

CERTIFICATION OF BUDGET
CITY

ROY CITY CORPORATION

ADOPTED BUDGET

Fiscal Year Ended June 30, 2014

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: 06/04/2013
Public hearing date: 06/04/2013

Cathy A. Spencer

September 9, 2013

Budget Officer or Agency Director

Date

Phone Number: 801-774-1042

Email Address: cspencer@royutah.org

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ROY CITY CORPORATION

Governmental Unit

For the Budget Year July 1, 2013 through June 30, 2014

Fiscal Year

GENERAL FUND

Account Number	Description	Prior Year Actual 30-Jun-12	Current Year Estimate 30-Jun-13	Ensuing Year Approved Budget Appropriation 30-Jun-14
<i>General Fund Revenues</i>				
TAXES				
3110	General property tax - current	2,399,117	2,467,750	2,500,000
3120	Prior years' tax - delinquent	42,174	65,000	50,000
3130	General sales & use taxes	4,074,076	4,225,000	4,370,476
3135	Telecom gross receipts tax	510,511	498,000	505,000
3140	Franchise taxes	1,952,583	2,117,476	2,030,560
3150	Paramedic aboard fees	319,996	320,000	320,000
3170	Fee-in-lieu of property taxes	312,468	320,000	300,000
LICENSES AND PERMITS				
3210	Business licenses & permits	236,779	65,000	165,000
3221	Building, structures & equipmt	103,535	97,200	97,200
3225	Animal licenses	56,312	55,500	50,000
INTERGOVERNMENTAL REVENUE				
3311	Federal grants - general gov't	132,070	-	-
3312	Federal grants - public safety	8,685	64,624	-
3340	State grants	25,006	17,122	9,000
3356	Class "C" Road Fund allotment	1,063,604	1,050,000	1,050,000
3358	State Liquor Fund allotment	34,590	35,926	35,000
3359	Other	4,400	17,851	19,483
3370	Grants - local sources	64,500	326,385	92,500
CHARGES FOR SERVICES				
3411	Court costs, fees and charges	3,151	3,000	3,500
3413	Zoning and subdivision fees	1,200	3,000	2,000
3414	Plan checking fees	23,109	29,155	25,000
3419	Other	800	500	500
3420	Public safety	58,566	55,000	55,000
3430	Streets and public improvemnts	8,127	7,000	7,000
3456	Health - other	1,054,379	1,215,823	1,461,700
3470	Parks and public property	5,338	4,000	5,000
3472	Swimming pool fees	447,820	375,000	415,000
3474	Parks & recreation concessions	102,533	90,000	90,000
3478	Parks & public property - other	456,111	530,235	473,000
3481	Sale of cemetary lots	34,376	10,000	10,000
3483	Grave digging charges	20,900	20,000	20,000

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GENERAL FUND

Account Number	Description	Prior Year Actual 30-Jun-12	Current Year Estimate 30-Jun-13	Ensuing Year Approved Budget Appropriation 30-Jun-14
<i>General Fund Revenues, continued</i>				
	FINES & FORFEITURES			
3510	Fines	752,390	742,000	725,000
	MISCELLANEOUS REVENUE			
3610	Interest earnings	77,500	72,000	80,000
3620	Rents and concessions	36,667	33,000	35,500
3640	Sale of fixed assets-incl loss	35,160	10,000	5,000
3641	Investment earnings	-	532,000	-
3650	Sale of materials and supplies	-	-	-
3670	Sale of bonds	-	-	-
3680	Other financing sources - c/l oblig.	-	-	-
3685	Other financing sources - refunding bon	16,883	-	-
3690	Sundry revenue	144,222	132,872	136,750
	CONTRIBUTIONS AND TRANSFERS			
3811	Transfer from capital projects	-	-	-
3815	Transfer from enterprise fund	679,943	710,437	713,795
3870	Contributions - private source	200,000	200,000	200,000
3880	Beg Class C Road fund bal appr	-	316,360	75,000
3890	Beg general fund bal to approp	-	-	-
	TOTAL REVENUE & OTHER SOURCES	15,499,581	16,834,216	16,132,964

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GENERAL FUND

Account Number	Description	Prior Year Actual 30-Jun-12	Current Year Estimate 30-Jun-13	Ensuing Year Approved Budget Appropriation 30-Jun-14
<i>General Fund Expenditures</i>				
GENERAL GOVERNMENT				
4110	Legislative	463,674	459,734	482,996
4121	Justice Court	300,798	329,214	340,619
4134	Personnel	239,995	263,095	253,855
4136	Data processing	227,452	244,512	261,915
4141	Finance	552,108	594,478	630,968
4145	Attorney	229,219	277,300	285,729
4161	Buildings	744,510	786,782	722,866
PUBLIC SAFETY				
4210	Police department	4,318,520	4,367,218	4,615,769
4220	Fire department	3,041,167	3,181,454	3,476,041
4253	Animal control & regulation	-	-	-
HIGHWAYS & PUBLIC IMPROVEMENTS				
4410	Highways and streets	542,432	782,091	583,816
4415	Class "C" Roads	717,603	1,380,360	1,142,000
4440	Shop and garage	205,614	224,220	222,234
4450	Engineering	353,777	352,659	365,300
PARKS, RECREATION & PUBLIC PROPERTY				
4560	Recreation and culture	2,050,866	2,258,074	2,111,790
COMMUNITY & ECONOMIC DEVELOPMENT				
4620	Community & economic devlp	432,721	336,375	347,445
DEBT SERVICE				
4710	Principal and interest	294,712	277,600	119,596
TRANSFERS & OTHER USES				
4811	Transfer to capital project fd	97,025	647,050	120,025
4813	Trans to park development fund	-	-	-
4870	Appr increase in restricted fund bal	-	-	-
4880	Appr increase in fund balance	687,388	72,000	50,000
TOTAL EXPENDITURES & OTHER USES		15,499,581	16,834,216	16,132,964

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CAPITAL PROJECTS FUND

Account Number	Description	Prior Year Actual 30-Jun-12	Current Year Estimate 30-Jun-13	Ensuing Year Approved Budget Appropriation 30-Jun-14
REVENUES				
3910	Transfers from general fund	97,025	647,050	120,025
3920	Transfer from park development	-	-	-
3930	Other additions	-	-	-
TOTAL REVENUES & OTHER SOURCES		97,025	647,050	120,025
3990	Begin Fund Balance	281,332	341,422	816,772
TOTAL AVAILABLE FOR APPROPRIATIONS		378,357	988,472	936,797
EXPENDITURES				
4003	L/T capital improvements plan	-	-	-
4010	Fire and rescue projects & equipment	-	135,000	-
4020	Parks and recreational facilities	31,366	36,700	100,000
4025	Aquatic center expenditures	5,569	-	-
4085	Debt service	-	-	-
4090	Transfer to other project	-	-	-
TOTAL EXPENDITURES		36,935	171,700	100,000
Ending Fund Balance		341,422	816,772	836,797

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WATER AND SEWER UTILITY ENTERPRISE FUND

Account Number	Description	Prior Year Actual 30-Jun-12	Current Year Estimate 30-Jun-13	Ensuing Year Approved Budget Appropriation 30-Jun-14
	OPERATING REVENUE			
3710	Charges for services	4,798,720	5,380,971	5,491,500
3719	Federal and state grants	-	-	-
3720	Interest earned	2,030	15,000	-
3730	Other	137,556	150,450	151,500
	TOTAL OPERATING REVENUE	4,938,306	5,546,421	5,643,000
	OPERATING EXPENSES			
4010	Personnel services	649,354	688,959	690,714
4020	Contractual services	1,980,843	2,241,834	2,368,618
4030	Materials and supplies	489,295	566,598	629,407
4040	Depreciation	656,366	727,420	727,382
4050	Other	255,551	289,326	294,250
	TOTAL OPERATING EXPENSES	4,031,409	4,514,137	4,710,371
	OPERATING INCOME	906,897	1,032,284	932,629
	NON-OPERATING REVENUE (EXPENSE)			
5200	Interest expense	(276,771)	(269,310)	(258,055)
5300	Transfer from solid waste utility	9,982	10,256	7,817
5400	Beg retained earnings approp	-	-	-
5500	Operating trans to general fnd	(534,469)	(553,515)	(545,338)
5600	Appr increase in retained earnings	-	(219,715)	(137,053)
	NET INCOME	105,639	-	-

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STORM SEWER UTILITY ENTERPRISE FUND

Account Number	Description	Prior Year Actual 30-Jun-12	Current Year Estimate 30-Jun-13	Ensuing Year Approved Budget Appropriation 30-Jun-14
	OPERATING REVENUE			
3701	Grants from local sources	-	100,000	-
3710	Charges for services	363,850	362,000	368,000
3730	Other	(373)	-	-
	TOTAL OPERATING REVENUE	<u>363,477</u>	<u>462,000</u>	<u>368,000</u>
	OPERATING EXPENSES			
4010	Personnel services	139,359	140,120	150,939
4030	Materials and supplies	114,945	135,300	133,300
4040	Depreciation	65,187	71,060	68,552
4050	Other	22,104	23,700	24,080
	TOTAL OPERATING EXPENSES:	<u>341,595</u>	<u>370,180</u>	<u>376,871</u>
	OPERATING INCOME	21,882	91,820	(8,871)
	NON-OPERATING REVENUE (EXPENSE)			
5400	Beg retained earning appropriated	-	-	66,041
5500	Operating transfer to general fund	(51,132)	(54,071)	(57,170)
5600	Appr increase in retained earnings	-	(37,749)	-
	NET INCOME	<u>(29,250)</u>	<u>-</u>	<u>-</u>

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SOLID WASTE UTILITY ENTERPRISE FUND

Account Number	Description	Prior Year Actual 30-Jun-12	Current Year Estimate 30-Jun-13	Ensuing Year Approved Budget Appropriation 30-Jun-14
	OPERATING REVENUE			
3710	Charges for services	1,912,546	1,959,700	1,983,000
3730	Other	5,281	2,500	2,500
	TOTAL OPERATING REVENUE	1,917,827	1,962,200	1,985,500
	OPERATING EXPENSES			
4010	Personnel services	10,231	15,906	22,315
4020	Contractual services	1,235,825	1,328,400	1,349,695
4030	Materials and supplies	38,488	45,463	45,950
4040	Depreciation	69,623	54,000	84,950
4050	Other	123,943	133,967	136,583
	TOTAL OPERATING EXPENSES:	1,478,110	1,577,736	1,639,493
	OPERATING INCOME	439,717	384,464	346,007
	NON-OPERATING REVENUE (EXPENSE)			
5400	Beg retained earning appropriated	-	-	-
5500	Operating transfer to general fund	(94,343)	(102,851)	(111,287)
5501	Operating transfer to water/sewer ut	(9,982)	(10,256)	(7,817)
5600	Appr increase in retained earnings	-	(271,357)	(226,903)
	NET INCOME	335,392	-	-

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INTERNAL SERVICE FUND - INFORMATION TECHNOLOGY

<u>Account Number</u>	<u>Description</u>	<u>Prior Year Actual 30-Jun-12</u>	<u>Current Year Estimate 30-Jun-13</u>	<u>Ensuing Year Approved Budget Appropriation 30-Jun-14</u>
	REVENUES			
3910	Charges for data processing	284,315	305,641	327,395
3930	Other additions	(7,835)	-	-
	TOTAL REVENUE	276,480	305,641	327,395
	BEGINNING FUND BALANCE TO BE APPROP			
3990	Beg fund balance appropriated	23,343	57,540	33,700
	TOTAL AVAILABLE FOR APPROPRIATIONS	299,823	363,181	361,095
	EXPENDITURES			
4000	Expenditures	299,823	363,181	361,095
4090	Appr increase in fund balance	-	-	-
	TOTAL EXPENDITURES	299,823	363,181	361,095

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SPECIAL REVENUE FUND - STORM SEWER DEVELOPMENT FUND

Account Number	Description	Prior Year Actual 30-Jun-12	Current Year Estimate 30-Jun-13	Ensuing Year Approved Budget Appropriation 30-Jun-14
	REVENUES			
3910	Storm sewer development fees	40,500	30,000	50,000
3930	Interest earnings	1,800	1,200	1,000
3960	Sundry revenue	-	-	-
	OTHER SOURCES			
3990	Beg fund balance appropriated	54,148	110,800	91,000
	TOTAL REVENUES & OTHER SOURCES	96,448	142,000	142,000
	EXPENDITURES			
4000	Storm sewer expenditures	96,448	142,000	142,000
	OTHER USES			
4090	Appropriated increase fund bal	-	-	-
	TOTAL EXPENDITURES & OTHER USES	96,448	142,000	142,000

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SPECIAL REVENUE FUND - PARK DEVELOPMENT FUND

Account Number	Description	Prior Year Actual 30-Jun-12	Current Year Estimate 30-Jun-13	Ensuing Year Approved Budget Appropriation 30-Jun-14
REVENUES				
3910	Park development fees	54,000	35,000	40,000
3920	Intergovernmental	207,692	-	-
3930	Interest earnings	962	800	1,000
OTHER SOURCES				
3980	Transfer from general fund	-	-	-
3990	Beg fund balance appropriated	-	22,326	100,000
TOTAL REVENUES & OTHER SOURCES		<u>262,654</u>	<u>58,126</u>	<u>141,000</u>
EXPENDITURES				
4000	Park development expenditures	81,016	58,126	141,000
OTHER USES				
4080	Transfer/contribtn to general fund	-	-	-
4090	Appropriated increase fund bal	181,638	-	-
TOTAL EXPENDITURES & OTHER USES		<u>262,654</u>	<u>58,126</u>	<u>141,000</u>

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SPECIAL REVENUE FUND - CEMETERY PERPETUAL FUND

<u>Account Number</u>	<u>Description</u>	<u>Prior Year Actual 30-Jun-12</u>	<u>Current Year Estimate 30-Jun-13</u>	<u>Ensuing Year Approved Budget Appropriation 30-Jun-14</u>
	REVENUES			
3910	Sale of cemetary lots	8,594	8,000	5,000
	TOTAL REVENUES & OTHER SOURCES	<u>8,594</u>	<u>8,000</u>	<u>5,000</u>
	OTHER USES			
4090	Appropriated increase in fund balance	8,594	8,000	5,000
	TOTAL EXPENDITURES & OTHER USES	<u>8,594</u>	<u>8,000</u>	<u>5,000</u>