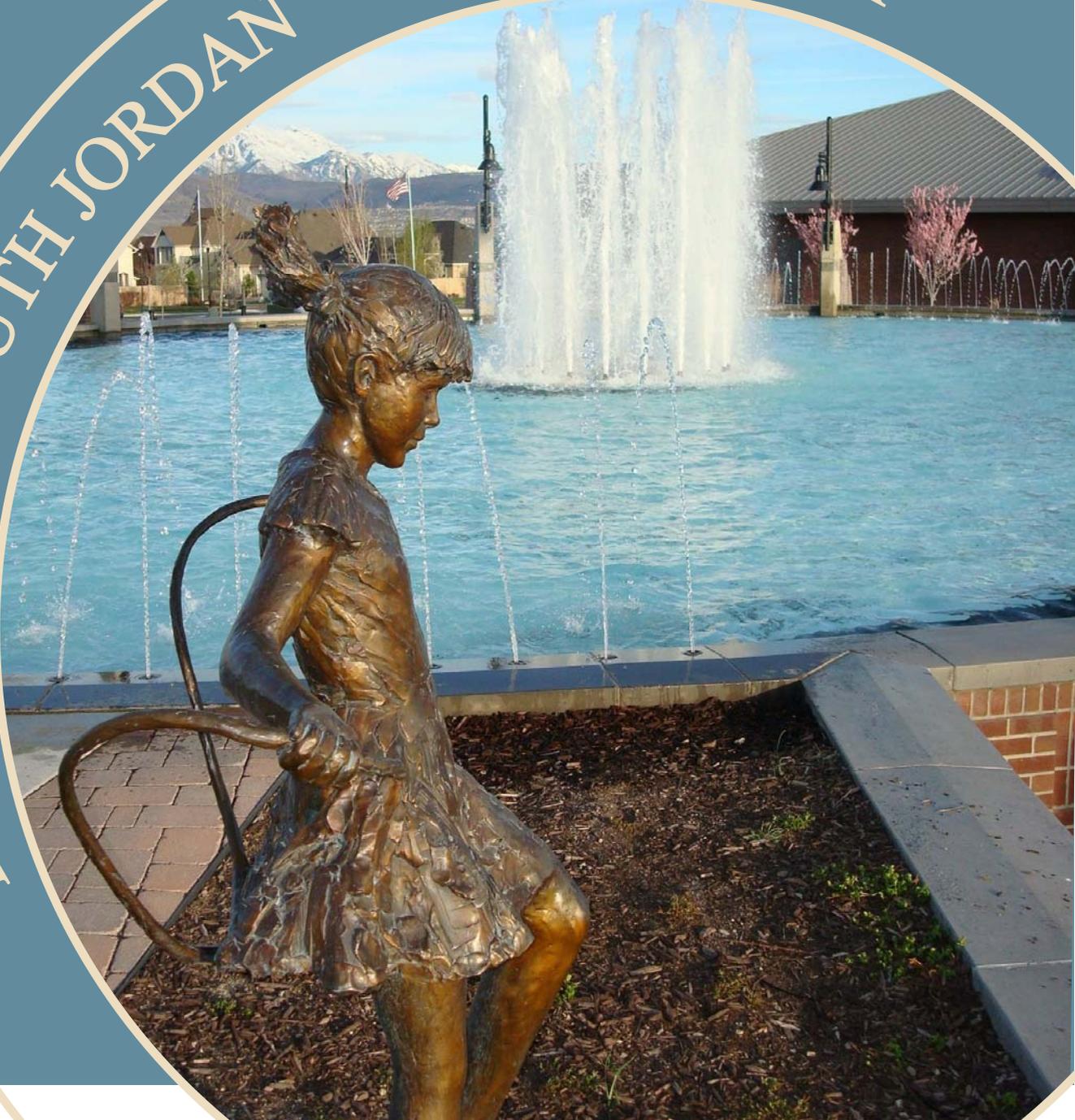


City of South Jordan
Fiscal Year
2009-2010
Budget



THE CITY OF SOUTH JORDAN * STATE OF UTAH



City of South Jordan



Fiscal Year 2009-2010 Budget

The 2009-2010 City of South Jordan budget has been dedicated to the citizens and businesses of South Jordan.

South Jordan City Council

William Kent Money, Mayor
Leona Winger, Councilmember District 1
Kathie L. Johnson, Councilmember District 2
Brian C. Butters, Councilmember District 3
Aleta A. Taylor, Councilmember District 4
Larry Short, Councilmember District 5

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City of South Jordan
Fiscal Year 2009-2010 Budget
Special Recognition

The following individuals played a key role in the development of the 2009-10 City of South Jordan budget. We would like to recognize them for their hard work and valuable contribution.

Cabinet Members

John Geilmann – City Manager
Gary L. Whatcott – Assistant City Manager

Laurie Johnson – Assistant City Manager
I. Robert Wall – Assistant City Manager/City Attorney

Finance Council

Dean Lundell – Finance Director
Sunil Naidu – Associate Director of Finance
Van Tran – Budget Officer

Kelly Pfof – Associate Director of Business Services
Brian Preece – Director of LT Planning & Sustainability

Accounting and Budget Divisions

Amy Harrington – Financial Analyst
Dao Quach – Financial Analyst

Jeff Robb – CIP Analyst
Stephanie Carter – Executive Assistant

Department Heads

Don Bruey – Director of Public Works
Aaron Sisson – Director of Facilities
Don Tingey – Director of Parks & Recreation
Chris Evans – Fire Chief
Lindsay Shepherd – Police Chief

Brad Klavano – Director of Engineering
George Shaw – Director of Community Development
Paul Cunningham – Director of Governmental Services
Jon Day – Director of Business Services
Dustin Lewis – Director of Emergency & Risk Management

Division Managers

Jed Bell – Streets Manager
Raymond Garrison – Water Manager
Camron Browning – Storm Drain Maint. Lead
Gene Foval – Parks Facilities Lead
Colby Hill – Parks Manager
Candy Ponzurick – Recreation Program Manager
Jeremy Allen – Battalion Chief
Robert Hansen – Police Lieutenant
Dan Starks – Police Lieutenant
Greg Schindler – City Planner
Kyle Laws – Human Resource Generalist
Mindy Madden – Code Compliance Lead Officer
Sheri Argyle – Justice Court Administrator
Melinda Nagai – Community Information Analyst
Sherrie Vander Veur – Fitness Center Manager
Steve Wathen – Golf Professional

Jason Rasmussen – Associate Director of Public Works
Aaron Sainsbury – Associate Director of Public Works
Jeremy Collins – Fleet Manager
Brent Kemp – Municipal Buildings Maintenance Supervisor
Jeran Farley – Trails & Open Space Supervisor
Wayne Edginton – Battalion Chief
Andy Butler – Battalion Chief
Matt Evans – Police Lieutenant
Jeremy Nielson – Deputy City Engineer
Ty Montalvo – Chief Building Official
Teresa Cook – Associate Director of Government Services
Stacey Kesler – Utility Billing Supervisor
Lori Day – Information Center Manager
Wendy Thomas – Senior Program Manager
Judi Zaragoza – Mulligan's Manager

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City of South Jordan
Fiscal Year 2009-2010 Budget

Our Mission:

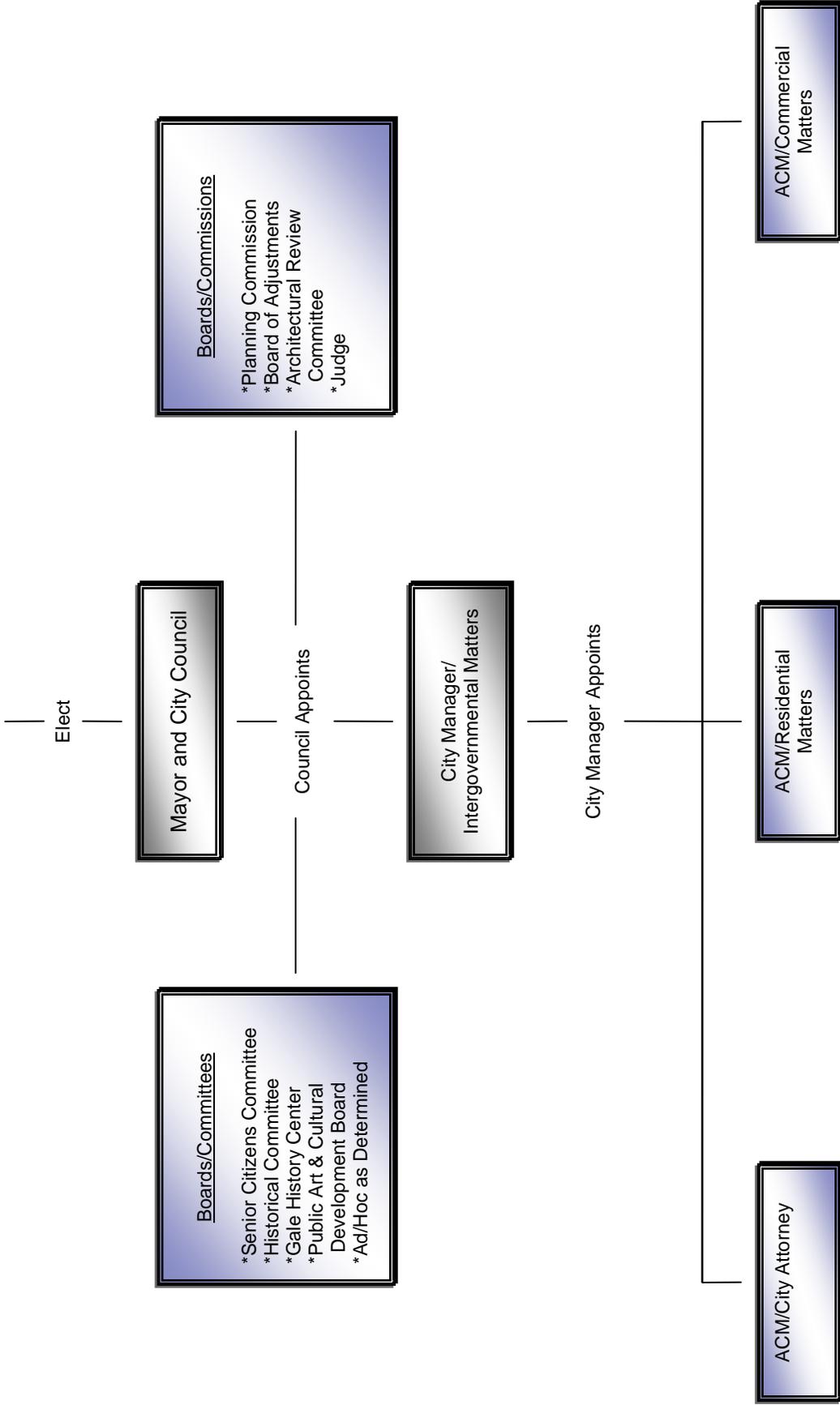
South Jordan City provides service oriented, responsible government, consistent with the community's values, priorities and expectations for a high quality of life, enhancing the City's fiscal health, providing professional and innovative services, and managing the City's resources, while planning for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

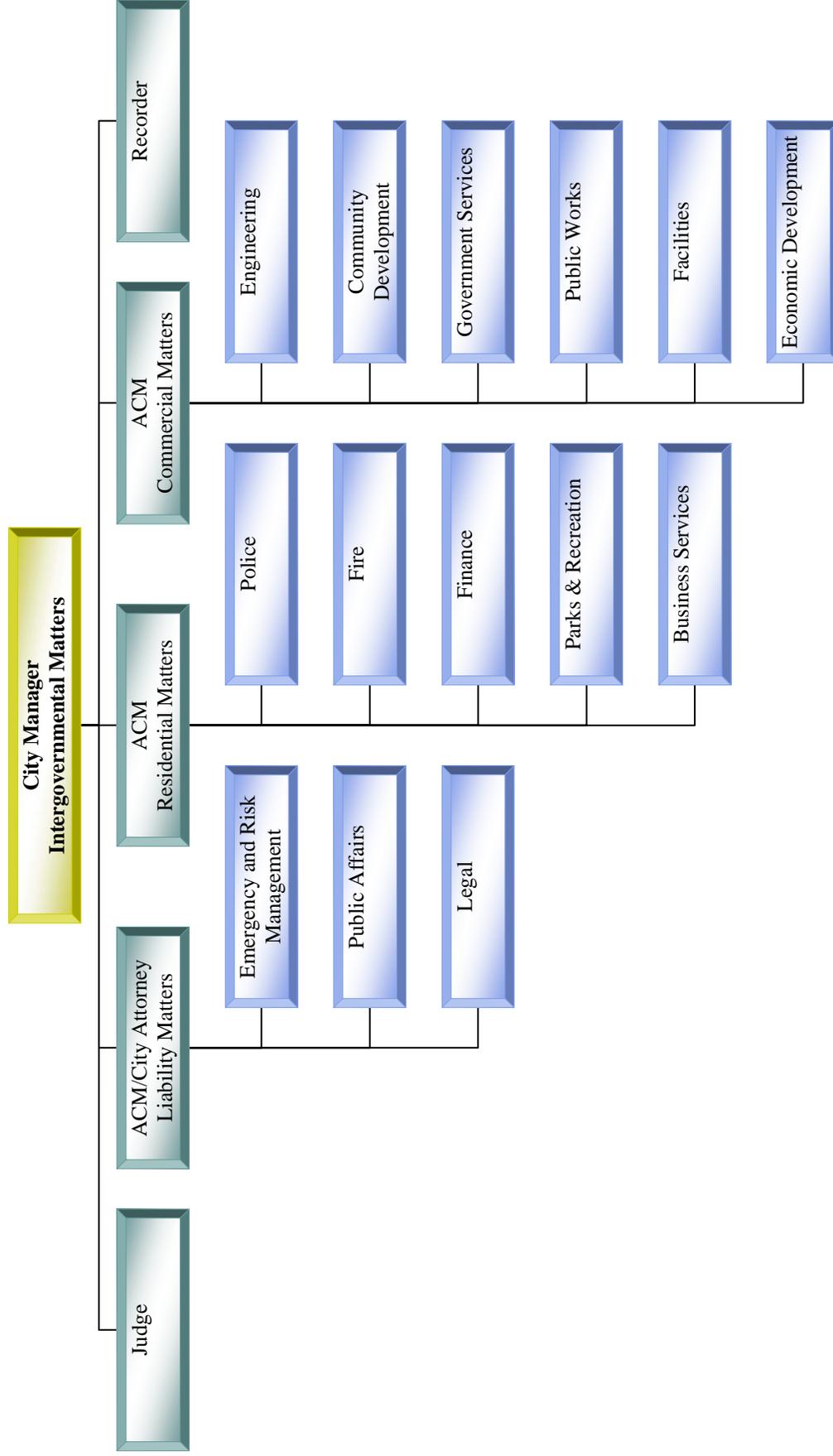
Our Core Values:

To astonish the customer, not just to satisfy the customer
Only the non-complacent thrive
Actions speak louder than words
The best team polices itself
Expectation + Ownership = Ultimate Motivation
Employees have to understand the business
Build a team of big thinkers
Change is the status quo
Stay small as you grow
Propagate the culture



South Jordan Citizens





City-Wide Personnel			
	<u>FY09-10</u>	<u>FY08-09</u>	<u>FY07-08</u>
Full-Time	314	305	299
Part-Time	100	105	105
FTE	342.75	353.00	343.80

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Budget Message

Letter from City Manager

THE CITY OF SOUTH JORDAN * STATE OF UTAH



Honorable Mayor, City Council Members, Citizens and Staff of the City of South Jordan:

The year 2009 represents the sesquicentennial year of the founding of South Jordan. South Jordan has had many annual budgets presented during these 150 years of being a community in the State of Utah. This is the first of what I hope will be many years that I have the opportunity to present the annual budget for the City of South Jordan, Utah. Enclosed is the Fiscal Year 2009-2010 Budget and Capital Improvement Program for this great City.

This budget represents the culmination of the efforts of the Mayor, City Council, City Staff, and the City Manager's office to utilize the financial resources of our community to provide for the stakeholders of the City. Through a series of Council Visioning, staff work shops, City Council direction, and stakeholder interaction, we have focused on improving public services while at the same time, fostering an environment that promotes positive development and improves the quality of life for all the stakeholders of our community.

For FY 2009/2010, the General Fund budget has increased by approximately 4% to \$29,166,410. This diminutive growth amount is reflective of the current world wide economic recession. However, the City is postured to effectively cope with the recession, and is positioned to move positively in whatever direction the economic climate may turn.

What matters at the end of the day is what type and level of services are provided. These areas, evidence suggests, can improve when we focus on results and performance, broadly defined, and develop budget systems that fund outcomes rather than inputs. To accomplish this, spending is linked to measured results with funding levels and departments being held accountable for outcomes. Visioning, strategic planning, performance budgeting and citizen interaction provide the framework for government to be efficient, effective, and responsive.

South Jordan continues its period of growth both in residential and commercial development. Although we have witnessed a slowing in residential development, South Jordan continues to lead the state in new home construction. South Jordan has adopted the vision of the City Council by means of "Key Management Practices" and strategic planning concepts that are working to ensure a "Sustainable Future."

South Jordan continues to set its course by reviewing and preparing an update of the 2003 General Plan. The first draft of the updated General Plan will be ready for City Council and Planning Commission review during this fiscal year.

In 2005 the City set forth additional growth policies and best management practices that define how our community will achieve the future as envisioned. Growth policies provide a clear policy direction: new development will enhance, and not diminish, the quality of life in South Jordan City. In 2007, South Jordan City adopted the 2025 budget model that examines the future financial health of South Jordan City and provides a foundation by which we can ensure financial security in the generation to come. In fact, South Jordan City has now received national attention for our model and has been asked to present at the national Innovations Conference.

Additionally, we recognize that South Jordan City is a living entity and will become a different place with different needs over time. It will take a different perspective and different abilities as South Jordan continues to reinvent itself. Therefore people decisions are the ultimate control of a sustainable future. New growth brings new opportunities.

The employee base for the new fiscal year has been held to a “grow only as needed” status, and we labor to find the right balance of leadership needed to prepare for our future against the appropriate balance of management needed to conduct the day to day operations of the City. One thing is vitally clear, it takes each and every one to make this City function as it should.

The budget is balanced. The increase in revenues and expenditures is in line with a growing City that is experiencing a world wide recession. The budget imperative has been, and will continue to be, prudent fiscal planning. The City will continue the tradition of excellent core services, financial stability, and cost effective operations. In order to proactively shape South Jordan’s financial future, it will be necessary to set the tax rate needed to promote long-term stability rather than accepting the trends produced by the certified tax rate. This exercise accompanied by continued strong sales tax generation will ensure the sustainability we are seeking.

Economic Conditions: For the previous five years, South Jordan City has seen unprecedented growth fueled by an incredibly strong housing market. Over the past year, the local housing market has slowed significantly. While the housing market has slowed, the commercial development that traditionally follows continues to add retail facilities, office complexes, and other service and professional buildings to the area. This is leading to a more balanced economy that is less dependent on property taxes. This commercial growth has enabled South Jordan City to realize a consistent sales tax growth over the past nine years.

Continued population growth, retail development and commercial construction within South Jordan City will ensure the city’s fiscal condition will remain strong as the overall state and national economy continues to strengthen and rebuild. However, it should be noted that despite the mixed economic outlook, the City continues to take a conservative, yet realistic, approach to all revenue projections for FY 2009/2010 and beyond.

Financial Strategies: The City has continued to implement tools of sustainability via economic development, re-development and planning programs to increase the mix of residential, commercial, retail and industrial construction. It is the intent of the City to ensure that South Jordan is a healthy community with a balanced economy.

Financial Overview: The budget is balanced with ongoing revenues exceeding ongoing expenditures. In an effort to examine the future financial health of South Jordan City, staff has created a fiscal model to project revenues and expenditures through FY 2025. By looking to the future, appropriate foundations can be laid now to ensure financial security in the generations to come. Such foundations include a structured property tax program that will provide for a controlled decrease in the overall tax rate so that the necessary property tax revenue will be preserved and the proper distribution of revenue from various other sources will be maintained. A perceived flaw in the State formula for property tax calculations does not provide adequately for high growth communities. In order to proactively shape South Jordan's financial future, it may be necessary to set the tax rate needed to promote long-term stability rather than accepting the trends produced by the certified rate.¹

Revenues: In aggregate, General Fund revenues are projected to increase by 4.3% to \$29,158,410 over the amended 2008 budget of \$27,930,213. This increase is minimal and is reflective of the current world wide recession. The increase is reflective of the conservative budgeting practices and oversight exercised by the city council and city staff.

Employee Benefit Costs: Health plan and retirement benefit costs continue to increase. However, this year's budget projects an increase of between 6% and 8% in overall benefit costs. However, the budget reflects 0% COLA, 0% Merit increase and 0% Market adjustments in employee compensation for the fiscal year.

Long-Range Outlook: The City's ability to ensure that new development "pays its own way" will be the single most important determination of our long-range outlook. Prudent fiscal management has served South Jordan City well. Maintaining this approach in a recessionary environment is critical to the fiscal health of the City. The City's Growth Policies provide the framework to make this happen. The fact that the City is requiring specific plans and master plans for new development furthers our ability to advance toward a South Jordan that is "Proud of our heritage; Embracing the future". Fee studies conducted as necessary will ensure that we can support new development in terms of both necessary infrastructure and operations. We continue to be at a point in time where we can experience greater control of our future. Strict adherence to adopted policies and guidelines and the fostering of new and revised policies will enable us to be a sustainable community when our growth period comes to a stop.

Reserves: The proposed budget maintains the City's 18% reserve goal bringing the total reserve to \$5,248,514. Overall reserves in governmental funds surpass \$21,000,000.

Strategic Goals: In accordance with the City's stated budget goals and objectives, the 2009/2010 budget strategic goals emphasize the following:

- Sense of Community – Ensure that the City retains a sense of community through planned development.
- High Quality of Life – Enhance the quality of life in the City.
- Exceptional Public Health and Safety – Provide exceptional services in order to maintain and ensure the health, safety, and general welfare of our community.
- Quality Service Delivery – Improve communications between citizens and the City and maintain the level of customer satisfaction for municipal services.
- Modern Public Infrastructure – Provide adequate funding and management systems to maintain and enhance City infrastructure.
- Prudent Financial Management – Operate City government in a fiscally prudent and managerially responsible manner to assure the most efficient expenditure of public funds.
- Balanced Economic Development – Ensure a well-planned and diverse local economy in order to provide a strong economic base.
- Organizational Development – Continuously develop the City organization to provide and maintain high quality service with given resources.
- Use of Technology – Ensure that City employees have access to the technology necessary to provide high quality services.

Summary

The Fiscal Year 2009/2010 budget is based on strategies answering the challenges associated with economic recession and growth that creates the continued demand for City services and basic infrastructure needs. Through strong financial policies, as adopted by the City Council and presented within the text of this budget, we are able to present our stakeholders with an adopted budget that is balanced, addresses priority needs, maintains current service levels, and does not require an increase in property taxes.

As we forge into the next fiscal year, we hope the recession will pass and together we will continue to complete many exciting projects. Our City continues to mature everyday and a steadfast focus on the future is essential to our continued success.

Many individuals on staff contributed their knowledge and expertise to the development of this budget. I wish to express my appreciation to the members of the Leadership Council and especially the Finance Department as well as for other staff for their many hours of dedication, late nights, and in some cases long weekends. As always, it is through the leadership and dedication of the Mayor and City Council that the needs of the community for today and in the future are being addressed.

Respectfully submitted,



John H. Geilmann, J.D.
City Manager

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Budget Summary

Key Management Practices
Revenue & Taxation
Debt
Consolidated Budget
Fund Balance & Reserves
Budget Process
Community Profile

THE CITY OF SOUTH JORDAN * STATE OF UTAH



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KEY MANAGEMENT PRACTICES

Governmental budgeting allocates resources to public services and projects. Because it determines the total amount of taxes levied and on whom, governmental budgeting also allocates the burden of taxation. Budgeting balances the resources drawn from the public against the demand for services and projects, keeping taxes within acceptable limits and ensuring services are sufficient to allow for economic growth and social stability. Budgeting helps policy makers set goals, assist program managers and department heads to improve organizational performance, and ensures that both the elected and appointed officials are accountable to the public.

Budget guidelines are essentially policy statements that provide a sense of the budgetary environment. Budget guidelines and Financial Policy Statements address the budget's scope, definitions of balance, maintenance of reserves, and the assignment of roles to various budgetary participants. The following formal policy statements are presented to establish the financial goals of the organization and the principles that will govern budget deliberations.

- **Fiscal Procedures:** the City of South Jordan budget process complies with the Utah Fiscal Procedures Act and Generally Accepted Accounting Principles. The City seeks to, and thus far has been successful in qualifying for the annual Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting and the Distinguished Budget Presentation Award Program, and maintains its records based upon guidelines of that organization.
- **Basis of Budgeting:** the City's budget is based on the modified accrual basis of accounting for its governmental and proprietary funds. Under the modified accrual basis of accounting, revenues are recognized when they become measurable and available and qualify as current assets and expenses are recorded when the related liability is incurred.
- **Fund Accounting:** the City follows principles of fund accounting for all governmental funds, where each fund is defined as a separate accounting entity. Each fund is a self-balancing set of accounts established for the purpose of carrying out specific activities in accordance with clearly defined restrictions and/or limitations. For enterprise funds, the City follows principles of full accrual accounting as required by GAAP.
- **Investment Policy:** the City's investment policy is to secure its assets by collateralizing investment and money on deposit. In its investments, the City also seeks to maintain a sufficiently liquid position so that cash is available as needed for operating expenses. Within the framework of these two policies, the City seeks to maximize its yield from investments. All investments are made in strict conformance with the Utah Money Management Act, which governs the investment of public funds.
- **Revenue Stabilization Reserves (rainy day funds):** the City of South Jordan strives to maintain a revenue stabilization reserve at a level equal to 18% of the General Fund budgeted revenues as established by law. Any funds in excess of 18% will be transferred to capital projects.
- **One Time Revenues:** a local government that becomes dependent on one-time revenue, or on a source of revenue that will soon disappear, can, in essence, create deficits for itself. The City of South Jordan will utilize one time or temporary funds to obtain capital assets or to make other nonrecurring purchases. Otherwise, strategic planning to earmark replacement revenue must be identified at the onset.
- **Debt Affordability:** Whereas Utah Law provides wide parameters for limitation on debt, the City of South Jordan will establish a limit on the amount of general fund revenue which can be used toward debt service not to exceed 4% of the total general revenue. Under Utah law,

the City will also impose limits for general obligation debt not to exceed 12% of total assessed property value. Of the 12%, a maximum of 4% may be used for general purpose, with the remaining 8% and any unused portion of the 4% available for water, sewer, and electrical projects.

- **Budget Model:** the City will develop and maintain a comprehensive twenty-year budget model for the General Fund, as well as a comprehensive five year budget for the Water Fund, Fitness Center, and Mulligan's. These models will be updated on a yearly basis and will assist the City in making financial decisions regarding long-term revenue and expenditure needs.
- **Capital Improvement Plan:** the City will develop and review a five-year capital improvement plan, which will require the City to anticipate long term needs. The five-year capital improvement plan will determine the capital improvement priorities and provide for the forecasting and anticipation of future year expenditures.
- **Capital Needs Financing:** the City of South Jordan will, where possible, and in accordance with the adopted Capital Improvement Plan and Impact Fee Study, employ pay-as-you-go financing to save interest expenditures, preserve debt capacity for future borrowing, and not encumber future budgets with mandatory debt service expenditures. Exceptions to this practice will be for capital expenditures, which are determined to be time sensitive for purposes of public health, safety, welfare, or for economic gain.
- **Capital Expenditures:** all capital projects planned and budgeted for in any given fiscal year will have funding identified and proven to be available. This means that all projects are subject to funding already received in prior fiscal years. Funds that are earmarked for receipt during the current fiscal year will not be utilized for current year expenditures. This policy will enable the City to avoid the expenditure of funds before they are received. The only exception to this policy may provide for the use of certain impact fee expenditures wherein it is prudent to use them for current year expenditures. In any event, only funds collected, not anticipated, will be utilized.
- **Capital Equipment:** the City of South Jordan has established a fund for the renewal and replacement of capital equipment associated with the City's fleet and information services. The City will strive to allocate .1% of commercial building valuations in the City for this purpose as determined from the Bond Certificate Worksheet provided by the Salt Lake County Assessor's Office. Eighty percent of these funds will be allocated to fleet and twenty percent will be allocated to information services.
- **Building Fund:** the City of South Jordan has established a fund for building improvements, renovations, or new construction.
- **Fees:** the City of South Jordan shall review fees annually to assure that fees reflect the actual cost of service delivery.
- **Enterprise Funds:** in general, Enterprise Funds should be self-supporting if (1) the benefits largely accrue to the users of the service, (2) collecting a fee from the end user is administratively feasible and (3) the service can effectively be priced at its full cost without detracting from the purpose of the fund. In such cases, subsidizing the service through general tax revenues is more efficient than trying to make it self-supporting. Each enterprise fund shall be balanced.
- **Inter-Fund Borrowing / Transactions Defined:** a) Percentage transfers to the General Fund are justified as returns on investments or as overhead charges assessed to the

enterprise activity for the indirect costs incurred by the General Fund in administering the activity. b) Inter-Fund borrowing may occur during the budget year as a cash management measure. It allows a surplus in one fund to be used to offset a shortfall in another. However, inter-fund borrowing should be kept to a minimum. c) Inter-fund transactions are one of the potential trouble spots in financial accountability. Such transactions can muddy the waters and make it difficult to determine what the money was actually spent for. The extensive use of inter-fund transactions can create difficulty in the City's ability to monitor the budget and track expenditures. Inter-fund transactions that do occur shall be clearly identified and labeled.

- **Inter-Fund Borrowing / Transactions Policies:** a) Administration fees charged by the general fund to the City's enterprise funds will be charged based on direct and allocated costs. These fees will be reviewed and adjusted annually. b) Inter-fund borrowing shall only occur in an emergency status situation where reserves are insufficient to meet projected needs. Inter-fund borrowing must be approved by the City Council. c) Inter-fund transfers should only occur once per funding source and must be identified as to the specific purpose of the expenditure. No transfers shall be made as a contribution to a fund balance, which has not been earmarked for a specific project. d) Inter-fund transfers shall have a set timeline for remittance to the fund from which funds are transferred.
- **Personnel Planning:** the City will develop and review a five-year personnel plan detailing future employment needs, salary and benefits planning, and detailed support cost. Further the City has established a 77/23 guideline for the General Fund whereas the City will strive to maintain a spending ratio of 77% for personnel and 23% for operations.
- **Employee Benefits:** the City will review employee benefits on a yearly basis to determine the level of benefits which can be provided in accordance with budget availability.
- **Risk Management:** the City is one of (29) twenty-nine members of the Utah Risk Management Mutual Association (URMMA), an organization created to provide self-funded liability insurance to municipalities. URMMA has well-defined standards, which its participating cities are asked to follow to minimize their insurance risks. The City operates a risk management and loss prevention program to minimize losses.
- **Budget Adjustments:** a) budget transfers (non-personnel related) between accounts within a department budget requires City Manager's authorization. This authorization is currently granted to Department Heads by executive order and may be withdrawn as warranted. b) budget transfers between departments, but within the same fund, requires both Department Heads authorization. c) budget transfers between funds require City Council approval which is approved two times a year.
- **Budget Oversight:** the City Manager shall have authority to move line items to a "frozen appropriation" status or seek appropriate cuts when economic conditions so dictate (should revenues fail to keep pace with recommendations). No project requiring funding shall be approved by the City Council unless funding has been identified and proven available.
- **Financial Reporting (General):** The City of South Jordan provides for the preparation of monthly financial reports reflecting the operations of individual funds. Such reports contain information by which, City Management, can manage city departments and services effectively. These reports are in part, designed to alert impending short falls in revenues or overruns in expenditures. The City will monitor revenues against expenditures. Additionally, an independent audit will be performed annually per the provisions of Utah State Law.

➤ **Financial Reporting (Specific):** a financial report shall be provided monthly, that compare budgeted with actual amounts of revenues and expenditures to date. This report shall include the following information:

- ❖ Fund Balance
- ❖ Outstanding Claims
- ❖ CIP Project Budget
- ❖ Sales Tax Revenue
- ❖ Property Tax Revenue
- ❖ Franchise Fees
- ❖ Impact Fees Balance Report

REVENUE and TAXATION

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. The City is funded through two basic categories of revenue: taxes and fees. Tax revenue is primarily used to pay for services provided to the public in general such as police, fire, streets, and parks. The City also provides services that benefit specific groups of citizens for which a specific fee is charged which is intended to pay for all or part of the costs incurred to provide that service. The City follows the revenue policies listed below:

REVENUE POLICIES

- Estimate revenues conservatively to avoid unexpected deficits.
- Not allow the use of one-time revenue to fund ongoing services.
- Aggressively collect all revenues or taxes due.
- Annually review user fees, impact fees, license and permit fees, and special assessments:
 - To determine that all long-term service costs are not being subsidized by general revenues or passed on to future generations of taxpayers.
 - To determine the subsidy level of some fees.
 - To consider any applicable new fees.
- Maintain a stable tax rate. Generally, taxes should not be increased unless:
 - Inflation has clearly forced operating costs upward faster than tax growth.
 - New services are instituted to meet citizens' needs.

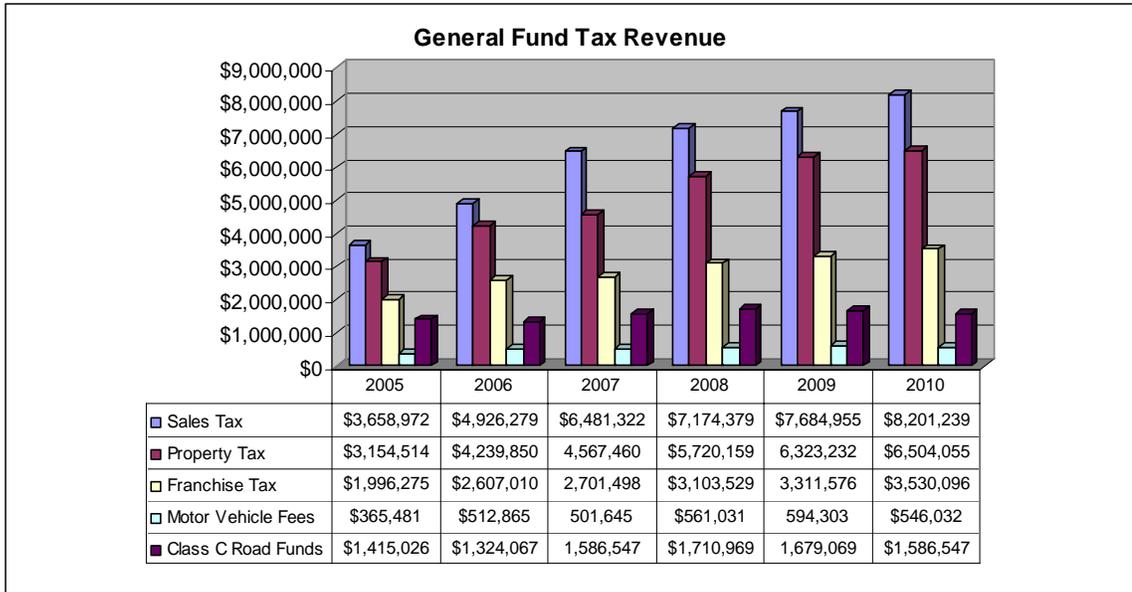
REVENUE ANALYSIS

User Fees – User fee revenue will be discussed in the section corresponding to the department that provides the serviced funded by the fee. User fees are based on an analysis of how much of the cost should be covered by the fee versus how much should be subsidized by general taxes and revenue. Factors considered in the analysis include:

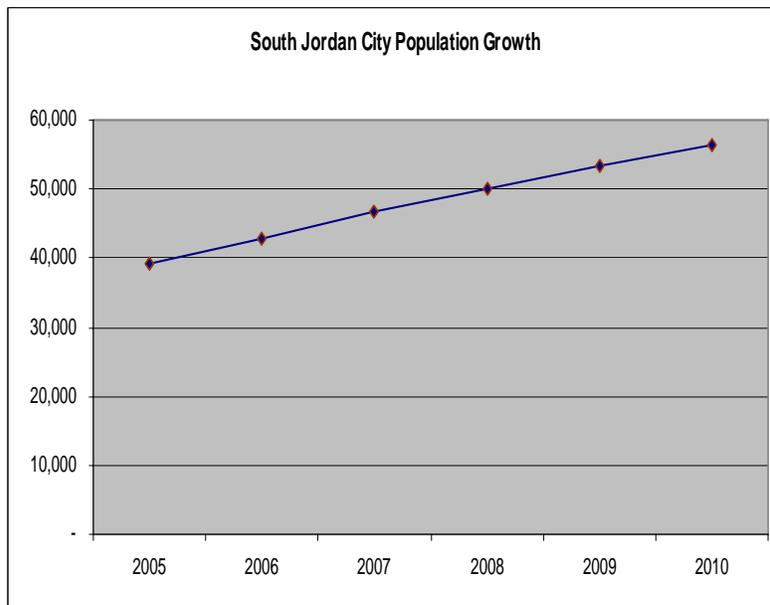
- How the fees compare with those charged by other cities.
- Whether the service benefits the general public versus an individual user.
- Whether the same service can be offered privately at a lower cost.

General Taxes & Revenue – The remainder of this section will provide information on the major tax revenue sources used to fund the City's general government services. Each source will provide information on:

- How the tax is calculated,
- Significant trends,
- Underlying assumptions for the revenue estimates, and
- A look at how the City of South Jordan's taxes compare with similar jurisdictions.



The above chart shows the six year trend for those revenue sources classified as taxes, as well as receipts for state road funds. In total these six sources comprise 70% of general fund revenue. It is important to maintain balance among major revenue sources as sales tax revenue fluctuates more with the economy than other revenue sources. Per the above chart, South Jordan is increasing revenues from both sales tax and property tax while maintaining a healthy balance between the two. Franchise taxes have increased over the years due to the growth of the City and the implementation of a telecommunication franchise fee for wireless utilities. Each of these revenue sources will be described in more detail in the following sections.



While the above chart depicts revenue growth, the graph to the left displays the population growth for corresponding years. The two rates grew at 4% and 6% respectively over the past year.

SALES TAX

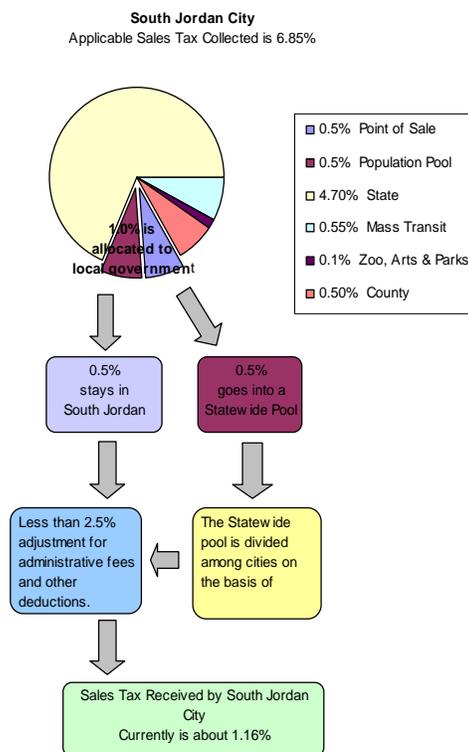
Sales tax is the largest revenue source for South Jordan City, consisting of approximately 28% of the overall general fund revenues. Distribution of sales tax revenues is established by state law based on the process described below. The Finance Council uses a qualitative method to forecast sales tax revenues, making assumptions about each of the relevant factors in the distribution model. Trends in each of the relevant factors were analyzed as follows:

State Law – Legislature changes can affect the amount of revenue South Jordan may expect to receive through sales tax. Effective January 1, 2009, the Legislature increased the statewide sales tax rate by .05% affecting all rates throughout Utah. This increased the sales tax in South Jordan from 6.80% percent in 2008 to 6.85% in 2009. The state sales tax on unprepared food was further reduced from 2.75% to 1.75% in 2008 and will now be taxed at a uniform statewide rate of 3.0%.

Population Data – Changes in population can have a significant impact on the distribution of sales tax revenue. Since the 2000 census, population growth in South Jordan has far exceeded the population growth in the state as a whole. South Jordan’s population has grown over 75% from 2000 to 2008, while the state’s population has grown at a more moderate rate of 22% during the same period. This results in South Jordan receiving a larger slice of the pie, as the Utah State Tax Commission uses new population estimates to distribute sales tax revenues. The estimates for FY 2009-2010 assume the state will use new population estimates for distributions that continue to show increased population growth in South Jordan.

Statewide Sales – With half the sales tax revenue coming from the statewide pool, the amount of statewide sales is a major factor in estimates. From 2000-2003, statewide retail sales showed declining growth rates. However, in 2004 and 2005, retail sales grew at increased rates of 8.2% and 8.9%, respectively. 2006 showed the highest increase in retail sales in the past 10 years with 11.1% growth. Sales continued to grow in 2007 but due to the weakening economy, state sales tax collection fell 6.4% for FY 2008. Although South Jordan revenue from sales has also slowed, the city continues to receive an increasingly larger percentage of the statewide pool due to population increase.

South Jordan City Sales – With the other half of sales tax revenues derived directly from sales generated in South Jordan, it is important to project separately the growth in retail sales made in South Jordan. For the past several years, South Jordan sales have been in a constant growth mode. South Jordan sales rates have shown to be increasing at a faster rate than statewide sales rates. Sales in South Jordan increased 11% in FY 2008, whereas statewide sales actually



decreased by 6.4% during the same period. This sales growth in South Jordan is expected to continue during FY 2009-2010 as more retail centers and businesses are expected to locate within South Jordan boundaries.

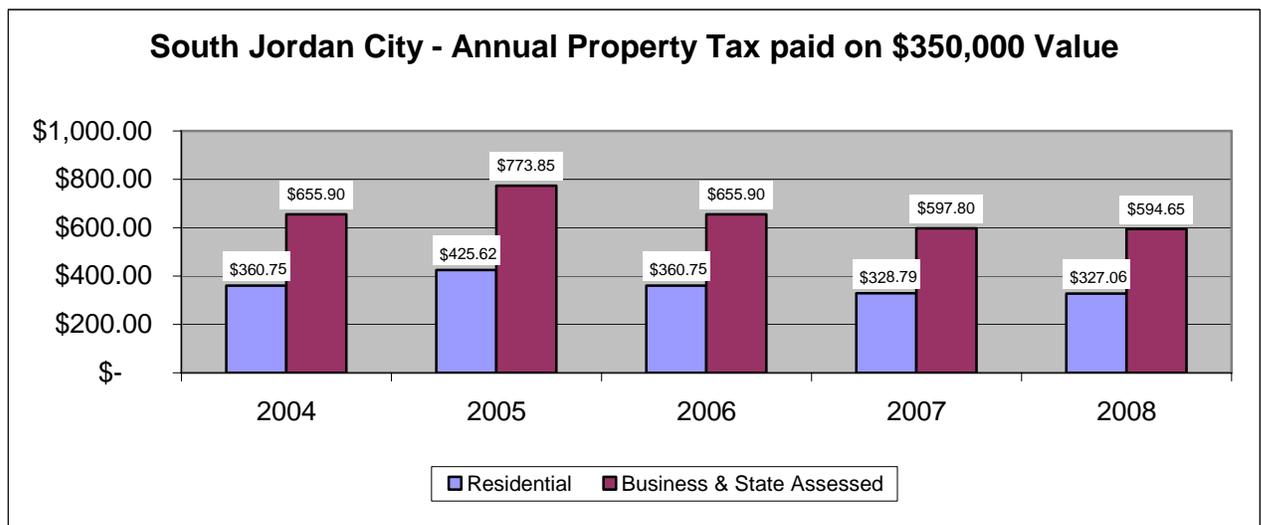
South Jordan continues to be one of the fastest-growing cities along the Wasatch Front. These indicators, along with other anticipated retail, allow a projected increase of 7% in sales tax revenues for FY 2009-2010.

PROPERTY TAX

Property tax is South Jordan City’s second largest source of tax revenue accounting for 22% of general fund revenue. South Jordan has undeniably prospered as the entire state enjoyed strong economic growth in the last few years. In 2007, Utah's house prices were up 9.3% in the fourth quarter compared to the same time in 2006. However, with the economy in recession at the end of 2007, the state and South Jordan has felt the impact. The state saw a drop in residential construction permits and a 1.6% decline in housing prices in the third quarter of 2008. With rates at a new low and new stimulus packages to help boost the economy, South Jordan is still expected to keep growing, with open land to be developed. The Finance Council evaluates all data both present and future to forecast property tax revenues. Relevant factors included in the preliminary property tax forecast include tax rates and new growth.

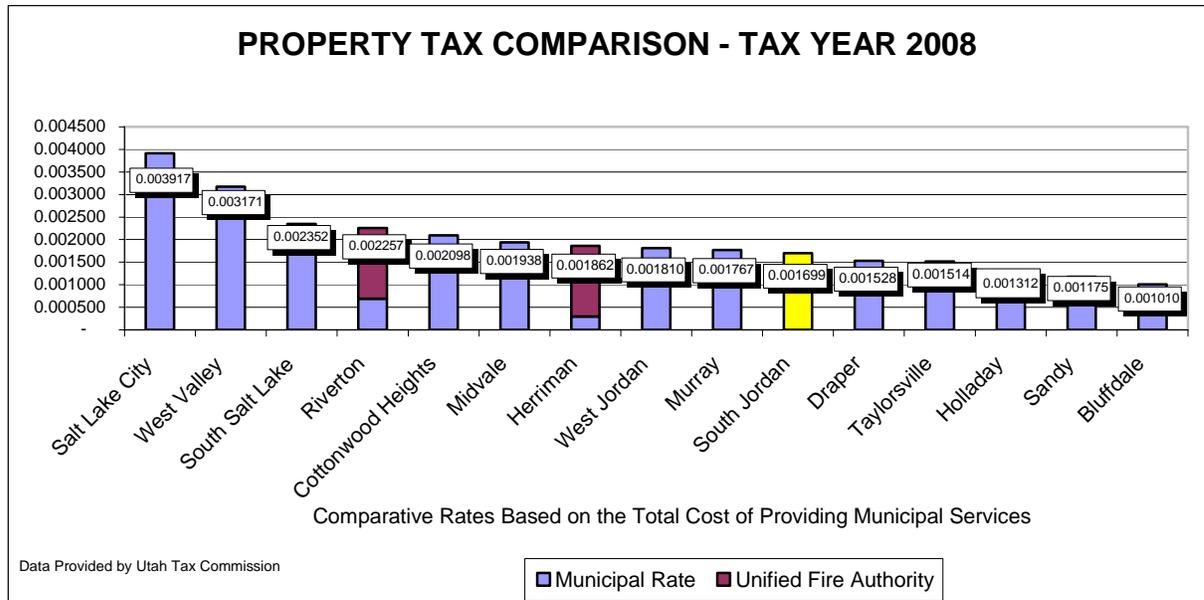
The following chart shows historical tax rates for the city and how they relate to an average \$350,000 property. Residential properties are taxed at 55% of the value, while business and state assessed properties are taxed at 100% of the value.

	Tax Year 2004	Tax Year 2005	Tax Year 2006	Tax Year 2007	Tax Year 2008
Tax Rate:					
General Operations	0.001874	0.002211	0.001874	0.001708	0.001699
Property Tax on \$350,000 Home	\$ 360.75	\$ 425.62	\$ 360.75	\$ 328.79	\$ 327.06
Property Tax on \$350,000 Business or State Assessed Property	\$ 655.90	\$ 773.85	\$ 655.90	\$ 597.80	\$ 594.65



Truth in Taxation – In order to understand property tax in Utah, it is necessary to understand a section of Utah State Law known as “Truth in Taxation”. The county is responsible for administering property taxes and each June it submits to the cities a certified tax rate that would generate the same amount of revenue as the previous year plus any new growth. The certified tax rate does not provide for additional tax revenue due to increased valuation of existing property. If the city chooses to adopt a tax rate higher than the certified rate, state law has very specific requirements for newspaper advertisements and public hearings from which the name “Truth in Taxation” is derived.

Property Tax Rates – The City anticipates to accept the Certified Rate in order to maintain a stable balance of revenues and to compensate for the increased cost of providing service to South Jordan citizens. As illustrated in the chart below, South Jordan’s property tax rate is on the lower end compared to other cities in Salt Lake County.



New Growth – New growth is estimated using a trend analysis and reports of new construction generated by the City’s Building Division. South Jordan anticipates a 6% increase in overall property value due to new growth. When combined with a predicted annual depreciation of 5% for existing property, a tax rate of .001784 should keep property tax at 22% of the overall revenues. These numbers are City estimates and actual figures will not be available until June 10, 2009.

FRANCHISE TAX

Franchise taxes consist of 12% of general fund revenues. State law authorizes cities to collect up to 6% on utilities operating within City boundaries. The relevant factors in forecasting franchise fee revenue are as follows:

Tax Rate – South Jordan charges a 6% franchise tax for electrical and natural gas utilities. Cable television fees are governed by separate legislation and are currently charged a rate of 5%. Telecommunication services that run over landlines and wireless networks are charged a 3.5% franchise tax. The telecommunication fee has been in effect since July 1, 2004.

Utility Rate – The Public Service Commission regulates all utility rates. Changes in rates, whether decreases or increases, are not uncommon. Any announcements made on rate changes are factored into revenue projections.

Usage – Utility revenues are sensitive due to variations in usage. The electric and natural gas utilities are particularly affected by the weather. South Jordan projections assume a normal weather pattern.

MOTOR VEHICLE FEES

Motor vehicle fees account for approximately 2% of general fund revenue. It is a uniform fee based on vehicle age. The fee is applicable to passenger cars, light trucks, sport utility vehicles, vans, motorcycles, and recreational vehicles. These fees are due at the time of registration, even on new vehicles and vehicles that are registered more than once during a given year.

The fees collected are transmitted to the county where they are distributed to the taxing agencies within the taxing district, in proportion to the property tax rate. There are three variables that affect motor vehicle fee revenue for the City of South Jordan.

First, the distribution of this fee is affected by changes in tax rates among agencies within the taxing district. If tax rate increases of these agencies are greater than South Jordan City's rate, then South Jordan City would see a decrease in revenue from this fee. The opposite is true as well; if South Jordan City's tax rate increase is greater than the other agencies then South Jordan City would see an increase in revenue.

Second, the number of vehicles registered within South Jordan City directly affects revenue. With the average annual population growth projected at 4% over the next ten years, an increase in revenue from this fee would be expected. However as stated in the above paragraph, any increase in tax rates from other tax district agencies could reduce or eliminate any change in revenue projected from the increase in the number of vehicles within the City.

Age Of Vehicles	Tax
Less than 3 years	\$ 150
3 or more than years but less than 6 years	\$ 110
6 or more years but less than 9 years	\$ 80
9 or more years but less than 12 years	\$ 50
12 or more years	\$ 10

Third, as shown in the table above, the age of a vehicle determines the fee amount that is collected. Therefore, if the average age of vehicles within the City increases, revenues would decrease. Conversely, if the average age of vehicles decreases, revenues would increase. Again, the tax rate of other agencies would affect any changes in revenue from this fee.

STATE ROAD FUNDS

State Road Funds generate 5% of general fund revenue. This revenue source is the city's share of the B & C Road Fund administered by the Utah Department of Transportation. This fund receives 30% of the revenue collected from state highway user taxes and fees with the primary source being the \$0.245 per gallon tax levied on motor fuel. South Jordan City receives its allocation through a formula weighted 50% on the city's proportion of the state's population and 50% on the city's proportion of the state's road miles. The money received from the state road fund is generated primarily through taxes.

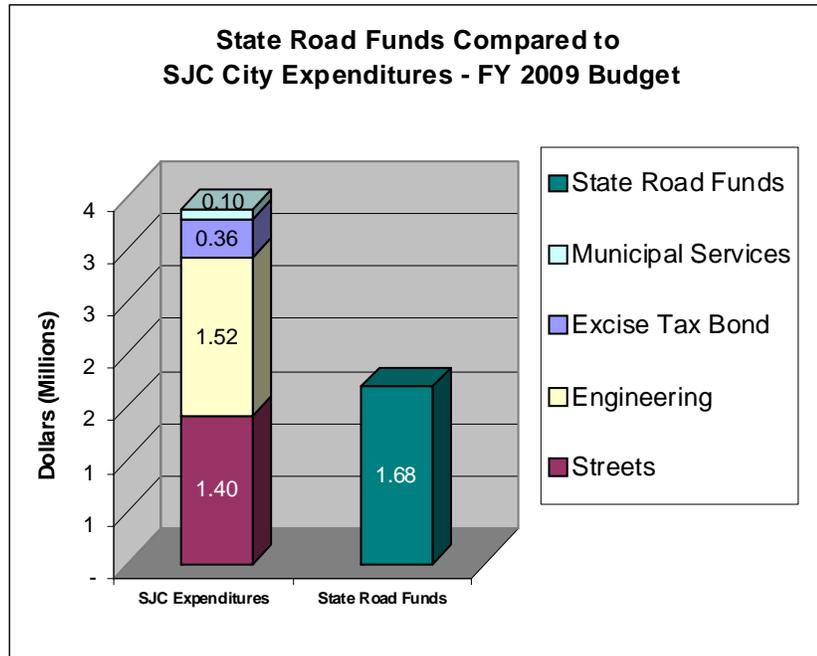
A qualitative method is used to forecast State Road Funds based on trends for each of the factors used in the formula:

Population – FY2010 estimate assumes an increase in South Jordan's population as a percent of the statewide population. The City has been growing faster than the state as a whole since the 2000 Census.

Road Miles – Also attributable to growth is an increase in road miles relative to the rest of the state, thus the City's proportion of road miles continues to increase.

Available B & C Road Funds – Gas tax revenue is based on consumption rather than the price of fuel. In reality, an increase in fuel prices can result in lower consumption.

Assuming that fuel prices will continue to be volatile, that the state will hold harmless the sales tax revenue for cities despite reductions in the sales tax on food, and that the City's population growth and road miles will continue to outpace the state, the City is projecting it will receive 1.5 million in State Road Funds during FY2010.



DEBT

The City of South Jordan uses debt in a method consistent with the policies set forth in the City's key management practices. The primary components of these practices in relation to debt are as follows:

- The City of South Jordan will establish a ceiling on the amount of general fund revenue that can be used toward general debt service not to exceed 4% of general fund revenue.
- Under state law, the City's outstanding general obligation debt should not exceed 12% of total assessed property value. Of this percent, a maximum of 4% may be used for general purpose. The remaining 8% and any unused portion of the 4% available for general purpose up to a maximum of 12% may be used for water, sewer, and electrical projects.

For FY 2009-2010, \$1,121,715 will be paid from general fund revenues. This amount is equal to 3.85% of general fund revenues, which total \$29,158,410. As of June 30, 2008, the City's outstanding debt for governmental activities was \$31,436,963. This is .84% of the assessed valuation of property within the City, totaling \$3,763,085,696. As of June 30, 2008, the City's outstanding debt for business-type activities was \$34,241,988. This is .91% of the assessed valuation of property within the City. The City of South Jordan is well within legal debt limits.

The City's budget divides the City's activities into two types of functions, governmental activities and business-type activities. Governmental activities are generally associated with the operations of the government such as: public safety, public works, and general administration. Enterprise funds are used to track the business-type activities of the City. The City operates six enterprise funds; they are: Water, Water CIP, Secondary Water, Sanitation, Recycling and Mulligan's Golf and Games. These six funds are funded through user fees, and the accounting process is similar to that of a for-profit enterprise.

Since we divide the government financially into these two types of activities, their associated debt is discussed separately below.

OUTSTANDING DEBT IN GOVERNMENTAL FUNDS

The total debt payable by general governmental revenue is shown in the table below:

	Year of Issue	Funding Source(s)	Principal	Interest	Total	Outstanding as of 6/30/09	Year of Maturity
Excise Tax Bonds	2000	Class C Road Funds	269,521	20,286	289,807	685,000	2011
		Impact Fees	65,456	4,927	70,383		
		Total	334,977	25,213	360,190		
Sales Tax Bonds	2001	General Revenue	57,750	17,250	75,000	2,915,000	2015
		Impact Fees	285,760	85,357	371,117		
		Developer	90,233	26,953	117,186		
		Total	433,743	129,560	563,303		
Sales Tax Bonds	2006	General Revenue	45,733	370,020	415,753	9,815,000	2027
		Developer	3,504	28,353	31,857		
		Total	49,237	398,373	447,610		
Lease Revenue Bonds	2002	Tax Increment	370,000	350,355	720,355	7,675,000	2024
Capital Leases	Varies	General Revenue	510,716	64,431	575,147	1,768,241	Varies
		Impact Fees	52,628	8,670	61,298		
		Total	563,344	73,101	636,445		
Total			1,751,301	976,602	2,727,903	22,858,241	

Additionally, special improvement district revenue bonds, originally issued in 2002 and refunded in 2007, will have an outstanding balance of \$5,266,000 as of June 30, 2009. Although these bonds are issued in the City's name, and the City is legally responsible for their payment, no general revenue is used to make these payments. Therefore, they are not included in the above table. Principal and interest payments on these bonds in the upcoming year total \$703,688 and will be paid entirely by an assessment to the commercial taxpayers in that district.

Tax increment financing bonds were issued in September 2008 for \$11,242,000. There will be an outstanding balance of \$10,300,000 as of June 30, 2009. These bonds were issued in the City's Redevelopment Agency's name and will be paid back through tax increment received from the South Bangerter ("The District") project area.

OUTSTANDING DEBT IN ENTERPRISE FUNDS

The total debt payable by enterprise funds is shown in the table below:

	Year of Issue	Funding Source(s)	Principal	Interest	Total	Outstanding as of 6/30/09	Year of Maturity
Water Revenue Bond	2000	Water Fund	150,000	11,558	161,558	310,000	2011
Water Revenue Bond	2003	Water Fund	630,587	134,688	765,275	4,710,000	2014
		Impact Fees	244,579	52,240	296,819		
		Total	875,166	186,928	1,062,094		
Water Revenue Bond	2007	Water Fund	205,000	990,618	1,195,618	21,565,000	2027
Water Revenue Bond	2009	Water Fund	475,000	445,211	920,211	10,025,000	2023
Lease Revenue Bond	2005	Mulligan's	195,000	252,038	447,038	5,940,000	2029
		Impact Fees	-	-	-		
		Total	195,000	252,038	447,038		
Capital Leases	Varies	Sanitation Fund	103,210	3,984	107,194	123,026	Varies
		Secondary Water	19,816	765	20,581		
		Total	123,026	4,749	127,775		
Total			1,548,192	1,445,891	2,994,083	32,648,026	

Payments to service the debt on these bonds are made almost entirely through the collection of user fees. The only exception to this is a portion of the 2003 water revenue bonds is funded through culinary water impact fees.

Below is an explanation of each of the City's bonds outstanding and what their proceeds were used to finance. It is significant to note that the City has no general obligation bonds outstanding.

Excise Tax Road Bonds – The City issued \$2,865,000 in excise tax bonds on November 9, 2000. These bonds were used to finance road improvements to 1300 West. They will be repaid by Class C road funds and impact fees.

Sales Tax Revenue Bonds – \$15,000,000 in sales tax revenue bonds were issued on December 5, 2001. The proceeds from these bonds were used to construct the existing City Hall, site improvements at the City's Towne Center, and for certain road improvement projects. The funding for these bonds' debt payments comes from general city revenue as well as from impact fees. \$9,240,000 of these bonds were refunded in 2006, and the refunded bonds have received an AA rating from Standard and Poor's. On August 15, 2008 the City issued another \$8,115,000 in sales tax revenue bonds to support the construction of road improvement projects throughout the City. Funding for these bonds' debt payment will be from general city revenues that will be received from the repayment of debt by the Redevelopment Agency.

MBA Lease Revenue Bonds – The Municipal Building Authority of South Jordan issued \$9,390,000 in lease revenue bonds on October 24, 2002. The proceeds from these bonds were used to construct a recreation facility as well as purchase a building to be used as a city historical center. These bonds will be repaid through the use of redevelopment area tax increment revenue.

Water Revenue Bonds – The City issued \$3,400,000 of water revenue bonds on November 9, 2000. These bonds were issued to purchase water shares in support of the City’s culinary and secondary water systems. The bonds will be repaid through user fees. \$2,120,000 of these bonds were refunded in 2007, and the refunded bonds have received an AA rating from Standard & Poor’s and Fitch.

MBA Lease Revenue Bonds – The Municipal Building Authority of South Jordan issued \$9,505,000 in lease revenue bonds on September 13, 2005. These bonds were used to refund a previous bond issue from 2004. The original bonds were used to purchase the Mulligan’s Golf & Games recreation facility, which the City owns and operates. These bonds will primarily be repaid through revenue from Mulligan’s. Additionally, a portion of the bonds will be paid by park impact fees.

Water Revenue Bonds – The City issued \$22,480,000 in water revenue bonds on August 21, 2003. The proceeds from these bonds were used to make significant upgrades in the City’s culinary water system, including the addition of water storage capacity. These bonds will be repaid primarily through water rates, but will also be partially paid through culinary water impact fees. \$13,870,000 of these bonds were refunded in 2007, and additional bonds were issued in March 2007 for \$6,396,497. In March 2009, the City issued another \$10,025,000 in water revenue bonds as part of the water master plan and rate study analysis to bring the City’s water infrastructure up to the appropriate standards to support the needs of a growing city. These bonds have received an AA rating from Standard & Poor’s and an AA- from Fitch.

DEBT REDUCTION INITIATIVE

During fiscal year 2006, the City established a funding mechanism for its short-term debt. The established policy was to set aside surpluses arising from one-time revenues, which would be used to make debt service payments on short-term debt. Once these debt payments were made, any remaining surpluses would be used for capital projects.

With the slowdown in construction, no one-time surpluses have materialized during fiscal year 2009. Therefore, the short-term debt payments for fiscal year 2010 will be made with general operating funds. We anticipate this situation to continue during the 2010-2011 year as well.

The following table shows projections for the next five years in sources and uses of these projected one-time revenue surpluses.

	FY 08/09	FY 09/10*	FY 10/11*	FY 11/12	FY 12/13
Expected Surplus from One-Time Revenue Sources Designated for Debt Reduction	-	735,175	580,341	221,766	150,194
2000 Road Bonds	-	289,807	358,575	-	-
Zion’s Note	-	150,194	150,194	150,194	150,194
2002 Capital Lease	-	71,572	71,572	71,572	-
2004 Capital Lease	-	185,020	-	-	-
2001 Sales Tax Revenue Bonds	-	38,582	-	-	-
Total Debt Payments	-	735,175	580,341	221,766	150,194
Available for Capital Equipment Replacement	-	-	-	-	-

* For these two years, payments will be made from operations.

Consolidated Budget

All Funds

	Actual FY07-08	Amended Budget FY 08-09	Estimated Actual FY 08-09	Proposed Budget FY 09-10
Financing Sources:				
Taxes & Special Assessments	22,390,134	\$23,892,324	24,689,380	\$25,045,502
Licenses & Permits	2,974,174	\$2,269,943	2,017,457	\$2,053,606
Intergovernmental Revenues	2,035,019	\$2,034,707	2,057,265	\$1,826,472
Charges for Services	22,664,731	\$22,122,084	23,985,062	\$25,350,315
Fines and Forfeitures	1,009,544	\$992,189	986,025	\$1,100,000
Miscellaneous Revenue	7,959,129	\$1,084,218	1,265,117	\$525,310
Fees from Developers	5,172,566	\$98,818	98,818	\$0
Debt Proceeds	6,380,000	\$19,573,708	19,573,708	\$0
Transfers In & Other Sources	22,394,675	\$27,644,441	26,116,161	\$7,579,520
Total Financing Sources	92,979,972	99,712,432	100,788,993	63,480,725
Financing Uses:				
Personnel Services	21,089,502	23,145,790	22,989,314	23,569,016
Material Supplies	1,566,003	1,804,290	1,683,443	1,749,419
Operating Expenses	14,913,825	19,554,842	17,337,802	17,217,460
Equipment & Improvements	1,667,654	1,867,764	1,867,764	355,562
Capital Outlays	16,908,364	19,408,588	20,676,790	1,072,815
Debt Service	11,338,904	8,332,159	8,601,644	9,373,803
External Commitments	2,023,438	9,500,499	9,959,004	1,719,836
Transfers Out	12,268,909	10,254,506	12,073,194	5,861,644
Total Financing Uses	81,776,599	93,868,438	95,188,955	60,919,555
Excess (Deficiency) of Financing Sources over Financing Uses	11,203,373	5,843,994	5,600,038	2,561,170

Notes to the Consolidated Budget Schedule

Miscellaneous Revenue - Includes Investment Earnings, Sale of Capital Assets, Donations, and Others.

Transfers - The consolidated schedule includes all interfund transfers and use of fund balance.

Capital Outlays - The capital outlays line includes all operating and non-operating capital outlays.

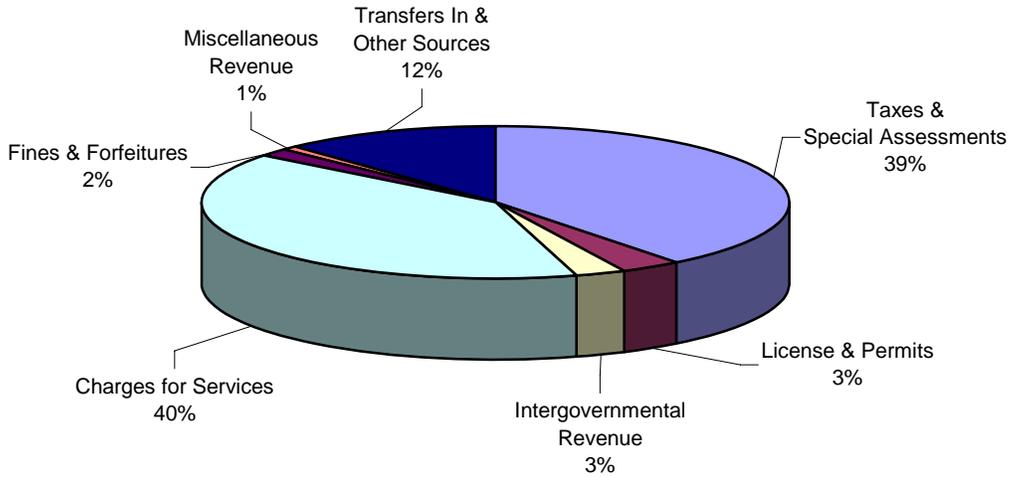
Capital Carryovers - Each year, any unspent appropriation for capital projects are reappropriated in the next year. City Council approves these carryovers as part of the mid-year budget amendment.

Debt Service - The FY 2010 debt service line includes final payment for the 2004 equipment lease.

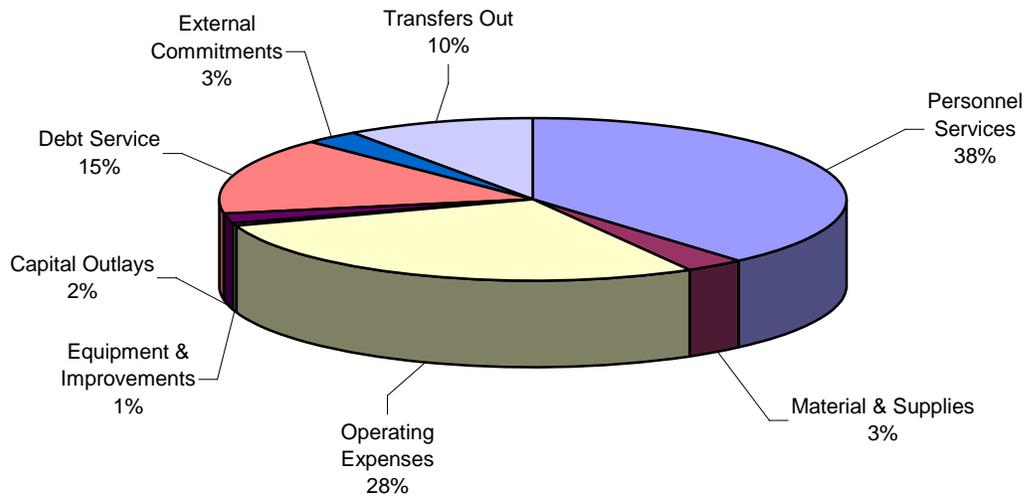
External Commitments - External commitments are obligations the City's Redevelopment Agency has entered into for the different project areas.

Excess/Deficiency - "Excess (Deficiency) of Financing Sources over Financing Uses" represents a budgeted increase in fund balance in the case of excesses and usage of beginning fund balance in the case of a deficiency. The deficit is attributable to capital projects, equipment, and external commitments.

**Consolidated Financing Sources
FY 2010**



**Consolidated Financing Uses
FY 2010**



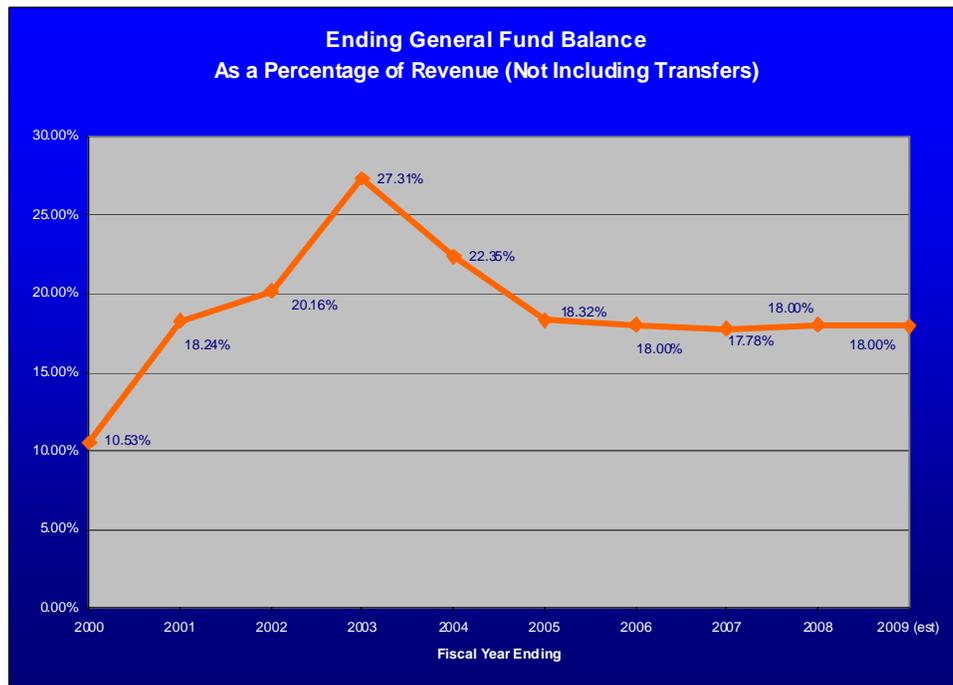
FUND BALANCE and RESERVES

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

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

According to Utah Code 10-6-116, cities are allowed to accumulate retained earnings or fund balances in any fund. However, the law imposes a limit on general fund balance which is 18% of total estimated general fund revenue. Any fund balance in excess of 5% and less than 18% may be utilized for budget purposes. Any fund balance less than 5% of the estimated revenue may be used for working capital, certain emergency expenditures, or to cover a pending year-end excess of expenditures over revenues from an unavoidable shortfall in revenues. Any funds in excess of 18% of general fund revenues may be retained if they are earmarked for specific future capital projects.

The following graph depicts the general fund balance as a percentage of the next year's budgeted revenue. The general fund balance exceeded 18% from 2001-2005. No fines were imposed, and any fund balance amount in excess of 18% was used toward capital expenditures.



The state does not impose limits on accumulation of fund balances for enterprise or special revenue funds. However, South Jordan strives to maintain a target reserve of 35% of next year's revenue for the storm drain, secondary water, and street lighting funds. For the culinary water, sanitation, and recycling funds, the target reserve is 25% of the next year's budgeted revenues.

The following table illustrates the estimated beginning and projected ending fund balances for South Jordan's major and non-major governmental funds.

Changes in Fund Balance - Governmental Funds						
	General	Debt Service	RDA	Capital	Nonmajor Funds	Total Governmental Funds
Financing Sources						
Revenues	29,158,410	878,831	5,536,792	-	2,020,500	37,594,533
Transfers In	8,000	2,623,648	-	1,106,150	2,446,161	6,183,959
Total Financing Sources	29,166,410	3,502,479	5,536,792	1,106,150	4,466,661	43,778,492
Financing Uses						
Expenditures	25,858,022	3,502,479	4,265,236	545,000	4,457,191	38,627,928
Transfers Out	3,284,656	-	1,485,486	561,150	11,491	5,342,783
Total Financing Uses	29,142,678	3,502,479	5,750,722	1,106,150	4,468,682	43,970,711
Excess (Deficiency) of Sources over Uses	23,732	-	(213,930)	-	(2,021)	(192,219)
Estimated Fund Balance - July 1, 2009	5,231,316	895,098	1,484,505	10,491,384	2,545,959	20,648,262
Projected Fund Balance - June 30, 2010	5,255,048	895,098	1,270,575	10,491,384	2,543,938	20,456,043
Percentage Change	0.45%	0.00%	-14.41%	0.00%	-0.08%	-0.93%

The 14.41% decrease in the RDA fund balance is due to the use of fund balance to support commitments for the new CDA's.

The following table illustrates the estimated beginning and projected ending fund balances for South Jordan's enterprise funds.

Changes in Fund Balance - Enterprise Funds							
	Water	Secondary Water	Water CIP	Sanitation	Recycling	Mulligans	Total Enterprise Funds
Financing Sources							
Revenues	14,042,461	618,322	-	1,770,956	550,462	1,324,471	18,306,672
Transfers In	296,819	-	42,000	-	-	-	338,819
Total Financing Sources	14,339,280	618,322	42,000	1,770,956	550,462	1,324,471	18,645,491
Financing Uses							
Expenditures	11,796,511	617,111	42,000	1,751,897	550,462	1,324,002	16,081,983
Transfers Out	44,444	1,211	304,098	247	-	469	350,469
Total Financing Uses	11,840,955	618,322	346,098	1,752,144	550,462	1,324,471	16,432,452
Excess (Deficiency) of Sources over Uses	2,498,325	-	(304,098)	18,812	-	-	2,213,039
Estimated Fund Balance - July 1, 2009	9,874,682	863,468	2,952,061	528,079	227,810	22,180	14,468,280
Projected Fund Balance - June 30, 2010	12,373,007	863,468	2,647,963	546,891	227,810	22,180	16,681,319
Percentage Change	25.30%	0.00%	-10.30%	3.56%	0.00%	0.00%	15.30%

The 25.30% increase in the Water fund balance will be set aside for water capital projects. The 10.30% decrease in the Water CIP fund balance is due to the use of fund balance for the 2003 Water Bond payments.

BUDGET PROCESS

The City of South Jordan's budget process complies with the Utah Fiscal Procedures Act. The City seeks to maintain budgetary control by monitoring monthly revenues and expenditures and by holding each department responsible for costs incurred within budget limits. Financial information and reports are provided to the City Manager and department heads to assist them in monitoring expenditures and in keeping costs within approved limits.

Budget amendments can and will be made only with the approval of the City Council upon recommendation of the Budget Officer. Financial controls are intended to be a resource for effective financial management, rather than a barrier to achieving results that are consistent with the City's overall mission. At the same time, the City must comply with the Utah Fiscal Procedures Act and may not expend monies in excess of those authorized by the City Council.

The FY 2009-2010 budget was developed in compliance with state law and was approved by the City Council after a public hearing was held. The proposed budget for each division, department, and fund includes actual expenditures for one prior year, the current year's adopted budget, an estimate of the current year's actual expenditures, and the proposed budget for the coming fiscal year. The City Council shall approve the FY 2009-2010 budget after thoroughly reviewing policy issues related to the budget and proposals to assist the City in achieving program objectives for the coming year.

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

- 1) Revenue projections for all funds are made during November in preparation for the Revenue Forum, which is held in December.
- 2) An amended budget for the current budget year is submitted on or before the second regularly scheduled meeting of the City Council in January. This amended budget will include any budget amendments made between July 1 and December 31.
- 3) After sources of funds are determined at Revenue Forum, those sources are allocated to the various divisions within the City. The Divisions then submit their proposed budgets in March.
- 4) On or before the first regularly scheduled meeting of the City Council in May, the City Manager submits a proposed budget. The budget document includes the proposed amounts to be spent for operating needs of each department as well as capital needs for all proprietary fund types.
- 5) A public hearing is held to receive input from the residents of the community on all aspects of the proposed budget. The hearing is advertised in a local newspaper at least seven days before it is held, and budget documents are available for public inspection at least ten days prior to the public hearing.
- 6) On or before June 22, a balanced budget is adopted for the fiscal year beginning July 1.
- 7) A final budget for the current budget year is submitted on or before the second regularly scheduled meeting of the City Council in June. This amended budget will include any budget amendments made between January 1 and May 30.
- 8) Budgetary control is maintained at the department level after the budget is approved by the City Council. As the budget officer, the City Manager has the authority to transfer budget appropriations between individual line items within any department of any budgetary fund.

- 9) The City Council has authority to transfer budget appropriations between the individual departments of any budgetary fund.
- 10) A public hearing must be held to increase the total appropriations of any governmental fund.
- 11) Monthly interim financial reports are prepared and presented to the City Manager and department heads. These reports compare the amount budgeted with actual expenditures for all budgetary funds of the City.
- 12) Budgets may be amended throughout the fiscal year. The City Council may amend the budget after holding a public hearing, giving residents at least seven days notice. A copy of the proposed budget amendment shall be made available to residents for their review ten days before the public hearing.

The budget process is intended to provide the opportunity for public participation and discussion and full disclosure to the residents of South Jordan as to the intent of the City Council in providing the City with programs and services.

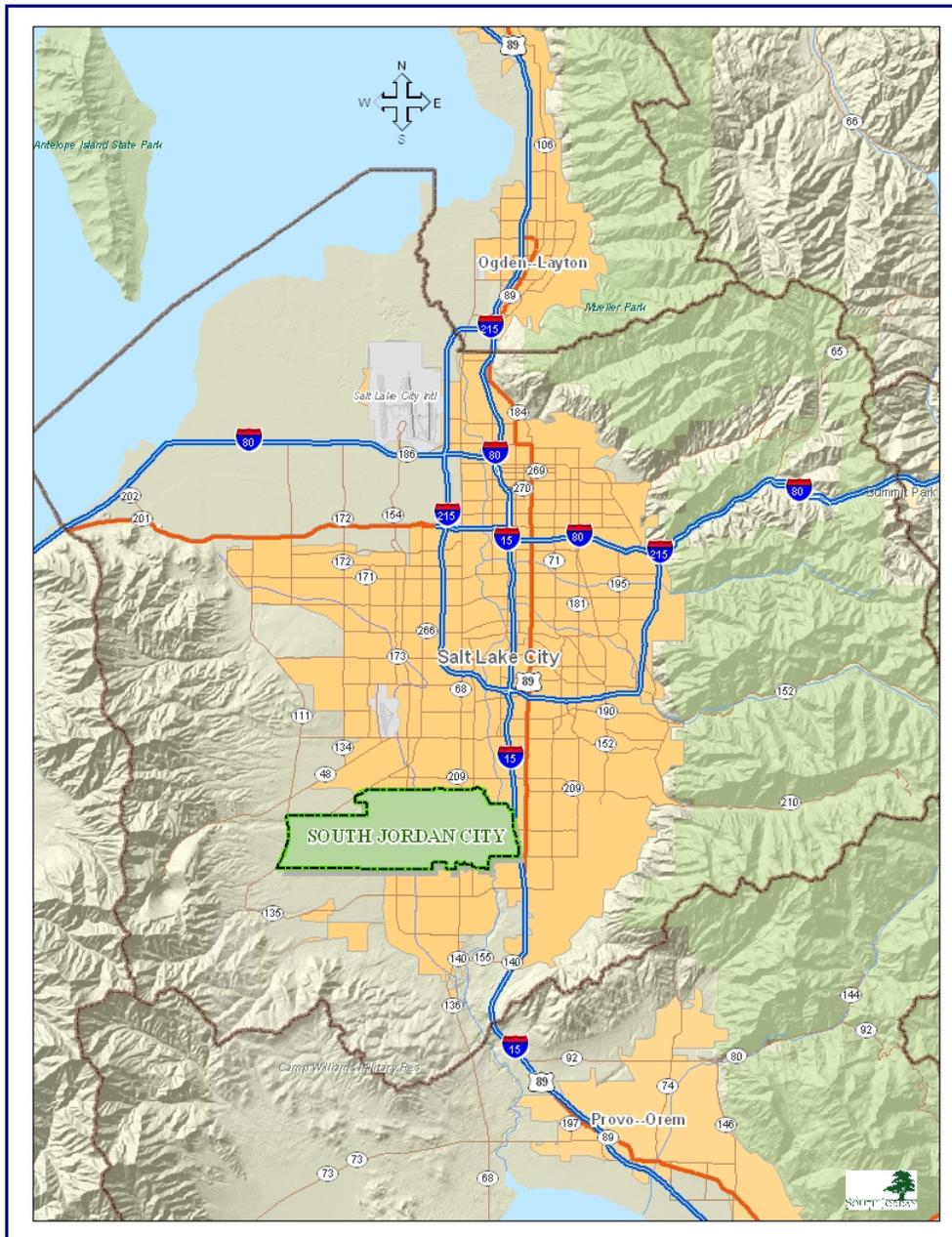
Responsible Party	Finish	Nov-08		Dec-08		Jan-09		Feb-09		Mar-09		Apr-09		May-09		Jun-09		Jul-09																
		11/17	11/21	11/28	12/7	12/14	12/21	12/28	1/7	1/14	1/21	1/28	2/7	2/14	2/21	2/28	3/7	3/14	3/21	3/28	4/7	4/14	4/21	4/28	5/7	5/14	5/21	5/28	6/7	6/14	6/21	6/28	7/7	7/14
Budget Committee	11/30/2008	Last Day for Mid-Year Budget Adjustments																																
Finance Council	12/10/2008	Revenue Forum																																
Budget Officer	1/20/2009	Mid-Year Budget To Council																																
Department Heads	1/23/2009	Strategic Planning Conference																																
Department Heads	2/2/2009	Request for Additional Personnel & Fleet																																
Budget Committee	2/2/2009	Online Budget Templates Open																																
CIP Committee	2/25/2009	CIP Conference																																
Budget Committee	2/28/2009	Final Salary Projections																																
Department Heads	3/13/2009	All Budgets Submitted by Departments																																
Budget Committee	3/13/2009	Fee Schedule Changes																																
Budget Officer	3/18/2009	Present Fee Changes to Finance Council																																
Budget Committee	4/3/2009	All Budgets & Salaries Entered																																
Budget Committee	4/7/2009	All Budgets Balanced & Finalized/ Council Worksession I																																
Budget Committee	4/21/2009	Council Worksession II																																
Budget Committee	4/24/2009	Preliminary Budget Document																																
Budget Officer	5/5/2009	Tentative Budget to City Council																																
City Council	5/19/2009	Public Hearing & Possible Adoption																																
Budget Committee	5/29/2009	Last Day for YE Budget Adjustments																																
City Council	6/2/2009	Budget Adoption (If Needed)																																
Budget Officer	6/16/2009	Final Amended Budget																																
Budget Officer	7/22/2008	"Certification of Budget" to State																																

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COMMUNITY PROFILE

Geography

South Jordan is located in the southwestern portion of the Salt Lake Valley. It lies between the Oquirrh Mountains to the west, the Jordan River and Sandy to the east, West Jordan to the north, and Riverton to the south. Most of the western half of South Jordan remains undeveloped. South Jordan's elevation ranges from approximately 4,300 feet near the Jordan River to approximately 5,200 feet in the foothills of the Oquirrh Mountains. The total area of South Jordan is 21 square miles.



History

South Jordan City was settled by Alexander and Catherine Beckstead in 1859. Several other Mormon pioneer families joined them and lived in caves dug out of the banks of the river. These settlers called the place "Gale" because the wind was always blowing. The Beckstead family built the Beckstead Ditch, which diverted water from the Jordan River and allowed them to irrigate their crops. Water from the Beckstead Ditch also powered the mill until electricity was available.

South Jordan citizens voted to incorporate the town in 1935 in order to receive government money to purchase a water tank. The Depression, wars, and droughts all hit South Jordan hard and forced many farms out of business. Housing has gradually started to replace farmland as more local families sell off farmland for housing developments. The late 1990s saw a change in the City's master plan and lot size requirements, which encouraged growth of businesses. This shift to stronger commercial growth allowed South Jordan citizens to work and play here as well as live here. South Jordan continues to grow and looks forward to maintaining an important balance between residential and commercial developments.



Population and Ethnicity

Over the past ten years, South Jordan City has witnessed explosive population growth. South Jordan's population has nearly doubled in ten years, which places the City as the 14th largest city by population in the state and the 6th largest city by population in the Salt Lake County. South Jordan's 2008 population of 53,281 is 2,537 people per square mile, compared with 138 people per square mile in 1975. South Jordan continues to be one of the fastest-growing cities in the state. As of the 2000 census, the ethnic makeup of the City was the following:

- 95.51% White
- 3.27% Hispanic or Latino
- 0.30% African American
- 0.10% Native American
- 1.01% Asian
- 0.48% Pacific Islander
- 1.29% Other
- 1.31% Two or more races

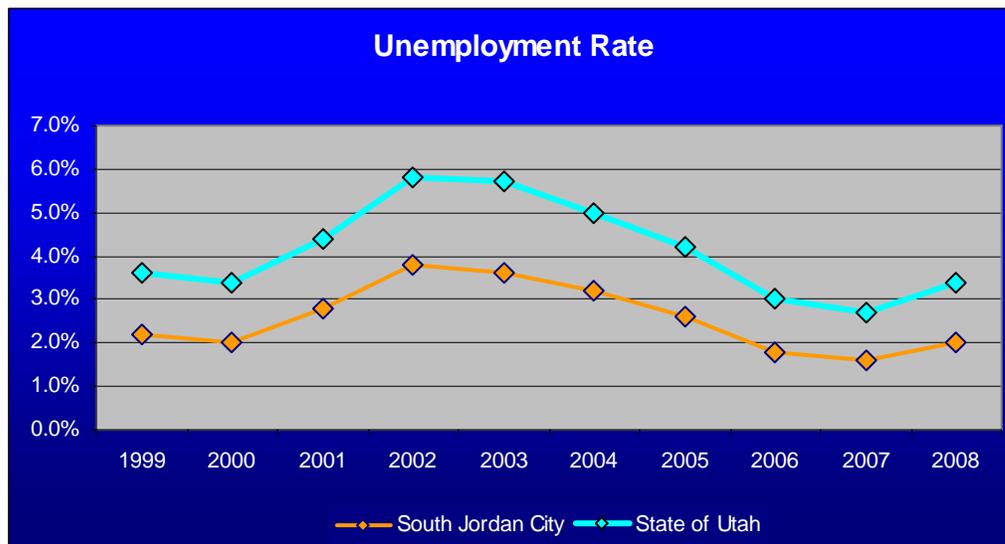
Income

From 1998 to 2007, the city experienced a 23% growth in household median adjusted gross income from \$59,590 in 1998 to \$73,214 in 2007. This median income level is significantly higher than both the state (\$55,179) and national (\$54,061) averages. High income levels have a stabilizing effect upon economic growth, and the high income levels in South Jordan City are an attractive feature to incoming businesses. South Jordan looks to attract a more diverse population by bringing more affordable housing to the City.

South Jordan City								
Population & Income								
	2001	2002	2003	2004	2005	2006	2007	2008
Population	31,679	33,920	36,162	39,500	43,959	46,086	48,340	53,281
Population Increase	7.62%	7.07%	6.61%	9.23%	11.29%	4.84%	4.89%	10.22%
Median Household Adjusted Income	\$ 64,173	\$ 62,588	\$ 62,295	\$ 64,463	\$ 67,922	\$ 71,733	\$ 73,214	N/A

Employment

Throughout its period of rapid population growth, South Jordan City continues to maintain a low unemployment rate. The City's unemployment rate has also dropped dramatically from 3.6% in 2003 to 2% in 2008. Despite a small rise in the rate from 1.6% in 2007, South Jordan's unemployment rate remains lower than both the state (3.4%) and national (5.8%) averages.



Education

South Jordan's population is highly educated. According to the 2000 US Census, 95.8% of the City's population, 25 years and older, has a high school diploma or some college experience. Of the 95.8%, 30.9% have bachelor's degrees or higher. According to the Census only 3.7% of the population 25 years and older attended high school, but did not receive a high school diploma.

Property Valuation and Construction

South Jordan City continues to improve its tax base diversification by attracting new businesses and residents. Two factors that help the City reach a sustainable economic health for the community and growth of the ad-valorem tax base are the trend in construction and property value.



In light of the above information, the past ten years show how South Jordan City has grown and developed. Poor recent economic conditions caused a decrease in property value from 2007 to 2008, but we believe that this trend will not continue much longer. Further, future population and tax revenue trends indicate a moderate rate of growth for the City. By continuing to attract quality commercial businesses along with a diversified residential mix and by continuing to financially plan for the long term, the City will become a sustainable economic community.

Principal Sales Tax Remitters

The table below was taken from the City's FY 2007-2008 Comprehensive Annual Financial Report. It shows information regarding sales tax revenue payers by industry in the City.

Fiscal Year 2008				
	Number of Filers	Percentage of Total	Tax Liability	Percentage of Total
Retail/Grocery	45	4.74%	\$ 2,425,830	41.85%
Utility/Communication	83	8.74%	806,802	13.92%
Auto Dealers & Supplies	29	3.05%	1,294,835	22.34%
Eating/Drinking Establishments	67	7.05%	365,333	6.30%
Home Furnishings & Appliances	25	2.63%	85,985	1.48%
Medical	36	3.79%	109,539	1.89%
Service Stations	10	1.05%	71,964	1.24%
All Other Outlets	652	68.63%	501,503	8.65%
Utah State Tax - Motor Vehicle	3	0.32%	134,433	2.32%
Total	950	100.00%	\$ 5,796,224	100.00%

South Jordan 2008 Quick Facts

Police Protection	
Full-time Police Officers	49
K-9 Officers	2
Patrol Units	29
Traffic Citations	10,233
Assaults	84
Total Crimes	1,153
Total Incidents	23,956



Proposed Public Safety Complex



Fire Station 61 Ladder Truck

Fire Protection	
Full-time Fire Department Employees	48
Fire Stations	2
Fire Fatalities	0
Fire Injuries	0
Emergency Calls for Service	2,456
Fire Hydrants Inspected	2,322
Plans Reviewed	274
Life Safety Inspections	778
Flu Vaccinations	739

Streets	
Miles of Paved Streets	276
Miles of Sidewalk	565
Number of Street Lights	4,164
Number of Street Signs	4,305

Community Development	
Building Permits Issued	1,154
Commercial	105
Residential	453
Garage	73
Other	522
Building Inspections	38,623



10400 South 3200 West to Bangarter Hwy



Tank 5B

Culinary & Secondary Water	
Culinary Water Mains (in Miles)	276.7
Culinary Water Connections	13,800
Average Daily Gallons Consumed	11,027,246
Yearly Gallons Consumed	4,024,945,000
Secondary Water Mains (in Miles)	157.6
Secondary Water Connections	3,010
Fire Hydrants	2,685

Sanitation & Recycling	
Garbage Containers	16,296
Weight of Refuse (in Tons)	17,949
Neighborhood Dumpster Rentals	649
Weight of Dumpster Refuse (in Tons)	4,028
Recycling Containers	12,408
Weight of Recycled Materials (in Tons)	2,814

Storm Drain	
Miles of Storm Drain Lines	112.14
Miles of Lines Inspected	100
Miles of Streets Swept	6,000
Storm Drain Inlets	4,528
Inlet Boxes Inspected	4,200
Retention Basins	46
Detention Basins	24



Detention Basin at 10760 S. Beckstead Lane



City Park Baseball Fields

Parks	
Parks	27
Grass Acreage	146
Total Acreage	274
Playgrounds	15
Restrooms	10
Main Pavillions	11
Satellite Pavillions	33
Tennis Courts	8
Volleyball Areas	3
Horse Shoes	2
Drinking Fountains	16

Budget Detail

- General Fund
- Special Revenue Fund
- Debt Service Fund
- Enterprise Funds
- Permanent Fund

THE CITY OF SOUTH JORDAN * STATE OF UTAH



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General Fund Summary

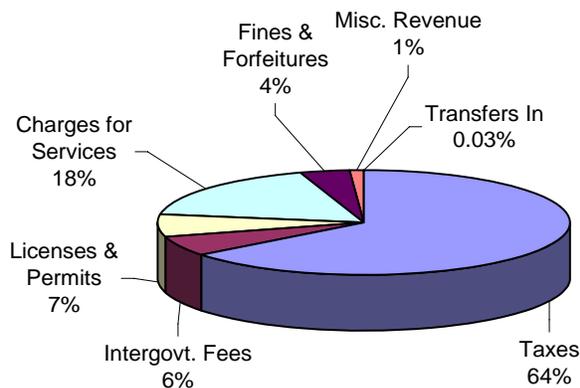
	Actual FY 07-08	Amended Budget FY 08-09	Estimated Actual FY 08-09	Proposed Budget FY 09-10
REVENUES				
Sales Taxes	\$7,174,379	\$7,684,955	\$7,684,955	\$8,201,239
Property Taxes	5,720,159	6,323,232	6,353,456	6,504,055
Franchise Taxes	3,103,529	3,311,576	3,330,279	3,530,096
Motor Vehicle Fees	561,031	594,303	545,290	546,032
Class C Road Funds	1,710,969	1,679,069	1,679,069	1,586,547
Intergovernmental Revenues	278,970	285,412	307,970	182,105
Licenses & Permits	2,974,174	2,269,943	2,017,457	2,053,606
Administration Fees	2,122,259	2,267,024	2,258,792	2,505,917
Charges for Services	3,231,831	2,192,633	2,050,429	2,619,406
Fines and Forfeitures	1,009,544	992,189	986,025	1,100,000
Investment Earnings	308,098	244,408	244,370	279,682
Miscellaneous Revenue	64,076	85,469	235,964	49,725
Total General Fund Revenue	28,259,019	27,930,213	27,694,056	29,158,410
TRANSFERS IN AND USE OF FUND BALANCE				
Transfers In	571,072	77,006	646,491	8,000
Use of Fund Balance	0	0	0	0
Total Transfers In and Use of Fund Balance	571,072	77,006	646,491	8,000
Total Rev, Trans in, and Use of Fund Balance	28,830,091	28,007,219	28,340,547	29,166,410
EXPENDITURES				
Wages and Benefits	18,560,045	20,172,864	20,030,411	20,578,230
Materials and Supplies	1,055,878	1,147,776	1,127,855	1,081,054
Operating Expenditures	3,517,761	3,596,670	3,396,607	4,198,738
Total General Fund Expenditures	23,133,684	24,917,310	24,554,873	25,858,022
TRANSFERS OUT AND CONTRIBUTION TO FUND BALANCE				
Transfers Out	5,074,713	3,087,183	3,761,942	3,284,656
Contribution to Fund Balance	621,694	2,726	23,732	23,732
Total Transfers Out and Contribution to Fund Balance	5,696,407	3,089,909	3,785,674	3,308,388
Total Exp, Trans Out, and Cont to Fund Balance	28,830,091	28,007,219	28,340,547	29,166,410

Notes to the General Fund Summary

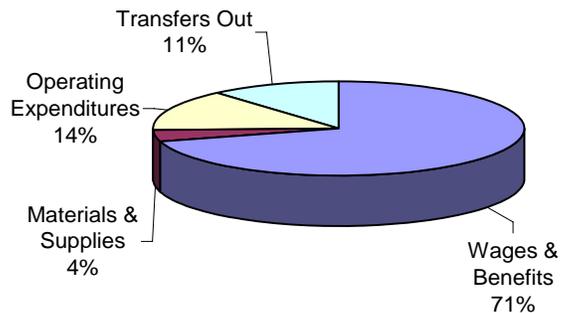
Revenues - Adjusted all revenues to reflect current economic conditions.

Expenditures - Changes in expenditures are due to increase benefit cost of 8% for insurance and 5% for workers compensatoin. No COLA or Merit will be awarded this fiscal year. Operational expenses stayed stagnat due to current economic conditions.

Financing Sources

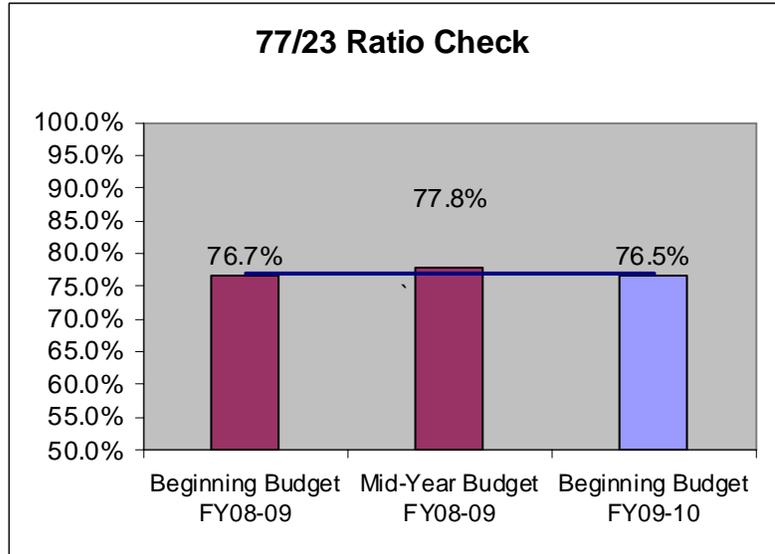


Financing Uses

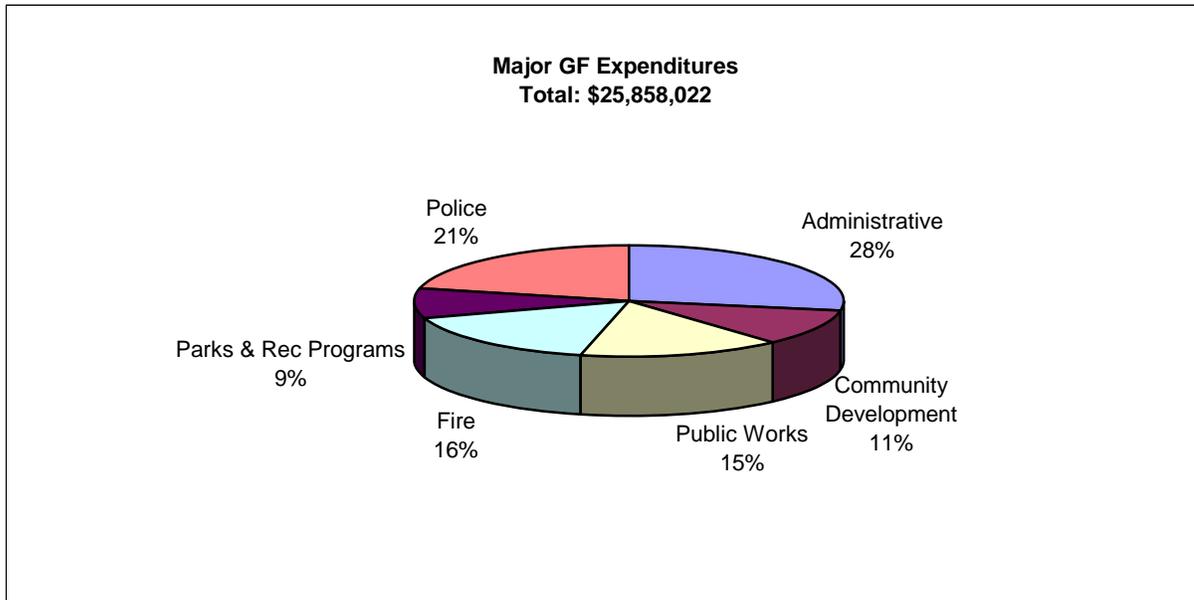


EXPENDITURES

The City of South Jordan attributes 76.5% of its general operating expense to personnel and 23.5% to other operating needs such as, street maintenance, court operations, police and fire safety, development, and administration. The general “rule of thumb” for personnel planning is to maintain a 77/23 ratio of personnel over operating expense. The projected costs for FY2009-2010 include the City’s decision to not calculate an annual cola and merit increase due to budget constraints.



Other operating cost of \$5,286,792 is associated with transportation improvements, increases in inflation, and population growth. These costs will reflect the dedication to maintain City Services at a level consistent with the City’s core values and mission statement.



DEPARTMENT AND DIVISION ACTIVITIES – GENERAL FUND

The City of South Jordan is comprised of thirteen separate departments. Most of these departments are then further divided into divisions. Each of the departments and divisions work together to provide for the effective and efficient day-to-day operations, long term visioning, sustainability, providing services to the general public, financial management, and public safety of the City of South Jordan

The following are descriptions of the activities, services, and functions for each of the general fund Departments and Divisions within the City.

Business Services

The Business Services Department provides direction and support for the Information Center, Information Services, Neighborhood Services, and Seniors functions of the City.



Information Center

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.

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.

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.

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.



South Jordan Seniors Banquet

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.



South Jordan CERT Course

Engineering

The Engineering Department provides engineering services to ensure 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 Department 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.



City Council Chambers

Executive

The Executive division houses the Office of City Manager, which consists of the City Manager and three Assistant City Managers. The City Manager 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. The Assistant City Managers work on various administrative projects and help department heads in solving operational and administrative issues. The Executive division is responsible for developing policy consistent with organizational core values and purpose.

City 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.

Legal

The Office of the City Attorney provides a full scope of comprehensive in-house legal counsel, risk management, criminal prosecution, State legislative work and government information services to the City and its affiliated entities and personnel. This Office 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 private business entities.

Facilities

The Facilities Department provides a clean and comfortable environment for all 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. The Facilities Department also manages energy expenses for all buildings and the coordination of vending and concessions services. The Facilities Department also provides space management support and works directly with each department to provide any necessary modifications to the built environment.

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 190 vehicles and around 120 other miscellaneous pieces of large equipment, as well as numerous small equipment and hand tools.



Vac Truck

Finance

The Finance or 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.

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).

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.



Fire Department Logo

Government Services

The Government Services Department provides direction and support for the Human Resources Utility Billing, Court, and Code Compliance functions of the City.

Code Compliance

The Code Compliance 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. Code Compliance assists in maintaining the aesthetic appeal of the City, lower crime rates, and provide sustainable property values for residents and businesses.



Court Room

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.

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.

Utility Billing

The Utility Billing division oversees the monthly billing and collection of city-operated utilities payments. 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.



Oquirrh Shadows Park

Parks

The Parks division provides maintenance to all city parks and facility grounds. This includes maintaining parks, cemetery, park strips, building grounds, pavilions, and playground equipment. The parks division is also responsible for all active sport park maintenance.

Recreation

The Recreation division provides leadership and support to all Parks and Recreation divisions. The division also provides for a variety of recreational and leisure activities for the citizens of South Jordan.

Open Space / Forestry

The Open Space and Forestry division maintains all open space, trails and the city’s urban forest. Forestry efforts include planning, inventorying, and monitoring all trees on public property. Staff provides education in the areas of conservation and public safety within open space, parks, trails and recreational facilities.

Special Events

The Special Events division plans and coordinates community events with city staff, citizen groups, volunteers, business owners, and other public agencies to create traditions that bring a sense of community to our citizens.

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, Core Values, and General Plan goals and policies.



South Jordan Country Fest

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, Core Values, and General Plan goals and policies. It coordinates and processes development applications from initial application submittal through review and decision by staff and as required by the Planning Commission, Board of Adjustment, 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.



Megaplex 20 at The District

Building

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

Police

The Police Department 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.

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.

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.



Homeland Security Logo

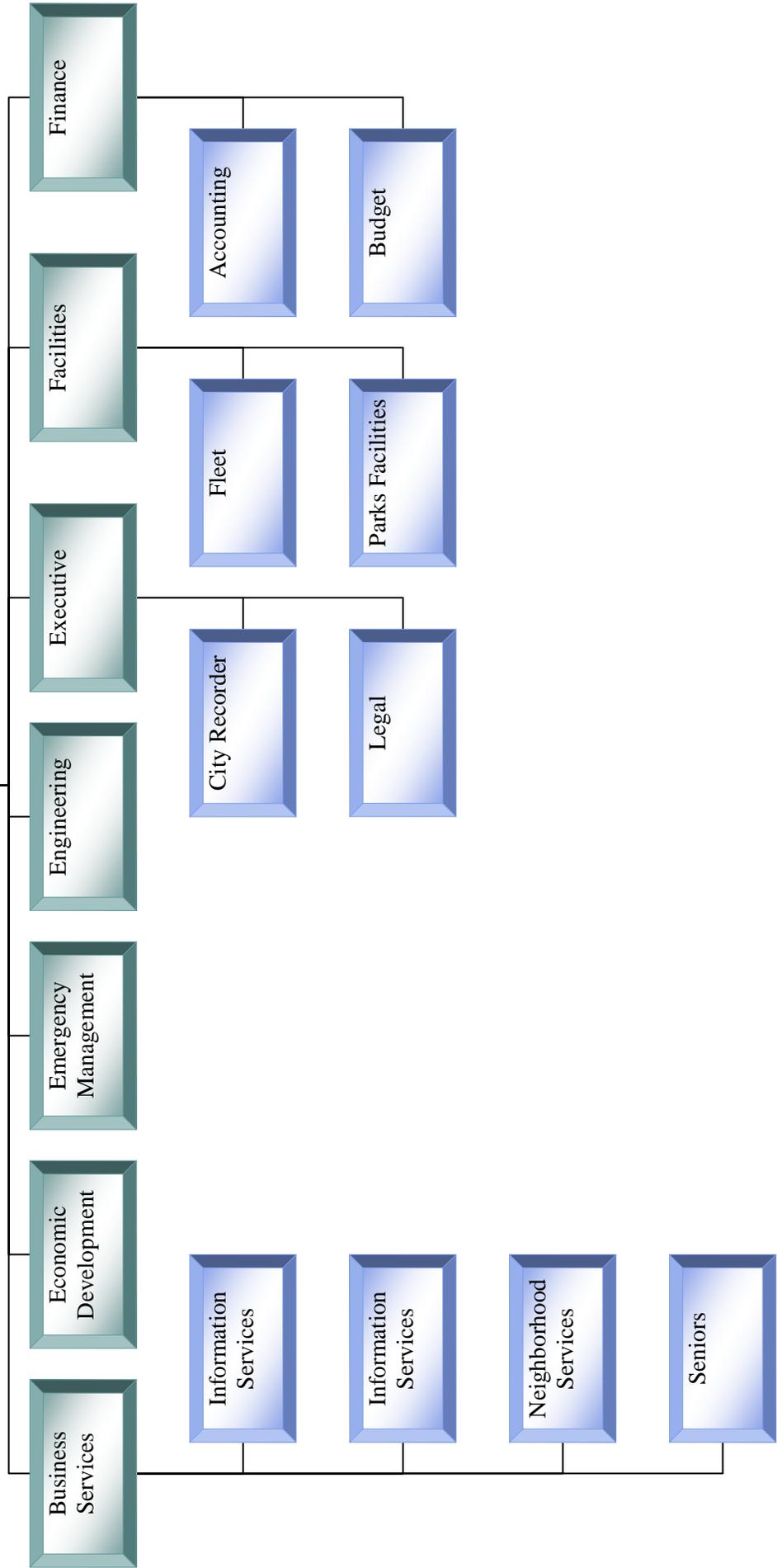
Public Works Administration

The Public Works Administration includes the department director, associate directors, and office support personnel. This division is responsible for strategic planning, budgeting, employee development, work management and operations support. This division is supported by the general fund and enterprise funds.

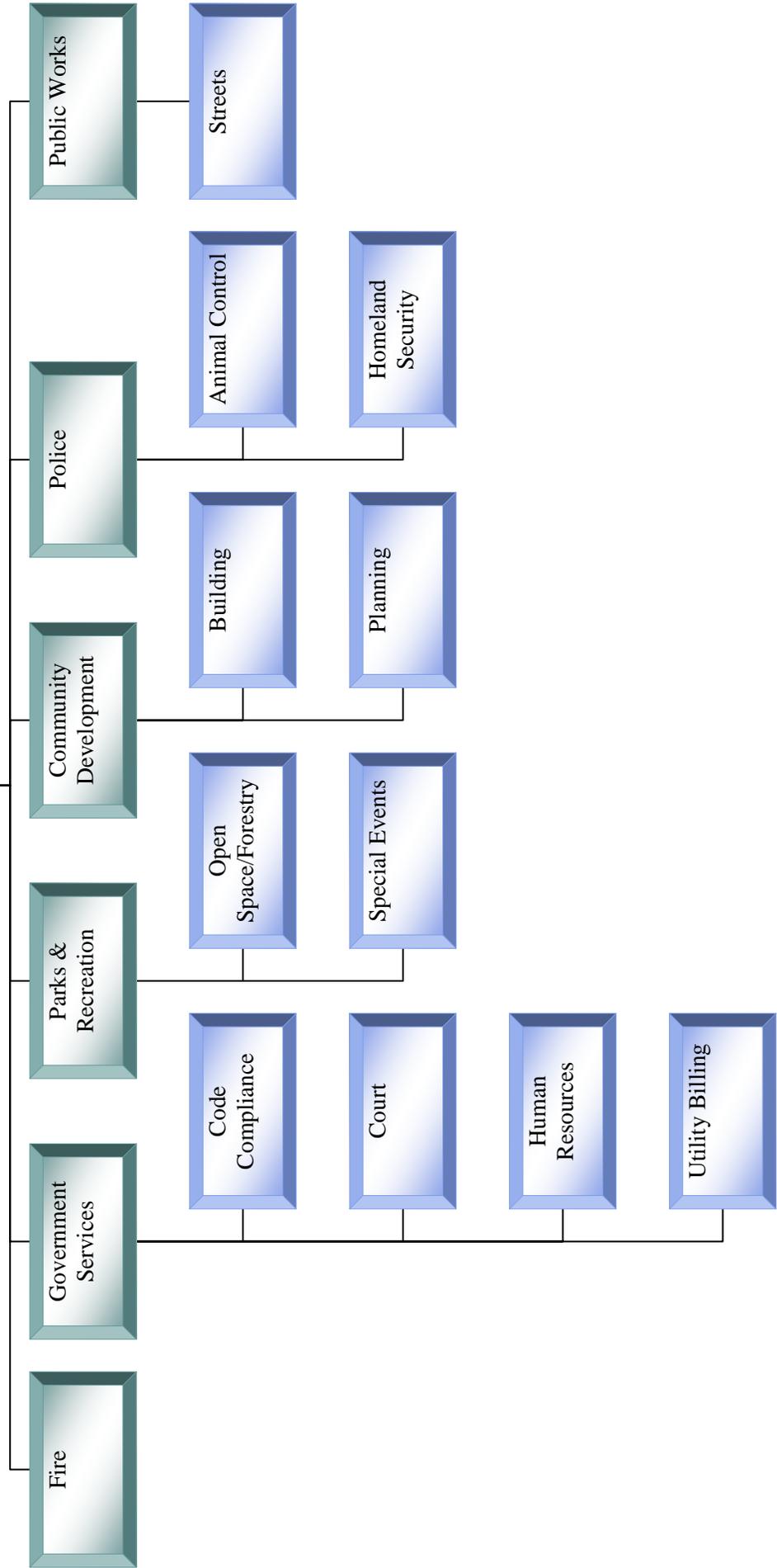
Streets

The Streets division operates under the Public Works 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.

General Fund
Departments



General Fund Departments



General Fund All Departments

	Actual Expenditures FY 07-08	Amended Budget FY 08-09	Estimated Actual FY 08-09	Proposed Budget FY 09-10
<u>Business Services</u>				
Business Services Admin				
Wages and Benefits	0	80,886	80,886	219,792
Materials and Supplies	0	4,590	4,052	1,850
Operating Expenditures	0	3,800	4,538	6,540
Total Business Services Admin	0	89,276	89,476	228,182
Information Center				
Wages and Benefits	10,928	352,529	352,529	381,591
Materials and Supplies	0	4,700	4,700	5,000
Operating Expenditures	0	1,500	1,500	1,200
Total Information Center	10,928	358,729	358,729	387,791
Information Services				
Wages and Benefits	549,396	557,699	557,699	472,570
Materials and Supplies	21,860	17,500	17,317	17,400
Operating Expenditures	375,455	385,725	385,902	385,725
Total Information Services	946,711	960,924	960,918	875,695
Neighborhood Services				
Wages and Benefits	72,634	59,493	59,493	60,173
Materials and Supplies	20,103	19,394	19,394	24,706
Operating Expenditures	13,203	6,570	6,570	1,570
Total Neighborhood Services	105,940	85,457	85,457	86,449
Seniors				
Wages and Benefits	165,122	196,191	196,191	204,555
Materials and Supplies	11,730	10,512	9,412	15,250
Operating Expenditures	50,552	33,750	33,200	32,800
Total Seniors	227,404	240,453	238,803	252,605
<u>Community Development</u>				
Building				
Wages and Benefits	612,627	568,963	568,963	687,372
Materials and Supplies	8,677	12,480	12,360	13,375
Operating Expenditures	15,632	17,716	16,860	16,821
Total Building	636,936	599,159	598,183	717,568
Comm Dev Admin				
Wages and Benefits	382,627	223,535	223,535	119,521
Materials and Supplies	8,947	3,160	3,160	4,075
Operating Expenditures	1,851	2,424	2,274	1,964
Total Comm Dev	393,425	229,119	228,969	125,560
Planning				
Wages and Benefits	350,902	317,798	317,798	336,349
Materials and Supplies	4,022	8,055	8,855	8,395
Operating Expenditures	7,533	8,800	9,000	8,005
Total Planning	362,457	334,653	335,653	352,749

General Fund All Departments

	Actual Expenditures FY 07-08	Amended Budget FY 08-09	Estimated Actual FY 08-09	Proposed Budget FY 09-10
<u>Economic Development</u>				
Economic Development				
Wages and Benefits	115,373	120,808	120,808	123,088
Materials and Supplies	7,614	9,660	9,050	9,600
Other Expenditures	3,596	4,550	3,550	4,550
Total Legal	126,583	135,018	133,408	137,238
<u>Emergency Management</u>				
Emergency Management				
Wages and Benefits	86,771	101,610	101,610	167,979
Materials and Supplies	4,250	9,117	8,327	12,427
Operating Expenditures	12,494	2,820	1,455	2,070
Total Emergency Management	103,515	113,547	111,392	182,476
<u>Engineering</u>				
Engineering				
Wages and Benefits	1,244,082	1,442,320	1,442,320	1,490,895
Materials and Supplies	40,737	38,278	38,559	32,018
Operating Expenditures	27,398	34,783	34,783	41,043
Total Engineering	1,312,217	1,515,381	1,515,662	1,563,956
<u>Executive</u>				
Admin Svcs Admin				
Wages and Benefits	\$317,837	\$124,651	\$124,651	\$0
Materials and Supplies	20,330	3,549	3,549	0
Operating Expenditures	139,222	7	7	0
Total Admin Svcs Admin	477,389	128,207	128,207	0
Chief Operating Officer				
Wages and Benefits	205,562	37,653	37,653	0
Materials and Supplies	8,132	444	444	0
Operating Expenditures	3,343	3,060	3,060	0
Total Chief Operating Officer	217,037	41,157	41,157	0
Executive				
Wages and Benefits	\$512,262	\$912,924	\$912,924	\$855,621
City-Wide Merit Increases	0	142,453	0	0
Materials and Supplies	54,614	102,772	106,751	102,551
Operating Expenditures	270,254	403,698	386,210	774,939
Total Executive	837,130	1,561,847	1,405,885	1,733,111
Legal				
Wages and Benefits	461,777	536,950	536,950	602,314
Materials and Supplies	27,216	27,083	27,600	25,798
Other Expenditures	25,428	49,800	42,083	48,525
Total Legal	514,421	613,833	606,633	676,637

General Fund All Departments

	Actual Expenditures FY 07-08	Amended Budget FY 08-09	Estimated Actual FY 08-09	Proposed Budget FY 09-10
Municipal Svcs Admin				
Wages and Benefits	\$272,831	\$82,186	\$82,186	\$0
Materials and Supplies	17,764	3,816	3,816	0
Operating Expenditures	113,186	11,452	11,452	0
Total Municipal Svcs Admin	403,781	97,454	97,454	0
Recorder				
Wages and Benefits	124,435	146,785	146,785	154,277
Materials and Supplies	47,875	57,880	56,520	63,120
Operating Expenditures	48,085	39,400	39,077	84,160
Total Recorder	220,395	244,065	242,382	301,557
Facilities				
Facilities				
Wages and Benefits	267,028	428,629	428,629	339,798
Materials and Supplies	44,481	68,552	68,552	74,276
Operating Expenditures	25,127	244,672	244,372	33,392
Total Facilities	336,636	741,853	741,553	447,466
Facilities Admin				
Wages and Benefits	0	0	0	223,907
Materials and Supplies	0	0	0	17,607
Operating Expenditures	0	0	0	301,210
Total Facilities Admin	0	0	0	542,724
Fleet				
Wages and Benefits	234,464	259,313	259,313	312,850
Materials and Supplies	28,654	36,139	36,776	36,639
Operating Expenditures	208,561	191,310	190,936	229,926
Total Fleet	471,679	486,762	487,025	579,415
Park Facility				
Wages and Benefits	185,539	216,398	216,398	169,843
Materials and Supplies	33,740	33,422	21,600	33,717
Operating Expenditures	5,757	79,685	37,104	12,313
Total Park Facility	225,036	329,505	275,102	215,873
Finance				
Budget				
Wages and Benefits	252,489	395,227	395,227	475,731
Materials and Supplies	10,152	17,182	17,368	16,685
Operating Expenditures	8,510	29,238	32,988	29,735
Total Budget	271,151	441,647	445,583	522,151
Finance				
Wages and Benefits	282,989	353,474	353,474	371,665
Materials and Supplies	58,902	70,982	69,056	71,030
Operating Expenditures	19,709	25,218	27,570	25,170
Total Finance	361,600	449,674	450,100	467,865

General Fund All Departments

	Actual Expenditures FY 07-08	Amended Budget FY 08-09	Estimated Actual FY 08-09	Proposed Budget FY 09-10
<u>Fire</u>				
Fire				
Wages and Benefits	3,468,942	3,731,370	3,731,370	3,882,606
Materials and Supplies	104,344	85,580	85,540	93,156
Operating Expenditures	304,414	264,536	262,966	259,563
Total Fire	3,877,700	4,081,486	4,079,876	4,235,325
<u>Government Services</u>				
Asset Management				
Wages and Benefits	183,886	190,585	190,585	195,117
Materials and Supplies	4,140	3,508	3,508	4,483
Operating Expenditures	216	5,105	5,105	6,270
Total Asset Management	188,242	199,198	199,198	205,870
Court				
Wages and Benefits	388,893	367,076	367,076	369,453
Materials and Supplies	13,808	17,824	20,785	19,153
Operating Expenditures	20,902	25,068	26,039	27,410
Total Court	423,603	409,968	413,900	416,016
Human Resources				
Wages and Benefits	172,037	181,174	181,174	192,415
Materials and Supplies	13,565	19,953	19,953	15,672
Operating Expenditures	18,814	18,039	18,039	19,031
Total Human Resources	204,416	219,166	219,166	227,118
Ordinance Enforcement				
Wages and Benefits	204,840	135,596	135,596	170,407
Materials and Supplies	1,802	4,172	4,172	4,500
Operating Expenditures	5,846	8,760	8,760	8,010
Total Ordinance Enforcement	212,488	148,528	148,528	182,917
Utility Billing				
Wages and Benefits	341,684	268,048	268,048	195,015
Materials and Supplies	89,648	92,499	94,389	5,259
Operating Expenditures	3,844	4,190	2,300	103,730
Total Utility Billing	435,176	364,737	364,737	304,004
<u>Parks and Recreation Programs</u>				
Grounds Maintenance				
Wages and Benefits	2,011	0	0	0
Materials and Supplies	9,431	0	0	0
Operating Expenditures	77,906	0	0	0
Total Grounds Maintenance	89,348	0	0	0

General Fund All Departments

	Actual Expenditures FY 07-08	Amended Budget FY 08-09	Estimated Actual FY 08-09	Proposed Budget FY 09-10
Park Ranger				
Wages and Benefits	91,917	271,765	271,765	275,283
Materials and Supplies	17,953	10,500	10,400	11,445
Operating Expenditures	25,918	78,540	77,100	110,150
Total Park Ranger	135,788	360,805	359,265	396,878
Parks				
Wages and Benefits	828,197	894,889	894,889	963,769
Materials and Supplies	97,356	101,284	89,984	92,787
Operating Expenditures	190,659	213,544	192,793	180,150
Total Parks	1,116,212	1,209,717	1,177,666	1,236,706
Parks & Recreation Admin				
Wages and Benefits	475,529	97,626	97,626	0
Materials and Supplies	12,358	0	0	0
Operating Expenditures	65,069	0	0	0
Total Parks & Recreation Admin	552,956	97,626	97,626	0
Recreation				
Wages and Benefits	320,622	311,559	311,559	362,616
Materials and Supplies	21,112	22,720	22,600	23,590
Operating Expenditures	93,424	31,524	29,380	37,141
Total Recreation	435,158	365,803	363,539	423,347
Special Events				
Wages and Benefits	466	160,718	160,718	132,567
Materials and Supplies	0	5,346	4,533	4,850
Operating Expenditures	0	85,135	77,233	77,980
Total Special Events	466	251,199	242,484	215,397
<u>Police</u>				
Animal Control				
Wages and Benefits	133,361	136,520	136,520	140,651
Materials and Supplies	6,575	9,200	9,000	8,700
Operating Expenditures	13,244	9,946	10,096	10,446
Total Animal Control	153,180	155,666	155,616	159,797
Homeland Security				
Wages and Benefits	80,742	91,360	91,360	88,632
Materials and Supplies	29,465	32,824	32,824	31,824
Operating Expenditures	21,245	18,045	18,045	19,045
Total Homeland Security	131,452	142,229	142,229	139,501
Police				
Wages and Benefits	4,014,543	4,418,101	4,418,101	4,600,789
Materials and Supplies	83,129	98,960	98,960	92,977
Operating Expenditures	403,150	475,093	475,093	521,987
Total Police	4,500,822	4,992,154	4,992,154	5,215,753

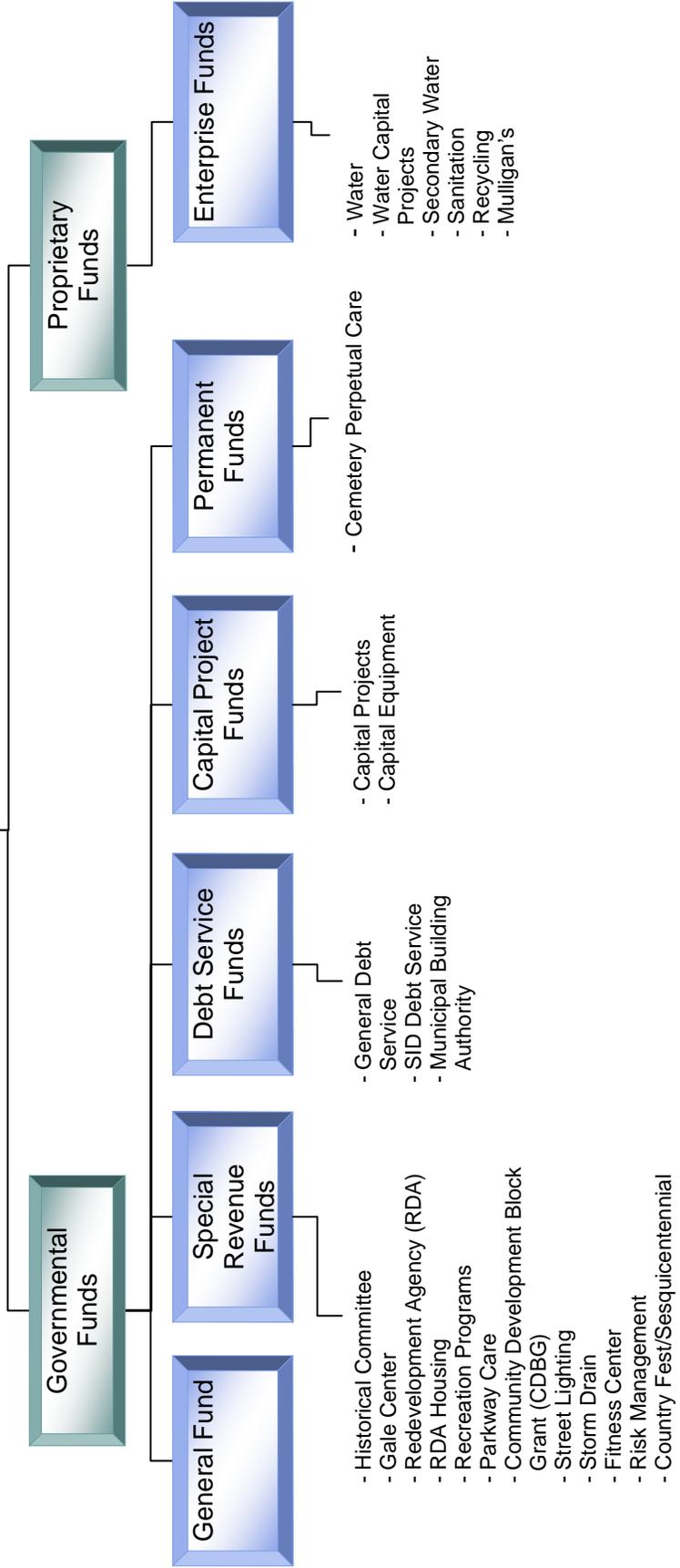
General Fund All Departments

	Actual Expenditures FY 07-08	Amended Budget FY 08-09	Estimated Actual FY 08-09	Proposed Budget FY 09-10
<u>Public Works</u>				
MS Operations				
Wages and Benefits	461,747	565,927	565,927	499,779
Materials and Supplies	10,684	12,400	12,250	12,400
Operating Expenditures	16,590	40,642	40,642	40,642
Total MS Operations	489,021	618,969	618,819	552,821
Streets				
Wages and Benefits	682,953	692,075	692,075	739,240
Materials and Supplies	60,708	71,739	71,739	74,739
Operating Expenditures	881,626	738,525	638,525	735,525
Total Streets	1,625,287	1,502,339	1,402,339	1,549,504
Total General Fund All Departments	23,133,686	24,917,310	24,554,873	25,858,022

Notes to General Fund All Departments

Operating - Operations set at last year's reduced budget.

Budgetary Funds



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 11 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.



Gale Center of History and Culture

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.



South Entry Feature

Parkway Care

The South Jordan Streets and Parks divisions ensure a clean and visually-appealing aesthetic along its main parkway corridors.

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.

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.

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.

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.

Sesquicentennial

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.



White Fawn Flour Mill

Historical

Revenues	Actual Expenditures FY 07-08	Amended Budget FY 08-09	Estimated Actual FY 08-09	Proposed Budget FY 09-10
Revenues				
Investment Earnings	\$1,428	\$0	\$0	\$0
Donations	135	0	0	0
Book Sales	834	0	0	0
Total Revenues	2,397	0	0	0
Transfer From Other Funds				
Transfer from General Fund	3,000	3,000	3,000	0
Use of Fund Balance	0	0	0	0
Total Trans From Other Funds	3,000	3,000	3,000	0
Total Revenues and Transfers	5,397	3,000	3,000	0
Operating Expenditures				
Operating Expenditures	614	3,000	3,000	0
Capital Expenditures	0	0	0	0
Total Operating Expenditures	614	3,000	3,000	0
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	4,783	0	0	0
Total Transfers Out	4,783	0	0	0
Total Expenditures	5,397	3,000	3,000	0

Notes to Historical Fund

Transfers In - Reduce current year support due to economic conditions and sufficient funds in reserve.

Public Arts

Revenues	Actual Expenditures FY 07-08	Amended Budget FY 08-09	Estimated Actual FY 08-09	Proposed Budget FY 09-10
Revenues				
Donations	6,271	0	0	0
Cultural Arts Event Revenue	2,797	8,189	8,189	0
Total Revenues	9,068	8,189	8,189	0
Transfer From Other Funds				
Transfer from General Fund	32,811	32,811	32,811	30,000
Use of Fund Balance	0	73,905	73,905	0
Total Trans From Other Funds	32,811	106,716	106,716	30,000
Total Revenues and Transfers	41,879	114,905	114,905	30,000
Operating Expenditures				
Public Arts Events	21,056	114,905	114,905	30,000
Total Operating Expenditures	21,056	114,905	114,905	30,000
Project Expenditures				
Transfers Out				
Contribution to Fund Balance	20,823	0	0	0
Total Transfers Out	20,823	0	0	0
Total Expenditures	41,879	114,905	114,905	30,000

Notes to Public Arts Fund

Transfers In - Reduce support due to economic conditions.

Gale Center

Revenues	Actual Expenditures FY 07-08	Amended Budget FY 08-09	Estimated Actual FY 08-09	Proposed Budget FY 09-10
Revenues				
Grants	\$6,466	\$0	\$0	\$0
Program	8,265	0	0	0
Donations	1,260	0	0	0
Total Revenues	15,991	0	0	0
Transfer From Other Funds				
Transfer from General Fund	\$111,242	\$119,818	\$119,818	\$107,161
Transfer from Historical Fund	0	0	0	0
Total Trans From Other Funds	111,242	119,818	119,818	107,161
Total Revenues and Transfers	127,233	119,818	119,818	107,161
Operating Expenditures				
Employee Wages and Benefits	51,554	51,828	51,828	52,621
Materials and Supplies	18,886	6,030	6,074	4,350
Operating Expenditures	42,170	48,491	48,447	50,171
Total Operating Expenditures	112,610	106,349	106,349	107,142
Project Expenditures				
Transfers Out				
Transfer to General Fund	0	13,450	13,450	0
Transfer to Risk Management	29	19	19	19
Contribution to Fund Balance	14,594	0	0	0
Total Transfers Out	14,623	13,469	13,469	19
Total Expenditures	127,233	119,818	119,818	107,161

Notes to Gale Center Fund

Transfer In - Reduce support due to centralizing utilities.

Redevelopment Agency

Revenues	Actual Expenditures FY 07-08	Amended Budget FY 08-09	Estimated Actual FY 08-09	Proposed Budget FY 09-10
Revenues				
Project #1 Towers Increment	\$513,200	\$495,000	\$537,904	\$504,717
Project #2 Harmons	411,068	395,000	381,677	353,774
Project #3 Southgate Increment	566,013	579,906	676,362	582,623
Project #4 Gateway Increment	100,000	100,000	94,954	100,000
Project #5 South Jordan Parkway Increment	698,899	643,560	807,951	731,132
Project #6 South I-15 Frontage	370,226	368,499	514,257	471,698
Project #7 North Jordan Gateway Increment	165,389	157,000	188,041	177,358
Project #8 South Towne Center Increment	195,038	178,196	213,835	188,679
Project #10 South Bangerter	1,020,642	1,120,515	1,493,822	1,358,490
Project #11 Merit Medical	275,308	270,899	275,151	256,604
Bond Proceeds	0	8,164,282	8,164,282	0
Sale of Property	643,499	0	0	0
Investment Earnings	47,915	0	0	0
Miscellaneous Revenue	13,135	0	0	0
Rental Income	7,469	0	0	0
Total Revenues	5,027,801	12,472,857	13,348,236	4,725,075
Transfer From Other Funds				
Use of Fund Balance	86,772	316,000	0	215,252
Total Trans From Other Funds	86,772	316,000	0	215,252
Total Revenues and Transfers	5,114,573	12,788,857	13,348,236	4,940,327
Operating Expenditures				
Employee Wages and Benefits	533	28,561	28,561	0
Materials and Supplies	19,803	51,250	50,050	51,250
Operating Expenditures	335,713	404,927	429,927	436,537
Debt Service	0	867,235	867,235	890,072
Cost of Issuance	0	55,213	55,213	0
Trustee Fees	0	0	0	1,813
Total Operating Expenditures	356,049	1,407,186	1,430,986	1,379,672
Project Expenditures				
Roller Property Purchase	300,155	0	0	0
McFall Property Purchase	0	316,000	316,000	0
Purchase of Varoz Property	87,921	87,921	87,921	0
Towers Reimbursement	284,089	301,000	328,818	304,246
Harmons Reimbursement to Developer	121,335	121,335	121,335	121,335
Towne Center, LC Reimbursement	170,265	170,265	170,265	170,265
Volkswagon Reimbursement	25,702	30,000	30,000	30,000
Robbins Reimbursement	0	0	0	0
Jordan School District Reimbursement	352,887	332,309	523,749	479,085
Library Construction Assistance	800,000	0	0	0
The District LC - Developer	626,583	8,087,802	8,087,802	0
Wal-Mart Reimbursement to Developer	233,321	237,682	488,544	448,113
Merit Medical Reimbursement to Developer	209,256	220,106	208,491	166,792
Kennecott CDA Payment	0	0	644,667	355,333
Total Project Expenditures	3,211,514	9,904,420	11,007,592	2,075,169
Tax Increment Commitments	2,023,438	9,500,499	9,959,004	1,719,836
Capital Improvement Projects	1,188,076	403,921	1,048,588	355,333
Total Project Expenditures	3,211,514	9,904,420	11,007,592	2,075,169

Redevelopment Agency

Revenues	Actual Expenditures FY 07-08	Amended Budget FY 08-09	Estimated Actual FY 08-09	Proposed Budget FY 09-10
Transfers Out				
Transfer to General Fund	484,846	0	0	0
Transfer to General Debt Service Fund	0	0	0	765,112
Transfer to Capital Equipment	26,000	0	0	0
Transfer to CIP General	53,500	0	0	0
Transfer to MBA	722,233	721,583	721,583	720,355
Transfer to Fitness Center	180,000	0	0	0
Transfer to Mulligan's	80,402	0	0	0
Transfer to Risk Management	29	19	19	19
Contribution to Fund Balance	0	755,649	188,056	0
Total Transfers Out	1,547,010	1,477,251	909,658	1,485,486
Total Expenditures	5,114,573	12,788,857	13,348,236	4,940,327

Notes to Redevelopment Agency Fund

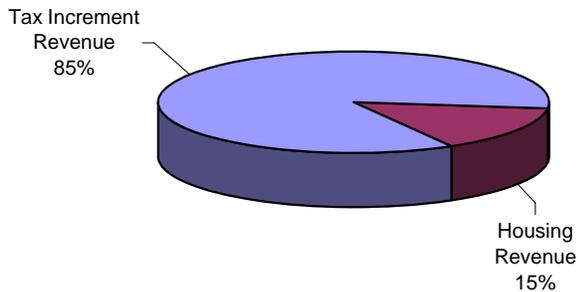
Revenues - Adjusted revenues per tax increment growth and appreciation/depreciation of property.

Use of Fund Balance - Use fund balance to support commitment for new CDA's. To be paid back in time.

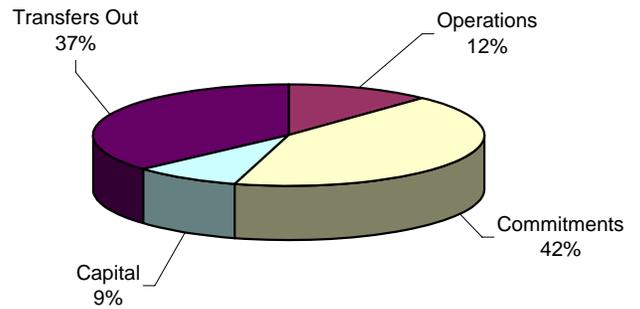
Operations - Increase administrative expenditures to support all RDA related staff. Paid off Varoz Property commitment and The District LC commitment. Increase operations due to TIF Bond Payment.

Transfers Out - Increased Transfer Out to pay back debt to the General Fund.

RDA Financing Sources



RDA Financing Uses



RDA Housing

Revenues	Actual Expenditures FY 07-08	Amended Budget FY 08-09	Estimated Actual FY 08-09	Proposed Budget FY 09-10
Revenues				
Housing Revenue	729,365	840,839	879,910	811,717
Bond Proceeds	0	3,077,718	3,077,718	0
Investment Earnings	10,864	0	0	0
Total Revenues	740,229	3,918,557	3,957,628	811,717
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	740,229	3,918,557	3,957,628	811,717
Operating Expenditures				
Debt Service	0	330,043	330,043	337,613
Cost of Issuance	0	21,013	210,013	0
Trustee Fees	0	0	0	688
Total Operating Expenditures	0	351,056	540,056	338,301
Project Expenditures				
Housing Program	259,661	3,567,501	3,287,328	472,094
Total Project Expenditures	259,661	3,567,501	3,287,328	472,094
Transfers Out				
Contribution to Fund Balance	480,568	0	130,244	1,322
Total Transfers Out	480,568	0	130,244	1,322
Total Expenditures	740,229	3,918,557	3,957,628	811,717

Notes to Redevelopment Housing Fund

Revenues - Adjusted revenues to reflect tax increment growth, appreciation/depreciation, and backloaded housing for the South Gate Project Area.

Operations - Increase in operations due to housing plan and TIF bond Payment. Paid off The District LC housing commitments.

Recreation Programs

Revenues	Actual Expenditures FY 07-08	Amended Budget FY 08-09	Estimated Actual FY 08-09	Proposed Budget FY 09-10
Revenues				
Program Revenue	\$130,018	\$299,906	\$263,377	\$235,600
Total Revenues	130,018	299,906	263,377	235,600
Transfer From Other Funds				
Use of Fund Balance	0	0	5,085	0
Total Trans From Other Funds	0	0	5,085	0
Total Revenues and Transfers	130,018	299,906	268,462	235,600
Operating Expenditures				
Program Expenditures	122,157	239,942	237,398	218,266
Equipment Expenditures	0	12,000	12,000	10,000
Total Operating Expenditures	122,157	251,942	249,398	228,266
Project Expenditures				
Transfers Out				
Contribution to Fund Balance	7,861	47,964	19,064	7,334
Total Expenditures	130,018	299,906	268,462	235,600

Notes to Recreation Programs Fund

Revenues - Adjusted revenues to reflect actual programs conducted.

Parkway Care

Revenues	Actual Expenditures FY 07-08	Amended Budget FY 08-09	Estimated Actual FY 08-09	Proposed Budget FY 09-10
Revenues				
Investment Earnings	\$58,725	\$40,000	\$0	\$0
Total Revenues	58,725	40,000	0	0
Transfer From Other Funds				
Transfer from General Fund	0	0	0	0
Transfer from Street Lighting	45,000	55,556	0	0
Use of Fund Balance	0	125,000	1,349,485	0
Total Trans From Other Funds	45,000	180,556	1,349,485	0
Total Revenues and Transfers	103,725	220,556	1,349,485	0
Operating Expenditures				
Project Expenditures				
Transfers Out				
Transfer to General Fund	40,000	55,556	569,485	0
Transfer to CIP General	0	125,000	780,000	0
Contribution to Fund Balance	63,725	40,000	0	0
Total Transfers Out	103,725	220,556	1,349,485	0
Total Expenditures	103,725	220,556	1,349,485	0

Notes to Parkway Care Fund

This Fund has been eliminated for FY09-10.

CDBG

Revenues	Actual Expenditures FY 07-08	Amended Budget FY 08-09	Estimated Actual FY 08-09	Proposed Budget FY 09-10
Revenues				
CDBG Grant	\$37,894	\$70,226	\$70,226	\$57,820
Total Revenues	37,894	70,226	70,226	57,820
Transfer From Other Funds				
Use of Fund Balance	20,567	0	0	0
Total Trans From Other Funds	20,567	0	0	0
Total Revenues and Transfers	58,461	70,226	70,226	57,820
Operating Expenditures				
Employee Wages and Benefits	0	0	0	0
Operating Expenditures	12,000	11,823	11,823	11,823
Sustainability Study	1,489	3,537	3,537	0
Parks & Recreation Cost Recovery Study	21,975	0	0	0
Parks Facility Maintenance Plan	0	2,500	2,500	0
Canal Trail Master Plan	2,430	7,569	7,569	0
Housing Study	0	7,500	7,500	0
Trolley Study	0	37,297	37,297	0
General Plan Update	0	0	0	45,997
Total Operating Expenditures	37,894	70,226	70,226	57,820
Project Expenditures				
Transfers Out				
Transfer to General Fund	20,567	0	0	0
Contribution to Fund Balance	0	0	0	0
Total Transfers Out	20,567	0	0	0
Total Expenditures	58,461	70,226	70,226	57,820

Notes to CDBG Fund

Budget established according to allocation of grant funds awarded by the County.

Street Lighting

Revenues	Actual Expenditures FY 07-08	Amended Budget FY 08-09	Estimated Actual FY 08-09	Proposed Budget FY 09-10
Revenues				
Miscellaneous Revenue	\$16,788	\$0	\$0	\$0
Total Revenues	16,788	0	0	0
Transfer From Other Funds				
Transfer from General Fund	653,910	791,231	791,231	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	653,910	791,231	791,231	683,904
Total Revenues and Transfers	670,698	791,231	791,231	683,904
Operating Expenditures				
Employee Wages and Benefits	89,629	150,895	150,895	99,124
Materials and Supplies	46,491	58,065	57,405	58,065
Operating Expenditures	419,142	526,533	525,597	526,533
Capital Expenditures	0	0	0	0
Total Operating Expenditures	555,262	735,493	733,897	683,722
Project Expenditures				
Transfers Out				
Debt Repayment to Parkway Care Fund	45,000	55,556	55,556	0
Transfer to Risk Management	29	182	182	182
Contribution to Fund Balance	70,407	0	1,596	0
Total Transfers Out	115,436	55,738	57,334	182
Total Expenditures	670,698	791,231	791,231	683,904

Notes to Street Lighting Fund

Transfers In - Adjusted transferred to reflect decrease in expenditures.

Operations - Decreased expenditures due hiring freeze.

Transfers Out - Eliminated debt to Parkway Care as it has been combined with General Fund.

Storm Drain

Revenues	Actual Expenditures FY 07-08	Amended Budget FY 08-09	Estimated Actual FY 08-09	Proposed Budget FY 09-10
Revenues				
Storm Water Fees	\$828,120	\$817,636	\$817,636	\$850,000
Inspection Fees	\$0	\$2,000	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0
Total Revenues	828,120	819,636	817,636	850,000
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	828,120	819,636	817,636	850,000
Operating Expenditures				
Employee Wages and Benefits	327,259	423,367	423,367	432,359
Materials and Supplies	31,576	44,794	41,794	48,294
Operating Expenditures	179,344	276,004	253,004	293,876
Total Operating Expenditures	538,179	744,165	718,165	774,529
Project Expenditures				
Capital Expenditures	0	20,223	15,000	20,223
Equipment Expenditures	179,461	0	0	0
Misc Storm Drain Projects	7,664	41,262	35,000	41,262
Total Project Expenditures	187,125	61,485	50,000	61,485
Transfers Out				
Transfer to Risk Management	2,585	2,341	2,341	2,341
Transfer to Cap Equipment	0	0	0	0
Contribution to Fund Balance	100,231	11,645	47,130	11,645
Total Transfers Out	102,816	13,986	49,471	13,986
Total Expenditures	828,120	819,636	817,636	850,000

Notes to Storm Drain Fund

Revenues - Increase in revenues due to City growth.

Operations - Increase expenditures due to inflationary factors.

Fitness Center

Revenues	Actual Expenditures FY 07-08	Amended Budget FY 08-09	Estimated Actual FY 08-09	Proposed Budget FY 09-10
Revenues				
Membership Revenues	\$346,621	\$332,000	\$380,000	\$382,000
Day Pass Revenues	170,004	155,000	200,000	170,000
Silver Sneakers	8,139	5,000	0	0
Facility Rentals	12,160	65,400	35,000	40,000
Day Care	0	8,500	8,500	9,200
Aquatic Programs	73,754	80,000	80,000	90,000
Aerobic Programs	9	0	0	0
Adult Programs	42,033	55,000	55,000	60,000
Child/Youth Programs	43,587	0	0	2,880
Gymnastics Programs	69,562	0	0	0
Sports Programs	13,292	0	0	0
Dance Programs	23,706	0	0	0
Camp Programs	41,318	40,000	40,000	45,000
Vending Revenues	19,461	10,000	10,000	10,000
Pro Shop	1,074	2,500	7,500	10,000
Other Rec Programs/Facility Rental	20,262	0	2,000	0
Food & Beverages	12,643	14,000	14,000	14,000
Brithday Parties	8,546	0	15,000	21,000
Grants	720	0	0	0
Investment Earnings	8,241	2,500	3,300	0
Total Revenues	915,132	769,900	850,300	854,080
Transfer From Other Funds				
Transfer from General Fund	250,000	200,000	200,000	357,633
Transfer from CIP General	0	0	0	0
Transfer from RDA	180,000	0	0	0
Use of Fund Balance	0	189,506	122,688	0
Total Trans From Other Funds	430,000	389,506	322,688	357,633
Total Revenues and Transfers	1,345,132	1,159,406	1,172,988	1,211,713
Operating Expenditures				
Employee Wages and Benefits	538,215	623,314	611,100	644,381
Materials and Supplies	84,325	73,183	71,645	98,850
Operating Expenditures	534,084	404,790	432,124	446,971
Total Operating Expenditures	1,156,624	1,101,287	1,114,869	1,190,202
Project Expenditures				
Rec Center FF&E	0	0	0	0
Equipment Expenditures	8,900	0	0	20,562
Capital Expenditures	122,830	57,170	57,170	0
Capital Replacement Reserve	0	0	0	0
Total Project Expenditures	131,730	57,170	57,170	20,562

Fitness Center

Revenues	Actual Expenditures FY 07-08	Amended Budget FY 08-09	Estimated Actual FY 08-09	Proposed Budget FY 09-10
Transfers Out				
Transfer to Risk Management	871	949	949	949
Contribution to Fund Balance	55,907	0	0	0
Total Transfers Out	56,778	949	949	949
Total Expenditures	1,345,132	1,159,406	1,172,988	1,211,713

Notes to Fitness Center Fund

Revenues - Adjusted revenues to reflect true business operations. No rate increases were imposed for FY09-10.

Transfers In - Adjusted transfer to support the new business plan.

Operations - Adjusted expenditures to reflect true business operations.

Risk Management

Revenues	Actual Expenditures FY 07-08	Amended Budget FY 08-09	Estimated Actual FY 08-09	Proposed Budget FY 09-10
Revenues				
Risk Management Revenue	\$71,472	\$7,266	\$20,973	\$0
Total Revenues	71,472	7,266	20,973	0
Transfer From Other Funds				
Transfer from General Fund	411,981	472,233	472,233	472,233
Transfer from RDA	29	19	19	19
Transfer from Gale Center	29	19	19	19
Transfer from Street Lighting	29	182	182	182
Transfer from Storm Drain	2,585	2,341	2,341	2,341
Transfer from Water	3,767	2,444	2,444	2,444
Transfer from Secondary Water	62	1,211	1,211	1,211
Transfer from Sanitation	308	247	247	247
Transfer from Mulligans	640	469	469	469
Transfer from Recreation Center	871	949	949	949
Transfer from Workers Compensation	25,000	0	0	0
Use of Fund Balance	0	31,383	0	0
Total Trans From Other Funds	445,301	511,497	480,114	480,114
Total Revenues and Transfers	516,773	518,763	501,087	480,114
Operating Expenditures				
Claims & Losses	72,894	83,038	50,000	50,000
Insurance Premiums & Recapture	381,899	410,725	381,672	430,114
Total Operating Expenditures	454,793	493,763	431,672	480,114
Project Expenditures				
Transfers Out				
Transfer to Workers Compensation	0	25,000	0	0
Contribution to Fund Balance	61,980	0	69,415	0
Total Transfer Outs	61,980	25,000	69,415	0
Total Expenditures	516,773	518,763	501,087	480,114

Notes to Risk Management Fund

Operations - Increase expenditures due to increase in insurance premiums.

Country Fest/Sesquicentennial

Revenues	Actual Expenditures FY 07-08	Amended Budget FY 08-09	Estimated Actual FY 08-09	Proposed Budget FY 09-10
Revenues				
Country Fest Revenue	\$42,094	\$6,500	\$6,500	\$13,250
Total Revenues	42,094	6,500	6,500	13,250
Transfer From Other Funds				
Transfer from General Fund	280,498	99,490	99,490	66,994
Use of Fund Balance	0	151,110	117,504	21,000
Total Trans From Other Funds	280,498	250,600	216,994	87,994
Total Revenues and Transfers	322,592	257,100	223,494	101,244
Operating Expenditures				
Events	167,741	257,100	223,494	101,244
Total Operating Expenditures	167,741	257,100	223,494	101,244
Project Expenditures				
Transfers Out				
Contribution to Fund Balance	154,851	0	0	0
Total Transfers Out	154,851	0	0	0
Total Expenditures	322,592	257,100	223,494	101,244

Notes to Country Fest/Sesquicentennial Fund

No significant changes.

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.



Riverpark Corporate Center

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	Actual Expenditures FY 07-08	Amended Budget FY 08-09	Estimated Actual FY 08-09	Proposed Budget FY 09-10
Revenues				
Investment Earnings	\$40,580	\$2,500	\$9,524	\$2,500
Reimbursement-Boyer/Tenfold Construction	148,065	149,239	149,489	149,043
Bond Premium	0	0	0	0
Bond Proceeds	0	0	0	0
Total Revenues	188,645	151,739	159,013	151,543
Transfer From Other Funds				
Transfer from General Fund	278,784	415,536	415,536	1,121,715
Transfer from CIP General	332,988	0	0	0
Transfer from Road Impact Fees	393,339	392,299	392,299	341,991
Transfer from Storm Dr Impact Fee	40,275	40,132	40,132	15,134
Transfer from Fire Impact Fee	81,648	83,387	83,387	85,255
Transfer from Police Impact Fees	119,185	118,766	118,766	118,770
Transfer from Cap Equipment	868,761	854,358	854,358	168,392
Transfer from Water Operations	0	0	0	0
Transfer from Water Impact Fees	7,305	7,279	7,279	7,279
Transfer from Recycling	0	0	0	0
Transfer from RDA	0	0	76,485	765,112
Use of Fund Balance	0	0	0	0
Total Trans From Other Funds	2,122,285	1,911,757	1,988,242	2,623,648
Total Revenues and Transfers	2,310,930	2,063,496	2,147,255	2,775,191
Operating Expenditures				
Principal on Long-Term Debt	1,235,934	958,250	958,250	1,386,578
Interest on Long-Term Debt	683,490	624,868	701,353	961,129
Refund Bond Costs	0	0	0	0
Capital Lease Payments	377,558	477,878	477,878	424,983
Cost of Issuance	0	0	0	0
Trustee Fees	5,750	2,500	2,500	2,501
Total Operating Expenditures	2,302,732	2,063,496	2,139,981	2,775,191
Project Expenditures				
Transfers Out				
Contribution to Fund Balance	8,198	0	7,274	0
Total Transfers Out	8,198	0	7,274	0
Total Expenditures	2,310,930	2,063,496	2,147,255	2,775,191

Notes to Debt Service Fund

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

SID Bond Debt Service

Revenues	Actual Expenditures FY 07-08	Amended Budget FY 08-09	Estimated Actual FY 08-09	Proposed Budget FY 09-10
Revenues				
Special Assessments	\$785,888	\$828,844	\$711,536	\$727,288
Bond Proceeds	\$5,770,000	\$0	\$0	
Investment Earnings	50,780	0	0	0
Total Revenues	6,606,668	828,844	711,536	727,288
Transfer From Other Funds				
Use of Fund Balance	167,229	0	119,558	0
Total Trans From Other Funds	167,229	0	119,558	0
Total Revenues and Transfers	6,773,897	828,844	831,094	727,288
Operating Expenditures				
Operating Expenditures	21,350	21,350	21,350	21,350
Principal on Bonds	6,100,000	504,000	504,000	501,000
Bond Interest Payment	481,247	303,494	303,494	202,688
Cost of Issuance	112,000	0	0	0
Prepayment Premium	57,050	0	0	0
Trustee Fees	2,250	0	2,250	2,250
Total Operating Expenditures	6,773,897	828,844	831,094	727,288
Project Expenditures				
Transfers Out				
Contribution to Fund Balance	0	0	0	0
Total Transfers Out	0	0	0	0
Total Expenditures	6,773,897	828,844	831,094	727,288

Notes to SID Bond Debt Service Fund

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

Municipal Building Authority

Revenues	Actual Expenditures FY 07-08	Amended Budget FY 08-09	Estimated Actual FY 08-09	Proposed Budget FY 09-10
Revenues				
Investment Earnings	\$36,709	\$0	\$1,750	\$1,750
Total Revenues	36,709	0	1,750	1,750
Transfer From Other Funds				
Transfer from RDA	722,233	721,583	721,583	720,355
Transfer from CIP General	0	0	0	0
Use of Fund Balance	0	0	0	0
Total Trans From Other Funds	722,233	721,583	721,583	720,355
Total Revenues and Transfers	758,942	721,583	723,333	722,105
Operating Expenditures				
Operating Expenditures	0	0	0	0
Principal on Bonds	350,000	360,000	360,000	370,000
Bond Interest Payment	372,233	361,583	361,583	350,355
Trustee Fees	1,750	0	1,750	1,750
Total Operating Expenditures	723,983	721,583	723,333	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	34,959	0	0	0
Total Transfers Out	34,959	0	0	0
Total Expenditures	758,942	721,583	723,333	722,105

Notes to Municipal Building Authority Fund

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

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 250 miles of water lines and 5 water tanks and is maintained by the division.



Water Pump House

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 Golf & Games

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	Actual Expenditures FY 07-08	Amended Budget FY 08-09	Estimated Actual FY 08-09	Proposed Budget FY 09-10
Revenues				
Water Sales	\$10,921,056	\$11,216,369	\$13,252,548	\$13,782,650
Backflow Fee	0	0	0	0
Finance Charges	211,075	137,201	188,192	137,201
Investment Earnings	286,775	39,066	90,879	39,066
Water Share Lease	2,087	5,065	0	0
Miscellaneous Revenue	71,161	3,544	8,602	3,544
Water Meter Sets	135,060	187,186	75,424	80,000
Sale(Loss) of Capital Assets	(52,866)	0	0	0
Capital Contributions	3,241,250	0	0	0
Total Revenues	14,815,598	11,588,431	13,615,645	14,042,461
Transfer From Other Funds				
Transfer from Secondary Water Fund	0	0	0	0
Transfer from Water CIP	297,067	296,457	296,457	296,819
Use of Fund Balance	0	3,463,199	0	0
Total Trans From Other Funds	297,067	3,759,656	296,457	296,819
Total Revenues and Transfers	15,112,665	15,348,087	13,912,102	14,339,280
Operating Expenditures				
Employee Wages and Benefits	760,956	822,780	822,780	858,160
Materials and Supplies	139,376	158,044	114,200	147,127
Operating Expenditures	6,407,490	7,135,991	5,676,718	7,427,454
Principal on Bonds	0	1,340,000	1,340,000	1,538,550
Bond Interest Payment	233,752	1,538,794	1,538,794	1,815,720
Trustee Fees	2,350	9,500	9,500	9,500
Total Operating Expenditures	7,543,924	11,005,109	9,501,992	11,796,511
Project Expenditures				
Transfers Out				
Transfer to Risk Management	3,767	2,444	2,444	2,444
Transfer to General Debt Service Fund	0	0	0	0
Transfer to Water Cap Equipment	172,000	308,000	308,000	42,000
Transfer to Water CIP General	0	3,789,899	3,789,899	0
Contribution to Fund Balance (Reserved for Water Capital Projects)	7,392,974	242,635	309,767	2,498,325
Total Transfers Out	7,568,741	4,342,978	4,410,110	2,542,769
Total Expenditures	15,112,665	15,348,087	13,912,102	14,339,280

Notes to Water Fund

Revenues - Increase revenues per the rate study and actual usage trends.

Operations - Increase expenditures per the rate study and actual growth.

Debt - Increased debt by \$500,000 to account for the '09 Water Bond.

Transfers In - Funds transferred in from Water CIP to assist in payments for the 2003 Water Revenue Bonds.

Transfers Out - Transferred funds to the Water CIP fund for fleet purchases.

Contribution to Fund Balance - Contributions to fund balance set aside for capital projects per the 2006 Water Rate Study.

Water CIP

Revenues	Actual Expenditures FY 07-08	Amended Budget FY 08-09	Estimated Actual FY 08-09	Proposed Budget FY 09-10
Revenues				
Water Impact Fees	\$1,006,484	\$0	\$0	\$0
Investment Earnings	479,438	0	0	0
Grants/Developer Reimbursements	1,601,735	333,854	333,854	0
Other Revenue	149,956	0	0	0
Total Revenues	3,237,613	333,854	333,854	0
Transfer From Other Funds				
Transfer from Water Operations	172,000	4,097,899	4,097,899	42,000
Transfer from Capital Equipment	0	0	0	0
Use of Fund Balance	3,907,801	4,288,841	4,288,841	304,098
Total Trans From Other Funds	4,079,801	8,386,740	8,386,740	346,098
Total Revenues and Transfers	7,317,414	8,720,594	8,720,594	346,098
Operating Expenditures				
Other Expenditures				
Bond Interest Payment	1,025,390	0	0	0
Total Other Expenditures	1,025,390	0	0	0
Project Expenditures				
2003 Water Bond Projects	1,385,629	84,538	84,538	0
2007 Water Bond Projects	1,996,915	2,319,904	2,319,904	0
Other Water Projects	758,712	1,944,785	1,944,785	0
Water Capital Equipment	63,835	308,000	308,000	42,000
Water Fleet Equipment	0	0	0	0
Total Project Expenditures	4,205,091	4,657,227	4,657,227	42,000
Transfers Out				
Transfer to General Debt Service Fund	7,305	7,279	7,279	7,279
Transfer to CIP General	1,782,561	0	0	0
Transfer to Water (For Debt Service)	297,067	296,457	296,457	296,819
Contribution to Fund Balance	0	3,759,631	3,759,631	0
Total Transfers Out	2,086,933	4,063,367	4,063,367	304,098
Total Expenditures	7,317,414	8,720,594	8,720,594	346,098

Notes to Water CIP Fund

Use of Fund Balance - Used fund balance to assist in the payment of the 2003 Water Bond.

Transfers In - Funds transferred from Water Operations to purchase fleet equipment. Details included in the Capital Budget Section.

Transfers Out - Transfer funds to Water Operations to assist in debt service payments.

Secondary Water

Revenues	Actual Expenditures FY 07-08	Amended Budget FY 08-09	Estimated Actual FY 08-09	Proposed Budget FY 09-10
Revenues				
Irrigation Water Sales	\$615,862	\$618,322	\$618,322	\$618,322
Other Miscellaneous	12,676	0	0	0
Total Revenues	628,538	618,322	618,322	618,322
Transfer From Other Funds				
Use of Fund Balance	16,613	183,249	151,340	65,000
Total Trans From Other Funds	16,613	183,249	151,340	65,000
Total Revenues and Transfers	645,151	801,571	769,662	683,322
Operating Expenditures				
Employee Wages and Benefits	146,702	223,099	223,099	226,070
Materials and Supplies	20,482	16,400	14,100	16,400
Operating Expenditures	275,029	382,257	352,648	354,060
Capital Lease Payments	0	19,080	19,080	19,816
Interest on Capital Leases	2,211	1,501	1,501	765
Total Operating Expenditures	444,424	642,337	610,428	617,111
Project Expenditures				
Reuse Water Feasibility Study	0	85,400	85,400	0
9800 South Irrigation Line	0	12,623	12,623	0
Weir Addition - Utah Lake Distributing	0	40,000	40,000	0
Weir Addition - Beckstead Canal	0	20,000	20,000	0
Utah Lake Canal - Weir Screen	0	0	0	15,000
Water Bridge Replacement	0	0	0	50,000
Ashford Acres Pump Station	47,026	0	0	0
Total Project Expenditures	47,026	158,023	158,023	65,000
Transfers Out				
Transfer to Risk Management	62	1,211	1,211	1,211
Transfer to CIP General	153,639	0	0	0
Contribution to Fund Balance	0	0	0	0
Total Transfers Out	153,701	1,211	1,211	1,211
Total Expenditures	645,151	801,571	769,662	683,322

Notes to Secondary Water Fund

Revenues - No significant changes.

Use of Fund Balance - Used fund balance to assist in one-time capital projects.

Operations - Decrease expenditures due to economic conditions.

Sanitation

Revenues	Actual Expenditures FY 07-08	Amended Budget FY 08-09	Estimated Actual FY 08-09	Proposed Budget FY 09-10
Revenues				
Garbage Fees	\$1,719,113	\$1,750,956	\$1,750,956	\$1,750,956
Neighborhood Cleanup	32,236	20,000	20,000	20,000
Special Service Pickup	3,383	0	0	0
Finance Charges	0	0	0	0
Investment Earnings	36,284	15,000	15,000	0
Capital Contributions	0	0	0	0
Increase in Transjordan Equity	139,611	0	0	0
Total Revenues	1,930,627	1,785,956	1,785,956	1,770,956
Transfer From Other Funds				
Use of Fund Balance	0	262,111	233,544	0
Transfer from Cap Equipment	0	0	0	0
Total Trans From Other Funds	0	262,111	233,544	0
Total Revenues and Transfers	1,930,627	2,048,067	2,019,500	1,770,956
Operating Expenditures				
Employee Wages and Benefits	95,939	98,141	98,141	100,528
Materials and Supplies	9,826	102,948	88,300	102,948
Operating Expenditures	1,348,783	1,404,817	1,390,898	1,441,227
Equipment	0	170,000	170,000	0
Principal on Bonds	0	0	0	0
Bond Interest Payment	0	0	0	0
Capital Lease Payments	0	99,374	99,374	103,210
Interest on Capital Leases	11,513	7,820	7,820	3,984
TransJordan Landfill Debt Payment	0	0	0	0
Total Operating Expenditures	1,466,061	1,883,100	1,854,533	1,751,897
Project Expenditures				
Transfers Out				
Transfer to CIP General	164,720	164,720	164,720	0
Transfer to Risk Management	308	247	247	247
Contribution to Fund Balance	299,538	0	0	18,812
Total Transfers Out	464,566	164,967	164,967	19,059
Total Expenditures	1,930,627	2,048,067	2,019,500	1,770,956

Notes to Sanitation Fund

Revenues - No significant changes.

Operations - Adjusted expenditures due to collection rates increasing and no equipment purchases.

Recycling

Revenues	Actual Expenditures FY 07-08	Amended Budget FY 08-09	Estimated Actual FY 08-09	Proposed Budget FY 09-10
Revenues				
Garbage Fees	\$516,278	\$529,290	\$529,290	\$550,462
Total Revenues	516,278	529,290	529,290	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	516,278	529,290	529,290	550,462
Operating Expenditures				
Materials and Supplies	44,753	59,440	59,440	41,707
Operating Expenditures	418,791	469,850	460,127	508,755
Total Operating Expenditures	463,544	529,290	519,567	550,462
Project Expenditures				
Transfers Out				
Transfer to CIP General	28,162	0	0	0
Contribution to Fund Balance	24,572	0	9,723	0
Total Transfers Out	52,734	0	9,723	0
Total Expenditures	516,278	529,290	529,290	550,462

Notes to Recycling Fund

Revenues - Adjusted revenue to reflect actual collections.

Operations - Adjusted expenditures due to vendor collection rates increasing.

Mulligans

Revenues	Actual Expenditures FY 07-08	Amended Budget FY 08-09	Estimated Actual FY 08-09	Proposed Budget FY 09-10
Revenues				
Instructor Fees	\$53,548	\$52,868	\$52,868	\$52,868
Driving Range	387,160	399,361	389,361	406,300
Executive 9 Course	181,895	190,921	190,921	207,300
Miniture Golf	302,173	342,193	349,193	343,525
Golf Cart Rental	43,400	48,656	51,656	51,800
Batting Cages	168,507	178,960	178,960	178,960
Food & Beverages	38,202	28,718	53,718	53,718
Iceberg Rent	500	0	0	0
Golf Shop	36,181	46,730	21,730	30,000
Other Mulligans Revenue	9,974	5,895	5,895	0
Investment Earnings	24,836	9,960	0	0
Total Revenues	1,246,376	1,304,262	1,294,302	1,324,471
Transfer From Other Funds				
Transfer from General Fund	0	0	0	0
Transfer from RDA	80,402	0	0	0
Transfer from Park Impact Fee	1,000,000	0	0	0
Transfer from Capital Projects	0	0	0	0
Transfer from 08 Sales Tax Bond	0	100,000	100,000	0
Use of Fund Balance	0	0	0	0
Total Trans From Other Funds	1,080,402	100,000	100,000	0
Total Revenues and Transfers	2,326,778	1,404,262	1,394,302	1,324,471
Operating Expenditures				
Employee Wages and Benefits	518,670	550,941	549,132	577,543
Materials and Supplies	94,607	86,360	52,580	99,374
Operating Expenditures	376,146	195,128	239,735	198,247
Principal on Bonds	0	190,000	190,000	195,000
Bond Interest Payment	282,626	258,213	258,213	252,038
Cost of Issuance	0	0	0	0
Trustee Fees	1,800	1,800	1,800	1,800
Total Operating Expenditures	1,273,849	1,282,442	1,291,460	1,324,002
Project Expenditures				
Capital Replacement Reserve	0	19,980	0	0
Golf Shop Remodel	0	100,000	100,000	0
Total Project Expenditures	0	119,980	100,000	0
Transfers Out				
Transfer to Risk Management	640	469	469	469
Transfer to Capital Lease	0	0	0	0
Contribution to Fund Balance	1,052,289	1,371	2,373	0
Total Transfers Out	1,052,929	1,840	2,842	469
Total Expenditures	2,326,778	1,404,262	1,394,302	1,324,471

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.



South Jordan Memorial Park

Cemetery

Revenues	Actual Expenditures FY 07-08	Amended Budget FY 08-09	Estimated Actual FY 08-09	Proposed Budget FY 09-10
Revenues				
Perpetual Care Revenue	\$17,157	\$8,000	\$8,000	\$8,000
Investment Earnings	21,037	0	0	0
Total Revenues	38,194	8,000	8,000	8,000
Transfer From Other Funds				
Total Revenues and Transfers	38,194	8,000	8,000	8,000
Operating Expenditures				
Project Expenditures				
Transfers Out				
Transfer to General Fund	21,037	8,000	8,000	8,000
Contribution to Fund Balance	17,157	0	0	0
Total Transfers Out	38,194	8,000	8,000	8,000
Total Expenditures	38,194	8,000	8,000	8,000

Notes Cemetery Fund

No significant changes.

Capital Budget

Capital Budget Summary
5-Year Capital Planning Map
Fund and Activity Descriptions
Budget Detail

THE CITY OF SOUTH JORDAN * STATE OF UTAH

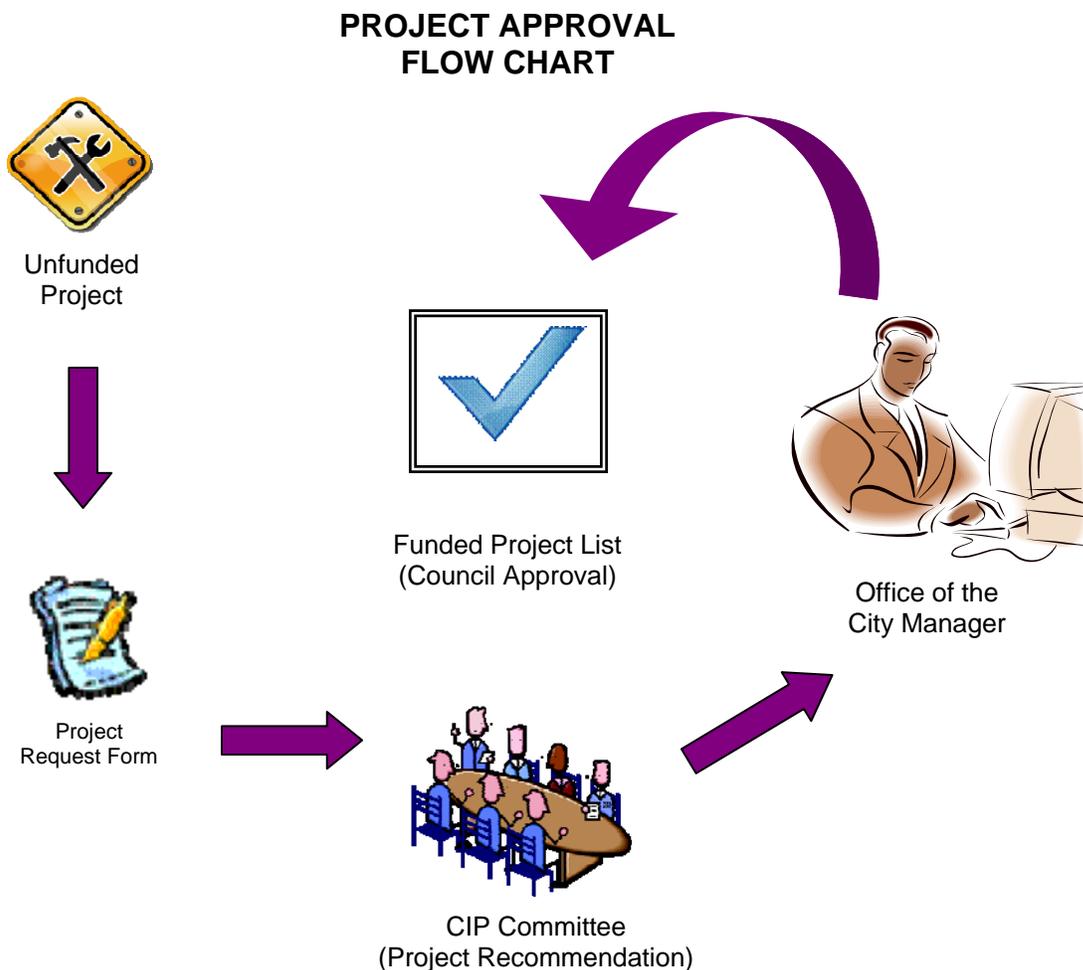
A photograph of a paved path winding through a wooded area with trees in autumn colors, framed by a large blue arch. The path is dark asphalt and curves to the right. The trees are mostly bare or have sparse, brownish leaves. The sky is blue with some light clouds. The arch is a dark blue color with a thin white border.

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CAPITAL BUDGET

The FY 2009-2010 budget includes \$283,000 for capital equipment expenditures and \$545,000 for capital project expenditures. Capital expenditures have a minimal impact on the operating budget. This is due to the City's Key Management Practices, which state that all capital projects planned and budgeted for in any given fiscal year will have funding identified and proven to be available. In most cases, only funds collected in prior fiscal years will be utilized. Furthermore, the City maintains a revenue stabilization reserve at a level equal to 18% of the General Fund budgeted revenues. Funds in excess of 18% may be retained if they are earmarked for specific future capital projects.

For the most part, the City practices a pay-as-you-go approach which will fund projects as funding becomes available. A list of capital equipment is shown on page 99 and a list of capital projects by priority is included on page 100. Projects are prioritized based on availability of funds, timing per respective master plans, and coordination within and amongst City departments and also with outside utility companies. Projects on this list that are unfunded will be approved once funding has been identified through the Project Approval Process. A flow chart of the process is demonstrated below.



Capital Policies

The City's capital policies are consistent with the City's Key Management practices. These practices emphasize a conservative pay-as-you-go approach to construction projects where possible. A philosophy that "funding determines projects" rather than "project determines funding" should be maintained. Also, when applicable, projects should be funded with available impact fee revenues before considering general revenues. This policy applies to all City capital projects which generally exceed \$15,000 in total. All Capital Projects will be prioritized as either funded or unfunded.

Capital Planning Process

The City’s capital planning process begins with a Committee consisting of representatives from all departments. This committee determines the timing, sequence, and locations of capital projects, as well as coordinates projects within the City and with outside utility companies. It is this committee that identifies and recommends specific projects, priorities, and estimated costs for capital projects within their jurisdiction for the 5-year plan. Projects listed on the 5-year plan are guided by various development plans and policies established by the City Council and City Administration. A detail of the plan development is included in the Capital Policy and Procedures Guide.

Below is a schedule of the planning process:

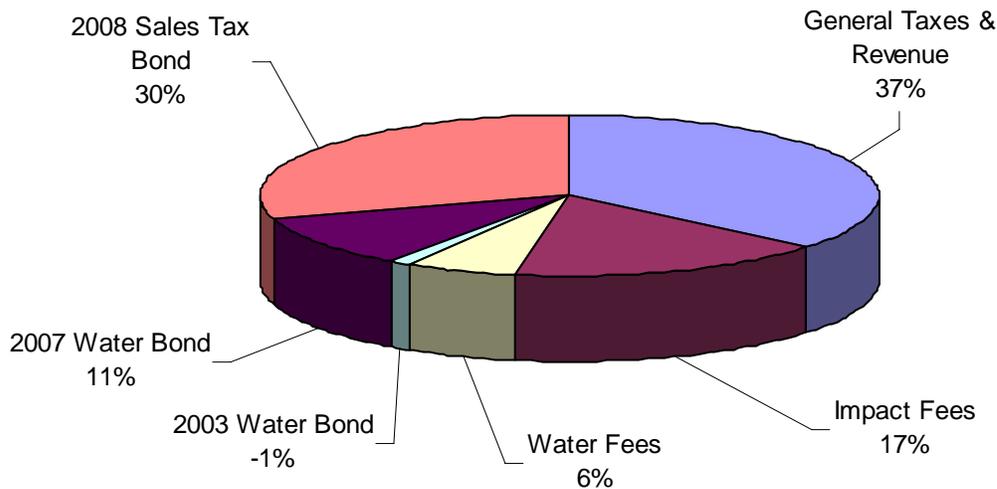
**FY 2009-2010
CIP Planning Calendar**

Responsible Party	Jul-08	Sep-08	Oct-08	Nov-08	Dec-08	Jan-09		Feb-09	Mar-09	
	7/23	9/17	10/22	11/19	12/17	1/7	1/28	2/11	3/4	
CIP Committee	■ Current Year CIP List (2-Year)									
Jeremy Nielson	■ Road Projects (5-									
Jeremy Nielson	■ Storm Drain / Water Projects (5-Year Lists)									
Don Tingey	■ Parks Projects (5-Year List)									
Aaron Sisson Jason Rasmussen CIP Committee	■ Facilities / Street Lighting / Police & Fire / Other General CIP Projects & Expenditures (5-Year Lists)									
CIP Committee	■ Project									
CIP Committee	■ Outside Utility Coordination									
CIP Committee	■ Review 5-Year Draft Plan									
CIP Committee Office of City Manager	■ CIP Workshop: Review/Approve 5-Year Plan; Determine FY08-09 Projects (2-Year Duration)									

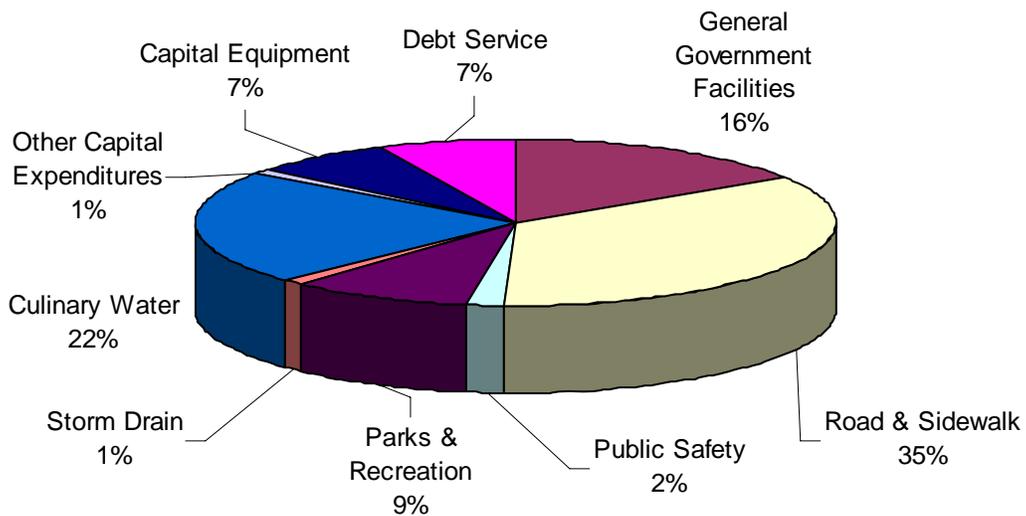
Capital History

FY 2008-2009 amended budget includes \$23,975,334 for capital expenditures. Of the budget expenditures, an estimated \$5.5 million will carry over to FY 2009-2010 during the mid-year amended budget adoption. The chart below summarizes the various funding sources and uses of the capital budget for the past year.

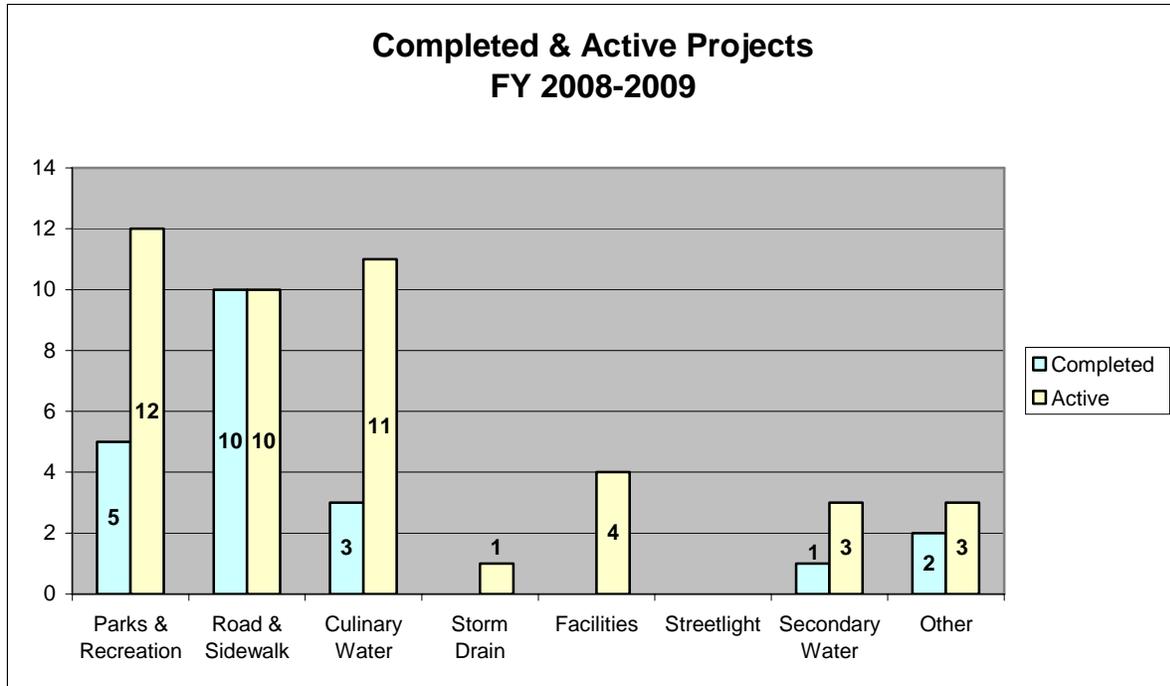
Funding Sources - \$23,975,334



Funding Uses - \$23,975,334



Below is a graph that shows the status of projects that are active and that have been completed during FY 2008-2009. Below the graph is a discussion of some of the relatively larger capital projects in the City.



Municipal Services Building. This is a 50,000 sq. ft. building that houses several types of operations. Some of these operations include facilities administration, parks administration, public works administration, water maintenance, street maintenance, storm drain maintenance, and fleet and vehicle maintenance. The total cost for this project is approximately \$7,400,000.

Water Bond Projects. The City is nearing the completion of spending a \$6,000,000 bond for several culinary water projects throughout the City. Most of the bond was allocated to seven (7) large projects, consisting of major water lines and tanks.

104th South Betterments. This project entails the following work along 10400 South: burying utilities that are currently overhead, installing three waterlines, upsizing storm drain lines, installing a four-foot precast wall, furnishing streetlights, and painting signal poles, mast arms, and sign poles. The total cost for this project is approximately \$2,857,400.

2008 Sales Tax Bond. The City has allocated a \$7,300,000 sales tax bond toward nineteen (19) road-related projects. Of the projects that have already gone out to bid, some bids came in less than the estimated cost. The City is planning on applying cost-savings toward future road projects.

**Funded
Capital Equipment List
FY 2009 - 2010**

GENERAL FUND								
REPLACEMENT								
PRIORITY	POINTS	ID #	YEAR	MAKE	MODEL	MILEAGE/ HOURS	DEPARTMENT	COST
1	23	4684	2004	FORD	EXPEDITION	74000.00	POLICE	\$45,000.00
2	23	2433	2002	CHEVY	S10 (Replace with F350)	62500.00	STREETS	\$32,000.00
3	18	2147	2002	CHEVY	S10	35000.00	PARKS	\$21,000.00
4	21	2146	2002	CHEVY	S10	47500.00	PARKS	\$21,000.00
5	23	3112	2003	CHEVY	S10	53800.00	PARKS	\$21,000.00
6	22	3440	2003	FORD	F350 DUMP WITH PLOW	45500.00	STREETS	\$62,000.00
7	18	3113	2003	CHEVY		44700.00	PARKS	\$21,000.00
							TOTAL	\$223,000.00
ADDITIONS								

TOTAL ADDITIONS	\$0.00
TOTAL REPLACEMENT	\$223,000.00
FIRE TRUCK LEASE PAYMENT	\$100,320.00
HEAVY RESCUE LEASE PAYMENT	\$67,873.00
TOTAL	\$391,193.00

ENTERPRISE FUNDS								
WATER DEPARTMENT								
PRIORITY	POINTS	ID #	YEAR	MAKE	MODEL	MILEAGE/ HOURS	DEPARTMENT	COST
1	27	3544	2003	CHEVY	S10	78500.00	WATER	\$21,000.00
2	20	2519	2002	CHEVY	S10	52100.00	WATER	\$21,000.00
ADDITIONS								

TOTAL ADDITIONS	\$0.00
TOTAL REPLACEMENT	\$42,000.00
TOTAL	\$42,000.00

Funded Capital Project Priorities

FY 2009 - 2010

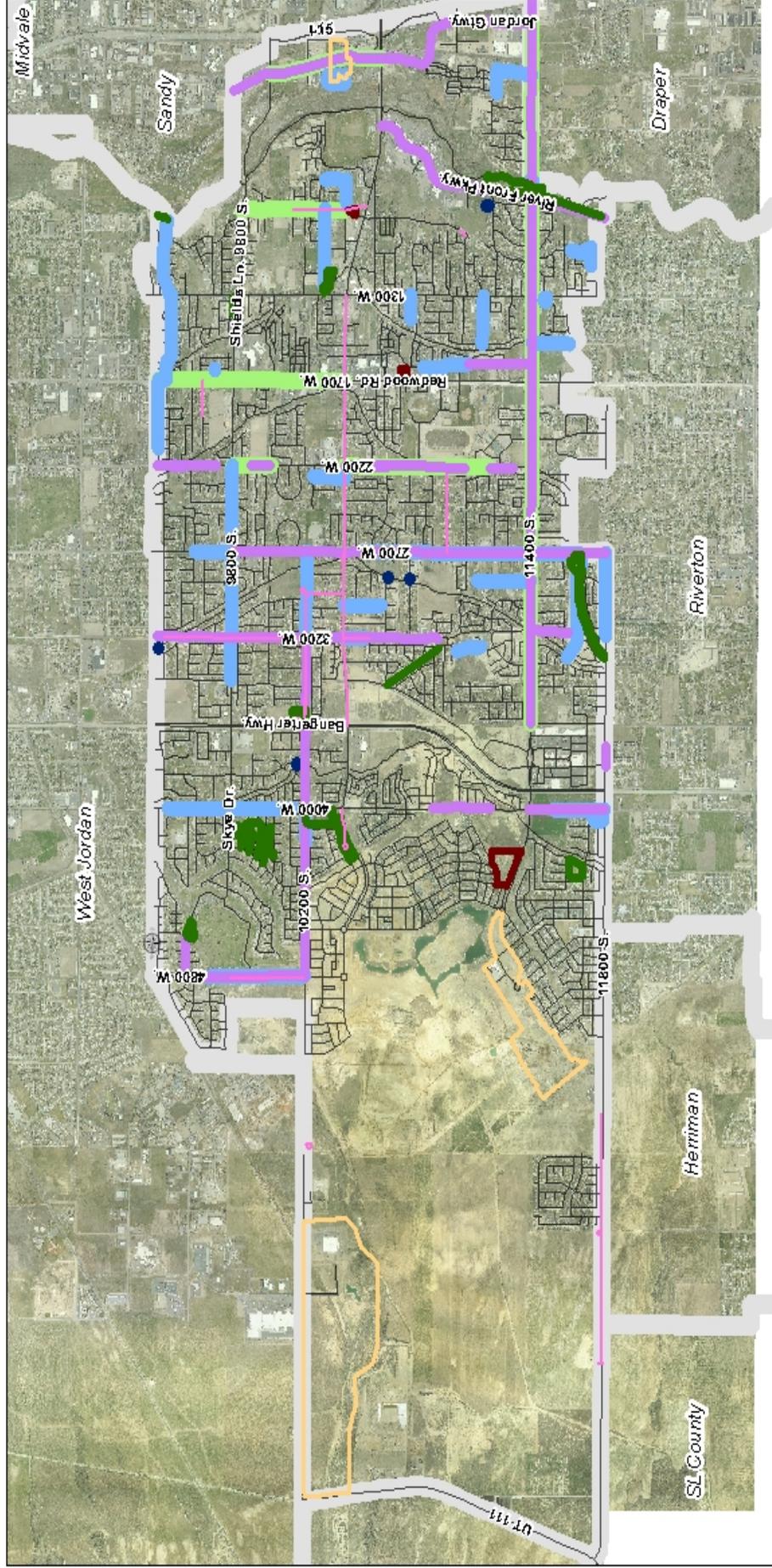
Project Name	Project Description	Estimated Costs
118th South Precast Wall	This project includes installing a 6-foot precast wall along the South side of 11800 South the length of the San Tropez project in the District.	\$ 90,000.00
Riverfront Parkway - Trailhead	This project is located at 10995 S. Riverfront Parkway and includes parking lot and landscape improvements at the trailhead. The project is to be completed in conjunction with South Valley Sewer.	\$ 335,000.00
Jordan River Trail - North	This project is located along Jordan River from 9400 South to the Sandy City border. This project completes trail construction with a bridge and trail connection to Sandy City.	\$ 50,000.00
Fire Station 61 Parking Lot	Fire Station 61 is located at 10758 South Redwood Road. This project entails replacing the current parking lot with a more durable base to handle movement of large vehicles over time, such as ladder trucks. The current parking lot is in poor condition due to wear over time.	\$ 70,000.00
Total Funded Capital Projects		\$ 545,000.00

Unfunded Capital Project Priorities FY 2009 - 2010

Priority	Project Name	Estimated Costs	
Road & Sidewalks			
1	2200 West - Phase 1	\$	1,051,614.00
2	4800 West - Major Collector	\$	4,913,245.00
3	Piece-mill Widening with Development	\$	100,000.00
Total Road & Sidewalks		\$	6,064,859.00
Street Lighting			
1	114th South Betterments	\$	360,000.00
2	Redwood Road	\$	44,550.00
3	Jordan Gateway	\$	44,550.00
Total Street Lighting		\$	449,100.00
Storm Drain			
1	M-B Pipeline 5	\$	175,659.00
2	J-G Sheet Flow	\$	103,009.00
3	M-B Pipeline 7	\$	100,000.00
4	M-B Pipeline 4	\$	176,487.00
5	J-E Proposed Detention Basin	\$	152,192.00
6	M-E Proposed Detention Basin	\$	521,623.00
Total Storm Drain		\$	1,228,970.00
Culinary Water			
1	30-inch Waterline - ID 1	\$	383,538.00
2	Tank 2 - ID 5	\$	5,311,680.00
3	Install Scada - ID D	\$	384,000.00
4	Retrofit PRVs - ID 32	\$	80,000.00
5	8-inch Diameter Pipe - ID 25	\$	21,000.00
6	Replace 6-inch pipe - ID 28	\$	151,200.00
7	Replace 6-inch pipe - ID 31	\$	270,200.00
8	Replace 6-inch pipe - ID 26	\$	215,600.00
9	Replace 6-inch pipe - ID 24	\$	296,800.00
10	Replace 12-inch pipe - ID 22	\$	432,600.00
Total Culinary Water		\$	7,546,618.00
Secondary Water			
1	Utah Lake Canal - Weir Screen	\$	15,000.00
2	Water Bridge Replacement	\$	50,000.00
Total Secondary Water		\$	65,000.00
Parks & Recreation			
1	Glenmoore Park & Trailhead Amenities - Phase 2	\$	165,000.00
2	Entry Park Feature	\$	20,000.00
3	Country Crossing Park Improvements	\$	100,000.00
Total Parks & Recreation		\$	285,000.00
Total Unfunded Capital Projects		\$	15,639,547.00

South Jordan 5-Year CIP Map

-  Culinary Water
-  Economic Development
-  Facilities
-  Parks & Recreation
-  Roads & Sidewalks
-  Secondary Water
-  Storm Drain
-  Streetlight



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.



Oquirrh Shadows Park

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	Actual Expenditures FY 07-08	Amended Budget FY 08-09	Estimated Actual FY 08-09	Proposed Budget FY 09-10
Revenues				
Parks Impact Fees	\$1,079,209	\$0	\$0	\$0
Storm Drain Impact Fees	225,495	0	0	0
Road Impact Fees	878,081	98,818	98,818	0
Police Impact Fees	162,496	0	0	0
Fire Impact Fees	118,508	0	0	0
Loan Proceeds	0	8,331,708	8,331,708	0
Capital Contributions	0	0	0	0
UDOT Reimbursement	100,558	0	0	0
Investment Earnings	410,753	0	0	0
Rental Income	0	0	0	0
Miscellaneous Revenue	1,398,828	349,371	349,371	0
Total Revenues	4,373,928	8,779,897	8,779,897	0
Transfer From Other Funds				
Transfer from General Fund	955,400	145,123	145,123	70,000
Transfer from RDA	53,500	0	0	0
Transfer from Parkway Care	0	125,000	780,000	0
Transfer from Glenmoor	0	665	665	0
Transfer from Secondary Water	153,639	0	0	0
Transfer from Water Operations	810,176	0	0	0
Transfer from Water CIP	972,385	0	0	0
Transfer from Sanitation	164,720	0	0	0
Transfer from Recycling	28,162	0	0	0
General CIP and Impact Fee Reserves	5,901,784	7,200,505	7,200,505	1,036,150
Total Trans From Other Funds	9,039,766	7,471,293	8,126,293	1,106,150
Total Revenues and Transfers	13,413,694	16,251,190	16,906,190	1,106,150
Operating Expenditures				
Cost of Issuance	0	156,458	156,458	0
Total Operating Expenditures	0	156,458	156,458	0
Project Expenditures (By Funding Source)				
General Projects	5,896,898	2,660,376	2,660,376	160,000
Parks Projects	389,663	119,574	119,574	385,000
Road Projects	934,262	784,844	1,439,844	0
Storm Drain Projects	475,379	265,947	265,947	0
Public Safety Projects	196,945	465,855	465,855	0
Municipal Services Building	3,482,471	2,937,637	2,937,637	0
08 Sales Tax Bond Projects	0	7,300,000	7,300,000	0
Total Project Expenditures	11,375,618	14,534,233	15,189,233	545,000
Transfers Out				
Transfer to General Debt Service Fund	967,435	634,584	634,584	561,150
Transfer to Cap Equipment	70,641	0	0	0
Transfer to Mulligans	1,000,000	100,000	100,000	0
Transfer to Fitness Center	0	0	0	0
Contribution to Fund Balance	0	825,915	825,915	0
Total Transfers Out	2,038,076	1,560,499	1,560,499	561,150
Total Expenditures	13,413,694	16,251,190	16,906,190	1,106,150

Notes to Capital Projects Fund

Capital Expenditures - Budgeted for a few projects as outlined in the 5-year Capital Plan. Other Projects will be budgeted as funding becomes available.

Capital Equipment

Revenues	Actual Expenditures FY 07-08	Amended Budget FY 08-09	Estimated Actual FY 08-09	Proposed Budget FY 09-10
Revenues				
Donation	\$25,000	\$130,000	\$130,000	\$0
Capital Lease Proceeds	610,000	0	0	0
Other Miscellaneous	100,000	0	0	0
Sale of Property	76,375	0	0	0
Total Revenues	811,375	130,000	130,000	0
Transfer From Other Funds				
Transfer from General Fund	2,092,465	807,941	807,941	375,017
Transfer from RDA	26,000	0	0	0
Transfer from Storm Drain	0	0	0	0
Transfer from CIP General	70,641	0	0	0
Transfer from Cap Equipment	0	0	0	0
Transfer from Cap Equip Loan Fund	0	0	0	0
Transfer from Water Operations	0	0	0	0
Transfer from Mulligans	0	0	0	0
Use of Reserves (Available from the sale of '07 Equipment)	0	0	0	0
Use of Fund Balance	0	1,294,181	1,294,181	76,375
Total Trans From Other Funds	2,189,106	2,102,122	2,102,122	451,392
Total Revenues and Transfers	3,000,481	2,232,122	2,232,122	451,392
Operating Expenditures				
Project Expenditures				
Computer Software & Equipment	88,734	159,177	159,177	60,000
Electronic Filing Systems	0	0	0	0
Parks & Recreation Equipment	18,950	0	0	0
General Fund Equipment	0	0	0	0
Public Safety Equipment	602,843	336,587	336,587	0
Municipal Services Equipment	20,476	0	0	0
Fleet Equipment	684,455	882,000	882,000	223,000
Total Project Expenditures	1,415,458	1,377,764	1,377,764	283,000
Transfers Out				
Transfer to General Debt Service Fund	868,761	854,358	854,358	168,392
Transfer to Debt Service for Fleet	0	0	0	0
Transfer to Cap Equipment	0	0	0	0
Transfer to Secondary Water	0	0	0	0
Transfer to Sanitation	0	0	0	0
Transfer to Mulligans	0	0	0	0
Transfer to Water Cap Equipment	0	0	0	0
Contribution to Fund Balance	716,262	0	0	0
Total Transfers Out	1,585,023	854,358	854,358	168,392
Total Expenditures	3,000,481	2,232,122	2,232,122	451,392
	0			

Notes to Capital Equipment Fund

Capital Equipment Expenditures - Adjusted support for fleet and technology expenditures per current economic conditions.

Fleet Equipment

Revenues	Actual Expenditures FY 07-08	Amended Budget FY 08-09	Estimated Actual FY 08-09	Proposed Budget FY 09-10
Funding Source				
Water Revenues	\$0	\$308,000	\$308,000	\$42,000
Storm Drain Revenues	0	0	0	0
Sanitation Revenues	0	170,000	170,000	0
Transfer from General Fund (Dedicated Property Tax)	0	622,683	622,683	315,017
Use of Capital Equipment Reserves (Available from the sale of '07 Equipment)	0	\$94,309	\$94,309	0
Use of Capital Equipment Reserves (Fleet Replacement Plan)	0	333,201	333,201	76,375
Total Trans From Other Funds	0	1,528,193	1,528,193	433,392
Total Revenues and Transfers	0	1,528,193	1,528,193	433,392
Fleet Expenditures				
General Fund	0	882,000	882,000	223,000
Lease Payments	0	168,193	168,193	168,392
Water Fund	0	308,000	308,000	42,000
Storm Drain Fund	0	0	0	0
Sanitation	0	170,000	170,000	0
Total Fleet Expenditures	0	1,528,193	1,528,193	433,392
Total Transfers Out	0	0	0	0
Total Expenditures	0	1,528,193	1,528,193	433,392

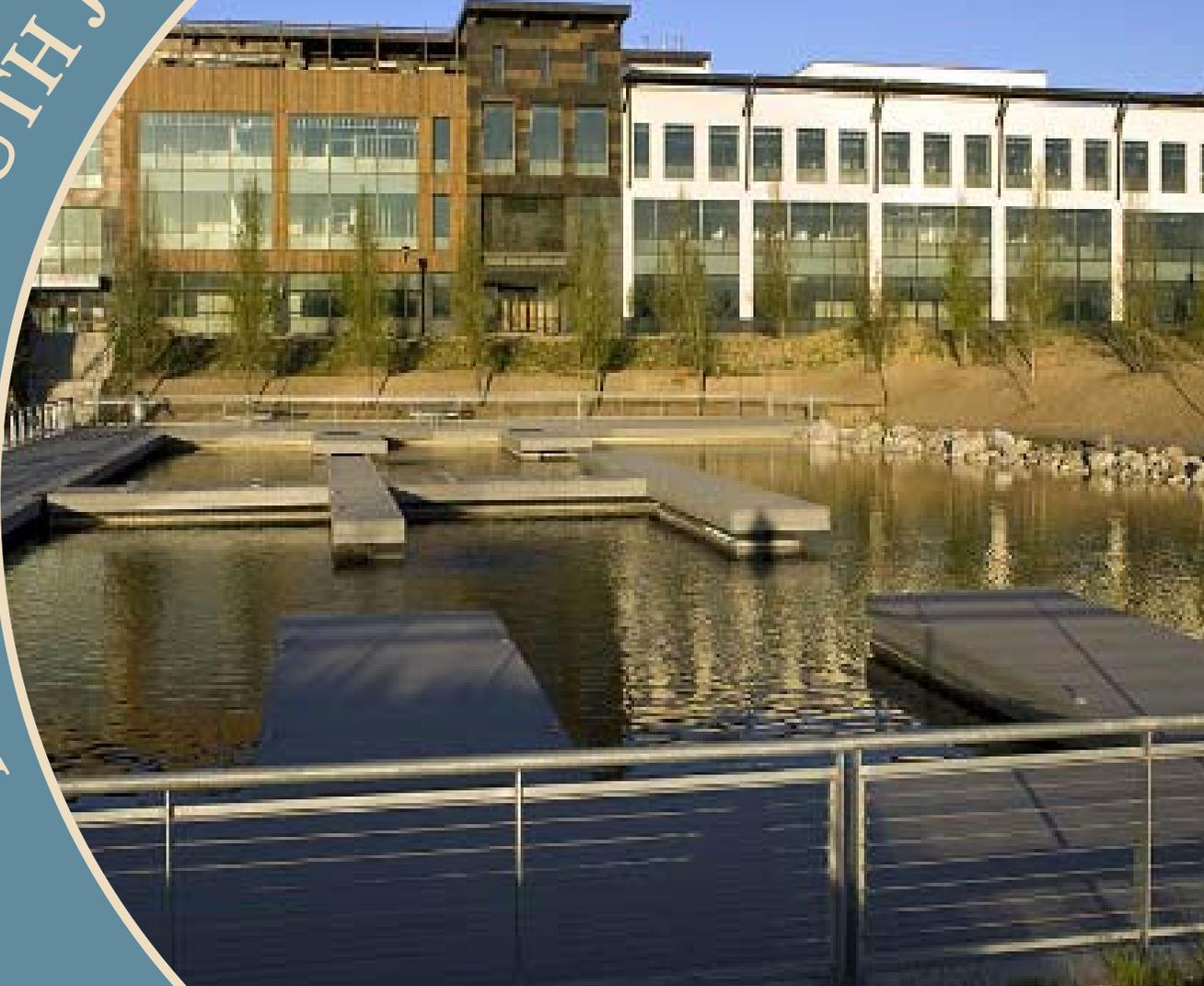
Notes to Fleet Equipment

This worksheet is a summary of fleet purchases for FY09-10. The amounts on this worksheet summarize fleet-related expenditures from other worksheets of the FY09-10 annual budget.

Strategic Planning

2025 Plan Summary
3-Year Budget

THE CITY OF SOUTH JORDAN * STATE OF UTAH



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2025 PLAN SUMMARY

In an effort to examine the future financial health of South Jordan City, staff has created a fiscal model to project revenues and expenditures through FY 2024-2025. By looking to the future, appropriate foundations can be laid now to ensure financial security in the generation to come.

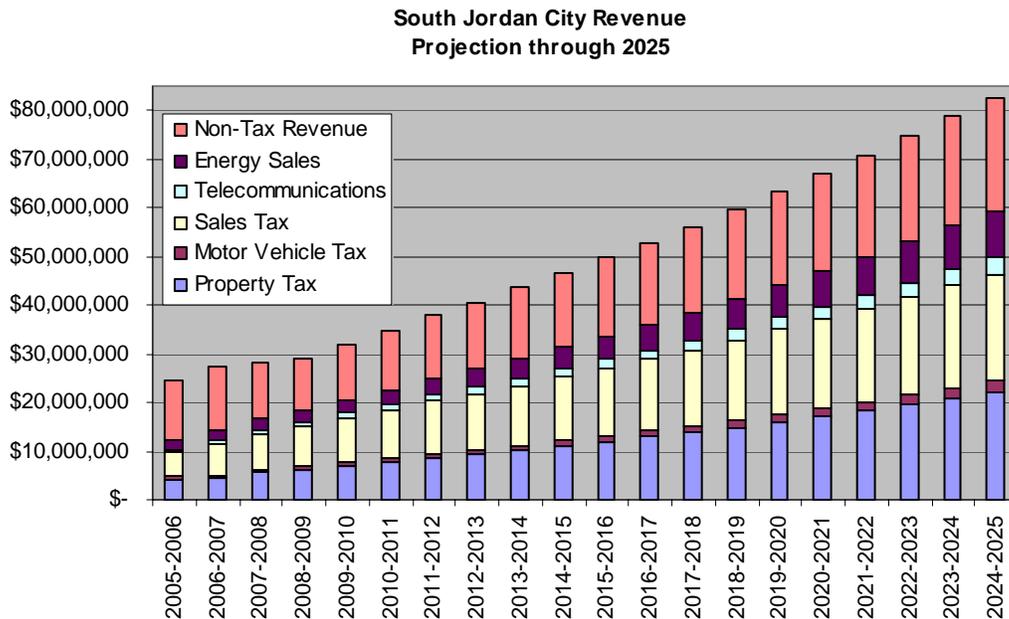
The model examines both revenues and expenditures:

- 1) **Revenues.** By projecting reasonable tax revenues, the model determines what level of budget is realistic. To do this, the model makes two important assumptions. (1) It assumes equal reliance on both property and sales taxes. Because sales tax is a volatile revenue source that rises and falls with changes in the economy, it is unwise to rely too heavily on it. Instead, a stable budget should rely on similar portions of property and sales taxes. (2) The model also assumes that as the City grows closer to build-out, more revenue will come from taxes and less will come from building-related fees.
- 2) **Expenditures.** The model projects increases in expenditures using current trends and focuses on three major categories: salaries & wages, benefits, and operating expenditures. It does not predict the additional employees by position, but rather utilizes a percentage increase based on historical trends, expected population growth, and projected increases in the cost of employee benefits.

Both revenues and expenditures were analyzed to make them as realistic as possible. The final results of the model not only represent the expenditure increases required to provide services in a growing city, but also reflect conservative spending of revenues that can be collected.

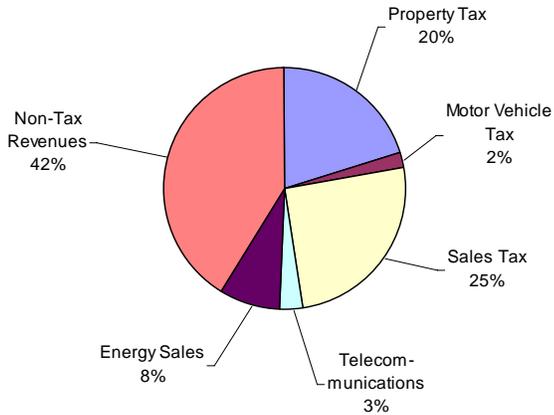
Revenue Sources

The graph below depicts the City’s major revenue sources and their predicted contribution to the overall budget during the next 20 years. Because South Jordan is currently in a high growth stage, many of the City’s revenues come from building permits and other related fees. As the City’s growth slows, building-related revenues will decline, causing the overall distribution to even out.

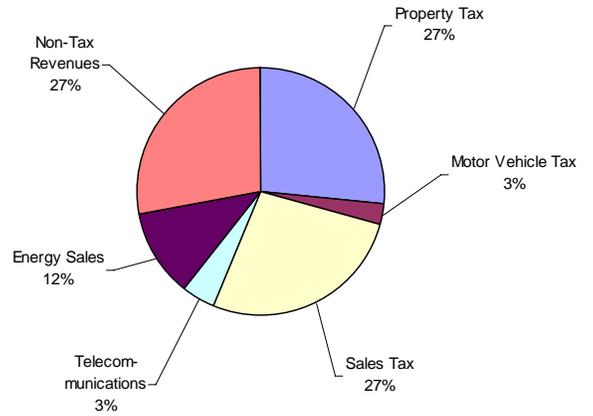


Whereas non-tax revenues currently represent 42 percent of all revenues, the pie chart shows that in 2025, non-tax contributions should drop to 27 percent. The distribution shown in 2025 is financially stable because undue reliance is not given to any single revenue source.

FY 2007-2008 Revenues by Source



FY 2024-2025 Revenues by Source



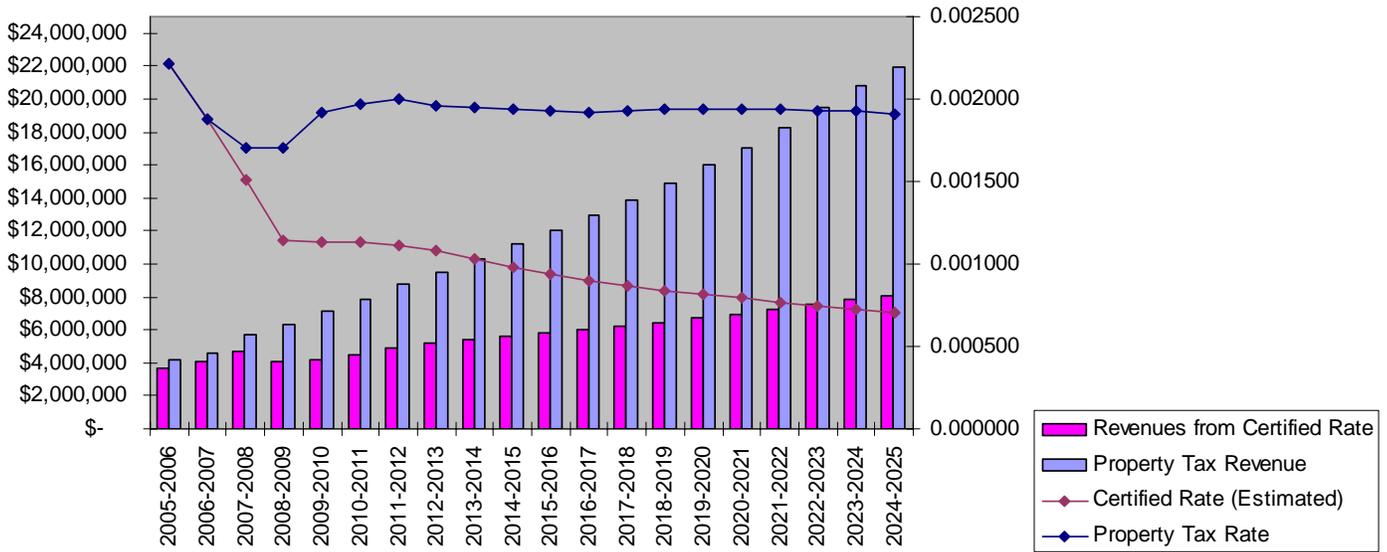
Property Tax

After the model has forecasted City revenues, it performs a check to make sure the property tax rate is reasonable. The table below shows the revenues needed each year, the expected value of the taxable property, and the tax rate that would be required to reach the revenue goals.

	Needed Revenue from Property Tax	Property Valuation	Population Growth	Annual Appreciation	Tax Rate to Meet Revenue Needs
2005-2006	\$ 4,224,866	\$ 1,652,435,153	8.8%	24.4%	0.002211
2006-2007	\$ 4,553,409	\$ 2,200,864,340	8.3%	24.9%	0.001874
2007-2008	\$ 5,720,159	\$ 3,092,552,359	15.2%	32.3%	0.001507
2008-2009	\$ 6,333,401	\$ 3,582,025,024	4.0%	0.6%	0.001139
2009-2010	\$ 7,140,798	\$ 3,725,306,025	6.0%	0.0%	0.001132
2010-2011	\$ 7,895,300	\$ 4,004,703,977	6.0%	1.5%	0.001132
2020-2021	\$ 17,077,339	\$ 8,801,476,087	4.0%	3.0%	0.000791
2021-2022	\$ 18,240,852	\$ 9,417,579,413	4.0%	3.0%	0.000768
2022-2023	\$ 19,481,064	\$ 10,076,809,972	4.0%	3.0%	0.000746
2023-2024	\$ 20,804,911	\$ 10,782,186,670	4.0%	3.0%	0.000724
2024-2025	\$ 21,970,223	\$ 11,536,939,737	4.0%	3.0%	0.000703

By slowly decreasing the tax rate over time, the necessary property tax revenues will be preserved and the proper distribution of revenue from the various sources will be maintained. Note on the property tax chart on the following page, that there was a significant drop in the property tax rate during FY 2006-2007. This is due to the dramatic change in the certified property tax rate, which does not effectively account for the increased cost of services in a high-growth community. In order to proactively shape South Jordan’s financial future, it may be necessary to set the tax rate needed to promote long-term stability rather than accepting the trends produced by the certified rate.

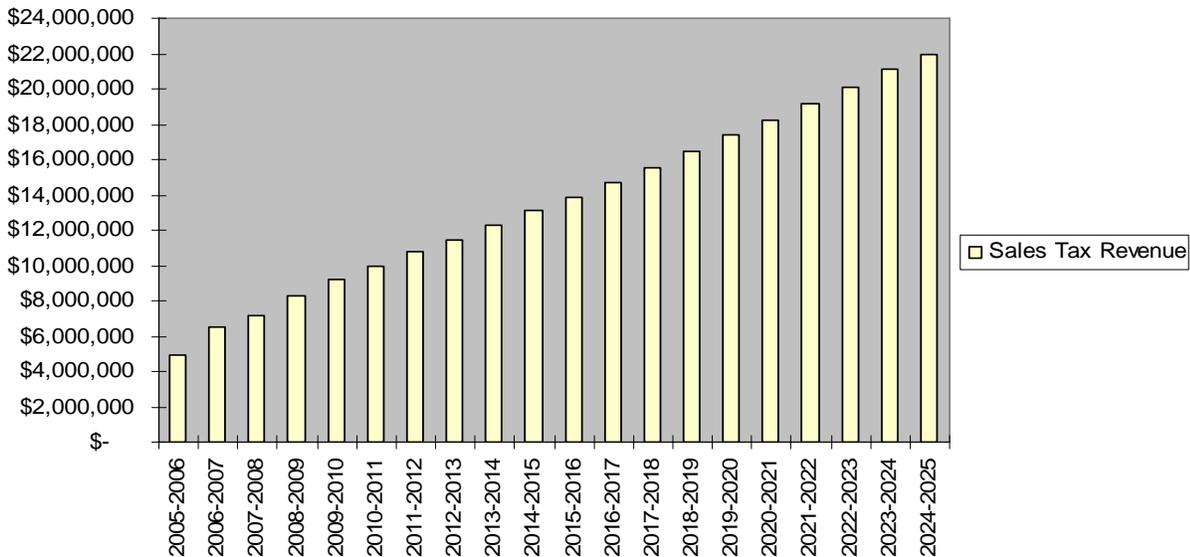
Property Tax Projections



Sales Tax

South Jordan City has experienced strong economic development in the last five years which has helped secure a healthy sales tax base. This, in combination with a strong Utah economy, has produced a positive outlook for this side of South Jordan’s financial equation. An “Absorption Model” is currently underway in the City to help project how land will be developed (“absorbed”) over the next 30 years. This will help ensure that a financially viable balance of commercial and residential properties can be maintained.

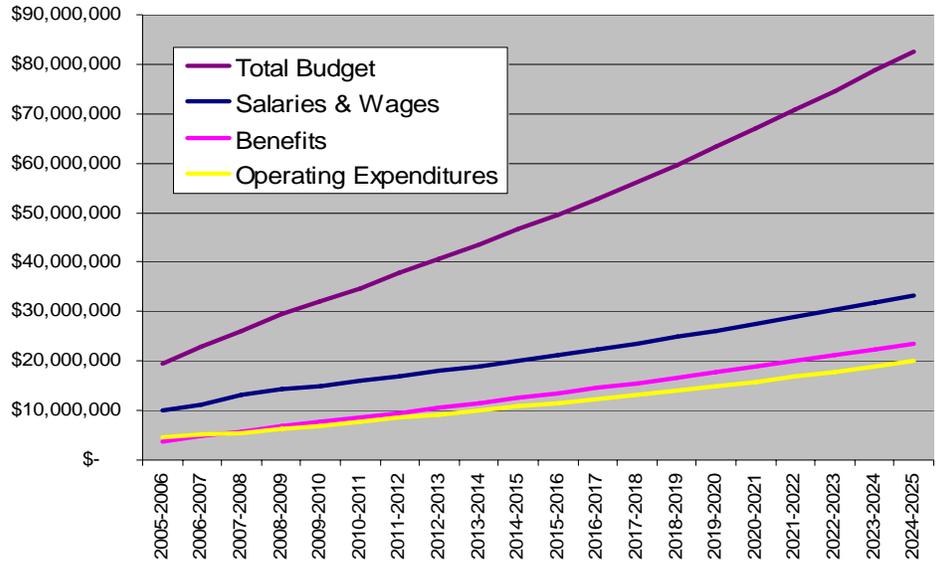
Sales Tax Projections



Expenditure Projections

The second part of the model projects City expenditures. The graph to the right illustrates the expected growth in salaries & wages, employee benefits, and operating expenses. These expenses fall within the expected revenues and balance in FY 2024-2025. Some of the assumptions used in these forecasts are listed in the chart below.

City-Wide 2025 Projections



Expenditure Assumptions

- Salaries increase by 4% per year (2% COLA and 2% merit).
- City staff and operations growth will mimic the City’s population growth, but at a fraction of the rate.
- Inflation is set at 2.49% (based on a 20-year state average).
- Healthcare and benefits will increase according to recent trends.

In the model, a “77/23 Rule” was used to help measure the financial health of the City. This best practice rule suggests that 77 percent of expenditures should be for personnel and 23 percent should be dedicated to operations. The model indicates that personnel will be on target at 77 percent in 2009 and then drop down to 74 percent by 2025. Note that this rule applies to the City as a whole and the percentages of individual departments will vary. For example, Public Safety will spend more than 77 percent on personnel and Information Systems will spend much less.

Another tool that will help verify the validity of the projections in the 2025 Model will be the 5-Year Staffing Plan. This plan is currently in progress and will provide a comprehensive view of the staffing requests by each department over the next 5 years. Once complete, it can be compared against the personnel cost projections of the 2025 Model.

Overall, South Jordan City is on track to have a healthy and stable financial future. The General Fund budget is predicted to be just over \$82 million in 2025. For comparison, Sandy and West Valley City will have budgets of \$80 million and \$123 million, respectively, if they keep up with inflation and grow at a very conservative 1% each year. This benchmarking indicates that in 2025, South Jordan will use a smaller budget to provide necessary city services. South Jordan is working hard to provide financial management that its citizens can be proud of.

South Jordan City 2025 Budget Projection:	
\$ 59,057,344	Personnel
\$ 17,640,505	Operating Expenditures
\$ 4,123,540	5% For the Unexpected
\$ 1,649,416	2% For Debt/CIP
\$ 82,470,805	Total Budget in 2025

South Jordan City

3 Year Budget Forecast

FY 2010, 2011, 2012



SOUTH JORDAN
U T A H

General Fund Summary

	Proposed Budget FY 09-10	Forecast Budget FY 10-11	Forecast Budget FY 11-12
REVENUES			
Sales Taxes	\$8,201,239	\$8,365,264	\$8,532,569
Property Taxes	6,504,055	\$6,634,136	\$6,766,819
Franchise Taxes	3,530,096	\$3,671,300	\$3,818,152
Motor Vehicle Fees	546,032	\$546,032	\$546,032
Class C Road Funds	1,586,547	\$1,618,278	\$1,650,643
Intergovernmental Revenues	182,105	\$182,105	\$182,105
Licenses & Permits	2,053,606	\$2,053,606	\$2,053,606
Administration Fees	2,505,917	\$2,656,272	2,880,834
Charges for Services	2,619,406	\$2,619,406	\$2,619,406
Fines and Forfeitures	1,100,000	\$1,078,431	\$1,057,286
Investment Earnings	279,682	\$279,682	\$279,682
Miscellaneous Revenue	49,725	\$49,725	\$49,725
Total General Fund Revenue	29,158,410	29,754,237	30,436,859
TRANSFERS IN AND USE OF FUND BALANCE			
Transfers In	8,000	8,000	8,000
Use of Fund Balance	0	0	0
Total Transfers In and Use of Fund Balance	8,000	8,000	8,000
Total Rev, Trans in, and Use of Fund Balance	29,166,410	29,762,237	30,444,859
EXPENDITURES			
Wages and Benefits	20,578,230	21,286,188	22,019,072
Materials and Supplies	1,081,054	1,116,637	1,153,321
Operating Expenditures	4,198,738	3,900,188	3,986,858
Total General Fund Expenditures	25,858,022	26,303,013	27,159,252
TRANSFERS OUT AND CONTRIBUTION TO FUND BALANCE			
Transfers Out	3,284,656	3,459,224	3,285,607
Contribution to Fund Balance	23,732	0	0
Total Transfers Out and Contribution to Fund Balance	3,308,388	3,459,224	3,285,607
Total Exp, Trans Out, and Cont to Fund Balance	29,166,410	29,762,237	30,444,859

General Fund All Departments

	Proposed Budget FY 09-10	Forecast Budget FY 10-11	Forecast Budget FY 11-12
<u>Business Services</u>			
Business Services Admin			
Wages and Benefits	219,792	226,871	234,317
Materials and Supplies	1,850	1,906	1,963
Operating Expenditures	6,540	6,736	6,938
Total Business Services Admin	228,182	235,513	243,218
Information Center			
Wages and Benefits	381,591	396,777	412,958
Materials and Supplies	5,000	5,150	5,305
Operating Expenditures	1,200	1,236	1,273
Total Information Center	387,791	403,163	419,536
Information Services			
Wages and Benefits	472,570	491,572	511,859
Materials and Supplies	17,400	17,922	18,460
Operating Expenditures	385,725	397,297	409,216
Total Information Services	875,695	906,791	939,535
Neighborhood Services			
Wages and Benefits	60,173	62,089	64,106
Materials and Supplies	24,706	25,447	26,211
Operating Expenditures	1,570	1,617	1,666
Total Neighborhood Services	86,449	89,153	91,982
Seniors			
Wages and Benefits	204,555	212,142	219,036
Materials and Supplies	15,250	8,800	9,050
Operating Expenditures	32,800	33,784	34,798
Total Seniors	252,605	254,726	262,884
<u>Community Development</u>			
Comm Dev Admin			
Wages and Benefits	119,521	123,572	127,855
Materials and Supplies	4,075	4,197	4,323
Operating Expenditures	1,964	2,023	2,084
Total Comm Dev	125,560	129,792	134,262
Building			
Wages and Benefits	687,372	713,557	741,414
Materials and Supplies	13,375	13,776	14,190
Operating Expenditures	16,821	16,400	16,892
Total Building	717,568	743,733	772,496
Planning			
Wages and Benefits	336,349	349,289	353,055
Materials and Supplies	8,395	8,647	8,906
Operating Expenditures	8,005	8,030	8,271
Total Planning	352,749	365,966	370,232

General Fund All Departments

	Proposed Budget FY 09-10	Forecast Budget FY 10-11	Forecast Budget FY 11-12
<u>Economic Development</u>			
Economic Development			
Wages and Benefits	123,088	127,311	131,772
Materials and Supplies	9,600	9,925	10,223
Other Expenditures	4,550	4,670	4,800
Total Economic Development	137,238	141,906	146,795
<u>Emergency Management</u>			
Emergency Management			
Wages and Benefits	167,979	173,713	179,772
Materials and Supplies	12,427	12,800	13,184
Operating Expenditures	2,070	2,132	2,196
Total Emergency Management	182,476	188,645	195,152
<u>Engineering</u>			
Engineering			
Wages and Benefits	1,490,895	1,544,646	1,601,656
Materials and Supplies	32,018	32,979	33,968
Operating Expenditures	41,043	42,274	43,543
Total Engineering	1,563,956	1,619,899	1,679,166
<u>Executive</u>			
Executive			
Wages and Benefits	\$855,621	\$881,206	\$908,093
City-Wide Merit Increases	0	\$0	\$0
Materials and Supplies	102,551	105,628	108,796
Operating Expenditures	774,939	420,954	401,535
Total Executive	1,733,111	1,407,788	1,418,424
Legal			
Wages and Benefits	602,314	622,962	644,840
Materials and Supplies	25,798	26,572	27,369
Other Expenditures	48,525	49,981	51,480
Total Legal	676,637	699,515	723,689
Recorder			
Wages and Benefits	154,277	160,208	166,510
Materials and Supplies	63,120	67,880	71,880
Operating Expenditures	84,160	47,500	78,800
Total Recorder	301,557	275,588	317,190
<u>Facilities</u>			
Facilities			
Wages and Benefits	339,798	354,473	370,190
Materials and Supplies	74,276	76,504	78,799
Operating Expenditures	33,392	34,298	35,231
Total Facilities	447,466	465,275	484,220

General Fund All Departments

	Proposed Budget FY 09-10	Forecast Budget FY 10-11	Forecast Budget FY 11-12
Facilities Admin			
Wages and Benefits	223,907	232,878	242,446
Materials and Supplies	17,607	18,218	19,039
Operating Expenditures	301,210	312,030	323,340
Total Facilities Admin	542,724	563,126	584,825
Fleet			
Wages and Benefits	312,850	325,581	339,173
Materials and Supplies	36,639	37,738	38,870
Operating Expenditures	229,926	236,824	243,928
Total Fleet	579,415	600,143	621,972
Park Facility			
Wages and Benefits	169,843	177,413	185,537
Materials and Supplies	33,717	34,729	35,770
Operating Expenditures	12,313	12,682	13,063
Total Park Facility	215,873	224,824	234,370
<u>Finance</u>			
Budget			
Wages and Benefits	475,731	495,691	516,817
Materials and Supplies	16,685	17,186	17,701
Operating Expenditures	29,735	30,627	31,546
Total Budget	522,151	543,504	566,064
Finance			
Wages and Benefits	371,665	385,717	400,648
Materials and Supplies	71,030	73,600	74,600
Operating Expenditures	25,170	26,000	26,780
Total Finance	467,865	485,317	502,028
<u>Fire</u>			
Fire			
Wages and Benefits	3,882,606	3,999,084	4,119,057
Materials and Supplies	93,156	102,472	107,595
Operating Expenditures	259,563	285,519	299,795
Total Fire	4,235,325	4,387,075	4,526,447
<u>Government Services</u>			
Asset Management			
Wages and Benefits	195,117	201,580	208,392
Materials and Supplies	4,483	4,618	4,756
Operating Expenditures	6,270	6,458	6,652
Total Asset Management	205,870	212,656	219,800
Court			
Wages and Benefits	369,453	384,480	400,536
Materials and Supplies	19,153	19,560	20,335
Operating Expenditures	27,410	28,163	29,284
Total Court	416,016	432,203	450,155
Human Resources			
Wages and Benefits	192,415	200,673	209,506
Materials and Supplies	15,672	16,142	16,626
Operating Expenditures	19,031	19,602	20,190
Total Human Resources	227,118	236,417	246,322

General Fund All Departments

	Proposed Budget FY 09-10	Forecast Budget FY 10-11	Forecast Budget FY 11-12
Ordinance Enforcement			
Wages and Benefits	170,407	177,337	184,736
Materials and Supplies	4,500	4,636	4,775
Operating Expenditures	8,010	8,004	8,243
Total Ordinance Enforcement	182,917	189,977	197,754
Utility Billing			
Wages and Benefits	195,015	203,781	213,179
Materials and Supplies	5,259	4,870	5,015
Operating Expenditures	103,730	106,494	109,484
Total Utility Billing	304,004	315,145	327,678
<u>Parks and Recreation Programs</u>			
Park Ranger			
Wages and Benefits	275,283	285,833	297,061
Materials and Supplies	11,445	11,788	12,142
Operating Expenditures	110,150	113,455	95,201
Total Park Ranger	396,878	411,076	404,404
Parks			
Wages and Benefits	963,769	999,956	1,038,416
Materials and Supplies	92,787	95,571	98,438
Operating Expenditures	180,150	185,555	191,121
Total Parks	1,236,706	1,281,081	1,327,975
Recreation			
Wages and Benefits	362,616	375,426	388,994
Materials and Supplies	23,590	24,181	24,784
Operating Expenditures	37,141	38,071	39,022
Total Recreation	423,347	437,678	452,800
Special Events			
Wages and Benefits	132,567	137,412	142,555
Materials and Supplies	4,850	4,996	5,145
Operating Expenditures	77,980	80,319	82,729
Total Special Events	215,397	222,727	230,429
<u>Police</u>			
Animal Control			
Wages and Benefits	140,651	146,014	151,732
Materials and Supplies	8,700	8,961	9,230
Operating Expenditures	10,446	10,759	11,082
Total Animal Control	159,797	165,734	172,044
Homeland Security			
Wages and Benefits	88,632	91,301	94,134
Materials and Supplies	31,824	32,779	33,762
Operating Expenditures	19,045	19,616	20,205
Total Homeland Security	139,501	143,696	148,101
Police			
Wages and Benefits	4,600,789	4,738,813	4,880,977
Materials and Supplies	92,977	102,323	105,448
Operating Expenditures	521,987	531,910	554,610
Total Police	5,215,753	5,373,046	5,541,035

General Fund All Departments

	Proposed Budget FY 09-10	Forecast Budget FY 10-11	Forecast Budget FY 11-12
Ordinance Enforcement			
Wages and Benefits	170,407	177,337	184,736
Materials and Supplies	4,500	4,636	4,775
Operating Expenditures	8,010	8,004	8,243
Total Ordinance Enforcement	182,917	189,977	197,754
Utility Billing			
Wages and Benefits	195,015	203,781	213,179
Materials and Supplies	5,259	4,870	5,015
Operating Expenditures	103,730	106,494	109,484
Total Utility Billing	304,004	315,145	327,678
<u>Parks and Recreation Programs</u>			
Park Ranger			
<u>Public Works</u>			
MS Operations			
Wages and Benefits	499,779	518,297	537,963
Materials and Supplies	12,400	12,400	12,772
Operating Expenditures	40,642	40,642	41,861
Total MS Operations	552,821	571,339	592,596
Streets			
Wages and Benefits	739,240	768,533	799,780
Materials and Supplies	74,739	71,739	73,891
Operating Expenditures	735,525	738,525	740,000
Total Streets	1,549,504	1,578,797	1,613,671
Total All Departments	25,858,022	26,303,013	27,159,252

Historical

Revenues	Proposed Budget FY 09-10	Forecast Budget FY 10-11	Forecast Budget FY 11-12
Revenues			
Investment Earnings	\$0	\$0	\$0
Donations	0	0	0
Book Sales	0	0	0
Total Revenues	0	0	0
Transfer From Other Funds			
Transfer from General Fund	0	3,000	3,000
Use of Fund Balance	0	0	0
Total Trans From Other Funds	0	3,000	3,000
Total Revenues and Transfers	0	3,000	3,000
Operating Expenditures			
Operating Expenditures	0	3,000	3,000
Capital Expenditures	0	0	0
Total Operating Expenditures	0	3,000	3,000
Project Expenditures			
Veteran's War Memorial	0	0	0
Total Project Expenditures	0	0	0
Transfers Out			
Transfer to Museum Fund	0	0	0
Contribution to Fund Balance	0	0	0
Total Transfers Out	0	0	0
Total Expenditures	0	3,000	3,000

Public Arts

Revenues	Proposed Budget FY 09-10	Forecast Budget FY 10-11	Forecast Budget FY 11-12
Revenues			
Donations	0	0	0
Cultural Arts Event Revenue	0	0	0
Total Revenues	0	0	0
Transfer From Other Funds			
Transfer from General Fund	30,000	33,000	35,000
Use of Fund Balance	0	0	0
Total Trans From Other Funds	30,000	33,000	35,000
Total Revenues and Transfers	30,000	33,000	35,000
Operating Expenditures			
Public Arts Events	30,000	33,000	35,000
Total Operating Expenditures	30,000	33,000	35,000
Project Expenditures			
Transfers Out			
Contribution to Fund Balance	0	0	0
Total Transfers Out	0	0	0
Total Expenditures	30,000	33,000	35,000

Gale Center

Revenues	Proposed Budget FY 09-10	Forecast Budget FY 10-11	Forecast Budget FY 11-12
Revenues			
Grants	\$0	\$0	\$0
Program	0	0	0
Donations	0	0	0
Total Revenues	0	0	0
Transfer From Other Funds			
Transfer from General Fund	\$107,161	\$108,681	\$110,181
Transfer from Historical Fund	0	0	0
Total Trans From Other Funds	107,161	108,681	110,181
Total Revenues and Transfers	107,161	108,681	110,181
Operating Expenditures			
Employee Wages and Benefits	52,621	53,300	54,400
Materials and Supplies	4,350	4,350	4,350
Operating Expenditures	50,171	51,012	51,412
Total Operating Expenditures	107,142	108,662	110,162
Project Expenditures			
Transfers Out			
Transfer to General Fund	0	0	0
Transfer to Risk Management	19	19	19
Contribution to Fund Balance	0	0	0
Total Transfers Out	19	19	19
Total Expenditures	107,161	108,681	110,181

Redevelopment Agency

Revenues	Proposed Budget FY 09-10	Forecast Budget FY 10-11	Forecast Budget FY 11-12
Revenues			
Project #1 Towers Increment	\$504,717	\$504,717	\$504,717
Project #2 Harmons	353,774	353,774	353,774
Project #3 Southgate Increment	582,623	582,623	582,623
Project #4 Gateway Increment	100,000	100,000	100,000
Project #5 South Jordan Parkway Increment	731,132	731,132	731,132
Project #6 South I-15 Frontage	471,698	471,698	471,698
Project #7 North Jordan Gateway Increment	177,358	177,358	177,358
Project #8 South Towne Center Increment	188,679	188,679	188,679
Project #10 South Bangerter	1,358,490	1,358,490	1,358,490
Project #11 Merit Medical	256,604	256,604	256,604
Bond Proceeds	0	0	0
Sale of Property	0	0	0
Investment Earnings	0	0	0
Miscellaneous Revenue	0	0	0
Rental Income	0	0	0
Total Revenues	4,725,075	4,725,075	4,725,075
Transfer From Other Funds			
Use of Fund Balance	215,252	0	0
Total Trans From Other Funds	215,252	0	0
Total Revenues and Transfers	4,940,327	4,725,075	4,725,075
Operating Expenditures			
Employee Wages and Benefits	0	0	0
Materials and Supplies	51,250	53,050	54,750
Operating Expenditures	436,537	443,537	450,537
Debt Service	890,072	890,027	889,624
Cost of Issuance	0	0	0
Trustee Fees	1,813	1,813	1,813
Total Operating Expenditures	1,379,672	1,388,427	1,396,724
Project Expenditures			
Tax Increment Commitments	1,719,836	1,719,836	1,719,836
Capital Improvement Projects	355,333	0	0
Total Project Expenditures	2,075,169	1,719,836	1,719,836
Transfers Out			
Transfer to General Fund	0	0	0
Transfer to General Debt Service Fund	765,112	764,412	772,912
Transfer to Capital Equipment	0	0	0
Transfer to CIP General	0	0	0
Transfer to Fitness Center	0	0	0
Transfer to Mulligan's	0	0	0
Transfer to MBA	720,355	718,115	724,703
Transfer to Risk Management	19	19	19
Contribution to Fund Balance	0	134,266	110,881
Total Transfers Out	1,485,486	1,616,812	1,608,515
Total Expenditures	4,940,327	4,725,075	4,725,075

RDA Housing

Revenues	Proposed Budget FY 09-10	Forecast Budget FY 10-11	Forecast Budget FY 11-12
Revenues			
Housing Revenue	811,717	811,717	811,717
Bond Proceeds	0	0	0
Investment Earnings	0	0	0
Total Revenues	811,717	811,717	811,717
Transfer From Other Funds			
Use of Fund Balance	0	0	0
Total Trans From Other Funds	0	0	0
Total Revenues and Transfers	811,717	811,717	811,717
Operating Expenditures			
Debt Service	337,613	337,597	337,444
Cost of Issuance	0	0	0
Trustee Fees	688	688	688
Total Operating Expenditures	338,301	338,285	338,132
Project Expenditures			
Housing Program	472,094	472,094	472,094
Total Project Expenditures	472,094	472,094	472,094
Transfers Out			
Contribution to Fund Balance	1,322	1,338	1,491
Total Transfers Out	1,322	1,338	1,491
Total Expenditures	811,717	811,717	811,717

Recreation Programs

Revenues	Proposed Budget FY 09-10	Forecast Budget FY 10-11	Forecast Budget FY 11-12
Revenues			
Program Revenue	\$235,600	\$241,491	\$247,527
Total Revenues	235,600	241,491	247,527
Transfer From Other Funds			
Use of Fund Balance	0	0	0
Total Revenues and Transfers	235,600	241,491	247,527
Operating Expenditures			
Program Expenditures	218,266	213,713	219,055
Equipment Expenditures	10,000	10,250	10,506
Total Operating Expenditures	228,266	223,963	229,561
Project Expenditures			
Transfers Out			
Contribution to Fund Balance	7,334	17,528	17,966
Total Expenditures	235,600	241,491	247,527

CDBG

Revenues	Proposed Budget FY 09-10	Forecast Budget FY 10-11	Forecast Budget FY 11-12
Revenues			
CDBG Grant	\$57,820	\$57,820	\$57,820
Total Revenues	57,820	57,820	57,820
Transfer From Other Funds			
Use of Fund Balance	0	0	0
Total Trans From Other Funds	0	0	0
Total Revenues and Transfers	57,820	57,820	57,820
Operating Expenditures			
Employee Wages and Benefits	0	0	0
Operating Expenditures	11,823	11,823	11,823
Sustainability Study	0	0	0
Parks & Recreation Cost Recovery Study	0	0	0
Parks Facility Maintenance Plan	0	0	0
Canal Trail Master Plan	0	0	0
Housing Study	0	0	0
Trolley Study	0	0	0
General Plan Update	45,997	45,997	45,997
Total Operating Expenditures	57,820	57,820	57,820
Project Expenditures			
Transfers Out			
Transfer to General Fund	0	0	0
Contribution to Fund Balance	0	0	0
Total Transfers Out	0	0	0
Total Expenditures	57,820	57,820	57,820

Parkway Care

Revenues	Proposed Budget FY 09-10	Forecast Budget FY 10-11	Forecast Budget FY 11-12
Revenues			
Investment Earnings	\$0	\$0	\$0
Total Revenues	0	0	0
Transfer From Other Funds			
Transfer from General Fund	0	0	0
Transfer from Street Lighting	0	0	0
Use of Fund Balance	0	0	0
Total Trans From Other Funds	0	0	0
Total Revenues and Transfers	0	0	0
Operating Expenditures			
Project Expenditures			
Transfers Out			
Transfer to General Fund	0	0	0
Transfer to Street Lighting	0	0	0
Contribution to Fund Balance	0	0	0
Total Transfers Out	0	0	0
Total Expenditures	0	0	0

Street Lighting

Revenues	Proposed Budget FY 09-10	Forecast Budget FY 10-11	Forecast Budget FY 11-12
Revenues			
Miscellaneous Revenue	\$0	\$0	\$0
Total Revenues	0	0	0
Transfer From Other Funds			
Transfer from General Fund	683,904	813,889	865,629
Transfer from Parkway Care	0	0	0
Transfer from CIP General	0	0	0
Use of Fund Balance	0	0	0
Total Trans From Other Funds	683,904	813,889	865,629
Total Revenues and Transfers	683,904	813,889	865,629
Operating Expenditures			
Employee Wages and Benefits	99,124	102,440	105,940
Materials and Supplies	58,065	78,065	61,882
Operating Expenditures	526,533	556,533	610,400
Capital Expenditures	0	0	0
Total Operating Expenditures	683,722	737,038	778,222
Project Expenditures			
Transfers Out			
Debt Repayment to Parkway Care Fund	0	76,669	87,225
Transfer to Risk Management	182	182	182
Contribution to Fund Balance	0	0	0
Total Transfers Out	182	76,851	87,407
Total Expenditures	683,904	813,889	865,629

Storm Drain

Revenues	Proposed Budget FY 09-10	Forecast Budget FY 10-11	Forecast Budget FY 11-12
Revenues			
Storm Water Fees	\$850,000	\$874,650	\$913,533
Inspection Fees	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0
Total Revenues	850,000	874,650	913,533
Transfer From Other Funds			
Use of Fund Balance	0	0	0
Total Trans From Other Funds	0	0	0
Total Revenues and Transfers	850,000	874,650	913,533
Operating Expenditures			
Employee Wages and Benefits	432,359	448,999	466,720
Materials and Supplies	48,294	50,183	52,692
Operating Expenditures	293,876	308,568	323,994
Total Operating Expenditures	774,529	807,750	843,406
Project Expenditures			
Capital Expenditures	20,223	21,234	22,295
Equipment Expenditures	0	0	0
Misc Storm Drain Projects	41,262	43,325	45,491
Total Project Expenditures	61,485	64,559	67,786
Transfers Out			
Transfer to Risk Management	2,341	2,341	2,341
Transfer to Cap Equipment	0	0	0
Contribution to Fund Balance	11,645	0	0
Total Transfers Out	13,986	2,341	2,341
Total Expenditures	850,000	874,650	913,533

Fitness Center

Revenues	Proposed Budget FY 09-10	Forecast Budget FY 10-11	Forecast Budget FY 11-12
Revenues			
Grants	0	0	0
Membership Revenues	\$382,000	\$385,949	\$387,949
Day Pass Revenues	170,000	175,000	177,000
Silver Sneakers	0	0	0
Facility Rentals	40,000	40,000	40,000
Day Care	9,200	9,200	9,200
Aquatic Programs	90,000	92,000	93,000
Aerobic Programs	0	0	0
Adult Programs	60,000	60,000	60,000
Child/Youth Programs	2,880	3,000	3,000
Gymnastics Programs	0	0	0
Sports Programs	0	0	0
Dance Programs	0	0	0
Camp Programs	45,000	45,000	45,000
Vending Revenues	10,000	10,000	10,000
Pro Shop	10,000	10,000	10,000
Other Rec Programs/Facility Rental	0	0	0
Food & Beverages	14,000	5,000	5,000
Brithday Parties	21,000	25,000	25,000
Investment Earnings	0	0	0
Total Revenues	854,080	860,149	865,149
Transfer From Other Funds			
Transfer from General Fund	357,633	393,396	375,000
Transfer from CIP General	0	0	0
Transfer from RDA	0	0	0
Use of Fund Balance	0	0	0
Total Trans From Other Funds	357,633	393,396	375,000
Total Revenues and Transfers	1,211,713	1,253,545	1,240,149
Operating Expenditures			
Employee Wages and Benefits	644,381	658,000	680,000
Materials and Supplies	98,850	105,750	110,750
Operating Expenditures	446,971	430,200	436,200
Total Operating Expenditures	1,190,202	1,193,950	1,226,950
Project Expenditures			
Rec Center FF&E	0	0	0
Equipment Expenditures	20,562	0	0
Capital Expenditures	0	0	0
Capital Replacement Reserve	0	30,250	12,250
Total Project Expenditures	20,562	30,250	12,250
Transfers Out			
Transfer to Risk Management	949	949	949
Contribution to Fund Balance	0	0	0
Total Transfers Out	949	949	949
Total Expenditures	1,211,713	1,225,149	1,240,149

Risk Management

Revenues	Proposed Budget FY 09-10	Forecast Budget FY 10-11	Forecast Budget FY 11-12
Revenues			
Risk Management Revenue	\$0	\$0	\$0
Total Revenues	0	0	0
Transfer From Other Funds			
Transfer from General Fund	472,233	488,701	513,348
Transfer form RDA	19	19	19
Transfer from Gale Center	19	19	19
Transfer from Street Lighting	182	182	182
Transfer from Storm Drain	2,341	2,341	2,341
Transfer from Water	2,444	2,444	2,444
Transfer from Secondary Water	1,211	1,211	1,211
Transfer from Sanitation	247	247	247
Transfer from Mulligans	469	469	469
Transfer from Recreation Center	949	949	949
Transfer from Workers Compensation	0	0	0
Use of Fund Balance	0	0	0
Total Trans From Other Funds	480,114	496,582	521,229
Total Revenues and Transfers	480,114	496,582	521,229
Operating Expenditures			
Surety Bonds	0	7,536	7,912
Claims & Losses	50,000	52,500	55,125
Insurance Premiums & Recapture	430,114	444,082	466,104
Total Operating Expenditures	480,114	496,582	521,229
Project Expenditures			
Transfers Out			
Transfer to Workers Compensation	0	0	0
Contribution to Fund Balance	0	0	0
Total Transfer Outs	0	0	0
Total Expenditures	480,114	496,582	521,229

Country Fest/Sesquicentennial

Revenues	Proposed Budget FY 09-10	Forecast Budget FY 10-11	Forecast Budget FY 11-12
Revenues			
Country Fest Revenue	13,250	10,000	11,000
Donations	0	23,500	23,500
Total Revenues	13,250	33,500	34,500
Transfer From Other Funds			
Transfer from General Fund	66,994	68,000	70,000
Use of Fund Balance	21,000	0	0
Total Trans From Other Funds	87,994	68,000	70,000
Total Revenues and Transfers	101,244	101,500	104,500
Operating Expenditures			
Events	101,244	101,500	104,500
Total Operating Expenditures	101,244	101,500	104,500
Project Expenditures			
Transfers Out			
Contribution to Fund Balance	0	0	0
Total Transfers Out	0	0	0
Total Expenditures	101,244	101,500	104,500

Debt Service

Revenues	Proposed Budget FY 09-10	Forecast Budget FY 10-11	Forecast Budget FY 11-12
Revenues			
Investment Earnings	\$2,500	\$0	\$0
Reimbursement-Boyer/Tenfold Construction	149,043	149,043	149,081
Bond Premium	0	0	0
Bond Proceeds	0	0	0
Total Revenues	151,543	149,043	149,081
Transfer From Other Funds			
Transfer from General Fund	1,121,715	1,072,165	815,057
Transfer from CIP General	0	0	0
Transfer from Road Impact Fees	341,991	219,998	182,469
Transfer from Storm Dr Impact Fee	15,134	0	0
Transfer from Fire Impact Fee	85,255	87,048	76,348
Transfer from Police Impact Fees	118,770	118,045	62,295
Transfer from Cap Equipment	168,392	168,392	168,392
Transfer from Water Operations	0	0	0
Transfer from Water Impact Fees	7,279	0	0
Transfer from Recycling	0	0	0
Transfer from RDA	765,112	764,413	772,912
Use of Fund Balance	0	0	0
Total Trans From Other Funds	2,623,648	2,430,061	2,077,473
Total Revenues and Transfers	2,775,191	2,579,104	2,226,554
Operating Expenditures			
Principal on Long-Term Debt	1,386,578	1,440,306	1,144,452
Interest on Long-Term Debt	961,129	898,834	842,137
Refund Bond Costs	0	0	0
Capital Lease Payments	424,983	239,964	239,965
Cost of Issuance	0	0	0
Trustee Fees	2,501	0	0
Total Operating Expenditures	2,775,191	2,579,104	2,226,554
Project Expenditures			
Transfers Out			
Contribution to Fund Balance	0	0	0
Total Transfers Out	0	0	0
Total Expenditures	2,775,191	2,579,104	2,226,554

SID Bond Debt Service

Revenues	Proposed Budget FY 09-10	Forecast Budget FY 10-11	Forecast Budget FY 11-12
Revenues			
Special Assessments	\$727,288	\$727,005	\$726,990
Bond Proceeds	\$0	\$0	\$0
Investment Earnings	0	0	0
Total Revenues	727,288	727,005	726,990
Transfer From Other Funds			
Use of Fund Balance	0	0	0
Total Trans From Other Funds	0	0	0
Total Revenues and Transfers	727,288	727,005	726,990
Operating Expenditures			
Operating Expenditures	21,350	21,350	21,350
Principal on Bonds	501,000	520,000	540,000
Bond Interest Payment	202,688	183,405	163,390
Cost of Issuance	0	0	0
Prepayment Premium	0	0	0
Trustee Fees	2,250	2,250	2,250
Total Operating Expenditures	727,288	727,005	726,990
Project Expenditures			
Transfers Out			
Contribution to Fund Balance	0	0	0
Total Transfers Out	0	0	0
Total Expenditures	727,288	727,005	726,990

Municipal Building Authority

Revenues	Proposed Budget FY 09-10	Forecast Budget FY 10-11	Forecast Budget FY 11-12
Revenues			
Investment Earnings	\$1,750	\$1,750	\$1,750
Total Revenues	1,750	1,750	1,750
Transfer From Other Funds			
Transfer from RDA	720,355	718,115	724,703
Transfer from CIP General	0	0	0
Use of Fund Balance	0	0	0
Total Trans From Other Funds	720,355	718,115	724,703
Total Revenues and Transfers	722,105	719,865	726,453
Operating Expenditures			
Operating Expenditures	0	0	0
Principal on Bonds	370,000	380,000	400,000
Bond Interest Payment	350,355	338,115	324,703
Trustee Fees	1,750	1,750	1,750
Total Operating Expenditures	722,105	719,865	726,453
Project Expenditures			
Museum - Construction	0	0	0
Museum - Furnishings	0	0	0
Total Project Expenditures	0	0	0
Transfers Out			
Contribution to Fund Balance	0	0	0
Total Transfers Out	0	0	0
Total Expenditures	722,105	719,865	726,453

Capital Projects

Revenues	Proposed Budget FY 09-10	Forecast Budget FY 10-11	Forecast Budget FY 11-12
Revenues			
Parks Impact Fees	\$0	\$0	\$0
Storm Drain Impact Fees	0	0	0
Road Impact Fees	0	0	0
Police Impact Fees	0	0	0
Fire Impact Fees	0	0	0
Loan Proceeds	0	0	0
Capital Contributions	0	0	0
UDOT Reimbursement	0	0	0
Investment Earnings	0	0	0
Rental Income	0	0	0
Miscellaneous Revenue	0	0	0
Total Revenues	0	0	0
Transfer From Other Funds			
Transfer from General Fund	70,000	0	0
Transfer from RDA	0	0	0
Transfer from Parkway Care	0	0	0
Transfer from Glenmoor	0	0	0
Transfer from Secondary Water	0	0	0
Transfer from Water Operations	0	0	0
Transfer from Water CIP	0	0	0
Transfer from Sanitation	0	0	0
Transfer from Recycling	0	0	0
General CIP and Impact Fee Reserves	1,036,150	425,091	321,112
Total Trans From Other Funds	1,106,150	425,091	321,112
Total Revenues and Transfers	1,106,150	425,091	321,112
Operating Expenditures			
Cost of Issuance	0	0	0
Total Operating Expenditures	0	0	0
Project Expenditures			
General Projects	160,000	0	0
Parks Projects	385,000	0	0
Road Projects	0	0	0
Storm Drain Projects	0	0	0
Public Safety Projects	0	0	0
Municipal Services Building	0	0	0
08 Sales Tax Bond Projects	0	0	0
Total Project Expenditures	545,000	0	0
Transfers Out			
Transfer to General Debt Service Fund	561,150	425,091	321,112
Transfer to Cap Equipment	0	0	0
Transfer to Mulligans	0	0	0
Transfer to Fitness Center	0	0	0
Contribution to Fund Balance	0	0	0
Total Transfers Out	561,150	425,091	321,112
Total Expenditures	1,106,150	425,091	321,112

Capital Equipment

Revenues	Proposed Budget FY 09-10	Forecast Budget FY 10-11	Forecast Budget FY 11-12
Revenues			
Donation	\$0	\$0	\$0
Capital Lease Proceeds	0	0	0
Other Miscellaneous	0	0	0
Sale of Property	0	0	0
Total Revenues	0	0	0
Transfer From Other Funds			
Transfer from General Fund	375,017	478,392	498,392
Transfer from RDA	0	0	0
Transfer from Storm Drain	0	0	0
Transfer from CIP General	0	0	0
Transfer from Cap Equipment	0	0	0
Transfer from Cap Equip Loan Fund	0	0	0
Transfer from Water Operations	0	0	0
Transfer from Mulligans	0	0	0
Use of Reserves	0	0	0
(Available from the sale of '07 Equipment)	0	0	0
Use of Fund Balance	76,375	0	0
Total Trans From Other Funds	451,392	478,392	498,392
Total Revenues and Transfers	451,392	478,392	498,392
Operating Expenditures			
Project Expenditures			
Computer Software & Equipment	60,000	80,000	100,000
Electronic Filing Systems	0	0	0
Parks & Recreation Equipment	0	0	0
General Fund Equipment	0	0	0
Public Safety Equipment	0	0	0
Municipal Services Equipment	0	0	0
Fleet Equipment	223,000	230,000	230,000
Total Project Expenditures	283,000	310,000	330,000
Transfers Out			
Transfer to General Debt Service Fund	168,392	168,392	168,392
Transfer to Debt Service for Fleet	0	0	0
Transfer to Cap Equipment	0	0	0
Transfer to Secondary Water	0	0	0
Transfer to Sanitation	0	0	0
Transfer to Mulligans	0	0	0
Transfer to Water Cap Equipment	0	0	0
Contribution to Fund Balance	0	0	0
Total Transfers Out	168,392	168,392	168,392
Total Expenditures	451,392	478,392	498,392

Water

Revenues	Proposed Budget FY 09-10	Forecast Budget FY 10-11	Forecast Budget FY 11-12
Revenues			
Water Sales	\$13,782,650	\$14,333,956	\$14,907,314
Backflow Fee	0	0	0
Finance Charges	137,201	137,201	137,201
Investment Earnings	39,066	39,066	39,066
Water Share Lease	0	0	0
Miscellaneous Revenue	3,544	3,544	3,544
Water Meter Sets	80,000	187,186	187,186
Sale(Loss) of Capital Assets	0	0	0
Capital Contributions	0	0	0
Total Revenues	14,042,461	14,700,953	15,274,311
Transfer From Other Funds			
Transfer from Secondary Water Fund	0	0	0
Transfer from Water CIP	296,819	296,949	296,472
Use of Fund Balance	0	0	0
Total Trans From Other Funds	296,819	296,949	296,472
Total Revenues and Transfers	14,339,280	14,997,902	15,570,783
Operating Expenditures			
Employee Wages and Benefits	858,160	966,331	1,091,954
Materials and Supplies	147,127	184,166	193,374
Operating Expenditures	7,427,454	8,245,880	8,719,101
Principal on Bonds	1,538,550	1,603,550	1,658,550
Bond Interest Payment	1,815,720	1,764,403	1,709,586
Trustee Fees	9,500	9,500	9,500
Total Operating Expenditures	11,796,511	12,773,830	13,382,065
Project Expenditures			
Transfers Out			
Transfer to Risk Management	2,444	2,444	2,444
Transfer to General Debt Service Fund	0	0	0
Transfer to Water Cap Equipment	42,000	0	0
Transfer to Water CIP General	0	0	0
Contribution to Fund Balance (Reserved for Water Capital Projects)	2,498,325	2,221,628	2,186,274
Total Transfers Out	2,542,769	2,224,072	2,188,718
Total Expenditures	14,339,280	14,997,902	15,570,783

Water CIP

Revenues	Proposed Budget FY 09-10	Forecast Budget FY 10-11	Forecast Budget FY 11-12
Revenues			
Water Impact Fees	\$0	\$0	\$0
Investment Earnings	0	0	0
Grants/Developer Reimbursements	0	0	0
Other Revenue	0	0	0
Total Revenues	0	0	0
Transfer From Other Funds			
Transfer from Water Operations	42,000	0	0
Transfer from Capital Equipment	0	0	0
Use of Fund Balance	304,098	296,949	296,472
Total Trans From Other Funds	346,098	296,949	296,472
Total Revenues and Transfers	346,098	296,949	296,472
Operating Expenditures			
Other Expenditures			
Bond Interest Payment	0	0	0
Total Other Expenditures	0	0	0
Project Expenditures			
2003 Water Bond Projects	0	0	0
2007 Water Bond Projects	0	0	0
Other Water Projects	0	0	0
Water Capital Equipment	42,000	0	0
Water Fleet Equipment	0	0	0
Total Project Expenditures	42,000	0	0
Transfers Out			
Transfer to General Debt Service Fund	7,279	0	0
Transfer to CIP General	0	0	0
Transfer to Water (For Debt Service)	296,819	296,949	296,472
Contribution to Fund Balance	0	0	0
Total Transfers Out	304,098	296,949	296,472
Total Expenditures	346,098	296,949	296,472

Secondary Water

Revenues	Proposed Budget FY 09-10	Forecast Budget FY 10-11	Forecast Budget FY 11-12
Revenues			
Irrigation Water Sales	\$618,322	\$636,872	\$655,978
Other Miscellaneous	0	0	0
Total Revenues	618,322	636,872	655,978
Transfer From Other Funds			
Use of Fund Balance	65,000	26,393	18,469
Total Trans From Other Funds	65,000	26,393	18,469
Total Revenues and Transfers	683,322	663,265	674,447
Operating Expenditures			
Employee Wages and Benefits	226,070	234,792	243,974
Materials and Supplies	16,400	16,900	17,400
Operating Expenditures	354,060	410,362	411,862
Capital Lease Payments	19,816	0	0
Interest on Capital Leases	765	0	0
Total Operating Expenditures	617,111	662,054	673,236
Project Expenditures			
Reuse Water Feasibility Study	0	0	0
9800 South Irrigation Line	0	0	0
Weir Addition - Utah Lake Distributing	0	0	0
Weir Addition - Beckstead Canal	0	0	0
Utah Lake Canal - Weir Screen	15,000	0	0
Water Bridge Replacement	50,000	0	0
Ashford Acres Pump Station	0	0	0
Total Project Expenditures	65,000	0	0
Transfers Out			
Transfer to Risk Management	1,211	1,211	1,211
Transfer to CIP General	0	0	0
Contribution to Fund Balance	0	0	0
Total Transfers Out	1,211	1,211	1,211
Total Expenditures	683,322	663,265	674,447

Sanitation

Revenues	Proposed Budget FY 09-10	Forecast Budget FY 10-11	Forecast Budget FY 11-12
Revenues			
Garbage Fees	\$1,750,956	\$1,803,485	\$1,857,589
Neighborhood Cleanup	20,000	20,600	21,218
Special Service Pickup	0	0	0
Finance Charges	0	0	0
Investment Earnings	0	0	0
Capital Contributions	0	0	0
Increase in TransJordan Equity	0	0	0
Total Revenues	1,770,956	1,824,085	1,878,807
Transfer From Other Funds			
Use of Fund Balance	0	0	0
Transfer from Cap Equipment	0	0	0
Total Trans From Other Funds	0	0	0
Total Revenues and Transfers	1,770,956	1,824,085	1,878,807
Operating Expenditures			
Employee Wages and Benefits	100,528	104,575	108,896
Materials and Supplies	102,948	108,095	113,349
Operating Expenditures	1,441,227	1,467,351	1,540,717
Equipment	0	65,686	68,971
Principal on Bonds	0	0	0
Bond Interest Payment	0	0	0
Capital Lease Payments	103,210	0	0
Interest on Capital Leases	3,984	0	0
TransJordan Landfill Debt Payment	0	0	0
Total Operating Expenditures	1,751,897	1,745,707	1,831,933
Project Expenditures			
Transfers Out			
Transfer to General Fund	0	0	0
Transfer to Risk Management	247	247	247
Contribution to Fund Balance	18,812	78,131	46,627
Total Transfers Out	19,059	78,378	46,874
Total Expenditures	1,770,956	1,824,085	1,878,807

Recycling

Revenues	Proposed Budget FY 09-10	Forecast Budget FY 10-11	Forecast Budget FY 11-12
Revenues			
Garbage Fees	\$550,462	\$566,998	\$595,347
Total Revenues	550,462	566,998	595,347
Transfer From Other Funds			
Use of Fund Balance	0	0	0
Total Trans From Other Funds	0	0	0
Total Revenues and Transfers	550,462	566,998	595,347
Operating Expenditures			
Materials and Supplies	41,707	62,412	65,532
Operating Expenditures	508,755	504,586	529,815
Total Operating Expenditures	550,462	566,998	595,347
Project Expenditures			
Transfers Out			
Transfer to General Debt Service Fund	0	0	0
Contribution to Fund Balance	0	0	0
Total Transfers Out	0	0	0
Total Expenditures	550,462	566,998	595,347

Mulligans

Revenues	Proposed Budget FY 09-10	Forecast Budget FY 10-11	Forecast Budget FY 11-12
Revenues			
Instructor Fees	\$52,868	\$53,000	\$53,500
Driving Range	406,300	407,000	408,000
Executive 9 Course	207,300	210,000	210,000
Miniture Golf	343,525	345,000	345,000
Golf Cart Rental	51,800	51,800	51,800
Batting Cages	178,960	178,960	178,960
Food & Beverages	53,718	54,255	54,255
Iceberg Rent	0	0	0
Golf Shop	30,000	40,000	50,000
Other Mulligans Revenue	0	10,000	10,000
Investment Earnings	0	0	0
Total Revenues	1,324,471	1,350,015	1,361,515
Transfer From Other Funds			
Transfer from General Fund	0	0	0
Transfer from RDA	0	0	0
Transfer from Park Impact Fee	0	0	0
Transfer from Capital Projects	0	0	0
Transfer from 08 Sales Tax Bond	0	0	0
Use of Fund Balance	0	0	0
Total Trans From Other Funds	0	0	0
Total Revenues and Transfers	1,324,471	1,350,015	1,361,515
Operating Expenditures			
Employee Wages and Benefits	577,543	590,500	607,000
Materials and Supplies	99,374	108,091	100,102
Operating Expenditures	198,247	198,287	201,287
Principal on Bonds	195,000	205,000	210,000
Bond Interest Payment	252,038	245,213	238,038
Cost of Issuance	0	0	0
Trustee Fees	1,800	1,800	1,800
Total Operating Expenditures	1,324,002	1,348,891	1,358,227
Project Expenditures			
Capital Replacement Reserves	0	0	0
Golf Shop Remodel	0	0	0
Total Project Expenditures	0	0	0
Transfers Out			
Transfer to Risk Management	469	469	469
Transfer to Capital Lease	0	0	0
Contribution to Fund Balance	0	655	2,819
Total Transfers Out	469	1,124	3,288
Total Expenditures	1,324,471	1,350,015	1,361,515

Cemetery

Revenues	Proposed Budget FY 09-10	Forecast Budget FY 10-11	Forecast Budget FY 11-12
Revenues			
Perpetual Care Revenue	\$8,000	\$8,000	\$8,000
Investment Earnings	0	0	0
Total Revenues	8,000	8,000	8,000
Transfer From Other Funds			
Total Revenues and Transfers	8,000	8,000	8,000
Operating Expenditures			
Project Expenditures			
Transfers Out			
Transfer to General Fund	8,000	8,000	8,000
Contribution to Fund Balance	0	0	0
Total Transfers Out	8,000	8,000	8,000
Total Expenditures	8,000	8,000	8,000

Appendix

- A - Changes in Fee Schedule
- B - Full Time Equivalent Summary
- C - Debt Reduction Schedule

THE CITY OF SOUTH JORDAN * STATE OF UTAH

A photograph of a golf course green with a flag, a sand trap, and a building in the background, framed by a large blue arch. The arch contains the text "THE CITY OF SOUTH JORDAN * STATE OF UTAH". The background shows a clear blue sky with white clouds, a line of trees, and a building with a blue door.

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Appendix A: Changes in Fee Schedule

DESCRIPTION	Current FY 2008-2009	Proposed Changes FY 2009-2010
Ambulance Fees		
Surcharges (Emergency, Night, Off Road)	See Fire Dept. Fees under Emergency Services	Delete
Special Provisions (Waiting Time, Non-Transport)	See Fire Dept. Fees under Emergency Services	Delete
Collection Fees		
Standard Collection (In-State)	20% of amount owed	30% of amount owed
Legal (In-State)	30% of amount owed	30% of amount owed
Standard Collection (Out-of-State)		50% of amount owed
Legal (Out-of-State)		50% of amount owed
Community Development		
Concept Plan (sub., condo, site plan)	\$233	\$250
Preliminary Subdivision	\$580 plus \$40/lot	\$640 plus \$45/lot
Final Subdivision	\$580 plus \$40/lot	\$640 plus \$45/lot
Amended Subdivision	\$580 plus \$40/lot	\$640 plus \$45/lot
Site Plan (including conditional use permit)	\$580 plus \$58/lot	\$640 plus \$65/acre
Minor Site Plan Amendment	\$117	\$130
Conditional Use Permit	\$233	\$255
Land Use Amendment	\$610 plus \$15 per additional sign	\$670 plus \$15 per additional sign
Zone Charge	\$610 plus \$15 per additional sign	\$670 plus \$15 per additional sign
Zone Text Amendment		\$800
Annexation (including land use and rezoning)	\$610	\$670
Sign Permit	\$59	\$65
Appeal to Planning Commission	\$233	\$255
Appeal to City Council (Title 11)	\$349	\$350
Appeal to Board of Adjustment (Title 12)	\$233	\$255
Court Fees		
Small Claims Counter Affidavit \$2,000 or Less	\$35 As per Admin. Office of Court	\$50 As per Admin. Office of Court
Small Claims Counter Affidavit > \$2,000 to \$7500	\$50 As per Admin. Office of Court	\$70 As per Admin. Office of Court
Small Claims Counter Affidavit > \$7500 to \$10,000		\$120 As per Admin. Office of Court
Small Claims Fees 2,000 or Less	\$45 As per Admin. Office of Court	\$60 As per Admin. Office of Court
Small Claims Fees > \$2,000 to \$7,500	\$70 As per Admin. Office of Court	\$100 As per Admin. Office of Court
Small Claims Fees > \$7500 to \$10,000		\$185 As per Admin. Office of Court
Fire Department Fees		
Emergency Services - Ambulance		
Non-Transport, No Care Provided	No Charge	Change in Description Language
Non-Transport, Care Provided	\$25 or less in Supplies	No Charge
	> \$25 in Supplies	Supply Charge Only (applies to consumable supplies)
Non-Transport - Non Resident	Basic	\$110.35 plus supplies. Patient requested & medical
	Intermediate	\$220.70 plus supplies. Patient requested & medical
	ALS	\$331.05 plus supplies. Patient requested & medical
Ambulance Transport - Mileage	Scene to hospital only	Maximum allowed by BEMS
Community Education		
CPR/AED	Resident	\$0 No Charge
	Non-resident	\$40 preference given to SJ residents
C.E.R.T.	Resident	Cost of supplies only
	Non-resident	\$60 preference given to SJ residents
First Aid Training	Resident	Cost of supplies only
	Non-resident	\$30 preference given to SJ residents
Disaster Preparedness Training	Resident	\$0 No Charge
	Non-resident	\$30 preference given to SJ residents
Parks & Recreation Fees		
Memorial Park		
Purchase of grave	Residential	\$547
	Non-resident	\$1,093
Perpetual Care fund		\$302
Opening & Closing of Grave	Resident	\$192
	Non-resident	\$274
Weekend/Holiday	Resident	Additional \$137
	Non-resident	Additional \$137
Repairs	\$40 per hr plus cost of item (i.e.... Tree replacement @ \$160)	\$50 per hr plus cost of item (i.e....Tree replacement @ \$200)
Water Rates		
Culinary Water		
Residential Rate		
Area A		
Monthly Base Rate	\$33.06	\$34.88 per 1000 gallons
Monthly Usage Rate	up to 10,000 gal.	\$1.47 per 1000 gallons
	10,001 to 28,000 gal.	\$1.67 per 1000 gallons
	28,001 to 48,000 gal.	\$1.85 per 1000 gallons
	48,001 gal. and up	\$2.03 per 1000 gallons

Appendix A: Changes in Fee Schedule

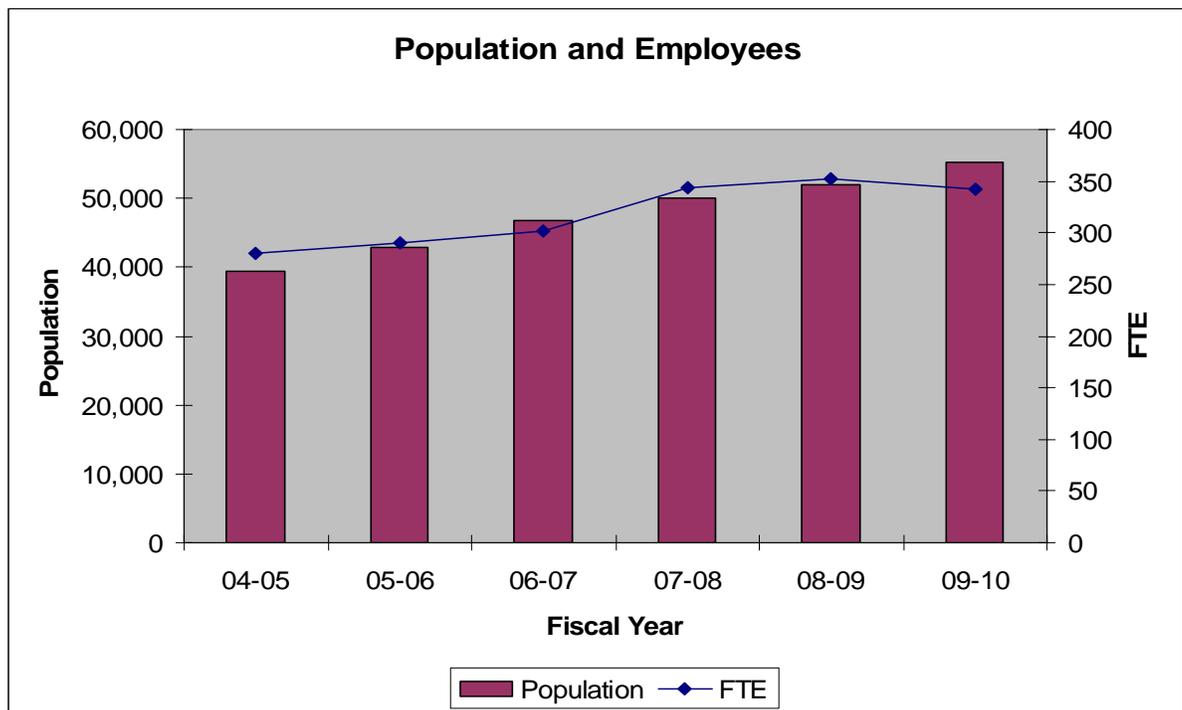
DESCRIPTION		Current FY 2008-2009	Proposed Changes FY 2009-2010
Area B			
Monthly Base Rate		\$33.06	\$34.88 per 1000 gallons
Monthly Usage Rate	up to 10,000 gal.	\$1.55 per 1000 gallons	\$1.64 per 1000 gallons
	10,001 to 28,000 gal.	\$1.74 per 1000 gallons	\$1.84 per 1000 gallons
	28,001 to 48,000 gal.	\$1.94 per 1000 gallons	\$2.05 per 1000 gallons
	48,001 gal. and up	\$2.14 per 1000 gallons	\$2.25 per 1000 gallons
Area C			
Monthly Base Rate		\$33.06	\$34.88 per 1000 gallons
Monthly Usage Rate	up to 10,000 gal.	\$1.62 per 1000 gallons	\$1.71 per 1000 gallons
	10,001 to 28,000 gal.	\$1.83 per 1000 gallons	\$1.93 per 1000 gallons
	28,001 to 48,000 gal.	\$2.02 per 1000 gallons	\$2.13 per 1000 gallons
	48,001 gal. and up	\$2.24 per 1000 gallons	\$2.36 per 1000 gallons
HOA Landscape Rate	*HOA Rates apply to landscape, clubhouse, and common area meters. Rates are a reduction from the Commercial Rate, which was previously charged, and will take effect on the first utility bill mailed after July 1, 2007.		
Area A			
Monthly Base Rate		\$45.15	\$47.64 per 1000 gallons
Monthly Usage Rate	up to 10,000 gal.	\$1.55 per 1000 gallons	\$1.63 per 1000 gallons
	10,001 to 28,000 gal.	\$1.71 per 1000 gallons	\$1.80 per 1000 gallons
	28,001 to 48,000 gal.	\$1.88 per 1000 gallons	\$1.98 per 1000 gallons
	48,001 to 75,000 gal.	\$2.05 per 1000 gallons	\$2.16 per 1000 gallons
	75,001 to 100,000 gal.	\$2.26 per 1000 gallons	\$2.38 per 1000 gallons
	100,001 gal. and up	\$2.50 per 1000 gallons	\$2.63 per 1000 gallons
Area B			
Monthly Base Rate		\$45.15	\$47.64 per 1000 gallons
Monthly Usage Rate	up to 10,000 gal.	\$1.62 per 1000 gallons	\$1.70 per 1000 gallons
	10,001 to 28,000 gal.	\$1.79 per 1000 gallons	\$1.88 per 1000 gallons
	28,001 to 48,000 gal.	\$1.97 per 1000 gallons	\$2.07 per 1000 gallons
	48,001 to 75,000 gal.	\$2.15 per 1000 gallons	\$2.26 per 1000 gallons
	75,001 to 100,000 gal.	\$2.37 per 1000 gallons	\$2.50 per 1000 gallons
	100,001 gal. and up	\$2.63 per 1000 gallons	\$2.77 per 1000 gallons
Area C			
Monthly Base Rate		\$45.15	\$47.64 per 1000 gallons
Monthly Usage Rate	up to 10,000 gal.	\$1.67 per 1000 gallons	\$1.76 per 1000 gallons
	10,001 to 28,000 gal.	\$1.87 per 1000 gallons	\$1.97 per 1000 gallons
	28,001 to 48,000 gal.	\$2.06 per 1000 gallons	\$2.17 per 1000 gallons
	48,001 to 75,000 gal.	\$2.25 per 1000 gallons	\$2.37 per 1000 gallons
	75,001 to 100,000 gal.	\$2.47 per 1000 gallons	\$2.60 per 1000 gallons
	100,001 gal. and up	\$2.75 per 1000 gallons	\$2.90 per 1000 gallons
Commercial Rate			
Zone A			
Monthly Base Rate		\$70.11 per month with 8000 gal	\$73.98 per month with 8000 gal
Monthly Overage Rate	over 8,000 gal.	\$1.74 per 1000 gallons	\$1.84 per 1000 gallons
	over 25,000 gal.	\$1.89 per 1000 gallons	\$1.99 per 1000 gallons
	over 50,000 gal.	\$2.06 per 1000 gallons	\$2.17 per 1000 gallons
	over 75,000 gal.	\$2.27 per 1000 gallons	\$2.40 per 1000 gallons
	over 100,000 gal.	\$2.52 per 1000 gallons	\$2.66 per 1000 gallons
Zone B			
Monthly Base Rate		\$70.11 per month with 8000 gal	\$73.98 per month with 8000 gal
Monthly Overage Rate	over 8,000 gal.	\$1.83 per 1000 gallons	\$1.93 per 1000 gallons
	over 25,000 gal.	\$1.99 per 1000 gallons	\$2.10 per 1000 gallons
	over 50,000 gal.	\$2.16 per 1000 gallons	\$2.28 per 1000 gallons
	over 75,000 gal.	\$2.38 per 1000 gallons	\$2.51 per 1000 gallons
	over 100,000 gal.	\$2.64 per 1000 gallons	\$2.79 per 1000 gallons
Zone C			
Monthly Base Rate		\$70.11 per month with 8000 gal	\$73.98 per month with 8000 gal
Monthly Overage Rate	over 8,000 gal.	\$1.90 per 1000 gallons	\$2.00 per 1000 gallons
	over 25,000 gal.	\$2.08 per 1000 gallons	\$2.19 per 1000 gallons
	over 50,000 gal.	\$2.26 per 1000 gallons	\$2.38 per 1000 gallons
	over 75,000 gal.	\$2.48 per 1000 gallons	\$2.62 per 1000 gallons
	over 100,000 gal.	\$2.75 per 1000 gallons	\$2.91 per 1000 gallons
Transfer of Service within City Limits		\$11	\$12
Non-Metered Base Rate Service Fee			\$1.50 per month

Appendix B: Full Time Equivalent Summary

<u>Department</u>	<u>FY 06-07 Actual</u>	<u>FY 07-08 Actual</u>	<u>FY 08-09 Actual</u>	<u>FY 09-10 Proposed</u>
General Fund				
Business Services	*	*	*	2.00
Information Center	*	1.00	7.00	7.00
Information Services	7.00	8.00	9.00	6.00
Neighborhood Services	1.00	2.00	2.00	1.00
Seniors	4.00	4.00	3.00	4.50
Economic Development	*	1.00	2.00	1.00
Emergency Management	*	1.00	1.00	2.00
Engineering	14.50	15.00	16.00	17.00
Executive	4.00	3.00	5.00	5.00
COO	*	2.00	1.00	*
City Recorder	2.50	2.25	2.25	2.25
Legal	5.00	6.00	6.00	6.00
Facilities	10.00	5.00	6.00	8.00
Fleet	5.00	4.00	5.00	5.00
Park Facilities	*	7.00	7.00	6.00
Administrative Services	3.00	3.00	3.00	*
Finance	3.00	4.00	5.00	5.00
Budget	*	4.00	4.00	6.00
Fire	47.00	48.00	48.00	47.00
Government Services	*	2.00	2.00	2.00
Code Compliance	2.00	2.00	2.00	3.00
Court	8.00	7.80	7.00	7.00
Human Resources	4.00	2.50	3.00	3.00
Utility Billing	7.00	7.00	5.00	5.00
Parks & Recreation Admin	3.00	6.00	4.00	*
Parks	15.50	19.00	16.00	16.00
Recreation	5.00	5.00	8.00	6.00
Open Space/Forestry	*	*	4.00	5.00
Special Events	1.00	1.00	1.00	2.00
MS Administration	5.00	3.00	3.00	*
Community Development Admin	6.00	5.00	3.00	*
Planning	4.00	5.00	5.00	5.50
Building	7.00	10.00	7.00	10.00
Police	58.75	62.50	63.75	63.50
Animal Control	2.00	2.00	2.00	2.00
Homeland Security	*	1.00	1.00	1.00
Public Works	5.00	6.00	6.00	6.00
Streets	12.00	12.00	12.00	13.00
Total General Fund	251.25	279.05	287.00	280.75
Enterprise Fund				
Mulligans	12.50	13.00	14.00	13.00
Sanitation	1.00	2.00	2.00	2.00
Water	14.00	14.00	13.00	14.00
Secondary Water	1.00	2.00	3.00	4.00
Total Enterprise Funds	28.50	31.00	32.00	33.00

Appendix B: Full Time Equivalent Summary

<u>Department</u>	<u>FY 06-07</u> <u>Actual</u>	<u>FY 07-08</u> <u>Actual</u>	<u>FY 08-09</u> <u>Actual</u>	<u>FY 09-10</u> <u>Proposed</u>
Special Revenue Funds				
Gale Center	*	1.00	1.00	1.00
Street Lighting	2.00	2.00	2.00	2.00
Storm Drain	4.00	8.00	8.00	8.00
Fitness Center	16.25	22.75	23.00	18.00
Total Special Revenues Funds	22.25	33.75	34.00	29.00
Total Full Time Equivalents	302.00	343.80	353.00	342.75



Appendix C: Debt Reduction Schedule

FY 2010 - 2011	Principal	Interest	Total	GENERAL FUND		Impact Fees																
				General	Class C	RDA	DSR Boyer Tentfold	Fleet Equipment	CIP General Reserves	RDA Haircut	SID Assessment	Road	Parks	Storm Drain	Police	Fire	Water	Water Fund	Operators	Recycling	Total	
General Debt Service Fund																						
2000 Road Bonds	350,000	8,575	358,575	-	358,575																	358,575
2001 Sales Tax Revenue Bonds	450,000	109,050	559,050	147,119			115,693	-														559,050
2006 Sales Tax Revenue Bonds	50,000	395,610	445,610	412,260			33,350															445,610
2008 CIP Sales Tax Bond	400,000	364,412	764,412			764,412																764,412
Zon's Line of Credit	190,306	21,187	211,492	150,194																		211,492
2002 Fire Truck Capital Lease	65,415	6,157	71,572	71,572				68,072														71,572
Fire Equipment Lease	63,143	4,929	68,072					100,319														68,072
2008 Fire Truck Lease	83,309	17,010	100,319																			100,319
City Yard				(1,505)																	1,505	
Fire Stations #1 & #2				(66,050)																	66,050	
Total	1,652,173	926,929	2,579,102	713,590	358,575	764,412	149,043	168,391							219,998					118,045	87,048	2,579,102
SID Debt Service Fund																						
2007 River Park SID	520,000	183,405	703,405																			703,405
MBA Fund																						
2002 MBA Revenue Bond	380,000	338,115	718,115																			718,115
RDA Fund																						
2008 TIF Bond	809,000	418,624	1,227,624																			1,227,624
Water Fund																						
2000 Water Revenue Bonds	160,000	3,960	163,960																			163,960
2003 Water Revenue Bonds	900,000	152,688	1,052,688																			1,052,688
2007 Water Revenue Bonds	235,000	981,305	1,216,305																			1,216,305
2009 Water Revenue Bonds	500,000	397,291	897,291																			897,291
Street Lighting																						
Repay Loan to Parkway	50,897	25,772	76,669																			76,669
Mulligans																						
2005 MBA Lease Revenue Bond	205,000	245,213	450,213																			450,213
Total	5,587,627	3,789,345	10,839,097	713,590	358,575	3,745,761	149,043	168,391							219,998					118,045	87,048	10,839,097

Appendix C: Debt Reduction Schedule

FY 2011-2012	Principal	Interest	Total	GENERAL FUND															
				GENERAL FUND			Impact Fees												
				General	Class C	RDA	DSR Boyer Terfold	Fleet Equipment	CIP General Reserves	RDA Haircut	Assessment	Road	Parks	Storm Drain	Police	Fire	Water	Water Fund	Operations
General Debt Service Fund																			
2001 Sales Tax Revenue Bonds	470,000	88,575	558,575	189,568			149,081	-				60,790	8,316	-					558,575
2006 Sales Tax Revenue Bonds	50,000	393,610	443,610	443,610															443,610
2008 CIP Sales Tax Bond	425,000	347,912	772,912		772,912														772,912
Zon's Line of Credit	199,452	12,040	211,492	180,843						30,649									211,492
2002 Fire Truck Capital Lease	68,425	3,148	71,572	71,572															71,572
Fire Equipment Lease	65,562	2,511	68,073			68,073													68,073
2008 Fire Truck Lease	86,463	13,856	100,319			100,319													100,319
City Yard			-	(1,505)															-
Fire Stations #1 & #2			-	(68,032)															-
Total	1,364,902	861,651	2,226,553	815,057	-	772,912	149,081	168,392	-	-	-	62,295	76,348	-	-	-	-	-	2,226,553
SID Debt Service Fund																			
2007 River Park SID	540,000	163,390	703,390			703,390													703,390
MBA Fund																			
2002 MBA Revenue Bond	400,000	324,703	724,703						724,703										724,703
RDA Fund																			
2008 TIF Bond	844,000	383,069	1,227,069		1,227,069														1,227,069
Water Fund																			
2003 Water Revenue Bonds	925,000	115,031	1,040,031											296,472	743,559				1,040,031
2007 Water Revenue Bonds	425,000	968,105	1,393,105												1,393,105				1,393,105
2009 Water Revenue Bonds	550,000	376,291	926,291												926,291				926,291
Street Lighting																			
Repay Loan to Parkway	63,998	23,227	87,225														87,225		87,225
Mulligans																			
2005 MBA Lease Revenue Bond	210,000	238,038	448,038														448,038		448,038
Total	5,498,457	3,569,548	10,530,129	815,057	-	3,753,706	149,081	168,392	-	724,703	703,390	62,295	76,348	296,472	3,062,955	535,263	-	-	10,530,129

Appendix C: Debt Reduction Schedule

FY 2012 - 2013	Principal	Interest	Total	GENERAL FUND			Impact Fees								Total							
				General	Class C	RDA	DSR Boyer Tenfold	Fleet Equipment	CIP General Reserves	RDA Hairout	SID Assessment	Road	Parks	Storm Drain		Police	Fire	Water	Water Fund	Operations	Recycling	
General Debt Service Fund																						
2001 Sales Tax Revenue Bonds	495,000	65,625	560,625	190,387			148,920							151,766								560,625
2006 Sales Tax Revenue Bonds	50,000	391,610	441,610	441,610																		441,610
2008 CIP Sales Tax Bond	435,000	328,537	763,537		763,537																	763,537
Zion's Line of Credit	103,293	2,453	105,746	105,746																		105,746
2008 Fire Truck Lease	89,736	10,583	100,319				100,319															100,319
City Yard			-	(1,505)									1,505									-
Fire Stations #1 & #2			-	(70,073)									70,073									-
Total	1,173,029	798,808	1,971,837	666,165	-	763,537	148,920	100,319	-	-	-	-	70,073	151,766	-	-	-	-	-	-	-	1,971,837
SID Debt Service Fund																						
2007 River Park SID	551,000	142,605	703,605																			703,605
MBA Fund																						
2002 MBA Revenue Bond	415,000	310,233	725,233																			725,233
RDA Fund																						
2008 TIF Bond	859,000	345,975	1,204,975			1,204,975																1,204,975
Water Fund																						
2003 Water Revenue Bonds	985,000	70,750	1,055,750																			1,055,750
2007 Water Revenue Bonds	425,000	951,105	1,376,105																			1,376,105
2009 Water Revenue Bonds	550,000	354,291	904,291																			904,291
Street Lighting																						
Repay Loan to Parkway	77,699	20,082	97,781																			97,781
Mulligans																						
2005 MBA Lease Revenue Bond	220,000	229,638	449,638																			449,638
Total	5,441,285	3,339,529	10,242,939	666,165	-	3,722,237	148,920	100,319	-	725,233	703,605	151,766	-	62,687	78,442	296,577	3,039,569	547,419	-	-	-	10,242,939

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Glossary

THE CITY OF SOUTH JORDAN * STATE OF UTAH

A scenic landscape photograph of a park area. In the foreground, a paved path curves through a grassy field. Several young trees are planted along the path, with one tree in the center-left showing vibrant red autumn foliage. In the background, there are residential buildings and a mountain range under a cloudy sky. The entire scene is framed by a large, light blue arch that contains the text 'THE CITY OF SOUTH JORDAN * STATE OF UTAH' in white, serif, all-caps font.

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GLOSSARY OF KEY TERMS

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

Ad Valorem Tax – Taxes levied on both real and personal property according to the property's valuation and the tax rate. Also known as Property Tax.

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

Adopted Budget – The annual budget approved by the City Council that establishes the legal authority for the expenditure of funds in the fiscal year.

Allocation – The assignment of one or more items of cost or revenue to one or more segments of an organization according to benefits received, responsibilities, or other logical measures of use.

Appropriation – Legal authorization granted by the City Council to make expenditures and incur obligations for specific purposes.

Assessed Valuation – A valuation set upon real estate or other property by the Salt Lake County Assessor as a basis for levying property taxes.

Audit – A review performed by an independent certified public accountant to form an opinion regarding the legitimacy of transactions and internal controls.

Balanced Budget – A budget in which current revenues equal current expenditures. The State or local government may set the legal requirements for a balanced budget.

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

Bond – A written promise to pay a specified sum of money, called the face value or principal, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate.

Bond Proceeds – Funds received from the sale or issuance of bonds.

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

Bond Refinancing – The payoff and re-issuance of bonds to obtain better interest rates and/or bond conditions.

Bond Refunding – The redemption of a bond with proceeds received from issuing lower-cost debt obligations.

Budget – A financial plan consisting of an estimate of proposed expenditures and their purposes for a given period and the proposed means of financing them.

Budgetary Control – The control of management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of authorized appropriations and available revenues.

CAFR – (see Comprehensive Annual Financial Report).

Capital Assets – Assets of significant value and having a useful life of several years.

Capital Carryovers – Any unspent appropriation for capital projects that are authorized by City Council to be reappropriated in the following year.

Capital Equipment - Equipment with an expected life of more than one year, such as automobiles, computers, and furniture.

Capital Improvement Program – An annual, updated plan of capital expenditures for public facilities and infrastructure (buildings, streets, etc.), with estimated costs, sources of funding, and timing of work over a period of time.

Capital Outlay – Expenditures which result in the acquisition of capital assets.

Capital Project – Projects involving the purchase or construction of capital assets.

CDBG – (see Community Development Block Grant).

Certified Tax Rate – The tax rate that would generate the same amount of revenue as the previous year plus any new growth.

CIP – (see Capital Improvement Program).

Community Development Block Grant (CDBG) – The Housing and Community Development Act of 1974 provides funds to cities and counties to develop urban communities and expand economic opportunities principally for low- and moderate-income persons.

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

Consolidated Budget – City budget that includes all funds – governmental and proprietary.

Consumer Price Index (CPI) – A statistical description of price levels provided by the United States Department of Labor. The change in this index from year to year is used to measure the cost of living and economic inflation.

Contingency – An appropriation of funds to cover unforeseen expenditures which may occur during the budget year.

CPI – (see Consumer Price Index).

Debt Service – The payment of principal, interest, and service charges related to long-term debt.

Debt Service Fund – A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Deficit – An excess of expenditures or expenses over revenues.

Department – A major administrative division of the City that indicates overall management responsibility for an operation or group of related operations within a functional area.

Depreciation – Expiration in the service life of fixed assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy, and obsolescence.

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

Division – A sub-section within a department that provides specific services.

Encumbrances – Obligations or commitments in the form of purchase orders or contracts, the expenditure/expense of which has not yet occurred.

Enterprise Fund – A fund established to account for operations that are financed and operated in a manner similar to private business enterprises – the services are predominantly self-supported by user fees and charges. Examples are water and sanitation.

Expenditure – The actual spending of governmental funds set aside by an appropriation.

Expense – The actual spending of proprietary funds set aside by an appropriation.

Fiscal Year – The twelve-month period of time to which a budget applies. The City of South Jordan's fiscal year is July 1 through June 30.

Franchise Tax – A tax levied at the state level against businesses and partnerships chartered within that state. South Jordan charges a 6% franchise tax for electrical and natural gas utilities.

FTE – (see Full Time Equivalent).

Full Time Equivalent – The hourly equivalent of a full-time employee. An FTE can be made up of either one full-time employee or two or more part-time employees whose total hours equal 2,080 per year.

Fund – A fiscal or accounting entity with a self-balancing set of accounts established for the purpose of carrying out specific activities in accordance with clearly defined restrictions and/or limitations.

Fund Balance – The difference between a fund's assets and its liabilities.

GAAP – (see Generally Accepted Accounting Principles).

GASB – (see Governmental Accounting Standards Board).

General Fund – The primary fund of the City used to account for all financial resources except those identified for special purposes or required to be accounted for in another fund.

Generally Accepted Accounting Principles (GAAP) – Uniform minimum standards for financial accounting and recording.

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

General Obligation Bonds – Bonds used for various purposes and repaid by the regular revenue raising powers of the City.

Grant – Contributions, gifts, or assets from another government entity to be used or expended for a specified purpose, activity, or facility.

Impact Fees – Fees used to offset the additional burden on city infrastructure caused by new development within the city. The fees are collected and accounted for separately to be used for projects relating to the impact of the additional development.

Infrastructure – Facilities or assets on which the continuance and growth of a community depend, such as streets, waterlines, etc.

Interfund Transfers – Monies transferred from one fund to another to either finance the operations of another fund or to reimburse the fund for certain expenditures/expenses.

Intergovernmental Revenue – Money collected by one level of government and distributed to another level of government.

Long-term Debt – Debt with a maturity of more than one year after the date of issuance.

Maturity – The date on which the principal or stated values of investments or debt obligations are due and may be reclaimed.

Modified Accrual Basis of Accounting – A method of accounting in which revenues are recognized in the period in which they become available and measurable and expenditures are recognized at the time a liability is incurred.

Motor Vehicle Fee – Fee imposed on passenger cars, light trucks, sport utility vehicles, vans, motorcycles, and recreational vehicles and due at the time of registration.

Operating Expenditures – The cost for materials and equipment required for a department to perform its functions.

Operating Revenues – Funds received by the City as income to pay for ongoing operations.

Ordinance – A formal legislative enactment by the City Council. It has the full force and effect of law within City boundaries unless preempted by a higher form of law. An ordinance has a higher legal standing than a resolution.

Property Tax – An ad valorem (according to value) tax based on the fair market value of real property (land and buildings) and personal property (business equipment). Fair market value is determined by the county as of January 1 of each year.

RDA – (see Redevelopment Agency).

Redevelopment Agency – A separate entity established to revitalize blighted and economically depressed areas of a community and to promote economic growth.

Reserve – A portion of a fund balance which has been legally segregated for a specific use and is, therefore, not available for further appropriation or expenditure.

Resolution – A special order of the City Council that requires less legal formality and has a lower legal standing than an ordinance.

Revenues – Sources of income such as taxes used to finance the operation of government.

Sales Tax – Tax imposed on the taxable sales of all final goods. South Jordan receives part of the 6.85% sales tax charged in Salt Lake County.

Special Assessment – A tax on property owners who receive a benefit not received by all other taxpayers.

Special Improvement District (SID) – An area of the city where the property owners come together and vote on incurring the costs of making special improvements to the area (such as putting in custom streetlights). A special improvement district is created and a bond is issued to pay for the project. Then the property owners within the district pay a special assessment in addition to their taxes in order to repay the bond.

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

Tax Base – The total taxable value of property within the local government's legal boundaries.

Tax Increment – Property tax that is collected as a result of increased valuation within an RDA area.

Tax Rate – The amount of tax levied for each \$100 of assessed valuation.

Taxable Value – The assessed value of property less exemptions.

Taxes – Compulsory charges levied by a government for the purpose of financing services for the common benefit of the people.

Transfers – Legally authorized intra-city transfers of appropriations from one City fund to another City fund. Revenues and expenditures are accounted for in both funds.

Truth in Taxation – Legal requirement for Utah cities to hold public hearings in the event the city chooses to adopt a tax rate higher than the certified tax rate.

Undesignated Fund Balance – A portion of a fund balance that has not been designated or reserved for any specific use.

User Fees – The payment of a fee for direct receipt of a public service by the party benefiting from the service.

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