

## RESOLUTION R2023-27

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SOUTH JORDAN, UTAH, AMENDING THE FY 2022-23 BUDGET FOR SOUTH JORDAN CITY. THE APPROPRIATION AUTHORITY SHALL APPLY TO THE FISCAL YEAR ENDING JUNE 30, 2023.**

**WHEREAS**, the City Council wishes to amend the FY 2022-23 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 2022-23 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 20<sup>TH</sup> DAY OF JUNE, 2023 BY THE FOLLOWING VOTE:**

	YES	NO	ABSTAIN	ABSENT
Patrick Harris	_____	_____	_____	_____
Bradley Marlor	_____	_____	_____	_____
Donald Shelton	_____	_____	_____	_____
Tamara Zander	_____	_____	_____	_____
Jason McGuire	_____	_____	_____	_____

Mayor: \_\_\_\_\_  
Dawn R. Ramsey

Attest: \_\_\_\_\_  
City Recorder

Approved as to form:

  
Ryan W. Loose (Jun 15, 2023 09:46 PDT)

Office of the City Attorney



City of South Jordan  
State of Utah

# Fiscal Year 2022-2023 Final Amended Budget

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Elected Officials:



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

Appointed Officials:

Gary L Whatcott .....	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 2022-2023 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 second half of the 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
Increased cost of property insurance	49,929	
<i>Risk Management Revenue</i>		<i>49,929</i>
Increased cost of Vehicle Maintenance	200,000	
Increased cost of Gas & Oil	200,000	
<i>Interest Income</i>		<i>400,000</i>
Increased cost of Ambulance collection & assessment fees	240,000	
<i>Ambulance Fees</i>		<i>240,000</i>
Increased cost of Facility Repair & Maintenance	41,023	
Increased cost of Natural Gas	41,023	
<i>Transfer from RDA #11 distribution</i>		<i>82,046</i>
<b>Total Changes to General Fund Revenues &amp; Expenditures</b>	<b>771,975</b>	<b>771,975</b>

The net effect of all the above changes resulted in an increase of total General Fund budget by \$771,975.

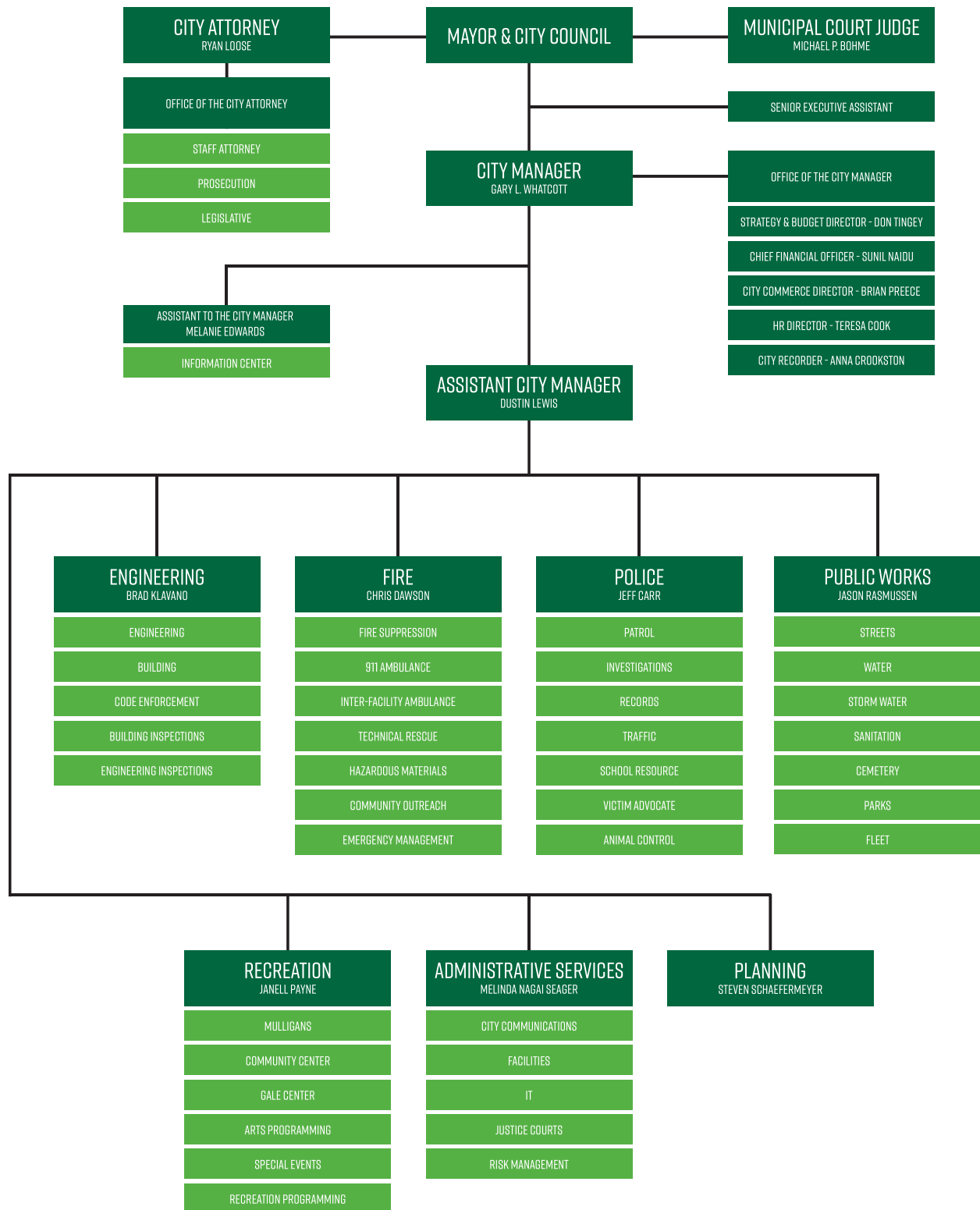
### Acknowledgement

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 22-23	Amended Budget 1/17/2023	Jan-Jun Adjustments	Final Budget FY 22-23
<b>REVENUES</b>				
Sales Taxes	24,220,568	24,220,568	0	24,220,568
Property Taxes	14,805,472	14,805,472	0	14,805,472
Franchise Taxes	4,896,200	4,896,200	0	4,896,200
Transient Room Tax	142,597	142,597	0	142,597
Cable TV Fees	493,770	493,770	0	493,770
Motor Vehicle Fees	825,940	825,940	0	825,940
Penalties & Interest	15,000	15,000	0	15,000
Licenses & Permits	3,926,930	3,926,930	0	3,926,930
Intergovernmental Revenues	407,500	407,500	0	407,500
Administration Fees	4,697,758	4,697,758	0	4,697,758
Charges for Services	2,143,901	2,143,901	240,000	2,383,901
Recreation Revenues	213,350	213,350	0	213,350
Fines and Forfeitures	500,000	500,000	0	500,000
Miscellaneous Revenue	558,000	558,000	449,929	1,007,929
<b>Total General Fund Revenue</b>	<b>57,846,986</b>	<b>57,846,986</b>	<b>689,929</b>	<b>58,536,915</b>
<b>TRANSFERS IN AND USE OF FUND BALANCE</b>				
Transfers In	671,205	707,869	82,046	789,915
Use of Fund Balance	0	488,300	0	488,300
<b>Total Transfers In and Use of Fund Balance</b>	<b>671,205</b>	<b>1,196,169</b>	<b>82,046</b>	<b>1,278,215</b>
<b>Total Rev, Trans in, and Use of Fund Balance</b>	<b>58,518,191</b>	<b>59,043,155</b>	<b>771,975</b>	<b>59,815,130</b>
<b>EXPENDITURES</b>				
Wages and Benefits	45,182,078	45,182,078	0	45,182,078
Operating Expenditures	9,859,972	10,335,322	771,975	11,107,297
<b>Total General Fund Expenditures</b>	<b>55,042,050</b>	<b>55,517,400</b>	<b>771,975</b>	<b>56,289,375</b>
<b>TRANSFERS OUT AND CONTRIBUTION TO FUND BALANCE</b>				
Transfers Out	3,476,141	3,489,091	0	3,489,091
Contribution to Fund Balance	0	36,664	0	36,664
<b>Total Transfers Out and Contribution to Fund Balance</b>	<b>3,476,141</b>	<b>3,525,755</b>	<b>0</b>	<b>3,525,755</b>
<b>Total Exp, Trans Out, and Cont to Fund Balance</b>	<b>58,518,191</b>	<b>59,043,155</b>	<b>771,975</b>	<b>59,815,130</b>

## Notes to the General Fund Summary

\$240,000 for Ambulance Collection Fees and Medicaid Assessment.

\$400,000 for Gas and Vehicle Maintenance increases.

\$49,929 Risk Management revenue.

\$82,046 RDA #11 distribution.



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**

### **Risk Management**

Risk Management exists to encourage, develop and maintain a safe work place and community. The division is responsible to create an environment that promotes and fosters safe practices by employees that eliminates and/or reduces the potential for accidents to persons or property. These efforts include awareness through training and education, adherence to policies and procedures adopted in compliance with State and Federal law and recommendations by the Utah Risk Management Association and others for best management practices. This also extends to working in the community to promote the general health, safety and welfare of our residents and visitors to our community.

### **Facilities**

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

### **Fire Department**

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 for FY 2022, the fire department is expected to respond to 5,900 calls for service. These calls range from structure fires, emergency medical, specialized hazardous materials, 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.

## **Public Works**

### **Fleet**

The Fleet Division is an internal support team providing repair and maintenance for all City vehicles and equipment. Fleet currently maintains and repairs over 190 vehicles and around 130 other miscellaneous pieces of large equipment, as well as, numerous small equipment and hand tools. The Fleet Division also manages a diesel/gasoline fuel station located in the Public Works maintenance yard.



# General Fund, All Departments



	Adopted Budget FY 22-23	Amended Budget 1/17/2023	Jan-Jun Adjustments	Final Budget FY 22-23
<b><u>Administrative Services</u></b>				
<b>Risk Management</b>				
Wages and Benefits	109,005	109,005	0	109,005
Operating Expenditures	584,486	584,486	49,929	634,415
<b>Total Risk Management</b>	<b>693,491</b>	<b>693,491</b>	<b>49,929</b>	<b>743,420</b>
*\$49,929 for Property Insurance payment.				
<b>Facilities</b>				
Wages and Benefits	788,223	788,223	0	788,223
Operating Expenditures	606,591	606,591	82,046	688,637
<b>Total Facilities</b>	<b>1,394,814</b>	<b>1,394,814</b>	<b>82,046</b>	<b>1,476,860</b>
*\$82,046 for Facility Repair & Maintenance and Natural Gas.				
<b><u>Fire Services</u></b>				
<b>Fire</b>				
Wages and Benefits	9,985,153	9,985,153	0	9,985,153
Operating Expenditures	885,068	902,951	240,000	1,142,951
<b>Total Fire</b>	<b>10,870,221</b>	<b>10,888,104</b>	<b>240,000</b>	<b>11,128,104</b>
*\$240,000 for Ambulance Collection Fees and Medicaid Assessment.				
<b><u>Public Works</u></b>				
<b>Fleet</b>				
Wages and Benefits	677,311	677,311	0	677,311
Operating Expenditures	663,316	663,316	400,000	1,063,316
<b>Total Fleet</b>	<b>1,340,627</b>	<b>1,340,627</b>	<b>400,000</b>	<b>1,740,627</b>
*\$400,000 for Gas and Vehicle Maintenance increases.				
<b>Total General Fund All Departments</b>	<b>55,042,050</b>	<b>55,517,400</b>	<b>771,975</b>	<b>56,289,375</b>



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.

## **Redevelopment Agency (RDA)**

The Redevelopment Agency of South Jordan exists to improve blighted areas within the City and encourage economic development. The Redevelopment Agency works with City staff to maintain RDA, CDA and EDA projects and areas.

## **Storm Water**

The Storm Water division is responsible for the maintenance, cleaning and inspection of storm water infrastructure within the City to ensure that it is working properly during storm events to mitigate flooding and any subsequent damage. This includes street sweeping which prevents debris from entering the storm drain system thus hindering it from functioning properly. The Storm Water division is also responsible for maintaining compliance with Federal and State permits. Some of the activities to maintain compliance include public education and outreach programs, location, investigation and eliminating illegal discharges into the storm drain system, monitoring and enforcing runoff and erosion control processes concerning construction activities and minimizing adverse impacts on storm water quality after construction.

# Special Revenue, Redevelopment Agency



	Adopted Budget FY 21-22	Amended Budget 1/18/2022	Jan-Jun Adjustments	Final Budget FY 21-22
<b>Revenues</b>				
Project #1 Towers Increment	400,000	400,000	0	400,000
Project #6 South I-15 Frontage	800,000	800,000	0	800,000
Project #9 Gateway Central	2,000,000	2,000,000	0	2,000,000
Project #11 Merit Medical	1,600,000	1,600,000	0	1,600,000
Admin. Fee - CDA	120,000	120,000	0	120,000
<b>Total Revenues</b>	<b>4,920,000</b>	<b>4,920,000</b>	<b>0</b>	<b>4,920,000</b>
<b>Transfer From Other Funds</b>				
Use of Fund Balance	0	0	82,046	82,046
<b>Total Trans From Other Funds</b>	<b>0</b>	<b>0</b>	<b>82,046</b>	<b>82,046</b>
<b>Total Revenues and Transfers</b>	<b>4,920,000</b>	<b>4,920,000</b>	<b>82,046</b>	<b>5,002,046</b>
<b>Operating Expenditures</b>				
Materials and Supplies	69,075	69,075	0	69,075
Operating Expenditures	399,944	399,944	0	399,944
<b>Total Operating Expenditures</b>	<b>469,019</b>	<b>469,019</b>	<b>0</b>	<b>469,019</b>
<b>Project Expenditures</b>				
Tax Increment Commitments	2,160,000	2,160,000	0	2,160,000
<b>Total Project Expenditures</b>	<b>2,160,000</b>	<b>2,160,000</b>	<b>0</b>	<b>2,160,000</b>
<b>Transfers Out</b>				
Transfer to General Debt Service Fund	765,000	765,000	0	765,000
Transfer to CDA	125,000	125,000	0	125,000
Transfer to Debt Service SID	1,218,200	1,218,200	0	1,218,200
Transfer to General Fund	19	19	82,046	82,065
Contribution to Fund Balance	182,762	182,762	0	182,762
<b>Total Transfers Out</b>	<b>2,290,981</b>	<b>2,290,981</b>	<b>82,046</b>	<b>2,373,027</b>
<b>Total Expenditures</b>	<b>4,920,000</b>	<b>4,920,000</b>	<b>82,046</b>	<b>5,002,046</b>

## Notes to Redevelopment Agency Fund

\$82,046 RDA #11 distribution payment.

# Special Revenue, Storm Water



	Adopted Budget FY 22-23	Amended Budget 1/17/2023	Jan-Jun Adjustments	Final Budget FY 22-23
<b>Revenues</b>				
Storm Water Fees	2,900,000	2,900,000	0	2,900,000
Investment Earnings	3,000	3,000	0	3,000
Other Miscellaneous	2,200	2,200	0	2,200
<b>Total Revenues</b>	<b>2,905,200</b>	<b>2,905,200</b>	<b>0</b>	<b>2,905,200</b>
<b>Transfer From Other Funds</b>				
Use of Fund Balance	1,309,703	2,029,703	130,000	2,159,703
<b>Total Trans From Other Funds</b>	<b>1,309,703</b>	<b>2,029,703</b>	<b>130,000</b>	<b>2,159,703</b>
<b>Total Revenues and Transfers</b>	<b>4,214,903</b>	<b>4,934,903</b>	<b>130,000</b>	<b>5,064,903</b>
<b>Operating Expenditures</b>				
Employee Wages and Benefits	1,186,947	1,186,947	10,000	1,196,947
Operating Expenditures	723,015	723,015	0	723,015
<b>Total Operating Expenditures</b>	<b>1,909,962</b>	<b>1,979,962</b>	<b>10,000</b>	<b>1,989,962</b>
<b>Project Expenditures</b>				
Capital Expenditures	65,000	65,000	120,000	185,000
<b>Total Project Expenditures</b>	<b>65,000</b>	<b>65,000</b>	<b>120,000</b>	<b>185,000</b>
<b>Transfers Out</b>				
Transfer to General Fund	2,941	2,941	0	2,941
Transfer to General CIP	2,237,000	2,887,000	0	2,887,000
Contribution to Fund Balance	0	0	0	0
<b>Total Transfers Out</b>	<b>2,239,941</b>	<b>2,889,941</b>	<b>0</b>	<b>2,889,941</b>
<b>Total Expenditures</b>	<b>4,214,903</b>	<b>4,934,903</b>	<b>130,000</b>	<b>5,064,903</b>

## Notes to Storm Drain Fund

\$10,000 increase for wages and benefits.

\$120,000 equipment carryover from previous year.



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

## **Water**

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

## **Water CIP**

This fund is used to account for the construction of major water infrastructure projects within the city.





	Adopted Budget FY 22-23	Amended Budget 1/17/2023	Jan-Jun Adjustments	Final Budget FY 22-23
<b>Revenues</b>				
Water Sales - Base Rate	9,311,533	9,311,533	0	9,311,533
Water Sales - Consumption	11,044,257	11,044,257	0	11,044,257
Finance Charges	204,000	204,000	0	204,000
Investment Earnings	100,000	100,000	0	100,000
Water Meter Sets	250,000	250,000	0	250,000
Hydrant Meter Rental Income	50,000	50,000	0	50,000
Commercial/Landscape Meters	15,000	15,000	0	15,000
Sale of Capital Assets	50,000	50,000	0	50,000
Grants and Donations	0	68,000	1,000,000	1,068,000
<b>Total Revenues</b>	<b>21,024,790</b>	<b>21,092,790</b>	<b>1,000,000</b>	<b>22,092,790</b>
<b>Transfer From Other Funds</b>				
Transfer from Water Impact Fees	1,300,000	1,300,000	0	1,300,000
Use of Fund Balance	2,576,934	2,726,934	0	2,726,934
<b>Total Trans From Other Funds</b>	<b>3,876,934</b>	<b>4,026,934</b>	<b>0</b>	<b>4,026,934</b>
<b>Total Revenues and Transfers</b>	<b>24,901,724</b>	<b>25,119,724</b>	<b>1,000,000</b>	<b>26,119,724</b>
<b>Operating Expenditures</b>				
Employee Wages and Benefits	2,201,538	2,201,538	3,200	2,204,738
Operating Expenditures	15,069,104	15,287,104	996,800	16,283,904
Capital Expenditures	495,000	495,000	0	495,000
Debt Expenditures	2,221,125	2,221,125	0	2,221,125
<b>Total Operating Expenditures</b>	<b>19,986,767</b>	<b>20,204,767</b>	<b>1,000,000</b>	<b>21,204,767</b>
<b>Transfers Out</b>				
Transfer to General Fund	2,957	2,957	0	2,957
Transfer to Water CIP General	4,895,000	4,895,000	0	4,895,000
Transfer to General CIP	17,000	17,000	0	17,000
Contribution to Fund Balance	0	0	0	0
<b>Total Transfers Out</b>	<b>4,914,957</b>	<b>4,914,957</b>	<b>0</b>	<b>4,914,957</b>
<b>Total Expenditures</b>	<b>24,901,724</b>	<b>25,119,724</b>	<b>1,000,000</b>	<b>26,119,724</b>

## Notes to Water Fund

\$1,000,000 Water Treatment Facility grant.



	Adopted Budget FY 22-23	Amended Budget 1/17/2023	Jan-Jun Adjustments	Final Budget FY 22-23
<b>Revenues</b>				
Water Impact Fees	750,000	750,000	0	750,000
Grant Revenue	0	0	36,369	36,369
<b>Total Revenues</b>	<b>750,000</b>	<b>750,000</b>	<b>36,369</b>	<b>786,369</b>
<b>Transfer From Other Funds</b>				
Transfer from Water Operations	4,895,000	4,895,000	0	4,895,000
Transfer from Secondary Water	0	0	0	0
Transfer from General CIP	0	0	0	0
Transfer from Storm Water	0	0	0	0
Water Impact Fee Fund Balance	550,000	2,485,057	0	2,485,057
Use of Fund Balance	0	22,877,605	70,705	22,948,310
<b>Total Trans From Other Funds</b>	<b>5,445,000</b>	<b>30,257,662</b>	<b>70,705</b>	<b>30,328,367</b>
<b>Total Revenues and Transfers</b>	<b>6,195,000</b>	<b>31,007,662</b>	<b>107,074</b>	<b>31,114,736</b>
<b>Project Expenditures</b>				
Water Projects	4,895,000	28,490,380	0	28,490,380
Secondary Water Projects	0	1,217,282	107,074	1,324,356
<b>Total Project Expenditures</b>	<b>4,895,000</b>	<b>29,707,662</b>	<b>107,074</b>	<b>29,814,736</b>
<b>Transfers Out</b>				
Transfer to Water Operations	1,300,000	1,300,000	0	1,300,000
Contribution to Fund Balance	0	0	0	0
<b>Total Transfers Out</b>	<b>1,300,000</b>	<b>1,300,000</b>	<b>0</b>	<b>1,300,000</b>
<b>Total Expenditures</b>	<b>6,195,000</b>	<b>31,007,662</b>	<b>107,074</b>	<b>31,114,736</b>

## Notes to Water CIP Fund

\$107,074 for Secondary Water Metering Project.



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

## **General Debt Service**

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

## **SID Debt Service**

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

# Debt Service, General Debt Service



	Adopted Budget FY 22-23	Amended Budget 1/17/2023	Jan-Jun Adjustments	Final Budget FY 22-23
<b>Revenues</b>				
Investment Earnings	10,400	10,400	0	10,400
<b>Total Revenues</b>	<b>10,400</b>	<b>10,400</b>	<b>0</b>	<b>10,400</b>
<b>Transfer From Other Funds</b>				
Transfer from General Fund	2,437,141	2,437,141	0	2,437,141
Transfer from Road Impact Fees	149,741	149,741	0	149,741
Transfer from Fire Impact Fees	175,000	175,000	0	175,000
Transfer from Police Impact Fees	145,000	145,000	0	145,000
Transfer from RDA	765,000	765,000	0	765,000
Transfer from IFT	250,000	250,000	0	250,000
Transfer from CP Bond Proceeds	0	0	737,511	737,511
Use of Fund Balance	0	0	0	0
<b>Total Trans From Other Funds</b>	<b>3,921,882</b>	<b>3,921,882</b>	<b>737,511</b>	<b>4,659,393</b>
<b>Total Revenues and Transfers</b>	<b>3,932,282</b>	<b>3,932,282</b>	<b>737,511</b>	<b>4,669,793</b>
<b>Operating Expenditures</b>				
Principal on Long-Term Debt	1,415,000	1,415,000	587,242	2,002,242
Interest on Long-Term Debt	1,432,175	1,432,175	150,269	1,582,444
Trustee Fees	6,500	6,500	0	6,500
Arbitrage Compliance	3,900	3,900	0	3,900
<b>Total Operating Expenditures</b>	<b>2,857,575</b>	<b>2,857,575</b>	<b>737,511</b>	<b>3,595,086</b>
<b>Transfers Out</b>				
Contribution to Fund Balance	1,074,707	1,074,707	0	1,074,707
<b>Total Transfers Out</b>	<b>1,074,707</b>	<b>1,074,707</b>	<b>0</b>	<b>1,074,707</b>
<b>Total Expenditures</b>	<b>3,932,282</b>	<b>3,932,282</b>	<b>737,511</b>	<b>4,669,793</b>

## Notes to Debt Service Fund

\$737,511 principal & interest for UDOT note payable.

# Debt Service, SID Bond



	Adopted Budget FY 22-23	Amended Budget 1/17/2023	Jan-Jun Adjustments	Final Budget FY 22-23
<b>Revenues</b>				
Special Assessments	2,154,600	2,154,600	0	2,154,600
Investment Earnings	4,500	4,500	0	4,500
<b>Total Revenues</b>	<b>2,159,100</b>	<b>2,159,100</b>	<b>0</b>	<b>2,159,100</b>
<b>Transfer From Other Funds</b>				
Transfer from RDA	1,218,200	1,218,200	0	1,218,200
Use of Fund Balance	0	0	312,814	312,814
<b>Total Trans From Other Funds</b>	<b>1,218,200</b>	<b>1,218,200</b>	<b>312,814</b>	<b>1,531,014</b>
<b>Total Revenues and Transfers</b>	<b>3,377,300</b>	<b>3,377,300</b>	<b>312,814</b>	<b>3,690,114</b>
<b>Operating Expenditures</b>				
Operating Expenditures	0	0	75,000	75,000
Principal on Bonds	2,120,000	2,120,000	435,000	2,555,000
Bond Interest Payment	1,252,800	1,252,800	(197,186)	1,055,614
Trustee Fees	1,750	1,750	0	1,750
Arbitrage Compliance	2,750	2,750	0	2,750
<b>Total Operating Expenditures</b>	<b>3,377,300</b>	<b>3,377,300</b>	<b>312,814</b>	<b>3,690,114</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>3,377,300</b>	<b>3,377,300</b>	<b>312,814</b>	<b>3,690,114</b>

## Notes to SID Bond Debt Service Fund

\$75,000 for LYRB SAA Admin Fee.  
 \$237,814 principal for 2016 SAA.





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 Equipment**

This fund is used to track the City's large equipment purchases.

## **Capital Projects Bond Proceeds**

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

# Capital Projects, Infrastructure Maintenance



	Adopted Budget FY 22-23	Amended Budget 1/17/2023	Jan-Jun Adjustments	Final Budget FY 22-23
<b>Revenues</b>				
Road Impact Fees	550,000	550,000	0	550,000
Park Impact Fees	500,000	500,000	0	500,000
Storm Drain Impact Fees	200,000	200,000	0	200,000
Fire Impact Fees	300,000	300,000	0	300,000
Police Impact Fees	200,000	200,000	0	200,000
Local Transit Tax	1,400,000	1,400,000	0	1,400,000
Class C Road Funds	3,400,000	3,400,000	0	3,400,000
Investment Earnings	150,000	150,000	0	150,000
Other Donations/Reimbursements	0	4,250	1,600,000	1,604,250
<b>Total Revenues</b>	<b>6,700,000</b>	<b>6,704,250</b>	<b>1,600,000</b>	<b>8,304,250</b>
<b>Transfer From Other Funds</b>				
Transfer from General Fund	0	12,950	0	12,950
Transfer from CP Bond Proceeds	0	569,966	0	569,966
Transfer from Storm Drain	2,237,000	2,887,000	0	2,887,000
Transfer from Water	17,000	17,000	0	17,000
Transfer from Gen Local Transit	0	645,753	0	645,753
Transfer from Class C Road Funds	0	778,407	0	778,407
Park Impact Fee Use of Fund Balance	0	714,510	0	714,510
Storm Drain Impact Fee Use of Fund Balance	0	622,152	0	622,152
Road Impact Fee Use of Fund Balance	0	144,059	0	144,059
Local Transit Tax Use of Fund Balance	0	2,186,964	413,000	2,599,964
Class C Road Funds Use of Fund Balance	0	1,422,307	0	1,422,307
Use of Fund Balance	1,301,270	9,455,334	0	9,455,334
<b>Total Trans From Other Funds</b>	<b>3,555,270</b>	<b>19,456,402</b>	<b>413,000</b>	<b>19,869,402</b>
<b>Total Revenues and Transfers</b>	<b>10,255,270</b>	<b>26,160,652</b>	<b>2,013,000</b>	<b>28,173,652</b>
<b>Project Expenditures (By Funding Source)</b>				
General Projects	51,000	56,000	0	56,000
Parks Projects	632,000	3,671,315	0	3,671,315
Transportation Projects	4,571,000	10,164,282	2,013,000	12,177,282
Facilities Projects	0	860,042	0	860,042
Storm Drain Projects	2,220,000	5,855,198	0	5,855,198
<b>Total Project Expenditures</b>	<b>7,474,000</b>	<b>20,606,837</b>	<b>2,013,000</b>	<b>22,759,837</b>

# Capital Projects, Infrastructure Maintenance



	Adopted Budget FY 22-23	Amended Budget 1/17/2023	Jan-Jun Adjustments	Final Budget FY 22-23
<b>Transfers Out</b>				
Transfer to General Fund	500,000	500,000	0	500,000
Transfer to General Debt Service Fund	469,741	469,741	0	469,741
Transfer to General CIP	0	1,424,160	0	1,424,160
Transfer to General CIP Maint	918,270	918,270	0	918,270
Transfer to Road Impact Fees	0	6	0	6
Contribution to Fund Balance Impact Fees	893,259	893,265	0	893,265
Contribution to Fund Balance	0	1,348,373	0	1,348,373
<b>Total Transfers Out</b>	<b>2,781,270</b>	<b>5,553,815</b>	<b>0</b>	<b>5,553,815</b>
<b>Total Expenditures</b>	<b>10,255,270</b>	<b>26,160,652</b>	<b>2,013,000</b>	<b>28,173,652</b>

## Notes to Capital Projects Fund

\$10,000 grant for Shield's Lane Development.  
 \$1,783,000 reimbursement for Bacchus Highway Safety Improvements.  
 \$220,000 for 2700 W Improvements.

# Capital Projects, Capital Equipment



	Adopted Budget FY 22-23	Amended Budget 1/17/2023	Jan-Jun Adjustments	Final Budget FY 22-23
<b>Revenues</b>				
Investment Earnings	0	0	0	0
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfer From Other Funds</b>				
Transfer from General Fund	1,039,000	1,039,000	0	1,039,000
Transfer from CDA	200,000	200,000	0	200,000
Use of Fund Balance	1,990,500	6,778,662	65,000	6,843,662
<b>Total Trans From Other Funds</b>	<b>3,229,500</b>	<b>8,017,662</b>	<b>65,000</b>	<b>8,082,662</b>
<b>Total Revenues and Transfers</b>	<b>3,229,500</b>	<b>8,017,662</b>	<b>65,000</b>	<b>8,082,662</b>
<b>Project Expenditures</b>				
Computer Software & Equipment	0	1,015,985	0	1,015,985
Fire Equipment	0	1,764,727	0	1,764,727
Fleet Equipment	3,229,500	5,236,950	0	5,236,950
Police Equipment	0	0	65,000	65,000
<b>Total Project Expenditures</b>	<b>3,229,500</b>	<b>8,017,662</b>	<b>65,000</b>	<b>8,082,662</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>3,229,500</b>	<b>8,017,662</b>	<b>65,000</b>	<b>8,082,662</b>

## Notes to Capital Equipment Fund

\$65,000 for Police Taser System.

# Capital Projects, Capital Projects Bond



	Adopted Budget FY 22-23	Amended Budget 1/17/2023	Jan-Jun Adjustments	Final Budget FY 22-23
<b>Revenues</b>				
Intergovernmental Revenue	0	0	700,000	700,000
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>700,000</b>	<b>700,000</b>
<b>Transfer From Other Funds</b>				
Use of Fund Balance	0	689,966	37,511	727,477
<b>Total Trans From Other Funds</b>	<b>0</b>	<b>689,966</b>	<b>37,511</b>	<b>727,477</b>
<b>Total Revenues and Transfers</b>	<b>0</b>	<b>689,966</b>	<b>737,511</b>	<b>1,427,477</b>
<b>Operating Expenditures</b>				
Fire Station 64	0	120,000	0	120,000
<b>Total Operating Expenditures</b>	<b>0</b>	<b>120,000</b>	<b>0</b>	<b>120,000</b>
<b>Transfers Out</b>				
Transfer to Debt Service	0	0	737,511	737,511
Transfer to General CIP	0	569,966	0	569,966
Contribution to Fund Balance	0	0	0	0
<b>Total Transfers Out</b>	<b>0</b>	<b>569,966</b>	<b>737,511</b>	<b>1,307,477</b>
<b>Total Expenditures</b>	<b>0</b>	<b>689,966</b>	<b>737,511</b>	<b>1,427,477</b>

## Notes to Capital Equipment Fund

\$737,511 transferred to Debt Service for UDOT Infrastructure Loan.



## City of South Jordan

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