

# REVENUE DETAIL FY 2010-2011

## GENERAL FUND

Category

**Taxes**

Account Title/ Account Number	Amount	Description / Justification
Property Taxes 3110000	9,178,872	Property taxes each year may increase only because of new growth. The building safety dept has provided an estimate of the amount of new growth using the valuations from the permits that have been issued. New growth should be around 1.62%. The collection rate for the last five years has averaged 96.6828%, providing \$160,121 of new tax revenue.
Delinquent Property Taxes 3120000	250,000	Delinquent taxes are the general property taxes that are paid after the due date. Last year we collected \$231,282. This year we have projected revenue to be \$250,000. Economic conditions across the nation should have an effect on this revenue. We have projected no increase for next year.
Sales Tax 3130000	11,556,230	Sales taxes are generated by the various sales outlets in the state, then the money is sent in to the state tax commission. Money is sent in on a monthly, quarter, or annual basis, based on the size of the sales of the business. FY11 revenue is projected to increase 2.2% according to the State, which is \$248,764, over the FY10 projected revenue (11,307,466).
Cable Franchise Tax 3140000	417,000	Cable franchise taxes are charged at a rate of 5% to the users of cable services. We receive the taxes on a quarterly basis. The most recent quarter was \$104,366. The projection is a 5.8% increase based on the most recent quarter.
Utility Franchise Tax 3150000	4,800,000	Utility franchise taxes are charged on local power and gas at 6.0%. A 1.0% increase over FY 10 is projected. Revenue growth comes from new homes and businesses, along with the rate increases enacted by the utility companies.
Telecommunications Tax 3151000	1,500,000	Telecommunication taxes are limited to 3.5% charged on telecommunication services. The revenue collected from this tax is dedicated to road funds as per City Council.
Motor Vehicle Taxes 3160000	1,045,000	Fee in Lieu-Vehicles. This tax is the age-based fee charged on vehicles, trailers, motorcycles, off-road vehicles, boats and other personal property. This revenue is projected to decrease 5%.
Transient Room Tax 3170000	22,000	This tax is charged on the room rate at hotels in the city. This is a new revenue source for the city beginning FY 08. There is only one hotel in the city, the Hampton Inn.
Pen & Int on Delinquent Tax 3190000	35,000	The revenue comes from penalties and interest that are assessed on delinquent property tax payments.

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### Licenses & Permits

Account Title/ Account Number	Amount	Description / Justification
Business Linceses 3210000	315,000	The revenue comes from business licenses, vending licenses, solicitor licenses, that the city issues. Businesses are charged a base fee plus an employee fee to obtain a license. There are currently 2,039 home occupations and 1,321 commercial businesses.
Animal Licenses 3211000	49,000	This reflects the anticipated revenue the city will realize as a result of fees collected from animal licenses and permits.
Business License App. Fee 3212000	30,000	This revenue comes from the new business license applications that are made each year. The city charges a \$50 fee per application that is processed.
Rental Dwelling License 3213000	107,914	This revenue is for the rental dwelling fee charged on all rental units in the city.
Rental Dwelling App. Fee 3214000	10,000	This revenue comes from the new rental dwelling applications that are made each year. The City charges a \$50 fee per application that is processed.
Conditional Use Permits 3218000	20,245	2008-09 revenue \$29,950 and 2009-10 YTD revenue \$11,200
Building Permits 3221000	980,000	2008-09 revenue \$1,215,877 and 2009-10 YTD revenue \$601,643
Encroachment Permits 3222000	90,000	Based upon past year's revenues.

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## Category

### Intergovernmental

Account Title/ Account Number	Amount	Description / Justification
Healthy WJ Committee 3326000	13,300	Fees and sponsorship donations for Linda Buttars Memorial Fun Run and Weight Biggest Losers Contest. Utah Substance Abuse Prevention Grant
Allot-Class C 3356000	3,100,000	C Road funds come from the gasoline tax that is added to the price of a gallon of gas. The money is sent to cities every other month, six distributions per year. This is based on past history.
Allot-Liquor Fund 3358000	90,000	Each year the state allocates funds to individual cities from a beer tax pool. The funds are be used to combat alcohol violations. We use these funds to pay officers overtime on the weekends and equipment to identify and prosecute these violators. We anticipate the award to be slightly larger then last year.
State Art Grant 3359000	1,500	The West Jordan Arts Council applies for a least \$2,000 with the Utah Arts Council. They have received anywhere from \$500 to \$1,550.
SAFE Grant 3360020	18,000	The police department has been awarded through the Utah State Department of Correction, SAFE Grant, funds to pay our officers overtime in order to visit Sex Offender. This account is for the receipt of those reimbursements for the overtime shifts.
Crime Victim Reparation 3363000	32,000	Reflects the anticipated revenue the city will realize as a result of the Victims Assistance grant. This state allocated funding is to be used to help offset the cost of salaries and benefits of our victims assistance personnel.
US Dept. of Justice Grant 3365500	5,390	Reflects the anticipated revenue the city will realize as a result of a grant awarded us by the federal government for bullet proof vests. We anticipate a slight decrease in the funding from last year over the previous year.
County Arts Grant 3366000	15,000	ZAP Tier II funding for the West Jordan Arts Council
CCJJ JAG - DVSA 3369201	86,030	Anticipated revenue associated with a two-year grant for a Domestic Violence/Sexual Assault Investigator. The grant period is from January 1, 2010 through December 31, 2011.
Fed Asset Sharing Program 3375010	27,700	Reflects the anticipated revenue the city will receive as a result of a seized asset sharing agreement with the Federal Government. The funding is used for procuring equipment, technology and other material which will be used for the law enforcement of controlled substance interdiction and enforcement.

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### Intergovernmental

Account Title/ Account Number	Amount	Description / Justification
Jordan School Reimburse. 3377000	270,000	Jordan School District pays a portion of the cost of having officers and crossing guards in their schools.
Gang Task Force Reimburse. 3380002	2,000	covers the cost of extra additional pay, paid to our Gang Task Force Officer, The police dept. funds the initial cost and S.L. County Auditors Office reimburses.
DEA Task Force Reimburse. 3380003	16,000	Covers the cost of extra additional pay paid to our Metro Narcotics (DEA). The police dept funds the initial cost and metro narcotics reimburses.

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## GENERAL FUND

Category

### Charges For Service

Account Title/ Account Number	Amount	Description / Justification
Reclaimed Animals 3411000	37,000	Reflects the anticipated revenue the city will realize as a result of fees collected from animal impounds.
Pet Sterilization Charge 3411100	8,900	Revenue generated when an animal is adopted from the shelter. The new owner pays the animal shelter up-front to have pet sterilized. The owner is then given a voucher to use at a local veterinarian's office. Once the animal is sterilized, the voucher is redeemed by the vet for payment from the shelter.
Site Plan Review 3412000	41,097	2008-09 revenue \$50,780 and 2009-10 YTD revenue \$21,307
Zoning & Subdivision Fee 3413000	110,004	2008-09 revenue \$139,934 and 2009-10 YTD revenue \$67,661
Maps & Publications Sale 3415000	900	2008-09 revenue \$678 and 2009-10 YTD \$915
NSF/Serv. Charge/Late Fee 3416000	5,000	Service charges for non-sufficient funds checks and late fees assessed to business licenses and animal licenses. NSF charges are set by state at current rate is \$20, late fees for business licenses are determined by license fee and how late they are paid, animal license late fee is \$15. There is 11% increase in this revenue budgeted.
Specs & Engineering Fee 3417000	4,000	Based upon last few years of revenues.
Special Police Service 3421000	36,000	Reflects the anticipated revenue the city will realize as a result of funds collected from finger print, photo and reports.
Inspection Fee 3424000	25,000	Misc. inspections for building will be charged a \$50 fee.
Fire Inspection Fee 4325000	36,910	Revenue from business inspections will remain relatively flat with a small increase inspected. Fire sprinkler review and inspection fees are directly tied to commercial, industrial and multi-tenant construction. Fees are tied to the size of the building's fire sprinkler system. With decrease in multi-tenant units, revenue will decline.

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### Charges For Service

Account Title/ Account Number	Amount	Description / Justification
Cost Recovery Fire 3425100	2,500	The cost recovery program will be used to collect cost to clean up large type of spills over and above what is required for normal traffic accidents. This projection is based on the number of large scale haz-mat incidents in FY 09-10.
False Alarm Runs 3428000	25,000	Reflects the anticipated revenue the city will realize as a result of funds collected from alarm fees. This fee helps compensate for the records clerks keeping track of false alarms and sending out invoices and the patrol divisions response to those false alarms.
Eng Review & Inspect. Fee 3430000	512,000	Based upon the "Public Works Department CPG, Development Review, GIS Admin. Cost Allocations Spreadsheet (FY2010/2011), and the "Allocating Engineering Costs Spreadsheet (FY2010/2011).
Concept Plan Meeting Fee 3430020	12,000	Fee for pre-application meetings at \$500. 2008-09 revenue \$17,000 and 2009-10 YTD revenue \$9,500.
Technology Surcharge 3431000	47,000	Based upon last year's actual amount of \$47,741.
Legal Defender Reimburse. 3444000	24,000	Covers reimbursements for legal services for indigent defendants.
Parks, Public Property 3474000	84,000	Based on last year's actual amount of \$84,038.
Street Light Fee 3475000	555,000	Based on last year's actual amount of \$555,402.
Sign Review 3477000	3,275	2008-09 revenue \$2,875 and 2009-10 YTD revenue \$2,125. Receive revenue from Temporary and Change of Copy signs. Permanent signs are accounted for in the Building Permit revenue.

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### Charges For Service

Account Title/ Account Number	Amount	Description / Justification
Ambulance Fees 3478000	958,847	This 3% increase represents an increase in all call volume and the total number of transports projected for the next fiscal year. It is tempered somewhat by reduction in allowable fees by Medicare and Medicaid. Revenue projections from Bonneville Collections for delinquent Ambulance bills are lower in FY 09/10 due to economic situation.
Cemetery Lot Sale 3481000	50,000	Based on last year's actual amount of \$51,005.
Opening & Closing 3483000	30,000	Based on last year's actual amount of \$29,425

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### Interfund Charges

Account Title/ Account Number	Amount	Description / Justification
Road Capital 3499044	1,201,328	Schedule was developed using rational support approach. The study of support costs provides a comprehensive and rational backup for fees to other funds.
Parks Capital 3499045	13,753	Schedule was developed using rational support approach. The study of support costs provides a comprehensive and rational backup for fees to other funds.
Storm Capital 3499046	180,531	Schedule was developed using rational support approach. The study of support costs provides a comprehensive and rational backup for fees to other funds.
Water 3499051	1,796,617	Schedule was developed using rational support approach. The study of support costs provides a comprehensive and rational backup for fees to other funds.
Sewer 3499052	1,166,445	Schedule was developed using rational support approach. The study of support costs provides a comprehensive and rational backup for fees to other funds.
Solid Waste 3499054	373,687	Schedule was developed using rational support approach. The study of support costs provides a comprehensive and rational backup for fees to other funds.
Fleet 3499061	21,464	Schedule was developed using rational support approach. The study of support costs provides a comprehensive and rational backup for fees to other funds.

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### Fines & Forfeitures

Account Title/ Account Number	Amount	Description / Justification
Court Fines 3511000	1,800,000	We are currently projecting a flat revenue growth for the court revenues. Citations have been trending lower because of the increasing workload on officers for criminal offenses.
Special Enforcements 3512000	500	As of July 1, 2007, by law, Wasatch Front Regional Council no longer is required to collect an additiona \$10 traffic surcharge on minor moving violations. Anticipate some residual receipts.
Youth Court 3513000	300	

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Category

### Miscellaneous Revenues

Account Title/ Account Number	Amount	Description / Justification
Interest Earnings 3610000	20,000	Interest comes from the investment of idle cash. The city follows its own investment policy and the State Money Management Act. Interest rates on the short end of the yield curve have been steady. Currently budgeting a flat revenue due to the use of fund balance and the steady trend in interest rates.
Class C Road Interest 3611000	23,000	Interest from investment of idle cash. State law requires that restricted monies earn interest and the interest is restricted to the same use. The city follows its own investment policy and the State Money Management Act. Budgeted flat projection in revenue due to the steady lack of movement in interest rates.
Rents, Concessions 3620000	37,000	Rents come from the usage of the buildings from outside entities. Rent for meeting rooms and rent from County DA .
Arts Council 3620200	24,100	Theater Arts tickets sales \$14,000 concessions \$3,800 - Youth Theatre tickets \$4,000 concessions \$1,000 sle of items (pictures, videos, etc) \$200 - Visual Arts competition fees \$700 - art purchases from gallery \$100 - donations \$300
Chamber of Commerce 3621000	1,200	Monthly rental payments for use of office space. Monthly rent is \$100.
Property Leases 3623000	46,000	Rent for the right to have cellular antennas on city property.
Safety & Health Fair 3624000	5,100	Display booth rental and food concession.
July 4th Celebration 3626000	20,800	Food and commercial booths, donations, parade late fees, carnival.
Misc. Events 3626010	1,400	Farmers Market booth rental, other event booth rentals, sponsors.
RDA Admin Reimbursement 3627000	130,957	Annual reimbursement from RDA to General Fund for current year accrued prior year obligations, administrative costs, overhead, facility rental and charges, program management and other charges owed by the Agency to the city, pursuant to a Resolution adopted by the Agency Board.

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Category

### Miscellaneous Revenues

Account Title/ Account Number	Amount	Description / Justification
Victim Assistance Contrib. 3660030	3,000	Reflects the anticipated revenues the city will realize as a result of funds collected from donations. This fund help pay for events that bring awareness to those that have been harmed as a result of crime or abuse.
Animal Control Contrib. 3660050	3,000	The Animal Shelter receives donations from businesses and individuals which are to assist in the care and adoption of animals from the shelter.
Sundry Revenue 3690000	150,000	Revenue from various other sources that are not generally large enough to warrant tracking separately. We generally receive more property tax revenue that the law allows us to budget for, so we have placed it in here.

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Category

### Transfers In

Account Title/ Account Number	Amount	Description / Justification
Transfer from Risk Mgt 3860000	750,000	Transfer fund balance from the Risk Management Fund.
Transfer from RDA 3873000	684,575	Transfer from the RDA fund to pay for the debt service on the Cultural & Recreational bond that is being paid for by the sales tax bond, series 2001.
Transfer from Cap Support 3874043	1,000,000	Transfer fund balance from the Capital Support Fund.