

South Jordan City

FY 2006 / 2007

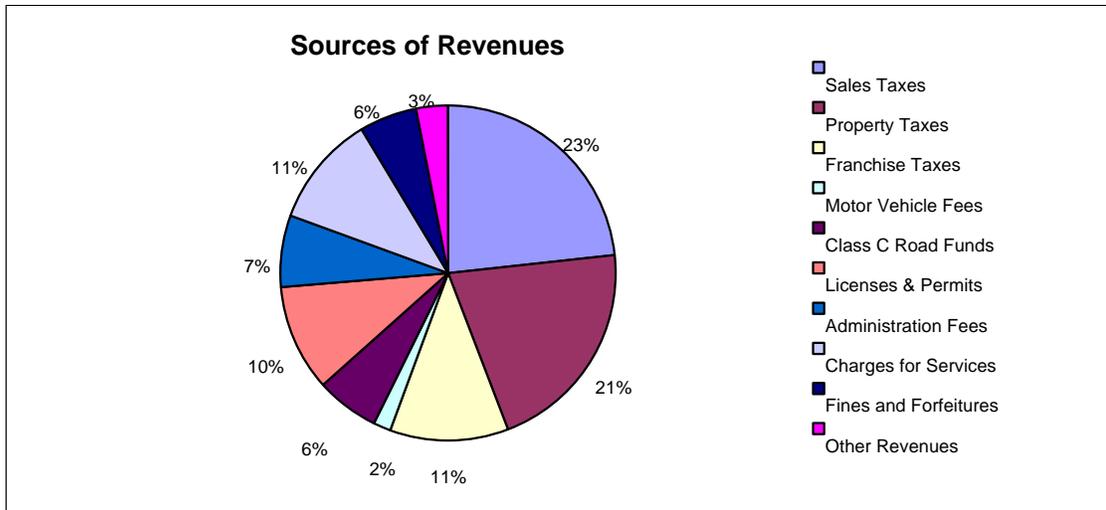
Adopted Budget



SOUTH JORDAN
U T A H

General Fund Revenues

Revenues	Actual Expenditures FY 04-05	Amended Budget FY 05-06	Estimated Actual FY 05-06	Proposed Budget FY 06-07
REVENUES				
Sales Taxes	\$3,658,972	\$3,969,801	\$4,658,800	\$5,064,061
Property Taxes	3,145,921	3,763,258	3,938,259	4,475,000
Franchise Taxes	1,996,275	2,011,000	2,309,000	2,470,090
Motor Vehicle Fees	365,481	375,000	375,000	375,000
Other Taxes	52,116	49,500	49,500	49,500
Class C Road Funds	1,415,026	1,285,000	1,285,000	1,285,000
Intergovernmental Revenues	709,855	566,433	552,857	382,760
Licenses & Permits	2,905,136	2,252,056	3,461,056	2,259,056
Administration Fees	869,617	921,626	921,626	1,470,131
Charges for Services	2,786,357	2,307,153	3,514,153	2,362,863
Fines and Forfeitures	1,189,595	1,125,000	1,125,000	1,200,000
Investment Earnings	250,459	173,290	173,290	173,290
Miscellaneous Revenue	116,347	113,459	120,091	49,725
Total General Fund Revenue	19,461,157	18,912,576	22,483,632	21,616,476
TRANSFERS AND USE OF FUND BALANCE				
Transfers In	210,259	268,820	287,563	205,324
Transfers Out	(4,554,489)	(1,516,727)	(5,320,223)	(1,247,683)
Contribution to Fund Balance	0	0	(439,779)	0
Use of Fund Balance	33,156	139,635	0	0
Total Transfers and Use of Fund Balance	(4,311,074)	(1,108,272)	(5,472,439)	(1,042,359)
Total Rev, Trans, and Use of Fund Balance	15,150,083	17,804,304	17,011,193	20,574,117



Tax revenues adjusted due to growth in both residential and commercial developments. Increases in other revenues were caused by continued growth in the city. Admin fees were adjusted to reflect personnel previously paid out of enterprise funds who are now paid out of general fund.

General Fund Executive Management

Revenues	Actual Expenditures FY 04-05	Amended Budget FY 05-06	Estimated Actual FY 05-06	Proposed Budget FY 06-07
Executive				
Wages and Benefits	\$664,206	\$574,261	\$574,261	\$501,549
Materials and Supplies	70,647	71,133	45,837	76,500
Operating Expenditures	580,280	410,871	300,385	286,265
Total Executive	1,315,133	1,056,265	920,483	864,314
Legal				
Wages and Benefits	171,298	141,034	141,034	212,647
Materials and Supplies	9,288	9,024	9,024	15,151
Other Expenditures	23,441	23,934	30,934	75,665
Total Legal	204,027	173,992	180,992	303,463
City Ops Admin				
Wages and Benefits	165,184	283,205	283,205	325,548
Materials and Supplies	6,845	11,535	11,155	13,415
Operating Expenditures	16,149	16,070	15,762	27,690
Total City Ops Admin	188,178	310,810	310,122	366,653
City Recorder				
Wages and Benefits	0	0	0	132,691
Materials and Supplies	0	0	38,235	100,385
Operating Expenditures	0	0	8,365	23,600
Total City Recorder	0	0	46,600	256,676
Information Services				
Wages and Benefits	255,832	397,111	397,111	447,558
Materials and Supplies	22,044	13,200	15,000	14,000
Operating Expenditures	201,424	234,059	234,000	295,334
Total IS	479,300	644,370	646,111	756,892
Total Executive Management	2,186,638	2,185,437	2,104,308	2,547,998

Increase in expenditures due to three additional personnel in the Legal and City Operations Admin departments.

General Fund Public Safety

Revenues	Actual Expenditures FY 04-05	Amended Budget FY 05-06	Estimated Actual FY 05-06	Proposed Budget FY 06-07
Pub Safety Admin				
Wages and Benefits	\$504,899	\$552,063	\$552,063	\$764,901
Materials and Supplies	23,059	25,426	22,702	71,190
Operating Expenditures	492,885	701,870	298,935	423,349
Total Pub Safety Admin	1,020,843	1,279,359	873,700	1,259,440
Fleet				
Wages and Benefits	162,801	177,651	177,651	305,974
Materials and Supplies	31,408	16,000	16,453	45,000
Operating Expenditures	291,242	154,551	153,450	196,109
Total Fleet	485,451	348,202	347,554	547,083
Police				
Wages and Benefits	2,521,924	2,818,429	2,818,429	2,960,055
Materials and Supplies	34,953	29,262	29,012	29,701
Operating Expenditures	64,422	133,997	132,192	143,471
Total Police	2,621,299	2,981,688	2,979,633	3,133,227
Fire				
Wages and Benefits	2,184,478	2,508,234	2,508,234	3,229,421
Materials and Supplies	48,397	43,386	21,170	66,070
Operating Expenditures	211,392	120,531	147,120	145,367
Total Fire	2,444,267	2,672,151	2,676,524	3,440,858
Ordinance Enforcement				
Wages and Benefits	213,933	235,201	235,201	262,010
Materials and Supplies	1,905	5,201	5,201	5,733
Operating Expenditures	19,933	9,827	9,827	13,440
Total Ordinance Enforcement	235,771	250,229	250,229	281,183
Emergency Mgmt				
Wages and Benefits	0	175,925	175,925	185,800
Materials and Supplies	0	19,155	18,295	34,024
Operating Expenditures	0	47,059	45,559	32,190
Total Emergency Mgmt	0	242,139	239,779	252,014
Facility				
Wages and Benefits	312,907	348,417	348,417	244,848
Materials and Supplies	59,824	89,886	78,950	67,739
Operating Expenditures	31,797	50,657	50,057	32,520
Total Facility	404,528	488,960	477,424	345,107
Total Public Safety	7,212,159	8,262,728	7,844,843	9,258,912

Increase in expenditures due to six additional fire fighter positions being funded primarily through federal grants.

General Fund Municipal Services

Revenues	Actual Expenditures FY 04-05	Amended Budget FY 05-06	Estimated Actual FY 05-06	Proposed Budget FY 06-07
Municipal Svcs Admin				
Wages and Benefits	\$408,915	\$363,629	\$363,629	\$195,940
Materials and Supplies	12,061	28,700	26,867	9,000
Operating Expenditures	51,312	113,932	108,660	153,400
Total Municipal Svcs Admin	472,288	506,261	499,156	358,340
MS SP&B				
Wages and Benefits	0	0	0	299,904
Materials and Supplies	0	0	0	6,500
Operating Expenditures	0	0	0	13,700
Total MS SP&B	0	0	0	320,104
MS Operations				
Wages and Benefits	0	0	0	235,824
Materials and Supplies	0	0	0	6,500
Operating Expenditures	0	0	0	10,200
Total MS Operations	0	0	0	252,524
Engineering				
Wages and Benefits	632,651	858,474	858,474	1,214,637
Materials and Supplies	17,402	27,245	29,679	31,000
Operating Expenditures	42,401	70,321	22,611	28,550
Total Engineering	692,454	956,040	910,764	1,274,187
Comm Dev				
Wages and Benefits	1,130,665	905,985	905,985	1,134,584
Materials and Supplies	25,729	53,720	0	41,168
Operating Expenditures	10,420	32,500	0	51,360
Total Comm Dev	1,166,814	992,205	905,985	1,227,112
Streets				
Wages and Benefits	475,584	568,700	568,700	595,419
Materials and Supplies	51,233	90,128	67,636	75,000
Operating Expenditures	215,814	471,234	489,907	668,500
Total Streets	742,631	1,130,062	1,126,243	1,338,919
Total Municipal Services	3,074,187	3,584,568	3,442,148	4,771,186

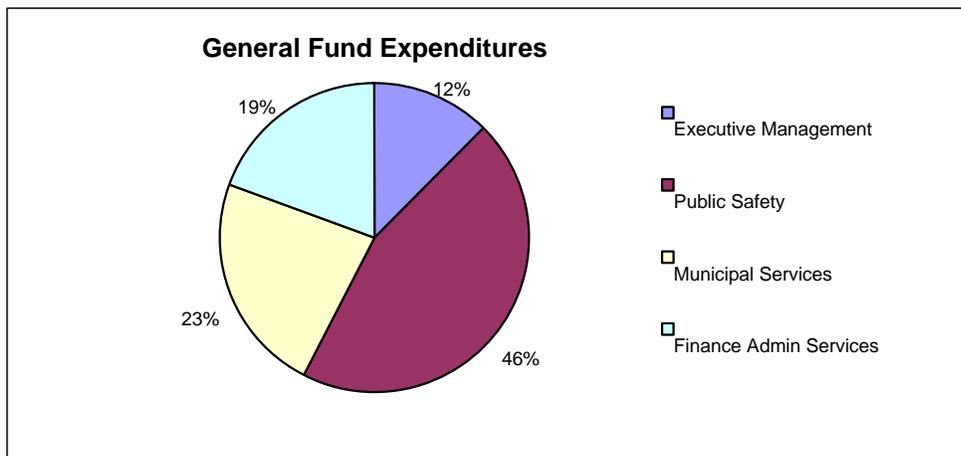
Increase in expenditures due to 4 new positions being funded in general fund and 4 positions transferred from the water fund to general fund. These positions are offset by increases in admin fees. Increase of \$200,000 in Street operations due to work towards compliance of LTAP Study.

General Fund Finance Admin Services

Revenues	Actual Expenditures FY 04-05	Amended Budget FY 05-06	Estimated Actual FY 05-06	Proposed Budget FY 06-07
Chief Operating Officer				
Wages and Benefits	\$146,123	\$214,966	\$214,966	\$294,602
Materials and Supplies	6,714	6,600	4,150	14,050
Operating Expenditures	12,217	512,300	464,233	577,429
Total Chief Operating Officer	165,054	733,866	683,349	886,081
Human Resources				
Wages and Benefits	88,705	155,325	155,325	182,676
Materials and Supplies	3,847	9,553	7,953	20,920
Operating Expenditures	11,783	19,493	17,250	23,888
Total Human Resources	104,335	184,371	180,528	227,484
Utility Billing				
Wages and Benefits	313,480	378,977	378,977	271,434
Materials and Supplies	103,605	107,419	67,699	23,100
Operating Expenditures	110,974	40,400	39,082	3,900
Total Utility Billing	528,059	526,796	485,758	298,434
Finance				
Wages and Benefits	221,206	241,069	241,069	261,038
Materials and Supplies	46,145	49,588	45,571	55,080
Operating Expenditures	16,196	19,298	20,398	16,920
Total Finance	283,547	309,955	307,038	333,038
Court				
Wages and Benefits	267,469	267,532	267,532	226,446
Materials and Supplies	11,056	13,152	14,500	22,000
Operating Expenditures	19,104	17,430	15,650	14,243
Total Court	297,629	298,114	297,682	262,689
Recreation				
Wages and Benefits	423,959	234,662	234,662	195,027
Materials and Supplies	23,056	2,040	1,570	10,037
Operating Expenditures	185,756	346,508	307,318	291,265
Total Recreation	632,771	583,210	543,550	496,329
Parks				
Wages and Benefits	538,194	619,094	619,094	679,902
Materials and Supplies	58,078	60,196	49,555	98,270
Operating Expenditures	69,266	145,458	148,196	167,841
Total Recreation	665,538	824,748	816,845	946,013
Seniors				
Wages and Benefits	0	89,805	89,805	140,613
Materials and Supplies	166	6,079	5,453	5,067
Operating Expenditures	0	13,855	11,725	16,600
Total Seniors	166	109,739	106,983	162,280

General Fund Finance Admin Services

Revenues	Actual Expenditures FY 04-05	Amended Budget FY 05-06	Estimated Actual FY 05-06	Proposed Budget FY 06-07
Parks & Rec Admin				
Wages and Benefits	0	146,708	146,708	245,309
Materials and Supplies	0	13,065	11,815	14,900
Operating Expenditures	0	9,842	8,480	22,515
Total Parks & Rec Admin	0	169,615	167,003	282,724
Memorial Park				
Wages and Benefits	0	17,953	17,953	4,215
Materials and Supplies	0	7,150	7,150	7,150
Operating Expenditures	0	6,055	6,055	5,050
Total Memorial Park	0	31,158	31,158	16,415
Towne Center Plaza				
Wages and Benefits	0	0	0	45,535
Materials and Supplies	0	0	0	7,000
Operating Expenditures	0	0	0	32,000
Total Towne Center Plaza	0	0	0	84,535
Total Finance Admin Svcs	2,677,099	3,771,572	3,619,894	3,996,022
Total GF Operating Expenditures	15,150,083	17,804,304	17,011,193	20,574,117



Increase in expenditures due to additional personnel in Parks and Court as well as additional part-time staff. Overall General fund benefits increased 18% for insurance and 1% for retirement. Budget annual COLA increase of 2% with an average increase of 3% for merit.

Special Revenue Funds

Special Revenue funds are used to account for revenue sources which are set aside for a specific purpose. Their use is required to account for the operations of a legally separate entity. In other situations, their use is determined at the discretion of management. South Jordan City maintains nine special revenue funds.

Historical Committee

This fund is to account for activities of the City's historical committee. The committee directs its efforts towards the preservation of South Jordan's heritage.

Gale Center

The City recently purchased a building which will become a center emphasizing South Jordan's history.

Redevelopment Agency (RDA)

This fund is used to account for the activities of the Redevelopment Agency. The Agency is a legally separate entity established to further public purpose in the redevelopment of particular City areas.

Recreation Programs

This fund is used to track revenue and expenditures dealing with the City's sports and recreation programs.

Parkway Care

This fund is used to account for funds set aside for expenditures related to special roadside improvements in selected areas of the City.

Community Development Block Grant (CDBG)

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

Street Lighting

This fund is used to track expenditures relating to maintenance and installation of City street lights. It is funded through general property taxes, and a transfer is made from the General Fund annually.

Storm Drain

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

Fitness Center

This fund is used to account for fees charged to users and expenditures related to the City's recreation facility.

Historical

Revenues	Actual Expenditures FY 04-05	Amended Budget FY 05-06	Estimated Actual FY 05-06	Proposed Budget FY 06-07
Revenues				
Investment Earnings	\$583	\$300	\$1,200	\$0
Museum Donations	0	500	0	0
Book Sales	886	500	500	0
Total Revenues	1,469	1,300	1,700	0
Transfer From Other Funds				
Transfer from General Fund	3,000	3,000	3,000	3,000
Use of Fund Balance	0	300	0	0
Total Trans From Other Funds	3,000	3,300	3,000	3,000
Total Revenues and Transfers	4,469	4,600	4,700	3,000
Operating Expenditures				
Operating Expenditures	2,580	3,150	3,000	3,000
Total Operating Expenditures	2,580	3,150	3,000	3,000
Project Expenditures				
Transfers Out				
Transfer to Museum Fund	0	1,450	1,450	0
Contribution to Fund Balance	1,889	0	250	0
Total Transfers Out	1,889	1,450	1,700	0
Total Expenditures	4,469	4,600	4,700	3,000

No adjustments.

Gale Center

Revenues	Actual Expenditures FY 04-05	Amended Budget FY 05-06	Estimated Actual FY 05-06	Proposed Budget FY 06-07
Revenues				
Museum Donations	\$0	\$0	\$2,050	\$0
Total Revenues	0	0	2,050	0
Transfer From Other Funds				
Transfer from General Fund	\$0	\$99,307	\$99,307	\$143,899
Transfer from Historical Fund	0	1,450	1,450	0
Total Trans From Other Funds	0	100,757	100,757	143,899
Total Revenues and Transfers	0	100,757	102,807	143,899
Operating Expenditures				
Employee Wages and Benefits	0	54,672	54,672	61,469
Materials and Supplies	0	5,635	4,300	6,895
Operating Expenditures	0	40,450	38,350	75,535
Total Operating Expenditures	0	100,757	97,322	143,899
Project Expenditures				
Transfers Out				
Transfer to General Fund	0	0	0	0
Contribution to Fund Balance	0	0	5,485	0
Total Transfers Out	0	0	5,485	0
Total Expenditures	0	100,757	102,807	143,899

Increase in expenditures due to a full years worth of occupancy of the facility.

Redevelopment Agency

Revenues	Actual Budget Expenditures	Amended Budget FY 05-06	Estimated Actual FY 05-06	Proposed Budget FY 06-07
Revenues				
Project #1 Towers Increment	\$537,129	\$539,007	\$539,007	\$549,000
Project #2 Harmons	319,696	472,340	472,340	380,000
Project #3 Southgate Increment	840,490	820,236	820,236	832,000
Project #4 Gateway Increment	100,000	100,000	100,000	100,000
Project #5 South Jordan Parkway Increment	463,531	510,472	510,472	489,000
Project #6 South I-15 Frontage	0	0	0	202,000
Project #7 North Jordan Gateway Increment	185,797	179,932	179,932	184,000
Project #8 South Towne Center Increment	0	140,000	140,000	116,000
Project #10 South Bangerter	0	0	0	232,000
Housing Revenue	0	0	0	87,000
Rental Income	38,601	19,856	19,856	19,856
Sale of Property	3,237,000	0	0	0
Investment Earnings	312	0	0	0
Total Revenues	5,722,556	2,781,843	2,781,843	3,190,856
Transfer From Other Funds				
Transfer from General Fund	755,000	0	0	0
Use of Fund Balance	766,887	131,073	209,281	0
Total Trans From Other Funds	1,521,887	131,073	209,281	0
Total Revenues and Transfers	7,244,443	2,912,916	2,991,124	3,190,856
Operating Expenditures				
Employee Wages and Benefits	115,603	114,292	114,292	121,363
Materials and Supplies	3,886	10,600	8,440	31,320
Operating Expenditures	174,387	324,012	219,357	302,464
Debt Service	4,326,772	0	0	0
Trustee Fees	2,375	2,500	2,500	2,500
Total Operating Expenditures	4,623,023	451,404	344,589	457,647
Project Expenditures				
Housing Program	0	0	0	87,000
Reimbursements to Developers	581,406	794,115	905,658	910,374
Capital Improvement Projects	616,014	441,228	421,538	516,166
Total Project Expenditures	1,197,420	1,235,343	1,327,196	1,513,540
Transfers Out				
Transfer to General Fund	50,000	165,324	164,324	157,324
Transfer to General Debt Service Fund	0	0	0	335,550
Transfer to CIP General	1,024,000	335,550	335,550	0
Transfer to MBA	350,000	725,295	725,295	726,795
Contribution to Fund Balance	0	0	94,170	0
Total Transfers Out	1,424,000	1,226,169	1,319,339	1,219,669
Total Expenditures	7,244,443	2,912,916	2,991,124	3,190,856

Increase in revenues due to triggering 2 additional projects #6 and #10. Increases in expenditures due to increases in admin fees to fund for financial personnel, new reimbursement agreements, housing program, and to fund property acquisition.

Recreation Programs

Revenues	Actual Expenditures FY 04-05	Amended Budget FY 05-06	Estimated Actual FY 05-06	Proposed Budget FY 06-07
Revenues				
Program Revenue	\$49,553	\$142,000	\$81,483	\$142,000
Total Revenues	49,553	142,000	81,483	142,000
Transfer From Other Funds				
Total Revenues and Transfers	49,553	142,000	81,483	142,000
Operating Expenditures				
Program Expenditures	38,360	142,000	80,831	142,000
Total Operating Expenditures	38,360	142,000	80,831	142,000
Project Expenditures				
Transfers Out				
Contribution to Fund Balance	11,193	0	652	0
Total Expenditures	49,553	142,000	81,483	142,000

No Adjustments.

Parkway Care

Revenues	Actual Expenditures FY 04-05	Amended Budget FY 05-06	Estimated Actual FY 05-06	Proposed Budget FY 06-07
Revenues				
Investment Earnings	\$43,194	\$40,000	\$40,000	\$40,000
Total Revenues	43,194	40,000	40,000	40,000
Transfer From Other Funds				
Transfer from General Fund	0	0	160,000	0
Transfer from Street Lighting	0	0	0	40,000
Use of Fund Balance	0	800,000	800,000	0
Total Trans From Other Funds	0	800,000	960,000	40,000
Total Revenues and Transfers	43,194	840,000	1,000,000	80,000
Operating Expenditures				
Project Expenditures				
Transfers Out				
Transfer to General Fund	0	40,000	0	40,000
Transfer to Street Lighting	0	800,000	800,000	0
Contribution to Fund Balance	43,194	0	200,000	40,000
Total Transfers Out	43,194	840,000	1,000,000	80,000
Total Expenditures	43,194	840,000	1,000,000	80,000

Adjustments due to repayment from Street Lighting to Parkway Care Fund.

CDBG

Revenues	Actual Expenditures FY 04-05	Amended Budget FY 05-06	Estimated Actual FY 05-06	Proposed Budget FY 06-07
Revenues				
CDBG Grant	\$106,103	\$60,000	\$60,000	\$59,000
Total Revenues	106,103	60,000	60,000	59,000
Transfer From Other Funds				
Use of Fund Balance	0	0	0	0
Total Trans From Other Funds	0	0	0	0
Total Revenues and Transfers	106,103	60,000	60,000	59,000
Operating Expenditures				
Employee Wages and Benefits	16,519	15,164	15,164	15,164
Operating Expenditures	69,017	44,836	44,836	43,836
Total Operating Expenditures	85,536	60,000	60,000	59,000
Project Expenditures				
Transfers Out				
Contribution to Fund Balance	20,567	0	0	0
Total Transfers Out	20,567	0	0	0
Total Expenditures	106,103	60,000	60,000	59,000

Revenues decreased due to federal funding reserves lowered for the entire Salt Lake County Block Grant.

Street Lighting

Revenues	Actual Expenditures FY 04-05	Amended Budget FY 05-06	Estimated Actual FY 05-06	Proposed Budget FY 06-07
Revenues				
Street Lighting Fees	\$322,853	\$0	\$28,714	\$0
Total Revenues	322,853	0	28,714	0
Transfer From Other Funds				
Transfer from General Fund	0	373,612	428,971	554,460
Transfer from Parkway Care	0	800,000	800,000	0
Transfer from CIP General	0	0	400,000	0
Use of Fund Balance	0	0	0	0
Total Trans From Other Funds	0	1,173,612	1,628,971	554,460
Total Revenues and Transfers	322,853	1,173,612	1,657,685	554,460
Operating Expenditures				
Employee Wages and Benefits	0	0	37,518	152,936
Materials and Supplies	0	0	8,000	18,500
Operating Expenditures	236,246	366,612	374,652	343,024
Capital Expenditures	28,503	807,000	1,207,000	0
Total Operating Expenditures	264,749	1,173,612	1,627,170	514,460
Project Expenditures				
Transfers Out				
Debt Repayment to Parkway Care Fund	0	0	0	40,000
Contribution to Fund Balance	58,104	0	30,515	0
Total Transfers Out	58,104	0	30,515	40,000
Total Expenditures	322,853	1,173,612	1,657,685	554,460

Adjustments due to repayment to Parkway Care fund for the city-wide Street Lighting Project. Transferred two personnel previously paid out of general fund to Street Lighting fund.

Storm Drain

Revenues	Actual Expenditures FY 04-05	Amended Budget FY 05-06	Estimated Actual FY 05-07	Proposed Budget FY 06-07
Revenues				
Storm Water Fees	\$256,158	\$408,787	\$408,339	\$701,121
Total Revenues	256,158	408,787	408,339	701,121
Transfer From Other Funds				
Use of Fund Balance	0	66,209	66,209	5,079
Total Trans From Other Funds	0	66,209	66,209	5,079
Total Revenues and Transfers	256,158	474,996	474,548	706,200
Operating Expenditures				
Employee Wages and Benefits	141,698	141,721	141,721	243,142
Materials and Supplies	13,847	21,000	23,133	23,500
Operating Expenditures	64,282	78,676	65,110	83,266
Equipment	0	132,787	127,597	130,000
Total Operating Expenditures	219,827	374,184	357,561	479,908
Project Expenditures				
Beckstead Connector	7,000	0	0	0
Prospector Park	3,000	0	0	0
Wasatch Meadows Storm Drain	19,000	0	0	0
Total Project Expenditures	29,000	0	0	0
Transfers Out				
Transfer to General Fund	0	0	3,400	0
Transfer to Cap Equipment	0	10,000	10,000	226,292
Contribution to Fund Balance	7,331	90,812	103,587	0
Total Transfers Out	7,331	100,812	116,987	226,292
Total Expenditures	256,158	474,996	474,548	706,200

Increase in revenues due to 4% projected growth and \$2 increase in monthly fees. Expenditures increased due to two new additional personnel positions.

Fitness Center

Revenues	Actual Expenditures FY 04-05	Amended Budget FY 05-06	Estimated Actual FY 05-06	Proposed Budget FY 06-07
Revenues				
Membership Revenues	\$277,506	\$594,059	\$486,059	\$510,000
Day Pass Revenues	89,731	81,225	121,225	160,000
Facility Rentals	12,924	40,000	15,000	20,000
Aquatic Programs	34,818	16,000	46,000	55,000
Aerobic Programs	7,310	8,000	8,000	8,500
Adult Programs	911	15,000	15,000	8,000
Child/Youth Programs	7,261	20,000	50,000	72,710
Vending Revenues	9,704	19,200	19,200	20,000
Pro Shop	932	8,000	1,000	2,000
Other Rec Programs/Facility Rental	9,183	0	0	0
Food & Beverages	0	6,000	6,000	6,000
Total Revenues	450,280	807,484	767,484	862,210
Transfer From Other Funds				
Transfer from General Fund	517,385	350,000	350,000	300,000
Use of Fund Balance	0	59,090	84,090	0
Total Trans From Other Funds	517,385	409,090	434,090	300,000
Total Revenues and Transfers	967,665	1,216,574	1,201,574	1,162,210
Operating Expenditures				
Employee Wages and Benefits	358,636	786,745	684,000	737,772
Materials and Supplies	47,385	98,643	85,189	81,236
Operating Expenditures	118,996	247,096	285,276	328,202
Equipment	16,840	25,000	50,000	0
Total Operating Expenditures	541,857	1,157,484	1,104,465	1,147,210
Project Expenditures				
Rec Center FF&E	70,910	59,090	59,090	15,000
Capital Construction Costs	162,130	0	0	0
Total Project Expenditures	233,040	59,090	59,090	15,000
Transfers Out				
Contribution to Fund Balance	192,768	0	38,019	0
Total Transfers Out	192,768	0	38,019	0
Total Expenditures	967,665	1,216,574	1,201,574	1,162,210

Subsidy from General Fund reduced by \$50,000. Budget a 12% increase in revenues due to growth and new programs.

Debt Service Funds

Debt service funds are used to account for the accumulation of resources and the payment of the City's general, long-term debt. The City maintains three debt service funds.

General Debt Service

This fund is used to account for and make payments towards the City's capital lease obligations, notes payable, and two bonds. The two bonds are: 2000 excise tax and 2001 sales tax.

SID Debt Service

This fund is used to collect special assessments and make debt service payments on the 2002 special improvement district bonds.

Municipal Building Authority

The Municipal Building Authority (MBA) of South Jordan is a legally separate entity. The MBA fund is used to account for the 2002 lease revenue bonds used to construct the City's recreation center.

Debt Service

Revenues	Actual Expenditures FY 04-05	Amended Budget FY 05-06	Estimated Actual FY05-06	Proposed Budget FY 06-07
Revenues				
Investment Earnings	\$12,806	\$5,000	\$5,000	\$0
Reimbursement-Boyer/Tenfold Construction	150,179	149,740	149,740	149,601
Total Revenues	162,985	154,740	154,740	149,601
Transfer From Other Funds				
Transfer from General Fund	650,091	550,393	550,393	173,409
Transfer from CIP General	141,053	351,710	351,710	351,540
Transfer from Road Impact Fees	736,820	683,017	683,017	402,085
Transfer from Storm Dr Impact Fee	93,786	93,638	93,638	41,588
Transfer from Fire Impact Fee	63,614	63,614	63,614	80,645
Transfer from Police Impact Fees	62,164	60,659	60,659	123,191
Transfer from Cap Equipment	0	323,339	323,339	1,095,356
Transfer from Water Operations	82,346	89,879	89,879	82,346
Transfer from Water CIP	35,441	35,415	35,415	7,532
Transfer from Recycling	72,000	72,000	72,000	72,000
Transfer from RDA	0	0	0	335,550
Use of Fund Balance	0	108,031	108,031	16,924
Total Trans From Other Funds	1,937,315	2,431,695	2,431,695	2,782,166
Total Revenues and Transfers	2,100,300	2,586,435	2,586,435	2,931,767
Operating Expenditures				
Principal on Long-Term Debt	777,563	1,302,610	1,302,610	1,494,527
Interest on Long-Term Debt	839,821	831,021	831,021	804,416
Capital Lease Payments	447,780	447,804	447,804	632,824
Trustee Fees	4,100	5,000	5,000	0
Total Operating Expenditures	2,069,264	2,586,435	2,586,435	2,931,767
Project Expenditures				
Transfers Out				
Contribution to Fund Balance	31,036	0	0	0
Total Transfers Out	31,036	0	0	0
Total Expenditures	2,100,300	2,586,435	2,586,435	2,931,767

Funds transferred from Capital Equipment to make payments according to short-term debt repayment plan.
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SID Bond Debt Service

Revenues	Actual Expenditures FY 04-05	Amended Budget FY 05-06	Estimated Actual FY 05-06	Proposed Budget FY 06-07
Revenues				
Special Assessments	\$926,733	\$720,656	\$720,656	\$805,244
Investment Earnings	11,043	16,950	16,950	23,000
Total Revenues	937,776	737,606	737,606	828,244
Transfer From Other Funds				
Use of Fund Balance	0	90,000	90,000	0
Total Trans From Other Funds	0	90,000	90,000	0
Total Revenues and Transfers	937,776	827,606	827,606	828,244
Operating Expenditures				
Operating Expenditures	23,295	20,000	20,000	20,162
Principal on Bonds	430,000	355,000	355,000	375,000
Bond Interest Payment	469,441	450,356	450,356	430,832
Trustee Fees	2,250	2,250	2,250	2,250
Total Operating Expenditures	924,986	827,606	827,606	828,244
Project Expenditures				
Transfers Out				
Contribution to Fund Balance	12,790	0	0	0
Total Transfers Out	12,790	0	0	0
Total Expenditures	937,776	827,606	827,606	828,244

Assessment to Riverpark will cover the entire debt payment.

Municipal Building Authority

Revenues	Actual Expenditures FY 04-05	Amended Budget FY 05-06	Estimated Actual FY 05-06	Proposed Budget FY 06-07
Revenues				
Investment Earnings	\$51,642	\$5,000	\$5,000	\$5,000
Total Revenues	51,642	5,000	5,000	5,000
Transfer From Other Funds				
Transfer from RDA	350,000	725,295	725,295	726,795
Transfer from CIP General	352,099	0	0	0
Use of Fund Balance	1,357,426	259,198	259,198	0
Total Trans From Other Funds	2,059,525	984,493	984,493	726,795
Total Revenues and Transfers	2,111,167	989,493	989,493	731,795
Operating Expenditures				
Operating Expenditures	0	3,000	3,000	3,000
Principal on Bonds	325,000	335,000	335,000	345,000
Bond Interest Payment	398,545	390,295	390,295	381,795
Trustee Fees	1,750	2,000	2,000	2,000
Total Operating Expenditures	725,295	730,295	730,295	731,795
Project Expenditures				
Museum - Construction	3,000	239,198	239,198	0
Museum - Furnishings	0	20,000	20,000	0
Recreation Center	1,016,328	0	0	0
Recreation Center Contingency	331,983	0	0	0
Pool Ozonator	34,561	0	0	0
Total Project Expenditures	1,385,872	259,198	259,198	0
Transfers Out				
Total Expenditures	2,111,167	989,493	989,493	731,795

No Adjustments.

Capital Project Funds

Capital project funds are used to track the acquisition and construction of major projects as well as large equipment purchases. The City maintains two capital project funds.

Capital Projects

This fund is used to record the receipt of impact fees, transfers from, and other sources of revenue to be used for major capital acquisition and construction projects. The fund is also used to account for the expenditure of funds towards these projects.

Capital Equipment

This fund is used to track the City's large equipment purchases.

Capital Projects

Revenues	Actual Expenditures FY 05-06	Amended Budget FY 05-06	Estimated Actual FY 05-06	Proposed Budget FY 06-07
Revenues				
Parks Impact Fees	\$2,240,136	\$1,388,500	\$1,388,500	\$1,000,000
Storm Drain Impact Fees	512,909	388,500	388,500	0
Road Impact Fees	2,155,907	0	0	0
Police Impact Fees	189,344	0	0	0
Fire Impact Fees	234,926	0	0	0
Loan Proceeds	420,000	703,250	703,250	0
Sale of Property	0	3,905,000	4,026,674	0
UDOT Reimbursement	66,842	0	0	0
Investment Earnings	89,903	0	0	0
Rental Income	4,771	0	0	0
Miscellaneous Revenue	3,010	0	0	0
Total Revenues	5,917,748	6,385,250	6,506,924	1,000,000
Transfer From Other Funds				
Transfer from General Fund	1,312,219	57,500	2,222,738	0
Transfer from RDA	1,024,000	335,550	335,550	0
Transfer from CIP	0	0	0	0
Use of Fund Balance	575,340	6,622,760	5,886,278	1,421,049
Total Trans From Other Funds	2,911,559	7,015,810	8,444,566	1,421,049
Total Revenues and Transfers	8,829,307	13,401,060	14,951,490	2,421,049
Operating Expenditures				
Project Expenditures				
Parks Projects	5,040,848	3,351,456	3,478,456	252,500
Road Projects	1,759,760	3,204,163	3,420,127	15,500
Storm Drain Projects	0	980,016	980,016	0
Public Safety Projects	10,120	830,550	880,550	0
Other Projects	569,042	24,150	144,150	0
Total Project Expenditures	7,379,770	8,390,335	8,903,299	268,000
Transfers Out				
Transfer to General Fund	0	0	9,000	0
Transfer to General Debt Service Fund	1,097,437	1,252,638	1,252,638	999,049
Transfer to CIP General	0	0	0	0
Transfer to Cap Equipment	0	0	148,384	154,000
Transfer to 02 MBA	352,099	0	0	0
Transfer to Mulligans	0	3,758,087	3,758,087	1,000,000
Contribution to Fund Balance	0	0	880,082	0
Total Transfers Out	1,449,536	5,010,725	6,048,191	2,153,049
Total Expenditures	8,829,306	13,401,060	14,951,490	2,421,049

Added a few additional projects from Park Impact Fees and General CIP. Storm drain projects funded from General CIP in FY05-06 to be repaid by Storm Drain Impact Fees in FY06-07.

Capital Equipment

Revenues	Actual Expenditures FY 04-05	Amended Budget FY 05-06	Estimated Actual FY 05-06	Proposed Budget FY 06-07
Revenues				
Police Camera Donation	\$1,000	\$0	\$0	\$0
Bond Proceeds	826,924	0	0	0
Sale of Property	72,139	0	73,061	0
Total Revenues	900,063	0	73,061	0
Transfer From Other Funds				
Transfer from General Fund	1,274,979	82,915	1,459,771	72,915
Transfer from Storm Drain	0	10,000	10,000	226,292
Transfer from CIP General	0	0	148,384	154,000
Transfer from Cap Equipment	0	0	21,580	0
Transfer from Cap Equip Loan Fund	0	0	0	0
Transfer from Water Operations	0	40,050	40,050	40,000
Transfer from Water Cap Equipment	14,412	0	0	0
Use of Fund Balance	0	1,082,112	0	1,095,356
Total Trans From Other Funds	1,289,391	1,215,077	1,679,785	1,588,563
Total Revenues and Transfers	2,189,454	1,215,077	1,752,846	1,588,563
Operating Expenditures				
Project Expenditures				
Computer Software & Equipment	59,674	86,156	221,540	72,915
Community Development Equipment	0	38,520	38,520	0
Parks & Recreation Equipment	0	110,000	146,160	0
General Fund Equipment	884,128	42,500	70,600	0
Sanitation Equipment	0	40,050	50,000	0
Culinary Water Equipment	0	0	40,050	40,000
Public Safety Equipment	980	360,820	405,131	0
Municipal Services Equipment	0	185,000	192,590	380,292
Backhoe Lease	6,450	3,100	3,100	0
Public Services Restrooms	28,821	0	0	0
Spillman Software	196,140	0	0	0
Total Project Expenditures	1,176,193	866,146	1,167,691	493,207
Transfers Out				
Transfer to General Debt Service Fund	0	323,339	323,339	1,095,356
Transfer to Cap Equipment	0	0	0	0
Transfer to Secondary Water	0	0	20,582	0
Transfer to Sanitation	0	5,010	5,010	0
Transfer to Water Cap Equipment	0	20,582	21,580	0
Contribution to Fund Balance	1,013,261	0	214,644	0
Total Transfers Out	1,013,261	348,931	585,155	1,095,356
Total Expenditures	2,189,454	1,215,077	1,752,846	1,588,563

Transfer outs to Debt Service will be applied towards the short-term debt repayment plan.

Enterprise Funds

Enterprise funds can be used to report any activity for which a fee is charged to users. They are required to be used if the City's policy is to cover all costs of the activities through user fees or if the fund's debt is backed solely by user fees. The City maintains seven enterprise funds.

Water

This fund is used to account for the receipt of fees and the costs to provide culinary water service to South Jordan. It is also used to pay debt related this service

Water Capital Projects

This fund is used to account for the construction of major water infrastructure projects within the City.

Secondary Water

This fund is used to track revenues and expenses related to the City's irrigation water.

Sanitation

This fund accounts for the collection of revenue and the costs of garbage service within the City.

Recycling

This fund accounts for the collection of revenue and the costs of recycling service within the City.

Mulligans

This fund tracks revenues and expenses, including capital projects and debt service, for Mulligans Golf and Games. This recreation facility includes a golf course, driving range, miniature golf, and batting cages.

Water

Revenues	Actual Expenditures FY 04-05	Amended Budget FY 05-06	Estimated Actual FY 05-06	Proposed Budget FY 06-07
Revenues				
Water Sales	\$6,606,578	\$7,282,673	\$7,282,673	\$8,029,147
Backflow Fee	0	20,000	0	20,000
Finance Charges	124,234	129,000	129,000	120,000
Investment Earnings	19,930	10,000	87,520	70,000
Water Share Lease	6,331	7,500	3,217	2,400
Miscellaneous Revenue	22,457	6,845	34,229	10,000
Water Meter Sets	117,227	88,000	206,750	100,000
Sale of Capital Assets	6,440	0	0	0
Total Revenues	6,903,197	7,544,018	7,743,389	8,351,547
Transfer From Other Funds				
Transfer from Secondary Water Fund	0	4,678	4,678	0
Transfer from Water CIP	450,000	302,650	302,650	296,864
Total Trans From Other Funds	450,000	307,328	307,328	296,864
Total Revenues and Transfers	7,353,197	7,851,346	8,050,717	8,648,411
Operating Expenditures				
Employee Wages and Benefits	649,706	878,910	878,910	1,055,872
Materials and Supplies	58,743	123,300	116,736	107,900
Operating Expenditures	4,054,339	4,277,870	4,161,779	4,726,965
Principal on Bonds	0	875,000	875,000	915,000
Bond Interest Payment	1,157,622	1,182,569	1,182,569	1,152,532
Trustee Fees	3,927	9,500	9,500	9,500
Total Operating Expenditures	5,924,337	7,347,149	7,224,494	7,967,769
Project Expenditures				
Transfers Out				
Transfer to General Fund	0	9,391	9,991	0
Transfer to General Debt Service Fund	82,346	89,879	89,879	82,346
Transfer to Cap Equipment	0	40,050	40,050	0
Transfer to Water CIP General	0	344,622	344,622	500,000
Transfer to Water Cap Equipment	0	0	0	40,000
Contribution to Fund Balance	1,346,514	20,255	341,681	58,296
Total Transfers Out	1,428,860	504,197	826,223	680,642
Total Expenditures	7,353,197	7,851,346	8,050,717	8,648,411

Increased revenues due to 5% projected growth and 5% rate increase. Transferred 2 personnel to general fund, and increased admin fees to offset the transfer. Two additional positions were also added.

Water CIP

Revenues	Actual Expenditures FY 04-05	Amended Budget FY 05-06	Estimated Actual FY 05-06	Proposed Budget FY 06-07
Revenues				
Water Impact Fees	\$2,057,036	\$0	\$0	\$0
Investment Earnings	440,905	229,525	0	0
Other Revenue	10,297	0	0	0
Total Revenues	2,508,238	229,525	0	0
Transfer From Other Funds				
Transfer from Water Operations	0	344,622	344,622	500,000
Transfer from Secondary Water Fund	0	7,980	7,980	0
Use of Fund Balance	6,097,876	14,048,904	14,497,747	304,396
Total Trans From Other Funds	6,097,876	14,401,506	14,850,349	804,396
Total Revenues and Transfers	8,606,114	14,631,031	14,850,349	804,396
Operating Expenditures				
Project Expenditures				
2003 Water Bond Projects	7,965,204	10,157,314	7,140,717	0
Other Water Projects	155,469	1,654,835	5,663,432	500,000
Total Project Expenditures	8,120,673	11,812,149	12,804,149	500,000
Transfers Out				
Transfer to General Debt Service Fund	35,441	35,415	35,415	7,532
Transfer to Water Operating	450,000	302,650	302,650	296,864
Contribution to Fund Balance	0	2,480,817	1,708,135	0
Total Transfers Out	485,441	2,818,882	2,046,200	304,396
Total Expenditures	8,606,114	14,631,031	14,850,349	804,396

Increase expenses by \$500,000 to fund the Radio AMR project.

Secondary Water

Revenues	Actual Expenditures FY 04-05	Amended Budget FY 05-06	Estimated Actual FY 05-06	Proposed Budget FY 06-07
Revenues				
Irrigation Water Sales	\$616,258	\$624,700	\$624,700	\$649,688
Other Miscellaneous	375	0	915	0
Total Revenues	616,633	624,700	625,615	649,688
Transfer From Other Funds				
Transfer from Water Cap Equipment	0	20,582	20,582	0
Total Trans From Other Funds	0	20,582	20,582	0
Total Revenues and Transfers	616,633	645,282	646,197	649,688
Operating Expenditures				
Employee Wages and Benefits	145,050	158,102	158,102	178,262
Materials and Supplies	49,722	55,570	46,008	49,000
Operating Expenditures	139,897	166,560	206,198	275,464
Principal on Bonds	0	17,031	17,031	0
Bond Interest Payment	0	3,551	3,551	0
Capital Lease Payments	0	0	0	17,688
Interest on Capital Leases	0	0	0	2,893
Total Operating Expenditures	334,669	400,814	430,890	523,307
Project Expenditures				
Impact Fee Study	5,494	0	0	0
Total Project Expenditures	5,494	0	0	0
Transfers Out				
Transfer to General Fund	730	46,105	46,805	0
Transfer to Water Operating	0	4,678	4,678	0
Transfer to Secondary Water	0	7,980	7,980	0
Transfer to Water Cap Equipment	170,300	0	0	0
Contribution to Fund Balance	105,440	185,705	155,844	126,381
Total Transfers Out	276,470	244,468	215,307	126,381
Total Expenditures	616,633	645,282	646,197	649,688

Revenues increased due to a projected City growth rate of 4%. Two personnel were transferred to general fund with admin fees increased to offset the transfer.

Sanitation

Revenues	Actual Expenditures FY 04-05	Amended Budget FY 05-06	Estimated Actual FY 05-06	Proposed Budget FY 06-07
Revenues				
Garbage Fees	\$1,382,843	\$1,423,700	\$1,423,700	\$1,454,110
Neighborhood Cleanup	22,035	10,500	15,432	15,000
Special Service Pickup	614	400	924	500
Finance Charges	26,004	18,000	0	15,000
Investment Earnings	74	0	4,932	2,000
Total Revenues	1,431,570	1,452,600	1,444,988	1,486,610
Transfer From Other Funds				
Transfer from Cap Equipment	0	5,010	5,010	0
Total Trans From Other Funds	0	5,010	5,010	0
Total Revenues and Transfers	1,431,570	1,457,610	1,449,998	1,486,610
Operating Expenditures				
Employee Wages and Benefits	40,773	43,337	43,337	92,567
Materials and Supplies	47,193	54,085	99,517	142,002
Operating Expenditures	744,460	1,004,399	1,072,287	1,130,101
Equipment	0	0	0	0
Principal on Bonds	0	88,700	88,700	0
Bond Interest Payment	0	18,493	18,493	0
Capital Lease Payments	0	0	0	92,125
Interest on Capital Leases	0	0	0	15,069
TransJordan Landfill Debt Payment	0	60,000	75,359	0
Total Operating Expenditures	832,426	1,269,014	1,397,693	1,471,864
Project Expenditures				
Transfers Out				
Transfer to General Fund	151,783	0	0	0
Contribution to Fund Balance	447,361	188,596	52,305	14,746
Total Transfers Out	599,144	188,596	52,305	14,746
Total Expenditures	1,431,570	1,457,610	1,449,998	1,486,610

Increased revenues due to a projected growth factor of 5%. Increased expenditures due to one additional new position.

Recycling

Revenues	Actual Expenditures FY 04-05	Amended Budget FY 05-06	Estimated Actual FY 05-06	Proposed Budget FY 06-07
Revenues				
Garbage Fees	\$430,550	\$428,184	\$451,647	\$474,230
Total Revenues	430,550	428,184	451,647	474,230
Transfer From Other Funds				
Use of Fund Balance	1,979	0	0	0
Total Trans From Other Funds	1,979	0	0	0
Total Revenues and Transfers	432,529	428,184	451,647	474,230
Operating Expenditures				
Materials and Supplies	31,426	39,000	61,938	80,600
Operating Expenditures	329,103	262,217	313,873	312,379
Total Operating Expenditures	360,529	301,217	375,811	392,979
Project Expenditures				
Transfers Out				
Transfer to General Debt Service Fund	72,000	72,000	72,000	72,000
Contribution to Fund Balance	0	54,967	3,836	9,251
Total Transfers Out	72,000	126,967	75,836	81,251
Total Expenditures	432,529	428,184	451,647	474,230

Increased revenues due to a projected growth factor of 5%.

Mulligans

Revenues	Actual Expenditures FY 04-05	Amended Budget FY 05-06	Estimated Actual FY 05-06	Proposed Budget FY 06-07
Revenues				
Instructor Fees	\$2,290	\$20,000	\$25,194	\$25,000
Membership Revenues	0	0	0	10,000
Driving Range	336,998	370,362	329,512	382,801
Executive 9 Course	145,035	168,575	169,482	208,500
Miniture Golf	302,835	349,132	323,722	325,000
Golf Cart Rental	30,116	34,766	38,234	40,000
Batting Cages	182,392	181,223	170,000	181,223
Food & Beverages	29,783	40,000	15,822	15,000
Iceberg Rent	0	14,900	14,900	14,900
Golf Shop	38,561	40,786	22,676	37,000
Other Mulligans Revenue	6,497	8,466	5,000	5,000
Investment Earnings	30,360	2,728	2,728	3,032
Bond Proceeds	0	9,475,000	9,475,000	0
Bond Premium	0	437,300	437,300	0
Total Revenues	1,104,867	11,143,238	11,029,570	1,247,456
Transfer From Other Funds				
Transfer from CIP General	0	2,758,087	2,758,087	0
Transfer from Park Impact Fee	0	1,000,000	1,000,000	1,000,000
Use of Fund Balance	101,464	1,333,313	1,333,313	0
Total Trans From Other Funds	101,464	5,091,400	5,091,400	1,000,000
Total Revenues and Transfers	1,206,331	16,234,638	16,120,970	2,247,456
Operating Expenditures				
Employee Wages and Benefits	454,254	429,059	410,892	469,322
Materials and Supplies	60,583	122,164	93,647	106,985
Operating Expenditures	216,043	240,256	223,233	204,149
Equipment	0	70,500	37,000	0
Principal on Bonds	0	13,745,000	13,745,000	1,120,000
Bond Interest Payment	335,297	479,445	479,445	332,150
Cost of Issuance	0	295,783	295,783	0
Trustee Fees	600	2,000	2,000	2,000
Total Operating Expenditures	1,066,777	15,384,207	15,287,000	2,234,606
Total Facility Improvements	139,554	15,176	102	0
Transfers Out				
Contribution to Fund Balance	0	835,255	833,868	12,850
Total Transfers Out	0	835,255	833,868	12,850
Total Expenditures	1,206,331	16,234,638	16,120,970	2,247,456

Budgeted operating income increased to cover increased bond payment of \$452,150.

Permanent Funds

Permanent Funds are used to report City resources which are legally restricted so that only principal, not earnings, can be used to support the fund's activities. The City maintains one permanent fund.

Cemetery Perpetual Care

A perpetual care fee is charged at the time of purchase of a cemetery plot. These fees are reserved and interest earned on them is used to maintain the City's cemetery.

Cemetery

Revenues	Actual Expenditures FY 04-05	Amended Budget FY 05-06	Estimated Actual FY 05-06	Proposed Budget FY 06-07
Revenues				
Perpetual Care Revenue	\$28,619	\$15,000	\$15,000	\$15,000
Investment Earnings	9,905	8,000	8,000	8,000
Total Revenues	38,524	23,000	23,000	23,000
Transfer From Other Funds				
Total Revenues and Transfers	38,524	23,000	23,000	23,000
Operating Expenditures				
Project Expenditures				
Transfers Out				
Transfer to General Fund	7,746	8,000	8,000	8,000
Contribution to Fund Balance	30,778	15,000	15,000	15,000
Total Transfers Out	38,524	23,000	23,000	23,000
Total Expenditures	38,524	23,000	23,000	23,000

No Adjustments.