customer Service	\$268,117	\$299,312	\$31,195

Impact of Tax Increase

The City Recorder's Office will hire one new customer service representative to serve the west side of the City at the Public Works Building. The full cost of this position is split between the General Fund and the utility funds. The total cost is \$89,128.

Request Detail

As the west side of the City continues to grow, demand for in-person customer support has increased significantly. Adding a Customer Service Representative to serve at the Public Works Building will ensure residents have convenient access to essential services, including receiving utility payments, scheduling dumpsters, and answering inquiries. This position will improve service delivery, reduce wait times, and provide consistent support to the expanding west-side community.



GUIDING PRIORITIES

CORRELATION BETWEEN BUDGET AND LONG-TERM OBJECTIVES



RESIDENT FOCUSED

Tailor core services, policies, and initiatives to directly address concerns of the residents and enhance quality of life in West Jordan.

SENSE OF COMMUNITY AND CITY IDENTITY

Facilitate an emotional connection to the community through diverse opportunities, initiatives, events, and gathering spaces.



CITY AESTHETICS

Enhance the City's physical environment through thoughtful design, development, and improvements of public spaces, green spaces, and transportation corridors.

ECONOMIC DEVELOPMENT

Cultivate commercial development, innovation, employment, and entrepreneurship to enhance prosperity and opportunity within the City.



EMPLOYEE SATISFACTION

Maintain a work environment where employees feel engaged and supported, resulting in heightened productivity and morale, reduced turnover, and enhanced overall well-being.

ELECTED AND APPOINTED OFFICIALS

Elected Officials

Mayor	Dirk Burton
Council Chair – District 2	Bob Bedore
Council Member – District 1	Chad Lamb
Council Chair – District 3	Zach Jacob
Council Member – District 4	Kent Shelton
Council Member – At Large	Annette Harris
Council Member – At Large	Kayleen Whitelock
Council Vice-Chair – At Large	Jessica Wignall
Municipal Court Judge	Ryan Holtan

Executive Team

Mayor	Dirk Burton
Chief Administrative Officer	Korban Lee
Assistant Chief Administrative Officer	Paul Jerome
Administrative Services Director	Danyce Steck
City Attorney	Josh Chandler
Community Development Director	Scott Langford
Council Office Director	Alan Anderson
Economic Development Director	Jim Grover
Fire Chief	Derek Maxfield
Municipal Court Judge	Ryan Holtan
Police Chief	Jeremy Robertson
Public Services Director	Cory Fralick
Public Utilities Director	Gregory Davenport
Public Works Director	Brian Clegg

Appointed Positions

Budget Officer	Mayor Dirk Burton
City Attorney	Josh Chandler
City Engineer	Nate Nelson
City Recorder	Tangee Sloan
City Treasurer	Tyler Aitken
Human Resources Manager	Michael Wilkey
IT Director	Robert Allred

¹ As required by Utah State Code

BUDGET CALENDAR AND PROCESS

Jan 2026	• Council priorities meeting • Mayor's budget retreat • Departments receive budget preparation documents
Feb 2026	• Mayor's Budget Committee meetings • Council Budget & Audit Committee meeting
Mar 2026	• Department budget requests are reviewed by the Mayor's Budget Committee • New personnel requests are evaluated by the Mayor's Budget Committee • Capital projects are evaluated by the Mayor's Budget Committee
Apr 2026	• Mayor's budget is prepared and a recommended tax levy is complete. • Council Budget & Audit Committee meeting
May 2026	• Council accepts the Mayor's Budget • Initial notice of intent to increase property tax rate is given (if needed) • Council reviews the budget
Jun 2026	• Council holds a public hearing and adopts the Tentative Budget • Council reviews the budget further • On or before June 22, property tax rate is declared (Truth in Taxation if needed) • Council holds a public hearing on the Tentative Budget • An Interim Budget (in the case of a tax increase) is adopted for the fiscal year beginning July 1, or a Final Budget is adopted for the fiscal year beginning July 1
Jul 2026	<i>Truth in Taxation Process (if needed)</i> • 1st Notice: At least 14 days in advance of the hearing. The public hearing date is set by the Salt Lake County Auditor's Office. • Tax notices are mailed out
Aug 2026	<i>Truth in Taxation Process (if needed)</i> • 2nd Notice: at least 7 days in advance of the hearing. The public hearing date is set by the Salt Lake County Auditor's Office. The City will continue public outreach meetings. The City will host the public hearing and adopt a tax levy after receiving comment. • Council holds a public hearing on the tax increase • Council amends the Interim Budget / adopts a Final Budget and adopts the tax rate

CHANGES TO THE BUDGET

The following documents the changes between the Mayor's Budget as accepted on 05/05/2026 and the Final Budget as adopted on 08/__/2026.

GENERAL FUND

		Mayor's Budget	Change	Tentative Budget
REVENUE / TRANSFERS IN				
1	FY 2027 Mayor's Budget	81,944,122		
2				
3				
4				
5				
6		81,944,122	-	81,944,122
EXPENDITURES / TRANSFERS OUT				
7	FY 2027 Mayor's Budget	81,944,122		
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18		81,944,122	-	81,944,122
19	CONTRIBUTION (USE) OF RESERVES	-	-	-

CLASS C ROADS FUND

		Mayor's Budget	Change	Tentative Budget
REVENUE / TRANSFERS IN				
20	FY 2027 Mayor's Budget	8,175,000		
21				
22		8,175,000	-	8,175,000
EXPENDITURES / TRANSFERS OUT				
23	FY 2027 Mayor's Budget	10,244,535		
24				
25		10,244,535	-	10,244,535
26	CONTRIBUTION (USE) OF RESERVES	(2,069,535)	-	(2,069,535)

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CHANGES TO THE BUDGET

The following documents the changes between the Mayor's Budget as accepted on 05/05/2026 and the Final Budget as adopted on 08/__/2026.

DEVELOPMENT SERVICES FUND

		Mayor's Budget	Change	Tentative Budget
REVENUE / TRANSFERS IN				
27	FY 2027 Mayor's Budget	5,816,000		
28				
29		5,816,000	-	5,816,000
EXPENDITURES / TRANSFERS OUT				
30	FY 2027 Mayor's Budget	5,814,748		
31	Credit Card Fees		(80,000)	(80,000)
32		5,814,748	(80,000)	5,734,748
33	CONTRIBUTION (USE) OF RESERVES	1,252	80,000	81,252

HIGHLANDS SID

		Mayor's Budget	Change	Tentative Budget
REVENUE / TRANSFERS IN				
34	FY 2027 Mayor's Budget	458,400		
35				
36		458,400	-	458,400
EXPENDITURES / TRANSFERS OUT				
37	FY 2027 Mayor's Budget	424,724		
38				
39		424,724	-	424,724
40	CONTRIBUTION (USE) OF RESERVES	33,676	-	33,676

KRAFTMAID SID

		Mayor's Budget	Change	Tentative Budget
REVENUE / TRANSFERS IN				
41	FY 2027 Mayor's Budget	-		
42				
43		-	-	-
EXPENDITURES / TRANSFERS OUT				
44	FY 2027 Mayor's Budget	-		
45				
46		-	-	-
47	CONTRIBUTION (USE) OF RESERVES	-	-	-

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CHANGES TO THE BUDGET

The following documents the changes between the Mayor's Budget as accepted on 05/05/2026 and the Final Budget as adopted on 08/__/2026.

CAPITAL PROJECTS FUND

		Mayor's Budget	Change	Tentative Budget
REVENUE / TRANSFERS IN				
48	FY 2027 Mayor's Budget	27,901,551		
49				
50				
51				
52		27,901,551	-	27,901,551
EXPENDITURES / TRANSFERS OUT				
53	FY 2027 Mayor's Budget	46,822,011		
54	Ron Wood Multi-purpose Fields (carry forward)	5,000,000	3,000,000	8,000,000
55	Ron Wood Wheels Park	150,000	877,344	1,027,344
56	Jordan River Trail Lighting (grant match)	200,000	(200,000)	-
57	Public Safety Logistics Building	2,000,000	(2,000,000)	-
58	1300 West wall neighborhood improvements	-	500,000	500,000
59		54,172,011	2,177,344	56,349,355
60	CONTRIBUTION (USE) OF RESERVES	(26,270,460)	(2,177,344)	(28,447,804)

CDBG FUND

		Mayor's Budget	Change	Tentative Budget
REVENUE / TRANSFERS IN				
61	FY 2027 Mayor's Budget	-		
62				
63		-	-	-
EXPENDITURES / TRANSFERS OUT				
64	FY 2027 Mayor's Budget	(6,925)		
65				
66				
67				
68				
69				
70				
71				
72				
73				
74		(6,925)	-	(6,925)
75	CONTRIBUTION (USE) OF RESERVES	6,925	-	6,925

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CHANGES TO THE BUDGET

The following documents the changes between the Mayor's Budget as accepted on 05/05/2026 and the Final Budget as adopted on 08/__/2026.

GRANTS FUND

		Mayor's Budget	Change	Tentative Budget
REVENUE / TRANSFERS IN				
76	FY 2027 Mayor's Budget	-		
77				
78		-	-	-
EXPENDITURES / TRANSFERS OUT				
79	FY 2027 Mayor's Budget	-		
80				
81		-	-	-
82	CONTRIBUTION (USE) OF RESERVES	-	-	-

WATER FUND

		Mayor's Budget	Change	Tentative Budget
REVENUE / TRANSFERS IN				
83	FY 2027 Mayor's Budget	35,077,000		
84				
85		35,077,000	-	35,077,000
EXPENDITURES / TRANSFERS OUT				
86	FY 2027 Mayor's Budget	41,973,873		
87	Zone 5 South Transmission Line	-	500,000	500,000
88	Zone 5 south transmission line OBH to tank zone 4			
89		41,973,873	500,000	42,473,873
90	CONTRIBUTION (USE) OF RESERVES	(6,896,873)	(500,000)	(7,396,873)

SEWER FUND

		Mayor's Budget	Change	Tentative Budget
REVENUE / TRANSFERS IN				
91	FY 2027 Mayor's Budget	18,921,981		
92				
93		18,921,981	-	18,921,981
EXPENDITURES / TRANSFERS OUT				
94	FY 2027 Mayor's Budget	19,818,299		
95				
96		19,818,299	-	19,818,299
97	CONTRIBUTION (USE) OF RESERVES	(896,318)	-	(896,318)

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CHANGES TO THE BUDGET

The following documents the changes between the Mayor's Budget as accepted on 05/05/2026 and the Final Budget as adopted on 08/ __/2026.

SOLID WASTE FUND

		Mayor's Budget	Change	Tentative Budget
REVENUE / TRANSFERS IN				
98	FY 2027 Mayor's Budget	8,325,000		
99				
100		8,325,000	-	8,325,000
EXPENDITURES / TRANSFERS OUT				
101	FY 2027 Mayor's Budget	8,090,564		
102				
103		8,090,564	-	8,090,564
104	CONTRIBUTION (USE) OF RESERVES	234,436	-	234,436

STORMWATER FUND

		Mayor's Budget	Change	Tentative Budget
REVENUE / TRANSFERS IN				
105	FY 2027 Mayor's Budget	6,750,000		
106				
107		6,750,000	-	6,750,000
EXPENDITURES / TRANSFERS OUT				
108	FY 2027 Mayor's Budget	8,376,973		
109	Developer Reimbursement - Terraine	2,500,000	1,000,000	3,500,000
110	OBH Safe Sidewalk (Irrigation & SD)	630,000		
11	4800 W Copper Hills Parkway			
112				
113		11,506,973	1,000,000	12,506,973
114	CONTRIBUTION (USE) OF RESERVES	(4,756,973)	(1,000,000)	(5,756,973)

TRANSPORTATION UTILITY (STREETLIGHT) FUND

		Mayor's Budget	Change	Tentative Budget
REVENUE / TRANSFERS IN				
115	FY 2027 Mayor's Budget	1,596,000		
116				
117		1,596,000	-	1,596,000
EXPENDITURES / TRANSFERS OUT				
118	FY 2027 Mayor's Budget	1,685,508		
119				
120		1,685,508	-	1,685,508
121	CONTRIBUTION (USE) OF RESERVES	(89,508)	-	(89,508)

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CHANGES TO THE BUDGET

The following documents the changes between the Mayor's Budget as accepted on 05/05/2026 and the Final Budget as adopted on 08/ __/2026.

FLEET MANAGEMENT FUND

		Mayor's Budget	Change	Tentative Budget
REVENUE / TRANSFERS IN				
122	FY 2027 Mayor's Budget	9,191,929		
123				
124		9,191,929	-	9,191,929
EXPENDITURES / TRANSFERS OUT				
125	FY 2027 Mayor's Budget	10,177,447		
126				
127				
128				
129				
130		10,177,447	-	10,177,447
131	CONTRIBUTION (USE) OF RESERVES	(985,518)	-	(985,518)

IT MANAGEMENT FUND

		Mayor's Budget	Change	Tentative Budget
REVENUE / TRANSFERS IN				
132	FY 2027 Mayor's Budget	6,963,800		
133				
134		6,963,800	-	6,963,800
EXPENDITURES / TRANSFERS OUT				
135	FY 2027 Mayor's Budget	7,935,328		
136				
137				
138				
139				
140		7,935,328	-	7,935,328
141	CONTRIBUTION (USE) OF RESERVES	(971,528)	-	(971,528)

BENEFITS MANAGEMENT FUND

		Mayor's Budget	Change	Tentative Budget
REVENUE / TRANSFERS IN				
142	FY 2027 Mayor's Budget	10,378,846		
143				
144		10,378,846	-	10,378,846
EXPENDITURES / TRANSFERS OUT				
145	FY 2027 Mayor's Budget	10,100,000		
146				
147		10,100,000	-	10,100,000
148	CONTRIBUTION (USE) OF RESERVES	278,846	-	278,846

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CHANGES TO THE BUDGET

The following documents the changes between the Mayor's Budget as accepted on 05/05/2026 and the Final Budget as adopted on 08/__/2026.

RISK MANAGEMENT FUND

		Mayor's Budget	Change	Tentative Budget
REVENUE / TRANSFERS IN				
149	FY 2027 Mayor's Budget	1,960,398		
150				
151		1,960,398	-	1,960,398
EXPENDITURES / TRANSFERS OUT				
152	FY 2027 Mayor's Budget	2,871,220		
153				
154		2,871,220	-	2,871,220
155	CONTRIBUTION (USE) OF RESERVES	(910,822)	-	(910,822)



BUDGET NARRATIVES

COMMUNITY PROFILE

CITY BACKGROUND

The City of West Jordan was one of the earliest pioneer settlements after the founding of Salt Lake City. Early settlements formed to the west along the prominent Jordan riverside as early as 1849. Since the City lies on the western banks of the Jordan River, it was named West Jordan. As the years went on the area began to grow at a rapid rate. Farms, mills, and infrastructure were built as a haven for all who wished to settle the area. The residents of West Jordan petitioned the Salt Lake County Commission for incorporation as a town on January 10, 1941. It became a third-class city in 1967 and grew to a first-class city by 2006.

West Jordan is now the state's 3rd largest city with an estimated 2025 population of 120,000. At build-out, the City is projected to have a population of 175,000. It is located within the Salt Lake metropolitan area and is approximately 32.02 square miles in size.

With the largest contiguous acreage of undeveloped land in Salt Lake County, West Jordan is one of only two areas remaining in the County where new large-scale industrial development can take place. In addition, the City's resident labor force represents just over 10% of Salt Lake County's which has proven to be a major asset in attracting commercial and industrial development. The diversification of the City's retail businesses has provided a strong foundation for sustainability even in the most challenging of environments.

The City provides a full range of services to its businesses and residents. These include police and fire protection, community events and celebrations, culinary water, wastewater (sewer), garbage and recycling collection and disposal, and stormwater management, as well as the construction and maintenance of roads, parks, recreation facilities, and street lighting.

The City of West Jordan operates under a Council-Mayor form of government, also known as a strong mayor form. The City Council operates as the legislative body and the Mayor as Chief Executive Officer. All work together to make the City of West Jordan a wonderful place to live, shop, and work.

LOCATION

West Jordan is located in the center of the Salt Lake Valley, extending westward from the Jordan River toward the Oquirrh Mountains, where slopes increase significantly, gaining more than 1,000 feet in elevation at its higher points. It shares borders with Taylorsville, Kearns, West Valley City, Copperton, South Jordan, Sandy, Midvale, and Murray.



West Jordan Aerial Eastward View

COMMUNITY PROFILE

DEMOGRAPHICS

According to the 2020 US Census, West Jordan has the following demographic data.

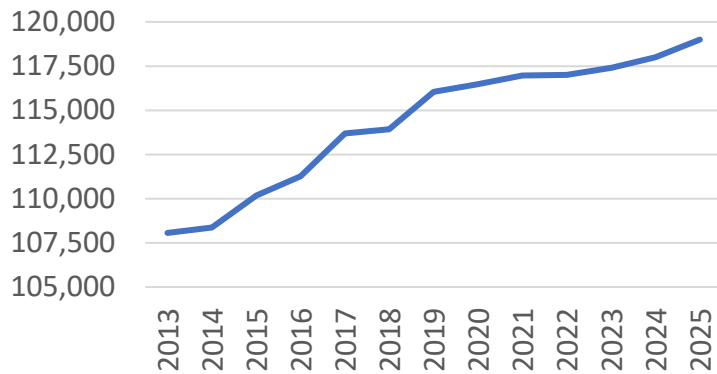
Total Housing Units: 36,247
 Homeownership Rate: 76.8%
 Median Household income: \$84,722
 Bachelor's Degree or Higher: 26.4%
 Employment Rate: 73.1%
 Median Age: 32.1
 Under 18 years old: 29.8%
 Average Family size: 3.68
 Hispanic or Latino Origin: 19.5%
 Language other than English spoken at home: 18.3%



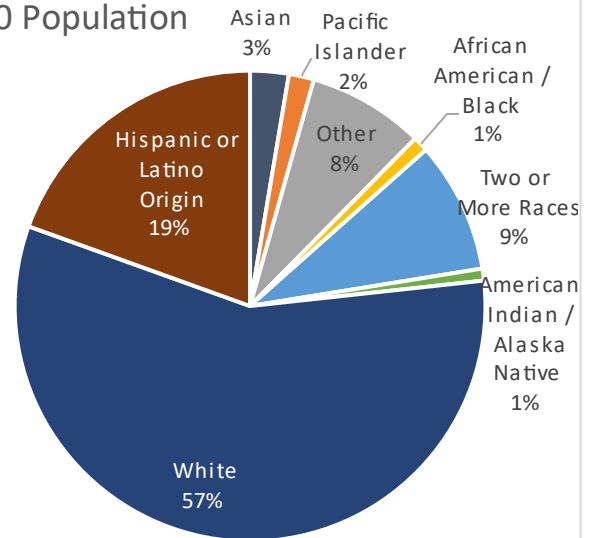
CITY POPULATION

The population of West Jordan has increased by nearly 9% over the past ten years. The 2020 US Census lists the City with a population of 116,480.

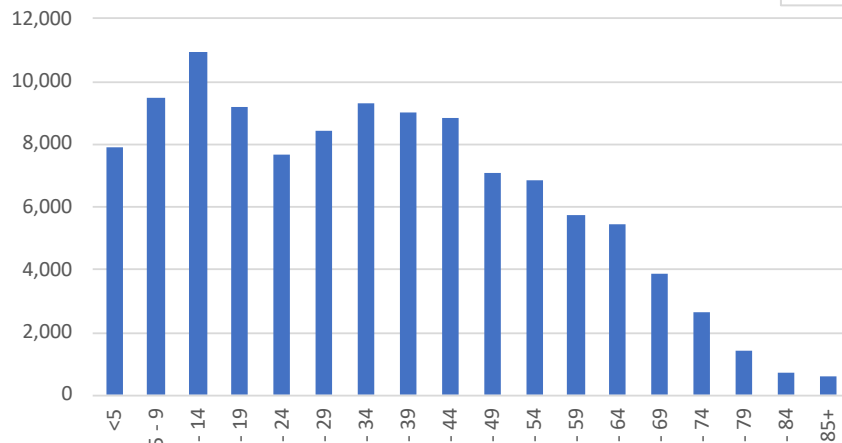
Population Growth



2020 Population



2020 Population by Age



COMMUNITY PROFILE

TOP PROPERTY TAXPAYERS

Taxpayer	2025 Taxable Value
Aligned Energy Data Centers	\$416,527,800
Novva SLC Common LLC / VAST SLC	401,639,100
JL FB Investors LLC	244,326,700
Lonestar SLC I, LLC	183,538,300
111 Commerce Center 1 (Boyer)	121,650,800
Oracle America Inc	99,735,200
The Boeing Company	97,475,200
Sysco Intermountain Food Services Inc	94,140,300
MPT of West Jordan-Steward Property, LLC	92,673,700
Eastgate at Greyhawk LLC	92,478,155

MAJOR EMPLOYERS

Employer	Employee Count
Jordan School District	4,430
Amazon	1,577
Smith's Food and Drug	763
Utah National Guard	840
CommonSpirit – Holy Cross Hospital	684
West Jordan City	655
UFirst Credit Union	457
Sysco Intermountain Food Services	407
SME Industries	375
Wal-Mart	372

TOP SALES TAXPAYERS

Smith's Food and Drug	The Home Depot
Amazon	Sysco Intermountain
Wal-Mart	Builders First Source / BMC West
Sam's Club	L.K.L Associates Inc
Rocky Mountain Power	USTC Motor Vehicle



Jordan Landing, photo copyright Keith Johnson Photography LLC



Ron Wood Park, photo credit Sherry Sorensen

KEY FISCAL MANAGEMENT PRACTICES

The following statements are presented as principles that will govern the budget, accounting, and financial reporting for fiscal year 2027.

GENERAL FINANCIAL GOALS

- Provide a financial base sufficient to sustain municipal services to maintain the social well-being and physical conditions of the City.
- Provide financial sustainability using sound financial principles and transparency.
- Be able to respond to unexpected and dramatic changes in the local and regional economy, service level requirements, and other changes as they affect the community.
- Seek to use a portion of ongoing revenue for one-time expenditures, thereby mitigating the effects of a change in ongoing revenues.

BUDGET POLICIES

Balanced Operating Budget: The City shall annually adopt a balanced budget where operating revenues are equal to, or exceed, operating expenditures. Any increase in expenses, decrease in revenues, or combination of the two would result in a budget imbalance and will require budget revision rather than spending unappropriated surpluses or designated reserves to support ongoing operations. If the budget imbalance is positive, no budget revision is required. Any year-end operating surpluses will revert to unappropriated balances for use in maintaining reserve levels set by policy, and the balance will be available for capital projects and/or “one-time only” General Fund expenditures, as approved by the City Council.

Budget Document: The operating budget is the annual financial plan for the City. It will serve as the policy document of the City Council for implementing Council goals and objectives. The budget shall provide the staff with the resources necessary to accomplish Council-determined service levels. The Mayor shall present a balanced operating budget for the following fiscal year to the City Council by the first regularly scheduled council meeting in May, to be adopted no later than the statutory deadline of June 30th of each year.

Budget Adjustments

- Budget transfers between departments, but within the same fund, require approval from the Mayor or his authorized designee.
- Budget transfers between funds require Council approval which is obtained through the budget amendment process.

Capital Improvement Plan: The Capital Improvement Plan and the base operating budget will be reviewed at the same time to ensure the City’s capital and operating needs are balanced with each other and the Capital Improvement Program is aligned with the City’s other long-range plans.

Expansion Requests: Expansion requests will be considered during the budget process as a result of the availability of new revenue and will be evaluated and prioritized as a whole. Expansion requests submitted after the original budget is adopted will be considered as a result of the availability of new revenues (such as unanticipated grants) and the request’s impact on the City’s current and future resources.

Reserve Level: The City will maintain a General Fund reserve of between 10% - 35% of the General Fund budgeted revenues excluding any transfers in and/or use of reserves. In enterprise funds, the City will maintain a minimum reserve of 12% of budgeted revenues. These reserves shall be created and maintained to provide sufficient cash flow to meet daily financial needs and to sustain services in the event of a catastrophic event such as a natural/man-made disaster or a major downturn in the economy. Any funds in excess of the 35% maximum reserve balance will be available for capital projects and/or “one-time” General Fund expenditures, as approved by the City Council.

Use of Reserves: Reserves will only be used for one-time (nonrecurring) expenditures or to fill an emergency shortfall while a permanent solution is identified. This gap fill solution should not occur in more than one fiscal year. If reserves are used, the City will begin to replenish these reserves as surplus exists, but no later than 3 years.

KEY FISCAL MANAGEMENT PRACTICES

REVENUE POLICIES

To reduce the risk of changes in the economy, the City will use the following guidance in the preparation of revenue estimates for the budget.

Fees (Governmental): Fees (user charges) will be reviewed on an annual basis during the budget process and be included with the budget for adoption by the City Council. Fees will reflect the targeted level of cost recovery and may include long-term rate adjustments to address inflation.

One-time Revenue: One-time (or temporary) revenue will be used to obtain capital assets or to make other nonrecurring purchases. The City will avoid using this resource to provide ongoing services.

Revenue Diversification: The City will strive to maintain a diversified and stable revenue system to reduce the effects of fluctuations in any one revenue source, as well as avoid an over-dependence on any single revenue source.

Revenue Projection: All revenue estimates shall be conservative (slightly understated) to reduce the probability of a revenue shortfall. Previous year trend analysis, current economic conditions, and growth will be guiding factors in these estimates.

EXPENDITURE POLICIES

Cost Allocation: A cost allocation plan will be developed and incorporated into the annual budget. The cost allocation plan will be the basis for distribution of general government and administrative costs to other funds or capital projects (indirect costs).

Expenditure Projections: Expenditure estimates should be based on known demand and service levels along with historical trend analysis, current economic conditions, and growth as guiding factors in these estimates.

Long-term Forecast: The City will prepare and present a five-year forecast with the annual budget.

One-time Expenditure: One-time expenditures may be purchased with either ongoing or one-time revenues.

Service Levels: The City will structure service levels in the context of financial sustainability.

CAPITAL INVESTMENT POLICIES

To protect the City's investment in capital assets and ensure systems and equipment are available to meet expected service levels.

Capital Assets: The City will maintain all its assets at a level to protect the City's capital investment and minimize future maintenance and replacement costs.

Capital Improvement Plan: The City will make capital improvements in accordance with an adopted capital improvement plan.

Equipment Maintenance and Replacement: The City will maintain an equipment replacement and maintenance needs analysis for the life cycle of equipment and will update this projection consistent with budget development.

Financing: Each project will identify the least costly financing method(s) and will be only undertaken once financing is secured.

Funding Source: Funding sources for each capital project will be identified prior to submittal to the Council for approval. The City will use intergovernmental assistance and other outside resources whenever possible.

Long-term Forecast: The City will prepare and present a five-year Capital Improvement Plan and include discussions on the impact to operations and maintenance each year. The Capital Improvement Plan includes elements from the various Master Plans adopted by the City Council and helps establish priorities for consideration by the City Council.

KEY FISCAL MANAGEMENT PRACTICES

DEBT POLICIES

The City will utilize long-term borrowing for capital improvements that cannot reasonably be financed on a pay-as-you-go basis from anticipated cash flows.

Bond Rating

- The City will maintain or improve the City's bond rating to reduce the cost of financing options.
- The City will maintain good communications with bond rating agencies about its financial condition. The City will follow a policy of full disclosure on every financial report and bond prospectus including proactive compliance with disclosure to the secondary market.

Cost-efficient Financing: The City should seek the most practical and cost-efficient financing available.

Generational Cost-Sharing: When considering long-term borrowing versus pay-as-you-go, the City will consider the improvement and the future users of the improvement over its useful life. This consideration will value the benefit to future generations and the equity of sharing that cost over time.

Lease Options: Lease financing may be used when the cost of borrowing or other factors makes it in the City's best interest.

Strategy

- The City will approach debt cautiously and manage its debt well below debt limits as outlined by the Utah state law.
- The City should combine pay-as-you-go strategies with long-term financing to keep the debt burden low.
- The City will not use long-term debt for current operations.
- Acceptable uses of bond proceeds are items which can be capitalized and depreciated. Refunding bond issues designed to restructure currently outstanding debt is also an acceptable use of bond proceeds provided that the net present value of savings is at least four percent (4%).
- Bonds shall not be issued for a longer maturity schedule than a conservative estimate of the useful life of the asset.
- The City will determine whether self-supporting bonds (such as special assessment bonds) are in the City's best interest when planning to incur debt to finance capital improvements.

ENTERPRISE FUND POLICIES

Fees (Enterprise): Fees and user charges in enterprise funds will be set at a level that fully supports the total direct and indirect cost of the activity including the cost of annual depreciation of capital assets. For analysis and rate modeling purposes, the proposed rates shall consider debt service coverage commitments made by the City of 1.2 times annual debt service.

Self-Sufficiency: Enterprise funds should be self-sufficient if the benefits largely accrue to the users of the service, a fee from the end user is administratively feasible, and the service can effectively be priced at its full cost without detracting from the purpose of the fund.

Subsidization: The General Fund may subsidize enterprise funds with the permission of the City Council. Such subsidization should be limited and should represent services which benefit the City as a whole.

KEY FISCAL MANAGEMENT PRACTICES

INTER-FUND POLICIES

Indirect Costs: Costs for administrative and project management services are assessed to other funds from the General Fund. This activity is recorded as allocated wages and operations and credit expense in the General Fund per direction of the Utah State Auditor.

Cash Management Tool: Interfund borrowing may occur during the budget year as a cash management measure. It allows a surplus in one fund to be used to offset a shortfall in another. Any fund transfer from an enterprise fund to the General Fund requires authorization of the City Council by resolution.

Interfund Borrowing: Interfund borrowing shall only occur in an emergency status situation where reserves are insufficient to meet projected needs. Interfund borrowing must be approved by the City Council by resolution.

ACCOUNTING, AUDITING, AND FINANCIAL REPORTING POLICIES

Compliance: The budget process complies with the Utah Fiscal Procedures Act and Generally Accepted Accounting Principles (GAAP).

Comprehensive Annual Financial Report: In coordination with the independent audit, the City will prepare a comprehensive annual financial report. The City will consistently seek to qualify for the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting.

Financial Reporting and Monitoring: The Finance Department will provide monthly financial reports reflecting the operations of individual funds. These reports will be provided to the Council and will be available on the City's website.

Fund Accounting: The City follows principles of fund accounting for all governmental funds where each fund is defined as a separate accounting entity. Each fund is a self-balancing set of accounts established for the purpose of carrying out specific activities in accordance with clearly defined restrictions and/or limitations. For enterprise funds, the City follows principles of full accrual accounting as required by GAAP.

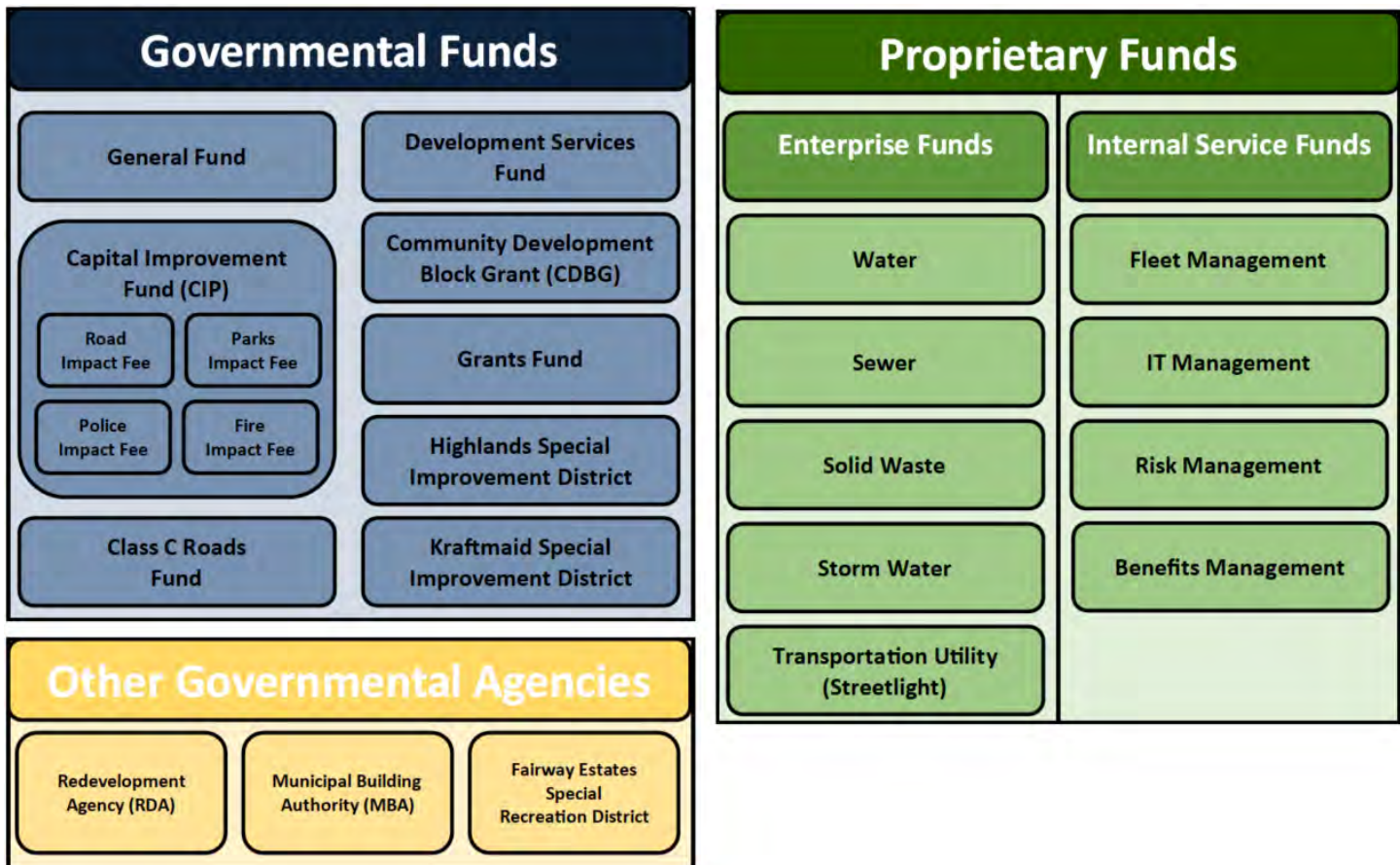
Independent Audit: State statutes require an annual audit by independent certified public accountants. Generally accepted auditing standards and the standards set forth in the General Accounting Office's Governmental Auditing Standards will be used by auditors in conducting the engagement.

Investment of Funds: The City's investment policy is to secure its assets by collateralizing investment and money on deposit. In its investments, the City also seeks to maintain a sufficiently liquid position so that cash is available as needed for operating expenses. Within the framework of these two policies, the City seeks to maximize its yield from investments. All investments are made in strict conformance with the Utah Money Management Act, which governs the investment of public funds. City funds will be managed in a prudent and diligent manner with emphasis on safety, liquidity, and yield, in that order.

Modified Accrual Basis: The City's budget is based on the modified accrual basis of budgeting for all its fund types. Under the modified accrual basis of accounting, revenues are recognized when they become measurable, available, and qualify as current assets. Expenses are recorded when the related liability is incurred.

FINANCIAL STRUCTURE

FUND ORGANIZATION



FUND TYPES

A fund is a grouping of related accounts used to maintain control over resources that have been segregated for specific activities or objectives. The City of West Jordan, like any other state and local government, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The funds of the City can be divided into two categories: governmental funds or proprietary funds (business-type funds). These funds are appropriated by the City Council.

Governmental activities are principally supported by taxes and intergovernmental revenues, while business-type activities are intended to recover all or a significant portion of their costs through user fees and charges. The governmental activities of the City include general government, community development, public safety, highways and public improvements, and parks and recreation. The business-type activities of the City include utilities (water, sewer, solid waste, storm water, and streetlights). The City has also established Internal Service Funds to account for goods or services that are provided by one department to another department on a cost reimbursement basis.

FUND DESCRIPTIONS

General Fund - The General Fund serves as the chief operating fund of the City and provides the resources necessary to sustain the day-to-day activities of a governmental entity. The principal sources of revenue for the General Fund are taxes, charges for services, and fines and forfeitures. Expenditures are for general government, community and economic development, public safety, streets, parks, recreation, and other public services. This fund records all assets and liabilities of the City that are not assigned to other funds.

FINANCIAL STRUCTURE

Capital Projects Fund - This fund is reserved for long-term capital investment projects such as the acquisition, construction, or renovation of buildings and roads. The financial resources of West Jordan's capital projects fund come from several different sources, including impact fees, intergovernmental monies, interfund payments from the water and sewer funds, and appropriations from the General Fund as well as special revenue funds such as the Class C Roads Fund.

The *Road Impact Fee Fund* accounts for road-related impact fees derived from new development and the need for related capital assets.

The *Police Impact Fee Fund* accounts for police-related impact fees derived from new development and the need for related capital assets.

The *Parks Impact Fee Fund* accounts for park-related impact fees derived from new development and the need for related capital assets.

The *Fire Impact Fee Fund* accounts for fire related impact fees derived from new development and the need for related capital assets.

The **Class C Roads Fund** accounts for state allocated road funds which are used for road maintenance and capital improvements.

The **Development Services Fund** was established to account for revenues received from developers for permits and inspection fees related to new development within the city. These revenues are used to pay the directly-related personnel and operational costs of the Planning and Building divisions of the Community Development Department.

The **Community Development Block Grant (CDBG) Fund** accounts for the CDBG Program. The City receives a direct distribution of funds from the federal Department of Housing and Urban Development. This program provides annual grants on a formula basis to states, cities, and counties to develop viable urban communities by providing decent housing and a suitable living environment, and by expanding economic opportunities, principally for low- and moderate-income persons.

Grants Fund – This is an additional fund used to account for other grants and distribution of revenues from governmental agencies that are earmarked for specific spending purposes.

Special Improvement Districts (SID) – These are geographic areas of the city where the property owners incur the costs of making special improvements to the area. West Jordan has two funds associated with these to account for the financial activities specific to the SID.

The **Highlands Special Improvement District** was approved to provide service in excess of normal city-provided levels specifically regarding landscaping and snow removal in the area.

The **KraftMaid Special Improvement District** was created to manage the taxable portion of debt service on the Series 2008 Tax Increment Bonds issued for improvements in this area.

Other Governmental Agencies – These agencies are separate legal entities managed by a Governing Board of seven trustees which consists of the members of the West Jordan City Council. They have separately adopted budgets and associated funds to account for their specific organizations.

The **Redevelopment Agency Fund** accounts for property taxes dedicated to the economic redevelopment of blighted areas within the City and the associated improvements in those areas.

The **Municipal Building Authority Fund** accounts for lease revenue fees paid by the General Fund for government buildings and the related debt service payments for those buildings.

The **Fairway Estates Special Recreation District** is a separate taxing entity created to provide park strip landscaping services to the area within the district. The service demand is in excess of normal city-provided services.

FINANCIAL STRUCTURE

Enterprise Funds – Enterprise funds are proprietary funds used to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the government's council is that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges.

The **Water Fund** is used to report revenue and expenses of providing water services to the residents of the City. In addition, this fund accounts for water impact fees and related capital improvement projects.

The **Wastewater (Sewer) Fund** is used to report revenue and expenses of providing sewer and wastewater services to the residents of the City. In addition, this fund accounts for sewer impact fees and related capital improvement projects.

The **Stormwater Fund** is used to report revenue and expenses of providing storm water drainage and management services to the residents of the City. In addition, this fund accounts for storm water impact fees and related capital improvement projects.

The **Solid Waste Fund** is used to report revenue and expenses of providing garbage and recycling collection and disposal services to the residents of the City.

The **Transportation Utility Fund** (formerly called the **Streetlight Fund**) provides improvements, maintenance, and operations specifically for the City's streetlight system. A flat monthly fee is currently charged to each residential/commercial unit. In accordance with recent changes at the state auditor's office, a study will be conducted during FY2027 to evaluate the appropriate adjustment to the transportation utility fee and to determine what rate will be assessed to each property owner.

Internal Service Funds – Internal service funds are a proprietary fund type that may be used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, on a cost-reimbursement basis.

The **Fleet Management Fund** is used to properly allocate fleet vehicle purchases, maintenance, administrative, and shared equipment costs into each department or fund within the City. Its revenues are based on allocating operating costs as a fleet operation & maintenance (O&M) charge and capital costs as a fleet replacement charge to those departments using vehicles or large equipment.

The **Risk Management Fund** centralizes the management of all liability insurance and claims for the City. The revenues are the result of charging other funds an allocated portion of the personnel and operating costs of the Risk Management division along with their portion of the claims, property insurance, and liability insurance costs for the City.

The **Information Technology Management Fund** is used to account for the costs associated with technology, network, information security, data backup, and technical support. The revenues come from allocations to other departments/funds based upon the usage of the City-wide systems, the specific business systems, and capital replacement. The basis is cost recovery as well as cash funding for infrastructure replacement and enhancement.

The **Benefits Management Fund** centralizes the management of the City's self-funded health insurance. The revenues are the result of both employer and employee contributions as determined annually. The basis is cost recovery as well as an allowance for health care cost increases.

FINANCIAL STRUCTURE

FUND AND DEPARTMENT RELATIONSHIP

To understand the relationship between the City departments and the various City funds, this matrix provides an overview of the responsibilities and involvement of each department with each fund.

		City Council	Mayor's Office	Admin. Services	Legal Services	Justice Court	Comm. Dev.	Econ. Dev.	Police	Fire	Public Services	Public Works	Public Utilities	Non-Depart.
Governmental Funds	General Fund	Oversight and Relationship with All Funds	Oversight and Relationship with All Funds	X	X	X	X	X	X	X	X	X		X
	CIP Fund										X	X	X	
	Class C Roads											X		
	Dev. Services						X							
	CDBG			X			X							
	Grants			X										
	Highlands SID										X			
	Kraftmaid SID							X						
	RDA			X				X						
	MBA			X										
Proprietary Funds	Fairway Estates			X							X			
	Water	Oversight and Relationship with All Funds	Oversight and Relationship with All Funds										X	
	Wastewater (Sewer)												X	
	Solid Waste											X		
	Stormwater												X	
	Transportation Utility (Streetlight)										X			
	Fleet											X		
	IT			X										
	Risk				X									
	Benefits			X										

REVENUE SOURCES

REVENUES

The City of West Jordan is funded through two categories of revenue: taxes and fees. Tax revenue is primarily used to pay for services provided to the public in general such as police, fire, streets, and parks. The City also provides services that benefit specific groups of citizens for which a specific fee is charged. These fees are intended to pay for all or part of the costs incurred to provide that service, such as water and sewer. The City's revenue policies can be found in the Key Fiscal Management Practices section of this budget document.

FY 2027 General Fund Revenue



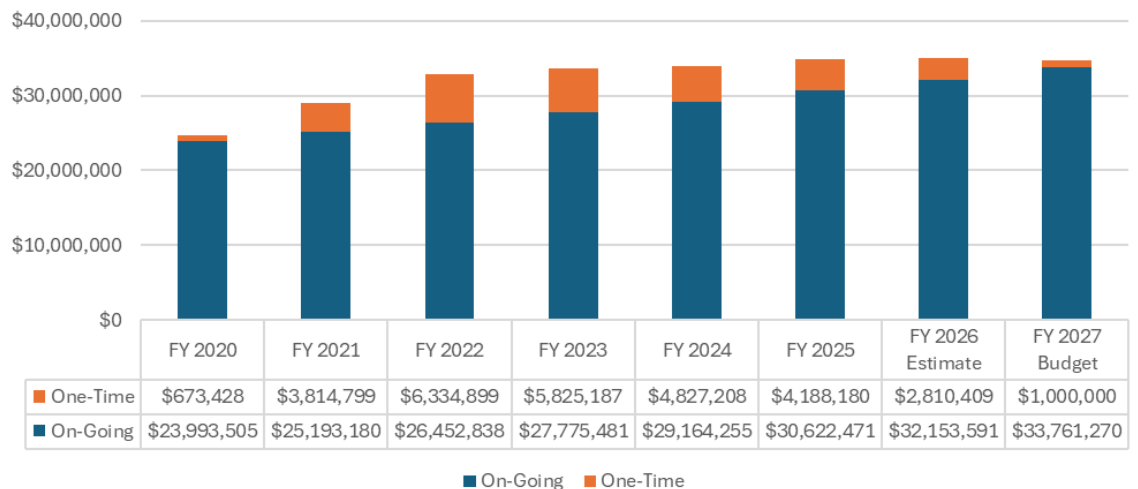
Sales Tax

Sales tax is the largest source of revenue for the City of West Jordan, contributing 41% of overall General Fund revenues (43.5% of the overall General Fund revenues excluding transfers in from other funds). This is a tax imposed on the sale or consumption of goods and/or services, and it is paid by the general public as an addition to the sale price of retail purchases. All such sales tax collected by the retail merchants are remitted to the State Tax Commission, which in turn re-allocates the taxes to the governmental units participating. The overall sales tax rate in West Jordan is 7.25%. One percent (1%) is dedicated to local governments, like West Jordan. Of this one percent (1%), half is paid directly to the local government where the sale occurred, and the other half is contributed into a state pool and distributed to the cities based on population.

Beginning July 1, 2025, an additional 0.2% sales tax was added to the Salt Lake County local option sales tax rate, with one-quarter of that revenue being distributed to cities throughout the county. This sales tax was implemented by the County to fund transportation and transit-related projects, and as such the City is budgeting any transportation-related sales tax received (known as the 5th of the 5th) to the Class C Roads Fund for road maintenance projects. In FY 2027 it is budgeted at \$1.45 million.

In March 2020, the City noticed consumer behavior changing in response to the pandemic. This change was dramatically outside of the normal growth pattern previously experienced over the past decade. In response to this change, the City established a best practice of using sales tax collection from FY 2019 as a baseline year for

Sales Tax Revenue



normal performance and applying a year-over-year growth of 5%. This amount is established each year to support on-going operations. Any revenue received in excess of this amount is considered one-time revenue and best used to support one-time purchases such as capital (vehicles, equipment, improvements, etc). This practice continues for FY 2027, and the budget presents these revenues separately.

REVENUE SOURCES

This best practice has protected the City from relying on revenues that may not be available during economic changes. Over the past fiscal year, this practice has served the City well as we experience a leveling of consumer spending.

The budget for sales tax revenue for FY 2027 is based on FY 2025 actual collection and FY 2026 estimated collection. The City's best practice described above allows the City to continue to project growth to support on-going operations, however a leveling of sales tax revenue beginning in FY 2025 indicates less available one-time sales tax revenue. The accompanying chart illustrates how one-time revenues have grown and declined over the last several fiscal years.

Property Tax

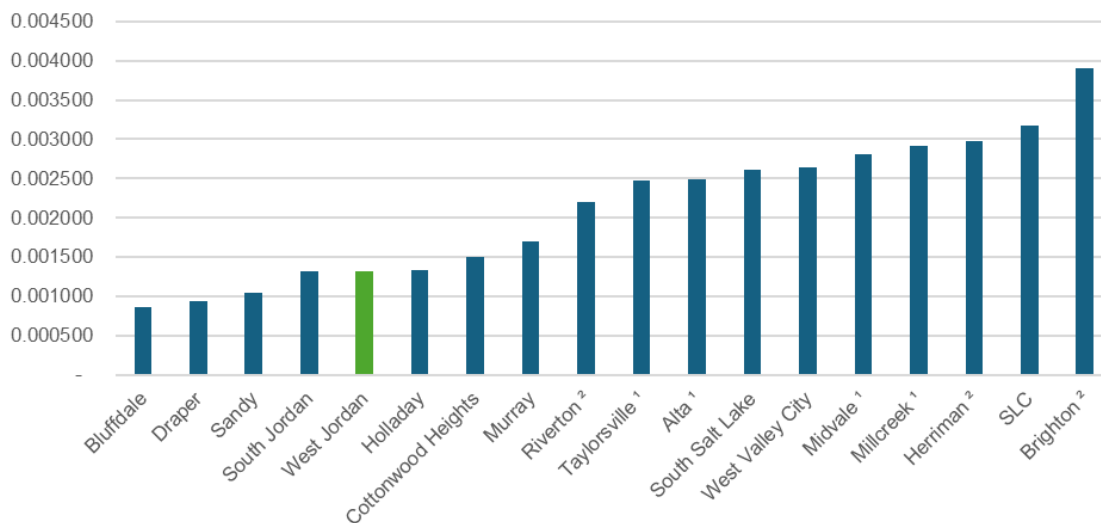
At 29% of General Fund revenues, property tax is the City's second largest General Fund revenue source. To understand property tax in Utah, it is necessary to understand a section of Utah law known as "Truth in Taxation." The county is responsible for administering property taxes and each June it submits to the cities a certified tax rate that would generate the same amount of revenue as the previous year plus any new growth. The certified tax rate does not provide additional tax revenue due to increased valuation of existing property. If the City adopts a tax rate higher than the certified rate, state law has very specific requirements for noticing and public hearings, from which the name "Truth in Taxation" is derived.

The property tax rate refers to the ad valorem taxes levied on an assessed valuation of the real and personal property each year. The City's tax rate is only a small portion of the total property tax rate. In FY 2026, the City collected property tax for calendar year 2025, also known as tax year 2025. Property tax for the calendar year is due in November. It is collected by the Salt Lake County Treasurer and remitted to the City as it is collected.

The property tax rate for tax year 2025 was .001328. This is the 5th lowest in Salt Lake County and below many of our surrounding cities.

A tax increase for tax year 2026 has been proposed, and details can be found in the Property Tax Impact Schedule earlier in this document.

Tax Year 2025 Property Tax Rates

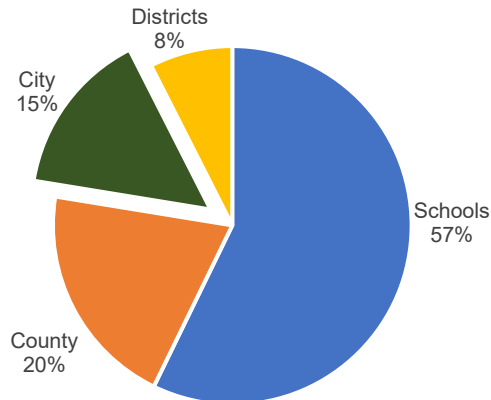


¹ Includes tax rate from contracted police and fire services.

² Includes tax rate from contracted fire services only.

REVENUE SOURCES

Property Tax Distribution



The City receives approximately 15% of the total assessed property tax. Using an average home with a market value of \$550,000 which translates to a taxable value of \$302,500, the following compares the property tax for each city using their 2025 property tax rate.

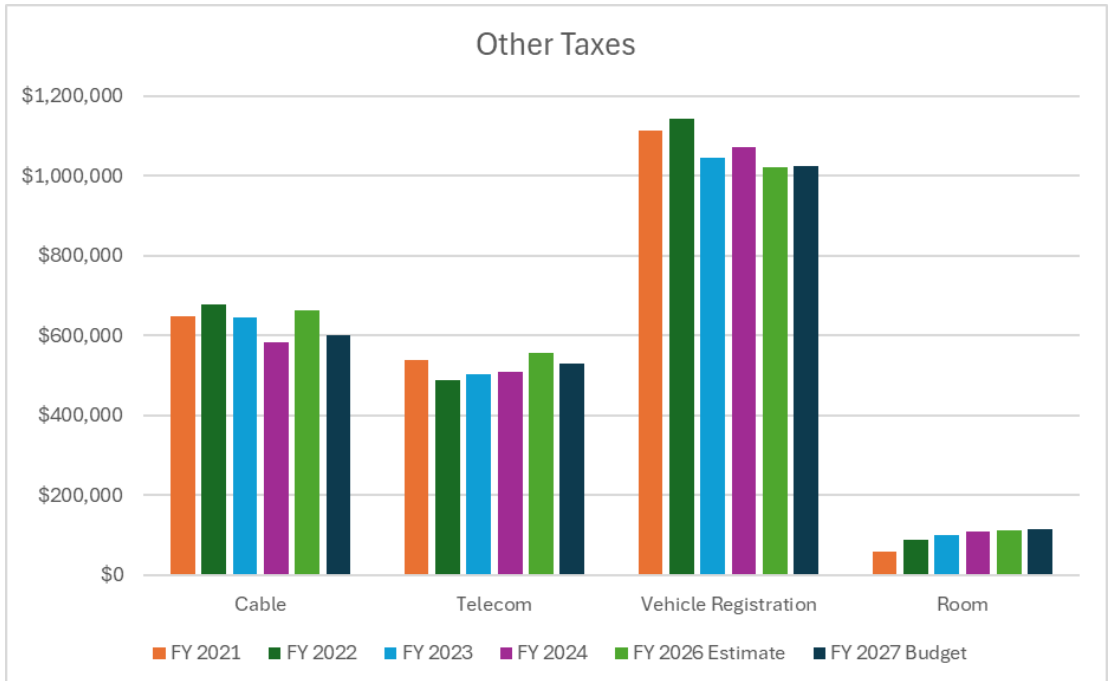
Bluffdale	\$ 262
Draper	\$ 283
Sandy	\$ 317
South Jordan	\$ 397
West Jordan	\$ 402
Holladay	\$ 404
Cottonwood Heights	\$ 456
Murray	\$ 513
Riverton ²	\$ 665
Taylorsville ¹	\$ 747
Alta ¹	\$ 751
South Salt Lake	\$ 789
West Valley City	\$ 801
Midvale ¹	\$ 852
Millcreek ¹	\$ 882
Herriman ²	\$ 899
SLC	\$ 962
Brighton ²	\$ 1,179

Franchise Tax

Franchise tax revenues account for approximately 15% of General Fund revenues and are projected based on historic trends and economic information. Franchise tax acts as a 'lease' for the business to use the City's right-of-way to locate infrastructure or use its roads. For instance, in exchange for allowing the electrical company to locate its power poles in the City's right-of-way, the electrical company agrees to pay the City 6% of all sales.

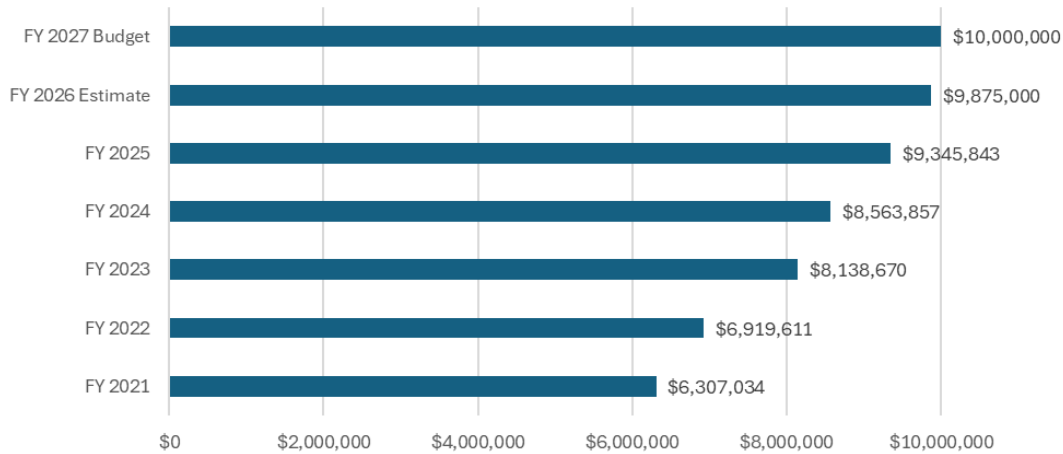
This category of revenues includes utility (electricity and natural gas), cable, telecommunications, vehicle registration, and transient room (hotel) tax. With the exception of utility, these sources have been in decline or leveling. As streaming services continue to affect traditional cable services, landline phone services are replaced with cellular services, and vehicle sales are being affected by high borrowing rates, these revenue sources are negatively affected.

Other Taxes



REVENUE SOURCES

Utility Franchise Tax



On a positive note, the utility franchise tax of 6% on all sales of electricity and natural gas continues to generate steady revenues as rates and usage increases.

Utilities and User Fees

The Water, Sewer, Solid Waste, Stormwater, and Transportation Utility (Streetlight) Funds obtain revenues from fees. Metered water sales are the largest portion of those revenues. Revenue projections for these various funds are based on historic use, development growth and economic forecasts, along with rate information for the various funds.

DEBT

LONG-TERM DEBT

The City of West Jordan has three outstanding bond issuances:

- Series 2016 Municipal Building Authority Lease Revenue Bonds (MBA)
- Series 2021 Water Revenue Bonds
- Series 2024 Sales Tax Revenue Bonds

The FY 2025 budget includes a total of \$4,375,825 in debt service payments (principal, interest, and agent fees) for all issued bonds, none of which is paid from the General Fund. However, the General Fund makes payments to the MBA as building rent for proportional space used by general fund departments in the Public Works building.

The City issued sales tax revenue bonds in FY 2025 for the purpose of constructing multi-purpose sports fields and parks projects. Debt service on those bonds will be paid by park impact fees. The bond rating is AAA from both Fitch and Standard & Poor's for those sales tax revenue bonds. The City's bond rating is Aa3 from Moody's for its lease revenue bonds; and the City's bond rating is AA- from Standard & Poor's for its water revenue bonds.

The City of West Jordan has also entered into lease agreements to finance the acquisition or use of heavy equipment in the Fleet Fund, with \$400,000 due in FY 2026.

Bond Debt Payment Schedules

Series 2016 Municipal Building Authority Lease Revenue Bonds (Municipal Building Authority)

Construction of the Public Works Building

Year ending June 30	Principal	Interest	Total
2027	\$ 1,030,000	\$ 819,600	\$ 1,849,600
2028	1,085,000	766,725	1,851,725
2029	1,140,000	711,100	1,851,100
2030	1,200,000	652,600	1,852,600
2031-2039	13,820,000	2,836,300	16,656,300
	<u>\$ 18,275,000</u>	<u>\$ 5,786,325</u>	<u>\$ 24,061,325</u>

Series 2021 Water Revenue Bonds (Water Fund – Impact Fees)

Refunding of Series 2013 and 2017 Water Revenue Bonds, both of which were issued for the construction of water storage tanks

Year ending June 30	Principal	Interest	Total
2027	\$ 835,000	\$ 142,000	\$ 977,000
2028	870,000	108,600	978,600
2029	905,000	73,800	978,800
2030	940,000	37,600	977,600
	<u>\$ 3,550,000</u>	<u>\$ 362,000</u>	<u>\$ 3,921,000</u>

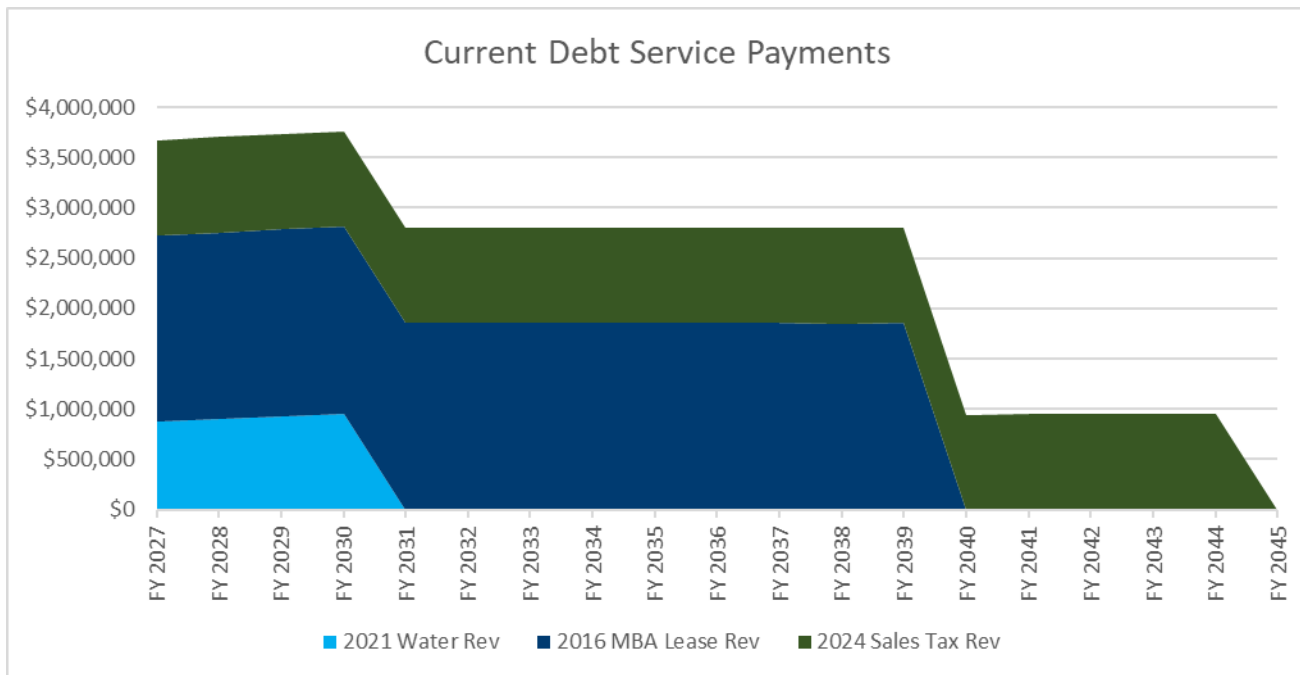
DEBT

Series 2024 Sales Tax Revenue Bonds

(Capital Projects Fund – Park Impact Fees)

Construction of Multi-purpose Sports Fields and Parks Projects

Year ending June 30	Principal	Interest	Total
2027	\$ 395,000	\$ 554,250	\$ 949,250
2028	415,000	534,500	949,500
2029	435,000	513,750	948,750
2030	455,000	492,000	947,000
2031-2044	9,385,000	3,887,750	13,272,750
	<u>\$ 11,085,000</u>	<u>\$ 5,982,250</u>	<u>\$ 17,067,250</u>



Debt Limit

State statutes limit the amount of general obligation debt a governmental entity may issue to 8% of the “reasonable fair cash value” of property within the City. Of this percent, a maximum of 4% may be used for general purposes. The remaining 4 percent and any unused portion of the 4 percent available for general purposes, up to the maximum of 8 percent total, may be utilized for water and sewer projects.

The current general purposes limitation for the City of West Jordan is \$890,366,972. As there is no current general obligation debt, that full amount would be available for any future debt issuance. The current limitation for all debt, including that used for water and sewer projects, is \$1,780,733,944 which again significantly exceeds the outstanding city-wide debt.

Estimated Market Valuation	\$ 22,259,174,295
Debt Limit (4% of market valuation)	\$ 890,366,972
Less Outstanding GO Bonds	—
Legal Debt Margin	\$ 890,336,972

FUND BALANCES / ENDING RESERVES

Fund balance, also called ending reserves, refers to a government's total financial resources at a given point in time resulting from accumulated surpluses or shortfalls from previous years. The beginning balance for FY2027 is the same as the estimated ending balance for FY2026. Changes in fund balances are discussed here.

GENERAL FUND

The **General Fund** reserve balance remains constant with expenditures equal to revenues in FY2027. The reserve amount is equal to 28.6% of general fund revenues to allow the City to sustain services and maintain a plan of action in case of a major shift in the economy or other unforeseen circumstances.

UTILITY FUNDS (ENTERPRISE FUNDS)

Four (4) of the five utility funds are budgeted for declining fund balances in FY2027. In all these funds, reserves are intended to support infrastructure maintenance and improvements. As such, reserves often fluctuate from year to year based on demand, capital project completion, and the availability of funds.

The ending fund balance in the **Water Fund** drops by 19% as funds are being used for capital projects and maintenance, including the Zone 5 North tank and transmission lines as well as a pond and Well 8 at Ron Wood Park. There is no water rate increase proposed this fiscal year.

The **Sewer Fund** and **Stormwater Fund** both have large capital projects underway which will result in expenditures exceeding revenues in FY2027. Sewer rates have a proposed 5% increase to cover increasing costs from South Valley Water Reclamation District and to maintain long-term health of the fund balance. Stormwater fees will hold steady this year with no increase in rates.

The **Solid Waste Fund** continues to be challenged with the rising costs of collection and processing of garbage and recycling. These challenges are being managed with gradual rate increases to balance this fund over the next 4-5 years (5.5% in FY2027). While there is a 6.6%

increase in fund balance for FY2027, gradual rate increases will continue over the next several years in preparation for the imminent change from a local landfill to the utilization of a transfer station to transport waste to a landfill located in Utah County.

Due to recent changes by the state auditor's office, the **Streetlight Fund** will be converted to the **Transportation Utility Fund**. A study will be conducted during FY2027 to evaluate the appropriate adjustment to the transportation utility fee and to determine what rate will be assessed to each property owner. This fund had been collecting reserves for several years in anticipation of large energy efficiency and streetlight expansion projects. These projects were started in FY2022 and continued through FY2026 funded by reserves. The FY2027 decline in fund balance is less than the decline in previous years as a majority of those projects have been completed. With proposed rate increases over the next five years, the fund balance decline will begin to level off.

SPECIAL REVENUE FUNDS

The **Development Services Fund** is intended to account for the difference between the cost of providing development services and development-related fees collected. It is expected for this fund to experience surpluses and shortfalls over time. In years when fee revenue does not exceed costs, the General Fund will provide a temporary subsidy in the form of a transfer. It is intended that this subsidy will be paid back in years when fees exceed costs. This is the case for FY2026 with a transfer from the General Fund to cover the deficit estimated for this year. An additional transfer from the

General Fund is budgeted for FY2027 to help maintain a minimal fund balance until development revenues are again sufficient to cover the full costs.

The **Capital Projects Fund** is budgeted to use reserves in FY2027 as the City continues its capital projects programs. This fund supports needed infrastructure maintenance and improvements. As such, reserves often fluctuate from year to year based on demand, capital project completion, and financial ability.

FUND BALANCES / ENDING RESERVES

Class C Roads is budgeted to report a decrease of 30% in ending fund balance for FY2027. This is primarily related to a FY2026 one-time transfer in from the roads capital projects fund to assist with road maintenance projects planned over the next 3-5 years. The current high fund balance will continue to decline over the next several years as those projects are completed.

The reserve balance for the **Highlands Special Improvement District** is budgeted to increase minimally as assessment rates are expected to be sufficient to cover the costs of the district. In FY2024, the District transitioned from an outsourced contract to in-house services in order to control costs as well as improve the quality and consistency of provided services. This change has helped stabilize the reserve levels. While there is no rate increase proposed for FY2027, future rate increases

over the next 3-5 years will assist in building a fund balance that will then be used for a larger project to enhance the area amenities.

The **Community Development Block Grant Fund** is a reimbursement grant. Reserves represent funds to be reinvested into the housing rehabilitation and downpayment assistance programs. Due to the timing of the budget process and the current uncertainty of federal funding, there is no proposed budget for CDBG in FY2027. A budget will be proposed to the Council for consideration as soon as more information is available.

The **KraftMaid Special Improvement District Fund** and **Grants Fund** are both inactive in FY2027 and therefore the changes in ending reserve balances remain flat.

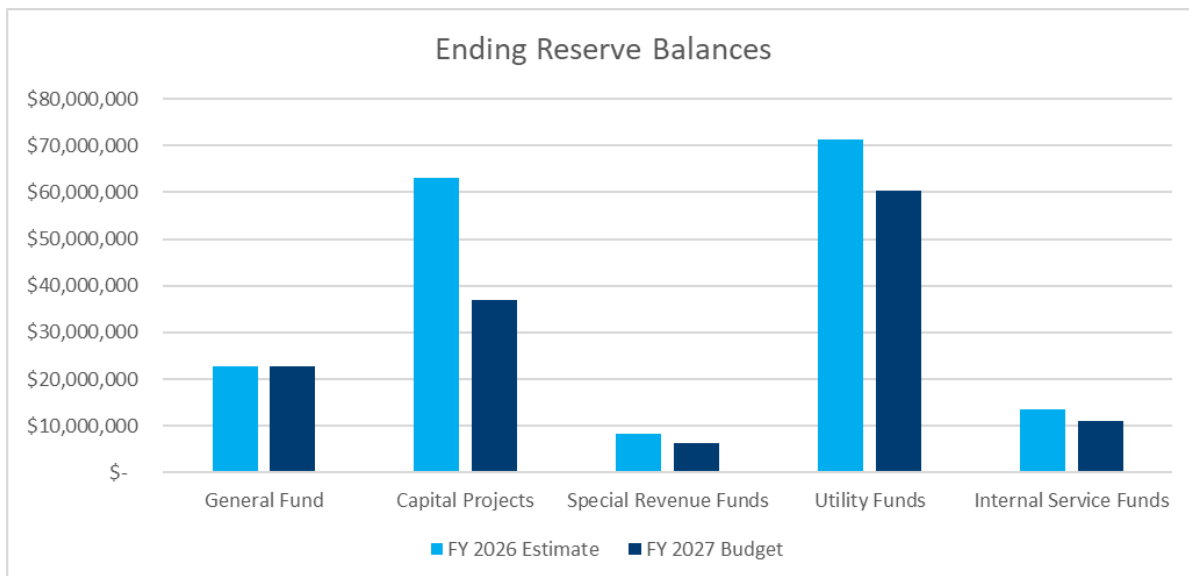
INTERNAL SERVICE FUNDS

The **Fleet Management Fund** reserves are used for the replacement of vehicles and equipment. The changes in reserves fluctuate somewhat from year to year based on the vehicle replacement schedule. With rising costs in replacement vehicles as well as recent fuel prices, the ending fund balance will drop for FY2027. A portion of reserves are dedicated to the future purchase of a fire tiller truck.

The **IT Management Fund's** ending reserves are also being drawn down by 31%. This is partially due to the purchase and implementation of large software products scheduled for FY2026 and FY2027.

The **Benefits Management Fund's** ending reserve balance is budgeted to increase by nearly 17% as the city strives to maintain a fund balance with which to absorb the fluctuating cost of self-insured claims for both medical care and unemployment.

The ending fund balance in the **Risk Management Fund** decreases by 31%. This is an intentional use of accumulated reserves to pay claims budgeted in FY2027, bringing reserve levels down to a more appropriate level.



ENDING RESERVE BALANCES

	Prior Year Actual FY 2025	Adopted Budget FY 2026	Estimated Actual FY 2026	Annual Budget FY 2027	FY 2027 change from FY 2026 estimate
1 General Fund	\$ 22,663,959	\$ 22,663,959	\$ 22,663,959	\$ 22,663,959	-
2 Capital Projects Fund	71,135,527	41,754,156	63,105,552	36,835,092	(26,270,460)
Special Revenue Funds					
3 Class C Roads Fund	5,153,860	6,852,215	6,833,181	4,763,646	(2,069,535)
4 Development Services Fund	260,257	(1,022,054)	7,193	8,445	1,252
5 KraftMaid Special District	969,771	969,771	969,771	969,771	-
6 Highland Special District	43,733	20,513	140,375	174,051	33,676
7 CDBG Fund	478,369	478,369	478,369	471,444	(6,925)
8 Grants Fund	-	-	-	-	-
9	6,905,990	7,298,814	8,428,889	6,387,357	(2,041,532)
Enterprise Funds					
10 Water Fund	31,213,572	25,636,525	36,995,129	30,098,256	(6,896,873)
11 Sewer Fund	10,171,689	9,390,763	10,421,417	9,525,099	(896,318)
12 Solid Waste Fund	2,863,185	2,981,046	3,555,126	3,789,562	234,436
13 Stormwater Fund	17,467,682	12,927,461	19,460,037	14,703,064	(4,756,973)
14 Streetlight Fund	1,057,341	811,519	897,285	807,777	(89,508)
15	62,773,469	51,747,314	71,328,994	58,923,758	(12,405,236)
Internal Service Funds					
16 Fleet Management Fund	3,762,634	3,952,970	5,527,897	4,542,379	(985,518)
17 Information Technology Fund	4,413,319	3,688,500	3,167,491	2,195,963	(971,528)
18 Risk Management Fund	3,239,413	2,846,598	2,919,090	2,008,268	(910,822)
19 Benefits Management Fund	1,049,608	746,452	1,884,425	2,163,271	278,846
20	12,464,974	11,234,520	13,498,903	10,909,881	(2,589,022)
21	\$ 175,943,920	\$ 134,698,764	\$ 179,026,298	\$ 135,720,048	(43,306,250)

DIRECT AND INDIRECT COST ALLOCATIONS

	General Fund	Development Svcs Fund	Water Fund	Sewer Fund	Solid Waste Fund	Stormwater Fund
GENERAL FUND						
1 Administrative Services	62.0%	3.0%	17.5%	7.0%	3.5%	7.0%
2 Animal Control	100.0%					
3 Cemetery	100.0%					
4 City Attorney	55.0%	20.0%	15.0%	3.8%	2.5%	3.8%
5 City Council	40.0%	35.0%	15.0%	3.8%	2.5%	3.8%
6 City Recorder	35.0%	10.0%	30.0%	7.5%	10.0%	7.5%
7 Code Enforcement	100.0%					
8 Crossing Guards	100.0%					
9 Debt Service	100.0%					
10 Economic Development	100.0%					
11 Emergency Management	75.0%		15.0%	3.8%	2.5%	3.8%
12 Engineering	65.0%	35.0%				
13 Events	100.0%					
14 Facilities	78.5%	3.0%	10.0%	3.0%	2.5%	3.0%
15 Fire	Amount	Amount				
16 GIS	20.0%	15.0%	30.0%	15.0%	5.0%	15.0%
17 Human Resources	72.0%	3.0%	15.0%	3.8%	2.5%	3.8%
18 Justice Court	100.0%					
19 Mayor	55.0%	20.0%	10.0%	5.0%	5.0%	5.0%
20 Non-Departmental	72.0%	3.0%	15.0%	3.8%	2.5%	3.8%
21 Parks	Amount	Amount				
22 Police	100.0%					
23 Property Administration	50.0%	50.0%				
24 Prosecutor	100.0%					
25 Public Affairs	70.0%	5.0%	15.0%	3.8%	2.5%	3.8%
26 Public Services Admin	90.0%	10.0%				
27 Public Utilities Admin	0.0%	30.0%	30.0%	20.0%		20.0%
28 Public Works Admin	40.0%	5.0%	10.0%	10.0%	25.0%	10.0%
29 Streets	100.0%					
30 Utility Billing	0.0%		25.0%	25.0%	25.0%	25.0%
31 Victim Advocate	100.0%					
32 DEVELOPMENT SVCS FUND	0.0%	100.0%				

CONSOLIDATED BUDGET

The following information excludes internal assessments and transfers between funds.

BUDGET & FINANCIAL HISTORY

	Prior Year Actual FY 2025	Adopted Budget FY 2026	Estimated Actual FY 2026	Annual Budget FY 2027	FY27 to FY26 Budget
SOURCES					
Taxes	\$ 69,346,855	\$ 68,258,144	\$ 71,070,144	\$ 72,158,832	6%
Licenses & Permits	7,467,088	5,941,000	6,619,500	6,336,000	7%
Intergovernmental / Grants	21,536,532	17,203,113	17,379,428	13,568,316	-21%
Charges for Services	82,090,993	75,265,038	80,925,983	81,177,869	8%
Fines & Forfeitures	1,312,324	2,100,000	1,600,000	1,600,000	-24%
Misc Revenue	24,516,300	3,925,502	12,021,753	1,164,624	-70%
Other Sources	18,359,151	6,175,000	9,880,836	9,296,981	51%
Total Revenue	224,629,243	178,867,797	199,497,644	185,302,622	4%
USES					
Personnel	(68,251,364)	(72,953,106)	(72,071,634)	(75,517,491)	4%
Operations	(68,351,033)	(80,540,615)	(80,156,397)	(81,152,148)	1%
Capital & Leases	(44,188,704)	(60,339,173)	(37,833,383)	(66,280,863)	10%
Debt Service	(5,709,704)	(4,659,628)	(4,910,781)	(5,198,370)	12%
Other Uses	(1,681,928)	(1,620,431)	(1,443,071)	(460,000)	-72%
Total Uses	(188,182,733)	(220,112,953)	(196,415,266)	(228,608,872)	4%
NET CHANGE	\$ 36,446,510	\$ (41,245,156)	\$ 3,082,378	\$ (43,306,250)	

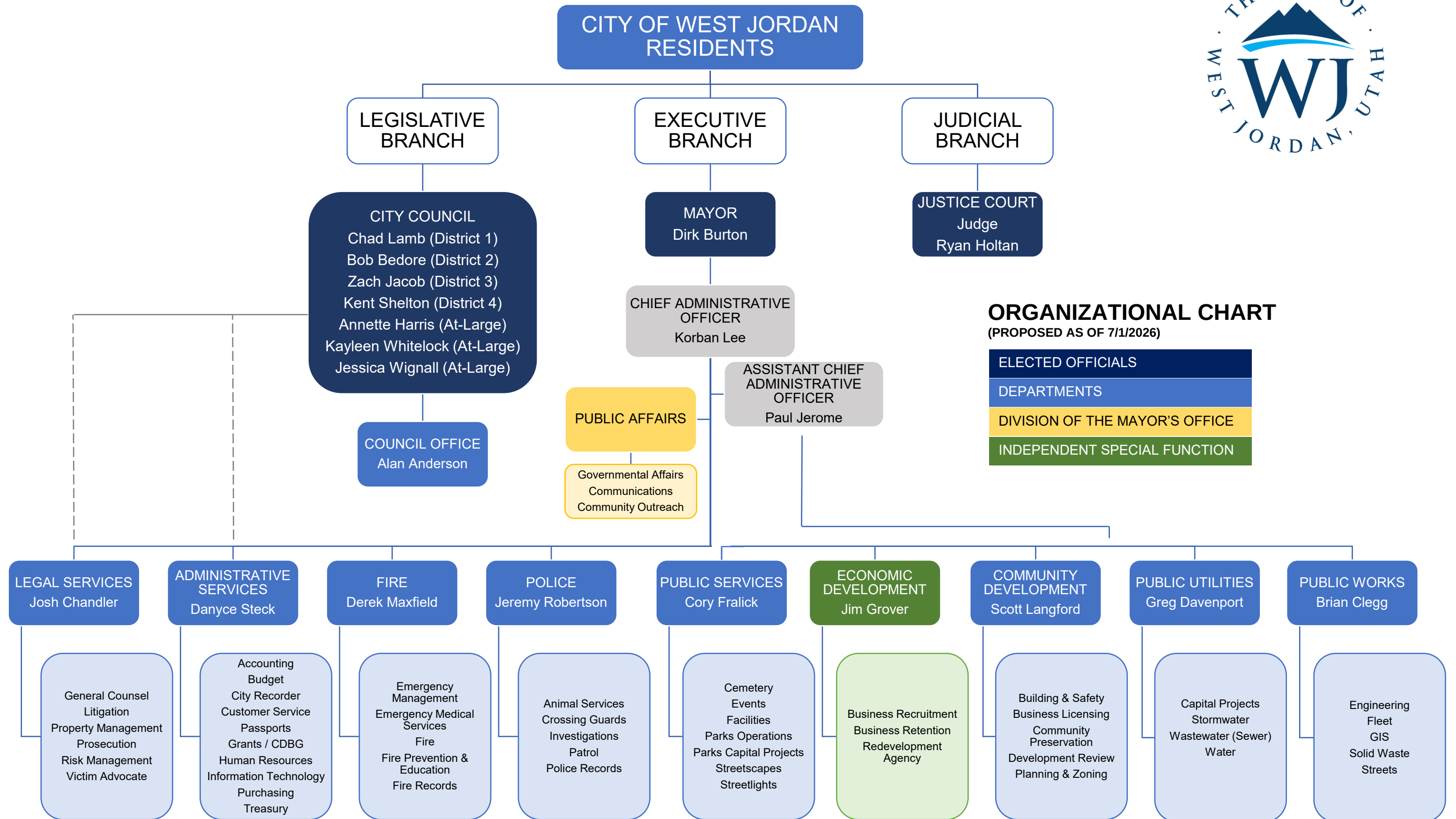
* Other Governmental Agencies (Fairway Estates, MBA, and RDA) are not included in this consolidated summary

TOTAL BUDGET

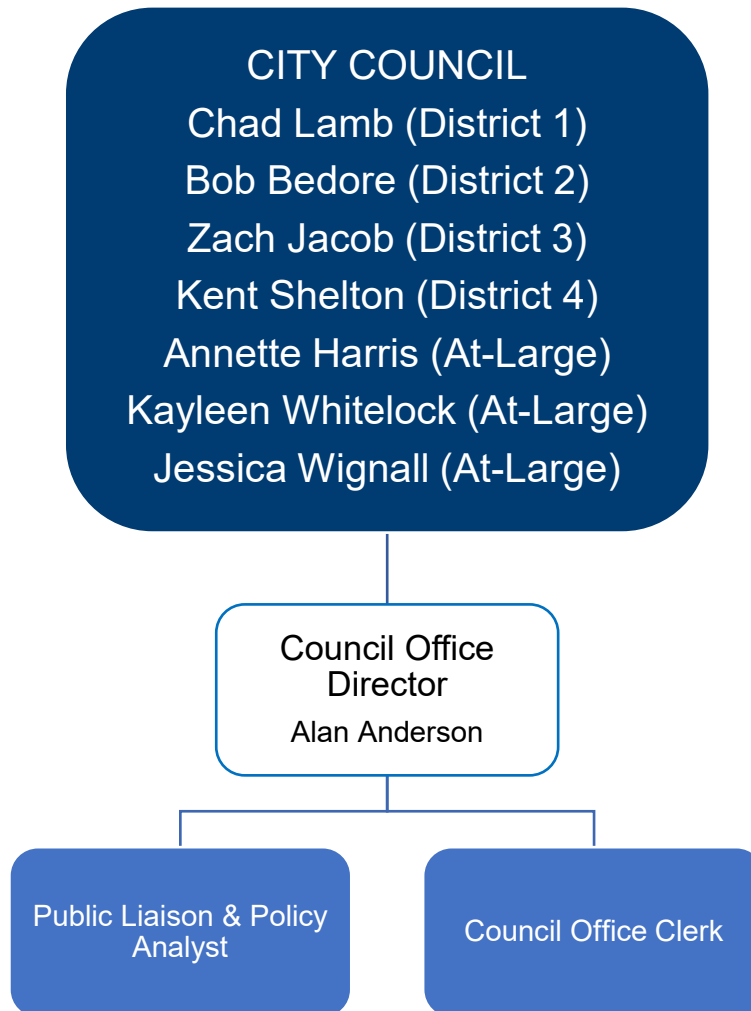
		Operating		Non-operating		Interfund		Net
		Revenue	Expense	Revenue	Expense	Revenue	Expense	Change
1	General Fund	\$ 77,564,832	\$ (76,210,852)	\$ 1,609,290	\$ -	\$ 2,770,000	\$ (5,733,270)	\$ -
	Capital Projects Funds							
2	Roads	-	-	4,000,000	(18,380,000)	13,395,042	-	(984,958)
3	Parks	-	-	5,651,650	(15,543,900)	2,994,069	-	(6,898,181)
4	General	-	-	215,000	(3,359,000)	855,790	(16,389,111)	(18,677,321)
5	Police Impact	-	-	400,000	(175,000)	-	-	225,000
6	Fire Impact	-	-	390,000	(325,000)	-	-	65,000
7		-	-	10,656,650	(37,782,900)	17,244,901	(16,389,111)	(26,270,460)
	Special Revenue Funds							
8	Class C Roads	8,175,000	-	-	(10,123,522)	-	(121,013)	(2,069,535)
9	Development Svcs	5,166,000	(2,528,070)	-	-	650,000	(3,286,678)	1,252
10	KraftMaid District	-	-	-	-	-	-	-
11	Highland District	382,000	(350,052)	-	(25,000)	76,400	(49,672)	33,676
12	CDBG Fund	-	(6,900)	-	-	-	(25)	(6,925)
13	Grants Fund	-	-	-	-	-	-	-
14		13,723,000	(2,885,022)	-	(10,148,522)	726,400	(3,457,388)	(2,041,532)
	Utility / Enterprise Funds							
15	Water	35,077,000	(18,763,309)	-	(17,415,740)	-	(5,794,824)	(6,896,873)
16	Sewer	17,925,000	(11,491,963)	996,981	(5,236,025)	-	(3,090,311)	(896,318)
17	Solid Waste	8,325,000	(7,067,723)	-	-	-	(1,022,841)	234,436
18	Stormwater	6,000,000	(2,423,861)	750,000	(6,620,000)	-	(2,463,112)	(4,756,973)
19	Streetlight	1,596,000	(1,512,491)	-	(100,000)	-	(73,017)	(89,508)
20		68,923,000	(41,259,347)	1,746,981	(29,371,765)	-	(12,444,105)	(12,405,236)
	Internal Service Funds							
21	Fleet Mgmt	-	(4,667,662)	750,000	(5,455,000)	8,441,929	(54,785)	(985,518)
22	IT Mgmt	-	(4,765,047)	-	(3,118,568)	6,963,800	(51,713)	(971,528)
23	Benefits Mgmt	10,328,869	(10,100,000)	-	-	49,977	-	278,846
24	Risk Mgmt	-	(2,844,187)	-	-	1,960,398	(27,033)	(910,822)
25		10,328,869	(22,376,896)	750,000	(8,573,568)	17,416,104	(133,531)	(2,589,022)
26		\$ 170,539,701	\$ (142,732,117)	\$ 14,762,921	\$ (85,876,755)	\$ 38,157,405	\$ (38,157,405)	\$ (43,306,250)



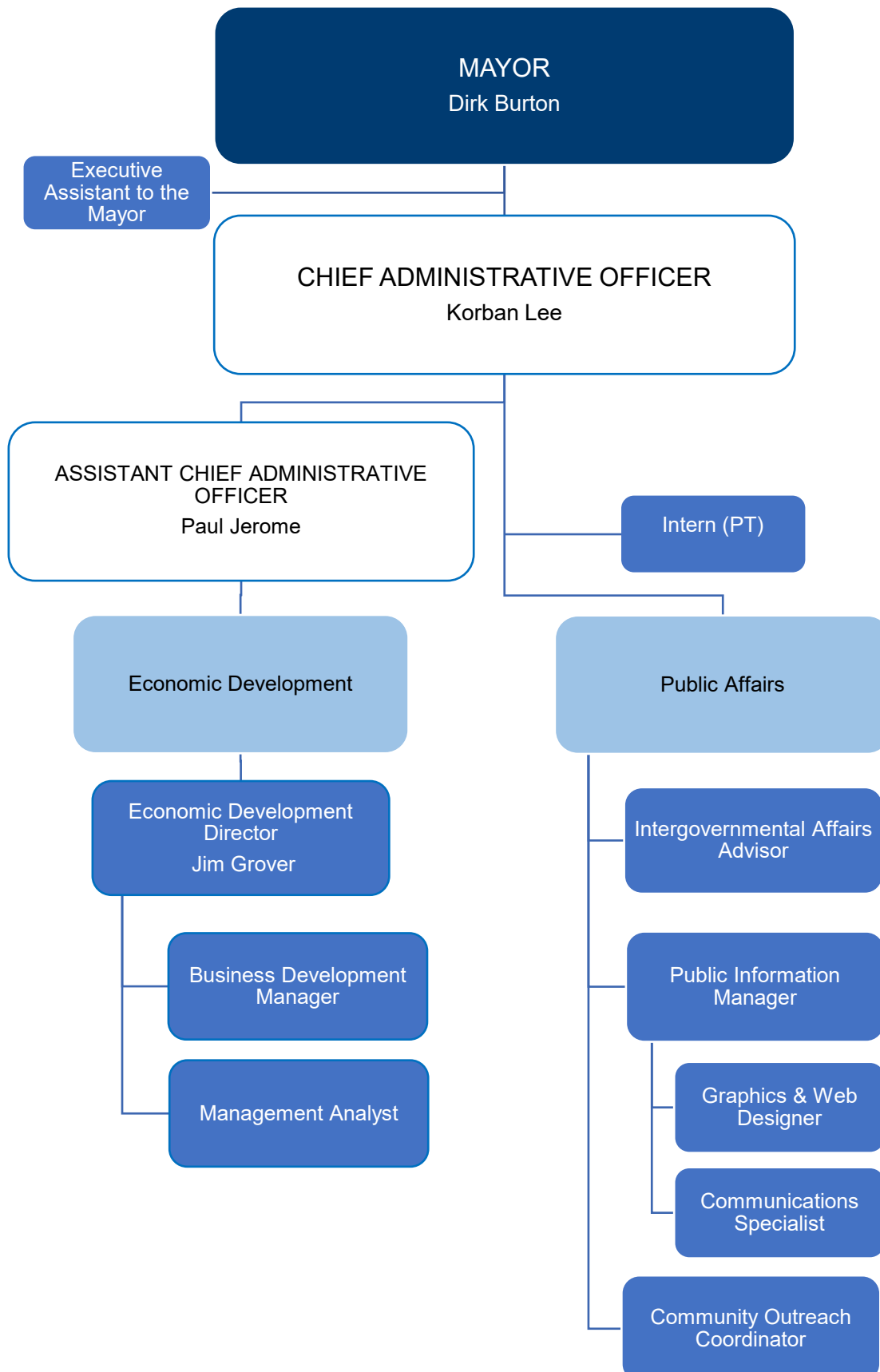
ORGANIZATIONAL CHARTS



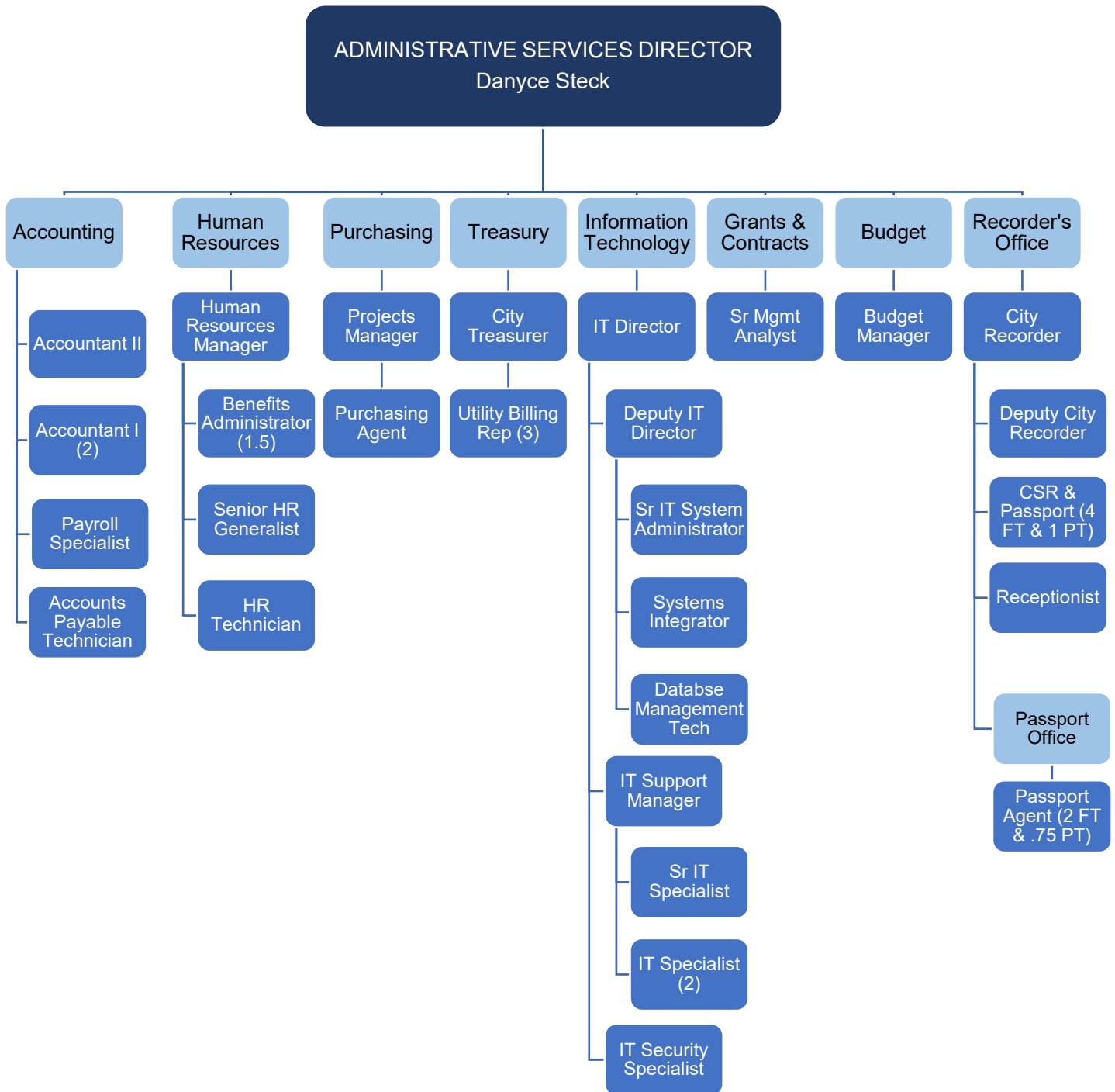
CITY COUNCIL



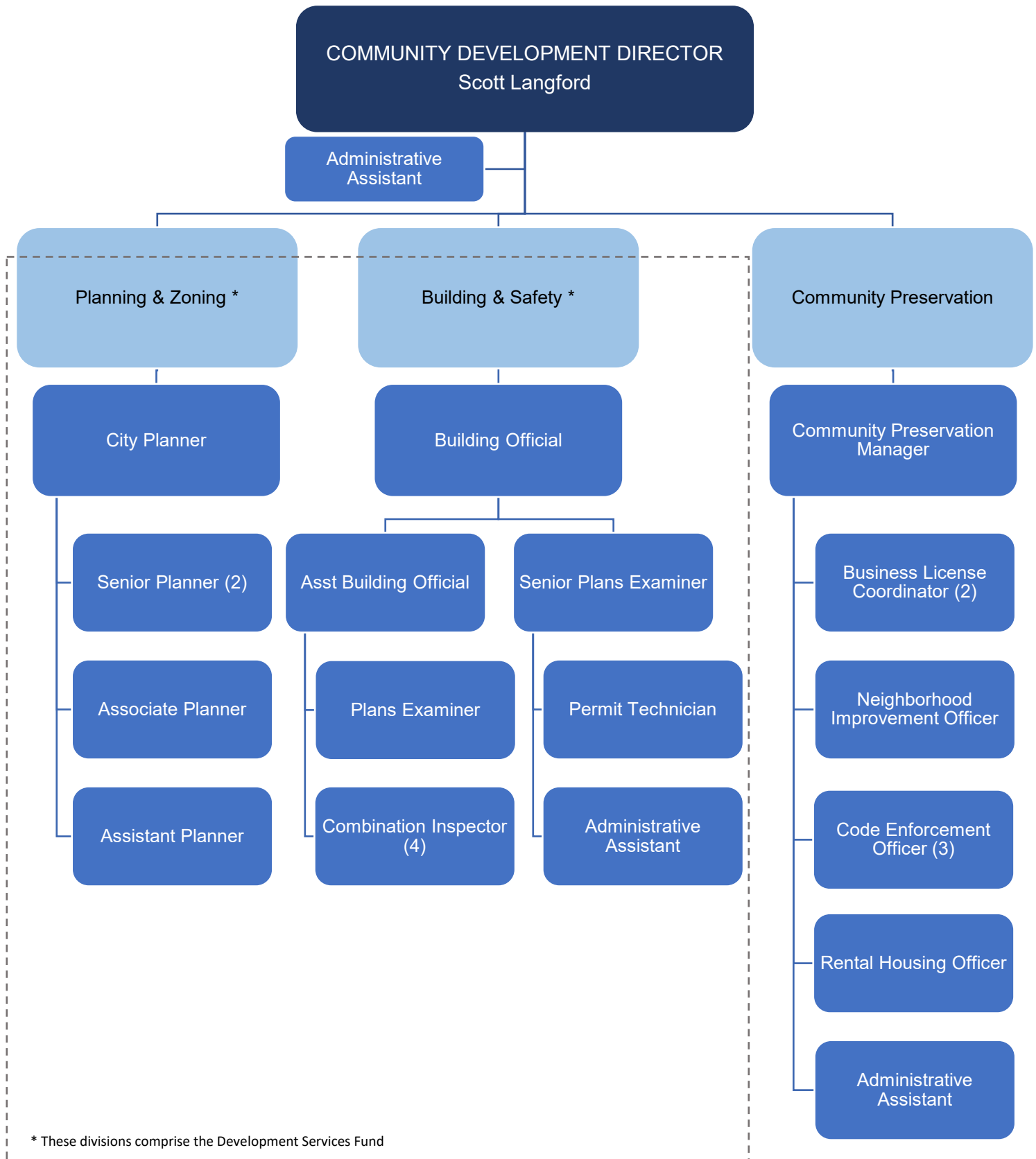
MAYOR'S OFFICE



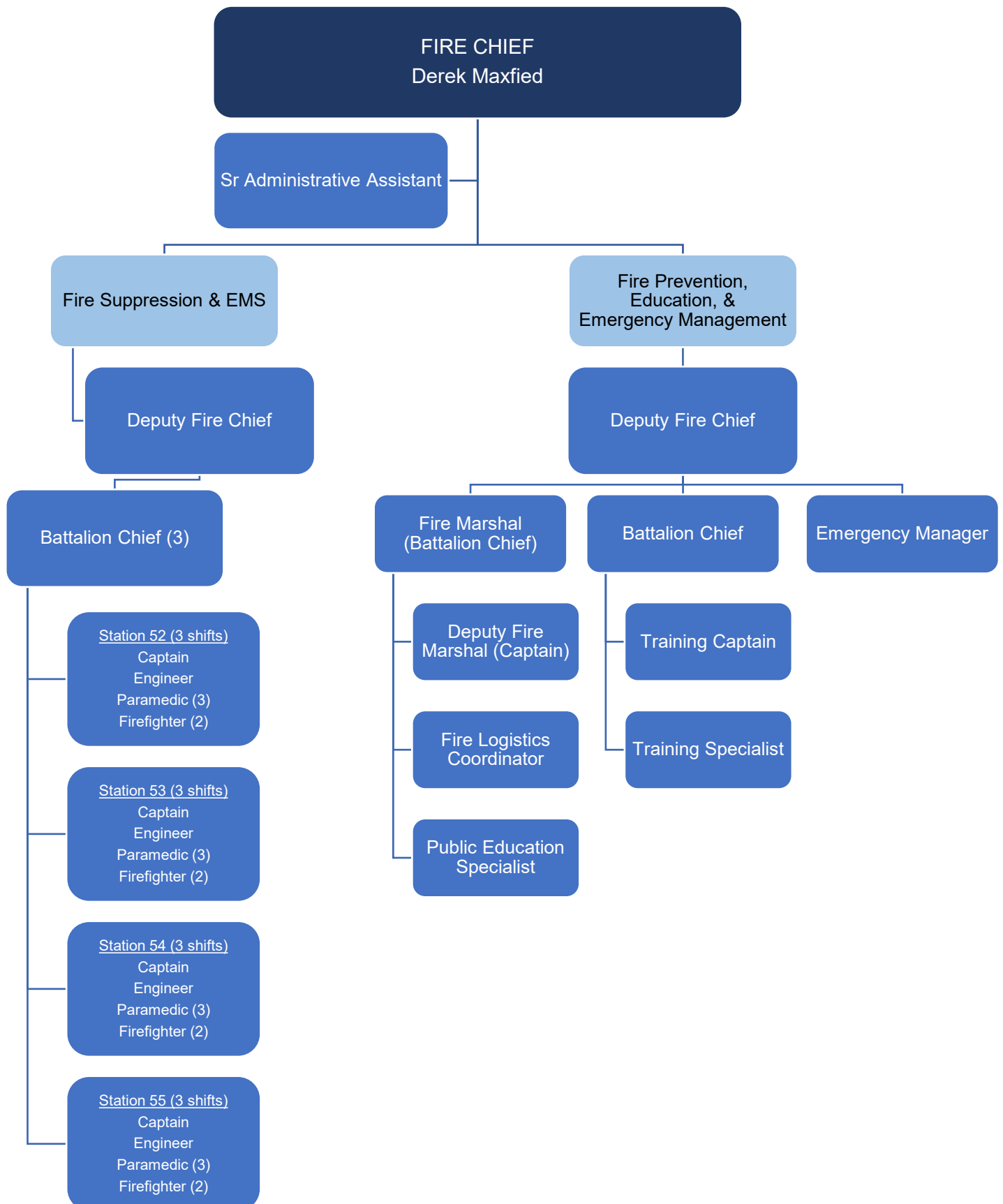
ADMINISTRATIVE SERVICES



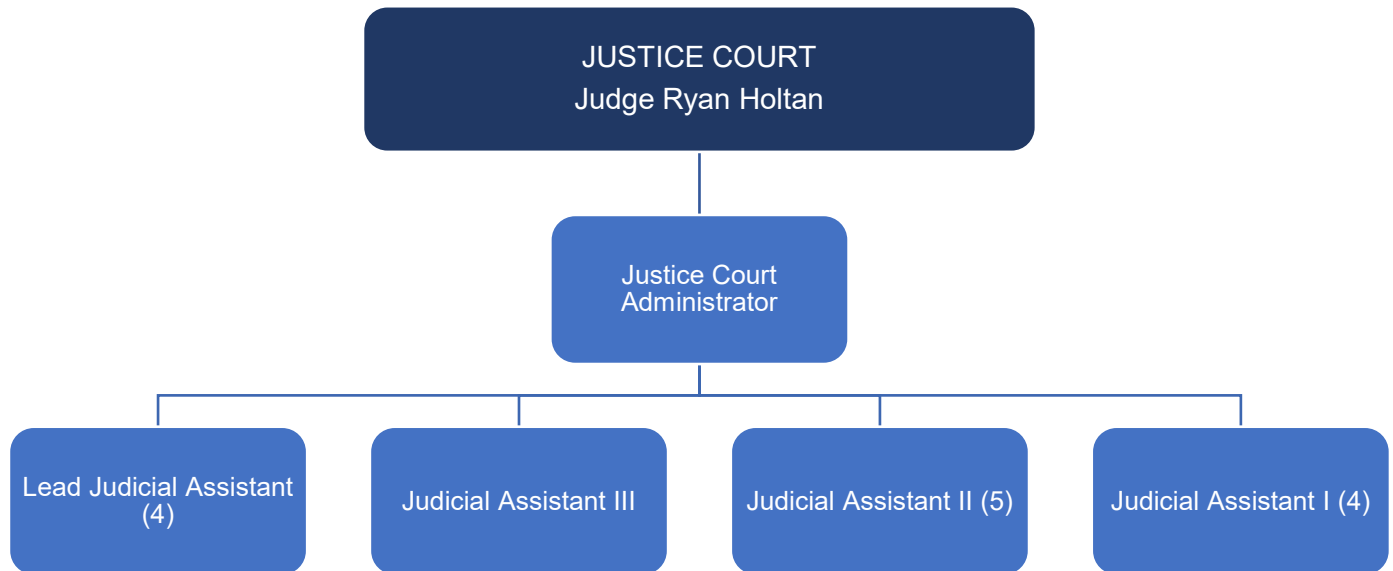
COMMUNITY DEVELOPMENT



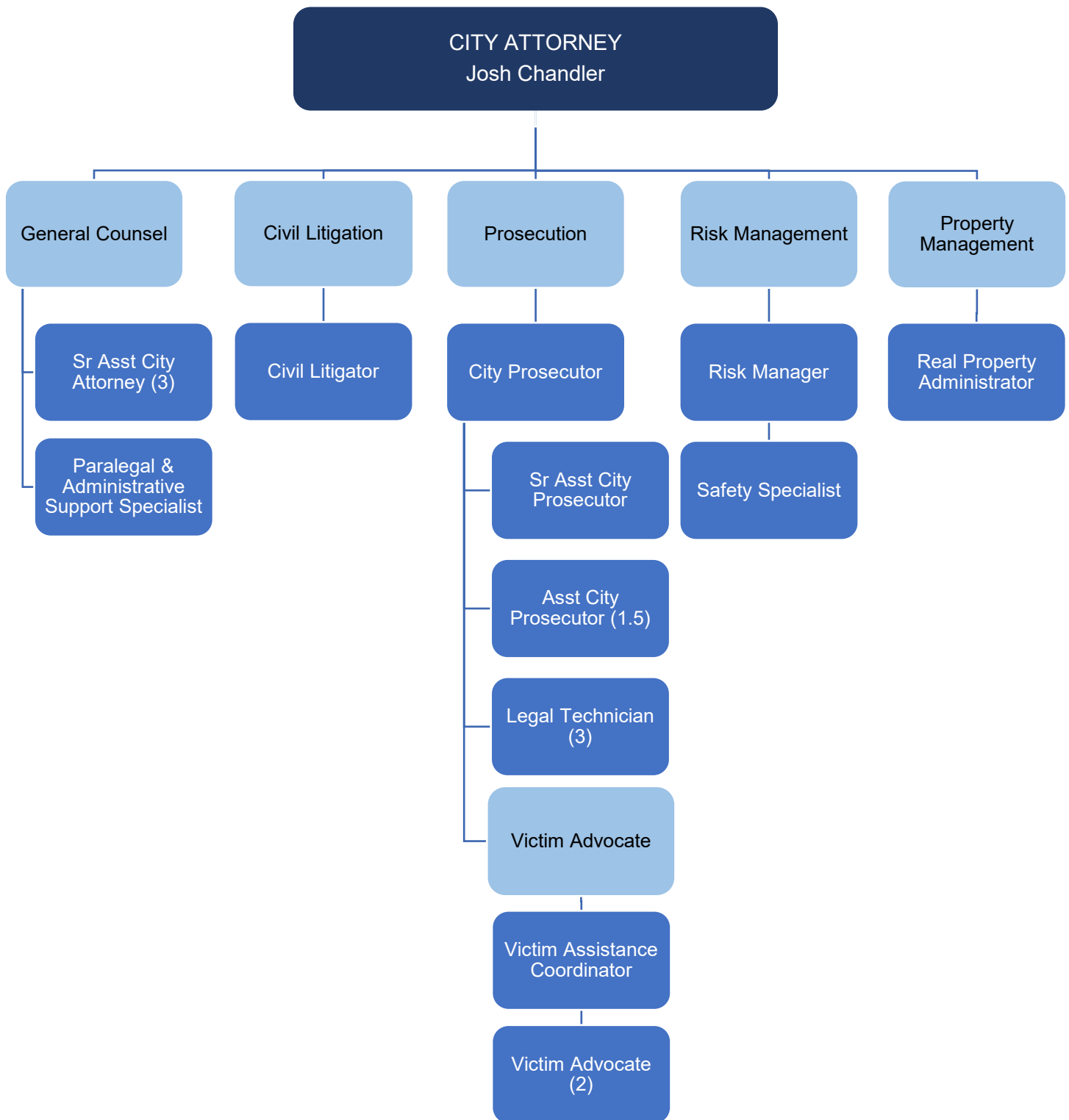
FIRE DEPARTMENT



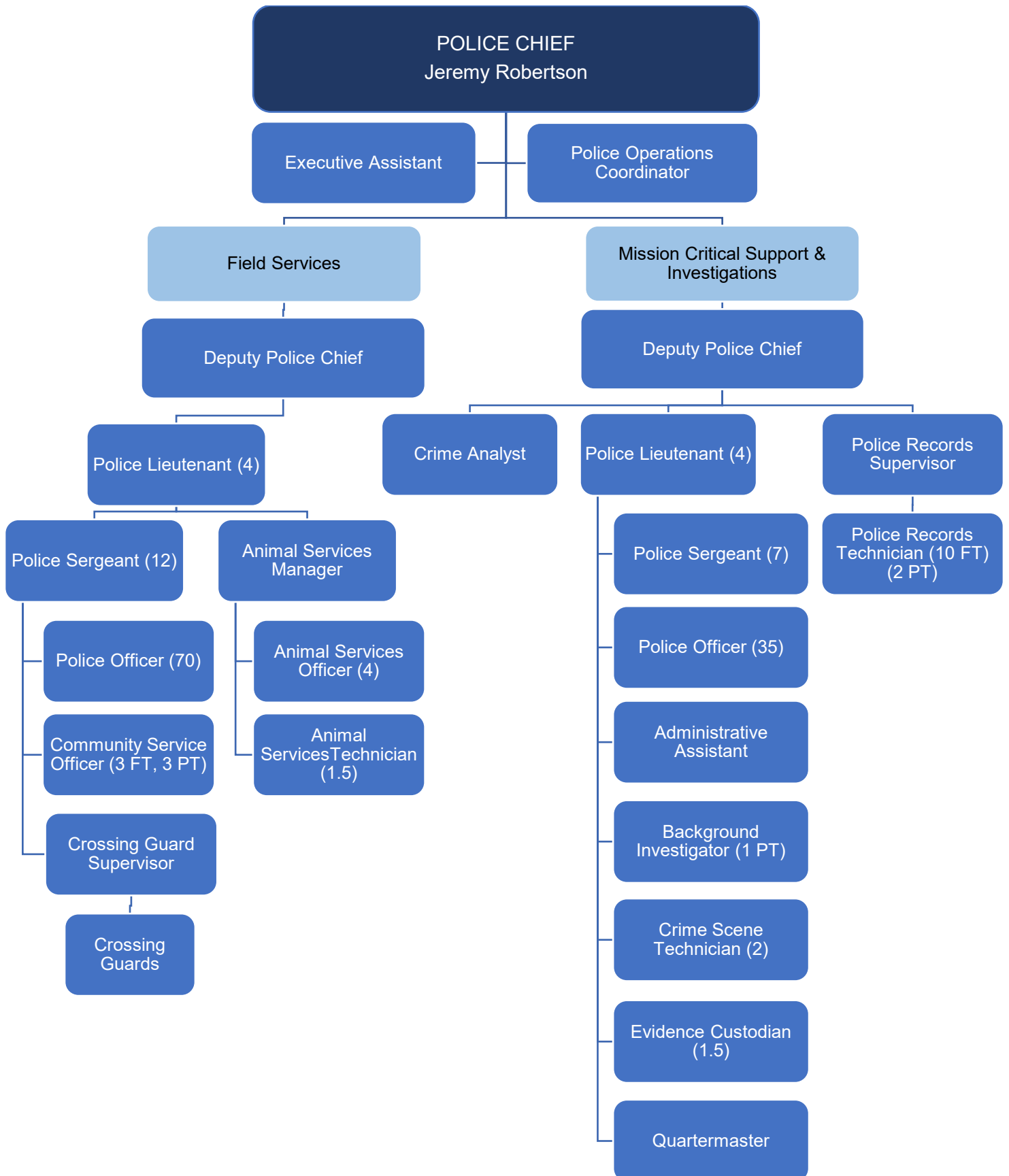
JUSTICE COURT



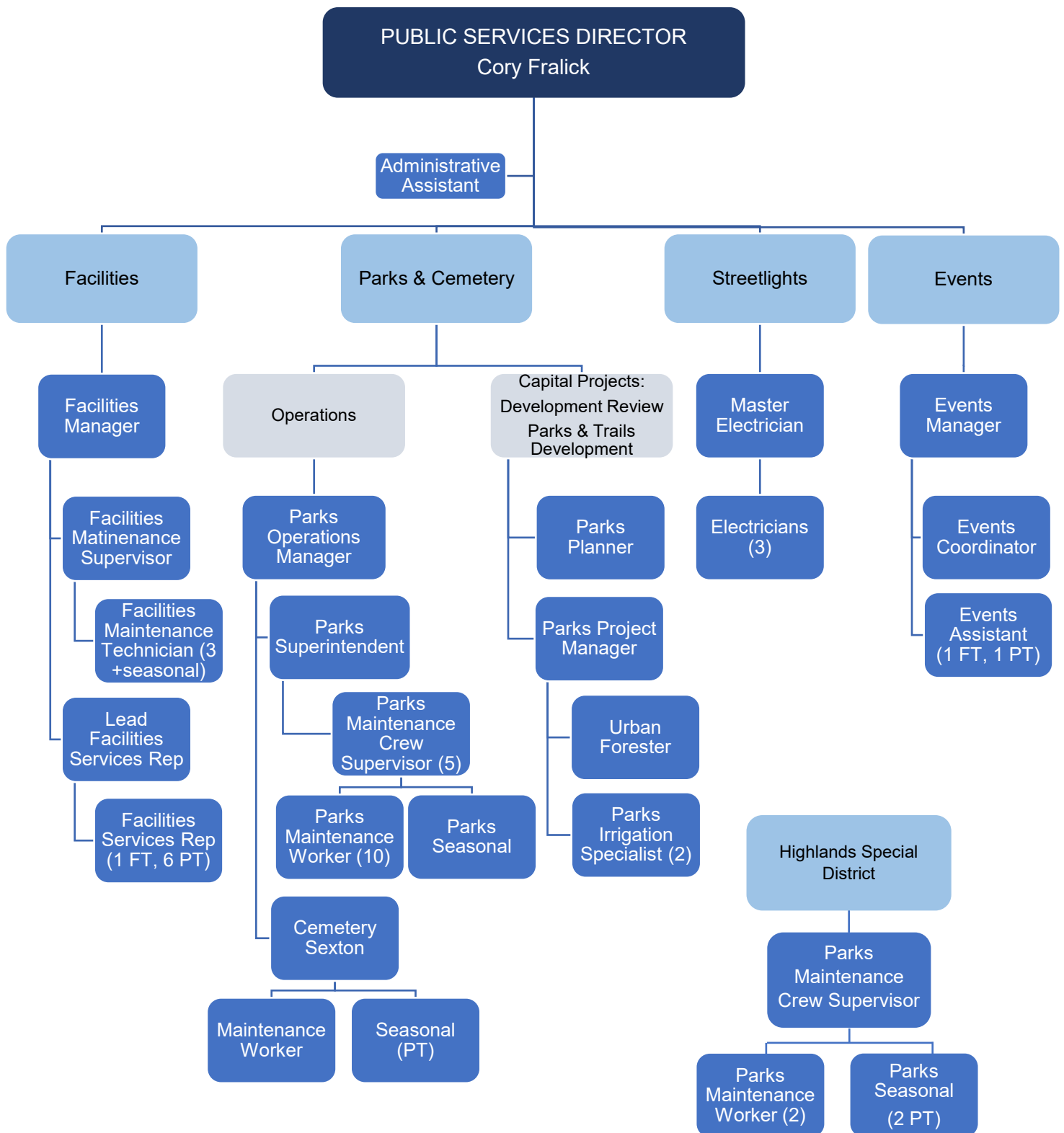
LEGAL SERVICES



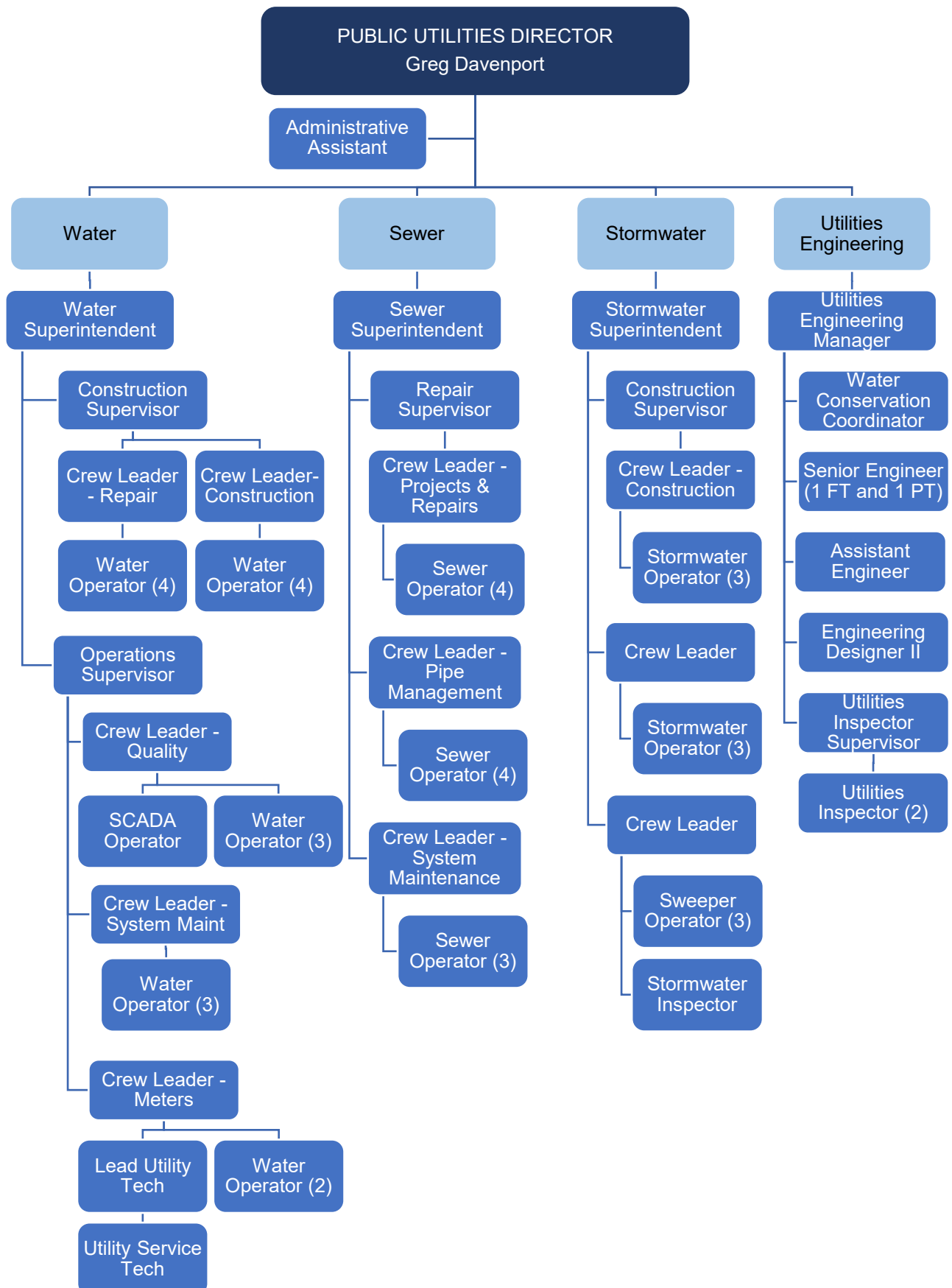
POLICE DEPARTMENT



PUBLIC SERVICES

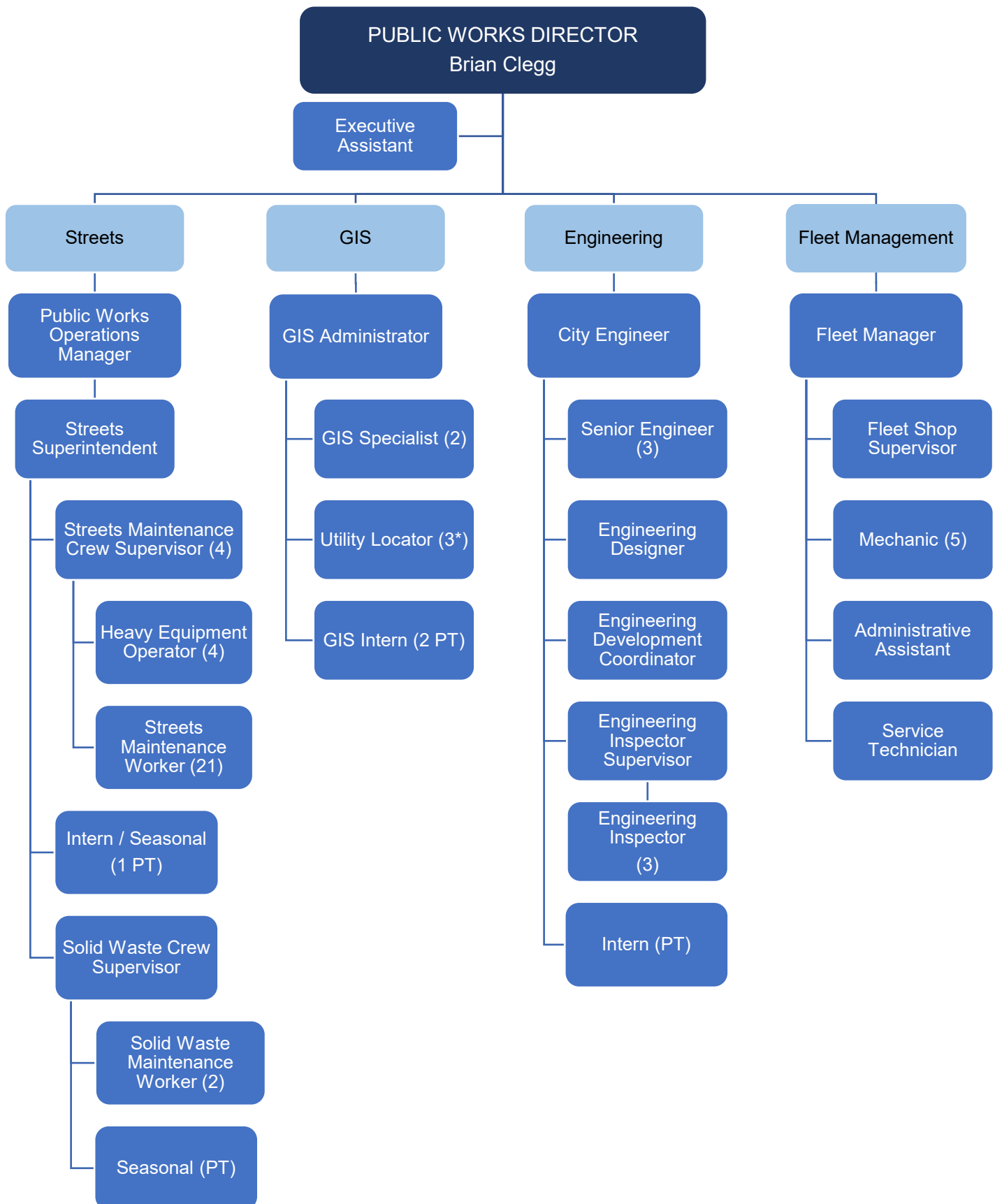


PUBLIC UTILITIES



*One (1) Utility Locator position is funded by the Water Fund but is part of the GIS division of Public Works

PUBLIC WORKS



*One (1) Utility Locator position is funded by the Water Fund

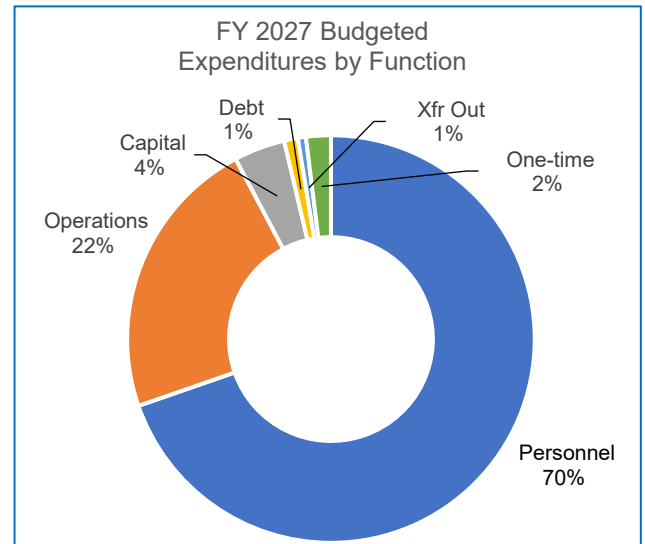
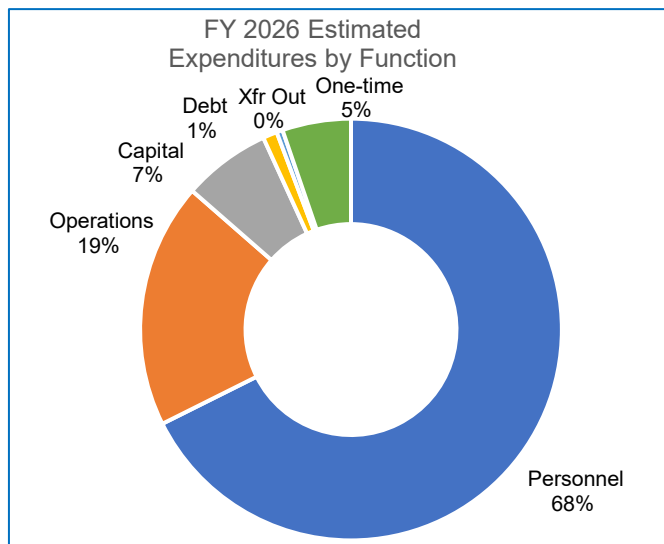


GENERAL FUND

GENERAL FUND SUMMARY

BUDGET & FINANCIAL HISTORY

	Prior Year Actual FY 2025	Adopted Budget FY 2026	Estimated Actual FY 2026	Annual Budget FY 2027	Year-to-Year Budget Change Increase (Decrease)	
REVENUES						
1 Sales tax	\$ 30,622,471	32,153,591	\$ 32,153,591	\$ 33,761,270	\$ 1,607,679	5%
2 Property tax	20,341,855	20,791,667	20,791,667	22,167,144	1,375,477	7%
3 Property tax new growth	799,234	729,832	729,832	750,000	20,168	3%
4 Property tax increase	709,787	645,645	645,645	500,418	(145,227)	-22%
5 Other tax	11,863,118	11,534,000	12,489,000	12,530,000	996,000	9%
6 Other revenue	7,969,439	8,509,500	7,944,200	7,856,000	(653,500)	-8%
7 Transfer in	2,506,850	2,652,677	2,635,052	2,770,000	117,323	4%
8	74,812,754	77,016,912	77,388,987	80,334,832	3,317,920	4%
EXPENDITURES						
9 Personnel	(51,418,912)	(54,700,789)	(54,996,274)	(57,100,821)	2,400,032	4%
10 Operations	(14,503,778)	(16,210,053)	(15,291,684)	(18,495,839)	2,285,786	14%
11 Capital & leases	(4,463,780)	(4,824,700)	(5,486,769)	(3,322,500)	(1,502,200)	-31%
12 Debt service	(887,568)	(889,392)	(889,392)	(889,272)	(120)	0%
13 Transfers out	(210,000)	(380,000)	(380,000)	(526,400)	146,400	39%
14	(71,484,038)	(77,004,934)	(77,044,119)	(80,334,832)	3,329,898	4%
ONE-TIME						
15 Revenue	8,151,479	1,693,527	3,934,692	1,609,290	(84,237)	-5%
16 Expenditures	(3,222,258)	(1,018,200)	(905,659)	(153,500)	(864,700)	-85%
17 Transfers out	(7,023,398)	(687,305)	(3,373,901)	(1,455,790)	768,485	112%
18	(2,094,177)	(11,978)	(344,868)	-		
19 Net change	\$ 1,234,539	\$ -	\$ -	\$ -		
20 Beginning reserve balance	\$ 21,429,419	\$ 22,663,959	\$ 22,663,959	\$ 22,663,959		
21 Net change	1,234,539	-	-	-		
22 Ending reserve balance	\$ 22,663,959	\$ 22,663,959	\$ 22,663,959	\$ 22,663,959		
	28.17%	29.80%	28.80%	28.63%		

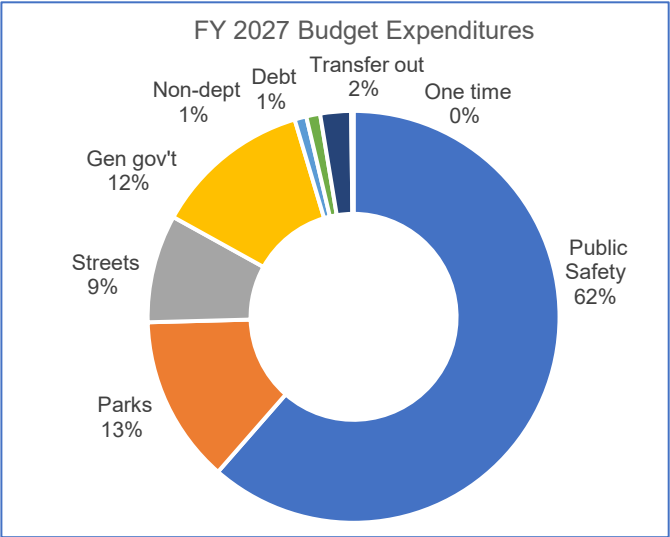
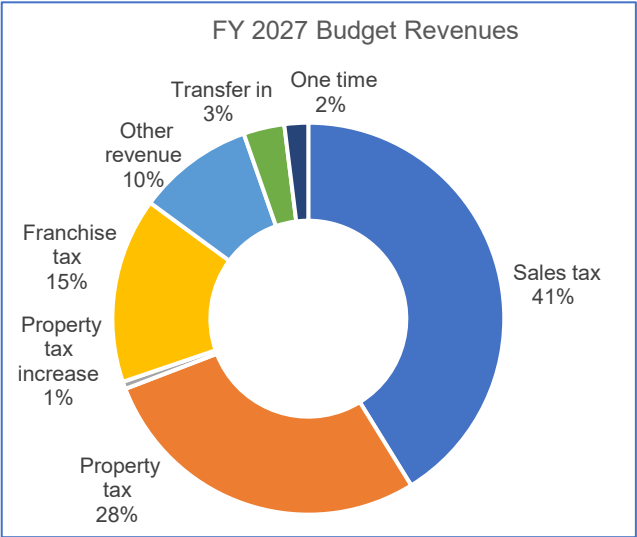


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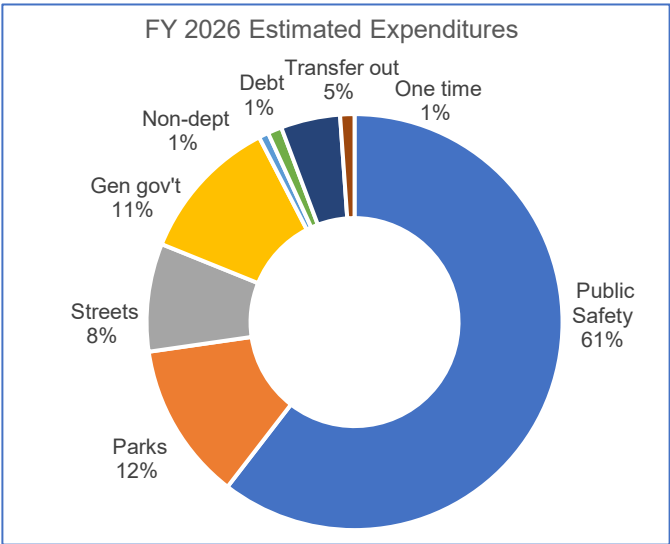
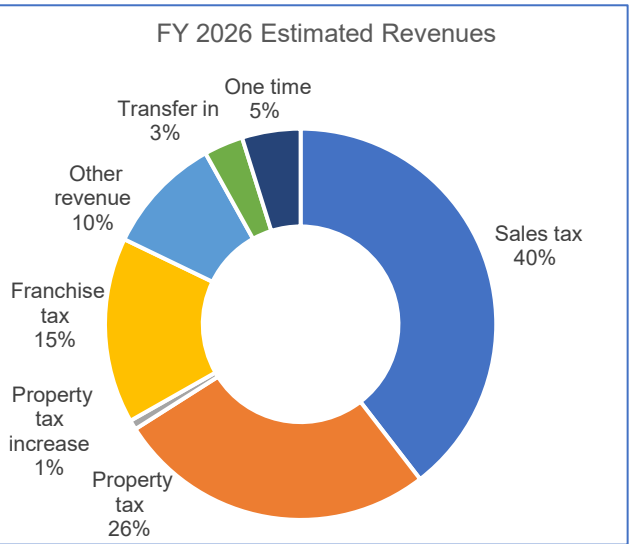
GENERAL FUND SUMMARY

CHARTS

FY 2027 Budget



FY 2026 Estimate



GENERAL FUND EXPANDED SUMMARY

BUDGET & FINANCIAL HISTORY

		Prior Year Actual FY 2025	Adopted Budget FY 2026	Estimated Actual FY 2026	Annual Budget FY 2027	Year-to-Year Budget Change Increase (Decrease)	
REVENUES							
1	Sales tax	\$ 30,622,471	\$ 32,153,591	\$ 32,153,591	\$ 33,761,270	\$ 1,607,679	5%
2	Property tax	20,341,855	20,791,667	20,791,667	22,167,144	1,375,477	7%
3	Property tax new growth	799,234	729,832	729,832	750,000	20,168	3%
4	Property tax increase	709,787	645,645	645,645	500,418	(145,227)	-22%
5	Franchise and other tax	11,863,118	11,534,000	12,489,000	12,530,000	996,000	9%
6	Other revenue	7,969,439	8,509,500	7,944,200	7,856,000	(653,500)	-8%
7	Transfer in	2,506,850	2,652,677	2,635,052	2,770,000	117,323	4%
8		74,812,754	77,016,912	77,388,987	80,334,832	3,317,920	4%
EXPENDITURES							
9	City Council	(459,767)	(578,759)	(521,300)	(496,486)	(82,273)	-14%
10	Mayor's Office	(1,574,724)	(1,779,875)	(1,628,105)	(1,794,888)	15,013	1%
11	Administrative Services	(1,884,865)	(2,107,334)	(2,144,309)	(2,241,279)	133,945	6%
12	Community Development	(907,610)	(1,153,601)	(1,028,601)	(1,219,516)	65,915	6%
13	Justice Court	(1,025,448)	(1,931,727)	(1,866,440)	(2,105,883)	174,156	9%
14	Fire / EMS	(15,813,915)	(16,297,636)	(16,980,326)	(16,852,986)	555,350	3%
15	Legal Services	(1,966,597)	(2,114,635)	(2,004,045)	(2,248,465)	133,830	6%
16	Police	(30,105,942)	(31,616,412)	(32,185,358)	(33,492,805)	1,876,393	6%
17	Public Services	(9,078,877)	(9,881,281)	(9,975,358)	(10,767,323)	886,042	9%
18	Public Utilities	-	-	-	-	-	0%
19	Public Works	(5,885,376)	(6,654,243)	(6,823,151)	(6,940,229)	285,986	4%
20	Non-Departmental	(1,683,348)	(1,620,039)	(617,734)	(759,300)	(860,739)	-53%
21	Debt	(887,568)	(889,392)	(889,392)	(889,272)	(120)	0%
22	Transfers out	(210,000)	(380,000)	(380,000)	(526,400)	146,400	39%
		(71,484,038)	(77,004,934)	(77,044,119)	(80,334,832)	3,329,898	4%
ONE-TIME Revenue							
23	Sales tax	4,188,180	866,409	2,810,409	1,000,000	133,591	
24	Property tax - GO Bond	755,174	-	-	-	-	
25	Interest earnings	1,503,467	-	-	-	-	
26	RDA Administration	149,158	117,452	120,117	79,624	(37,828)	
27	Grants	270,350	361,666	361,666	281,666	(80,000)	
28	Other Revenue	542,751	148,000	142,500	248,000	100,000	
29	Permitting	742,398	200,000	500,000	-	(200,000)	
		8,151,477	1,693,527	3,934,692	1,609,290	(84,237)	
Expenditures							
30	Transfers out	(7,023,398)	(687,305)	(3,373,901)	(1,455,790)	768,485	
31	Elections	(66)	(275,000)	(162,459)	-	(275,000)	
32	Equipment - Crossing Guards	-	-	-	(33,500)	33,500	
33	Equipment - Facilities	-	(98,300)	(98,300)	(13,000)	(85,300)	
34	Equipment - Fire	(700,000)	(50,000)	(50,000)	(10,000)	(40,000)	
35	Equipment - Parks	-	(134,400)	(134,400)	(37,000)	(97,400)	
36	Equipment - Passports	-	(9,500)	(9,500)	-	(9,500)	
37	Equipment - Police	-	(202,000)	(202,000)	(60,000)	(142,000)	
38	Equipment - Streets	-	(199,000)	(199,000)	-	(199,000)	
39	Debt Service	(755,590)	-	-	-	-	
40	Economic Development Incentiv	(1,766,602)	-	-	-	-	
41	Website Improvements	-	(50,000)	(50,000)	-	(50,000)	
42		(10,245,656)	(1,705,505)	(4,279,560)	(1,609,290)	(46,215)	
43	Net change	\$ 1,234,539	\$ -	\$ -	\$ -		

GENERAL FUND 5-YEAR PLAN

BUDGET & 5-YEAR PLAN

	Budget FY 2027	Year 1 FY 2028	Year 2 FY 2029	Year 3 FY 2030	Year 4 FY 2031	Year 5 FY 2032
REVENUES						
1 Sales tax	\$ 33,761,270	\$ 34,942,914	\$ 36,165,916	\$ 37,431,724	\$ 38,741,834	\$ 40,097,798
2 Property tax	22,167,144	22,667,562	24,140,954	25,710,116	27,381,273	29,161,056
3 Property tax new growth	750,000	750,000	750,000	750,000	750,000	750,000
4 Property tax increase	500,418	1,473,392	1,569,162	1,671,158	1,779,783	1,895,469
5 Other tax	12,530,000	13,587,500	14,196,945	14,838,403	15,511,944	16,217,640
6 Other revenue	7,856,000	7,977,010	8,206,474	8,380,185	8,557,275	8,737,831
7 Transfer in	2,770,000	2,868,500	2,915,488	2,964,824	3,016,628	3,071,022
8	80,334,832	84,266,878	87,944,939	91,746,409	95,738,737	99,930,815
9 One-time revenue	1,609,290	307,666	307,666	128,000	128,000	128,000
10 Total Revenue	81,944,122	84,574,544	88,252,605	91,874,409	95,866,737	100,058,815
EXPENDITURES						
On-going Expenditures						
11 City Council	(496,486)	(512,017)	(528,077)	(544,685)	(561,858)	(579,617)
12 Mayor's Office	(1,794,888)	(1,851,183)	(1,924,450)	(2,000,578)	(2,079,677)	(2,161,866)
13 Administrative Services	(2,241,279)	(2,331,035)	(2,423,949)	(2,520,456)	(2,620,694)	(2,724,809)
14 Community Development	(1,219,516)	(1,263,244)	(1,308,634)	(1,355,749)	(1,404,657)	(1,455,425)
15 Justice Court	(2,105,883)	(2,159,741)	(2,241,622)	(2,326,642)	(2,414,925)	(2,506,595)
16 Fire / EMS	(16,852,986)	(17,594,058)	(18,256,592)	(18,944,749)	(19,659,529)	(20,401,975)
17 Legal Services	(2,248,465)	(2,436,503)	(2,531,938)	(2,631,124)	(2,734,212)	(2,841,353)
18 Police	(33,492,805)	(35,004,105)	(36,516,811)	(38,082,248)	(39,702,456)	(41,379,557)
19 Public Services	(10,767,323)	(11,405,982)	(11,796,837)	(12,201,530)	(12,698,564)	(13,135,578)
20 Public Utilities	-	-	-	-	-	-
21 Public Works	(6,940,229)	(7,179,587)	(7,438,214)	(7,706,460)	(7,984,688)	(8,273,278)
22 Non-Departmental	(759,300)	(769,320)	(795,646)	(804,290)	(813,269)	(822,595)
23 Debt Service	(889,272)	(889,272)	(889,272)	(889,272)	(889,272)	(889,272)
24 Transfers out	(526,400)	(1,076,400)	(851,400)	(976,400)	(1,101,400)	(1,226,400)
25	(80,334,832)	(84,472,448)	(87,503,441)	(90,984,182)	(94,665,200)	(98,398,319)
One-time Expenditures						
26 Expenditures	(153,500)	(250,000)	-	(250,000)	-	(250,000)
27 Transfers out	(1,455,790)	(200,000)	(440,000)	(690,000)	(960,000)	(1,250,000)
28	(1,609,290)	(450,000)	(440,000)	(940,000)	(960,000)	(1,500,000)
29 Total Expenditures	(81,944,122)	(84,922,448)	(87,943,441)	(91,924,182)	(95,625,200)	(99,898,319)
30 Net change	\$ -	\$ (347,903)	\$ 309,164	\$ (49,774)	\$ 241,537	\$ 160,496
31 Beg. reserve balance	\$ 22,663,959	\$ 22,663,959	\$ 22,316,056	\$ 22,625,220	\$ 22,575,446	\$ 22,816,983
32 Net change	-	(347,903)	309,164	(49,774)	241,537	160,496
33 End. reserve balance	\$ 22,663,959	\$ 22,316,056	\$ 22,625,220	\$ 22,575,446	\$ 22,816,983	\$ 22,977,479
% of fund balance to revenue	28.6%	27.3%	26.5%	25.4%	24.6%	23.7%

GENERAL FUND 5-YEAR PLAN

ASSUMPTIONS

Reserve Balance Assumptions:

The City will maintain a reserve balance of approximately 25% of revenue.

Revenue Assumptions:

6.5% property tax revenue increase per year to maintain service levels

3.5% sales tax year-over-year growth

Expenditure Assumptions:

4% cost inflation factor for personnel

3% cost inflation factor for operations

Debt service at actual

Transfer out to Highlands Special District, RDA, CIP

Service Expansion Assumptions:

40% of the property tax new growth is dedicated towards increased services

Add \$100k per year for new police officer

Add \$125,000 per year for new firefighter. Budgeted as a transfer to the CIP until new station is built. Future construction timeline to be determined.

Add \$75k (plus 3%) each year for new parks/events workers



GENERAL FUND REVENUES

GENERAL FUND REVENUES

REVENUES

	Prior Year Actual FY 2025	Adopted Budget FY 2026	Estimated Actual FY 2026	Annual Budget FY 2027	Year-to-Year Budget Change Increase (Decrease)	
ON-GOING REVENUE						
Taxes						
1	Property Tax	\$ 20,341,855	\$ 20,791,667	\$ 20,791,667	\$ 22,167,144	\$ 1,375,477 7%
2	Property Tax - New Growth	799,234	729,832	729,832	750,000	20,168 100%
3	Property Tax - Increase	709,787	645,645	645,645	500,418	(145,227)
4	Property Tax - Delinquent	264,630	260,000	260,000	260,000	- 0%
5	Vehicles Fee-In-Lieu	1,064,282	1,025,000	1,022,000	1,025,000	- 0%
6	Sales Tax	28,053,076	29,455,728	29,455,728	30,928,514	1,472,786 5%
7	Sales Tax - Transportation	2,569,395	2,697,863	2,697,863	2,832,756	134,893 5%
8	Cable / Fiber Tax	541,873	595,000	662,000	600,000	5,000 1%
9	Utility Tax	9,345,843	9,000,000	9,875,000	10,000,000	1,000,000 11%
10	Telecommunications Tax	531,328	531,000	558,000	530,000	(1,000) 0%
11	Transient Room Tax	115,163	123,000	112,000	115,000	(8,000) -7%
12		64,336,465	65,854,735	66,809,735	69,708,832	3,854,097 6%
Other Revenue						
13	Licensing and Permits	812,365	935,000	907,500	835,000	(100,000) -11%
14	Fines and Forfeitures	1,312,324	2,100,000	1,600,000	1,600,000	(500,000) -24%
15	Fire and EMS	2,769,070	2,470,000	2,477,500	2,482,000	12,000 0%
16	Police	1,184,585	1,155,000	1,101,895	1,162,000	7,000 1%
17	Events	512,769	552,000	415,980	552,000	- 0%
18	Parks and Public Property	86,824	135,000	90,000	90,000	(45,000) -33%
19	Cemetery	176,075	180,000	245,000	130,000	(50,000) -28%
20	Animal Services	84,008	100,000	85,500	90,000	(10,000) -10%
21	Engineering	350,000	300,000	300,000	300,000	- 0%
22	Passport Fees	545,965	407,500	590,825	500,000	92,500 23%
23	Other	135,452	175,000	130,000	115,000	(60,000) -34%
24		7,969,439	8,509,500	7,944,200	7,856,000	(653,500) -8%
Transfers In						
25	Transfer from Water Fund	1,353,200	1,404,702	1,404,702	1,575,000	170,298 12%
26	Transfer from Sewer Fund	828,750	911,625	894,000	895,000	(16,625) -2%
27	Transfer from Stormwater Fund	258,000	264,600	264,600	300,000	35,400 13%
28	Transfer from Streetlight Fund	66,900	71,750	71,750	-	(71,750) -100%
29		2,506,850	2,652,677	2,635,052	2,770,000	117,323 4%
30	Total On-Going Revenue	74,812,754	77,016,912	77,388,987	80,334,832	3,317,920 4%
ONE-TIME REVENUE						
31	Sales Tax	4,188,180	866,409	2,810,409	1,000,000	133,591 15%
32	Property Tax	755,174	-	-	-	- 0%
33	Interest Earnings	1,503,467	-	-	-	- 0%
34	RDA Administration	149,158	117,452	120,117	79,624	(37,828) -32%
35	Grants	270,350	361,666	361,666	281,666	(80,000) -22%
36	Other Revenue	542,751	148,000	142,500	248,000	100,000 68%
37	Engineering (permits)	742,398	200,000	500,000	-	(200,000) -100%
38	Total One-Time Revenue	8,151,477	1,693,527	3,934,692	1,609,290	(84,237)
39	TOTAL REVENUE	\$ 82,964,231	\$ 78,710,439	\$ 81,323,679	\$ 81,944,122	\$ 3,233,683

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GENERAL FUND REVENUES

ADDITIONAL DETAILS

Property Tax

The budget assumes a 2.25% property tax increase (line 3). According to the US Bureau of Labor Statistics for the Mountain-West Region, inflation for calendar year 2025 was 2.03%. Details regarding the tax increase is located in the Property Tax Impact Schedule which can be found in this budget document as well as on the City's website.

The average home in West Jordan paid \$402 in property tax to the City for tax year 2025. The proposed property tax for tax year 2026 will increase the average home's property tax bill by \$9 per year, or \$0.75 per month. This tax increase will generate an additional \$500,418 in property tax revenue from both residential and commercial properties.

Line 1 represents the certified tax revenue which is the revenue the City is expected to collect without a property tax increase. Line 2 is the anticipated property tax revenue from new development in the City. Line 3 is the property tax revenue anticipated if the proposed property tax increase is approved (see the City's Property Tax Impact Schedule). Line 4 is the estimated amount the City may receive from delinquent property tax payments.

Sales Tax

Total sales tax revenue only realized a 2.46% increase between FY 2024 and FY 2025, and is estimated to realize less than half of that in FY 2026 (1.06%). As such, FY 2027 is budgeted using the same 'no change' assumption. The one-time sales tax revenue (line 31) is budgeted at a decrease of -31% as revenue is transitioned from one-time to on-going using the previously discussed 5% year-over-year methodology.

The City anticipates a slowdown in consumer spending over the coming fiscal year, which is expected to place downward pressure on sales tax revenues. Several economic indicators at the state and regional level point to a period of moderated household purchasing behavior. Higher interest rates, combined with persistent inflation in essential goods and services, have reduced the discretionary income available to many Utah families. As households redirect more of their budgets toward housing, utilities, and other non discretionary expenses, less spending is occurring in retail sectors that generate local sales tax.

In addition, Utah's economy—while still comparatively strong—is experiencing slower job growth than in prior years, particularly in sectors that historically drive consumer confidence. This softening in employment expansion has contributed to more cautious spending patterns. National consumer sentiment trends also suggest that households are becoming more conservative with major purchases, further signaling potential reductions in taxable transactions.

Finally, continued growth in online commerce, while still taxable, can be unpredictable and tends to shift revenues across jurisdictions in ways that are difficult to forecast precisely. As a result, the City is approaching its revenue projections with prudence to ensure long term fiscal stability.

The budget for ongoing sales tax revenue (lines 6-7) assumes the 5% year-over-year growth pattern. Prior to the pandemic, the City's normalized growth pattern for sales tax was 5% for the prior 10 years. In an effort to avoid the City's reliance on sales tax revenue that may be reactive to changing economics due to temporary factors such as the pandemic or hyper-inflation, the City uses a normalized growth pattern for revenue considered on-going (or sustainable) versus one-time. As a conservative approach, the City uses FY 2019 as a baseline year and applies a 5% year over year growth rate to support as on-going revenue. Any amount in excess of this amount is considered one-time revenue (line 31).

GENERAL FUND REVENUES

ADDITIONAL DETAILS (continued)

Vehicles Fee-In-Lieu

This assumption considers no increase in vehicle sales as economic indicators show consumers as being further in debt with higher interest rates. As such, this revenue is based on annual registrations which are based on the age or fair market value of vehicles. As consumers keep their vehicles longer, this fee decreases.

Cable Tax

The budget assumes cable franchise tax as static from the prior year's budget and slightly less than the estimated revenue for FY2026 since a portion of that revenue is from a delinquent payment of fees from FY2025.

Telecommunications Tax

Telecommunications tax is collected by the State Tax Commission and distributed to the City. The City receives limited information related to this tax. The budget was prepared using historical trends.

Utility Tax

The budget reflects anticipated increases in electricity and natural gas costs, as well as expected growth in energy consumption from industrial users.

Other Revenue

Fines & Forfeitures - In July 2025, the City's Justice Court was consolidated with the Taylorsville Justice Court. Revenue for FY2026 was estimated based on this transition, and the result was an overestimation. The FY2027 budget reflects actual revenue collections.

ONE-TIME REVENUE

The budget treats revenue which is not expected on an ongoing basis as 'one-time' revenue. The items included in this budget include \$100,000 for estimated insurance reimbursements from damages, \$90,000 from the sale of materials such as metal recycling and electronic recycling, and \$281,666 in public safety grants (COPS, JORCU, EMPG).



GENERAL FUND EXPENDITURES

EXPENDITURE BY DEPARTMENT

DEPARTMENT SUMMARY

	Prior Year Actual FY2025	Adopted Budget FY 2026	Estimated Estimate FY 2026	Annual Budget FY 2027	Year-to-Year Budget Change Increase (Decrease)	
EXPENDITURES						
Legislative						
1 City Council ¹	\$ 459,767	\$ 578,759	\$ 521,300	\$ 496,486	\$ (82,273)	-14%
2	459,767	578,759	521,300	496,486	(82,273)	-14%
Executive						
3 Mayor ¹	535,136	541,763	543,452	575,266	33,503	6%
4 Public Affairs ¹	517,082	534,049	526,467	554,333	20,284	4%
5 Economic Development	522,506	704,063	558,186	665,289	(38,774)	-6%
6	1,574,724	1,779,875	1,628,105	1,794,888	15,013	1%
Administrative Services						
7 Admin Services ¹	996,275	1,106,747	1,115,961	1,065,419	(41,328)	-4%
8 City Recorder ¹	352,047	228,897	236,799	299,312	70,415	31%
9 Passports	-	205,947	180,100	271,911	65,964	32%
10 Human Resources ¹	536,543	565,743	611,449	604,637	38,894	7%
11 Utility Billing ¹	-	-	-	-	-	0%
12	1,884,865	2,107,334	2,144,309	2,241,279	133,945	6%
Legal Services						
13 City Attorney ¹	721,628	734,842	730,673	771,023	36,181	5%
14 Property Admin ¹	90,044	93,910	90,846	97,914	4,004	4%
15 Prosecution	869,137	946,562	862,473	1,019,625	73,063	8%
16 Victim Advocate	285,787	339,321	320,053	359,903	20,582	6%
17	1,966,597	2,114,635	2,004,045	2,248,465	133,830	6%
Community Development						
18 Community Preservation	907,610	1,153,601	1,028,601	1,219,516	65,915	6%
19	907,610	1,153,601	1,028,601	1,219,516	65,915	6%
Judicial Services						
20 Justice Court	1,025,448	1,931,727	1,866,440	2,105,883	174,156	9%
21	1,025,448	1,931,727	1,866,440	2,105,883	174,156	9%
Police						
22 Police	28,506,339	29,885,544	30,396,680	31,580,270	1,694,726	6%
23 Crossing Guards	735,490	776,207	757,200	895,918	119,711	15%
24 Animal Control	740,903	799,661	876,478	861,617	61,956	8%
25 SWAT	123,209	155,000	155,000	155,000	-	0%
26	30,105,942	31,616,412	32,185,358	33,492,805	1,876,393	6%
Fire / EMS						
27 Fire ¹	15,699,251	16,175,499	16,868,727	16,721,369	545,870	3%
28 Emergency Management	114,664	122,137	111,599	131,617	9,480	8%
29	15,813,915	16,297,636	16,980,326	16,852,986	555,350	3%
Public Works						
30 Public Works ¹	236,747	247,320	256,542	256,926	9,606	4%
31 Engineering ¹	1,176,179	1,145,836	1,315,173	1,205,256	59,420	5%
32 GIS ¹	179,586	179,394	181,354	192,408	13,014	7%
33 Streets	4,292,864	5,081,693	5,070,082	5,285,639	203,946	4%
34	5,885,376	6,654,243	6,823,151	6,940,229	285,986	4%

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EXPENDITURE BY DEPARTMENT

DEPARTMENT SUMMARY

		Prior Year Actual FY2025	Adopted Budget FY 2026	Estimated Estimate FY 2026	Annual Budget FY 2027	Year-to-Year Budget Change Increase (Decrease)	
Public Services							
35	Public Services ¹	301,593	317,715	320,071	341,870	24,155	8%
36	Events	1,275,466	1,292,378	1,359,229	1,435,538	143,160	11%
37	Facilities ¹	1,488,321	2,083,241	1,979,193	2,140,513	57,272	3%
38	Parks ¹	5,723,331	5,862,206	6,002,152	6,463,876	601,670	10%
39	Cemetery	290,166	325,741	314,713	385,526	59,785	18%
40		9,078,877	9,881,281	9,975,358	10,767,323	886,042	9%
Public Utilities							
41	Public Utilities ¹	-	-	-	-	-	0%
42		-	-	-	-	-	0%
Other							
43	Non-Departmental ¹	1,683,348	1,620,039	617,734	759,300	(860,739)	-53%
44	Debt Service	887,568	889,392	889,392	889,272	(120)	0%
45	Transfers Out	210,000	380,000	380,000	526,400	146,400	39%
46		2,780,916	2,889,431	1,887,126	2,174,972	(714,459)	-25%
47	Total On-Going Expenditures	71,484,038	77,004,934	77,044,119	80,334,832	3,329,898	4%
One-time Expenditures							
48	Transfers Out	7,023,398	687,305	3,373,901	1,455,790	768,485	
49	Elections	66	275,000	162,459	-	(275,000)	
50	Equipment - Crossing Guards	-	-	-	33,500	33,500	
51	Equipment - Facilities	-	98,300	98,300	13,000	(85,300)	
52	Equipment - Fire	700,000	50,000	50,000	10,000	(40,000)	
53	Equipment - Parks	-	134,400	134,400	37,000	(97,400)	
54	Equipment - Passports	-	9,500	9,500	-	(9,500)	
55	Equipment - Police	-	202,000	202,000	60,000	(142,000)	
56	Equipment - Streets	-	199,000	199,000	-	(199,000)	
57	Debt Service	755,590	-	-	-	-	
60	Economic Development Incentive	1,766,602	-	-	-	-	
61	Website Improvements	-	50,000	50,000	-	(50,000)	
63	Total One-time Expenditures	10,245,656	1,705,505	4,279,560	1,609,290	(96,215)	-6%
64	Total Expenditures	\$ 81,729,694	\$ 78,710,439	\$ 81,323,679	\$ 81,944,122	\$ 3,233,683	4%

¹ A portion of the cost of these departments is allocated to other funds.



CITY COUNCIL

CITY COUNCIL

PURPOSE

The City of West Jordan operates under a Council-Mayor form of government. This form has two separate, independent, and equal branches of municipal government consisting of a legislative branch—a council composed of seven members; and an executive branch—the mayor and, under the mayor's supervision, any executive or administrative departments, divisions, and offices and any executive or administrative officers provided for by statute or municipal ordinance.

Under this form of government, the Council is the legislative body of the City and by ordinance or resolution determines the broad policy for the City and some specific policies such as the manner in which municipal property is bought, sold, traded, encumbered, or otherwise transferred; and a subdivision or annexation is approved, disapproved, or otherwise regulated.

The council enacts laws, appropriates funds, and reviews municipal administration. The council elects one of its members to be the chair of the council. The council may make suggestions or recommendations to the mayor or mayor's subordinates and investigate any officer, department, or agency of the city municipality, but it may not direct or request, other than in writing, the appointment of a person to or the removal of a person from an executive municipal office; interfere in any way with an executive officer's performance of the officer's duties; or publicly or privately give orders to a subordinate of the mayor.

Council Members serve staggered four-year terms. Four Council Members are elected to serve over districts representing specific areas of the City; and three Council Members are elected at-large representing the entire City. The City Council Office also includes staff to support the City Council.

GOALS & OBJECTIVES

Publish public notices according to legal requirements 100% of the time.	<i>Resident Focused</i>
Publish the Council meeting agenda a week in advance 95% of the time.	<i>Resident Focused</i>
Post the Council meeting minutes ahead of the legal requirement deadline 85% of the time (while posting 100% of the time by the legal deadline).	<i>Resident Focused</i>

PERFORMANCE & WORKLOAD MEASURES

	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Forecast
Publish public notices at legal requirement	100%	100%	100%	100%
Publish agenda in advance of requirement	100%	98%	99%	95%
Post minutes at legal deadline	100%	100%	100%	100%
Post minutes early, ahead of legal deadline	90%	92%	92%	85%

Survey Results:

	2023	2024	2025
Residents who rate the City as better than five years ago	35%	34%	36%
Residents who rate the City as about the same	35%	34%	26%
Residents who agree the City is growing and developing in a positive way	53%	56%	57%

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CITY COUNCIL

STAFFING

	FY 2024	FY 2025	FY 2026	FY 2027
Elected	7.00	7.00	7.00	7.00
Management	1.00	1.00	1.00	1.00
Operations	2.00	2.00	2.00	2.00
	10.00	10.00	10.00	10.00

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CITY COUNCIL

BUDGET & FINANCIAL HISTORY

	Prior Year Actual FY 2025	Adopted Budget FY 2026	Estimated Actual FY 2026	Annual Budget FY 2027	Year-to-Year Budget Change Increase (Decrease)	
Personnel	\$ 751,482	\$ 816,819	\$ 829,550	\$ 869,340	\$ 52,521	6%
Operations	22,206	31,500	23,850	34,675	3,175	10%
Contingency Reserve	137	60,000	-	60,000	-	0%
Indirect Costs	120,090	189,200	189,200	187,200	(2,000)	-1%
	893,915	1,097,519	1,042,600	1,151,215	53,696	5%
Less: Indirect Costs	(434,148)	(518,760)	(521,300)	(654,729)	(135,969)	-26%
TOTAL CITY COUNCIL	\$ 459,767	\$ 578,759	\$ 521,300	\$ 496,486	\$ (82,273)	-14%

ADDITIONAL DETAILS

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

Personnel 6%	Qualifying employees receive a cost of living adjustment of 2% and a merit increase. First full year of elected official salary change + 2% cost of living adjustment.
Operations 10%	Memberships, IT services, professional services, youth council, training, supplies, and public outreach Increase for administrative staff training \$ 3,000
Contingency Reserve 0%	Use to be authorized by Council majority. This cost is not included in the cost allocations to the other funds.
Indirect Costs -1%	Services provided to this department by other funds. IT services, software cost recovery (PrimeGov, SwagIt, etc)
Less: Indirect Costs -26%	Services provided by this department to the other funds. See cost allocations table below.

INDIRECT COST ALLOCATIONS

	FY 2025	FY 2026	FY 2027	Change
Development Services Fund	25.00%	25.00%	35.00%	10.00%
Water Fund	15.00%	15.00%	15.00%	none
Sewer Fund	3.75%	3.75%	3.75%	none
Solid Waste Fund	2.50%	2.50%	2.50%	none
Stormwater Fund	3.75%	3.75%	3.75%	none
Total Allocated to Other Funds	50.00%	50.00%	60.00%	



MAYOR'S OFFICE

MAYOR'S OFFICE

PURPOSE

The purpose of the Mayor's Office is to provide leadership, support, and oversight to city operational departments and staff as outlined by the Mayor and Chief Administrative Officer.

GOALS & OBJECTIVES

Creating and cultivating a strong sense of community and quality of life in West Jordan.	<i>Sense of Community & City Identity</i>
Leading a city where residents feel safe and listened to.	<i>Resident Focused</i>
Ensuring that the City is providing great customer service in all departments.	<i>Resident Focused</i>
Making the City of West Jordan a great place to work.	<i>Employee Satisfaction</i>
Improving customer service and operational efficiency through the appropriate adoption and use of technology.	<i>Resident Focused</i>
Adopting best practices in fiscal management, general management, and supportive leadership.	<i>Resident Focused Employee Satisfaction</i>

PERFORMANCE & WORKLOAD MEASURES

Survey Results:	2023	2024	2025
Residents who agree that overall the City does a good job managing city services	66%	67%	68%
Residents who were satisfied by the professionalism and courtesy of City	72%	65%	69%

STAFFING

	FY 2024	FY 2025	FY 2026	FY 2027
Elected	1.00	1.00	1.00	1.00
Management	2.00	2.00	2.00	2.00
Operations	2.00	1.36	1.36	1.36
	5.00	4.36	4.36	4.36

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MAYOR'S OFFICE

BUDGET & FINANCIAL HISTORY

	Prior Year Actual FY 2025	Adopted Budget FY 2026	Estimated Actual FY 2026	Annual Budget FY 2027	Year-to-Year Budget Change Increase (Decrease)	
Personnel	\$ 893,760	\$ 914,423	\$ 921,195	\$ 957,438	\$ 43,015	5%
Operations	33,069	33,300	29,600	43,000	9,700	29%
Indirect Costs	36,800	37,300	37,300	45,500	8,200	22%
	963,628	985,023	988,095	1,045,938	60,915	6%
Less: Indirect Costs	(428,492)	(443,260)	(444,643)	(470,672)	(27,412)	-6%
TOTAL MAYOR'S OFFICE	\$ 535,136	\$ 541,763	\$ 543,452	\$ 575,266	\$ 33,503	6%

ADDITIONAL DETAILS

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

Personnel 5%	Qualifying employees receive a cost of living adjustment of 2% and a merit increase.
Operations 29%	Memberships, IT services, professional services, youth council, training, supplies, and public outreach Increase for memberships (Asst CAO UCMA & ICMA, Utah Foundation) \$ 7,700
Indirect Costs 22%	Services provided to this department by other funds. IT services, software cost recovery
Less: Indirect Costs -6%	Services provided by this department to other funds. See cost allocations table below.

INDIRECT COST ALLOCATIONS

	FY 2025	FY 2026	FY 2027	Change
Development Services Fund	20.00%	20.00%	20.00%	none
Water Fund	10.00%	10.00%	10.00%	none
Sewer Fund	5.00%	5.00%	5.00%	none
Solid Waste Fund	5.00%	5.00%	5.00%	none
Stormwater Fund	5.00%	5.00%	5.00%	none
Total Allocated to Other Funds	45.00%	45.00%	45.00%	

ECONOMIC DEVELOPMENT

PURPOSE

The economic development department creates policies and programs, and engages in activities that seek to improve the economic well-being and quality of life for the community. We accomplish this by focusing on creating and retaining jobs, maintaining a strong business climate, working with land owners and developers to create new commercial and industrial opportunities, and strategic planning for future success. Another priority is creating a diverse retail base that allows residents to shop in their own community, generating taxes that can be used for city services allowing property taxes to remain low.

GOALS & OBJECTIVES

Targeted industry recruitment of high-value businesses Attract high-value tenants to the Southwest Quadrant	<i>Economic Development</i>
Create retail options for the west-side of the City Targeted retail recruitment	<i>Economic Development Resident Focused</i>
Redevelopment of the east-side commercial areas Begin marketing City Center Project	<i>Economic Development Resident Focused</i>

PERFORMANCE & WORKLOAD MEASURES

	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Forecast
Business retention visits			40	40
Mission-based stakeholder engagements			6	6

Survey Results:

	2023	2024	2025
Residents who agree WJC has all the kinds of retail wanted	66%	65%	63%
Residents who agree there are job opportunities in WJC for people like them	35%	33%	31%

STAFFING

	FY 2024	FY 2025	FY 2026	FY 2027
Management	1.00	1.00	1.00	1.00
Operations	2.00	2.00	2.00	2.00
	3.00	3.00	3.00	3.00

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ECONOMIC DEVELOPMENT

BUDGET & FINANCIAL HISTORY

	Prior Year Actual FY 2025	Adopted Budget FY 2026	Estimated Actual FY 2026	Annual Budget FY 2027	Year-to-Year Budget Change Increase (Decrease)	
Personnel	\$ 423,602	\$ 552,163	\$ 460,036	\$ 562,189	\$ 10,026	2%
Operations	75,204	125,500	71,750	77,500	(48,000)	-38%
Indirect Costs	23,700	26,400	26,400	25,600	(800)	-3%
TOTAL ECONOMIC DEVELOP	\$ 522,506	\$ 704,063	\$ 558,186	\$ 665,289	\$ (38,774)	-6%

ADDITIONAL DETAILS

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

Personnel 2%	Qualifying employees receive a cost of living adjustment of 2% and a merit increase.
Operations -38%	Recruitment, networking, marketing, business retention, memberships, conferences, studies, supplies Remove business outreach \$ (50,000)
Indirect Costs -3%	Services provided to this department by other funds. IT services, software cost recovery (SalesForce)

PUBLIC AFFAIRS

PURPOSE

Public Affairs provides innovative communications solutions and government affairs services designed to promote the City's core services, initiatives, and mission to residents and stakeholders. The Department provides strategic communications and government affairs support to each of the City's businesses through media strategy and response, marketing, graphic design, print production, social media, web management, video production, and relationship building and development.

GOALS & OBJECTIVES

Maintain average email marketing open rate and read-receipts at a minimum of 2x the national average of 18%.

*Resident Focused
Sense of Community & City Identity*

Implement and manage text message push email alert programming.

Resident Focused

Develop and implement strategic print campaign, focused on households not receiving email, social, or text updates.

Resident Focused

Develop and maintain a complete tracker for legislative initiatives.

*Resident Focused
Economic Development*

PERFORMANCE & WORKLOAD MEASURES

	2024 Actual	2025 Actual	2026 Estimate	2027 Forecast
Email open rate	61.9%	54.8%	55.0%	56.0%
Email click through rate	11.4%	18.7%	21.0%	24.0%
Legislative initiatives included in tracker	200	180	145	
Regular contact with key legislative representatives	Yes	Yes	Yes	Yes

STAFFING

	FY 2024	FY 2025	FY 2026	FY 2027
Management	1.00	-	-	-
Operations	2.00	5.00	5.00	5.00
	3.00	5.00	5.00	5.00

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PUBLIC AFFAIRS

BUDGET & FINANCIAL HISTORY

	Prior Year Actual FY 2025	Adopted Budget FY 2026	Estimated Actual FY 2026	Annual Budget FY 2027	Year-to-Year Budget Change Increase (Decrease)	
Personnel	\$ 633,956	\$ 638,626	\$ 629,395	\$ 666,104	\$ 27,478	4%
Operations	62,807	83,100	81,500	83,100	-	0%
Indirect Costs	37,200	41,200	41,200	42,700	1,500	4%
	733,964	762,926	752,095	791,904	28,978	4%
Less: Indirect Costs	(216,882)	(228,877)	(225,628)	(237,571)	(8,694)	-4%
TOTAL PUBLIC AFFAIRS	\$ 517,082	\$ 534,049	\$ 526,467	\$ 554,333	\$ 20,284	4%

ADDITIONAL DETAILS

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

Personnel 4%	Qualifying employees receive a cost of living adjustment of 2% and a merit increase.
Operations 0%	Public outreach, communication, video production, print media, and marketing materials to promote city programs and events. Social media marketing and advertising, email and newsletter services Supplies, memberships, conferences, studies, etc
Indirect Costs 4%	Services provided to this department by other funds. IT services, software cost recovery (Qualtrics, Adobe, website, etc)
Less: Indirect Costs -4%	Services provided by this department to other funds. See cost allocations table below.

INDIRECT COST ALLOCATIONS

	FY 2025	FY 2026	FY 2027	Change
Development Services Fund	5.00%	5.00%	5.00%	none
Water Fund	15.00%	15.00%	15.00%	none
Sewer Fund	3.75%	3.75%	3.75%	none
Solid Waste Fund	2.50%	2.50%	2.50%	none
Stormwater Fund	3.75%	3.75%	3.75%	none
	30.00%	30.00%	30.00%	



ADMINISTRATIVE SERVICES

ADMINISTRATIVE SERVICES

PURPOSE

The Administrative Services department provides centralized support for the City in the areas of short- and long-term funding, budgeting, treasury, financial reporting, human resources, purchasing, accounts payable, payroll, and utility billing in a manner warranting the highest level of public confidence.

GOALS & OBJECTIVES

Provide leadership and direction to the City's financial, human resource, information technology, and recorder functions.	<i>Resident Focused Employee Satisfaction</i>
Provide professional and effective services to support city operations in financial management and reporting, purchasing, treasury, and contracts management.	<i>Resident Focused Employee Satisfaction</i>
Provide timely financial and budget information to City Council and staff, as well as economic trends that may affect the City, to facilitate effective decision making.	<i>Resident Focused Employee Satisfaction Economic Development</i>
Maintain the City's financial stability including adequate fund balance / working capital reserves for each fund.	<i>Resident Focused Economic Development</i>
Ensure timely and accurate compliance with Federal and State financial requirements.	<i>Resident Focused</i>

PERFORMANCE & WORKLOAD MEASURES

	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Forecast
Cost of debt as a % of issuance	No issuance	1.500%	No issuance	No issuance
GFOA Certificate of Excellence - ACFR	Yes	Yes	Yes	Yes
GFOA Distinguished Budget Presentation Award	Yes	Yes	Yes	Yes
# of vendors registered for electronic payment	400	543	675	725
# of solicitations	85	87	85	85

City's bond ratings

Standard & Poor's (Water)	AA-	AA-	AA-	AA-
Standard & Poor's (Sales Tax Revenue)	N/A	AAA	AAA	AAA
Fitch (Sales Tax Revenue)	N/A	AAA	AAA	AAA
Moody's (Lease)	Aa3	Aa3	Aa3	Aa3
Moody's (ESG rate)	CIS-2	CIS-2	CIS-2	CIS-2

STAFFING

	FY 2024	FY 2025	FY 2026	FY 2027
Management	4.00	4.00	4.00	3.00
Operations	6.00	7.00	7.00	8.00
	10.00	11.00	11.00	11.00

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ADMINISTRATIVE SERVICES

BUDGET & FINANCIAL HISTORY

	Prior Year Actual FY 2025	Adopted Budget FY 2026	Estimated Actual FY 2026	Annual Budget FY 2027	Year-to-Year Budget Change Increase (Decrease)	
Personnel	\$ 1,445,197	\$ 1,576,193	\$ 1,636,695	\$ 1,537,988	\$ (38,205)	-2%
Operations	82,647	117,500	83,500	83,365	(34,135)	-29%
Indirect Costs	60,600	73,000	73,000	94,000	21,000	29%
	1,588,444	1,766,693	1,793,195	1,715,353	(51,340)	-3%
Less: Indirect Costs	(592,169)	(659,946)	(677,234)	(649,934)	10,012	2%
TOTAL ADMIN SERVICES	\$ 996,275	\$ 1,106,747	\$ 1,115,961	\$ 1,065,419	\$ (41,328)	-4%

ADDITIONAL DETAILS

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

Personnel -2%	Qualifying employees receive a cost of living adjustment of 2% and a merit increase. Qualifying employees will receive career advancement as approved. Decrease with retirement of experienced employee.
Operations -29%	Independent audit contract, compliance reporting, banking fees, memberships, additional trainings, certifications, supplies Reduced as banking fees are allocated to departments related to revenue or fee paid Reduced need for supplies Reduced need for studies in the budgeted year
Indirect Costs 29%	Services provided to this department by other funds. IT services, software cost recovery (including addition of new financial and budget software) Increased for IT services related to new software
Less: Indirect Costs 2%	Services provided by this department to other funds. See cost allocations table below.

INDIRECT COST ALLOCATIONS

	FY 2025	FY 2026	FY 2027	Change
Development Services Fund	3.00%	3.00%	3.00%	none
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
Stormwater Fund	7.00%	7.00%	7.00%	none
Total Allocated to Other Funds	38.00%	38.00%	38.00%	

HUMAN RESOURCES

PURPOSE

Human Resources is a division of Administrative Services. The purpose of this division is to foster an employee-centric culture focused on service, communication, development, wellness, and retention through the enhancement and implementation of value-added HR policies and programs.

Services provided:

Recruitment and selection
Training and development

Benefits administration
Compensation

Employee relations

GOALS & OBJECTIVES

Recruit, hire, and retain quality City employees who will provide the best service to residents.	<i>Resident Focused Employee Satisfaction</i>
Provide cost-effective and efficient personnel services and value-added benefits that meet the needs of the employees.	<i>Resident Focused Employee Satisfaction</i>
Maintain a highly-qualified and educated employee workforce that is competent, value-driven, and wellness-minded.	<i>Resident Focused Employee Satisfaction</i>
Develop and nurture an employee culture of inclusion and value.	<i>Employee Satisfaction</i>

PERFORMANCE & WORKLOAD MEASURES

	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Forecast
% of positions under recruitment within 15 days of requisition	97%	95%	95%	95%
Full-time employee turnover rate	13%	11%	12%	12%
% of FT new hires retained after one year	79%	73%	80%	80%
% of FT exit interviews conducted	98%	92%	95%	95%
% of leaders trained in outward-mindset	78%	82%	85%	90%
% of wellness facility participation (daily visits)	62%	76%	80%	85%
% of health plan utilization ratio	100.2%	96%	100%	100%

STAFFING

	FY 2024	FY 2025	FY 2026	FY 2027
Management	1.00	1.00	1.00	1.00
Operations	3.00	3.00	3.00	3.50
	4.00	4.00	4.00	4.50

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HUMAN RESOURCES

BUDGET & FINANCIAL HISTORY

	Prior Year Actual FY 2025	Adopted Budget FY 2026	Estimated Actual FY 2026	Annual Budget FY 2027	Year-to-Year Budget Change Increase (Decrease)	
Personnel	\$ 530,540	\$ 546,955	\$ 606,955	\$ 560,572	\$ 13,617	2%
Operations	185,812	208,700	212,181	241,200	32,500	16%
Indirect Costs	25,200	30,100	30,100	38,000	7,900	26%
	741,552	785,755	849,236	839,772	54,017	7%
Less: Indirect Costs	(205,009)	(220,012)	(237,787)	(235,135)	(15,123)	-7%
TOTAL HUMAN RESOURCES	\$ 536,543	\$ 565,743	\$ 611,449	\$ 604,637	\$ 38,894	7%

ADDITIONAL DETAILS

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

Personnel 2%	Qualifying employees receive a cost of living adjustment of 2% and a merit increase. Benefit Administrator succession planning (part-time for up to 1 year)			
Operations 16%	Benefits broker, ACA reporting, HSA administrative fee, leadership development, wellness program, employee tuition reimbursement, drug testing, recruitment, advertising, uniforms, memberships, certifications, training, subscriptions			
	Reduced professional & technical services		\$	(48,000)
	Increased costs for drug testing			15,000
	Increased employee development			20,000
	Increased participation in employee wellness program			45,000
Indirect Costs 26%	Services provided to this department by other funds. IT services, software cost recovery			
Less: Indirect Costs -7%	Services provided by this department to other funds. See cost allocations table below.			

INDIRECT COST ALLOCATIONS

	FY 2025	FY 2026	FY 2027	Change
Development Services Fund	3.00%	3.00%	3.00%	none
Water Fund	15.00%	15.00%	15.00%	none
Sewer Fund	3.75%	3.75%	3.75%	none
Solid Waste Fund	2.50%	2.50%	2.50%	none
Stormwater Fund	3.75%	3.75%	3.75%	none
Total Allocated to Other Funds	28.00%	28.00%	28.00%	

CITY RECORDER & CUSTOMER SERVICE

PURPOSE

The purpose of this division is to maintain and preserve the official records of the City of West Jordan, including but not limited to all ordinances and resolutions as well as the municipal code. This division also manages customer service. Passport services was moved to its own division beginning FY 2026.

GOALS & OBJECTIVES

Provide a positive and outwardly-focused customer service experience.

Resident Focused

Acknowledge customers arriving at customer service within the first 30 seconds.

Set hours of operation focused on the customer and not regular business hours.

Digitize records for more efficient access and management.

Resident Focused

Convert records management into digital format.

Manage elections to ensure compliance.

Resident Focused

Provide policy and processes to support the declaration of candidacy.

PERFORMANCE & WORKLOAD MEASURES

	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Forecast
# of non-police GRAMA requests filed	385	495	500	500
% of GRAMA extensions requested	3.38%	4.00%	4.00%	4.00%
% of business hours bi-lingual services are available	95%	100%	100%	100%
% of official records digitized	85%	93%	95%	97%
# of active voters	57,134	55,337	55,400	55,500
# of ballots returned	47,361		13,492	
Voter turnout	83.0%		24.2%	

STAFFING

	FY 2024	FY 2025	FY 2026	FY 2027
Management	1.00	1.00	1.00	1.00
Operations	7.00	7.50	5.50	6.50
	8.00	8.50	6.50	7.50

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CITY RECORDER & CUSTOMER SERVICE

BUDGET & FINANCIAL HISTORY

	Prior Year Actual FY 2025	Adopted Budget FY 2026	Estimated Actual FY 2026	Annual Budget FY 2027	Year-to-Year Budget Change Increase (Decrease)	
Personnel	\$ 636,006	\$ 541,196	\$ 570,770	\$ 700,181	\$ 158,985	29%
Operations	81,816	40,000	33,000	38,700	(1,300)	-3%
Indirect Costs	54,259	72,800	72,800	116,300	43,500	60%
	772,081	653,996	676,570	855,181	201,185	31%
Less: Indirect Costs	(420,034)	(425,099)	(439,771)	(555,869)	(130,770)	-31%
TOTAL PROPOSED BUDGET	352,047	228,897	236,799	299,312	113,915	31%
Restricted: Property tax increase				(31,195)	(31,195)	
TOTAL w/o TAX CHANGE	\$ 352,047	\$ 228,897	\$ 236,799	\$ 268,117	\$ 39,220	17%

ADDITIONAL DETAILS

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

Personnel 29%	Qualifying employees receive a cost of living adjustment of 2% and a merit increase. Market adjustment per the compensation study. Turnover change in experience and benefit status. <i>Restricted: Property tax increase</i> <i>Addition of one (1) full-time Customer Service Representative to serve at the PW Bldg</i>
Operations -3%	Public noticing, postage, shredding services, memberships, training, certifications.
Indirect Costs 60%	Services provided to this department by other funds. IT services, software cost recovery Expanded services in Laserfiche and American Legal Publishing
Less: Indirect Costs -31%	Services provided by this department to other funds. See cost allocations table below.

INDIRECT COST ALLOCATIONS

	FY 2025	FY 2026	FY 2027	Change
Development Services Fund	10.00%	10.00%	10.00%	none
Water Fund	30.00%	30.00%	30.00%	none
Sewer Fund	7.50%	7.50%	7.50%	none
Solid Waste Fund	10.00%	10.00%	10.00%	none
Stormwater Fund	7.50%	7.50%	7.50%	none
Total Allocated to Other Funds	65.00%	65.00%	65.00%	

PASSPORT SERVICES

PURPOSE

The purpose of this division is to provide passport application processing and fingerprinting services. Service cost is fully recovered by fees. This division was previously budgeted in the City Recorder / Customer Service division.

GOALS & OBJECTIVES

Provide a positive and outwardly-focused customer service experience.

Resident Focused

Acknowledge customers arriving at customer service within the first 30 seconds.

Set hours of operation focused on the customer and not regular business hours.

Provide comprehensive high-quality passport processing services.

Resident Focused

Provide well-trained passport agents with strong customer service skills.

Provide bi-lingual services to serve a more diverse population.

PERFORMANCE & WORKLOAD MEASURES

	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Forecast
# of passport applications processed	8,934	12,206	10,000	10,000
% of business hours bi-lingual services are available	95%	100%	100%	100%
# of fingerprints processed		150	200	250

STAFFING

	FY 2024	FY 2025	FY 2026	FY 2027
Operations			2.74	2.74
	-	-	2.74	2.74

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PASSPORT SERVICES

BUDGET & FINANCIAL HISTORY

	Prior Year Actual FY 2025	Adopted Budget FY 2026	Estimated Actual FY 2026	Annual Budget FY 2027	Year-to-Year Budget Change Increase (Decrease)	
Personnel	\$ -	\$ 163,047	\$ 141,900	\$ 215,511	\$ 52,464	32%
Operations	-	39,700	35,000	44,100	4,400	11%
Indirect Costs	-	12,700	12,700	12,300	(400)	-3%
TOTAL PROPOSED BUDGET	-	215,447	189,600	271,911	56,464	26%
Restricted: Property tax increase				(42,261)	(42,261)	
TOTAL w/o TAX CHANGE	\$ -	\$ 215,447	\$ 189,600	\$ 229,650	\$ 14,203	7%

ADDITIONAL DETAILS

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

Personnel 32%	Qualifying employees receive a cost of living adjustment of 2% and a merit increase. <i>Restricted: Property tax increase</i> <i>Addition of one (1) full-time Passport Agent, remove two (2) part-time Passport Agent positions</i>		
Operations 11%	Subscriptions, passport supplies and equipment, postage and office supplies, training certifications, bank fees. Increased supplies to support increased demand. \$ 5,000 Increase bank charges from increased demand \$ 4,000		
Indirect Costs -3%	Services provided to this department by other funds. IT services		

UTILITY BILLING

PURPOSE

The utility billing division works under the direction of the City Treasurer in the Administrative Services Department. This division is responsible for the monthly billing of water, sewer, solid waste, stormwater, streetlight, and special assessments.

GOALS & OBJECTIVES

Increase the number of customers who pay their utility bill online by 5% year over year.

Resident Focused

Increase the number of customers who receive their utility bill electronically by 2% year over year.

Resident Focused

Provide excellent customer service to our customers and residents.

Resident Focused

PERFORMANCE & WORKLOAD MEASURES

	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Forecast
# of residential utility accounts	24,083	24,149	24,567	25,058
# of commercial utility accounts	2,094	2,105	2,178	2,222
# of accounts over 60 days delinquent	326	326	350	350
# of payments using the City's online system	210,417	258,811	271,752	285,339
% of customers registered online for autopay	38%	45%	48%	50%
% of accounts signed up for paperless billing	59%	61%	63%	64%

STAFFING

	FY 2024	FY 2025	FY 2026	FY 2027
Management	-	-	-	-
Operations	3.00	3.00	3.00	3.00
	3.00	3.00	3.00	3.00

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UTILITY BILLING

BUDGET & FINANCIAL HISTORY

	Prior Year Actual FY 2025	Adopted Budget FY 2026	Estimated Actual FY 2026	Annual Budget FY 2027	Year-to-Year Budget Change Increase (Decrease)	
Personnel	\$ 279,514	\$ 294,027	\$ 304,675	\$ 305,699	\$ 11,672	4%
Operations	119,589	141,500	130,000	179,000	37,500	27%
Indirect Costs	16,700	19,900	19,900	328,600	308,700	1551%
	415,802	455,427	454,575	813,299	357,872	79%
Less: Indirect Costs	(415,802)	(455,427)	(454,575)	(813,299)	(357,872)	-79%
TOTAL UTILITY BILLING	\$ -	\$ -	\$ -	\$ -	\$ -	0%

ADDITIONAL DETAILS

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

Personnel 4%	Qualifying employees receive a cost of living adjustment of 2% and a merit increase.
Operations 27%	Print, mail, and e-bill services, debt collection, training Increased training for utility billing software Increased equipment to support new cash receipting system
Indirect Costs 1551%	Services provided to this department by other funds. IT services, software cost recovery (including new utility billing software contract) Increased for one-time new receipting software implementation estimate (\$200,000) Increased for annual receipting software contract estimate (\$100,000)
Less: Indirect Costs -79%	Services provided by this department to other funds. See cost allocations table below.

INDIRECT COST ALLOCATIONS

	FY 2025	FY 2026	FY 2027	Change
Development Services Fund	0.00%	0.00%	0.00%	none
Water Fund	25.00%	25.00%	25.00%	none
Sewer Fund	25.00%	25.00%	25.00%	none
Solid Waste Fund	25.00%	25.00%	25.00%	none
Stormwater Fund	25.00%	25.00%	25.00%	none
Total Allocated to Other Funds	100.00%	100.00%	100.00%	



LEGAL SERVICES

CITY ATTORNEY

PURPOSE

The City Attorney is the chief municipal corporate legal advisor to the City of West Jordan. The City Attorney's Office is comprised of four divisions: General Counsel & Civil Litigation Division, Prosecution Division, Victim Advocate Division, and Risk Management Division. The General Counsel & Civil Litigation Division provides services to West Jordan City, a Utah municipal corporation, similar to services provided by general counsel in a private corporation. Services include legal advice & consultation, negotiation, document preparation, training, claims/litigation representation, representation of the City to outside entities, and legislative advocacy. Such services are provided relative to the entire spectrum of local government operations and issues. The General Counsel & Civil Litigation Division does not provide legal counsel or legal services to the public.

DIVISIONS

Legal Counsel

Risk Management ¹

Civil Litigation

¹ These divisions have separate budgets.

GOALS & OBJECTIVES

Develop stronger relationships and communication with elected officials, appointed officials, and employees by quickly responding to work requests.

*Resident Focused
Employee Satisfaction*

New legal work requests emailed or sent to the responsible lawyer by elected officials, appointed officials, and employees will acknowledge receipt of communication and establish expectations of completion with the client within 2 business days of the work request.

Responsible lawyer will create a FileVine project case file for the work request within 2 business days.

Legal Department will generate and email a FileVine report of all active projects or those on hold to the Mayor, Council Staff, and Appointed Officials once every two weeks.

Increase education of elected officials, appointed officials, and employees to reduce and prevent costs and expenses for the City. Provide preventative measures in addition to reactionary measures.

*Employee Satisfaction
Resident Focused*

Each responsible lawyer will provide three (3) internal trainings per year regarding legal issues related to his/her area(s) of practice.

PERFORMANCE & WORKLOAD MEASURES

	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Forecast
% of work requests responded to within 2 business days of the request*	98%	100%	100%	100%
% of case management files created within 2 business days of the request*	64%	100%	100%	100%
% of attorneys who met the objective of providing three (3) internal trainings per	80%	100%	100%	100%

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CITY ATTORNEY

STAFFING

	FY 2024	FY 2025	FY 2026	FY 2027
Management	1.00	1.00	1.00	1.00
Operations	5.67	5.67	5.00	5.00
	6.67	6.67	6.00	6.00

CITY ATTORNEY

BUDGET & FINANCIAL HISTORY

	Prior Year Actual FY 2025	Adopted Budget FY 2026	Estimated Actual FY 2026	Annual Budget FY 2027	Year-to-Year Budget Change Increase (Decrease)	
Personnel	\$ 1,197,930	\$ 1,238,178	\$ 1,234,950	\$ 1,292,160	\$ 53,982	4%
Operations	59,564	52,000	47,650	52,000	-	0%
Indirect Costs	38,400	45,900	45,900	57,700	11,800	26%
	1,295,893	1,336,078	1,328,500	1,401,860	65,782	5%
Less: Indirect Costs	(574,265)	(601,236)	(597,827)	(630,837)	(29,601)	-5%
TOTAL CITY ATTORNEY	\$ 721,628	\$ 734,842	\$ 730,673	\$ 771,023	\$ 36,181	5%

ADDITIONAL DETAILS

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

Personnel 4%	Qualifying employees receive a cost of living adjustment of 2% and a merit increase.
Operations 0%	Memberships, witness fees, training, certifications, subscriptions, filing fees, supplies, etc. Funds for litigation
Indirect Costs 26%	Services provided to this department by other funds. IT services, software cost recovery
Less: Indirect Costs -5%	Services provided by this department to other funds. See cost allocations table below.

INDIRECT COST ALLOCATIONS

	FY 2025	FY 2026	FY 2027	Change
Development Services Fund	20.00%	20.00%	20.00%	none
Water Fund	15.00%	15.00%	15.00%	none
Sewer Fund	3.75%	3.75%	3.75%	none
Solid Waste Fund	2.50%	2.50%	2.50%	none
Stormwater Fund	3.75%	3.75%	3.75%	none
Total Allocated to Other Funds	45.00%	45.00%	45.00%	

PROPERTY ADMINISTRATION

PURPOSE

Acquire, sell, lease, contract, and manage all real property interests the City desires to acquire, retain, or dispose of in the course of its day-to-day operations. The Property Administration division was moved from Community Development to Legal Services in FY 2026.

GOALS & OBJECTIVES

Collaborate with GIS to maintain a complete inventory of City-owned property.

*Resident Focused
Employee Satisfaction*

Provide professional services for the acquisition of property and right-of-ways.

*Resident Focused
City Aesthetics*

Collaborate with other departments on property-related services (i.e. liens, special assessments, tenant management, etc)

*Resident Focused
City Aesthetics
Employee Satisfaction*

PERFORMANCE & WORKLOAD MEASURES

	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Forecast
% of projects within 10% of engineer's estimate	85%	90%	70%	75%
% of project change orders	50%	10%	10%	10%
% of project on-time	100%	90%	90%	90%

STAFFING

	FY 2024	FY 2025	FY 2026	FY 2027
Management	1.00	1.00	1.00	1.00
Operations	-	-	-	-
	1.00	1.00	1.00	1.00

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PROPERTY ADMINISTRATION

BUDGET & FINANCIAL HISTORY

	Prior Year Actual FY 2025	Adopted Budget FY 2026	Estimated Actual FY 2026	Annual Budget FY 2027	Year-to-Year Budget Change Increase (Decrease)	
Personnel	\$ 170,895	\$ 173,250	\$ 172,962	\$ 179,328	\$ 6,078	4%
Operations	334	7,970	2,130	8,000	30	0%
Indirect Costs	5,600	6,600	6,600	8,500	1,900	29%
	176,829	187,820	181,692	195,828	8,008	4%
Less: Indirect Costs	(86,785)	(93,910)	(90,846)	(97,914)	(4,004)	-4%
TOTAL PROPERTY ADMINISTRATION	\$ 90,044	\$ 93,910	\$ 90,846	\$ 97,914	\$ 4,004	4%

ADDITIONAL DETAILS

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

Personnel 4%	Qualifying employees receive a cost of living adjustment of 2% and a merit increase.
Operations 0%	Consultants as needed, professional memberships and trainings, office supplies
Indirect Costs 29%	Services provided to this department by other funds. IT services, software cost recovery
Less: Indirect Costs -4%	Services provided by this department to other funds. See cost allocations table below.

INDIRECT COST ALLOCATIONS

	FY 2025	FY 2026	FY 2027	Change
Development Services Fund	50.00%	50.00%	50.00%	none
Total Allocated to Other Funds	50.00%	50.00%	50.00%	

PROSECUTION

PURPOSE

The mission of the West Jordan City Prosecution staff is to promote the fair administration of justice by ethically and effectively prosecuting all classes of misdemeanors and infractions under our jurisdiction while preserving the rights of the accused to a fair trial. The Prosecutor's Office is committed to protecting and advocating the rights of crime victims and witnesses.

GOALS & OBJECTIVES

Ensure that all cases are prosecuted in a fair and timely manner
Close cases within 6 months of the file date

Resident Focused

Ensure both law enforcement and prosecutors have adequate training and work efficiently together

Resident Focused

Employee Satisfaction

Develop trainings between law enforcement and the prosecutors office in addition to standard CLE

Ensure that each victim of domestic violence is heard and has a voice

Resident Focused

Consult with victims about their cases and allow them to give input into the outcome

PERFORMANCE & WORKLOAD MEASURES

	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Forecast
# of traffic cases filed	6,022	6,034	5,500	6,000
# of traffic cases resolved	5,801	5,955	5,500	6,000
# of misdemeanors/infractions filed	1,282	1,039	1,000	1,400
# of misdemeanors/infractions resolved	1,497	1,171	1,000	1,400
# of prosecution/law enforcement trainings	4	4	4	4
# of trainings each prosecutor attends	2	2	2	2

STAFFING

	FY 2024	FY 2025	FY 2026	FY 2027
Management	1.00	1.00	1.00	1.00
Operations	5.50	5.50	5.50	5.50
	6.50	6.50	6.50	6.50

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PROSECUTION

BUDGET & FINANCIAL HISTORY

	Prior Year Actual FY 2025	Adopted Budget FY 2026	Estimated Actual FY 2026	Annual Budget FY 2027	Year-to-Year Budget Change Increase (Decrease)	
Personnel	\$ 817,407	\$ 876,062	\$ 797,473	\$ 936,225	\$ 60,163	7%
Overtime	-	-	-	-	-	0%
Operations	10,330	21,000	15,500	22,000	1,000	5%
Indirect Costs	41,400	49,500	49,500	61,400	11,900	24%
TOTAL PROSECUTION	\$ 869,137	\$ 946,562	\$ 862,473	\$ 1,019,625	73,063	8%

ADDITIONAL DETAILS

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

Personnel 7%	Qualifying employees receive a cost of living adjustment of 2% and a merit increase. Turnover change in experience and benefit status.
Overtime 0%	Current work hours structure no longer requires use of overtime hours.
Operations 5%	Memberships, licensing, continuing education, conferences, subpoenas, mailings, witness fees, address software, eProsecutor, other supplies, postage Increase witness fees
Indirect Costs 24%	Services provided to this department by other funds. IT services, software cost recovery

VICTIM ADVOCATE

PURPOSE

Victim advocates are trained to support victims of crime. They offer emotional support, victim's rights information, help in finding needed resources, and assistance in filling out crime victim-related forms. Advocates frequently accompany victims and their family members through the criminal justice proceedings. Advocates work with other organizations, such as criminal justice or social service agencies to provide help or information for the victims. Advocates are on-call 24 hours a day, 7 days a week to deal with all crises, including death. A significant percentage of the Victim Advocate program is VOCA (Victims of Crime Act) grant-funded.

GOALS & OBJECTIVES

Ensure that all victims of crime have a voice and that their needs are met.

Resident Focused

Reach out to each victim of crime assigned to the victim advocate team.

Provide a wide variety of services to victims of crime.

PERFORMANCE & WORKLOAD MEASURES

	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Forecast
# of victims served	3,423	3,591	4,000	4,000
# of call outs to victims	83	92	200	150
# of services provided to victims	28,384	23,619	26,500	28,000

STAFFING

	FY 2024	FY 2025	FY 2026	FY 2027
Management	-	-	-	-
Operations	3.00	3.00	3.00	3.00
	3.00	3.00	3.00	3.00

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VICTIM ADVOCATE

BUDGET & FINANCIAL HISTORY

	Prior Year Actual FY 2025	Adopted Budget FY 2026	Estimated Actual FY 2026	Annual Budget FY 2027	Year-to-Year Budget Change Increase (Decrease)	
Personnel	\$ 236,255	\$ 275,821	\$ 262,126	\$ 294,303	\$ 18,482	7%
Operations	4,482	12,800	4,789	10,300	(2,500)	-20%
Indirect Costs	45,050	50,700	53,138	55,300	4,600	9%
TOTAL VICTIM ADVOCATE	\$ 285,787	\$ 339,321	\$ 320,053	\$ 359,903	\$ 20,582	6%

ADDITIONAL DETAILS

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

Personnel 7%	Qualifying employees receive a cost of living adjustment of 2% and a merit increase. Turnover change in experience and benefit status.
Operations -20%	Training, licensing, witness fees, victim assistance supplies, other supplies
Indirect Costs 9%	Services provided to this department by other funds. IT services, software cost recovery, risk assessment, fleet management



JUSTICE COURT

JUSTICE COURT

PURPOSE

The Justice Court is a limited jurisdiction court responsible for the adjudication of criminal matters classified as Class B and C misdemeanors, violations of city ordinances, infractions, and small claims actions not to exceed \$15,000 in value. The mission of the Utah Justice Courts is to improve the quality of life in our communities. The West Jordan Justice Court strives to treat all individuals courteously and with respect, and to apply the law in a fair and impartial manner.

Beginning in FY2026, the West Jordan Justice Court and the Taylorsville Justice Court combined to a single location, with staffing, support services, and facilities being provided by West Jordan. The courts maintain their respective judges and process cases based on the city to which they belong. West Jordan receives compensation from Taylorsville based on the contracted agreement between the two courts.

REVENUE POLICY STATEMENT

The Justice Court is funded by the City's General Fund without regard to the revenue generated by court fines. Court fines and the bail schedule are established by state law. The intent of court decisions, fines, and enforcement activities is to change behavior and not solely to generate revenue. Those who violate criminal, traffic, zoning, and animal-related laws should primarily bear the costs of enforcement rather than the general public. The court will make every effort to collect all revenue due and handle funds collected in compliance with city policy and the State Money Management Act.

GOALS & OBJECTIVES

Provide fair and impartial judicial services to the citizens of West Jordan City and hold offenders accountable for unlawful behavior.

Resident Focused

Set delinquent cases for an Order to Show Cause within 60 days of becoming delinquent on fine payments.

Resident Focused

Complete yearly warrant validation within 90 days of list receipt.

Resident Focused

PERFORMANCE & WORKLOAD MEASURES

	2024 Actual	2025 Actual	FY 2026 Estimate	FY 2027 Forecast
# of traffic cases filed	6,563	5,963	6,000	6,000
# of criminal cases filed	1,232	1,185	1,200	1,200
# of small claim cases filed	448	443	450	450
# of pending cases at year end	3,791	1,594	2,000	2,000
% of cases closed	66%	79%	78%	79%
Avg # of days after becoming delinquent that cases are set for an Order to Show Cause (Criminal /Traffic)	60	48 / 44	30 / 30	30 / 30
# Clerks who completed yearly warrant validation w/in 90 days of list receipt	6	1	13	14

STAFFING

	FY 2024	FY 2025	FY 2026	FY 2027
Elected	1.00	1.00	1.00	1.00
Management	1.00	1.00	1.00	1.00
Operations	7.00	7.00	13.00	14.00
	9.00	9.00	15.00	16.00

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JUSTICE COURT

BUDGET & FINANCIAL HISTORY

	Prior Year Actual FY 2025	Adopted Budget FY 2026	Estimated Actual FY 2026	Annual Budget FY 2027	Year-to-Year Budget Change Increase (Decrease)	
Personnel	\$ 897,939	\$ 1,507,777	\$ 1,453,190	\$ 1,643,133	\$ 135,356	9%
Operations	77,510	364,250	353,550	372,250	8,000	2%
Indirect Costs	50,000	59,700	59,700	90,500	30,800	52%
TOTAL JUSTICE COURT	\$ 1,025,448	\$ 1,931,727	\$ 1,866,440	\$ 2,105,883	\$ 174,156	9%

ADDITIONAL DETAILS

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

Personnel 9%	Qualifying employees receive a cost of living adjustment of 2% and a merit increase. Market adjustment per the compensation study. Add one (1) full-time judicial assistant
Operations 2%	Interpreters, pro tem judges, process servers, memberships, licensing, notary renewals, postage, supplies, credit card fees Increased bailiff costs
Indirect Costs 52%	Services provided to this department by other funds. IT services, software cost recovery Increased costs to support additional staff



COMMUNITY DEVELOPMENT

COMMUNITY PRESERVATION

PURPOSE

Community Preservation is a division of Community Development and assists in providing the citizens and businesses a friendly and attractive community in which to live and conduct business. This is done through enforcement of the City ordinances including enforcement, business licensing, and management of the Good Landlord Program and the Administrative Law Judge Program.

GOALS & OBJECTIVES

Code Enforcement:

Continue to complete inspections within 7 calendar days of receipt of the complaint or request.

*Resident Focused
City Aesthetics*

Attempt in-person contact upon initial inspection on 90% of cases.

*Resident Focused
City Aesthetics*

Neighborhood Improvement:

Complete two existing wall projects and continue with wall caps

*Resident Focused
City Aesthetics*

Continue with CUP cases / compliance

*Resident Focused
City Aesthetics*

Business Licensing:

Update all licenses with current personal information that CityWorks requires in order to function properly.

*Resident Focused
Economic Development*

Improve customer service with the online application and payment system.

*Resident Focused
Economic Development*

Forward licenses to other departments for review within 7 days of application completion.

*Resident Focused
Economic Development*

PERFORMANCE & WORKLOAD MEASURES

	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Forecast
% of new inspections within 7 calendar days	100%	100%	100%	100%
% of reinspections within 7 calendar days	100%	100%	100%	100%
# of administrative law hearings	104	180	200	205
% of written legal decisions written within 2 business days of hearing	100%	100%	100%	100%
# of businesses licensed annually	535	550	1,000	1,020
Good Landlord inspections				500
Short-term Rental Renewals				75
Wall cap cases				60
CUP cases / compliance				30

Survey Results (0-100):

	2023	2024	2025
Resident satisfaction with code enforcement	54	56	54

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COMMUNITY PRESERVATION

STAFFING

	FY 2024	FY 2025	FY 2026	FY 2027
Management	1.00	1.00	1.00	1.00
Operations	6.00	7.00	8.00	8.00
	7.00	8.00	9.00	9.00

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COMMUNITY PRESERVATION

BUDGET & FINANCIAL HISTORY

	Prior Year Actual FY 2025	Adopted Budget FY 2026	Estimated Actual FY 2026	Annual Budget FY 2027	Year-to-Year Budget Change Increase (Decrease)	
Personnel	\$ 735,118	\$ 892,371	\$ 808,817	\$ 886,886	\$ (5,485)	-1%
Operations	22,909	64,530	13,900	58,530	(6,000)	-9%
Indirect Costs	149,583	196,700	205,884	274,100	77,400	39%
TOTAL COMMUNITY PRESERVATION	\$ 907,610	\$ 1,153,601	\$ 1,028,601	\$ 1,219,516	\$ 65,915	6%

ADDITIONAL DETAILS

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

Personnel -1%	Qualifying employees receive a cost of living adjustment of 2% and a merit increase. Qualifying employees will receive career advancement as approved.	
Operations -9%	Administrative Law Judge, memberships, trainings, certifications, uniforms, small equipment, supplies, etc	
Indirect Costs 39%	Services provided to this department by other funds. IT services, software cost recovery, risk assessment, fleet management CityWorks and Granicus (PrimeGov, short-term rental) Add risk assessment	
		\$ 2,000



PUBLIC WORKS

PUBLIC WORKS ADMINISTRATION

PURPOSE

Provide professional, effective and timely direction, leadership, and support to all Public Works divisions, managers, and programs. Provide professional and timely customer service.

GOALS & OBJECTIVES

Invest in staff - building on employee morale and encouraging continuous growth and improvement, fostering a sense of personal worth for each employee assisting with employee retention, succession planning, and increased efficiency and service to the residents.

Employee Satisfaction

Resident Focused

Continue to support and provide training opportunities for job enhancement, customer service training, leadership training, and higher education reimbursement for employee growth within the city.

Strengthen partnerships with external stakeholders, residents, developers, businesses - continue the contribution of Public Works personnel to the overall process of city functions and provide excellent customer service to all stakeholders.

Resident Focused

Employee Satisfaction

Economic Development

Provide the vision along with leadership and administrative support for achieving stewardship of Public Works with internal divisions and the residents of West Jordan.

Improve stakeholder collaboration in building stronger relationships.

Resident Focused

Foster stronger collaboration and communication among the various stakeholders, including government agencies, developers, contractors, and the community to align objectives, share resources, and address concerns promptly.

Economic Development

PERFORMANCE & WORKLOAD MEASURES

	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Forecast
# of work requests completed	920	1,740	1,500	1,500
# of purchase orders processed	1,628	2,117	2,200	2,200
# of snow removal inquiries	40	30	5	30

STAFFING

	FY 2024	FY 2025	FY 2026	FY 2027
Management	2.00	2.00	2.00	2.00
Operations	1.00	1.00	1.00	1.00
	3.00	3.00	3.00	3.00

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PUBLIC WORKS ADMINISTRATION

BUDGET & FINANCIAL HISTORY

	Prior Year Actual FY 2025	Adopted Budget FY 2026	Estimated Actual FY 2026	Annual Budget FY 2027	Year-to-Year Budget Change Increase (Decrease)	
Personnel	\$ 523,792	\$ 532,300	\$ 567,266	\$ 567,512	\$ 35,212	7%
Operations	11,403	39,300	25,200	32,800	(6,500)	-17%
Indirect Costs	41,924	46,700	48,891	42,000	(4,700)	-10%
	577,120	618,300	641,357	642,312	24,012	4%
Less: Indirect Costs	(340,373)	(370,980)	(384,815)	(385,386)	(14,406)	-4%
TOTAL PUBLIC WORKS	\$ 236,747	\$ 247,320	\$ 256,542	\$ 256,926	\$ 9,606	4%

ADDITIONAL DETAILS

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

Personnel 7%	Qualifying employees receive a cost of living adjustment of 2% and a merit increase. Market adjustment per the compensation study.
Operations -17%	Misc. studies, reports, and investigations, professional memberships, trainings, subscriptions, uniforms, and other supplies
Indirect Costs -10%	Services provided to this department by other funds. IT services, software cost recovery, risk assessment, fleet management
Less: Indirect Costs -4%	Services provided by this department to other funds. See cost allocations table below.

INDIRECT COST ALLOCATIONS

	FY 2025	FY 2026	FY 2027	Change
Development Services Fund	5.00%	5.00%	5.00%	none
Water Fund	10.00%	10.00%	10.00%	none
Sewer Fund	10.00%	10.00%	10.00%	none
Solid Waste Fund	25.00%	25.00%	25.00%	none
Stormwater Fund	10.00%	10.00%	10.00%	none
Total Allocated to Other Funds	60.00%	60.00%	60.00%	

ENGINEERING

PURPOSE

Engineering is a division of Public Works. The purpose of the Engineering Division is to provide professional engineering and surveying services for the City to ensure that public street improvements related to the City's rights-of-way are constructed to City standards. In addition, this division issues permits and inspection services for improvements within the public right-of-way. The key means of providing quality roads is through development and capital investment.

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.

Resident Focused
Economic Development
City Aesthetics
Employee Satisfaction

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

Revise, update, and improve City standard engineering plans and specifications for streets and transportation by the end of 2026.

Resident Focused
City Aesthetics

Complete timely transportation projects through capital investment and private development.

Resident Focused
City Aesthetics

Move projects from design stage to construction and completion, including the 9000 South New Bingham Highway connection, Sugar Factory Road improvements project, Canal Road stabilization project, Jordan River Bridge project, 1300 West Phase 2, 8600 South Extension, 7000 South pedestrian bridge, and complete property acquisition and design for 1300 West Phase 3 widening project.

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

Resident Focused
City Aesthetics

A new updated Transportation Master Plan is now complete. During 2025 we updated the five-year transportation improvement plan, updated transportation impact fees, completed the Safe Streets Improvements and Implementation Study, and finalized the new neighborhood traffic calming program.

Sense of Community & City Identity

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ENGINEERING

PERFORMANCE & WORKLOAD MEASURES

	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Forecast
% of 1st reviews performed in less than 4 weeks according to development manual	99%	100%	100%	100%
% of resubmitted reviews performed according to development manual	95%	100%	100%	100%
# of encroachment	403	482	523	550
Land disturbance permits issued	24	22	34	35

1300 West Phase 2	Spring 2026
7000 Ped Bridge at Heartland Elementary	Completion Spring 2026
7800 South Jordan River Bridge	Completion 2026
Canal Road stabilization improvements	Study 2026 / Construction late 2026
New Bingham Highway 9000 South Connection	Design 2026 / Construction 2027
Sugar Factory Road	Construction Summer 2026
Signal 9000 S 6400 West	Construction Spring 2026

STAFFING

	FY 2024	FY 2025	FY 2026	FY 2027
Management	2.00	2.00	2.00	2.00
Operations	9.00	9.00	8.50	8.50
	11.00	11.00	10.50	10.50

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ENGINEERING

BUDGET & FINANCIAL HISTORY

	Prior Year Actual FY 2025	Adopted Budget FY 2026	Estimated Actual FY 2026	Annual Budget FY 2027	Year-to-Year Budget Change Increase (Decrease)	
Personnel	\$ 1,525,509	\$ 1,446,940	\$ 1,747,400	\$ 1,536,363	\$ 89,423	6%
Operations	138,519	151,800	105,300	155,200	3,400	2%
Indirect Costs	131,218	158,700	165,258	154,600	(4,100)	-3%
	1,795,246	1,757,440	2,017,958	1,846,163	88,723	5%
Less: Indirect Costs	(619,067)	(611,604)	(702,785)	(640,907)	(29,303)	5%
TOTAL ENGINEERING	\$ 1,176,179	\$ 1,145,836	\$ 1,315,173	\$ 1,205,256	\$ 59,420	5%

ADDITIONAL DETAILS

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

Personnel 6%	Qualifying employees receive a cost of living adjustment of 2% and a merit increase Market adjustment per the compensation study.
Operations 2%	Maintenance of signage, striping, crosswalks, and ped signals. Technical inspection training. Traffic calming devices, traffic counters. (\$15,000) Continuing education training, equipment and office supplies, uniforms, business meetings, and subscriptions.
Indirect Costs -3%	Services provided to this department by other funds. IT services, software cost recovery, risk assessment, fleet management Add risk assessment \$ 3,000
Less: Indirect Costs 5%	Services provided by this department to other funds. See cost allocations table below.

INDIRECT COST ALLOCATIONS

	FY 2025	FY 2026	FY 2027	Change
Development Services Fund	35.00%	35.00%	35.00%	none
Total Allocated to Other Funds	35.00%	35.00%	35.00%	

GEOGRAPHIC INFORMATION SYSTEM (GIS)

PURPOSE

The mission of the GIS Division is to maintain high-quality geographic data and deliver accurate analysis, mapping, and reporting to support informed decision-making. The division is focused on expanding access to GIS resources, so they are user-friendly, readily available, and actionable for all city departments, divisions, and residents. As a shared enterprise resource, GIS serves the entire city by improving data accessibility, enhancing web-based tools, and streamlining workflows to support functions such as planning, public safety, infrastructure management, and community services.

GOALS & OBJECTIVES

Continue to maintain an accurate, comprehensive, and up-to-date geographic information system.

*Resident Focused
Employee Satisfaction*

Implement Street sweeper App using Velocity

Provide quick and easy access to GIS information.

Employee Satisfaction

Optimize Granite Net Technology to integrate with the GIS system

Promote the use of GIS to expedite work process.

Employee Satisfaction

Complete Cityworks storeroom application (Inventory Management)

Foster innovation: Encourage a culture of innovation and excellence with the GIS team and other departments

Employee Satisfaction

Migrate all Utilitsync inspections to Cityworks

Optimize resource allocation

Resident Focused

Develop an in-house 811 call ticket application to replace UtiliSync

Employee Satisfaction

PERFORMANCE & WORKLOAD MEASURES

	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Forecast
Utility maps provided within 1 business day	99%	99%	99%	99%
Inventory reports within 1 business day	80%	90%	99%	99%
Update parcel data & VECC data within 5 business days of receiving the data	100%	100%	100%	100%

STAFFING

	FY 2024	FY 2025	FY 2026	FY 2027
Management	1.00	1.00	1.00	1.00
Operations	5.00	5.00	5.00	5.00
	6.00	6.00	6.00	6.00

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GEOGRAPHIC INFORMATION SYSTEM (GIS)

BUDGET & FINANCIAL HISTORY

	Prior Year Actual FY 2025	Adopted Budget FY 2026	Estimated Actual FY 2026	Annual Budget FY 2027	Year-to-Year Budget Change Increase (Decrease)	
Personnel	\$ 417,249	\$ 522,327	\$ 541,025	\$ 553,792	\$ 31,465	6%
Operations	84,439	99,750	87,250	77,450	(22,300)	-22%
Indirect Costs	369,865	274,900	278,485	330,800	55,900	20%
	871,553	896,977	906,760	962,042	65,065	7%
Less: Indirect Costs	(691,967)	(717,583)	(725,406)	(769,634)	(52,051)	-7%
TOTAL GIS	\$ 179,586	\$ 179,394	\$ 181,354	\$ 192,408	\$ 13,014	-7%

ADDITIONAL DETAILS

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

Personnel 6%	Qualifying employees receive a cost of living adjustment of 2% and a merit increase			
Operations -22%	Technical manuals and publications, plotter supplies and maintenance, aerial images, conferences, uniforms, and other supplies. Reduced professional & technical to actual			
Indirect Costs 20%	Services provided to this department by other funds. IT services, software cost recovery, risk assessment, fleet management CityWorks for GIS/PW, ESRI GIS system, Utilisync Add risk assessment			\$ 2,000
Less: Indirect Costs -7%	Services provided by this department to other funds. See cost allocations table below.			

INDIRECT COST ALLOCATIONS

	FY 2025	FY 2026	FY 2027	Change
Development Services Fund	15.00%	10.00%	10.00%	none
Water Fund	30.00%	30.00%	30.00%	none
Sewer Fund	15.00%	15.00%	15.00%	none
Solid Waste Fund	5.00%	5.00%	5.00%	none
Stormwater Fund	15.00%	20.00%	20.00%	none
Total Allocated to Other Funds	80.00%	80.00%	80.00%	

STREETS

PURPOSE

At the West Jordan City Streets Division, our purpose is to uphold the highest standards of public safety, cleanliness, and accessibility throughout our community. Through diligent street maintenance, efficient solid waste disposal, timely snow removal, and vigilant graffiti eradication, we are dedicated to enhancing the quality of life for all residents and visitors. By fostering a culture of excellence, innovation, and collaboration, we strive to create well-maintained, safe, and inviting streets that reflect the pride and vitality of West Jordan City.

GOALS & OBJECTIVES

Preserve transportation system infrastructure investments, protect the environment, and utilize resources in a responsible manner. Modernize and enhance the maintenance operation to improve efficiency.

*Resident Focused
City Aesthetics*

Provide the highest quality integrated transportation infrastructure maintenance for economic benefit and improved quality of life.

Establish sidewalk replacement policy and district mapping.

Resident Focused

Reduce liabilities due to sidewalk trip and fall accidents, and improve aesthetics in neighborhoods throughout the city.

City Aesthetics

PERFORMANCE & WORKLOAD MEASURES

	2024 Actual	2025 Actual	2026 Estimate	2027 Forecast
Tons of asphalt for road repair & maintenance	14,750	15,422	15,737	15,000
Tons of gap mastic material			83	90
Potholes patched			1,629	1,500
Tons of crack seal material	64	32	57	50
Regulatory signs managed	9,500	9,750	10,000	10,150
Signs made in sign shop			1,241	1,300
% of streets cleared within 36 hours of end of 2" snow event	100%	100%	100%	100%
% of graffiti removed in targeted areas within 72 hours of being reported	95%	95%	99%	99%
Graffiti spots removed			713	750
Sidewalk sections repaired (pumped, ground, replaced, or repaired)	1,505	1,531	2,228	2,500
Curb sections repaired (pumped or replaced)	596	199	79	150
Yards of concrete poured			412	450

Survey Results (0-100):

	2023	2024	2025
Resident satisfaction with sidewalk maintenance	58	61	60
Resident satisfaction with snow removal services	59	67	69
Resident satisfaction with surface maintenance on City streets and roads	56	60	58

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STREETS

STAFFING

	FY 2024	FY 2025	FY 2026	FY 2027
Management	4.00	4.00	5.00	5.00
Operations	22.00	22.00	24.50	24.50
	26.00	26.00	29.50	29.50

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STREETS

BUDGET & FINANCIAL HISTORY

	Prior Year Actual FY 2025	Adopted Budget FY 2026	Estimated Actual FY 2026	Annual Budget FY 2027	Year-to-Year Budget Change Increase (Decrease)	
Personnel	\$ 2,402,838	\$ 2,946,203	\$ 2,915,536	\$ 3,121,124	\$ 174,921	6%
Overtime	74,785	100,000	40,000	100,000	-	0%
Operations	427,464	492,365	468,135	506,900	14,535	3%
Snow Removal	119,959	222,125	62,500	222,215	90	0%
Indirect Costs	1,267,819	1,520,000	1,782,911	1,335,400	(184,600)	-12%
TOTAL STREETS	\$ 4,292,864	\$ 5,280,693	\$ 5,269,082	\$ 5,285,639	\$ 4,946	0%

ADDITIONAL DETAILS

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

Personnel 6%	Qualifying employees receive a cost of living adjustment of 2% and a merit increase. Market adjustment per the compensation study. Qualifying employees will receive career advancement as approved.
Overtime 0%	Snow removal, public works emergencies
Operations 3%	Equipment and supplies for roads, sidewalks, parking lots, plow blades, other small equipment and supplies Additional concrete rehabilitation contracts, snowplow simulation, training, certifications, memberships, uniforms, utilities, misc services Street signs, repair, and maintenance of school crossing and other lights
Snow Removal 0%	Road salt - Type C and high performance
Indirect Costs -12%	Services provided to this department by other funds. IT services, software cost recovery, risk assessment, fleet management Reduced by one-time costs from prior year, add risk assessment (\$136,000)



PUBLIC UTILITIES

PUBLIC UTILITIES

PURPOSE

The Public Utilities department manages the design, engineering, operations, maintenance and construction of the water, sewer, and stormwater systems.

GOALS & OBJECTIVES

Provide accurate engineering estimates for project financial management.

Resident Focused

Provide accurate project and construction time management.

Resident Focused

Design accuracy which results in change orders of less than 10%.

Employee Satisfaction

Environmental, design, and property acquisition complete on time based on project complexity.

Complete construction on time based on project complexity.

PERFORMANCE & WORKLOAD MEASURES

	2024 Actual	2025 Actual	FY 2026 Estimate	FY 2027 Forecast
Feet of pipe designed for existing system - water	6,000	12,242	15,000	15,000
Feet of pipe designed for existing system - sewer	5,000	8,609	12,000	10,000
Feet of pipe designed for existing system - storm drain	1,200	1,905	2,500	2,500
Feet of pipe reviewed for new development - water	15,000	29,287	32,000	32,000
Feet of pipe reviewed for new development - sewer	11,000	28,780	32,000	32,000
Feet of pipe reviewed for new development - storm drain	14,000	31,176	32,000	32,000
% of Utility development reviews completed on time	99%	95%	100%	100%
% of Utility construction projects that did not exceed 10% of contract amount in change orders	95%	93%	85%	90%
% of Utility projects on-time - Environmental, Design, ROW	70%	75%	75%	75%
% of Utility projects on-time - Construction	65%	75%	75%	70%

STAFFING

	FY 2024	FY 2025	FY 2026	FY 2027
Management	3.00	3.00	3.00	3.00
Operations	5.00	6.50	7.50	7.50
	8.00	9.50	10.50	10.50

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PUBLIC UTILITIES

BUDGET & FINANCIAL HISTORY

	Prior Year Actual FY 2025	Adopted Budget FY 2026	Estimated Actual FY 2026	Annual Budget FY 2027	Year-to-Year Budget Change Increase (Decrease)	
Personnel	\$ 1,075,911	\$ 1,487,957	\$ 1,068,217	\$ 1,476,097	\$ (11,860)	-1%
Overtime	5,280	10,000	-	10,000	-	0%
Operations	66,458	110,000	102,950	94,050	(15,950)	-15%
Indirect Costs	136,418	211,500	226,877	161,800	(49,700)	-23%
	1,284,066	1,819,457	1,398,044	1,741,947	(77,510)	-4%
Less: Indirect Costs	(1,284,066)	(1,819,457)	(1,398,044)	(1,741,947)	77,510	4%
TOTAL PUBLIC UTILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	0%

ADDITIONAL DETAILS

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

Personnel -1%	Qualifying employees receive a cost of living adjustment of 2% and a merit increase. Qualifying employees will receive career advancement as approved.
Overtime 0%	Overtime costs based on expected workload of inspectors
Operations -15%	Studies, code changes and standard updates, software licenses Reference books and design manuals, uniforms, misc office supplies, professional memberships, conferences, and trainings
Indirect Costs -23%	Services provided to this department by other funds. IT services, software cost recovery, risk assessment, fleet management Reduced by one-time costs from prior year
Less: Indirect Costs 4%	Services provided by this department to other funds. See cost allocations table below

INDIRECT COST ALLOCATIONS

	FY 2025	FY 2026	FY 2027	Change
Development Services Fund	30.00%	30.00%	30.00%	none
Water Fund	30.00%	30.00%	30.00%	none
Sewer Fund	20.00%	20.00%	20.00%	none
Solid Waste Fund	-	-	-	none
Stormwater Fund	20.00%	20.00%	20.00%	none
Total Allocated to Other Funds	100.00%	100.00%	100.00%	



PUBLIC SERVICES

PUBLIC SERVICES ADMINISTRATION

PURPOSE

Our purpose is to enhance the quality of life for all residents by providing efficient, reliable, and sustainable public services. We are committed to fostering a safe, vibrant, and inclusive community through the delivery of essential services that meet the diverse needs of our residents. Driven by a dedication to excellence, innovation, and environmental responsibility, we strive to maintain and improve city-owned parks, facilities, public spaces, and community events. We are dedicated to creating an environment that fosters community engagement, promotes well-being, and contributes to the overall vibrancy of our city.

GOALS & OBJECTIVES

Administer, manage, and coordinate professional services to provide clean, safe, and well-maintained parks, facilities, cemeteries, streetscapes, and parkstrips that promote the City in a positive manner. These services result in an improved quality of life for residents and visitors of the City.

Resident Focused

City Aesthetics

Sense of Community & City Identity

Response Time - Provide quality customer service by effectively communicating with all inquiries.

Prioritize Safety - Ensure the safety and security of all users of City Parks and Facilities through rigorous adherence to safety standards, proactive maintenance, and continuous improvement of emergency preparedness measures.

PERFORMANCE & WORKLOAD MEASURES

	2024 Actual	2025 Actual	2026 Estimate	2027 Forecast
Respond to all customer concerns w/in 24 hours	80%	87%	93%	95%
% of parks inspected each month		24%	20%	25%
% of facilities inspected each month		83%	56%	60%

STAFFING

	FY 2024	FY 2025	FY 2026	FY 2027
Management	1.00	1.00	1.00	1.00
Operations	1.00	1.00	1.00	1.00
	2.00	2.00	2.00	2.00

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PUBLIC SERVICES ADMINISTRATION

BUDGET & FINANCIAL HISTORY

	Prior Year Actual FY 2025	Adopted Budget FY 2026	Estimated Actual FY 2026	Annual Budget FY 2027	Year-to-Year Budget Change Increase (Decrease)	
Personnel	\$ 306,721	\$ 317,317	\$ 323,461	\$ 338,106	\$ 20,789	7%
Operations	5,647	10,500	6,973	12,750	2,250	21%
Indirect Costs	22,123	25,200	25,200	29,000	3,800	15%
	334,492	353,017	355,634	379,856	26,839	8%
Less: Indirect Costs	(32,899)	(35,302)	(35,563)	(37,986)	(2,684)	-8%
TOTAL PUBLIC SERVICES	\$ 301,593	\$ 317,715	\$ 320,071	\$ 341,870	\$ 24,155	8%

ADDITIONAL DETAILS

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

Personnel 7%	Qualifying employees receive a cost of living adjustment of 2% and a merit increase. Change in benefit status
Operations 21%	Department equipment and supplies, uniforms, professional memberships and trainings Increase in training and supplies
Indirect Costs 15%	Services provided to this department by other funds. IT services, software cost recovery, risk assessment, fleet management
Less: Indirect Costs -8%	Services provided by this department to other funds. See cost allocations table below.

INDIRECT COST ALLOCATIONS

	FY 2025	FY 2026	FY 2027	Change
Development Services Fund	10.00%	10.00%	10.00%	none
Total Allocated to Other Funds	10.00%	10.00%	10.00%	

CEMETERY

PURPOSE

The Cemetery Division is committed to providing professional and empathetic services to the patrons that visit the cemetery as well as providing proper maintenance of the cemetery grounds. The City of West Jordan maintains two cemeteries. Customer service responsibilities include meeting with patrons to arrange interment and disinterment services, selling burial plots, performing plot transfers, and assisting with any other patron needs. Maintenance responsibilities include turf maintenance, grave repair, performing interment and disinterment services, managing and repairing irrigation systems, etc.

GOALS & OBJECTIVES

Maintain the cemetery grounds at a high service level.

Resident Focused

Cemetery Maintenance

City Aesthetics

Mowing maintenance weekly during the growing season

Sense of Community & City Identity

Check irrigation systems three times per season

Fertilize turf areas twice annually

Turf weed control twice annually

Complete grave repairs each spring

Service planter beds monthly during the growing season

Clean up grave decorations as per schedule and policy

Provide exceptional and empathetic customer service to patrons who visit the cemetery.

Resident Focused

Sense of Community & City Identity

Keep accurate records of plot sales and burials.

Resident Focused

Maintain updated fee schedules and policies.

Resident Focused

City Aesthetics

Investigate options to provide cemetery services in the future.

Resident Focused

Explore options to optimize space and balance the use of natural resources.

City Aesthetics

PERFORMANCE & WORKLOAD MEASURES

	2024 Actual	2025 Actual	2026 Estimate	FY 2027 Forecast
Cemetery Acres	12	12	12	12
Plot Sales	97	119	85	60
Funeral Services	101	117	110	110

STAFFING

	FY 2024	FY 2025	FY 2026	FY 2027
Management	1.00	1.00	1.00	1.00
Operations	1.65	1.65	1.65	1.65
	2.65	2.65	2.65	2.65

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CEMETERY

BUDGET & FINANCIAL HISTORY

	Prior Year Actual FY 2025	Adopted Budget FY 2026	Estimated Actual FY 2026	Annual Budget FY 2027	Year-to-Year Budget Change Increase (Decrease)	
Personnel	\$ 207,306	\$ 231,791	\$ 218,210	\$ 250,376	\$ 18,585	8%
Operations	40,955	41,950	31,550	42,250	300	1%
Indirect Costs	41,905	52,000	64,953	92,900	40,900	79%
TOTAL CEMETERY	\$ 290,166	\$ 325,741	\$ 314,713	\$ 385,526	\$ 59,785	18%

ADDITIONAL DETAILS

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

Personnel 8%	Qualifying employees receive a cost of living adjustment of 2% and a merit increase. Turnover change in experience and benefit status.
Operations 1%	Building and grounds maintenance including irrigation repair and weed abatement, water and other utilities Service/maintenance and purchase of small equipment for the cemetery, uniforms, dept supplies and materials, memberships, training and certifications
Indirect Costs 79%	Services provided to this department by other funds. IT services, software cost recovery, risk assessment, fleet management Increase from CemSites software, risk assessment (\$11,000)

EVENTS

PURPOSE

The Events Division is responsible for planning, coordinating, and implementing all aspects of city and community events in West Jordan. These events increase the quality of life by building a sense of community and belonging. We strive to create high quality and more frequent events that provide easy and affordable ways for our community to engage and connect with each other or with content. Events is a division of the Public Services Department.

GOALS & OBJECTIVES

Increase the number of events offered

Sense of Community & City Identity

Add Crafts & Cravings, Wellness Wednesdays, Connecting Cultures, Splash Paw-ty, Skate camps, Farmers Market

Increase number of event days

Sense of Community & City Identity

Continue First Fridays events, adding in Crafts & Cravings and Wellness Wednesdays. Both are monthly events. Skate camps and the Farmers Markets add 11 days each.

Increase gross revenue from events

Resident Focused

Adjust fees to more closely match cost of providing service: Increase Western Stampede ticket and beverage prices. Add "Platinum Pass" to the Stampede. Resume paid parking at Arena events.

PERFORMANCE & WORKLOAD MEASURES

	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Forecast
# of Community Events	22	23	19	18
# of Event Days	71	75	99	90

Survey Results:

	2023	2024	2025
Residents who agree they feel a sense of community with other WJC residents	52%	52%	57%
Resident satisfaction with community events (0-100)	60	68	69

STAFFING

	FY 2024	FY 2025	FY 2026	FY 2027
Management	1.00	1.00	1.00	1.00
Operations	1.50	2.50	2.50	2.50
	2.50	3.50	3.50	3.50

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EVENTS

BUDGET & FINANCIAL HISTORY

	Prior Year Actual FY 2025	Adopted Budget FY 2026	Estimated Actual FY 2026	Annual Budget FY 2027	Year-to-Year Budget Change Increase (Decrease)	
Personnel	\$ 314,205	\$ 322,633	\$ 361,780	\$ 344,393	\$ 21,760	7%
Overtime	84,344	75,000	100,000	75,000	-	0%
Operations	54,416	52,250	53,106	69,250	17,000	33%
Events	789,066	803,695	803,695	903,695	100,000	12%
Indirect Costs	33,435	38,800	40,648	43,200	4,400	11%
	1,275,466	1,292,378	1,359,229	1,435,538	143,160	11%
Restricted: Property tax increase				(100,000)	(100,000)	
TOTAL EVENTS	\$ 1,275,466	\$ 1,292,378	\$ 1,359,229	\$ 1,335,538	\$ 43,160	3%

ADDITIONAL DETAILS

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

Personnel 7%	Qualifying employees receive a cost of living adjustment of 2% and a merit increase. Addition of one (1) part-time Events Assistant, remove Events Intern (\$3,579)
Overtime 0%	Overtime for all departments serving at events (public safety, parks, public works, customer service, etc).
Operations 33%	Annual events guide and advertising, professional memberships, training conferences, uniforms, department supplies, and general equipment Increase for advertising of Beet Days, printing cost increase for events guide
Events 12%	Equipment rental such as tables, chairs, restrooms, stage, canopies, generators, audio/visual, stage, track, etc City-wide events, contracted service costs <i>Restricted: Property tax increase</i> <i>Addition of West Jordan Annual Beet Days event in Ron Wood Park</i>
Indirect Costs 11%	Services provided to this department by other funds. IT services, software cost recovery, risk assessment, fleet management Add risk assessment (\$1,000)

FACILITIES

PURPOSE

Facilities Maintenance is a division of Public Services and is dedicated to enhancing the quality of life for our community by providing safe, sustainable, and efficiently managed facilities that support the diverse needs of West Jordan residents and visitors. Committed to excellence, innovation, and responsiveness, our mission is to create and maintain an environment that fosters civic pride, accessibility, and overall well-being through the strategic planning, development, and management of city-owned facilities and assets.

GOALS & OBJECTIVES

Provide clean, safe, and accessible facilities that best represent the City and its standards *Sense of Community & City Identity*
of a progressive and active community. *City Aesthetics*
Resident Focused

Maintenance Response Time - Minimize downtime by addressing maintenance needs *Resident Focused*
and requests promptly.

Optimize Operational Efficiency - Strive for excellence in the cost-effective management *Resident Focused*
and maintenance of city facilities to maximize efficiency and minimize downtime.

Prioritize Safety - Ensure the safety and security of all occupants and users of city *Resident Focused*
facilities through rigorous adherence to safety standards, proactive maintenance, and *Employee Satisfaction*
continuous improvement of emergency preparedness measures.

PERFORMANCE & WORKLOAD MEASURES

	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Forecast
% of high priority work request responses within 24 hours	85%	88%	86%	90%
# of work order requests completed (outside of normal maintenance)	833	525	889	900
# of work orders completed per FTE		131	222	225
Square footage of building space per FTE		97,574	97,574	98,342
# of HVAC preventive maintenance hrs per month		30	30	30
% of City buildings inspected per month		100%	100%	100%
Participation in weekly "Safety Tailgate Trainings"		100%	100%	100%

STAFFING

	FY 2024	FY 2025	FY 2026	FY 2027
Management	2.00	2.00	3.00	3.00
Operations	6.75	4.75	8.25	8.25
	8.75	6.75	11.25	11.25

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FACILITIES

BUDGET & FINANCIAL HISTORY

	Prior Year Actual FY 2025	Adopted Budget FY 2026	Estimated Actual FY 2026	Annual Budget FY 2027	Year-to-Year Budget Change Increase (Decrease)	
Personnel	\$ 676,409	\$ 1,001,383	\$ 833,600	\$ 1,023,777	\$ 22,394	2%
Overtime	7,619	15,000	20,000	15,000	-	0%
Operations	20,697	52,150	38,325	46,150	(6,000)	-12%
Building & Grounds Maintenance	736,097	650,000	665,994	650,000	-	0%
Utilities	534,881	797,000	797,000	797,000	-	0%
Indirect Costs	189,289	263,500	291,569	211,400	(52,100)	-20%
	2,164,991	2,779,033	2,646,488	2,743,327	(35,706)	-1%
Less: Indirect Costs	(676,670)	(597,492)	(568,995)	(589,814)	7,678	1%
TOTAL FACILITIES	\$ 1,488,321	\$ 2,181,541	\$ 2,077,493	\$ 2,153,513	\$ (28,028)	-1%

ADDITIONAL DETAILS

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

Personnel 2%	Qualifying employees receive a cost of living adjustment of 2% and a merit increase. Market adjustment per the compensation study. Qualifying employees will receive career advancement as approved.
Overtime 0%	
Operations -12%	Misc consulting costs, tools and small equipment, other minor projects, uniforms and department supplies, licensing and training Holiday lighting and décor
Buildings & Grounds Maintenance 0%	Contract services for the Senior Center - bus driving, custodial, building maintenance, pest control HVAC maintenance contract General improvements and preventative maintenance for City buildings and park pavilions
Utilities 0%	Water, sewer, and electricity for buildings
Indirect Costs -20%	Services provided to this department by other funds. IT services, software cost recovery, risk assessment, fleet management
Less: Indirect Costs 1%	Services provided by this department to other funds See cost allocations table below

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FACILITIES

INDIRECT COST ALLOCATIONS

	FY 2025	FY 2026	FY 2027	Change
Development Services Fund	3.00%	3.00%	3.00%	none
Water Fund	20.00%	10.00%	10.00%	none
Sewer Fund	3.00%	3.00%	3.00%	none
Solid Waste Fund	2.50%	2.50%	2.50%	none
Stormwater Fund	3.00%	3.00%	3.00%	none
Total Allocated to Other Funds	31.50%	21.50%	21.50%	

PARKS

PURPOSE

The purpose of the Parks Division is to maintain quality parks, trails, and open space that provides excellent recreational opportunities, inviting community gathering places and aesthetically pleasing green space for a diversity of users to enjoy. The Parks Division is structured under the Public Services Department.

GOALS & OBJECTIVES

Properly maintain the parks, trails, and open space to enhance the quality of life and safety of the residents of West Jordan. In addition, provide exceptional and friendly customer service to the residents of West Jordan with whom all staff members come in contact.	<i>Sense of Community & City Identity</i> <i>City Aesthetics</i> <i>Resident Focused</i>

Parks, Trails, and Open Lands Maintenance - Maintain parks, trails, and open spaces to meet the quality and schedule outlined by the following metrics: Weekly mowing maintenance of all assigned properties during the growing season Irrigation systems checked three times per season Weed management properties and trails serviced three times during the growing season	<i>Sense of Community & City Identity</i> <i>City Aesthetics</i> <i>Resident Focused</i>

Parks, Trails, and Open Space Safety and Cleanliness - Provide safety to the residents of West Jordan by conducting safety inspections as well as providing routine cleaning of all assigned facilities. Inspect playgrounds two times per month from April - October and one time per month from November - March Clean and stock bathrooms daily	<i>Sense of Community & City Identity</i> <i>City Aesthetics</i> <i>Resident Focused</i>

Customer Service - Provide exceptional and friendly customer service to the residents of West Jordan with whom all staff members come in contact by: Responding within 48 hours to customer service work requests during operational hours Responding to after-hours (on-call) requests within one hour	<i>Sense of Community & City Identity</i> <i>Resident Focused</i>

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PARKS

PERFORMANCE & WORKLOAD MEASURES

	2024 Actual	2025 Actual	FY 2026 Estimate	FY 2027 Forecast
Acres of passive open space	516	516	492	492
Acres of City parks	378	381	405	412
# of manicured areas / parks	63	63	63	64
Miles of urban trail	26	26	26	26
Acres of administrative properties	29	31	31	31
# of trees	11,000	11,250	11,750	12,250
% of time service schedule met:				
weekly mowing		85%	90%	90%
irrigation systems checked		90%	90%	90%
weed management		100%	100%	100%
playground inspections		100%	100%	100%
bathrooms		95%	95%	100%
% of dead trees removed annually		75%	90%	100%
# of replacement trees planted annually		250	500	500
% of 48-hour response to customer service work requests during operational hours	95%	85%	90%	95%
% of after-hour on-call requests responded to within one hour	95%	97%	90%	95%

Survey Results:

	2023	2024	2025
Residents who agree the City has enough parks, open spaces, and recreation areas to meet their needs	63%	65%	67%
Resident satisfaction with city parks and open spaces (0-100)	72	73	74
Resident satisfaction with trails (0-100)	68	62	65

STAFFING

	FY 2024	FY 2025	FY 2026	FY 2027
Management	7.00	7.00	7.00	7.00
Operations	32.98	32.98	32.98	33.98
	39.98	39.98	39.98	40.98

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PARKS

BUDGET & FINANCIAL HISTORY

	Prior Year Actual FY 2025	Adopted Budget FY 2026	Estimated Actual FY 2026	Annual Budget FY 2027	Year-to-Year Budget Change Increase (Decrease)	
Personnel	\$ 2,767,273	\$ 2,882,906	\$ 2,821,562	\$ 3,281,150	\$ 398,244	14%
Overtime	32,769	38,000	30,000	38,000	-	0%
Operations	40,417	52,300	44,170	55,200	2,900	6%
Equipment	174,567	108,100	68,000	107,850	(250)	0%
Building & Grounds Maintenance	755,996	781,000	812,250	925,126	144,126	18%
Utilities	849,095	802,000	818,000	820,000	18,000	2%
Indirect Costs	1,116,619	1,339,800	1,550,070	1,281,550	(58,250)	-4%
	5,736,735	6,004,106	6,144,052	6,508,876	504,770	8%
Less: Indirect Costs	(13,404)	(7,500)	(7,500)	(8,000)	(500)	-7%
TOTAL PROPOSED BUDGET	5,723,331	5,996,606	6,136,552	6,500,876	610,796	8%
Restricted: Property tax increase				(152,455)	(152,455)	
TOTAL w/o TAX CHANGE	\$ 5,723,331	\$ 5,996,606	\$ 6,136,552	\$ 6,348,421	\$ 351,815	6%

ADDITIONAL DETAILS

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

Personnel 14%	Qualifying employees receive a cost of living adjustment of 2% and a merit increase. Market adjustment per the compensation study. Qualifying employees will receive career advancement as approved. <i>Restricted: Property tax increase</i> <i>Addition of one (1) full-time Parks Maintenance Worker and one (1) full-time Parks Planner</i> <i>Remove 3,120 hours of parks seasonals</i>
Overtime 0%	
Operations 6%	General operations including department supplies, uniforms, professional memberships and conferences, training, licenses and certifications, property lease payments
Equipment 0%	Equipment, equipment rental, restroom rental, field striping, urban wildlife control Decreased for equipment rental moved to lease agreements managed by the Fleet Mgmt Fund (see indirect costs below - \$32,250)
Buildings & Grounds 18%	Maintainance for parks \$476,000 Park strip maintenance contract and technical service. \$285,000 Urban forestry \$100,000 Rocky Mountain corridor at Ron Wood Park (New addition) \$64,126 Inflationary increases for contracted services \$925,126
Utilities 2%	Water, sewer, and electricity Increases in electricity and utility costs

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PARKS

ADDITIONAL DETAILS (continued)

Indirect Costs -4%	Services provided to this department by other funds. IT services, software cost recovery, risk assessment, fleet management Decreased from removal of one-time vehicle & equipment purchases from prior year Increased for equipment leases moved from rental agreements previously expensed under equipment (\$32,250) Increased for vehicle and equipment to support the Parks Planner (removed if tax increase is not approved)
Less: Indirect Costs -7%	Services provided by this department to other funds. Partial Parks Project Manager time dedicated to Development Services Fund. See cost allocations table below.

INDIRECT COST ALLOCATIONS

	FY 2025	FY 2026	FY 2027	Change
Development Services Fund	10.00%	3.00%	5.00%	2.00%
(Parks Project Manager only)				



POLICE DEPARTMENT

POLICE DEPARTMENT

PURPOSE

Through innovative leadership, the West Jordan Police Department provides professional and dependable public safety services promoting a safe community and encouraging growth, development, and quality of life. We provide these services through community cooperation, accountability, and appropriate transparency.

GOALS & OBJECTIVES

Create a department culture focused on outwardness, employee wellness, and job satisfaction - Teaching, practicing, and encouraging the philosophy that "you matter like I matter." Providing resources to help employees achieve mental and physical well being and resilience. Fostering an environment of support for each other.	<i>Employee Satisfaction</i>
Community Involvement and Engagement - Members of the police department, through their professional assignments, will be involved in community events, create opportunities to interact with the public, and seek input and feedback from the public concerning police operations.	<i>Resident Focused</i>
Focus on Customer Service - Department members, by understanding the needs of others, will provide outstanding service in an appropriate, professional, and ethical way. We apply our philosophy that "you matter like I matter" across the spectrum of policing services.	<i>Resident Focused</i>
Innovative Policing Progression - The West Jordan Police Department is committed to continued development of policies and procedures and to remain on the cutting edge of police progression in response to changing societal expectations.	<i>Employee Satisfaction</i> <i>Resident Focused</i>
Having a Community-Represented Police Department: In order for the department to match the diversity of the community, the West Jordan Police Department will practice hiring and recruitment strategies to increase the diversity of the Police Department workforce to better reflect the diversity of the community and foster community connection. The Department will utilize approaches and techniques found in the city's Equal Employment Opportunity Plan to attract and keep qualified diverse applicants.	<i>Sense of Community & City Identity</i> <i>Resident Focused</i> <i>Employee Satisfaction</i>
Public Trust and Community Relationships: In order to increase public trust and community relationships, the West Jordan Police Department will increase community outreach to develop partnerships, build public trust, and promote authentic engagement with a focus on underserved communities. The West Jordan Police Department has developed a tool to better monitor community engagement activities and public perception. This tool has helped to collect information to evaluate community interactions. Some of the statistics gathered from this tool are included below.	<i>Sense of Community & City Identity</i> <i>Resident Focused</i>
Accreditation: The department will maintain accreditation through the Utah Chiefs of Police Association. This prestigious achievement will provide independent verification that the police department meets the highest professional standards related to providing police service to the community, including current best practice policies on the use of force, duty to intervene, avoiding bias-based policing, and fair labor practices. The department will maintain these standards in future years by seeking reaccreditation.	<i>Employee Satisfaction</i>

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POLICE DEPARTMENT

GOALS & OBJECTIVES (continued)

Positive Relationship with Youth: The Juvenile Division of the Police Department has seen approximately 1,900 students graduate from the DARE program this year. The DARE program and our school resource detectives remain our primary contacts with youth in our community. The police department will implement a training program for school district personnel and maintain regular communication with them regarding the services and support these detectives provide. Through these interactions, the Police Department will better determine the impacts on the youth and officials in our schools. The Department maintains a Police Explorer Post with approximately 20 members.

Resident Focused

Active Bystandership for Law Enforcement (ABLE) program: The ABLE program teaches officers how and when to effectively intervene if they see another officer about to make a mistake, particularly critical mistakes in high liability areas. ABLE also has a wellness component and is a significant part of our officer wellness program. The department will continue to train new and existing officers in this program to keep at least 90% of the department trained during the year.

*Resident Focused
Employee Satisfaction*

PERFORMANCE & WORKLOAD MEASURES

	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Forecast
Accreditation achieved	Yes	Yes	Yes	Yes
Patrol Officer Discretionary Time (Daily Average)	2hr 2min	1hr 54min	2 hr	2hr 15min
Available time between dispatched calls (Average Patrol Officer)	12min 56sec	20min 15sec	20 min	30 min
Police Incident Reports	61,472	63,885	64,000	64,000
Jail Bookings	1,714	1,619	1,700	1,800
% of sworn officers ABLE certified	87%	77%	85%	85%
Total police interaction surveys	156	125	120	180
# of favorable responses	134	115	112	162
# of unfavorable responses	16	9	8	15
% of positive interactions reported to police survey	86%	92%	93%	90%

Survey Results:

	2023	2024	2025
Residents who agree they feel safe living in West Jordan	78%	77%	76%
Resident satisfaction with police services (0-100)	72	74	74

STAFFING

	FY 2024	FY 2025	FY 2026	FY 2027
Management	3.00	3.00	3.00	3.00
Sworn Officers	127.00	130.00	130.00	130.00
Administrative Operations	24.75	23.75	26.75	26.75
	154.75	156.75	159.75	159.75

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POLICE DEPARTMENT

BUDGET & FINANCIAL HISTORY

	Prior Year Actual FY 2025	Adopted Budget FY 2026	Estimated Actual FY 2026	Annual Budget FY 2027	Year-to-Year Budget Change Increase (Decrease)	
Personnel	\$ 21,321,890	\$ 22,305,781	\$ 22,359,650	\$ 23,061,821	\$ 756,040	3%
Overtime	724,835	545,000	545,000	556,000	11,000	2%
Operations	1,023,510	695,660	695,660	699,660	4,000	1%
Dispatch Services (VECC)	997,509	1,141,518	1,141,518	1,221,425	79,907	7%
Equipment	280,913	605,685	605,685	655,685	50,000	8%
Indirect Costs	4,157,682	4,793,900	5,251,167	5,445,679	651,779	14%
TOTAL PROPOSED BUDGET	28,506,339	30,087,544	30,598,680	31,640,270	1,552,726	5%
Restricted: Property tax increase				(73,714)	(73,714)	
TOTAL w/o TAX CHANGE	\$ 28,506,339	\$ 30,087,544	\$ 30,598,680	\$ 31,566,556	\$ 1,479,012	5%

ADDITIONAL DETAILS

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

Personnel 3%	Qualifying employees receive a cost of living adjustment of 2% and a merit increase. Market adjustment per the compensation study. Qualifying employees will receive career advancement as approved. <i>Restricted: Property tax increase</i> <i>Addition of one (1) full-time Lieutenant, remove one (1) Police Officer</i>
Overtime 2%	Increase to need and adjust for changing wages
Operations 1%	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.
Dispatch Services 7%	Valley Emergency Communications Center (VECC) annual assessment
Equipment 8%	Equipment and supplies, ammunition, officer safety gear, uniforms, etc. Computer and cell phone equipment replacement (keyboards, batteries, burner phones, etc) Funded by the State Beer Tax dedicated to the investigation of drug and alcohol offenses (\$160,000) Increased cost of ammunition and equipment supplies. Addition of biometric scanners for officers (\$50,000 one-time, \$5,000 per year for replacement)
Indirect Costs 14%	Services provided to this department by other funds. IT services, software cost recovery, risk assessment, fleet management Axon service contracts Add risk assessment (\$212,000) Add Community Connect software (\$36,000 on-going, \$10,000 one-time) Add Axon FUSUS, real-time intelligence software (\$35,000/yr)

ANIMAL SERVICES

PURPOSE

Animal Services is a division of the West Jordan Police Department that enforces ordinances related to animals and ensures the humane treatment of pets and domestic animals in the City. This division provides adoption, spay/neuter, vaccination, animal licensing, and public education services.

GOALS & OBJECTIVES

Create a department culture focused on outwardness, employee wellness, and job satisfaction.

Employee Satisfaction

Encourage the philosophy that "you matter like I matter." Provide resources to help employees achieve mental and physical well being. Foster an environment of professionalism and support for each other. Provide mindset training and engage with employees on a regular basis.

Increase public engagement to encourage adoption and increase animal-to-owner reunition efforts.

Resident Focused

Sense of Community & City Identity

Operate as a socially conscious shelter and increase number of animals adopted and sent to rescue organizations.

Increase the number of followers on Facebook to help meet the goals of more community interaction, increasing the number of pet licenses, and improving adoption rates.

Increase the number of pet licenses issued by the city through providing an online resource for residents to obtain their licenses.

Resident Focused

Sense of Community & City Identity

Advertise and encourage the use of online pet licensing service to increase efficiency and encourage more participation / compliance with pet licensing statutes.

Increase the number of followers on Facebook to help meet the goals of more community interaction, increasing the number of pet licenses, and improving adoption rates.

PERFORMANCE & WORKLOAD MEASURES

	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Forecast
# of calls for service	3,239	3,312	3,400	3,500
% of animals returned to owners	26%	21%	24%	25%
# of pet licenses issued	3,504	3,488	3,500	3,550
Animal adopted or sent to rescue	50%	51%	50%	50%
Facebook followers	5,820	7,500	7,750	8,000
Number of animals processed through the shelter	1,924	1,870	1,800	1,850

Survey Results (0-100):

	2023	2024	2025
Resident satisfaction with animal services	66.25	69.60	68.00

STAFFING

	FY 2024	FY 2025	FY 2026	FY 2027
Management	1.00	1.00	1.00	1.00
Operations	5.50	5.50	5.50	5.50
	6.50	6.50	6.50	6.50

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ANIMAL SERVICES

BUDGET & FINANCIAL HISTORY

	Prior Year Actual FY 2025	Adopted Budget FY 2026	Estimated Actual FY 2026	Annual Budget FY 2027	Year-to-Year Budget Change Increase (Decrease)	
Personnel	\$ 577,277	\$ 577,381	\$ 663,347	\$ 655,037	\$ 77,656	13%
Overtime	7,058	15,000	15,000	15,000	-	0%
Operations	48,153	88,480	72,800	87,780	(700)	-1%
Indirect Costs	108,414	118,800	125,331	103,800	(15,000)	-13%
TOTAL ANIMAL SERVICES	\$ 740,903	\$ 799,661	\$ 876,478	\$ 861,617	\$ 61,956	8%

ADDITIONAL DETAILS

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

Personnel 13%	Qualifying employees receive a cost of living adjustment of 2% and a merit increase. Turnover change in experience and benefit status.
Overtime 0%	
Operations -1%	General operations including department and adoption supplies, uniforms, professional conferences and training
Indirect Costs -13%	Services provided to this department by other funds. IT services, software cost recovery, risk assessment, fleet management Add risk assessment (\$3,000)

CROSSING GUARDS

PURPOSE

Protect pedestrians, primarily school children, when they cross high-traffic roadways while walking to or from school.

GOALS & OBJECTIVES

Provide safe routes for pedestrian travel to and from schools in West Jordan.

Resident Focused

Number of Crossings: The police department and the West Jordan City Traffic Engineer, in cooperation with school district personnel, will meet to coordinate safe walking routes to schools. The department will strive to staff crossing guards at locations where a crossing guard is statutorily required, where a guard is determined to be needed during the safe routes meeting, or where an unusual hazard has been identified.

Sense of Community & City Identity

Improve communication within the unit and increase efficiency in tracking and reporting crossings.

Employee Satisfaction

Bi-annual Training: The police department will conduct two crossing guard trainings sessions, one each during the fall and spring semesters of the school year. The training will include wellness, and injury and accident prevention information in addition to the physical ability assessment and vision test. The trainings will also include an opportunity to foster open communication and proactively address challenges.

Personnel Management Software Integration: Fully implement software integration that allows simplified communication, crossing tracking, and timecard reporting.

PERFORMANCE & WORKLOAD MEASURES

	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Forecast
Number of crossing locations staffed	232	231	235	237
Rate per crossing	\$15.60	\$15.91	\$16.23	\$16.56
Rate per short-crossing	\$11.44	\$11.67	\$11.91	\$12.15
Summer lunch crossing program cost	\$20,467	\$23,371	\$23,371	\$23,371

STAFFING

	FY 2024	FY 2025	FY 2026	FY 2027
Management	-	-	-	1.00

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CROSSING GUARDS

BUDGET & FINANCIAL HISTORY

	Prior Year Actual FY 2025	Adopted Budget FY 2026	Estimated Actual FY 2026	Annual Budget FY 2027	Year-to-Year Budget Change Increase (Decrease)	
Personnel	\$ 723,970	\$ 766,307	\$ 751,200	\$ 883,618	\$ 117,311	15%
Operations	11,520	9,900	6,000	9,900	-	0%
Indirect Costs	-	-	-	35,900	35,900	100%
TOTAL PROPOSED BUDGET	735,490	776,207	757,200	929,418	153,211	20%
Restricted: Property tax increase				(100,793)	(100,793)	
TOTAL w/o TAX CHANGE	\$ 735,490	\$ 776,207	\$ 757,200	\$ 828,625	\$ 52,418	7%

ADDITIONAL DETAILS

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

Personnel 15%	Qualifying employees receive a cost of living adjustment of 2%. 232 crossings <i>Restricted: Property tax increase</i> <i>Addition of one (1) full-time Crossing Guard Supervisor</i>
Operations 0%	Equipment and uniforms Vehicle purchase, fuel & maintenance of vehicle, computer, IT services for supervisor
Indirect Costs 100%	Services provided to this department by other funds. IT services, software cost recovery, risk assessment, fleet management Increased for vehicle and equipment to support the Crossing Guard Supervisor (removed if tax increase is not approved)

SWAT

PURPOSE

The SWAT division specializes in high-risk search warrants, apprehension of violent offenders, barricaded subjects, and hostage rescue. SWAT is staffed with police officers as a secondary assignment as needed.

GOALS & OBJECTIVES

Focus on new technologies that will improve management of equipment and personnel.	<i>Employee Satisfaction</i>
Improve processes to help with the integration of dual assignments.	<i>Employee Satisfaction</i>
Focus on the core function of supporting patrol and investigations in tactical/high risk situations through quality training, planning, and professionalism.	<i>Resident Focused Employee Satisfaction</i>
Continuity of supervision - Clear protocols established for approvals of team operations between SWAT team leaders and the primary supervisors of team members.	<i>Employee Satisfaction</i>
Fitness and Firearms Standards - 100% success rate of team members with department and team fitness and firearms testing.	<i>Resident Focused</i>
Specialty teams with current instructor certifications - Specialty elements will have at least one current certified instructor to ensure the practices of that specialty are maintained and taught to other members.	<i>Resident Focused Employee Satisfaction</i>

PERFORMANCE & WORKLOAD MEASURES

	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Forecast
Success rate with fitness and firearms testing	100%	100%	100%	100%
# of certified instructors per specialty	2.5	2.7	3.5	3.7
# of formal SWAT operations	19	27	21	25
Firearms Qualification Average	97.0%	96.8%	97.0%	97.3%

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SWAT

BUDGET & FINANCIAL HISTORY

	Prior Year Actual FY 2025	Adopted Budget FY 2026	Estimated Actual FY 2026	Annual Budget FY 2027	Year-to-Year Budget Change Increase (Decrease)	
Operations	\$ 123,209	\$ 155,000	\$ 155,000	\$ 155,000	\$ -	0%
TOTAL SWAT	\$ 123,209	\$ 155,000	\$ 155,000	\$ 155,000	\$ -	0%

ADDITIONAL DETAILS

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

Operations	Equipment, supplies, training, ammunition, uniforms, etc
0%	



FIRE DEPARTMENT

FIRE DEPARTMENT

PURPOSE

Provide professional and efficient service to mitigate fire, medical, and other risks to life and property, while enhancing public awareness and education through inspections and prevention programs.

GOALS & OBJECTIVES

Follow best practices for all-hazards service delivery	<i>Resident Focused</i>
Continuously evaluate Fire, EMS, HazMat and Heavy Rescue programs for effectiveness and efficiency	
Identify and address gaps in coverage and response	
Improve data collection and records storage through prudent use of technology	
Track maintenance of small tools, hydrants, and other equipment	
Equip reserve apparatus with tools necessary to be used as front-line when needed	
Improve wildland capabilities to meet EMAC and Fire Rates Agreement (FRA) standards	
Create and maintain culture of fiscal responsibility	<i>Resident Focused</i>
Ensure budget projections are thorough and accurate	
Be judicious in use of overtime spending and compensatory time	
Seek out and explore grant opportunities to support department programs and enhance use of taxpayer funds	
Build upon existing culture of health and safety of firefighters	<i>Resident Focused</i>
Maintain and take pride in clean, functional physical training (PT) equipment	<i>Employee Satisfaction</i>
Reduce short and long-term health and safety risks to all employees	
Promote healthy and resilient workforce through fitness programs and annual evaluations, including physicals and mental health check-ins	
Develop robust community outreach and education program	<i>Resident Focused</i>
Further develop existing public education and outreach opportunities	<i>Sense of Community & City Identity</i>
Ensure professional communication with residents through social media, city website, and face-to-face interactions with the public	
Maintain clean, functional facilities and reliable apparatus	<i>Resident Focused</i>
Ensure functional apparatus through long-term equipment maintenance and replacement schedule	<i>Employee Satisfaction</i>
Have pride in and maintain fire stations and landscaping	
Proactively prepare for future growth and needs	
Assist in personal and professional development of all employees	<i>Employee Satisfaction</i>
Emphasize continuous education through policy and incentives to seek higher education	
Maintain competitive pay and benefits through annual salary surveys	
Support employees in advancing and developing their careers (career ladder, recertifications)	
Provide ongoing, applicable training, both in the classroom and on the drill-ground	
Recognize and celebrate accomplishments of employees through awards and annual banquet	

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FIRE DEPARTMENT

PERFORMANCE & WORKLOAD MEASURES

	2024 Actual	2025 Actual	2026 Estimate	2027 Forecast
Total calls for service	7,934	7,919	8,250	8,500
Medical calls	5,710	5,455	5,800	6,000
Fire calls	2,224	2,464	2,400	2,300
Ambulance Transports	2,371	2,434	2,400	2,500
Average emergency turnout time	1 min 32 sec	1 min 43 sec	1 min 40 sec	1 min 30 sec
Average emergency response time	3 min 54 sec	4 min 15 sec	4 min 0 sec	4 min 0 sec
Average total call time	32 min 22 sec	37 min 42 sec	35 min	35 min
Public education classes	86	68	80	80
CPR-certified cards issued	85	63	50	50
Cardiac arrest calls	118	126		
Return of spontaneous circulation (ROSC)	22	23		
Rate of ROSC	19%	18.25%		

Survey Results (0-100):

2023**2024****2025**

Resident satisfaction with fire and emergency medical services	81.8	82.0	82.0

STAFFING

	FY 2024	FY 2025	FY 2026	FY 2027
Management	7.00	7.00	7.00	7.00
Fire & EMS First Responders	83.00	83.00	84.00	84.00
Administrative Operations	3.00	3.00	3.00	3.00
	93.00	93.00	94.00	94.00

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FIRE DEPARTMENT

BUDGET & FINANCIAL HISTORY

	Prior Year Actual FY 2025	Adopted Budget FY 2026	Estimated Actual FY 2026	Annual Budget FY 2027	Year-to-Year Budget Change Increase (Decrease)	
Personnel	\$ 13,133,141	\$ 13,215,100	\$ 13,662,248	\$ 13,555,020	\$ 339,920	3%
Overtime	258,799	365,000	365,000	400,000	35,000	10%
Operations	734,146	912,820	904,020	1,048,100	135,280	15%
Dispatch Services (VECC)	254,893	282,279	282,279	286,072	3,793	1%
Indirect Costs	2,113,276	1,518,300	1,773,180	1,507,800	(10,500)	-1%
	16,494,255	16,293,499	16,986,727	16,796,992	503,493	3%
Less: Indirect Costs	(95,004)	(68,000)	(68,000)	(65,623)	2,377	3%
TOTAL FIRE DEPARTMENT	\$ 16,399,251	\$ 16,225,499	\$ 16,918,727	\$ 16,731,369	\$ 505,870	3%

ADDITIONAL DETAILS

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

Personnel 3%	Qualifying employees receive a cost of living adjustment of 2% and a merit increase Qualifying employees will receive career advancement as approved.		
Overtime 10%	Increase to match need and adjust for changing wages		
Operations 15%	Supplies, training, certifications, maintenance for fire and ambulance apparatus, memberships, fire station maintenance and utilities, awards and recognition	\$	231,400
	Uniforms & equipment	\$	377,400
	EMS - ambulance billing, outsourced services, etc	\$	156,000
	EMS - Medicaid assessment	\$	140,000
	Cancer screenings, medical director, other professional svcs	\$	100,000
	Add new policy management system (Lexipol)	\$	30,000
	Public outreach and education programs	\$	13,300
		\$	1,048,100
Dispatch Services 1%	Valley Emergency Communications Center (VECC) annual assessment		
Indirect Costs -1%	Services provided to this department by other funds. IT services, software cost recovery, risk assessment, fleet management		
Less: Indirect Costs 3%	Services provided by this department to other funds. 50% of Fire Marshal to support the Development Services Fund		

EMERGENCY MANAGEMENT

PURPOSE

The division of Emergency Management provides a comprehensive, risk-based, all-hazards program to enhance the City's preparedness, response, recovery, and mitigation capabilities. The Division supports City employees, residents, businesses, and community partners through planning, training, coordination, and public education efforts aimed at reducing loss of life and human suffering, minimizing property damage, and protecting environmentally sensitive areas from the impacts of disasters.

GOALS & OBJECTIVES

Oversee the City's Comprehensive Emergency Management Plan (CEMP)	<i>Resident Focused</i>
Ensure the City's compliance with the National Incident Management System (NIMS)	
Oversee the maintenance and distribution of the CEMP	
Develop hazard specific annexes to the CEMP	
Oversee the City's Emergency Communications Plan for employees, residents, and businesses	
Develop training and exercise plans for the Emergency Management Team	<i>Resident Focused</i>
Provide organizational leadership and direction during EOC exercises and actual disaster events	<i>Employee Satisfaction</i>
Provide emergency management guidance and training to the City's Emergency Management Team and employees	
Update three-year Integrated Preparedness Plan - Training & Exercises	
Maintain and equip the City's Emergency Operations Center (EOC) for activation readiness	<i>Resident Focused</i>
Establish Memorandums of Understanding (MOUs) with outside agencies to prepare for, respond to, recover from, and mitigate emergency/disaster events	
Develop a five-year plan to identify EOC needs at the three designated locations, as well as an EOC suitable for outside locations	
Support the efforts of state, county, and local organizations which focus on emergency management	
Establish and direct resident and employee emergency preparedness outreach programs	<i>Resident Focused</i>
Conduct 10 meetings of the City Citizen Readiness Corps	<i>Employee Satisfaction</i>
Continue to improve upon the Employee Emergency Preparedness Series to assist employees and their families with personal and family emergency preparedness	<i>Sense of Community & City Identity</i>
Attend and present on West Jordan Emergency Management at public and private organizational activities and events	

PERFORMANCE & WORKLOAD MEASURES

	FY 2024 Estimated	FY 2025 Actual	FY 2026 Estimate	FY 2027 Forecast
EM participation in Exercises / Drills (City)	13	3	5	3
EM participation in Exercises / Drills (Stakeholders)	7	6	8	8
Emergency Mgmt Team Mtgs / Training	44	20	17	14
Number of Outreach Events (business meetings hosted, resident meetings hosted, outreach presentations)	24	35	40	42
Emergency Plans / Annexes written or updated	1	3	13	5

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EMERGENCY MANAGEMENT

STAFFING

	FY 2024	FY 2025	FY 2026	FY 2027
Management	1.00	1.00	1.00	1.00
Operations	-	-	-	-
	1.00	1.00	1.00	1.00

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EMERGENCY MANAGEMENT

BUDGET & FINANCIAL HISTORY

	Prior Year Actual FY 2025	Adopted Budget FY 2026	Estimated Actual FY 2026	Annual Budget FY 2027	Year-to-Year Budget Change Increase (Decrease)	
Personnel	\$ 124,378	\$ 126,850	\$ 117,800	\$ 133,789	\$ 6,939	5%
Operations	19,671	25,800	20,800	26,800	1,000	4%
Indirect	8,600	10,200	10,200	14,900	4,700	46%
	152,649	162,850	148,800	175,489	12,639	8%
Less: Indirect Costs	(37,985)	(40,713)	(37,201)	(43,872)	(3,159)	-8%
TOTAL EMERGENCY MGMT	\$ 114,664	\$ 122,137	\$ 111,599	\$ 131,617	\$ 9,480	8%

ADDITIONAL DETAILS

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

Personnel 5%	Qualifying employees receive a cost of living adjustment of 2% and a merit increase.
Operations 4%	Memberships, plan writing, peer review, studies, training and development, public outreach, departmental supplies Emergency operations center supplies, training and development of the City's emergency management plan
Internal Services 46%	Services provided to this department by other funds. IT services, software cost recovery
Less: Indirect Costs -8%	Services provided by this department to other funds. See cost allocations table below.

INDIRECT COST ALLOCATIONS

	FY 2025	FY 2026	FY 2027	Change
Water Fund	15.00%	15.00%	15.00%	15.00%
Sewer Fund	3.75%	3.75%	3.75%	3.75%
Solid Waste Fund	2.50%	2.50%	2.50%	2.50%
Stormwater Fund	3.75%	3.75%	3.75%	3.75%
Total Allocated to Other Funds	25.00%	25.00%	25.00%	



NON-DEPARTMENTAL

NON-DEPARTMENTAL

BUDGET & FINANCIAL HISTORY

		Prior Year Actual FY 2025	Adopted Budget FY 2026	Estimated Actual FY 2026	Annual Budget FY 2027	Year-to-Year Budget Change Increase (Decrease)	
	Non-Allocated Costs						
1	Community Arts	\$ 75,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ -	0%
2	Jordan River Commission	6,350	6,000	6,350	6,500	500	8%
3	Healthy City Committee	1,448	-	-	-	-	0%
4	Title II Committees	-	5,000	5,000	7,500	2,500	50%
5	Historical Committee	12,000	6,000	6,000	6,000	-	0%
6	Risk Allocation	1,196,998	1,016,000	52,330	59,000	(957,000)	-94%
7	Legal Defenders	86,075	125,000	150,000	150,000	25,000	20%
8	Service Appreciation Event	9,660	15,000	15,000	17,500	2,500	17%
9	Employee Downpayment Assist	-	70,000	70,000	75,000	5,000	7%
10		1,387,532	1,328,000	389,680	406,500	(921,500)	-69%
	Allocated Costs						
11	Professional & Technical Services	117,335	225,000	86,400	100,000	(125,000)	-56%
12	Chamber Of Commerce	10,000	12,000	10,000	10,000	(2,000)	-17%
13	Utah League of Cities and Towns	88,465	90,000	90,423	95,000	5,000	6%
14	Meeting Supplies	32,925	30,000	35,000	40,000	10,000	33%
15	Elections	66	275,000	165,000	-	(275,000)	-100%
16	Employee Events	29,489	75,000	75,000	85,000	10,000	13%
17	Employee Recognition	80,583	75,000	75,000	85,000	10,000	13%
18	Public Outreach	39,149	75,000	75,000	75,000	-	0%
19		398,011	857,000	611,823	490,000	(367,000)	-43%
20	Less: Indirect Costs	(102,129)	(239,961)	(171,310)	(137,200)	102,761	-43%
21	TOTAL NON-DEPARTMENTAL	\$ 1,683,414	\$ 1,945,039	\$ 830,193	\$ 759,300	\$ (1,185,739)	-61%

ADDITIONAL DETAILS

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

Arts, Commissions & Committees 3%	Annual contribution to the Cultural Arts Society of West Jordan & Historical Committee Support for the Healthy City and other Title II committees Increase for Title II committees Contribution to the Jordan River Commission
Risk Allocation -94%	Assessment for property insurance, liability claims, and legal expenses Changed allocation of costs to the department level from the fund level. Based on property and equipment dedicated to support the service.
Legal Defenders 20%	Constitutional obligation of the city to provide competent representation for court proceedings Increased cost of legal services as well as increased demand

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NON-DEPARTMENTAL

ADDITIONAL DETAILS (continued)

Service Appreciation Events 17%	Event to recognize community volunteers, businesses, entities creating positive impact in the City. Increased for anticipated increased attendance and inflationary cost increases.
Employee Downpayment Assistance Program 7%	Annual program forgiveness of 25% of the assistance provided to qualified employee homebuyers. <i>15 loans maximum, currently 14 active loans with 2 expiring in FY2027</i>
Prof & Tech Services -56%	State and federal legislative initiatives Reduced as a result of in-house expertise in the Public Affairs department
Chamber of Commerce -17%	Annual membership dues with ChamberWest
Utah League of Cities & Towns 6%	Annual membership dues
Elections -100%	Salt Lake County Clerk contract for primary and general elections No election in the current year
Employee Events & Recognition 13%	Annual employee summer social, year-end holiday luncheon Recognition program for employees going above and beyond in their service to the community
Public Outreach 0%	Survey, annual reports, resident academy, etc.
Less: Indirect Costs -43%	Services provided by this department to other funds. See cost allocations table below.

INDIRECT COST ALLOCATIONS

	FY 2025	FY 2026	FY 2027	Change
Development Services Fund	3.00%	3.00%	3.00%	none
Water Fund	15.00%	15.00%	15.00%	none
Sewer Fund	3.75%	3.75%	3.75%	none
Solid Waste Fund	2.50%	2.50%	2.50%	none
Stormwater Fund	3.75%	3.75%	3.75%	none
Total Allocated to Other Funds	28.00%	28.00%	28.00%	

DEBT SERVICE

DEBT SERVICE SCHEDULES

Lease - Public Works Building

Series 2016 Municipal Building Authority Bond - 48% of debt service

Amount		Amount	
FY 2025	\$ 887,928	FY 2033	\$ 888,792
FY 2026	889,392	FY 2034	890,532
FY 2027	889,272	FY 2035	890,472
FY 2028	890,292	FY 2036	890,136
FY 2029	889,992	FY 2037	889,800
FY 2030	890,712	FY 2038	888,216
FY 2031	889,992	FY 2039	890,088
FY 2032	890,172		

BUDGET & FINANCIAL HISTORY

	Prior Year Actual FY 2025	Adopted Budget FY 2026	Estimated Actual FY 2026	Annual Budget FY 2027	Year-to-Year Budget Change Increase (Decrease)	
Bond Principal	\$ 730,000	\$ -	\$ -	\$ -	\$ -	0%
Bond Interest	24,090	-	-	-	-	0%
Trustee Fees	1,500	-	-	-	-	0%
Building Lease - PW	887,568	889,392	889,392	889,272	(120)	0%
TOTAL DEBT SERVICE	\$ 1,643,158	\$ 889,392	\$ 889,392	\$ 889,272	\$ (120)	0%

ADDITIONAL DETAILS

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

Bond Payments 0%	Series 2014 General Obligation Bond final payment was in FY 2025. Bond was paid in full in FY 2025.
Lease - PW 0%	48% of debt service and trustee fee for the Series 2016 Lease Revenue Bond

TRANSFERS OUT

BUDGET & FINANCIAL HISTORY

	Prior Year Actual FY 2025	Adopted Budget FY 2026	Estimated Actual FY 2026	Annual Budget FY 2027	Year-to-Year Budget Change Increase (Decrease)	
To Highlands SID	\$ 78,000	\$ 80,000	\$ 80,000	\$ 76,400	(3,600)	-5%
To Development Services Fund	-	-	625,000	650,000	650,000	100%
To Capital Projects	8,503,318	587,305	2,648,901	855,790	268,485	46%
Transfer to Benefits Mgmt	-	-	-	-	-	0%
To RDA Fund	418,682	400,000	400,000	400,000	-	0%
TOTAL TRANSFERS OUT	\$ 9,000,000	\$ 1,067,305	\$ 3,753,901	\$ 1,982,190	\$ 914,885	86%

ADDITIONAL DETAILS

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

To Highlands SID Fund -5%	20% of Highlands SID budget per agreement	
To Development Services Fund 100%	To supplement for services provided in excess of fees collected (one-time)	
To Capital Projects Fund 46%	One-time revenue or savings New growth property tax dedicated to future fire station staffing, one FTE per year	\$ 405,790
	FY 2025	\$ 150,000
	FY 2026	\$ 150,000
	FY 2027	\$ 150,000
		<u>\$ 855,790</u>
To RDA Fund 0%	EDA 4 - Aligned Energy municipal energy tax rebate (thru FY2028)	\$ 350,000
	CRA 1 - Sportsman's Warehouse sales tax rebate (thru FY2029)	\$ 50,000
	(transitioned to one-time due to timeline)	<u>\$ 400,000</u>



CLASS C ROADS FUND

CLASS C ROADS FUND

PURPOSE

The Class B & C road system with a funding program was established by the Utah Legislature in 1937 as a means of providing assistance to counties and incorporated municipalities for the improvement of roads and streets throughout the State. Class B roads are owned by a county and Class C roads are owned by a municipality.

The funding for this program comes directly from fuel tax and is distributed to cities and counties based on the following formula:

- 50% is based on the percentage that the population of the county or municipality bears to the total population of the State, and
- 50% is based on the percentage that the B and C Road weighted mileage of the county or municipality bears to the total Class B and Class C Road total weighted mileage (UCA 72-2-108).

GOALS & OBJECTIVES

Pavement Condition Index (PCI) is a rating system from 0 to 100 of the severity and extent of pavement distresses, with 100 being a new asphalt surface. PCI is generally grouped into ranges: 100-86 (Good), 85-71 (Satisfactory), 70-56 (Fair), 55-41 (Poor), 40-26 (Very Poor), 25-11 (Serious), and 10-0 (Failed). Continual routine maintenance and preventative maintenance can elongate an asphalt's lifespan by many years. Pavements within the 70-100 range usually only need preventative maintenance and routine maintenance. Once an asphalt pavement PCI drops below 70, the pavement will begin to need rehabilitation efforts. If a pavement drops below a PCI of 40, the pavement will require reconstructive or reclamation work.

Keep asphalt pavement conditions out of the reconstructive zone and maintain existing roadway infrastructure such as curb, sidewalks, and ADA ramps.

Resident Focused

City Aesthetics

Maintain a 5-year plan on asphalt maintenance based on PCI.

Sense of Community & City Identity

Perform preventative maintenance on good and satisfactory asphalts, and rehabilitate very poor and failed asphalts.

Update ADA ramps and reconstruct curb and sidewalk in pavement management zones.

Perform striping and signage maintenance items on roadways.

PERFORMANCE & WORKLOAD MEASURES

	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Forecast
% of state's total population	3.36%	3.40%	3.40%	3.40%
Actual road miles ¹	353.50	355.50	357.50	367.36
Total weighted miles ²	1,767.32	1,782.00	1,797.00	1,836.62
PCI for arterial & collector roads	52.00	51.48	52.58	54.41
PCI for local roads	48.41	46.32	43.80	48.84
Maintenance \$ per road miles	\$11,056	\$16,959	\$28,132	\$27,887
5-yr average maintenance \$ per road miles	\$10,995	\$12,143	\$16,486	\$20,026

¹ Road miles are measured as the centerline length of a road, regardless of number of lanes or width of asphalt. Road miles include paved, gravel, and dirt.

² Total weighted miles are defined in UCA 72-2-108.

STAFFING

	FY 2024	FY 2025	FY 2026	FY 2027
Operations	-	-	2.00	2.00

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CLASS C ROADS FUND

BUDGET & FINANCIAL HISTORY

	Prior Year Actual FY 2025	Adopted Budget FY 2026	Estimated Actual FY 2026	Annual Budget FY 2027	Year-to-Year Budget Change Increase (Decrease)	
Revenues						
1	Class C Roads Funds	\$ 5,717,399	\$ 5,600,000	\$ 5,600,000	\$ 5,625,000	25,000 0%
2	Sales Tax - Transportation (5th of the 5th)	67,036	1,537,000	1,450,000	1,450,000	(87,000) -6%
3	Misc Intergovernmental	-	1,100,000	1,100,000	1,100,000	- 0%
4	Interest Earnings	203,486	-	-	-	- 0%
5	Transfer from Roads Capital	-	3,586,618	3,586,618	-	(3,586,618) -100%
6		5,987,921	11,823,618	11,736,618	8,175,000	(3,648,618) -31%
Expenditures						
7	Personnel	-	(278,838)	(190,230)	(293,160)	14,322 5%
8	Operations	(55,274)	(64,575)	(70,575)	(75,000)	10,425 16%
9	Equipment (Transfer to Fleet)	(3,389)	(112,850)	(127,492)	(92,275)	(20,575) -18%
10	Indirect Costs	-	-	-	(32,100)	32,100 100%
11	Road Maintenance (Public Works)	(478,185)	(594,000)	(594,000)	(677,000)	83,000 14%
12	Road Maintenance (Contracted)	(5,491,912)	(9,075,000)	(9,075,000)	(9,075,000)	- 0%
13		(6,028,760)	(10,125,263)	(10,057,297)	(10,244,535)	119,272 1%
14	Net change	\$ (40,839)	\$ 1,698,355	\$ 1,679,321	\$ (2,069,535)	
15	Beginning reserve balance	\$ 5,097,758	\$ 5,056,919	\$ 5,056,919	\$ 6,736,240	
16	Net change	(40,839)	1,698,355	1,679,321	(2,069,535)	
17	Ending reserve balance	\$ 5,056,919	\$ 6,755,274	\$ 6,736,240	\$ 4,666,705	

ADDITIONAL DETAILS

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

Revenue

Class C Road	Distributed by UDOT, from a state transportation fund and based on mileage of qualified roads.
0%	USC 72-3-104
Sales Tax	Sales tax dedicated to transportation. Authorized by 2024 HB488 and authorized by Salt Lake County.
-6%	USC 59-12-2220
Misc Intergovernmental	2021 HB244 transportation annual funding through FY 2036
0%	
Transfer from Roads CIP	One-time transfer from CIP
-100%	Restricted cash from collection of 2021 HB244 prior to FY2026

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CLASS C ROADS FUND

ADDITIONAL DETAILS (continued)

Expenditures

Personnel 5%	Qualifying employees receive a cost of living adjustment of 2% and a merit increase. Market adjustment per the compensation study.		
Operations 16%	Equipment, asphalt, safety supplies		
Equipment -18%	Purchased or leased equipment, fuel, equipment maintenance		
	Purchase sidecast sweeper	\$	86,000
	Equipment maintenance & fuel	\$	5,000
		\$	91,000
Indirect Costs 100%	IT services and equipment. Allocated based on employee count and equipment supported. FY2027 is the first year for these services Fleet costs and depreciation for equipment purchased in FY2026 IT costs for computers and software supporting the engineers managing pavement maintenance		
Road Maintenance (Public Works) 14%	Maintenance work performed by City crews on roads, curbs, sidewalks, gutters, manholes, striping, sign replacement, etc. In-house crack seal, overlay, and repairs		
Road Maintenance (Contracted) 0%	Maintenance work performed on roads, traffic signals, curbs, sidewalks, gutters, and manholes		

CLASS C ROADS FUND 5-Year Plan

	FY 2027 Budget	FY 2028 Year 1	FY 2029 Year 2	FY 2030 Year 3	FY 2031 Year 4	FY 2032 Year 5
REVENUE						
Class C Roads Funds	\$ 5,625,000	\$ 5,793,750	\$ 5,967,563	\$ 6,146,589	\$ 6,330,987	\$ 6,520,917
Sales Tax - Transport. (5th of the 5th)	1,450,000	1,522,500	1,598,625	1,678,556	1,762,484	1,850,608
Misc Intergovernmental	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000
Interest Earnings	-	-	-	-	-	-
Transfer from Roads Capital	-	-	-	-	-	-
Total Revenue	8,175,000	8,416,250	8,666,188	8,925,146	9,193,471	9,471,525
EXPENDITURES						
Road Maintenance (Streets)						
Personnel	(293,160)	(304,886)	(317,082)	(329,765)	(342,956)	(356,674)
Operations	(75,000)	(76,500)	(78,030)	(79,591)	(81,182)	(82,806)
Equipment	(92,275)	(95,966)	(99,805)	(103,797)	(107,949)	(112,267)
Indirect Costs	(32,100)	(33,384)	(34,719)	(36,108)	(37,552)	(39,055)
Road Maintenance (in-house)	(677,000)	(690,540)	(704,351)	(718,438)	(732,807)	(747,463)
Road Maintenance (contracted)	(9,075,000)	(9,075,000)	(9,075,000)	(8,575,000)	(8,075,000)	(8,075,000)
Total Expenditures	(10,244,535)	(10,276,276)	(10,308,987)	(9,842,699)	(9,377,446)	(9,413,264)
NET CHANGE	\$ (2,069,535)	\$ (1,860,026)	\$ (1,642,799)	\$ (917,553)	\$ (183,975)	\$ 58,261
RESERVES						
Beginning balance	\$ 6,736,240	\$ 4,666,705	\$ 2,806,679	\$ 1,163,879	\$ 246,327	\$ 62,352
Net change	(2,069,535)	(1,860,026)	(1,642,799)	(917,553)	(183,975)	58,261
Ending Balance	\$ 4,666,705	\$ 2,806,679	\$ 1,163,879	\$ 246,327	\$ 62,352	\$ 120,613



DEVELOPMENT SERVICES FUND

DEVELOPMENT SERVICES FUND

FUND SUMMARY

PURPOSE

As of FY 2023, the Utah State Auditor will require an annual accounting of all development-related fees and their associated costs. Any balance of fees in excess of costs will be required to be held in a restricted reserve. In years when fees do not exceed costs, the General Fund will provide a temporary subsidy in the form of a transfer. It is intended this subsidy will be paid back in years when fees exceed costs.

Survey Results (0-100):

	2023	2024	2025
Resident satisfaction with planning, zoning, and building services	57	56	55

SUMMARY

# of Permits Sold by Calendar Yr	2021	2022	2023	2024	2025
Single-family (new)	357	138	84	226	423
Multi-family units (new)	483	-	217	-	336
Commerical (new)	53	22	22	15	17
Total Permits Sold	2,242	1,964	1,671	1,951	2,111

Permit Statistics	2021	2022	2023	2024	2025
Permitted Project Valuation in millions of \$'s	\$ 612.50	\$ 351.00	\$ 428.00	\$ 487.60	\$ 358.00
Total Square Feet	1,364,092	788,703	2,245,196	843,088	448,339

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DEVELOPMENT SERVICES FUND

PLANNING DIVISION

PURPOSE

Prepares and coordinates comprehensive planning activities to meet the demand for future growth in West Jordan. Facilitates the review of construction plans and zoning permits for compliance with adopted plans and codes. Assists residents and developers with development applications and supports zoning enforcement. Planning is a division of Community Development.

GOALS & OBJECTIVES

Maintain and update the City's General Plan

Resident Focused

Plan for updates at least every 5 years (Last Comprehensive Plan 06/2023)

Sense of Community & City Identity

Assign planning staff to monitor and implement adopted goals and strategies of the plan as required.

Maintain and update the City's Moderate-Income Housing Plan

Resident Focused

Keep track of housing numbers and values.

Sense of Community & City Identity

Update the Plan and ordinance as required by State law.

Complete and submit annual required MIH report by deadline.

Assign planners MIH strategies to implement according to MIH plan implementation plan.

Maintain and update the City Code as it relates to planning and development

Resident Focused

Collaborate with the Council Office to identify and adopt code changes as needed.

Regularly review and update the Code to repair incorrect and inconsistent code.

Have all code changes as required by new legislation adopted by stated timeframe in the law or within 6 months of the new law.

Fully implement Cityworks software

Employee Satisfaction

Train staff to efficiently and effectively use software.

Resident Focused

Require the use of the software as the primary tracking system for projects.

PERFORMANCE & WORKLOAD MEASURES

	FY2024 Actual	FY2025 Actual	FY2026 Estimate	FY2027 Forecast
% of 1st reviews in less than 4 weeks	98.7%	100.0%	100.0%	100.0%
% of resubmitted reviews in less than 2 weeks	95.4%	100.0%	100.0%	100.0%
% of pre-application meetings scheduled in less than 1 week	98.0%	100.0%	100.0%	100.0%
% of business license reviews for zoning compliance in less than 3 days	100.0%	100.0%	100.0%	100.0%

STAFFING - PLANNING

	FY 2024	FY 2025	FY 2026	FY 2027
Management	2.00	2.00	2.00	2.00
Operations	6.00	6.00	6.00	5.00
	8.00	8.00	8.00	7.00

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DEVELOPMENT SERVICES FUND

BUILDING DIVISION

PURPOSE

Enforces minimum standards to provide a reasonable level of safety, public health, and general welfare by regulating and reviewing the design, construction, quality of materials, use, occupancy, location, and maintenance of all buildings and structures. Applies city ordinances by competent review, enforcement, permitting, and inspection of all building construction, demolition, renovation, or remodeling in the City. Building is a division of Community Development.

GOALS & OBJECTIVES

Provide courteous, prompt, professional, and accurate customer service to residents, builders, developers, and design professionals

*Resident Focused
Economic Development*

Provide accurate record keeping and archiving in compliance with state and city policies

Resident Focused

Automate parcel data

Review parcel and owner information for permits and certificates of occupancy

Automate the DOPL contractor database

PERFORMANCE & WORKLOAD MEASURES

	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Anticipated
# of Dwelling Permits Issued	247	275	350	350
# of Miscellaneous Residential Permits Issued	1,405	1,400	1,400	1,400
% of 1st Reviews for Single Family / Attached Dwelling < 14 Bus Days	100.0%	100.0%	100.0%	100.0%
% of inspections performed within 3 days of request	100.0%	100.0%	100.0%	100.0%

STAFFING - BUILDING

	FY 2024	FY 2025	FY 2026	FY 2027
Management	2.00	2.00	2.00	2.00
Operations	8.00	8.00	8.00	8.00
	10.00	10.00	10.00	10.00

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DEVELOPMENT SERVICES FUND

BUDGET & FINANCIAL HISTORY

	Prior Year Actual FY 2025	Adopted Budget FY 2026	Estimated Actual FY 2026	Annual Budget FY 2027	Year-to-Year Budget Change Increase (Decrease)	
REVENUE						
Building Permits	\$ 3,952,182	\$ 3,500,000	\$ 3,700,000	\$ 4,000,000	\$ 500,000	14%
Inspection & Review Fees	1,096,702	560,000	612,000	610,000	50,000	9%
Planning Fees	403,385	355,000	490,000	490,000	135,000	38%
Miscellaneous Permits and Fees	56,619	46,000	72,500	66,000	20,000	43%
Interest Earnings	16,618	-	2,500	-	-	0%
Transfer from General Fund	-	-	625,000	650,000	650,000	0%
	\$ 5,525,506	\$ 4,461,000	5,502,000	\$ 5,816,000	\$ 1,355,000	30%
EXPENDITURES						
Planning						
Personnel	(1,064,367)	(1,206,644)	(1,231,828)	(1,078,401)	\$ (128,243)	-11%
Operations	(54,975)	(46,450)	(46,200)	(43,450)	(3,000)	-6%
Vehicles & Equipment	(11,852)	(13,000)	(14,784)	-	(13,000)	-100%
Indirect Costs	(225,220)	(248,500)	(248,500)	(237,700)	(10,800)	-4%
	\$ (1,356,413)	\$ (1,514,594)	\$ (1,541,312)	(1,359,551)	\$ (155,043)	-10%
Building						
Personnel	(1,167,943)	(1,220,425)	(1,258,630)	(1,276,433)	\$ 56,008	5%
Operations	(185,483)	(130,775)	(130,025)	(62,725)	(68,050)	-52%
Vehicles and Equipment	(53,986)	(54,700)	(58,021)	(38,700)	(16,000)	-29%
Indirect Costs	(2,559,250)	(2,822,817)	(2,767,076)	(2,997,339)	174,522	6%
	\$ (3,966,662)	\$ (4,228,717)	\$ (4,213,752)	(4,375,197)	\$ 146,480	3%
Net change	\$ 202,431	\$ (1,282,311)	\$ (253,064)	\$ 81,252		
Beginning reserve balance	\$ 57,826	\$ 260,257	\$ 260,257	\$ 7,193		
Net change	202,431	(1,282,311)	(253,064)	81,252		
Ending reserve balance	\$ 260,257	\$ (1,022,054)	\$ 7,193	\$ 88,445		

ADDITIONAL DETAILS

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

Planning

Personnel -11%	Qualifying employees receive a cost of living adjustment of 2% and a merit increase. Transfer Database Mgmt Tech supporting CityWorks back to IT for long-term. Associate Planner position was eliminated in exchange for technology support.
Operations -6%	Memberships, continuing education, certifications, licensing, outsourced studies, meeting and office supplies Planning commission stipend per meeting Board of adjustments stipend per meeting
Vehicles & Equipment -100%	No vehicles needing cost recovery assigned to this department

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DEVELOPMENT SERVICES FUND

ADDITIONAL DETAILS (continued)

Planning (continued)

Indirect Costs Services provided to this department by other funds.

-4% IT services, software cost recovery

Building

Personnel 5% Qualifying employees receive a cost of living adjustment of 2% and a merit increase.

Operations -52% Memberships, licensing, equipment, peer reviews, special reviews, training, supplies, reduced credit card fees for permits, code books

Vehicles & Equipment -29% Replacement and maintenance for vehicles and equipment

Indirect Costs 6% *Costs are for services to both the Planning and Building departments.*
Allocated costs for services such as IT, risk management, safety, liability insurance, project management, financial management, legislative management, and other administrative and technical support.
Costs are evaluated each year based on anticipated demand. See Indirect Cost Allocation for details of departments contributing services.

INDIRECT COST ALLOCATIONS

	FY 2025	FY 2026	FY 2027	Change
Administrative Services	3.00%	3.00%	3.00%	none
City Attorney	20.00%	20.00%	20.00%	none
City Council	25.00%	25.00%	35.00%	10.00%
City Recorder / Customer Service	10.00%	10.00%	10.00%	none
Engineering	35.00%	35.00%	35.00%	none
Facilities	3.00%	3.00%	3.00%	none
GIS	15.00%	15.00%	15.00%	none
Human Resources	3.00%	3.00%	3.00%	none
Mayor's Office	20.00%	20.00%	20.00%	none
Non-Departmental	3.00%	3.00%	3.00%	none
Property Administration	50.00%	50.00%	50.00%	none
Public Affairs	5.00%	5.00%	5.00%	none
Public Services	10.00%	10.00%	10.00%	none
Public Utilities	30.00%	30.00%	30.00%	none
Public Works	5.00%	5.00%	5.00%	none
Fire Marshal	\$ 95,000	\$ 68,000	\$ 65,623	\$ (2,377)
Parks Projects Manager	\$ 13,400	\$ 7,500	\$ 8,000	\$ 500



HIGHLANDS SPECIAL DISTRICT

HIGHLANDS SPECIAL IMPROVEMENT DISTRICT

PURPOSE

The Highlands Special Improvement District was approved to provide landscaping and snow removal services to the area within the district. The service demand is in excess of normal City-provided services.

The Highlands Special Improvement District consists of the following area:

	2026 Budget ERU's	2026 Estimate ERU's	2027 Forecast ERU's	
Residential (Includes both Single-family and Multi-family)	1,686	1,686	1,808	1 ERU = Residential unit
Commercial	179	220	220	1 ERU = 1/4 acre
Undeveloped	120	298	298	1 ERU = 1/4 acre
Exempt	178	178	178	1 ERU = 1/4 acre
	<u>2,163</u>	<u>2,381</u>	<u>2,503</u>	

ERU is defined as equivalent residential unit. One (1) ERU in the District is calculated as 0.25 acres per the agreement.

GOALS & OBJECTIVES

Properly maintain the parks, trails, and open space to enhance the quality of life and safety of the residents that reside in the Highlands SID area. In addition, provide exceptional and friendly customer service to the residents of the Highlands SID area with whom all staff members come in contact. The Highlands SID area is set at a higher service level due to the fees paid by the residents for the enhanced services they receive.

Maintain the parks, trails, and open spaces to meet the following metrics for the Highlands SID area:

*Resident Focused
City Aesthetics*

- Mowing maintenance of all assigned properties weekly during the growing season
- Check irrigation systems three times per season
- Service native areas bi-monthly for weed control during the growing season and mow once annually in November
- Enhanced services include: bi-weekly planter bed maintenance, bush pruning twice annually, one spring clean, one fall clean, turf weed control twice annually, turf fertilization four times annually, and aeration twice annually

Provide safety to the residents of the Highland SID area by conducting safety inspections as well as servicing garbage cans routinely:

*Resident Focused
Sense of Community & City Identity*

- Inspect playgrounds two times per month from April - October and one time per month from November - March
- Service garbage cans weekly

Provide exceptional and friendly customer service to the residents of the Highlands SID area with whom all staff members come in contact

*Resident Focused
Sense of Community & City Identity*

- 48-hour response to customer service work requests during operational hours
- Sidewalk snow removal completed within 24 hours after the storm event stops

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HIGHLANDS SPECIAL IMPROVEMENT DISTRICT

PERFORMANCE AND WORKLOAD MEASURES

	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Forecast
% of time service level schedules met	70%	85%	95%	95%
% of time service schedule met - garbage	85%	95%	100%	100%
% of 48-hr response to service requests during operational hours	100%	100%	100%	100%
% of time snow removal completed w/in 24-hrs post storm	100%	100%	100%	100%

FEE SCHEDULE

DISTRICT RATES

no change for FY2027

	<u>Effective</u> <u>July 1, 2024</u>	<u>Effective</u> <u>July 1, 2025</u>	<u>Effective</u> <u>July 1, 2026</u>
	Per ERU	Per ERU	Per ERU
Residential (per unit per month) Includes both Single-Family and Multi-Family	\$16.00	\$16.00	\$16.00
Commercial (the lesser of per unit or 1/4 acre per year)	\$132.00	\$75.00	\$75.00
Undeveloped (per 1/4 acre per year)	\$45.00	\$49.00	\$49.00

STAFFING

	FY 2024	FY 2025	FY 2026	FY 2027
Management	1.00	1.00	1.00	1.00
Operations	2.00	2.00	2.00	2.00
Seasonal ¹	0.48	0.48	1.00	1.00
	3.48	3.48	4.00	4.00

¹ One FTE is equal to 2,080 hours.

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HIGHLANDS SPECIAL IMPROVEMENT DISTRICT

BUDGET & FINANCIAL HISTORY

	Prior Year Actual FY 2025	Adopted Budget FY 2026	Estimated Actual FY 2026	Annual Budget FY 2027	Year-to-Year Budget Change Increase (Decrease)	
Revenues						
1 Assessments	\$ 373,569	\$ 319,203	\$ 359,556	\$ 382,000	\$ 62,797	20%
2 Other Revenue	3,523	-	132	-	-	0%
3 Transfer from General Fund	78,000	80,000	80,000	76,400	(3,600)	-5%
4	455,092	399,203	439,688	458,400	59,197	15%
Expenditures						
5 Personnel	(242,101)	(308,573)	(233,487)	(301,324)	(7,249)	-2%
6 Operations	(4,059)	(8,450)	(4,550)	(7,900)	(550)	-7%
7 Vehicles & Equipment	(54,648)	(58,300)	(57,909)	(62,500)	4,200	7%
8 Indirect Costs	(18,600)	(22,100)	(22,100)	(28,000)	5,900	27%
9 Construction Projects	(183,972)	-	-	-	-	0%
10 Minor Projects	(17,889)	(25,000)	(25,000)	(25,000)	-	0%
11	(521,269)	(422,423)	(343,046)	(424,724)	2,301	1%
12 Net change	\$ (66,177)	\$ (23,220)	\$ 96,642	\$ 33,676		
13 Beginning reserve balance	\$ 109,910	\$ 43,733	\$ 43,733	\$ 140,375		
14 Net change	\$ (66,177)	\$ (23,220)	\$ 96,642	\$ 33,676		
15 Ending reserve balance	\$ 43,733	\$ 20,513	\$ 140,375	\$ 174,051		

ADDITIONAL DETAILS

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

Personnel -2%	Qualifying employees receive a cost of living adjustment of 2% and a merit increase. Qualifying employees will receive career advancement as approved.
Operations -7%	Landscaping supplies, uniforms, electricity, contract services, training, certifications, credit card fees.
Vehicles & Equipment 7%	Replacement and maintenance for vehicles and equipment Small equipment, tools, etc
Indirect Costs 27%	IT services and equipment. Allocated based on employee count and equipment supported.
Construction Projects 0%	Pavilion, play structure, trail, etc. Projects as funding is available. Next project estimated in FY2031.
Minor Projects 0%	Landscaping

HIGHLANDS SPECIAL IMPR. DISTRICT 5-Year Plan

	FY 2027 Budget	FY 2028 Year 1	FY 2029 Year 2	FY 2030 Year 3	FY 2031 Year 4	FY 2032 Year 5
Assessment increase		2.50%	2.50%	2.50%	2.50%	2.50%
Residential Assessment	\$16.00	\$16.40	\$16.81	\$17.23	\$17.66	\$18.10
REVENUES						
Assessments (80%)	\$ 382,000	\$ 391,550	\$ 401,339	\$ 411,372	\$ 421,657	\$ 432,198
Other	76,400	-	-	-	-	-
Transfer from General Fund (20%)	-	78,310	80,268	82,274	84,331	86,440
	<u>458,400</u>	<u>469,860</u>	<u>481,607</u>	<u>493,647</u>	<u>505,988</u>	<u>518,638</u>
EXPENSES						
Personnel	(301,324)	(313,377)	(325,912)	(338,949)	(352,506)	(366,607)
Operations	(7,900)	(8,137)	(8,381)	(8,633)	(8,892)	(9,158)
Vehicles & Equipment	(62,500)	(64,375)	(66,306)	(68,295)	(70,344)	(72,455)
Indirect Costs	(28,000)	(28,840)	(29,705)	(30,596)	(31,514)	(32,460)
Construction Projects	-	-	-	-	-	-
Minor Projects	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
	<u>(424,724)</u>	<u>(439,729)</u>	<u>(455,305)</u>	<u>(471,473)</u>	<u>(488,257)</u>	<u>(505,679)</u>
NET CHANGE	<u>\$ 33,676</u>	<u>\$ 30,131</u>	<u>\$ 26,302</u>	<u>\$ 22,174</u>	<u>\$ 17,731</u>	<u>\$ 12,958</u>
RESERVES						
Beginning balance	\$ 140,375	\$ 174,051	\$ 204,182	\$ 230,484	\$ 252,658	\$ 270,389
Net change	33,676	30,131	26,302	22,174	17,731	12,958
Ending Balance	<u>\$ 174,051</u>	<u>\$ 204,182</u>	<u>\$ 230,484</u>	<u>\$ 252,658</u>	<u>\$ 270,389</u>	<u>\$ 283,347</u>



KRAFTMAID SPECIAL DISTRICT

KRAFTMAID SPECIAL IMPROVEMENT DISTRICT

FUND PURPOSE

The KraftMaid Special Improvement District was created to manage the taxable portion of debt service on the Series 2008 Tax Increment Bonds issued for improvements in this area per the KraftMaid Participation Agreement. The bonds were issued to fund infrastructure on behalf of the development in the RDA area. This portion of the bonds was paid in full in FY 2019. The tax-exempt portion of these bonds is managed by the Redevelopment Agency (RDA). The balance of this fund will be invested in infrastructure to improve the area.

BUDGET & FINANCIAL HISTORY

		Prior Year Actual FY 2025	Adopted Budget FY 2026	Estimated Actual FY 2026	Annual Budget FY 2027
	Revenues				
1	Interest Earnings	\$ 44,330	\$ -	\$ -	\$ -
2		44,330	-	-	-
3	Net change	\$ 44,330	\$ -	\$ -	\$ -
4	Beginning reserve balance	\$ 925,441	\$ 969,771	\$ 969,771	\$ 969,771
5	Net change	44,330	-	-	-
6	Ending reserve balance	\$ 969,771	\$ 969,771	\$ 969,771	\$ 969,771



CAPITAL PROJECTS FUND

CAPITAL PROJECTS FUND RESERVES

Capital Projects Funds for Roads, Parks, General Capital, Police Impact Fee, and Fire Impact Fee are combined for reporting and audit purposes.

ENDING RESERVES BY RESTRICTION

		Prior Year Actual FY 2025	Adopted Budget FY 2026	Estimated Actual FY 2026	Annual Budget FY 2027
	Restricted Roads				
1	Roads Impact Fee	\$ 7,481,334	\$ 5,528,934	\$ 6,843,634	\$ 7,108,384
2	2021 HB244 - Transportation	3,582,248	-	-	-
3	7800 South (includes 2014 SB139)	1,300,122	-	-	-
	Restricted Parks				
4	Parks Impact Fee	6,347,515	3,296,515	6,813,859	3,984,265
	Series 2024 Sales Tax Revenue Bond Proceeds	13,767,173	-	-	-
	Restricted Public Safety				
5	Police Impact Fees	92,201	192,201	549,701	774,701
6	Fire Impact Fees	(738,193)	(593,193)	(304,193)	(239,193)
7	TOTAL RESTRICTED	31,832,399	8,424,456	13,903,000	11,628,156
	Unrestricted				
8	General Capital	39,303,128	33,329,700	53,079,896	26,906,936
9	TOTAL RESTRICTED	39,303,128	33,329,700	53,079,896	26,906,936
10	TOTAL CAPITAL RESERVES	\$ 71,135,527	\$ 41,754,156	\$ 66,982,896	\$ 38,535,092

COMBINED CAPITAL PROJECTS FUND 5-Year Plan

Capital Projects Funds for Roads, Parks, General Capital, Police Impact Fee, and Fire Impact Fee are combined for reporting and audit purposes.

	FY 2027 Budget	FY 2028 Year 1	FY 2029 Year 2	FY 2030 Year 3	FY 2031 Year 4	FY 2032 Year 5
Ending Balance by Type						
Roads Impact Fee	\$ 7,108,384	\$ 7,582,483	\$ 8,697,483	\$ 9,872,483	\$ 11,047,483	\$ 12,222,483
Parks Impact Fee	3,984,265	4,981,765	4,720,015	4,770,015	4,817,765	4,864,515
Police Impact Fee	774,701	1,174,701	1,562,701	1,962,701	2,012,701	6,437,701
Fire Impact Fee	(239,193)	160,807	548,807	948,807	698,807	123,807
Series 2032 Bond Proceeds	-	-	-	-	-	8,450,000
	11,628,156	13,899,755	15,529,005	17,554,005	18,576,755	32,098,505
Roads CIP	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)
Parks CIP	3,701,650	3,701,650	3,701,650	3,701,650	3,701,650	3,701,650
General CIP	23,705,286	16,744,714	13,521,714	11,170,714	8,881,714	6,555,714
	26,906,936	19,946,364	16,723,364	14,372,364	12,083,364	9,757,364
Total Combined	\$ 38,535,092	\$ 33,846,119	\$ 32,252,369	\$ 31,926,369	\$ 30,660,119	\$ 41,855,869

ROADS CAPITAL PROJECTS FUND

Combined with Parks, General Capital, Police Impact Fee, and Fire Impact Fee Funds for reporting and audit purposes.

FUND PURPOSE

The purpose of the Roads Capital Projects Fund is to account for the collection and use of road impact fees as well as other road capital projects.

BUDGET & FINANCIAL HISTORY

	Prior Year Actual FY 2025	Adopted Budget FY 2026	Estimated Actual FY 2026	Annual Budget FY 2027
Revenues				
1 Road Impact Fees	\$ 1,254,668	\$ 1,400,000	\$ 2,000,000	\$ 2,000,000
2 Other Government Contributions	9,097,797	3,571,366	3,571,366	2,000,000
3 Other Revenue	856,060	-	450,000	-
4	11,208,524	4,971,366	6,021,366	4,000,000
Expenditures				
5 Maintenance	1,830	-	-	(200,000)
6 Studies & Plans	(45,992)	(415,000)	(296,300)	(330,000)
7 Property Acquisition	(1,453,521)	-	-	-
8 Construction Projects	(8,354,420)	(11,582,474)	(8,400,474)	(18,350,000)
9 Developer Reimbursements	(381,363)	(540,000)	-	-
10 Indirect Costs	-	-	-	-
11	(10,233,466)	(12,537,474)	(8,696,774)	(18,880,000)
Transfers In (Out)				
12 Interfund Transfer from General CIP Fund	-	3,426,871	-	13,395,042
13 Transfer to Class C Roads	-	(3,586,618)	(3,586,618)	-
14	-	(159,747)	(3,586,618)	13,395,042
15 Net change	\$ 975,058	\$ (7,725,855)	\$ (6,262,026)	\$ (1,484,958)
16 Beginning reserve balance	\$ 13,380,310	\$ 14,355,368	\$ 14,355,368	\$ 8,093,342
17 Net change	975,058	(7,725,855)	(6,262,026)	(1,484,958)
18 Ending reserve balance	\$ 14,355,368	\$ 6,629,513	\$ 8,093,342	\$ 6,608,384

Ending reserves by type

Roads Impact Fee	\$ 7,481,334	\$ 5,528,934	\$ 6,843,634	\$ 7,108,384
7800 South (includes 2014 SB139)	1,300,122	-	-	-
Roads General	5,573,912	1,100,579	1,249,708	(500,000)
	\$ 14,355,368	\$ 6,629,513	\$ 8,093,342	\$ 6,608,384

IMPACT FEES ON-HAND

FY 2021	\$ 331,697	\$ -	\$ -	\$ -
FY 2022	2,567,334	-	261,330	-
FY 2023	1,544,051	490,681	1,544,051	70,131
FY 2024	1,437,631	1,437,631	1,437,631	1,437,631
FY 2025	1,600,622	1,600,622	1,600,622	1,600,622
FY 2026		2,000,000	2,000,000	2,000,000
FY 2027				2,000,000
	\$ 7,481,335	\$ 5,528,934	\$ 6,843,634	\$ 7,108,384

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ROADS CAPITAL PROJECTS FUND

Combined with Parks, General Capital, Police Impact Fee, and Fire Impact Fee Funds for reporting and audit purposes.

ADDITIONAL DETAILS

The following provides detail related to the budget category and the amounts included in the budget.

Revenue

Road Impact Fees	Impact fees from development	\$2,000,000
Other Gov't Contributions	2026 SB242 Line 3118 6700 West 9000 South & NBH	\$2,000,000
Interfund Transfer	Transfer from General Capital Projects Fund	\$13,395,042

TOTAL \$17,395,042

Expenditures

Maintenance	Bridge repair and maintenance	\$200,000
Studies & Plans	7800 S 1100 West Bridge Feasibility Study	\$180,000
	Pavement PCI Analysis (every 3 yrs)	\$100,000
	Other studies	\$50,000
		<u>\$330,000</u>
Construction Projects	1300 West Phase II	\$5,300,000
	1300 West Phase III	\$3,000,000
	1300 West Wall Neighborhood Improvements	\$500,000
	2200 West Canal Road widening and repair	\$1,400,000
	6700 West 9000 South - New Bingham Hwy	\$2,000,000
	9000 South New Bingham Connection	\$1,900,000
	Active Transportation Projects	\$300,000
	Pedestrian Bridge - 7800 S 1100 West (UDOT)	\$175,000
	Roundabout - 5490 W 7800 South Roundabout	\$150,000
	Roundabout - 8200 South 6700 West Roundabout	\$1,100,000
	Sidewalks - Sugar Factory Rd	\$1,600,000
	Sidewalks - 7000 South 2700 West	\$350,000
	Traffic Signal installation	\$325,000
	Trail - Center Park Drive	\$250,000
		<u>\$18,350,000</u>

TOTAL \$18,880,000

ROADS CAPITAL PROJECTS FUND 5-Year Plan

Combined with Parks, General Capital, Police Impact Fee, and Fire Impact Fee Funds for reporting and audit purposes.

	FY 2027 Budget	FY 2028 Year 1	FY 2029 Year 2	FY 2030 Year 3	FY 2031 Year 4	FY 2032 Year 5
Revenues						
Road Impact Fees	\$ 2,000,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
Other Government Contributio	2,000,000	-	-	-	-	-
Other Revenue	-	-	-	-	-	-
Transfer In - General Fund	-	-	-	-	-	-
Transfer In - Class C Roads	-	-	-	-	-	-
	4,000,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Expenditures						
Maintenance	(200,000)	-	-	-	-	-
Studies & Plans	(330,000)	(50,000)	(160,000)	(150,000)	(50,000)	(50,000)
Property Acquisition	-	-	-	-	-	-
Construction Projects	(18,350,000)	(4,537,473)	(625,000)	(625,000)	(625,000)	(625,000)
Developer Reimbursements	-	-	-	-	-	-
Indirect Costs	-	-	-	-	-	-
	(18,880,000)	(4,587,473)	(785,000)	(775,000)	(675,000)	(675,000)
Transfers In (Out)						
Interfund Transfer from Gen. C	13,395,042	3,561,572	400,000	450,000	350,000	350,000
Transfer to Class C Roads	-	-	-	-	-	-
	13,395,042	3,561,572	400,000	450,000	350,000	350,000
Net change	\$ (1,484,958)	\$ 474,099	\$ 1,115,000	\$ 1,175,000	\$ 1,175,000	\$ 1,175,000
RESERVES						
Beginning balance	\$ 8,093,342	\$ 6,608,384	\$ 7,082,483	\$ 8,197,483	\$ 9,372,483	\$ 10,547,483
Net change	(1,484,958)	474,099	1,115,000	1,175,000	1,175,000	1,175,000
Ending balance	\$ 6,608,384	\$ 7,082,483	\$ 8,197,483	\$ 9,372,483	\$ 10,547,483	\$ 11,722,483
Ending Balance by Type						
Roads Impact Fee	\$ 7,108,384	\$ 7,582,483	\$ 8,697,483	\$ 9,872,483	\$ 11,047,483	\$ 12,222,483
Roads General	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)
	\$ 6,608,384	\$ 7,082,483	\$ 8,197,483	\$ 9,372,483	\$ 10,547,483	\$ 11,722,483

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ROADS CAPITAL PROJECTS FUND 5-Year Plan

Combined with Parks, General Capital, Police Impact Fee, and Fire Impact Fee Funds for reporting and audit purposes.

PROJECT DETAILS

	FY 2027 Budget	FY 2028 Year 1	FY 2029 Year 2	FY 2030 Year 3	FY 2031 Year 4	FY 2032 Year 5
Maintenance (425050)						
Bridge repair and maintenance	200,000					
	200,000	-	-	-	-	-
Studies & Plans (431000 Prof & Tech)						
Transportation Master Plan			100,000			
Impact Fee Study			10,000			
7800 S 1100 West Bridge Feasibility Study	180,000					
Pavement PCI Analysis 3-yr	100,000			100,000		
Other Studies (grant match, etc)	50,000	50,000	50,000	50,000	50,000	50,000
	330,000	50,000	160,000	150,000	50,000	50,000
Projects						
1300 West: Phase II 7800-9000 S	5,300,000					
1300 West: Phase III 6200-7800 S (2024 HB502)	3,000,000	3,211,572				
1300 West Wall Neighborhood Improvements	500,000					
2200 West Canal Road Widening and repair	1,400,000					
5490 W 7800 South Roundabout	150,000	700,901				
6700 West 9000-NBH (2026SB242 line 3118)	2,000,000					
8200 South 6700 West Roundabout	1,100,000					
9000 South NBH Connection	1,900,000					
Active Transportation Projects	300,000	300,000	300,000	300,000	300,000	300,000
Pedestrian Bridge 7800 S Jordan River (1100 W)	175,000					
Sidewalk - Sugar Factory	1,600,000					
Sidewalk - 7000 South 2700 West	350,000					
Traffic Signal Installation	325,000	325,000	325,000	325,000	325,000	325,000
Trail - Center Park Drive	250,000					
	18,350,000	4,537,473	625,000	625,000	625,000	625,000
	\$ 18,880,000	\$ 4,587,473	\$ 785,000	\$ 775,000	\$ 675,000	\$ 675,000

PARKS CAPITAL PROJECTS FUND

Combined with Roads, General Capital, Police Impact Fee, and Fire Impact Fee Funds for reporting and audit purposes.

FUND PURPOSE

The purpose of the Parks Capital Projects Fund is to account for capital projects related to parks and City grounds.

BUDGET & FINANCIAL HISTORY

	Prior Year Actual FY 2025	Adopted Budget FY 2026	Estimated Actual FY 2026	Annual Budget FY 2027
Revenues				
1 Park Impact Fees	\$ 1,662,841	\$ 1,000,000	\$ 2,000,000	\$ 2,000,000
2 Other Government Contributions	1,527,436	4,651,650	4,651,650	3,501,650
3 Bond Proceeds	13,564,764	-	-	-
4 Other Revenue	1,263,054	150,000	1,300,000	150,000
5	18,018,096	5,801,650	7,951,650	5,651,650
Expenditures				
6 Maintenance	(927,520)	(1,838,000)	(1,833,000)	(1,610,000)
7 Professional & Tech Svcs	(34,392)	-	(16,000)	(100,000)
8 Construction Projects	(4,444,251)	(16,350,000)	(5,807,656)	(12,877,344)
9 Park Upgrades	-	-	-	(180,000)
10 Big Bend Project	(84,461)	(3,501,650)	-	(3,501,650)
11 Debt Service	(1,146,127)	(951,000)	(951,000)	(952,250)
12	(6,636,750)	(22,640,650)	(8,607,656)	(19,221,244)
Transfers in (out)				
13 Transfer In - General Fund	-	-	-	-
14 Interfund Transfer from General CIP Fund	-	2,906,872	-	2,994,069
15	-	2,906,872	-	2,994,069
16 Net change	\$ 11,381,345	\$ (13,932,128)	\$ (656,006)	\$ (10,575,525)
17 Beginning reserve balance	\$ 7,536,100	\$ 18,917,446	\$ 18,917,446	\$ 18,261,440
18 Net change	11,381,345	(13,932,128)	(656,006)	(10,575,525)
19 Ending reserve balance	\$ 18,917,446	\$ 4,985,318	\$ 18,261,440	\$ 7,685,915

Ending reserves by type

Parks Impact Fee	\$ 6,347,515	\$ 3,296,515	\$ 6,813,859	\$ 3,984,265
Series 2024 Sales Tax Revenue Bonds	13,767,173	-	-	-
Parks General	(1,197,242)	1,688,803	11,447,581	3,701,650
	\$ 18,917,446	\$ 4,985,318	\$ 18,261,440	\$ 7,685,915

IMPACT FEES ON-HAND

FY 2021	\$ 923,849	\$ -	\$ -	\$ -
FY 2022	2,004,876	-	517,725	-
FY 2023	710,770	-	710,770	-
FY 2024	970,690	-	970,690	-
FY 2025	1,737,330	1,296,515	1,737,330	-
FY 2026		2,000,000	2,000,000	1,984,265
FY 2027				2,000,000
	\$ 6,347,515	\$ 3,296,515	\$ 5,936,515	\$ 3,984,265

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PARKS CAPITAL PROJECTS FUND

Combined with Roads, General Capital, Police Impact Fee, and Fire Impact Fee Funds for reporting and audit purposes.

ADDITIONAL DETAILS

The following provides detail related to the budget category and the amounts included in the budget.

Revenue

Park Impact Fees	Impact fees from new development permits	\$2,000,000
Donations	Rio Tinto for Wheels Park	\$150,000
Other Gov't Contributions	America the Beautiful Grant - Big Bend	\$3,000,000
	Other Big Bend Grants	\$501,650
		<u>\$3,501,650</u>
Interfund Transfer	Transfer from General Capital Projects Fund	\$2,994,069

TOTAL

\$8,645,719

Expenditures

Maintenance	Maintenance	\$750,000
	Arterial Beautification	\$125,000
	Minor Projects	\$50,000
	Tree replacement program	\$125,000
	Parking lots	\$100,000
	City signage	\$100,000
	Ron Wood Cleanup (RMP corridor)	\$150,000
	Landscaping - 8600 S 6400 W	\$150,000
	Fire Station Landscaping	\$60,000
		<u>\$1,610,000</u>
Professional & Technical Services	Rodeo Area Land Use Study	\$100,000
Park Updates	Plum Creek Park extension (design)	\$80,000
	Vista West Trail extension/connection	\$100,000
	Jordan River Trail Lighting (grant not received)	\$0
		<u>\$180,000</u>
Construction Projects	Ron Wood Wheels Park - Donations	\$150,000
	Ron Wood Wheels Park	\$877,344
	Ron Wood Multi-purpose Fields	\$8,000,000
	Ron Wood Park Irrigation Pond	\$1,100,000
	9000 South Entryway Landscaping	\$500,000
	Dog Park (east-side)	\$250,000
	Veterans Memorial Park	\$2,000,000
		<u>\$12,877,344</u>

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PARKS CAPITAL PROJECTS FUND

Combined with Roads, General Capital, Police Impact Fee, and Fire Impact Fee Funds for reporting and audit purposes.

ADDITIONAL DETAILS (continued)

Big Bend	America the Beautiful	\$3,000,000
Project (grant-	Other grants	\$501,650
funded)		<u>\$3,501,650</u>
Debt Service	Series 2024 bonds	\$952,250

TOTAL \$19,221,244

PARKS CAPITAL PROJECTS FUND 5-Year Plan

Combined with Roads, General Capital, Police Impact Fee, and Fire Impact Fee Funds for reporting and audit purposes.

	FY 2027 Budget	FY 2028 Year 1	FY 2029 Year 2	FY 2030 Year 3	FY 2031 Year 4	FY 2032 Year 5
Revenues						
Park Impact Fees	\$ 2,000,000	\$ 2,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Other Government Contributions	3,501,650	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-
Other Revenue	150,000	-	-	-	-	-
Transfer In - General Fund	-	-	-	-	-	-
Interfund Transfer from General CIF	2,994,069	2,360,000	1,250,000	1,150,000	1,150,000	1,150,000
	<u>8,645,719</u>	<u>4,360,000</u>	<u>2,250,000</u>	<u>2,150,000</u>	<u>2,150,000</u>	<u>2,150,000</u>
Expenditures						
Maintenance	(1,610,000)	(2,310,000)	(1,250,000)	(1,150,000)	(1,150,000)	(1,150,000)
Professional & Tech Svcs	(100,000)	(100,000)	(10,000)	-	-	-
Construction Projects	(12,877,344)	-	(300,000)	-	-	-
Park Upgrades	(180,000)	-	-	-	-	-
Big Bend Project	(3,501,650)	-	-	-	-	-
Debt Service	(952,250)	(952,500)	(951,750)	(950,000)	(952,250)	(953,250)
	<u>(19,221,244)</u>	<u>(3,362,500)</u>	<u>(2,511,750)</u>	<u>(2,100,000)</u>	<u>(2,102,250)</u>	<u>(2,103,250)</u>
Net change	<u>\$ (10,575,525)</u>	<u>\$ 997,500</u>	<u>\$ (261,750)</u>	<u>\$ 50,000</u>	<u>\$ 47,750</u>	<u>\$ 46,750</u>
RESERVES						
Beginning balance	\$ 18,261,440	\$ 7,685,915	\$ 8,683,415	\$ 8,421,665	\$ 8,471,665	\$ 8,519,415
Net change	(10,575,525)	997,500	(261,750)	50,000	47,750	46,750
Ending balance	<u>\$ 7,685,915</u>	<u>\$ 8,683,415</u>	<u>\$ 8,421,665</u>	<u>\$ 8,471,665</u>	<u>\$ 8,519,415</u>	<u>\$ 8,566,165</u>
Ending Balance by Type						
Parks Impact Fee	\$ 3,984,265	\$ 4,981,765	\$ 4,720,015	\$ 4,770,015	\$ 4,817,765	\$ 4,864,515
Series 2024 Sales Tax Revenue Bonds	-	-	-	-	-	-
Parks General	3,701,650	3,701,650	3,701,650	3,701,650	3,701,650	3,701,650
	<u>\$ 7,685,915</u>	<u>\$ 8,683,415</u>	<u>\$ 8,421,665</u>	<u>\$ 8,471,665</u>	<u>\$ 8,519,415</u>	<u>\$ 8,566,165</u>

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PARKS CAPITAL PROJECTS FUND 5-Year Plan

Combined with Roads, General Capital, Police Impact Fee, and Fire Impact Fee Funds for reporting and audit purposes.

PROJECT DETAILS

	FY 2027 Budget	FY 2028 Year 1	FY 2029 Year 2	FY 2030 Year 3	FY 2031 Year 4	FY 2031 Year 5
Maintenance						
Maintenance	750,000	750,000	750,000	750,000	750,000	750,000
Arterial Beautification	125,000	125,000	125,000	125,000	125,000	125,000
Minor Projects	50,000	50,000	50,000	50,000	50,000	50,000
Tree replacement program	125,000	125,000	125,000	125,000	125,000	125,000
Parking lots	100,000	100,000	100,000			
City signage	100,000	100,000	100,000	100,000	100,000	100,000
Ron Wood Cleanup (RMP corridor)	150,000					
Airport Soccer Complex Transition		1,000,000				
Landscaping - 8600 S 6400 W	150,000					
Fire Station Landscaping	60,000	60,000				
	1,610,000	2,310,000	1,250,000	1,150,000	1,150,000	1,150,000
Studies & Plans						
Parks Master Plan		100,000				
Impact Fee Plan			10,000			
Rodeo Area Land Use Study	100,000					
	100,000	100,000	10,000	-	-	-
Park Upgrades						
Plum Creek Park extension (design)	80,000					
Vista West Trail extension/connection	100,000					
Jordan River Trail Lighting (grant match)	-					
	180,000	-	-	-	-	-
Projects						
Maple Hills Park			300,000			
Ron Wood Wheels Park - Donations	150,000					
Ron Wood Wheels Park	877,344					
Ron Wood Park - Multi-purpose Fields	8,000,000					
Ron Wood Park - Irrigation Pond	1,100,000					
9000 South Entryway landscaping	500,000					
Dog Park (east-side)	250,000					
Veterans Memorial Park	2,000,000					
	12,877,344	-	300,000	-	-	-
Big Bend						
Jordan River Big Bend Project	3,501,650					
	3,501,650	-	-	-	-	-
Debt Service						
Series 2024 Bond	952,250	952,500	951,750	950,000	952,250	953,250
	952,250	952,500	951,750	950,000	952,250	953,250
Total Expenditures	\$ 19,221,244	\$ 3,362,500	\$ 2,511,750	\$ 2,100,000	\$ 2,102,250	\$ 2,103,250

GENERAL CAPITAL PROJECTS FUND

Combined with Roads, Parks, Police Impact Fee, and Fire Impact Fee Funds for reporting and audit purposes.

FUND PURPOSE

The purpose of the General Capital Projects Fund is to account for capital projects excluding parks and streets.

BUDGET & FINANCIAL HISTORY

	Prior Year Actual FY 2025	Adopted Budget FY 2026	Estimated Actual FY 2026	Annual Budget FY 2027
Revenues				
1 Other Government Contributions	\$ 2,200,000	\$ -	\$ -	\$ -
2 Other Revenue	2,528,120	508,050	1,415,000	215,000
3	4,728,120	508,050	1,415,000	215,000
Expenditures				
4 Maintenance	(543,947)	(1,015,000)	-	(1,110,000)
5 Professional & Technical	(45,000)	-	-	-
6 Neighborhood Improvements	(1,800)	(100,000)	(100,000)	(100,000)
7 Construction Projects	(7,925,470)	(725,000)	(1,200,000)	(50,000)
8 Equipment	(575,333)	(890,000)	(890,000)	(99,000)
9	(9,091,551)	(2,730,000)	(2,190,000)	(1,359,000)
Transfers in (out)				
10 Transfer from the General Fund	8,503,318	587,305	2,648,901	855,790
11 Transfer between CIP Funds	(939,700)	(6,333,743)	-	(16,389,111)
	7,563,618	(5,746,438)	2,648,901	(15,533,321)
12 Net change	\$ 3,200,187	\$ (7,968,388)	\$ 1,873,901	\$ (16,677,321)
13 Beginning reserve balance	\$ 35,308,519	\$ 38,508,706	\$ 38,508,706	\$ 40,382,607
14 Net change	3,200,187	(7,968,388)	1,873,901	(16,677,321)
15 Ending reserve balance	\$ 38,508,706	\$ 30,540,318	\$ 40,382,607	\$ 23,705,286

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GENERAL CAPITAL PROJECTS FUND

Combined with Roads, Parks, Police Impact Fee, and Fire Impact Fee Funds for reporting and audit purposes.

ADDITIONAL DETAILS

The following provides detail related to the budget category and the amounts included in the budget.

Revenue

Other Revenue	Interest from loan to Water Fund	\$90,000
	Interest from loan to Sewer Fund	\$125,000
		<u>\$215,000</u>
Transfer from General Fund	One-time funds transfer	\$855,790
TOTAL		<u>\$1,070,790</u>

Expenditures

Maintenance	Animal Shelter	\$45,000
	Parking lot maintenance	\$100,000
	Fire Station 52 & 53 HVAC replacement	\$100,000
	Justice Center	\$80,000
	Senior Center	\$250,000
	Other building maintenance	\$350,000
	Public Works Workspace Improvements	\$35,000
	Parks Restrooms (managed by Facilities)	<u>\$150,000</u>
		\$1,110,000
Equipment	Police - Public Order Equipment	\$25,000
	Fire - Thermal Imaging Cameras	\$34,000
	Senior Center Kitchen Equipment	<u>\$40,000</u>
		\$99,000
Neighborhood Improvements	Support of the neighborhood improvement efforts <i>Community Preservation</i>	\$100,000
Construction Projects	Public Safety Logistics Building (project postponed)	\$0
	Public Art Program	<u>\$50,000</u>
		\$50,000
TOTAL		<u>\$1,359,000</u>

GENERAL CAPITAL PROJECTS FUND 5-Year Plan

Combined with Roads, Parks, Police Impact Fee, and Fire Impact Fee Funds for reporting and audit purposes.

	FY 2027 Budget	FY 2028 Year 1	FY 2029 Year 2	FY 2030 Year 3	FY 2031 Year 4	FY 2032 Year 5
Revenue						
Other Government Contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Revenue	215,000	325,000	141,000	113,000	75,000	38,000
Transfer from General Fund	855,790	-	-	-	-	-
Expenditures						
Maintenance	(1,110,000)	(1,150,000)	(1,500,000)	(650,000)	(650,000)	(650,000)
Professional & Technical	-	-	-	-	-	-
Neighborhood Improvements	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
Construction Projects	(50,000)	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)
Equipment	(99,000)	(39,000)	(39,000)	(39,000)	(39,000)	(39,000)
Interfund CIP Transfer	(16,389,111)	(5,921,572)	(1,650,000)	(1,600,000)	(1,500,000)	(1,500,000)
Net change	\$ (16,677,321)	\$ (6,960,572)	\$ (3,223,000)	\$ (2,351,000)	\$ (2,289,000)	\$ (2,326,000)

RESERVES

Beginning balance	\$ 40,382,607	\$ 23,705,286	\$ 16,744,714	\$ 13,521,714	\$ 11,170,714	\$ 8,881,714
Net change	(16,677,321)	(6,960,572)	(3,223,000)	(2,351,000)	(2,289,000)	(2,326,000)
Ending balance	\$ 23,705,286	\$ 16,744,714	\$ 13,521,714	\$ 11,170,714	\$ 8,881,714	\$ 6,555,714

	FY 2027 Budget	FY 2028 Year 1	FY 2029 Year 2	FY 2030 Year 3	FY 2031 Year 4	FY 2032 Year 5
Maintenance						
Animal Shelter	45,000	25,000				
Justice Center	80,000	60,000				
Parking lots	100,000	150,000	150,000	150,000	150,000	150,000
Fire Stations	100,000					
Other Maintenance	350,000	665,000	1,200,000	350,000	350,000	350,000
Parks Restrooms	150,000	150,000	150,000	150,000	150,000	150,000
Public Works Improvements	35,000					
Senior Center	250,000	100,000				
Neighborhood Projects	100,000	100,000	100,000	100,000	100,000	100,000
	1,210,000	1,250,000	1,600,000	750,000	750,000	750,000

Projects

Justice Center Finishing						
Public Art program	50,000	75,000	75,000	75,000	75,000	75,000
Public Safety Logistics Bldg	-					
	50,000	75,000	75,000	75,000	75,000	75,000

Equipment

Equipment - Fire	34,000					
Equipment - Police	25,000	39,000	39,000	39,000	39,000	39,000
Equipment - Community Arts Center						
Equipment - Sr Center	40,000					
Equipment - GIS						
Equipment - Custodial						
Equipment - Public Works						
	99,000	39,000	39,000	39,000	39,000	39,000

Total Expenditures	1,359,000	1,364,000	1,714,000	864,000	864,000	864,000

POLICE IMPACT FEE FUND

Combined with Roads, Parks, General Capital, and Fire Impact Fee Funds for reporting and audit purposes.

FUND PURPOSE

The purpose of the Police Impact Fee Fund is to account for the collection and use of the police impact fee. The fee is collected from new development and is used to construct and purchase additional police facilities including land and substations.

BUDGET & FINANCIAL HISTORY

	Prior Year Actual FY 2025	Adopted Budget FY 2026	Estimated Actual FY 2026	Annual Budget FY 2027
Revenues				
1 Police Impact Fee	\$ 213,490	\$ 100,000	\$ 450,000	\$ 400,000
2 Interest Earnings (expense)	(711)	-	7,500	-
3	212,779	100,000	457,500	400,000
Expenditures				
4 Professional & Technical Services	-	-	-	-
Land & Building	-	-	-	(175,000)
5 Debt Service	-	-	-	-
6	-	-	-	(175,000)
7 Net change	\$ 212,779	\$ 100,000	\$ 457,500	\$ 225,000
8 Beginning reserve balance	\$ (120,578)	\$ 92,201	\$ 92,201	\$ 549,701
9 Net change	212,779	100,000	457,500	225,000
10 Ending reserve balance	\$ 92,201	\$ 192,201	\$ 549,701	\$ 774,701

IMPACT FEES ON-HAND

Year Collected	As of 6/30/2025	As of 6/30/2026	As of 6/30/2027
FY 2025	\$92,201	\$92,201	
FY 2026		457,500	374,701
FY 2027			400,000
	\$ 92,201	\$ 549,701	\$ 774,701

POLICE IMPACT FEE FUND 5-Year Plan

Combined with Roads, Parks, General Capital, and Fire Impact Fee Funds for reporting and audit purposes.

	FY 2027 Budget	FY 2028 Year 1	FY 2029 Year 2	FY 2030 Year 3	FY 2031 Year 4	FY 2032 Year 5
Revenue	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000
Bond Proceeds						6,300,000
Expenditures						
Professional & Technical Svcs	-	-	(12,000)	-	-	-
Debt Service	-	-	-	-	-	(525,000)
West-side Police Substation	(175,000)	-	-	-	(350,000)	(1,750,000)
Net change	\$ 225,000	\$ 400,000	\$ 388,000	\$ 400,000	\$ 50,000	\$ 4,425,000

RESERVES

Beginning balance	\$ 549,701	\$ 774,701	\$ 1,174,701	\$ 1,562,701	\$ 1,962,701	\$ 2,012,701
Net change	\$ 225,000	\$ 400,000	\$ 388,000	\$ 400,000	\$ 50,000	\$ 4,425,000
Ending balance	\$ 774,701	\$ 1,174,701	\$ 1,562,701	\$ 1,962,701	\$ 2,012,701	\$ 6,437,701

	FY 2027 Budget	FY 2028 Year 1	FY 2029 Year 2	FY 2030 Year 3	FY 2031 Year 4	FY 2032 Year 5
Studies & Plans						
Impact Fee Study	-	-	12,000	-	-	-
	-	-	12,000	-	-	-
Debt Service						
Series 2031 Bond	-	-	-	-	-	525,000
	-	-	-	-	-	525,000
Fire Station 56 / Police Substation (Future)						
Property acquisition, design and construction (35%)	175,000	-	-	-	350,000	1,750,000
	175,000	-	-	-	350,000	1,750,000
Total Expenditures	175,000	-	12,000	-	350,000	2,275,000

FIRE IMPACT FEE FUND

Combined with Roads, Parks, General Capital, and Police Impact Fee Funds for reporting and audit purposes.

FUND PURPOSE

The purpose of the Fire Impact Fee Fund is to account for the collection and use of the fire impact fee. The fee is collected from new development and is used to construct and purchase additional fire facilities including land, fire stations, and equipment valued at over \$100,000 per unit.

BUDGET & FINANCIAL HISTORY

	Prior Year Actual FY 2025	Adopted Budget FY 2026	Estimated Actual FY 2026	Annual Budget FY 2027
Revenues				
1 Fire Impact Fee	\$ 208,154	\$ 175,000	\$ 450,000	\$ 400,000
2 Interest Earnings (expense)	(38,625)	(30,000)	(16,000)	(10,000)
3	169,529	145,000	434,000	390,000
Expenditures				
4 Professional & Technical Svcs	-	-	-	-
5 Land and Building Purchases	-	-	-	(325,000)
6 Debt Service	-	-	-	-
7	-	-	-	(325,000)
8 Net change	\$ 169,529	\$ 145,000	\$ 434,000	\$ 65,000
9 Beginning reserve balance	\$ (907,722)	\$ (738,193)	\$ (738,193)	\$ (304,193)
10 Net change	169,529	145,000	434,000	65,000
11 Ending reserve balance	\$ (738,193)	\$ (593,193)	\$ (304,193)	\$ (239,193)

IMPACT FEES ON-HAND

There are no impact fees on-hand.

FIRE IMPACT FEE FUND 5-Year Plan

Combined with Roads, Parks, General Capital, and Police Impact Fee Funds for reporting and audit purposes.

	FY 2027 Budget	FY 2028 Year 1	FY 2029 Year 2	FY 2030 Year 3	FY 2031 Year 4	FY 2032 Year 5
Revenue	\$ 390,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000
Bond Proceeds (65%)						11,700,000
Expenditures						
Professional & Technical Svcs	-	-	(12,000)	-	-	-
Debt Service	-	-	-	-	-	(975,000)
Fire Station 56	(325,000)	-	-	-	(650,000)	(3,250,000)
Net change	\$ 65,000	\$ 400,000	\$ 388,000	\$ 400,000	\$ (250,000)	\$ 7,875,000

RESERVES

Beginning balance	\$ (304,193)	\$ (239,193)	\$ 160,807	\$ 548,807	\$ 948,807	\$ 698,807
Net change	65,000	400,000	388,000	400,000	(250,000)	7,875,000
Ending balance	\$ (239,193)	\$ 160,807	\$ 548,807	\$ 948,807	\$ 698,807	\$ 8,573,807

Ending Balance by Type

Fire Impact Fee	\$ (239,193)	\$ 160,807	\$ 548,807	\$ 948,807	\$ 698,807	\$ 123,807
Series 2032 Bonds	-	-	-	-	-	8,450,000
	\$ (239,193)	\$ 160,807	\$ 548,807	\$ 948,807	\$ 698,807	\$ 8,573,807

	FY 2027 Budget	FY 2028 Year 1	FY 2029 Year 2	FY 2030 Year 3	FY 2031 Year 4	FY 2032 Year 5
Studies & Plans						
Impact Fee Study	-	-	12,000	-	-	-
	-	-	12,000	-	-	-
Debt Service						
Series 2031 Bond	-	-	-	-	-	975,000
	-	-	-	-	-	975,000
Fire Station 56 / Police Substation (Future)						
Property acquisition, design and construction (65%)	325,000	-	-	-	650,000	3,250,000
	325,000	-	-	-	650,000	3,250,000
Total Expenditures	325,000	-	12,000	-	650,000	4,225,000



COMMUNITY DEVELOPMENT BLOCK GRANT FUND

COMMUNITY DEVELOPMENT BLOCK GRANT

Due to the timing of the budget process and the uncertainty of federal funding, the Mayor's Budget will not include a proposed budget for CDBG. A budget will be proposed to the Council for consideration as soon as more information is available.

FUND PURPOSE

The Community Development Block Grant Program provides annual grants on a formula basis to states, cities, and counties to develop viable urban communities by providing decent housing and a suitable living environment, and by expanding economic opportunities, principally for low- and moderate-income persons. The program is authorized under Title 1 of the Housing and Community Development Act of 1974.

The City of West Jordan is considered an entitlement city which means it directly reports to the federal Department of Housing and Urban Development and receives a direct distribution of funds, and is administered by the City's Community Development Department.

COMMUNITY DEVELOPMENT BLOCK GRANT

Due to the timing of the budget process and the uncertainty of federal funding, the Mayor's Budget will not include a proposed budget for CDBG. A budget will be proposed to the Council for consideration as soon as more information is available.

BUDGET & FINANCIAL HISTORY

	Prior Year Actual FY 2025	Adopted Budget FY 2026	Estimated Actual FY 2026	Annual Budget FY 2027
Revenue				
1 Community Development Block Grant	\$ 850,064	\$ 885,431	\$ 885,431	\$ -
2	850,064	885,431	885,431	-
Expenditures				
<i>Administration (up to 20%)</i>				
3 Administration	(79,783)	(98,260)	(98,260)	(6,925)
<i>Public Services (up to 15%)</i>				
5 Travelers Aid	(17,018)	(15,000)	(15,000)	-
6 Legal Aid Society	(17,867)	(20,000)	(20,000)	-
7 South Valley Sanctuary	(31,530)	(30,000)	(30,000)	-
<i>Other Programs</i>				
9 Assist Inc	(200,000)	(248,044)	(248,044)	-
10 Economic Development	(12,663)	(80,000)	(80,000)	-
11 Housing Rehabilitation	(51,119)	(150,000)	-	-
12 Downpayment Assistance	(2,067)	-	-	-
13 Neighborhood Improvements	(442,983)	(244,127)	(394,127)	-
	(855,031)	(885,431)	(885,431)	(6,925)
14 Net change	(4,967)	-	-	(6,925)
15 Beginning reserve balance	\$ 483,336	\$ 478,369	\$ 478,369	\$ 478,369
16 Net change	(4,967)	-	-	(6,925)
17 Ending reserve balance	\$ 478,369	\$ 478,369	\$ 478,369	\$ 471,444

ADDITIONAL DETAILS

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

Administration CDBG management and coordination
Housing Revolving loan program serving qualified residents Rehabilitation
Neighborhood Improvements in low- to moderate- income neighborhoods Improvements



GRANTS FUND

GRANTS FUND

BUDGET & FINANCIAL HISTORY

	Prior Year Actual FY 2025	Adopted Budget FY 2026	Estimated Actual FY 2026	Annual Budget FY 2027
Program Revenues				
1 Fire Grants	\$ 122,113	\$ -	\$ 5,000	\$ -
2 Police Grants	146,061	-	152,000	-
3 Misc Intergovernmental Rev	225,472	-	50,000	-
4 Donations	5,807	-	-	-
5 Total Revenues	499,453	-	207,000	-
Expenditures				
Fire Department				
6 Overtime	(331,365)	-	-	-
7 Equipment Supplies & Main	(2,307)	-	-	-
8 Professional & Technical Services	3,250	-	-	-
9 Fire Supplies - Grant	(29,707)	-	-	-
Police Department				
11 Overtime	(116,099)	-	(132,000)	-
Equipment Supplies & Main	(10,595)	-	(10,000)	-
10 Professional & Technical Services	(5,000)	-	-	-
Police Vehicle Equipment	(3,370)	-	-	-
Police Supplies - Grant	(30,341)	-	(65,000)	-
17 Total Expenditures	(525,534)	-	(207,000)	-
18 Net change	\$ (26,081)	\$ -	\$ -	\$ -
19 Beginning reserve balance	\$ 26,081	\$ -	\$ -	\$ -
20 Net change	(26,081)	-	-	-
21 Ending reserve balance	\$ -	\$ -	\$ -	\$ -



WATER FUND

WATER FUND

FUND PURPOSE

The Water Fund is used to account for the revenues generated from operating and maintenance activities related to the delivery of culinary water to its customers. Fees and rates are designed to fully recover the cost of providing this product and service. Expenses include operating costs, debt service payments, capital costs, and transfer out to the General Fund which represents the value to the taxpayers of owning the right-of-ways where the water system is located.

GOALS & OBJECTIVES

Plan for future by keeping master plan and conservation plan updated every four years.	<i>Resident Focused</i>
Provide monthly water quality testing of current system.	<i>Resident Focused</i>
Repair leaks and breaks in the system within a 24 hour period to mitigate residents' water being off for long periods.	<i>Resident Focused</i>
Plan and prioritize aged pipe that can be replaced in house.	<i>Resident Focused</i>

PERFORMANCE & WORKLOAD MEASURES

	FY2024 Actual	FY2025 Estimate	FY2026 Forecast	FY2027 Forecast
Service disruptions longer than 6 hours	2	1	1	1
Fire Hydrants Repaired/Replaced	35	15	30	15
Backflow Assembly Reports Received / Entered	1,211	988	1,350	1,550
Backflow Surveys Done	103	103	550	500
Residential meters replaced ¹	239	505	500	350
Commercial meters replaced ¹	182	76	20	20
# of residential meters	24,069	24,358	24,850	25,250
# of commercial meters	2,401	2,451	2,480	3,000
# of feet of water lines replaced	3,279	4,203	2,300	2,100
# of well or booster motors rebuilt	1	2	3	3

¹ Decrease is from all 3G meters being replaced

Survey Results (0-100):	2023	2024	2025
Resident satisfaction with culinary (drinking) water	74	76	73

STAFFING

	FY 2024	FY 2025	FY 2026	FY 2027
Management	3.00	3.00	3.00	3.00
Operations	25.50	25.50	25.00	25.00
	28.50	28.50	28.00	28.00

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WATER FUND

FEES

All customers are charged a base charge plus usage rate on a monthly basis.

Low-income residents may be qualified by Salt Lake County for the Circuit Breaker Relief Program for the first 7,000 gallons of water.

Rates become effective on the first billing following the effective date.

WATER RATES

Effective October 1, 2025 - no change for FY2027

Base charge (cost per month)

	Residential	Commercial	Landscape
3/4" meter	\$21.64	\$21.64	\$21.64
5/8" meter	\$21.64	\$32.47	\$32.47
1" meter	\$21.64	\$48.70	\$48.70
1.5" meter		\$75.75	\$75.75
2" meter		\$108.21	\$108.21
3" meter		\$347.36	\$347.36
4" meter		\$741.00	\$741.00
6" meter		\$1,343.07	\$1,343.07
8" meter		\$2,014.61	\$2,014.61
10" meter		\$2,940.86	\$2,940.86

Usage rate (cost per 1,000 gallons)

Tier 1	0 - 7,000 gallons	\$2.43	\$2.43	\$2.43
Tier 2	7,001 - 25,000 gallons	\$3.95	\$2.76	\$3.79
Tier 3	25,001 - 50,000 gallons	\$4.17	\$2.92	\$3.94
Tier 4	50,001 - 100,000 gallons	\$4.44	\$3.08	\$4.06
Tier 5	Over 100,000 gallons	\$5.14	\$3.41	\$4.86

City-direct usage rate (cost per 1,000 gallons)

Base charge	50% discount
Usage rate	\$2.07

WATER METER & INSTALLATION

3/4" meter	\$500
1" meter	\$700
1.5" meter	\$2,450
2" meter	\$2,750
3" meter	\$3,250
4" meter	\$4,000
6" meter	\$6,000
8" meter	\$7,500
10" meter	\$13,500

HYDRANT METER RENTAL

Monthly charge	\$200
Usage rate (per 1,000 gallons)	\$4.75
Refundable deposit	
4" meter	\$3,500

OTHER FEES

Backflow Device Inspection	\$150
Construction Water Service	\$75
Water Line Installation	\$750, plus materials
Water Pressure Test ¹	\$75
Water Sampling Request	\$60

FIRE LINE (residential or commercial sprinkler system)

Base charge (cost per month)	
6" line	\$18.80
8" line	\$25.06
10" line	\$31.34
Detect-a-check	
Usage rate (per 1,000 gallons)	\$2.35

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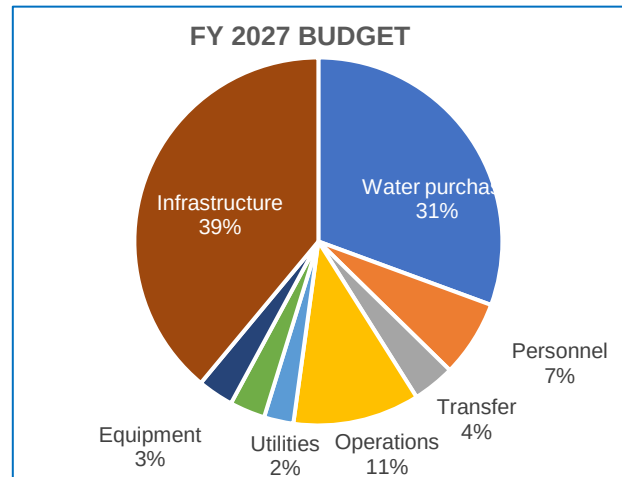
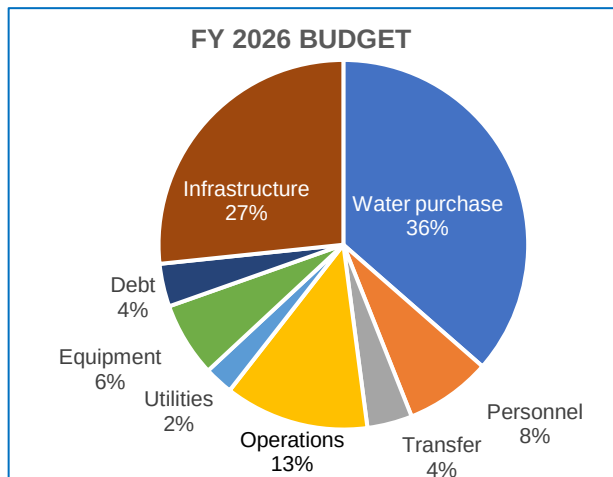
WATER FUND

BUDGET & FINANCIAL HISTORY

	Prior Year Actual FY 2025	Adopted Budget FY 2026	Estimated Actual FY 2026	Annual Budget FY 2027	Year-to-Year Budget Change Increase (Decrease)	
Revenues						
1	Water Sales	\$ 35,234,482	\$ 29,097,040	\$ 32,910,800	\$ 32,575,000	\$ 3,477,960 12%
2	Water Impact Fee	2,598,775	1,000,000	2,700,000	2,500,000	1,500,000 150%
3	Other Revenue	1,208,958	2,000	1,015,000	2,000	- 0%
4	Transfer from RDA Fund	3,500,000	-	-	-	- 0%
5		42,542,215	30,099,040	36,625,800	35,077,000	4,977,960 17%
Expenses						
Operations						
6	Personnel	(2,577,649)	(2,589,564)	(2,409,450)	(2,720,806)	(131,242) 5%
7	Overtime	(85,914)	(100,000)	(100,000)	(136,000)	(36,000) 36%
8	Operations	(799,805)	(769,627)	(802,677)	(1,123,245)	(353,618) 46%
9	Indirect Costs	(3,384,434)	(3,738,363)	(3,479,862)	(3,607,882)	130,481 -3%
10	Water Purchases	(13,759,251)	(13,000,000)	(12,000,000)	(13,000,000)	- 0%
11	Utilities	(968,469)	(900,000)	(1,100,000)	(1,100,000)	(200,000) 22%
12	Vehicles & Equipment	(2,227,306)	(2,326,228)	(2,428,361)	(1,321,700)	1,004,528 -43%
13	Debt Service	(1,331,900)	(1,339,721)	(1,339,721)	(1,339,240)	481 0%
14	Transfer to the General Fund	(1,353,200)	(1,404,702)	(1,404,702)	(1,575,000)	(170,298) 12%
15		(26,487,928)	(26,168,205)	(25,064,773)	(25,923,873)	244,332 -1%
One-time						
16	Construction Projects	(9,213,416)	(9,507,882)	(5,780,000)	(16,550,000)	(7,042,118) 74%
17		(9,213,416)	(9,507,882)	(5,780,000)	(16,550,000)	7,042,118 74%
18	Net change	\$ 6,840,872	\$ (5,577,047)	\$ 5,781,027	\$ (7,396,873)	
19	Beginning reserve balance ¹	\$ 23,748,629	\$ 31,213,572	\$ 31,213,572	\$ 36,994,599	
20	Net change	6,840,872	(5,577,047)	5,781,027	(7,396,873)	
21	Adjustment for capital ²	624,071				
22	Ending reserve balance ¹	\$ 31,213,572	\$ 25,636,525	\$ 36,994,599	\$ 29,597,726	

¹ Excludes net investment in capital assets

² Adjustment for changes in capital



(continued on next page)

WATER FUND

ADDITIONAL DETAILS

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

Personnel 5%	Qualifying employees receive a cost of living adjustment of 2% and a merit increase. Market adjustment per the compensation study. Qualifying employees will receive career advancement as approved. Add seasonal for lead/copper pipe replacement identification program; add'l water breaks
Overtime 36%	To provide staff 24/7 to respond to water emergencies. As infrastructure ages, there is a natural increase in water
Operations 46%	Treatment supplies, parts, small equipment, outsourced services, training, certifications, sampling, SCADA, GPS mapping, building rent, credit card fees for payments from customers. Master plan update \$200,000 Drinking Water Source Protection Update Study \$30,000
Water 0%	Cost increase from Jordan Valley Water Conservancy District (3.9%) for water purchases
Utilities 22%	Electricity for wells, booster pump stations, and other water facilities, SCADA, RTUs, etc Fuel for generators Rate increases for electricity
Vehicles & Equipment -43%	Fleet maintenance and replacement program Decreased by one-time purchases from prior year's budget (hydro-excavator, 10-wheel dump truck) Increased by \$50,000 for incentives to assist in lead/copper identification program
Indirect Costs -3%	Allocated costs for services such as IT, risk management, safety, liability insurance, project management, financial management, legislative management, and other administrative and technical support.
Transfer 12%	5% of water sales in lieu of franchise tax for lease of utilities located in ROW
Debt Service 0%	Series 2021 Water Bond \$872,600 Loan 2022 CIP Fund \$466,640 <u>\$1,339,240</u>
Construction Projects 74%	Zone 2 - Booster Station Pump \$150,000 Zone 3 - Booster Station Pump #1 \$150,000 Zone 5 North - 3MG Reservoir and system \$9,000,000 Zone 5 South - Booster Station #1 \$100,000 Zone 5 South Transmission Line \$500,000 Well 8 (Ron Wood Park) \$1,150,000 Ron Wood Park Pond \$1,100,000 Replacement and maintenance \$3,000,000 Zone 4 OBH replacement \$400,000 Developer reimbursement \$1,000,000 <u>\$16,550,000</u>

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WATER FUND

INDIRECT COST ALLOCATIONS

	FY 2025	FY 2026	FY 2027	Change
Administrative Services	17.50%	17.50%	17.50%	none
City Attorney	15.00%	15.00%	15.00%	none
City Council	15.00%	15.00%	15.00%	none
City Recorder / Customer Service	30.00%	30.00%	30.00%	none
Emergency Management	15.00%	15.00%	15.00%	none
Facilities	20.00%	10.00%	10.00%	none
GIS	30.00%	30.00%	30.00%	none
Human Resources	15.00%	15.00%	15.00%	none
Mayor's Office	10.00%	10.00%	10.00%	none
Non-Departmental	15.00%	15.00%	15.00%	none
Public Affairs	15.00%	15.00%	15.00%	none
Public Utilities	30.00%	30.00%	30.00%	none
Public Works	10.00%	10.00%	10.00%	none
Utility Billing	25.00%	25.00%	25.00%	none

DEBT SERVICE COVERAGE RATIO

The Series 2021 bond covenants require the City maintain a minimum of 1.2 times operating revenue to operating expense less the debt service as a guarantee of debt coverage.

	Prior Year Actual FY 2025	Adopted Budget FY 2026	Estimated Actual FY 2026	Annual Budget FY 2027
Operating Revenue	\$ 35,234,982	\$ 29,215,455	\$ 34,301,744	\$ 33,377,624
Operating Expense	\$ (21,139,265)	\$ (23,373,782)	\$ (22,320,350)	\$ (22,909,633)
Ratio calculation (Revenue divided by expense)	1.67	1.25	1.54	1.46

WATER FUND 5-Year Plan

COMBINED Utility and Impact Fees	FY 2027 Budget	FY 2028 Year 1	FY 2029 Year 2	FY 2030 Year 3	FY 2031 Year 4	FY 2032 Year 5
Revenues						
Water Sales	\$ 32,575,000	\$ 32,575,000	\$ 32,575,000	\$ 32,575,000	\$ 32,575,000	\$ 32,575,000
Water Impact Fee	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
Other Revenue	2,000	2,000	2,000	2,000	2,000	2,000
	<u>35,077,000</u>	<u>35,077,000</u>	<u>35,077,000</u>	<u>35,077,000</u>	<u>35,077,000</u>	<u>35,077,000</u>
Expenses						
Operations						
Personnel	(2,720,806)	(2,856,846)	(2,999,689)	(3,149,673)	(3,307,157)	(3,472,515)
Overtime	(136,000)	(142,800)	(149,940)	(157,437)	(165,309)	(173,574)
Operations	(1,123,245)	(1,156,147)	(1,190,037)	(1,224,943)	(1,260,896)	(1,297,928)
Indirect Costs	(3,607,882)	(3,755,164)	(3,908,816)	(4,069,128)	(4,236,402)	(4,410,953)
Water Purchases	(13,000,000)	(13,520,000)	(14,060,800)	(14,623,232)	(15,208,161)	(15,816,488)
Utilities	(1,100,000)	(1,133,000)	(1,166,990)	(1,202,000)	(1,238,060)	(1,275,201)
Vehicles & Equipment	(1,321,700)	(1,361,351)	(1,402,192)	(1,444,257)	(1,487,585)	(1,532,213)
Debt Service	(1,339,240)	(1,350,066)	(1,363,483)	(1,378,261)	(410,400)	(395,200)
Transfer to the General Fun	(1,575,000)	(1,628,750)	(1,628,750)	(1,628,750)	(1,628,750)	(1,628,750)
	<u>(25,923,873)</u>	<u>(26,904,124)</u>	<u>(27,870,696)</u>	<u>(28,877,681)</u>	<u>(28,942,719)</u>	<u>(30,002,822)</u>
One-time						
Construction Projects	(16,550,000)	(12,650,000)	(6,120,000)	(9,800,000)	(9,800,000)	(12,200,000)
	<u>(16,550,000)</u>	<u>(12,650,000)</u>	<u>(6,120,000)</u>	<u>(9,800,000)</u>	<u>(9,800,000)</u>	<u>(12,200,000)</u>
NET CHANGE	<u>\$ (7,396,873)</u>	<u>\$ (4,477,124)</u>	<u>\$ 1,086,304</u>	<u>\$ (3,600,681)</u>	<u>\$ (3,665,719)</u>	<u>\$ (7,125,822)</u>
RESERVES						
Beginning balance	\$ 36,994,599	\$ 29,597,726	\$ 25,120,602	\$ 26,206,906	\$ 22,606,225	\$ 18,940,506
Net change	(7,396,873)	(4,477,124)	1,086,304	(3,600,681)	(3,665,719)	(7,125,822)
Ending Balance	<u>\$ 29,597,726</u>	<u>\$ 25,120,602</u>	<u>\$ 26,206,906</u>	<u>\$ 22,606,225</u>	<u>\$ 18,940,506</u>	<u>\$ 11,814,684</u>

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WATER FUND 5-Year Plan

WATER UTILITY	FY 2027 Budget	FY 2028 Year 1	FY 2029 Year 2	FY 2030 Year 3	FY 2031 Year 4	FY 2032 Year 5
Rate increase	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Revenues						
Water Sales	\$ 32,575,000	\$ 32,575,000	\$ 32,575,000	\$ 32,575,000	\$ 32,575,000	\$ 32,575,000
Other Revenue	802,624	1,154,436	1,163,672	1,163,840	1,131,935	1,369,253
	<u>33,377,624</u>	<u>33,729,436</u>	<u>33,738,672</u>	<u>33,738,840</u>	<u>33,706,935</u>	<u>33,944,253</u>
Expenses						
Operations						
Personnel	(2,720,806)	(2,856,846)	(2,999,689)	(3,149,673)	(3,307,157)	(3,472,515)
Overtime	(136,000)	(142,800)	(149,940)	(157,437)	(165,309)	(173,574)
Operations	(1,023,245)	(1,131,147)	(1,190,037)	(1,224,943)	(1,260,896)	(1,197,928)
Indirect Costs	(3,607,882)	(3,755,164)	(3,908,816)	(4,069,128)	(4,236,402)	(4,410,953)
Water Purchases	(13,000,000)	(13,520,000)	(14,060,800)	(14,623,232)	(15,208,161)	(15,816,488)
Utilities	(1,100,000)	(1,133,000)	(1,166,990)	(1,202,000)	(1,238,060)	(1,275,201)
Vehicles & Equipment	(1,321,700)	(1,361,351)	(1,402,192)	(1,444,257)	(1,487,585)	(1,532,213)
Debt Service	(113,438)	(116,846)	(120,443)	(123,846)	-	-
Transfer to the General Fun	(1,575,000)	(1,628,750)	(1,628,750)	(1,628,750)	(1,628,750)	(1,628,750)
	<u>(24,598,071)</u>	<u>(25,645,904)</u>	<u>(26,627,656)</u>	<u>(27,623,266)</u>	<u>(28,532,319)</u>	<u>(29,507,622)</u>
One-time						
Construction Projects	(3,700,000)	(3,650,000)	(5,520,000)	(3,550,000)	(3,550,000)	(4,950,000)
	<u>(3,700,000)</u>	<u>(3,650,000)</u>	<u>(5,520,000)</u>	<u>(3,550,000)</u>	<u>(3,550,000)</u>	<u>(4,950,000)</u>
NET CHANGE	<u>\$ 5,079,553</u>	<u>\$ 4,433,532</u>	<u>\$ 1,591,016</u>	<u>\$ 2,565,574</u>	<u>\$ 1,624,616</u>	<u>\$ (513,369)</u>
Beginning balance	\$ 48,696,649	\$ 53,776,202	\$ 58,209,733	\$ 59,800,750	\$ 62,366,324	\$ 63,990,939
Net change	5,079,553	4,433,532	1,591,016	2,565,574	1,624,616	(513,369)
Ending Balance	<u>\$ 53,776,202</u>	<u>\$ 58,209,733</u>	<u>\$ 59,800,750</u>	<u>\$ 62,366,324</u>	<u>\$ 63,990,939</u>	<u>\$ 63,477,571</u>
Operating Revenue	33,377,624	33,729,436	33,738,672	33,738,840	33,706,935	33,944,253
Operating Expense	22,909,633	23,900,308	24,878,463	25,870,670	26,903,569	27,878,872
Debt Ratio (minimum 1.2)	1.46	1.41	1.36	1.30	1.25	1.22
WATER IMPACT FEES	FY 2027 Budget	FY 2028 Year 1	FY 2029 Year 2	FY 2030 Year 3	FY 2031 Year 4	FY 2032 Year 5
REVENUE						
Impact Fees	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000
Interest Earnings	(800,624)	(1,152,436)	(1,161,672)	(1,161,840)	(1,129,935)	(1,367,253)
	<u>1,699,376</u>	<u>1,347,564</u>	<u>1,338,328</u>	<u>1,338,160</u>	<u>1,370,065</u>	<u>1,132,747</u>
CAPITAL IMPROVEMENTS						
Debt Service	(1,225,802)	(1,233,220)	(1,243,040)	(1,254,415)	(410,400)	(395,200)
Studies	(100,000)	(25,000)	-	-	-	(100,000)
Construction Projects	(11,850,000)	(8,500,000)	(100,000)	(6,000,000)	(6,000,000)	(7,000,000)
Developer Reimbursements	(1,000,000)	(500,000)	(500,000)	(250,000)	(250,000)	(250,000)
	<u>(14,175,802)</u>	<u>(10,258,220)</u>	<u>(1,843,040)</u>	<u>(7,504,415)</u>	<u>(6,660,400)</u>	<u>(7,745,200)</u>
NET CHANGE	<u>\$ (12,476,426)</u>	<u>\$ (8,910,656)</u>	<u>\$ (504,712)</u>	<u>\$ (6,166,255)</u>	<u>\$ (5,290,335)</u>	<u>\$ (6,612,453)</u>
Beginning balance	\$ (11,702,050)	\$ (24,178,476)	\$ (33,089,132)	\$ (33,593,844)	\$ (39,760,099)	\$ (45,050,434)
Net change	(12,476,426)	(8,910,656)	(504,712)	(6,166,255)	(5,290,335)	(6,612,453)
Ending Balance	<u>\$ (24,178,476)</u>	<u>\$ (33,089,132)</u>	<u>\$ (33,593,844)</u>	<u>\$ (39,760,099)</u>	<u>\$ (45,050,434)</u>	<u>\$ (51,662,887)</u>

WATER FUND

5-YEAR CAPITAL PROJECTS PLAN

	FY 2027 Budget	FY 2028 Year 1	FY 2029 Year 2	FY 2030 Year 3	FY 2031 Year 4	FY 2032 Year 5
Storage Tanks / Wells / Booster Stations						
Zone 2 - Booster Station Pump	150,000					
Zone 3 - Booster Station Pump #1	150,000					
Zone 3 - Booster Station Pump #2		150,000				
Zone 5 North - System (transmission)	3,000,000					
Zone 5 North - 3MG Reservoir	6,000,000	6,000,000				
Zone 5 South - Booster Station #1	100,000	2,500,000				
Zone 5 South #2 - 4MG Reservoir			100,000	6,000,000	6,000,000	
Zone 5 South Pump Station						3,000,000
Well 8 (Ron Wood Park)	1,150,000					
Ron Wood Park Pond	1,100,000					
Transmission Lines / Pipelines / Fire Flow						
Zone 5 South Transmission Line Project - OBH to NBH	500,000					4,000,000
Zone 5 South Transmission Line Project - NBH to Tank to Zone						1,400,000
Replacement & maintenance projects						
Replacement and maintenance	3,000,000	3,500,000	3,550,000	3,550,000	3,550,000	3,550,000
Zone 4 OBH replacement	400,000					
Zones 3 & 4 - Low Pressure (McGinnis Ln)			1,970,000			
Subtotal - Projects	15,550,000	12,150,000	5,620,000	9,550,000	9,550,000	11,950,000
Plans and studies (431000)						
Master Plan (5 year update)	200,000					200,000
Drinking Water Source Protection Update Study	30,000					45,000
Impact Fee Study		25,000				
Subtotal - Studies	230,000	25,000	-	-	-	245,000
Developer Reimbursements (474040)						
Developer reimbursement	1,000,000	500,000	500,000	250,000	250,000	250,000
Subtotal - Developer Reimbursement	1,000,000	500,000	500,000	250,000	250,000	250,000
Debt Service (481000-483000)						
Series 2021 Bond - expires FY2030	872,600	898,816	926,483	952,661	-	-
CIP Loan - expires FY2032	466,640	451,250	437,000	425,600	410,400	395,200
Subtotal - Debt	1,339,240	1,350,066	1,363,483	1,378,261	410,400	395,200
Total	\$ 18,119,240	\$ 14,025,066	\$ 7,483,483	\$ 11,178,261	\$ 10,210,400	\$ 12,840,200



SEWER FUND

SEWER FUND

FUND PURPOSE

Our purpose is to provide the residents and businesses of West Jordan City with uninterrupted removal of wastewater from their homes and businesses; to dedicate ourselves to preparing the sewer system for future upgrades so the system will remain sufficient for the foreseeable future.

The sewer utility performs the sanitary sewer collection and treatment services required by the State of Utah. Treatment and disposal are performed at the South Valley Water Reclamation Facility, of which the City owns 36.44%. The City is responsible for the collection and delivery of the wastewater to this Facility. This service is critical to providing a proper quality of life for West Jordan citizens and businesses. This is accomplished by maintaining the system in a way to maximize infrastructure functionality and longevity, to assess system needs and make improvements where necessary, and to respond to demand in a timely and proactive manner.

GOALS & OBJECTIVES

Have zero service disruptions or sewer plugs lasting longer than 12 hours	<i>Resident Focused</i>
Maintain 33% of the City sewer system each year through our jetting operation	<i>Resident Focused</i>
Inspect 20% of the City sewer system each year through our CCTV operation	<i>Resident Focused</i>

PERFORMANCE & WORKLOAD MEASURES

	FY2024 Actual	FY2025 Actual	FY2026 Estimate	FY2027 Forecast
Linear feet of sewer main citywide	1,715,696	1,727,857	1,739,952	1,740,000
Feet of pipeline per operator	114,380	115,190	115,997	116,000
Feet of pipeline maintained per year	577,420	595,560	560,000	575,000
% of pipeline cleaned	34.0%	34.0%	32.0%	33.0%
Feet of pipeline inspected per year	409,825	408,795	400,000	400,000
% of pipeline inspected by video	24%	24%	23%	23%
Service disruptions longer than 12 hours	0	0	0	0
# of sewer accounts	25,090	25,389	25,680	25,850

STAFFING

	FY 2024	FY 2025	FY 2026	FY 2027
Management	2.00	2.00	2.00	2.00
Operations	14.00	14.00	14.00	14.00
	16.00	16.00	16.00	16.00

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SEWER FUND

FEES

SEWER RATES

Rates become effective on the first billing following the effective date.

All customers are charged a base charge plus volume rate on a monthly basis. Base charge is a flat rate. Volume is charged per 1,000 gallons as recalculated in October of each year based on the average water use during the previous November - January of the account holder.

SEWER RATES

Effective October 1, 2026 - 5% increase for FY2027

	Single Family Residential	Multi-family Residential (per unit)	Commercial	Industrial
FEES PER MONTH				
Treatment Facility Cost Recovery Fee	\$27.27	\$33.48	\$35.33	\$3,997.25
City Base Rate	\$1.43	\$1.76	\$1.86	\$210.38
Total Fixed Rate	\$28.70	\$35.24	\$37.19	\$4,207.63
Volume Rate (per 1,000 gallons)	\$2.68	N/A	\$2.68	\$2.68

OTHER FEES

Dye test	\$75.00
Nose-on Connection	\$165.00
Stoppage Inspection (waived if caused by city infrastructure)	\$375.00

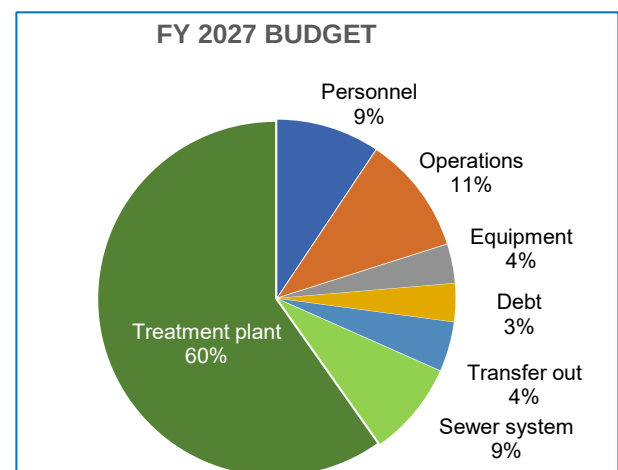
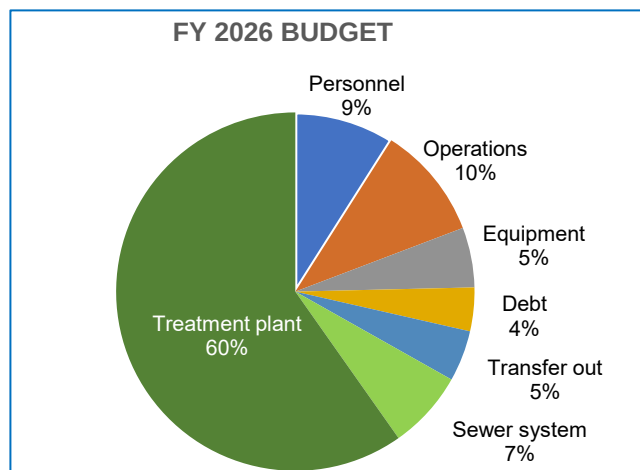
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SEWER FUND

BUDGET & FINANCIAL HISTORY

		Prior Year Actual FY 2025	Adopted Budget FY 2026	Estimated Actual FY 2026	Annual Budget FY 2027	Year-to-Year Budget Change Increase (Decrease)	
	Revenues						
1	Sewer Fees	\$ 17,940,272	\$ 18,033,000	\$ 17,525,000	\$ 17,925,000	\$ (108,000)	-1%
2	Wastewater Impact Fee	1,175,354	1,000,000	1,403,721	996,981	(3,019)	0%
3	Other Revenue	709,860	-	395,000	-	-	0%
4		19,825,486	19,033,000	19,323,721	18,921,981	(111,019)	-1%
	Expenses						
	City Services						
5	Personnel	(1,699,121)	(1,747,624)	(1,708,415)	(1,818,323)	70,699	4%
6	Overtime	(35,857)	(35,200)	(25,000)	(39,000)	3,800	11%
7	Operations	(522,651)	(508,364)	(465,779)	(490,604)	(17,760)	-3%
8	Indirect Costs	(1,262,603)	(1,517,096)	(1,384,354)	(1,637,447)	120,351	8%
9	Vehicles & Equipment	(1,005,996)	(1,071,400)	(1,153,587)	(701,900)	(369,500)	-34%
10	Debt Service	(757,529)	(779,700)	(708,580)	(687,312)	(92,388)	-12%
11	Construction Projects	(2,364,943)	(1,400,000)	(1,400,000)	(1,700,000)	300,000	21%
12	Transfer to the General Fund	(828,750)	(911,625)	(894,000)	(895,000)	(16,625)	-2%
13		(8,477,451)	(7,971,009)	(7,739,715)	(7,969,586)	(1,423)	0%
	Treatment Plant (South Valley Water Reclamation Facility)						
14	Sewage Treatment	(7,696,676)	(9,000,000)	(8,502,000)	(9,000,000)	-	0%
15	SVWRF Debt	(2,607,967)	(2,842,917)	(2,832,278)	(2,848,713)	5,796	0%
		(10,304,642)	(11,842,917)	(11,334,278)	(11,848,713)	5,796	0%
16	Net change	\$ 1,043,393	\$ (780,926)	\$ 249,728	\$ (896,318)		
17	Beginning reserve balance ¹	\$ 10,155,679	\$ 10,171,689	\$ 10,171,689	\$ 10,421,417		
18	Net change	1,043,393	(780,926)	249,728	(896,318)		
19	YE Adjustment	(1,027,383)	-	-	-		
20	Ending reserve balance ¹	\$ 10,171,689	\$ 9,390,763	\$ 10,421,417	\$ 9,525,099		

¹ Excludes net investment in capital assets



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SEWER FUND

ADDITIONAL DETAILS

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

Personnel 4%	Qualifying employees receive a cost of living adjustment of 2% and a merit increase. Market adjustment per the compensation study. Qualifying employees will receive career advancement as approved.	
Overtime 11%	To provide staff 24/7 to respond to water emergencies. As infrastructure ages, there is a natural increase in breaks.	
Operations -3%	Supplies for maintenance and repairs of the system, uniforms, training, licensing, outsourced testing, consulting, survey, blue stake services, traffic control, certifications, credit card fees, etc	
Indirect Costs 8%	Allocated costs for services such as IT, risk management, safety, liability insurance, project management, financial management, legislative management, and other administrative and technical support. Add new utility billing software and implementation	
Vehicles & Equipment -34%	Equipment for the maintenance and repair of the system, survey equipment, etc <i>Note: Vehicle and equipment replacement plan inflator of 10% to compensate for increased replacement cost.</i>	
Debt Service -12%	Loan 2022 CIP Fund - SWQ sewer line expansion <i>Variable interest rate</i>	
Construction Projects 21%	System Maintenance - Pipelines System Maintenance - Manholes 7800 South SR 154 replacement Developer Reimbursement	\$400,000 \$100,000 \$800,000 \$400,000 \$1,700,000
Transfer -2%	5% of water sales in lieu of franchise tax for lease of utilities located in ROW Changes with revenue projections, revenue changes with volume recalculation each year	
Sewer Treatment & Disposal 0%	Cost increase from South Valley Water Reclamation District for sewer treatment	
SVWRF Related-Party 0%	SVWRF Series 2008 Bond (end FY2031) SVWRF Series 2014 Bond (end FY2031) SVWRF Series 2018 Bond (end FY2028) SVWRF DEQ SVWRF bond fees	\$441,274 \$1,213,185 \$1,179,750 \$11,004 \$3,500 \$2,848,713

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SEWER FUND

INDIRECT COST ALLOCATIONS

	FY 2025	FY 2026	FY 2027	Change
Administrative Services	7.00%	7.00%	7.00%	none
City Attorney	3.75%	3.75%	3.75%	none
City Council	3.75%	3.75%	3.75%	none
City Recorder / Customer Service	7.50%	7.50%	7.50%	none
Emergency Management	3.75%	3.75%	3.75%	none
Facilities	3.00%	3.00%	3.00%	none
GIS	15.00%	15.00%	15.00%	none
Human Resources	3.75%	3.75%	3.75%	none
Mayor's Office	5.00%	5.00%	5.00%	none
Non-Departmental	3.75%	3.75%	3.75%	none
Public Affairs	3.75%	3.75%	3.75%	none
Public Utilities	20.00%	20.00%	20.00%	none
Public Works	10.00%	10.00%	10.00%	none
Utility Billing	25.00%	25.00%	25.00%	none

SEWER FUND 5-Year Plan

COMBINED Utility and Impact Fees	FY 2027 Budget	FY 2028 Year 1	FY 2029 Year 2	FY 2030 Year 3	FY 2031 Year 4	FY 2032 Year 5
Revenues						
Sewer Fees	\$ 17,925,000	\$ 18,820,000	\$ 19,759,750	\$ 20,746,488	\$ 21,782,562	\$ 22,870,440
Wastewater Impact Fee	996,981	996,981	996,981	996,981	996,981	996,981
Other Revenue	-	-	-	-	-	-
	<u>18,921,981</u>	<u>19,816,981</u>	<u>20,756,731</u>	<u>21,743,469</u>	<u>22,779,543</u>	<u>23,867,421</u>
Expenses						
Personnel	(1,818,323)	(1,909,239)	(2,004,701)	(2,104,936)	(2,210,183)	(2,320,692)
Overtime	(39,000)	(40,950)	(42,998)	(45,147)	(47,405)	(49,775)
Operations	(490,604)	(514,272)	(518,350)	(532,851)	(697,786)	(573,170)
Indirect Costs	(1,637,447)	(1,704,265)	(1,773,973)	(1,846,701)	(1,922,586)	(2,001,772)
Vehicles & Equipment	(701,900)	(722,957)	(744,646)	(766,985)	(789,995)	(813,694)
Debt Service	(687,312)	(664,644)	(643,655)	(626,864)	(604,475)	(582,087)
Construction Projects	(1,700,000)	(2,900,000)	(2,500,000)	(2,094,000)	(4,000,000)	-
Transfer to the General Fund	(895,000)	(939,750)	(986,738)	(1,036,074)	(1,087,878)	(1,142,272)
	<u>(7,969,586)</u>	<u>(9,396,078)</u>	<u>(9,215,060)</u>	<u>(9,053,559)</u>	<u>(11,360,308)</u>	<u>(7,483,462)</u>
Treatment Plant (South Valley Water Reclamation Facility)						
Sewage Treat & Disposal	(7,188,243)	(7,037,719)	(7,170,933)	(7,667,058)	(8,187,989)	(8,734,967)
SVWRF Debt	(2,848,713)	(2,849,395)	(1,663,487)	(1,662,938)	(1,659,895)	-
SVWRF Projects	(1,811,757)	(2,412,281)	(2,751,567)	(2,751,567)	(2,751,567)	(2,751,567)
	<u>(11,848,713)</u>	<u>(12,299,395)</u>	<u>(11,585,987)</u>	<u>(12,081,563)</u>	<u>(12,599,451)</u>	<u>(11,486,534)</u>
NET CHANGE	<u>\$ (896,318)</u>	<u>\$ (1,878,492)</u>	<u>\$ (44,316)</u>	<u>\$ 608,347</u>	<u>\$ (1,180,216)</u>	<u>\$ 4,897,425</u>
RESERVES						
Beginning balance	\$ 10,421,417	\$ 9,525,099	\$ 7,646,607	\$ 7,602,291	\$ 8,210,638	\$ 7,030,422
Net change	(896,318)	(1,878,492)	(44,316)	608,347	(1,180,216)	4,897,425
Ending Balance	<u>\$ 9,525,099</u>	<u>\$ 7,646,607</u>	<u>\$ 7,602,291</u>	<u>\$ 8,210,638</u>	<u>\$ 7,030,422</u>	<u>\$ 11,927,847</u>

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SEWER FUND 5-Year Plan

SEWER UTILITY	FY 2027 Budget	FY 2028 Year 1	FY 2029 Year 2	FY 2030 Year 3	FY 2031 Year 4	FY 2032 Year 5
Rate increase	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
	\$28.70	\$30.13	\$31.64	\$33.22	\$34.88	\$36.62
REVENUE						
Sewer Fees	\$ 17,925,000	\$ 18,820,000	\$ 19,759,750	\$ 20,746,488	\$ 21,782,562	\$ 22,870,440
Other Revenue	375,000	375,000	375,000	375,000	375,000	375,000
	<u>18,300,000</u>	<u>19,195,000</u>	<u>20,134,750</u>	<u>21,121,488</u>	<u>22,157,562</u>	<u>23,245,440</u>
WASTEWATER DISTRIBUTION EXPENSES						
Operations						
Personnel	(1,818,323)	(1,909,239)	(2,004,701)	(2,104,936)	(2,210,183)	(2,320,692)
Overtime	(39,000)	(40,950)	(42,998)	(45,147)	(47,405)	(49,775)
Operations	(490,604)	(504,272)	(518,350)	(532,851)	(622,786)	(563,170)
Indirect Costs	(1,637,447)	(1,704,265)	(1,773,973)	(1,846,701)	(1,922,586)	(2,001,772)
Vehicles & Equipment	(701,900)	(722,957)	(744,646)	(766,985)	(789,995)	(813,694)
General Fund Transfer	(895,000)	(939,750)	(986,738)	(1,036,074)	(1,087,878)	(1,142,272)
	<u>(5,582,274)</u>	<u>(5,821,434)</u>	<u>(6,071,405)</u>	<u>(6,332,695)</u>	<u>(6,680,833)</u>	<u>(6,891,375)</u>
Capital Projects						
Debt Service (Loan)	(460,499)	(445,311)	(431,249)	(419,999)	(404,998)	(389,998)
Maintenance Projects	(1,300,000)	(2,330,000)	(1,760,000)	(2,094,000)	(4,000,000)	-
	<u>(1,760,499)</u>	<u>(2,775,311)</u>	<u>(2,191,249)</u>	<u>(2,513,999)</u>	<u>(4,404,998)</u>	<u>(389,998)</u>
SOUTH VALLEY WATER RECLAMATION FACILITY						
SVWRF - Treatment	(7,188,243)	(7,037,719)	(7,170,933)	(7,667,058)	(8,187,989)	(8,734,967)
SVWRF - Debt	(1,596,637)	(1,597,819)	(413,710)	(413,517)	(412,462)	-
SVWRF - Projects	(1,811,757)	(2,412,281)	(2,751,567)	(2,751,567)	(2,751,567)	(2,751,567)
	<u>(10,596,637)</u>	<u>(11,047,819)</u>	<u>(10,336,210)</u>	<u>(10,832,142)</u>	<u>(11,352,018)</u>	<u>(11,486,534)</u>
NET CHANGE	<u>\$ 360,590</u>	<u>\$ (449,564)</u>	<u>\$ 1,535,886</u>	<u>\$ 1,442,652</u>	<u>\$ (280,287)</u>	<u>\$ 4,477,533</u>
Beginning balance	\$ 23,097,636	\$ 23,458,226	\$ 23,008,662	\$ 24,544,548	\$ 25,987,200	\$ 25,706,913
Net change	360,590	(449,564)	1,535,886	1,442,652	(280,287)	4,477,533
Ending balance	<u>\$ 23,458,226</u>	<u>\$ 23,008,662</u>	<u>\$ 24,544,548</u>	<u>\$ 25,987,200</u>	<u>\$ 25,706,913</u>	<u>\$ 30,184,446</u>
% of Revenue to Expense						
Distribution System	42.09%	42.44%	48.66%	48.72%	48.77%	50.59%
Treatment	57.91%	57.56%	51.34%	51.28%	51.23%	49.41%

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SEWER FUND 5-Year Plan

SEWER IMPACT FEES	FY 2027 Budget	FY 2028 Year 1	FY 2029 Year 2	FY 2030 Year 3	FY 2031 Year 4	FY 2032 Year 5
REVENUE						
Impact Fees	\$ 996,981	\$ 996,981	\$ 996,981	\$ 996,981	\$ 996,981	\$ 996,981
Interest Earnings	(375,000)	(375,000)	(375,000)	(375,000)	(375,000)	(375,000)
	621,981	621,981	621,981	621,981	621,981	621,981
DEBT SERVICE						
SVWRF - Debt	(1,252,076)	(1,251,576)	(1,249,777)	(1,249,421)	(1,247,433)	-
Debt Service (Loan)	(226,813)	(219,333)	(212,406)	(206,865)	(199,477)	(192,089)
	(1,478,889)	(1,470,909)	(1,462,183)	(1,456,286)	(1,446,910)	(192,089)
CAPITAL IMPROVEMENTS						
Studies	-	(10,000)	-	-	(75,000)	(10,000)
Construction Projects	-	(570,000)	(740,000)	-	-	-
Developer Reimbursement	(400,000)	-	-	-	-	-
	(400,000)	(580,000)	(740,000)	-	(75,000)	(10,000)
NET CHANGE	\$ (1,256,908)	\$ (1,428,928)	\$ (1,580,202)	\$ (834,305)	\$ (899,929)	\$ 419,892
Beginning balance	\$ (12,676,219)	\$ (13,933,127)	\$ (15,362,055)	\$ (16,942,257)	\$ (17,776,562)	\$ (18,676,491)
Net change	(1,256,908)	(1,428,928)	(1,580,202)	(834,305)	(899,929)	419,892
Ending balance	\$ (13,933,127)	\$ (15,362,055)	\$ (16,942,257)	\$ (17,776,562)	\$ (18,676,491)	\$ (18,256,599)

SEWER FUND

5-YEAR CAPITAL PROJECTS PLAN

	FY 2027 Budget	FY 2028 Year 1	FY 2029 Year 2	FY 2030 Year 3	FY 2031 Year 4	FY 2032 Year 5
Construction Projects						
9000 South upgrade Duck Ridge to 6400 West					2,500,000	
Bagley Park Road 5600 West to 9580 South		1,000,000				
Wells Park Road Prosperity to Hawley Park			1,000,000			
	-	1,000,000	1,000,000	-	2,500,000	-
Replacement & maintenance projects						
Sewer System Maintenance -pipelines	400,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
Sewer System Maintenance - manholes	100,000	300,000	300,000	300,000	300,000	300,000
7800 South SR 154 replacement	800,000			594,000		
	1,300,000	1,500,000	1,500,000	2,094,000	1,500,000	1,500,000
Plans & Studies (431000)						
Master plan update					150,000	
Master plan update		10,000				10,000
	-	10,000	-	-	150,000	10,000
Developer Reimbursement						
Developer reimbursement	400,000					
	400,000	-	-	-	-	-
SVWRF Projects						
SVWRF projects	1,811,757	1,281,543	1,281,543	1,281,543	1,281,543	1,281,543
North Interceptor Pipeline			339,286	339,286	339,286	339,286
Thermal Drying		1,130,738	1,130,738	1,130,738	1,130,738	1,130,738
	1,811,757	2,412,281	2,751,567	2,751,567	2,751,567	2,751,567
SVWRF Debt Service						
SVWRF Plant Expansion - Phase IV (Series 2008) - expires FY2031	441,274	441,411	441,338	441,369	441,499	-
SVWRF Plant Expansion - Phase IV (Series 2014) - expires FY2031	1,213,185	1,212,230	1,209,645	1,209,065	1,205,892	-
Trustee fees (2014)	1,500	1,500	1,500	1,500	1,500	-
SVWRF - DEQ	11,004	11,004	11,004	11,004	11,004	-
SVWRF Phosphorus & Grit Removal (Series 2018) - expires FY2028	1,179,750	1,181,250	-	-	-	-
Trustee fees (2018)	2,000	2,000	-	-	-	-
	2,848,713	2,849,395	1,663,487	1,662,938	1,659,895	-
Debt Service						
Loan from CIP Fund	687,312	664,644	643,655	626,864	604,475	582,087
	687,312	664,644	643,655	626,864	604,475	582,087
Total	\$ 7,047,782	\$ 7,426,320	\$ 6,558,709	\$ 7,135,369	\$ 6,515,937	\$ 4,833,654



SOLID WASTE FUND

SOLID WASTE FUND

FUND PURPOSE

The solid waste utility performs the residential collection and processing of garbage and recyclable materials for the City from all single family homes. In addition, this utility manages the residential dumpster rental program and maintains the City's collection can inventory. Commercial collection services are not provided by the City.

GOALS & OBJECTIVES

Reduce and work to eliminate adverse impacts of waste materials on human health and the environment.

*Resident Focused
City Aesthetics*

Manage the collection and proper disposal of solid waste for all single family homes in West Jordan, while protecting the environment and utilizing resources in a responsible manner.

PERFORMANCE & WORKLOAD MEASURES

	FY2024 Actual	FY2025 Actual	FY2026 Estimate	FY2027 Forecast
Trans-Jordan tipping fee	\$22.00	\$24.00	\$26.00	\$28.00
Ace Disposal contract increase	5.00%	3.60%	6.80%	2.90%
# of cans serviced (garbage, recycling, green waste)	83,709	83,939	84,685	85,785
Cans delivered, replaced, or repaired (garbage, recycling, seasonal)			3,395	3,500
# of accounts	26,099	26,119	26,321	26,665
% of workorders completed within 7 days	100%	99%	99%	99%
# of dumpster rentals	2,852	1,750	1,812	2,000
Dumpsters hauled by city staff (city facility dumpsters, tire recycling, metal recycling)			106	110

Survey Results (0-100):

	2023	2024	2025
Resident satisfaction with garbage collection	79	78	76

STAFFING

	FY 2024	FY 2025	FY 2026	FY 2027
Management	1.00	1.00	1.00	1.00
Operations	2.50	2.50	2.50	2.50
	3.50	3.50	3.50	3.50

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SOLID WASTE FUND

SOLID WASTE FEES

COLLECTION FEES

Basic service includes one (1) can each for garbage, recycling, and green waste. Fee is per month, and rates become effective on the first billing following the effective date.

5.5% increase for FY2027

Effective Oct 1, 2025

Effective Oct 1, 2026

Basic service	\$23.43	\$24.72
2nd garbage can	\$14.40	\$15.19
Additional cans after 2	\$20.19	\$21.30
Additional recycling can	\$7.21	\$7.61

DUMPSTER RENTAL

Per calendar year

Effective Jan 1, 2024

1st rental	\$75.00
Each rental after the 1st	\$250.00
Cancellation fee	\$20.00

All rentals are first come, first serve.

No utility account will be able to schedule more than one reservation at a time, to increase availability.

Clean-up projects that include city-owned property may be eligible for no fee. The dumpster must be located on public property and is subject to availability and clean-up need as determined by the City.

OTHER FEES

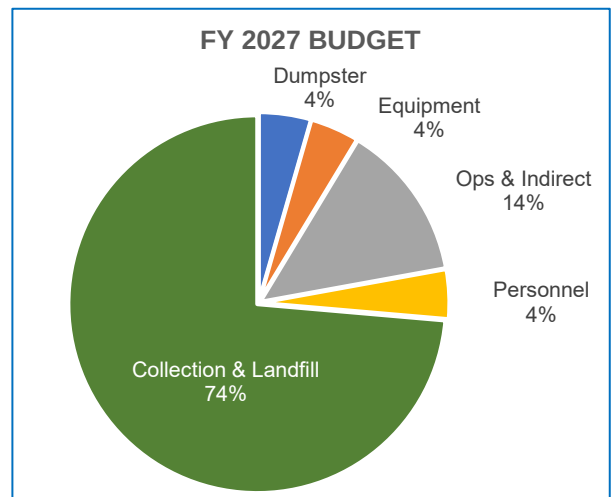
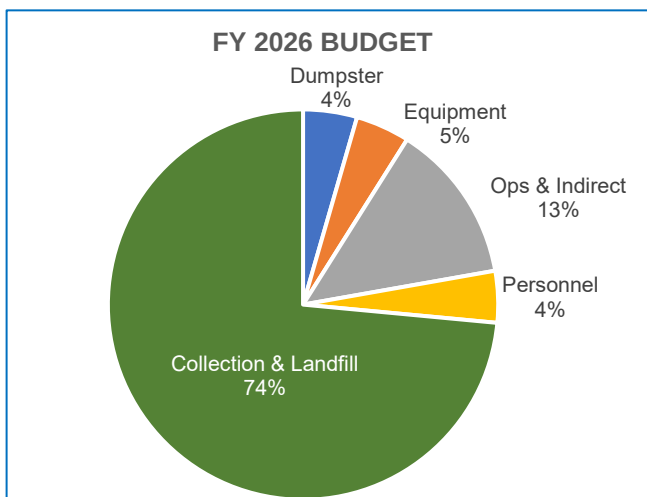
Late fee (interest)	1.5% of past due amount
Service fee due to non-payment	\$100.00

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SOLID WASTE FUND

BUDGET & FINANCIAL HISTORY

		Prior Year Actual FY 2025	Adopted Budget FY 2026	Estimated Actual FY 2026	Annual Budget FY 2027	Year-to-Year Budget Change Increase (Decrease)	
	Revenues						
1	Collection Fees	\$ 8,148,804	\$ 7,835,000	\$ 8,150,000	\$ 8,200,000	\$ 365,000	5%
2	Dumpster Rental	145,530	114,000	125,000	125,000	11,000	10%
3	Other Revenue	95,532	-	-	-	-	0%
4		8,389,866	7,949,000	8,275,000	8,325,000	376,000	5%
	Expenses						
5	Personnel	(296,832)	(316,839)	(237,700)	(324,978)	8,139	3%
6	Overtime	(1,326)	(18,000)	(500)	(18,000)	-	0%
7	Operations	(205,559)	(204,903)	(177,903)	(190,336)	(14,567)	-7%
8	Indirect Costs	(718,978)	(833,947)	(834,642)	(900,925)	66,978	8%
9	Vehicles & Equipment	(329,315)	(351,050)	(361,314)	(339,775)	(11,275)	-3%
10	Landfill	(1,271,904)	(1,500,000)	(1,360,000)	(1,500,000)	-	0%
11	Dumpster Program	(292,058)	(350,000)	(350,000)	(360,150)	10,150	3%
12	Collection Services	(3,944,068)	(4,256,400)	(4,261,000)	(4,456,400)	200,000	5%
13		(7,060,041)	(7,831,139)	(7,583,059)	(8,090,564)	259,425	3%
14	Net change	\$ 1,329,825	\$ 117,861	\$ 691,941	\$ 234,436		
15	Beginning balance	\$ 1,533,360	\$ 2,863,185	\$ 2,863,185	\$ 3,555,126		
16	Net change	1,329,825	117,861	691,941	234,436		
17	Ending balance	\$ 2,863,185	\$ 2,981,046	\$ 3,555,126	\$ 3,789,562		



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SOLID WASTE FUND

ADDITIONAL DETAILS

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

Personnel 3%	Qualifying employees receive a cost of living adjustment of 2% and a merit increase. Qualifying employees will receive career advancement as approved.
Overtime 0%	
Operations -7%	Building lease, supplies, materials, uniforms, training, licensing
Indirect Costs 8%	Allocated costs for services such as IT, risk management, safety, liability insurance, project management, financial management, legislative management, and other administrative and technical support. Add new utility billing software and implementation
Vehicles & Equipment -3%	New and replacement collection containers Vehicle and equipment maintenance and replacement programs
Landfill 0%	Trans-Jordan landfill tipping fees
Dumpster Program 3%	Contract for service with Ace Disposal for dumpster program Contract rate increase of 2.9%
Collection Services 5%	Collection services contract Contract rate increase of 2.9%

INDIRECT COST ALLOCATIONS

	FY 2025	FY 2026	FY 2027	Change
Administrative Services	3.50%	3.50%	3.50%	none
City Attorney	2.50%	2.50%	2.50%	none
City Council	2.50%	2.50%	2.50%	none
City Recorder / Customer Service	10.00%	10.00%	10.00%	none
Emergency Management	2.50%	2.50%	2.50%	none
Facilities	2.50%	2.50%	2.50%	none
GIS	5.00%	5.00%	5.00%	none
Human Resources	2.50%	2.50%	2.50%	none
Mayor's Office	5.00%	5.00%	5.00%	none
Non-Departmental	2.50%	2.50%	2.50%	none
Public Affairs	2.50%	2.50%	2.50%	none
Public Works	25.00%	25.00%	25.00%	none
Utility Billing	25.00%	25.00%	25.00%	none

SOLID WASTE FUND 5-Year Plan

	FY 2027 Budget	FY 2028 Year 1	FY 2029 Year 2	FY 2030 Year 3	FY 2031 Year 4	FY 2032 Year 5
REVENUE						
Collection Fees	\$ 8,200,000	\$ 8,610,000	\$ 9,040,500	\$ 9,492,525	\$ 9,967,151	\$ 10,465,509
Dumpster Rental	125,000	200,000	200,000	200,000	200,000	200,000
Other	-	-	-	-	-	-
	8,325,000	8,810,000	9,240,500	9,692,525	10,167,151	10,665,509
EXPENSE						
Collection Contract	(4,816,550)	(5,177,791)	(5,566,126)	(5,983,585)	(6,432,354)	(6,914,780)
Landfill Contract	(1,500,000)	(1,552,500)	(1,606,838)	(1,663,077)	(1,721,285)	(1,781,529)
Containers	(215,000)	(219,300)	(223,686)	(228,160)	(232,723)	(237,377)
Personnel	(342,978)	(356,697)	(370,965)	(385,804)	(401,236)	(417,285)
Operations	(402,011)	(410,051)	(418,252)	(426,617)	(435,150)	(443,853)
Shared Services	(814,025)	(838,446)	(863,599)	(889,507)	(916,192)	(943,678)
Transfers Out	-	-	-	-	-	-
	(8,090,564)	(8,554,785)	(9,049,465)	(9,576,750)	(10,138,939)	(10,738,503)
NET CHANGE	\$ 234,436	\$ 255,215	\$ 191,035	\$ 115,775	\$ 28,212	\$ (72,994)
RESERVES						
Beginning reserve balance	\$ 3,555,126	\$ 3,789,562	\$ 4,044,777	\$ 4,235,811	\$ 4,351,587	\$ 4,379,799
Net change	234,436	255,215	191,035	115,775	28,212	(72,994)
Ending reserve balance	\$ 3,789,562	\$ 4,044,777	\$ 4,235,811	\$ 4,351,587	\$ 4,379,799	\$ 4,306,805

Proposed Collection Fees

Rate increase	5.5%	5.0%	5.0%	5.0%	5.0%	5.0%
	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
	Budget	Year 1	Year 2	Year 3	Year 4	Year 5
Basic service	\$24.72	\$25.95	\$27.25	\$28.61	\$30.05	\$31.55



STORMWATER FUND

STORMWATER FUND

FUND PURPOSE

The stormwater utility performs the flood control services required by the State of Utah and Federal Clean Water Act. It provides the uninterrupted removal of stormwater from all impervious surfaces surrounding homes and businesses within the utility service area. This is accomplished by maintaining the system in a way to maximize infrastructure functionality and longevity, to assess system needs and make improvements where necessary, and to respond to demand in a timely and proactive manner.

To protect the residents of West Jordan from flooding during rainfall events.

GOALS & OBJECTIVES

Clean 15% / 179,688.15 feet of storm drain pipe yearly.	<i>Resident Focused</i>
Inspect 7.5% / 90,000.00 feet of the stormwater system yearly.	<i>Resident Focused</i>
Sweep all roads in the City a minimum of three times a year, with main roads being swept 5 times a year.	<i>Resident Focused</i> <i>City Aesthetics</i>
Inspect all city-owned stormwater basins at least once a year.	<i>Resident Focused</i>
Complete SWPPP inspections on all active construction sites monthly.	<i>Resident Focused</i>
Inspect all Post Construction Facilities "Private Businesses" once every five years.	<i>Resident Focused</i>
Remove excessive trees and complete weed abatement in some of the natural channels.	<i>City Aesthetics</i>

PERFORMANCE & WORKLOAD MEASURES

	FY2024 Actual	FY2025 Actual	FY2026 Estimate	FY2027 Forecast
% of system cleaned	17%	18%	15%	15%
% of system inspected	6%	8%	8%	8%
% of local streets swept 3 times annually	100%	100%	100%	100%
% of arterial streets swept 5 times annually	100%	85%	100%	100%
Total feet of storm drain pipe, culverts, creeks, and washes	1,340,378	1,358,000	1,362,000	1,366,000
Feet of storm drain pipe per employee	89,358	90,533	90,800	91,066
City-owned stormwater basins	157	161	165	168
City-owned stormwater basins per employee	10.4	10.7	11.0	11.2

Survey Results (0-100):	2023	2024	2025
Resident satisfaction with stormwater	59	72	72

STAFFING

	FY 2024	FY 2025	FY 2026	FY 2027
Management	2.00	2.00	2.00	2.00
Operations	13.00	13.00	13.00	13.00
	15.00	15.00	15.00	15.00

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STORMWATER FUND

FEES

ERU is defined as an 'equivalent residential unit' and represents 3,000 square feet of impervious surface. Impervious surface is defined as land surfaces that repel rainwater and do not permit it to infiltrate into the ground.

Rates become effective on the first billing following the effective date.

No change for FY2027

	Effective Oct 1, 2025	Effective Oct 1, 2026
Single Family Residential (per month)	\$7.02	\$7.02
Other ERU (per ERU per month)	\$7.02	\$7.02

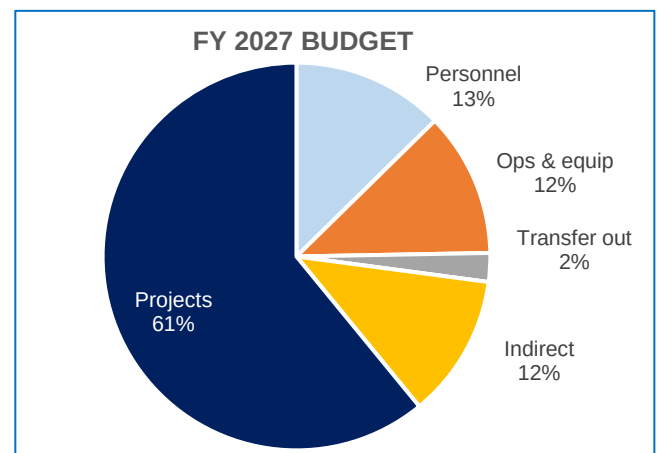
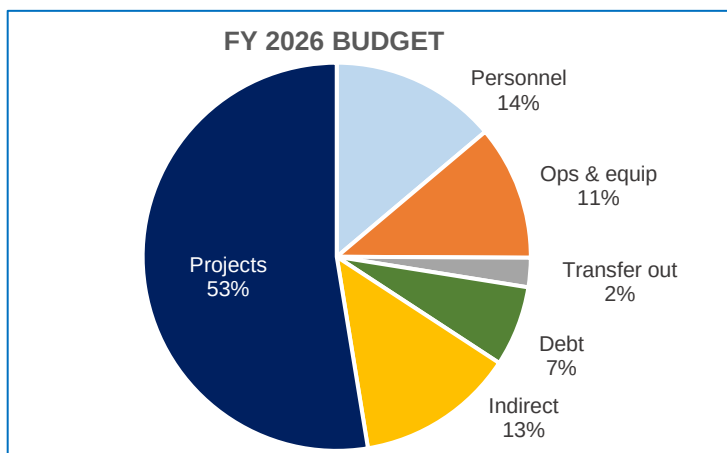
STORMWATER FUND

BUDGET & FINANCIAL HISTORY

	Prior Year Actual FY 2025	Adopted Budget FY 2026	Estimated Actual FY 2026	Annual Budget FY 2027	Year-to-Year Budget Change Increase (Decrease)	
Revenues						
1	Stormwater Utility Fees	\$ 5,579,778	\$ 5,292,001	\$ 5,990,000	\$ 6,000,000	\$ 707,999 13%
2	Storm Drain Impact Fees	1,537,790	1,000,000	750,000	750,000	(250,000) -25%
3	Other Revenue	741,757	-	500,000	-	- 0%
4		7,859,325	6,292,001	7,240,000	6,750,000	457,999 7%
Expenses						
5	Personnel	(1,412,596)	(1,491,567)	(1,413,407)	(1,572,516)	80,949 5%
6	Overtime	(3,598)	(10,000)	(5,000)	(10,000)	- 0%
7	Operations	(693,419)	(804,406)	(587,406)	(855,621)	51,215 6%
8	Indirect Costs	(1,240,672)	(1,430,596)	(1,324,183)	(1,496,736)	66,140 5%
9	Vehicles & Equipment	(403,034)	(410,800)	(437,778)	(652,100)	241,300 59%
10	Debt Service	(724,222)	(725,253)	(725,253)	-	(725,253) -100%
11	Construction Projects	(1,787,583)	(5,695,000)	(490,018)	(7,620,000)	1,925,000 34%
12	Transfer to the General Fund	(258,000)	(264,600)	(264,600)	(300,000)	35,400 13%
13		(6,523,124)	(10,832,222)	(5,247,645)	(12,506,973)	1,674,751 15%
14	Net change	\$ 1,336,200	\$ (4,540,221)	\$ 1,992,355	\$ (5,756,973)	
15	Beginning reserve balance ¹	\$ 15,986,811	\$ 17,467,682	\$ 17,467,682	\$ 19,460,037	
16	Net change	1,336,200	(4,540,221)	1,992,355	(5,756,973)	
17	Adjustment for capital ²	144,671				
18	Ending reserve balance ¹	\$17,467,682	\$12,927,461	\$19,460,037	\$13,703,064	

¹ Excludes investment in capital assets

² Adjustment for changes in capital



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STORMWATER FUND

ADDITIONAL DETAILS

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

Personnel 5%	Qualifying employees receive a cost of living adjustment of 2% and a merit increase. Market adjustment per the compensation study. Qualifying employees will receive career advancement as approved.	
Overtime 0%		
Operations 6%	Training, certifications, building rent, uniforms, testing, public outreach, credit card fees	\$370,621
	Operations equipment, supplies & maintenance	\$200,000
	Construction equipment, supplies & maintenance	\$175,000
	Impact fee study update	\$10,000
	Other studies	\$50,000
	Barney's Creek FEMA study	\$50,000
		<u>\$855,621</u>
Indirect Costs 5%	Allocated costs for services such as IT, risk management, safety, liability insurance, project management, financial management, legislative management, and other administrative and technical Add new utility billing software and implementation Increased costs from allocated administrative and technical support	
Vehicles & Equipment 59%	Vehicle and equipment value increased by 33%. New leases <i>Note: Vehicle and equipment replacement plan inflator of 10% to compensate for increased replacement cost.</i>	
Construction Projects 34%	7800 South 3200 West Storm Drain	\$300,000
	Clerates Storm Drain	\$190,000
	Vista West Park Storm Drain	\$250,000
	Old Bingham Hwy Storm Drain	\$630,000
	Barneys Creek Regional Detention Facility	\$2,500,000
	Developer reimbursement - Terraine	\$3,500,000
	System maintenance	\$250,000
		<u>\$7,620,000</u>
Transfer 13%	5% of water sales in lieu of franchise tax for lease of utilities located in ROW Increases with change in fees	

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STORMWATER FUND

INDIRECT COST ALLOCATIONS

	FY 2025	FY 2026	FY 2027	Change
Administrative Services	7.00%	7.00%	7.00%	none
City Attorney	3.75%	3.75%	3.75%	none
City Council	3.75%	3.75%	3.75%	none
City Recorder / Customer Service	7.50%	7.50%	7.50%	none
Emergency Management	3.75%	3.75%	3.75%	none
Facilities	3.00%	3.00%	3.00%	none
GIS	15.00%	15.00%	15.00%	none
Human Resources	3.75%	3.75%	3.75%	none
Mayor's Office	5.00%	5.00%	5.00%	none
Non-Departmental	3.75%	3.75%	3.75%	none
Public Affairs	3.75%	3.75%	3.75%	none
Public Utilities	20.00%	20.00%	20.00%	none
Public Works	10.00%	10.00%	10.00%	none
Utility Billing	25.00%	25.00%	25.00%	none

IMPACT FEES ON-HAND

Year Collected	As of 6/30/2025 <i>Interest 4.48%</i>	As of 6/30/2026 <i>Interest 3.8%</i>	As of 6/30/2027
FY 2020			
FY 2021	\$ 2,411,735	\$1,929,173	
FY 2022	1,837,889	1,907,729	
FY 2023	3,293,242	3,418,385	\$ 1,195,287
FY 2024	1,043,951	1,083,621	1,083,621
FY 2025	1,606,677	1,667,731	1,667,731
FY 2026		1,137,000	1,137,000
FY 2027			750,000
	\$ 10,193,494	\$ 11,143,639	\$ 5,833,639

STORMWATER FUND 5-Year Plan

COMBINED Utility and Impact Fees	FY 2027 Budget	FY 2028 Year 1	FY 2029 Year 2	FY 2030 Year 3	FY 2031 Year 4	FY 2032 Year 5
Revenues						
Stormwater Utility Fees	\$ 6,000,000	\$ 6,000,000	\$ 6,000,000	\$ 6,000,000	\$ 6,000,000	\$ 6,000,000
Storm Drain Impact Fees	750,000	500,000	500,000	500,000	500,000	500,000
	<u>6,750,000</u>	<u>6,500,000</u>	<u>6,500,000</u>	<u>6,500,000</u>	<u>6,500,000</u>	<u>6,500,000</u>
Expenses						
Personnel	(1,572,516)	(1,650,000)	(1,730,000)	(1,810,000)	(1,890,000)	(1,990,000)
Overtime	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Operations	(855,621)	(884,755)	(921,198)	(957,834)	(994,669)	(1,031,709)
Indirect Costs	(1,496,736)	(1,559,333)	(1,624,692)	(1,692,942)	(1,764,214)	(1,838,649)
Vehicles & Equipment	(652,100)	(670,000)	(690,000)	(710,000)	(730,000)	(750,000)
Construction Projects	(7,620,000)	(5,925,000)	(2,600,000)	(3,250,000)	(3,631,000)	(250,000)
Transfer to the General Fund	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)
	<u>(12,506,973)</u>	<u>(10,999,088)</u>	<u>(7,875,890)</u>	<u>(8,730,775)</u>	<u>(9,319,883)</u>	<u>(6,170,357)</u>
 Net Change	 <u>(5,756,973)</u>	 <u>(4,499,088)</u>	 <u>(1,375,890)</u>	 <u>(2,230,775)</u>	 <u>(2,819,883)</u>	 <u>329,643</u>
Beginning reserve balance	\$ 19,460,037	\$ 13,703,064	\$ 9,203,976	\$ 7,828,086	\$ 5,597,311	\$ 2,777,428
Net change	(5,756,973)	(4,499,088)	(1,375,890)	(2,230,775)	(2,819,883)	329,643
YE adjustment	-	-	-	-	-	-
Ending reserve balance	<u>\$ 13,703,064</u>	<u>\$ 9,203,976</u>	<u>\$ 7,828,086</u>	<u>\$ 5,597,311</u>	<u>\$ 2,777,428</u>	<u>\$ 3,107,071</u>

STORMWATER UTILITY	FY 2027 Budget	FY 2028 Year 1	FY 2029 Year 2	FY 2030 Year 3	FY 2031 Year 4	FY 2032 Year 5
REVENUE						
Stormwater Utility Fees	\$ 6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000
	<u>6,000,000</u>	<u>6,000,000</u>	<u>6,000,000</u>	<u>6,000,000</u>	<u>6,000,000</u>	<u>6,000,000</u>
EXPENSE						
Personnel	(1,572,516)	(1,650,000)	(1,730,000)	(1,810,000)	(1,890,000)	(1,990,000)
Overtime	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Operations	(795,621)	(834,755)	(921,198)	(907,834)	(994,669)	(1,031,709)
Indirect Costs	(1,496,736)	(1,559,333)	(1,624,692)	(1,692,942)	(1,764,214)	(1,838,649)
Vehicles & Equipment	(652,100)	(670,000)	(690,000)	(710,000)	(730,000)	(750,000)
Construction Projects	(1,620,000)	(1,415,000)	(1,015,000)	(250,000)	(250,000)	(250,000)
Transfer to General Fund	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)
	<u>(6,446,973)</u>	<u>(6,439,088)</u>	<u>(6,290,890)</u>	<u>(5,680,775)</u>	<u>(5,938,883)</u>	<u>(6,170,357)</u>
 NET CHANGE	 <u>\$ (446,973)</u>	 <u>\$ (439,088)</u>	 <u>\$ (290,890)</u>	 <u>\$ 319,225</u>	 <u>\$ 61,117</u>	 <u>\$ (170,357)</u>
Beginning reserve balance	\$ 8,316,398	\$ 7,869,425	\$ 7,430,337	\$ 7,139,447	\$ 7,458,672	\$ 7,519,789
Net change	(446,973)	(439,088)	(290,890)	319,225	61,117	(170,357)
YE adjustment	-	-	-	-	-	-
Ending reserve balance	<u>\$ 7,869,425</u>	<u>\$ 7,430,337</u>	<u>\$ 7,139,447</u>	<u>\$ 7,458,672</u>	<u>\$ 7,519,789</u>	<u>\$ 7,349,432</u>

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STORMWATER FUND 5-Year Plan

STORMWATER IMPACT FEES	FY 2027 Budget	FY 2028 Year 1	FY 2029 Year 2	FY 2030 Year 3	FY 2031 Year 4	FY 2032 Year 5
REVENUE						
Impact Fees	\$ 750,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
	750,000	500,000	500,000	500,000	500,000	500,000
CAPITAL IMPROVEMENTS						
Studies	(60,000)	(50,000)	-	(50,000)	-	-
Construction Projects	(2,500,000)	(3,010,000)	(1,585,000)	-	(3,381,000)	-
Developer Reimbursemer	(3,500,000)	(1,500,000)	-	(3,000,000)	-	-
	(6,060,000)	(4,560,000)	(1,585,000)	(3,050,000)	(3,381,000)	-
NET CHANGE	\$ (5,310,000)	\$ (4,060,000)	\$ (1,085,000)	\$ (2,550,000)	\$ (2,881,000)	\$ 500,000
Beginning reserve balance	\$ 11,143,639	\$ 5,833,639	\$ 1,773,639	\$ 688,639	\$ (1,861,361)	\$ (4,742,361)
Net change	(5,310,000)	(4,060,000)	(1,085,000)	(2,550,000)	(2,881,000)	500,000
Ending reserve balance	\$ 5,833,639	\$ 1,773,639	\$ 688,639	\$ (1,861,361)	\$ (4,742,361)	\$ (4,242,361)

Proposed Collection Fees

Rate increase	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
	Budget	Year 1	Year 2	Year 3	Year 4	Year 5
Per ERU	\$7.02	\$7.02	\$7.02	\$7.02	\$7.02	\$7.02

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STORMWATER FUND

5-YEAR CAPITAL PROJECTS PLAN

	FY 2027 Budget	FY 2028 Year 1	FY 2029 Year 2	FY 2030 Year 3	FY 2031 Year 4	FY 2032 Year 5
Construction Projects						
C-9 72" TRAXX Pipeline Repair			850,000			
1300 West 7200-7800 S (JVWCD)		350,000				
1300 West 6600-7800 South (Phase 3)		475,000				
7800 South 3200 West Storm Drain	300,000					
Barneys Creek Regional Detention Facility (83)	2,500,000					
Barneys Wash Regional Detention Facility (102)		2,500,000	1,500,000			
9400 S 6400 West Detention Basin (MP90)					3,381,000	
Clebrates Storm Drain	190,000					
Duck Ridge Way Culvert - on Barneys Wash CDTs-8050		600,000				
OBH Safe Sidewalk (Irrigation & SD)	630,000					
System maintenance/replacement	250,000	250,000	250,000	250,000	250,000	250,000
Vista West Storm Drain	250,000	250,000				
	4,120,000	4,425,000	2,600,000	250,000	3,631,000	250,000
Plans and Studies (473000 / 431000)						
Master plan update (473000)				100,000		
Impact fee study (431000)	10,000					
Barney's Creek FEMA Study	50,000	50,000				
Other studies	50,000					
	110,000	50,000	-	100,000	-	-
Developer Reimbursement						
Developer Reimbursement - Terraine	3,500,000					
Developer Reimbursement - Barney Wash SR111-6400 West (MP101)				3,000,000		
Developer Reimbursement - Barney Creek SR111-6400 West (MP100)		1,500,000				
	3,500,000	1,500,000	-	3,000,000	-	-
	\$ 7,730,000	\$ 5,975,000	\$ 2,600,000	\$ 3,350,000	\$ 3,631,000	\$ 250,000



TRANSPORTATION UTILITY (STREETLIGHT) FUND

TRANSPORTATION UTILITY (STREETLIGHT) FUND

FUND PURPOSE

The streetlight utility provides improvements, maintenance, and operations of the City's streetlight system. A flat monthly fee is charged to each residential/commercial unit. This fee was created in FY 2017.

Our mission is to illuminate and enhance the safety, sustainability, and vibrancy of our community through the thoughtful and efficient management of street lighting infrastructure. We are dedicated to providing well-lit, secure, and welcoming public spaces that contribute to the overall well-being of residents and visitors.

GOALS & OBJECTIVES

Our goal is to foster a sense of pride and connectivity within our city by maintaining a reliable and responsive streetlight network. Through proactive maintenance, continuous improvement, and community engagement, we endeavor to build a safer and more aesthetically pleasing environment for all residents and visitors of the City of West Jordan.

Sense of Community & City Identity
Resident Focused
City Aesthetics

Streetlight Availability

Resident Focused

Ensure a high percentage of operational streetlights to enhance safety and visibility.

City Aesthetics

Technology Adoption

Resident Focused

Enhance efficiency and reduce long-term operational costs through the adoption of advanced lighting technologies.

City Aesthetics

Maintenance Response Time

Resident Focused

Minimize downtime by addressing maintenance needs promptly.

WORKLOAD AND PERFORMANCE MEASURES

	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Forecast
# of streetlights	6,750	6,897	7,189	7,400
% of functioning streetlights		90%	90%	90%
# of streetlights maintained per FTE	2,250	2,299	2,396	2,467
# of new streetlights installed	300	147	292	211
% of streetlights converted to LED	80%	95%	98%	100%
% of streetlights and underground network incorporated into GPS and CityWorks		20%	22%	30%
% of requests responded to within 48 hrs		100%	100%	100%
% of general maintenance issues repaired within 5 to 7 business days		78%	80%	80%

Survey Results (0-100):

2023

2024

2025

Resident satisfaction with street lighting	68	68	67

STAFFING

	FY 2024	FY 2025	FY 2026	FY 2027
Operations	-	3.00	3.00	3.00

FEE SCHEDULE

	Effective October 1, 2025	Effective October 1, 2026
Transportation Utility (Streetlight) Fee (per unit)	\$3.22	\$3.35
4% increase for FY2027		

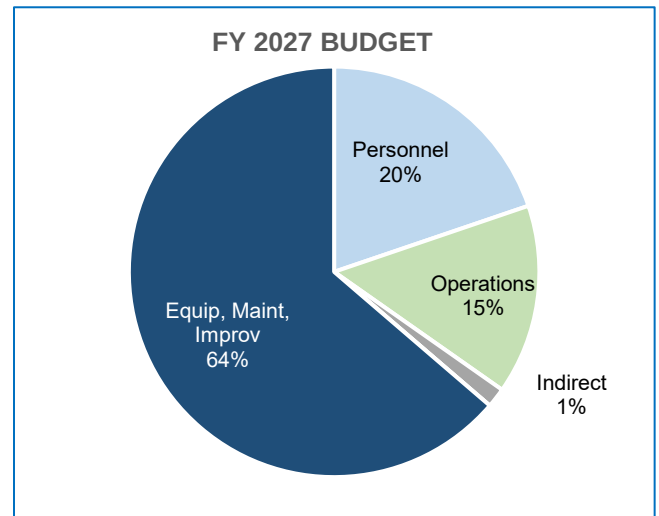
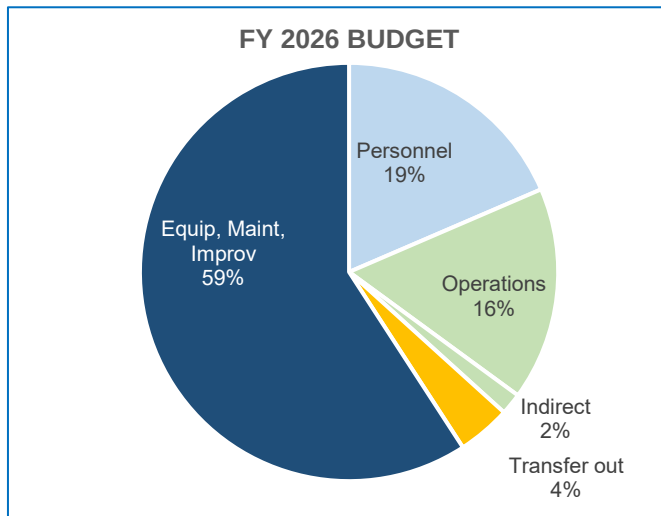
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TRANSPORTATION UTILITY (STREETLIGHT) FUND

BUDGET & FINANCIAL HISTORY

	Prior Year Actual FY 2025	Adopted Budget FY 2026	Estimated Actual FY 2026	Annual Budget FY 2027	Year-to-Year Budget Change Increase (Decrease)	
Revenue						
1	Streetlight Fees	\$ 1,460,907	\$ 1,495,494	\$ 1,535,000	\$ 1,596,000	\$ 100,506 7%
2	Other Government Contributions	158,100	-	-	-	- 0%
3	Other Revenue	47,765	-	-	-	- 0%
4		1,666,772	1,495,494	1,535,000	1,596,000	100,506 7%
Expense						
5	Personnel	(268,528)	(322,708)	(331,561)	(333,455)	10,747 3%
6	Operations	(188,021)	(287,558)	(237,558)	(252,153)	(35,405) -12%
7	Equipment & Maintenance	(721,138)	(930,200)	(932,313)	(973,700)	43,500 5%
8	Improvements	(181,729)	(100,000)	(96,000)	(100,000)	- 0%
9	Indirect Costs	(5,000)	(29,100)	(25,874)	(26,200)	(2,900) -10%
10	Transfer to the General Fund	(66,900)	(71,750)	(71,750)	-	(71,750) -100%
11		(1,431,316)	(1,741,316)	(1,695,056)	(1,685,508)	(55,808) -3%
12	Net change	\$ 235,455	\$ (245,822)	\$ (160,056)	\$ (89,508)	
13	Beginning reserve balance	\$ 821,886	\$ 1,057,341	\$ 1,057,341	\$ 897,285	
14	Net change	235,455	(245,822)	(160,056)	(89,508)	
15	Ending reserve balance	\$ 1,057,341	\$ 811,519	\$ 897,285	\$ 807,777	

How are the streetlight fees used?



(continued on next page)

TRANSPORTATION UTILITY (STREETLIGHT) FUND

ADDITIONAL DETAILS

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

Personnel 3%	Qualifying employees receive a cost of living adjustment of 2% and a merit increase.	
Operations -12%	Training, certifications, building rent, uniforms, outsourced services,	\$62,153
	public outreach, credit card fees, and other department supplies	
	Fee study (required by 07/01/2027 per new legislation)	\$10,000
	Electricity for streetlights	<u>\$180,000</u>
		\$252,153
Equipment & Maintenance 5%	Maintenance, repair, and replacement of street lights: poles, ballasts,	\$930,000
	bulbs, fixtures, and photocells. Provides some funding for inventory,	
	capital projects, and dark sky requests. These funds are also used for	
	the purchase and maintenance of small equipment.	
	Replacement and maintenance for vehicles and equipment	<u>\$43,700</u>
		\$973,700
<i>Note: Vehicle and equipment replacement plan inflator of 10% to compensate for increased replacement cost.</i>		
Improvements 0%	New streetlights	\$100,000
Indirect Costs -10%	Allocated costs for services such as IT, risk management, safety, and liability insurance	

STREETLIGHT FUND 5-Year Plan

	FY 2027 Budget	FY 2028 Year 1	FY 2029 Year 2	FY 2030 Year 3	FY 2031 Year 4	FY 2032 Year 5
Operating Revenue	\$ 1,596,000	\$ 1,659,840	\$ 1,726,234	\$ 1,795,283	\$ 1,867,094	\$ 1,941,778
Non-operating Revenue	-	-	-	-	-	-
Expense						
Personnel	(333,455)	(346,793)	(360,665)	(375,092)	(390,095)	(405,699)
Operations	(252,153)	(259,718)	(267,509)	(275,534)	(283,800)	(292,314)
Equipment & Maintenance	(973,700)	(1,002,911)	(1,032,998)	(1,063,988)	(1,095,908)	(1,128,785)
Improvements	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
Indirect Costs	(26,200)	(26,986)	(27,796)	(28,629)	(29,488)	(30,373)
Transfer to the General Fund	-	-	-	-	-	-
	(1,685,508)	(1,736,408)	(1,788,968)	(1,843,244)	(1,899,292)	(1,957,172)
NET CHANGE	\$ (89,508)	\$ (76,568)	\$ (62,734)	\$ (47,961)	\$ (32,198)	\$ (15,394)
RESERVES						
Beginning balance	\$ 897,285	\$ 807,777	\$ 731,209	\$ 668,475	\$ 620,515	\$ 588,317
Net change	(89,508)	(76,568)	(62,734)	(47,961)	(32,198)	(15,394)
Ending Balance	\$ 807,777	\$ 731,209	\$ 668,475	\$ 620,515	\$ 588,317	\$ 572,923
Proposed Fees						
Rate increase	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2031
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 5
Streetlight fee	\$3.35	\$3.48	\$3.62	\$3.77	\$3.92	\$4.07



FLEET MANAGEMENT INTERNAL SERVICE FUND

FLEET MANAGEMENT FUND

FUND PURPOSE

The mission of the City of West Jordan Fleet Services department is to manage and maintain the City's fleet of vehicles and equipment in a responsible and sustainable way, supporting and providing our fellow City employees with a safe and efficient product for use in any emergency or non-emergency event.

GOALS & OBJECTIVES

Provide safe equipment that meets operational needs, is available to meet those needs, and be cost effective. Additionally, the fleet department is seeking ways to reduce fuel usage and greenhouse gas emissions through timely maintenance, proper utilization and right-sizing of the fleet, and integration of alternative fueled vehicles where possible.

*Resident Focused
Employee Satisfaction*

Optimize fleet efficiency and reliability

*Resident Focused
Employee Satisfaction*

Maintain asset availability of 95% or better

Meet preventative maintenance schedules within 10% of cycle completion 95% of the time

Assure that emergency repairs encumber 30% or less of total maintenance and repairs

PERFORMANCE & WORKLOAD MEASURES

	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Forecast
% of preventive maintenance inspections within 60 days of notice	64%	80%	85%	89%
Units per mechanic	183	190	209	216
% of vehicles in service	98%	98%	98%	98%
# of vehicles managed	454	470	480	407
# of equipment managed	370	380	470	580
# of trailers managed	94	94	94	95

STAFFING

	FY 2024	FY 2025	FY 2026	FY 2027
Management	1.00	1.00	1.00	1.00
Operations	8.00	8.00	8.00	8.00
	9.00	9.00	9.00	9.00

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FLEET MANAGEMENT FUND

BUDGET & FINANCIAL HISTORY

	Prior Year Actual FY 2025	Adopted Budget FY 2026	Estimated Actual FY 2026	Annual Budget FY 2027	Year-to-Year Budget Change Increase (Decrease)	
Revenues						
1	Vehicle & Equip Cost Recovery	\$ 6,018,987	\$ 7,287,328	\$ 8,287,328	\$ 4,593,100	\$ (2,694,228) -37%
2	Service Charges	3,559,160	3,448,900	3,448,900	3,848,829	399,929 12%
3	Other Revenue	764,066	250,000	698,000	500,000	250,000 100%
4		10,342,213	10,986,228	12,434,228	8,941,929	(2,044,299) -19%
Expenditures						
Operations						
5	Personnel	(996,261)	(993,121)	(994,277)	(1,045,996)	52,875 5%
6	Operations	(1,984,813)	(2,412,750)	(2,155,000)	(2,580,175)	167,425 7%
7	Indirect Costs	(30,827)	(32,500)	(29,669)	(46,100)	13,600 42%
8	Replacement Plan	(4,083,587)	(4,951,900)	(5,400,000)	(5,002,000)	50,100 1%
9	Leases	(658,578)	(779,521)	(681,521)	(1,050,176)	270,655 35%
10		(7,754,066)	(9,169,792)	(9,260,467)	(9,724,447)	554,655 6%
Service Expansion						
11	New Vehicles & Equipment	(613,465)	(1,626,100)	(1,408,498)	(203,000)	(1,423,100) -88%
		(613,465)	(1,626,100)	(1,408,498)	(203,000)	(1,423,100) -88%
Lease Reporting Requirement (GASB 96)						
12	Lease Proceeds	110,598	500,000	127,115	250,000	250,000 -50%
13	Right-to-Use	(110,598)	(500,000)	(127,115)	(250,000)	(250,000) -50%
14		-	-	-	-	- 0%
15	Net change	1,974,683	190,336	1,765,263	(985,518)	
16	Beginning reserve balance ¹	\$ 1,746,589	\$ 3,762,634	\$ 3,762,634	\$ 5,527,897	
17	Net change	1,974,683	190,336	1,765,263	(985,518)	
18	YE Adjustment	41,362	-	-	-	
19	Ending reserve balance ¹	\$ 3,762,634	\$ 3,952,970	\$ 5,527,897	\$ 4,542,379	
	Reserve for Tiller Truck	\$ 2,526,607	\$ 2,526,607	\$ 2,526,607	\$ 2,526,607	
	Other reserves	1,236,027	1,426,363	3,001,290	2,015,772	

¹ Excludes investment in capital assets

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FLEET MANAGEMENT FUND

ADDITIONAL DETAILS

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

Personnel 5%	Qualifying employees receive a cost of living adjustment of 2% and a merit increase.		
Operations 7%	Parts & supplies	\$1,455,175	
	Fuel	\$950,000	
	Outsourced repairs for damaged by or involved in an accident	\$175,000	
		<u>\$2,580,175</u>	
Indirect Costs 42%	Allocated costs for services such as IT, risk management, safety, and liability insurance		
New Vehicles & Equipment -88%	Crossing Guard Supervisor (dependent on property tax increase)	\$32,000	General Fund
	Parks Planner (dependent on property tax increase)	\$35,000	General Fund
	Sidecast Sweeper	\$86,000	Class C
	Tire Balancing Machine	\$42,000	Fleet
	Enclosed Box Trailer	\$8,000	Facilities
		<u>\$203,000</u>	
Replacement Vehicles 1%	Annual vehicle replacement program	\$4,000,000	
	Vehicle upfitting	\$1,002,000	
		<u>\$5,002,000</u>	
Leased Heavy Equipment 35%	Skidsteers, excavators, backhoes, compactors, pavers, track loader		
	Heavy Equipment Leases >1 year period (existing)	\$535,250	
	Principal and Interest on other leases	\$482,676	
	New - Skid Loader Lease (Parks)	\$15,750	
	New - Mini Excavator Lease (Parks)	\$16,500	
		<u>\$1,050,176</u>	

FLEET MANAGEMENT FUND 5-Year Plan

	FY 2027 Budget	FY 2028 Year 1	FY 2029 Year 2	FY 2030 Year 3	FY 2031 Year 4	FY 2032 Year 5
Assessment increase	-19%	11%	5%	5%	6%	5%
REVENUE						
Vehicle & Equipment Cost Recovery	\$ 4,593,100	\$ 5,726,000	\$ 6,003,000	\$ 6,293,393	\$ 6,724,000	\$ 7,048,000
Service Charges (O&M)	3,848,829	3,856,000	4,049,000	4,251,000	4,464,000	4,687,000
Other revenue	500,000	350,000	350,000	350,000	350,000	350,000
	<u>8,941,929</u>	<u>9,932,000</u>	<u>10,402,000</u>	<u>10,894,393</u>	<u>11,538,000</u>	<u>12,085,000</u>
EXPENSE						
O&M						
Personnel	(1,045,996)	(1,098,296)	(1,153,211)	(1,210,871)	(1,271,415)	(1,334,985)
Operations	(2,626,275)	(2,757,589)	(2,895,468)	(3,040,242)	(3,192,254)	(3,351,866)
	<u>(3,672,271)</u>	<u>(3,855,885)</u>	<u>(4,048,679)</u>	<u>(4,251,113)</u>	<u>(4,463,668)</u>	<u>(4,686,852)</u>
Capital						
Replacements	(5,002,000)	(5,000,000)	(5,250,000)	(8,039,107)	(5,914,455)	(6,210,178)
New vehicles	(203,000)	-	-	-	-	-
Leases	(1,050,176)	(1,076,430)	(1,103,341)	(1,130,925)	(1,159,198)	(1,188,178)
	<u>(6,255,176)</u>	<u>(6,076,430)</u>	<u>(6,353,341)</u>	<u>(9,170,032)</u>	<u>(7,073,653)</u>	<u>(7,398,356)</u>
GASB 96 Leases						
Lease Proceeds	250,000	500,000	500,000	500,000	500,000	500,000
Right to Use	(250,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>(9,927,447)</u>	<u>(9,932,315)</u>	<u>(10,402,020)</u>	<u>(13,421,144)</u>	<u>(11,537,322)</u>	<u>(12,085,208)</u>
NET CHANGE	\$ (985,518)	\$ (315)	\$ (20)	\$ (2,526,751)	\$ 678	\$ (208)
RESERVES						
Beginning Fund Balance	\$ 5,527,897	\$ 4,542,379	\$ 4,542,064	\$ 4,542,044	\$ 2,015,293	\$ 2,015,971
Net change	(985,518)	(315)	(20)	(2,526,751)	678	(208)
Adjustment	-	-	-	-	-	-
Ending Balance	<u>\$ 4,542,379</u>	<u>\$ 4,542,064</u>	<u>\$ 4,542,044</u>	<u>\$ 2,015,293</u>	<u>\$ 2,015,971</u>	<u>\$ 2,015,764</u>



INFORMATION TECHNOLOGY INTERNAL SERVICE FUND

INFORMATION TECHNOLOGY FUND

FUND PURPOSE

The Information Technology Fund provides the City with technology solutions, a reliable network, information security, data backup, and technical support. Cost allocations are charged to each department or fund. The basis is cost recovery as well as cash funding for infrastructure replacement and enhancement.

GOALS & OBJECTIVES

Maintain the City's information management systems in a secure and safe environment.

*Resident Focused
Employee Satisfaction*

Foster a collaborative, engaging, and innovative approach to meet the City's information system needs.

*Resident Focused
Employee Satisfaction*

PERFORMANCE & WORKLOAD MEASURES

	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Forecast
# of support requests	5,117	5,600	5,850	6,200
% of support requests closed within service level agreements	N/A	82%	84%	85%
% of support requests closed within 24 hours	N/A	77%	81%	80%

STAFFING

	FY 2024	FY 2025	FY 2026	FY 2027
Management	2.00	2.00	2.00	2.00
Operations	6.00	7.50	7.00	7.00
	8.00	9.50	9.00	9.00

INFORMATION TECHNOLOGY FUND

BUDGET & FINANCIAL HISTORY

	Prior Year Actual FY 2025	Adopted Budget FY 2026	Estimated Actual FY 2026	Annual Budget FY 2027	Year-to-Year Budget Change Increase (Decrease)	
Revenues						
1 Assessment	\$ 4,674,205	\$ 5,704,800	\$ 5,704,800	\$ 6,963,800	\$ 1,259,000	22%
2 Other Revenue	189,973	-	185,000	-	-	0%
3	4,864,178	5,704,800	5,889,800	6,963,800	1,259,000	22%
Expenditures						
4 Personnel	(1,261,681)	(1,323,286)	(1,235,563)	(1,432,886)	109,600	8%
5 Operations	(70,792)	(112,500)	(89,500)	(173,500)	61,000	54%
6 Professional Services	(21,858)	(80,000)	(250,000)	(200,000)	120,000	150%
7 Communication Systems	(776,936)	(815,000)	(850,000)	(850,000)	35,000	4%
8 Contracts & Leases	(2,016,033)	(2,554,433)	(2,879,706)	(4,119,942)	1,565,509	61%
9 Indirect Costs	-	-	(44,347)	(50,000)	50,000	100%
10 Equipment	(732,182)	(716,700)	(400,000)	(725,000)	8,300	1%
11 Minor Projects	-	-	-	(174,000)	174,000	100%
12 Software Implementation	(25,129)	(827,700)	(1,386,512)	(210,000)	(617,700)	-75%
13	(4,904,611)	(6,429,619)	(7,135,628)	(7,935,328)	1,505,709	23%
Leased Assets (GASB Statement No. 96)						
14 SBITA Proceeds	145,213	2,800,000	5,640,504	-		
15 SBITA Purchases	(105,748)	(2,800,000)	(5,640,504)	-		
16	39,465	-	-	-		
17 Net change	\$ (968)	\$ (724,819)	\$ (1,245,828)	\$ (971,528)		
18 Beginning reserve balance ¹	\$ 4,481,817	\$ 4,413,319	\$ 4,413,319	\$ 3,167,491		
19 Net change	(968)	(724,819)	(1,245,828)	(971,528)		
20 YE adjustment	(67,530)					
21 Ending reserve balance ¹	\$ 4,413,319	\$ 3,688,500	\$ 3,167,491	\$ 2,195,963		

¹ Excludes investment in capital assets

ADDITIONAL DETAILS

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

Personnel 8%	Qualifying employees receive a cost of living adjustment of 2% and a merit increase. Market adjustment per the compensation study. Qualifying employees will receive career advancement as approved. Transfer Cityworks Database Management Technician back to IT from Development Services
Operations 54%	Department supplies and small equipment, copier maintenance, continual education, certifications, etc
Professional Services 150%	Website management, outsourced electrical, video conferencing and collaboration system management. Increase for consultant to evaluate telecom needs \$50,000

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INFORMATION TECHNOLOGY FUND

ADDITIONAL DETAILS (continued)

Communications Systems 4%	Cell phones, MiFi devices, radios. Service agreements and hardware. Internet contracts, network communications.	
Contracts & Leases 61%	Contracts for annual services and leases for services and equipment. Addition of Axon FUSUS Intelligence Software - Police Addition of Community Connect Granicus PrimeGov/Swagit (add meetings for Comm Dev) Addition of cash receipting software	\$1,715,374 \$35,000 \$36,000 \$11,000 <u>\$103,000</u> \$1,900,374
Indirect Costs 100%	Add risk assessment	\$50,000
Equipment 1%	Equipment replacement program Crossing Guard Supervisor (dependent on property tax increase) Parks Planner (dependent on property tax increase)	\$720,500 \$1,500 <u>\$3,000</u> \$725,000
Minor Projects 100%	Police Community Room and Training Room Reconfiguration Public Works Building Wi-fi Access Justice Center Wi-fi Access	\$50,000 \$62,000 <u>\$62,000</u> \$174,000
Software Implementation -75%	Implementation costs for new software. Use of reserves. Cash receipting software (one-time) Community Connect (one-time)	\$200,000 \$10,000 <u>\$210,000</u>
SBITA Purchases	<i>GASB Statement No. 96 requires the recognition of any multi-year IT contract as a subscription-based IT agreement (SBITA). It also requires the SBITA be recognized as 'financed' (revenue) and 'purchased' (expenditure) at its full net present value in the year the agreement is approved, and amortized over the life of the agreement.</i> Neither revenue nor expenditure affects cash.	

INFORMATION TECHNOLOGY FUND 5-Year Plan

	FY 2027 Budget	FY 2028 Year 1	FY 2029 Year 2	FY 2030 Year 3	FY 2031 Year 4	FY 2032 Year 5
Assessment increase		7.0%	7.0%	7.0%	7.0%	7.0%
REVENUES						
Assessments	\$ 6,963,800	\$ 7,451,266	\$ 7,972,855	\$ 8,530,954	\$ 9,128,121	\$ 9,767,090
Other Revenue	-	-	-	-	-	-
	6,963,800	7,451,266	7,972,855	8,530,954	9,128,121	9,767,090
EXPENSES						
Personnel	(1,432,886)	(1,475,873)	(1,520,149)	(1,565,753)	(1,612,726)	(1,661,108)
Operations	(373,500)	(384,705)	(396,246)	(408,134)	(420,378)	(432,989)
Communication Systems	(850,000)	(875,500)	(901,765)	(928,818)	(956,682)	(985,383)
Contracts & Leases	(4,119,942)	(4,325,939)	(4,542,236)	(4,769,348)	(5,007,815)	(5,258,206)
Indirect Costs	(50,000)	(51,000)	(52,020)	(53,060)	(54,122)	(55,204)
Equipment	(725,000)	(746,750)	(769,153)	(792,227)	(815,994)	(840,474)
Minor Projects	(174,000)	-	-	-	-	-
Software Implementation	(210,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)
	(7,935,328)	(8,009,767)	(8,331,568)	(8,667,340)	(9,017,717)	(9,383,363)
NET CHANGE	\$ (971,528)	\$ (558,501)	\$ (358,714)	\$ (136,386)	\$ 110,405	\$ 383,727
RESERVES						
Beginning balance	\$ 3,167,491	\$ 2,195,963	\$ 1,637,463	\$ 1,278,749	\$ 1,142,363	\$ 1,252,768
Net change	(971,528)	(558,501)	(358,714)	(136,386)	110,405	383,727
Ending Balance	\$ 2,195,963	\$ 1,637,463	\$ 1,278,749	\$ 1,142,363	\$ 1,252,768	\$ 1,636,495



BENEFITS MANAGEMENT INTERNAL SERVICE FUND

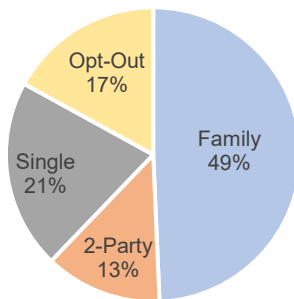
BENEFITS MANAGEMENT FUND

FUND PURPOSE

The Benefits Management Fund centralizes the management of the City's self-funded health insurance. The revenues are the result of both employer and employee contributions as determined annually. The basis is cost recovery plus an allowance for health care cost increases.

PREMIUM AND COVERAGE

Coverage Types



Budgeted Plan Enrollment

	FY 2025	FY 2026	FY 2027
Family	279.00	266.00	272.50
2-Party	73.00	80.00	71.00
Single	97.00	100.00	115.00
Opt-Out	78.00	89.00	94.00
	<u>527.00</u>	<u>535.00</u>	<u>552.50</u>

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BENEFITS MANAGEMENT FUND

BUDGET & FINANCIAL HISTORY

		Prior Year Actual FY 2025	Adopted Budget FY 2026	Estimated Actual FY 2026	Annual Budget FY 2027	Year-to-Year Budget Change Increase (Decrease)	
Revenues							
1	Employer Contributions	\$ 8,062,333	\$ 8,183,820	\$ 9,529,017	\$ 9,392,501	\$ 1,208,681	15%
2	Employee Contributions	696,947	813,024	756,000	986,345	173,321	21%
3	Other Revenue	84,176	-	66,000	-	-	0%
4	Transfer from General Fund	-	-	-	-	-	0%
5		8,843,456	8,996,844	10,351,017	10,378,846	1,382,002	15%
Expenditures							
6	Leave Buyout	(188,199)	(500,000)	-	-	(500,000)	-100%
7	Professional Services	(1,210,570)	(1,200,000)	(1,006,200)	(1,100,000)	(100,000)	-8%
8	Claims	(7,688,611)	(7,050,000)	(7,670,000)	(8,100,000)	1,050,000	15%
9	Clinic	(694,539)	(550,000)	(840,000)	(900,000)	350,000	64%
10		(9,781,919)	(9,300,000)	(9,516,200)	(10,100,000)	800,000	9%
11	Net change	\$ (938,463)	\$ (303,156)	\$ 834,817	\$ 278,846		
12	Beginning reserve balance	\$ 1,988,071	\$ 1,049,608	\$ 1,049,608	\$ 1,884,425		
13	Net change	(938,463)	(303,156)	834,817	278,846		
14	Ending reserve balance	\$ 1,049,608	\$ 746,452	\$ 1,884,425	\$ 2,163,271		

ADDITIONAL DETAILS

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

Leave -100%	Payout of leave time at conclusion of employment if salary savings in unavailable	
Professional Services -8%	Medical claims administration	\$300,000
	Medical stop-loss premium	\$800,000
		<u>\$1,100,000</u>
Claims 15%	Self-insured claims for medical	\$8,000,000
	Self-insured claims for unemployment	\$100,000
		<u>\$8,100,000</u>
Clinic 64%	Medical personnel, pharmacy, etc	



RISK MANAGEMENT INTERNAL SERVICE FUND

RISK MANAGEMENT FUND

FUND PURPOSE

The Risk Management Fund is an internal service fund centralizing the management of all liability insurance and claims for the City. Additionally, this fund supports programming to increase safety within City departments. The Fund is managed by the Risk Manager under the general direction of the City Attorney. The risk management team is comprised of a professional risk manager and a professional risk management safety specialist, and works closely with the City's civil and prosecution attorneys.

GOALS & OBJECTIVES

Protect City employees and assets with adequate insurance coverage
(excluding employer-provided benefit plans)

*Resident Focused
Employee Satisfaction*

Secure insurance policies with coverage based on data analysis, expert consultation, and historical performance

Continue growing the City's culture of safety by supporting departments in safety training, programs, incentives, and consultations

*Resident Focused
Employee Satisfaction*

Decrease total at-fault internal accidents

Reduce the occurrence of workplace injuries and damage to City property

PERFORMANCE & WORKLOAD MEASURES

	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate	FY 2027 Forecast
# of liability claims	34	35	38	40
# of at-fault accidents	59	69	51	50
% change in at-fault accidents	31.11%	16.95%	-26.09%	-1.96%
# of no-fault accidents	34	24	23	22
% change in no-fault accidents	54.55%	-29.41%	-4.17%	-4.35%
Worker's compensation claims as a % of the average total employees	4.42%	5.39%	5.93%	6.45%
Experience modifier used in calculating worker's compensation insurance premium	1.17	0.97	0.93	0.93

STAFFING

	FY 2024	FY 2025	FY 2026	FY 2027
Management	1.00	1.00	1.00	1.00
Operations	1.00	1.00	1.00	1.00
	2.00	2.00	2.00	2.00

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RISK MANAGEMENT FUND

BUDGET & FINANCIAL HISTORY

	Prior Year Actual FY 2025	Adopted Budget FY 2026	Estimated Actual FY 2026	Annual Budget FY 2027	Year-to-Year Budget Change Increase (Decrease)	
Revenues						
1	Assessments	\$ 1,965,236	\$ 1,641,500	\$ 1,141,300	\$ 1,287,000	\$ (354,500) -22%
2	Employer Contributions	680,088	588,023	526,650	673,398	85,375 15%
3	Other Revenue	115,998	-	96,000	-	- 0%
4		2,761,322	2,229,523	1,763,950	1,960,398	(269,125) -12%
Expenditures						
5	Personnel	(255,737)	(259,700)	(233,190)	(234,631)	(25,069) -10%
6	Operations	(15,480)	(17,215)	(16,500)	(22,500)	5,285 31%
7	Indirect Services	(17,100)	(20,400)	(20,400)	(24,600)	4,200 21%
8	Liability Premiums	(1,546,898)	(1,708,023)	(1,694,183)	(1,972,489)	264,466 15%
9	Professional Services	(3,850)	(92,000)	-	(92,000)	- 100%
10	Claims	(214,425)	(525,000)	(120,000)	(525,000)	- 0%
11	Unemployment	(36,766)	-	-	-	- 0%
12		(2,090,257)	(2,622,338)	(2,084,273)	(2,871,220)	248,882 9%
13	Net change	\$ 671,064	\$ (392,815)	\$ (320,323)	\$ (910,822)	
14	Beginning reserve balance	\$ 2,570,914	\$ 3,239,413	\$ 3,239,413	\$ 2,919,090	
15	Net change	671,064	(392,815)	(320,323)	(910,822)	
	Prior period adjustment	(2,566)				
16	Ending reserve balance	\$ 3,239,413	\$ 2,846,598	\$ 2,919,090	\$ 2,008,268	

ADDITIONAL DETAILS

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

Revenue

Assessments Assessments to departments for cost recovery of liability insurance.
-22%

Employer Contributions Workers compensation contributed through the payroll process.
Amount reduced to match premium reduction due to improved experience modifier.
15%

Expenditures

Personnel Qualifying employees receive a cost of living adjustment of 2% and a merit increase
-10%

Operations Software licensing, memberships, claims adjustment services, continuing education, certifications,
31% department supplies, safety program

Indirect Costs IT services and software
21%

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RISK MANAGEMENT FUND

ADDITIONAL DETAILS (continued)

Liability Premiums 15%	Includes worker's compensation, liability, property, and cyber insurance premiums		
Professional Services 100%	Outside legal counsel for issues other than claims		\$90,000
	Claims adjustment services		<u>\$2,000</u>
			\$92,000
Claims 0%	Claim payments		



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STAFFING DOCUMENT

GENERAL FUND

			Status	Salary Grade			# of Positions		
				Annual Budget FY 2025	Annual Budget FY 2026	Annual Budget FY 2027	Annual Budget FY 2025	Annual Budget FY 2026	Annual Budget FY 2027
ADMINISTRATIVE SERVICES									
Administrative Services Director	Appointed	Exempt	EX2	EX2	EX2	1.00	1.00	1.00	
Controller		Exempt	GE77	GE77		1.00	1.00		
City Treasurer	Appointed	Exempt	GE75	GE75	GE75	1.00	1.00	1.00	
Project Manager		Exempt		GE75	GE75		1.00	1.00	
Budget Manager		Exempt			GE75			1.00	
Purchasing Manager		Exempt	GE69			1.00			
Sr Management Analyst		Exempt	GE66	GE68	GE68	1.00	1.00	1.00	
Budget & Management Analyst		Exempt	GE66	GE68		1.00	1.00		
Purchasing Agent		Exempt		GE67	GE67		1.00	1.00	
Buyer & Contracts Specialist		Exempt	GE56			1.00			
Payroll Specialist		Non-exempt	GR55	GR55	GR55	1.00	1.00	1.00	
Accountant II		Non-exempt	GR58	GR58	GR58	1.00	1.00	1.00	
Accountant I		Non-exempt	GR55	GR55	GR55	1.00	1.00	2.00	
Accounts Payable Technician		Non-exempt	GR49	GR49	GR49	1.00	1.00	1.00	
						11.00	11.00	11.00	
ANIMAL SERVICES									
Animal Services Manager		Non-exempt	GR63	GR63	GR63	1.00	1.00	1.00	
Animal Services Officer		Non-exempt	GR51	GR51	GR51	4.00	4.00	4.00	
Animal Services Technician		Non-exempt	GR45	GR45	GR45	1.00	1.00	1.00	
Animal Services Technician (PT) ¹		Non-exempt	GR45	GR45	GR45	0.50	0.50	0.50	
						6.50	6.50	6.50	
CEMETERY									
Cemetery Sexton		Non-Exempt	GR58	GR58	GR58	1.00	1.00	1.00	
Parks Maintenance Workers I - III		see below	see below	see below	see below	1.00	1.00	1.00	
Parks Seasonals (1,360 hours) ¹	At-Will	Non-Exempt	1,360 hrs	1,360 hrs	1,360 hrs	0.65	0.65	0.65	
						2.65	2.65	2.65	
Parks Maintenance Worker III		Non-Exempt	GR49	GR49	GR49				
Parks Maintenance Worker II		Non-Exempt	GR47	GR47	GR47				
Parks Maintenance Worker I		Non-Exempt	GR45	GR45	GR45				
CITY ATTORNEY									
City Attorney	Appointed	Exempt	EX3	EX3	EX3	1.00	1.00	1.00	
Asst City Attorney		Exempt	see below	see below	see below	3.00	3.00	3.00	
Civil Litigator		Exempt	GE84	GE84	GE84	1.00	1.00	1.00	
Legal Exec. Assistant/Paralegal	At-Will	Non-Exempt	GR55	GR55	GR55	1.00	1.00	1.00	
Law Clerk (PT) ¹	At-Will	Non-Exempt	1,400 hrs			0.67			
						6.67	6.00	6.00	
Sr Asst City Attorney		Exempt	GE84	GE84	GE84				
Assistant City Attorney		Exempt	GE80	GE80	GE80				
CITY COUNCIL									
Council Members	Elected	Exempt	\$18,000	\$24,000	\$24,480	7.00	7.00	7.00	
Council Office Director	Appointed	Exempt	EX1	EX1	EX1	1.00	1.00	1.00	
Policy Analyst		Exempt			GE68			1.00	
Public Liaison & Policy Analyst		Exempt	GE66	GE68		1.00	1.00		
Council Office Clerk	Appointed	Non-exempt	GR58	GR58	GR58	1.00	1.00	1.00	
						10.00	10.00	10.00	

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GENERAL FUND (continued)

			Status	Salary Grade			# of Positions		
				Annual Budget FY 2025	Annual Budget FY 2026	Annual Budget FY 2027	Annual Budget FY 2025	Annual Budget FY 2026	Annual Budget FY 2027
CITY RECORDER & CUSTOMER SERVICE									
City Recorder	Appointed	Exempt	GE69	GE69	GE72	1.00	1.00	1.00	
Deputy City Recorder	At-Will	Exempt	GE54	GE56	GE56	1.00	1.00	1.00	
Customer Svc/Passport Agent I - II		Non-Exempt	see below	see below	see below	4.00	3.00	4.00	
Customer Svc/Passport Agent (PT) ¹		Non-Exempt	GR45	GR45	GR45	1.50	0.50	0.50	
Receptionist / Customer Svc Rep		Non-Exempt	GR45	GR45	GR45	1.00	1.00	1.00	
						8.50	6.50	7.50	
Customer Svc/Passport Agent II		Non-Exempt	GR47	GR47	GR47				
Customer Svc/Passport Agent I		Non-Exempt	GR45	GR45	GR45				
COMMUNITY PRESERVATION									
Community Preservation Manager	At-Will	Exempt	GE72	GE72	GE72	1.00	1.00	1.00	
Business License Coordinator		Non-Exempt	GR54	GR54	GR54	2.00	2.00	2.00	
Neighborhood Improvement Officer		Non-Exempt			GR55			1.00	
Code Enforcement Officer		Non-Exempt	GR51	GR51	GR51	4.00	4.00	3.00	
Rental Housing Officer		Non-Exempt		GR51	GR51		1.00	1.00	
Administrative Assistant		Non-Exempt	GR45	GR45	GR45	1.00	1.00	1.00	
						8.00	9.00	9.00	
Crossing Guards									
Crossing Guard Supervisor		Non-Exempt			GR51			1.00	
						-	-	1.00	
# of Crossings									
Crossing Locations						232	232	238	
ECONOMIC DEVELOPMENT									
Economic Development Director	At-Will	Exempt	EX1	EX1	EX1	1.00	1.00	1.00	
Business Development Manager		Exempt	GE75	GE75	GE75	1.00	1.00	1.00	
Management Analyst		Exempt			GE65			1.00	
Business Retention & Expansion Manager		Exempt	GE65	GE65		1.00	1.00		
						3.00	3.00	3.00	
EMERGENCY MANAGEMENT									
Emergency Manager		Exempt	GE67	GE67	GE67	1.00	1.00	1.00	
						1.00	1.00	1.00	

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GENERAL FUND (continued)

			Status	Salary Grade			# of Positions		
				Annual Budget FY 2025	Annual Budget FY 2026	Annual Budget FY 2027	Annual Budget FY 2025	Annual Budget FY 2026	Annual Budget FY 2027
ENGINEERING									
Engineering									
City Engineer	Appointed	Exempt	GE81	GE81	GE81	1.00	1.00	1.00	
Engineers		see below	see below	see below	see below	4.00	3.00	3.00	
Engineering Designers					see below			1.00	
Engineering Assistant		Non-Exempt	GR56	GR56		1.00	1.00		
Engineering Development Coordinator		Non-Exempt	GR53	GR53	GR53	1.00	1.00	1.00	
Engineering Inspection									
Engineering Inspector Supervisor		Non-Exempt	GR67	GR67	GR67	1.00	1.00	1.00	
Engineering Inspectors I - III		see below	see below	see below	see below	3.00	3.00	3.00	
Intern (PT)		Non-Exempt		1,160 hrs	1,160 hrs		0.58	0.58	
						11.00	10.58	10.58	
Senior Engineer		Exempt	GE74	GE76	GE76				
Associate Engineer		Exempt	GE69	GE69	GE69				
Assistant Engineer		Exempt	GE63	GE63	GE64				
Engineering Designer II		Non-Exempt			GR60				
Engineering Designer I		Non-Exempt			GR57				
Engineering Inspector III		Non-Exempt	GR62	GR62	GR62				
Engineering Inspector II		Non-Exempt	GR58	GR58	GR58				
Engineering Inspector I		Non-Exempt	GR55	GR55	GR55				
EVENTS									
Events Manager		Exempt	GE67	GE68	GE68	1.00	1.00	1.00	
Events Coordinator		Non-Exempt	GR53	GR53	GR53	1.00	1.00	1.00	
Events Assistant		Non-Exempt	GR45	GR45	GR45	1.00	1.00	1.00	
Events Assistant (PT)		Non-Exempt			GR45			0.50	
Events Seasonals ¹	At-Will	Non-Exempt	1,040 hrs	1,040 hrs		0.50	0.50		
						3.50	3.50	3.50	
FACILITIES									
Facilities Maintenance									
Facilities Manager		Non-Exempt		GR67	GR69		1.00	1.00	
Facilities Maintenance Supervisor		Non-Exempt	GR63	GR63	GR63	1.00	1.00	1.00	
Facilities Maintenance Specialist (HVAC)		Non-Exempt	GR57	GR57		1.00	1.00		
Facilities Maintenance Technicians		see below	see below	see below	see below	3.00	2.00	3.00	
Lead Facilities Services Representative		Non-Exempt			GR43			1.00	
Facilities Services Representative (FT)		Non-Exempt		GR39	GR39		2.00	1.00	
Facilities Services Representative (PT) ¹		Non-Exempt	GR39	GR39	GR39	0.25	2.75	2.75	
Facilities Maintenance Seasonal ¹	At-Will	Non-Exempt	1,040 hrs	1,040 hrs	1,040 hrs	0.50	0.50	0.50	
Electricians (some positions moved to Streetlights beginning FY25)									
Master Electrician		Exempt	GE67	GE67	GE67	1.00	1.00	1.00	
Journeyman Electrician		Non-Exempt	Streetlights	Streetlights	Streetlights	Streetlights	Streetlights	Streetlights	
Apprentice Electrician		Non-Exempt	Streetlights	Streetlights	Streetlights	Streetlights	Streetlights	Streetlights	
						6.75	11.25	11.25	
Sr Facilities Maintenance Technician		Non-Exempt	GR51	GR53	GR53				
Facilities Maintenance Technician		Non-Exempt	GR49	GR51	GR51				

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GENERAL FUND (continued)

	Status		Salary Grade			# of Positions		
			Annual Budget FY 2025	Annual Budget FY 2026	Annual Budget FY 2027	Annual Budget FY 2025	Annual Budget FY 2026	Annual Budget FY 2027
FIRE DEPARTMENT								
First Responders								
Fire Chief	Appointed	Exempt	EX2	EX2	EX2	1.00	1.00	1.00
Deputy Fire Chief	At-Will	Exempt	GP85	GP85	GP85	2.00	2.00	2.00
Battalion Chief - 40 hour shift		Exempt	GP76	GP76	GP76	2.00	2.00	2.00
Battalion Chief		Exempt	GF76	GF76	GF76	2.00	2.00	2.00
Fire Captain - 40 hour shift		Non-Exempt	GP70	GP70	GP70	2.00	2.00	2.00
Fire Captain		Non-Exempt	GF70	GF70	GF70	12.00	12.00	12.00
Paramedic - 40 hour shift		Non-Exempt	GP63	GP63	GP63	1.00	1.00	1.00
Paramedic		Non-Exempt	GF63	GF63	GF63	39.00	39.00	39.00
Engineer		Non-Exempt	GF61	GF61	GF61	12.00	12.00	12.00
Firefighter I - II		see below	see below	see below	see below	17.00	18.00	18.00
Administrative Support								
Public Education Specialist		Non-Exempt	GR52	GR54	GR54	1.00	1.00	1.00
Fire Logistics Coordinator		Non-Exempt	GR47	GR47	GR47	1.00	1.00	1.00
Administrative Assistants		see below	GR45	GR45	see below	1.00	1.00	1.00
						93.00	94.00	94.00
Firefighter II		Non-Exempt	GF55	GF55	GF55			
Firefighter I		Non-Exempt	GF53	GF53	GF53			
Sr Administrative Assistant		Non-Exempt			GR49			
Administrative Assistant		Non-Exempt			GR45			
GEOGRAPHICAL INFORMATION SYSTEMS								
GIS Administrator		Exempt	GE69	GE69	GE69	1.00	1.00	1.00
GIS Specialists I - II		see below	see below	see below	see below	2.00	2.00	2.00
Utility Locator		Non-Exempt	GR45	GR45	GR45	2.00	2.00	2.00
Intern (PT) ¹		Non-Exempt	1,040 hrs	1,040 hrs	1,040 hrs	1.00	1.00	1.00
						6.00	6.00	6.00
GIS Specialist II		Non-Exempt	GR60	GR60	GR60			
GIS Specialist I		Non-Exempt	GR53	GR53	GR53			
HUMAN RESOURCES								
Human Resources Manager	Appointed	Exempt	GE84	GE84	GE84	1.00	1.00	1.00
Benefits Administrator		Exempt	GE67	GE68	GE68	1.00	1.00	1.50
HR Generalists		see below	see below	see below	see below	1.00	1.00	1.00
HR Technician		Non-Exempt	GR52	GR52	GR52	1.00	1.00	1.00
						4.00	4.00	4.50
Sr HR Generalist		Exempt		GE67	GE67			
HR Generalist		Exempt	GE65					

STAFFING DOCUMENT

GENERAL FUND (continued)

			Status		Salary Grade			# of Positions		
					Annual Budget FY 2025	Annual Budget FY 2026	Annual Budget FY 2027	Annual Budget FY 2025	Annual Budget FY 2026	Annual Budget FY 2027
JUSTICE COURT										
Judge	Elected	Exempt	\$192,510	\$164,544	\$167,835	1.00	1.00	1.00		
Justice Court Administrator		Exempt	GR63	GR63	GE68	1.00	1.00	1.00		
Lead Judicial Assistant		Non-Exempt	GR53	GR53	GR53	1.00	4.00	4.00		
Judicial Assistants		see below	see below	see below	see below	6.00	9.00	10.00		
						9.00	15.00	16.00		
Judicial Assistant III		Non-Exempt	GR49	GR49	GR49					
Judicial Assistant II		Non-Exempt	GR47	GR47	GR47					
Judicial Assistant I		Non-Exempt	GR45	GR45	GR45					
MAYOR'S OFFICE										
Mayor	Elected	Exempt	\$124,000	\$124,000	\$124,000	1.00	1.00	1.00		
CAO	Appointed	Exempt	EX4	EX4	EX4	1.00	1.00	1.00		
Assistant CAO	At-Will	Exempt	EX3	EX3	EX3	1.00	1.00	1.00		
Executive Assistant	At-Will	Non-exempt	GR54	GR54	GR54	1.00	1.00	1.00		
Intern (PT) ¹		Non-exempt	INT03	INT03	INT03	0.36	0.36	0.36		
						4.36	4.36	4.36		
PARKS										
Parks Manager		Exempt	GE76	GE76	GE76	1.00	1.00	1.00		
Parks Superintendent		Exempt	GE69	GE71	GE72	1.00	1.00	1.00		
Parks Project Manager		Exempt	GE67	GE67	GE67	1.00	1.00	1.00		
Urban Forester		Non-Exempt	GR60	GR60	GR60	1.00	1.00	1.00		
Parks Planner		Exempt			GE58			1.00		
Parks Maint Crew Supervisor		Non-Exempt	GR57	GR58	GR58	5.00	5.00	5.00		
Parks Irrigation Specialist		Non-Exempt	GR52	GR52	GR52	2.00	2.00	2.00		
Parks Maintenance Workers I - III		see below	see below	see below	see below	9.00	9.00	10.00		
Parks Seasonal Leads (Pooled hours)	At-Will	Non-Exempt	5,400 hrs	5,400 hrs	5,400 hrs	2.60	2.60	2.60		
Parks Seasonals (Pooled hours) ¹	At-Will	Non-Exempt	36,150 hrs	36,150 hrs	36,150 hrs	17.38	17.38	15.88		
						39.98	39.98	40.48		
Parks Maintenance Worker III		Non-Exempt	GR49	GR49	GR49					
Parks Maintenance Worker II		Non-Exempt	GR47	GR47	GR47					
Parks Maintenance Worker I		Non-Exempt	GR45	GR45	GR45					
PASSPORT SERVICES										
Customer Service Rep/Passports I - II		see below	City Recorder	see below	see below	City Recorder	1.00	2.00		
Customer Service Rep/Passports (Pooled hours)		Non-Exempt	City Recorder	3,620 hrs	3,620 hrs	City Recorder	1.74	0.74		
						-	2.74	2.74		
Customer Service Rep/Passports II		Non-Exempt		GR47	GR47					
Customer Service Rep/Passports I		Non-Exempt		GR45	GR45					

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GENERAL FUND (continued)

			Status	Salary Grade			# of Positions		
				Annual Budget FY 2025	Annual Budget FY 2026	Annual Budget FY 2027	Annual Budget FY 2025	Annual Budget FY 2026	Annual Budget FY 2027
POLICE DEPARTMENT									
First Responders									
Police Chief	Appointed	Exempt	EX2	EX2	EX2	1.00	1.00	1.00	
Deputy Police Chief	At-Will	Exempt	PE6	PE6	PE6	2.00	2.00	2.00	
Police Lieutenant		Exempt	PE5	PE5	PE5	7.00	7.00	8.00	
Police Sergeant		Non-Exempt	PO4	PO4	PO4	19.00	19.00	19.00	
Police Officers I - III		see below	see below	see below	see below	99.00	99.00	98.00	
Police Officers I - III (grant-funded)		see below	see below	see below	see below	5.00	7.00	7.00	
Administrative Support									
Police Operations Coordinator		Exempt	GE65	GE65	GE65	1.00	1.00	1.00	
Crime Analyst		Exempt	GE55	GE55	GE57	1.00	1.00	1.00	
Crime Scene Technicians I - II		see below	see below	see below	see below	2.00	2.00	2.00	
Background Investigator (PT) ¹		Non-Exempt	GR53	GR53	GR53	0.50	0.50	0.50	
Evidence Custodian		Non-Exempt	GR49	GR49	GR49	1.50	1.50	1.50	
Community Service Officer		Non-Exempt	GR47	GR47	GR47	3.00	3.00	3.00	
Community Service Officer (PT)				GR47	GR47		1.00	1.00	
Quartermaster		Non-Exempt	GR47	GR47	GR47	1.00	1.00	1.00	
Police Records Supervisor		Exempt	GE55	GE55	GE55	1.00	1.00	1.00	
Sr Police Records Technician		Non-Exempt	GR49	GR49	GR49	1.00	1.00	1.00	
Police Records Technician		Non-Exempt	GR45	GR45	GR45	9.00	9.00	9.00	
Police Records Technician (PT) ¹		Non-Exempt	GR45	GR45	GR45	1.00	1.00	1.00	
Executive Assistant (QT) ¹		Non-Exempt	GR54	GR54	GR54	0.75	0.75	0.75	
Administrative Assistant		Non-Exempt	GR45	GR45	GR45	1.00	1.00	1.00	
						156.75	159.75	159.75	
Police Officer III		Non-Exempt	PO3	PO3	PO3				
Police Officer II		Non-Exempt	PO2	PO2	PO2				
Police Officer I		Non-Exempt	PO1	PO1	PO1				
Police Officer In Training		Non-Exempt	POA	POA	POA				
Crime Scene Technician II		Non-Exempt	GR53	GR53	GR53				
Crime Scene Technician I		Non-Exempt	GR49	GR49	GR49				
PROPERTY MANAGEMENT									
Real Property Administrator	At-Will	Exempt	GE72	GE72	GE72	1.00	1.00	1.00	
						1.00	1.00	1.00	
PROSECUTION									
City Prosecutor		Exempt	GE84	GE84	GE84	1.00	1.00	1.00	
Sr Asst City Prosecutor		Exempt	GE76	GE80	GE80	1.00	1.00	1.00	
Assistant City Prosecutor		Exempt	GE74	GE77	GE77	1.00	1.00	1.00	
Assistant City Prosecutor (PT) ¹	At-Will	Non-Exempt	GR74	GR77	GR77	0.50	0.50	0.50	
Legal Technician		Non-Exempt	GR54	GR54	GR54	3.00	3.00	3.00	
						6.50	6.50	6.50	
PUBLIC AFFAIRS									
Intergovernmental Affairs Advisor		Exempt	GE84	GE84	GE84	1.00	1.00	1.00	
Public Information Manager		Exempt	GE67	GE68	GE68	1.00	1.00	1.00	
Community Outreach Manager		Exempt	GE67			1.00			
Community Outreach Coordinator		Exempt		GE65	GE65		1.00	1.00	
Graphics & Web Designer		Non-Exempt	GR59	GR59	GR59	1.00	1.00	1.00	
Communications Specialist		Non-Exempt	GR56	GR56	GR56	1.00	1.00	1.00	
						5.00	5.00	5.00	

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STAFFING DOCUMENT

GENERAL FUND (continued)

			Status	Salary Grade			# of Positions		
				Annual Budget FY 2025	Annual Budget FY 2026	Annual Budget FY 2027	Annual Budget FY 2025	Annual Budget FY 2026	Annual Budget FY 2027
PUBLIC SERVICES									
Public Services Director	Appointed	Exempt	EX2	EX2	EX2	1.00	1.00	1.00	
Administrative Assistant		Non-Exempt	GR45	GR45	GR45	1.00	1.00	1.00	
						2.00	2.00	2.00	
PUBLIC UTILITIES									
Public Utilities Director	Appointed	Exempt	EX2	EX2	EX2	1.00	1.00	1.00	
Utility Engineering Manager		Exempt	GE81	GE81	GE81	1.00	1.00	1.00	
Water Conservation Program Manager		Exempt		GE63	GE63		1.00	1.00	
Engineers (.50 FTE temporary)		see below	see below	see below	see below	2.50	2.50	2.50	
Engineering Inspector Supervisor		Non-Exempt	GR67	GR67	GR67	1.00	1.00	1.00	
Engineering Inspectors I - III		see below	see below	see below	see below	2.00	2.00	2.00	
Engineering Designers		Non-Exempt	see below	see below	see below	1.00	1.00	1.00	
Administrative Assistant		Non-Exempt	GR45	GR45	GR45	1.00	1.00	1.00	
						9.50	10.50	10.50	
Senior Engineer		Exempt	GE74	GE76	GE76				
Associate Engineer		Exempt	GE69	GE69	GE69				
Assistant Engineer		Exempt	GE63	GE63	GE64				
Engineering Designer II		Non-Exempt	GR60	GR60	GR60				
Engineering Designer I		Non-Exempt	GR57	GR57	GR57				
Engineering Inspector III		Non-Exempt	GR62	GR62	GR62				
Engineering Inspector II		Non-Exempt	GR58	GR58	GR58				
Engineering Inspector I		Non-Exempt	GR55	GR55	GR55				
PUBLIC WORKS ADMINISTRATION									
Public Works Director	Appointed	Exempt	EX2	EX2	EX2	1.00	1.00	1.00	
Public Works Operations Manager		Exempt	GE74	GE74	GE75	1.00	1.00	1.00	
Executive Assistant	At-Will	Non-Exempt	GR54	GR54	GR54	1.00	1.00	1.00	
						3.00	3.00	3.00	
STREETS									
Streets Superintendent		Exempt	GE69	GE71	GE72	1.00	1.00	1.00	
Street Maint Crew Supervisor		Non-Exempt	GR58	GR59	GR59	3.00	4.00	4.00	
Heavy Equipment Operator		Non-Exempt	GR53	GR53	GR53	3.00	4.00	4.00	
Streets Maintenance Workers I - III		see below	see below	see below	see below	18.00	21.00	21.00	
Streets Intern (PT) ¹		Non-Exempt	1,040 hrs	1,040 hrs	1,040 hrs	0.50	0.50	0.50	
Streets Intern (PT) ¹ Temporary		Non-Exempt	1,040 hrs			0.50			
						26.00	30.50	30.50	
Street Maintenance Worker III		Non-Exempt	GR51	GR51	GR51				
Street Maintenance Worker II		Non-Exempt	GR49	GR49	GR49				
Street Maintenance Worker I		Non-Exempt	GR47	GR47	GR47				
UTILITY BILLING									
Accountant / Implementation Specialist		Non-Exempt		GR55		1.00			
Utility Billing Representative		Non-Exempt	GR51	GR49	GR49	3.00	2.00	3.00	
						3.00	3.00	3.00	

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GENERAL FUND (continued)

	Status	Salary Grade			# of Positions		
		Annual Budget FY 2025	Annual Budget FY 2026	Annual Budget FY 2027	Annual Budget FY 2025	Annual Budget FY 2026	Annual Budget FY 2027
VICTIMS ADVOCATE							
Victim Advocate Assistance Coordinator	Non-Exempt	GR53	GR58	GR58	1.00	1.00	1.00
Victim Advocate	Non-Exempt	GR49	GR51	GR51	2.00	2.00	2.00
					3.00	3.00	3.00

TOTAL GENERAL FUND

450.66 471.31 475.31

¹ FTE'S (FTE=Full-time equivalent)

CLASS C ROADS FUND

CLASS C ROADS	Status	Salary Grade			# of Positions		
		Annual Budget FY 2025	Annual Budget FY 2026	Annual Budget FY 2027	Annual Budget FY 2025	Annual Budget FY 2026	Annual Budget FY 2027
Engineers	see below		see below	see below		2.00	2.00
					-	2.00	2.00
Senior Engineer	Exempt		GE76	GE76			
Associate Engineer	Exempt		GE69	GE69			
Assistant Engineer	Exempt		GE63	GE64			
TOTAL CLASS C ROADS					-	2.00	2.00

¹ FTE'S (FTE=Full-time equivalent)

STAFFING DOCUMENT

DEVELOPMENT SERVICES FUND

		Status	Salary Grade			# of Positions		
			Annual Budget FY 2025	Annual Budget FY 2026	Annual Budget FY 2027	Annual Budget FY 2025	Annual Budget FY 2026	Annual Budget FY 2027
BUILDING								
Building Official		Exempt	GE76	GE76	GE76	1.00	1.00	1.00
Assistant Building Official		Exempt	GE69	GE69	GE69	1.00	1.00	1.00
Sr Plans Examiner		Exempt	GE67	GE67	GE67	1.00	1.00	1.00
Plans Examiner		Non-Exempt	GR63	GR63	GR63	1.00	1.00	1.00
Building Inspectors I - III		see below	see below	see below	see below	4.00	4.00	4.00
Building Permit Technician		Non-Exempt	GR47	GR47	GR47	1.00	1.00	1.00
Administrative Assistant		Non-Exempt	GR45	GR45	GR45	1.00	1.00	1.00
						10.00	10.00	10.00
Building Inspector III		Non-Exempt	GR62	GR62	GR62			
Building Inspector II		Non-Exempt	GR58	GR58	GR58			
Building Inspector I		Non-Exempt	GR55	GR55	GR55			
PLANNING								
Community Dev Director	Appointed	Exempt	EX2	EX2	EX2	1.00	1.00	1.00
City Planner		Exempt	GE78	GE78	GE78	1.00	1.00	1.00
Database Management Technician		Exempt	GE69	GE69	IT Fund	0.50	1.00	IT Fund
Senior Planner		Exempt	GE67	GE67	GE67	2.00	2.00	2.00
Planners		see below	see below	see below	see below	2.50	2.00	2.00
Executive Assistant	At-Will	Non-Exempt	GR54	GR54	GR54	1.00	1.00	
Administrative Assistant		Non-Exempt			GR45			1.00
						8.00	8.00	7.00
Associate Planner		Exempt	GR61	GR61	GR61			
Assistant Planner		Exempt	GR57	GR57	GR57			
TOTAL DEVELOPMENT SERVICES						18.00	18.00	17.00

FTE'S (FTE=Full-time equivalent)

HIGHLANDS SPECIAL IMPROVEMENT DISTRICT

		Status	Salary Grade			# of Positions		
			Annual Budget FY 2025	Annual Budget FY 2026	Annual Budget FY 2027	Annual Budget FY 2025	Annual Budget FY 2026	Annual Budget FY 2027
HIGHLANDS SID								
Parks Maintenance Crew Supervisor		Non-Exempt	GR57	GR58	GR58	1.00	1.00	1.00
Parks Maintenance Workers I - III		Non-Exempt	see below	see below	see below	2.00	2.00	2.00
Parks Seasonals ¹	At-Will	Non-Exempt	1,000 hrs	2,080 hrs	2,080 hrs	0.48	1.00	1.00
						3.48	4.00	4.00
Parks Maintenance Worker III		Non-Exempt	GR49	GR49	GR49			
Parks Maintenance Worker II		Non-Exempt	GR47	GR47	GR47			
Parks Maintenance Worker I		Non-Exempt	GR45	GR45	GR45			
TOTAL HIGHLANDS SPECIAL IMPROVEMENT DISTRICT						3.48	4.00	4.00

¹ FTE'S (FTE=Full-time equivalent)

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STAFFING DOCUMENT

INTERNAL SERVICE FUNDS

			Status	Salary Grade			# of Positions		
				Annual Budget FY 2025	Annual Budget FY 2026	Annual Budget FY 2027	Annual Budget FY 2025	Annual Budget FY 2026	Annual Budget FY 2027
FLEET MANAGEMENT									
Fleet Manager		Exempt		GE69	GE69	GE69	1.00	1.00	1.00
Fleet Shop Supervisor		Exempt		GE59	GE62	GE62	1.00	1.00	1.00
Fleet Mechanic		Non-Exempt		GR55	GR55	GR55	5.00	5.00	5.00
Administrative Assistant		Non-Exempt		GR45	GR45	GR45	1.00	1.00	1.00
Fleet Service Technician		Non-Exempt		GR43	GR43	GR43	1.00	1.00	1.00
							9.00	9.00	9.00
INFORMATION TECHNOLOGY MANAGEMENT									
IT Director	Appointed	Exempt		GE88	GE88	GE88	1.00	1.00	1.00
Deputy IT Director	At-Will	Exempt		GE81	GE81	GE81	1.00	1.00	1.00
Sr IT System Administrator		Exempt		GE70	GE70	GE70	1.00	1.00	1.00
Database Management Technician		Exempt		GE69		GE67	0.50		1.00
IT Systems Integrator		Exempt		GE67	GE69	GE70	1.00	1.00	1.00
IT Security Specialist		Exempt		GE67	GE69	GE70	1.00	1.00	1.00
IT Support Manager		Exempt		GE69	GE67	GE67	1.00	1.00	1.00
IT Support Specialist		see below		see below	see below	see below	3.00	3.00	3.00
							9.50	9.00	10.00
Sr IT Support Specialist		Non-Exempt		GR60	GR60	GR60			
IT Support Specialist		Non-Exempt		GR55	GR55	GR55			
RISK MANAGEMENT									
Risk Manager		Exempt		GE74	GE74	GE74	1.00	1.00	1.00
Risk Management Safety Specialist		Non-Exempt		GR61	GR61	GR61	1.00	1.00	1.00
							2.00	2.00	2.00
TOTAL INTERNAL SERVICE FUNDS							20.50	20.00	21.00
FTE'S (FTE=Full-time equivalent)									

UTILITIES

		Status	Salary Grade			# of Positions		
			Annual Budget FY 2025	Annual Budget FY 2026	Annual Budget FY 2027	Annual Budget FY 2025	Annual Budget FY 2026	Annual Budget FY 2027
SEWER DEPARTMENT								
Utility Division Superintendent		Exempt	GE69	GE71	GE72	1.00	1.00	1.00
Utility Crew Supervisor		Non-Exempt	GR61	GR62	GR63	1.00	1.00	1.00
Utility Crew Leader		Non-Exempt	GR59	GR59	GR59	3.00	3.00	3.00
Utility Operators I - IV		see below	see below	see below	see below	11.00	11.00	11.00
						16.00	16.00	16.00
Utility Operator IV		Non-Exempt	GR57	GR57	GR57			
Utility Operator III		Non-Exempt	GR53	GR53	GR53			
Utility Operator II		Non-Exempt	GR50	GR50	GR50			
Utility Operator I		Non-Exempt	GR46	GR46	GR46			

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UTILITIES (continued)

		Status	Salary Grade			# of Positions		
			Annual Budget FY 2025	Annual Budget FY 2026	Annual Budget FY 2027	Annual Budget FY 2025	Annual Budget FY 2026	Annual Budget FY 2027
SOLID WASTE DEPARTMENT (garbage, recycling, and green waste)								
Street Maint Crew Supervisor	Non-Exempt	GR58	GR59	GR59	1.00	1.00	1.00	
Street Maintenance Workers	see below	see below	see below	see below	2.00	2.00	2.00	
Streets Seasonal Laborer (PT) ¹	Non-Exempt				0.50	0.50	0.50	
					3.50	3.50	3.50	
Street Maintenance Worker III	Non-Exempt	GR51	GR51	GR51				
Street Maintenance Worker II	Non-Exempt	GR49	GR49	GR49				
Street Maintenance Worker I	Non-Exempt	GR47	GR47	GR47				
STORMWATER DEPARTMENT								
Utility Division Superintendent	Exempt	GE69	GE71	GE72	1.00	1.00	1.00	
Utility Crew Supervisor	Non-Exempt	GR61	GR62	GR63	1.00	1.00	1.00	
Utility Crew Leader	Non-Exempt	GR59	GR59	GR59	2.00	2.00	2.00	
Utility Operators I - IV	see below	see below	see below	see below	6.00	6.00	9.00	
Lead Stormwater Inspector	Non-Exempt	GR59	GR59	GR59	1.00	1.00	1.00	
Stormwater Inspector	Non-Exempt	GR57	GR57	GR57	1.00	1.00	1.00	
Sweeper Operator	Non-Exempt	GR51	GR51		3.00	3.00		
					15.00	15.00	15.00	
Utility Operator IV	Non-Exempt	GR57	GR57	GR57				
Utility Operator III	Non-Exempt	GR53	GR53	GR53				
Utility Operator II	Non-Exempt	GR50	GR50	GR50				
Utility Operator I	Non-Exempt	GR46	GR46	GR46				
STREETLIGHTS								
(These electrician positions were previously part of facilities division)								
Journeyman Electrician	Non-Exempt	GR58	GR60	GR60	2.00	2.00	2.00	
Apprentice Electrician	Non-Exempt	GR45	\$20-\$26	\$20-\$26	1.00	1.00	1.00	
					3.00	3.00	3.00	
WATER DEPARTMENT								
Utility Division Superintendent	Exempt	GE69	GE71	GE72	1.00	1.00	1.00	
Utility Crew Supervisor	Non-Exempt	GR61	GR62	GR63	2.00	2.00	2.00	
Utility Crew Leader	Non-Exempt	GR59	GR59	GR59	4.00	5.00	5.00	
Utility Operators I - IV	see below	see below	see below	see below	17.00	16.00	16.00	
SCADA Technician	Non-Exempt	GR59	GR59	GR59	1.00	1.00	1.00	
Lead Utility Service Technician	Non-Exempt	GR46	GR46	GR46	1.00	1.00	1.00	
Utility Locator	Non-Exempt	GR45	GR45	GR45	1.00	1.00	1.00	
Utility Service Technician	Non-Exempt	GR43	GR43	GR43	1.00	1.00	1.00	
Seasonal Laborer (PT) ¹	Non-Exempt				0.50			
					28.50	28.00	28.00	
Utility Operator IV	Non-Exempt	GR57	GR57	GR57				
Utility Operator III	Non-Exempt	GR53	GR53	GR53				
Utility Operator II	Non-Exempt	GR50	GR50	GR50				
Utility Operator I	Non-Exempt	GR46	GR46	GR46				
TOTAL UTILITIES					66.00	65.50	65.50	

¹ FTE'S (FTE=Full-time equivalent)



SALARY TABLES

SALARY TABLES - CITY

EXEMPT

Range	Minimum Salary	Maximum Salary
GE55	\$ 55,869	\$ 79,643
GE57	58,739	83,720
GE58	60,195	85,821
GE61	64,854	92,477
GE62	66,498	94,723
GE63	68,162	97,115
GE64	69,849	99,533
GE65	71,646	102,134
GE67	75,317	107,349
GE68	77,205	110,005
GE69	79,136	112,805
GE70	81,130	115,585
GE71	83,167	118,470
GE72	85,267	121,525
GE74	89,606	127,629
GE75	91,844	130,860
GE76	94,135	134,085
GE77	96,491	137,405
GE78	98,930	140,938
GE80	103,958	148,109
GE81	106,568	151,843
GE84	114,779	163,427
GE88	126,702	180,421
EX1	140,471	197,691
EX2	150,867	213,284
EX3	161,263	228,899
EX4	187,274	265,306

NON-EXEMPT

Range	Minimum Rate	Maximum Rate
GR39	\$ 18.03	\$ 25.74
GR43	19.93	28.43
GR45	20.95	29.88
GR46	21.48	30.65
GR47	22.02	31.40
GR49	23.14	32.99
GR50	23.72	33.82
GR51	24.31	34.68
GR52	24.92	35.58
GR53	25.57	36.42
GR54	26.21	37.35
GR55	26.86	38.29
GR56	27.53	39.26
GR57	28.24	40.25
GR58	28.94	41.26
GR59	29.68	42.29
GR60	30.42	43.34
GR61	31.18	44.46
GR62	31.97	45.54
GR63	32.77	46.69
GR67	36.21	51.61
GR77	46.39	66.06

ELECTED OFFICIALS

Elected Council Member	\$ 24,480
Elected Mayor	124,000
Judge	167,835

OTHER HOURLY RATES

Crossing Guard (Regular)	\$ 16.56
Crossing Guard (Kindergarten)	\$ 12.15
Seasonal Laborer	\$16.00-\$19.00/hr
Lead Seasonal Laborer	\$20.00-\$21.00/hr
Apprentice Electrician	\$24.01-\$26.06/hr

INTERNS AND TEMPORARY POSITIONS

Intern, Temporary and Law Clerk positions are not to exceed 12 months of service to the City.

Intern Minimum ¹	\$ 20.00	¹ Requirements:
Intern Midpoint ¹	22.00	Min - High School Diploma/GED to College Sophomore
Intern Maximum ¹	24.00	Mid - College Junior/Senior level or Associate's degree
Temporary Employee ²	TBD	Max - Bachelor's degree or Graduate student

² Temporary positions will be compensated at Step 1 of the range of the respective position.

SALARY TABLES - PUBLIC SAFETY

NON-EXEMPT SWORN POLICE OFFICERS

		Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
POA	Non-exempt	\$29.87							
PO1	Non-exempt	\$33.19	\$34.86	\$36.61	\$37.53	\$38.47			
PO2	Non-exempt				\$38.47	\$40.40	\$41.41	\$42.45	\$43.51
PO3	Non-exempt					\$43.51	\$45.69	\$46.83	\$48.01
PO4	Non-exempt				\$51.12	\$52.40	\$53.72	\$55.06	\$56.44

EXEMPT SWORN POLICE OFFICERS

		Min	Mid	Max
PE5	Exempt	\$121,249	\$130,828	\$140,407
PE6	Exempt	\$143,399	\$154,696	\$165,994
EX2	Exempt	\$150,867	\$182,076	\$213,284

NON-EXEMPT FIREFIGHTERS / PARAMEDICS

24-HOUR SHIFT SCHEDULES

		Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
2,912 hours per year									
GF53	Non-exempt	\$19.47	\$20.44	\$21.47	\$22.56	\$23.69	\$24.88	\$26.15	\$27.46
GF55	Non-exempt	\$20.45	\$21.49	\$22.57	\$23.70	\$24.89	\$26.15	\$27.45	\$28.84
GF61	Non-exempt	\$23.72	\$24.91	\$26.18	\$27.49	\$28.87	\$30.32	\$31.84	\$33.43
GF63	Non-exempt	\$24.92	\$26.19	\$27.49	\$28.88	\$30.33	\$31.85	\$33.44	\$35.12
GF70	Non-exempt	\$29.62	\$31.11	\$32.67	\$34.31	\$36.03	\$37.85	\$39.74	\$41.74

8-HOUR SHIFT SCHEDULES

		Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
2,080 hours per year									
GP53	Non-exempt	\$27.25	\$28.61	\$30.05	\$31.57	\$33.16	\$34.83	\$36.58	\$38.42
GP55	Non-exempt	\$28.61	\$30.06	\$31.58	\$33.17	\$34.84	\$36.59	\$38.44	\$40.38
GP61	Non-exempt	\$33.20	\$34.89	\$36.64	\$38.48	\$40.42	\$42.45	\$44.57	\$46.80
GP63	Non-exempt	\$34.90	\$36.65	\$38.49	\$40.43	\$42.46	\$44.58	\$46.81	\$49.17
GP70	Non-exempt	\$41.48	\$43.57	\$45.75	\$48.04	\$50.45	\$52.98	\$55.63	\$58.44

EXEMPT FIREFIGHTERS / PARAMEDICS

		Min	Mid	Max
GF76	Exempt	\$100,140	\$120,581	\$141,023
GP76	Exempt	\$100,140	\$120,581	\$141,023
GP85	Exempt	\$118,003	\$142,084	\$166,164
EX2	Exempt	\$150,867	\$182,076	\$213,284



CONSOLIDATED FEE SCHEDULE



CONSOLIDATED FEE SCHEDULE

Effective through June 30, ~~2026~~2027

~~Updated March 6, 2026 Ord. 25-48~~

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AMBULANCE

1) Ambulance Transportation and Services

Pursuant to Utah Code Annotated 26-8-4(18) Administrative Rule R426-1-8-2, 3, and 4, the Utah Department of Health establishes and orders the maximum allowable rates for each fiscal year, which rate shall be the rate assessed by the West Jordan Fire Department. Rates for each fiscal year are listed at <https://bemsp.utah.gov/regulations/laws-rules-fees/>.

2) Ambulance Supplies Actual cost recovery
West Jordan Municipal Code 3-3-2(A)

3) Ambulance Report \$10 per report
HIPAA required copies are free of charge

ANIMAL SERVICES

1) Adoption

a) With vaccinations\$45
b) Without vaccinations\$25

2) Animal License

a) Altered Cat or Dog\$10 per year
b) Unaltered Cat or Dog\$35 per year
c) Sr Discount - Altered Cat or Dog \$15 per lifetime
d) Sr Discount - Unaltered Cat or Dog\$15 per year
e) Late fee\$25 per license

3) Boarding (per day)

a) Cat or Dog\$8
b) Livestock\$15

4) Cremation

a) Urn\$20
b) Small or Exotic (Bird, Rat, Guinea Pig, Etc.)\$50
c) 0-25 lbs.\$85
d) 26-50 lbs.\$110
e) 51-75 lbs.\$135
f) 76-100 lbs.\$160
g) 101-125 lbs.\$185

5) Disposal of Dead Animal

a) Less than 50 lbs.\$10
b) More than 50 lbs.\$20
c) Unlicensed penalty\$30

ANIMAL SERVICES (continued)

6) Impound	
a) Cat or Dog	
i) 1 st Confinement	\$45
ii) 2 nd Confinement	\$90
iii) 3 rd Confinement	\$135
iv) 4 th and Subsequent Confinement.....	\$180
b) Livestock, Large	\$85
c) Livestock, Small	\$55
7) Microchip	\$20
8) Owner Release	\$20
9) Neuter and Spay	
a) Through Best Friends Spay and Neuter Clinic	\$50
b) Cat Neuter	\$100
c) Cat Spay	\$125
d) Dog Neuter	\$130
i) Less than 26 lbs.	\$130
ii) 26 - 50 lbs.	\$170
iii) 51 – 75 lbs.	\$210
iv) More than 75 lbs.	\$210
e) Dog Spay	
i) Less than 26 lbs.	\$150
ii) 26 – 50 lbs.	\$190
iii) 51 – 75 lbs.	\$200
iv) More than 75 lbs.	\$230
10) Permits	
a) Kennel (Annual)	
i) Class A (3-15 animals).....	\$40
ii) Class B (16-30 animals).....	\$50
iii) Class C (31+ animals).....	\$600
b) Fowl Keeping (Annual).....	\$20
c) Riding Stables (Annual)	\$40
d) Late Fee	\$35
e) Community Cat Caretaker Permit (3 Year)	\$20
11) Shelter Intake	\$50
12) Vaccinations	
a) Parvo/Distemper Combo	\$10
b) Rabies	\$10

BUILDING PERMITS

No refunds will be issued on any building permit after one year from the date of issuance.

- 1) Bond Agreements
 - a) Escrow Processing Fee\$175 per bond

- 2) Building Inspections
 - a) Building Relocation Review and/or Inspection (2-hour minimum) \$60 per hour
 - b) Other Building Inspections ¹\$75

¹ Including by not limited to inspections deemed appropriate by the building official which may include re-inspection fees.

- 3) Building Permits
 - a) Building Permit based on valuation ¹ (base fee plus rate)

Valuation to be determined by the current issue of the Building Valuation Data published by the International Code Council as of July 1st of each year located at <https://www.iccsafe.org/products-and-services/i-codes/code-development-process/building-valuation-data/>

Valuation	Base Fee	Rate for each additional \$100 (or fraction thereof) after \$500
i) \$1 - \$2,000	\$60.50	\$3.70
ii) \$2,001 - \$25,000	\$116.00	\$16.90
iii) \$25,001 - \$50,000	\$505.00	\$12.20
iv) \$50,001 - \$100,000	\$810.00	\$8.45
v) \$100,000 - \$500,000	\$1,233.00	\$6.76
vi) \$500,001 - \$1,000,000	\$3,938.00	\$5.75
vii) More than \$1,000,000	\$6,803.00	\$3.80

- b) Demolition Permit.....\$175
- c) Miscellaneous Minimum Permit (plumbing, electrical, mechanical).....\$70
- d) Permit Extension.....\$115
- e) Permit Processing Fee..... \$12 per permit issued
- f) Manufactured Home Building Permit.....\$250
- g) State Surcharge 1% or building permit fee

- 4) Plan Reviews
 - a) Multi-Family Residential 65% of the building permit fee
 - b) Multi-Family Residential 'Same As' ¹ 20% of the building permit fee
 - c) Non-Residential 65% of the building permit fee
 - d) Residential 40% of the building permit fee
 - e) Single Family Residential 'Same As' ¹ \$200

¹ 'Same-As' is defined as an exact copy of a previously reviewed plan

BUILDING PERMITS (continued)

- 5) Solar Permits – Residential only
 - a) Battery Storage Inspection\$60
 - b) Building Permit (\$150 minimum) \$46 per 1,000 watts
 - c) Plan Check Review (2-hour minimum) \$60 per hour
 - d) State Surcharge 1% of building permit fee
 - e) Permit Processing Fee \$12 per permit issued

BUSINESS LICENSING

Pursuant to West Jordan Municipal Code 4-1B-1 and 2, every person engaging in business within the City shall apply for and maintain in full force and effect a valid City business license. (Ord. 12-13, 6/13/2012)

- 1) Business (not to exceed \$2,000)
 - a) Application (one-time)\$55
 - b) Base Fee\$163
 - c) Per Employee Fee\$8
- 2) Home Occupation (when required)
 - a) Application (one-time)\$55
 - b) Base Fee\$40
- 3) Alcohol Licensing
 - a) Application (one-time)\$322
 - b) Bond (in addition to the alcohol license costs listed below)\$1,000
 - c) Alcohol License\$342
 - ~~e)~~d) Single Event Alcohol License\$322
- ~~4) Amusement Devices (not to exceed \$500 per location)~~
 - ~~a) Class A and C\$53 each~~
 - ~~b) Class B, D, E, and F\$27 each~~
- ~~5)~~4) Pawn Shops\$215
- ~~6)~~5) Rental Dwelling Units (annual fee)
 - a) Application (one-time)\$55
 - b) Good Landlord Program Rental License Fee\$50 per rental unit
 - c) Standard Fee\$325 per rental unit
 - d) Short-Term Rental License Fee\$325 per rental unit

BUSINESS LICENSING (continued)

~~7~~ 6) Solicitor	\$108
~~8~~ 7) Sexually Oriented Business License	
a) Application (non-refundable)	\$102
b) Business License Fee (annual)	
i) Adult Businesses and Semi-nude Entertainment Bars	\$300
ii) Outcall Business	\$600
iii) Nude and Semi-nude Entertainment Agencies and Nude Entertainment Businesses ...	\$450
iv) Outcall Business and Semi-nude Entertainment Business	\$640
~~9~~ 8) Sexually Oriented Business Employee License	
a) Application (non-refundable)	\$102
b) Employee License (annual)	
i) Employee providing outcall services away from the premises of the outcall business ...	\$300
ii) Adult business employee	\$100
iii) Outcall business employee requiring a license but NOT performing any services outside the licensed premises	\$100
iv) Nude entertainment business employee requiring a license but NOT individually providing nude entertainment services to patrons	\$100
v) Semi-nude entertainment bar employee requiring a license but is NOT a performer, OR employee of nude and semi-nude entertainment agencies requiring a license but is NOT a performer	\$100
~~10~~ 9) Vending Machine (not to exceed \$500 per location)	\$11 each
~~11~~ 10) Vendor License	
a) Large Vendor	\$249
b) Small Vendor	\$182
c) Food Truck	\$178
~~b~~ d) Food Truck Secondary Permit	\$21
~~12) Food Truck Secondary Permit~~	~~\$21~~
~~13~~ 11) Late Fees	
a) Commercial	\$30
b) Residential	\$20

CEMETERY

	Resident	Non-resident
1) Plots	\$1,100	\$2,200
2) Community Wall Columbarium Companion Niche		
a) Row 1 and 2.....	\$1,200	\$1,800
b) Row 3, 4, and 5.....	\$1,600	\$2,400
3) Premium Columbarium Family Niche.....	\$4,000	\$6,000
4) Cremation Bench.....	\$8,500	\$12,750
5) Cremation Sculpture.....	\$4,000	\$6,000
6) Ossuary Single.....	\$300	\$450
7) Columbarium Marker Engraving		
a) 12"x12" Marker.....	\$375	\$375
b) 12"x24" Marker.....	\$450	\$450
8) Cemetery Certificate ~~Replacement or~~ Transfer	\$75	\$1,100
<i>(Resident to Non-Resident before 10 years of purchase date)</i>		
9) Disinterment		
a) Adult	\$1,500	\$1,500
b) Infant	\$1,200	\$1,200
c) Cremation	\$800	\$800
d) Columbarium Niche.....	\$400	\$400
e) Ossuary.....	N/A	N/A
10) Interment (Opening and Closing)		
a) Weekday services prior to 3:00 p.m. <i>(Res 20-57)</i>		
i) Casket	\$650	\$975
ii) Cremation	\$350	\$525
iii) Infant <i>(Res 20-57)</i>	\$400	\$600
iv) Columbarium Niche.....	\$200	\$300
v) Ossuary.....	\$200	\$300
b) Weekday services after 3:00 p.m.		
i) Casket	\$900	\$1,350
ii) Cremation	\$575	\$875
iii) Infant	\$600	\$900
iv) Columbarium Niche.....	\$300	\$450
v) Ossuary.....	\$300	\$450
c) Weekend or Holiday services		
i) Casket	\$975	\$1,475
ii) Cremation	\$650	\$1,000
iii) Infant	\$675	\$1,025
iv) Columbarium Niche.....	\$375	\$575
v) Ossuary.....	\$375	\$575

CODE ENFORCEMENT

- 1) Parking Violation (Title 7)
 - a) Fine\$80
 1. Reduced fine options
 - a. Paid within 14 calendar days of the citation\$20
 - b. Paid between 15 and 30 calendar days of the citation\$40
- 2) Code Violation
 - a) Fines and Penalties
 1. For the abatement of junk, weeds, or other nuisances
 - a. Maximum daily fine per violation\$105
 - b. Reduced fine options
 - i. If corrected within 14 calendar days of the violation..... No charge
 - ii. If not corrected within 14 calendar days of the violation, fines will be retroactively charged for all days since the date of the violation at the following rates:
 - a. Days 1 – 14\$53 per day
 - b. Days 15 and thereafter\$105 per day
 2. For any other violation of the City Code
 - a. First offense\$250
 - b. Second offense\$500
 - c. Third or subsequent offense\$750
 3. Late Penalty..... 10% per annum, compounded monthly
 - b) Compliance Inspections
 1. 1st Compliance Inspection..... No charge
 2. 2nd Compliance Inspection.....\$165
 3. 3rd Compliance Inspection and thereafter\$220
 - c) City-initiated Enforcement Costs¹.....Actual cost recovery
West Jordan Municipal Code 3-3-2(A)

COURTS

- 1) Justice Court Fees (Filing, Transcript, and Record Requests)

Pursuant to Utah Code Annotated 78A-2-301, the Utah Administrative Office of the Courts establishes and orders the maximum allowable fees for each fiscal year, which rate shall be the rate assessed by the West Jordan Justice Court. Rates for each fiscal year are listed at <https://www.utcourts.gov/resources/fees.htm>.

- 2) State of Utah Online Payment Service Fee\$~~2-50~~5.00
- ~~2~~3) In-person Card Payment Service Fee\$5.00

¹ If the City performs abatement, charges will include but are not limited to the cost of the abatement, hearing preparation, notice of violation investigation, and re-inspections. Charge will be the actual hourly rates for participating employees and actual costs as established by affidavit filing with the administrative law judge.

FACILITY RENTALS

Political Subdivisions of the State of Utah may use city facilities for government-related functions without payment of fees or deposits.

1) Community Arts and Events Center

	Cultural Arts Society of West Jordan	West Jordan Partner	West Jordan Residents & Non-Profit Rate	Standard Rate
a) Black Box Theater- Rehearsal & Dark Day*..	\$150	\$175	\$200	\$500
b) Multipurpose Room*.....	\$150	\$200	\$300	\$500
c) Lobby Only.....	\$100	\$150	\$200	\$400
d) Full Venue*.....	\$200	\$275	\$350	\$1,000
e) Theater Performance Block of Days.....	\$3,500	\$4,500	\$5,500	\$8,000
f) Refundable Security Deposit.....	\$750	\$750	\$750	\$750
*Includes use of the lobby at no additional cost.				
g) Rental Periods				
i) Full Block: 8 am – 11 pm				Charged at 100% of the rental rate
ii) Morning Block: 8 am – 3 pm				Charged at 60% of the full block
iii) Evening Block: 5 pm – 11 pm				Charged at 75% of the full block
h) Additional Fees				
i) Alcohol Fee.....				\$100 per booking
ii) Refundable Alcohol Security Deposit.....				\$250 per booking
iii) Projector and Screen				\$50 per day
iii)iv) Lift Rental (requires training prior to use).....				\$100 per day

FACILITY RENTALS (continued)

All facility rentals below require a security deposit of \$200 for residents and \$300 for non-residents which is refundable if there is no damage, the room is straightened and not left in disrepair, and not missing any items including the room key. Non-profit organizations may receive a 25% discount on applicable rental fees. This discount does not apply to security deposits. Political Subdivisions of the State of Utah may use city facilities for government-related functions without payment of fees or deposits.

2) City Hall Rooms (2-hour minimum)

Community Room – 1st Floor Maximum Occupancy: 148
Council Chambers – 3rd Floor Maximum Occupancy: 149

	Resident	Non-resident
Weekdays, 8:00 a.m. – 5:00 p.m. (limited availability)	\$55 per hour	\$85 per hour
Weekdays, 5:00 p.m. – 10:00 p.m.	\$95 per hour	\$125 per hour
Weekends & Holidays 8:00 a.m. – 10:00 p.m.	\$95 per hour	\$125 per hour

3) Justice Center Room (2-hour minimum)

Community Room – 1st Floor Maximum Occupancy: 154

	Resident	Non-resident
Weekdays, 8:00 a.m. – 5:00 p.m. (limited availability)	\$55 per hour	\$85 per hour
Weekdays, 5:00 p.m. – 10:00 p.m.	\$95 per hour	\$125 per hour
Weekends & Holidays 8:00 a.m. – 10:00 p.m.	\$95 per hour	\$125 per hour

4) Fire Station 53 Training Room (2-hour minimum)

Maximum Occupancy: 64

	Resident	Non-resident
Weekdays, 8:00 a.m. – 5:00 p.m. (limited availability)	\$130 per hour	\$160 per hour
Weekdays, 5:00 p.m. – 10:00 p.m.	\$170 per hour	\$200 per hour
Weekends & Holidays 8:00 a.m. – 10:00 p.m.	\$170 per hour	\$200 per hour

5) Fire Station 54 Training Room (2-hour minimum)

Maximum Occupancy: 50

	Resident	Non-resident
Weekdays, 8:00 a.m. – 5:00 p.m. (limited availability)	\$25 per hour	\$45 per hour
Weekdays, 5:00 p.m. – 10:00 p.m.	\$45 per hour	\$65 per hour
Weekends & Holidays 8:00 a.m. – 10:00 p.m.	\$45 per hour	\$65 per hour

6) Pioneer Hall

Maximum Occupancy: 118

	Resident	Non-resident
½ Day (4 hour rental).....	\$250	\$400
Full Day (8 hour rental)	\$375	\$550

7) Political Party Rental Fee

- i) Cleaning and Set Up Fee.....\$21/hour
- ii) Event Technology Support Fee.....\$56/hour

8) Event Technology Support Fee.....\$56/hour

FALSE ALARM

- 1) Fire False Alarm Responses (each calendar year)
 - a) 1st False Alarm No charge
 - b) 2nd False Alarm No charge
 - c) 3rd False Alarm and thereafter..... \$200 each
- 2) Police False Alarm Responses (each calendar year)
 - a) 1st False Alarm No charge
 - b) 2nd False Alarm No charge
 - c) 3rd False Alarm and thereafter..... \$115 each

FIRE DEPARTMENT

- 1) Fire Standby Service or Response Hourly Rate (excludes any ambulance fees and/or supplies)
 - a) On-Duty
 - i) Ambulance\$130.00
 - ii) Auxiliary Vehicle\$128.00
 - iii) Command Vehicle\$75.00
 - iv) Engine\$215.00
 - v) Heavy Rescue\$184.00
 - vi) Inspector.....\$60.00
 - vii) Inspector - Battalion Chief Vehicle.....\$75.00
 - viii) Inspector - Captain Vehicle\$75.00
 - ix) Inspector - Firefighter Vehicle.....\$60.00
 - x) Ladder Truck\$253.00
 - xi) Special Ops Vehicle\$128.00
 - xii) Transport Engine\$215.00
 - b) Overtime
 - i) Ambulance\$175.00
 - ii) Auxiliary Vehicle\$173.00
 - iii) Command Vehicle\$102.50
 - iv) Engine\$282.50
 - v) Heavy Rescue\$229.00
 - vi) Inspector.....\$80.00
 - vii) Inspector - Battalion Chief Vehicle.....\$102.50
 - viii) Inspector - Captain Vehicle\$102.50
 - ix) Inspector - Firefighter Vehicle.....\$80.00
 - x) Ladder Truck\$320.50
 - xi) Special Ops Vehicle\$173.00
 - xii) Transport Engine\$282.50
- 2) Audio Dispatch Recording (VECC) \$25 each
- 3) Babysitting Course \$15 per student

FIRE DEPARTMENT (continued)

4) CERT Course	\$15 per student
5) CPR Course	\$30 per student
6) Junior Firefighter Academy	\$35 per student
7) Young Adult Fire Academy.....	\$75 per student
8) Fire Reports	\$12 per report
9) Haz-Mat Supplies	Actual cost recovery
10) Photographs Digital CD (up to 50 photographs).....	\$25

FIRE INSPECTIONS

1) Commercial Bi-Annual Business Inspection (Charged every two years) – Beginning January 1, 2026 the fees indicated will revert to an annual inspection and will be charged every year	
a) 0 - 10 employees.....	\$88 (will revert to \$44 January 1, 2026)
b) 11 - 50 employees.....	\$242 (will revert to \$121 January 1, 2026)
c) More than 50 employees.....	\$330 (will revert to \$165 January 1, 2026)
d) 2 nd re-inspection after fire code violations we found on initial inspection.....	No charge
e) 3 rd re-inspection after fire code violations we found on initial inspection and thereafter.....	\$175 each
f) Inspection Reports	\$15 per report
2) Standard Fire Inspection (fire alarms, fireworks, spray booths, etc.).....	\$100
3) Kitchen Hood Plan Review/Inspection	\$127
4) Fire Sprinkler Inspection	
a) Commercial	
i. 1 – 25 sprinkler heads (includes plan review).....	\$127
ii. 26 – 99 sprinkler heads	\$171
iii. 100 – 1,000 sprinkler heads	\$336
iv. 1,001 – 4,000 sprinkler heads	\$420
v. 4,000+ sprinkler heads	\$504
b) Multi-Family Housing	
i. 1 – 99 sprinkler heads	\$171 per building
ii. 100+ sprinkler heads	\$253 per building
5) Group Home Facility	\$121
6) Nursing Home Facility	\$165
7) Home Childcare Facility	\$44

FIRE INSPECTIONS (continued)

8) Tent And Membrane Structure Inspection (In Excess of 400 sq ft)	\$100
9) Food Truck or Mobile Food Vendor	\$85
10) Hazardous Materials (Tier II)	
a) (Solid/Liquid/Gas ≤500lbs./55Gal./200Cub. Ft.).....	\$150
b) (Solid/Liquid/Gas ≥500lbs./55Gal./200Cub. Ft.).....	\$250
11) Storage Tank	
a) Residential	
i. Above Ground Storage Tank Permit and Inspection (Any petroleum product)	\$125 per site
ii. Below Ground Storage Tank Permit and Inspection (Any petroleum product).....	\$175 per site
b) Commercial	
i. Above Ground Storage Tank Permit and Inspection (Any petroleum product)	\$253 per site
ii. Below Ground Storage Tank Permit and Inspection (Any petroleum product).....	\$660 per site

HIGHLANDS ASSESSMENTS

Ordinance 13-27 established the Highlands Assessment Area on July 31, 2013. The following assessments are budget-based and follow the methodology in Ordinance 13-27.

- 1) Residential Assessment..... \$16 per month per dwelling unit
- 2) Commercial Assessment\$75 per year for each commercial business.
If the business occupies more than one quarter-acre of land, the fee applies to each quarter-acre of land occupied by the commercial business.
- 3) Undeveloped Land Assessment.....\$49 per year for each quarter-acre of land.
Land area measuring less than a quarter-acre shall be rounded to the nearest whole quarter-acre.

IMPACT FEES

1) Police Impact Fees

a) Residential Single Family	\$371 per unit
b) Residential Multi-family	\$434 per unit
c) Commercial	\$609 per 1,000 sq ft
d) Office	\$144 per 1,000 sq ft
e) Industrial	\$89 per 1,000 sq ft
f) Other	\$383 per 1,000 sq ft
g) Non-Standard Police Impact Fee .. Est of Annual Call Volume per Unit x \$542 = Impact Fee per Unit	

2) Fire Impact Fee

a) Residential Single Family	\$269 per unit
b) Residential Multi-Family	\$348 per unit
c) Commercial	\$754 per 1,000 sq ft
d) Office	\$429 per 1,000 sq ft
e) Industrial	\$116 per 1,000 sq ft
f) Other	\$482 per 1,000 sq ft
g) Non Standard Fire Impact Fees	
i. Residential	Est of Annual Call Volume per Unit x \$2,244 = Impact Fee per Unit
ii. Non-Residential	Est of Annual Call Volume per Unit x \$5,803 = Impact Fee per Unit

3) Parks Impact Fees

a) Residential Single Family	\$4,423 per unit
b) Residential Multi-Family	\$3,499 per unit
c) Non-Standard Parks Impact Fees	Est Population per Unit x \$1,290 = Impact Fee per Unit

4) Sewer Impact Fees

a) Residential (Single Family or Multi-family)	\$3,495 per Unit
b) Commercial, Industrial, or Institutional Use	
i. ¾" Meter	\$3,495
ii. 1" Meter	\$5,837
iii. 1 ½" Meter	\$11,639
iv. 2" Meter	\$18,630
v. 3" Meter	\$40,790
vi. 4" Meter	\$69,905
vii. 6" Meter	\$145,647
viii. Non-Standard Sewer Impact Fee	Est ERCs x \$3,495 = Impact Fee

IMPACT FEES (continued)

5) Water Impact Fees

a) Residential (Single Family or Multi-family)	\$6,608 per unit
b) Commercial, Industrial, or Institutional Use	
i. ¾" Meter	\$6,608
ii. 1" Meter	\$11,035
iii. 1 ½" Meter	\$22,005
iv. 2" Meter	\$35,221
v. 3" Meter	\$77,115
vi. 4" Meter	\$132,160
vii. 6" Meter	\$275,355
viii. Non-Standard Water Impact Fee	Number of ERCs x \$6,608 = Impact Fee

6) Storm Drain (Water) Impact Fees

a) Residential Single Family	\$6,794 per acre
b) Residential Multi-Family	\$8,153 per acre
c) Commercial	\$11,550 per acre
d) Industrial	\$11,550 per acre
e) Office	\$11,550 per acre
f) Open Space	\$1,359 per acre
g) Non-Standard Storm Drain (Water) Impact Fees by Land Use	
	Impervious Acres x \$13,588 = Impact Fee

7) Transportation Impact Fees

a) Single Family	\$3,946 per dwelling unit
b) Multi-Family	\$2,820 per dwelling unit
c) Assisted Living	\$1,088 per bed
d) Commercial	\$10,997 per 1,000 sq ft
e) Hospital	\$4,507 per 1,000 sq ft
f) Hotel	\$3,343 per room
g) Motel	\$1,402 per room
h) Institutional	\$3,180 per 1,000 sq ft
i) Industrial	\$2,038 per 1,000 sq ft
j) Nursing Home	\$2,824 per 1,000 sq ft
k) Office	\$4,536 per 1,000 sq ft
l) Warehouse	\$716 per 1,000 sq ft
m) Formula for Non-Standard Transportation Impact Fee	
Total Demand Units x Estimated Trips per Unit x Adjustment Factors x \$418.44 = Impact Fee per Demand Unit	

8) Impact Fee Appeal	\$1,000 refundable deposit applicable to actual cost recovery

MAPS

Per sheet:

1) Maps

a) 8.5x11	\$7
b) 11x17	\$7.50
c) 17x24	\$8.50
d) 22x34	\$11
e) 34x44	\$17
f) Larger than 34x44	\$25

2) Maps – Digital (Aerial photography)

a) Per Quarter Section	\$50
b) Parcel Data (per section)	\$10
c) Street Centerline Data.....	\$25
d) Custom Maps.....	\$25 per hour
e) Technical Assistance	\$25 per hour

OTHER

1) Electric Vehicle Charging Station Use – available at the Public Works Building

a) Hourly rate	
i) First 2 hours	No charge
ii) More than 2 hours	\$5 per hour
b) Connection fee	\$1.50
c) Electricity rate	\$0.20 per kWh

2) Returned Payment Fee\$20

3) Payment Method Cost Recovery Fee Actual cost recovery, which varies based on payment type

PASSPORT OFFICE

These fees may be adjusted at any time as dictated by the US State Department.

1) Passport Processing Fee	\$35
2) Passport Photo.....	\$15+Sales Tax
3) Fee to Expedite Passport.....	\$60
4) Money Order <i>(can only be made out to the US Department of State for passport purchases)</i>	\$2.50 each

PARK RESERVATIONS

1) Special Event Permit Application Fee\$75

~~4~~2) Pavilions – Constitution Park or Veterans Memorial Park only

a) Groups of more than 200

	Resident	Non-resident
i) Large Pavilion (all day)		
· Weekday.....	\$130	\$200
· Weekends/Holidays.....	\$200	\$300
ii) Small Pavilion (all day)		
· Weekday.....	\$65	\$130
· Weekends/Holidays.....	\$100	\$200
iii) Refundable security deposit	\$500	\$500
iv) Requested Set-Up/Clean-Up (per worker) (\$150 minimum)	\$25 per hour	\$25 per hour

b) Groups of less than 200

	Resident	Non-resident
i) Large Pavilion (all day)		
· Weekday.....	\$65	\$100
· Weekends/Holidays.....	\$100	\$150
ii) Small Pavilion (all day)		
· Weekday.....	\$40	\$65
· Weekends/Holidays.....	\$65	\$100
iii) Requested Set-Up/Clean-Up (per worker) (\$50 minimum)	\$25 per hour	\$25 per hour

~~2~~3) Park Stage Rental – Veterans Memorial Park – 8 AM to 10 PM

	Resident	Non-resident
a) Weekday.....	\$115	\$150
b) Weekends/Holidays.....	\$200	\$275

PARK RESERVATIONS (continued)

3) Rodeo Arena

- a) Arena Rental Fee (2-hour minimum) \$65 per hour ¹
¹ West Jordan Youth Groups receive a 50% discount
- b) Concession Stand \$500 per day
- c) Lighting (2-hour minimum) \$55 per hour
- d) Tractor and Driver \$50 per hour
- e) Riding Clubs (April 1 – October 20)

						Main Arena	Practice Arena
i)	Up	to	28	Sessions	¹	\$600	\$450

ii)	Additional	Session				\$25	\$15

iii)	West Jordan Youth Group	Additional Session				\$20	\$10

iv)	Refundable Deposit	Security				\$2,500 ~~1,000~~	\$500

f) Special Events ¹

¹ West Jordan Youth Groups receive a 50% discount

						Main Arena	Practice Arena
i)	Monday – Thursday (per 8 hours)					\$400	\$300
ii)	Friday – Saturday (per 8 hours)					\$600	\$450
iii)	Sunday & Holidays (per 8 hours)					\$800	\$600
iv)	Ticket Fee (per ticket, if applicable)					\$1.50	\$1.50

3) Event Park Rental Fee (Veterans Memorial Park Only)

- a) Weekday \$500
- b) Weekend/Holidays \$750

4) Sports Field

- a) Field Rental (per field per ½ day)
 - i) Resident \$50
 - ii) Non-resident \$250

b) Leagues

i) Resident Soccer, Baseball, Softball, or Football Field Rental

		Weekend/Holiday	Weekday
Non-Profit		\$15/hour per field	\$10/hour per field
For Profit		\$20/hour per field	\$15/hour per field

ii) Non-Resident Leagues Per Field Rental

		Weekend/Holiday	Weekday
Non-Profit		\$25/hour per field	\$20/hour per field
For Profit		\$30/hour per field	\$25/hour per field

iii) Refundable Security Deposit (per season) \$500

iv) Concession Stand (3-month period) \$2,500

v) Concession Stand (short season) \$800

PARK RESERVATIONS (continued)

c) Tournaments			
i) Field Rentals – Resident and Non-Resident – Plus \$400 per day if over five fields			
		Weekend/Holiday	Weekday
Non-Profit		\$25/hour per field	\$20/hour per field
For Profit		\$30/hour per field	\$25/hour per field
ii) Refundable Security Deposit (More than 5 Fields)			\$500
iii) Concession Stand			\$200 per day
d) Additional Services			Actual cost recovery
			West Jordan Municipal Code 3-3-2(A)
e) Sports Field Light Fee			
		Tournament	Non-Tournament
Non-Profit Resident		\$20/hour per field	\$15/hour per field
For Profit Resident.....		\$25/hour per field	\$20/hour per field
For Profit Non-Resident.....		\$30/hour per field	\$25/hour per field
f) Special Events (without City sponsorship or endorsement)			Actual cost recovery
Non-profit organizations may receive a 25% discount on special event fees.			West Jordan Municipal Code 3-3-2(A)
g) Baseball/Softball Diamond Prep Fee (drag & chalk) – per field / per application			\$30
h) Soccer/Multi-Use Field Line Painting Fee – per field / per application			
i) Small size U9			\$50
ii) Mid-size U11/U10.....			\$75
iii) Full size U12+			\$200
i) Soccer/Multi-Use Field Set Up Fee – per field / per set up			
i) Small size U9.....			\$100
ii) Mid size U11/U10.....			\$150
iii) Full size U12+			\$200

Salt Lake County Recreation & West Jordan Resident Non-Profit Recreation Youth Organizations have the option to enter a negotiated contract.

PLANNING AND ENGINEERING

- 1) Address Change Request\$81
- 2) Agreements
 - a) Agreement Request\$1,100 refundable deposit to be applied toward actual cost recovery
Examples: Development, reimbursement, deferral, franchise, real property, other
 - b) Change Fee for Recording and Bonding Process \$250 per change
 - c) Escrow Processing Fee \$50 per bond
 - d) Service Fee for Industrial Development Revenue Bonds (IDRB) Assignment and Assumption Requests.....\$3,000
- 3) Appeals
 - a) Of Administrative Decision\$1,190
 - b) To Land Use Appeal Authority\$1,275
 - c) To City Council\$1,275
- 4) Administrative Law Judge, Planning Commission, and Committees
 - a) Land Use Appeal Authority\$885
 - b) Design Review Committee\$321
 - c) Planning Commission Other\$616
- 5) Conditional Use Permits
 - a) Permit Processing Fee.....\$12.00 for each permit issued
 - b) Administrative Conditional Use Permit Application\$425
 - c) Conditional Use Permit Application\$1,035
 - d) Conditional Use Permit Amended\$445

6) Development Reviews

Base fee plus per item fee applies to the first 2 reviews. Supplementary hourly review fee applies to any subsequent reviews.

	Base Fee	Per Item	Supplemental Review Hourly Fee
a) Commercial / Industrial			
i) Preliminary Site Plan Review	\$1,690	\$150 per acre	\$100
ii) Amended Site Plan Review	\$1,710	\$150 per acre	\$100
iii) Final Site Plan Review.....	\$3,931	\$150 per acre	\$100
b) Condominium Plat / Conversion			
i) Preliminary Site Plan Review	\$1,833	\$50 per lot	\$100
ii) Amended Site Plan Review	\$2,050	\$50 per lot	\$100
iii) Final Site Plan Review.....	\$3,287	\$50 per lott	\$100

PLANNING AND ENGINEERING (continued)

6) Development Reviews

Base fee plus per item fee applies to the first 2 reviews. Supplementary hourly review fee applies to any subsequent reviews.

	Base Fee	Per Item	Supplemental Review Hourly Fee
c) Multi-Family Residential			
i) 2 – 25 Units Preliminary Site Plan Review	\$1,555	\$150 per acre	\$100
ii) 2 – 25 Units Amended Site Plan Review	\$1,833	\$150 per acre	\$100
iii) 2 – 25 Units Final Site Plan Review	\$3,616	\$150 per acre	\$100
iv) 26 – 100 Units Preliminary Site Plan Review	\$2,127	\$150 per acre	\$100
v) 26 – 100 Units Amended Site Plan Review	\$1,905	\$150 per acre	\$100
vi) 26 – 100 Units Final Site Plan Review	\$3,725	\$150 per acre	\$100
vii) More than 100 Units Preliminary Site Plan Review	\$2,140	\$150 per acre	\$100
viii) More than 100 Units Amended Site Plan Review	\$2,140	\$150 per acre	\$100
ix) More than 100 Units Final Site Plan Review	\$4,348	\$150 per acre	\$100
d) Public Infrastructure Districts			
i) Letter of Intent City Review Fee.....			\$2,500
ii) Governing Document Application Fee			\$5,000
e) Subdivision			
i) 1 – 9 Lots Preliminary Plat Review	\$1,400	\$54 per lot	\$100
ii) 1 – 9 Lots Amended Plat Review ...	\$1,430	\$54 per lot	\$100
iii) 1 – 9 Lots Final Plat Review.....	\$4,200	\$54 per lot	\$100
iv) More than 9 Lots Preliminary Plat Review	\$1,833	\$54 per lot	\$100
v) More than 9 Lots Amended Plat Review	\$2,050	\$54 per lot	\$100
vi) More than 9 Lots Final Plat Review.....	\$5,500	\$54 per lot	\$100

PLANNING AND ENGINEERING (continued)

6) Development Reviews (continued)

f) General Review

i) Annexation	\$3,518 plus \$100 per hour
ii) Concept Plan Meeting (pre-application).....	\$120
iii) Conceptual Development Plan Application	\$590
iv) Development Plan Engineering Review Fee	\$415
v) Final Development Plan	\$1,451 plus \$100 per hour
vi) Final Development Plan Revisions	\$1,030 plus \$100 per hour
vii) Land Use Map Amendment	\$3,215
viii) Lot Line Adjustment	\$1,235
ix) Master Plan Amendment	\$3,500
x) Preliminary Development Plan.....	\$3,920 plus \$100 per hour
xi) Preliminary Development Plan Revisions	\$3,000 plus \$100 per hour
xii) Sheet Change Correction.....	\$100 per hour
xiii) Site Plan Condition Amendment	\$850 plus \$100 per hour
xiv) Subdivision Condition Amendment	\$850 plus \$100 per hour
xv) Subdivision or Street Vacation Request (right-of-way)	\$1,960 plus \$100 per hour
xvi) Master Development Plan/Master Development Agreement.....	\$6,500 plus \$100 per hour

g) Other Fees

i) Additional Meetings with Staff (as requested)	Actual cost recovery
	West Jordan Municipal Code 3-3-2(A)
ii) Application Withdrawal	
1) Within 10 days of completed application	90% reimbursement
2) After first review	50% reimbursement
3) After staff report is prepared	10% reimbursement
4) After public hearing or Planning Commission decision	No reimbursement
iii) Certificate of Occupancy Inspection (Planning/Engineering)	\$290
1) First reinspection.....	Included at no charge
2) Each additional reinspection after 1 st reinspection	\$75
iv) Development Time Extension	\$190
v) Public Notice Mailing Fee	~~\$0.75~~ 1.15 per address
vi) Request for Modification of Design Standards	\$1,560
vii) Request for Modification of Design Standards Engineering Review Fee	\$590
viii) Waiver / Deferral Request	\$1,560
ix) Development Review/Application Processing Fee	\$12
x) City Master Plan Updates	Cost of contracted service plus 3.5%

7) Engineering Review and Inspection (includes 2 redline reviews)

- a) Review and Inspection Fee 4.5% of the public/private improvement bond ~~estimate~~ amount
- b) Traffic Impact Study Review Cost of contracted service plus 3.5%

PLANNING AND ENGINEERING (continued)

8) Road or Lane Obstruction or Closure Request

(Permit processing & onsite inspection, Requires Encroachment Permit)

a) Road or Lane Closure Fee	
i) Arterial	\$500 per day
ii) Collector	\$300 per day
iii) Local	\$250 per day
b) Lane Restriction/Obstruction Fee	
i) Arterial	\$350 per day
ii) Collector	\$200 per day
iii) Local	\$150 per day
c) Penalty for Failure to Comply (Failure to complete work within permit dates)	\$330 per day

9) Permits

d) Encroachment Permit

i) Street Excavation

a. Within 3 feet from pavement, including pavement (based on age of pavement)

 Less than 2 years old \$1,760 plus \$0.39 per square foot

 More than 2 years old \$330 plus \$0.28 per square foot

b. Softscape/road shoulder \$330 plus \$0.22 per square foot

c. Extension Fee 30 Days \$50% of the original permit cost

ii) Other than Street Excavation \$286

iii) Penalties

a. Encroachment without permit 200% of the permit fee plus legal permit

b. Non-notification \$220 per incident

c. Failure to Comply or Complete with permit period \$330 per day

iv) Micro Trenching

a. Plan review and processing \$200

b. Trenching Fee \$0.55 per linear foot

e) Land Disturbance Permit \$165

f) Water/Wastewater Service Abandonment Permit \$107

g) Permit Processing Fee \$25 for each permit issued

PLANNING AND ENGINEERING (continued)

10) Sign Reviews

a) Sign Review based on valuation (base fee plus rate)

	Valuation	Base Fee	Rate for each add'l \$100 (or fraction of) after \$500
i)	\$1 - \$500	\$35	N/A
ii)	\$501 - \$2,000	\$35	\$2.00

	Valuation	Base Fee	Rate for each add'l \$1,000 (or fraction of) after the minimum valuation of each level
iii)	\$2,001 - \$25,000	\$65	\$
iv)	\$25,001 - \$50,000	\$345	\$8
v)	More than \$50,001	\$525	\$6

b)	Bus Bench	\$60 each
c)	Bus Shelter	\$90 each
d)	Off-Premises Development / Construction Signs	\$300
e)	Planning Commission Review	\$500
f)	Sign Impound Fee.....	\$65
g)	Temporary Sign Review.....	\$35
h)	Penalty – Installation without permit	2x original permit fee

11) Wireless

Pursuant to Utah Code Annotated 54-21-503 which establishes and orders the maximum allowable rates for each fiscal year, which rate shall be the rate assessed by the City.

a)	Master License Agreement	\$1,125
b)	New Installation / Modification / Replacement.....	\$280 per pole
c)	New Co-Location.....	\$115 per pole
d)	Annual Co-Location Rate	\$60 per pole

12) Street Name Change Request \$350 plus sign cost

13) Street Vacation Request

a)	Refundable deposit to be applied to cost	\$4,600
b)	Labor.....	Actual cost recovery

14) Streetlight Connection Fee..... \$165

15) Temporary Use

a)	Use up to 30 days (administrative)	\$180
b)	Use up to 150 days (requires Planning Commission review)	\$620
c)	Renewal	\$180



CONSOLIDATED FEE SCHEDULE

Effective through June 30, ~~2026~~2027

~~Updated March 6, 2026 Ord. 25-48~~

PLANNING AND ENGINEERING (continued)

16) Zoning

- a) Zoning Administration / Interpretation / Determination \$100 per hour
- b) Zone Change \$3,214
- c) Zoning Verification Letter \$150

POLICE DEPARTMENT

- 1) Police Standby Service, Traffic Assistance, or Response Hourly Rate (private-party)
 - a) \$500 refundable deposit to be applied toward services when request is estimated at over \$500
 - b) Per sworn officer \$70 per hour
 - c) Per supervisor (required when 5+ officers are requested) \$80 per hour
- 2) Audio/Visual Recordings
 - a) 0 – 30 minutes\$30
 - b) 31-60 minutes\$40
 - c) 61-90 minutes\$50
 - d) 91+ minutes\$60
- 3) Police Clearance Check (per request).....\$15
- 4) Fingerprinting
 - a) Up to three fingerprint cards.....\$15
 - b) Each card after three fingerprint cards..... \$5 each
- 5) Photographs Digital CD
 - a) 1-49 photos\$25
 - b) 50-99 photos\$35
 - c) 100-149 photos\$45
 - d) 150+ photos \$55 deposit plus \$30/hour beyond \$55 cost to process request
- 6) Police Reports \$15 each
- 7) Other Files, Reports, or Documents Employee filling requests' hourly rate * hours spent on request
- 8) Sex Offender Registry (per year)\$25
- 9) DNA Sample\$25
- 10) Vehicle Storage (seized)\$10 per day
- 11) Tow Truck Rotation Fees (per year)
 - a) Application Fee (non-refundable)\$50
 - b) Tow Rotation Coordination and Inspection Fee\$100
 - c) Suspension Reactivation Fee\$100
- 12) Court Ordered Public Education (Traffic School, etc.).....\$35



CONSOLIDATED FEE SCHEDULE

Effective through June 30, 20262027

Updated March 6, 2026 Ord. 25-48

PUBLIC WORKS

- 1) Bid Package Request.....Actual cost recovery (minimum \$25)
- 2) Public Property Vehicle Abatement.....\$50 per vehicle

RECORDS (CITY RECORDER)

- 1) Audio Official Recording \$10 per CD or flash drive
- 2) Copies \$0.25 per page
 - a) Budget\$0.25 per page
 - b) Annual Comprehensive Financial Report\$0.25 per page
- 3) Document Certification \$5 per document
- 4) GRAMA Requests.....1st 15 minutes free, after that actual cost recovery
West Jordan Municipal Code 3-3-2(A)
- 5) Notary Public Services\$5
- 6) Elected Official Filing Fee
 - a) Councilmember.....\$50
 - b) Mayor.....\$50

SEWER

New rates will be effective on October 1, 2025²⁰²⁶. However, for administrative purposes, the rate will be changed on the first billing of each customer that contains any October dates of service. For previous rates, please see the 2025-2026 Fee Schedule.

All customers are charged a base charge plus a volume rate every month. The base charge is a flat rate. Volume is charged per 1,000 gallons as recalculated in October of each year based on the average water use during the previous November–January of the account holder.

1) Sewer Utility Rates

	Single Family Residential	Multi-family Residential (per unit)	Commercial	Industrial / Dannon
a) Treatment Facility Cost Recovery Fee	~~\$25.97~~ 27.27	~~\$31.88~~ 33.48	~~\$33.64~~ 35.33	~~\$3,806.90~~ 3,997.25
b) City Base Rate	~~\$1.36~~ 1.43	~~\$1.67~~ 1.76	~~\$1.77~~ 1.86	~~\$200.36~~ 210.38
c) Total Fixed Rate	~~\$27.33~~ 28.70	~~\$33.55~~ 35.24	~~\$35.41~~ 37.19	~~\$4,007.26~~ 4,207.63
d) Volume Rate (per 1,000 gallons)	~~\$2.55~~ 2.68	No Charge	~~\$2.55~~ 2.68	~~\$2.55~~ 2.68

2) Dye test \$75 each

3) Nose-on Connection \$165 each

4) Stoppage Inspection \$375 each ²

² Stoppage Inspection fee is waived if the problem is caused by the City's infrastructure.



CONSOLIDATED FEE SCHEDULE

Effective through June 30, 2026

Updated March 6, 2026 Ord. 25-48

STORM DRAIN

New rates will be effective on October 1, 2025. However, for administrative purposes, the rate will be changed on the first billing of each customer that contains any October dates of service. For previous rates, please see the 2025-2026 Fee Schedule.

ERU is defined as an 'equivalent residential unit' and represents 3,000 square feet of impervious surface. Impervious surface is defined as land surfaces that repel rainwater and do not permit it to infiltrate into the ground.

1) Storm Drain Utility Rates

- a) Single Family Residential\$7.02 per month
- b) Non-Single Family Residential\$7.02 per ERU per month
- c) Commercial\$7.02 per ERU per month

STREETS

Construction-related Street Cleaning \$200 per hour

~~STREETLIGHTS~~TRANSPORTATION UTILITY (Streetlight)

New rates will be effective on October 1, 2025. However, for administrative purposes, the rate will be changed on the first billing of each customer that contains any October dates of service. For previous rates, please see the 2025-2026 Fee Schedule.

~~Streetlight Maintenance~~Transportation Utility (Streetlight) Fee \$3-223.35 per housing unit per month

UTILITY BILLING

- 1) Delinquent Penalty 1.5% of unpaid balance
- 2) Termination of Service (involuntary).....\$100
- 3) Termination of Service (returned mail or failure to sign up for service)\$50
- 4) Turn On-Turn Off Service (customer request) \$50

WASTE COLLECTION AND DISPOSAL

New rates will be effective on October 1, ~~2025~~2026. However, for administrative purposes, the rate will be changed on the first billing of each customer that contains any October dates of service. For previous rates, please see the ~~2025-2026~~ Fee Schedule.

1) Waste Collection and Disposal Utility Rates

- a) Basic service ~~\$23.43~~24.72 per month
Includes one (1) can each for garbage, recycling, and seasonal can¹
- b) 2nd Garbage Can ~~\$14.40~~15.19 per month
- c) 3rd Garbage Can ~~\$20.19~~21.30 per month
- d) Additional Recycling Can ~~\$7.21~~7.61 per month
- ~~d)e~~e) Additional Seasonal Waste Can (not eligible for new enrollments) \$9.51 per month (April – November)

2) Dumpster Rental per calendar year

- a) 1st Rental..... \$75
- b) Additional rentals in the same calendar year .. \$250
- c) Cancellation Fee \$20

All rentals are first come, first serve.

No utility account will be able to schedule more than one reservation at a time, to increase availability.

3) Other Services

- a) Late Fee (interest)..... 1.5% of past due amount
- b) Disconnection due to non-payment..... \$100

Clean-up projects that include city-owned property may be eligible for no fee. The dumpster must be located on public property and is subject to availability and clean-up need as determined by the City.

¹ The Seasonal Can is billed every month but can only receives service between April – November (66% of the year)

WATER

New rates will be effective on October 1, ~~2025~~2026. However, for administrative purposes, the rate will be changed on the first billing of each customer that contains any October dates of service. For previous rates, please see the ~~2025-2026~~ Fee Schedule.

1) Water Utility Rates (base charge plus usage rate)

a) Residential

Low-income residents who are qualified by Salt Lake County for the Circuit Breaker Tax Relief Program may receive the first 7,000 gallons of water at no charge, the base rate and other rates still apply.

i) Base charge

$\frac{3}{4}$ " meter	\$21.64
$\frac{5}{8}$ " meter	\$21.64
1" meter	\$21.64

ii) Usage rate (cost per 1,000 gallons)

Tier 1	0 – 7,000 gallons.....	\$2.43
Tier 2	7,001 – 25,000 gallons.....	\$3.95
Tier 3	25,001 – 50,000 gallons.....	\$4.17
Tier 4	50,001 – 100,000- gallons.....	\$4.44
Tier 5	Over 100,000 gallons.....	\$5.14

b) Landscape

i) Base charge (cost per month)

$\frac{3}{4}$ " meter	\$21.64
$\frac{5}{8}$ " meter	\$32.47
1" meter	\$48.70
1 $\frac{1}{2}$ " meter	\$75.75
2" meter	\$108.21
3" meter	\$347.36
4" meter	\$741.00
6" meter	\$1,343.07
8" meter	\$2,014.61
10" meter	\$2,940.86

ii) Usage rate (cost per 1,000 gallons)

Tier 1	0 – 7,000 gallons.....	\$2.43
Tier 2	7,001 – 25,000 gallons.....	\$3.79
Tier 3	25,001 – 50,000 gallons.....	\$3.94
Tier 4	50,001 – 100,000- gallons.....	\$4.06
Tier 5	Over 100,000 gallons.....	\$4.86

WATER (continued)

c) Commercial

i) Base charge (cost per month)

3/4" meter	\$21.64
5/8" meter	\$32.47
1" meter	\$48.70
1 1/2" meter	\$75.75
2" meter	\$108.21
3" meter	\$347.36
4" meter	\$741.00
6" meter	\$1,343.07
8" meter	\$2,014.61
10" meter	\$2,940.86

ii) Usage rate (cost per 1,000 gallons)

Tier 1	0 – 7,000 gallons.....	\$2.43
Tier 2	7,001 – 25,000 gallons.....	\$2.76
Tier 3	25,001 – 50,000 gallons.....	\$2.92
Tier 4	50,001 – 100,000- gallons.....	\$3.08
Tier 5	Over 100,000 gallons.....	\$3.41

d) Fire Line (*residential or commercial sprinkler systems*)

i) Base charge (cost per month)

6" line	\$18.80
8" line	\$25.06
10" line	\$31.34

ii) Detect-a-Check Usage rate (cost per 1,000 gallons)

e) City-Use Rate

i) Base Charge.....	50% discount based on meter type
ii) Wholesale rate.....	\$2.07

2) Hydrant Meter Rental

a) Refundable Rental Deposit

~~i) Small meter (1 1/2")~~	~~\$500~~
ii) Large meter (4") (effective 07/01/2026)	\$1,250

b) Monthly Rental

c) Water rate

3) Backflow Device Inspection

4) Construction Water Service

5) Water Line Installation



CONSOLIDATED FEE SCHEDULE

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WATER (continued)

6) Water Meter and Installation

a) 3/4" Meter	\$500
b) 1" Meter	\$700
c) 1 1/2" Meter	\$2,450
d) 2" Meter	\$2,750
e) 3" Meter	\$3,250
f) 4" Meter	\$4,000
g) 6" Meter	\$6,000
h) 8" Meter	\$7,500
i) 10" Meter	\$13,500

7) Water Pressure Test\$75 ¹

¹ Fee is waived if the problem is caused by the City's infrastructure.

8) Water Sampling Request\$60

8)9)Lead and Copper Service Line Identification.....\$250

APPENDIX

Revised

AMBULANCE

1) Ambulance Transportation and Services	07/12/2012
2) Ambulance Supplies	Cost Recovery
3) Ambulance Reports	08/11/2016

ANIMAL SERVICES

1) Adoption	
a) With vaccinations	06/28/2023
b) Without vaccinations	06/24/2020
2) Animal License	
a) Altered Cat or Dog	06/24/2020
b) Unaltered Cat or Dog	06/24/2020
c) Sr Discount - Unaltered Cat or Dog	06/28/2023
d) Sr Discount - Altered Cat or Dog	06/28/2023
e) Late fee	06/28/2023
3) Boarding (per day)	
a) Cat or Dog	06/28/2023
b) Livestock	06/28/2023
4) Cremation	
a) Urn	06/28/2023
b) Smal or Exotic (Bird, Rat, Guinea Pig, etc.)	06/28/2023
c) 0-25 lbs	06/28/2023
d) 26-50 lbs	06/28/2023
e) 51-75 lbs	06/28/2023
f) 76-100 lbs	06/28/2023
g) 101-125 lbs	06/28/2023
5) Disposal of Dead Animal	
a) Less than 50 lbs	06/28/2023
b) More than 50 lbs	06/28/2023
c) Unlicensed penalty	06/28/2023
6) Impound	
a) Cat or Dog	
i) 1 st Confinement	06/24/2025
ii) 2 nd Confinement	06/24/2025
iii) 3 rd Confinement	06/24/2025
iv) 4 th and Subsequent Confinement	06/24/2025
b) Livestock, Large	06/24/2025
c) Livestock, Small	06/24/2025
7) Microchip	06/28/2023
8) Owner Release	06/28/2023
9) Neuter and Spay	
a) Through Best Friends Spay and Neuter Clinic	06/28/2023
b) Cat Neuter	06/28/2023
c) Cat Spay	06/28/2023
d) Dog Neuter	06/28/2023
i) Less than 26 lbs	06/28/2023
ii) 26 – 50 lbs	06/28/2023
iii) 51 – 75 lbs	06/28/2023
iv) More than 75 lbs	06/28/2023

APPENDIX (continued)

Revised

ANIMAL SERVICES (continued)

e) Dog Spay	
v) Less than 26 lbs	06/28/2023
vi) 26 – 50 lbs	06/28/2023
vii) 51 – 75 lbs	06/28/2023
viii) More than 75 lbs	06/28/2023
10) Permits	
a) Kennel (Annual)	
i) Class A (3-15 animals)	06/28/2023
ii) Class B (16-30 animals)	06/28/2023
iii) Class C (31+ animals)	06/28/2023
b) Fowl Keeping (Annual)	06/28/2023
c) Riding Stables (Annual)	06/28/2023
d) Late Fee	06/24/2020
e) Community Cat Caretaker Permit (3 year)	06/28/2023
11) Shelter Intake	06/28/2023
12) Vaccinations	
a) Parvo/Distemper Combo	06/28/2023
b) Rabies	06/28/2023

BUILDING PERMITS

1) Bond Agreements	
a) Escrow Processing Fee	06/26/2024
2) Building Inspections	
a) Building Relocation Review and/or Inspection (2-hour minimum)	06/26/2024
b) Other Building Inspections	06/26/2024
3) Building Permits	
a) Building Permit based on valuation (base fee plus rate)	
i) \$1 - \$2,000	06/26/2024
ii) \$2,001 - \$25,000	06/26/2024
iii) \$25,001 - \$50,000	06/26/2024
iv) \$50,001 - \$100,000	06/26/2024
v) \$100,001 - \$500,000	06/26/2024
vi) \$500,001 - \$1,000,000	06/26/2024
vii) More than \$1,000,000	06/26/2024
b) Demolition Permit	06/26/2024
c) Miscellaneous Minimum Permit (plumbing, electrical, mechanical)	06/26/2024
d) Permit Extension	06/22/2022
e) Permit Processing Fee	06/26/2024
f) Manufactured Home Building Permit	06/26/2024
g) State Surcharge	06/22/2022
4) Plan Reviews	
a) Multi-Family Residential	Percentage Based on Other Fees
b) Multi-Family Residential 'Same As'	Percentage Based on Other Fees
c) Non-Residential	Percentage Based on Other Fees
d) Residential	Percentage Based on Other Fees
e) Single Family Residential 'Same As'	06/26/2024
5) Solar Permits – Residential only	
a) Battery Storage Inspection	06/26/2024
b) Building Permit (\$100 minimum)	06/26/2024
c) Plan Check Review (2-hour minimum)	06/26/2024
d) State Surcharge	Percentage Based on Other Fees
e) Permit Processing Fee	06/26/2024

APPENDIX (continued)

Revised

BUSINESS LICENSING

1) Business (not to exceed \$2,000)	
a) Application (one-time)	06/26/2024
b) Base Fee	06/24/2020
c) Per Employee Fee	06/24/2020
2) Home Occupation (when required)	
a) Application (one-time)	06/26/2024
b) Base Fee	01/09/2019
3) Alcohol Licensing	
a) Application (one-time)	06/26/2024
b) Bond	06/23/2021
c) Alcohol License	06/23/2021
4) Amusement Devices (not to exceed \$500 per location)	
a) Class A and C	06/24/2020
b) Class B, D, E, and F	06/24/2020
5) Pawn Shops	06/26/2024
6) Rental Dwelling Units (annual fee)	
a) Application (one-time)	06/26/2024
b) Good Landlord Program Rental License Fee	04/22/2025
c) Standard Fee	04/22/2025
d) Short-Term License Fee	04/22/2025
7) Solicitor	06/26/2024
8) Sexually Oriented Business License	
a) Application	06/26/2024
b) Business License Fee	
i) Adult Businesses and Semi-nude Entertainment Bars	06/23/2021
ii) Outcall Business	06/23/2021
iii) Nude and Semi-nude Entertainment Agencies and Nude Entertainment Businesses	06/23/2021
iv) Outcall Business and Semi-nude Entertainment Business	06/23/2021
9) Sexually Oriented Business Employee License	
a) Application (non-refundable)	06/26/2024
b) Employee License (annual)	
i) Employee providing outcall services away from the premises of the outcall business	06/23/2021
ii) Adult business employee	06/23/2021
iii) Outcall business employee requiring a license but NOT performing any services outside the licensed premises	06/23/2021
iv) Nude entertainment business employee requiring a license but NOT individually providing nude entertainment services to patrons	06/23/2021
v) Semi-nude entertainment bar employee requiring a license but is NOT a performer, OR employee of nude and semi-nude entertainment agencies requiring a license but is NOT a performer	06/23/2021
10) Vending Machine (not to exceed \$500 per location)	06/24/2020
11) Vendor License	
a) Large Vendor	06/26/2024
b) Small Vendor	06/26/2024
12) Food Truck Secondary Permit	06/24/2020
13) Late Fees	
a) Commercial	06/24/2020
b) Residential	06/24/2020

APPENDIX (continued)

Revised

CEMETERY

1) Plots	06/24/2020
2) Community Wall Columbarium Niche	
a) Row 1 and 2	11/18/2025
b) Row 3, 4, and 5	11/18/2025
3) Premium Columbarium Family Niche	11/18/2025
4) Cremation Bench	11/18/2025
5) Cremation Sculpture	11/18/2025
6) Ossuary Single	11/18/2025
7) Columbarium Marker Engraving	
a) 12"x12" Marker	11/18/2025
b) 12"x24" Marker	11/18/2025
8) Cemetery Certificate Replacement or Transfer Non-resident	11/18/2025
9) Disinterment	
a) Adult	11/18/2025
b) Infant	11/18/2025
c) Cremation	11/18/2025
d) Columbarium Niche	11/18/2025
e) Ossuary	11/18/2025
10) Interment	
a) Weekday services before 3:00 p.m.	
i) Casket	11/18/2025
ii) Cremation	11/18/2025
iii) Infant	11/18/2025
iv) Columbarium Niche	11/18/2025
v) Ossuary	11/18/2025
b) Weekday services after 3:00 p.m.	
i) Casket	06/24/2020
ii) Cremation	06/24/2020
iii) Infant	06/24/2020
iv) Columbarium Niche	11/18/2025
v) Ossuary	11/18/2025
c) Weekend or Holiday services	
i) Casket	06/24/2020
ii) Cremation	06/24/2020
iii) Infant	06/24/2020
iv) Columbarium Niche	11/18/2025
v) Ossuary	11/18/2025

APPENDIX (continued)

Revised

CODE ENFORCEMENT

1) Parking Violation (Title 7)	
a) Fine	12/18/2024
1. Reduced fine options	
a. Paid within 14 calendar days	12/18/2024
b. Paid between 15 and 30 calendar days of the citation	12/18/2024
2) Code Violation	
a) Fines and Penalties	
1. For the abatement of junk, weeds, or other nuisances	
a. Maximum daily fine per violation	12/18/2024
b. Reduced fine options	
i. If corrected within 14 calendar days of the violation	12/18/2024
ii. If not corrected within 14 calendar days of the violation, fines will be retroactively charged for all days since the date of the violation at the following rates:	
a. Days 1 – 14	12/18/2024
b. Days 15 and thereafter	12/18/2024
2. For any other violation of the City Code	
a. First offense	12/18/2024
b. Second offense	12/18/2024
c. Third or subsequent offense	12/18/2024
3. Late Penalty	12/18/2024
b) Compliance Inspections	
1. 1 st Compliance Inspection	12/18/2024
2. 2 nd Compliance Inspection	12/18/2024
3. 3 rd Compliance Inspection and thereafter	12/18/2024
c) City-initiated Enforcement Costs	12/18/2024

COURTS

1) Justice Court Fees (Filing, Transcript, and Record Requests)	Fee Set by State Code
2) State of Utah Online Payment Service Fee	Fee Set by State Code

FACILITY RENTALS

1) Community Arts and Events Center	
a) Black Box Theater – Rehearsal & Dark Day	06/24/2025
b) Multipurpose Room	06/24/2025
c) Lobby Only	06/24/2025
d) Full Venue	06/24/2025
e) Theater Performance Block of Days	06/24/2025
f) Refundable Security Deposit	06/24/2025
g) Rental Periods	
i) Full Block	06/24/2025
ii) Morning Block	06/24/2025
iii) Evening Block	06/24/2025
h) Additional Fees	
i) Alcohol Fee	06/24/2025
ii) Refundable Alcohol Security Deposit	06/24/2025
iii) Projector and Screen	06/24/2025
2) City Hall Rooms	06/23/2021
3) Justice Center Room	06/23/2021
4) Fire Station 53 Training Room	03/09/2016
5) Fire Station 54 Training Room	06/23/2021
6) Pioneer Hall	06/23/2021
7) Political Party Rental Fee	06/28/2023
8) Event Technology Support Fee	06/28/2023

APPENDIX (continued)

Revised

FALSE ALARM

1) Fire False Alarm Responses	06/23/2021
2) Police False Alarm Responses	06/23/2021

FIRE DEPARTMENT

1) Fire Standby Service or Response Hourly Rate (excludes any ambulance fees and/or supplies)	
a) On-Duty	
i) Ambulance	06/24/2020
ii) Auxiliary Vehicle	06/24/2020
iii) Command Vehicle	06/24/2020
iv) Engine	06/24/2020
v) Heavy Rescue	06/24/2020
vi) Inspector	06/24/2020
vii) Inspector - Battalion Chief Vehicle	06/24/2020

FIRE DEPARTMENT (continued)

viii) Inspector - Captain Vehicle	06/24/2020
ix) Inspector - Firefighter Vehicle	06/24/2020
x) Ladder Truck	06/24/2020
xi) Special Ops Vehicle	06/24/2020
xii) Transport Engine	06/24/2020
b) Overtime	
i) Ambulance	06/24/2020
ii) Auxiliary Vehicle	06/24/2020
iii) Command Vehicle	06/24/2020
iv) Engine	06/24/2020
v) Heavy Rescue	06/24/2020
vi) Inspector	06/24/2020
vii) Inspector - Battalion Chief Vehicle	06/24/2020
viii) Inspector - Captain Vehicle	06/24/2020
ix) Inspector - Firefighter Vehicle	06/24/2020
x) Ladder Truck	06/24/2020
xi) Special Ops Vehicle	06/24/2020
xii) Transport Engine	06/24/2020
2) Audio Dispatch Recording (VECC)	08/11/2016
3) Babysitting Course	06/23/2021
4) CERT Course	09/09/2016
5) CPR Course	06/24/2020
6) Junior Firefighter Academy	06/24/2020
7) Young Adult Fire Academy	06/23/2021
8) Fire Reports	06/24/2020
9) Haz-Mat Supplies	08/11/2011
10) Photographs Digital CD (up to 50 photographs)	07/12/2012

FIRE INSPECTIONS

1) Commercial Bi-Annual Business Inspection (Charged every two years)	
a) 0 - 10 employees	06/24/2025
b) 11 - 50 employees	06/24/2025
c) More than 50 employees	06/24/2025
d) 2 nd re-inspection after fire code violations we found on initial inspection	03/09/2016
e) 3 rd re-inspection after fire code violations we found on initial inspection and thereafter	06/26/2024
f) Inspection Reports	06/26/2024
2) Standard Fire Inspection (fire alarms, fireworks, spray booths, etc.)	06/28/2023
3) Kitchen Hood Plan Review/Inspection	06/28/2023
4) Fire Sprinkler Inspection	

APPENDIX (continued)

Revised

FIRE INSPECTIONS (continued)

a) Commercial	
i. 1 – 25 sprinkler heads (includes plan review)	06/28/2023
ii. 26 – 99 sprinkler heads	06/28/2023
iii. 100 – 1,000 sprinkler heads	06/28/2023
iv. 1,001 – 4,000 sprinkler heads	06/28/2023
v. 4,000+ sprinkler heads	06/28/2023
b) Multi-Family Housing	
i. 1 – 99 sprinkler heads	06/28/2023
ii. 100+ sprinkler heads	06/28/2023
5) Group Home Facility	06/22/2022
6) Nursing Home Facility	06/26/2024
7) Home Childcare Facility	06/22/2022
8) Tent and Membrane Structure Inspection (In Excess of 400 sq ft)	06/28/2023
9) Food Truck or Mobile Food Vendor	06/26/2024
10) Hazardous Materials (Tier II)	
a) (Solid/Liquid/Gas ≤500lbs./55Gal./200Cub. Ft.)	06/28/2023
b) (Solid/Liquid/Gas ≥500lbs./55Gal./200Cub. Ft.)	06/28/2023
11) Storage Tank	
a) Residential	
i. Above Ground Storage Tank Permit and Inspection (Any petroleum product)	06/26/2024
ii. Below Ground Storage Tank Permit and Inspection (Any petroleum product)	06/26/2024
b) Commercial	
i. Above Ground Storage Tank Permit and Inspection (Any petroleum product)	06/22/2022
ii. Below Ground Storage Tank Permit and Inspection (Any petroleum product)	06/22/2022

HIGHLANDS ASSESSMENTS

1) Residential Assessment	06/26/2024
2) Commercial Assessment	06/24/2025
3) Undeveloped Land Assessment	06/24/2025

IMPACT FEES

1) Police Impact Fees	
a) Residential Single Family	01/01/2024
b) Residential Multi-Family	01/01/2024
c) Commercial	01/01/2024
d) Office	01/01/2024
e) Industrial	01/01/2024
f) Other	01/01/2024
g) Formula for Non-Standard Police Impact Fees	01/01/2024
2) Fire Impact Fee	
a) Residential Single Family	01/01/2024
b) Residential Multi-Family	01/01/2024
c) Commercial	01/01/2024
d) Office	01/01/2024
e) Industrial	01/01/2024
f) Other	01/01/2024
g) Formula for Non-Standard Fire Impact Fees	01/01/2024
3) Parks Impact Fees	
a) Residential Single Family	01/01/2024
b) Residential Multi-Family	01/01/2024
c) Formula for Non-Standard Parks Impact Fees	01/01/2024
4) Sewer Impact Fees	
a) Residential (Single Family or Multi-family)	01/01/2024

APPENDIX (continued)

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IMPACT FEES (continued)

b)	Commercial, Industrial, or Institutional Use	
i.	¾" Meter	01/01/2024
ii.	1" Meter	01/01/2024
iii.	1 ½" Meter	01/01/2024
iv.	2" Meter	01/01/2024
v.	3" Meter	01/01/2024
vi.	4" Meter	01/01/2024
vii.	6" Meter	01/01/2024
viii.	Formula for Non-Standard Sewer Impact Fees	01/01/2024
5)	Water Impact Fees	
a)	Residential (Single Family or Multi-family)	01/01/2024
b)	Commercial, Industrial, or Institutional Use	
i.	¾" Meter	01/01/2024
ii.	1" Meter	01/01/2024
iii.	1 ½" Meter	01/01/2024
iv.	2" Meter	01/01/2024
v.	3" Meter	01/01/2024
vi.	4" Meter	01/01/2024
vii.	6" Meter	01/01/2024
viii.	Formula for Non-Standard Water Impact Fees	01/01/2024
6)	Storm Drain (Water) Impact Fees	
a)	Residential Single Family	01/01/2024
b)	Residential Multi-Family	01/01/2024
c)	Commercial	01/01/2024
d)	Industrial	01/01/2024
e)	Office	01/01/2024
f)	Open Space	01/01/2024
g)	Formula for Non-Standard Storm Drain (Water) Impact Fees by Land Use	01/01/2024
7)	Transportation Impact Fees	
a)	Single Family	03/16/2026
b)	Multi-Family	03/16/2026
c)	Assisted Living	03/16/2026
d)	Commercial	03/16/2026
e)	Hospital	03/16/2026
f)	Hotel	03/16/2026
g)	Motel	03/16/2026
h)	Institutional	03/16/2026
i)	Industrial	03/16/2026
j)	Nursing Home	03/16/2026
k)	Office	03/16/2026
l)	Warehouse	03/16/2026
m)	Formula for Non-Standard Transportation Impact Fee	03/16/2026
8)	Impact Fee Appeal	05/25/2017



CONSOLIDATED FEE SCHEDULE

Effective through June 30, 2026

Updated March 6, 2026 Ord. 25-48

APPENDIX (continued)

Revised

MAPS

- 1) Maps
 - a) 8.5x11 06/26/2024
 - b) 11x17 06/26/2024
 - c) 17x24 06/26/2024
 - d) 22x34 06/26/2024
 - e) 34x44 06/26/2024
 - f) Larger than 34x44 06/26/2024
- 2) Maps – Digital (Aerial photography)
 - a) Per Quarter Section Reviewed 2023
 - b) Parcel Data (per section) Reviewed 2023
 - c) Street Centerline Data Reviewed 2023
 - d) Custom Maps Reviewed 2023
 - e) Technical Assistance Reviewed 2023

OTHER

- 1) Electric Vehicle Charging Station Use – available at the Public Works Building
 - a) Hourly rate
 - i) First 2 hours 10/20/2018
 - ii) More than 2 hours 10/20/2018
 - b) Connection fee 10/20/2018
 - c) Electricity rate 10/20/2018
- 2) Returned Payment Fee 07/01/2007
- 3) Payment Method Cost Recovery Fee 06/24/2025

APPENDIX (continued)

Revised

PASSPORT OFFICE

1) Passport Processing Fee	06/24/2020
2) Passport Photo	02/28/2024
3) Fee to Expedite Passport.....	06/24/2020
4) Money Order	07/10/2024

PARK RESERVATIONS

1) Pavilions – Constitution Park or Veterans Memorial Park only	
a) Groups of more than 200	
i) Large Pavilion (all day)	
• Weekday.....	06/24/2020
• Weekends/Holidays	06/24/2020
ii) Large Pavilion (all day)	
• Weekday.....	06/24/2020
• Weekends/Holidays	06/24/2020
iii) Refundable Security Deposit.....	Reviewed 2025
iv) Requested Set-Up/Clean-Up	Reviewed 2023
b) Groups of less than 200	
i) Large Pavilion (all day)	
• Weekday.....	06/24/2020
• Weekends/Holidays	06/24/2020
ii) Large Pavilion (all day)	
• Weekday.....	06/24/2020
• Weekends/Holidays	06/24/2020
iii) Requested Set-Up/Clean-Up	Reviewed 2023
2) Park Stage Rental – Veterans Memorial Park	
a) Weekday	06/24/2025
b) Weekends/Holidays	06/24/2025
3) Rodeo Arena	
a) Arena Rental Fee	Reviewed 2023
b) Concession Stand	Reviewed 2023
c) Lighting.....	Reviewed 2023
d) Tractor and Driver	Reviewed 2023
e) Riding Clubs	
i) Up to 28 Sessions	Reviewed 2023
ii) Additional Sessions	Reviewed 2023
iii) West Jordan Youth Group Additional Session	Reviewed 2023
iv) Refundable Security Deposit.....	06/24/2025
f) Special Events	
i) Monday – Thursday	01/26/2012
ii) Friday – Saturday	01/26/2012
iii) Sunday & Holidays	01/26/2012
iv) Ticket Fee.....	01/26/2012
3) Event Park Rental Fee (Veterans Memorial Park Only)	
a) Weekday	06/24/2020
b) Weekend/Holidays	06/24/2020
4) Sports Field	
a) Field Rental (per field per ½ day)	
i) Resident	06/24/2020
ii) Non-resident.....	06/24/2020
b) Leagues	

APPENDIX (continued)

Revised

PARK RESERVATIONS (continued)

i)	Resident Soccer, Baseball, Softball, or Football Field Rental	06/24/2025
ii)	Non-Resident Leagues Per Field Rental	01/26/2012
iii)	Refundable Security Deposit	01/26/2012
iv)	Concession Stand (3-month period)	01/26/2012
v)	Concession Stand (short season)	Reviewed 2025
c)	Tournaments	
i)	Field Rentals – Resident and Non-Resident	04/24/2025
ii)	Refundable Security Deposit	Reviewed 2025
iii)	Concession Stand	Reviewed 2025
d)	Additional Services	01/26/2012
e)	Sports Field Light Fee	06/24/2025
f)	Special Events (without City sponsorship or endorsement)	01/26/2012
g)	Baseball/Softball Diamond Prep Fee (drag & chalk)	06/24/2025
h)	Soccer/Multi-Use Field Line Painting Fee	
i)	Small size U9.....	06/24/2025
ii)	Mid-size U11/U10	06/24/2025
iii)	Full size U12+	06/24/2025
i)	Soccer/Multi-Use Field Set Up Fee	
i)	Small size U9.....	06/24/2025
ii)	Mid-size U11/U10	06/24/2025
iii)	Full size U12+	06/24/2025

PLANNING AND ENGINEERING

1)	Address Change Request	06/28/2023
2)	Agreements	
a)	Agreement Request	06/26/2024
b)	Change Fee for Recording and Bonding Process	01/25/2018
c)	Escrow Processing Fee	Reviewed 2023
d)	Service Fee for Industrial Development Revenue Bonds (IDRB) Assignment and Assumption Requests	06/26/2024
3)	Appeals	
a)	Of Administrative Decision	06/26/2024
b)	To Land Use Appeal Authority	06/26/2024
c)	To City Council	06/26/2024
4)	Administrative Law Judge, Planning Commission, and Committees	
a)	Land Use Appeal Authority	06/26/2024
b)	Design Review Committee	06/26/2024
c)	Planning Commission Other	06/26/2024
5)	Conditional Use Permits	
a)	Permit Processing Fee	06/26/2024
b)	Administrative Conditional Use Permit Application	06/26/2024
c)	Conditional Use Permit Application	06/26/2024
d)	Conditional Use Permit Amended	06/26/2024
6)	Development Reviews	
a)	Commercial / Industrial	
i)	Preliminary Site Plan Review	06/26/2024
ii)	Amended Site Plan Review	06/26/2024
iii)	Final Site Plan Review	06/24/2025
b)	Condominium Plat / Conversion	
i)	Preliminary Site Plan Review	06/26/2024
ii)	Amended Site Plan Review	06/26/2024
iii)	Final Site Plan Review	06/24/2025
c)	Multi-Family Residential	
i)	2 – 25 Units Preliminary Site Plan Review	06/26/2024

APPENDIX (continued)

Revised

PLANNING AND ENGINEERING (continued)

ii)	2 – 25 Units Amended Site Plan Review	06/26/2024
iii)	2 – 25 Units Final Site Plan Review	06/24/2025
iv)	26 – 100 Units Preliminary Site Plan Review	06/26/2024
v)	26 – 100 Units Amended Site Plan Review	06/26/2024
vi)	26 – 100 Units Final Site Plan Review	06/24/2025
vii)	More than 100 Units Preliminary Site Plan Review	06/26/2024
viii)	More than 100 Units Amended Site Plan Review	06/26/2024
ix)	More than 100 Units Final Site Plan Review	06/24/2025
d)	Public Infrastructure Districts	
i)	Letter of Intent City Review Fee	07/10/2024
ii)	Governing Document Application Fee	07/10/2024
e)	Subdivision	
i)	1 - 9 Lots Preliminary Plat Review	06/26/2024
ii)	1 - 9 Lots Amended Plat Review	06/26/2024
iii)	1 – 9 Lots Final Plat Review	06/24/2025
iv)	More than 9 Lots Preliminary Plat Review	06/26/2024
v)	More than 9 Lots Amended Plat Review	06/26/2024
vi)	More than 9 Lots Final Plat Review	06/24/2025
f)	General Review	
i)	Annexation	06/24/2025
ii)	Concept Plan Meeting (pre-application)	06/26/2024
iii)	Conceptual Development Plan Application	06/26/2024
iv)	Development Plan Engineering Review Fee	06/26/2024
v)	Final Development Plan	06/24/2025
vi)	Final Development Plan Revisions	06/26/2024
vii)	Land Use Map Amendment	06/24/2025
viii)	Lot Line Adjustment	06/24/2025
ix)	Master Plan Amendment	06/24/2025
x)	Preliminary Development Plan	06/24/2025
xi)	Preliminary Development Plan Revisions	06/24/2025
xii)	Sheet Change Correction	06/24/2025
xiii)	Site Plan Condition Amendment	06/24/2025
xiv)	Subdivision Condition Amendment	06/24/2025
xv)	Subdivision or Street Vacation Request (right-of-way)	06/26/2024
xvi)	Master Development Plan/Master Development Agreement	06/24/2025
g)	Other Fees	
i)	Additional Meetings with Staff (as requested)	Cost Recovery
ii)	Application Withdrawal	
1)	Within 10 days of completed application	07/30/2014
2)	After first review	07/30/2014
3)	After staff report is prepared	07/30/2014
4)	After public hearing or Planning Commission decision	07/30/2014
iii)	Certificate of Occupancy Inspection (Planning/Engineering)	06/26/2024
1)	First reinspection	12/18/2024
2)	Each additional reinspection after 1 st reinspection	12/18/2024
iv)	Development Time Extension	06/26/2024
v)	Public Notice Mailing Fee	06/26/2024
vi)	Request for Modification of Design Standards	06/26/2024
vii)	Request for Modification of Design Standards Engineering Review Fee	06/26/2024
viii)	Waiver / Deferral Request	06/26/2024
ix)	Development Review/Application Processing Fee	06/26/2024
x)	City Master Plan Updates	06/26/2024

APPENDIX (continued)

Revised

PLANNING AND ENGINEERING (continued)

7) Engineering Review and Inspection (includes 2 redline reviews)	
a) Review and Inspection Fee	06/22/2022
b) Traffic Impact Study Review	06/22/2022
8) Lane Obstruction or Closure Request (Permit processing & onsite inspection, Requires Encroachment Permit)	
a) Road or Lane Closure Fee	
i) Arterial	02/28/2024
ii) Collector	02/28/2024
iii) Local	02/28/2024
b) Lane Restriction/Obstruction Fee	
i) Arterial	02/28/2024
ii) Collector	02/28/2024
iii) Local	02/28/2024
c) Penalty for Failure to Comply (Failure to complete work within permit dates)	02/28/2024
9) Permits	
a) Encroachment Permit	
i) Street Excavation	
a. Within 3 feet from pavement, including pavement (based on age of pavement)	
Less than 2 years old	08/10/2022
More than 2 years old	06/26/2024
b. Softscape/road shoulder	06/22/2022
c. Extension Fee 30 Days	Percentage Based on Other Fees
ii) Other than Street Excavation	06/22/2022
iii) Penalties	
a. Encroachment without permit	Percentage Based on Other Fees
b. Non-notification	06/22/2022
c. Failure to Comply or Complete with permit period	06/26/2024
iv) Micro Trenching	
a. Plan review and processing	06/22/2022
b. Trenching Fee	06/22/2022
b) Land Disturbance Permit	06/22/2022
c) Water/Wastewater Service Abandonment Permit	06/22/2022
d) Permit Processing Fee	06/22/2022
10) Sign Reviews	
a) Sign Review based on valuation (base fee plus rate)	
i) \$1 - \$500	06/26/2024
ii) \$501 - \$2,000	06/26/2024
iii) \$2,001 - \$25,000	06/26/2024
iv) \$25,001 - \$50,000	06/26/2024
v) More than \$50,001	06/26/2024
b) Bus Bench	06/28/2023
c) Bus Shelter	06/28/2023
d) Off-Premises Development / Construction Signs	06/28/2023
a) Planning Commission Review	06/26/2024
b) Sign Impound Fee	06/26/2024
c) Temporary Sign Review	06/28/2023
d) Penalty – Installation without permit	Percentage based on Other Fees
11) Wireless	
a) Master License Agreement	06/26/2024
b) New Installation / Modification / Replacement	06/26/2024
c) New Co-Location	06/26/2024
d) Annual Co-Location Rate	06/26/2024
12) Street Name Change Request	06/26/2024

APPENDIX (continued)

Revised

PLANNING AND ENGINEERING (continued)

13) Street Vacation Request	
a) Refundable deposit to be applied to cost	06/26/2024
b) Labor	Cost Recovery
14) Streetlight Connection Fee	06/22/2022
15) Temporary Use	
a) Use up to 30 days (administrative)	06/28/2023
b) Use up to 150 days (requires Planning Commission review)	06/26/2024
c) Renewal	06/28/2023
16) Zoning	
a) Zoning Administration / Interpretation / Determination	06/26/2024
b) Zone Change	06/24/2025
c) Zoning Verification Letter	06/24/2025

POLICE DEPARTMENT

1) Police Stand-by Service, Traffic Assistance, or Response Hourly Rate (private-party events)	
a) \$500 refundable deposit to be applied toward services when request is estimated at over \$500.....	06/22/2022
b) Per sworn officer	06/22/2022
c) Per supervisor (required when 5+ officers are requested)	06/22/2022
2) Audio/Visual Recordings	
a) 0 – 30 minutes	06/23/2021
b) 31-60 minutes	06/23/2021
c) 61-90 minutes	06/23/2021
d) 91+ minutes	06/23/2021
3) Police Clearance Check (per request)	06/28/2023
4) Fingerprint (per card)	
a) Up to three fingerprint cards.....	06/23/2021
b) Each card after three fingerprint cards	06/23/2021
5) Photographs Digital CD	
a) 1 – 49 photos	06/28/2023
b) 50 – 99 photos	06/28/2023
c) 100 – 149 photos	06/28/2023
d) 150+ photos	06/28/2023
6) Police Reports	08/11/2016
7) Other Files, Reports, or Documents	06/24/2025
8) Sex Offender Registry (per year)	07/01/2013
9) DNA Sample	06/24/2025
10) Vehicle Storage (seized)	03/10/2010
11) Tow Truck Rotation Fees	
a) Application Fee	06/23/2021
b) Tow Rotation Coordination and Inspection Fee	06/23/2021
c) Suspension Reactivation Fee	06/28/2023
12) Court Ordered Public Education (Traffic School, etc.)	06/23/2021

PUBLIC WORKS

1) Bid Package Request	Cost Recovery
2) Public Property Vehicle Abatement	Reviewed 2023

APPENDIX (continued)

Revised

RECORDS (CITY RECORDER)

1) Audio Official Recording	07/01/2007
2) Copies	08/01/2011
a) Budget	06/24/2020
b) Annual Comprehensive Financial Report	06/24/2020
3) Document Certification	07/01/2007
4) GRAMA Requests.....	10/01/2016
5) Notary Public Services	07/01/2007
6) Elected Official Filing Fee	
a) Councilmember	09/25/2024
b) Mayor	06/24/2020

SEWER

1) Sewer Utility Rates	
a) Treatment Facility Cost Recovery Fee	06/24/2025
b) City Base Rate	06/24/2025
c) Total Fixed Rate	06/24/2025
d) Volume Rate (per 1,000 gallons)	06/24/2025
2) Dye test	06/24/2020
3) Nose-on Connection	06/24/2020
4) Stoppage Inspection	06/24/2020

STORM DRAIN

1) Storm Drain Utility Rates	
a) Single Family Residential	06/24/2025
b) Non-Single Family Residential	06/24/2025

STREETS

Construction-related Street Cleaning	06/23/2021

STREETLIGHTS

Streetlight Maintenance Fee	06/24/2025

UTILITY BILLING

1) Delinquent Penalty	06/24/2020
2) Termination of Service (involuntary)	06/24/2020
3) Termination of Service (returned mail or failure to sign up for service)	08/01/2011
4) Turn On-Turn Off Service (customer request)	08/01/2011

WASTE COLLECTION AND DISPOSAL

1) Waste Collection and Disposal Utility Rates	
a) Basic service	06/24/2025
b) 2 nd Garbage Can	06/24/2025
c) 3 rd Garbage Can	06/24/2025
d) Additional Recycling Can	06/24/2025
2) Dumpster Rental per calendar year (Effective January 1, 2021)	
a) 1 st Rental	06/28/2023
b) Additional rentals in same calendar year	06/22/2022
c) Cancellation Fee	06/24/2020
3) Other Services	
a) Late Fee (interest)	06/24/2020t
b) Disconnection due to non-payment.....	06/24/2020

APPENDIX (continued)

Revised

WATER

1) Water Utility Rates (base charge plus usage rate)

a) Residential

i) Base charge

3/4" meter 06/24/2025

5/8" meter 06/24/2025

1" meter 06/24/2025

ii) Usage rate (cost per 1,000 gallons)

Tier 1 06/24/2025

Tier 2 06/24/2025

Tier 3 06/24/2025

Tier 4 06/24/2025

Tier 5 06/24/2025

b) Landscape

i) Base charge (cost per month)

3/4" meter 06/24/2025

5/8" meter 06/24/2025

1" meter 06/24/2025

1 1/2" meter 06/24/2025

2" meter 06/24/2025

3" meter 06/24/2025

4" meter 06/24/2025

6" meter 06/24/2025

8" meter 06/24/2025

10" meter 06/24/2025

ii) Usage rate (cost per 1,000 gallons)

Tier 1 06/24/2025

Tier 2 06/24/2025

Tier 3 06/24/2025

Tier 4 06/24/2025

Tier 5 06/24/2025

c) Commercial

i) Base charge (cost per month)

3/4" meter 06/24/2025

5/8" meter 06/24/2025

1" meter 06/24/2025

1 1/2" meter 06/24/2025

2" meter 06/24/2025

3" meter 06/24/2025

4" meter 06/24/2025

6" meter 06/24/2025

8" meter 06/24/2025

10" meter 06/24/2025

ii) Usage rate (cost per 1,000 gallons)

Tier 1 06/24/2025

Tier 2 06/24/2025

Tier 3 06/24/2025

Tier 4 06/24/2025

Tier 5 06/24/2025

d) Fire Line (residential or commercial sprinkler systems)

i) Base Charge (cost per month)

6" line 06/24/2025

8" line 06/24/2025

10" line 06/24/2025

APPENDIX (continued)

Revised

WATER (continued)

ii)	Detect-a-Check Usage rate (cost per 1,000 gallons)	07/10/2024
e)	City-Use Rate	
iii)	Base Charge	Percentage based on other fees
iv)	Wholesale rate	06/24/2025
2)	Hydrant Meter Rental	
a)	Refundable Rental Deposit	
i)	Small meter (1 1/2")	06/24/2020
ii)	Large meter (4")	06/24/2020
b)	Monthly Rental	06/24/2020
c)	Water rate	06/24/2020
3)	Backflow Device Inspection	06/24/2020
4)	Construction Water Service	06/24/2020
5)	Water Line Installation	06/24/2020
6)	Water Meter and Installation	
a)	3/4" Meter	06/24/2020
b)	1" Meter	06/24/2020
c)	1 1/2" Meter	06/24/2020
d)	2" Meter	06/24/2020
e)	3" Meter	06/24/2020
f)	4" Meter	06/24/2020
g)	6" Meter	06/24/2020
h)	8" Meter	06/24/2020
i)	10" Meter	06/24/2020
7)	Water Pressure Test	06/24/2020
8)	Water Sampling Request	06/24/2020



PROCUREMENT LIMITS

PROCUREMENT LIMITS

Annual procurement limits effective through June 30, 2027.

Purchase Type	De Minimis Solicitation Threshold	Informal Competitive Solicitation Threshold	Formal Competitive Solicitation Threshold
General Goods and Services	Micro Value <\$5,000	\$5,000 - <\$51,500	\$51,500
Building Improvement	Macro Value <\$25,500	\$25,500 - <\$57,500	\$57,500
Public Infrastructure	Macro Value <\$25,500	\$25,500 - <\$200,000	\$200,000
Professional Services	N/A	N/A	\$51,500



GLOSSARY

GLOSSARY OF TERMS

AA- – A bond rating given by financial rating agencies as their professional opinion about the ability of a government or not-for-profit organization to repay a tax-exempt loan (bond). Bond ratings may range from AAA (prime rating) to D (default).

Accrual Basis of Accounting – A method of accounting that recognizes income when earned and expenses when incurred regardless of when cash is received or disbursed.

Ad Valorem Tax – Taxes levied on both real and personal property according to the property's valuation and the tax rate. Also known as Property Tax.

Adopted Budget – The annual budget approved by the City Council that establishes the legal authority for the expenditure of funds in the fiscal year.

Allocation – The assignment of one or more items of cost or revenue to one or more segments of an organization according to benefits received, responsibilities, or other logical measures of use.

Allocated Operations – Indirect operating costs that are assessed/charged from one fund to another.

Allocated Wages – Indirect personnel costs that are assessed/charged from one fund to another.

Appropriation – Legal authorization granted by the City Council to make expenditures and incur obligations for specific purposes.

Assessed Valuation – A valuation set upon real estate or other property by the Salt Lake County Assessor as a basis for levying property taxes.

Audit – A review performed by an independent certified public accountant to form an opinion regarding the legitimacy of transactions and internal controls.

Balanced Budget – A budget in which current revenues equal current expenditures.

Basis of Budgeting – Basis of budgeting refers to the timing of when revenues or expenditures are recognized in the accounts and reported in the financial statements.

Bond – A written promise to pay a specified sum of money, called the face value or principal, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate.

Bond Proceeds – Funds received from the sale or issuance of bonds.

Bond Refinancing – The payoff and re-issuance of bonds to obtain better interest rates and/or bond conditions.

Bond Refunding – The redemption of a bond with proceeds received from issuing lower-cost debt obligations.

Budget – A financial plan consisting of an estimate of proposed expenditures and their purposes for a given period and the proposed means of financing them.

Budgetary Control – The control of management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of authorized appropriations and available revenues.

Building Authority Bonds - Bonds secured by specified asset. CAFR – (see Comprehensive Annual Financial Report).

Call Date - Date on which a bond can be redeemed before maturity. Earliest date on which bonds can either be paid off or refinanced.

Capital Assets – Assets of significant value and having a useful life of several years.

Capital Carryovers – Any unspent appropriation for capital projects that are authorized by City Council to be reappropriated in the following year.

Capital Equipment - Equipment with an expected life of more than one year, such as automobiles, computers, and furniture.

Capital Improvement Program (CIP) – An annual, updated plan of capital expenditures for public facilities and infrastructure (buildings, streets, etc.), with estimated costs, sources of funding, and timing of work over a period of time.

Capital Outlay – Expenditures which result in the acquisition of capital assets.

Capital Project – Projects involving the purchase or construction of capital assets.

Career Ladder Increases - Career ladders are pay increases within a job series conditioned on obtaining required service experience and specified skills, training, and/or certification. They are typically used for jobs with critical or rapid learning curves to bring entry level employees to full productivity.

CDBG – (see Community Development Block Grant).

Certified Tax Rate – The tax rate that would generate the same amount of revenue as the previous year plus any new growth.

CIP – (see Capital Improvement Program).

Community Development Block Grant (CDBG) – The Housing and Community Development Act of 1974 provides funds to cities and counties to develop urban communities and expand economic opportunities principally for low- and moderate- income persons.

GLOSSARY OF TERMS

Comprehensive Annual Financial Report (CAFR) – The audited annual report of the City's financial condition at the conclusion of the fiscal year.

Consolidated Budget – City budget that includes all funds –governmental and proprietary.

Consumer Price Index (CPI) – A statistical description of price levels provided by the United States Department of Labor. The change in this index from year to year is used to measure the cost of living and economic inflation.

Contingency – An appropriation of funds to cover unforeseen expenditures which may occur during the budget year.

CPI – (see Consumer Price Index).

Debt Service – The payment of principal, interest, and service charges related to long-term debt.

Debt Service Fund – A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Deficit – An excess of expenditures or expenses over revenues.

Department – A major administrative division of the City that indicates overall management responsibility for an operation or group of related operations within a functional area.

Depreciation – Expiration in the service life of fixed assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy, and obsolescence.

Designated Fund Balance – The portion of a fund balance that has been set aside for a specific purpose.

Division – A sub-section within a department that provides specific services.

Encumbrances – Obligations or commitments in the form of purchase orders or contracts, the expenditure/expense of which has not yet occurred.

Enterprise Fund – A fund established to account for operations that are financed and operated in a manner similar to private business enterprises – the services are predominantly self-supported by user fees and charges. Examples are water and solid waste.

Expenditure – The actual spending of governmental funds set aside by an appropriation.

Expense – The actual spending of proprietary funds set aside by an appropriation.

Fiscal Year (FY) – The twelve-month period of time to which a budget applies. The City of West Jordan's fiscal year is July 1 through June 30.

Franchise Tax – A tax levied at the state level against businesses and partnerships chartered within that state.

Full Time Equivalent (FTE) – The hourly equivalent of a full-time employee. An FTE can be made up of either one full-time employee or two or more part-time employees whose total hours equal 2,080 per year.

Fund – A fiscal or accounting entity with a self-balancing set of accounts established for the purpose of carrying out specific activities in accordance with clearly defined restrictions and/or limitations.

Fund Balance – The difference between a fund's assets and its liabilities.

GAAP – (see Generally Accepted Accounting Principles).

GASB – (see Governmental Accounting Standards Board).

GFOA – (see Government Finance Officers Association)

General Fund – The primary fund of the City used to account for all financial resources except those identified for special purposes or required to be accounted for in another fund.

Generally Accepted Accounting Principles (GAAP) – Uniform minimum standards for financial accounting and recording.

Government Finance Officers Association – A professional association of approximately 19,000 state, provincial, and local government finance officers in the United States and Canada.

Governmental Accounting Standards Board (GASB) – The group that develops standardized reporting for government entities.

Governmental Fund – The category of fund that is used to account for activities primarily supported by taxes, grants, and similar revenue sources. Governmental funds are classified into five fund types: general, special revenue, capital projects, debt service, and permanent funds.

General Obligation Bonds – Bonds used for various purposes and repaid by the regular revenue raising powers of the City.

Grant – Contributions, gifts, or assets from another government entity to be used or expended for a specified purpose, activity, or facility.

Haircut Provision - Utah code related to redevelopment areas that allows portions of tax increment to be allocated and spent toward recreational purposes.

Impact Fees – Fees used to offset the additional burden on city infrastructure caused by new development within the city. The fees are collected and accounted for separately to

GLOSSARY OF TERMS

be used for projects relating to the impact of the additional development.

Infrastructure – Facilities or assets on which the continuance and growth of a community depend, such as streets, waterlines, etc.

Interfund Transfers – Monies transferred from one fund to another to either finance the operations of another fund or to reimburse the fund for certain expenditures/expenses.

Intergovernmental Revenue – Money collected by one level of government and distributed to another level of government.

Long-term Debt – Debt with a maturity of more than one year after the date of issuance.

Maturity – The date on which the principal or stated values of investments or debt obligations are due and may be reclaimed

Modified Accrual Basis of Accounting – A method of accounting in which revenues are recognized in the period in which they become available and measurable, and expenditures are recognized at the time a liability is incurred.

Motor Vehicle Fee – Fee imposed on passenger cars, light trucks, sport utility vehicles, vans, motorcycles, and recreational vehicles and are due at the time of registration.

Operating Expenditures – The cost for materials and equipment required for a department to perform its functions.

Operating Revenues – Funds received by the City as income to pay for ongoing operations.

Ordinance – A formal legislative enactment by the City Council. It has the full force and effect of law within City boundaries unless preempted by a higher form of law. An ordinance has a higher legal standing than a resolution.

Property Tax – An ad valorem (according to value) tax based on the fair market value of real property (land and buildings) and personal property (business equipment). Fair market value is determined by the county as of January 1 of each year.

Proprietary Fund – A type of fund used to account for activities that involve business-like interactions (water, sewer, streetlights, etc)

RDA – (see Redevelopment Agency).

Redevelopment Agency (RDA)– A separate entity established to revitalize blighted and economically depressed areas of a community and to promote economic growth.

Refunded - Refinanced to take advantage of lower interest rates.

Reserve – A portion of a fund balance which has been legally segregated for a specific use and is, therefore, not available for further appropriation or expenditure.

Resolution – A special order of the City Council that requires less legal formality and has a lower legal standing than an ordinance.

Revenues – Sources of income, such as taxes, used to finance the operation of government.

Revenue Bonds - Payable from specified revenues such as Sales Tax or User Fees.

Sales Tax – Tax imposed on the taxable sales of all final goods. West Jordan receives part of the sales tax percentage charged in Salt Lake County.

Special Assessment – A tax on property owners who receive a benefit not received by all other taxpayers.

Special Improvement District (SID) – An area of the city where the property owners come together and vote on incurring the costs of making special improvements to the area (such as putting in custom streetlights or enhanced landscape maintenance).

Tax Base – The total taxable value of property within the local government's legal boundaries.

Tax Increment – Property tax that is collected as a result of increased valuation within an RDA area.

Tax Rate – The amount of tax levied for each \$100 of assessed valuation.

Taxable Value – The assessed value of property less exemptions.

Taxes – Compulsory charges levied by a government for the purpose of financing services for the common benefit of the people.

Transfers – Legally authorized intra-city transfers of appropriations from one City fund to another City fund. Revenues and expenditures are accounted for in both funds.

Truth in Taxation – Legal requirement for Utah cities to hold public hearings in the event the city chooses to adopt a tax rate higher than the certified tax rate.

Undesignated Fund Balance – A portion of a fund balance that has not been designated or reserved for any specific use

User Fees – The payment of a fee for direct receipt of a public service by the party benefiting from the service.