

RESOLUTION R2025 - 22

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SOUTH JORDAN, UTAH, AMENDING THE FY 2024-25 BUDGET FOR SOUTH JORDAN CITY. THE APPROPRIATION AUTHORITY SHALL APPLY TO THE FISCAL YEAR ENDING JUNE 30, 2025.

WHEREAS, the City Council wishes to amend the FY 2024-25 budget to reflect actual revenues and expenditures for activities that have occurred during the course of the year; and

WHEREAS, funding for the appropriations include various revenue sources and fund balances; and

WHEREAS, a public hearing to consider the appropriation has been noticed and held and all interested persons were heard, for or against the appropriation; and

WHEREAS, the City Council finds this action in the best interest of the public's health, safety, and general welfare.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SOUTH JORDAN, UTAH:

SECTION 1. Budget Amendment. The FY 2024-25 budget is hereby amended as reflected in Exhibit "A" (attached).

SECTION 2. Effective Date. This Resolution shall become effective immediately upon passage.

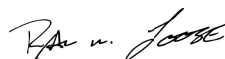
APPROVED BY THE CITY COUNCIL OF THE CITY OF SOUTH JORDAN, UTAH, ON THIS 17TH DAY OF JUNE, 2025 BY THE FOLLOWING VOTE:

| | YES | NO | ABSTAIN | ABSENT |
|----------------|-------|-------|---------|--------|
| Patrick Harris | _____ | _____ | _____ | _____ |
| Kathie Johnson | _____ | _____ | _____ | _____ |
| Donald Shelton | _____ | _____ | _____ | _____ |
| Tamara Zander | _____ | _____ | _____ | _____ |
| Jason McGuire | _____ | _____ | _____ | _____ |

Mayor: _____
Dawn R. Ramsey

Attest: _____
City Recorder

Approved as to form:



Office of the City Attorney

City of South Jordan
State of Utah



FINAL AMENDED BUDGET



Fiscal Year
2024-2025



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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.

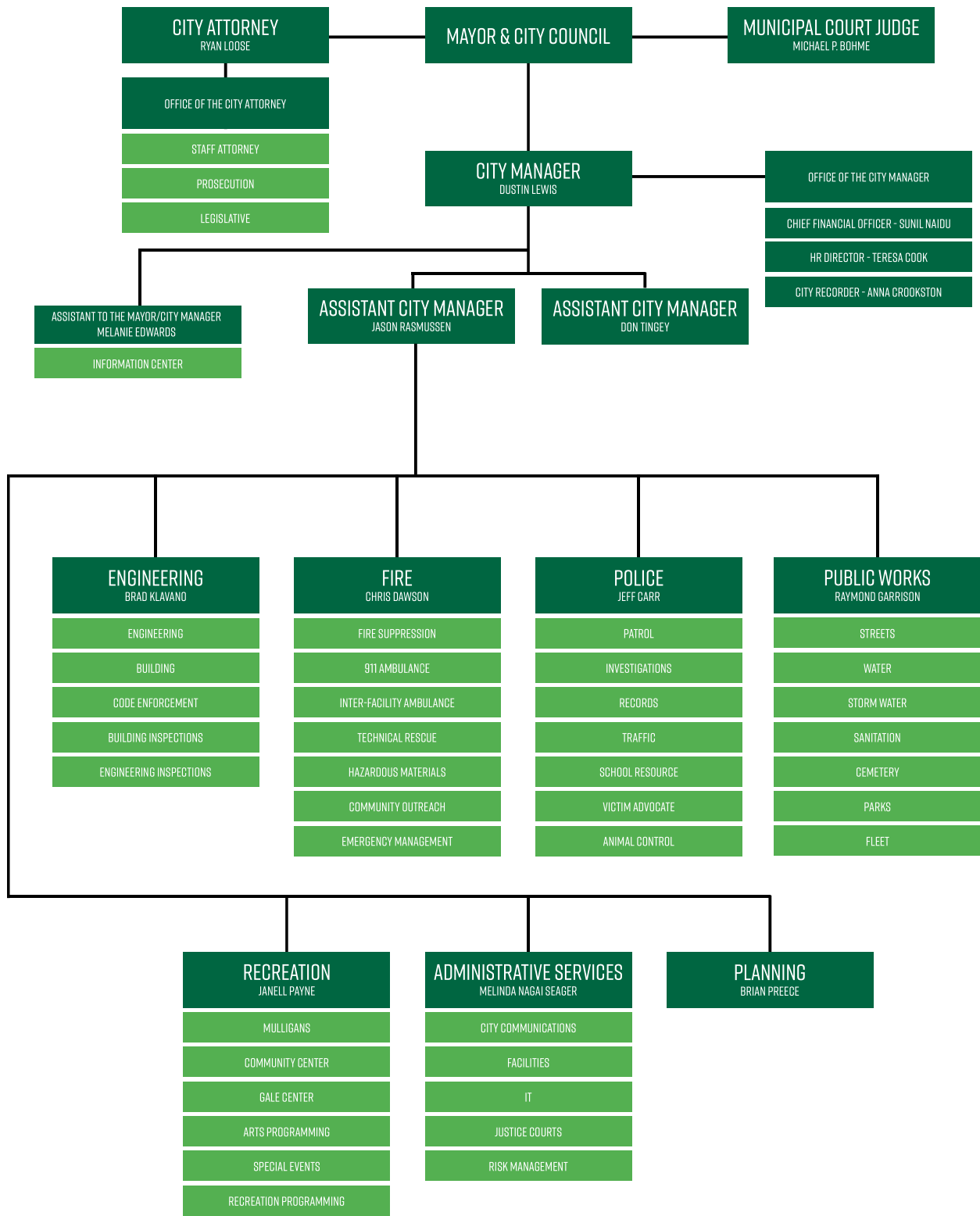
Acknowledgement

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). | | | |
| 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 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

1600 W. Towne Center Drive • South Jordan, UT 84095

Tel: (801) 254-3742 • Fax: (801) 253-5250

www.sjc.utah.gov

