

City of South Jordan

State of Utah



FISCAL YEAR 2016-2017

Final Amended Budget

Table of Contents

Budget Message

Letter from the Chief Financial Officer/Budget Officer	iii
City of South Jordan Organizational Chart	v

Budget Detail

General Fund

General Fund Summary	1
General Fund Descriptions.....	2
General Fund - All Departments	7

Special Revenue Fund

Special Revenue Fund Descriptions	13
RDA	14
RDA Housing	16
CDA	17
CDBG	18
Storm Water.....	19
Fitness Center	20

Enterprise Fund

Enterprise Fund Descriptions.....	22
Water	23
Water CIP	24
Secondary Water.....	25
Sanitation	26
Recycling	27
Mulligans Golf & Games	28

Debt Service Fund

Debt Service Funds Descriptions.....	29
General Debt Service	30
SID Bonds	31
MBA	32

Capital Projects Fund

Capital Projects Fund Descriptions	33
Capital Projects - Infrastructure Maintenance	34
Capital Projects - Maintenance & Operations.....	36
Capital Equipment.....	37
Capital Projects Bond	38

Budget Letter

June 20, 2017

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

Re: Fiscal Year 2016-2017 Final Amended Budget

The final amended budget for the second half of fiscal year 2016-2017 has been prepared and is hereby submitted for review and adoption. The final amendment is done to document the various proposed budget adjustments made during the last six months of the current fiscal year. The following paragraphs briefly summarize those proposed adjustments.

General Fund Revenues

During the second half of the fiscal year, General Fund revenues and related expenditures were adjusted to reflect 1) new monies received which was not budgeted, 2) most current revenue projections and 3) reallocation of fund balance restricted for specific expenditures which was not spent in the previous year's budget. The net effect of all the above changes resulted in an increase of total General Fund budget by \$413,864. These changes are summarized by category below:

Inter-Governmental Revenues: Departments continue to apply for grants where possible. For the second half of the year, the City received \$71,435 of reimbursable grants and donations.

Public Safety Overtime Reimbursement	25,085
Fire Classes	1,033
After Hours Inspections	18,927
Risk Claims	50,000
Transportation Improvement Reimbursement	56,205
Total Change	151,250

Use of Fund Balance: Table below reflects the appropriation of fund balance.

Liquor Allotment	49,671
State & Federal Forfeiture	15,986
Transfer from SAA Bond Proceeds	91,957
Total Change	157,614

Adjustments: Building Permit Revenue was adjusted \$105,000 to cover increase of credit card fees.

Fiscal Year 2016-2017 Final Amended Budget

All Other Funds

Details of changes to all other funds are listed as an attachment following the budget book.

Acknowledgement

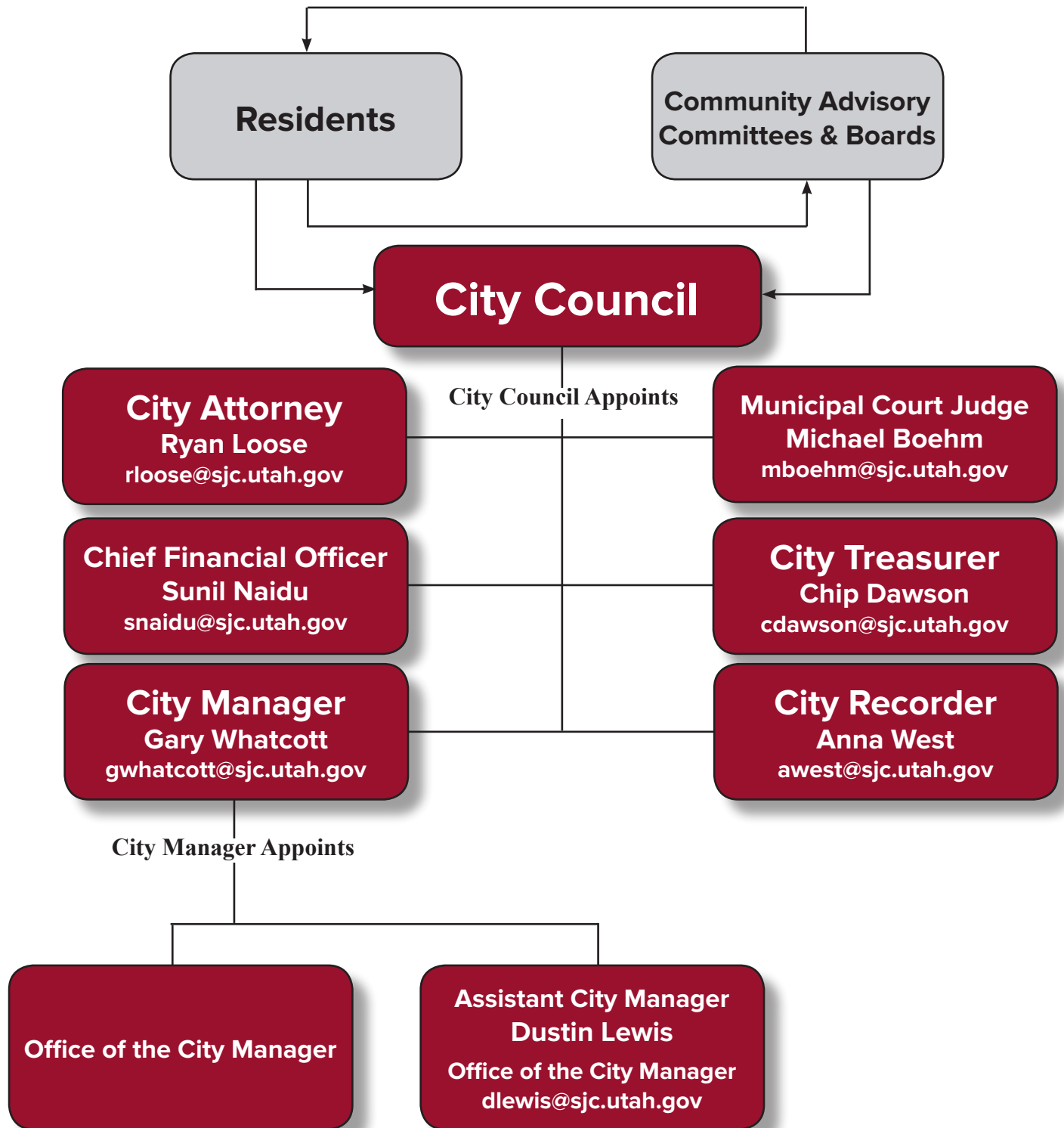
The preparation of the mid-year budget amendment on a timely basis could not have been accomplished without the efforts and dedication of the Finance staff. I would like to express my appreciation to them, the Mayor and City Council and other departments.

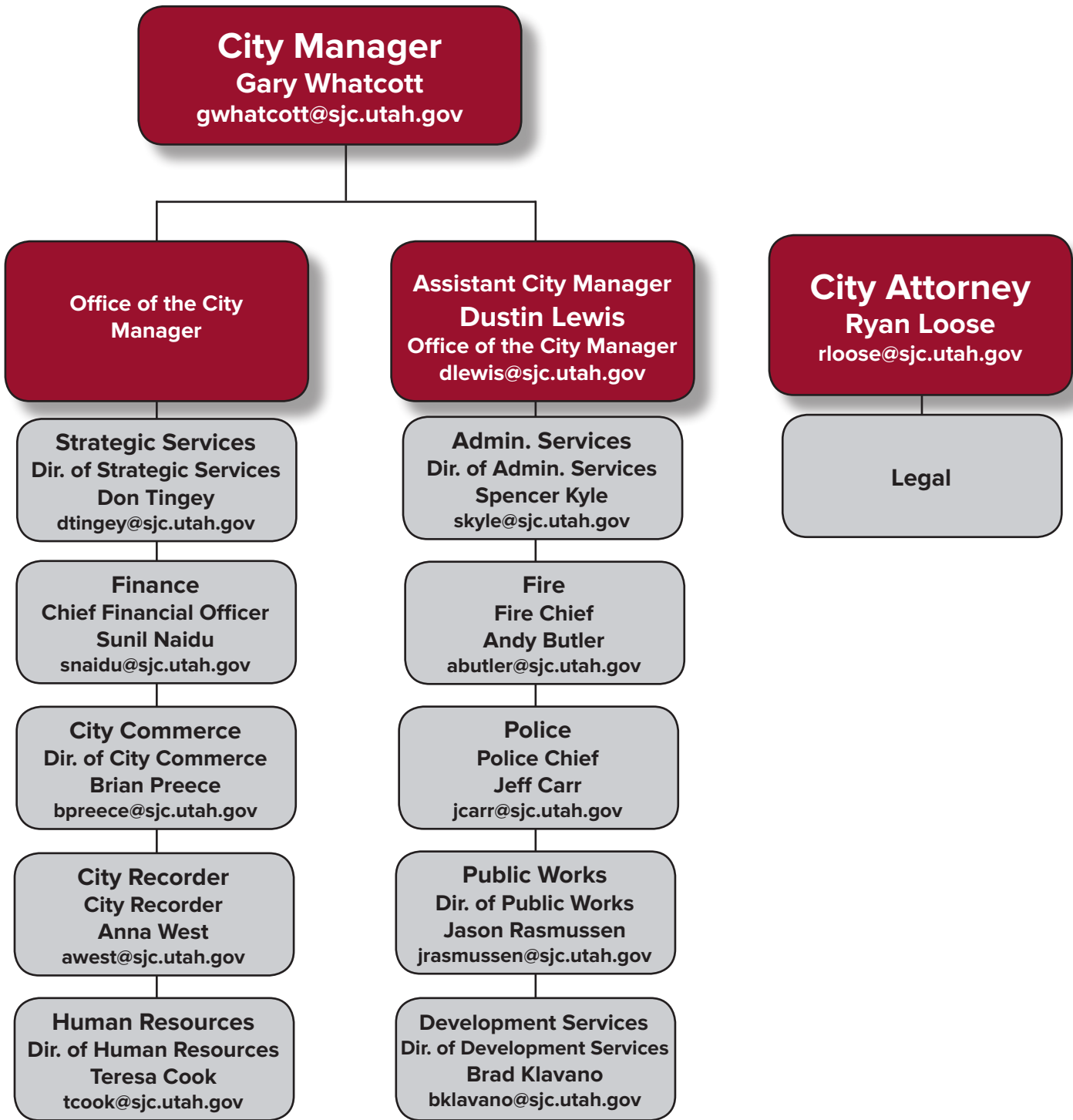
Respectfully submitted,



Sunil K. Naidu
CFO/Budget Officer

Organizational Chart





General Fund Summary

	Adopted Budget FY 16-17	Amended Budget 1/17/2017	Jan-Jun Adjustments	Final Budget FY 16-17
REVENUES				
Sales Taxes	\$13,440,077	\$13,440,077	\$0	\$13,440,077
Property Taxes	9,796,759	9,796,759	0	9,796,759
Franchise Taxes	4,568,854	4,568,854	0	4,568,854
Transient Room Tax	75,707	75,707	0	75,707
Motor Vehicle Fees	701,456	701,456	0	701,456
Class C Road Funds	3,473,700	2,074,394	0	2,074,394
Licenses & Permits	3,694,090	3,694,090	105,000	3,799,090
Intergovernmental Revenues	395,034	395,034	12,788	407,822
Administration Fees	2,296,804	2,296,804	0	2,296,804
Charges for Services	3,313,260	3,313,260	0	3,313,260
Fines and Forfeitures	865,000	865,000	0	865,000
Miscellaneous Revenue	426,600	529,619	138,462	668,081
Total General Fund Revenue	43,047,341	41,751,054	256,250	42,007,304
TRANSFERS IN AND USE OF FUND BALANCE				
Transfers In	8,818	8,818	91,957	100,775
Use of Fund Balance	0	773,480	65,657	839,137
Total Transfers In and Use of Fund Balance	8,818	782,298	157,614	939,912
Total Rev, Trans in, and Use of Fund Balance	43,056,159	42,533,352	413,864	42,947,216
EXPENDITURES				
Wages and Benefits	27,359,880	27,370,244	34,214	27,404,458
Materials and Supplies	1,553,067	1,564,301	1,977	1,566,278
Operating Expenditures	10,724,357	9,973,952	377,673	10,351,625
Total General Fund Expenditures	39,637,304	38,908,497	413,864	39,322,361
TRANSFERS OUT AND CONTRIBUTION TO FUND BALANCE				
Transfers Out	2,985,803	3,253,803	0	3,253,803
Contribution to Fund Balance	433,052	371,052	0	371,052
Total Transfers Out and Contribution to Fund Balance	3,418,855	3,624,855	0	3,624,855
Total Exp, Trans Out, and Cont to Fund Balance	43,056,159	42,533,352	413,864	42,947,216

Notes to the General Fund Summary

Revenues - Adjusted to account for the receipt of grants and miscellaneous revenue

Expenditures - Adjusted to account for grant expenditures and misc. staff changes.

General Fund

The General Fund is the City of South Jordan's primary operating fund. It accounts for all financial resources of the general government except for those required to be accounted for in other funds. The services provided by General Fund departments are primarily paid for through property and sales taxes.

Office of the City Manager

Executive

South Jordan'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 this form of government, all Administrative duties are vested in the City Manager. The Executive Department Budget is the title of the City Manager's Budget.

Finance

The Finance division provides useful, timely and reliable financial information and support to City Staff, Management, Council, Citizens and external parties. This includes accounts payable, accounts receivable, payroll, purchasing, treasury, reporting all financial transactions for the City and producing the City's Annual Financial Report (CAFR). Additionally, the Finance division provides budget and financial support for the City's Redevelopment Agency (RDA) and the Municipal Building Authority (MBA).

City Commerce

The City Commerce & Sustainability division 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. Business Licenses are also handled by the City Commerce & Sustainability division.

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.

Human Resources

The Human Resources division is the employee-solving hub of the City. Daily functions support managers in recruiting and hiring the most suitable applicants, employee relations, employee payroll, investigations and performance administration. Benefits are evaluated annually and administered for all qualified employees. Federal and State labor laws and Employee Handbook policies are interpreted and applied to ensure City compliance. Communication between employees and managers is often facilitated through Human Resources staff. Supervisor and employee training is created and presented annually to educate, provide resources and minimize City liability.

Office of the Assistant City Manager

Office of the Assistant City Manager

The Office of the Assistant City Manager is responsible for management direction and support for all City operations, as well as special projects related to City Code, City-wide policies, and other issues.

General Fund

Administrative Services

Administrative Services

Administrative Services is responsible for coordinating the City's emergency management efforts and works with all levels of government and various volunteer organizations to assist and protect the residents of South Jordan from the effects of disasters, both natural and man-made. Administrative Services supports the community before, during and after unusual events and major disasters by focusing on mitigation, preparedness, response and recovery activities.

Risk and Emergency Management

Risk Management exists to encourage, develop and maintain a safe work place and community. The division is responsible to create an environment that promotes and fosters safe practices by employees that eliminates and/or reduces the potential for accidents to person or property. These efforts include awareness through training and education, adherence to policies and procedures adopted in compliance with State and Federal law and recommendations by the Utah Risk Mutual Management Association and others for best management practices. This also extends to working in the community to promote the general health, safety and welfare of our residents and visitors to our community.

Information Services

Information Services provides all the electronic voice and data communication connectivity for the staff of South Jordan. This service includes all internal communication along with interface to the residents of the City. This division provides and maintains all software programs and data storage including all relative hardware.

Court

The Justice Court Judge exercises authority over matters within the court's jurisdiction and conducts proceedings, hearings and trials. The Justice Court staff supports the administration of justice by handling all public inquiries, maintaining files and permanent records and providing court security and transportation of prisoners.

Communications/Media/Marketing

The Communications/Media/Marketing assists elected officials and city staff in developing and implementing messages to the public. The Communications Coordinator serves as the City spokesperson and works with the media in coordinating and delivering interviews and issuing press releases. In addition, the City Communication Coordinator manages and maintains the City's social media sites.

Information Center

The Information Center is a centralized group of problem-solvers who assist citizens when they call or visit City Hall. The agents who work in this division take utility payments, accept business license applications and renewals, register participants for recreation programs, fill out work order requests and much more. Agents are also able to redirect citizens to appropriate staff members when additional information or expertise is needed, ensuring they are directed to the best person to address the citizens questions or concerns.

General Fund

Recreation and Event Programs

The Community Services Program division provides a variety of youth and adult recreation, community events and education programs.

Gale Center

The Gale Center division provides preservation and education of South Jordan City and local history. Programs include educational lectures and art series, as well as hands-on exhibits and display space for historical museum items, artwork and educational exhibits.

Facilities

The facilities division provides preventative and routine maintenance as well as custodial services to all city owned facilities. They also evaluate facilities utility related equipment to effectively conserve power or natural gas costs.

Seniors

The Senior division provides programs for Seniors at the Community Center. The Community Center also hosts other community programs and meeting space for both public and private events. The Community Center is “home base” for the South Jordan Youth Council.

Parks

The Parks, Trails and Open Space division provides maintenance to over 400 acres of park space which includes 30 parks with maintenance for the following items; playgrounds, restrooms, pavilions, tennis courts, basketball courts, volleyball courts, horseshoes and drinking fountains, along with maintenance of recreational sport fields (baseball/Softball, football).

Development Services

Building

The Building and Safety Division promotes the general health, safety and welfare of South Jordan citizens by effectively administering and enforcing building regulations mandated by City and State governments. We provide professional and accurate understanding of adopted codes and ordinances throughout the residential and commercial building process. Using a proactive approach to educate and request compliance of the Municipal Code in a friendly, fair, and impartial manner, Code Compliance Inspectors assist in maintaining the aesthetic appeal and property values of the City.

Planning

The Planning and Zoning 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 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 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 and

General Fund

Zoning 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.

Engineering

The Engineering Division develops master plans for the storm drain, transportation and culinary water systems within the City. Master plans take into account existing and future needs of the City. The Engineering Division ensures that projects are constructed in accordance with City codes, plans, and other appropriate industry specifications. The Division manages the Capital Improvement Program (CIP) and oversees the designs, bids, and construction of CIP Projects. In addition, the Division addresses traffic concerns and issues within the City of South Jordan.

Fire Department

As leaders in fire, rescue, and pre-hospital emergency medicine the South Jordan Fire Department provides innovative, high-quality, and efficient service with unwavering professionalism and reliability. Operating out of two stations, in FY 2015 (the period from July 1, 2014 - March 18, 2015) the fire department responded to 2,672 calls for assistance with a projected total number of calls to be 3,900 - 4,000 by June 30, 2015. These calls range from structure fires and emergency medical calls to specialized hazardous materials and technical rescue calls as well as inter-facility transfers between the South Jordan Health Center and the main University of Utah campus in Salt Lake City.

Police Department

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.

Animal Control

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. They also manage the animal control shelter, where basic care such as food, water and appropriate medical attention are provided to any housed animals as needed.

Public Works

Public Works Admin

Public Works Administration consists of one director, one associate director, and three administrative support positions. Public Works Admin oversees the following division: Streets, Street Lighting, Water, Secondary Water, Storm Water, Sanitation, Recycling, Parks Maintenance, and Fleet Management.

General Fund

Fleet

The Fleet division is an internal support team providing repair and maintenance for all city vehicles and equipment. Fleet currently maintains and repairs over 190 vehicles and around 130 other miscellaneous pieces of large equipment, as well as numerous small equipment and hand tools. The Fleet division also manages a diesel/gasoline fuel station located in the Public Works maintenance yard.

Cemetery

Every effort is made to maintain the cemetery with the respect deserved of the deceased. Our staff works with funeral directors and the public to ensure the burial portion of the death process is handled professionally and with compassion for each individual's needs.

Street Lighting

The Streetlight division manages and maintains over 5,300 street lights within the City and growing at a rate of approximately 150 additional street lights each year. The Streetlight division employees assist all city departments with electrical installing, changes and repair in City buildings. Additionally, the division coordinates with Rocky Mountain Power to maintain an additional 830 street lights.

Streets

The Streets division maintains roads, sidewalks, street signs, and provides graffiti removal and snow removal. The Streets division services are rendered with an emphasis on best management practices, Federal requirements along with trained personnel in all related areas such as preservation of pedestrian safety, roadway striping, concrete and asphalt preservation programs, equipment maintenance, traffic management, data collection and reporting, and creative problem solving.

Office of the City Attorney

Office of the City Attorney

The Office of the City Attorney, under the independent direction of the City Attorney, provides a full scope of in-house legal counsel services including general counsel and transactional advice, risk management, litigation, representation, outside counsel oversight, criminal prosecution, government relations, and legislative representation services to the City Corporations, the City Council, the City administration, and the City's affiliated entities and personnel. The Office provides services to and on behalf of the City of South Jordan, a Utah municipal corporation; it does not represent or provide legal services to individual citizens or businesses.

General Fund, All Departments

	Adopted Budget FY 16-17	Amended Budget 1/17/2017	Jan-Jun Adjustments	Final Budget FY 16-17
Office of the City Manager				
Executive				
Wages and Benefits	1,230,592	1,230,592	0	1,230,592
Materials and Supplies	84,546	84,546	(23,563)	60,983
Operating Expenditures	292,462	292,462	17,163	309,625
Total Executive	1,607,600	1,607,600	(6,400)	1,601,200
Finance				
Wages and Benefits	1,082,780	1,082,780	0	1,082,780
Materials and Supplies	255,175	255,175	8,862	264,037
Operating Expenditures	249,213	249,213	7,000	256,213
Total Finance	1,587,168	1,587,168	15,862	1,603,030
City Commerce & Sustainability				
Wages and Benefits	224,987	224,987	15,000	239,987
Materials and Supplies	14,210	14,210	0	14,210
Operating Expenditures	6,390	6,390	0	6,390
Total City Commerce & Sustainability	245,587	245,587	15,000	260,587
Human Resources				
Wages and Benefits	452,055	452,055	10,830	462,885
Materials and Supplies	31,488	36,938	(6,000)	30,938
Operating Expenditures	89,072	89,072	6,000	95,072
Total Human Resources	572,615	578,065	10,830	588,895
Recorder				
Wages and Benefits	192,142	192,142	7,000	199,142
Materials and Supplies	31,050	31,050	0	31,050
Operating Expenditures	121,680	121,680	0	121,680
Total Recorder	344,872	344,872	7,000	351,872
Office of the Assistant City Manager				
Office of the Assistant City Manager				
Wages and Benefits	147,535	147,535	61,000	208,535
Materials and Supplies	17,963	17,963	0	17,963
Operating Expenditures	92,579	87,129	32,525	119,654
Total Office of the ACM	258,077	252,627	93,525	346,152

General Fund, All Departments

	Adopted Budget FY 16-17	Amended Budget 1/17/2017	Jan-Jun Adjustments	Final Budget FY 16-17
Administrative Services				
Administrative Services				
Wages and Benefits	269,553	269,553	205,000	474,553
Materials and Supplies	9,800	9,800	0	9,800
Operating Expenditures	13,775	75,775	0	75,775
Total Administrative Services	293,128	355,128	205,000	560,128
Risk & Emergency Management				
Wages and Benefits	72,471	72,471	4,000	76,471
Operating Expenditures	569,136	569,136	50,000	619,136
Total Risk & Emergency Management	641,607	641,607	54,000	695,607
Communications/Media/Marketing				
Wages and Benefits	92,908	92,908	3,000	95,908
Materials and Supplies	17,500	17,500	3,500	21,000
Operating Expenditures	40,700	70,700	(3,500)	67,200
Total Communications/Media/Marketing	151,108	181,108	3,000	184,108
Information Services				
Wages and Benefits	802,002	802,002	0	802,002
Materials and Supplies	22,540	22,540	0	22,540
Operating Expenditures	560,327	560,327	0	560,327
Total Information Services	1,384,869	1,384,869	0	1,384,869
Court				
Wages and Benefits	401,944	401,944	6,000	407,944
Materials and Supplies	18,532	18,532	0	18,532
Operating Expenditures	61,234	61,234	(35,183)	26,051
Total Court	481,710	481,710	(29,183)	452,527
Information Center				
Wages and Benefits	430,830	430,830	14,500	445,330
Materials and Supplies	37,375	38,475	0	38,475
Operating Expenditures	1,600	500	0	500
Total Information Center	469,805	469,805	14,500	484,305

General Fund, All Departments

	Adopted Budget FY 16-17	Amended Budget 1/17/2017	Jan-Jun Adjustments	Final Budget FY 16-17
Facilities				
Wages and Benefits	663,095	663,095	9,000	672,095
Materials and Supplies	146,153	146,153	0	146,153
Operating Expenditures	375,232	315,232	75,000	390,232
Total Facilities	1,184,480	1,124,480	84,000	1,208,480
Recreation & Event Programs				
Wages and Benefits	608,696	608,696	(117,000)	491,696
Materials and Supplies	69,696	69,696	0	69,696
Operating Expenditures	285,465	285,465	0	285,465
Total Community Services Programs	963,857	963,857	(117,000)	846,857
Seniors				
Wages and Benefits	181,699	181,699	0	181,699
Materials and Supplies	12,050	12,050	3,000	15,050
Operating Expenditures	40,510	40,510	(3,000)	37,510
Total Seniors	234,259	234,259	0	234,259
Gale Center				
Materials and Supplies	4,220	4,220	0	4,220
Operating Expenditures	38,462	38,462	0	38,462
Total Gale Center	42,682	42,682	0	42,682
Parks				
Wages and Benefits	1,396,201	1,396,201	(96,000)	1,300,201
Materials and Supplies	232,297	232,297	200	232,497
Operating Expenditures	545,209	620,409	(200)	620,209
Total Parks	2,173,707	2,248,907	(96,000)	2,152,907
Development Services				
Planning				
Wages and Benefits	627,253	627,253	13,300	640,553
Materials and Supplies	18,218	18,218	0	18,218
Operating Expenditures	21,664	21,664	0	21,664
Total Planning	667,135	667,135	13,300	680,435

General Fund, All Departments

	Adopted Budget FY 16-17	Amended Budget 1/17/2017	Jan-Jun Adjustments	Final Budget FY 16-17
Engineering				
Wages and Benefits	1,675,343	1,677,343	60,884	1,738,227
Materials and Supplies	41,500	41,500	0	41,500
Operating Expenditures	124,550	122,550	3,400	125,950
Total Engineering	1,841,393	1,841,393	64,284	1,905,677
Building				
Wages and Benefits	1,287,184	1,287,184	0	1,287,184
Materials and Supplies	21,930	21,930	0	21,930
Operating Expenditures	100,360	100,360	105,000	205,360
Total Building	1,409,474	1,409,474	105,000	1,514,474
Public Works				
Public Works Admin				
Wages and Benefits	487,333	487,333	7,000	494,333
Materials and Supplies	16,120	16,120	2,600	18,720
Operating Expenditures	37,842	37,842	(2,600)	35,242
Total Public Works Admin	541,295	541,295	7,000	548,295
Class C Road Funds				
Operating Expenditures	3,473,700	2,284,049	56,205	2,340,254
Total Class C Road Funds	3,473,700	2,284,049	56,205	2,340,254
Streets				
Wages and Benefits	1,025,009	1,025,009	0	1,025,009
Materials and Supplies	106,744	61,244	29,900	91,144
Operating Expenditures	275,470	235,105	(29,900)	205,205
Total Streets	1,407,223	1,321,358	0	1,321,358
Fleet				
Wages and Benefits	404,042	404,042	11,000	415,042
Materials and Supplies	22,794	22,794	0	22,794
Operating Expenditures	1,841,223	2,068,764	(15,862)	2,052,902
Total Fleet	2,268,059	2,495,600	(4,862)	2,490,738

General Fund, All Departments

	Adopted Budget FY 16-17	Amended Budget 1/17/2017	Jan-Jun Adjustments	Final Budget FY 16-17
Cemetery				
Wages and Benefits	137,799	137,799	11,000	148,799
Materials and Supplies	34,807	34,807	80	34,887
Operating Expenditures	576,020	576,020	(80)	575,940
Total Cemetery	748,626	748,626	11,000	759,626
Streetlighting				
Wages and Benefits	147,971	147,971	3,500	151,471
Materials and Supplies	16,825	62,325	(450)	61,875
Operating Expenditures	4,710	45,075	450	45,525
Total Streetlighting	169,506	255,371	3,500	258,871
Police Department				
Police				
Wages and Benefits	6,081,621	6,086,342	(215,630)	5,870,712
Materials and Supplies	105,617	110,301	6,440	116,741
Operating Expenditures	520,651	608,706	70,465	679,171
Total Police	6,707,889	6,805,349	(138,725)	6,666,624
Animal Control				
Wages and Benefits	171,131	171,131	7,500	178,631
Materials and Supplies	5,932	5,932	0	5,932
Operating Expenditures	9,286	9,286	0	9,286
Total Animal Control	186,349	186,349	7,500	193,849
Fire Department				
Fire				
Wages and Benefits	6,291,826	6,295,469	13,330	6,308,799
Materials and Supplies	112,360	112,360	(15,192)	97,168
Operating Expenditures	312,869	312,869	21,540	334,409
Total Fire	6,717,055	6,720,698	19,678	6,740,376

General Fund, All Departments

	Adopted Budget FY 16-17	Amended Budget 1/17/2017	Jan-Jun Adjustments	Final Budget FY 16-17
Office of the City Attorney				
Office of the City Attorney				
Wages and Benefits	773,878	773,878	0	773,878
Materials and Supplies	45,625	45,625	(7,400)	38,225
Operating Expenditures	42,966	67,966	23,250	91,216
Total Office of the City Attorney	862,469	887,469	15,850	903,319
Total General Fund All Departments	39,637,304	38,908,497	413,864	39,322,361

Notes to General Fund All Departments

Wages & Benefits - Adjusted to account for overtime reimbursements for Police and Fire, career ladder increases and misc. staff changes.

Operating Expenditures - Interdepartmental transfers for accuracy.

Special Revenue Fund

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.

Redevelopment Agency (RDA)

The Redevelopment Agency of South Jordan exists to improve blighted areas within the City and encourage economic development. The Redevelopment Agency works with City staff to maintain RDA, CDA and EDA projects and areas.

RDA Housing

RDA Housing invests obligatory funds towards improving housing within the City. Housing funds can be used for a variety of purposes, including (but not limited to): infrastructure, affordable housing projects, senior housing, interest rate buy-downs, and contributions to the Olene Walker housing fund.

CDA

The CDA fund includes projects #12 Commerce Park, #13 South Station and #14 Tim Dahle Nissan. It is part of the general RDA efforts of the City.

Community Development Block Grant (CDBG)

The City administers Community Development Block Grant (CDBG) Funds received from the U.S. Department of Housing and Urban Development (HUD). With the population reported by the 2010 Census, the City became eligible to receive CDBG funds directly from HUD. Annual funds received are determined by a formula which accounts for such things as total population, growth and poverty.

Storm Water

The Storm Water division is responsible for the maintenance, cleaning and inspection of storm water infrastructure within the City to ensure that it is working properly during storm events to mitigate flooding and any subsequent damage. This includes street sweeping which prevents debris from entering the storm drain system thus hindering it from functioning properly. The Storm Water division is also responsible for maintaining compliance with Federal and State permits. Some of the activities to maintain compliance include public education and outreach programs, location, investigation and eliminating illegal discharges into the storm drain system, monitoring and enforcing runoff and erosion control processes concerning construction activities and minimizing adverse impacts on storm water quality after construction.

Fitness Center

The Fitness and Aquatics Center provides daily fitness, aquatic and recreational programs for youth and adults. Fitness classes range from personal training to group classes at all levels. Aquatic programs include swimming lessons, water fitness, merit badge classes, leisure swim and pre-comp swim team. A variety of year round recreation programs are also available for youth and adults.

Special Revenue, Redevelopment Agency

	Adopted Budget FY 16-17	Amended Budget 1/17/2017	Jan-Jun Adjustments	Final Budget FY 16-17
Revenues				
Project #1 Towers Increment	\$415,000	\$415,000	\$0	\$415,000
Project #2 Harmons	230,000	230,000	0	230,000
Project #5 South Jordan Parkway Increment	620,000	620,000	0	620,000
Project #6 South I-15 Frontage	390,000	390,000	0	390,000
Project #7 North Jordan Gateway Increment	540,000	540,000	0	540,000
Project #8 South Towne Center Increment	230,000	230,000	0	230,000
Project #10 South Bangerter	1,240,000	1,240,000	0	1,240,000
Project #11 Merit Medical	890,000	890,000	0	890,000
Admin. Fee - CDA	120,000	120,000	0	120,000
Total Revenues	4,675,000	4,675,000	0	4,675,000
Transfer From Other Funds				
Use of Fund Balance	269,195	269,195	0	269,195
Total Trans From Other Funds	269,195	269,195	0	269,195
Total Revenues and Transfers	4,944,195	4,944,195	0	4,944,195
Operating Expenditures				
Materials and Supplies	67,075	67,075	0	67,075
Operating Expenditures	543,489	543,489	0	543,489
Debt Service	865,735	865,735	0	865,735
Trustee Fees	1,813	1,813	0	1,813
Total Operating Expenditures	1,478,112	1,478,112	0	1,478,112
Project Expenditures				
Tax Increment Commitments	1,847,370	1,847,370	(60,000)	1,787,370
Total Project Expenditures	1,847,370	1,847,370	(60,000)	1,787,370

Special Revenue, Redevelopment Agency

	Adopted Budget FY 16-17	Amended Budget 1/17/2017	Jan-Jun Adjustments	Final Budget FY 16-17
Transfers Out				
Transfer to General Fund	19	19	0	19
Transfer to General CIP Maint	0	0	60,000	60,000
Transfer to General Debt Service Fund	767,400	767,400	0	767,400
Transfer to CDA	125,000	125,000	0	125,000
Transfer to MBA	726,294	726,294	0	726,294
Contribution to Fund Balance	0	0	0	0
Total Transfers Out	1,618,713	1,618,713	60,000	1,678,713
Total Expenditures	4,944,195	4,944,195	0	4,944,195

Notes to Redevelopment Agency Fund

Revenues - No changes.

Expenditures - Transfer to capital projects for signal project.

Special Revenue, RDA Housing

	Adopted Budget FY 16-17	Amended Budget 1/17/2017	Jan-Jun Adjustments	Final Budget FY 16-17
Revenues				
Housing Revenue	\$885,000	\$885,000	\$0	\$885,000
Total Revenues	885,000	885,000	0	885,000
Transfer From Other Funds				
Use of Fund Balance	89,069	89,069	0	89,069
Total Trans From Other Funds	89,069	89,069	0	89,069
Total Revenues and Transfers	974,069	974,069	0	974,069
Operating Expenditures				
Debt Service	328,382	328,382	0	328,382
Trustee Fees	687	687	0	687
Total Operating Expenditures	329,069	329,069	0	329,069
Project Expenditures				
Housing Program	645,000	645,000	0	645,000
Total Project Expenditures	645,000	645,000	0	645,000
Transfers Out				
Contribution to Fund Balance	0	0	0	0
Total Transfers Out	0	0	0	0
Total Expenditures	974,069	974,069	0	974,069

Notes to Redevelopment Housing Fund

Revenues - No changes.

Expenditures - No changes.

Special Revenue, CDA

	Adopted Budget FY 16-17	Amended Budget 1/17/2017	Jan-Jun Adjustments	Final Budget FY 16-17
Revenues				
Project#12 Commerce Park	\$3,900,000	\$3,900,000	\$0	\$3,900,000
Project#13 South Station	800,000	800,000	0	800,000
Total Revenues	4,700,000	4,700,000	0	4,700,000
Transfer From Other Funds				
Transfer from RDA	125,000	125,000	0	125,000
Use of Fund Balance	1,280,000	1,280,000	0	1,280,000
Total Trans From Other Funds	1,405,000	1,405,000	0	1,405,000
Total Revenues and Transfers	6,105,000	6,105,000	0	6,105,000
Operating Expenditures				
Operating Expenditures	120,000	120,000	0	120,000
Infrastructure Maintenance	150,000	150,000	0	150,000
Total Operating Expenditures	270,000	270,000	0	270,000
Project Expenditures				
Tax Increment Commitments	5,585,000	5,585,000	0	5,585,000
Capital Reserve	250,000	250,000	0	250,000
Total Project Expenditures	5,835,000	5,835,000	0	5,835,000
Transfers Out				
Contribution to Fund Balance	0	0	0	0
Total Transfers Out	0	0	0	0
Total Expenditures	6,105,000	6,105,000	0	6,105,000

Notes to CDA Fund

Revenues - No changes.

Expenditures - No changes.

Special Revenue, CDBG

	Adopted Budget FY 16-17	Amended Budget 1/17/2017	Jan-Jun Adjustments	Final Budget FY 16-17
Revenues				
CDBG Grant	\$198,796	\$214,252	\$492	\$214,744
Total Revenues	198,796	214,252	492	214,744
Transfer From Other Funds				
Use of Fund Balance	0	0	0	0
Total Trans From Other Funds	0	0	0	0
Total Revenues and Transfers	198,796	214,252	492	214,744
Operating Expenditures				
Wages and Benefits	0	0	5,700	5,700
Administrative Charges	25,000	35,000	(5,700)	29,300
Senior Transportation	4,500	4,500	0	4,500
Public Facilities	133,996	147,115	0	147,115
The Road Home	5,000	5,000	0	5,000
South Valley Sanctuary	3,300	4,500	0	4,500
Family Support Center	4,500	4,500	0	4,500
ASSIST	10,000	0	492	492
Legal Aid Society of Utah	3,000	3,000	0	3,000
Salt Lake Community Action Program	4,500	5,637	0	5,637
Community Health Clinic	5,000	5,000	0	5,000
Total Operating Expenditures	198,796	214,252	492	214,744
Transfers Out				
Contribution to Fund Balance	0	0	0	0
Total Transfers Out	0	0	0	0
Total Expenditures	198,796	214,252	492	214,744

Notes to CDBG Fund

Revenues - Adjusted to account for Assist grant.

Expenditures - Adjusted to account for Assist grant and wages and benefits.

Special Revenue, Storm Water

	Adopted Budget FY 16-17	Amended Budget 1/17/2017	Jan-Jun Adjustments	Final Budget FY 16-17
Revenues				
Storm Water Fees	\$2,396,661	\$2,396,661	\$0	\$2,396,661
Investment Earnings	27,014	27,014	0	27,014
Miscellaneous Revenue	2,000	2,000	0	2,000
Total Revenues	2,425,675	2,425,675	0	2,425,675
Transfer From Other Funds				
Use of Fund Balance	522,361	574,861	173,546	748,407
Total Trans From Other Funds	522,361	574,861	173,546	748,407
Total Revenues and Transfers	2,948,036	3,000,536	173,546	3,174,082
Operating Expenditures				
Employee Wages and Benefits	696,746	696,746	450	697,196
Materials and Supplies	55,625	55,625	(3,582)	52,043
Operating Expenditures	526,724	526,724	(12,493)	514,231
Total Operating Expenditures	1,279,095	1,279,095	(15,625)	1,263,470
Project Expenditures				
Capital Expenditures	644,000	644,000	(49,362)	594,638
Storm Water Master Plan	0	52,500	0	52,500
Misc Storm Drain Projects	20,000	20,000	173,546	193,546
Total Project Expenditures	664,000	716,500	124,184	840,684
Transfers Out				
Transfer to General Fund	2,941	2,941	0	2,941
Transfer to Capital Projects	1,002,000	1,002,000	64,987	1,066,987
Contribution to Fund Balance	0	0	0	0
Total Transfers Out	1,004,941	1,004,941	64,987	1,069,928
Total Expenditures	2,948,036	3,000,536	173,546	3,174,082

Notes to Storm Drain Fund

Revenues - Adjusted to account for use of fund balance for storm drain projects.

Expenditures - Adjusted expenditures to account for actual storm drain projects and interdepartmental transfers for accuracy.

Special Revenue, Fitness Center

	Adopted Budget FY 16-17	Amended Budget 1/17/2017	Jan-Jun Adjustments	Final Budget FY 16-17
Revenues				
Membership Revenues	\$595,000	\$595,000	\$0	\$595,000
Day Pass Revenues	225,582	225,582	12,000	237,582
Silver Sneakers	70,000	70,000	(6,622)	63,378
Silver & Fit	2,200	2,200	773	2,973
Day Care	14,000	14,000	5,101	19,101
Aquatic Programs	85,000	85,000	(30,226)	54,774
Adult Programs	9,500	9,500	(1,601)	7,899
Recreation Revenue	457,500	457,500	16,000	473,500
Camp Programs	75,000	75,000	14,805	89,805
Concessions Revenue	20,000	20,000	0	20,000
Vending Revenues	17,500	17,500	17,500	35,000
Pro Shop	3,500	3,500	0	3,500
Outside Organizations	40,000	40,000	(8,224)	31,776
Room Rental	30,000	30,000	20,262	50,262
SoJo Marathon	50,000	50,000	(10,280)	39,720
Other Grants & Donations	5,000	5,000	0	5,000
Sale of Surplus Property	2,500	2,500	0	2,500
Total Revenues	1,702,282	1,702,282	29,488	1,731,770
Transfer From Other Funds				
Use of Fund Balance	0	0	0	0
Total Trans From Other Funds	0	0	0	0
Total Revenues and Transfers	1,702,282	1,702,282	29,488	1,731,770
Operating Expenditures				
Employee Wages and Benefits	848,019	848,019	20,056	868,075
Materials and Supplies	402,200	402,200	9,642	411,842
Operating Expenditures	408,100	408,100	(210)	407,890
Total Operating Expenditures	1,658,319	1,658,319	29,488	1,687,807
Project Expenditures				
Capital Replacement Reserve	40,000	40,000	0	40,000
Total Project Expenditures	40,000	40,000	0	40,000

Special Revenue, Fitness Center

	Adopted Budget FY 16-17	Amended Budget 1/17/2017	Jan-Jun Adjustments	Final Budget FY 16-17
Transfers Out				
Transfer to General Fund	949	949	0	949
Contribution to Fund Balance	3,014	3,014	0	3,014
Total Transfers Out	3,963	3,963	0	3,963
Total Expenditures	1,702,282	1,702,282	29,488	1,731,770

Notes to Fitness Center Fund

Revenues - Revenues adjusted per YTD actuals.

Operating Expenditures - Expenditures adjusted to balance with revenue adjustments and interdepartmental transfers for accuracy.

Enterprise Fund

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 five enterprise funds.

Water

The Water division provides safe and high quality water with sufficient pressure, and at proper flows that exceed state standards. This is accomplished through compliance, state standards sampling, system upgrades, quick response to resident concerns and system failures, and continuous monitoring of tanks and delivery points.

Water CIP

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

Secondary Water

The Secondary Water division manages the delivery of irrigation water to 3,500 South Jordan residential properties via a gravity and pumped distribution system.

Sanitation

The Sanitation division administers and manages a number of solid waste and refuse services. The City contracts with Ace Recycling & Disposal for residential curbside garbage pickup. The Sanitation division provides residences with 96-gallon containers for both garbage services and is responsible for the delivery and repair of the 21,000 containers.

Recycling

The Recycling division administers and manages curbside recycle pickup and additional recycle services. The City maintains 17,000 residential co-mingle recycling cans in the field.

Mulligans

Mulligans offers golfing and entertainment opportunities for the entire family including 2 nine hole executive courses, driving range with 32 covered and heated hitting stations, 36 holes of miniature golf and 8 batting cages with softball and baseball. The facility also hosts a snack bar, pro shop and PGA golf instruction for all golfers including a comprehensive junior golf program.

Enterprise Fund, Water

	Adopted Budget FY 16-17	Amended Budget 1/17/2017	Jan-Jun Adjustments	Final Budget FY 16-17
Revenues				
Water Sales - Base Rate	\$8,209,033	\$8,209,033	\$0	\$8,209,033
Water Sales - Consumption	\$8,040,967	\$8,040,967	\$0	8,040,967
Finance Charges	204,000	204,000	0	204,000
Investment Earnings	65,000	65,000	0	65,000
Miscellaneous Revenue	5,000	5,000	0	5,000
Water Meter Sets	200,000	200,000	0	200,000
Hydrant Meter Rental	20,000	20,000	0	20,000
Commercial/Landscape Meters	30,000	30,000	0	30,000
Sale of Capital Assets	10,000	10,000	0	10,000
Grants and Donations	0	0	12,408	12,408
Total Revenues	16,784,000	16,784,000	12,408	16,796,408
Transfer From Other Funds				
Transfer from Water Impact Fees	1,993,020	1,993,020	0	1,993,020
Use of Fund Balance	1,895,476	1,968,012	849,339	2,817,351
Total Trans From Other Funds	3,888,496	3,961,032	849,339	4,810,371
Total Revenues and Transfers	20,672,496	20,745,032	861,747	21,606,779
Operating Expenditures				
Employee Wages and Benefits	1,387,005	1,387,005	18,000	1,405,005
Materials and Supplies	92,550	92,550	50	92,600
Operating Expenditures	9,952,781	10,021,992	523,697	10,545,689
Principal on Bonds	2,330,000	2,330,000	0	2,330,000
Bond Interest Payment	981,334	981,334	0	981,334
Trustee Fees	4,000	4,000	0	4,000
Arbitrage Compliance	0	3,325	0	3,325
Total Operating Expenditures	14,747,670	14,820,206	541,747	15,361,953
Transfers Out				
Transfer to General Fund	2,957	2,957	0	2,957
Transfer to Water CIP General	5,921,869	5,921,869	320,000	6,241,869
Total Transfers Out	5,924,826	5,924,826	320,000	6,244,826
Total Expenditures	20,672,496	20,745,032	861,747	21,606,779

Notes to Water Fund

Revenues - Adjusted to account for donations received and use of fund balance for water projects.

Expenditures - Interdepartmental transfers for accuracy and water projects.

Enterprise Fund, Water CIP

	Adopted Budget FY 16-17	Amended Budget 1/17/2017	Jan-Jun Adjustments	Final Budget FY 16-17
Revenues				
Other Revenue	\$0	\$0	\$0	\$0
Total Revenues	0	0	0	0
Transfer From Other Funds				
Transfer from Water Operations	5,921,869	5,921,869	320,000	6,241,869
Transfer from Secondary Water	240,000	240,000	0	240,000
Transfer from CP Bond Proceeds	0	0	132,693	132,693
Water Impact Fee Use of Fund Balance	1,993,020	1,993,020	0	1,993,020
Use of Fund Balance	0	4,620,161	486,947	5,107,108
Total Trans From Other Funds	8,154,889	12,775,050	939,640	13,714,690
Total Revenues and Transfers	8,154,889	12,775,050	939,640	13,714,690
Project Expenditures				
Water Projects	5,921,869	10,171,828	939,640	11,111,468
Secondary Water Projects	240,000	610,202	0	610,202
Total Project Expenditures	6,161,869	10,782,030	939,640	11,721,670
Transfers Out				
Transfer to Water Operating Fund	1,993,020	1,993,020	0	1,993,020
Contribution to Fund Balance	0	0	0	0
Total Transfers Out	1,993,020	1,993,020	0	1,993,020
Total Expenditures	8,154,889	12,775,050	939,640	13,714,690

Notes to Water CIP Fund

Revenues - Adjusted to account for water capital projects.

Expenditures - Adjusted to account for actual water capital projects.

Enterprise Fund, Secondary Water

	Adopted Budget FY 16-17	Amended Budget 1/17/2017	Jan-Jun Adjustments	Final Budget FY 16-17
Revenues				
Irrigation Water Sales	\$737,293	\$737,293	\$0	\$737,293
Total Revenues	737,293	737,293	0	737,293
Transfer From Other Funds				
Use of Fund Balance	155,054	155,054	0	155,054
Total Trans From Other Funds	155,054	155,054	0	155,054
Total Revenues and Transfers	892,347	892,347	0	892,347
Operating Expenditures				
Employee Wages and Benefits	230,509	230,509	0	230,509
Materials and Supplies	16,845	16,845	3,500	20,345
Operating Expenditures	403,782	403,782	0	403,782
Total Operating Expenditures	651,136	651,136	3,500	654,636
Transfers Out				
Transfer to General Fund	1,211	1,211	(3,500)	(2,289)
Transfer to Water CIP	240,000	240,000	0	240,000
Contribution to Fund Balance	0	0	0	0
Total Transfers Out	241,211	241,211	(3,500)	237,711
Total Expenditures	892,347	892,347	0	892,347

Notes to Secondary Water Fund

Revenues - No Changes.

Expenditures - Interdepartmental transfers for accuracy.

Enterprise Fund, Sanitation

	Adopted Budget FY 16-17	Amended Budget 1/17/2017	Jan-Jun Adjustments	Final Budget FY 16-17
Revenues				
Garbage Fees	\$2,386,543	\$2,386,543	\$0	\$2,386,543
Neighborhood Cleanup	40,000	40,000	0	40,000
Special Service Pickup	1,200	1,200	0	1,200
Investment Earnings	12,000	12,000	0	12,000
Total Revenues	2,439,743	2,439,743	0	2,439,743
Transfer From Other Funds				
Use of Fund Balance	0	0	0	0
Total Trans From Other Funds	0	0	0	0
Total Revenues and Transfers	2,439,743	2,439,743	0	2,439,743
Operating Expenditures				
Employee Wages and Benefits	203,198	203,198	0	203,198
Materials and Supplies	94,929	94,929	976	95,905
Operating Expenditures	1,646,553	1,646,553	0	1,646,553
Equipment	0	0	(976)	(976)
Total Operating Expenditures	1,944,680	1,944,680	0	1,944,680
Transfers Out				
Transfer to General Fund	272	272	0	272
Contribution to Fund Balance	494,791	494,791	0	494,791
Total Transfers Out	495,063	495,063	0	495,063
Total Expenditures	2,439,743	2,439,743	0	2,439,743

Notes to Sanitation Fund

Revenues - No changes.

Expenditures - Interdepartmental transfers for accuracy.

Enterprise Fund, Recycling

	Adopted Budget FY 16-17	Amended Budget 1/17/2017	Jan-Jun Adjustments	Final Budget FY 16-17
Revenues				
Garbage Fees	\$775,200	\$775,200	\$0	\$775,200
Recycling Material	0	\$0	0	0
Total Revenues	775,200	775,200	0	775,200
Transfer From Other Funds				
Use of Fund Balance	56,726	56,726	0	56,726
Total Trans From Other Funds	56,726	56,726	0	56,726
Total Revenues and Transfers	831,926	831,926	0	831,926
Operating Expenditures				
Materials and Supplies	60,000	60,000	0	60,000
Operating Expenditures	771,926	771,926	0	771,926
Total Operating Expenditures	831,926	831,926	0	831,926
Transfers Out				
Contribution to Fund Balance	0	0	0	0
Total Transfers Out	0	0	0	0
Total Expenditures	831,926	831,926	0	831,926

Notes to Recycling Fund

Revenues - No changes.

Expenditures - No changes.

Enterprise Fund, Mulligans

	Adopted Budget FY 16-17	Amended Budget 1/17/2017	Jan-Jun Adjustments	Final Budget FY 16-17
Revenues				
Instructor Fees	\$40,000	\$40,000	\$10,000	\$50,000
Driving Range	380,000	380,000	0	380,000
Greens Fees	205,000	205,000	0	205,000
Miniature Golf	325,000	325,000	0	325,000
Golf Cart Rental	75,000	75,000	0	75,000
Batting Cages	145,000	145,000	0	145,000
Food & Beverages	50,000	50,000	0	50,000
Pro Shop	50,000	50,000	0	50,000
Rental Revenue	15,000	15,000	0	15,000
Total Revenues	1,285,000	1,285,000	10,000	1,295,000
Transfer From Other Funds				
Use of Fund Balance	0	0	25,000	25,000
Total Trans From Other Funds	0	0	25,000	25,000
Total Revenues and Transfers	1,285,000	1,285,000	35,000	1,320,000
Operating Expenditures				
Employee Wages and Benefits	539,489	539,489	0	539,489
Materials and Supplies	50,129	50,129	22,500	72,629
Operating Expenditures	338,600	338,600	25,500	364,100
Capital Expenditures	0	65,000	0	65,000
Total Operating Expenditures	928,218	993,218	48,000	1,041,218
Transfers Out				
Transfer to General Fund	469	469	15,000	15,469
Transfer to General CIP	65,000	0	0	0
Contribution to Fund Balance	291,313	291,313	(28,000)	263,313
Total Transfers Out	356,782	291,782	(13,000)	278,782
Total Expenditures	1,285,000	1,285,000	35,000	1,320,000

Notes to Mulligans Fund

Revenues - Revenues adjusted per YTD actuals.

Expenditures - Expenditures adjusted to balance with revenue adjustments and interdepartmental transfers for accuracy.

Debt Service Fund

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

General Debt Service

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

SID Debt Service

The City administers one special improvement district, Riverfront 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 the bondholders.

Municipal Building Authority

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

Debt Service, General Debt Service

	Adopted Budget FY 16-17	Amended Budget 1/17/2017	Jan-Jun Adjustments	Final Budget FY 16-17
Revenues				
Investment Earnings	\$5,500	\$5,500	\$0	\$5,500
Reimbursement-Boyer/Tenfold Construction	147,711	147,711	0	147,711
Total Revenues	153,211	153,211	0	153,211
Transfer From Other Funds				
Transfer from General Fund	634,803	634,803	0	634,803
Transfer from Road Impact Fees	151,154	151,154	0	151,154
Transfer from Fire Impact Fee	87,242	87,242	0	87,242
Transfer from Police Impact Fees	62,727	62,727	0	62,727
Transfer from RDA	767,400	770,725	0	770,725
Use of Fund Balance	0	0	345,083	345,083
Total Trans From Other Funds	1,703,326	1,706,651	345,083	2,051,734
Total Revenues and Transfers	1,856,537	1,859,862	345,083	2,204,945
Operating Expenditures				
Principal on Long-Term Debt	1,175,000	1,175,000	0	1,175,000
Interest on Long-Term Debt	588,223	588,223	0	588,223
Trustee Fees	5,500	5,500	0	5,500
Arbitrage Compliance	0	3,325	0	3,325
Total Operating Expenditures	1,768,723	1,772,048	0	1,772,048
Transfers Out				
Transfer to CP Bonds Proceeds	0	0	345,083	345,083
Contribution to Fund Balance	87,814	87,814	0	87,814
Total Transfers Out	87,814	87,814	345,083	432,897
Total Expenditures	1,856,537	1,859,862	345,083	2,204,945

Notes to Debt Service Fund

Revenues - Adjusted to account for use of fund balance for CP Proceeds bonds.

Expenditures - Transfer to CP Bonds Proceeds.

Debt Service, SID Bond

	Adopted Budget FY 16-17	Amended Budget 1/17/2017	Jan-Jun Adjustments	Final Budget FY 16-17
Revenues				
Special Assessments	\$726,754	\$726,754	\$206,592	\$933,346
Total Revenues	726,754	726,754	206,592	933,346
Transfer From Other Funds				
Use of Fund Balance	0	0	0	0
Total Trans From Other Funds	0	0	0	0
Total Revenues and Transfers	726,754	726,754	206,592	933,346
Operating Expenditures				
Operating Expenditures	21,350	21,350	0	21,350
Principal on Bonds	652,000	652,000	205,000	857,000
Bond Interest Payment	51,154	51,154	0	51,154
Trustee Fees	2,250	2,250	0	2,250
Total Operating Expenditures	726,754	726,754	205,000	931,754
Transfers Out				
Contribution to Fund Balance	0	0	1,592	1,592
Total Transfers Out	0	0	1,592	1,592
Total Expenditures	726,754	726,754	206,592	933,346

Notes to SID Bond Debt Service Fund

Revenues - Adjusted to account for bond principal payment.

Expenditures - Adjusted to account for bond principal payment.

Debt Service, MBA

	Adopted Budget FY 16-17	Amended Budget 1/17/2017	Jan-Jun Adjustments	Final Budget FY 16-17
Revenues				
Investment Earnings	\$1,750	\$1,750	\$0	\$1,750
Total Revenues	1,750	1,750	0	1,750
Transfer From Other Funds				
Transfer from RDA	726,294	726,294	0	726,294
Use of Fund Balance	0	3,325	0	3,325
Total Trans From Other Funds	726,294	729,619	0	729,619
Total Revenues and Transfers	728,044	731,369	0	731,369
Operating Expenditures				
Principal on Bonds	575,000	575,000	0	575,000
Bond Interest Payment	151,294	151,294	0	151,294
Trustee Fees	1,750	1,750	0	1,750
Arbitrage Compliance	0	3,325	0	3,325
Total Operating Expenditures	728,044	731,369	0	731,369
Transfers Out				
Contribution to Fund Balance	0	0	0	0
Total Transfers Out	0	0	0	0
Total Expenditures	728,044	731,369	0	731,369

Notes to MBA Fund

Revenues - No changes.

Expenditures - No changes.

Capital Projects Fund

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

Capital Projects

This fund is used to record the receipt of impact fees, transfers from, and other resources of revenue to be used for major capital acquisition and construction projects. The fund is also used to account for the expenditure of funds towards these projects. This fund is split into Infrastructure Maintenance and Operations & Maintenance.

Capital Equipment

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

Capital Projects Bond Proceeds

This fund is used to track all proceeds for the 2015 RDA Bond and the 2016 Special Assessment Bond.

Capital Projects, Infrastructure Maintenance

	Adopted Budget FY 16-17	Amended Budget 1/17/2017	Jan-Jun Adjustments	Final Budget FY 16-17
Revenues				
Impact Fees	\$0	\$0	\$91,113	91,113
Other Donations/Reimbursements	0	123,807	0	123,807
Miscellaneous Revenue	0	18,000	0	18,000
Total Revenues	0	141,807	91,113	232,920
Transfer From Other Funds				
Transfer from General Fund	500,000	768,000	0	768,000
Transfer from General CIP Maintenance	0	0	17,000	17,000
Transfer from Storm Drain	1,002,000	1,002,000	64,987	1,066,987
Transfer from Capital Projects Bond Proceeds	0	18,103	445,054	463,157
Transfer from Parks Impact Fees	0	0	250,000	250,000
Park Impact Fee Use of Fund Balance	1,765,000	3,697,836	43,809	3,741,645
Storm Drain Impact Fee Use of Fund Balance	0	28,722	0	28,722
Road Impact Fee Use of Fund Balance	391,154	391,154	0	391,154
Fire Impact Fee Use of Fund Balance	87,242	87,242	0	87,242
Police Impact Fee Use of Fund Balance	62,727	62,727	0	62,727
Use of Fund Balance	1,804,600	7,725,807	500,000	8,225,807
Total Trans From Other Funds	5,612,723	13,781,591	1,320,850	15,102,441
Total Revenues and Transfers	5,612,723	13,923,398	1,411,963	15,335,361
Project Expenditures (By Funding Source)				
Transportation Projects	240,000	240,000	0	240,000
Parks Projects	2,212,000	5,351,495	43,809	5,395,304
Storm Drain Projects	1,002,000	1,030,722	64,987	1,095,709
Miscellaneous Road Projects	150,000	2,209,437	0	2,209,437
Facilities Projects	650,000	778,867	17,000	795,867
Fire Station 63	175,000	2,902,051	0	2,902,051
Streetlight Projects	0	91,000	0	91,000
Developer Reimbursements	0	0	91,113	91,113
Total Project Expenditures	4,429,000	12,603,572	216,909	12,820,481

Capital Projects, Infrastructure Maintenance

	Adopted Budget FY 16-17	Amended Budget 1/17/2017	Jan-Jun Adjustments	Final Budget FY 16-17
Transfers Out				
Transfer to General Debt Service Fund	301,123	301,123	0	301,123
Transfer to Capital Equipment	882,600	882,600	500,000	1,382,600
Transfer to General CIP	0	0	250,000	250,000
Road Impact Fees Contribution to Fund Balance	0	0	342,257	342,257
Contribution to Fund Balance	0	136,103	102,797	238,900
Total Transfers Out	1,183,723	1,319,826	1,195,054	2,514,880
Total Expenditures	5,612,723	13,923,398	1,411,963	15,335,361

Notes to Capital Projects Fund

Revenues - Adjusted revenues to account for use of fund balance and transfers.

Expenditures - Adjusted expenditures to reflect actual project spending.

Capital Projects, Maintenance & Operations

	Adopted Budget FY 16-17	Amended Budget 1/17/2017	Jan-Jun Adjustments	Final Budget FY 16-17
Revenues				
Other Grants/Donations	\$0	\$20,000	\$0	\$20,000
Total Revenues	0	20,000	0	20,000
Transfer From Other Funds				
Transfer from General Fund	1,851,000	1,851,000	0	1,851,000
Transfer from RDA	0	0	60,000	60,000
Transfer from Mulligans	65,000	0	0	0
Use of Fund Balance	0	1,208,810	0	1,208,810
Total Trans From Other Funds	1,916,000	3,059,810	60,000	3,119,810
Total Revenues and Transfers	1,916,000	3,079,810	60,000	3,139,810
Project Expenditures (By Funding Source)				
Transportation Projects	530,000	530,000	60,000	590,000
Streets Maintenance Projects	30,000	268,745	0	268,745
Parks Projects	121,000	761,200	0	761,200
Facilities Projects	1,040,000	1,324,865	(17,000)	1,307,865
Fire Projects	195,000	195,000	0	195,000
Total Project Expenditures	1,916,000	3,079,810	43,000	3,122,810
Transfers Out				
Transfer to General CIP Infrastructure	0	0	17,000	17,000
Contribution to Fund Balance	0	0	0	0
Total Transfers Out	0	0	17,000	17,000
Total Expenditures	1,916,000	3,079,810	60,000	3,139,810

Notes to Capital Projects Fund

Revenues - Adjusted revenues to account for transfers.

Expenditures - Adjusted expenditures to reflect actual project spending.

Capital Projects, Capital Equipment

	Adopted Budget FY 16-17	Amended Budget 1/17/2017	Jan-Jun Adjustments	Final Budget FY 16-17
Revenues				
Other Miscellaneous	\$0	\$0	\$0	\$0
Total Revenues	0	0	0	0
Transfer From Other Funds				
Transfer from General CIP	882,600	882,600	500,000	1,382,600
Use of Fund Balance	0	1,139,526	0	1,139,526
Total Trans From Other Funds	882,600	2,022,126	500,000	2,522,126
Total Revenues and Transfers	882,600	2,022,126	500,000	2,522,126
Project Expenditures				
Computer Software & Equipment	0	596,376	500,000	1,096,376
Fire Equipment	0	142,193	0	142,193
Fleet Equipment	882,600	1,191,051	0	1,191,051
Sanitation Equipment	0	92,204	0	92,204
Police Equipment	0	302	0	302
Total Project Expenditures	882,600	2,022,126	500,000	2,522,126
Transfers Out				
Contribution to Fund Balance	0	0	0	0
Total Transfers Out	0	0	0	0
Total Expenditures	882,600	2,022,126	500,000	2,522,126

Notes to Capital Equipment Fund

Revenues - Adjusted to account for transfers.

Expenditures - Adjusted to account for carryovers.

Capital Projects, Capital Projects Bond

	Adopted Budget FY 16-17	Amended Budget 1/17/2017	Jan-Jun Adjustments	Final Budget FY 16-17
Revenues				
Interest Income	\$0	\$339,000	\$0	\$339,000
Bond Proceeds	0	0	21,155,000	21,155,000
Bond Premium	0	0	2,583,013	2,583,013
Total Revenues	0	339,000	23,738,013	24,077,013
Transfer From Other Funds				
Transfer from Debt Service Fund	0	0	345,083	345,083
Use of Fund Balance	0	44,814,033	652,747	45,466,780
Total Trans From Other Funds	0	44,814,033	997,830	45,811,863
Total Revenues and Transfers	0	45,153,033	24,735,843	69,888,876
Operating Expenditures				
Bond Issuance Costs	0	349,142	239,895	589,037
2016 SSA Project Area Infrastructure	0	30,994,817	0	30,994,817
Parking Structure Project	0	13,451,971	0	13,451,971
City Hall Annex Building/Remodel	0	0	15,080,000	15,080,000
Road Betterments	0	0	498,043	498,043
Payment to Escrow Agent	0	0	8,263,201	8,263,201
Total Operating Expenditures	0	44,795,930	24,081,139	68,877,069
Transfers Out				
Transfer to General CIP	0	18,103	102,797	120,900
Transfer to General Fund	0	0	76,957	76,957
Transfer to Road Impact Fees	0	0	342,257	342,257
Transfer to Water CIP General	0	0	132,693	132,693
Contribution to Fund Balance	0	339,000	0	339,000
Total Transfers Out	0	357,103	654,704	1,011,807
Total Expenditures	0	45,153,033	24,735,843	69,888,876

Notes to Capital Projects Bond Proceeds

Revenues - Adjusted to account for Bond Proceeds.

Expenditures - Adjusted to account for Bond Proceeds.

City of South Jordan

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