



FY 2017 Budget

ROY CITY CORPORATION

*Presented by: Cathy A. Spencer
Management Services Director*

ROY CITY BUDGET
Fiscal Year Ending June 30, 2017

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ROY CITY GOVERNMENT



Willard S. Cragun, *Mayor*
2014-2018

Council Members



Margie Becraft
2014-2018



Robert Dandoy
2016-2020



Bradley R. Hilton
2010-2018



David E. Tafoya
Mayor Pro-Tem
2000-2020



Karlene Yeoman
2014-2020

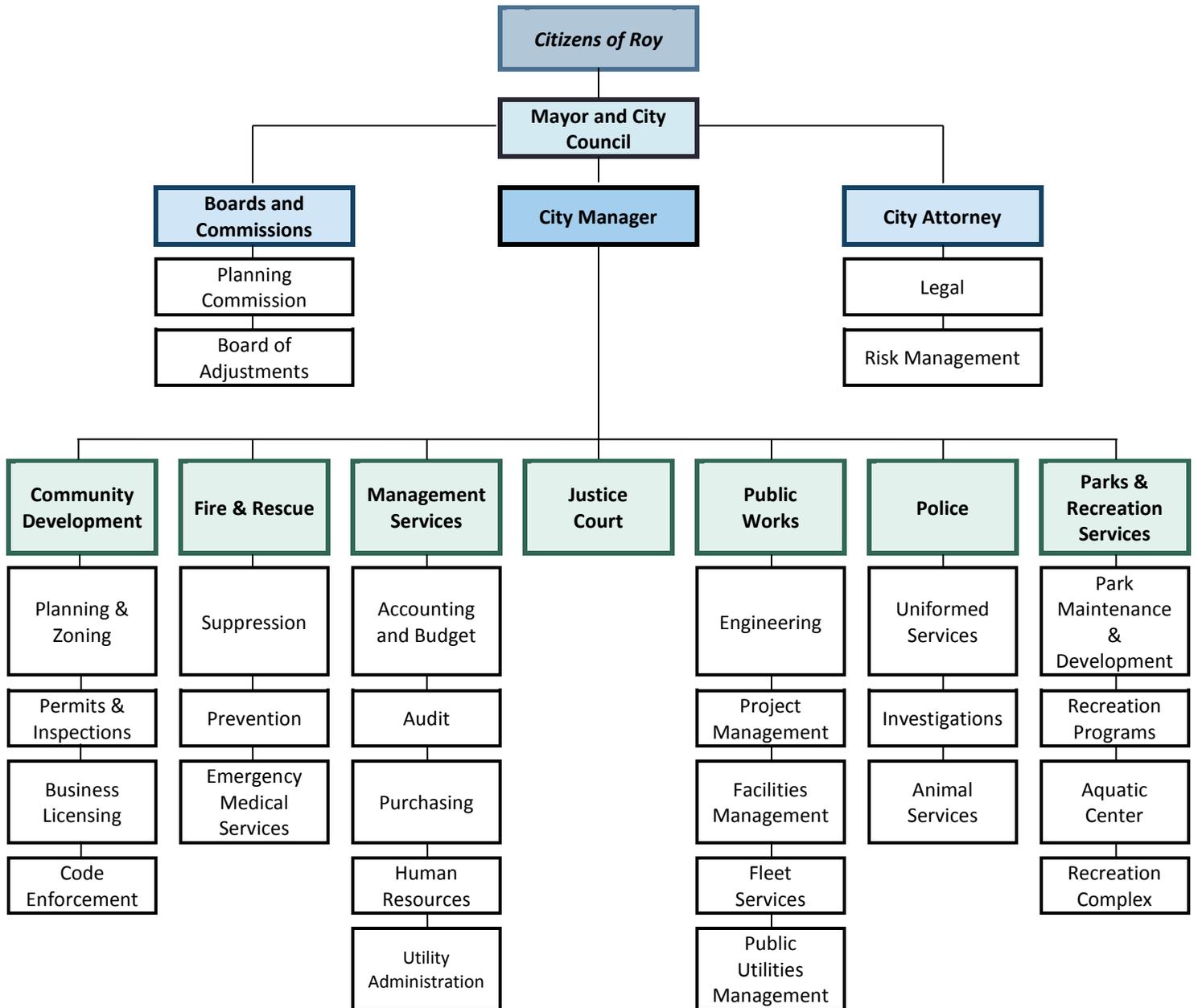
Administrative Personnel

Clinton Drake, *City Attorney*
Travis J. Flint, *Parks & Recreation and Recreational Services Director*
S. Ross Oliver, *Public Works Director*
Jason R. Poulsen, *Fire Chief*
Cathy A. Spencer, *Management Services Director*
Carl G. Merino, *Chief of Police*



Andrew H. Blackburn, *City Manager*

Organizational Chart



TENTATIVE BUDGET CALENDAR

The Offices of the City Manager and the Management Services Director are responsible for the development of the annual budget. As the schedule below details, the budget process began in late February with the distribution of budget request forms to all departments. The Department Directors and their staff are responsible for compiling budget figures, which are then reviewed and adjusted by the City Manager and Management Services Director during a series of inter-departmental meetings.

Date	Activity
February 12, 2016	Distribute budget request forms and instructions to Department Directors
March 18, 2016	Deadline for submitting budget requests – review and compile requests
March 29 – April 1, 2016	City Manager and Management Services Director review budget – budget meetings with Department Directors
Ongoing	Review and revise budget requests with Department Directors for inclusion in Tentative FY 2017 Budget
May 3, 2016	Presentation of Tentative FY 2017 Budget to Mayor and City Council
June 7, 2016	Public hearing on FY 2017 Budget and adoption of Resolution unless direction is received for adjustments to the Budget
June 21, 2016	City Council adoption of FY 2017 Budget if changes recommended at June 7, 2016 meeting

BUDGET MESSAGE

To the Honorable Mayor and City Council of Roy City:

The City Administration is pleased to once again present a balanced budget for your consideration. The budget covers Fiscal Year 2017 which begins July 1, 2016 and ends June 30, 2017. Roy City remains in good financial condition and its fund and departmental budgets are in balance. This document reflects the efforts of the City’s Manager, Department Directors, their staffs and each of you.

Governmental Funds

The General Fund is the primary operating fund that accounts for all financial resources of the City not required to be accounted for by a separate, specialized fund. The General Fund is classified as a governmental fund along with Capital Projects Funds and Special Revenue Funds which contain funds that are raised for a specific purpose. Money received in the Special Revenue and Utility Enterprise Funds cannot be used for the primary operations of the City.

The following is a summary of budgets for governmental funds for FY 2017:

Governmental Funds					
	General, includes Roads & Transportation	Capital Projects	Storm Sewer Development	Park Development	Cemetery
Financing sources:					
Taxes and assessments	\$12,146,661	\$ 0	\$ 0	\$ 0	\$ 0
Licenses and permits	306,200	0	0	0	0
Intergovernmental	2,007,413	0	0	0	0
Charges for services	2,558,800	0	25,000	25,000	0
Fines and forfeitures	774,000	0	0	0	0
Interest / miscellaneous	146,500	0	1,000	1,000	0
Other sources	10,000	0	0	0	0
Transfers in	162,300	185,500	0	0	0
Contributions – other gvts	393,000	0	0	0	0
Use of fund balance	719,004	656,500	143,000	0	0
Total financing sources	19,223,878	842,000	169,000	26,000	0
Financing uses:					
General government	(3,869,134)	(156,500)	0	0	0
Public safety	(8,519,207)	0	0	0	0
Public works	(2,851,794)	0	(169,000)	0	0
Parks and recreation	(3,025,317)	(500,000)	0	(15,000)	0
Debt service	(119,939)	0	0	0	0
Transfers out and set-aside	(695,805)	0	0	0	0
Increase in fund balance	(142,682)	(185,500)	0	(11,000)	0
Total financing uses	(19,223,878)	(842,000)	(169,000)	(26,000)	0
Excess (deficiency) of financing sources over financing uses	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

We expect Fiscal Year 2017 to continue to show improvement over prior years and revenue from sales tax is expected to show an increase. Within the State of Utah, consumer confidence in the economy continues to outreach that of national confidence. Utah's economic growth continues to outpace national averages, while unemployment rates trend lower than the nation. The development of the FY 2017 budget was done with the expectation that statewide growth will be moderate and revenue growth will continue. The budget for sales tax has been increased by 3.23%.

Home construction continues to slowly recover, but is not expected to come back to pre-recessionary numbers. With less residential land available within the City, residential building is expected to be low. Most of the open space is being looked at by developers for multi-family housing projects. Congestion on City streets causes the City Council concerns when multi-family housing projects are considered.

Without a tax increase, property tax revenue is expected to show minimal growth due to the low number of new home starts and modest commercial construction. Existing home prices are on the rise locally and across the nation. The property tax rate influences the amount of motor vehicle fees the City receives. Motor vehicle fees are allocated based on the City's portion of property tax on a district's tax role. If Roy City maintains its tax rate and others entities raise theirs, as has happened in past years, the City's allocation for motor vehicle fees will decline. FY 2015 ended with motor vehicle fee revenue of \$308,786 and FY 2016 is trending lower than that level. FY 2015 was a 6.53% decrease from FY 2014. With that in mind, revenue from motor vehicle fees is expected to remain flat. Tax increases over the next few months for other Districts in the area could cause that number to decline.

Current property tax rates are insufficient to fund the needs of the City. From 2008 to 2013, employee wages were effectively frozen to maintain a balance budget in the mist of falling revenues. As the economy becomes stronger, other employers, including governments, are offering higher wages and incentives to well-trained applicants. Lagging wages for Roy City employees is causing them to leave for higher compensated positions. In addition to wages, health insurance premiums and retirement rates are on the rise. Finally, replacing capital equipment was also placed on hold during 2008 to 2013. Equipment was maintained rather than replaced and extended beyond normal useful life. A capital replacement program must now be implemented to address the age of equipment and safety of those operating the equipment. A property tax increase of \$1,156,568, approximately 45.43% is included in the FY 2017 Roy City budget to address personnel and equipment needs.

Franchise tax revenue continues to increase slowly. Some areas are showing gains, while others are dropping. Telecom gross receipts continue to decline, likely the result of fewer homes having land line telephones. In addition, cell phone carriers are lowering rate on their plan structures. Franchise taxes on electricity continue to show growth, while the tax on natural gas fluctuates due to weather conditions. Colder winters bode well for income to the City. The Utility Enterprise Funds within the City also pay franchise fees on charges to customers. The City will see an increase in the franchise fees because of a rate increase proposed for water, sewer contractors, and solid waste contractors.

The budget includes grants and assistance from the local, State and Federal agencies. Incorporated into the budget is assistance from Weber School District for officers in the secondary schools; State Liquor Funds for DUI enforcement; State funding for the Victim's Advocate Program; a CDBG grant for curb, gutter, and sidewalk in Halverne subdivision; and RAMP funds for park enhancements.

Ambulance revenue had small declines in FY 2014 and FY 2015 (\$5,343 and \$3,597, respectively), and is trending for a larger decline in FY 2016. As of March 2016, ambulance revenue is 15.96%, or \$180,426,

lower than the same period in FY 2015. Revenue projections for transports as of March 2016 are 9.92% below the same period last year. Due to the current revenue levels, the budget for ambulance and transport revenue has been lowered for FY 2017.

Revenue from recreational programs and recreational facilities appear to be at maximum levels under the present rate structure and participation levels. A slight increase in revenue is projected as the Department looks to expand some of the programs offered. The flag football program started in FY 2016 will be expanded to include a competitive league. In addition, the City's fields are being rented out to other leagues and cities to try and increase revenue.

Revenue from fines and forfeitures doesn't trend upward or down, and is based on the cases and fines imposed. A slight increase in fines is projected. The interest rate paid on City funds has increased over the past year and is currently at .8224%, compared to .5294% one year ago.

In the past the City has had revenue from the sale of cemetery plots. The plots are all sold, causing revenue to cease. Revenue from grave openings will continue until all sold plots are filled.

The General Fund budgeted revenue of \$16,803,874 is 12.46% above FY 2016, yet is \$719,004 below what is needed to cover the departmental expenditures. The City Council has determined that the fund balance reserves should be reduced to approximately 18% of budgeted revenue. Fund balance reserves at June 30, 2015 were 23.03% of budgeted revenue. It is being proposed to purchase capital assets in order to obtain the reduction in the reserve account.

The City's management is committed to maintaining existing programs and services and to provide an appropriate level of staffing to address increased workloads. The FY 2017 budget increases staffing by five full-time positions. The Fire Department increases by four full-time firefighters, while the Legislative and Finance Departments increase by one full-time position each. Included are an assistant City Attorney and an accounting technician. All of the full-time positions being added are conversions from part-time staffing. The budget also includes enhanced positions in Finance, Building Maintenance, Community Development, Fleet, and the Aquatic Center. These positions are not adding FTE's.

Wages and benefits make up 69.86% of the General Fund budget. Wages alone total \$8,919,878, or 50.90%. Merits are applicable to employees under the maximum pay in their grade, while a cost of living adjustment (COLA) is paid to all employees. The budget includes a 2.5% merit and a 2.0% COLA. Part-time staff will receive a portion of merits and COLA's based upon the number of hours worked in comparison to their full-time colleagues. The budget includes a 5.42% increase in health insurance rates. The initial rate increase was reduced by increasing the plan deductibles and adding a \$100 deductible on prescriptions. For the first time in a number of years, contribution rates for the Utah State Retirement Fund are remaining the same as the prior year. There is a slight decrease of .10% to the Firefighters' Retirement System.

While the Department Directors were given latitude to change individual line items, their overall operations budgets approximate FY 2016 levels. Individual lines items were increased where necessary to reflect actual costs. There are no across the board increases to any budget. The City continues to receive grants in the areas of public works, public safety and recreation. Expenditures will vary from year to year for grants awarded.

The Departments requested \$3,014,014 in capital for FY 2017 in the General Fund. Equipment and capital improvements of \$1,974,645 are included in the proposed budget; \$45,000 was transferred to other funds; \$13,300 moved to non-capital accounts; \$26,890 removed to be purchased in FY 2016; and \$954,179 removed to be considered in a five year capital plan.

Capital Projects Fund

A property tax increase imposed in 2005 allowed for the City to set aside funds for parks, recreational facilities, and fire apparatus. These funds are transferred to the Capital Projects Fund for the purchase, construction, and maintenance of those items. This year, the portion normally set aside for parks and recreational facilities will be retained within the General Fund to supplement funding to replace the floor at the Recreation Complex. In addition, \$18,000 normally set aside to replace fire apparatus was retained in the General Fund to upgrade brush trucks.

Ongoing projects within the Capital Projects Fund include the improvements to George Wahlen North Park and the Beautification of 1900 West.

Enterprise and Internal Service Funds

Enterprise Funds are used to report activities for which a fee is charged to external users. Internal Services Funds are similar to Enterprise Fund, except the users are the various departments and funds of the City.

The following is a summary of budgets for the enterprise and internal service funds for FY 2017:

	Utility Enterprise Funds			Internal Service Funds	
	Water and Sewer	Storm Water	Solid Waste	Information Technology	Risk Management
Revenues:					
Charges for services	\$7,341,705	\$840,000	\$2,132,000	\$383,869	\$290,300
Interest and miscellaneous	213,000	0	1,000	0	0
Total revenues	7,554,705	840,000	2,133,000	383,869	290,300
Expenses:					
General government	(516,059)	0	0	(400,586)	(290,300)
Public works	(7,022,554)	(626,264)	(1,909,271)	0	0
Total expenses	(7,538,613)	(626,264)	(1,909,271)	(400,586)	(290,300)
Operating revenue	16,092	213,736	223,729	(16,717)	0
Non-operating revenue (expense)					
Intergovernmental	0	0	0	0	0
Debt service	(221,140)	0	0	0	0
Contributions	0	0	0	0	0
Transfers in	0	0	0	0	0
Total non-operating revenues and expenses	(221,140)	0	0	0	0
Change in retained earnings	(\$ 205,048)	\$213,736	\$ 223,729	(\$ 16,717)	\$ 0

Other cash outlays:				
Principal payment on debt	(\$350,000)			
Capital assets	(\$1,172,640)	(\$45,600)		(\$57,000)

The City has a contract and receives water from Weber Basin Water Conservancy District. The District has raised its rates the last two years. As with all utility contractors, Roy City will pass on the rate increase to the customers.

In December 2013, North Davis Sewer District implemented a rate structure effective July 1, 2014. The rate structure will include increases in the wholesale rate charged to municipalities over the next four years. For FY 2017 the rate per unit increases from \$15.50 to \$18.50. In addition, excess gallons charged to commercial customers per 1,000 gallons over 5,500 increases from \$1.55 to \$1.85. The budget includes restructuring the sewer rates the City charges its customers connected to the North Davis Sewer system to account for the wholesale rate increase. Customers connected to the Central Weber Sewer system saw a rate increase in January 2016, which is included in the FY 2017 budget.

In FY 2014, the City implemented an “Opt Out” plan for recycling. All households were automatically enrolled unless they opted out during the initial phase in of the plan. Annually in June, customers may opt out of the program. The collection company’s rate structure for recycling is tiered. The higher the participation is for recycling, the lower the overall rates. The City currently sits at 75% participation. Should the participation drop below 75%, rates would increase and be passed on to the customers. Garbage collection rates for customers without recycling are higher due to tipping fees.

Waste Management is the City’s waste and recycling vendor. On an annual basis, their fee structure is evaluated and when adjusted, passed on to the cities. The City has changed the curbside dumpster program to a cleanup program with dumpsters available for the public to use at the City Shops in two week intervals in April, July, and October. This change was made due to storm water regulations which does not allow for open garbage containers. Roy City received a notification of fee changes from Waste Management, and will not increase fees to residents due to the reduction in the dumpster program.

The number of employees in both the Utility Enterprise Funds and the Internal Service Funds has not changed for FY 2017. Wages and benefits will be impacted the same as described for the General Fund above for merits, COLA’s, and benefits.

Operating expenditures of the utility funds have not changed significantly. The process of changing to radio read meters and software was approved in FY 2015, but has yet to be undertaken. Problems have come up related to the installation process. The City expects to get the contract finalized in May 2016, with installation of meters to begin shortly thereafter. This will be a four year process costing approximately \$800,000 for meters, and allow meters to be read from a vehicle within range of the transmitters.

Summary

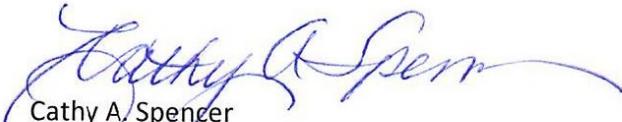
The economic outlook for Roy City, and the State of Utah, continues to improve. This allows management to look at areas that had been cut over the past years, including number of employees, employee compensation, operating expenses and capital. Implementing a long-range capital and staffing plan, will benefit the Administration is making determinations of funding levels.

This budget identifies the financial operations of each of the City's departments and gives direction to the Department Directors in coordinating the services their departments are providing with the goals of the City Council. The administration is pleased to submit a budget that enhances overall operations of the City.

Respectfully submitted,



Andrew H. Blackburn
City Manager



Cathy A. Spencer
Management Services Director

General Fund, Including Class C Roads and Transportation Infrastructure

Roy City Corporation FY 2017 Budget

IN THIS SECTION:

- Fund Summary
 - Revenues
 - Expenditures

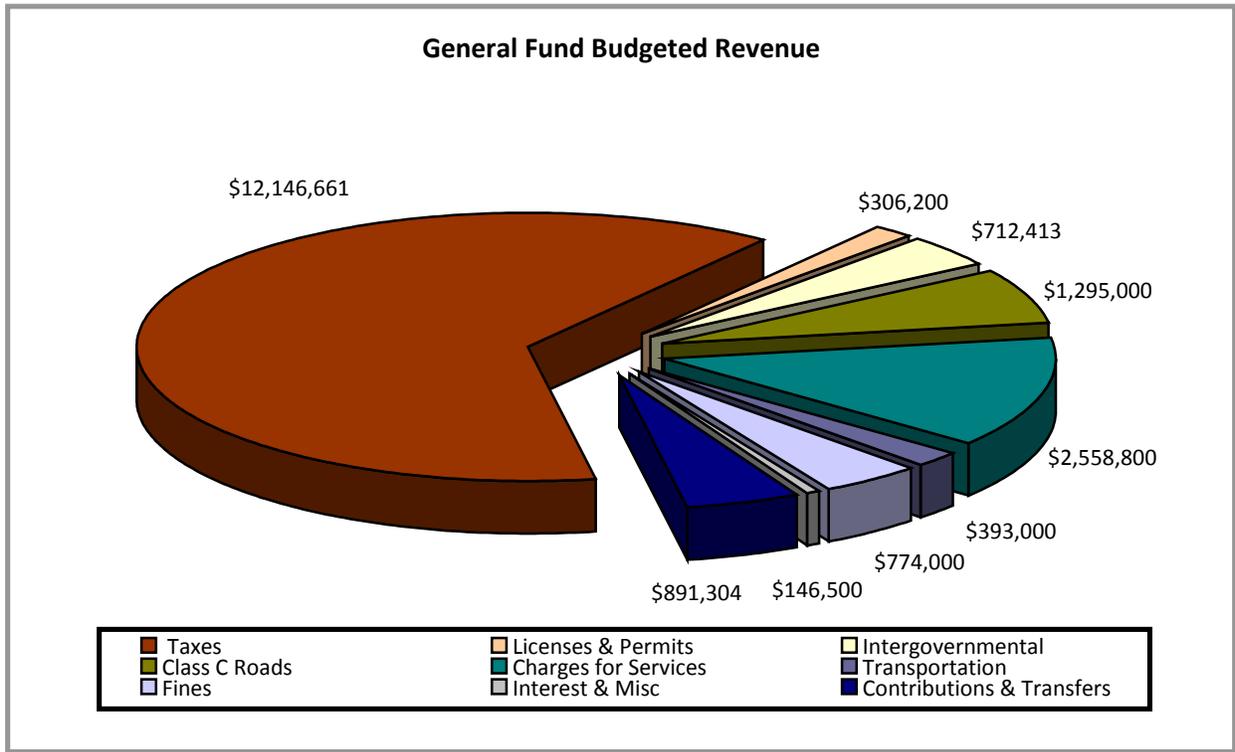
Tab – General Fund

**BUDGET SUMMARY –
GENERAL FUND, INCLUDING CLASS C ROADS AND TRANSPORTATION INFRASTRUCTURE**

Revenues

The total FY 2017 General Fund budget of \$19,223,878, including Class C Roads and Transportation Infrastructure represents an increase of 18.57% from last year’s modified budget. There are three revenue sources that tend to skew the comparison; grants, fund balance contributions, and private donations. Fund balance contributions do not represent actual funds received by the City in the budget year. It represents money saved in prior years that will be used on current year expenditures. The draw against fund balance in the General Fund increased \$510,110 and in Class C Roads down \$400,000 compared to the prior year. Fund balance reserves are being used to make needed capital purchases and to reduce the reserves to 18% of budgeted revenues. Grants and private donations are one-time revenues that will not necessarily have comparative figures in future years. Grant funds rose 632.56%, \$492,202, from FY 2016. The City acquired a Community Development Block Grant for \$250,000 for improvements in Halverne subdivision and a RAMP grant for \$263,000 for improvements at George Wahlen North Park.

A breakdown of General Fund revenue by major category is as follows:



New construction brings in revenue from building permits and impact fees, as well as fees associated with zoning, subdivisions, and plan checks. The new homes, offices, stores and restaurants add to the base from which property taxes, franchise fees, and motor vehicle fees are generated. While fees from building permits are considered one-time-money, the revenue generated from the newly constructed homes and

businesses for property tax, and franchise fees will be ongoing and assist the City in covering the increase in ongoing costs.

Permits for new home construction, commercial construction and remodels should remain at modest levels for FY 2017. There are some small subdivisions, commercial buildings, and remodels in the planning stages, which are included in the budgeted revenue of the City.

Other areas that generate revenue such as the Aquatic Center and Recreation Complex are established facilities and their revenue streams are considered to be at maximum levels. Revenue from participation in sports has also reached a maximum and does not vary significantly from year to year.

In the General Fund there are no fee increases. Revenue estimates for FY 2017 are as follows:

	FY 2015 Actual	Modified FY 2016 Budget	FY 2017 Proposed	FY 2017 Compared to FY 2016
Taxes	\$10,570,367	\$10,767,579	\$12,146,661	12.81%
Licenses and permits	382,323	360,200	306,200	-14.99%
Intergovernmental	260,101	220,504	712,413	223.08%
Class C roads	1,105,099	1,050,000	1,295,000	23.33%
Charges for services	2,634,076	2,533,515	2,558,800	1.00%
Fines and forfeitures	774,217	754,400	774,000	2.60%
Miscellaneous	360,411	158,500	146,500	-7.57%
Management fee	132,000	130,000	132,300	1.77%
Contributions	628,515	90,000	433,000	381.11%
Fund balance contributions	703,271	608,894	719,004	18.08%
	\$17,550,380	\$16,673,592	\$19,223,878	

Taxes

The City receives tax revenue from property tax, sales tax, franchise fees on utilities, paramedic aboard fees, and motor vehicle fees. Utah's economy is strengthening, which indicates some favorable news for the City in regards to sales tax revenue. Consumer confidence in Utah exceeds the national average, which amounts to higher retail sales. A 3.23% increase in sales tax revenue has been projected. Sales tax revenues for FY 2016 are projected to be 2.76% higher than the prior year, with FY 2015 ending at \$4,689,837. In addition, Weber County passed the Local Option Sales Tax which took effect in April 2016. The City is estimated to receive \$393,000 from this new tax which is restricted for spending on roads similarly to Class C Road funds.

Most available land in Roy has been developed. Although new home construction is very low, it will continue to add value to the property tax rolls and marginal increases to the City's tax revenue. With minimal new home construction and no changes in values, an increase in property tax revenue is projected to be low. The collection percentage for FY 2016 was up compared to prior years, which could be a result of the strengthening economy. It is anticipated that the trend will continue into FY 2017.

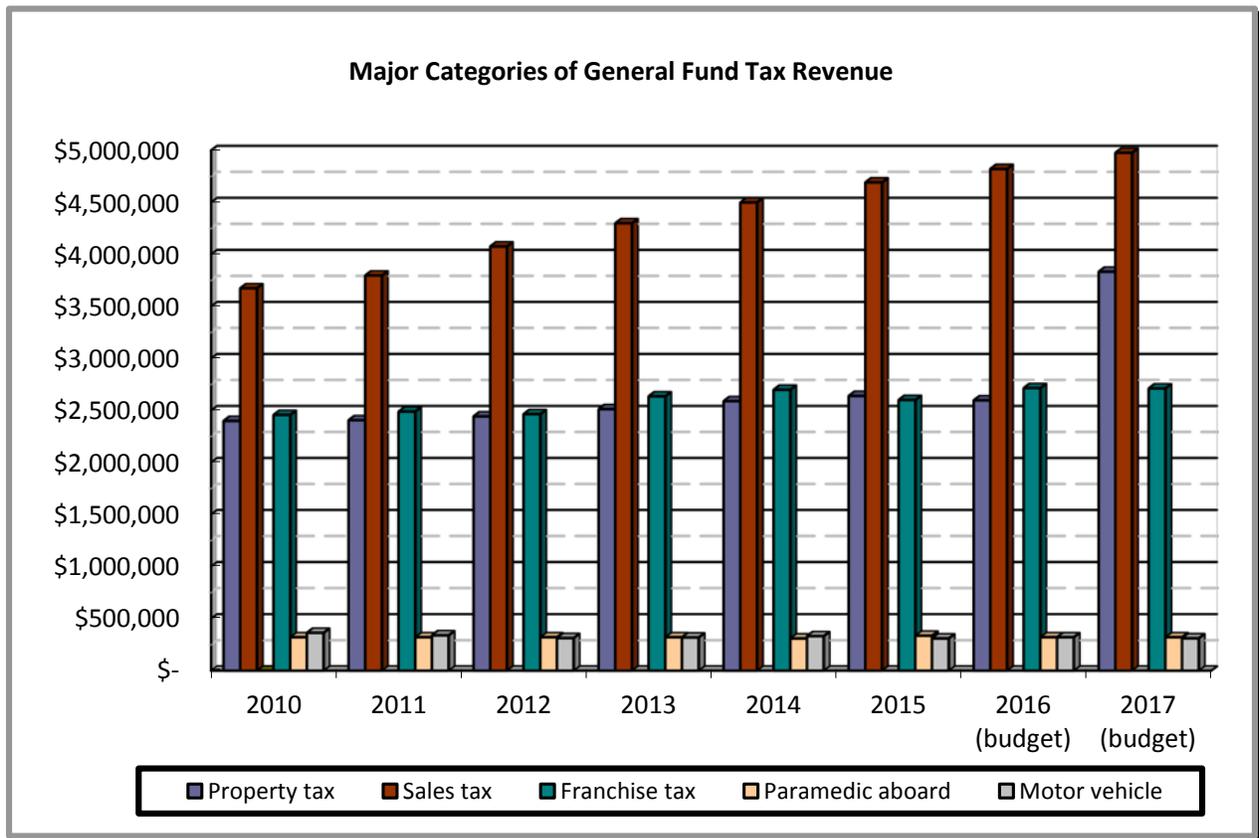
The property tax system is set up such that an entity will receive the same amount of taxes it did in the prior year, if no tax increase is proposed. With that said, the actual tax rate goes down each year because new home are added and total property values increase. The City has found the need to increase the

amount of revenue generated from property taxes to cover increases in wages and benefits, health insurance, and capital assets.

Roy City has seen employees leave for similar positions in other cities for higher rates of pay. This is due to the lack of employees progressing through their wage scale in the recessionary years, 2008 through 2013. The City Council’s intent in 2017 is to work towards wages adjustment for employees based on years of service. In addition, funds need to be allotted to replace aging infrastructure and equipment. Capital funding was also cut in 2008 through 2013 to balance the budget with reduced revenues. The FY 2017 budget includes a tax increase of \$649,409 for wages and benefits associated with the analysis of employee years of service and pay. It is anticipated that pay adjustments will be done over a few years to achieve a better alignment of pay rates to years of service.

A capital replacement plan of \$549,727 is also included in the tax increase. Of that amount, \$352,000 will be allocated to fund a capital improvement plan to replace infrastructure and large apparatus, while \$198,000 will be used to increase the annual capital budget for departments.

The chart below shows the trend for those revenue sources classified as general taxes and fees:



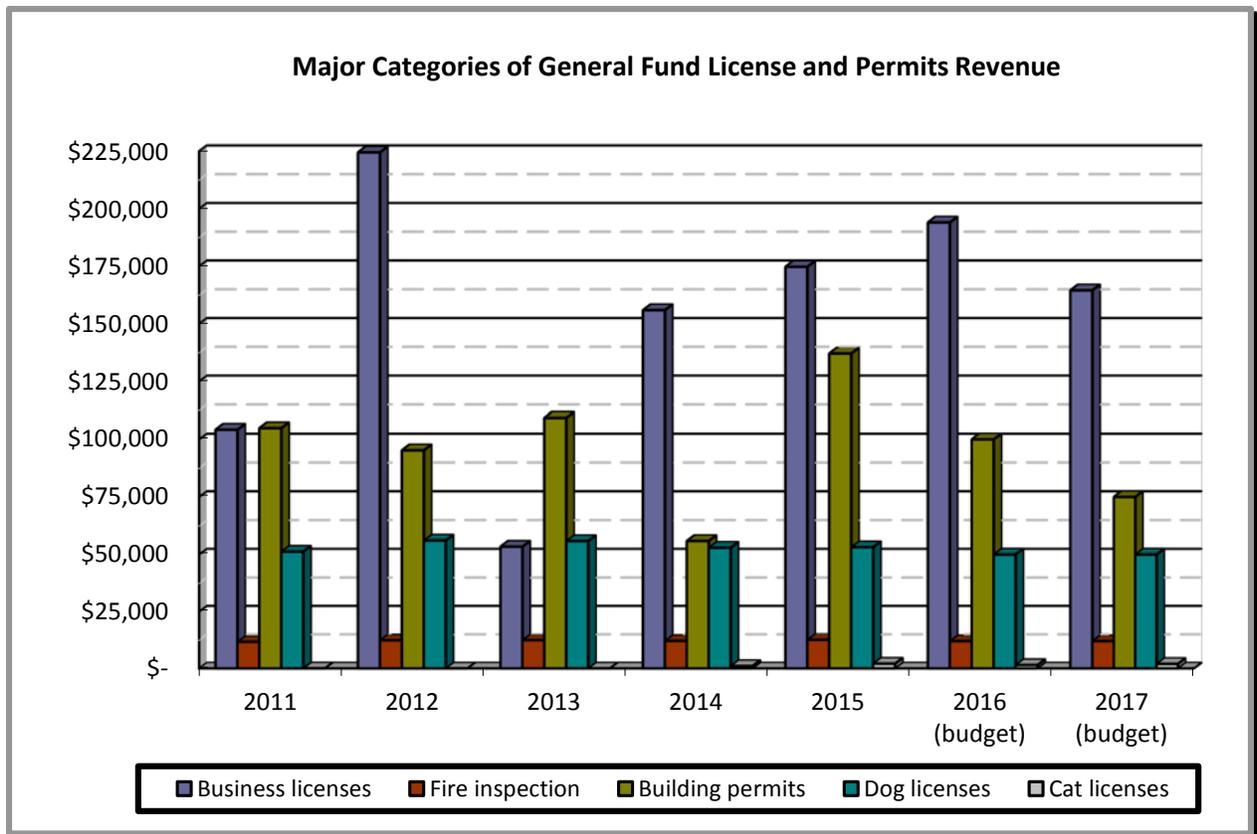
Utility companies are charged a 6% franchise fee on services they provide within the City limits. The City’s Utility Enterprise Funds also pay franchise fees. The increases in water rates and North Davis Sewer will add revenue to the Water and Sewer Utility. The 6% franchise fee will be paid on the increased revenue, resulting in increased revenue in the General Fund.

Paramedic fees are set by Weber County. The current contract for paramedic fees is \$320,000 annually. Motor vehicle fees, which are derived from vehicle registrations, are expected to drop slightly. Motor vehicle fees are allocated to all the entities on the property tax roll. If one entity raises their certified tax rate, they will receive a larger portion of the motor vehicle fee “pie”. The FY 2017 budget includes an estimate of \$310,000 for motor vehicle fees.

For FY 2017, the budgeted expenditures exceed budgeted revenues by \$719,004. This variance is being covered by drawing from fund balance. At the end of the last fiscal year, the unrestricted fund balance was 23.03% of budgeted revenue. This draw from fund balance will lower the percentage to approximately 18%, a level determined by the City Council.

Licenses and Permits

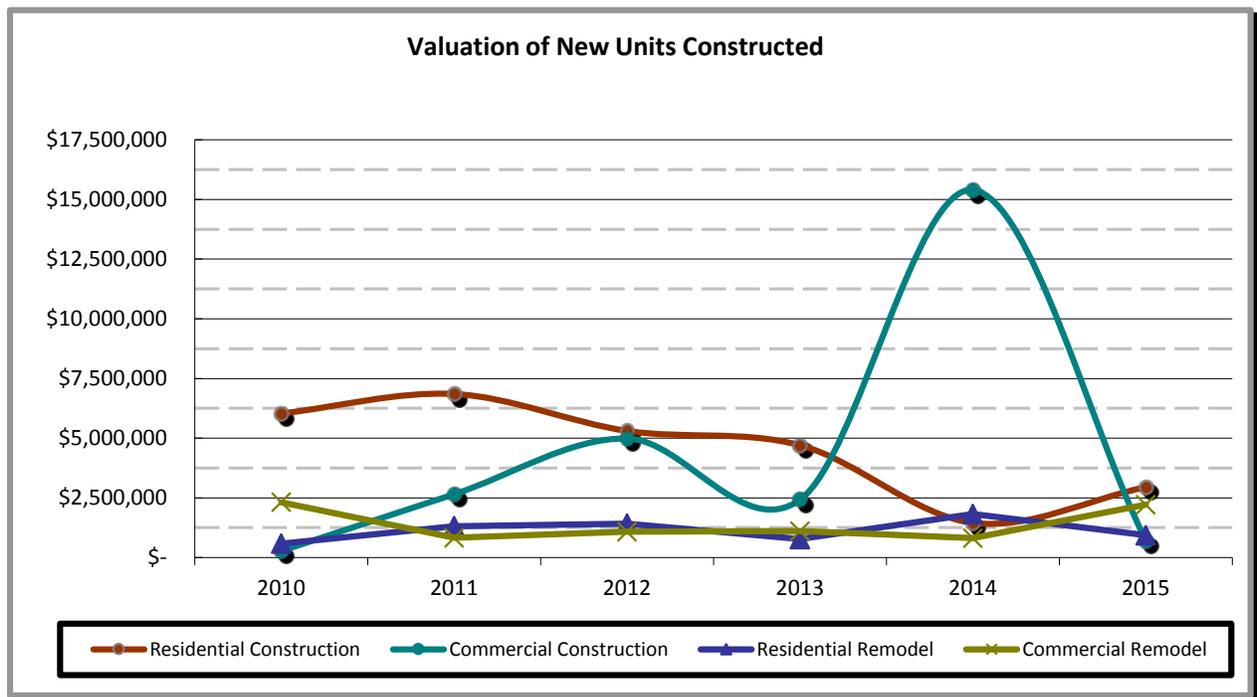
The chart below shows a comparison of license and permit revenue with prior years:



The boundaries for Roy City have been fully established, and new home construction has slowed. For FY 2017 there is little residential and commercial construction anticipated, although lots in new subdivisions are available. The budget includes building permits for 20 homes and a few multi-family and commercial projects. Total revenue from building permits is projected at \$75,000.

Calendar Year		Single Family Units	Multi-family Units	Stores and Restaurants	Offices, Medical, Banks, and Churches	Other
2010	Valuation	4,454,185	1,580,000	-	245,221	28,284
	Number of units	38	27	-	1	5
2011	Valuation	6,849,559	-	1,720,000	196,500	735,925
	Number of units	53	-	3	1	5
2012	Valuation	5,303,266	-	245,000	4,640,956	99,835
	Number of units	40	-	1	1	6
2013	Valuation	4,256,560	446,773	1,500,000	806,208	116,458
	Number of units	31	9	1	1	8
2014	Valuation	1,451,518	-	400,000	14,529,405	865,942
	Number of units	11	-	1	1	9
2015	Valuation	2,950,197	-	-	701,000	27,694
	Number of units	22	-	-	2	3

The following charts show new construction and remodel trends in Roy City:



lasis Health Care Facility is included in FY 2013 and FY 2015 includes the Weber County Library.

Roy City implemented a Good Landlord Program in FY 2012. Single family homes considered as rental property are now required to have a business license. License fees are higher for landlords who do not participate in the program. The annual renewal process should provide approximately \$166,000 in revenues from licenses, late fees, and fire inspections. The skewed chart for 2012 is the result of recognizing revenue for the fiscal year and allowing for delayed payment into the following fiscal year.

Intergovernmental

Intergovernmental revenue is that which is received from other governmental sources such as the State of Utah, the federal government, and local agencies. The largest intergovernmental revenue stream the City receives is Class C Road Funds. The Class C Road system was established in 1937 by the Utah Legislature as a means of providing assistance to municipalities for the improvement of roads and streets. The City anticipates receiving \$1,295,000 in FY 2017 under this program. This is based on gasoline sales and can fluctuate with a sharp increase in gas prices if consumption is reduced.

A number of factors affect the amount of Class C Road funds the City receives. Miles of road, gas prices, and consumer consumption all have an impact. Funding was at a high in 2008 with \$1,389,000 in revenue, dipping to a low of \$992,000 in 2009. Since that time revenue has increased a small amount each year.

In the 2015 general legislative session, HB 362 authorized a county to impose a local option sales and use tax for Transportation Infrastructure and changed the method of calculating taxes on gasoline which is disbursed to cities as Class B and C Road Funds. The change in the gas tax is estimated to bring an additional \$245,000 into the City and was implemented on January 1, 2016. The County option sales tax was voted on and approved by the citizens of Weber County. The .25% increase will be disbursed .10% to the public transit district; .10% to the cities; and .05% to the county and was implemented on April 1, 2016. It is estimated that the City will received \$383,000 from the County option sales tax.

The City receives reimbursement from the Weber School District to assist with the cost of placing resource officers in the three secondary schools within Roy City. This amounts to \$101,900 per year. Allotments from the State of Utah under the liquor law will continue. It provides approximately \$41,000 for funding public safety campaigns to investigate liquor law violations, including DUI's.

The Fire Department has also been successful in receiving funds from federal and state grants. For FY 2016 applications have been submitted, but not yet approved. The federal government has a fiscal year that begins on October 1st. Grants awarded through the federal system are normally done according to its fiscal year. The City will continue to apply for available grants and will make necessary adjustments to the budget if and when notices of grant awards are received.

The Weber County RAMP grant provides annual funding based on population, and often provides other funding for projects approved by the RAMP Committee. Roy City's population grant approximates \$35,000 annually. This year Roy City received capital grants from RAMP totaling \$263,000. Funds will be used for field lights and a pavilion cover at George Wahlen North Park.

Charges for Services

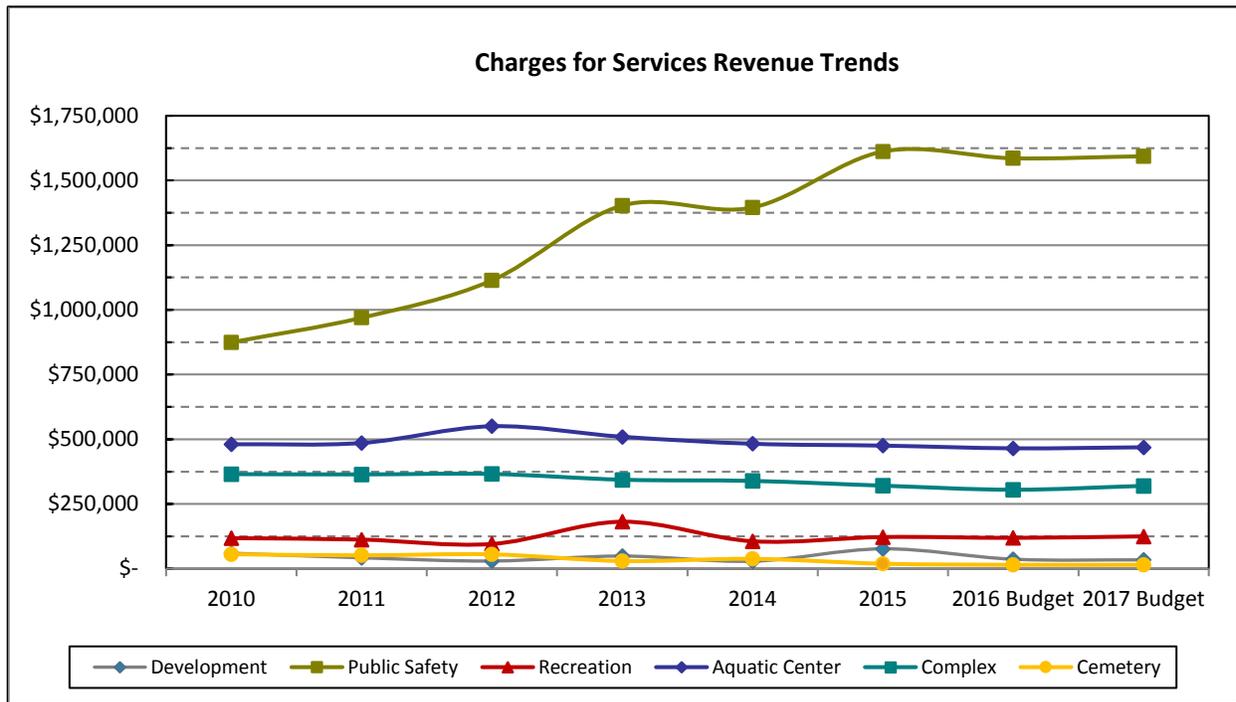
Roy City charges fees for various services. The services include planning and zoning; public safety; recreation; and cemetery. Fees from development activities, recreational facilities, and recreational sports are not expected to fluctuate much from the prior year. Facility use is thought to be at maximum levels. All of the available plots in the cemetery have been sold, and therefore no revenue is budgeted in that area.

Major components of revenue from public safety services consists of ambulance fees of \$1,350,000, patient transports of \$210,000, police reports of \$15,000, parking violations of \$5,000 and traffic school fees of \$12,000. Fees from ambulance services are set by the State of Utah and are reviewed annually. The budget does not include any adjustment to the ambulance rates at this time. The budget will be adjusted during the year if new rates are set by the State and approved by the City Council.

The following is a summary of revenue anticipated from services and a comparison with prior years:

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	Modified FY 2016 Budget	FY 2017 Proposed
Development	\$ 48,764	\$ 28,830	\$ 76,805	\$36,500	\$ 34,000
Public safety	1,403,034	1,395,353	1,611,651	1,585,500	1,593,500
Recreation	181,431	105,922	122,295	119,015	124,800
Aquatic center	509,587	482,595	475,518	465,000	469,000
Recreation complex	343,665	339,029	320,728	305,000	320,000
Cemetery	29,950	37,986	19,030	15,000	15,000
Other	45,364	15,138	8,050	7,500	2,500
	\$2,561,795	\$2,404,853	\$2,634,077	\$2,533,515	\$2,558,800

The following is a historical graph of revenue compared to prior years:

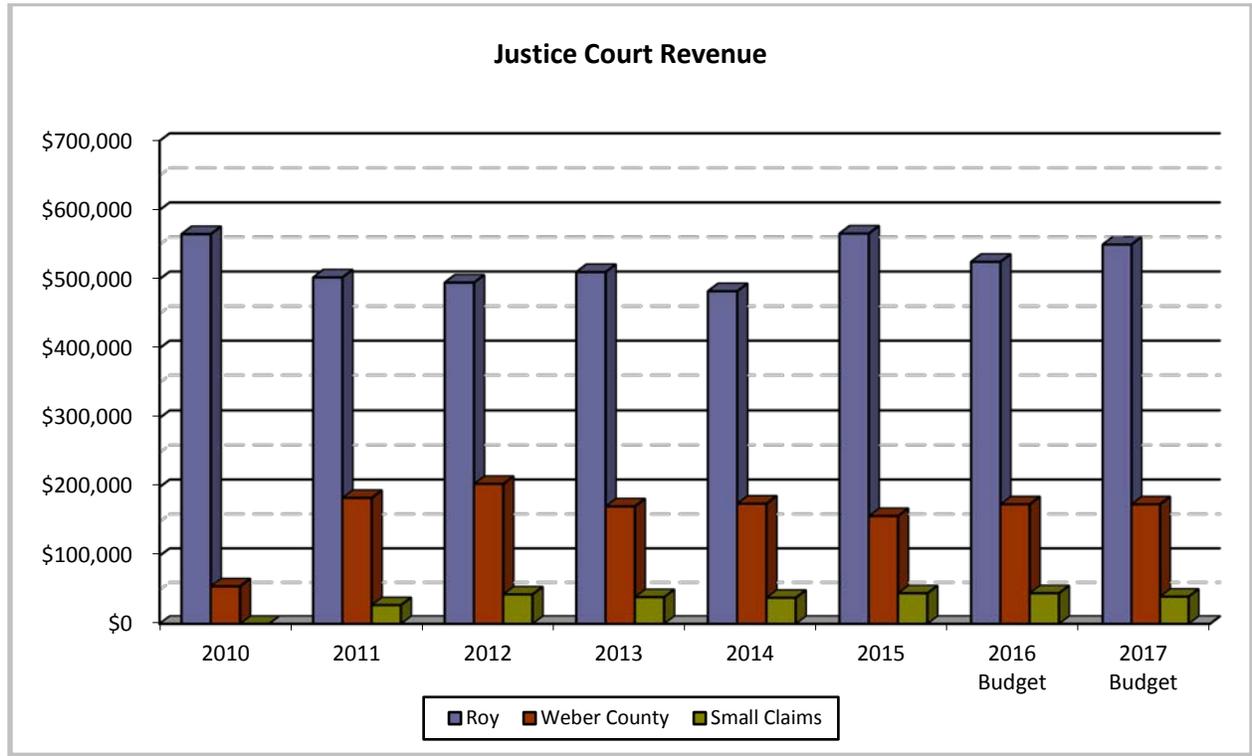


Fines and Forfeitures

The Justice Court was established in December 2002 and has jurisdiction over traffic and misdemeanor criminal cases. In April 2010, the Roy City and Weber County Justice Courts were consolidated and now operate through Roy City. Beginning in FY 2010, the number of cases reflects the combined court system. The City receives one-half of the net citation fees from the Weber County jurisdictions.

Budgeted revenue from the consolidated Justice Court is \$774,000 for FY 2017. This includes an estimate of \$550,000 for Roy City and \$175,000 for Weber County. In August 2014 Huntsville terminated its affiliation with the Roy Justice Court.

The Justice Court also hears small claims cases. The FY 2017 small claims budget is \$40,000, which is lower than the adjusted FY 2016 budget. A historical summary of revenue derived from the Justice Court follows:



Miscellaneous Revenue

Miscellaneous revenue is comprised on interest income, proceeds from the sale of property and equipment, lease revenue, and other miscellaneous items. Interest rates have increase over the past year. Interest income has been set at \$75,000 and \$13,000 for the General and Class C Road funds, respectively.

The City rents out portions of the Municipal Building and the Hope Community Center to the community for special functions. Since the construction of the Hope Community Center, facility rental fees have increased.

Contributions and Transfers

The Redevelopment Agency of Roy Utah pays a management fee to Roy City for similar types of services. For FY 2016, transfers for reimbursement are budgeted \$132,300 from the Redevelopment Agency. In addition to the management fee, the Redevelopment Agency is repaying the City's Water and Sewer Utility Enterprise Fund for improvements made to the Albertson's City Centre project area. The FY 2017 reimbursement is \$30,000.

Revenue Summary

As less construction occurs within the City, one-time fees generated from planning and building permits are reduced. This requires the City to rely on fees generated from taxes and charges for services to fund operations. Excluding intergovernmental revenues and donations, tax revenue accounts for 75.42% of the monies used to operate the General Fund.

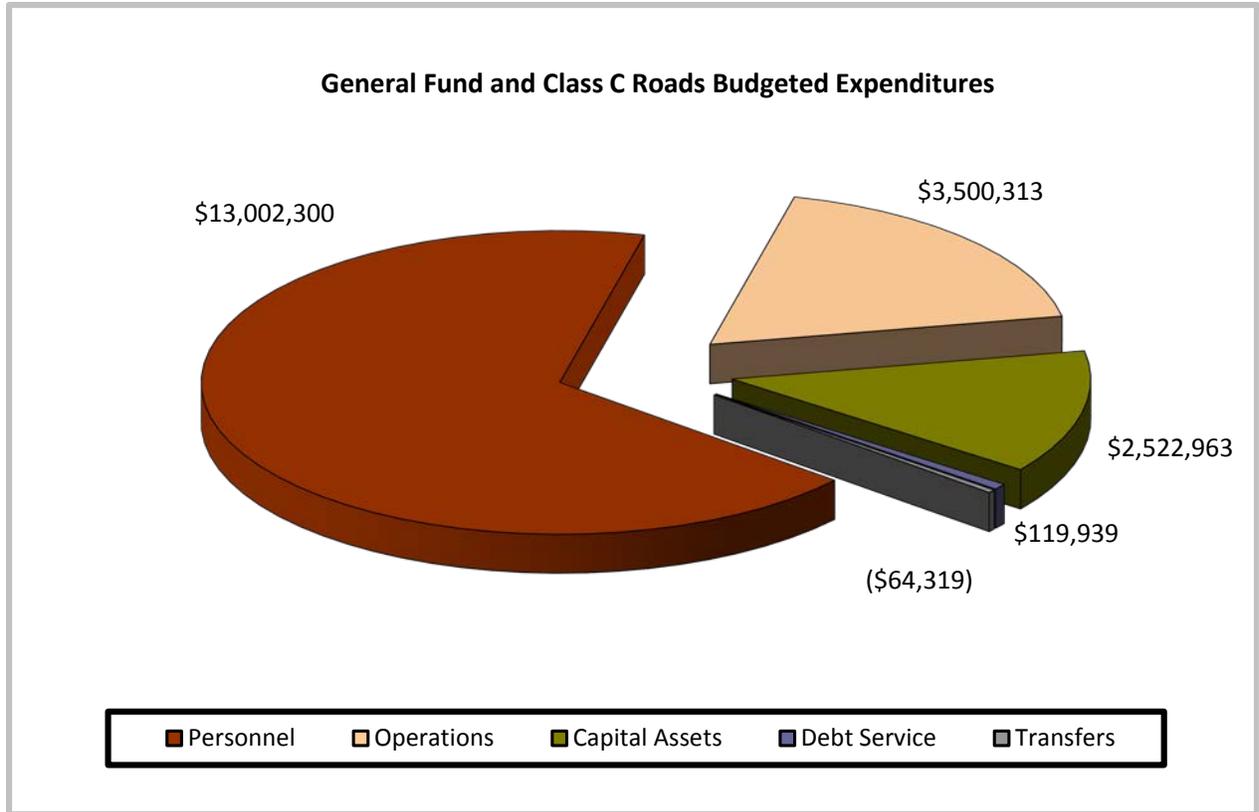
For FY 2017, sales tax revenue continues to grow as the economy strengthens. In order to become competitive with wages and benefits and to provide equipment and infrastructure that operates at a safe and efficient level, a property tax increase is necessary. A robust economy generating increased sales tax revenue will assist the City in its ability to fund increased cost of operations. Also having good, viable businesses for our citizens to shop at will increase sales tax revenue. The City receives a higher percentage of the sales tax generated within the City than it does of state-wide sales tax.

While some areas of revenue are showing modest increase, others show modest decline. Sales tax is up, while ambulance and transports are down, and development, traffic school, recreation, and recreational facilities revenues are flat or dropping. This is important as we look to cover the increased costs of City operations, including personnel, supplies, facilities, and machinery.

Expenditures

For FY 2017, personnel costs account for 69.86% of budgeted expenditures of the General Fund. Included in the personnel costs are wages, payroll taxes, insurance, retirement and allowances. The budgets for wages and benefits are \$12,242,176 and \$11,288,194 for FY 2017 and FY 2016, respectively. Wages and benefits are net of the transfers in from the Utility Enterprise Funds to cover shared employee costs.

The following chart provides a breakdown of expenditures by major category for the General Fund and includes the Class C Roads and Transportation Infrastructure funds.



(Transfers out of the General Fund and transfers in from the Utility Enterprise Funds are netted out for the table above. Transfers out to other funds totaled \$695,805, and transfers in totaled \$760,124.)

In the General Fund, budget requests exceeded revenue estimates by \$1.6 million. Various cuts were made to all areas including personnel, operations, and capital to arrive at the budget that is presented herewith.

Personnel

The FY 2016 General Fund budget includes an increase of six new full-time equivalent employees. A full-time firefighter will bring the three department shifts to equal manning. Continually scheduling a part-time firefighter to fill the daily position has proven difficult, so an additional full-time position has been added to each shift replacing a part-time slot. Two part-time positions are being increased to full-time to meet the increased workloads of the departments. The City Prosecutor position would become an

assistant City attorney. The employee would continue to serve a prosecutor, and then assist the City Manager and City Attorney with workload. The part-time accounting technician in Finance will increase to full-time and assist the Management Services Director and Accountant.

There are six position changes included in the budget that address changes in responsibilities and work load. The changes will occur in Finance, Building Maintenance, Community Development, Fleet Services, and the Aquatic Center. All six positions will be filled from within the cities current workforce and do not create any new positions.

The City's salary structure allows up to a 3.5% merit increase for all full-time employees until they reach the maximum pay rate of their position, as appropriate by the City Council. The part-time employees are also on the same merit schedule based upon the number of hours worked per year. When possible, the City Council has supplemented the merit program with a cost of living adjustment that all employees receive.

In FY 2017, the budget includes a 2.5% merit and a 2.0% cost of living adjustment. The merit is important to employees because it evaluates their performance and helps to put a range between individuals working in the same position. There are some employees that are at the top of their pay scales who will not be receiving the merit. The merit increase normally becomes effective on an employee's anniversary date. This year, the City Council has elected to provide a merit to all eligible employees at the beginning of the fiscal year. The cost of living adjustment helps employees keep up with everyday costs, rather than grade performance. If COLA's alone are provided to employees, issues arise where employees don't move off entry level pay and an employee with several years of service makes the same as a new employee. This has become an issue within the City and competitively with other cities.

The City Council is determined to work towards correcting the internal problem of correctly placing employees within their pay scales based upon years of service with the City. The budget includes directing that a salary survey be performed, along with an evaluation of employee placement within their pay scale. The problem cannot be fully addressed in FY 2017, but is scheduled to be evaluated for the next few years until complete. A portion of the proposed tax increase will begin to fund the proposed changes in employee wages.

Benefits

The City was very fortunate last year and did not have an increase in health insurance premiums. This year the increase is 5.42%. In order to achieve drop the increase from the original 10%, modifications had to be made. The individual and family deductible was raised, and a co-pay was placed on prescriptions. The prescription deductible is waived for generic brands.

The Administration has begun to look at options for health insurance and decrease costs in the future. One option is to add a high deductible HSA. Many companies are switching to HSA's to offset the increasing cost of health care premiums. The City will be looking at these options in FY 2018. The City is not looking to completely switch to the HSA, but rather add it as an option for analysis.

For the first time in a number of years, there are no increases to pension rates paid to the Utah Retirement System. This means that much of the losses incurred by URS over the recession are being recouped. This is due to the rate increase over the last few years and investment earnings being higher. The rate for the Firefighter's System decreased .10%.

Wage Reimbursement

The Water and Sewer, Storm Water, and Solid Waste Utility Enterprise Funds reimburse the General Fund for salaries and expenditures of employees that assist with the respective operations. The reimbursements are reflected in the individual department budgets. The total reimbursements budgeted for FY 2017 are \$760,124 and cover employees in the Legislative, Legal, Finance, Community Development and Public Works departments.

The Police and Fire Departments also receive reimbursements from granting agencies or under ongoing service contracts. The total budget for public safety wage reimbursement is \$51,200.

Operations

Operationally, the FY 2017 budget contains no significant changes in approach. There are five areas that can be highlighted:

- The local option sales tax approved by voters in Weber County is estimated to bring \$393,000 to Roy City. A new fund known as the Transportation Infrastructure Fund has been created. Since the revenue will come through Weber County, the revenue is reflected as contributions from other governments. The project is expected to include a road, curb, gutter, and sidewalk on 4975 South from 1900 W to 1950 W, as well as funding to upgraded GIS software.
- With the change in the dumpster program, employee reimbursement that was received by the General Fund will be reduced. This is because the amount of time spent by employees on the dumpsters will be significantly less with the clean-up. The budget for personnel, including over-time has been adjusted in the various departments that provide manpower to the program.
- The interdepartmental funding to reimburse the General Fund for employee wages was reviewed. It was determined that the Storm Water Utility Enterprise Fund was not providing funding for some positions such as the Public Works Director, and billing and collections personnel. This additional inflow into the General Fund will offset some of the loss of funding from the dumpster program.
- Finally, Roy Days will now be tracked in a separate division. This will enable the City to see what costs and revenues are coming in on the annual event. Roy Days has been budgeted with \$60,000, exclusive of over-time. The bulk of the funding, \$50,000 will be for the final costs of the activities, while \$10,000 will be used in early summer to fund deposits, advertising, and costs which normally occur in May and June for August's activities.
- Class C Road funding will increase by \$245,000. This is due to the new method of calculating the tax, which was also approved by the 2015 Utah Legislature, and implemented in 2016. The additional funding will be used to expand the maintenance of the City's road system, and to set aside funding for major projects. At this time, no major projects are being proposed.

Departments

General government:

<i>Legislative</i>	FY 2106 Budget	Change	FY 2017 Proposed
Personnel and benefits	\$285,077	(\$16,278)	\$268,799
Operations	175,450	(73,125)	102,325
Capital	0	800,000	800,000
Total	\$460,527	\$710,597	\$1,171,124

Prior year comparison with proposed budget:

- One part-time clerical position was moved into the Legal Department to better reflect overall tasks and supervision
- No election in FY 2017
- Roy Days moved to a separate division
- Estimated amount available for capital improvement plan

<i>Legal</i>	FY 2106 Budget	Change	FY 2017 Proposed
Personnel and benefits	\$183,506	\$84,328	\$267,834
Operations	36,625	(4,400)	32,225
Capital	0	0	0
Total	\$220,131	\$79,928	\$300,059

Prior year comparison with proposed budget:

- One part-time clerical position was moved from the Legislative Department to better reflect overall tasks and supervision
- Part-time Prosecutor to full-time Assistant City Attorney; partial funding being received from the Utility Funds

<i>Justice Court</i>	FY 2106 Budget	Change	FY 2017 Proposed
Personnel and benefits	\$335,909	\$15,813	\$351,722
Operations	31,000	0	31,000
Capital	0	13,055	13,055
Total	\$366,909	\$28,868	\$395,777

Prior year comparison with proposed budget:

- Increased over-time to handle the backlog of old cases

<i>Finance</i>	FY 2106 Budget	Change	FY 2017 Proposed
Personnel and benefits	\$434,151	(\$1,416)	\$432,735
Operations	34,175	825	35,000
Capital	0	0	0
Total	\$468,326	(\$ 591)	\$467,735

Prior year comparison with proposed budget:

- Personnel costs reduced due to a retirement
- Part-time Accounting Technician position increased to full-time; partial funding being received from the Utility Funds
- Enhancement of two positions to better reflect overall depth of responsibilities and workload

<i>Transfer and Set-aside</i>	FY 2106 Budget	Change	FY 2017 Proposed
Transfer to Information Tech	\$281,297	\$25,798	\$307,095
Transfer to Capital Projects	257,025	(71,525)	185,500
Set aside for salary survey	0	356,568	356,568
Total	\$538,322	\$310,841	\$849,163

Prior year comparison with proposed budget:

- Capital projects transfer retained in the General Fund for the Recreation Complex
- Funding for City-wide salary survey and partial implementation, as well as change in 2.5% merit implementation set aside until approved and allocated out to the Departments

<i>Building Maintenance</i>	FY 2106 Budget	Change	FY 2017 Proposed
Personnel and benefits	\$248,527	\$ 16,180	\$264,707
Operations	344,090	2,000	346,090
Capital	20,300	149,700	170,000
Total	\$612,917	\$167,880	\$780,797

Prior year comparison with proposed budget:

- Enhancement to position to better reflect overall depth of responsibilities and workload
- Capital requests change annually

<i>Community Development</i>	FY 2106 Budget	Change	FY 2017 Proposed
Personnel and benefits	\$310,643	(\$ 179)	\$310,464
Operations	48,900	7,710	56,610
Capital	4,000	26,000	30,000
Total	\$363,543	\$33,531	\$397,074

Prior year comparison with proposed budget:

- Enhancement to position to better reflect overall depth or responsibilities and workload
- Increase in engineering costs
- Capital requests change annually

Public Safety:

<i>Police & Animal Services</i>	FY 2106 Budget	Change	FY 2017 Proposed
Personnel and benefits	\$3,932,494	\$184,606	\$4,117,100
Operations	486,391	(26,718)	459,673
Capital	223,100	(38,100)	185,000
Total	\$4,641,985	\$119,788	\$4,761,773

Prior year comparison with proposed budget:

- Full year of the police officer salary structure change; Roy Days overtime moved to separate department
- Changes in grant funding
- Capital requests change annually

<i>Fire & Rescue</i>	FY 2106 Budget	Change	FY 2017 Proposed
Personnel and benefits	\$3,098,756	\$183,243	\$3,281,999
Operations	469,274	6,161	475,435
Capital	3,500	(3,500)	0
Total	\$3,571,530	\$185,904	\$3,757,434

Prior year comparison with proposed budget:

- Four full-time firefighter positions added to replace part-time slots; engineering positions added
- Vehicle maintenance include work on pump and foam units on brush trucks
- Capital requests change annually

Public Works:

<i>Streets Division</i>	FY 2106 Budget	Change	FY 2017 Proposed
Personnel and benefits	\$552,219	\$15,867	\$568,086
Operations	112,825	4,450	117,275
Capital	0	250,000	250,000
Total	\$665,044	\$270,317	\$935,361

Prior year comparison with proposed budget:

- Changes from dumpster program to clean-up for over-time and interdepartment reimbursement; Roy Days overtime moved to a separate department
- Enhancement to training
- Capital requests change annually

<i>Class C Roads</i>	FY 2106 Budget	Change	FY 2017 Proposed
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Operations & maintenance	\$1,009,384	\$ 616	\$1,010,000
Projects	460,000	(420,000)	40,000
Equipment	53,616	61,702	115,318
Total	\$1,523,000	(\$357,682)	\$1,165,318

Prior year comparison with proposed budget:

- Projects and equipment requests change annually

Transportation Infrastructure	FY 2106 Budget	Change	FY 2017 Proposed
Operations & maintenance	\$ 0	\$ 0	\$ 0
Projects	0	393,000	393,000
Equipment	0	0	0
Total	\$ 0	\$393,000	\$393,000

Prior year comparison with proposed budget:

- New fund to track local option sales tax to be received from Weber County
- Projects and equipment requests change annually

Fleet Division	FY 2106 Budget	Change	FY 2017 Proposed
Personnel and benefits	\$122,318	\$23,489	\$145,807
Operations	29,750	1,500	31,250
Capital	8,000	(8,000)	0
Total	\$160,068	\$16,989	\$177,057

Prior year comparison with proposed budget:

- The Fleet Supervisor was added back in 2016; 2017 has a full year with the position
- Enhancement of a position to better reflect overall depth of responsibilities and workload
- Capital requests change annually

Public Works Administration	FY 2106 Budget	Change	FY 2017 Proposed
Personnel and benefits	\$106,999	\$ 5,369	\$112,368
Operations	57,800	5,200	63,000
Capital	0	5,690	5,690
Total	\$164,799	\$16,259	\$181,058

Prior year comparison with proposed budget:

- Increased interdepartment reimbursement for Director from Storm Water Utility Enterprise Fund and from Solid Waste Utility Enterprise Fund for staffing the clean-up; Roy Days over-time moved to separate department
- Enhancement to training

- Capital requests change annually

Parks and Recreation and Recreational Facilities:

<i>Recreation Complex</i>	FY 2106 Budget	Change	FY 2017 Proposed
Personnel and benefits	\$612,355	\$37,880	\$650,235
Operations	193,055	(3,655)	189,400
Capital	114,700	2,600	117,300
Total	\$920,110	\$36,825	\$956,935

Prior year comparison with proposed budget:

- Reduce over-time
- Maintenance in men’s and women’s locker rooms
- Advertising for the facility
- Enhancement to training
- Capital requests change annually

<i>Aquatic Center</i>	FY 2106 Budget	Change	FY 2017 Proposed
Personnel and benefits	\$270,914	\$ 9,538	\$280,452
Operations	252,030	(12,300)	239,730
Capital	2,500	(2,500)	0
Total	\$525,444	(\$ 5,262)	\$520,182

Prior year comparison with proposed budget:

- Enhancement of a position to better reflect overall depth of responsibilities and workload
- Larger maintenance items completed

<i>Roy Days</i>	FY 2106 Budget	Change	FY 2017 Proposed
Personnel and benefits	\$ 0	\$33,493	\$33,493
Operations	10,000	50,000	60,000
Event fees	0	(5,000)	(5,000)
Total	\$10,000	\$78,493	\$88,493

Prior year comparison with proposed budget:

- Roy Days moved to separate division

<i>Parks & Recreation</i>	FY 2106 Budget	Change	FY 2017 Proposed
Personnel and benefits	\$ 807,244	(\$ 2,437)	\$ 804,807
Operations	245,941	5,359	251,300

Capital	74,383	329,217	403,600
Total	\$1,127,568	\$332,139	\$1,459,707

Prior year comparison with proposed budget:

- Over-time for Roy Days moved to separate division
- One-time maintenance items completed
- Increase in railroad property lease
- Replace/refurbish football helmets
- Capital requests change annually

Debt Service

The bond on the Municipal Building remodel continues through October 2017. Total principal and interest payments are \$118,439.

The General Fund will receive \$30,000 from the Redevelopment Agency for costs incurred from improvements to the City Centre Project Area. The \$30,000 will in turn be paid to the Water and Sewer Utility Enterprise Fund to repay the loan for the installation work.

Capital Assets

The follow capital assets are included in the FY 2017 budget for the General Fund, Class C Roads, and Transportation Infrastructure. Requests were higher than current revenue streams allowed. As a result, a property tax increase is being proposed to help fund necessary capital assets.

Description	Amount
Repair sound system in Council/Court Room	\$ 13,055
Reroof Public Works building	130,000
Utility truck - Maintenance	40,000
Police vehicle rotation	185,000
Truck for Building Official	30,000
Halverne CDBG project	250,000
Street project 4975 S 1900-1950 W	383,000
Upgrade GIS software	10,000
Halverne CDBG project match	40,000
Case backhoe (share w/ Water)	12,800
12' snowplow and hitch	19,000
Spreader/salter	21,000
Salter/spreader	9,000
1 ton truck with bed and plow	53,518
Office copier – Public Works	5,690
Replace basketball court - Complex	95,000
Carpet – Complex	6,300
Pool heater – Complex	16,000
60" trim mower	10,000

16' mower	91,500
Carpet – Recreation building	4,100
Field lights for George Wahlen North Park (RAMP)	155,000
Pavilion cover George Wahlen North Park (RAMP)	108,000
RAMP grant (population)	35,000
Set aside for five year capital plan; debt structuring; Infrastructure; large apparatus	800,000
	\$2,522,963

Transfers

The budget includes transferring \$188,500 of property tax increment to the Capital Projects Fund. This is the portion of funds estimated to have become available by the 2005 tax increase for fire apparatus. \$18,000 of the tax increase will remain in the General Fund to pay for maintenance on the pumper trucks. In addition to the tax increment, \$15,000 of ambulance receipts will be transferred to the Capital Projects Fund to allow for replacement of ambulances on a three year rotation rather than a four year rotation. This is due to the increased used by the transport contracts.

This year, the \$71,525 normally transferred for recreational facility improvements will remain in the General Fund to replace the floor at the Recreation Complex. The remainder of the tax increase will stay in the General Fund for retirement of debt related to the Municipal Building Remodel.

The Information Technology and Risk Management Funds provide services to the various City departments. The General and Utility Enterprise Funds transfer monies for the cost of operations. For FY 2017, the General Fund will transfer \$307,095 and \$203,210 to the Information Technology and Risk Management Funds, respectively.

General Fund – Revenues

Roy City Corporation FY 2017 Budget

IN THIS SECTION:

- Tax
- Licenses and Permits
- Intergovernmental
- Charges for Services
- Fines and Forfeitures
- Miscellaneous
- Contributions and Transfers
- Class C Roads
- Transportation Infrastructure

Acct No	Acct Title	2014-15 Prior Year Actual	2015-16 Current Year Modified Budget	2016-17 Requested Budget	Adjustments To Requested Budget	2016-17 Recommended Budget	FY 2017 Budget vs. FY 2016
GENERAL FUND							
TAXES							
10-31-100	GENERAL PROPERTY TAXES	2,554,277.32	2,545,000.00	2,600,000.00	1,156,568.00	3,756,568.00	1,211,568.00
10-31-200	DELINQUENT PRIOR YEAR TAXES	83,390.59	50,000.00	75,000.00	.00	75,000.00	25,000.00
10-31-300	GENERAL SALES & USE TAXES	4,689,836.89	4,819,424.00	4,975,000.00	.00	4,975,000.00	155,576.00
10-31-301	LOCAL OPTION SALES TAX	.00	.00	.00	.00	.00	.00
10-31-385	TELECOM GROSS RECEIPTS 4% T	398,043.32	366,000.00	380,000.00	.00	380,000.00	14,000.00
10-31-390	PACIFICORP FRANCHISE TAX	969,470.91	1,050,000.00	1,000,000.00	.00	1,000,000.00	(50,000.00)
10-31-395	QUESTAR FRANCHISE TAX	517,347.09	550,000.00	530,000.00	.00	530,000.00	(20,000.00)
10-31-400	QWEST CORP. FRANCHISE TAX	.00	.00	.00	.00	.00	.00
10-31-405	911 TAX	.00	.00	.00	.00	.00	.00
10-31-410	COMCAST (AT&T) FRANCHISE TAX	221,438.22	220,000.00	235,000.00	.00	235,000.00	15,000.00
10-31-411	U.E. FUND FRANCHISE TAX	492,780.81	527,155.00	532,320.00	32,773.00	565,093.00	37,938.00
10-31-415	CELL PHONE TAX	.00	.00	.00	.00	.00	.00
10-31-420	FRANCHISE TAXES - OTHER	.00	.00	.00	.00	.00	.00
10-31-500	WEBER COUNTY PARAMEDIC CON	334,995.99	320,000.00	320,000.00	.00	320,000.00	.00
10-31-700	MOTOR VEHICLE FEES	308,785.64	320,000.00	310,000.00	.00	310,000.00	(10,000.00)
Total TAXES:		10,570,366.78	10,767,579.00	10,957,320.00	1,189,341.00	12,146,661.00	1,379,082.00
LICENSES AND PERMITS							
10-32-100	BUSINESS LICENSES	170,131.15	190,000.00	160,000.00	.00	160,000.00	(30,000.00)
10-32-110	BUSINESS LICENSE - LATE FEE	4,596.75	4,000.00	4,500.00	.00	4,500.00	500.00
10-32-120	FIRE INSPECTION FEE	12,545.00	12,000.00	12,000.00	.00	12,000.00	.00
10-32-200	MECHANICAL FEES	1,063.00	1,000.00	1,000.00	.00	1,000.00	.00
10-32-210	BUILDING PERMITS	137,044.60	100,000.00	75,000.00	.00	75,000.00	(25,000.00)
10-32-211	FENCE PERMITS	.00	.00	.00	.00	.00	.00
10-32-212	SIGN PERMITS	.00	.00	.00	.00	.00	.00
10-32-213	RESTORABLE VEHICLE PERMITS	100.00	.00	100.00	.00	100.00	100.00
10-32-220	STATE TRAINING SURCHARGE - 1	277.77	200.00	100.00	.00	100.00	(100.00)
10-32-230	ELECTRICAL FEES	820.50	1,000.00	1,000.00	.00	1,000.00	.00
10-32-240	PLUMBING FEES	427.50	500.00	500.00	.00	500.00	.00
10-32-250	ANIMAL LICENSES	53,175.00	50,000.00	50,000.00	.00	50,000.00	.00
10-32-260	IMPOUND FEES - OUTSIDE SHEL	.00	.00	.00	.00	.00	.00
10-32-265	BOARDING & OTHER FEES - CITY	50.00	.00	.00	.00	.00	.00
10-32-270	CAT LICENSES	2,092.00	1,500.00	2,000.00	.00	2,000.00	500.00
Total LICENSES AND PERMITS:		382,323.27	360,200.00	306,200.00	.00	306,200.00	(54,000.00)
INTERGOVERNMENTAL							
10-33-110	FEDERAL GRANT - GENERAL GOV'	.00	.00	.00	.00	.00	.00
10-33-190	C.D.B.G. REVENUE	.00	.00	250,000.00	.00	250,000.00	250,000.00
10-33-191	CDBG - PRIOR YEAR	.00	.00	.00	.00	.00	.00
10-33-560	BOYS & GIRLS CLUB flow through	.00	.00	.00	.00	.00	.00
10-33-570	COPS FAST GRANT	.00	.00	.00	.00	.00	.00
10-33-571	FEDERAL BJA BLOCK GRANT	.00	.00	.00	.00	.00	.00
10-33-572	CRIME SCENE INVESTIGATION GR	.00	.00	.00	.00	.00	.00
10-33-573	JUSTICE ASSISTANCE GRANT (JAG)	.00	5,812.00	.00	.00	.00	(5,812.00)
10-33-574	STRATEGIC PLANNING GRANT	.00	.00	.00	.00	.00	.00
10-33-575	W. C. POLICE HIRING SUPPLEMEN	92,062.52	101,937.50	101,900.00	.00	101,900.00	(37.50)
10-33-576	POLICE RISE-UP GRANT	.00	.00	.00	.00	.00	.00
10-33-579	MISC POLICE GRANTS	7,020.74	10,000.00	.00	.00	.00	(10,000.00)
10-33-580	STATE LIQUOR LAW ALLOTMENT	40,334.76	40,756.00	40,500.00	.00	40,500.00	(256.00)
10-33-590	STATE REVENUE - OTHER	17,266.60	19,976.00	15,650.00	.00	15,650.00	(4,326.00)
10-33-610	EMS GRANT - FIRE DEPT.	6,664.00	5,139.00	.00	.00	.00	(5,139.00)

Period: 00/16

Acct No	Acct Title	2014-15 Prior Year Actual	2015-16 Current Year Modified Budget	2016-17 Requested Budget	Adjustments To Requested Budget	2016-17 Recommended Budget	FY 2017 Budget vs. FY 2016
10-33-615	FIRE GRANT - FEMA & FEDERAL	87,867.00	.00	.00	.00	.00	.00
10-33-631	FIRE DEPART. GRANTS - MISC.	.00	.00	.00	.00	.00	.00
10-33-701	GRANTS FROM LOCAL SOURCES	.00	.00	.00	6,363.00	6,363.00	6,363.00
10-33-702	RAMP GRANT	8,885.77	36,884.00	35,000.00	263,000.00	298,000.00	261,116.00
Total INTERGOVERNMENTAL:		260,101.39	220,504.50	443,050.00	269,363.00	712,413.00	491,908.50
CHARGES FOR SERVICES							
10-34-110	CIRCUIT COURT REIMB TO ROY CIT	.00	.00	.00	.00	.00	.00
10-34-120	LEGAL FEES	1,724.44	2,000.00	2,000.00	.00	2,000.00	.00
10-34-121	COLLECTION FEES	345.29	500.00	500.00	.00	500.00	.00
10-34-130	ZONING AND SUBDIVISION FEE	5,450.00	5,500.00	3,000.00	.00	3,000.00	(2,500.00)
10-34-140	ANNEXATION/IMPACT FEE	.00	.00	.00	.00	.00	.00
10-34-160	STREET SIGN FEES	.00	.00	.00	.00	.00	.00
10-34-170	PLAN CHECK FEES	62,428.87	25,000.00	25,000.00	.00	25,000.00	.00
10-34-175	INSPECTION/REINSPECTION FEES	5,050.66	5,000.00	5,000.00	.00	5,000.00	.00
10-34-560	AMBULANCE FEES	1,342,577.25	1,350,000.00	1,350,000.00	.00	1,350,000.00	.00
10-34-561	FIRE & RESCUE IASIS TRANSP/HA	231,476.04	200,000.00	210,000.00	.00	210,000.00	10,000.00
10-34-570	FEES TO DEVELOPERS	3,875.00	1,000.00	1,000.00	.00	1,000.00	.00
10-34-580	POLICE REPORT FEES	16,745.00	15,000.00	15,000.00	.00	15,000.00	.00
10-34-581	TRAFFIC SCHOOL FEE (gen fund)	5,912.50	6,000.00	6,000.00	.00	6,000.00	.00
10-34-582	TRAFFIC SCHOOL FEE (police)	5,912.50	6,000.00	6,000.00	.00	6,000.00	.00
10-34-583	YOUTH COURT FINES	540.00	500.00	500.00	.00	500.00	.00
10-34-584	PUBLIC SAFETY DISPATCH FEE	70.00	.00	.00	.00	.00	.00
10-34-585	CODE ENFORCEMENT FINES	4,100.00	1,000.00	1,000.00	.00	1,000.00	.00
10-34-590	PARKING VIOLATIONS	4,317.66	7,000.00	5,000.00	.00	5,000.00	(2,000.00)
10-34-600	PARKS AND PUBLIC PROPERTY	4,495.00	8,000.00	5,000.00	.00	5,000.00	(3,000.00)
10-34-601	PARK FEES - SOCCER	.00	.00	.00	.00	.00	.00
10-34-620	AQUATIC CENTER - ADMISSIONS	344,754.50	340,000.00	340,000.00	.00	340,000.00	.00
10-34-630	AQUATIC CENTER - CONCESSIONS	87,133.25	85,000.00	85,000.00	.00	85,000.00	.00
10-34-640	AQUATIC CENTER - SALES TAX	.00	.00	.00	.00	.00	.00
10-34-650	AQUATIC CENTER - PUNCH PASSE	45.00	.00	.00	.00	.00	.00
10-34-670	AQUATIC CENTER - RENTAL FEES	43,585.50	40,000.00	44,000.00	.00	44,000.00	4,000.00
10-34-678	APPAREL SALES AND FUND RAISE	395.00	.00	.00	.00	.00	.00
10-34-679	RECREATION - ADULT PROGRAM	21,516.00	24,000.00	24,000.00	.00	24,000.00	.00
10-34-680	RECREATION - MISCELLANEOUS	.00	.00	.00	.00	.00	.00
10-34-681	RECREATION - BASEBALL	7,554.21	8,000.00	8,000.00	.00	8,000.00	.00
10-34-682	RECREATION - SOFTBALL	5,216.59	4,000.00	4,000.00	.00	4,000.00	.00
10-34-683	RECREATION - T BALL	16,309.70	15,000.00	15,000.00	.00	15,000.00	.00
10-34-684	RECREATION - FLAG FOOTBALL	.00	2,240.00	4,300.00	.00	4,300.00	2,060.00
10-34-685	RECREATION - FOOTBALL	13,938.14	16,000.00	16,000.00	.00	16,000.00	.00
10-34-686	RECREATION - BOYS BASKETBALL	24,653.50	22,000.00	24,000.00	.00	24,000.00	2,000.00
10-34-687	RECREATION - GIRLS BASKETBALL	6,406.50	6,500.00	6,500.00	.00	6,500.00	.00
10-34-688	RECREATION - BLDG & FIELD REN	21,809.93	13,275.00	18,000.00	.00	18,000.00	4,725.00
10-34-689	RECREATION - CONCESSIONS	.00	.00	.00	.00	.00	.00
10-34-690	COMPLEX - ADMISSIONS	99,520.95	100,000.00	100,000.00	.00	100,000.00	.00
10-34-700	COMPLEX - RETAIL SALES	21,307.00	20,000.00	20,000.00	.00	20,000.00	.00
10-34-710	COMPLEX - SALES TAX	.00	.00	.00	.00	.00	.00
10-34-720	COMPLEX - MEMBERSHIP FEES	89,686.05	90,000.00	90,000.00	.00	90,000.00	.00
10-34-730	COMPLEX - CLASSES & LESSONS	101,912.00	85,000.00	100,000.00	.00	100,000.00	15,000.00
10-34-740	COMPLEX - RENTAL FEES	8,301.75	10,000.00	10,000.00	.00	10,000.00	.00
10-34-810	CEMETERY LOTS - 80%	380.00	.00	.00	.00	.00	.00
10-34-830	GRAVE OPENING FEES	18,650.00	15,000.00	15,000.00	.00	15,000.00	.00
Total CHARGES FOR SERVICES:		2,628,095.78	2,528,515.00	2,558,800.00	.00	2,558,800.00	30,285.00

Period: 00/16

Acct No	Acct Title	2014-15 Prior Year Actual	2015-16 Current Year Modified Budget	2016-17 Requested Budget	Adjustments To Requested Budget	2016-17 Recommended Budget	FY 2017 Budget vs. FY 2016
FINES AND FORFEITURES							
10-35-100	FINES & FORFEITURES - DISTRICT	.00	.00	.00	.00	.00	.00
10-35-110	W/C FORFEITURE SHARE - SEIZUR	.00	.00	.00	.00	.00	.00
10-35-115	J/C - SMALL CLAIMS	44,954.00	45,000.00	40,000.00	.00	40,000.00	(5,000.00)
10-35-120	JUSTICE COURT FINES	565,994.38	525,000.00	550,000.00	.00	550,000.00	25,000.00
10-35-121	JUSTICE COURT FINES - WEBER C	158,095.84	175,000.00	175,000.00	.00	175,000.00	.00
10-35-125	J/C - PUBLIC DEFENDER'S ASSMN	5,173.08	4,000.00	4,000.00	.00	4,000.00	.00
10-35-130	J/C - ONLINE FEES	.00	5,400.00	5,000.00	.00	5,000.00	(400.00)
Total FINES AND FORFEITURES:		774,217.30	754,400.00	774,000.00	.00	774,000.00	19,600.00
MISCELLANEOUS REVENUE							
10-36-100	INTEREST EARNED	66,905.18	85,000.00	75,000.00	.00	75,000.00	(10,000.00)
10-36-300	FACILITY RENTAL FEE	11,414.34	15,000.00	13,000.00	.00	13,000.00	(2,000.00)
10-36-310	OTHER LEASE REVENUE	5,435.88	2,500.00	2,500.00	.00	2,500.00	.00
10-36-311	AT&T TOWER LEASE	12,960.00	13,000.00	13,000.00	.00	13,000.00	.00
10-36-400	SALE OF FIXED ASSETS	223,449.70	10,000.00	10,000.00	.00	10,000.00	.00
10-36-410	INVESTMENT EARNINGS	.00	.00	.00	.00	.00	.00
10-36-420	SALE OF REAL PROPERTY	.00	.00	.00	.00	.00	.00
10-36-425	SALE OF POLICE EVIDENCE	.00	.00	.00	.00	.00	.00
10-36-500	SALE OF MATERIAL & SUPPLIES	.00	.00	.00	.00	.00	.00
10-36-800	OTHER FINANCING SOURCES - C/L	.00	.00	.00	.00	.00	.00
10-36-810	PROCEEDS FROM ISSUANCE OF B	.00	.00	.00	.00	.00	.00
10-36-811	PROCEEDS FROM ISSUANCE OF B	.00	.00	.00	.00	.00	.00
10-36-815	PROCEEDS FROM REFUNDING BO	.00	.00	.00	.00	.00	.00
10-36-890	GAIN (LOSS) ON DEBT DEFEASAN	.00	.00	.00	.00	.00	.00
10-36-900	OTHER REVENUE - NOT IDENTIFIE	30,662.64	25,000.00	20,000.00	.00	20,000.00	(5,000.00)
Total MISCELLANEOUS REVENUE:		350,827.74	150,500.00	133,500.00	.00	133,500.00	(17,000.00)
CONTRIBUTIONS AND TRANSFERS							
10-38-165	TRANSFER - U.E. FUND INTERDEP	.00	.00	.00	.00	.00	.00
10-38-250	RDA MANAGEMENT FEE	132,000.00	130,000.00	132,300.00	.00	132,300.00	2,300.00
10-38-360	CONTRIBUTION FROM PARK DEVE	.00	.00	.00	.00	.00	.00
10-38-410	CONTRIBUTION - OTHER GVT UNIT	455,714.00	.00	.00	.00	.00	.00
10-38-420	INSURANCE REVOLVING TRANSFE	.00	.00	.00	.00	.00	.00
10-38-421	CLASS "C" ROAD TRANSFER	.00	.00	.00	.00	.00	.00
10-38-422	CAPITAL PROJECT FUND RES EQ T	.00	.00	.00	.00	.00	.00
10-38-423	DEBT SERVICE TRANSFER	.00	.00	.00	.00	.00	.00
10-38-500	CONTR. CLASS 'C' SURPLUS	.00	.00	.00	.00	.00	.00
10-38-505	TRANSFER FROM RDA	172,700.00	30,000.00	30,000.00	.00	30,000.00	.00
10-38-700	CONTR GENERAL FUND SURPLUS	.00	208,894.46	1,616,207.00	(897,203.00)	719,004.00	510,109.54
10-38-701	PRIVATE CONTRIBUTIONS "DARE"	.00	.00	.00	.00	.00	.00
10-38-702	PRIVATE CONTRIBUTION - ROY DA	100.00	.00	.00	10,000.00	10,000.00	10,000.00
10-38-710	NON-EMPLOYER R/P CONTRIBUTI	.00	.00	.00	.00	.00	.00
Total CONTRIBUTIONS AND TRANSFERS:		760,514.00	368,894.46	1,778,507.00	(887,203.00)	891,304.00	522,409.54
Net Total GENERAL FUND:		15,726,446.26	15,150,592.96	16,951,377.00	571,501.00	17,522,878.00	2,372,285.04

Period: 00/16

Acct No	Acct Title	2014-15 Prior Year Actual	2015-16 Current Year Modified Budget	2016-17 Requested Budget	Adjustments To Requested Budget	2016-17 Recommended Budget	FY 2017 Budget vs. FY 2016
CLASS "C" ROADS							
INTERGOVERNMENTAL							
64-33-100	CLASS C ROAD ALLOTMENT	1,105,099.26	1,050,000.00	1,295,000.00	.00	1,295,000.00	245,000.00
64-33-101	LOCAL OPTION SALES TAX	.00	.00	393,000.00	(393,000.00)	.00	.00
Total INTERGOVERNMENTAL:		1,105,099.26	1,050,000.00	1,688,000.00	(393,000.00)	1,295,000.00	245,000.00
CHARGES FOR SERVICES							
64-34-310	STREET CUT FEES	5,980.25	5,000.00	.00	.00	.00	(5,000.00)
64-34-320	CHIP & SEAL, RESTRICTED	.00	.00	.00	.00	.00	.00
Total CHARGES FOR SERVICES:		5,980.25	5,000.00	.00	.00	.00	(5,000.00)
MISCELLANEOUS REVENUE							
64-36-100	INTEREST EARNINGS	9,583.52	8,000.00	13,000.00	.00	13,000.00	5,000.00
64-36-900	OTHER REVENUE - NOT IDENTIFIE	.00	.00	.00	.00	.00	.00
Total MISCELLANEOUS REVENUE:		9,583.52	8,000.00	13,000.00	.00	13,000.00	5,000.00
CONTRIBUTIONS AND TRANSFERS							
64-38-700	CONTRIBUTION FROM FUND BALA	.00	400,000.00	.00	.00	.00	(400,000.00)
64-38-702	CONTRIBUTION - PROPERTY OWN	.00	60,000.00	.00	.00	.00	(60,000.00)
Total CONTRIBUTIONS AND TRANSFERS:		.00	460,000.00	.00	.00	.00	(460,000.00)
Net Total CLASS "C" ROADS:		1,120,663.03	1,523,000.00	1,701,000.00	(393,000.00)	1,308,000.00	(215,000.00)

Acct No	Acct Title	2014-15 Prior Year Actual	2015-16 Current Year Modified Budget	2016-17 Requested Budget	Adjustments To Requested Budget	2016-17 Recommended Budget	FY 2017 Budget vs. FY 2016
TRANSPORTATION INFRASTRUCTURE							
INTERGOVERNMENTAL REVENUE							
65-33-100	LOCAL OPTION SALES TAX (.25%)	.00	.00	.00	.00	.00	.00
	Total INTERGOVERNMENTAL REVENUE:	.00	.00	.00	.00	.00	.00
MISCELLANEOUS REVENUE							
65-36-900	OTHER REVENUE - NOT IDENTIFIE	.00	.00	.00	.00	.00	.00
	Total MISCELLANEOUS REVENUE:	.00	.00	.00	.00	.00	.00
CONTRIBUTIONS AND TRANSFERS							
65-38-400	CONTRIB FROM OTHER GOV'T UNI	.00	.00	.00	393,000.00	393,000.00	393,000.00
65-38-700	CONTRIBUTION FROM FUND BALA	.00	.00	.00	.00	.00	.00
	Total CONTRIBUTIONS AND TRANSFERS:	.00	.00	.00	393,000.00	393,000.00	393,000.00
	Net Total TRANSPORTATION INFRASTRUCTURE:	.00	.00	.00	393,000.00	393,000.00	393,000.00
	Net Grand Totals:	<u>16,847,109.29</u>	<u>16,673,592.96</u>	<u>18,652,377.00</u>	<u>571,501.00</u>	<u>19,223,878.00</u>	<u>2,550,285.04</u>

General Fund - Expenditures

Roy City Corporation FY 2017 Budget

IN THIS SECTION:

- Legislative
- Legal
- Justice Court
- Finance
- Transfer to Risk Management, Information Technology, and Capital Projects
- Building Maintenance
- Police and Animal Services
- Fire and Rescue
- Community Development
- Streets
- Fleet
- Public Works Administration
- Recreation Complex
- Aquatic Center
- Roy Days
- Parks and Recreation
- Debt Service
- Class C Roads
- Transportation Infrastructure

Period: 00/16

Acct No	Acct Title	2014-15 Prior Year Actual	2015-16 Current Year Modified Budget	2016-17 Requested Budget	Adjustments To Requested Budget	2016-17 Recommended Budget	FY 2017 Budget vs. FY 2016
GENERAL FUND							
LEGISLATIVE							
10-41-090	EMPLOYEE WAGE REIMBURSEME	(58,025.00)	(64,016.00)	(59,869.00)	(840.00)	(60,709.00)	3,307.00
10-41-100	OVERTIME	1,043.96	500.00	500.00	.00	500.00	.00
10-41-110	PERMANENT EMPLOYEES WAGES	341,147.12	228,873.00	232,332.00	3,337.00	235,669.00	6,796.00
10-41-120	PART-TIME/TEMPORARY WAGES	24,619.85	27,470.00	.00	.00	.00	(27,470.00)
10-41-130	F.I.C.A.	21,707.11	19,646.00	17,810.00	255.00	18,065.00	(1,581.00)
10-41-140	RETIREMENT	46,849.25	52,697.00	53,418.00	752.00	54,170.00	1,473.00
10-41-150	INSURANCE	13,831.55	16,269.00	17,636.00	(850.00)	16,786.00	517.00
10-41-160	WORKMENS COMPENSATION	5,127.24	3,488.00	4,163.00	55.00	4,218.00	730.00
10-41-170	UNEMPLOYMENT COMPENSATION	.00	150.00	100.00	.00	100.00	(50.00)
10-41-190	TRANSPORATION ALLOWANCE	.00	.00	.00	.00	.00	.00
10-41-210	BOOKS, SUBSCRIP., MEMBERSHI	21,772.16	22,850.00	21,850.00	1,000.00	22,850.00	.00
10-41-220	PUBLIC NOTICES	6,150.83	8,000.00	8,000.00	.00	8,000.00	.00
10-41-230	TRAVEL/TRAINING EXPENSE	5,852.31	12,700.00	12,700.00	.00	12,700.00	.00
10-41-240	OFFICE SUPPLIES AND EXPENSE	2,308.52	3,000.00	3,000.00	.00	3,000.00	.00
10-41-250	EQUIPMENT, SUPPLIES & MAINT	5,695.50	1,500.00	2,475.00	.00	2,475.00	975.00
10-41-280	TELEPHONE EXPENSE	2,285.09	2,000.00	2,000.00	.00	2,000.00	.00
10-41-310	PROFESSIONAL & TECHNICAL SVC	5,162.51	18,800.00	6,300.00	1,700.00	8,000.00	(10,800.00)
10-41-380	ELECTION EXPENSE	.00	17,000.00	.00	.00	.00	(17,000.00)
10-41-420	FUEL	3,141.65	4,000.00	4,000.00	.00	4,000.00	.00
10-41-430	VEHICLE MAINTENANCE	1,928.20	2,500.00	2,500.00	.00	2,500.00	.00
10-41-600	COMMUNITY ACTIVITIES	36,942.47	46,000.00	60,000.00	(59,000.00)	1,000.00	(45,000.00)
10-41-601	COMMUNITY ACTY - CONTRIBUTIO	.00	.00	(15,000.00)	15,000.00	.00	.00
10-41-605	BOYS & GIRLS CLUB ALLOCATION	.00	.00	.00	.00	.00	.00
10-41-610	EMPLOYEE PROGRAMS	16,040.41	22,100.00	20,800.00	.00	20,800.00	(1,300.00)
10-41-615	EDUCATIONAL ASSISTANCE	.00	.00	.00	.00	.00	.00
10-41-620	SUNDRY CHARGES	.00	.00	.00	.00	.00	.00
10-41-630	PROMOTION OF CITY	.00	.00	.00	.00	.00	.00
10-41-640	COUNCIL CONTINGENCY	20,356.53	15,000.00	16,000.00	(1,000.00)	15,000.00	.00
10-41-740	CAPITAL ASSETS	5,297.99	.00	.00	.00	.00	.00
Total LEGISLATIVE:		529,235.25	460,527.00	410,715.00	(39,591.00)	371,124.00	(89,403.00)
CAPITAL EXPENDITURES							
10-46-771	CAPITAL - LEGISLATION	.00	.00	.00	800,000.00	800,000.00	800,000.00
Total CAPITAL EXPENDITURES:		.00	.00	.00	800,000.00	800,000.00	800,000.00

Acct No	Acct Title	2014-15 Prior Year Actual	2015-16 Current Year Modified Budget	2016-17 Requested Budget	Adjustments To Requested Budget	2016-17 Recommended Budget	FY 2017 Budget vs. FY 2016
GENERAL FUND							
LEGAL							
10-42-090	EMPLOYEE WAGE REIMBURSEME	(59,107.00)	(50,423.00)	(38,164.00)	(1,936.00)	(40,100.00)	10,323.00
10-42-100	OVERTIME	.00	.00	.00	.00	.00	.00
10-42-110	PERMANENT EMPLOYEES WAGES	90,548.68	100,527.00	167,414.00	9,994.00	177,408.00	76,881.00
10-42-120	PART-TIME/TEMPORARY WAGES	53,702.42	74,024.00	36,605.00	735.00	37,340.00	(36,684.00)
10-42-130	F.I.C.A.	11,017.37	13,352.00	15,608.00	819.00	16,427.00	3,075.00
10-42-140	RETIREMENT	21,586.39	24,126.00	35,387.00	3,115.00	38,502.00	14,376.00
10-42-150	INSURANCE	12,032.90	14,376.00	31,198.00	(1,154.00)	30,044.00	15,668.00
10-42-160	WORKMENS COMPENSATION	2,279.63	3,174.00	3,627.00	186.00	3,813.00	639.00
10-42-170	UNEMPLOYMENT COMPENSATION	.00	150.00	200.00	.00	200.00	50.00
10-42-190	TRANSPORTATION ALLOWANCE	3,500.00	4,200.00	4,200.00	.00	4,200.00	.00
10-42-210	BOOKS, SUBSCRIP., MEMBERSHI	1,702.01	6,400.00	6,800.00	(4,800.00)	2,000.00	(4,400.00)
10-42-230	TRAVEL/TRAINING EXPENSE	3,660.31	4,700.00	4,700.00	.00	4,700.00	.00
10-42-240	OFFICE SUPPLIES & EXPENSE	1,768.04	1,715.00	1,715.00	.00	1,715.00	.00
10-42-250	EQUIPMENT, SUPPLIES & MAINT	.00	50.00	50.00	.00	50.00	.00
10-42-280	TELEPHONE EXPENSE	1,039.64	1,460.00	1,460.00	.00	1,460.00	.00
10-42-310	PROFESSIONAL & TECHNICAL SVC	21,286.00	21,600.00	21,600.00	.00	21,600.00	.00
10-42-620	SUNDRY CHARGES	.00	700.00	700.00	.00	700.00	.00
10-42-740	CAPITAL ASSETS	.00	.00	.00	.00	.00	.00
10-42-780	DEPRECIATION	.00	.00	.00	.00	.00	.00
Total LEGAL:		165,016.39	220,131.00	293,100.00	6,959.00	300,059.00	79,928.00

Acct No	Acct Title	2014-15	2015-16	2016-17	Adjustments	2016-17	FY 2017
		Prior Year Actual	Current Year Modified Budget	Requested Budget	To Requested Budget	Recommended Budget	Budget vs. FY 2016
JUSTICE COURT							
10-44-100	OVERTIME	2,599.49	2,000.00	1,000.00	6,500.00	7,500.00	5,500.00
10-44-110	PERMANENT EMPLOYEES WAGES	200,446.51	201,822.00	205,333.00	4,110.00	209,443.00	7,621.00
10-44-120	PART-TIME/TEMPORARY WAGES	16,554.05	19,636.00	20,978.00	(1,726.00)	19,252.00	(384.00)
10-44-130	F.I.C.A.	15,718.91	17,095.00	17,390.00	679.00	18,069.00	974.00
10-44-140	RETIREMENT	37,484.35	37,462.00	38,110.00	1,959.00	40,069.00	2,607.00
10-44-150	INSURANCE	55,428.10	55,709.00	57,336.00	(2,254.00)	55,082.00	(627.00)
10-44-160	WORKMENS COMPENSATION	1,817.80	1,935.00	2,010.00	47.00	2,057.00	122.00
10-44-170	UNEMPLOYMENT COMPENSATION	.00	250.00	250.00	.00	250.00	.00
10-44-210	BOOKS, SUBSCRIPTIONS, MEMBE	573.00	1,000.00	1,000.00	.00	1,000.00	.00
10-44-230	TRAVEL/TRAINING EXPENSE	4,539.16	4,000.00	5,000.00	.00	5,000.00	1,000.00
10-44-240	OFFICE SUPPLIES & EXPENSE	2,698.96	5,000.00	4,000.00	.00	4,000.00	(1,000.00)
10-44-250	EQUIPMENT, SUPPLIES, & MAINT	4,974.12	1,000.00	1,000.00	.00	1,000.00	.00
10-44-280	TELEPHONE	867.45	600.00	600.00	.00	600.00	.00
10-44-310	PROFESSIONAL & TECHNICAL SVC	12,079.87	19,400.00	19,400.00	.00	19,400.00	.00
10-44-620	SUNDRY CHARGES	(0.36)	.00	.00	.00	.00	.00
10-44-740	CAPITAL ASSETS	.00	.00	.00	13,055.00	13,055.00	13,055.00
10-44-780	DEPRECIATION	.00	.00	.00	.00	.00	.00
Total JUSTICE COURT:		355,781.41	366,909.00	373,407.00	22,370.00	395,777.00	28,868.00

Period: 00/16

Acct No	Acct Title	2014-15	2015-16	2016-17	Adjustments	2016-17	FY 2017
		Prior Year Actual	Current Year Modified Budget	Requested Budget	To Requested Budget	Recommended Budget	Budget vs. FY 2016
FINANCE							
10-45-090	EMPLOYEE WAGE REIMBURSEME	(204,145.00)	(224,515.00)	(250,014.00)	(4,833.00)	(254,847.00)	(30,332.00)
10-45-100	OVERTIME	.00	1,000.00	1,000.00	.00	1,000.00	.00
10-45-110	PERMANENT EMPLOYEES WAGES	374,265.79	407,411.00	414,622.00	8,690.00	423,312.00	15,901.00
10-45-120	PART-TIME/TEMPORARY WAGES	21,134.91	41,097.00	26,095.00	5,404.00	31,499.00	(9,598.00)
10-45-130	F.I.C.A.	28,915.38	34,389.00	33,791.00	1,081.00	34,872.00	483.00
10-45-140	RETIREMENT	74,761.02	81,464.00	82,134.00	2,243.00	84,377.00	2,913.00
10-45-150	INSURANCE	73,169.62	86,017.00	108,922.00	(4,264.00)	104,658.00	18,641.00
10-45-160	WORKMENS COMPENSATION	2,422.11	2,588.00	3,093.00	71.00	3,164.00	576.00
10-45-170	UNEMPLOYMENT COMPENSATION	.00	500.00	500.00	.00	500.00	.00
10-45-190	TRANSPORATION ALLOWANCE	4,200.00	4,200.00	4,200.00	.00	4,200.00	.00
10-45-210	BOOKS, SUBSCRIP., MEMBERSHI	679.45	925.00	925.00	.00	925.00	.00
10-45-220	PUBLIC NOTICES	6,380.52	6,000.00	6,000.00	.00	6,000.00	.00
10-45-230	TRAVEL/TRAINING EXPENSE	1,294.66	3,500.00	3,500.00	.00	3,500.00	.00
10-45-240	OFFICE SUPPLIES AND EXPENSE	6,141.76	7,000.00	7,000.00	.00	7,000.00	.00
10-45-250	EQUIPMENT, SUPPLIES & MAINT	1,486.65	2,000.00	3,375.00	.00	3,375.00	1,375.00
10-45-280	TELEPHONE EXPENSE	646.23	800.00	800.00	.00	800.00	.00
10-45-310	PROFESSIONAL & TECHNICAL SVC	6,664.92	13,200.00	12,650.00	.00	12,650.00	(550.00)
10-45-370	CENTRAL STORES	.00	250.00	250.00	.00	250.00	.00
10-45-620	SUNDRY CHARGES	117.02	500.00	500.00	.00	500.00	.00
10-45-740	CAPITAL ASSETS	2,564.05	.00	.00	.00	.00	.00
10-45-780	DEPRECIATION	.00	.00	.00	.00	.00	.00
Total FINANCE:		400,699.09	468,326.00	459,343.00	8,392.00	467,735.00	(591.00)

Acct No	Acct Title	2014-15 Prior Year Actual	2015-16 Current Year Modified Budget	2016-17 Requested Budget	Adjustments To Requested Budget	2016-17 Recommended Budget	FY 2017 Budget vs. FY 2016
GENERAL FUND							
LIABILITY INSURANCE							
10-43-510	INSURANCE/SURETY BONDS	216,107.00	213,290.00	203,210.00	.00	203,210.00	(10,080.00)
	Total LIABILITY INSURANCE:	216,107.00	213,290.00	203,210.00	.00	203,210.00	(10,080.00)
TRANSFERS							
10-50-310	TRANSFER TO INFORMATION TEC	299,267.00	281,297.00	232,240.00	74,855.00	307,095.00	25,798.00
10-50-315	TRANSFER TO U. E. FUND	.00	.00	.00	.00	.00	.00
10-50-325	TRANSFER TO CAPITAL PROJECTS	1,787,031.00	257,025.00	275,025.00	(89,525.00)	185,500.00	(71,525.00)
10-50-328	TRANSFER TO PARK DEVELOPME	.00	.00	.00	.00	.00	.00
10-50-330	TRANSFER TO BEAUTIFICATION FU	.00	.00	.00	.00	.00	.00
10-50-331	TRANSFER TO FUND BALANCE	.00	.00	.00	.00	.00	.00
10-50-340	TRANSFER TO RDA	.00	.00	.00	.00	.00	.00
10-50-430	SET ASIDE TO FUND NON-CAP PR	.00	.00	.00	356,568.00	356,568.00	356,568.00
	Total TRANSFERS:	2,086,298.00	538,322.00	507,265.00	341,898.00	849,163.00	310,841.00

Acct No	Acct Title	2014-15 Prior Year Actual	2015-16 Current Year Modified Budget	2016-17 Requested Budget	Adjustments To Requested Budget	2016-17 Recommended Budget	FY 2017 Budget vs. FY 2016
GENERAL FUND							
BUILDING/GROUND MAINT DIVISION							
10-51-090	EMPLOYEE WAGE REIMBURSEME	(49,738.62)	(49,414.00)	(55,079.00)	2,432.00	(52,647.00)	(3,233.00)
10-51-100	OVERTIME	10,590.07	7,000.00	11,000.00	(4,000.00)	7,000.00	.00
10-51-110	PERMANENT EMPLOYEES WAGES	220,547.60	167,964.00	187,789.00	(7,322.00)	180,467.00	12,503.00
10-51-120	PART-TIME/TEMPORARY WAGES	5,586.83	15,948.00	15,254.00	101.00	15,355.00	(593.00)
10-51-130	F.I.C.A.	17,259.40	14,604.00	16,373.00	(857.00)	15,516.00	912.00
10-51-140	RETIREMENT	42,866.25	30,727.00	35,181.00	(1,873.00)	33,308.00	2,581.00
10-51-150	INSURANCE	64,910.35	56,427.00	62,284.00	(2,727.00)	59,557.00	3,130.00
10-51-160	WORKMENS COMPENSATION	3,995.97	3,471.00	4,580.00	(229.00)	4,351.00	880.00
10-51-170	UNEMPLOYMENT COMPENSATION	.00	300.00	300.00	.00	300.00	.00
10-51-180	UNIFORM ALLOWANCE	1,762.50	1,500.00	1,500.00	.00	1,500.00	.00
10-51-210	BOOKS, SUBSCRIP., MEMBERSHI	.00	.00	.00	.00	.00	.00
10-51-220	PUBLIC NOTICES	.00	500.00	500.00	.00	500.00	.00
10-51-230	TRAVEL/TRAINING EXPENSE	.00	200.00	200.00	.00	200.00	.00
10-51-240	OFFICE SUPPLIES & EXPENSE	146.49	200.00	200.00	.00	200.00	.00
10-51-250	EQUIPMENT, SUPPLIES & MAINT	13,173.08	23,600.00	21,600.00	.00	21,600.00	(2,000.00)
10-51-260	BUILDING & GROUNDS MAINTENA	52,428.25	57,890.00	52,890.00	2,000.00	54,890.00	(3,000.00)
10-51-270	UTILITIES	161,867.93	151,000.00	151,000.00	.00	151,000.00	.00
10-51-280	TELEPHONE EXPENSE	2,636.14	2,200.00	1,500.00	.00	1,500.00	(700.00)
10-51-310	PROFESSIONAL & TECHNICAL SVC	1,607.35	5,250.00	5,250.00	.00	5,250.00	.00
10-51-330	MISCELLANEOUS SERVICES	.00	.00	.00	.00	.00	.00
10-51-420	FUEL	5,441.21	5,950.00	5,950.00	.00	5,950.00	.00
10-51-430	VEHICLE MAINTENANCE	4,444.48	4,300.00	5,000.00	.00	5,000.00	700.00
10-51-440	POOL OPERATIONS	.00	.00	.00	.00	.00	.00
10-51-450	TRASH COLLECTION SHOP/MUN B	.00	.00	.00	.00	.00	.00
10-51-540	STREET LIGHTS	100,599.85	93,000.00	100,000.00	.00	100,000.00	7,000.00
10-51-740	CAPITAL ASSETS	263,336.94	20,300.00	302,000.00	(132,000.00)	170,000.00	149,700.00
10-51-780	DEPRECIATION	.00	.00	.00	.00	.00	.00
Total BUILDING/GROUND MAINT DIVISION:		923,462.07	612,917.00	925,272.00	(144,475.00)	780,797.00	167,880.00

Period: 00/16

Acct No	Acct Title	2014-15	2015-16	2016-17	Adjustments	2016-17	FY 2017
		Prior Year Actual	Current Year Modified Budget	Requested Budget	To Requested Budget	Recommended Budget	Budget vs. FY 2016
POLICE AND ANIMAL SERVICES							
10-54-090	EMPLOYEE WAGE REIMBURSEME	(46,459.00)	(42,100.00)	(51,200.00)	.00	(51,200.00)	(9,100.00)
10-54-100	OVERTIME	130,795.98	146,550.00	166,250.00	(3,000.00)	163,250.00	16,700.00
10-54-110	PERMANENT EMPLOYEES WAGES	2,336,958.34	2,300,170.00	2,339,988.00	59,118.00	2,399,106.00	98,936.00
10-54-120	PART-TIME WAGES	.00	.00	.00	.00	.00	.00
10-54-121	PART-TIME WAGES - XING GUARD	103,174.94	101,542.00	106,409.00	2,163.00	108,572.00	7,030.00
10-54-122	PART-TIMES WAGES - COMMNTY S	.00	.00	.00	.00	.00	.00
10-54-130	F.I.C.A.	188,959.87	194,942.00	199,868.00	4,460.00	204,328.00	9,386.00
10-54-140	RETIREMENT	703,534.67	699,379.00	736,367.00	6,932.00	743,299.00	43,920.00
10-54-150	INSURANCE	455,459.70	442,394.00	463,884.00	(14,560.00)	449,324.00	6,930.00
10-54-160	WORKMENS COMPENSATION	40,238.01	43,117.00	52,778.00	1,143.00	53,921.00	10,804.00
10-54-170	UNEMPLOYMENT COMPENSATION	.00	3,800.00	3,800.00	.00	3,800.00	.00
10-54-180	REGULAR OFFICERS UNIFORMS	31,595.62	33,600.00	33,600.00	.00	33,600.00	.00
10-54-190	TRANSPORATION ALLOWANCE	.00	.00	.00	.00	.00	.00
10-54-191	K-9 STIPEND	9,124.99	9,100.00	9,100.00	.00	9,100.00	.00
10-54-210	BOOKS, SUBSCRIP., MEMBERSHI	1,718.37	5,630.00	6,280.00	.00	6,280.00	650.00
10-54-220	PUBLIC NOTICES	72.50	150.00	150.00	.00	150.00	.00
10-54-230	TRAVEL/TRAINING EXPENSE	23,247.11	26,150.00	26,150.00	.00	26,150.00	.00
10-54-240	OFFICE SUPPLIES & EXPENSE	10,457.88	19,450.00	19,450.00	.00	19,450.00	.00
10-54-250	EQUIPMENT, SUPPLIES & MAINT	13,306.76	19,200.00	19,200.00	.00	19,200.00	.00
10-54-280	TELEPHONE EXPENSE	26,776.40	29,830.00	29,830.00	.00	29,830.00	.00
10-54-310	PROFESSIONAL & TECHNICAL SVC	150,273.91	161,082.00	163,089.00	.00	163,089.00	2,007.00
10-54-410	EVIDENCE SUPPLIES	1,175.35	7,650.00	2,000.00	.00	2,000.00	(5,650.00)
10-54-420	FUEL	76,374.09	97,600.00	100,000.00	.00	100,000.00	2,400.00
10-54-430	VEHICLE MAINTENANCE	22,769.05	29,000.00	29,000.00	.00	29,000.00	.00
10-54-460	BLOOD ALCOHOL TESTS	3,448.51	4,000.00	4,000.00	.00	4,000.00	.00
10-54-500	SPECIAL PUBLIC SAFETY SUPPLIE	21,111.08	46,136.00	37,324.00	.00	37,324.00	(8,812.00)
10-54-510	RETIREMENT INCENTIVES	.00	.00	.00	.00	.00	.00
10-54-512	YOUTH COURT SUPPLIES, ETC	.00	.00	.00	.00	.00	.00
10-54-513	YOUTH COURT WAGES & BENEFIT	.00	.00	.00	.00	.00	.00
10-54-520	TRAFFIC SCHOOL SUPPLIES	195.56	300.00	300.00	.00	300.00	.00
10-54-525	EQUIPMENT - TRAFFIC SCHOOL FN	.00	5,850.00	.00	.00	.00	(5,850.00)
10-54-530	TRAFFIC SCHOOL WAGES & BENE	1,334.24	2,150.00	2,150.00	.00	2,150.00	.00
10-54-540	"DARE" PROGRAM SUPPLIES	4,772.63	5,000.00	5,000.00	.00	5,000.00	.00
10-54-550	K-9 UNIT EXPENDITURES	3,104.68	3,450.00	3,050.00	.00	3,050.00	(400.00)
10-54-555	JAG GRANT EXPEN	.00	.00	.00	.00	.00	.00
10-54-556	BEER TAX EXPENDITURES	11,051.74	21,502.96	10,000.00	.00	10,000.00	(11,502.96)
10-54-557	GEARS/EASY GRANT	.00	900.00	1,000.00	.00	1,000.00	100.00
10-54-558	UTAP GRANT EXPENDITURES	.00	.00	.00	.00	.00	.00
10-54-559	BLOCK GRANT EXPENDITURES	.00	.00	.00	.00	.00	.00
10-54-560	RISE-UP GRANT EXPENDITURES	.00	.00	.00	.00	.00	.00
10-54-561	CRIME SCENE INVESTIGATION GR	.00	.00	.00	.00	.00	.00
10-54-569	FORFEITURE FUND EXPENDITURE	.00	.00	.00	.00	.00	.00
10-54-570	OTHER GRANT EXPENDITURES	.00	.00	.00	.00	.00	.00
10-54-610	MISCELLANEOUS SUPPLIES	506.00	1,160.00	1,500.00	.00	1,500.00	340.00
10-54-620	SUNDRY	46.00	200.00	200.00	.00	200.00	.00
10-54-740	CAPITAL ASSETS	46,818.64	223,100.00	210,000.00	(25,000.00)	185,000.00	(38,100.00)
10-54-750	CAPITAL ASSETS - SP PUBLIC SAF	6,184.00	.00	.00	.00	.00	.00
10-54-760	CAPITAL ASSETS - GRANT FUNDS	.00	.00	.00	.00	.00	.00
10-54-780	DEPRECIATION	.00	.00	.00	.00	.00	.00
Total POLICE AND ANIMAL SERVICES:		4,378,127.62	4,641,984.96	4,730,517.00	31,256.00	4,761,773.00	119,788.04

Acct No	Acct Title	2014-15 Prior Year Actual	2015-16 Current Year Modified Budget	2016-17 Requested Budget	Adjustments To Requested Budget	2016-17 Recommended Budget	FY 2017 Budget vs. FY 2016
FIRE & RESCUE							
10-58-090	EMPLOYEE WAGE REIMBURSEME	(6,013.08)	.00	.00	.00	.00	.00
10-58-100	OVERTIME	148,298.36	162,650.00	164,364.00	16,834.00	181,198.00	18,548.00
10-58-110	PERMANENT EMPLOYEES WAGES	1,553,748.98	1,600,840.00	1,639,576.00	171,479.00	1,811,055.00	210,215.00
10-58-120	PART-TIME/TEMPORARY WAGES	406,275.16	419,723.00	439,046.00	(192,890.00)	246,156.00	(173,567.00)
10-58-130	F.I.C.A.	156,258.96	167,015.00	171,588.00	(349.00)	171,239.00	4,224.00
10-58-140	RETIREMENT	276,914.51	290,522.00	296,175.00	30,516.00	326,691.00	36,169.00
10-58-150	INSURANCE	367,662.81	367,713.00	408,758.00	32,550.00	441,308.00	73,595.00
10-58-160	WORKMENS COMPENSATION	51,330.98	64,293.00	75,533.00	(181.00)	75,352.00	11,059.00
10-58-170	UNEMPLOYMENT COMPENSATION	.00	3,600.00	3,650.00	150.00	3,800.00	200.00
10-58-180	REGULAR OFFICERS UNIFORMS	21,874.99	22,400.00	23,100.00	2,100.00	25,200.00	2,800.00
10-58-190	TRANSPORTATION ALLOWANCE	.00	.00	.00	.00	.00	.00
10-58-210	BOOKS, SUBSCRIPTIONS, MEMBE	3,656.55	2,650.00	2,950.00	.00	2,950.00	300.00
10-58-220	PUBLIC NOTICES	.00	.00	.00	.00	.00	.00
10-58-230	TRAVEL/TRAINING EXPENSE (FIRE	7,959.76	9,360.00	9,360.00	.00	9,360.00	.00
10-58-231	TRAVEL/TRAINING EXPENSE (EMS	5,931.01	6,000.00	6,000.00	.00	6,000.00	.00
10-58-240	OFFICE SUPPLIES & EXPENSE	5,195.23	5,550.00	7,050.00	(1,000.00)	6,050.00	500.00
10-58-250	EQUIP, SUPPLIES, MAINT (FIRE)	30,220.61	37,264.25	39,100.00	.00	39,100.00	1,835.75
10-58-251	EQUIP, SUPPLIES, MAINT (EMS)	13,812.83	14,100.00	15,100.00	.00	15,100.00	1,000.00
10-58-252	MEDICAL SUPPLIES (EMS)	45,995.51	56,000.00	56,000.00	.00	56,000.00	.00
10-58-255	FIRE PREVENTION/EDUCATION PR	7,449.69	8,225.00	8,225.00	.00	8,225.00	.00
10-58-256	FIRE EDUCATION - CERT	.00	280.00	280.00	.00	280.00	.00
10-58-260	BUILDING,GROUNDS,SUPPLY MAI	14,331.54	14,635.75	7,600.00	(1,500.00)	6,100.00	(8,535.75)
10-58-280	TELEPHONE	3,915.89	4,890.00	4,890.00	.00	4,890.00	.00
10-58-310	PROF & TECHNICAL SVCS (FIRE)	13,191.99	14,050.00	15,050.00	.00	15,050.00	1,000.00
10-58-311	PROF & TECHNICAL SVCS (EMS)	22,425.30	19,670.00	17,670.00	.00	17,670.00	(2,000.00)
10-58-312	FIRST PROFESSIONAL FEES	109,646.17	110,900.00	110,900.00	.00	110,900.00	.00
10-58-320	GRANT - EMS	2,114.24	5,139.00	.00	.00	.00	(5,139.00)
10-58-321	FIRE GRANT - FRARCFFP	.00	.00	.00	.00	.00	.00
10-58-322	OTHER GRANT EXPENDITURES	.00	.00	.00	.00	.00	.00
10-58-330	OTHER SERVICES	5,394.25	5,700.00	3,900.00	1,000.00	4,900.00	(800.00)
10-58-340	UTAH STATE AMBULANCE ACCESS	.00	50,000.00	50,000.00	.00	50,000.00	.00
10-58-420	FUEL (FIRE)	19,460.51	24,360.00	24,360.00	.00	24,360.00	.00
10-58-421	FUEL (EMS)	28,869.64	30,000.00	30,000.00	.00	30,000.00	.00
10-58-430	VEHICLE MAINTENANCE (FIRE)	31,698.91	39,000.00	57,000.00	.00	57,000.00	18,000.00
10-58-431	VEHICLE MAINTENANCE (EMS)	13,512.07	11,500.00	11,500.00	.00	11,500.00	.00
10-58-510	INSURANCE	.00	.00	.00	.00	.00	.00
10-58-520	E.M.T. TRAINING	.00	.00	.00	.00	.00	.00
10-58-620	SUNDRY	.00	.00	.00	.00	.00	.00
10-58-740	CAPITAL ASSETS	126,790.19	3,500.00	710,690.00	(710,690.00)	.00	(3,500.00)
10-58-760	CAPITAL ASSETS - GRANT FUNDS	107,230.00	.00	.00	.00	.00	.00
10-58-780	DEPRECIATION	.00	.00	.00	.00	.00	.00
Total FIRE & RESCUE:		3,595,153.56	3,571,530.00	4,409,415.00	(651,981.00)	3,757,434.00	185,904.00

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Acct No	Acct Title	2014-15	2015-16	2016-17	Adjustments	2016-17	FY 2017
		Prior Year Actual	Current Year Modified Budget	Requested Budget	To Requested Budget	Recommended Budget	Budget vs. FY 2016
COMMUNITY DEVELOPMENT							
10-59-090	EMPLOYEE WAGE REIMBURSEME	(7,663.00)	(8,033.00)	(8,267.00)	(48.00)	(8,315.00)	(282.00)
10-59-100	OVERTIME	400.50	3,000.00	3,000.00	.00	3,000.00	.00
10-59-110	PERMANENT EMPLOYEES WAGES	195,618.13	200,022.00	202,598.00	5,770.00	208,368.00	8,346.00
10-59-120	PART-TIME/TEMPORARY WAGES	1,029.05	2,563.00	2,665.00	458.00	3,123.00	560.00
10-59-130	F.I.C.A.	13,956.33	15,727.00	15,933.00	477.00	16,410.00	683.00
10-59-140	RETIREMENT	35,962.58	37,498.00	37,974.00	1,065.00	39,039.00	1,541.00
10-59-150	INSURANCE	50,496.30	56,252.00	46,925.00	(2,321.00)	44,604.00	(11,648.00)
10-59-160	WORKMENS COMPENSATION	2,503.70	2,814.00	3,372.00	63.00	3,435.00	621.00
10-59-170	UNEMPLOYMENT COMPENSATION	.00	200.00	200.00	.00	200.00	.00
10-59-180	UNIFORM ALLOWANCE	562.50	600.00	600.00	.00	600.00	.00
10-59-190	TRANSPORTATION ALLOWANCE	.00	.00	.00	.00	.00	.00
10-59-210	BOOKS, SUBSCRIP., MEMBERSHI	1,113.05	1,300.00	1,300.00	.00	1,300.00	.00
10-59-220	PUBLIC NOTICES	566.75	1,000.00	1,000.00	.00	1,000.00	.00
10-59-230	TRAVEL/TRAINING EXPENSE	2,585.89	3,500.00	3,500.00	.00	3,500.00	.00
10-59-240	OFFICE SUPPLIES & EXPENSE	6,692.22	7,000.00	7,000.00	.00	7,000.00	.00
10-59-250	EQUIPMENT SUPPLIES & MAINT	1,288.67	2,450.00	750.00	.00	750.00	(1,700.00)
10-59-280	TELEPHONE EXPENSE	1,672.48	2,250.00	2,000.00	.00	2,000.00	(250.00)
10-59-310	PROFESSIONAL & TECHNICAL SVC	18,159.43	21,700.00	22,000.00	7,000.00	29,000.00	7,300.00
10-59-330	EMERGENCY ABATEMENT	.00	1,000.00	2,000.00	.00	2,000.00	1,000.00
10-59-340	ADVISORY PLANNING BOARDS	2,331.08	3,600.00	5,160.00	.00	5,160.00	1,560.00
10-59-420	FUEL	2,079.56	3,600.00	3,400.00	.00	3,400.00	(200.00)
10-59-430	VEHICLE MAINTENANCE	821.24	1,500.00	1,500.00	.00	1,500.00	.00
10-59-610	MISCELLANEOUS SUPPLIES	.00	.00	.00	.00	.00	.00
10-59-630	BUSINESS DEVELOPMENT PROM	.00	.00	.00	.00	.00	.00
10-59-740	CAPITAL ASSETS	.00	4,000.00	30,000.00	.00	30,000.00	26,000.00
10-59-780	DEPRECIATION	.00	.00	.00	.00	.00	.00
Total COMMUNITY DEVELOPMENT:		330,176.46	363,543.00	384,610.00	12,464.00	397,074.00	33,531.00

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Acct No	Acct Title	2014-15 Prior Year Actual	2015-16 Current Year Modified Budget	2016-17 Requested Budget	Adjustments To Requested Budget	2016-17 Recommended Budget	FY 2017 Budget vs. FY 2016
STREETS DIVISION							
10-60-090	EMPLOYEE WAGE REIMBURSEME	(69,094.00)	(77,635.00)	(32,734.00)	(11,899.00)	(44,633.00)	33,002.00
10-60-100	OVERTIME	34,732.96	45,000.00	53,500.00	.00	53,500.00	8,500.00
10-60-110	PERMANENT EMPLOYEES WAGES	324,067.05	357,896.00	317,284.00	5,856.00	323,140.00	(34,756.00)
10-60-120	PART-TIME/TEMPORARY WAGES	1,710.08	26,582.00	35,434.00	725.00	36,159.00	9,577.00
10-60-130	F.I.C.A.	26,767.04	32,859.00	31,075.00	504.00	31,579.00	(1,280.00)
10-60-140	RETIREMENT	66,077.06	72,761.00	66,793.00	1,046.00	67,839.00	(4,922.00)
10-60-150	INSURANCE	61,976.89	81,168.00	103,979.00	(18,475.00)	85,504.00	4,336.00
10-60-160	WORKMENS COMPENSATION	6,713.92	10,338.00	11,900.00	198.00	12,098.00	1,760.00
10-60-170	UNEMPLOYMENT COMPENSATION	.00	550.00	500.00	.00	500.00	(50.00)
10-60-180	UNIFORM ALLOWANCE	2,437.50	2,700.00	2,400.00	.00	2,400.00	(300.00)
10-60-210	BOOKS, SUBSCRIP., MEMBERSHI	.00	500.00	500.00	.00	500.00	.00
10-60-220	PUBLIC NOTICES	.00	.00	.00	.00	.00	.00
10-60-230	TRAVEL/TRAINING EXPENSE	2,162.77	3,000.00	9,000.00	(2,500.00)	6,500.00	3,500.00
10-60-240	OFFICE SUPPLIES	599.52	500.00	500.00	.00	500.00	.00
10-60-250	EQUIPMENT SUPPLIES & MAINT	15,275.37	17,600.00	17,600.00	.00	17,600.00	.00
10-60-280	TELEPHONE EXPENSE	3,793.71	3,600.00	3,600.00	.00	3,600.00	.00
10-60-310	PROFESSIONAL/ENGINEERING	2,133.38	.00	.00	.00	.00	.00
10-60-420	FUEL	33,419.91	43,000.00	43,000.00	.00	43,000.00	.00
10-60-430	VEHICLE MAINTENANCE	27,325.25	35,000.00	35,000.00	.00	35,000.00	.00
10-60-500	LEASED PROPERTY	9,350.00	9,400.00	9,350.00	.00	9,350.00	(50.00)
10-60-540	STREET LIGHTS - UP&L	.00	.00	.00	.00	.00	.00
10-60-550	MISCELLANEOUS SIGNAGE	191.26	225.00	1,225.00	.00	1,225.00	1,000.00
10-60-560	CDBG GRANT EXPENDITURES	.00	.00	.00	.00	.00	.00
10-60-571	ASPHALT & CONCRETE DISPOSAL	.00	.00	.00	.00	.00	.00
10-60-580	ROAD MAINTENANCE	34,134.74	.00	.00	.00	.00	.00
10-60-740	CAPITAL ASSETS	192,525.00	.00	250,000.00	.00	250,000.00	250,000.00
10-60-760	CAPITAL ASSETS/RESTRICTED	.00	.00	.00	.00	.00	.00
10-60-780	DEPRECIATION	.00	.00	.00	.00	.00	.00
Total STREETS DIVISION:		776,299.41	665,044.00	959,906.00	(24,545.00)	935,361.00	270,317.00

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Acct No	Acct Title	2014-15	2015-16	2016-17	Adjustments	2016-17	FY 2017
		Prior Year Actual	Current Year Modified Budget	Requested Budget	To Requested Budget	Recommended Budget	Budget vs. FY 2016
FLEET SERVICES DIVISION							
10-62-090	EMPLOYEE WAGE REIMBURSEME	(54,830.00)	(34,398.00)	(51,656.00)	252.00	(51,404.00)	(17,006.00)
10-62-100	OVERTIME	2,155.36	4,100.00	5,100.00	(2,000.00)	3,100.00	(1,000.00)
10-62-110	PERMANENT EMPLOYEES WAGES	119,500.17	90,762.00	113,210.00	2,539.00	115,749.00	24,987.00
10-62-120	PART-TIME/TEMPORARY WAGES	.00	.00	.00	.00	.00	.00
10-62-130	F.I.C.A.	8,600.81	7,257.00	9,051.00	41.00	9,092.00	1,835.00
10-62-140	RETIREMENT	22,469.95	17,216.00	21,851.00	101.00	21,952.00	4,736.00
10-62-150	INSURANCE	39,546.43	34,635.00	45,519.00	(1,818.00)	43,701.00	9,066.00
10-62-160	WORKMENS COMPENSATION	2,055.47	1,846.00	2,550.00	17.00	2,567.00	721.00
10-62-170	UNEMPLOYMENT COMPENSATION	.00	150.00	150.00	.00	150.00	.00
10-62-180	UNIFORM ALLOWANCE	900.00	750.00	900.00	.00	900.00	150.00
10-62-210	BOOKS, SUBSCRIP., MEMBERSHI	.00	1,850.00	1,850.00	.00	1,850.00	.00
10-62-220	PUBLIC NOTICES	.00	.00	.00	.00	.00	.00
10-62-230	TRAVEL/TRAINING EXPENSE	1,219.69	4,500.00	4,500.00	.00	4,500.00	.00
10-62-240	OFFICE SUPPLIES	296.49	150.00	150.00	.00	150.00	.00
10-62-250	EQUIPMENT, SUPPLIES & MAINT	15,859.07	14,000.00	15,500.00	.00	15,500.00	1,500.00
10-62-280	TELEPHONE EXPENSE	636.42	800.00	800.00	.00	800.00	.00
10-62-310	PROFESSIONAL & TECHNICAL	2,440.00	2,450.00	2,450.00	.00	2,450.00	.00
10-62-370	SHOP EXPENSE, REVOLVING REIM	.00	.00	.00	.00	.00	.00
10-62-420	FUEL	2,387.11	2,005.00	5,000.00	.00	5,000.00	2,995.00
10-62-430	VEHICLE MAINTENANCE	954.45	1,000.00	1,000.00	.00	1,000.00	.00
10-62-740	CAPITAL ASSETS	.00	10,995.00	6,500.00	(6,500.00)	.00	(10,995.00)
10-62-780	DEPRECIATION	.00	.00	.00	.00	.00	.00
Total FLEET SERVICES DIVISION:		164,191.42	160,068.00	184,425.00	(7,368.00)	177,057.00	16,989.00

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Acct No	Acct Title	2014-15	2015-16	2016-17	Adjustments	2016-17	FY 2017
		Prior Year Actual	Current Year Modified Budget	Requested Budget	To Requested Budget	Recommended Budget	Budget vs. FY 2016
PUBLIC WORKS ADMINISTRATION							
10-66-090	EMPLOYEE WAGE REIMBURSEME	(208,404.00)	(219,421.00)	(230,331.00)	862.00	(229,469.00)	(10,048.00)
10-66-100	OVERTIME	1,331.66	3,100.00	8,000.00	(400.00)	7,600.00	4,500.00
10-66-110	PERMANENT EMPLOYEES WAGES	219,283.91	219,568.00	211,533.00	4,218.00	215,751.00	(3,817.00)
10-66-120	PART-TIME/TEMPORARY WAGES	.00	.00	.00	.00	.00	.00
10-66-130	F.I.C.A.	16,179.01	17,034.00	16,795.00	291.00	17,086.00	52.00
10-66-140	RETIREMENT	45,211.73	42,305.00	45,280.00	800.00	46,080.00	3,775.00
10-66-150	INSURANCE	40,630.91	40,707.00	54,473.00	(2,996.00)	51,477.00	10,770.00
10-66-160	WORKMENS COMPENSATION	2,412.31	3,206.00	3,288.00	55.00	3,343.00	137.00
10-66-170	UNEMPLOYMENT COMPENSATION	.00	200.00	200.00	.00	200.00	.00
10-66-180	UNIFORM ALLOWANCE	300.00	300.00	300.00	.00	300.00	.00
10-66-210	BOOKS, SUBSCRIP., & MEMBERS	350.79	50.00	50.00	.00	50.00	.00
10-66-220	PUBLIC NOTICES	.00	.00	.00	.00	.00	.00
10-66-230	TRAVEL/TRAINING EXPENSE	480.98	1,400.00	5,900.00	.00	5,900.00	4,500.00
10-66-240	OFFICE SUPPLIES & EXPENSE	1,272.78	1,700.00	1,700.00	.00	1,700.00	.00
10-66-250	EQUIPMENT, SUPPLIES & MAINT	6,119.31	3,640.00	3,640.00	.00	3,640.00	.00
10-66-280	TELEPHONE EXPENSE	1,111.97	1,500.00	1,500.00	.00	1,500.00	.00
10-66-310	PROFESSIONAL & TECHNICAL	38,923.68	45,510.00	46,210.00	.00	46,210.00	700.00
10-66-420	FUEL	2,694.91	3,300.00	3,300.00	.00	3,300.00	.00
10-66-430	VEHICLE MAINTENANCE	148.45	700.00	700.00	.00	700.00	.00
10-66-440	BEAUTIFICATION PROJECTS	.00	.00	.00	.00	.00	.00
10-66-740	CAPITAL ASSETS	.00	.00	35,690.00	(30,000.00)	5,690.00	5,690.00
10-66-780	DEPRECIATION	.00	.00	.00	.00	.00	.00
Total PUBLIC WORKS ADMINISTRATION:		168,048.40	164,799.00	208,228.00	(27,170.00)	181,058.00	16,259.00

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Acct No	Acct Title	2014-15	2015-16	2016-17	Adjustments	2016-17	FY 2017
		Prior Year Actual	Current Year Modified Budget	Requested Budget	To Requested Budget	Recommended Budget	Budget vs. FY 2016
RECREATION COMPLEX							
10-68-090	EMPLOYEE WAGE REIMBURSEME	.00	.00	.00	.00	.00	.00
10-68-100	OVERTIME - OPERATIONS	509.30	1,500.00	1,500.00	.00	1,500.00	.00
10-68-101	OVERTIME - MAINT	1,076.78	8,650.00	3,650.00	.00	3,650.00	(5,000.00)
10-68-110	PERMANENT EMPLOYEES WAGES	156,475.45	153,225.00	135,192.00	24,584.00	159,776.00	6,551.00
10-68-111	PERMANENT EMPLOYEE WAGES -	55,728.13	128,023.00	129,017.00	2,585.00	131,602.00	3,579.00
10-68-120	PART-TIME/TEMPORARY WAGES	164,614.73	178,087.00	169,268.00	19,023.00	188,291.00	10,204.00
10-68-130	F.I.C.A.	28,448.44	35,916.00	33,556.00	3,532.00	37,088.00	1,172.00
10-68-140	RETIREMENT	40,606.28	56,869.00	51,654.00	6,259.00	57,913.00	1,044.00
10-68-150	INSURANCE	41,239.79	52,178.00	62,776.00	(2,462.00)	60,314.00	8,136.00
10-68-160	WORKMENS COMPENSATION	5,691.97	7,057.00	7,906.00	945.00	8,851.00	1,794.00
10-68-170	UNEMPLOYMENT COMPENSATION	.00	350.00	350.00	.00	350.00	.00
10-68-180	UNIFORM ALLOWANCE	600.00	900.00	900.00	.00	900.00	.00
10-68-210	BOOKS, SUBSCRIP., & MEMBERS	107.04	107.00	125.00	.00	125.00	18.00
10-68-220	PUBLIC NOTICES	.00	.00	1,500.00	.00	1,500.00	1,500.00
10-68-230	TRAVEL/TRAINING EXPENSE	299.00	300.00	575.00	1,000.00	1,575.00	1,275.00
10-68-240	OFFICE SUPPLIES & EXPENSE	2,420.57	3,500.00	3,500.00	.00	3,500.00	.00
10-68-250	EQUIP, SUPPLIES & MAINT - OPER	2,784.00	4,075.00	4,700.00	.00	4,700.00	625.00
10-68-251	EQUIP, SUPPLIES & MAINT - MT	9,302.05	14,982.00	8,900.00	5,000.00	13,900.00	(1,082.00)
10-68-260	BUILDING, GROUND, SUPPLY MAI	17,961.25	20,000.00	28,000.00	(2,000.00)	26,000.00	6,000.00
10-68-270	UTILITIES	74,534.08	72,000.00	72,000.00	.00	72,000.00	.00
10-68-280	TELEPHONE EXPENSE - OPERATIO	.00	300.00	300.00	.00	300.00	.00
10-68-281	TELEPHONE EXPENSE - MAINT	161.29	450.00	450.00	.00	450.00	.00
10-68-310	PROFESSIONAL & TECHNICAL SVC	7,992.73	1,800.00	1,800.00	.00	1,800.00	.00
10-68-315	AEROBICS FEES AND INSTRUCTO	.00	.00	10,400.00	(10,400.00)	.00	.00
10-68-330	PROGRAM SUPPLIES	2,945.61	7,495.00	7,500.00	.00	7,500.00	5.00
10-68-420	FUEL - OPERATIONS	250.00	505.00	800.00	.00	800.00	295.00
10-68-421	FUEL - MAINT	.00	1,450.00	1,450.00	.00	1,450.00	.00
10-68-430	VEHICLE MAINTENANCE - OPER	.00	.00	.00	.00	.00	.00
10-68-431	VEHICLE MAINTENANCE - MAINT	.00	500.00	500.00	.00	500.00	.00
10-68-450	TRASH COLLECTION	602.04	800.00	800.00	.00	800.00	.00
10-68-620	SUNDRY CHARGES	.00	.00	.00	.00	.00	.00
10-68-680	POOL OPERATIONS - OPERATIONS	2,248.77	8,773.00	8,800.00	.00	8,800.00	27.00
10-68-681	POOL MAINTENANCE	19,844.39	21,500.00	34,000.00	(16,000.00)	18,000.00	(3,500.00)
10-68-740	CAPITAL ASSETS - OPERATIONS	2,620.55	10,200.00	10,200.00	(10,200.00)	.00	(10,200.00)
10-68-741	CAPITAL ASSETS - MAINT	18,837.74	102,918.00	131,300.00	(14,000.00)	117,300.00	14,382.00
10-68-780	DEPRECIATION	.00	.00	.00	.00	.00	.00
10-68-880	SALES TAX EXPENSE	13,862.00	15,700.00	15,700.00	.00	15,700.00	.00
10-68-890	COST OF GOODS SOLD	10,073.26	10,000.00	10,000.00	.00	10,000.00	.00
Total RECREATION COMPLEX:		681,837.24	920,110.00	949,069.00	7,866.00	956,935.00	36,825.00

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Acct No	Acct Title	2014-15	2015-16	2016-17	Adjustments	2016-17	FY 2017
		Prior Year Actual	Current Year Modified Budget	Requested Budget	To Requested Budget	Recommended Budget	Budget vs. FY 2016
AQUATIC CENTER							
10-69-090	EMPLOYEE WAGE REIMBURSEME	.00	.00	.00	.00	.00	.00
10-69-100	OVERTIME	3.03	500.00	500.00	.00	500.00	.00
10-69-101	OVERTIME - MAINT	3,133.77	3,200.00	3,200.00	.00	3,200.00	.00
10-69-110	PERMANENT EMPLOYEES WAGES	41,069.93	41,763.00	44,623.00	843.00	45,466.00	3,703.00
10-69-120	PART-TIME WAGES - OPERATIONS	144,315.97	162,150.00	153,102.00	13,582.00	166,684.00	4,534.00
10-69-121	PART-TIME WAGES - MAINT	10,073.52	18,224.00	16,325.00	327.00	16,652.00	(1,572.00)
10-69-130	F.I.C.A.	14,979.65	18,273.00	17,663.00	1,153.00	18,816.00	543.00
10-69-140	RETIREMENT	8,152.60	7,714.00	8,242.00	156.00	8,398.00	684.00
10-69-150	INSURANCE	13,892.89	14,315.00	15,679.00	(606.00)	15,073.00	758.00
10-69-160	WORKMENS COMPENSATION	3,281.75	4,125.00	4,695.00	318.00	5,013.00	888.00
10-69-170	UNEMPLOYMENT COMPENSATION	.00	350.00	350.00	.00	350.00	.00
10-69-180	UNIFORM ALLOWANCE	300.00	300.00	300.00	.00	300.00	.00
10-69-220	PUBLIC NOTICES	.00	.00	.00	.00	.00	.00
10-69-230	TRAVEL/TRAINING EXPENSE	.00	.00	.00	.00	.00	.00
10-69-240	OFFICE SUPPLIES & EXPENSE	288.34	1,000.00	1,000.00	.00	1,000.00	.00
10-69-250	EQUIP, SUPPLIES & MAINT - OPER	868.97	8,925.00	7,125.00	.00	7,125.00	(1,800.00)
10-69-251	EQUIP, SUPPLIES & MAINT - MAINT	49,085.68	7,875.00	3,875.00	.00	3,875.00	(4,000.00)
10-69-260	BUILDING,GROUNDS,SUPPLY MAI	7,890.71	13,850.00	8,350.00	.00	8,350.00	(5,500.00)
10-69-270	UTILITIES	77,145.19	73,000.00	73,000.00	.00	73,000.00	.00
10-69-280	TELEPHONE EXPENSE - OPERATIO	1,685.25	2,200.00	2,200.00	.00	2,200.00	.00
10-69-281	TELEPHONE EXPENSE - MAINT	201.95	250.00	250.00	.00	250.00	.00
10-69-310	PROFESSIONAL & TECHNICAL SVC	5,308.83	4,500.00	4,500.00	.00	4,500.00	.00
10-69-330	PROGRAM SUPPLIES	117.78	4,070.00	4,070.00	.00	4,070.00	.00
10-69-420	FUEL	1,608.55	1,900.00	1,900.00	.00	1,900.00	.00
10-69-430	VEHICLE MAINTENANCE	25.00	660.00	660.00	.00	660.00	.00
10-69-450	TRASH COLLECTION	.00	.00	.00	.00	.00	.00
10-69-680	POOL OPERATIONS - OPERATIONS	1,259.02	1,300.00	1,300.00	.00	1,300.00	.00
10-69-681	POOL MAINTENANCE	39,723.39	42,500.00	40,000.00	1,500.00	41,500.00	(1,000.00)
10-69-740	CAPITAL ASSETS - OPERATIONS	22,255.27	.00	.00	.00	.00	.00
10-69-741	CAPITAL ASSETS - MAINT	39,620.00	2,500.00	.00	.00	.00	(2,500.00)
10-69-780	DEPRECIATION	.00	.00	.00	.00	.00	.00
10-69-880	SALES TAX EXPENSE	30,892.00	35,000.00	35,000.00	.00	35,000.00	.00
10-69-890	COST OF GOODS SOLD	51,032.70	55,000.00	55,000.00	.00	55,000.00	.00
Total AQUATIC CENTER:		568,211.74	525,444.00	502,909.00	17,273.00	520,182.00	(5,262.00)

Acct No	Acct Title	2014-15 Prior Year Actual	2015-16 Current Year Modified Budget	2016-17 Requested Budget	Adjustments To Requested Budget	2016-17 Recommended Budget	FY 2017 Budget vs. FY 2016
ROY DAYS							
10-72-091	EVENT FEES	.00	.00	.00	(5,000.00)	(5,000.00)	(5,000.00)
10-72-100	OVERTIME	.00	.00	.00	26,555.00	26,555.00	26,555.00
10-72-130	F.I.C.A	.00	.00	.00	2,032.00	2,032.00	2,032.00
10-72-140	RETIREMENT	.00	.00	.00	4,906.00	4,906.00	4,906.00
10-72-210	PERMITS	.00	300.00	.00	300.00	300.00	.00
10-72-220	PUBLIC NOTICES	.00	3,500.00	.00	3,500.00	3,500.00	.00
10-72-250	EQUIPMENT, SUPPLIES & MAINT	.00	.00	.00	700.00	700.00	700.00
10-72-260	GROUNDS, MAINTENANC & SUPPL	.00	.00	.00	4,100.00	4,100.00	4,100.00
10-72-320	VENUE SET-UP	.00	958.00	.00	8,200.00	8,200.00	7,242.00
10-72-610	CELEBRATION ACTIVITIES	.00	5,242.00	.00	43,200.00	43,200.00	37,958.00
Total ROY DAYS:		.00	10,000.00	.00	88,493.00	88,493.00	78,493.00

Acct No	Acct Title	2014-15	2015-16	2016-17	Adjustments	2016-17	FY 2017
		Prior Year Actual	Current Year Modified Budget	Requested Budget	To Requested Budget	Recommended Budget	Budget vs. FY 2016
PARKS & RECREATION							
10-73-090	EMPLOYEE WAGE REIMBURSEME	(18,001.96)	(18,000.00)	(18,000.00)	.00	(18,000.00)	.00
10-73-100	OVERTIME - PARKS	7,898.68	15,500.00	15,500.00	(5,500.00)	10,000.00	(5,500.00)
10-73-101	OVERTIME - RECREATION	3,830.45	6,200.00	6,200.00	(2,800.00)	3,400.00	(2,800.00)
10-73-110	PERMANENT EMPLOYEE WAGES -	277,348.50	288,027.00	304,699.00	(24,444.00)	280,255.00	(7,772.00)
10-73-111	PERMANENT EMPLOYEE WAGES -	81,457.20	84,031.00	85,622.00	1,701.00	87,323.00	3,292.00
10-73-120	PART-TIME WAGE - PARKS	72,214.66	93,788.00	70,438.00	21,936.00	92,374.00	(1,414.00)
10-73-121	PART-TIME WAGES - RECREATION	107,735.97	118,388.00	119,128.00	2,382.00	121,510.00	3,122.00
10-73-130	F.I.C.A.	40,866.22	46,354.00	46,021.00	(513.00)	45,508.00	(846.00)
10-73-140	RETIREMENT	69,787.70	73,977.00	76,150.00	(5,157.00)	70,993.00	(2,984.00)
10-73-150	INSURANCE	83,854.13	82,711.00	108,133.00	(15,371.00)	92,762.00	10,051.00
10-73-160	WORKMENS COMPENSATION	9,256.52	11,018.00	12,977.00	(145.00)	12,832.00	1,814.00
10-73-170	UNEMPLOY COMPENSATION - PAR	1,242.19	3,450.00	3,500.00	(50.00)	3,450.00	.00
10-73-171	UNEMPLOY COMPENSATION - REC	.00	.00	.00	.00	.00	.00
10-73-180	UNIFORM ALLOWANCE	1,775.00	1,800.00	2,700.00	(300.00)	2,400.00	600.00
10-73-190	TRANSPORATION ALLOWANCE	.00	.00	.00	.00	.00	.00
10-73-210	BOOKS, SUBSCRIP., MEMBERSHI	48.17	.00	.00	.00	.00	.00
10-73-211	BOOKS, SUBSCRIPTION & MEMBE	144.51	75.00	75.00	.00	75.00	.00
10-73-220	PUBLIC NOTICES	.00	.00	.00	.00	.00	.00
10-73-230	TRAVEL/TRAINING EXPENSE - PAR	320.00	400.00	400.00	.00	400.00	.00
10-73-231	TRAVEL/TRAINING EXPENSE - REC	1,656.00	2,250.00	2,250.00	.00	2,250.00	.00
10-73-240	OFFICE SUPPLIES - PARK	253.30	250.00	250.00	.00	250.00	.00
10-73-241	OFFICE SUPPLIES - REC	1,640.01	2,000.00	2,000.00	.00	2,000.00	.00
10-73-250	EQUIP, SUPPLIES & MAINT - PARK	12,989.50	12,300.00	12,300.00	.00	12,300.00	.00
10-73-251	EQUIP, SUPPLIES & MAINT - REC	1,357.28	3,000.00	3,000.00	.00	3,000.00	.00
10-73-252	EQUIP, SUPPLIES, & MANT - RAMP	8,885.77	11,801.20	.00	.00	.00	(11,801.20)
10-73-260	BLDGS & GROUNDS MAINT - PAR	40,114.08	34,016.00	35,000.00	.00	35,000.00	984.00
10-73-261	BLDGS & GROUNDS MAINT - REC	3,105.41	7,000.00	7,000.00	.00	7,000.00	.00
10-73-270	UTILITIES - PARK	20,041.63	21,000.00	21,000.00	.00	21,000.00	.00
10-73-271	UTILITIES - REC	.00	.00	.00	.00	.00	.00
10-73-280	TELEPHONE EXPENSE - PARK	2,486.01	2,500.00	1,600.00	.00	1,600.00	(900.00)
10-73-281	TELEPHONE EXPENSE - REC	2,246.52	2,000.00	2,800.00	(800.00)	2,000.00	.00
10-73-310	PROFESSIONAL & TECHNICAL SVC	8,298.65	11,350.00	11,350.00	.00	11,350.00	.00
10-73-320	LEAGUE FEES AND REFEREES	44,225.65	40,100.00	44,100.00	.00	44,100.00	4,000.00
10-73-420	FUEL - PARK	20,429.25	25,500.00	25,500.00	.00	25,500.00	.00
10-73-421	FUEL - REC	2,725.25	3,750.00	3,750.00	.00	3,750.00	.00
10-73-430	VEHICLE MAINTENANCE - PARK	6,357.40	7,500.00	7,500.00	.00	7,500.00	.00
10-73-431	VEHICLE MAINTENANCE - REC	1,294.34	2,000.00	2,000.00	.00	2,000.00	.00
10-73-440	SECONDARY WATER	10,679.99	12,024.00	13,900.00	.00	13,900.00	1,876.00
10-73-460	TREE REPLACEMENT PROGRAM	579.60	2,000.00	2,000.00	.00	2,000.00	.00
10-73-465	ADOPT A TREE	.00	.00	.00	.00	.00	.00
10-73-470	NURSERY STOCK MATERIALS	589.56	1,100.00	1,100.00	.00	1,100.00	.00
10-73-500	LEASED PROPERTY	8,751.99	9,600.00	5,100.00	4,400.00	9,500.00	(100.00)
10-73-610	PROGRAM SUPPLIES	32,102.71	31,725.00	31,725.00	11,300.00	43,025.00	11,300.00
10-73-620	SUNDRY CHARGES	593.40	700.00	700.00	.00	700.00	.00
10-73-740	CAPITAL ASSETS - PARK	.00	44,000.00	191,500.00	(90,000.00)	101,500.00	57,500.00
10-73-741	CAPITAL ASSETS - REC	.00	5,300.00	34,079.00	(29,979.00)	4,100.00	(1,200.00)
10-73-742	CAPITAL ASSETS - RAMP	.00	25,082.80	35,000.00	263,000.00	298,000.00	272,917.20
10-73-780	DEPRECIATION	.00	.00	.00	.00	.00	.00
10-73-880	SALES TAX EXPENSE	.00	.00	.00	.00	.00	.00
10-73-890	COST OF GOODS SOLD	.00	.00	.00	.00	.00	.00
Total PARKS & RECREATION:		971,181.24	1,127,568.00	1,330,047.00	129,660.00	1,459,707.00	332,139.00

Acct No	Acct Title	2014-15	2015-16	2016-17	Adjustments	2016-17	FY 2017
		Prior Year Actual	Current Year Modified Budget	Requested Budget	To Requested Budget	Recommended Budget	Budget vs. FY 2016
DEBT SERVICE							
10-80-751	DEBT PRINCIPAL - (Fire)	.00	.00	.00	.00	.00	.00
10-80-752	DEBT INTEREST - (Fire)	.00	.00	.00	.00	.00	.00
10-80-753	DEBT PRINCIPAL - BOND REMODE	111,000.00	113,000.00	115,000.00	.00	115,000.00	2,000.00
10-80-754	DEBT INTEREST - BONDS REMOD	7,390.50	5,580.00	3,439.00	.00	3,439.00	(2,141.00)
10-80-755	DEBT PRINCIPAL - WATER & SEWE	.00	.00	.00	.00	.00	.00
10-80-756	DEBT INTEREST	.00	.00	.00	.00	.00	.00
10-80-757	DEBT PRINCIPAL - BONDS HOPE C	.00	.00	.00	.00	.00	.00
10-80-758	DEBT INTEREST - BONDS HOPE CT	.00	.00	.00	.00	.00	.00
10-80-763	ISSUANCE & TRUSTEE FEES - MU	1,500.00	1,500.00	1,500.00	.00	1,500.00	.00
10-80-765	ISSUANCE & TRUSTEE FEES RFND	.00	.00	.00	.00	.00	.00
10-80-767	ISSUANCE & TRUSTEE FEES - HOP	.00	.00	.00	.00	.00	.00
10-80-790	PMT TO REFUNDED BOND ESCRO	.00	.00	.00	.00	.00	.00
Total DEBT SERVICE:		119,890.50	120,080.00	119,939.00	.00	119,939.00	(141.00)

Acct No	Acct Title	2014-15 Prior Year Actual	2015-16 Current Year Modified Budget	2016-17 Requested Budget	Adjustments To Requested Budget	2016-17 Recommended Budget	FY 2017 Budget vs. FY 2016
CLASS "C" ROADS							
OPERATING EXPENDITURES							
64-40-200	ROAD MAINTENANCE	854,785.33	908,384.00	909,000.00	.00	909,000.00	616.00
64-40-220	PUBLIC NOTICES	.00	.00	.00	.00	.00	.00
64-40-240	STREET SIGNS	28,017.33	26,000.00	26,000.00	.00	26,000.00	.00
64-40-310	CAPITAL PROJECTS	26,272.65	460,000.00	40,000.00	.00	40,000.00	(420,000.00)
64-40-320	ENGINEERING & TECHNICAL FEES	9,994.01	75,000.00	75,000.00	.00	75,000.00	.00
64-40-500	TRANSFER TO GENERAL FUND	.00	.00	.00	.00	.00	.00
64-40-510	CONTRIBUTION TO FUND BALANC	.00	.00	535,682.00	(393,000.00)	142,682.00	142,682.00
64-40-740	NEW EQUIPMENT	171,648.64	53,616.00	115,318.00	.00	115,318.00	61,702.00
64-40-750	CAPITAL TRANSFER TO GEN FUND	.00	.00	.00	.00	.00	.00
64-40-780	DEPRECIATION	.00	.00	.00	.00	.00	.00
64-40-799	DEPRECIATION ALLOCATION	.00	.00	.00	.00	.00	.00
Total OPERATING EXPENDITURES:		1,090,717.96	1,523,000.00	1,701,000.00	(393,000.00)	1,308,000.00	(215,000.00)

Acct No	Acct Title	2014-15 Prior Year Actual	2015-16 Current Year Modified Budget	2016-17 Requested Budget	Adjustments To Requested Budget	2016-17 Recommended Budget	FY 2017 Budget vs. FY 2016
TRANSPORTATION INFRASTRUCTURE							
OPERATING EXPENDITURES							
65-40-200	ROAD MAINTENANCE	.00	.00	.00	.00	.00	.00
65-40-240	PEDESTRIAN SAFETY	.00	.00	.00	.00	.00	.00
65-40-310	CAPITAL PROJECTS	.00	.00	.00	393,000.00	393,000.00	393,000.00
65-40-320	ENGINEERING	.00	.00	.00	.00	.00	.00
65-40-740	EQUIPMENT	.00	.00	.00	.00	.00	.00
Total OPERATING EXPENDITURES:		.00	.00	.00	393,000.00	393,000.00	393,000.00
TRANSFERS AND OTHER USES							
65-48-800	CONTRIBUTION TO FUND BALANC	.00	.00	.00	.00	.00	.00
Total TRANSFERS AND OTHER USES:		.00	.00	.00	.00	.00	.00
Net Grand Totals:		(17,520,434.7)	(16,673,592.96)	(18,652,377.00)	(571,501.00)	(19,223,878.00)	(2,550,285.04)

Capital Projects Fund

Roy City Corporation FY 2017 Budget

IN THIS SECTION:

- Fund Summary
- Revenues
- Expenditures

Tab – Capital Projects

BUDGET SUMMARY – CAPITAL PROJECTS FUND

Revenue

The City will continue to place the additional tax increment from the 2005 tax increase into the Capital Projects Fund. The funds will be set aside as follows: \$170,500 for replacing fire apparatus. In addition, \$15,000 will be contributed from ambulance receipts for the fire apparatus. The tax increment normally set aside for recreational facility improvements will remain in the General Fund to augment funding for the Recreation Complex gymnasium floor.

Revenue	FY 2015 Actual	FY 2016 Budget	FY 2017 Budget
GF transfer – fire apparatus	\$ 202,006	\$ 185,500	\$185,500
GF transfer – parks & recreational fac.	840,025	71,525	0
GF transfer – capital improvements	745,000	0	0
Contribution from fund balance	0	1,446,723	656,500
Total	\$1,787,031	\$1,703,748	\$842,000

Expenditures

Funds will be carried forward into FY 2017 for the construction of George Wahlen North Park and the Beautification of 1900 West. The amounts budgeted are estimates, and will likely need to be revised when expenditures are summarized at the end of FY 2016.

	FY 2017 Requested	Change	FY 2017 Proposed
Banners	\$ 3,500	\$ 0	\$ 3,500
George Wahlen North Park	500,000	0	500,000
Beautification	153,000	0	153,000
Contribution to fund balance	185,500	0	185,500
Total	\$842,000	\$ 0	\$842,000

Acct No	Acct Title	2014-15 Prior Year Actual	2015-16 Current Year Modified Budget	2016-17 Requested Budget	Adjustments To Requested Budget	2016-17 Recommended Budget	FY 2017 Budget vs. FY 2016
CAPITAL PROJECTS FUND							
CONTRIBUTIONS AND TRANSFERS							
41-38-054	G/F TRANS. - PUBLIC SAFETY	.00	.00	.00	.00	.00	.00
41-38-058	G/F TRANS - FIRE EQUIP & FACIL	202,006.00	185,500.00	203,500.00	(18,000.00)	185,500.00	.00
41-38-064	G/F TRANS - PARKS & RECR FACIL	840,025.00	71,525.00	71,525.00	(71,525.00)	.00	(71,525.00)
41-38-069	G/F TRANS - AQUATIC CENTER	.00	.00	.00	.00	.00	.00
41-38-100	LAND PURCHASE	.00	.00	.00	.00	.00	.00
41-38-110	TRANSFER BETWEEN PROJECT FU	.00	.00	.00	.00	.00	.00
41-38-200	CONTRIBUTIONS & TRANSFERS	.00	.00	.00	.00	.00	.00
41-38-600	G.F. CONTRIB - CAP IMPRV PLAN	745,000.00	.00	.00	.00	.00	.00
41-38-700	CONTRIBUTION FROM FUND BALA	.00	1,446,723.24	.00	656,500.00	656,500.00	(790,223.24)
Total CONTRIBUTIONS AND TRANSFERS:		1,787,031.00	1,703,748.24	275,025.00	566,975.00	842,000.00	(861,748.24)
Net Total CAPITAL PROJECTS FUND:		1,787,031.00	1,703,748.24	275,025.00	566,975.00	842,000.00	(861,748.24)

Acct No	Acct Title	2014-15 Prior Year Actual	2015-16 Current Year Modified Budget	2016-17 Requested Budget	Adjustments To Requested Budget	2016-17 Recommended Budget	FY 2017 Budget vs. FY 2016
CAPITAL PROJECTS FUND							
OPERATING EXPENDITURES							
41-40-020	EXPENSES	.00	10,000.00	.00	3,500.00	3,500.00	(6,500.00)
41-40-500	TRANSFER TO GENERAL FUND	.00	.00	.00	.00	.00	.00
Total OPERATING EXPENDITURES:		.00	10,000.00	.00	3,500.00	3,500.00	(6,500.00)
TRANSFERS & OTHER USES							
41-48-310	TRANSFER WITHIN PROJECT FUN	.00	.00	.00	.00	.00	.00
41-48-800	APPROPR. INCREASE IN FUND BA	.00	.00	.00	.00	.00	.00
41-48-805	INCREASE IN F/B RES - FIRE	.00	185,500.00	203,500.00	(18,000.00)	185,500.00	.00
41-48-810	INCREASE IN F/B RES - PKS/REC	.00	71,525.00	71,525.00	(71,525.00)	.00	(71,525.00)
41-48-815	INCREASE IN F/B RES - AQ CTR	.00	.00	.00	.00	.00	.00
Total TRANSFERS & OTHER USES:		.00	257,025.00	275,025.00	(89,525.00)	185,500.00	(71,525.00)
FIRE & RESCUE FACILITY & EQUIP							
41-58-020	FIRE & RESCUE FACILITY & EQUIP	201,505.53	.00	.00	.00	.00	.00
41-58-751	L/T LEASE FINANCING - PRINCIPA	.00	.00	.00	.00	.00	.00
41-58-752	L/T LEASE FINANCING - INTEREST	.00	.00	.00	.00	.00	.00
Total FIRE & RESCUE FACILITY & EQUIP:		201,505.53	.00	.00	.00	.00	.00
PARKS & RECREATIONL FACILITIES							
41-64-020	PARKS & RECREATIONL FACILITIE	13,908.76	854,591.24	.00	500,000.00	500,000.00	(354,591.24)
Total PARKS & RECREATIONL FACILITIES:		13,908.76	854,591.24	.00	500,000.00	500,000.00	(354,591.24)
L/T CAPITAL IMPROVEMENTS PLAN							
41-74-020	L/T CAPITAL IMPROVEMNT - MUNI	.00	.00	.00	.00	.00	.00
41-74-021	L/T CAPITAL IMPROVEMENT - HOP	.00	.00	.00	.00	.00	.00
41-74-022	L/T CAP IMPROVE - 1900 W BEAU	152,867.60	582,132.00	.00	153,000.00	153,000.00	(429,132.00)
Total L/T CAPITAL IMPROVEMENTS PLAN:		152,867.60	582,132.00	.00	153,000.00	153,000.00	(429,132.00)
Net Total CAPITAL PROJECTS FUND:		(368,281.89)	(1,703,748.24)	(275,025.00)	(566,975.00)	(842,000.00)	861,748.24

Water & Sewer Utility Enterprise Fund

Roy City Corporation FY 2017 Budget

IN THIS SECTION:

- Fund Summary
- Revenues
- Operating Expenses
- Administrative Expenses

Tab – Water & Sewer

BUDGET SUMMARY – UTILITY FUNDS

Water and Sewer Utility Enterprise Fund

Revenue

A rate increase will be made for both water and sewer service in FY 2017. This is a result of increases by the contractors which will be passed along to the consumers along with any impact to the utility such as franchise fees.

Revenue	FY 2015 Actual	FY 2016 Budget	FY 2017 Budget
Water	\$1,898,608	\$2,008,000	\$2,016,205
Sewer	3,380,420	3,812,900	4,430,000
Capital improvements	868,649	868,000	872,000
Connection fees	2,470	4,000	3,000
Impact fees	19,100	11,000	20,500
Other	238,132	198,000	23,000
Contribution from reserves	0	288,628	205,048
Total	\$6,407,378	\$7,190,528	\$7,569,753

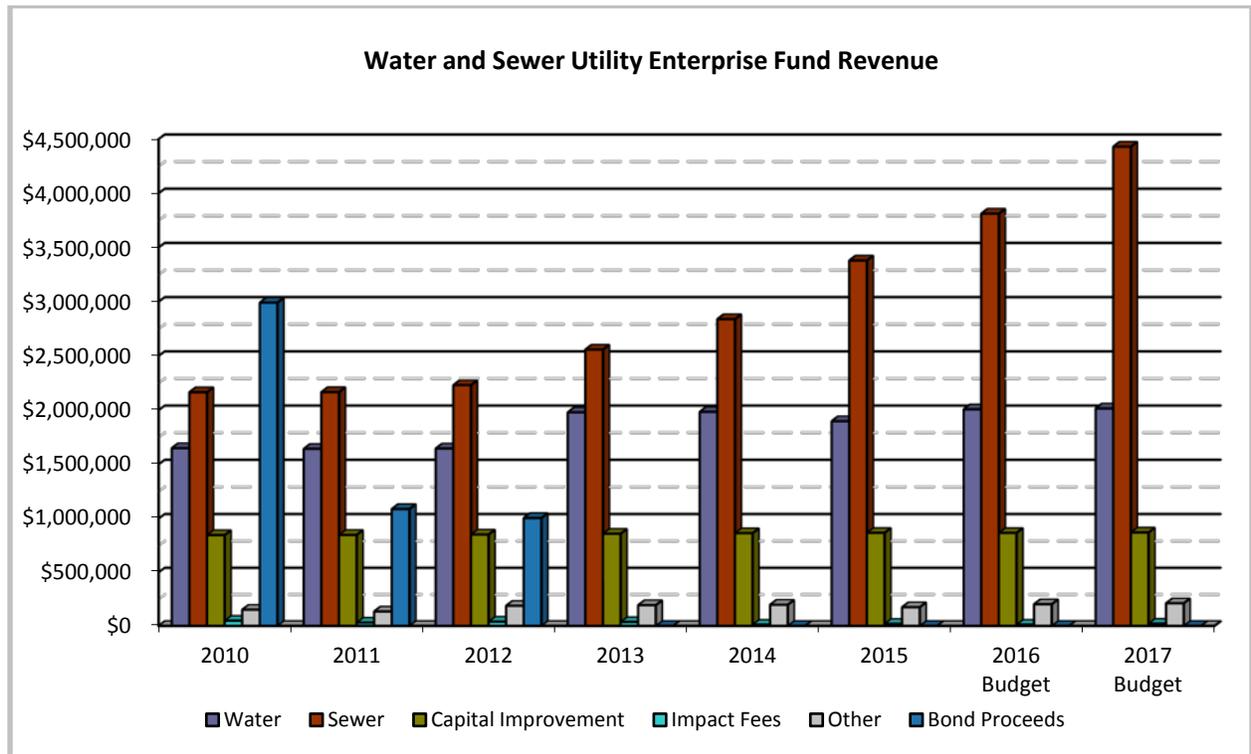
To cover the increased cost of water, the City proposes increasing rates as follows:

Billing Classification per unit	FY 2016	Change	FY 2017 Proposed
Residential – Bi-monthly	\$ 13.74	\$ 0.05	\$ 13.79
Residential County – Bi-monthly	27.48	0.10	27.58
Commercial – Monthly	6.87	0.03	6.90
Commercial County - Monthly	13.74	0.05	13.79
Mobile Homes - Monthly	6.87	0.03	6.90
Residential water usage- Bi-monthly:			
First 18,000 gallons (per 1,000 gallons)	0.79	0.01	0.80
Next 12,000 gallons (per 1,000 gallons)	1.41	0.01	1.42
Next 10,000 gallons (per 1,000 gallons)	1.56	0.01	1.57
Gallons over 40,000 (per 1,000 gallons)	1.76	0.01	1.77
Commercial water usage – Monthly:			
First 9,000 gallons (per 1,000 gallons)	0.79	0.01	0.80
Next 6,000 gallons (per 1,000 gallons)	1.41	0.01	1.42
Next 5,000 gallons (per 1,000 gallons)	1.56	0.01	1.57
Gallons over 20,000 (per 1,000 gallons)	1.76	0.01	1.77
Mobile home water usage – Monthly:			
First 9,000 gallons (per 1,000 gallons)	0.71	0.01	0.72
Next 6,000 gallons (per 1,000 gallons)	1.27	0.01	1.28
Next 5,000 gallons (per 1,000 gallons)	1.40	0.00	1.40
Gallons over 20,000 (per 1,000 gallons)	1.59	0.00	1.59

Central Weber Sewer raised rates in January 2016, and the new rates are included. North Davis Sewer continues with its five year plan to raise rates. As a result, the rate structure for customers falling within the North Davis Sewer District will be as follows:

Billing Classification per unit	FY 2016	Change	FY 2017 Proposed
Residential – Bi-monthly	\$ 44.66	\$ 6.36	\$ 51.02
Residential County – Bi-monthly	89.32	12.72	102.04
Commercial – Monthly	22.33	3.18	25.51
Commercial County - Monthly	44.66	6.36	51.02
Multi-unit residential - Monthly	22.33	3.18	25.51
Commercial usage – Monthly:			
Under 5,500 gallons (per 1,000 gallons)	0.00	0.00	0.00
All gallons over 5,500 (per 1,000 gallons)	1.71	0.32	2.03
Commercial county usage – Monthly:			
Under 5,500 gallons (per 1,000 gallons)	0.00	0.00	0.00
All gallons over 5,500 (per 1,000 gallons)	3.42	0.64	4.06

The following chart shows a comparison of revenue sources for the Water and Sewer Utility Fund. The increases in sewer revenue from FY 2010 through FY 2012 are a result of the rate increases from Central Weber Sewer. North Davis Sewer began a series of rate increases in FY 2014, which will continue through FY 2018.



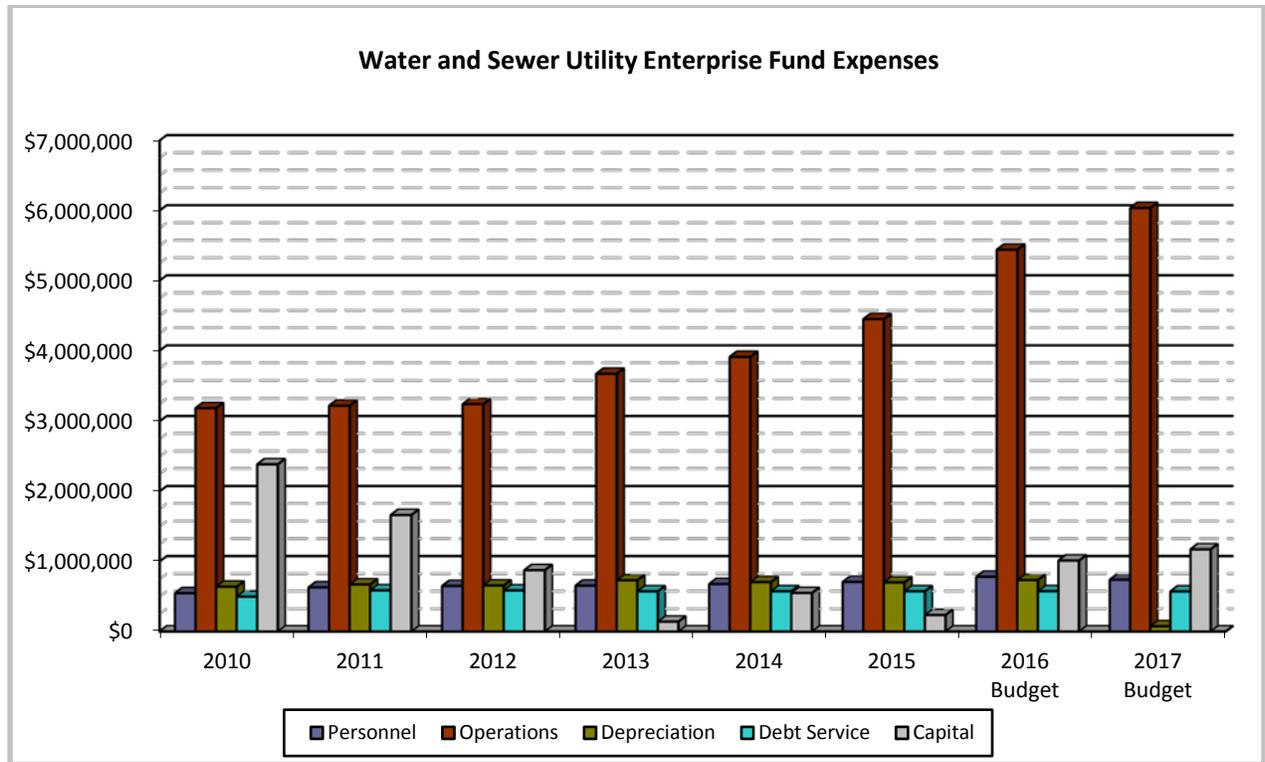
Roy City raised its base rate for water in FY 2013 to fund capital improvements to the infrastructure. The upswing in revenue in FY 2013 was a result of the rate increase.

Revenue from impact fees continues to be low because of less new home construction.

Expenses

There are no major changes to the Water and Sewer Utility Enterprise Fund related to personnel or operations. Vendor rate increases are the main source of the increase in the expense budget.

A historical look at the expenses for the Water and Sewer Utility Enterprise Funds follows:



Increases in the operations budget in FY 2010 through FY 2012 can be partially attributed to the increase in Central Weber Sewer rates. Although this is a pass-through to the user, it shows as an expense on the financial statements. Part of the increase in the FY 2013 budget is the rate increase for both Central Weber Sewer and North Davis Sewer. FY 2014 to FY 2017 reflect the North Davis Sewer District rate increase.

Capital projects for FY 2010 to FY 2012 include water system improvements funded by the 2008 water bonds.

Personnel and Benefits

As stated above for the General Fund, the budget also includes a 2.5% merit and a 2.0% cost of living adjustment. The budget includes a 5.42% increase for health insurance premiums.

Operations

The interdepartmental transfers to the General Fund have been reevaluated to ensure that an accurate time allocation is being presented. In addition, new employees have been added to the General Fund for which reimbursement will be paid. Both have resulted in an increase to the transfers.

The water meter account remains at a high level due to the change out to radio read meters. This project has been in the works for two years, but has yet to be started due to concerns with installation, and ensuring that the product will interface with our current system. The contract will likely be signed in May 2016, with installation to follow. The project should take approximately four years to complete. Approximately 2,500 meters will be done per year.

The expenditure for North Davis Sewer has increased according to their new fee structure, approximately \$517,000. The cost of water from Weber Basin Water has increased \$10,300 per year. Franchise fees for both services have increased.

Utilities were increased to operate the Hill Air Force Base reservoir. This will allow for the facility to run year round. Other operating costs have been held consistent with FY 2016 estimates.

Debt Service

Total debt service costs are up slightly from FY 2016. Principal will increase \$10,000 while interest will decrease \$13,600.

Departments

<i>Operations Division</i>	FY 2106 Budget	Change	FY 2017 Proposed
Personnel and benefits	\$ 730,723	(\$ 2,437)	\$ 708,857
Operations	5,928,098	5,359	6,534,837
Capital	417,065	329,217	1,172,640
Total	\$7,075,886	\$332,139	\$8,416,334

Prior year comparison with proposed budget:

- Reevaluation of interdepartment transfers for employee wage reimbursement
- Leased property increased due to contract change with the railroad
- Water and sewer service rate changes
- Utilities for HAFB coming on-line
- Franchise fees change with rate increases
- Capital requests change annually

<i>Operations Division</i>	FY 2106 Budget	Change	FY 2017 Proposed
Personnel and benefits	\$50,070	(\$ 2,437)	\$47,484
Operations	481,637	5,359	468,575
Capital	0	329,217	0
Total	\$531,707	\$332,139	\$516,059

Prior year comparison with proposed budget:

- Changes in staffing
- Transfer to Information Technology higher

Capital Assets

The capital budget for the Water and Sewer Utility Enterprise Fund includes water and sewer projects, facility improvements, and the replacement of worn equipment.

Description	Amount
6050 S sewer main rehabilitation	\$ 108,000
Halverne sewer line (CDBG)	210,000
4800 S 16" pressure valve	25,305
4800 S 2 16" butterfly valves	7,580
4000 S reservoir VFD	6,640
5175 S reservoir VFD	6,640
5175 S reservoir generator transfer switch	5,775
HAFB 12" electrical butterfly valve	4,800
Halverne water line (CDBG)	200,000
SCADA – 5500 S PRV pit	25,000
PRV pit 5500 S 3500 W	45,000
5600 S, 5550 S, 4225 W, 3750 S water lines	482,000
Air compressor	1,600
Generator to run compressor	4,500
Tapping machine	2,200
Case backhoe (shared w/Class C and Storm Water)	25,600
Backhoe 24" rear bucket	2,000
Hydraulic tool set w/accessories	0
Welder generator	0
GIS software upgrade (shared w/Class C and Storm Water)	10,000
10 wheel dump truck	0
	\$1,172,640

The revenue for this fund is approximately \$7.5 million, with expenses at \$6.9 million. This leaves about \$600,000 for projects. It has been determined that most of the projects are urgent and need to future date.

Repayment of Advance

The budget includes receipt of a payment of \$30,000 from the Redevelopment Agency of Roy Utah. This payment represents reimbursement on an advance of \$550,000 made in the early 1990's for on-sight improvements of a development within Roy City's business district. The balance on the advance after the payment will be \$317,300.

Period: 00/16

Acct No	Acct Title	2014-15 Prior Year Actual	2015-16 Current Year Modified Budget	2016-17 Requested Budget	Adjustments To Requested Budget	2016-17 Recommended Budget	FY 2017 Budget vs. FY 2016
UTILITY ENTERPRISE FUND							
MISCELLANEOUS REVENUE							
50-36-100	INTEREST EARNED	74.40	.00	.00	.00	.00	.00
50-36-400	GAIN/(LOSS) ON ASSET DISPOSAL	.00	.00	5,000.00	.00	5,000.00	5,000.00
50-36-900	OTHER REVENUE - MISCELLANEO	174,420.67	175,000.00	185,000.00	.00	185,000.00	10,000.00
Total MISCELLANEOUS REVENUE:		174,495.07	175,000.00	190,000.00	.00	190,000.00	15,000.00
ENTERPRISE REVENUE							
50-37-110	METERED WATER SALES	1,898,607.92	2,008,000.00	2,000,000.00	16,205.00	2,016,205.00	8,205.00
50-37-120	CAPITAL IMPROVEMENT FEES	868,649.25	868,000.00	872,000.00	.00	872,000.00	4,000.00
50-37-160	WATER CONNECTION FEES	2,470.00	4,000.00	3,000.00	.00	3,000.00	(1,000.00)
50-37-180	HOOPER WATER ANNEXATION FEE	.00	.00	.00	.00	.00	.00
50-37-190	WATER IMPACT FEE	18,360.00	10,000.00	20,000.00	.00	20,000.00	10,000.00
50-37-310	SEWER SERVICE CHARGES	3,380,419.50	3,812,900.00	4,430,000.00	.00	4,430,000.00	617,100.00
50-37-330	SEWER CONNECTION FEES	.00	.00	.00	.00	.00	.00
50-37-340	SPECIAL SEWER LIFT FEE	.00	.00	.00	.00	.00	.00
50-37-360	WEST AREA IMPACT FEE	.00	.00	.00	.00	.00	.00
50-37-370	WEST SANITARY SEWER IMPACT F	280.00	500.00	.00	.00	.00	(500.00)
50-37-371	EAST SANITARY SEWER IMPACT F	460.00	500.00	500.00	.00	500.00	.00
50-37-420	RENTAL OF D.W. SHARES	22,837.50	23,000.00	23,000.00	.00	23,000.00	.00
50-37-710	REFUSE COLLECTION	.00	.00	.00	.00	.00	.00
50-37-940	USE OF RETAINED EARNINGS	.00	288,628.00	260,902.00	(55,854.00)	205,048.00	(83,580.00)
Total ENTERPRISE REVENUE:		6,192,084.17	7,015,528.00	7,609,402.00	(39,649.00)	7,569,753.00	554,225.00
CONTRIBUTIONS AND TRANSFERS							
50-38-165	TRANSFER - SOLID WASTE INTRDP	.00	.00	.00	.00	.00	.00
50-38-300	CONTRIBUTION - PRIVATE SOURCE	40,800.00	.00	.00	.00	.00	.00
Total CONTRIBUTIONS AND TRANSFERS:		40,800.00	.00	.00	.00	.00	.00
Net Total UTILITY ENTERPRISE FUND:		6,407,379.24	7,190,528.00	7,799,402.00	(39,649.00)	7,759,753.00	569,225.00

Acct No	Acct Title	2014-15	2015-16	2016-17	Adjustments	2016-17	FY 2017
		Prior Year Actual	Current Year Modified Budget	Requested Budget	To Requested Budget	Recommended Budget	Budget vs. FY 2016
UTILITY ENTERPRISE FUND							
WATER/SEWER UTILITY OPERATIONS							
50-40-090	EMPLOYEE WAGE REIMBURSEME	(2,595.00)	(2,499.00)	(2,814.00)	(15,440.00)	(18,254.00)	(15,755.00)
50-40-100	OVERTIME	62,255.30	60,275.00	58,850.00	9,000.00	67,850.00	7,575.00
50-40-110	PERMANENT EMPLOYEES WAGES	392,282.39	405,787.00	405,371.00	8,133.00	413,504.00	7,717.00
50-40-120	PART-TIME/TEMPORARY WAGES	4,557.33	32,035.00	31,246.00	639.00	31,885.00	(150.00)
50-40-130	F.I.C.A.	33,694.79	38,103.00	37,902.00	1,360.00	39,262.00	1,159.00
50-40-140	RETIREMENT	62,152.78	84,351.00	84,067.00	3,128.00	87,195.00	2,844.00
50-40-150	INSURANCE	97,560.62	100,213.00	79,673.00	(3,226.00)	76,447.00	(23,766.00)
50-40-160	WORKMENS COMPENSATION	7,494.66	8,808.00	9,975.00	343.00	10,318.00	1,510.00
50-40-170	UNEMPLOYMENT COMPENSATION	.00	650.00	650.00	.00	650.00	.00
50-40-180	UNIFORM ALLOWANCE	2,962.50	3,000.00	3,000.00	.00	3,000.00	.00
50-40-210	BOOKS, SUBSCRIP., MEMBERSHI	6,756.64	8,180.00	8,180.00	.00	8,180.00	.00
50-40-220	PUBLIC NOTICES	.00	.00	750.00	.00	750.00	750.00
50-40-230	TRAVEL/TRAINING EXPENSE	6,486.80	14,850.00	9,850.00	.00	9,850.00	(5,000.00)
50-40-240	OFFICE SUPPLIES & EXPENSE	2,697.11	3,500.00	3,200.00	.00	3,200.00	(300.00)
50-40-245	PUBLIC EDUCATION	4,213.24	3,000.00	3,000.00	.00	3,000.00	.00
50-40-250	EQUIPMENT SUPPLIES & MAINT	20.00	2,119.88	.00	.00	.00	(2,119.88)
50-40-260	BUILDING,GROUNDS,SUPPLY MAI	8,352.74	10,000.00	17,500.00	.00	17,500.00	7,500.00
50-40-270	UTILITIES	202,632.26	212,500.00	212,500.00	.00	212,500.00	.00
50-40-280	TELEPHONE EXPENSE	6,217.01	5,700.00	5,700.00	.00	5,700.00	.00
50-40-300	HOMELAND SECURITY GRANT	.00	.00	.00	.00	.00	.00
50-40-310	PROFESSIONAL & TECHNICAL SVC	39,364.88	34,000.00	45,000.00	.00	45,000.00	11,000.00
50-40-320	PROF & TECH-INTERDEPARTMENT	267,068.00	254,877.00	293,511.00	(12,266.00)	281,245.00	26,368.00
50-40-330	COMPUTER PROGRAMMING	.00	.00	1,000.00	.00	1,000.00	1,000.00
50-40-350	TELEMETERING	11,323.26	13,800.00	13,800.00	.00	13,800.00	.00
50-40-360	COMPUTER SUPPLIES	.00	.00	.00	.00	.00	.00
50-40-420	FUEL	24,386.16	20,200.00	35,000.00	.00	35,000.00	14,800.00
50-40-430	VEHICLE MAINTENANCE	34,846.42	34,500.00	29,000.00	.00	29,000.00	(5,500.00)
50-40-440	WATER METERS	18,792.80	234,000.00	234,000.00	.00	234,000.00	.00
50-40-450	STREET SURFACE MAINTENANCE	13,703.47	15,600.00	19,600.00	.00	19,600.00	4,000.00
50-40-460	WATER SYSTEM OPERATIONS EXP	87,087.05	69,000.00	69,000.00	.00	69,000.00	.00
50-40-461	SEWER SYSTEM OPERATIONS EXP	36,899.55	33,000.00	33,000.00	.00	33,000.00	.00
50-40-470	RESERVOIR MAINTENANCE	17,393.04	17,500.00	17,500.00	.00	17,500.00	.00
50-40-471	WATER SYSTEM MAINT (IMPACT)	.00	.00	.00	.00	.00	.00
50-40-472	SANITARY SEWER MAINT (IMPACT)	.00	.00	.00	.00	.00	.00
50-40-500	LEASED PROPERTY	9,350.00	9,350.00	9,350.00	900.00	10,250.00	900.00
50-40-510	INSURANCE	86,443.00	85,316.00	81,284.00	.00	81,284.00	(4,032.00)
50-40-520	RIVERDALE CITY SEWER SVC FEES	.00	.00	.00	.00	.00	.00
50-40-571	ASPHALT & CONCRETE DISPOSAL	.00	1,000.00	1,000.00	.00	1,000.00	.00
50-40-580	CENTRAL WEBER SEWER	233,049.42	241,510.00	241,510.00	.00	241,510.00	.00
50-40-600	DAVIS/WEBER CANAL	21,750.00	22,620.00	22,620.00	.00	22,620.00	.00
50-40-610	NORTH DAVIS SEWER	1,881,545.69	2,508,000.00	3,025,000.00	.00	3,025,000.00	517,000.00
50-40-620	SUNDRY CHARGES	.00	.00	.00	.00	.00	.00
50-40-630	CROSS CONNECTION CO	.00	.00	.00	.00	.00	.00
50-40-640	SANITARY SEWER MAINT.	162,182.80	205,000.00	205,000.00	.00	205,000.00	.00
50-40-670	DEPRECIATION, UTILITY FUND	700,582.90	734,280.12	764,435.00	(20,000.00)	744,435.00	10,154.88
50-40-680	WEBER BASIN WATER	483,785.01	519,700.00	530,000.00	.00	530,000.00	10,300.00
50-40-690	WATER SAMPLES	20,898.25	31,000.00	24,000.00	.00	24,000.00	(7,000.00)
50-40-700	STREET CUT REPAIR	.00	.00	.00	.00	.00	.00
50-40-701	CONCRETE FEES	.00	.00	.00	.00	.00	.00
50-40-820	INTEREST ON LONG-TERM DEBT	242,131.49	233,240.00	219,640.00	.00	219,640.00	(13,600.00)
50-40-821	BOND ISSUANCE COSTS	4,334.37	1,500.00	1,500.00	.00	1,500.00	.00
50-40-822	BOND INSURANCE & SURETY PRE	2,198.24	.00	.00	.00	.00	.00
50-40-920	TRANSFER TO ENGINEERING	.00	.00	.00	.00	.00	.00

Acct No	Acct Title	2014-15 Prior Year Actual	2015-16 Current Year Modified Budget	2016-17 Requested Budget	Adjustments To Requested Budget	2016-17 Recommended Budget	FY 2017 Budget vs. FY 2016
50-40-930	FRANCHISE FEE - WATER	113,916.47	120,480.00	120,000.00	973.00	120,973.00	493.00
50-40-931	FRANCHISE FEE - SEWER	202,825.17	228,775.00	265,800.00	.00	265,800.00	37,025.00
50-40-940	RETAINED EARNINGS	.00	.00	.00	.00	.00	.00
Total WATER/SEWER UTILITY OPERATIONS:		5,613,598.61	6,658,821.00	7,270,150.00	(26,456.00)	7,243,694.00	584,873.00

Acct No	Acct Title	2014-15	2015-16	2016-17	Adjustments	2016-17	FY 2017
		Prior Year Actual	Current Year Modified Budget	Requested Budget	To Requested Budget	Recommended Budget	Budget vs. FY 2016
UTILITY ADMINISTRATION							
50-44-090	EMPLOYEE WAGE REIMBURSEME	(5,047.00)	(5,493.00)	(5,996.00)	(2,274.00)	(8,270.00)	(2,777.00)
50-44-100	OVERTIME	.00	500.00	500.00	.00	500.00	.00
50-44-110	PERMANENT EMPLOYEES WAGES	31,812.03	32,561.00	31,793.00	853.00	32,646.00	85.00
50-44-120	PART-TIME/TEMPORARY WAGES	.00	.00	.00	.00	.00	.00
50-44-130	F.I.C.A.	2,076.39	2,529.00	2,470.00	65.00	2,535.00	6.00
50-44-140	RETIREMENT	4,138.01	6,106.00	5,389.00	143.00	5,532.00	(574.00)
50-44-150	INSURANCE	13,735.46	13,773.00	338.00	14,098.00	14,436.00	663.00
50-44-160	WORKMENS COMPENSATION	45.13	44.00	53.00	2.00	55.00	11.00
50-44-170	UNEMPLOYMENT COMPENSATION	.00	50.00	50.00	.00	50.00	.00
50-44-180	UNIFORM ALLOWANCE	.00	.00	.00	.00	.00	.00
50-44-190	TRANSPORATION ALLOWANCE	.00	.00	.00	.00	.00	.00
50-44-210	BOOKS, SUBSCRIP., MEMBERSHI	420.11	725.00	725.00	.00	725.00	.00
50-44-220	PUBLIC NOTICES	719.80	300.00	300.00	.00	300.00	.00
50-44-230	TRAVEL/TRAINING EXPENSE	966.05	2,800.00	2,700.00	.00	2,700.00	(100.00)
50-44-240	OFFICE SUPPLIES & EXPENSE	42,223.83	51,000.00	50,000.00	.00	50,000.00	(1,000.00)
50-44-250	EQUIPMENT SUPPLIES & MAINT	1,873.27	3,000.00	4,400.00	.00	4,400.00	1,400.00
50-44-280	TELEPHONE EXPENSE	224.70	500.00	500.00	.00	500.00	.00
50-44-310	PROFESSIONAL & TECHNICAL SVC	26,140.96	33,350.00	33,500.00	.00	33,500.00	150.00
50-44-320	PROF & TECH-INTERDEPARTMENT	293,458.00	308,420.00	284,814.00	6,289.00	291,103.00	(17,317.00)
50-44-360	INFORMATION TECHNOLOGY	66,862.00	63,292.00	101,466.00	(32,369.00)	69,097.00	5,805.00
50-44-420	FUEL	.00	.00	.00	.00	.00	.00
50-44-430	VEHICLE MAINTENANCE	.00	.00	.00	.00	.00	.00
50-44-560	RESIDENTIAL GARBAGE PICK-UP	.00	.00	.00	.00	.00	.00
50-44-561	GARBAGE PICKUP - CLEANUP	.00	.00	.00	.00	.00	.00
50-44-570	COUNTY LANDFILL EXPENSE	.00	.00	.00	.00	.00	.00
50-44-571	COUNTY LANDFILL - CLEANUP	.00	.00	.00	.00	.00	.00
50-44-590	UNCOLLECTABLE ACCOUNTS	12,647.68	18,000.00	16,000.00	.00	16,000.00	(2,000.00)
50-44-620	SUNDRY CHARGES	99.31	250.00	250.00	.00	250.00	.00
50-44-630	PLANNING EXPENSE	.00	.00	.00	.00	.00	.00
50-44-930	FRANCHISE FEE - GARBAGE	.00	.00	.00	.00	.00	.00
Total UTILITY ADMINISTRATION:		492,395.73	531,707.00	529,252.00	(13,193.00)	516,059.00	(15,648.00)
Net Total UTILITY ENTERPRISE FUND:		(6,105,994.34)	(7,190,528.00)	(7,799,402.00)	39,649.00	(7,759,753.00)	(569,225.00)

Storm Water Utility Enterprise Fund

Roy City Corporation FY 2017 Budget

IN THIS SECTION:

- Fund Summary
- Revenues
- Expenses

Tab – Storm Water

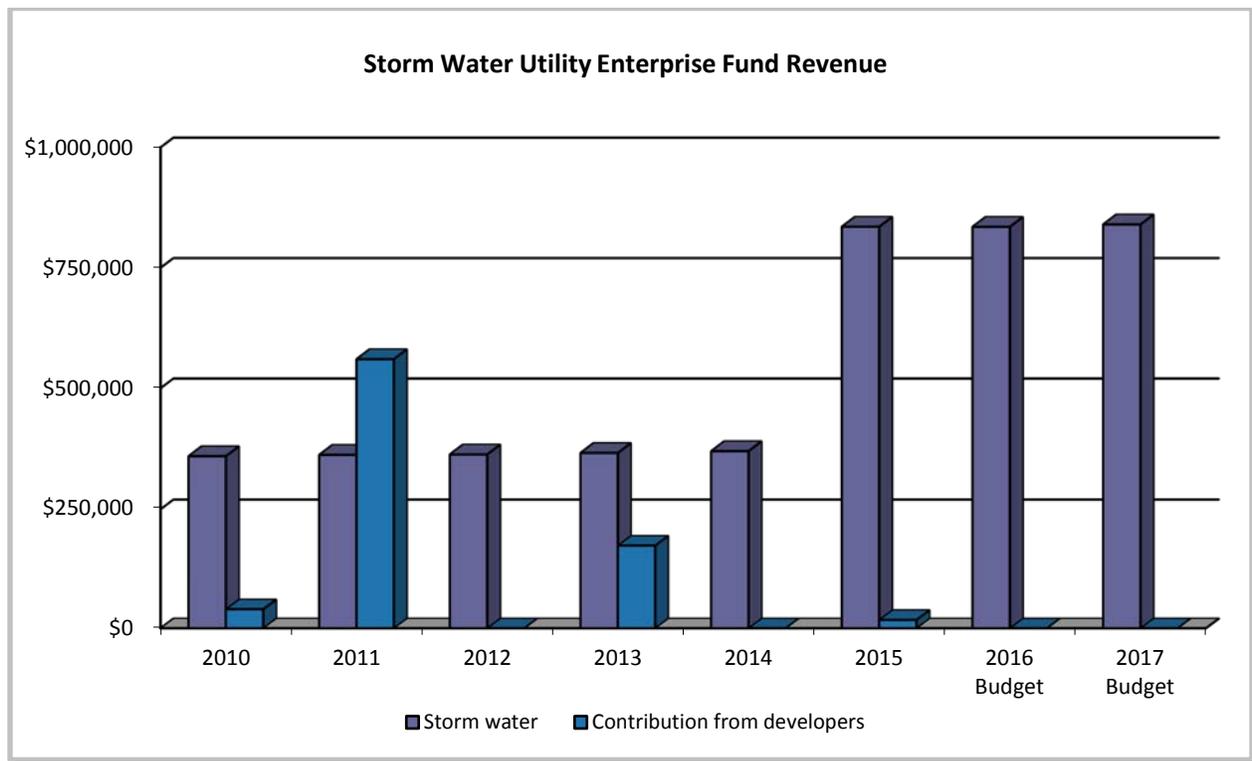
Storm Water Utility Fund

Revenue

There are no fee changes proposed for the fiscal year.

Revenue	FY 2015 Actual	FY 2016 Budget	FY 2017 Budget
Storm water	\$835,276	\$835,000	\$840,000
Contribution	17,600	0	0
Total	\$852,876	\$835,000	\$840,000

The rate increase in FY 2015 has allowed for projects to be completed and improve the systems. Below is a historical summary of revenues for the fund:



Personnel

There are no increases in personnel for this budget year. As stated above for the General Fund, the budget includes a 2.5% merit and a 2.0% cost of living adjustment.

Benefits

As stated in the General Fund summary, the budget includes an estimated 5.42% increase to health insurance premiums and no change in retirement rates.

Operating Expenses

Interdepartmental transfers increased \$36,217 from the previous year. It was found that the fund was not covering a portion of the Public Works administrations and the billing clerk salaries. Since these individuals oversee or perform services for the Fund, it is appropriate to charge for a portion of their time.

Current Year

	FY 2106 Budget	Change	FY 2017 Proposed
Personnel and benefits	\$ 130,482	\$ 14,200	\$144,682
Operations	434,611	46,971	481,582
Capital	730,393	(684,793)	45,600
Contributions to reserves	269,907	(56,171)	213,736
Total	\$1,565,393	(\$679,793)	\$885,600

Prior year comparison with proposed budget:

- Personnel shifts within funds
- Increase in interdepartment transfers for employee services
- Capital requests change annually

Capital Assets

The following storm water projects are included in the FY 2017 budget:

Description	Amount
Case backhoe	\$25,600
Mini ex trailer	10,000
GIS software upgrade	10,000
	\$45,600

Acct No	Acct Title	2014-15 Prior Year Actual	2015-16 Current Year Modified Budget	2016-17 Requested Budget	Adjustments To Requested Budget	2016-17 Recommended Budget	FY 2017 Budget vs. FY 2016
STORM WATER UTILITY FUND							
MISCELLANEOUS REVENUE							
51-36-400	GAIN/LOSS ON SALE OF ASSETS	.00	.00	.00	.00	.00	.00
51-36-900	MISCELLANEOUS REVENUE	.00	.00	.00	.00	.00	.00
Total MISCELLANEOUS REVENUE:		.00	.00	.00	.00	.00	.00
ENTERPRISE REVENUE							
51-37-310	STORM SEWER UTILITY FEE	835,276.34	835,000.00	840,000.00	.00	840,000.00	5,000.00
51-37-940	USE OF RETAINED EARNINGS	.00	.00	.00	.00	.00	.00
Total ENTERPRISE REVENUE:		835,276.34	835,000.00	840,000.00	.00	840,000.00	5,000.00
CONTRIBUTIONS AND TRANSFERS							
51-38-300	CONTRIBUTION - PRIVATE SOURCE	17,600.00	.00	.00	.00	.00	.00
51-38-310	CONTRIBUTION FROM GENERAL F	.00	.00	.00	.00	.00	.00
51-38-350	CONTRIBUTION FROM U. E. FUND	.00	.00	.00	.00	.00	.00
51-38-700	CONTRB'N FROM RETAINED EARN	.00	.00	.00	.00	.00	.00
Total CONTRIBUTIONS AND TRANSFERS:		17,600.00	.00	.00	.00	.00	.00
Net Total STORM WATER UTILITY FUND:		852,876.34	835,000.00	840,000.00	.00	840,000.00	5,000.00

Acct No	Acct Title	2014-15 Prior Year Actual	2015-16 Current Year Modified Budget	2016-17 Requested Budget	Adjustments To Requested Budget	2016-17 Recommended Budget	FY 2017 Budget vs. FY 2016
STORM WATER UTILITY FUND							
OPERATING EXPENDITURES							
51-40-090	EMPLOYEE WAGE REIMBURSEME	.00	.00	.00	(3,856.00)	(3,856.00)	(3,856.00)
51-40-100	OVERTIME	8,993.69	9,600.00	6,100.00	3,000.00	9,100.00	(500.00)
51-40-110	PERMANENT EMPLOYEES WAGES	76,154.14	81,652.00	86,547.00	1,732.00	88,279.00	6,627.00
51-40-120	PART-TIME/TEMPORARY WAGES	3,228.77	6,731.00	6,731.00	.00	6,731.00	.00
51-40-130	F.I.C.A.	6,717.87	7,496.00	7,603.00	362.00	7,965.00	469.00
51-40-140	RETIREMENT	11,599.55	16,295.00	16,482.00	861.00	17,343.00	1,048.00
51-40-150	INSURANCE	6,621.32	5,600.00	16,813.00	(729.00)	16,084.00	10,484.00
51-40-160	WORKMENS COMPENSATION	1,602.22	2,358.00	2,176.00	110.00	2,286.00	(72.00)
51-40-170	UNEMPLOYMENT COMPENSATION	.00	150.00	150.00	.00	150.00	.00
51-40-180	UNIFORM ALLOWANCE	550.00	600.00	600.00	.00	600.00	.00
51-40-200	MAINTENANCE	10,406.54	10,000.00	10,000.00	.00	10,000.00	.00
51-40-210	BOOKS, SUBSCRIP., MEMBERSHI	22.25	5,000.00	5,000.00	.00	5,000.00	.00
51-40-220	PUBLIC NOTICES	174.92	500.00	500.00	.00	500.00	.00
51-40-230	TRAVEL/TRAINING EXPENSE	1,557.10	1,850.00	1,000.00	1,000.00	2,000.00	150.00
51-40-240	OFFICE SUPPLIES AND EXPENSE	5,201.36	4,950.00	5,750.00	.00	5,750.00	800.00
51-40-245	PUBLIC EDUCATION	993.53	1,000.00	1,000.00	.00	1,000.00	.00
51-40-250	EQUIPMENT, SUPPLIES & MAINT	6,336.78	6,450.00	6,500.00	.00	6,500.00	50.00
51-40-310	PROFESSIONAL AND TECHNICAL	28,425.59	24,115.00	24,365.00	.00	24,365.00	250.00
51-40-320	PROF & TECHNICAL - INTERDEPAR	59,962.00	59,646.00	92,065.00	1,041.00	93,106.00	33,460.00
51-40-321	PROF & TECHNICAL - INTER W/S	.00	.00	7,195.00	(4,438.00)	2,757.00	2,757.00
51-40-420	FUEL	3,500.50	3,600.00	3,600.00	.00	3,600.00	.00
51-40-430	VEHICLE MAINTENANCE	1,746.80	3,000.00	3,000.00	.00	3,000.00	.00
51-40-460	SYSTEMS OPERATIONS EXPENSE	127,248.99	140,000.00	140,000.00	.00	140,000.00	.00
51-40-500	LEASED PROPERTY	.00	.00	.00	.00	.00	.00
51-40-571	STREET SWEEPING DISPOSAL	.00	1,000.00	1,000.00	4,000.00	5,000.00	4,000.00
51-40-590	UNCOLLECTABLE ACCOUNTS	3,987.52	2,000.00	2,000.00	.00	2,000.00	.00
51-40-620	SUNDRY	.00	.00	.00	.00	.00	.00
51-40-670	DEPRECIATION	83,551.06	118,900.00	122,104.00	2,000.00	124,104.00	5,204.00
51-40-690	WATER SAMPLES	.00	2,500.00	2,500.00	.00	2,500.00	.00
51-40-930	FRANCHISE FEE	50,116.58	50,100.00	50,400.00	.00	50,400.00	300.00
51-40-940	RETAINED EARNINGS CONTRIBUTI	.00	269,907.00	218,819.00	(5,083.00)	213,736.00	(56,171.00)
Total OPERATING EXPENDITURES:		498,699.08	835,000.00	840,000.00	.00	840,000.00	5,000.00

Solid Waste Utility Enterprise Fund

Roy City Corporation FY 2017 Budget

IN THIS SECTION:

- Fund Summary
- Revenues
- Expenses

Tab – Solid Waste

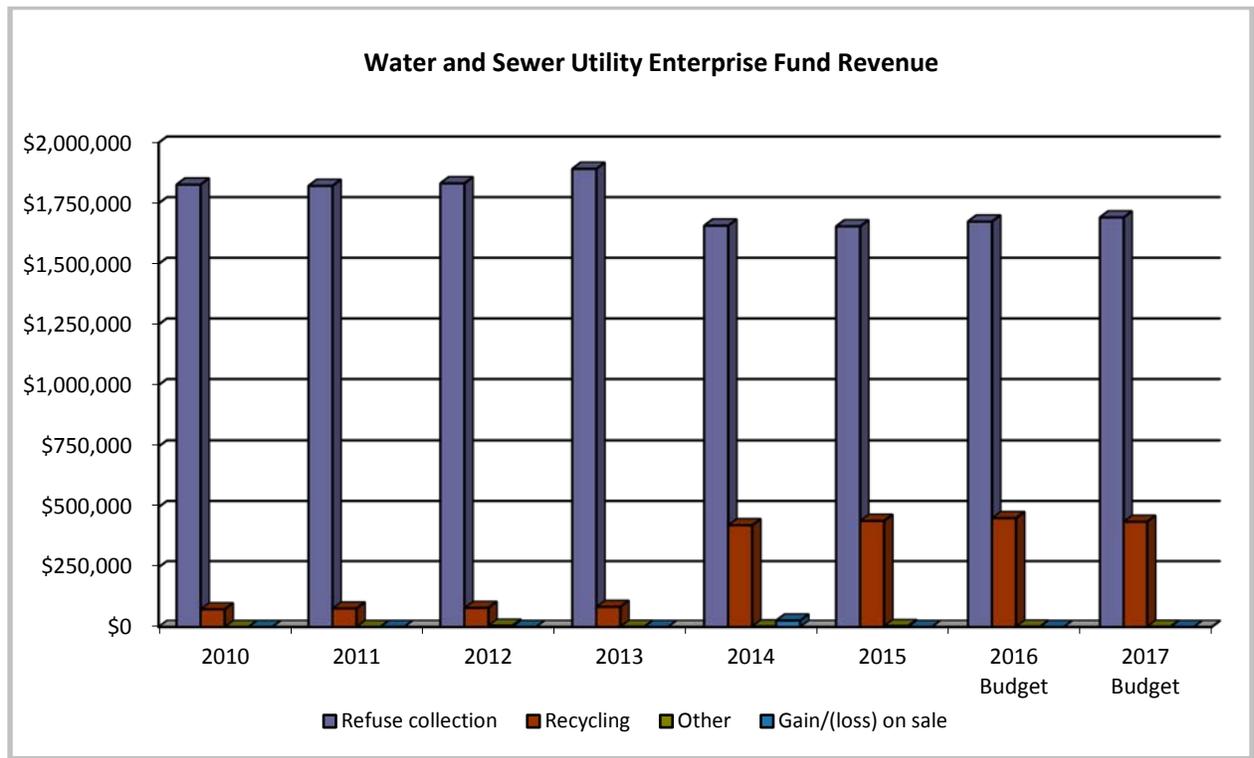
Solid Waste Utility Fund

During the spring of FY 2016, the City made a determination to postpone the curb-side dumpster program. This was due to waste water regulations, which would have required substantial changes to the dumpsters and the containment area at public works where the containers are stored.

In lieu of that program, the City set up three summer clean-up periods. The clean-ups will occur in April, July, and October and run for two weeks, excluding Sundays. The clean-up system will be evaluated to determine if it is a viable alternative to the dumpster program.

Revenue

Although Waste Management has proposed a small rate increase, at this time we will leave the rates unchanged as we evaluate the dumpsters and clean-up program. A historical summary of fund revenue follows:



The recycling program was implemented in 2014. Roy City's contract with Waste Management includes a tiered rate schedule which changes with recycling participation. The City's policy on recycling includes an opt-out option each June.

Currently the recycling participation is at 75%, which allows for the lowest contracted rate. It is anticipated that this June, enough customers will opt out of recycling to move the City up to the 50-75% rate tier with Waste Management. At this time, no rate increase is proposed with the change from the dumpster program to a semi-annual clean-up.

Revenue	FY 2015 Actual	FY 2016 Budget	FY 2017 Budget
Refuse collection	\$1,655,196	\$1,675,000	\$1,692,000
Recycling	443,514	455,000	440,000
Other	3,985	1,500	1,000
Total	\$2,102,695	\$2,131,500	\$2,133,000

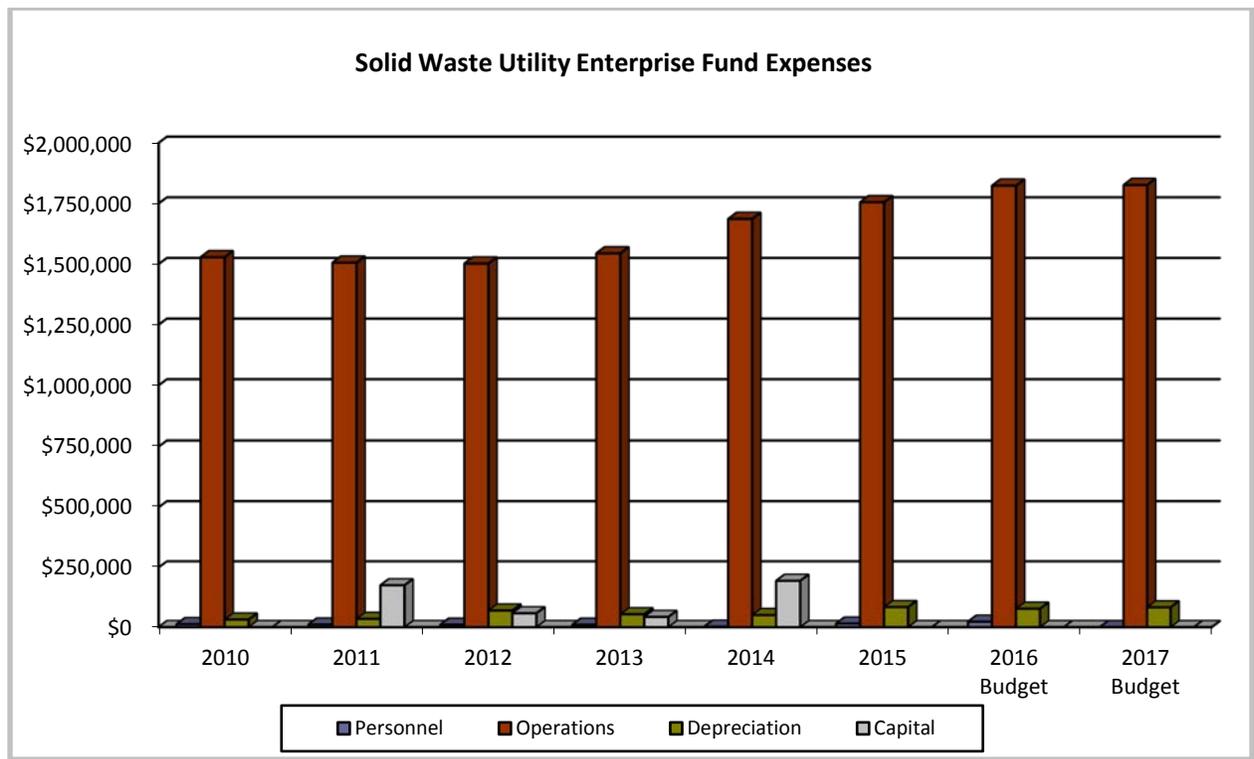
With the changes in the curbside dumpster program, revisiting other aspects of the fund could be done. The City survey, which will soon be out, has a question for citizens on whether they would approve a City-wide recycling program. Should the program become City-wide, there would be a drop in the cost of pick-up by Waste Management, and reduced costs at the landfill. Reduce pricing may make the program desirable to those not currently participating.

Personnel

With the postponement of the dumpster program, there are no employees in the Solid Waste Utility Enterprise Fund.

Operating Expenditures

Expenses of the fund were cut 1.58% from the prior year. This is due to the dumpster program. Cuts included interdepartmental transfer of \$8,611; fuel of \$5,500; vehicle maintenance of \$3,500; and county landfill of \$30,140.



The employees used from other departments for the dumpster program, will now be used for the clean-ups.

Equipment, supplies, and maintenance increased by \$29,000. This was done to retrofit the dumpsters with lids and construct a secure sight with a drain at public works, should the City Council decide the dumpster program should continue.

Current Year

	FY 2106 Budget	Change	FY 2017 Proposed
Personnel and benefits	\$ 22,918	(\$22,918)	\$ 0
Operations	1,931,120	(21,849)	1,909,271
Capital	0	0	0
Contributions to reserves	177,462	46,267	223,729
Total	\$2,131,500	\$ 1,500	\$2,133,000

Prior year comparison with proposed budget:

- No personnel hired with discontinuation of dumpster program
- Interdepartment transfers adjusted for City personnel working the clean-up
- Costs included to retrofit dumpsters should the program continue
- Landfill costs lower with no dumpster program

Capital Assets

No capital purchases are proposed.

Acct No	Acct Title	2014-15 Prior Year Actual	2015-16 Current Year Modified Budget	2016-17 Requested Budget	Adjustments To Requested Budget	2016-17 Recommended Budget	FY 2017 Budget vs. FY 2016
SOLID WASTE UTILITY FUND							
MISCELLANEOUS REVENUE							
53-36-400	GAIN/(LOSS) ON SALE OF ASSETS	.00	.00	.00	.00	.00	.00
53-36-900	OTHER REVENUE - NOT IDENTIFIE	3,984.83	1,500.00	1,000.00	.00	1,000.00	(500.00)
Total MISCELLANEOUS REVENUE:		3,984.83	1,500.00	1,000.00	.00	1,000.00	(500.00)
ENTERPRISE REVENUE							
53-37-710	REFUSE COLLECTION	1,655,195.88	1,675,000.00	1,692,000.00	.00	1,692,000.00	17,000.00
53-37-750	RECYCLING REVENUE	443,513.91	455,000.00	440,000.00	.00	440,000.00	(15,000.00)
53-37-940	USE OF RETAINED EARNINGS	.00	.00	.00	.00	.00	.00
Total ENTERPRISE REVENUE:		2,098,709.79	2,130,000.00	2,132,000.00	.00	2,132,000.00	2,000.00
Net Total SOLID WASTE UTILITY FUND:		2,102,694.62	2,131,500.00	2,133,000.00	.00	2,133,000.00	1,500.00

Acct No	Acct Title	2014-15 Prior Year Actual	2015-16 Current Year Modified Budget	2016-17 Requested Budget	Adjustments To Requested Budget	2016-17 Recommended Budget	FY 2017 Budget vs. FY 2016
SOLID WASTE UTILITY FUND							
SOLID WASTE ADMINISTRATION							
53-40-100	OVERTIME	193.21	500.00	.00	.00	.00	(500.00)
53-40-110	PERMANENT EMPLOYEES WAGES	.00	.00	.00	.00	.00	.00
53-40-120	PART-TIME/TEMPORARY WAGES	13,427.88	19,158.00	.00	.00	.00	(19,158.00)
53-40-130	F.I.C.A.	1,107.42	1,503.00	.00	.00	.00	(1,503.00)
53-40-140	RETIREMENT	.00	.00	.00	.00	.00	.00
53-40-150	INSURANCE	.00	.00	.00	.00	.00	.00
53-40-160	WORKMENS COMPENSATION	161.92	257.00	.00	.00	.00	(257.00)
53-40-170	UNEMPLOYMENT COMPENSATION	.00	1,500.00	.00	.00	.00	(1,500.00)
53-40-210	BOOKS, SUBSCRIP., MEMBERSHI	67.53	250.00	225.00	.00	225.00	(25.00)
53-40-220	PUBLIC NOTICES	179.93	150.00	250.00	.00	250.00	100.00
53-40-230	TRAVEL/TRAINING EXPENSE	(27.96)	900.00	900.00	.00	900.00	.00
53-40-240	OFFICE SUPPLIES	10,128.76	13,000.00	13,000.00	.00	13,000.00	.00
53-40-250	EQUIPMENT SUPPLIES & MAINT	1,422.07	1,800.00	30,800.00	.00	30,800.00	29,000.00
53-40-280	TELEPHONE EXPENSE	0.19	500.00	500.00	.00	500.00	.00
53-40-310	PROFESSIONAL & TECHNICAL SVC	6,492.66	9,200.00	11,500.00	.00	11,500.00	2,300.00
53-40-320	PROF & TECH - INTERDEPARTMEN	107,926.00	122,912.00	73,724.00	20,946.00	94,670.00	(28,242.00)
53-40-321	PROF & TECH - INTERDEPT W/S U	7,642.00	7,992.00	6,811.00	20,812.00	27,623.00	19,631.00
53-40-360	INFORMATION TECHNOLOGY	7,429.00	7,032.00	11,274.00	(3,597.00)	7,677.00	645.00
53-40-420	FUEL	5,286.22	10,000.00	4,500.00	.00	4,500.00	(5,500.00)
53-40-430	VEHICLE MAINTENANCE	1,513.20	9,500.00	6,000.00	.00	6,000.00	(3,500.00)
53-40-510	INSURANCE	6,175.00	6,094.00	5,806.00	.00	5,806.00	(288.00)
53-40-560	CONTRACT - RESIDENTIAL PICKUP	643,637.43	690,000.00	689,000.00	.00	689,000.00	(1,000.00)
53-40-561	CONTRACT - RECYCLING PICK-UP	313,034.60	315,800.00	329,400.00	.00	329,400.00	13,600.00
53-40-570	COUNTY LANDFILL - RESIDENTIAL	464,338.61	478,900.00	459,900.00	.00	459,900.00	(19,000.00)
53-40-571	COUNTY LANDFILL - DUMPSTER P	50,477.67	41,540.00	11,400.00	.00	11,400.00	(30,140.00)
53-40-590	UNCOLLECTIBLE ACCOUNTS	3,644.99	10,000.00	5,000.00	.00	5,000.00	(5,000.00)
53-40-620	SUNDRY CHARGES	21.54	250.00	250.00	.00	250.00	.00
53-40-670	DEPRECIATION	83,993.54	77,500.00	82,950.00	.00	82,950.00	5,450.00
53-40-930	FRANCHISE FEE - SOLID WASTE	125,922.59	127,800.00	127,920.00	.00	127,920.00	120.00
53-40-940	RETAINED EARNINGS	.00	177,462.00	261,890.00	(38,161.00)	223,729.00	46,267.00
Total SOLID WASTE ADMINISTRATION:		1,854,196.00	2,131,500.00	2,133,000.00	.00	2,133,000.00	1,500.00

Internal Service Funds

Roy City Corporation FY 2017 Budget

IN THIS SECTION:

- Fund Summary
 - Information Technology
 - Risk Management

BUDGET SUMMARY – INTERNAL SERVICE FUNDS

Information Technology Fund

The Information Technology Fund is an internal service fund that operates for the purpose of providing computer hardware, software, and technical support to the various departments of the City. Funding is provided by the General Fund, Water and Sewer Utility Enterprise Fund, and Solid Waste Utility Fund and totals \$383,869.

Personnel

There are no increases in personnel for this budget year. As stated above for the General Fund, the budget includes a 2.5% merit and a 2.0% cost of living adjustment.

Benefits

As stated in the General Fund summary, the budget includes a 5.42% increases to health insurance premiums and no increase in retirement rates.

Operating Expenses

Some increases occurred in professional and technical fees related to support contracts and subscriptions.

Current Year

	FY 2106 Budget	Change	FY 2017 Proposed
Personnel and benefits	\$169,923	\$ 4,434	\$174,357
Operations	193,373	32,856	226,229
Capital	68,925	(11,925)	57,000
Contributions to reserves	0	0	0
Total	\$432,221	\$25,365	\$457,586

Prior year comparison with proposed budget:

- Equipment and maintenance contract increases
- Capital request change annually

Capital Assets

Capital outlay includes the following:

Description	Amount
Police laptop rotation	\$20,000
Hardware for server repairs	4,500
Software upgrades	2,500
Web site design	30,000
	\$57,000

Risk Management Fund

The Risk Management Fund is also an internal service fund and is used to account for the cost of insurance premiums and claims made against the City. Money is accumulated in this fund to pay premiums for liability and property damage insurance and other claims. The fund is financed by charges made to the General Fund, Water and Sewer Utility Enterprise Fund and Solid Waste Utility Fund.

The total operating budget of the Risk Management Fund is \$290,300. The budget request is slightly lower than previous years.

The budget includes estimates for claims occurring during the year. In addition, the City reimburses the Utah Risk Management Mutual Association for the settlement of claims. Large settlements are repaid over a five year period.

The insurance premiums estimates approximate the amounts from the prior year, with no increases expected. The budget for claims is estimated to be lower than previous years due to the reduction in recaptured losses (the five year payback to URMMA).

Current Year

	FY 2106 Budget	Change	FY 2017 Proposed
General risk management	\$ 22,900	\$ 4,434	\$ 22,900
Insurance premiums	159,700	32,856	159,600
Claims	122,100	0	107,800
Total	\$304,700	\$25,365	\$290,300

Information Technology Fund

Roy City Corporation FY 2017 Budget

IN THIS SECTION:

- Revenues
- Expenses

Acct No	Acct Title	2014-15 Prior Year Actual	2015-16 Current Year Modified Budget	2016-17 Requested Budget	Adjustments To Requested Budget	2016-17 Recommended Budget	FY 2017 Budget vs. FY 2016
INFORMATION TECHNOLOGY							
CONTRIBUTIONS AND TRANSFERS							
60-38-700	CONTRIBUTION FROM FUND BALA	.00	11,675.00	.00	16,717.00	16,717.00	5,042.00
	Total CONTRIBUTIONS AND TRANSFERS:	.00	11,675.00	.00	16,717.00	16,717.00	5,042.00
SPECIAL FUND REVENUE							
60-39-910	CHARGES FOR DATA PROCESSING	373,558.00	351,621.00	563,701.00	(179,832.00)	383,869.00	32,248.00
	Total SPECIAL FUND REVENUE:	373,558.00	351,621.00	563,701.00	(179,832.00)	383,869.00	32,248.00
	Net Total INFORMATION TECHNOLOGY:	373,558.00	363,296.00	563,701.00	(163,115.00)	400,586.00	37,290.00

Acct No	Acct Title	2014-15 Prior Year Actual	2015-16 Current Year Modified Budget	2016-17 Requested Budget	Adjustments To Requested Budget	2016-17 Recommended Budget	FY 2017 Budget vs. FY 2016
INFORMATION TECHNOLOGY							
OPERATING EXPENDITURES							
60-40-090	EMPLOYEE WAGE REIMBURSEME	.00	.00	.00	.00	.00	.00
60-40-100	OVERTIME	1,903.40	2,000.00	2,000.00	.00	2,000.00	.00
60-40-110	PERMANENT EMPLOYEES WAGES	106,820.15	108,708.00	115,649.00	(4,821.00)	110,828.00	2,120.00
60-40-120	PART-TIME/TEMPORARY WAGES	.00	.00	.00	.00	.00	.00
60-40-130	F.I.C.A.	7,558.72	8,469.00	9,000.00	(369.00)	8,631.00	162.00
60-40-140	RETIREMENT	20,081.13	20,447.00	21,730.00	(891.00)	20,839.00	392.00
60-40-150	INSURANCE	28,111.48	28,186.00	31,055.00	(1,523.00)	29,532.00	1,346.00
60-40-160	WORKMENS COMPENSATION	1,800.67	2,013.00	2,506.00	(79.00)	2,427.00	414.00
60-40-170	UNEMPLOYMENT COMPENSATION	.00	100.00	100.00	.00	100.00	.00
60-40-210	BOOKS, SUBSCRIP., MEMBERSHI	4,400.65	500.00	3,000.00	.00	3,000.00	2,500.00
60-40-220	PUBLIC NOTICES	.00	.00	.00	.00	.00	.00
60-40-230	TRAVEL/TRAINING EXPENSE	3,490.00	3,500.00	3,500.00	.00	3,500.00	.00
60-40-240	OFFICE SUPPLIES & EXPENSE	130.89	300.00	300.00	.00	300.00	.00
60-40-280	TELEPHONE EXPENSE	864.08	900.00	1,380.00	.00	1,380.00	480.00
60-40-300	SYSTEM SUPPLIES & MAINTENAN	41,638.62	45,099.00	45,400.00	.00	45,400.00	301.00
60-40-310	PROFESSIONAL & TECHNICAL SVC	76,204.34	75,248.00	94,231.00	3,951.00	98,182.00	22,934.00
60-40-420	FUEL	258.80	500.00	500.00	.00	500.00	.00
60-40-430	VEHICLE MAINTENANCE	25.00	551.00	250.00	.00	250.00	(301.00)
60-40-550	DEPRECIATION	65,105.99	66,775.00	106,717.00	(33,000.00)	73,717.00	6,942.00
60-40-620	SUNDRY CHARGES	.00	.00	.00	.00	.00	.00
Total OPERATING EXPENDITURES:		358,393.92	363,296.00	437,318.00	(36,732.00)	400,586.00	37,290.00
TRANSFERS & OTHER USES							
60-48-800	APPROPR. INCREASE IN FUND BA	.00	.00	126,383.00	(126,383.00)	.00	.00
Total TRANSFERS & OTHER USES:		.00	.00	126,383.00	(126,383.00)	.00	.00
Net Total INFORMATION TECHNOLOGY:		(358,393.92)	(363,296.00)	(563,701.00)	163,115.00	(400,586.00)	(37,290.00)

Risk Management Fund

Roy City Corporation FY 2017 Budget

IN THIS SECTION:

- Revenues
- Expenses

Acct No	Acct Title	2014-15 Prior Year Actual	2015-16 Current Year Modified Budget	2016-17 Requested Budget	Adjustments To Requested Budget	2016-17 Recommended Budget	FY 2017 Budget vs. FY 2016
RISK MANAGEMENT FUND							
SPECIAL FUND REVENUE							
63-39-920	CHARGES FOR INSURANCE COVER	308,725.00	304,700.00	290,300.00	.00	290,300.00	(14,400.00)
Total SPECIAL FUND REVENUE:		308,725.00	304,700.00	290,300.00	.00	290,300.00	(14,400.00)
Net Total RISK MANAGEMENT FUND:		308,725.00	304,700.00	290,300.00	.00	290,300.00	(14,400.00)

Acct No	Acct Title	2014-15 Prior Year Actual	2015-16 Current Year Modified Budget	2016-17 Requested Budget	Adjustments To Requested Budget	2016-17 Recommended Budget	FY 2017 Budget vs. FY 2016
RISK MANAGEMENT FUND							
OPERATING EXPENDITURES							
63-40-210	BOOKS, SUBSCRIP., MEMBERSHI	.00	450.00	450.00	.00	450.00	.00
63-40-220	PERSONNEL TRAINING MATERIAL	.00	.00	.00	.00	.00	.00
63-40-230	TRAVEL/TRAINING	.00	1,650.00	1,650.00	.00	1,650.00	.00
63-40-240	INCENTIVE PROGRAMS - RISK MG	1,536.15	1,800.00	1,800.00	.00	1,800.00	.00
63-40-250	PRE-EMPLOYMENT EXP - ADMIN	9,348.00	8,000.00	8,000.00	.00	8,000.00	.00
63-40-490	GENERAL RISK MANAGEMENT	8,542.96	11,000.00	11,000.00	.00	11,000.00	.00
63-40-500	INSURANCE PREMIUMS	151,418.30	159,700.00	159,600.00	.00	159,600.00	(100.00)
63-40-510	ADMIN EXPENDITURES	.00	.00	.00	.00	.00	.00
63-40-660	REIMBURSEMENT-PRESCIP SAFE	.00	100.00	100.00	.00	100.00	.00
63-40-680	RESERVES FOR CLAIMS	87,503.65	122,000.00	107,700.00	.00	107,700.00	(14,300.00)
Total OPERATING EXPENDITURES:		258,349.06	304,700.00	290,300.00	.00	290,300.00	(14,400.00)

Special Revenue Funds

Roy City Corporation FY 2017 Budget

IN THIS SECTION:

- Fund Summary
 - Storm Sewer Development
 - Park Development
 - Cemetery

BUDGET SUMMARY – SPECIAL REVENUE FUNDS

Storm Sewer Development Fund

Revenue in the Storm Sewer Development Fund is generated from impact fees charged on building permits. Revenue for FY 2017 is based on the construction of 20 new homes at \$750 per home and some commercial development. The commercial development fees are based on the size of the construction and exceed the \$750 fee.

Revenue	FY 2015 Actual	FY 2016 Budget	FY 2017 Budget
Storm sewer fees	\$74,390	\$ 20,000	\$ 25,000
Interest	1,030	750	1,000
Contribution from fund balance	0	140,000	143,000
Total	\$75,420	\$160,750	\$169,000

Monies in the fund are used for constructing and maintaining storm sewer systems within the City. Capital outlay includes the following:

Description	Amount
4800 S 3500 W storm drain	\$169,000

Park Development Fund

Revenue for the Park Development Fund is also generated from impact fees charged on building permits and is estimated to be \$20,000. The impact fee is \$1,000 per building lot and is not charged to commercial development.

Revenue	FY 2015 Actual	FY 2016 Budget	FY 2017 Budget
Park development fees	\$23,000	\$20,000	\$25,000
Interest	693	600	1,000
Total	\$23,693	\$20,600	\$26,000

Monies in the fund are used to improve or construct park facilities within the City. Capital projects within the Fund include:

Description	Amount
West Park playground	\$ 5,000
West Park partition	5,000
West Park swing set	5,000
	<u>\$15,000</u>

Cemetery Perpetual Fund

The Cemetery Fund is used to account for monies held to expand and maintain the City cemetery. The City retains 20% from the sale of each cemetery lot for future use. All of the plot available in the cemetery have been sold, and therefore not budget has been set for the Fund.

There is currently no plan for expansion of the cemetery.

Storm Sewer Development Fund

Roy City Corporation FY 2017 Budget

IN THIS SECTION:

- Revenues
- Expenses

Tab – Storm Sewer Development

Acct No	Acct Title	2014-15 Prior Year Actual	2015-16 Current Year Modified Budget	2016-17 Requested Budget	Adjustments To Requested Budget	2016-17 Recommended Budget	FY 2017 Budget vs. FY 2016
STORM SEWER DEVELOPMENT							
CHARGES FOR SERVICES							
67-34-100	STORM SEWER DEVELOPMENT FE	74,390.44	20,000.00	25,000.00	.00	25,000.00	5,000.00
67-34-330	SEWER CONNECTION FEE	.00	.00	.00	.00	.00	.00
Total CHARGES FOR SERVICES:		74,390.44	20,000.00	25,000.00	.00	25,000.00	5,000.00
MISCELLANEOUS REVENUE							
67-36-100	INTEREST EARNINGS	1,030.26	750.00	1,000.00	.00	1,000.00	250.00
67-36-900	MISCELLANEOUS REVENUE	.00	.00	.00	.00	.00	.00
Total MISCELLANEOUS REVENUE:		1,030.26	750.00	1,000.00	.00	1,000.00	250.00
CONTRIBUTIONS AND TRANSFERS							
67-38-700	CONTRIBUTION FROM FUND BALA	.00	140,000.00	.00	143,000.00	143,000.00	3,000.00
Total CONTRIBUTIONS AND TRANSFERS:		.00	140,000.00	.00	143,000.00	143,000.00	3,000.00
Net Total STORM SEWER DEVELOPMENT:		75,420.70	160,750.00	26,000.00	143,000.00	169,000.00	8,250.00

Acct No	Acct Title	2014-15 Prior Year Actual	2015-16 Current Year Modified Budget	2016-17 Requested Budget	Adjustments To Requested Budget	2016-17 Recommended Budget	FY 2017 Budget vs. FY 2016
STORM SEWER DEVELOPMENT							
OPERATING EXPENDITURES							
67-40-200	MAINTENANCE	.00	.00	.00	.00	.00	.00
67-40-310	CAPITAL PROJECTS	65,150.11	140,000.00	.00	169,000.00	169,000.00	29,000.00
67-40-320	CONTRIBUTION TO FUND BALANC	.00	20,750.00	26,000.00	(26,000.00)	.00	(20,750.00)
67-40-740	NEW EQUIPMENT	.00	.00	.00	.00	.00	.00
Total OPERATING EXPENDITURES:		65,150.11	160,750.00	26,000.00	143,000.00	169,000.00	8,250.00

Park Development Fund

Roy City Corporation FY 2017 Budget

IN THIS SECTION:

- Revenues
- Expenses

Tab - Park Development

Acct No	Acct Title	2014-15 Prior Year Actual	2015-16 Current Year Modified Budget	2016-17 Requested Budget	Adjustments To Requested Budget	2016-17 Recommended Budget	FY 2017 Budget vs. FY 2016
PARK DEVELOPMENT							
CHARGES FOR SERVICES							
68-34-100	PARK DEVELOPMENT FEES	23,000.00	20,000.00	25,000.00	.00	25,000.00	5,000.00
	Total CHARGES FOR SERVICES:	23,000.00	20,000.00	25,000.00	.00	25,000.00	5,000.00
MISCELLANEOUS REVENUE							
68-36-100	INTEREST EARNINGS	692.58	600.00	1,000.00	.00	1,000.00	400.00
	Total MISCELLANEOUS REVENUE:	692.58	600.00	1,000.00	.00	1,000.00	400.00
CONTRIBUTIONS AND TRANSFERS							
68-38-110	EQUITY TRANSFER - CAP PROJ FN	.00	.00	.00	.00	.00	.00
68-38-130	TRANSFER FROM GENERAL FUND	.00	.00	.00	.00	.00	.00
68-38-400	CONTRIBUTION - OTHER GOVT UNI	.00	.00	.00	.00	.00	.00
68-38-700	CONTRIBUTION FROM FUND BALA	.00	.00	(26,000.00)	26,000.00	.00	.00
	Total CONTRIBUTIONS AND TRANSFERS:	.00	.00	(26,000.00)	26,000.00	.00	.00
	Net Total PARK DEVELOPMENT:	23,692.58	20,600.00	.00	26,000.00	26,000.00	5,400.00

Acct No	Acct Title	2014-15 Prior Year Actual	2015-16 Current Year Modified Budget	2016-17 Requested Budget	Adjustments To Requested Budget	2016-17 Recommended Budget	FY 2017 Budget vs. FY 2016
PARK DEVELOPMENT							
OPERATING EXPENDITURES							
68-40-200	MAINTENANCE	.00	.00	.00	.00	.00	.00
68-40-300	PROFESSIONAL & TECHNICAL SVC	.00	.00	.00	.00	.00	.00
68-40-310	CAPITAL PROJECTS	56,077.20	20,000.00	.00	15,000.00	15,000.00	(5,000.00)
68-40-320	CONTRIBUTION TO FUND BALANC	.00	600.00	.00	11,000.00	11,000.00	10,400.00
68-40-710	LAND PURCHASE	.00	.00	.00	.00	.00	.00
68-40-740	NEW EQUIPMENT	.00	.00	.00	.00	.00	.00
68-40-780	A.D.A. IMPROVEMENTS	.00	.00	.00	.00	.00	.00
68-40-920	TRANSFER TO GENERAL FUND	.00	.00	.00	.00	.00	.00
68-40-930	TRANSFER TO CAPITAL PROJECTS	.00	.00	.00	.00	.00	.00
Total OPERATING EXPENDITURES:		56,077.20	20,600.00	.00	26,000.00	26,000.00	5,400.00

Cemetery Perpetual Fund

Roy City Corporation FY 2017 Preliminary Budget

IN THIS SECTION:

- Revenues
- Expenses

Tab - Cemetery

Acct No	Acct Title	2014-15 Prior Year Actual	2015-16 Current Year Modified Budget	2016-17 Requested Budget	Adjustments To Requested Budget	2016-17 Recommended Budget	FY 2017 Budget vs. FY 2016
CEMETERY FUND							
MISCELLANEOUS REVENUE							
75-36-100	INTEREST EARNINGS	.00	.00	.00	.00	.00	.00
75-36-820	SALES OF LOTS	95.00	.00	.00	.00	.00	.00
	Total MISCELLANEOUS REVENUE:	95.00	.00	.00	.00	.00	.00
	Net Total CEMETERY FUND:	95.00	.00	.00	.00	.00	.00

Acct No	Acct Title	2014-15 Prior Year Actual	2015-16 Current Year Modified Budget	2016-17 Requested Budget	Adjustments To Requested Budget	2016-17 Recommended Budget	FY 2017 Budget vs. FY 2016
CEMETERY FUND							
OPERATING EXPENDITURES							
75-40-260	BUILDING, GROUNDS, SUPPLY MAI	.00	.00	.00	.00	.00	.00
75-40-740	EQUIPMENT	.00	.00	.00	.00	.00	.00
	Total OPERATING EXPENDITURES:	.00	.00	.00	.00	.00	.00
TRANSFERS & OTHER USES							
75-48-800	APPROPR. INCREASE IN FUND BA	.00	.00	.00	.00	.00	.00
	Total TRANSFERS & OTHER USES:	.00	.00	.00	.00	.00	.00
	Net Total CEMETERY FUND:	.00	.00	.00	.00	.00	.00