

City of South Jordan
Fiscal Year
2010-2011
Budget



THE CITY OF SOUTH JORDAN * STATE OF UTAH



City of South Jordan



Fiscal Year 2010-2011 Budget

The 2010-2011 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 2010-2011 Budget
Special Recognition

The following individuals played a key role in the development of the 2010-11 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 – Senior Financial Analyst

Kelly Pfof – Associate Director of Business Services
Brian Preece – Director of Management Services

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
Don Tingey – Director of Parks & Recreation
Chris Evans – Fire Chief
Lindsay Shepherd – Police Chief
Jon Day – Director of Business Services

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

Division Managers

Colby Hill – Parks Manager
Jeran Farley – Trails & Open Space Supervisor
Candy Ponzurick – Recreation Program Manager
Greg Schindler – City Planner
Jeremy Nielson – Deputy City Engineer
Ty Montalvo – Chief Building Official
Reed Thompson – Battalion Chief
Wayne Edginton – Battalion Chief
Andrew Butler – Battalion Chief
Robert Hansen – Police Lieutenant
Dan Starks – Police Lieutenant
Matt Evans – Police Lieutenant
Wendy Thomas – Senior Program Manager
Sherrie Vander Veur – Fitness Center Manager
Lori Day – Information Center Manager
Steve Wathen – Golf Professional/Manager

Melinda Nagai – Associate Director of Business Services
Jason Rasmussen – Associate Director of Public Works
Aaron Sainsbury – Associate Director of Public Works
Jeremy Collins – Fleet Manager
Jed Bell – Streets Manager
Raymond Garrison – Water Manager
Glen Kennedy – Storm Drain Manager
Teresa Cook – Associate Director of Government Services
Kyle Laws – Human Resource Generalist
David Pettersson – Facilities Manager
Gene Foval – Preventive Maintenance Worker
Brent Kemp – Facilities Coordinator
Mindy Madden – Code Compliance Supervisor
Jennifer Cahoon – Justice Court Administrator
Stacey Kesler – Utility Billing Supervisor

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City of South Jordan
Fiscal Year 2010-2011 Budget

Our Vision:

We are a family oriented community, founded upon principles of accountability, integrity, industry, and innovation with an unwillingness to compromise in securing a sustainable environment for future generations.

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

Elect

Mayor and City Council

Boards/Committees
*Senior Citizens Committee
*Historical Committee
*Gale History Center
*Public Art & Cultural Development Board
*Ad/Hoc as Determined

Boards/Commissions
*Planning Commission
*Board of Adjustments
*Architectural Review Committee
*Judge

Council Appoints

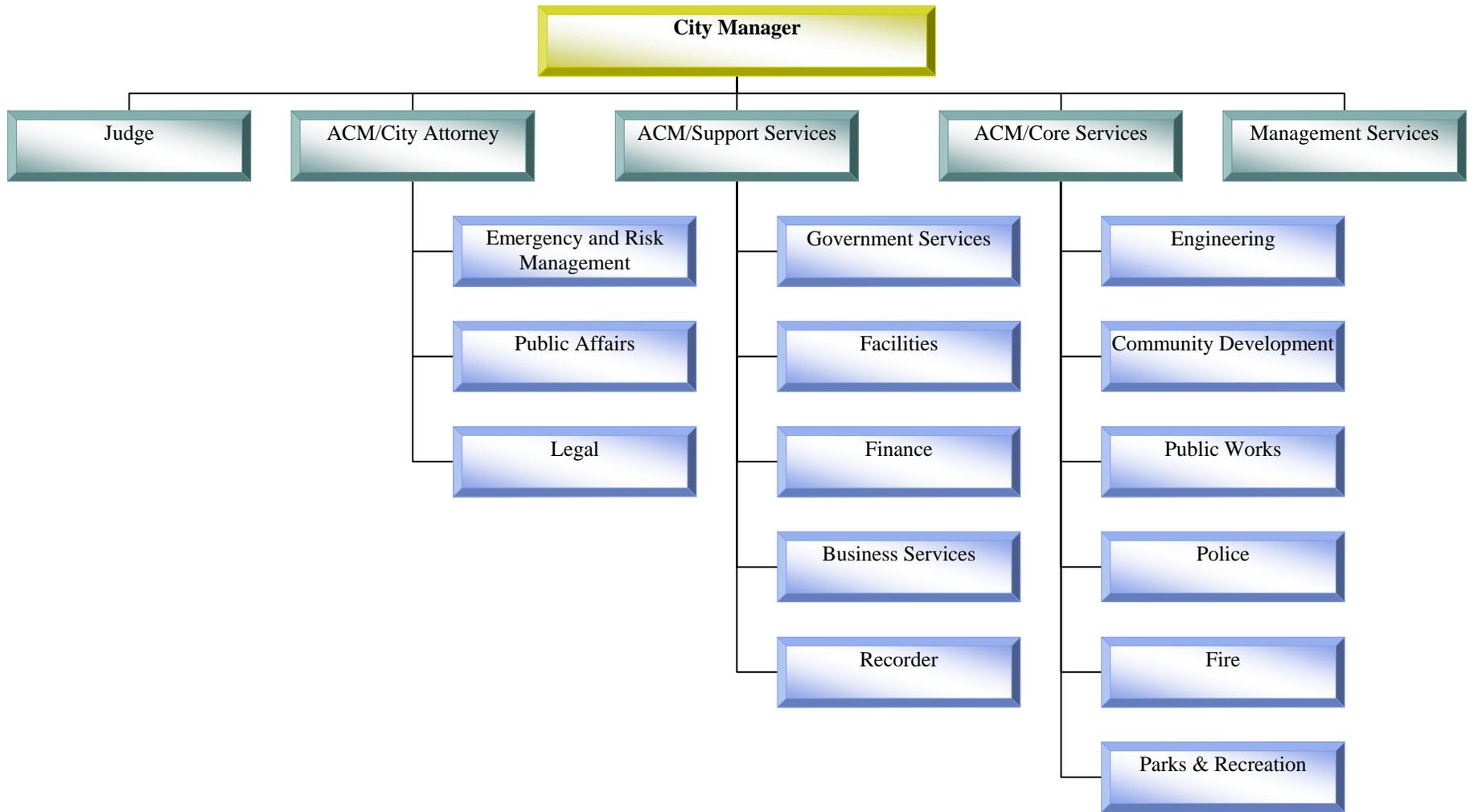
City Manager

City Manager Appoints

ACM/City Attorney

ACM/Support Services

ACM/Core Services



City-Wide Personnel			
	<u>FY10-11</u>	<u>FY09-10</u>	<u>FY08-09</u>
Full-Time	299	314	305
Part-Time	104	100	105
FTE	333.50	342.75	353.00

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Budget Message

Letter from City Manager

THE CITY OF SOUTH JORDAN * STATE OF UTAH



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W. Kent Money, *Mayor*
Brian Butters, *Council Member*
Kathie L. Johnson, *Council Member*
Larry Short, *Council Member*
Aleta Taylor, *Council Member*
Leona Winger, *Council Member*

John H. Geilmann, *City Manager*



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

In January 2010, the City Council adopted the following City Council Vision Statement:

*We are a family oriented community,
founded upon principles of
accountability, integrity, industry, and innovation
with an unwillingness to compromise in securing
a sustainable environment for future generations.*

Enclosed are the Fiscal Year 2010-2011 Budget and Capital Improvement Program for this great City of South Jordan, Utah. The Budget presented herein implements the foregoing Council Vision Statement.

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 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; thus maintaining South Jordan's status as a family oriented community.

For FY 2010/2011, the General Fund budget has remained flat at \$29,096,648. This is reflective of the current world wide gradual recovery from the past deep economic recession. Please be advised that the City is positioned to move positively in whatever direction the national or world wide 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.”

At the time of adoption of this 2010/2011 Budget, South Jordan is about to or will have adopted an update of the 2003 General Plan. 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.

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. Our goal is to maintain the City’s current highly trained and high quality workforce. One thing is vitally clear, it takes each and every one to make this City function effectively and efficiently.

The budget is flat yet balanced. Any increase in revenues and expenditures is in line with a growing City that is experiencing recovery from 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: 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 2010/2011 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 the necessary property tax revenue needed is 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 1% to \$29,096,648 over the amended 2009 budget of \$28,722,905. This increase is minimal and is reflective of the current world wide recession. The increase is also 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 12% and 14% 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 "...[unwilling] to compromise in securing a sustainable environment for future generations". 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 were 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 \$5,237,397. Overall reserves surpass \$21,000,000.

Strategic Goals: In accordance with the City's stated budget goals and objectives, the 2010/2011 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.
- Vision Principles – Accountability, integrity, industry, and innovation.

Summary

The Fiscal Year 2010/2011 budget is based on strategies answering the challenges associated with recovery from the deep 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 have actually passed 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

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 (GAAP). 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. 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:** 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 avoid encumbering 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 an account 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. 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 monitored.

- **Inter-Fund Borrowing / Transactions Policies:** a) Administrative 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 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 (25) twenty-five 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 the City Manager's or the City Manager's designee's authorization. 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 obtained through the budget amendment process conducted twice each 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:** 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.

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.

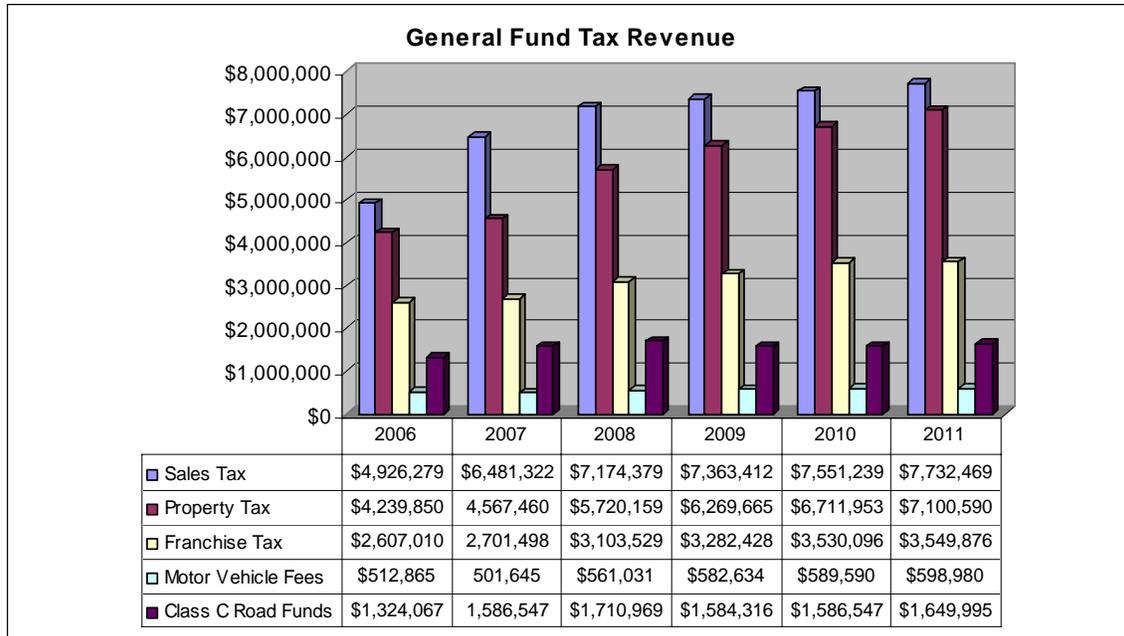
REVENUE ANALYSIS

User Fees – User fee revenue will be discussed in the section corresponding to the department that provides the service 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:

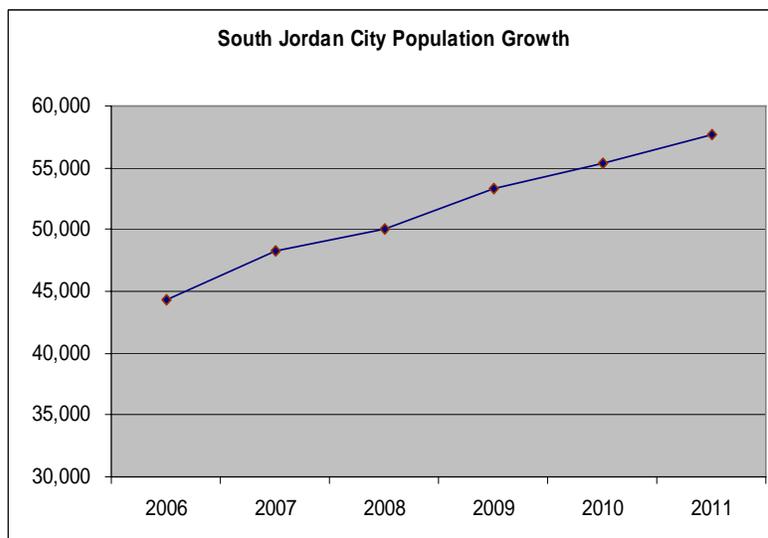
- How the fees compare with those charged by other cities.
- Whether the service benefits the general public versus an individual user.
- Whether the same service can be offered privately at a lower cost.

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 71% 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 3% and 4% respectively over the past year.

SALES TAX

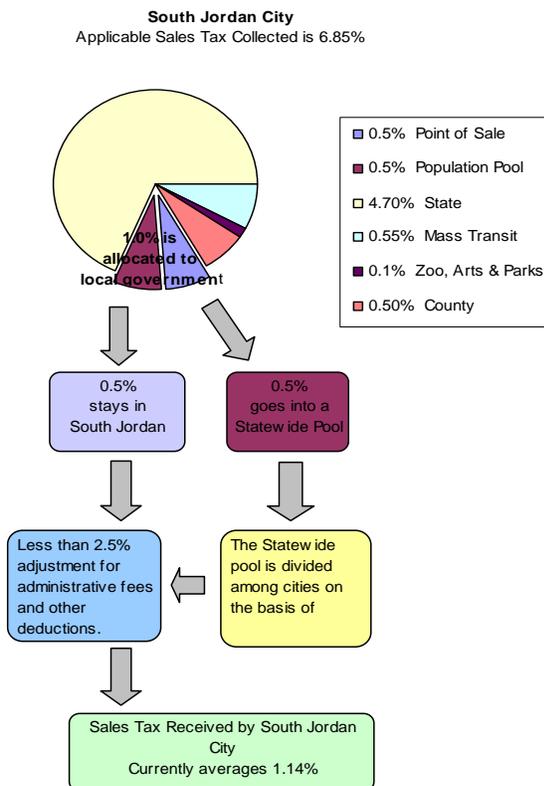
Sales tax is the largest revenue source for South Jordan City, consisting of approximately 27% of the overall general fund revenues. Distribution of sales tax revenues is established by state law based on the process described below. The Finance Council uses a qualitative method to forecast sales tax 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 – Legislative 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 reduced from 2.75% to 1.75% in 2008, and is now being taxed at a uniform statewide rate of 3.0%. The rate consists of the reduced rate of 1.75%, a local rate of 1.0%, and a county option rate of .25%.

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 89% from 2000 to 2009, while the state's population has grown at a more moderate rate of 25% 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 2010-2011 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. 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 and 11% in FY 2009. 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 9% in FY 2009, whereas statewide sales actually decreased by 11% during the same period.

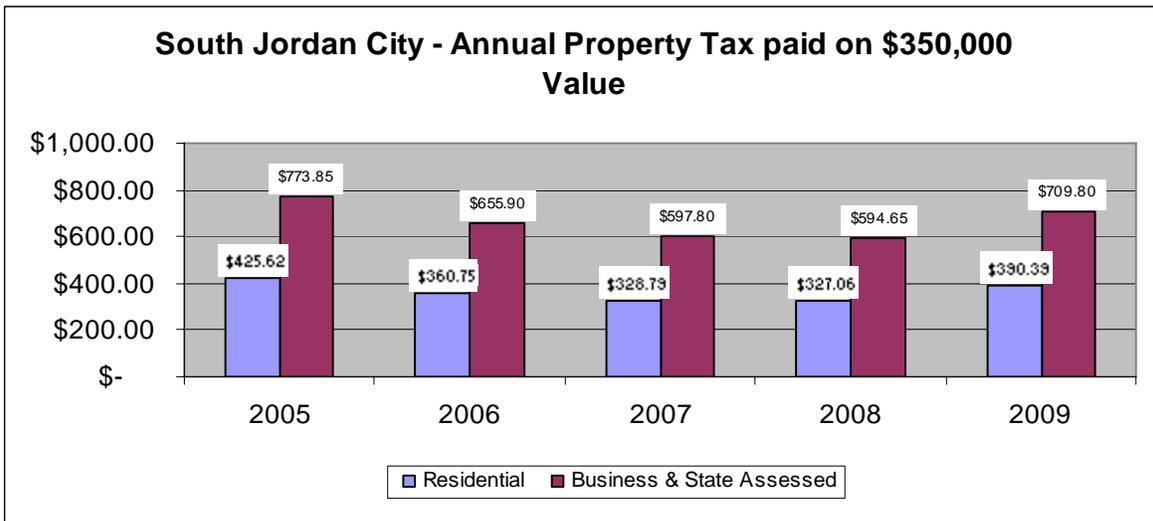
South Jordan continues to be one of the fastest growing cities along the Wasatch Front. With the City's growth projections and indicators forecasting a conservative increase in state sales, the City is projecting an increase of 2.4% in sales tax revenues for FY 2010-2011.

PROPERTY TAX

Property tax is South Jordan City's second largest source of tax revenue accounting for 24% of general fund revenue. South Jordan has undeniably prospered as the entire state enjoyed strong growth in years before the economic downturn. 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. The state's housing permits are forecasted to remain near historic lows throughout 2010. However, 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.

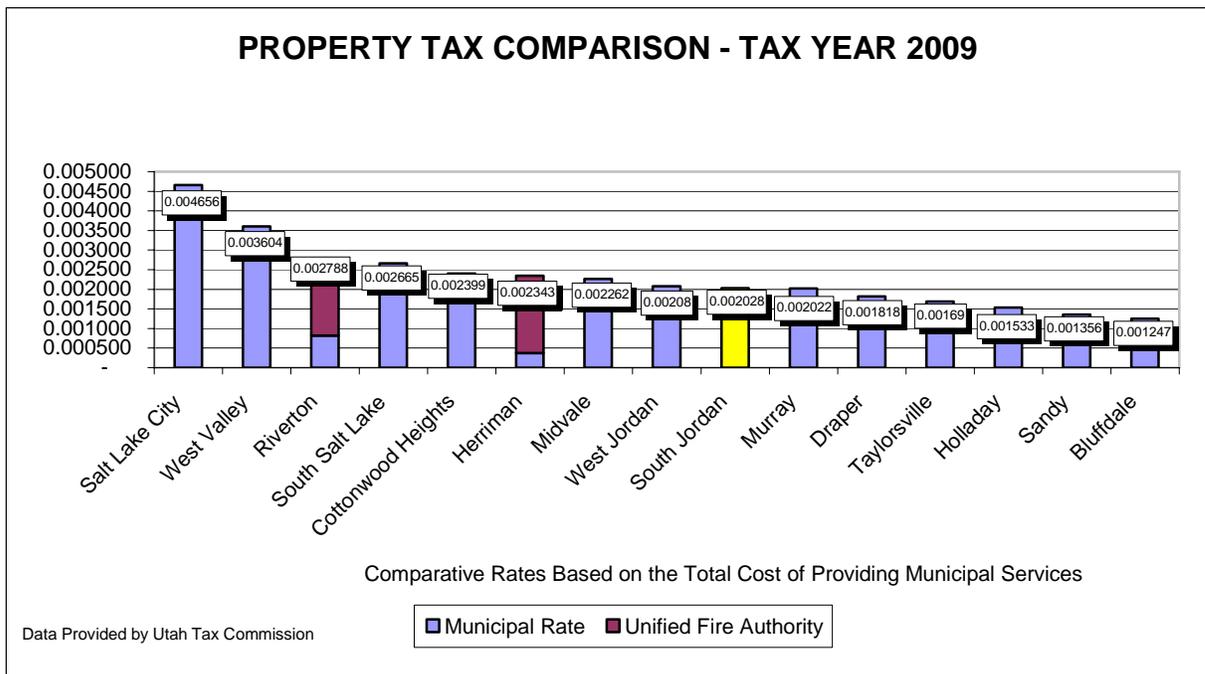
The following chart shows historical tax rates for the city and how they relate to an average \$350,000 property. Residential properties are taxed at 55% of the value, while business and state assessed properties are taxed at 100% of the value.

	Tax Year 2005	Tax Year 2006	Tax Year 2007	Tax Year 2008	Tax Year 2009
Tax Rate:					
General Operations	0.002211	0.001874	0.001708	0.001699	0.002028
Property Tax on \$350,000 Home	\$ 425.62	\$ 360.75	\$ 328.79	\$ 327.06	\$ 390.39
Property Tax on \$350,000 Business or State Assessed Property	\$ 773.85	\$ 655.90	\$ 597.80	\$ 594.65	\$ 709.80



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 comparable 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 .002122 should keep property tax at 24% of the overall revenues. These numbers are City estimates and actual figures will not be available until June 10, 2010.

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 6% 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.

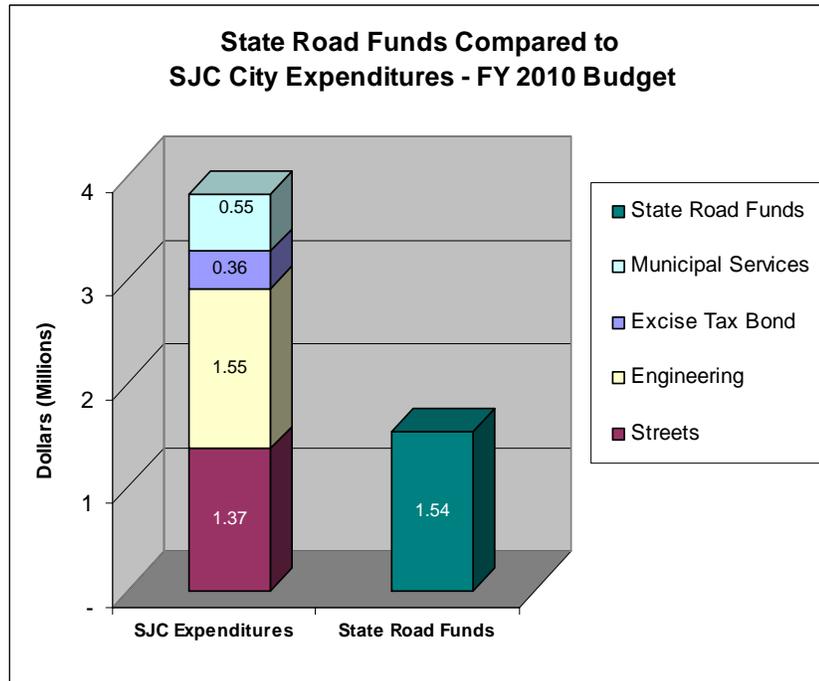
A qualitative method is used to forecast State Road Funds based on trends for each of the factors used in the formula:

Population – FY2011 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 and that the City's population growth and road miles will continue to outpace the state, the City is projecting it will receive 1.6 million in State Road Funds during FY2011.



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 2010-2011, \$1,147,570 will be paid from general fund revenues for debt. This amount is equal to 3.95% of general fund revenues, which total \$29,067,368. As of June 30, 2009, the City's outstanding debt for governmental activities was \$47,780,614. This is 1.12% of the assessed valuation of property within the City, totaling \$4,279,905,513. As of June 30, 2009, the City's outstanding debt for business-type activities was \$43,041,400. This is 1.01% 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 6/30/10	Year of Maturity
Excise Tax Bonds	2000	Class C Road Funds	350,000	8,575	358,575	350,000	2011
Sales Tax Bonds	2001	General Revenue	152,273	36,901	189,174	2,480,000	2015
		Impact Fees	177,606	43,040	220,646		
		Developer	120,121	29,109	149,230		
		Total	450,000	109,050	559,050		
Sales Tax Bonds	2006	General Revenue	50,000	395,610	445,610	9,765,000	2027
Sales Tax Bonds	2008	Tax Increment	400,000	364,412	764,412	7,730,000	2024
Lease Revenue Bonds	2002	Tax Increment	380,000	338,115	718,115	7,305,000	2024
Capital Leases	Varies	General Revenue	402,173	49,284	451,457	1,204,897	Varies
Total			2,032,173	1,265,046	3,297,219	28,834,897	

Additionally, special improvement district revenue bonds, originally issued in 2002 and refunded in 2007, will have an outstanding balance of \$4,765,000 as of June 30, 2010. 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 \$703,405 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 \$9,525,000 as of June 30, 2010. 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 6/30/10	Year of Maturity
Water Revenue Bond	2000	Water Fund	160,000	3,960	163,960	160,000	2011
Water Revenue Bond	2003	Water Fund	646,122	109,617	755,739	3,835,000	2014
		Impact Fees	253,878	43,071	296,949		
		Total	900,000	152,688	1,052,688		
Water Revenue Bond	2007	Water Fund	235,000	981,305	1,216,305	21,360,000	2027
Water Revenue Bond	2009	Water Fund	500,000	397,291	897,291	9,550,000	2023
Lease Revenue Bond	2005	Mulligan's	205,000	245,213	450,213	5,745,000	2029
Total			2,000,000	1,780,457	3,780,457	40,650,000	

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 outstanding bonds 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.

2002 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.

2000 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.

2005 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.

2003, 2007, and 2009 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.

Consolidated Budget

All Funds

	Actual FY08-09	Amended Budget FY 09-10	Estimated Actual FY 09-10	Proposed Budget FY 10-11
Financing Sources:				
Taxes & Special Assessments	35,838,715	\$24,646,958	25,920,426	\$28,705,661
Licenses & Permits	494,654	\$128,003	186,752	\$94,558
Intergovernmental Revenues	3,464,974	\$4,202,583	3,932,967	\$4,169,221
Charges for Services	23,398,120	\$24,952,918	24,636,755	\$25,144,809
Fines and Forfeitures	1,009,226	\$1,100,000	1,000,000	\$1,000,000
Miscellaneous Revenue	11,001,428	\$782,268	1,222,534	\$607,745
Fees from Developers	2,322,362	\$0	3,480,238	\$0
Debt Proceeds	0	\$0	0	\$0
Transfers In & Other Sources	13,847,898	\$28,306,341	21,374,116	\$5,307,761
Total Financing Sources	91,377,377	84,119,071	81,753,788	65,029,755
Financing Uses:				
Personnel Services	22,485,089	23,273,897	23,264,026	23,918,831
Material Supplies	1,581,341	1,840,227	1,695,868	1,847,216
Operating Expenses	14,754,832	16,243,471	15,936,278	16,645,831
Equipment & Improvements	2,349,226	915,507	1,101,759	613,559
Capital Outlays	18,445,315	23,368,109	18,952,372	1,400,454
Debt Service	6,562,328	9,373,803	9,368,939	9,162,532
External Commitments	9,940,762	1,719,836	2,044,979	4,475,265
Transfers Out	10,875,139	4,814,130	7,872,594	4,414,355
Total Financing Uses	86,994,032	81,548,980	80,236,815	62,478,043
Excess (Deficiency) of Financing Sources over Financing Uses	4,383,345	2,570,091	1,516,973	2,551,712

Notes to the Consolidated Budget Schedule

Changes to Financing Sources/Financing Uses - City-wide decrease in financing sources and financing uses are due to completed Capital Projects and Water Capital Projects. With completed projects and the amount of future projects slowing down, the budget has seen a major decrease in fees from developers, transfers in from impact fees, and capital outlays.

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.

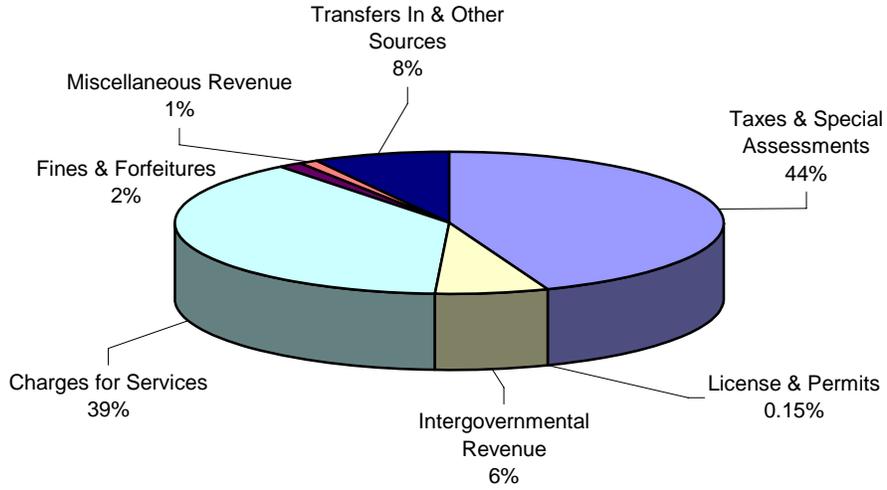
Capital Carryovers - Each year, any unspent appropriation for capital projects are reappropriated in the next year. City Council approves these carryovers as part of the mid-year budget amendment.

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

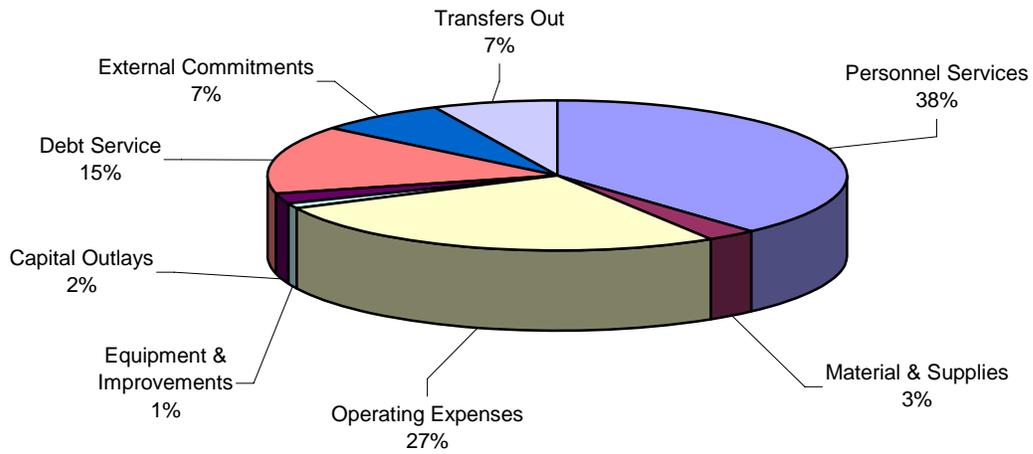
External Commitments - External commitments are obligations the City's Redevelopment Agency has entered into for the different project areas.

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.

Consolidated Financing Sources FY 2011



Consolidated Financing Uses FY 2011



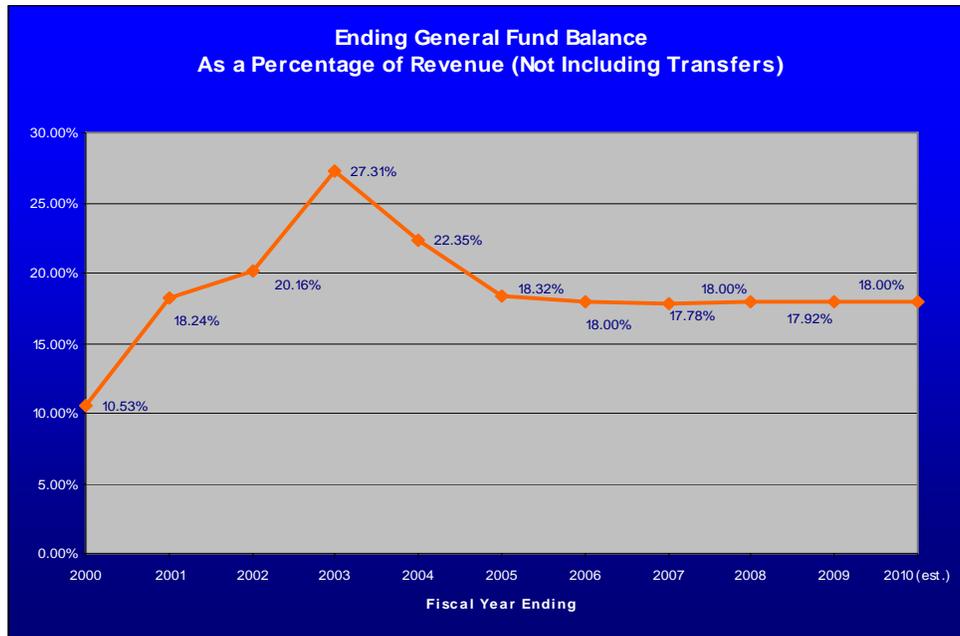
FUND BALANCE and RESERVES

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 defines fund balance for enterprise funds as current assets minus current liabilities and 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	29,067,368	884,486	8,996,741	-	2,305,655	41,254,250
Transfers In	16,280	2,429,873	-	349,499	1,113,227	3,908,879
Total Financing Sources	29,083,648	3,314,359	8,996,741	349,499	3,418,882	45,163,129
Financing Uses						
Expenditures	27,195,940	3,314,359	7,247,832	-	3,376,339	41,134,470
Transfers Out	1,900,708	-	1,482,546	349,499	11,890	3,744,643
Total Financing Uses	29,096,648	3,314,359	8,730,378	349,499	3,388,229	44,879,113
Excess (Deficiency) of Sources over Uses	(13,000)	-	266,363	-	30,653	284,016
Estimated Fund Balance - July 1, 2010	5,232,796	1,038,315	3,353,891	10,840,406	3,042,598	23,508,006
Projected Fund Balance - June 30, 2011	5,219,796	1,038,315	3,620,254	10,840,406	3,073,251	23,792,022
Percentage Change	-0.25%	0.00%	7.94%	0.00%	1.01%	1.21%

The 7.94% increase in the RDA fund balance is due to decreased operating expenditures and decreased transfers out for debt payments.

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	14,110,993	650,000	-	1,814,730	561,471	1,330,550	18,467,744
Transfers In	296,949	-	200,000	-	-	-	496,949
Total Financing Sources	14,407,942	650,000	200,000	1,814,730	561,471	1,330,550	18,964,693
Financing Uses							
Expenditures	12,003,068	684,413	200,000	1,783,607	613,505	1,313,625	16,598,218
Transfers Out	202,444	1,211	296,949	247	-	469	501,320
Total Financing Uses	12,205,512	685,624	496,949	1,783,854	613,505	1,314,094	17,099,538
Excess (Deficiency) of Sources over Uses	2,202,430	(35,624)	(296,949)	30,876	(52,034)	16,456	1,865,155
Estimated Fund Balance - July 1, 2010	9,278,788	851,464	5,388,037	730,142	318,538	727,286	17,294,255
Projected Fund Balance - June 30, 2011	11,481,218	815,840	5,091,088	761,018	266,504	743,742	19,159,410
Percentage Change	23.74%	-4.18%	-5.51%	4.23%	-16.34%	2.26%	10.78%

The 23.74% increase in the Water fund balance will be set aside for water capital projects. The 16.34% decrease in the Recycling fund balance is due to the use of fund balance for the purchase of garbage cans.

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 expenditures 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 FY 2010-2011 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 2010-2011 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. 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.

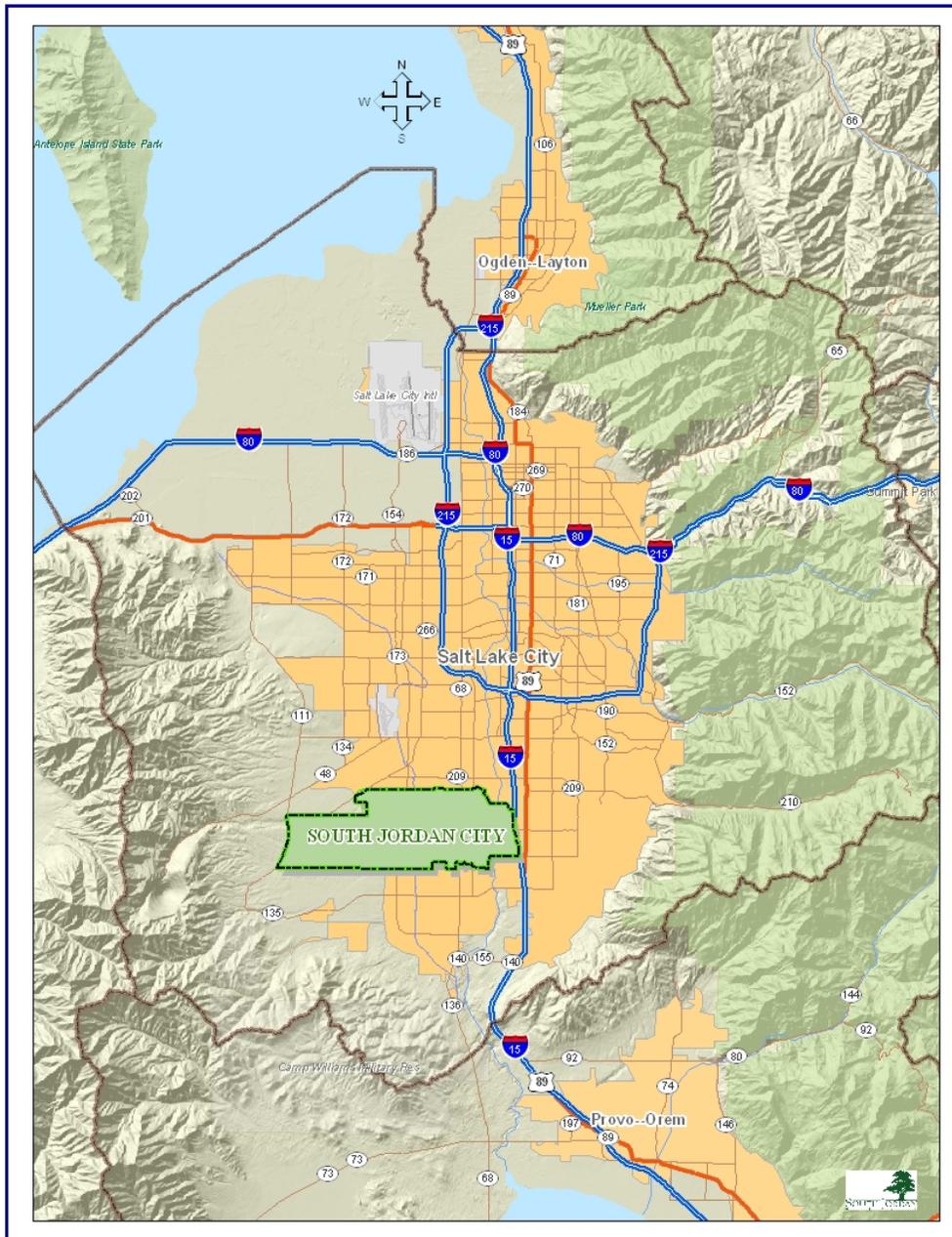
Budget Calendar FY 2010-2011

Responsible Party	Finish	Nov-09				Dec-09				Jan-10				Feb-10				Mar-10				Apr-10				May-10				Jun-10				Jul-10			
		11/7	11/14	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	7/21	7/28
Budget Department	11/30/2009	Last Day for Mid-Year Budget Adjustments																																			
Budget Department	12/10/2009	Revenue Forum																																			
Budget Officer	1/19/2010	Mid-Year Budget To Council																																			
Department Heads	1/22/2010	Strategic Planning Conference																																			
Budget Department	2/1/2010	Online Budget Templates Open																																			
Fleet Committee	2/12/2010	Additional Fleet Requests Due																																			
Budget Department	2/26/2010	Final Salary Projections																																			
CIP Committee	3/4/2010	CIP Conference																																			
Department Heads	3/12/2010	All Budgets Submitted by Departments																																			
Budget Department	3/12/2010	Fee Schedule Changes																																			
Budget Department	4/5/2010	All Budgets & Salaries Entered, Balanced, & Finalized																																			
Budget Department	4/6/2010	Council Work Session																																			
Budget Department	4/19/2010	Preliminary Budget Document																																			
Budget Officer	5/4/2010	Tentative Budget to City Council																																			
Budget Department	5/28/2010	Last Day for YE Budget Adjustments																																			
City Council	6/1/2010	Public Hearing																																			
City Council	6/15/2010	Budget Adoption																																			
Budget Officer	6/15/2010	Final Amended Budget																																			
Budget Officer	7/22/2010	"Certification of Budget" to State																																			

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 22 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 11th largest city by population in the state and the 6th largest city by population in Salt Lake County. South Jordan's 2009 population of 54,830 is 2,481 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

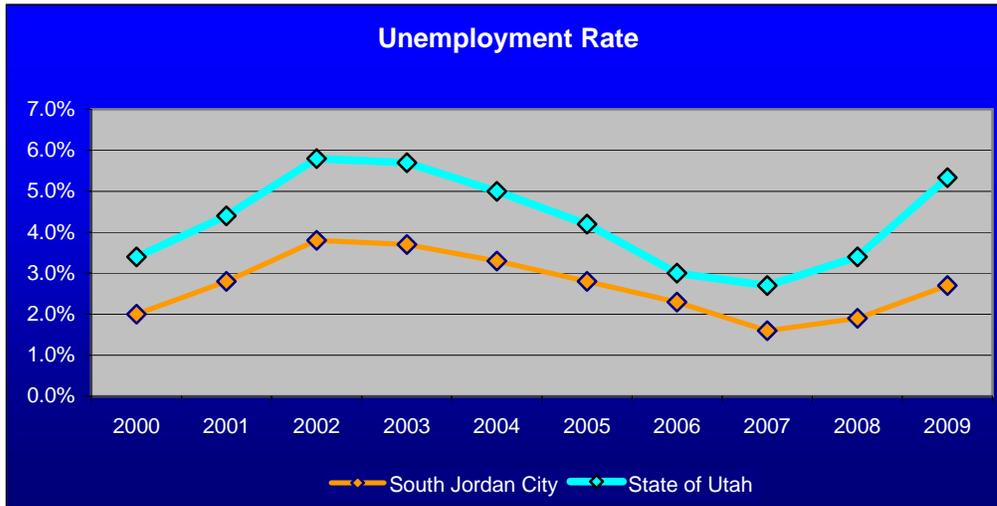
Income

From 1998 to 2008, the city experienced a 22% growth in household median adjusted gross income from \$59,590 in 1998 to \$72,753 in 2008. This household median adjusted gross income level is significantly higher than both the state (\$43,581) and national (\$32,879) 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								
	2002	2003	2004	2005	2006	2007	2008	2009
Population	33,920	36,162	39,500	43,959	46,086	48,340	53,281	54,830
Population Increase	7.07%	6.61%	9.23%	11.29%	4.84%	4.89%	10.22%	2.91%
Median Household Adjusted Income	\$ 62,588	\$ 62,295	\$ 64,463	\$ 67,922	\$ 71,733	\$ 73,214	\$ 72,753	\$ -

Employment

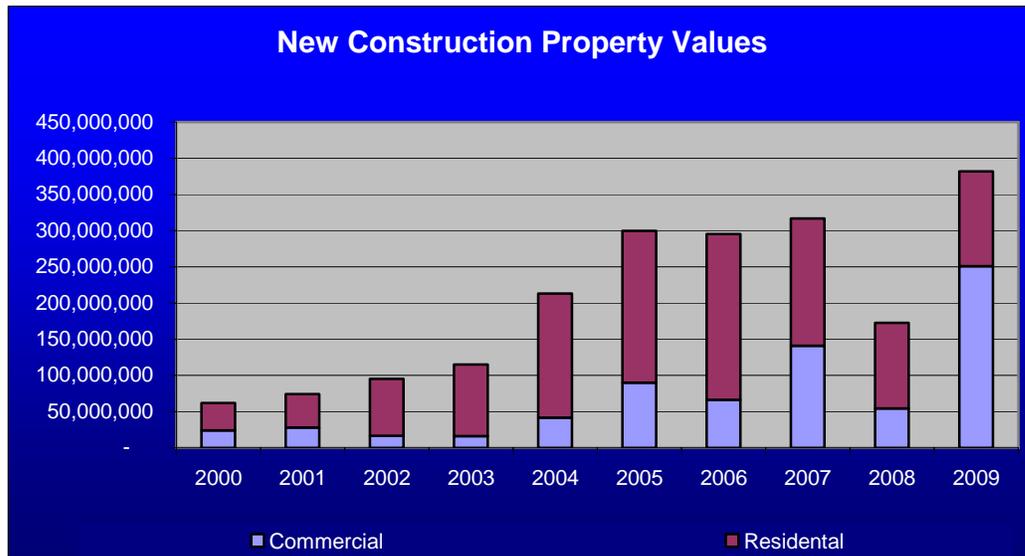
Throughout its period of rapid population growth, South Jordan City continues to maintain a low unemployment rate. The City's unemployment rate steadily decreased from 3.8% in 2002 to 1.6% in 2007. Despite a rise in the rate to 2.7% in 2009, South Jordan's unemployment rate remains lower than both the state (5.3%) and national (7.6%) 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



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. Both commercial and residential property values increased in 2009. EBay was the biggest factor in the significant commercial value increase. 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 2008-2009 Comprehensive Annual Financial Report. It shows information regarding sales tax revenue payers by industry in the City.

Fiscal Year 2009				
	Number of Filers	Percentage of Total	Tax Liability	Percentage of Total
Retail/Grocery	60	7.63%	\$ 2,411,015	37.00%
Utility/Communication	72	9.16%	673,747	10.34%
Auto Dealers & Supplies	31	3.94%	983,622	15.10%
Eating/Drinking Establishments	66	8.40%	383,302	5.88%
Home Furnishings & Appliances	30	3.82%	70,300	1.08%
Medical	36	4.58%	122,846	1.89%
Service Stations	7	0.89%	99,644	1.53%
All Other Outlets	483	61.45%	1,636,062	25.11%
Utah State Tax - Motor Vehicle	1	0.13%	135,513	2.08%
Total	786	100.00%	\$ 6,516,051	100.00%

South Jordan 2009 Quick Facts

Police Protection	
Full-time Police Officers	49
K-9 Officers	2
Patrol Units	29
Traffic Citations	8,543
Assaults	85
Total Crimes	1,203
Total Incidents	16,093



Police Vehicles



Fire Station 62

Fire Protection	
Full-time Fire Department Employees	46
Fire Stations	2
Fire Fatalities	0
Fire Injuries	0
Emergency Calls for Service	2,480
Fire Hydrants Inspected	2,838
Plans Reviewed	117
Fire Marshall Inspections	1,608
Flu Vaccinations	736

Streets	
Miles of Paved Streets	279
Miles of Sidewalk	565
Number of Street Lights	4,341
Number of Street Signs	4,429

Community Development	
Building Permits Issued	1,040
Commercial	72
Residential	496
Garage	46
Other	426
Building Inspections	49,809



1300 West 10500 South



Tank 2 Construction

Culinary & Secondary Water	
Culinary Water Mains (in Miles)	306.7
Residential Culinary Water Connections	14,107
Commercial Culinary Water Connections	453
Average Daily Gallons Consumed	10,465,000
Yearly Gallons Consumed	3,820,034,000
Secondary Water Mains (in Miles)	168.8
Secondary Water Connections	3,176
Fire Hydrants	2,843

Sanitation & Recycling	
Garbage Containers	16,864
Weight of Refuse (in Tons)	18,479
Neighborhood Dumpster Rentals	535
Weight of Dumpster Refuse (in Tons)	1,788
Recycling Containers	13,062
Weight of Recycled Materials (in Tons)	3,697

Storm Drain	
Miles of Storm Drain Lines	114.82
Miles of Lines Inspected	98
Miles of Streets Swept	1,250
Storm Drain Inlets	4,496
Inlet Boxes Inspected	4,400
Retention Basins	42
Detention Basins	30



Detention Basin at 3600 W. 11800 S.



City Park Baseball Fields

Parks	
Parks	31
Grass Acreage	146
Total Acreage	274
Playgrounds	17
Restrooms	10
Main Pavillions	11
Satellite Pavillions	33
Tennis Courts	9
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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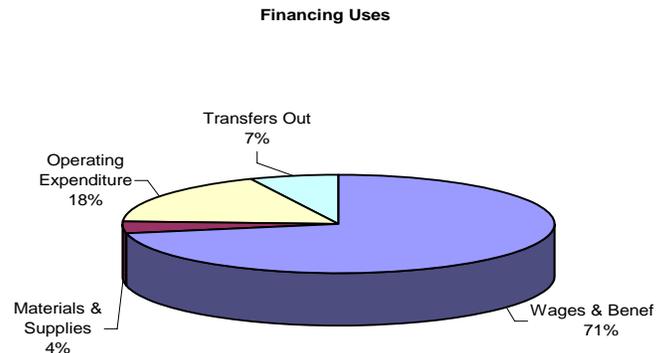
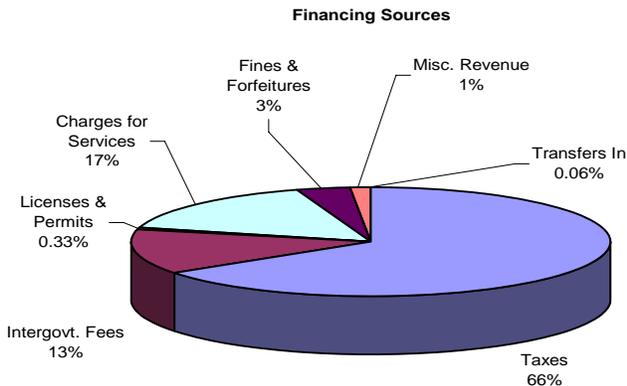
General Fund Summary

	Actual FY 08-09	Amended Budget FY 09-10	Estimated Actual FY 09-10	Proposed Budget FY 10-11
REVENUES				
Sales Taxes	\$7,363,412	\$7,551,239	\$7,435,022	\$7,732,469
Property Taxes	6,269,665	6,711,953	6,711,953	7,100,590
Franchise Taxes	3,282,428	3,530,096	3,500,096	3,549,876
Motor Vehicle Fees	582,634	589,590	589,590	598,980
Class C Road Funds	1,584,316	1,586,547	1,539,416	1,649,995
Intergovernmental Revenues	1,829,605	2,344,743	2,313,808	2,269,856
Licenses & Permits	494,654	128,003	186,752	94,558
Administration Fees	2,258,792	2,445,623	2,445,623	2,622,367
Charges for Services	2,094,788	2,158,606	1,935,240	2,042,773
Fines and Forfeitures	1,009,226	1,100,000	1,000,000	1,000,000
Investment Earnings	261,353	179,682	179,782	279,682
Miscellaneous Revenue	403,061	318,636	545,826	126,222
Total General Fund Revenue	27,433,934	28,644,718	28,383,108	29,067,368
TRANSFERS IN AND USE OF FUND BALANCE				
Transfers In	654,372	28,754	18,754	16,280
Use of Fund Balance	183,025	49,433	82,905	13,000
Total Transfers In and Use of Fund Balance	837,397	78,187	101,659	29,280
Total Rev, Trans in, and Use of Fund Balance	28,271,331	28,722,905	28,484,767	29,096,648
EXPENDITURES				
Wages and Benefits	19,712,709	20,320,519	20,339,734	20,948,550
Materials and Supplies	1,120,549	1,129,703	1,105,204	1,148,440
Operating Expenditures	4,640,715	5,048,213	5,029,853	5,098,950
Total General Fund Expenditures	25,473,973	26,498,435	26,474,791	27,195,940
TRANSFERS OUT AND CONTRIBUTION TO FUND BALANCE				
Transfers Out	2,531,704	2,224,470	1,918,553	1,900,708
Contribution to Fund Balance	265,654	0	91,423	0
Total Transfers Out and Contribution to Fund Balance	2,797,358	2,224,470	2,009,976	1,900,708
Total Exp, Trans Out, and Cont to Fund Balance	28,271,331	28,722,905	28,484,767	29,096,648

Notes to the General Fund Summary

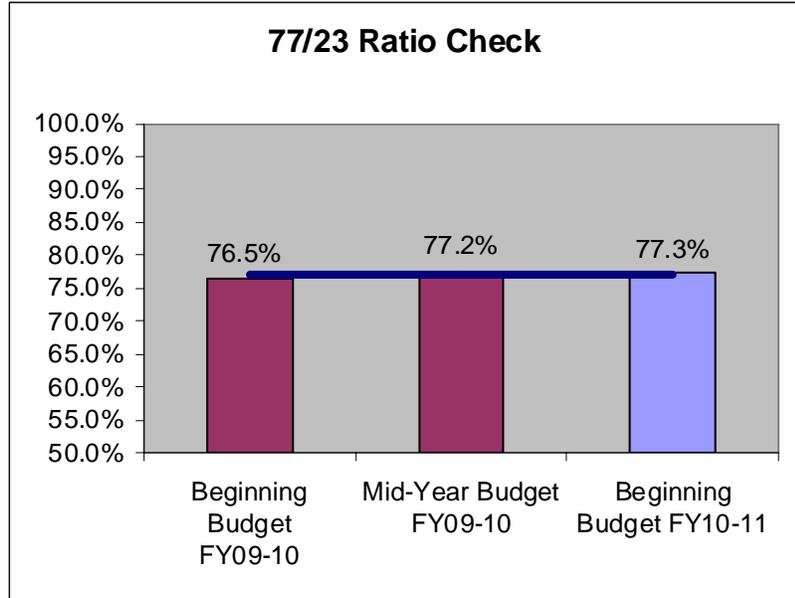
Revenues - Adjusted all revenues to reflect current economic conditions.

Expenditures - Changes in expenditures are due to increase benefit cost of 12.2% for insurance and a projected 5% for workers compensation. No COLA or Merit will be awarded this fiscal year. Operational expenses remained relatively flat due to current economic conditions.

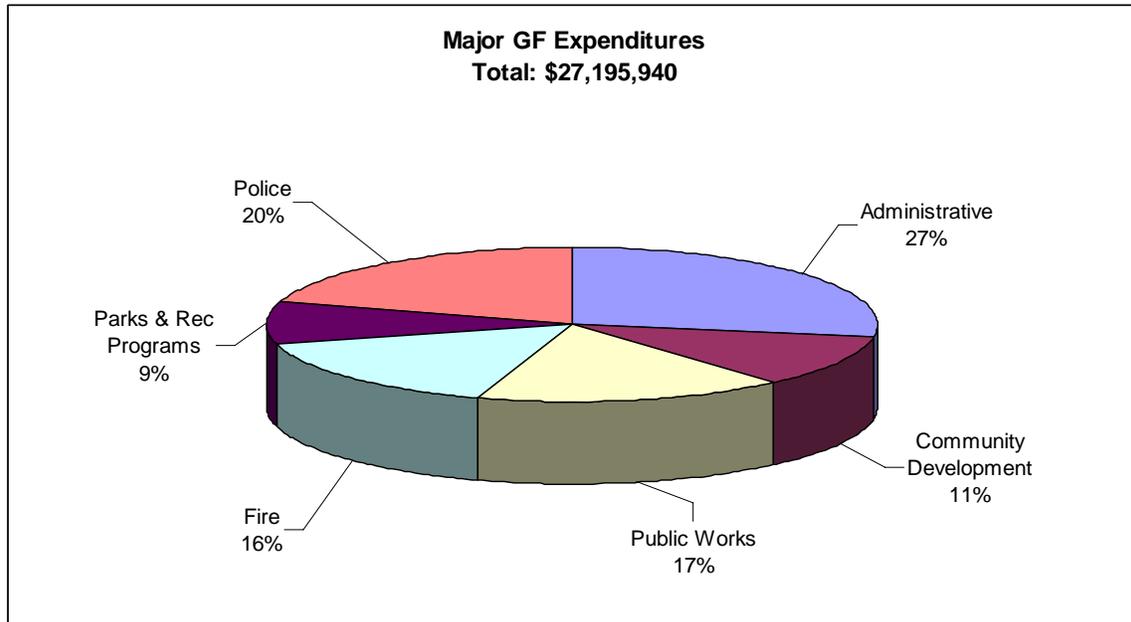


EXPENDITURES

The City of South Jordan attributes 77.3% of its general operating expense to personnel and 22.7% 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 FY2010-2011 include the City’s decision to not calculate an annual cola and merit increase due to budget constraints.



Other operating costs of \$6,247,390 are associated with transportation improvements, increases in inflation, and population growth. These costs reflect the dedication to maintain core City Services at a level consistent with the City’s vision and values.



DEPARTMENT AND DIVISION ACTIVITIES – GENERAL FUND

The City of South Jordan is comprised of eleven 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 sustainability, 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 Gale Center, Historical Committee, Information Center, Information Services, Neighborhood Services, and Seniors functions of the City.

Gale Center

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

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.

Community Development

The Community Development department houses and supports the Building and Planning divisions. This department helps to ensure that the City is growing, developing, and building within the direction and guidelines of the City's mission statement and Core Values.



Megaplex 20 at The District

Building

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

Planning

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

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 department 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

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

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

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 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.

Management Services

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

Finance

The Finance department houses and provides support for the Accounting and Budget divisions.

Accounting

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

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 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 Court, Custodial, Facilities, Human Resources, Ordinance Enforcement, and Utility Billing divisions of the City.



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.

Custodial

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

Facilities

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

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.

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, this division 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 & Recreation

The Parks & Recreation department houses the Country Fest/Sesquicentennial, Open Space/Forestry, Parks, Public Arts, and Recreation divisions.



South Jordan Country Fest

Country Fest/Sesquicentennial

The Country Fest fund tracks the annual Country Fest celebration transactions. The Sesquicentennial fund was established to coordinate the 150-year commemorative celebration during the year 2009. The community will have the opportunity to participate in many events and activities which will be planned and carried out over the entire year.

Parks

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

Public Arts

The Public Arts and Cultural Development Board administers a broad public arts program consisting of theatrical, visual, dance, music, and art education through funding allocated by the City Council.



Oquirrh Shadows Park

Recreation

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

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. The Police department houses the Animal Control and Homeland Security divisions.

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

The Public Works department houses and provides support for the Streets, Street Lighting, and Fleet divisions.

Fleet

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



Vac Truck

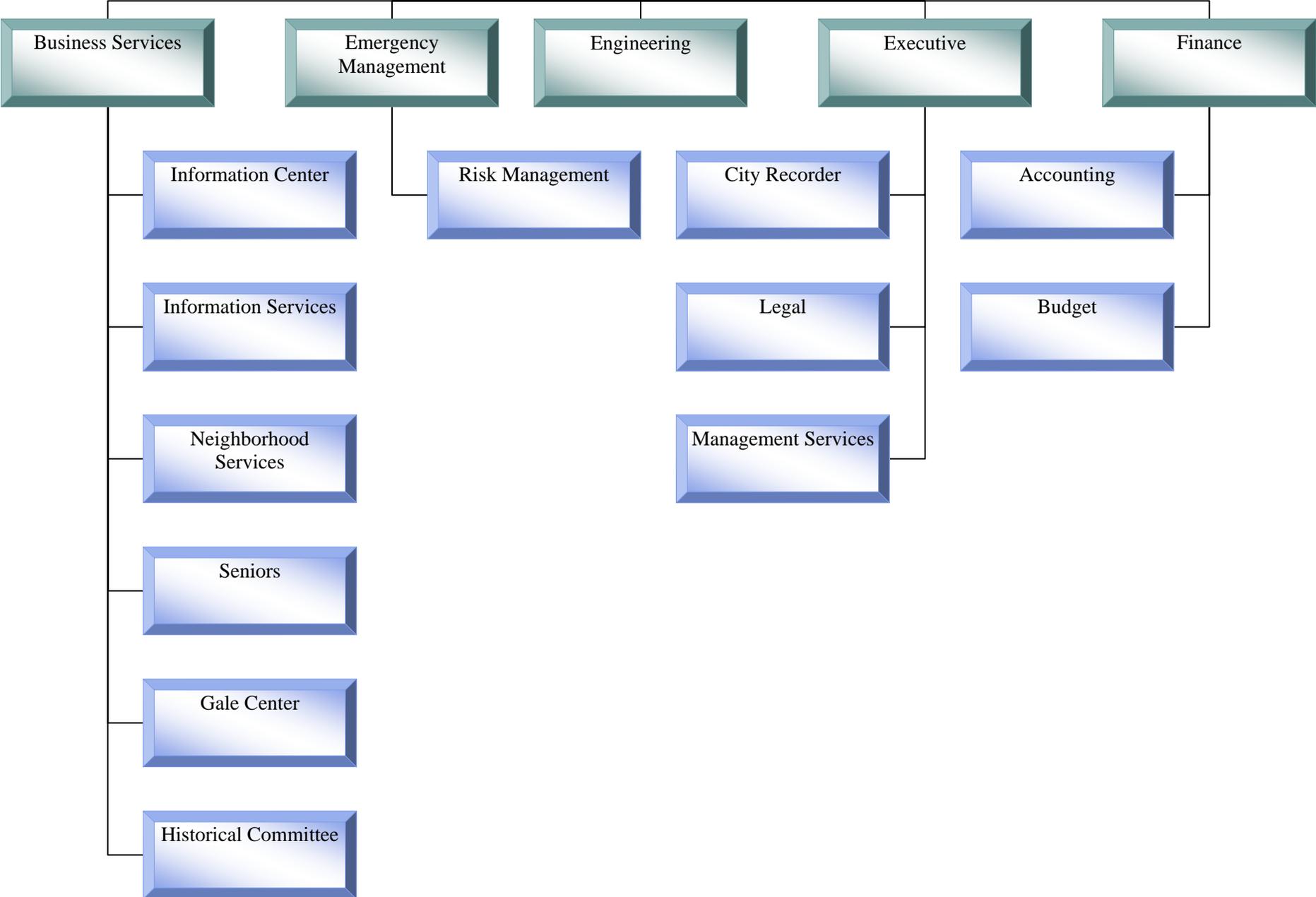
Streets

The Streets division operates under the direction of the Operations Division of the City's Public Works department. The Streets division maintains 200+ miles of road, over 500 miles of sidewalk and over 4,000 street signs. Additionally, the Streets division handles a variety of special projects on a regular basis, specifically assisting other City departments with projects.

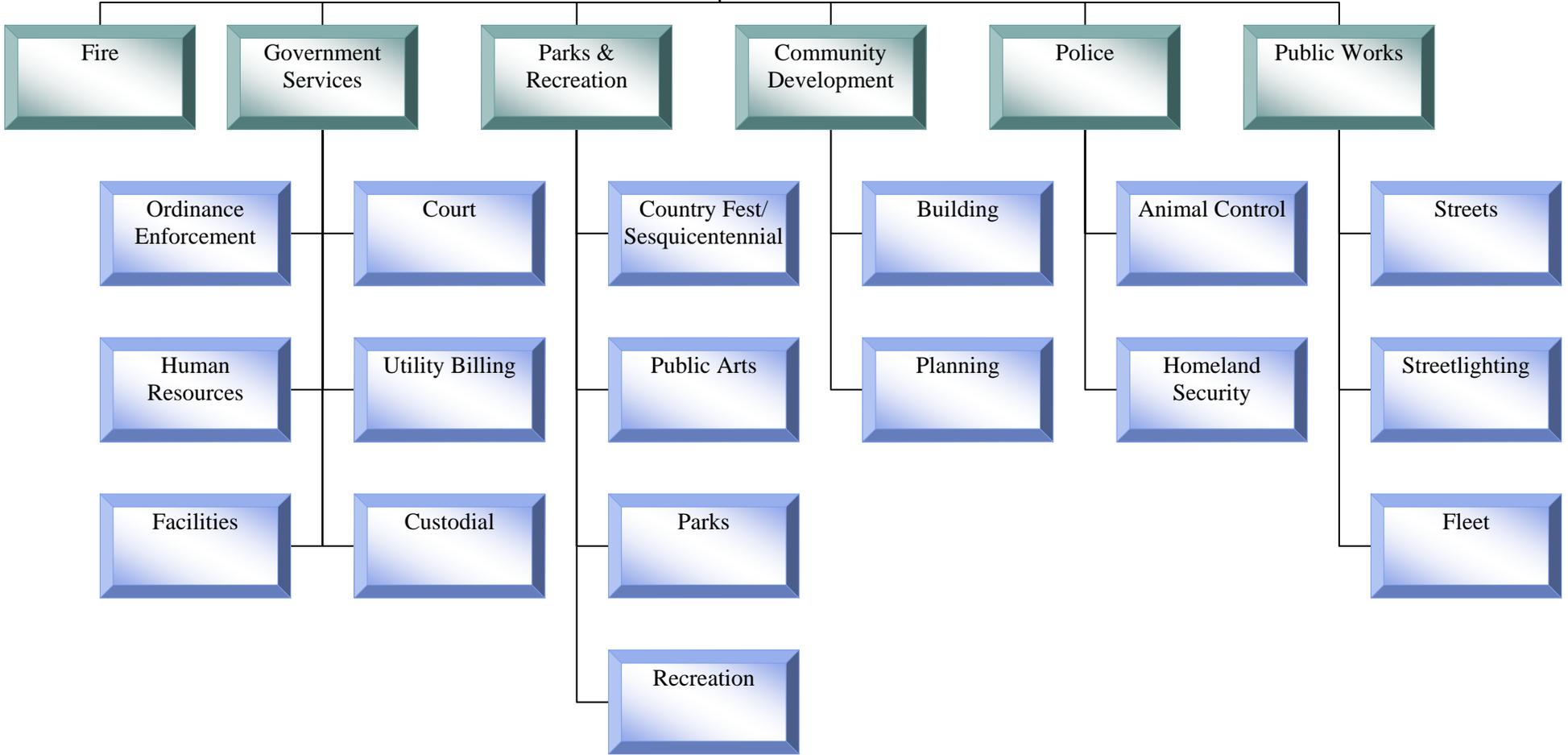
Street Lighting

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 4,000 streetlights are maintained throughout the City, with additional streetlights being added daily. Holiday lighting and banners are also managed by the Street Lighting division.

General Fund Departments



General Fund Departments



General Fund All Departments

	Actual Expenditures FY 08-09	Amended Budget FY 09-10	Estimated Actual FY 09-10	Proposed Budget FY 10-11
<u>Business Services</u>				
Business Services Admin				
Wages and Benefits	158,787	220,256	220,256	221,358
Materials and Supplies	2,884	1,850	1,750	1,850
Operating Expenditures	4,511	6,540	6,640	6,540
Total Business Services Admin	166,182	228,646	228,646	229,748
Gale Center				
Wages and Benefits	51,816	52,621	51,928	52,796
Materials and Supplies	6,990	4,350	6,074	4,350
Operating Expenditures	64,229	50,190	39,485	50,171
Total Gale Center	123,035	107,161	97,487	107,317
Historical Committee				
Wages and Benefits	0	0	0	0
Materials and Supplies	0	0	0	0
Operating Expenditures	2,317	10,000	3,000	13,000
Total Historical Committee	2,317	10,000	3,000	13,000
Information Center				
Wages and Benefits	356,717	374,242	374,242	384,938
Materials and Supplies	3,542	5,000	4,700	5,000
Operating Expenditures	1,043	1,200	1,500	1,200
Total Information Center	361,302	380,442	380,442	391,138
Information Services				
Wages and Benefits	471,580	451,185	451,185	482,497
Materials and Supplies	20,850	17,400	17,400	17,400
Operating Expenditures	384,829	396,443	398,993	396,893
Total Information Services	877,259	865,028	867,578	896,790
Neighborhood Services				
Wages and Benefits	58,884	60,894	60,894	80,687
Materials and Supplies	18,759	24,706	22,306	24,706
Operating Expenditures	4,941	1,570	3,970	1,570
Total Neighborhood Services	82,584	87,170	87,170	106,963
Seniors				
Wages and Benefits	185,213	202,809	202,809	205,246
Materials and Supplies	7,933	12,300	11,154	15,250
Operating Expenditures	29,761	37,070	32,550	38,060
Total Seniors	222,907	252,179	246,513	258,556

General Fund All Departments

	Actual Expenditures FY 08-09	Amended Budget FY 09-10	Estimated Actual FY 09-10	Proposed Budget FY 10-11
<u>Community Development</u>				
Building				
Wages and Benefits	563,857	726,370	726,370	809,441
Materials and Supplies	10,383	13,375	12,150	13,375
Operating Expenditures	15,768	16,821	15,800	16,821
Total Building	590,008	756,566	754,320	839,637
Comm Dev Admin				
Wages and Benefits	213,255	118,332	118,332	120,048
Materials and Supplies	2,831	4,075	3,822	4,075
Operating Expenditures	2,235	1,964	1,814	1,964
Total Comm Dev	218,321	124,371	123,968	126,087
Planning				
Wages and Benefits	313,238	326,551	326,551	374,582
Materials and Supplies	10,984	8,395	7,695	8,395
Operating Expenditures	5,613	8,005	7,000	8,005
Total Planning	329,835	342,951	341,246	390,982
<u>Emergency Management</u>				
Emergency Management				
Wages and Benefits	129,161	167,045	167,045	168,848
Materials and Supplies	2,787	8,395	6,117	12,427
Operating Expenditures	56,847	4,195	29,670	2,070
Total Emergency Management	188,795	179,635	202,832	183,345
Risk Management				
Wages and Benefits	0	0	0	0
Materials and Supplies	0	0	0	0
Operating Expenditures	467,171	480,114	431,672	480,114
Total Risk Management	467,171	480,114	431,672	480,114
<u>Engineering</u>				
Engineering				
Wages and Benefits	1,434,741	1,477,178	1,477,178	1,586,187
Materials and Supplies	24,518	32,018	32,018	32,018
Operating Expenditures	25,265	41,043	38,700	41,043
Total Engineering	1,484,524	1,550,239	1,547,896	1,659,248

General Fund All Departments

	Actual Expenditures FY 08-09	Amended Budget FY 09-10	Estimated Actual FY 09-10	Proposed Budget FY 10-11
<u>Executive</u>				
Executive				
Wages and Benefits	992,514	853,469	859,538	704,568
City-Wide Merit Increases	0	0	0	0
Materials and Supplies	97,598	102,551	101,525	95,551
Operating Expenditures	257,650	519,744	512,541	406,375
Total Executive	1,347,762	1,475,764	1,473,604	1,206,494
Legal				
Wages and Benefits	548,014	596,260	596,260	605,459
Materials and Supplies	30,116	25,798	25,798	25,798
Other Expenditures	14,995	48,525	48,525	48,525
Total Legal	593,125	670,583	670,583	679,782
Recorder				
Wages and Benefits	133,461	151,016	151,016	151,656
Materials and Supplies	47,055	63,320	62,071	63,120
Operating Expenditures	24,109	83,960	112,956	84,160
Total Recorder	204,625	298,296	326,043	298,936
Management Services				
Wages and Benefits	119,933	123,714	123,714	124,045
Materials and Supplies	4,368	9,600	9,600	9,600
Other Expenditures	949	4,550	4,550	4,550
Total Management Services	125,250	137,864	137,864	138,195
<u>Finance</u>				
Budget				
Wages and Benefits	385,229	473,563	473,563	510,084
Materials and Supplies	14,837	18,707	12,150	25,707
Operating Expenditures	19,548	29,735	29,150	98,600
Total Budget	419,614	522,005	514,863	634,391
Finance				
Wages and Benefits	348,986	356,597	341,918	369,513
Materials and Supplies	63,286	71,030	66,850	71,030
Operating Expenditures	26,909	25,170	20,350	25,170
Total Finance	439,181	452,797	429,118	465,713
<u>Fire</u>				
Fire				
Wages and Benefits	3,672,263	3,787,000	3,787,000	3,904,927
Materials and Supplies	71,438	85,269	77,245	93,156
Operating Expenditures	270,613	256,063	254,490	256,063
Total Fire	4,014,314	4,128,332	4,118,735	4,254,146

General Fund All Departments

	Actual Expenditures FY 08-09	Amended Budget FY 09-10	Estimated Actual FY 09-10	Proposed Budget FY 10-11
<u>Government Services</u>				
Government Services Admin				
Wages and Benefits	189,390	200,941	200,941	205,291
Materials and Supplies	3,186	4,483	4,483	4,483
Operating Expenditures	1,896	6,270	7,070	6,270
Total Government Services Admin	194,472	211,694	212,494	216,044
Court				
Wages and Benefits	339,956	361,102	361,102	345,993
Materials and Supplies	14,341	19,153	19,153	19,153
Operating Expenditures	22,103	27,410	27,410	27,410
Total Court	376,400	407,665	407,665	392,556
Custodial				
Wages and Benefits	215,001	256,274	256,274	285,403
Materials and Supplies	46,203	25,033	25,033	25,033
Operating Expenditures	102,902	9,933	9,933	9,933
Total Custodial	364,106	291,240	291,240	320,369
Facilities				
Wages and Benefits	419,227	237,675	248,989	183,497
Materials and Supplies	69,424	88,027	88,027	87,469
Operating Expenditures	232,908	30,868	30,868	31,426
Total Facilities	721,559	356,570	367,884	302,392
Facilities Admin				
Wages and Benefits	0	130,562	152,910	122,819
Materials and Supplies	0	13,050	13,050	13,050
Operating Expenditures	0	305,604	305,604	314,277
Total Facilities Admin	0	449,216	471,564	450,146
Human Resources				
Wages and Benefits	180,098	187,416	187,416	194,283
Materials and Supplies	15,989	15,672	15,672	15,672
Operating Expenditures	16,897	19,031	19,031	19,031
Total Human Resources	212,984	222,119	222,119	228,986

General Fund All Departments

	Actual Expenditures FY 08-09	Amended Budget FY 09-10	Estimated Actual FY 09-10	Proposed Budget FY 10-11
Ordinance Enforcement				
Wages and Benefits	147,360	165,777	165,777	171,421
Materials and Supplies	2,964	4,250	4,215	4,500
Operating Expenditures	5,580	8,260	8,250	8,010
Total Ordinance Enforcement	155,904	178,287	178,242	183,931
Utility Billing				
Wages and Benefits	217,768	194,623	194,623	250,294
Materials and Supplies	98,708	5,259	3,627	5,259
Operating Expenditures	1,982	103,730	103,730	103,730
Total Utility Billing	318,458	303,612	301,980	359,283
<u>Parks and Recreation Programs</u>				
Country Fest/Sesquicentennial				
Wages and Benefits	0	0	0	0
Materials and Supplies	0	0	0	0
Operating Expenditures	275,784	102,348	80,494	81,744
Total Country Fest/Sesquicentennial	275,784	102,348	80,494	81,744
Parks				
Wages and Benefits	1,115,166	1,184,034	1,184,034	1,219,634
Materials and Supplies	94,615	103,732	103,650	103,732
Operating Expenditures	257,172	310,654	313,438	290,800
Total Parks	1,466,953	1,598,420	1,601,122	1,614,166
Public Arts				
Wages and Benefits	0	0	0	0
Materials and Supplies	0	0	0	0
Operating Expenditures	93,530	58,433	114,905	35,000
Total Public Arts	93,530	58,433	114,905	35,000
Recreation				
Wages and Benefits	558,110	469,712	469,712	573,021
Materials and Supplies	19,310	31,940	31,850	31,940
Operating Expenditures	100,054	111,621	108,900	109,071
Total Recreation	677,474	613,273	610,462	714,032
<u>Police</u>				
Animal Control				
Wages and Benefits	134,133	137,981	137,981	141,498
Materials and Supplies	9,021	8,700	7,550	8,700
Operating Expenditures	8,840	10,446	10,000	10,446
Total Animal Control	151,994	157,127	155,531	160,644

General Fund All Departments

	Actual Expenditures FY 08-09	Amended Budget FY 09-10	Estimated Actual FY 09-10	Proposed Budget FY 10-11
Homeland Security				
Wages and Benefits	81,989	88,690	88,690	88,246
Materials and Supplies	32,436	31,824	45,353	31,824
Operating Expenditures	16,657	19,045	15,400	19,045
Total Homeland Security	131,082	139,559	149,443	139,115
Police				
Wages and Benefits	4,375,552	4,559,034	4,559,034	4,587,267
Materials and Supplies	99,441	92,377	88,400	92,977
Operating Expenditures	474,339	521,987	516,477	521,987
Total Police	4,949,332	5,173,398	5,163,911	5,202,231
<u>Public Works</u>				
Fleet				
Wages and Benefits	280,126	307,900	307,900	314,744
Materials and Supplies	37,774	36,639	31,800	36,639
Operating Expenditures	189,062	229,926	229,460	229,926
Total Fleet	506,962	574,465	569,160	581,309
MS Operations				
Wages and Benefits	525,240	492,859	492,859	497,740
Materials and Supplies	12,718	12,400	11,584	12,400
Operating Expenditures	36,902	40,642	40,852	40,642
Total MS Operations	574,860	545,901	545,295	550,782
Streetlighting				
Wages and Benefits	92,868	102,903	97,759	172,666
Materials and Supplies	54,658	54,286	57,405	58,062
Operating Expenditures	516,706	526,715	525,779	526,533
Total Streetlighting	664,232	683,904	680,943	757,261
Streets				
Wages and Benefits	703,076	723,934	723,934	737,853
Materials and Supplies	68,602	74,739	73,927	74,739
Operating Expenditures	608,098	582,388	568,896	732,775
Total Streets	1,379,776	1,381,061	1,366,757	1,545,367
Total General Fund All Departments	25,473,973	26,498,435	26,474,791	27,195,940

Notes to General Fund All Departments

Wage and Benefits - Changes in benefits reflect increase in insurance and retirement rates.

Operating - No increase in operational expenditures from last fiscal year.

Budgetary Funds

Governmental Funds

Proprietary Funds

General Fund

- Redevelopment Agency (RDA)
- RDA Housing
- Recreation Programs
- Parkway Care
- Community Development Block Grant (CDBG)
- Storm Drain
- Fitness Center

Special Revenue Funds

Debt Service Funds

- General Debt Service
- SID Debt Service
- Municipal Building Authority

Capital Project Funds

- Capital Projects
- Capital Equipment

Permanent Funds

- Cemetery Perpetual Care

Enterprise Funds

- Water
- Water Capital Projects
- Secondary Water
- Sanitation
- Recycling
- Mulligan's

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 six special revenue funds.

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

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 Jordan Baseball Field

CDBG

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

EECBG

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

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, over 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

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.

Redevelopment Agency

Revenues	Actual Expenditures FY 08-09	Amended Budget FY 09-10	Estimated Actual FY 09-10	Proposed Budget FY 10-11
Revenues				
Project #1 Towers Increment	\$540,508	\$504,717	\$566,879	\$498,433
Project #2 Harmons	378,342	353,774	358,181	319,609
Project #3 Southgate Increment	660,493	582,623	768,905	695,220
Project #4 Gateway Increment	100,000	100,000	100,000	100,000
Project #5 South Jordan Parkway Increment	761,872	731,132	956,498	527,073
Project #6 South I-15 Frontage	514,788	471,698	614,984	564,118
Project #7 North Jordan Gateway Increment	362,468	177,358	431,370	360,350
Project #8 South Towne Center Increment	249,770	188,679	260,100	239,846
Project #10 South Bangerter	1,496,450	1,358,490	1,563,509	1,385,665
Project #11 Merit Medical	287,424	256,604	378,243	345,872
Bond Proceeds	8,164,282	0	0	0
Sale of Property	100,000	0	0	0
Investment Earnings	28,645	0	0	0
Miscellaneous Revenue	0	0	0	0
Rental Income	0	0	0	0
Total Revenues	13,645,042	4,725,075	5,998,669	5,036,186
Transfer From Other Funds				
Use of Fund Balance	0	215,252	0	0
Total Trans From Other Funds	0	215,252	0	0
Total Revenues and Transfers	13,645,042	4,940,327	5,998,669	5,036,186
Operating Expenditures				
Employee Wages and Benefits	28,222	0	0	0
Materials and Supplies	59,926	51,250	59,000	73,900
Operating Expenditures	332,607	436,537	436,587	386,627
Debt Service	867,235	890,072	890,072	890,027
Cost of Issuance	55,213	0	0	0
Trustee Fees	0	1,813	1,813	1,813
Total Operating Expenditures	1,343,203	1,379,672	1,387,472	1,352,367
Project Expenditures				
Tax Increment Commitments	9,940,762	1,719,836	2,044,979	1,943,041
Capital Improvement Projects	1,048,550	355,333	355,333	0
Total Project Expenditures	10,989,312	2,075,169	2,400,312	1,943,041

Redevelopment Agency

Revenues	Actual Expenditures FY 08-09	Amended Budget FY 09-10	Estimated Actual FY 09-10	Proposed Budget FY 10-11
Transfers Out				
Transfer to General Fund	0	0	0	0
Transfer to General Debt Service Fund	76,485	765,112	765,112	764,412
Transfer to Capital Equipment	0	0	0	0
Transfer to CIP General	0	0	0	0
Transfer to MBA	721,583	720,355	720,355	718,115
Transfer to Fitness Center	0	0	0	0
Transfer to Mulligan's	0			
Transfer to Risk Management	19	19	19	19
Contribution to Fund Balance	514,440	0	725,399	258,232
Total Transfers Out	1,312,527	1,485,486	2,210,885	1,740,778
Total Expenditures	13,645,042	4,940,327	5,998,669	5,036,186

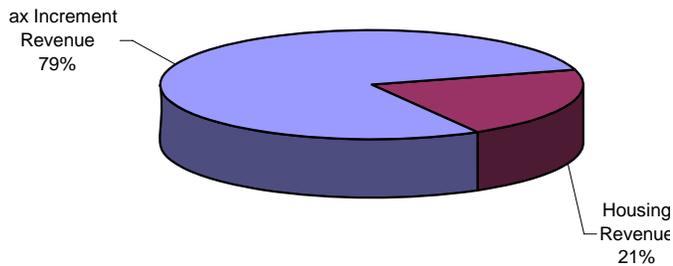
Notes to Redevelopment Agency Fund

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

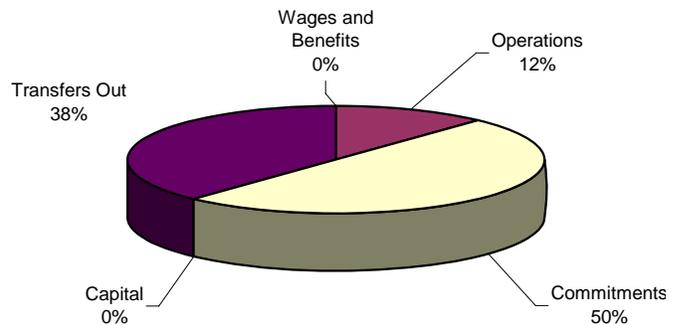
Operations - Increase administrative expenditures to support all RDA related staff. Paid off Kennecott Land commitment.

Transfers Out - Decreased transfers out per bond amortization schedule.

RDA Financing Sources



RDA Financing Uses



RDA Housing

Revenues	Actual Expenditures FY 08-09	Amended Budget FY 09-10	Estimated Actual FY 09-10	Proposed Budget FY 10-11
Revenues				
Housing Revenue	888,652	811,717	957,808	1,358,274
Bond Proceeds	3,077,718	0	0	0
Other Miscellaneous	2,500	0	0	
Investment Earnings	15,128	0	0	0
Total Revenues	3,983,998	811,717	957,808	1,358,274
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	3,983,998	811,717	957,808	1,358,274
Operating Expenditures				
Debt Service	330,043	337,613	337,613	337,597
Cost of Issuance	18,287	0	0	0
Trustee Fees	0	688	688	688
Total Operating Expenditures	348,330	338,301	338,301	338,285
Project Expenditures				
Housing Program	3,077,972	472,094	20,000	1,011,858
Property Acquisition	209,355	0	0	0
Total Project Expenditures	3,287,327	472,094	20,000	1,011,858
Transfers Out				
Contribution to Fund Balance	348,341	1,322	599,507	8,131
Total Transfers Out	348,341	1,322	599,507	8,131
Total Expenditures	3,983,998	811,717	957,808	1,358,274

Notes to Redevelopment Housing Fund

Revenues - Adjusted revenues to reflect tax increment growth, appreciation/depreciation, and backloaded housing for South Jordan Parkway and North Jordan Gateway Project Areas.

CDA

Revenues	Actual Expenditures FY 08-09	Amended Budget FY 09-10	Estimated Actual FY 09-10	Proposed Budget FY 10-11
Revenues				
Project#12 Commerce Park	0	0	0	2,134,182
Project#13 South Station	0	0	0	468,099
Other Miscellaneous	0	0	0	
Investment Earnings	0	0	0	0
Total Revenues	0	0	0	2,602,281
Transfer From Other Funds				
Use of Fund Balance	0	0	0	0
Total Trans From Other Funds	0	0	0	0
Total Revenues and Transfers	0	0	0	2,602,281
Operating Expenditures				
Operating Expenditures	0	0	0	65,057
Infrastructure Maintenance	0	0	0	5,000
Total Operating Expenditures	0	0	0	70,057
Project Expenditures				
Tax Increment Commitments	0	0	0	2,267,152
Capital Reserve	0	0	0	265,072
Total Project Expenditures	0	0	0	2,532,224
Transfers Out				
Contribution to Fund Balance	0	0	0	0
Total Transfers Out	0	0	0	0
Total Expenditures	0	0	0	2,602,281

Notes to Redevelopment Housing Fund

Revenues - Trigger the Commerce Park and South Station CDA's.

Operations - Includes all commitments to Ebay, Jordan School District, and Developer.

Recreation Programs

Revenues	Actual Expenditures FY 08-09	Amended Budget FY 09-10	Estimated Actual FY 09-10	Proposed Budget FY 10-11
Revenues				
Program Revenue	\$254,622	\$189,750	\$189,750	\$196,035
Total Revenues	254,622	189,750	189,750	196,035
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	254,622	189,750	189,750	196,035
Operating Expenditures				
Program Expenditures	182,228	173,882	173,882	196,035
Equipment Expenditures	15,460	0	0	0
Total Operating Expenditures	197,688	173,882	173,882	196,035
Project Expenditures				
Transfers Out				
Contribution to Fund Balance	56,933	15,868	15,868	0
Total Expenditures	254,621	189,750	189,750	196,035

Notes to Recreation Programs Fund

Revenues - Adjusted revenues to reflect actual programs conducted.

CDBG

Revenues	Actual Expenditures FY 08-09	Amended Budget FY 09-10	Estimated Actual FY 09-10	Proposed Budget FY 10-11
Revenues				
CDBG Grant	\$51,053	\$76,993	\$76,993	\$57,820
Total Revenues	51,053	76,993	76,993	57,820
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	51,053	76,993	76,993	57,820
Operating Expenditures				
Employee Wages and Benefits	0	0	0	0
Operating Expenditures	11,823	11,823	11,823	3,150
Sustainability Study	3,537	0	0	0
2-1-1 Program	0	0	0	1,500
Parks Facility Maintenance Plan	0	2,500	0	0
Canal Trail Master Plan	0	7,569	0	0
Housing Study	7,500	0	0	0
Trolley Study	28,193	9,104	9,068	0
General Plan Update	0	45,997	56,102	53,170
Total Operating Expenditures	51,053	76,993	76,993	57,820
Project Expenditures				
Transfers Out				
Transfer to General Fund	0	0	0	0
Contribution to Fund Balance	0	0	0	0
Total Transfers Out	0	0	0	0
Total Expenditures	51,053	76,993	76,993	57,820

Notes to CDBG Fund

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

EECBG

Revenues	Actual Expenditures FY 08-09	Amended Budget FY 09-10	Estimated Actual FY 09-10	Proposed Budget FY 10-11
Revenues				
EECBG Grant	\$0	\$194,300	\$2,750	\$191,550
Total Revenues	0	194,300	2,750	191,550
Transfer From Other Funds				
Use of Fund Balance	0	0	0	0
Total Trans From Other Funds	0	0	0	0
Total Revenues and Transfers	0	194,300	2,750	191,550
Operating Expenditures				
Operating Expenditures	0	6,947	0	6,947
Sport Light Retrofit	0	24,920	0	24,920
EEC Strategy Plan	0	2,750	2,750	0
Streetlighting LED Bulbs	0	75,000	0	75,000
Gale Center Lighting & Mech. Retrofit	0	84,683	0	84,683
Total Operating Expenditures	0	194,300	2,750	191,550
Project Expenditures				
Transfers Out				
Transfer to General Fund	0	0	0	0
Contribution to Fund Balance	0	0	0	0
Total Transfers Out	0	0	0	0
Total Expenditures	0	194,300	2,750	191,550

Notes to EECBG Fund

Budget established according to allocation of grant funds awarded by the U.S. Department of Energy.

Storm Drain

Revenues	Actual Expenditures FY 08-09	Amended Budget FY 09-10	Estimated Actual FY 09-10	Proposed Budget FY 10-11
Revenues				
Storm Water Fees	\$864,497	\$850,000	\$910,181	\$858,500
Inspection Fees	\$0	\$0	\$0	\$0
Investment Earnings	\$8,003	\$0	\$1,858	\$0
Total Revenues	872,500	850,000	912,039	858,500
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	872,500	850,000	912,039	858,500
Operating Expenditures				
Employee Wages and Benefits	417,848	456,402	456,402	467,347
Materials and Supplies	44,942	38,694	38,694	41,494
Operating Expenditures	220,964	302,876	303,476	281,223
Total Operating Expenditures	683,754	797,972	798,572	790,064
Project Expenditures				
Capital Expenditures	0	20,223	15,000	20,223
Equipment Expenditures	5,404	0	0	600
Misc Storm Drain Projects	24,555	28,219	2,819	35,000
Total Project Expenditures	29,959	48,442	17,819	55,823
Transfers Out				
Transfer to Risk Management	2,341	2,341	2,341	2,341
Transfer to General Fund	0	600	600	600
Contribution to Fund Balance	156,446	645	92,707	9,672
Total Transfers Out	158,787	3,586	95,648	12,613
Total Expenditures	872,500	850,000	912,039	858,500

Notes to Storm Drain Fund

No significant changes.

Fitness Center

Revenues	Actual Expenditures FY 08-09	Amended Budget FY 09-10	Estimated Actual FY 09-10	Proposed Budget FY 10-11
Revenues				
Grants	0	0	0	0
Membership Revenues	\$411,185	\$420,000	\$455,000	\$425,000
Day Pass Revenues	203,277	210,000	213,000	205,000
Silver Sneakers	15,009	13,000	13,000	14,000
Facility Rentals	50,724	0	2,775	0
Day Care	10,329	11,000	11,500	10,000
Aquatic Programs	93,489	95,000	100,000	105,000
Adult Programs	55,007	14,000	22,000	14,000
Child/Youth Programs	1,176	2,880	3,000	3,000
Recreation Revenue	0	143,000	85,000	95,000
Camp Programs	60,628	60,000	60,000	60,000
Vending Revenues	14,045	15,000	16,000	17,000
Pro Shop	7,164	7,500	5,500	5,000
Other Rec Programs/Facility Rental	5,381	0	1,200	0
Food & Beverages	4,162	24,000	23,000	9,000
Brithday Parties	18,958	21,000	35,000	30,000
Investment Earnings	3,206	3,000	850	0
Total Revenues	953,740	1,039,380	1,046,825	992,000
Transfer From Other Funds				
Transfer from General Fund	200,000	357,633	357,633	395,112
Transfer from CIP General	0	0	0	0
Transfer from RDA	0	0	0	0
Use of Fund Balance	28,046	100,000	100,000	0
Total Trans From Other Funds	228,046	457,633	457,633	395,112
Total Revenues and Transfers	1,181,786	1,497,013	1,504,458	1,387,112
Operating Expenditures				
Employee Wages and Benefits	636,859	734,675	734,000	756,511
Materials and Supplies	80,726	218,850	165,350	174,200
Operating Expenditures	407,260	331,977	347,990	414,471
Total Operating Expenditures	1,124,845	1,285,502	1,247,340	1,345,182
Project Expenditures				
Capital Expenditures	55,992	190,000	165,000	0
Capital Replacement Reserve	0	20,562	57,500	20,000
Total Project Expenditures	55,992	210,562	222,500	20,000

Fitness Center

Revenues	Actual Expenditures FY 08-09	Amended Budget FY 09-10	Estimated Actual FY 09-10	Proposed Budget FY 10-11
Transfers Out				
Transfer to Risk Management	949	949	949	949
Contribution to Fund Balance	0	0	33,669	20,981
Total Transfers Out	949	949	34,618	21,930
Total Expenditures	1,181,786	1,497,013	1,504,458	1,387,112

Notes to Fitness Center Fund

Revenues - Adjusted revenues to reflect true business operations.

Operations - Adjusted expenditures to reflect true business operations.

FUND ACTIVITIES - DEBT SERVICE FUNDS

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

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

General

The General Debt Service Fund is used to account for the accumulation of resources and for the disbursement of debt service payments for all debt not tracked in any other fund. Transfers to the General Debt Service Fund are made from other city funds. Regular payments are then made to the City's creditors according to the requirements of each individual debt.



SID

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

MBA

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

Debt Service

Revenues	Actual Expenditures FY 08-09	Amended Budget FY 09-10	Estimated Actual FY 09-10	Proposed Budget FY 10-11
Revenues				
Investment Earnings	\$16,756	\$2,500	\$32,674	\$8,251
Reimbursement-Boyer/Tenfold Construction	149,489	149,043	149,293	149,230
Bond Premium	0	0	0	0
Bond Proceeds	0	0	0	0
Total Revenues	166,245	151,543	181,967	157,481
Transfer From Other Funds				
Transfer from General Fund	415,536	1,121,715	1,121,715	1,147,570
Transfer from CIP General	0	0	0	0
Transfer from Road Impact Fees	392,299	341,991	341,991	212,821
Transfer from Storm Dr Impact Fee	40,132	15,134	15,134	0
Transfer from Fire Impact Fee	83,387	85,255	85,255	74,368
Transfer from Police Impact Fees	118,766	118,770	118,770	62,310
Transfer from Cap Equipment	854,358	168,392	168,392	168,392
Transfer from Water Operations	0	0	0	0
Transfer from Water Impact Fees	7,279	7,279	7,279	0
Transfer from Recycling	0	0	0	0
Transfer from RDA	76,485	765,112	765,112	764,412
Use of Fund Balance	0	0	0	0
Total Trans From Other Funds	1,988,242	2,623,648	2,623,648	2,429,873
Total Revenues and Transfers	2,154,487	2,775,191	2,805,615	2,587,354
Operating Expenditures				
Principal on Long-Term Debt	958,251	1,386,578	1,386,578	1,440,306
Interest on Long-Term Debt	701,353	961,129	961,129	898,834
Capital Lease Payments	477,878	424,983	427,983	239,964
Trustee Fees	5,750	2,501	8,250	8,250
Total Operating Expenditures	2,143,232	2,775,191	2,783,940	2,587,354
Project Expenditures				
Transfers Out				
Contribution to Fund Balance	11,255	0	21,675	0
Total Transfers Out	11,255	0	21,675	0
Total Expenditures	2,154,487	2,775,191	2,805,615	2,587,354

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 08-09	Amended Budget FY 09-10	Estimated Actual FY 09-10	Proposed Budget FY 10-11
Revenues				
Special Assessments	\$711,536	\$727,288	\$727,288	\$727,005
Bond Proceeds	\$0	\$0	\$0	\$0
Investment Earnings	13,946	0	0	0
Total Revenues	725,482	727,288	727,288	727,005
Transfer From Other Funds				
Use of Fund Balance	1,997	0	0	0
Total Trans From Other Funds	1,997	0	0	0
Total Revenues and Transfers	727,479	727,288	727,288	727,005
Operating Expenditures				
Operating Expenditures	21,350	21,350	21,350	21,350
Principal on Bonds	504,000	501,000	501,000	520,000
Bond Interest Payment	199,879	202,688	202,688	183,405
Trustee Fees	2,250	2,250	2,250	2,250
Total Operating Expenditures	727,479	727,288	727,288	727,005
Project Expenditures				
Transfers Out				
Contribution to Fund Balance	0	0	0	0
Total Transfers Out	0	0	0	0
Total Expenditures	727,479	727,288	727,288	727,005

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 08-09	Amended Budget FY 09-10	Estimated Actual FY 09-10	Proposed Budget FY 10-11
Revenues				
Investment Earnings	\$16,643	\$1,750	\$1,750	\$1,750
Total Revenues	16,643	1,750	1,750	1,750
Transfer From Other Funds				
Transfer from RDA	721,583	720,355	720,355	718,115
Transfer from CIP General	0	0	0	0
Use of Fund Balance	0	0	0	0
Total Trans From Other Funds	721,583	720,355	720,355	718,115
Total Revenues and Transfers	738,226	722,105	722,105	719,865
Operating Expenditures				
Operating Expenditures	0	0	0	0
Principal on Bonds	360,000	370,000	370,000	380,000
Bond Interest Payment	361,583	350,355	350,355	338,115
Trustee Fees	1,750	1,750	1,750	1,750
Total Operating Expenditures	723,333	722,105	722,105	719,865
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	14,893	0	0	0
Total Transfers Out	14,893	0	0	0
Total Expenditures	738,226	722,105	722,105	719,865

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 306.7 miles of water lines and 5 water tanks (plus two more that are under construction that will be complete and online in FY10-11) 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

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 08-09	Amended Budget FY 09-10	Estimated Actual FY 09-10	Proposed Budget FY 10-11
Revenues				
Water Sales	\$12,486,513	\$13,782,650	\$13,478,059	\$13,851,182
Finance Charges	271,867	137,201	168,090	137,201
Investment Earnings	127,466	39,066	39,066	39,066
Water Share Lease	2,986	0	0	0
Miscellaneous Revenue	60,858	3,544	4,443	3,544
Water Meter Sets	27,136	80,000	80,000	80,000
Sale(Loss) of Capital Assets	1,000	0	0	0
Total Revenues	12,977,826	14,042,461	13,769,658	14,110,993
Transfer From Other Funds				
Transfer from Water Capital Equipment	9,000	0	0	0
Transfer from Water CIP	296,457	296,819	296,819	296,949
Use of Fund Balance	0	0	629,416	0
Total Trans From Other Funds	305,457	296,819	926,235	296,949
Total Revenues and Transfers	13,283,283	14,339,280	14,695,893	14,407,942
Operating Expenditures				
Employee Wages and Benefits	818,389	858,160	858,160	904,003
Materials and Supplies	160,981	147,127	114,200	152,127
Operating Expenditures	6,479,756	7,427,454	7,057,150	7,607,194
Principal on Bonds	0	1,538,550	1,705,000	1,795,000
Bond Interest Payment	1,209,553	1,815,720	1,634,481	1,535,244
Trustee Fees	7,050	9,500	9,500	9,500
Total Operating Expenditures	8,675,729	11,796,511	11,378,491	12,003,068
Project Expenditures				
Transfers Out				
Transfer to Risk Management	2,444	2,444	2,444	2,444
Transfer to General Debt Service Fund	0	0	0	0
Transfer to Water Cap Equipment	308,000	42,000	0	200,000
Transfer to Water CIP General	3,789,899	0	3,314,958	0
Contribution to Fund Balance (Reserved for Water Capital Projects)	507,211	2,498,325	0	2,202,430
Total Transfers Out	4,607,554	2,542,769	3,317,402	2,404,874
Total Expenditures	13,283,283	14,339,280	14,695,893	14,407,942

Notes to Water Fund

Revenues - Does not include any rate changes.

Operations - Increase expenditures due to inflationary factors.

Transfers In - Funds transferred in from Water CIP to assist in payment of 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 08-09	Amended Budget FY 09-10	Estimated Actual FY 09-10	Proposed Budget FY 10-11
Revenues				
Water Impact Fees	\$750,308	\$0	\$1,016,439	\$0
Investment Earnings	146,492	0	15,571	0
Reimbursement Kennebecott Land	219,638	43,047	43,047	0
Other Revenue	78,482	0	0	0
Total Revenues	1,194,920	43,047	1,075,057	0
Transfer From Other Funds				
Transfer from General Fund	0	15,300	15,300	0
Transfer from Water Operations	4,088,899	42,000	42,000	200,000
Transfer from Water General	0	0	3,314,958	0
Use of Fund Balance	635,657	14,837,412	7,350,367	296,949
Total Trans From Other Funds	4,724,556	14,894,712	10,722,625	496,949
Total Revenues and Transfers	5,919,476	14,937,759	11,797,682	496,949
Operating Expenditures				
Other Expenditures				
Bond Interest Payment	103,528	0	0	0
Total Other Expenditures	103,528	0	0	0
Project Expenditures				
2003 Water Bond Projects	0	127,585	127,585	0
2007 Water Bond Projects	2,907,697	0	0	0
2009 Water Bond Projects	1,040,121	8,159,879	5,719,802	0
Other Water Projects	1,265,394	6,304,197	5,604,197	0
Water Capital Equipment	0	0	0	0
Water Fleet Equipment	245,710	42,000	42,000	200,000
Total Project Expenditures	5,458,922	14,633,661	11,493,584	200,000
Transfers Out				
Transfer to General Debt Service Fund	7,279	7,279	7,279	0
Transfer to Water CIP - 07 Water Bond	0	0	0	0
Transfer to CIP General	0	0	0	0
Transfer to Water (For Debt Service)	296,457	296,819	296,819	296,949
Contribution to Fund Balance	53,290	0	0	0
Total Transfers Out	357,026	304,098	304,098	296,949
Total Expenditures	5,919,476	14,937,759	11,797,682	496,949

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 08-09	Amended Budget FY 09-10	Estimated Actual FY 09-10	Proposed Budget FY 10-11
Revenues				
Irrigation Water Sales	\$624,251	\$618,322	\$658,654	\$650,000
Other Miscellaneous	15,836	0	13,373	0
Total Revenues	640,087	618,322	672,027	650,000
Transfer From Other Funds				
Use of Fund Balance	0	101,850	0	40,558
Total Trans From Other Funds	0	101,850	0	40,558
Total Revenues and Transfers	640,087	720,172	672,027	690,558
Operating Expenditures				
Employee Wages and Benefits	221,918	226,070	226,070	171,664
Materials and Supplies	11,912	16,400	16,400	16,400
Operating Expenditures	294,988	354,060	384,862	380,767
Capital Lease Payments	0	19,816	19,817	19,817
Interest on Capital Leases	765	765	765	765
Total Operating Expenditures	529,583	617,111	647,914	589,413
Project Expenditures				
Reuse Water Feasibility Study	0	30,000	0	30,000
9800 South Irrigation Line	12,623	0	0	0
Weir Addition - Utah Lake Distributing	32,128	5,372	5,372	0
Weir Addition - Beckstead Canal	21,022	1,478	1,478	0
Utah Lake Canal - Weir Screen	0	15,000	0	15,000
Water Bridge Replacement	0	50,000	0	50,000
Ashford Acres Pump Station	0	0	0	0
Total Project Expenditures	65,773	101,850	6,850	95,000
Transfers Out				
Transfer to Risk Management	1,211	1,211	1,211	1,211
Transfer to CIP General	0	0	0	0
Contribution to Fund Balance	43,520	0	16,052	4,934
Total Transfers Out	44,731	1,211	17,263	6,145
Total Expenditures	640,087	720,172	672,027	690,558

Notes to Secondary Water Fund

Revenues - No significant changes.

Operations - Transferred 1 staff position into Culinary Water Fund.

Sanitation

Revenues	Actual Expenditures FY 08-09	Amended Budget FY 09-10	Estimated Actual FY 09-10	Proposed Budget FY 10-11
Revenues				
Garbage Fees	\$1,758,546	\$1,750,956	\$1,869,895	\$1,794,730
Neighborhood Cleanup	29,228	20,000	22,063	20,000
Special Service Pickup	1,389	0	783	0
Finance Charges	0	0	0	0
Investment Earnings	200	0	0	0
Capital Contributions	0	0	0	0
Increase in Transjordan Equity	(61,496)	0	0	0
Total Revenues	1,727,867	1,770,956	1,892,741	1,814,730
Transfer From Other Funds				
Use of Fund Balance	0	0	0	0
Transfer from Cap Equipment	0	0	0	0
Total Trans From Other Funds	0	0	0	0
Total Revenues and Transfers	1,727,867	1,770,956	1,892,741	1,814,730
Operating Expenditures				
Employee Wages and Benefits	96,653	100,528	100,528	101,105
Materials and Supplies	58,597	102,948	85,000	102,687
Operating Expenditures	1,392,380	1,441,227	1,469,443	1,410,062
Equipment	0	0	130,329	62,559
Capital Lease Payments	0	103,210	99,374	103,210
Interest on Capital Leases	3,984	3,984	7,820	3,984
TransJordan Landfill Debt Payment	0	0	0	0
Total Operating Expenditures	1,551,614	1,751,897	1,892,494	1,783,607
Project Expenditures				
Transfers Out				
Transfer to CIP General	164,720	0	0	0
Transfer to Risk Management	247	247	247	247
Contribution to Fund Balance	11,286	18,812	0	30,876
Total Transfers Out	176,253	19,059	247	31,123
Total Expenditures	1,727,867	1,770,956	1,892,741	1,814,730

Notes to Sanitation Fund

Revenues - No significant changes.

Operations - No significant changes.

Recycling

Revenues	Actual Expenditures FY 08-09	Amended Budget FY 09-10	Estimated Actual FY 09-10	Proposed Budget FY 10-11
Revenues				
Garbage Fees	\$542,517	\$550,462	\$529,290	\$561,471
Total Revenues	542,517	550,462	529,290	561,471
Transfer From Other Funds				
Use of Fund Balance	0	0	0	52,034
Total Trans From Other Funds	0	0	0	52,034
Total Revenues and Transfers	542,517	550,462	529,290	613,505
Operating Expenditures				
Materials and Supplies	(45,575)	41,707	59,440	41,707
Operating Expenditures	435,607	508,755	460,127	571,798
Total Operating Expenditures	390,032	550,462	519,567	613,505
Project Expenditures				
Transfers Out				
Transfer to CIP General	0	0	0	0
Contribution to Fund Balance	152,485	0	9,723	0
Total Transfers Out	152,485	0	9,723	0
Total Expenditures	542,517	550,462	529,290	613,505

Notes to Recycling Fund

Revenues - Adjusted revenue to reflect actual collections.

Use Fund Balance - To purchase garbage cans.

Operations - Adjusted expenditures due to vendor collection rates increasing.

Mulligans

Revenues	Actual Expenditures FY 08-09	Amended Budget FY 09-10	Estimated Actual FY 09-10	Proposed Budget FY 10-11
Revenues				
Instructor Fees	\$49,601	\$52,868	\$52,868	\$49,100
Driving Range	375,601	406,300	389,361	391,683
Executive 9 Course	203,643	211,500	190,921	226,628
Miniture Golf	308,581	323,500	349,193	332,860
Golf Cart Rental	48,622	51,800	51,656	67,383
Batting Cages	155,325	168,000	178,960	154,052
Food & Beverages	49,128	55,000	53,718	61,941
Golf Shop	31,369	38,000	21,730	38,503
Other Mulligans Revenue	6,917	5,000	5,895	8,400
Investment Earnings	3,907	10,000	0	0
Total Revenues	1,232,694	1,321,968	1,294,302	1,330,550
Transfer From Other Funds				
Transfer from General Fund	0	0	0	0
Transfer from RDA	0	0	0	0
Transfer from Park Impact Fee	0	0	0	0
Transfer from Capital Projects	0	0	0	0
Transfer from 08 Sales Tax Bond	100,000	0	100,000	0
Use of Fund Balance	0	0	0	0
Total Trans From Other Funds	100,000	0	100,000	0
Total Revenues and Transfers	1,332,694	1,321,968	1,394,302	1,330,550
Operating Expenditures				
Employee Wages and Benefits	552,491	577,543	549,132	569,651
Materials and Supplies	89,283	93,548	52,580	96,261
Operating Expenditures	319,694	178,370	239,735	195,700
Principal on Bonds	0	195,000	190,000	205,000
Bond Interest Payment	252,929	252,038	258,213	245,213
Trustee Fees	1,800	1,800	1,800	1,800
Total Operating Expenditures	1,216,197	1,298,299	1,291,460	1,313,625
Project Expenditures				
Capital Replacement Reserve	0	0	0	0
Capital Expenditures	12,003	0	100,000	0
Total Project Expenditures	12,003	0	100,000	0
Transfers Out				
Transfer to Risk Management	469	469	469	469
Transfer to Capital Lease	0	0	0	0
Contribution to Fund Balance	104,025	23,200	2,373	16,456
Total Transfers Out	104,494	23,669	2,842	16,925
Total Expenditures	1,332,694	1,321,968	1,394,302	1,330,550

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 08-09	Amended Budget FY 09-10	Estimated Actual FY 09-10	Proposed Budget FY 10-11
Revenues				
Perpetual Care Revenue	\$32,011	\$8,000	\$8,000	\$8,000
Investment Earnings	10,273	0	0	0
Total Revenues	42,284	8,000	8,000	8,000
Transfer From Other Funds				
Use of Fund Balance	0	19,373	19,373	0
Total Trans From Other Funds	0	19,373	19,373	0
Total Revenues and Transfers	42,284	27,373	27,373	8,000
Operating Expenditures				
Project Expenditures				
Cemetery Study	0	17,100	17,100	0
Total Project Expenditures	0	17,100	17,100	0
Transfers Out				
Transfer to General Fund	8,000	10,273	10,273	8,000
Contribution to Fund Balance	34,284	0	0	0
Total Transfers Out	42,284	10,273	10,273	8,000
Total Expenditures	42,284	27,373	27,373	8,000

Notes Cemetery Fund

No significant changes.

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Capital Budget

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

THE CITY OF SOUTH JORDAN * STATE OF UTAH

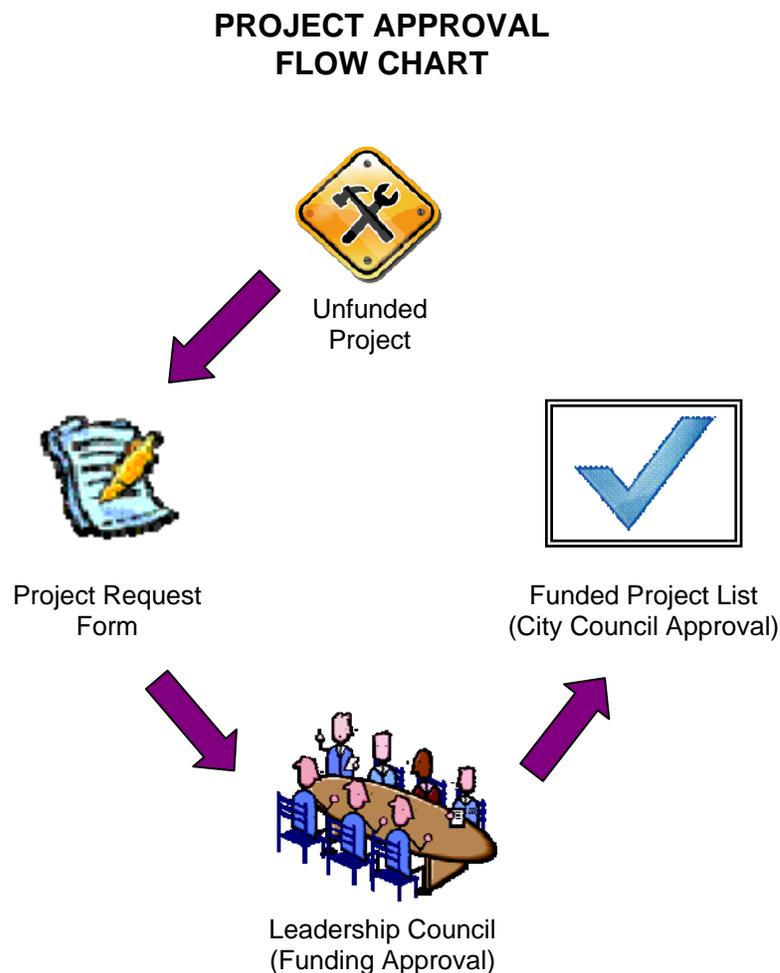


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CAPITAL BUDGET

No capital project expenditures are budgeted for the FY 2010-2011 budget. The budget includes \$206,625, however, for capital equipment 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 funds projects as funding becomes available. A list of capital equipment is shown on page 93 and a list of unfunded capital projects by priority is included on page 94. 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

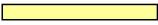
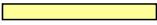
The City's capital policies are consistent with the City's Key Management practices. These practices emphasize a conservative pay-as-you-go approach to construction projects where possible. Also, when applicable, projects should be funded with available impact fee revenues before considering general revenues. This policy applies to all City capital projects which generally exceed \$15,000 in total.

5-Year Capital Planning Process

The City's capital planning process begins with the CIP Committee, which consists of representatives from all departments. This committee determines the timing, sequence, and location 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 CIP 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:

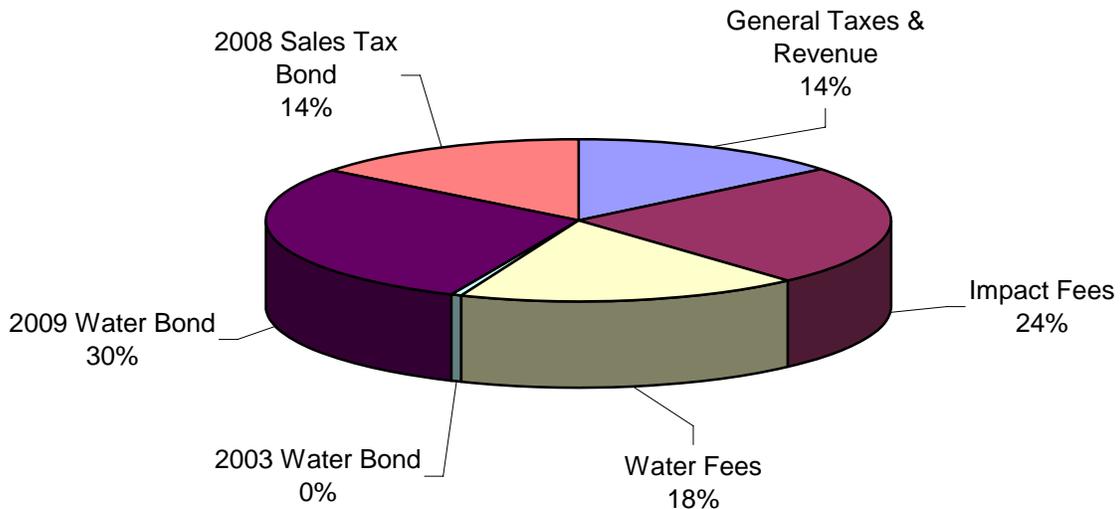
FY 2010-2011 CIP Planning Calendar

Responsible Party	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	
	8/15	9/23	10/21	11/18	12/16	1/13	2/10	3/4	
Jeremy Nielson CIP Committee	 Culinary Water Projects (5-Year List)  Current Year CIP List (2-Year Duration)								
Jeremy Nielson	 Storm Drain Projects (5-Year List)								
Don Tingey Don Bruey Paul Cunningham	 Parks, Secondary Water, & Facilities Projects (5-Year Lists)								
Jeremy Nielson Jason Rasmussen Jon Day	 Road, Streetlights, and Technology Projects (5-Year Lists)								
CIP Committee	 Discuss other General CIP Projects & Expenditures and Project Coordination								
CIP Committee	 Review 5-Year Draft Plan								
CIP Committee Office of City Manager	 CIP Workshop: Review/Approve 5-Year Plan								

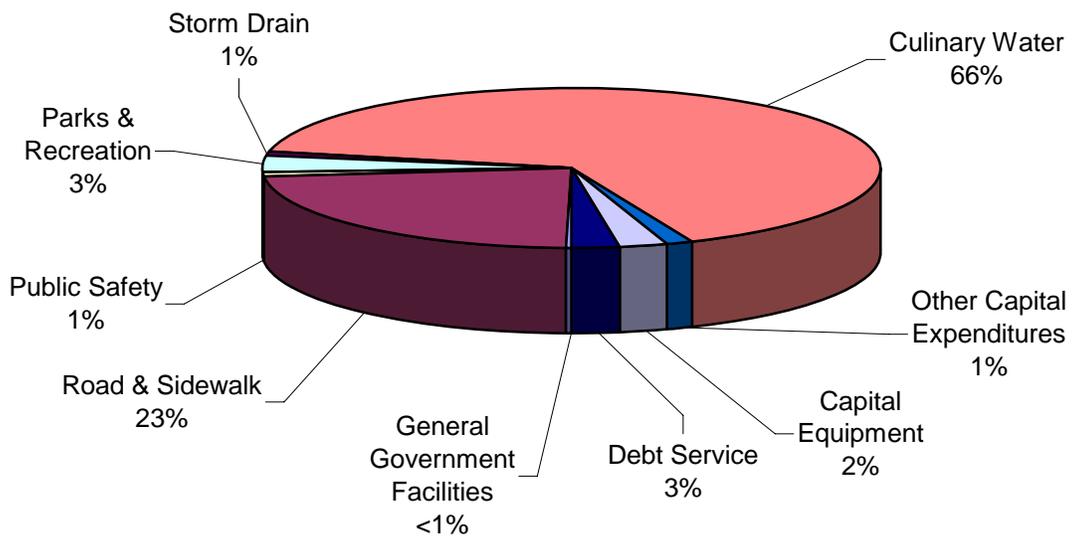
Capital History

FY 2009-2010 amended budget includes \$28,141,620 for capital expenditures. Of the budget expenditures, an estimated \$6 million will carry over to FY 2010-2011 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.

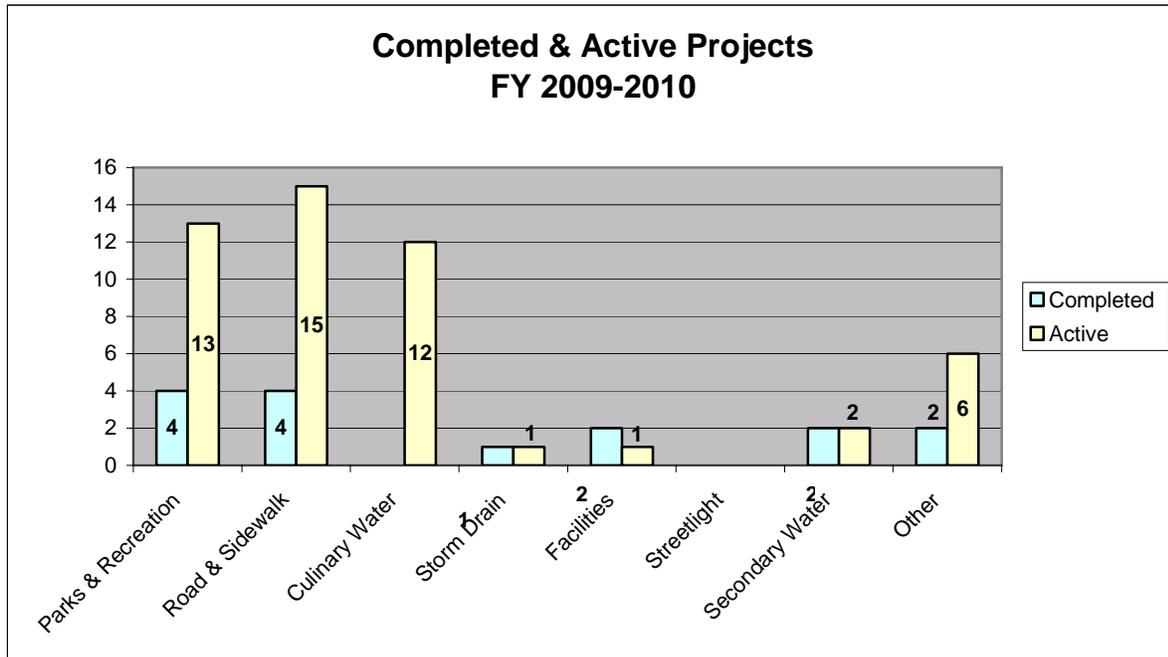
Funding Sources - \$28,141,620



Funding Uses - \$28,141,620



Below is a graph that shows the status of projects that are active and that have been completed during FY 2009-2010. Below the graph is a discussion of some of the relatively larger capital projects in the City.



Water Bond Projects. The City is in the process of utilizing a \$9,200,000 bond on several culinary water projects throughout the City. The bond should be spent by September 2010. Most of the bond has been allocated to two large tank projects (approximately \$7,560,000). The remaining bond money has been allocated to several water line projects.

Sales Tax Bond Projects. The City is in the process of utilizing a \$7,300,000 sales tax bond on several road-related projects. The bond should be spent by November 2010. The bond is currently allocated to fourteen (14) road projects. The City is planning on applying cost-savings toward future road project obligations, particularly 114th South Betterments.

104th South Betterments. This project is nearing completion. It has entailed the following work along 10400 South: burying overhead utilities, 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 \$5,730,000.

114th South Betterments. This project entails the following work along 11400 South: installing a 12" waterline from 1300 W. to 2700 W., providing decorative street lights, installing storm drain improvements, burying overhead utilities, upgrading the landscape at the new 1-15 interchange, applying black powder coating on signal poles and mast arms, construction of an emergency access road, upgrading the landscaping and detention pond design at Jordan River, and other miscellaneous items. The total cost for this project is still being determined. It is estimated to be approximately \$3,970,000.

**Funded
Capital Equipment List
FY 2010 - 2011**

GENERAL FUND								
REPLACEMENT								
PRIORITY	POINTS	ID #	YEAR	MAKE	MODEL	MILEAGE/ HOURS	DEPARTMENT	COST
1	0	9999	2002	REPLACEMENT PLOWS FOR 2437,2438, 5460		0.00	STREETS DEPT	\$45,000
2	30	2430	2000	CHEVY	C7500	59482.00	STREETS DEPT	\$90,000
3	27	803	2002	CHEVY	EXPRESS VAN	92419.00	COURTS	\$42,000
5	27	8472	1998	NEW BED, PLOW AND HYDRAULICS FOR 8472		42877.00	STREETS DEPT	\$50,000
7	25	2538	2002	CHEVY	S10	54340.00	CODE ENFORC	\$22,000
9	24	2203	2002	CHEVY	S10	57967.00	BUILDING DEPT.	\$22,000
							TOTAL	\$271,000.00
ADDITIONS								

TOTAL ADDITIONS	\$0.00
TOTAL REPLACEMENT	\$271,000.00
FIRE TRUCK LEASE PAYMENT	\$100,320.00
HEAVY RESCUE LEASE PAYMENT	\$67,873.00
TOTAL	\$439,193.00

ENTERPRISE FUNDS								
WATER DEPARTMENT								
PRIORITY	POINTS	ID #	YEAR	MAKE	MODEL	MILEAGE/ HOURS	DEPARTMENT	COST
ADDITIONS								
				EXCAVATOR AND TRAILER FOR WATER DEPT.			WATER	\$200,000.00

TOTAL ADDITIONS	\$200,000.00
TOTAL REPLACEMENT	\$0.00
TOTAL	\$200,000.00

Unfunded Capital Project Priorities

FY 2010 - 2011

Priority	Project Name	Estimated Costs	
Road & Sidewalks			
1	11400 South Sidewalk	\$	20,720.00
2	3200 West (City Cost)	\$	863,468.00
3	2200 West - Phase 1	\$	1,051,614.00
4	Piece-mill Widening with Development	\$	100,000.00
Total Road & Sidewalks		\$	2,035,802.00
Street Lighting			
1	114th South Betterments	\$	376,000.00
2	Redwood Road	\$	39,600.00
3	Jordan Gateway	\$	44,550.00
Total Street Lighting		\$	460,150.00
Storm Drain			
1	M-B Pipeline 5	\$	175,659.00
2	M-B Pipeline 7	\$	100,000.00
3	M-B Pipeline 4	\$	176,487.00
4	J-E Proposed Detention Basin	\$	152,192.00
5	M-E Proposed Detention Basin	\$	521,623.00
Total Storm Drain		\$	1,125,961.00
Total Culinary Water		\$	-
Total Secondary Water		\$	-
Parks & Recreation			
1	Midas Ponds Improvements	\$	200,000.00
2	Central Control	\$	150,000.00
3	Lucas Dell Park Development	\$	45,000.00
4	3200 West Parkstrip Landscaping	\$	125,000.00
5	Jordan Ridge Park Detention Basin	\$	25,000.00
6	Entry Park Feature	\$	20,000.00
7	Aunt Mame's Landscaping	\$	400,000.00
Total Parks & Recreation		\$	965,000.00
Technology			
1	Upgrade to Server 2008	\$	30,400.00
2	Windows 7	\$	100,000.00
3	Microsoft Office 2010	\$	120,000.00
4	Human Resource Software	\$	200,000.00
5	Exchange Server Upgrade	\$	39,000.00
Total Technology		\$	489,400.00
Total Unfunded Capital Projects		\$	5,076,313.00

South Jordan 5-Year CIP Map



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



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.



Midas Ponds Improvements

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 08-09	Amended Budget FY 09-10	Estimated Actual FY 09-10	Proposed Budget FY 10-11
Revenues				
Parks Impact Fees	\$714,823	\$0	\$1,510,200	\$0
Storm Drain Impact Fees	34,716	0	15,973	0
Road Impact Fees	601,489	0	696,185	0
Police Impact Fees	144,218	0	151,568	0
Fire Impact Fees	76,808	0	89,873	0
Other Grants	100,000	0	0	0
Investment Earnings	110,388	0	16,616	0
Other Miscellaneous	790,227	45,000	45,000	0
Bond Proceeds	8,115,000	0	0	0
Bond Premiums	216,708	0	0	0
Bond Draws	25,000	0	0	0
Total Revenues	10,929,377	45,000	2,525,415	0
Transfer From Other Funds				
Transfer from General Fund	1,093,901	330,387	330,387	0
Transfer from Parkway Care	806,922	0	0	0
Transfer from Glenmoor Fund	665	0	0	0
Transfer from Water Operations	900,000	0	0	0
Transfer from Water CIP	194,736	0	0	0
Transfer from Sanitation	164,720	0	0	0
General CIP and Impact Fee Reserves	0	7,907,302	4,838,547	349,499
Total Trans From Other Funds	3,160,944	8,237,689	5,168,934	349,499
Total Revenues and Transfers	14,090,321	8,282,689	7,694,349	349,499
Operating Expenditures				
Cost of Issuance	139,247	0	0	0
Total Operating Expenditures	139,247	0	0	0
Project Expenditures (By Funding Source)				
General Projects	5,196,393	2,441,772	2,391,811	0
Parks Projects	83,900	589,355	304,355	0
Road Projects	742,474	89,035	48,590	0
Storm Drain Projects	126,323	272,068	59,134	0
Public Safety Projects	294,830	99,609	99,609	0
08 Sales Tax Bond Projects	3,297,899	4,219,700	4,219,700	0
Total Project Expenditures	9,741,819	7,711,539	7,123,199	0
Transfers Out				
Transfer to Historic Preservation Fund	0	10,000	10,000	0
Transfer to General Debt Service Fund	634,584	561,150	561,150	349,499
Transfer to CIP General	194,736	0	0	0
Transfer to Park Impact Fees	900,000	0	0	0
Transfer to Cap Equipment	5,000	0	0	0
Transfer to Mulligans	100,000	0	0	0
Transfer to Fitness Center	0	0	0	0
Contribution to Fund Balance	2,374,935	0	0	0
Total Transfers Out	4,209,255	571,150	571,150	349,499
Total Expenditures	14,090,321	8,282,689	7,694,349	349,499

Notes to Capital Projects Fund

Capital Expenditures - Projects will be budgeted as funding becomes available.

Capital Equipment

Revenues	Actual Expenditures FY 08-09	Amended Budget FY 09-10	Estimated Actual FY 09-10	Proposed Budget FY 10-11
Revenues				
Investment Earnings	\$1,687	\$0	\$1,153	\$0
Donation	80,000	0	50,139	0
Capital Lease Proceeds	0	0	0	0
Other Miscellaneous	0	0	0	0
Sale of Property	56,961	0	82,943	0
Total Revenues	138,648	0	134,235	0
Transfer From Other Funds				
Transfer from General Fund	822,267	399,436	399,436	375,017
Transfer from RDA	0	0	0	0
Transfer from Storm Drain	0	0	0	0
Transfer from CIP General	5,000	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	952,409	261,387	134,218	124,375
Total Trans From Other Funds	1,779,676	660,823	533,654	499,392
Total Revenues and Transfers	1,918,324	660,823	667,889	499,392
Operating Expenditures				
Project Expenditures				
Computer Software & Equipment	113,830	60,000	11,537	60,000
Culinary Water Equipment	245,710	42,000	108,871	0
Electronic Filing Systems	0	0	0	0
Parks & Recreation Equipment	0	0	0	0
General Fund Equipment	0	0	0	0
Public Safety Equipment	138,407	197,512	186,492	0
Municipal Services Equipment	0	0	0	0
Fleet Equipment	557,019	181,000	192,597	271,000
Total Project Expenditures	1,054,966	480,512	499,497	331,000
Transfers Out				
Transfer to General Debt Service Fund	854,358	168,392	168,392	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 Operating	9,000	0	0	0
Transfer to Water Cap Equipment	0	0	0	0
Contribution to Fund Balance	0	11,919	0	0
Total Transfers Out	863,358	180,311	168,392	168,392
Total Expenditures	1,918,324	660,823	667,889	499,392

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 08-09	Amended Budget FY 09-10	Estimated Actual FY 09-10	Proposed Budget FY 10-11
Funding Source				
Water Revenues	\$0	\$42,000	\$42,000	\$200,000
Storm Drain Revenues	0	0	0	0
Sanitation Revenues	0	0	0	0
Transfer from General Fund (Dedicated Property Tax)	0	315,017	315,017	315,017
Use of Capital Equipment Reserves (Available from the sale of '07 Equipment)	0	\$0	\$0	0
Use of Capital Equipment Reserves (Fleet Replacement Plan)	0	34,375	45,972	124,375
Total Trans From Other Funds	0	391,392	402,989	639,392
Total Revenues and Transfers	0	391,392	402,989	639,392
Fleet Expenditures				
General Fund	0	181,000	192,597	271,000
Lease Payments	0	168,392	168,392	168,392
Water Fund	0	42,000	42,000	200,000
Storm Drain Fund	0	0	0	0
Sanitation	0	0	0	0
Total Fleet Expenditures	0	391,392	402,989	639,392
Total Transfers Out	0	0	0	0
Total Expenditures	0	391,392	402,989	639,392

Notes to Fleet Equipment

This worksheet is a summary of fleet purchases for FY10-11. The amounts on this worksheet summarize fleet-related expenditures from other worksheets of the FY10-11 annual budget.

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Strategic Planning

2025 Plan Summary



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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 2028-2029. 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.

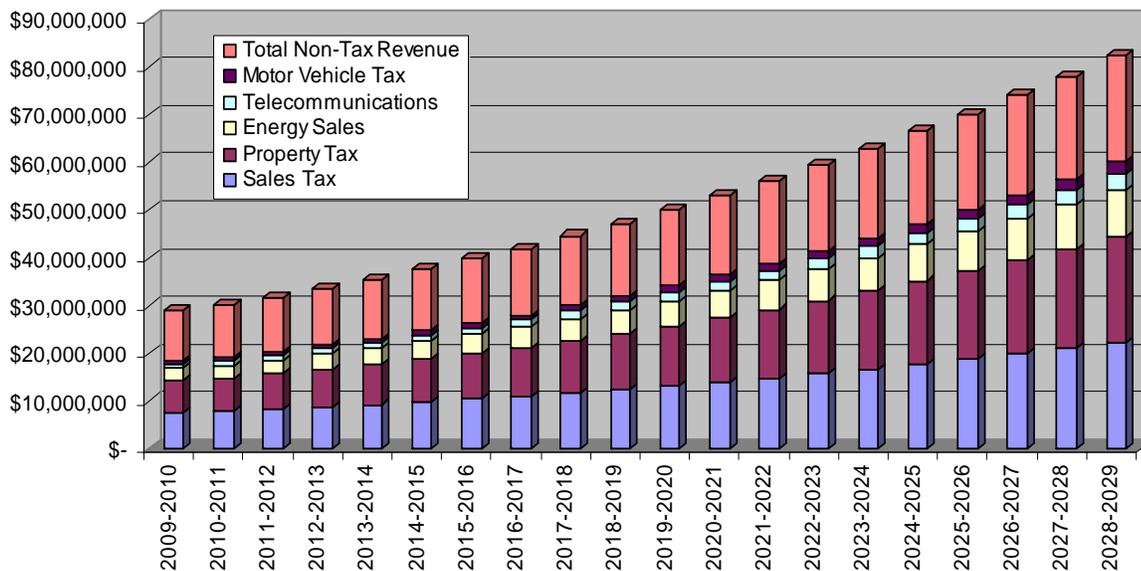
2) **Expenditures.** The model projects increases in expenditures using current trends and focuses on three major categories: salaries & wages, benefits, and operating expenditures. It does not predict the additional employees by position, but rather utilizes a percentage increase based on historical 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.

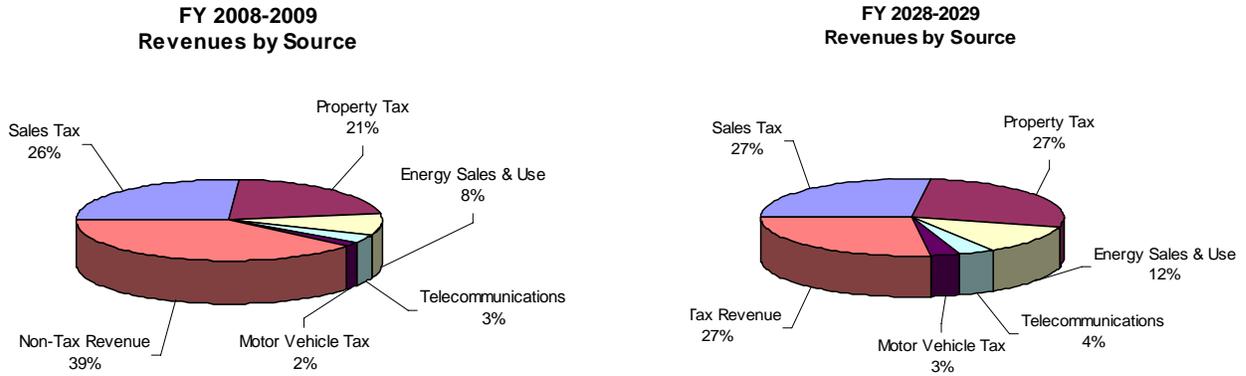
Revenue Sources

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 higher 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.

**South Jordan City Revenue
Projections Through FY 2028-2029**



Whereas non-tax revenues represented 39 percent of all revenues in FY 2008-2009, the pie chart shows that in FY 2028-2029, non-tax contributions should drop to 27 percent. The distribution shown in FY 2028-2029 is financially stable because undue reliance is not given to any single revenue source.



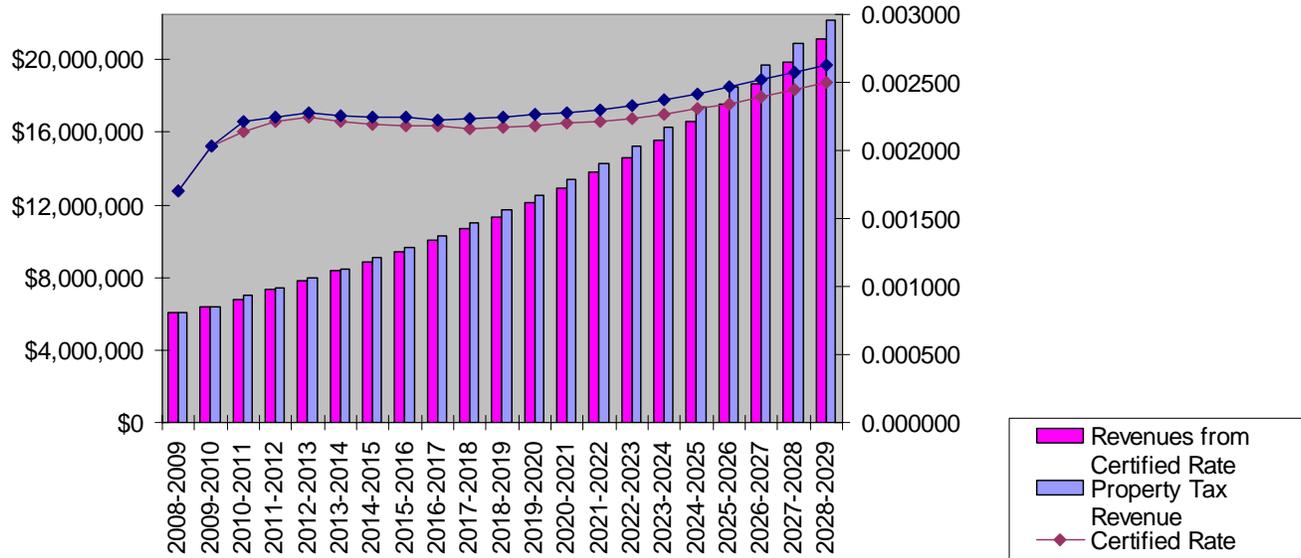
Property Tax

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	Annual Growth	Annual Appreciation	TAX RATE to meet revenue needs
2009-2010	6,351,953	3,132,126,838	3.86%	-16.42%	0.002028
2010-2011	7,012,795	3,163,448,106	6.00%	-5.00%	0.002217
2011-2012	7,450,121	3,321,620,512	5.00%	0.00%	0.002243
2012-2013	7,952,219	3,487,701,537	5.00%	0.00%	0.002280
2013-2014	8,488,254	3,766,717,660	5.00%	3.00%	0.002253
2014-2015	9,060,533	4,030,387,896	4.00%	3.00%	0.002248
<hr/>					
2024-2025	17,412,824	7,215,883,904	2.00%	3.00%	0.002413
2025-2026	18,506,294	7,504,519,260	1.00%	3.00%	0.002466
2026-2027	19,668,420	7,804,700,031	1.00%	3.00%	0.002520
2027-2028	20,903,526	8,116,888,032	1.00%	3.00%	0.002575
2028-2029	22,216,211	8,441,563,553	1.00%	3.00%	0.002632

The financial requirements of the City, which includes property tax revenue, have been adjusted to reflect the reality of today's economy and a much more conservative growth trend. Modifying the tax rate over time helps preserve the necessary property tax revenues and allow for the proper distribution of revenues from the various sources be maintained. Note on the property tax chart on the following page, the gap between the projected property tax rate and the estimated certified rate has closed. This is due to flat lining today's needs for cost of services and support. In order to proactively sustain 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.

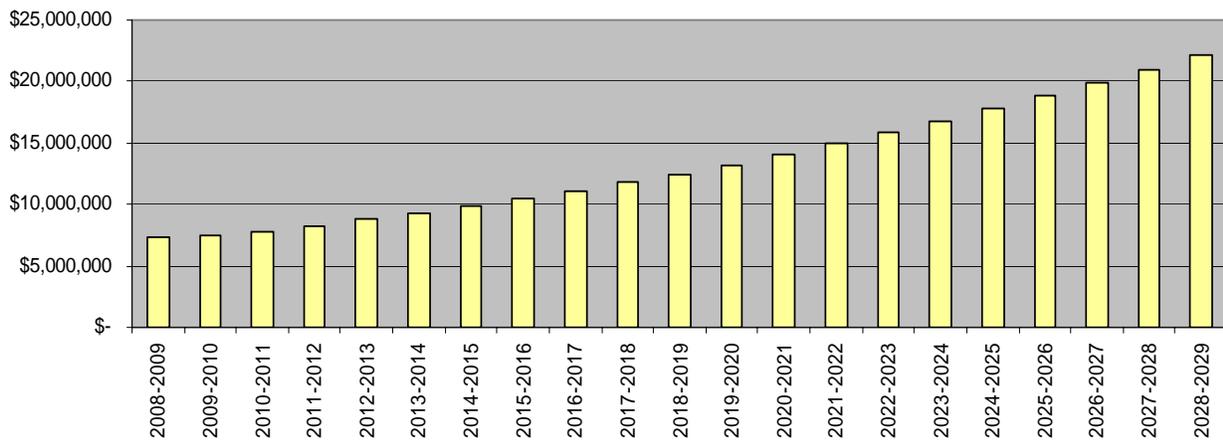
Property Tax Projections



Sales Tax

South Jordan City has experienced strong economic development in the last few years which has helped secure a healthy sales tax base. However, current economic conditions has created a need to change underlying assumptions and projected growth for sales tax revenue for the City. 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 Revenue Projections Through FY 2028-2029



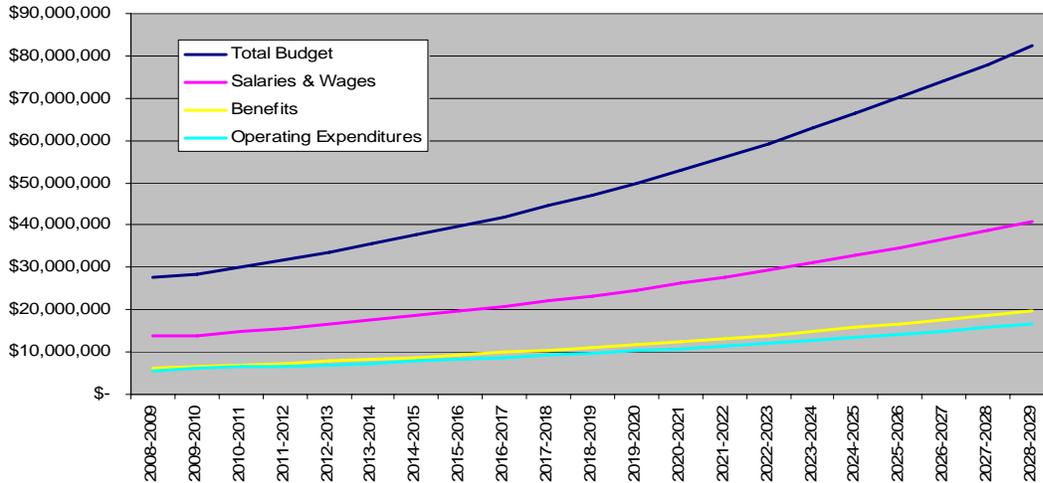
Expenditure Projections

The second part of the model projects City expenditures. The graph below illustrates the expected growth in salaries and wages, employee benefits, and operating expenses. These expenses fall within the expected revenues and balance in FY 2028-2029. Some of the assumptions used in these forecasts are listed in the chart to the right.

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 2.35% (based on a 20-year state average).
- Healthcare and benefits will increase according to recent trends.

City-Wide Expenditure Projections Through FY 2028-2029



In the model, a “77/23 Rule” was used to help measure the financial health of the City. This best practice rule suggests that roughly 77 percent of expenditures (less Debt/CIP) should be spent on personnel and roughly 23 percent should be dedicated to operations. The model indicates that personnel will be on target at 78 percent in FY 2008-2009 and stay on target through FY 2028-2029. 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 2029. For comparison, Sandy and West Valley City will have budgets of \$85 million and \$121 million, respectively, if they keep up with inflation and grow at a very conservative 1% each year. This benchmarking indicates that in 2029, 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 2029 Budget Projections:	
\$ 60,309,305	Personnel
\$ 16,590,005	Operating Expenditures
\$ 3,075,973	4% For Debt
\$ 2,306,979	3% For CIP
\$ 82,282,262	Total Budget in 2029

Appendix

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

THE CITY OF SOUTH JORDAN * STATE OF UTAH



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Appendix A: Changes in Fee Schedule

DESCRIPTION	Current FY 2009-2010	Proposed Changes FY 2010-2011	
Collection Fees			
Returned EFT/ACH Fee	\$20 per returned transaction	Change in Description Language	
Community Development			
Concept Plan (sub., condo, site plan)	\$250	\$255	
Preliminary Subdivision	\$640 plus \$45/lot	\$655 plus \$46/lot	
Final Subdivision	\$640 plus \$45/lot	\$655 plus \$46/lot	
Amended Subdivision	\$640 plus \$45/lot	\$655 plus \$46/lot	
Site Plan (including conditional use permit)	\$800 plus \$65/acre	\$815 plus \$66/acre	
Minor Site Plan Amendment	\$130	\$133	
Small Residential Development	\$233	\$238	
Conditional Use Permit	\$255	\$260	
Land Use Amendment	\$670 plus \$15 per additional sign	\$685 plus \$15 per additional sign	
Zone Charge	\$670 plus \$15 per additional sign	\$685 plus \$15 per additional sign	
Zone Text Amendment	\$800 per acre	\$815 per acre	
Zone Charge to P-C	\$20	\$21	
Annexation (including land use and rezoning)	\$670	\$685	
Sign Permit	\$65	\$67	
Master Sign Design Guidelines Review	\$255	\$260	
Pylon Sign Exception Review	\$255	\$260	
Appeal to Planning Commission	\$255	\$260	
Appeal to City Council (Title 11)	\$350	\$360	
Appeal to Board of Adjustment (Title 12)	\$255	\$260	
Off Premise Development Sign Permit Fee	\$59	\$60	
Nonconforming Use/Lot Review Fee	\$34	\$35	
Banner Permit	\$23 permit needed	\$24 permit needed	
Zoning Compliance Letter	\$75	\$77	
Engineering Department			
Overtime Truck Fee	\$53 per day	Change in Description Language	
Encroachment Permit Fee (Drive Approaches with Building Permits)		\$160 plus \$5.00 Technology Fee	
Encroachment Permit Fee	\$258	\$258 Plus Surfacing < 3 yrs. Old = \$.50/sq ft (for work in pavement) Surfacing > 3 yrs. Old = \$.25/sq ft (for work in pavement) Concrete Cutting = \$.25/sq ft (if applicable) Boring Fee = \$.50/LF (if applicable) Traffic Control = \$50/day (if applicable) \$5.00 Technology	
Land Disturbance Permit (Associated with Development)	\$52	Change in Description Language	
Land Disturbance Permit (Not Associated with Development)		\$300	
After Hours Truck Fee	\$52 per truck per day	Delete	
After Hours Inspection Fee	\$59.39 per hour	Delete	
Parks & Recreation Fees			
Youth Sports (BALLFIELDS)			
Youth Sports Player Fee	Residential	\$0 - \$5 per season	Delete
	Non-resident	\$10 per season	Delete
Ice Skating Rink			
Ice Skate Rentals		\$1 per pair	
Recreation Center			
Family Passes (Annual)	Resident	\$435 3 months - \$175	Delete
	Non-resident	\$535 3 months - \$215	Delete
Adult Couple Passes (Annual)	Resident	\$320 3 months - \$130	Delete
	Non-resident	\$395 3 months - \$160	Delete
Senior Couple Passes 60+ yrs (Annual)	Resident	\$175 3 months - \$75	Delete
	Non-resident	\$175 3 months - \$75	Delete
Adult Passes age 18-59 (Annual)	Resident	\$220 3 months - \$90	Delete
	Non-resident	\$270 3 months - \$110	Delete
Senior Passes 60+ yrs (Annual)	Resident	\$120 3 months - \$50	Delete
	Non-resident	\$120 3 months - \$50	Delete
Student Passes age 12-17 (Annual)	Resident	\$120 3 months - \$50	Delete
	Non-resident	\$145 3 months - \$60	Delete
Youth Passes age 4-11 (Annual)	Resident	\$95 3 months - \$45	Delete
	Non-resident	\$120 3 months - \$50	Delete
Child Passes up to age 3 with paid adult (Annual)	Resident	Free	Delete
	Non-resident	Free	Delete

Appendix A: Changes in Fee Schedule

DESCRIPTION		Current FY 2009-2010	Proposed Changes FY 2010-2011
Resident Membership Rates (Annual)	Adult (18+ years)		\$220 3 months - \$90
	Senior (60+)		\$120 3 month - \$50
	Youth (4-17)		\$120 3 months - \$50
	Child (0-3)		Free
	Add'l Adult (18+ years)		\$105 3 months - \$50
	Add'l Senior (60+)		\$55 3 months - \$25
	Add'l Youth (4-17)		\$30 3 months - \$13
Non-Resident Membership Rates (Annual)	Adult (18+ years)		\$270 3 months - \$110
	Senior (60+)		\$145 3 months - \$60
	Youth (4-17)		\$145 3 months - \$60
	Child (0-3)		Free
	Add'l Adult (18+ years)		\$130 3 months - \$60
	Add'l Senior (60+)		\$65 3 months - \$30
	Add'l Youth (4-17)		\$38 3 months - \$16
Employee Membership Rates	FT Employee		Free
	PT Employee		\$3.75 per pay period
	Add'l Adult (18+ years)		\$4.04 per pay period
	Add'l Senior (60+)		\$2.12 per pay period
	Add'l Youth (4-17)		\$1.15 per pay period
Electronic Fund Transfer (EFT) Fee			\$3 per account per month
Day Pass		\$5 Adult, \$3 Student & Senior, \$2 Youth	\$5 Adult, \$3 Senior, \$3 Youth

Police Department Fees

Sex Offender Registry Fee		\$25	Per recently passed legislation
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Water Rates

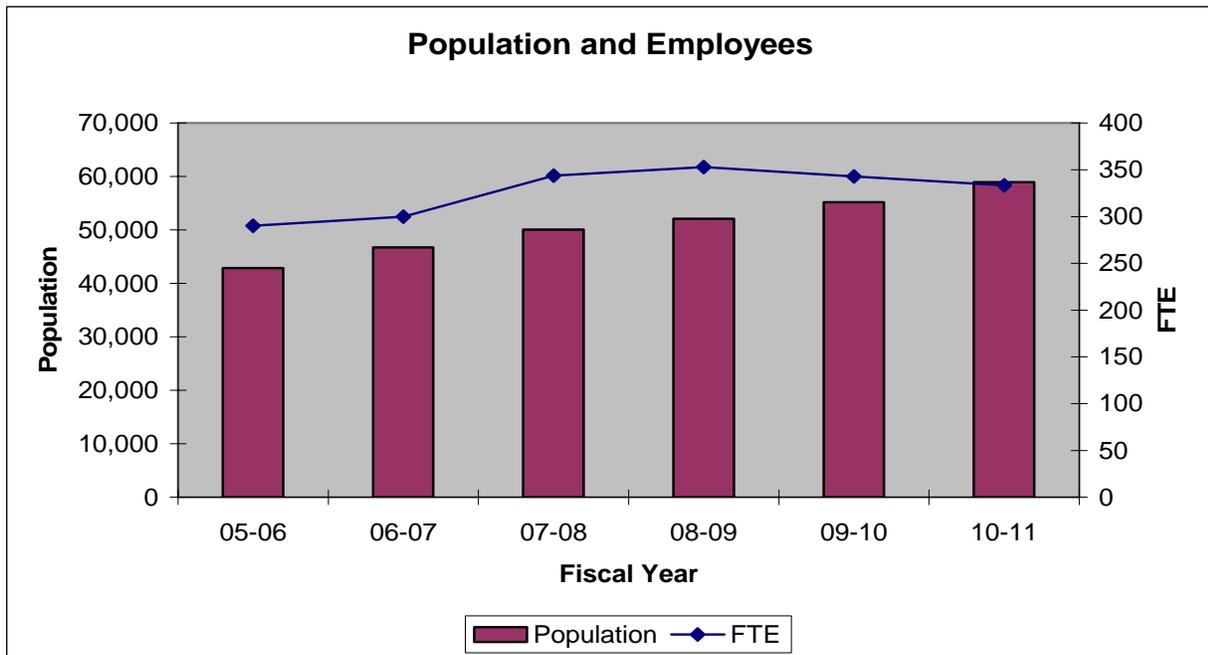
Secondary Water Share Leasing Administration Fee		\$5	on top of the canal company assessed fee
Fire Hydrant Meter Deposit	\$1,050	refundable-2 weeks max. use \$10/day rental including weekends	\$995
Failure to Have Fire Hydrant Meter Read Fee			\$250
Right of Way Construction Fee	\$258		Delete / Moved to Engineering

Appendix B: Full Time Equivalent Summary

<u>Department</u>	<u>FY 07-08</u> <u>Actual</u>	<u>FY 08-09</u> <u>Actual</u>	<u>FY 09-10</u> <u>Actual</u>	<u>FY 10-11</u> <u>Proposed</u>
General Fund				
Business Services	*	*	2.00	2.00
Gale Center	1.00	1.00	1.00	1.00
Information Center	1.00	7.00	7.00	7.00
Information Services	8.00	9.00	6.00	6.00
Neighborhood Services	2.00	2.00	1.00	1.00
Seniors	4.00	3.00	4.50	4.75
Management Services	1.00	2.00	1.00	1.00
Emergency Management	1.00	1.00	2.00	2.00
Engineering	15.00	16.00	17.00	17.00
Executive	3.00	5.00	5.00	5.00
COO	2.00	1.00	*	*
City Recorder	2.25	2.25	2.25	2.25
Legal	6.00	6.00	6.00	7.00
Custodial	*	*	*	6.00
Facilities	5.00	6.00	8.00	4.00
Facilities Admin	*	*	*	2.00
Fleet	4.00	5.00	5.00	5.00
Park Facilities	7.00	7.00	6.00	*
Administrative Services	3.00	3.00	*	*
Finance	4.00	5.00	5.00	5.00
Budget	4.00	4.00	6.00	4.00
Fire	48.00	48.00	47.00	46.00
Government Services	2.00	2.00	2.00	2.00
Ordinance Enforcement	2.00	2.00	3.00	3.00
Court	7.80	7.00	7.00	6.00
Human Resources	2.50	3.00	3.00	3.00
Utility Billing	7.00	5.00	5.00	5.00
Parks & Recreation Admin	6.00	4.00	*	*
Parks	19.00	16.00	16.00	19.00
Recreation	5.00	8.00	6.00	7.00
Open Space/Forestry	*	4.00	5.00	*
Special Events	1.00	1.00	2.00	*
MS Operations	3.00	3.00	*	*
Community Development Admin	5.00	3.00	*	2.00
Planning	5.00	5.00	5.50	5.50
Building	10.00	7.00	10.00	10.00
Police	62.50	63.75	63.50	63.50
Animal Control	2.00	2.00	2.00	2.00
Homeland Security	1.00	1.00	1.00	1.00
Public Works	6.00	6.00	6.00	6.00
Street Lighting	2.00	2.00	2.00	2.00
Streets	12.00	12.00	13.00	13.00
Total General Fund	282.05	290.00	283.75	278.00
Enterprise Fund				
Mulligans	13.00	14.00	13.00	9.50
Sanitation	2.00	2.00	2.00	2.00
Water	14.00	13.00	14.00	14.00
Secondary Water	2.00	3.00	4.00	4.00
Total Enterprise Funds	31.00	32.00	33.00	29.50

Appendix B: Full Time Equivalent Summary

<u>Department</u>	<u>FY 07-08 Actual</u>	<u>FY 08-09 Actual</u>	<u>FY 09-10 Actual</u>	<u>FY 10-11 Proposed</u>
Special Revenue Funds				
Storm Drain	8.00	8.00	8.00	7.00
Fitness Center	22.75	23.00	18.00	19.00
Total Special Revenues Funds	30.75	31.00	26.00	26.00
Total Full Time Equivalents	343.80	353.00	342.75	333.50



Appendix C: Debt Reduction Schedule

FY 2010 - 2011	Principal	Interest	Total	GENERAL FUND		Impact Fees											Total				
				General	Class C	RDA	DSR Boyer Tenfold	Fleet Equipment	CIP General Reserves	RDA Haircut	SID Assessment	Road	Parks	Storm Drain	Police	Fire		Water	Water Fund	Mulligans Operations	Recycling
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	189,174			149,230					151,523		-	60,805	8,318	-			559,050	
2006 Sales Tax Revenue Bonds	50,000	395,610	445,610	445,610																445,610	
2008 CIP Sales Tax Bond	400,000	364,412	764,412			764,412														764,412	
Zion's Line of Credit	190,306	21,187	211,492	150,194								61,298								211,492	
2002 Fire Truck Capital Lease	65,415	6,157	71,572	71,572																71,572	
2007 Fire Equipment Lease	63,143	4,930	68,073					68,073												68,073	
2008 Fire Truck Lease	83,309	17,010	100,319					100,319												100,319	
City Yard			-	(1,505)										1,505						-	
Fire Stations #1 & #2			-	(66,050)												66,050				-	
Total	1,652,173	926,930	2,579,103	788,995	358,575	764,412	149,230	168,392	-	-	-	212,821	-	-	62,310	74,368	-	-	-	2,579,103	
SID Debt Service Fund																					
2007 River Park SID	520,000	183,405	703,405							703,405										703,405	
MBA Fund																					
2002 MBA Revenue Bond	380,000	338,115	718,115							718,115										718,115	
RDA Fund																					
2008 TIF Bond	809,000	418,624	1,227,624			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												296,949	755,739				1,052,688	
2007 Water Revenue Bonds	235,000	981,305	1,216,305														1,216,305			1,216,305	
2009 Water Revenue Bonds	500,000	397,291	897,291														897,291			897,291	
Mulligans																					
2005 MBA Lease Revenue Bond	205,000	245,213	450,213																450,213	450,213	
Total	5,361,173	3,647,531	9,008,704	788,995	358,575	1,992,036	149,230	168,392	-	718,115	703,405	212,821	-	-	62,310	74,368	296,949	3,033,295	450,213	-	9,008,703

Appendix C: Debt Reduction Schedule

FY 2011 -2012	Principal	Interest	Total	GENERAL FUND		Impact Fees													Total		
				General	Class C	RDA	DSR Boyer Tenfold	Fleet Equipment	CIP General Reserves	RDA Haircut	SID Assessment	Road	Parks	Storm Drain	Police	Fire	Water	Water Fund		Mulligans Operations	Recycling
General Debt Service Fund																					
2001 Sales Tax Revenue Bonds	470,000	88,575	558,575	188,568			149,081	-				151,820		-	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
Zion'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
2007 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)											1,505						-
Fire Stations #1 & #2			-	(68,032)												68,032					-
Total	1,364,902	861,651	2,226,553	815,057	-	772,912	149,081	168,392	-	-	-	182,469	-	-	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
Mulligans																					
2005 MBA Lease Revenue Bond	210,000	238,038	448,038																448,038		448,038
Total	5,258,902	3,430,278	8,689,179	815,057	-	1,999,981	149,081	168,392	-	724,703	703,390	182,469	-	-	62,295	76,348	296,472	3,062,955	448,038	-	8,689,179

Appendix C: Debt Reduction Schedule

FY 2012 - 2013	Principal	Interest	Total	GENERAL FUND		Impact Fees															
				General	Class C	RDA	DSR Boyer Tenfold	Fleet Equipment	CIP General Reserves	RDA Haircut	SID Assessment	Road	Parks	Storm Drain	Police	Fire	Water	Water Fund	Mulligans Operations	Recycling	Total
General Debt Service Fund																					
2001 Sales Tax Revenue Bonds	495,000	65,625	560,625	190,387			148,920	-				151,766		-	61,182	8,370	-			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	-	-	-	151,766	-	-	62,687	78,442	-	-	-	1,971,837	
SID Debt Service Fund																					
2007 River Park SID	561,000	142,605	703,605							703,605										703,605	
MBA Fund																					
2002 MBA Revenue Bond	415,000	310,233	725,233							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													296,577	759,173			1,055,750	
2007 Water Revenue Bonds	425,000	951,105	1,376,105														1,376,105			1,376,105	
2009 Water Revenue Bonds	550,000	354,291	904,291														904,291			904,291	
Mulligans																					
2005 MBA Lease Revenue Bond	220,000	229,638	449,638																449,638	449,638	
Total	5,188,029	3,203,404	8,391,433	666,165	-	1,968,512	148,920	100,319	-	725,233	703,605	151,766	-	-	62,687	78,442	296,577	3,039,569	449,638	-	8,391,433

Appendix C: Debt Reduction Schedule

FY 2013 - 2014	Principal	Interest	Total	GENERAL FUND		Impact Fees															
				General	Class C	RDA	DSR Boyer Tenfold	Fleet Equipment	CIP General Reserves	RDA Haircut	SID Assessment	Road	Parks	Storm Drain	Police	Fire	Water	Water Fund	Mulligans Operations	Recycling	Total
General Debt Service Fund																					
2001 Sales Tax Revenue Bonds	520,000	40,250	560,250	190,997			148,513	-				151,530		-	60,881	8,328	-			560,250	
2006 Sales Tax Revenue Bonds	50,000	389,610	439,610	439,610																439,610	
2008 CIP Sales Tax Bond	455,000	308,562	763,562			763,562														763,562	
2008 Fire Truck Lease	93,134	7,185	100,319					100,319												100,319	
City Yard			-	(1,505)											1,505					-	
Fire Stations #1 & #2			-	(72,175)												72,175				-	
Total	1,118,134	745,607	1,863,741	556,928	-	763,562	148,513	100,319	-	-	-	151,530	-	-	62,386	80,503	-	-	-	1,863,741	
SID Debt Service Fund																					
2007 River Park SID	582,000	121,013	703,013							703,013										703,013	
MBA Fund																					
2002 MBA Revenue Bond	425,000	294,794	719,794							719,794										719,794	
RDA Fund																					
2008 TIF Bond	897,000	308,222	1,205,222			1,205,222														1,205,222	
Water Fund																					
2003 Water Revenue Bonds	1,025,000	23,063	1,048,063													296,963	751,100			1,048,063	
2007 Water Revenue Bonds	450,000	933,605	1,383,605														1,383,605			1,383,605	
2009 Water Revenue Bonds	575,000	334,666	909,666														909,666			909,666	
Mulligans																					
2005 MBA Lease Revenue Bond	230,000	220,838	450,838																450,838	450,838	
Total	5,302,134	2,981,807	8,283,941	556,928	-	1,968,784	148,513	100,319	-	719,794	703,013	151,530	-	-	62,386	80,503	296,963	3,044,371	450,838	-	8,283,941

Appendix C: Debt Reduction Schedule

FY 2014 - 2015	Principal	Interest	Total	GENERAL FUND		Impact Fees															
				General	Class C	RDA	DSR Boyer Tenfold	Fleet Equipment	CIP General Reserves	RDA Haircut	SID Assessment	Road	Parks	Storm Drain	Police	Fire	Water	Water Fund	Mulligans Operations	Recycling	Total
General Debt Service Fund																					
2001 Sales Tax Revenue Bonds	545,000	13,625	558,625	190,348			148,367	-				151,113		-	60,518	8,279	-				558,625
2006 Sales Tax Revenue Bonds	55,000	387,510	442,510	442,510																	442,510
2008 CIP Sales Tax Bond	475,000	289,962	764,962			764,962															764,962
2008 Fire Truck Lease	96,660	3,659	100,319					100,319													100,319
City Yard			-	(1,505)											1,505						-
Fire Stations #1 & #2			-	(74,340)												74,340					-
Total	1,171,660	694,756	1,866,416	557,013	-	764,962	148,367	100,319	-	-	-	151,113	-	-	62,023	82,619	-	-	-	-	1,866,416
SID Debt Service Fund																					
2007 River Park SID	605,000	98,611	703,611							703,611											703,611
MBA Fund																					
2002 MBA Revenue Bond	445,000	277,925	722,925							722,925											722,925
RDA Fund																					
2008 TIF Bond	937,000	268,798	1,205,798			1,205,798															1,205,798
Water Fund																					
2007 Water Revenue Bonds	1,525,000	886,480	2,411,480														296,990	2,114,490			2,411,480
2009 Water Revenue Bonds	600,000	314,041	914,041															914,041			914,041
Mulligans																					
2005 MBA Lease Revenue Bond	240,000	209,338	449,338																	449,338	449,338
Total	5,523,660	2,749,949	8,273,609	557,013	-	1,970,760	148,367	100,319	-	722,925	703,611	151,113	-	-	62,023	82,619	296,990	3,028,531	449,338	-	8,273,609

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Glossary

THE CITY OF SOUTH JORDAN * STATE OF UTAH



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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 with 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.

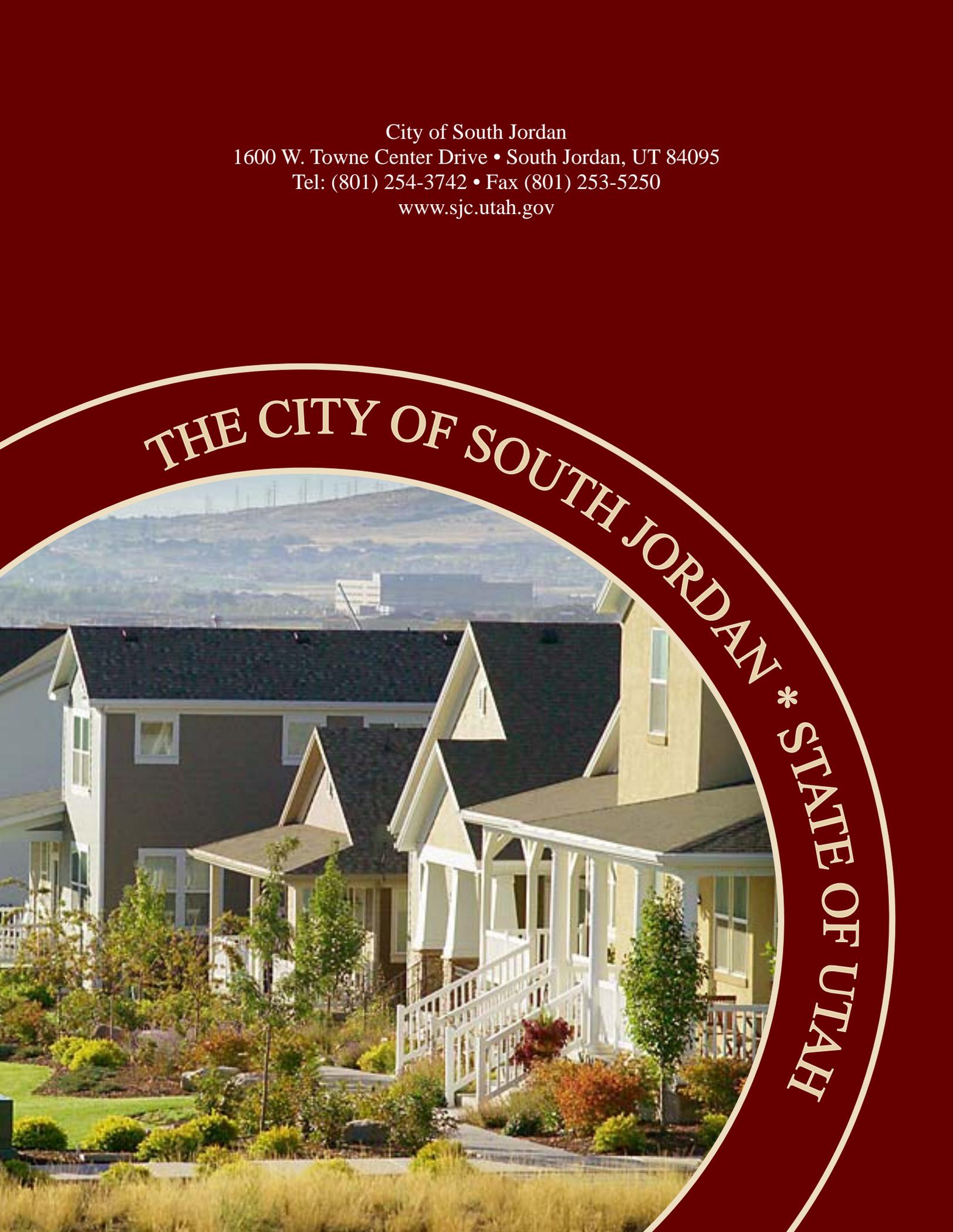
Transfers – Legally authorized intra-city transfers of appropriations from one City fund to another City fund. Revenues and expenditures are accounted for in both funds.

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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THE CITY OF SOUTH JORDAN * STATE OF UTAH