

City of South Jordan
Fiscal Year
2009-2010
Final Budget



THE CITY OF SOUTH JORDAN * STATE OF UTAH



June 3, 2010
The Honorable Mayor and
Members of the City Council
South Jordan City, Utah

Re: Fiscal Year 2009-2010 Final Budget

Please accept the final amended budget for fiscal year 2009-2010. It has been prepared to document the various proposed budget adjustments during the final half of the current fiscal year and is hereby submitted respectively for your review. The following paragraphs briefly summarize those proposed adjustments.

General Fund Revenues

The total overall reduction in General Fund revenues is \$37,284. While the overall adjustment is relatively insignificant, there are two changes in general fund revenues which are significant. The first is a \$590,975 reduction in sales tax revenue due to the current economic conditions. The second is an increase of \$607,911 in miscellaneous revenue which is the recognition of unanticipated revenue received from the Jordan Valley Water District regarding a decade old settlement centered around tank capacity owned by the district.

General Fund Expenditures

General Fund expenditures increased overall in the amount of \$36,965 due to the receipt of grant funds which are not recognized until actually received.

Other Governmental Funds

Changes in the governmental funds include final adjustments to the Redevelopment Agency of South Jordan. Final numbers were adjusted to account for property tax revenues and the related payments based on the individual development agreements. The Fitness Center budget was also adjusted to account for their revenues, which are better than anticipated at mid-year.

Acknowledgement

Words simply cannot express the level of respect and gratitude I have towards members of the finance staff, which include: Sunil Naidu, Dao Quach, Van Tran, Amy Harrington, Jeff Robb, Stephanie Carter, Leah Hardy, NaDeen Smith, Linsey Cramer, and Tara Allred. Quite frankly, they are amazing and all make significant contributions to the success of the finance department, and ultimately the City of South Jordan.

Respectfully submitted,

Laurie T. Johnson
Assistant City Manager/Finance Director

South Jordan City

FY 2009 / 2010

Final Budget



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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.

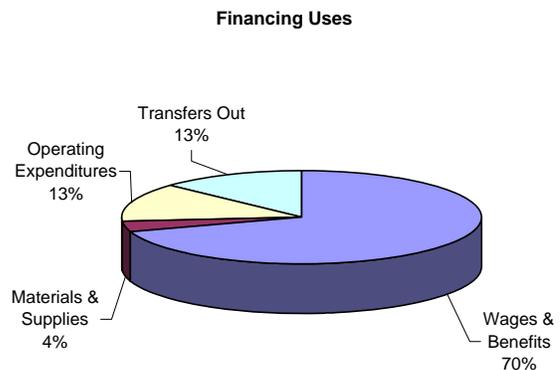
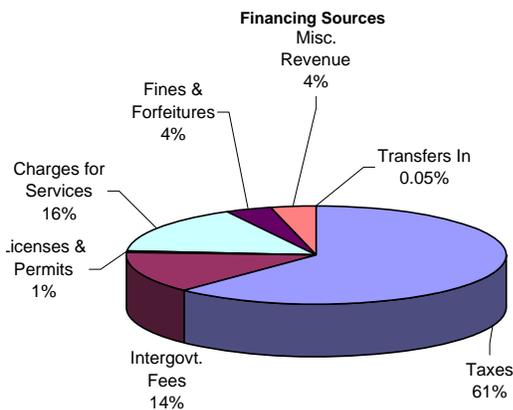
General Fund Summary

	Adopted Budget FY 09-10	Amended Budget 12/31/2009	Jan-Jun Adjustments	Final Budget FY 09-10
REVENUES				
Sales Taxes	\$8,201,239	\$7,551,239	(\$590,975)	\$6,960,264
Property Taxes	6,504,055	6,711,953	0	6,711,953
Franchise Taxes	3,530,096	3,530,096	0	3,530,096
Motor Vehicle Fees	546,032	589,590	0	589,590
Class C Road Funds	1,586,547	1,586,547	0	1,586,547
Licenses & Permits	2,053,606	2,344,743	(53,069)	2,291,674
Intergovernmental Revenues	182,105	128,003	50,118	178,121
Administration Fees	2,505,917	2,445,623	0	2,445,623
Charges for Services	2,619,406	2,158,606	(51,269)	2,107,337
Fines and Forfeitures	1,100,000	1,100,000	0	1,100,000
Investment Earnings	279,682	179,682	0	179,682
Miscellaneous Revenue	49,725	304,282	607,911	912,193
Total General Fund Revenue	29,158,410	28,630,364	(37,284)	28,593,080
TRANSFERS IN AND USE OF FUND BALANCE				
Transfers In	8,000	10,873	3,560	14,433
Use of Fund Balance	0	0	220,908	220,908
Total Transfers and Use of Fund Balance	8,000	10,873	224,468	235,341
Total Rev, Trans in, and Use of Fund Balance	29,166,410	28,641,237	187,184	28,828,421
EXPENDITURES				
Wages and Benefits	20,578,230	20,164,995	3,634	20,168,629
Materials and Supplies	1,081,054	1,071,067	(21,330)	1,049,737
Operating Expenditures	4,198,738	3,820,413	54,661	3,875,074
Total General Fund Expenditures	25,858,022	25,056,475	36,965	25,093,440
TRANSFERS OUT AND CONTRIBUTION TO FUND BALANCE				
Transfers Out	3,284,656	3,584,762	150,219	3,734,981
Contribution to Fund Balance	23,732	0	0	0
Total Transfers Out and Contribution to Fund Balance	3,308,388	3,584,762	150,219	3,734,981
Total Exp, Trans Out, and Cont to Fund Balance	29,166,410	28,641,237	187,184	28,828,421

Notes to the General Fund Summary

Revenues - Reduce revenue budgeted to reflect changes in economy and decrease in major City revenues. Unanticipated miscellaneous revenue was recognized which assisted to offset revenue shortages.

Expenditures - Increase operating expenditures due to grants and additional revenue being recognized.



DIVISION ACTIVITIES – GENERAL FUND OPERATIONS

The General Fund is the City of South Jordan's primary operating fund. It accounts for all financial resources of the general government except for those required to be accounted for in other funds.

Accounting

The Accounting division is responsible for accurately collecting and reporting all financial transactions for the City. Accounting performs all functions related to accounts payable and payroll and produces the City's Comprehensive Annual Financial Report (CAFR). The Accounting division also manages all purchasing for the City. The City's Purchasing Coordinator develops purchasing policies and assists other City divisions in procuring items for their use in accordance with City policy.

Animal Control

The Animal Control division is responsible for the safety and well-being of all types of animals within the community. This division observes and apprehends unlicensed animals, collects stray animals, and removes dead or injured animals from City streets. This division also manages the animal control shelter and investigates any animal cruelty complaints while enforcing pertinent laws and ordinances.

Budget

The Budget division is responsible for preparing the City's annual budget. This budget is adopted by the City Council and is the guiding policy document governing financial decisions for the City. Included with the annual budget are reports authorizing and accounting for the City's annual capital project expenditures. The Budget division also provides other City divisions with assistance in tracking, reporting, and monitoring their individual budgets. This support helps divisions maintain compliance with City code and state regulations. Finally, the Budget division provides budget and financial support for the City's Redevelopment Agency (RDA).

Building

The Building division provides building services to ensure that the City grows and develops in a manner that is consistent with its mission and core values. This division reviews plans and inspects all private, residential, office, industrial, and commercial building plans per the Uniform Building Code, Plumbing Code, Fire Codes, City Codes, and all other applicable building codes.

Business Services Admin

The Business Services Admin division provides direction and support for the Information Services, Informations Center, and Senior divisions of the City and provides the same support for the Gale Center, the Historical Committee, the Fitness Center, and Mulligans.

Community Development Admin

The Community Development Admin division provides leadership, management, and support to the Planning and Building divisions within the Community Development department. This division ensures the department is growing, developing, and building the City within the direction and guidelines of the City's mission statement and Core Values.

Court

The Justice Court Judge exercises authority over matters within the court's jurisdiction and conducts proceedings, hearings, and trials and releases accused persons on bail or their own recognizance. 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.

Custodial

The Custodial division is responsible for maintaining a clean and sanitary environment for employees and visitors in City-operated buildings.

Economic Development

The Economic Development division coordinates and promotes the implementation of economic development and growth through long-term strategic planning and resource allocation. This division also establishes and maintains cooperative working relationships with other organizations at all levels and in a variety of locations.

Emergency Management

South Jordan's Emergency Management Program is responsible for coordinating the combined efforts and resources from all levels of government and various volunteer organizations to assist and protect the citizens of South Jordan from the effects of disasters, both natural and manmade. The Emergency Management division supports the community before, during, and after unusual events and major disasters by focusing on mitigation, preparedness, response, and recovery activities.

Engineering

The Engineering division provides engineering services to ensure that the City grows and develops in a manner consistent with its mission statement and core values. It is responsible for the development of master plans for the storm drain, transportation, and culinary water systems that address the existing and future needs of the City. The Engineering division also provides design and design review of development and capital infrastructure projects and provides inspection services and contract administration to ensure that projects are constructed in accordance with codes, plans, and specifications.

Executive

The Executive division houses the Office of the City Manager who serves in the capacity of Chief Executive Officer. This division is responsible for the administration of all affairs of the City and reports directly to the Elected Body, the City Council.

Facilities

The Facilities division is responsible for providing a safe and comfortable environment for employees and visitors in City-operated buildings. Preventive maintenance programs are a key component provided by Facilities to ensure that all building systems such as electrical, HVAC, and plumbing are operating under the most optimal conditions.

Facilities Admin

The Facilities Admin division is responsible for oversight of the maintenance, appearance, and space management of all City-operated buildings; monitoring all utility costs and energy savings efforts; and managing vending and concessions contracts for the City.

Fire

The Fire department provides a wide range of emergency and non-emergency services to the residents of South Jordan. The fire department consists of 48 members who are trained in a variety of disciplines including fire suppression, advanced medical care, hazardous materials response, and technical rescue response. Also, through a variety of programs, the fire department is heavily involved in public education and community service. The fire department is one of the most advanced, diverse, and progressive fire departments in Utah.

Fleet

The Fleet division is an internal support team providing repair and maintenance for all city vehicles and equipment. Fleet currently maintains and repairs over 180 vehicles and around 120 other miscellaneous pieces of large equipment, as well as numerous small equipment and hand tools.

Government Services Admin

The Government Services Admin division provides direction and support for the Human Resources, Facilities, Utility Billing, Ordinance Enforcement, and Justice Court divisions of the City.

Homeland Security

The Homeland Security division performs many of the same functions as the Police division, but with significantly expanded attention in the areas of Homeland Security, Risk Management, Community Policing, and Emergency Management. This division works closely with other divisions and components of City government, local schools, businesses, and other community entities to research and develop proactive minimization strategies and post emergency plans, and assists in facilitating the training of these entities as needed. Homeland Security also identifies locations of risk within the City and performs inspections of these locations and absorbs and investigates police-generated cases involving potential threats to Homeland Security.

Human Resources

The Human Resources division is responsible for supporting managers in recruiting and hiring qualified “best fit” applicants; administering employee benefits, payroll changes, performance evaluations, and personnel policy inquiries and interpretation; ensuring that the City is following federal and state labor laws; reviewing and updating City policies; communicating and/or training City staff on HR issues such as sexual harassment, supervisory training, and employee resources; assisting in the development of the City’s strategic plans; and supporting City Core Values.

Information Center

The Information Center is a centralized group of problem-solvers who answer citizens when they call the City. Their mission is to provide exceptional customer service and to astonish the citizens with their knowledge, attitude, and follow-through.

Information Services

The Information Services division is responsible for all strategic communication, technology direction, network security, installation and maintenance for all divisions and work groups within the City. Information Services also provides support and user training related to computer hardware, software, network connectivity to the Intranet, remote access and voice communications, and enterprise applications utilized within the City government.

Legal

The Legal division provides a full scope of comprehensive in-house legal counsel, risk management, criminal prosecution and legislative services to the City and its affiliated entities and personnel. This division provides 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.

Municipal Services Operations

The Municipal Services Operations division comprises a leadership and support team and two operating divisions. The MS Operations division is responsible for streets, street lighting, culinary water, and secondary water units. The Environmental Management division is responsible for storm drains, sanitation, and recycling units.

Neighborhood Services

The Neighborhood Services division functions as a link between City residents and the City. This division communicates with residents, oversees the publication of the City newsletter (South Jordan Focus), manages web content, and educates citizens by moderating, managing, and promoting South Jordan University. Neighborhood Services also helps resolve citizen requests and concerns, manages and recruits volunteers, and assists with special events. Neighborhood Services is also a liaison to the Community Associations and is developing a Housing Assistance Program.

Ordinance Enforcement

The Ordinance Enforcement division serves a primary role in protecting the health and safety of our residents and visitors and the livability of the community. Using a proactive approach to educate and request compliance in a friendly, fair, and impartial manner, Ordinance Enforcement assists to maintain the aesthetic appeal of the City, lower crime rates, and provide sustainable property values for residents and businesses.

Parks

The Parks division provides maintenance to all city parks, trails and open spaces. The parks division is also responsible for all active sport park maintenance. New to the parks division is an Urban Forestry program that inventories and monitors all public trees.

Planning

The Planning division provides planning services to ensure that the City grows and develops in a manner that is consistent with its mission statement and core values. It coordinates and processes development applications from initial application submittal through review and decision by staff and as required by the Planning Commission and/or City Council. Planning is generally responsible for answering questions from the public regarding the Land Use and Development Codes and the interpretation and periodic updates of said codes. The Planning division plays a leadership and development role in the City's General Plan, Future Land Use Map, and zoning maps.

Police

The Police division is responsible for the safety and well-being of the citizens of the community and those traveling in and out of the jurisdiction. These services include but are not limited to traffic control, criminal investigations, prisoner escort, records and data maintenance, public education, and code compliance.

Recorder

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. These processes are managed in compliance with legal requirements and constitutional intent of all applicable laws, codes, and regulations.

Recreation

The Recreation division provides a variety of recreational and leisure activities for the citizens of South Jordan. The recreation department is also responsible for community events.

Seniors

The South Jordan Senior Center provides recreation, leisure, education and meals to the senior citizens of South Jordan. The Senior Center also provides a beauty parlor for the senior citizens to utilize.

Streets

The Streets division operates under the direction of the Operations Division of the City's Municipal Services Department. The Streets division maintains 200+ miles of road, 40,000 feet of sidewalk and over 7,600 traffic signs. Additionally, the Streets division handles a variety of special projects on a regular basis, specifically assisting other City departments with projects.

Utility Billing

The Utility Billing division oversees the monthly monitoring, billing, and collection of city-operated utilities. These utilities include culinary water, secondary water, storm water, and garbage services. The Utility Billing division also processes business licenses, dog licenses, and neighborhood cleanup/dumpster requests. Customer service representatives help citizens both at the front counter and over the phone.

General Fund Operations

	Adopted Budget FY 09-10	Amended Budget 12/31/2009	Jan-Jun Adjustments	Final Budget FY 09-10
Accounting				
Wages and Benefits	\$371,665	\$356,597	\$0	\$356,597
Materials and Supplies	71,030	71,030	0	71,030
Operating Expenditures	25,170	25,170	0	25,170
Total Accounting	467,865	452,797	0	452,797
Animal Control				
Wages and Benefits	140,651	137,981	0	137,981
Materials and Supplies	8,700	8,700	0	8,700
Operating Expenditures	10,446	10,446	4,512	14,958
Total Animal Control	159,797	157,127	4,512	161,639
Budget				
Wages and Benefits	475,731	473,563	0	473,563
Materials and Supplies	16,685	18,707	0	18,707
Operating Expenditures	29,735	29,735	0	29,735
Total Budget	522,151	522,005	0	522,005
Building				
Wages and Benefits	687,372	726,370	434	726,804
Materials and Supplies	13,375	13,375	0	13,375
Operating Expenditures	16,821	16,821	0	16,821
Total Building	717,568	756,566	434	757,000
Business Services				
Wages and Benefits	219,792	220,256	0	220,256
Materials and Supplies	1,850	1,850	0	1,850
Operating Expenditures	6,540	6,540	0	6,540
Total Business Services	228,182	228,646	0	228,646
Comm Dev Admin				
Wages and Benefits	119,521	118,332	0	118,332
Materials and Supplies	4,075	4,075	0	4,075
Operating Expenditures	1,964	1,964	0	1,964
Total Comm Dev	125,560	124,371	0	124,371
Court				
Wages and Benefits	369,453	361,102	0	361,102
Materials and Supplies	19,153	19,153	(64)	19,089
Operating Expenditures	27,410	27,410	64	27,474
Total Court	416,016	407,665	0	407,665
Custodial				
Wages and Benefits	169,843	256,274	(3,000)	253,274
Materials and Supplies	33,717	25,033	33	25,066
Operating Expenditures	12,313	9,933	(483)	9,450
Total Custodial	215,873	291,240	(3,450)	287,790

General Fund Operations

	Adopted Budget FY 09-10	Amended Budget 12/31/2009	Jan-Jun Adjustments	Final Budget FY 09-10
Economic Development				
Wages and Benefits	123,088	123,714	0	123,714
Materials and Supplies	9,600	9,600	0	9,600
Other Expenditures	4,550	4,550	0	4,550
Total Economic Development	137,238	137,864	0	137,864
Emergency Management				
Wages and Benefits	167,979	167,045	0	167,045
Materials and Supplies	12,427	8,395	0	8,395
Operating Expenditures	2,070	4,195	24,725	28,920
Total Emergency Management	182,476	179,635	24,725	204,360
Engineering				
Wages and Benefits	1,490,895	1,477,178	0	1,477,178
Materials and Supplies	32,018	32,018	0	32,018
Operating Expenditures	41,043	41,043	0	41,043
Total Engineering	1,563,956	1,550,239	0	1,550,239
Executive				
Wages and Benefits	855,621	853,469	0	853,469
Materials and Supplies	102,551	102,551	(6,305)	96,246
Operating Expenditures	774,939	519,744	(50,945)	468,799
Total Executive	1,733,111	1,475,764	(57,250)	1,418,514
Facilities				
Wages and Benefits	339,798	237,675	3,000	240,675
Materials and Supplies	74,276	88,027	135	88,162
Operating Expenditures	33,392	30,868	(35)	30,833
Total Facilities	447,466	356,570	3,100	359,670
Facilities Admin				
Wages and Benefits	223,907	130,562	0	130,562
Materials and Supplies	17,607	13,050	0	13,050
Operating Expenditures	301,210	305,604	0	305,604
Total Facilities Admin	542,724	449,216	0	449,216
Fire				
Wages and Benefits	3,882,606	3,787,000	0	3,787,000
Materials and Supplies	93,156	85,269	(12,246)	73,023
Operating Expenditures	259,563	256,063	12,246	268,309
Total Fire	4,235,325	4,128,332	0	4,128,332
Fleet				
Wages and Benefits	312,850	307,900	0	307,900
Materials and Supplies	36,639	36,639	(180)	36,459
Operating Expenditures	229,926	229,926	582	230,508
Total Fleet	579,415	574,465	402	574,867

General Fund Operations

	Adopted Budget FY 09-10	Amended Budget 12/31/2009	Jan-Jun Adjustments	Final Budget FY 09-10
Government Svcs Admin				
Wages and Benefits	195,117	200,941	0	200,941
Materials and Supplies	4,483	4,483	7	4,490
Operating Expenditures	6,270	6,270	(7)	6,263
Total Asset Management	205,870	211,694	0	211,694
Homeland Security				
Wages and Benefits	88,632	88,690	0	88,690
Materials and Supplies	31,824	31,824	22,809	54,633
Operating Expenditures	19,045	19,045	0	19,045
Total Homeland Security	139,501	139,559	22,809	162,368
Human Resources				
Wages and Benefits	192,415	187,416	0	187,416
Materials and Supplies	15,672	15,672	0	15,672
Operating Expenditures	19,031	19,031	0	19,031
Total Human Resources	227,118	222,119	0	222,119
Information Center				
Wages and Benefits	381,591	374,242	0	374,242
Materials and Supplies	5,000	5,000	0	5,000
Operating Expenditures	1,200	1,200	0	1,200
Total Information Center	387,791	380,442	0	380,442
Information Services				
Wages and Benefits	472,570	451,185	0	451,185
Materials and Supplies	17,400	17,400	0	17,400
Operating Expenditures	385,725	396,443	2,900	399,343
Total Information Services	875,695	865,028	2,900	867,928
Legal				
Wages and Benefits	602,314	596,260	0	596,260
Materials and Supplies	25,798	25,798	2,400	28,198
Other Expenditures	48,525	48,525	(2,400)	46,125
Total Legal	676,637	670,583	0	670,583
MS Operations				
Wages and Benefits	499,779	492,859	0	492,859
Materials and Supplies	12,400	12,400	0	12,400
Operating Expenditures	40,642	40,642	0	40,642
Total MS Operations	552,821	545,901	0	545,901
Neighborhood Services				
Wages and Benefits	60,173	60,894	0	60,894
Materials and Supplies	24,706	24,706	(1,329)	23,377
Operating Expenditures	1,570	1,570	1,329	2,899
Total Neighborhood Services	86,449	87,170	0	87,170

General Fund Operations

	Adopted Budget FY 09-10	Amended Budget 12/31/2009	Jan-Jun Adjustments	Final Budget FY 09-10
Ordinance Enforcement				
Wages and Benefits	170,407	165,777	0	165,777
Materials and Supplies	4,500	4,250	0	4,250
Operating Expenditures	8,010	8,260	0	8,260
Total Ordinance Enforcement	182,917	178,287	0	178,287
Park Ranger				
Wages and Benefits	275,283	0	0	0
Materials and Supplies	11,445	0	0	0
Operating Expenditures	110,150	0	0	0
Total Park Ranger	396,878	0	0	0
Parks				
Wages and Benefits	963,769	1,184,034	0	1,184,034
Materials and Supplies	92,787	103,732	(13,419)	90,313
Operating Expenditures	180,150	310,654	5,739	316,393
Total Parks	1,236,706	1,598,420	(7,680)	1,590,740
Planning				
Wages and Benefits	336,349	326,551	0	326,551
Materials and Supplies	8,395	8,395	0	8,395
Operating Expenditures	8,005	8,005	0	8,005
Total Planning	352,749	342,951	0	342,951
Police				
Wages and Benefits	4,600,789	4,559,034	0	4,559,034
Materials and Supplies	92,977	92,377	2,384	94,761
Operating Expenditures	521,987	521,987	200	522,187
Total Police	5,215,753	5,173,398	2,584	5,175,982
Recorder				
Wages and Benefits	154,277	151,016	0	151,016
Materials and Supplies	63,120	63,320	900	64,220
Operating Expenditures	84,160	83,960	37,356	121,316
Total Recorder	301,557	298,296	38,256	336,552
Recreation				
Wages and Benefits	362,616	469,712	3,200	472,912
Materials and Supplies	23,590	31,940	(6,275)	25,665
Operating Expenditures	37,141	111,621	12,618	124,239
Total Recreation	423,347	613,273	9,543	622,816
Seniors				
Wages and Benefits	204,555	202,809	0	202,809
Materials and Supplies	15,250	12,300	0	12,300
Operating Expenditures	32,800	37,070	1,260	38,330
Total Seniors	252,605	252,179	1,260	253,439

General Fund Operations

	Adopted Budget FY 09-10	Amended Budget 12/31/2009	Jan-Jun Adjustments	Final Budget FY 09-10
Special Events				
Wages and Benefits	132,567	0	0	0
Materials and Supplies	4,850	0	0	0
Operating Expenditures	77,980	0	0	0
Total Special Events	215,397	0	0	0
Streets				
Wages and Benefits	739,240	723,934	0	723,934
Materials and Supplies	74,739	74,739	(10,180)	64,559
Operating Expenditures	735,525	582,388	5,000	587,388
Total Streets	1,549,504	1,381,061	(5,180)	1,375,881
Utility Billing				
Wages and Benefits	195,015	194,623	0	194,623
Materials and Supplies	5,259	5,259	0	5,259
Operating Expenditures	103,730	103,730	0	103,730
Total Utility Billing	304,004	303,612	0	303,612
Total General Fund Operations	25,858,022	25,056,475	36,965	25,093,440

Notes to General Fund Operations

Operating - Operating expenditures increased due to grants being recognized.

FUND ACTIVITIES – SPECIAL REVENUE FUNDS

South Jordan's special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes. South Jordan currently maintains 12 special revenue funds.

The following are descriptions of the activities, services, and functions for each of South Jordan's special revenue funds:

Historical

The South Jordan Historical committee serves to preserve and educate the citizens of South Jordan regarding the history and culture of South Jordan.

PACD

The Public Arts fund is used to fund the community art grants and art programs administered by the Public Arts and Cultural Development Board.

Gale

The Gale Center of History and Culture provides educational opportunities for patrons to come and learn about and experience South Jordan's history and culture by using hands-on exhibits.

Redevelopment Agency

The Redevelopment Agency of South Jordan 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. This division also invests obligatory funds toward improving housing within the City.

Recreation Programs

The South Jordan Recreation Programs division provides a variety of sports and recreational programs to be played on a team and individual basis. Programs include but are not limited to softball, soccer, flag football, gymnastics, martial arts, dance, basketball, volleyball, etc.

CDBG

South Jordan City coordinates with Salt Lake County its community development block grant program to provide a variety of eligible programs that serve low to moderate-income individuals.

EECBG

South Jordan City has been approved to receive an Energy Efficiency and Conservation Block Grant from the federal government. This grant will be used to complete activities that will lead to significant energy use reductions, lower greenhouse emissions, and reduce utility costs.

Street Lighting

The Street Lighting division operates under the direction of the Operations division of the City's Public Works Department. Street Lighting is funded by a portion of property tax. Over 3,000 streetlights are maintained throughout the City, with additional streetlights being added daily. Holiday lighting and banners are also managed by the Street Lighting division.

FUND ACTIVITIES – SPECIAL REVENUE FUNDS

Storm Drain

The City's Storm Drain division operates under the direction of the Environmental Management division of the City's Public Works Department. The Storm Drain division is funded by user fees paid by all properties within the City and is responsible for maintenance of approximately 100 miles of storm drain lines, 50 detention/retention basins and the regular sweeping of all collector and neighborhood roads in the City. The Storm Drain division also participates in wetlands restoration and maintenance projects.

Fitness Center

The South Jordan Recreation Center provides a state-of-the-art venue for recreation and aquatic activities. The facility includes a large leisure aquatic pool, 2 basketball gyms, dance and aerobic rooms, an indoor track, fitness equipment, and daycare. The turf was added in Spring 2009 to accommodate multiple sports like soccer, rugby, and lacrosse. It has been extremely popular and the high demand helped the turf recover its capital investment costs within the first 8 months.

Risk Management

Risk Management is responsible for establishing an orderly process and program for managing the risks of the City, establishing safe environments for employees and the public, providing for the identification, measurement, prevention and control of risks, and creating a system of internal procedures. Risk Management is also responsible for providing a continuing reassessment of exposure to loss, loss-bearing capacity, and available financial resources to protect against such losses.

Country Fest/Sesquicentennial

The Country Fest fund tracks the annual Country Fest celebration transactions. The Sesquicentennial fund was established to coordinate the 150-year commemorative celebration during the year 2009. The community will have the opportunity to participate in many events and activities which will be planned and carried out over the entire year. All activities related to the sesquicentennial were completed as of December 31, 2009.

Historical

Revenues	Adopted Budget FY 09-10	Amended Budget 12/31/2009	Jan-Jun Adjustments	Final Budget FY 09-10
Revenues				
Other Miscellaneous	\$0	\$0	\$1,370	\$1,370
Total Revenues	0	0	1,370	1,370
Transfer From Other Funds				
Transfer from CIP General	0	10,000	0	10,000
Use of Fund Balance	0	0	0	0
Total Trans From Other Funds	0	10,000	0	10,000
Total Revenues and Transfers	0	10,000	1,370	11,370
Operating Expenditures				
Operating Expenditures	0	10,000	1,370	11,370
Veteran's War Memorial	0	0	0	0
Total Operating Expenditures	0	10,000	1,370	11,370
Project Expenditures				
Veteran's War Memorial	0	0	0	0
Total Project Expenditures	0	0	0	0
Transfers Out				
Transfer to Museum Fund	0	0	0	0
Contribution to Fund Balance	0	0	0	0
Total Transfers Out	0	0	0	0
Total Expenditures	0	10,000	1,370	11,370

Notes to Historical Fund

Revenues - Recognized interest revenue.

Public Arts

Revenues	Adopted Budget FY 09-10	Amended Budget 12/31/2009	Jan-Jun Adjustments	Final Budget FY 09-10
Revenues				
Grants	\$0	\$0	\$3,612	\$3,612
Cultural Arts Event Revenue	0	0	867	867
Total Revenues	0	0	4,479	4,479
Transfer From Other Funds				
Transfer from General Fund	30,000	30,000	0	30,000
Use of Fund Balance	0	28,433	0	28,433
Total Trans From Other Funds	30,000	58,433	0	58,433
Total Revenues and Transfers	30,000	58,433	4,479	62,912
Operating Expenditures				
Other Expenditures	30,000	48,433	4,479	52,912
Total Operating Expenditures	30,000	48,433	4,479	52,912
Project Expenditures				
UDOT Public Art	0	10,000	0	10,000
Total Project Expenditures	0	10,000	0	10,000
Transfers Out				
Contribution to Fund Balance	0	0	0	0
Total Transfers Out	0	0	0	0
Total Expenditures	30,000	58,433	4,479	62,912

Notes to Public Arts Fund

Revenues - Recognize revenue to support public arts program.

Gale Center

Revenues	Adopted Budget FY 09-10	Amended Budget 12/31/2009	Jan-Jun Adjustments	Final Budget FY 09-10
Revenues				
Grants	\$0	0	\$7,450	\$7,450
Facility Rentals	0	0	1,991	1,991
Donations	0	0	247	247
Total Revenues	0	0	9,688	9,688
Transfer From Other Funds				
Transfer from General Fund	107,161	107,161	0	107,161
Use of Fund Balance	0	0	0	0
Total Trans From Other Funds	107,161	107,161	0	107,161
Total Revenues and Transfers	107,161	107,161	9,688	116,849
Operating Expenditures				
Employee Wages and Benefits	52,621	52,621	0	52,621
Materials and Supplies	4,350	4,350	0	4,350
Other Expenditures	50,171	50,171	9,688	59,859
Total Operating Expenditures	107,142	107,142	9,688	116,830
Project Expenditures				
Transfers Out				
Transfer to General Fund	0	0	0	0
Transfer to Risk Management	19	19	0	19
Contribution to Fund Balance	0	0	0	0
Total Transfers Out	19	19	0	19
Total Expenditures	107,161	107,161	9,688	116,849

Notes to Gale Center Fund

Revenues - Recognize revenue to support Gale Center programs.

Redevelopment Agency

Revenues	Adopted Budget FY 09-10	Amended Budget 12/31/2009	Jan-Jun Adjustments	Final Budget FY 09-10
Revenues				
Project #1 Towers Increment	\$504,717	\$504,717	\$62,162	\$566,879
Project #2 Harmons	353,774	353,774	4,407	358,181
Project #3 Southgate Increment	582,623	582,623	186,282	768,905
Project #4 Gateway Increment	100,000	100,000	0	100,000
Project #5 South Jordan Parkway Increment	731,132	731,132	225,366	956,498
Project #6 South I-15 Frontage	471,698	471,698	143,286	614,984
Project #7 North Jordan Gateway Increment	177,358	177,358	254,013	431,371
Project #8 South Towne Center Increment	188,679	188,679	71,421	260,100
Project #10 South Bangerter	1,358,490	1,358,490	205,019	1,563,509
Project #11 Merit Medical	256,604	256,604	121,639	378,243
Investment Earnings	0	0	8,522	8,522
Bond Proceeds	0	0	0	0
Sale of Property	0	0	0	0
Total Revenues	4,725,075	4,725,075	1,282,117	6,007,192
Transfer From Other Funds				
Use of Fund Balance	215,252	215,252	0	215,252
Total Trans From Other Funds	215,252	215,252	0	215,252
Total Revenues and Transfers	4,940,327	4,940,327	1,282,117	6,222,444
Operating Expenditures				
Materials and Supplies	51,250	51,250	8,150	59,400
Other Expenditures	436,537	436,537	100,050	536,587
Principal on Bonds	561,875	561,875	0	561,875
Bond Interest Payment	328,197	328,197	0	328,197
Cost of Issuance	1,813	1,813	0	1,813
Total Operating Expenditures	1,379,672	1,379,672	108,200	1,487,872
Project Expenditures				
Tax Increment Commitments	1,719,836	1,719,836	327,346	2,047,182
Capital Improvement Projects	355,333	355,333	0	355,333
Total Project Expenditures	2,075,169	2,075,169	327,346	2,402,515
Transfers Out				
Transfer to General Fund	0	0	0	0
Transfer to General Debt Service Fund	765,112	765,112	0	765,112
Transfer to Capital Equipment	0	0	0	0
Transfer to CIP General	0	0	0	0
Transfer to '02 MBA	720,355	720,355	0	720,355
Transfer to Fitness Center	0	0	0	0
Transfer to Risk Management	19	19	0	19
Contribution to Fund Balance	0	0	846,571	846,571
Total Transfers Out	1,485,486	1,485,486	846,571	2,332,057
Total Expenditures	4,940,327	4,940,327	1,282,117	6,222,444

Notes to Redevelopment Agency Fund

Revenues - Adjusted revenues to reflect actual tax increment received.

Operations - Adjusted expenditures to reflect actual tax increment distributed.

RDA Housing

Revenues	Adopted Budget FY 09-10	Amended Budget 12/31/2009	Jan-Jun Adjustments	Final Budget FY 09-10
Revenues				
Housing Revenue	\$811,717	\$811,717	\$146,090	\$957,807
Investment Earnings	0	0	6,396	6,396
Other Miscellaneous	0	0	0	0
Bond Proceeds	0	0	0	0
Total Revenues	811,717	811,717	152,486	964,203
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	811,717	811,717	152,486	964,203
Operating Expenditures				
Principal on Bonds	213,125	213,125	0	213,125
Bond Interest Payment	124,488	124,488	0	124,488
Trustee Fees	688	688	0	688
Total Operating Expenditures	338,301	338,301	0	338,301
Project Expenditures				
Housing Study	0	20,000	0	20,000
Housing Program	472,094	452,094	0	452,094
Total Project Expenditures	472,094	472,094	0	472,094
Transfers Out				
Contribution to Fund Balance	1,322	1322	152,486	153,808
Total Transfers Out	1,322	1,322	152,486	153,808
Total Expenditures	811,717	811,717	152,486	964,203

Notes to Redevelopment Housing Fund

Revenues - Adjusted revenues to reflect actual tax increment received.

Recreation Programs

Revenues	Adopted Budget FY 09-10	Amended Budget 12/31/2009	Jan-Jun Adjustments	Final Budget FY 09-10
Revenues				
Child/Youth Programs	\$36,600	\$7,200	\$0	\$7,200
Gymnastic Programs	23,000	650	0	650
Sports Programs	148,500	159,000	0	159,000
Dance Programs	16,000	700	0	700
Outside Organizations	11,500	22,200	0	22,200
Total Revenues	235,600	189,750	0	189,750
Transfer From Other Funds				
Use of Fund Balance	0	0	0	0
Total Revenues and Transfers	235,600	189,750	0	189,750
Operating Expenditures				
Other Expenditures	218,266	173,882	(3,200)	170,682
Capital Expenditures	10,000	0	4,300	4,300
Total Operating Expenditures	228,266	173,882	1,100	174,982
Project Expenditures				
Transfers Out				
Transfer to General Fund	0	0	3,200	3,200
Contribution to Fund Balance	7,334	15,868	(4,300)	11,568
Total Transfers Out	7,334	15,868	(4,300)	11,568
Total Expenditures	235,600	189,750	(3,200)	186,550

Notes to Recreation Programs Fund

No Significant Changes.

CDBG

Revenues	Adopted Budget FY 09-10	Amended Budget 12/31/2009	Jan-Jun Adjustments	Final Budget FY 09-10
Revenues				
CDBG Grant	\$57,820	\$76,993	\$0	\$76,993
Total Revenues	57,820	76,993	0	76,993
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	57,820	76,993	0	76,993
Operating Expenditures				
Other Expenditures	57,820	76,993	0	76,993
Total Operating Expenditures	57,820	76,993	0	76,993
Project Expenditures				
Transfers Out				
Transfer to General Fund	0	0	0	0
Contribution to Fund Balance	0	0	0	0
Total Transfers Out	0	0	0	0
Total Expenditures	57,820	76,993	0	76,993

Notes to CDBG Fund

No Significant Changes.

EECBG

Revenues	Adopted Budget FY 09-10	Amended Budget 12/31/2009	Jan-Jun Adjustments	Final Budget FY 09-10
Revenues				
EECBG Grant	\$0	\$194,300	\$0	\$194,300
Total Revenues	0	194,300	0	194,300
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	0	194,300	0	194,300
Operating Expenditures				
Other Expenditures	0	6,947	0	6,947
Total Operating Expenditures	0	6,947	0	6,947
Project Expenditures				
Project Expenditures	0	187,353	0	187,353
Total Project Expenditures	0	187,353	0	187,353
Transfers Out				
Transfer to General Fund	0	0	0	0
Contribution to Fund Balance	0	0	0	0
Total Transfers Out	0	0	0	0
Total Expenditures	0	194,300	0	194,300

Notes to EECBG Fund

No Significant Changes.

Street Lighting

Revenues	Adopted Budget FY 09-10	Amended Budget 12/31/2009	Jan-Jun Adjustments	Final Budget FY 09-10
Revenues				
Street Lighting Fees	\$0	\$0	\$0	\$0
Total Revenues	0	0	0	0
Transfer From Other Funds				
Transfer from General Fund	683,904	683,904	0	683,904
Transfer from Parkway Care	0	0	0	0
Transfer from CIP General	0	0	0	0
Use of Fund Balance	0	0	0	0
Total Trans From Other Funds	683,904	683,904	0	683,904
Total Revenues and Transfers	683,904	683,904	0	683,904
Operating Expenditures				
Employee Wages and Benefits	99,124	102,903	315	103,218
Materials and Supplies	58,065	54,286	(315)	53,971
Other Expenditures	526,533	526,533	0	526,533
Capital Expenditures	0	0	0	0
Total Operating Expenditures	683,722	683,722	0	683,722
Project Expenditures				
Transfers Out				
Transfer to Risk Management	182	182	0	182
Contribution to Fund Balance	0	0	0	0
Total Transfers Out	182	182	0	182
Total Expenditures	683,904	683,904	0	683,904

Notes to Street Lighting Fund

No Significant Changes.

Storm Drain

Revenues	Adopted Budget FY 09-10	Amended Budget 12/31/2009	Jan-Jun Adjustments	Final Budget FY 09-10
Revenues				
Storm Water Fees	\$850,000	\$850,000	\$0	\$850,000
Inspection Fees	0	0	0	0
Other Revenue	0	0	0	0
Total Revenues	850,000	850,000	0	850,000
Transfer From Other Funds				
Use of Fund Balance	0	0	14,355	14,355
Total Trans From Other Funds	0	0	14,355	14,355
Total Revenues and Transfers	850,000	850,000	14,355	864,355
Operating Expenditures				
Employee Wages and Benefits	432,359	456,402	0	456,402
Materials and Supplies	48,294	38,694	0	38,694
Other Expenditures	293,876	302,876	(5,180)	297,696
Equipment	0	0	5,000	5,000
Capital Expenditures	20,223	20,223	0	20,223
Total Operating Expenditures	794,752	818,195	(180)	818,015
Project Expenditures				
Storm Drain Rate Study	0	0	15,000	15,000
Misc Storm Drain Projects	41,262	28,219	0	28,219
Total Project Expenditures	41,262	28,219	15,000	43,219
Transfers Out				
Transfer to Risk Management	2,341	2,341	0	2,341
Transfer to General Fund	0	600	180	780
Contribution to Fund Balance	11,645	645	(645)	0
Total Transfers Out	13,986	3,586	(465)	3,121
Total Expenditures	850,000	850,000	14,355	864,355

Notes to Storm Drain Fund

Use of Fund Balance - Use fund balance to support the Storm Drain Rate Study.

Fitness Center

Revenues	Adopted Budget FY 09-10	Amended Budget 12/31/2009	Jan-Jun Adjustments	Final Budget FY 09-10
Revenues				
Membership Revenues	\$382,000	\$420,000	70,000	490,000
Day Pass Revenues	170,000	210,000	20,000	230,000
Silver Sneaker	0	13,000	0	13,000
Facility Rentals	40,000	0	0	0
Day Care	9,200	11,000	0	11,000
Aquatic Programs	90,000	95,000	0	95,000
Adult Programs	60,000	14,000	5,000	19,000
Child/Youth Programs	2,880	2,880	0	2,880
Camp Programs	45,000	60,000	0	60,000
Recreation Revenue	0	143,000	(40,000)	103,000
Vending Revenues	10,000	15,000	0	15,000
Pro Shop	10,000	7,500	0	7,500
Birthday Parties	21,000	21,000	20,000	41,000
Food & Beverages	14,000	24,000	0	24,000
Investment Earnings	0	3,000	0	3,000
Total Revenues	854,080	1,039,380	75,000	1,114,380
Transfer From Other Funds				
Transfer from General Fund	357,633	357,633	(75,000)	282,633
Use of Fund Balance	0	100,000	0	100,000
Total Trans From Other Funds	357,633	457,633	(75,000)	382,633
Total Revenues and Transfers	1,211,713	1,497,013	0	1,497,013
Operating Expenditures				
Employee Wages and Benefits	644,381	734,675	0	734,675
Materials and Supplies	98,850	218,850	(31,000)	187,850
Other Expenditures	446,971	331,977	26,500	358,477
Capital Expenditures	0	190,000	(37,000)	153,000
Total Operating Expenditures	1,190,202	1,475,502	(41,500)	1,434,002
Project Expenditures				
Rec Center FF&E	0	0	0	0
Equipment Expenditures	0	0	0	0
Capital Expenditures	0	0	0	0
Capital Replacement Reserve	20,562	20,562	41,500	62,062
Total Project Expenditures	20,562	20,562	41,500	62,062
Transfers Out				
Transfer to Risk Management	949	949	0	949
Contribution to Fund Balance	0	0	0	0
Total Transfers Out	949	949	0	949
Total Expenditures	1,211,713	1,497,013	0	1,497,013

Notes to Fitness Center Fund

Revenues - Adjusted revenues to reflect actual fiscal activities.

Operations - Adjusted expenditures to reflect new cost projections and reduce actual subsidy from the General Fund.

Risk Management

Revenues	Adopted Budget FY 09-10	Amended Budget 12/31/2009	Jan-Jun Adjustments	Final Budget FY 09-10
Revenues				
Risk Management Revenue	\$0	\$0	\$40,000	\$40,000
Total Revenues	0	0	40,000	40,000
Transfer From Other Funds				
Transfer from General Fund	472,233	472,233	0	472,233
Transfer from RDA	19	19	0	19
Transfer from Gale Center	19	19	0	19
Transfer from Street Lighting	182	182	0	182
Transfer from Storm Drain	2,341	2,341	0	2,341
Transfer from Water	2,444	2,444	0	2,444
Transfer from Secondary Water	1,211	1,211	0	1,211
Transfer from Sanitation	247	247	0	247
Transfer from Mulligans	469	469	0	469
Transfer from Recreation Center	949	949	0	949
Transfer from Workers Compensation	0	0	0	0
Use of Fund Balance	0	0	0	0
Total Trans From Other Funds	480,114	480,114	0	480,114
Total Revenues and Transfers	480,114	480,114	40,000	520,114
Operating Expenditures				
Other Expenditures	480,114	480,114	40,000	520,114
Total Operating Expenditures	480,114	480,114	40,000	520,114
Project Expenditures				
Transfers Out				
Contribution to Fund Balance	0	0	0	0
Total Transfer Outs	0	0	0	0
Total Expenditures	480,114	480,114	40,000	520,114

Notes to Risk Management Fund

Revenues - Recognize revenue to cover risk claims.

Expenditures - Increase expenditures to cover risk claims.

Country Fest/Sesquicentennial

Revenues	Adopted Budget FY 09-10	Amended Budget 12/31/2009	Jan-Jun Adjustments	Final Budget FY 09-10
Revenues				
Country Fest Revenue	\$13,250	\$13,250	\$17,000	\$30,250
Sesquicentennial Memorabilia	0	1,104		1,104
Total Revenues	13,250	14,354	17,000	31,354
Transfer From Other Funds				
Transfer from General Fund	66,994	66,994	0	66,994
Use of Fund Balance	21,000	21,000	0	21,000
Total Trans From Other Funds	87,994	87,994	0	87,994
Total Revenues and Transfers	101,244	102,348	17,000	119,348
Operating Expenditures				
Other Expenditures	101,244	102,348	17,000	119,348
Total Operating Expenditures	101,244	102,348	17,000	119,348
Project Expenditures				
Transfers Out				
Contribution to Fund Balance	0	0	0	0
Total Transfers Out	0	0	0	0
Total Expenditures	101,244	102,348	17,000	119,348

Notes to Country Fest/Sesquicentennial Fund

Revenue - Adjusted revenues due to donations.

Expenditures - Adjusted expenditures to reflect actual fiscal activities.

FUND ACTIVITIES - DEBT SERVICE FUNDS

The City maintains three separate debt service funds. All debt service payments made by the City in relation to Governmental Funds are accounted for in one of these three funds. Debt service payments related to enterprise functions are paid in those individual funds.

The following are descriptions of the activities, services, and functions for each of these debt service funds:

General

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.

SID

The City administers one special improvement district, Riverpark Corporate Center. This district was established to assist with the construction of infrastructure assets in the district. Assessments for this area are collected annually from property owners in this area. These funds are then used to pay bondholders.

MBA

The South Jordan Municipal Building Authority is a legal entity separate from the City, and is reported by the City as a blended component unit. South Jordan MBA issued bonds in 2002 for the construction of the City's Aquatic and Fitness Center. Annual lease payments, shown as transfers, are made to South Jordan MBA, from which bond payments are made.

Debt Service

Revenues	Adopted Budget FY 09-10	Amended Budget 12/31/2009	Jan-Jun Adjustments	Final Budget FY 09-10
Revenues				
Investment Earnings	\$2,500	\$2,500	\$5,750	\$8,250
Reimbursement-Boyer/Tenfold Construction	149,043	149,043	0	149,043
Bond Premium	0	0	0	0
Bond Proceeds	0	0	0	0
Total Revenues	151,543	151,543	5,750	157,293
Transfer From Other Funds				
Transfer from General Fund	1,121,715	1,121,715	0	1,121,715
Transfer from RDA	765,112	765,112	0	765,112
Transfer from Road Impact Fees	341,991	341,991	0	341,991
Transfer from Storm Dr Impact Fee	15,134	15,134	0	15,134
Transfer from CIP General	85,255	85,255	0	85,255
Transfer from Police Impact Fees	118,770	118,770	0	118,770
Transfer from Cap Equipment	168,392	168,392	0	168,392
Transfer from Water CIP	7,279	7,279	0	7,279
Use of Fund Balance	0	0	0	0
Total Trans From Other Funds	2,623,648	2,623,648	0	2,623,648
Total Revenues and Transfers	2,775,191	2,775,191	5,750	2,780,941
Operating Expenditures				
Principal on Long-Term Debt	1,386,578	1,386,578	0	1,386,578
Interest on Long-Term Debt	961,129	961,129	0	961,129
Refund Bond Costs	0	0	0	0
Capital Lease Payments	381,766	381,766	0	381,766
Interest on Capital Leases	43,217	43,217	0	43,217
Cost of Issuance	0	0	0	0
Trustee Fees	2,501	2,501	5,750	8,251
Total Operating Expenditures	2,775,191	2,775,191	5,750	2,780,941
Project Expenditures				
Transfers Out				
Contribution to Fund Balance	0	0	0	0
Total Transfers Out	0	0	0	0
Total Expenditures	2,775,191	2,775,191	5,750	2,780,941

Notes to Debt Service Fund

No Significant Changes.

SID Bond Debt Service

Revenues	Adopted Budget FY 09-10	Amended Budget 12/31/2009	Jan-Jun Adjustments	Final Budget FY 09-10
Revenues				
Special Assessments	\$727,288	\$727,288	\$0	\$727,288
Investment Earnings	0	0	0	0
Total Revenues	727,288	727,288	0	727,288
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	727,288	727,288	0	727,288
Operating Expenditures				
Other Expenditures	21,350	21,350	0	21,350
Principal on Bonds	501,000	501,000	0	501,000
Bond Interest Payment	202,688	202,688	0	202,688
Trustee Fees	2,250	2,250	0	2,250
Total Operating Expenditures	727,288	727,288	0	727,288
Project Expenditures				
Transfers Out				
Contribution to Fund Balance	0	0	0	0
Total Transfers Out	0	0	0	0
Total Expenditures	727,288	727,288	0	727,288

Notes to SID Bond Debt Service Fund

No Significant Changes.

Municipal Building Authority

Revenues	Adopted Budget FY 09-10	Amended Budget 12/31/2009	Jan-Jun Adjustments	Final Budget FY 09-10
Revenues				
Investment Earnings	\$1,750	\$1,750	\$0	\$1,750
Total Revenues	1,750	1,750	0	1,750
Transfer From Other Funds				
Transfer from RDA	720,355	720,355	0	720,355
Transfer from CIP General	0	0	0	0
Use of Fund Balance	0	0	0	0
Total Trans From Other Funds	720,355	720,355	0	720,355
Total Revenues and Transfers	722,105	722,105	0	722,105
Operating Expenditures				
Operating Expenditures	0	0	0	0
Principal on Bonds	370,000	370,000	0	370,000
Bond Interest Payment	350,355	350,355	0	350,355
Trustee Fees	1,750	1,750	0	1,750
Total Operating Expenditures	722,105	722,105	0	722,105
Project Expenditures				
Museum - Construction	0	0	0	0
Museum - Furnishings	0	0	0	0
Total Project Expenditures	0	0	0	0
Transfers Out				
Contribution to Fund Balance	0	0	0	0
Total Transfers Out	0	0	0	0
Total Expenditures	722,105	722,105	0	722,105

Notes to Municipal Building Authority Fund

No Significant Changes.

FUND ACTIVITIES – CAPITAL PROJECT FUNDS

The City maintains two separate capital funds. All non-routine capital expenditures such as infrastructure and large equipment that will affect the operating budgets will be funded through one of these capital funds. Capital expenditures related to enterprise functions are paid in those individual funds.

Capital Projects

The Capital Projects fund authorizes and provides the basis of control expenditures for the acquisition of significant City assets and the construction of all capital infrastructures and facilities. Capital projects are developed each year and have multiple funding sources (general, impact fee, bonds, grants, reimbursements). Capital project appropriations lapse at the end of the fiscal year just as the rest of the budget does; however, they are re-budgeted until the project is complete.

Capital Equipment

The Capital Equipment fund authorizes and provides the basis of control expenditures for the acquisition of significant City assets. Capital Equipment expenditures consist of replacement and new purchases of fleet-related and large equipment that impact the operating budget. The Capital Equipment fund receives support through the capital reserve initiative detailed in the Key Management Practices.

Capital Projects

Revenues	Adopted Budget FY 09-10	Amended Budget 12/31/2009	Jan-Jun Adjustments	Final Budget FY 09-10
Revenues				
Other Grants/Donations	\$0	\$0	\$40,901	\$40,901
Other Miscellaneous	0	45,000	194,300	239,300
Sale of Property	0	0	88,998	88,998
UDOT Reimbursement	0	0	20,846	20,846
Bond Draws	0	0	3,800	3,800
Total Revenues	0	45,000	348,845	393,845
Transfer From Other Funds				
Transfer from General Fund	70,000	330,387	294,309	624,696
Use of Fund Balance	1,036,150	7,907,302	1,002,425	8,909,727
Total Trans From Other Funds	1,106,150	8,237,689	1,296,734	9,534,423
Total Revenues and Transfers	1,106,150	8,282,689	1,645,579	9,928,268
Operating Expenditures				
Project Expenditures				
Road Projects	0	2,703,894	(100,172)	2,603,722
Parks Projects	50,000	108,698	85,345	194,043
Storm Drain Projects	0	0	0	0
Other Projects	495,000	679,247	1,660,406	2,339,653
08 Sales Tax Bond	0	4,219,700	0	4,219,700
Total Project Expenditures	545,000	7,711,539	1,645,579	9,357,118
Transfers Out				
Transfer to Historic Preservation Fund	0	10,000	0	10,000
Transfer to General Debt Service Fund	561,150	561,150	0	561,150
Contribution to Fund Balance	0	0	0	0
Total Transfers Out	561,150	571,150	0	571,150
Total Expenditures	1,106,150	8,282,689	1,645,579	9,928,268

Notes to Capital Projects Fund

Capital Revenues - Adjusted revenues due to developer reimbursements, sale of property, and transferred funds from General Fund to support 10000 South Railroad Crossing/Widening project. Used fund balance to support other Capital Project expenditures.

Capital Expenditures - Adjusted expenditures in support of 10000 South Railroad Crossing/Widening Project and other Capital Projects.

Capital Equipment

Revenues	Adopted Budget FY 09-10	Amended Budget 12/31/2009	Jan-Jun Adjustments	Final Budget FY 09-10
Revenues				
Sale of Property	\$0	\$0	\$22,100	\$22,100
Total Revenues	0	0	22,100	22,100
Transfer From Other Funds				
Transfer from General Fund	375,017	399,436	20,689	420,125
Use of Fund Balance	76,375	261,387	0	261,387
Total Trans From Other Funds	451,392	660,823	20,689	681,512
Total Revenues and Transfers	451,392	660,823	42,789	703,612
Operating Expenditures				
Project Expenditures				
Fleet Equipment	223,000	223,000	22,100	245,100
Computer Software & Equipment	60,000	60,000	0	60,000
Public Safety Equipment	0	197,512	20,689	218,201
Total Project Expenditures	283,000	480,512	42,789	523,301
Transfers Out				
Transfer to General Debt Service Fund	168,392	168,392	0	168,392
Contribution to Fund Balance	0	11,919	0	11,919
Total Transfers Out	168,392	180,311	0	180,311
Total Expenditures	451,392	660,823	42,789	703,612

Notes to Capital Equipment Fund

Revenues - Reconized sale of property.

Operation - Adjusted expenditures to reflect sale of property.

FUND ACTIVITIES – ENTERPRISE FUNDS

South Jordan's enterprise funds function and operate much like a private business and charge fees to users that cover most or all of the costs. South Jordan currently maintains six enterprise funds.

The following are descriptions of the activities, services, and functions for each of South Jordan's enterprise funds:

Water

The Water fund is funded by revenues collected for culinary water usage from residential and commercial customers along with various fees for inspections and connections. The water system infrastructure consists of 306.7 miles of water lines and 5 water tanks and is maintained by the division.

Water CIP

The Water Capital fund authorizes and provides the basis of control expenditures for the acquisition of significant water related assets, infrastructures, and facilities. Water Capital expenditures include equipment purchases and projects that would otherwise impact the water operations budget. Water Capital receives funding through multiple sources (impact fees, bonds, grants, reimbursements). Water project appropriations lapse at the end of the fiscal year just as the rest of the budget does; however, they are re-budgeted until the project is complete.

Secondary Water

The Secondary Water fund is funded by revenue collected from secondary water users within the City. The fund maintains secondary water pipes from four canals in the City.

Sanitation

The Sanitation fund's main responsibility is solid waste collection, which is funded by a monthly utility fee levied on all residential properties within the City and varies by the number of containers provided to each. This fee funds solid waste collection and hauling by a contractor retained by the City and disposal at the Trans-Jordan Landfill, a facility in which the City has equity. The City also provides Neighborhood Cleanup and Special Service Pickup programs for residential customers on a fee-for-service basis.

Recycling

The Recycling program is for residential customers only and is funded by a monthly utility fee levied on all residential properties within the City and varies by the number of containers provided to each. This fee funds recycling collection and hauling by a contractor retained by the City and disposal at three recycling facilities located in Salt Lake County.

Mulligans

South Jordan's Mulligans Golf and Game provides a golf venue for any golfer. Its driving range is open 364 days a year. The facility also provides two 9-hole executive golf courses as well as two 18-hole recreational miniature golf courses and a batting cage.

Water

Revenues	Adopted Budget FY 09-10	Amended Budget 12/31/2009	Jan-Jun Adjustments	Final Budget FY 09-10
Revenues				
Water Sales	\$13,782,650	\$13,782,650	\$0	\$13,782,650
Finance Charges	137,201	137,201	0	137,201
Investment Earnings	39,066	39,066	0	39,066
Miscellaneous Revenue	3,544	3,544	0	3,544
Water Meter Sets	80,000	80,000	0	80,000
Capital Contributions	0	0	0	0
Total Revenues	14,042,461	14,042,461	0	14,042,461
Transfer From Other Funds				
Transfer from Water CIP	296,819	296,819	0	296,819
Use of Fund Balance	0	0	3,314,958	3,314,958
Total Trans From Other Funds	296,819	296,819	3,314,958	3,611,777
Total Revenues and Transfers	14,339,280	14,339,280	3,314,958	17,654,238
Operating Expenditures				
Employee Wages and Benefits	858,160	858,160	1,500	859,660
Materials and Supplies	147,127	147,127	(2,580)	144,547
Other Expenditures	7,427,454	7,427,454	900	7,428,354
Principal on Bonds	1,538,550	1,538,550	166,450	1,705,000
Bond Interest Payment	1,815,720	1,815,720	(166,450)	1,649,270
Trustee Fees	9,500	9,500	0	9,500
Total Operating Expenditures	11,796,511	11,796,511	(180)	11,796,331
Project Expenditures				
Transfers Out				
Transfer to General Fund	0	0	180	180
Transfer to Risk Management	2,444	2,444	0	2,444
Transfer to Water CIP General	0	0	3,314,958	3,314,958
Transfer to Water Cap Equipment	42,000	42,000	0	42,000
Contribution to Fund Balance (Reserved for Water Capital Projects)	2,498,325	2,498,325	0	2,498,325
	0	0	0	0
Total Transfers Out	2,542,769	2,542,769	3,315,138	5,857,907
Total Expenditures	14,339,280	14,339,280	3,314,958	17,654,238

Notes to Water Fund

Use of Fund Balance - Used fund balance to support water capital projects.

Water CIP

Revenues	Adopted Budget FY 09-10	Amended Budget 12/31/2009	Jan-Jun Adjustments	Final Budget FY 09-10
Revenues				
Water Impact Fees	\$0	\$43,047	\$0	\$43,047
Total Revenues	0	43,047	0	43,047
Transfer From Other Funds				
Transfer from General Fund	0	15,300	0	15,300
Transfer from Water Operations	42,000	42,000	3,314,958	3,356,958
Transfer from Capital Equipment	0	0	0	0
Use of Fund Balance	304,098	14,837,412	1,777,397	16,614,809
Total Trans From Other Funds	346,098	14,894,712	5,092,355	19,987,067
Total Revenues and Transfers	346,098	14,937,759	5,092,355	20,030,114
Operating Expenditures				
Project Expenditures				
Redwood Road Betterments	0	272,917	0	272,917
Fire Flow Deficiencies	0	848,856	0	848,856
1055 W 110th S Waterline	0	21,000	0	21,000
Tank 2 (Design and Row)	0	4,655,557	0	4,655,557
104th South Betterment	0	730,561	0	730,561
Parkstrip Backflow System	0	8,903	0	8,903
114th South Betterment (UDOT)	0	1,656,000	(187,885)	1,468,115
Retrofit DP's w/FCU's Z1 & Z2	0	30,000	0	30,000
1000 W Waterline	0	567,900	160,000	727,900
Towne Storage Dev. Redwood Rd. Waterline	0	10,956	0	10,956
Prospector Place Secondary Water	0	15,300	0	15,300
Impact Fee Refunds	0	15,069	0	15,069
Meter Vault at 3200 W. 9400 S.	0	0	161,382	161,382
Tank 1B	0	3,014,194	(160,000)	2,854,194
Tank 1B Inlet/Outlet Waterlines	0	2,400,863	0	2,400,863
SCADA System	0	343,585	0	343,585
Water Master Plan Update	0	0	28,900	28,900
Culinary Water Equipment	42,000	42,000	119,000	161,000
Total Project Expenditures	42,000	14,633,661	2,397	14,755,058
Transfers Out				
Transfer to General Debt Service Fund	7,279	7,279	0	7,279
Transfer to Water Operating	296,819	296,819	0	296,819
Contribution to Fund Balance	0	0	4,970,958	4,970,958
Total Transfers Out	304,098	304,098	4,970,958	5,275,056
Total Expenditures	346,098	14,937,759	4,973,355	20,030,114

Notes to Water CIP Fund

Project Revenues - Transfer from water operations to support water capital projects.

Project Expenditures - Adjusted expenditures to reflect actual water capital projects and equipment purchases.

Secondary Water

Revenues	Adopted Budget FY 09-10	Amended Budget 12/31/2009	Jan-Jun Adjustments	Final Budget FY 09-10
Revenues				
Irrigation Water Sales	\$618,322	\$618,322	\$0	\$618,322
Other Miscellaneous	0	0	2,450	\$2,450
Total Revenues	618,322	618,322	2,450	620,772
Transfer From Other Funds				
Use of Fund Balance	65,000	101,850	0	101,850
Total Trans From Other Funds	65,000	101,850	0	101,850
Total Revenues and Transfers	683,322	720,172	2,450	722,622
Operating Expenditures				
Employee Wages and Benefits	226,070	226,070	1,000	227,070
Materials and Supplies	16,400	16,400	(1,500)	14,900
Other Expenditures	354,060	354,060	500	354,560
Capital Lease Payments	19,816	19,816	0	19,816
Interest on Capital Leases	765	765	0	765
Total Operating Expenditures	617,111	617,111	0	617,111
Project Expenditures				
Reuse Water Feasibility Study	0	30,000	0	30,000
Weir Addition - Utah Lake Distributing	0	5,372	0	5,372
Weir Addition - Beckstead Canal	0	1,478	0	1,478
Utah Lake Canal - Weir Screen	15,000	15,000	2,450	17,450
Water Bridge Replacement	50,000	50,000	0	50,000
Total Project Expenditures	65,000	101,850	0	104,300
Transfers Out				
Transfer to Risk Management	1,211	1,211	0	1,211
Contribution to Fund Balance	0	0	0	0
Total Transfers Out	1,211	1,211	0	1,211
Total Expenditures	683,322	720,172	0	722,622

Notes to Secondary Water Fund

No Significant Changes.

Sanitation

Revenues	Adopted Budget FY 09-10	Amended Budget 12/31/2009	Jan-Jun Adjustments	Final Budget FY 09-10
Revenues				
Garbage Fees	\$1,750,956	\$1,750,956	\$0	\$1,750,956
Neighborhood Cleanup	20,000	20,000	0	20,000
Total Revenues	1,770,956	1,770,956	0	1,770,956
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	1,770,956	1,770,956	0	1,770,956
Operating Expenditures				
Employee Wages and Benefits	100,528	100,528	0	100,528
Materials and Supplies	102,948	102,948	0	102,948
Other Expenditures	1,441,227	1,441,227	0	1,441,227
Capital Lease Payments	103,210	103,210	0	103,210
Interest on Capital Leases	3,984	3,984	0	3,984
Total Operating Expenditures	1,751,897	1,751,897	0	1,751,897
Project Expenditures				
Transfers Out				
Transfer to Risk Management	247	247	0	247
Contribution to Fund Balance	18,812	18,812	0	18,812
Total Transfers Out	19,059	19,059	0	19,059
Total Expenditures	1,770,956	1,770,956	0	1,770,956

Notes to Sanitation Fund

No Significant Changes.

Recycling

Revenues	Adopted Budget FY 09-10	Amended Budget 12/31/2009	Jan-Jun Adjustments	Final Budget FY 09-10
Revenues				
Garbage Fees	\$550,462	\$550,462	\$0	\$550,462
Total Revenues	550,462	550,462	0	550,462
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	550,462	550,462	0	550,462
Operating Expenditures				
Materials and Supplies	41,707	41,707	0	41,707
Operating Expenditures	508,755	508,755	0	508,755
Total Operating Expenditures	550,462	550,462	0	550,462
Project Expenditures				
Transfers Out				
Transfer to General Debt Service Fund	0	0	0	0
Contribution to Fund Balance	0	0	0	0
Total Transfers Out	0	0	0	0
Total Expenditures	550,462	550,462	0	550,462

Notes to Recycling Fund

No Significant Changes.

Mulligans

Revenues	Adopted Budget FY 09-10	Amended Budget 12/31/2009	Jan-Jun Adjustments	Final Budget FY 09-10
Revenues				
Instructor Fees	\$52,868	\$52,868	\$0	\$52,868
Driving Range	406,300	406,300	720	407,020
Executive 9 Course	207,300	211,500	0	211,500
Miniature Golf	343,525	323,500	0	323,500
Golf Cart Rental	51,800	51,800	0	51,800
Batting Cages	178,960	168,000	0	168,000
Food & Beverages	53,718	55,000	0	55,000
Iceberg Rent	0	0	0	0
Golf Shop	30,000	38,000	0	38,000
Other Mulligans Revenue	0	5,000	500	5,500
Investment Earnings	0	10,000	0	10,000
Other Miscellaneous	0	0	29,301	29,301
Total Revenues	1,324,471	1,321,968	30,521	1,352,489
Transfer From Other Funds				
Transfer from '08 Sales Tax Bonds	0	0	0	0
Transfer from General Fund	0	0	0	0
Transfer from CIP General	0	0	0	0
Transfer from Park Impact Fee	0	0	0	0
Use of Fund Balance	0	0	0	0
Total Trans From Other Funds	0	0	0	0
Total Revenues and Transfers	1,324,471	1,321,968	30,521	1,352,489
Operating Expenditures				
Employee Wages and Benefits	577,543	577,543	(10,000)	567,543
Materials and Supplies	99,374	93,548	2,800	96,348
Operating Expenditures	198,247	178,370	12,128	190,498
Equipment	0	0	0	0
Principal on Bonds	195,000	195,000	0	195,000
Bond Interest Payment	252,038	252,038	0	252,038
Cost of Issuance	0	0	0	0
Trustee Fees	1,800	1,800	0	1,800
Total Operating Expenditures	1,324,002	1,298,299	4,928	1,303,227
Project Expenditures				
Capital Replacement Reserves	0	0	0	0
Total Project Expenditures	0	0	0	0
Transfers Out				
Transfer to Risk Management	469	469	0	469
Contribution to Fund Balance	0	23,200	25,593	48,793
Total Transfers Out	469	23,669	25,593	49,262
Total Expenditures	1,324,471	1,321,968	30,521	1,352,489

Notes to Mulligans Fund

No Significant Changes.

FUND ACTIVITIES – PERMANENT FUNDS

Permanent funds are used to report resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support South Jordan's programs. South Jordan currently maintains one permanent fund.

The following is a description of the activities, services, and functions for South Jordan's permanent fund:

Cemetery

The Cemetery fund maintains and operates South Jordan's public cemetery and assists South Jordan citizens with burial information and arrangements. The Cemetery is located in one of South Jordan's original neighborhoods and is a quiet and peaceful venue for families to rest their loved ones who have passed away.

Cemetery

Revenues	Adopted Budget FY 09-10	Amended Budget 12/31/2009	Jan-Jun Adjustments	Final Budget FY 09-10
Revenues				
Perpetual Care Revenue	\$8,000	\$8,000	\$0	\$8,000
Investment Earnings	0	0	0	0
Total Revenues	8,000	8,000	0	8,000
Transfer From Other Funds				
Use of Fund Balance	\$0	\$19,373	\$0	\$19,373
Total Revenues and Transfers	8,000	27,373	0	27,373
Operating Expenditures				
Project Expenditures				
Cemetery Study	0	17,100	0	17,100
Total Project Expenditures	0	17,100	0	17,100
Transfers Out				
Transfer to General Fund	8,000	10,273	0	10,273
Contribution to Fund Balance	0	0	0	0
Total Transfers Out	8,000	10,273	0	10,273
Total Expenditures	8,000	27,373	0	27,373

Notes Cemetery Fund

No Significant Changes.