



REQUEST FOR COUNCIL ACTION

Action: Provide information to Council

Meeting Date Requested : 6/9/2021

Presenter: Danyce Steck

Deadline of item : 6/9/2021

Department Sponsor: Finance/Admin Services

Agenda Type: Public Hearing

Time Requested: 15 minutes presentation, 10 minutes Council

(Council may elect to provide more or less time)

Approval Signatures *(required for all transmittals)*

Submitter: Danyce Steck

Dept. Head: Danyce Steck

Reviewed as to Form: Jared C. Tingey

Executive: Duke Burton

Council Office: Alan Ruhl

Council Committee: Budget and Audit

1. AGENDA SUBJECT

Public hearing to receive comment on Ordinance No. 21-26 amending the FY 2021 budget. This public hearing will be opened for public comment on June 9, 2021 and will need to be continued until June 23, 2021 to allow staff time to determine the financial impact of GASB 87 on the final FY 2021 budget. Public comment will be allowed on both dates. Ordinance No. 21-26 may be amended and considered on June 23, 2021.

2. SUMMARY

Public hearing to receive comment on Ordinance No. 21-26 amending the FY 2021 budget. This public hearing will be opened for public comment on June 9, 2021 and will need to be continued until June 23, 2021 to allow staff time to determine the financial impact of GASB 87 on the final FY 2021 budget. Public comment will be allowed on both dates. Ordinance No. 21-26 may be amended and considered on June 23, 2021.

3. TIME SENSITIVITY / URGENCY

This amendment must be considered prior to June 30, 2021 to apply to the current year's budget.

4. BUDGET IMPACT

See attached Memo to Council dated June 9, 2021 discussing the amendment in detail

5. DEPARTMENT RECOMMENDATION

N/A

6. PLANNING COMMISSION RECOMMENDATION

N/A

7. MOTION RECOMMENDED

"I move to continue the public hearing until June 23, 2021 to allow staff time to determine the financial impact of GASB 87 on the final FY 2021 budget. Ordinance No. 21-26 may be amended and considered for approval on June 23, 2021."

8. MAYOR RECOMMENDATION

N/A

9. PACKET ATTACHMENT(S)

- Memo to the Council dated June 9, 2021 regarding the budget amendment
- Ordinance No. 21-26 with Exhibit A

10. OTHER INFORMATION

Other supporting documentation was presented during the public hearing on June 9, 2021.



To: City Council

From: Danyce Steck, Administrative Services Director

Date: June 9, 2021

Re: West Jordan City FY2021 Budget Amendment

FY 2021 BUDGET AMENDMENT

The following proposed budget amendments reflect new or revised activities since the development for the FY 2021 budget.

GENERAL FUND

The proposed amendment to the General Fund increases revenue by \$3,415,000 and increases expense by \$547,369 for a net increase to reserves in the amount of \$2,867,631.

	FY 2021 Budget	Change	Proposed Budget
Beginning Fund Balance	\$ 11,611,560		\$ 11,611,560
Revenue	65,842,926	3,415,000	69,257,926
Expenditures	(65,758,254)	(547,369)	(66,305,623)
Ending Fund Balance	\$ 11,696,232	\$ 2,867,631	\$ 14,563,863

This amendment also requests the Administrative Services Director be provided permission to transfer any amount in excess of a \$15,000,000 fund balance as of June 30, 2021 in the General Fund to the CIP Fund. Such amounts would be available from savings.

Revenues

The proposed amendment to the General Fund increases revenue by \$3,415,000. Revenue changes are based on estimates at year end based on receipts as of June 1, 2021.

- Increase Sales Tax in the amount of \$1,900,000, and
- Increase Permits and Licensing in the amount of \$1,211,500, and
- Decrease Grants in the amount of (\$49,500), and
- Increase Charges for Services in the amount of \$369,000, and
- Increase Other Revenue in the amount of \$128,000.

Expenditures

The proposed amendment to the General Fund increases expenditures by \$547,369. Expenditure changes are summarized as follows:

- Increase Personnel costs in wages and benefits in the amount of \$273,500 related to changes that occurred during the year. These changes include unexpected leave payouts, changes in benefit coverage (i.e. single to 2-party, opt-out to covered, etc.), an adjustment in the long-term disability rate, the addition of the required contribution for crossing guards to URS in lieu of social security, and changes to on-call and overtime budgets due to increased service demand.
- Increase in Office Supplies in the Recorder's Office in the amount of \$10,000 to account for the increased postage and supplies needed to support passport issuance service.

GENERAL FUND (continued)

- Increase in the Leave Buyout in the amount of \$50,000 for employees who leave the City's employment with large amounts of leave balances.
- Increase in the allocation to Risk Management in the amount of \$86,860 to transition to a consistent allocation method using a weighted system of claims history, vehicles & equipment value, and property liability costs.
- Increase in Professional & Technical Services in the amount of \$20,000 for the Building Department outsourced services.
- Increase in Fleet Replacement Charge in the amount of \$42,009 in the Street Department for vehicles and equipment that were previously budgeted in Class C Roads.

Account Detail

GL Acct #	Acct Description	FY 2021 Budget	Change	Proposed Budget
REVENUE				
Sales Tax				
100-313000	Sales Tax	\$ 22,850,000	\$ 1,800,000	\$ 24,650,000
100-313025	Sales Tax - 4th Qtr	2,100,000	100,000	2,200,000
			1,900,000	
Permits & Licensing				
100-321000	Business Licenses	350,000	75,000	425,000
100-321800	Conditional Use Permits	18,000	7,500	25,500
100-321900	Fire Permit Fee	35,000	35,000	70,000
100-322100	Building Permits	2,100,000	900,000	3,000,000
100-322200	Encroachment Permits	110,000	50,000	160,000
			1,067,500	
Grants				
100-332900	VFAST US Marshall Task Force	50,000	(50,000)	-
100-335801	DUI/DOT Reimbursement	30,000	(30,000)	-
100-336210	EMPG Grant	-	11,500	11,500
100-336300	Crime Victim Reparation	40,000	19,000	59,000
			(49,500)	
Charges for Services				
100-341200	Site Plan Review	100,000	75,000	175,000
100-341300	Zoning & Subdivision Fee	125,000	4,000	129,000
100-341650	Passport Services	100,000	100,000	200,000
100-342400	Inspection Fee	55,000	65,000	120,000
100-348100	Cemetery Lot Sale	131,250	100,000	231,250
100-348300	Opening & Closing	52,500	25,000	77,500
			369,000	
Other				
100-361000	Interest Earnings	-	100,000	100,000
100-365150	Insurance/Claims Reimbursement	-	28,000	28,000
			128,000	
			<u>\$ 3,415,000</u>	

GENERAL FUND (continued)

Account Detail (continued)

GL Acct #	Acct Description	FY 2021 Budget	Change	Proposed Budget
EXPENDITURES				
Personnel				
Prosecution	Salaries Full-time	\$ (396,746)	\$ (35,000)	\$ (431,746)
Victim Advocat	Salaries Full-time	-	(3,000)	(3,000)
HR	Salaries Full-time	(230,410)	(10,000)	(240,410)
Prosecution	Medical Insurance	(44,561)	(10,000)	(54,561)
Prosecution	Retirement	(70,586)	(18,000)	(88,586)
HR	Retirement	(44,416)	(5,000)	(49,416)
Planning	Retirement	(109,350)	(10,000)	(119,350)
Mayor's Office	Retirement	(62,672)	(4,000)	(66,672)
Crossing Gua	Retirement	(9,215)	(50,000)	(59,215)
Council Office	Medical Insurance	(94,926)	(25,000)	(119,926)
Council Office	Long-term Disability	(1,379)	(1,500)	(2,879)
Prosecution	Long-term Disability	(1,700)	(3,500)	(5,200)
Victim Advocat	Long-term Disability	(640)	(3,000)	(3,640)
Admin Svcs	Long-term Disability	(3,150)	(3,000)	(6,150)
Utility Billing	Long-term Disability	(783)	(2,500)	(3,283)
City Attorney	Long-term Disability	(3,256)	(5,000)	(8,256)
HR	Long-term Disability	(1,098)	(1,000)	(2,098)
Planning	Long-term Disability	(2,842)	(7,500)	(10,342)
Fire	Long-term Disability	(31,484)	(10,000)	(41,484)
Engineering	Long-term Disability	(3,837)	(10,000)	(13,837)
GIS	Long-term Disability	(1,096)	(2,000)	(3,096)
Parks	Long-term Disability	(3,748)	(10,000)	(13,748)
Fire	On Call Salaries	-	(10,000)	(10,000)
Streets	Overtime	(27,000)	(30,000)	(57,000)
Streets	On Call Salaries	(8,100)	(2,500)	(10,600)
Cemetery	Overtime	(3,500)	(2,000)	(5,500)
			(273,500)	
Operations				
City Recorder	Office Supplies	(4,250)	(10,000)	(14,250)
Non-Dept	Leave Buyout	(150,000)	(50,000)	(200,000)
Non-Dept	Risk Management	(990,564)	(86,860)	(1,077,424)
Building	Professional & Tech	(20,000)	(20,000)	(40,000)
Streets	Fleet Replacement Charge	(667,555)	(42,009)	(709,564)
			(208,869)	
Transfers Out				
Transfers Out	Transfer to Highlands	-	(65,000)	(65,000)
			(65,000)	
			<u>\$ (547,369)</u>	

CLASS C ROADS FUND

The proposed amendment to the Class C Roads Fund increases revenue by \$705,000 and decreases expense by (\$42,009) for a net increase to reserves in the amount of \$747,009.

	FY 2021 Budget	Change	Proposed Budget
Beginning Fund Balance	\$ 1,315,670		\$ 1,315,670
Revenue	3,925,000	705,000	4,630,000
Expenditures	(4,706,009)	42,009	(4,664,000)
Ending Fund Balance	<u>\$ 534,661</u>	<u>\$ 747,009</u>	<u>\$ 1,281,670</u>

Revenues

The proposed amendment to the Class C Roads Fund increases revenue by \$705,000. The majority of this revenue is related to Utah State House Bill 244 from the 2021 legislative session which awarded additional road funds for the next 15 years. This year's distribution was \$700,000 and future year distributions will be \$1,100,000.

Expenditures

The proposed amendment to the Class C Roads Fund decreases expenditures by (\$42,009). This fund is dedicated to road maintenance and improvements. Vehicles and equipment are owned by the Streets Department in the General Fund and all fleet services should be budgeted as such. This amendment increased expense in the General Fund by this same amount.

Account Detail

GL Acct #	Acct Description	FY 2021 Budget	Change	Proposed Budget
REVENUE				
112-337400	Misc Intergovernment Rev	\$ -	\$ 700,000	\$ 700,000
112-361000	Interest Earnings	-	5,000	5,000
			<u>\$ 705,000</u>	
EXPENDITURES				
1121-425501	Fleet Replacement Charge	\$ (42,009)	\$ 42,009	\$ -
			<u>\$ 42,009</u>	

HIGHLANDS SPECIAL IMPROVEMENT DISTRICT FUND

The proposed amendment to the Highlands Special Improvement District Fund decreases revenue by (\$73,559), increases transfers in by \$65,000, and increases expense by \$20,700 for a net decrease to reserves in the amount of (\$29,259).

	FY 2021 Budget	Change	Proposed Budget
Beginning Fund Balance	\$ -		\$ -
Revenue	170,259	(8,559)	161,700
Expenditures	(140,350)	(20,700)	(161,050)
Ending Fund Balance	<u>\$ 29,909</u>	<u>\$ (29,259)</u>	<u>\$ 650</u>

Revenues/Transfers In

The proposed amendment to the Highlands Special Improvement District Fund decreases revenue by \$73,559 due to agreement limitations based on property type.

The agreement also requires the General Fund to participate at 20% which is approximately \$32,000. However, this fund is not able to sustain itself with its current fee for service and requires the General Fund to subsidize services further. This fund requires a total transfer from the General Fund in the amount of \$65,000.

Expenditures

The proposed amendment to the Highlands Special Improvement District Fund increases expenditures by \$20,700 for the increased cost of landscape services and utilities.

Account Detail

GL Acct #	Acct Description	FY 2021 Budget	Change	Proposed Budget
REVENUE				
270-344201	Assessments	\$ 170,259	\$ (73,459)	\$ 96,800
270-361000	Interest Earnings	-	(100)	(100)
			<u>(73,559)</u>	
TRANSFERS IN				
270-394100	Transfer from General Fund	-	65,000	65,000
			<u>65,000</u>	
			<u>\$ (8,559)</u>	
EXPENDITURES				
2702-431810	Contract Services	(140,000)	(20,000)	(160,000)
2702-427000	Utilities	(350)	(700)	(1,050)
			<u>\$ (20,700)</u>	

CAPITAL IMPROVEMENT PROJECTS (CIP) FUND

The proposed amendment to the CIP Fund decreases revenue by (\$3,462,271) and decreases expense by (\$5,831,171) for a net increase to reserves in the amount of \$2,368,900.

	FY 2021 Budget	Change	Proposed Budget
Beginning Fund Balance	\$ 29,316,082		\$ 29,316,082
Revenue	15,329,858	(3,462,271)	11,867,587
Expenditures	(18,199,457)	5,831,171	(12,368,286)
Ending Fund Balance	<u>\$ 26,446,483</u>	<u>\$ 2,368,900</u>	<u>\$ 28,815,383</u>

Revenues

The proposed amendment to the CIP Fund decreases revenue by (\$3,462,271).

- Increase Impact Fees revenue in the amount of \$2,295,000 based on current receipts, and
- Increase Interest Earnings in the amount of \$185,000 based on current receipts and cash balances, and
- Increase Intergovernmental Revenue in the amount of:
 - \$860,000 for grants awarded to the Big Bend project, and
 - \$238,900 for the amount received by the City from UDOT as compensation for impacts to Dixie Valley Park, and
- Decrease Intergovernmental Revenue in the amount of (\$7,041,171) for federal funding that will be received by UDOT and not the City for the 1300 West project.

Expenditures

The proposed amendment to the CIP Fund decreases expense by (\$5,831,171).

- Decrease the 1300 West project in the amount of (\$7,041,171) as a UDOT managed project, and
- Increase the Big Bend project in the amount of \$860,000 for grants received, and
- Increase the City Hall project in the amount of \$350,000 for design services.

CAPITAL IMPROVEMENT PROJECTS (CIP) FUND (continued)

Account Detail

GL Acct #	Acct Description	FY 2021 Budget	Change	Proposed Budget
REVENUE				
Impact Fees				
	Road Impact Fees	\$ 1,000,000	\$ 1,000,000	\$ 2,000,000
	Park Impact Fees	700,000	1,100,000	1,800,000
	Police Impact Fee	70,000	75,000	145,000
	Fire Impact Fee	40,000	120,000	160,000
			<u>2,295,000</u>	
Interest Earnings				
	Interest Earnings	-	75,000	75,000
	Interest Earnings	-	75,000	75,000
	Interest Earnings	-	<u>35,000</u>	<u>35,000</u>
			185,000	
Intergovernmental Revenue				
	Federal funding to UDOT	8,741,171	(7,041,171)	1,700,000
	UDOT - Dixie Valley Park	-	238,900	238,900
	Big Bend - Bank Stabilization	-	50,000	50,000
	Big Bend - Forestry Fire & State Land	-	10,000	10,000
	Big Bend - Office of Outdoor Recreation	-	150,000	150,000
	Big Bend - UT Dept of Natural Resources	-	145,000	145,000
	Big Bend - UT Dept of Natural Resources	-	255,000	255,000
	Big Bend - TRCC - Urban Fishery	-	<u>250,000</u>	<u>250,000</u>
			(5,942,271)	
			<u>\$ (3,462,271)</u>	
EXPENDITURES				
Construction Projects				
	1300 West to UDOT	(12,734,410)	7,041,171	(5,693,239)
	Big Bend	-	(860,000)	(860,000)
	City Hall Design	-	<u>(350,000)</u>	<u>(350,000)</u>
			<u>\$ 5,831,171</u>	

GRANTS FUND

The proposed amendment to the Grants Fund increases revenue by \$6,825,611 and increases expense by \$131,422 for a net increase to reserves in the amount of \$6,694,189.

	FY 2021 Budget	Change	Proposed Budget
Beginning Fund Balance	\$ -		\$ -
Revenue	118,947	6,825,611	6,944,558
Expenditures	(118,947)	(131,422)	(250,369)
Ending Fund Balance	<u>\$ -</u>	<u>\$ 6,694,189</u>	<u>\$ 6,694,189</u>

The City is in receipt of the first distribution of the American Rescue Plan Act (ARPA) funding. Projects for this funding are currently under discussion and will be decided in the next budget year. As such, these funds will be held in reserve.

See below for detail on grants and their associated expenditures with the exception of the ARPA funds.

Account Detail

GL Acct #	Acct Description	FY 2021 Budget	Change	Proposed Budget
REVENUE				
	2021 ARPA Funds	\$ -	\$ 6,694,189	\$ 6,694,189
	VFAST US Marshall Task Force	-	30,000	30,000
	SOIB US Marshall Task Force	-	9,579	9,579
	State DUI Enforcement	-	30,000	30,000
	Hurricane Laura / Oregon Wildfires	115,947	23,000	138,947
	State Homeland Security	-	22,841	22,841
	PetsMart	1,500	1,500	3,000
	Other public safety	-	1,555	1,555
	Amazon Grant - Fire Dept	-	12,947	12,947
			<u>\$ 6,825,611</u>	
EXPENDITURES				
	Hurricane Laura / Oregon Wildfires	-	(23,000)	(23,000)
	State DUI Enforcement	-	(15,000)	(15,000)
	VFAST US Marshall Task Force	-	(30,000)	(30,000)
	SOIB US Marshall Task Force	-	(9,579)	(9,579)
	WalMart Helmet / K9 Ballistics	(1,500)	(3,055)	(4,555)
	State DUI Enforcement - In-car video	-	(15,000)	(15,000)
	Amazon Grant - Fire Dept	-	(12,947)	(12,947)
	State Homeland Security	-	(22,841)	(22,841)
			<u>\$ (131,422)</u>	

FLEET MANAGEMENT FUND

The proposed amendment to the Fleet Management Fund decreases revenue by (\$25,000) and increases expense by \$30,000 for a net decrease to reserves in the amount of \$55,000.

	FY 2021 Budget	Change	Proposed Budget
Beginning Fund Balance	\$ 3,985,000		\$ 3,985,000
Revenue	5,445,549	(25,000)	5,420,549
Expenditures	(7,698,356)	(30,000)	(7,728,356)
Ending Fund Balance	<u>\$ 1,732,193</u>	<u>\$ (55,000)</u>	<u>\$ 1,677,193</u>

Revenues

The proposed amendment to the Fleet Management Fund decreases revenue by (\$25,000) due to interest earnings being budgeted too high. There are also some changes in the allocation of fleet replacement costs between the General Fund and Class C Roads Fund which has a zero effect on this fund.

Expenditures

The proposed amendment to the Fleet Management Fund increases expense by \$30,000 for an increase in accident repairs to vehicles.

Account Detail

GL Acct #	Acct Description	FY 2021 Budget	Change	Proposed Budget
REVENUE				
610-361000	Interest Earnings	\$ 50,000	\$ (25,000)	\$ 25,000
610-363710	Vehicle Assessment - General Fund	2,590,482	42,009	2,632,491
610-363712	Vehicle Assessment - Class C	42,009	(42,009)	-
			<u>\$ (25,000)</u>	
EXPENDITURES				
610-465000	Damage Reserve	(150,000)	(30,000)	(180,000)
			<u>\$ (30,000)</u>	

RISK MANAGEMENT FUND

The proposed amendment to the Risk Management Fund decreases revenue by (\$22,001) and no change in expense for a net decrease to reserves in the amount of \$22,001.

	FY 2021 Budget	Change	Proposed Budget
Beginning Fund Balance	\$ 842,939		\$ 842,939
Revenue	1,984,857	(22,001)	1,962,856
Expenditures	(1,761,998)	-	(1,761,998)
Ending Fund Balance	<u>\$ 1,065,798</u>	<u>\$ (22,001)</u>	<u>\$ 1,043,797</u>

Revenues

The proposed amendment to the Risk Management Fund decreases revenue by (\$22,001) due to a decrease in the Emergency Management Performance Grant. There are also some changes in the allocation of risk services between funds which has a zero effect on this fund.

Expenditures

No change

Account Detail

GL Acct #	Acct Description	FY 2021 Budget	Change	Proposed Budget
REVENUE				
670-384200	Risk Charge - General Fund	\$ 990,564	\$ 86,860	\$ 1,077,424
670-384251	Risk Charge - Water Fund	290,316	4,027	294,343
670-384252	Risk Charge - Sewer Fund	75,306	(30,968)	44,338
670-384254	Risk Charge - Solid Waste Fund	112,883	(109,453)	3,430
670-384255	Risk Charge - Storm Water Fund	9,391	70,946	80,337
670-384261	Risk Charge - Fleet Fund	21,540	(21,413)	127
670-336220	EMPG Grant	22,000	(22,000)	-
			<u>\$ (22,001)</u>	

WATER FUND

The proposed amendment to the Water Fund increases revenue by \$1,457,038 and increases expense by \$304,027 for a net increase to reserves in the amount of \$1,153,011.

	FY 2021 Budget	Change	Proposed Budget
Beginning Fund Balance	\$ 9,829,265		\$ 9,829,265
Revenue	28,950,000	1,457,038	30,407,038
Expenditures	(33,093,415)	(304,027)	(33,397,442)
Ending Fund Balance	<u>\$ 5,685,850</u>	<u>\$ 1,153,011</u>	<u>\$ 6,838,861</u>

Revenues

The proposed amendment to the Water Fund increases revenue by \$1,457,038.

- Increase Interest Earnings in the amount of \$40,000, and
- Increase Reimbursements in the amount of \$417,038 for proceeds from the City's insurance from earthquake damage, and
- Increase in Water Impact Fees in the amount of \$1,000,000 based on current receipts.

Expenditures

The proposed amendment to the Water Fund increases expense by \$304,027.

- Increase in Overtime in the amount of \$20,000 based on current use, and
- Increase in meter supplies in the amount of \$200,000 for an increase in commercial meter changeouts and repairs, and
- Increase in Bank Charges in the amount of \$80,000 for credit card fees based on payments from customers, and
- Increase in Risk Management in the amount of \$4,027 to align the risk allocation with new weighting method.

Debt Service Coverage Ratio

The proposed amendment results in a budgeted debt service coverage ratio of 1.41 which is in above the required ratio of 1.20 and complies with the City's bond covenants.

Account Detail

GL Acct #	Acct Description	FY 2021 Budget	Change	Proposed Budget
REVENUE				
510-361000	Interest Earnings	\$ -	\$ 40,000	\$ 40,000
510-365150	Misc Reimbursement	-	417,038	417,038
510-388000	Water Impact Fee	1,000,000	1,000,000	2,000,000
			<u>\$ 1,457,038</u>	
EXPENSE				
5101-411003	Overtime	\$ (55,000)	\$ (20,000)	\$ (75,000)
5101-448010	Meter Supplies	(850,000)	(200,000)	(1,050,000)
5101-454000	Bank Charges	-	(80,000)	(80,000)
5101-496700	Transfer to Risk Mgmt	(290,316)	(4,027)	(294,343)
			<u>\$ (304,027)</u>	

SEWER FUND

The proposed amendment to the Sewer Fund increases revenue by \$485,000 and decreases expense by (\$30,968) for a net increase to reserves in the amount of \$515,968.

	FY 2021 Budget	Change	Proposed Budget
Beginning Fund Balance	\$ 8,247,701		\$ 8,247,701
Revenue	13,120,000	485,000	13,605,000
Expenditures	(16,644,938)	30,968	(16,613,970)
Ending Fund Balance	<u>\$ 4,722,763</u>	<u>\$ 515,968</u>	<u>\$ 5,238,731</u>

Revenues

The proposed amendment to the Sewer Fund increases revenue by \$485,000.

- Increase Interest Earnings in the amount of \$35,000, and
- Increase in Sewer Impact Fees in the amount of \$450,000 based on current receipts.

Expenditures

The proposed amendment to the Sewer Fund decreases expense by (\$30,968).

- Decrease in Risk Management in the amount of (\$30,968) to align the risk allocation with new weighting method.

Account Detail

GL Acct #	Acct Description	FY 2021 Budget	Change	Proposed Budget
REVENUE				
520-361000	Interest Earnings	\$ -	\$ 35,000	\$ 35,000
520-388400	Sewer Impact Fee	700,000	450,000	1,150,000
			<u>\$ 485,000</u>	
EXPENSE				
520-496700	Transfer to Risk Mgmt	(75,306)	30,968	(44,338)
			<u>\$ 30,968</u>	

SOLID WASTE FUND

The proposed amendment to the Solid Waste Fund has no change in revenue and increases expense by \$60,547 for a net decrease to reserves in the amount of (\$60,547).

	FY 2021 Budget	Change	Proposed Budget
Beginning Fund Balance	\$ 620,574		\$ 620,574
Revenue	5,875,000	-	5,875,000
Expenditures	(6,015,882)	(60,547)	(6,076,429)
Ending Fund Balance	<u>\$ 479,692</u>	<u>\$ (60,547)</u>	<u>\$ 419,145</u>

Revenues

No change

Expenditures

The proposed amendment to the Solid Waste Fund increases expense by \$60,547.

- Increase City Dumpsters in the amount of \$170,000 due to increased usage, and
- Decrease in Risk Management in the amount of (\$109,453) to align the risk allocation with new weighting method.

Account Detail

GL Acct #	Acct Description	FY 2021 Budget	Change	Proposed Budget
REVENUE				
520-361000	Interest Earnings	\$ -	\$ 35,000	\$ 35,000
520-388400	Sewer Impact Fee	700,000	450,000	1,150,000
			<u>\$ 485,000</u>	
EXPENSE				
520-496700	Transfer to Risk Mgmt	(75,306)	30,968	(44,338)
			<u>\$ 30,968</u>	

STORM WATER FUND

The proposed amendment to the Storm Water Fund increases revenue by \$1,144,000 and increases expense by \$470,946 for a net increase to reserves in the amount of \$673,054.

	FY 2021 Budget	Change	Proposed Budget
Beginning Fund Balance	\$ 9,294,519		\$ 9,294,519
Revenue	5,047,500	1,144,000	6,191,500
Expenditures	(6,389,093)	(470,946)	(6,860,039)
Ending Fund Balance	<u>\$ 7,952,926</u>	<u>\$ 673,054</u>	<u>\$ 8,625,980</u>

Revenues

The proposed amendment to the Storm Water Fund increases revenue by \$1,144,000.

- Increase Interest Earnings in the amount of \$44,000, and
- Increase in Storm Water Impact Fees in the amount of \$1,100,000 based on current receipts.

Expenditures

The proposed amendment to the Storm Water Fund increases expense by \$470,946.

- Increase Professional & Technical Services in the amount of \$400,000 for the cost of litigation on the 7000 South project, and
- Increase in Risk Management in the amount of \$70,946 to align the risk allocation with new weighting method.

Account Detail

GL Acct #	Acct Description	FY 2021 Budget	Change	Proposed Budget
REVENUE				
550-349600	Storm Drain Impact Fee	\$ 900,000	\$ 1,100,000	\$ 2,000,000
550-361000	Interest Earnings	-	44,000	44,000
			<u>\$ 1,144,000</u>	
EXPENSE				
5501-431000	Professional & Tech	\$ -	\$ (400,000)	\$ (400,000)
5501-496700	Transfer to Risk Mgmt	(9,391)	(70,946)	(80,337)
			<u>\$ (470,946)</u>	

C: Mayor Dirk Burton
Korban Lee, Chief Administrative Officer
Alan Anderson, Council Office Director
City Department Directors

THE CITY OF WEST JORDAN, UTAH
A Municipal Corporation

ORDINANCE NO. 21-26

**AN ORDINANCE ADOPTING AN AMENDMENT TO THE CITY'S ANNUAL
BUDGET FOR FISCAL YEAR 2021**

WHEREAS, on June 24, 2020, the City Council adopted the City's Annual Budget for Fiscal Year 2021; and

WHEREAS, the Mayor has prepared an Amended Annual Budget for Fiscal Year 2021 and has submitted the same to the City Council; and

WHEREAS, the City Council held a public hearing on June 9, 2021 concerning such amended budget.

NOW, THEREFORE, IT IS ORDAINED BY THE CITY COUNCIL OF WEST JORDAN, UTAH:

Section 1. The City Council hereby adopts the City's Amended Annual Budget for Fiscal Year 2021 which began on July 1, 2020 and ends on June 30, 2021 as follows:

	Adopted Budget	Amendment	Amended Budget
General Fund	\$ 65,842,926	\$ 3,415,000	\$ 69,257,926
Class C Roads Fund	4,706,009	(42,009)	4,664,000
Highland Improvement District	170,259	(8,559)	161,700
KraftMaid Special Improvement District	-	-	-
Capital Improvement Fund	18,199,457	(5,831,171)	12,368,286
Community Development Block Grant Fund	1,497,026	-	1,497,026
Grants Fund	118,947	6,825,611	6,944,558
Water Fund	33,093,415	304,027	33,397,442
Wastewater Fund	16,644,938	(30,968)	16,613,970
Solid Waste Fund	6,015,882	60,547	6,076,429
Storm Water Fund	6,389,093	470,946	6,860,039
Streetlight Fund	1,489,531	-	1,489,531
Fleet Management Fund	7,698,356	30,000	7,728,356
IT Management Fund	2,695,610	-	2,695,610
Risk Management Fund	1,984,857	(22,001)	1,962,856
	<u>\$158,959,383</u>	<u>\$7,445,423</u>	<u>\$166,404,806</u>

Section 2. Effective Date. This Ordinance shall take effect immediately upon adoption.

ADOPTED by the City Council of West Jordan, Utah this 23rd day of June 2021.

CITY OF WEST JORDAN

By: _____
Zach Jacob
Council Chair

ATTEST:

Cindy M. Quick, MMC
Council Office Clerk

Voting by the City Council**"YES"****"NO"**

Council Vice Chair Kelvin Green

☐☐

Council Chair Zach Jacob

☐☐

Council Member Chad R. Lamb

☐☐

Council Member Christopher McConnehey

☐☐

Council Member David Pack

☐☐

Council Member Kayleen Whitelock

☐☐

Council Member Melissa Worthen

☐☐

TRANSMITTED TO THE MAYOR ON _____.

Mayor's Action: _____ Approve _____ Veto

By: _____
Dirk Burton, Mayor_____
Date

ATTEST:

Tangee Sloan
City Recorder**CERTIFICATE OF PUBLICATION**

I, Tangee Sloan, certify that I am the City Recorder of the City of West Jordan, Utah, and that a short summary of the foregoing ordinance was published on the Utah Public Notice Website on the _____ day of _____, 2021. The fully executed copy of the ordinance is retained in the office of the City Recorder pursuant to Utah Code Annotated, 10-3-711.

Tangee Sloan
City Recorder

EXHIBIT A
Budget Amendment

For purposes of the Ordinance, the budget is equal to the greater of total budgeted revenue or expenditure.

GENERAL FUND	Adopted Budget	Amendment	Amended Budget
Revenue / Transfers In			
FY 2021 Budget	\$ 65,842,926		
Sales Tax		1,800,000	
Sales Tax - 4th Qtr		100,000	
Business Licenses		75,000	
Conditional Use Permits		7,500	
Fire Permit Fee		35,000	
Building Permits		900,000	
Encroachment Permits		50,000	
VFAST US Marshall Task Force		(50,000)	
DUI/DOT Reimbursement		(30,000)	
EMPG Grant		11,500	
Crime Victim Reparation		19,000	
Site Plan Review		75,000	
Zoning & Subdivision Fee		4,000	
Passport Services		100,000	
Inspection Fee		65,000	
Cemetery Lot Sale		100,000	
Opening & Closing		25,000	
Interest Earnings		100,000	
Insurance/Claims Reimbursement		28,000	
Total Amended Revenue / Transfers In	\$ 65,842,926	\$ 3,415,000	\$ 69,257,926

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GENERAL FUND	Adopted Budget	Amendment	Amended Budget
Expenditure			
FY 2021 Budget	\$ 65,758,254		
Salaries Full-time (Prosecution)		35,000	
Salaries Full-time (Victim Advocate)		3,000	
Salaries Full-time (HR)		10,000	
Medical Insurance (Prosecution)		10,000	
Retirement (Prosecution)		18,000	
Retirement (HR)		5,000	
Retirement (Planning)		10,000	
Retirement (Mayor's Office)		4,000	
Retirement (Crossing Guards)		50,000	
Medical Insurance (Council Office)		25,000	
Long-term Disability (Council Office)		1,500	
Long-term Disability (Prosecution)		3,500	
Long-term Disability (Victim Advocate)		3,000	
Long-term Disability (Admin Svcs)		3,000	
Long-term Disability (Utility Billing)		2,500	
Long-term Disability (City Attorney)		5,000	
Long-term Disability (HR)		1,000	
Long-term Disability (Planning)		7,500	
Long-term Disability (Fire)		10,000	
Long-term Disability (Engineering)		10,000	
Long-term Disability (GIS)		2,000	
Long-term Disability (Parks)		10,000	
On Call Salaries (Fire)		10,000	
Overtime (Streets)		30,000	
On Call Salaries (Streets)		2,500	
Overtime (Cemetery)		2,000	
Office Supplies (City Recorder)		10,000	
Leave Buyout (Non-Dept)		50,000	
Risk Management (Non-Dept)		86,860	
Professional & Tech (Building)		20,000	
Fleet Replacement Charge (Streets)		42,009	
Transfer to Highlands Special Improvement District		65000	
Total Amended Expenditures / Transfers	\$ 65,758,254	\$ 547,369	\$ 66,305,623

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CLASS C ROADS FUND	Adopted Budget	Amendment	Amended Budget
Revenue / Transfers In			
FY 2021 Budget	\$ 3,925,000		
Misc Intergovernment Rev		700,000	
Interest Earnings		5,000	
Total Amended Revenue / Transfers In	<u>\$ 3,925,000</u>	<u>\$ 705,000</u>	<u>\$ 4,630,000</u>
Expenditures / Transfers Out			
FY 2021 Budget	\$ 4,706,009		
Fleet Replacement Charge		(42,009)	
Total Amended Expenditures / Transfers	<u>\$ 4,706,009</u>	<u>\$ (42,009)</u>	<u>\$ 4,664,000</u>
HIGHLANDS SID FUND	Adopted Budget	Amendment	Amended Budget
Revenue / Transfers In			
FY 2021 Budget	\$ 170,259		
Assessments		(73,459)	
Interest Earnings		(100)	
Transfer from the General Fund		65,000	
Total Amended Revenue / Transfers In	<u>\$ 170,259</u>	<u>\$ (8,559)</u>	<u>\$ 161,700</u>
Expenditures / Transfers Out			
FY 2021 Budget	\$ 140,350		
Contract Services		20,000	
Utilities		700	
Total Amended Expenditures / Transfers	<u>\$ 140,350</u>	<u>\$ 20,700</u>	<u>\$ 161,050</u>

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CAPITAL IMPROVEMENT PROJECTS FUND	Adopted Budget	Amendment	Amended Budget
Revenue / Transfers In			
FY 2021 Budget	\$ 15,329,858		
Road Impact Fees		1,000,000	
Park Impact Fees		1,100,000	
Police Impact Fee		75,000	
Fire Impact Fee		120,000	
Interest Earnings		185,000	
Federal funding to UDOT		(7,041,171)	
UDOT - Dixie Valley Park		238,900	
Big Bend - Bank Stabilization		50,000	
Big Bend - Forestry Fire & State Lands		10,000	
Big Bend - Office of Outdoor Recreation		150,000	
Big Bend - UT Dept of Natural Resources - Watershed Re		145,000	
Big Bend - UT Dept of Natural Resources - Watershed Re		255,000	
Big Bend - TRCC - Urban Fishery		250,000	
Total Amended Revenue / Transfers In	<u>\$ 15,329,858</u>	<u>\$ (3,462,271)</u>	<u>\$ 11,867,587</u>
Expenditures / Transfers Out			
FY 2021 Budget	\$ 18,199,457		
1300 West to UDOT		(7,041,171)	
Big Bend		860,000	
City Hall Design		350,000	
Total Amended Expenditures / Transfers	<u>\$ 18,199,457</u>	<u>\$ (5,831,171)</u>	<u>\$ 12,368,286</u>

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GRANTS FUND	Adopted Budget	Amendment	Amended Budget
Revenue / Transfers In			
FY 2021 Budget	\$ 118,947		
2021 ARPA Funds		6,694,189	
VFAST US Marshall Task Force		30,000	
SOIB US Marshall Task Force		9,579	
State DUI Enforcement		30,000	
Hurricane Laura / Oregon Wildfires		23,000	
State Homeland Security		22,841	
PetsMart		1,500	
Other public safety		1,555	
Amazon Grant - Fire Dept		12,947	
Total Amended Revenue / Transfers In	<u>\$ 118,947</u>	<u>\$ 6,825,611</u>	<u>\$ 6,944,558</u>
Expenditures / Transfers Out			
FY 2021 Budget	\$ 118,947		
Hurricane Laura / Oregon Wildfires		23,000	
State DUI Enforcement		15,000	
VFAST US Marshall Task Force		30,000	
SOIB US Marshall Task Force		9,579	
WalMart Helmet / K9 Ballistics		3,055	
State DUI Enforcement - In-car video system		15,000	
Amazon Grant - Fire Dept		12,947	
State Homeland Security		22,841	
Total Amended Expenditures / Transfers	<u>\$ 118,947</u>	<u>\$ 131,422</u>	<u>\$ 250,369</u>

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FLEET MANAGEMENT FUND	Adopted Budget	Amendment	Amended Budget
Revenue / Transfers In			
FY 2021 Budget	\$ 5,445,549		
Interest Earnings		(25,000)	
Vehicle Assessment - General Fund		42,009	
Vehicle Assessment - Class C		(42,009)	
Total Amended Revenue / Transfers In	\$ 5,445,549	\$ (25,000)	\$ 5,420,549
Expenditures / Transfers Out			
FY 2021 Budget	\$ 7,698,356		
Damage Reserve		30,000	
Total Amended Expenditures / Transfers	\$ 7,698,356	\$ 30,000	\$ 7,728,356
RISK MANAGEMENT FUND	Adopted Budget	Amendment	Amended Budget
Revenue / Transfers In			
FY 2021 Budget	\$ 1,984,857		
Risk Charge - General Fund		86,860	
Risk Charge - Water Fund		4,027	
Risk Charge - Sewer Fund		(30,968)	
Risk Charge - Solid Waste Fund		(109,453)	
Risk Charge - Storm Water Fund		70,946	
Risk Charge - Fleet Fund		(21,413)	
EMPG Grant		(22,000)	
Total Amended Revenue / Transfers In	\$ 1,984,857	\$ (22,001)	\$ 1,962,856
Expenditures / Transfers Out			
FY 2021 Budget	\$ 1,761,998		
Total Amended Expenditures / Transfers	\$ 1,761,998	\$ -	\$ 1,761,998

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WATER FUND	Adopted Budget	Amendment	Amended Budget
Revenue / Transfers In			
FY 2021 Budget	\$ 28,950,000		
Interest Earnings		40,000	
Misc Reimbursement		417,038	
Water Impact Fee		1,000,000	
Total Amended Revenue / Transfers In	\$ 28,950,000	\$ 1,457,038	\$ 30,407,038
Expenditures / Transfers Out			
FY 2021 Budget	\$ 33,093,415		
Overtime		20,000	
Meter Supplies		200,000	
Bank Charges		80,000	
Transfer to Risk Mgmt		4,027	
	\$ 33,093,415	\$ 304,027	\$ 33,397,442
SEWER FUND	Adopted Budget	Amendment	Amended Budget
Revenue / Transfers In			
FY 2021 Budget	\$ 13,120,000		
Interest Earnings		35,000	
Sewer Impact Fee		450,000	
Total Amended Revenue / Transfers In	\$ 13,120,000	\$ 485,000	\$ 13,605,000
Expenditures / Transfers Out			
FY 2021 Budget	\$ 16,644,938		
Transfer to Risk Mgmt		(30,968)	
	\$ 16,644,938	\$ (30,968)	\$ 16,613,970

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SOLID WASTE FUND

	Adopted Budget	Amendment	Amended Budget
Revenue / Transfers In			
FY 2021 Budget	\$ 5,875,000		
No change			
Total Amended Revenue / Transfers In	\$ 5,875,000	\$ -	\$ 5,875,000

Expenditures / Transfers Out

FY 2021 Budget	\$ 6,015,882		
City Dumpsters		170,000	
Transfer to Risk Mgmt		(109,453)	
	\$ 6,015,882	\$ 60,547	\$ 6,076,429

STORM WATER FUND

	Adopted Budget	Amendment	Amended Budget
Revenue / Transfers In			
FY 2021 Budget	\$ 5,047,500		
Storm Drain Impact Fee		1,100,000	
Interest Earnings		44,000	
Total Amended Revenue / Transfers In	\$ 5,047,500	\$ 1,144,000	\$ 6,191,500

Expenditures / Transfers Out

FY 2021 Budget	\$ 6,389,093		
Professional & Tech		400,000	
Transfer to Risk Mgmt		70,946	
	\$ 6,389,093	\$ 470,946	\$ 6,860,039












7e - PH on Amendments to the FY21 Budget


Final Audit Report

2021-06-08

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