

Utah State Budget Report

ROY CITY CORPORATION

For the Budget Year July 1, 2016 through June 30, 2017

GENERAL FUND REVENUE

Account Number	Description	Prior Year Actual 6/30/15	Current Year Estimate 6/30/16	Ensuing Year Approved Budget Appropriation 6/30/17
TAXES				
3110	General property tax - current	2,554,277	2,545,000	3,756,568
3120	Prior years' tax - delinquent	83,391	50,000	75,000
3130	General sales and use taxes	4,689,837	4,819,424	4,975,000
3135	Telecom gross receipts tax	398,043	366,000	380,000
3140	Franchise taxes	2,201,037	2,347,155	2,330,093
3150	Paramedic contract	334,996	320,000	320,000
3170	Fees in lieu of property taxes	308,786	320,000	310,000
LICENSES AND PERMITS				
3210	Business licenses and permits	187,273	206,000	176,500
3221	Building, structures and equipment	139,733	102,700	77,700
3225	Animal licenses	55,317	51,500	52,000
INTERGOVERNMENTAL				
3311	Federal grants - general government	-	-	250,000
3312	Federal grants - public safety	87,867	5,812	-
3340	State grants	30,951	35,115	15,650
3356	Class C Road Fund allotment	1,105,099	1,050,000	1,295,000
3358	State Liquor Fund allotment	40,335	40,756	40,500
3370	Grants - local sources	100,948	138,822	406,263
CHARGES FOR SERVICES				
3411	Court costs, fees and charges	2,070	2,500	2,500
3413	Zoning and subdivision fees	5,450	5,500	3,000
3414	Plan check fees	62,429	25,000	25,000
3419	Other	8,926	6,000	6,000
3420	Public safety	269,074	235,500	243,500
3430	Streets and public improvements	5,980	5,000	-
3456	Health - other	1,342,577	1,350,000	1,350,000
3470	Parks and public property	4,495	8,000	5,000
3472	Swimming pool fees	388,385	380,000	384,000
3474	Parks and recreation concessions	87,133	85,000	85,000
3478	Parks and public property - other	438,527	416,015	439,800

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<u>Account Number</u>	<u>Description</u>	<u>Prior Year Actual 6/30/15</u>	<u>Current Year Estimate 6/30/16</u>	<u>Ensuing Year Approved Budget Appropriation 6/30/17</u>
3481	Sale of cemetery lots	380	-	-
3483	Grave digging charges	18,650	15,000	15,000
	FINES AND FORFEITURES			
3510	Fines	774,217	754,400	774,000
	MISCELLANEOUS REVENUE			
3610	Interest earnings	76,489	93,000	88,000
3620	Rents and concessions	29,810	30,500	28,500
3640	Sale of fixed assets - including losses	223,450	10,000	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	335,363	185,000	182,300
	CONTRIBUTIONS AND TRANSFERS			
3815	Transfer from utility enterprise fund	-	-	-
3840	Contr from other government units	455,714	-	393,000
3870	Contributions - private sources	100	60,000	10,000
3880	Beg restricted funds balance appr	-	400,000	-
3890	Beg general fund balance approp	703,271	208,894	719,004
	TOTAL REVENUE & OTHER SOURCES	<u>17,550,380</u>	<u>16,673,593</u>	<u>19,223,878</u>

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GENERAL FUND EXPENDITURES

<u>Account Number</u>	<u>Description</u>	<u>Prior Year Actual 6/30/15</u>	<u>Current Year Estimate 6/30/16</u>	<u>Ensuing Year Approved Budget Appropriation 6/30/17</u>
GENERAL GOVERNMENT				
4110	Legislative	529,235	460,527	1,171,124
4121	Justice Court	355,781	366,909	395,777
4134	Insurance	216,107	213,290	203,210
4136	Data processing	299,267	281,297	307,095
4141	Finance	400,699	468,326	824,303
4145	Attorney	165,016	220,131	300,059
4161	Buildings	923,462	612,917	780,797
PUBLIC SAFETY				
4210	Police and animal services	4,378,128	4,641,985	4,761,773
4220	Fire and rescue	3,595,154	3,571,530	3,757,434
HIGHWAYS & PUBLIC IMPROVEMENTS				
4410	Highways and streets	776,299	665,044	935,361
4415	Class C Roads	1,090,718	1,523,000	1,165,318
4416	Transportation infrastructure	-	-	393,000
4440	Shop and garage	164,191	160,068	177,057
4450	Engineering	168,048	164,799	181,058
PARK, RECREATION, & PUBLIC PROPERTY				
4560	Recreation and culture	2,221,230	2,583,122	3,025,317
COMMUNITY & ECONOMIC DEVELOPMENT				
4620	Community & economic develop	330,176	363,543	397,074
DEBT SERVICE				
4710	Principal and interest	119,891	120,080	119,939
TRANSFERS AND OTHER USES				
4811	Transfer to capital projects fund	1,787,031	257,025	185,500
4870	Appr increase in restricted fund bal	29,945	-	142,682

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GENERAL FUND EXPENDITURES

<u>Account Number</u>	<u>Description</u>	<u>Prior Year Actual 6/30/15</u>	<u>Current Year Estimate 6/30/16</u>	<u>Ensuing Year Approved Budget Appropriation 6/30/17</u>
4880	Appr increase in fund balance	-	-	-
	TOTAL EXPENDITURES & OTHER USES	<u>17,550,380</u>	<u>16,673,593</u>	<u>19,223,878</u>

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CAPITAL PROJECTS FUND

<u>Account Number</u>	<u>Description</u>	<u>Prior Year Actual 6/30/15</u>	<u>Current Year Estimate 6/30/16</u>	<u>Ensuing Year Approved Budget Appropriation 6/30/17</u>
	TRANSFERS AND OTHER USES			
3910	Transfer from general fund	1,787,031	257,025	185,500
3890	Beginning fund balance approp	879,166	2,297,915	1,108,217
	TOTAL AVAILABLE FOR APPROPRIATION	<u>2,666,197</u>	<u>2,554,940</u>	<u>1,293,717</u>
	EXPENDITURES			
4003	L/T capital improvement plan	152,868	582,132	153,000
4004	Administrative expenditures	-	10,000	3,500
4010	Public safety facilities and equipment	201,506	-	-
4020	Parks and recreational facilities	13,909	854,591	500,000
4025	Aquatic center improvements	-	-	-
4085	Debt service	-	-	-
4090	Transfer to other projects			
	TOTAL EXPENDITURES	<u>368,282</u>	<u>1,446,723</u>	<u>656,500</u>
	Ending Fund Balance	<u><u>2,297,915</u></u>	<u><u>1,108,217</u></u>	<u><u>637,217</u></u>

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For the Budget Year July 1, 2016 through June 30, 2017

WATER AND SEWER UTILITY ENTERPRISE FUND

Description	Prior Year Actual 6/30/15	Current Year Estimate 6/30/16	Ensuing Year Approved Budget Appropriation 6/30/17
OPERATING REVENUE			
1.1 Charges for services	6,147,677	6,688,900	7,318,205
1.2 Federal and state grants	-	-	-
1.3 Interest earned	74	-	-
1.4 Other	197,258	198,000	208,000
TOTAL OPERATING REVENUE	<u>6,345,009</u>	<u>6,886,900</u>	<u>7,526,205</u>
OPERATING EXPENSES			
2.1 Personnel services	707,125	780,793	759,341
2.2 Contractual services	3,496,105	4,222,769	4,770,075
2.3 Materials and supplies	624,028	833,441	861,739
2.4 Depreciation	700,583	754,280	744,435
2.5 Other	336,021	366,005	404,523
TOTAL OPERATING EXPENSES	<u>5,863,863</u>	<u>6,957,288</u>	<u>7,540,113</u>
OPERATING INCOME	481,146	(70,388)	(13,908)
NON-OPERATING REVENUE (EXPENSE)			
3.1 Connection fees	2,470	4,000	3,000
3.2 Impact fees	19,100	11,000	20,500
3.3 Interest expense	(242,131)	(233,240)	(219,640)
3.4 Gain (loss) on disposal of assets	-	-	5,000
3.5 Capital contrib from outside sources	40,800	-	-
3.6 Transfer from solid waste utility	-	-	-
3.7 Beginning retained earning appropri	-	288,628	205,048
3.9 Approp increase in retained earnings	-	-	-
NET INCOME (LOSS)	<u>301,385</u>	<u>-</u>	<u>-</u>

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For the Budget Year July 1, 2016 through June 30, 2017

WATER AND SEWER UTILITY ENTERPRISE FUND

Description	Prior Year Actual 6/30/15	Current Year Estimate 6/30/16	Ensuing Year Approved Budget Appropriation 6/30/17
CASH OPERATING NEEDS			
4.1 Net income (loss)	301,385	(288,628)	(205,048)
4.2 Plus: Depreciation	700,583	754,280	744,435
4.3 Less: Capital outlay	(234,400)	(1,012,023)	(1,172,640)
4.4 Less: Debt principal payments	(325,000)	(340,000)	(350,000)
	<u>442,568</u>	<u>(886,371)</u>	<u>(983,253)</u>
SOURCE OF CASH			
5.1 Sale of investments and assets	-	-	-
5.2 Issuance of bonds or other debt	-	-	-
5.3 Repayment of interfund advance	172,700	-	-
	<u>172,700</u>	<u>-</u>	<u>-</u>
TOTAL CASH PROVIDED (USED)	<u><u>615,268</u></u>	<u><u>(886,371)</u></u>	<u><u>(983,253)</u></u>

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ROY CITY CORPORATION

For the Budget Year July 1, 2016 through June 30, 2017

STORM WATER UTILITY ENTERPRISE FUND

Description	Prior Year Actual 6/30/15	Current Year Estimate 6/30/16	Ensuing Year Approved Budget Appropriation 6/30/17
OPERATING REVENUE			
1.1 Charges for services	835,276	835,000	840,000
1.2 Federal, state and local grants	-	-	-
1.3 Other	-	-	-
	<hr/>	<hr/>	<hr/>
TOTAL OPERATING REVENUE	835,276	835,000	840,000
OPERATING EXPENSES			
2.1 Personnel services	115,468	130,482	144,682
2.2 Contractual services	88,388	87,261	127,728
2.3 Materials and supplies	157,189	176,350	177,350
2.4 Depreciation	83,551	118,900	124,104
2.5 Other	54,104	52,100	52,400
	<hr/>	<hr/>	<hr/>
TOTAL OPERATING EXPENSES	498,699	565,093	626,264
OPERATING INCOME	336,577	269,907	213,736
NON-OPERATING REVENUE (EXPENSE)			
3.1 Gain (loss) on disposal of assets	-	-	-
3.2 Capital contrib from outside sources	17,600	-	-
3.3 Beginning retained earning appropri	-	-	-
3.5 Appropri increase in retained earnings	-	(269,907)	(213,736)
	<hr/>	<hr/>	<hr/>
NET INCOME (LOSS)	354,177	-	-

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For the Budget Year July 1, 2016 through June 30, 2017

STORM WATER UTILITY ENTERPRISE FUND

Description	Prior Year Actual 6/30/15	Current Year Estimate 6/30/16	Ensuing Year Approved Budget Appropriation 6/30/17
CASH OPERATING NEEDS			
4.1 Net income	354,177	269,907	213,736
4.2 Plus: Depreciation	83,551	118,900	124,104
4.3 Less: Capital outlay	(160,819)	(735,025)	(45,600)
	<u>276,909</u>	<u>(346,218)</u>	<u>292,240</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>276,909</u>	<u>(346,218)</u>	<u>292,240</u>

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ROY CITY CORPORATION

For the Budget Year July 1, 2016 through June 30, 2017

SOLID WASTE UTILITY ENTERPRISE FUND

Description	Prior Year Actual 6/30/15	Current Year Estimate 6/30/16	Ensuing Year Approved Budget Appropriation 6/30/17
OPERATING REVENUE			
1.1 Charges for services	2,098,710	2,130,000	2,132,000
1.2 Other	3,985	1,500	1,000
TOTAL OPERATING REVENUE	2,102,695	2,131,500	2,133,000
OPERATING EXPENSES			
2.1 Personnel services	14,890	22,918	-
2.2 Contractual services	1,607,153	1,679,470	1,636,976
2.3 Materials and supplies	18,570	36,100	56,175
2.4 Depreciation	83,994	77,500	82,950
2.5 Other	129,589	138,050	133,170
TOTAL OPERATING EXPENSES	1,854,196	1,954,038	1,909,271
OPERATING INCOME	248,499	177,462	223,729
NON-OPERATING REVENUE (EXPENSE)			
3.1 Gain (loss) on disposal of assets	-	-	-
3.2 Beginning retained earning appropri	-	-	-
3.5 Appropri increase in retained earnings	-	(177,462)	(223,729)
NET INCOME (LOSS)	248,499	-	-

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For the Budget Year July 1, 2016 through June 30, 2017

SOLID WASTE UTILITY ENTERPRISE FUND

<u>Description</u>	<u>Prior Year Actual 6/30/15</u>	<u>Current Year Estimate 6/30/16</u>	<u>Ensuing Year Approved Budget Appropriation 6/30/17</u>
CASH OPERATING NEEDS			
4.1 Net income	248,499	177,462	223,729
4.2 Plus: Depreciation	83,994	77,500	82,950
4.3 Less: Capital outlay	-	-	-
	<u>332,492</u>	<u>254,962</u>	<u>306,679</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>332,492</u>	<u>254,962</u>	<u>306,679</u>

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ROY CITY CORPORATION

For the Budget Year July 1, 2016 through June 30, 2017

INTERNAL SERVICE FUND - INFORMATION TECHNOLOGY

Description	Prior Year Actual 6/30/15	Current Year Estimate 6/30/16	Ensuing Year Approved Budget Appropriation 6/30/17
OPERATING REVENUE			
1.1 Charges for services	373,558	351,621	383,869
1.2 Other	-	-	-
	373,558	351,621	383,869
TOTAL OPERATING REVENUE			
OPERATING EXPENSES			
2.1 Personnel services	166,276	169,923	174,357
2.2 Contractual services	76,204	75,248	98,182
2.3 Materials and supplies	50,808	51,350	54,330
2.4 Depreciation	65,106	66,775	73,717
2.5 Other	-	-	-
	358,394	363,296	400,586
TOTAL OPERATING EXPENSES			
OPERATING INCOME	15,164	(11,675)	(16,717)
NON-OPERATING REVENUE (EXPENSE)			
3.1 Gain (loss) on disposal of assets	-	-	-
3.2 Beginning retained earnings appropri	-	11,675	16,717
3.3 Appropri increase in retained earnings	-	-	-
	-	-	-
NET INCOME (LOSS)	15,164	-	-

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INTERNAL SERVICE FUND - INFORMATION TECHNOLOGY

<u>Description</u>	<u>Prior Year Actual 6/30/15</u>	<u>Current Year Estimate 6/30/16</u>	<u>Ensuing Year Approved Budget Appropriation 6/30/17</u>
CASH OPERATING NEEDS			
4.1 Net income	15,164	(11,675)	(16,717)
4.2 Plus: Depreciation	65,106	66,775	73,717
4.3 Less: Capital outlay	(70,378)	(82,750)	(57,000)
	<u>9,892</u>	<u>(27,650)</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>9,892</u>	<u>(27,650)</u>	<u>-</u>

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For the Budget Year July 1, 2016 through June 30, 2017

INTERNAL SERVICE FUND - RISK MANAGEMENT

Description	Prior Year Actual 6/30/15	Current Year Estimate 6/30/16	Ensuing Year Approved Budget Appropriation 6/30/17
OPERATING REVENUE			
1.1 Charges for services	308,725	304,700	290,300
1.2 Claims reimbursement	-	-	-
1.3 Other	-	-	-
TOTAL OPERATING REVENUE	<u>308,725</u>	<u>304,700</u>	<u>290,300</u>
OPERATING EXPENSES			
2.1 Contractual services	160,766	167,700	167,600
2.2 Materials and supplies	10,079	15,000	15,000
2.3 Reserve for claims	87,504	122,000	107,700
TOTAL OPERATING EXPENSES	<u>258,349</u>	<u>304,700</u>	<u>290,300</u>
OPERATING INCOME	50,376	-	-
NON-OPERATING REVENUE (EXPENSE)			
3.1 Beginning retained earnings appropri	-	-	-
3.2 Appropri increase in retained earnings	-	-	-
NET INCOME (LOSS)	<u>50,376</u>	<u>-</u>	<u>-</u>
CASH OPERATING NEEDS			
4.1 Net income	50,376	-	-
	<u>50,376</u>	<u>-</u>	<u>-</u>
SOURCE OF CASH			
5.1 Loans from other funds	-	-	-
	-	-	-
TOTAL CASH PROVIDED (USED)	<u>50,376</u>	<u>-</u>	<u>-</u>

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For the Budget Year July 1, 2016 through June 30, 2017

SPECIAL REVENUE FUND - STORM SEWER DEVELOPMENT

Description	Prior Year Actual 6/30/15	Current Year Estimate 6/30/16	Ensuing Year Approved Budget Appropriation 6/30/17
REVENUE			
1.1 Impact fees	74,390	20,000	25,000
1.2 Interest earned	1,030	750	1,000
1.3 Other	-	-	-
OTHER SOURCES			
2.1 Beginning retained earnings appropri	-	140,000	143,000
TOTAL REVENUE & OTHER SOURCES	75,421	160,750	169,000
EXPENDITURES			
3.1 Maintenance	-	-	-
3.2 Capital outlay	65,150	140,000	169,000
OTHER USES			
4.1 Appropri increase in retained earnings	10,271	20,750	-
TOTAL EXPENDITURES & OTHER USES	75,421	160,750	169,000

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SPECIAL REVENUE FUND - PARK DEVELOPMENT

<u>Description</u>		<u>Prior Year Actual 6/30/15</u>	<u>Current Year Estimate 6/30/16</u>	<u>Ensuing Year Approved Budget Appropriation 6/30/17</u>
REVENUE				
1.1	Impact fees	23,000	20,000	25,000
1.2	Interest earned	693	600	1,000
1.3	Other	-	-	-
OTHER SOURCES				
2.1	Beginning retained earnings appropr	32,384	-	-
TOTAL REVENUE & OTHER SOURCES		<u>56,077</u>	<u>20,600</u>	<u>26,000</u>
EXPENDITURES				
3.1	Maintenance	-	-	-
3.2	Contractual services	-	-	-
3.3	Capital outlay	56,077	20,000	15,000
OTHER USES				
4.1	Appopr increase in retained earnings	-	600	11,000
TOTAL EXPENDITURES & OTHER USES		<u>56,077</u>	<u>20,600</u>	<u>26,000</u>

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SPECIAL REVENUE FUND - CEMETERY PERPETUAL

Description	Prior Year Actual 6/30/15	Current Year Estimate 6/30/16	Ensuing Year Approved Budget Appropriation 6/30/17
REVENUE			
1.1 Sale of lots	95	-	-
1.2 Other	-	-	-
OTHER SOURCES			
2.1 Beginning retained earnings appropri	-	-	-
TOTAL REVENUE & OTHER SOURCES	95	-	-
EXPENDITURES			
3.1 Maintenance	-	-	-
3.2 Capital outlay	-	-	-
OTHER USES			
4.1 Appropri increase in retained earnings	95	-	-
TOTAL EXPENDITURES & OTHER USES	95	-	-