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CITY OF WEST JORDAN
SUMMARY OF ADOPTED BUDGETS
FISCAL YEAR 2010-2011

	SOURCES				USES				ENDING FUND BALANCE/ CASH BALANCE	
	BEGINNING FUND BALANCE/ CASH BALANCE	INTERFUND		USE OF FUND BALANCE	TOTAL SOURCES	INTERFUND		CONTRIB. TO FUND BALANCE		TOTAL USES
		REVENUES	CHARGES & TRANS. IN			CHARGES & TRANS. OUT	EXPENDITURES			
10 GENERAL FUND	5,925,949	39,073,465	6,996,563	681,766	46,751,794	41,362,374	5,389,420	20,027	46,751,794	5,244,183
23 WESTERN STAMPEDE	122,939	146,310	27,000		173,310	153,283			173,310	142,966
25 FAIRWAY ESTATES	14,336	11,106		1,300	12,406	12,406			12,406	13,036
26 JORDAN LANDING SID	0	0			0	0			0	0
27 STONE CREEK SID	(25,983)	0	3,200	12,800	16,000	16,000			16,000	(38,783)
29 KRAFTMAID SID	0	0	201,617		201,617	201,617			201,617	0
42 BUILDING AUTHORITY	1,857,987	10,000	709,220		719,220	709,220		10,000	719,220	1,867,987
43 CAPITAL SUPPORT	1,318,628	2,676,551			2,676,551	2,645,052		31,499	2,676,551	1,350,127
44 ROAD CAPITAL	8,959,284	1,035,000	4,650,000	2,929,366	8,614,366	6,437,150	2,177,216		8,614,366	6,029,918
45 PARKS CAPITAL	5,512,302	440,000			440,000	0	22,487		440,000	5,929,815
46 STORM CAPITAL	4,804,091	1,080,000		340,805	1,420,805	1,190,300	230,505		1,420,805	4,463,286
47 BUILDINGS CAPITAL	2,021,507	161,800			161,800	0		161,800	161,800	2,183,307
48 CDBG	94,693	1,651,233			1,651,233	1,651,233			1,651,233	94,693
51 WATER	3,734,718	12,794,000		672,259	13,466,259	11,766,988	1,699,271		13,466,259	3,062,459
52 SEWER	5,648,091	8,090,000			8,090,000	6,898,311	1,113,552	78,137	8,090,000	5,726,228
54 SOLID WASTE	2,614,560	4,038,000		34,766	4,072,766	3,722,562	350,204		4,072,766	2,579,794
61 FLEET	4,759,531	1,902,441		371,354	2,273,795	2,255,042	18,753		2,273,795	4,388,177
62 INFORMATION TECH.	186,740	0			0	0			0	186,740
67 RISK MANAGEMENT	2,142,711	1,131,000	50,000	685,000	1,866,000	1,116,000	750,000		1,866,000	1,457,711
81 REDEVELOPMENT AREA 1	457,551	455,606			455,606	45,561	280,486	129,559	455,606	587,110
82 REDEVELOPMENT AREA 2	170,516	116,077		17,962	134,039	62,570	71,469		134,039	152,554
83 REDEVELOPMENT AREA 3	10,930	63,033		6,303	69,336	69,336			69,336	4,627
84 REDEVELOPMENT AREA 4	364,489	424,727			424,727	42,473	261,471	120,783	424,727	485,272
85 REDEVELOPMENT AREA 5	78,989	246,275			246,275	24,627	71,149	150,499	246,275	229,488
86 REDEVELOPMENT AREA 6	125,698	7,689			7,689	1,918		5,771	7,689	131,469
89 ECONOMIC DEV. AREA 2	(394,895)	1,401,045			1,401,045	1,080,815	201,617	118,613	1,401,045	(276,282)
TOTAL	76,955,358	12,637,600	12,637,600	5,753,681	95,346,639	81,464,838	12,637,600	1,244,201	95,346,639	

NOTES: BEGINNING FUND/CASH BALANCE FIGURES ARE ESTIMATES ONLY

CITY OF WEST JORDAN FUND STRUCTURE OVERVIEW

The City of West Jordan uses 24 separate funds to facilitate its fiscal management and oversight responsibilities. The two major categories of funds are governmental funds and proprietary funds. The governmental funds group consists of three different types of funds: General Fund, Special Revenue Funds, and Capital Projects Funds. The proprietary funds group consists of two different types of funds: Business-type Activities Funds and Internal Service Funds.

Governmental Funds

These funds are intended to cover the various governmental responsibilities – either on a broad scale like the General Fund, or on a more focused scale like the various Special Revenue Funds and Capital Projects Funds.

- General Fund – This is the City’s largest single fund and covers the broadest scope of activities. It covers the general management and operations of the City, including public safety.
- Special Revenue Funds – These funds each account for specialized activities, such as the City’s Western Stampede Celebration held each year around the 4th of July holiday, the various Redevelopment Districts, and the various Special Improvement Districts.
- Capital Projects Funds – These funds account for roads, parks, storm drain, and buildings capital project activities as well as the fiscal support of those activities. Also, the CDBG Fund accounts for the various activities of the Community Development Block Grant programs.

Proprietary Funds

These funds are intended to cover substantial activities that emulate business enterprises as well as centralized services that benefit some or all of the various City departments.

- Business-type Activities Funds – These funds account for the activities of the City’s water utility and sewer utility, including capital projects; and for the solid waste collection and disposal operations.
- Internal Service Funds – These funds account for activities associated with vehicle acquisition, operation, and maintenance and with risk management activities such as liability and property insurance.

GENERAL FUND SUMMARY

	ACTUAL FY 08-09	ADJUSTED BUDGET FY 09-10	YEAR-END ESTIMATE FY 09-10	ADOPTED BUDGET FY 10-11
BEGINNING FUND BALANCE	11,262,335	7,866,778	7,866,778	5,925,949
REVENUES & OTHER SOURCES				
TAXES	29,026,229	32,027,353	29,547,079	28,819,596
LICENSES & PERMITS	1,673,568	1,621,160	1,558,323	1,602,159
INTERGOVERNMENTAL	3,488,174	4,249,164	3,976,534	3,676,920
CHARGES FOR SERVICE	2,645,477	2,267,300	2,247,134	2,608,433
INTERFUND CHARGES	4,041,904	4,515,913	4,515,913	4,561,988
FINES & FORFEITURES	1,799,419	2,148,300	1,633,500	1,800,800
MISCELLANEOUS	546,194	710,371	561,920	565,557
TRANSFERS IN	1,090,981	1,519,438	1,519,438	2,434,575
CONTRIBUTIONS (USE OF RESERVES)	0	3,986,869	0	681,766
TOTAL REVENUES & OTHER SOURCES	44,311,946	53,045,868	45,559,841	46,751,794
EXPENDITURES & OTHER USES				
OFFICE OF CITY MANAGER	2,740,307	2,462,838	2,370,513	2,185,407
COURTS	820,421	872,386	817,691	826,927
ADMINISTRATIVE SERVICES	6,334,016	6,560,624	6,019,301	6,102,710
CITY ATTORNEY	1,098,954	1,353,717	1,213,560	1,247,655
PUBLIC WORKS	12,548,739	16,084,762	12,144,260	11,740,323
DEVELOPMENT	1,698,237	2,034,537	1,980,441	1,855,588
POLICE	13,968,643	14,697,241	14,138,026	14,213,477
FIRE	8,498,186	8,979,763	8,816,878	8,579,707
TOTAL EXPENDITURES & OTHER USES	47,707,503	53,045,868	47,500,670	46,751,794
ENDING FUND BALANCE	7,866,778	3,879,909	5,925,949	5,244,183

NOTE: BEGINNING FUND BALANCE FIGURES FOR FY 10-11 ARE ESTIMATES ONLY

WESTERN STAMPEDE FUND SUMMARY

	ACTUAL FY 08-09	ADJUSTED BUDGET FY 09-10	YEAR-END ESTIMATE FY 09-10	ADOPTED BUDGET FY 10-11
BEGINNING FUND BALANCE	95,599	102,912	102,912	122,939
REVENUES & OTHER SOURCES				
INTEREST EARNINGS	1,633	0	0	0
TICKET SALES	76,686	122,560	122,560	122,560
PROGRAM SALES	521	0	0	0
SPONSORS	23,248	23,750	23,750	23,750
COMMERCIAL BOOTHS	4,276	0	0	0
MISCELLANEOUS	1,730	500	500	0
TRANS FROM GENERAL FUND	30,000	27,000	27,000	27,000
TOTAL REVENUES & OTHER SOURCES	138,094	173,810	173,810	173,310
EXPENDITURES & OTHER USES				
WESTERN STAMPEDE	130,781	153,783	153,783	153,283
ADDITION TO RESERVES	0	20,027	0	20,027
TOTAL EXPENDITURES & OTHER USES	130,781	173,810	153,783	173,310
ENDING FUND BALANCE	102,912	122,939	122,939	142,966

NOTE: BEGINNING FUND BALANCE FIGURES FOR FY 10-11 ARE ESTIMATES ONLY

FAIRWAY ESTATES SPECIAL SERVICE DISTRICT FUND SUMMARY

	ACTUAL FY 08-09	ADJUSTED BUDGET FY 09-10	YEAR-END ESTIMATE FY 09-10	ADOPTED BUDGET FY 10-11
BEGINNING FUND BALANCE	10,847	14,174	14,174	14,336
REVENUES & OTHER SOURCES				
PROPERTY TAXES	9,931	10,040	10,040	10,116
DELINQUENT TAXES	231	170	170	170
MOTOR VEHICLE TAXES	1,883	1,732	1,732	800
PENALTY & INT ON DEL TAX	14	20	20	20
INTEREST EARNINGS	277	0	0	0
CONTRIB. FROM FUND BALANCE	0	38	0	1,300
TOTAL REVENUES & OTHER SOURCES	12,336	12,000	11,962	12,406
EXPENDITURES & OTHER USES				
OPERATING EXPENSES	9,009	12,000	11,800	12,406
TOTAL EXPENDITURES & OTHER USES	9,009	12,000	11,800	12,406
ENDING FUND BALANCE	14,174	14,136	14,336	13,036

NOTE: BEGINNING FUND BALANCE FIGURES FOR FY 10-11 ARE ESTIMATES ONLY

STONE CREEK SPECIAL IMPROVEMENT DISTRICT FUND SUMMARY

	ACTUAL FY 08-09	ADJUSTED BUDGET FY 09-10	YEAR-END ESTIMATE FY 09-10	ADOPTED BUDGET FY 10-11
BEGINNING FUND BALANCE	(19,208)	(20,583)	(20,583)	(25,983)
REVENUES & OTHER SOURCES				
TRANS FROM GENERAL FUND	2,800	3,200	3,200	3,200
CONTRIB. FROM FUND BALANCE	0	12,800	0	12,800
TOTAL REVENUES & OTHER SOURCES	2,800	16,000	3,200	16,000
EXPENDITURES & OTHER USES				
OPERATING EXPENSES	4,175	16,000	8,600	16,000
TOTAL EXPENDITURES & OTHER USES	4,175	16,000	8,600	16,000
ENDING FUND BALANCE	(20,583)	(33,383)	(25,983)	(38,783)

NOTE: BEGINNING FUND BALANCE FIGURES FOR FY 10-11 ARE ESTIMATES ONLY

KRAFTMAID SPECIAL IMPROVEMENT DISTRICT FUND SUMMARY

	ACTUAL FY 08-09	ADJUSTED BUDGET FY 09-10	YEAR-END ESTIMATE FY 09-10	ADOPTED BUDGET FY 10-11
BEGINNING FUND BALANCE	55,761	0	0	0
REVENUES & OTHER SOURCES				
TRANSFER FROM RDA FUND	146,005	0	201,617	201,617
CONTRIB. FROM FUND BALANCE	0	201,617	0	0
TOTAL REVENUES & OTHER SOURCES	146,005	201,617	201,617	201,617
EXPENDITURES & OTHER USES				
OPERATING EXPENSES	201,766	201,617	201,617	201,617
TOTAL EXPENDITURES & OTHER USES	201,766	201,617	201,617	201,617
ENDING FUND BALANCE	0	(201,617)	0	0

NOTE: BEGINNING FUND BALANCE FIGURES FOR FY 10-11 ARE ESTIMATES ONLY

BUILDING AUTHORITY FUND SUMMARY

	ACTUAL FY 08-09	ADJUSTED BUDGET FY 09-10	YEAR-END ESTIMATE FY 09-10	ADOPTED BUDGET FY 10-11
BEGINNING CASH BALANCE		1,846,987	1,846,987	1,857,987
REVENUES & OTHER SOURCES				
INTEREST EARNINGS	32,450	9,000	11,000	10,000
CITY HALL LEASE	445,285	444,563	444,563	447,950
FIRE STATION 53 LEASE	263,370	267,495	267,495	261,270
TOTAL REVENUES & OTHER SOURCES	741,105	721,058	723,058	719,220
EXPENDITURES & OTHER USES				
OPERATING EXPENSES	709,030	712,058	712,058	709,220
ADDITION TO RESERVES	0	9,000	0	10,000
TOTAL EXPENDITURES & OTHER USES	709,030	721,058	712,058	719,220
ENDING CASH BALANCE	1,846,987	1,855,987	1,857,987	1,867,987

NOTE: BEGINNING CASH BALANCE FIGURES FOR FY 10-11 ARE ESTIMATES ONLY

CAPITAL SUPPORT FUND SUMMARY

	ACTUAL FY 08-09	ADJUSTED BUDGET FY 09-10	YEAR-END ESTIMATE FY 09-10	ADOPTED BUDGET FY 10-11
BEGINNING CASH BALANCE		3,580,763	3,580,763	1,318,628
REVENUES & OTHER SOURCES				
PROPERTY TAXES	821,320	823,619	823,619	823,811
SALES TAX	1,813,000	1,803,000	403,000	1,822,300
MISC INTERGOVERNMENT REV	200,000	0	0	0
INTEREST EARNINGS	91,485	27,000	30,000	30,440
SALE OF LAND	8,645	0	0	0
PRIOR YEARS RESERVES	0	865,135	0	0
TOTAL REVENUES & OTHER SOURCES	2,934,450	3,518,754	1,256,619	2,676,551
EXPENDITURES & OTHER USES				
OPERATING EXPENSES	2,652,506	2,678,754	2,678,754	2,645,052
TRANSFERS OUT	402,500	840,000	840,000	0
ADDITION TO RESERVES	0	0	0	31,499
TOTAL EXPENDITURES & OTHER USES	3,055,006	3,518,754	3,518,754	2,676,551
ENDING CASH BALANCE	3,580,763	2,715,628	1,318,628	1,350,127

NOTE: BEGINNING CASH BALANCE FIGURES FOR FY 10-11 ARE ESTIMATES ONLY

ROAD CAPITAL FUND SUMMARY

	ACTUAL FY 08-09	ADJUSTED BUDGET FY 09-10	YEAR-END ESTIMATE FY 09-10	ADOPTED BUDGET FY 10-11
BEGINNING CASH BALANCE		8,463,625	8,463,625	8,959,284
REVENUES & OTHER SOURCES				
MISC. INTERGOVERNMENT. REV.	4,000,000	0	0	0
WFRC GRANT	0	1,240,000	1,240,000	0
INTEREST EARNINGS	94,000	50,000	50,000	25,000
INTEREST - REST. CASH	(21,369)	0	(10,000)	10,000
ROAD IMPACT FEE	1,428,679	1,000,000	1,200,000	1,000,000
TRANS FROM GENERAL FUND	3,348,689	6,657,028	3,003,546	2,750,000
TRANS FROM GF-ROAD MAINT	1,575,021	2,058,702	1,758,702	1,900,000
PRIOR YEARS RESERVES	0	2,937,348	0	2,929,366
TOTAL REVENUES & OTHER SOURCES	10,425,020	13,943,078	7,242,248	8,614,366
EXPENDITURES & OTHER USES				
OPERATING EXPENSES	958,715	1,443,223	1,443,223	1,744,366
CAPITAL OUTLAYS	3,594,467	12,499,855	5,303,366	5,870,000
TRANSFERS OUT	0	0	0	1,000,000
TOTAL EXPENDITURES & OTHER USES	4,553,182	13,943,078	6,746,589	8,614,366
ENDING CASH BALANCE	8,463,625	5,526,277	8,959,284	6,029,918

NOTE: BEGINNING CASH BALANCE FIGURES FOR FY 10-11 ARE ESTIMATES ONLY

PARKS CAPITAL FUND SUMMARY

	ACTUAL FY 08-09	ADJUSTED BUDGET FY 09-10	YEAR-END ESTIMATE FY 09-10	ADOPTED BUDGET FY 10-11
BEGINNING CASH BALANCE		5,327,855	5,327,855	5,512,302
REVENUES & OTHER SOURCES				
INTEREST EARNINGS	71,681	20,000	18,000	20,000
INTEREST - REST. CASH	34,336	20,000	12,000	20,000
PARKS & REC. IMPACT FEE	818,525	400,000	730,000	400,000
PRIOR YEARS RESERVES	0	4,341,993	0	0
TOTAL REVENUES & OTHER SOURCES	924,542	4,781,993	760,000	440,000
EXPENDITURES & OTHER USES				
OPERATING EXPENSES	104,337	13,753	13,753	22,487
CAPITAL OUTLAYS	1,735,662	4,768,240	561,800	0
ADDITION TO RESERVES	0	0	0	417,513
TOTAL EXPENDITURES & OTHER USES	1,839,999	4,781,993	575,553	440,000
ENDING CASH BALANCE	5,327,855	985,862	5,512,302	5,929,815

NOTE: BEGINNING CASH BALANCE FIGURES FOR FY 10-11 ARE ESTIMATES ONLY

STORM CAPITAL FUND SUMMARY

	ACTUAL FY 08-09	ADJUSTED BUDGET FY 09-10	YEAR-END ESTIMATE FY 09-10	ADOPTED BUDGET FY 10-11
BEGINNING CASH BALANCE		6,120,725	6,120,725	4,804,091
REVENUES & OTHER SOURCES				
STORM DRAIN IMPACT FEE	802,210	1,000,000	802,212	1,000,000
INTEREST EARNINGS	74,085	40,000	74,085	40,000
INTEREST - REST. CASH	49,606	40,000	49,606	40,000
PRIOR YEARS RESERVES	0	4,703,139	0	340,805
TOTAL REVENUES & OTHER SOURCES	925,901	5,783,139	925,903	1,420,805
EXPENDITURES & OTHER USES				
OPERATING EXPENSES	96,131	180,531	180,531	230,505
CAPITAL OUTLAYS	1,271,062	5,602,608	2,062,006	1,190,300
TOTAL EXPENDITURES & OTHER USES	1,367,193	5,783,139	2,242,537	1,420,805
ENDING CASH BALANCE	6,120,725	1,417,586	4,804,091	4,463,286

NOTE: BEGINNING CASH BALANCE FIGURES FOR FY 10-11 ARE ESTIMATES ONLY

BUILDINGS CAPITAL FUND SUMMARY

	ACTUAL FY 08-09	ADJUSTED BUDGET FY 09-10	YEAR-END ESTIMATE FY 09-10	ADOPTED BUDGET FY 10-11
BEGINNING CASH BALANCE		1,781,007	1,781,007	2,021,507
REVENUES & OTHER SOURCES				
STATE ARTS GRANT	40,000	0	0	0
INTEREST EARNINGS	11,626	12,500	2,500	2,800
INTEREST - REST. CASH	19,500	18,000	13,000	9,000
SUNDRY REVENUE	43,600	0	0	0
FIRE IMPACT FEE	190,983	120,000	150,000	100,000
POLICE IMPACT FEE	86,508	60,000	75,000	50,000
TRANS FROM GENERAL FUND	10,000	0	0	0
TOTAL REVENUES & OTHER SOURCES	402,217	210,500	240,500	161,800
EXPENDITURES & OTHER USES				
CAPITAL OUTLAYS	134,573	0	0	0
ADDITION TO RESERVES	0	210,500	0	161,800
TOTAL EXPENDITURES & OTHER USES	134,573	210,500	0	161,800
ENDING CASH BALANCE	1,781,007	1,991,507	2,021,507	2,183,307

NOTE: BEGINNING CASH BALANCE FIGURES FOR FY 10-11 ARE ESTIMATES ONLY

CDBG FUND SUMMARY

	ACTUAL FY 08-09	ADJUSTED BUDGET FY 09-10	YEAR-END ESTIMATE FY 09-10	ADOPTED BUDGET FY 10-11
BEGINNING CASH BALANCE		164,092	164,092	94,693
REVENUES & OTHER SOURCES				
C.D.B.G.	743,878	638,834	568,434	608,233
PROGRAM INCOME	0	0	0	100,000
CDBG STIMULUS	0	132,778	132,778	30,000
ENERGY BLOCK GRANT	0	913,000	0	913,000
HOME - FEDERAL GOVERNMENT	0	94,635	0	0
TOTAL REVENUES & OTHER SOURCES	743,878	1,779,247	701,212	1,651,233
EXPENDITURES & OTHER USES				
CDBG	498,647	493,233	492,833	583,233
CDBG PRIOR	255,696	347,778	277,778	155,000
ENERGY BLOCK GRANT	0	913,000	0	913,000
ADDITION TO RESERVES	0	25,236	0	0
TOTAL EXPENDITURES & OTHER USES	754,343	1,779,247	770,611	1,651,233
ENDING CASH BALANCE	164,092	189,328	94,693	94,693

NOTE: BEGINNING CASH BALANCE FIGURES FOR FY 10-11 ARE ESTIMATES ONLY

WATER FUND SUMMARY

	ACTUAL FY 08-09	ADJUSTED BUDGET FY 09-10	YEAR-END ESTIMATE FY 09-10	ADOPTED BUDGET FY 10-11
BEGINNING CASH BALANCE		4,936,353	4,936,353	3,734,718
REVENUES & OTHER SOURCES				
WATER RESOURCE GRANT	30,260	50,000	35,000	50,000
LANDSCAPE PLAN SUBMITTAL	11,500	11,900	10,000	8,000
CONTRIBUTIONS-DEVELOPERS	429,710	0	0	0
PRIOR YRS RSRVS - WATER	0	4,164,276	0	672,259
WATER DISTRIBUTION IMPACT	1,893,527	1,400,000	2,000,000	1,400,000
METERED SALES - AVAILABILITY	4,616,869	4,600,000	4,675,000	4,750,000
METERED SALES - COMMODITY	5,938,980	7,100,000	5,800,000	6,400,000
FLAT RATE WATER SALES	45,396	0	79,000	0
MISC WATER REVENUE	34,830	306,000	69,000	150,000
RECONNECTION ADMIN FEES	86,055	0	80,000	0
INTEREST BONDS	20	0	0	0
INTEREST W&S	43,636	0	24,000	28,000
INTEREST - REST. CASH	64,208	5,000	6,000	8,000
BOND PREMIUM	4,928	0	0	0
TOTAL REVENUES & OTHER SOURCES	13,199,919	17,637,176	12,778,000	13,466,259
EXPENDITURES & OTHER USES				
WATER DIVISION	2,334,470	2,730,383	2,620,285	2,748,716
WATER RESOURCES	7,712,808	8,589,599	7,523,399	7,903,944
WATER CONSERVATION	118,006	199,679	198,650	198,832
DEBT SERVICE	186,293	1,527,565	1,527,565	574,140
DEPRECIATION	1,905,219	0	0	0
WATER PROJECTS	83,484	4,559,950	2,079,736	2,015,627
TRANSFERS OUT	33,444	30,000	30,000	25,000
TOTAL EXPENDITURES & OTHER USES	12,373,724	17,637,176	13,979,635	13,466,259
ENDING CASH BALANCE	4,936,353	772,077	3,734,718	3,062,459

NOTE: BEGINNING CASH BALANCE FIGURES FOR FY 10-11 ARE ESTIMATES ONLY

SEWER FUND SUMMARY

	ACTUAL FY 08-09	ADJUSTED BUDGET FY 09-10	YEAR-END ESTIMATE FY 09-10	ADOPTED BUDGET FY 10-11
BEGINNING CASH BALANCE		5,288,651	5,288,651	5,648,091
REVENUES & OTHER SOURCES				
CONTRIBUTIONS-DEVELOPERS	223,449	0	0	0
PRIOR YRS RSRVS - SEWER	0	2,000,934	0	0
WASTEWATER IMPACT FEE	1,348,399	750,000	1,400,000	750,000
INTEREST INCOME	23,041	10,000	11,000	10,000
INTEREST - REST. CASH	68,222	40,000	25,000	30,000
SEWER O&M	6,139,043	7,266,930	6,500,000	7,300,000
EQUITY G/L IN JOINT VENTURE	(230,894)	0	0	0
TOTAL REVENUES & OTHER SOURCES	7,571,260	10,067,864	7,936,000	8,090,000
EXPENDITURES & OTHER USES				
TREATMENT & ADMINISTRATION	3,883,613	4,725,071	4,438,741	4,622,269
STORMWATER	0	0	0	179,128
SEWER OPERATIONS	1,130,982	1,174,213	1,118,972	1,173,583
DEPRECIATION	836,023	0	0	0
SEWER PROJECTS	29,215	4,138,580	1,988,847	2,011,883
TRANSFERS OUT	33,000	30,000	30,000	25,000
ADDITION TO RESERVES	0	0	0	78,137
TOTAL EXPENDITURES & OTHER USES	5,912,833	10,067,864	7,576,560	8,090,000
ENDING CASH BALANCE	5,288,651	3,287,717	5,648,091	5,726,228

NOTE: BEGINNING CASH BALANCE FIGURES FOR FY 10-11 ARE ESTIMATES ONLY

SOLID WASTE FUND SUMMARY

	ACTUAL FY 08-09	ADJUSTED BUDGET FY 09-10	YEAR-END ESTIMATE FY 09-10	ADOPTED BUDGET FY 10-11
BEGINNING CASH BALANCE		2,533,837	2,533,837	2,614,560
REVENUES & OTHER SOURCES				
COLLECTION FEES	4,021,134	4,019,167	4,024,000	4,020,000
RECYCLING FEES	11,912	0	0	0
INTEREST EARNINGS	43,909	22,000	16,500	18,000
SUNDRY REVENUE	137	0	0	0
PRIOR YEARS RESERVES	0	0	0	34,766
EQUITY G/L JOINT VENTURE	(136,731)	0	0	0
TOTAL REVENUES & OTHER SOURCES	3,940,361	4,041,167	4,040,500	4,072,766
EXPENDITURES & OTHER USES				
SALARIES & BENEFITS	59,859	97,518	95,795	128,588
OPERATING EXPENSES	3,686,699	3,863,982	3,863,982	3,944,178
ADDITION TO RESERVES	0	79,667	0	0
TOTAL EXPENDITURES & OTHER USES	3,746,558	4,041,167	3,959,777	4,072,766
ENDING CASH BALANCE	2,533,837	2,613,504	2,614,560	2,579,794

NOTE: BEGINNING CASH BALANCE FIGURES FOR FY 10-11 ARE ESTIMATES ONLY

FLEET FUND SUMMARY

	ACTUAL FY 08-09	ADJUSTED BUDGET FY 09-10	YEAR-END ESTIMATE FY 09-10	ADOPTED BUDGET FY 10-11
BEGINNING CASH BALANCE		5,963,008	5,963,008	4,759,531
REVENUES & OTHER SOURCES				
INTEREST EARNINGS	135,383	60,000	32,000	18,000
VEHICLE LEASE - INTERNAL	45,000	45,000	45,000	45,000
SALE OF FIXED ASSETS	150,394	0	0	0
SUNDRY REVENUE	0	26,799	26,799	0
TRANS FROM GENERAL FUND	347,493	0	0	0
CHARGE TO UTILITY FUND	191,046	206,405	206,405	199,840
CHARGE TO GENERAL FUND	1,798,895	1,665,311	1,665,311	1,616,892
CHARGE TO SOLID WASTE FUND	33,714	23,455	23,455	22,709
PRIOR YEARS RESERVES	0	1,675,703	0	371,354
TOTAL REVENUES & OTHER SOURCES	2,701,925	3,702,673	1,998,970	2,273,795
EXPENDITURES & OTHER USES				
SALARIES & BENEFITS	615,620	686,259	693,392	475,690
OPERATING EXPENSES	2,679,354	1,331,184	1,323,825	1,298,105
CAPITAL OUTLAYS	0	1,185,230	1,185,230	500,000
TRANSFERS OUT	0	500,000	0	0
TOTAL EXPENDITURES & OTHER USES	3,294,974	3,702,673	3,202,447	2,273,795
ENDING CASH BALANCE	5,963,008	4,287,305	4,759,531	4,388,177

NOTE: BEGINNING CASH BALANCE FIGURES FOR FY 10-11 ARE ESTIMATES ONLY

RISK MANAGEMENT FUND SUMMARY

	ACTUAL FY 08-09	ADJUSTED BUDGET FY 09-10	YEAR-END ESTIMATE FY 09-10	ADOPTED BUDGET FY 10-11
BEGINNING CASH BALANCE		2,157,922	2,157,922	2,142,711
REVENUES & OTHER SOURCES				
WORKMANS COMPENSATION	52,133	0	25,000	0
PAYROLL TO WORKMENS COMP	448,397	435,000	340,000	335,000
CHARGE TO GENERAL FUND	691,898	713,195	475,463	681,000
PAYROLL TO UNEMPLOYMENT	121,615	120,000	115,000	115,000
TRANSFER FROM WATER FUND	20,000	30,000	30,000	25,000
TRANSFER FROM SEWER FUND	40,000	30,000	30,000	25,000
CONT FROM RESERVE	0	0	0	685,000
TOTAL REVENUES & OTHER SOURCES	1,374,043	1,328,195	1,015,463	1,866,000
EXPENDITURES & OTHER USES				
EMPLOYEE INSURANCE	495,952	460,000	372,000	385,000
LIABILITY MANAGEMENT	740,254	773,195	658,674	731,000
TRANSFERS OUT	0	0	0	750,000
ADDITION TO RESERVES	0	95,000	0	0
TOTAL EXPENDITURES & OTHER USES	1,236,206	1,328,195	1,030,674	1,866,000
ENDING CASH BALANCE	2,157,922	2,252,922	2,142,711	1,457,711

NOTE: BEGINNING CASH BALANCE FIGURES FOR FY 10-11 ARE ESTIMATES ONLY

REDEVELOPMENT AREA 1 FUND SUMMARY

	ACTUAL FY 08-09	ADJUSTED BUDGET FY 09-10	YEAR-END ESTIMATE FY 09-10	ADOPTED BUDGET FY 10-11
BEGINNING CASH BALANCE		365,911	365,911	457,551
REVENUES & OTHER SOURCES				
PROPERTY TAXES	454,943	454,957	455,606	455,606
TOTAL REVENUES & OTHER SOURCES	454,943	454,957	455,606	455,606
EXPENDITURES & OTHER USES				
OPERATING EXPENSES	34,471	127,388	36,397	45,561
TRANSFERS OUT	334,092	327,569	327,569	280,486
ADDITION TO RESERVES	0	0	0	129,559
TOTAL EXPENDITURES & OTHER USES	368,563	454,957	363,966	455,606
ENDING CASH BALANCE	365,911	365,911	457,551	587,110

NOTE: BEGINNING CASH BALANCE FIGURES FOR FY 10-11 ARE ESTIMATES ONLY

REDEVELOPMENT AREA 2 FUND SUMMARY

	ACTUAL FY 08-09	ADJUSTED BUDGET FY 09-10	YEAR-END ESTIMATE FY 09-10	ADOPTED BUDGET FY 10-11
BEGINNING CASH BALANCE		133,202	133,202	170,516
REVENUES & OTHER SOURCES				
PROPERTY TAXES	115,333	115,346	116,078	116,077
CONT FROM FUND BAL	0	0	0	17,962
TOTAL REVENUES & OTHER SOURCES	115,333	115,346	116,078	134,039
EXPENDITURES & OTHER USES				
OPERATING EXPENSES	6,478	32,297	9,228	62,570
TRANSFERS OUT	26,833	69,536	69,536	71,469
ADDITION TO RESERVES	0	13,513	0	0
TOTAL EXPENDITURES & OTHER USES	33,311	115,346	78,764	134,039
ENDING CASH BALANCE	133,202	146,715	170,516	152,554

NOTE: BEGINNING CASH BALANCE FIGURES FOR FY 10-11 ARE ESTIMATES ONLY

REDEVELOPMENT AREA 3 FUND SUMMARY

	ACTUAL FY 08-09	ADJUSTED BUDGET FY 09-10	YEAR-END ESTIMATE FY 09-10	ADOPTED BUDGET FY 10-11
BEGINNING CASH BALANCE		28,913	28,913	10,930
REVENUES & OTHER SOURCES				
PROPERTY TAXES	25,590	101,270	63,033	63,033
CONT FROM FUND BAL	0	0	0	6,303
TOTAL REVENUES & OTHER SOURCES	25,590	101,270	63,033	69,336
EXPENDITURES & OTHER USES				
OPERATING EXPENSES	0	101,270	81,016	69,336
TOTAL EXPENDITURES & OTHER USES	0	101,270	81,016	69,336
ENDING CASH BALANCE	28,913	28,913	10,930	4,627

NOTE: BEGINNING CASH BALANCE FIGURES FOR FY 10-11 ARE ESTIMATES ONLY

REDEVELOPMENT AREA 4 FUND SUMMARY

	ACTUAL FY 08-09	ADJUSTED BUDGET FY 09-10	YEAR-END ESTIMATE FY 09-10	ADOPTED BUDGET FY 10-11
BEGINNING CASH BALANCE		253,465	253,465	364,489
REVENUES & OTHER SOURCES				
PROPERTY TAXES	388,703	392,128	424,727	424,727
TOTAL REVENUES & OTHER SOURCES	388,703	392,128	424,727	424,727
EXPENDITURES & OTHER USES				
OPERATING EXPENSES	29,502	109,795	31,370	42,473
TRANSFERS OUT	280,496	282,333	282,333	261,471
ADDITION TO RESERVES	0	0	0	120,783
TOTAL EXPENDITURES & OTHER USES	309,998	392,128	313,703	424,727
ENDING CASH BALANCE	253,465	253,465	364,489	485,272

NOTE: BEGINNING CASH BALANCE FIGURES FOR FY 10-11 ARE ESTIMATES ONLY

REDEVELOPMENT AREA 5 FUND SUMMARY

	ACTUAL FY 08-09	ADJUSTED BUDGET FY 09-10	YEAR-END ESTIMATE FY 09-10	ADOPTED BUDGET FY 10-11
BEGINNING CASH BALANCE		94,214	94,214	78,989
REVENUES & OTHER SOURCES				
PROPERTY TAXES	257,947	257,961	246,275	246,275
CONT FROM FUND BAL	0	4,039	0	0
TOTAL REVENUES & OTHER SOURCES	257,947	262,000	246,275	246,275
EXPENDITURES & OTHER USES				
OPERATING EXPENSES	182,601	262,000	261,500	24,627
TRANSFERS OUT	40,617	0	0	71,149
ADDITION TO RESERVES	0	0	0	150,499
TOTAL EXPENDITURES & OTHER USES	223,218	262,000	261,500	246,275
ENDING CASH BALANCE	94,214	90,175	78,989	229,488

NOTE: BEGINNING CASH BALANCE FIGURES FOR FY 10-11 ARE ESTIMATES ONLY

REDEVELOPMENT AREA 6 FUND SUMMARY

	ACTUAL FY 08-09	ADJUSTED BUDGET FY 09-10	YEAR-END ESTIMATE FY 09-10	ADOPTED BUDGET FY 10-11
BEGINNING CASH BALANCE		126,744	126,744	125,698
REVENUES & OTHER SOURCES				
PROPERTY TAXES	77,475	94,626	7,672	7,689
TOTAL REVENUES & OTHER SOURCES	77,475	94,626	7,672	7,689
EXPENDITURES & OTHER USES				
OPERATING EXPENSES	22,936	26,495	8,718	1,918
ADDITION TO RESERVES	0	68,131	0	5,771
TOTAL EXPENDITURES & OTHER USES	22,936	94,626	8,718	7,689
ENDING CASH BALANCE	126,744	194,875	125,698	131,469

NOTE: BEGINNING CASH BALANCE FIGURES FOR FY 10-11 ARE ESTIMATES ONLY

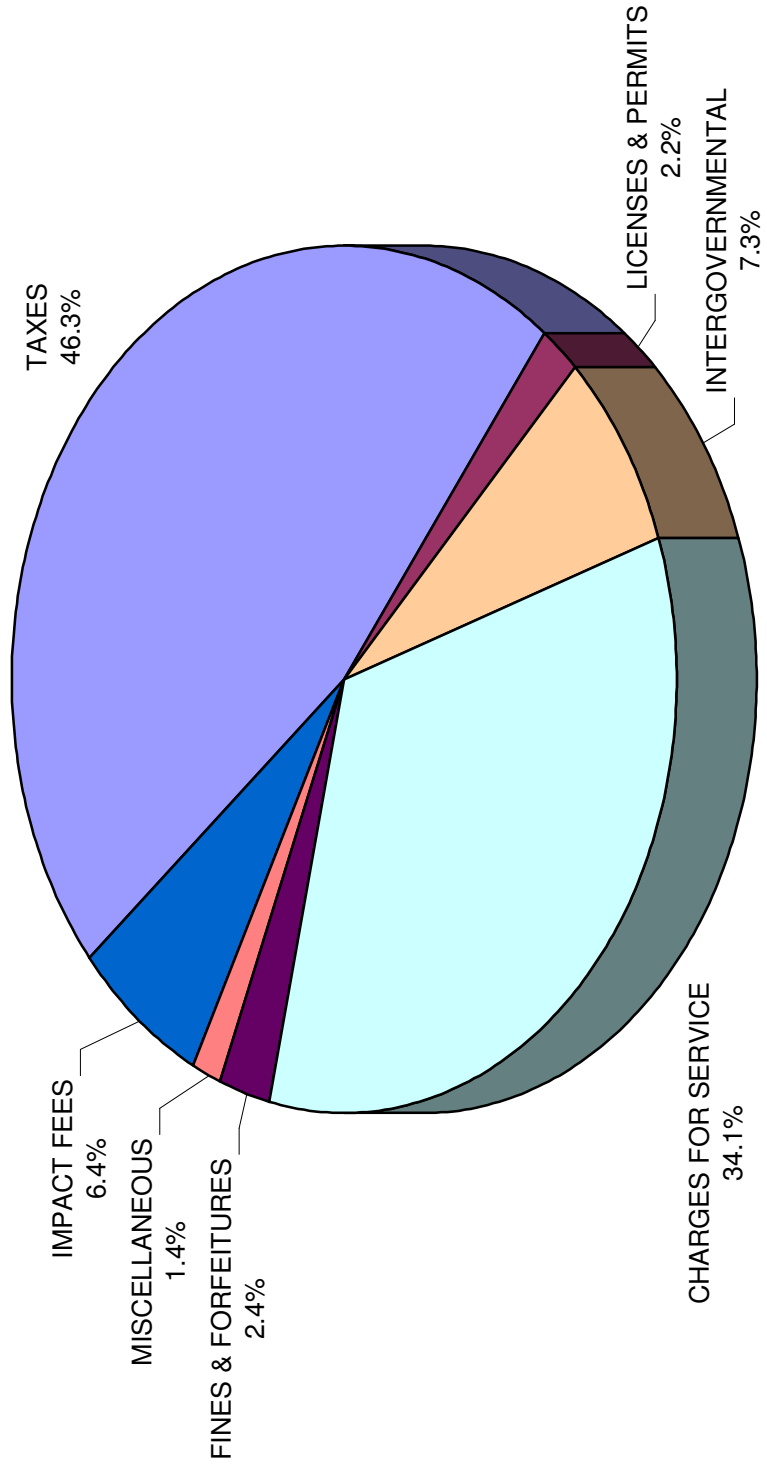
ECONOMIC DEVELOPMENT AREA 2 FUND SUMMARY

	ACTUAL FY 08-09	ADJUSTED BUDGET FY 09-10	YEAR-END ESTIMATE FY 09-10	ADOPTED BUDGET FY 10-11
BEGINNING CASH BALANCE		(427,651)	(427,651)	(394,895)
REVENUES & OTHER SOURCES				
PROPERTY TAXES	1,359,877	1,359,877	1,401,045	1,401,045
INTEREST EARNINGS	5,098	0	893	0
LOAN REPAYMENT	14,465	0	0	0
CONT FROM FUND BAL	0	9,305	0	0
TOTAL REVENUES & OTHER SOURCES	1,379,440	1,369,182	1,401,938	1,401,045
EXPENDITURES & OTHER USES				
OPERATING EXPENSES	1,240,123	1,167,565	1,167,565	1,080,815
TRANSFERS OUT	146,005	201,617	201,617	201,617
ADDITION TO RESERVES	0	0	0	118,613
TOTAL EXPENDITURES & OTHER USES	1,386,128	1,369,182	1,369,182	1,401,045
ENDING CASH BALANCE	(427,651)	(436,956)	(394,895)	(276,282)

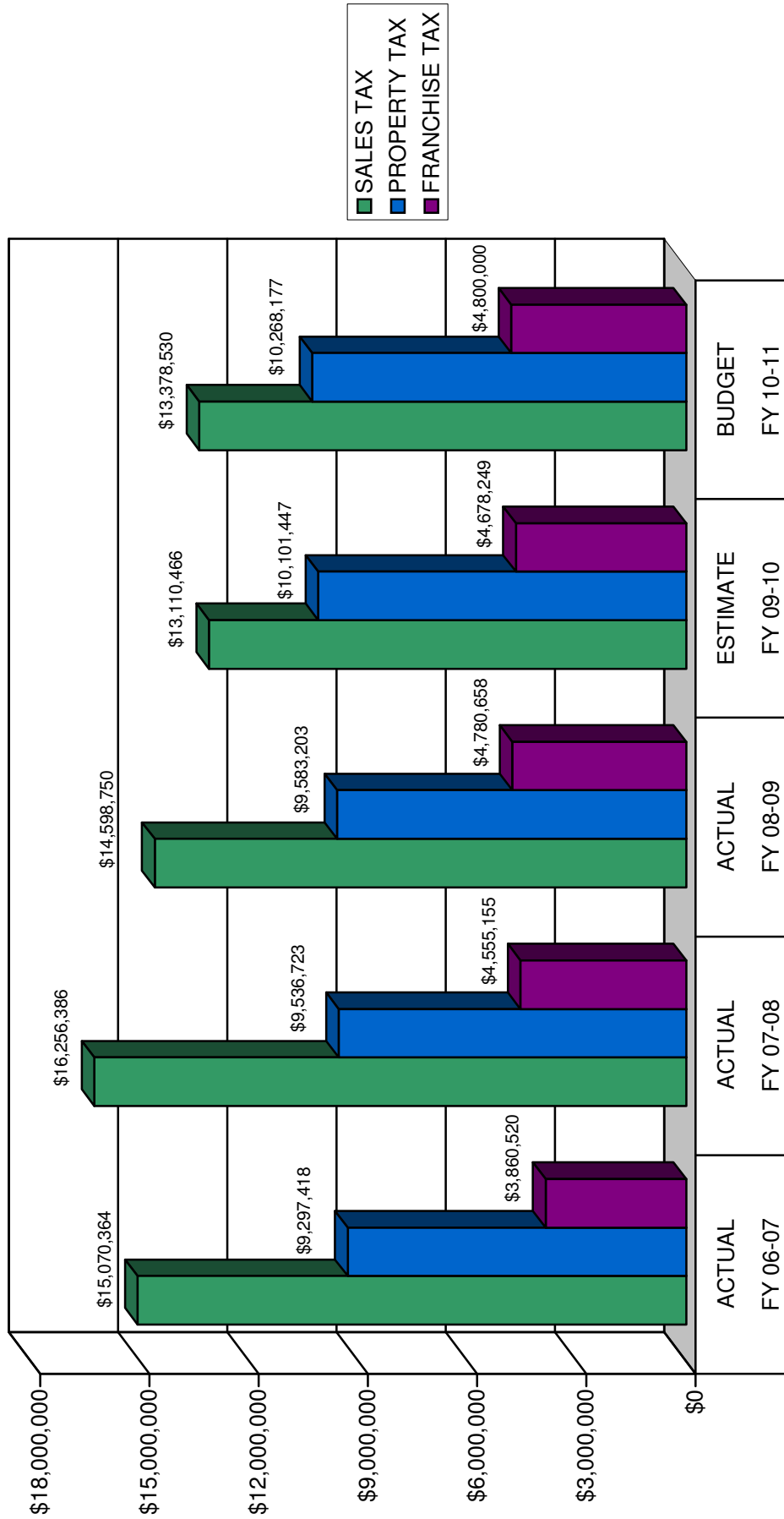
NOTE: BEGINNING CASH BALANCE FIGURES FOR FY 10-11 ARE ESTIMATES ONLY

**CITY OF WEST JORDAN
TOTAL REVENUES
FY 2010-2011**

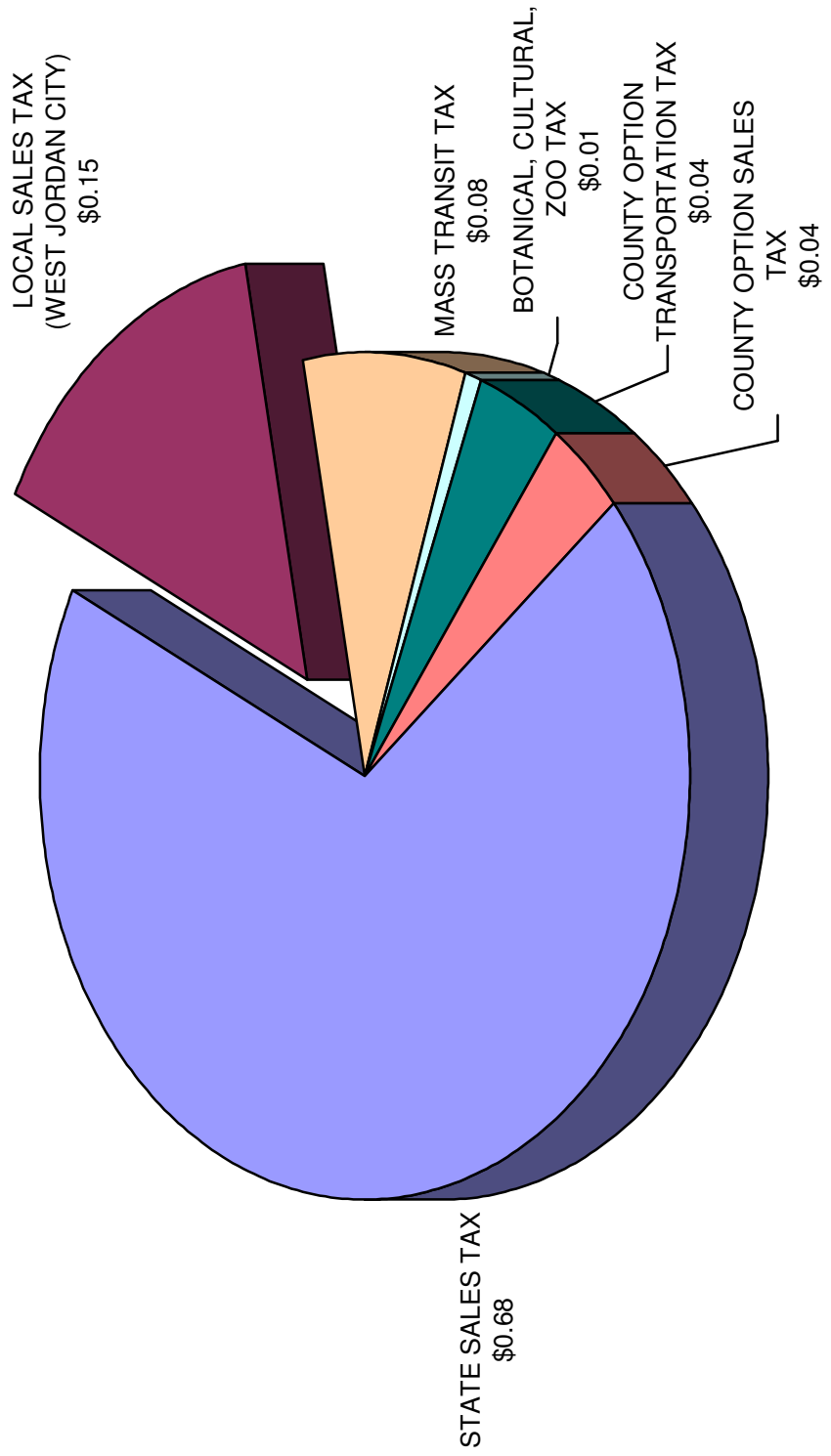
\$73,921,917



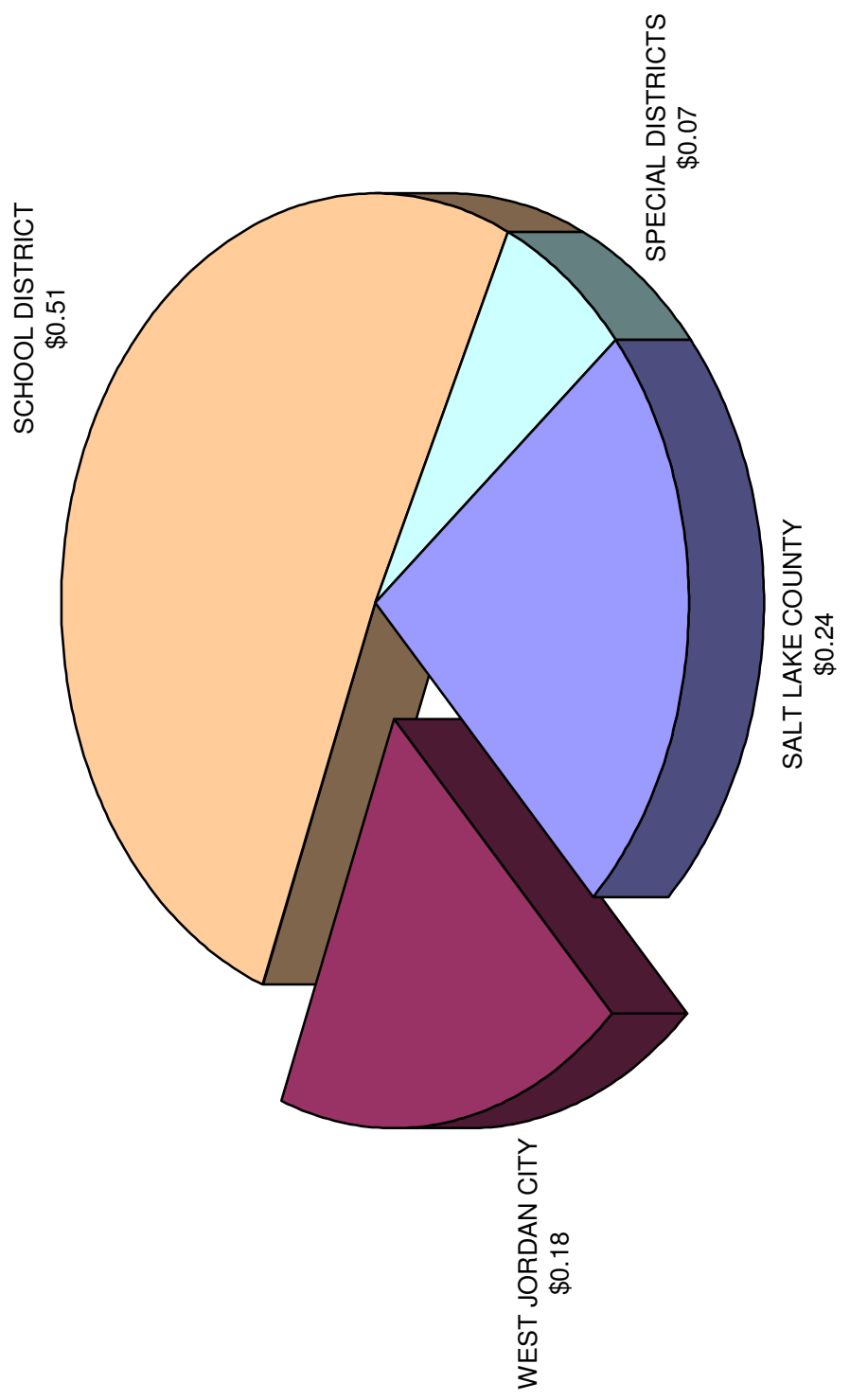
**CITY OF WEST JORDAN
SALES TAX, PROPERTY TAX, AND FRANCHISE TAX REVENUE**



**SALES TAX ALLOCATION
(WHERE YOUR TAX DOLLAR GOES)**

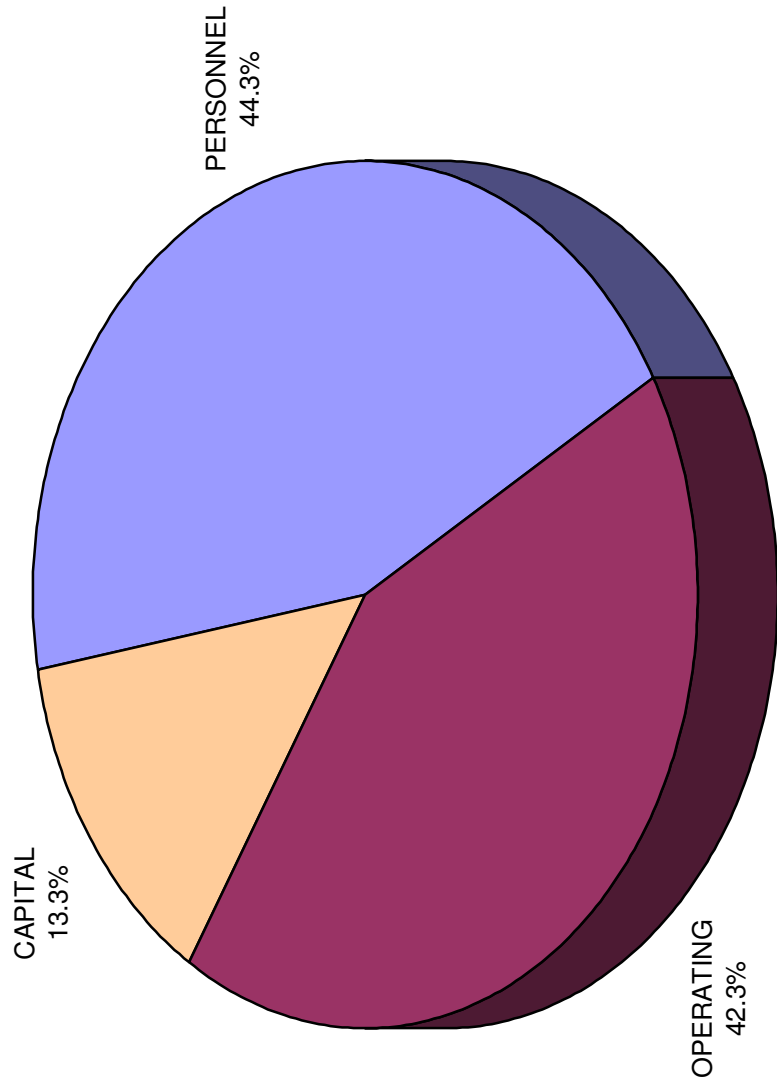


**PROPERTY TAX ALLOCATION
(WHERE YOUR TAX DOLLAR GOES)**



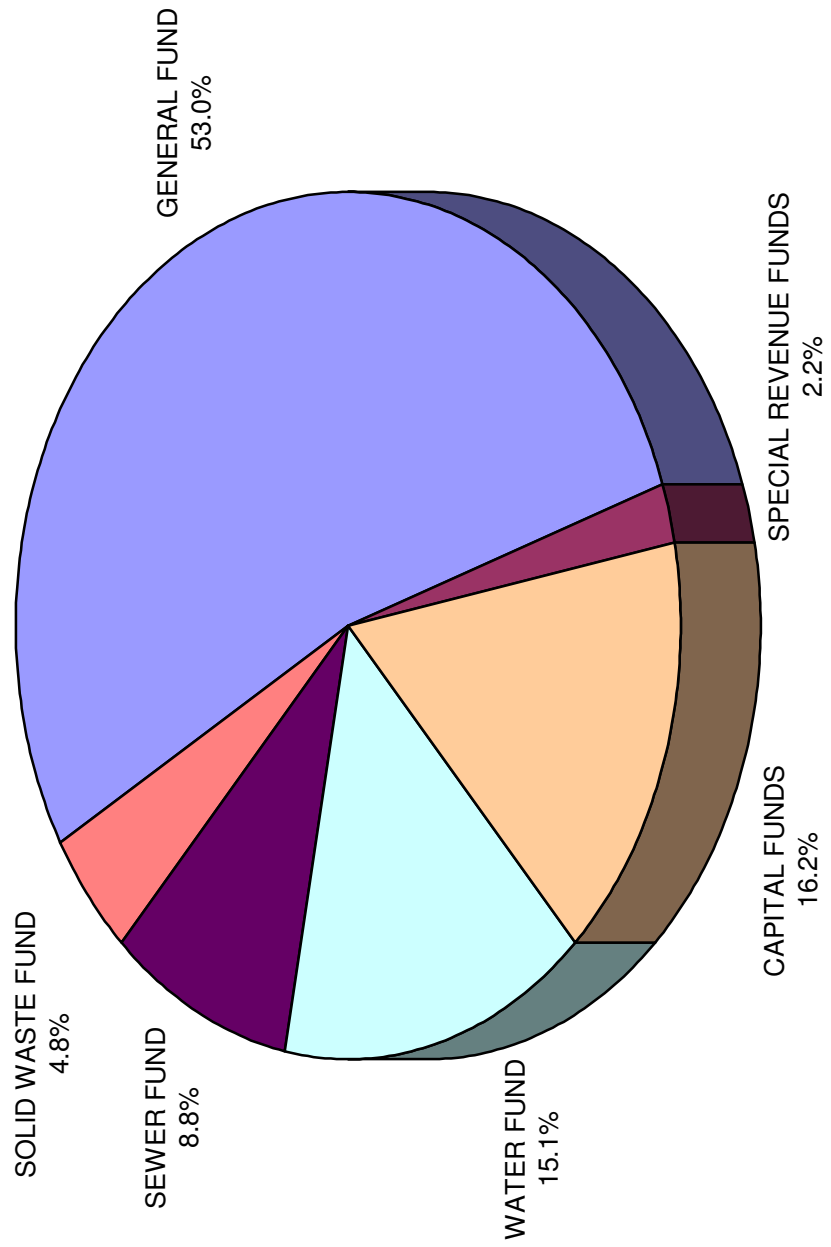
**CITY OF WEST JORDAN
TOTAL EXPENDITURES BY CATEGORY
FY 2010-2011**

\$78,093,796

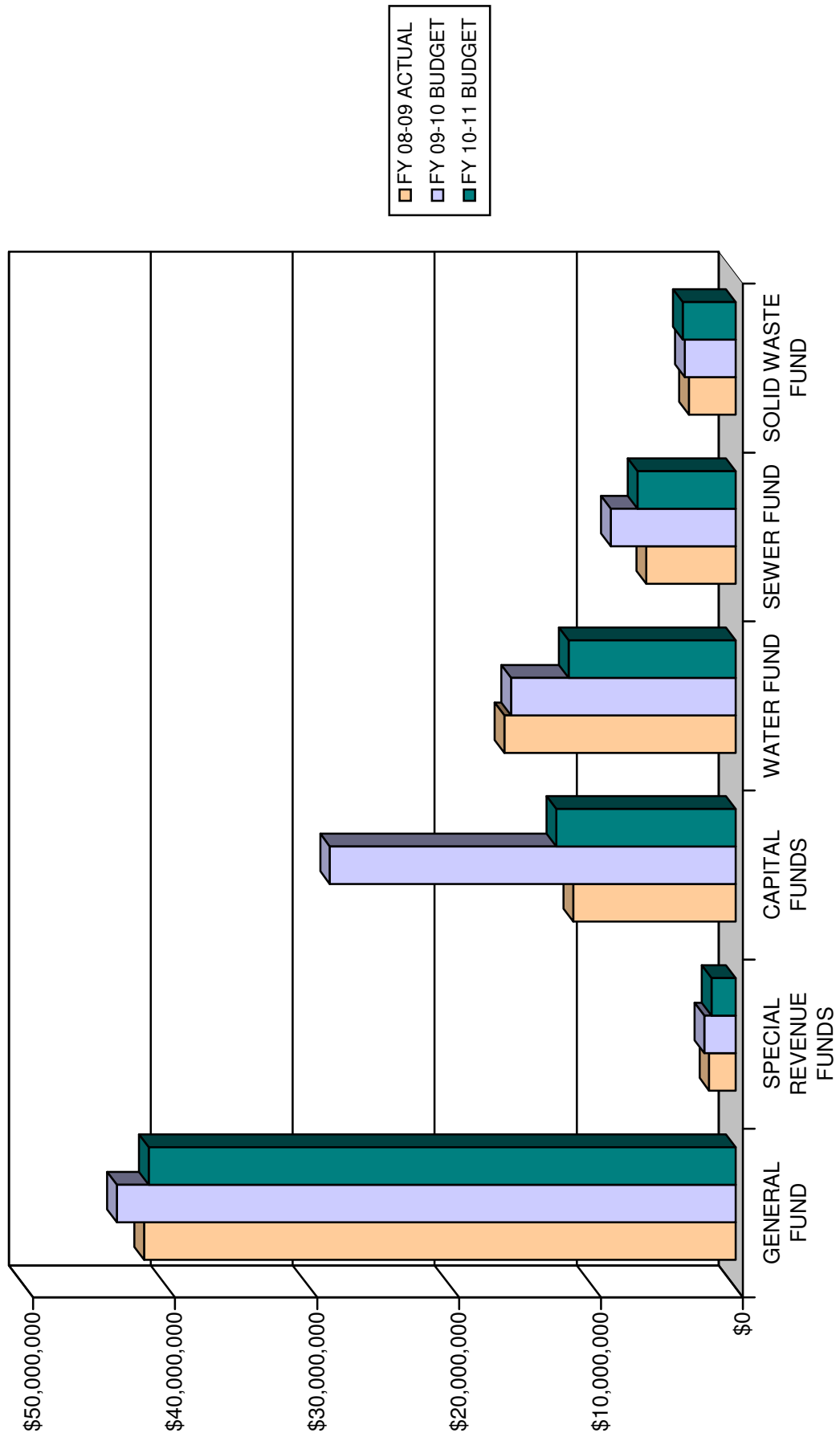


**CITY OF WEST JORDAN
TOTAL EXPENDITURES BY FUND
FY 2010-2011**

\$78,093,796



CITY OF WEST JORDAN EXPENDITURES BY FUND TYPE



Operational Impacts of Capital Projects

ROADS

No additional road miles have been added this year.

The other major projects are the surface improvements from the Pavement Management Plan. These types of improvements tend to replace higher cost maintenance for a period of years, so do not typically cause an increase in the budget initially.

PARKS

We have completed one new park this year, which increases the time and resource requirement for park maintenance.

We will be adding new improvements to a number of existing city-owned properties which may significantly increase the operational maintenance requirements. We are unlikely to be able to absorb that extra work with current resources. The Council will continue discussing alternative funding strategies, including the use of special assessment districts, parks maintenance fees, etc.

STORM

The issue of funding of the storm maintenance efforts is currently under way at the Council level. A new storm water fee has been approved, and will be implemented once we have finalized the standards of residential equivalency.

WATER

Adjustments to water rates to keep up with growth and regulatory pressures are currently under consideration. The budget will be adjusted after final income is known.

SEWER

The majority of our sewer capital efforts are in the expansion of the regional treatment plant. Although the new facilities will not affect our maintenance budget, since the plant is run by an interlocal agency of five entities, the City's ownership share, and thus our share of the cost for the plant, will increase and will need to be reflected in subsequent budgets.

CITY OF WEST JORDAN
DEBT SUMMARY

Borrowing Activity During Fiscal Year 2009-2010

The City did not enter into any long-term obligation contracts during fiscal year 2009-2010.

Long-Term Debt Overview

The City is subject to a statutory limitation, by the state of Utah, of general obligation debt of four percent of the estimated market value of taxable property. The City's general obligation debt as of June 30, 2010 is \$9,145,000. The estimated legal debt margin on general obligation debt for fiscal year 2009-2010 is calculated as follows:

Estimated Market Value of Taxable Property	7,676,678,693
Debt limit (4% of market value)	307,067,148
Debt applicable to limit	<u>9,145,000</u>
Legal Debt Margin	297,922,148

The citizens of the City pay property taxes to Jordan School District and Salt Lake County and are partially responsible for the governmental activities debt of those entities. The governmental activities debt outstanding for the three entities and the percentages applicable to West Jordan as of June 30, 2009 are shown in the following schedule:

<u>Governmental Unit</u>	<u>Governmental Activities Debt Outstanding</u>	<u>Estimated Percentage Applicable to West Jordan</u>	<u>Estimated Amount Applicable to West Jordan</u>
Direct:			
City of West Jordan	34,605,268	100.00%	34,605,268
Overlapping:			
Jordan School District	293,015,000	15.51%	45,446,627
Salt Lake County	<u>247,650,000</u>	6.33%	<u>15,676,245</u>
Total	575,270,268		95,728,140

While the City administration and council have general goals and objectives relating to debt, such as maintaining a minimum bond rating, a formal debt policy has not been created.

The City has several long-term obligations that are secured by specific revenue sources. The details of these long-term obligations are summarized in the schedule on the following page.

CITY OF WEST JORDAN
SUMMARY OF LONG-TERM DEBT
FISCAL YEAR 2010-2011

OBLIGATION	ESTIMATED BALANCE JUNE 30, 2010	BUDGETED PRINCIPAL PAYMENTS FY 10-11	BUDGETED INTEREST PAYMENTS FY 10-11	ESTIMATED BALANCE JUNE 30, 2011	DESCRIPTION
1998 LEASE REVENUE BONDS	1,720,000	375,000	71,450	1,345,000	DUE IN ANNUAL PRINCIPAL INSTALLMENTS OF \$250,000 TO \$955,000 THROUGH DECEMBER 2012; INTEREST AT 3.8 PERCENT TO 4.7 PERCENT; SECURED BY CITY HALL AND TO BE REPAID BY THE MUNICIPAL BUILDING AUTHORITY.
2001A LEASE REVENUE BONDS	2,480,000	150,000	109,770	2,330,000	DUE IN ANNUAL PRINCIPAL INSTALLMENTS OF \$105,000 TO \$795,000 THROUGH JUNE 2016; INTEREST AT 3.4 PERCENT TO 4.7 PERCENT; SECURED BY A FIRE STATION AND RELATED FIXTURES, FURNITURE, AND EQUIPMENT AND TO BE REPAID BY THE MUNICIPAL BUILDING AUTHORITY.
2001 EXCISE TAX ROAD BONDS	540,000	540,000	25,650	0	DUE IN ANNUAL PRINCIPAL INSTALLMENTS OF \$420,000 TO \$540,000 THROUGH JUNE 2011; INTEREST AT 3.25 PERCENT TO 4.75 PERCENT; TO BE REPAID BY CLASS C ROAD TAXES PASSED THROUGH THE STATE OF UTAH TO THE CITY.
2001 SALES TAX REVENUE BONDS	3,360,000	1,635,000	184,800	1,725,000	DUE IN ANNUAL PRINCIPAL INSTALLMENTS OF \$1,235,000 TO \$1,725,000 THROUGH MARCH 2012; INTEREST AT 3 PERCENT TO 5.5 PERCENT; TO BE REPAID BY SALES TAX REVENUE.
HUD CONTRACT PAYABLE	1,325,000	110,000	98,865	1,215,000	DUE IN ANNUAL PRINCIPAL INSTALLMENTS OF \$65,000 TO \$155,000 THROUGH AUGUST 2019; INTEREST AT 7.5 PERCENT TO 7.9 PERCENT; TO BE REPAID BY COMMUNITY DEVELOPMENT BLOCK GRANT REVENUE.
2004 GENERAL OBLIGATION BONDS	1,750,000	410,000	71,775	1,340,000	DUE IN ANNUAL PRINCIPAL INSTALLMENTS OF \$355,000 TO \$460,000 THROUGH APRIL 2014; INTEREST AT 3 PERCENT TO 5.25 PERCENT; TO BE REPAID BY PROPERTY TAX ASSESSMENTS.
2005 TAX INCREMENT REVENUE BONDS	5,520,000	790,000	289,315	4,730,000	DUE IN ANNUAL PRINCIPAL INSTALLMENTS OF \$530,000 TO \$865,000 THROUGH JUNE 2018; INTEREST AT 4.79 PERCENT TO 5.38 PERCENT; TO BE REPAID BY TAXES LEVIED ON PROPERTY IN ECONOMIC DEVELOPMENT AREA NUMBER 2.
2006 GENERAL OBLIGATION BONDS	7,395,000	50,000	289,476	7,345,000	DUE IN ANNUAL PRINCIPAL INSTALLMENTS OF \$45,000 TO \$785,000 THROUGH APRIL 2025; INTEREST AT 3.55 PERCENT TO 4 PERCENT; TO BE REPAID BY PROPERTY TAX ASSESSMENTS.
2008 TAX INCREMENT REVENUE BONDS	4,497,000	0	200,117	4,497,000	INTEREST-ONLY PAYMENTS DUE THROUGH JUNE 2017. FOLLOWED BY ANNUAL PRINCIPAL INSTALLMENTS OF \$135,000 TO \$960,000 THROUGH JUNE 2023; INTEREST AT 4.45 PERCENT; TO BE REPAID BY TAXES LEVIED ON PROPERTY IN ECONOMIC DEVELOPMENT AREA NUMBER 2.
2008 WATER REVENUE BONDS	1,040,000	530,000	42,640	510,000	DUE IN ANNUAL PRINCIPAL INSTALLMENTS OF \$180,000 TO \$1,425,000 THROUGH JUNE 2013; INTEREST AT 4.1 PERCENT; TO BE REPAID BY WATER FEES.
TOTAL	29,627,000	4,590,000	1,383,858	25,037,000	

