

City of South Jordan
Fiscal Year
2010-2011
Final Budget



THE CITY OF SOUTH JORDAN * STATE OF UTAH



May 27, 2011
The Honorable Mayor and
Members of the City Council
South Jordan City, Utah

Re: Fiscal Year 2010-2011 Final Budget

Please accept the final amended budget for fiscal year 2010-2011. It has been prepared to document the various proposed budget adjustments made during the past fiscal year and is hereby submitted respectively for your review. The following paragraphs briefly summarize those proposed adjustments.

General Fund Revenues

The total overall adjustment to General Fund revenues is an increase of **\$194,646**. The following details the most significant changes:

- Sales Tax projections have been increased in the amount of **\$234,405** (The economy is slowly recovering and the City is a beneficiary of that recovery).
- Intergovernmental Revenues increased in the amount of **\$263,868** (Due to the receipt of various grants funding which is not recognized until actually received).
- Misc. Revenue projections have also been increased in the amount of **\$327,988** (This fund accounts for all donations, vending revenues, etc. which are projected very conservatively and then adjusted when actually received).
- Licenses & Permit Revenues have been decreased in the amount of **\$289,956** & Charges for Services projections have been decreased by **\$201,305** (While South Jordan is a leader in the area with regard to building permits, development type revenues are down significantly from previous years).

Use of Fund Balance

In this particular year it is important to understand why an additional **\$174,828** of fund balance was used during the past fiscal year. As you may recall Finance Director Sunil Naidu explained several months ago that several budgets once considered Special Revenue Funds could no longer be categorized in such a manner. These funds would now be part of the General Fund and could no longer carry fund balances separate from the General Fund. Because of that change, those funds did spend down their fund balances during the year on special projects.

General Fund Expenditures

General Fund expenditures increased overall in the amount of **\$398,474**. The increase in expenditures includes the utilization of grant funds, the expense of the fund balances described above, and the contribution to maintain the eighteen percent General Fund balance.

Other Governmental Funds

The most significant changes in other governmental funds are primarily due to the adjustments made to account for capital improvement project (CIP) spending. Most projects are not funded initially, but as impact fee and other revenues become available, then projects from the five year Capital Improvement Plan are funded. It is also important to make note of changes in two other funds: first, the Fitness Center budget was adjusted to account for higher revenues, which are better than originally anticipated; and second, the opposite occurred with the Mulligan's budget revenues as they have been decreased to account for lower revenues than were originally anticipated.

Acknowledgement & Gratitude

As I stated last year, words are simply not enough to express the level of respect and gratitude I have towards members of the finance staff, they are the BEST! To Sunil Naidu, Amy Harrington, Jeff Robb, Stephanie Carter, Leah Hardy, Stacy Kesler, Charity Stone, Linsey Cramer, and Tara Allred, I say “Thank You”, for your contributions to this immense budget process which requires a monumental amount of time and effort.

Respectfully submitted,

Laurie T. Johnson
Assistant City Manager/Budget Officer

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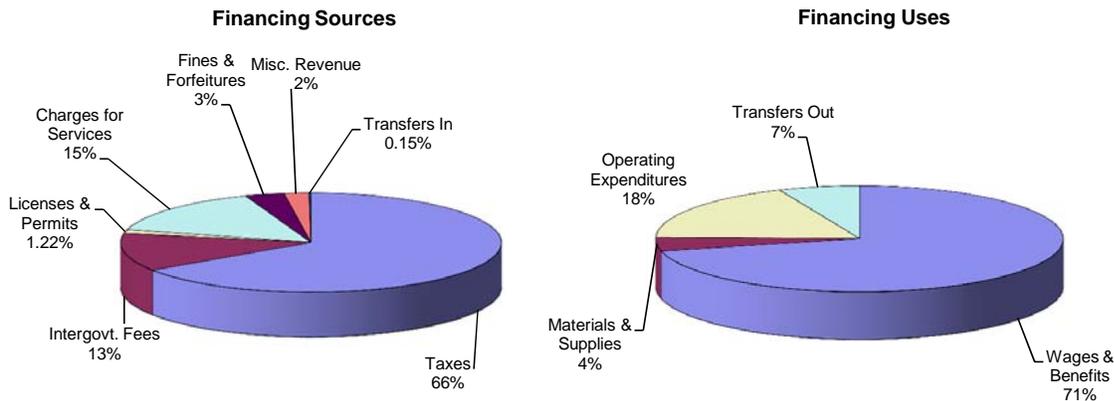
General Fund Summary

	Adopted Budget FY 10-11	Jul-Jun Adjustments	Final Budget FY 10-11
REVENUES			
Sales Taxes	\$7,732,469	\$234,405	\$7,966,874
Property Taxes	7,100,590	0	7,100,590
Franchise Taxes	3,549,876	0	3,549,876
Motor Vehicle Fees	598,980	0	598,980
Class C Road Funds	1,649,995	0	1,649,995
Licenses & Permits	2,269,856	(289,956)	1,979,900
Intergovernmental Revenues	94,558	263,868	358,426
Administration Fees	2,622,367	0	2,622,367
Charges for Services	2,042,773	(201,305)	1,841,468
Fines and Forfeitures	1,000,000	(25,000)	975,000
Investment Earnings	279,682	(115,354)	164,328
Miscellaneous Revenue	126,222	327,988	454,210
Total General Fund Revenue	29,067,368	194,646	29,262,014
TRANSFERS IN AND USE OF FUND BALANCE			
Transfers In	16,280	29,000	45,280
Use of Fund Balance	13,000	174,828	187,828
Total Transfers In and Use of Fund Balance	29,280	203,828	233,108
Total Rev, Trans in, and Use of Fund Balance	29,096,648	398,474	29,495,122
EXPENDITURES			
Wages and Benefits	20,948,550	19,173	20,967,723
Materials and Supplies	1,148,440	70,536	1,218,976
Operating Expenditures	5,081,956	270,329	5,352,285
Total General Fund Expenditures	27,178,946	360,038	27,538,984
TRANSFERS OUT AND CONTRIBUTION TO FUND BALANCE			
Transfers Out	1,917,702	(19,349)	1,898,353
Contribution to Fund Balance	0	57,785	57,785
Total Transfers Out and Contribution to Fund Balance	1,917,702	38,436	1,956,138
Total Exp, Trans Out, and Cont to Fund Balance	29,096,648	398,474	29,495,122

Notes to the General Fund Summary

Revenues - Adjusted to account for the receipt of grants and updated other revenue projections.

Expenditures - Adjusted to account for grant expenditures, the use of special revenue fund balances, and misc. staff changes.



DIVISION ACTIVITIES – GENERAL FUND OPERATIONS

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

Business Services

Business Services Admin

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

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.

Historical Committee

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

Information Center

The Information Center is a centralized group of problem-solvers who answer citizens when they call the City. Their mission is to ensure that all callers are answered directly and provided exceptional customer service.

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.

Seniors

The South Jordan Senior Center provides recreation, leisure, education and meals to the senior citizens of South Jordan.

Community Development

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 accordance with the City's

Building

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

Planning

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

Emergency Management

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.

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.

Engineering

Engineering

The Engineering division is responsible for the development of master plans for the storm drain, transportation, and culinary water systems that address the existing and future needs of the City. The Engineering division also provides design and design review of development and capital infrastructure projects and provides inspection services and contract administration to ensure that projects are constructed in accordance with codes, plans, and specifications.

Executive

Executive

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

Legal

The Legal division provides a full scope of comprehensive in-house legal counsel, risk management, criminal prosecution and legislative services to the City and its affiliated entities and personnel. This division provides services to and on behalf of the City of South Jordan, a Utah municipal corporation; it does not represent or provide legal services to individual citizens or businesses.

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.

Management Services

The Management Services 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.

Finance

Finance

The Finance department provides budget, accounting, purchasing and funding direction for the City. This includes accounts payable, payroll, reporting all financial transactions for the City, and producing the city's Comprehensive Annual Financial Report (CAFR).

Fire

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.

Government Services

Government Services Admin

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

Court

The Justice Court Judge exercises authority over matters within the court's jurisdiction and conducts proceedings, hearings, and trials. 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.

Facilities

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

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.

Ordinance Enforcement

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

Utility Billing

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

Parks and Recreation Programs

Country Fest

Country Fest is the City of South Jordan's annual town day's celebration, celebrated annually on the third weekend in June.

Parks

The Parks division provides maintenance to all city parks, trails and open spaces. The parks division is also responsible for all active sport park maintenance as well as the urban forestry program which inventories and monitors all public trees.

PACD

Public arts and culture programs are coordinated by staff with advisement of the Public Arts & Cultural Development Board.

Recreation Programs

The South Jordan Recreation Programs division provides a variety of sports and recreational programs for teams and individuals. Programs include but are not limited to softball, soccer, flag football, gymnastics, martial arts, dance, basketball, volleyball, etc.

Police

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.

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.

Police

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

Public Works

Fleet

The Fleet division is an internal support team providing repair and maintenance for all city vehicles and equipment.

Municipal Services Operations

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

Street Lighting

The Street Lighting division operates under the direction of the Operations division of the City's Municipal Services 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.

Streets

The Streets division operates under the direction of the Operations Division of the City's Municipal Services Department. The Streets division maintains over 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 All Departments

	Adopted Budget FY 10-11	Jul-Jun Adjustments	Final Budget FY 10-11
<u>Business Services</u>			
Business Services Admin			
Wages and Benefits	221,358	0	221,358
Materials and Supplies	1,850	0	1,850
Operating Expenditures	6,540	0	6,540
Total Business Services Admin	229,748	0	229,748
Gale Center			
Wages and Benefits	52,796	0	52,796
Materials and Supplies	4,350	0	4,350
Operating Expenditures	50,171	84,879	135,050
Total Gale Center	107,317	84,879	192,196
Historical Committee			
Wages and Benefits	0	0	0
Materials and Supplies	0	0	0
Operating Expenditures	13,000	23,141	36,141
Total Historical Committee	13,000	23,141	36,141
Information Center			
Wages and Benefits	384,938	0	384,938
Materials and Supplies	5,000	0	5,000
Operating Expenditures	1,200	0	1,200
Total Information Center	391,138	0	391,138
Information Services			
Wages and Benefits	482,497	0	482,497
Materials and Supplies	17,400	0	17,400
Operating Expenditures	396,893	1,800	398,693
Total Information Services	896,790	1,800	898,590
Neighborhood Services			
Wages and Benefits	80,687	0	80,687
Materials and Supplies	24,706	(1,596)	23,110
Operating Expenditures	1,570	1,596	3,166
Total Neighborhood Services	106,963	0	106,963
Seniors			
Wages and Benefits	205,246	0	205,246
Materials and Supplies	15,250	19,721	34,971
Operating Expenditures	38,060	(50)	38,010
Total Seniors	258,556	19,671	278,227

General Fund All Departments

	Adopted Budget FY 10-11	Jul-Jun Adjustments	Final Budget FY 10-11
<u>Community Development</u>			
Building			
Wages and Benefits	809,441	30,000	839,441
Materials and Supplies	13,375	500	13,875
Operating Expenditures	16,821	(500)	16,321
Total Building	839,637	30,000	869,637
Comm Dev Admin			
Wages and Benefits	120,048	0	120,048
Materials and Supplies	4,075	0	4,075
Operating Expenditures	1,964	0	1,964
Total Comm Dev	126,087	0	126,087
Planning			
Wages and Benefits	374,582	40,000	414,582
Materials and Supplies	8,395	0	8,395
Operating Expenditures	8,005	0	8,005
Total Planning	390,982	40,000	430,982
<u>Emergency Management</u>			
Emergency Management			
Wages and Benefits	168,848	0	168,848
Materials and Supplies	12,427	(4,032)	8,395
Operating Expenditures	2,070	30,915	32,985
Total Emergency Management	183,345	26,883	210,228
Risk Management			
Wages and Benefits	0	0	0
Materials and Supplies	0	6,000	6,000
Operating Expenditures	480,114	49,000	529,114
Total Risk Management	480,114	55,000	535,114
<u>Engineering</u>			
Engineering			
Wages and Benefits	1,586,187	(55,105)	1,531,082
Materials and Supplies	32,018	0	32,018
Operating Expenditures	41,043	(600)	40,443
Total Engineering	1,659,248	(55,705)	1,603,543

General Fund All Departments

	Adopted Budget FY 10-11	Jul-Jun Adjustments	Final Budget FY 10-11
<u>Executive</u>			
Executive			
Wages and Benefits	704,568	185,000	889,568
City-Wide Merit Increases	0	0	0
Materials and Supplies	95,551	5,000	100,551
Operating Expenditures	406,375	48,122	454,497
Total Executive	1,206,494	238,122	1,444,616
Legal			
Wages and Benefits	605,459	0	605,459
Materials and Supplies	25,798	2,000	27,798
Other Expenditures	48,525	0	48,525
Total Legal	679,782	2,000	681,782
Recorder			
Wages and Benefits	151,656	0	151,656
Materials and Supplies	63,120	0	63,120
Operating Expenditures	84,160	0	84,160
Total Recorder	298,936	0	298,936
Management Services			
Wages and Benefits	124,045	0	124,045
Materials and Supplies	9,600	0	9,600
Other Expenditures	4,550	0	4,550
Total Management Services	138,195	0	138,195
<u>Finance</u>			
Budget			
Wages and Benefits	510,084	(510,084)	0
Materials and Supplies	25,707	(25,707)	0
Operating Expenditures	98,600	(98,600)	0
Total Budget	634,391	(634,391)	0
Finance			
Wages and Benefits	369,513	325,084	694,597
Materials and Supplies	71,030	29,207	100,237
Operating Expenditures	25,170	29,735	54,905
Total Finance	465,713	384,026	849,739

General Fund All Departments

	Adopted Budget FY 10-11	Jul-Jun Adjustments	Final Budget FY 10-11
<u>Fire</u>			
Fire			
Wages and Benefits	3,904,927	0	3,904,927
Materials and Supplies	93,156	(24,381)	68,775
Operating Expenditures	256,063	18,940	275,003
Total Fire	4,254,146	(5,441)	4,248,705
<u>Government Services</u>			
Government Services Admin			
Wages and Benefits	205,291	0	205,291
Materials and Supplies	4,483	(350)	4,133
Operating Expenditures	6,270	5,020	11,290
Total Government Services Admin	216,044	4,670	220,714
Court			
Wages and Benefits	345,993	0	345,993
Materials and Supplies	19,153	(500)	18,653
Operating Expenditures	27,410	500	27,910
Total Court	392,556	0	392,556
Custodial			
Wages and Benefits	285,403	(285,403)	0
Materials and Supplies	25,033	(25,033)	0
Operating Expenditures	9,933	(9,933)	0
Total Custodial	320,369	(320,369)	0
Facilities			
Wages and Benefits	183,497	408,222	591,719
Materials and Supplies	87,469	62,483	149,952
Operating Expenditures	31,426	327,610	359,036
Total Facilities	302,392	798,315	1,100,707
Facilities Admin			
Wages and Benefits	122,819	(122,819)	0
Materials and Supplies	13,050	(13,050)	0
Operating Expenditures	314,277	(314,277)	0
Total Facilities Admin	450,146	(450,146)	0
Human Resources			
Wages and Benefits	194,283	0	194,283
Materials and Supplies	15,672	0	15,672
Operating Expenditures	19,031	0	19,031
Total Human Resources	228,986	0	228,986

General Fund All Departments

	Adopted Budget FY 10-11	Jul-Jun Adjustments	Final Budget FY 10-11
Ordinance Enforcement			
Wages and Benefits	171,421	0	171,421
Materials and Supplies	4,500	63	4,563
Operating Expenditures	8,010	(63)	7,947
Total Ordinance Enforcement	183,931	0	183,931
Utility Billing			
Wages and Benefits	250,294	0	250,294
Materials and Supplies	5,259	(300)	4,959
Operating Expenditures	103,730	300	104,030
Total Utility Billing	359,283	0	359,283
<u>Parks and Recreation Programs</u>			
Country Fest/Sesquicentennial			
Wages and Benefits	0	0	0
Materials and Supplies	0	0	0
Operating Expenditures	64,750	40,451	105,201
Total Country Fest	64,750	40,451	105,201
Parks			
Wages and Benefits	1,219,634	0	1,219,634
Materials and Supplies	103,732	0	103,732
Operating Expenditures	290,800	0	290,800
Total Parks	1,614,166	0	1,614,166
Public Arts			
Wages and Benefits	0	0	0
Materials and Supplies	0	0	0
Operating Expenditures	35,000	10,177	45,177
Total Public Arts	35,000	10,177	45,177
Recreation			
Wages and Benefits	573,021	0	573,021
Materials and Supplies	31,940	0	31,940
Operating Expenditures	109,071	3,000	112,071
Total Recreation	714,032	3,000	717,032
<u>Police</u>			
Animal Control			
Wages and Benefits	141,498	0	141,498
Materials and Supplies	8,700	0	8,700
Operating Expenditures	10,446	0	10,446
Total Animal Control	160,644	0	160,644

General Fund All Departments

	Adopted Budget FY 10-11	Jul-Jun Adjustments	Final Budget FY 10-11
Homeland Security			
Wages and Benefits	88,246	0	88,246
Materials and Supplies	31,824	0	31,824
Operating Expenditures	19,045	0	19,045
Total Homeland Security	139,115	0	139,115
Police			
Wages and Benefits	4,587,267	2,269	4,589,536
Materials and Supplies	92,977	57,781	150,758
Operating Expenditures	521,987	(14,500)	507,487
Total Police	5,202,231	45,550	5,247,781
Public Works			
Fleet			
Wages and Benefits	314,744	0	314,744
Materials and Supplies	36,639	0	36,639
Operating Expenditures	229,926	0	229,926
Total Fleet	581,309	0	581,309
MS Operations			
Wages and Benefits	497,740	0	497,740
Materials and Supplies	12,400	739	13,139
Operating Expenditures	40,642	(739)	39,903
Total MS Operations	550,782	0	550,782
Streetlighting			
Wages and Benefits	172,666	0	172,666
Materials and Supplies	58,062	0	58,062
Operating Expenditures	526,533	18,405	544,938
Total Streetlighting	757,261	18,405	775,666
Streets			
Wages and Benefits	737,853	2,009	739,862
Materials and Supplies	74,739	(18,009)	56,730
Operating Expenditures	732,775	16,000	748,775
Total Streets	1,545,367	0	1,545,367
Total General Fund All Departments	27,178,946	360,038	27,538,984

Notes to General Fund All Departments

General Changes - The Budget & Finance budgets were combined for simplification purposes; the Custodial, Facilities Adm. & Facilities budgets were also combined for the same purpose.

Wages & Benefits - Adjusted to account for staffing moves & changes.

Operating - Adjusted to account for the expenditure of grant funds and the use of special revenue fund balances.

FUND DESCRIPTIONS - SPECIAL REVENUE FUNDS

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

Redevelopment Agency (RDA)

The Redevelopment Agency of South Jordan exists to improve blighted areas within the City 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

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

Community Development Block Grant (CDBG)

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

EECBG

South Jordan was approved to receive an Energy Efficiency and Conservation Block Grant from the federal government. This grant was used to complete activities that will lead to significant energy usage reductions and reduced utility costs.

Storm Drain

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

Fitness Center

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

Redevelopment Agency

Revenues	Adopted Budget FY 10-11	Jul-Jun Adjustments	Final Budget FY 10-11
Revenues			
Project #1 Towers Increment	\$498,433	\$0	\$498,433
Project #2 Harmons	319,609	0	319,609
Project #3 Southgate Increment	695,220	0	695,220
Project #4 Gateway Increment	100,000	0	100,000
Project #5 South Jordan Parkway Increment	527,073	0	527,073
Project #6 South I-15 Frontage	564,118	0	564,118
Project #7 North Jordan Gateway Increment	360,350	0	360,350
Project #8 South Towne Center Increment	239,846	0	239,846
Project #10 South Bangerter	1,385,665	0	1,385,665
Project #11 Merit Medical	345,872	0	345,872
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	5,036,186	0	5,036,186
Transfer From Other Funds			
Use of Fund Balance	0	601,545	601,545
Total Trans From Other Funds	0	601,545	601,545
Total Revenues and Transfers	5,036,186	601,545	5,637,731
Operating Expenditures			
Employee Wages and Benefits	0	0	0
Materials and Supplies	73,900	0	73,900
Operating Expenditures	386,627	0	386,627
Debt Service	890,027	0	890,027
Cost of Issuance	0	0	0
Trustee Fees	1,813	0	1,813
Total Operating Expenditures	1,352,367	0	1,352,367
Project Expenditures			
Tax Increment Commitments	1,943,041	0	1,943,041
Capital Improvement Projects	0	689,768	689,768
Total Project Expenditures	1,943,041	689,768	2,632,809
Transfers Out			
Transfer to General Fund	0	0	0
Transfer to General Debt Service Fund	764,412	0	764,412
Transfer to Capital Equipment	0	0	0
Transfer to CIP General	0	0	0
Transfer to MBA	718,115	0	718,115
Transfer to Fitness Center	0	0	0
Transfer to Mulligan's	0	0	0
Transfer to Risk Management	19	0	19
Contribution to Fund Balance	258,232	(88,223)	170,009
Total Transfers Out	1,740,778	(88,223)	1,652,555
Total Expenditures	5,036,186	601,545	5,637,731

Notes to Redevelopment Agency Fund

Revenues - Use of Fund Balance.

Expenditures - Use of fund balance to fund capital improvement projects.

RDA Housing

Revenues	Adopted Budget FY 10-11	Jul-Jun Adjustments	Final Budget FY 10-11
Revenues			
Housing Revenue	\$1,358,274	\$0	1,358,274
Bond Proceeds	0	0	0
Other Miscellaneous	0	0	0
Investment Earnings	0	0	0
Total Revenues	1,358,274	0	1,358,274
Transfer From Other Funds			
Use of Fund Balance	0	0	0
Total Trans From Other Funds	0	0	0
Total Revenues and Transfers	1,358,274	0	1,358,274
Operating Expenditures			
Debt Service	337,597	0	337,597
Cost of Issuance	0	0	0
Trustee Fees	688	0	688
Total Operating Expenditures	338,285	0	338,285
Project Expenditures			
Housing Program	1,011,858	0	1,011,858
Property Acquisition	0	0	0
Total Project Expenditures	1,011,858	0	1,011,858
Transfers Out			
Contribution to Fund Balance	8,131	0	8,131
Total Transfers Out	8,131	0	8,131
Total Expenditures	1,358,274	0	1,358,274

Notes to Redevelopment Housing Fund

Revenues - No changes.

Expenditures - No changes.

CDA

Revenues	Adopted Budget FY 10-11	Jul-Jun Adjustments	Final Budget FY 10-11
Revenues			
Project#12 Commerce Park	\$2,134,182	\$0	\$2,134,182
Project#13 South Station	468,099	0	468,099
Other Miscellaneous	0	0	
Investment Earnings	0	0	0
Total Revenues	2,602,281	0	2,602,281
Transfer From Other Funds			
Use of Fund Balance	0	0	0
Total Trans From Other Funds	0	0	0
Total Revenues and Transfers	2,602,281	0	2,602,281
Operating Expenditures			
Operating Expenditures	65,057	0	65,057
Infrastructure Maintenance	5,000	0	5,000
Total Operating Expenditures	70,057	0	70,057
Project Expenditures			
Tax Increment Commitments	2,267,152	0	2,267,152
Capital Reserve	265,072	0	265,072
Total Project Expenditures	2,532,224	0	2,532,224
Transfers Out			
Contribution to Fund Balance	0	0	0
Total Transfers Out	0	0	0
Total Expenditures	2,602,281	0	2,602,281

Notes to CDA Fund

Revenues - No changes.

Expenditures - No changes.

Recreation Programs

Revenues	Adopted Budget FY 10-11	Jul-Jun Adjustments	Final Budget FY 10-11
Revenues			
Program Revenue	\$196,035	\$0	\$196,035
Total Revenues	196,035	0	196,035
Transfer From Other Funds			
Use of Fund Balance	0	25,000	25,000
Total Trans From Other Funds	0	25,000	25,000
Total Revenues and Transfers	196,035	25,000	221,035
Operating Expenditures			
Program Expenditures	196,035	25,000	221,035
Equipment Expenditures	0	0	0
Total Operating Expenditures	196,035	25,000	221,035
Project Expenditures			
Transfers Out			
Contribution to Fund Balance	0	0	0
Total Expenditures	196,035	25,000	221,035

Notes to Recreation Programs Fund

Revenues - Transferred \$25,000 of fund balance.

Expenditures - Used fund balance to pay for active play fields preparation.

CDBG

Revenues	Adopted Budget FY 10-11	Jul-Jun Adjustments	Final Budget FY 10-11
Revenues			
CDBG Grant	\$57,820	\$0	\$57,820
Total Revenues	57,820	0	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	0	57,820
Operating Expenditures			
Employee Wages and Benefits	0	0	0
Operating Expenditures	3,150	0	3,150
Sustainability Study	0	0	0
2-1-1 Program	1,500	0	1,500
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	53,170	0	53,170
Total Operating Expenditures	57,820	0	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	0	57,820

Notes to CDBG Fund

Revenues - No changes.

Expenditures - No changes.

EECBG

Revenues	Adopted Budget FY 10-11	Jul-Jun Adjustments	Final Budget FY 10-11
Revenues			
EECBG Grant	\$191,550	(\$10,810)	\$180,740
Total Revenues	191,550	(10,810)	180,740
Transfer From Other Funds			
Use of Fund Balance	0	0	0
Total Trans From Other Funds	0	0	0
Total Revenues and Transfers	191,550	(10,810)	180,740
Operating Expenditures			
Operating Expenditures	6,947	(6,947)	0
Sport Light Retrofit	24,920	(9,920)	15,000
EEC Strategy Plan	0	0	0
Streetlighting LED Bulbs	75,000	21,700	96,700
Gale Center Lighting & Mech. Retrofit	84,683	(15,643)	69,040
Total Operating Expenditures	191,550	(10,810)	180,740
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	191,550	(10,810)	180,740

Notes to EECBG Fund

Revenues - Program revenues adjusted to actual fiscal year receipts.

Expenditures - Project funding adjusted to fit actual project expenditures.

Storm Drain

Revenues	Adopted Budget FY 10-11	Jul-Jun Adjustments	Final Budget FY 10-11
Revenues			
Storm Water Fees	\$858,500	\$0	\$858,500
Inspection Fees	0	0	0
Other Miscellaneous	0	7,845	7,845
Total Revenues	858,500	7,845	866,345
Transfer From Other Funds			
Use of Fund Balance	0	177,320	177,320
Total Trans From Other Funds	0	177,320	177,320
Total Revenues and Transfers	858,500	185,165	1,043,665
Operating Expenditures			
Employee Wages and Benefits	467,347	3,275	470,622
Materials and Supplies	41,494	(5,743)	35,751
Operating Expenditures	281,223	0	281,223
Total Operating Expenditures	790,064	(2,468)	787,596
Project Expenditures			
Capital Expenditures	20,223	132,165	152,388
Equipment Expenditures	600	38,000	38,600
Misc Storm Drain Projects	35,000	18,808	53,808
Total Project Expenditures	55,823	188,973	244,796
Transfers Out			
Transfer to Risk Management	2,341	0	2,341
Transfer to General Fund	600	0	600
Contribution to Fund Balance	9,672	(1,340)	8,332
Total Transfers Out	12,613	(1,340)	11,273
Total Expenditures	858,500	185,165	1,043,665

Notes to Storm Drain Fund

Revenues - Recognized revenue associated with 114th South betterments.

Expenditures - Adjusted to account for actual project expenditures.

Fitness Center

Revenues	Adopted Budget FY 10-11	Jul-Jun Adjustments	Final Budget FY 10-11
Revenues			
Grants	0	0	0
Membership Revenues	\$425,000	\$140,000	\$565,000
Day Pass Revenues	205,000	55,000	260,000
Silver Sneakers	14,000	6,000	20,000
Facility Rentals	0	0	0
Day Care	10,000	0	10,000
Aquatic Programs	105,000	0	105,000
Adult Programs	14,000	0	14,000
Child/Youth Programs	3,000	0	3,000
Recreation Revenue	95,000	5,000	100,000
Camp Programs	60,000	20,000	80,000
Vending Revenues	17,000	1,000	18,000
Pro Shop	5,000	0	5,000
Other Rec Programs/Facility Rental	0	0	0
Food & Beverages	9,000	(5,000)	4,000
Brithday Parties	30,000	15,000	45,000
Investment Earnings	0	0	0
Total Revenues	992,000	237,000	1,229,000
Transfer From Other Funds			
Transfer from General Fund	395,112	(100,000)	295,112
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	395,112	(100,000)	295,112
Total Revenues and Transfers	1,387,112	137,000	1,524,112
Operating Expenditures			
Employee Wages and Benefits	756,511	70,000	826,511
Materials and Supplies	174,200	4,500	178,700
Operating Expenditures	414,471	21,500	435,971
Total Operating Expenditures	1,345,182	96,000	1,441,182
Project Expenditures			
Capital Expenditures	0	0	0
Capital Replacement Reserve	20,000	60,000	80,000
Total Project Expenditures	20,000	60,000	80,000
Transfers Out			
Transfer to Risk Management	949	0	949
Contribution to Fund Balance	20,981	(19,000)	1,981
Total Transfers Out	21,930	(19,000)	2,930
Total Expenditures	1,387,112	137,000	1,524,112

Notes to Fitness Center Fund

Revenues - Increased revenues to account for actual business revenue.

Operations - Adjusted expenditures to reflect actual business operations.

FUND DESCRIPTIONS - 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 from those individual funds.

General Debt Service

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.

SID Debt Service

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

Municipal Building Authority

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 & Fitness Center. Annual lease payments, shown as transfers, are made to the South Jordan MBA from which the bond payments are made.

Debt Service

Revenues	Adopted Budget FY 10-11	Jul-Jun Adjustments	Final Budget FY 10-11
Revenues			
Investment Earnings	\$8,251	\$0	\$8,251
Reimbursement-Boyer/Tenfold Construction	149,230	0	149,230
Bond Premium	0	0	0
Bond Proceeds	0	0	0
Total Revenues	157,481	0	157,481
Transfer From Other Funds			
Transfer from General Fund	1,147,570	0	1,147,570
Transfer from CIP General	0	0	0
Transfer from Road Impact Fees	212,821	0	212,821
Transfer from Storm Dr Impact Fee	0	0	0
Transfer from Fire Impact Fee	74,368	0	74,368
Transfer from Police Impact Fees	62,310	0	62,310
Transfer from Cap Equipment	168,392	0	168,392
Transfer from Water Operations	0	0	0
Transfer from Water Impact Fees	0	0	0
Transfer from Recycling	0	0	0
Transfer from RDA	764,412	0	764,412
Use of Fund Balance	0	0	0
Total Trans From Other Funds	2,429,873	0	2,429,873
Total Revenues and Transfers	2,587,354	0	2,587,354
Operating Expenditures			
Principal on Long-Term Debt	1,440,306	0	1,440,306
Interest on Long-Term Debt	898,834	0	898,834
Capital Lease Payments	239,964	0	239,964
Trustee Fees	8,250	0	8,250
Total Operating Expenditures	2,587,354	0	2,587,354
Project Expenditures			
Transfers Out			
Contribution to Fund Balance	0	0	0
Total Transfers Out	0	0	0
Total Expenditures	2,587,354	0	2,587,354

Notes to Debt Service Fund

Revenues - No changes.

Expenditures - No changes.

SID Bond Debt Service

Revenues	Adopted Budget FY 10-11	Jul-Jun Adjustments	Final Budget FY 10-11
Revenues			
Special Assessments	\$727,005	\$0	\$727,005
Bond Proceeds	0	0	0
Investment Earnings	0	0	0
Total Revenues	727,005	0	727,005
Transfer From Other Funds			
Use of Fund Balance	0	0	0
Total Trans From Other Funds	0	0	0
Total Revenues and Transfers	727,005	0	727,005
Operating Expenditures			
Operating Expenditures	21,350	0	21,350
Principal on Bonds	520,000	0	520,000
Bond Interest Payment	183,405	0	183,405
Trustee Fees	2,250	0	2,250
Total Operating Expenditures	727,005	0	727,005
Project Expenditures			
Transfers Out			
Contribution to Fund Balance	0	0	0
Total Transfers Out	0	0	0
Total Expenditures	727,005	0	727,005

Notes to SID Bond Debt Service Fund

Revenues - No changes.

Expenditures - No changes.

Municipal Building Authority

Revenues	Adopted Budget FY 10-11	Jul-Jun Adjustments	Final Budget FY 10-11
Revenues			
Investment Earnings	\$1,750	\$0	\$1,750
Total Revenues	1,750	0	1,750
Transfer From Other Funds			
Transfer from RDA	718,115	0	718,115
Transfer from CIP General	0	0	0
Use of Fund Balance	0	0	0
Total Trans From Other Funds	718,115	0	718,115
Total Revenues and Transfers	719,865	0	719,865
Operating Expenditures			
Operating Expenditures	0	0	0
Principal on Bonds	380,000	0	380,000
Bond Interest Payment	338,115	0	338,115
Trustee Fees	1,750	0	1,750
Total Operating Expenditures	719,865	0	719,865
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	719,865	0	719,865

Notes to Municipal Building Authority Fund

Revenues - No changes.

Expenditures - No changes.

FUND ACTIVITIES - CAPITAL PROJECT FUNDS

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

Capital Projects

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

Capital Equipment

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

Capital Projects

Revenues	Adopted Budget FY 10-11	Jul-Jun Adjustments	Final Budget FY 10-11
Revenues			
Parks Impact Fees	\$0	\$1,034,269	\$1,034,269
Storm Drain Impact Fees	0	256,358	256,358
Road Impact Fees	0	431,702	431,702
Police Impact Fees	0	63,781	63,781
Fire Impact Fees	0	78,267	78,267
Other Grants	0	22,950	22,950
Investment Earnings	0	0	0
Other Miscellaneous	0	144,468	144,468
Bond Proceeds	0	0	0
Bond Premiums	0	0	0
Bond Draws	0	1,343,732	1,343,732
Total Revenues	0	3,375,527	3,375,527
Transfer From Other Funds			
Transfer from General Fund	0	0	0
Transfer from Street Lighting	0	61,347	61,347
Transfer from Water Operations	0	0	0
Transfer from Water CIP	0	0	0
General CIP and Impact Fee Reserves	349,499	2,011,163	2,360,662
Total Trans From Other Funds	349,499	2,072,510	2,422,009
Total Revenues and Transfers	349,499	5,448,037	5,797,536
Operating Expenditures			
Cost of Issuance	0	0	0
Total Operating Expenditures	0	0	0
Project Expenditures (By Funding Source)			
General Projects	0	1,840,571	1,840,571
Parks Projects	0	1,034,269	1,034,269
Road Projects	0	218,881	218,881
Storm Drain Projects	0	256,358	256,358
Public Safety Projects	0	5,370	5,370
08 Sales Tax Bond Projects	0	1,343,732	1,343,732
Total Project Expenditures	0	4,699,181	4,699,181
Transfers Out			
Transfer to Historic Preservation Fund	0	0	0
Transfer to General Debt Service Fund	349,499	0	349,499
Transfer to CIP General	0	29,000	29,000
Transfer to Park Impact Fees	0	0	0
Transfer to Cap Equipment	0	562,000	562,000
Transfer to Mulligans	0	157,856	157,856
Transfer to Fitness Center	0	0	0
Contribution to Fund Balance	0	0	0
Total Transfers Out	349,499	748,856	1,098,355
Total Expenditures	349,499	5,448,037	5,797,536

Notes to Capital Projects Fund

Revenues - Adjusted revenues to account for receipt of impact fees.

Expenditures - Adjusted expenditures to reflect actual project spending.

Capital Equipment

Revenues	Adopted Budget FY 10-11	Jul-Jun Adjustments	Final Budget FY 10-11
Revenues			
Investment Earnings	\$0	\$0	\$0
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	11,919	386,936
Transfer from RDA	0	0	0
Transfer from Storm Drain	0	0	0
Transfer from CIP General	0	562,000	562,000
Transfer from Cap Equipment	0	0	0
Transfer from Cap Equip Loan Fund	0	0	0
Transfer from Water Operations	0	200,000	200,000
Transfer from Mulligans	0	0	0
Use of Reserves	0	0	0
Use of Fund Balance	124,375	233,816	358,191
Total Trans From Other Funds	499,392	1,007,735	1,507,127
Total Revenues and Transfers	499,392	1,007,735	1,507,127
Operating Expenditures			
Project Expenditures			
Computer Software & Equipment	60,000	292,000	352,000
Culinary Water Equipment	0	200,000	200,000
Fire Equipment	0	10,000	10,000
Public Safety Equipment	0	233,816	233,816
Fleet Equipment	271,000	260,000	531,000
Total Project Expenditures	331,000	995,816	1,326,816
Transfers Out			
Transfer to General Debt Service Fund	168,392	0	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 Operating	0	0	0
Transfer to Water Cap Equipment	0	0	0
Contribution to Fund Balance	0	11,919	11,919
Total Transfers Out	168,392	11,919	180,311
Total Expenditures	499,392	1,007,735	1,507,127

Notes to Capital Equipment Fund

Revenues - Adjusted to account for additional funding which came available after balancing the previous fiscal year.

Expenditures - Adjusted to reflect actual equipment purchases.

Fleet Equipment

Revenues	Adopted Budget FY 10-11	Jul-Jun Adjustments	Final Budget FY 10-11
Funding Source			
Water Revenues	\$200,000	\$0	\$200,000
Storm Drain Revenues	0	0	0
Sanitation Revenues	0	0	0
Transfer from General Fund	315,017	0	315,017
Use of Capital Equipment Reserves	0	0	0
Use of Capital Equipment Reserves (Fleet Replacement Plan)	124,375	0	124,375
Total Trans From Other Funds	639,392	0	639,392
Total Revenues and Transfers	639,392	0	639,392
Fleet Expenditures			
General Fund	271,000	0	271,000
Lease Payments	168,392	0	168,392
Water Fund	200,000	0	200,000
Storm Drain Fund	0	0	0
Sanitation	0	0	0
Total Fleet Expenditures	639,392	0	639,392
Total Transfers Out	0	0	0
Total Expenditures	639,392	0	639,392

Notes to Fleet Equipment

Revenues - No changes.

Expenditures - No changes.

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.

Water

The Water Fund utilizes revenues collected for culinary water supplied to residential and commercial customers along with various fees for inspections and connections.

Water Capital Projects

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

Secondary Water

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

Sanitation

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

Recycling

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

Mulligans

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

Water

Revenues	Adopted Budget FY 10-11	Jul-Jun Adjustments	Final Budget FY 10-11
Revenues			
Water Sales	\$13,851,182	\$0	\$13,851,182
Finance Charges	137,201	0	137,201
Investment Earnings	39,066	0	39,066
Water Share Lease	0	0	0
Miscellaneous Revenue	3,544	0	3,544
Water Meter Sets	80,000	0	80,000
Sale(Loss) of Capital Assets	0	0	0
Total Revenues	14,110,993	0	14,110,993
Transfer From Other Funds			
Transfer from Water Capital Equipment	0	0	0
Transfer from Water CIP	296,949	0	296,949
Use of Fund Balance	0	0	0
Total Trans From Other Funds	296,949	0	296,949
Total Revenues and Transfers	14,407,942	0	14,407,942
Operating Expenditures			
Employee Wages and Benefits	904,003	600	904,603
Materials and Supplies	152,127	(600)	151,527
Operating Expenditures	7,607,194	0	7,607,194
Principal on Bonds	1,795,000	0	1,795,000
Bond Interest Payment	1,535,244	0	1,535,244
Trustee Fees	9,500	0	9,500
Total Operating Expenditures	12,003,068	0	12,003,068
Project Expenditures			
Transfers Out			
Transfer to Risk Management	2,444	0	2,444
Transfer to General Debt Service Fund	0	0	0
Transfer to Water Cap Equipment	200,000	0	200,000
Transfer to Water CIP General	0	0	0
Contribution to Fund Balance (Reserved for Water Capital Projects)	2,202,430	0	2,202,430
Total Transfers Out	2,404,874	0	2,404,874
Total Expenditures	14,407,942	0	14,407,942

Notes to Water Fund

Revenues - No changes.

Expenditures - No significant changes.

Water CIP

Revenues	Adopted Budget FY 10-11	Jul-Jun Adjustments	Final Budget FY 10-11
Revenues			
Water Impact Fees	\$0	\$0	\$0
Investment Earnings	0	0	0
Reimbursement Kennecott Land	0	0	0
Other Revenue	0	0	0
Total Revenues	0	0	0
Transfer From Other Funds			
Transfer from General Fund	0	0	0
Transfer from Water Operations	200,000	0	200,000
Transfer from Water General	0	0	0
Use of Fund Balance	296,949	5,446,937	5,743,886
Total Trans From Other Funds	496,949	5,446,937	5,943,886
Total Revenues and Transfers	496,949	5,446,937	5,943,886
Operating Expenditures			
Other Expenditures			
Bond Interest Payment	0	0	0
Total Other Expenditures	0	0	0
Project Expenditures			
Water Betterment Costs	0	1,448,650	1,448,650
Water Tank Projects	0	2,968,927	2,968,927
Other Water Projects	0	1,029,360	1,029,360
Water Capital Equipment	0	0	0
Water Fleet Equipment	200,000	0	200,000
Total Project Expenditures	200,000	5,446,937	5,646,937
Transfers Out			
Transfer to General Debt Service Fund	0	0	0
Transfer to Water CIP - 07 Water Bond	0	0	0
Transfer to CIP General	0	0	0
Transfer to Water (For Debt Service)	296,949	0	296,949
Contribution to Fund Balance	0	0	0
Total Transfers Out	296,949	0	296,949
Total Expenditures	496,949	5,446,937	5,943,886

Notes to Water CIP Fund

Revenues - Adjusted to account for transfer from Fund Balance.

Expenditures - Adjusted to account for actual water capital projects.

Secondary Water

Revenues	Adopted Budget FY 10-11	Jul-Jun Adjustments	Final Budget FY 10-11
Revenues			
Irrigation Water Sales	\$650,000	\$0	\$650,000
Other Miscellaneous	0	0	0
Total Revenues	650,000	0	650,000
Transfer From Other Funds			
Use of Fund Balance	40,558	211,580	252,138
Total Trans From Other Funds	40,558	211,580	252,138
Total Revenues and Transfers	690,558	211,580	902,138
Operating Expenditures			
Employee Wages and Benefits	171,664	0	171,664
Materials and Supplies	16,400	0	16,400
Operating Expenditures	380,767	186,580	567,347
Capital Lease Payments	19,817	0	19,817
Interest on Capital Leases	765	0	765
Total Operating Expenditures	589,413	186,580	775,993
Project Expenditures			
Reuse Water Feasibility Study	30,000	0	30,000
Utah Lake Canal - Weir Screen	15,000	0	15,000
Water Bridge Replacement	50,000	0	50,000
114th South Betterment (UDOT)	0	25,000	25,000
Total Project Expenditures	95,000	25,000	120,000
Transfers Out			
Transfer to Risk Management	1,211	0	1,211
Transfer to CIP General	0	0	0
Contribution to Fund Balance	4,934	0	4,934
Total Transfers Out	6,145	0	6,145
Total Expenditures	690,558	211,580	902,138

Notes to Secondary Water Fund

Revenues - Adjusted to account for the use of fund balance.

Expenditures - Adjusted to include additional operating costs associated with 114th South Betterment costs and the cost of Jordan Narrows Pump Station Special Assessment.

Sanitation

Revenues	Adopted Budget FY 10-11	Jul-Jun Adjustments	Final Budget FY 10-11
Revenues			
Garbage Fees	\$1,794,730	\$0	\$1,794,730
Neighborhood Cleanup	20,000	0	20,000
Special Service Pickup	0	0	0
Finance Charges	0	0	0
Investment Earnings	0	0	0
Miscellaneous Revenue	0	0	0
Capital Contributions	0	0	0
Increase in Transjordan Equity	0	0	0
Total Revenues	1,814,730	0	1,814,730
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	1,814,730	0	1,814,730
Operating Expenditures			
Employee Wages and Benefits	101,105	0	101,105
Materials and Supplies	102,687	0	102,687
Operating Expenditures	1,410,062	0	1,410,062
Equipment	62,559	0	62,559
Capital Lease Payments	103,210	0	103,210
Interest on Capital Leases	3,984	0	3,984
TransJordan Landfill Debt Payment	0	0	0
Total Operating Expenditures	1,783,607	0	1,783,607
Project Expenditures			
Transfers Out			
Transfer to CIP General	0	0	0
Transfer to Risk Management	247	0	247
Contribution to Fund Balance	30,876	0	30,876
Total Transfers Out	31,123	0	31,123
Total Expenditures	1,814,730	0	1,814,730

Notes to Sanitation Fund

Revenues - No changes.

Expenditures - No changes.

Recycling

Revenues	Adopted Budget FY 10-11	Jul-Jun Adjustments	Final Budget FY 10-11
Revenues			
Garbage Fees	\$561,471	\$0	\$561,471
Total Revenues	561,471	0	561,471
Transfer From Other Funds			
Use of Fund Balance	52,034	0	52,034
Total Trans From Other Funds	52,034	0	52,034
Total Revenues and Transfers	613,505	0	613,505
Operating Expenditures			
Materials and Supplies	41,707	0	41,707
Operating Expenditures	571,798	0	571,798
Total Operating Expenditures	613,505	0	613,505
Project Expenditures			
Transfers Out			
Transfer to CIP General	0	0	0
Contribution to Fund Balance	0	0	0
Total Transfers Out	0	0	0
Total Expenditures	613,505	0	613,505

Notes to Recycling Fund

Revenues - No changes.

Expenditures - No changes.

Mulligans

Revenues	Adopted Budget FY 10-11	Jul-Jun Adjustments	Final Budget FY 10-11
Revenues			
Instructor Fees	\$49,100	(\$9,100)	\$40,000
Driving Range	391,683	(91,683)	300,000
Executive 9 Course	226,628	(26,628)	200,000
Miniature Golf	332,860	(23,737)	309,123
Golf Cart Rental	67,383	(9,383)	58,000
Batting Cages	154,052	(29,052)	125,000
Food & Beverages	61,941	0	61,941
Golf Shop	38,503	0	38,503
Other Mulligans Revenue	8,400	15,271	23,671
Investment Earnings	0	0	0
Total Revenues	1,330,550	(174,312)	1,156,238
Transfer From Other Funds			
Transfer from CIP General	0	157,856	157,856
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	157,856	157,856
Total Revenues and Transfers	1,330,550	(16,456)	1,314,094
Operating Expenditures			
Employee Wages and Benefits	569,651	0	569,651
Materials and Supplies	96,261	0	96,261
Operating Expenditures	195,700	0	195,700
Principal on Bonds	205,000	0	205,000
Bond Interest Payment	245,213	0	245,213
Trustee Fees	1,800	0	1,800
Total Operating Expenditures	1,313,625	0	1,313,625
Project Expenditures			
Capital Replacement Reserve	0	0	0
Capital Expenditures	0	0	0
Total Project Expenditures	0	0	0
Transfers Out			
Transfer to Risk Management	469	0	469
Transfer to Capital Lease	0	0	0
Contribution to Fund Balance	16,456	(16,456)	0
Total Transfers Out	16,925	(16,456)	469
Total Expenditures	1,330,550	(16,456)	1,314,094

Notes to Mulligans Fund

Revenues - Adjusted to account for lower revenue projections due to inclement weather.

Expenditures - Eliminated Contribution to Fund Balance.

FUND ACTIVITIES - PERMANENT FUNDS

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

Cemetery Perpetual Care

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

Cemetery

Revenues	Adopted Budget FY 10-11	Jul-Jun Adjustments	Final Budget FY 10-11
Revenues			
Perpetual Care Revenue	\$8,000	\$0	\$8,000
Investment Earnings	0	0	0
Total Revenues	8,000	0	8,000
Transfer From Other Funds			
Use of Fund Balance	0	0	0
Total Trans From Other Funds	0	0	0
Total Revenues and Transfers	8,000	0	8,000
Operating Expenditures			
Project Expenditures			
	0	0	0
Total Project Expenditures	0	0	0
Transfers Out			
Transfer to General Fund	8,000	0	8,000
Contribution to Fund Balance	0	0	0
Total Transfers Out	8,000	0	8,000
Total Expenditures	8,000	0	8,000

Notes Cemetery Fund

No changes.