

City of South Jordan
State of Utah



FINAL AMENDED BUDGET



Fiscal Year
2024-2025

Table of Contents



Budget Message

Elected and Appointed Officials	iii
Letter from the Chief Financial Officer/Budget Officer	iv
City of South Jordan Organizational Chart	v

Budget Changes Detail

General Fund

General Fund Summary	1
General Fund Descriptions.....	2
General Fund Department Changes.....	3

Special Revenue Fund

Special Revenue Fund Descriptions	4
CDBG	5

Capital Projects Fund

Capital Projects Fund Descriptions	6
Capital Projects - Infrastructure Maintenance	7



Elected Officials:



Mayor Dawn R. Ramsey, Council Member Patrick Harris,
Council Member Kathie Johnson, Council Member Donald J. Shelton,
Council Member Tamara Zander, Council Member Jason T. McGuire

Appointed Officials:

- Dustin Lewis City Manager
- Ryan Loose City Attorney
- Michael Boehm Municipal Court Judge
- Sunil K. Naidu Chief Financial Officer/Budget Officer
- Chip Dawson City Treasurer
- Anna Crookston..... City Recorder



To the Mayor and Members of the City Council

The final amended budget for the fiscal year 2024-2025 has been prepared and hereby submitted for review and adoption. The final amended budget documents the various proposed changes made to the original budget. These changes are summarized below:

GENERAL FUND

Revenues and Expenditures:

During the 2024-2025 fiscal year, General Fund revenues and related expenditures were adjusted to reflect the increased cost of services provided as summarized in the table below:

Line Item Changes	Expenditures	Revenues
K-9 Donation	5,000	
Gale Centr Grant	500	
Police Forfeiture Judgements	4,015	
<i>Intergovernmental Revenues</i>		<i>9,515</i>
SWAT School	6,750	
<i>Charges for Services</i>		<i>6,750</i>
Police Overtime Reimbursements	201,086	
<i>Miscellaneous Revenue</i>		<i>201,086</i>
Total Changes to General Fund Revenues & Expenditures	217,351	217,351

The net effect of all the above changes resulted in an increase of total General Fund budget by \$217,351.

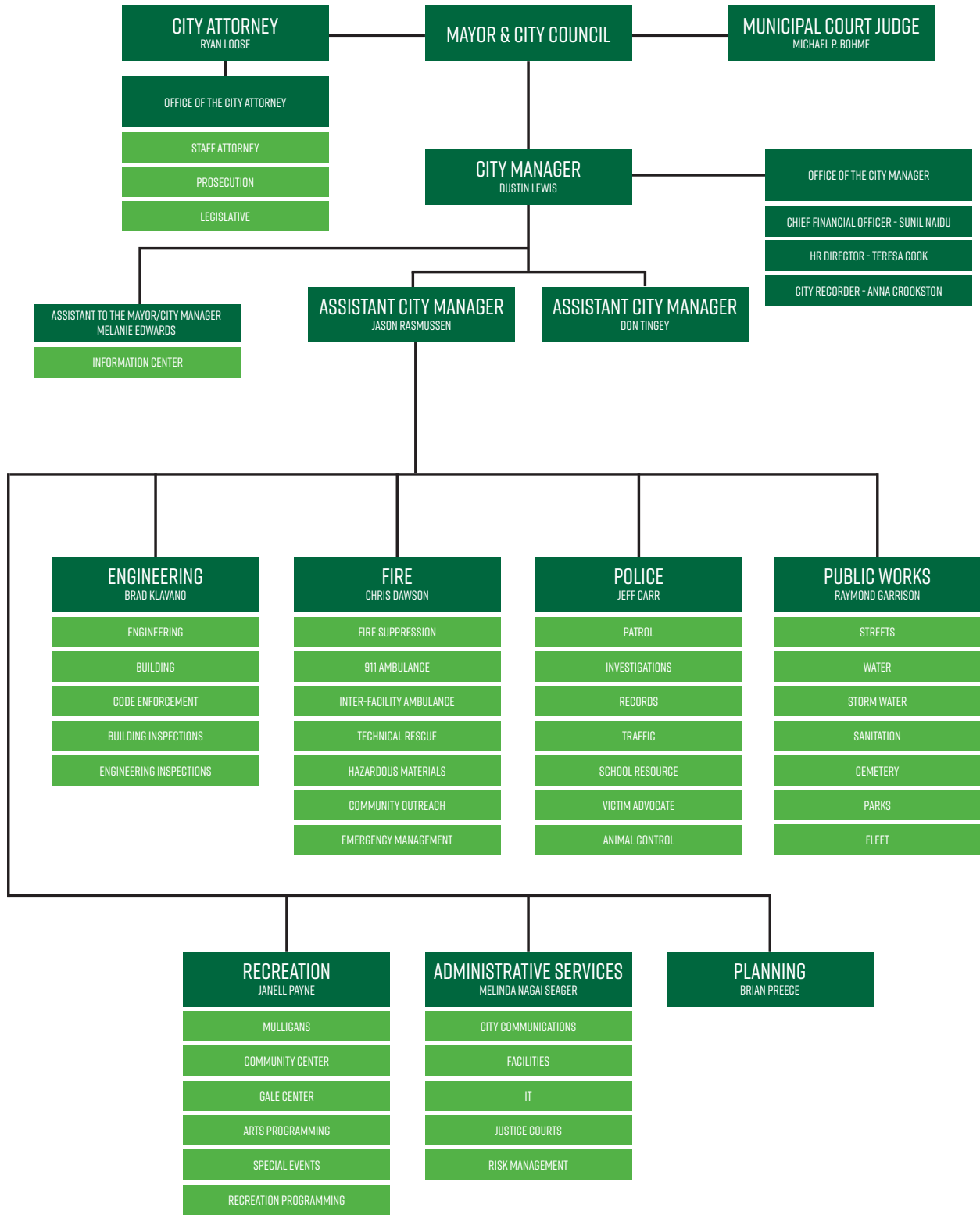
Acknowledgement

The preparation of the final amended budget on a timely basis could not have been accomplished without the dedication and efforts of the Finance Department staff, as well as the accountability and oversight of City staff for City resources.

Respectfully submitted,

Sunil K. Naidu
CFO/Budget Officer

Organization Chart



General Fund Summary



	Adopted Budget FY 24-25	Jul-Jun Adjustments	Final Budget FY 24-25
REVENUES			
Sales Taxes	\$26,605,120	\$0	\$26,605,120
Property Taxes	17,343,382	0	17,343,382
Franchise Taxes	6,262,706	0	6,262,706
Transient Room Tax	153,015	0	153,015
Cable TV Fees	484,336	0	484,336
Motor Vehicle Fees	807,000	0	807,000
Penalties & Interest	10,001	0	10,001
Licenses & Permits	2,505,660	0	2,505,660
Intergovernmental Revenues	144,000	9,515	153,515
Administration Fees	4,967,696	0	4,967,696
Charges for Services	3,218,362	6,750	3,225,112
Recreation Revenues	233,250	0	233,250
Fines and Forfeitures	470,000	0	470,000
Miscellaneous Revenue	2,945,000	201,086	3,146,086
Total General Fund Revenue	66,149,528	217,351	66,366,879
TRANSFERS IN AND USE OF FUND BALANCE			
Transfers In	1,315,456	0	1,315,456
Use of Fund Balance	1,023,960	0	1,023,960
Total Transfers In and Use of Fund Balance	2,339,416	0	2,339,416
Total Rev, Trans in, and Use of Fund Balance	68,488,944	217,351	68,706,295
EXPENDITURES			
Wages and Benefits	53,131,304	264,086	53,395,390
Operating Expenditures	12,168,839	(46,735)	12,122,104
Total General Fund Expenditures	65,300,143	217,351	65,517,494
TRANSFERS OUT AND CONTRIBUTION TO FUND BALANCE			
Transfers Out	3,188,801	0	3,188,801
Contribution to Fund Balance	0	0	0
Total Transfers Out and Contribution to Fund Balance	3,188,801	0	3,188,801
Total Exp, Trans Out, and Cont to Fund Balance	68,488,944	217,351	68,706,295

Notes to the General Fund Summary

Intergovernmental - \$5,000 K-9 Donation / \$500 Gale Center Grant / \$4,015 Forfeiture Judgements
 Charges for Services - \$6,750 SWAT School Revenue
 Miscellaneous - \$201,086 Police Overtime Reimb.



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.

Administrative Services

Administrative Services

Administrative Services provides leadership and administrative support for Risk Management, Communications/Media, Marketing, Information Services, Court, and Facilities.

Communications/Media/Marketing

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

Recreation

Gale Center

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

Police

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 and provides administrative support for the Animal Control division.

Public Works

Parks

The Parks division provides maintenance to over 400 acres of park space which includes 40 parks with maintenance for the following items: playgrounds, restrooms, pavilions, tennis courts, basketball courts, volleyball courts, pickleball courts and drinking fountains, along with maintenance of recreational sport fields (baseball/softball, football).

General Fund, All Departments



	Adopted Budget FY 24-25	Jul-Jun Adjustments	Final Budget FY 24-25
<u>Administrative Services</u>			
Administrative Services			
Wages and Benefits	456,484	0	456,484
Operating Expenditures	84,170	(8,000)	76,170
Total Administrative Services	540,654	(8,000)	532,654
*\$8,000 transferred to Communications (within department transfer).			
<u>Communications/Media/Marketing</u>			
Communications/Media/Marketing			
Wages and Benefits	344,245	3,000	347,245
Operating Expenditures	152,722	5,000	157,722
Total Communications/Media/Marketing	496,967	8,000	504,967
*\$8,000 transferred from Administrative Services (within department transfer).			
<u>Recreation</u>			
Gale Center			
Operating Expenditures	45,582	500	46,082
Total Gale Center	45,582	500	46,082
*\$500 Gale Center Grant.			
<u>Police</u>			
Police			
Wages and Benefits	13,869,528	201,086	14,070,614
Operating Expenditures	1,553,067	15,765	1,568,832
Total Police	15,422,595	216,851	15,639,446
*\$201,086 Police Overtime Reimb., \$6,750 SWAT School, \$5,000 K-9 Donation, \$4,015 Forfeiture Judgement Payouts			
<u>Public Works</u>			
Parks			
Wages and Benefits	3,573,900	60,000	3,633,900
Operating Expenditures	1,197,605	(60,000)	1,137,605
Total Streets	4,771,505	0	4,771,505
*Within Department Transfer.			
Total General Fund All Departments	65,300,143	217,351	65,517,494



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 five special revenue funds.

Community Development Block Grant (CDBG)

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

Special Revenue, CDBG



	Adopted Budget FY 24-25	Jul-Jun Adjustments	Final Budget FY 24-25
Revenues			
CDBG Grant	\$240,000	\$0	\$240,000
Total Revenues	240,000	0	240,000
Transfer From Other Funds			
Use of Fund Balance	0	8,587	8,587
Total Trans From Other Funds	0	8,587	8,587
Total Revenues and Transfers	240,000	8,587	248,587
Operating Expenditures			
Public Facilities	150,000	12,911	162,911
The Road Home	0	10,000	10,000
South Valley Sanctuary	0	15,000	15,000
Legal Aid Society of Utah	0	8,000	8,000
Inn Between	0	5,500	5,500
General Plan Update	0	23,588	23,588
Administrative Charges	44,000	(20,412)	23,588
Total Operating Expenditures	194,000	54,587	248,587
Transfers Out			
Contribution to Fund Balance	46,000	(46,000)	0
Total Transfers Out	46,000	(46,000)	0
Total Expenditures	240,000	8,587	248,587

Notes to CDBG Fund

*\$8,587 Subrecipient Grants Allocation.

Capital Projects Fund



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

Capital Projects

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

Capital Projects, Infrastructure Maintenance



	Adopted Budget FY 24-25	Jul-Jun Adjustments	Final Budget FY 24-25
Revenues			
Road Impact Fees	\$450,000	\$0	\$450,000
Park Impact Fees	250,000	0	250,000
Storm Drain Impact Fees	150,000	0	150,000
Fire Impact Fees	100,000	0	100,000
Police Impact Fees	75,000	0	75,000
Local Transit Tax	2,314,000	0	2,314,000
Class C Road Funds	4,157,000	0	4,157,000
Investment Earnings	150,000	0	150,000
Sale of Surplus Property	0	182,100	182,100
Other Grants	0	132,100	132,100
Other Donations/Reimbursements	0	136,442	136,442
Total Revenues	7,646,000	450,642	8,096,642
Transfer From Other Funds			
Transfer from General Fund	25,000	0	25,000
Transfer from Gen CIP Maint	575,000	0	575,000
Transfer from Water CIP	13,747,953	0	13,747,953
Transfer from CDA	300,000	0	300,000
Park Impact Fee Use of Fund Balance	711,034	0	711,034
Storm Drain Impact Fee Use of Fund Balance	769,516	0	769,516
Road Impact Fee Use of Fund Balance	1,593,494	0	1,593,494
Fire Impact Fee Use of Fund Balance	45,000	0	45,000
Police Impact Fee Use of Fund Balance	40,000	0	40,000
Gen Local Transit Use of Fund Balance	4,252,777	0	4,252,777
Class C Road Funds Use of Fund Balance	23,913	0	23,913
Use of Fund Balance	10,394,234	0	10,394,234
Total Trans From Other Funds	32,477,921	0	32,477,921
Total Revenues and Transfers	40,123,921	450,642	40,574,563

Capital Projects, Infrastructure Maintenance



	Adopted Budget FY 24-25	Jul-Jun Adjustments	Final Budget FY 24-25
Project Expenditures (By Funding Source)			
General Projects	14,772,953	11,300	14,784,253
Parks Projects	1,791,034	0	1,791,034
Transportation Projects	10,222,905	307,242	10,530,147
Class C Projects	3,057,000	0	3,057,000
Facilities Projects	1,139,274	132,100	1,271,374
Storm Drain Projects	3,486,354	0	3,486,354
Total Project Expenditures	34,469,520	450,642	34,920,162
Transfers Out			
Transfer to General Fund	1,100,000	0	1,100,000
Transfer to General Debt Service Fund	469,850	0	469,850
Transfer to Capital Equipment	1,085,000	0	1,085,000
Transfer to General CIP Maint	1,260,000	0	1,260,000
Contribution to Fund Balance Gen Local Transit	914,000	0	914,000
Contribution to Fund Balance Class C Road Funds	211,000	0	211,000
Contribution to Fund Balance Impact Fees	460,000	0	460,000
Contribution to Fund Balance	154,551	0	154,551
Total Transfers Out	5,654,401	0	5,654,401
Total Expenditures	40,123,921	450,642	40,574,563

Notes to Capital Projects Fund

Sale of Surplus Property - Sale of Property at 10035 S 3640 W for 9800 S Bangerter Betterments.

Other Grants - \$132,100 EECBG Reimbursement Grant.

Other Donations/Reimbursements - \$11,300 Developer Reimbursement for Pickleball Center Traffic Study / \$125,142

Developer Reimbursement for 3200 W Right Turn Lane.

City of South Jordan

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