RESOLUTION R2026 - 12

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SOUTH JORDAN, UTAH, AMENDING THE FY 2025-26 BUDGET FOR SOUTH JORDAN CITY. THE APPROPRIATION AUTHORITY SHALL APPLY TO THE FISCAL YEAR ENDING JUNE 30, 2026.

WHEREAS, the City Council wishes to amend the FY 2025-26 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 2025-26 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 16TH DAY OF JUNE, 2026 BY THE FOLLOWING VOTE:

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

Mayor: ______________________________
Dawn R. Ramsey

Attest: ______________________________
Anna Crookston, City Recorder

Approved as to form:

____
Office of the City Attorney

City of South Jordan
State of Utah

Fiscal Year

2025-2026

Final Amended Budget

SOUTH JORDAN
UTAH

www.sjc.utah.gov

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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 2025-2026 has been prepared and herby 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 2025-2026 fiscal year, General Fund revenues and related expneditures were adjusted to reflect the increased cost of services provided as summarized in the table below:

Line Item Changes	Expenditures	Revenues
Gale Center ZAP Grant	**1,500**	
Seniors Creative Aging Grant	**1,800**	
America250 Grant	**2,700**	
Intergovernmental Revenues		*6,000*
SWAT School	**4,000**	
Charges for Services		*4,000*
Police Overtime Reimbursements	**416,692**	
Fire Overtime Reimbursements	**144,394**	
K-9 Donation	**5,000**	
Senior Meal Program Donation	**2,500**	
Miscellaneous Revenue		*568,586*
Total Changes to General Fund Revenues & Expenditures	**578,586**	**578,586**

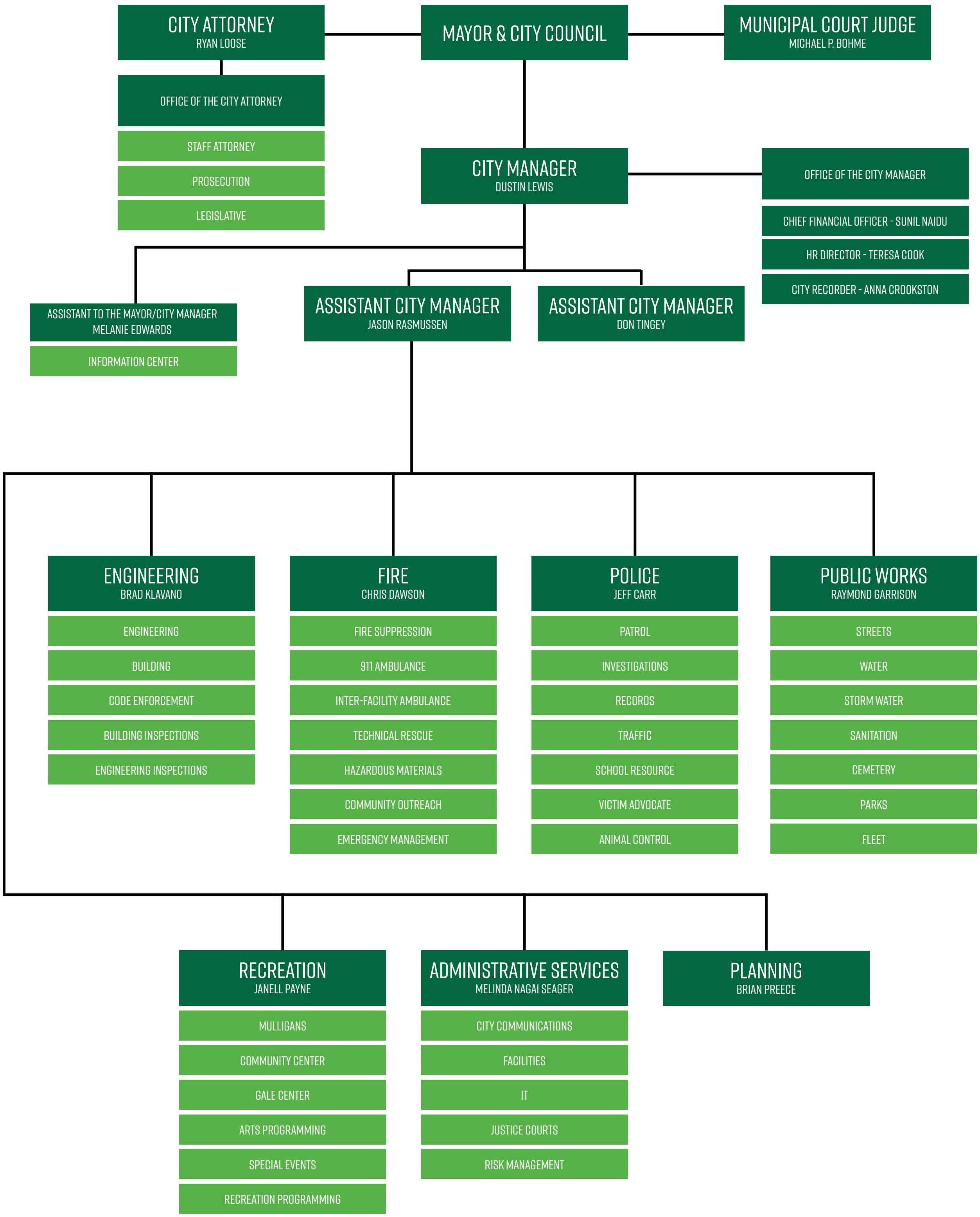
The net effect of all the above changes resulted in an increase of total General Fund budget by $578,586.

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



	Adopted Budget FY 25-26	Jul-Jun Adjustments	Final Budget FY 25-26
REVENUES			
Sales Taxes	$25,640,439	$0	$25,640,439
Property Taxes	17,153,345	0	17,153,345
Franchise Taxes	6,262,707	0	6,262,707
Transient Room Tax	200,000	0	200,000
Cable TV Fees	405,000	0	405,000
Motor Vehicle Fees	810,000	0	810,000
Penalties & Interest	10,000	0	10,000
Licenses & Permits	2,464,729	0	2,464,729
Intergovernmental Revenues	518,000	6,000	524,000
Administration Fees	5,649,042	0	5,649,042
Charges for Services	3,458,900	4,000	3,462,900
Recreation Revenues	202,650	0	202,650
Fines and Forfeitures	480,000	0	480,000
Miscellaneous Revenue	4,606,898	568,586	5,175,484
Total General Fund Revenue	**67,861,710**	**578,586**	**68,440,296**
TRANSFERS IN AND USE OF FUND BALANCE			
Transfers In	1,375,000	0	1,375,000
Use of Fund Balance	607,842	0	607,842
Total Transfers In and Use of Fund Balance	**1,982,842**	**0**	**1,982,842**
Total Rev, Trans in, and Use of Fund Balance	**69,844,552**	**578,586**	**70,423,138**
EXPENDITURES			
Wages and Benefits	53,626,481	561,086	54,187,567
Operating Expenditures	12,816,743	(77,500)	12,739,243
Total General Fund Expenditures	**66,443,24**	**483,586**	**66,926,810**
TRANSFERS OUT AND CONTRIBUTION TO FUND BALANCE			
Transfers Out	3,401,328	95,000	3,496,328
Contribution to Fund Balance	0	0	0
Total Transfers Out and Contribution to Fund Balance	**3,401,328**	**95,000**	**3,496,328**
Total Exp, Trans Out, and Cont to Fund Balance	**69,844,552**	**578,586**	**70,423,138**

Notes to the General Fund Summary

Intergovernmental - $1,500 ZAP Grant / $1,800 Creative Aging Grant / $2,700 America250 Grant
Charges for Services - $4,000 SWAT School Revenue
Miscellaneous - $416,692 Police Overtime Reimb. / $144,394 Fire Overtime Reimb. / $5,000 K-9 Donation / $2,500 Senior Meal Program Donation

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.

Office of the City Manager

Executive

South Jordan operates under a Manager form of Government, by Ordinance, and is a City of the second class. It is governed by a six member Council comprised of five elected Council Members and elected Mayor. The City Manager is hired by the Mayor and Council to manage all day to day operations of the City. The City Manager is the Chief Administrative Officer (CAO) of the City. The Executive Department budget is the City Manager and Mayor's budget.

Administrative Services

Court

The Justice Court Judge exercises authoruty over matters within the court's jurisdiction and conducts proceedings, hearings and trials. The Justice Court staff supports the administration of justice by handling all public inquiries, maintaining files and permanent records.

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.

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 environent 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 purdence, and creative problem solving. The Police Department also houses and provides administrative support for the Animal Control division.

Public Works

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.

	Adopted Budget FY 25-26	Jul-Jun Adjustments	Final Budget FY 25-26
Office of the City Manager			
Executive			
Wages and Benefits	1,608,117	0	1,608,117
Operating Expenditures	375,808	2,700	378,508
Total Executive	**1,983,295**	**2,700**	**1,986,625**
$2,700 grant for America250			
Administrative Services			
Court			
Wages and Benefits	608,419	0	608,419
Operating Expneditures	148,593	(40,000)	108,593
Total Court	**757,012**	**(40,000)**	**717,012**
$40,000 transferred to CIP for Community Center A/C Replacement			
Recreation			
Gale Center			
Operating Expenditures	45,582	1,500	47,082
Total Gale Center	**45,582**	**1,500**	**47,082**
$1,500 Additonal ZAP Grant Revenue			
Seniors			
Wages and Benefits	308,741	0	308,741
Operating Expenditures	75,260	4,300	79,560
Total Seniors	**384,001**	**4,300**	**388,301**
$1,800 Creative Aging Grant / $2,500 Meal Program Donation			
Fire			
Fire			
Wages and Benefits	12,423,270	144,395	12,567,665
Operating Expenditures	1,192,023	0	1,192,023
Total Fire	**13,615,293**	**144,395**	**13,759,688**
$144,395 overtime reimbursements			

	Adopted Budget FY 25-26	Jul-Jun Adjustments	Final Budget FY 25-26
Police			
Police			
Wages and Benefits	13,682,020	416,692	14,098,712
Operating Expenditures	1,831,928	9,000	1,840,928
Total Police	**15,513,948**	**425,692**	**15,939,640**
$416,692 overtime reimbursements / $5,000 K-9 donation / $4,000 SWAT School revenue			
Public Works			
Facilities			
Wages and Benefits	904,988	0	904,988
Operating Expenditures	716,906	(55,000)	661,906
Total Facilities	**1,621,894**	**(55,000)**	**1,566,894**
$55,000 transferred to CIP for Community Center A/C replacement			
Total General Fund All Departments	**66,443,224**	**483,586**	**66,926,810**

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 25-26	Jul-Jun Adjustments	Final Budget FY 25-26
Revenues			
CDBG Grant	$220,000	$33,648	$253,648
Total Revenues	**220,000**	**33,648**	**253,648**
Transfer From Other Funds			
Use of Fund Balance	162,911	0	162,911
Total Trans From Other Funds	**162,911**	**0**	**162,911**
Total Revenues and Transfers	**382,911**	**33,648**	**416,559**
Operating Expenditures			
Public Facilities	297,859	0	297,859
The Road Home	5,000	0	5,000
South Valley Sanctuary	14,000	0	14,000
Legal Aid Society of Utah	9,500	0	9,500
Habitat for Humanity	0	30,000	30,000
Community Health Clinic	9,500	0	9,500
Administrative Charges	47,052	3,648	50,700
Total Operating Expenditures	**382,911**	**33,648**	**416,559**
Transfers Out			
Contribution to Fund Balance	0	0	0
Total Transfers Out	**0**	**0**	**0**
Total Expenditures	**382,911**	**33,648**	**416,559**

Notes to CDBG Fund

$33,648 Subrecipient Grants Allocation

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.

Water

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.

Water CIP

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

Enterprise Fund, Water

	Adopted Budget FY 25-26	Jul-Jun Adjustments	Final Budget FY 25-26
Revenues			
Water Sales - Base Rate	$10,384,608	$0	$10,384,608
Water Sales - Consumption	12,705,964	0	12,705,964
Finance Charges	226,179	0	226,179
Investment Earnings	232,288	0	232,288
Water Meter Sets	207,000	0	207,000
Commercial/Landscape Meters	15,000	0	15,000
Sale of Capital Assets	170,000	0	170,000
Miscellaneous Revenue	0	801,923	801,923
Total Revenues	**23,941,039**	**801,923**	**24,742,962**
Transfer From Other Funds			
Transfer from Water CIP	1,400,000	0	1,400,000
Use of Fund Balance	63,720	167,500	231,220
Total Trans From Other Funds	**1,463,720**	**167,500**	**1,631,220**
Total Revenues and Transfers	**25,404,759**	**969,423**	**26,374,182**
Operating Expenditures			
Wages and Benefits	2,775,404	0	2,775,404
Operating Expenditures	16,565,840	738,203	17,304,043
Capital Expenditures	717,000	0	717,000
Total Operating Expenditures	**20,058,244**	**738,203**	**20,796,447**
Transfers Out			
Transfer to Water CIP	2,455,000	231,220	2,686,220
Contribution to Fund Balance	2,891,515	0	2,891,515
Total Transfers Out	**5,346,515**	**231,220**	**5,577,735**
Total Expenditures	**25,404,759**	**969,423**	**26,374,182**

Notes to Water Fund

$801,923 Water Conservation Grant (State Reimbursement Grant)
$167,500 Water Annex

	Adopted Budget FY 25-26	Jul-Jun Adjustments	Final Budget FY 25-26
Revenues			
Water Impact Fees	$350,000	$0	$350,000
Donations and Reimbursements	0	430,306	430,306
Total Revenues	**350,000**	**430,306**	**780,306**
Transfer From Other Funds			
Transfer from Water Operations	2,455,000	231,220	2,686,220
Water Impact Fee Use of Fund Balance	78,755	0	78,755
Use of Fund Balance	17,435,055	0	17,435,055
Total Trans From Other Funds	**19,968,810**	**231,220**	**20,200,030**
Total Revenues and Transfers	**20,318,810**	**661,526**	**20,980,336**
Operating Expenditures			
Water Projects	18,288,736	661,526	18,950,262
Secondary Water Projects	280,074	0	280,074
Total Operating Expenditures	**18,568,810**	**661,526**	**19,230,336**
Transfers Out			
Transfer to Water Operating Fund	1,400,000	0	1,400,000
Contribution to Fund Balance Impact Fees	350,000	0	350,000
Contribution to Fund Balance	0	0	0
Total Transfers Out	**1,750,000**	**0**	**1,750,000**
Total Expenditures	**20,318,810**	**661,526**	**20,980,336**

Notes to Water Fund

$430,306 Transite Reimbursement (Jordan Basin Improvement)
Transfer from Water - $2,000 Water Master Plan Update / $61,720 Town Meadows Drive connection / $167,500 Water Annex

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.

	Adopted Budget FY 25-26	Jul-Jun Adjustments	Final Budget FY 25-26
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	2,300,694	0	2,300,694
Class C Road Funds	4,372,510	0	4,372,510
Investment Earnings	130,000	0	130,000
Other Donations/Reimbursements	0	2,233,032	2,233,032
Total Revenues	**7,828,204**	**2,233,032**	**10,061,236**
Transfer From Other Funds			
Transfer from Gen Local Transit	0	5,000	5,000
Transfer from Sanitation	730,000	0	730,000
Transfer from Storm Impact Fees	0	401,206	401,206
Park Impact Fee Use of Fund Balance	288,847	0	288,847
Storm Drain Impact Fee Use of Fund Balance	177,205	401,206	578,411
Road Impact Fee Use of Fund Balance	642,403	0	642,403
Fire Impact Fee Use of Fund Balance	65,000	0	65,000
Police Impact Fee Use of Fund Balance	60,000	0	60,000
Gen Local Transit Use of Fund Balance	3,750,556	5,000	3,755,556
Class C Road Funds Use of Fund Balance	634,993	0	634,993
Use of Fund Balance	15,000,644	0	15,000,644
Total Trans From Other Funds	**21,349,648**	**812,412**	**22,162,060**
Total Revenues and Transfers	**29,177,852**	**3,045,444**	**32,223,296**
Project Expenditures (By Funding Source)			
General Projects	459,483	0	459,483
Parks Projects	453,847	0	453,847
Transportation Projects	8,468,501	2,171,817	10,640,318
Class C Projects	3,691,993	0	3,691,993
Facilities Projects	784,534	0	784,534
Storm Drain Projects	3,209,633	(50,000)	3,159,633
Total Project Expenditures	**17,067,991**	**2,121,817**	**19,189,808**

	Adopted Budget FY 25-26	Jul-Jun Adjustments	Final Budget FY 25-26
Transfers Out			
Transfer to General Fund	1,100,000	0	1,100,000
Transfer to General Debt Service Fund	469,710	0	469,710
Transfer to Gen Local Transit	0	5,000	5,000
Transfer to Capital Equipment	6,755,512	0	6,755,512
Transfer to General CIP	0	401,206	401,206
Transfer to CP Bond Proceeds	1,753,435	0	1,753,435
Transfer to General CIP Maint	835,000	116,215	951,215
Contribution to Fund Balance Gen Local Transit	500,694	0	500,694
Contribution to Fund Balance Class C Road Funds	215,510	0	215,510
Contribution to Fund Balance Impact Fees	480,000	0	480,000
Contribution to Fund Balance	0	401,206	401,206
Total Transfers Out	**12,109,861**	**923,627**	**13,033,488**
Total Expenditures	**29,177,852**	**3,045,444**	**32,223,296**

Notes to Capital Projects Fund

Other Donations/Reimbursements - $453,082 Bangerter Sound Wall Reimbursement (UDOT) / $6,400 Traffic Study (Almond Dental) / $189,500 Riverfront Parkway (Salt Lake County Preservation) / $1,533,082 Bingham Rim Road (HB488) / $50,968 Jordan River Pedestrian Bridge Environment Study (Altitude Developer)

Transfers In - $5,000 Jordan Gateway Median / $401,206 Storm Impact Fee Reimbursement

	Adopted Budget FY 25-26	Jul-Jun Adjustments	Final Budget FY 25-26
Revenues			
Other Grants/Donations	$0	$0	$0
Total Revenues	**0**	**0**	**0**
Transfer From Other Funds			
Transfer from General Fund	0	95,000	95,000
Transfer from CDA	1,000,000	0	1,000,000
Transfer from General CIP	835,000	116,215	951,215
Use of Fund Balance	2,930,412	0	2,930,412
Total Trans From Other Funds	**4,765,412**	**211,215**	**4,976,627**
Total Revenues and Transfers	**4,765,412**	**211,215**	**4,976,627**
Operating Expenditures			
Transportation Projects	2,456,500	0	2,456,500
Parks Projects	717,987	0	717,987
Facilities Projects	302,693	211,215	513,908
Storm Drain Projects	1,000,000	0	1,000,000
Miscellaneous Projects	288,232	0	288,232
Total Operating Expenditures	**4,765,412**	**211,215**	**4,976,627**
Transfers Out			
Contribution to Fund Balance	0	0	0
Total Transfers Out	**0**	**0**	**0**
Total Expenditures	**4,765,412**	**211,215**	**4,976,627**

Notes to Water Fund

$211,215 Community Center A/C Replacement

City of South Jordan

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