

The City of
South Jordan
Utah

It's all about people



Final
Amended Budget

Fiscal Year
2012-2013

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City Manager's Letter

Scott L. Osborne, *Mayor*
Mark Seethaler, *Council Member*
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John H. Geilmann, *City Manager*

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May 21, 2013

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

Re: Fiscal Year 2012-2013 Final Amended Budget

The final amended budget for the fiscal year 2012-2013 has been prepared and is hereby submitted for review. The purpose of the final amendment is to document the various proposed budget adjustments made during the current fiscal year and to update revenue and expenditure projections. The detail of each adjustment is listed within the respective budget.

General Fund Revenues

The total adjustment to General Fund revenues is an increase of **\$445,658**. The following details the most significant changes:

Licenses & Permits increased in the amount of **\$63,850** to cover the increased cost of credit card processing fees.

Intergovernmental Revenues increased in the amount of **\$133,209** (due to the receipt of various grant funding which is not recognized until received).

Administration Fees from water increased in the amount of **\$14,000** to cover for increased cost of utility bill mailing.

Charges for Services increased in the amount of **\$88,468** to cover the increased cost of credit card processing fees and part time personnel cost.

Use of Fund Balance

\$10,000 of unspent grants from previous years was used toward current year PACD expenditures.

Transfers

During the year various projects are carried out by General Fund, funding for which are recorded and reported in other funds. Such projects for the current fiscal year totaled **\$122,633**

General Fund Expenditures

General Fund expenditures increased in the amount of **\$578,291**. The increase in expenditures includes the utilization of increase of revenues, use of fund balance and transfers described above.

Other Funds

The most significant changes in other funds are primarily due to the adjustments made to account for capital improvement projects (CIP) spending. Most projects are not funded initially. As impact fees and other revenues become available, budget is amended to fund projects as approved by the City Council

Acknowledgement & Gratitude

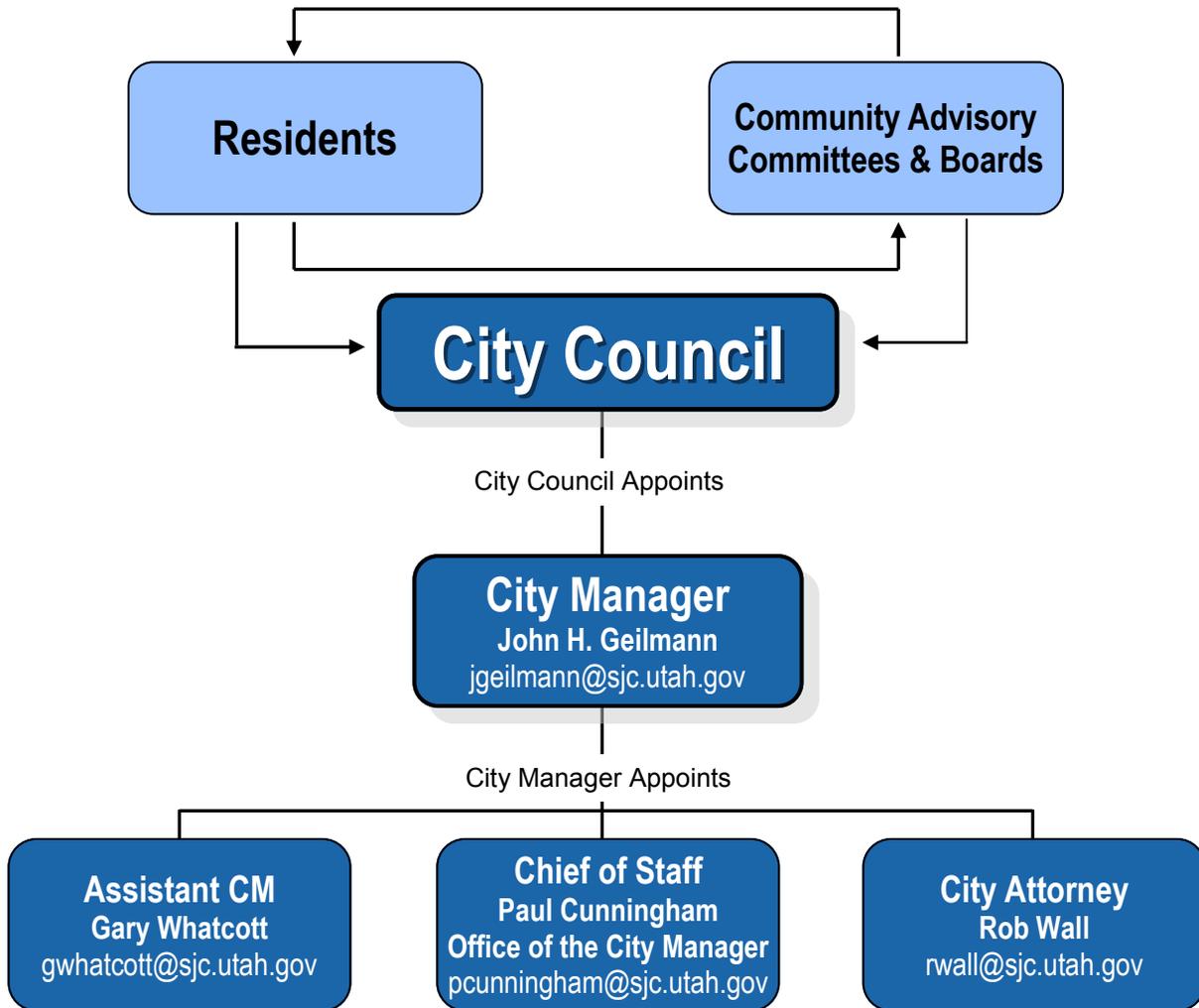
As I have stated before, words are simply not enough to express the level of respect and gratitude I have towards members of the finance staff, for their contributions to the budget process which requires a monumental amount of time and effort.

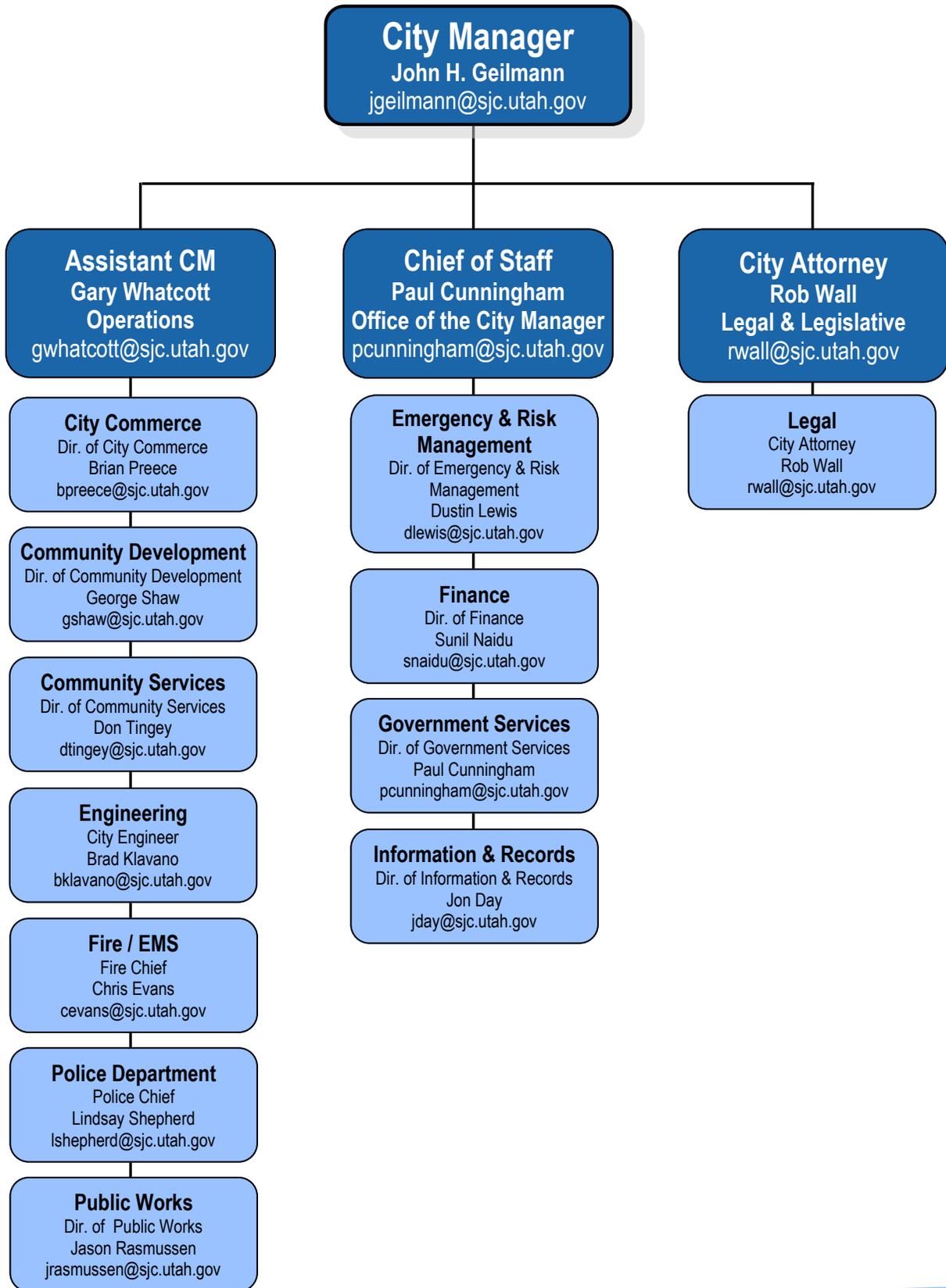
Respectfully submitted,

A handwritten signature in black ink that reads "John H. Geilmann". The signature is written in a cursive, flowing style.

John H. Geilmann
City Manager/Budget Officer

City of South Jordan Organization Chart





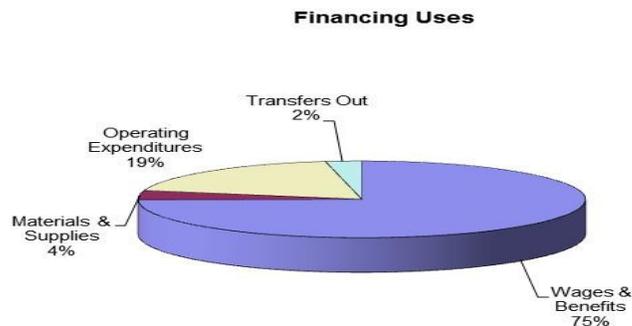
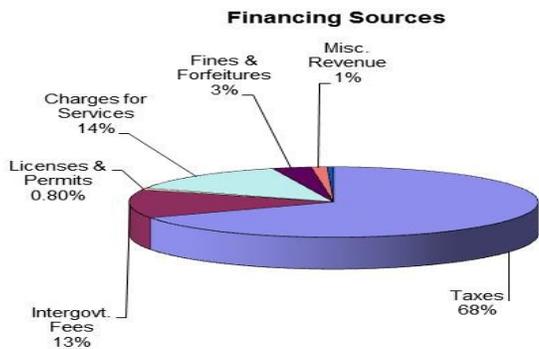
General Fund Summary

	Adopted Budget FY 12-13	Jul-Jun Adjustments	Final Budget FY 12-13
REVENUES			
Sales Taxes	\$8,592,249	\$0	\$8,592,249
Property Taxes	7,095,000	0	7,095,000
Franchise Taxes	3,625,000	0	3,625,000
Motor Vehicle Fees	585,000	0	585,000
Class C Road Funds	1,650,000	0	1,650,000
Licenses & Permits	2,126,500	63,850	2,190,350
Intergovernmental Revenues	102,000	133,209	235,209
Administration Fees	2,036,400	14,000	2,050,400
Charges for Services	1,888,221	88,468	1,976,689
Fines and Forfeitures	900,000	0	900,000
Investment Earnings	110,000	0	110,000
Miscellaneous Revenue	115,000	146,131	\$261,131
Total General Fund Revenue	28,825,370	445,658	29,271,028
TRANSFERS IN AND USE OF FUND BALANCE			
Transfers In	16,818	122,633	139,451
Use of Fund Balance	0	10,000	10,000
Total Transfers In and Use of Fund Balance	16,818	132,633	149,451
Total Rev, Trans in, and Use of Fund Balance	28,842,188	578,291	29,420,479
EXPENDITURES			
Wages and Benefits	21,780,385	196,551	21,976,936
Materials and Supplies	1,121,701	38,402	1,160,103
Operating Expenditures	5,181,809	333,338	5,515,147
Total General Fund Expenditures	28,083,895	568,291	28,652,186
TRANSFERS OUT AND CONTRIBUTION TO FUND BALANCE			
Transfers Out	758,293	10,000	768,293
Contribution to Fund Balance	0	0	0
Total Transfers Out and Contribution to Fund Balance	758,293	10,000	768,293
Total Exp, Trans Out, and Cont to Fund Balance	28,842,188	578,291	29,420,479

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.



Division Activities, 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.

Executive

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 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.

Budget & Strategic Planning

Budget & Strategic Planning Admin

Formerly the Marketing, Management & Finance Administration, the key function of the Assistant City Manager is to provide leadership & oversight to the key internal support services of the City as well as Community Services Administration and Programs. This ACM also fills the duties of the Budget Officer of the City. *(This division has been eliminated and the budget was consolidated into Finance).*

Community Services

Community Services Admin

The Community Services Administration department provides leadership and administrative support for all community services divisions.

Community Services Programs

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

Country Fest

Country Fest is South Jordan's annual "town days" celebration. Celebrated annually on the third weekend in June and lasts approximately 2.5 days for the residents, businesses and visitors of South Jordan City.

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.

Gale Center

The Gale Center provides preservation and education of South Jordan City and local history. Programs

Division Activities, General Fund

include educational lectures and art series, as well as hands-on exhibits and display space for historical museum items, artwork and educational exhibits.

Historical Committee

The Historical Committee is organized to promote and encourage local historical preservation. On an annual basis the committee maintains the Veteran’s Memorial monument in the City’s cemetery and regularly provides feedback and consult on historical events and programs.

Public Arts

The Public Arts and Cultural Development Board (PACDB) promotes art and cultural opportunities as well as increased awareness through community events, activities and education.

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.

Senior Committee

The South Jordan Senior Committee monitors and fulfills the needs of senior citizens within the City. It coordinates with and provides feedback to the Senior Programs department. The volunteer committee members are appointed by City Council and serve for two-year terms.

Finance

Finance

The Finance Department provides budget, accounting, treasury, purchasing, utility billing and funding direction for the City. This includes, accounts payable, accounts receivable, reporting all financial transactions for the City and producing the City’s Annual Financial Report (CAFR). Additionally, the Finance Department provides budget and financial support for the City’s Redevelopment Agency (RDA) and the Municipal Building Authority (MBA). *(Utility Billing and Budget & Strategic Planning Admin Budgets have been consolidated into this budget).*

Government Services

Government Services Admin

Government Services Admin is responsible for providing management direction and support for Human Resources and the Justice Court, as well as special projects related to City Code and other issues.

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.

Division Activities, General Fund

Human Resources

The Human Resources division is the employee problem-solving hub of the City. Daily functions support managers in recruiting and hiring the most suitable applicants, employee relations, employee payroll changes and questions, 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.

Code Compliance

The Code Compliance division serves a primary role in protecting the health and safety of our residents and visitors. Using a proactive approach to educate and request compliance of the Municipal Code in a friendly, fair and impartial manner, Code Compliance assists in maintaining the aesthetic appeal of the City, and maintaining property values. This department coordinates regularly with Planning and Zoning and Business Licensing for a more efficient approach with residents. *(Code Compliance has been moved under City Commerce & Sustainability).*

Information & Records

Communication Center

The Communication Center is a centralized group of problem-solvers who answer citizens when they call the City or come to City Hall. The agents who work in this division take utility payments, accept business license application 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.

Information & Records Admin

The Information & Records Admin division provides direction and support for the Information Services, Communication Center and City Recorder departments of the City. The division helps coordinate communication within the City and with outside media organizations through the Public Information Officer (PIO).

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 department provides and maintains all software programs and data storage including all relative hardware.

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.

Division Activities, General Fund

Legal & Legislative

Legal

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

Emergency Management

The Emergency Management division is responsible for coordinating the combined efforts and resources from 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 manmade. The division supports the community before, during and after unusual events and major disasters by focusing on mitigation, preparedness, response and recovery activities.

Risk Management

Risk Management 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 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.

Operations

Operations Admin

Formerly titled Response Administration, this Assistant City Manager oversees the core operational departments of the City and functions as a liaison with external agencies and partners including Rio Tinto and Daybreak.

City Commerce & Sustainability

City Commerce & Sustainability

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. *(Code Compliance is now under this division).*

Division Activities, General Fund

Community Development

Community Development Admin

The Community Development Department houses and provides administrative support for the Building & Safety division and Planning & Zoning division. The department helps set the vision for the future of the community and ensures the City is developing and building in a manner consistent with the South Jordan General Plan goals and policies, the City's Mission Statement and Service Values.

Building

The Building Division promotes the general health, safety and welfare of South Jordan citizens by effectively administering and enforcing building regulation mandated by City and State governments. Provide professional, efficient and accurate guidance through the residential and commercial building process by providing information to the public to assist them in understanding the application of the adopted codes and ordinances. Committed to the latest technology and methods of construction by continuing education, training and testing of the International Building, Fire, Plumbing, Mechanical and Energy Code, as well as the National Electrical Code. Plan review and inspect every new residential dwelling in the City, as well as over 12 million square feet of commercial and industrial development.

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.

Engineering

Engineering

The Engineering division develops master plans for the storm drain, transportation and culinary water system 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.

Division Activities, General Fund

Fire

Fire

The South Jordan Fire Department is a progressive organization of dedicated men and women protecting lives and property within the City. Operating out of two stations, the fire department responds to more than 2,500 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.

Police

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. Also work with the Department of Agriculture, The Division of Wildlife, Animal Welfare Organizations and other animal control agencies throughout the State to exchange information and advice.

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 prosecution, traffic management, data collection and maintenance, public education, fiscal prudence and creative problem solving. The Police Department also houses the Animal Control division.

Public Works

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 Municipal Services maintenance yard.

Public Works Admin

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

Parks

The Parks, Trails and Open Space division provides maintenance to over 400 acres of park space which

Division Activities, General Fund

includes 30 parks with maintenance for the following items; playgrounds, restrooms, pavilions, tennis courts, basketball courts, volleyball courts, horseshoes and drinking fountains.

Street Lighting

The Street Light division manages and maintains over 3,400 street lights within the City. Additionally, the division pays for over 700 street lights that are owned and maintained by Rocky Mountain Power.

Streets

The Streets division is fully providing safe, well maintained and aesthetically pleasing roads for all citizens who reside, conduct business or travel through or within the community. The division also maintains sidewalk, street signs, and provide graffiti removal and snow removal. The Street division services are rendered with an emphasis on best management practices, APWA and 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, fiscal prudence and creative problem solving.

Utility Billing

The Utility Billing division creates and maintains the utility accounts of all City-operated utilities, including culinary water, secondary water, storm water, garbage services and some special services area loan processing. Customer services representatives are responsible for billing, collections, and maintenance of accounts. Additionally, the representatives assist residents and visitors at the front counter and over the telephone. Neighborhood cleanup/dumpster requests are also handled and maintained by the Utility Billing division. *(This division has been eliminated and the budget was consolidated into Finance).*

General Fund, All Departments

	Adopted Budget FY 12-13	Jul-Jun Adjustments	Final Budget FY 12-13
<u>Executive</u>			
Executive			
Wages and Benefits	562,127	14,000	576,127
Salary Adjustments	400,000	(400,000)	0
Materials and Supplies	84,346	(600)	83,746
Operating Expenditures	265,456	845	266,301
Total Executive	1,311,929	(385,755)	926,174
<u>Budget & Strategic Planning</u>			
Budget & Strategic Planning Admin			
Wages and Benefits	165,899	(69,950)	95,949
Materials and Supplies	8,250	(8,250)	0
Operating Expenditures	74,200	(74,200)	0
Budget & Strategic Planning Admin	248,349	(152,400)	95,949
*Combined with Finance			
<u>Community Services</u>			
Community Services Administration			
Wages and Benefits	252,515	8,700	261,215
Materials and Supplies	9,798	2,500	12,298
Operating Expenditures	22,845	(3,500)	19,345
Total Community Services Admin	285,158	7,700	292,858
Community Services Programs			
Wages and Benefits	406,803	9,000	415,803
Materials and Supplies	28,402	28,483	56,885
Operating Expenditures	88,042	3,100	91,142
Total Community Services Prog	523,247	40,583	563,830
Country Fest			
Wages and Benefits	0	0	0
Materials and Supplies	0	0	0
Operating Expenditures	50,000	55,050	105,050
Total Country Fest	50,000	55,050	105,050
Facilities			
Wages and Benefits	620,355	2,500	622,855
Materials and Supplies	141,153	8,785	149,938
Operating Expenditures	354,435	2,900	357,335
Total Facilities	1,115,943	14,185	1,130,128
Gale Center			
Wages and Benefits	54,477	0	54,477
Materials and Supplies	4,220	3,988	8,208
Operating Expenditures	35,671	7,323	42,994
Total Gale Center	94,368	11,311	105,679

General Fund, All Departments

	Adopted Budget FY 12-13	Jul-Jun Adjustments	Final Budget FY 12-13
Historical Committee			
Wages and Benefits	0	0	0
Materials and Supplies	0	0	0
Operating Expenditures	3,200	0	3,200
Total Historical Committee	3,200	0	3,200
Public Arts			
Wages and Benefits	0	0	0
Materials and Supplies	0	0	0
Operating Expenditures	35,000	24,853	59,853
Total Public Arts	35,000	24,853	59,853
Seniors			
Wages and Benefits	136,397	2,200	138,597
Materials and Supplies	9,550	2,500	12,050
Operating Expenditures	45,010	(750)	44,260
Total Seniors	190,957	3,950	194,907
Senior Committee			
Wages and Benefits	0	0	0
Materials and Supplies	0	0	0
Operating Expenditures	2,500	0	2,500
Total Senior Committee	2,500	0	2,500
Finance			
Finance			
Wages and Benefits	682,976	61,706	744,682
Materials and Supplies	104,600	22,309	126,909
Operating Expenditures	115,904	180,075	295,979
Total Finance	903,480	264,090	1,167,570
Government Services			
Government Services Admin			
Wages and Benefits	212,441	13,300	225,741
Materials and Supplies	4,640	4	4,644
Operating Expenditures	6,113	29,926	36,039
Total Government Services Admin	223,194	43,230	266,424
Court			
Wages and Benefits	357,390	7,000	364,390
Materials and Supplies	19,358	(450)	18,908
Operating Expenditures	62,254	450	62,704
Total Court	439,002	7,000	446,002

General Fund, All Departments

	Adopted Budget FY 12-13	Jul-Jun Adjustments	Final Budget FY 12-13
Human Resources			
Wages and Benefits	138,174	64,300	202,474
Materials and Supplies	15,294	270	15,564
Operating Expenditures	28,729	0	28,729
Total Human Resources	182,197	64,570	246,767
Code Compliance			
Wages and Benefits	115,711	2,000	117,711
Materials and Supplies	5,330	(1,000)	4,330
Operating Expenditures	7,180	1,000	8,180
Total Code Compliance	128,221	2,000	130,221
<u>Information & Records</u>			
Information & Records Admin			
Wages and Benefits	182,498	2,700	185,198
Materials and Supplies	27,140	(22,000)	5,140
Operating Expenditures	2,250	0	2,250
Total Information & Records Admin	211,888	(19,300)	192,588
Communication Center			
Wages and Benefits	343,741	51,179	394,920
Materials and Supplies	2,700	0	2,700
Operating Expenditures	3,400	0	3,400
Total Communication Center	349,841	51,179	401,020
Information Services			
Wages and Benefits	510,082	2,000	512,082
Materials and Supplies	16,400	0	16,400
Operating Expenditures	366,373	1,000	367,373
Total Information Services	892,855	3,000	895,855
Recorder			
Wages and Benefits	155,271	2,300	157,571
Materials and Supplies	63,945	0	63,945
Operating Expenditures	35,660	0	35,660
Total Recorder	254,876	2,300	257,176
<u>Legal</u>			
Legal			
Wages and Benefits	741,869	9,000	750,869
Materials and Supplies	32,050	500	32,550
Operating Expenditures	49,200	(500)	48,700
Total Legal	823,119	9,000	832,119

General Fund, All Departments

	Adopted Budget FY 12-13	Jul-Jun Adjustments	Final Budget FY 12-13
<u>Emergency Management</u>			
Emergency Management			
Wages and Benefits	174,441	6,000	180,441
Materials and Supplies	8,430	0	8,430
Operating Expenditures	9,110	17,500	26,610
Total Emergency Management	191,981	23,500	215,481
Risk Management			
Wages and Benefits	0	0	0
Materials and Supplies	0	0	0
Operating Expenditures	504,395	75,000	579,395
Total Risk Management	504,395	75,000	579,395
<u>Operations</u>			
Operations Admin			
Wages and Benefits	180,616	12,500	193,116
Materials and Supplies	17,300	1,100	18,400
Operating Expenditures	34,200	(4,600)	29,600
Total Operations Admin	232,116	9,000	241,116
<u>City Commerce & Sustainability</u>			
City Commerce & Sustainability			
Wages and Benefits	207,851	7,000	214,851
Materials and Supplies	14,475	0	14,475
Operating Expenditures	8,890	0	8,890
Total City Commerce & Sustainability	231,216	7,000	238,216
<u>Community Development</u>			
Building			
Wages and Benefits	887,202	55,463	942,665
Materials and Supplies	17,760	3,810	21,570
Operating Expenditures	25,500	60,040	85,540
Total Building	930,462	119,313	1,049,775
Comm Dev Admin			
Wages and Benefits	124,103	13,200	137,303
Materials and Supplies	4,065	486	4,551
Operating Expenditures	1,924	(486)	1,438
Total Comm Dev	130,092	13,200	143,292

General Fund, All Departments

	Adopted Budget FY 12-13	Jul-Jun Adjustments	Final Budget FY 12-13
Planning			
Wages and Benefits	424,495	16,500	440,995
Materials and Supplies	10,135	255	10,390
Operating Expenditures	10,880	(255)	10,625
Total Planning	445,510	16,500	462,010
Engineering			
Engineering			
Wages and Benefits	1,558,243	15,308	1,573,551
Materials and Supplies	37,010	0	37,010
Operating Expenditures	35,250	61,000	96,250
Total Engineering	1,630,503	76,308	1,706,811
Fire			
Fire			
Wages and Benefits	4,030,061	176,332	4,206,393
Materials and Supplies	86,913	(1,774)	85,139
Operating Expenditures	289,909	42,550	332,459
Total Fire	4,406,883	217,108	4,623,991
Police			
Animal Control			
Wages and Benefits	155,532	5,060	160,592
Materials and Supplies	6,532	663	7,195
Operating Expenditures	12,604	865	13,469
Total Animal Control	174,668	6,588	181,256
Police			
Wages and Benefits	4,848,609	126,378	4,974,987
Materials and Supplies	96,410	11,533	107,943
Operating Expenditures	629,176	(31,160)	598,016
Total Police	5,574,195	106,751	5,680,946
Public Works			
Fleet			
Wages and Benefits	328,905	15,000	343,905
Materials and Supplies	22,584	(642)	21,942
Operating Expenditures	243,970	642	244,612
Total Fleet	595,459	15,000	610,459

General Fund, All Departments

	Adopted Budget FY 12-13	Jul-Jun Adjustments	Final Budget FY 12-13
Public Works Admin			
Wages and Benefits	527,027	15,000	542,027
Materials and Supplies	12,400	(300)	12,100
Operating Expenditures	40,642	300	40,942
Total Public Works Admin	580,069	15,000	595,069
Parks			
Wages and Benefits	1,205,581	9,507	1,215,088
Materials and Supplies	108,730	(20,846)	87,884
Operating Expenditures	285,800	20,666	306,466
Total Parks	1,600,111	9,327	1,609,438
Streetlighting			
Wages and Benefits	181,296	500	181,796
Materials and Supplies	54,562	6,947	61,509
Operating Expenditures	526,533	(52,947)	473,586
Total Streetlighting	762,391	(45,500)	716,891
Streets			
Wages and Benefits	764,450	43,003	807,453
Materials and Supplies	41,960	5,420	47,380
Operating Expenditures	768,729	17,496	786,225
Total Streets	1,575,139	65,919	1,641,058
Utility Billing			
Wages and Benefits	143,247	(102,135)	41,112
Materials and Supplies	5,259	(5,259)	0
Operating Expenditures	100,875	(100,875)	0
Total Utility Billing	249,381	(208,269)	41,112

*Combined with Finance

Total General Fund All Departments	28,083,895	568,291	28,652,186
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Notes to General Fund All Departments

General Changes - The Budget & Strategic Planning and Utility Billing budgets were combined into the Finance budget.

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

Operating - Adjusted to account for the expenditure of miscellaneous revenue and grant funds.

Fund Activities, Special Revenue Funds

South Jordan's special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes. South Jordan currently maintains 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

The RDA Housing division 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 and #13 South Station. It is part of the general RDA efforts of the City.

Community Development Block Grant (CDBG)

Community Development Block Grant (CDBG) funds are received from the U.S. Department of Housing and Urban Development (HUD). With the 2010 census, the City officially met the population requirements to meet the definition of a metropolitan city and received an annual formula allocation of CDBG funds directly from HUD.

Storm Drain

The Storm Drain 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 Drain 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 in 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 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

Revenues	Adopted Budget FY 12-13	Jul-Jun Adjustments	Final Budget FY 12-13
Revenues			
Project #1 Towers Increment	\$527,041	\$0	\$527,041
Project #2 Harmons	350,814	0	350,814
Project #3 Southgate Increment	826,867	0	826,867
Project #4 Gateway Increment	100,000	0	100,000
Project #5 South Jordan Parkway Increment	666,517	0	666,517
Project #6 South I-15 Frontage	714,570	0	714,570
Project #7 North Jordan Gateway Increment	319,337	0	319,337
Project #8 South Towne Center Increment	336,384	0	336,384
Project #10 South Bangerter	1,460,467	0	1,460,467
Project #11 Merit Medical	522,893	0	522,893
Admin. Fee - CDA	151,882	0	151,882
Bond Proceeds	0	0	0
Sale of Property	0	0	0
Investment Earnings	0	0	0
Miscellaneous Revenue	0	0	0
Rental Income	0	0	0
Total Revenues	5,976,772	0	5,976,772
Transfer From Other Funds			
Transfer From CDA	0	0	0
Transfer From RDA Housing	0	350,000	350,000
Use of Fund Balance	0	0	0
Total Trans From Other Funds	0	350,000	350,000
Total Revenues and Transfers	5,976,772	350,000	6,326,772
Operating Expenditures			
Employee Wages and Benefits	0	0	0
Materials and Supplies	61,800	600	62,400
Operating Expenditures	405,101	349,400	754,501
Debt Service	873,606	0	873,606
Cost of Issuance	0	0	0
Trustee Fees	1,813	0	1,813
Total Operating Expenditures	1,342,320	350,000	1,692,320
Project Expenditures			
Tax Increment Commitments	2,077,891	220,128	2,298,019
Capital Improvement Projects	80,000	0	80,000
Total Project Expenditures	2,157,891	220,128	2,378,019
Transfers Out			
Transfer to General Fund	0	0	0
Transfer to General Debt Service Fund	763,537	0	763,537
Transfer to Capital Equipment	0	0	0
Transfer to CIP General	0	0	0
Transfer to MBA	444,426	0	444,426
Transfer to Fitness Center	0	0	0
Transfer to Mulligan's	0	0	0
Transfer to Risk Management	19	0	19
Contribution to Fund Balance	1,268,579	(220,128)	1,048,451
Total Transfers Out	2,476,561	(220,128)	2,256,433
Total Expenditures	5,976,772	350,000	6,326,772

Notes to Redevelopment Agency Fund

Revenues - Transfer from RDA Housing for Forest City Contract.

Expenditures - Interdepartmental transfers for accuracy.

Special Revenue, RDA Housing

Revenues	Adopted Budget FY 12-13	Jul-Jun Adjustments	Final Budget FY 12-13
Revenues			
Housing Revenue	\$1,502,884	\$0	\$1,502,884
Bond Proceeds	0	0	0
Other Miscellaneous	0	0	0
Investment Earnings	0	0	0
Total Revenues	1,502,884	0	1,502,884
Transfer From Other Funds			
Transfer From CDA	0	0	0
Use of Fund Balance	0	350,000	350,000
Total Trans From Other Funds	0	350,000	350,000
Total Revenues and Transfers	1,502,884	350,000	1,852,884
Operating Expenditures			
Debt Service	331,368	0	331,368
Cost of Issuance	0	0	0
Trustee Fees	687	0	687
Total Operating Expenditures	332,055	0	332,055
Project Expenditures			
Housing Program	0	0	0
Property Acquisition	0	0	0
Total Project Expenditures	0	0	0
Transfers Out			
Transfer to RDA	0	350,000	350,000
Contribution to Fund Balance	1,170,829	0	1,170,829
Total Transfers Out	1,170,829	350,000	1,520,829
Total Expenditures	1,502,884	350,000	1,852,884

Notes to Redevelopment Housing Fund

Revenues - Use of Fund Balance.

Expenditures - Transfer to RDA for Forest City Contract.

Special Revenue, CDA

Revenues	Adopted Budget FY 12-13	Jul-Jun Adjustments	Final Budget FY 12-13
Revenues			
Project#12 Commerce Park	\$4,315,523	\$0	\$4,315,523
Project#13 South Station	1,895,368	0	1,895,368
Other Miscellaneous	0	0	0
Investment Earnings	0	0	0
Total Revenues	6,210,891	0	6,210,891
Transfer From Other Funds			
Use of Fund Balance	0	0	0
Total Trans From Other Funds	0	0	0
Total Revenues and Transfers	6,210,891	0	6,210,891
Operating Expenditures			
Operating Expenditures	287,494	0	287,494
Infrastructure Maintenance	0	92,075	92,075
Total Operating Expenditures	287,494	92,075	379,569
Project Expenditures			
Tax Increment Commitments	4,951,355	(92,075)	4,859,280
Capital Reserve	972,042	0	972,042
Total Project Expenditures	5,923,397	(92,075)	5,831,322
Transfers Out			
Transfer to RDA	0	0	0
Contribution to Fund Balance	0	0	0
Total Transfers Out	0	0	0
Total Expenditures	6,210,891	0	6,210,891

Notes to CDA Fund

Revenues - No Changes.

Expenditures - Interdepartmental transfers for accuracy.

Special Revenue, CDBG

Revenues	Adopted Budget FY 12-13	Jul-Jun Adjustments	Final Budget FY 12-13
Revenues			
CDBG Grant	\$146,606	\$0	\$146,606
Total Revenues	146,606	0	146,606
Transfer From Other Funds			
Use of Fund Balance	0	0	0
Total Trans From Other Funds	0	0	0
Total Revenues and Transfers	146,606	0	146,606
Operating Expenditures			
Employee Wages and Benefits	0	0	0
Operating Expenditures	0	0	0
Community Services Department	107,285	0	107,285
The Road Home	3,333	0	3,333
South Valley Sanctuary	3,333	0	3,333
Family Support Center	3,334	0	3,334
Housing Study	0	0	0
Community Center Upgrade	0	0	0
Trolley Study	0	0	0
General Plan Update	0	0	0
Administrative Charges	29,321	0	29,321
Total Operating Expenditures	146,606	0	146,606
Project Expenditures			
Transfers Out			
Transfer to General Fund	0	0	0
Contribution to Fund Balance	0	0	0
Total Transfers Out	0	0	0
Total Expenditures	146,606	0	146,606

Notes to CDBG Fund

Revenues - No changes.

Expenditures - No changes.

Special Revenue, Storm Drain

Revenues	Adopted Budget FY 12-13	Jul-Jun Adjustments	Final Budget FY 12-13
Revenues			
Storm Water Fees	\$2,043,148	\$0	\$2,043,148
Inspection Fees	0	0	0
Other Miscellaneous	0	0	0
Total Revenues	2,043,148	0	2,043,148
Transfer From Other Funds			
Use of Fund Balance	0	136,858	136,858
Total Trans From Other Funds	0	136,858	136,858
Total Revenues and Transfers	2,043,148	136,858	2,180,006
Operating Expenditures			
Employee Wages and Benefits	550,099	12,000	562,099
Materials and Supplies	43,600	(1,299)	42,301
Operating Expenditures	418,854	1,299	420,153
Total Operating Expenditures	1,012,553	12,000	1,024,553
Project Expenditures			
Capital Expenditures	566,295	260,000	826,295
Equipment Expenditures	260,000	(232,000)	28,000
Misc Storm Drain Projects	0	0	0
Total Project Expenditures	826,295	28,000	854,295
Transfers Out			
Transfer to Risk Management	2,341	0	2,341
Transfer to General Fund	600	0	600
Transfer to Capital Projects	0	96,858	96,858
Contribution to Fund Balance	201,359	0	201,359
Total Transfers Out	204,300	96,858	301,158
Total Expenditures	2,043,148	136,858	2,180,006

Notes to Storm Drain Fund

Revenues - Use of fund balance for M-B Pipeline project.

Expenditures - Interdepartmental transfers for accuracy.

Special Revenue, Fitness Center

Revenues	Adopted Budget FY 12-13	Jul-Jun Adjustments	Final Budget FY 12-13
Revenues			
Membership Revenues	\$565,000	\$50,000	\$615,000
Day Pass Revenues	250,000	0	250,000
Silver Sneakers	24,000	23,500	47,500
Facility Rentals	0	0	0
Day Care	13,500	0	13,500
Aquatic Programs	100,000	0	100,000
Adult Programs	14,000	(3,000)	11,000
Child/Youth Programs	0	0	0
Recreation Revenue	310,000	40,000	350,000
Camp Programs	95,000	0	95,000
Vending Revenues	18,000	2,000	20,000
Pro Shop	4,000	0	4,000
Outside Organizations	40,000	(10,000)	30,000
Room Rental	43,500	(5,500)	38,000
Food & Beverages	4,000	0	4,000
Grants & Donations	0	8,800	8,800
Miscellaneous Revenue	0	25,725	25,725
Investment Earnings	0	0	0
Total Revenues	1,481,000	131,525	1,612,525
Transfer From Other Funds			
Transfer from General Fund	63,421	0	63,421
Transfer from CIP General	0	0	0
Transfer from MBA	293,645	0	293,645
Use of Fund Balance	0	0	0
Total Trans From Other Funds	357,066	0	357,066
Total Revenues and Transfers	1,838,066	131,525	1,969,591
Operating Expenditures			
Employee Wages and Benefits	696,622	39,500	736,122
Materials and Supplies	380,910	10,000	390,910
Operating Expenditures	349,912	(5,900)	344,012
Total Operating Expenditures	1,427,444	43,600	1,471,044
Project Expenditures			
Capital Expenditures	293,645	0	293,645
Capital Replacement Reserve	25,000	0	25,000
Total Project Expenditures	318,645	0	318,645
Transfers Out			
Transfer to Risk Management	949	0	949
Transfer to Mulligans	0	67,374	67,374
Contribution to Fund Balance	91,028	20,551	111,579
Total Transfers Out	91,977	87,925	179,902
Total Expenditures	1,838,066	131,525	1,969,591

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.

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 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 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

Revenues	Adopted Budget FY 12-13	Jul-Jun Adjustments	Final Budget FY 12-13
Revenues			
Investment Earnings	\$8,250	\$0	\$8,250
Reimbursement-Boyer/Tenfold Construction	148,920	0	148,920
Bond Premium	0	0	0
Bond Proceeds	0	0	0
Total Revenues	157,170	0	157,170
Transfer From Other Funds			
Transfer from General Fund	71,372	0	71,372
Transfer from CIP General	0	0	0
Transfer from Road Impact Fees	151,766	0	151,766
Transfer from Storm Dr Impact Fee	0	0	0
Transfer from Fire Impact Fee	61,182	0	61,182
Transfer from Police Impact Fees	8,370	0	8,370
Transfer from Cap Equipment	100,319	0	100,319
Transfer from Water Operations	0	0	0
Transfer from Water Impact Fees	0	0	0
Transfer from 08 Sales Tax Bond	0	775,250	775,250
Transfer from RDA	763,537	0	763,537
Use of Fund Balance	0	5,016	5,016
Total Trans From Other Funds	1,156,546	780,266	1,936,812
Total Revenues and Transfers	1,313,716	780,266	2,093,982
Operating Expenditures			
Principal on Long-Term Debt	485,000	0	485,000
Interest on Long-Term Debt	720,147	0	720,147
Capital Lease Payments	100,319	5,016	105,335
Trustee Fees	8,250	0	8,250
Total Operating Expenditures	1,313,716	5,016	1,318,732
Project Expenditures			
Transfers Out			
Contribution to Fund Balance	0	775,250	775,250
Total Transfers Out	0	775,250	775,250
Total Expenditures	1,313,716	780,266	2,093,982

Notes to Debt Service Fund

Revenues - Use of Fund Balance to cover late charge on lease payment.

Expenditures - Transfer 08 Sales Tax Bond Fund Balance to Debt Service.

Debt Service, SID Bond

Revenues	Adopted Budget FY 12-13	Jul-Jun Adjustments	Final Budget FY 12-13
Revenues			
Special Assessments	\$726,990	\$0	\$726,990
Bond Proceeds	0	0	0
Investment Earnings	215	0	215
Total Revenues	727,205	0	727,205
Transfer From Other Funds			
Use of Fund Balance	0	0	0
Total Trans From Other Funds	0	0	0
Total Revenues and Transfers	727,205	0	727,205
Operating Expenditures			
Operating Expenditures	21,350	0	21,350
Principal on Bonds	561,000	0	561,000
Bond Interest Payment	142,605	0	142,605
Trustee Fees	2,250	0	2,250
Total Operating Expenditures	727,205	0	727,205
Project Expenditures			
Transfers Out			
Contribution to Fund Balance	0	0	0
Total Transfers Out	0	0	0
Total Expenditures	727,205	0	727,205

Notes to SID Bond Debt Service Fund

Revenues - No changes.

Expenditures - No changes.

Debt Service, MBA

Revenues	Adopted Budget FY 12-13	Jul-Jun Adjustments	Final Budget FY 12-13
Revenues			
Investment Earnings	\$1,750	\$0	\$1,750
Total Revenues	1,750	0	1,750
Transfer From Other Funds			
Transfer from RDA	444,426	0	444,426
Transfer from MBA	0	0	0
Use of Fund Balance	293,645	48,515	342,160
Total Trans From Other Funds	738,071	48,515	786,586
Total Revenues and Transfers	739,821	48,515	788,336
Operating Expenditures			
Operating Expenditures	0	0	0
Principal on Bonds	155,000	0	155,000
Bond Interest Payment	289,426	0	289,426
Trustee Fees	1,750	0	1,750
Total Operating Expenditures	446,176	0	446,176
Project Expenditures			
Museum - Construction	0	0	0
Museum - Furnishings	0	0	0
Total Project Expenditures	0	0	0
Transfers Out			
Transfer to Fitness Center	293,645	0	293,645
Transfer to Mulligans	0	36,830	36,830
Transfer to General Fund	0	11,685	11,685
Contribution to Fund Balance	0	0	0
Total Transfers Out	293,645	48,515	342,160
Total Expenditures	739,821	48,515	788,336

Notes to MBA Fund

Revenues - Use of Fund Balance.

Expenditures - Transferred bond refunding proceeds to Mulligans to purchase a new mower and to Facilities for Ice Rink Compressor.

Fund Activities, Capital Projects Funds

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.

Capital Equipment

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

Capital Projects Fund, Capital Projects

Revenues	Adopted Budget FY 12-13	Jul-Jun Adjustments	Final Budget FY 12-13
Revenues			
Other Grants/Donations	0	410,388	410,388
Miscellaneous Revenue	0	150,214	150,214
Total Revenues	0	560,602	560,602
Transfer From Other Funds			
Transfer from General Fund	623,500	0	623,500
Transfer from Street Lighting	0	10,000	10,000
Transfer from Storm Drain	0	96,858	96,858
Park Impact Fee Use of Fund Balance	1,435,000	726,915	2,161,915
Storm Drain Impact Fee Use of Fund Balance	0	433,704	433,704
Road Impact Fee Use of Fund Balance	0	299,491	299,491
Fire Impact Fee Use of Fund Balance	0	61,182	61,182
Police Impact Fee Use of Fund Balance	0	8,370	8,370
Use of Fund Balance	2,095,541	853,399	2,948,940
Total Trans From Other Funds	4,154,041	2,489,919	6,643,960
Total Revenues and Transfers	4,154,041	3,050,521	7,204,562
Operating Expenditures			
Cost of Issuance	0	0	0
Total Operating Expenditures	0	0	0
Project Expenditures (By Funding Source)			
General Projects	0	0	0
Facilities Projects	206,750	40,535	247,285
Parks Projects	1,535,000	817,700	2,352,700
Streetlight Projects	75,100	400,388	475,488
Miscellaneous Projects	0	29,156	29,156
Miscellaneous Storm Drain Projects	0	96,858	96,858
Street Maintenance Projects	392,411	182,944	575,355
Transportation Projects	1,144,126	520,176	1,664,302
Storm Drain Projects	0	433,704	433,704
Miscellaneous Road Projects	0	22,065	22,065
Misc. Projects	0	265,677	265,677
Total Project Expenditures	3,353,387	2,809,203	6,162,590
Transfers Out			
Transfer to General Fund	0	20,000	20,000
Transfer to General Debt Service Fund	0	221,318	221,318
Transfer to CIP General	0	0	0
Transfer to Park Impact Fees	0	0	0
Transfer to Cap Equipment	800,654	0	800,654
Transfer to Mulligans	0	0	0
Transfer to Fitness Center	0	0	0
Contribution to Fund Balance	0	0	0
Total Transfers Out	800,654	241,318	1,041,972
Total Expenditures	4,154,041	3,050,521	7,204,562

Notes to Capital Projects Fund

Revenues - Adjusted revenues to account for receipt of impact fees, miscellaneous revenue and grants.

Expenditures - Adjusted expenditures to reflect actual project spending.

Capital Projects Fund, Capital Equipment

Revenues	Adopted Budget FY 12-13	Jul-Jun Adjustments	Final Budget FY 11-12
Revenues			
Investment Earnings	\$0	\$0	\$0
Donation	0	191,000	191,000
Capital Lease Proceeds	0	0	0
Other Miscellaneous	0	54,598	54,598
Sale of Property	0	0	0
Total Revenues	0	245,598	245,598
Transfer From Other Funds			
Transfer from General Fund	0	0	0
Transfer from RDA	0	0	0
Transfer from Storm Drain	0	0	0
Transfer from CIP General	800,654	0	800,654
Transfer from Cap Equip Loan Fund	0	0	0
Transfer from Water Operations	0	0	0
Transfer from Mulligans	0	0	0
Use of Reserves	0	0	0
Use of Fund Balance	100,319	302,671	402,990
Total Trans From Other Funds	900,973	302,671	1,203,644
Total Revenues and Transfers	900,973	548,269	1,449,242
Operating Expenditures			
Project Expenditures			
Computer Software & Equipment	203,654	0	203,654
Public Services Equipment	0	0	0
Fire Equipment	0	76,786	76,786
Public Safety Equipment	0	380,535	380,535
Fleet Equipment	597,000	0	597,000
Total Project Expenditures	800,654	457,321	1,257,975
Transfers Out			
Transfer to General Debt Service Fund	100,319	0	100,319
Transfer to Debt Service for Fleet	0	0	0
Transfer to General Fund	0	90,948	90,948
Transfer to Secondary Water	0	0	0
Transfer to Sanitation	0	0	0
Transfer to Mulligans	0	0	0
Transfer to Water Operating	0	0	0
Transfer to Water Cap Equipment	0	0	0
Contribution to Fund Balance	0	0	0
Total Transfers Out	100,319	90,948	191,267
Total Expenditures	900,973	548,269	1,449,242

Notes to Capital Equipment Fund

Revenues - Adjusted to account for receipt of donations and miscellaneous revenue.

Expenditures - Adjusted to account for actual equipment purchases.

Capital Projects Fund, 08 Sales Tax Bond

Revenues	Adopted Budget FY 12-13	Jul-Jun Adjustments	Final Budget FY 12-13
Revenues			
Investment Earnings	\$0	\$0	\$0
Total Revenues	0	0	0
Transfer From Other Funds			
Transfer from General Fund	0	0	0
Use of Fund Balance	0	775,250	775,250
Total Trans From Other Funds	0	775,250	775,250
Total Revenues and Transfers	0	775,250	775,250
Operating Expenditures			
Principal on Bonds	0	0	0
Interest on Bonds	0	0	0
Total Operating Expenditures	0	0	0
Project Expenditures			
Museum - Construction	0	0	0
Museum - Furnishings	0	0	0
Total Project Expenditures	0	0	0
Transfers Out			
Transfer to General Debt Service	0	775,250	775,250
Contribution to Fund Balance	0	0	0
Total Transfers Out	0	775,250	775,250
Total Expenditures	0	775,250	775,250

Notes to 08 Sales Tax Fund

Revenues - Use of fund balance.

Expenditures - Transferred fund balance to Debt Service Fund.

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 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 sites.

Water Capital Projects

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

Secondary Water

The Secondary Water division provides an alternative source of water (secondary) at a less expensive cost to help conserve culinary water and to provide residents with an option to water lawns at a lower rate.

Sanitation

The Sanitation division is responsible for solid waste management consisting of waste collection, water reuse, and waste disposal. The City provides automated curbside collection of residential garbage through Republic Services (formerly known as Allied Waste). The Sanitation division provides residences with 96-gallon containers for garbage services and is responsible for the delivery and repair of these containers. The Sanitation division is also responsible for the neighborhood dumpster program delivering 15 yard dumpsters at residents request for the purpose of keeping the City clean.

Recycling

Recycling services are provided by the City's contracted curbside pickup company. Recycling is a service that is maintained under the Sanitation division. The City maintains 14,174 residential comingle 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 Funds, Water

Revenues	Adopted Budget FY 12-13	Jul-Jun Adjustments	Final Budget FY 12-13
Revenues			
Water Sales	\$13,599,799	\$78,700	\$13,678,499
Finance Charges	145,557	0	145,557
Investment Earnings	44,556	0	44,556
Water Share Lease	0	0	0
Miscellaneous Revenue	3,544	0	3,544
Water Meter Sets	80,000	0	80,000
Other Grants/Donations	0	1,438	1,438
Total Revenues	13,873,456	80,138	13,953,594
Transfer From Other Funds			
Transfer from Water Capital Equipment	0	0	0
Transfer from Water CIP	0	0	0
Use of Fund Balance	1,591,361	473,400	2,064,761
Total Trans From Other Funds	1,591,361	473,400	2,064,761
Total Revenues and Transfers	15,464,817	553,538	16,018,355
Operating Expenditures			
Employee Wages and Benefits	953,236	71,938	1,025,174
Materials and Supplies	83,351	1,000	84,351
Operating Expenditures	8,239,627	117,700	8,357,327
Principal on Bonds	1,960,000	0	1,960,000
Bond Interest Payment	1,376,146	0	1,376,146
Trustee Fees	9,500	0	9,500
Total Operating Expenditures	12,621,860	190,638	12,812,498
Project Expenditures			
Transfers Out			
Transfer to Risk Management	2,957	0	2,957
Transfer to General Debt Service Fund	0	0	0
Transfer to Water Cap Equipment	2,840,000	0	2,840,000
Transfer to Water CIP General	0	362,900	362,900
Contribution to Fund Balance	0	0	0
Total Transfers Out	2,842,957	362,900	3,205,857
Total Expenditures	15,464,817	553,538	16,018,355

Notes to Water Fund

Revenues - Recognize Revenue from Flood Cleanup in Saratoga Springs. Use of fund balance for Culinary Water Reuse Study.

Expenditures - Interdepartmental transfers for accuracy and transferred funds to Water CIP.

Enterprise Funds, Water CIP

Revenues	Adopted Budget FY 12-13	Jul-Jun Adjustments	Final Budget FY 12-13
Revenues			
Water Impact Fees	\$0	\$0	\$0
Investment Earnings	0	0	0
Reimbursement Kennecott Land	0	0	0
Grants/Developer Reimbursements	0	0	0
Other Revenue	0	0	0
Total Revenues	0	0	0
Transfer From Other Funds			
Transfer from General Fund	0	0	0
Transfer from Water Operations	2,840,000	362,900	3,202,900
Transfer from Water General	0	0	0
Transfer from Capital Equipment	0	0	0
Water Impact Fees Use of Fund Balance	0	119,078	119,078
Use of Fund Balance	0	135,488	135,488
Total Trans From Other Funds	2,840,000	617,466	3,457,466
Total Revenues and Transfers	2,840,000	617,466	3,457,466
Operating Expenditures			
Other Expenditures			
Bond Interest Payment	0	0	0
Total Other Expenditures	0	0	0
Project Expenditures			
Water Projects	165,000	456,426	621,426
Fire Flow Projects	1,897,000	0	1,897,000
Secondary Water Projects	609,000	135,488	744,488
Developer Reimbursement	0	25,552	25,552
Water Fleet Equipment	169,000	0	169,000
Total Project Expenditures	2,840,000	617,466	3,457,466
Transfers Out			
Transfer to General Debt Service Fund	0	0	0
Transfer to Water CIP - 07 Water Bond	0	0	0
Transfer to CIP General	0	0	0
Transfer to Water (For Debt Service)	0	0	0
Contribution to Fund Balance	0	0	0
Total Transfers Out	0	0	0
Total Expenditures	2,840,000	617,466	3,457,466

Notes to Water CIP Fund

Revenues - Adjusted to account for impact fees received and transfer from water operations.

Expenditures - Adjusted to account for actual water capital projects.

Enterprise Funds, Secondary Water

Revenues	Adopted Budget FY 12-13	Jul-Jun Adjustments	Final Budget FY 12-13
Revenues			
Irrigation Water Sales	\$685,279	\$0	\$685,279
Other Miscellaneous	3,000	239	3,239
Total Revenues	688,279	239	688,518
Transfer From Other Funds			
Use of Fund Balance	0	0	0
Total Trans From Other Funds	0	0	0
Total Revenues and Transfers	688,279	239	688,518
Operating Expenditures			
Employee Wages and Benefits	182,162	239	182,401
Materials and Supplies	16,705	0	16,705
Operating Expenditures	403,541	0	403,541
Capital Lease Payments	0	0	0
Interest on Capital Leases	0	0	0
Total Operating Expenditures	602,408	239	602,647
Project Expenditures			
Reuse Water Feasibility Study	0	0	0
Utah Lake Canal - Weir Screen	0	0	0
Water Bridge Replacement	0	0	0
Secondary Water Masterplan	0	0	0
114th South Betterment (UDOT)	0	0	0
Total Project Expenditures	0	0	0
Transfers Out			
Transfer to Risk Management	1,211	0	1,211
Transfer to CIP General	0	0	0
Contribution to Fund Balance	84,660	0	84,660
Total Transfers Out	85,871	0	85,871
Total Expenditures	688,279	239	688,518

Notes to Secondary Water Fund

Revenues - Adjusted to account for miscellaneous revenue.

Expenditures - No changes.

Enterprise Funds, Sanitation

Revenues	Adopted Budget FY 12-13	Jul-Jun Adjustments	Final Budget FY 12-13
Revenues			
Garbage Fees	\$1,865,519	\$0	\$1,865,519
Neighborhood Cleanup	20,800	0	20,800
Special Service Pickup	0	0	0
Finance Charges	0	0	0
Investment Earnings	0	0	0
Miscellaneous Revenue	0	0	0
Capital Contributions	0	0	0
Increase in TransJordan Equity	0	0	0
Total Revenues	1,886,319	0	1,886,319
Transfer From Other Funds			
Use of Fund Balance	0	4,200	4,200
Total Trans From Other Funds	0	4,200	4,200
Total Revenues and Transfers	1,886,319	4,200	1,890,519
Operating Expenditures			
Employee Wages and Benefits	105,933	4,200	110,133
Materials and Supplies	88,187	25,000	113,187
Operating Expenditures	1,490,253	(25,000)	1,465,253
Equipment	62,559	0	62,559
Capital Lease Payments	0	0	0
Interest on Capital Leases	0	0	0
TransJordan Landfill Debt Payment	0	0	0
Total Operating Expenditures	1,746,932	4,200	1,751,132
Project Expenditures			
Transfers Out			
Transfer to CIP General	0	0	0
Transfer to Risk Management	272	0	272
Contribution to Fund Balance	139,115	0	139,115
Total Transfers Out	139,387	0	139,387
Total Expenditures	1,886,319	4,200	1,890,519

Notes to Sanitation Fund

Revenues - Use of fund balance.

Expenditures - Interdepartmental transfers for accuracy.

Enterprise Funds, Recycling

Revenues	Adopted Budget FY 12-13	Jul-Jun Adjustments	Final Budget FY 12-13
Revenues			
Garbage Fees	\$572,700	\$0	\$572,700
Total Revenues	572,700	0	572,700
Transfer From Other Funds			
Use of Fund Balance	54,485	0	54,485
Total Trans From Other Funds	54,485	0	54,485
Total Revenues and Transfers	627,185	0	627,185
Operating Expenditures			
Materials and Supplies	39,041	18,500	57,541
Operating Expenditures	588,144	(18,500)	569,644
Total Operating Expenditures	627,185	0	627,185
Project Expenditures			
Transfers Out			
Transfer to CIP General	0	0	0
Contribution to Fund Balance	0	0	0
Total Transfers Out	0	0	0
Total Expenditures	627,185	0	627,185

Notes to Recycling Fund

Revenues - No changes.

Expenditures - Interdepartmental transfers for accuracy.

Enterprise Funds, Mulligans

Revenues	Adopted Budget FY 12-13	Jul-Jun Adjustments	Final Budget FY 12-13
Revenues			
Instructor Fees	\$30,000	(\$8,000)	\$22,000
Driving Range	405,500	(1,050)	404,450
Executive 9 Course	207,500	0	207,500
Miniature Golf	316,500	(14,412)	302,088
Golf Cart Rental	78,000	0	78,000
Batting Cages	128,000	0	128,000
Food & Beverages	51,346	0	51,346
Golf Shop	38,500	0	38,500
Rental Revenue	15,000	(5,000)	10,000
Program Revenue	0	1,050	1,050
Other Miscellaneous	0	9,912	9,912
Investment Earnings	0	0	0
Total Revenues	1,270,346	(17,500)	1,252,846
Transfer From Other Funds			
Transfer from CIP General	0	0	0
Transfer from RDA	0	0	0
Transfer from Park Impact Fee	0	0	0
Transfer from Rec Center	0	67,374	67,374
Transfer from MBA	0	36,830	36,830
Use of Fund Balance	0	15,736	15,736
Total Trans From Other Funds	0	119,940	119,940
Total Revenues and Transfers	1,270,346	102,440	1,372,786
Operating Expenditures			
Employee Wages and Benefits	523,154	(26,200)	496,954
Materials and Supplies	35,925	1,816	37,741
Operating Expenditures	259,360	22,620	281,980
Capital Expenditures	0	104,204	104,204
Principal on Bonds	220,000	0	220,000
Bond Interest Payment	229,638	0	229,638
Trustee Fees	1,800	0	1,800
Total Operating Expenditures	1,269,877	102,440	1,372,317
Project Expenditures			
Capital Replacement Reserve	0	0	0
Capital Expenditures	0	0	0
Total Project Expenditures	0	0	0
Transfers Out			
Transfer to Risk Management	469	0	469
Transfer to Capital Lease	0	0	0
Contribution to Fund Balance	0	0	0
Total Transfers Out	469	0	469
Total Expenditures	1,270,346	102,440	1,372,786

Notes to Mulligans Fund

Revenues - Revenues adjusted per YTD actuals.

Expenditures - Interdepartmental transfers for accuracy.

Fund Activities, Permanent Funds

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

Cemetery Perpetual Care

A perpetual care fee is charged at the time a cemetery plot is purchased. These fees are reserved and interest is earned on this amount. The interest is used to maintain the City's cemetery.

Permanent Funds, Cemetery

Revenues	Adopted Budget FY 12-13	Jul-Jun Adjustments	Final Budget FY 12-13
Revenues			
Perpetual Care Revenue	\$8,000	\$27,000	\$35,000
Investment Earnings	0	8,000	8,000
Total Revenues	8,000	35,000	43,000
Transfer From Other Funds			
Use of Fund Balance	0	0	0
Total Trans From Other Funds	0	0	0
Total Revenues and Transfers	8,000	35,000	43,000
Operating Expenditures			
Project Expenditures			
	0	0	0
Total Project Expenditures	0	0	0
Transfers Out			
Transfer to General Fund	8,000	0	8,000
Contribution to Fund Balance	0	35,000	35,000
Total Transfers Out	8,000	35,000	43,000
Total Expenditures	8,000	35,000	43,000

Notes to Cemetery Fund

Budget adjustment to account for interest & revenue.

City of South Jordan

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