

# Budget Detail

- General Fund
- Special Revenue Fund
- Debt Service Fund
- Enterprise Fund
- Permanent Fund



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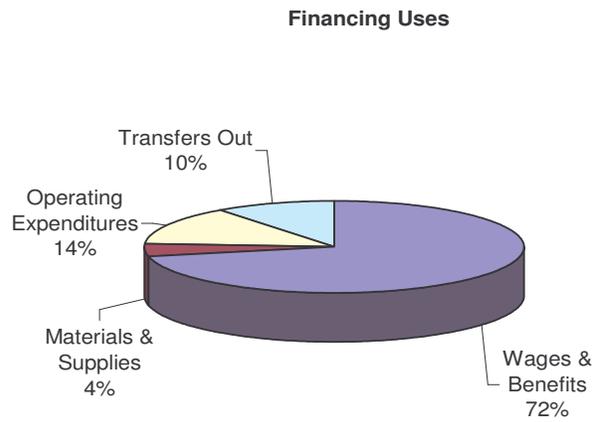
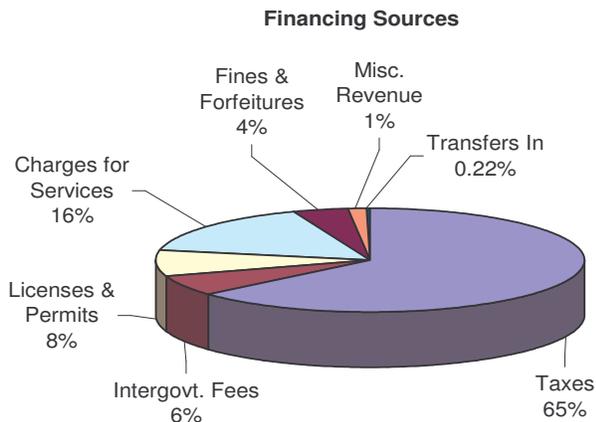
# General Fund Summary

	Actual FY 06-07	Amended Budget FY 07-08	Estimated Actual FY 07-08	Proposed Budget FY 08-09
<b>REVENUES</b>				
Sales Taxes	\$6,481,322	\$7,049,281	\$7,344,885	\$8,304,517
Property Taxes	4,567,460	5,282,031	5,635,622	6,383,401
Franchise Taxes	2,701,498	2,982,820	3,098,893	3,238,321
Motor Vehicle Fees	501,645	375,000	394,151	500,000
Class C Road Funds	1,586,547	1,504,800	1,555,290	1,586,547
Intergovernmental Revenues	529,989	256,606	337,717	277,859
Licenses & Permits	3,716,133	2,458,258	2,869,033	2,308,546
Administration Fees	1,512,469	2,125,470	2,155,920	2,171,488
Charges for Services	3,733,682	2,647,059	3,230,322	2,530,718
Fines and Forfeitures	1,089,849	1,200,000	1,062,333	1,200,000
Investment Earnings	582,891	173,290	513,102	379,906
Miscellaneous Revenue	178,373	53,825	62,526	49,725
<b>Total General Fund Revenue</b>	<b>27,181,858</b>	<b>26,108,440</b>	<b>28,259,794</b>	<b>28,931,028</b>
<b>TRANSFERS IN AND USE OF FUND BALANCE</b>				
Transfers In	219,156	230,513	572,756	63,556
Use of Fund Balance	0	0	0	0
<b>Total Transfers In and Use of Fund Balance</b>	<b>219,156</b>	<b>230,513</b>	<b>572,756</b>	<b>63,556</b>
<b>Total Rev, Trans in, and Use of Fund Balance</b>	<b>27,401,014</b>	<b>26,338,953</b>	<b>28,832,550</b>	<b>28,994,584</b>
<b>EXPENDITURES</b>				
Wages and Benefits	15,602,692	19,409,769	18,053,715	20,807,185
Materials and Supplies	971,467	1,129,716	1,213,139	1,270,598
Operating Expenditures	3,433,940	3,586,287	3,614,412	3,961,328
<b>Total General Fund Expenditures</b>	<b>20,008,099</b>	<b>24,125,772</b>	<b>22,881,266</b>	<b>26,039,111</b>
<b>TRANSFERS OUT AND CONTRIBUTION TO FUND BALANCE</b>				
Transfers Out	6,696,993	2,213,181	5,329,589	2,955,473
Contribution to Fund Balance	695,922	0	621,695	0
<b>Total Transfers Out and Contribution to Fund Balance</b>	<b>7,392,915</b>	<b>2,213,181</b>	<b>5,951,284</b>	<b>2,955,473</b>
<b>Total Exp, Trans Out, and Cont to Fund Balance</b>	<b>27,401,014</b>	<b>26,338,953</b>	<b>28,832,550</b>	<b>28,994,584</b>

**Notes to the General Fund Summary**

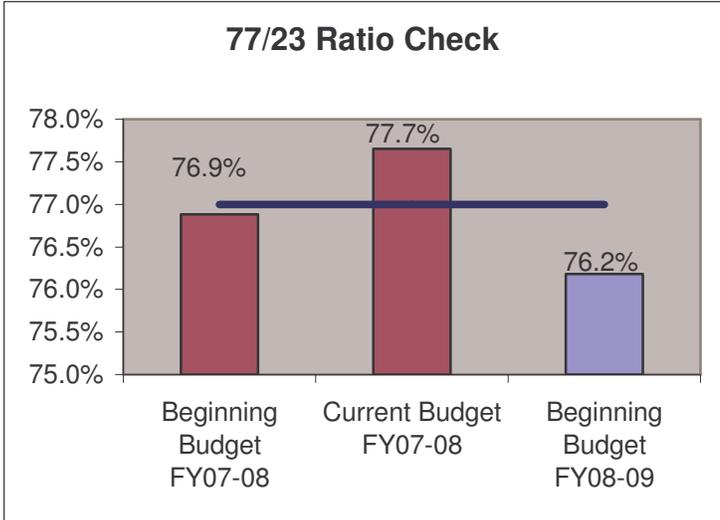
**Revenues** - Adjusted tax revenues for growth in both residential and commercial developments. Increases in other revenues were caused by continued growth in the city. Administrative Fees were adjusted to reflect personnel previously paid out of enterprise funds.

**Expenditures** - Changes in expenditures due to increase benefit cost of 8% for insurance and 0.5% for 401K match. Budgeted annual COLA increase of 1.5% with a 0.5% increase for merit and 1% goal performance increase. Performance pay will be based on completion of goals and objectives.

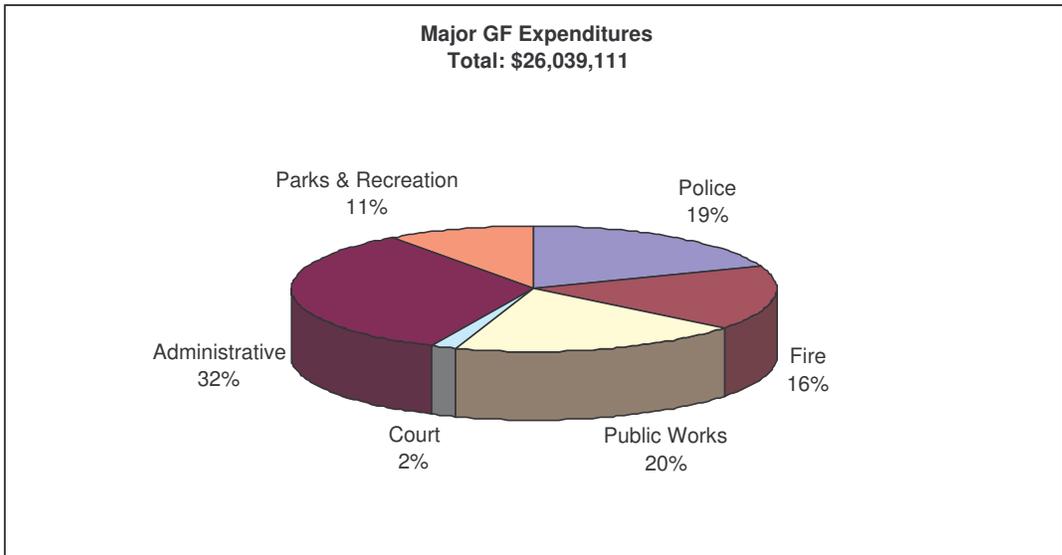


**EXPENDITURES**

The City of South Jordan attributes 76.2% of its general operating expense to personnel and 23.8% to other operating needs such as, street maintenance, court operations, police and fire safety, development, and administration. The general “rule of thumb” for personnel planning is to maintain a 77/23 ratio of personnel over operating expense. The projected costs for FY2008-2009 include a 1.5% cola, 0.5% merit, and 1% goal performance increase. Not all employees will receive the full performance goal percentage as it is based upon the completion and weight of the goals accomplished.



Other operating cost of \$5,231,926 is associated with transportation improvements, a new Information Center division, increases in inflation, and population growth. These costs will reflect the dedication to maintain City Services at a level consistent with the City’s core values and mission statement.



## **DIVISION ACTIVITIES – EXECUTIVE MANAGEMENT/POLICE**

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The City's Executive Management/Police group is the primary administrative arm of South Jordan City. Each of the divisions within this group work together to provide for the effective and efficient day-to-day operations, long-term visioning, sustainability, and public safety of the City of South Jordan. The various divisions in this group work closely with the City's elected Mayor and City Council and other appointed City Commissions and Boards.

The following are descriptions of the activities, services, and functions for each of the general fund divisions within the Executive Management/Police group:

### **Executive**

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

### **Economic Development**

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

### **Legal**

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



### **Chief Operating Officer**

The Chief Operating Officer is the second administrative officer in the City behind the City Manager. The COO is responsible for all City-wide operations. As such, both of the Assistant City Managers over the City's two service groups (Administrative Services and Municipal Services) report to the COO. The Chief of Police also reports to the COO. The COO's primary duty is to provide for operational excellence. "Operational Excellence is when each and every employee can see the flow of value to the customer, and fix that flow when it breaks down".

### **Police**

The Police division is responsible for the safety and well-being of the citizens of the community and those traveling in and out of the jurisdiction. These services include but are not limited to traffic control, criminal investigations, prisoner escort, records and data maintenance, public education, and code compliance.



### **Animal Control**

The Animal Control division is responsible for the safety and well-being of all types of animals within the community. This division observes and apprehends unlicensed animals, collects stray animals, and removes dead or injured animals from City streets. This division also manages the animal control shelter and investigates any animal cruelty complaints while enforcing pertinent laws and ordinances.

**Homeland Security**

The Homeland Security division performs many of the same functions as the Police division, but with significantly expanded attention in the areas of Homeland Security, Risk Management, Community Policing, and Emergency Management. This division works closely with other divisions and components of City government, local schools, businesses, and other community entities to research and develop proactive minimization strategies and post emergency plans, and assists in facilitating the training of these entities as needed. Homeland Security also identifies locations of risk within the City and performs inspections of these locations and absorbs and investigates police-generated cases involving potential threats to Homeland Security.





<b>Executive Personnel</b>			
	FY08-09	FY07-08	FY06-07
Full-Time	71	71	114
Part-Time	32	32	27
FTE	87	87	127.5

## General Fund Executive Mgmt / Police

	Actual Expenditures FY 06-07	Amended Budget FY 07-08	Estimated Actual FY 07-08	Proposed Budget FY 08-09
<b>Executive</b>				
Wages and Benefits	\$495,925	\$585,415	\$507,083	\$536,388
City-Wide Merit Increases	0	0	0	203,595
Materials and Supplies	47,578	80,800	79,600	80,370
Operating Expenditures	178,301	277,872	290,850	282,750
<b>Total Executive</b>	<b>721,804</b>	<b>944,087</b>	<b>877,533</b>	<b>1,103,103</b>
<b>Economic Development</b>				
Wages and Benefits	36,905	115,324	113,398	121,233
Materials and Supplies	1,170	8,160	8,160	9,660
Other Expenditures	78	6,050	6,050	6,050
<b>Total Legal</b>	<b>38,153</b>	<b>129,534</b>	<b>127,608</b>	<b>136,943</b>
<b>Legal</b>				
Wages and Benefits	329,733	511,745	470,575	629,220
Materials and Supplies	13,642	20,226	20,226	27,083
Other Expenditures	19,013	46,459	43,304	49,800
<b>Total Legal</b>	<b>362,388</b>	<b>578,430</b>	<b>534,105</b>	<b>706,103</b>
<b>Chief Operating Officer</b>				
Wages and Benefits	268,052	196,630	156,611	169,106
Materials and Supplies	18,750	8,701	8,629	12,210
Operating Expenditures	14,495	10,712	14,376	12,958
<b>Total Chief Operating Officer</b>	<b>301,297</b>	<b>216,043</b>	<b>179,616</b>	<b>194,274</b>
<b>Police</b>				
Wages and Benefits	3,416,262	4,171,761	3,969,655	4,442,003
Materials and Supplies	91,476	66,733	65,150	91,820
Operating Expenditures	378,806	391,666	383,031	471,233
<b>Total Police</b>	<b>3,886,544</b>	<b>4,630,160</b>	<b>4,417,836</b>	<b>5,005,056</b>
<b>Animal Control</b>				
Wages and Benefits	132,013	127,516	125,836	138,019
Materials and Supplies	5,354	9,200	7,675	9,200
Operating Expenditures	9,416	15,957	15,050	21,966
<b>Total Animal Control</b>	<b>146,783</b>	<b>152,673</b>	<b>148,561</b>	<b>169,185</b>
<b>Homeland Security</b>				
Wages and Benefits	108,375	91,567	85,271	92,744
Materials and Supplies	32,761	34,024	33,700	34,024
Operating Expenditures	30,955	32,190	31,900	32,190
<b>Total Homeland Security</b>	<b>172,091</b>	<b>157,781</b>	<b>150,871</b>	<b>158,958</b>
<b>Total Executive Mgmt / Police</b>	<b>5,629,060</b>	<b>6,808,708</b>	<b>6,436,130</b>	<b>7,473,622</b>

### Notes to General Fund Executive Management/Police

**Wages and Benefits** - Increase expenditures due to one additional police officer position.

**Operating** - Increase emergency dispatching cost per VECC.

## DIVISION ACTIVITIES – ADMINISTRATIVE SERVICES

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The Administrative Services group oversees the internal resources of the City. The core mission of this group is to strategically manage and provide for long-term sustainability with regard to financial resources, human resources, City assets, information, and technology for the City. In addition to the above, the Administrative Services group includes the Information Center and the Neighborhood Improvement Program.

The following are descriptions of the activities, services, and functions for each of the general fund divisions within the Administrative Services group:

### **Administrative Services Admin**

The Administrative Services Admin division has the fiduciary responsibility for providing policy and program direction to safeguard the City's financial assets and manages its financial resources in accordance with the goals of the City Council and in compliance with applicable laws and generally accepted accounting and financial management principles. The division interacts and supports all departments and agencies of the City by providing comprehensive financial services.



### **Asset Management**

The Asset Management division provides direction and support for the Human Resources, Fleet, Municipal Facilities, and Justice Court divisions of the City.

### **Human Resources**

The Human Resources division is responsible for supporting managers in recruiting and hiring qualified "best fit" applicants; administering employee benefits, payroll changes, performance evaluations, and personnel policy inquiries and interpretation; ensuring that the City is following federal and state labor laws; reviewing and updating City policies; communicating and/or training City staff on HR issues such as sexual harassment, supervisory training, and employee resources; assisting in the development of the City's strategic plans; and supporting City Core Values.

### **Facilities**

The Facilities division provides a clean, comfortable environment for all who enter and work in or use municipal buildings in any way and ensures all building systems including lighting, HVAC, and plumbing are working properly and safely.



### **Fleet**

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

### **Utility Billing**

The Utility Billing division oversees the monthly billing and collection of city-operated utilities. These utilities include culinary water, secondary water, storm water, and garbage services. The Utility Billing division also processes business licenses, dog licenses, and neighborhood

cleanup/dumpster requests. Customer service representatives help citizens both at the front counter and over the phone.

### **Seniors**

The South Jordan Senior Center provides recreation, leisure, education and meals to the senior citizens of South Jordan. The Senior Center also provides a beauty parlor for the senior citizens to utilize.



### **Accounting**

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

### **Treasury**

In accordance with state law, the City Treasurer is responsible for the collection and disbursement of City funds, as well as the management and investment of the City's idle cash. Furthermore, the Treasurer oversees the City's internal controls.

### **Budget**

The Budget division is responsible for preparing the City's annual budget. This budget is adopted by the City Council and is the guiding policy document governing financial decisions for the City. Included with the annual budget are reports authorizing and accounting for the City's annual capital project expenditures. The Budget division also provides other City divisions with assistance in tracking, reporting, and monitoring their individual budgets. This support helps divisions maintain compliance with City code and state regulations. Finally, the Budget division provides budget and financial support for the City's Redevelopment Agency (RDA).

### **City Recorder**

The City Recorder's Office is responsible for maintaining all city records and files through an electronic filing system. The recorder's office also manages all municipal elections, GRAMA requests, and public meeting agendas, minutes and recordings. These processes are managed in compliance with legal requirements and constitutional intent of all applicable laws, codes, and regulations.



### **Court**

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

### **Information Services**

The Information Services division is responsible for all strategic communication, technology direction, network security, installation and maintenance for all divisions and work groups within the City.

Information Services also provides support and user training related to computer hardware, software, network connectivity to the Intranet, remote access and voice communications, and enterprise applications utilized within the City government.

### **Information Center**

The Information Center is a centralized group of problem-solvers who answer citizens when they call the City. Their mission is to provide exceptional customer service and to astonish the citizens with their knowledge, attitude, and follow-through.



### **Neighborhood Services**

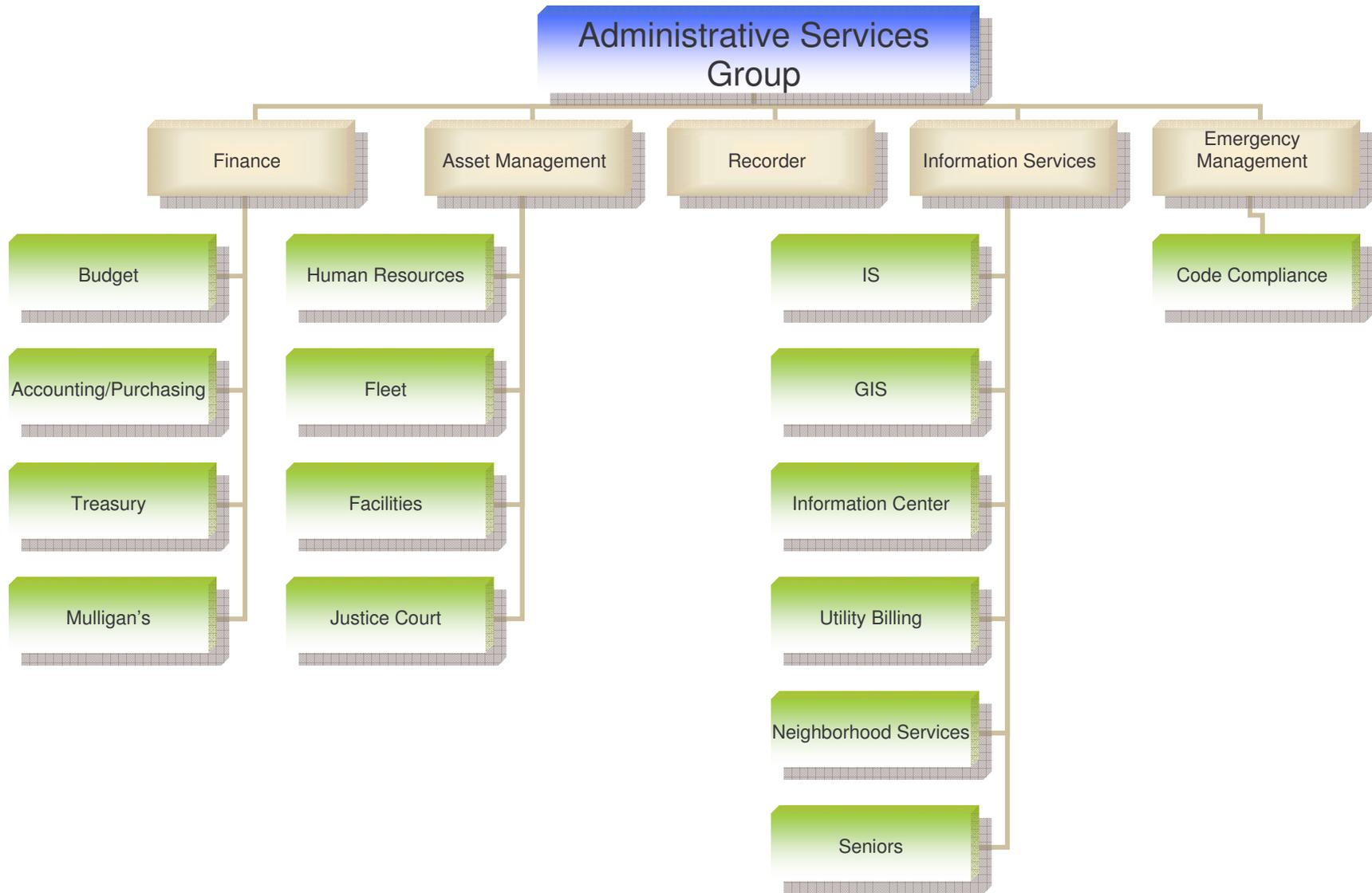
The Neighborhood Services division functions as a link between City residents and the City. This division communicates with residents, oversees the publication of the City newsletter (South Jordan Focus), manages web content, and educates citizens by moderating, managing, and promoting South Jordan University. Neighborhood Services also helps resolve citizen requests and concerns, manages and recruits volunteers, and assists with special events. Neighborhood Services is also a liaison to the Community Associations and is developing a Housing Assistance Program.

### **Code Compliance**

The Code Compliance division serves a primary role in protecting the health and safety of our residents and visitors and the livability of the community. Using a proactive approach to educate and request compliance in a friendly, fair, and impartial manner, Code Compliance assists to maintain the aesthetic appeal of the City, lower crime rates, and provide sustainable property values for residents and businesses.

### **Emergency Management**

South Jordan's Emergency Management Program is responsible for coordinating the combined efforts and resources from all levels of government and various volunteer organizations to assist and protect the citizens of South Jordan from the effects of disasters, both natural and manmade. The Emergency Management division supports the community before, during, and after unusual events and major disasters by focusing on mitigation, preparedness, response, and recovery activities.



<b>Administrative Services Personnel</b>			
	FY08-09	FY07-08	FY06-07
Full-Time	66	60	65
Part-Time	19	19	59
FTE	75.5	69.5	94.5

## General Fund Administrative Services

Revenues	Actual Expenditures FY 06-07	Amended Budget FY 07-08	Estimated Actual FY 07-08	Proposed Budget FY 08-09
<b>Admin Svcs Admin</b>				
Wages and Benefits	\$282,746	\$358,098	\$311,916	\$339,468
Materials and Supplies	10,037	14,050	11,700	13,200
Operating Expenditures	509,447	167,628	148,600	175,029
<b>Total Admin Svcs Admin</b>	<b>802,230</b>	<b>539,776</b>	<b>472,216</b>	<b>527,697</b>
<b>Asset Management</b>				
Wages and Benefits	33,871	115,697	181,382	191,011
Materials and Supplies	0	7,535	7,535	6,908
Operating Expenditures	0	225	225	5,105
<b>Total Asset Management</b>	<b>33,871</b>	<b>123,457</b>	<b>189,142</b>	<b>203,024</b>
<b>Human Resources</b>				
Wages and Benefits	270,777	209,802	164,359	187,437
Materials and Supplies	20,798	17,289	17,289	25,628
Operating Expenditures	17,967	21,336	21,336	18,389
<b>Total Human Resources</b>	<b>309,542</b>	<b>248,427</b>	<b>202,984</b>	<b>231,454</b>
<b>Facilities</b>				
Wages and Benefits	299,520	355,994	264,762	330,081
Materials and Supplies	52,621	45,954	46,054	58,131
Operating Expenditures	26,556	30,262	30,912	35,192
<b>Total Facilities</b>	<b>378,697</b>	<b>432,210</b>	<b>341,728</b>	<b>423,404</b>
<b>Fleet</b>				
Wages and Benefits	225,301	241,359	228,924	306,433
Materials and Supplies	44,339	39,779	38,739	38,439
Operating Expenditures	184,355	204,762	205,802	216,410
<b>Total Fleet</b>	<b>453,995</b>	<b>485,900</b>	<b>473,465</b>	<b>561,282</b>
<b>Utility Billing</b>				
Wages and Benefits	293,213	367,436	335,194	228,132
Materials and Supplies	19,296	87,545	89,505	103,278
Operating Expenditures	4,282	6,890	4,700	5,390
<b>Total Utility Billing</b>	<b>316,791</b>	<b>461,871</b>	<b>429,399</b>	<b>336,800</b>
<b>Seniors</b>				
Wages and Benefits	125,733	159,904	161,889	174,711
Materials and Supplies	6,911	7,229	7,090	8,250
Operating Expenditures	36,972	42,771	50,771	68,450
<b>Total Seniors</b>	<b>169,616</b>	<b>209,904</b>	<b>219,750</b>	<b>251,411</b>
<b>Finance</b>				
Wages and Benefits	246,959	292,680	261,701	373,710
Materials and Supplies	55,751	64,847	69,424	74,282
Operating Expenditures	22,283	25,640	20,440	25,218
<b>Total Finance</b>	<b>324,993</b>	<b>383,167</b>	<b>351,565</b>	<b>473,210</b>

**Budget**

Wages and Benefits	34,313	264,038	242,561	284,914
Materials and Supplies	0	9,250	9,353	11,726
Operating Expenditures	0	9,500	9,374	9,186
<b>Total Budget</b>	<b>34,313</b>	<b>282,788</b>	<b>261,288</b>	<b>305,826</b>

**Recorder**

Wages and Benefits	113,093	139,150	134,759	151,389
Materials and Supplies	118,127	32,721	32,237	57,880
Operating Expenditures	28,876	66,300	41,366	39,400
<b>Total Recorder</b>	<b>260,096</b>	<b>238,171</b>	<b>208,362</b>	<b>248,669</b>

**Court**

Wages and Benefits	346,708	415,937	360,991	363,276
Materials and Supplies	23,727	22,509	22,509	21,375
Operating Expenditures	19,090	23,000	23,000	25,868
<b>Total Court</b>	<b>389,525</b>	<b>461,446</b>	<b>406,500</b>	<b>410,519</b>

**Information Services**

Wages and Benefits	443,570	503,120	516,067	617,647
Materials and Supplies	13,384	18,500	22,500	24,000
Operating Expenditures	353,258	375,721	367,000	420,984
<b>Total Information Services</b>	<b>810,212</b>	<b>897,341</b>	<b>905,567</b>	<b>1,062,631</b>

**Information Center**

Wages and Benefits	0	0	0	358,603
Materials and Supplies	0	0	0	8,000
Operating Expenditures	0	0	0	2,000
<b>Total Information Center</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>368,603</b>

**Neighborhood Services**

Wages and Benefits	0	88,070	57,306	127,406
Materials and Supplies	0	22,790	22,155	22,790
Operating Expenditures	0	17,770	15,600	21,870
<b>Total Neighborhood Services</b>	<b>0</b>	<b>128,630</b>	<b>95,061</b>	<b>172,066</b>

**Code Compliance**

Wages and Benefits	137,662	299,591	222,304	177,238
Materials and Supplies	4,491	5,280	1,061	6,400
Operating Expenditures	3,454	9,082	6,147	9,760
<b>Total Code Compliance</b>	<b>145,607</b>	<b>313,953</b>	<b>229,512</b>	<b>193,398</b>

**Emergency Management**

Wages and Benefits	61,356	84,500	84,887	93,371
Materials and Supplies	3,379	15,817	13,945	15,117
Operating Expenditures	73,393	8,120	5,420	5,840
<b>Total Emergency Management</b>	<b>138,128</b>	<b>108,437</b>	<b>104,252</b>	<b>114,328</b>

<b>Total Administrative Services</b>	<b>4,567,616</b>	<b>5,315,478</b>	<b>4,890,791</b>	<b>5,884,322</b>
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**Notes to General Fund Administrative Service**

**Wages and Benefits** - Increase expenditures due to one additional fleet maintenance worker, one facility maintenance worker, one accountant, and one GIS administrator. Transfer positions from Building, Community Development, Utility Billing, and added four additional positions in the Information Center.

**Operations** - Created a new Information Center Division.

## **DIVISION ACTIVITIES – MUNICIPAL SERVICES**

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The Municipal Services group is responsible for providing services to the general public. This group is very operational oriented, providing the necessary expertise to pave and fix roads, manage water resources, provide emergency services, and provide planning and design services. This group encompasses a broad range of City services that includes the oversight and completion of capital improvement projects. The Municipal Services group is also heavily involved in the area of special civic events including public art and cultural awareness.

The following are descriptions of the activities, services, and functions for each of the general fund divisions within the Municipal Services group:

### **Municipal Services Admin**

The Municipal Services Admin division oversees day-to-day operations, provides assistance and responds to requests for information related to the Municipal Services divisions.

### **Municipal Services Operations**

The Municipal Services Operations division is comprised of leadership and support teams and two operating divisions. The MS Operations division is responsible for streets, street lighting, culinary water, and secondary water units. The Environmental Management division is responsible for storm drains, sanitation, and recycling units.



### **Engineering**

The Engineering division provides engineering services to ensure the City grows and develops in a manner consistent with its mission statement and core values. It is responsible for the development of master plans for the storm drain, transportation, and culinary water systems that address the existing and future needs of the City. The Engineering division also provides design and design review of development and capital infrastructure projects and provides inspection services and contract administration to ensure that projects are constructed in accordance with codes, plans, and specifications.

### **Community Development Admin**

The Community Development Admin division provides leadership, management, and support to the Engineering, Planning, and Building divisions within the Engineering/Community Development department. This division ensures the department is growing, developing, and building the City within the direction and guidelines of the City's mission statement and Core Values.



### **Planning**

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

## Building

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

## Streets

The Streets division operates under the direction of the Operations Division of the City's Public Works Department. The Streets division maintains 200+ miles of road, 40,000 feet of sidewalk and over 7,600 traffic signs. Additionally, the Streets division handles a variety of special projects on a regular basis, specifically assisting other City departments with projects.



## Fire

The Fire department provides a wide range of emergency and non-emergency services to the residents of South Jordan. The fire department consists of 48 members who are trained in a variety of disciplines including fire suppression, advanced medical care, hazardous materials response, and technical rescue response. Also, through a variety of programs, the fire department is heavily involved in public education and community service. The fire department is one of the most advanced, diverse, and progressive fire departments in Utah.

## Parks & Recreation Admin

The Parks and Recreation Administration division provides leadership and support to all Parks and Recreation departments and divisions. The department includes the Director, Deputy Director, Parks Associate Director, Recreation Associate Director and Department Assistant.

## Recreation

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

## Special Events

The Special Events division oversees the Gale Center of History & Culture, which opened in the summer of 2005 and is a place to learn about and experience the history of South Jordan. Special Events plans and coordinates community events with City staff, citizen groups, volunteers, business owners, and other public agencies to create traditions that bring a sense of community to our citizens.



## Parks

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

## Grounds Maintenance

The Grounds Maintenance divisions is responsible for all things growing in, on, and around City-owned properties, including designated park strips, parks, buildings, and facilities.

**Parks Facility**

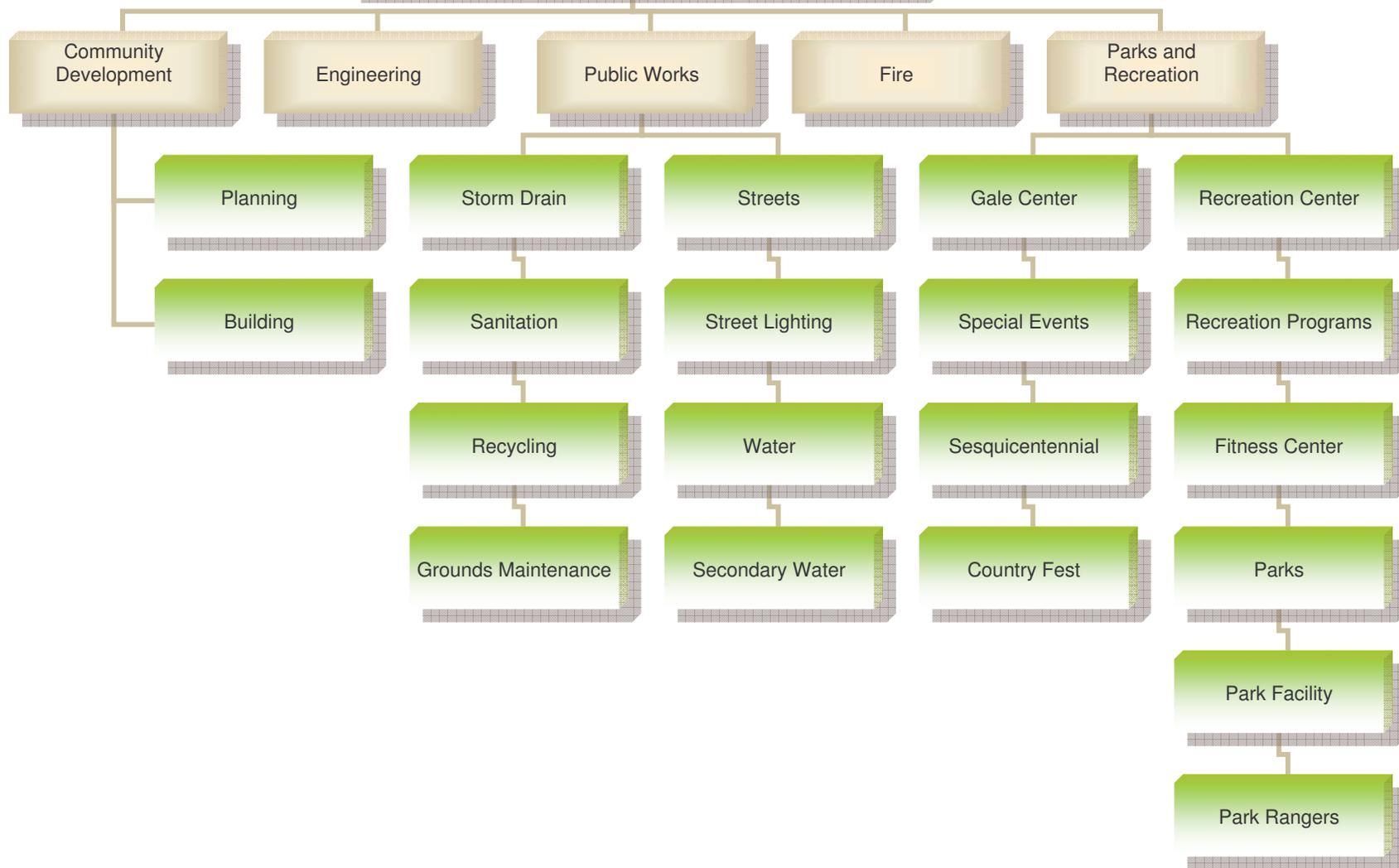
The Parks Facility division is responsible for the maintenance and care of all Parks and Recreation facilities. These facilities include the South Jordan Recreation Center, Gale Center, and all city park pavilions.

**Park Rangers**

The Park Rangers division ensures that city parks, trails and recreational facilities are a safe and enjoyable place for public use. They also strive to meet the safety needs of the community through persistent efforts toward crime reduction and security and through education and collaboration with law enforcement.



# Municipal Services Group



## Municipal Services Personnel

	FY08-09	FY07-08	FY06-07
Full-Time	168	168	86
Part-Time	54	54	1
FTE	195	195	86.5

# General Fund Municipal Services

Revenues	Actual Expenditures FY 06-07	Amended Budget FY 07-08	Estimated Actual FY 07-08	Proposed Budget FY 08-09
<b>Municipal Svcs Admin</b>				
Wages and Benefits	\$195,802	\$286,233	\$259,523	\$222,119
Materials and Supplies	9,366	24,578	24,578	26,578
Operating Expenditures	38,564	136,968	88,876	115,876
<b>Total Municipal Svcs Admin</b>	<b>243,732</b>	<b>447,779</b>	<b>372,977</b>	<b>364,573</b>
<b>MS Operations</b>				
Wages and Benefits	527,726	470,445	458,881	501,610
Materials and Supplies	14,495	12,400	12,400	12,400
Operating Expenditures	8,596	14,598	14,598	73,142
<b>Total MS Operations</b>	<b>550,817</b>	<b>497,443</b>	<b>485,879</b>	<b>587,152</b>
<b>Engineering</b>				
Wages and Benefits	1,153,909	1,350,846	1,217,838	1,562,784
Materials and Supplies	29,901	35,763	41,682	40,703
Operating Expenditures	27,047	26,240	26,240	32,723
<b>Total Engineering</b>	<b>1,210,857</b>	<b>1,412,849</b>	<b>1,285,760</b>	<b>1,636,210</b>
<b>Comm Dev Admin</b>				
Wages and Benefits	866,440	399,435	371,503	224,962
Materials and Supplies	26,324	8,140	8,140	3,260
Operating Expenditures	23,770	5,754	5,754	3,124
<b>Total Comm Dev</b>	<b>916,534</b>	<b>413,329</b>	<b>385,397</b>	<b>231,346</b>
<b>Planning</b>				
Wages and Benefits	82,926	354,119	343,648	326,696
Materials and Supplies	0	6,555	6,555	8,055
Operating Expenditures	0	10,900	10,900	10,900
<b>Total Planning</b>	<b>82,926</b>	<b>371,574</b>	<b>361,103</b>	<b>345,651</b>
<b>Building</b>				
Wages and Benefits	137,593	664,913	620,105	564,597
Materials and Supplies	0	15,180	15,180	15,180
Operating Expenditures	0	18,416	18,416	18,416
<b>Total Building</b>	<b>137,593</b>	<b>698,509</b>	<b>653,701</b>	<b>598,193</b>
<b>Streets</b>				
Wages and Benefits	550,954	625,288	680,069	719,893
Materials and Supplies	49,056	72,044	69,819	74,739
Operating Expenditures	669,412	879,375	879,275	967,875
<b>Total Streets</b>	<b>1,269,422</b>	<b>1,576,707</b>	<b>1,629,163</b>	<b>1,762,507</b>
<b>Fire</b>				
Wages and Benefits	3,170,079	3,604,973	3,371,926	3,805,052
Materials and Supplies	119,343	112,930	109,512	113,256
Operating Expenditures	321,549	303,720	306,900	333,394
<b>Total Fire</b>	<b>3,610,971</b>	<b>4,021,623</b>	<b>3,788,338</b>	<b>4,251,702</b>

**Parks & Recreation Admin**

Wages and Benefits	262,446	534,058	481,899	346,464
Materials and Supplies	11,386	15,607	15,052	9,030
Operating Expenditures	21,045	21,116	20,100	19,763
<b>Total Parks &amp; Recreation Admin</b>	<b>294,877</b>	<b>570,781</b>	<b>517,051</b>	<b>375,257</b>

**Recreation**

Wages and Benefits	218,415	301,733	310,163	246,171
Materials and Supplies	10,155	25,116	25,300	19,765
Operating Expenditures	208,206	111,375	109,700	60,401
<b>Total Recreation</b>	<b>436,776</b>	<b>438,224</b>	<b>445,163</b>	<b>326,337</b>

**Special Events**

Wages and Benefits	0	0	0	164,661
Materials and Supplies	0	0	0	6,000
Operating Expenditures	0	0	0	51,923
<b>Total Special Events</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>222,584</b>

**Parks**

Wages and Benefits	734,315	926,247	758,307	196,236
Materials and Supplies	113,083	110,395	97,629	49,715
Operating Expenditures	200,255	255,754	228,934	113,843
<b>Total Parks</b>	<b>1,047,653</b>	<b>1,292,396</b>	<b>1,084,870</b>	<b>359,794</b>

**Grounds Maintenance**

Wages and Benefits	0	6,741		741,061
Materials and Supplies	4,766	7,150	87,889	73,219
Operating Expenditures	4,499	1,850	119,907	164,520
<b>Total Grounds Maintenance</b>	<b>9,265</b>	<b>15,741</b>	<b>207,796</b>	<b>978,800</b>

**Park Facility**

Wages and Benefits	0	189,404	178,800	264,243
Materials and Supplies	0	44,919	44,667	44,427
Operating Expenditures	0	10,308	9,558	10,050
<b>Total Park Facility</b>	<b>0</b>	<b>244,631</b>	<b>233,025</b>	<b>318,720</b>

**Park Ranger**

Wages and Benefits	0	0	43,622	283,501
Materials and Supplies	0	0	20,500	14,500
Operating Expenditures	0	0	40,000	24,340
<b>Total Park Ranger</b>	<b>0</b>	<b>0</b>	<b>104,122</b>	<b>322,341</b>

<b>Total Municipal Services</b>	<b>9,811,423</b>	<b>12,001,586</b>	<b>11,554,345</b>	<b>12,681,167</b>
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**Notes to General Fund Municipal Services**

**Wages and Benefits** - Transferred employees from the Parks and Recreation division to Special Events and Grounds Maintenance divisions. Transferred one position from Building and one position from Community Development divisions to the Information Center.

**Operations** - Increase expenditures due to additional contributions for the LIAP Study and Implementaion. Created two new divisions (Special Events and Ground Maintenance) where funds were transferred from Parks and Recreation divisions. Funded the Park Ranger division for a full year.

## FUND ACTIVITIES – SPECIAL REVENUE FUNDS

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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 11 special revenue funds.

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

### Historical

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



### Gale

The Gale Center of History and Culture provides educational opportunities for patrons to come and learn about and experience South Jordan's history and culture by using hands-on exhibits.

### Redevelopment Agency

The Redevelopment Agency of South Jordan exists to improve blighted areas of South Jordan and encourage economic development. The Redevelopment Agency works with City staff to maintain RDA, CDA, and EDA projects. This division also invests obligatory funds toward improving housing within the City.

### Recreation Programs

The South Jordan Recreation Programs division provides a variety of sports and recreational programs to be played on a team and individual basis. Programs include but are not limited to softball, soccer, flag football, gymnastics, martial arts, dance, basketball, volleyball etc.



### Parkway Care

The South Jordan Streets and Parks divisions ensure a clean and visually-appealing view along its main parkway corridors.

### CDBG

South Jordan City coordinates with Salt Lake County Community Development Block Grant program to provide a variety of eligible programs that serve low to moderate-income individuals.

### Street Lighting

The Street Lighting division operates under the direction of the Operations division of the City's Public Works Department. Street Lighting is funded by a portion of property tax. Over 3,000 streetlights are maintained throughout the City, with additional streetlights being added daily. Holiday lighting and banners are also managed by the Street Lighting division.

### Storm Drain

The City's Storm Drain division operates under the direction of the Environmental Management division of the City's Public Works Department. The Storm Drain division is funded by user fees

paid by all properties within the City and is responsible for maintenance of approximately 100 miles of storm drain lines, 50 detention/retention basins and the regular sweeping of all collector and neighborhood roads in the City. The Storm Drain division also participates in wetlands restoration and maintenance projects.

### **Fitness Center**

The South Jordan Recreation Center provides a state-of-the-art venue for recreation and aquatic activities. The facility includes a large leisure aquatic pool, 2 basketball gyms, dance and aerobic rooms, an indoor track, fitness equipment, and daycare.



### **Risk Management**

Risk Management is responsible for establishing an orderly process and program for managing the risks of the City, establishing safe environments for employees and the public, providing for the identification, measurement, prevention and control of risks, and creating a system of internal procedures. Risk Management is also responsible for providing a continuing reassessment of exposure to loss, loss-bearing capacity, and available financial resources to protect against such losses.

### **Country Fest/Sesquicentennial**

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

## Historical

Revenues	Actual Expenditures FY 06-07	Amended Budget FY 07-08	Estimated Actual FY 07-08	Proposed Budget FY 08-09
<b>Revenues</b>				
Investment Earnings	\$2,444	\$0	\$1,465	\$0
Donations	540	0	0	0
Book Sales	820	0	539	0
<b>Total Revenues</b>	<b>3,804</b>	<b>0</b>	<b>2,004</b>	<b>0</b>
<b>Transfer From Other Funds</b>				
Transfer from General Fund	3,000	3,000	3,000	3,000
Use of Fund Balance	0	0	0	0
<b>Total Trans From Other Funds</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
<b>Total Revenues and Transfers</b>	<b>6,804</b>	<b>3,000</b>	<b>5,004</b>	<b>3,000</b>
<b>Operating Expenditures</b>				
Operating Expenditures	41	3,000	3,000	3,000
Capital Expenditures	0	0	0	0
<b>Total Operating Expenditures</b>	<b>41</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
<b>Project Expenditures</b>				
Veteran's War Memorial	530	0	0	0
<b>Total Project Expenditures</b>	<b>530</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfers Out</b>				
Transfer to Museum Fund	0	0	0	0
Contribution to Fund Balance	6,233	0	2,004	0
<b>Total Transfers Out</b>	<b>6,233</b>	<b>0</b>	<b>2,004</b>	<b>0</b>
<b>Total Expenditures</b>	<b>6,804</b>	<b>3,000</b>	<b>5,004</b>	<b>3,000</b>

### Notes to Historical Fund

No significant changes.

## Public Arts

Revenues	Actual Expenditures FY 06-07	Amended Budget FY 07-08	Estimated Actual FY 07-08	Proposed Budget FY 08-09
<b>Revenues</b>				
Donations	0	0	3,600	0
Cultural Arts Event Revenue	2,779	500	2,565	8,189
<b>Total Revenues</b>	<b>2,779</b>	<b>500</b>	<b>6,165</b>	<b>8,189</b>
<b>Transfer From Other Funds</b>				
Transfer from General Fund	32,811	32,811	32,811	32,811
Use of Fund Balance	0	0	0	30,000
<b>Total Trans From Other Funds</b>	<b>32,811</b>	<b>32,811</b>	<b>32,811</b>	<b>62,811</b>
<b>Total Revenues and Transfers</b>	<b>35,590</b>	<b>33,311</b>	<b>38,976</b>	<b>71,000</b>
<b>Operating Expenditures</b>				
Public Arts Events	13,059	33,311	33,311	71,000
<b>Total Operating Expenditures</b>	<b>13,059</b>	<b>33,311</b>	<b>33,311</b>	<b>71,000</b>
<b>Project Expenditures</b>				
<b>Transfers Out</b>				
Contribution to Fund Balance	22,531	0	5,665	0
<b>Total Transfers Out</b>	<b>22,531</b>	<b>0</b>	<b>5,665</b>	<b>0</b>
<b>Total Expenditures</b>	<b>35,590</b>	<b>33,311</b>	<b>38,976</b>	<b>71,000</b>

### Notes to Public Arts Fund

**Use of Fund Balance** - Use fund balance to support the Sequicentennial Celebration.

## Gale Center

Revenues	Actual Expenditures FY 06-07	Amended Budget FY 07-08	Estimated Actual FY 07-08	Proposed Budget FY 08-09
<b>Revenues</b>				
Grants	\$0	\$0	\$3,600	\$0
Program	702	0	7,660	0
Donations	2,271	0	1,260	0
<b>Total Revenues</b>	<b>2,973</b>	<b>0</b>	<b>12,520</b>	<b>0</b>
<b>Transfer From Other Funds</b>				
Transfer from General Fund	\$133,899	\$111,242	\$111,242	\$119,818
Transfer from Historical Fund	0	0	0	0
<b>Total Trans From Other Funds</b>	<b>133,899</b>	<b>111,242</b>	<b>111,242</b>	<b>119,818</b>
<b>Total Revenues and Transfers</b>	<b>136,872</b>	<b>111,242</b>	<b>123,762</b>	<b>119,818</b>
<b>Operating Expenditures</b>				
Employee Wages and Benefits	63,221	43,192	48,655	51,828
Materials and Supplies	12,659	19,526	19,480	19,480
Operating Expenditures	44,166	48,495	48,420	48,491
<b>Total Operating Expenditures</b>	<b>120,046</b>	<b>111,213</b>	<b>116,555</b>	<b>119,799</b>
<b>Project Expenditures</b>				
<b>Transfers Out</b>				
Transfer to General Fund	0	0	0	0
Transfer to Risk Management	16	29	29	19
Contribution to Fund Balance	16,810	0	7,178	0
<b>Total Transfers Out</b>	<b>16,826</b>	<b>29</b>	<b>7,207</b>	<b>19</b>
<b>Total Expenditures</b>	<b>136,872</b>	<b>111,242</b>	<b>123,762</b>	<b>119,818</b>

### Notes to Gale Center Fund

No significant changes.

## Redevelopment Agency

Revenues	Actual Expenditures FY 06-07	Amended Budget FY 07-08	Estimated Actual FY 07-08	Proposed Budget FY 08-09
<b>Revenues</b>				
Project #1 Towers Increment	\$539,664	\$539,000	\$513,200	\$495,000
Project #2 Harmons	395,337	350,900	411,067	395,000
Project #3 Southgate Increment	938,050	892,022	579,853	579,906
Project #4 Gateway Increment	100,000	100,000	100,000	100,000
Project #5 South Jordan Parkway Increment	636,330	550,000	698,899	643,560
Project #6 South I-15 Frontage	363,252	220,000	370,226	368,499
Project #7 North Jordan Gateway Increment	173,255	164,000	165,389	157,000
Project #8 South Towne Center Increment	151,792	150,400	198,695	178,196
Project #10 South Bangerter	480,000	480,000	1,039,779	854,309
Project #11 Merit Medical	0	278,935	280,470	270,899
Sale of Property	0	0	587,022	0
Investment Earnings	27,264	0	54,792	0
Rental Income	20,011	0	7,469	0
<b>Total Revenues</b>	<b>3,824,955</b>	<b>3,725,257</b>	<b>5,006,861</b>	<b>4,042,369</b>
<b>Transfer From Other Funds</b>				
Use of Fund Balance	0	394,336	500,088	0
<b>Total Trans From Other Funds</b>	<b>0</b>	<b>394,336</b>	<b>500,088</b>	<b>0</b>
<b>Total Revenues and Transfers</b>	<b>3,824,955</b>	<b>4,119,593</b>	<b>5,506,949</b>	<b>4,042,369</b>
<b>Operating Expenditures</b>				
Employee Wages and Benefits	137,334	0	0	124,097
Materials and Supplies	8,181	33,750	33,750	51,250
Operating Expenditures	188,960	441,009	441,009	309,391
Debt Service	0	0	0	0
Trustee Fees	0	0	0	0
<b>Total Operating Expenditures</b>	<b>334,475</b>	<b>474,759</b>	<b>474,759</b>	<b>484,738</b>
<b>Project Expenditures</b>				
Tax Increment Commitments	1,400,199	1,577,172	1,973,283	1,992,459
Capital Improvement Projects	586,867	1,188,076	1,188,076	87,921
<b>Total Project Expenditures</b>	<b>1,987,066</b>	<b>2,765,248</b>	<b>3,161,359</b>	<b>2,080,380</b>
<b>Transfers Out</b>				
Transfer to General Fund	157,324	157,324	484,846	0
Transfer to General Debt Service Fund	335,550	0	0	0
Transfer to Capital Equipment	0	0	26,000	0
Transfer to CIP General	0	0	53,500	0
Transfer to MBA	726,795	722,233	722,233	721,583
Transfer to Fitness Center	0	0	180,000	0
Transfer to Risk Management	16	29	29	19
Contribution to Fund Balance	283,729	0	404,223	755,649
<b>Total Transfers Out</b>	<b>1,503,414</b>	<b>879,586</b>	<b>1,870,831</b>	<b>1,477,251</b>
<b>Total Expenditures</b>	<b>3,824,955</b>	<b>4,119,593</b>	<b>5,506,949</b>	<b>4,042,369</b>

### Notes to Redevelopment Agency Fund

**Revenues** - Increased revenues per tax increment growth and appreciation of property.

**Operations** - Decrease administrative expenditures to support one RDA director position.

**Contribution to Fund Balance** - Increase contribution to fund balance due to retiring \$800,000 of commitments.

## RDA Housing

Revenues	Actual Expenditures FY 06-07	Amended Budget FY 07-08	Estimated Actual FY 07-08	Proposed Budget FY 08-09
<b>Revenues</b>				
Housing Revenue	157,948	227,334	687,571	739,529
Investment Earnings	4,466	0	9,933	0
<b>Total Revenues</b>	<b>162,414</b>	<b>227,334</b>	<b>697,504</b>	<b>739,529</b>
<b>Transfer From Other Funds</b>				
Use of Fund Balance	0	0	0	0
<b>Total Trans From Other Funds</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Revenues and Transfers</b>	<b>162,414</b>	<b>227,334</b>	<b>697,504</b>	<b>739,529</b>
<b>Operating Expenditures</b>				
<b>Project Expenditures</b>				
Housing Program	107,520	227,334	687,571	739,529
<b>Total Project Expenditures</b>	<b>107,520</b>	<b>227,334</b>	<b>687,571</b>	<b>739,529</b>
<b>Transfers Out</b>				
Contribution to Fund Balance	54,894	0	9,933	0
<b>Total Transfers Out</b>	<b>54,894</b>	<b>0</b>	<b>9,933</b>	<b>0</b>
<b>Total Expenditures</b>	<b>162,414</b>	<b>227,334</b>	<b>697,504</b>	<b>739,529</b>

### Notes to Redevelopment Housing Fund

**Revenues** - Increase in revenues due to tax increment growth, appreciation, and backloaded housing for the South Gate Project Area.

**Operations** - Increase in operations due to housing plan.

## Recreation Programs

Revenues	Actual Expenditures FY 06-07	Amended Budget FY 07-08	Estimated Actual FY 07-08	Proposed Budget FY 08-09
<b>Revenues</b>				
Program Revenue	\$105,327	\$98,600	\$111,167	\$522,381
<b>Total Revenues</b>	<b>105,327</b>	<b>98,600</b>	<b>111,167</b>	<b>522,381</b>
<b>Transfer From Other Funds</b>				
<b>Total Revenues and Transfers</b>	<b>105,327</b>	<b>98,600</b>	<b>111,167</b>	<b>522,381</b>
<b>Operating Expenditures</b>				
Program Expenditures	73,286	79,060	104,342	456,614
Equipment Expenditures	0	16,770	0	0
<b>Total Operating Expenditures</b>	<b>73,286</b>	<b>95,830</b>	<b>104,342</b>	<b>456,614</b>
<b>Project Expenditures</b>				
<b>Transfers Out</b>				
Contribution to Fund Balance	32,041	2,770	6,825	65,767
<b>Total Expenditures</b>	<b>105,327</b>	<b>98,600</b>	<b>111,167</b>	<b>522,381</b>

### Notes to Recreation Programs Fund

**Revenues** - Increase in revenues due to collaborating all programs into one fund.

**Operations** - Increase in expenditures due to collaborating all programs into one fund.

## Parkway Care

Revenues	Actual Expenditures FY 06-07	Amended Budget FY 07-08	Estimated Actual FY 07-08	Proposed Budget FY 08-09
<b>Revenues</b>				
Investment Earnings	\$47,273	\$40,000	\$48,254	\$40,000
<b>Total Revenues</b>	<b>47,273</b>	<b>40,000</b>	<b>48,254</b>	<b>40,000</b>
<b>Transfer From Other Funds</b>				
Transfer from General Fund	0	0	0	0
Transfer from Street Lighting	40,000	45,000	45,000	55,556
Use of Fund Balance	0	0	0	0
<b>Total Trans From Other Funds</b>	<b>40,000</b>	<b>45,000</b>	<b>45,000</b>	<b>55,556</b>
<b>Total Revenues and Transfers</b>	<b>87,273</b>	<b>85,000</b>	<b>93,254</b>	<b>95,556</b>
<b>Operating Expenditures</b>				
<b>Project Expenditures</b>				
<b>Transfers Out</b>				
Transfer to General Fund	40,000	40,000	45,000	55,556
Transfer to Street Lighting	0	0	0	0
Contribution to Fund Balance	47,273	45,000	48,254	40,000
<b>Total Transfers Out</b>	<b>87,273</b>	<b>85,000</b>	<b>93,254</b>	<b>95,556</b>
<b>Total Expenditures</b>	<b>87,273</b>	<b>85,000</b>	<b>93,254</b>	<b>95,556</b>

### Notes to Parkway Care Fund

**Transfers In** - Funds transferred from Streetlighting budget to payoff debt to Parkway Care per debt repayment schedule.

## CDBG

Revenues	Actual Expenditures FY 06-07	Amended Budget FY 07-08	Estimated Actual FY 07-08	Proposed Budget FY 08-09
<b>Revenues</b>				
CDBG Grant	\$59,000	\$59,000	\$59,000	\$57,820
<b>Total Revenues</b>	<b>59,000</b>	<b>59,000</b>	<b>59,000</b>	<b>57,820</b>
<b>Transfer From Other Funds</b>				
Use of Fund Balance	0	20,567	20,567	0
<b>Total Trans From Other Funds</b>	<b>0</b>	<b>20,567</b>	<b>20,567</b>	<b>0</b>
<b>Total Revenues and Transfers</b>	<b>59,000</b>	<b>79,567</b>	<b>79,567</b>	<b>57,820</b>
<b>Operating Expenditures</b>				
Employee Wages and Benefits	15,164	0	0	0
Operating Expenditures	43,836	12,000	12,000	11,823
Sustainability Study	0	5,000	5,000	37,297
Parks & Recreation Cost Recovery Study	0	22,000	22,000	8,700
Parks Facility Maintenance Plan	0	10,000	10,000	0
Canal Trail Master Plan	0	10,000	10,000	0
<b>Total Operating Expenditures</b>	<b>59,000</b>	<b>59,000</b>	<b>59,000</b>	<b>57,820</b>
<b>Project Expenditures</b>				
<b>Transfers Out</b>				
Transfer to General Fund	0	20,567	20,567	0
Contribution to Fund Balance	0	0	0	0
<b>Total Transfers Out</b>	<b>0</b>	<b>20,567</b>	<b>20,567</b>	<b>0</b>
<b>Total Expenditures</b>	<b>59,000</b>	<b>79,567</b>	<b>79,567</b>	<b>57,820</b>

### Notes to CDBG Fund

Budget established according to schedule submitted to the County.

## Glenmoor

Revenues	Actual Expenditures FY 06-07	Amended Budget FY 07-08	Estimated Actual FY 07-08	Proposed Budget FY 08-09
<b>Revenues</b>				
<b>Transfer From Other Funds</b>				
Use of Fund Balance	50,435	665	665	0
<b>Total Trans From Other Funds</b>	<b>50,435</b>	<b>665</b>	<b>0</b>	<b>0</b>
<b>Total Revenues and Transfers</b>	<b>50,435</b>	<b>665</b>	<b>0</b>	<b>0</b>
<b>Operating Expenditures</b>				
Glenmoor - Park Improvement	50,435	665	665	0
<b>Total Operating Expenditures</b>	<b>50,435</b>	<b>665</b>	<b>665</b>	<b>0</b>
<b>Project Expenditures</b>				
<b>Transfers Out</b>				
Transfer to General Fund	0	0	0	0
Contribution to Fund Balance	0	0	0	0
<b>Total Transfers Out</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>	<b>50,435</b>	<b>665</b>	<b>665</b>	<b>0</b>

### Notes to Glenmoor Fund

This fund has been eliminated for FY08-09.

## Street Lighting

Revenues	Actual Expenditures FY 06-07	Amended Budget FY 07-08	Estimated Actual FY 07-08	Proposed Budget FY 08-09
<b>Revenues</b>				
Street Lighting Fees	\$3,804	\$16,783	\$16,783	\$0
<b>Total Revenues</b>	<b>3,804</b>	<b>16,783</b>	<b>16,783</b>	<b>0</b>
<b>Transfer From Other Funds</b>				
Transfer from General Fund	554,460	653,910	653,910	791,231
Transfer from Parkway Care	0	0	0	0
Transfer from CIP General	0	0	0	0
Use of Fund Balance	280,774	0	0	0
<b>Total Trans From Other Funds</b>	<b>835,234</b>	<b>653,910</b>	<b>653,910</b>	<b>791,231</b>
<b>Total Revenues and Transfers</b>	<b>839,038</b>	<b>670,693</b>	<b>670,693</b>	<b>791,231</b>
<b>Operating Expenditures</b>				
Employee Wages and Benefits	72,642	147,138	85,381	150,895
Materials and Supplies	18,518	45,898	45,898	58,065
Operating Expenditures	429,501	426,845	424,770	526,533
Capital Expenditures	278,361	0	0	0
<b>Total Operating Expenditures</b>	<b>799,022</b>	<b>619,881</b>	<b>556,049</b>	<b>735,493</b>
<b>Project Expenditures</b>				
<b>Transfers Out</b>				
Debt Repayment to Parkway Care Fund	40,000	45,000	45,000	55,556
Transfer to Risk Management	16	29	29	182
Contribution to Fund Balance	0	5,783	69,615	0
<b>Total Transfers Out</b>	<b>40,016</b>	<b>50,812</b>	<b>114,644</b>	<b>55,738</b>
<b>Total Expenditures</b>	<b>839,038</b>	<b>670,693</b>	<b>670,693</b>	<b>791,231</b>

### Notes to Street Lighting Fund

**Operations** - Increase expenditures due to increased electricity costs.

**Transfers Out** - Transferred funds to parkway care to repay debt as per debt schedule.

## Storm Drain

Revenues	Actual Expenditures FY 06-07	Amended Budget FY 07-08	Estimated Actual FY 07-08	Proposed Budget FY 08-09
<b>Revenues</b>				
Storm Water Fees	\$769,706	\$777,604	\$765,282	\$817,636
Inspection Fees	\$0	\$0	\$0	\$0
Other Revenue	\$5,938	\$0	\$0	\$2,000
<b>Total Revenues</b>	<b>775,644</b>	<b>777,604</b>	<b>765,282</b>	<b>819,636</b>
<b>Transfer From Other Funds</b>				
Use of Fund Balance	0	0	0	0
<b>Total Trans From Other Funds</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Revenues and Transfers</b>	<b>775,644</b>	<b>777,604</b>	<b>765,282</b>	<b>819,636</b>
<b>Operating Expenditures</b>				
Employee Wages and Benefits	190,253	354,162	296,346	423,367
Materials and Supplies	23,350	31,500	37,367	44,794
Operating Expenditures	71,272	194,357	199,307	276,004
<b>Total Operating Expenditures</b>	<b>284,875</b>	<b>580,019</b>	<b>533,020</b>	<b>744,165</b>
<b>Project Expenditures</b>				
Capital Expenditures	0	0	0	20,223
Equipment Expenditures	80,760	180,000	190,324	0
Misc Storm Drain Projects	14,997	15,000	15,000	41,262
<b>Total Project Expenditures</b>	<b>95,757</b>	<b>195,000</b>	<b>205,324</b>	<b>61,485</b>
<b>Transfers Out</b>				
Transfer to Risk Management	1,436	2,585	2,585	2,341
Transfer to Cap Equipment	226,292	0	0	0
Contribution to Fund Balance	167,284	0	24,353	11,645
<b>Total Transfers Out</b>	<b>395,012</b>	<b>2,585</b>	<b>26,938</b>	<b>13,986</b>
<b>Total Expenditures</b>	<b>775,644</b>	<b>777,604</b>	<b>765,282</b>	<b>819,636</b>

### Notes to Storm Drain Fund

**Revenues** - Increase in revenues due to City growth.

**Operations** - Increase expenditures due to gas and oil prices.

**Project Expenditures** - Increase expenditures to assist in one-time capital projects and wet-land mitigation agreements.

## Fitness Center

Revenues	Actual Expenditures FY 06-07	Amended Budget FY 07-08	Estimated Actual FY 07-08	Proposed Budget FY 08-09
<b>Revenues</b>				
Sponsorships	0	0	720	20,000
Membership Revenues	\$324,367	\$400,000	\$340,000	\$340,080
Day Pass Revenues	166,004	165,000	162,088	152,088
Facility Rentals	14,814	15,000	15,000	216,000
Day Care	0	0	0	11,491
Aquatic Programs	87,982	90,000	68,472	0
Aerobic Programs	7,571	0	0	0
Adult Programs	31,149	14,200	41,524	0
Child/Youth Programs	161,445	34,500	42,777	0
Vending Revenues	31,077	20,000	17,868	22,156
Pro Shop	2,191	3,500	500	620
Other Rec Programs/Facility Rental	2,306	150,972	138,219	0
Food & Beverages	13,467	15,500	10,000	10,000
Brithday Parties	3,527	0	888	1,101
Investment Earnings	8,611	0	6,791	0
<b>Total Revenues</b>	<b>854,511</b>	<b>908,672</b>	<b>844,847</b>	<b>773,536</b>
<b>Transfer From Other Funds</b>				
Transfer from General Fund	300,000	250,000	250,000	200,000
Transfer from CIP General	37,425	0	0	0
Transfer from RDA	0	0	180,000	0
Use of Fund Balance	0	11,588	36,424	0
<b>Total Trans From Other Funds</b>	<b>337,425</b>	<b>261,588</b>	<b>466,424</b>	<b>200,000</b>
<b>Total Revenues and Transfers</b>	<b>1,191,936</b>	<b>1,170,260</b>	<b>1,311,271</b>	<b>973,536</b>
<b>Operating Expenditures</b>				
Employee Wages and Benefits	644,615	564,379	536,459	574,515
Materials and Supplies	86,403	79,523	89,231	78,028
Operating Expenditures	391,980	513,899	493,122	284,044
<b>Total Operating Expenditures</b>	<b>1,122,998</b>	<b>1,157,801</b>	<b>1,118,812</b>	<b>936,587</b>
<b>Project Expenditures</b>				
Rec Center FF&E	20,783	0	0	0
Equipment Expenditures	36,333	11,588	11,588	0
Capital Expenditures	0	0	180,000	0
Capital Replacement Reserve	0	0	0	36,000
<b>Total Project Expenditures</b>	<b>57,116</b>	<b>11,588</b>	<b>191,588</b>	<b>36,000</b>
<b>Transfers Out</b>				
Transfer to Risk Management	484	871	871	949
Contribution to Fund Balance	11,338	0	0	0
<b>Total Transfers Out</b>	<b>11,822</b>	<b>871</b>	<b>871</b>	<b>949</b>
<b>Total Expenditures</b>	<b>1,191,936</b>	<b>1,170,260</b>	<b>1,311,271</b>	<b>973,536</b>

### Notes to Fitness Center Fund

**Revenues** - Transferred all program administration to the Recreation Program Fund.

**Transfers In** - Reduce general fund subsidy by \$50,000.

**Operations** - Increase expenditures to set aside funds for future capital replacement.

## Risk Management

Revenues	Actual Expenditures FY 06-07	Amended Budget FY 07-08	Estimated Actual FY 07-08	Proposed Budget FY 08-09
<b>Revenues</b>				
Risk Management Revenue	\$67,860	\$0	\$45,576	\$0
<b>Total Revenues</b>	<b>67,860</b>	<b>0</b>	<b>45,576</b>	<b>0</b>
<b>Transfer From Other Funds</b>				
Transfer from General Fund	45,380	411,982	411,982	472,233
Transfer form RDA	16	29	29	19
Transfer from Gale Center	16	29	29	19
Transfer from Street Lighting	16	29	29	182
Transfer from Storm Drain	1,436	2,585	2,585	2,341
Transfer from Water	2,093	3,767	3,767	2,444
Transfer from Secondary Water	32	62	62	1,211
Transfer from Sanitation	171	308	308	247
Transfer from Mulligans	355	640	640	469
Transfer from Recreation Center	484	871	871	949
Use of Fund Balance	0	25,000	25,000	31,383
<b>Total Trans From Other Funds</b>	<b>49,999</b>	<b>445,302</b>	<b>445,302</b>	<b>511,497</b>
<b>Total Revenues and Transfers</b>	<b>117,859</b>	<b>445,302</b>	<b>490,878</b>	<b>511,497</b>
<b>Operating Expenditures</b>				
Claims & Losses	91,752	83,038	70,000	83,038
Insurance Premiums & Recapture	0	362,264	385,113	403,459
<b>Total Operating Expenditures</b>	<b>91,752</b>	<b>445,302</b>	<b>455,113</b>	<b>486,497</b>
<b>Project Expenditures</b>				
<b>Transfers Out</b>				
Contribution to Fund Balance	26,107	0	35,765	25,000
<b>Total Transfer Outs</b>	<b>26,107</b>	<b>0</b>	<b>35,765</b>	<b>25,000</b>
<b>Total Expenditures</b>	<b>117,859</b>	<b>445,302</b>	<b>490,878</b>	<b>511,497</b>

### Notes to Risk Management Fund

**Operations** - Increase expenditures due to insurance premiums.

## Country Fest/Sesquicentennial

Revenues	Actual Expenditures FY 06-07	Amended Budget FY 07-08	Estimated Actual FY 07-08	Proposed Budget FY 08-09
<b>Revenues</b>				
Country Fest Revenue	0	3,500	3,500	3,500
<b>Total Revenues</b>	<b>0</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>
<b>Transfer From Other Funds</b>				
Transfer from General Fund	0	61,994	221,246	94,490
Use of Fund Balance	0	0	0	152,252
<b>Total Trans From Other Funds</b>	<b>0</b>	<b>61,994</b>	<b>221,246</b>	<b>246,742</b>
<b>Total Revenues and Transfers</b>	<b>0</b>	<b>65,494</b>	<b>224,746</b>	<b>250,242</b>
<b>Operating Expenditures</b>				
Events	0	65,494	224,746	250,242
<b>Total Operating Expenditures</b>	<b>0</b>	<b>65,494</b>	<b>224,746</b>	<b>250,242</b>
<b>Project Expenditures</b>				
<b>Transfers Out</b>				
Contribution to Fund Balance	0	0	0	0
<b>Total Transfers Out</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>	<b>0</b>	<b>65,494</b>	<b>224,746</b>	<b>250,242</b>

### Notes to Country Fest/Sesquicentennial Fund

**Operations** - Created new fund to account for Country Fest and Sequicentennial celebration separately.

## **FUND ACTIVITIES - DEBT SERVICE FUNDS**

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

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

### **General**

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



### **SID**

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

### **MBA**

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

## Debt Service

Revenues	Actual Expenditures FY 06-07	Amended Budget FY 07-08	Estimated Actual FY 07-08	Proposed Budget FY 08-09
<b>Revenues</b>				
Investment Earnings	\$43,549	\$30,000	\$35,000	\$0
Reimbursement-Boyer/Tenfold Construction	151,463	149,601	148,065	149,239
Bond Premium	(3,108)	0	0	0
Bond Proceeds	9,915,000	0	0	0
<b>Total Revenues</b>	<b>10,106,904</b>	<b>179,601</b>	<b>183,065</b>	<b>149,239</b>
<b>Transfer From Other Funds</b>				
Transfer from General Fund	173,409	278,784	278,784	415,536
Transfer from CIP General	351,540	332,988	332,988	0
Transfer from Road Impact Fees	377,040	393,339	393,339	392,299
Transfer from Storm Dr Impact Fee	37,775	40,275	40,275	40,132
Transfer from Fire Impact Fee	78,571	81,648	81,648	83,387
Transfer from Police Impact Fees	111,877	119,185	119,185	118,766
Transfer from Cap Equipment	1,095,356	868,761	868,761	854,358
Transfer from Water Operations	82,346	0	0	0
Transfer from Water Impact Fees	6,851	7,305	7,305	7,279
Transfer from Recycling	72,000	0	0	0
Transfer from RDA	335,550	0	0	0
Use of Fund Balance	0	0	0	0
<b>Total Trans From Other Funds</b>	<b>2,722,315</b>	<b>2,122,285</b>	<b>2,122,285</b>	<b>1,911,757</b>
<b>Total Revenues and Transfers</b>	<b>12,829,219</b>	<b>2,301,886</b>	<b>2,305,350</b>	<b>2,060,996</b>
<b>Operating Expenditures</b>				
Principal on Long-Term Debt	10,739,893	1,235,934	1,235,934	958,250
Interest on Long-Term Debt	774,242	683,395	683,395	624,868
Refund Bond Costs	459,784	0	0	0
Capital Lease Payments	632,825	377,557	377,577	477,878
Cost of Issuance	208,348	0	0	0
Trustee Fees	3,250	5,000	5,000	0
<b>Total Operating Expenditures</b>	<b>12,818,342</b>	<b>2,301,886</b>	<b>2,301,906</b>	<b>2,060,996</b>
<b>Project Expenditures</b>				
<b>Transfers Out</b>				
Contribution to Fund Balance	10,877	0	3,444	0
<b>Total Transfers Out</b>	<b>10,877</b>	<b>0</b>	<b>3,444</b>	<b>0</b>
<b>Total Expenditures</b>	<b>12,829,219</b>	<b>2,301,886</b>	<b>2,305,350</b>	<b>2,060,996</b>

### Notes to Debt Service Fund

**Debt** - Budgeted debt service payments according to the City's outstanding debt schedule.

## SID Bond Debt Service

Revenues	Actual Expenditures FY 06-07	Amended Budget FY 07-08	Estimated Actual FY 07-08	Proposed Budget FY 08-09
<b>Revenues</b>				
Special Assessments	\$799,031	\$805,806	\$805,806	\$828,844
Investment Earnings	40,693	23,000	23,000	0
<b>Total Revenues</b>	<b>839,724</b>	<b>828,806</b>	<b>828,806</b>	<b>828,844</b>
<b>Transfer From Other Funds</b>				
Use of Fund Balance	0	0	0	0
<b>Total Trans From Other Funds</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Revenues and Transfers</b>	<b>839,724</b>	<b>828,806</b>	<b>828,806</b>	<b>828,844</b>
<b>Operating Expenditures</b>				
Operating Expenditures	20,162	21,350	21,350	21,350
Principal on Bonds	375,000	395,000	395,000	420,000
Bond Interest Payment	430,831	410,206	410,206	387,494
Trustee Fees	2,250	2,250	2,250	0
<b>Total Operating Expenditures</b>	<b>828,243</b>	<b>828,806</b>	<b>828,806</b>	<b>828,844</b>
<b>Project Expenditures</b>				
<b>Transfers Out</b>				
Contribution to Fund Balance	11,481	0	0	0
<b>Total Transfers Out</b>	<b>11,481</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>	<b>839,724</b>	<b>828,806</b>	<b>828,806</b>	<b>828,844</b>

### Notes to SID Bond Debt Service Fund

**Debt** - Budgeted debt service payments according to the City's outstanding debt schedule.

## Municipal Building Authority

Revenues	Actual Expenditures FY 06-07	Amended Budget FY 07-08	Estimated Actual FY 07-08	Proposed Budget FY 08-09
<b>Revenues</b>				
Investment Earnings	\$41,294	\$2,000	\$2,000	\$0
<b>Total Revenues</b>	<b>41,294</b>	<b>2,000</b>	<b>2,000</b>	<b>0</b>
<b>Transfer From Other Funds</b>				
Transfer from RDA	726,795	722,233	722,233	721,583
Transfer from CIP General	0	0	0	0
Use of Fund Balance	0	0	0	0
<b>Total Trans From Other Funds</b>	<b>726,795</b>	<b>722,233</b>	<b>722,233</b>	<b>721,583</b>
<b>Total Revenues and Transfers</b>	<b>768,089</b>	<b>724,233</b>	<b>724,233</b>	<b>721,583</b>
<b>Operating Expenditures</b>				
Operating Expenditures	0	0	0	0
Principal on Bonds	345,000	350,000	350,000	360,000
Bond Interest Payment	381,795	372,233	372,233	361,583
Trustee Fees	1,750	2,000	2,000	0
<b>Total Operating Expenditures</b>	<b>728,545</b>	<b>724,233</b>	<b>724,233</b>	<b>721,583</b>
<b>Project Expenditures</b>				
Museum - Construction	0	0	0	0
Museum - Furnishings	10	0	0	0
<b>Total Project Expenditures</b>	<b>10</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfers Out</b>				
Contribution to Fund Balance	39,534	0	0	0
<b>Total Transfers Out</b>	<b>39,534</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>	<b>768,089</b>	<b>724,233</b>	<b>724,233</b>	<b>721,583</b>

### Notes to Municipal Building Authority Fund

**Debt** - Budgeted debt service payments according to the City's outstanding debt schedule.

## FUND ACTIVITIES – ENTERPRISE FUNDS

---

South Jordan's enterprise funds function and operate much like a private business and charge fees to users that cover most or all of the costs. South Jordan currently maintains six enterprise funds.

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

### **Water**

The Water fund is funded by revenues collected for culinary water usage from residential and commercial customers along with various fees for inspections and connections. The water system infrastructure consists of 250 miles of water lines and 5 water tanks and is maintained by the division.



### **Water CIP**

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

### **Secondary Water**

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

### **Sanitation**

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

### **Recycling**

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



### **Mulligan's**

South Jordan's Mulligan's Golf and Game provides a golf venue for any golfer. Its driving range is open 364 days a year. The facility also provides two 9-hole executive golf courses as well as two 18-hole recreational miniature golf courses and a batting cage.

## Water

Revenues	Actual Expenditures FY 06-07	Amended Budget FY 07-08	Estimated Actual FY 07-08	Proposed Budget FY 08-09
<b>Revenues</b>				
Water Sales	\$9,203,462	\$9,906,901	\$9,906,901	\$11,216,369
Backflow Fee	0	21,555	21,555	0
Finance Charges	171,639	133,205	133,205	137,201
Investment Earnings	277,765	47,776	47,776	39,066
Water Share Lease	2,139	4,917	4,917	5,065
Miscellaneous Revenue	59,875	61,024	61,024	0
Water Meter Sets	146,987	174,593	174,593	187,186
Capital Contributions	7,722,242	0	0	0
<b>Total Revenues</b>	<b>17,584,109</b>	<b>10,349,971</b>	<b>10,349,971</b>	<b>11,584,887</b>
<b>Transfer From Other Funds</b>				
Transfer from Secondary Water Fund	0	0	0	0
Transfer from Water CIP	296,864	297,067	297,067	296,457
<b>Total Trans From Other Funds</b>	<b>296,864</b>	<b>297,067</b>	<b>297,067</b>	<b>296,457</b>
<b>Total Revenues and Transfers</b>	<b>17,880,973</b>	<b>10,647,038</b>	<b>10,647,038</b>	<b>11,881,344</b>
<b>Operating Expenditures</b>				
Employee Wages and Benefits	975,534	910,830	743,072	822,780
Materials and Supplies	48,610	180,169	103,463	131,200
Operating Expenditures	7,142,201	5,926,107	5,829,329	7,135,991
Principal on Bonds	0	1,413,687	1,413,687	1,340,000
Bond Interest Payment	363,363	1,121,892	1,121,892	1,538,794
Trustee Fees	7,900	9,500	9,500	9,500
<b>Total Operating Expenditures</b>	<b>8,537,608</b>	<b>9,562,185</b>	<b>9,220,943</b>	<b>10,978,265</b>
<b>Project Expenditures</b>				
<b>Transfers Out</b>				
Transfer to Risk Management	2,093	3,767	3,767	2,444
Transfer to General Debt Service Fund	82,346	0	0	0
Transfer to Water Cap Equipment	40,000	172,000	172,000	308,000
Transfer to Water CIP General	584,000	0	0	350,000
Contribution to Fund Balance (Reserved for Water Capital Projects)	8,634,926	909,086	1,250,328	242,635
<b>Total Transfers Out</b>	<b>9,343,365</b>	<b>1,084,853</b>	<b>1,426,095</b>	<b>903,079</b>
<b>Total Expenditures</b>	<b>17,880,973</b>	<b>10,647,038</b>	<b>10,647,038</b>	<b>11,881,344</b>

### Notes to Water Fund

**Revenues** - Increase revenues per the rate study adopted in December 2006.

**Operations** - Increase expenditures per the rate study and actual growth.

**Debt** - Increased debt by \$450,000 to account for the '08 Water Bond.

**Transfers In** - Funds transferred in from Water CIP to assist in payments for the 2003 Water Revenue Bonds.

**Transfers Out** - Transferred funds to the Water CIP fund for large equipment purchases.

## Water CIP

Revenues	Actual Expenditures FY 06-07	Amended Budget FY 07-08	Estimated Actual FY 07-08	Proposed Budget FY 08-09
<b>Revenues</b>				
Water Impact Fees	\$1,610,113	\$0	\$0	\$0
Investment Earnings	433,978	0	0	0
Grants/Developer Reimbursements	702,113	1,576,735	1,576,735	0
Other Revenue	0	149,456	149,456	0
<b>Total Revenues</b>	<b>2,746,204</b>	<b>1,726,191</b>	<b>1,726,191</b>	<b>0</b>
<b>Transfer From Other Funds</b>				
Transfer from Water Operations	624,000	172,000	172,000	658,000
Transfer from Capital Equipment	22,931	0	0	0
Use of Fund Balance	9,331,243	7,121,479	7,121,479	303,736
<b>Total Trans From Other Funds</b>	<b>9,978,174</b>	<b>7,293,479</b>	<b>7,293,479</b>	<b>961,736</b>
<b>Total Revenues and Transfers</b>	<b>12,724,378</b>	<b>9,019,670</b>	<b>9,019,670</b>	<b>961,736</b>
<b>Operating Expenditures</b>				
<b>Other Expenditures</b>				
Depreciation/Amorization	314,417	0	0	0
Bond Interest Payment	93,917	0	0	0
<b>Total Other Expenditures</b>	<b>408,334</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Project Expenditures</b>				
2003 Water Bond Projects	7,888,835	1,127,015	1,127,015	0
2007 Water Bond Projects	1,275,474	4,724,526	4,724,526	0
Other Water Projects	2,794,283	2,542,301	2,542,301	0
Water Capital Equipment	53,737	0	0	308,000
Water Fleet Equipment	0	172,000	172,000	0
<b>Total Project Expenditures</b>	<b>12,012,329</b>	<b>8,565,842</b>	<b>8,565,842</b>	<b>308,000</b>
<b>Transfers Out</b>				
Transfer to General Debt Service Fund	6,851	7,305	7,305	7,279
Transfer to Water (For Debt Service)	296,864	297,067	297,067	296,457
Contribution to Fund Balance		149,456	149,456	350,000
<b>Total Transfers Out</b>	<b>303,715</b>	<b>453,828</b>	<b>453,828</b>	<b>653,736</b>
<b>Total Expenditures</b>	<b>12,724,378</b>	<b>9,019,670</b>	<b>9,019,670</b>	<b>961,736</b>

### Notes to Water CIP Fund

**Use of Fund Balance** - Used fund balance to assist in the payment of the 2003 Water Bond.

**Transfers In** - Funds transferred from Water Operations to purchase large equipment. Details included in the Capital Budget Section.

**Transfers Out** - Transfer funds to Water Operations to assist in debt service payments.

**Contribution to Fund Balance** - Contributions to fund balance set aside for capital projects per the 2006 Water Rate Study.

## Secondary Water

Revenues	Actual Expenditures FY 06-07	Amended Budget FY 07-08	Estimated Actual FY 07-08	Proposed Budget FY 08-09
<b>Revenues</b>				
Irrigation Water Sales	\$642,830	\$620,000	\$599,125	\$618,322
Other Miscellaneous	900	0	0	0
<b>Total Revenues</b>	<b>643,730</b>	<b>620,000</b>	<b>599,125</b>	<b>618,322</b>
<b>Transfer From Other Funds</b>				
Use of Fund Balance	0	0	0	25,226
<b>Total Trans From Other Funds</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25,226</b>
<b>Total Revenues and Transfers</b>	<b>643,730</b>	<b>620,000</b>	<b>599,125</b>	<b>643,548</b>
<b>Operating Expenditures</b>				
Employee Wages and Benefits	167,240	206,165	132,040	223,099
Materials and Supplies	3,967	38,090	13,090	16,400
Operating Expenditures	315,921	253,778	251,978	382,257
Principal on Bonds	0	18,371	18,371	0
Bond Interest Payment	0	2,210	2,210	0
Capital Lease Payments	0	0	0	19,080
Interest on Capital Leases	2,893	0	0	1,501
<b>Total Operating Expenditures</b>	<b>490,021</b>	<b>518,614</b>	<b>417,689</b>	<b>642,337</b>
<b>Project Expenditures</b>				
Beckstead Canal Maintenance	51,723	0	0	0
<b>Total Project Expenditures</b>	<b>51,723</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfers Out</b>				
Transfer to Risk Management	32	62	62	1,211
Contribution to Fund Balance	101,954	101,324	62,819	0
<b>Total Transfers Out</b>	<b>101,986</b>	<b>101,386</b>	<b>62,881</b>	<b>1,211</b>
<b>Total Expenditures</b>	<b>643,730</b>	<b>620,000</b>	<b>480,570</b>	<b>643,548</b>

### Notes to Secondary Water Fund

**Revenues** - Increased Revenues per City growth.

**Use of Fund Balance** - Used fund balance to assist in one-time maintenance expenditures.

**Operations** - Increase operations due to one-time maintenance expenditures and increased utility costs.

## Sanitation

Revenues	Actual Expenditures FY 06-07	Amended Budget FY 07-08	Estimated Actual FY 07-08	Proposed Budget FY 08-09
<b>Revenues</b>				
Garbage Fees	\$1,610,404	\$1,699,824	\$1,600,894	\$1,750,956
Neighborhood Cleanup	30,792	20,000	24,000	20,000
Special Service Pickup	1,779	500	2,980	0
Finance Charges	0	15,000	0	0
Investment Earnings	28,177	15,000	24,020	15,000
Capital Contributions	43,265	0	0	0
Increase in Transjordan Equity	225,598	0	0	0
<b>Total Revenues</b>	<b>1,940,015</b>	<b>1,750,324</b>	<b>1,651,894</b>	<b>1,785,956</b>
<b>Transfer From Other Funds</b>				
Use of Fund Balance	0	0	0	97,391
Transfer from Cap Equipment	0	0	0	0
<b>Total Trans From Other Funds</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>97,391</b>
<b>Total Revenues and Transfers</b>	<b>1,940,015</b>	<b>1,750,324</b>	<b>1,651,894</b>	<b>1,883,347</b>
<b>Operating Expenditures</b>				
Employee Wages and Benefits	48,031	102,855	92,684	98,141
Materials and Supplies	94,586	156,101	131,813	102,948
Operating Expenditures	1,135,403	1,374,322	1,311,586	1,404,817
Equipment	0	0	0	170,000
Principal on Bonds	0	0	0	0
Bond Interest Payment	0	0	0	0
Capital Lease Payments	0	95,681	95,681	99,374
Interest on Capital Leases	15,069	11,513	11,513	7,820
TransJordan Landfill Debt Payment	0	0	0	0
<b>Total Operating Expenditures</b>	<b>1,293,089</b>	<b>1,740,472</b>	<b>1,643,277</b>	<b>1,883,100</b>
<b>Project Expenditures</b>				
<b>Transfers Out</b>				
Transfer to General Fund	0	0	0	0
Transfer to Risk Management	171	308	308	247
Contribution to Fund Balance	646,755	9,544	8,309	0
<b>Total Transfers Out</b>	<b>646,926</b>	<b>9,852</b>	<b>8,617</b>	<b>247</b>
<b>Total Expenditures</b>	<b>1,940,015</b>	<b>1,750,324</b>	<b>1,651,894</b>	<b>1,883,347</b>

### Notes to Sanitation Fund

**Revenues** - Increased revenue due to City growth.

**Use of Fund Balance** - Use fund balance to purchase new sanitation truck.

## Recycling

Revenues	Actual Expenditures FY 06-07	Amended Budget FY 07-08	Estimated Actual FY 07-08	Proposed Budget FY 08-09
<b>Revenues</b>				
Garbage Fees	\$512,902	\$511,217	\$479,793	\$529,290
<b>Total Revenues</b>	<b>512,902</b>	<b>511,217</b>	<b>479,793</b>	<b>529,290</b>
<b>Transfer From Other Funds</b>				
Use of Fund Balance	0	0	20,065	0
<b>Total Trans From Other Funds</b>	<b>0</b>	<b>0</b>	<b>20,065</b>	<b>0</b>
<b>Total Revenues and Transfers</b>	<b>512,902</b>	<b>511,217</b>	<b>499,858</b>	<b>529,290</b>
<b>Operating Expenditures</b>				
Materials and Supplies	55,420	105,792	65,813	60,463
Operating Expenditures	327,804	405,425	434,045	468,827
<b>Total Operating Expenditures</b>	<b>383,224</b>	<b>511,217</b>	<b>499,858</b>	<b>529,290</b>
<b>Project Expenditures</b>				
<b>Transfers Out</b>				
Transfer to General Debt Service Fund	72,000	0	0	0
Contribution to Fund Balance	57,678	0	0	0
<b>Total Transfers Out</b>	<b>129,678</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>	<b>512,902</b>	<b>511,217</b>	<b>499,858</b>	<b>529,290</b>

### Notes to Recycling Fund

No significant changes.

## Mulligans

Revenues	Actual Expenditures FY 06-07	Amended Budget FY 07-08	Estimated Actual FY 07-08	Proposed Budget FY 08-09
<b>Revenues</b>				
Instructor Fees	\$52,834	\$47,000	\$47,000	\$52,868
Driving Range	401,870	418,664	404,261	399,361
Executive 9 Course	197,144	182,125	186,644	190,921
Miniture Golf	327,016	333,098	333,424	342,193
Golf Cart Rental	46,662	40,000	40,490	48,656
Batting Cages	170,656	183,000	196,176	178,960
Food & Beverages	23,146	20,000	26,076	28,203
Iceberg Rent	4,241	5,547	500	515
Golf Shop	42,773	43,000	46,792	46,730
Other Mulligans Revenue	8,241	9,519	9,445	5,895
Investment Earnings	40,080	20,000	18,710	20,600
<b>Total Revenues</b>	<b>1,314,663</b>	<b>1,301,953</b>	<b>1,309,518</b>	<b>1,314,902</b>
<b>Transfer From Other Funds</b>				
Transfer from General Fund	0	0	0	0
Transfer from CIP General	0	0	0	0
Transfer from Park Impact Fee	1,000,000	1,000,000	1,000,000	0
Use of Fund Balance	0	0	0	0
<b>Total Trans From Other Funds</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>0</b>
<b>Total Revenues and Transfers</b>	<b>2,314,663</b>	<b>2,301,953</b>	<b>2,309,518</b>	<b>1,314,902</b>
<b>Operating Expenditures</b>				
Employee Wages and Benefits	464,463	506,622	475,418	524,301
Materials and Supplies	104,427	116,215	116,215	95,560
Operating Expenditures	395,025	225,926	225,926	207,559
Equipment	0	0	0	0
Principal on Bonds	0	1,155,000	1,155,000	190,000
Bond Interest Payment	319,311	295,750	295,750	258,213
Cost of Issuance	0	0	0	0
Trustee Fees	1,800	1,800	1,800	1,800
<b>Total Operating Expenditures</b>	<b>1,285,026</b>	<b>2,301,313</b>	<b>2,270,109</b>	<b>1,277,433</b>
<b>Project Expenditures</b>				
Capital Replacement Reserves				37,000
<b>Total Project Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>37,000</b>
<b>Transfers Out</b>				
Transfer to Risk Management	355	640	640	469
Transfer to Capital Lease	11,858	0	0	0
Contribution to Fund Balance	1,017,424	0	38,769	0
<b>Total Transfers Out</b>	<b>1,029,637</b>	<b>640</b>	<b>39,409</b>	<b>469</b>
<b>Total Expenditures</b>	<b>2,314,663</b>	<b>2,301,953</b>	<b>2,309,518</b>	<b>1,314,902</b>

### Notes to Mulligans Fund

**Revenues** - Adjusted revenues to reflect future sales projections.

**Debt** - Debt payments reduced according to debt schedule.

## **FUND ACTIVITIES – PERMANENT FUNDS**

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Permanent funds are used to report resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support South Jordan's programs. South Jordan currently maintains one permanent fund.

The following is a description of the activities, services, and functions for South Jordan's permanent fund:

### **Cemetery**

The Cemetery fund maintains and operates South Jordan's public cemetery and assists South Jordan citizens with burial information and arrangements. The Cemetery is located in one of South Jordan's original neighborhoods and is a quiet and peaceful venue for families to rest their loved ones who have passed away.



## Cemetery

Revenues	Actual Expenditures FY 06-07	Amended Budget FY 07-08	Estimated Actual FY 07-08	Proposed Budget FY 08-09
<b>Revenues</b>				
Perpetual Care Revenue	\$25,146	\$20,000	\$11,677	\$8,000
Investment Earnings	21,832	8,000	22,343	0
<b>Total Revenues</b>	<b>46,978</b>	<b>28,000</b>	<b>34,020</b>	<b>8,000</b>
<b>Transfer From Other Funds</b>				
<b>Total Revenues and Transfers</b>	<b>46,978</b>	<b>28,000</b>	<b>34,020</b>	<b>8,000</b>
<b>Operating Expenditures</b>				
<b>Project Expenditures</b>				
<b>Transfers Out</b>				
Transfer to General Fund	21,832	8,000	22,343	8,000
Contribution to Fund Balance	25,146	20,000	11,677	0
<b>Total Transfers Out</b>	<b>46,978</b>	<b>28,000</b>	<b>34,020</b>	<b>8,000</b>
<b>Total Expenditures</b>	<b>46,978</b>	<b>28,000</b>	<b>34,020</b>	<b>8,000</b>

### Notes Cemetery Fund

No significant changes.

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