

The City of
South Jordan
Utah

It's all about people



Final
Amended Budget

Fiscal Year
2013-2014

Table of Contents

Budget Message

Letter from Director of Finance	1
City of South Jordan Organizational Chart.....	2

Budget Detail

General Fund

General Fund Summary.....	4
Activity Descriptions.....	5
Budget Detail.....	12

Special Revenue Fund

Activity Descriptions.....	18
Budget Detail.....	19

Debt Service Fund

Activity Descriptions.....	25
Budget Detail.....	26

Capital Project Fund

Activity Descriptions.....	29
Budget Detail.....	30

Enterprise Fund

Activity Descriptions.....	32
Budget Detail.....	33

Permanent Fund

Activity Descriptions.....	39
Budget Detail.....	40

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David L. Alvord, *Mayor*
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June 6, 2014

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

Re: Fiscal Year 2013-2014 Final Amended Budget

The Final Amended Budget for the second half of fiscal year 2013-2014 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

The total adjustment to General Fund revenues is an increase of **\$1,205,918** summary of which are presented below:

Inter-Governmental Revenues increased in the amount of **\$91,716**. This increase is due to the receipt of various grants and donations which are not recognized until actually received.

Use of Fund Balance increased in the amount of **\$56,000**. **\$40,000** of which was appropriated by Council toward School District Feasibility Study. Remaining **\$16,000** was for Risk Management Training.

Property Tax was adjusted by **\$230,000** to cover for possible expenditures related to consulting services. **\$40,000** toward expenditures related to implementation of Priority Based Budgeting program.

Transfers in Total transfers in was **\$807,700**. \$800,000 was transferred from unassigned to reserved fund balance.

General Fund Expenditures

General Fund expenditures increased overall in the amount of **\$1,205,918**. The increase includes the grant expenditures for grant funds actually received, and Council appropriated expenditures.

Capital Projects

The Capital Projects budget was increased by **\$3,753,126**. **\$2,715,677** is for purchase and improvement of property located at 4000 W between 11400 S & 11800 S.

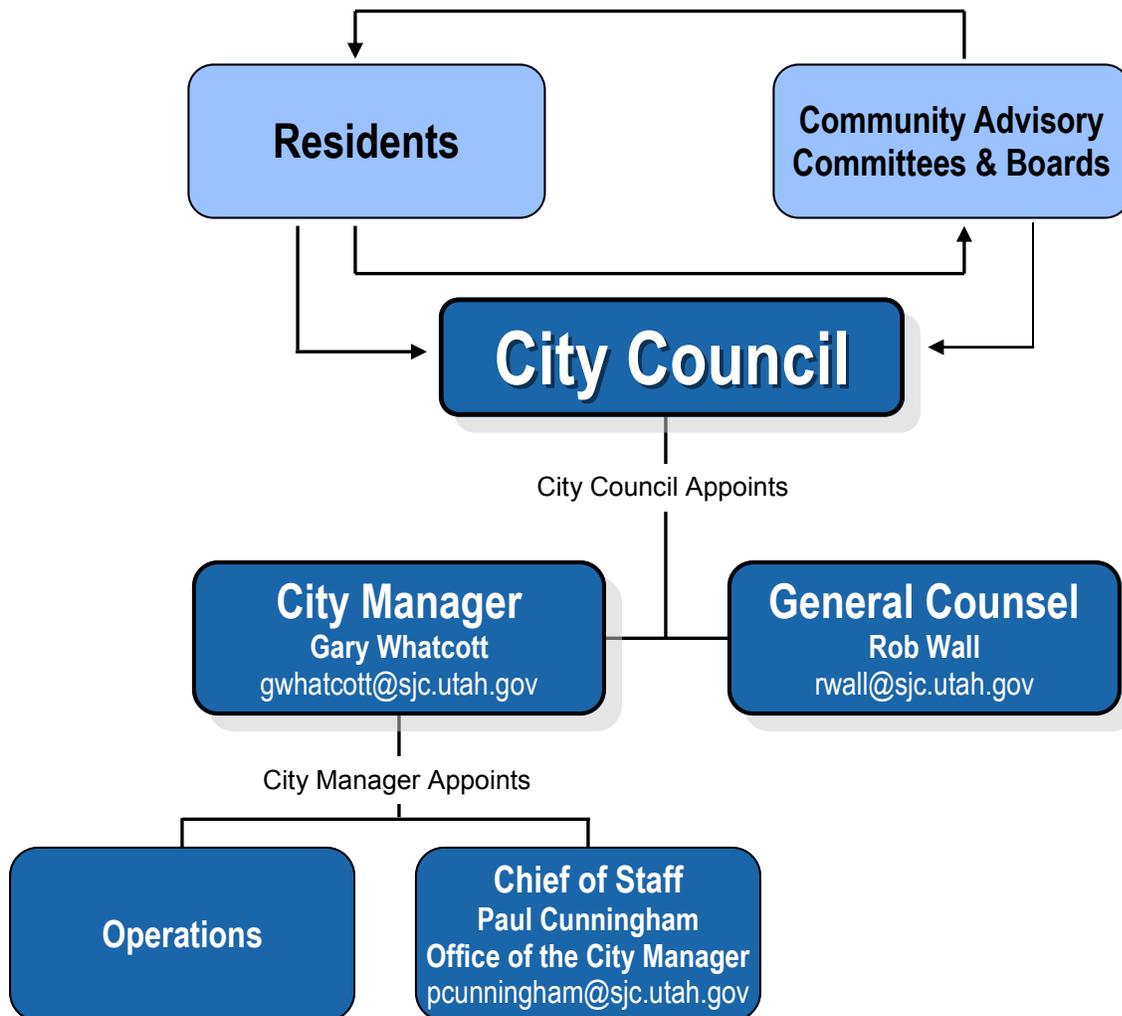
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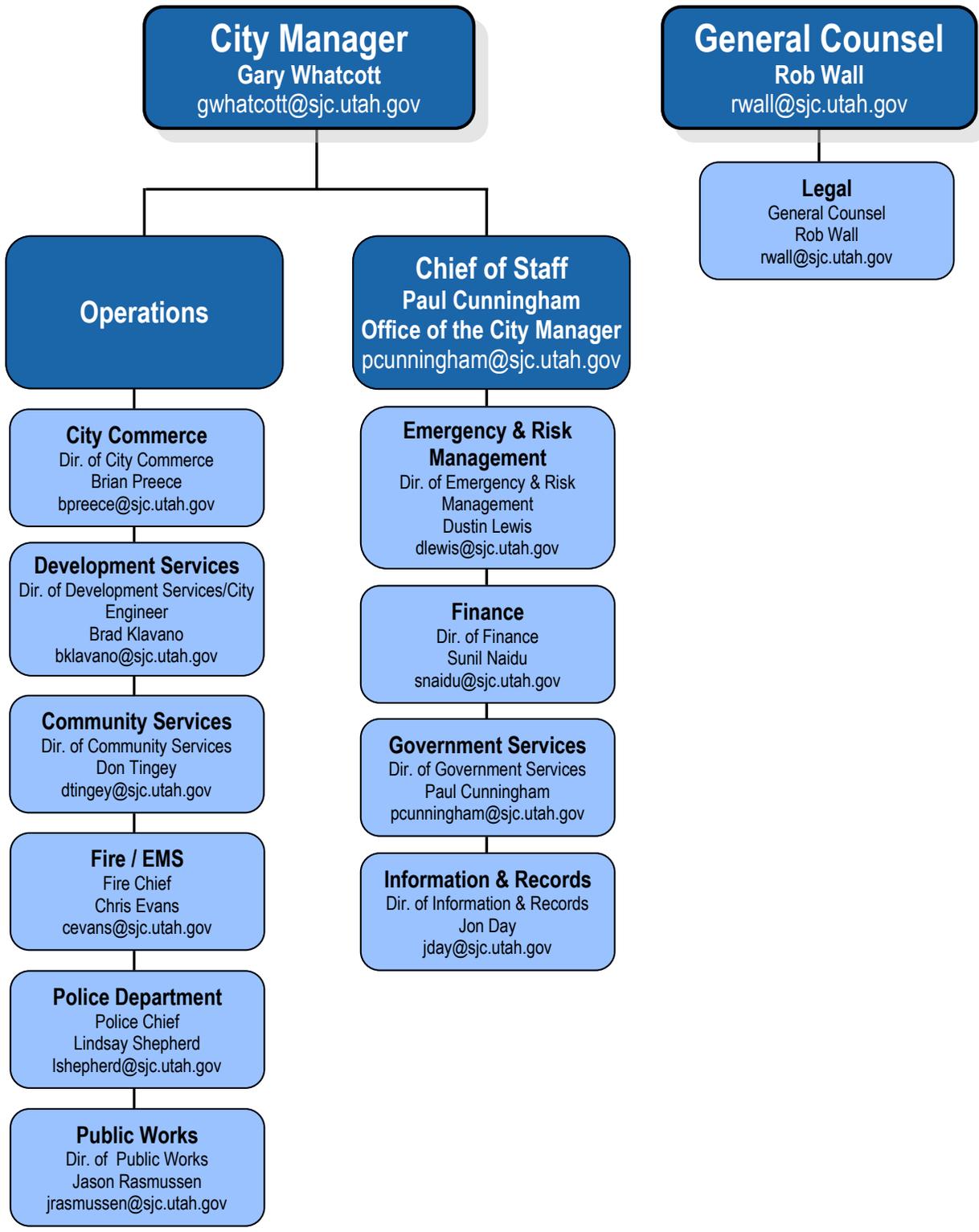
The preparation of the mid-year budget amendment on a timely basis could not have been accomplished without the efforts and dedication of the Finance staff. I would like to express my appreciation to them, the Mayor and City Council, the City Manager's Office and other departments.

Respectfully submitted,

Sunil K. Naidu
Director of Finance/ Budget Officer

City of South Jordan Organization Chart





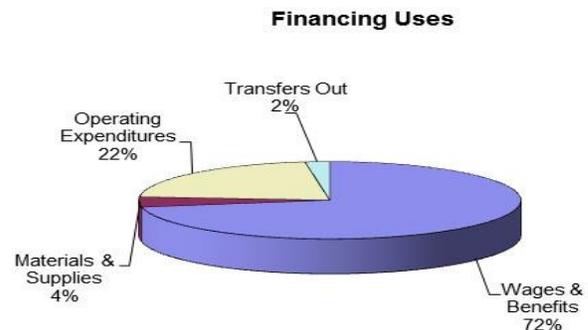
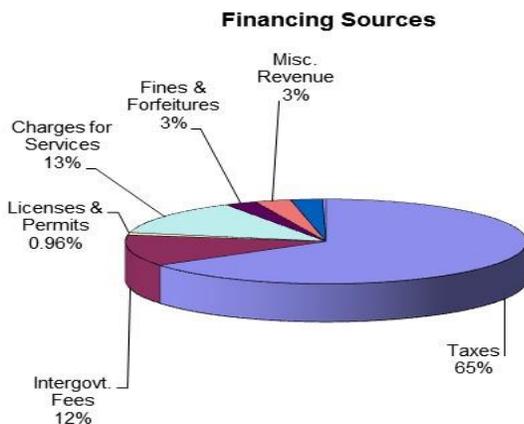
General Fund Summary

	Adopted Budget FY 13-14	Amended Budget 1/21/2014	Jan-Jun Adjustments	Final Budget FY 13-14
REVENUES				
Sales Taxes	\$8,995,000	\$9,221,000	\$0	\$9,221,000
Property Taxes	7,560,000	7,560,000	230,000	7,790,000
Franchise Taxes	3,625,000	3,625,000	0	3,625,000
Motor Vehicle Fees	621,000	621,000	0	621,000
Class C Road Funds	1,670,000	1,670,000	0	1,670,000
Licenses & Permits	2,140,000	2,215,000	0	2,215,000
Intergovernmental Revenues	225,709	240,811	71,716	312,527
Administration Fees	2,177,856	2,191,856	0	2,191,856
Charges for Services	2,117,103	2,117,103	17,000	2,134,103
Fines and Forfeitures	832,080	832,080	0	832,080
Investment Earnings	188,000	188,000	0	188,000
Capital Lease Proceeds	0	665,000	0	665,000
Miscellaneous Revenue	67,000	67,000	23,502	90,502
Total General Fund Revenue	30,218,748	31,213,850	342,218	31,556,068
TRANSFERS IN AND USE OF FUND BALANCE				
Transfers In	16,818	16,818	807,700	824,518
Use of Fund Balance	0	79,184	56,000	135,184
Total Transfers In and Use of Fund Balance	16,818	96,002	863,700	959,702
Total Rev, Trans in, and Use of Fund Balance	30,235,566	31,309,852	1,205,918	32,515,770
EXPENDITURES				
Wages and Benefits	22,800,929	22,808,456	27,226	22,835,682
Materials and Supplies	1,290,564	1,308,900	19,771	1,328,671
Operating Expenditures	5,483,401	6,531,824	358,921	6,890,745
Total General Fund Expenditures	29,574,894	30,649,180	405,918	31,055,098
TRANSFERS OUT AND CONTRIBUTION TO FUND BALANCE				
Transfers Out	660,672	660,672	0	660,672
Contribution to Fund Balance	0	0	800,000	800,000
Total Transfers Out and Contribution to Fund Balance	660,672	660,672	800,000	1,460,672
Total Exp, Trans Out, and Cont to Fund Balance	30,235,566	31,309,852	1,205,918	32,515,770

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'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.

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.

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.

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

Division Activities, General Fund

(RDA) and the Municipal Building Authority (MBA).

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 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.

Emergency Management

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.

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.

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

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.

Development Services

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

Division Activities, General Fund

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

The Engineering Department 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 Department ensures that projects are constructed in accordance with City codes, plans, and other appropriate industry specifications. The Department oversees the Capital Improvement Program (CIP) and oversees the designs, bids, and construction of CIP projects. In addition, the Department oversees traffic concerns and issues within the City of South Jordan.

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, in 2013 the fire department responded to more than 3,300 calls for assistance. These calls range from structure fires and emergency medical calls to specialized hazardous materials and technical rescue calls. The fire department is an all-hazards organization and stands ready to respond to emergencies within the City and assists neighboring communities as requested.

Division Activities, General Fund

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 training in areas such as preservation of human life, crime prevention, criminal investigation and prosecution, traffic management, data collection and maintenance, public education, fiscal prudence and creative problem solving. The Police Department also houses the Animal Control division.

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

Division Activities, General Fund

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.

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 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 4,000 street lights within the City. Additionally, the division pays for over 700 street lights that are owned and maintained by Rocky Mountain Power.

Division Activities, General Fund

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.

General Fund, All Departments

	Adopted Budget FY 13-14	Amended Budget 1/21/2014	Jan-Jun Adjustments	Final Budget FY 13-14
<u>Executive</u>				
Executive				
Wages and Benefits	589,029	589,029	246,000	835,029
Materials and Supplies	82,246	82,246	(1,500)	80,746
Operating Expenditures	275,056	294,999	128,500	423,499
Total Executive	946,331	966,274	373,000	1,339,274
<u>Government Services</u>				
Government Services Admin				
Wages and Benefits	236,295	236,295	2,500	238,795
Materials and Supplies	6,368	6,368	0	6,368
Operating Expenditures	35,885	47,278	0	47,278
Total Government Services Admin	278,548	289,941	2,500	292,441
Court				
Wages and Benefits	397,745	397,745	(39,000)	358,745
Materials and Supplies	18,858	18,858	0	18,858
Operating Expenditures	62,754	62,754	0	62,754
Total Court	479,357	479,357	(39,000)	440,357
Human Resources				
Wages and Benefits	218,001	218,001	0	218,001
Materials and Supplies	14,710	14,710	0	14,710
Operating Expenditures	29,513	29,513	0	29,513
Total Human Resources	262,224	262,224	0	262,224
<u>Finance</u>				
Finance				
Wages and Benefits	908,167	908,167	(85,000)	823,167
Materials and Supplies	224,175	238,175	0	238,175
Operating Expenditures	186,213	226,270	40,000	266,270
Total Finance	1,318,555	1,372,612	(45,000)	1,327,612
<u>Information & Records</u>				
Communication Center				
Wages and Benefits	405,495	405,495	0	405,495
Materials and Supplies	2,700	2,700	0	2,700
Operating Expenditures	3,400	3,400	0	3,400
Total Communication Center	411,595	411,595	0	411,595

General Fund, All Departments

	Adopted Budget FY 13-14	Amended Budget 1/21/2014	Jan-Jun Adjustments	Final Budget FY 13-14
Information Services				
Wages and Benefits	717,819	717,819	(80,000)	637,819
Materials and Supplies	23,040	23,040	0	23,040
Operating Expenditures	368,623	368,623	0	368,623
Total Information Services	1,109,482	1,109,482	(80,000)	1,029,482
Recorder				
Wages and Benefits	163,709	163,709	0	163,709
Materials and Supplies	63,925	63,925	0	63,925
Operating Expenditures	150,680	150,680	0	150,680
Total Recorder	378,314	378,314	0	378,314
<u>Emergency Management</u>				
Emergency Management				
Wages and Benefits	189,867	189,867	0	189,867
Materials and Supplies	9,930	9,930	(241)	9,689
Operating Expenditures	10,190	14,565	6,872	21,437
Total Emergency Management	209,987	214,362	6,631	220,993
Risk Management				
Wages and Benefits	0	0	0	0
Materials and Supplies	0	0	0	0
Operating Expenditures	504,395	511,895	13,744	525,639
Total Risk Management	504,395	511,895	13,744	525,639
<u>Legal & Legislative</u>				
Legal				
Wages and Benefits	775,993	775,993	(27,085)	748,908
Materials and Supplies	35,550	34,550	2,673	37,223
Operating Expenditures	47,200	48,200	(2,673)	45,527
Total Legal	858,743	858,743	(27,085)	831,658
<u>Operations</u>				
Operations Admin				
Wages and Benefits	190,461	190,461	6,000	196,461
Materials and Supplies	18,700	18,700	(2,000)	16,700
Operating Expenditures	59,300	48,300	42,000	90,300
Total Operations Admin	268,461	257,461	46,000	303,461

General Fund, All Departments

	Adopted Budget FY 13-14	Amended Budget 1/21/2014	Jan-Jun Adjustments	Final Budget FY 13-14
<u>City Commerce & Sustainability</u>				
City Commerce & Sustainability				
Wages and Benefits	219,979	219,979	2,500	222,479
Materials and Supplies	14,425	14,425	0	14,425
Operating Expenditures	3,890	3,890	0	3,890
Total City Commerce & Sustainability	238,294	238,294	2,500	240,794
Code Compliance				
Wages and Benefits	122,926	122,926	0	122,926
Materials and Supplies	4,230	4,230	189	4,419
Operating Expenditures	8,280	8,280	(189)	8,091
Total Code Compliance	135,436	135,436	0	135,436
<u>Development Services</u>				
Comm Dev Admin				
Wages and Benefits	142,973	142,973	75,000	217,973
Materials and Supplies	5,565	5,565	(694)	4,871
Operating Expenditures	1,924	1,924	(848)	1,076
Total Comm Dev	150,462	150,462	73,458	223,920
Building				
Wages and Benefits	959,333	959,333	70,500	1,029,833
Materials and Supplies	17,760	17,760	(3,000)	14,760
Operating Expenditures	22,900	97,900	3,000	100,900
Total Building	999,993	1,074,993	70,500	1,145,493
Planning				
Wages and Benefits	482,394	482,394	0	482,394
Materials and Supplies	10,615	10,615	24	10,639
Operating Expenditures	11,950	11,950	930	12,880
Total Planning	504,959	504,959	954	505,913
Engineering				
Wages and Benefits	1,627,527	1,627,527	(54,500)	1,573,027
Materials and Supplies	38,510	38,510	(2,220)	36,290
Operating Expenditures	96,250	96,250	2,808	99,058
Total Engineering	1,762,287	1,762,287	(53,912)	1,708,375

General Fund, All Departments

	Adopted Budget FY 13-14	Amended Budget 1/21/2014	Jan-Jun Adjustments	Final Budget FY 13-14
<u>Fire</u>				
Fire				
Wages and Benefits	4,318,310	4,321,862	0	4,321,862
Materials and Supplies	85,558	89,058	2,502	91,560
Operating Expenditures	323,764	323,764	5,209	328,973
Total Fire	4,727,632	4,734,684	7,711	4,742,395
<u>Police</u>				
Animal Control				
Wages and Benefits	163,091	163,091	0	163,091
Materials and Supplies	6,132	6,132	0	6,132
Operating Expenditures	13,004	13,004	0	13,004
Total Animal Control	182,227	182,227	0	182,227
Police				
Wages and Benefits	5,270,839	5,274,814	7,132	5,281,946
Materials and Supplies	97,910	97,910	16,352	114,262
Operating Expenditures	599,176	601,076	(9,624)	591,452
Total Police	5,967,925	5,973,800	13,860	5,987,660
<u>Community Services</u>				
Community Services Administration				
Wages and Benefits	269,695	269,695	10,000	279,695
Materials and Supplies	11,298	13,096	1,256	14,352
Operating Expenditures	22,845	21,047	(3,756)	17,291
Total Community Services Admin	303,838	303,838	7,500	311,338
Community Services Programs				
Wages and Benefits	426,689	426,689	0	426,689
Materials and Supplies	50,402	50,640	(3,000)	47,640
Operating Expenditures	88,042	89,704	5,500	95,204
Total Community Services Prog	565,133	567,033	2,500	569,533
Country Fest				
Wages and Benefits	0	0	0	0
Materials and Supplies	0	0	0	0
Operating Expenditures	50,000	50,000	41,000	91,000
Total Country Fest	50,000	50,000	41,000	91,000

General Fund, All Departments

	Adopted Budget FY 13-14	Amended Budget 1/21/2014	Jan-Jun Adjustments	Final Budget FY 13-14
Facilities				
Wages and Benefits	608,207	608,207	(100,000)	508,207
Materials and Supplies	141,153	141,153	4,000	145,153
Operating Expenditures	373,410	373,410	36,000	409,410
Total Facilities	1,122,770	1,122,770	(60,000)	1,062,770
Gale Center				
Wages and Benefits	57,915	57,915	(57,915)	0
Materials and Supplies	4,220	4,220	4,319	8,539
Operating Expenditures	35,671	38,462	5,500	43,962
Total Gale Center	97,806	100,597	(48,096)	52,501
Historical Committee				
Wages and Benefits	0	0	0	0
Materials and Supplies	0	0	0	0
Operating Expenditures	3,200	3,200	0	3,200
Total Historical Committee	3,200	3,200	0	3,200
Public Arts				
Wages and Benefits	0	0	0	0
Materials and Supplies	0	0	0	0
Operating Expenditures	35,000	39,400	14,000	53,400
Total Public Arts	35,000	39,400	14,000	53,400
Seniors				
Wages and Benefits	143,328	143,328	2,000	145,328
Materials and Supplies	9,300	9,100	0	9,100
Operating Expenditures	45,260	45,460	0	45,460
Total Seniors	197,888	197,888	2,000	199,888
Senior Committee				
Wages and Benefits	0	0	0	0
Materials and Supplies	0	0	0	0
Operating Expenditures	2,500	2,500	0	2,500
Total Senior Committee	2,500	2,500	0	2,500
Public Works				
Public Works Admin				
Wages and Benefits	564,581	564,581	0	564,581
Materials and Supplies	14,200	14,200	2,635	16,835
Operating Expenditures	40,342	40,342	65	40,407
Total Public Works Admin	619,123	619,123	2,700	621,823

General Fund, All Departments

	Adopted Budget FY 13-14	Amended Budget 1/21/2014	Jan-Jun Adjustments	Final Budget FY 13-14
Fleet				
Wages and Benefits	368,133	368,133	0	368,133
Materials and Supplies	21,944	21,944	1,102	23,046
Operating Expenditures	244,610	1,135,610	26,898	1,162,508
Total Fleet	634,687	1,525,687	28,000	1,553,687
Parks				
Wages and Benefits	1,273,913	1,273,913	0	1,273,913
Materials and Supplies	158,730	158,730	(2,275)	156,455
Operating Expenditures	285,800	285,800	6,450	292,250
Total Parks	1,718,443	1,718,443	4,175	1,722,618
Streetlighting				
Wages and Benefits	136,065	136,065	0	136,065
Materials and Supplies	56,450	56,450	(431)	56,019
Operating Expenditures	488,645	488,645	431	489,076
Total Streetlighting	681,160	681,160	0	681,160
Streets				
Wages and Benefits	852,450	852,450	49,094	901,544
Materials and Supplies	41,960	41,960	80	42,040
Operating Expenditures	953,729	953,729	(2,896)	950,833
Total Streets	1,848,139	1,848,139	46,278	1,894,417
Total General Fund All Departments	29,574,894	30,649,180	405,918	31,055,098

Notes to General Fund All Departments

Wages & Benefits - Adjusted to account for career ladder increases and retirement pay outs.

Operating Expenditures - Interdepartmental transfers for accuracy.

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

	Adopted Budget FY 13-14	Amended Budget 1/21/2014	Jan-Jun Adjustments	Final Budget FY 13-14
Revenues				
Project #1 Towers Increment	\$574,923	\$574,923	\$0	\$574,923
Project #2 Harmons	363,773	363,773	0	363,773
Project #3 Southgate Increment	695,220	695,220	0	695,220
Project #5 South Jordan Parkway Increment	518,554	518,554	0	518,554
Project #6 South I-15 Frontage	672,914	672,914	0	672,914
Project #7 North Jordan Gateway Increment	560,240	560,240	0	560,240
Project #8 South Towne Center Increment	324,333	324,333	0	324,333
Project #10 South Bangerter	1,477,346	1,477,346	0	1,477,346
Project #11 Merit Medical	1,167,911	1,167,911	0	1,167,911
Admin. Fee - CDA	165,000	165,000	0	165,000
Total Revenues	6,520,214	6,520,214	0	6,520,214
Transfer From Other Funds				
Transfer From RDA Housing	0	0	0	0
Use of Fund Balance	0	0	0	0
Total Trans From Other Funds	0	0	0	0
Total Revenues and Transfers	6,520,214	6,520,214	0	6,520,214
Operating Expenditures				
Materials and Supplies	65,400	65,400	0	65,400
Operating Expenditures	718,897	718,897	0	718,897
Debt Service	873,786	873,786	0	873,786
Trustee Fees	1,813	1,813	0	1,813
Total Operating Expenditures	1,659,896	1,659,896	0	1,659,896
Project Expenditures				
Tax Increment Commitments	2,681,403	2,681,403	0	2,681,403
Capital Improvement Projects	0	0	0	0
Total Project Expenditures	2,681,403	2,681,403	0	2,681,403
Transfers Out				
Transfer to General Debt Service Fund	763,562	763,562	0	763,562
Transfer to MBA	725,644	725,644	0	725,644
Transfer to Risk Management	19	19	0	19
Contribution to Fund Balance	689,690	689,690	0	689,690
Total Transfers Out	2,178,915	2,178,915	0	2,178,915
Total Expenditures	6,520,214	6,520,214	0	6,520,214

Notes to Redevelopment Agency Fund

Revenues - No Changes.

Expenditures - No Changes.

Special Revenue, RDA Housing

	Adopted Budget FY 13-14	Amended Budget 1/21/2014	Jan-Jun Adjustments	Final Budget FY 13-14
Revenues				
Housing Revenue	\$1,524,758	\$1,524,758	\$0	\$1,524,758
Total Revenues	1,524,758	1,524,758	0	1,524,758
Transfer From Other Funds				
Use of Fund Balance	632,120	632,120	0	632,120
Total Trans From Other Funds	632,120	632,120	0	632,120
Total Revenues and Transfers	2,156,878	2,156,878	0	2,156,878
Operating Expenditures				
Debt Service	331,433	331,433	0	331,433
Trustee Fees	687	687	0	687
Total Operating Expenditures	332,120	332,120	0	332,120
Project Expenditures				
Housing Program	1,824,758	1,824,758	0	1,824,758
Property Acquisition	0	0	0	0
Total Project Expenditures	1,824,758	1,824,758	0	1,824,758
Transfers Out				
Transfer to RDA	0	0	0	0
Contribution to Fund Balance	0	0	0	0
Total Transfers Out	0	0	0	0
Total Expenditures	2,156,878	2,156,878	0	2,156,878

Notes to Redevelopment Housing Fund

Revenues - No Changes.

Expenditures - No Changes.

Special Revenue, CDA

	Adopted Budget FY 13-14	Amended Budget 1/21/2014	Jan-Jun Adjustments	Final Budget FY 13-14
Revenues				
Project#12 Commerce Park	\$6,800,000	\$6,800,000	\$0	\$6,800,000
Project#13 South Station	900,000	900,000	0	900,000
Total Revenues	7,700,000	7,700,000	0	7,700,000
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	7,700,000	7,700,000	0	7,700,000
Operating Expenditures				
Operating Expenditures	165,000	165,000	0	165,000
Infrastructure Maintenance	300,000	300,000	0	300,000
Total Operating Expenditures	465,000	465,000	0	465,000
Project Expenditures				
Tax Increment Commitments	6,200,000	6,200,000	0	6,200,000
Capital Reserve	1,035,000	1,035,000	0	1,035,000
Total Project Expenditures	7,235,000	7,235,000	0	7,235,000
Transfers Out				
Contribution to Fund Balance	0	0	0	0
Total Transfers Out	0	0	0	0
Total Expenditures	7,700,000	7,700,000	0	7,700,000

Notes to CDA Fund

Revenues - No Changes.

Expenditures - No Changes.

Special Revenue, CDBG

	Adopted Budget FY 13-14	Amended Budget 1/21/2014	Jan-Jun Adjustments	Final Budget FY 13-14
Revenues				
CDBG Grant	\$146,606	\$167,646	\$0	\$167,646
Total Revenues	146,606	167,646	0	167,646
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	146,606	167,646	0	167,646
Operating Expenditures				
Administrative Charges	29,321	29,500	0	29,500
Community Services Department	107,285	104,500	0	104,500
The Road Home	3,333	5,500	0	5,500
South Valley Sanctuary	3,333	5,500	0	5,500
Family Support Center	3,334	5,500	0	5,500
Big Brothers Big Sister	0	2,500	0	2,500
ASSIST	0	5,000	0	5,000
Valley Services	0	3,500	0	3,500
Legal Aid Society of Utah	0	3,500	0	3,500
Food Pantry	0	2,646	0	2,646
Total Operating Expenditures	146,606	167,646	0	167,646
Project Expenditures				
Transfers Out				
Contribution to Fund Balance	0	0	0	0
Total Transfers Out	0	0	0	0
Total Expenditures	146,606	167,646	0	167,646

Notes to CDBG Fund

Revenues - No changes.

Expenditures - No changes.

Special Revenue, Storm Drain

	Adopted Budget FY 13-14	Amended Budget 1/21/2014	Jan-Jun Adjustments	Final Budget FY 13-14
Revenues				
Storm Water Fees	\$2,122,831	\$2,122,831	\$0	\$2,122,831
Total Revenues	2,122,831	2,122,831	0	2,122,831
Transfer From Other Funds				
Use of Fund Balance	0	289,600	362,916	652,516
Total Trans From Other Funds	0	289,600	362,916	652,516
Total Revenues and Transfers	2,122,831	2,412,431	362,916	2,775,347
Operating Expenditures				
Employee Wages and Benefits	584,698	584,698	3,672	588,370
Materials and Supplies	57,250	57,250	0	57,250
Operating Expenditures	394,836	394,836	0	394,836
Total Operating Expenditures	1,036,784	1,036,784	3,672	1,040,456
Project Expenditures				
Capital Expenditures	60,000	60,000	362,916	422,916
Equipment Expenditures	5,100	5,100	(3,672)	1,428
Misc Storm Drain Projects	24,000	24,000	0	24,000
Total Project Expenditures	89,100	89,100	359,244	448,344
Transfers Out				
Transfer to Risk Management	2,341	2,341	0	2,341
Transfer to General Fund	600	600	0	600
Transfer to Capital Projects	0	289,600	0	289,600
Contribution to Fund Balance	994,006	994,006	0	994,006
Total Transfers Out	996,947	1,286,547	0	1,286,547
Total Expenditures	2,122,831	2,412,431	362,916	2,775,347

Notes to Storm Drain Fund

Revenues - Use of fund balance for Bangerter Highway Basin Project.

Expenditures - Interdepartmental transfers for accuracy.

Special Revenue, Fitness Center

	Adopted Budget FY 13-14	Amended Budget 1/21/2014	Jan-Jun Adjustments	Final Budget FY 13-14
Revenues				
Membership Revenues	\$575,000	\$575,000	\$35,000	\$610,000
Day Pass Revenues	250,000	250,000	0	250,000
Silver Sneakers	37,500	37,500	15,000	52,500
Day Care	14,000	14,000	0	14,000
Aquatic Programs	105,000	105,000	(20,000)	85,000
Adult Programs	10,000	10,000	0	10,000
Recreation Revenue	340,000	340,000	60,000	400,000
Camp Programs	115,000	115,000	0	115,000
Vending Revenues	19,000	19,000	0	19,000
Pro Shop	4,000	4,000	0	4,000
Outside Organizations	40,000	40,000	(10,000)	30,000
Food & Beverages	4,000	4,000	0	4,000
Room Rental	43,500	43,500	(5,000)	38,500
Other Grants / Donations	0	0	10,900	10,900
SoJo Marathon	0	59,536	0	59,536
Total Revenues	1,557,000	1,616,536	85,900	1,702,436
Transfer From Other Funds				
Transfer from General Fund	67,273	67,273	0	67,273
Use of Fund Balance	0	0	0	0
Total Trans From Other Funds	67,273	67,273	0	67,273
Total Revenues and Transfers	1,624,273	1,683,809	85,900	1,769,709
Operating Expenditures				
Employee Wages and Benefits	719,554	719,554	60,000	779,554
Materials and Supplies	388,950	388,450	2,807	391,257
Operating Expenditures	347,500	407,536	(2,807)	404,729
Total Operating Expenditures	1,456,004	1,515,540	60,000	1,575,540
Project Expenditures				
Capital Expenditures	0	0	25,013	25,013
Capital Replacement Reserve	25,000	25,000	9,858	34,858
Total Project Expenditures	25,000	25,000	34,871	59,871
Transfers Out				
Transfer to Risk Management	949	949	0	949
Contribution to Fund Balance	142,320	142,320	(8,971)	133,349
Total Transfers Out	143,269	143,269	(8,971)	134,298
Total Expenditures	1,624,273	1,683,809	85,900	1,769,709

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

	Adopted Budget FY 13-14	Amended Budget 1/21/2014	Jan-Jun Adjustments	Final Budget FY 13-14
Revenues				
Investment Earnings	\$5,000	\$5,000	\$0	\$5,000
Reimbursement-Boyer/Tenfold Construction	148,513	148,513	0	148,513
Total Revenues	153,513	153,513	0	153,513
Transfer From Other Funds				
Transfer from General Fund	537,399	537,399	0	537,399
Transfer from Road Impact Fees	151,530	151,530	0	151,530
Transfer from Fire Impact Fee	80,503	80,503	0	80,503
Transfer from Police Impact Fees	62,386	62,386	0	62,386
Transfer from Cap Equipment	100,319	100,319	0	100,319
Transfer from RDA	763,562	763,562	0	763,562
Use of Fund Balance	0	4,000	0	4,000
Total Trans From Other Funds	1,695,699	1,699,699	0	1,699,699
Total Revenues and Transfers	1,849,212	1,853,212	0	1,853,212
Operating Expenditures				
Principal on Long-Term Debt	505,000	505,000	0	505,000
Interest on Long-Term Debt	705,357	705,357	0	705,357
Capital Lease Payments	93,134	93,134	0	93,134
Trustee Fees	5,000	5,000	0	5,000
Arbitrage Compliance	0	4,000	0	4,000
Total Operating Expenditures	1,308,491	1,312,491	0	1,312,491
Project Expenditures				
Transfers Out				
Contribution to Fund Balance	540,721	540,721	0	540,721
Total Transfers Out	540,721	540,721	0	540,721
Total Expenditures	1,849,212	1,853,212	0	1,853,212

Notes to Debt Service Fund

Revenues - No Changes.

Expenditures - No Changes.

Debt Service, SID Bond

	Adopted Budget FY 13-14	Amended Budget 1/21/2014	Jan-Jun Adjustments	Final Budget FY 13-14
Revenues				
Special Assessments	\$726,613	\$726,613	\$0	\$726,613
Bond Proceeds	0	0	0	0
Investment Earnings	0	0	0	0
Total Revenues	726,613	726,613	0	726,613
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	726,613	726,613	0	726,613
Operating Expenditures				
Operating Expenditures	21,350	21,350	0	21,350
Principal on Bonds	582,000	582,000	0	582,000
Bond Interest Payment	121,013	121,013	0	121,013
Trustee Fees	2,250	2,250	0	2,250
Total Operating Expenditures	726,613	726,613	0	726,613
Project Expenditures				
Transfers Out				
Contribution to Fund Balance	0	0	0	0
Total Transfers Out	0	0	0	0
Total Expenditures	726,613	726,613	0	726,613

Notes to SID Bond Debt Service Fund

Revenues - No changes.

Expenditures - No changes.

Debt Service, MBA

	Adopted Budget FY 13-14	Amended Budget 1/21/2014	Jan-Jun Adjustments	Final Budget FY 13-14
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	725,644	725,644	0	725,644
Use of Fund Balance	0	0	12,853	12,853
Total Trans From Other Funds	725,644	725,644	12,853	738,497
Total Revenues and Transfers	727,394	727,394	12,853	740,247
Operating Expenditures				
Principal on Bonds	525,000	525,000	0	525,000
Bond Interest Payment	200,644	200,644	0	200,644
Trustee Fees	1,750	1,750	0	1,750
Total Operating Expenditures	727,394	727,394	0	727,394
Project Expenditures				
Museum - Construction	0	0	0	0
Museum - Furnishings	0	0	0	0
Total Project Expenditures	0	0	0	0
Transfers Out				
Transfer to Mulligans	0	0	12,853	12,853
Contribution to Fund Balance	0	0	0	0
Total Transfers Out	0	0	12,853	12,853
Total Expenditures	727,394	727,394	12,853	740,247

Notes to MBA Fund

Revenues - Use of Bond Refunding Proceeds.

Expenditures - Transfer to Mulligans for Carpet Project.

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

	Adopted Budget FY 13-14	Amended Budget 1/21/2014	Jan-Jun Adjustments	Final Budget FY 13-14
Revenues				
Other Grants/Donations	\$0	\$1,000,000	\$0	\$1,000,000
Miscellaneous Revenue	0	0	10,000	10,000
Total Revenues	0	1,000,000	10,000	1,010,000
Transfer From Other Funds				
Transfer from General Fund	56,000	56,000	0	56,000
Transfer from Street Lighting	0		0	0
Transfer from Storm Drain	0	289,600	0	289,600
Park Impact Fee Use of Fund Balance	0	2,476,801	1,732,227	4,209,028
Storm Drain Impact Fee Use of Fund Balance	0	378,306	660,299	1,038,605
Road Impact Fee Use of Fund Balance	0	151,530	525,957	677,487
Fire Impact Fee Use of Fund Balance	0	520,503	0	520,503
Police Impact Fee Use of Fund Balance	0	62,386	0	62,386
Use of Fund Balance	0	4,435,812	800,000	5,235,812
Total Trans From Other Funds	56,000	8,370,938	3,718,483	12,089,421
Total Revenues and Transfers	56,000	9,370,938	3,728,483	13,099,421
Project Expenditures (By Funding Source)				
Facilities Projects	0	228,734	28,650	257,384
Parks Projects	0	2,809,770	1,736,137	4,545,907
Transportation Projects	0	2,866,151	0	2,866,151
Storm Drain Projects	0	407,906	660,299	1,068,205
Miscellaneous Projects	56,000	830,519	(36,560)	793,959
Street Maintenance Projects	0	130,439	9,000	139,439
Road Projects	0	0	525,957	525,957
Land Purchase	0	440,000	0	440,000
Total Project Expenditures	56,000	7,713,519	2,923,483	10,637,002
Transfers Out				
Transfer to General Debt Service Fund	0	294,419	0	294,419
Transfer to Cap Equipment	0	1,363,000	0	1,363,000
Transfer to General Fund	0	0	805,000	805,000
Contribution to Fund Balance	0	0	0	0
Total Transfers Out	0	1,657,419	805,000	2,462,419
Total Expenditures	56,000	9,370,938	3,728,483	13,099,421

Notes to Capital Projects Fund

Revenues - Adjusted revenues to account for use of fund balance and receipt miscellaneous revenue.

Expenditures - Adjusted expenditures to reflect actual project spending.

Capital Projects Fund, Capital Equipment

	Adopted Budget FY 13-14	Amended Budget 1/21/2014	Jan-Jun Adjustments	Final Budget FY 13-14
Revenues				
Investment Earnings	\$0	\$0	\$0	\$0
Donation	0	0	0	0
Capital Lease Proceeds	0	0	0	0
Other Miscellaneous	0	32,000	0	32,000
Sale of Property	0	0	0	0
Total Revenues	0	32,000	0	32,000
Transfer From Other Funds				
Transfer from Sanitation	255,000	255,000	0	255,000
Transfer from CIP General	0	1,363,000	0	1,363,000
Use of Fund Balance	100,319	543,223	24,643	567,866
Total Trans From Other Funds	355,319	2,161,223	24,643	2,185,866
Total Revenues and Transfers	355,319	2,193,223	24,643	2,217,866
Project Expenditures				
Computer Software & Equipment	0	749,830	0	749,830
Police Equipment	0	62,709	0	62,709
Heart Safety Equipment	0	14,023	0	14,023
Fire Hazmat Equipment	0	88,579	0	88,579
Fleet Equipment (All Replacement Vehicles)	0	922,763	24,643	947,406
Sanitation Equipment	255,000	255,000	0	255,000
Total Project Expenditures	255,000	2,092,904	24,643	2,117,547
Transfers Out				
Transfer to General Debt Service Fund	100,319	100,319	0	100,319
Contribution to Fund Balance	0	0	0	0
Total Transfers Out	100,319	100,319	0	100,319
Total Expenditures	355,319	2,193,223	24,643	2,217,866

Notes to Capital Equipment Fund

Revenues - Use of Fund Balance for 2014 Mulligans Equipment Lease.

Expenditures - Adjusted to account for 2014 Mulligans Equipment Lease.

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 points.

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 15,687 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

	Adopted Budget FY 13-14	Amended Budget 1/21/2014	Jan-Jun Adjustments	Final Budget FY 13-14
Revenues				
Water Sales	\$14,007,772	\$14,021,772	\$0	\$14,021,772
Finance Charges	145,557	145,557	0	145,557
Investment Earnings	44,556	44,556	0	44,556
Water Share Lease	5,065	5,065	0	5,065
Miscellaneous Revenue	3,544	3,544	0	3,544
Water Meter Sets	80,000	80,000	0	80,000
Total Revenues	14,286,494	14,300,494	0	14,300,494
Transfer From Other Funds				
Transfer from Water Impact Fees	0	0	296,963	296,963
Use of Fund Balance	3,115,383	3,438,383	170,000	3,608,383
Total Trans From Other Funds	3,115,383	3,438,383	466,963	3,905,346
Total Revenues and Transfers	17,401,877	17,738,877	466,963	18,205,840
Operating Expenditures				
Employee Wages and Benefits	1,075,651	1,075,651	800	1,076,451
Materials and Supplies	202,318	202,318	1,700	204,018
Operating Expenditures	8,953,616	8,967,616	(2,500)	8,965,116
Principal on Bonds	2,050,000	2,050,000	0	2,050,000
Bond Interest Payment	1,291,335	1,291,335	0	1,291,335
Trustee Fees	9,500	9,500	0	9,500
Total Operating Expenditures	13,582,420	13,596,420	0	13,596,420
Transfers Out				
Transfer to Risk Management	2,957	2,957	0	2,957
Transfer to Water CIP General	3,816,500	4,139,500	170,000	4,309,500
Contribution to Fund Balance	0	0	296,963	296,963
Total Transfers Out	3,819,457	4,142,457	466,963	4,609,420
Total Expenditures	17,401,877	17,738,877	466,963	18,205,840

Notes to Water Fund

Revenues - Adjusted to account for use of fund balance and transfer from water impact fees.

Expenditures - Interdepartmental transfers for accuracy.

Enterprise Funds, Water CIP

	Adopted Budget FY 13-14	Amended Budget 1/21/2014	Jan-Jun Adjustments	Final Budget FY 13-14
Revenues				
Water Impact Fees	\$0	\$0	\$0	\$0
Investment Earnings	0	0	0	0
Reimbursement Kennecott Land	0	0	0	0
Grants/Developer Reimbursements	0	0	0	0
Other Revenue	0	0	0	0
Total Revenues	0	0	0	0
Transfer From Other Funds				
Transfer from Water Operations	3,816,500	4,139,500	170,000	4,309,500
Water Impact Fee Use of Fund Balance	0	0	497,129	497,129
Use of Fund Balance	0	2,585,980	0	2,585,980
Total Trans From Other Funds	3,816,500	6,725,480	667,129	7,392,609
Total Revenues and Transfers	3,816,500	6,725,480	667,129	7,392,609
Project Expenditures				
Water Projects	2,980,500	3,952,942	370,166	4,323,108
Fire Flow Projects	0	1,617,063	0	1,617,063
Secondary Water Projects	614,000	869,153	0	869,153
Water Capital Equipment	222,000	286,322	0	286,322
Total Project Expenditures	3,816,500	6,725,480	370,166	7,095,646
Transfers Out				
Transfer to Water Operating Fund	0	0	296,963	296,963
Contribution to Fund Balance	0	0	0	0
Total Transfers Out	0	0	296,963	296,963
Total Expenditures	3,816,500	6,725,480	667,129	7,392,609

Notes to Water CIP Fund

Revenues - Adjusted to account for use of fund balance and transfer from water operations.

Expenditures - Adjusted to account for actual water capital projects.

Enterprise Funds, Secondary Water

	Adopted Budget FY 13-14	Amended Budget 1/21/2014	Jan-Jun Adjustments	Final Budget FY 13-14
Revenues				
Irrigation Water Sales	\$698,516	\$698,516	\$0	\$698,516
Other Miscellaneous	3,000	3,000	0	3,000
Total Revenues	701,516	701,516	0	701,516
Transfer From Other Funds				
Use of Fund Balance	0	45,000	0	45,000
Total Trans From Other Funds	0	45,000	0	45,000
Total Revenues and Transfers	701,516	746,516	0	746,516
Operating Expenditures				
Employee Wages and Benefits	194,718	194,718	300	195,018
Materials and Supplies	16,705	16,705	(3,200)	13,505
Operating Expenditures	371,418	416,418	200	416,618
Total Operating Expenditures	582,841	627,841	(2,700)	625,141
Transfers Out				
Transfer to Risk Management	1,211	1,211	0	1,211
Transfer to Geneal Fund	0	0	2,700	2,700
Contribution to Fund Balance	117,464	117,464	0	117,464
Total Transfers Out	118,675	118,675	2,700	121,375
Total Expenditures	701,516	746,516	0	746,516

Notes to Secondary Water Fund

Revenues - No Changes.

Expenditures - Interdepartmental transfers for accuracy.

Enterprise Funds, Sanitation

	Adopted Budget FY 13-14	Amended Budget 1/21/2014	Jan-Jun Adjustments	Final Budget FY 13-14
Revenues				
Garbage Fees	\$2,085,854	\$2,085,854	\$0	\$2,085,854
Neighborhood Cleanup	20,800	20,800	0	20,800
Special Service Pickup	0	0	0	0
Finance Charges	0	0	0	0
Investment Earnings	0	0	0	0
Miscellaneous Revenue	0	0	0	0
Total Revenues	2,106,654	2,106,654	0	2,106,654
Transfer From Other Funds				
Use of Fund Balance	182,124	182,124	0	182,124
Total Trans From Other Funds	182,124	182,124	0	182,124
Total Revenues and Transfers	2,288,778	2,288,778	0	2,288,778
Operating Expenditures				
Employee Wages and Benefits	114,830	114,830	0	114,830
Materials and Supplies	90,984	90,984	0	90,984
Operating Expenditures	1,807,692	1,807,692	0	1,807,692
Equipment	20,000	20,000	0	20,000
Total Operating Expenditures	2,033,506	2,033,506	0	2,033,506
Project Expenditures				
Transfers Out				
Transfer to Capital Equipment	255,000	255,000	0	255,000
Transfer to Risk Management	272	272	0	272
Contribution to Fund Balance	0	0	0	0
Total Transfers Out	255,272	255,272	0	255,272
Total Expenditures	2,288,778	2,288,778	0	2,288,778

Notes to Sanitation Fund

Revenues - No Changes.

Expenditures - No Changes.

Enterprise Funds, Recycling

	Adopted Budget FY 13-14	Amended Budget 1/21/2014	Jan-Jun Adjustments	Final Budget FY 13-14
Revenues				
Garbage Fees	\$650,121	\$650,121	\$0	\$650,121
Total Revenues	650,121	650,121	0	650,121
Transfer From Other Funds				
Use of Fund Balance	140,007	140,007	0	140,007
Total Trans From Other Funds	140,007	140,007	0	140,007
Total Revenues and Transfers	790,128	790,128	0	790,128
Operating Expenditures				
Materials and Supplies	39,821	39,821	0	39,821
Operating Expenditures	750,307	750,307	0	750,307
Total Operating Expenditures	790,128	790,128	0	790,128
Project Expenditures				
Transfers Out				
Contribution to Fund Balance	0	0	0	0
Total Transfers Out	0	0	0	0
Total Expenditures	790,128	790,128	0	790,128

Notes to Recycling Fund

Revenues - No changes.

Expenditures - No changes.

Enterprise Funds, Mulligans

	Adopted Budget FY 13-14	Amended Budget 1/21/2014	Jan-Jun Adjustments	Final Budget FY 13-14
Revenues				
Instructor Fees	\$30,000	\$30,000	\$2,000	\$32,000
Driving Range	402,500	402,500	(22,853)	379,647
Executive 9 Course	212,500	212,500	(20,000)	192,500
Miniature Golf	320,000	320,000	(20,000)	300,000
Program Revenue	2,000	2,000	0	2,000
Golf Cart Rental	78,000	78,000	0	78,000
Batting Cages	137,000	137,000	0	137,000
Food & Beverages	52,000	52,000	(5,000)	47,000
Golf Shop	38,500	38,500	10,000	48,500
Rental Revenue	15,000	15,000	1,000	16,000
Other Miscellaneous	0	0	11,000	11,000
Total Revenues	1,287,500	1,287,500	(43,853)	1,243,647
Transfer From Other Funds				
Transfer from MBA	0	0	12,853	12,853
Use of Fund Balance	0	0	0	0
Total Trans From Other Funds	0	0	12,853	12,853
Total Revenues and Transfers	1,287,500	1,287,500	(31,000)	1,256,500
Operating Expenditures				
Employee Wages and Benefits	535,631	535,631	(47,000)	488,631
Materials and Supplies	35,725	35,725	(2,965)	32,760
Operating Expenditures	262,855	262,855	(1,035)	261,820
Principal on Bonds	230,000	230,000	0	230,000
Bond Interest Payment	220,838	220,838	0	220,838
Trustee Fees	1,800	1,800	0	1,800
Total Operating Expenditures	1,286,849	1,286,849	(51,000)	1,235,849
Project Expenditures				
Capital Replacement Reserve	0	0	0	0
Capital Expenditures	0	0	20,000	20,000
Total Project Expenditures	0	0	20,000	20,000
Transfers Out				
Transfer to Risk Management	469	469	0	469
Contribution to Fund Balance	182	182	0	182
Total Transfers Out	651	651	0	651
Total Expenditures	1,287,500	1,287,500	(31,000)	1,256,500

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

	Adopted Budget FY 13-14	Amended Budget 1/21/2014	Jan-Jun Adjustments	Final Budget FY 13-14
Revenues				
Perpetual Care Revenue	\$40,000	\$40,000	\$0	\$40,000
Investment Earnings	8,000	8,000	0	8,000
Total Revenues	48,000	48,000	0	48,000
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	48,000	48,000	0	48,000
Operating Expenditures				
Project Expenditures				
	0	0	0	0
Total Project Expenditures	0	0	0	0
Transfers Out				
Transfer to General Fund	8,000	8,000	0	8,000
Contribution to Fund Balance	40,000	40,000	0	40,000
Total Transfers Out	48,000	48,000	0	48,000
Total Expenditures	48,000	48,000	0	48,000

Notes to Cemetery Fund

No Changes.

City of South Jordan

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