

SOUTH JORDAN CITY
CITY COUNCIL SPECIAL BUDGET MEETING
POLICE TRAINING ROOM

January 26, 2016

Present: Mayor David Alvord, Council Member Patrick Harris, Council Member Brad Marlor, Council Member Chris Rogers, Council Member Don Shelton, Council Member Tamara Zander, CM Gary Whatcott, City Attorney Ryan Loose, Fire Battalion Chief Wayne Edginton, Administrative Services Director Dustin Lewis, Police Chief Jeff Carr, Strategic Services Director Don Tingey, Development Services Director Brad Klavano, COS Paul Cunningham, City Commerce Director Brian Preece, Finance Director Sunil Naidu, IS Director John Day, Public Works Director Jason Rasmussen, Intergovernmental Affairs Coordinator Chip Dawson, City Council Secretary MaryAnn Dean

Others: Fred Philpot, Lewis Young Robertson & Burningham

**BUDGET STUDY SESSION
POLICE TRAINING ROOM – 4:00 PM**

A. Invocation: *By Council Member Tamara Zander*

Mayor Alvord welcomed everyone present.

Council Member Zander offered the invocation.

B. City Wide Budget Discussion/Presentation

Fred Philpot, Lewis Young Robertson and Burningham, reviewed the cost of service study presentation (Attachment A). They discussed the technology fee, which is new. It is not included in the administrative cost. This fee is not for startup costs; it is only the cost to maintain the software.

It was noted that there are some significant jumps in fees. In the Planning and Zoning area, they established more of a flat fee average rather than a fee per assessed value. It was also noted that with the recommended fees, it would be revenue neutral.

Council Member Rogers said he could see controversy with the sign permit fee.

The City Council discussed the admin fee. There is some ambiguity with staff time for the admin fee, so instead of charging the full amount, CM Whatcott proposed to charge 50 percent of the admin total. CM Whatcott said he felt it was a more reasonable first step.

CM Whatcott discussed the antiquated technology that they have. He said the requests from the users couldn't be delivered without a technology upgrade. It is very expensive to maintain and they do not want to use the General Fund to subsidize it.

CM Whatcott said the technology will help them understand their true costs. It will also help them identify weak points and how to improve their process.

Council Member Marlor asked how often will they need to update the fee schedule? Finance Director Naidu said it was done 6-8 years ago. Development Services Director Klavano said they hope to understand the actual costs in 2-3 years. It was noted that the new software will go live in September. Mr. Philpot concurred that in 2-3 years, they could update the fees.

Mayor Alvord noted that a small commercial business, such as an insurance salesman, is paying the same building permit fee as something more intense, such as Walmart. Mr. Philpot said the law says they have to make sure there is a reasonable connection between the assessed fee and the cost of service. Mayor Alvord said he thinks the sliding scale may be more reasonable in that scenario. Development Services Director Klavano said sometimes the smaller infill projects are more time consuming than the larger projects because of resident concerns, etc.

Mr. Philpot reviewed the fee comparisons with other cities. Many still use the UBC table which is at least 10 years old. He said it appears West Jordan has updated their fee schedule. Sandy City has not.

Council Member Rogers asked if other cities have a technology fee? Mr. Philpot said it is probably included in the department overhead fee.

Mayor Alvord asked what revenue change is expected from this? Finance Director Naidu said it is revenue neutral. He said the planning and zoning fees are increasing but the building fees are decreasing so it is a net wash. They are not generating new revenues.

They again discussed the admin fee. There is a gray area in administrative costs knowing how much time is truly dedicated to each department. That is why the recommendation to only charge 50 percent of that fee.

Council Member Harris asked how do they know the 50 percent fee is accurate? CM Whatcott said they don't. They would rather wait until the technology is in place and charge accurately. He said staff chose the 50 percent figure because it makes this as revenue neutral as possible. He concurred that they should re-evaluate the fees in 2-3 years when the technology is in place. They could get to the point that they are evaluating the fees yearly.

Finance Director Naidu reviewed proposed changes to fees within the budget.

The City Council discussed the \$25 free expression activity permit. It meets the legal requirements. Council Member Rogers said he could see that fee being challenged by an attorney. COS Cunningham said they do not get many protests. They are allowed to put reasonable limitations on the protests because it can impact the public.

They reviewed other fee changes such as street sweeping, emergency personnel, fire extinguisher training, GRAMA requests, parks and recreation fees, field lighting, and the sundeck rental.

The City Council discussed false alarm fees. Police Chief Carr indicated that they responded to almost 900 false alarm calls in 2015. He said he feels the new fees approach is reasonable. The first and second false alarm response would be free. The cost would increase over the current rate for the 3rd and 4th false alarm call.

Council Member Rogers asked how do they determine it is a false alarm? Police Chief Carr said a lot of time people had just left their home. In some cases, kids, pets, or the weather trips the alarm. He noted that when the report is generated, the residents are informed when they will be charged.

The City Council discussed the street sweeping fee. They have a lot of mud tracking issues in the spring. Sometimes the contractor fails to clean it up. After ample notice to the contractor, the city tries to recoup their costs from sweeping the street.

The City Council discussed fines from the police or court. CM Whatcott said those fees are regulated by the state.

The City Council reviewed fees for the neighborhood dumpster program when unaccepted items are placed in the dumpster. They do not recoup all of their costs for this program. The purpose of the program is to try to avoid potential garbage pile up in someone's yard.

Finance Director Naidu trained the City Council on the fund types in the city.

He explained that there are Government Funds and Proprietary/Business type funds. The government funds include the General Fund, Special Revenue Funds, the Debt Service Fund, and RDA's. Proprietary funds include enterprise funds. He said they use GASB (Government Accounting Standard Board) rules for the Government Funds. They use FASB (Financial Accounting Standards Board) rules for Proprietary/Business funds.

Finance Director Naidu said they do not subsidize the recreation center, other than debt service. The RDA is paying for the fitness center debt service. The recreation center itself covers operating costs.

Finance Director Naidu reviewed what RDA funds are. It was noted that all CDRA areas are under the envelope of the RDA (Redevelopment Agency).

Finance Director Naidu said the City Council has the most discretion with the General Funds. The other funds are restricted. He noted that minor enterprise funds are listed under the special revenue fund. Most of the time, the General Fund is used to pay for debt. They can transfer money from the General Fund to the RDA, but it can't go backwards unless it is for a specific

purpose. He said they can put money from the General Fund to an Enterprise fund, but going backwards requires public hearings.

Mayor Alvord asked how did the RDA receive its first funding? He was told that the first money was funded by the General Fund and then repaid back as the tax increment came in. It was noted that in recent years, the RDA is paying the city back. The City is not putting money into the RDA fund. There are currently 15 project areas, 2 have closed and they are losing another one off the books this year.

Finance Director Naidu reviewed a potential law change because the County is not assessing the values correctly relative to the completed RDA projects.

Finance Director Naidu reviewed a presentation on the city's revenue (Attachment B). It was noted that the city receives less than half of the collected bail fees. Also, the judge is not hired by the city.

The City Council discussed how commercial development was shunned in the past in the city. They also discussed how the boundaries of the city changed.

The City Council discussed sales taxes. If the sales tax figures go down, it could put the city in a tough position. Sales tax revenue is more volatile. City Commerce Director Preece said South Jordan has diversified the uses to make the sales tax revenue less volatile.

Mayor Alvord said there is something to be said about keeping the residents' tax rates lower. He said in a recession, everyone has to tighten their belts, both cities and individuals.

CM Whatcott said the residents suffer if service delivery decreases. He said they need to consider both the sales tax percentage and the uses. South Jordan weathered the recent recession well because of growth and the diversified tax portfolio.

The City Council discussed difficulties that Saratoga Springs experienced during the last recession. They were funding ongoing operations with one time funding. They also had low property taxes, and a low amount of sales tax.

Council Member Marlor said they need to make sure they are looking many years into the future determining what the "three legged stool" of tax revenue is going to be.

Mayor Alvord asked if there is a scenario that the city was so smart that taxes could go down? City Commerce Director Preece said it depends on the maturity of the city. Older cities don't charge impact fees but they also have no new growth.

They also discussed the redevelopment of downtown Ogden. Ogden spent down all of their reserves replacing roads and sewer lines, etc. They could have chosen to bond or raise taxes.

It was noted that Sandy City has a franchise tax in their water bill that is not part of the taxes.

Mayor Alvord said when he took office the sales tax percentage and property tax percentage were almost the same. It is great to see the sales tax increase.

City Commerce Director Preece said in the retail world, there is a large increase in on line sales. In a lot of centers, retail growth is restaurants. They are starting to backfill properties with the service industry because they are more internet proof.

Mayor Alvord said the City Council should consider supporting Kim Coleman's bill. He said having auto dealerships on the Mountain View Corridor would help the Jordan School District.

Council Member Marlor said he would like to see the City Council do an initiative to attract city dollars to stay in the city. They should communicate as much as they can to shop South Jordan. They can emphasize that through newsletters, bills, etc.

Finance Director Naidu reviewed the tax rate history, rate comparison, and dollar distribution from his presentation. It was noted that the taxes, overall, go up every year. Mayor Alvord said that is unsustainable over time. Finance Director Naidu said that was the purpose behind the certified tax rate.

Finance Director Naidu reviewed the revenue over population graph and noted that the property tax revenue is decreasing. New growth bumps up the revenue. He said the assessed value for residents has decreased. He said he is concerned about the entire revenue trend. Growth is slowing.

CM Whatcott said if they continue to squeeze the development code to limit housing diversity, it limits the number of new prospective buyers. He noted that Kennecott's development has housing diversity. He said they are currently lacking in rooftops needed for commercial development on the west side of the city. It was noted that service businesses do not pay sales tax.

Finance Director Naidu reviewed the revenue history and the total sales tax from his presentation.

The City Council discussed Kennecott; copper prices are decreasing. CM Whatcott said Kennecott has upgraded the smelting operating and they are working on the Corner Canyon project. Right now, the life expectancy of Kennecott is 2031. Kennecott is the biggest revenue generator for the city. They need a long term strategic plan to figure out how to deal with it when that operation ends.

It was noted that the land in the RDA areas has appreciated \$1 billion from the initial tax base to now. Mayor Alvord said it would be interesting to see the projections of revenue that will come from the upcoming expirations of RDA areas.

Finance Director Naidu reviewed the direct POS number and the top 10 sales tax payers as well as the total revenue for the top 10 in his presentation. He also reviewed the sales tax projections.

ADJOURNMENT

Council Member Rogers made a motion to adjourn. Council Member Shelton seconded the motion. The vote was unanimous in favor.

The January 26, 2016 City Council meeting adjourned at 6:39 p.m.

This is a true and correct copy of the January 26, 2016 Council Meeting minutes, which were approved on February 16, 2016.

Auna M. West
South Jordan City Recorder



SOUTH JORDAN

COST OF SERVICE STUDY
JANUARY 2016

PREPARED BY: LEWIS YOUNG ROBERTSON & BURNINGHAM INC.

Purpose

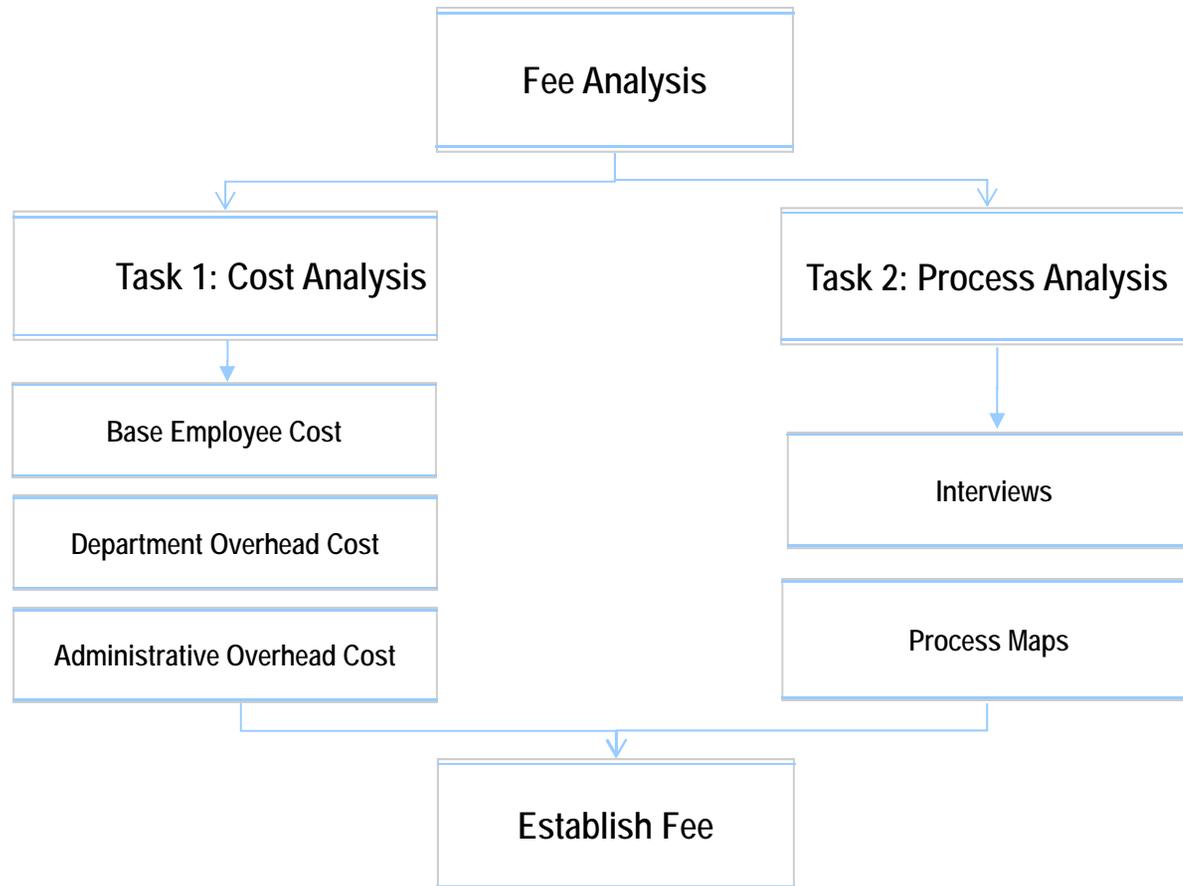
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To ensure that the fees charged reflect the reasonable cost of processing the application, permit, inspection, regulation or review.

Utah Code 10-9a-510

Process

3



Task 1. Cost Analysis

4

- **Analysis of current and projected budgets** to determine base costs, department overhead, and administrative overhead costs:
 - Base costs include employee salaries and benefits
 - Department overhead costs include general costs to operate each department
 - Administrative overhead costs include the cost of the services provided to all departments (i.e. legislative, executive and administrative costs)

Task 1: Cost Analysis

5

- Base, department overhead, and administrative overhead costs compared to total hours worked to determine employees' cost per minute (assumes Admin Cost @ 50%)

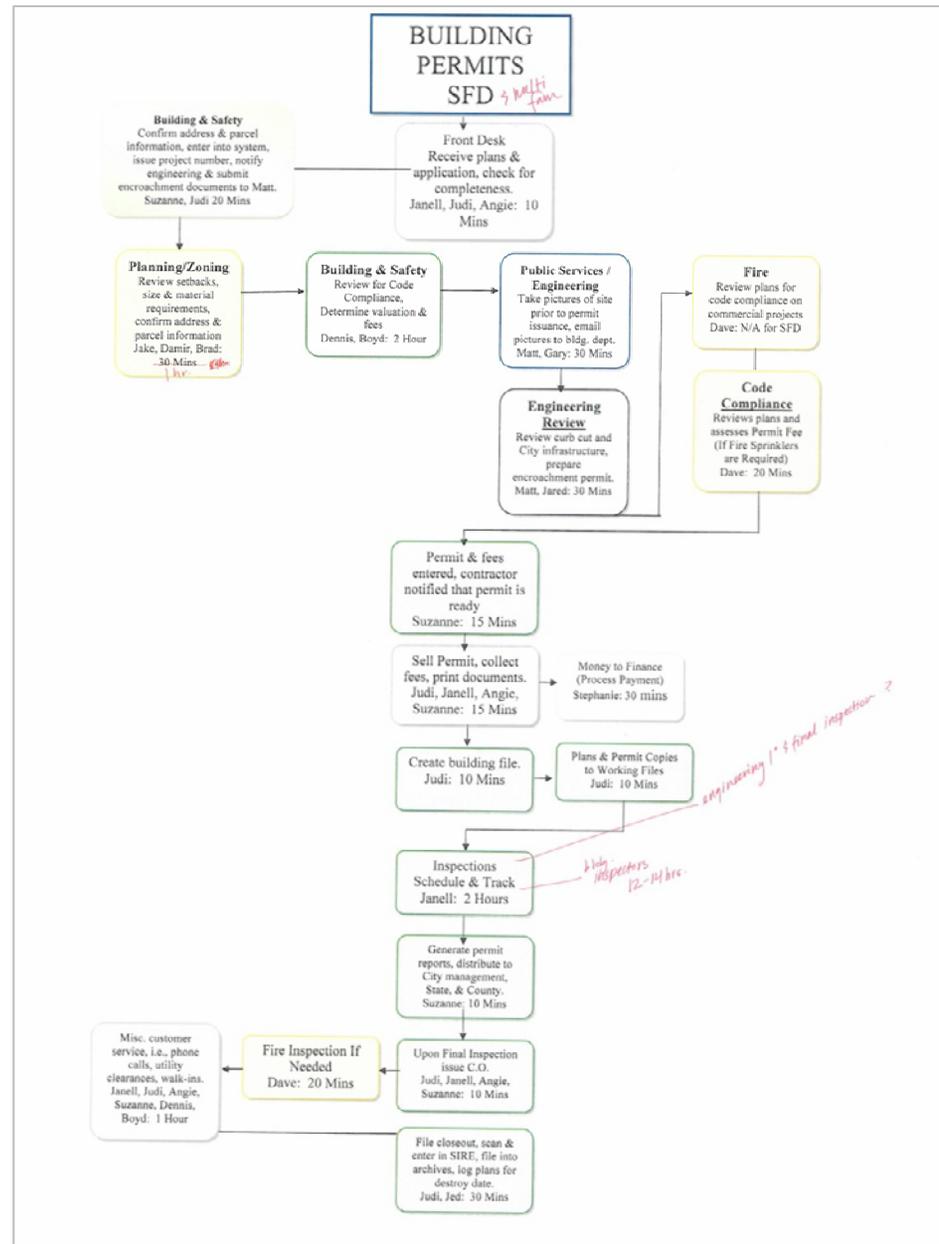
PERSONNEL	BASE COST (PER MIN)	DEPARTMENT OVERHEAD COST (PER MIN)	ADMINISTRATIVE OVERHEAD COST (PER MIN)	TOTAL UNIT COST (PER MIN)
Building Inspector	\$0.59	\$0.06	\$0.15	\$0.80
Engineering Administrative Assistant	\$0.39	\$0.07	\$0.15	\$0.61
Planner II	\$0.63	\$0.05	\$0.17	\$0.85

Task 2: Process Analysis

6

- Extensive interviews with all employees involved with the Permitting process to determine:
 - People and time involved for each process
 - Issues and concerns specific to each permit
- Creation of Process Maps

EXAMPLE OF INITIAL PROCESS
MAP OUTLINE CREATED BY CITY
STAFF.



Task 2: Process Analysis

8

- Process Map Summary for Single Family Residential Building Permit

STEP #	ACTION	HOURS	PERSONNEL INVOLVED
1	Application received – materials logged in	1.50	Building Assistant, Building Permit Technician, Building Administrative Assistant
2	Building & Safety – enter into system	0.50	Building Permit Technician or Building Assistant
3	Planning/Zoning review	1.00	Planner I, Planner II, or Planner III
4	Building and Safety (review for code)	2.00	Plans Examiner
5	Engineering (take pictures of site)	0.50	Engineering Inspector
6	Engineering Review	**	Engineering Inspector, Development Engineer
7	Code Compliance – Fire Marshal review	0.25	Fire Marshal
8	Permit & fees entered, Contractor notified, sell permit, collect fees, etc	0.50	Building Permit Technician
9	Finance Process Payment	0.50	Finance*
10	Create file (plans & permit copies)	0.25	Building Assistant
11	Engineering Inspections	1.50	Engineering Inspector
12	Schedule Building Inspections	2.00	Building Permit Technician
13	Building Inspections	15.00	Building Inspector
14	Generate permit reports, issue C.O.	0.50	Building Permit Technician
15	Misc. customer service	6.00	Building Permit Technician, Building Assistant, Building Administrative Assistant, and Plans Examiner
16	File closeout	1.00	Building Permit Technician and Building Assistant
	TOTAL	32.50	

*Removed Finance (Finance time is accounted for under Administrative Overhead).

**Time allocated under Encroachment Fee

Establishing the Fee

9

- Apply employees' cost per minute to time spent on each process to calculate actual average costs

CALCULATION OF SINGLE FAMILY RESIDENTIAL BUILDING PERMIT FEE

PERSONNEL INVOLVED	HOURS	COST PER MIN.	TOTAL COST
Building Assistant	2.25	0.71	\$95.18
Building Permit Technician	5.00	0.71	\$211.50
Building Administrative Assistant	1.50	0.75	\$67.50
Building Permit Technician		0.71	
Building Assistant		0.71	
Building Permit Technician or Building Assistant (Average)	0.50	0.71	\$21.15
Planner I		0.77	
Planner II		0.85	
Planner III		0.90	
Planner I, Planner II, or Planner III (Average)	1.00	0.84	\$50.10
Plans Examiner	5.00	1.00	\$300.00
Engineering Inspector	2.00	0.90	\$108.00
Fire Marshal	0.25	1.17	\$17.55
Building Inspector	15.00	0.88	\$792.00
TOTAL	32.50		\$1,662.98

Summary of Recommended Fees

Proposed Fee Category	Base Fee	Technology Fee	Total Proposed Fee	Existing Fee	
Accessory Living Unit Staff Review	\$259.73	\$1.16	\$260.88	\$74.00	
Accessory Living Unit Planning Commission Review	\$807.38	\$0.35	\$807.73	\$285.00	
Additional Plan Review Fee	\$187.13	\$0.35	\$187.48	\$54.00 per hour (minimum charge - 1/2 hour)	
Annexation	\$1,196.57	\$0.35	\$1,196.92	\$756.00	
Appeals to City Council	\$921.15	\$5.36	\$926.51	\$375.00	
Board of Adjustment	\$601.01	\$4.58	\$605.59	\$288.00	
Building Permits Commercial Additions/Tenant Improvements	\$1,262.03	\$28.48	\$1,290.51	Fee based on total valuation ranging from \$28.43 to approximately \$6,780.55. (Example: A single-family home of 3,200 Sq. Ft. currently results in a building permit fee of approximately \$2,000.)	
Building Permits New Commercial Building/General	\$3,516.00	\$28.48	\$3,544.48		
Building Permits Plumbing, Mechanical, Electrical (PME) Only (No Review)	\$245.48	\$28.48	\$273.96		
Building Permits Residential Additions/Alterations/Det. Gar	\$820.35	\$28.48	\$848.83		
Building Permits Single Family Residential and Multi-Family Residential	\$1,662.98	\$28.48	\$1,691.46		
Cold Weather Permit Paving Application Fee (Oct. 15 – March 15)	\$193.65	\$3.37	\$197.02	\$200.00	
Conditional Use Permit	\$653.96	\$4.59	\$658.54	\$288.00	
Curb Cut Encroachment Permit	\$148.65	\$2.78	\$151.43	\$160 plus	\$5.00 Technology Fee
Development Code and Land Use Code Amendment	\$1,614.30	\$0.48	\$1,614.78	\$900.00	
Land Disturbance Fee	\$652.65	\$1.08	\$653.73	\$300 plus	\$5.00 Technology Fee
Land Use Amendment	\$796.80	\$10.95	\$807.75	\$756.00	plus \$17 per additional sign
Lot Line Adjustment	\$259.05	\$1.53	\$260.58	\$288.00	plus \$25 per affected lot
Minor Site Plan Amendment Permit	\$657.86	\$2.24	\$660.10	\$146.00	
Re-Inspection Fee	\$107.33	\$0.91	\$108.24	\$54.00 per hour	
Residential Chicken Permit	\$67.73	\$0.59	\$68.31	\$35.00	

Summary of Recommended Fees (continued)

Proposed Fee Category	Base Fee	Technology Fee	Total Proposed Fee	Existing Fee	
Rezone	\$1,404.90	\$9.49	\$1,414.39		\$687
Rezone with Master Development Plan (MDP) - Required with all Mixed Use Rezones/Land Use Amendments	\$1404.9 Base Rezone + \$813.45 MDP	\$9.49	\$2,227.84		\$687
Rezone with Development Agreement (Optional)	\$1404.9 Base Rezone + \$1143.79 Development Agreement	\$9.49	\$2,558.18		\$687
Rezone and Land Use Amendment	\$1,404.90	\$9.49	\$1,414.39		\$687
Sign Permit	\$188.40	\$1.16	\$189.56		\$74.00
Site Plan Review (Small site 0-3 acres)	\$6,177.39	\$11.24	\$6,188.64	\$900.00 plus \$65/acre	plus \$1,126 in engineering fees and 1% of bond
Site Plan Review (All other sites 3+ acres)	\$4,958.79	\$11.24	\$4,970.04		
Small Residential Development	\$1,157.48	\$4.09	\$1,161.57	\$263.00	plus \$1,126 in engineering fees and \$274/lot
Standard Encroachment Permits	\$240.45	\$5.33	\$245.78	\$258 plus	Surfacing, concrete cutting, boring, and traffic control fees
Subdivision Amendment (same regardless of size)	\$1,336.43	\$17.26	\$1,353.69	\$720.00	plus \$46/lot
Subdivision Preliminary	\$1464.83 Base + \$65.62 per lot	\$26.72	\$1491.54 Base + \$65.62 per lot	\$720.00 plus \$46/lot	plus \$1,126 in engineering fees and \$274/lot
Subdivision - Final	\$1449.27 Base + \$297.02 per lot	\$31.03	\$1480.3 Base + \$297.02 per lot	\$720.00 plus \$46/lot	plus \$1,126 in engineering fees and \$274/lot
Temporary Banner/Sign Permit	\$44.70	\$0.35	\$45.05	\$25.00	permit needed
Text Amendment	\$1,614.30	\$2.31	\$1,616.61		\$900.00
TV Video Inspection Fee	\$54 Base + \$0.77 per linear foot of pipe	\$19.89	\$73.89 Base + \$0.77 per linear foot of pipe	\$200 base	plus \$1.90 per linear foot of pipe
Wind Energy Conversion Systems	\$607.13	\$1.13	\$608.25		\$74.00
Zoning Compliance Letter	\$310.43	\$1.32	\$311.75		\$85.00

**Fees shown above contain costs for planning, engineering, and building services.*

Technology Fee Calculation

12

Technology Fee: Annual maintenance cost for technology (does not include initial startup cost)

Calculated by taking the total annual maintenance cost (\$46,167) and dividing it between all of the fees based on the percentage of revenue collected and the average number of permits by type for 2012 and 2014.

Revenue Analysis – Scenario @ 50% Admin

13

- Total annual fee revenue for FY 2014 compared to the annual fee revenue anticipated if the recommended fees are adopted and assuming the administrative costs are included at 50%.

	FY 2014	RECOMMENDED	PERCENT CHANGE
Building Permit Revenue	\$3,069,837	\$2,450,616	-20%
Planning and Engineering Fee Revenue	\$333,900	\$913,980	174%
Total	\$3,403,062	\$3,364,596	-1%

**Annual revenue is based on the total number of permits/applications issued in 2014.*

	BUDGET (FY 2016)	TOTAL EMPLOYEE SALARIES AND BENEFITS INVOLVED IN PERMITTING	PROPOSED REVENUE
Building Department	\$1,380,191		
Planning Department	\$648,684		
Engineering Department	\$1,773,949		
Total	\$3,802,824	\$3,092,316	\$3,364,596

Comparables

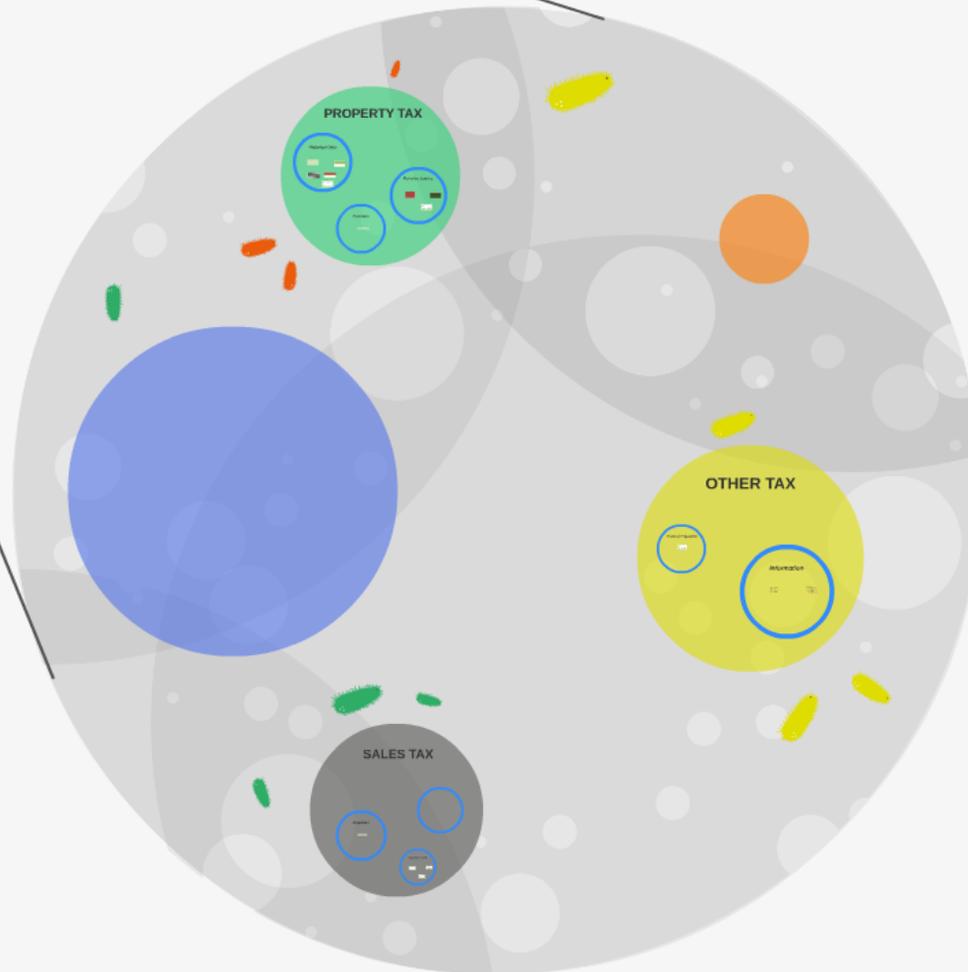
	South Jordan	Sandy	West Jordan	Draper	Riverton
<i>Year</i>		<i>FY 2016</i>	<i>FY 2016</i>	<i>FY 2016</i>	<i>FY 2015</i>
<i>Population (Census 2014 estimates)</i>	<i>62,781</i>	<i>91,148</i>	<i>110,920</i>	<i>46,202</i>	<i>38,753</i>
Accessory Living Unit Staff Review	\$260	\$45			valuation calculated at \$25/sq. ft.
Accessory Living Unit Planning Commission Review	\$807				
Additional Plan Review Fee	\$187				
Annexation	\$1,197	\$500	\$2,375	\$1,000	
Appeals to City Council	\$921		\$1,150	\$200	
Board of Adjustment	\$601	\$325	\$800		\$275
Building Permits Commercial Additions/Tenant Improvements	\$1,262	See Fee Schedule (per UBC table)	See Fee Schedule (fee based on valuation)	100% of the ICC Schedule.	See Fee Schedule (based on IBC Valuation Table)
Building Permits New Commercial Building/General	\$3,516				
Building Permits Plumbing, Mechanical, Electrical (PME) Only (No Review)	\$245				
Building Permits Residential Additions/Alterations/Det. Gar	\$820				
Building Permits Single Family Residential and Multi-Family Residential	\$1,663				
Cold Weather Permit Paving Application Fee (Oct. 15 - March 15)	\$194				
Conditional Use Permit	\$654	\$155	\$700	\$60 (home occ), \$500 (all other)	\$300
Curb Cut Encroachment Permit	\$149			\$50	\$325 base + \$0.25/sq. ft.
Development Code and Land Use Code Amendment	\$1,614	\$425	\$1,590	\$2,000	Varies by acre (\$750 - \$3,750)
Land Disturbance Fee	\$653		\$150	\$50	\$25 minimum or \$25 an acre up to \$200 max
Land Use Amendment	\$797	\$425	\$1,590	\$2,000	
Lot Line Adjustment	\$259	\$85	\$1,200	\$200	
Minor Site Plan Amendment Permit	\$658			10% of normal fee	\$660
Re-Inspection Fee	\$107	\$52	\$150	\$70 per inspection	\$50

Comparables

	South Jordan	Sandy	West Jordan	Draper	Riverton
Year		FY 2016	FY 2016	FY 2016	FY 2015
Residential Chicken Permit	\$68				
Rezone	\$1,405				
Rezone with Master Development Plan (MDP) - Required with all Mixed Use Rezones/Land Use Amendments	\$1404.9 Base Rezone + \$813.45 MDP	\$500	\$1,590	\$2,000	See fee schedule (varies by acre: \$425 - \$2,160)
Rezone with Development Agreement (Optional)	\$1404.9 Base Rezone + \$1143.79 Development Agreement				
Rezone and Land Use Amendment	\$1,405				
Sign Permit	\$188	Depends on valuation of sign (\$33 - 638)	Depends on valuation of sign (\$25 - 450)	\$100 plus \$2.50 per sq. ft. over 32 sq. ft.	\$100 + additional fee depending on # of acres of development (\$165-\$540)
Site Plan Review (Small Site 0-3 acres)	\$6,177	See fee schedule (varies based on acreage: base from \$1,400 - \$9,625)	See fee schedule (varies by # of units and type of development)	\$2,000 (0-5 acres) \$4,000 (5.1-10 acres) \$6,000 plus \$200 per acre (more than 10 acres)	See fee schedule (varies by # of acres)
Small Residential Development	\$1,157				
Standard Encroachment Permits	\$240		Base of \$260-\$1,500 depending on surface age	\$50	\$325 base + \$0.25/sq. ft.
Subdivision Amendment (same regardless of size)	\$1,336			\$2,000	\$660
Subdivision Preliminary	\$1464.83 Base + \$65.62 per lot	See fee schedule (depends on # of lots, starts at \$325)	See fee schedule (depends on # of lots, starts at \$1,015)	See fee schedule	See fee schedule (varies by # of lots)
Subdivision - Final	\$1449.27 Base + \$297.02 per lot				
Temporary Banner/Sign Permit	\$45	\$27	\$25	\$25	\$25
Text Amendment	\$1,614		\$2,010	\$2,000	\$750
TV Video Inspection Fee	\$54 Base + \$0.77 per linear foot of pipe				
Wind Energy Conversion Systems	\$607	\$50			
Zoning Compliance Letter	\$310	\$33	\$50	\$50	
Technology Fee	\$20				

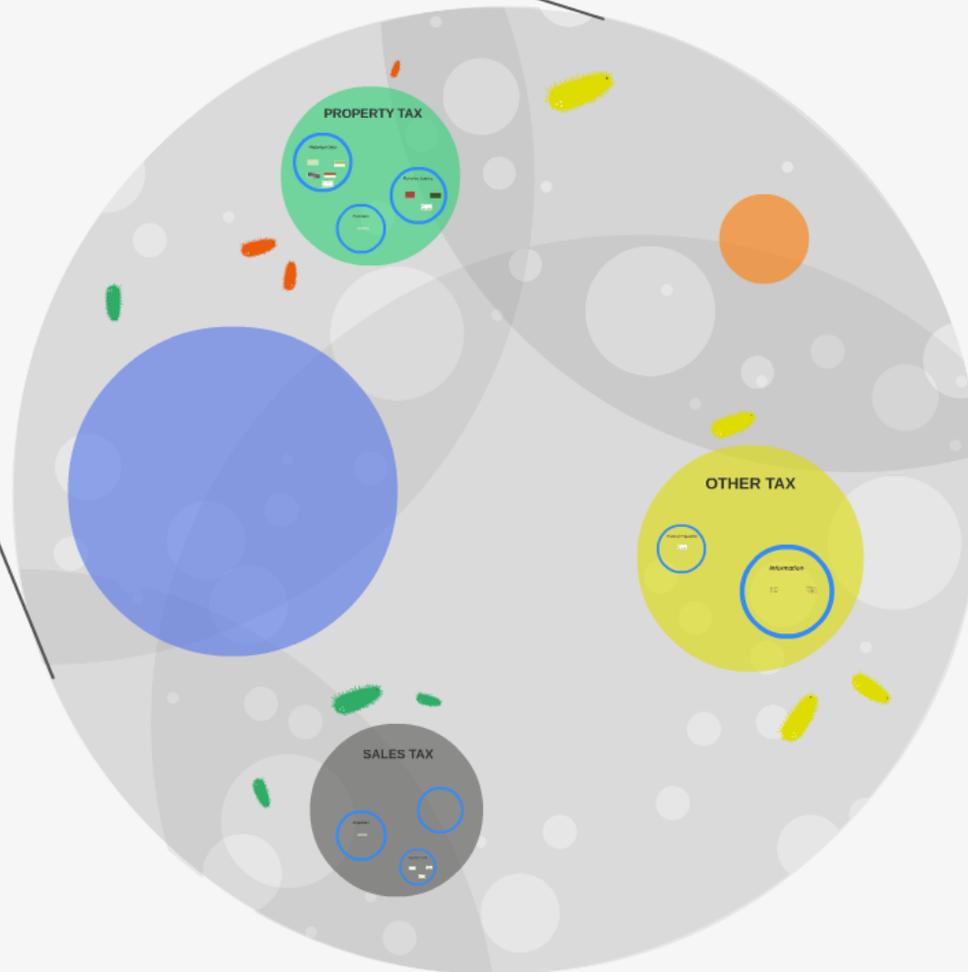


Revenue Discussion

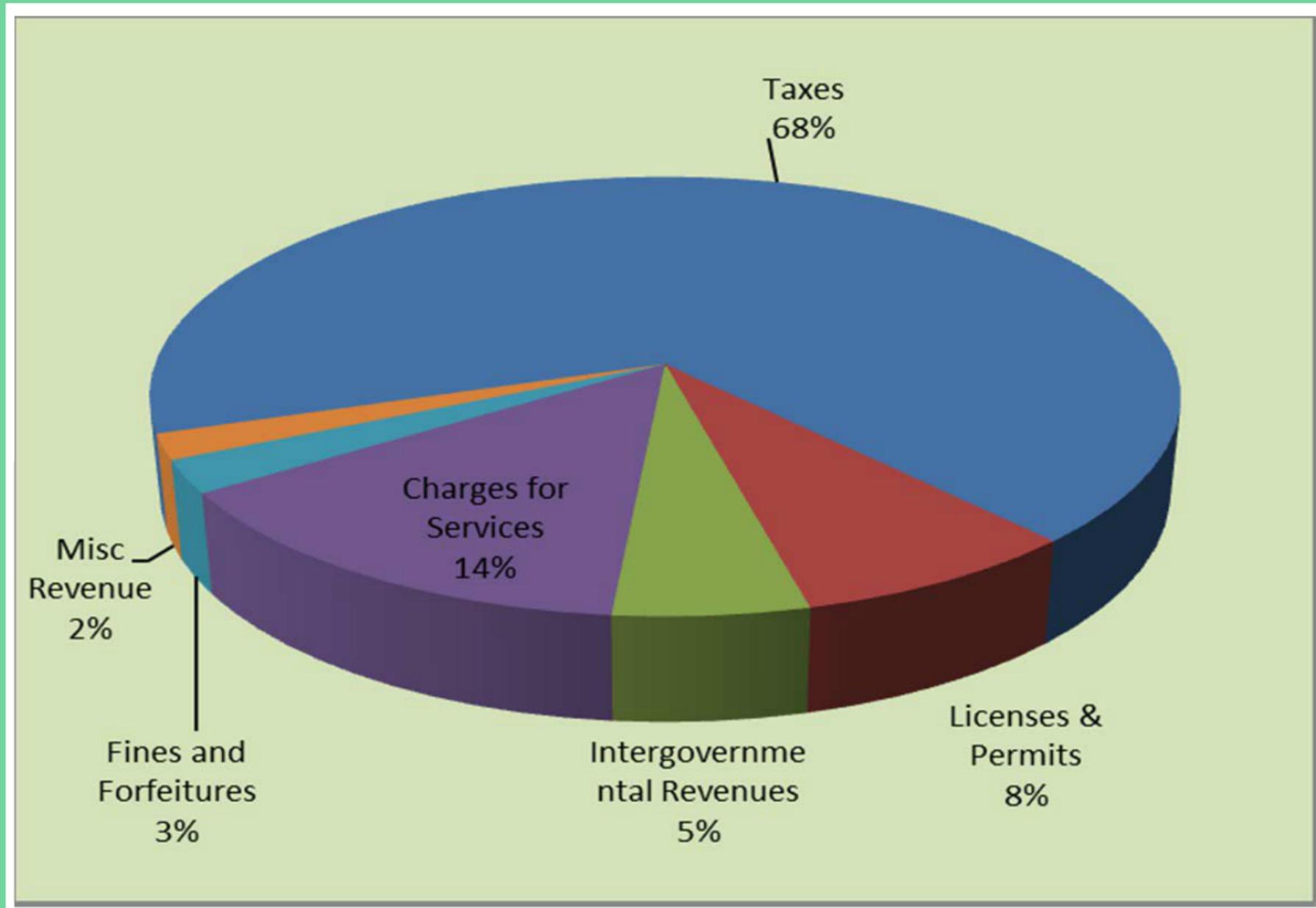




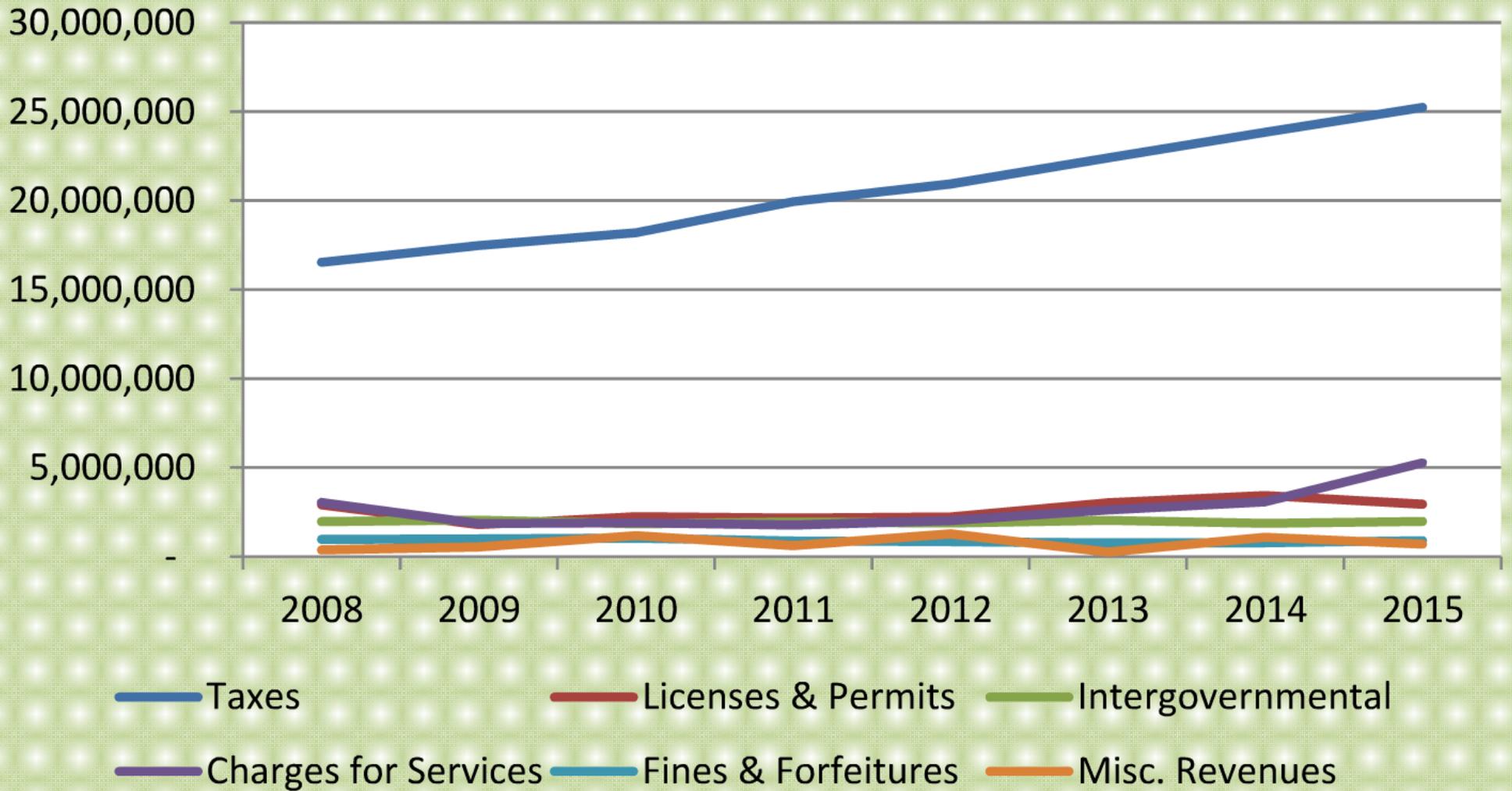
Revenue Discussion



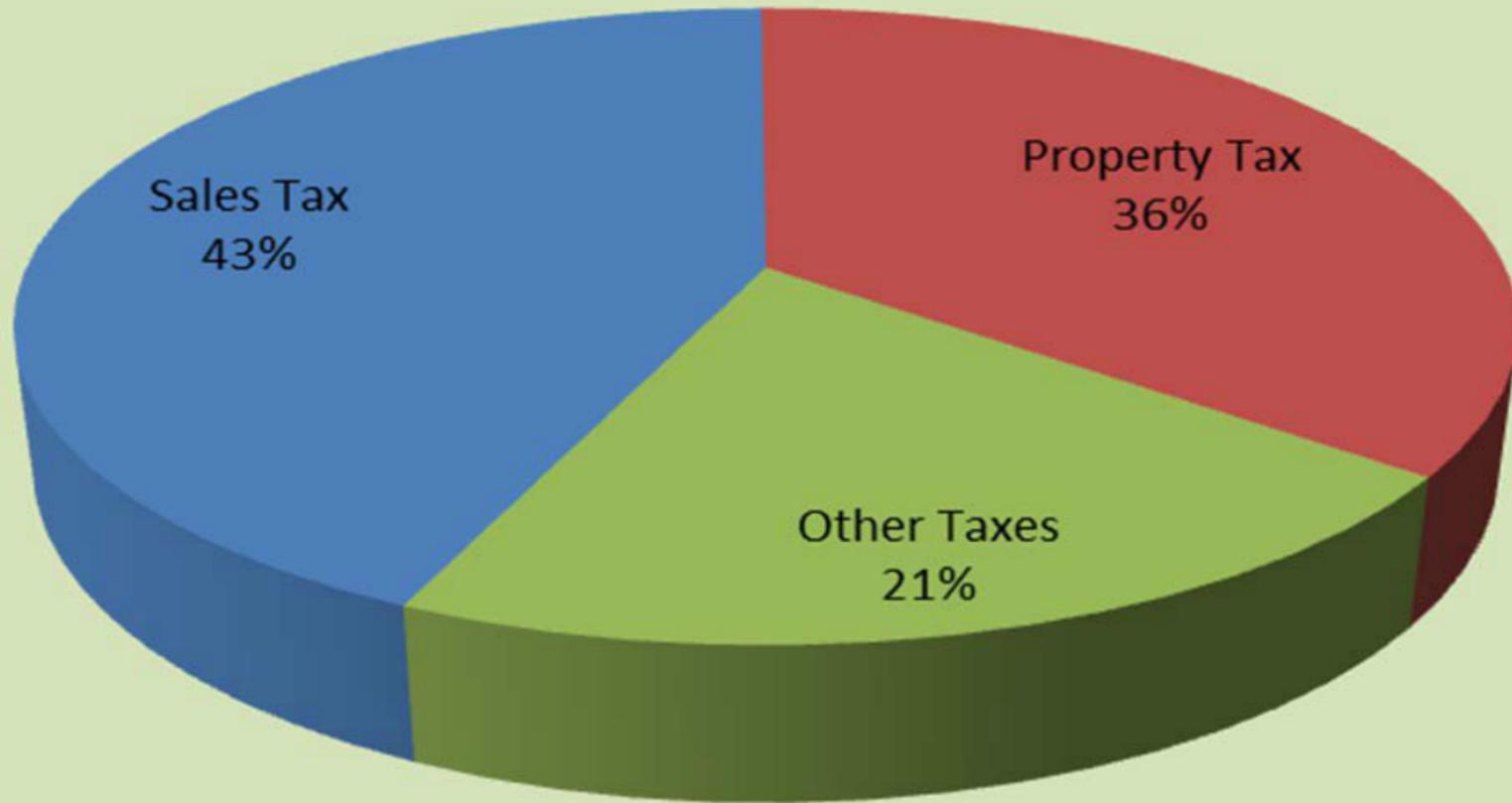
Revenue Source



Trend



Three Legged Stool



Historical Data

Tax Revenue over Population



Rate Graph



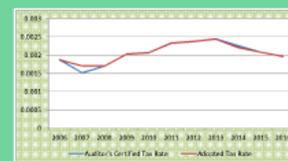
Dollar Distribution



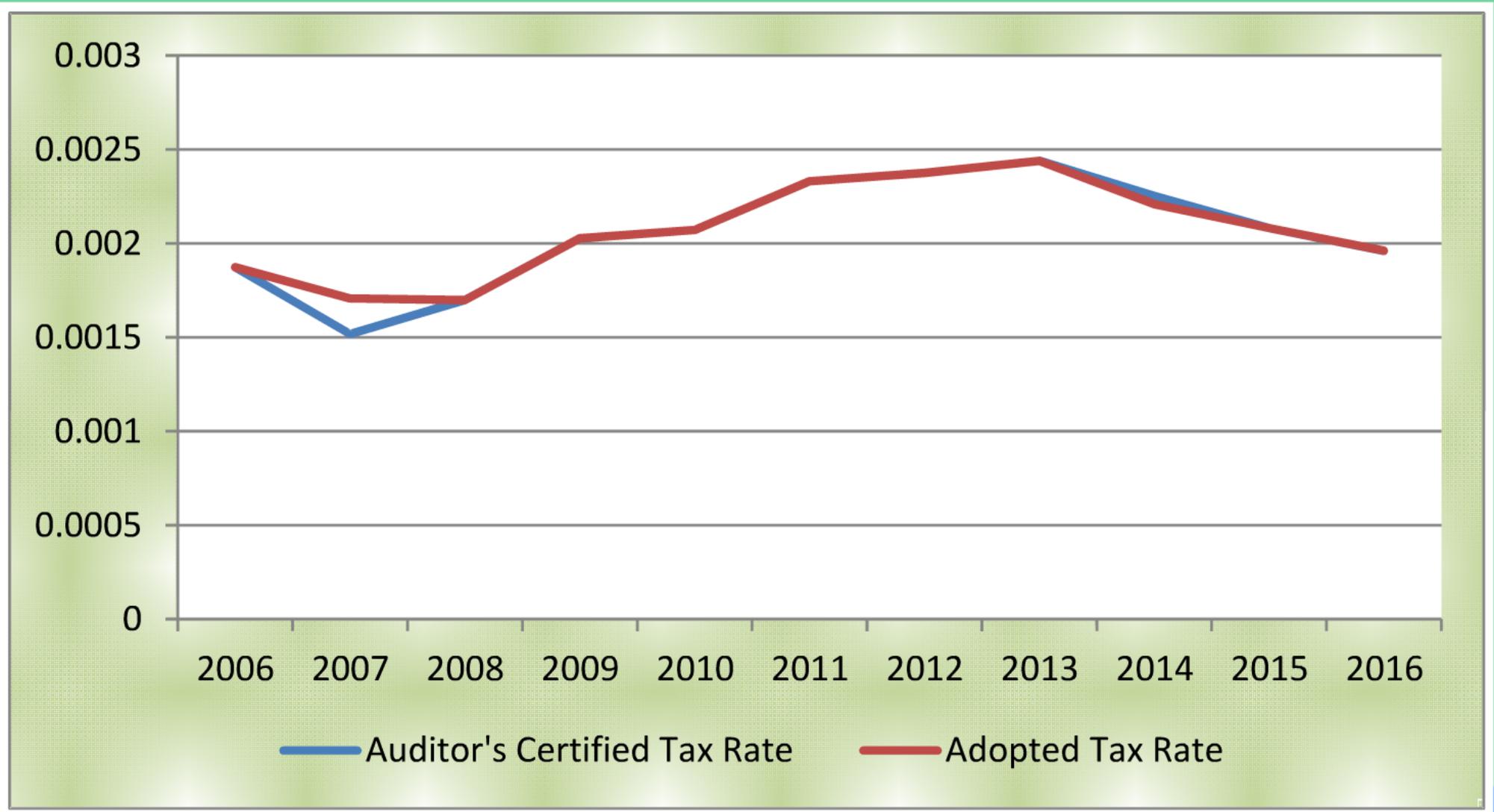
Rate Comparison



Tax Rate History

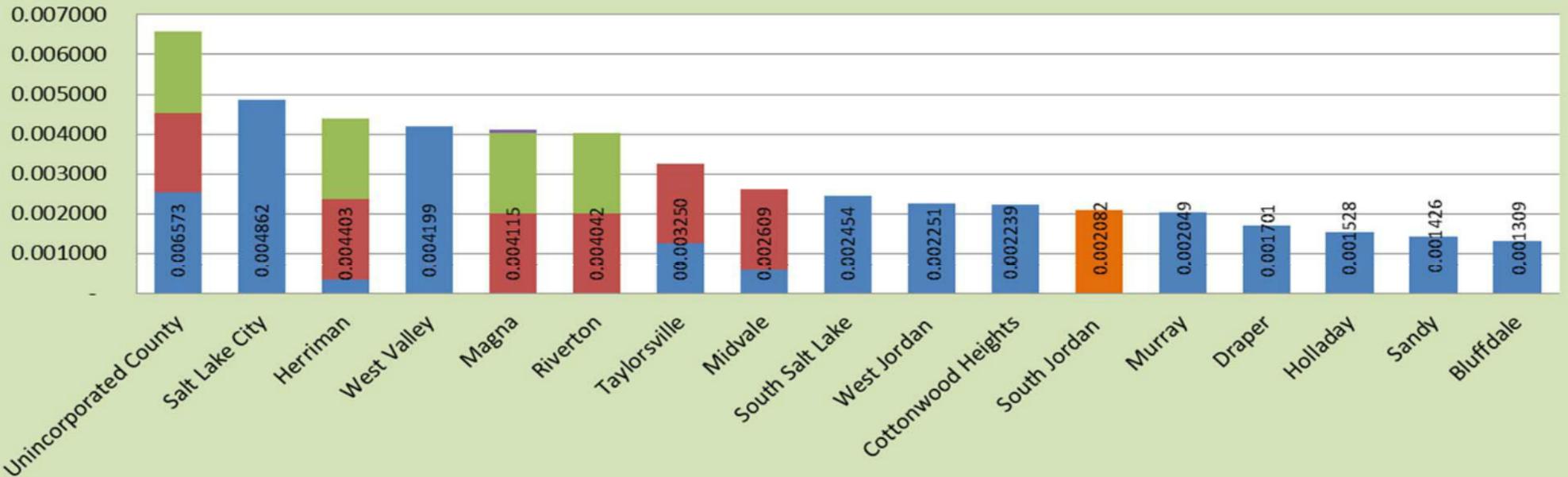


Tax Rate History



Rate Comparison

Property Tax Comparison - Tax Year 2015



Comparative Rates Based on the Total Cost of Providing Municipal Services

Data Provided by Utah Tax Commission

■ Municipal Rate
 ■ Unified Fire Authority
 ■ Unified Police Department
 ■ County Municipal

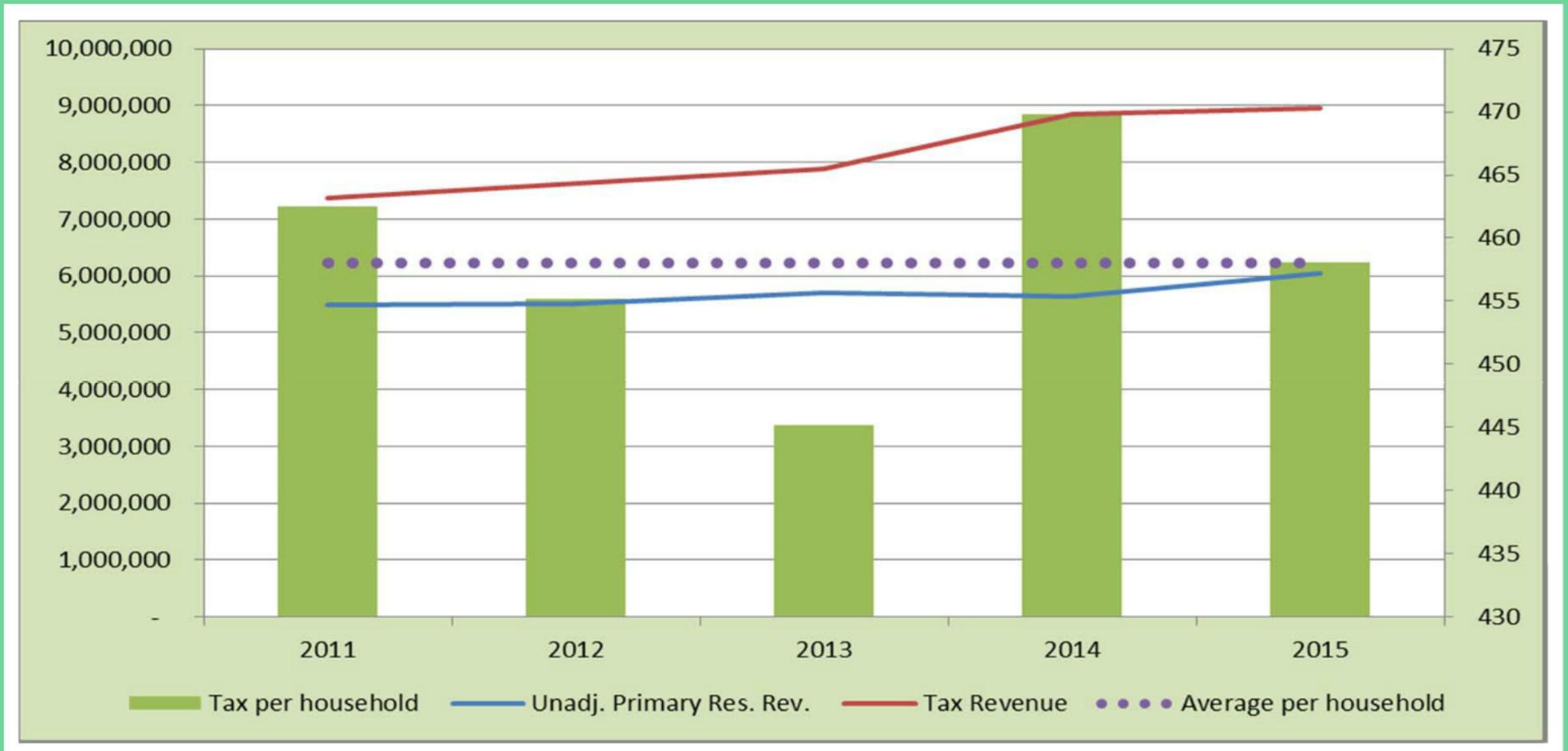
Dollar Distribution



Tax Revenue over Population



Rate Graph



Projection

2012	2013	2014	2015	2016 Est.	2017 Proj.
7,273,740	7,566,396	8,450,408	8,636,821	8,971,894	9,330,770
0%	4%	12%	2%	4%	4%

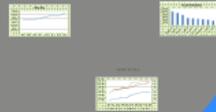
2012	2013	2014	2015	2016 Est.	2017 Proj.
7,273,740	7,566,396	8,450,408	8,626,821	8,971,894	9,330,770
6%	4%	12%	2%	4%	4%

SALES TAX

Projection



Historical Trend



Historical Trend

Revenue History



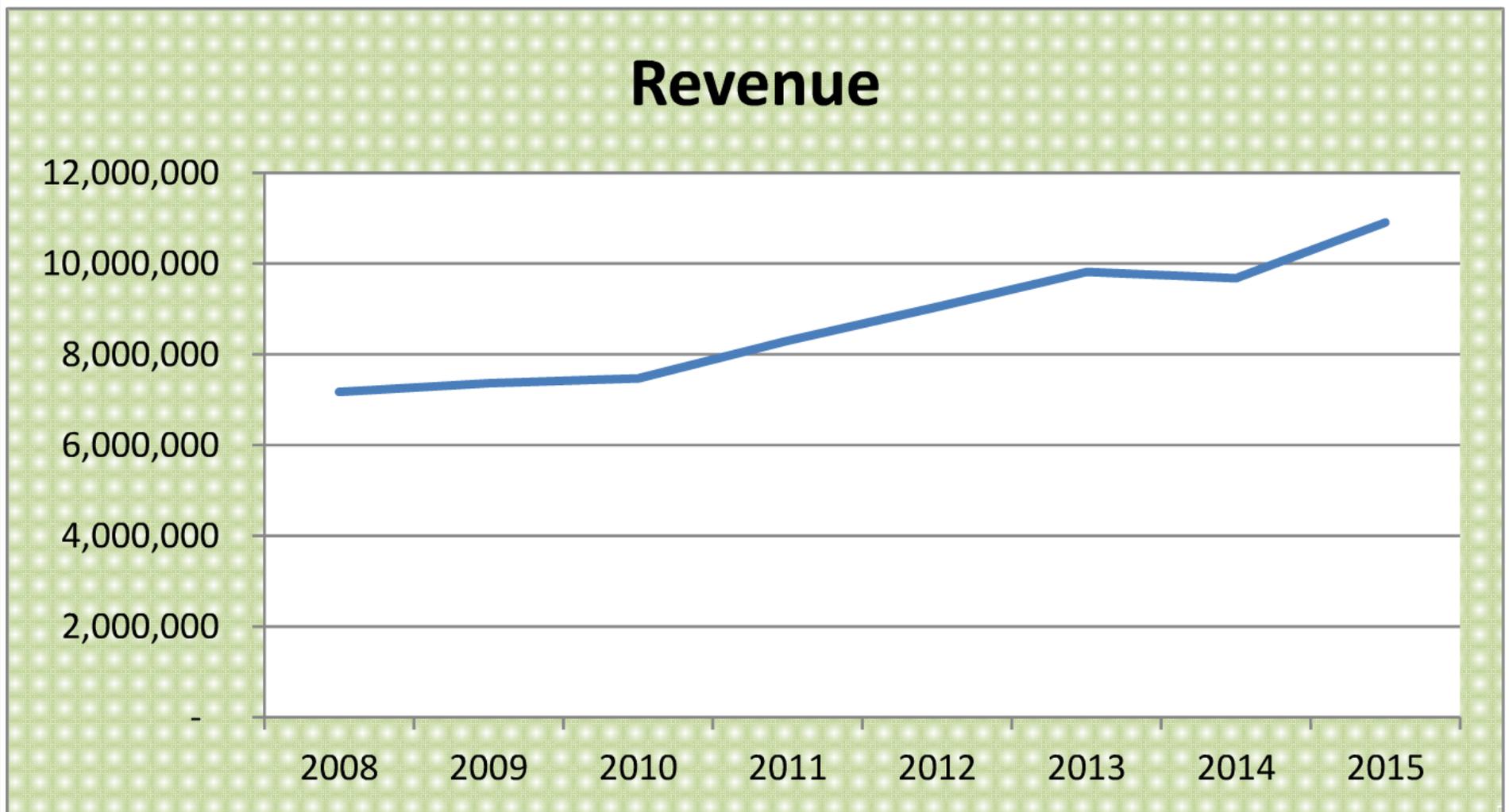
Top 10 Sales Tax Payers



Total Revenue vs Top 10

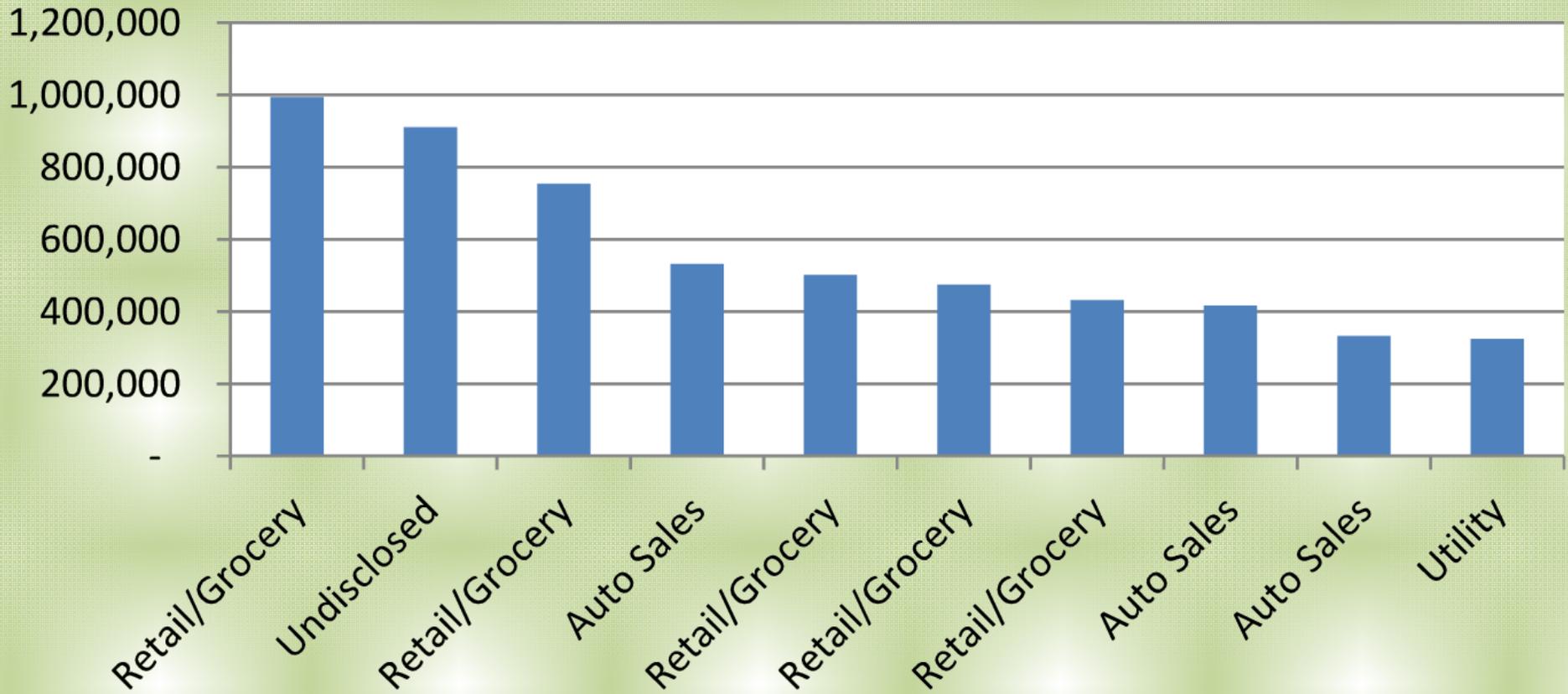


Revenue History

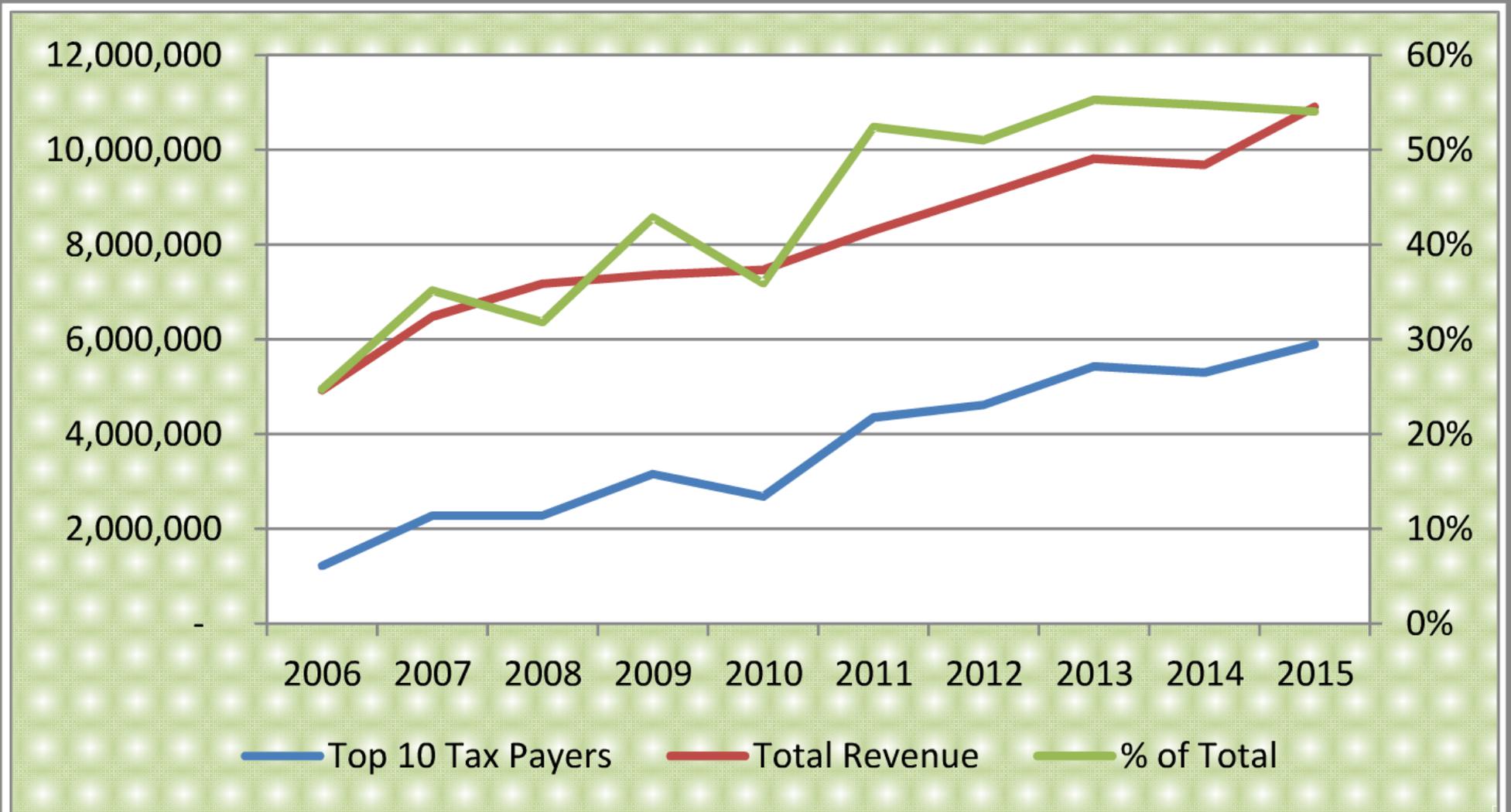


Top 10 Sales Tax Payers

Direct POS 2015



Total Revenue vs Top 10



Projection

2015 YRS PROJECTION					
2012	2013	2014	2015	2016 Proj	2017 Proj
8,477,401	8,623,705	8,682,273	85,890,154	25,717,000	25,298,403

SALES TAX PROJECTION

2012	2013	2014	2015	2016 Est	2017 Proj.
9,047,468	9,815,735	9,682,273	10,909,154	11,781,886	12,724,437

OTHER TAX

History/Projection



Information

- Motor Vehicle Tax
- Energy Tax
- Telecommunications
- Transitation

- Energy Tax
 - Max Allowed \$10
 - By City \$10 to \$20
- Telecommunications
 - Max Allowed 3.5%
 - By City \$10 to \$20

Information

- Motor Vehicle Tax
- Energy Tax
- Telecommunication
- Transient Room

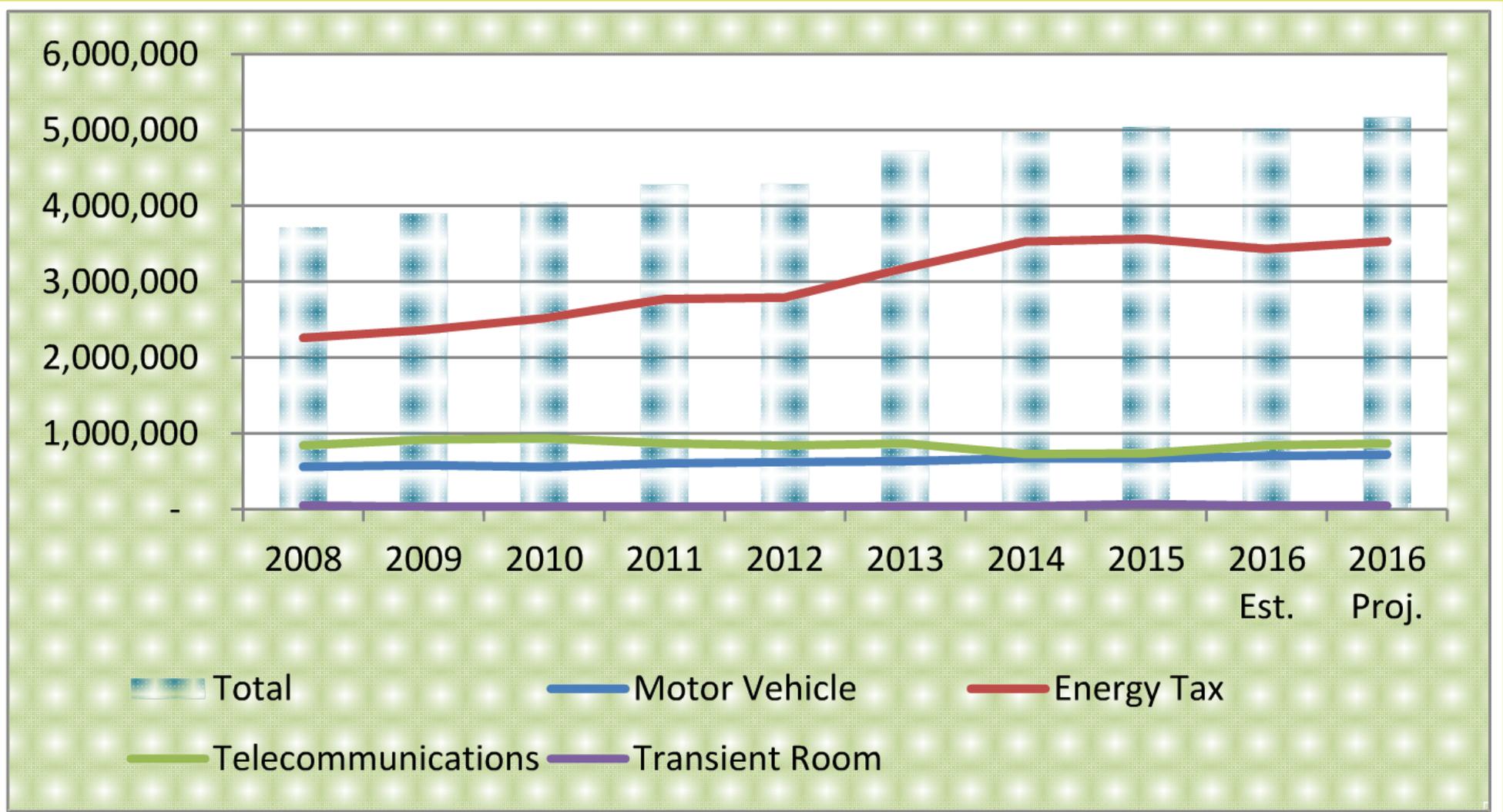
- Energy Tax
 - Max. Allowed 6%
 - City charges 5.5%
- Telecommunication
 - Max. Allowed 3.5%
 - City charges 3.5%

- Motor Vehicle Tax
- Energy Tax
- Telecommunication
- Transient Room

- Energy Tax
 - Max. Allowed 6%
 - City charges 5.5%
- Telecommunication
 - Max. Allowed 3.5%
 - City charges 3.5%

History/Projection







Revenue Discussion

