

The City of  
**South Jordan**  
Utah

*It's all about people*



# *Annual Budget*

*Fiscal Year*  
2011-2012

**The City of South Jordan**  
*Annual Budget*  
**Fiscal Year 2011-2012**

**Mayor & City Council**



Mayor  
William Kent Money



Councilmember  
Leona Winger



Councilmember  
Kathie L. Johnson



Councilmember  
Brian C. Butters



Councilmember  
Larry Short



Councilmember  
Aleta A. Taylor

**City of South Jordan**  
**1600 West Towne Center Drive**  
**South Jordan, UT 84095**  
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# City Vision and Service Values

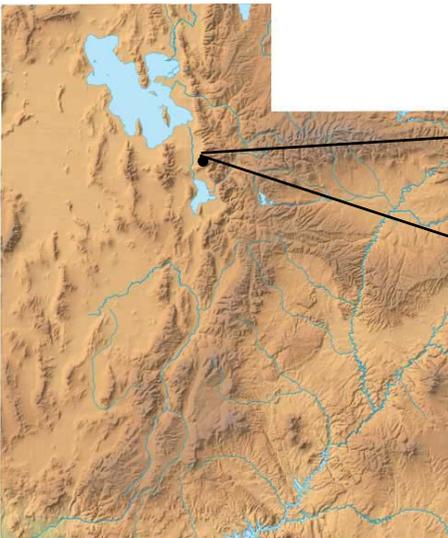
## Vision Statement

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

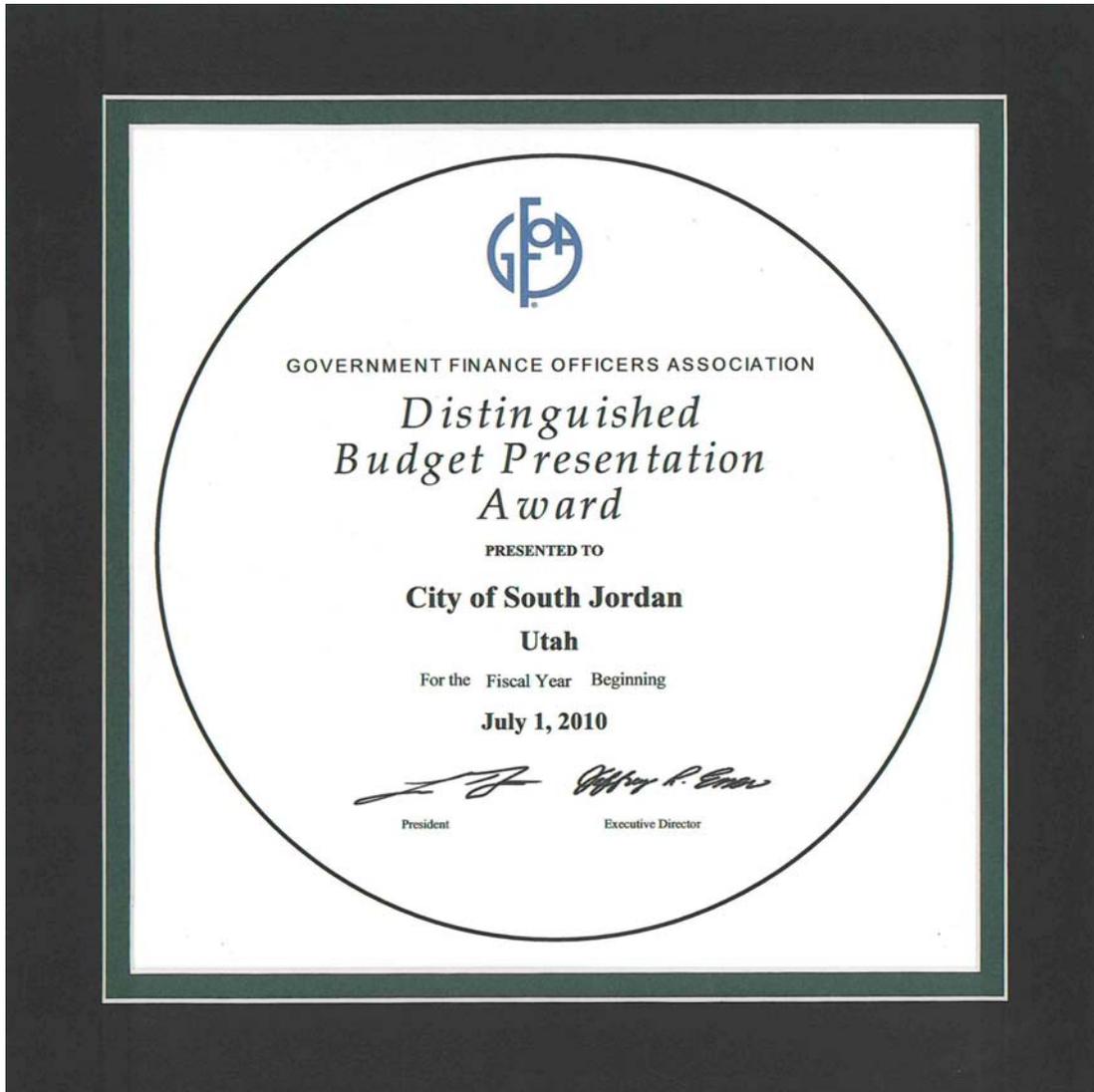
## Service Values

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

## Map — Where is South Jordan?



South Jordan is located in Salt Lake County – just 20 minutes from Salt Lake City.



The Government Finance Officers Association of the United States and Canada (GFOA) presented an Award for Distinguished Budget Presentation to the City of South Jordan, Utah for its annual budget for the fiscal year beginning July 1, 2010.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

The award is valid for a period of one year. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another year.

# Table of Contents

Introduction .....	ii
City Vision and Service Values .....	ii
Distinguished Budget Presentation Award.....	iii
City Manager's Letter .....	1
City of South Jordan Organizational Chart .....	3
City Management and Finance .....	5
South Jordan at a Glance .....	7
Service Statistics .....	8
History of South Jordan .....	9
Budget Overview .....	11
Key Fiscal Management Practices .....	11
Revenue and Taxation .....	13
Debt .....	18
Consolidated Budget .....	21
Fund Balance and Reserves .....	23
Budget Process Overview .....	25
Budget Process Calendar .....	26
General Fund .....	27
General Fund Summary .....	27
Department & Division Activities - General Fund .....	28
General Fund - All Departments .....	34
Special Revenue Funds .....	40
Redevelopment Agency.....	41
RDA Housing.....	43
CDA .....	44
Recreation Programs.....	45
CDBG .....	46
EECBG .....	47
Storm Drain .....	48
Fitness Center .....	49
Debt Service Funds.....	50
Debt Service .....	51
SID Bond Debt Service.....	52
Municipal Building Authority.....	53
Enterprise Funds.....	54
Water .....	55
Water CIP .....	56
Secondary Water.....	57
Sanitation.....	58
Recycling .....	59
Mulligans Golf & Games .....	60

# Table of Contents (Continued)

Permanent Funds.....	61
Cemetery .....	62
Capital Budget.....	63
Capital History .....	64
Capital Equipment List.....	65
Capital Project Priorities.....	66
Capital Project Funds.....	67
Capital Projects.....	68
Capital Equipment.....	69
Fleet Equipment.....	70
Future and Strategic Planning.....	71
20 Year Financial Plan Summary.....	71
Strategic Planning.....	72
Additional Information.....	77
Fee Schedule Changes .....	77
Full Time Equivalent Summary .....	85
Debt Reduction Schedule .....	87
Glossary of Key Terms .....	92

# City Manager's Letter

According to the 2010 Census, the City of South Jordan has an official population of 50,418, and growing. Because of the City's recent rapid growth, it is very interesting to note that no matter what conversations may initially be about, the topic always turns to the question, "How is the City doing?" The following is submitted as an answer to that question.

The reader of this balanced budget will note the City is doing GREAT! We have entered into a time frame that is referred to as "The New Normal". The past is past, the future is ahead of us, and today is our yardstick against which we measure the expectations for what is up, what is down, and what is normal.



City Manager John H. Geilmann

As the City Manager of South Jordan it is with great pleasure and confidence that this budget for Fiscal Year 2011-2012 is presented to the Mayor, Council, Citizens, and Staff of this forward moving municipal corporation. The budget is balanced. Revenues, expenditures, and service delivery have been maintained and are well within new normal levels. The City has not had to conduct any reduction in force layoffs, and we are aggressively pursuing the creation of our own economy. We can no longer rely on global, national, or state economies to provide for our fiscal destiny. We have a commitment to provide for the needs of this City and the residents of today and all the tomorrows to come.

This 2011-2012 FY Budget has a General Fund balanced revenue and expenditure in the amount of \$29,343,981. This balance is up less than 1% over the 2010-2011 Budget

of \$29,096,648. The FY 2012 Budget is not only conservative, but rational and meets the new normal standards for City operations and service delivery.

## Revenue Projections

The budget includes a proportionate balance between Sales Tax, Property Tax, and Other Revenues, as illustrated in the bullet points listed below:

- FY 2011-2012 Total GF budget - \$29,343,981
- FY 2010-2011 Total GF budget - \$29,096,648
- The FY 2011-2012 GF budget is less than 1% higher than the FY 2010-2011 budget
- All revenue projections are conservative in nature
- Sales Tax = 27% of GF (3% growth)
- Property Tax = 26% of GF (based on 5% new growth and 5% depreciation)
- Other revenues are relatively flat

## Expenditures

The budget expenditures are balanced against revenues and include the following:

- 2% COLA for employees
  - February 2011 CPI
  - U.S. CPI-U
    - 0.5 percent (one month)
    - 2.1 percent (12 months)
  - West CPI-U
    - 0.6 percent (one month)
    - 1.9 percent (12 months)
- 5% Adjustment for Health Insurance and 1.7% adjustment for Retirement
- \$800,000 for CIP and Capital Equipment

## Debt

The City is committed to eliminating debt. For the FY 2011 budget, the following goals have or will be satisfied:

- The 2000 Excise Tax Bonds which were used for road improvements reached maturity in FY 2010-2011. (Final payment - \$358,575)
- No additional debt is projected.

## Strategic Planning

As part of establishing our new normal and the philosophy of creating our own economy. The City has recently initiated the process of aligning our budgeting with short and long term strategic planning. This type of alignment is a feature of entities seeking to obtain the Baldrige Award. City staff is committed to this alignment process. The City's strategic plan will be updated annually with discussion and reports provided quarterly. Staff strategic planning and employee vision are incorporated in the following for FY 2011-12:

- Vision Statement Developed for Strategic Planning guidance

### *Vision Statement:*

South Jordan will be the "model" city.

- City of South Jordan Strategic Priorities:
  - Sustainable Quality Levels of Service
  - Financial Stability & Sustainability
  - Quality Driven, Engaged Workforce
  - Superior Community Partnerships
  - Vibrant & Innovative Growth

Through this financial business plan (FY 2012 Budget) we will continue to honor our commitment to the community. We will respond quickly and effectively to public safety emergencies. We will provide outstanding public works, parks and

recreation, and development services. We will tend to the aesthetics of the community, and we will continue our commitment to financial management that is reasonable and responsible. We will not spend down our reserves so that we are vigilant and prepared for major emergencies and possible natural disaster.

We will keep our commitment to not raise taxes and to save taxpayer dollars. We have or will realign our service delivery process, but maintain our service delivery priorities.

The City will continue to aggressively mitigate risk and thus reduce financial losses associated with accidents and safety hazards. The City has received multiple safety and risk mitigation awards for multiple years in a row. We will continue this noteworthy tradition.

Finally, as a City organization, we will continue to be transparent and open as we conduct the business of the City. We will not only maintain, but increase our high standard of excellence in providing the residents and stakeholders of the City with up to date information and opportunity for input in the governance of the City.

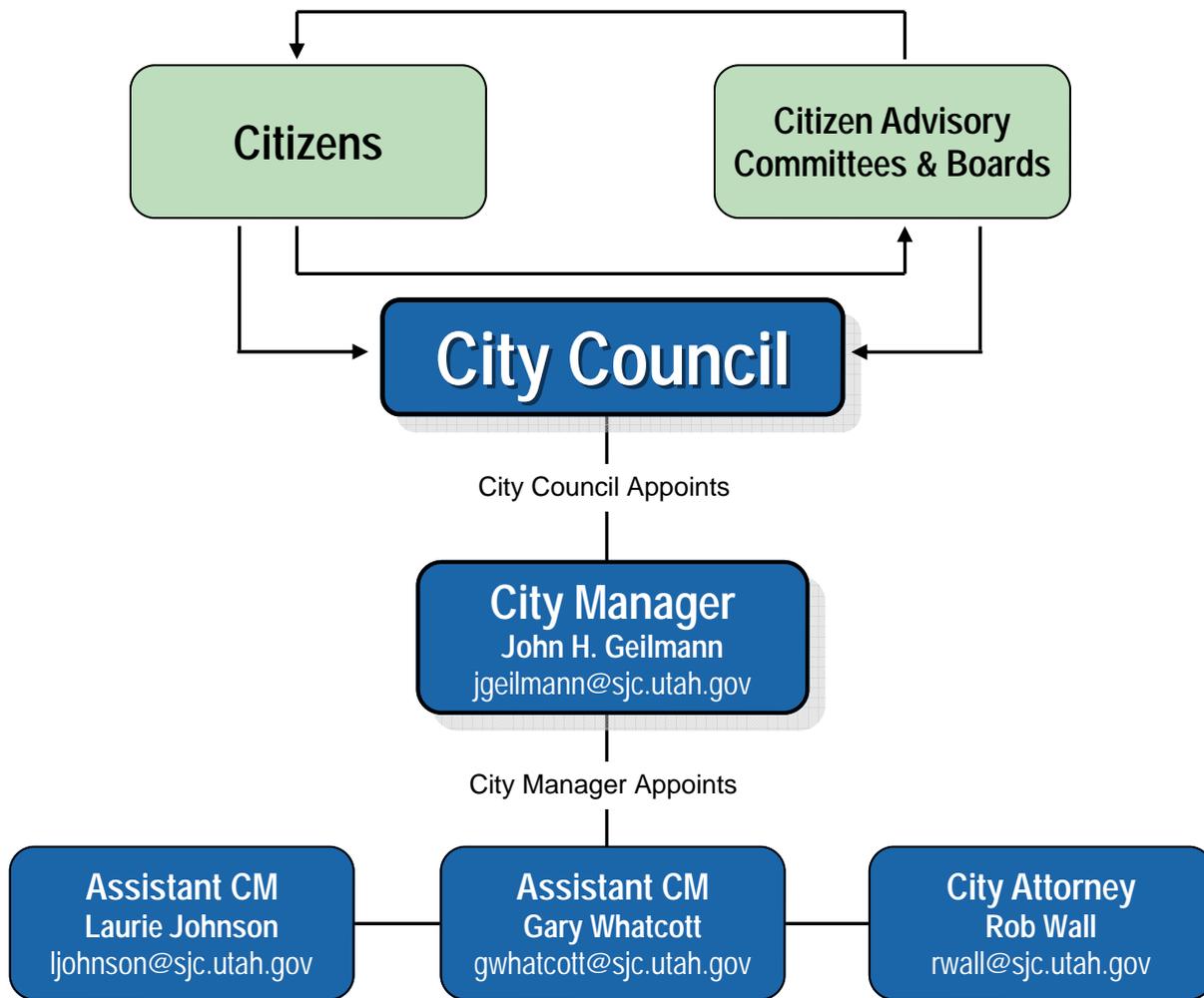
The budget this year has been styled to be appealing to the reader and has been simplified in as many areas as is lawfully permitted. It is a pleasure for me to submit this balanced and conservative FY 2012 Budget.

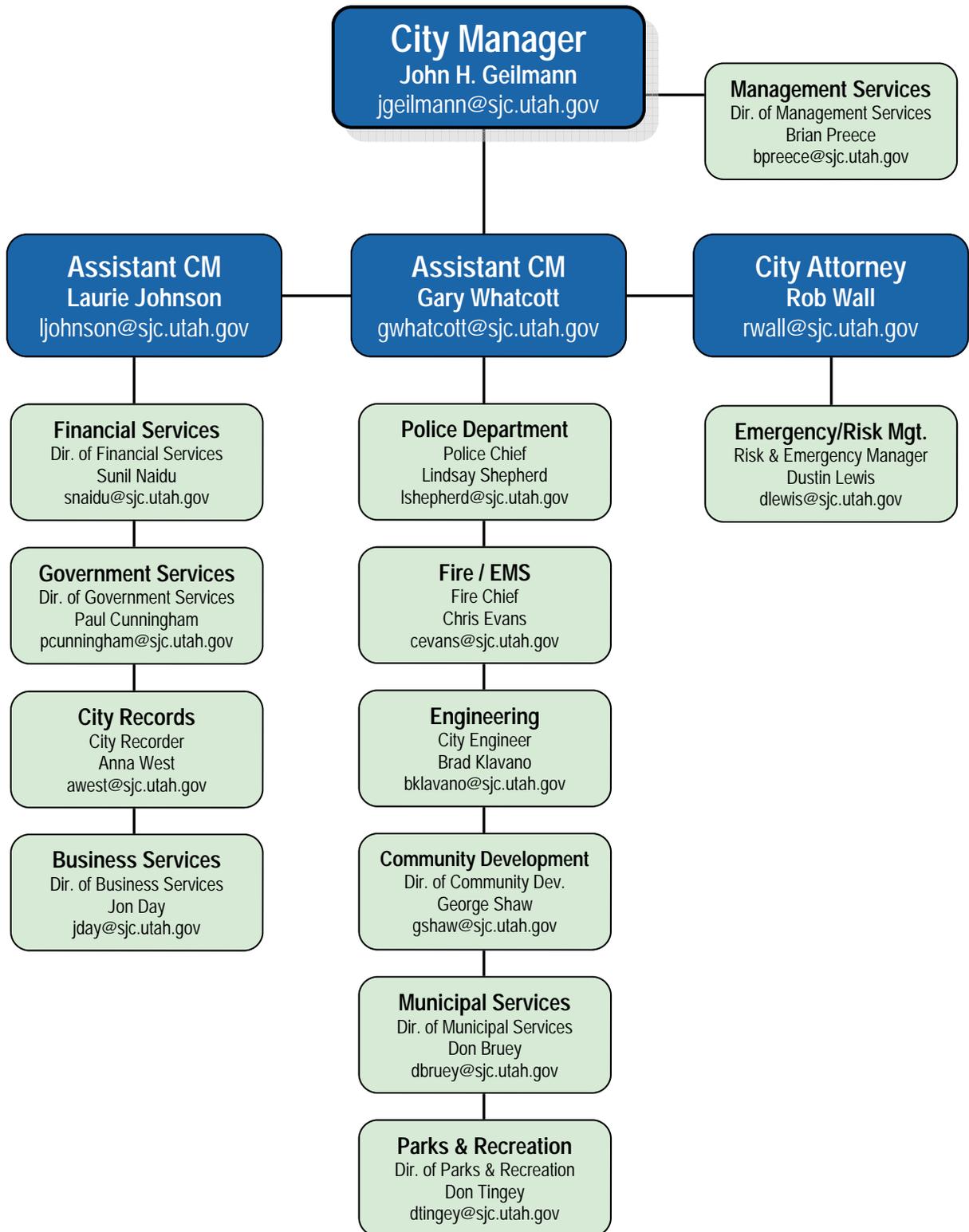
Sincerely,



John H. Geilmann, J.D.  
City Manager

# City of South Jordan Organizational Chart





# City Management and Finance

## Leadership Council

**John Geilmann**  
*City Manager*

**I. Robert Wall**  
*Assistant City Manager/  
City Attorney*

**Gary L. Whatcott**  
*Assistant City Manager*

**Laurie Johnson**  
*Assistant City Manager/  
Budget Officer*

**Sunil Naidu**  
*Director of Finance*

**Chris Evans**  
*Fire Chief*

**Jon Day**  
*Director of Business  
Services*

**Lindsay Shepherd**  
*Chief of Police*

**Paul Cunningham**  
*Director of Government  
Services*

**Brian Preece**  
*Director of Management  
Services*

**Brad Klavano**  
*Director of Engineering*

**Don Bruey**  
*Director of Public Works*

**Don Tingey**  
*Director of Parks &  
Recreation*

**Dustin Lewis**  
*Director of Emergency &  
Risk Management*

**George Shaw**  
*Director of Community  
Development*

## Form of Government

Under the City's Council-Manager form of government, the Mayor and City Council appoint the City Manager, John Geilmann. The City Manager appoints the City Attorney upon the advice and consent of the City Council. The City Manager alone appoints all Department Directors.

The Finance Department has the fiduciary responsibility for providing policy and program direction to safeguard the City's financial assets and manages its financial resources in accordance with the goals of the City Council, and in compliance with applicable laws and generally accepted accounting and financial management principles. The department interacts with and supports all departments and agencies of the City by providing comprehensive financial services. The department provides budget, purchasing, accounting, and treasury functions for the City.

## Thank you!

The preparation of the City's Annual budget requires a tremendous amount of coordination, sustained effort, and a consistent level of just plain hard work. All departments and divisions of the City are involved in one aspect or another.

To begin with the City's elected officials, the City Council sets the vision which guides the

philosophy and overall structure and tone of the budget. The City Manager's Office takes the Council vision and strategically plans with the Leadership Council to further define where resources should be utilized. And ultimately staff from each department provide the critical details to complete each budget. Thank you to all!

## Special Acknowledgement

The Finance Department would like to acknowledge the invaluable assistance of Kelly Pfof, Associate Director of Business Services, in the design and layout of this year's budget document.

## Finance Staff

**Amy Harrington**  
*City Treasurer/  
Senior Financial Analyst*

**Linsey Cramer**  
*Senior Accountant*

**Charity Stone**  
*Accountant*

**Stacey Kesler**  
*Accountant*

**Jeff Robb**  
*Capital Analyst*

**Tara Allred**  
*Purchasing Coordinator*

**Leah Hardy**  
*Accounts Payable  
Technician*

**Stephanie Carter**  
*Executive Assistant*

# City Management and Finance

<p><b>Management Staff</b></p> <p><b>Kelly Pfost</b> Associate Director of Business Services</p> <p><b>Melinda Nagai</b> Associate Director of Business Services</p> <p><b>Wendy Thomas</b> Senior Program Manager</p> <p><b>Lori Day</b> Information Center Manager</p> <p><b>Steve Wathen</b> Golf Professional/Manager</p>	<p><b>Teresa Cook</b> Associate Director of Government Services</p> <p><b>David Pettersson</b> Facilities Manager</p> <p><b>Greg Schindler</b> City Planner</p> <p><b>Jeremy Nielson</b> Deputy City Engineer</p> <p><b>Ty Montalvo</b> Chief Building Official</p> <p><b>Reed Thompson</b> Battalion Chief</p> <p><b>Wayne Edginton</b> Battalion Chief</p>	<p><b>Andrew Butler</b> Battalion Chief</p> <p><b>Robert Hansen</b> Police Lieutenant</p> <p><b>Dan Starks</b> Police Lieutenant</p> <p><b>Matt Evans</b> Police Lieutenant</p> <p><b>Jason Rasmussen</b> Associate Director of Public Works</p> <p><b>Aaron Sainsbury</b> Associate Director of Public Works</p>	<p><b>Jeremy Collins</b> Fleet Manager</p> <p><b>Jed Bell</b> Streets Manager</p> <p><b>Raymond Garrison</b> Water Manager</p> <p><b>Glen Kennedy</b> Storm Drain Manager</p> <p><b>Colby Hill</b> Parks Manager</p> <p><b>Candy Ponzurick</b> Recreation Program Manager</p> <p><b>Ryan Loose</b> Assistant City Attorney</p>
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## All Hands Work Day



# South Jordan at a Glance

- Incorporated in 1935
- Council-Manager form of government
- Mayor and five-member City Council
- City Manager appointed by the City Council

## Demographics

### Population

(Years 1980, 1990, 2000, and 2010 are as of April 1 per the U.S. Census Bureau; Years 2001-2009 are estimates as of January 1 per South Jordan City; 2011 is a projection by South Jordan City.)

1980	7,721	2005	39,777
1990	12,220	2006	43,556
2000	29,437	2007	46,157
2001	30,248	2008	48,098
2002	31,628	2009	49,382
2003	33,871	2010	50,418
2004	36,313	2011	52,411

Median age 25.3

### Number of households (as of 1/1/11)

Single family	11,898
Multi-family	3,098

Median household income (estimate) \$90,661

### Racial composition

White	95.5%
Hispanic or Latino (of any race)	3.3%
Two or more races	1.3%
Other Race	1.3%
Asian	1.0%
Native Hawaiian and other Pacific Islander	0.5%
African American	0.3%
American Indian, Alaskan Native	0.1%

Source: U.S. Census Bureau

## Land Use

Land area 22.1 Sq. miles

Land use:	% of Total
Residential	35.52%
Vacant (Daybreak)	21.15%
Commercial	10.95%
Roads	10.45%
Vacant (Non-Daybreak)	9.44%
Parks / Open Space / Public	5.08%
Industrial	3.26%
Utilities	2.36%
Schools	1.04%
Agricultural	0.62%
Right of Way	0.13%
	100%

## Land Use (cont.)

Developed	69.41%
Undeveloped	30.59%
	100%

Source: South Jordan City 2010 Future Land Use Plan



Park in the Daybreak Development

## Economics

Commercial / Retail space 11.2 million sq. feet

### Sales Tax (Fiscal Year 2010):

Taxable sales	\$732,477,623
Sales tax revenue	\$7,324,776

### Property Tax (Fiscal Year 2010):

Assessed Taxable Property Value \$3,835,796,237

Principal taxpayers:	% of Total Assessed Value
The District LC	2.68%
Riverpark Fourteen LLC	1.77%
Kennecott Land Residential	1.55%
Walmart Stores Inc.	0.91%
Merit Medical Systems Inc.	0.87%
Harvest Pointe LLC	0.71%
DBVC1 LLC	0.70%
JG Parkway Tower LLC	0.50%
Pheasant Hollow Business Park	0.46%
Summerlane Development LLC	0.43%

Source: South Jordan City Fiscal Year 2010 CAFR

Property tax rate (Fiscal Year 2010) .002072%

### Bond ratings:

Fitch Ratings AA

### Debt (Fiscal Year 2010):

The City has no General Obligation debt, which means no debt attached to property tax.

# Service Statistics

## Police

Full-time police officers	49
K-9 officers	2
Patrol units	29
Traffic citations	8,069
Assaults	72
Total incidents	16,470
Number of service calls	31,533
Average emergency response time	6:44 min.

## Fire

Full-time firefighters	48
Fire stations	2
Fire fatalities	0
Fire injuries	0
Fire hydrants inspected	2,572
Plans reviewed	186
Fire Marshall inspections	1,071
Flu vaccinations	592
Emergency calls for service:	
Fire calls	808
EMS calls	<u>1,604</u>
	2,412
EMS calls (breakdown):	
Patient transports	1,091
Cancelled calls	19
Other	<u>494</u>
	1,604
Average response times:	
Fire	5:40 min.
EMS	4:30 min.



Fire Station #62

## Public Works

Streets and Street Lighting:	
Street lane miles maintained	452.19
Miles of sidewalk maintained	626.45
Number of street lights maintained	4,724
Number of street signs maintained	4,494
Fleet:	
City vehicles and equipment maintained	316

## Public Works (cont.)

Water:	
Residential accounts	15,433
Commercial accounts	457
Miles of water lines	309.8
Fire hydrants	2,908
Average daily water demand (mgd)	10,483,821
Daily water conveyance capacity (mgd)	26,523,000
Miles of secondary water lines	177.7
Secondary water accounts	3,100
Storm Water:	
Miles of storm water pipe	114.82
Storm water detention ponds	72
Storm clean out boxes	6,042
Sanitation:	
Tons of waste recycled annually	3,657.39
Tons of refuse collected annually	18,902.21
Residential sanitation accounts	17,287

## Parks and Recreation

Number of parks	31
Active park area	97 acres
Passive park area	228 acres
Natural open space area	128 acres
Trails	3.7 miles
Park loop walkways	3.3 miles
Number of park playgrounds	18 units
Recreation sports leagues	18
Fitness & Aquatic Center:	
Size of complex	50,000 sq. ft.
Size of swimming pool	11,236 sq. ft.
Size of wading pool (for kids)	561 sq. ft.
Number of members	6,410
Group fitness rooms	3
Running track	1
Basketball courts	2
Indoor turf field	1

The Fitness & Aquatic Center offers 77 land fitness classes and 20 water classes. Types of class formats include TRX, Yoga, and Zumba. The center provides free weights, cardio equipment, and ironman and triathlon programs. It also offers soccer leagues, volleyball, karate, dance, gymnastics, swimming lessons, and fit kid aerobics classes for youth.

## Total City Staff

Full-time	308
Part-time	<u>108</u>
Subtotal	416
Temporary (seasonal)	<u>21</u>
Total	437

# History of South Jordan

South Jordan, Utah is a rapidly growing community located eleven miles south of Salt Lake City. South Jordan is known for being a trendsetter within the valley while maintaining a rural environment creating an ideal place to raise a family. South Jordan has a distinct air of uniqueness from the other metropolitan areas within the county. A rural atmosphere exists with large well kept yards, modern homes, immaculate parks, and annual events that celebrate the history of South Jordan.

The City of South Jordan has become a premier place within the county to live. Known for its beauty, cleanliness, pristine parks, quality schools, amazing community center, and abundant neighborhoods the city attracts both residential and commercial interests.

Prior to incorporation in 1935, pioneers came to the Salt Lake Valley in 1847. Some of these pioneers ventured out west and crossed the Jordan River to establish homes and farms in 1849.

Alexander Beckstead was one of the pioneers who came with his three wives and thirty-two children. He originally settled in what is now West Jordan in 1849 and later in South Jordan purchasing land from George A. Smith in 1859.

Seven of Alexander's sons helped him begin the settlement of South Jordan. He encouraged and paid for others to move to South Jordan. He was the lead in creating two man-made canals to support permanent residence, and he divided his profits of selling flour among his neighbors. Alexander was a prominent figure and resided in South Jordan until his death on February 25, 1870.

Pioneer families were required to dig into the hillsides near the Jordan River bottom for shelter, these homes were called dugouts. It was not until later that families began to build homes higher on the flatlands. It was not uncommon for coyotes to be heard serenading the settlers at night often times from the roofs of their dugout homes.

The sugar beet was the primary industry in South Jordan until its decline in an agricultural depression after World War I. Grain was also raised in the South Jordan area and in 1895 Robert M. Holt built the first flour mill which was destroyed by fire in 1902. The mill was later rebuilt and named the White Fawn Flour Mill employing several residents of South Jordan.

During the Utah War of 1857, Colonel Albert Sidney Johnston marched four thousand troops and three thousand suppliers through the City of Salt Lake and across the Jordan River to Camp Floyd helping to establish one of the first roads through South Jordan which became known as Redwood Road. It was named after the redwood stakes that bordered it and was paved by the state in the 1920s.



January 1914 brought the installation of a water system, bringing electricity to the city, and the interurban railroad connecting South Jordan with larger cities to the south and north and modernizing the city.

Tragedy struck South Jordan in December of 1938. Farrold

“Slim” Silcox one of Jordan School District’s most experienced drivers was driving the new yellow school bus to school in a snowstorm. When fully loaded the bus could hold fifty-four people. That particular morning seven students who typically rode the bus missed it and one student was home sick. This luck of fate would save their lives. The bus carrying 39 people stopped at the tracks and then appeared to have some trouble climbing over the tracks, according to eyewitnesses. This could have been due to the heavy snow or trying to shift gears to navigate the incline.

The “Flying Ute” freight train was running a couple hours late due to the weather after leaving Denver. The locomotive was pulling eighty-four freight cars and traveling at about 52 miles per hour. The engineer, with over 32



### *Earth's Angels*

*I like to think that wind  
Is angels in the trees,  
Stately noble angels  
That no one ever, ever sees.*

*When the world is peaceful  
And people are living right,  
They rustle the branches gently  
Throughout the entire night.*

*But when the world is wicked  
Then sorrow bursts from the trees.  
And it sounds like the wailing,  
Woeful hum*

*Of hostile, atrocious bees.  
But in my imagining  
It's angels sorrowing in the tree.*

*At night they call a council  
Of angels on the earth,  
Each angel chooses a mortal  
To guide to his preordained worth.*

*So I like to think that wind  
Is angels in the trees  
Stately, noble angels  
That no one ever, ever sees.*

**-Naomi Lewis, age 17**

Poem written the night before she died  
in the train-bus tragedy.

years experience, saw the bus stopped on the tracks and ordered an emergency stop. The train did not stop and the impact sheared the bus in two. The bus motor was found 225 yards to the north, the frame of the bus was carried two blocks wrapped around the locomotive, and the shell of the bus was crunched like tin foil.

A transient David Witter riding in the train jumped out to see what had happened and reported, "I thought the train had plowed into a herd of cattle". The driver and 23 people died leaving only 15 survivors, three of whom would later die due to injuries from the collision. It is as though time stands still as locals recall the train-bus tragedy that is the worst in South Jordan's history.

City had over 60 full time employees in 1997, and an annual operating budget of over \$6 million with a population of 22,220. Early leaders took steps to preserve the unique agrarian lifestyle of the area. More recent leaders have striven to preserve the open rural atmosphere which has been challenging with the phenomenal growth rates of the city. 1992 Mayor Theron Hutchings, referred to the rapid growth as an amazing opportunity for expansion assuring residents that the city has a vision and master plan in place to protect South Jordan's heritage and open space.

In 1997, the spirit of the old west could still be felt within the City. Horses were owned by many residents and the county's equestrian complex provided an area for horse races, horse shows, rodeos, and chuck wagon races.

South Jordan has seen dramatic increases in population over the years as housing has gradually replaced farmland. In 1960 the population was 1,354 by 1970 it was 2,942, in 1980 it was 7,721, and in 1991 it was 13,500. Between 1990 and 1999 South Jordan had the second highest growth rate in the State of Utah averaging more than 9.4% per year. The City



It wasn't all work and no play in South Jordan. Baseball games were held twice a week with the Red Gales (South Jordan's baseball team named after the high winds of the area), a West Jordan team, a team from the University of Utah, and other local teams. Music with dancing was a favorite following the games.

In 1909, the townspeople of South Jordan constructed a permanent park for recreation including a baseball diamond, pavilion, bowery, and refreshment stand. The park was surrounded with a large wood fence forcing people to pay an admission fee to be a part of the celebrations. The winter months consisted of ice skating on the canals within the city and bob sled sleigh rides throughout town with progressive suppers.

South Jordan was incorporated as a City on November 8, 1935, with a town board form of government that was responsible for parks and water. In 1945, the city assumed supervision of the cemetery and by 1978 had taken over local supervision of lights, roads, police, fire, and building inspections from Salt Lake County. The

encompasses 22.1 square miles and is home to 50,418 residents. The average household size is 3.52 persons. South Jordan's population is expected to increase by approximately 30,000 additional residents over the next twenty years.

Sources:  
Bateman, Ronald; *Of Dugouts and Spires*; South Jordan City Corporation, South Jordan, UT; 1998.

City of South Jordan; *Economic Development*.

Jordan School District; *Board of Education Minutes*; December 1-2 1938.

Various City documents and memoranda.

# Key Fiscal Management Practices

Key Fiscal Management Practices are policy statements that provide a sense of the budgetary environment. Governmental budgeting is the process used to allocate financial resources to public services and projects. Budgeting helps policy makers set goals, assists program managers and department directors to improve organizational performance, and ensures that both the elected and appointed officials are accountable to the public.

The following formal policy statements are presented to establish the financial goals of the organization and the principles that will govern the budget during fiscal year 2011-2012.

- **Compliance with Fiscal Standards:** the City of South Jordan budget process complies with the Utah Fiscal Procedures Act and Generally Accepted Accounting Principles (GAAP). The City will seek to again qualify for the annual Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting and the Distinguished Budget Presentation Award Program.
- **Modified Accrual Accounting:** the City's budget is based on the modified accrual basis of accounting for its governmental 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. Further, the Governmental Accounting Standards Board (GASB) recently issued Statement No. 54 which clarifies the definitions of government fund types. As a result, some of the City's funds, in particular, special revenue funds will become part of the General Fund for external financial reporting. Due to the above policy change, the following special revenue funds will be combined with the General Fund: Historical Committee; Gale Center; Senior Committee; Street Lighting; Public Arts; PACB; and Risk Management.
- **Investment of Funds:** 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:** the City of South Jordan will 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.
- **Debt:** the City of South Jordan will not exceed any debt limits as outlined by Utah State Law. It is not anticipated the City will incur additional long-term debt during the next fiscal year.
- **20 Year Budget Model:** the City will continue to maintain a comprehensive twenty-year budget model for the General Fund, as well as a five year budget for Enterprise Funds. These models will be updated during the year and will assist the City in making financial decisions regarding long term revenue and expenditure needs.
- **Capital Improvement Plan:** the City will develop a five-year capital improvement plan in order to anticipate long term capital needs. This plan will help establish 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, Capital Facility Plans, and approved Masterplans, 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 secured.

- **Fees:** the City of South Jordan shall review fees annually to assure that fees reflect the targeted level of cost recovery.
- **Enterprise Funds:** in general, Enterprise Funds should be self-supporting if (a) the benefits largely accrue to the users of the service, (b) collecting a fee from the end user is administratively feasible and (c) the service can effectively be priced at its full cost without detracting from the purpose of the fund. Each enterprise fund budget 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.
  - c) 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 during the budget process.
  - 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.
- **Wages/Benefits & Operating Expenditures:** the City has established a 77/23 guideline for the General Fund whereas the City will maintain a spending ratio of 77% for wages and benefits and 23% for operations.
- **Employee Benefits:** the City will review employee insurance benefits during the time of contract renewal to determine the level of benefits which can be provided in accordance with budget availability.

- **Risk Management:** the City is a member 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.



*Aunt Mame's Historic Property and Park*

- **Budget Adjustments:**
  - a) Budget transfers (non-personnel related) between accounts within a department budget requires the Department Director's authorization.
  - b) budget transfers between departments, but within the same fund, requires both Department Directors authorization.
  - c) budget transfers between funds require City Council approval which is obtained through the budget amendment process.
- **Budget Oversight:** the City Manager has authority to move line items to a "frozen appropriation" status or seek appropriate cuts if economic conditions so dictate (should revenues fail to keep pace with projections). No project requiring funding shall be approved by the City Council unless funding has been identified and proven available.
- **Financial Reporting and Monitoring:** The City of South Jordan will provide 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 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. 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 guidelines listed below:

## Revenue Guidelines

- Estimate revenues conservatively to avoid unexpected deficits.
- Not allow the use of one-time revenues to fund ongoing services.
- Aggressively collect all revenues or taxes due.
- Annually review user fees, impact fees, license and permit fees, and special assessments.
- Maintain a stable, sustainable level tax rate.

## 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 recovered by the fee versus how much should be subsidized by general taxes and revenue. Factors considered in the analysis include:

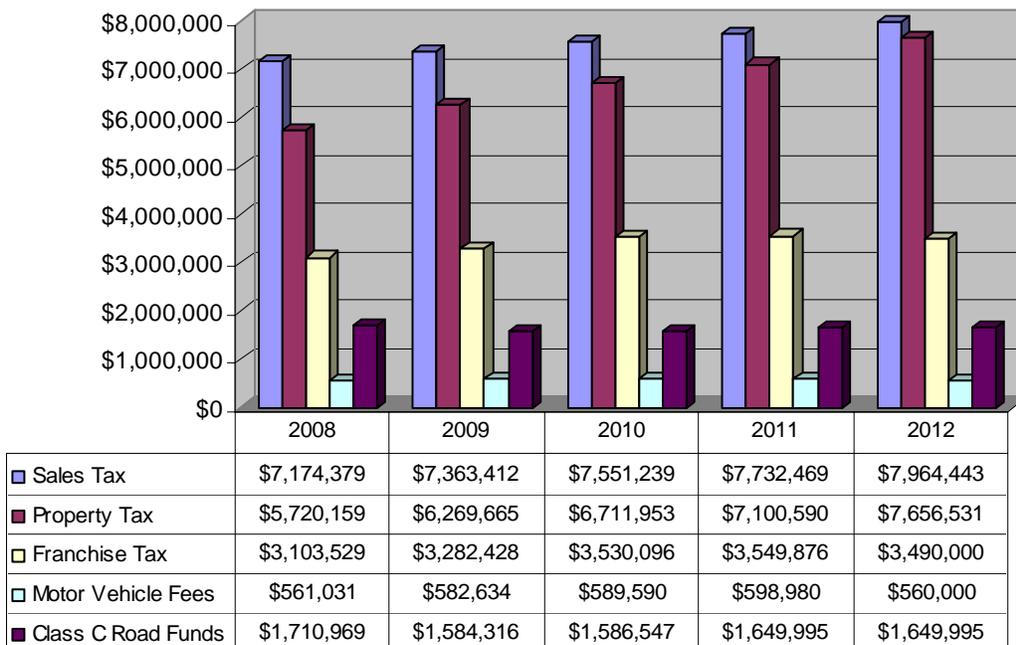
- How the fees compare with those charged by other cities.
- Whether the service benefits the general public versus an individual user.
- Whether the same service can be offered privately at a lower cost.

**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 chart below shows the five-year trend for

**General Fund Tax Revenue**

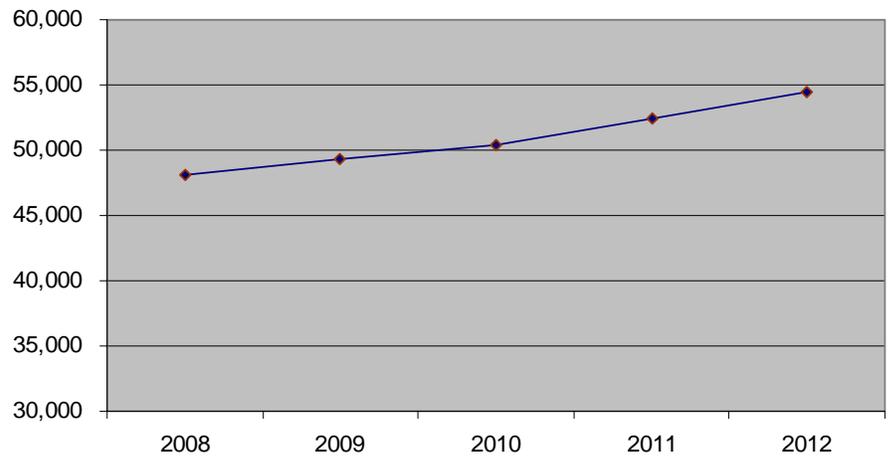


those revenue sources classified as taxes, as well as receipts for state road funds. In total these five sources comprise 73% of general fund revenue for FY 2011-2012. It is important to maintain balance among major revenue sources as sales tax revenue fluctuates more with the economy than other revenue 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.

While the chart on the previous page depicts revenue growth, the graph to the right displays the population growth for corresponding years.

**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

**South Jordan City Population Growth**

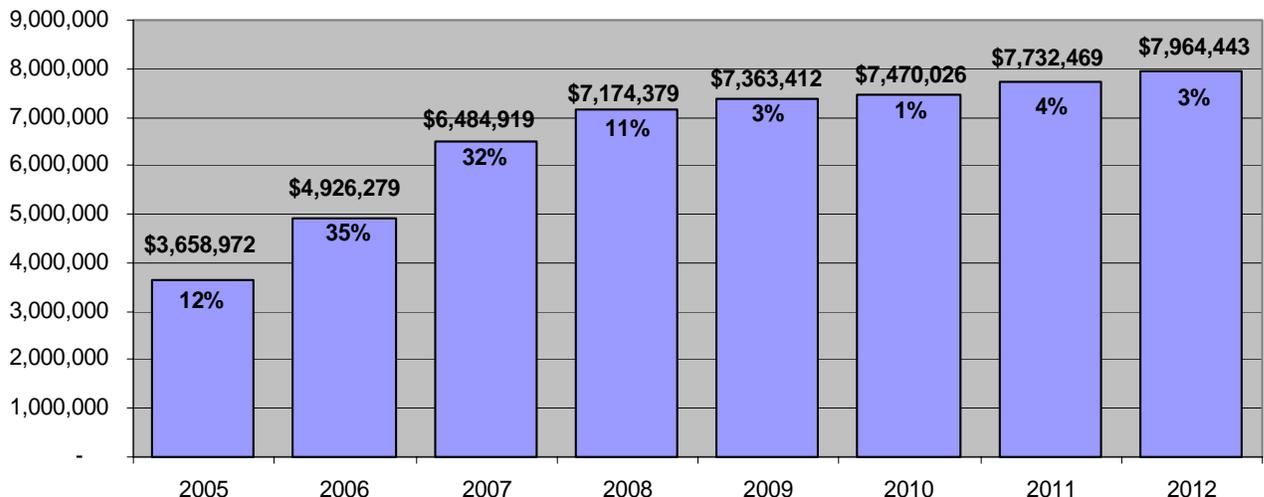


## Sales Tax

Sales tax is the largest revenue source for South Jordan City, consisting of approximately 27% of the overall general fund revenues. Sales tax revenues are forecasted utilizing existing collection trends, state budget forecasts and other economic data which may impact the level of sales within the City. Distribution of sales tax revenues is established by state law based on the following:

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%.

**Sales and Use Tax Revenue**



# Revenue and Taxation

**Population Data** – Changes in population can have a significant impact on the distribution of sales tax revenue. From the 2000 census to the 2010 census, population growth in South Jordan (71%) has far exceeded the population growth vs. the state as a whole (24%). 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.

rates, property value appreciation or depreciation, and new growth.

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

South Jordan continues to be one of the fastest growing cities along the Wasatch Front. With the City's growth

	Tax Year 2006	Tax Year 2007	Tax Year 2008	Tax Year 2009	Tax Year 2010
<b>Tax Rate:</b>					
<b>General Operations</b>	0.001874	0.001708	0.001699	0.002028	0.002072
<b>Property Tax on \$350,000 Home</b>	\$ 360.75	\$ 328.79	\$ 327.06	\$ 390.39	\$ 398.86
<b>Property Tax on \$350,000 Business or State Assessed Property</b>	\$ 655.90	\$ 597.80	\$ 594.65	\$ 709.80	\$ 725.20

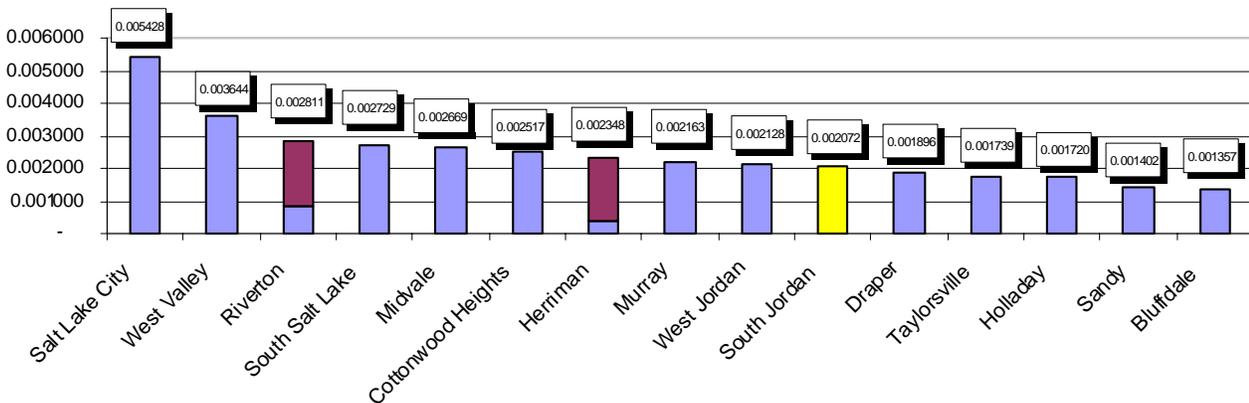
projections and indicators forecasting a conservative increase in state sales, the City is projecting an increase of 3% in sales tax revenues for FY 2011-2012.

## Property Tax

Property tax is South Jordan City's second largest source of tax revenue accounting for 26% of general fund revenue. Relevant factors included in the preliminary property tax forecast include tax

**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

## PROPERTY TAX COMPARISON - TAX YEAR 2010



Comparative Rates Based on the Total Cost of Providing Municipal Services

Data Provided by Utah Tax Commission



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** – For FY 2011-2012 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 on the previous page, South Jordan's

**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 are not



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 5% 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 .002190 should keep property tax at 26% of the overall revenues. These numbers are City estimates and actual figures will not be available until June 10, 2011.

**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:

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

# Revenue and Taxation

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.

Age Of Vehicles	Tax
Less than 3 years	\$ 150
3 or more 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

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.

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 Class 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 – FY 2011-2012 estimate assumes an increase in South Jordan's population as a percent of the statewide population.

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 Class 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 FY 2011-2012.

# Debt

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

Under state law, the City's outstanding general obligation debt should not exceed 12% of total assessed property value. Of this percentage, a maximum of 4% may be used for general purpose. The remaining 8% and any unused portion of the 4% is available for general purpose up to a maximum of 12% and may be used for water, sewer, and electrical projects.

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 6/30/11	Year of Maturity
Excise Tax Bonds	2000	Class C Road Funds	-	-	-	-	2011
Sales Tax Bonds	2001	General Revenue	159,800	30,116	189,916	2,030,000	2015
		Impact Fees	183,300	34,544	217,844		
		Developer	126,900	23,915	150,815		
		Total	470,000	88,575	558,575		
Sales Tax Bonds	2006	General Revenue	50,000	393,610	443,610	9,715,000	2027
Sales Tax Bonds	2008	Tax Increment	425,000	347,912	772,912	7,330,000	2024
Lease Revenue Bonds	2002	Tax Increment	400,000	324,703	724,703	6,925,000	2024
Capital Leases	Varies	General Revenue	419,902	31,554	451,456	802,724	Varies
<b>Total</b>			<b>1,764,902</b>	<b>1,186,354</b>	<b>2,951,256</b>	<b>26,802,724</b>	

During FY 2011-2012, \$815,057 will be paid from general fund revenues for debt. This amount is equal to 3.00% of general fund revenues, which total \$29,328,301. As of June 30, 2010, the City's outstanding debt for governmental activities was \$47,780,610. This is 1.25% of the assessed valuation of property within the City, totaling \$3,835,796,237. As of June 30, 2010, the City's outstanding debt for business-type activities was \$40,650,000. This is 1.12% 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 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 three enterprise funds; they are: Water, Sanitation, and Mulligan's Golf and Games. These three funds are funded

Additionally, special improvement district revenue bonds, originally issued in 2002 and refunded in 2007, will have an outstanding balance of \$4,245,000 as of June 30, 2011. 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. The debt service payment for this bond in the upcoming year is \$703,390 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 \$8,716,000 as of June 30, 2011. 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.

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.

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

	Year of Issue	Funding Source(s)	Debt Service	Interest	Total	Outstanding as of 6/30/11	Year of Maturity
Water Revenue Bond	2000	Water Fund	-	-	-	-	2011
Water Revenue Bond	2003	Water Fund	647,500	80,522	728,022	2,935,000	2014
		Impact Fees	277,500	34,509	312,009		
		Total	925,000	115,031	1,040,031		
Water Revenue Bond	2007	Water Fund	425,000	968,105	1,393,105	21,125,000	2027
Water Revenue Bond	2009	Water Fund	550,000	376,291	926,291	9,050,000	2023
Lease Revenue Bond	2005	Mulligan's	210,000	238,038	448,038	5,540,000	2029
<b>Total</b>			<b>2,110,000</b>	<b>1,697,465</b>	<b>3,807,465</b>	<b>38,650,000</b>	

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. The bond was paid in full as of FY2011.

**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

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. The bond was paid in full as of FY2011.

**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

	Actual FY 09-10	Budget FY 10-11	Estimated Actual FY 10-11	Proposed Budget FY 11-12
<b>Financing Sources:</b>				
Taxes & Special Assessments	25,877,945	28,705,661	28,786,456	29,394,705
Licenses & Permits	2,287,428	2,269,856	2,158,155	2,160,000
Intergovernmental Revenues	1,931,697	1,996,673	2,163,058	1,796,553
Charges for Services	24,077,836	24,985,002	27,208,338	25,869,213
Fines and Forfeitures	1,043,493	1,000,000	823,068	900,000
Miscellaneous Revenue	2,905,048	810,785	1,295,797	623,553
Fees from Developers	3,255,761	0	2,170,837	0
Debt Proceeds	4,071,496	0	0	0
Transfers In & Other Sources	13,779,184	16,181,839	10,669,969	5,314,340
<b>Total Financing Sources</b>	<b>79,229,888</b>	<b>75,949,816</b>	<b>75,275,678</b>	<b>66,058,364</b>
<b>Financing Uses:</b>				
Wages & Benefits	21,905,824	23,887,942	23,667,455	24,054,827
Material Supplies	1,520,078	1,783,170	1,628,207	1,863,348
Operating Expenses	14,236,033	16,609,776	15,335,339	16,880,405
Equipment & Improvements	943,853	1,606,017	1,962,925	1,642,141
Capital Outlays	17,205,711	10,512,694	7,090,066	1,114,109
Debt Service	9,374,107	9,162,577	9,162,577	8,715,938
External Commitments	2,047,182	4,811,738	4,811,738	4,475,265
Transfers Out	11,997,100	7,575,902	11,617,371	7,312,331
<b>Total Financing Uses</b>	<b>79,229,888</b>	<b>75,949,816</b>	<b>75,275,678</b>	<b>66,058,364</b>

## 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.

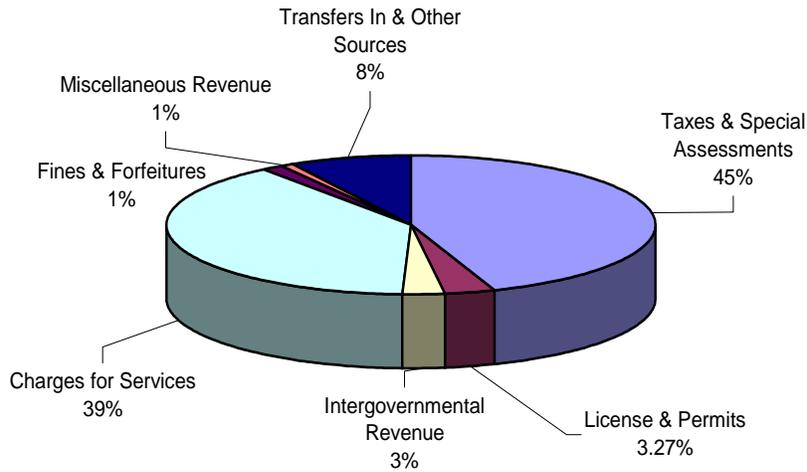
**Transfers** - The consolidated schedule includes all inter-fund transfers and use of fund balance.

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

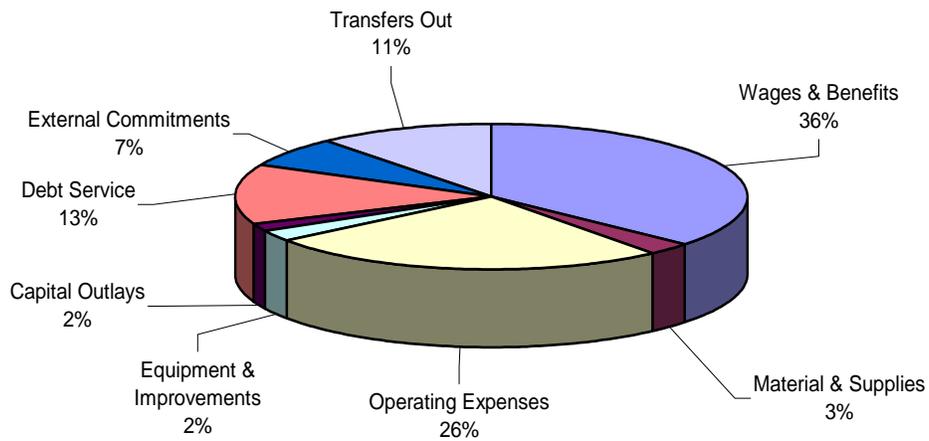
**Capital Carryovers** - Each year, any unspent appropriation for capital projects are reappropriated in the next year. City Council approves these carryovers as part of the mid-year or final budget amendment.

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

### Consolidated Financing Sources FY 2012



### Consolidated Financing Uses FY 2012



# Fund Balance and Reserves

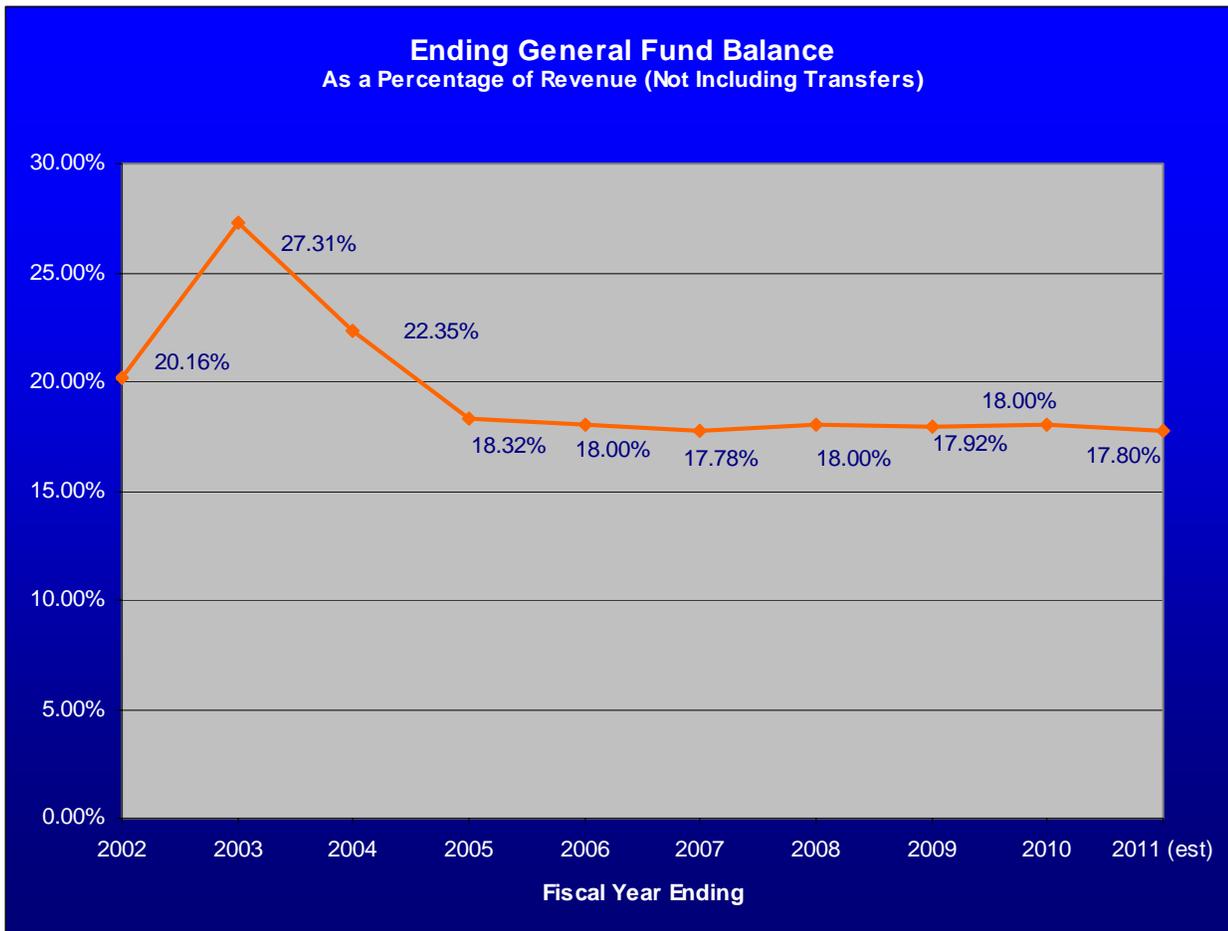
South Jordan City defines fund balance for all funds as the difference between a fund's current assets and current liabilities. The City accumulates fund balances in the various funds for the following purposes:

- To have adequate funds in case of an emergency or unexpected event
- 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 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,

The 9.05% increase in the RDA fund balance is due to increased projected tax increment revenues. The 19.68% increase in non-major funds is due to increased storm drain revenues.

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

Changes in Fund Balance - Governmental Funds						
	General	Debt Service	RDA	Capital	Nonmajor Funds	Total Governmental Funds
<b>Financing Sources</b>						
Revenues	29,328,301	884,471	9,006,741	-	3,512,939	42,732,452
Transfers In	15,680	2,077,473	-	1,552,625	904,703	4,550,481
Total Financing Sources	29,343,981	2,961,944	9,006,741	1,552,625	4,417,642	47,282,933
<b>Financing Uses</b>						
Expenditures	27,411,853	2,961,944	7,257,832	801,730	3,907,541	42,340,900
Transfers Out	1,874,343	-	1,489,134	750,895	11,890	4,126,262
Total Financing Uses	29,286,196	2,961,944	8,746,966	1,552,625	3,919,431	46,467,162
Excess (Deficiency) of Sources over Uses	57,785	-	259,775	-	498,211	815,771
Estimated Fund Balance - July 1, 2011	6,150,354	1,037,119	2,871,310	8,557,437	2,531,459	21,147,679
Projected Fund Balance - June 30, 2012	6,208,139	1,037,119	3,131,085	8,557,437	3,029,670	21,963,450
Percentage Change	0.94%	0.00%	9.05%	0.00%	19.68%	3.86%

and recycling funds, the target reserve is 25% of the next year's budgeted revenues.

The 15.76% increase in the water fund balance is reserved for water capital projects. The 19.52% increase in sanitation is due to increased revenues and decreased expenditures. The 10.09% decrease in recycling is due to increased vendor collection rates.

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

Changes in Fund Balance - Enterprise Funds							
	Water	Secondary Water	Water CIP	Sanitation	Recycling	Mulligans	Total Enterprise Funds
<b>Financing Sources</b>							
Revenues	13,616,774	688,279	-	1,887,319	572,700	1,256,500	18,021,572
Transfers In	296,473	-	320,000	-	-	-	616,473
Total Financing Sources	13,913,247	688,279	320,000	1,887,319	572,700	1,256,500	18,638,045
<b>Financing Uses</b>							
Expenditures	12,138,094	581,545	23,527	1,695,850	623,613	1,256,031	16,318,660
Transfers Out	122,957	1,211	296,473	272	-	469	421,382
Total Financing Uses	12,261,051	582,756	320,000	1,696,122	623,613	1,256,500	16,740,042
Excess (Deficiency) of Sources over Uses	1,652,196	105,523	-	191,197	(50,913)	-	1,898,003
Estimated Fund Balance - July 1, 2011	10,482,897	969,857	-	979,487	504,681	-	12,936,922
Projected Fund Balance - June 30, 2012	12,135,093	1,075,380	-	1,170,684	453,768	-	14,834,925
Percentage Change	15.76%	10.88%	0.00%	19.52%	-10.09%	0.00%	14.67%

# Budget Process Overview

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 directors to assist them in monitoring expenditures and in keeping expenditures within approved limits.

Budget amendments are 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 Fiscal Year 2010-2011 budget was developed in compliance with state law and was approved by the City Council after a public hearing was held. The proposed FY 2011-2012 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 2011-2012 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 after reviewing current budget year revenue collection trends, State of Utah revenue projections, and consultation with the City Manager and Leadership Council.
2. An amended budget for the current budget year may be 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 revenues are determined, those revenues are allocated to the various divisions within the City. The division managers 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 to the City Council. 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 directors. 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 an opportunity for public participation and discussion and full disclosure to the residents of South Jordan as to the intent of the City Council in funding the City's various programs and services.

# Budget Process Calendar

Responsible Party	Finish	Nov-10		Dec-10		Jan-11		Feb-11		Mar-11		Apr-11		May-11		Jun-11		Jul-11																	
		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
Finance Department	11/30/2010	Last Day for Mid-Year Budget Adjustments (if needed)																																	
Budget Officer	1/19/2011	Mid-Year Budget To Council (if needed)																																	
Leadership Council	1/26/2011	Strategic Planning Conference																																	
Finance Department	2/1/2011	Online Budget Templates Open																																	
Fleet Committee	2/12/2011	Additional Fleet Requests Due																																	
Finance Department	2/26/2011	Final Salary Projections																																	
Department Heads	3/15/2011	All Budgets Submitted by Departments																																	
Finance Department	3/18/2011	Fee Schedule Changes																																	
Finance Department	4/1/2011	All Budgets & Salaries Entered, Balanced, & Finalized																																	
Budget Officer	4/5/2011	Council Work Session																																	
Finance Department	4/19/2011	Preliminary Budget Document																																	
Budget Officer	5/3/2011	Tentative Budget to City Council																																	
Finance Department	5/27/2011	Last Day for YE Budget Adjustments																																	
City Council	6/7/2011	Public Hearing																																	
City Council	6/21/2011	Budget Adoption																																	
Budget Officer	6/21/2011	Final Amended Budget																																	
Budget Officer	7/22/2011	"Certification of Budget" to State																																	

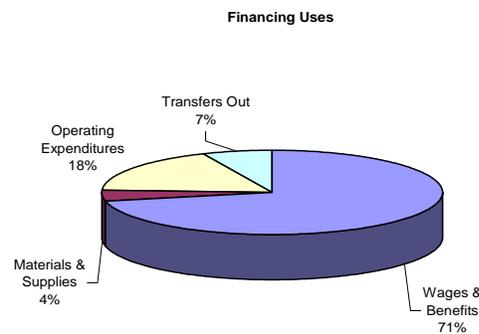
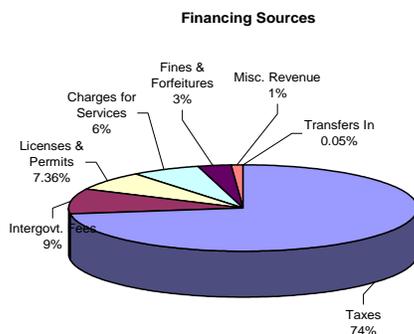
# General Fund Summary

	Budget FY 10-11	Estimated Actual FY 10-11	Proposed Budget FY 11-12
<b>REVENUES</b>			
Sales Taxes	\$7,732,469	\$7,945,469	\$7,964,443
Property Taxes	7,100,590	7,000,000	7,656,531
Franchise Taxes	3,549,876	3,411,050	3,490,000
Motor Vehicle Fees	598,980	548,980	560,000
Class C Road Funds	1,649,995	1,649,995	1,649,995
Licenses & Permits	2,269,856	2,158,155	2,160,000
Intergovernmental Revenues	94,558	260,943	94,558
Administration Fees	2,622,367	2,557,310	2,681,552
Charges for Services	2,042,773	1,845,041	1,845,000
Fines and Forfeitures	1,000,000	823,068	900,000
Investment Earnings	279,682	188,531	200,000
Miscellaneous Revenue	126,222	441,326	126,222
<b>Total General Fund Revenue</b>	<b>29,067,368</b>	<b>28,829,868</b>	<b>29,328,301</b>
<b>TRANSFERS IN AND USE OF FUND BALANCE</b>			
Transfers In	16,280	16,280	15,680
Use of Fund Balance	13,000	13,000	0
<b>Total Transfers In and Use of Fund Balance</b>	<b>29,280</b>	<b>29,280</b>	<b>15,680</b>
<b>Total Rev, Trans in, and Use of Fund Balance</b>	<b>29,096,648</b>	<b>28,859,148</b>	<b>29,343,981</b>
<b>EXPENDITURES</b>			
Wages and Benefits	20,948,550	20,713,550	21,068,401
Materials and Supplies	1,148,440	1,148,440	1,153,440
Operating Expenditures	5,081,956	5,079,456	5,190,012
<b>Total General Fund Expenditures</b>	<b>27,178,946</b>	<b>26,941,446</b>	<b>27,411,853</b>
<b>TRANSFERS OUT AND CONTRIBUTION TO FUND BALANCE</b>			
Transfers Out	1,917,702	1,917,702	1,874,343
Contribution to Fund Balance	0	0	57,785
<b>Total Transfers Out and Contribution to Fund Balance</b>	<b>1,917,702</b>	<b>1,917,702</b>	<b>1,932,128</b>
<b>Total Exp, Trans Out, and Cont to Fund Balance</b>	<b>29,096,648</b>	<b>28,859,148</b>	<b>29,343,981</b>

## Notes to the General Fund Summary

**Revenues** - General Fund revenues were adjusted to reflect current trends and expectations. Revenues increased \$260,933 over FY 2010-2011.

**Expenditures** - Changes in expenditures are due to increased benefit costs of 5% for insurance and a projected 1.7% for retirement. Operational expenses remain stable except for adjustments for higher utility and fuel costs. A 2% COLA is also included.



# Department & 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 learn about and experience South Jordan's history and culture by using both interactive and traditional exhibits and programs.

## **Historical Committee**

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

## **Information Center**

The Information Center is a one-stop center for handling all types of inquiries. When calling the City, you will reach a qualified, highly trained customer service agent who is able to address questions and handle concerns without going through multiple channels. 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 a variety of City events and activities. Neighborhood Services also serves as a liaison to community associations within the City.

## **Seniors**

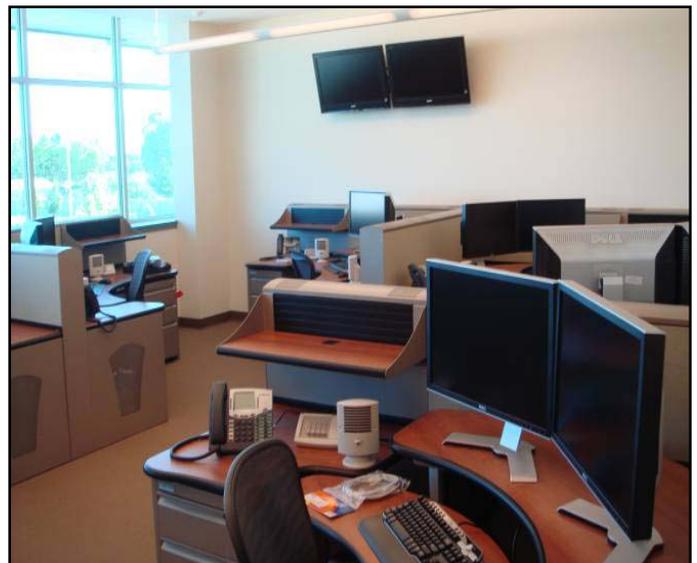
The Senior Citizens Center provides programs, events, classes and services to adults aged 55 and older. Classes are designed specifically for the active, older adult and include everything from "A"rt to "Z"umba. The nutrition program, consisting of breakfast and lunch, served 8,100 meals to older adults in 2010. Healthy behaviors are encouraged through various educational programs, free or low cost health screenings, senior fitness programs, an annual health and wellness fair and nutritious meals.

## **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 Service Values.

## **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 service 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.



Information Center

# Department & Division Activities – General Fund

## Planning

The Planning Division guides the planned physical development of the city in a manner that preserves the quality of life for South Jordan residents, by ensuring that all new planning programs and development projects comply with the City's adopted General Plan. Advice and technical support is provided to the City Council and Planning Commission regarding the compliance of all development proposals with the City's Land Use and Development Codes. In addition, the Planning Division does analysis and prepares reports pertaining to the development and maintenance of the General Plan, the drafting of new and the amendment of existing Land Use ordinances and the review of private development projects. The Planning Division also provides information to assist residents in understanding the General Plan, Land Use Codes and Development Codes and how they apply to their property or to development project proposals. It is always the Planning Division's goal to fulfill the objectives of the General Plan, provide applicants with efficient review of proposed projects and provide South Jordan residents appropriate opportunities to participate in land use and development decisions.



Megaplex 20 at The District

## 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 service 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.

## Executive

South Jordan City's form of government is called Manager by Ordinance. By State Statute, and by City Ordinance, the City has elected to have a Legislative Branch that is made up of a six member City Council, one of which is the Mayor. Under the Manager by Ordinance form of government, all the Administrative (Executive Branch) duties and responsibilities and the day-to-day operations of the City, are vested in the City Manager. The City Manager is directly responsible to the City's elected officials, i.e. the six member city council. All employees of the City are in turn responsible to the City Manger. As one can imagine, the oversight of the day-to-day operations of the City of South Jordan is exciting and challenging. People come first in South Jordan, so in order to balance the needs of people, the City Manager works directly with an

## 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



South Jordan CERT Course

employee Leadership Council. The Leadership Council is made up of the various Assistant City Managers and Department Directors of the City. Together, the City Manager and the Leadership Council carry out the legislative policy decisions enacted by the City Council.

### **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.

### **Office of the City Attorney**

The Office of the City Attorney provides comprehensive in-house legal services to the City, with the City Attorney acting as an assistant city manager and general counsel to the City of South Jordan, a Utah



City Council Chambers

municipal corporation, and its affiliated entities. Such services include day-to-day legal advice to City professional staff in the areas of land use and development, business licensing, personnel, finance, contract negotiation and administration, code enforcement, risk management, emergency management, finance, among other local government issues as well as oversight of the work of outside consultants and legal counsel where deemed appropriate by the City Manager and City Council. The City Prosecutor, working at the direction of the City Attorney, oversees the representation of the City in the prosecution of City and State code violations and provides legal counsel to local law enforcement. The City Attorney's office provides legal counsel to and advocacy for the City Manager, the City Council, and City boards and commissions. The Office advocates for the City in state and federal legislative matters and represents the City before state and local boards, commissions, as well as local, State and federal courts. The Office does not represent or provide legal services to individual residents.

### **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 provides budget, accounting, purchasing and funding direction for the City. This includes accounts payable, payroll, reporting all financial transactions for the City, and producing the City's Comprehensive Annual Financial Report (CAFR). Under the direction of the Budget Officer, the Finance department prepares the City's annual budget. After adoption by the City Council, this budget 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. City departments rely on budget documents and the Finance department to assist in tracking, reporting and monitoring their individual budgets. This support helps departments maintain compliance with City code and state regulations. Additionally, the Finance Department provides budget and financial support for the City's Redevelopment Agency (RDA) and the Municipal Building Authority (MBA).

### **Fire**

The South Jordan Fire Department, comprised of 48 people, is a progressive organization of dedicated men and women protecting lives and property within the City of South Jordan. Operating out of two stations, the fire department responds to more than 2500 calls for assistance every year. These calls range from structure fires and medical calls to specialized hazardous materials and technical rescue calls. The fire department is an all-hazards organization and stands ready to respond to any emergency within the City. Working to prevent fires, the fire department conducts over 700 business inspections annually. Over 2500 fire hydrants are checked and tested every year. Teaching over 700 residents CPR and AED usage skills every year, the fire department takes great pride in its role to improve the health and wellness of the residents and the quality of life in South Jordan. The fire department's innovative program, Project Cardiac React, one of the most comprehensive initiatives of its type of its kind in the



Fire Department Logo

# Department & Division Activities – General Fund

United States and addresses the tragic issue of sudden cardiac arrest and heart attacks. Working with multiple partners this program has changed the landscape of response to sudden cardiac arrest and puts many tools for responding to these emergencies in the hands of the residents.

## **Government Services**

The Government Services department provides direction and support for the Court, Custodial, Facilities Maintenance, Human Resources, Code Compliance, and Utility Billing divisions of the City.

## **Court**

The South Jordan Justice Court focuses its attention on helping individual customers take care of their interactions quickly and efficiently. Staff focuses on communicating effectively and being cross-trained to be able to help every person's questions and concerns about judicial processes. The South Jordan touch is the availability twice a week for the public to interact with the Judge without an appointment.

## **Custodial**

Custodial staff is responsible in maintaining a healthy, safe, and sanitary environment for city employees and the public who work or visit any City operated properties. Custodial staff maintain storage areas for cleaning equipment, materials and supplies in a safe and orderly manner in order to ensure the safety of the staff and the public. Custodial staff also have minor maintenance duties and inform the Facilities Maintenance of any discrepancies.

## **Facilities Maintenance**

Facilities maintenance staff ensures a safe and comfortable environment for its city employees and visiting public. Staff maintains, inspect and adjust all HVAC components by monitoring and balancing of interior air flows and temperatures. They carry out cosmetic and minor remodeling projects to better assist other city departments to function optimally. They diagnose and correct any equipment malfunctions, and monitor and adjust chemicals to treat water systems. They perform scheduled preventive maintenance to reduce the overall costs associated with maintaining equipment and buildings. And they perform all these responsibilities using green care practices to minimize the environmental impact of

building operations through the use of environmentally responsible products, equipment, and procedures.

## **Human Resources**

The Human Resources Division is responsible for supporting City managers in recruiting, selecting, developing, and retaining the "talent" component of City services, consistent with legal mandates and professional best practices.

## **Code Compliance**

The Code Compliance Division is responsible for the enforcement of the South Jordan City Municipal Code. This difficult task is accomplished by working hand in hand with the employees, citizens, and business owners throughout the City. By using an educational approach, rather than harsh enforcement, the Code Compliance Division is almost always able to gain compliance while maintaining a positive relationship with the community.



Heritage Park

## **Utility Billing**

The Utility Billing Division creates and maintains the utility accounts of all city-operated utilities, including culinary water, secondary water, storm water, and garbage services. Our customer service representatives are responsible for billing, collections, and maintenance of these accounts. Additionally, the representatives assist residents and visitors at the front counter and over the telephone. Business licenses, dog licenses, and neighborhood cleanup/dumpster requests are also handled and maintained by the Utility Billing Department.

## **Parks & Recreation**

Parks and Recreation creates community through people, parks, places and programs.

## **Country Fest**

Country Fest is City of South Jordan's annual town

day's celebration. Celebrated annually on the third weekend of June, residents and neighbors gather together Friday night to enjoy an evening of traditional community events such as draft horse pulls, good food, vendor booths and a carnival. Saturday begins at the crack of dawn with a 5k race along the Jordan River Trail, an early morning breakfast, and a parade down Redwood Road starting at City Hall and culminating in City Park. The day time events include a carnival, sporting events, mutton busting, greased pig chases, swimming, vendor booths and more good food. Country Fest's events conclude with an enjoyable concert in the park and everyone's favorite – fireworks.

**Parks**

The Parks department manages approximately 465 acres of parks, trails and open space. Park space is classified into three main types: active, passive and natural open space/trails. Active parks consist of 98 acres in 3 locations where staff maintains baseball, softball, multi-turf fields and tennis courts and a skate park for organized and leisure recreational sports play. Passive parks consist of 239 acres in 31 locations where staff maintains developed park areas located within residential neighborhoods. These parks typically include playgrounds, small pavilions, loop walks, large and small pavilions, and landscaped areas of trees, shrubs, and grass; Natural open space/trails consists of 128 acres in 2 locations where staff maintains over 5 miles of trails adjacent to managed natural open space preserved for wildlife and natural vegetation.



Fishing Pond

**Public Arts and Culture**

Public arts and culture programs are coordinated by staff with advisement of the Public Arts and Cultural Development Board. These programs consist of annual programs such as International Days, Oquirrh Mountain Symphony, Summer Jam West, Elementary School

Monologue, Sounds of the Season, Arts at the Gale, Residents on Display, Community Art Shows and Community Literary Contests.

**Recreation**

Recreation consist of parks and recreation administration and community events. The events division plans, organizes and implements community events which include events such as the Miss South Jordan pageant, the city's parade float, Daddy Daughter Dance, Easter Egg Scramble, Country Fest, Sights and Sounds of Summer, and Light the Night.



Police Patrol Car

**Police**

The Police Department is fully dedicated to providing an environment of safety, security, confidence and well-being for all citizens who reside, conduct business, recreate or travel through or within the community. Police services are rendered with an emphasis on best practices and ongoing officer training in areas such as preservation of human life, crime prevention, criminal investigation and prosecution, traffic management, data collection and maintenance, public education, fiscal prudence and creative problem solving. The Police department houses the Animal Control and Homeland Security divisions.

**Animal Control**

Working closely with the Police Department, the Animal Control division is responsible for the safety and well-being of animals of all types. The division is well trained to investigate animal related complaints, enforce relevant laws and ordinances, apprehend unlicensed or stray animals and remove dead or injured animals as needed. The division also manages the animal control shelter, where basic care such as food, water and appropriate medical attention are provided to any housed animals as needed.

**Homeland Security**

The Homeland Security division performs many of the same functions as the Police Division, but with significantly expanded attention and expertise in the

areas of local and National Security, Risk and Emergency Management, Community Policing, Crime Trends and Prevention. Involving a variety of components within government, local schools, private businesses and other community entities, the Division conducts research, collects data and develops threat assessments, proactive minimization strategies and post emergency plans. Homeland Security further identifies critical infrastructure and other locations of risk within the City, performing routine inspections as needed. The division also absorbs and investigates police or fire generated cases involving potential threats to Homeland Security, providing relevant training as needed.

### **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.

### **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.



Public Works Building

# General Fund, All Departments

	Actual Expenditures FY 09-10	Budget FY 10-11	Estimated Actual FY 10-11	Proposed Budget FY 11-12
<b><u>Business Services</u></b>				
<b>Business Services Admin</b>				
Wages and Benefits	217,963	221,358	221,358	221,357
Materials and Supplies	1,751	1,850	1,850	1,850
Operating Expenditures	6,409	6,540	6,540	6,540
<b>Total Business Services Admin</b>	<b>226,123</b>	<b>229,748</b>	<b>229,748</b>	<b>229,747</b>
<b>Gale Center</b>				
Wages and Benefits	52,074	52,796	52,796	52,627
Materials and Supplies	4,346	4,350	4,350	4,350
Operating Expenditures	43,974	50,171	47,671	43,023
<b>Total Gale Center</b>	<b>100,394</b>	<b>107,317</b>	<b>104,817</b>	<b>100,000</b>
<b>Historical Committee</b>				
Wages and Benefits	0	0	0	0
Materials and Supplies	0	0	0	0
Operating Expenditures	10,006	13,000	13,000	3,200
<b>Total Historical Committee</b>	<b>10,006</b>	<b>13,000</b>	<b>13,000</b>	<b>3,200</b>
<b>Information Center</b>				
Wages and Benefits	367,352	384,938	334,938	335,246
Materials and Supplies	2,706	5,000	5,000	5,000
Operating Expenditures	1,090	1,200	1,200	1,200
<b>Total Information Center</b>	<b>371,148</b>	<b>391,138</b>	<b>341,138</b>	<b>341,446</b>
<b>Information Services</b>				
Wages and Benefits	410,589	482,497	482,497	481,597
Materials and Supplies	15,558	17,400	17,400	17,400
Operating Expenditures	401,773	396,893	396,893	396,893
<b>Total Information Services</b>	<b>827,920</b>	<b>896,790</b>	<b>896,790</b>	<b>895,890</b>
<b>Neighborhood Services</b>				
Wages and Benefits	67,737	80,687	80,687	80,599
Materials and Supplies	23,015	24,706	24,706	24,706
Operating Expenditures	2,781	1,570	1,570	1,570
<b>Total Neighborhood Services</b>	<b>93,533</b>	<b>106,963</b>	<b>106,963</b>	<b>106,875</b>
<b>Seniors</b>				
Wages and Benefits	192,998	205,246	205,246	204,795
Materials and Supplies	7,784	15,250	15,250	15,250
Operating Expenditures	34,027	38,060	38,060	38,060
<b>Total Seniors</b>	<b>234,809</b>	<b>258,556</b>	<b>258,556</b>	<b>258,105</b>

# General Fund, All Departments

	Actual Expenditures FY 09-10	Budget FY 10-11	Estimated Actual FY 10-11	Proposed Budget FY 11-12
<b>Senior Committee</b>				
Wages and Benefits	0	0	0	0
Materials and Supplies	0	0	0	0
Operating Expenditures	0	0	0	3,000
<b>Total Senior Committee</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,000</b>

## Community Development

### Building

Wages and Benefits	758,322	809,441	809,441	861,588
Materials and Supplies	7,503	13,375	13,375	18,375
Operating Expenditures	13,423	16,821	16,821	16,821
<b>Total Building</b>	<b>779,248</b>	<b>839,637</b>	<b>839,637</b>	<b>896,784</b>

### Comm Dev Admin

Wages and Benefits	115,092	120,048	120,048	120,009
Materials and Supplies	3,488	4,075	4,075	4,075
Operating Expenditures	1,177	1,964	1,964	1,964
<b>Total Comm Dev</b>	<b>119,757</b>	<b>126,087</b>	<b>126,087</b>	<b>126,048</b>

### Planning

Wages and Benefits	325,021	374,582	374,582	411,818
Materials and Supplies	6,776	8,395	8,395	8,395
Operating Expenditures	5,644	8,005	8,005	8,005
<b>Total Planning</b>	<b>337,441</b>	<b>390,982</b>	<b>390,982</b>	<b>428,218</b>

## Emergency Management

### Emergency Management

Wages and Benefits	166,343	168,848	168,848	168,648
Materials and Supplies	3,511	12,427	12,427	12,427
Operating Expenditures	30,897	2,070	2,070	2,070
<b>Total Emergency Management</b>	<b>200,751</b>	<b>183,345</b>	<b>183,345</b>	<b>183,145</b>

### Risk Management

Wages and Benefits	0	0	0	0
Materials and Supplies	0	0	0	0
Operating Expenditures	467,171	480,114	480,114	487,794
<b>Total Risk Management</b>	<b>467,171</b>	<b>480,114</b>	<b>480,114</b>	<b>487,794</b>

## Engineering

### Engineering

Wages and Benefits	1,449,940	1,586,187	1,496,187	1,493,906
Materials and Supplies	25,821	32,018	32,018	32,018
Operating Expenditures	20,977	41,043	41,043	41,043
<b>Total Engineering</b>	<b>1,496,738</b>	<b>1,659,248</b>	<b>1,569,248</b>	<b>1,566,967</b>

# General Fund, All Departments

	Actual Expenditures FY 09-10	Budget FY 10-11	Estimated Actual FY 10-11	Proposed Budget FY 11-12
<b><u>Executive</u></b>				
<b>Executive</b>				
Wages and Benefits	859,408	704,568	704,568	880,961
Salary Adjustments (2% COLA)	0	0	0	300,000
Materials and Supplies	67,791	95,551	95,551	95,551
Operating Expenditures	289,745	406,375	406,375	463,323
<b>Total Executive</b>	<b>1,216,944</b>	<b>1,206,494</b>	<b>1,206,494</b>	<b>1,739,835</b>
<b>Legal</b>				
Wages and Benefits	577,325	605,459	605,459	605,245
Materials and Supplies	27,941	25,798	25,798	25,798
Other Expenditures	9,009	48,525	48,525	48,525
<b>Total Legal</b>	<b>614,275</b>	<b>679,782</b>	<b>679,782</b>	<b>679,568</b>
<b>Recorder</b>				
Wages and Benefits	140,693	151,656	151,656	151,660
Materials and Supplies	46,247	63,120	63,120	63,120
Operating Expenditures	101,062	84,160	84,160	146,286
<b>Total Recorder</b>	<b>288,002</b>	<b>298,936</b>	<b>298,936</b>	<b>361,066</b>
<b>Management Services</b>				
Wages and Benefits	121,356	124,045	124,045	124,058
Materials and Supplies	4,834	9,600	9,600	9,600
Other Expenditures	1,019	4,550	4,550	4,550
<b>Total Management Services</b>	<b>127,209</b>	<b>138,195</b>	<b>138,195</b>	<b>138,208</b>
<b><u>Finance</u></b>				
<b>Budget</b>				
Wages and Benefits	0	510,084	510,084	0
Materials and Supplies	0	25,707	25,707	0
Operating Expenditures	0	98,600	98,600	0
<b>Total Budget</b>	<b>0</b>	<b>634,391</b>	<b>634,391</b>	<b>0</b>
<b>Finance</b>				
Wages and Benefits	348,440	369,513	324,513	645,012
Materials and Supplies	61,989	71,030	71,030	96,737
Operating Expenditures	18,078	25,170	25,170	123,770
<b>Total Finance</b>	<b>428,507</b>	<b>465,713</b>	<b>420,713</b>	<b>865,519</b>

# General Fund, All Departments

	Actual Expenditures FY 09-10	Budget FY 10-11	Estimated Actual FY 10-11	Proposed Budget FY 11-12
<b><u>Fire</u></b>				
<b>Fire</b>				
Wages and Benefits	3,645,458	3,904,927	3,904,927	3,902,315
Materials and Supplies	58,453	93,156	93,156	93,156
Operating Expenditures	238,313	256,063	256,063	256,063
<b>Total Fire</b>	<b>3,942,224</b>	<b>4,254,146</b>	<b>4,254,146</b>	<b>4,251,534</b>
<b><u>Government Services</u></b>				
<b>Government Services Admin</b>				
Wages and Benefits	196,657	205,291	205,291	205,239
Materials and Supplies	3,510	4,483	4,483	4,483
Operating Expenditures	2,660	6,270	6,270	6,270
<b>Total Government Services Admin</b>	<b>202,827</b>	<b>216,044</b>	<b>216,044</b>	<b>215,992</b>
<b>Court</b>				
Wages and Benefits	351,946	345,993	345,993	355,814
Materials and Supplies	9,919	19,153	19,153	19,153
Operating Expenditures	23,177	27,410	27,410	27,410
<b>Total Court</b>	<b>385,042</b>	<b>392,556</b>	<b>392,556</b>	<b>402,377</b>
<b>Custodial</b>				
Wages and Benefits	215,001	285,403	285,403	0
Materials and Supplies	46,203	25,033	25,033	0
Operating Expenditures	102,902	9,933	9,933	0
<b>Total Custodial</b>	<b>364,106</b>	<b>320,369</b>	<b>320,369</b>	<b>0</b>
<b>Facilities</b>				
Wages and Benefits	220,348	183,497	183,497	592,649
Materials and Supplies	98,982	87,469	87,469	125,552
Operating Expenditures	29,291	31,426	31,426	370,636
<b>Total Facilities</b>	<b>348,621</b>	<b>302,392</b>	<b>302,392</b>	<b>1,088,837</b>
<b>Facilities Admin</b>				
Wages and Benefits	0	122,819	122,819	0
Materials and Supplies	0	13,050	13,050	0
Operating Expenditures	0	314,277	314,277	0
<b>Total Facilities Admin</b>	<b>0</b>	<b>450,146</b>	<b>450,146</b>	<b>0</b>
<b>Human Resources</b>				
Wages and Benefits	184,278	194,283	194,283	134,036
Materials and Supplies	11,982	15,672	15,672	15,672
Operating Expenditures	12,955	19,031	19,031	19,031
<b>Total Human Resources</b>	<b>209,215</b>	<b>228,986</b>	<b>228,986</b>	<b>168,739</b>

# General Fund, All Departments

	Actual Expenditures FY 09-10	Budget FY 10-11	Estimated Actual FY 10-11	Proposed Budget FY 11-12
<b>Ordinance Enforcement</b>				
Wages and Benefits	160,772	171,421	171,421	170,832
Materials and Supplies	2,613	4,500	4,500	4,500
Operating Expenditures	4,511	8,010	8,010	8,010
<b>Total Ordinance Enforcement</b>	<b>167,896</b>	<b>183,931</b>	<b>183,931</b>	<b>183,342</b>
<b>Utility Billing</b>				
Wages and Benefits	190,011	250,294	200,294	202,256
Materials and Supplies	2,508	5,259	5,259	5,259
Operating Expenditures	98,065	103,730	103,730	103,730
<b>Total Utility Billing</b>	<b>290,584</b>	<b>359,283</b>	<b>309,283</b>	<b>311,245</b>
<b><u>Parks and Recreation Programs</u></b>				
<b>Country Fest</b>				
Wages and Benefits	0	0	0	0
Materials and Supplies	0	0	0	0
Operating Expenditures	275,784	64,750	64,750	50,000
<b>Total Country Fest</b>	<b>275,784</b>	<b>64,750</b>	<b>64,750</b>	<b>50,000</b>
<b>Parks</b>				
Wages and Benefits	1,044,833	1,219,634	1,219,634	1,249,971
Materials and Supplies	82,906	103,732	103,732	103,732
Operating Expenditures	311,864	290,800	290,800	290,800
<b>Total Parks</b>	<b>1,439,603</b>	<b>1,614,166</b>	<b>1,614,166</b>	<b>1,644,503</b>
<b>Public Arts</b>				
Wages and Benefits	0	0	0	0
Materials and Supplies	0	0	0	0
Operating Expenditures	93,530	35,000	35,000	30,000
<b>Total Public Arts</b>	<b>93,530</b>	<b>35,000</b>	<b>35,000</b>	<b>30,000</b>
<b>Recreation</b>				
Wages and Benefits	478,640	573,021	573,021	575,739
Materials and Supplies	21,614	31,940	31,940	31,940
Operating Expenditures	93,041	109,071	109,071	109,071
<b>Total Recreation</b>	<b>593,295</b>	<b>714,032</b>	<b>714,032</b>	<b>716,750</b>
<b><u>Police</u></b>				
<b>Animal Control</b>				
Wages and Benefits	133,078	141,498	141,498	141,312
Materials and Supplies	7,308	8,700	8,700	8,700
Operating Expenditures	12,611	10,446	10,446	10,446
<b>Total Animal Control</b>	<b>152,997</b>	<b>160,644</b>	<b>160,644</b>	<b>160,458</b>

# General Fund, All Departments

	Actual Expenditures FY 09-10	Budget FY 10-11	Estimated Actual FY 10-11	Proposed Budget FY 11-12
<b>Homeland Security</b>				
Wages and Benefits	79,468	88,246	88,246	88,511
Materials and Supplies	47,466	31,824	31,824	31,824
Operating Expenditures	9,049	19,045	19,045	19,045
<b>Total Homeland Security</b>	<b>135,983</b>	<b>139,115</b>	<b>139,115</b>	<b>139,380</b>
<b>Police</b>				
Wages and Benefits	4,362,913	4,587,267	4,587,267	4,569,657
Materials and Supplies	84,540	92,977	92,977	92,977
Operating Expenditures	503,572	521,987	521,987	521,987
<b>Total Police</b>	<b>4,951,025</b>	<b>5,202,231</b>	<b>5,202,231</b>	<b>5,184,621</b>
<b>Public Works</b>				
<b>Fleet</b>				
Wages and Benefits	299,625	314,744	314,744	313,809
Materials and Supplies	18,793	36,639	36,639	36,639
Operating Expenditures	254,548	229,926	229,926	229,926
<b>Total Fleet</b>	<b>572,966</b>	<b>581,309</b>	<b>581,309</b>	<b>580,374</b>
<b>MS Operations</b>				
Wages and Benefits	490,756	497,740	497,740	501,762
Materials and Supplies	12,214	12,400	12,400	12,400
Operating Expenditures	34,409	40,642	40,642	40,642
<b>Total MS Operations</b>	<b>537,379</b>	<b>550,782</b>	<b>550,782</b>	<b>554,804</b>
<b>Streetlighting</b>				
Wages and Benefits	106,069	172,666	172,666	175,740
Materials and Supplies	44,418	58,062	58,062	58,062
Operating Expenditures	445,727	526,533	526,533	526,533
<b>Total Streetlighting</b>	<b>596,214</b>	<b>757,261</b>	<b>757,261</b>	<b>760,335</b>
<b>Streets</b>				
Wages and Benefits	703,962	737,853	737,853	749,633
Materials and Supplies	52,316	74,739	74,739	74,739
Operating Expenditures	449,349	732,775	732,775	732,775
<b>Total Streets</b>	<b>1,205,627</b>	<b>1,545,367</b>	<b>1,545,367</b>	<b>1,557,147</b>
<b>Total General Fund All Departments</b>	<b>24,404,894</b>	<b>27,178,946</b>	<b>26,941,446</b>	<b>27,411,853</b>

## Notes to General Fund All Departments

**Wage and Benefits** - Changes reflect a small increase in retirement rates and a 2% COLA.

**Operating** - Additional funding is included in operating expenditures to account for higher power and fuel costs as well as to cover the costs of the 2011 Municipal election.

**Budget Modifications** - Senior Committee budget added; Finance/Budget combined into one budget; Facilities Adm., Custodial, and Facilities combined into one budget.

# 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.

provide a variety of eligible programs that serve low to moderate-income individuals.

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 Recreation Division plans, organizes and implements year round recreation programs. Programs are classified into three main areas: sport programs, youth programs, and outside organization programs. Sport programs consist of staff managed programs such as youth/adult softball, youth soccer, youth/adult tennis, and the South Jordan race series. Youth programs consist of staff managed programs such as urban fishery, youth off-track, ice skating and skateboarding. Outside organization programs consist of contractual programs with community sport organizations such as Bingham Football, Bingham Baseball, USA Soccer, Utah Glory Soccer, Lacrosse and Rugby.

## CDBG

South Jordan City coordinates with Salt Lake County for its community development block grant program to



City Park Baseball Field

## EECBG

South Jordan City has been approved and received an Energy Efficiency and Conservation Block Grant from the federal government. This grant was used to complete activities which have led 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 & Aquatic Center Pool

## 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, basketball gyms, indoor turf gym, dance and aerobic rooms, indoor track, fitness equipment, and daycare.

# Redevelopment Agency

Revenues	Actual Expenditures FY 09-10	Budget FY 10-11	Estimated Actual FY 10-11	Proposed Budget FY 11-12
<b>Revenues</b>				
Project #1 Towers Increment	\$566,879	\$498,433	\$498,433	\$498,433
Project #2 Harmons	358,181	319,609	319,609	319,609
Project #3 Southgate Increment	768,905	695,220	695,220	695,220
Project #4 Gateway Increment	100,000	100,000	100,000	100,000
Project #5 South Jordan Parkway Increment	956,498	527,073	527,073	527,073
Project #6 South I-15 Frontage	614,984	564,118	564,118	564,118
Project #7 North Jordan Gateway Increment	431,371	360,350	360,350	360,350
Project #8 South Towne Center Increment	260,100	239,846	239,846	239,846
Project #10 South Bangerter	1,563,509	1,385,665	1,385,665	1,395,665
Project #11 Merit Medical	378,243	345,872	345,872	345,872
Project #12 Commerce Park	0	0	0	0
Project #13 South Station	0	0	0	0
Bond Proceeds	0	0	0	0
Sale of Property	0	0	0	0
Investment Earnings	8,522	0	0	0
Miscellaneous Revenue	0	0	0	0
Rental Income	0	0	0	0
<b>Total Revenues</b>	<b>6,007,192</b>	<b>5,036,186</b>	<b>5,036,186</b>	<b>5,046,186</b>
<b>Transfer From Other Funds</b>				
Use of Fund Balance	215,252	601,545	601,545	0
<b>Total Trans From Other Funds</b>	<b>215,252</b>	<b>601,545</b>	<b>601,545</b>	<b>0</b>
<b>Total Revenues and Transfers</b>	<b>6,222,444</b>	<b>5,637,731</b>	<b>5,637,731</b>	<b>5,046,186</b>
<b>Operating Expenditures</b>				
Employee Wages and Benefits	0	0	0	0
Materials and Supplies	59,400	73,900	73,900	73,900
Operating Expenditures	536,587	312,682	312,682	396,627
Debt Service	890,072	890,072	890,072	890,027
Cost of Issuance	0	0	0	0
Trustee Fees	1,813	1,813	1,813	1,813
<b>Total Operating Expenditures</b>	<b>1,487,872</b>	<b>1,278,467</b>	<b>1,278,467</b>	<b>1,362,367</b>
<b>Project Expenditures</b>				
Tax Increment Commitments	2,047,182	2,544,586	2,544,586	1,943,041
Capital Improvement Projects	355,333	88,223	88,223	0
<b>Total Project Expenditures</b>	<b>2,402,515</b>	<b>2,632,809</b>	<b>2,632,809</b>	<b>1,943,041</b>

# Redevelopment Agency

Revenues	Actual Expenditures FY 09-10	Budget FY 10-11	Estimated Actual FY 10-11	Proposed Budget FY 11-12
<b>Transfers Out</b>				
Transfer to General Fund	0	0	0	0
Transfer to General Debt Service Fund	765,112	764,412	764,412	764,412
Transfer to Capital Equipment	0	0	0	0
Transfer to CIP General	0	0	0	0
Transfer to MBA	720,355	718,115	718,115	724,703
Transfer to Fitness Center	0	0	0	0
Transfer to Mulligan's	0	0	0	0
Transfer to Risk Management	19	19	19	19
Contribution to Fund Balance	846,571	243,909	243,909	251,644
<b>Total Transfers Out</b>	<b>2,332,057</b>	<b>1,726,455</b>	<b>1,726,455</b>	<b>1,740,778</b>
<b>Total Expenditures</b>	<b>6,222,444</b>	<b>5,637,731</b>	<b>5,637,731</b>	<b>5,046,186</b>

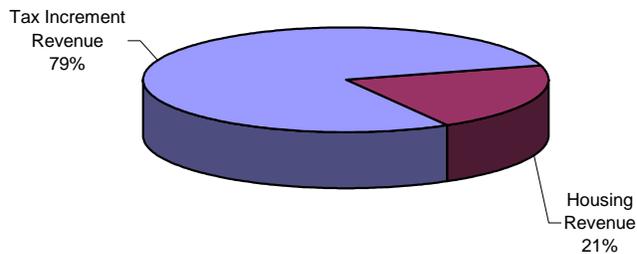
## Notes to Redevelopment Agency Fund

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

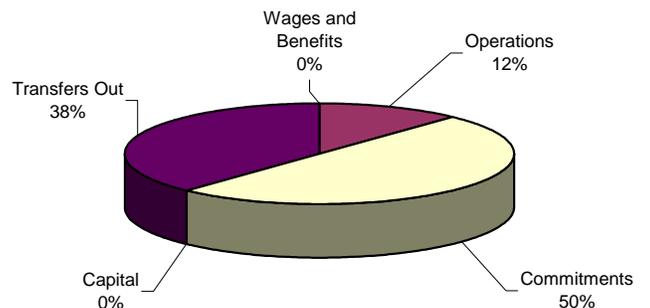
**Operations** - Increase administrative expenditures to support all RDA related staff. Paid off Kennecott Land commitment.

**Transfers Out** - Decreased transfers out per bond amortization schedule.

RDA Financing Sources



RDA Financing Uses



# RDA Housing

Revenues	Actual Expenditures FY 09-10	Budget FY 10-11	Estimated Actual FY 10-11	Proposed Budget FY 11-12
<b>Revenues</b>				
Housing Revenue	957,807	1,358,274	1,515,485	1,358,274
Bond Proceeds	0	0	0	0
Other Miscellaneous	0	0	0	0
Investment Earnings	6,396	0	0	0
<b>Total Revenues</b>	<b>964,203</b>	<b>1,358,274</b>	<b>1,515,485</b>	<b>1,358,274</b>
<b>Transfer From Other Funds</b>				
Use of Fund Balance	0	0	0	0
<b>Total Trans From Other Funds</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Revenues and Transfers</b>	<b>964,203</b>	<b>1,358,274</b>	<b>1,515,485</b>	<b>1,358,274</b>
<b>Operating Expenditures</b>				
Debt Service	337,613	337,597	337,597	337,597
Cost of Issuance	0	0	0	0
Trustee Fees	688	688	688	688
<b>Total Operating Expenditures</b>	<b>338,301</b>	<b>338,285</b>	<b>338,285</b>	<b>338,285</b>
<b>Project Expenditures</b>				
Housing Program	472,094	1,011,858	1,169,069	1,011,858
Property Acquisition	0	0	0	0
<b>Total Project Expenditures</b>	<b>472,094</b>	<b>1,011,858</b>	<b>1,169,069</b>	<b>1,011,858</b>
<b>Transfers Out</b>				
Contribution to Fund Balance	153,808	8,131	8,131	8,131
<b>Total Transfers Out</b>	<b>153,808</b>	<b>8,131</b>	<b>8,131</b>	<b>8,131</b>
<b>Total Expenditures</b>	<b>964,203</b>	<b>1,358,274</b>	<b>1,515,485</b>	<b>1,358,274</b>

## Notes to Redevelopment Housing Fund

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



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

#### Notes to CDA 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 09-10	Budget FY 10-11	Estimated Actual FY 10-11	Proposed Budget FY 11-12
<b>Revenues</b>				
Program Revenue	\$194,569	\$196,035	\$196,035	\$196,035
<b>Total Revenues</b>	<b>194,569</b>	<b>196,035</b>	<b>196,035</b>	<b>196,035</b>
<b>Transfer From Other Funds</b>				
Use of Fund Balance	0	0	0	0
<b>Total Trans From Other Funds</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Revenues and Transfers</b>	<b>194,569</b>	<b>196,035</b>	<b>196,035</b>	<b>196,035</b>
<b>Operating Expenditures</b>				
Program Expenditures	137,323	196,035	196,035	196,035
Equipment Expenditures	5,278	0	0	0
<b>Total Operating Expenditures</b>	<b>142,601</b>	<b>196,035</b>	<b>196,035</b>	<b>196,035</b>
<b>Project Expenditures</b>				
<b>Transfers Out</b>				
Contribution to Fund Balance	51,968	0	0	0
<b>Total Expenditures</b>	<b>194,569</b>	<b>196,035</b>	<b>196,035</b>	<b>196,035</b>

## Notes to Recreation Programs Fund

No changes.



Revenues	Actual Expenditures FY 09-10	Budget FY 10-11	Estimated Actual FY 10-11	Proposed Budget FY 11-12
<b>Revenues</b>				
CDBG Grant	\$76,988	\$57,820	\$57,820	\$52,000
<b>Total Revenues</b>	<b>76,988</b>	<b>57,820</b>	<b>57,820</b>	<b>52,000</b>
<b>Transfer From Other Funds</b>				
Use of Fund Balance	0	0	0	0
<b>Total Trans From Other Funds</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Revenues and Transfers</b>	<b>76,988</b>	<b>57,820</b>	<b>57,820</b>	<b>52,000</b>
<b>Operating Expenditures</b>				
Employee Wages and Benefits	0	0	0	0
Operating Expenditures	8,668	0	0	0
Sustainability Study	0	0	0	0
2-1-1 Program	0	0	0	0
Parks Facility Maintenance Plan	0	0	0	0
Canal Trail Master Plan	0	0	0	0
Housing Study	0	0	0	0
Community Center Upgrade	0	0	0	52,000
Trolley Study	9,068	0	0	0
General Plan Update	56,102	54,670	54,670	0
Administrative Charges	3,150	3,150	3,150	0
<b>Total Operating Expenditures</b>	<b>76,988</b>	<b>57,820</b>	<b>57,820</b>	<b>52,000</b>
<b>Project Expenditures</b>				
<b>Transfers Out</b>				
Transfer to General Fund	0	0	0	0
Contribution to Fund Balance	0	0	0	0
<b>Total Transfers Out</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>	<b>76,988</b>	<b>57,820</b>	<b>57,820</b>	<b>52,000</b>

#### Notes to CDBG Fund

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



<b>Revenues</b>	<b>Actual Expenditures FY 09-10</b>	<b>Budget FY 10-11</b>	<b>Estimated Actual FY 10-11</b>	<b>Proposed Budget FY 11-12</b>
<b>Revenues</b>				
EECBG Grant	\$0	\$194,300	\$194,300	\$0
<b>Total Revenues</b>	<b>0</b>	<b>194,300</b>	<b>194,300</b>	<b>0</b>
<b>Transfer From Other Funds</b>				
Use of Fund Balance	0	0	0	0
<b>Total Trans From Other Funds</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Revenues and Transfers</b>	<b>0</b>	<b>194,300</b>	<b>194,300</b>	<b>0</b>
<b>Operating Expenditures</b>				
Operating Expenditures	0	6,947	6,947	0
Sport Light Retrofit	0	24,920	24,920	0
EEC Strategy Plan	0	2,750	2,750	0
Streetlighting LED Bulbs	0	75,000	75,000	0
Gale Center Lighting & Mech. Retrofit	0	84,683	84,683	0
<b>Total Operating Expenditures</b>	<b>0</b>	<b>194,300</b>	<b>194,300</b>	<b>0</b>
<b>Project Expenditures</b>				
<b>Transfers Out</b>				
Transfer to General Fund	0	0	0	0
Contribution to Fund Balance	0	0	0	0
<b>Total Transfers Out</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>	<b>0</b>	<b>194,300</b>	<b>194,300</b>	<b>0</b>

**Notes to EECBG Fund**

Grant funds were allocated and collected during FY 10-11.

# Storm Drain

Revenues	Actual Expenditures FY 09-10	Budget FY 10-11	Estimated Actual FY 10-11	Proposed Budget FY 11-12
<b>Revenues</b>				
Storm Water Fees	\$925,076	\$858,500	\$948,185	\$2,009,154
Inspection Fees	0	0	0	0
Investment Earnings	3,445	0	2,646	0
<b>Total Revenues</b>	<b>928,521</b>	<b>858,500</b>	<b>950,831</b>	<b>2,009,154</b>
<b>Transfer From Other Funds</b>				
Use of Fund Balance	0	0	0	0
<b>Total Trans From Other Funds</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Revenues and Transfers</b>	<b>928,521</b>	<b>858,500</b>	<b>950,831</b>	<b>2,009,154</b>
<b>Operating Expenditures</b>				
Employee Wages and Benefits	429,008	470,622	470,622	483,270
Materials and Supplies	28,621	35,751	35,751	44,057
Operating Expenditures	268,750	281,223	281,223	377,833
<b>Total Operating Expenditures</b>	<b>726,379</b>	<b>787,596</b>	<b>787,596</b>	<b>905,160</b>
<b>Project Expenditures</b>				
Capital Expenditures	21,616	20,223		517,842
Equipment Expenditures	1,800	600	1,800	85,000
Misc Storm Drain Projects	28,422	35,000	35,000	0
<b>Total Project Expenditures</b>	<b>51,838</b>	<b>55,823</b>	<b>36,800</b>	<b>602,842</b>
<b>Transfers Out</b>				
Transfer to Risk Management	2,341	2,341	2,341	2,341
Transfer to General Fund	780	600	600	600
Contribution to Fund Balance	147,183	12,140	123,494	498,211
<b>Total Transfers Out</b>	<b>150,304</b>	<b>15,081</b>	<b>126,435</b>	<b>501,152</b>
<b>Total Expenditures</b>	<b>928,521</b>	<b>858,500</b>	<b>950,831</b>	<b>2,009,154</b>

## Notes to Storm Drain Fund

Misc Storm Drain Projects were moved from project expenditures to operating expenditures for 2011-2012.

Increased revenues reflect increased residential and commercial fees.

# Fitness Center

Revenues	Actual Expenditures FY 09-10	Budget FY 10-11	Estimated Actual FY 10-11	Proposed Budget FY 11-12
<b>Revenues</b>				
Grants	0	0	0	0
Membership Revenues	\$520,371	\$425,000	\$515,000	\$565,000
Day Pass Revenues	243,576	205,000	230,000	260,000
Silver Sneakers	21,915	14,000	14,000	24,000
Facility Rentals	2,776	0	0	0
Day Care	13,230	10,000	10,000	12,000
Aquatic Programs	111,351	105,000	105,000	110,000
Adult Programs	21,497	14,000	14,000	14,000
Child/Youth Programs	3,342	3,000	3,000	0
Recreation Revenue	91,157	95,000	95,000	110,000
Camp Programs	69,666	60,000	70,000	80,000
Vending Revenues	19,165	17,000	17,000	18,000
Pro Shop	5,826	5,000	5,000	4,000
Other Rec Programs/Facility Rental	2,322	0	0	0
Food & Beverages	14,342	9,000	4,000	4,000
Brithday Parties	46,536	30,000	30,000	45,000
Investment Earnings	1,372	0	0	0
<b>Total Revenues</b>	<b>1,188,444</b>	<b>992,000</b>	<b>1,112,000</b>	<b>1,246,000</b>
<b>Transfer From Other Funds</b>				
Transfer from General Fund	282,633	395,112	295,112	180,000
Transfer from CIP General	0	0	0	0
Transfer from RDA	0	0	0	0
Use of Fund Balance	0	0	0	0
<b>Total Trans From Other Funds</b>	<b>282,633</b>	<b>395,112</b>	<b>295,112</b>	<b>180,000</b>
<b>Total Revenues and Transfers</b>	<b>1,471,077</b>	<b>1,387,112</b>	<b>1,407,112</b>	<b>1,426,000</b>
<b>Operating Expenditures</b>				
Employee Wages and Benefits	743,171	756,511	776,511	762,119
Materials and Supplies	171,916	174,200	173,700	285,200
Operating Expenditures	331,163	414,471	414,971	328,471
<b>Total Operating Expenditures</b>	<b>1,246,250</b>	<b>1,345,182</b>	<b>1,365,182</b>	<b>1,375,790</b>
<b>Project Expenditures</b>				
Capital Expenditures	219,065	0	30,000	49,261
Capital Replacement Reserve	0	20,000	0	0
<b>Total Project Expenditures</b>	<b>219,065</b>	<b>20,000</b>	<b>30,000</b>	<b>49,261</b>
<b>Transfers Out</b>				
Transfer to Risk Management	949	949	949	949
Contribution to Fund Balance	4,813	20,981	10,981	0
<b>Total Transfers Out</b>	<b>5,762</b>	<b>21,930</b>	<b>11,930</b>	<b>949</b>
<b>Total Expenditures</b>	<b>1,471,077</b>	<b>1,387,112</b>	<b>1,407,112</b>	<b>1,426,000</b>

## Notes to Fitness Center Fund

**Revenues** - Adjusted revenues to reflect accurate business operations.

**Operations** - Adjusted expenditures to reflect accurate 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

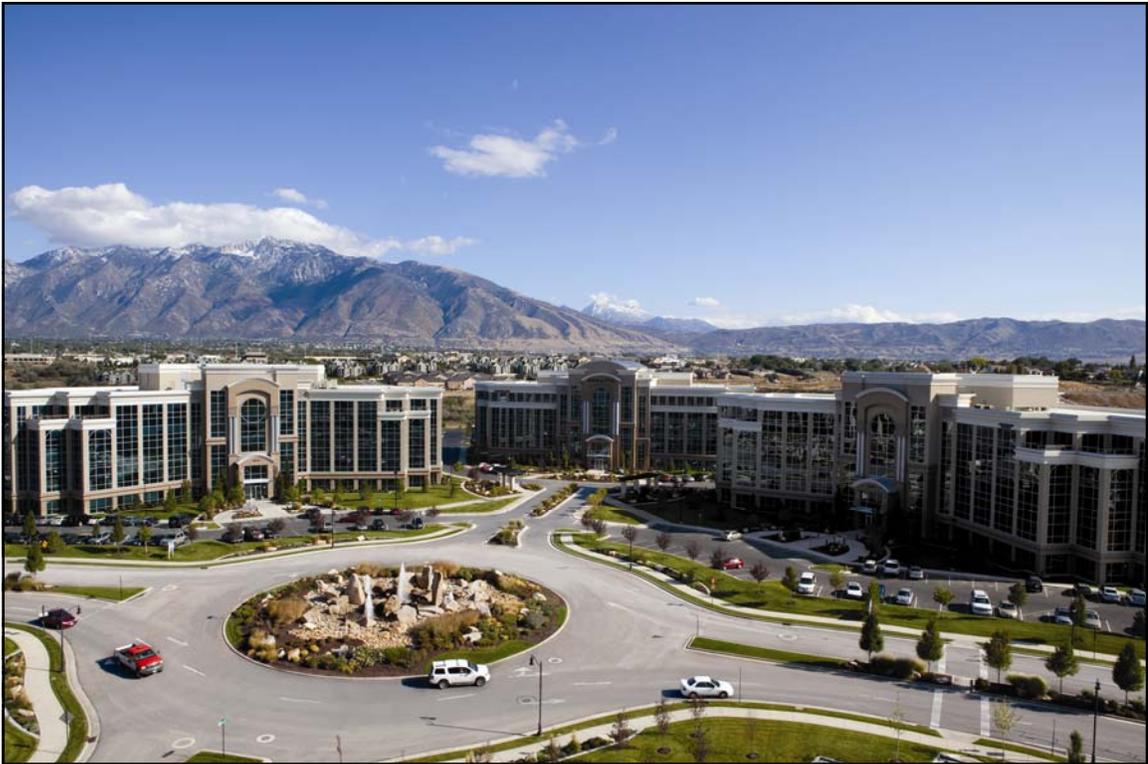
The General Debt Service Fund is used to account for the accumulation of resources and for the disbursement of debt service payments for all debt not tracked in any other fund. Transfers to the General Debt Service Fund are made from other city funds. Regular payments are then made to the City's creditors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



Riverpark Commercial Development

# Debt Service

Revenues	Actual Expenditures FY 09-10	Budget FY 10-11	Estimated Actual FY 10-11	Proposed Budget FY 11-12
<b>Revenues</b>				
Investment Earnings	\$34,482	\$8,251	\$8,251	\$8,251
Reimbursement-Boyer/Tenfold Construction	149,293	149,230	149,230	149,230
Bond Premium	0	0	0	0
Bond Proceeds	0	0	0	0
<b>Total Revenues</b>	<b>183,775</b>	<b>157,481</b>	<b>157,481</b>	<b>157,481</b>
<b>Transfer From Other Funds</b>				
Transfer from General Fund	1,121,714	1,147,570	1,147,570	815,057
Transfer from CIP General	85,255	74,368	74,368	0
Transfer from Road Impact Fees	341,991	212,821	212,821	182,469
Transfer from Storm Dr Impact Fee	15,134	0	0	0
Transfer from Fire Impact Fee	0	0	0	76,348
Transfer from Police Impact Fees	118,770	62,310	62,310	62,295
Transfer from Cap Equipment	168,392	168,392	168,392	168,392
Transfer from Water Operations	0	0	0	0
Transfer from Water Impact Fees	7,279	0	0	0
Transfer from Recycling	0	0	0	0
Transfer from RDA	765,112	764,412	764,412	772,912
Use of Fund Balance	0	0	0	0
<b>Total Trans From Other Funds</b>	<b>2,623,647</b>	<b>2,429,873</b>	<b>2,429,873</b>	<b>2,077,473</b>
<b>Total Revenues and Transfers</b>	<b>2,807,422</b>	<b>2,587,354</b>	<b>2,587,354</b>	<b>2,234,954</b>
<b>Operating Expenditures</b>				
Principal on Long-Term Debt	1,386,578	1,440,306	1,440,306	1,144,603
Interest on Long-Term Debt	961,130	898,834	898,834	842,137
Capital Lease Payments	424,983	239,964	239,964	239,964
Trustee Fees	8,250	8,250	8,250	8,250
<b>Total Operating Expenditures</b>	<b>2,780,941</b>	<b>2,587,354</b>	<b>2,587,354</b>	<b>2,234,954</b>
<b>Project Expenditures</b>				
<b>Transfers Out</b>				
Contribution to Fund Balance	26,481	0	0	0
<b>Total Transfers Out</b>	<b>26,481</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>	<b>2,807,422</b>	<b>2,587,354</b>	<b>2,587,354</b>	<b>2,234,954</b>

## 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 09-10	Budget FY 10-11	Estimated Actual FY 10-11	Proposed Budget FY 11-12
<b>Revenues</b>				
Special Assessments	\$716,910	\$727,005	\$727,005	\$726,990
Bond Proceeds	\$0	\$0	\$0	\$0
Investment Earnings	4,375	0	0	0
<b>Total Revenues</b>	<b>721,285</b>	<b>727,005</b>	<b>727,005</b>	<b>726,990</b>
<b>Transfer From Other Funds</b>				
Use of Fund Balance	6,003	0	0	0
<b>Total Trans From Other Funds</b>	<b>6,003</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Revenues and Transfers</b>	<b>727,288</b>	<b>727,005</b>	<b>727,005</b>	<b>726,990</b>
<b>Operating Expenditures</b>				
Operating Expenditures	21,350	21,350	21,350	21,350
Principal on Bonds	501,000	520,000	520,000	540,000
Bond Interest Payment	202,688	183,405	183,405	163,390
Trustee Fees	2,250	2,250	2,250	2,250
<b>Total Operating Expenditures</b>	<b>727,288</b>	<b>727,005</b>	<b>727,005</b>	<b>726,990</b>
<b>Project Expenditures</b>				
<b>Transfers Out</b>				
Contribution to Fund Balance	0	0	0	0
<b>Total Transfers Out</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>	<b>727,288</b>	<b>727,005</b>	<b>727,005</b>	<b>726,990</b>

## 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 09-10	Budget FY 10-11	Estimated Actual FY 10-11	Proposed Budget FY 11-12
<b>Revenues</b>				
Investment Earnings	\$5,099	\$1,750	\$1,750	\$1,750
<b>Total Revenues</b>	<b>5,099</b>	<b>1,750</b>	<b>1,750</b>	<b>1,750</b>
<b>Transfer From Other Funds</b>				
Transfer from RDA	720,355	718,115	718,115	724,703
Transfer from CIP General	0	0	0	0
Use of Fund Balance	0	0	0	0
<b>Total Trans From Other Funds</b>	<b>720,355</b>	<b>718,115</b>	<b>718,115</b>	<b>724,703</b>
<b>Total Revenues and Transfers</b>	<b>725,454</b>	<b>719,865</b>	<b>719,865</b>	<b>726,453</b>
<b>Operating Expenditures</b>				
Operating Expenditures	0	0	0	0
Principal on Bonds	370,000	380,000	380,000	400,000
Bond Interest Payment	350,355	338,115	338,115	324,703
Trustee Fees	1,750	1,750	1,750	1,750
<b>Total Operating Expenditures</b>	<b>722,105</b>	<b>719,865</b>	<b>719,865</b>	<b>726,453</b>
<b>Project Expenditures</b>				
Museum - Construction	0	0	0	0
Museum - Furnishings	0	0	0	0
<b>Total Project Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfers Out</b>				
Contribution to Fund Balance	3,349	0	0	0
<b>Total Transfers Out</b>	<b>3,349</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>	<b>725,454</b>	<b>719,865</b>	<b>719,865</b>	<b>726,453</b>

## 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 seven water tanks and is maintained by the division.



Water Pump House

## Water CIP

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

## Secondary Water

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

## Sanitation

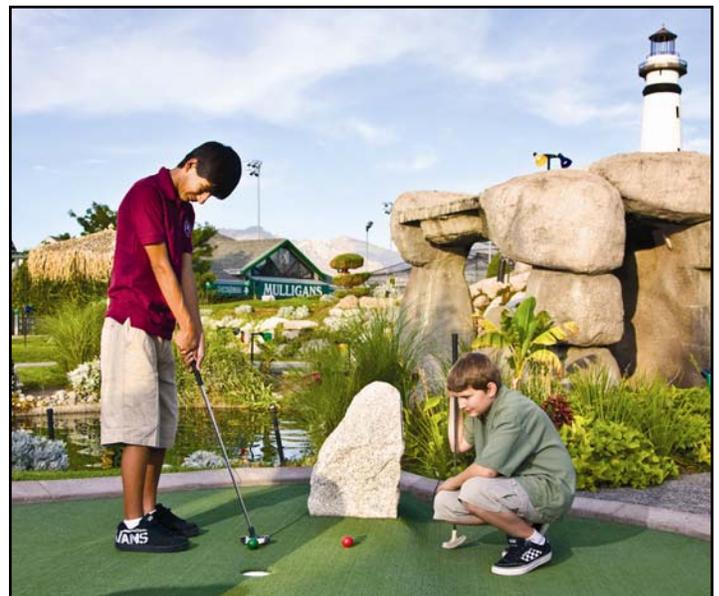
The Sanitation fund's main responsibility is solid waste collection, which is funded by a monthly utility fee levied on all residential properties within the City and varies by the number of containers provided to each. This fee funds solid waste collection and hauling by a contractor retained by the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

## Recycling

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

## Mulligans

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.



Mulligans Golf & Games

Revenues	Actual Expenditures FY 09-10	Budget FY 10-11	Estimated Actual FY 10-11	Proposed Budget FY 11-12
<b>Revenues</b>				
Water Sales	\$12,466,160	\$13,851,182	\$16,067,671	\$13,333,117
Backflow Fee	0	0	0	0
Finance Charges	170,944	137,201	270,995	145,557
Investment Earnings	47,327	39,066	33,357	44,556
Water Share Lease	3,127	0	3,940	0
Miscellaneous Revenue	59,136	3,544	59,593	3,544
Water Meter Sets	146,192	80,000	119,093	80,000
Sale(Loss) of Capital Assets	22,612	0	0	10,000
<b>Total Revenues</b>	<b>12,915,498</b>	<b>14,110,993</b>	<b>16,554,649</b>	<b>13,616,774</b>
<b>Transfer From Other Funds</b>				
Transfer from Water Capital Equipment	0	0	0	0
Transfer from Water CIP	296,819	296,949	296,949	296,473
Use of Fund Balance	0	0	0	0
<b>Total Trans From Other Funds</b>	<b>296,819</b>	<b>296,949</b>	<b>296,949</b>	<b>296,473</b>
<b>Total Revenues and Transfers</b>	<b>13,212,317</b>	<b>14,407,942</b>	<b>16,851,598</b>	<b>13,913,247</b>
<b>Operating Expenditures</b>				
Employee Wages and Benefits	771,883	904,003	904,003	939,639
Materials and Supplies	126,335	152,127	117,178	119,483
Operating Expenditures	6,678,336	7,607,194	6,517,985	7,710,044
Principal on Bonds	1,705,000	1,795,000	1,795,000	1,900,000
Bond Interest Payment	1,649,270	1,535,244	1,535,244	1,459,428
Trustee Fees	9,500	9,500	9,500	9,500
<b>Total Operating Expenditures</b>	<b>10,940,324</b>	<b>12,003,068</b>	<b>10,878,910</b>	<b>12,138,094</b>
<b>Project Expenditures</b>				
<b>Transfers Out</b>				
Transfer to Risk Management	2,444	2,444	2,444	2,957
Transfer to General Debt Service Fund	0	0	0	0
Transfer to Water Cap Equipment	42,000	200,000	200,000	120,000
Transfer to Water CIP General	0	0	0	0
Contribution to Fund Balance (Reserved for Water Capital Projects)	2,227,549	2,202,430	5,770,244	1,652,196
<b>Total Transfers Out</b>	<b>2,271,993</b>	<b>2,404,874</b>	<b>5,972,688</b>	<b>1,775,153</b>
<b>Total Expenditures</b>	<b>13,212,317</b>	<b>14,407,942</b>	<b>16,851,598</b>	<b>13,913,247</b>

**Notes to Water Fund**

**Revenues** - Includes no rate increase.

**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 09-10	Budget FY 10-11	Estimated Actual FY 10-11	Proposed Budget FY 11-12
<b>Revenues</b>				
Water Impact Fees	\$957,163	\$0	\$667,196	\$0
Investment Earnings	75,084	0	20,173	0
Reimbursement Kennecott Land	0	0	0	0
Other Revenue	43,737	0	741	0
<b>Total Revenues</b>	<b>1,075,984</b>	<b>0</b>	<b>688,110</b>	<b>0</b>
<b>Transfer From Other Funds</b>				
Transfer from General Fund	0	0	0	0
Transfer from Water Operations	3,314,958	200,000	400,000	320,000
Transfer from Water General	0	0	0	0
Use of Fund Balance	5,354,060	5,743,886	2,652,111	96,473
<b>Total Trans From Other Funds</b>	<b>8,669,018</b>	<b>5,943,886</b>	<b>3,052,111</b>	<b>416,473</b>
<b>Total Revenues and Transfers</b>	<b>9,745,002</b>	<b>5,943,886</b>	<b>3,740,221</b>	<b>416,473</b>
<b>Operating Expenditures</b>				
<b>Other Expenditures</b>				
Depreciation/Amorization	51,991	0	0	0
Bond Interest Payment	0	0	0	0
<b>Total Other Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Project Expenditures</b>				
2003 Water Bond Projects	126,355	0	0	0
2007 Water Bond Projects	0	0	0	0
2009 Water Bond Projects	7,027,082	1,132,797	1,132,797	0
Other Water Projects	2,287,467	4,314,140	2,110,475	0
Water Capital Equipment	0	0	0	0
Water Fleet Equipment	0	200,000	200,000	120,000
<b>Total Project Expenditures</b>	<b>9,440,904</b>	<b>5,646,937</b>	<b>3,443,272</b>	<b>120,000</b>
<b>Transfers Out</b>				
Transfer to General Debt Service Fund	7,279	0	0	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)	296,819	296,949	296,949	296,473
Contribution to Fund Balance	0	0	0	0
<b>Total Transfers Out</b>	<b>304,098</b>	<b>296,949</b>	<b>296,949</b>	<b>296,473</b>
<b>Total Expenditures</b>	<b>9,745,002</b>	<b>5,943,886</b>	<b>3,740,221</b>	<b>416,473</b>

## 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 09-10	Budget FY 10-11	Estimated Actual FY 10-11	Proposed Budget FY 11-12
<b>Revenues</b>				
Irrigation Water Sales	\$658,378	\$650,000	\$643,315	\$685,279
Other Miscellaneous	7,842	0	4,166	3,000
<b>Total Revenues</b>	<b>666,220</b>	<b>650,000</b>	<b>647,481</b>	<b>688,279</b>
<b>Transfer From Other Funds</b>				
Use of Fund Balance	0	40,558	0	0
<b>Total Trans From Other Funds</b>	<b>0</b>	<b>40,558</b>	<b>0</b>	<b>0</b>
<b>Total Revenues and Transfers</b>	<b>666,220</b>	<b>690,558</b>	<b>647,481</b>	<b>688,279</b>
<b>Operating Expenditures</b>				
Employee Wages and Benefits	195,617	171,664	171,664	174,063
Materials and Supplies	1,620	16,400	752	16,705
Operating Expenditures	353,528	380,767	389,241	334,777
Capital Lease Payments	19,816	19,817	19,817	0
Interest on Capital Leases	765	765	765	0
<b>Total Operating Expenditures</b>	<b>571,346</b>	<b>589,413</b>	<b>582,239</b>	<b>525,545</b>
<b>Project Expenditures</b>				
Reuse Water Feasibility Study	0	30,000	8,344	11,000
9800 South Irrigation Line	0	0	0	0
Weir Addition - Utah Lake Distributing	810	0	0	0
Weir Addition - Beckstead Canal	1,106	0	0	0
Utah Lake Canal - Weir Screen	13,004	15,000	0	0
Water Bridge Replacement	5,031	50,000	0	45,000
Ashford Acres Pump Station	0	0	0	0
<b>Total Project Expenditures</b>	<b>19,951</b>	<b>95,000</b>	<b>8,344</b>	<b>56,000</b>
<b>Transfers Out</b>				
Transfer to Risk Management	1,211	1,211	1,211	1,211
Transfer to CIP General	0	0	0	0
Contribution to Fund Balance	73,712	4,934	55,687	105,523
<b>Total Transfers Out</b>	<b>74,923</b>	<b>6,145</b>	<b>56,898</b>	<b>106,734</b>
<b>Total Expenditures</b>	<b>666,220</b>	<b>690,558</b>	<b>647,481</b>	<b>688,279</b>

## Notes to Secondary Water Fund

**Revenues** - No significant changes.

**Operations** - Increased wages & benefits include increased benefit costs and 2% COLA.

# Sanitation

Revenues	Actual Expenditures FY 09-10	Budget FY 10-11	Estimated Actual FY 10-11	Proposed Budget FY 11-12
<b>Revenues</b>				
Garbage Fees	\$1,922,603	\$1,794,730	\$1,861,031	\$1,866,519
Neighborhood Cleanup	26,947	20,000	25,699	20,800
Special Service Pickup	1,247	0	720	0
Finance Charges	0	0	0	0
Investment Earnings	0	0	0	0
Miscellaneous Revenue	124	0	0	0
Capital Contributions	0	0	0	0
Increase in Transjordan Equity	44,225	0	0	0
<b>Total Revenues</b>	<b>1,995,146</b>	<b>1,814,730</b>	<b>1,887,450</b>	<b>1,887,319</b>
<b>Transfer From Other Funds</b>				
Use of Fund Balance	0	0	0	0
Transfer from Cap Equipment	0	0	0	0
<b>Total Trans From Other Funds</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Revenues and Transfers</b>	<b>1,995,146</b>	<b>1,814,730</b>	<b>1,887,450</b>	<b>1,887,319</b>
<b>Operating Expenditures</b>				
Employee Wages and Benefits	97,939	101,105	101,105	103,710
Materials and Supplies	9,113	102,687	14,181	102,687
Operating Expenditures	1,565,727	1,399,910	1,309,965	1,426,894
Equipment	0	62,559	62,559	62,559
Principal on Bonds	0	0	0	0
Bond Interest Payment	0	0	0	0
Capital Lease Payments	103,210	103,210	103,210	0
Interest on Capital Leases	3,984	3,984	3,984	0
TransJordan Landfill Debt Payment	0	0	0	0
<b>Total Operating Expenditures</b>	<b>1,779,973</b>	<b>1,773,455</b>	<b>1,595,004</b>	<b>1,695,850</b>
<b>Project Expenditures</b>				
<b>Transfers Out</b>				
Transfer to CIP General	0	0	0	0
Transfer to Risk Management	247	247	247	272
Contribution to Fund Balance	214,926	41,028	292,199	191,197
<b>Total Transfers Out</b>	<b>215,173</b>	<b>41,275</b>	<b>292,446</b>	<b>191,469</b>
<b>Total Expenditures</b>	<b>1,995,146</b>	<b>1,814,730</b>	<b>1,887,450</b>	<b>1,887,319</b>

## Notes to Sanitation Fund

**Revenues** - No significant changes.

**Operations** - Increased wages & benefits include increased benefit costs and 2% COLA.

# Recycling

Revenues	Actual Expenditures FY 09-10	Budget FY 10-11	Estimated Actual FY 10-11	Proposed Budget FY 11-12
<b>Revenues</b>				
Garbage Fees	\$594,868	\$561,471	\$580,770	\$572,700
<b>Total Revenues</b>	<b>594,868</b>	<b>561,471</b>	<b>580,770</b>	<b>572,700</b>
<b>Transfer From Other Funds</b>				
Use of Fund Balance	0	32,034	0	50,913
<b>Total Trans From Other Funds</b>	<b>0</b>	<b>32,034</b>	<b>0</b>	<b>50,913</b>
<b>Total Revenues and Transfers</b>	<b>594,868</b>	<b>593,505</b>	<b>580,770</b>	<b>623,613</b>
<b>Operating Expenditures</b>				
Materials and Supplies	42,459	41,707	22,177	42,541
Operating Expenditures	550,998	551,798	468,216	581,072
<b>Total Operating Expenditures</b>	<b>593,457</b>	<b>593,505</b>	<b>490,393</b>	<b>623,613</b>
<b>Project Expenditures</b>				
<b>Transfers Out</b>				
Transfer to CIP General	0	0	0	0
Contribution to Fund Balance	1,411	0	90,377	0
<b>Total Transfers Out</b>	<b>1,411</b>	<b>0</b>	<b>90,377</b>	<b>0</b>
<b>Total Expenditures</b>	<b>594,868</b>	<b>593,505</b>	<b>580,770</b>	<b>623,613</b>

## 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 Golf & Games

Revenues	Actual Expenditures FY 09-10	Budget FY 10-11	Estimated Actual FY 10-11	Proposed Budget FY 11-12
<b>Revenues</b>				
Instructor Fees	\$41,962	\$45,000	\$32,000	\$38,000
Driving Range	354,392	340,000	340,000	408,000
Executive 9 Course	212,999	226,628	182,500	205,000
Miniture Golf	310,661	315,000	280,000	312,000
Golf Cart Rental	50,694	60,000	52,000	59,000
Batting Cages	144,678	140,000	104,700	126,000
Food & Beverages	47,659	61,941	46,000	55,000
Golf Shop	36,522	38,503	32,200	38,500
Other Mulligans Revenue	53,672	23,671	18,000	15,000
Investment Earnings	605	0	0	0
<b>Total Revenues</b>	<b>1,253,844</b>	<b>1,250,743</b>	<b>1,087,400</b>	<b>1,256,500</b>
<b>Transfer From Other Funds</b>				
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	0	0	0	0
Use of Fund Balance	0	0	157,856	0
<b>Total Trans From Other Funds</b>	<b>0</b>	<b>0</b>	<b>157,856</b>	<b>0</b>
<b>Total Revenues and Transfers</b>	<b>1,253,844</b>	<b>1,250,743</b>	<b>1,245,256</b>	<b>1,256,500</b>
<b>Operating Expenditures</b>				
Employee Wages and Benefits	535,961	535,487	530,000	523,625
Materials and Supplies	47,364	37,958	37,958	25,335
Operating Expenditures	223,481	224,816	224,816	257,233
Principal on Bonds	195,000	205,000	205,000	210,000
Bond Interest Payment	246,592	245,213	245,213	238,038
Trustee Fees	1,800	1,800	1,800	1,800
<b>Total Operating Expenditures</b>	<b>1,250,198</b>	<b>1,250,274</b>	<b>1,244,787</b>	<b>1,256,031</b>
<b>Project Expenditures</b>				
Capital Replacement Reserve	0	0	0	0
Capital Expenditures	0	0	0	0
<b>Total Project Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfers Out</b>				
Transfer to Risk Management	469	469	469	469
Transfer to Capital Lease	0	0	0	0
Contribution to Fund Balance	3,177	0	0	0
<b>Total Transfers Out</b>	<b>3,646</b>	<b>469</b>	<b>469</b>	<b>469</b>
<b>Total Expenditures</b>	<b>1,253,844</b>	<b>1,250,743</b>	<b>1,245,256</b>	<b>1,256,500</b>

## Notes to Mulligans Fund

No significant changes relative to the new budget year, however a large amount of fund balance was used in previous year to make up for a revenue shortfall due to inclement weather.

## *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 09-10	Budget FY 10-11	Estimated Actual FY 10-11	Proposed Budget FY 11-12
<b>Revenues</b>				
Perpetual Care Revenue	\$22,658	\$8,000	\$8,000	\$8,000
Investment Earnings	3,428	0	0	0
<b>Total Revenues</b>	<b>26,086</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>
<b>Transfer From Other Funds</b>				
Use of Fund Balance	0	0	0	0
<b>Total Trans From Other Funds</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Revenues and Transfers</b>	<b>26,086</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>
<b>Operating Expenditures</b>				
<b>Project Expenditures</b>				
Cemetery Study	17,100	0	0	0
<b>Total Project Expenditures</b>	<b>17,100</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfers Out</b>				
Transfer to General Fund	3,428	8,000	8,000	8,000
Contribution to Fund Balance	5,558	0	0	0
<b>Total Transfers Out</b>	<b>8,986</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>
<b>Total Expenditures</b>	<b>26,086</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>

## Notes to Cemetery Fund

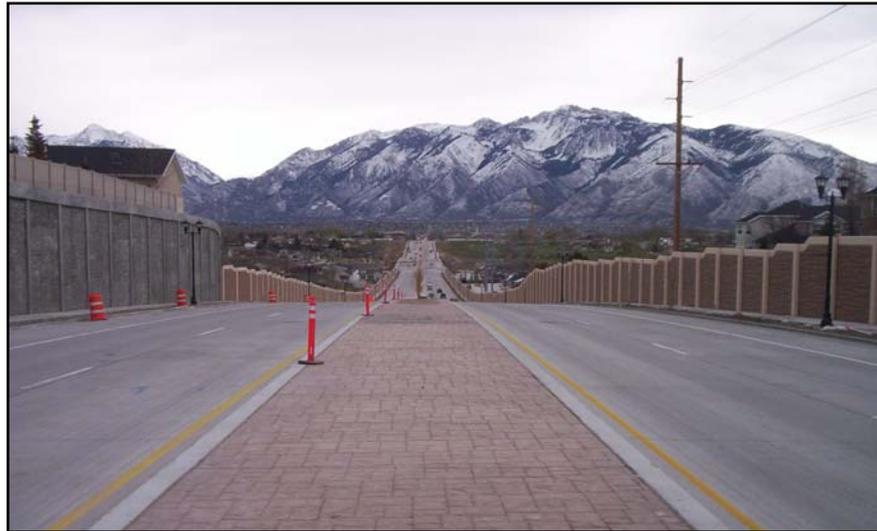
No changes.

# Capital Budget

The FY 2011-2012 budget includes \$540,267 for capital project expenditures. The budget also includes \$261,463 for capital equipment expenditures. Capital expenditures have a minimal impact on the operating budget due to the City's Key Fiscal 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.

- Project Manager or Department Director fills out a Project Funding Request Form
- Finance Department verifies availability of funds
- Funding Request is presented to Leadership Council – this body decides if funding will be approved or not
- City Council sees and approves a list of funded projects with the mid-year (as needed) and year-end budget adoptions

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. The following is a breakdown of how these excess funds are allocated in FY 2010-2011: \$419,000 for the Skye Drive Sidewalk project; \$292,000 for Technology equipment and software; \$185,000 for Fleet equipment; \$75,000 for Parks equipment; \$29,000 for Capital Facilities maintenance.



11400 South Road Construction

For the most part, the City practices a pay-as-you-go approach which funds projects as funding becomes available. This section of the budget includes a list of capital equipment and a list of capital projects by priority. Projects are prioritized based on highest need, 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 following Project Approval Process:

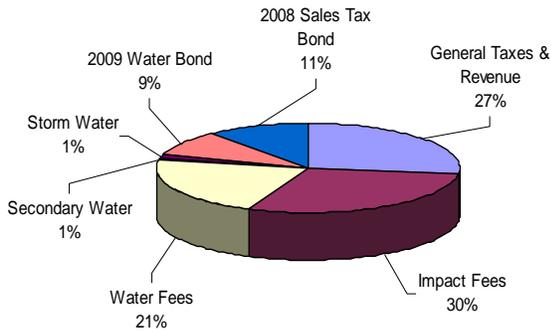
## 5-Year Capital Planning Process

The City's capital planning process begins with coordination among various City departments. The departments work together to update 5-year project lists that relay information for capital projects including descriptions, timing, sequence, locations, and impact fee eligibility. The City also coordinates with outside utility companies to help reduce the amount of impact to the public and to avoid unnecessary expenses. 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.

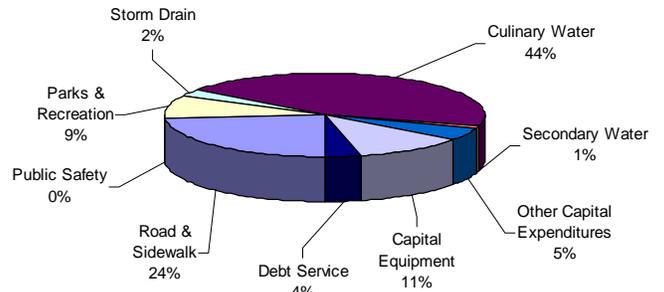
# Capital History

The FY 2010-2011 budget has allocated \$12,234,121 for capital expenditures. The chart below summarizes the various funding sources and uses of the capital budget for the past year.

**Funding Sources - \$12,234,121**



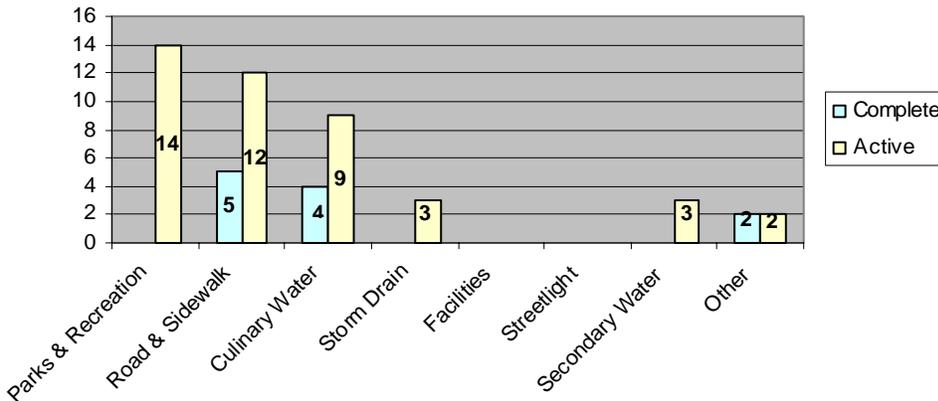
**Funding Uses - \$12,234,121**



**Sales Tax Bond Projects.** The City has also nearly completed spending a \$7,300,000 sales tax bond on several road-related projects. There are currently two projects that are still active of the fourteen projects funded by the bond. The largest project funded by the bond is Shields Lane / 1000 West Road Improvements, which includes just over \$1,100,000. That project is scheduled to be complete by the end of FY 2010-2011.

Below is a graph that shows the status of projects that are active and that have been completed during FY 2010-2011.

**Complete & Active Projects  
FY 2010-2011**



**10400 South Betterments.**

This project is nearing completion. It included 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.

**11400 South Betterments.**

This project includes the following work along 11400 South: installing a 12"

**Water Bond Projects.** The City has nearly completed spending a \$9,200,000 bond on several culinary water projects. Most of the bond was allocated to two large tank projects (approximately \$7,560,000). The remaining bond money was allocated to several water line projects. The only project remaining is Tank 2, located at 4100 West and 10200 South. It is scheduled to be complete by the end of FY 2010-2011.

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 approximately \$3,720,000.

# Capital Budget

## Capital Equipment List

FY 2011 - 2012

GENERAL FUND								
REPLACEMENT								
PRIORITY	POINTS	ID #	YEAR	MAKE	MODEL	MILEAGE/ HOURS	DEPARTMENT	COST
1	34	1106	1998	KABOTA	L4200	1600	PARKS DEPT.	\$23,000.00
2	30	5130	2005	DIXIE CHOPPER	MOWER XT330-60	1200	PARKS DEPT.	\$13,000.00
3	29	3123	2003	DEWEZE	HILL MOWER	1050	PARKS DEPT.	\$18,000.00
4	29	1111	2001	JOHN DEERE	GATOR	2350	PARKS DEPT.	\$12,000.00
5	29	6138	2006	DIXIE CHOPPER	MOWER XT330-60	1150	PARKS DEPT.	\$13,000.00
6	28	5675	2005	FORD	CROWN VICTORIA	95000	POLICE DEPT.	\$37,000.00
7	26	5676	2005	FORD	CROWN VICTORIA	90000	POLICE DEPT.	\$37,000.00
8	26	6139	2006	DIXIE CHOPPER	MOWER XT330-60	1050	PARKS DEPT.	\$13,000.00
9	25	3450	2002	FORD	F350	85000	STREETS DEPT.	\$45,000.00
10	25	6141	2006	DIXIE CHOPPER	MOWER XT330-60	900	PARKS DEPT.	\$13,000.00
11	24	5682	2005	FORD	CROWN VICTORIA	82000	POLICE DEPT.	\$37,000.00
							TOTAL	\$261,000.00
ADDITIONS								

TOTAL ADDITIONS \$0.00

TOTAL REPLACEMENT \$261,000.00

FIRE TRUCK LEASE PAYMENT \$100,319.05

HEAVY RESCUE LEASE PAYMENT \$71,572.10

TOTAL \$432,891.15

ENTERPRISE FUNDS								
WATER DEPARTMENT								
PRIORITY	POINTS	ID #	YEAR	MAKE	MODEL	MILEAGE/ HOURS	DEPARTMENT	COST
1	26	5470	2005	BOBCAT	322 MINI-EX	900	WATER DEPT.	\$55,000.00
2	24	5569	2005	FORD	F350	85000	WATER DEPT.	\$65,000.00
								\$120,000.00
ADDITIONS								

TOTAL ADDITIONS \$0.00

TOTAL REPLACEMENT \$120,000.00

TOTAL \$120,000.00

# Capital Budget

## Capital Project Priorities

FY 2011 - 2012

Priority	Project Name	Estimated Costs
<b>Road &amp; Sidewalks</b>		
1	11800 South Widening	\$ 205,572.00
2	11800 South Overlay	\$ 200,000.00
3	2700 West	\$ 164,000.00
4	Towne Center Drive	\$ 189,818.00
5	Mabey Lane	\$ 62,317.00
6	4800 West	\$ 12,000.00
<b>Total Road &amp; Sidewalks</b>		<b>\$ 833,707.00</b>
<b>Street Lighting</b>		
1	Redwood Road	\$ 39,600.00
2	1000 West	\$ 41,300.00
<b>Total Street Lighting</b>		<b>\$ 80,900.00</b>
<b>Storm Drain</b>		
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	98th-A Pipeline 2	\$ 786,286.00
5	98th-A Proposed Detention Basin	\$ 100,138.00
<b>Total Storm Drain</b>		<b>\$ 1,338,570.00</b>
<b>Culinary Water</b>		
1	Tank 1A - Vault Safety Improvements	\$ 50,000.00
<b>Total Culinary Water</b>		<b>\$ 50,000.00</b>
<b>Parks &amp; Recreation</b>		
1	Midas Ponds Improvements	\$ 200,000.00
2	Aunt Mame's Landscaping	\$ 400,000.00
3	Mystic Springs Nature Area	\$ 150,000.00
4	Bingham Creek Trail Development	\$ 500,000.00
5	Central Control	\$ 150,000.00
6	Jordan Ridge Park Detention Basin	\$ 25,000.00
7	Entry Park Feature	\$ 20,000.00
<b>Total Parks &amp; Recreation</b>		<b>\$ 1,445,000.00</b>
<b>Capital Facilities</b>		
1	Community Center Parking Lot Expansion	\$ 130,000.00
<b>Total Capital Facilities</b>		<b>\$ 130,000.00</b>
<b>Technology</b>		
1	Human Resource Software	\$ 200,000.00
<b>Total Technology</b>		<b>\$ 200,000.00</b>
<b>Fleet</b>		
1	Awning for Fuel Island	\$ 50,000.00
<b>Total Fleet</b>		<b>\$ 50,000.00</b>
<b>Total Capital Project Priorities</b>		<b>\$ 4,128,177.00</b>

# Fund Activities – Capital Project Funds

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

## Capital Projects

The Capital Projects fund authorizes and provides the basis of control expenditures for the acquisition of significant City assets and the construction of all capital infrastructures and facilities. Capital projects are developed each

year and have multiple funding sources (general, impact fee, bonds, grants, reimbursements). Capital project appropriations lapse at the end of the fiscal year just as the rest of the budget does; however, they are re-budgeted until the project is complete.

## Capital Equipment

The Capital Equipment fund authorizes and provides the basis of control expenditures for the acquisition of significant City assets. Capital Equipment expenditures consist of replacement and new purchases of fleet-related and large equipment that impact the operating budget.



City Park

# Capital Projects

Revenues	Actual Expenditures FY 09-10	Budget FY 10-11	Estimated Actual FY 10-11	Proposed Budget FY 11-12
<b>Revenues</b>				
Parks Impact Fees	\$1,410,472	\$0	\$813,181	\$0
Storm Drain Impact Fees	25,791	0	44,623	0
Road Impact Fees	639,967	0	532,916	0
Police Impact Fees	135,612	0	60,396	0
Fire Impact Fees	86,756	0	52,525	0
UDOT Reimbursement	117,729	0	0	0
Sale of Property	88,998	0	0	0
Other Grants	15,900	18,000	18,000	0
Investment Earnings	22,748	0	9,891	0
Other Miscellaneous	792,430	105,040	105,040	0
Sales Tax Bond	4,067,696	0	0	0
Bond Draws	3,800	0	0	0
<b>Total Revenues</b>	<b>7,407,899</b>	<b>123,040</b>	<b>1,636,572</b>	<b>0</b>
<b>Transfer From Other Funds</b>				
Transfer from General Fund	474,309	1,000,000	1,000,000	801,730
Transfer from Street Lighting	0	61,347	61,347	0
Transfer from Water Operations	0	0	0	0
Transfer from Water CIP	0	0	0	0
General CIP and Impact Fee Reserves	0	4,133,748	1,508,132	321,112
<b>Total Trans From Other Funds</b>	<b>474,309</b>	<b>5,195,095</b>	<b>2,569,479</b>	<b>1,122,842</b>
<b>Total Revenues and Transfers</b>	<b>7,882,208</b>	<b>5,318,135</b>	<b>4,206,051</b>	<b>1,122,842</b>
<b>Project Expenditures (By Funding Source)</b>				
General Projects	2,040,605	1,799,771	959,110	540,267
Parks Projects	764,400	779,269	629,881	0
Road Projects	959,272	195,345	168,802	0
Storm Drain Projects	235,094	256,358	161,857	0
Public Safety Projects	232,081	3,161	2,170	0
08 Sales Tax Bond Projects	2,875,968	1,343,732	1,343,732	0
<b>Total Project Expenditures</b>	<b>7,107,420</b>	<b>4,377,636</b>	<b>3,265,552</b>	<b>540,267</b>
<b>Transfers Out</b>				
Transfer to Historic Preservation Fund	10,000	0	0	0
Transfer to General Debt Service Fund	561,150	349,499	349,499	321,112
Transfer to Cap Equipment	0	591,000	591,000	261,463
Transfer to Fitness Center	0	0	0	0
Contribution to Fund Balance	203,638	0	0	0
<b>Total Transfers Out</b>	<b>774,788</b>	<b>940,499</b>	<b>940,499</b>	<b>582,575</b>
<b>Total Expenditures</b>	<b>7,882,208</b>	<b>5,318,135</b>	<b>4,206,051</b>	<b>1,122,842</b>

## Notes to Capital Projects Fund

**Capital Expenditures** - Specific project list and fleet list located on their respective pages within the budget.

# Capital Equipment

Revenues	Actual Expenditures FY 09-10	Budget FY 10-11	Estimated Actual FY 10-11	Proposed Budget FY 11-12
<b>Revenues</b>				
Investment Earnings	\$1,153	\$0	\$600	\$0
Donation	50,298	0	0	0
Capital Lease Proceeds	0	0	0	0
Other Miscellaneous	0	0	0	0
Sale of Property	86,240	0	0	0
<b>Total Revenues</b>	<b>137,691</b>	<b>0</b>	<b>600</b>	<b>0</b>
<b>Transfer From Other Funds</b>				
Transfer from General Fund	420,125	375,017	375,017	261,463
Transfer from RDA	0	0	0	0
Transfer from Storm Drain	0	0	0	0
Transfer from CIP General	0	0	0	0
Transfer from Cap Equipment	0	0	0	168,320
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				
Use of Fund Balance	63,435	124,375	123,775	0
<b>Total Trans From Other Funds</b>	<b>483,560</b>	<b>499,392</b>	<b>498,792</b>	<b>429,783</b>
<b>Total Revenues and Transfers</b>	<b>621,251</b>	<b>499,392</b>	<b>499,392</b>	<b>429,783</b>
<b>Operating Expenditures</b>				
<b>Project Expenditures</b>				
Computer Software & Equipment	19,337	60,000	60,000	0
Culinary Water Equipment	0	0	0	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	189,477	0	0	0
Municipal Services Equipment	0	0	0	0
Fleet Equipment	244,045	271,000	271,000	261,463
<b>Total Project Expenditures</b>	<b>452,859</b>	<b>331,000</b>	<b>331,000</b>	<b>261,463</b>
<b>Transfers Out</b>				
Transfer to General Debt Service Fund	168,392	168,392	168,392	168,320
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	0	0	0	0
Transfer to Water Cap Equipment	0	0	0	0
Contribution to Fund Balance	0	0	0	0
<b>Total Transfers Out</b>	<b>168,392</b>	<b>168,392</b>	<b>168,392</b>	<b>168,320</b>
<b>Total Expenditures</b>	<b>621,251</b>	<b>499,392</b>	<b>499,392</b>	<b>429,783</b>

## Notes to Capital Equipment Fund

**Capital Equipment Expenditures** - All expenditures for fleet lease payments and fleet replacement.

# Fleet Equipment

Revenues	Actual Expenditures FY 09-10	Budget FY 10-11	Estimated Actual FY 10-11	Proposed Budget FY 11-12
<b>Funding Source</b>				
Water Revenues	\$42,000	\$200,000	\$200,000	\$120,000
Storm Drain Revenues	0	0	0	0
Sanitation Revenues	0	0	0	0
Transfer from General Fund	315,017	315,017	315,017	261,463
Use of Capital Equipment Reserves	0	0	0	0
Use of Capital Equipment Reserves (Fleet Replacement Plan)	45,972	124,375	124,375	168,320
<b>Total Trans From Other Funds</b>	<b>402,989</b>	<b>639,392</b>	<b>639,392</b>	<b>549,783</b>
<b>Total Revenues and Transfers</b>	<b>402,989</b>	<b>639,392</b>	<b>639,392</b>	<b>549,783</b>
<b>Fleet Expenditures</b>				
General Fund	192,597	271,000	271,000	261,463
Lease Payments	168,392	168,392	168,392	168,320
Water Fund	42,000	200,000	200,000	120,000
Storm Drain Fund	0	0	0	0
Sanitation	0	0	0	0
<b>Total Fleet Expenditures</b>	<b>402,989</b>	<b>639,392</b>	<b>639,392</b>	<b>549,783</b>
<b>Total Transfers Out</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>	<b>402,989</b>	<b>639,392</b>	<b>639,392</b>	<b>549,783</b>

## Notes to Fleet Equipment Fund

This worksheet is a summary of fleet purchases for FY11-12. The amounts on this worksheet summarize fleet-related expenditures from other worksheets of the FY11-12 annual budget.

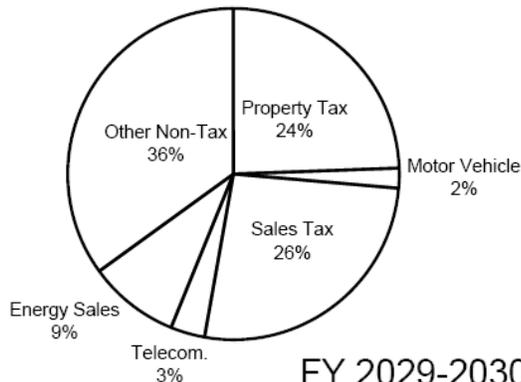
# 20 Year Financial Plan Summary

In an effort to examine the future financial health of South Jordan City, staff has created a fiscal model to project revenues and expenditures for 20 years. By looking to the future, appropriate foundations can be laid now to ensure financial security in the generations to come.

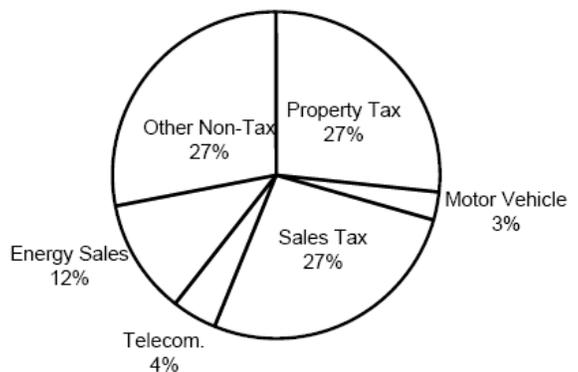
Both revenues and expenditures were analyzed to make them as realistic as possible. The final results of the model not only represent the expenditure increases required to provide services in a growing city, but also reflect conservative spending of revenues that can be collected.

Strong emphasis is placed on maintaining a diverse and proportional mix of revenue sources. By keeping such a mix (as seen in the graphs to the right), the city can be better protected from unexpected changes. This not only helps keep revenues stable, but aids the city in obtaining favorable bond ratings and lower interest rates when money needs to be borrowed for capital projects.

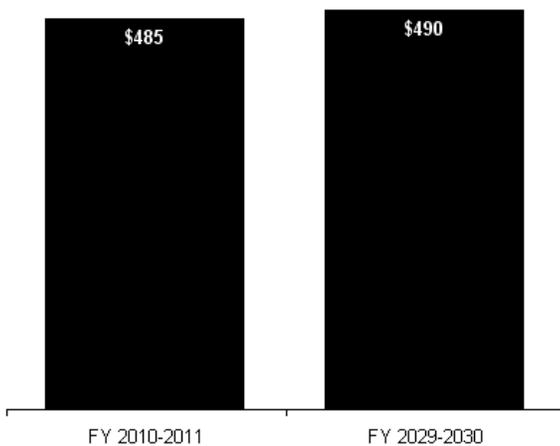
FY 2010-2011



FY 2029-2030



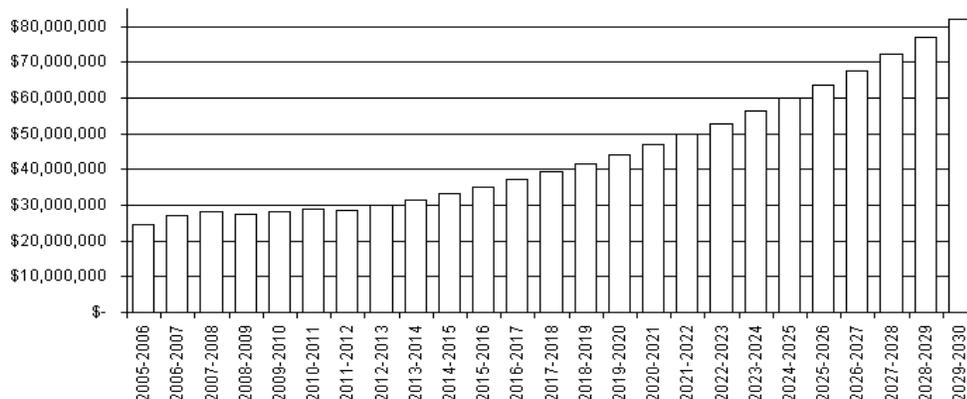
General Fund Spending Per Capita (Inflation Adjusted)



Care is also taken to ensure that per capita spending remains at a reasonable rate as the city grows. The chart to the left illustrates that although the budget is expected to grow over the next 20 years, the relative dollar amount spent per citizen for the city to provide services will remain essentially the same.

Overall, South Jordan City is on track to have a healthy and stable financial future. The city is working hard to provide financial management that its citizens can be proud of.

Projected General Fund Budget



# Strategic Planning

## Introduction

In September 2010 the City of South Jordan's Leadership Council embarked on a concerted effort to craft a comprehensive strategic plan. The following outlines the various exercises which were undertaken to establish the groundwork for the strategic plan.

- Extensive review of the most recent City Council Visioning Meeting Minutes
- Extensive review of the most recent Leadership Council Strategic Planning Minutes
- Completion of an Environmental Scan by the Leadership Council to determine a general strategic vision for the City of South Jordan

- Completion of an Oversight Questionnaire by each member of the Leadership Council to determine how well current services were being provided
- An overview of current performance measures from each City department

At the conclusion of these exercises and after a great deal of discussion the following Strategic Plan Vision Statement was established along with five Strategic Priorities.

## Vision Statement

South Jordan will be the "model" city.

## Strategic Priorities fiscal year 2011-2012

Sustainable Quality Levels of Service

Financial Stability & Sustainability

Quality Driven, Engaged Workforce

Superior Community Partnerships

Vibrant & Innovative Growth

Each Strategic Priority was then defined and directional statements were established to provide more specific direction for the Strategic Plan as listed as follows:

# Strategic Planning

## *Sustainable Quality Levels of Service*

Determine and maintain affordable, quality levels of service with a focus on environmental and fiscal sustainability, economy, and aesthetics.

### **Directional Statements**

Keep informed as to the latest practices available and inaugurate such new practices within the parameters of city ordinances, resolutions, policies and regulations in the most efficient and effective manner possible. (South Jordan Municipal Code §2.08.020 L)

Coordinate effective and efficient implementation of city service levels in accordance with established ordinances, resolutions, rules, regulations, and directives. (South Jordan Municipal Code §2.28.020 A.3)

Provide for the health, safety, and welfare of the current and future inhabitants of the city. (South Jordan Municipal Code §2.28.020 A.8)

Provide appropriate care and maintenance for all real and personal property of the City including equipment, buildings, and parks. (South Jordan Municipal Code §2.28.020 A.14)

Monitor community facilities & infrastructure to ensure implementation of selected goals and policies of the General Plan. (South Jordan 2010 General Plan, Goal CF-2)

## *Financial Stability & Sustainability*

Continue a strong fiscal and financially sustainable course through focused economic growth, development of a stable tax base, and strategic long-term financial planning.

### **Directional Statements**

Strengthen the financial stability of the City through implementation of financial policies as outlined in the City's Key Management Practices. (City of South Jordan FY 2010-2011 Adopted Budget, page 17)

Create financial sustainability through long-term financial planning. (City of South Jordan 20-Year Financial Model)

Ensure the Capital Fleet & Facilities Plan is an accurate and balanced portrayal of the City's infrastructure goals and needs. (South Jordan 2010 General Plan, Goal CF-1)

Ensure all fees collected by the City are established in accordance with applicable ordinances, resolutions, rules, regulations, and directives. (City of South Jordan FY 2010-2011 Adopted Budget)

## *Quality Driven, Engaged Workforce*

Continue to develop a quality driven, engaged workforce with a focus on retention and leadership development.

### **Directional Statements**

Establish and maintain effective working relationships with employees at all levels of the organization. (South Jordan Municipal Code §2.28.020 A.2)

Be responsible for the full and effective use of city personnel by establishing overall department objectives, priorities and standards consistent with the goals and objectives of the governing body. (South Jordan Municipal Code §2.28.020 A.3)

Continue to attract and retain quality employees by offering competitive salaries and benefits. (SJC Employee Handbook Section 3-01(2); City of South Jordan Key Management Practices)

"Build a Team of Big Thinkers" (South Jordan City Service Values)

## *Superior Community Partnerships*

Continue to develop and facilitate superior partnerships through education, cooperation, and collaboration.

## Directional Statements

Establish and maintain effective relationships with the governing body, citizen committees, special interest groups, press, contractors, public vendors, and representatives from other city, county, special district, state and federal agencies. (South Jordan Municipal Code §2.28.020 A.2)

“To astonish the customer, not just to satisfy the customer.” (South Jordan City Service Values)

Develop a positive business atmosphere that fosters economic development for the benefit of City residents and businesses. (South Jordan 2010 General Plan, Goal ED-1)

Improve ‘Community Identity’ and ‘Sense of Place’ in the eyes of City residents, visitors, and outsiders. (South Jordan 2010 General Plan, Goal CIUD-1)

Enhance and maximize partnership opportunities with other public and private organizations such as the Jordan School District, Salt Lake County, and other local and regional businesses. (Parks Master Plan Action Theme 7)

Facilitate quality, coordinated planning and development processes with respect to Kennecott Land Company. (Master development Agreement for the Kennecott Master Subdivision #1 Project)

## *Vibrant & Innovative Growth*

Continue to encourage well-planned growth throughout the City as outlined in the General Plan with the ability to adapt to changing demographics.

## Directional Statements

Coordinate annexations with surrounding communities and strive to develop a consensus on annexation issues with applicable communities before finalizing any annexation. (R2007-033)

Expand South Jordan’s economic base with new retail commercial businesses and high quality clean industry. (South Jordan 2010 General Plan, Goal ED-2)

Plan for adequate land within the City for shopping and employment locations which will encourage regional shopping and employment centers in South Jordan,

conveniently serve current and future local needs, provide employment opportunities and contribute to the City’s tax base. (South Jordan 2010 General Plan, Goal ED-3)

Develop and maintain a pattern of residential land uses that provides for a variety of densities and types yet maintains the high standards of existing development. (South Jordan 2010 General Plan, Goal LU-2)

Implement a balanced multi-modal approach to transportation and mobility that considers mass transit, bicycles, pedestrians, and other alternative transportation modes to the automobile. (South Jordan 2010 General Plan, Goal T-6)

Create an integrated City-wide effort to identify and carry out sustainable development practices. (South Jordan 2010 General Plan, Goal E-1)

Develop public park lands and facilities to meet the recreational and open space needs of current and future residents of South Jordan along with a trail system that provides a viable means of transportation and recreation. (South Jordan 2010 General Plan, Goal PR-1 & PR-4)

Partner with Kennecott Land Company and Parent Company Rio Tinto to ensure their property is developed in accordance with the Master Development Agreement, Entitlement Approvals, as well as all of the City’s laws, including but not limited to, the provisions of the City’s General Plan, the Planned Community Zoning Ordinance and any permits issued by the City pursuant to the applicable City ordinances. (Recital F of the Master development Agreement for the Kennecott Master Subdivision #1 Project)

# Strategic Planning

Once the Strategic Priorities were established and defined, strategic plan goals were set for each priority area to be completed during the next fiscal year. Goal progress reports will be completed quarterly and the plan will be reviewed and updated on a semi-annual basis.

A long-term strategic plan component will be added during the next fiscal year which will determine strategic goals and needs for the next twenty years.

## Sustainable Quality Levels of Service:

### Strategic Plan Goals FY 2011-2012

---

Complete a comprehensive review of established ordinances, resolutions, rules, regulations, and directives with regard to city service levels.

---

Review appropriate components of the General Plan to determine effective implementation of selected goals and policies with regard to community facilities and infrastructure.

---

Review NSON Citizen Survey and create a comprehensive list of follow-up questions to determine the actual priorities and needs of South Jordan citizens.

---

Establish & conduct meetings with appropriate focus groups to answer questions to determine actual priorities and needs of South Jordan citizens with regard to NSON Citizen Survey.

---

Develop a systematic process to evaluate City services in a comprehensive manner.

---

Review technology (hardware & software) to ensure most efficient use.

---

Review City Core Services (list as determined at Strategic Planning) to determine if the service needs to be continued, reduced, or eliminated.

---

Review Inter City Core Departments (list as determined at Strategic Planning) to determine if modifications are needed.

---

## Financial Stability & Sustainability:

### Strategic Plan Goals FY 2011-2012

---

Review & Update "Key Management Practices" to determine that appropriate financial goals and policies are represented.

---

Review & Update the 5-Year Capital Facilities Plan including CIP Project Policies & Procedures.

---

Review the City fee structure to ensure all fees collected are in accordance with applicable ordinances, etc.

---

Update the 20-Year Financial Model with a focus on reality of needs and long-term financial sustainability.

---

## Quality Driven, Engaged Workforce:

### **Strategic Plan Goals FY 2011-2012**

---

Review all parameters for Step/Grade Plan and determine feasible implementation process.

---

Create a comprehensive city wide “Leadership Development Plan.”

---

Create a comprehensive city wide “Employee Communication Plan.”

---

Review and update the parameters, expectations, etc. of the City’s “Salary Market Survey” process.

---

Develop ongoing program whereby City Employees are “Ambassadors”.

---

## Superior Community Partnerships:

### **Strategic Plan Goals FY 2011-2012**

---

Establish & Implement a “Social Media” Plan.

---

Implementation of Water Committee Recommendations Plan.

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Implementation of Collector Street Fence Committee.

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## Vibrant & Innovative Growth:

### **Strategic Plan Goals FY 2011-2012**

---

Update City Master Transportation Plan.

---

Finalize “City Economic Strategic Plan” & Develop an Implementation Plan to include how to market and promote the City as well as the use of incentives.

---

Update Zoning Ordinances in consideration of updated General Plan.

---

Aggressively pursue transit options with UTA, WFRC, and other agencies as appropriate to ensure long-term transit viability.

---

Investigate all available options with regard to the expansion of the Riverpark Business Park.

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# Fee Schedule Changes

DESCRIPTION	Current FY 2010-2011	Proposed Changes FY 2011-2012
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## Ambulance Fees

Base Rate	See Fire Department Fees under Emergency Services	
Mileage Rate	See Fire Department Fees under Emergency Services	
Medical Supplies	See Fire Department Fees under Emergency Services	

## Building Permit Fees

Any person who commences any work on a building, structure, electrical, gas, mechanical, or plumbing system before obtaining the necessary permits shall be subject to a double permit fee.		
Total Valuation:		
\$1.00 to \$500.00	\$28.43	
\$501.00 to \$2,000.00	\$28.43 for the first \$500.00 plus \$3.70 for each additional \$100.00, or fraction thereof, to and including \$2,000.00	
\$2,001.00 to \$25,000.00	\$83.93 for the first \$2,000.00 plus \$16.94 for each additional \$1,000.00, or fraction thereof, to and including \$25,000.00	
\$25,001.00 to \$50,000.00	\$473.53 for the first \$25,000.00 plus \$12.22 for each additional \$1,000.00, or fraction thereof, to and including \$50,000.00	
\$50,001.00 to \$100,000.00	\$779.05 for the first \$50,000.00 plus \$8.47 for each additional \$1,000.00, or fraction thereof, to and including \$100,000.00	
\$100,001.00 to \$500,000.00	\$1,202.55 for the first \$100,000.00 plus \$6.77 for each additional \$1,000.00, or fraction thereof, to and including \$500,000.00	
\$500,001.00 to \$1,000,000.00	\$3,910.55 for the first \$500,000.00 plus \$5.74 for each additional \$1,000.00, or fraction thereof, to and including \$1,000,000.00	
\$1,000,001.00 and up	\$6,780.55 for the first \$1,000,000.00 plus \$4.41 for each additional \$1,000.00, or fraction thereof	
In addition to the above the following fees will be charged:		
Inspections outside of normal business hours	\$54.00 per hour (minimum charge - 2 hours)	
Reinspection fees assessed under provisions of Sec. 305.8	\$54.00 per hour	
Inspections for which no fee is specifically indicated	\$54.00 per hour (minimum charge - 1/2 hour)	
Additional plan review required by changes, additions, or revisions	\$54.00 per hour (minimum charge - 1/2 hour)	
For use of outside consultants for plan checking and inspections	Actual costs	
Accessibility & Energy Review Fee	\$25	
Off Site Cleaning Fee	\$78	

## Business License Fees

Home Occupation	\$47	
Commercial Rate:		
1 to 10 people	\$81 plus \$3.20 f/t \$1.60 p/t	
11 to 50 people	\$107 plus \$3.20 f/t \$1.60 p/t	
51 to 250 people	\$160 plus \$3.20 f/t \$1.60 p/t	
251 to 500 people	\$266 plus \$1.06 f/t	
501 + people	\$319 plus \$1.06 f/t	
Commercial Day Care & Preschools	Commercial Rate	
Sexually Oriented Business	\$1,364	
Pawn Shop	\$452	
Amusement Arcades	\$1,364	
Lounges & Private Clubs	\$293 plus alcoholic beverage license	
Temporary (6 months)	\$123 plus \$250 cleaning deposit	
Kennel	Commercial Rate	
Massage Therapy	Commercial Rate	
Solicitors, Mobile Sales & Vending Machines (30 days)	\$67	
Delinquent Fees (31 days after payment due date)	one half of total fee	
Operating without a License fee	\$213 plus annual fee	
Scrap Metal Processor	Commercial Rate	
Closing Sale	Commercial Rate	
Theater	Commercial Rate	
Waste disposal	Commercial Rate	
Employment Agency	Commercial Rate	
Damaged Goods	Commercial Rate	
Private Association	Commercial Rate	
Towing Service	Commercial Rate	
Locksmith	Commercial Rate	
Touring Service	Commercial Rate	
Escort Service	Commercial Rate	
Burglar Alarm Business	Commercial Rate	
Burglar Alarm Business Employee (Located - outside city)	Commercial Rate	
Beer Retailer License	\$309	
On-Premise Beer Retailer License	\$464	
Restaurant Liquor License	\$618	
Limited Restaurant License	\$335	
Alcoholic Beverage On-premise Banquet and Catering	\$309	
Club Liquor License	\$618	
Temporary Special Event Beer Permit	\$216	
Alcoholic Beverage Single Event Permit	\$216	
Alcoholic Beverage Special Use	\$216	
Mass Gathering (Attendance: 4,001-8,000)	\$531	Delete
Mass Gathering (Attendance: 8,001-16,000)	\$1,061	Delete
Mass Gathering (Attendance: 16,001-25,000)	\$1,327	Delete
Mass Gathering (Attendance: 25,001 & greater)	\$1,592	Delete
Semi - Nude Entertainment Bus.	\$2,122	
Adult Business	\$2,122	

DESCRIPTION	Current FY 2010-2011	Proposed Changes FY 2011-2012
Semi - Nude Dancing Agency	\$2,122	
Out - Call Business	\$2,122	
Special Event Fee		\$100
Duplicate License Fee	\$15	
Name Change Fee	\$20	

#### Collection Fees

Standard Collection (In-State)	30% of amount owed	
Legal (In-State)	30% of amount owed	
Standard Collection (Out-of-State)	50% of amount owed	
Legal (Out-of-State)	50% of amount owed	
Returned Check Fee	\$20	
Returned EFT/ACH Fee	\$20 per returned transaction	

#### Community Development

Concept Plan (sub., condo, site plan)	\$255	
Preliminary Subdivision	\$655 plus \$46/lot	
Final Subdivision	\$655 plus \$46/lot	
Amended Subdivision	\$655 plus \$46/lot	
Site Plan (including conditional use permit)	\$825 plus \$65/acre	
Minor Site Plan Amendment	\$133	
Small Residential Development	\$239	
Conditional Use Permit	\$262	
Land Use Amendment	\$687 plus \$15 per additional sign	
Zone Charge	\$687 plus \$15 per additional sign	
Zone Text Amendment	\$825	
Zone Charge to P-C	\$21 per acre	
Annexation (including land use and rezoning)	\$687	
Sign Permit	\$67	
Master Sign Design Guidelines Review	\$262	
Pylon Sign Exception Review	\$262	
Appeal to Planning Commission	\$262	
Appeal to City Council (Title 11)	\$360	
Appeal to Board of Adjustment (Title 12)	\$262	
Bond Landscaping Fee	\$53	
Off Premise Development Sign Permit Fee	\$60	
Impounded Sign release Fee	\$27	
Nonconforming Use/Lot Review Fee	\$35	
Wind Energy Conversion Systems PC Zone		\$67
Residential Chicken Permit		\$67
Banner Permit	\$24 permit needed	
Time Extension Fee	Half of application type base fee	
Lot Line Adjustment Fee	\$25	
Open House Directional Sign Fee	\$1 per sign	
Zoning Compliance Letter	\$77	

#### Court Fees

Traffic School	\$50	As per Admin. Office of Court
Small Claims Counter Affidavit \$2,000 or Less	\$50	As per Admin. Office of Court
Small Claims Counter Affidavit > \$2,000 to \$7500	\$70	As per Admin. Office of Court
Small Claims Counter Affidavit > \$7500 to \$10,000	\$120	As per Admin. Office of Court
Small Claims Fees 2,000 or Less	\$60	As per Admin. Office of Court
Small Claims Fees > \$2,000 to \$7,500	\$100	As per Admin. Office of Court
Small Claims Fees > \$7500 to \$10,000	\$185	As per Admin. Office of Court
Small Claims Appeal	\$225	As per Admin. Office of Court
Garnishment Filing Fee	\$50	As per Admin. Office of Court
Expungement	\$65	As per Admin. Office of Court
Certified Copy (per document)	\$4	plus \$.50 per page. As per Admin. Office of Court
Record Fees		CJA Rule 4-202.08
Paper	\$0.25	per image
Mailing		Actual cost
Fax	\$5	for 10 pages or less. Add'l pages are \$0.50 per page
Personnel Time		First 15 min. free
Clerical Assistant	\$15	per hour

#### Engineering Department

Engineering Review Fees		
Commercial Fees	\$1,126	plus 1% of bond amount
Industrial Fees	\$1,126	plus 1% of bond amount
Residential Single Family	\$1,126	plus \$274 per lot
Residential Multiple Family	\$1,126	plus 1% of bond amount
Overtime Inspector fee	\$61.17	per hour
Overtime Truck Fee	\$53	per day
Street Sweeping Fee (Contractor failure to clean up)	\$530	plus personnel & equipment costs
Black & White Plat Copy 24"x36"	See GRAMA Fees	
Color City Maps 24"x48"	See GRAMA Fees	
Encroachment Permit Fee (Drive Approaches with Building Permits)	\$160 plus	\$5.00 Technology Fee
Encroachment Permit Fee for Temporary Uses		\$160 plus \$5.00 Technology Fee

# Fee Schedule Changes

DESCRIPTION	Current FY 2010-2011	Proposed Changes FY 2011-2012
Encroachment Permit Fee	\$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 Technol	
Re-Issuance of Encroachment Permit Fee		\$129
Land Disturbance Permit (Associated with Development)	\$52	Delete
Land Disturbance Permit (Not Associated with Development)	\$300	Delete
Land Disturbance Permit		\$300 plus \$5.00 Technology Fee
Re-Issuance of Land Disturbance Permit		\$150
Cold Weather Paving Application Fee		\$200

## Executive Department

Notary	\$3.00	
Records Request	See GRAMA Fees	
Copy Charge per page	See GRAMA Fees	
Gramma Request	See GRAMA Fees	
Gramma Request	See GRAMA Fees	

## Facility Rental Fees

Community Center		
Security Deposit	Resident	\$120 Refundable if no damage and nothing missing
	Non-resident	\$160 Refundable if no damage and nothing missing
All Meeting Rooms/Open Seating Area		
Resident		
Weekdays 8am-5pm (min 2 hrs)		\$25 per hour, limited availability
Weekdays after 5pm (min 2 hrs)		\$45 per hour
Saturdays (min 2 hrs)		\$45 per hour
Non-resident		
Weekdays 8am-5pm (min 2 hrs)		\$45 per hour, limited availability
Weekdays after 5pm (min 2 hrs)		\$65 per hour
Saturdays (min 2 hrs)		\$65 per hour
Auditorium		
Resident		
Weekdays 8am-5pm (min 2 hrs)		\$75 per hour, limited availability
Weekdays after 5pm (min 2 hrs)		\$95 per hour
Saturdays (min 2 hrs)		\$95 per hour
Non-resident		
Weekdays 8am-5pm (min 2 hrs)		\$110 per hour, limited availability
Weekdays after 5pm (min 2 hrs)		\$130 per hour
Saturdays (min 2 hrs)		\$130 per hour
Kitchen	Available upon request with meeting room & auditorium rental	
Gale Center		
Security Deposit	\$120	Refundable if no damage and nothing missing
Auditorium (hourly)		
Weekdays 8am-5pm	\$25	per hour
Weekdays after 5pm	\$45	per hour
Saturdays	\$45	per hour

## False Alarm Fees

False Alarms	\$54	per occurrence over 3 in any 12 month
1st Time	\$22	
2nd Time	\$32	
Thereafter	\$54	
False Alarm Late Fee	\$11	minimum or 18% Annual Interest Rate
Failure to Respond Fee	\$54	
Alarm User Permit Fee	\$12	One Time Fee

## Finance Fees

Annual Report	\$20	
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## Fire Department Fees

Fire Inspection/Permit Fees		
Annual Life Safety Inspection	\$50	Initial inspection included with license fee For each re-inspection after the 2nd Per ICC/SJC Valuation Fee Schedule
Commercial Sprinkler Plan Review/System Inspection	\$135	For each re-inspection after the 2nd
Residential Sprinkler Plan Review/System Inspection	\$50	For each re-inspection after the 2nd
Underground Flammable/Combustible Liquid Storage Tank &/or Line Installation	\$350	per site
Underground Flammable/Combustible Liquid Storage Tank &/or Line Removal	\$300	per site
Above Ground Flammable/Combustible Liquid Storage Tank Installation	\$125	per site
Tent/Canopy/Air Supported Structure	\$50	1st tent/canopy - \$10 for each additional tent
Public Fireworks Display	\$60	per display
Medical Gas Test	\$50	
Hydrant Flow Test	\$50	per request

DESCRIPTION		Current FY 2010-2011	Proposed Changes FY 2011-2012
<b>Emergency Services - Ambulance</b>			
Non-Transport, No Care Provided		No Charge	
Non-Transport, Care Provided	\$25 or less in Supplies	No Charge	
	> \$25 in Supplies	Supply Charge Only (applies to consumable supplies only)	
Ambulance Transport	Basic	Maximum allowed by BEMS plus appropriate surcharges	
	Intermediate	Maximum allowed by BEMS plus appropriate surcharges	
	ALS	Maximum allowed by BEMS plus appropriate surcharges	
	Interfacility Transfer	Maximum allowed by BEMS plus appropriate surcharges	
Ambulance Transport - Mileage		Maximum allowed by BEMS	
Consumable Medical Supplies	Item cost of up to \$30	300% mark-up	
	Item cost of \$31 - \$60	200% mark-up	
	Item cost of \$61 - \$90	150% mark-up	
	Item cost of >\$90	50% mark-up	
<b>Emergency Services- Cost Recovery/Standby</b>			
Apparatus: All			Maximum allowed by FEMA Schedule of Equipment Rates plus appropriate surcharges (personnel, equipment, and/or consumables)
Equipment: Fire Suppression, Rescue, and Hazardous Materials			Maximum allowed by FEMA Schedule of Equipment Rates plus appropriate surcharges (personnel, equipment, and/or consumables)
Consumables: Fire Suppression, Rescue, Haz-Mat, and Administrative			Actual cost of supplies plus appropriate surcharges (personnel, apparatus, and/or equipment)
Personnel: All positions at Grade 18 or less			\$35 per person per hour
Personnel: All positions greater than Grade 18			\$55 per person per hour
Vehicle/Machinery Extrication		\$225	Delete
Absorbent (oil, fuel, antifreeze, etc)		300% mark-up	Delete
Hazardous Materials, Technical Rescue & Fire Response		In accordance with the SJC cost recovery ordinance	Delete
<b>Standby Services</b>			
Ambulance	\$140	per unit per hour (includes apparatus & personnel only)	Delete
Fire Engine	\$225	per unit per hour (includes apparatus & personnel only)	Delete
Haz-Mat Unit	\$285	per unit per hour (includes apparatus & personnel only)	Delete
Technical Rescue Unit	\$285	per unit per hour (includes apparatus & personnel only)	Delete
Wildland Unit	\$140	per unit per hour (includes apparatus & personnel only)	Delete
Command Staff	\$80	per person per hour (includes apparatus & personnel only)	Delete
EMT's/Paramedics only with no apparatus		\$35 per person per hour	Delete
<b>Community Education</b>			
Community Education at Community Center	Resident	Fees vary to cover costs	Delete
	Non-resident	preference given to SJ residents	Delete
CPR/AED	Resident	\$0 No Charge	Free
	Non-resident	\$50 preference given to SJ residents	
C.E.R.T.	Resident	Cost of supplies only	Actual cost of supplies only
	Non-resident	\$85 preference given to SJ residents	
First Aid Training	Resident	Cost of supplies only	Actual cost of supplies only
	Non-resident	\$50 preference given to SJ residents	
Disaster Preparedness Training	Resident	\$0 No Charge	Free
	Non-resident	\$50 preference given to SJ residents	
Meeting room rental - Fire Station 62		\$25 per hour	Delete
<b>Other</b>			
Flu Vaccination			\$25
Fire Applicant Test			Actual cost of validated written exam (not to exceed \$15)

**GIS Fees**

Zoning and Land Use Maps	Full Color 8.5 x 11	\$2.50	or \$1.00 for black and white copies	
	Full Color 11 x 17	\$5	or \$1.00 for black and white copies	
	Full Color 36 x 15	\$15	or \$5.00 for black and white copies	
	Full Color 42 x 16	\$20	or \$5.00 for black and white copies	
	Full Color 36 x 24	\$24	or \$5.00 for black and white copies	
	Full Color 54 x 18	\$27	or \$5.00 for black and white copies	
	Full Color 62 x 24	\$40	or \$5.00 for black and white copies	
	Full Color 96 x 36	\$96	or \$5.00 for black and white copies	

**GRAMA Fees**

Photocopy or print out of regular size record	\$0.50	Per page for records smaller than 11" X 17"	
Black and white photocopy or print out of oversized record	\$7	Per page for records larger than 11" X 17"	
Color photocopy or print out of oversized record	\$12	Per page for records larger than 11" X 17"	
Electronic records, per DVD	\$4		
Electronic records, per CD	\$2		
Video records, per tape	\$5		
Audio records, per tape	\$2		
Fax request (long distance within US) per fax number	\$2		
Fax request (long distance outside US) per fax number	\$5		
Mail request (address within US) per address	\$2		
Mail request (address outside US) per address	\$5		
Research or services fee:		as provided by Utah Code 63-2-203	
Extended research or services fee:		as provided by Utah Code 63-2-203	

# Fee Schedule Changes

DESCRIPTION		Current FY 2010-2011	Proposed Changes FY 2011-2012
<b>Parks &amp; Recreation Fees</b>			
Pavilion		\$50 No Cleaning Deposit	
		\$75 No Cleaning Deposit	
Horse Arena		No charge for use. Grandfather in existing groups, otherwise charge \$20/hr power/water. Must have liability insurance in the amount of \$500,000 with South Jordan City as additional insured.	No charge for use. Grandfather in existing groups, otherwise charge \$20/hr power/water. Must have liability insurance in the amount of \$2 million with South Jordan City as additional insured.
<b>Athletic Field Use - Non Recreational Play Only (Recreational Teams per Negotiated Contract)</b>			
<b>Youth/Adult Sports (BALLFIELDS)</b>			
Field Rental without Prep	Residential	\$50 per field per day	
	Non-resident	\$75 per field per day	
Ballfield Field Rental with Prep	Residential	\$75 per field per day	
	Non-resident	\$100 per field per day	
Field Lighting	Residential	\$25 per hour per field	
	Non-resident	\$30 per hour per field	
Deposits			
For Ball Season		\$300 Per ball season	Delete
<b>Football and Soccer</b>			
Field Rental	Residential	\$50 per field per day	
	Non-resident	\$75 per field per day	
Field Rental with Prep	Residential	\$75 per field per day	
	Non-resident	\$100 per field per day	
<b>Concession Facility</b>			
Concession Facility Rental		\$300 per season (fee not deposit)	\$500 per season (fee not deposit)
<b>Ice Skating Rink</b>			
Ice Skate Rentals		\$1.00 per pair	\$2.00 per pair
<b>Mulligans Golf &amp; Games</b>			
Miniature Golf			
Adult (before 5:00 pm)		\$5.50	
Adult (after 5:00 pm)		\$6.50	
Children (11 & under, before 5:00 pm)		\$4.50	
Children (11 & under, after 5:00 pm)		\$5.50	
Rerounds (same course)		\$3.00	
Group		15% off	Must have at least 15 people.
Batting Cages			
One token (25 pitches)		\$2	
Bat pass (15 tokens)		\$26	
Bat Rental		\$1	
Greens			
The Ridge (9 holes)		\$9	
The Meadows (9 holes)		\$7.50	
Golf Cart (9 holes)		\$9.50	
Pull Carts		\$2	
Seniors (60 & over) and Juniors (11 and under)		\$0.50	discounted prices
Rental Clubs		\$8	9 holes
Range			
Large Bucket (120 balls)		\$9	
Medium Bucket (80 balls)		\$7.50	
Small Bucket (40 balls)		\$5.50	
Golf Instruction			contract agreement
Season Pass		\$750	per year
<b>Recreation Center</b>			
Resident Membership Rates (Annual)	Adult (18+ years)	\$220	3 months - \$90
	Senior (60+)	\$120	3 months - \$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
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
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 Senior or Youth
<b>Fitness Classes</b>			
10 - Pass Card	Resident	\$40	
	Non-resident	\$40	
	Senior/Youth	\$40	Senior & Youth will have 15 punches

DESCRIPTION	Current FY 2010-2011	Proposed Changes FY 2011-2012
Basketball Court Rental	\$65 Per Hour	
Turf Room Rental	\$75 Per Hour	
Group Ex Room Rental	\$45 Per Hour	
Splash Room Rental	\$50 Per Hour	\$75 Per Hour (Includes 15 Youth Day Passes)
<b>Horseshoes Pit</b>	No charge for regular play	
<b>Tennis Courts</b>	No charge for regular play	
Private Court Use Reservation		\$10 per court (Rec. Dept. pre-approval required)
Tournaments, League Play and Instructor Lessons		negotiated by contract
Tournament, League Play & Instructional Lessons	Daytime \$10 per hard court (with Rec Dept approval)	Delete
	Evenings \$12 per hard court (with Rec Dept approval)	Delete
<b>Memorial Park (Cemetery)</b>		
Purchase of grave	Residential \$600 Non-resident \$900	
Perpetual Care fund	\$350	
Opening & Closing of Grave	Resident \$450 Non-resident \$600	
Weekend/Holiday	Resident \$500 Non-resident \$750	
Monument Location Fee		\$35
Repairs	\$50 per hr plus cost of item (i.e... Tree replacement @ \$200)	

**Police Department Fees**

Dog License	\$10	
Dog License renewal (Altered)	\$10 annually	
Dog License renewal (Unaltered)	\$17 annually	
Late Fee	\$17	
Impound Fee		
Domestic Animals	\$32 plus \$8 per day	
Second Impound	\$50 plus \$8 per day	
Third and Above Impound	\$100 plus \$8 per day	
Livestock	\$60 plus \$12 per day	
Microchip Service	\$20	
Euthanasia	\$20	
Adoption	\$25	
Disposal	\$20	
Fingerprinting	\$10 per card	
Background Checks	\$10	
Police Reports	\$5	
Traffic Accident Report	\$27	
Personnel Costs - Standby	\$30	
Vehicle Fee for Contractual Service	\$7 per hour	
Police Photos	See GRAMA Fees	
Audio Tape	See GRAMA Fees	
Video Tape	See GRAMA Fees	
Police Clearance Letter	\$9 notary and a background check	
Shopping Cart - Recovery Fee	\$5 per occurrence	
Shopping Cart - Impound Fee	\$15 per cart	
Shopping Cart - Application Fee	\$50 for exemption or administrative hearing	
Sex Offender Registry Fee	\$25	

**Solid Waste Regulatory Fees**

Commercial Hauler	6%	of all gross receipts payable monthly
Private Hauler	\$120	Annually

**Storm Drain Fee**

Residential	\$5.00	per month per household	Delete
Commercial	0-20 Employees	\$17.15 per month	Delete
	20-40 Employees	\$19.15 per month	Delete
	40 + Employees	\$22.15 per month	Delete
Residential (excluding KMS development)			\$8.50 per month (total residential storm drain fee = 1 ERU*)
Residential (all properties in KMS development)			\$6.50 per month (total residential storm drain fee = 1 ERU*)
*ERU is equivalent residential unit equal 4,752 square feet of impervious surface			
Non-Residential (excluding KMS development)			\$8.50 per month (total non-residential rate storm drain fee per ERU*)
Non-residential (all properties in KMS development)			\$6.50 per month (total non-residential rate storm drain fee per ERU*)
*Non-residential fees will be calculated based on the following formula: <b>square feet of impervious surface/ 1 ERU = monthly fee</b>			
*example: a non-residential property with 26,136 square feet of impervious surface (26,136 sq.ft./4,752 sq. ft. = 5.5 ERUs = 5.5 x \$8.50 = \$46.75)			
TV Video Inspection Fee	\$110 base	plus \$1.75 per linear foot of pipe	
Storm Drain Cleaning Fee	\$200 base	plus \$200 per hour	

**Street Lighting Fees**

Commercial		Rolled into property tax
Residential		Rolled into property tax
PUD		Rolled into property tax

# Fee Schedule Changes

DESCRIPTION	Current FY 2010-2011	Proposed Changes FY 2011-2012
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## Waste Collection Fees

Dumpster	\$39.00 per weekday	
	\$78.00 per weekend	
1st Can	\$9.70 per month	
Each additional can	\$8.45 per month	
Senior Option	\$9.35 per month	
70 gallon can		
Early Return of 2nd can < 1 yr	\$54.00	
Recycling	\$3.80 per container per month	
Suspension Fee (period must be >30 days)	\$22.00	
Special Services	\$10.00	minimum fee. Fees will be assessed based on the type of items and quantity of items and/or determination by the Public Services Director.
New Move-Ins & Misc. (Trash 5'x5' pile of debris)	\$15.00 per pile	

## Water Rates

Secondary Water	Base Rate	\$17.25	per month for pumped/non-pumped connections
	Pumped Rate	\$4.10	connections only
Culinary Water			
Residential Rate			
Area A			
Monthly Base Rate		\$34.88	per 1000 gallons
Monthly Usage Rate	up to 10,000 gal.	\$1.55	per 1000 gallons
	10,001 to 28,000 gal.	\$1.77	per 1000 gallons
	28,001 to 48,000 gal.	\$1.96	per 1000 gallons
	48,001 gal. and up	\$2.15	per 1000 gallons
Area B			
Monthly Base Rate		\$34.88	per 1000 gallons
Monthly Usage Rate	up to 10,000 gal.	\$1.64	per 1000 gallons
	10,001 to 28,000 gal.	\$1.84	per 1000 gallons
	28,001 to 48,000 gal.	\$2.05	per 1000 gallons
	48,001 gal. and up	\$2.25	per 1000 gallons
Area C			
Monthly Base Rate		\$34.88	per 1000 gallons
Monthly Usage Rate	up to 10,000 gal.	\$1.71	per 1000 gallons
	10,001 to 28,000 gal.	\$1.93	per 1000 gallons
	28,001 to 48,000 gal.	\$2.13	per 1000 gallons
	48,001 gal. and up	\$2.36	per 1000 gallons
HOA Landscape Rate	*HOA Rates apply to landscape, clubhouse, and common area meters. Rates are a reduction from the Commercial Rate, which was previously charged, and will take effect on the first utility bill mailed after July 1, 2007.		
Area A			
Monthly Base Rate		\$47.64	per 1000 gallons
Monthly Usage Rate	up to 10,000 gal.	\$1.63	per 1000 gallons
	10,001 to 28,000 gal.	\$1.80	per 1000 gallons
	28,001 to 48,000 gal.	\$1.98	per 1000 gallons
	48,001 to 75,000 gal.	\$2.16	per 1000 gallons
	75,001 to 100,000 gal.	\$2.38	per 1000 gallons
	100,001 gal. and up	\$2.63	per 1000 gallons
Area B			
Monthly Base Rate		\$47.64	per 1000 gallons
Monthly Usage Rate	up to 10,000 gal.	\$1.70	per 1000 gallons
	10,001 to 28,000 gal.	\$1.88	per 1000 gallons
	28,001 to 48,000 gal.	\$2.07	per 1000 gallons
	48,001 to 75,000 gal.	\$2.26	per 1000 gallons
	75,001 to 100,000 gal.	\$2.50	per 1000 gallons
	100,001 gal. and up	\$2.77	per 1000 gallons
Area C			
Monthly Base Rate		\$47.64	per 1000 gallons
Monthly Usage Rate	up to 10,000 gal.	\$1.76	per 1000 gallons
	10,001 to 28,000 gal.	\$1.97	per 1000 gallons
	28,001 to 48,000 gal.	\$2.17	per 1000 gallons
	48,001 to 75,000 gal.	\$2.37	per 1000 gallons
	75,001 to 100,000 gal.	\$2.60	per 1000 gallons
	100,001 gal. and up	\$2.90	per 1000 gallons
Commercial Rate			
Zone A			
Monthly Base Rate		\$73.98	per month with 8000 gal
Monthly Overage Rate	over 8,000 gal.	\$1.84	per 1000 gallons
	over 25,000 gal.	\$1.99	per 1000 gallons
	over 50,000 gal.	\$2.17	per 1000 gallons
	over 75,000 gal.	\$2.40	per 1000 gallons
	over 100,000 gal.	\$2.66	per 1000 gallons
Zone B			
Monthly Base Rate		\$73.98	per month with 8000 gal
Monthly Overage Rate	over 8,000 gal.	\$1.93	per 1000 gallons
	over 25,000 gal.	\$2.10	per 1000 gallons
	over 50,000 gal.	\$2.28	per 1000 gallons
	over 75,000 gal.	\$2.51	per 1000 gallons
	over 100,000 gal.	\$2.79	per 1000 gallons

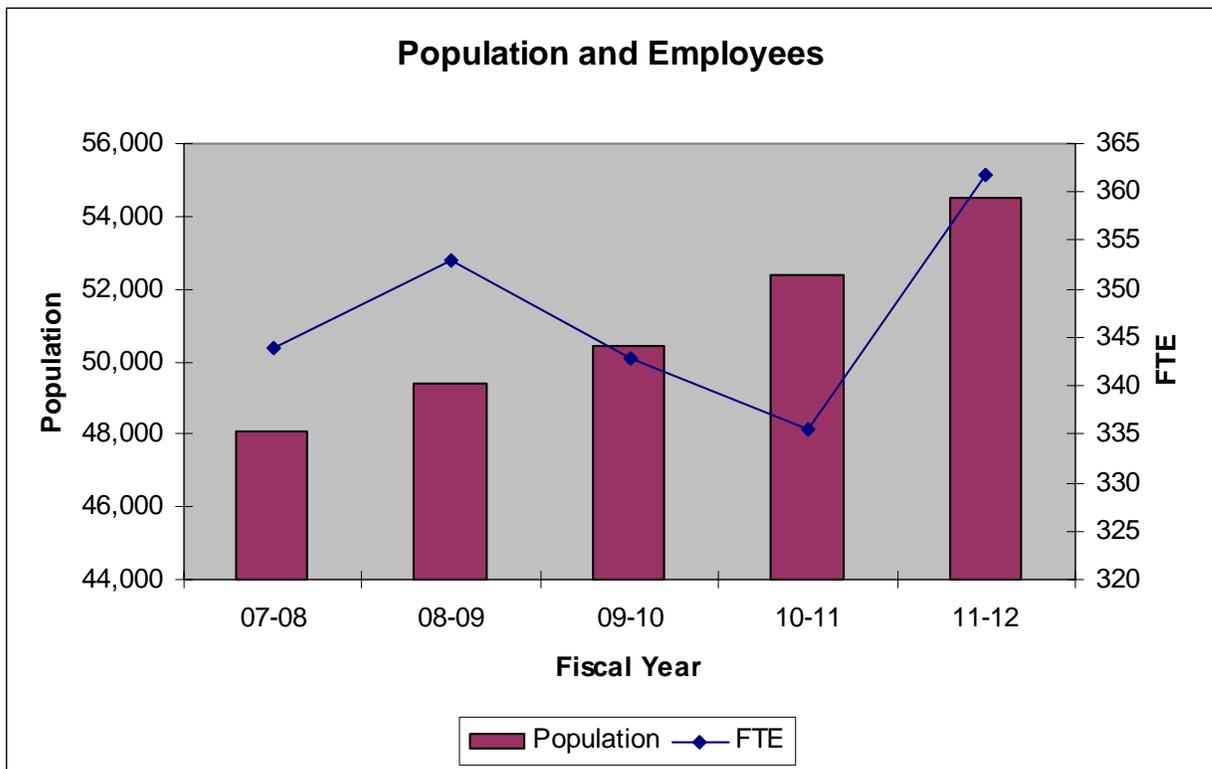
DESCRIPTION		Current FY 2010-2011		Proposed Changes FY 2011-2012	
Zone C					
Monthly Base Rate		\$73.98	per month with 8000 gal		
Monthly Overage Rate	over 8,000 gal.	\$2.00	per 1000 gallons		
	over 25,000 gal.	\$2.19	per 1000 gallons		
	over 50,000 gal	\$2.38	per 1000 gallons		
	over 75,000 gal	\$2.62	per 1000 gallons		
	over 100,000 gal	\$2.91	per 1000 gallons		
Secondary Water Share Leasing Administration Fee		\$5.00	on top of the canal company assessed fee		
Cash in lieu of water shares required by development			Market Rate (per acre foot)		
New Service Fee		\$17			
Transfer of Service within City Limits		\$12			
Turn on service (excluding new of transferred service)		\$35			
Turn off service (excluding permanent discontinuance of service)		\$35			
Reconnection Fee		\$75			
Residential Construction Water (Shall not be prorated)		\$212	for each 90 days		
Commercial Construction Water (Shall not be prorated)		\$2.18	per 1000 gallons used		
Commercial/Landscape Meter Set				\$310	Plus Cost of Meter
Fire Hydrant Usage (shall not be prorated)		\$2.18	per 1000 gallons used		
Fire Hydrant Meter Deposit		\$995	refundable-2 weeks max. use \$10/day rental including weekends for the 1st month. Each month thereafter \$100 per month.		
Fire Hydrant Administration Fee		\$55			
Failure to Have Fire Hydrant Meter Read Fee		\$250			
Flushing Fee		\$250	plus the cost of water		
Commercial Backflow Inspection		\$130			
Water Pressure Inspection Fee		\$65			
Water Sample Fee		\$65			
Water Meter Installation Call Back		\$40	and \$40 per additional call back		
Water Meter Tampering Fee		\$70	per tampering		
Water Meter Fee		\$308			
Non-Metered Base Rate Service Fee		\$1.50	per month		
Broken Transponder Replacement Fee		\$102.50			
Late Fee		\$0.50 or 5%	per month, whichever is larger		

Note: Impact Fees are not included in Fee Schedule

# 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>Actual</u>	<u>FY 11-12</u> <u>Proposed</u>
<b>General Fund</b>					
Business Services	*	*	2.00	2.00	2.00
Gale Center	1.00	1.00	1.00	1.00	1.00
Information Center	1.00	7.00	7.00	7.00	6.00
Information Services	8.00	9.00	6.00	6.00	6.00
Neighborhood Services	2.00	2.00	1.00	1.00	1.00
Seniors	4.00	3.00	4.50	4.75	4.75
Management Services	1.00	2.00	1.00	1.00	1.00
Emergency Management	1.00	1.00	2.00	2.00	2.00
Engineering	15.00	16.00	17.00	17.00	17.00
Executive	3.00	5.00	5.00	5.00	5.00
COO	2.00	1.00	*	*	*
City Recorder	2.25	2.25	2.25	2.25	2.25
Legal	6.00	6.00	6.00	7.00	7.00
Custodial	*	*	*	6.00	*
Facilities	5.00	6.00	8.00	4.00	13.25
Facilities Admin	*	*	*	2.00	*
Fleet	4.00	5.00	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	9.00
Budget	4.00	4.00	6.00	5.00	*
Fire	48.00	48.00	47.00	46.00	50.00
Government Services	2.00	2.00	2.00	2.00	2.00
Ordinance Enforcement	2.00	2.00	3.00	3.00	2.00
Court	7.80	7.00	7.00	7.00	7.00
Human Resources	2.50	3.00	3.00	3.00	2.00
Utility Billing	7.00	5.00	5.00	5.00	4.00
Parks & Receration Admin	6.00	4.00	*	*	*
Parks	19.00	16.00	16.00	19.00	27.50
Recreation	5.00	8.00	6.00	7.00	9.50
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	1.00
Planning	5.00	5.00	5.50	5.50	6.00
Building	10.00	7.00	10.00	10.00	12.00
Police	62.50	63.75	63.50	63.50	64.50
Animal Control	2.00	2.00	2.00	2.00	2.00
Homeland Security	1.00	1.00	1.00	1.00	1.00
Public Works	6.00	6.00	6.00	6.00	7.00
Street Lighting	2.00	2.00	2.00	2.00	2.00
Streets	12.00	12.00	13.00	13.00	14.00
<b>Total General Fund</b>	<b>282.05</b>	<b>290.00</b>	<b>283.75</b>	<b>280.00</b>	<b>295.75</b>
<b>Enterprise Fund</b>					
Mulligans	13.00	14.00	13.00	9.50	14.00
Sanitation	2.00	2.00	2.00	2.00	2.00
Water	14.00	13.00	14.00	14.00	15.00
Secondary Water	2.00	3.00	4.00	4.00	3.00
<b>Total Enterprise Funds</b>	<b>31.00</b>	<b>32.00</b>	<b>33.00</b>	<b>29.50</b>	<b>34.00</b>

<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 Actual</u>	<u>FY 11-12 Proposed</u>
<b>Special Revenue Funds</b>					
Storm Drain	8.00	8.00	8.00	7.00	8.00
Fitness Center	22.75	23.00	18.00	19.00	24.00
<b>Total Special Revenues Funds</b>	<b>30.75</b>	<b>31.00</b>	<b>26.00</b>	<b>26.00</b>	<b>32.00</b>
<b>Total Full Time Equivalents</b>	<b>343.80</b>	<b>353.00</b>	<b>342.75</b>	<b>335.50</b>	<b>361.75</b>



Note: FTE increase in FY 2011-2012 is mainly due to an increased use of part-time employees using existing funds.

# Debt Reduction Schedule

## Debt Reduction Schedule

FY 2011-2012	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		
<b>General Debt Service Fund</b>																							
2001 Sales Tax Revenue Bonds	470,000	88,575	558,575	188,568			149,081													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																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)																-			
Fire Stations #1 & #2			-	(88,032)																-			
<b>Total</b>	<b>1,364,902</b>	<b>861,651</b>	<b>2,226,553</b>	<b>815,057</b>		<b>772,912</b>	<b>149,081</b>	<b>168,392</b>				<b>182,469</b>							<b>62,295</b>	<b>76,348</b>	<b>2,226,553</b>		
<b>SID Debt Service Fund</b>																							
2007 River Park SID	540,000	163,390	703,390									703,390								703,390			
<b>MBA Fund</b>																							
2002 MBA Revenue Bond	400,000	324,703	724,703																	724,703			
<b>RDA Fund</b>																							
2008 TIF Bond	844,000	383,069	1,227,069																	1,227,069			
<b>Water Fund</b>																							
2003 Water Revenue Bonds	925,000	115,031	1,040,031																	1,040,031			
2007 Water Revenue Bonds	425,000	968,105	1,393,105																	1,393,105			
2009 Water Revenue Bonds	550,000	376,291	926,291																	926,291			
<b>Mulligans</b>																							
2005 MBA Lease Revenue Bond	210,000	238,038	448,038																	448,038			
<b>Total</b>	<b>5,258,902</b>	<b>3,430,278</b>	<b>8,689,179</b>	<b>815,057</b>		<b>1,999,981</b>	<b>149,081</b>	<b>168,392</b>				<b>724,703</b>	<b>703,390</b>	<b>182,469</b>					<b>62,295</b>	<b>76,348</b>	<b>3,062,955</b>	<b>448,038</b>	<b>8,689,179</b>

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
<b>General Debt Service Fund</b>																				
2001 Sales Tax Revenue Bonds	485,000	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										1,505			100,319
City Yard				(1,505)														70,073		
Fire Stations #1 & #2				(70,073)																
<b>Total</b>	<b>1,173,029</b>	<b>796,808</b>	<b>1,971,837</b>	<b>666,165</b>	<b>-</b>	<b>763,537</b>	<b>148,920</b>	<b>100,319</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>151,766</b>	<b>-</b>	<b>-</b>	<b>62,687</b>	<b>78,442</b>	<b>-</b>	<b>1,971,837</b>
<b>SID Debt Service Fund</b>																				
2007 River Park SID	561,000	142,605	703,605												703,605					703,605
<b>MBA Fund</b>																				
2002 MBA Revenue Bond	415,000	310,233	725,233												725,233					725,233
<b>RDA Fund</b>																				
2008 TIF Bond	869,000	345,975	1,204,975			1,204,975														1,204,975
<b>Water Fund</b>																				
2003 Water Revenue Bonds	985,000	70,750	1,055,750															296,577		1,055,750
2007 Water Revenue Bonds	425,000	951,105	1,376,105																	1,376,105
2009 Water Revenue Bonds	550,000	354,291	904,291																	904,291
<b>Mulligans</b>																				
2005 MBA Lease Revenue Bond	220,000	229,638	449,638																	449,638
<b>Total</b>	<b>5,188,029</b>	<b>3,203,404</b>	<b>8,391,433</b>	<b>666,165</b>	<b>-</b>	<b>1,968,512</b>	<b>148,920</b>	<b>100,319</b>	<b>-</b>	<b>725,233</b>	<b>703,605</b>	<b>151,766</b>	<b>-</b>	<b>62,687</b>	<b>78,442</b>	<b>-</b>	<b>296,577</b>	<b>3,039,569</b>	<b>-</b>	<b>8,391,433</b>

# Debt Reduction Schedule

Debt Reduction Schedule		GENERAL FUND										Impact Fees										
		Principal	Interest	Total	General	Class C	RDA	DSR Boyer Tentfold	Fleet Equipment	CIP General Reserves	RDA Haircut	SID Assessment	Road	Parks	Storm Drain	Police	Fire	Water	Water Fund	Mulligans Operations	Recycling	Total
<b>General Debt Service Fund</b>																						
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			100,319														763,562
2008 Fire Truck Lease	93,134	7,185	100,319												1,505							100,319
City Yard				(1,505)																		
Fire Stations #1 & #2				(72,175)												72,175						
<b>Total</b>	<b>1,118,134</b>	<b>745,607</b>	<b>1,863,741</b>	<b>556,928</b>	<b>-</b>	<b>763,562</b>	<b>148,513</b>	<b>100,319</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>151,530</b>	<b>-</b>	<b>-</b>	<b>62,386</b>	<b>80,503</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,863,741</b>
<b>SID Debt Service Fund</b>																						
2007 River Park SID	582,000	121,013	703,013								703,013											703,013
<b>MBA Fund</b>																						
2002 MBA Revenue Bond	425,000	294,794	719,794																			719,794
<b>RDA Fund</b>																						
2008 TIF Bond	897,000	308,222	1,205,222			1,205,222																1,205,222
<b>Water Fund</b>																						
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
<b>Mulligans</b>																						
2005 MBA Lease Revenue Bond	230,000	220,838	450,838																450,838			450,838
<b>Total</b>	<b>5,302,134</b>	<b>2,981,807</b>	<b>8,283,941</b>	<b>556,928</b>	<b>-</b>	<b>1,968,784</b>	<b>148,513</b>	<b>100,319</b>	<b>-</b>	<b>719,794</b>	<b>703,013</b>	<b>151,530</b>	<b>-</b>	<b>-</b>	<b>62,386</b>	<b>80,503</b>	<b>-</b>	<b>-</b>	<b>3,044,371</b>	<b>-</b>	<b>-</b>	<b>8,283,941</b>

**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 Haltcut	SID Assessment	Road	Parks	Storm Drain	Police	Fire	Water	Water Fund	Mulligans Operations	Recycling	Total						
<b>General Debt Service Fund</b>																											
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							-
<b>Total</b>	<b>1,171,660</b>	<b>694,756</b>	<b>1,866,416</b>	<b>557,013</b>	<b>-</b>	<b>764,962</b>	<b>148,367</b>	<b>100,319</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>151,113</b>	<b>-</b>	<b>-</b>	<b>151,113</b>	<b>-</b>	<b>-</b>	<b>62,023</b>	<b>82,619</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,866,416</b>	
<b>SID Debt Service Fund</b>																											
2007 River Park SID	605,000	98,611	703,611																								703,611
<b>MBA Fund</b>																											
2002 MBA Revenue Bond	445,000	277,925	722,925																								722,925
<b>RDA Fund</b>																											
2008 TIF Bond	937,000	268,798	1,205,798			1,205,798																					1,205,798
<b>Water Fund</b>																											
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
<b>Mulligans</b>																											
2005 MBA Lease Revenue Bond	240,000	209,338	449,338																						449,338		449,338
<b>Total</b>	<b>5,523,660</b>	<b>2,749,949</b>	<b>8,273,609</b>	<b>557,013</b>	<b>-</b>	<b>1,970,760</b>	<b>148,367</b>	<b>100,319</b>	<b>-</b>	<b>722,925</b>	<b>703,611</b>	<b>151,113</b>	<b>-</b>	<b>-</b>	<b>151,113</b>	<b>-</b>	<b>-</b>	<b>62,023</b>	<b>82,619</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>296,990</b>	<b>3,026,531</b>	<b>-</b>	<b>8,273,609</b>	

# Debt Reduction Schedule

Debt Reduction Schedule																						
FY 2015 - 2016	GENERAL FUND					Impact Fees							Total									
	Principal	Interest	Total	General	Class C	RDA	DSR Boyer Tenfold	Fleet Equipment	CIP General Reserves	RDA Halicut	SID Assessment	Road		Parks	Storm Drain	Police	Fire	Water	Water Fund	Mulligans Operations	Recycling	
<b>General Debt Service Fund</b>																						
2006 Sales Tax Revenue Bonds	630,000	373,023	1,003,023	634,803			148,213					151,004			60,689	8,304					1,003,023	
2008 CIP Sales Tax Bond	500,000	267,337	767,337		767,337																	767,337
City Yard			-	(1,505)											1,505							-
Fire Stations #1 & #2			-	(76,570)												76,570						-
<b>Total</b>	<b>1,130,000</b>	<b>640,360</b>	<b>1,770,360</b>	<b>556,728</b>	<b>-</b>	<b>767,337</b>	<b>148,213</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>151,004</b>	<b>-</b>	<b>-</b>	<b>62,204</b>	<b>84,874</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,770,360</b>
<b>SID Debt Service Fund</b>																						
2007 River Park SID	628,000	75,325	703,325							703,325												703,325
<b>MBA Fund</b>																						
2002 MBA Revenue Bond	470,000	256,394	726,394							726,394												726,394
<b>RDA Fund</b>																						
2008 TIF Bond	967,000	227,617	1,194,617			1,194,617																1,194,617
<b>Water Fund</b>																						
2007 Water Revenue Bonds	1,625,000	807,730	2,432,730														296,631	2,136,089				2,432,730
2009 Water Revenue Bonds	626,000	285,635	911,635															911,635				911,635
<b>Mulligans</b>																						
2005 MBA Lease Revenue Bond	250,000	199,738	449,738																449,738			449,738
<b>Total</b>	<b>5,695,000</b>	<b>2,492,799</b>	<b>8,188,799</b>	<b>556,728</b>	<b>-</b>	<b>1,961,954</b>	<b>148,213</b>	<b>-</b>	<b>-</b>	<b>726,394</b>	<b>703,325</b>	<b>151,004</b>	<b>-</b>	<b>-</b>	<b>62,204</b>	<b>84,874</b>	<b>296,631</b>	<b>3,047,734</b>	<b>449,738</b>	<b>-</b>	<b>-</b>	<b>8,188,799</b>

# 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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