

CERTIFICATION OF BUDGET
CITY

ROY CITY CORPORATION

ADOPTED BUDGET

Fiscal Year Ended June 30, 2015

Form: MB-BUD-1-2012

PART 1 - CERTIFICATION

ADOPTION OF BUDGET INFORMATION:

In compliance with Sections 10-6-111, 10-6-113, 10-6-118, 59-2-919 and 59-2-923, *Utah Code*, as amended which states in effect:

"On or before the first regularly scheduled meeting of the governing body in May, the budget officer shall prepare for the ensuing fiscal period, on forms provided by the state auditor, and file with the governing body, a tentative budget for each fund for which a budget is required.

The council shall review, consider and tentatively adopt the tentative budget and shall establish the time and place of the public hearing to receive public comment on the budget. Before June 22, or in the case of a property tax increase before August 17, the governing body shall by resolution or ordinance adopt a budget for the ensuing fiscal period for each fund for which a budget is required. A copy of the final budget for each fund shall be filed with the State Auditor within 30 day after adoption."

I, the undersigned certify that the attached budget document is a true and correct copy of the budget for the above ended fiscal year as approved and adopted by resolution or ordinance.

A public hearing, which met the requirements of the *Utah Code* section (indicate below) was held for all budgetary funds.

- 10-6-113-118 (no increase in tax rate – final budget adopted by June 22);
- 59-2-919-923, 10-6-118 (increase in tax rate – final budget adopted by August 17)

Date of resolution or ordinance: 06/03/2014
Public hearing date: 06/03/2014

Cathy A. Spencer

July 2, 2014

Budget Officer or Agency Director

Date

Phone Number: 801-774-1042

Email Address: cspencer@royutah.org

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Utah State Budget Report

ROY CITY CORPORATION

For the Budget Year July 1, 2014 through June 30, 2015

GENERAL FUND REVENUE

<u>Account Number</u>	<u>Description</u>	<u>Prior Year Actual 6/30/13</u>	<u>Current Year Estimate 6/30/14</u>	<u>Ensuing Year Approved Budget Appropriation 6/30/15</u>
	TAXES			
3110	General property tax - current	2,449,077	2,513,000	2,550,000
3120	Prior years' tax - delinquent	61,577	60,000	60,000
3130	General sales and use taxes	4,297,243	4,410,476	4,540,000
3135	Telecom gross receipts tax	505,569	480,000	480,000
3140	Franchise taxes	2,128,249	2,138,560	2,226,460
3150	Paramedic contract	319,996	335,000	350,000
3170	Fees in lieu of property taxes	317,467	320,000	320,000
	LICENSES AND PERMITS			
3210	Business licenses and permits	65,822	165,000	166,000
3221	Building, structures and equipment	112,472	93,200	78,200
3225	Animal licenses	56,266	50,000	51,000
	INTERGOVERNMENTAL			
3311	Federal grants - general government	-	-	-
3312	Federal grants - public safety	6,686	57,938	87,300
3340	State grants	25,346	95,141	25,033
3356	Class C Road Fund allotment	1,095,149	1,050,000	1,050,000
3358	State Liquor Fund allotment	35,927	43,300	43,000
3370	Grants - local sources	105,381	326,687	225,187
	CHARGES FOR SERVICES			
3411	Court costs, fees and charges	2,858	3,500	3,000
3413	Zoning and subdivision fees	2,800	2,000	2,000
3414	Plan check fees	40,351	25,000	20,000
3419	Other	5,612	4,500	5,500
3420	Public safety	51,516	52,000	53,500
3430	Streets and public improvements	42,506	7,000	5,000
3456	Health - other	1,351,518	1,316,700	1,375,000
3470	Parks and public property	5,653	8,000	5,000
3472	Swimming pool fees	416,771	409,000	405,000
3474	Parks and recreation concessions	92,817	90,000	90,000
3478	Parks and public property - other	519,444	445,000	456,775

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For the Budget Year July 1, 2014 through June 30, 2015

GENERAL FUND REVENUE

<u>Account Number</u>	<u>Description</u>	<u>Prior Year Actual 6/30/13</u>	<u>Current Year Estimate 6/30/14</u>	<u>Ensuing Year Approved Budget Appropriation 6/30/15</u>
3481	Sale of cemetery lots	10,200	12,000	8,000
3483	Grave digging charges	19,750	20,000	20,000
	FINES AND FORFEITURES			
3510	Fines	730,772	741,000	713,000
	MISCELLANEOUS REVENUE			
3610	Interest earnings	79,598	70,000	68,000
3620	Rents and concessions	31,658	33,500	35,500
3640	Sale of fixed assets - including losses	-	54,000	10,000
3641	Investment earnings	19,820	-	-
3650	Sale of materials and supplies	-	-	-
3670	Sale of bonds	-	-	-
3680	Other financing sources - capital lease	-	-	-
3685	Other financing sources - refund bond	-	-	-
3690	Sundry revenue	139,881	282,450	177,000
	CONTRIBUTIONS AND TRANSFERS			
3815	Transfer from utility enterprise fund	710,437	-	728,414
3840	Contr from other government units	1,222,729	-	-
3870	Contributions - private sources	200,000	205,500	-
3880	Beg Class C Road Fund balance appr	-	75,000	431,860
3890	Beg general fund balance approp	-	144,582	116,312
	TOTAL REVENUE & OTHER SOURCES	<u>17,278,917</u>	<u>16,139,034</u>	<u>16,981,041</u>

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For the Budget Year July 1, 2014 through June 30, 2015

GENERAL FUND EXPENDITURES

Account Number	Description	Prior Year Actual 6/30/13	Current Year Estimate 6/30/14	Ensuing Year Approved Budget Appropriation 6/30/15
GENERAL GOVERNMENT				
4110	Legislative	1,160,751	424,016	452,783
4121	Justice Court	330,357	347,619	348,009
4134	Insurance	263,095	253,855	216,107
4136	Data processing	244,512	296,315	297,167
4141	Finance	562,752	399,292	1,006,872
4145	Attorney	248,940	226,871	286,409
4161	Buildings	783,571	712,362	825,001
PUBLIC SAFETY				
4210	Police and animal services	4,233,240	4,931,580	4,269,404
4220	Fire and rescue	3,095,858	3,583,319	3,416,019
HIGHWAYS & PUBLIC IMPROVEMENTS				
4410	Highways and streets	770,571	476,908	591,109
4415	Class C Roads	1,071,541	1,142,000	1,494,860
4440	Shop and garage	223,410	222,234	232,518
4450	Engineering	351,989	166,730	373,578
PARK, RECREATION, & PUBLIC PROPERTY				
4560	Recreation and culture	2,204,956	2,274,658	2,442,077
COMMUNITY & ECONOMIC DEVELOPMENT				
4620	Community & economic develop	342,053	341,654	352,094
DEBT SERVICE				
4710	Principal and interest	275,116	119,596	120,009
TRANSFERS AND OTHER USES				
4811	Transfer to capital projects fund	647,050	220,025	257,025
4870	Appr increase in restricted fund bal	-	-	-
4880	Appr increase in fund balance	469,155	-	-
TOTAL EXPENDITURES & OTHER USES		<u>17,278,917</u>	<u>16,139,034</u>	<u>16,981,041</u>

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For the Budget Year July 1, 2014 through June 30, 2015

CAPITAL PROJECTS FUND

<u>Account Number</u>	<u>Description</u>	<u>Prior Year Actual 6/30/13</u>	<u>Current Year Estimate 6/30/14</u>	<u>Ensuing Year Approved Budget Appropriation 6/30/15</u>
	TRANSFERS AND OTHER USES			
3910	Transfer from general fund	647,050	220,025	257,025
3890	Beginning fund balance approp	341,422	816,816	878,221
	TOTAL AVAILABLE FOR APPROPRIATION	<u>988,472</u>	<u>1,036,841</u>	<u>1,135,246</u>
	EXPENDITURES			
4003	L/T capital improvement plan	-	-	-
4010	Public safety facilities and equipment	135,000	-	160,000
4020	Parks and recreational facilities	36,656	158,620	-
4025	Aquatic center improvements	-	-	-
4085	Debt service	-	-	-
4090	Transfer to other projects	-	-	-
	TOTAL EXPENDITURES	<u>171,656</u>	<u>158,620</u>	<u>160,000</u>
	Ending Fund Balance	<u>816,816</u>	<u>878,221</u>	<u>975,246</u>

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ROY CITY CORPORATION

For the Budget Year July 1, 2014 through June 30, 2015

WATER AND SEWER UTILITY ENTERPRISE FUND

Description	Prior Year Actual 6/30/13	Current Year Estimate 6/30/14	Ensuing Year Approved Budget Appropriation 6/30/15
OPERATING REVENUE			
1.1 Charges for services	5,399,500	5,725,300	6,165,000
1.2 Federal and state grants	-	-	-
1.3 Interest earned	57	-	-
1.4 Other	187,416	174,500	188,000
TOTAL OPERATING REVENUE	<u>5,586,973</u>	<u>5,899,800</u>	<u>6,353,000</u>
OPERATING EXPENSES			
2.1 Personnel services	654,487	682,897	700,068
2.2 Contractual services	2,262,277	2,646,058	3,126,202
2.3 Materials and supplies	561,841	584,313	653,808
2.4 Depreciation	730,643	734,696	753,500
2.5 Other	298,705	311,668	355,050
TOTAL OPERATING EXPENSES	<u>4,507,953</u>	<u>4,959,632</u>	<u>5,588,628</u>
OPERATING INCOME	1,079,020	940,168	764,372
NON-OPERATING REVENUE (EXPENSE)			
3.1 Connection fees	6,048	6,000	6,000
3.2 Impact fees	36,125	27,500	7,800
3.3 Interest expense	(265,670)	(258,055)	(246,240)
3.4 Gain (loss) on disposal of assets	-	-	-
3.5 Capital contrib from outside sources	320,448	-	-
3.6 Transfer from solid waste utility	10,256	-	7,642
3.7 Beginning retained earning approp	-	-	20,952
3.8 Operating transfers to general fund	(553,515)	(545,338)	(560,526)
3.9 Approp increase in retained earnings	-	(170,275)	-
NET INCOME (LOSS)	<u><u>632,712</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

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WATER AND SEWER UTILITY ENTERPRISE FUND

Description	Prior Year Actual 6/30/13	Current Year Estimate 6/30/14	Ensuing Year Approved Budget Appropriation 6/30/15
CASH OPERATING NEEDS			
4.1 Net income	632,712	170,275	(20,952)
4.2 Plus: Depreciation	730,643	734,696	753,500
4.3 Less: Capital outlay	(86,244)	(651,900)	(517,214)
4.4 Less: Debt principal payments	(300,000)	(315,000)	(325,000)
	<u>977,110</u>	<u>(61,929)</u>	<u>(109,666)</u>
SOURCE OF CASH			
5.1 Sale of investments and assets	-	-	-
5.2 Issuance of bonds or other debt	-	-	-
5.3 Loans from other funds	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL CASH PROVIDED (USED)	<u>977,110</u>	<u>(61,929)</u>	<u>(109,666)</u>

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For the Budget Year July 1, 2014 through June 30, 2015

STORM WATER UTILITY ENTERPRISE FUND

Description	Prior Year Actual 6/30/13	Current Year Estimate 6/30/14	Ensuing Year Approved Budget Appropriation 6/30/15
OPERATING REVENUE			
1.1 Charges for services	366,992	368,000	828,000
1.2 Federal, state and local grants	100,000	-	-
1.3 Other	-	-	-
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TOTAL OPERATING REVENUE	466,992	368,000	828,000
OPERATING EXPENSES			
2.1 Personnel services	139,186	122,259	115,325
2.2 Contractual services	2,962	26,800	26,850
2.3 Materials and supplies	100,940	106,500	158,600
2.4 Depreciation	65,805	68,552	113,000
2.5 Other	22,883	24,080	54,880
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TOTAL OPERATING EXPENSES	331,776	348,191	468,655
OPERATING INCOME	135,216	19,809	359,345
NON-OPERATING REVENUE (EXPENSE)			
3.1 Gain (loss) on disposal of assets	-	-	-
3.2 Capital contrib from outside sources	174,258	-	-
3.3 Beginning retained earning appropri	-	37,361	-
3.4 Operating transfer to general fund	(54,071)	(57,170)	(59,962)
3.5 Appropr increase in retained earnings	-	-	(299,383)
	<hr/>	<hr/>	<hr/>
NET INCOME (LOSS)	255,403	-	-

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For the Budget Year July 1, 2014 through June 30, 2015

STORM WATER UTILITY ENTERPRISE FUND

Description	Prior Year Actual 6/30/13	Current Year Estimate 6/30/14	Ensuing Year Approved Budget Appropriation 6/30/15
CASH OPERATING NEEDS			
4.1 Net income	255,403	(37,361)	299,383
4.2 Plus: Depreciation	65,805	68,552	113,000
4.3 Less: Capital outlay	(205,773)	(15,100)	(378,000)
	<u>115,435</u>	<u>16,091</u>	<u>34,383</u>
SOURCE OF CASH			
5.1 Sale of investments and assets	-	-	-
5.2 Issuance of bonds or other debt	-	-	-
5.3 Loans from other funds	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL CASH PROVIDED (USED)	<u>115,435</u>	<u>16,091</u>	<u>34,383</u>

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For the Budget Year July 1, 2014 through June 30, 2015

SOLID WASTE UTILITY ENTERPRISE FUND

Description	Prior Year Actual 6/30/13	Current Year Estimate 6/30/14	Ensuing Year Approved Budget Appropriation 6/30/15
OPERATING REVENUE			
1.1 Charges for services	1,976,267	2,083,000	2,108,000
1.2 Other	942	2,500	1,500
TOTAL OPERATING REVENUE	1,977,209	2,085,500	2,109,500
OPERATING EXPENSES			
2.1 Personnel services	10,051	22,315	22,295
2.2 Contractual services	1,278,535	1,342,308	1,453,294
2.3 Materials and supplies	27,935	39,500	41,100
2.4 Depreciation	53,931	84,950	48,000
2.5 Other	124,941	135,230	136,730
TOTAL OPERATING EXPENSES	1,495,392	1,624,303	1,701,419
OPERATING INCOME	481,817	461,197	408,081
NON-OPERATING REVENUE (EXPENSE)			
3.1 Gain (loss) on disposal of assets	-	-	-
3.2 Beginning retained earning appropri	-	-	-
3.3 Operating transfer to general fund	(102,851)	(111,287)	(107,926)
3.4 Operating transfer to water utility	(10,256)	(7,817)	(7,642)
3.5 Appropr increase in retained earnings	-	(342,093)	(292,513)
NET INCOME (LOSS)	368,710	-	-

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For the Budget Year July 1, 2014 through June 30, 2015

SOLID WASTE UTILITY ENTERPRISE FUND

Description	Prior Year Actual 6/30/13	Current Year Estimate 6/30/14	Ensuing Year Approved Budget Appropriation 6/30/15
CASH OPERATING NEEDS			
4.1 Net income	368,710	342,093	292,513
4.2 Plus: Depreciation	53,931	84,950	48,000
4.3 Less: Capital outlay	(42,626)	(192,000)	-
	<u>380,014</u>	<u>235,043</u>	<u>340,513</u>
SOURCE OF CASH			
5.1 Sale of investments and assets	-	-	-
5.2 Issuance of bonds or other debt	-	-	-
5.3 Loans from other funds	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL CASH PROVIDED (USED)	<u>380,014</u>	<u>235,043</u>	<u>340,513</u>

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ROY CITY CORPORATION

For the Budget Year July 1, 2014 through June 30, 2015

INTERNAL SERVICE FUND - INFORMATION TECHNOLOGY

Description	Prior Year Actual 6/30/13	Current Year Estimate 6/30/14	Ensuing Year Approved Budget Appropriation 6/30/15
OPERATING REVENUE			
1.1 Charges for services	305,641	370,395	371,458
1.2 Other	-	-	-
	<u>305,641</u>	<u>370,395</u>	<u>371,458</u>
TOTAL OPERATING REVENUE			
	<u>305,641</u>	<u>370,395</u>	<u>371,458</u>
OPERATING EXPENSES			
2.1 Personnel services	153,128	158,458	160,363
2.2 Contractual services	62,662	75,284	73,198
2.3 Materials and supplies	59,705	97,500	55,850
2.4 Depreciation	75,736	72,853	70,400
2.5 Other	-	-	-
	<u>351,230</u>	<u>404,095</u>	<u>359,811</u>
TOTAL OPERATING EXPENSES			
	<u>351,230</u>	<u>404,095</u>	<u>359,811</u>
OPERATING INCOME			
	(45,589)	(33,700)	11,647
NON-OPERATING REVENUE (EXPENSE)			
3.1 Gain (loss) on disposal of assets	(1,309)	-	-
3.2 Beginning retained earnings appropri	-	33,700	-
3.3 Appropri increase in retained earnings	-	-	(11,647)
	<u>-</u>	<u>-</u>	<u>(11,647)</u>
NET INCOME (LOSS)			
	<u>(46,898)</u>	<u>-</u>	<u>-</u>

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For the Budget Year July 1, 2014 through June 30, 2015

INTERNAL SERVICE FUND - INFORMATION TECHNOLOGY

<u>Description</u>	<u>Prior Year Actual 6/30/13</u>	<u>Current Year Estimate 6/30/14</u>	<u>Ensuing Year Approved Budget Appropriation 6/30/15</u>
CASH OPERATING NEEDS			
4.1 Net income	(46,898)	(33,700)	11,647
4.2 Plus: Depreciation	75,736	72,853	70,400
4.3 Less: Capital outlay	(86,534)	(35,300)	(82,047)
	<u>(57,696)</u>	<u>3,853</u>	<u>-</u>
SOURCE OF CASH			
5.1 Sale of investments and assets	-	-	-
5.2 Issuance of bonds or other debt	-	-	-
5.3 Loans from other funds	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL CASH PROVIDED (USED)	<u>(57,696)</u>	<u>3,853</u>	<u>-</u>

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For the Budget Year July 1, 2014 through June 30, 2015

INTERNAL SERVICE FUND - RISK MANAGEMENT

Description	Prior Year Actual 6/30/13	Current Year Estimate 6/30/14	Ensuing Year Approved Budget Appropriation 6/30/15
OPERATING REVENUE			
1.1 Charges for services	375,850	362,650	308,725
1.2 Claims reimbursement	73,034	-	-
1.3 Other	-	-	-
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TOTAL OPERATING REVENUE	448,884	362,650	308,725
OPERATING EXPENSES			
2.1 Contractual services	180,049	203,800	169,500
2.2 Materials and supplies	13,142	17,850	17,850
2.3 Reserve for claims	174,312	141,000	121,375
	<hr/>	<hr/>	<hr/>
TOTAL OPERATING EXPENSES	367,504	362,650	308,725
OPERATING INCOME	81,380	-	-
NON-OPERATING REVENUE (EXPENSE)			
3.1 Beginning retained earnings appropri	-	-	-
3.2 Appropri increase in retained earnings	-	-	-
	<hr/>	<hr/>	<hr/>
NET INCOME (LOSS)	81,380	-	-
CASH OPERATING NEEDS			
4.1 Net income	81,380	-	-
	<hr/>	<hr/>	<hr/>
SOURCE OF CASH	81,380	-	-
SOURCE OF CASH			
5.1 Loans from other funds	-	-	-
	<hr/>	<hr/>	<hr/>
TOTAL CASH PROVIDED (USED)	81,380	-	-
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For the Budget Year July 1, 2014 through June 30, 2015

SPECIAL REVENUE FUND - STORM SEWER DEVELOPMENT

Description	Prior Year Actual 6/30/13	Current Year Estimate 6/30/14	Ensuing Year Approved Budget Appropriation 6/30/15
REVENUE			
1.1 Impact fees	71,972	50,000	30,000
1.2 Interest earned	686	1,000	750
1.3 Other	-	-	-
OTHER SOURCES			
2.1 Beginning retained earnings appropri	<u>61,737</u>	<u>91,000</u>	<u>109,250</u>
TOTAL REVENUE & OTHER SOURCES	<u><u>134,395</u></u>	<u><u>142,000</u></u>	<u><u>140,000</u></u>
EXPENDITURES			
3.1 Maintenance	-	-	-
3.2 Capital outlay	134,395	142,000	140,000
OTHER USES			
4.1 Appropri increase in retained earnings	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES & OTHER USES	<u><u>134,395</u></u>	<u><u>142,000</u></u>	<u><u>140,000</u></u>

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For the Budget Year July 1, 2014 through June 30, 2015

SPECIAL REVENUE FUND - PARK DEVELOPMENT

Description	Prior Year Actual 6/30/13	Current Year Estimate 6/30/14	Ensuing Year Approved Budget Appropriation 6/30/15
REVENUE			
1.1 Impact fees	44,740	40,000	20,000
1.2 Interest earned	1,585	1,000	1,200
1.3 Other	-	-	-
OTHER SOURCES			
2.1 Beginning retained earnings appropri	-	105,000	59,800
TOTAL REVENUE & OTHER SOURCES	46,325	146,000	81,000
EXPENDITURES			
3.1 Maintenance	-	-	-
3.2 Contractual services	-	-	-
3.3 Capital outlay	1,461	146,000	81,000
OTHER USES			
4.1 Appropri increase in retained earnings	44,864	-	-
TOTAL EXPENDITURES & OTHER USES	46,325	146,000	81,000

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For the Budget Year July 1, 2014 through June 30, 2015

SPECIAL REVENUE FUND - CEMETERY PERPETUAL

Description	Prior Year Actual 6/30/13	Current Year Estimate 6/30/14	Ensuing Year Approved Budget Appropriation 6/30/15
REVENUE			
1.1 Sale of lots	2,550	5,000	5,000
1.2 Other	-	-	-
OTHER SOURCES			
2.1 Beginning retained earnings appropri	-	-	-
TOTAL REVENUE & OTHER SOURCES	2,550	5,000	5,000
EXPENDITURES			
3.1 Maintenance	-	-	-
3.2 Capital outlay	-	-	-
OTHER USES			
4.1 Appropri increase in retained earnings	2,550	5,000	5,000
TOTAL EXPENDITURES & OTHER USES	2,550	5,000	5,000