

CERTIFICATION OF BUDGET
CITY

ROY CITY CORPORATION

ADOPTED BUDGET

Fiscal Year Ended June 30, 2013

Form: MB-BUD-1-2012

PART 1 - CERTIFICATION

ADOPTION OF BUDGET INFORMATION:

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

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

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

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

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

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

Date of resolution or ordinance: 06/05/2012
Public hearing date: 06/05/2012

Cathy A. Spencer

July 5, 2012

Budget Officer or Agency Director

Date

Phone Number: 801-774-1042

Email Address: cspencer@royutah.org

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Governmental Unit

For the Budget Year July 1, 2012 through June 30, 2013
Fiscal Year

GENERAL FUND

Account Number	Description	Prior Year Actual 30-Jun-11	Current Year Estimate 30-Jun-12	Ensuing Year Approved Budget Appropriation 30-Jun-13
<i>General Fund Revenues</i>				
TAXES				
3110	General property tax - current	2,340,946	2,399,918	2,390,000
3120	Prior years' tax - delinquent	63,307	65,000	65,000
3130	General sales & use taxes	3,794,992	4,000,000	4,104,524
3135	Telecom gross receipts tax	514,490	520,000	520,000
3140	Franchise taxes	1,972,860	1,933,343	1,957,476
3150	Paramedic aboard fees	319,996	320,000	320,000
3170	Fee-in-lieu of property taxes	338,287	310,000	320,000
LICENSES AND PERMITS				
3210	Business licenses & permits	115,872	125,500	125,000
3221	Building, structures & equipmt	113,249	96,900	97,200
3225	Animal licenses	58,623	54,500	50,500
INTERGOVERNMENTAL REVENUE				
3311	Federal grants - general gov't	13,912	137,288	-
3312	Federal grants - public safety	28,439	8,959	-
3340	State grants	32,135	22,195	7,200
3356	Class "C" Road Fund allotment	1,050,030	1,000,000	1,050,000
3358	State Liquor Fund allotment	44,029	35,000	35,000
3359	Other	-	4,400	-
3370	Grants - local sources	75,699	64,500	116,885
CHARGES FOR SERVICES				
3411	Court costs, fees and charges	3,253	3,500	3,000
3413	Zoning and subdivision fees	2,450	3,000	3,000
3414	Plan checking fees	34,342	25,000	20,000
3419	Other	400	1,500	500
3420	Public safety	62,526	53,500	55,000
3430	Streets and public improvemnts	5,832	6,000	7,000
3456	Health - other	906,790	902,500	880,000
3470	Parks and public property	4,885	4,000	4,000
3472	Swimming pool fees	395,152	390,000	390,000
3474	Parks & recreation concessions	93,565	93,000	90,000
3478	Parks & public property - other	468,654	478,500	501,500
3481	Sale of cemetary lots	28,844	30,000	25,000
3483	Grave digging charges	22,675	22,000	20,000

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Account Number	Description	Prior Year Actual 30-Jun-11	Current Year Estimate 30-Jun-12	Ensuing Year Approved Budget Appropriation 30-Jun-13
<i>General Fund Revenues, continued</i>				
	FINES & FORFEITURES			
3510	Fines	723,989	784,000	752,000
	MISCELLANEOUS REVENUE			
3610	Interest earnings	52,774	74,100	52,000
3620	Rents and concessions	38,616	40,000	21,000
3640	Sale of fixed assets-incl loss	24,550	17,800	10,000
3650	Sale of materials and supplies	-	-	-
3670	Sale of bonds	-	-	-
3680	Other financing sources - c/l oblig.	-	-	-
3690	Sundry revenue	139,417	142,204	142,872
	CONTRIBUTIONS AND TRANSFERS			
3811	Transfer from capital projects	-	-	-
3815	Transfer from enterprise fund	707,152	679,943	705,437
3870	Contributions - private source	200,000	205,000	200,000
3880	Beg Class C Road fund bal appr	-	-	316,360
3890	Beg general fund bal to approp	-	319,965	-
	TOTAL REVENUE & OTHER SOURCES	<u>14,792,732</u>	<u>15,373,015</u>	<u>15,357,454</u>

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GENERAL FUND

<u>Account Number</u>	<u>Description</u>	<u>Prior Year Actual 30-Jun-11</u>	<u>Current Year Estimate 30-Jun-12</u>	<u>Ensuing Year Approved Budget Appropriation 30-Jun-13</u>
<i>General Fund Expenditures</i>				
GENERAL GOVERNMENT				
4110	Legislative	413,067	468,582	455,137
4121	Justice Court	324,535	330,977	322,285
4134	Personnel	260,645	239,995	263,095
4136	Data processing	239,066	227,452	241,487
4141	Finance	532,806	559,794	768,419
4145	Attorney	216,656	247,468	252,702
4161	Buildings	600,024	752,612	620,539
PUBLIC SAFETY				
4210	Police department	3,861,439	4,433,997	4,238,019
4220	Fire department	2,981,677	3,051,078	2,927,173
4253	Animal control & regulation	142,830	-	-
HIGHWAYS & PUBLIC IMPROVEMENTS				
4410	Highways and streets	539,589	587,676	558,949
4415	Class "C" Roads	593,595	761,469	1,380,360
4440	Shop and garage	196,009	207,875	206,576
4450	Engineering	395,531	359,337	346,047
PARKS, RECREATION & PUBLIC PROPERTY				
4560	Recreation and culture	1,920,938	2,067,204	2,069,523
COMMUNITY & ECONOMIC DEVELOPMENT				
4620	Community & economic devlp	476,703	446,382	328,896
DEBT SERVICE				
4710	Principal and interest	277,937	276,462	277,600
TRANSFERS & OTHER USES				
4811	Transfer to capital project fd	212,340	97,025	100,050
4813	Trans to park development fund	-	-	-
4870	Appr increase in restricted fund bal	-	255,631	-
4880	Appr increase in fund balance	607,345	-	597
TOTAL EXPENDITURES & OTHER USES		<u>14,792,732</u>	<u>15,371,016</u>	<u>15,357,454</u>

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CAPITAL PROJECTS FUND

<u>Account Number</u>	<u>Description</u>	<u>Prior Year Actual 30-Jun-11</u>	<u>Current Year Estimate 30-Jun-12</u>	<u>Ensuing Year Approved Budget Appropriation 30-Jun-13</u>
	REVENUES			
3910	Transfers from general fund	212,340	97,025	100,050
3920	Transfer from park development	-	-	-
3930	Other additions	-	-	-
	TOTAL REVENUES & OTHER SOURCES	212,340	97,025	100,050
3990	Begin Fund Balance	194,841	281,332	199,357
	TOTAL AVAILABLE FOR APPROPRIATIONS	407,181	378,357	299,407
	EXPENDITURES			
4000	Real property acquisition	-	-	-
4003	L/T capital improvements plan	125,849	-	-
4010	Fire and rescue projects & equipment	-	-	135,000
4020	Parks and recreational facilities	-	152,500	-
4025	Aquatic center expenditures	-	26,500	-
4085	Debt service	-	-	-
4090	Transfer to other project	-	-	-
	TOTAL EXPENDITURES	125,849	179,000	135,000
	Ending Fund Balance	281,332	199,357	164,407

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WATER AND SEWER UTILITY ENTERPRISE FUND

<u>Account Number</u>	<u>Description</u>	<u>Prior Year Actual 30-Jun-11</u>	<u>Current Year Estimate 30-Jun-12</u>	<u>Ensuing Year Approved Budget Appropriation 30-Jun-13</u>
	OPERATING REVENUE			
3710	Charges for services	4,726,301	4,769,800	5,380,971
3719	Federal and state grants	-	-	-
3720	Interest earned	10,512	2,000	15,000
3730	Other	841,255	150,000	150,450
	TOTAL OPERATING REVENUE	<u>5,578,068</u>	<u>4,921,800</u>	<u>5,546,421</u>
	OPERATING EXPENSES			
4010	Personnel services	629,078	655,805	669,423
4020	Contractual services	1,916,026	2,018,186	2,241,155
4030	Materials and supplies	503,706	536,189	593,818
4040	Depreciation	670,783	871,000	707,500
4050	Other	265,935	249,350	282,026
	TOTAL OPERATING EXPENSES	<u>3,985,528</u>	<u>4,330,530</u>	<u>4,493,922</u>
	OPERATING INCOME	1,592,540	591,270	1,052,499
	NON-OPERATING REVENUE (EXPENSE)			
5200	Interest expense	(287,487)	(280,365)	(269,310)
5300	Transfer from solid waste utility	9,864	9,982	10,256
5400	Beg retained earnings appropr	-	213,581	-
5500	Operating trans to general fnd	(552,700)	(534,468)	(553,515)
5600	Appr increase in retained earnings	-	-	(239,930)
	NET INCOME	<u>762,217</u>	<u>-</u>	<u>-</u>

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STORM SEWER UTILITY ENTERPRISE FUND

Account Number	Description	Prior Year Actual 30-Jun-11	Current Year Estimate 30-Jun-12	Ensuing Year Approved Budget Appropriation 30-Jun-13
	OPERATING REVENUE			
3701	Grants from local sources	-	100,000	-
3710	Charges for services	362,952	362,000	362,000
3730	Other	560,375	-	-
	TOTAL OPERATING REVENUE	923,327	462,000	362,000
	OPERATING EXPENSES			
4010	Personnel services	124,347	137,107	136,369
4030	Materials and supplies	108,412	133,020	135,300
4040	Depreciation	50,811	56,760	66,600
4050	Other	23,121	23,720	23,700
	TOTAL OPERATING EXPENSES:	306,691	350,607	361,969
	OPERATING INCOME	616,636	111,393	31
	NON-OPERATING REVENUE (EXPENSE)			
5400	Beg retained earning appropriated	-	-	54,040
5500	Operating transfer to general fund	(61,392)	(51,132)	(54,071)
5600	Appr increase in retained earnings	-	(60,261)	-
	NET INCOME	555,244	-	-

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SOLID WASTE UTILITY ENTERPRISE FUND

<u>Account Number</u>	<u>Description</u>	<u>Prior Year Actual 30-Jun-11</u>	<u>Current Year Estimate 30-Jun-12</u>	<u>Ensuing Year Approved Budget Appropriation 30-Jun-13</u>
	OPERATING REVENUE			
3710	Charges for services	1,899,813	1,917,058	1,959,700
3730	Other	-	-	2,500
	TOTAL OPERATING REVENUE	<u>1,899,813</u>	<u>1,917,058</u>	<u>1,962,200</u>
	OPERATING EXPENSES			
4010	Personnel services	10,905	16,520	15,751
4020	Contractual services	1,241,949	1,317,755	1,330,700
4030	Materials and supplies	31,075	43,248	44,687
4040	Depreciation	34,967	69,911	53,500
4050	Other	130,305	124,710	132,867
	TOTAL OPERATING EXPENSES:	<u>1,449,201</u>	<u>1,572,144</u>	<u>1,577,505</u>
	OPERATING INCOME	450,612	344,914	384,695
	NON-OPERATING REVENUE (EXPENSE)			
5400	Beg retained earning appropriated	-	-	-
5500	Operating transfer to general fund	(93,060)	(94,343)	(97,851)
5501	Operating transfer to water/sewer ut	(9,864)	(9,982)	(10,256)
5600	Appr increase in retained earnings	-	(240,589)	(276,588)
	NET INCOME	<u><u>347,688</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

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INTERNAL SERVICE FUND - INFORMATION TECHNOLOGY

<u>Account Number</u>	<u>Description</u>	<u>Prior Year Actual 30-Jun-11</u>	<u>Current Year Estimate 30-Jun-12</u>	<u>Ensuing Year Approved Budget Appropriation 30-Jun-13</u>
	REVENUES			
3910	Charges for data processing	294,849	284,315	301,859
3930	Other additions	(2,571)	-	-
	TOTAL REVENUE	292,278	284,315	301,859
	BEGINNING FUND BALANCE TO BE APPROP			
3990	Beg fund balance appropriated	772	39,942	47,100
	TOTAL AVAILABLE FOR APPROPRIATIONS	293,050	324,257	348,959
	EXPENDITURES			
4000	Expenditures	293,050	324,257	348,959
4090	Appr increase in fund balance	-	-	-
	TOTAL EXPENDITURES	293,050	324,257	348,959

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INTERNAL SERVICE FUND - RISK MANAGEMENT

Account Number	Description	Prior Year Actual 30-Jun-11	Current Year Estimate 30-Jun-12	Ensuing Year Approved Budget Appropriation 30-Jun-13
	REVENUES			
3911	Charges for insurance coverage	372,350	342,850	375,850
3930	Other additions	6,694	-	-
	TOTAL REVENUE	379,044	342,850	375,850
	BEGINNING FUND BALANCE TO BE APPROP			
3990	Beg fund balance appropriated	-	18,347	-
	TOTAL AVAILABLE FOR APPROPRIATIONS	379,044	361,197	375,850
	EXPENDITURES			
4010	Insurance expenditures	334,392	361,197	375,850
4090	Appropriated increase fund bal	44,652	-	-
	TOTAL EXPENDITURES	379,044	361,197	375,850

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SPECIAL REVENUE FUND - STORM SEWER DEVELOPMENT FUND

Account Number	Description	Prior Year Actual 30-Jun-11	Current Year Estimate 30-Jun-12	Ensuing Year Approved Budget Appropriation 30-Jun-13
	REVENUES			
3910	Storm sewer development fees	65,428	40,000	30,000
3930	Interest earnings	1,044	1,750	1,200
3960	Sundry revenue	-	-	-
	OTHER SOURCES			
3990	Beg fund balance appropriated	-	158,250	-
	TOTAL REVENUES & OTHER SOURCES	<u>66,472</u>	<u>200,000</u>	<u>31,200</u>
	EXPENDITURES			
4000	Storm sewer expenditures	23,583	200,000	-
	OTHER USES			
4090	Appropriated increase fund bal	<u>42,889</u>	<u>-</u>	<u>31,200</u>
	TOTAL EXPENDITURES & OTHER USES	<u>66,472</u>	<u>200,000</u>	<u>31,200</u>

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SPECIAL REVENUE FUND - PARK DEVELOPMENT FUND

<u>Account Number</u>	<u>Description</u>	<u>Prior Year Actual 30-Jun-11</u>	<u>Current Year Estimate 30-Jun-12</u>	<u>Ensuing Year Approved Budget Appropriation 30-Jun-13</u>
	REVENUES			
3910	Park development fees	44,000	53,000	35,000
3920	Intergovernmental	77,000	44,200	-
3930	Interest earnings	443	500	800
	OTHER SOURCES			
3980	Transfer from general fund	-	-	-
3990	Beg fund balance appropriated	-	3,500	4,200
	TOTAL REVENUES & OTHER SOURCES	<u>121,443</u>	<u>101,200</u>	<u>40,000</u>
	EXPENDITURES			
4000	Park development expenditures	89,242	101,200	40,000
	OTHER USES			
4080	Transfer/contribtn to general fund	-	-	-
4090	Appropriated increase fund bal	32,201	-	-
	TOTAL EXPENDITURES & OTHER USES	<u>121,443</u>	<u>101,200</u>	<u>40,000</u>

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SPECIAL REVENUE FUND - CEMETERY PERPETUAL FUND

<u>Account Number</u>	<u>Description</u>	<u>Prior Year Actual 30-Jun-11</u>	<u>Current Year Estimate 30-Jun-12</u>	<u>Ensuing Year Approved Budget Appropriation 30-Jun-13</u>
	REVENUES			
3910	Sale of cemetery lots	7,211	8,000	8,000
	TOTAL REVENUES & OTHER SOURCES	<u>7,211</u>	<u>8,000</u>	<u>8,000</u>
	OTHER USES			
4090	Appropriated increase in fund balance	7,211	8,000	8,000
	TOTAL EXPENDITURES & OTHER USES	<u>7,211</u>	<u>8,000</u>	<u>8,000</u>