

City of South Jordan  
State of Utah

Fiscal Year  
**2025-2026**

# Tentative Budget



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The City of South Jordan

# **Tentative Budget**

Fiscal Year 2025-2026

City of South Jordan  
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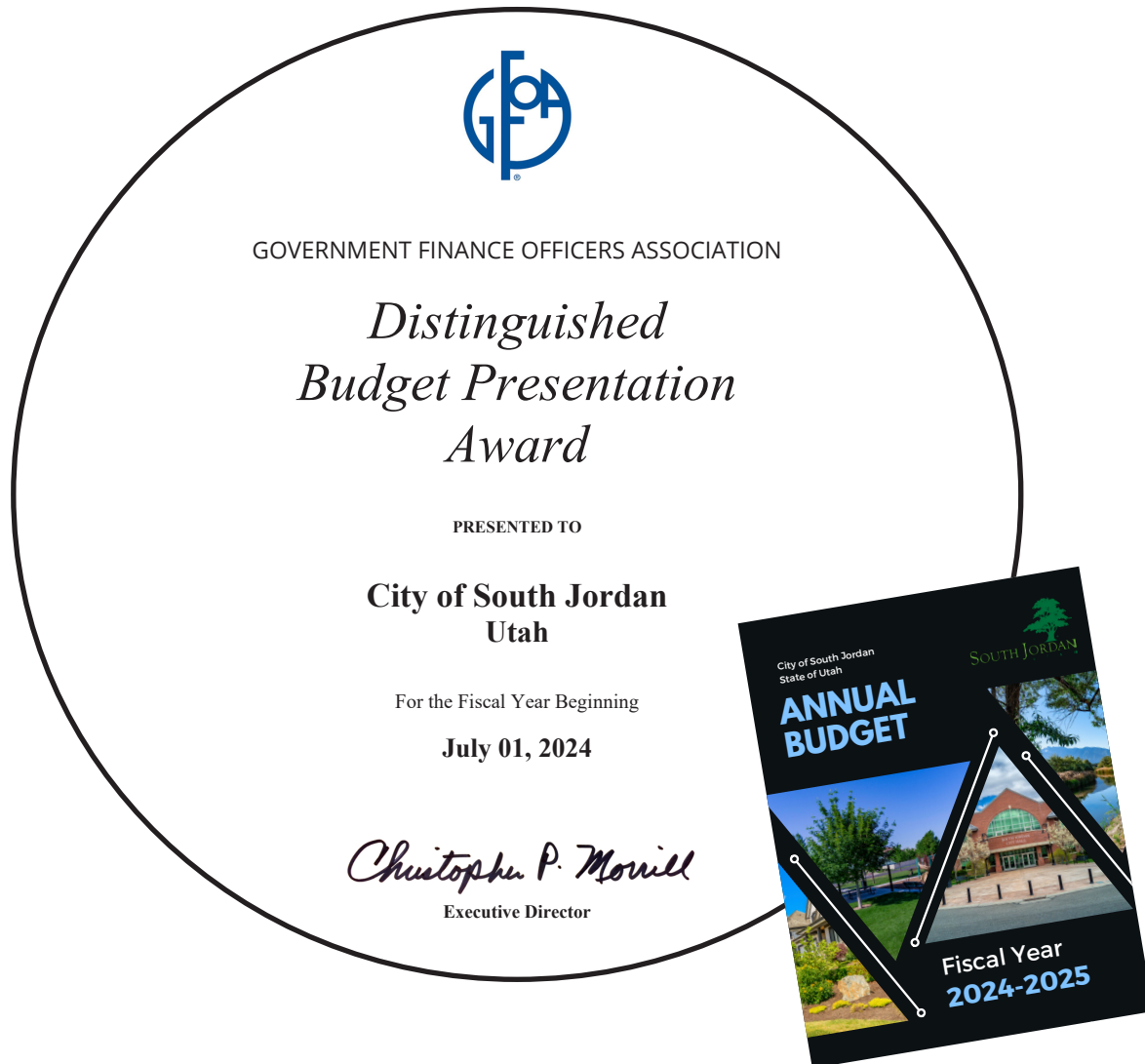
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The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of South Jordan, Utah for its Annual Budget for the fiscal year beginning July 1, 2024.

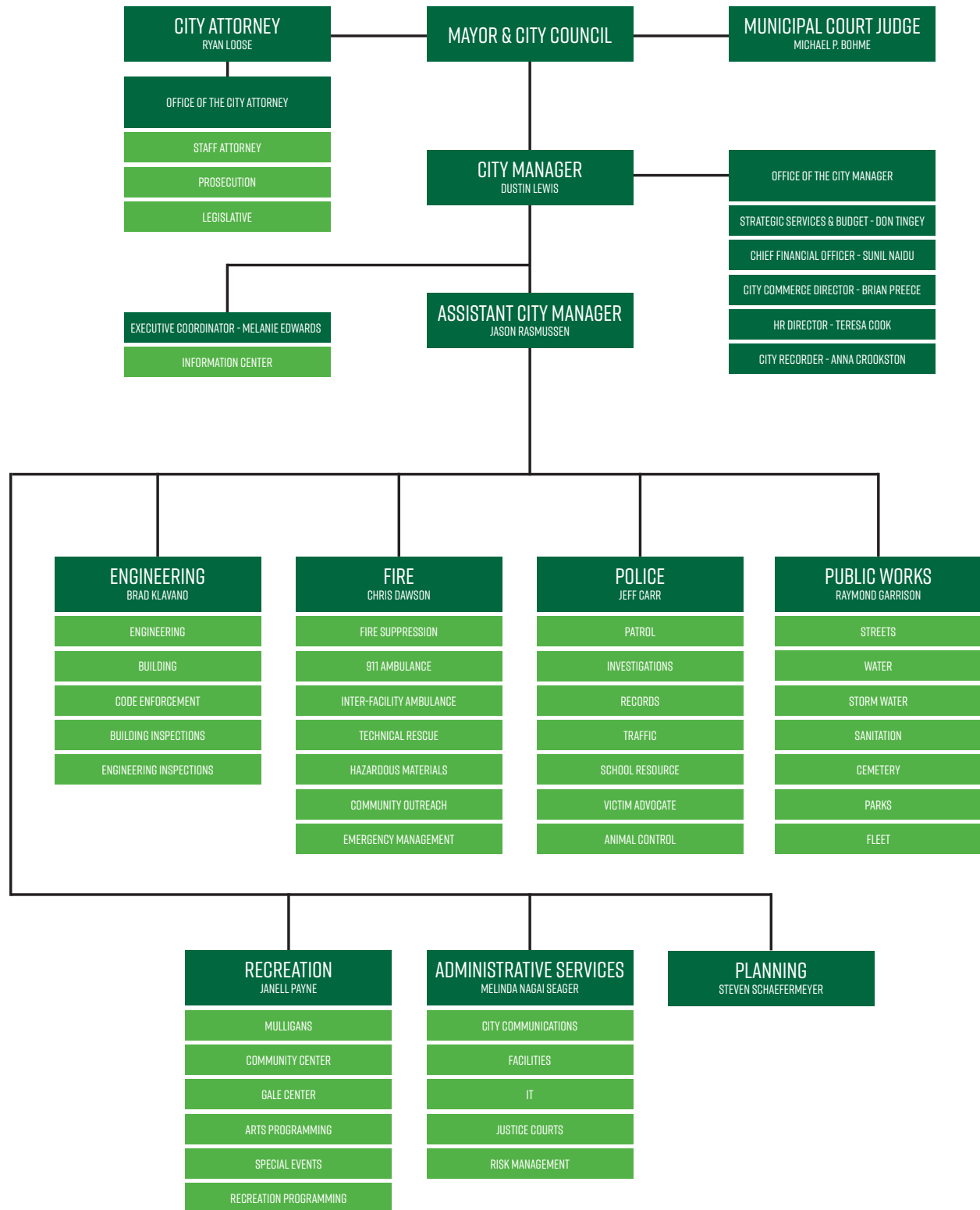
In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

The 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 year.

**THE CITY OF SOUTH JORDAN HAS EARNED THE  
DISTINGUISHED BUDGET AWARD FOR 31 CONSECUTIVE YEARS.**



# Organization Chart



# Officials and Staff



## Mayor and Governing Body

|                           |                   |                       |
|---------------------------|-------------------|-----------------------|
| <i>Mayor</i>              | Dawn R. Ramsey    | dramsey@sjc.utah.gov  |
| <i>Council Member (1)</i> | Patrick Harris    | pharris@sjc.utah.gov  |
| <i>Council Member (2)</i> | Kathie L. Johnson | kjohnson@sjc.utah.gov |
| <i>Council Member (3)</i> | Donald J. Shelton | dshelton@sjc.utah.gov |
| <i>Council Member (4)</i> | Tamara Zander     | tzander@sjc.utah.gov  |
| <i>Council Member (5)</i> | Jason T. McGuire  | jmcguire@sjc.utah.gov |

## Appointed Officials

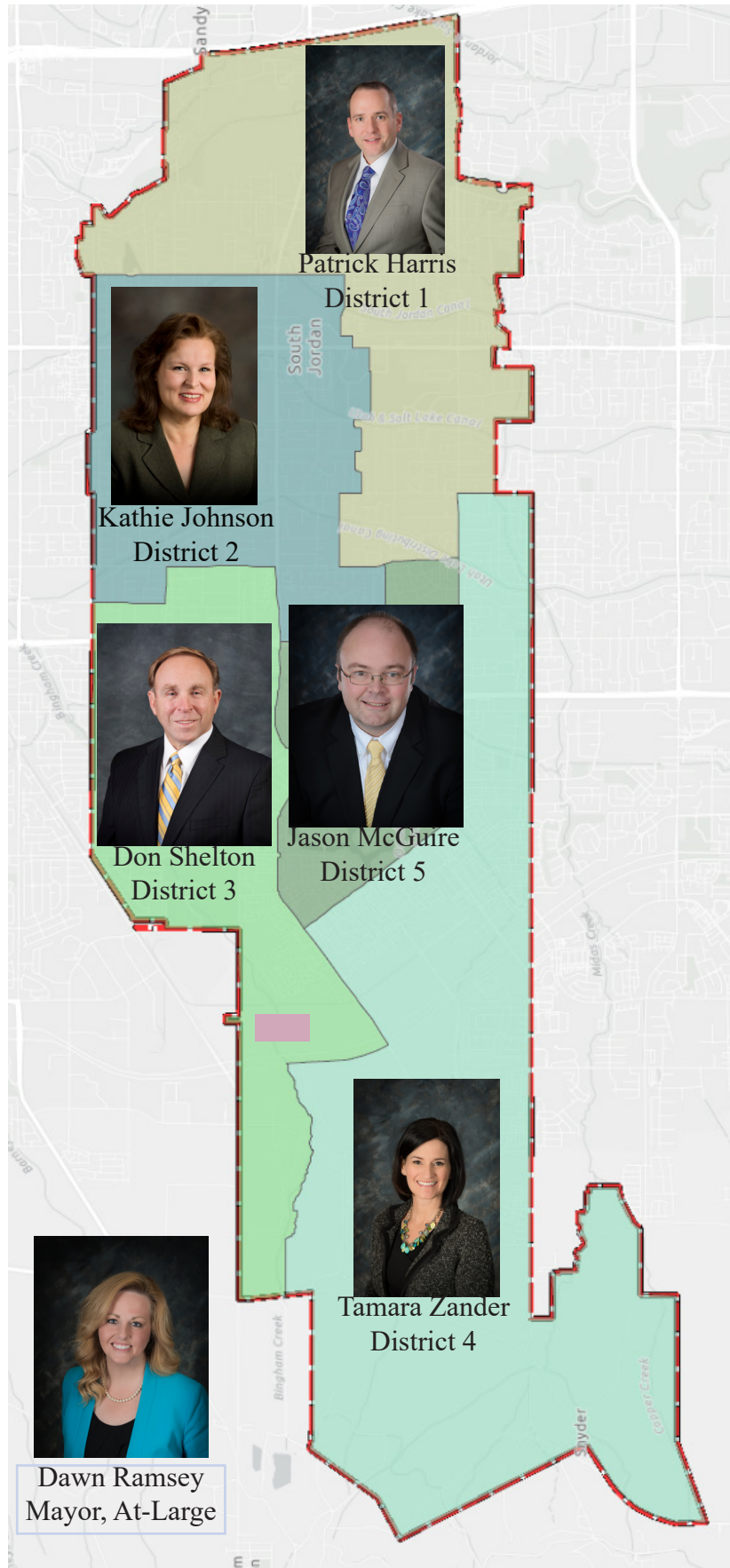
|                              |                |                         |
|------------------------------|----------------|-------------------------|
| <i>City Manager</i>          | Dustin Lewis   | dlewis@sjc.utah.gov     |
| <i>City Attorney</i>         | Ryan Loose     | rloose@sjc.utah.gov     |
| <i>Municipal Court Judge</i> | Michael Boehm  | mboehm@sjc.utah.gov     |
| <i>CFO/Budget Officer</i>    | Sunil K. Naidu | snaidu@sjc.utah.gov     |
| <i>City Treasurer</i>        | Chip Dawson    | cdawson@sjc.utah.gov    |
| <i>City Recorder</i>         | Anna Crookston | acrookston@sjc.utah.gov |

## Executive Team

|  |                      |                             |
|--|----------------------|-----------------------------|
| <i>Assistant City Manager</i>            | Jason Rasmussen      | jasmussen@sjc.utah.gov      |
| <i>Director of Strategy &amp; Budget</i> | Don Tingey           | dtingey@sjc.utah.gov        |
| <i>Director of Human Resources</i>       | Teresa Cook          | tcook@sjc.utah.gov          |
| <i>Police Chief</i>                      | Jeff Carr            | jcarr@sjc.utah.gov          |
| <i>Director of City Commerce</i>         | Brian Preece         | bpreece@sjc.utah.gov        |
| <i>Director of Engineering</i>           | Brad Klavano         | bklavano@sjc.utah.gov       |
| <i>Director of Planning</i>              | Steven Schaefermeyer | sschaefermeyer@sjc.utah.gov |
| <i>Director of Public Works</i>          | Raymond Garrison     | rgarrison@sjc.utah.gov      |
| <i>Fire Chief</i>                        | Chris Dawson         | chdawson@sjc.utah.gov       |
| <i>Director of Admin Services</i>        | Melinda Seager       | mseager@sjc.utah.gov        |
| <i>Director of Recreation</i>            | Janell Payne         | jpayne@sjc.utah.gov         |



## City Council Districts





# City Manager's Message



To the Mayor, City Council, and Members of the Community:

Contained herein is the budget for the City of South Jordan for the Fiscal Year 2025-2026. The budget is the foundation of all the programs and work that is accomplished in the City each year. Significant time and effort has gone into its preparation. As we continue to follow the pattern that was established several years ago, the approach to putting this budget together focused on conservative fiscal responsibility, a strong desire to maintain current service levels, and a vision of a sustainable financial future for our community. This year's fiscal budget continues to maintain our exceptional service levels by allowing the City to retain well-trained and skilled employees, keeps the financial reserves healthy, and provides for the increasing costs of building and maintaining public infrastructure.



City Manager  
Dustin Lewis

The City Council has developed a robust and comprehensive strategic plan to guide the City forward and this budget supports the implementation of that plan and further reinforces key initiatives supported by our residents (see pages 10-11). These key initiatives bring life and meaning to the budget and provide an easy guide for residents to link their taxes to measured outcomes. This year the Mayor, City Council, and City Staff continued to incorporate the elements of a priority-driven budget. These principles help identify the most important strategic related priorities, and then through a collaborative, evidence based process, rank programs or services according to how well they align with those identified priorities.

## POLICY ISSUES

The City honors its commitment of maintaining outstanding programs and keeping services at a high level through a highly productive and efficient team of employees.

## SOLUTIONS

The City has adopted the use of priority-based budgeting as a recognized best practice in municipal finance and has been using it for many years as the basis of our budgeting philosophy. As a common sense, data-driven, strategic alternative to incremental budgeting, the philosophy of

priority-driven budgeting is that resources can be allocated according to how effectively a program or service achieves the goals and objectives that are of most significant value to the community.

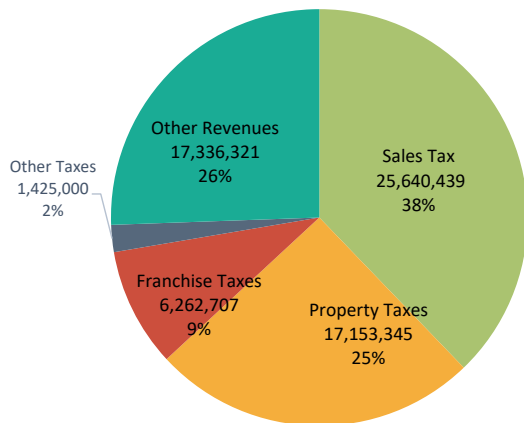
This budget identifies several strategic drivers that need fiscal resources to keep us current and relevant in our changing growth patterns. We continue to protect our investment in a well-trained and experienced workforce that has some of the best and brightest professionals in their field of expertise. We also have focused on maintaining our infrastructure in a responsible way to try to avoid significant costs in the future.

As the City grows, we have a responsibility to ensure our investment in personnel, infrastructure, and services are not eroded over time. After careful evaluations, the following items are some of the major undertakings of this budget; a) fortification of our employee retention program, b) funds for infrastructure, maintenance and projects totaling \$ 11,011,000, c) hiring 1 new full-time employee (Utility Billing Clerk).



## ECONOMIC FACTORS

South Jordan is beginning to see significant retail and employment center growth in the western part of the City. South Jordan City is working to establish a balanced and sustainable economic base that includes property tax revenues, sales tax revenues and good-paying jobs. In order to do this, the City must focus on both regional retail and Class A office park development, expansion of job creation centers, and thereby establishing itself as the economic hub of the Southwest Valley.



## SOLUTIONS

The City's General Plan includes associated land uses that are balanced, viable and are reflective of our community desires. The adoption and implementation of these various planning scenarios including key sub-area plans, are now the necessary tools confirming that our fiscal health remains excellent now and into the future. The General Plan is important in helping the City be prepared to sustain our levels of service when we reach build out. We must devise strategies that will bring investment into the City, keep our neighborhoods clean and crime free, and grow businesses for job creation.

The City must continue to build a tax base that is multifaceted, reliable, and truthful.

## REGULATORY & LEGISLATIVE CHALLENGES

Cities face external forces, such as a potential recession, emergencies that demand public services, or new federal and state policies that require cities to adjust and adapt. How we adapt depends in large part on our capacity to control resources and manage change.

## SOLUTIONS

As we continue to think of fiscal matters in the future we must focus on a different set of horizons. We have to be sensitive to community aesthetics, continue to use evidence base decision making and we must also become advocates and entrepreneurs more than just regulators. Three principal attributes of cities' capacity to adapt to changing environments are: (1) the state-local framework, including most importantly the constraining effects of the state legislature and the state's financial non-support of its cities; (2) the alignment between a city's economic base and its fiscal budget priorities; and (3) the demands of the city's residents and customers to provide an acceptable level of services. These three attributes create a lens through which we can understand the decision making

room for city officials to respond to so many external forces.

Most recently, cities are experiencing more demand to be part of the solution regarding affordable housing and are subject to such related state enacted legislation and rule-making.

## CHANGES IN SERVICE LEVELS OR FEES

Sustainable growth starts with best-in-class city services, such as safe neighborhoods, reliable roads, and great parks. Those best-in-class services drive population growth, as more and more people and business desire to live and work in the community. Where Utah's tax structure does not allow for inflation capture in property taxes we will be facing difficult decision as it relates to taxes and services. Without more commercially based property taxes, the City will continue to find it harder to meet the growth related service demands. Municipal budgets are strongest when they have diversified revenue streams and when cities' taxation system aligns with their economies.

## SOLUTIONS

This budget also keeps our debt ratio comparatively low, which helps the City maintain very high credit rating in our general fund (AAA). We must be wise and prudent in our borrowing of money; knowing however, that we will have to maintain our investment in infrastructure and to add desired public amenities as needed by our residents. We are committed to maintain fiscal policies that strengthen our core service levels and sustain our reserves into the future.

This budget is the product of considerable time and attention over the past several months to the strategic, fiscal, and operational planning by the City Council and City Staff. All have contributed critical insights and untold hours of dedicated work to this major undertaking.

On behalf of all City employees, we look forward to working with the City Council and the Community as we use this budget to implement the City's Strategic Plan. I am confident that the result of our efforts will demonstrate our commitment to providing excellent services, investing in our future through public infrastructure, facilities, amenities, and proactively responding to changing fiscal realities.




Our Vision

We are a family-oriented community, founded upon principles of accountability, integrity, industry, and innovation with an unwillingness to compromise in securing a sustainable environment for future generations.

Our Mission

South Jordan City provides service-oriented, responsible government, consistent with the community's values, priorities, and expectations for a high quality of life, enhancing the City's fiscal health, providing professional and innovative services, and managing the City's resources, while planning for the future.

Our Priorities



**CREATING A SAFE COMMUNITY**

*South Jordan City promotes a strong safety culture for the entire community and its workforce by:*

**STRATEGIES:**

- Creating a Safe Sense of Community.
- Ensuring an Appropriate Response
- Ensuring Community Readiness

**GUIDING PRINCIPLES:**


SC-1. Protects the public while fostering personal safety and security while providing education throughout the community

SC-2. Responds to emergencies and calls for service and listens to concerns

SC-3. Enforces the law respectfully and without prejudice

SC-4. Delivers a safe and reliable public and private infrastructure system

SC-5. Engages the entire community to share in the responsibility for its safety, health and well-being



**DELIVERING RELIABLE PUBLIC INFRASTRUCTURE**

*South Jordan City delivers reliable public infrastructure by effectively planning and maintaining:*

**STRATEGIES:**

- Multi-Modal Transportation Networks
- Public Utility Systems
- Public Facilities


**GUIDING PRINCIPLES:**

RPI-1. Plans and coordinates with other stakeholders for quality public infrastructure (e.g. streets, culinary and secondary water, storm water, parks, trails, open space and public facilities)

RPI-2. Develops quality public infrastructure

RPI-3-. Maintains and operates quality public infrastructure

RPI-4. Endures funding from multiple stakeholders to effectively plan, develop, staff and operate quality public infrastructure



**BALANCING THE REGULATORY ENVIRONMENT**

*South Jordan City establishes and implements clear, effective, and necessary regulations to protect the health, safety and welfare of the community by:*

**STRATEGIES:**

- Implementing & Enforcing Regulations
- Executing the General Plan
- Engaging the Community Appropriately


**GUIDING PRINCIPLES:**

BRE-1. Develops effective, well-balanced and consistently applied ordinances and policies

BRE-2. Implements ordinances and policies that encourage quality community growth and development

BRE-3. Educates and engages the members of the community, developing a sense of shared responsibility and community pride

BRE-4. Enforces ordinances and policies with adequate staffing to maintain a clean, orderly and sustainable community



**PROVIDING DESIRABLE AMENITIES & OPEN SPACE**

*South Jordan City promotes a strong sense of place by providing opportunities for:*

**STRATEGIES:**

- Parks, Trails & Open Space
- Recreation Programs & Events
- Arts & Culture

**GUIDING PRINCIPLES:**

DAOS-1. Develops a quality parks, trails and recreation facilities system

DAOS-2. Maintains and operates a quality parks, trails and recreation system

DAOS-3. Preserves the community's heritage and culture for today's and future generations

DAOS-4. Offers a variety of park amenities, recreation and art programs and community events for all ages and abilities

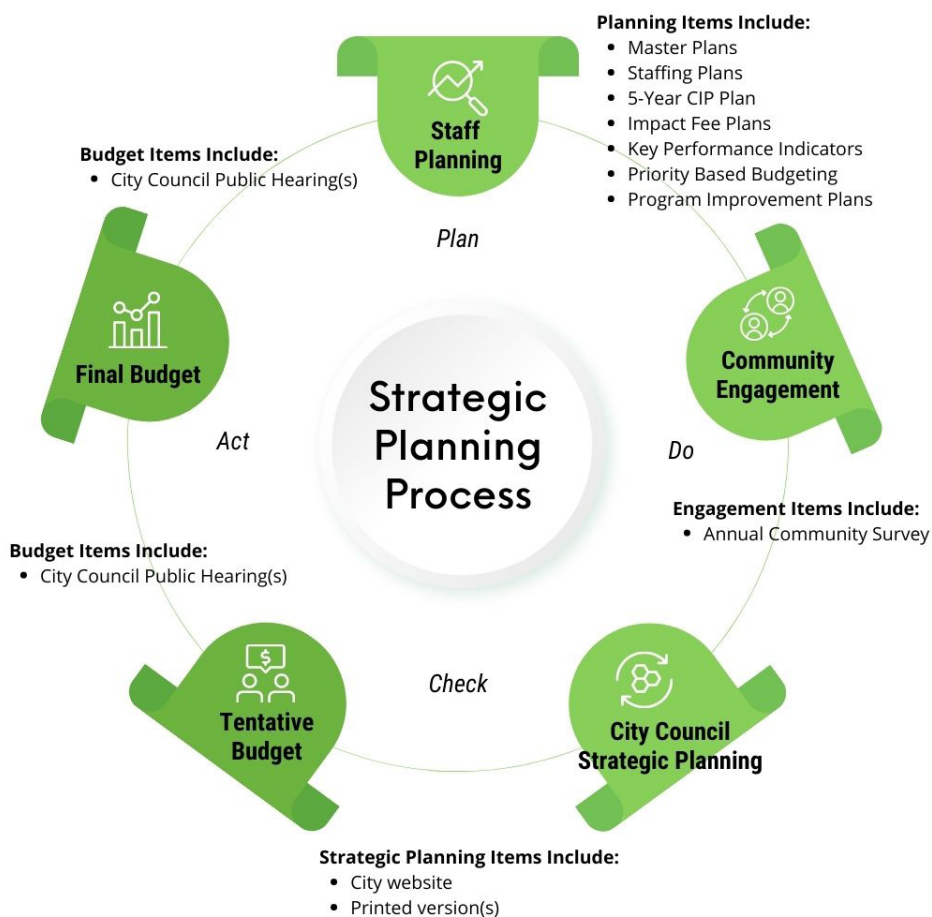
DAOS-5. Partners with community stakeholders to maintain and expand park, art and recreational opportunities





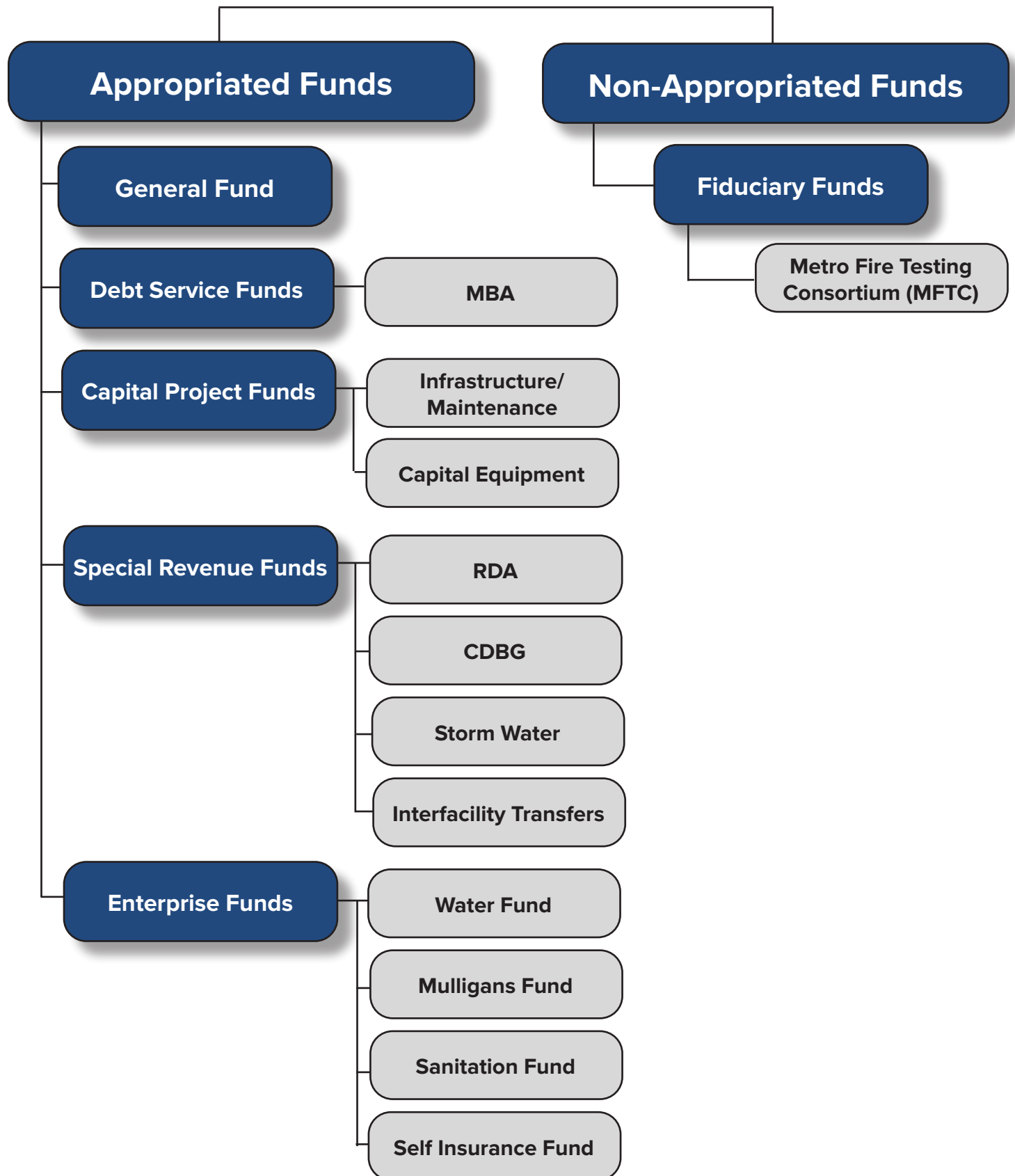


The chart below outlines the process used to create strategic goals.





# Fund Organizational Chart



# Department/Fund Relationship



| Department                 | Governmental Funds |              |                  |                      |                 |           |         | Proprietary Funds |                 |                |                     |
|----------------------------|--------------------|--------------|------------------|----------------------|-----------------|-----------|---------|-------------------|-----------------|----------------|---------------------|
|                            | Major Funds        |              |                  |                      | Non Major Funds |           |         | Major Funds       | Non Major Funds |                |                     |
|                            | General Fund       | Debt Service | Capital Projects | Redevelopment Agency | Storm Water     | IFT       | CDBG    | Water Fund        | Sanitation Fund | Mulligans Fund | Self Insurance Fund |
| Office of the City Manager | 9,280,404          | 6,020,675    | -                | 23,790,000           |                 |           | 240,000 |                   |                 |                |                     |
| Administrative Services    | 6,059,588          |              |                  |                      |                 |           |         |                   |                 | 2,348,090      | 733,417             |
| Recreation                 | 2,708,279          |              |                  |                      |                 |           |         |                   |                 |                |                     |
| Engineering Services       | 5,434,854          |              |                  |                      |                 |           |         |                   |                 |                |                     |
| Planning                   | 976,677            |              |                  |                      |                 |           |         |                   |                 |                |                     |
| Fire/EMS                   | 13,472,293         |              |                  |                      |                 | 2,652,000 |         |                   |                 |                |                     |
| Police                     | 15,152,618         |              |                  |                      |                 |           |         |                   |                 |                |                     |
| Public Works               | 11,232,409         |              | 17,375,570       |                      | 3,655,594       |           |         | 28,060,727        | 6,621,427       |                |                     |
| City Attorney              | 1,474,362          |              |                  |                      |                 |           |         |                   |                 |                |                     |



City Council Chambers



# Fund Types

## Governmental Funds

### Major Fund Descriptions:

**General Fund** - The general fund is used to account for resources traditionally associated with a government which are not required legally or by sound financial management to be accounted for in another fund.

**Debt Service Fund** - The debt service fund is used to account for the accumulation of resources and payment of bond principal and interest from governmental resources and special assessment bond principal and interest from special assessment levies when the government is obligated in some manner for the payment.

**Redevelopment Agency (RDA) Fund** - The RDA fund is used to account for the activities of the Redevelopment Agency. The Agency is an entity established to further public purpose in the redevelopment of particular City areas.

**Capital Projects Fund** - The capital projects fund is used to account for the construction of budgeted capital projects of the City, Impact Fees, intergovernmental grants, transfers from the general fund, and interest earnings are the principal sources of funding for these projects.

### Non-Major Fund Descriptions:

**Storm Drain Fund** - The Storm Drain fund is used to track revenue from a monthly fee paid by City residents for the maintenance of the City's storm drain system.

**CDBG Fund** - The CDBG fund is used to account for the revenues received by the City as a grantee participant in the Community Development Block Grant Program.

**Interfacility Transfers (IFT) Fund** - The IFT fund is used to account for the revenues received by the City for Advanced Life Support (ALS) treatment and transport capabilities.

## Proprietary Funds

### Major Fund Descriptions:

**Water Fund** - The water fund is used to account for the activities of the City's water operations.

**Mulligans Fund** - The Mulligans fund is used to account for the operation of Mulligans Golf & Games. This City recreation facility includes golf, miniature golf, driving range, and batting cages.

### Non-Major Fund Descriptions:

**Sanitation Fund** - The sanitation fund is used to account for the activities of the City's sanitation operations.

**Self Insurance Fund** - The self insurance fund is used to account for the cost of claims, injuries and losses.





The City of South Jordan's budget process complies with the Utah Fiscal Procedures Act. The City seeks to maintain budgetary control by monitoring monthly revenues and expenditures and by holding each department responsible for costs incurred within budget limits. Financial information and reports are provided to the City Manager and department directors to assist them in monitoring expenditures and in keeping expenditures within approved limits. The Fiscal Year 2025-2026 budget was developed in compliance with state law and was approved by the City Council after a public hearing was held. The proposed FY 2025-2026 budget for each division, department, and fund includes actual expenditures for one prior year, the current year's adopted budget, the current year's estimated actuals, and the proposed budget for the coming fiscal year. The City Council shall approve the FY 2025-2026 budget after thoroughly reviewing policy issues related to the budget and proposals to assist the City in achieving program objectives for the coming year.

## Public Participation

Throughout the year, the city communicates with residents via surveys, focus groups, social media, etc. as inputs to decisions about service levels and preferences, community priorities, and organizational performance. The budget process is intended to provide an opportunity for public participation and full disclosure to the residents of South Jordan as to the intent of the City Council in funding the City's various programs and services.

## Basis of accounting and budgeting

The budgets of governmental funds are prepared on a modified accrual basis of accounting. Briefly, this means that obligations of the City are budgeted as expenditures, but revenues are recognized only when they are available and measurable. The term "available" is defined as collectible within the current period or soon enough thereafter to be used to pay the liabilities of the current period.

| All Budgetary Funds  |                  |                  |
|--|------------------|------------------|
| Fund Type  | Accounting Basis | Budgeting Basis  |
| <b>Governmental Funds</b>  |                  |                  |
| General Fund   | Modified Accrual | Modified Accrual |
| Special Projects Funds   | Modified Accrual | Modified Accrual |
| Capital Projects Funds   | Modified Accrual | Modified Accrual |
| Debt Service Funds   | Modified Accrual | Modified Accrual |
| <b>Non-Governmental Funds</b>  |                  |                  |
| Proprietary Funds  | Accrual          | Modified Accrual |
| Proprietary Funds do not budget for items such as depreciation, the sale of capital assets, etc. |                  |                  |

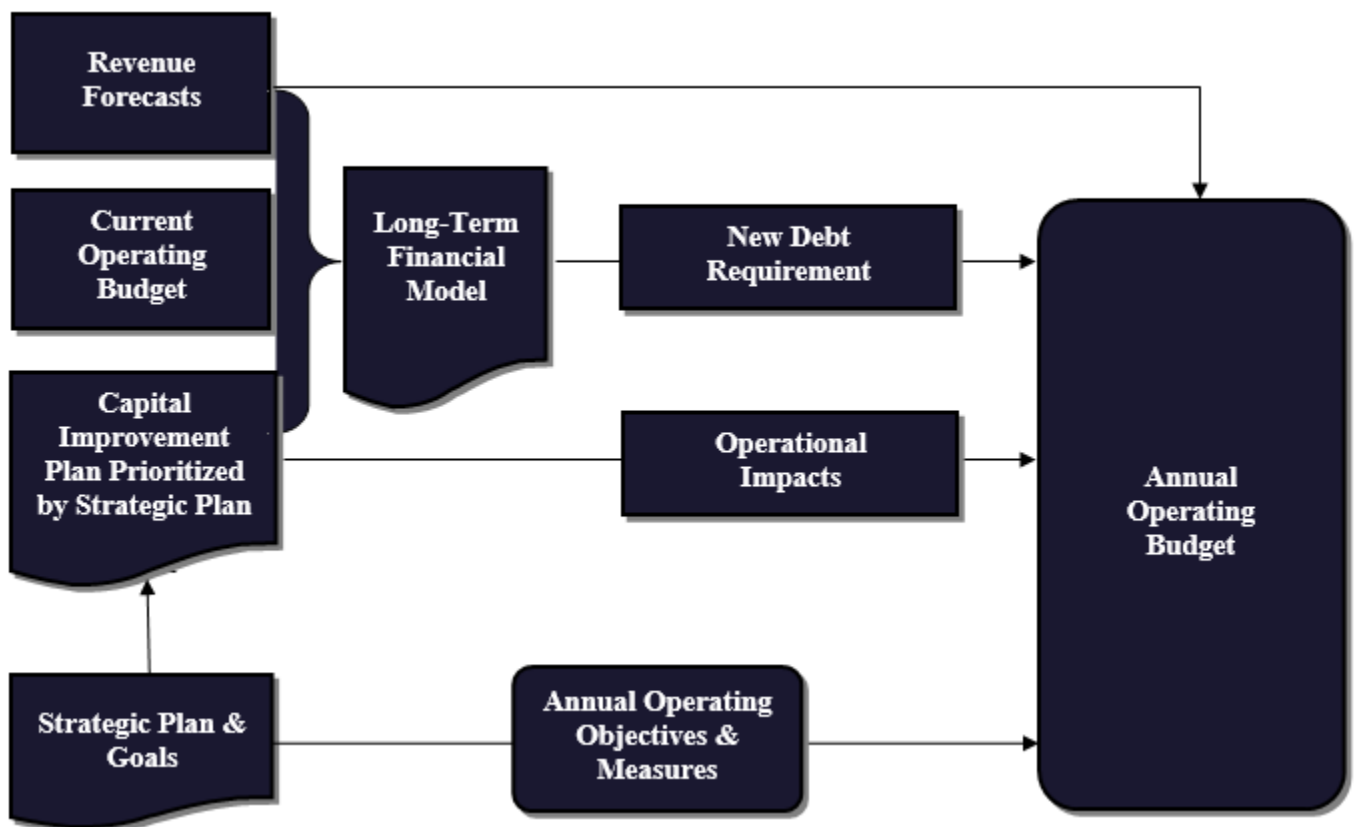


# Budget Process

## Budget amendments

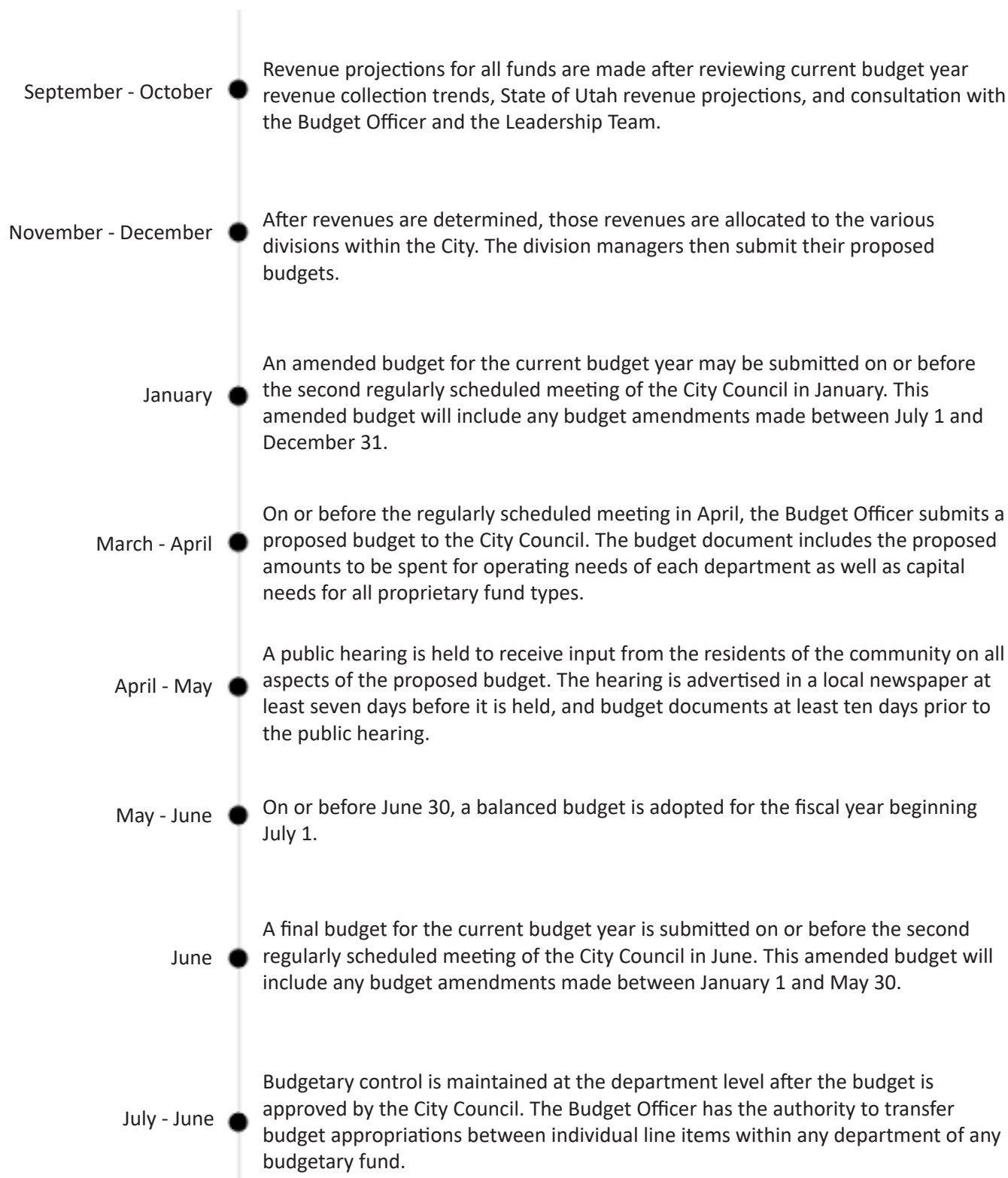
Budget amendments are made only with the approval of the City Council upon recommendation of the Budget Officer. Financial controls are intended to be a resource for effective financial management, rather than a barrier to achieving results that are consistent with the City's overall mission. At the same time, the City must comply with the Utah Fiscal Procedures Act and may not expend monies in excess of those authorized by the City Council. The City Council has authority to transfer budget appropriations between individual departments of any budgetary fund. Budgets may be amended throughout the fiscal year. The City Council may amend the budget after holding a public hearing, giving residents at least seven days notice. A copy of the proposed budget amendment shall be made available to residents for their review ten days before the public hearing.

## Relationship between the Budget Process and Long-Range Planning





The following are the procedures and timeline followed by the City in the budget process:





# Budget in Brief

## BUDGET IN BRIEF

The City Council approved the fiscal year 2026 Tentative Budget at the May 6, 2025 City Council meeting.

The keys to the City of South Jordan's financial success include a continued growth in assessed property valuation; efficient operation with a minimum change in the City's workforce; diversified revenue streams; no property tax supported debt; increased public and private partnerships; entrepreneurial City Council policy decisions; and caring citizens, committed elected officials, hard-working and talented city employees.

The City's five-year capital improvement plan (CIP)

continues to allocate funding for the maintenance and refurbishment of city facilities. The approved five-year CIP totals \$101,301,843.

This budget in brief is intended to provide the citizens of South Jordan with an overview of the approved operating and capital budgets. Throughout this document, you will find highlighted sections noting the location of detailed information in the approved budget document. Detailed information related to the approved budget can also be found on the City's website at [www.sjc.utah.gov](http://www.sjc.utah.gov).

### Fee Increases for Fiscal Year 2026

The following is a summary of the increased fees for 2026:

*\*See detailed fee schedule on page 197*

### Development Review Fees

Public Infrastructure District

|                |          |
|----------------|----------|
| Escrow Deposit | \$15,000 |
|----------------|----------|

### Police Department Fees

|                |   |
|----------------|---|
| Extra Duty Fee | \$76 per hour (3 hour minimum) Supervisor fee \$96 (supervisor required for every 4 officers) |
|----------------|---|

### Animal Control Fees

|                            |                                   |
|----------------------------|-----------------------------------|
| Adoption Fee (Non-Altered) | \$25 plus \$125 sterilization fee |
|----------------------------|-----------------------------------|

### Storm Water Fees

|             |   |
|-------------|---|
| Residential | \$9.56 per month (total residential storm drain fee = 1 ERU*) |
|-------------|---|

\*ERU is equivalent residential unit equal 4,752 square feet of impervious surface

|                 |  |
|-----------------|--|
| Non-residential | \$9.56 per month (total non-residential rate storm drain fee per ERU*) |
|-----------------|--|

\*Non-residential fees will be calculated based on the following formula: **square feet of impervious surface / 1 ERU = monthly fee**

### Waste Collection Fees

|          |                   |
|----------|-------------------|
| Dumpster | \$50 per weekday  |
|          | \$100 per weekend |

|         |                   |
|---------|-------------------|
| 1st Can | \$16.05 per month |
|---------|-------------------|

|                     |                   |
|---------------------|-------------------|
| Each additional can | \$10.74 per month |
|---------------------|-------------------|

|                               |                   |
|-------------------------------|-------------------|
| Senior option (70 gallon can) | \$11.89 per month |
|-------------------------------|-------------------|

### Water Rates

#### Culinary Water Usage Rates

|        |        |
|--------|--------|
| Tier 1 | \$2.21 |
| Tier 2 | \$2.49 |
| Tier 3 | \$2.77 |
| Tier 4 | \$3.05 |
| Tier 5 | \$3.32 |

#### Secondary Water Rates

|             |      |
|-------------|------|
| Base Rate   | \$19 |
| Pumped Rate | \$6  |





FY 2026 ADOPTED BUDGET

The City’s adopted budget provides estimated revenues and expenditures for programs and services to be provided during the fiscal year from July 1, 2025 through

June 30, 2026. A separate capital budget includes appropriations for infrastructure related to projects, such as roads, buildings, and equipment that may require more than one fiscal year to complete or to acquire.

| Summary of Change - Proposed vs Adopted |              |              |                    |             |             |
|---|--------------|--------------|--------------------|-------------|-------------|
| Operating                               |              |              | Capital            |             |             |
| Fund                                    | Proposed     | Adopted      | Fund               | Proposed    | Adopted     |
| General Fund                            | \$69,192,812 | \$69,192,812 | Class C Road Funds | \$4,372,510 | \$4,372,510 |
| Special Revenue Fund                    | \$30,337,594 | \$30,337,594 | Transportation Tax | \$2,300,694 | \$2,300,694 |
| Debt Service Fund                       | \$6,020,675  | \$6,020,675  | General Capital    | \$6,995,710 | \$6,995,710 |
| Enterprise Fund                         | \$37,763,661 | \$37,763,661 | Capital Equipment  | \$3,706,656 | \$3,706,656 |

APPROPRIATED BUDGET BY FUND

The City’s total appropriated operating budget of \$160 million is made up of the general, special revenue, debt service, enterprise, internal service, and trust and agency funds. A complete self-contained budget, including both revenues and expenses, is prepared for each of these funds.

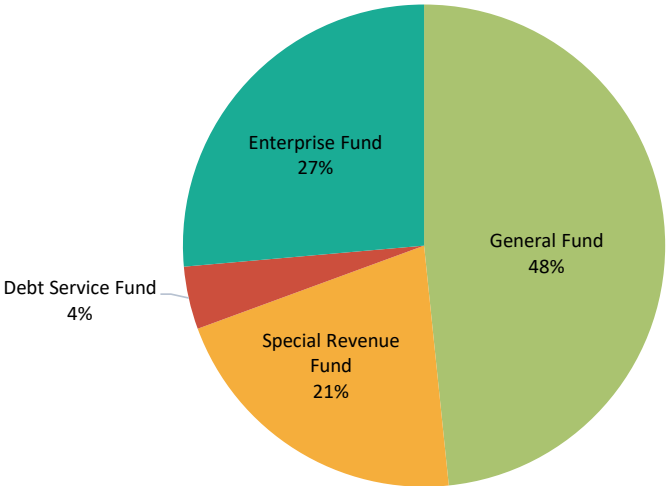
Transfers from one fund to another, such as a transfer from the general fund to a capital project fund to offset costs of a capital project, are shown as an expense (or transfer) for the entity fund providing the funding and as revenue to the fund receiving the transfer. In order to determine the

actual amount of expenditures authorized by the budget, the transfer amount must be excluded.

All funds are balanced in fiscal year 2026. The City’s general fund is balanced in 2026.

For additional information on the amount of funding included for each fund, total funding by department, and detailed information on reserves, see the Financial Summaries section.

Operating Appropriations





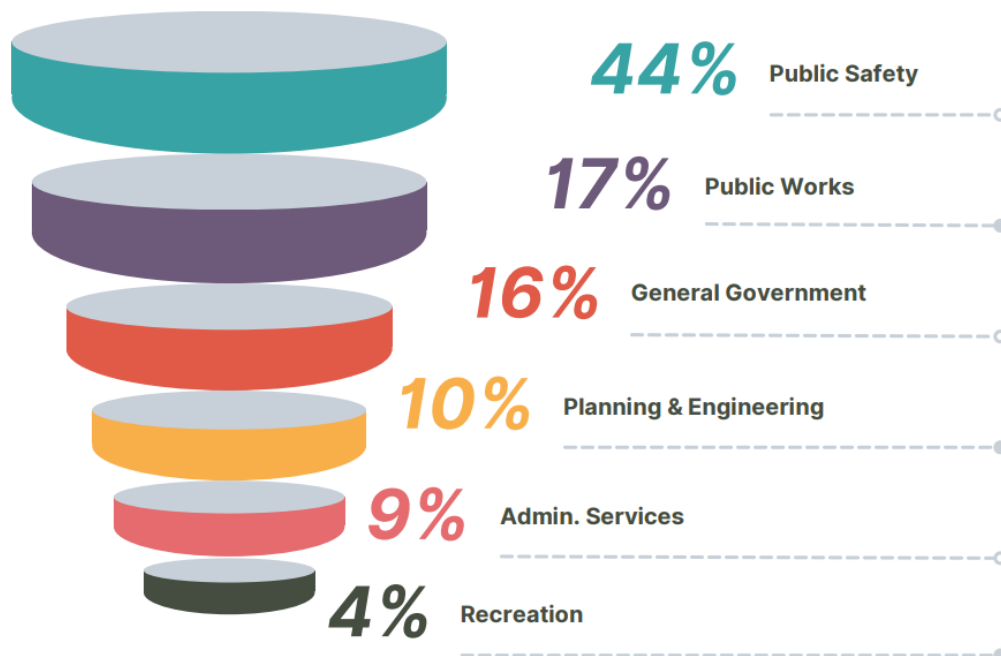
## How General Fund Money is Spent

The general fund is the operating fund of the City for general service departments. The general fund has an operating budget of \$69 million. This fund encompasses

the bulk of activities that are traditionally considered basic governmental services such as public safety, public works, planning, engineering, recreation, and general government.

| Function               | Percent | Description   |
|------------------------|---------|---|
| Public Safety          | 44%     | Police/Animal Control/Fire                              |
| Public Works           | 17%     | Fleet/Streets/Streetlighting/Parks/Cemetery             |
| General Government     | 16%     | City Manager/ACM/HR/Finance/City Commerce/City Attorney |
| Planning & Engineering | 10%     | Planning/Engineering/Building                           |
| Admin. Services        | 9%      | Communications/Facilities/Risk/Court/IT                 |
| Recreation             | 4%      | Recreation Programs/Seniors/Museum/Special Events/Arts  |

## How Money is Spent

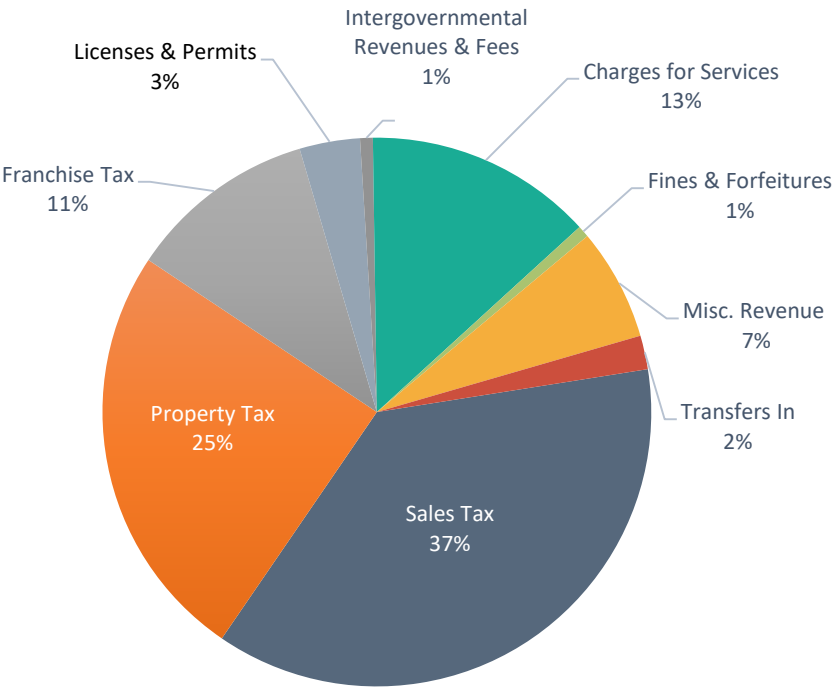


## FY 25-26 Principal and Interest Payments

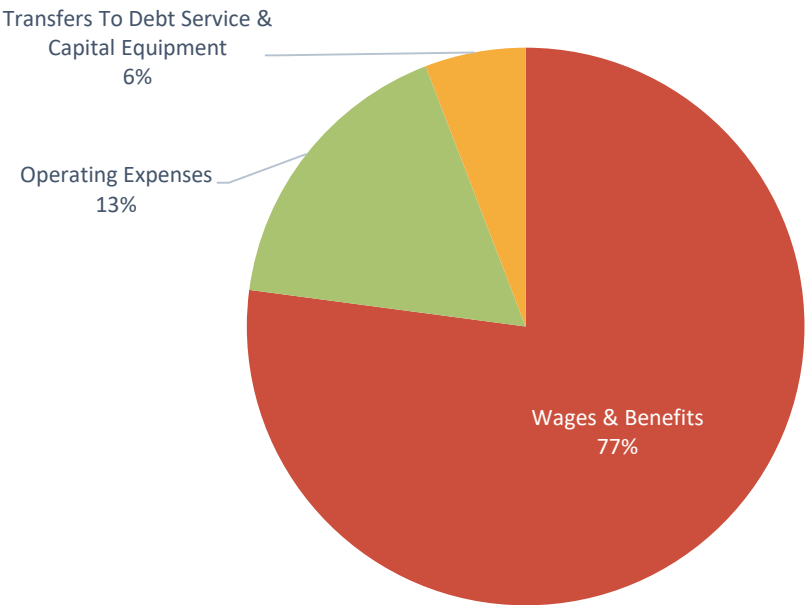
| Fund         | Principal   | Interest    | Total       |
|--------------|-------------|-------------|-------------|
| General Fund | \$3,775,000 | \$2,229,175 | \$6,004,175 |



Where Money Comes From  
General Fund 2026 Adopted, \$69,192,812



How Money is Spent  
General Fund 2026 Adopted, \$69,192,812



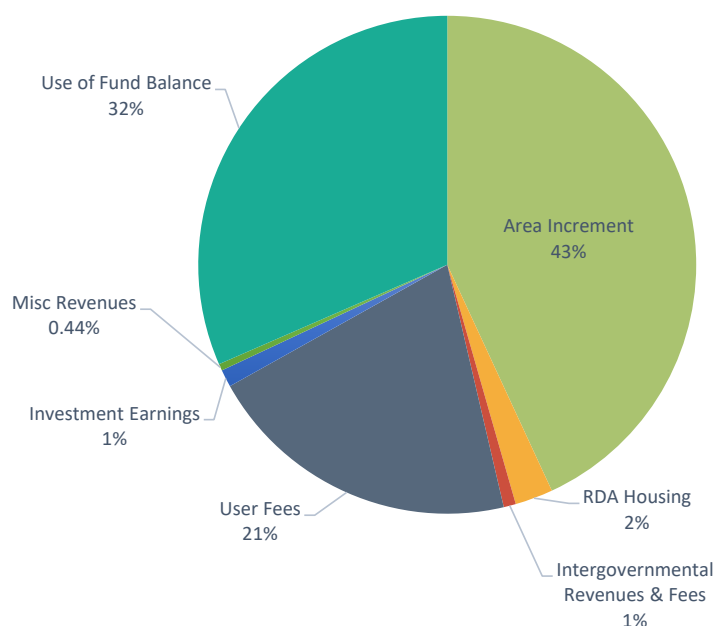


## Special Revenue Fund

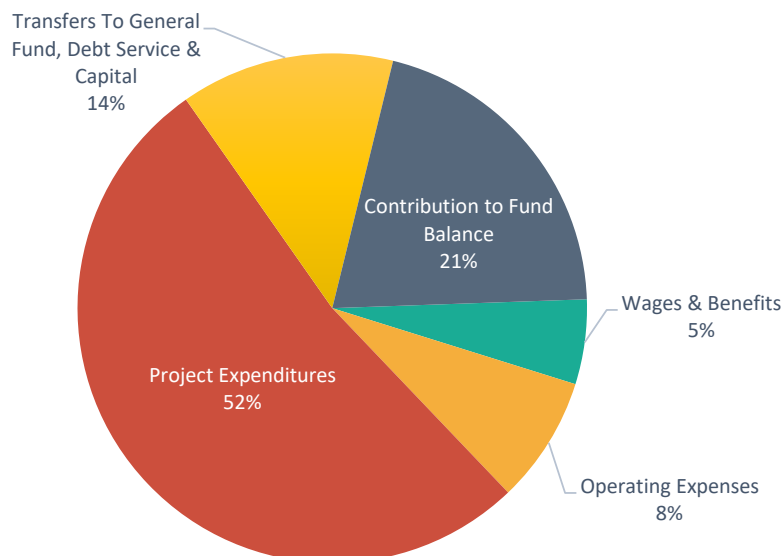
The special revenue funds have an operating budget of \$30 million. Special revenue funds are used to account for

specific revenues that are legally restricted to expenditure for particular purposes. The City's special revenue funds include: RDA, CDBG, IFT & Storm Water.

**Where Money Comes From**  
Special Revenue Funds 2026 Adopted, \$30,337,594



**How Money is Spent**  
Special Revenue Funds 2026 Adopted, \$30,337,594



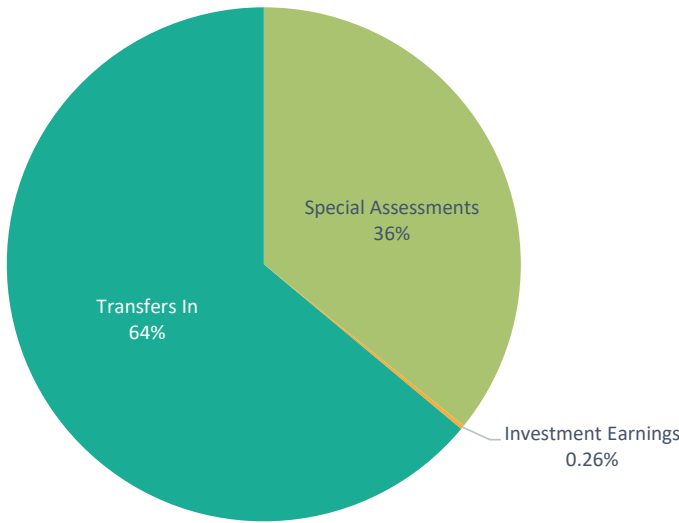


Debt Service Fund

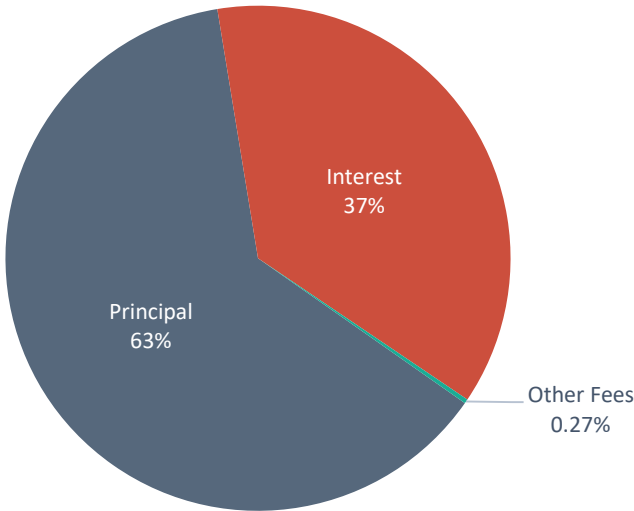
The debt service fund has an operating budget of \$6 million. The debt service fund is used to account for the accumulation of resources and payment of

general government bond principal and interest from governmental resources and special assessment bond principal and interest from special assessment levies when the government is obligated in some manner for the payment.

Where Money Comes From  
Debt Service Funds 2026 Adopted, \$6,020,675



How Money is Spent  
Debt Service Funds 2026 Adopted, \$6,020,675







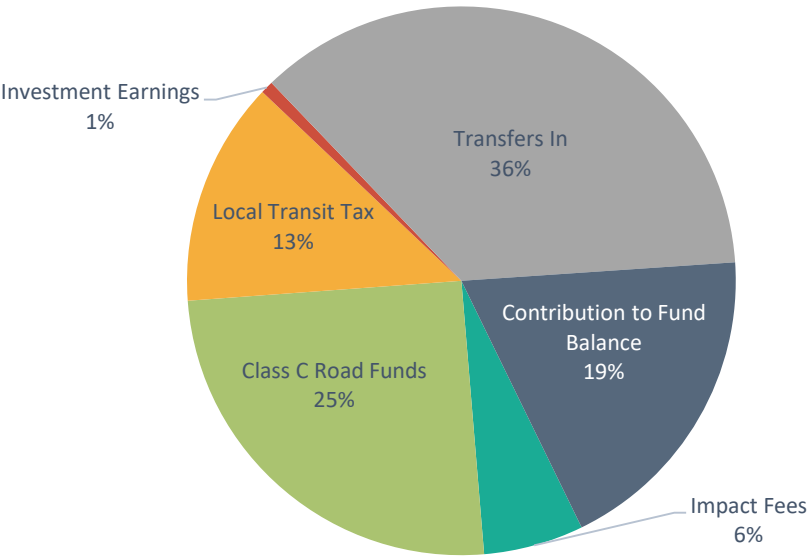
# Budget in Brief

## Capital Projects Fund

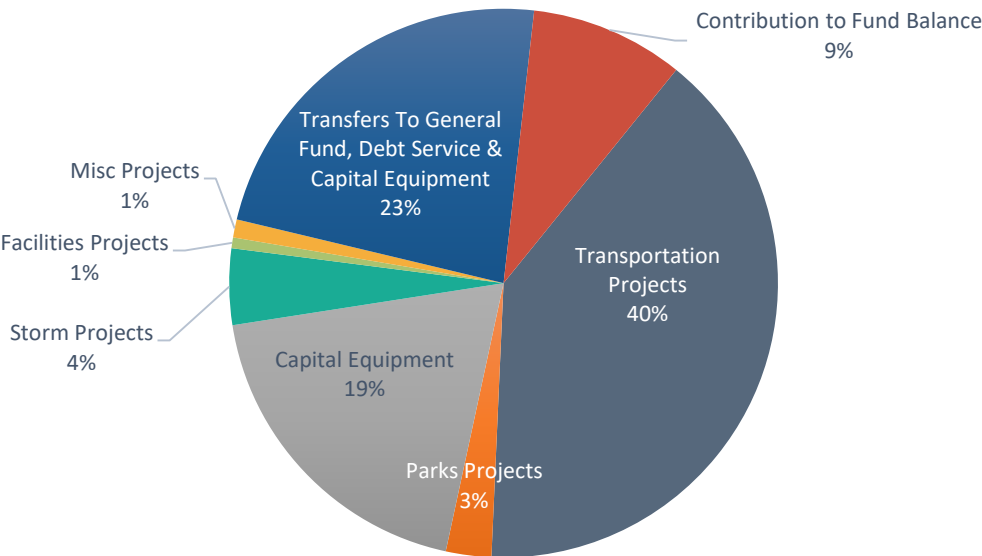
The capital project fund is used to account for new construction, expansion, renovation, or replacement

projects for an existing facility or facilities. It is a fund that helps maintain or improve a City asset, often called infrastructure.

Where Money Comes From  
Capital Projects Fund 2026 Adopted, \$17,375,570



How Money is Spent  
Capital Projects Fund 2026 Adopted, \$17,375,570





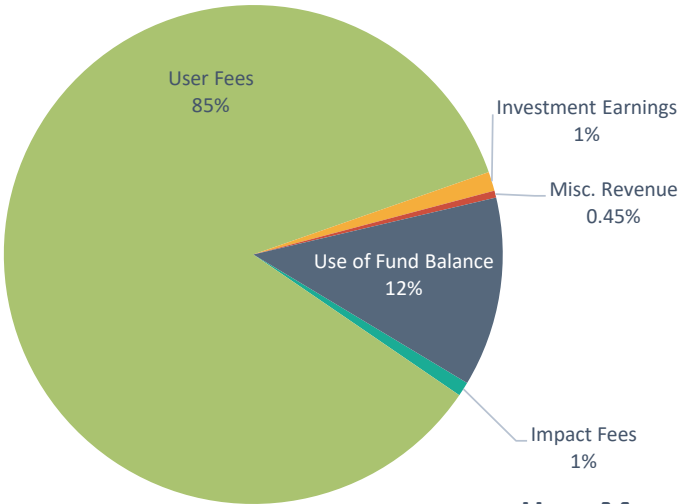
Enterprise Fund

Enterprise funds are expected to be self-supporting and expected to be funded entirely from user fees for services. No tax revenues are used for these activities in the

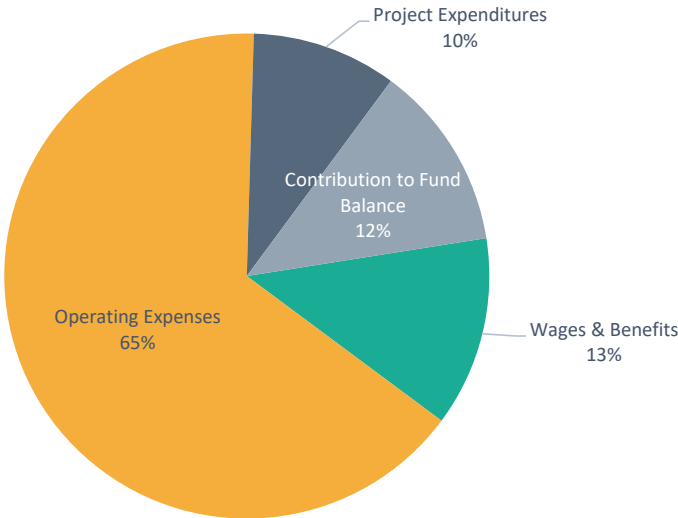
FY 2026 budget. Administrative fees are charged to enterprise fund for general government services. Administrative fees charged for FY 2026 to support general government services total \$4,185,455.

| Fund                 | Amount      |
|----------------------|-------------|
| Water                | \$3,451,422 |
| Sanitation/Recycling | \$724,033   |
| Mulligans            | \$10,000    |

Where Money Comes From  
Enterprise Funds 2026 Adopted, \$37,763,661



How Money is Spent  
Enterprise Funds 2026 Adopted, \$37,761,661





## STAFFING CHANGES

The City has 455 (FTE) employees budgeted in FY 2026. This represents a net increase of one FTE from FY 2025. Funding has been increased to fund the following changes to FTE's:

1.0 new FTE has been added to Finance for FY 2026.

|                                      |            |
|--------------------------------------|------------|
| <b>Total Current FTE</b>             | <b>454</b> |
| Finance (Utility Billing Clerk)      | 1          |
| <b>Total Recommended FTE FY 2026</b> | <b>455</b> |

## SUMMARY OF PERSONNEL APPROPRIATIONS AND POSITIONS BY DEPARTMENT

| <u>Department</u>              | <u>FY 23-24<br/>Actual</u> | <u>FY 24-25<br/>Budget</u> | <u>FY 25-26<br/>Budget</u> | <u>FY 23-24<br/>FTE's</u> | <u>FY 24-25<br/>FTE's</u> | <u>FY 25-26<br/>FTE's</u> |
|--------------------------------|----------------------------|----------------------------|----------------------------|---------------------------|---------------------------|---------------------------|
| <b>General Fund</b>            |                            |                            |                            |                           |                           |                           |
| Executive                      | \$1,945,051                | \$2,238,259                | \$2,265,125                | 6                         | 6                         | 6                         |
| Information Center             | \$450,983                  | \$442,720                  | \$475,934                  | 6                         | 6                         | 6                         |
| Human Resources                | \$793,418                  | \$973,843                  | \$1,012,519                | 4                         | 4                         | 4                         |
| Finance                        | \$3,812,230                | \$4,134,938                | \$4,205,333                | 20                        | 20                        | 21                        |
| City Commerce & Sustainability | \$364,917                  | \$366,171                  | \$367,510                  | 2                         | 2                         | 2                         |
| City Recorder                  | \$339,775                  | \$459,228                  | \$466,344                  | 2                         | 2                         | 2                         |
| Administrative Services        | \$527,593                  | \$540,654                  | \$472,906                  | 3                         | 3                         | 3                         |
| Communications/Media/Marketing | \$465,814                  | \$496,967                  | \$513,100                  | 3                         | 3                         | 3                         |
| Court                          | \$683,735                  | \$753,298                  | \$757,012                  | 5                         | 5                         | 5                         |
| Information Services           | \$2,312,458                | \$2,403,787                | \$2,594,676                | 11                        | 11                        | 11                        |
| Facilities                     | \$1,590,390                | \$1,541,512                | \$1,621,894                | 9                         | 9                         | 9                         |
| Recreation & Event Programs    | \$1,772,903                | \$2,314,575                | \$2,294,696                | 10                        | 13                        | 13                        |
| Seniors                        | \$410,897                  | \$365,987                  | \$368,001                  | 3                         | 3                         | 3                         |
| Building                       | \$1,940,883                | \$1,890,209                | \$1,901,331                | 15                        | 13                        | 13                        |
| Engineering                    | \$3,026,794                | \$3,444,572                | \$3,532,419                | 20                        | 24                        | 24                        |
| Planning                       | \$893,520                  | \$963,105                  | \$976,677                  | 8                         | 7                         | 7                         |
| Fire                           | \$12,343,471               | \$12,940,730               | \$13,354,956               | 92                        | 93                        | 93                        |
| Police                         | \$12,610,694               | \$15,078,729               | \$15,059,498               | 88                        | 92                        | 92                        |
| Public Works Admin             | \$1,110,630                | \$1,243,571                | \$1,348,247                | 8                         | 9                         | 9                         |
| Fleet                          | \$1,600,839                | \$1,618,698                | \$1,614,467                | 6                         | 6                         | 6                         |
| Parks                          | \$4,230,184                | \$4,771,505                | \$4,596,980                | 30                        | 33                        | 33                        |
| Cemetery                       | \$360,788                  | \$440,242                  | \$473,781                  | 3                         | 3                         | 3                         |
| Streetlighting                 | \$463,186                  | \$467,999                  | \$492,095                  | 2                         | 2                         | 2                         |
| Streets                        | \$2,165,691                | \$2,691,363                | \$2,658,432                | 19                        | 22                        | 22                        |
| City Attorney                  | \$1,375,043                | \$1,467,002                | \$1,474,362                | 6                         | 6                         | 6                         |
| <b>Total General Fund</b>      | <b>\$57,591,886</b>        | <b>\$64,049,664</b>        | <b>\$62,467,181</b>        | <b>381</b>                | <b>397</b>                | <b>398</b>                |

# Budget in Brief



| Department                            | FY 23-24<br>Actual   | FY 24-25<br>Budget   | FY 25-26<br>Budget   | FY 23-24<br>FTE's | FY 24-25<br>FTE's | FY 25-26<br>FTE's |
|---------------------------------------|----------------------|----------------------|----------------------|-------------------|-------------------|-------------------|
| <b>Enterprise Fund</b>                |                      |                      |                      |                   |                   |                   |
| Mulligans                             | \$2,321,276          | \$1,847,826          | \$2,003,090          | 7                 | 9                 | 9                 |
| Sanitation                            | \$7,038,825          | \$6,251,853          | \$6,616,994          | 5                 | 5                 | 5                 |
| Water                                 | \$27,214,039         | \$23,214,539         | \$23,941,039         | 25                | 26                | 26                |
| Secondary Water                       | \$963,132            | \$1,839,347          | \$1,312,296          | 3                 | 3                 | 3                 |
| <b>Total Enterprise Funds</b>         | <b>\$37,537,272</b>  | <b>\$33,153,565</b>  | <b>\$33,873,419</b>  | <b>40</b>         | <b>43</b>         | <b>43</b>         |
| <b>Special Revenue Funds</b>          |                      |                      |                      |                   |                   |                   |
| Storm Water                           | \$3,544,642          | \$3,655,594          | \$3,655,594          | 10                | 8                 | 8                 |
| Fire IFT                              | \$2,754,833          | \$2,514,571          | \$1,562,168          | 6                 | 6                 | 6                 |
| <b>Total Special Revenue Funds</b>    | <b>\$6,299,475</b>   | <b>\$6,170,165</b>   | <b>\$5,217,762</b>   | <b>16</b>         | <b>14</b>         | <b>14</b>         |
| <b>Total Full Benefited Employees</b> | <b>\$101,428,633</b> | <b>\$103,373,394</b> | <b>\$101,558,362</b> | <b>437</b>        | <b>454</b>        | <b>455</b>        |

## HOW IS THE BUDGET FUNDED?

### Property Taxes

Polices services and half of Fire services are supported by property tax dollars. The property tax rate for fiscal year 2026 is projected to be around 1.86 per \$1,000 of taxable valuation. It is estimated that a total of \$17,153,345 will be received from property taxes in FY 2026. This represents a decrease of 1.10% from fiscal year 2025.

Property tax increments are also generated within the 5 redevelopment areas. It is estimated that a total of \$5,075,000 will be received from tax increments which will be used to reimburse developer costs for the installation of City infrastructure.

### Other Taxes

Other taxes that the City collects include local option sales tax, transient room tax, cable TV tax, and franchise tax. In 2026, approximately \$25,640,439 will be received in local option sales tax. This is a 3.63% decrease over FY 2025. Of this amount, 30% will fund the remaining fire services, and engineering, planning and parks & recreation. In 2026 approximately \$200,000 will be received in transient room tax, \$405,000 will be received from cable TV tax, \$6,262,707 will be received from franchise

tax, and \$810,000 will be received from motor vehicle tax. All revenues will go towards funding other general government functions namely, executive, legal, finance and human resources.

### Licenses and Permits

Fees from licenses include business, dog, and other miscellaneous. Fees from permits include building, electrical, mechanical, plumbing, refuse hauling, subdivision inspection, animal impoundments, and other miscellaneous. The City estimates \$2,464,729 in licenses and permits in FY 2026.

### Intergovernmental Revenue

Intergovernmental revenues include any money received from Federal and State grants. The city is estimated to receive \$758,000 in Federal and State grants.

### Charges for Services

This includes revenue from charges for services for Water, Storm water, Secondary water, and Mulligans golf course. A 3.5% water usage rate increase has been proposed for the FY 2026 budget. Other charges for services include court fines, cell tower leases, cemetery fees, sales of maps and publications, park use fees, ambulance fees, Recreation



# Budget in Brief

programs, etc. Other charges for services are estimated at \$47,066,165 in FY 2026.

## Special Assessments

Special assessments are an additional tax levied on private property for public improvements that enhance the value of the property. In FY 2026, special assessment revenue is estimated at \$2.1 million.

## Investments

The City invests its idle cash into both public and private investments. Currently the City funds are invested through 1) Public Treasurers Investment Pool, 2) Institutional Liquidity Management and 3) Moreton Asset Management. The primary focus of all governmental and institutional investment is first and foremost the safety and preservation of principal, while also ensuring needed liquidity and achieving reasonable yield. For the fiscal year 2026, the City projects the investment earnings to be \$5,241,728 citywide.

## Miscellaneous Revenue

This category includes internal charges for services, investment earnings, and revenues of a non-recurring nature. Miscellaneous revenues are estimated at \$1,205,636 in FY 2026.

## **ADOPTED CAPITAL IMPROVEMENT PLAN**

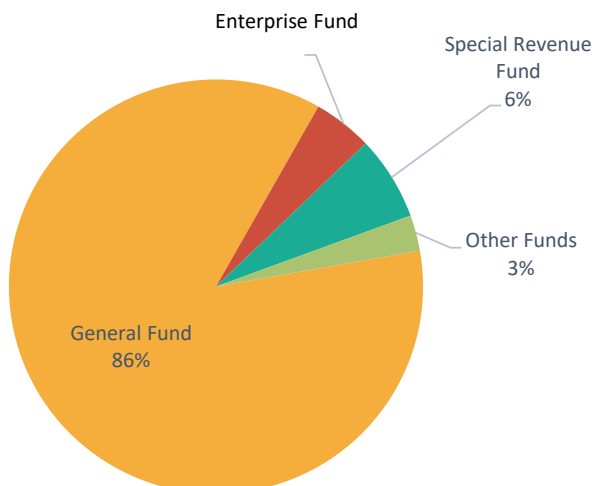
The City of South Jordan's Capital Improvement Plan (CIP) represents the City's five-year plan for capital improvements and totals \$101,301,843. Appropriations of funding are made on an annual basis. The capital budget is therefore the first year of the five-year CIP. The approved capital budget, including Capital Equipment for fiscal year 2026 totals \$11,011,000.

The recommended CIP reflects the City's comprehensive plan and the goals and priorities established by the City Council. Funding available to meet the capital needs for FY 2026 totals \$11,011,000. Approximately \$1.7 million of this will be provided by last year's unspent appropriations. Another funding source representing approximately \$7.8 million of total sources is operating receipts. Operating receipts come from current year revenues and essentially represent the amount of "cash" or pay as you go financing provided by each enterprise operation. There will also be about \$38 million in capital carryovers, reflecting unspent funds from previous fiscal years.

A major focus of the capital budget and capital improvement plan is the maintenance and refurbishment of existing city facilities. To this end, significant resources are dedicated for these types of projects including, Street, Sanitary and Water Improvements.

The following page provides a listing of some of the highlighted projects in the fiscal year 2026 capital budget. (refer to CIP detail page).

## **Investment Earnings**



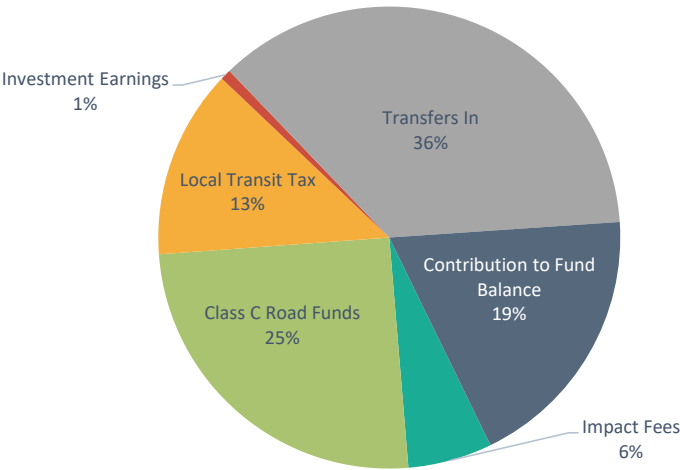




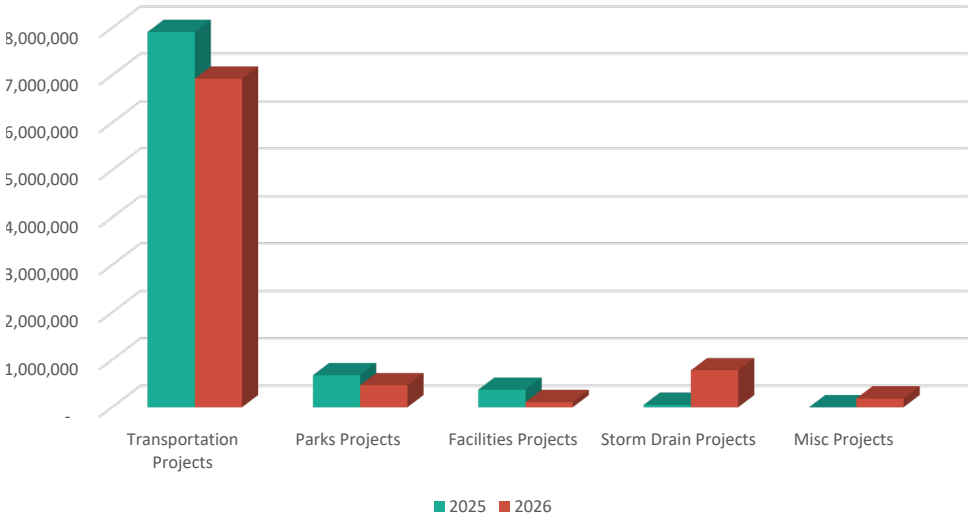
FY 2026 ADOPTED CAPITAL BUDGET HIGHLIGHTS

| FY 2025-2026 CIP Funding |              |
|--------------------------|--------------|
| Transportation Projects  | \$3,871,000  |
| Parks Projects           | \$465,000    |
| Facilities Projects      | \$110,000    |
| Storm Water Projects     | \$780,000    |
| Water Projects           | \$2,455,000  |
| Fleet Equipment          | \$3,330,000  |
| Total                    | \$11,011,000 |

Where Money Comes From



Capital Projects FY 2025 vs FY 2026



# Long-Term Financial Plan



| ALL BUDGETED FUNDS                         |                    |                              |                              |                                |                                |                                |                                |
|--|--------------------|------------------------------|------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
|  | FY 2024<br>Actual  | FY 2025<br>Adopted<br>Budget | FY 2026<br>Adopted<br>Budget | FY 2027<br>Projected<br>Budget | FY 2028<br>Projected<br>Budget | FY 2029<br>Projected<br>Budget | FY 2030<br>Projected<br>Budget |
| <b>REVENUES</b>                            |                    |                              |                              |                                |                                |                                |                                |
| Taxes                                      | \$48,066,890       | \$51,655,559                 | \$50,471,491                 | \$52,995,066                   | \$55,379,843                   | \$57,595,037                   | \$59,898,839                   |
| Licenses & Permits                         | 2,392,468          | 2,505,661                    | 2,464,729                    | 2,489,376                      | 2,514,270                      | 2,539,413                      | 2,564,807                      |
| RDA Areas                                  | 2,312,135          | 13,035,000                   | 13,822,500                   | 10,000,000                     | 9,500,000                      | 8,000,000                      | 7,500,000                      |
| Intergovernmental Revenues                 | 20,785,663         | 7,234,000                    | 7,431,204                    | 7,579,828                      | 7,731,425                      | 7,886,053                      | 8,043,774                      |
| Charges for Services                       | 43,804,777         | 40,611,862                   | 41,417,123                   | 41,831,294                     | 42,249,607                     | 42,672,103                     | 43,098,827                     |
| Fines & Forfeitures                        | 505,069            | 470,000                      | 480,000                      | 482,400                        | 484,812                        | 487,236                        | 489,672                        |
| Special Assessments                        | 1,483,046          | 2,154,175                    | 2,155,675                    | 2,155,675                      | 2,155,675                      | 2,155,675                      | 2,155,675                      |
| Impact Fees                                | 1,325,787          | 1,575,000                    | 1,375,000                    | 1,375,000                      | 1,375,000                      | 1,375,000                      | 1,375,000                      |
| Administration Fees                        | 3,508,823          | 4,967,696                    | 5,649,042                    | 5,705,532                      | 5,762,588                      | 5,820,214                      | 5,878,416                      |
| Investments                                | 5,273,176          | 540,691                      | 741,728                      | 850,000                        | 800,000                        | 750,000                        | 750,000                        |
| Transfers In                               | 34,077,640         | 15,227,389                   | 14,325,816                   | 14,325,816                     | 14,325,816                     | 14,325,816                     | 14,325,816                     |
| Miscellaneous Revenue                      | 11,003,478         | 2,842,570                    | 5,705,636                    | 1,000,000                      | 1,000,000                      | 1,000,000                      | 1,000,000                      |
| <b>Total Revenues</b>                      | <b>174,538,952</b> | <b>142,819,603</b>           | <b>146,039,944</b>           | <b>140,789,988</b>             | <b>143,279,036</b>             | <b>144,606,547</b>             | <b>147,080,823</b>             |
| <b>EXPENDITURES</b>                        |                    |                              |                              |                                |                                |                                |                                |
| Employee Expense                           | 53,049,033         | 59,899,081                   | 59,844,001                   | 64,033,081                     | 68,515,397                     | 73,311,475                     | 78,443,278                     |
| Supplies & Services                        | 31,618,090         | 31,235,266                   | 33,640,340                   | 33,673,980                     | 33,707,654                     | 33,741,362                     | 33,775,103                     |
| Administrative Fees                        | 3,508,823          | 4,967,696                    | 5,649,042                    | 5,654,691                      | 5,660,346                      | 5,666,006                      | 5,671,672                      |
| Debt Service                               | 6,318,328          | 6,013,325                    | 6,020,675                    | 11,162,001                     | 8,434,775                      | 8,222,525                      | 5,998,425                      |
| Capital Outlay & Projects                  | 35,731,219         | 32,880,728                   | 31,342,619                   | 31,342,619                     | 31,342,619                     | 31,342,619                     | 31,342,619                     |
| Transfers Out                              | 33,054,993         | 15,357,768                   | 14,492,230                   | 14,492,230                     | 14,492,230                     | 14,492,230                     | 14,492,230                     |
| <b>Total Expenditures</b>                  | <b>163,280,486</b> | <b>150,353,864</b>           | <b>150,988,907</b>           | <b>160,358,602</b>             | <b>162,153,021</b>             | <b>166,776,217</b>             | <b>169,723,327</b>             |
| Net Increase (Decrease)<br>in Fund Balance | 11,258,466         | (7,534,261)                  | (4,948,963)                  | (19,568,615)                   | (18,873,985)                   | (22,169,670)                   | (22,642,504)                   |
| <b>Beginning Fund Balance</b>              | <b>187,729,028</b> | <b>198,987,494</b>           | <b>191,453,233</b>           | <b>186,504,270</b>             | <b>166,935,655</b>             | <b>148,061,670</b>             | <b>125,892,001</b>             |
| <b>Ending Fund Balance</b>                 | <b>198,987,494</b> | <b>191,453,233</b>           | <b>186,504,270</b>           | <b>166,935,655</b>             | <b>148,061,670</b>             | <b>125,892,001</b>             | <b>103,249,497</b>             |

# Long-Term Financial Plan



| GENERAL FUND                               |                   |                              |                              |                                |                                |                                |                                |
|--|-------------------|------------------------------|------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
|  | FY 2024<br>Actual | FY 2025<br>Adopted<br>Budget | FY 2026<br>Adopted<br>Budget | FY 2027<br>Projected<br>Budget | FY 2028<br>Projected<br>Budget | FY 2029<br>Projected<br>Budget | FY 2030<br>Projected<br>Budget |
| <b>REVENUES</b>                            |                   |                              |                              |                                |                                |                                |                                |
| Taxes                                      | \$48,066,890      | \$51,655,559                 | \$50,471,491                 | \$52,995,066                   | \$55,379,843                   | \$57,595,037                   | \$59,898,839                   |
| Licenses & Permits                         | 2,392,468         | 2,505,660                    | 2,464,729                    | 2,563,318                      | 2,665,851                      | 2,772,485                      | 2,883,384                      |
| Intergovernmental Revenues                 | 672,088           | 523,000                      | 518,000                      | 543,900                        | 571,095                        | 599,650                        | 629,632                        |
| Charges for Services                       | 5,542,845         | 3,451,612                    | 3,661,550                    | 3,734,781                      | 3,809,477                      | 3,885,666                      | 3,963,379                      |
| Fines & Forfeitures                        | 505,069           | 470,000                      | 480,000                      | 482,400                        | 484,812                        | 487,236                        | 489,672                        |
| Administration Fees                        | 3,508,823         | 4,967,696                    | 5,649,042                    | 5,677,287                      | 5,705,674                      | 5,734,202                      | 5,762,873                      |
| Investments                                | 56,854            | 10,001                       | 10,000                       | 10,050                         | 10,100                         | 10,151                         | 10,202                         |
| Transfers In                               | 1,039,705         | 1,315,456                    | 1,375,000                    | 507,869                        | 507,869                        | 507,869                        | 507,869                        |
| Miscellaneous Revenue                      | 6,717,856         | 2,566,000                    | 4,563,000                    | 4,585,815                      | 4,608,744                      | 4,631,788                      | 4,654,947                      |
| <b>Total Revenues</b>                      | <b>68,502,598</b> | <b>67,464,984</b>            | <b>69,192,812</b>            | <b>71,100,486</b>              | <b>73,743,465</b>              | <b>76,224,084</b>              | <b>78,800,797</b>              |
| <b>EXPENDITURES</b>                        |                   |                              |                              |                                |                                |                                |                                |
| Employee Expense                           | 46,936,487        | 53,131,304                   | 53,460,067                   | 55,063,869                     | 56,715,785                     | 60,118,732                     | 62,222,888                     |
| Supplies & Services                        | 10,788,199        | 11,169,879                   | 12,165,003                   | 12,286,653                     | 12,409,520                     | 12,533,615                     | 12,658,951                     |
| Transfers Out                              | 9,166,944         | 3,163,801                    | 3,567,742                    | 3,000,000                      | 3,000,000                      | 3,000,000                      | 3,000,000                      |
| <b>Total Expenditures</b>                  | <b>66,891,630</b> | <b>67,464,984</b>            | <b>69,192,812</b>            | <b>70,350,522</b>              | <b>72,125,305</b>              | <b>75,652,347</b>              | <b>77,881,839</b>              |
| Net Increase (Decrease)<br>in Fund Balance | 1,610,970         | -                            | -                            | 749,964                        | 1,618,160                      | 571,737                        | 918,959                        |
| <b>Beginning Fund Balance</b>              | <b>19,027,972</b> | <b>20,638,942</b>            | <b>20,638,942</b>            | <b>20,638,942</b>              | <b>21,388,906</b>              | <b>23,007,066</b>              | <b>23,578,803</b>              |
| <b>Ending Fund Balance</b>                 | <b>20,638,942</b> | <b>20,638,942</b>            | <b>20,638,942</b>            | <b>21,388,906</b>              | <b>23,007,066</b>              | <b>23,578,803</b>              | <b>24,497,792</b>              |



## WHY

Long term financial planning is the process of aligning financial capacity with long term service objectives. Financial planning uses forecasts to provide insight into future financial capacity so that strategies can be developed to achieve long term sustainability in light of the government's service objectives and financial challenges.

## EFFECT ON THE BUDGET AND BUDGET PROCESS

City revenues are not keeping up with inflationary costs; specifically the property tax rates are not keeping up with inflation or increases in valuation. Based on the State law, property tax rate will generate the same amount of revenues as the previous year plus any new growth. A truth in taxation, which requires a public hearing is required to increase the certified tax rate. Additionally, the State legislature passed a new law exempting mining and manufacturing industries from paying sales tax on equipment that is used in their business. The City is facing increased costs in areas such as health insurance and increasing technology. Investments in equipment and City infrastructure are needed, but funding is limited.

## ASSUMPTIONS

The baseline revenues and expenditures are based on the FY 2024 revised budget as well as the projected growth. General fund revenues other than property taxes are projected based on previous five year trend and forecasted growth which is projected to be at 7% each year. All personal services costs are increased by 4% each year. Capital projects are based on the resources available to support the City's five-year Capital Improvement Program. The City maintains a "pay as you go" strategy for capital projects. Over the last five years, average unspent money from General Fund operations totaled approximately \$2 million dollars. This combined with gas tax and impact fees will allow the City to continue funding maintenance as well as small infrastructure projects.

## LINKING TO STRATEGIC GOALS

The City Council goals and priorities form the foundation for long-range financial planning, including five-year revenue and expenditure projections. The annually updated Council goals and priorities, in conjunction with the comprehensive plan, outline the City's vision for the future. Departments tie activities and programs to the Council goals and priorities, which are then linked to performance measures to help evaluate progress made toward achieving the goals and priorities, and also provides a format for evaluating expenditure and revenue patterns impacting the desired progress.



Key Fiscal Management Practices are policy statements that provide a sense of the budgetary environment. Governmental budgeting is the process used to allocate financial resources to public services and projects. Budgeting helps policy makers set goals, assists program managers and Department Directors to improve organizational performance, and ensures that both the elected and appointed officials are accountable to the public.

The following formal policy statements are presented as principles that will govern the budget, accounting, and financial reporting for Fiscal Year 2026.

**Compliance with Fiscal Standards:** The City of South Jordan budget process complies with the Utah Fiscal Procedures Act and Generally Accepted Accounting Principles (GAAP). The City will seek to again qualify for the annual Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting and the Distinguished Budget Presentation Award Program.

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

**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.

**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 City Council-determined service levels. A proposed operating budget for the following fiscal year shall be prepared and

presented to the City Council by the first week in February to be adopted as early as the first week in May but no later than the statutory deadline of June 30 of each year.

**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 that would result in a budget imbalance 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.

**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.

**Revenue Projection:** All revenue forecasts shall be conservative meaning it will be slightly underestimated to reduce the probability of a revenue shortfall. Previous year trends, current economic conditions, and City population will be guiding factors in forecasting revenues.

**Revenue Diversification:** An over dependence on any one source of funding to provide services will be minimized wherever practical. Annual review of fees and available funding sources will occur during the budget process.

**Revenue Stabilization Reserves:** The City of South Jordan will maintain a revenue stabilization reserve at a level equal to the maximum permitted by law, which is





currently 35% of the General Fund budgeted revenues as established by law. Any funds in excess of this maximum will be available for capital projects and/or “one-time only” General Fund expenditures, as approved by the City Council.

**One Time Revenues:** The City of South Jordan will utilize one time or temporary funds to obtain capital assets or to make other nonrecurring purchases. The City will avoid using temporary revenues to fund on-going services.

**Debt:** The City will not issue debt obligations or use debt proceeds to finance current operations. The City will utilize debt obligations only for acquisition, construction or remodeling of capital improvements projects that cannot be funded from current revenue sources or in such cases wherein it is more equitable to the users of the project to finance the project over its useful life. The City will approach debt cautiously and manage its debt well below debt limits as outlined by Utah State Law and City Council direction.

**Capital Improvement Plan:** The City has developed a five-year capital improvement plan which is updated yearly in order to anticipate long term capital needs. The five-year capital includes elements from the various Master Plans adopted by the City Council. The capital improvement plan helps establish staff capital improvement priorities for City Council consideration and supports the forecasting and anticipation of future year expenditures.

**Capital Needs Financing:** The City of South Jordan will, where possible, and in accordance with the adopted Capital Improvement Plan, Capital Facility Plans, and approved Master Plans, employ pay-as-you-go financing to save interest expenditures, preserve debt capacity for future borrowing, and avoid encumbering future budgets with mandatory debt service expenditures. Exceptions to this practice will be for capital expenditures which are determined by the City Council to be time sensitive for purposes of public health, safety, welfare, or for economic gain.

**Capital Expenditures:** All capital projects planned and budgeted for in any given fiscal year will have funding identified and proven to be available. This means that projects are only undertaken with funding already secured.

**Fees:** The City Council shall review fees annually to assure that fees reflect the targeted level of cost recovery.

**Enterprise Funds:** In general, Enterprise Funds should be self-supporting if:

- the benefits largely accrue to the users of the service,
- collecting 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.
- Each enterprise fund budget shall be balanced where operating revenues are equal to, or exceed, operating expenditures.

**Inter-Fund Borrowing / Transactions Defined:** Transfers between funds are justified in limited situations:

- Percentage transfers to the General Fund are justified as returns on investments or as overhead charges assessed to the enterprise activity for the indirect costs incurred by the General Fund in administering the activity.
- Inter-Fund 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.
- Inter-fund transactions that do occur shall be clearly identified and monitored for settlement.
- Inter-Fund Borrowing / Transactions Policies: Administrative fees charged by the General Fund to the City’s enterprise funds will be charged based on direct and allocated costs. These fees will be reviewed and adjusted annually during the budget process.
- Inter-fund borrowing shall only occur in an emergency status situation where reserves are insufficient to meet projected needs. Inter-fund borrowing must be approved by the City Council by Resolution.



- Inter-fund transfers will only occur once per funding source and must be identified as to the specific purpose of the expenditure. No transfers shall be made as a contribution to a fund balance, which has not been earmarked for a specific project.
- Inter-fund transfers shall have a set timeline for remittance to the fund from which funds are transferred.

**Compensation Committee:** Employee compensation is the City’s most significant expense. By resolution, the City has established a Compensation Committee, with Council, management, and citizen members tasked with annually reviewing employee pay and benefits. After consideration of costs, market conditions, recruitment, retention and sustainability, the Committee is charged with making specific recommendations to the entire Council in a collaborative process, early in the budget cycle.

**Risk Management:** The City operates a risk management and loss prevention program to minimize losses and injuries. The City is self-insured and appropriately finances and insures the cost of claims, injuries and losses.

#### **Budget Adjustments:**

- Budget transfers (non-personnel related) between accounts within a department budget requires the Department Director’s authorization.
- Budget transfers between departments, but within the same fund, requires both Department Directors authorization.
- Budget transfers between funds require City Council approval which is obtained through the budget amendment process.

**Budget Oversight:** The Budget Officer has authority to move line items to a “frozen appropriation” status or seek appropriate cuts if revenues fail to keep pace with projections, after consultation with the City Council and consideration of the actions proposed on the Wages and Benefits, Operations, and Capital Expenditures spending ratio. No project requiring funding shall be approved by the City Council unless funding has been identified and

proven available.

**Priority Based Budgeting:** A priority-driven budget process allocates resources based on how effectively a program or service achieves strategic priorities, goals and objectives that are of greatest value to the community. South Jordan City implemented this philosophy in FY 2015-16, by first, identifying the communities most important strategic priorities; and then, through a collaborative, evidence-based process ranked programs or services according to how well they align with the priorities and then allocated funding in accordance with the ranking.

**Financial Reporting and Monitoring:** The Finance Department will provide monthly financial reports reflecting the operations of individual funds. Such reports contain information by which City Management can manage city departments and services effectively. These reports are in part designed to alert impending short falls in revenues or overruns in expenditures. The City will monitor revenues against expenditures.

**Audit Committee:** The Audit Committee is responsible for the selection of an independent auditing firm and management of the auditing and reporting process.

**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. The selection of the Auditor and management of the auditing and reporting process will be directed by the City’s Audit Committee.



The revenue section provides basic information about the revenue sources for the City that exceed \$10,000. Revenues are forecasted primarily using trend analysis. Other factors such as population growth and the City's general plan are also used.

The city revenues in this section are generally organized by:

- a. State Authorized Revenues
- b. Franchise Fees
- c. Charges for Services
- d. Other Miscellaneous Revenues
- e. Other Funds

The revenues include:

- Property Tax
- Sales & Use Tax
- Energy Sales & Use Franchise Tax
- Telecommunications License Tax
- Transient Room Tax
- Cable Television Franchise Tax
- Water Fund
- Secondary Water Fund
- Sanitation Fund
- Recycling Fund
- Mulligans
- Self Insurance Fund
- Storm Water Fund
- RDA
- RDA Housing
- CDA
- CDBG
- Fines & Forfeitures

Each revenue source includes the following information (when applicable):

- Description
- Fund Number
- Responsible Department
- Current Formula
- Current Rate
- Method Received
- Authorized Uses
- Revenue History & Projections

Sources of information for the revenue sources include: adopted budgets and related financial statements, South Jordan City Code, Utah State Code, and the Utah State Tax Commission.

For complete fee schedule 197-213.



Description

Property Tax is an Ad Valorem Tax levied against the taxable value of property. The rate is applied to the most recent taxable assessed value. Taxable assessed value equals total assessed value less allowable exemptions.

Property Tax is South Jordan City’s second largest source of revenue, accounting for approximately 23% of general fund revenue. Relevant factors in the preliminary property tax forecast include changes to the certified tax rate, property value appreciation, or depreciation, and new growth.

In order to understand property tax in Utah, it is necessary to understand a section of Utah State 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, a rate that will generate the same amount of revenue as the previous year plus any new growth. The certified tax rate does not provide for additional tax revenue due to increased valuation of existing property. If the city chooses to adopt a tax rate higher than the certified rate, state law has very specific requirements for newspaper advertisements and public hearings from which the name “truth in taxation” is derived.

For FY 2024-2025, the City accepted the certified tax rate set by the county in order to maintain a stable balance of revenues and to compensate for the increased cost of providing service to South Jordan residents. As illustrated in the Property Tax Comparison chart at the bottom of the

page, South Jordan’s property tax rate is comparable to other cities in the Salt Lake County.

Fund/Object

- Property Tax - Current: 100-400000
- Property Tax - Delinquent: 100-403000
- Property Tax - Green Belt: 100-404000

Department

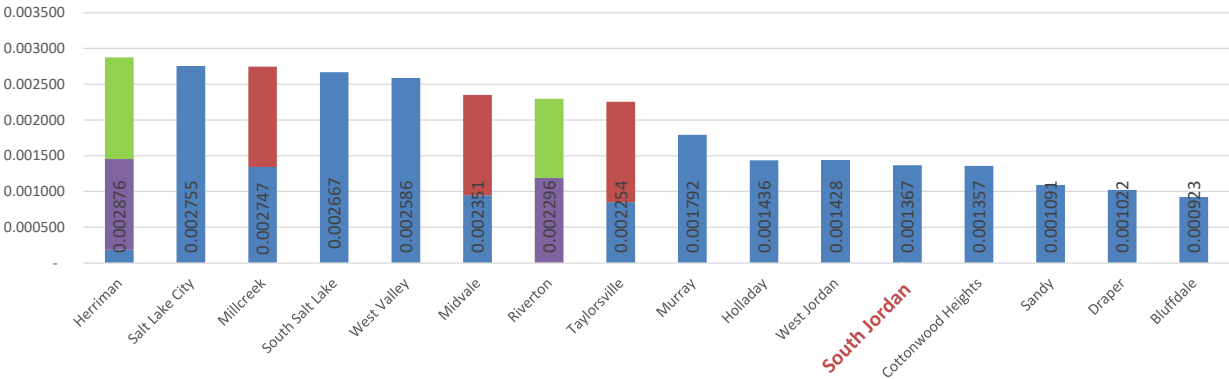
Finance

10-6-133  
Maximum tax rate allowed per \$1 taxable value: .007

Definition:  
  
Ad valorem is Latin for “according to value”. An ad valorem tax is assessed on real and personal property located within city limits, based on the value of the property.

45% exempt on primary resident.

Property Tax Comparison - Tax Year 2024



Comparative Rates Based on the Total Cost of Providing Municipal Services

Data Provided by Utah Tax Commission      ■ Municipal Rate   ■ UFA   ■ Fire Enforcement   ■ Safety Enforcement



# Revenue Source Detail

### Current Formula

Revenue Neutral

Previous Year's Budgeted Revenues

Current Year's Adjusted Taxable Value

less New Growth

### Current Rate

The current (FY 24-25) property tax rate in South Jordan is 0.001367.

### Method Received

The Salt Lake County Treasurer distributes revenues to South Jordan City on a monthly basis.

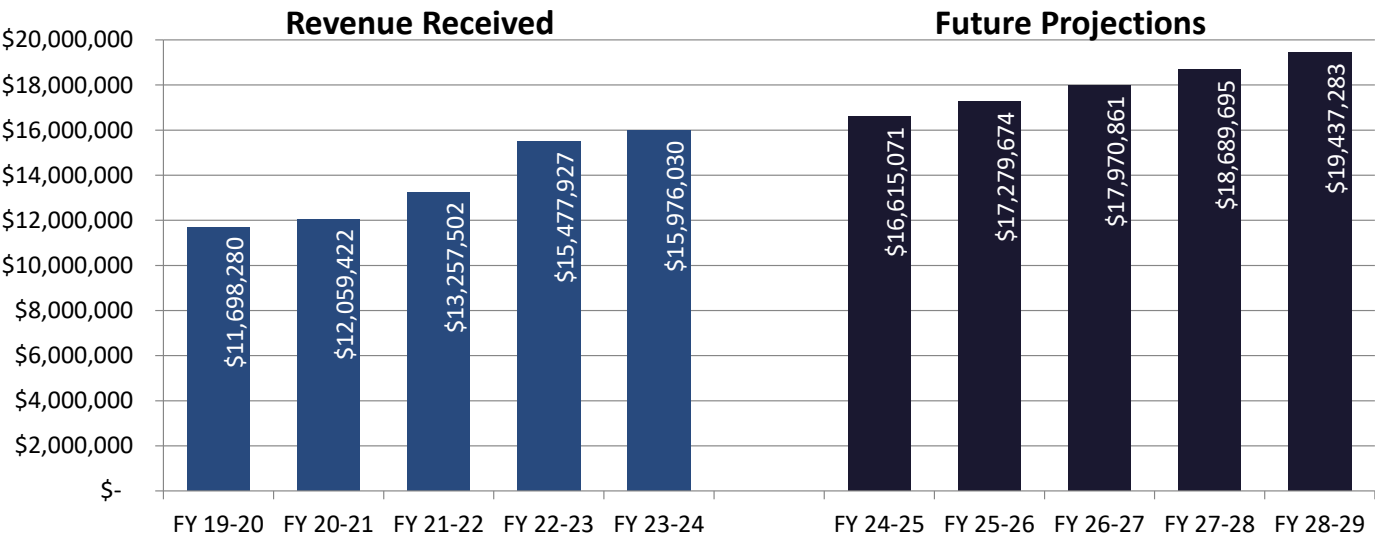
### Authorized Uses

General fund, unrestricted.

### Taxing Entity Allocation of Property Tax (rate as of 2024):

| Organization             | % Of Total Mill Levy |
|--------------------------|----------------------|
| Mosquito Abatement       | .09%                 |
| South Valley Sewer       | 1.95%                |
| Jordan Valley Water      | 3.35%                |
| Central Utah Water       | 4.18%                |
| Salt Lake County Library | 4.66%                |
| Salt Lake County         | 13.54%               |
| <b>South Jordan City</b> | <b>14.28%</b>        |
| State Basic School       | 14.70%               |
| Jordan School District   | 40.23%               |

## Collection History & Future Projections



Summary

Sales tax in SL County is a consumption tax imposed on the sale of goods and services purchased at the retail level. The tax is collected and remitted by businesses/retailers on a regular basis.

Sales tax is the largest revenue source for the City of South Jordan, making up approximately 27% of the overall general fund revenues. Sales tax revenues are forecasted utilizing existing collection trends, state budget forecasts, and other economic data which may influence the level of sales within the city.

Change in population is one factor that currently influences the distribution of sales tax revenue in South Jordan City. From the 2000 census to the 2010 census, population growth in South Jordan (71%) far exceeded the population vs Utah State as a whole (29%). This population growth resulted in South Jordan receiving a larger amount of tax revenue, as the Utah State Tax Commission uses new population estimates to distribute sales tax revenue.

Fund/Object

100-406000

Department

Finance

Current Rate

As of April 1, 2019, the sales tax rate in South Jordan City is 7.25%.

As of January 1, 2014, the statewide grocery food sales tax rate is 3%. (This tax applies to all non-prepared food purchases)

Rate Breakdown

Sales Tax (7.25%)

1.00% local option\*

\*Of the local option tax collected (1%), 50% is distributed to the city. The remaining 50% is collected into a statewide pool and then allocated to each local jurisdiction based

on each city’s population as a percentage of statewide population.

4.85% State of Utah

0.55% Mass Transit

0.50% Salt Lake County

0.25% Transportation Infrastructure

0.10% Zoo, Arts, and Parks (ZAP)

Food Tax Allocation Breakdown (3%)

1.75% State of Utah

1% Local Option

.25% County Option

Collection/Distribution

Funds are collected and distributed by the Utah State Tax Commission on a monthly basis.

Authorized Uses

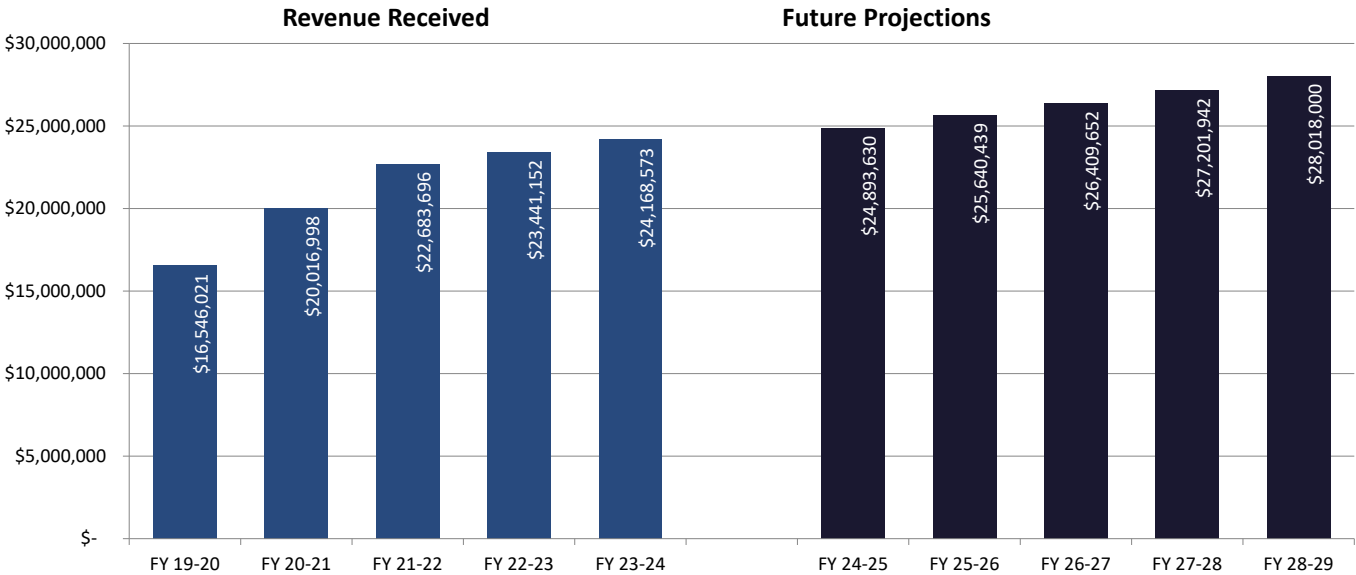
The City Council appropriates sales tax revenues to the general fund.





# Revenue Source Detail

## Collection History & Future Projections



Forecasted future growth is estimated using census data and information supplied by the City Commerce, Development Services, and Planning departments, the City Council, and various committees.



### Summary

Franchise Fees are levied on the electric and gas utilities that operate within the City’s geographical boundaries, based on state statute. Energy Sales & Use tax has a maximum allowable rate of 6%. Dominion Energy and PacifiCorp as of July 1, 2018 will remit a monthly collection of 6%.

### Method Received

The Electric and Natural Gas Utilities tax is remitted to the city by Dominion Energy & PacifiCorp on a monthly basis.

### Authorized Uses

General Fund, unrestricted.

### Fund/Object

100-408000

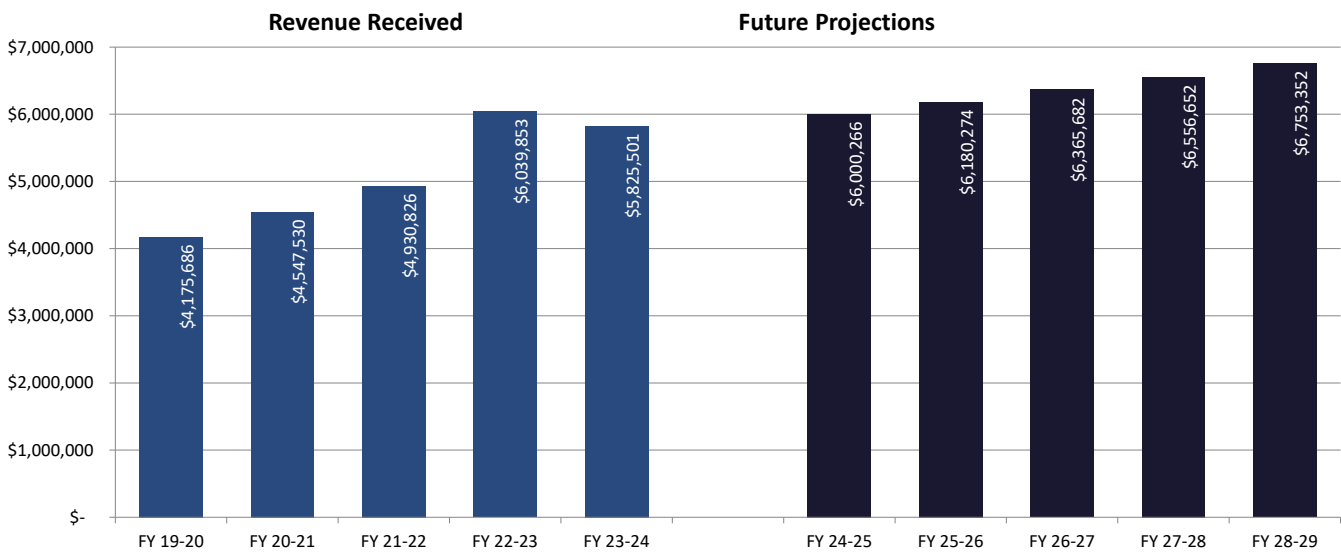
### Department

Finance

### Current Rate

As of FY 24-25, 6% of revenue earned in South Jordan goes to the City.

## Collection History & Future Projections





# Revenue Source Detail

## Telecommunications Tax

### Summary

A business providing telecommunication services is required to have a Telecommunication Franchise Agreement with the City. These agreements ensure the collection of the tax.

### Method Received

The Telecommunications Services Fee is distributed to the City by the Utah State Tax Commission on a monthly basis.

### Fund/Object

100-409000

### Authorized Uses

General Fund, unrestricted.

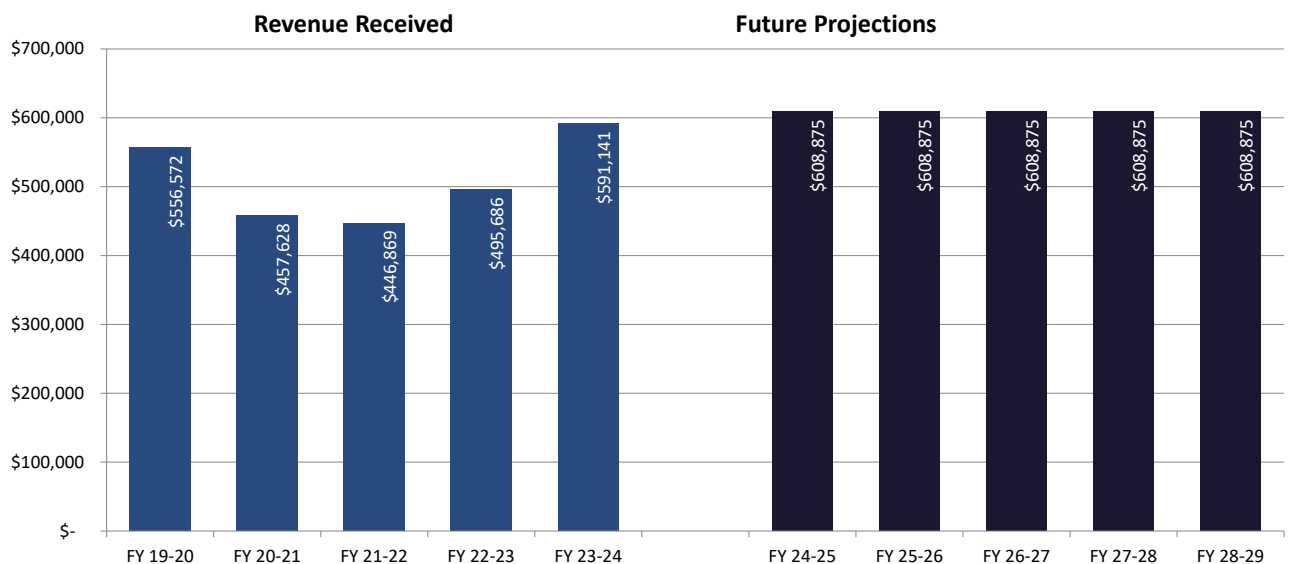
### Department

Finance

### Current Rate

As of FY 24-25, 3.5% of revenue earned from land line and cellular services in South Jordan goes to the City.

## Collection History & Future Projections



Summary

Transient room Tax (TRT) is a tax imposed by a county, city or town to rent temporary lodging for stays of less than 30 consecutive days at the following locations:

- Hotels
- Motels
- Inns
- Trailer courts
- Campgrounds
- Tourist homes
- Similar accommodations

TRT is charged in addition to sales and other applicable taxes.

Fund/Object

100-401101

Department

Finance

Current Rate

As of FY 24-25, the current rate collected by South Jordan City is 1%.

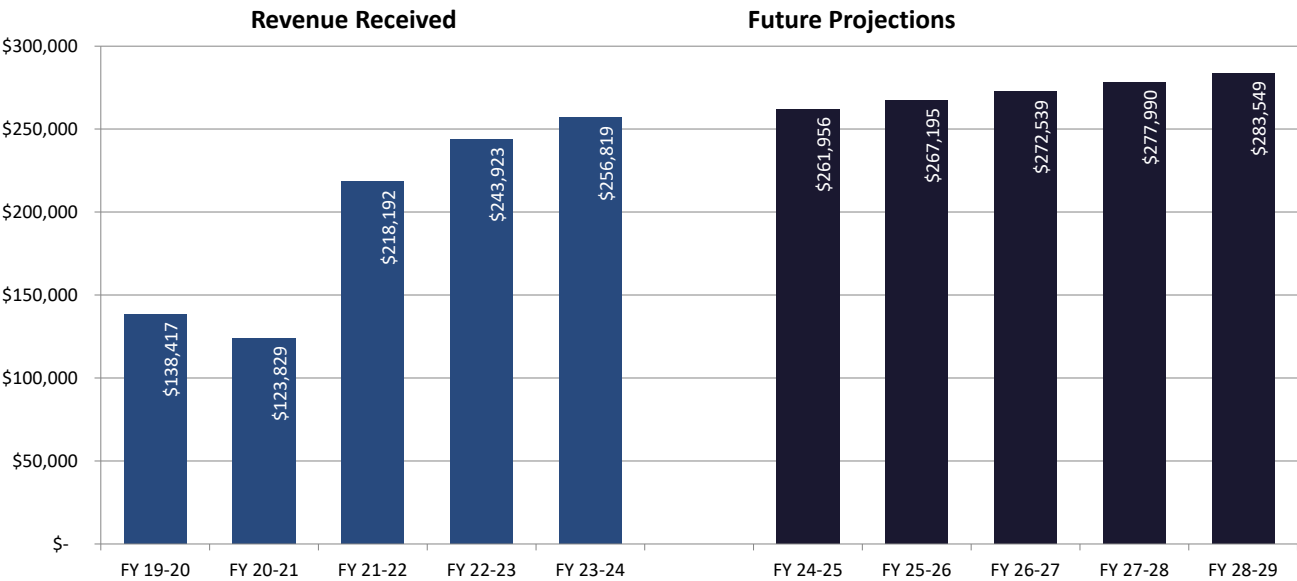
Method Received

Revenues are collected by the Utah State Tax Commission and distributed to the City on a monthly basis.

Authorized Uses

General Fund, unrestricted.

Collection History & Future Projections





# Revenue Source Detail

## Cable Television Franchise Tax

### Summary

Any entity in South Jordan providing cable television services is subject to this tax. As of FY 24-25, the only two entities that provide this service are Century Link and Comcast.

### Fund/Object

100-401100

### Department

Finance

### Current Rate

As of FY 24-25, the current rate is 5%.

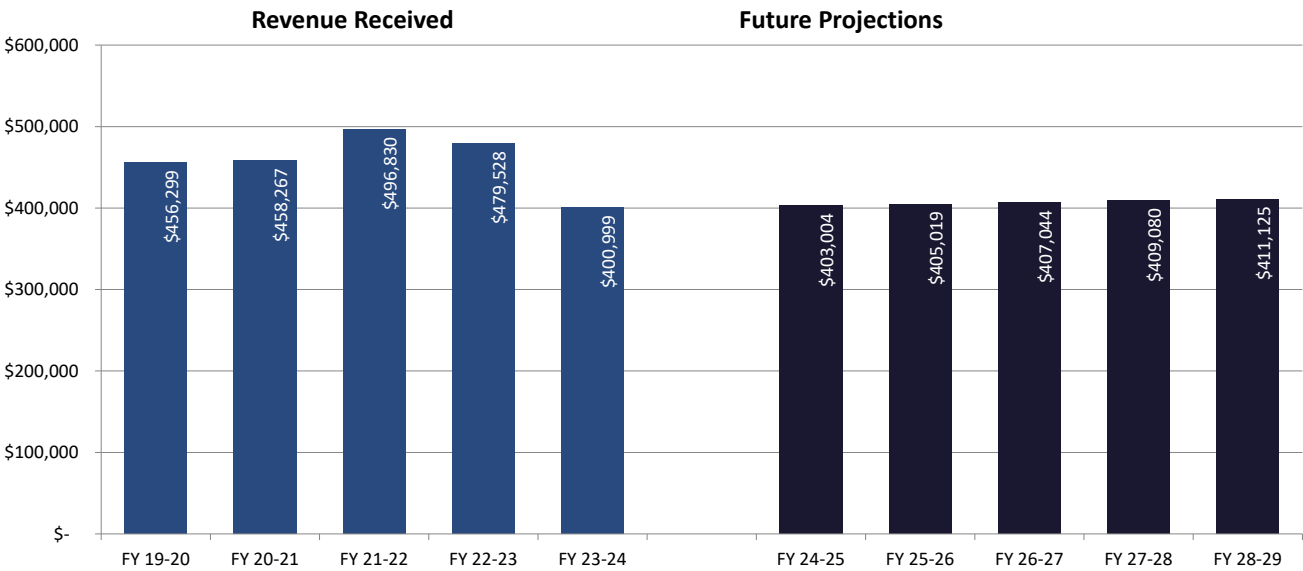
### Method Received

Comcast and Century Link collect and remit the 5% fee to the city on a quarterly basis.

### Authorized Uses

General fund, unrestricted.

## Collection History & Future Projections





Summary

Fines and forfeitures primarily originate from the City court, and include traffic school, small claims related fees, expungement, certified copies of documents, and records fees.

Department

Court

Fund/Object

100-100-440000

Method Received

Traffic citations and other fines & fees are paid by the individual and are collected by the municipal court.

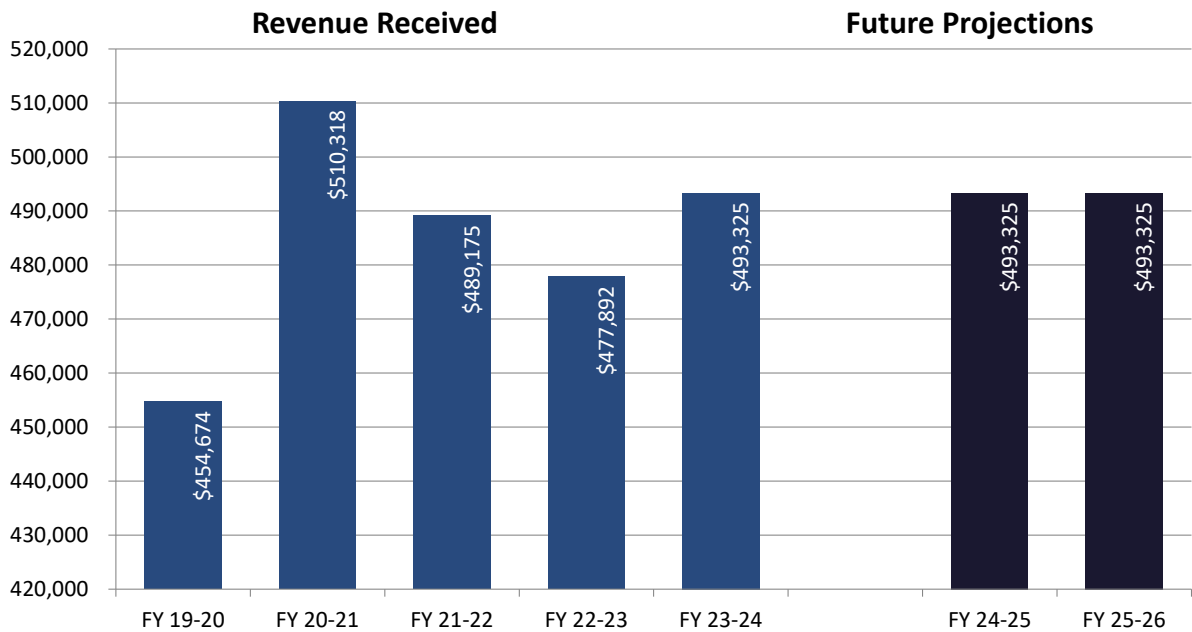
Authorized Uses

General Fund, unrestricted.

Fee Schedule

For the complete fee schedule, see pages 197-213.

## Collection History & Future Projections





# Revenue Source Detail

## Licenses & Permits

### Summary

Licenses and permits are fees collected to provide the respective service. Licenses are collected for building permits, sign permits, special events, and road cuts. License fees are collected for dog licenses, solid waste fees, and business licenses.

### Departments

Building, City Commerce, Administrative Services, Engineering, Planning & Zoning, Animal Control, Finance

### Current Rate

Fees vary. For the complete fee schedule, see pages 197-213.

### Method Received

Permit & License fees are collected by the City as permits are applied for.

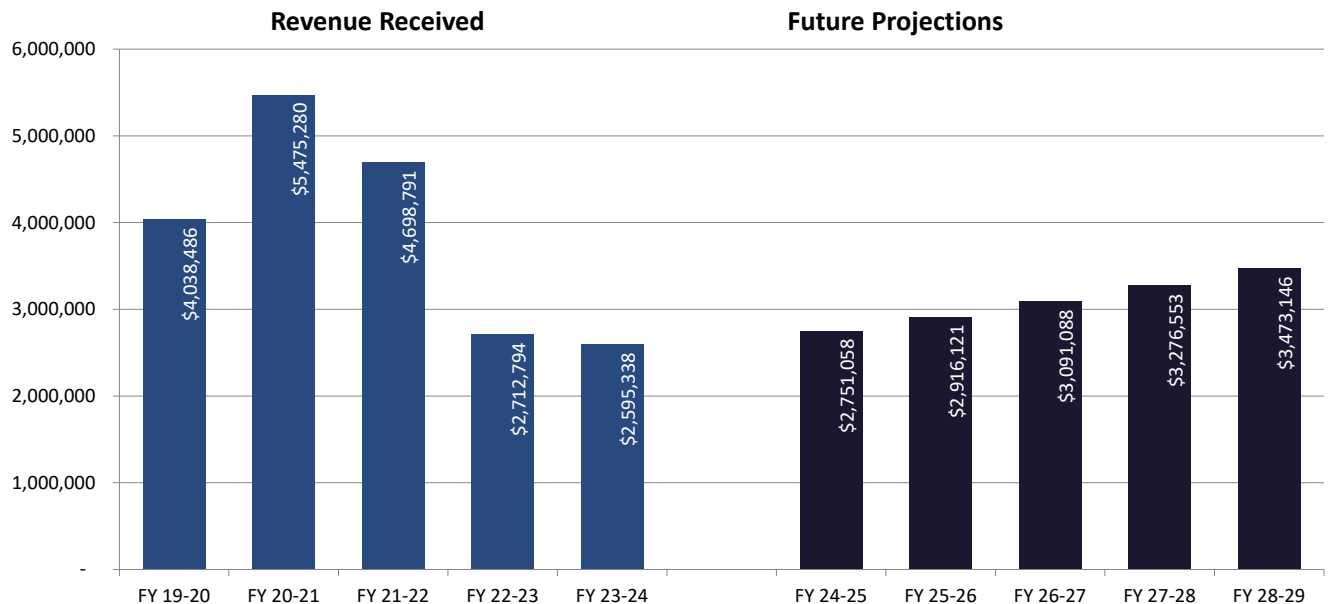
### Authorized Uses

General Fund, unrestricted.

### Fund/Object

- 100-416000 - Fire Department Permits
- 100-412000 - Business Licenses
- 100-413000 - Special Events Permits
- 100-414000 - Road Cut Permits
- 100-418000 - Dog Licenses
- 100-417000 - Solid Waste License Fee
- 100420-410000 - Building Permits
- 100420-411000 - Electrical, Plumbing, & Mechanical Permits
- 100420-415000 - Sign Permits
- 100400-431400 - Plan Check Fees

## Collection History & Future Projections





Summary

The city collects a variety of fees for services rendered. Examples of these include cemetery fees, ambulance fees, leases, and a variety of Development Services fees.

Departments

Engineering, Building, Planning & Zoning, Finance, Fire Department, Cemetery, Animal Control, Police, Parks

Fund/Object

- 100-431300 - RMP Connection Fee
- 100-437050 - Miscellaneous Fees
- 100-437030 - Maps & Publication Fees
- 100-437040 - Cell Tower Lease
- 100-430000 - Ambulance Fee
- 100-433000 - Burial Fees
- 100-433100 - Plot Fees
- 100-433200 - Perpetual Care
- 100-430300 - Animal Control Impound Fee

- 100-430200 - False Alarm Charges
- 100-433300 - Park Use Fees
- 100420-431000 - Engineering Fees
- 100420-431200 - After Hours Inspection Fees
- 100400-431700 - Zoning & Subdivision Fees

Method Received

Collected by the City through various methods specific to the fund.

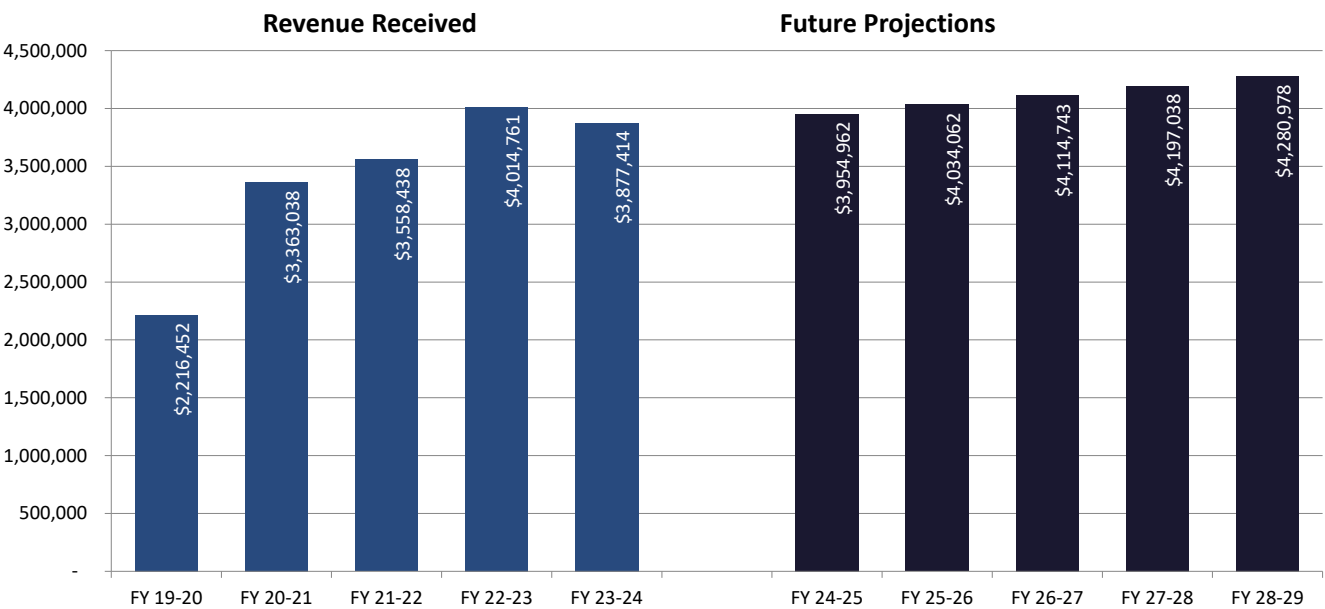
Authorized Uses

General Fund, unrestricted.

Fee Schedule

For the complete fee schedule, see pages 197-213.

Collection History & Future Projections





# Revenue Source Detail

## Summary

The Water division provides safe and high quality water with sufficient pressure and at flow rates that exceed state standards. This is accomplished through compliance, state standards sampling, system upgrades, quick response to resident concerns and system failures, and continuous monitoring of tanks and delivery points.

## Primary Activities

- Proactive and reactive maintenance of 469 miles of pipe, 25,851 water connections, and 4,227 fire hydrants.
- Endure uninterrupted quality supply from all connections.
- Water distribution and pressure management.
- Water system compliance with all applicable State and Federal laws and requirements.

## Method Received

Water Bills are sent out monthly and paid by the resident.

## Authorized Uses

All collected funds are restricted to use within the Water Fund.

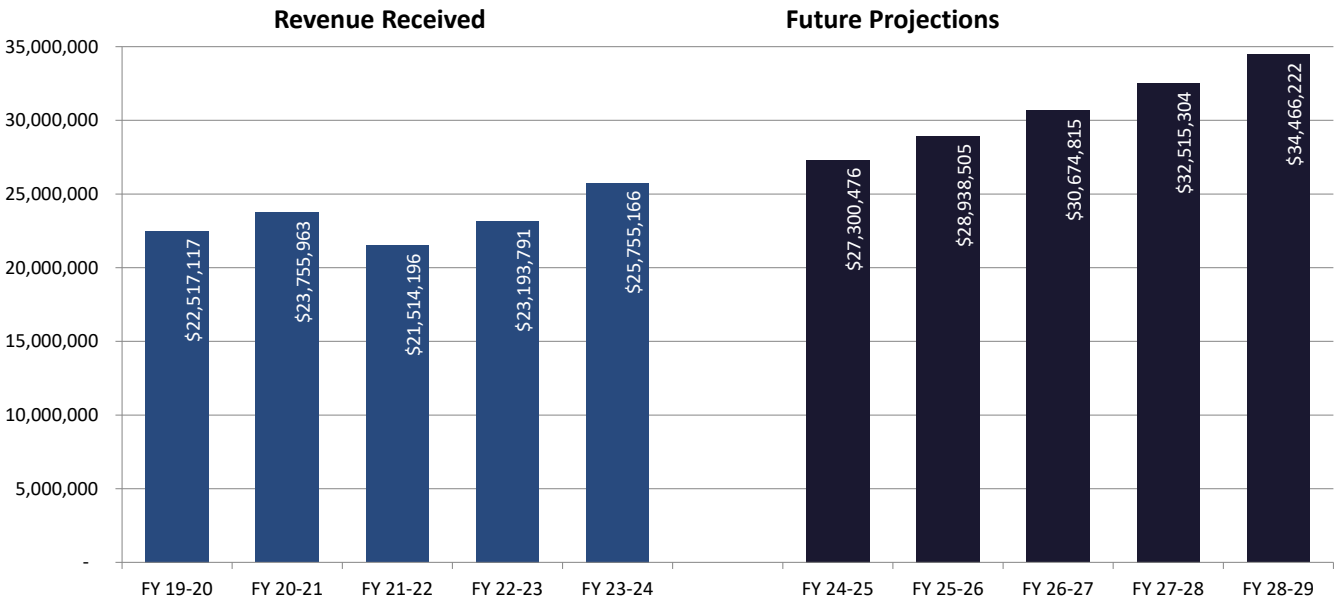
## Fund/Object

|            |                                  |
|------------|----------------------------------|
| 600-432100 | Water Sales                      |
| 600-432300 | Water Meter Sets                 |
| 600-432400 | Hydrant Meter Rental             |
| 600-432500 | Commercial & Landscape Meters    |
| 600-450000 | Other Donations & Reimbursements |
| 600-450100 | Finance Charges                  |
| 600-450400 | Interest Income                  |
| 600-450700 | Water Share Lease                |
| 600-450800 | Miscellaneous                    |
| 600-471000 | Sale of Capital Assets           |

## Fee Schedule

For the complete fee schedule, see pages 197-213.

## Revenue History



Summary

The Secondary Water division manages the delivery of irrigation water to approximately 4,100 South Jordan residential properties by a gravity and pumped distribution system.

Primary Activities

- Maintain water pipes from four canals in the City and ownership/maintenance responsibilities of the Beckstead Canal.
- Install distribution system improvements to improve reliability and quality of irrigation water.
- Maintain 4,100+ secondary water connections and 113 miles of secondary water piping.
- Manage inventory of secondary water shares owned by the City.

Fund/Object

|            |                      |
|------------|----------------------|
| 610-432200 | Secondary Water Fees |
| 610-450400 | Interest Income      |
| 610-450900 | Other Miscellaneous  |

Method Received

Secondary Water Fees are billed with the monthly utility bill and paid by the resident.

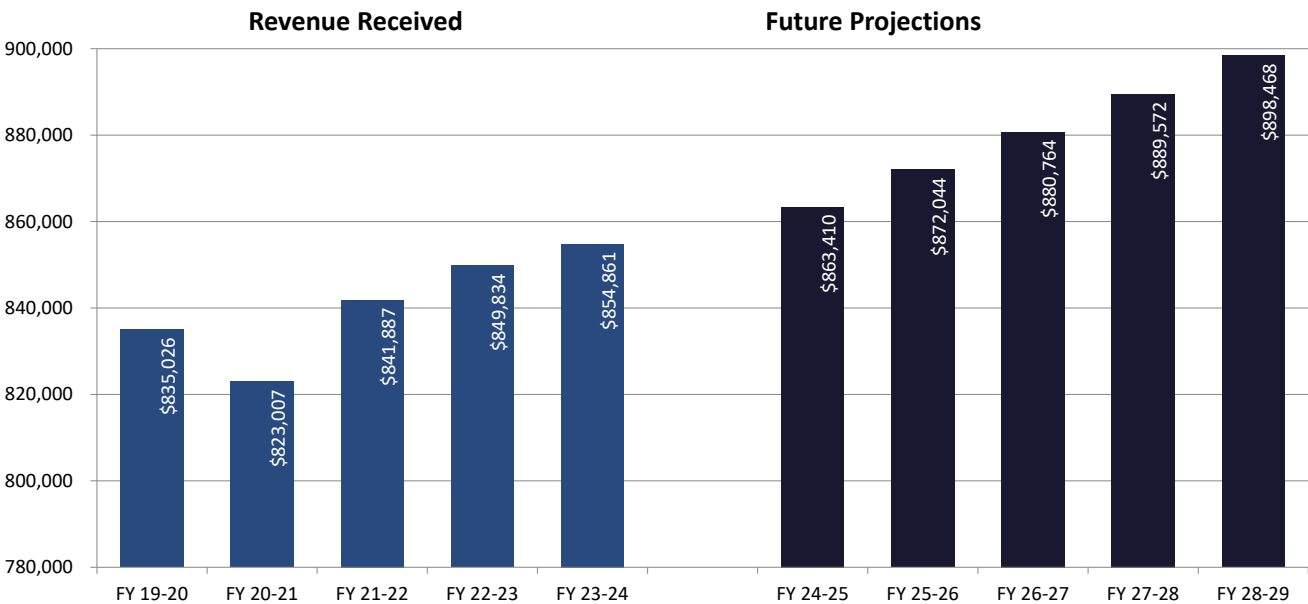
Authorized Uses

All collected funds are restricted for use within the Secondary Water Fund.

Fee Schedule

For the complete fee schedule, see pages 197-213.

Revenue History





# Revenue Source Detail

## Summary

The Sanitation & Recycling division administers and manages solid waste and refuse services along with curbside recycle pickup and additional recycle services. The City currently contracts with Ace Recycling and Disposal for residential curbside garbage & recycle pickup. The Sanitation & Recycling division provides residents with 96-gallon containers for garbage services. It is responsible for the delivery and repair of 20,000+ garbage containers and 17,000+ recycling containers.

## Primary Activities

- Residential curbside pickup of garbage material and recycle material performed by the city contractor.
- Responsible for the delivery and repair of curbside garbage & recycle containers.
- Manage and operate special services, including neighborhood dumpster program, special service pickup, glass recycling, tree and leaf drop-off program, and other services.
- Conducts the annual Spring Cleanup program.

## Fund/Object

|            |                        |
|------------|------------------------|
| 620-432600 | Garbage Fees           |
| 620-432601 | Recycling Fees         |
| 620-432620 | Neighborhood Cleanup   |
| 620-432630 | Special Service Pickup |
| 620-450900 | Other Miscellaneous    |

## Method Received

Sanitation & Recycling bills are sent out by monthly and paid by the resident.

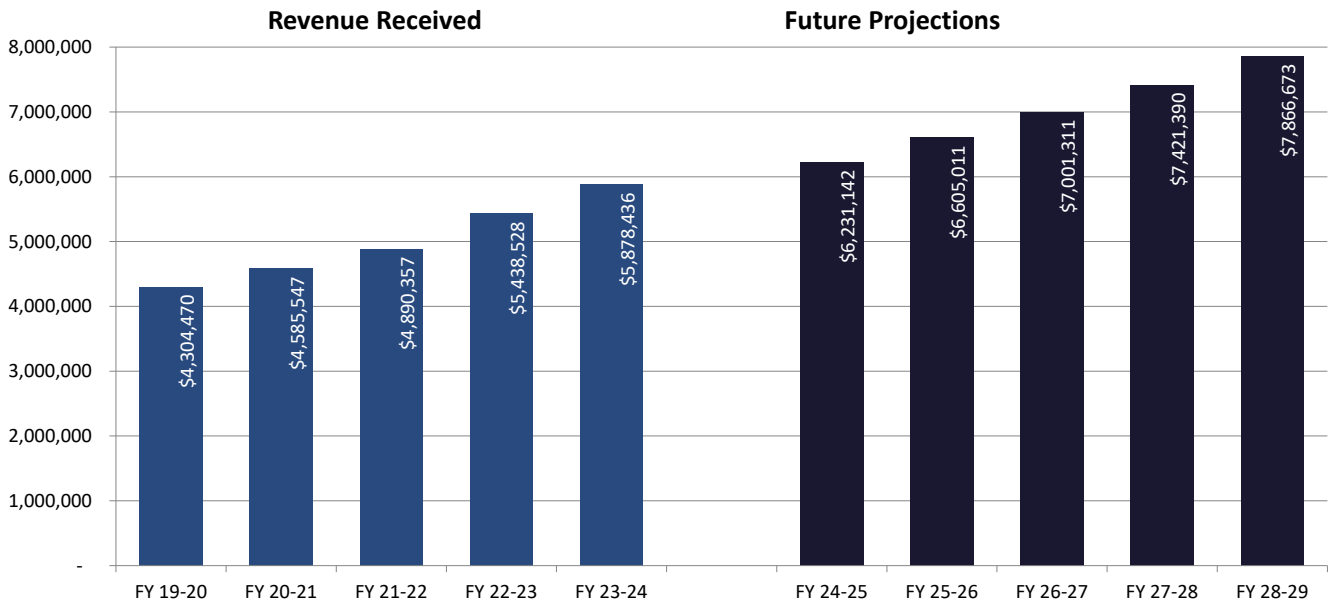
## Authorized Uses

All collected funds are restricted for use within the Sanitation & Recycling Fund.

## Fee Schedule

For the complete fee schedule, see pages 197-213.

## Revenue History





Summary

Mulligans offers golfing and entertainment opportunities for the entire family, including 2 nine-hole golf courses, a driving range with 32 covered and heated stalls, 36 holes of miniature golf, and 8 batting cages. The facility also hosts a snack bar, pro shop, a comprehensive junior golf program, and PGA instruction.

Primary Activities

- Maintaining and operating:
- Two 9-hole golf courses.
  - Driving range with 32 covered and heated stalls.
  - 36 holes of miniature golf.
  - Eight batting cages.

Fee Schedule

For the complete fee schedule, see pages 197-213.

Fund/Object

|            |                     |
|------------|---------------------|
| 640-435000 | Instructor Fees     |
| 640-435010 | Driving Range       |
| 640-435020 | Greens Fees         |
| 640-435030 | Miniature Golf      |
| 640-435040 | Program Revenue     |
| 640-435050 | Golf Cart Rental    |
| 640-435060 | Batting Cages       |
| 640-435070 | Food & Beverages    |
| 640-435080 | Golf Shop           |
| 640-435090 | Rental Revenue      |
| 640-450900 | Other Miscellaneous |

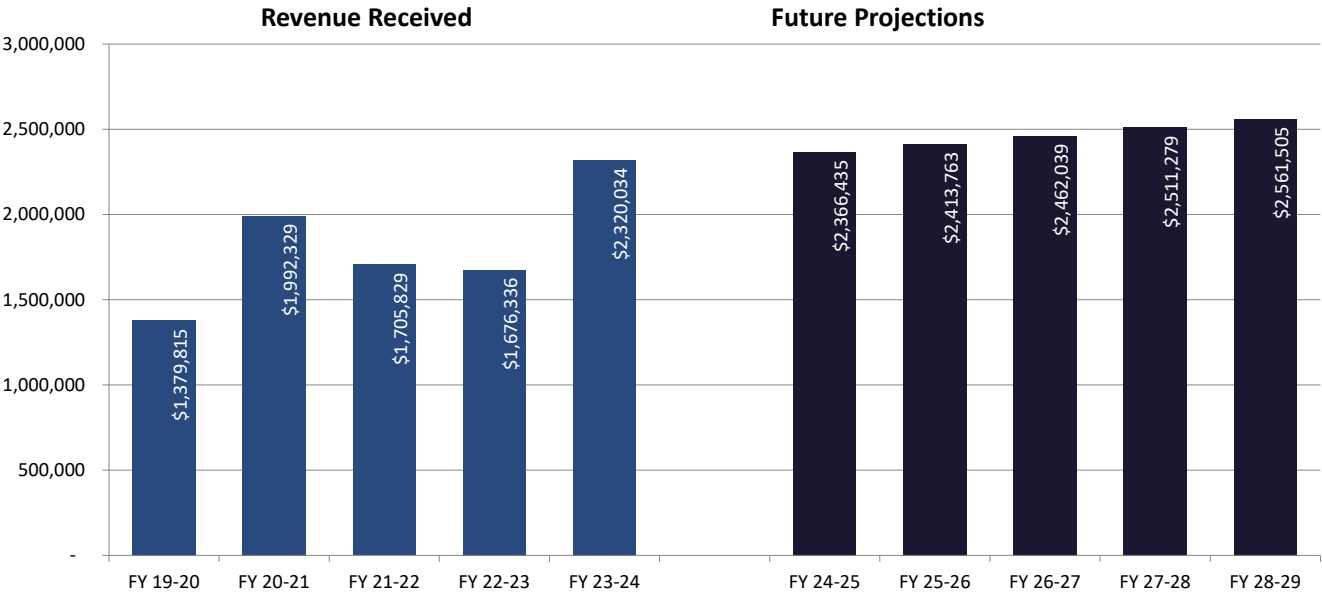
Method Received

All funds come from customer payments for services.

Authorized Uses

All collected funds are restricted for use within Mulligans operations.

Revenue History





# Revenue Source Detail

Storm Water Fund

## Summary

The Storm Water division is responsible for the maintenance, cleaning, and inspection of storm water infrastructure within the City to ensure that it is working properly during storm events.

The Storm Water Division is also responsible for maintaining compliance with State and Federal permits. Some of the activities to maintain compliance include: public education and outreach programs, investigating and eliminating illegal discharges into the storm drain system, monitoring and enforcing runoff, erosion control processes concerning construction activities, and minimizing adverse impacts on storm water quality after construction.

## Primary Activities

- Maintenance, cleaning, and inspection of storm water infrastructure.
- Flood prevention
- Maintaining compliance pertaining to UPDES.

## Fund/Object

|            |                     |
|------------|---------------------|
| 220-432000 | Storm Water Fees    |
| 220-450400 | Interest Income     |
| 220-450900 | Other Miscellaneous |

## Method Received

Storm Water bills are sent out monthly as part of the utility bill and paid by the resident.

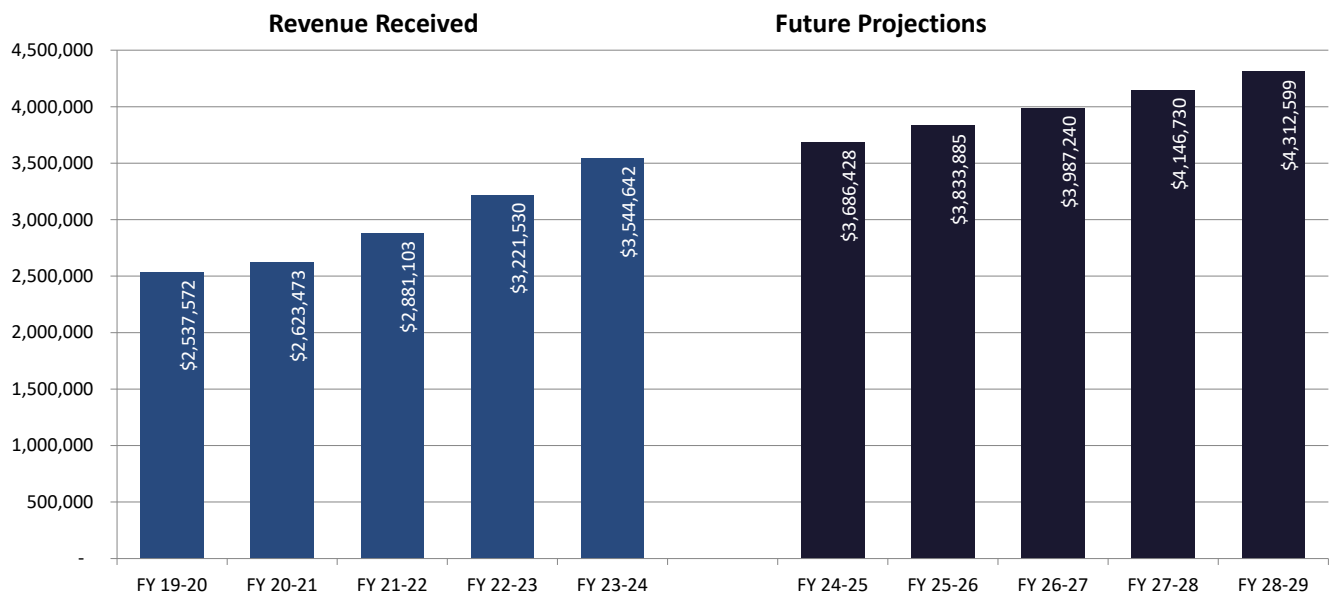
## Authorized Uses

All collected funds are restricted for use within the Storm Water Fund.

## Fee Schedule

For the complete fee schedule, see pages 197-213.

## Revenue History





Summary

The Redevelopment Agency exists to encourage economic development and improve designated areas of South Jordan. The Redevelopment agency works with City staff to maintain RDA, CDA, and EDA projects and areas.

Primary Activities

- Provides administration of the Redevelopment Agency budgeting and accounting.
- Works with participants and creation of new project areas when needed.
- Economic Development Services: recruitment of new businesses, retention of existing businesses and expansion of existing businesses.

Department

Redevelopment Agency

Fund/Object

- 200-401000-20000 - Prop Tax Increment-Project 1
- 200-401000-20004 - Prop Tax Increment-Project 6
- 200-401000-20013 - Prop Tax Increment-Project 9
- 200-401000-20008 - Prop Tax Increment-Project 11
- 200-402000-20000 - Prop Tax Haircut-Project 1
- 200-436060 - Administrative Fees-CDA
- 200-450400 - Interest Income

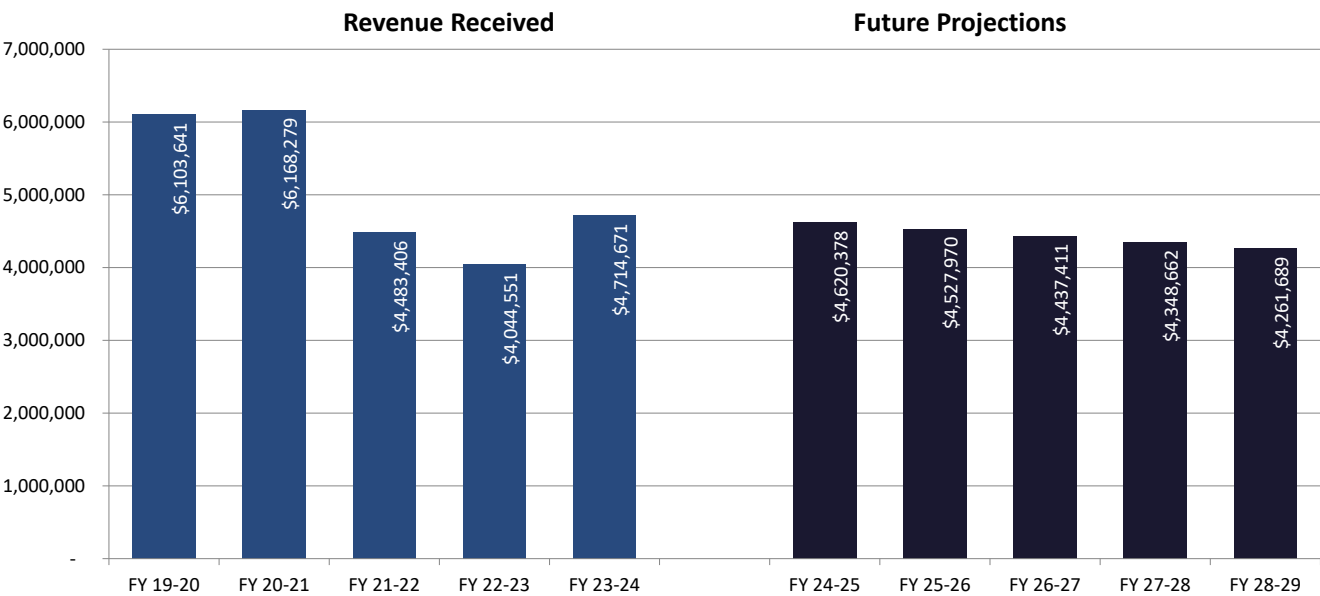
Method Received

RDA funds are remitted annually by Salt Lake County.

Authorized Uses

RDA funds are restricted to use within statutory guidelines set by the State of Utah.

Revenue History







# Revenue Source Detail

## Summary

The RDA Housing division invests obligatory funds toward improving housing within the City. Housing funds can be used for a variety of purposes, including but not limited to: Infrastructure, affordable housing projects, senior housing, interest rate buy-downs, and contributions to the Olene Walker or Pamela Atkinson Funds.

## Primary Activities

- Administration of the Redevelopment Agency Housing funds - budgeting, accounting and facilitating project proposals for City Council coordination.

## Department

Redevelopment Agency

## Method Received

The City’s RDA housing budget is based on tax increment calculations submitted by the City to Salt Lake County in the prior year. Calculations submitted to the County are

the best estimates available and are based on current property values. Per state law, 20 percent of the tax increment generated by new economic or redevelopment project ares must be used to encourage the development of low income housing.

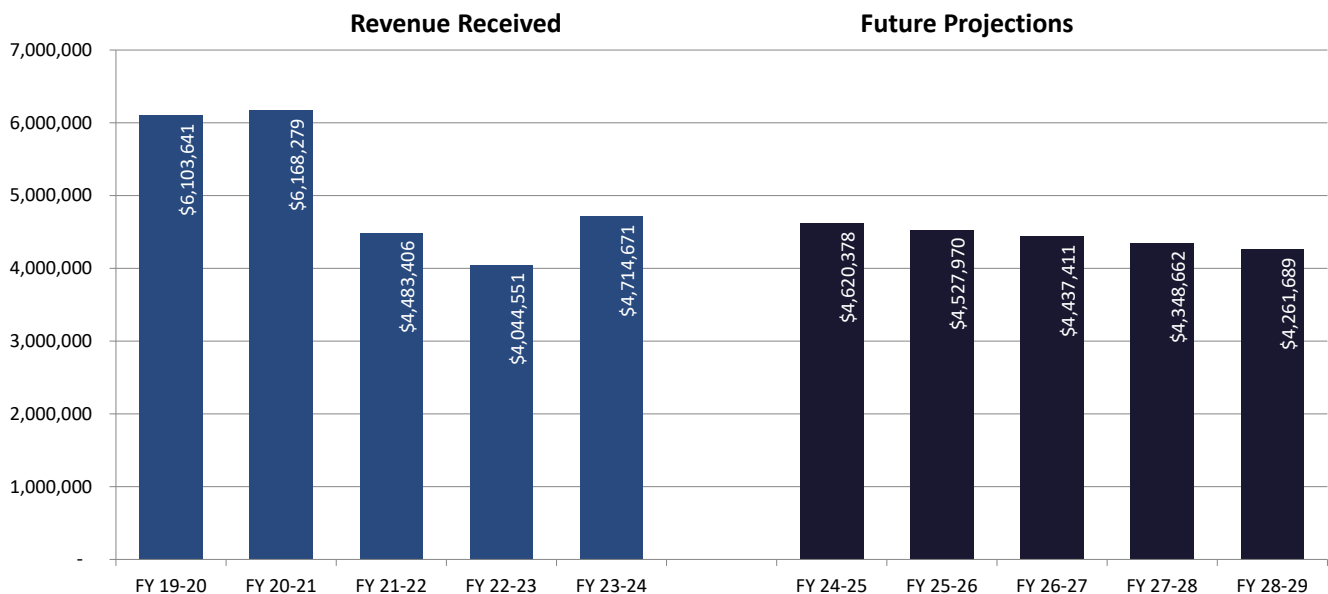
## Fund/Object

- 201-401000-20004 - Prop Tax Increment-Project 6
- 201-401000-20013 - Prop Tax Increment-Project 9
- 201-401000-20008 - Prop Tax Increment-Project 11
- 201-450400 - Interest Income

## Authorized Uses

RDA Housing funds are restricted for use within statutory guidelines set by the State of Utah. In 2018 the legislature approved the use of housing funds for its share of County homeless shelter expenditures.

## Revenue History





Summary

The South Jordan Community Development Area is part of the City’s Redevelopment Agency efforts. Its primary purpose is to encourage economic development within the City by using tax increment financial tools.

CDA areas require specific interlocal agreements with participating taxing agencies, and the CDA fund includes the following projects:

- #12 Commerce Park
- #13 South Station
- #14 Tim Dahle Nissan
- #15 Riverton Chevrolet

Primary Activities

- Provides administration of the CDA and the Redevelopment Agency budgeting and accounting.
- Economic Development Services - recruitment of new businesses, retention of existing businesses and expansion of new businesses.

Department

City Commerce

Fund/Object

- 202-401000-20009 - Prop Tax Increment-Project 12
- 202-401000-20010 - Prop Tax Increment-Project 13
- 202-450400 - Interest Income

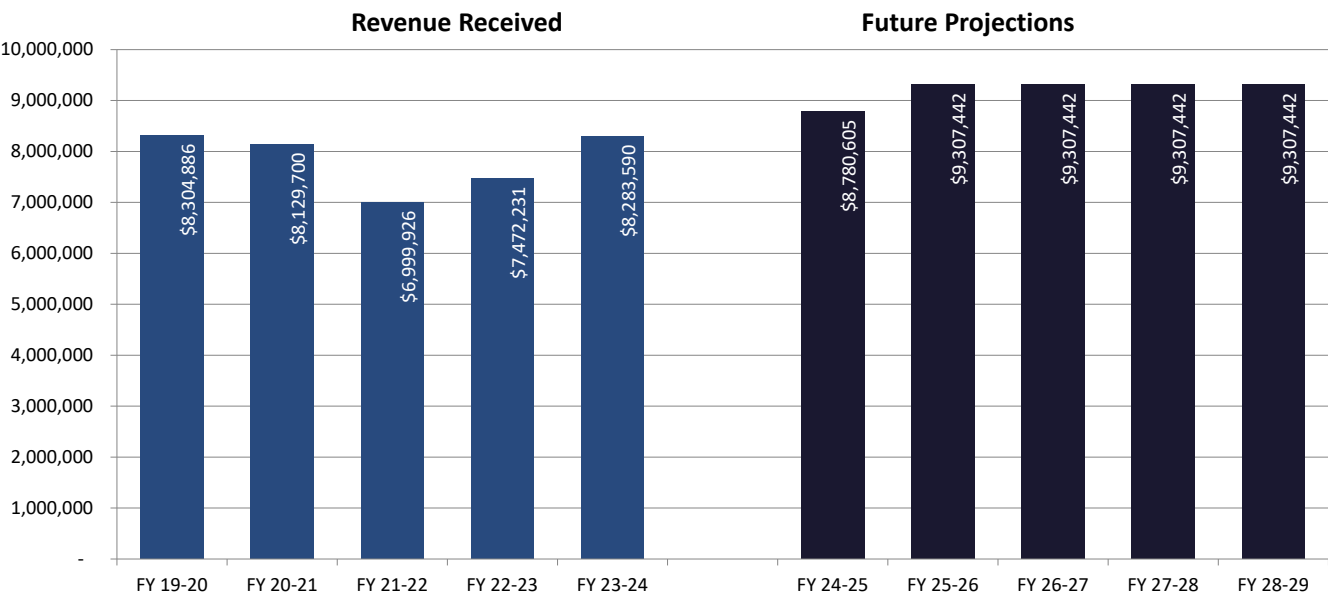
Method Received

Salt Lake County distributes CDA funding on a regular basis.

Authorized Uses

CDA funds are restricted for use within state statute and authorized by the RDA Board.

Revenue History





# Revenue Source Detail

## Summary

The CDBG entitlement program allocates annual grants to develop viable communities by providing affordable housing, a suitable living environment, and opportunities to expand economic opportunities, principally for low and moderate-income persons.

## Primary Activities

- South Jordan’s program focuses its efforts on public services, neighborhood improvements, and Senior Center improvements.

## Department

Development Services

## Fund/Object

210-420400 - CDBG Revenue

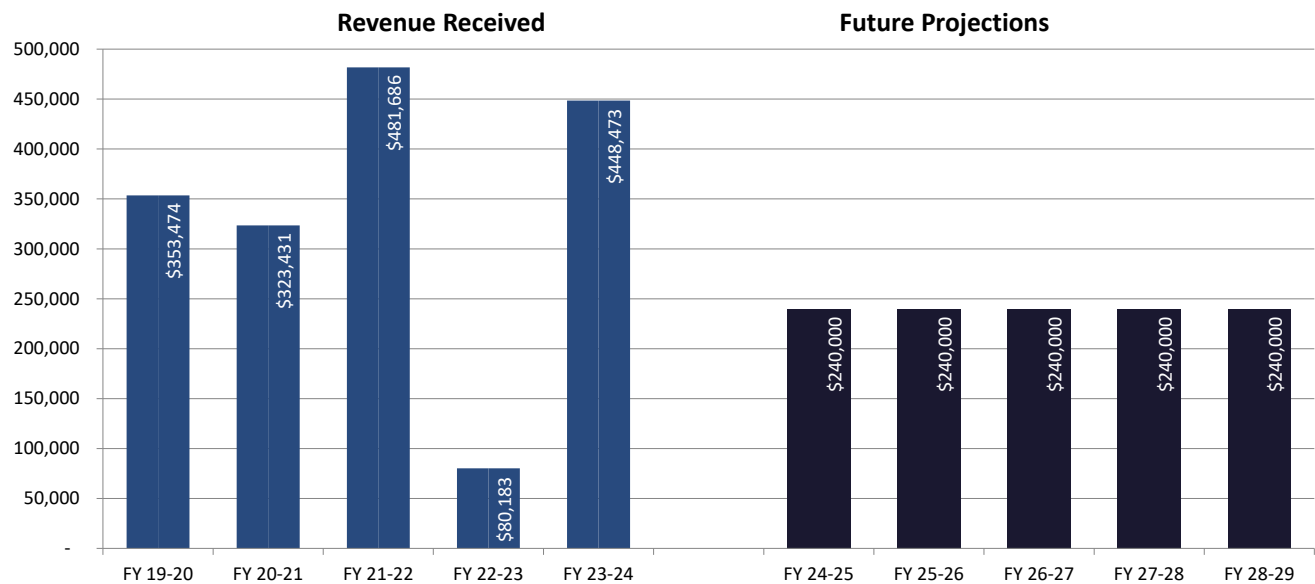
## Method Received

CDBG funds are reimbursed by HUD after funds are spent.

## Authorized Uses

Funds are authorized by an annual contract with HUD based on a 5-year planning document.

## Revenue History



# Fund Balance and Reserves



South Jordan City defines fund balance for governmental and enterprise funds as the difference between a fund’s current assets and current liabilities. The City accumulates fund balances in its various funds for the following purposes:

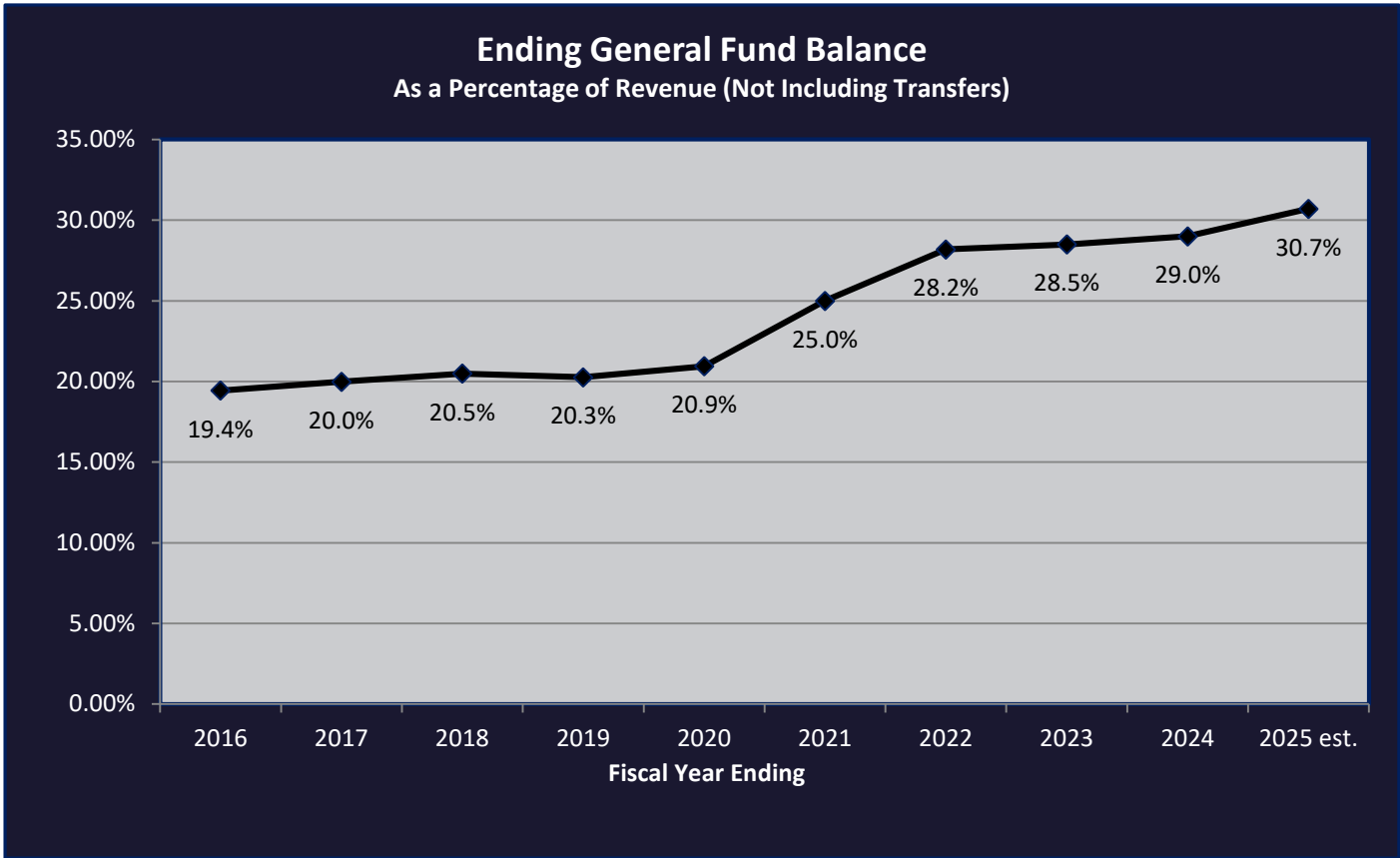
- To have adequate funds in case of an emergency or unexpected events
- To secure the City’s debt and related bond ratings
- To meet requirements for liabilities already incurred but not yet paid
- To avoid short-term debt
- To provide for planned and unplanned capital expenditures

According to Utah Code 10-6-116, as amended in 2021, cities are allowed to accumulate retained earnings or fund balances in any fund. However, the law imposes a limit on general fund balance which is 35% of total estimated general fund revenue. Any fund balance in excess of 5%

and less than 35% could be utilized for budget purposes. Any fund balance less than 5% of the estimated revenue could be used for working capital, certain emergency expenditures, or to cover a pending year-end excess of expenditures over revenues from an unavoidable shortfall in revenues. Any funds in excess of 35% of general fund revenues could be retained if they were earmarked for specific future capital projects. The City maintains a 5-year CIP plan.

The following graph depicts the City’s reserved fund balance over the last 10 years.

Reserve fund balance for FY 2024-2025 is estimated to be at 30.7% in the amount of \$19,183,365. The City will continue to build its reserve to the 35% maximum.



# Fund Balance Summary



| ALL FUNDS                       |                     |                     |                    |                       |                    |                     |
|---------------------------------|---------------------|---------------------|--------------------|-----------------------|--------------------|---------------------|
|                                 | FY2024 Fund Balance | FY2025 Estimated FB | Budgeted Revenues  | Budgeted Expenditures | Transfers In (Out) | Ending Fund Balance |
| <b>Governmental Funds</b>       |                     |                     |                    |                       |                    |                     |
| General Fund                    | \$20,638,942        | \$21,670,889        | \$67,817,812       | (\$65,791,484)        | (\$2,026,328)      | \$21,670,889        |
| Debt Service Fund               | 8,435,503           | 8,435,503           | 2,171,515          | (6,020,675)           | 3,849,160          | 8,435,503           |
| Redevelopment Fund              | 37,487,409          | 37,487,409          | 14,222,500         | (16,475,028)          | (2,491,450)        | 32,743,431          |
| Capital Projects Fund           | 95,766,932          | 84,699,720          | 7,828,204          | (11,798,000)          | 2,266,946          | 82,996,870*         |
| CDBG Fund                       | -                   | -                   | 240,000            | (194,000)             | -                  | 46,000              |
| Storm Drain Fund                | 1,338,166           | 1,418,456           | 3,655,594          | (2,205,616)           | (730,000)          | 2,138,434           |
| Interfacility Transfers         | 2,084,659           | 2,084,659           | 2,652,000          | (1,093,065)           | (868,328)          | 2,775,266           |
| <b>Total Governmental Funds</b> | <b>165,751,611</b>  | <b>155,796,636</b>  | <b>98,587,625</b>  | <b>(103,577,868)</b>  | <b>-</b>           | <b>150,806,393</b>  |
| <b>Proprietary Funds</b>        |                     |                     |                    |                       |                    |                     |
| Water Operations Fund           | 26,667,008          | 28,800,369          | 25,101,039         | (23,764,212)          | -                  | 30,137,196          |
| Mulligans                       | 1,508,753           | 1,584,191           | 1,735,386          | (2,003,090)           | -                  | 1,316,487           |
| Sanitation                      | 4,238,305           | 4,450,220           | 5,556,661          | (6,621,427)           | -                  | 3,385,454           |
| Self Insurance                  | 821,817             | 821,817             | 733,417            | (703,982)             | -                  | 851,252             |
| <b>Total Proprietary Funds</b>  | <b>33,235,883</b>   | <b>35,656,597</b>   | <b>33,126,503</b>  | <b>(33,092,711)</b>   | <b>-</b>           | <b>35,690,389</b>   |
| <b>Total</b>                    | <b>198,987,484</b>  | <b>191,453,233</b>  | <b>131,714,128</b> | <b>(136,670,579)</b>  | <b>-</b>           | <b>186,496,782</b>  |

\*Capital Projects fund balance is estimated to decrease due to several planned capital projects.

# All Funds Revenues & Expenditures



| ALL FUNDS                                    |                                  |                               |                                 |                                |
|--|----------------------------------|-------------------------------|---------------------------------|--------------------------------|
|  | Prior Year<br>Actual<br>FY 23-24 | Adopted<br>Budget<br>FY 24-25 | Estimated<br>Actual<br>FY 24-25 | Proposed<br>Budget<br>FY 25-26 |
| <b>Financing Sources:</b>                    |                                  |                               |                                 |                                |
| Taxes & Fees                                 | \$48,066,890                     | \$51,655,559                  | \$49,071,475                    | \$50,471,491                   |
| Impact Fees                                  | 1,325,787                        | 1,575,000                     | 2,958,421                       | 1,375,000                      |
| Area Increment                               | 2,158,273                        | 12,160,000                    | 7,165,847                       | 13,075,000                     |
| RDA Housing                                  | 153,862                          | 875,000                       | 692,513                         | 747,500                        |
| Class C Road Funds                           | 4,042,632                        | 4,157,000                     | 4,232,915                       | 4,372,510                      |
| Local Transit Tax                            | 2,147,773                        | 2,314,000                     | 2,281,650                       | 2,300,694                      |
| Licenses & Permits                           | 2,392,468                        | 2,505,660                     | 2,459,329                       | 2,464,729                      |
| Intergovernmental Revenues & Fees            | 14,595,258                       | 763,000                       | 8,612,982                       | 758,000                        |
| Charges for Services                         | 47,313,600                       | 44,860,331                    | 48,119,727                      | 47,066,165                     |
| Fines & Forfeitures                          | 505,069                          | 470,000                       | 470,000                         | 480,000                        |
| Special Assessments                          | 1,483,046                        | 2,154,175                     | 2,023,880                       | 2,155,675                      |
| Investment Earnings                          | 5,273,176                        | 526,501                       | 5,202,868                       | 5,241,728                      |
| Misc. Revenue                                | 11,003,478                       | 3,575,987                     | 7,773,685                       | 1,205,636                      |
| Transfers In & Use of Fund Balance           | 47,653,382                       | 31,948,264                    | 28,177,969                      | 28,976,184                     |
| <b>Total Financing Sources</b>               | <b>188,114,693</b>               | <b>159,540,477</b>            | <b>169,243,261</b>              | <b>160,690,312</b>             |
| <b>Financing Uses:</b>                       |                                  |                               |                                 |                                |
| Wages & Benefits                             | 51,917,842                       | 59,899,081                    | 58,444,950                      | 60,042,903                     |
| Operating Expenses                           | 35,126,913                       | 35,910,610                    | 34,751,191                      | 39,264,382                     |
| Debt Expenditures                            | 6,318,328                        | 6,188,325                     | 5,344,416                       | 6,020,675                      |
| Project Expenditures                         | 35,731,219                       | 33,010,728                    | 35,408,472                      | 31,342,619                     |
| Transfers Out & Contribution to Fund Balance | 59,020,391                       | 24,531,733                    | 35,294,232                      | 24,019,733                     |
| <b>Total Financing Uses</b>                  | <b>188,114,693</b>               | <b>159,540,477</b>            | <b>169,243,261</b>              | <b>160,690,312</b>             |

# General Fund Summary



|   | Prior Year<br>Actual<br>FY 23-24 | Adopted<br>Budget<br>FY 24-25 | Estimated<br>Actual<br>FY 24-25 | Proposed<br>Budget<br>FY 25-26 |
|---|----------------------------------|-------------------------------|---------------------------------|--------------------------------|
| <b>REVENUES</b>   |                                  |                               |                                 |                                |
| Sales Tax   | \$24,168,573                     | \$26,605,120                  | \$24,893,630                    | \$25,640,439                   |
| Property Taxes  | 15,976,030                       | 17,343,382                    | 16,500,139                      | 17,153,345                     |
| Franchise Taxes   | 6,416,642                        | 6,262,706                     | 6,262,706                       | 6,262,707                      |
| Transient Room Tax  | 256,819                          | 153,015                       | 200,000                         | 200,000                        |
| Cable TV Fees   | 400,999                          | 484,336                       | 405,000                         | 405,000                        |
| Motor Vehicle Fees  | 847,827                          | 807,000                       | 810,000                         | 810,000                        |
| Penalties & Interest  | 56,854                           | 10,001                        | 35,000                          | 10,000                         |
| Licenses & Permits  | 2,392,468                        | 2,505,660                     | 2,459,329                       | 2,464,729                      |
| Intergovernmental Revenues                                  | 672,088                          | 523,000                       | 565,892                         | 518,000                        |
| Administration Fees   | 3,508,823                        | 4,967,696                     | 4,967,696                       | 5,649,042                      |
| Charges for Services  | 5,228,844                        | 3,218,362                     | 3,493,768                       | 3,458,900                      |
| Recreation Revenue  | 314,002                          | 233,250                       | 399,283                         | 202,650                        |
| Fines and Forfeitures                                       | 505,069                          | 470,000                       | 470,000                         | 480,000                        |
| Miscellaneous Revenue                                       | 6,717,856                        | 2,566,000                     | 5,059,000                       | 4,563,000                      |
| <b>Total General Fund Revenue</b>                           | <b>67,462,893</b>                | <b>66,149,528</b>             | <b>66,521,443</b>               | <b>67,817,812</b>              |
| <b>TRANSFERS IN AND USE OF FUND BALANCE</b>                 |                                  |                               |                                 |                                |
| Transfers In  | 1,039,705                        | 1,315,456                     | 1,315,456                       | 1,375,000                      |
| Use of Fund Balance   | 0                                | 0                             | 0                               | 0                              |
| <b>Total Transfers In and Use of Fund Balance</b>           | <b>1,039,705</b>                 | <b>1,315,456</b>              | <b>1,315,456</b>                | <b>1,375,000</b>               |
| <b>Total Rev, Trans in, and Use of Fund Balance</b>         | <b>68,502,598</b>                | <b>67,464,984</b>             | <b>67,836,899</b>               | <b>69,192,812</b>              |
| <b>EXPENDITURES</b>   |                                  |                               |                                 |                                |
| Wages and Benefits  | 46,936,487                       | 53,131,304                    | 51,921,393                      | 53,626,481                     |
| Operating Expenditures                                      | 10,788,199                       | 11,169,879                    | 10,727,896                      | 12,165,003                     |
| <b>Total General Fund Expenditures</b>                      | <b>57,724,686</b>                | <b>64,301,183</b>             | <b>62,649,289</b>               | <b>65,791,484</b>              |
| <b>TRANSFERS OUT AND CONTRIBUTION TO FUND BALANCE</b>       |                                  |                               |                                 |                                |
| Transfers Out   | 9,166,944                        | 3,163,801                     | 3,183,801                       | 3,401,328                      |
| Contribution to Fund Balance                                | 1,610,968                        | 0                             | 2,003,809                       | 0                              |
| <b>Total Transfers Out and Contribution to Fund Balance</b> | <b>10,777,912</b>                | <b>3,163,801</b>              | <b>5,187,610</b>                | <b>3,401,328</b>               |
| <b>Total Exp, Trans Out, and Cont to Fund Balance</b>       | <b>68,502,598</b>                | <b>67,464,984</b>             | <b>67,836,899</b>               | <b>69,192,812</b>              |



# General Fund Revenues



|   | Prior Year Actual<br>FY 23-24 | Estimated Actual<br>FY 24-25 | Proposed Budget<br>FY 25-26 |
|---|-------------------------------|------------------------------|-----------------------------|
| <b>REVENUES</b>                         |                               |                              |                             |
| Taxes                                   |                               |                              |                             |
| Property Tax                            | \$15,976,030                  | \$16,500,139                 | \$17,153,345                |
| Motor Vehicle Tax                       | 847,827                       | 810,000                      | 810,000                     |
| Sales and Use Tax                       | 24,168,573                    | 24,893,630                   | 25,640,439                  |
| Penalties and Interest                  | 56,854                        | 35,000                       | 10,000                      |
| Telecommunications Tax                  | 591,141                       | 500,655                      | 500,656                     |
| Energy Sales and Use Tax                | 5,825,501                     | 5,762,051                    | 5,762,051                   |
| Cable TV Franchise Tax                  | 400,999                       | 405,000                      | 405,000                     |
| Transient Room Tax                      | 256,819                       | 200,000                      | 200,000                     |
| <b>Total Taxes</b>                      | <b>48,123,744</b>             | <b>49,106,475</b>            | <b>50,481,491</b>           |
| Licenses and Permits                    |                               |                              |                             |
| Building Permits                        | 1,678,797                     | 1,967,927                    | 1,805,438                   |
| Business Licenses                       | 215,474                       | 219,402                      | 219,402                     |
| Solid Waste License Fee                 | 184,642                       | 150,000                      | 155,000                     |
| Miscellaneous                           | 313,554                       | 122,000                      | 284,889                     |
| <b>Total Licenses and Permits</b>       | <b>2,392,467</b>              | <b>2,459,329</b>             | <b>2,464,729</b>            |
| Intergovernmental Revenues              |                               |                              |                             |
| State and Federal Grants                | 589,126                       | 495,892                      | 458,000                     |
| Liquor Allotment                        | 82,962                        | 70,000                       | 60,000                      |
| <b>Total Intergovernmental Revenues</b> | <b>672,088</b>                | <b>565,892</b>               | <b>518,000</b>              |
| Charges for Service                     |                               |                              |                             |
| Ambulance Fees                          | 2,678,639                     | 2,194,868                    | 2,200,000                   |
| Engineering Fees                        | 72,437                        | 5,500                        | 5,000                       |
| Plan Check Fees                         | 202,870                       | 200,000                      | 200,000                     |
| Zoning and Subdivision Fees             | (17,847)                      | 450,000                      | 400,000                     |
| Cemetery Fees                           | 436,130                       | 410,000                      | 395,000                     |
| Recreation Fees                         | 314,002                       | 399,283                      | 202,650                     |
| Other Services                          | 5,365,439                     | 5,201,096                    | 5,907,942                   |
| <b>Total Charges for Services</b>       | <b>9,051,669</b>              | <b>8,860,747</b>             | <b>9,310,592</b>            |
| <b>Fines and Forfeitures</b>            | <b>505,069</b>                | <b>470,000</b>               | <b>480,000</b>              |
| Miscellaneous Revenue                   |                               |                              |                             |
| Investment Earnings                     | 6,079,108                     | 5,000,000                    | 4,500,000                   |
| Other Miscellaneous Revenue             | 638,748                       | 59,000                       | 63,000                      |
| <b>Total Miscellaneous Revenue</b>      | <b>6,717,856</b>              | <b>5,059,000</b>             | <b>4,563,000</b>            |
| Transfers                               |                               |                              |                             |
| Transfers In                            | 1,039,705                     | 1,315,456                    | 1,375,000                   |
| <b>Total Transfers</b>                  | <b>1,039,705</b>              | <b>1,315,456</b>             | <b>1,375,000</b>            |
| <b>Total Revenue</b>                    | <b>68,502,598</b>             | <b>67,836,899</b>            | <b>69,192,812</b>           |

# General Fund Expenditures



|  | Prior Year Actual<br>FY 23-24 | Estimated Actual<br>FY 24-25 | Proposed Budget<br>FY 25-26 |
|--|-------------------------------|------------------------------|-----------------------------|
| <b>EXPENDITURES</b>                                |                               |                              |                             |
| General Government                                 |                               |                              |                             |
| General Administration                             | \$2,030,223                   | \$2,301,672                  | \$2,471,062                 |
| Information Center                                 | 450,983                       | 443,446                      | 475,934                     |
| City Commerce                                      | 364,917                       | 363,990                      | 367,510                     |
| City Recorder                                      | 339,775                       | 414,695                      | 466,344                     |
| Finance  | 3,812,230                     | 4,042,065                    | 4,487,035                   |
| Human Resources                                    | 793,418                       | 872,101                      | 1,012,519                   |
| Office of the City Attorney                        | 1,375,043                     | 1,424,189                    | 1,474,362                   |
| <b>Total General Government</b>                    | <b>9,166,589</b>              | <b>9,862,158</b>             | <b>10,754,766</b>           |
| Administrative Services                            |                               |                              |                             |
| Administration                                     | 527,593                       | 533,510                      | 472,906                     |
| Communications                                     | 465,814                       | 474,125                      | 513,100                     |
| Facilities   | 1,590,390                     | 1,524,883                    | 1,621,894                   |
| Information Services                               | 2,312,458                     | 2,439,583                    | 2,694,676                   |
| Justice Court                                      | 683,735                       | 712,666                      | 757,012                     |
| <b>Total Administrative Services</b>               | <b>5,579,989</b>              | <b>5,684,767</b>             | <b>6,059,588</b>            |
| Recreation   |                               |                              |                             |
| Recreation/Event Programs & Seniors                | 2,231,428                     | 2,679,238                    | 2,708,279                   |
| <b>Total Recreation</b>                            | <b>2,231,428</b>              | <b>2,679,238</b>             | <b>2,708,279</b>            |
| Development Services                               |                               |                              |                             |
| Building   | 1,940,883                     | 1,877,338                    | 1,901,331                   |
| Engineering  | 3,026,794                     | 3,416,617                    | 3,533,523                   |
| Planning   | 893,520                       | 947,010                      | 976,677                     |
| <b>Total Development Services</b>                  | <b>5,861,196</b>              | <b>6,240,965</b>             | <b>6,411,531</b>            |
| Public Works                                       |                               |                              |                             |
| Administration                                     | 1,110,630                     | 1,188,177                    | 1,349,123                   |
| Parks & Cemetery                                   | 4,590,971                     | 4,674,942                    | 5,100,225                   |
| Fleet  | 1,600,839                     | 1,565,350                    | 1,614,467                   |
| Street Lighting                                    | 463,186                       | 469,191                      | 492,095                     |
| Streets  | 2,165,691                     | 2,314,201                    | 2,676,499                   |
| <b>Total Public Works</b>                          | <b>9,931,318</b>              | <b>10,211,861</b>            | <b>11,232,409</b>           |
| Public Safety                                      |                               |                              |                             |
| Fire   | 12,343,471                    | 13,065,361                   | 13,472,293                  |
| Police & Animal Control                            | 12,610,694                    | 14,904,939                   | 15,152,618                  |
| <b>Total Public Safety</b>                         | <b>24,954,166</b>             | <b>27,970,300</b>            | <b>28,624,911</b>           |
| Transfers & Contribution to Fund Balance           |                               |                              |                             |
| Transfers Out                                      | 9,166,944                     | 3,183,801                    | 3,401,328                   |
| Contribution to Fund Balance                       | 1,610,968                     | 2,003,809                    | 0                           |
| <b>Total Transfers &amp; Cont. to Fund Balance</b> | <b>10,777,912</b>             | <b>5,187,610</b>             | <b>3,401,328</b>            |
| <b>Total Expenditures</b>                          | <b>68,502,598</b>             | <b>67,836,899</b>            | <b>69,192,812</b>           |





# Mulligans Golf Course





## Office of the City Manager

The Office of the City Manager provides professional leadership and management to Strategic Services, the Information Center, Human Resources, Finance, City Commerce and the City Recorder's Office.

| EXPENDITURES BY PROGRAM   | 2026<br>PROPOSED   | 2026<br>FTE | PAGE<br>REFERENCE |
|---------------------------|--------------------|-------------|-------------------|
| 1. Executive & Mayor      | \$2,265,125        | 6           | 66                |
| 2. Information Center     | \$475,934          | 6           | 68                |
| 3. Human Resources        | \$1,012,519        | 4           | 70                |
| 4. Finance                | \$4,487,035        | 21          | 72                |
| 5. City Commerce          | \$367,510          | 2           | 74                |
| 6. City Recorder          | \$466,344          | 2           | 76                |
| <b>TOTAL EXPENDITURES</b> | <b>\$9,074,467</b> | <b>41</b>   |                   |



Department Purpose

South Jordan operates under a Manager form of Government, by Ordinance, and is a City of the second class. It is governed by a six member Council comprised of five elected Council Members and an elected Mayor. The City Manager is hired by the Mayor and Council to manage all day to day operations of the City. The City Manager is the Chief Administrative Officer (CAO) of the City. The Executive Department budget is the City Manager and Mayor's budget.

CORE PROGRAMS

1. Budget & Finance Accountability

2. Operational Excellence

3. Policy Development

4. Strategic Planning

5. Inter-governmental Liaison

6. Boards & Commissions

7. Community Development Block Grant Administration

Performance Measures

| Strategic Priorities                  | Strategies & Guiding Principles   | Performance Measures  | 2024 Actual | 2025 Target | 2026 Target |
|---------------------------------------|---|---|-------------|-------------|-------------|
| Engaged Community (EC)                | EC-1 RESPONDS to the needs and concerns of the community in a prompt, transparent, professional, respectful and ethical manner  | Maintain a 75% or higher rating on effective communication with residents (source: Annual Community Survey)                     | 78%         | 74%         | 75%         |
|                                       | EC-4 FOSTERS a feeling of community pride, acceptance of others, and a sense of shared responsibility   | Increase approval rating of the Mayor & City Council to 65% (source: Annual Community Survey)                                   | 57%         | 53%         | 65%         |
| Fiscally Responsible Governance (FRG) | FRG-3 Resource Alignment PROTECTS, manages, optimizes and invests in its human, financial, physical and technology resources to ensure alignment with planning and budget | Maintain a 78% or higher rating of City service for resident tax dollar (source: Annual Community Survey)                       | 73%         | 73%         | 78%         |
|                                       | FRG-6 Vision & Planning SUPPORTS decision-making with timely and accurate short-term and long-range analysis that enhances vision and planning.                           | Increase resident rating indicating that South Jordan is headed in the right direction to 65% (source: Annual Community Survey) | 63%         | 60%         | 65%         |

Executive at a Glance:

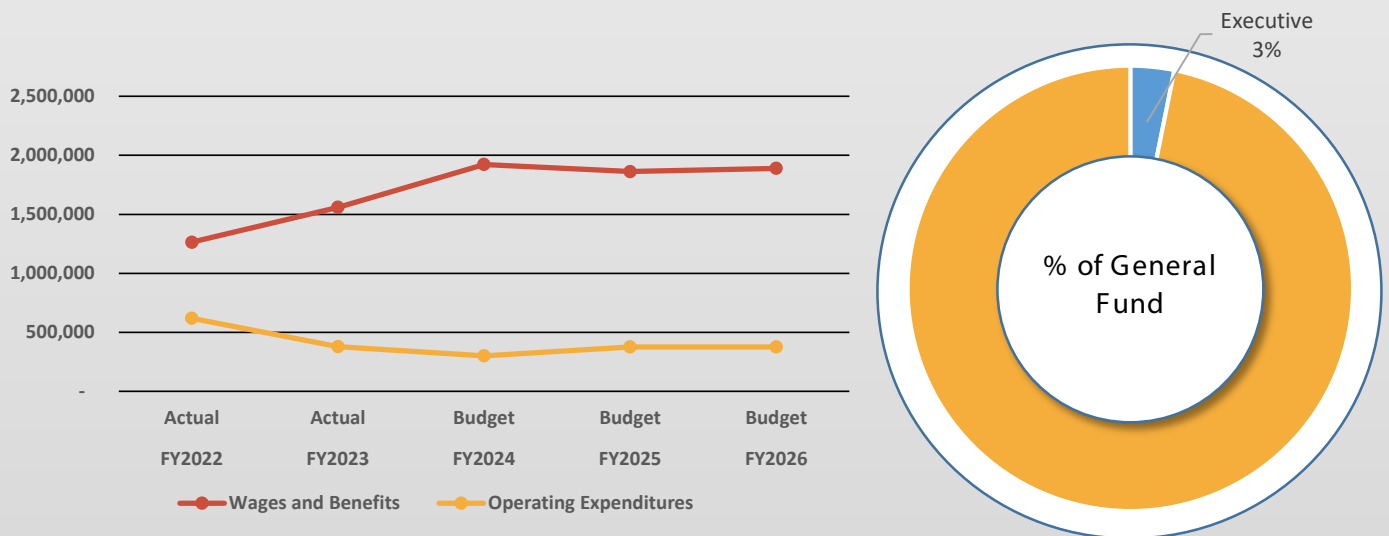
|  |  |  |                                   |  |                           |
|--|--|--|-----------------------------------|--|---------------------------|
|  | Location:<br>City Hall<br>1600 W. Towne Center Dr. |  | FY 2025-26 Budget:<br>\$2,265,125 |  | Full-Time Employees:<br>6 |
|--|--|--|-----------------------------------|--|---------------------------|



|   | FY 22-23<br>Actual | FY 23-24<br>Actual | FY 24-25<br>Actual | FY 25-26<br>Proposed |
|---|--------------------|--------------------|--------------------|----------------------|
| <b>Authorized Positions</b>             |                    |                    |                    |                      |
| City Manager                            | 1                  | 1                  | 1                  | 1                    |
| Assistant to the Mayor/City Manager     | 1                  | 1                  | 1                  | 1                    |
| Assistant City Manager                  | 1                  | 1                  | 1                  | 1                    |
| Senior Executive Assistant              | 1                  | 0                  | 0                  | 0                    |
| Director of Strategy & Budget           | 1                  | 1                  | 1                  | 1                    |
| Associate Director of Strategy & Budget | 1                  | 1                  | 1                  | 1                    |
| Strategy & Budget Analyst               | 1                  | 1                  | 1                  | 1                    |
| <b>TOTAL</b>                            | <b>7</b>           | <b>6</b>           | <b>6</b>           | <b>6</b>             |

## Summary of Expenditures By Category

|                                    | FY 23-24<br>Actual | FY 24-25<br>Adopted | FY 24-25<br>Estimated Actual | FY 25-26<br>Proposed |
|------------------------------------|--------------------|---------------------|------------------------------|----------------------|
| Wages and Benefits                 | 1,737,808          | 1,862,451           | 1,857,513                    | 1,889,317            |
| Operating Expenditures             | 207,243            | 375,808             | 307,797                      | 375,808              |
| <b>Total Executive &amp; Mayor</b> | <b>1,945,051</b>   | <b>2,238,259</b>    | <b>2,165,310</b>             | <b>2,265,125</b>     |





Department Purpose

The Information Center is a centralized group of problem-solvers who assist citizens when they call or visit City Hall. The agents who work in this division take utility payments, accept business license applications and renewals, register participants for recreation programs, fill out work order requests, and much more. Agents are also able to redirect citizens to appropriate staff members when additional information or expertise is needed, ensuring they are directed to the best person to address the citizens questions or concerns.

CORE PROGRAMS

1. E-Payments

2. Department Support

3. Mail Processing

4. Service Request Processing

5. Dog Licensing

6. New Resident Orientations

7. Delinquent

Account Support

8. Final Utility Account Assessments

9. Business Licensing Support

10. Information Management

Performance Measures

| Strategic Priorities   | Strategies & Guiding Principles  | Performance Measures  | 2024 Actual | 2025 Target | 2026 Target |
|------------------------|--|---|-------------|-------------|-------------|
| Engaged Community (EC) | EC-1 RESPONDS to the needs and concerns of the community in a prompt, transparent, professional, respectful and ethical manner | Decrease the percentage of phone calls to seek service, information, or to file a complaint to 30% annually or less (Annual Community Survey)         | 38%         | 31%         | 30%         |
|                        |  | Resolve 80% or more of resident calls at the first contact or one transfer (Annual Community Survey)  | 79%         | 80%         | 80%         |
|                        |  | Reduce monthly average call volume to the Info Center at 9,000 calls per month or less as the City grows through improving website services and forms | 9,161       | 9,875       | 9,000       |

Information Center at a Glance:

|  |  |  |                                 |  |                           |
|--|--|--|---------------------------------|--|---------------------------|
|  | Location:<br>City Hall<br>1600 W. Towne Center Dr. |  | FY 2025-26 Budget:<br>\$475,934 |  | Full-Time Employees:<br>6 |
|--|--|--|---------------------------------|--|---------------------------|

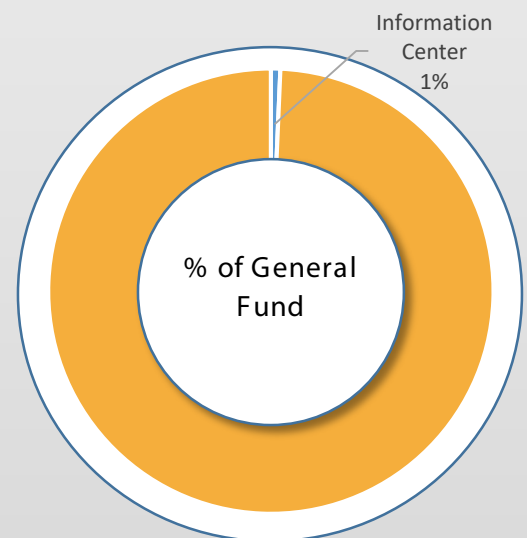
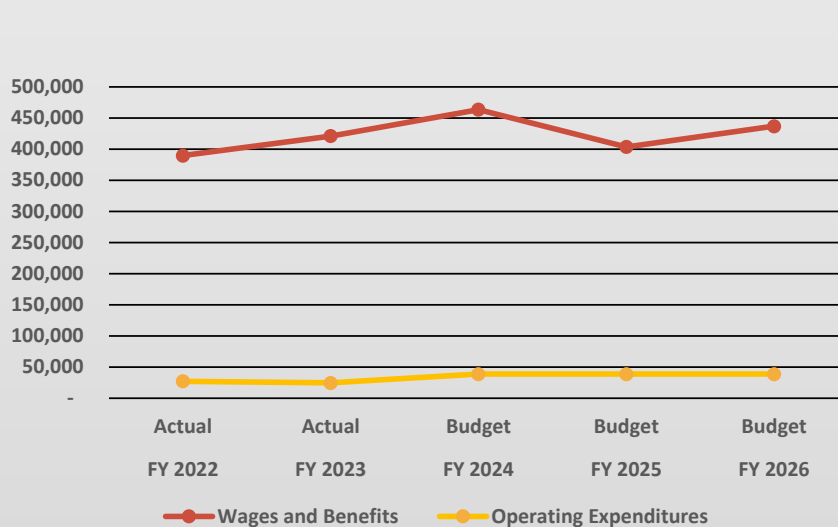




| Authorized Positions      | FY 22-23<br>Actual | FY 23-24<br>Actual | FY 24-25<br>Actual | FY 25-26<br>Proposed |
|---------------------------|--------------------|--------------------|--------------------|----------------------|
| Information Center Agents | 5                  | 5                  | 6                  | 6                    |
| Information Center Lead   | 1                  | 1                  | 0                  | 0                    |
| <b>TOTAL</b>              | <b>6</b>           | <b>6</b>           | <b>6</b>           | <b>6</b>             |

## Summary of Expenditures By Category

|                                 | FY 23-24<br>Actual | FY 24-25<br>Adopted | FY 24-25<br>Estimated Actual | FY 25-26<br>Proposed |
|---------------------------------|--------------------|---------------------|------------------------------|----------------------|
| Wages and Benefits              | 420,829            | 403,745             | 409,512                      | 436,959              |
| Operating Expenditures          | 30,154             | 38,975              | 33,934                       | 38,975               |
| <b>Total Information Center</b> | <b>450,983</b>     | <b>442,720</b>      | <b>443,446</b>               | <b>475,934</b>       |





Department Purpose

The Human Resources division provides a variety of support to other departments in the areas of Administration, Employee Relations, Employment and Compensation, Benefits, and Training and Development.

CORE PROGRAMS

1. City Leadership Training

2. Employee Handbook Development & Maintenance

3. Employment Verification & Background Checks

4. Federal and State

5. Law Compliance & Reporting

6. Employee Recruitment & Selection

7. Benefits Management

8. Employee Leave Management

9. Employee Recognition

Performance Measures

| Strategic Priorities                  | Strategies & Guiding Principles  | Performance Measures   | 2024 Actual | 2025 Target | 2026 Target       |
|---------------------------------------|--|--|-------------|-------------|-------------------|
| Fiscally Responsible Governance (FRG) | FRG-1 Workforce ATTRACTS, motivates, develops and retains a high-quality, engaged and productive workforce | Increase the annual percentage of employees who pass probation to greater than 95%                             | 99%         | 85%         | 95%               |
|                                       |  | Maintain annual percentage of employees participating in the Tuition Reimbursement program at between 3 and 5% | 3%          | 4%          | Between 3% and 5% |

Human Resources at a Glance:

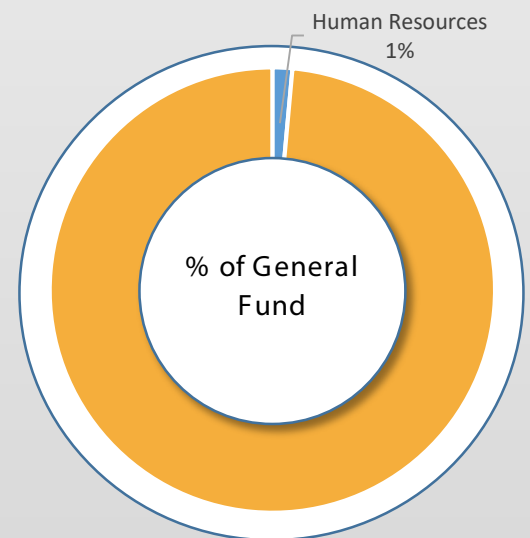
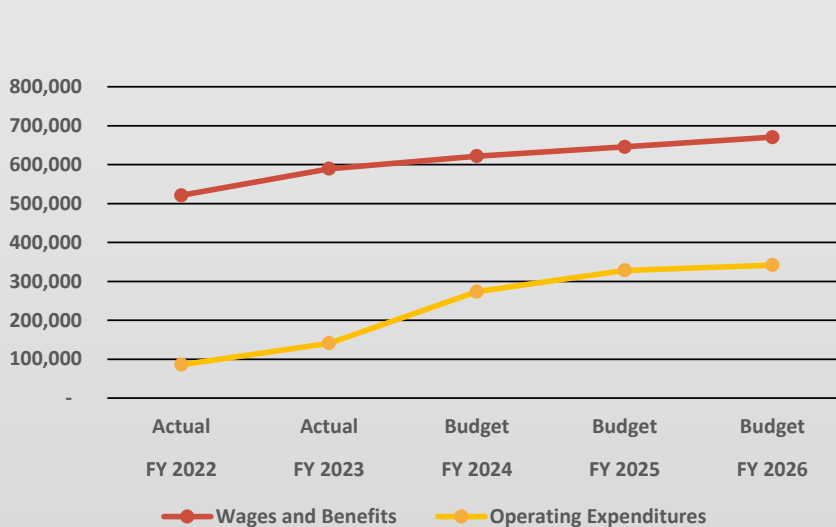
|  |  |  |                                   |  |                           |
|--|--|--|-----------------------------------|--|---------------------------|
|  | Location:<br>City Hall<br>1600 W. Towne Center Dr. |  | FY 2025-26 Budget:<br>\$1,012,519 |  | Full-Time Employees:<br>4 |
|--|--|--|-----------------------------------|--|---------------------------|



| Authorized Positions                  | FY 22-23<br>Actual | FY 23-24<br>Actual | FY 24-25<br>Actual | FY 25-26<br>Proposed |
|---------------------------------------|--------------------|--------------------|--------------------|----------------------|
| Director of Human Resources           | 1                  | 1                  | 1                  | 1                    |
| Associate Director of Human Resources | 1                  | 1                  | 1                  | 1                    |
| HR Generalist                         | 2                  | 2                  | 2                  | 2                    |
| <b>TOTAL</b>                          | <b>4</b>           | <b>4</b>           | <b>4</b>           | <b>4</b>             |

## Summary of Expenditures By Category

|                              | FY 23-24<br>Actual | FY 24-25<br>Adopted | FY 24-25<br>Estimated Actual | FY 25-26<br>Proposed |
|------------------------------|--------------------|---------------------|------------------------------|----------------------|
| Wages and Benefits           | 630,066            | 645,676             | 640,880                      | 670,552              |
| Operating Expenditures       | 163,352            | 328,167             | 231,221                      | 341,967              |
| <b>Total Human Resources</b> | <b>793,418</b>     | <b>973,843</b>      | <b>872,101</b>               | <b>1,012,519</b>     |





## Department Purpose

The Finance division provides useful, timely, and reliable financial information and support to City Staff, Management, Council, Citizens, and external parties. This includes accounts payable, accounts receivable, reporting all financial transactions for the City, and producing the City's Annual Financial Report (ACFR). Additionally, the Finance division provides budget and financial support for the City's Redevelopment Agency (RDA) and the Municipal Building Authority (MBA).




### CORE PROGRAMS

1. Budget Development
2. External Audit
3. Debt Management
4. Internal Audit, Internal Controls & Policy Analysis
5. ACFR Preparation
6. Accounts Payable
7. Cash Investment
8. Management General Ledger Maintenance
9. Payroll Processing & Reporting
10. RFP and Bid Management
11. Budget Analysis and Forecasting
12. Utility Work Orders

## Performance Measures

| Strategic Priorities                  | Strategies & Guiding Principles  | Performance Measures   | 2024 Actual | 2025 Target | 2026 Target |
|---------------------------------------|--|--|-------------|-------------|-------------|
| Fiscally Responsible Governance (FRG) | FRG-2 Transparency FOSTERS fiscal responsibility, operational excellence, trust and transparency by ensuring accountability, efficiency and innovation in all operations   | Increase the number of utility billing payments taken through the City's online payment portal by 5% each year | 9%          | 5%          | 5%          |
|                                       |  | Increase the number of vendors paid via electronic file transfer (EFT) by 2% each year                         | 3%          | 2%          | 2%          |
| Sustainable Growth (SG)               | SG-2 CREATES and SUPPORTS environmentally sustainable programs including: water conservation, recycling, energy conservation, and air quality improvement to ensure the financial well-being and long-term sustainability of the community | Increase the number of active accounts signed up for paperless billing by 5% each year                         | 8%          | 5%          | 5%          |

### Finance at a Glance:

|  |   |   |  |   |                                   |
|--|---|---|--|---|-----------------------------------|
|  | <b>Location:</b><br>City Hall<br>1600 W. Towne Center Dr. |  | <b>FY 2025-26 Budget:</b><br>\$4,487,035 |  | <b>Full-Time Employees:</b><br>21 |
|--|---|---|--|---|-----------------------------------|

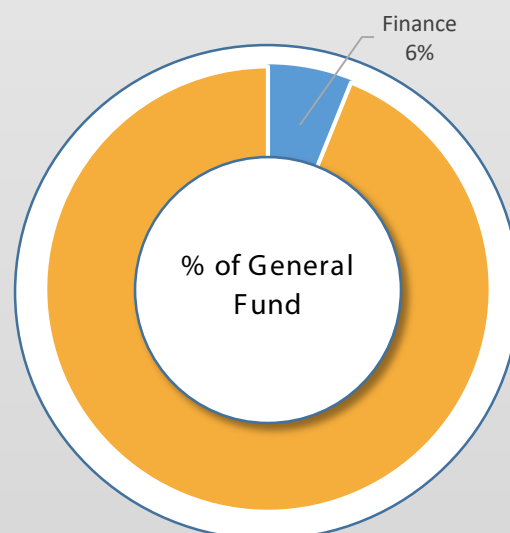
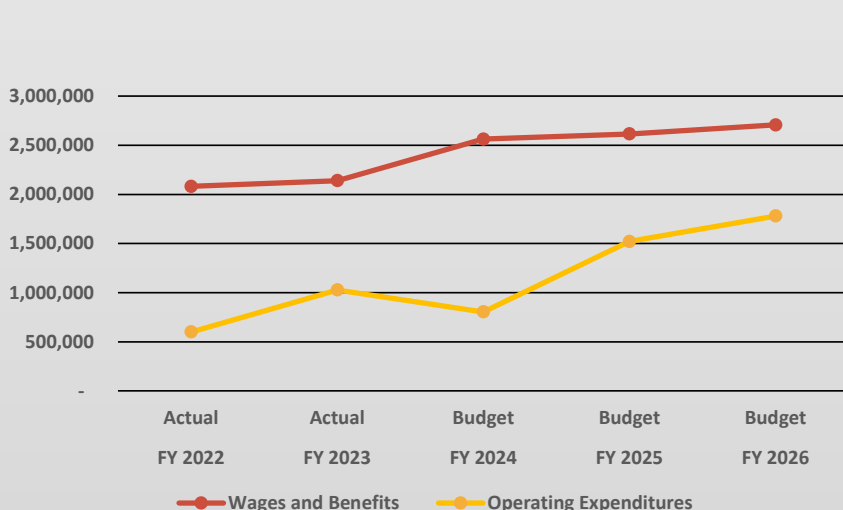


|                                    | FY 22-23<br>Actual | FY 23-24<br>Actual | FY 24-25<br>Actual | FY 25-26<br>Proposed |
|------------------------------------|--------------------|--------------------|--------------------|----------------------|
| <b>Authorized Positions</b>        |                    |                    |                    |                      |
| Chief Financial Officer            | 1                  | 1                  | 1                  | 1                    |
| Deputy Director of Finance         | 1                  | 1                  | 0                  | 0                    |
| Associate Director of Finance      | 1                  | 1                  | 1                  | 1                    |
| City Treasurer                     | 1                  | 1                  | 1                  | 1                    |
| Purchasing Coordinator             | 1                  | 1                  | 1                  | 1                    |
| Senior Accounts Payable Specialist | 1                  | 1                  | 1                  | 1                    |
| Senior Accountant                  | 0                  | 1                  | 1                  | 1                    |
| Accountant (I, II, III)            | 5                  | 5                  | 4                  | 4                    |
| Billing Manager                    | 1                  | 1                  | 1                  | 1                    |
| Billing Lead                       | 1                  | 1                  | 1                  | 1                    |
| Billing Clerk                      | 4                  | 4                  | 4                  | 5                    |
| Utility Metering Lead              | 1                  | 1                  | 1                  | 1                    |
| Utility Metering Technician        | 1                  | 1                  | 1                  | 1                    |
| Payroll Technician                 | 0                  | 0                  | 1                  | 1                    |
| <b>Assistant Controller</b>        | 0                  | 0                  | 1                  | 1                    |
| <b>TOTAL</b>                       | <b>19</b>          | <b>20</b>          | <b>20</b>          | <b>21</b>            |

(1) One new Billing Clerk position was added to meet the needs of the department.

## Summary of Expenditures By Category

|                        | FY 23-24<br>Actual | FY 24-25<br>Adopted | FY 24-25<br>Estimated Actual | FY 25-26<br>Proposed |
|------------------------|--------------------|---------------------|------------------------------|----------------------|
| Wages and Benefits     | 2,237,911          | 2,614,299           | 2,554,121                    | 2,706,396            |
| Operating Expenditures | 1,574,320          | 1,520,639           | 1,487,944                    | 1,780,639            |
| <b>Total Finance</b>   | <b>3,812,230</b>   | <b>4,134,938</b>    | <b>4,042,065</b>             | <b>4,487,035</b>     |





Department Purpose

The City Commerce & Sustainability division coordinates and promotes the implementation of economic development and growth through long-term strategic planning and resource allocation. It also establishes and maintains cooperative-working relationships with other organizations at all levels and in a variety of locations. Business Licenses are also handled by the City Commerce & Sustainability division.

CORE PROGRAMS

1. Business Licensing

2. Business Expansion (non-Redevelopment Agency)

3. Business Recruitment (non-Redevelopment Agency)

4. Business Retention (non-Redevelopment Agency)

Performance Measures

| Strategic Priorities      | Strategies & Guiding Principles  | Performance Measures  | 2024 Actual | 2025 Target | 2026 Target |
|---------------------------|--|---|-------------|-------------|-------------|
| Economic Development (ED) | ED-1 EXPANDS, ATTRACTS and RETAINS a diverse mix of high quality employers to contribute to the community's economic sustainability and offer opportunities for employment       | Maintain annual number of new business licenses at 300 or higher                      | 317         | 353         | 300         |
|                           |  | Maintain annual active business licenses at 1,298 or more                             | 1,364       | 1,392       | 1,298       |
|                           | ED-2 PROMOTES the community as a safe, attractive and quality place to live, work and play   | Maintain annual number of employees employed within South Jordan at 26,000 or higher. | 27,164      | 27,131      | 26,000      |
|                           | ED-4 ESTABLISHES a predictable and efficient development process that fosters a high degree of collaboration and coordination within the community and with diverse stakeholders | Maintain annual business license renewals at 1,083 or more                            | 1,292       | 1,225       | 1,083       |
|                           |  | Maintain annual business licenses closed at 159 or less                               | 275         | 281         | 159         |

City Commerce at a Glance:

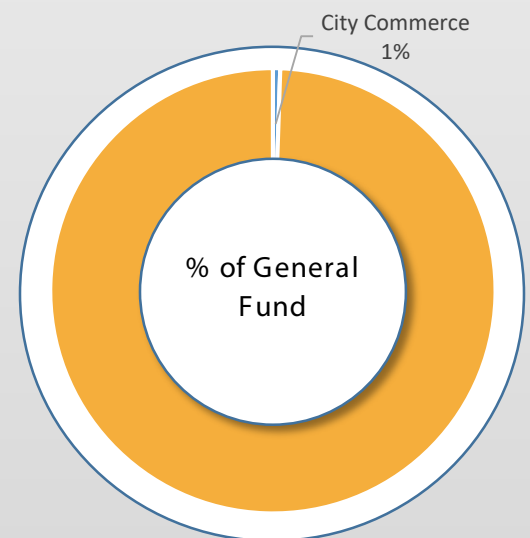
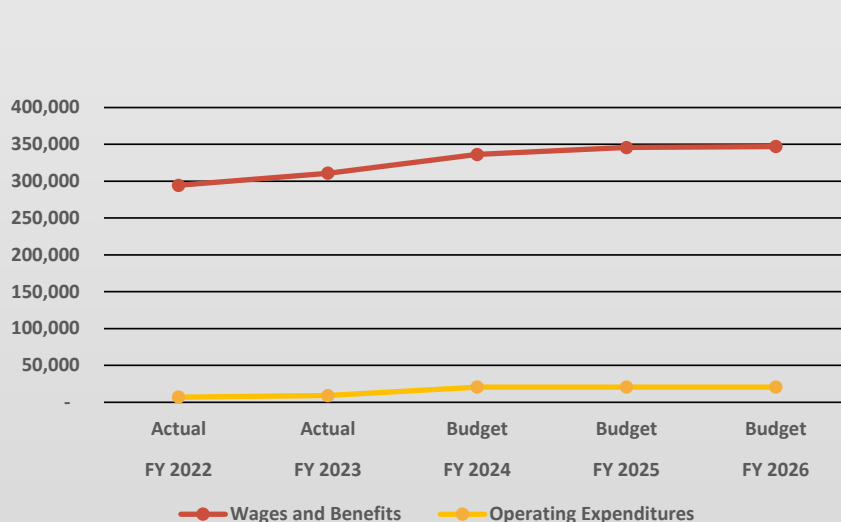
|  |   |  |  |  |                                  |
|--|---|--|--|--|----------------------------------|
|  | <b>Location:</b><br>City Hall<br>1600 W. Towne Center Dr. |  | <b>FY 2025-26 Budget:</b><br>\$367,510 |  | <b>Full-Time Employees:</b><br>2 |
|--|---|--|--|--|----------------------------------|



| Authorized Positions      | FY 22-23<br>Actual | FY 23-24<br>Actual | FY 24-25<br>Actual | FY 25-26<br>Proposed |
|---------------------------|--------------------|--------------------|--------------------|----------------------|
| Director of City Commerce | 1                  | 1                  | 1                  | 1                    |
| Executive Assistant       | 1                  | 1                  | 1                  | 1                    |
| <b>TOTAL</b>              | <b>2</b>           | <b>2</b>           | <b>2</b>           | <b>2</b>             |

## Summary of Expenditures By Category

|   | FY 23-24<br>Actual | FY 24-25<br>Adopted | FY 24-25<br>Estimated Actual | FY 25-26<br>Proposed |
|---|--------------------|---------------------|------------------------------|----------------------|
| Wages and Benefits                              | 334,398            | 345,571             | 343,835                      | 346,910              |
| Operating Expenditures                          | 30,519             | 20,600              | 20,155                       | 20,600               |
| <b>Total City Commerce &amp; Sustainability</b> | <b>364,917</b>     | <b>366,171</b>      | <b>363,990</b>               | <b>367,510</b>       |





Department Purpose

The City Recorder's Office is responsible for maintaining all City records and files through an electronic filing system. The recorder's office also manages all municipal elections, GRAMA requests, and public meeting agendas, minutes, and recordings.

CORE PROGRAMS

1. Planning Commission Support

2. Records Management

3. City Council Support

4. Redevelopment Agency, Advisory Boards,
- Committee Support

5. Government Records Management Act (GRAMA) Requests

6. Municipal Code

7. Record Retention

8. Municipal Election

Performance Measures

| Strategic Priorities                  | Strategies & Guiding Principles  | Performance Measures   | 2024 Actual | 2025 Target | 2026 Target |
|---------------------------------------|--|--|-------------|-------------|-------------|
| Fiscally Responsible Governance (FRG) | FRG-2 Transparency FOSTERS fiscal responsibility, operational excellence, trust and transparency by ensuring accountability, efficiency and innovation in all operations | Maintain 100% of GRAMA requests responded to by the City Recorder to no later than 10 business days, or 5 business days if a request benefits the public rather than the requesting individual (63G-2-204(3)(a)) | 100%        | 100%        | 100%        |

City Recorder at a Glance:

|  |  |  |                                 |  |                           |
|--|--|--|---------------------------------|--|---------------------------|
|  | Location:<br>City Hall<br>1600 W. Towne Center Dr. |  | FY 2025-26 Budget:<br>\$466,344 |  | Full-Time Employees:<br>2 |
|--|--|--|---------------------------------|--|---------------------------|

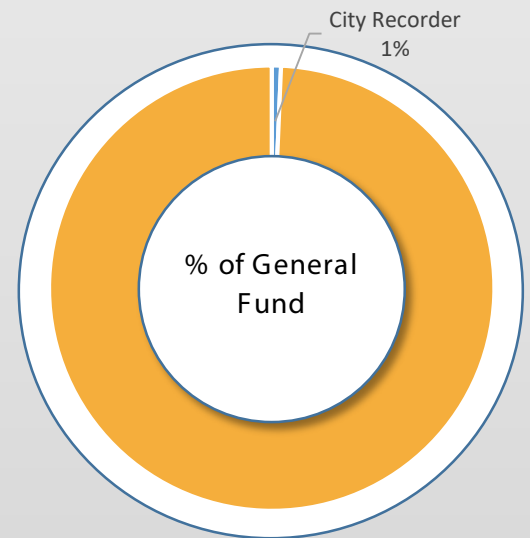
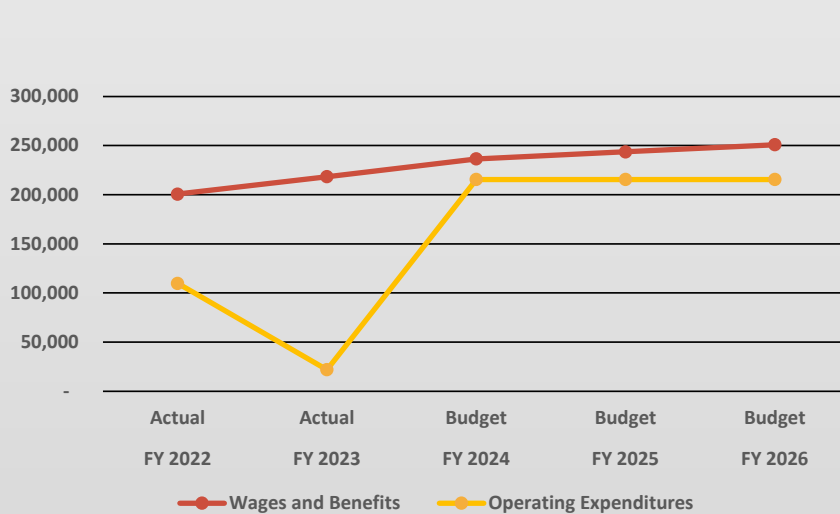




| Authorized Positions | FY 22-23<br>Actual | FY 23-24<br>Actual | FY 24-25<br>Actual | FY 25-26<br>Proposed |
|----------------------|--------------------|--------------------|--------------------|----------------------|
| City Recorder        | 1                  | 1                  | 1                  | 1                    |
| Deputy City Recorder | 1                  | 1                  | 1                  | 1                    |
| <b>TOTAL</b>         | <b>2</b>           | <b>2</b>           | <b>2</b>           | <b>2</b>             |

## Summary of Expenditures By Category

|                            | FY 23-24<br>Actual | FY 24-25<br>Adopted | FY 24-25<br>Estimated Actual | FY 25-26<br>Proposed |
|----------------------------|--------------------|---------------------|------------------------------|----------------------|
| Wages and Benefits         | 241,829            | 243,698             | 243,536                      | 250,814              |
| Operating Expenditures     | 97,946             | 215,530             | 171,159                      | 215,530              |
| <b>Total City Recorder</b> | <b>339,775</b>     | <b>459,228</b>      | <b>414,695</b>               | <b>466,344</b>       |





# Office of the Assistant City Manager

The Office of the Assistant City Manager houses and provides management direction and support for the Administrative Services, Recreation, Engineering Services, Planning, Fire Services, Public Works and Police Services.

| EXPENDITURES BY PROGRAM    | 2026<br>PROPOSED | 2026<br>FTE | PAGE<br>REFERENCE |
|----------------------------|------------------|-------------|-------------------|
| 1. Assistant City Manager  | \$205,937        | 0           | 79                |
| 2. Administrative Services | \$6,059,588      | 31          | 81                |
| 3. Recreation              | \$2,708,279      | 16          | 92                |
| 4. Engineering Services    | \$5,434,854      | 37          | 99                |
| 5. Planning                | \$976,677        | 7           | 104               |
| 6. Fire Services           | \$13,472,293     | 93          | 107               |
| 7. Police Services         | \$15,152,618     | 92          | 110               |
| 8. Public Works            | \$11,232,409     | 75          | 113               |
| TOTAL EXPENDITURES         | \$55,242,655     | 351         |                   |



## Department Purpose

The Office of the Assistant City Manager is responsible for management direction and support for all City operations departments, as well as special projects related to City Code, City-wide policies, and other issues.

### CORE PROGRAMS

1. Provide Leadership to City Operations
2. Budget/Finance Accountability
3. Operational Excellence
4. Policy Development

## Performance Measures

| Strategic Priorities      | Strategies & Guiding Principles  | Performance Measures  | 2024 Actual | 2025 Target | 2026 Target |
|---------------------------|--|---|-------------|-------------|-------------|
| Safe Community (SC)       | SC-5 ENGAGES the entire community to share in the responsibility for its safety, health and well-being   | Maintain a 85% or higher rating on providing a safe community <i>(source: Annual Community Survey)</i>  | 89%         | 84%         | 88%         |
| Economic Development (ED) | ED-3 ENHANCES a dynamic, sustainable and diversified tax base, balancing taxes, fees and charges   | Maintain a 75% or higher rating on promoting commercial and residential growth to improve the City's economy <i>(source: Annual Community Survey)</i> | 72%         | 74%         | 75%         |
| Sustainable Growth (SG)   | SG-2 CREATES and SUPPORTS environmentally sustainable programs including: water conservation, recycling, energy conservation, and air quality improvement to ensure the financial well-being and long-term sustainability of the community | Maintain a 75% or higher rating on planning for the long-term needs of a growing community <i>(source: Annual Community Survey)</i>                   | 64%         | 62%         | 75%         |

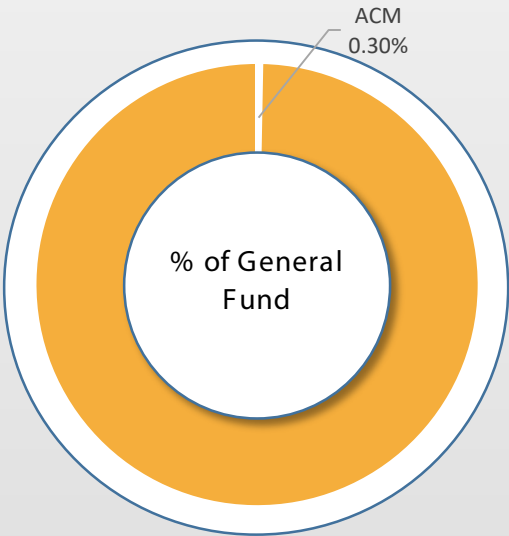
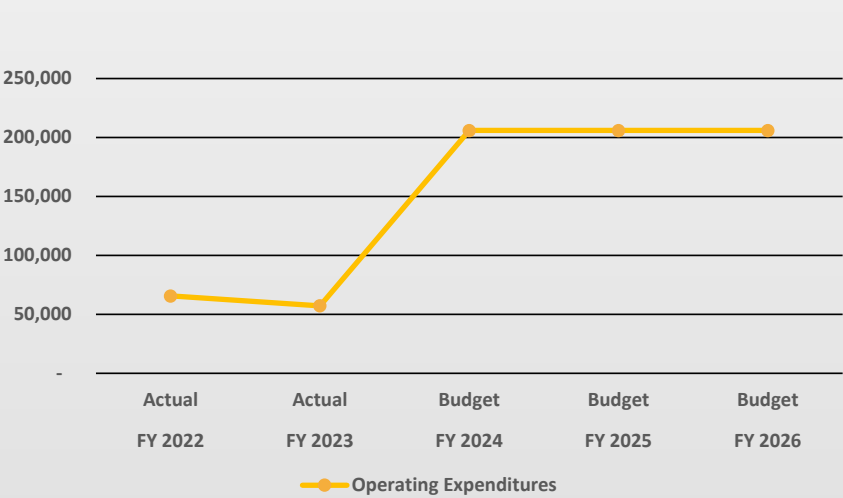
### ACM at a Glance:

|   |   |   |  |   |                                  |
|---|---|---|--|---|----------------------------------|
|  | <b>Location:</b><br>City Hall<br>1600 W. Towne Center Dr. |  | <b>FY 2025-26 Budget:</b><br>\$205,937 |  | <b>Full-Time Employees:</b><br>0 |
|---|---|---|--|---|----------------------------------|



Summary of Expenditures By Category

|                              | FY 23-24 | FY 24-25 | FY 24-25         | FY 25-26 |
|------------------------------|----------|----------|------------------|----------|
|                              | Actual   | Adopted  | Estimated Actual | Proposed |
| Wages and Benefits           | 0        | 0        | 0                | 0        |
| Operating Expenditures       | 85,172   | 205,937  | 136,362          | 205,937  |
| Total Assistant City Manager | 85,172   | 205,937  | 136,362          | 205,937  |







## General Fund - Administrative Services



# Administrative Services

The Administrative Services department provides leadership and administrative support for Communications/ Media/Marketing, Information Services, Court, and Facilities.

| EXPENDITURES BY PROGRAM           | 2026<br>PROPOSED   | 2026<br>FTE | PAGE<br>REFERENCE |
|-----------------------------------|--------------------|-------------|-------------------|
| 1. Administrative Services        | \$472,906          | 3           | 82                |
| 2. Communications/Media/Marketing | \$513,100          | 3           | 84                |
| 3. Information Services           | \$2,694,676        | 11          | 86                |
| 4. Court                          | \$757,012          | 5           | 88                |
| 5. Facilities                     | \$1,621,894        | 9           | 90                |
| <b>TOTAL EXPENDITURES</b>         | <b>\$6,059,588</b> | <b>31</b>   |                   |



Department Purpose

Administrative Services provides leadership and administrative support for Risk Management, Communications/Media/Marketing, Information Services, Court, Facilities.




CORE PROGRAMS

- 1. Department Strategic Planning
- 2. Division Operations Support

Performance Measures

| Strategic Priorities                  | Strategies & Guiding Principles   | Performance Measures   | 2024 Actual | 2025 Target | 2026 Target |
|---------------------------------------|---|--|-------------|-------------|-------------|
| Engaged Community (EC)                | EC-1 RESPONDS to the needs and concerns of the community in a prompt, transparent, professional, respectful, and ethical manner   | Achieve a 80% or higher performance rating on communicating effectively with residents                           | 78%         | 74%         | 80%         |
| Fiscally Responsible Governance (FRG) | FRG-3 Resource Alignment PROTECTS, manages, optimizes and invests in its human, financial, physical and technology resources to ensure alignment with planning and budget | Achieve a 75% or higher performance rating on implementing government policies to efficiently use city resources | 75%         | 72%         | 75%         |

Admin Services at a Glance:

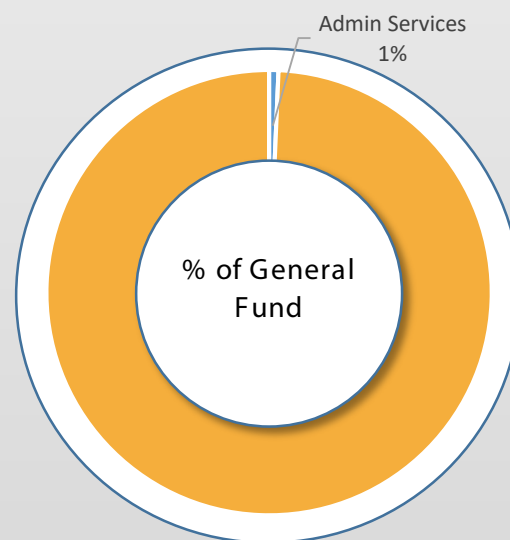
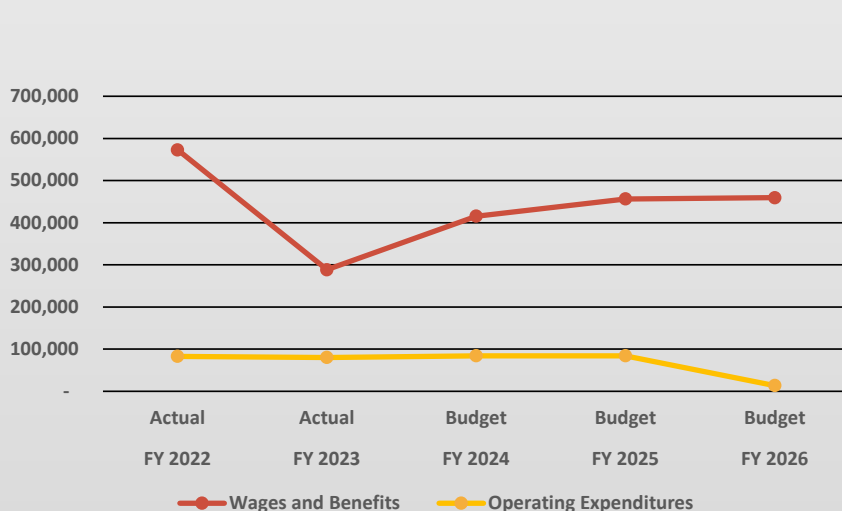
|  |  |   |                                 |   |                           |
|--|--|---|---------------------------------|---|---------------------------|
|  | Location:<br>City Hall<br>1600 W. Towne Center Dr. |  | FY 2025-26 Budget:<br>\$472,906 |  | Full-Time Employees:<br>3 |
|--|--|---|---------------------------------|---|---------------------------|



| Authorized Positions                | FY 22-23<br>Actual | FY 23-24<br>Actual | FY 24-25<br>Actual | FY 25-26<br>Proposed |
|-------------------------------------|--------------------|--------------------|--------------------|----------------------|
| Director of Administrative Services | 1                  | 1                  | 1                  | 1                    |
| Administrative Services Assistant   | 1                  | 1                  | 1                  | 1                    |
| Risk Manager                        | 1                  | 1                  | 1                  | 1                    |
| <b>TOTAL</b>                        | <b>3</b>           | <b>3</b>           | <b>3</b>           | <b>3</b>             |

### Summary of Expenditures By Category

|                                      | FY 23-24<br>Actual | FY 24-25<br>Adopted | FY 24-25<br>Estimated Actual | FY 25-26<br>Proposed |
|--------------------------------------|--------------------|---------------------|------------------------------|----------------------|
| Wages and Benefits                   | 444,134            | 456,484             | 456,406                      | 459,551              |
| Operating Expenditures               | 83,459             | 84,170              | 77,104                       | 13,355               |
| <b>Total Administrative Services</b> | <b>527,593</b>     | <b>540,654</b>      | <b>533,510</b>               | <b>472,906</b>       |





Department Purpose

The Communications/Media/Marketing exists to assist elected officials and city staff in developing and implementing messages to the public. The Communications Coordinator serves as the City spokesperson and works with the media in coordinating and delivering interviews and issuing press releases. In addition, Communications/Media/Marketing manages and maintains the City's social media sites.

CORE PROGRAMS

1. Community Outreach

2. Special Events

3. Social Media

4. Public Information Officer

5. Branding

6. Broadcasting

7. Leisure Guide

8. Recreation

9. Program Content Marketing

Community Outreach (Focus Newsletter)

Performance Measures

| Strategic Priorities   | Strategies & Guiding Principles   | Performance Measures  | 2024 Actual | 2025 Target | 2026 Target |
|------------------------|---|---|-------------|-------------|-------------|
| Engaged Community (EC) | EC-1 RESPONDS to the needs and concerns of the community in a prompt, transparent, professional, respectful, and ethical manner | Maintain City newsletter email open rates at or above the industry average of 45% | 66%         | 66%         | 45%         |
|                        | EC-2 ENSURES open, two-way communication, by listening to and soliciting feedback from community members                        | Maintain total City social media engagement rates at 3% or higher                 | 6%          | 6%          | 3%          |

Communications at a Glance:

|  |  |  |                                 |  |                           |
|--|--|--|---------------------------------|--|---------------------------|
|  | Location:<br>City Hall<br>1600 W. Towne Center Dr. |  | FY 2025-26 Budget:<br>\$513,100 |  | Full-Time Employees:<br>3 |
|--|--|--|---------------------------------|--|---------------------------|

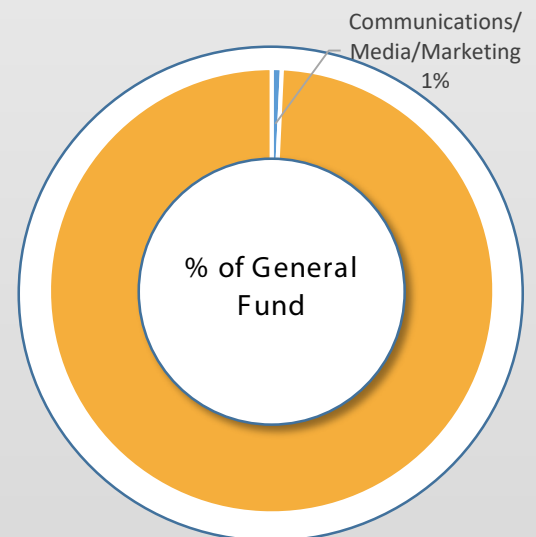
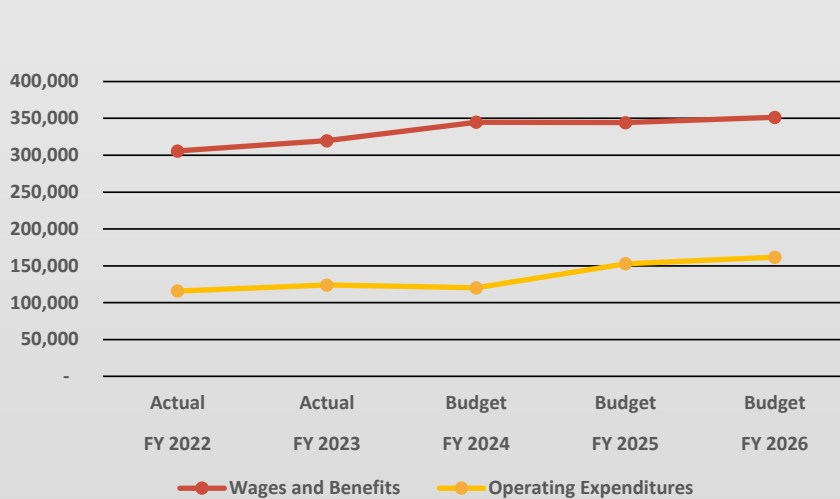




| Authorized Positions               | FY 22-23<br>Actual | FY 23-24<br>Actual | FY 24-25<br>Actual | FY 25-26<br>Proposed |
|------------------------------------|--------------------|--------------------|--------------------|----------------------|
| Communications Manager             | 1                  | 1                  | 1                  | 1                    |
| Communications Specialist          | 1                  | 1                  | 1                  | 1                    |
| Graphic Design/Content Coordinator | 1                  | 1                  | 1                  | 1                    |
| <b>TOTAL</b>                       | <b>3</b>           | <b>3</b>           | <b>3</b>           | <b>3</b>             |

## Summary of Expenditures By Category

|                                   | FY 23-24<br>Actual | FY 24-25<br>Adopted | FY 24-25<br>Estimated Actual | FY 25-26<br>Proposed |
|-----------------------------------|--------------------|---------------------|------------------------------|----------------------|
| Wages and Benefits                | 333,259            | 344,245             | 337,734                      | 351,401              |
| Operating Expenditures            | 132,555            | 152,722             | 136,391                      | 161,699              |
| <b>Total Communications/Media</b> | <b>465,814</b>     | <b>496,967</b>      | <b>474,125</b>               | <b>513,100</b>       |





Department Purpose

Information Services provides all the electronic voice and data communication connectivity for the staff of South Jordan. This service includes all internal communication along with interface to the residents of the City. This division provides and maintains all software programs and data storage including all relative hardware.

CORE PROGRAMS

1. Geographical Information Services (GIS)

2. Software Purchase & Disposition

3. Software Maintenance

4. Data Management -

5. Backup Audio & Video System Operations & Maintenance

6. User Interface/ Maintenance & Disposition

7. Data Management

Performance Measures

| Strategic Priorities       | Strategies & Guiding Principles   | Performance Measures  | 2024 Actual | 2025 Target | 2026 Target |
|----------------------------|---|---|-------------|-------------|-------------|
| Fiscally Responsible (FRG) | FRG-3 Resource Alignment PROTECTS, manages, optimizes and invests in its human, financial, physical and technology resources to ensure alignment with planning and budget | Resolve 85% of employee IT requests in 5 working days or less | 84%         | 90%         | 85%         |

Information Services at a Glance:

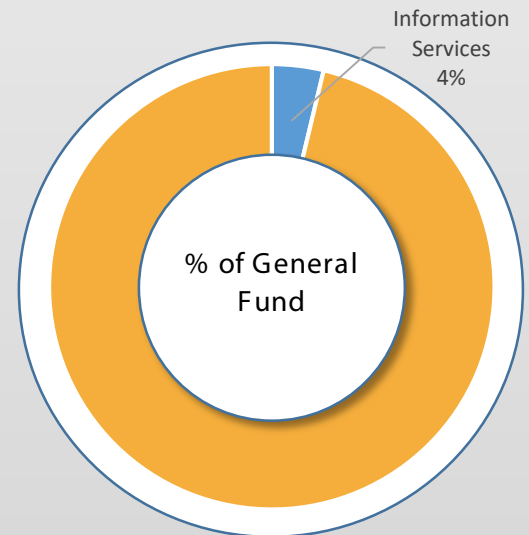
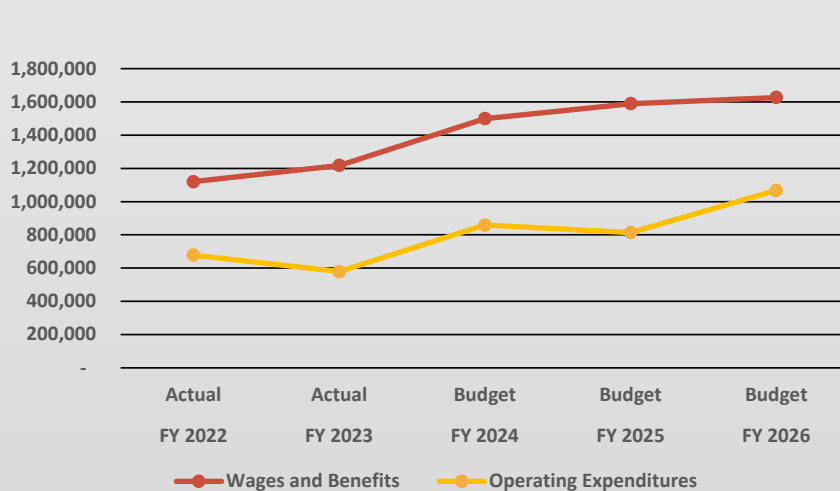
|  |  |  |                                   |  |                            |
|--|--|--|-----------------------------------|--|----------------------------|
|  | Location:<br>City Hall<br>1600 W. Towne Center Dr. |  | FY 2025-26 Budget:<br>\$2,694,676 |  | Full-Time Employees:<br>11 |
|--|--|--|-----------------------------------|--|----------------------------|



| Authorized Positions               | FY 22-23<br>Actual | FY 23-24<br>Actual | FY 24-25<br>Actual | FY 25-26<br>Proposed |
|------------------------------------|--------------------|--------------------|--------------------|----------------------|
| Chief Technology Officer           | 1                  | 1                  | 1                  | 1                    |
| Lan/Web Developer                  | 1                  | 1                  | 1                  | 1                    |
| Senior Systems Administrator       | 1                  | 1                  | 1                  | 1                    |
| IS Technician                      | 2                  | 2                  | 2                  | 1                    |
| GIS Coordinator                    | 1                  | 2                  | 2                  | 2                    |
| GIS Specialist                     | 1                  | 0                  | 0                  | 0                    |
| Systems Administrator              | 2                  | 3                  | 3                  | 4                    |
| Database Specialist                | 1                  | 0                  | 0                  | 0                    |
| Cybersecurity System Administrator | 0                  | 1                  | 1                  | 1                    |
| <b>TOTAL</b>                       | <b>10</b>          | <b>11</b>          | <b>11</b>          | <b>11</b>            |

### Summary of Expenditures By Category

|                                   | FY 23-24<br>Actual | FY 24-25<br>Adopted | FY 24-25<br>Estimated Actual | FY 25-26<br>Proposed |
|-----------------------------------|--------------------|---------------------|------------------------------|----------------------|
| Wages and Benefits                | 1,454,688          | 1,590,069           | 1,570,967                    | 1,626,958            |
| Operating Expenditures            | 857,770            | 813,718             | 868,616                      | 1,067,718            |
| <b>Total Information Services</b> | <b>2,312,458</b>   | <b>2,403,787</b>    | <b>2,439,583</b>             | <b>2,694,676</b>     |





Department Purpose

The Justice Court Judge exercises authority over matters within the court's jurisdiction and conducts proceedings, hearings and trials. The Justice Court staff supports the administration of justice by handling all public inquiries, maintaining files and permanent records and providing court security and transportation of prisoners.

CORE PROGRAMS

1. Manage Court Funds

2. Court Security

3. Prisoner Management

4. Judicial Actions

5. Court Process Service

6. Records Management

Performance Measures

| Strategic Priorities                  | Strategies & Guiding Principles  | Performance Measures   | 2024 Actual | 2025 Target | 2026 Target |
|---------------------------------------|--|--|-------------|-------------|-------------|
| Balanced Regulatory Environment (BRE) | BRE-4 ENFORCES ordinances and policies with adequate staffing to maintain a clean, orderly and sustainable community | Maintain a 95% or higher rating on time to disposition small claims (Utah Judicial Council standard is 9 months) | 100%        | 100%        | 95%         |
|                                       |  | Maintain a 95% or higher rating on time to disposition for traffic (Utah Judicial Council standard is 3 months)  | 89%         | 64%         | 95%         |
|                                       |  | Maintain a 95% or higher rating on time to disposition for criminal (Utah Judicial Council standard is 6 months) | 69%         | 81%         | 95%         |

Court at a Glance:

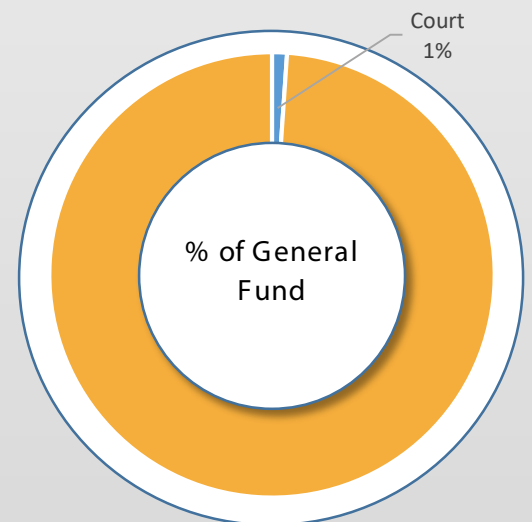
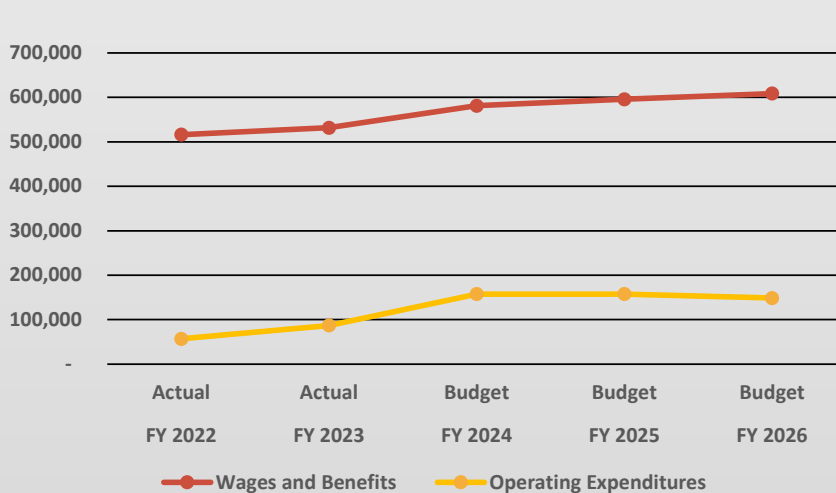
|  |   |  |  |  |                                  |
|--|---|--|--|--|----------------------------------|
|  | <b>Location:</b><br>Public Safety<br>10655 S. Redwood Rd. |  | <b>FY 2025-26 Budget:</b><br>\$757,012 |  | <b>Full-Time Employees:</b><br>5 |
|--|---|--|--|--|----------------------------------|



| Authorized Positions        | FY 22-23<br>Actual | FY 23-24<br>Actual | FY 24-25<br>Actual | FY 25-26<br>Proposed |
|-----------------------------|--------------------|--------------------|--------------------|----------------------|
| Judge                       | 1                  | 1                  | 1                  | 1                    |
| Justice Court Administrator | 1                  | 1                  | 1                  | 1                    |
| Lead Court Clerk            | 1                  | 1                  | 1                  | 1                    |
| Justice Court Clerk         | 2                  | 2                  | 2                  | 2                    |
| <b>TOTAL</b>                | <b>5</b>           | <b>5</b>           | <b>5</b>           | <b>5</b>             |

## Summary of Expenditures By Category

|                        | FY 23-24<br>Actual | FY 24-25<br>Adopted | FY 24-25<br>Estimated Actual | FY 25-26<br>Proposed |
|------------------------|--------------------|---------------------|------------------------------|----------------------|
| Wages and Benefits     | 595,227            | 595,728             | 595,949                      | 608,419              |
| Operating Expenditures | 88,508             | 157,570             | 116,717                      | 148,593              |
| <b>Total Court</b>     | <b>683,735</b>     | <b>753,298</b>      | <b>712,666</b>               | <b>757,012</b>       |





Department Purpose

The Facilities division provides preventative and routine maintenance as well as custodial services to all city owned facilities. They also evaluate utility related equipment to effectively conserve power or natural gas costs.

CORE PROGRAMS

1. Oquirrh Shadows Park Splash Pad Maintenance

2. Preventive Facility Maintenance

3. Work Orders

4. Facility Maintenance Data Management

5. Building

Assessments, Maintenance, Inspections and Repairs

6. Electrical, Mechanical and HVAC Systems Repair and Maintenance

7. Custodial Services

Performance Measures

| Strategic Priorities                 | Strategies & Guiding Principles                            | Performance Measures  | 2024 Actual | 2025 Target | 2026 Target |
|--------------------------------------|--|---|-------------|-------------|-------------|
| Reliable Public Infrastructure (RPI) | RPI-3 MAINTAINS and Operates quality public infrastructure | Maintain 80% or higher percentage of service requests completed within 3 days | 75%         | 85%         | 80%         |

Facilities at a Glance:

|  |   |  |  |  |                                  |
|--|---|--|--|--|----------------------------------|
|  | <b>Location:</b><br>Facilities Office<br>4034 South Jordan Pkwy |  | <b>FY 2025-26 Budget:</b><br>\$1,621,894 |  | <b>Full-Time Employees:</b><br>9 |
|--|---|--|--|--|----------------------------------|



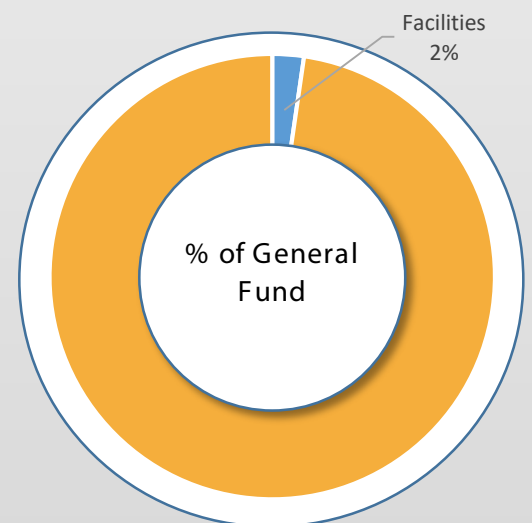
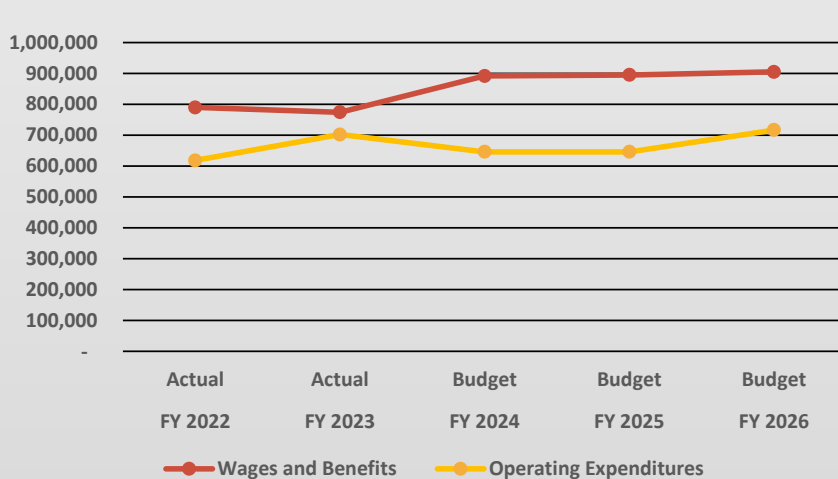
# Facilities

Administrative Services

| Authorized Positions               | FY 22-23<br>Actual | FY 23-24<br>Actual | FY 24-25<br>Actual | FY 25-26<br>Proposed |
|------------------------------------|--------------------|--------------------|--------------------|----------------------|
| Facilities Manager                 | 1                  | 1                  | 1                  | 1                    |
| Facilities Lead Worker             | 1                  | 1                  | 1                  | 1                    |
| Facilities Worker                  | 2                  | 2                  | 2                  | 2                    |
| Custodian                          | 3                  | 4                  | 4                  | 4                    |
| HVAC/Facilities Maintenance Worker | 1                  | 1                  | 1                  | 1                    |
| <b>TOTAL</b>                       | <b>8</b>           | <b>9</b>           | <b>9</b>           | <b>9</b>             |

## Summary of Expenditures By Category

|                         | FY 23-24<br>Actual | FY 24-25<br>Adopted | FY 24-25<br>Estimated Actual | FY 25-26<br>Proposed |
|-------------------------|--------------------|---------------------|------------------------------|----------------------|
| Wages and Benefits      | 858,960            | 895,421             | 890,463                      | 904,988              |
| Operating Expenditures  | 731,430            | 646,091             | 634,420                      | 716,906              |
| <b>Total Facilities</b> | <b>1,590,390</b>   | <b>1,541,512</b>    | <b>1,524,883</b>             | <b>1,621,894</b>     |







# Recreation

The Recreation department provides leadership and administrative support for Recreation & Event Programs, Seniors, Gale Center and Mulligans.

| EXPENDITURES BY PROGRAM        | 2026<br>PROPOSED | 2026<br>FTE | PAGE<br>REFERENCE |
|--------------------------------|------------------|-------------|-------------------|
| 1. Recreation & Event Programs | \$2,294,696      | 13          | 93                |
| 2. Seniors                     | \$368,001        | 3           | 95                |
| 3. Gale Center                 | \$45,582         | 0           | 97                |
| TOTAL EXPENDITURES             | \$2,708,279      | 16          |                   |





# Recreation/Event Programs

Recreation

## Department Purpose

The Recreation & Event Programs division provides a variety of youth and adult recreation, community events and education programs. Some programs include: Summerfest, Historical Preservation, Youth Council, and the Arts Council.

### CORE PROGRAMS

1. Grants Giving & Management
2. Public Art Displays, Contest & Events
3. Arts at the Gale
4. Literary Contest
5. SoJo Summerfest
6. Volunteer Coordination
7. Historical Committee
8. Youth Council
9. Holiday Events
10. Summer Events & Promotions
11. Farmers Market
12. South Jordan City Parade Float

## Performance Measures

| Strategic Priorities                    | Strategies & Guiding Principles  | Performance Measures   | 2024 Actual | 2025 Target | 2026 Target |
|---|--|--|-------------|-------------|-------------|
| Desirable Amenities & Open Space (DAOS) | DAOS-4 OFFERS a variety of park amenities, recreation and art programs, and community events, for all ages and abilities | Maintain 80% or higher rating for Recreation Programs ( <i>source: Annual Community Survey</i> )                   | 78%         | 79%         | 80%         |
|   |  | Maintain annual number of registered participants in City Arts programs at 250 or more                             | 372         | 367         | 250         |
| Engaged Community (EC)                  | EC-3 PROVIDES opportunities to engage and serve, informing and involving the community through a variety of methods      | Maintain a 85% or higher rating on providing opportunities to participate in City events, programs, and activities | 87%         | 86%         | 85%         |
|   | EC-4 FOSTERS a feeling of community pride, acceptance of others and a shared responsibility                              | Maintain 82% or higher rating for Community Events ( <i>source: Annual Community Survey</i> )                      | 79%         | 78%         | 82%         |

### Rec/Event Programs at a Glance:

|   |   |   |  |   |                                   |
|---|---|---|--|---|-----------------------------------|
|  | <b>Location:</b><br>City Hall<br>1600 W. Towne Center Dr. |  | <b>FY 2025-26 Budget:</b><br>\$2,294,696 |  | <b>Full-Time Employees:</b><br>13 |
|---|---|---|--|---|-----------------------------------|

# Recreation/Event Programs

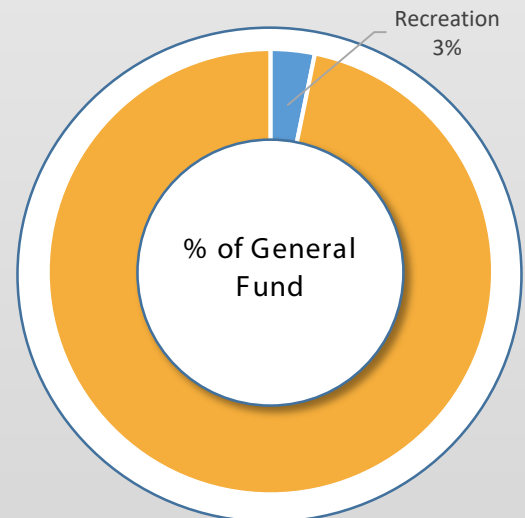
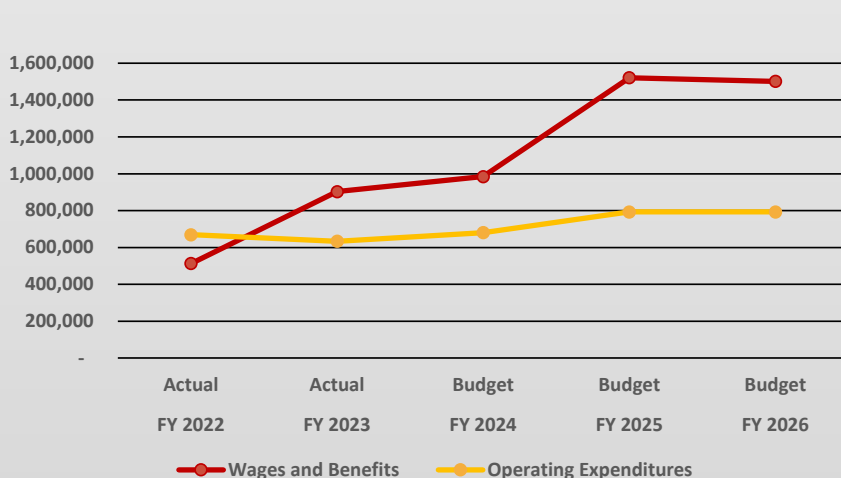


Recreation

|   | FY 22-23<br>Actual | FY 23-24<br>Actual | FY 24-25<br>Actual | FY 25-26<br>Proposed |
|---|--------------------|--------------------|--------------------|----------------------|
| <b>Authorized Positions</b>               |                    |                    |                    |                      |
| Director of Recreation                    | 1                  | 1                  | 1                  | 1                    |
| Recreation Customer Service Supervisor    | 1                  | 1                  | 1                  | 1                    |
| Rec Customer Service Assistant            | 0                  | 2                  | 2                  | 2                    |
| Recreation Program Coordinator - Baseball | 0                  | 0                  | 1                  | 1                    |
| Special Events Coordinator                | 1                  | 1                  | 1                  | 1                    |
| Museum Curator                            | 1                  | 1                  | 1                  | 1                    |
| Arts & Culture Program Supervisor         | 1                  | 1                  | 1                  | 1                    |
| Arts Program Coordinator                  | 1                  | 1                  | 1                  | 1                    |
| Recreation Program Supervisor             | 2                  | 2                  | 2                  | 2                    |
| Special Events Supervisor                 | 0                  | 0                  | 1                  | 1                    |
| Grant & Sponsorship Coordinator           | 0                  | 0                  | 1                  | 1                    |
| <b>TOTAL</b>                              | <b>8</b>           | <b>10</b>          | <b>13</b>          | <b>13</b>            |

## Summary of Expenditures By Category

|  | FY 23-24<br>Actual | FY 24-25<br>Adopted | FY 24-25<br>Estimated Actual | FY 25-26<br>Proposed |
|--|--------------------|---------------------|------------------------------|----------------------|
| Wages and Benefits                     | 1,122,843          | 1,521,347           | 1,510,780                    | 1,501,468            |
| Operating Expenditures                 | 650,060            | 793,228             | 768,273                      | 793,228              |
| <b>Total Recreation/Event Programs</b> | <b>1,772,903</b>   | <b>2,314,575</b>    | <b>2,279,053</b>             | <b>2,294,696</b>     |





## Department Purpose

The Senior division provides programs for Seniors at the Community Center. The Community Center also hosts other community programs and meeting space for both public and private events. The Community Center is "home base" for the South Jordan Youth Council.

### CORE PROGRAMS

1. Daily Operations & Customer Service
2. Community Senior Recreation Programs
3. Food Management - Senior Meals
4. Senior Transportation
5. Beauty Salon

## Performance Measures

| Strategic Priorities                    | Strategies & Guiding Principles  | Performance Measures  | 2024 Actual | 2025 Target | 2026 Target |
|---|--|---|-------------|-------------|-------------|
| Desirable Amenities & Open Space (DAOS) | DAOS-4 OFFERS a variety of park amenities, recreation and art programs, and community events, for all ages and abilities | Maintain 75% or higher rating for Senior Programs<br><i>(source: Annual Community Survey)</i> | 73%         | 73%         | 75%         |
|   |  | Maintain annual participation in senior classes and activities at 15,000 or more              | 14,321      | 19,812      | 15,000      |

### Seniors at a Glance:

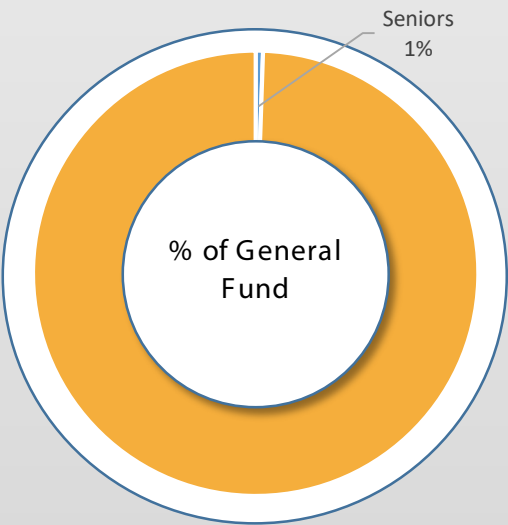
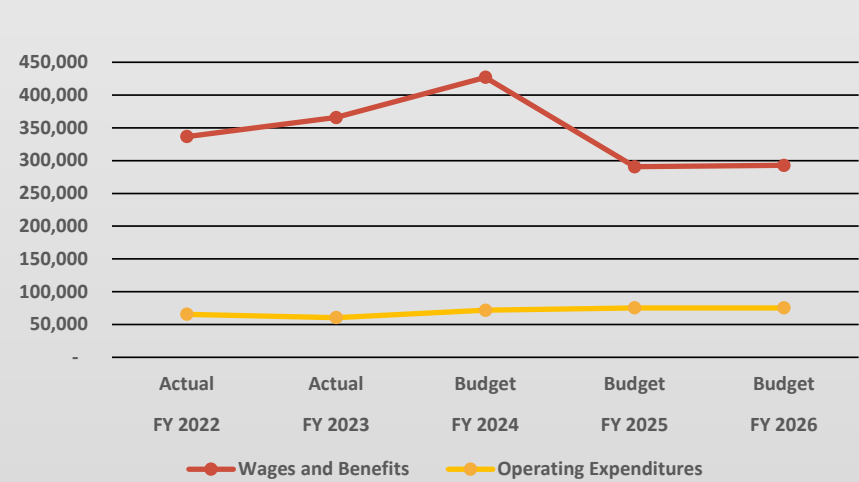
|  |  |  |  |  |                                  |
|--|--|--|--|--|----------------------------------|
|  | <b>Location:</b><br>Community Center<br>10778 S. Redwood Rd. |  | <b>FY 2025-26 Budget:</b><br>\$368,001 |  | <b>Full-Time Employees:</b><br>3 |
|--|--|--|--|--|----------------------------------|



| Authorized Positions        | FY 22-23<br>Actual | FY 23-24<br>Actual | FY 24-25<br>Actual | FY 25-26<br>Proposed |
|-----------------------------|--------------------|--------------------|--------------------|----------------------|
| Community Center Supervisor | 1                  | 1                  | 1                  | 1                    |
| Senior Programs Coordinator | 1                  | 1                  | 1                  | 1                    |
| Kitchen Assistant           | 1                  | 1                  | 1                  | 1                    |
| Customer Service Assistant  | 2                  | 0                  | 0                  | 0                    |
| TOTAL                       | 5                  | 3                  | 3                  | 3                    |

Summary of Expenditures By Category

|                        | FY 23-24<br>Actual | FY 24-25<br>Adopted | FY 24-25<br>Estimated Actual | FY 25-26<br>Proposed |
|------------------------|--------------------|---------------------|------------------------------|----------------------|
| Wages and Benefits     | 336,976            | 290,727             | 285,284                      | 292,741              |
| Operating Expenditures | 73,921             | 75,260              | 69,155                       | 75,260               |
| Total Seniors          | 410,897            | 365,987             | 354,439                      | 368,001              |





Department Purpose

The Gale Center division provides preservation and education of South Jordan City and local history. Programs include educational lectures and art series, as well as hands-on exhibits and display space for historical museum items, artwork, and educational exhibits.

CORE PROGRAMS

1. Auditorium  
Maintenance and  
Rental
2. Exhibit  
Maintenance,  
Preservation and  
Development
3. Volunteer  
Management and  
Coordination
4. Museum Mashup  
Program
5. Gale Center  
Activities

Performance Measures

| Strategic<br>Priorities                       | Strategies & Guiding<br>Principles   | Performance<br>Measures                             | 2024<br>Actual | 2025<br>Target | 2026<br>Target |
|---|--|---|----------------|----------------|----------------|
| Desirable Amenities<br>& Open Space<br>(DAOS) | DAOS-4 OFFERS a variety of park amenities, recreation and art programs, and community events, for all ages and abilities | Increase annual number of total museum visits by 5% | 52%            | 67%            | 5%             |

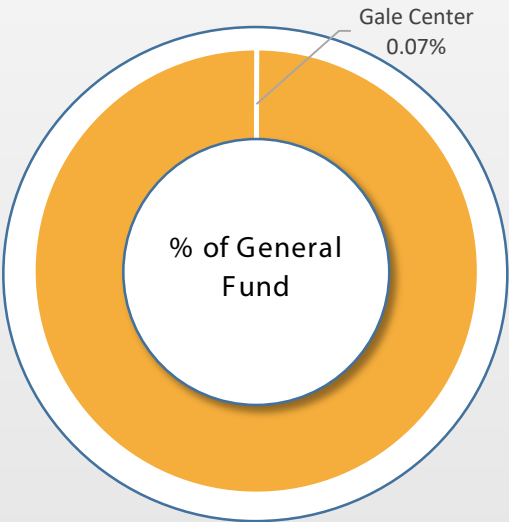
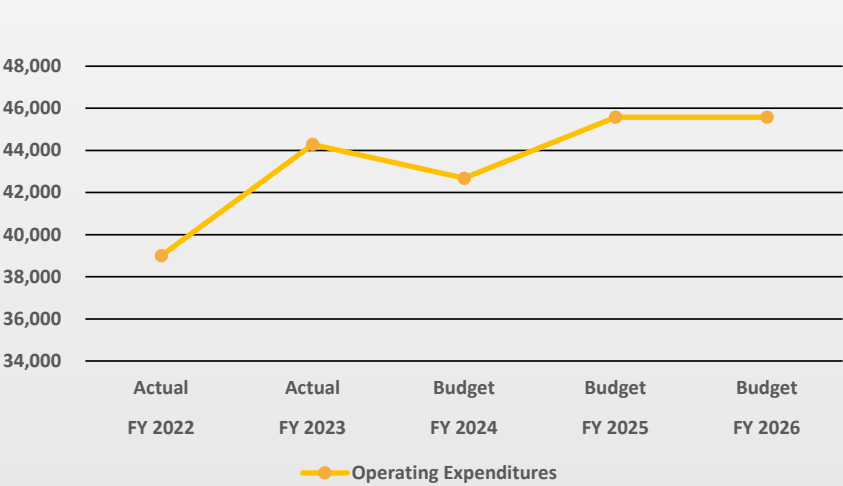
Gale Center at a Glance:

|  |   |  |                                       |  |                                  |
|--|---|--|---------------------------------------|--|----------------------------------|
|  | <b>Location:</b><br>Gale Center<br>10300 S. Beckstead Ln. |  | <b>FY 2025-26 Budget:</b><br>\$45,582 |  | <b>Full-Time Employees:</b><br>0 |
|--|---|--|---------------------------------------|--|----------------------------------|



Summary of Expenditures By Category

|                        | FY 23-24 | FY 24-25 | FY 24-25         | FY 25-26 |
|------------------------|----------|----------|------------------|----------|
|                        | Actual   | Adopted  | Estimated Actual | Proposed |
| Wages and Benefits     | 0        | 0        | 0                | 0        |
| Operating Expenditures | 47,628   | 45,582   | 45,746           | 45,582   |
| Total Gale Center      | 47,628   | 45,582   | 45,746           | 45,582   |



Gale Center of History & Culture





## Engineering Services

The Engineering Services Department houses and provides administrative support for Building, Code Enforcement and Engineering.

| EXPENDITURES BY PROGRAM   | 2026<br>PROPOSED   | 2026<br>FTE | PAGE<br>REFERENCE |
|---------------------------|--------------------|-------------|-------------------|
| 1. Building               | \$1,901,331        | 13          | 100               |
| 2. Engineering            | \$3,533,523        | 24          | 102               |
| <b>TOTAL EXPENDITURES</b> | <b>\$5,434,854</b> | <b>37</b>   |                   |





Department Purpose

The Building division promotes the general health, safety and welfare of South Jordan citizens by effectively administering and enforcing building regulations mandated by City and State governments. We provide professional and accurate understanding of adopted codes and ordinances throughout the residential and commercial building process. Using a proactive approach to educate and request compliance of the Municipal Code in a friendly, fair and impartial manner. Code Compliance inspectors assist in maintaining the aesthetic appeal and property values of the City.

CORE PROGRAMS

1. Commercial & Residential Inspections

2. Commercial & Residential Plan Review

3. Property Maintenance

4. Building Permits

5. Signs and Banners

6. Compliance Business License/ Home Occupation

7. Compliance Fire Plan Review

8. Fire Inspection

Performance Measures

| Strategic Priorities | Strategies & Guiding Principles  | Performance Measures  | 2024 Actual | 2025 Target | 2026 Target |
|----------------------|--|---|-------------|-------------|-------------|
| Safe Community (SC)  | SC-4 DELIVERS a safe and reliable public and private infrastructure system | Maintain 95% or higher rating for building inspections completed within 3 days of receiving request | 99.95%      | 99.90%      | 95%         |
|                      |  | Maintain 95% or higher rating for building plan reviews completed within 14 days                    | 99.88%      | 99.90%      | 95%         |
|                      | SC-3 ENFORCES the law respectfully and without prejudice                   | Maintain 90% or higher rating for response time to code complaints within 3 days                    | 99.82%      | 99.90%      | 95%         |

Building at a Glance:

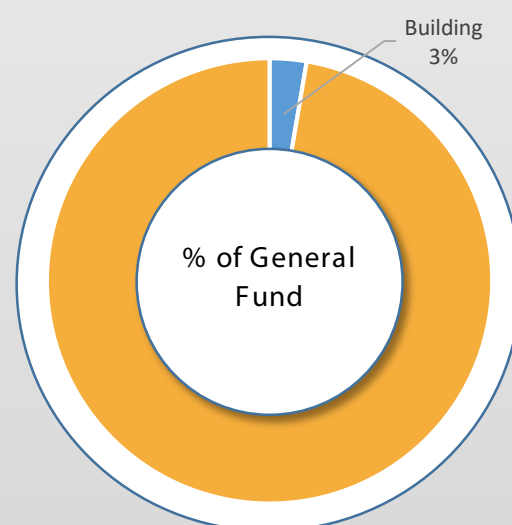
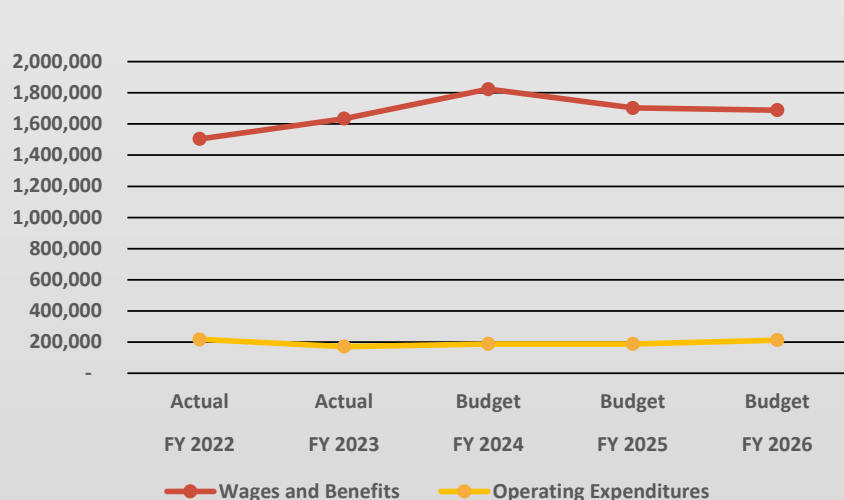
|  |   |  |  |  |                                   |
|--|---|--|--|--|-----------------------------------|
|  | <b>Location:</b><br>City Hall<br>1600 W. Towne Center Dr. |  | <b>FY 2025-26 Budget:</b><br>\$1,901,331 |  | <b>Full-Time Employees:</b><br>13 |
|--|---|--|--|--|-----------------------------------|



| Authorized Positions              | FY 22-23<br>Actual | FY 23-24<br>Actual | FY 24-25<br>Actual | FY 25-26<br>Proposed |
|-----------------------------------|--------------------|--------------------|--------------------|----------------------|
| Chief Building Official           | 1                  | 1                  | 1                  | 1                    |
| Fire Marshal                      | 1                  | 0                  | 0                  | 0                    |
| Senior Plans Examiner             | 1                  | 1                  | 1                  | 1                    |
| Plans Examiner                    | 1                  | 2                  | 2                  | 2                    |
| Assistant Building Official       | 1                  | 1                  | 1                  | 1                    |
| Building/Code Inspector I/II/III  | 6                  | 7                  | 7                  | 7                    |
| Permit Specialist                 | 1                  | 0                  | 0                  | 0                    |
| Development Services Assistant II | 2                  | 0                  | 0                  | 0                    |
| Senior Code Inspector             | 1                  | 1                  | 1                  | 1                    |
| <b>TOTAL</b>                      | <b>15</b>          | <b>13</b>          | <b>13</b>          | <b>13</b>            |

## Summary of Expenditures By Category

|                        | FY 23-24<br>Actual | FY 24-25<br>Adopted | FY 24-25<br>Estimated Actual | FY 25-26<br>Proposed |
|------------------------|--------------------|---------------------|------------------------------|----------------------|
| Wages and Benefits     | 1,728,057          | 1,702,919           | 1,700,879                    | 1,689,041            |
| Operating Expenditures | 212,826            | 187,290             | 176,459                      | 212,290              |
| <b>Total Building</b>  | <b>1,940,883</b>   | <b>1,890,209</b>    | <b>1,877,338</b>             | <b>1,901,331</b>     |





Department Purpose

The Engineering division develops master plans for the storm drain, transportation and culinary water systems within the City. Master plans take into account existing and future needs of the City. The Engineering division ensures that projects are constructed in accordance with City codes, plans and other appropriate industry specifications. The division manages the Capital Improvement Program (CIP) and oversees the designs, bids, and construction of CIP projects. In addition, the division addresses traffic concerns and issues within the City.

CORE PROGRAMS

1. Commercial & Residential Inspections

2. Commercial & Residential Plan Review

3. Property Maintenance

4. Building Permits

5. Signs and Banners

6. Compliance Business License/ Home Occupation Compliance

7. Fire Plan Review

8. Fire Inspection

Performance Measures

| Strategic Priorities                 | Strategies & Guiding Principles  | Performance Measures   | 2024 Actual | 2025 Target | 2026 Target |
|--------------------------------------|--|--|-------------|-------------|-------------|
| Reliable Public Infrastructure (RPI) | RPI-3 MAINTAINS and Operates quality public infrastructure                 | Maintain 95% or higher rating for first site plan reviews completed within 3 weeks, and subsequent reviews in 1 week | 93.5%       | 93.40%      | 95%         |
|                                      |  | Maintain a pavement condition index of greater than 85   | 84          | 82.54       | 85          |
| Safe Community (SC)                  | SC-2 RESPONDS to emergencies and calls for service and listens to concerns | Analyze and respond to traffic complaints within 4 weeks on average  | 2.44        | 3.2         | 4           |

Engineering at a Glance:

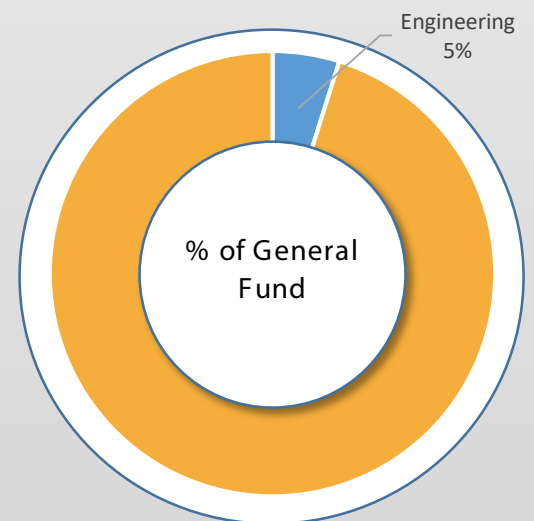
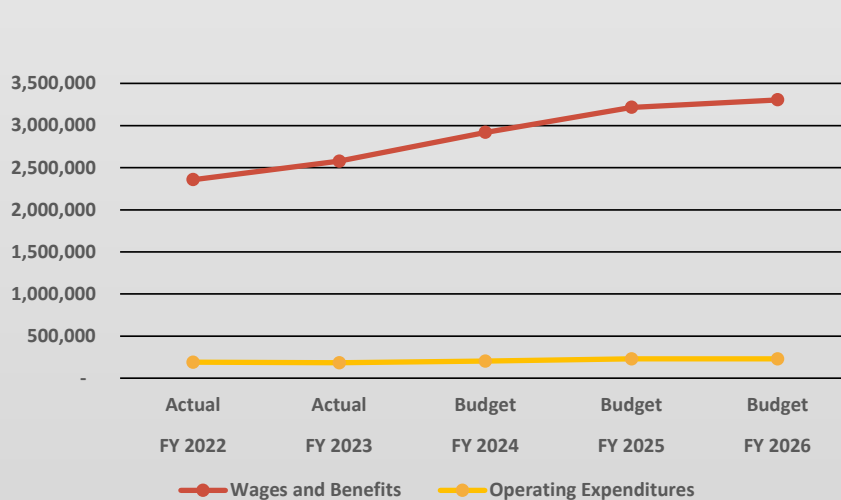
|  |  |  |                                   |  |                            |
|--|--|--|-----------------------------------|--|----------------------------|
|  | Location:<br>City Hall<br>1600 W. Towne Center Dr. |  | FY 2025-26 Budget:<br>\$3,533,523 |  | Full-Time Employees:<br>24 |
|--|--|--|-----------------------------------|--|----------------------------|



|  | FY 22-23<br>Actual | FY 23-24<br>Actual | FY 24-25<br>Actual | FY 25-26<br>Proposed |
|--|--------------------|--------------------|--------------------|----------------------|
| <b>Authorized Positions</b>                  |                    |                    |                    |                      |
| Director of Engineering/City Engineer        | 1                  | 1                  | 1                  | 1                    |
| Deputy City Engineer/Transportation Engineer | 1                  | 1                  | 1                  | 1                    |
| Supervising Senior Engineer                  | 2                  | 2                  | 2                  | 2                    |
| Senior Engineer                              | 2                  | 2                  | 2                  | 2                    |
| Associate Director of Construction           | 0                  | 0                  | 1                  | 1                    |
| Construction Manager                         | 2                  | 2                  | 1                  | 1                    |
| Engineering Inspector                        | 5                  | 5                  | 5                  | 6                    |
| Associate Engineer                           | 2                  | 2                  | 2                  | 2                    |
| Engineering Designer                         | 1                  | 1                  | 1                  | 1                    |
| UPDES Coordinator                            | 0                  | 0                  | 1                  | 1                    |
| Operations Manager                           | 1                  | 1                  | 1                  | 1                    |
| Survey Technician                            | 1                  | 1                  | 1                  | 0                    |
| Engineering Permit Technician                | 1                  | 1                  | 1                  | 1                    |
| Administrative Assistant (I, II, III)        | 0                  | 3                  | 3                  | 3                    |
| Executive Assistant                          | 0                  | 1                  | 1                  | 1                    |
| <b>TOTAL</b>                                 | <b>19</b>          | <b>23</b>          | <b>24</b>          | <b>24</b>            |

### Summary of Expenditures By Category

|                          | FY 23-24<br>Actual | FY 24-25<br>Adopted | FY 24-25<br>Estimated Actual | FY 25-26<br>Proposed |
|--------------------------|--------------------|---------------------|------------------------------|----------------------|
| Wages and Benefits       | 2,823,160          | 3,215,322           | 3,205,636                    | 3,304,273            |
| Operating Expenditures   | 203,634            | 229,250             | 210,981                      | 229,250              |
| <b>Total Engineering</b> | <b>3,026,794</b>   | <b>3,444,572</b>    | <b>3,416,617</b>             | <b>3,533,523</b>     |





# Planning

The Planning Department guides the planned physical development of the City in a manner that preserves the quality of life for South Jordan residents.

| EXPENDITURES BY PROGRAM | 2026<br>PROPOSED | 2026<br>FTE | PAGE<br>REFERENCE |
|-------------------------|------------------|-------------|-------------------|
| 1. Planning             | \$976,677        | 7           | 105               |
| TOTAL EXPENDITURES      | \$976,677        | 7           |                   |





## Department Purpose

The Planning Department guides the planned physical development of the City in a manner that preserves the quality of life for South Jordan residents, by ensuring that all new planning programs and development projects comply with the City's adopted General Plan. Advice and technical support is provided to the City Council and Planning Commission regarding the compliance of all development proposals with the City's Land Use and Development Codes. The department also provides information to assist residents in understanding the General Plan, Land Use Codes and Development Codes.




### CORE PROGRAMS

1. Zoning Administration
2. Long Range Planning
3. Development Application Review & Processing
4. Plan Review and Inspection
5. Planning
6. Administration Planning Commission & Architectural Review Committee
7. Variance Application and Appeals Processing

## Performance Measures

| Strategic Priorities                  | Strategies & Guiding Principles  | Performance Measures  | 2024 Actual | 2025 Target | 2026 Target |
|---------------------------------------|--|---|-------------|-------------|-------------|
| Sustainable Growth (SG)               | SG-1 IMPLEMENTS effective policies and program to ensure the accomplishment of the General Plan and its related goals and objectives while using a variety of financial tools to ensure diverse and affordable housing types | Maintain 65% or higher rating for Planning & Zoning<br><i>(source: Annual Community Survey)</i>   | 60%         | 60%         | 65%         |
| Balanced Regulatory Environment (BRE) | BRE-1 DEVELOPS effective, well-balanced and consistently applied ordinances and policies   | Present at least 5 City Code amendments to the City Council annually that substantively clarify or change land use review procedures or regulations | 1           | 5           | 5           |
| Economic Development (ED)             | ED-4 ESTABLISHES a predictable and efficient development process that fosters a high degree of collaboration and coordination within the community and with diverse stakeholders   | Maintain annual average number of planning reviews on land use applications to less than 3 per application  | 1.7         | 1.66        | 3           |

### Planning at a Glance:

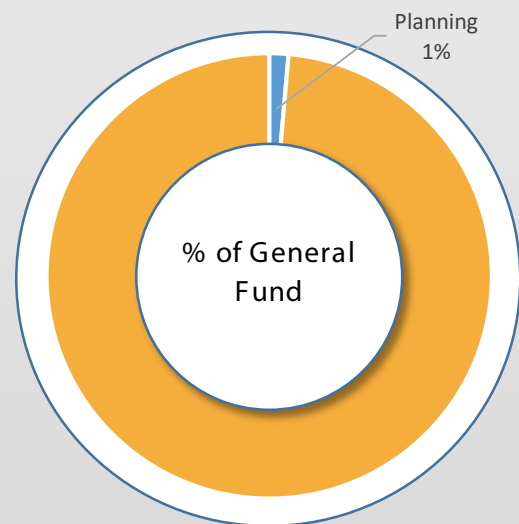
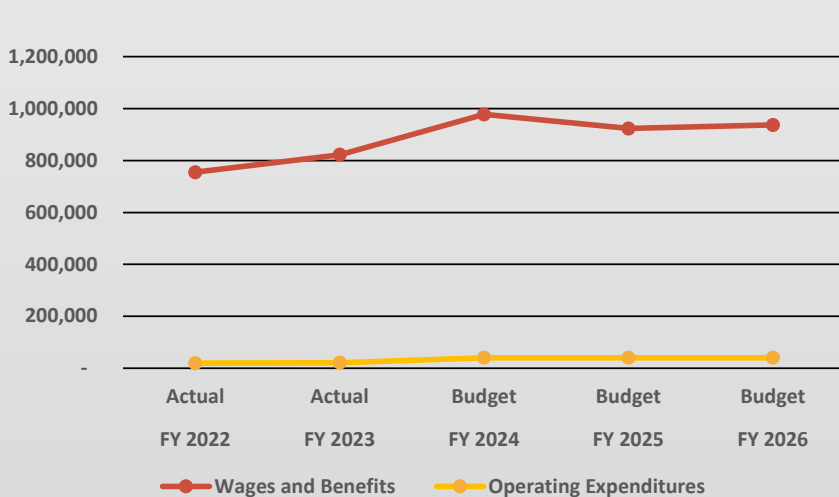
|   |   |   |  |   |                                  |
|---|---|---|--|---|----------------------------------|
|  | <b>Location:</b><br>City Hall<br>1600 W. Towne Center Dr. |  | <b>FY 2025-26 Budget:</b><br>\$976,677 |  | <b>Full-Time Employees:</b><br>7 |
|---|---|---|--|---|----------------------------------|



| Authorized Positions           | FY 22-23 | FY 23-24 | FY 24-25 | FY 25-26 |
|--------------------------------|----------|----------|----------|----------|
|                                | Actual   | Actual   | Actual   | Proposed |
| Director of Planning           | 1        | 1        | 1        | 1        |
| City Planner                   | 1        | 1        | 1        | 1        |
| Planner I/II/III               | 3        | 3        | 3        | 3        |
| Development Services Assistant | 1        | 0        | 0        | 0        |
| Planning Permit Technician     | 1        | 1        | 1        | 1        |
| Long Range Planning Analyst    | 1        | 1        | 1        | 1        |
| <b>TOTAL</b>                   | <b>8</b> | <b>7</b> | <b>7</b> | <b>7</b> |

## Summary of Expenditures By Category

|                        | FY 23-24       | FY 24-25       | FY 24-25         | FY 25-26       |
|------------------------|----------------|----------------|------------------|----------------|
|                        | Actual         | Adopted        | Estimated Actual | Proposed       |
| Wages and Benefits     | 870,488        | 923,223        | 910,257          | 936,795        |
| Operating Expenditures | 23,032         | 39,882         | 36,753           | 39,882         |
| <b>Total Planning</b>  | <b>893,520</b> | <b>963,105</b> | <b>947,010</b>   | <b>976,677</b> |







# Fire Department

The Fire Department provides innovative, high-quality, and efficient service with unwavering professionalism and reliability.

| EXPENDITURES BY PROGRAM | 2026<br>PROPOSED | 2026<br>FTE | PAGE<br>REFERENCE |
|-------------------------|------------------|-------------|-------------------|
| 1. Fire                 | \$13,472,293     | 93          | 108               |
| TOTAL EXPENDITURES      | \$13,472,293     | 93          |                   |



Department Purpose

As leaders in fire, rescue, and pre-hospital emergency medicine the South Jordan Fire Department provides innovative, high-quality, and efficient service with unwavering professionalism and reliability. Operating out of four stations, calls range from structure fires and emergency medical calls to specialized hazardous materials and technical rescue calls, as well as, inter-facility transfers between the South Jordan Health Center and the main University of Utah campus in Salt Lake City.

CORE PROGRAMS

1. Public Access AED

2. Fire Prevention Education

3. Annual Business Inspections

4. Community Education

5. Fire - EMS Emergency Service

6. Emergency

7. Ground Ambulance Service

8. Hazardous Materials Service

9. Technical Rescue Standby Service

10. Interfacility Ground Ambulance Service

Performance Measures

| Strategic Priorities | Strategies & Guiding Principles  | Performance Measures  | 2024 Actual | 2025 Target | 2026 Target |
|----------------------|--|---|-------------|-------------|-------------|
| Safe Community (SC)  | SC-1 PROTECTS the public while fostering personal safety and security while providing education throughout the community | Maintain an 86% or higher resident satisfaction for fire and emergency medical services (source: Annual Community Survey)   | 87%         | 85%         | 86%         |
|                      |  | Develop a minimum of three (3) formal written Incident Action Plans annually, with clear direction and a comprehensive list of tactics, resources, and support needed to accomplish emergency readiness objectives in support of medium- and large-scale planned events within the City | 4           | 4           | 3           |
|                      | SC-2 RESPONDS to emergencies and calls for service and listens to concerns   | Maintain annual median 911 Response time to less than 6.5 minutes   | 6.08        | 6.06        | 6.5         |
|                      | SC-4 DELIVERS a safe and reliable public and private infrastructure system   | Maintain ISO fire insurance rating at a 2 or lower  | 2           | 2           | 2           |

Fire at a Glance:

|  |  |  |                                    |  |                            |
|--|--|--|------------------------------------|--|----------------------------|
|  | Location:<br>Public Safety<br>10655 S. Redwood Rd. |  | FY 2025-26 Budget:<br>\$13,472,293 |  | Full-Time Employees:<br>93 |
|--|--|--|------------------------------------|--|----------------------------|

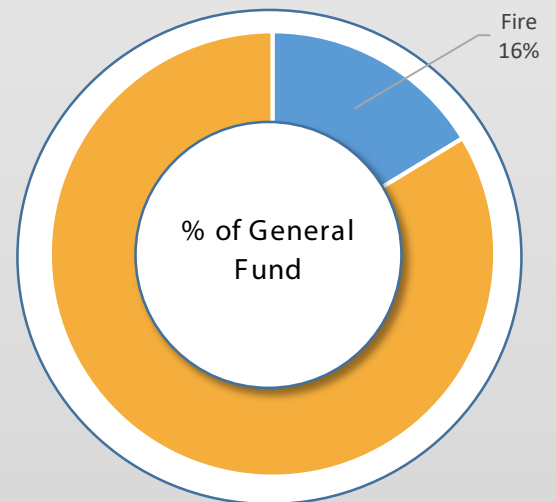
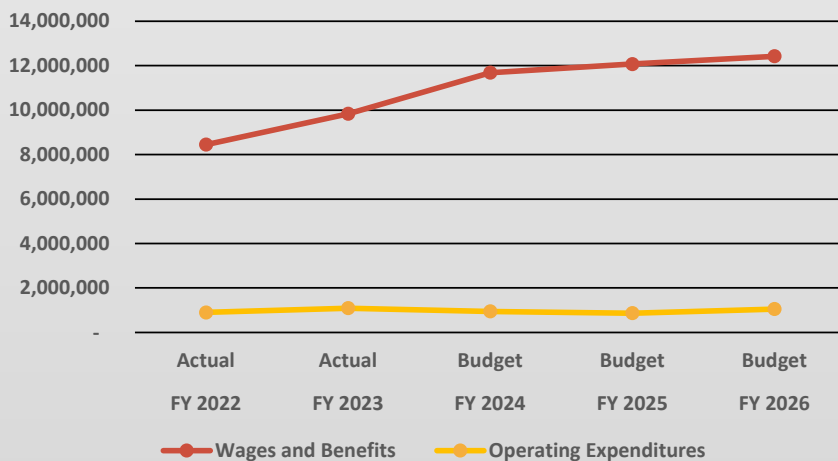
# Fire Department



| Authorized Positions          | FY 22-23  | FY 23-24  | FY 24-25  | FY 25-26  |
|-------------------------------|-----------|-----------|-----------|-----------|
|                               | Actual    | Actual    | Actual    | Proposed  |
| Fire Chief                    | 1         | 1         | 1         | 1         |
| Deputy Fire Chief             | 1         | 1         | 1         | 1         |
| Administrative Division Chief | 0         | 0         | 1         | 1         |
| Battalion Chief               | 4         | 4         | 4         | 4         |
| Fire Captain                  | 13        | 13        | 14        | 14        |
| Assistant Fire Marshal        | 0         | 0         | 1         | 1         |
| Logistics Coordinator         | 1         | 1         | 0         | 0         |
| Firefighter Paramedic         | 30        | 30        | 30        | 30        |
| Firefighter Engineer          | 12        | 12        | 12        | 12        |
| Firefighter Advanced EMT      | 27        | 27        | 27        | 27        |
| Fire Admin Assistant          | 1         | 1         | 1         | 1         |
| Fire Inspector                | 1         | 1         | 0         | 0         |
| Emergency/Safety Manager      | 1         | 1         | 1         | 1         |
| <b>TOTAL</b>                  | <b>92</b> | <b>92</b> | <b>93</b> | <b>93</b> |

## Summary of Expenditures By Category

|                              | FY 23-24          | FY 24-25          | FY 24-25          | FY 25-26          |
|------------------------------|-------------------|-------------------|-------------------|-------------------|
|                              | Actual            | Adopted           | Estimated Actual  | Proposed          |
| Wages and Benefits           | 11,136,211        | 12,072,634        | 12,066,670        | 12,423,270        |
| Operating Expenditures       | 1,207,260         | 868,096           | 998,691           | 1,049,023         |
| <b>Total Fire Department</b> | <b>12,343,471</b> | <b>12,940,730</b> | <b>13,065,361</b> | <b>13,472,293</b> |







# Police Department

The Police Department is fully dedicated to providing professional police services through engaged community partnerships consistent with the values of South Jordan City.

| EXPENDITURES BY PROGRAM | 2026<br>PROPOSED | 2026<br>FTE | PAGE<br>REFERENCE |
|-------------------------|------------------|-------------|-------------------|
| 1. Police               | \$15,152,618     | 92          | 111               |
| TOTAL EXPENDITURES      | \$15,152,618     | 92          |                   |



# Police Department

## Department Purpose

The Police Department is fully dedicated to providing an environment of safety, security, confidence, and well-being for all citizens who reside, conduct business, recreate or travel through or within the community. Police services are rendered with an emphasis on best practices and ongoing officer training in areas such as preservation of human life, crime prevention, criminal investigation and prosecution, traffic management, data collection and maintenance, public education, fiscal prudence, and creative problem solving. The Police Department also houses and provides administrative support for the Animal Control division.

### CORE PROGRAMS

1. Police Administration
2. Criminal Investigation
3. Records Management
4. Crossing Guards
5. Training
6. Tactical Unit
7. Community Services
8. City Special Events
9. Patrol Operations
10. Traffic Enforcement
11. Traffic Investigations
12. K-9 Unit
13. Animal Code Enforcement
14. Animal Adoption

## Performance Measures

| Strategic Priorities | Strategies & Guiding Principles  | Performance Measures   | 2024 Actual | 2025 Target | 2026 Target |
|----------------------|--|--|-------------|-------------|-------------|
| Safe Community (SC)  | SC-1 PROTECTS the public while fostering personal safety and security while providing education throughout the community | Maintain 82% or higher rating for police services (source: Annual Community Survey)                              | 80%         | 79%         | 82%         |
|                      |  | Maintain 75% or higher rating for Animal Control Services (source: Annual Community Survey)                      | 73%         | 70%         | 75%         |
|                      |  | Maintain annual number of dogs and cats rescued, adopted, and returned to owner at 300 or more                   | 392         | 478         | 300         |
|                      | SC-5 ENGAGES the entire community to share in the responsibility for its safety, health, and well-being                  | Conduct at least 12 community engagement forums (ie. Chat with the Chief, Crime Prevention, Scam Awareness etc.) | 17          | 12          | 12          |

### Police at a Glance:

|  |   |  |   |  |                                   |
|--|---|--|---|--|-----------------------------------|
|  | <b>Location:</b><br>Public Safety<br>10655 S. Redwood Rd. |  | <b>FY 2025-26 Budget:</b><br>\$15,152,618 |  | <b>Full-Time Employees:</b><br>92 |
|--|---|--|---|--|-----------------------------------|

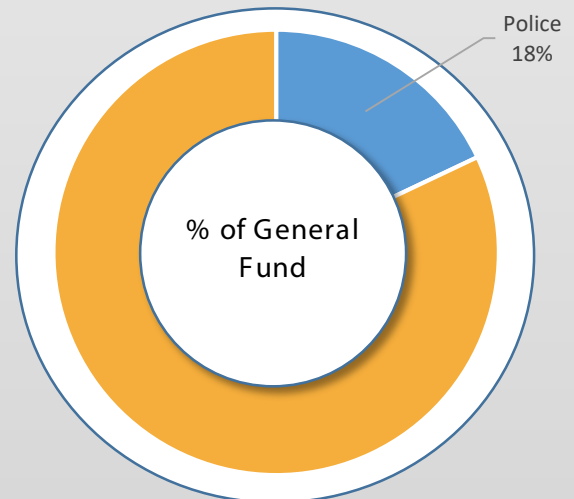
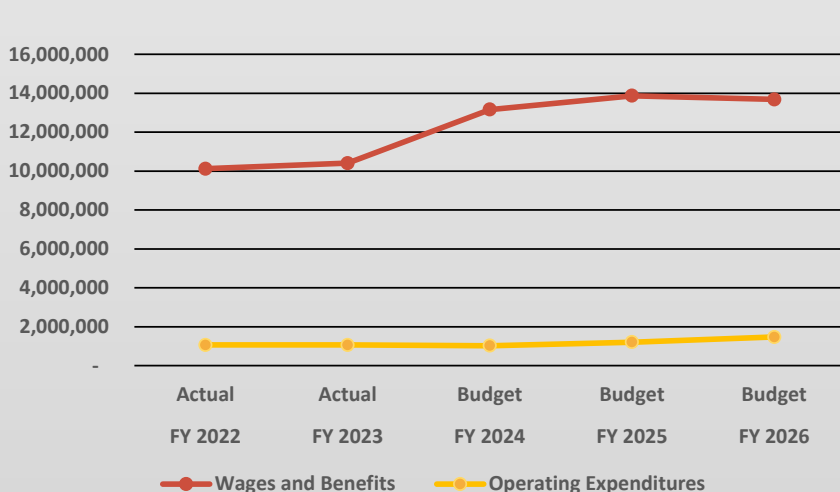
# Police Department



|                                 | FY 22-23  | FY 23-24  | FY 24-25  | FY 25-26  |
|---------------------------------|-----------|-----------|-----------|-----------|
| Authorized Positions            | Actual    | Actual    | Actual    | Proposed  |
| Chief of Police                 | 1         | 1         | 1         | 1         |
| Deputy Police Chief             | 1         | 1         | 1         | 1         |
| Police Lieutenant               | 3         | 4         | 4         | 4         |
| Master/Senior/Police Officer    | 58        | 61        | 61        | 61        |
| Community Service Officer       | 0         | 0         | 1         | 1         |
| Police Sergeant                 | 9         | 9         | 11        | 11        |
| Technical Services Specialist   | 1         | 1         | 1         | 1         |
| Property/Evidence Coordinator   | 1         | 1         | 1         | 1         |
| Evidence Technician             | 1         | 1         | 1         | 1         |
| Support Services Supervisor     | 1         | 1         | 1         | 1         |
| Records Technician              | 2         | 2         | 2         | 2         |
| Victim Advocate Coordinator     | 1         | 1         | 1         | 1         |
| Victim Advocate                 | 1         | 1         | 1         | 1         |
| Police Administrative Assistant | 1         | 1         | 1         | 1         |
| Animal Control Officer          | 1         | 1         | 2         | 2         |
| Animal Control Technician       | 1         | 1         | 1         | 1         |
| Animal Control Supervisor       | 1         | 1         | 1         | 1         |
| <b>TOTAL</b>                    | <b>84</b> | <b>88</b> | <b>92</b> | <b>92</b> |

## Summary of Expenditures By Category

|                                | FY 23-24          | FY 24-25          | FY 24-25          | FY 25-26          |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|
|                                | Actual            | Adopted           | Estimated Actual  | Proposed          |
| Wages and Benefits             | 11,487,069        | 13,869,528        | 13,603,557        | 13,682,020        |
| Operating Expenditures         | 1,123,626         | 1,209,201         | 1,301,382         | 1,470,598         |
| <b>Total Police Department</b> | <b>12,610,694</b> | <b>15,078,729</b> | <b>14,904,939</b> | <b>15,152,618</b> |







# Public Works

The Public Works Department provides leadership and administrative support for Fleet, Parks, Cemetery, Street Lighting and the Streets divisions.

| EXPENDITURES BY PROGRAM | 2026<br>PROPOSED | 2026<br>FTE | PAGE<br>REFERENCE |
|-------------------------|------------------|-------------|-------------------|
| 1. Public Works Admin   | \$1,349,123      | 9           | 114               |
| 2. Fleet                | \$1,614,467      | 6           | 116               |
| 3. Parks                | \$4,623,946      | 33          | 118               |
| 4. Cemetery             | \$476,279        | 3           | 120               |
| 5. Streetlighting       | \$492,095        | 2           | 122               |
| 6. Streets              | \$2,676,499      | 22          | 124               |
| TOTAL EXPENDITURES      | \$11,232,409     | 75          |                   |





Department Purpose

Public Works Administration consists of one director, two associate directors, and three administrative support positions. Public Works Admin oversees the following divisions: Streets, Street Lighting, Cemetery, Water, Secondary Water, Storm Water, Sanitation and Fleet Management.

CORE PROGRAMS

1. Department Strategic Planning

2. Budget Oversight

3. Safety Program

4. Performance Management




5. Policy & Procedure Administration

6. Division Operations Support

Performance Measures

| Strategic Priorities                 | Strategies & Guiding Principles                            | Performance Measures   | 2024 Actual | 2025 Target | 2026 Target |
|--------------------------------------|--|--|-------------|-------------|-------------|
| Reliable Public Infrastructure (RPI) | RPI-3 MAINTAINS and OPERATES quality public infrastructure | Maintain 80% or higher rating on developing and maintaining reliable utility systems, transportation needs and facilities <i>(source: Annual Community Survey)</i> | 78%         | 71%         | 80%         |

Public Works Admin at a Glance:

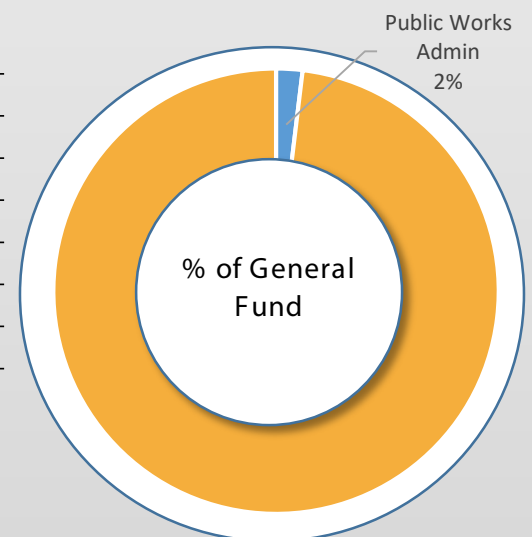
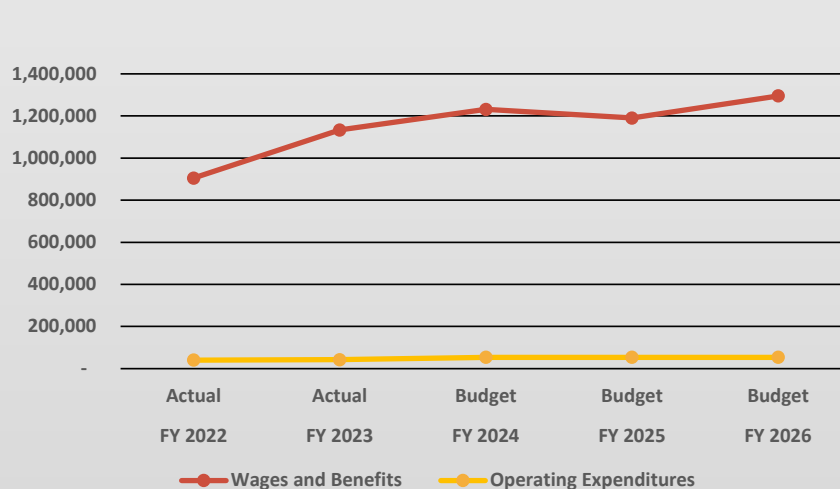
|  |   |   |  |   |                                  |
|--|---|---|--|---|----------------------------------|
|  | <b>Location:</b><br>City Hall<br>10996 S. Redwood Rd. |  | <b>FY 2025-26 Budget:</b><br>\$1,349,123 |  | <b>Full-Time Employees:</b><br>9 |
|--|---|---|--|---|----------------------------------|



| Authorized Positions                    | FY 22-23<br>Actual | FY 23-24<br>Actual | FY 24-25<br>Actual | FY 25-26<br>Proposed |
|---|--------------------|--------------------|--------------------|----------------------|
| Director of Public Works                | 1                  | 1                  | 1                  | 1                    |
| Associate Director of Public Works      | 3                  | 3                  | 3                  | 3                    |
| Project Foreman                         | 1                  | 1                  | 1                  | 1                    |
| Public Works Maintenance Worker         | 0                  | 0                  | 1                  | 1                    |
| Public Works Operations Manager         | 1                  | 1                  | 1                  | 1                    |
| Public Works Customer Service Assistant | 2                  | 2                  | 2                  | 2                    |
| <b>TOTAL</b>                            | <b>8</b>           | <b>8</b>           | <b>9</b>           | <b>9</b>             |

## Summary of Expenditures By Category

|                                 | FY 23-24<br>Actual | FY 24-25<br>Adopted | FY 24-25<br>Estimated Actual | FY 25-26<br>Proposed |
|---------------------------------|--------------------|---------------------|------------------------------|----------------------|
| Wages and Benefits              | 1,075,669          | 1,189,609           | 1,148,320                    | 1,295,161            |
| Operating Expenditures          | 34,962             | 53,962              | 39,857                       | 53,962               |
| <b>Total Public Works Admin</b> | <b>1,110,630</b>   | <b>1,243,571</b>    | <b>1,188,177</b>             | <b>1,349,123</b>     |





Department Purpose

The Fleet division is an internal support team providing repair and maintenance for all city vehicles and equipment. Fleet currently maintains and repairs over 326 vehicles and large equipment, as well as numerous small equipment and hand tools. The Fleet division also manages a fuel station located in the Public Works maintenance yard.

CORE PROGRAMS

1. Fleet Repairs

2. Fleet Acquisition

3. Surplus Replacement

4. Fleet Preventative Maintenance

5. Fleet Warranty Administration

6. Bulk Fuel Acquisition and Fuel Site Management

Performance Measures

| Strategic Priorities                  | Strategies & Guiding Principles   | Performance Measures  | 2024 Actual | 2025 Target | 2026 Target |
|---------------------------------------|---|---|-------------|-------------|-------------|
| Fiscally Responsible Governance (FRG) | FRG-3 Resource Alignment PROTECTS, manages, optimizes and invests in its human, financial, physical and technology resources to ensure alignment with planning and budget | Maintain a comeback rate of 1% or less. (This means that of vehicles released back for service, no more than 1% should return to the mechanics for the same issue.) | 0.57%       | 0.29%       | 1%          |
|                                       |   | Maintain average age of fleet at 5.5 years  | 6.23        | 6.51        | 5.5         |

Fleet at a Glance:

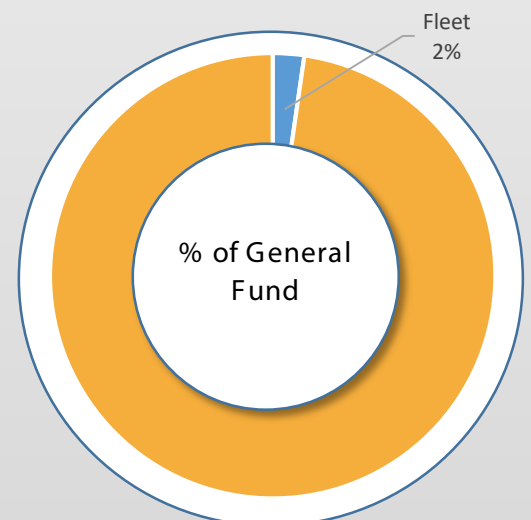
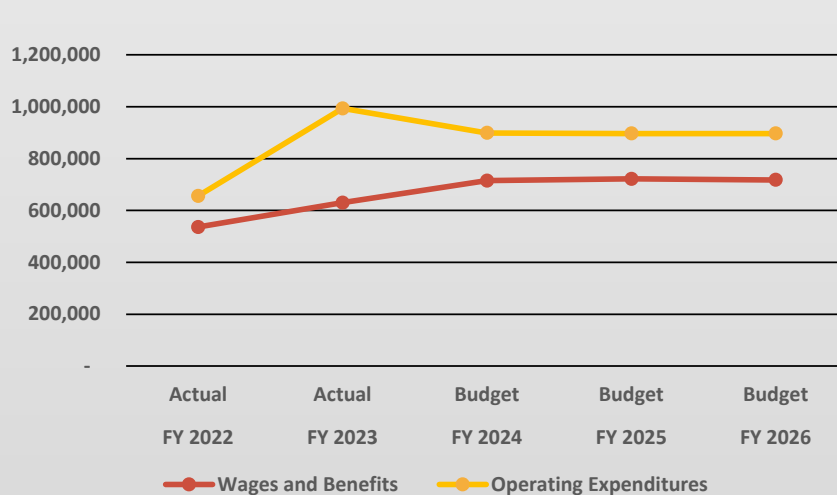
|  |   |  |                                   |  |                           |
|--|---|--|-----------------------------------|--|---------------------------|
|  | Location:<br>Municipal Services<br>10996 S. Redwood Rd. |  | FY 2025-26 Budget:<br>\$1,614,467 |  | Full-Time Employees:<br>6 |
|--|---|--|-----------------------------------|--|---------------------------|



| Authorized Positions | FY 22-23<br>Actual | FY 23-24<br>Actual | FY 24-25<br>Actual | FY 25-26<br>Proposed |
|----------------------|--------------------|--------------------|--------------------|----------------------|
| Fleet Manager        | 1                  | 1                  | 1                  | 1                    |
| Mechanic             | 4                  | 4                  | 4                  | 4                    |
| Fleet Assistant      | 1                  | 1                  | 1                  | 1                    |
| <b>TOTAL</b>         | <b>6</b>           | <b>6</b>           | <b>6</b>           | <b>6</b>             |

## Summary of Expenditures By Category

|                        | FY 23-24<br>Actual | FY 24-25<br>Adopted | FY 24-25<br>Estimated Actual | FY 25-26<br>Proposed |
|------------------------|--------------------|---------------------|------------------------------|----------------------|
| Wages and Benefits     | 663,913            | 721,919             | 698,650                      | 717,688              |
| Operating Expenditures | 936,926            | 896,779             | 866,700                      | 896,779              |
| <b>Total Fleet</b>     | <b>1,600,839</b>   | <b>1,618,698</b>    | <b>1,565,350</b>             | <b>1,614,467</b>     |





Department Purpose

The Parks, Trails and Open Space division provides maintenance to over 400 acres of park space which includes 40 parks with maintenance for the following items: playgrounds, restrooms, pavilions, tennis courts, basketball courts, volleyball courts, pickleball courts and drinking fountains, along with maintenance of recreational sport fields (baseball/softball, football).

CORE PROGRAMS

1. Parks Maintenance

2. Parks Planning

3. Tree Management & Maintenance

4. Snow Plowing

5. Trails & Open Space Maintenance

6. Arbor Day

Celebration/Tree Planting Events

7. Event Support

8. Streetscape Maintenance

9. Holiday Lights

Performance Measures

| Strategic Priorities                    | Strategies & Guiding Principles  | Performance Measures  | 2024 Actual | 2025 Target | 2026 Target |
|---|--|---|-------------|-------------|-------------|
| Desirable Amenities & Open Space (DAOS) | DAOS-4 OFFERS a variety of park amenities, recreation and art programs, and community events, for all ages and abilities | Maintain 82% or higher rating for Parks & Open Space (source: Annual Community Survey)  | 81%         | 80%         | 82%         |
|   | DAOS-2 MAINTAINS and operates a quality parks, trails and recreation system  | Maintain 80% or higher rating on creating accessible parks, trails, recreation, and open spaces (source: Annual Community Survey) | 85%         | 86%         | 81%         |

Parks at a Glance:

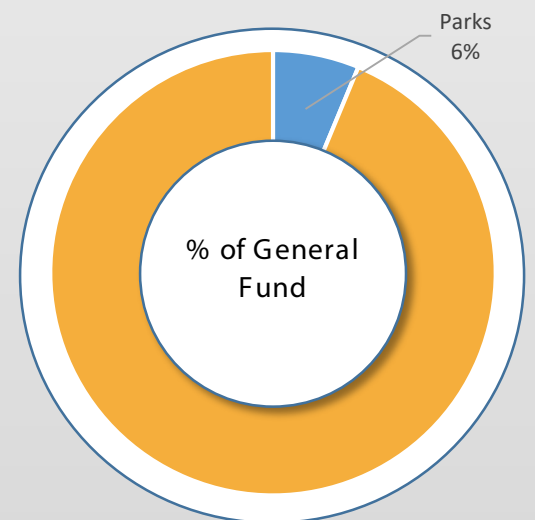
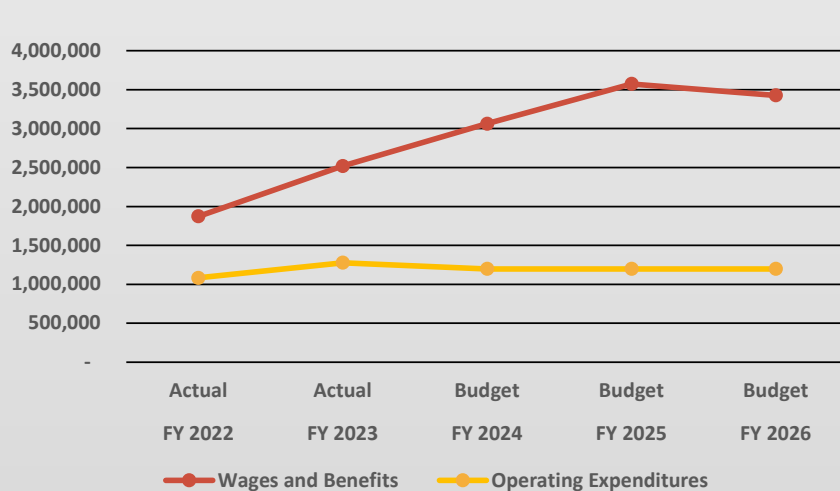
|  |  |  |  |  |                                   |
|--|--|--|--|--|-----------------------------------|
|  | <b>Location:</b><br>Municipal Services<br>10996 S. Redwood Rd. |  | <b>FY 2025-26 Budget:</b><br>\$4,623,946 |  | <b>Full-Time Employees:</b><br>33 |
|--|--|--|--|--|-----------------------------------|



|                                     | FY 22-23  | FY 23-24  | FY 24-25  | FY 25-26  |
|-------------------------------------|-----------|-----------|-----------|-----------|
| Authorized Positions                | Actual    | Actual    | Actual    | Proposed  |
| Parks Manager                       | 1         | 1         | 1         | 1         |
| Sportsfield Coordinator             | 0         | 0         | 1         | 1         |
| Forestry & Open Space Coordinator   | 0         | 0         | 1         | 1         |
| Parks Maintenance Supervisor        | 5         | 5         | 3         | 3         |
| Parks Strip Supervisor              | 1         | 1         | 1         | 1         |
| Parks Events Support Supervisor     | 0         | 0         | 1         | 1         |
| Parks Maintenance Worker (I,II,III) | 23        | 23        | 25        | 25        |
| <b>TOTAL</b>                        | <b>30</b> | <b>30</b> | <b>33</b> | <b>33</b> |

## Summary of Expenditures By Category

|                        | FY 23-24         | FY 24-25         | FY 24-25         | FY 25-26         |
|------------------------|------------------|------------------|------------------|------------------|
|                        | Actual           | Adopted          | Estimated Actual | Proposed         |
| Wages and Benefits     | 3,012,652        | 3,573,900        | 3,140,788        | 3,426,341        |
| Operating Expenditures | 1,217,532        | 1,197,605        | 1,135,536        | 1,197,605        |
| <b>Total Parks</b>     | <b>4,230,184</b> | <b>4,771,505</b> | <b>4,276,324</b> | <b>4,623,946</b> |





Department Purpose

Every effort is made to maintain the cemetery with the respect and deserved of the deceased. Our staff works with funeral directors and the public to ensure the burial portion of the death process is handled professionally and with compassion for each individual's needs.

CORE PROGRAMS

1. Facilities Maintenance

2. Grounds Maintenance

3. Burial Services

4. Memorial Day Cemetery Administration

5. Cemetery Administration

Performance Measures

| Strategic Priorities                    | Strategies & Guiding Principles  | Performance Measures  | 2024 Actual | 2025 Target | 2026 Target |
|---|--|---|-------------|-------------|-------------|
| Desirable Amenities & Open Space (DAOS) | DAOS-2 MAINTAINS and operates a quality parks, trails and recreation system              | Maintain cemetery at a level one service (weekly mowing and maintaining) 100% of the year | 85%         | 100%        | 100%        |
|   | DAOS-3 PRESERVES the community's heritage and culture for today's and future generations | Provide annual Memorial Day celebration event   | 1           | 1           | 1           |

Cemetery at a Glance:

|  |  |  |  |  |                                  |
|--|--|--|--|--|----------------------------------|
|  | <b>Location:</b><br>Municipal Services<br>10996 S. Redwood Rd. |  | <b>FY 2025-26 Budget:</b><br>\$476,279 |  | <b>Full-Time Employees:</b><br>3 |
|--|--|--|--|--|----------------------------------|

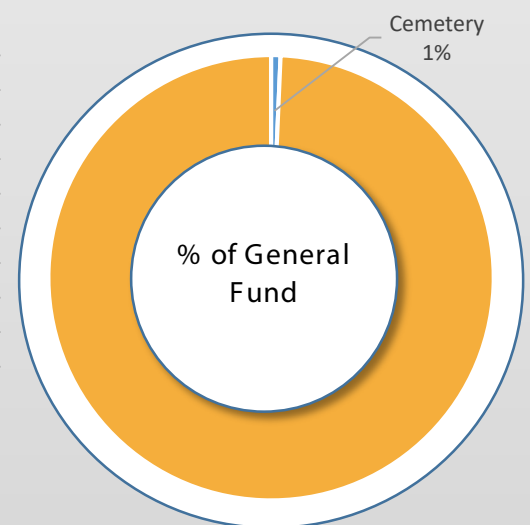
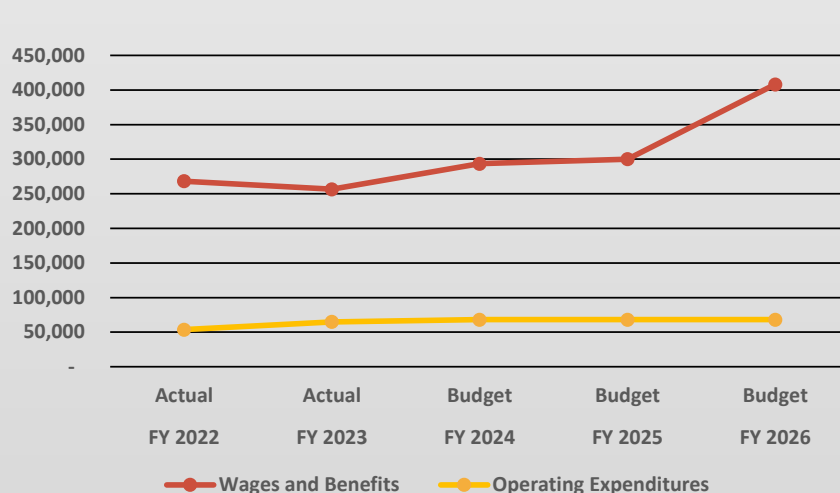




| Authorized Positions        | FY 22-23<br>Actual | FY 23-24<br>Actual | FY 24-25<br>Actual | FY 25-26<br>Proposed |
|-----------------------------|--------------------|--------------------|--------------------|----------------------|
| Cemetery Sexton             | 1                  | 1                  | 1                  | 1                    |
| Cemetery Maintenance Worker | 2                  | 2                  | 2                  | 2                    |
| <b>TOTAL</b>                | <b>3</b>           | <b>3</b>           | <b>3</b>           | <b>3</b>             |

## Summary of Expenditures By Category

|                        | FY 23-24<br>Actual | FY 24-25<br>Adopted | FY 24-25<br>Estimated Actual | FY 25-26<br>Proposed |
|------------------------|--------------------|---------------------|------------------------------|----------------------|
| Wages and Benefits     | 294,119            | 372,115             | 347,103                      | 408,152              |
| Operating Expenditures | 66,669             | 68,127              | 51,515                       | 68,127               |
| <b>Total Cemetery</b>  | <b>360,788</b>     | <b>440,242</b>      | <b>398,618</b>               | <b>476,279</b>       |



Note: Part-time moved from Streets to Cemetery.

Department Purpose

The Streetlight division manages and maintains over 6,800 street lights within the City and growing at a rate of approximately 150 additional street lights each year. The Streetlight division employees assist all City departments with electrical installing, changes and repairs in City buildings. Additionally, the division coordinates with Rocky Mountain Power to maintain an additional 830 street lights.

CORE PROGRAMS

1. Snow Removal

2. Blue Staking Infrastructure

3. Holiday Lights and Banners




4. City Wide Electrical Support

5. Street Light Maintenance

Performance Measures

| Strategic Priorities                 | Strategies & Guiding Principles  | Performance Measures   | 2024 Actual | 2025 Target | 2026 Target |
|--------------------------------------|--|--|-------------|-------------|-------------|
| Safe Community (SC)                  | SC-4 DELIVERS a safe and reliable public and private infrastructure system | Maintain 78% or higher rating for Street Lighting services<br><i>(source: Annual Community Survey)</i> | 75%         | 73%         | 78%         |
|                                      |  | Increase percentage of functioning streetlights to 100%  | 99%         | 95%         | 100%        |
| Reliable Public Infrastructure (RPI) | RPI-3 MAINTAINS and OPERATES quality public infrastructure                 | Maintain 95% or higher annual percentage of street lights repaired within 3 days of request            | 100%        | 100%        | 95%         |

Streetlighting at a Glance:

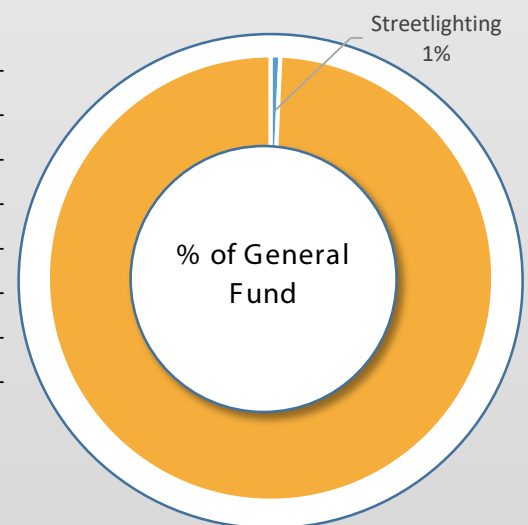
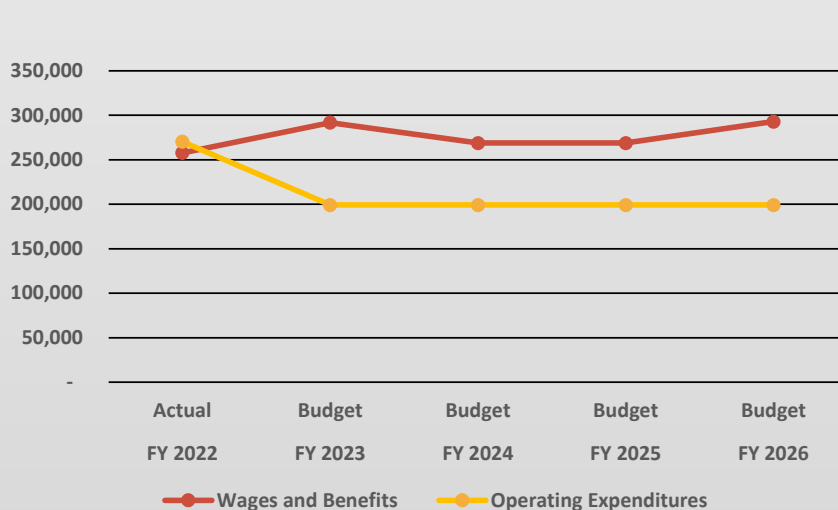
|  |  |   |  |   |                                  |
|--|--|---|--|---|----------------------------------|
|  | <b>Location:</b><br>Municipal Services<br>10996 S. Redwood Rd. |  | <b>FY 2025-26 Budget:</b><br>\$492,095 |  | <b>Full-Time Employees:</b><br>2 |
|--|--|---|--|---|----------------------------------|



| Authorized Positions    | FY 22-23<br>Actual | FY 23-24<br>Actual | FY 24-25<br>Actual | FY 25-26<br>Proposed |
|-------------------------|--------------------|--------------------|--------------------|----------------------|
| Electrician             | 1                  | 1                  | 1                  | 1                    |
| Maintenance Electrician | 2                  | 1                  | 1                  | 1                    |
| <b>TOTAL</b>            | <b>3</b>           | <b>2</b>           | <b>2</b>           | <b>2</b>             |

## Summary of Expenditures By Category

|                             | FY 23-24<br>Actual | FY 24-25<br>Adopted | FY 24-25<br>Estimated Actual | FY 25-26<br>Proposed |
|-----------------------------|--------------------|---------------------|------------------------------|----------------------|
| Wages and Benefits          | 274,221            | 268,796             | 268,440                      | 292,892              |
| Operating Expenditures      | 188,966            | 199,203             | 200,751                      | 199,203              |
| <b>Total Streetlighting</b> | <b>463,186</b>     | <b>467,999</b>      | <b>469,191</b>               | <b>492,095</b>       |





## Department Purpose

The Streets division maintains roads, sidewalks, street signs and provides graffiti removal and snow removal. The Streets division services are rendered with an emphasis on best management practices, Federal requirements along with trained personnel in all related areas such as preservation of pedestrian safety, roadway striping, concrete and asphalt preservation programs, equipment maintenance, traffic management, data collection and reporting and creative problem solving.




### CORE PROGRAMS

1. Street Sign Maintenance
2. City Wide Street Striping
3. Snow Plowing
4. Road and Bridge/Culvert Maintenance
5. Sidewalk, Curb and Gutter Maintenance
6. Right of Way (ROW) Weed Control
7. Collector Street Fencing Maintenance
8. Event Support
9. City Wide Fabrication

## Performance Measures

| Strategic Priorities                 | Strategies & Guiding Principles  | Performance Measures  | 2024 Actual | 2025 Target | 2026 Target |
|--------------------------------------|--|---|-------------|-------------|-------------|
| Reliable Public Infrastructure (RPI) | RPI-3 MAINTAINS and OPERATES quality public infrastructure                 | Maintain 80% or higher rating for Surface Maintenance Services (source: Annual Community Survey)  | 69%         | 68%         | 80%         |
|                                      |  | Increase pot holes repaired within 2 days of request to 100%                                      | 100%        | 100%        | 100%        |
|                                      |  | Increase street signs repaired within 1 day of request to 100%                                    | 100%        | 100%        | 100%        |
|                                      |  | Maintain 80% or higher rating for Sidewalk Maintenance Services (source: Annual Community Survey) | 70%         | 68%         | 70%         |
|                                      |  | Replace and repair at least 25,000 square feet of sidewalk annually                               | 27,913      | 43,337      | 25,000      |
| Safe Community (SC)                  | SC-4 DELIVERS a safe and reliable public and private infrastructure system | Maintain 80% or higher rating for Snow Removal Services (source: Annual Community Survey)         | 72%         | 73%         | 80%         |

### Streets at a Glance:

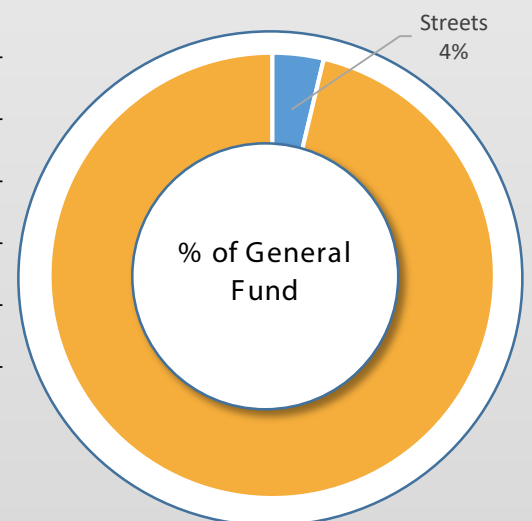
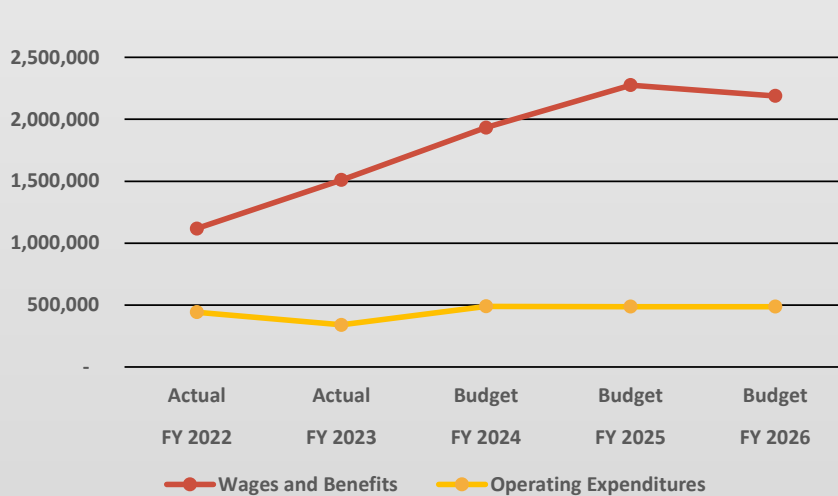
|  |  |   |  |   |                                   |
|--|--|---|--|---|-----------------------------------|
|  | <b>Location:</b><br>Municipal Services<br>10996 S. Redwood Rd. |  | <b>FY 2025-26 Budget:</b><br>\$2,676,499 |  | <b>Full-Time Employees:</b><br>22 |
|--|--|---|--|---|-----------------------------------|



| Authorized Positions                  | FY 22-23<br>Actual | FY 23-24<br>Actual | FY 24-25<br>Actual | FY 25-26<br>Proposed |
|---------------------------------------|--------------------|--------------------|--------------------|----------------------|
| Streets/Storm Water Manager           | 1                  | 1                  | 1                  | 1                    |
| Streets Maintenance Supervisor        | 3                  | 3                  | 5                  | 5                    |
| Streets Maintenance Worker (I,II,III) | 15                 | 15                 | 15                 | 15                   |
| Blue Stake Technician III             | 0                  | 0                  | 1                  | 1                    |
| <b>TOTAL</b>                          | <b>19</b>          | <b>19</b>          | <b>22</b>          | <b>22</b>            |

## Summary of Expenditures By Category

|                        | FY 23-24<br>Actual | FY 24-25<br>Adopted | FY 24-25<br>Estimated Actual | FY 25-26<br>Proposed |
|------------------------|--------------------|---------------------|------------------------------|----------------------|
| Wages and Benefits     | 1,730,480          | 2,204,317           | 1,932,327                    | 2,189,453            |
| Operating Expenditures | 435,211            | 487,046             | 381,874                      | 487,046              |
| <b>Total Streets</b>   | <b>2,165,691</b>   | <b>2,691,363</b>    | <b>2,314,201</b>             | <b>2,676,499</b>     |



Note: Part-time moved from Streets to Cemetery.



# Office of the City Attorney

The Office of the City Attorney provides a full-scope of in-house legal counsel services to and on behalf of the City of South Jordan, a Utah municipal corporation; it does not represent or provide legal services to individual citizens or businesses.

| EXPENDITURES BY PROGRAM        | 2026<br>PROPOSED | 2026<br>FTE | PAGE<br>REFERENCE |
|--------------------------------|------------------|-------------|-------------------|
| 1. Office of the City Attorney | \$1,474,362      | 6           | 127               |
| TOTAL EXPENDITURES             | \$1,474,362      | 6           |                   |





## Department Purpose

The Office of the City Attorney, under the independent direction of the City Attorney, provides a full scope of in-house legal counsel services including general counsel and transactional advice, risk management, litigation, representation, outside counsel oversight, criminal prosecution, government relations, and legislative representation services to the City corporation, the City Council, the City administration, and the City's affiliated entities and personnel.



### CORE PROGRAMS

1. Internal Legal Support - Document Review
2. Internal Legal Support - Civil Case Management
3. Internal Legal Support - Criminal Case Management
4. State and Federal Legislative Affairs
5. Intergovernmental Affairs

## Performance Measures

| Strategic Priorities                  | Strategies & Guiding Principles  | Performance Measures   | 2024 Actual | 2025 Target | 2026 Target |
|---------------------------------------|--|--|-------------|-------------|-------------|
| Balanced Regulatory Environment (BRE) | BRE-1 DEVELOPS effective, well-balanced and consistently applied ordinances and policies   | Maintain 80% or higher rating on establishing laws that maintain an orderly community without being overly burdensome ( <i>source: Annual Community Survey</i> ) | 80%         | 78%         | 80%         |
| Fiscally Responsible Governance (FRG) | FRG-6 Vision & Planning SUPPORTS decision-making with timely and accurate short-term and long-range analysis that enhances vision and planning | Maintain 75% or higher rating on implementing government policies to efficiently use city resources ( <i>source: Annual Community Survey</i> )                   | 75%         | 72%         | 75%         |

### City Attorney at a Glance:

|   |   |   |  |   |                                  |
|---|---|---|--|---|----------------------------------|
|  | <b>Location:</b><br>City Hall<br>1600 W. Towne Center Dr. |  | <b>FY 2025-26 Budget:</b><br>\$1,474,362 |  | <b>Full-Time Employees:</b><br>6 |
|---|---|---|--|---|----------------------------------|

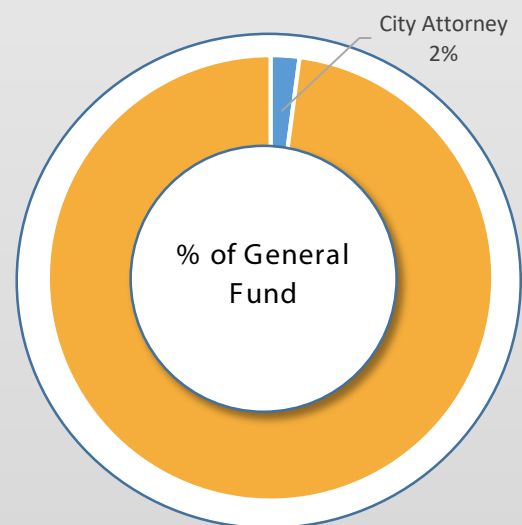
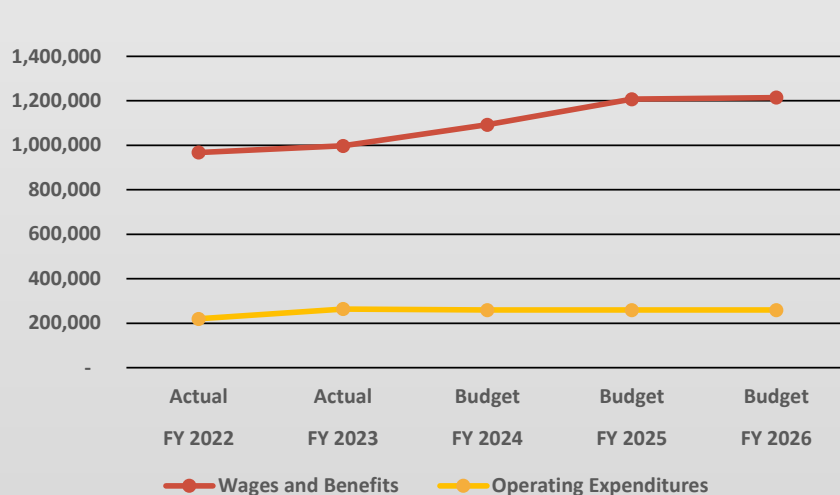




| Authorized Positions    | FY 22-23<br>Actual | FY 23-24<br>Actual | FY 24-25<br>Actual | FY 25-26<br>Proposed |
|-------------------------|--------------------|--------------------|--------------------|----------------------|
| City Attorney           | 1                  | 1                  | 1                  | 1                    |
| Assistant City Attorney | 2                  | 2                  | 3                  | 3                    |
| Staff Attorney          | 1                  | 1                  | 0                  | 0                    |
| Paralegal               | 1                  | 1                  | 1                  | 1                    |
| Legal Assistant         | 1                  | 1                  | 1                  | 1                    |
| <b>TOTAL</b>            | <b>6</b>           | <b>6</b>           | <b>6</b>           | <b>6</b>             |

## Summary of Expenditures By Category

|  | FY 23-24<br>Actual | FY 24-25<br>Adopted | FY 24-25<br>Estimated Actual | FY 25-26<br>Proposed |
|--|--------------------|---------------------|------------------------------|----------------------|
| Wages and Benefits                       | 1,091,522          | 1,207,561           | 1,201,786                    | 1,214,921            |
| Operating Expenditures                   | 283,521            | 259,441             | 222,403                      | 259,441              |
| <b>Total Office of the City Attorney</b> | <b>1,375,043</b>   | <b>1,467,002</b>    | <b>1,424,189</b>             | <b>1,474,362</b>     |





Used to account for specific revenues that are legally restricted to expenditure for a particular purpose.

## RDA

The RDA fund is used to account for the activities of the Redevelopment Agency. The Agency is an entity established to further public response in the redevelopment of particular City areas.

## CDBG

The CDBG fund is used to account for the revenues received by the City as a grantee participant in the Community Development Block Grant Program.

## IFT

The Interfacility Transfers fund is used to account for activities related to interfacility ambulance services provided by the Fire Department.

## Storm Drain

The Storm Drain fund is used to track revenue from a monthly fee paid by City residents for the maintenance of the City's storm drain system.

# Special Revenue Fund Summary



|   | Prior Year<br>Actual<br>FY 23-24 | Adopted<br>Budget<br>FY 24-25 | Estimated<br>Actual<br>FY 24-25 | Proposed<br>Budget<br>FY 25-26 |
|---|----------------------------------|-------------------------------|---------------------------------|--------------------------------|
| <b>REVENUES</b>   |                                  |                               |                                 |                                |
| RDA Project Area Increment                                  | \$750,563                        | \$4,960,000                   | \$2,398,051                     | \$5,075,000                    |
| RDA Housing   | 153,862                          | 875,000                       | 692,513                         | 747,500                        |
| CDA Project Area Increment                                  | 1,407,710                        | 7,200,000                     | 4,767,796                       | 8,000,000                      |
| Grant Revenue (CDBG)  | 448,473                          | 240,000                       | 230,992                         | 240,000                        |
| Intergovernmental Revenue                                   | 10,793,278                       | 0                             | 906,560                         | 0                              |
| User Fees   | 6,191,916                        | 6,145,165                     | 6,170,634                       | 6,230,594                      |
| Admin. Fees   | 120,000                          | 120,000                       | 120,000                         | 120,000                        |
| Investment Earnings   | 1,711,260                        | 42,000                        | 1,612,590                       | 344,000                        |
| Other Miscellaneous   | 19,924                           | 13,000                        | 21,550                          | 13,000                         |
| <b>Total Special Revenue Fund Revenue</b>                   | <b>21,596,986</b>                | <b>19,595,165</b>             | <b>16,920,686</b>               | <b>20,770,094</b>              |
| <b>TRANSFERS IN AND USE OF FUND BALANCE</b>                 |                                  |                               |                                 |                                |
| Transfers In  | 125,000                          | 125,000                       | 125,000                         | 30,000                         |
| Use of Fund Balance   | 0                                | 9,960,456                     | 0                               | 9,537,500                      |
| <b>Total Transfers In and Use of Fund Balance</b>           | <b>125,000</b>                   | <b>10,085,456</b>             | <b>125,000</b>                  | <b>9,567,500</b>               |
| <b>Total Rev, Trans in, and Use of Fund Balance</b>         | <b>21,721,986</b>                | <b>29,680,621</b>             | <b>17,045,686</b>               | <b>30,337,594</b>              |
| <b>EXPENDITURES</b>   |                                  |                               |                                 |                                |
| Wages and Benefits  | 1,735,872                        | 2,002,063                     | 1,972,115                       | 1,631,888                      |
| Operating Expenditures                                      | 2,219,031                        | 2,069,058                     | 2,057,643                       | 2,443,202                      |
| Project Expenditures  | 4,581,974                        | 16,244,400                    | 5,102,795                       | 15,892,619                     |
| <b>Total Special Revenue Fund Expenditures</b>              | <b>8,536,877</b>                 | <b>20,490,521</b>             | <b>9,132,553</b>                | <b>19,967,709</b>              |
| <b>TRANSFERS OUT AND CONTRIBUTION TO FUND BALANCE</b>       |                                  |                               |                                 |                                |
| Transfers Out   | 6,284,371                        | 2,822,769                     | 2,822,769                       | 4,119,778                      |
| Contribution to Fund Balance                                | 6,900,739                        | 6,367,331                     | 5,090,364                       | 6,250,107                      |
| <b>Total Transfers Out and Contribution to Fund Balance</b> | <b>13,185,110</b>                | <b>9,190,100</b>              | <b>7,913,133</b>                | <b>10,369,885</b>              |
| <b>Total Exp, Trans Out, and Cont to Fund Balance</b>       | <b>21,721,986</b>                | <b>29,680,621</b>             | <b>17,045,686</b>               | <b>30,337,594</b>              |



## Department Purpose

The Redevelopment Agency exists to improve blighted areas of South Jordan and encourage economic development. The Redevelopment Agency works with City staff to maintain RDA, CDA and EDA projects and areas.



### CORE PROGRAMS

1. Provide Administration of the Redevelopment Agency

## Project Areas

| Area # | Project Title             | Trigger Year | Completion Year |
|--------|---------------------------|--------------|-----------------|
| 1      | Towers at South Towne     | 1992         | Completed       |
| 2      | The Landings (Harmon's)   | 2002         | Completed       |
| 3      | South Gate                | 1999         | Completed       |
| 4      | South Gateway (Ultradent) | 2001         | Completed       |
| 5      | South Jordan Parkway      | 2001         | Completed       |
| 6      | South I-15 Frontage Road  | 2006         | 2030            |
| 7      | North Jordan Gateway      | 2003         | Completed       |
| 8      | South Jordan Towne Center | 2005         | Completed       |
| 9      | Gateway Central           | 2017         | 2031            |
| 10     | The District              | 2006         | Completed       |
| 11     | Merit Medical             | 2007         | 2036            |

### RDA at a Glance:

|   |   |   |  |
|---|---|---|--|
|  | <b>Location:</b><br>City Hall<br>1600 W. Towne Center Dr. |  | <b>FY 2025-26 Budget:</b><br>\$5,225,000 |
|---|---|---|--|



|   | Prior Year<br>Actual<br>FY 23-24 | Adopted<br>Budget<br>FY 24-25 | Estimated<br>Actual<br>FY 24-25 | Proposed<br>Budget<br>FY 25-26 |
|---|----------------------------------|-------------------------------|---------------------------------|--------------------------------|
| <b>Revenues</b>   |                                  |                               |                                 |                                |
| Project #1 Towers Increment                                 | \$189,085                        | \$0                           | \$0                             | \$0                            |
| Project #6 South I-15 Frontage                              | 93,930                           | 830,000                       | 329,442                         | 900,000                        |
| Project #9 Gateway Central                                  | 248,373                          | 2,300,000                     | 1,139,815                       | 2,250,000                      |
| Project #11 Merit Medical                                   | 219,176                          | 1,830,000                     | 928,794                         | 1,925,000                      |
| Intergovernmental Revenue                                   | 3,713,904                        | 0                             | 906,560                         | 0                              |
| Admin. Fee - CDA  | 120,000                          | 120,000                       | 120,000                         | 120,000                        |
| Investment Earnings   | 130,203                          | 30,000                        | 130,652                         | 30,000                         |
| <b>Total Revenues</b>                                       | <b>4,714,671</b>                 | <b>5,110,000</b>              | <b>3,555,263</b>                | <b>5,225,000</b>               |
| <b>Transfers In and Use of Fund Balance</b>                 |                                  |                               |                                 |                                |
| Use of Fund Balance   | 0                                | 0                             | 0                               | 0                              |
| <b>Total Transfers In and Use of Fund Balance</b>           | <b>0</b>                         | <b>0</b>                      | <b>0</b>                        | <b>0</b>                       |
| <b>Total Rev, Trans in, and Use of Fund Balance</b>         | <b>4,714,671</b>                 | <b>5,110,000</b>              | <b>3,555,263</b>                | <b>5,225,000</b>               |
| <b>Operating Expenditures</b>                               |                                  |                               |                                 |                                |
| Operating Expenditures                                      | 363,700                          | 544,684                       | 348,930                         | 559,409                        |
| <b>Total Operating Expenditures</b>                         | <b>363,700</b>                   | <b>544,684</b>                | <b>348,930</b>                  | <b>559,409</b>                 |
| <b>Project Expenditures</b>                                 |                                  |                               |                                 |                                |
| Tax Increment Commitments                                   | 1,549,094                        | 1,374,400                     | 1,358,263                       | 1,880,619                      |
| <b>Total Project Expenditures</b>                           | <b>1,549,094</b>                 | <b>1,374,400</b>              | <b>1,358,263</b>                | <b>1,880,619</b>               |
| <b>Transfers Out and Contribution to Fund Balance</b>       |                                  |                               |                                 |                                |
| Transfer to CDA   | 125,000                          | 125,000                       | 125,000                         | 30,000                         |
| Transfer to Debt Service Fund                               | 763,625                          | 0                             | 0                               | 0                              |
| Transfer to SID   | 1,214,450                        | 1,213,950                     | 1,213,950                       | 1,216,450                      |
| Transfer to General Fund                                    | 19                               | 25,000                        | 25,000                          | 25,000                         |
| Contribution to Fund Balance                                | 698,783                          | 1,826,966                     | 484,120                         | 1,513,522                      |
| <b>Total Transfers Out and Contribution to Fund Balance</b> | <b>2,801,877</b>                 | <b>3,190,916</b>              | <b>1,848,070</b>                | <b>2,784,972</b>               |
| <b>Total Exp, Trans Out, and Cont to Fund Balance</b>       | <b>4,714,671</b>                 | <b>5,110,000</b>              | <b>3,555,263</b>                | <b>5,225,000</b>               |

### Notes to the Redevelopment Agency Fund:

**RDA/CDA Tax Increment Revenue** - The City's RDA/CDA budgets are based on tax increment calculations submitted by the City to Salt Lake County in the prior year. For the 2025-2026 budget year, calculations were submitted to Salt Lake County in November 2024. Calculations submitted to the County are the best estimates available at the time and are based on current property values (which do not include growth).

**RDA Expenditures** - Major expenditures include tax increment commitments within the projects areas.



## Department Purpose



The RDA Housing division invests obligatory funds toward improving housing within the City. Housing funds can be used for a variety of purposes, including (but not limited to): infrastructure, affordable housing projects, senior housing, interest rate buy-downs, and contributions to the Olene Walker Housing fund.

### CORE PROGRAMS

1. RDA Housing Initiatives



### RDA Housing at a Glance:

|   |   |   |   |
|---|---|---|---|
|  | <b>Location:</b><br>City Hall<br>1600 W. Towne Center Dr. |  | <b>FY 2025-26 Budget:</b><br>\$10,535,000 |
|---|---|---|---|



|   | Prior Year<br>Actual<br>FY 23-24 | Adopted<br>Budget<br>FY 24-25 | Estimated<br>Actual<br>FY 24-25 | Proposed<br>Budget<br>FY 25-26 |
|---|----------------------------------|-------------------------------|---------------------------------|--------------------------------|
| <b>Revenues</b>                                       |                                  |                               |                                 |                                |
| Housing Revenue                                       | \$153,862                        | \$875,000                     | \$692,513                       | \$747,500                      |
| Intergovernmental Revenue                             | 912,541                          | 0                             | 0                               | 0                              |
| Investment Earnings                                   | 784,375                          | 0                             | 750,476                         | 250,000                        |
| <b>Total Revenues</b>                                 | <b>1,850,777</b>                 | <b>875,000</b>                | <b>1,442,989</b>                | <b>997,500</b>                 |
| <b>Transfers In and Use of Fund Balance</b>           |                                  |                               |                                 |                                |
| Use of Fund Balance                                   | 0                                | 9,960,456                     | 0                               | 9,537,500                      |
| <b>Total Transfers In and Use of Fund Balance</b>     | <b>0</b>                         | <b>9,960,456</b>              | <b>0</b>                        | <b>9,537,500</b>               |
| <b>Total Rev, Trans in, and Use of Fund Balance</b>   | <b>1,850,777</b>                 | <b>10,835,456</b>             | <b>1,442,989</b>                | <b>10,535,000</b>              |
| <b>Operating Expenditures</b>                         |                                  |                               |                                 |                                |
| Operating Expenditures                                | 150,000                          | 175,000                       | 168,000                         | 175,000                        |
| <b>Total Operating Expenditures</b>                   | <b>150,000</b>                   | <b>175,000</b>                | <b>168,000</b>                  | <b>175,000</b>                 |
| <b>Project Expenditures</b>                           |                                  |                               |                                 |                                |
| Housing Expenses                                      | 1,473                            | 10,470,000                    | 138,850                         | 10,110,000                     |
| <b>Total Project Expenditures</b>                     | <b>1,473</b>                     | <b>10,470,000</b>             | <b>138,850</b>                  | <b>10,110,000</b>              |
| <b>Transfers Out and Contribution to Fund Balance</b> |                                  |                               |                                 |                                |
| Transfer to General Fund                              | 163,336                          | 190,456                       | 190,456                         | 250,000                        |
| Contribution to Fund Balance                          | 1,535,969                        | 0                             | 945,683                         | 0                              |
| <b>Total Contribution to Fund Balance</b>             | <b>1,699,305</b>                 | <b>190,456</b>                | <b>1,136,139</b>                | <b>250,000</b>                 |
| <b>Total Exp, Trans Out, and Cont to Fund Balance</b> | <b>1,850,777</b>                 | <b>10,835,456</b>             | <b>1,442,989</b>                | <b>10,535,000</b>              |

### Notes to RDA Housing Fund:

**RDA Housing Tax Increment Revenue** - The City's RDA housing budget is based on tax increment calculations submitted by the City to Salt Lake County in the prior year. For the 2025-2026 budget year, calculations were submitted to Salt Lake County in November 2024. Calculations submitted to the County are the best estimates available at the time and are based on current property values (which do not include growth). per state law, 20 percent of the tax increment generated by new economic or redevelopment project areas must be used to encourage the development of housing.

**RDA Housing Expenditures** - The City is currently accumulating housing funds for future housing projects. The City has formally adopted a housing plan which has been submitted to the state. Housing funds can be used for a variety of purposes, including (but not limited to): Infrastructure, affordable housing projects, senior housing, interest rate buy-downs, and contributions to the Olene Walker Housing Fund.





## Department Purpose

The CDA fund includes projects #12 Commerce Park, #13 South Station, #14 Tim Dahle Nissan, and #15 Riverton Chevrolet. It is part of the general RDA efforts of the City. The Redevelopment Agency exists to improve blighted areas of South Jordan and encourage economic development.



### CORE PROGRAMS

1. Provides Administration of the Redevelopment Agency

## Project Areas

| Area # | Project Title      | Trigger Year | Completion Year |
|--------|--------------------|--------------|-----------------|
| 12     | Commerce Park      | 2010         | 2029            |
| 13     | South Station      | 2010         | 2029            |
| 14     | Tim Dahle Nissan   | 2015         | 2026            |
| 15     | Riverton Chevrolet | 2016         | 2025            |

### CDA at a Glance:

|   |   |   |  |
|---|---|---|--|
|  | <b>Location:</b><br>City Hall<br>1600 W. Towne Center Dr. |  | <b>FY 2025-26 Budget:</b><br>\$8,030,000 |
|---|---|---|--|



|   | Prior Year<br>Actual<br>FY 23-24 | Adopted<br>Budget<br>FY 24-25 | Estimated<br>Actual<br>FY 24-25 | Proposed<br>Budget<br>FY 25-26 |
|---|----------------------------------|-------------------------------|---------------------------------|--------------------------------|
| <b>Revenues</b>                                       |                                  |                               |                                 |                                |
| Project #12 Commerce Park                             | \$790,891                        | \$5,000,000                   | \$3,423,514                     | \$5,500,000                    |
| Project #13 South Station                             | 616,819                          | 2,200,000                     | 1,344,282                       | 2,500,000                      |
| Intergovernmental Revenue                             | 6,166,833                        | 0                             | 0                               | 0                              |
| Investment Earnings                                   | 709,047                          | 0                             | 644,007                         | 0                              |
| <b>Total Revenues</b>                                 | <b>8,283,590</b>                 | <b>7,200,000</b>              | <b>5,411,803</b>                | <b>8,000,000</b>               |
| <b>Transfers In and Use of Fund Balance</b>           |                                  |                               |                                 |                                |
| Transfer from RDA                                     | 125,000                          | 125,000                       | 125,000                         | 30,000                         |
| Use of Fund Balance                                   | 0                                | 0                             | 0                               | 0                              |
| <b>Total Transfers In and Use of Fund Balance</b>     | <b>125,000</b>                   | <b>125,000</b>                | <b>125,000</b>                  | <b>30,000</b>                  |
| <b>Total Rev, Trans in, and Use of Fund Balance</b>   | <b>8,408,590</b>                 | <b>7,325,000</b>              | <b>5,536,803</b>                | <b>8,030,000</b>               |
| <b>Operating Expenditures</b>                         |                                  |                               |                                 |                                |
| Operating Expenditures                                | 120,000                          | 120,000                       | 120,000                         | 120,000                        |
| Infrastructure Maintenance                            | 49,291                           | 50,000                        | 20,282                          | 0                              |
| <b>Total Operating Expenditures</b>                   | <b>169,291</b>                   | <b>170,000</b>                | <b>140,282</b>                  | <b>120,000</b>                 |
| <b>Project Expenditures</b>                           |                                  |                               |                                 |                                |
| Tax Increment Commitments                             | 2,668,798                        | 3,950,000                     | 3,155,682                       | 3,630,000                      |
| <b>Total Project Expenditures</b>                     | <b>2,668,798</b>                 | <b>3,950,000</b>              | <b>3,155,682</b>                | <b>3,630,000</b>               |
| <b>Transfers Out and Contribution to Fund Balance</b> |                                  |                               |                                 |                                |
| Transfer to Capital Equipment                         | 0                                | 300,000                       | 300,000                         | 0                              |
| Transfer to General CIP                               | 1,250,000                        | 300,000                       | 300,000                         | 1,000,000                      |
| Contribution to Fund Balance                          | 4,320,502                        | 2,605,000                     | 1,640,839                       | 3,280,000                      |
| <b>Total Contribution to Fund Balance</b>             | <b>5,570,502</b>                 | <b>3,205,000</b>              | <b>2,240,839</b>                | <b>4,280,000</b>               |
| <b>Total Exp, Trans Out, and Cont to Fund Balance</b> | <b>8,408,590</b>                 | <b>7,325,000</b>              | <b>5,536,803</b>                | <b>8,030,000</b>               |

**Notes to CDA Fund:**

**RDA/CDA Tax Increment Revenue** - The City's RDA/CDA budgets on tax increment calculations submitted by the City to Salt Lake County in the prior year. For the 2025-2026 budget year, calculations were submitted to Salt Lake County in November 2024. Calculations submitted to the County are the best estimates available at the time and are based on current property values (which do not include growth).

**CDA Expenditures** - The major expenditures is tax increment commitments within the project areas.



## Department Purpose

The City administers Community Development Block Grant (CDBG) Funds received from the U.S. Department of Housing and Urban Development (HUD). With the population reported by the Census, the City became eligible to receive CDBG funds directly from HUD. Annual funds received are determined by a formula which accounts for such things as total population, growth and poverty.

### CORE PROGRAMS

1. Community Development Block Grant Administration



### CDBG at a Glance:

|  |   |  |  |
|--|---|--|--|
|  | <b>Location:</b><br>City Hall<br>1600 W. Towne Center Dr. |  | <b>FY 2025-26 Budget:</b><br>\$240,000 |
|--|---|--|--|

# Community Development Block Grant



Special Revenue

|   | Prior Year<br>Actual<br>FY 23-24 | Adopted<br>Budget<br>FY 24-25 | Estimated<br>Actual<br>FY 24-25 | Proposed<br>Budget<br>FY 25-26 |
|---|----------------------------------|-------------------------------|---------------------------------|--------------------------------|
| <b>Revenues</b>                                       |                                  |                               |                                 |                                |
| CDBG Grant  | \$448,473                        | \$240,000                     | \$230,992                       | \$240,000                      |
| <b>Total Revenues</b>                                 | <b>448,473</b>                   | <b>240,000</b>                | <b>230,992</b>                  | <b>240,000</b>                 |
| <b>Transfers In and Use of Fund Balance</b>           |                                  |                               |                                 |                                |
| Use of Fund Balance                                   | 0                                | 0                             | 0                               | 0                              |
| <b>Total Transfers In and Use of Fund Balance</b>     | <b>0</b>                         | <b>0</b>                      | <b>0</b>                        | <b>0</b>                       |
| <b>Total Rev, Trans in, and Use of Fund Balance</b>   | <b>448,473</b>                   | <b>240,000</b>                | <b>230,992</b>                  | <b>240,000</b>                 |
| <b>Operating Expenditures</b>                         |                                  |                               |                                 |                                |
| Public Facilities                                     | 345,647                          | 150,000                       | 150,000                         | 150,000                        |
| The Road Home   | 10,000                           | 0                             | 10,000                          | 0                              |
| South Valley Sanctuary                                | 10,000                           | 0                             | 14,000                          | 0                              |
| Legal Aid Society of Utah                             | 5,000                            | 0                             | 8,000                           | 0                              |
| Community Health Clinic                               | 3,000                            | 0                             | 0                               | 0                              |
| Inn Between   | 0                                | 0                             | 5,500                           | 0                              |
| Community Development Corp                            | 13,046                           | 0                             | 0                               | 0                              |
| Administrative Charges                                | 61,780                           | 44,000                        | 43,492                          | 44,000                         |
| <b>Total Operating Expenditures</b>                   | <b>448,473</b>                   | <b>194,000</b>                | <b>230,992</b>                  | <b>194,000</b>                 |
| <b>Transfers Out and Contribution to Fund Balance</b> |                                  |                               |                                 |                                |
| Contribution to Fund Balance                          | 0                                | 46,000                        | 0                               | 46,000                         |
| <b>Total Contribution to Fund Balance</b>             | <b>0</b>                         | <b>46,000</b>                 | <b>0</b>                        | <b>46,000</b>                  |
| <b>Total Exp, Trans Out, and Cont to Fund Balance</b> | <b>448,473</b>                   | <b>240,000</b>                | <b>230,992</b>                  | <b>240,000</b>                 |

## Notes to CDBG Fund:

Budget based on HUD funding allocation. Current year budget is proposed as advised by HUD subject to change.



# Interfacility Transfers

## Department Purpose

As part of the progressive and proactive Emergency Medical Services program in South Jordan, the South Jordan Fire Department provides Advanced Life Support (ALS) treatment and transport capabilities from all four of its fire stations. This advanced EMS program includes top-tier interfacility Transport services from the University of Utah South Jordan Health Center. These transport services include Basic and Advanced Life Support treatment, respiratory and ventilator care, advanced cardiac monitoring, and medication therapies for both pediatric and adult patients.

### CORE PROGRAMS

1. Interfacility Transport Services

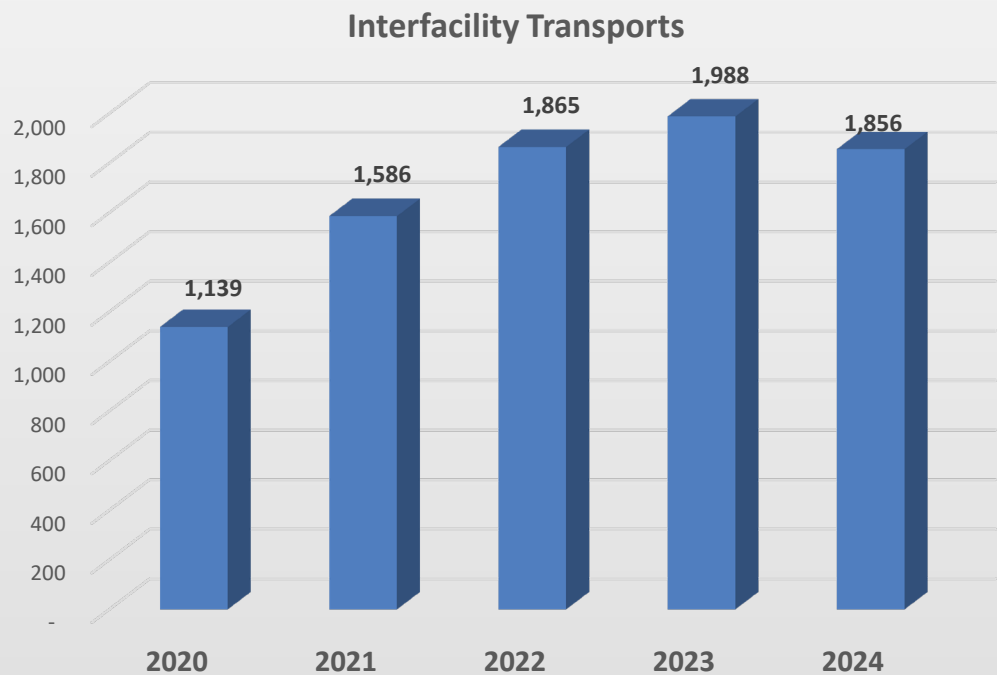


### IFT at a Glance:

|  |   |  |  |  |                                  |
|--|---|--|--|--|----------------------------------|
|  | <b>Location:</b><br>Public Safety<br>10655 S. Redwood Rd. |  | <b>FY 2025-26 Budget:</b><br>\$2,652,000 |  | <b>Full-Time Employees:</b><br>6 |
|--|---|--|--|--|----------------------------------|



| Authorized Positions |  | FY 22-23<br>Actual | FY 23-24<br>Actual | FY 24-25<br>Actual | FY 25-26<br>Proposed |
|----------------------|--|--------------------|--------------------|--------------------|----------------------|
| Paramedic            |  | 0                  | 6                  | 6                  | 6                    |
| TOTAL                |  | 0                  | 6                  | 6                  | 6                    |



# Interfacility Transfers



Special Revenue

|   | Prior Year<br>Actual<br>FY 23-24 | Adopted<br>Budget<br>FY 24-25 | Estimated<br>Actual<br>FY 24-25 | Proposed<br>Budget<br>FY 25-26 |
|---|----------------------------------|-------------------------------|---------------------------------|--------------------------------|
| <b>Revenues</b>                                       |                                  |                               |                                 |                                |
| Ambulance Fees - Interfacility                        | \$2,701,371                      | \$2,514,571                   | \$2,555,002                     | \$2,600,000                    |
| Interest Income                                       | 53,462                           | 0                             | 51,858                          | 52,000                         |
| <b>Total Revenues</b>                                 | <b>2,754,833</b>                 | <b>2,514,571</b>              | <b>2,606,860</b>                | <b>2,652,000</b>               |
| <b>Transfers In and Use of Fund Balance</b>           |                                  |                               |                                 |                                |
| Use of Fund Balance                                   | 0                                | 0                             | 0                               | 0                              |
| <b>Total Transfers In and Use of Fund Balance</b>     | <b>0</b>                         | <b>0</b>                      | <b>0</b>                        | <b>0</b>                       |
| <b>Total Rev, Trans in, and Use of Fund Balance</b>   | <b>2,754,833</b>                 | <b>2,514,571</b>              | <b>2,606,860</b>                | <b>2,652,000</b>               |
| <b>Operating Expenditures</b>                         |                                  |                               |                                 |                                |
| Wages and Benefits                                    | 504,509                          | 688,101                       | 668,434                         | 642,313                        |
| Operating Expenditures                                | 360,619                          | 296,334                       | 373,270                         | 450,752                        |
| <b>Total Operating Expenditures</b>                   | <b>865,128</b>                   | <b>984,435</b>                | <b>1,041,704</b>                | <b>1,093,065</b>               |
| <b>Transfers Out and Contribution to Fund Balance</b> |                                  |                               |                                 |                                |
| Transfer to Capital Equipment                         | 1,855,000                        | 633,363                       | 633,363                         | 868,328                        |
| Contribution to Fund Balance                          | 34,705                           | 896,773                       | 931,793                         | 690,607                        |
| <b>Total Contribution to Fund Balance</b>             | <b>1,889,705</b>                 | <b>1,530,136</b>              | <b>1,565,156</b>                | <b>1,558,935</b>               |
| <b>Total Exp, Trans Out, and Cont to Fund Balance</b> | <b>2,754,833</b>                 | <b>2,514,571</b>              | <b>2,606,860</b>                | <b>2,652,000</b>               |





Department Purpose

The Storm Water division is responsible for the maintenance, cleaning and inspection of storm water infrastructure within the City to ensure that it is working properly during storm events to mitigate flooding and any subsequent damage. This includes street sweeping which prevents debris from entering the storm drain system thus hindering it from functioning properly. The Storm Water division is also responsible for maintaining compliance with Federal and State permits. Some of the activities to maintain compliance include public education and outreach programs, location, investigating and eliminating illegal discharges into the storm drain system, monitoring and enforcing runoff and erosion control processes concerning construction activities and minimizing adverse impacts on storm water quality after construction.

CORE PROGRAMS

1. Utah Pollutant Discharge Elimination System (UPDES) Compliance

2. Storm Water Infrastructure Maintenance

3. Street Cleaning

4. Snow Plowing

5. Storm Water

6. Incident Response

7. Storm Water Education

8. Tree Trimming Support

9. Sub-Surface Drain Response

10. Event Support

Performance Measures

| Strategic Priorities                 | Strategies & Guiding Principles                            | Performance Measures   | 2024 Actual | 2025 Target | 2026 Target |
|--------------------------------------|--|--|-------------|-------------|-------------|
| Reliable Public Infrastructure (RPI) | RPI-3 MAINTAINS and OPERATES quality public infrastructure | Process 85% or more of UPDES permits within 2 business days                                | 88%         | 88%         | 85%         |
|                                      |  | Street sweep the entire City at least 7 times per year                                     | 9           | 6           | 7           |
|                                      |  | Inspect 150,000 feet or more of storm water pipe each year and maintain deficiencies found | 123,652     | 173,839     | 150,000     |

Storm Water at a Glance:

|  |  |  |                                   |  |                           |
|--|--|--|-----------------------------------|--|---------------------------|
|  | Location:<br>City Hall<br>1600 W. Towne Center Dr. |  | FY 2025-26 Budget:<br>\$3,655,594 |  | Full-Time Employees:<br>8 |
|--|--|--|-----------------------------------|--|---------------------------|



| <b>Authorized Positions</b>               | <b>FY 22-23<br/>Actual</b> | <b>FY 23-24<br/>Actual</b> | <b>FY 24-25<br/>Actual</b> | <b>FY 25-26<br/>Proposed</b> |
|---|----------------------------|----------------------------|----------------------------|------------------------------|
| Storm Water & Sanitation Manager          | 1                          | 0                          | 0                          | 0                            |
| UPDES Program Coordinator                 | 1                          | 1                          | 0                          | 0                            |
| UPDES Inspector                           | 2                          | 2                          | 1                          | 1                            |
| Storm Water Maintenance Lead Worker       | 1                          | 1                          | 1                          | 1                            |
| Storm Water Maintenance Worker (I/II/III) | 6                          | 6                          | 6                          | 6                            |
| <b>TOTAL</b>                              | <b>11</b>                  | <b>10</b>                  | <b>8</b>                   | <b>8</b>                     |



|   | Prior Year<br>Actual<br>FY 23-24 | Adopted<br>Budget<br>FY 24-25 | Estimated<br>Actual<br>FY 24-25 | Proposed<br>Budget<br>FY 25-26 |
|---|----------------------------------|-------------------------------|---------------------------------|--------------------------------|
| <b>Revenues</b>                                       |                                  |                               |                                 |                                |
| Storm Water Fees                                      | \$3,490,545                      | \$3,630,594                   | \$3,615,632                     | \$3,630,594                    |
| Investment Earnings                                   | 34,173                           | 12,000                        | 35,597                          | 12,000                         |
| Other Miscellaneous                                   | 19,924                           | 13,000                        | 21,550                          | 13,000                         |
| <b>Total Revenues</b>                                 | <b>3,544,642</b>                 | <b>3,655,594</b>              | <b>3,672,779</b>                | <b>3,655,594</b>               |
| <b>Transfers In and Use of Fund Balance</b>           |                                  |                               |                                 |                                |
| Use of Fund Balance                                   | 0                                | 0                             | 0                               | 0                              |
| <b>Total Transfers In and Use of Fund Balance</b>     | <b>0</b>                         | <b>0</b>                      | <b>0</b>                        | <b>0</b>                       |
| <b>Total Rev, Trans in, and Use of Fund Balance</b>   | <b>3,544,642</b>                 | <b>3,655,594</b>              | <b>3,672,779</b>                | <b>3,655,594</b>               |
| <b>Operating Expenditures</b>                         |                                  |                               |                                 |                                |
| Employee Wages and Benefits                           | 1,231,363                        | 1,313,962                     | 1,303,681                       | 989,575                        |
| Operating Expenditures                                | 726,948                          | 864,040                       | 796,169                         | 944,041                        |
| <b>Total Operating Expenditures</b>                   | <b>1,958,311</b>                 | <b>2,178,002</b>              | <b>2,099,850</b>                | <b>1,933,616</b>               |
| <b>Project Expenditures</b>                           |                                  |                               |                                 |                                |
| Capital Expenditures                                  | 362,610                          | 450,000                       | 450,000                         | 272,000                        |
| <b>Total Project Expenditures</b>                     | <b>362,610</b>                   | <b>450,000</b>                | <b>450,000</b>                  | <b>272,000</b>                 |
| <b>Transfers Out and Contribution to Fund Balance</b> |                                  |                               |                                 |                                |
| Transfer to General Fund                              | 2,941                            | 0                             | 0                               | 0                              |
| Transfer to General CIP                               | 910,000                          | 35,000                        | 35,000                          | 730,000                        |
| Contribution to Fund Balance                          | 310,780                          | 992,592                       | 1,087,929                       | 719,978                        |
| <b>Total Contribution to Fund Balance</b>             | <b>1,223,721</b>                 | <b>1,027,592</b>              | <b>1,122,929</b>                | <b>1,449,978</b>               |
| <b>Total Exp, Trans Out, and Cont to Fund Balance</b> | <b>3,544,642</b>                 | <b>3,655,594</b>              | <b>3,672,779</b>                | <b>3,655,594</b>               |



Used to track those functions which charge fees to cover most or all associated costs.

### Water

The Water fund is used to account for the activities of the City's water operations.

### Secondary Water

The Secondary Water fund is used to account for the activities of the City's secondary water operations.

### Sanitation

The Sanitation fund is used to account for the activities of the City's sanitation operations.

### Mulligans

The Mulligans fund is used to account for the operation of Mulligans Golf & Games. This City recreation facility includes, golf, miniature golf, a driving range, and batting cages.

### Self Insurance

The Self Insurance fund is used to account for the cost of claims, injuries and losses.

# Enterprise Fund Summary



|   | Prior Year<br>Actual<br>FY 23-24 | Adopted<br>Budget<br>FY 24-25 | Estimated<br>Actual<br>FY 24-25 | Proposed<br>Budget<br>FY 25-26 |
|---|----------------------------------|-------------------------------|---------------------------------|--------------------------------|
| <b>REVENUES</b>   |                                  |                               |                                 |                                |
| User Fees   | \$8,227,481                      | \$7,390,631                   | \$8,354,747                     | \$7,504,407                    |
| Sales   | 23,722,534                       | 22,785,227                    | 24,613,599                      | 23,900,572                     |
| Insurance/Risk Claims                                       | 652,972                          | 733,417                       | 822,886                         | 733,417                        |
| Finance Charges   | 199,434                          | 218,530                       | 319,567                         | 226,179                        |
| Investment Earnings   | 2,569,843                        | 309,600                       | 2,651,679                       | 241,888                        |
| Miscellaneous Revenue                                       | 1,412,321                        | 45,040                        | 209,972                         | 170,040                        |
| Impact Fees   | 384,870                          | 550,000                       | 755,646                         | 350,000                        |
| <b>Total Enterprise Fund Revenue</b>                        | <b>37,169,455</b>                | <b>32,032,445</b>             | <b>37,728,096</b>               | <b>33,126,503</b>              |
| <b>TRANSFERS IN AND USE OF FUND BALANCE</b>                 |                                  |                               |                                 |                                |
| Transfers In  | 7,743,003                        | 5,456,347                     | 5,456,347                       | 2,800,000                      |
| Use of Fund Balance   | 1,109,438                        | 1,575,190                     | 723,170                         | 1,837,158                      |
| <b>Total Transfers In and Use of Fund Balance</b>           | <b>8,852,441</b>                 | <b>7,031,537</b>              | <b>6,179,517</b>                | <b>4,637,158</b>               |
| <b>Total Rev, Trans in, and Use of Fund Balance</b>         | <b>46,021,896</b>                | <b>39,063,982</b>             | <b>43,907,613</b>               | <b>37,763,661</b>              |
| <b>EXPENDITURES</b>   |                                  |                               |                                 |                                |
| Wages and Benefits  | 3,245,483                        | 4,765,714                     | 4,551,442                       | 4,784,534                      |
| Operating Expenses  | 22,040,183                       | 22,671,673                    | 21,965,652                      | 24,656,177                     |
| Debt Expenses   | (161,314)                        | 0                             | 0                               | 0                              |
| Project Expenses  | 6,580,590                        | 4,977,000                     | 6,096,763                       | 3,652,000                      |
| <b>Total Enterprise Fund Expenses</b>                       | <b>31,704,943</b>                | <b>32,414,387</b>             | <b>32,613,857</b>               | <b>33,092,711</b>              |
| <b>TRANSFERS OUT AND CONTRIBUTION TO FUND BALANCE</b>       |                                  |                               |                                 |                                |
| Transfers Out   | 6,747,912                        | 5,456,347                     | 5,456,347                       | 2,800,000                      |
| Contribution to Fund Balance                                | 7,569,041                        | 1,193,248                     | 5,837,409                       | 1,870,950                      |
| <b>Total Transfers Out and Contribution to Fund Balance</b> | <b>14,316,953</b>                | <b>6,649,595</b>              | <b>11,293,756</b>               | <b>4,670,950</b>               |
| <b>Total Exp, Trans Out, and Cont to Fund Balance</b>       | <b>46,021,896</b>                | <b>39,063,982</b>             | <b>43,907,613</b>               | <b>37,763,661</b>              |



## Department Purpose

The Water division provides safe and high quality water with sufficient pressure, and at proper flows that exceed state standards. This is accomplished through compliance, state standards sampling, system upgrades, quick response to resident concerns and system failures, and continuous monitoring of tanks and delivery points.

### CORE PROGRAMS

1. Culinary Water Purchase Distribution
2. Culinary Water System Maintenance
3. Water Conservation Program
4. Water Quality Compliance
5. Cross Connection Control
6. New Water Infrastructure
7. Bluestakes - Water Utility Marking
8. Event Support
9. Snow Plowing

## Performance Measures

| Strategic Priorities                 | Strategies & Guiding Principles   | Performance Measures   | 2024 Actual | 2025 Target | 2026 Target |
|--------------------------------------|---|--|-------------|-------------|-------------|
| Reliable Public Infrastructure (RPI) | RPI-3 MAINTAINS and OPERATES quality public infrastructure  | Maintain 80% or higher rating for Culinary (drinking) Water <i>(source: Annual Community Survey)</i>             | 81%         | 78%         | 80%         |
|                                      |   | Repair 100% of all City-side water leaks within 5 hours  | 100%        | 100%        | 100%        |
| Safe Community (SC)                  | SC-4 DELIVERS a safe and reliable public and private infrastructure system  | Maintain water samples complying with water quality standards to 100% <i>(State required, 80 per month min.)</i> | 100%        | 100%        | 100%        |
| Sustainable Growth (SG)              | SG-2 CREATES and SUPPORTS environmentally sustainable programs including water conservation, recycling, energy conservation, and air quality improvement to ensure the financial well-being and long-term sustainability of the community | Maintain 75% or higher rating for Water Conservation Efforts <i>(source: Annual Community Survey)</i>            | 66%         | 66%         | 75%         |

### Water at a Glance:

|   |  |   |   |   |                                   |
|---|--|---|---|---|-----------------------------------|
|  | <b>Location:</b><br>Municipal Services<br>10996 S. Redwood Rd. |  | <b>FY 2025-26 Budget:</b><br>\$23,941,039 |  | <b>Full-Time Employees:</b><br>26 |
|---|--|---|---|---|-----------------------------------|



| Authorized Positions           | FY 22-23<br>Actual | FY 23-24<br>Actual | FY 24-25<br>Actual | FY 25-26<br>Proposed |
|--------------------------------|--------------------|--------------------|--------------------|----------------------|
| Water Manager                  | 1                  | 1                  | 1                  | 1                    |
| Water Maintenance Supervisor   | 3                  | 3                  | 3                  | 3                    |
| Water Maintenance Worker       | 16                 | 16                 | 16                 | 16                   |
| Water Electrician              | 1                  | 1                  | 0                  | 0                    |
| Water Conservation Coordinator | 0                  | 0                  | 1                  | 1                    |
| Water Conservation Technician  | 1                  | 1                  | 1                  | 1                    |
| Water Quality Technician       | 2                  | 2                  | 2                  | 2                    |
| Backflow Technician            | 0                  | 0                  | 1                  | 1                    |
| PW Administrative Assistant    | 1                  | 1                  | 1                  | 1                    |
| <b>TOTAL</b>                   | <b>25</b>          | <b>25</b>          | <b>26</b>          | <b>26</b>            |





|   | Prior Year<br>Actual<br>FY 23-24 | Adopted<br>Budget<br>FY 24-25 | Estimated<br>Actual<br>FY 24-25 | Proposed<br>Budget<br>FY 25-26 |
|---|----------------------------------|-------------------------------|---------------------------------|--------------------------------|
| <b>Revenues</b>                                       |                                  |                               |                                 |                                |
| Water Sales - Base Rate                               | \$10,625,840                     | \$9,972,227                   | \$10,856,211                    | \$10,384,608                   |
| Water Sales - Consumption                             | 12,243,004                       | 12,003,000                    | 12,892,945                      | 12,705,964                     |
| Connection-Reconnection Fees                          | 61,899                           | 0                             | 63,093                          | 0                              |
| Finance Charges                                       | 199,434                          | 218,530                       | 319,567                         | 226,179                        |
| Investment Earnings                                   | 2,266,096                        | 300,000                       | 2,397,290                       | 232,288                        |
| Water Share Lease                                     | 11,399                           | 0                             | 14,118                          | 0                              |
| Miscellaneous Revenue/Grants                          | 169,014                          | 0                             | 110,089                         | 0                              |
| Water Meter Sets                                      | 253,058                          | 200,000                       | 344,083                         | 207,000                        |
| Hydrant Meter Rental Income                           | 7,170                            | 0                             | 0                               | 0                              |
| Commercial/Landscape Meters                           | 0                                | 15,000                        | 0                               | 15,000                         |
| Donated Infrastructure                                | 0                                | 0                             | 0                               | 0                              |
| Sale of Capital Assets                                | 77,125                           | 45,000                        | 41,125                          | 170,000                        |
| <b>Total Revenues</b>                                 | <b>25,914,039</b>                | <b>22,753,757</b>             | <b>27,038,521</b>               | <b>23,941,039</b>              |
| <b>Transfers In and Use of Fund Balance</b>           |                                  |                               |                                 |                                |
| Transfer from Water Impact Fees                       | 1,300,000                        | 0                             | 0                               | 0                              |
| Use of Fund Balance                                   | 0                                | 460,782                       | 0                               | 0                              |
| <b>Total Transfers In and Use of Fund Balance</b>     | <b>1,300,000</b>                 | <b>460,782</b>                | <b>0</b>                        | <b>0</b>                       |
| <b>Total Rev, Trans in, and Use of Fund Balance</b>   | <b>27,214,039</b>                | <b>23,214,539</b>             | <b>27,038,521</b>               | <b>23,941,039</b>              |
| <b>Operating Expenditures</b>                         |                                  |                               |                                 |                                |
| Employee Wages and Benefits                           | 1,774,719                        | 2,765,221                     | 2,761,027                       | 2,775,404                      |
| Operating Expenses                                    | 15,614,119                       | 15,199,971                    | 15,654,224                      | 17,219,120                     |
| Principal on Bonds                                    | 0                                | 0                             | 0                               | 0                              |
| Bond Interest Payment                                 | (161,939)                        | 0                             | 0                               | 0                              |
| Trustee Fees  | 0                                | 0                             | 0                               | 0                              |
| Arbitrage Compliance                                  | 625                              | 0                             | 0                               | 0                              |
| <b>Total Operating Expenses</b>                       | <b>17,227,523</b>                | <b>17,965,192</b>             | <b>18,415,251</b>               | <b>19,978,350</b>              |
| <b>Transfers Out and Contribution to Fund Balance</b> |                                  |                               |                                 |                                |
| Transfer to General Fund                              | 2,957                            | 0                             | 0                               | 0                              |
| Transfer to Water CIP General                         | 5,290,000                        | 4,220,000                     | 4,220,000                       | 2,455,000                      |
| Transfer to General CIP                               | 0                                | 0                             | 0                               | 0                              |
| Transfer to CIP Maint                                 | 0                                | 0                             | 0                               | 0                              |
| Transfer to Secondary Water                           | 0                                | 1,029,347                     | 1,029,347                       | 0                              |
| Contribution to Fund Balance                          | 4,693,559                        | 0                             | 3,373,923                       | 1,491,515                      |
| <b>Total Contribution to Fund Balance</b>             | <b>9,986,516</b>                 | <b>5,249,347</b>              | <b>8,623,270</b>                | <b>3,946,515</b>               |
| <b>Total Exp, Trans Out, and Cont to Fund Balance</b> | <b>27,214,039</b>                | <b>23,214,539</b>             | <b>27,038,521</b>               | <b>23,941,039</b>              |



A capital project is a new construction, expansion, renovation, or replacement project for an existing facility or facilities. It is a project that helps maintain or improve a Water asset, often called infrastructure.

The City Council appropriated \$1,955,000 toward Culinary Water Projects and \$100,000 toward Secondary Water Projects for FY 2025-2026.

The Water fund maintains a revenue stabilization reserve at a minimum 25% of the budgeted revenues.

Projects approved by the Council are listed below.

Any projects that may need to be addressed during the fiscal year may be funded through the following Project Approval Process:

- Project Manager or Department Director fills out a Project Funding Request Form
- Finance Department verifies availability of funds
- City Council reviews and approves proposed projects with the annual, mid-year (as needed) and year-end budgets.

### 5-Year Capital Planning Process

The five-year Capital Improvements Plan (CIP) is the City's planning document for infrastructure development and improvements. Projects identified in the CIP are guided by various development plans and policies established by City Council and City Administration. Some of the studies and documents that influence CIP include: the General Plan, Transportation Master Plan, Storm Drain Master Plan, Culinary & Secondary Water Master Plans, Parks & Recreation Master Plan, Police & Fire Safety Master Plan, the Municipal Code, South Jordan's Mission Statement,

and Service Values. The CIP details the priorities and estimated costs of the projects that may be used as a tool by City Administration in developing the final budget. However, funding sources for projects will not be allocated until the final budget is approved by City Council. The five-year CIP Plan will be updated annually to account for changes in priority, schedule and construction costs.



### Impact of capital investments on operating budget

| Water CIP                           | Proposed Construction Budget | Net Impact on Operating Budget |                |                |                |                |                 |
|-------------------------------------|------------------------------|--------------------------------|----------------|----------------|----------------|----------------|-----------------|
|                                     | FY 25-26                     | FY 26-27                       | FY 27-28       | FY 28-29       | FY 29-30       | FY 30-31       | 10 Years        |
| Culinary Water Projects             | \$1,955,000                  | (3,152)                        | (3,152)        | (3,152)        | (3,152)        | (3,152)        | (15,760)        |
| Secondary Water Projects            | \$100,000                    | 497                            | 497            | 497            | 497            | 497            | 2,485           |
| <b>Total Water Capital Projects</b> | <b>\$2,055,000</b>           | <b>(2,655)</b>                 | <b>(2,655)</b> | <b>(2,655)</b> | <b>(2,655)</b> | <b>(2,655)</b> | <b>(13,275)</b> |



|   | Prior Year<br>Actual<br>FY 23-24 | Adopted<br>Budget<br>FY 24-25 | Estimated<br>Actual<br>FY 24-25 | Proposed<br>Budget<br>FY 25-26 |
|---|----------------------------------|-------------------------------|---------------------------------|--------------------------------|
| <b>Revenues</b>                                       |                                  |                               |                                 |                                |
| Water Impact Fees                                     | \$384,870                        | \$550,000                     | \$755,646                       | \$350,000                      |
| Investment Earnings                                   | 3,258                            | 0                             | 10,221                          | 0                              |
| Grants  | 0                                | 0                             | 0                               | 0                              |
| <b>Total Revenues</b>                                 | <b>388,128</b>                   | <b>550,000</b>                | <b>765,867</b>                  | <b>350,000</b>                 |
| <b>Transfers In and Use of Fund Balance</b>           |                                  |                               |                                 |                                |
| Transfer from Water Operations                        | 5,290,000                        | 4,220,000                     | 4,220,000                       | 2,455,000                      |
| Transfer from Water CIP                               | 103,003                          | 0                             | 0                               | 0                              |
| Water Impact Fee Use of Fund Balance                  | 935,195                          | 0                             | 0                               | 0                              |
| Use of Fund Balance                                   | 0                                | 0                             | 634,308                         | 0                              |
| <b>Total Transfers In and Use of Fund Balance</b>     | <b>6,328,198</b>                 | <b>4,220,000</b>              | <b>4,854,308</b>                | <b>2,455,000</b>               |
| <b>Total Rev, Trans in, and Use of Fund Balance</b>   | <b>6,716,326</b>                 | <b>4,770,000</b>              | <b>5,620,175</b>                | <b>2,805,000</b>               |
| <b>Project Expenses</b>                               |                                  |                               |                                 |                                |
| Water Projects  | 5,190,999                        | 4,085,000                     | 4,937,063                       | 2,355,000                      |
| Secondary Water Projects                              | 71,393                           | 135,000                       | 67,340                          | 100,000                        |
| <b>Total Project Expenses</b>                         | <b>5,262,392</b>                 | <b>4,220,000</b>              | <b>5,004,403</b>                | <b>2,455,000</b>               |
| <b>Transfers Out and Contribution to Fund Balance</b> |                                  |                               |                                 |                                |
| Transfer to Water Operations                          | 1,300,000                        | 0                             | 0                               | 0                              |
| Transfer to Water Impact Fees                         | 103,003                          | 0                             | 0                               | 0                              |
| Contribution to Fund Balance Water Impact Fees        | 0                                | 550,000                       | 515,000                         | 350,000                        |
| Contribution to Fund Balance                          | 50,931                           | 0                             | 100,772                         | 0                              |
| <b>Total Contribution to Fund Balance</b>             | <b>1,453,934</b>                 | <b>550,000</b>                | <b>615,772</b>                  | <b>350,000</b>                 |
| <b>Total Exp, Trans Out, and Cont to Fund Balance</b> | <b>6,716,326</b>                 | <b>4,770,000</b>              | <b>5,620,175</b>                | <b>2,805,000</b>               |



Department Purpose

The Secondary Water division manages the delivery of irrigation water to 3,706 South Jordan residential properties via a gravity and pumped distribution system.

CORE PROGRAMS

- 1. Snow Plowing
- 2. Secondary Water Delivery
- 3. Event Support
- 4. Water Share Leasing & Management

Performance Measures

| Strategic Priorities                 | Strategies & Guiding Principles                            | Performance Measures  | 2024 Actual | 2025 Target | 2026 Target |
|--------------------------------------|--|---|-------------|-------------|-------------|
| Reliable Public Infrastructure (RPI) | RPI-3 MAINTAINS and OPERATES quality public infrastructure | Repair 100% of city-side secondary water leaks within 5 hours | N/A         | 90%         | 100%        |

Secondary Water at a Glance:

|  |  |  |  |  |                                  |
|--|--|--|--|--|----------------------------------|
|  | <b>Location:</b><br>Municipal Services<br>10996 S. Redwood Rd. |  | <b>FY 2025-26 Budget:</b><br>\$1,314,688 |  | <b>Full-Time Employees:</b><br>3 |
|--|--|--|--|--|----------------------------------|



# Secondary Water

| Authorized Positions             | FY 22-23 | FY 23-24 | FY 24-25 | FY 25-26 |
|----------------------------------|----------|----------|----------|----------|
|                                  | Actual   | Actual   | Actual   | Proposed |
| Sec Water Maintenance Supervisor | 1        | 1        | 1        | 1        |
| Sec Water Maintenance Worker     | 2        | 2        | 2        | 2        |
| TOTAL                            | 3        | 3        | 3        | 3        |



|   | Prior Year<br>Actual<br>FY 23-24 | Adopted<br>Budget<br>FY 24-25 | Estimated<br>Actual<br>FY 24-25 | Proposed<br>Budget<br>FY 25-26 |
|---|----------------------------------|-------------------------------|---------------------------------|--------------------------------|
| <b>Revenues</b>                                       |                                  |                               |                                 |                                |
| Irrigation Water Sales                                | \$853,690                        | \$810,000                     | \$864,443                       | \$810,000                      |
| Investment Earnings                                   | (1,015)                          | 0                             | 0                               | 0                              |
| Other Miscellaneous                                   | 2,186                            | 0                             | 3,142                           | 0                              |
| <b>Total Revenues</b>                                 | <b>854,861</b>                   | <b>810,000</b>                | <b>867,585</b>                  | <b>810,000</b>                 |
| <b>Transfers In and Use of Fund Balance</b>           |                                  |                               |                                 |                                |
| Transfer from Water Operations                        | 0                                | 1,029,347                     | 1,029,347                       | 0                              |
| Use of Fund Balance                                   | 108,271                          | 0                             | 0                               | 504,688                        |
| <b>Total Transfers In and Use of Fund Balance</b>     | <b>108,271</b>                   | <b>1,029,347</b>              | <b>1,029,347</b>                | <b>504,688</b>                 |
| <b>Total Rev, Trans in, and Use of Fund Balance</b>   | <b>963,132</b>                   | <b>1,839,347</b>              | <b>1,896,932</b>                | <b>1,314,688</b>               |
| <b>Operating Expenses</b>                             |                                  |                               |                                 |                                |
| Employee Wages and Benefits                           | 233,719                          | 355,513                       | 239,354                         | 342,745                        |
| Operating Expenses                                    | 728,202                          | 870,021                       | 831,603                         | 971,943                        |
| <b>Total Operating Expenses</b>                       | <b>961,921</b>                   | <b>1,225,534</b>              | <b>1,070,957</b>                | <b>1,314,688</b>               |
| <b>Transfers Out and Contribution to Fund Balance</b> |                                  |                               |                                 |                                |
| Transfer to General Fund                              | 1,211                            | 0                             | 0                               | 0                              |
| Contribution to Fund Balance                          | 0                                | 613,813                       | 825,975                         | 0                              |
| <b>Total Contribution to Fund Balance</b>             | <b>1,211</b>                     | <b>613,813</b>                | <b>825,975</b>                  | <b>0</b>                       |
| <b>Total Exp, Trans Out, and Cont to Fund Balance</b> | <b>963,132</b>                   | <b>1,839,347</b>              | <b>1,896,932</b>                | <b>1,314,688</b>               |



## Department Purpose

The Sanitation division administers and manages a number of solid waste and refuse services. The City contracts with Ace Recycling & Disposal for residential curbside garbage pickup. The Sanitation division provides residents with 96-gallon containers for garbage services and is responsible for the delivery and repair of the containers.




### CORE PROGRAMS

1. Snow Plowing
2. Spring Clean-up Program
3. Residential Curbside Solid Waste Pickup
4. Neighborhood Dumpster Program
5. Fall Leaf Collection Program
6. Event Support
7. Christmas Tree Disposal Program
8. City Facilities Garbage and Recycling
9. Glass Recycle Program

## Performance Measures

| Strategic Priorities    | Strategies & Guiding Principles   | Performance Measures   | 2024 Actual | 2025 Target | 2026 Target |
|-------------------------|---|--|-------------|-------------|-------------|
| Sustainable Growth (SG) | SG-2 CREATES and SUPPORTS environmentally sustainable programs including water conservation, recycling, energy conservation, and air quality improvement to ensure the financial well-being and long-term sustainability of the community | Maintain 86% or higher rating for Sanitation Services (source: Annual Community Survey)              | 86%         | 86%         | 86%         |
|                         |   | Maintain amount of cans repaired or replaced within 1 working day from resident request at 100%      | 100%        | 100%        | 100%        |
|                         |   | Keep a weekly average of 80% of neighborhood dumpster stock in the field and being used by residents | 95%         | 100%        | 80%         |
|                         |   | Maintain 70% or higher rating for Recycling Services (source: Annual Community Survey)               | 70%         | 69%         | 70%         |
|                         |   | Maintain yearly contamination rate in recycling cans at 30% or lower                                 | 28%         | 31%         | 30%         |
|                         |   | Recycle 150 tons or more of glass each year  | 145.82      | 145.42      | 150         |

### Sanitation at a Glance:

|   |  |   |  |   |                                  |
|---|--|---|--|---|----------------------------------|
|  | <b>Location:</b><br>Municipal Services<br>10996 S. Redwood Rd. |  | <b>FY 2025-26 Budget:</b><br>\$6,621,427 |  | <b>Full-Time Employees:</b><br>5 |
|---|--|---|--|---|----------------------------------|





| <b>Authorized Positions</b>        | <b>FY 22-23<br/>Actual</b> | <b>FY 23-24<br/>Actual</b> | <b>FY 24-25<br/>Actual</b> | <b>FY 25-26<br/>Proposed</b> |
|------------------------------------|----------------------------|----------------------------|----------------------------|------------------------------|
| Sanitation Maintenance Lead Worker | 1                          | 1                          | 1                          | 1                            |
| Sanitation Maintenance Worker      | 4                          | 4                          | 4                          | 4                            |
| <b>TOTAL</b>                       | <b>5</b>                   | <b>5</b>                   | <b>5</b>                   | <b>5</b>                     |



|   | Prior Year<br>Actual<br>FY 23-24 | Adopted<br>Budget<br>FY 24-25 | Estimated<br>Actual<br>FY 24-25 | Proposed<br>Budget<br>FY 25-26 |
|---|----------------------------------|-------------------------------|---------------------------------|--------------------------------|
| <b>Revenues</b>                                       |                                  |                               |                                 |                                |
| Garbage Fees  | \$4,958,217                      | \$4,742,000                   | \$4,990,442                     | \$4,836,840                    |
| Recycling Fees  | 571,193                          | 596,785                       | 582,352                         | 608,721                        |
| Neighborhood Cleanup                                  | 103,785                          | 95,000                        | 107,240                         | 95,000                         |
| Special Service Pickup                                | 5,705                            | 6,500                         | 5,905                           | 6,500                          |
| Investment Earnings                                   | 236,241                          | 9,600                         | 167,690                         | 9,600                          |
| Increase in Landfill Equity                           | 1,097,389                        | 0                             | 0                               | 0                              |
| Miscellaneous Revenue                                 | 3,295                            | 0                             | 1,097                           | 0                              |
| Sale of Capital Assets                                | 63,000                           | 0                             | 54,000                          | 0                              |
| <b>Total Revenues</b>                                 | <b>7,038,825</b>                 | <b>5,449,885</b>              | <b>5,908,726</b>                | <b>5,556,661</b>               |
| <b>Transfers In and Use of Fund Balance</b>           |                                  |                               |                                 |                                |
| Use of Fund Balance                                   | 0                                | 801,968                       | 0                               | 1,064,766                      |
| <b>Total Transfers In and Use of Fund Balance</b>     | <b>0</b>                         | <b>801,968</b>                | <b>0</b>                        | <b>1,064,766</b>               |
| <b>Total Rev, Trans in, and Use of Fund Balance</b>   | <b>7,038,825</b>                 | <b>6,251,853</b>              | <b>5,908,726</b>                | <b>6,621,427</b>               |
| <b>Operating Expenses</b>                             |                                  |                               |                                 |                                |
| Employee Wages and Benefits                           | 436,038                          | 569,423                       | 503,130                         | 578,564                        |
| Operating Expenses                                    | 5,211,019                        | 5,552,430                     | 4,857,847                       | 5,907,863                      |
| Capital Expenditures                                  | 127,323                          | 130,000                       | 129,060                         | 135,000                        |
| <b>Total Operating Expenses</b>                       | <b>5,774,381</b>                 | <b>6,251,853</b>              | <b>5,490,037</b>                | <b>6,621,427</b>               |
| <b>Transfers Out and Contribution to Fund Balance</b> |                                  |                               |                                 |                                |
| Transfer to General Fund                              | 272                              | 0                             | 0                               | 0                              |
| Contribution to Fund Balance                          | 1,264,172                        | 0                             | 418,689                         | 0                              |
| <b>Total Contribution to Fund Balance</b>             | <b>1,264,444</b>                 | <b>0</b>                      | <b>418,689</b>                  | <b>0</b>                       |
| <b>Total Exp, Trans Out, and Cont to Fund Balance</b> | <b>7,038,825</b>                 | <b>6,251,853</b>              | <b>5,908,726</b>                | <b>6,621,427</b>               |



Department Purpose

Mulligans offers golfing and entertainment opportunities for the entire family including two 9-hole executive courses, driving range with 32 covered and heated hitting stations, 36 holes of miniature golf and 8 batting cages with softball and baseball. The facility also hosts a snack bar, pro shop and PGA golf instruction for all golfers including a comprehensive junior golf program.

CORE PROGRAMS

1. Mini-golf

2. Batting Cages

3. Driving Range

4. Golf Course - Executive & Par 3




5. Pro Shop & Concessions

6. Golf Courses - Tournaments & Events
7. Golf Instruction / Lessons

Performance Measures

| Strategic Priorities                    | Strategies & Guiding Principles  | Performance Measures  | 2024 Actual | 2025 Target | 2026 Target |
|---|--|---|-------------|-------------|-------------|
| Desirable Amenities & Open Space (DAOS) | DAOS-4 OFFERS a variety of park amenities, recreation and art programs, and community events, for all ages and abilities | Maintain 80% or higher rating for Mulligans Golf & Games <i>(source: Annual Community Survey)</i> | 77%         | 76%         | 78%         |
|   |  | Increase annual number of golf participants by 5% each year                                       | 9%          | 17%         | 5%          |
|   |  | Maintain annual number of miniature golf participants at 85,000 or more                           | 85,496      | 90,007      | 85,000      |
|   |  | Increase annual driving range revenue by 10% each year  | 38%         | 10%         | 10%         |

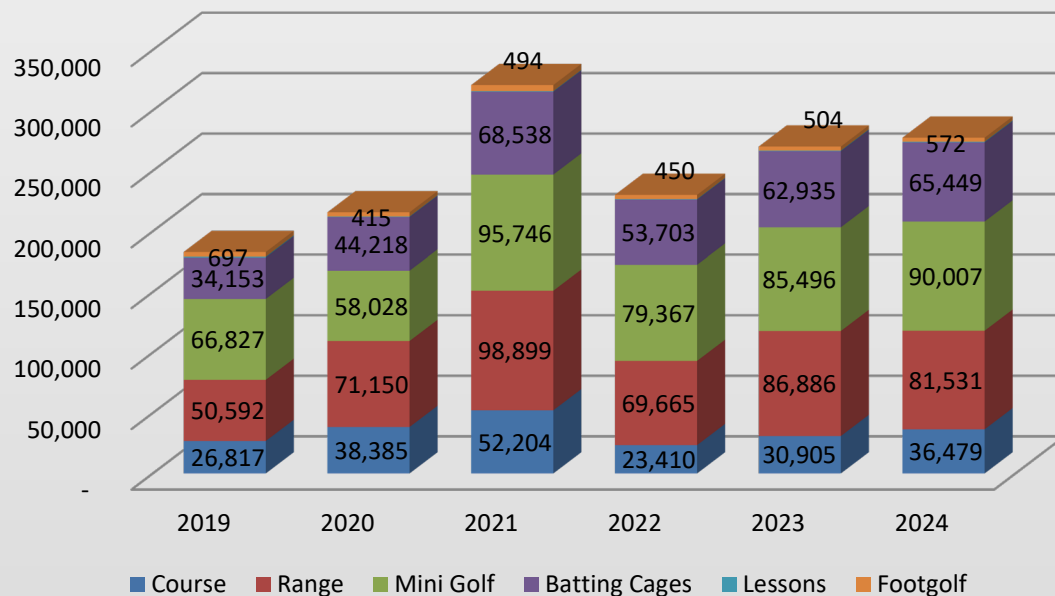
Mulligans at a Glance:

|  |  |   |  |   |                                  |
|--|--|---|--|---|----------------------------------|
|  | <b>Location:</b><br>Mulligans<br>692 W. 10600 S. |  | <b>FY 2025-26 Budget:</b><br>\$2,003,090 |  | <b>Full-Time Employees:</b><br>9 |
|--|--|---|--|---|----------------------------------|



| Authorized Positions                   | FY 22-23<br>Actual | FY 23-24<br>Actual | FY 24-25<br>Actual | FY 25-26<br>Proposed |
|--|--------------------|--------------------|--------------------|----------------------|
| Associate Director of Recreation       | 1                  | 1                  | 1                  | 1                    |
| Mulligan's Customer Service Supervisor | 2                  | 2                  | 2                  | 2                    |
| Greenskeeper                           | 1                  | 1                  | 1                  | 1                    |
| Mechanic II                            | 1                  | 1                  | 1                  | 1                    |
| Golf Course Maintenance Worker         | 2                  | 2                  | 3                  | 3                    |
| Food Service Coordinator               | 0                  | 0                  | 1                  | 1                    |
| <b>TOTAL</b>                           | <b>7</b>           | <b>7</b>           | <b>9</b>           | <b>9</b>             |

## Activity Usage





|   | Prior Year<br>Actual<br>FY 23-24 | Adopted<br>Budget<br>FY 24-25 | Estimated<br>Actual<br>FY 24-25 | Proposed<br>Budget<br>FY 25-26 |
|---|----------------------------------|-------------------------------|---------------------------------|--------------------------------|
| <b>Revenues</b>                                       |                                  |                               |                                 |                                |
| Concession Lease                                      | \$1,242                          | \$0                           | \$0                             | \$0                            |
| Instructor Fees                                       | 0                                | 26,250                        | 0                               | 26,250                         |
| Driving Range   | 830,924                          | 582,486                       | 867,428                         | 582,486                        |
| Greens Fees   | 360,478                          | 310,274                       | 326,478                         | 310,274                        |
| Miniature Golf  | 640,869                          | 449,861                       | 639,076                         | 449,861                        |
| Program Revenue                                       | 14,790                           | 12,000                        | 17,218                          | 12,000                         |
| Golf Cart Rental                                      | 157,012                          | 114,057                       | 126,444                         | 114,057                        |
| Batting Cages   | 122,078                          | 118,621                       | 115,282                         | 118,621                        |
| Food & Beverages                                      | 63,163                           | 74,327                        | 83,351                          | 74,327                         |
| Pro Shop  | 50,230                           | 33,280                        | 57,144                          | 33,280                         |
| Rental Revenue  | 14,270                           | 14,190                        | 15,093                          | 14,190                         |
| Investment Earnings                                   | 65,909                           | 0                             | 60,216                          | 0                              |
| Other Miscellaneous                                   | 312                              | 40                            | 519                             | 40                             |
| <b>Total Revenues</b>                                 | <b>2,321,276</b>                 | <b>1,735,386</b>              | <b>2,308,249</b>                | <b>1,735,386</b>               |
| <b>Transfers In and Use of Fund Balance</b>           |                                  |                               |                                 |                                |
| Use of Fund Balance                                   | 0                                | 112,440                       | 0                               | 267,704                        |
| <b>Total Transfers In and Use of Fund Balance</b>     | <b>0</b>                         | <b>112,440</b>                | <b>0</b>                        | <b>267,704</b>                 |
| <b>Total Rev, Trans in, and Use of Fund Balance</b>   | <b>2,321,276</b>                 | <b>1,847,826</b>              | <b>2,308,249</b>                | <b>2,003,090</b>               |
| <b>Operating Expenses</b>                             |                                  |                               |                                 |                                |
| Employee Wages and Benefits                           | 801,007                          | 1,075,557                     | 1,047,931                       | 1,087,821                      |
| Operating Expenses                                    | 731,237                          | 565,269                       | 541,095                         | 570,269                        |
| <b>Total Operating Expenses</b>                       | <b>1,532,244</b>                 | <b>1,640,826</b>              | <b>1,589,026</b>                | <b>1,658,090</b>               |
| <b>Transfers Out and Contribution to Fund Balance</b> |                                  |                               |                                 |                                |
| Transfer to General Fund                              | 469                              | 0                             | 0                               | 0                              |
| Transfer to Mulligans CIP                             | 50,000                           | 207,000                       | 207,000                         | 345,000                        |
| Contribution to Fund Balance                          | 738,562                          | 0                             | 512,223                         | 0                              |
| <b>Total Contribution to Fund Balance</b>             | <b>789,031</b>                   | <b>207,000</b>                | <b>719,223</b>                  | <b>345,000</b>                 |
| <b>Total Exp, Trans Out, and Cont to Fund Balance</b> | <b>2,321,276</b>                 | <b>1,847,826</b>              | <b>2,308,249</b>                | <b>2,003,090</b>               |



|   | Prior Year<br>Actual<br>FY 23-24 | Adopted<br>Budget<br>FY 24-25 | Estimated<br>Actual<br>FY 24-25 | Proposed<br>Budget<br>FY 25-26 |
|---|----------------------------------|-------------------------------|---------------------------------|--------------------------------|
| <b>Revenues</b>                                       |                                  |                               |                                 |                                |
| Investment Earnings                                   | \$0                              | \$0                           | \$0                             | \$0                            |
| Other Miscellaneous                                   | 0                                | 0                             | 0                               | 0                              |
| <b>Total Revenues</b>                                 | <b>0</b>                         | <b>0</b>                      | <b>0</b>                        | <b>0</b>                       |
| <b>Transfers In and Use of Fund Balance</b>           |                                  |                               |                                 |                                |
| Transfer from Mulligans                               | 50,000                           | 207,000                       | 207,000                         | 345,000                        |
| Use of Fund Balance                                   | 65,972                           | 200,000                       | 0                               | 0                              |
| <b>Total Transfers In and Use of Fund Balance</b>     | <b>115,972</b>                   | <b>407,000</b>                | <b>207,000</b>                  | <b>345,000</b>                 |
| <b>Total Rev, Trans in, and Use of Fund Balance</b>   | <b>115,972</b>                   | <b>407,000</b>                | <b>207,000</b>                  | <b>345,000</b>                 |
| <b>Operating Expenses</b>                             |                                  |                               |                                 |                                |
| Capital Expenditures                                  | 111,300                          | 332,000                       | 95,501                          | 300,000                        |
| Mulligans Equipment                                   | 4,672                            | 75,000                        | 20,672                          | 45,000                         |
| <b>Total Operating Expenses</b>                       | <b>115,972</b>                   | <b>407,000</b>                | <b>116,173</b>                  | <b>345,000</b>                 |
| <b>Transfers Out and Contribution to Fund Balance</b> |                                  |                               |                                 |                                |
| Contribution to Fund Balance                          | 0                                | 0                             | 90,827                          | 0                              |
| <b>Total Contribution to Fund Balance</b>             | <b>0</b>                         | <b>0</b>                      | <b>90,827</b>                   | <b>0</b>                       |
| <b>Total Exp, Trans Out, and Cont to Fund Balance</b> | <b>115,972</b>                   | <b>407,000</b>                | <b>207,000</b>                  | <b>345,000</b>                 |



Department Purpose

The Self Insurance division exists to encourage, develop and maintain a safe workplace and community. The division is responsible to create an environment that promotes and fosters safe practices by employees that eliminates and/or reduces the potential for accidents to person or property.

CORE PROGRAMS

1. Incident Investigation & Review

2. Property Insurance and Administration

3. Safety Program Management

4. Liability Insurance and
5. Administration Workers Compensation Administration

6. Surety Bonding

7. Third Party Claim Management

Performance Measures

| Strategic Priorities                  | Strategies & Guiding Principles   | Performance Measures  | 2024 Actual | 2025 Target | 2026 Target |
|---------------------------------------|---|---|-------------|-------------|-------------|
| Fiscally Responsible Governance (FRG) | <u>FRG-3 Resource Alignment</u><br>PROTECTS, manages, optimizes and invests in its human, financial, physical and technology resources to ensure alignment with planning and budget | Achieve or maintain a Workers Compensation rating below 1.0                                       | 1.08        | 0.85        | 1           |
|                                       |   | Conduct at least three city-wide risk management trainings each year                              | 3           | 3           | 3           |
|                                       |   | Achieve an average 90% or higher employee completion rate for city-wide risk management trainings | N/A         | 82%         | 90%         |

Self Insurance at a Glance:

|  |   |  |  |  |                                  |
|--|---|--|--|--|----------------------------------|
|  | <b>Location:</b><br>City Hall<br>1600 W. Towne Center Dr. |  | <b>FY 2025-26 Budget:</b><br>\$733,417 |  | <b>Full-Time Employees:</b><br>0 |
|--|---|--|--|--|----------------------------------|





|   | Prior Year<br>Actual<br>FY 23-24 | Adopted<br>Budget<br>FY 24-25 | Estimated<br>Actual<br>FY 24-25 | Proposed<br>Budget<br>FY 25-26 |
|---|----------------------------------|-------------------------------|---------------------------------|--------------------------------|
| <b>Revenues</b>                                       |                                  |                               |                                 |                                |
| Risk Management Revenue                               | \$68,486                         | \$0                           | \$89,469                        | \$0                            |
| Insurance Premiums & Claims                           | 584,486                          | 733,417                       | 733,417                         | 733,417                        |
| Investment Earnings                                   | (645)                            | 0                             | 16,262                          | 0                              |
| <b>Total Revenues</b>                                 | <b>652,326</b>                   | <b>733,417</b>                | <b>839,148</b>                  | <b>733,417</b>                 |
| <b>Transfers In and Use of Fund Balance</b>           |                                  |                               |                                 |                                |
| Transfer from General Fund                            | 1,000,000                        | 0                             | 0                               | 0                              |
| Use of Fund Balance                                   | 0                                | 0                             | 88,862                          | 0                              |
| <b>Total Transfers In and Use of Fund Balance</b>     | <b>1,000,000</b>                 | <b>0</b>                      | <b>88,862</b>                   | <b>0</b>                       |
| <b>Total Rev, Trans in, and Use of Fund Balance</b>   | <b>1,652,326</b>                 | <b>733,417</b>                | <b>928,010</b>                  | <b>733,417</b>                 |
| <b>Operating Expenses</b>                             |                                  |                               |                                 |                                |
| Operating Expenses                                    | 830,510                          | 703,982                       | 928,010                         | 703,982                        |
| <b>Total Operating Expenses</b>                       | <b>830,510</b>                   | <b>703,982</b>                | <b>928,010</b>                  | <b>703,982</b>                 |
| <b>Transfers Out and Contribution to Fund Balance</b> |                                  |                               |                                 |                                |
| Contribution to Fund Balance                          | 821,817                          | 29,435                        | 0                               | 29,435                         |
| <b>Total Contribution to Fund Balance</b>             | <b>821,817</b>                   | <b>29,435</b>                 | <b>0</b>                        | <b>29,435</b>                  |
| <b>Total Exp, Trans Out, and Cont to Fund Balance</b> | <b>1,652,326</b>                 | <b>733,417</b>                | <b>928,010</b>                  | <b>733,417</b>                 |



Used to account for money that will be used to pay the interest and principal of long-term debts.

### General Debt Service

The General Debt Service fund is used to account for the accumulation of resources and for the disbursement of debt service payments for the 2017 Sales Tax Bond and the 2019 Sales Tax Bond.

### Other Revenue Bonds

This Bond fund is used to account for the debt service and other expenses related to the 2015 TOD Bond & 2016 SAA Bond. Assessments are collected from property owners in the area and are used to pay the debt service on the bonds.



### LEGAL DEBT MARGIN

(dollars in thousands)

|   | 2020        | 2021        | 2022        | 2023         | 2024         |
|---|-------------|-------------|-------------|--------------|--------------|
| Assessed Value  | \$7,859,765 | \$8,405,649 | \$9,314,330 | \$12,140,276 | \$12,696,702 |
| Debt Limit (8% of Reasonable Cash Value)                        | 955,077     | 1,025,077   | 1,150,826   | 1,540,292    | 1,602,286    |
| Debt applicable to limit:                                       |             |             |             |              |              |
| General obligation bonds  | -           | -           | -           | -            | -            |
| Less: amount set aside for repayment of general obligation debt | -           | -           | -           | -            | -            |
| Total net debt applicable to limit                              | -           | -           | -           | -            | -            |
| Legal debt margin   | 955,077     | 1,025,075   | 1,150,826   | 1,540,292    | 1,602,286    |

### BOND RATINGS

#### FITCH RATINGS

| <u>Bond Description</u>  | <u>Rating Type</u> | <u>Action</u> | <u>Rating</u> | <u>Outlook/Watch</u> | <u>Eff Date</u> |
|--|--------------------|---------------|---------------|----------------------|-----------------|
| South Jordan (UT) sales tax rev & rfdg bonds ser 2017  | Long Term          | New Rating    | AAA           | RO:Sta               | 10-Feb-2017     |
| Redevelopment Agency of the City of South Jordan (UT) sub sales tax & tax increment rev bonds ser 2015 | Long Term          | Upgrade       | AAA           | RO:Sta               | 10-Feb-2017     |
| South Jordan (UT) sales tax rev & rfdg bonds ser 2019  | Long Term          | New Rating    | AAA           | RO:Sta               | 20-May-2019     |

Key: RO: Rating Outlook, RW: Rating Watch; Pos: Positive, Neg: Negative, Sta: Stable, Evo: Evolving

#### S&P GLOBAL RATINGS

In the most recent bond rating for Series 2019 Sales Tax bond, S&P Global Ratings assigned a rating of "AAA" and viewed the outlook for this rating as stable.

# Debt Service Funds Summary



|   | Prior Year<br>Actual<br>FY 23-24 | Adopted<br>Budget<br>FY 24-25 | Estimated<br>Actual<br>FY 24-25 | Proposed<br>Budget<br>FY 25-26 |
|---|----------------------------------|-------------------------------|---------------------------------|--------------------------------|
| <b>REVENUES</b>   |                                  |                               |                                 |                                |
| Investment Earnings   | \$540,198                        | \$14,900                      | \$460,931                       | \$15,840                       |
| Special Assessments   | 1,483,046                        | 2,154,175                     | 2,023,880                       | 2,155,675                      |
| Intergovernmental Revenue                                   | 900,000                          | 0                             | 0                               | 0                              |
| <b>Total Debt Service Fund Revenue</b>                      | <b>2,923,244</b>                 | <b>2,169,075</b>              | <b>2,484,811</b>                | <b>2,171,515</b>               |
| <b>TRANSFERS IN AND USE OF FUND BALANCE</b>                 |                                  |                               |                                 |                                |
| Transfers In  | 8,364,869                        | 3,844,250                     | 3,844,250                       | 3,849,160                      |
| Use of Fund Balance   | 352,436                          | 0                             | 0                               | 0                              |
| <b>Total Transfers In and Use of Fund Balance</b>           | <b>8,717,305</b>                 | <b>3,844,250</b>              | <b>3,844,250</b>                | <b>3,849,160</b>               |
| <b>Total Rev, Trans in, and Use of Fund Balance</b>         | <b>11,640,550</b>                | <b>6,013,325</b>              | <b>6,329,061</b>                | <b>6,020,675</b>               |
| <b>EXPENDITURES</b>   |                                  |                               |                                 |                                |
| Operating Expenditures                                      | 79,500                           | 0                             | 0                               | 0                              |
| Debt Expenditures   | 6,479,642                        | 6,013,325                     | 5,344,416                       | 6,020,675                      |
| <b>Total Debt Service Fund Expenditures</b>                 | <b>6,559,142</b>                 | <b>6,013,325</b>              | <b>5,344,416</b>                | <b>6,020,675</b>               |
| <b>TRANSFERS OUT AND CONTRIBUTION TO FUND BALANCE</b>       |                                  |                               |                                 |                                |
| Transfers Out   | 354,684                          | 0                             | 0                               | 0                              |
| Contribution to Fund Balance                                | 4,726,724                        | 0                             | 984,645                         | 0                              |
| <b>Total Transfers Out and Contribution to Fund Balance</b> | <b>5,081,408</b>                 | <b>0</b>                      | <b>984,645</b>                  | <b>0</b>                       |
| <b>Total Exp, Trans Out, and Cont to Fund Balance</b>       | <b>11,640,550</b>                | <b>6,013,325</b>              | <b>6,329,061</b>                | <b>6,020,675</b>               |



The General Debt Service Fund is used to account for the accumulation of resources and for the disbursement of debt service payments for all debt not tracked in any other fund. Transfers to the General Debt Service Fund are made from other City funds. Regular payments are then made to the City's creditors according to the requirements of each individual debt. The City of South Jordan uses debt in a method consistent with the policies set forth in the City's Key Fiscal Management Practices. The primary components of these practices in relation to debt are as follows: Under state law, the City's outstanding general obligation debt should not exceed 12% of total assessed property value. Of this percentage, a maximum of 4% may be used for general purpose. The remaining 8% and any unused portion of the 4% is available for general purpose up to a maximum of 12% may be used for water, sewer, and electrical projects.

### Includes:

- 2017 Sales Tax Revenue Bond - This was a refund of the 2006 Series Bond, which was issued for constructing a new Public Safety Building, City Hall construction projects, and road improvements.
- 2019 Sales Tax Revenue Bond - This was a refund of the 2008 Series Bond, which was issued for Public Safety projects.

### Rating:

2017 Sales Tax Bond: AA by Standard & Poor's  
2019 Sales Tax Bond: AAA by Standard & Poor's

### Funding Sources:

2017 Sales Tax Bond - General Fund (sales tax), Impact Fees from Road, Police and Fire, and Reimbursement from Boyer Company.  
2019 Sales Tax Bond - General Fund (sales tax) and RDA.

### Additional Information:

See complete Debt Payment Summary on pages 173-175.

### Outstanding Principal as of 6/30/25:

2017 Sales Tax Bond - \$15,935,000  
2019 Sales Tax Bond - \$11,530,000

| DEBT SUMMARY - OUTSTANDING DEBT AS OF 06/30/25 |        |          |                     |                     |                     |
|--|--------|----------|---------------------|---------------------|---------------------|
| Governmental Funds                             | Issued | Maturity | Principal           | Interest            | Total               |
| RDA Sales Tax & Tax Increment Revenue Bonds    | 2015   | 2032     | 7,185,000           | 1,249,000           | 8,434,000           |
| Special Assessment                             | 2016   | 2037     | 18,750,000          | 3,901,225           | 22,651,225          |
| Sales Tax Bonds                                | 2017   | 2040     | 15,935,000          | 6,018,850           | 21,953,850          |
| Sales Tax Bonds                                | 2019   | 2040     | 11,530,000          | 4,497,175           | 16,027,175          |
| <b>Total Governmental Funds</b>                |        |          | <b>\$53,400,000</b> | <b>\$15,666,250</b> | <b>\$69,066,250</b> |
| <b>Total</b>                                   |        |          | <b>\$53,400,000</b> | <b>\$15,666,250</b> | <b>\$69,066,250</b> |



|   | Prior Year<br>Actual<br>FY 23-24 | Adopted<br>Budget<br>FY 24-25 | Estimated<br>Actual<br>FY 24-25 | Proposed<br>Budget<br>FY 25-26 |
|---|----------------------------------|-------------------------------|---------------------------------|--------------------------------|
| <b>Revenues</b>                                       |                                  |                               |                                 |                                |
| Intergovernmental Revenue                             | \$900,000                        | \$0                           | \$0                             | \$0                            |
| Investment Earnings                                   | 24,756                           | 10,400                        | 26,927                          | 11,340                         |
| <b>Total Revenues</b>                                 | <b>924,756</b>                   | <b>10,400</b>                 | <b>26,927</b>                   | <b>11,340</b>                  |
| <b>Transfers In and Use of Fund Balance</b>           |                                  |                               |                                 |                                |
| Transfer from General Fund                            | 2,726,228                        | 2,160,450                     | 2,160,450                       | 2,163,000                      |
| Transfer from Road Impact Fees                        | 149,612                          | 149,850                       | 149,850                         | 149,710                        |
| Transfer from Fire Impact Fees                        | 175,000                          | 175,000                       | 175,000                         | 175,000                        |
| Transfer from Police Impact Fees                      | 145,000                          | 145,000                       | 145,000                         | 145,000                        |
| Transfer from RDA                                     | 763,625                          | 0                             | 0                               | 0                              |
| Transfer from MBA                                     | 354,684                          | 0                             | 0                               | 0                              |
| Transfer from CP Bond Fund                            | 767,769                          | 0                             | 0                               | 0                              |
| Use of Fund Balance                                   | 0                                | 0                             | 0                               | 0                              |
| <b>Total Transfers In and Use of Fund Balance</b>     | <b>5,081,918</b>                 | <b>2,630,300</b>              | <b>2,630,300</b>                | <b>2,632,710</b>               |
| <b>Total Rev, Trans in, and Use of Fund Balance</b>   | <b>6,006,674</b>                 | <b>2,640,700</b>              | <b>2,657,227</b>                | <b>2,644,050</b>               |
| <b>Operating Expenditures</b>                         |                                  |                               |                                 |                                |
| Principal on Long-Term Debt                           | 1,934,593                        | 1,330,000                     | 1,330,000                       | 1,400,000                      |
| Interest on Long-Term Debt                            | 1,545,089                        | 1,300,300                     | 1,300,300                       | 1,232,050                      |
| Trustee Fees  | 3,450                            | 6,500                         | 3,450                           | 6,500                          |
| Arbitrage Compliance                                  | 0                                | 3,900                         | 2,750                           | 5,500                          |
| <b>Total Operating Expenditures</b>                   | <b>3,483,133</b>                 | <b>2,640,700</b>              | <b>2,636,500</b>                | <b>2,644,050</b>               |
| <b>Transfers Out and Contribution to Fund Balance</b> |                                  |                               |                                 |                                |
| Contribution to Fund Balance                          | 2,523,541                        | 0                             | 20,727                          | 0                              |
| <b>Total Contribution to Fund Balance</b>             | <b>2,523,541</b>                 | <b>0</b>                      | <b>20,727</b>                   | <b>0</b>                       |
| <b>Total Exp, Trans Out, and Cont to Fund Balance</b> | <b>6,006,674</b>                 | <b>2,640,700</b>              | <b>2,657,227</b>                | <b>2,644,050</b>               |

### Notes to Debt Service Fund:

**Debt** - Budgeted debt service payments according to the City's outstanding debt schedule.

# General Debt Service Outstanding Debt



## Debt Service Fund

### City of South Jordan Sales Tax Revenue Ref Bonds, Series 2017

| Fiscal Yr | Principal     | Interest     | Rates |
|-----------|---------------|--------------|-------|
| 2026      | 850,000.00    | 719,050.00   | 5.00% |
| 2027      | 895,000.00    | 675,425.00   | 5.00% |
| 2028      | 815,000.00    | 632,675.00   | 5.00% |
| 2029      | 855,000.00    | 590,925.00   | 5.00% |
| 2030      | 900,000.00    | 547,050.00   | 5.00% |
| 2031      | 945,000.00    | 500,925.00   | 5.00% |
| 2032      | 995,000.00    | 452,425.00   | 5.00% |
| 2033      | 1,040,000.00  | 406,750.00   | 4.00% |
| 2034      | 1,085,000.00  | 364,250.00   | 4.00% |
| 2035      | 1,125,000.00  | 320,050.00   | 4.00% |
| 2036      | 1,175,000.00  | 274,050.00   | 4.00% |
| 2037      | 1,220,000.00  | 226,150.00   | 4.00% |
| 2038      | 1,280,000.00  | 169,750.00   | 5.00% |
| 2039      | 1,345,000.00  | 104,125.00   | 5.00% |
| 2040      | 1,410,000.00  | 35,250.00    | 5.00% |
|           | 15,935,000.00 | 6,018,850.00 |       |

Original Bond:

Sales Tax Revenue Bonds 2001

Refinanced:

2006

Purpose:

\$5.7 Million of the proceeds were used to build City Hall, make improvements toward Towne Center Drive and various road projects for \$4.2 million Sales Tax Revenue Bonds 2006

Funding Source:

General Fund (sales tax), Impact Fees from Road, Police, Fire, and reimbursement from Boyer Company

Refunded Bond:

Sales Tax Revenue Bonds 2006

Term:

22 years

Purpose:

\$15.04 Million of the proceeds were used to build Public Safety Building, remodel City Hall, and road improvements

Funding Source:

General Fund (sales tax), Impact Fees from Road, Police, Fire, and reimbursement from Boyer Company

Call Date:

8/15/2026

Callable Amount:

\$14,190,000

### City of South Jordan Sales Tax Revenue Ref Bonds, Series 2019

| Fiscal Yr | Principal     | Interest     | Rates |
|-----------|---------------|--------------|-------|
| 2026      | 550,000.00    | 513,000.00   | 5.00% |
| 2027      | 575,000.00    | 484,875.00   | 5.00% |
| 2028      | 595,000.00    | 464,550.00   | 2.00% |
| 2029      | 620,000.00    | 443,100.00   | 5.00% |
| 2030      | 650,000.00    | 411,350.00   | 5.00% |
| 2031      | 680,000.00    | 378,100.00   | 5.00% |
| 2032      | 715,000.00    | 343,225.00   | 5.00% |
| 2033      | 750,000.00    | 310,350.00   | 4.00% |
| 2034      | 780,000.00    | 279,750.00   | 4.00% |
| 2035      | 815,000.00    | 247,850.00   | 4.00% |
| 2036      | 845,000.00    | 214,650.00   | 4.00% |
| 2037      | 885,000.00    | 175,625.00   | 5.00% |
| 2038      | 1,020,000.00  | 128,000.00   | 5.00% |
| 2039      | 1,020,000.00  | 77,000.00    | 5.00% |
| 2040      | 1,030,000.00  | 25,750.00    | 5.00% |
|           | 11,530,000.00 | 4,497,175.00 |       |

Original Bond:

Sales Tax Revenue Bonds 2019

Funding Source:

Sales Tax

Term:

21 years

Purpose:

Construction of new Fire Station 64, police substation, and administration building and other related improvements.

Call Date:

8/15/2029

Callable Amount:

\$8,540,000





The TOD Bond was established to assist in the construction of a stacked parking structure and related improvements located adjacent to the UTA Front Runner Station within the Redevelopment Project Area. The "Daybreak Assessment Area No. 1" was established to assist with the construction of road and water improvements within the Special Assessment Area. Assessments for this area are collected when the building permits are issued.

**Includes:**

2015 TOD Bond - This bond was issued for a stacked parking structure and related improvements located adjacent to the UTA Front Runner Station.

2016 SAA Bond - This bond was issued for road and water improvements within the Special Assessment Area in Daybreak.

**Rating:**

2015 TOD - AA- by Standard & Poor's

2016 SAA - AA+ by Standard & Poor's

**Funding Source:**

2015 TOD Bond - RDA, Tax Increment

2016 SAA Bond - Special Assessment payments from builders.

**Additional Information:**

See complete Debt Payment Summary on pages 173-175.

**Outstanding Principal as of 6/30/25:**

2015 TOD - \$7,185,000

2016 SAA - \$18,750,000



*Daybreak Neighborhood*

# Other Revenue Bonds



Debt Service Fund

|   | Prior Year<br>Actual<br>FY 23-24 | Adopted<br>Budget<br>FY 24-25 | Estimated<br>Actual<br>FY 24-25 | Proposed<br>Budget<br>FY 25-26 |
|---|----------------------------------|-------------------------------|---------------------------------|--------------------------------|
| <b>Revenues</b>                                       |                                  |                               |                                 |                                |
| Special Assessments                                   | \$1,483,046                      | \$2,154,175                   | \$2,023,880                     | \$2,155,675                    |
| Investments Earnings                                  | 513,195                          | 4,500                         | 434,004                         | 4,500                          |
| <b>Total Revenues</b>                                 | <b>1,996,241</b>                 | <b>2,158,675</b>              | <b>2,457,884</b>                | <b>2,160,175</b>               |
| <b>Transfers In and Use of Fund Balance</b>           |                                  |                               |                                 |                                |
| Transfer from RDA                                     | 1,214,450                        | 1,213,950                     | 1,213,950                       | 1,216,450                      |
| Transfer from CP Bond Proceeds                        | 2,068,502                        | 0                             | 0                               | 0                              |
| Use of Fund Balance                                   | 0                                | 0                             | 0                               | 0                              |
| <b>Total Transfers In and Use of Fund Balance</b>     | <b>3,282,952</b>                 | <b>1,213,950</b>              | <b>1,213,950</b>                | <b>1,216,450</b>               |
| <b>Total Rev, Trans in, and Use of Fund Balance</b>   | <b>5,279,192</b>                 | <b>3,372,625</b>              | <b>3,671,834</b>                | <b>3,376,625</b>               |
| <b>Operating Expenditures</b>                         |                                  |                               |                                 |                                |
| Operating Expenditures                                | 79,500                           | 0                             | 0                               | 0                              |
| Principal on Bonds                                    | 2,025,000                        | 2,285,000                     | 2,075,000                       | 2,375,000                      |
| Bond Interest Payment                                 | 968,009                          | 1,083,125                     | 631,166                         | 997,125                        |
| Trustee Fees  | 3,500                            | 1,750                         | 1,750                           | 1,750                          |
| Arbitrage Compliance                                  | 0                                | 2,750                         | 0                               | 2,750                          |
| <b>Total Operating Expenditures</b>                   | <b>3,076,009</b>                 | <b>3,372,625</b>              | <b>2,707,916</b>                | <b>3,376,625</b>               |
| <b>Transfers Out and Contribution to Fund Balance</b> |                                  |                               |                                 |                                |
| Contribution to Fund Balance                          | 2,203,183                        | 0                             | 963,918                         | 0                              |
| <b>Total Contribution to Fund Balance</b>             | <b>2,203,183</b>                 | <b>0</b>                      | <b>963,918</b>                  | <b>0</b>                       |
| <b>Total Exp, Trans Out, and Cont to Fund Balance</b> | <b>5,279,192</b>                 | <b>3,372,625</b>              | <b>3,671,834</b>                | <b>3,376,625</b>               |

# Other Revenue Bonds Outstanding Debt



## Debt Service Fund

### City of South Jordan Subordinate Sales Tax and Tax Increment Revenue Bond, Series 2015

| Fiscal Yr | Principal    | Interest     | Rates |
|-----------|--------------|--------------|-------|
| 2026      | 895,000.00   | 321,450.00   | 5.00% |
| 2027      | 940,000.00   | 276,700.00   | 5.00% |
| 2028      | 985,000.00   | 229,700.00   | 5.00% |
| 2029      | 1,035,000.00 | 180,450.00   | 5.00% |
| 2030      | 1,090,000.00 | 128,700.00   | 5.00% |
| 2031      | 1,120,000.00 | 74,200.00    | 3.25% |
| 2032      | 1,120,000.00 | 37,800.00    | 3.38% |
| Total     | 7,185,000.00 | 1,249,000.00 |       |

Original Bond: Subordinate Sales Tax and Tax Increment Revenue Bond, Series 2015

Term: 16 Years

Purpose: \$13 Million to complete Stacked Parking Project and related improvements located adjacent to the UTA Front Runner Station within the Redevelopment Project Area

\$12.8 Million of the proceeds were used to build Public Safety Building, remodel City Hall, and road improvements

Funding Source: RDA, Tax Increment Revenues

Call Date: 4/1/2025

Callable Amount: \$7,185,000

### City of South Jordan Special Assessment - Daybreak Assessment Area No. 1, Series 2016

| Fiscal Yr | Principal     | Interest     | Rates  |
|-----------|---------------|--------------|--------|
| 2026      | 1,300,000.00  | 591,825.00   | 2.000% |
| 2027      | 1,320,000.00  | 564,800.00   | 2.125% |
| 2028      | 1,365,000.00  | 523,475.00   | 4.000% |
| 2029      | 1,420,000.00  | 467,775.00   | 4.000% |
| 2030      | 1,475,000.00  | 409,875.00   | 4.000% |
| 2031      | 1,540,000.00  | 349,575.00   | 4.000% |
| 2032      | 1,590,000.00  | 294,925.00   | 3.000% |
| 2033      | 1,640,000.00  | 246,475.00   | 3.000% |
| 2034      | 1,690,000.00  | 195,468.75   | 3.125% |
| 2035      | 1,750,000.00  | 141,718.75   | 3.125% |
| 2036      | 1,800,000.00  | 86,250.00    | 3.125% |
| 2037      | 1,860,000.00  | 29,062.50    | 3.125% |
| Total     | 18,750,000.00 | 3,901,225.00 |        |

Original Bond: Special Assessment - Daybreak Assessment Area No. 1, Series 2016

Term: 20 Years

Purpose: \$32.6 Million to complete Road and Water Improvements within the Special Assessment Area known as "Daybreak Assessment Area No.1"

Funding Source: Assessments levied against properties within the Special Assessment Area.

Call Date: 11/1/2026

Callable Amount: \$16,130,000

# Debt Payment Summary by Fiscal Year



Debt Service Fund

| FY 25-26 DEBT PAYMENT SUMMARY - ALL FUNDS |                    |                    |                    |                    |                    |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
|   | 2019 Sales Tax     | 2017 Sales Tax     | 2016 SAA           | 2015 RDA           | TOTAL              |
| Principal Payments                        | \$550,000          | \$850,000          | \$1,300,000        | \$895,000          | \$3,595,000        |
| Interest Payments                         | 513,000            | 719,050            | 591,825            | 321,450            | 2,145,325          |
| <b>Total Debt Service</b>                 | <b>\$1,063,000</b> | <b>\$1,569,050</b> | <b>\$1,891,825</b> | <b>\$1,216,450</b> | <b>\$5,740,325</b> |
| <u>Funding Sources:</u>                   |                    |                    |                    |                    |                    |
| General Fund                              | 1,063,000          | 1,099,340          |                    |                    | 2,162,340          |
| RDA                                       |                    |                    |                    | 1,216,450          | 1,216,450          |
| Road Impact Fees                          |                    | 149,710            |                    |                    | 149,710            |
| Police Impact Fees                        |                    | 145,000            |                    |                    | 145,000            |
| Fire Impact Fees                          |                    | 175,000            |                    |                    | 175,000            |
| Daybreak #1 SAA                           |                    |                    | 1,891,825          |                    | 1,891,825          |
| <b>Total</b>                              | <b>\$1,063,000</b> | <b>\$1,569,050</b> | <b>\$1,891,825</b> | <b>\$1,216,450</b> | <b>\$5,740,325</b> |

| FY 26-27 DEBT PAYMENT SUMMARY - ALL FUNDS |                    |                    |                    |                    |                    |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
|   | 2019 Sales Tax     | 2017 Sales Tax     | 2016 SAA           | 2015 RDA           | TOTAL              |
| Principal Payments                        | \$575,000          | \$895,000          | \$1,320,000        | \$940,000          | \$3,730,000        |
| Interest Payments                         | 484,875            | 675,425            | 564,800            | 276,700            | 2,001,800          |
| <b>Total Debt Service</b>                 | <b>\$1,059,875</b> | <b>\$1,570,425</b> | <b>\$1,884,800</b> | <b>\$1,216,700</b> | <b>\$5,731,800</b> |
| <u>Funding Sources:</u>                   |                    |                    |                    |                    |                    |
| General Fund                              | 1,059,875          | 1,250,425          |                    |                    | 2,310,300          |
| RDA                                       |                    |                    |                    | 1,216,700          | 1,216,700          |
| Police Impact Fees                        |                    | 145,000            |                    |                    | 145,000            |
| Fire Impact Fees                          |                    | 175,000            |                    |                    | 175,000            |
| Daybreak #1 SAA                           |                    |                    | 1,884,800          |                    | 1,884,800          |
| <b>Total</b>                              | <b>\$1,059,875</b> | <b>\$1,570,425</b> | <b>\$1,884,800</b> | <b>\$1,216,700</b> | <b>\$5,731,800</b> |

# Debt Payment Summary by Fiscal Year



Debt Service Fund

| FY 27-28 DEBT PAYMENT SUMMARY - ALL FUNDS |                    |                    |                    |                    |                    |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
|   | 2019 Sales Tax     | 2017 Sales Tax     | 2016 SAA           | 2015 RDA           | TOTAL              |
| Principal Payments                        | \$595,000          | \$815,000          | \$1,365,000        | \$985,000          | \$3,760,000        |
| Interest Payments                         | 464,550            | 632,675            | 523,475            | 229,700            | 1,850,400          |
| <b>Total Debt Service</b>                 | <b>\$1,059,550</b> | <b>\$1,447,675</b> | <b>\$1,888,475</b> | <b>\$1,214,700</b> | <b>\$5,610,400</b> |
| <u>Funding Sources:</u>                   |                    |                    |                    |                    |                    |
| General Fund                              | 1,059,550          | 1,127,675          |                    |                    | 2,187,225          |
| RDA                                       |                    |                    |                    | 1,214,700          | 1,214,700          |
| Police Impact Fees                        |                    | 145,000            |                    |                    | 145,000            |
| Fire Impact Fees                          |                    | 175,000            |                    |                    | 175,000            |
| Daybreak #1 SAA                           |                    |                    | 1,888,475          |                    | 1,888,475          |
| <b>Total</b>                              | <b>\$1,059,550</b> | <b>\$1,447,675</b> | <b>\$1,888,475</b> | <b>\$1,214,700</b> | <b>\$5,610,400</b> |

| FY 28-29 DEBT PAYMENT SUMMARY - ALL FUNDS |                    |                    |                    |                    |                    |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
|   | 2019 Sales Tax     | 2017 Sales Tax     | 2016 SAA           | 2015 RDA           | TOTAL              |
| Principal Payments                        | \$620,000          | \$855,000          | \$1,420,000        | \$1,035,000        | \$3,930,000        |
| Interest Payments                         | 443,100            | 590,925            | 467,775            | 180,450            | 1,682,250          |
| <b>Total Debt Service</b>                 | <b>\$1,063,100</b> | <b>\$1,445,925</b> | <b>\$1,887,775</b> | <b>\$1,215,450</b> | <b>\$5,612,250</b> |
| <u>Funding Sources:</u>                   |                    |                    |                    |                    |                    |
| General Fund                              | 1,063,100          | 1,445,925          |                    |                    | 2,509,025          |
| RDA                                       |                    |                    |                    | 1,215,450          | 1,215,450          |
| Daybreak #1 SAA                           |                    |                    | 1,887,775          |                    | 1,887,775          |
| <b>Total</b>                              | <b>\$1,063,100</b> | <b>\$1,445,925</b> | <b>\$1,887,775</b> | <b>\$1,215,450</b> | <b>\$5,612,250</b> |

# Debt Payment Summary by Fiscal Year



Debt Service Fund

| FY 29-30 DEBT PAYMENT SUMMARY - ALL FUNDS |                |                |             |             |             |
|---|----------------|----------------|-------------|-------------|-------------|
|   | 2019 Sales Tax | 2017 Sales Tax | 2016 SAA    | 2015 RDA    | TOTAL       |
| Principal Payments                        | \$650,000      | \$900,000      | \$1,475,000 | \$1,090,000 | \$4,115,000 |
| Interest Payments                         | 411,350        | 547,050        | 409,875     | 128,700     | 1,496,975   |
| Total Debt Service                        | \$1,061,350    | \$1,447,050    | \$1,884,875 | \$1,218,700 | \$5,611,975 |
| Funding Sources:                          |                |                |             |             |             |
| General Fund                              | 1,061,350      | 1,447,050      |             |             | 2,508,400   |
| RDA                                       |                |                |             | 1,218,700   | 1,218,700   |
| Daybreak #1 SAA                           |                |                | 1,884,875   |             | 1,884,875   |
| Total                                     | \$1,061,350    | \$1,447,050    | \$1,884,875 | \$1,218,700 | \$5,611,975 |



Used to account for money that will be used for projects identified in the Infrastructure Improvement & Maintenance and Operations program.

## Infrastructure Improvement

The Infrastructure Improvement fund is used to account for improvement projects identified in the IIMO program.

## Maintenance & Operations

The Maintenance & Operations fund is used to account for maintenance projects identified in the IIMO program

## Capital Equipment

The Capital Equipment fund is used to account for the purchase of City equipment.



# Capital Project Funds Summary



|   | Prior Year<br>Actual<br>FY 23-24 | Adopted<br>Budget<br>FY 24-25 | Estimated<br>Actual<br>FY 24-25 | Proposed<br>Budget<br>FY 25-26 |
|---|----------------------------------|-------------------------------|---------------------------------|--------------------------------|
| <b>REVENUES</b>   |                                  |                               |                                 |                                |
| Impact Fees   | \$940,917                        | \$1,025,000                   | \$2,202,775                     | \$1,025,000                    |
| Class C Road Funds  | 4,042,632                        | 4,157,000                     | 4,232,915                       | 4,372,510                      |
| Local Transit Tax   | 2,147,773                        | 2,314,000                     | 2,281,650                       | 2,300,694                      |
| Investment Earnings   | 395,020                          | 150,000                       | 442,668                         | 130,000                        |
| Intergovernmental Revenue                                   | 1,781,419                        | 0                             | 6,909,538                       | 0                              |
| Miscellaneous Revenue                                       | 2,000,971                        | 0                             | 1,340,710                       | 0                              |
| <b>Total Debt Service Fund Revenue</b>                      | <b>11,308,732</b>                | <b>7,646,000</b>              | <b>17,410,256</b>               | <b>7,828,204</b>               |
| <b>TRANSFERS IN AND USE OF FUND BALANCE</b>                 |                                  |                               |                                 |                                |
| Transfers In  | 16,805,062                       | 4,616,715                     | 5,291,715                       | 6,271,656                      |
| Use of Fund Balance   | 12,113,868                       | 5,054,850                     | 11,422,031                      | 3,275,710                      |
| <b>Total Transfers In and Use of Fund Balance</b>           | <b>28,918,930</b>                | <b>9,671,565</b>              | <b>16,713,746</b>               | <b>9,547,366</b>               |
| <b>Total Rev, Trans in, and Use of Fund Balance</b>         | <b>40,227,663</b>                | <b>17,317,565</b>             | <b>34,124,002</b>               | <b>17,375,570</b>              |
| <b>EXPENDITURES</b>   |                                  |                               |                                 |                                |
| Transportation Projects                                     | 10,208,395                       | 4,855,000                     | 4,853,087                       | 3,871,000                      |
| Parks Projects  | 994,917                          | 675,000                       | 2,074,305                       | 465,000                        |
| Class C Projects  | 3,392,960                        | 3,057,000                     | 3,808,508                       | 3,057,000                      |
| Facilities Projects   | 198,016                          | 370,000                       | 339,554                         | 110,000                        |
| Storm Drain Projects  | 1,407,520                        | 50,000                        | 25,760                          | 780,000                        |
| Miscellaneous Projects                                      | 2,230,693                        | 0                             | 4,150,744                       | 185,000                        |
| Capital Equipment   | 6,136,153                        | 2,782,328                     | 8,956,956                       | 3,330,000                      |
| <b>Total Debt Service Fund Expenditures</b>                 | <b>24,568,654</b>                | <b>11,789,328</b>             | <b>24,208,914</b>               | <b>11,798,000</b>              |
| <b>TRANSFERS OUT AND CONTRIBUTION TO FUND BALANCE</b>       |                                  |                               |                                 |                                |
| Transfers Out   | 10,501,083                       | 3,914,850                     | 4,589,850                       | 4,004,710                      |
| Contribution to Fund Balance                                | 5,157,926                        | 1,613,387                     | 5,325,238                       | 1,572,860                      |
| <b>Total Transfers Out and Contribution to Fund Balance</b> | <b>15,659,009</b>                | <b>5,528,237</b>              | <b>9,915,088</b>                | <b>5,577,570</b>               |
| <b>Total Exp, Trans Out, and Cont to Fund Balance</b>       | <b>40,227,663</b>                | <b>17,317,565</b>             | <b>34,124,002</b>               | <b>17,375,570</b>              |



A capital project is a new construction, expansion, renovation, or replacement project for an existing facility or facilities. It is a project that helps maintain or improve a City asset, often called infrastructure.

There is \$3,000,000 in general capital funds available for FY 2025-2026. City Council has allocated these funds on capital projects established in the Capital Improvement Program Plan.

The City estimates a revenue stabilization reserve at a level equal to 21% of the General Fund budgeted revenues. Cities are allowed to retain a maximum of 35%. Funds in excess of 35% may be retained if they are earmarked for specific future capital projects.

Projects approved by the Council are listed starting on page 179. Capital equipment to be purchased during this fiscal year are listed on page 182. There are no major non-recurring projects for FY 2026.

In addition, the Council approved leasing of public safety vehicles, replacing 23 vehicles.

Any projects that may need to be addresses during the fiscal year may be funded through the following Project Approval Process:

- Project Manager or Department Director fills out a Project Funding Request Form
- Finance Department verifies availability of funds
- Funding Request is presented to the City Council for approval.
- City Council reviews and approves proposed projects with the annual, mid-year (as needed) and year-end budgets.

## 5-Year Capital Planning Process

The five-year Capital Improvement Plan (CIP) is the City's planning document for infrastructure development and improvements. Projects identified in the CIP are guided by various development plans and policies established by City Council and City Administration. Some of the studies and documents that influence CIP include: the General Plan, Transportation Master Plan, Storm Drain Master Plan, Culinary & Secondary Water Master Plans, Parks & Recreation Master Plan, Police & Fire Safety Master Plans, the Municipal Code, South Jordan's Mission Statement, and Service Values. The CIP details the priorities and estimated costs of the projects that may be used as a tool by City Administration in developing the final budget. However, the funding sources for projects will not be allocated until the final budget is approved by City Council. The five-year CIP will be updated annually to account for changes in priority, schedule and construction costs.



Road Project



|   | Prior Year<br>Actual<br>FY 23-24 | Adopted<br>Budget<br>FY 24-25 | Estimated<br>Actual<br>FY 24-25 | Proposed<br>Budget<br>FY 25-26 |
|---|----------------------------------|-------------------------------|---------------------------------|--------------------------------|
| <b>Revenues</b>                                     |                                  |                               |                                 |                                |
| Road Impact Fees                                    | \$320,880                        | \$450,000                     | \$565,528                       | \$450,000                      |
| Park Impact Fees                                    | 213,046                          | 250,000                       | 617,529                         | 250,000                        |
| Storm Drain Impact Fees                             | 252,705                          | 150,000                       | 228,603                         | 150,000                        |
| Fire Impact Fees                                    | 100,982                          | 100,000                       | 606,849                         | 100,000                        |
| Police Impact Fees                                  | 53,302                           | 75,000                        | 184,266                         | 75,000                         |
| Class C Road Funds                                  | 4,042,632                        | 4,157,000                     | 4,232,915                       | 4,372,510                      |
| Local Transit Tax                                   | 2,147,773                        | 2,314,000                     | 2,281,650                       | 2,300,694                      |
| Investment Earnings                                 | 320,448                          | 150,000                       | 402,110                         | 130,000                        |
| Sale of Capital Assets                              | 182,100                          | 0                             | 396,648                         | 0                              |
| Other Donations and Reimbursements                  | 818,136                          | 0                             | 285,727                         | 0                              |
| Other Miscellaneous                                 | 1,523,475                        | 0                             | 2,118,122                       | 0                              |
| <b>Total Revenues</b>                               | <b>9,975,480</b>                 | <b>7,646,000</b>              | <b>11,919,947</b>               | <b>7,828,204</b>               |
| <b>Transfers In and Use of Fund Balance</b>         |                                  |                               |                                 |                                |
| Transfer from General Fund                          | 4,818,553                        | 0                             | 0                               | 0                              |
| Transfer from Fitness Center                        | 1,022,646                        | 0                             | 0                               | 0                              |
| Transfer from Storm Drain                           | 910,000                          | 0                             | 0                               | 730,000                        |
| Transfer from General CIP Maint                     | 0                                | 0                             | 575,000                         | 0                              |
| Transfer from Water                                 | 0                                | 0                             | 0                               | 0                              |
| Transfer from Gen Local Transit                     | 0                                | 0                             | 0                               | 0                              |
| Transfer from Class C Road Funds                    | 0                                | 0                             | 0                               | 0                              |
| Transfer from Fire Impact Fees                      | 7,350                            | 0                             | 0                               | 0                              |
| Transfer from Police Impact Fees                    | 7,350                            | 0                             | 0                               | 0                              |
| Transfer from CP Bond Proceeds                      | 0                                | 0                             | 0                               | 0                              |
| Transfer from CDA                                   | 0                                | 300,000                       | 300,000                         | 0                              |
| Parks Impact Fee Use of Fund Balance                | 0                                | 0                             | 0                               | 0                              |
| Road Impact Fee Use of Fund Balance                 | 0                                | 1,469,850                     | 636,529                         | 150,710                        |
| Fire Impact Fee Use of Fund Balance                 | 53,513                           | 45,000                        | 0                               | 65,000                         |
| Police Impact Fee Use of Fund Balance               | 88,171                           | 40,000                        | 0                               | 60,000                         |
| Class C Road Funds Use of Fund Balance              | 130,279                          | 0                             | 675,593                         | 0                              |
| Use of Fund Balance                                 | 1,063,141                        | 3,500,000                     | 3,911,860                       | 3,000,000                      |
| <b>Total Transfers In and Use of Fund Balance</b>   | <b>8,101,004</b>                 | <b>5,354,850</b>              | <b>6,098,982</b>                | <b>4,005,710</b>               |
| <b>Total Rev, Trans in, and Use of Fund Balance</b> | <b>18,076,485</b>                | <b>13,000,850</b>             | <b>18,018,929</b>               | <b>11,833,914</b>              |



|   | Prior Year<br>Actual<br>FY 23-24 | Adopted<br>Budget<br>FY 24-25 | Estimated<br>Actual<br>FY 24-25 | Proposed<br>Budget<br>FY 25-26 |
|---|----------------------------------|-------------------------------|---------------------------------|--------------------------------|
| <b>Project Expenditures</b>                                 |                                  |                               |                                 |                                |
| Transportation Projects                                     | 1,777,010                        | 3,980,000                     | 3,627,581                       | 2,631,000                      |
| Parks Projects  | 352,012                          | 325,000                       | 1,485,688                       | 165,000                        |
| Class C Projects  | 3,392,960                        | 3,057,000                     | 3,808,508                       | 3,057,000                      |
| Facilities Projects   | 78,274                           | 300,000                       | 277,256                         | 0                              |
| Storm Drain Projects  | 1,407,520                        | 50,000                        | 25,760                          | 780,000                        |
| Miscellaneous Projects                                      | 1,332,725                        | 0                             | 2,603,669                       | 0                              |
| <b>Total Project Expenditures</b>                           | <b>8,340,501</b>                 | <b>7,712,000</b>              | <b>11,828,462</b>               | <b>6,633,000</b>               |
| <b>Transfers Out and Contribution to Fund Balance</b>       |                                  |                               |                                 |                                |
| Transfer to General Fund                                    | 2,138,500                        | 1,100,000                     | 1,100,000                       | 1,100,000                      |
| Transfer to General CIP                                     | 14,700                           | 0                             | 0                               | 0                              |
| Transfer to General CIP Maint                               | 0                                | 1,260,000                     | 1,260,000                       | 835,000                        |
| Transfer to General Debt Service Fund                       | 469,612                          | 469,850                       | 469,850                         | 469,710                        |
| Transfer to Capital Equipment                               | 4,042,000                        | 1,085,000                     | 1,085,000                       | 1,600,000                      |
| Transfer to Self Insurance                                  | 1,000,000                        | 0                             | 0                               | 0                              |
| Contribution to Fund Balance Impact Fees                    | 552,273                          | 460,000                       | 1,190,232                       | 480,000                        |
| Contribution to Fund Balance Local Transit Tax              | 1,518,898                        | 914,000                       | 1,085,385                       | 500,694                        |
| Contribution to Fund Balance Class C Road Funds             | 0                                | 0                             | 0                               | 215,510                        |
| Contribution to Fund Balance                                | 0                                | 0                             | 0                               | 0                              |
| <b>Total Transfers Out and Contribution to Fund Balance</b> | <b>9,735,983</b>                 | <b>5,288,850</b>              | <b>6,190,467</b>                | <b>5,200,914</b>               |
| <b>Total Exp, Trans Out, and Cont to Fund Balance</b>       | <b>18,076,485</b>                | <b>13,000,850</b>             | <b>18,018,929</b>               | <b>11,833,914</b>              |



|   | Prior Year<br>Actual<br>FY 23-24 | Adopted<br>Budget<br>FY 24-25 | Estimated<br>Actual<br>FY 24-25 | Proposed<br>Budget<br>FY 25-26 |
|---|----------------------------------|-------------------------------|---------------------------------|--------------------------------|
| <b>Revenues</b>                                       |                                  |                               |                                 |                                |
| Other Miscellaneous                                   | \$0                              | \$0                           | \$0                             | \$0                            |
| <b>Total Revenues</b>                                 | <b>0</b>                         | <b>0</b>                      | <b>0</b>                        | <b>0</b>                       |
| <b>Transfers In and Use of Fund Balance</b>           |                                  |                               |                                 |                                |
| Transfer from General Fund                            | 2,600                            | 0                             | 0                               | 0                              |
| Transfer from General CIP                             | 1,270,000                        | 1,260,000                     | 1,260,000                       | 835,000                        |
| Transfer from Capital Equipment                       | 0                                | 0                             | 100,000                         | 0                              |
| Transfer from Storm Water                             | 0                                | 35,000                        | 35,000                          | 0                              |
| Transfer from CDA                                     | 1,250,000                        | 0                             | 0                               | 1,000,000                      |
| Use of Fund Balance                                   | 0                                | 0                             | 662,559                         | 0                              |
| <b>Total Transfers In and Use of Fund Balance</b>     | <b>2,522,600</b>                 | <b>1,295,000</b>              | <b>2,057,559</b>                | <b>1,835,000</b>               |
| <b>Total Rev, Trans in, and Use of Fund Balance</b>   | <b>2,522,600</b>                 | <b>1,295,000</b>              | <b>2,057,559</b>                | <b>1,835,000</b>               |
| <b>Project Expenditures</b>                           |                                  |                               |                                 |                                |
| Storm Drain Projects                                  | 0                                | 0                             | 0                               | 0                              |
| Transportation Projects                               | 682,029                          | 875,000                       | 622,990                         | 1,240,000                      |
| Parks Projects  | 642,905                          | 350,000                       | 588,617                         | 300,000                        |
| Facilities Projects                                   | 50,000                           | 70,000                        | 62,298                          | 110,000                        |
| Misc Projects   | 0                                | 0                             | 208,654                         | 185,000                        |
| <b>Total Project Expenditures</b>                     | <b>1,374,934</b>                 | <b>1,295,000</b>              | <b>1,482,559</b>                | <b>1,835,000</b>               |
| <b>Transfers Out and Contribution to Fund Balance</b> |                                  |                               |                                 |                                |
| Transfer to Park Impact Fees                          | 0                                | 0                             | 575,000                         | 0                              |
| Contribution to Fund Balance                          | 1,147,666                        | 0                             | 0                               | 0                              |
| <b>Total Contribution to Fund Balance</b>             | <b>1,147,666</b>                 | <b>0</b>                      | <b>575,000</b>                  | <b>0</b>                       |
| <b>Total Exp, Trans Out, and Cont to Fund Balance</b> | <b>2,522,600</b>                 | <b>1,295,000</b>              | <b>2,057,559</b>                | <b>1,835,000</b>               |



|   | Prior Year<br>Actual<br>FY 23-24 | Adopted<br>Budget<br>FY 24-25 | Estimated<br>Actual<br>FY 24-25 | Proposed<br>Budget<br>FY 25-26 |
|---|----------------------------------|-------------------------------|---------------------------------|--------------------------------|
| <b>Revenues</b>                                       |                                  |                               |                                 |                                |
| Other Miscellaneous                                   | \$268,478                        | \$0                           | \$87,900                        | \$0                            |
| Sale of Capital Assets                                | 290,202                          | 0                             | 411,851                         | 0                              |
| <b>Total Revenues</b>                                 | <b>558,679</b>                   | <b>0</b>                      | <b>499,751</b>                  | <b>0</b>                       |
| <b>Transfers In and Use of Fund Balance</b>           |                                  |                               |                                 |                                |
| Transfer from General Fund                            | 1,619,563                        | 1,003,352                     | 1,003,352                       | 1,238,328                      |
| Transfer from CDA Fund                                | 0                                | 300,000                       | 300,000                         | 0                              |
| Transfer from IFT Fund                                | 1,855,000                        | 633,363                       | 633,363                         | 868,328                        |
| Transfer from General CIP                             | 4,042,000                        | 1,085,000                     | 1,085,000                       | 1,600,000                      |
| Use of Fund Balance                                   | 0                                | 0                             | 5,535,490                       | 0                              |
| <b>Total Transfers In and Use of Fund Balance</b>     | <b>7,516,563</b>                 | <b>3,021,715</b>              | <b>8,557,205</b>                | <b>3,706,656</b>               |
| <b>Total Rev, Trans in, and Use of Fund Balance</b>   | <b>8,075,242</b>                 | <b>3,021,715</b>              | <b>9,056,956</b>                | <b>3,706,656</b>               |
| <b>Project Expenditures</b>                           |                                  |                               |                                 |                                |
| Computer Software & Equipment                         | 10,100                           | 100,000                       | 12,353                          | 0                              |
| Fire Equipment  | 407                              | 0                             | 0                               | 0                              |
| Police Equipment                                      | 183,224                          | 0                             | 172,084                         | 0                              |
| Fleet Equipment                                       | 5,673,944                        | 2,682,328                     | 8,772,519                       | 3,330,000                      |
| Subscriptions   | 268,478                          | 0                             | 0                               | 0                              |
| <b>Total Project Expenditures</b>                     | <b>6,136,153</b>                 | <b>2,782,328</b>              | <b>8,956,956</b>                | <b>3,330,000</b>               |
| <b>Transfers Out and Contribution to Fund Balance</b> |                                  |                               |                                 |                                |
| Transfer to General CIP Maint                         | 0                                | 0                             | 100,000                         | 0                              |
| Contribution to Fund Balance                          | 1,939,089                        | 239,387                       | 0                               | 376,656                        |
| <b>Total Contribution to Fund Balance</b>             | <b>1,939,089</b>                 | <b>239,387</b>                | <b>100,000</b>                  | <b>376,656</b>                 |
| <b>Total Exp, Trans Out, and Cont to Fund Balance</b> | <b>8,075,242</b>                 | <b>3,021,715</b>              | <b>9,056,956</b>                | <b>3,706,656</b>               |



## PUBLIC WORKS

### Cemetery Maintenance Projects

#### PROJECT INFORMATION

**Location:** City Cemetery

**Project Manager:** Matt Doane/Colby Hill

**Project Type:** Maintenance & Operations

**Start Date:** 7/1/2025

**Category:** Cemetery

**End Date:** 6/30/2029

**Bond Fund:** Yes ☐ No ☒

#### Description:

Implement scheduled cemetery maintenance projects. Projects include: turf repairs, facility repairs, landscaping repairs and improvements, overseeding and topdressing, and headstone repairs.

#### FINANCIAL INFORMATION

| Department/Fund     | Five-Year Plan  |                 |                 |            |            | Total<br>2026-2030 |
|---------------------|-----------------|-----------------|-----------------|------------|------------|--------------------|
|                     | 2026            | 2027            | 2028            | 2029       | 2030       |                    |
| <u>Public Works</u> |                 |                 |                 |            |            |                    |
| General CIP         | \$50,000        | \$50,000        | \$50,000        | \$0        | \$0        | \$150,000          |
|                     |                 |                 |                 |            |            |                    |
| <b>Total Cost</b>   | <b>\$50,000</b> | <b>\$50,000</b> | <b>\$50,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$150,000</b>   |

#### Operating Impact:

There are no additional operating impacts expected for this project in the five-year plan.





PUBLIC WORKS

Animal Shelter HVAC Replacement

PROJECT INFORMATION

Location: Animal Shelter

Project Manager: Unassigned

Project Type: Maintenance & Operations

Start Date: 7/1/2025

Category: Facilities

End Date: 6/30/2029

Bond Fund: Yes ☐ No ☒

Description:

Replace original HVAC units(s) - make-up air units, boiler, and air-conditioning unit.

FINANCIAL INFORMATION

| Department/Fund | Five-Year Plan |      |      |      |      | Total<br>2026-2030 |
|-----------------|----------------|------|------|------|------|--------------------|
|                 | 2026           | 2027 | 2028 | 2029 | 2030 |                    |
| Facilities      |                |      |      |      |      |                    |
| General CIP     | \$70,000       | \$0  | \$0  | \$0  | \$0  | \$70,000           |
|                 |                |      |      |      |      |                    |
| Total Cost      | \$70,000       | \$0  | \$0  | \$0  | \$0  | \$70,000           |

Operating Impact:

There are no additional operating impacts expected for this project in the five-year plan.



## PUBLIC WORKS

### Storm Water Master Plan Projects

#### PROJECT INFORMATION

**Location:** Multiple Locations

**Project Manager:** Unassigned

**Project Type:** Infrastructure Improvement

**Start Date:** 7/1/2025

**Category:** Storm Water

**End Date:** 6/30/2029

**Bond Fund:** Yes ☐ No ☒

**Description:**

Complete various master plan projects identified in the new Water Master Plan.

#### FINANCIAL INFORMATION

| Department/Fund     | Five-Year Plan   |                  |                  |                  |                  | Total<br>2026-2030 |
|---------------------|------------------|------------------|------------------|------------------|------------------|--------------------|
|                     | 2026             | 2027             | 2028             | 2029             | 2030             |                    |
| <u>Public Works</u> |                  |                  |                  |                  |                  |                    |
| General CIP         | \$650,000        | \$650,000        | \$650,000        | \$650,000        | \$650,000        | \$3,250,000        |
| <b>Total Cost</b>   | <b>\$650,000</b> | <b>\$650,000</b> | <b>\$650,000</b> | <b>\$650,000</b> | <b>\$650,000</b> | <b>\$3,250,000</b> |

**Operating Impact:**

Initial operational impact from inspectors labor hours, after install will be an opportunity cost saved in labor hours from storm drain maintenance workers. Estimated labor savings per 1,000 ft of lining or replacement at \$3,940 along with \$2,287 in equipment. One collapsed pipe event able to fixed in house is estimated at a cost of \$23,300.

| Annual<br>Operating<br>Costs |                              | 2027            | 2028            | 2029            | 2030            | Total            |
|------------------------------|------------------------------|-----------------|-----------------|-----------------|-----------------|------------------|
|                              | New Personnel (FTE)          | -               | -               | -               | -               | -                |
|                              | Personal Services            | (3,940)         | (3,940)         | (3,940)         | (3,940)         | (15,760)         |
|                              | Other                        | (25,586)        | (25,586)        | (25,586)        | (25,586)        | (102,344)        |
|                              | <b>Total Operating Costs</b> | <b>(29,526)</b> | <b>(29,526)</b> | <b>(29,526)</b> | <b>(29,526)</b> | <b>(118,104)</b> |



PUBLIC WORKS

Riverfront Parkway Widening

PROJECT INFORMATION

Location: Riverfront Parkway

Project Manager: Unassigned

Project Type: Infrastructure Improvement

Start Date: 7/1/2025

Category: Streets

End Date: 6/30/2029

Bond Fund: Yes ☐ No ☒

Description:

Widen Riverfront Parkway from 11000 South to 11400 South.

FINANCIAL INFORMATION

| Department/Fund    | Five-Year Plan |      |      |      |      | Total<br>2026-2030 |
|--------------------|----------------|------|------|------|------|--------------------|
|                    | 2026           | 2027 | 2028 | 2029 | 2030 |                    |
| Public Works       |                |      |      |      |      |                    |
| Transportation Tax | \$1,030,000    | \$0  | \$0  | \$0  | \$0  | \$1,030,000        |
|                    |                |      |      |      |      |                    |
| Total Cost         | \$1,030,000    | \$0  | \$0  | \$0  | \$0  | \$1,030,000        |

Operating Impact:

There are no additional operating impacts expected for this project in the five-year plan.



## PUBLIC WORKS

### XBAT Treatment Technology for Pure SoJo

#### PROJECT INFORMATION

**Location:** Jordan Basin Improvement District

**Project Manager:** Joey Collins

**Project Type:** Infrastructure Maintenance

**Start Date:** 7/1/2025

**Category:** Water

**End Date:** 6/30/2029

**Bond Fund:** Yes ☐ No ☒

**Description:**

Water treatment technology for Pure SoJo.

#### FINANCIAL INFORMATION

| Department/Fund     | Five-Year Plan   |            |            |            |            | Total<br>2026-2030 |
|---------------------|------------------|------------|------------|------------|------------|--------------------|
|                     | 2026             | 2027       | 2028       | 2029       | 2030       |                    |
| <u>Public Works</u> |                  |            |            |            |            |                    |
| Water CIP           | \$400,000        | \$0        | \$0        | \$0        | \$0        | \$400,000          |
|                     |                  |            |            |            |            |                    |
| <b>Total Cost</b>   | <b>\$400,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$400,000</b>   |

**Operating Impact:**

There are no additional operating impacts expected for this project in the five-year plan.



PUBLIC WORKS

Central Control Irrigation Maintenance and Upgrades

PROJECT INFORMATION

Location: Multiple Locations

Project Manager: Unassigned

Project Type: Infrastructure Improvement

Start Date: 7/1/2025

Category: Water

End Date: 6/30/2029

Bond Fund: Yes ☐ No ☒

Description:

Upgrade and maintain the City's central control irrigation system.

FINANCIAL INFORMATION

| Department/Fund | Five-Year Plan |      |      |      |      | Total<br>2026-2030 |
|-----------------|----------------|------|------|------|------|--------------------|
|                 | 2026           | 2027 | 2028 | 2029 | 2030 |                    |
| Public Works    |                |      |      |      |      |                    |
| Water CIP       | \$100,000      | \$0  | \$0  | \$0  | \$0  | \$100,000          |
|                 |                |      |      |      |      |                    |
| Total Cost      | \$100,000      | \$0  | \$0  | \$0  | \$0  | \$100,000          |

Operating Impact:

There are no additional operating impacts expected for this project in the five-year plan.

# South Jordan At A Glance



## Vision Statement

We are a family oriented community, founded upon principles of accountability, integrity, and innovation with an unwillingness to compromise in securing a sustainable environment for future generations.

## Mission Statement

South Jordan City provides service oriented, responsible government, consistent with the community's values, priorities and expectations for a high quality of life, enhancing the City's fiscal health, providing professional and innovative services, and managing the City's resources, while planning for the future.

## Incorporation

1935

## Government

The City of South Jordan operates under the Council-Manager form of government.

## County

Salt Lake County  
[www.slco.org](http://www.slco.org)

## School District

Jordan School District  
[www.jordandistrict.org](http://www.jordandistrict.org)

## Location

Located in the southwest portion of the Salt Lake Valley, 13 miles south of Salt Lake City.

## Climate

On average, there are 225 sunny days per year. The July high is around 94 degrees. The January low is 23 degrees.

## Area

25.74 square miles

## Elevation

4,316 feet above sea level along the Jordan River, to a high of 5,464 feet along state road U-111.

## Parks & Open Space

641 acres

## Credit Rating

Implied GO = AAA

## Population

South Jordan City is one of the fastest growing cities in the State of Utah. On average, the City's population has doubled every decade since 1960. According to data from the U.S. Census Bureau, South Jordan is currently the 10th largest city in the state. South Jordan's population was 77,487 in 2020. This represents 54 percent increase since 2010. Approximately 30 percent is under the age of 18, and the median age is 32.

## Education

South Jordan is part of the Jordan School District. Over 97 percent of South Jordan's residents aged 25 or over have received a high school diploma. Close to 47 percent have obtained a bachelor's degree or higher.



Income

South Jordan’s median household income on average from 2019 to 2023 was \$126,400 and the per capita income in 2023 was \$49,927.

over the last 5 years, 50% of those being town homes and apartments. The City issued approximately 488 residential and 104 commercial building permits in fiscal year 2024.

Persons per Household

The average number of persons per household in South Jordan owner-occupied and renter-occupied homes was 3.11 in 2023.

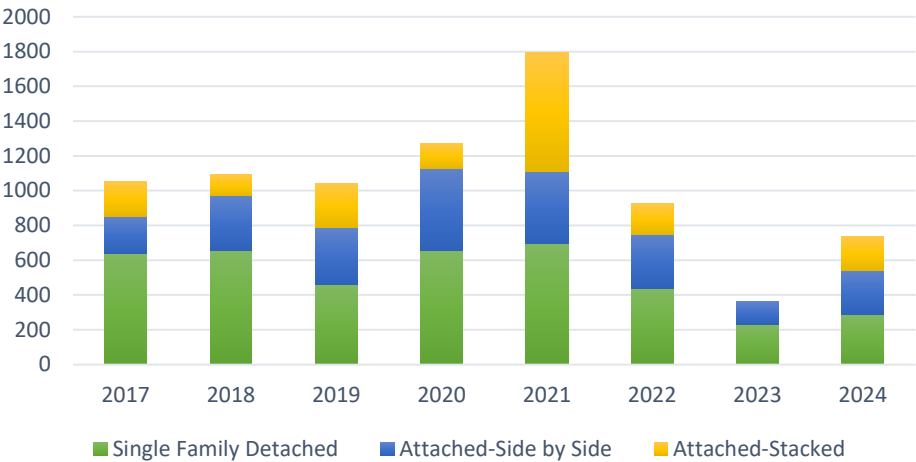
Housing Units

In 2023, 84 percent of the 28,747 housing units were owner occupied, 14.7 percent were renter-occupied, and 4.1 percent were vacant.

Building Permits

While known for its large single-family lots, the City’s housing inventory has become more diverse in the last decade. An average of 861 dwelling units have been permitted per year

Residential Units Permitted by Year



Principal Employers, FY 2024

| Rank | Employer                        | Number of Employees |
|------|---------------------------------|---------------------|
| 1    | Merit Medical                   | 2,058               |
| 2    | Ultradent                       | 1,576               |
| 3    | Jordan School District          | 1,706               |
| 4    | Sam's Club/Wal-Mart Supercenter | 707                 |
| 5    | Cricut                          | 696                 |
| 6    | Lucid                           | 699                 |
| 7    | South Jordan City               | 586                 |
| 8    | Lifetime Fitness                | 561                 |
| 9    | AdvancedMD                      | 537                 |
| 10   | Merrick Bank Corporation        | 520                 |
|      | Total                           | 9,646               |





## Top 25 Major Sales/Use Tax Contributors, FY 2024

|                            |                                    |                       |
|----------------------------|------------------------------------|-----------------------|
| Walmart                    | Sportsmans Warehouse Inc           | Carmax Superstore     |
| Costco Wholesale           | Unique Auto Body                   | Tim Dahle Nissan      |
| Sam's Club                 | Jerry Seiner                       | Utah Water Sports     |
| Utah Power & Light         | Harmons                            | Volkswagen Southtowne |
| MS Financing LLC           | Amazon.com                         | Smiths Food & Drug    |
| Medical Records Online Inc | Apple Computer Inc                 | Questar Gas Company   |
| Riverton Chevrolet         | Executech Utah                     | USTC Motor Vehicle    |
| Target                     | Bentley Lamborghini Salt Lake City |                       |
| Perry Brothers Honda World | Microsoft Corp                     |                       |

### Retail Sales and Sales Tax Revenue

South Jordan's retail and food sales totaled \$2.42 billion in 2024, an increase of 2 percent from the \$2.36 billion in the prior year. Sales and use tax revenue totaled

\$24.1 million in fiscal year 2024, an increase of \$720 million, or 3.1 percent, compared to \$23.4 million in fiscal year 2023.



## Principal Property Taxpayers, FY 2024

| Rank | Taxpayer                               | Taxable Assessed Value |
|------|--|------------------------|
| 1    | Riverpark LLC                          | \$252,143,800          |
| 2    | eBay Inc                               | \$217,742,300          |
| 3    | VP Daybreak Operations/Investments LLC | \$204,880,085          |
| 4    | Merit Medical Systems Inc              | \$151,907,670          |
| 5    | Boyer Jordan Heights                   | \$115,728,900          |
| 6    | San Tropez Holdings LLC                | \$110,129,345          |
| 7    | DEF Properties                         | \$84,928,900           |
| 8    | GMC Property Management                | \$77,428,952           |
| 9    | Wal-Mart                               | \$64,616,000           |
| 10   | Sterling Village Partners LLC          | \$45,744,435           |
|      | <b>Total</b>                           | <b>\$1,325,250,387</b> |



## Fire Protection

| FY 2024                                | Number    |
|--|-----------|
| Full-time employees                    | 99        |
| Part-time employees                    | 1         |
| Fire stations                          | 4         |
| ISO Rating                             | 2         |
| Fire fatalities                        | 1         |
| Fire injuries                          | 2         |
| Fire hydrants inspected                | 4,165     |
| Flu vaccinations                       | 60        |
| Emergency calls for service (EMS)      | 6,883     |
| Emergency calls for service (non EMS)  | 1,351     |
| Patient transports                     | 4,038     |
| Cancelled calls                        | 790       |
| Other (refused care, transferred care) | 908       |
| Average response time (Combined)       | 6:28 min  |
| Inter-facility                         | 11:59 min |



## Police Protection

| FY 2024   | Number   |
|---|----------|
| Full-time police officers                               | 78       |
| Community Service Officer                               | 1        |
| Priority 1 Response time                                | 7:26 min |
| NIBRS Crimes (Crimes against person, property, society) | 2,309    |
| Police Incidents  | 37,404   |

## Fleet

| FY 2024                              | Number |
|--------------------------------------|--------|
| City vehicles & equipment maintained | 432    |

## Streets & Street Lighting

| FY 2024                            | Number |
|------------------------------------|--------|
| Pavement lane miles maintained     | 879.77 |
| Alleyway miles maintained          | 51.28  |
| Miles of sidewalk maintained       | 463.84 |
| Number of street lights maintained | 6,128  |
| Number of street signs maintained  | 11,061 |

## Water

| FY 2024                               | Number |
|---------------------------------------|--------|
| Residential accounts                  | 24,192 |
| Commercial accounts                   | 1,659  |
| Miles of water lines                  | 469    |
| Fire hydrants                         | 4,227  |
| Average daily water demand (mgd)      | 16.29  |
| Daily water conveyance capacity (mgd) | 36.46  |
| Miles of secondary water lines        | 113    |
| Secondary water accounts              | 4,187  |



## Storm Water

| FY 2024                                 | Number |
|---|--------|
| Miles of storm water pipe               | 170    |
| Storm water detention & retention ponds | 193    |
| Storm clean out boxes                   | 5,397  |

## Sanitation

| FY 2024                           | Number |
|-----------------------------------|--------|
| Tons of waste recycled annually   | 4,861  |
| Tons of refuse collected annually | 32,614 |
| Residential sanitation accounts   | 30,465 |

## Parks

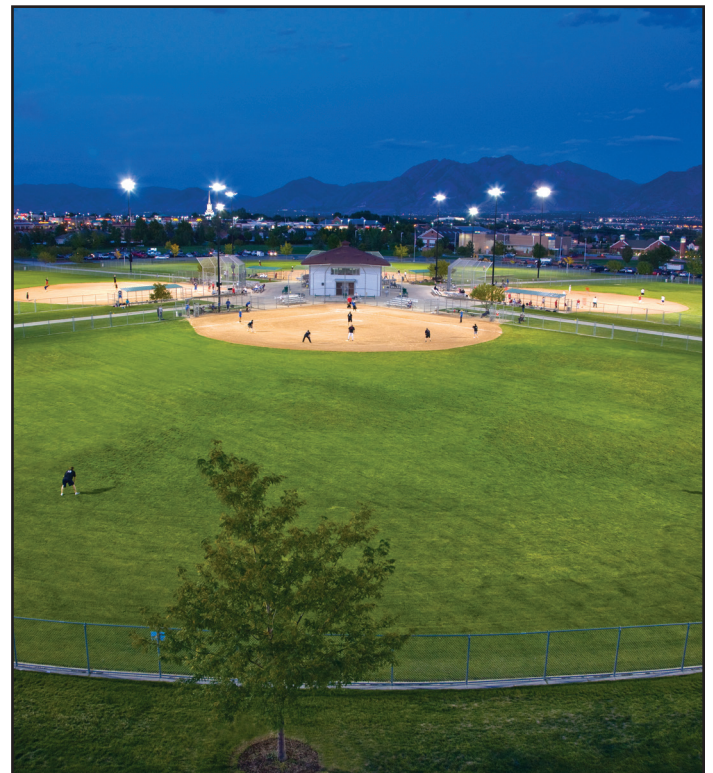
| FY 2024                    | Number       |
|----------------------------|--------------|
| Number of parks            | 41           |
| Natural open space area    | 237.44 acres |
| Trails                     | 15.61 miles  |
| Number of park playgrounds | 26 units     |

## Recreation

| FY 2024                         | Number   |
|---------------------------------|----------|
| Community Events Offered        | 35       |
| Gale Museum Visitors            | 20,075   |
| Senior Program Participants     | 19,812   |
| Senior Lunches Distributed      | 16,024   |
| Facility Rental Revenue         | \$66,400 |
| Recreation Program Participants | 8,561    |

## Economics

| FY 2024  | Number         |
|--|----------------|
| Sales Tax:   |                |
| Taxable Sales  | 2,427,491,236  |
| Sales Tax Revenue  | 24,168,573     |
| Property Tax:  |                |
| Assessed taxable property value  | 12,066,763,546 |
| Property Tax Rate  | 0.001367%      |
| Bond Ratings:  |                |
| Implied GO Rating  | AAA            |
| Debt:  |                |
| The City has no General Obligation debt, which means no debt attached to property tax. |                |







South Jordan, Utah is a rapidly growing community located eleven miles south of Salt Lake City. South Jordan is known for being a trendsetter within the valley while maintaining a rural environment creating an ideal place to raise a family. South Jordan has a distinct air of uniqueness from the other metropolitan areas within the county. A rural atmosphere exists with large well kept yards, modern homes, immaculate parks, and annual events that celebrate the history of South Jordan.

The City of South Jordan has become a premier place within the county to live. Known for its beauty, cleanliness, pristine parks, quality schools, amazing community center, and abundant neighborhoods the city attracts both residential and commercial interests.

## **Settlement**

The community of South Jordan's first residents were Alexander Beckstead and his family as they settled a tract of land along the west side of the Jordan River in 1859. Alexander had immigrated from Canada in 1837 after joining The Church of Jesus Christ of Latter-Day Saints (LDS). Most early settlers were also members of the LDS faith and came from Europe by ship, then crossed the plains eventually settling in South Jordan.

The abundance of water, wildlife, and native grasses along the Jordan River drew settlers to the area who had a hope of farming the land. Farming required a managed water supply, therefore Mr. Beckstead and others hand dug a two and a half mile canal to divert water from the Jordan River. The canal, appropriately name "The Beckstead Ditch", was one of the main reasons the South Jordan settlement became a permanent community and continued to grow.

Initial settlers nicknamed the community "Gale" due to the southwest prevailing winds which blow frequently through the area. In fact, the town's first train station was called the Gale Station and the first post office was called the Gale Post Office.

## **Early Homes**

Hillsides along the Jordan River provided the first homes for settlers of the South Jordan community. The settlers would literally dig a hole in the side of the hill to obtain shelter. As time permitted, more permanent type dugouts were built

which would extend beyond the front of the hillside using adobe brick for walls and logs for the extended roof. John W. Winward became one of the first adobe brick makers in the South Jordan area. Building a kiln on his property, he produced bricks for adobe homes which eventually replaced the hillside dugouts. Early pioneer homes in the area usually began with two rooms and as additional resources became available, and as the family grew, other rooms would be added.



## **Farming & Business**

Alfalfa hay and grain were the predominant crops raised in South Jordan's early history. Sugar beets were introduced in 1910 and became the mainstay of South Jordan's agricultural industry after a sugar factory was built in Lehi, Utah. The first flour mill was built in 1895 and ran exclusively on water power. Many farmers brought wheat to the mill for processing and many found employment there as well.

The Jordan Mercantile was the first official retail operation in South Jordan. Operated by the Joseph Holt family, the store offered commodities, household items as well as a shoe department. The first business to offer gas and oil in South Jordan began operations in 1928.

## **Industry**

Although agriculture was the main sources of sustenance for early settlers in South Jordan, many also worked at the United States Smelting and Refining company in Midvale, Utah to earn





additional income. The Bingham Canyon Mine, now called Kennecott Copper also had a major influence in South Jordan's history. Several families earned a living providing teams and wagons to haul ore for the mine. Mining operations began in 1903 and have continued for more than 100 years.

## **Incorporation**

In 1935, with a population of more than two hundred residents in the South Jordan community, members of Voting District 329 petitioned for the right to become a town. The petition was accepted by the Board of Commissioners of Salt Lake County and the Town of South Jordan was officially created on November 8, 1935.

The Town of South Jordan operated under the leadership of a Board of Trustees for thirty-two years following incorporation. The first Board President was J.R. Peterson who served for five years. Marie Holt Palmer was hired as the first town clerk and initially Town Board Meetings were held in her home.

## **City of Second Class Designation**

Lieutenant Governor Spencer J. Cox signed an Executive Proclamation on July 28, 2016 designating South Jordan as a city of the second class. Each Utah municipality is classified according to its population. A municipality with a population of 100,000 or more is a city of the first class. A municipality with a population of 65,000 or more but less than 100,000 is a city of the second class. A municipality with a population of 30,000 or more but less than 65,000 is a city of the third class. A municipality with a population of 10,000 or more but less than 30,000 is a city of the fourth class. A municipality with a population of 1,000 or more but less than 10,000 is a city of the fifth class and a municipality with a population under 1,000 is a town.

## **Tragic Event**

Tragedy struck South Jordan in December of 1938. Farrold "Slim" Silcox one of Jordan School District's most experienced drivers was driving the new yellow school bus to school in a snowstorm. The bus carrying 39 people stopped at the tracks and then appeared to have some trouble climbing over the tracks, according to eyewitnesses. This could have been due to the heavy snow or trying to shift gears to navigate the incline.

The "Flying Ute" freight train was running a couple hours late due to the weather after leaving Denver. The locomotive was pulling eighty-four freight cars and traveling at about 52 miles per hour. The engineer, with over 32 years experience, saw the bus stopped on the tracks and ordered an emergency stop. The train did not stop and the impact sheared the bus in two. The

bus motor was found 225 yards to the north, the frame of the bus was carried two blocks wrapped around the locomotive, and the shell of the bus was crunched like tin foil.

The driver and 23 people died leaving only 15 survivors, three of whom would later die due to injuries from the collision. It is as though time stands still as locals recall the train-bus tragedy that is the worst in South Jordan's history.

## **Growth**

South Jordan has seen dramatic increases in population over the years as housing has gradually replaced farmland. Between 1990 and 1999 South Jordan had the second highest growth rate in the State of Utah averaging more than 9.4% per year. The City encompasses 25.74 square miles and is home to more than 87,000 residents. The average household size is 3.56 persons. South Jordan's population is expected to increase by approximately 30,000 additional residents over the next twenty years.

### Sources:

Bateman, Ronald; Of Dugouts and Spires; South Jordan City Corporation, South Jordan, UT; 1998.

City of South Jordan; Economic Development.

Jordan School District; Board of Education Minutes; December 1-2 1938.

Various City documents and memoranda.







# Summerfest



# Fee Schedule



| DESCRIPTION  |         | FY 2025-2026     |
|--|---------|------------------|
| <b>Business License Fees</b>                             |         |                  |
| Commercial General Business License                      | New     | \$338            |
|  | Renewal | \$100            |
| Assisted Living/Nursing                                  | New     | \$338 + \$45/bed |
|  | Renewal | \$100 + \$45/bed |
| Entertainment/Recreation                                 | New     | \$1,728          |
|  | Renewal | \$1,488          |
| Grocery Store  | New     | \$464            |
|  | Renewal | \$224            |
| Group/Treatment  | New     | \$1,421          |
|  | Renewal | \$1,181          |
| Hotel  | New     | \$2,705          |
|  | Renewal | \$2,465          |
| Restaurant   | New     | \$634            |
|  | Renewal | \$394            |
| Massage  | New     | \$512            |
|  | Renewal | \$345            |
| Department Store (15,000 - 80,000 sq. ft.)               | New     | \$2,232          |
|  | Renewal | \$1,928          |
| Big Box (>80,000 sq. ft.)                                | New     | \$3,332          |
|  | Renewal | \$3,076          |
| Residential Rentals                                      | New     | \$354            |
|  | Renewal | \$100            |
| Sexually Oriented Business                               | New     | \$512            |
|  | Renewal | \$345            |
| Model Home   | New     | \$70             |
|  | Renewal | \$25             |
| Booth/room within licensed business - regulated          | New     | \$25             |
|  | Renewal | \$25             |
| Business/room within a licensed business - not regulated | New     | \$53             |
|  | Renewal | \$25             |
| Alcohol License  | New     | \$132            |
|  | Renewal | \$25             |
| Full Service Restaurant                                  | New     | \$277            |
|  | Renewal | \$168            |
| Bar  | New     | \$671            |
|  | Renewal | \$562            |
| Mobile Food Vendor License                               | New     | \$154            |
|  | Renewal | \$98             |
| Mobile Non-Food Vendor License                           | New     | \$25             |
|  | Renewal | \$25             |



# Fee Schedule



| DESCRIPTION   |   | FY 2025-2026                  |   |  |
|---|---|-------------------------------|---|--|
| Home Occupation Business License<br><br>Daycare<br><br>Preschool<br><br>Commercial Temporary (fireworks - outdoor only)<br>Commercial Temporary (except fireworks)<br>Business Name Change<br>Credit Card Processing Fee<br>Delinquent Fees (1-30 days after payment due date)<br>Delinquent Fees (31-60 days after payment due date)<br>Delinquent Fees (61-90 days after payment due date)<br><br>Business License Denial/Revocation Appeal<br><br><br><br>Reasonable Accommodation Hearing | New   | \$126                         |   |  |
|   | Renewal   | \$25                          |   |  |
|   | New   | \$273                         |   |  |
|   | Renewal   | \$98                          |   |  |
|   | New   | \$273                         |   |  |
|   | Renewal   | \$98                          |   |  |
|   | Commercial Temporary (fireworks - outdoor only)     |                               | \$262   |  |
|   | Commercial Temporary (except fireworks)             |                               | \$217   |  |
|   | Business Name Change                                |                               | \$7   |  |
|   | Credit Card Processing Fee                          |                               | 2.95% of fee charged  |  |
|   | Delinquent Fees (1-30 days after payment due date)  |                               | 25% of base fee   |  |
|   | Delinquent Fees (31-60 days after payment due date) |                               | 50% of base fee   |  |
|   | Delinquent Fees (61-90 days after payment due date) |                               | 100% of base fee  |  |
|   | Business License Denial/Revocation Appeal           |                               | Actual cost of hearing officer’s time based on contract with City. \$819 retainer required. If actual cost is less then retainer, the difference between actual cost and retainer will be refunded to applicant. If actual cost is greater than retainer, applicant must pay the difference between actual cost and retainer before receiving hearing officer’s decision. |  |
|   | Reasonable Accommodation Hearing                    |                               | Actual cost of hearing officer’s time based on contract with City. \$819 retainer required. If actual cost is less then retainer, the difference between actual cost and retainer will be refunded to applicant. If actual cost is greater than retainer, applicant must pay the difference between actual cost and retainer before receiving hearing officer’s decision. |  |
| Collection Fees   |   |                               |   |  |
| Standard Collection (In-State)  |   | 30% of amount owed            |   |  |
| Legal (In-State)  |   | 30% of amount owed            |   |  |
| Standard Collection (Out-of-State)  |   | 50% of amount owed            |   |  |
| Legal (Out-of-State)  |   | 50% of amount owed            |   |  |
| Returned Check Fee  |   | \$20                          |   |  |
| Returned EFT/ACH Fee  |   | \$20 per returned transaction |   |  |
| Court Fees  |   |                               |   |  |
| Plea in Abeyance  |   | \$25                          |   |  |
| Small Claims Counter Affidavit \$2,000 or Less  |   | \$50                          | As per Admin. Office of Court   |  |
| Small Claims Counter Affidavit > \$2,000 to \$7500  |   | \$70                          | As per Admin. Office of Court   |  |
| Small Claims Counter Affidavit > \$7500 to \$10,000   |   | \$120                         | As per Admin. Office of Court   |  |
| Small Claims Fees 2,000 or Less   |   | \$60                          | As per Admin. Office of Court   |  |
| Small Claims Fees > \$2,000 to \$7,500  |   | \$100                         | As per Admin. Office of Court   |  |
| Small Claims Fees > \$7500 to \$10,000  |   | \$185                         | As per Admin. Office of Court   |  |
| Small Claims Appeal   |   | \$240                         | \$230 to District Court, \$10 to City   |  |
| Garnishment Filing Fee  |   | \$50                          | As per Admin. Office of Court   |  |
| Expungement   |   | \$135                         | \$30 per Certified Copy   |  |



# Fee Schedule

| DESCRIPTION   | FY 2025-2026 |   |
|---|--------------|---|
| Certified Copy (per document)   | \$4          | plus \$.50 per page. As per Admin. Office of Court    |
| Record Fees:  |              | CJA Rule 4-202.08                                     |
| Audio CD  | \$10         |   |
| Paper   | \$0.25       | per image   |
| Mailing   |              | Actual cost   |
| Fax   | \$5          | for 10 pages or less. Add'l pages are \$0.50 per page |
| Personnel Time  |              | First 15 min. free                                    |
| Clerical Assistant  | \$15         | per hour  |
| <b>Development Services Fees (Fees shown below contain costs for engineering and building services)</b>   |              |   |
| Any person who commences any work on a building, structure, electrical, gas, mechanical, or plumbing system before obtaining the necessary permits shall be subject to a double permit fee. |              |   |
| Building Permit Demolition  | \$38         |   |
| Building Permit Single Family Detached (PRSFD)  |              |   |
| \$0-\$500,000   | \$2,786      |   |
| \$500,001+  | \$3,555      |   |
| Building Permits Single Family Attached (PRSFA)   |              |   |
| \$0-\$500,000   | \$2,692      |   |
| \$500,001+  | \$3,436      |   |
| Building Permit Retaining Wall (PRRW)   |              |   |
| \$0-\$500   | \$500        |   |
| \$501+  | \$683        |   |
| Building Permit Sign (PRSG)   |              |   |
| \$0-\$500   | \$223        |   |
| \$501+  | \$343        |   |
| Building Permit Roof (PRRF)   |              |   |
| Per Permit  | \$158        |   |
| Building Permit AG Bldg (PRGA)  |              |   |
| \$0-\$500   | \$218        |   |
| \$501-\$2,000   | \$469        |   |
| \$2,001-\$40,000  | \$720        |   |
| \$40,001-\$100,000  | \$1,020      |   |
| \$100,001-\$500,000   | \$1,447      |   |
| \$500,001-\$1,000,000   | \$2,051      |   |
| \$1,000,001+  | \$2,908      |   |
| Building Permit Deck (PRDK)   |              |   |
| \$0-\$500   | \$174        |   |
| \$501-\$2,000   | \$454        |   |
| \$2,001+  | \$683        |   |

# Fee Schedule



| DESCRIPTION                                 | FY 2025-2026 |
|---|--------------|
| Building Permit Detached ACCE (PRDA)        |              |
| \$0-\$500                                   | \$805        |
| \$501-\$2,000                               | \$805        |
| \$2,001-\$40,000                            | \$1,101      |
| \$40,001-\$100,000                          | \$1,145      |
| \$100,001-\$500,000                         | \$1,145      |
| \$500,001+                                  | \$1,431      |
| Building Permit Carport (PRCP)              |              |
| \$0-\$500                                   | \$543        |
| \$501-\$2,000                               | \$577        |
| \$2,001-\$40,000                            | \$612        |
| \$40,001+                                   | \$652        |
| Building Permit Temp Power (PRTP)           |              |
| Per Permit                                  | \$93         |
| Building Permit Gas (PRGS)                  |              |
| Per Permit                                  | \$274        |
| Building Permit Electrical Only (PREL)      |              |
| Per Permit                                  | \$212        |
| Building Permit Appliance (PRAP)            |              |
| Per Permit                                  | \$160        |
| Building Permit Residential Solar (PRSO)    |              |
| \$0-\$500                                   | \$298        |
| \$501-\$2,000                               | \$370        |
| \$2,001-\$40,000                            | \$443        |
| \$40,001-\$100,000                          | \$517        |
| \$100,001+                                  | \$837        |
| Building Permit Residential Pool (PRPO)     |              |
| \$0-\$500                                   | \$816        |
| \$501-\$2,000                               | \$886        |
| \$2,001-\$40,000                            | \$957        |
| \$40,001-\$100,000                          | \$957        |
| \$100,001+                                  | \$1,227      |
| Building Permit Residential Addition (PRAD) |              |
| \$0-\$500                                   | \$183        |
| \$501-\$2,000                               | \$565        |
| \$2,001-\$40,000                            | \$946        |
| \$40,001+                                   | \$1,856      |
| Building Permit Residential Remodel (PRRR)  |              |
| \$0-\$500                                   | \$179        |
| \$501-\$2,000                               | \$179        |
| \$2,001-\$40,000                            | \$326        |
| \$40,001-\$100,000                          | \$326        |
| \$100,001+                                  | \$478        |

# Fee Schedule



| DESCRIPTION  | FY 2025-2026                              |
|--|---|
| Building Permit Residential Basement (PRBS)                      |   |
| \$0-\$500  | \$386                                     |
| \$501-\$2,000  | \$585                                     |
| \$2,001+   | \$784                                     |
| Building Permit Commercial R-2 (PRAC)                            |   |
| \$0-\$1,000,000  | \$4,416                                   |
| \$1,000,001-\$5,000,000  | \$16,568                                  |
| \$5,000,001+   | \$32,652                                  |
| Building Permit Commercial Addition (PRCA)                       |   |
| \$0-\$500  | \$759                                     |
| \$501-\$2,000  | \$1,119                                   |
| \$2,001-\$40,000   | \$1,650                                   |
| \$40,001-\$100,000   | \$2,434                                   |
| \$100,001-\$500,000  | \$2,639                                   |
| \$500,001-\$1,000,000  | \$2,855                                   |
| \$1,000,001-\$5,000,000  | \$2,930                                   |
| \$5,000,001+   | \$4,953                                   |
| Building Permit Commercial Tenant Improvement (PRCR)             |   |
| \$0-\$500  | \$598                                     |
| \$501-\$2,000  | \$888                                     |
| \$2,001-\$40,000   | \$1,179                                   |
| \$40,001-\$100,000   | \$1,433                                   |
| \$100,001-\$500,000  | \$2,038                                   |
| \$500,001-\$1,000,000  | \$2,038                                   |
| \$1,000,001-\$5,000,000  | \$2,060                                   |
| \$5,000,001+   | \$3,951                                   |
| Building Permit Commercial (PRNR)                                |   |
| \$0-\$100,000  | \$3,422                                   |
| \$100,001-\$500,000  | \$7,183                                   |
| \$500,001-\$1,000,000  | \$11,505                                  |
| \$1,000,001-\$5,000,000  | \$16,551                                  |
| \$5,000,001+   | \$29,453                                  |
| Inspections outside of normal business hours                     | \$54 per hour (minimum charge - 2 hours)  |
| Re-inspection Fee  | \$158                                     |
| Inspections for which no fee is specifically indicated           | \$54 per hour (minimum charge - 1/2 hour) |
| Additional Plan Review Fee                                       | \$171                                     |
| For use of outside consultants for plan checking and inspections | Actual costs                              |
| Accessibility & Energy Review Fee                                | \$25                                      |
| Off Site Cleaning Fee  | \$78                                      |
| Overtime Inspector Fee   | \$61 per hour                             |
| Overtime Truck Fee   | \$53 per day                              |
| Curb Cut Encroachment Permit                                     | \$193                                     |
| Standard Encroachment Permits                                    | \$263                                     |

# Fee Schedule



| DESCRIPTION   | FY 2025-2026  |  |
|---|---|--|
| Re-Issuance of Encroachment Permit Fee  | \$129   |  |
| Land Disturbance Fee  | \$126   |  |
| Re-Issuance of Land Disturbance Permit  | \$150   |  |
| TV Video Inspection Fee   | \$63 base + \$0.77 per linear foot of pipe  |  |
| Cold Weather Paving Application Fee   | \$252   |  |
| Streetlight Connection Fee  | \$150 per streetlight   |  |
| Small Wireless Facility - Application Fee   | \$100   |  |
| Small Wireless Installation (with co-location on a utility pole) - Application Fee                      | \$250   |  |
| Small Wireless Right-of-Way   | A provider shall pay a right-of-way rate of the greater of 3.5 percent of all gross revenues related to the provider's use of the City's right-of-way for small wireless facilities or two hundred fifty dollars (\$250.00) annually for each small wireless facility in accordance with Utah Code section 54-21-502(2). A provider does not have to pay this rate if it is subject to the Municipal Telecommunications License Tax under title 10, part 4, Municipal Telecommunications License Tax Act. |  |
| Traffic Control Fee (Encroachment Permit)   | \$50 per day  |  |
| Credit Card Processing Fee  | 2.95% of fee charged  |  |
| <b>Planning Fees</b>  |   |  |
| Subdivision Preliminary   | \$1,953   | base + \$50 per lot                      |
| Subdivision Final   | \$2,816   | base + \$209 per lot                     |
| Subdivision Amendment (same regardless of lot number)   | \$3,637   |  |
| Right-of-Way Vacation   | \$1,818   |  |
| Site Plan Amendment Review  | \$1,352   |  |
| Site Plan Review (small site 0-3 acres)   | \$5,551   |  |
| Site Plan Review (all other site 3+ acres)  | \$6,882   |  |
| Minor Site Plan Amendment   | \$496   |  |
| Small Residential Development   | \$1,445   |  |
| Accessory Living Unit Planning Commission Review  | \$642   |  |
| Accessory Living Unit Staff Review  | \$147   |  |
| Conditional Use Permit  | \$676   |  |
| Land Use Amendment  | \$890   |  |
| Rezone and Land Use Amendment   | \$924   |  |
| Rezone  | \$890   |  |
| Rezone with Master Development Plan (MDP) - required with all mixed use rezones and land use amendments | \$2,227   |  |
| Zone to P-C Zone  | \$23  | per acre                                 |
| Rezone with Development Agreement (optional)  | \$890   | base rezone + \$1,584 Develop. Agreement |
| Text Amendment  | \$1,262   |  |
| Annexation  | \$1,546   |  |
| Sign Permit   | \$221   |  |
| Sign Permit - Temporary Banner  | \$61  |  |
| Master Sign Design Guidelines Review  | \$288   |  |
| Appeal to Planning Commission   | \$288   |  |

# Fee Schedule



| DESCRIPTION                                   | FY 2025-2026  |  |
|---|---|--|
| Appeals to City Council                       | \$975   |  |
| Appeal to Appeal and Variance Hearing Officer | Actual cost of hearing officer's time based on contract with City. \$819 retainer required. If actual cost is less than retainer, the difference between actual cost and retainer will be refunded to applicant. If actual cost is greater than retainer, applicant must pay the difference between actual cost and retainer before receiving hearing officer's decision. |  |
| Bond Landscaping Fee                          | \$50  | if paid with credit card, 3% will be added to total                              |
| Impounded Sign Release Fee                    | \$30  |  |
| Nonconforming Use/Lot Review Fee              | \$39  |  |
| Wind Energy Conversion Systems                | \$610   |  |
| Residential Chicken Permit                    | \$76  |  |
| Time Extension Fee                            | Half of application type base fee   |  |
| Lot Line Adjustment                           | \$742   |  |
| Zoning Compliance Letter                      | \$284   |  |
| Credit Card Processing Fee                    | 2.95% of fee charged  |  |
| <b>Public Infrastructure District</b>         |   |  |
| Escrow Deposit                                | \$15,000  |  |
| <b>Rental Fees</b>                            |   |  |
| <b>City Hall</b>                              |   |  |
| Council Chambers - Security Deposit           | \$250   | Refundable if no damage and nothing missing                                      |
| Council Chambers                              | \$150   | per hour   |
| <b>EV Charging Stations</b>                   |   |  |
| Public EV Charging Station                    | \$.20   | per hour for the first 3 hours, \$10 per hour thereafter (no overnight charging) |
| <b>Public Safety Building</b>                 |   |  |
| Oquirrh/Wasatch Room - Security Deposit       | \$250   | Refundable if no damage and nothing missing                                      |
| Oquirrh/Wasatch Room                          | \$150   | per hour   |
| <b>Fire Station 64</b>                        |   |  |
| Copperview Room - Security Deposit            | \$250   | Refundable if no damage and nothing missing                                      |
| Copperview Room                               | \$150   | per hour   |
| <b>Fire Station Community Rooms</b>           |   |  |
| Resident                                      |   |  |
| Weekdays 8am-5pm (min 2 hrs)                  | \$25  | per hour   |
| Weekdays after 5pm (min 2 hrs)                | \$45  | per hour   |
| Saturdays (min 2 hrs)                         | \$45  | per hour   |
| Non-resident                                  |   |  |
| Weekdays 8am-5pm (min 2 hrs)                  | \$45  | per hour   |
| Weekdays after 5pm (min 2 hrs)                | \$65  | per hour   |
| Saturdays (min 2 hrs)                         | \$65  | per hour   |

# Fee Schedule



| DESCRIPTION                                 |              | FY 2025-2026   |   |
|---|--------------|--|---|
| <b>Community Center</b>                     |              |  |   |
|   | Resident     | \$120  | Refundable if no damage and nothing missing     |
| Security Deposit                            | Non-resident | \$160  | Refundable if no damage and nothing missing     |
| Room 126 & 127/Open Seating Area            |              |  |   |
| Resident                                    |              |  |   |
| Monday - Friday 3:30-10:00pm (min 2 hrs)    |              | \$45   | per hour  |
| Saturdays & Sundays (min 2 hrs)             |              | \$45   | per hour  |
| Non-resident                                |              |  |   |
| Monday - Friday 3:30-10:00pm (min 2 hrs)    |              | \$65   | per hour  |
| Saturdays & Sundays (min 2 hrs)             |              | \$65   | per hour  |
| Auditorium                                  |              |  |   |
| Resident                                    |              |  |   |
| Monday - Friday 3:30-10:00pm (min 2 hrs)    |              | \$95   | per hour  |
| Saturdays & Sundays (min 2 hrs)             |              | \$95   | per hour  |
| Non-resident                                |              |  |   |
| Monday - Friday 3:30-10:00pm (min 2 hrs)    |              | \$130  | per hour  |
| Saturdays & Sundays (min 2 hrs)             |              | \$130  | per hour  |
| Kitchen                                     |              | Available upon request with auditorium rental at no additional cost (We discourage food on the carpeted areas) |   |
| Gale Center                                 |              |  |   |
| Security Deposit                            |              | \$120  | Refundable if no damage and nothing missing     |
| Auditorium (hourly)                         |              |  |   |
| Resident                                    |              |  |   |
| Weekdays 8am-5pm                            |              | \$25   | per hour, Minimum 2 hours, Limited Availability |
| Weekdays after 5pm                          |              | \$45   | per hour, Minimum 2 hours                       |
| Saturdays                                   |              | \$45   | per hour, Minimum 2 hours                       |
| Non-resident                                |              |  |   |
| Weekdays 8am-5pm                            |              | \$45   | per hour, Minimum 2 hours, Limited Availability |
| Weekdays after 5pm                          |              | \$65   | per hour, Minimum 2 hours                       |
| Saturdays                                   |              | \$65   | per hour, Minimum 2 hours                       |
| <b>Finance Fees</b>                         |              |  |   |
| Annual Report                               |              | Free Online  |   |
| Telecommunication Franchise Fee Application |              | \$500  |   |



# Fee Schedule



| DESCRIPTION  |                          | FY 2025-2026   |
|--|--------------------------|--|
| <b>Fire Department Fees</b>  |                          |  |
| Fire Inspection/Permit Fees  |                          | initial inspection and first re-inspection included with license fee   |
| Annual Life Safety Inspection  | \$75                     | Second re-inspection (third visit)   |
|  | \$100                    | for all subsequent re-inspections after the second   |
| Commercial Sprinkler Plan Review//System Inspection                          |                          | Per ICC/SJC Valuation Fee Schedule   |
|  | \$135                    | For each re-inspection after the second  |
| Residential Sprinkler Plan Review/System Inspection                          |                          |  |
|  | \$135                    |  |
|  | \$50                     | For each re-inspection after the 2nd   |
| Underground Flammable/Combustible Liquid Storage Tank &/or Line Installation | \$350                    | per site   |
| Underground Flammable/Combustible Liquid Storage Tank &/or Line Removal      | \$300                    | per site   |
| Above Ground Flammable/Combustible Liquid Storage Tank Installation          | \$125                    | per site   |
| Tent/Canopy/Air Supported Structure  | \$50                     | 1st tent/canopy - \$10 for each additional tent  |
| Public Fireworks Display   | \$250                    | per display location   |
| Medical Gas Test   | \$50                     |  |
| Hydrant Flow Test  | \$50                     | per request  |
| Emergency Services - Ambulance   |                          |  |
| Non-Transport, No Care Provided  |                          | No Charge  |
|  | \$25 or less in Supplies | No Charge  |
| Non-Transport, Care Provided   | Helicopter preparation   | Maximum allowed by BEMS plus appropriate surcharges  |
|  | > \$25 in Supplies       | Maximum allowed by BEMS plus appropriate surcharges  |
|  | Basic                    | Maximum allowed by BEMS plus appropriate surcharges  |
|  | Intermediate             | Maximum allowed by BEMS plus appropriate surcharges  |
| Ambulance Transport  | ALS                      | Maximum allowed by BEMS plus appropriate surcharges  |
|  | Critical Care            | Maximum allowed by BEMS plus appropriate surcharges  |
|  | Interfacility Transfer   | Maximum allowed by BEMS plus appropriate surcharges or as per written agreement or contract.   |
| Ambulance Transport - Mileage  | Scene to hospital only   | Maximum allowed by BEMS  |
| Consumable Supplies and Medications  |                          | Cost plus appropriate surcharges for stock maintenance and replacement   |
| Emergency/Standby Services - Cost Recovery                                   |                          |  |
| Apparatus: All   |                          | Maximum allowed by FEMA Schedule of Equipment Rates plus appropriate surcharges (personnel, equipment, and/or consumables) or as per Metro Fire Agency cost recovery schedule, whichever is greater. |
| Equipment: Fire Suppression, Rescue, and Hazardous Materials                 |                          | Maximum allowed by FEMA Schedule of Equipment Rates plus appropriate surcharges (personnel, equipment, and/or consumables) or as per Metro Fire Agency cost recovery schedule, whichever is greater. |

# Fee Schedule



| DESCRIPTION  |                     | FY 2025-2026   |  |
|--|---------------------|--|--|
| Consumables: Fire Suppression, Rescue, Haz-Mat, and Administrative |                     | Actual cost of supplies plus appropriate surcharges (personnel, apparatus, and/or equipment) or as per Metro Fire Agency cost recovery schedule, whichever is greater. |  |
| Personnel: All positions   |                     | \$55   | per person per hour, or as per Metro Fire Agency cost recovery schedule, whichever is greater. |
| Community Education  |                     |  |  |
| CPR/AED  | Resident            | \$25   | per person   |
|  | Non-resident        | \$50   | preference given to SJ residents   |
| C.E.R.T.   | Resident            |  | Actual cost of supplies only   |
|  | Non-resident        | \$85   | preference given to SJ residents   |
| First Aid Training   | Resident            | \$25   | per person   |
|  | Non-resident        | \$50   | preference given to SJ residents   |
| Disaster Preparedness Training                                     | Resident            |  | Actual cost of supplies only   |
|  | Non-resident        | \$50   | preference given to SJ residents   |
|  | Resident            | \$40   | per extinguisher used  |
| Off-Site Training Instruction                                      |                     | \$55   | per instructor per hour, in addition to per person class fees and applicable supply costs      |
| Other  |                     |  |  |
| Flu Vaccination  |                     | \$25   |  |
| Fire Applicant Test  |                     | Actual per applicant test cost (not to exceed \$50)  |  |
| GIS Fees   |                     |  |  |
| Zoning and Land Use Maps   | Full Color 8.5 x 11 | \$2.50   | or \$1.00 for black and white copies   |
|  | Full Color 11 x 17  | \$5  | or \$1.00 for black and white copies   |
|  | Full Color 36 x 15  | \$15   | or \$5.00 for black and white copies   |
|  | Full Color 42 x 16  | \$20   | or \$5.00 for black and white copies   |
|  | Full Color 36 x 24  | \$24   | or \$5.00 for black and white copies   |
|  | Full Color 54 x 18  | \$27   | or \$5.00 for black and white copies   |
|  | Full Color 62 x 24  | \$40   | or \$5.00 for black and white copies   |
|  | Full Color 96 x 36  | \$96   | or \$5.00 for black and white copies   |
| GRAMA Fees   |                     |  |  |
| Photocopy or print out of regular size record                      |                     | \$0.25   | Per page for records smaller than 11” X 17”  |
| Black and white photocopy or print out of oversized record         |                     | \$7  | Per page for records larger than 11” X 17”   |
| Color photocopy or print out of oversized record                   |                     | \$12   | Per page for records larger than 11” X 17”   |
| Electronic records, per DVD, CD, USB Drive                         |                     | Actual cost of device provided   |  |
| Audio/Video records, per tape                                      |                     | \$5  |  |
| Fax request (long distance within US) per fax number               |                     | \$2  |  |
| Fax request (long distance outside US) per fax number              |                     | \$5  |  |
| Mail request (address within US) per address                       |                     | \$2  |  |
| Mail request (address outside US) per address                      |                     | \$5  |  |
| Research or services fee:  |                     | as provided by Utah Code 63-2-203  |  |
| Extended research or services fee:                                 |                     | as provided by Utah Code 63-2-203  |  |

# Fee Schedule



| DESCRIPTION  |              | FY 2025-2026 |   |
|--|--------------|--------------|---|
| Parks & Recreation Fees  |              |              |   |
| Pavilion   |              | \$50         | No Cleaning Deposit   |
|  |              | \$75         | No Cleaning Deposit   |
| Skate Park Rental  |              | \$50 per day | If hosting event, must have liability insurance in the amount of \$2 million with South Jordan City as additional insured and acquire a special event permit. |
| Special Event Permit Application Fee   |              | \$30         |   |
| Expedited Special Events Permit  |              | \$40         | Collected if the application received after code requirement, 30 day advance of event.  |
| Athletic Field Use - Non Recreational Play Only (Recreational Teams per Negotiated Contract) |              |              |   |
| Youth/Adult Sports (BALLFIELDS)  |              |              |   |
| Field Rental without Prep  | Residential  | \$50         | per field per day   |
|  | Non-resident | \$75         | per field per day   |
| Ballfield Field Rental with Prep   | Residential  | \$75         | per field per day   |
|  | Non-resident | \$100        | per field per day   |
| Baseball Field Lighting  |              | \$15         | per hour per field  |
| Softball Field Lighting  |              | \$15         | per hour per field  |
| Football and Soccer  |              |              |   |
| Field Rental   | Residential  | \$50         | per field per day   |
|  | Non-resident | \$75         | per field per day   |
| Field Rental with Prep   | Residential  | \$75         | per field per day   |
|  | Non-resident | \$100        | per field per day   |
| Concession Facility  |              |              |   |
| Concession Facility Rental   |              | \$500        | per season (fee not deposit)  |
| Mulligans Golf & Games   |              |              |   |
| Miniature Golf   |              |              |   |
| Adult  |              | \$8          |   |
| Children (11 & under)  |              | \$6          |   |
| Rerounds (same course)   |              | \$4          |   |
| Group  |              | 15% off      | Must have at least 15 people.   |
| Batting Cages  |              |              |   |
| One token (25 pitches)   |              | \$3          |   |
| Bat pass (15 tokens)   |              | \$32         |   |
| Bat Rental   |              | \$3          |   |
| Greens   |              |              |   |
| The Ridge (9 holes)  |              | \$15         |   |
| The Ridge (9 holes) Senior (60 & over) and Junior (11 & under)                               |              | \$14         |   |
| The Ridge (9 holes) Senior and Junior Monday - Thursday                                      |              | \$10         |   |
| The Meadows (9 holes)  |              | \$10         |   |
| The Meadows (9 holes) Senior (60 & over) and Juniors (11 & under)                            |              | \$9          |   |

# Fee Schedule



| DESCRIPTION                                     |              | FY 2025-2026           |   |
|---|--------------|------------------------|---|
| Golf Cart (per cart)                            |              | \$20                   |   |
| (per person per cart)                           |              | \$10                   |   |
| Pull Carts                                      |              | \$5                    |   |
| Rental Clubs                                    |              | \$10                   | 9 holes   |
| Single Iron                                     |              | \$2                    |   |
| Range   |              |                        |   |
| Large Bucket (120 balls)                        |              | \$15                   |   |
| 20 Punch Pass                                   |              | \$245                  |   |
| 10 Punch Pass                                   |              | \$128                  |   |
| 5 Punch Pass                                    |              | \$66                   |   |
| Medium Bucket (80 balls)                        |              | \$12                   |   |
| 20 Punch Pass                                   |              | \$210                  |   |
| 10 Punch Pass                                   |              | \$108                  |   |
| 5 Punch Pass                                    |              | \$55                   |   |
| Small Bucket (40 balls)                         |              | \$8                    |   |
| 20 Punch Pass                                   |              | \$128                  |   |
| 10 Punch Pass                                   |              | \$67                   |   |
| 5 Punch Pass                                    |              | \$35                   |   |
| Golf Instruction                                |              | contract agreement     |   |
| Passes  |              |                        |   |
| Season Pass - Range Only                        |              | \$1,000                | per year  |
| Season Pass - Range & Golf                      |              | \$1,250                | per year  |
| Season Pass - Junior Golf & Range               |              | \$550                  | per year  |
| Golf Cart Punch Pass (20 Punches)               |              | \$100                  | per year  |
| Senior Punch Pass (20 Punches)                  |              | \$120                  | per year  |
| Tennis Courts/Pickleball Courts                 |              |                        | No charge for regular play                            |
|   | Resident     | \$10                   | per court per hour (Rec. Dept. pre-approval required) |
| Private Court Use Reservation                   | Non-resident | \$12                   | per court per hour (Rec. Dept. pre-approval required) |
| Tournaments, League Play and Instructor Lessons |              | negotiated by contract |   |
| Memorial Park (Cemetery)                        |              |                        |   |
| Burial Type                                     |              |                        |   |
| <u>Outer Area</u>                               |              | <u>Initial Fees</u>    | <u>Open/Close</u>                                     |
| Flat Marker Space                               | Resident     | \$1,195                | \$567   |
|   | Non-Resident | \$1,695                | \$750   |
| Raised Marker Space                             | Resident     | \$1,795                | \$750   |
|   | Non-Resident | \$2,295                | \$990   |
| <u>Island Area</u>                              |              | <u>Initial Fees</u>    | <u>Open/Close</u>                                     |
| Flat Marker Space                               | Resident     | \$1,895                | \$585   |
|   | Non-Resident | \$2,395                | \$775   |
| Raised Marker Space                             | Resident     | \$2,295                | \$775   |
|   | Non-Resident | \$2,859                | \$1,025   |

# Fee Schedule



| DESCRIPTION                       |                 | FY 2025-2026        |  |
|-----------------------------------|-----------------|---------------------|--|
| <u>Cremation Garden</u>           |                 | <u>Initial Fees</u> | <u>Open/Close</u>  |
| Ossuary                           | Resident        | \$200               | \$100  |
|                                   | Non-Resident    | \$300               | \$135  |
| Pillow Cenotaph                   | Resident        | \$350               |  |
|                                   | Non-Resident    | \$465               |  |
| Granite Tablet                    | Resident        | \$520               | \$250  |
|                                   | Non-Resident    | \$690               | \$330  |
| Premium Companion                 | Resident        | \$1,795             | \$475  |
|                                   | Non-Resident    | \$2,360             | \$625  |
| Premium Individual                | Resident        | \$1,090             | \$475  |
|                                   | Non-Resident    | \$1,430             | \$625  |
| Companion Post Marker             | Resident        | \$1,150             | \$375  |
|                                   | Non-Resident    | \$1,520             | \$495  |
| Individual Post Marker            | Resident        | \$895               | \$375  |
|                                   | Non-Resident    | \$1,180             | \$495  |
| Tree Estate                       | Resident        | \$9,500             | \$250  |
|                                   | Non-Resident    | \$12,540            | \$330  |
| Bridge Niche                      | Resident        | \$6,875             | \$375  |
|                                   | Non-Resident    | \$9,075             | \$495  |
| Family Columbarium                | Resident        | \$24,750            | \$475  |
|                                   | Non-Resident    | \$32,670            | \$625  |
| Community Columbarium             | Resident        | \$1,295             | \$375  |
|                                   | Non-Resident    | \$1,710             | \$495  |
| Cremation Pedestal                | Resident        | \$19,250            | \$475  |
|                                   | Non-Resident    | \$25,410            | \$625  |
| Niche Boulder                     | Resident        | \$2,750             | \$250  |
|                                   | Non-Resident    | \$3,630             | \$330  |
| Cremation Bench                   | Resident        | \$8,500             | \$475  |
|                                   | Non-Resident    | \$11,220            | \$625  |
| Perpetual Care fund               |                 | \$438               |  |
| Open/Closing (Resident)           | Weekday         | \$567               |  |
|                                   | Weekend/Holiday | \$1,067             |  |
| Open/Closing (Non-Resident)       | Weekday         | \$750               |  |
|                                   | Weekend/Holiday | \$1,500             |  |
| Open/Closing (Infant/Cremation)   | Weekday         | \$220               |  |
|                                   | Weekend/Holiday | \$720               |  |
| Disinterment Fee                  | Weekday         | \$400               |  |
|                                   | Weekend/Holiday | \$600               |  |
| Certificate (Lost or Transferred) |                 | \$5                 |  |
| Monument Location Fee             |                 | \$35                |  |
| Repairs                           |                 | \$50                | per hr plus cost of item (i.e... Tree replacement @ \$200) |

# Fee Schedule



| DESCRIPTION                                   |  | FY 2025-2026   |   |
|---|--|--|---|
| Police Department Fees                        |  | New Rate   |   |
| Fingerprinting                                |  | \$10 per card  |   |
| Background Checks                             |  | \$10   |   |
| Police Clearance Letters                      |  | \$9  | notary and a background check   |
| Police Reports                                |  | \$15   |   |
| Traffic Accident Report                       |  | \$15   |   |
| Audio/Video Recordings                        |  | per hour based on employee wage (based on salary of the lowest paid employee with the necessary skill and training to fulfill the request) |   |
| Extra Duty Fee                                |  | \$76   | per hour (3 hour minimum)<br>Supervisor fee \$96 (supervisor required for every 4 officers) |
| Shopping Cart - Recovery Fee                  |  | \$5  | per occurrence  |
| Shopping Cart - Impound Fee                   |  | \$15   | per cart  |
| Shopping Cart - Application Fee               |  | \$50   | for exemption or administrative hearing   |
| Sex Offender Registry Fee                     |  | \$25   |   |
| Sex Offender DNA Fee                          |  | \$25   |   |
| Animal Control Fees                           |  |  |   |
| Dog License renewal (Altered)                 |  | \$10   | annually  |
| Dog License renewal (Non-Altered)             |  | \$35   | annually  |
| Senior Citizen - Age 65 (Dog must be altered) |  | \$5  | annually  |
| Vicious Dog Fee (Sterilized)                  |  | \$150  | annually  |
| Vicious Dog Fee (Unsterilized)                |  | \$250  | annually  |
| Vicious Dog Sign                              |  | Actual cost of sign  |   |
| Impound Fee                                   |  |  |   |
| Domestic Animals                              |  | \$32   | plus \$8 per day  |
| Second Impound                                |  | \$50   | plus \$8 per day  |
| Third and Above Impound                       |  | \$100  | plus \$8 per day  |
| Livestock                                     |  | \$60   | plus \$12 per day   |
| Microchip Service                             |  | \$20   |   |
| Adoption Fee (Altered)                        |  | \$25   |   |
| Adoption Fee (Non-Altered)                    |  | \$25   | + \$125 sterilization fee   |
| Euthanasia Fee                                |  | \$40   |   |
| Disposal                                      |  | \$25   |   |
| False Alarm Fees                              |  |  |   |
| 1st Time (in a year)                          |  | No Charge  |   |
| 2nd Time (in a year)                          |  | No Charge  |   |
| 3rd Time (in a year)                          |  | \$62   |   |
| Thereafter (in a year)                        |  | \$124  |   |
| False Alarm Late Fee                          |  | \$11   | minimum or 18% Annual Interest Rate   |
| Solid Waste Regulatory Fees                   |  |  |   |
| Commercial Hauler                             |  | 6%   | of all gross receipts payable monthly   |
| Private Hauler                                |  | \$120  | Annually  |

# Fee Schedule



| DESCRIPTION  |         | FY 2025-2026    |   |
|--|---------|-----------------|---|
| <b>Storm Drain Fees</b>  |         | <b>New Rate</b> |   |
| Residential  | \$9.02  | <b>\$9.56</b>   | per month (total residential storm drain fee = 1 ERU*)                      |
| *ERU is equivalent residential unit equal 4,752 square feet of impervious surface  |         |                 |   |
| Non-residential  | \$9.02  | <b>\$9.56</b>   | per month (total non-residential rate storm drain fee per ERU*)             |
| *Non-residential fees will be calculated based on the following formula:<br>square feet of impervious surface/ 1 ERU = monthly fee                       |         |                 |   |
| *example: a non-residential property with 26,136 square feet of impervious surface<br>(26,136 sq.ft./4,752 sq. ft. = 5.5 ERU's = 5.5 x \$8.51 = \$46.80) |         |                 |   |
| TV Video Inspection Fee  |         | \$200 base      | plus \$1.90 per linear foot of pipe   |
| Storm Drain Cleaning Fee   |         | \$250 base      | plus \$250 per hour   |
| Storm Water Inlet Marker   |         | \$5             | per marker  |
| Inlet Filter BMP   |         | \$20-\$30       | per filter, depending on size   |
| Maintenance Agreement Inspection Admin Fee   |         | \$200           | per inspection plus acreage below   |
| Up to 1 acre   |         | \$375           |   |
| 1-4.99 acres   |         | \$500           |   |
| 5-9.99 acres   |         | \$750           | plus \$50 per each additional acre over 10                                  |
| Work Reinstatement Fee   |         | \$250           | per reinstatement   |
| Street Sweeping Fee (contractor failure to clean up)   |         | \$530           | plus personnel & equipment costs  |
| <b>Waste Collection Fees</b>   |         | <b>New Rate</b> |   |
| Dumpster   | \$40    | <b>\$50</b>     | per weekday   |
|  | \$80    | <b>\$100</b>    | per weekend   |
| 30 Yard Dumpster   |         | \$160           | per weekend   |
| Overweight or Overfilled Dumpsters   |         | \$250           |   |
| Unaccepted Items in Dumpster   |         | \$50 per item   | tires, chemicals, batteries, electronics, concrete, large tree stumps, etc. |
| Container Swap Out Fee   |         | \$100           | per container   |
| 1st Can  | \$14.89 | <b>\$16.05</b>  | per month   |
| Each additional can  | \$9.97  | <b>\$10.74</b>  | per month   |
| Senior Option (70 gallon can)  | \$11.03 | <b>\$11.89</b>  | per month   |
| Early Return of 2nd can < 1 yr   |         | \$54            |   |
| Recycling  |         | \$2             | per container per month   |
| Suspension Fee (period must be >30 days)   |         | \$22            |   |
| Special Services Pickup  |         | \$15            | Trash 5'x5'x5' pile of debris   |
| Christmas Tree Pickup  |         | \$10            |   |



# Fee Schedule



| DESCRIPTION  |                      | FY 2025-2026 |  |
|--|----------------------|--------------|--|
| Water Rates  |                      | New Rate     |  |
| Culinary Water Rates   |                      |              |  |
| Monthly Culinary Water Base Rates (per meter)                    |                      |              |  |
| Connection Size  | Base Fee Multipliers |              |  |
| 3/4"   |                      | \$30.00      |  |
| 1"   | 1.09                 | \$32.80      |  |
| 1 1/2"   | 1.12                 | \$33.50      |  |
| 2"   | 1.23                 | \$37.00      |  |
| 3"   | 1.82                 | \$54.50      |  |
| 4"   | 2.47                 | \$74.10      |  |
| 6"   | 4.27                 | \$128.00     |  |
| 8"   | 6.60                 | \$198.00     |  |
| 10"  | 8.00                 | \$240.00     |  |
| Volumetric Culinary Water Usage Rates                            |                      |              |  |
| Tier 1   | \$2.14               | \$2.21       |  |
| Tier 2   | \$2.41               | \$2.49       |  |
| Tier 3   | \$2.68               | \$2.77       |  |
| Tier 4   | \$2.95               | \$3.05       |  |
| Tier 5   | \$3.21               | \$3.32       |  |
| Secondary Water Rates  |                      |              |  |
| Base Rate  | \$18                 | \$19         |  |
| Pumped Rate  | \$5.20               | \$6          |  |
| Secondary Water Share Leasing Administration Fee                 |                      | \$10         | on top of the canal company assessed fee |
| Cash in lieu of water shares required by development             |                      |              | Market Rate (per acre foot)              |
| New Service Fee  |                      | \$17         |  |
| Transfer of Service within City Limits                           |                      | \$12         |  |
| Turn on service (excluding new of transferred service)           |                      | \$35         |  |
| Turn off service (excluding permanent discontinuance of service) |                      | \$35         |  |
| Reconnection Fee   |                      | \$75         |  |
| Residential Construction Water (Shall not be prorated)           |                      | \$212        | for each 90 days                         |
| Commercial Construction Water (Shall not be prorated)            |                      | \$2.18       | per 1000 gallons used                    |
| Commercial/Landscape Meter Set                                   |                      | \$310        | Plus Cost of Meter                       |
| Flushing Fee   |                      | \$250        | plus the cost of water                   |
| Commercial Backflow Inspection                                   |                      | \$130        | per inspection                           |
| Water Pressure Inspection Fee                                    |                      | \$65         | per inspection                           |
| After Hours Contractor Work Request                              |                      | \$43         | per hour                                 |
| Water Sample Fee   |                      | \$65         | per sample                               |
| Water Meter Installation Call Back                               |                      | \$40         | and \$40 per additional call back        |
| Water Meter Tampering Fee  |                      | \$70         | per tampering                            |



| DESCRIPTION  | FY 2025-2026          |                                |
|--|-----------------------|--------------------------------|
| Water Meter Fee (3/4")   | \$433.29              | per meter                      |
| Water Meter Fee (1")   | \$567.05              | per meter                      |
| Water Meter Fee (1.5")   | \$942.81              | per meter                      |
| Water Meter Fee (2")   | \$1,165.01            | per meter                      |
| Water Meter Fee (3")   | \$2,553.65            | per meter                      |
| Water Meter Fee (4")   | \$3,040.73            | per meter                      |
| Water Meter Fee (6")   | \$4,625.61            | per meter                      |
| Water Meter Fee (8")   | \$5,338.41            | per meter                      |
| Secondary Water Meter Fee (1")   | \$559.13              | per meter                      |
| Antennas   | Actual cost of device |                                |
| ERT's  | Actual cost of device |                                |
| Registers  | Actual cost of device |                                |
| Non-Metered Base Rate Service Fee  | \$1.50                | per month                      |
| Broken Transponder Replacement Fee   | \$102.50              |                                |
| Late Fee   | \$0.50 or 5%          | per month, whichever is larger |
| Second Violation of the Water Shortage Management Plan   | \$100                 |                                |
| Third & Subsequent Violations of the Water Shortage Management Plan  | \$500                 |                                |
| Fire Hydrant Fees  |                       |                                |
| <u>Standard Fees</u>   |                       |                                |
| Fire Hydrant Deposit (Refundable)  | \$2,900               |                                |
| Fire Hydrant Usage   | \$4.45                | per 1000 gallons used          |
| <u>3 Month Contract</u>  |                       |                                |
| Water Usage Payment  | \$1,001.25            |                                |
| <u>6 Month Contract</u>  |                       |                                |
| Water Usage Payment  | \$2,002.50            |                                |
| <u>12 Month Contract</u>   |                       |                                |
| Water Usage Payment  | \$4,005               |                                |
| *Water usage payment is an estimated amount for the contract time frame. Water usage will be reassessed at the end of contract. Refund or invoice will be made depending on total amount of water usage. |                       |                                |

Note: Impact Fees are not included in Fee Schedule

# Glossary of Key Terms



**Accrual Basis of Accounting** – A method of accounting in which revenues and expenditures are recognized at the time they are incurred, as opposed to when cash is received or spent.

**ACFR** – (see Annual Comprehensive Financial Report).

**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.

**Administrative Fees** – Fees allocated to Special Revenue Funds and Enterprise Funds to cover support costs incurred by General Fund divisions.

**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.

**Annual Comprehensive Financial Report (ACFR)** – The audited annual report of the City's financial condition at the conclusion of the fiscal year.

**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.

**Assigned Fund Balance** - The portion of a fund balance that has been set aside for a specific purpose by City Administration.

**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. The State or local government may set the

legal requirements for a balanced budget.

**Basis of Budgeting** – The City's budget is based on the modified accrual basis of accounting for its governmental and proprietary funds. (See modified accrual basis of accounting).

**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 Rating** – A methodology used to measure the fiscal health of the City. Generally, analyst firms such as Standard and Poor's, Moody's Investor Service, and Fitch Ratings provide bond ratings to municipalities. Bonds rated AAA/Aaa are judged to be the best quality and carry the smallest degree of risk and, together with AA/Aa bonds, comprise high grade bonds. Ratings including "++ or "1" designate the strongest bonds in the rating category. Generally, highly rated bonds result in lower interest rates.

**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.

**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** – 5 year plan, updated annually to prioritize infrastructure needs. The plan includes capital project and maintenance 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. They also act to encourage retention with the City, by discouraging movement to other employers after the City has invested resources in training and certification. Existing career ladders correspond with similar career ladders in the City’s relevant job market. This year’s budget includes several new career ladders which also correspond with the job market.

**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).

**Committed Fund Balance** – The portion of a fund balance that has been set aside for a specific purpose by the City Council.

**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.

**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.

**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 sanitation.

**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** – The twelve-month period of time to which a budget applies. The City of South 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. South Jordan charges a 6% franchise tax for electrical and natural gas utilities.

**FTE** – (see Full Time Employees).

**Full Time Equivalent** – 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.

**Funding Source** - Source of money pledged to pay principal and interest.

**GAAP** – (see Generally Accepted Accounting Principles).

**GASB** – (see Governmental Accounting Standards Board).

**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.

**Governmental Accounting Standards Board (GASB)** – The group that develops standardized reporting for government entities.

**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 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.



**Merit/Wage Compression Increase** - Typically government employers recognize performance and increased experience with annual merit increase. Unlike most other government employers, however, South Jordan has an open range, rather than a step plan. In a step plan, the annual percentage is preset. In an open range it is not. City employees have not received merit increases during the economic downturn, although the number of employees has not grown in spite of population and service growth.

**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 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.

**RDA** – (see Redevelopment Agency).

**Redevelopment Agency** – 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, User Fees.

**Sales Tax** – Tax imposed on the taxable sales of all final goods. South Jordan receives part of the 6.85% sales tax 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). A special improvement district is created and a bond is issued to pay for the project. Then the property owners within the district pay a special assessment in addition to their taxes in order to repay the bond.

**Special Revenue Fund** – Fund used to account for specific revenue sources that are legally restricted to be spent for specified purposes. Examples are storm drain and risk management.

**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.



## **City of South Jordan**

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