

RESOLUTION R2024-35

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SOUTH JORDAN, UTAH, AMENDING THE FY 2023-24 BUDGET FOR SOUTH JORDAN CITY. THE APPROPRIATION AUTHORITY SHALL APPLY TO THE FISCAL YEAR ENDING JUNE 30, 2024.

WHEREAS, the City Council wishes to amend the FY 2023-24 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 2023-24 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 4TH DAY OF JUNE, 2024 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

Fiscal Year
2023-2024

**FINAL
AMENDED
BUDGET**



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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

Budget Letter



To the Mayor and Members of the City Council

The final amended budget for the fiscal year 2023-2024 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 2023-2024 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
Century Link Services for Station 64	70,000	
Legislative Expenses	35,000	
Water Charges	85,000	
Natural Gas Charges	60,000	
<i>Interest Revenues</i>		<i>250,000</i>
Senior Program Donation	500	
Police Forfeitures	16,330	
Fire PPE Grant	9,180	
Fire EMS Per Capita Grant	9,183	
<i>Intergovernmental Revenues</i>		<i>35,193</i>
Increase for Fire Medicaid Assessments & Collections	158,000	
<i>Charges for Services - Ambulance Fees</i>		<i>158,000</i>
Total Changes to General Fund Revenues & Expenditures	443,193	443,193

The net effect of all the above changes resulted in an increase of total General Fund budget by \$443,193.

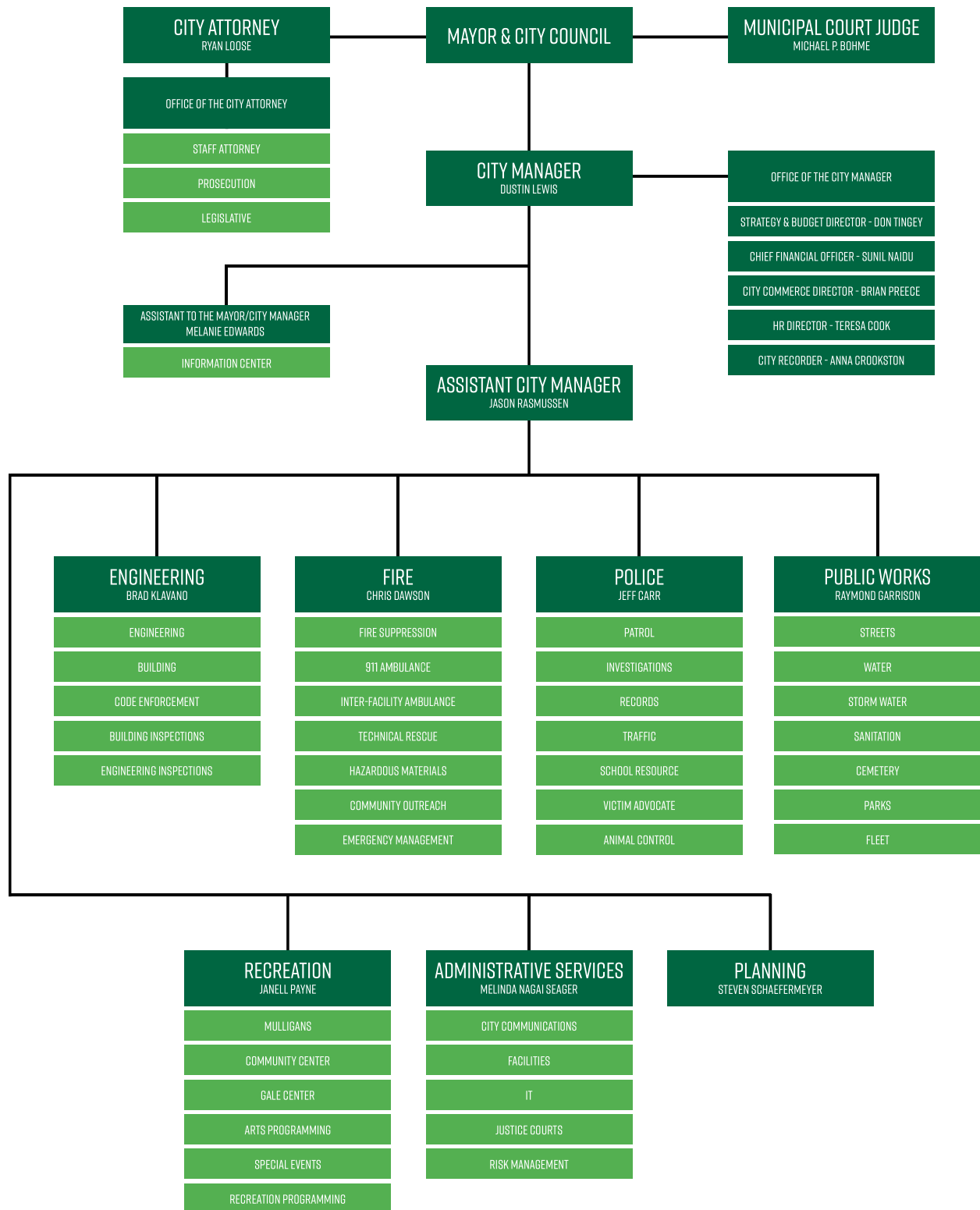
Acknowledgement

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 23-24	Jul-Jun Adjustments	Final Budget FY 23-24
REVENUES			
Sales Taxes	27,447,272	0	27,447,272
Property Taxes	15,839,035	0	15,839,035
Franchise Taxes	5,760,031	0	5,760,031
Transient Room Tax	151,500	0	151,500
Cable TV Fees	501,810	0	801,810
Motor Vehicle Fees	882,322	0	882,322
Penalties & Interest	260,000	250,000	510,000
Licenses & Permits	4,345,257	0	4,345,257
Intergovernmental Revenues	430,000	35,193	465,193
Administration Fees	4,971,385	0	4,971,385
Charges for Services	3,082,352	158,000	3,240,352
Recreation Revenues	219,600	0	219,600
Fines and Forfeitures	490,000	0	490,000
Miscellaneous Revenue	70,000	0	70,000
Total General Fund Revenue	64,450,564	443,193	64,893,757
TRANSFERS IN AND USE OF FUND BALANCE			
Transfers In	1,039,705	0	1,039,705
Use of Fund Balance	522,449	0	522,449
Total Transfers In and Use of Fund Balance	1,562,154	0	1,562,154
Total Rev, Trans in, and Use of Fund Balance	66,012,718	443,193	66,455,911
EXPENDITURES			
Wages and Benefits	50,466,903	0	50,466,903
Operating Expenditures	11,200,024	434,998	11,635,022
Total General Fund Expenditures	61,666,927	434,998	62,101,925
TRANSFERS OUT AND CONTRIBUTION TO FUND BALANCE			
Transfers Out	4,345,791	8,195	4,353,986
Contribution to Fund Balance	0	0	0
Total Transfers Out and Contribution to Fund Balance	4,345,791	8,195	4,353,986
Total Exp, Trans Out, and Cont to Fund Balance	66,012,718	443,193	66,455,911

Notes to the General Fund Summary

*Interest - \$70,000 Century Link Services / \$35,000 Lobbyist / \$85,000 Water Charges / \$60,000 Natural Gas

*Intergovernmental - \$16,330 Police Forfeitures / \$500 Senior Donation / \$9,180 Fire PPE Grant / \$9,183 EMS Per Capita Grant

*Charges for Services - \$158,000 Increase Ambulance Fees for Fire Medicaid Assessment and Collections



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

Information Services

Information Services provides all the electronic voice and data communication connectivity for the staff of South Jordan. This service includes all internal communication along with interface to the residents of the City. This division provides and maintains all software programs and data storage including all relative hardware.

Facilities

The Facilities division provides preventative and routine maintenance as well as custodial services to all City owned facilities. They also evaluate utility related equipment to effectively conserve power or natural gas costs.

Recreation

Seniors

The Senior division provides programs for Seniors at the Community Center. The Community Center also hosts other community programs and meeting space for both public and private events. The Community Center is “home base” for the South Jordan Youth Council.

Fire

Fire

As leaders in fire, rescue, and pre-hospital emergency medicine the South Jordan Fire Department provides innovative, high-quality, and efficient service with unwavering professionalism and reliability. Operating out of four stations, calls range from structure fires and emergency medical calls to specialized hazardous materials and technical rescue calls, as well as, inter-facility transfers between the South Jordan Health Center and the main University of Utah campus in Salt Lake City.

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).

Streets

The Streets division maintains roads, sidewalks, street signs and provides graffiti removal and snow removal. The Streets division services are rendered with an emphasis on best management practices, Federal requirements along with trained personnel in all related areas such as preservation of pedestrian safety, roadway striping, concrete and asphalt preservation programs, equipment maintenance, traffic management, data collection and reporting and creative problem solving.

General Fund, All Departments



	Adopted Budget FY 23-24	Jul-Jun Adjustments	Final Budget FY 23-24
<u>Administrative Services</u>			
Information Services			
Wages and Benefits	1,500,654	0	1,500,654
Operating Expenditures	858,058	70,000	928,058
Total Information Services	2,358,712	70,000	2,428,712
*\$70,000 for Century Link Services for Station 64			
Facilities			
Wages and Benefits	891,849	0	891,849
Operating Expenditures	646,091	60,000	706,091
Total Facilities	1,537,940	60,000	1,597,940
*\$60,000 for Increased Natural Gas Charges			
<u>Recreation</u>			
Seniors			
Wages and Benefits	338,231	0	338,231
Operating Expenditures	71,760	500	72,260
Total Seniors	409,991	500	410,491
*\$500 Donation Received from Resident for Senior Programs			
<u>Fire</u>			
Fire			
Wages and Benefits	11,678,896	0	11,678,896
Operating Expenditures	943,252	176,363	1,119,615
Total Fire	12,622,148	176,363	12,798,511
*\$9,180 grant for Protective Clothing			
*\$158,000 for Medicaid Assessments and Collections			
*\$9,183 grant for Training & Medical Supplies			
<u>Police</u>			
Police			
Wages and Benefits	13,158,888	0	13,158,888
Operating Expenditures	1,324,852	16,330	1,341,182
Total Police	14,483,740	16,330	14,500,070
*\$16,330 Police Forfeitures			



	Adopted Budget FY 23-24	Jul-Jun Adjustments	Final Budget FY 23-24
<u>Public Works</u>			
Parks			
Wages and Benefits	3,062,297	0	3,062,297
Operating Expenditures	1,197,605	85,000	1,282,605
Total Parks	4,259,902	85,000	4,344,902
*\$85,000 for Water Charges			
Streets			
Wages and Benefits	1,933,712	0	1,933,712
Operating Expenditures	489,046	(8,195)	480,851
Total Streets	2,422,758	(8,195)	2,414,563
*\$5,595 Transferred to Charlotte Dr project			
*\$2,600 transferred to Sidewalk Trip Hazard project			
<u>Office of the City Attorney</u>			
Office of the City Attorney			
Wages and Benefits	1,122,829	0	1,122,829
Operating Expenditures	259,441	35,000	294,441
Total Office of the City Attorney	1,382,270	35,000	1,417,270
*\$35,000 for Lobbyist Expenses			
Total General Fund All Departments	61,666,927	434,998	62,101,925



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 23-24	Jul-Jun Adjustments	Final Budget FY 23-24
Revenues			
CDBG Grant	240,000	309,278	549,278
Total Revenues	240,000	309,278	549,278
Transfer From Other Funds			
Use of Fund Balance	0	0	0
Total Trans From Other Funds	0	0	0
Total Revenues and Transfers	240,000	309,278	549,278
Operating Expenditures			
Public Facilities	150,000	259,248	409,248
The Road Home	0	10,000	10,000
South Valley Sanctuary	0	10,000	10,000
Legal Aid Society of Utah	0	5,000	5,000
Inn Between	0	5,500	5,500
Community Health Clinic	0	3,000	3,000
Community Development Corp	0	13,046	13,046
Administrative Charges	44,000	3,484	47,484
Total Operating Expenditures	194,000	309,278	503,278
Transfers Out			
Contribution to Fund Balance	46,000	0	46,000
Total Transfers Out	46,000	0	46,000
Total Expenditures	240,000	309,278	549,278

Notes to CDBG Fund

*\$259,248 ADA Ramp project

*\$50,030 Subrecipient Grants

*CDBG Grant Revenue: \$221,395 carryover from previous year / \$87,883 current year funding



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

Water

The Water division provides safe and high quality water with sufficient pressure, and at proper flows that exceed state standards. This is accomplished through compliance, state standards sampling, system upgrades, quick response to resident concerns and system failures, and continuous monitoring of tanks and delivery points.

Self Insurance

The Self Insurance division exists to encourage, develop and maintain a safe workplace and community. The division is responsible to create an environment that promotes and fosters safe practices by employees that eliminates and/or reduces the potential for accidents to persons or property.



	Adopted Budget FY 23-24	Jul-Jun Adjustments	Final Budget FY 23-24
Revenues			
Water Sales - Base Rate	9,637,436	0	9,637,436
Water Sales - Consumption	11,430,806	0	11,430,806
Finance Charges	218,530	0	218,530
Investment Earnings	350,000	0	350,000
Water Meter Sets	300,000	0	300,000
Hydrant Meter Rental Income	100,000	0	100,000
Commercial/Landscape Meters	15,000	0	15,000
Sale of Capital Assets	275,000	0	275,000
Total Revenues	22,326,772	0	22,326,772
Transfer From Other Funds			
Transfer from Water Impact Fees	1,300,000	0	1,300,000
Use of Fund Balance	3,751,353	209,761	3,961,114
Total Trans From Other Funds	5,051,353	209,761	5,261,114
Total Revenues and Transfers	27,378,125	209,761	27,587,886
Operating Expenditures			
Employee Wages and Benefits	2,629,070	0	2,629,070
Operating Expenditures	17,225,523	209,761	17,435,284
Debt Expenditures	2,230,575	0	2,230,575
Total Operating Expenditures	22,085,168	209,761	22,294,929
Transfers Out			
Transfer to General Fund	2,957	0	2,957
Transfer to Water CIP General	5,290,000	0	5,290,000
Contribution to Fund Balance	0	0	0
Total Transfers Out	5,292,957	0	5,292,957
Total Expenditures	27,378,125	209,761	27,587,886

Notes to Water Fund

*\$209,761 for Emergency Waterline Repair

Internal Service Fund, Self Insurance



	Adopted Budget FY 23-24	Jul-Jun Adjustments	Final Budget FY 23-24
Revenues			
Insurance Premiums & Claims	584,486	64,485	652,971
Total Revenues	584,486	68,485	652,971
Transfer From Other Funds			
Transfer from General CIP	0	1,000,000	1,000,000
Use of Fund Balance	0	0	0
Total Trans From Other Funds	0	1,000,000	1,000,000
Total Revenues and Transfers	0	1,068,485	1,652,971
Operating Expenditures			
Operating Expenditures	584,486	343,267	927,753
Total Operating Expenditures	584,486	343,267	927,753
Transfers Out			
Contribution to Fund Balance	0	725,218	725,218
Total Transfers Out	0	725,218	725,218
Total Expenditures	584,486	1,068,485	1,652,971

Notes to Self Insurance Fund

*\$64,485 Risk Management Claims

*\$343,267 for Insurance and Auto Damage

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 Bond Proceeds

This fund is used to track bond proceeds used in capital projects.

Capital Projects, Infrastructure Maintenance



	Adopted Budget FY 23-24	Jul-Jun Adjustments	Final Budget FY 23-24
Revenues			
Road Impact Fees	500,000	0	500,000
Park Impact Fees	500,000	0	500,000
Storm Drain Impact Fees	150,000	0	150,000
Fire Impact Fees	300,000	0	300,000
Police Impact Fees	150,000	0	150,000
Local Transit Tax	2,224,830	0	2,224,830
Class C Road Funds	4,035,880	0	4,035,880
Investment Earnings	150,000	0	150,000
Other Donations/Reimbursements	0	418,806	418,806
Total Revenues	8,010,710	418,806	8,429,516
Transfer From Other Funds			
Transfer from General Fund	0	5,595	5,595
Transfer from Storm Drain	910,000	0	910,000
Transfer from Fitness Center	22,646	0	22,646
Park Impact Fee Use of Fund Balance	526,299	112,000	638,299
Storm Drain Impact Fee Use of Fund Balance	620,335	0	620,335
Road Impact Fee Use of Fund Balance	141,266	130,000	271,266
Fire Impact Fee Use of Fund Balance	0	7,350	7,350
Police Impact Fee Use of Fund Balance	0	7,350	7,350
Gen Local Transit Use of Fund Balance	4,310,857	0	4,310,857
Class C Road Funds Use of Fund Balance	0	238,883	238,883
Use of Fund Balance	13,534,443	1,000,000	14,534,443
Total Trans From Other Funds	20,065,846	1,501,178	21,567,024
Total Revenues and Transfers	28,076,556	1,919,984	29,996,540
Project Expenditures (By Funding Source)			
General Projects	395,006	345,006	740,012
Parks Projects	1,120,299	112,000	1,232,299
Transportation Projects	10,750,442	462,978	11,213,420
Facilities Projects	882,000	0	882,000
Storm Drain Projects	5,641,847	0	5,641,847
Total Project Expenditures	18,789,594	919,984	19,709,578

Capital Projects, Infrastructure Maintenance



	Adopted Budget FY 23-24	Jul-Jun Adjustments	Final Budget FY 23-24
Transfers Out			
Transfer to General Fund	868,500	0	868,500
Transfer to General Debt Service Fund	469,612	0	469,612
Transfer to Capital Equipment	4,042,000	0	4,042,000
Transfer to Self Insurance	0	1,000,000	1,000,000
Transfer to General CIP Maint	1,270,000	0	1,270,000
Contribution to Fund Balance Gen Local Transit	1,785,816	0	1,785,816
Contribution to Fund Balance Impact Fees	828,388	0	828,388
Contribution to Fund Balance	22,646	0	22,646
Total Transfers Out	9,286,962	1,000,000	10,286,962
Total Expenditures	28,076,556	1,919,984	29,996,540

Notes to Capital Projects Fund

- *\$330,306 Santorini Village payback
- *\$88,500 Manhole Leveling Reimbursement
- *\$5,595 Charlotte Dr Retaining Wall Overage
- *\$112,000 for Pickleball Courts
- *\$25,000 for 1055 West
- *\$105,000 for 1000 West
- *\$14,700 Public Safety Impact Fee Study
- *\$238,883 for Class C Outsourced Maintenance Projects
- *\$1,000,000 transferred to Self Insurance

Capital Projects, Maintenance & Operations



	Adopted Budget FY 23-2024	Jul-Jun Adjustments	Final Budget FY 23-24
Revenues			
Other Grants/Donations	0	0	0
Total Revenues	0	0	0
Transfer From Other Funds			
Transfer from General Fund	1,270,000	2,600	1,272,600
Transfer from CDA	1,250,000	0	1,250,000
Use of Fund Balance	1,865,898	0	1,865,898
Total Trans From Other Funds	4,385,898	2,600	4,388,498
Total Revenues and Transfers	4,385,898	2,600	4,388,498
Project Expenditures			
Transportation Projects	1,840,632	2,600	1,843,232
Parks Projects	1,095,687	0	1,095,687
Facilities Projects	237,693	0	237,693
Storm Drain Projects	1,000,000	0	1,000,000
Miscellaneous Projects	211,886	0	211,886
Total Project Expenditures	4,385,898	2,600	4,388,498
Transfers Out			
Contribution to Fund Balance	0	0	0
Total Transfers Out	0	0	0
Total Expenditures	4,385,898	2,600	4,388,498

Notes to Capital Projects Fund

*\$2,600 Sidewalk Trip Hazards overage

Capital Projects, Capital Projects Bond



	Adopted Budget FY 22-23	Jan-Jun Adjustments	Final Budget FY 22-23
Revenues			
Bond Proceeds	737,511	0	737,511
Total Revenues	737,511	0	737,511
Transfer From Other Funds			
Use of Fund Balance	6,279,030	4,000,000	10,279,030
Total Trans From Other Funds	6,279,030	4,000,000	10,279,030
Total Revenues and Transfers	7,016,541	4,000,000	11,016,541
Operating Expenditures			
Road Betterments	0	4,000,000	4,000,000
Fire Station 64	105,148	0	105,148
Grandville Avenue	2,925,457	0	2,925,457
So Jordan Pkwy Extension	1,149,665	0	1,149,665
Total Operating Expenditures	4,180,270	4,000,000	8,180,270
Transfers Out			
Transfer to Debt Service	767,769	0	767,769
Transfer to SID	2,068,502	0	2,068,502
Contribution to Fund Balance	0	0	0
Total Transfers Out	2,836,271	0	2,836,271
Total Expenditures	7,016,541	4,000,000	11,016,541

Notes to Capital Projects Bond Fund

*\$4,000,000 9800 S & Bangerter Interchange Betterments

City of South Jordan

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