

Utah State Budget Report

ROY CITY CORPORATION

For the Budget Year July 1, 2015 through June 30, 2016

GENERAL FUND REVENUE

<u>Account Number</u>	<u>Description</u>	<u>Prior Year Actual 6/30/14</u>	<u>Current Year Estimate 6/30/15</u>	<u>Ensuing Year Approved Budget Appropriation 6/30/16</u>
	TAXES			
3110	General property tax - current	2,513,167	2,550,000	2,575,000
3120	Prior years' tax - delinquent	74,203	60,000	70,000
3130	General sales and use taxes	4,497,205	4,540,000	4,679,424
3135	Telecom gross receipts tax	471,799	435,000	445,000
3140	Franchise taxes	2,225,630	2,220,460	2,346,980
3150	Paramedic contract	308,330	335,000	350,000
3170	Fees in lieu of property taxes	330,365	320,000	320,000
	LICENSES AND PERMITS			
3210	Business licenses and permits	167,980	180,000	166,000
3221	Building, structures and equipment	58,951	131,200	102,700
3225	Animal licenses	54,056	51,000	51,500
	INTERGOVERNMENTAL			
3311	Federal grants - general government	-	-	-
3312	Federal grants - public safety	57,938	87,867	95,345
3340	State grants	45,011	27,961	9,000
3356	Class C Road Fund allotment	1,047,275	1,050,000	1,050,000
3358	State Liquor Fund allotment	43,321	40,335	40,756
3370	Grants - local sources	308,689	127,062	117,187
	CHARGES FOR SERVICES			
3411	Court costs, fees and charges	3,385	3,000	2,500
3413	Zoning and subdivision fees	1,100	4,000	3,000
3414	Plan check fees	18,233	60,000	25,000
3419	Other	8,297	5,500	6,000
3420	Public safety	50,379	256,500	268,500
3430	Streets and public improvements	11,753	5,000	5,000
3456	Health - other	1,346,175	1,410,000	1,450,000
3470	Parks and public property	8,610	5,000	8,000
3472	Swimming pool fees	396,154	375,000	380,000
3474	Parks and recreation concessions	86,510	80,000	85,000
3478	Parks and public property - other	436,341	441,775	416,015

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3481	Sale of cemetery lots	14,316	1,000	-
3483	Grave digging charges	23,670	20,000	15,000
	FINES AND FORFEITURES			
3510	Fines	700,808	755,500	729,400
	MISCELLANEOUS REVENUE			
3610	Interest earnings	68,992	73,000	68,000
3620	Rents and concessions	34,560	28,000	30,500
3640	Sale of fixed assets - including losses	54,172	223,564	10,000
3641	Investment earnings	-	-	-
3650	Sale of materials and supplies	-	-	-
3670	Sale of bonds	-	-	-
3680	Other financing sources - capital lease	-	-	-
3685	Other financing sources - refund bond	-	-	-
3690	Sundry revenue	149,087	329,700	185,000
	CONTRIBUTIONS AND TRANSFERS			
3815	Transfer from utility enterprise fund	-	-	-
3840	Contr from other government units	-	-	-
3870	Contributions - private sources	205,500	-	-
3880	Beg Class C Road Fund balance appr	-	431,860	400,000
3890	Beg general fund balance approp	-	1,934,825	82,300
	TOTAL REVENUE & OTHER SOURCES	<u>15,821,961</u>	<u>18,599,109</u>	<u>16,588,107</u>

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GENERAL FUND EXPENDITURES

<u>Account Number</u>	<u>Description</u>	<u>Prior Year Actual 6/30/14</u>	<u>Current Year Estimate 6/30/15</u>	<u>Ensuing Year Approved Budget Appropriation 6/30/16</u>
GENERAL GOVERNMENT				
4110	Legislative	410,539	535,847	443,927
4121	Justice Court	344,713	358,300	366,909
4134	Insurance	253,855	216,107	213,290
4136	Data processing	296,315	299,267	281,297
4141	Finance	377,637	435,630	468,326
4145	Attorney	196,976	184,325	220,131
4161	Buildings	716,753	956,563	614,917
PUBLIC SAFETY				
4210	Police and animal services	4,671,521	4,522,129	4,641,934
4220	Fire and rescue	3,527,663	3,634,368	3,621,840
HIGHWAYS & PUBLIC IMPROVEMENTS				
4410	Highways and streets	488,754	843,176	685,389
4415	Class C Roads	946,925	1,494,860	1,463,000
4440	Shop and garage	217,626	168,336	126,949
4450	Engineering	161,913	179,613	172,947
PARK, RECREATION, & PUBLIC PROPERTY				
4560	Recreation and culture	2,209,599	2,407,991	2,532,503
COMMUNITY & ECONOMIC DEVELOPMENT				
4620	Community & economic develop	328,504	355,556	357,643
DEBT SERVICE				
4710	Principal and interest	119,596	120,009	120,080
TRANSFERS AND OTHER USES				
4811	Transfer to capital projects fund	220,025	1,887,031	257,025
4870	Appr increase in restricted fund bal	-	-	-
4880	Appr increase in fund balance	333,047	-	-
TOTAL EXPENDITURES & OTHER USES		<u>15,821,961</u>	<u>18,599,109</u>	<u>16,588,107</u>

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CAPITAL PROJECTS FUND

<u>Account Number</u>	<u>Description</u>	<u>Prior Year Actual 6/30/14</u>	<u>Current Year Estimate 6/30/15</u>	<u>Ensuing Year Approved Budget Appropriation 6/30/16</u>
	TRANSFERS AND OTHER USES			
3910	Transfer from general fund	220,025	1,887,031	257,025
3890	Beginning fund balance approp	816,816	879,166	318,691
	TOTAL AVAILABLE FOR APPROPRIATION	<u>1,036,841</u>	<u>2,766,197</u>	<u>575,716</u>
	EXPENDITURES			
4003	L/T capital improvement plan	-	745,000	-
4010	Public safety facilities and equipment	-	202,006	-
4020	Parks and recreational facilities	157,675	1,500,500	-
4025	Aquatic center improvements	-	-	-
4085	Debt service	-	-	-
4090	Transfer to other projects			
	TOTAL EXPENDITURES	<u>157,675</u>	<u>2,447,506</u>	<u>-</u>
	Ending Fund Balance	<u>879,166</u>	<u>318,691</u>	<u>575,716</u>

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WATER AND SEWER UTILITY ENTERPRISE FUND

Description	Prior Year Actual 6/30/14	Current Year Estimate 6/30/15	Ensuing Year Approved Budget Appropriation 6/30/16
OPERATING REVENUE			
1.1 Charges for services	5,689,516	6,153,000	6,686,000
1.2 Federal and state grants	-	-	-
1.3 Interest earned	26	-	-
1.4 Other	193,482	193,000	198,000
TOTAL OPERATING REVENUE	<u>5,883,023</u>	<u>6,346,000</u>	<u>6,884,000</u>
OPERATING EXPENSES			
2.1 Personnel services	677,633	730,655	770,390
2.2 Contractual services	2,512,913	3,122,902	3,656,962
2.3 Materials and supplies	550,763	843,358	841,821
2.4 Depreciation	704,397	731,200	710,000
2.5 Other	305,889	338,050	368,830
TOTAL OPERATING EXPENSES	<u>4,751,595</u>	<u>5,766,165</u>	<u>6,348,003</u>
OPERATING INCOME	1,131,428	579,835	535,997
NON-OPERATING REVENUE (EXPENSE)			
3.1 Connection fees	3,894	3,500	4,000
3.2 Impact fees	10,880	15,300	11,000
3.3 Interest expense	(254,273)	(246,240)	(233,240)
3.4 Gain (loss) on disposal of assets	26,073	-	-
3.5 Capital contrib from outside sources	-	-	-
3.6 Transfer from solid waste utility	-	-	-
3.7 Beginning retained earning appropri	-	208,131	245,540
3.8 Operating transfers to general fund	(545,338)	(560,526)	(563,297)
3.9 Appropri increase in retained earnings	-	-	-
NET INCOME (LOSS)	<u><u>372,664</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

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WATER AND SEWER UTILITY ENTERPRISE FUND

<u>Description</u>	<u>Prior Year Actual 6/30/14</u>	<u>Current Year Estimate 6/30/15</u>	<u>Ensuing Year Approved Budget Appropriation 6/30/16</u>
CASH OPERATING NEEDS			
4.1 Net income (loss)	372,664	(208,131)	(245,540)
4.2 Plus: Depreciation	704,397	731,200	710,000
4.3 Less: Capital outlay	(549,330)	(769,189)	(417,065)
4.4 Less: Debt principal payments	(315,000)	(325,000)	(340,000)
	<u>212,731</u>	<u>(571,120)</u>	<u>(292,605)</u>
SOURCE OF CASH			
5.1 Sale of investments and assets	-	-	-
5.2 Issuance of bonds or other debt	-	-	-
5.3 Loans from other funds	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL CASH PROVIDED (USED)	<u><u>212,731</u></u>	<u><u>(571,120)</u></u>	<u><u>(292,605)</u></u>

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STORM WATER UTILITY ENTERPRISE FUND

Description	Prior Year Actual 6/30/14	Current Year Estimate 6/30/15	Ensuing Year Approved Budget Appropriation 6/30/16
OPERATING REVENUE			
1.1 Charges for services	370,679	835,000	835,000
1.2 Federal, state and local grants	-	-	-
1.3 Other	-	-	-
TOTAL OPERATING REVENUE	<u>370,679</u>	<u>835,000</u>	<u>835,000</u>
OPERATING EXPENSES			
2.1 Personnel services	120,051	128,011	123,414
2.2 Contractual services	14,950	29,850	27,615
2.3 Materials and supplies	112,715	159,725	176,350
2.4 Depreciation	76,982	101,105	110,600
2.5 Other	22,597	52,330	52,100
TOTAL OPERATING EXPENSES	<u>347,296</u>	<u>471,021</u>	<u>490,079</u>
OPERATING INCOME	23,384	363,979	344,921
NON-OPERATING REVENUE (EXPENSE)			
3.1 Gain (loss) on disposal of assets	-	-	-
3.2 Capital contrib from outside sources	-	-	-
3.3 Beginning retained earning appropri	-	-	-
3.4 Operating transfer to general fund	(57,170)	(59,962)	(59,646)
3.5 Appropri increase in retained earnings	-	(304,017)	(285,275)
NET INCOME (LOSS)	<u>(33,786)</u>	<u>-</u>	<u>-</u>

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STORM WATER UTILITY ENTERPRISE FUND

Description	Prior Year Actual 6/30/14	Current Year Estimate 6/30/15	Ensuing Year Approved Budget Appropriation 6/30/16
CASH OPERATING NEEDS			
4.1 Net income	(33,786)	304,017	285,275
4.2 Plus: Depreciation	76,982	101,105	110,600
4.3 Less: Capital outlay	(14,168)	(378,000)	(497,000)
	<u>29,028</u>	<u>27,122</u>	<u>(101,125)</u>
SOURCE OF CASH			
5.1 Sale of investments and assets	-	-	-
5.2 Issuance of bonds or other debt	-	-	-
5.3 Loans from other funds	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL CASH PROVIDED (USED)	<u>29,028</u>	<u>27,122</u>	<u>(101,125)</u>

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For the Budget Year July 1, 2015 through June 30, 2016

SOLID WASTE UTILITY ENTERPRISE FUND

Description	Prior Year Actual 6/30/14	Current Year Estimate 6/30/15	Ensuing Year Approved Budget Appropriation 6/30/16
OPERATING REVENUE			
1.1 Charges for services	2,083,515	2,098,000	2,130,000
1.2 Other	2,514	1,500	1,500
TOTAL OPERATING REVENUE	<u>2,086,029</u>	<u>2,099,500</u>	<u>2,131,500</u>
OPERATING EXPENSES			
2.1 Personnel services	18,367	22,497	22,918
2.2 Contractual services	1,419,447	1,453,294	1,513,566
2.3 Materials and supplies	19,056	41,100	41,100
2.4 Depreciation	50,755	84,000	77,500
2.5 Other	128,901	136,730	138,050
TOTAL OPERATING EXPENSES	<u>1,636,526</u>	<u>1,737,621</u>	<u>1,793,134</u>
OPERATING INCOME	449,503	361,879	338,366
NON-OPERATING REVENUE (EXPENSE)			
3.1 Gain (loss) on disposal of assets	27,000	-	-
3.2 Beginning retained earning appropri	-	-	-
3.3 Operating transfer to general fund	(111,287)	(107,926)	(122,912)
3.4 Operating transfer to water utility	(7,817)	(7,642)	(7,992)
3.5 Appropr increase in retained earnings	-	(246,311)	(207,462)
NET INCOME (LOSS)	<u><u>357,399</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

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SOLID WASTE UTILITY ENTERPRISE FUND

Description	Prior Year Actual 6/30/14	Current Year Estimate 6/30/15	Ensuing Year Approved Budget Appropriation 6/30/16
CASH OPERATING NEEDS			
4.1 Net income	357,399	246,311	207,462
4.2 Plus: Depreciation	50,755	84,000	77,500
4.3 Less: Capital outlay	(194,196)	-	-
	213,958	330,311	284,962
SOURCE OF CASH			
5.1 Sale of investments and assets	-	-	-
5.2 Issuance of bonds or other debt	-	-	-
5.3 Loans from other funds	-	-	-
	-	-	-
TOTAL CASH PROVIDED (USED)	213,958	330,311	284,962

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INTERNAL SERVICE FUND - INFORMATION TECHNOLOGY

Description	Prior Year Actual 6/30/14	Current Year Estimate 6/30/15	Ensuing Year Approved Budget Appropriation 6/30/16
OPERATING REVENUE			
1.1 Charges for services	370,395	373,558	351,621
1.2 Other	-	-	-
	<u>370,395</u>	<u>373,558</u>	<u>351,621</u>
TOTAL OPERATING REVENUE			
OPERATING EXPENSES			
2.1 Personnel services	157,346	167,252	169,923
2.2 Contractual services	70,036	73,198	75,248
2.3 Materials and supplies	99,932	53,945	51,350
2.4 Depreciation	64,461	71,100	64,000
2.5 Other	-	-	-
	<u>391,774</u>	<u>365,495</u>	<u>360,521</u>
TOTAL OPERATING EXPENSES			
OPERATING INCOME			
	(21,379)	8,063	(8,900)
NON-OPERATING REVENUE (EXPENSE)			
3.1 Gain (loss) on disposal of assets	-	-	-
3.2 Beginning retained earnings appropri	-	-	8,900
3.3 Appropri increase in retained earnings	-	(8,063)	-
	<u>-</u>	<u>(8,063)</u>	<u>-</u>
NET INCOME (LOSS)			
	<u>(21,379)</u>	<u>0</u>	<u>-</u>

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INTERNAL SERVICE FUND - INFORMATION TECHNOLOGY

Description	Prior Year Actual 6/30/14	Current Year Estimate 6/30/15	Ensuing Year Approved Budget Appropriation 6/30/16
CASH OPERATING NEEDS			
4.1 Net income	(21,379)	8,063	(8,900)
4.2 Plus: Depreciation	64,461	71,100	64,000
4.3 Less: Capital outlay	(36,831)	(84,147)	(55,100)
	<u>6,250</u>	<u>(4,984)</u>	<u>-</u>
SOURCE OF CASH			
5.1 Sale of investments and assets	-	-	-
5.2 Issuance of bonds or other debt	-	-	-
5.3 Loans from other funds	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL CASH PROVIDED (USED)	<u>6,250</u>	<u>(4,984)</u>	<u>-</u>

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INTERNAL SERVICE FUND - RISK MANAGEMENT

Description	Prior Year Actual 6/30/14	Current Year Estimate 6/30/15	Ensuing Year Approved Budget Appropriation 6/30/16
OPERATING REVENUE			
1.1 Charges for services	362,650	308,725	304,700
1.2 Claims reimbursement	49,791	-	-
1.3 Other	12,074	-	-
TOTAL OPERATING REVENUE	<u>424,515</u>	<u>308,725</u>	<u>304,700</u>
OPERATING EXPENSES			
2.1 Contractual services	165,243	169,500	167,700
2.2 Materials and supplies	9,721	17,850	15,000
2.3 Reserve for claims	145,659	121,375	122,000
TOTAL OPERATING EXPENSES	<u>320,623</u>	<u>308,725</u>	<u>304,700</u>
OPERATING INCOME	103,893	-	-
NON-OPERATING REVENUE (EXPENSE)			
3.1 Beginning retained earnings appropri	-	-	-
3.2 Appropri increase in retained earnings	-	-	-
NET INCOME (LOSS)	<u>103,893</u>	<u>-</u>	<u>-</u>
CASH OPERATING NEEDS			
4.1 Net income	103,893	-	-
	<u>103,893</u>	<u>-</u>	<u>-</u>
SOURCE OF CASH			
5.1 Loans from other funds	-	-	-
	-	-	-
TOTAL CASH PROVIDED (USED)	<u>103,893</u>	<u>-</u>	<u>-</u>

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SPECIAL REVENUE FUND - STORM SEWER DEVELOPMENT

Description	Prior Year Actual 6/30/14	Current Year Estimate 6/30/15	Ensuing Year Approved Budget Appropriation 6/30/16
REVENUE			
1.1 Impact fees	40,598	75,000	20,000
1.2 Interest earned	742	750	750
1.3 Other	-	-	-
OTHER SOURCES			
2.1 Beginning retained earnings appropri	-	64,250	-
TOTAL REVENUE & OTHER SOURCES	<u>41,340</u>	<u>140,000</u>	<u>20,750</u>
EXPENDITURES			
3.1 Maintenance	-	-	-
3.2 Capital outlay	-	140,000	-
OTHER USES			
4.1 Appropri increase in retained earnings	<u>41,340</u>	-	<u>20,750</u>
TOTAL EXPENDITURES & OTHER USES	<u>41,340</u>	<u>140,000</u>	<u>20,750</u>

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SPECIAL REVENUE FUND - PARK DEVELOPMENT

Description	Prior Year Actual 6/30/14	Current Year Estimate 6/30/15	Ensuing Year Approved Budget Appropriation 6/30/16
REVENUE			
1.1 Impact fees	12,000	20,000	20,000
1.2 Interest earned	1,392	1,200	600
1.3 Other	(5,000)	-	-
OTHER SOURCES			
2.1 Beginning retained earnings appropri	121,309	92,150	-
TOTAL REVENUE & OTHER SOURCES	129,701	113,350	20,600
EXPENDITURES			
3.1 Maintenance	-	-	-
3.2 Contractual services	-	-	-
3.3 Capital outlay	129,701	113,350	20,000
OTHER USES			
4.1 Appropri increase in retained earnings	-	-	600
TOTAL EXPENDITURES & OTHER USES	129,701	113,350	20,600

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SPECIAL REVENUE FUND - CEMETERY PERPETUAL

Description	Prior Year Actual 6/30/14	Current Year Estimate 6/30/15	Ensuing Year Approved Budget Appropriation 6/30/16
REVENUE			
1.1 Sale of lots	3,579	500	-
1.2 Other	-	-	-
OTHER SOURCES			
2.1 Beginning retained earnings appropri	-	-	-
TOTAL REVENUE & OTHER SOURCES	<u>3,579</u>	<u>500</u>	<u>-</u>
EXPENDITURES			
3.1 Maintenance	-	-	-
3.2 Capital outlay	-	-	-
OTHER USES			
4.1 Appropri increase in retained earnings	3,579	500	-
TOTAL EXPENDITURES & OTHER USES	<u>3,579</u>	<u>500</u>	<u>-</u>