



ROY CITY COUNCIL MEETING AGENDA

JUNE 20, 2023 – 5:30 P.M.

ROY CITY COUNCIL CHAMBERS 5051 S 1900 W ROY, UTAH 84067

This meeting will be streamed live on the Roy City YouTube channel.

A. Welcome & Roll Call

B. Moment of Silence

C. Pledge of Allegiance

D. Consent Items

1. May Financial Statements
2. April 4, 2023, Roy City Council Meeting Minutes

E. Public Comments

If you are unable to attend in person and would like to make a comment during this portion of our meeting on ANY topic you will need to email admin@royutah.org ahead of time for your comments to be shared.

This is an opportunity to address the Council regarding concerns or ideas on any topic. To help allow everyone attending this meeting to voice their concerns or ideas, please consider limiting the time you take. We welcome all input and recognize some topics take a little more time than others. If you feel your message is complicated and requires more time to explain, then please email admin@royutah.org. Your information will be forwarded to all council members and a response will be provided.

F. Presentations

1. Extraordinary Employee Excellence Certificates

G. Action Items

PUBLIC HEARING – Consider approving adjustments to the Fiscal Year 2023 and adopting budget for Fiscal Year 2024.

- a. Consideration of Resolution 23-13 Amending Roy City FY 2023 Budget.

PUBLIC HEARING – Consider approving Enterprise Funds Transfers.

- b. Consideration of Resolution 23-14 Approving Enterprise Funds Transfers.

PUBLIC HEARING – Consider approving Fiscal Year 2024 proposed budget.

- c. Consideration of Resolution 23-15 Approving Roy City FY 2024 proposed budget.

1. **Consideration of Ordinance 23-6**; An Ordinance of Roy City Amending Roy City Code by Amending Portions of Title 9 to Update Roy City Building and Construction Codes in Accordance with the Utah Uniform Building Standard Act and the Rules Promulgated Thereunder; and by Providing That This Ordinance Shall Become Effective Immediately Upon Posting After Final Passage.

H. Discussion Items

1. Pickleball Courts
2. Underground Trail Connection
3. Beautification Committee Update

I. City Manager & Council Report

J. Adjournment

In compliance with the Americans with Disabilities Act, persons needing auxiliary communicative aids and services for these meetings should contact the Administration Department at (801) 774-1020 or by email: admin@royutah.org at least 48 hours in advance of the meeting.

Pursuant to Section 52-4-7.8 (1)(e) and (3)(B)(ii) "Electronic Meetings" of the Open and Public Meetings Law, Any Councilmember may participate in the meeting via teleconference, and such electronic means will provide the public body the ability to communicate via the teleconference.

Certificate of Posting

The undersigned, duly appointed City Recorder, does hereby certify that the above notice and agenda was posted in a public place within the Roy City limits on this 16th day of June 2023. A copy was also posted on the Roy City Website and Utah Public Notice Website on the 16th day of June 2023.

Visit the Roy City Web Site @ www.royutah.org
Roy City Council Agenda Information – (801) 774-1020

Brittany Fowers
City Recorder

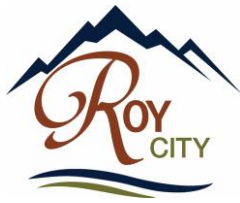
ROY CITY CORPORATION
FUND SUMMARY
FOR THE 11 MONTHS ENDING MAY 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
PROPERTY TAX	18,978.43	4,287,316.88	4,330,100.00	42,783.12	99.0
SALES AND USE TAX	811,479.29	6,316,138.30	7,650,000.00	1,333,861.70	82.6
FRANCHISE TAX	341,033.96	3,085,734.97	3,204,675.00	118,940.03	96.3
LICENSES AND PERMITS	20,232.20	476,588.25	396,100.00	(80,488.25)	120.3
INTERGOVERNMENTAL	74,562.50	2,856,097.30	908,125.00	(1,947,972.30)	314.5
CHARGES FOR SERVICES	176,054.20	2,945,289.63	3,414,500.00	469,210.37	86.3
FINES AND FORFEITURES	93,026.48	688,052.69	563,000.00	(125,052.69)	122.2
MISCELLANEOUS REVENUE	62,867.44	687,832.10	149,380.00	(538,452.10)	460.5
CONTRIBUTIONS AND TRANSFERS	354,836.00	382,326.00	1,220,145.00	837,819.00	31.3
	1,953,070.50	21,725,376.12	21,836,025.00	110,648.88	99.5
<u>EXPENDITURES</u>					
LEGISLATIVE	29,094.11	383,168.19	472,687.00	89,518.81	81.1
LEGAL	25,915.38	348,764.87	430,331.00	81,566.13	81.1
LIABILITY INSURANCE	17,126.75	188,394.25	205,521.00	17,126.75	91.7
JUSTICE COURT	29,041.66	355,714.51	446,093.00	90,378.49	79.7
FINANCE	27,564.86	344,743.99	481,648.00	136,904.01	71.6
TRANSFERS	68,232.00	796,432.00	1,009,164.00	212,732.00	78.9
BUILDING/GROUND MAINT DIVISIO	51,725.36	621,030.66	704,984.00	83,953.34	88.1
POLICE AND ANIMAL SERVICES	503,371.07	5,774,470.86	6,671,461.00	896,990.14	86.6
FIRE & RESCUE	374,358.24	4,455,326.99	5,437,109.00	981,782.01	81.9
COMMUNITY DEVELOPMENT	49,980.66	530,552.37	678,846.00	148,293.63	78.2
STREETS DIVISION	63,255.11	650,322.93	696,218.00	45,895.07	93.4
FLEET SERVICES DIVISION	19,215.35	181,508.70	228,208.00	46,699.30	79.5
PUBLIC WORKS ADMINISTRATION	27,348.06	296,532.76	415,707.00	119,174.24	71.3
RECREATION COMPLEX	75,260.34	541,759.73	1,287,192.00	745,432.27	42.1
AQUATIC CENTER	39,953.77	448,908.68	727,929.00	279,020.32	61.7
ROY DAYS	12,939.78	167,351.86	132,389.00	(34,962.86)	126.4
PARKS & RECREATION	95,271.44	1,264,112.53	1,810,538.00	546,425.47	69.8
	1,509,653.94	17,349,095.88	21,836,025.00	4,486,929.12	79.5
	443,416.56	4,376,280.24	0.00	(4,376,280.24)	.0

ROY CITY CORPORATION
FUND SUMMARY
FOR THE 11 MONTHS ENDING MAY 31, 2023

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
41 CAPITAL PROJECTS FUND	36,025.69	404,507.85	3,409,880.00	3,005,372.15	11.9
50 UTILITY ENTERPRISE FUND	797,342.94	9,274,059.59	9,780,760.00	506,700.41	94.8
51 STORM WATER UTILITY FUND	82,495.85	881,593.42	1,066,967.00	185,373.58	82.6
53 SOLID WASTE UTILITY FUND	252,401.49	2,704,318.74	2,678,278.00	(26,040.74)	101.0
60 INFORMATION TECHNOLOGY	65,967.08	725,637.88	807,605.00	81,967.12	89.9
63 RISK MANAGEMENT FUND	24,466.83	323,233.13	293,602.00	(29,631.13)	110.1
64 CLASS "C" ROADS	307,754.98	1,361,431.84	2,472,100.00	1,110,668.16	55.1
65 TRANSPORTATION INFRASTRUCTUR	78,008.14	607,267.17	555,000.00	(52,267.17)	109.4
67 STORM SEWER DEVELOPMENT	3,266.49	94,849.41	196,000.00	101,150.59	48.4
68 PARK DEVELOPMENT	3,050.78	111,131.20	186,667.00	75,535.80	59.5
71 REDEVELOPMENT AGENCY	13,870.78	470,242.41	1,609,356.00	1,139,113.59	29.2
75 CEMETERY FUND	40.00	380.00	0.00	(380.00)	.0
	<u>1,664,691.05</u>	<u>16,958,652.64</u>	<u>23,056,215.00</u>	<u>6,097,562.36</u>	<u>73.6</u>
<u>EXPENDITURES</u>					
41 CAPITAL PROJECTS FUND	115,803.22	2,345,851.61	3,409,880.00	1,064,028.39	68.8
50 UTILITY ENTERPRISE FUND	891,686.74	7,682,723.29	9,780,760.00	2,098,036.71	78.6
51 STORM WATER UTILITY FUND	54,289.67	797,828.91	1,066,967.00	269,138.09	74.8
53 SOLID WASTE UTILITY FUND	225,960.17	2,184,878.26	2,678,278.00	493,399.74	81.6
60 INFORMATION TECHNOLOGY	32,073.74	686,779.47	807,605.00	120,825.53	85.0
63 RISK MANAGEMENT FUND	11,582.49	304,776.76	293,602.00	(11,174.76)	103.8
64 CLASS "C" ROADS	26,391.02	1,463,750.68	2,472,100.00	1,008,349.32	59.2
65 TRANSPORTATION INFRASTRUCTUR	34,213.13	156,584.82	555,000.00	398,415.18	28.2
67 STORM SEWER DEVELOPMENT	0.00	0.00	196,000.00	196,000.00	.0
68 PARK DEVELOPMENT	0.00	5,144.57	186,667.00	181,522.43	2.8
71 REDEVELOPMENT AGENCY	353,961.21	379,838.49	1,609,356.00	1,229,517.51	23.6
75 CEMETERY FUND	0.00	0.00	0.00	0.00	.0
	<u>1,745,961.39</u>	<u>16,008,156.86</u>	<u>23,056,215.00</u>	<u>7,048,058.14</u>	<u>69.4</u>
	<u>(81,270.34)</u>	<u>950,495.78</u>	<u>0.00</u>	<u>(950,495.78)</u>	<u>.0</u>



ROY CITY
Roy City Council Meeting Minutes
April 4, 2023– 5:30 p.m.
Roy City Council
5051 S 1900 W Roy, UT
84067

Minutes of the Roy City Council Meeting held in person in the Roy City Council Chambers and streamed on YouTube on April 4, 2023, at 5:30 p.m.

Notice of the meeting was provided to the Utah Public Notice Website at least 24 hours in advance. A copy of the agenda was also posted on the Roy City website.

The following members were in attendance:

Mayor Dandoy
Councilmember Jackson
Councilmember Joe Paul
Councilmember Scadden
Councilmember Wilson
Councilmember Sophie Paul

City Manager, Matt Andrews
City Attorney, Matt Wilson
City Recorder, Brittany Fowers

Excused:

Also present were: Assistant City Manager, Brody Flint; Police Chief, Matthew Gwynn; Fire Chief, Craig Golden; Deputy Fire Chief, Mike King; Public Works Director, Ross Oliver; Management Services Director, Amber Kelly; Lizzy Badger, Glenda Moore, Kevin Homer, Michael Ghan, Elizabeth Brown, Leon Wilson, Paul Wilson, Tim Higgs,

A. Welcome & Roll Call

Mayor Dandoy welcomed those in attendance and noted Councilmembers Jackson, Sophie Paul, Wilson, Scadden, and Joe Paul were present.

B. Moment of Silence

Councilmember Jackson invited the audience to observe a moment of silence.

C. Pledge of Allegiance

Councilmember Jackson led the audience in reciting the Pledge of Allegiance.

D. Consent Items

(These items are considered by the City Council to be routine and will be enacted by a single motion. If discussion is desired on any particular consent item, that item may be removed from the consent agenda and considered separately.)

1. Approval of the February 2023 Financial Statements.

There were no comments or questions.

Councilmember Sophie Paul motioned to approve the Consent Items. Councilmember Jackson seconded the motion. All Councilmembers voted “aye”. The motion carried.

E. Public Comments

Mayor Dandoy opened the floor for public comments.

Kevin Homer came forward first and gave his address as 5398 S 4000 W Roy. Mr. Homer asked where the rules of combat were on the website. Mr. Homer asked to make these rules more accessible. Mr. Homer also asked that declarations of conflict be added to the meeting agenda. Councilmember Joe Paul said they need to do that for the sewer board. Councilmember Scadden agreed this was a need.

Tim Higgs came forward and gave his address as 5381 S 3400 W Roy. Mr. Higgs recapped a discussion from a month ago about some of his property around 5600 S. Mr. Higgs noted this would be discussed in the meeting at length later. Mr. Higgs thanked everyone. Mr. Higgs said on pages 23 and 27 of the plan specifies the subdivision plans, but noted the plat for this subdivision area is incomplete and has ambiguous restrictions. Mr. Higgs said the buyer understood they may need to rezone the property. Mr. Higgs said there have been no improvements, alternations, or constructions on the property since the 1960's, but felt this was not clear as written. Mr. Higgs said he had some comments on some upcoming ordinances which had similar issues to the issues with this property. Mr. Higgs said other owners could have issues with their property and keeping it up to code. Mr. Higgs suggested changing the Code for accessory buildings and warehouse/storage, though said self storage could be exempted. Mr. Higgs presented an example write up of code changes. Mr. Higgs reported he had also spoken to Curt Davis who has property on an adjacent lot.

Mayor Dandoy noted this was a land use issue and any changes would have to go through the Planning Commission. Mayor Dandoy said to direct any of these proposed changes to the Planning Commission.

Mayor Dandoy closed the floor for public comments.

F. Presentation

1. Miss Roy's Year in Review – Macy McCormick

Macy McCormick came forward to present a recap of her year in service. Ms. McCormick said she was Miss Roy 2022, a political science student at the local university, and a disability advocate. Ms. McCormick said she has worked closely with the League of Women voters in July and went through their mission. Ms. McCormick said they encourage civic participation through education and praised the organization. Ms. McCormick said she will be representing Roy City for the Miss Utah pageant. Ms. McCormick said she has been registering voters and also working with the Children's Justice Center in September. Ms. McCormick said she has been able to sit on the board of this organization. Ms. McCormick said she registered voters throughout the fall at the Harvest Moon Festival and performed at a nonprofit theater to support kids in the arts. Ms. McCormick said she had the opportunity to volunteer with the Special Olympics in October and help plan a Day of the Dead celebration in October. Ms. McCormick said she got to spend November, her birth month, to speak more about civic engagement and work on a Veterans Day event. Ms. McCormick said she got to participate in more performing arts events in December along with volunteering for children's hospitals. Ms. McCormick said she helped with some anti-human trafficking organizations in January. Ms. McCormick said she worked a lot on her pageant efforts in February. Ms. McCormick said March was a busy month given her preparations for the Miss Utah pageant. Ms. McCormick said they should support local arts. Ms. McCormick also pushed getting the youth out to be civically engaged. Ms. McCormick said she will be spending the rest of the month speaking in schools and going to assisted living centers. Ms. McCormick said they can come to a free

event in May to support her for Miss Utah. Ms. McCormick thanked the Roy City Council, Mayor Dandoy, and the community.

2. Recreation Award for Andrew Brown – Lizzy Badger

Lizzy Badger invited the Brown family to come up and speak. Ms. Badger noted that through Parks & Recreation she nominated Andrew Brown for an outstanding citizen award, and she expressed she wanted to speak on the difference Andrew Brown had made. Ms. Badger read several testimonials from former students and athletes speaking to the inspiration and influence of Andrew Brown.

Councilmember Joe Paul said it was a great honor to work with Andrew Brown. Councilmember Ann Jackson spoke to the difficulties and coaching and noted Andrew Brown's positive influence. Councilmember Diane Wilson thanked Lizzy Badger.

G. Action Items

1. Resolution 23-11 Approving the job description for a Seasonal Code Compliance Officer.

Assistant City Manager Brody Flint led this portion of the meeting. Assistant City Manager Flint noted this item would approve the job description for a Seasonal Code Compliance Officer. Assistant City Manager Flint said this position would be seasonal and opened the floor for questions.

Councilmember Wilson asked when the position would start. Assistant City Manager Flint said it would be around April or May and said hours would be capped at 50 or 60. Councilmember Wilson asked what the financial cost would be. Assistant City Manager Flint said they would adjust pay based on experience, though they would be paying around \$20 an hour. Councilmember Wilson said she felt this position would increase tensions between people and be an inappropriate use of funds. Councilmember Wilson said a carrot works better than a stick. Councilmember Scadden said he disagreed. Councilmember Scadden said this position gives plenty of time and opportunities for individuals to correct their behavior. Assistant City Manager Flint agreed and said the position presents accommodations and has a proactive approach to code compliance.

Councilmember Sophie Paul asked about the role Chance would have in this. Assistant City Manager Flint said Chance is doing well, but they need someone to take on more than Chance can. Councilmember Jackson asked if Chance would be training the new employee. Assistant City Manager Flint said yes.

Councilmember Joe Paul motioned to approve Resolution No. 23-11 Approving the job Description for a Seasonal Code Compliance Officer. Councilmember Scadden seconded the motion. A roll call vote was taken. Councilmembers Jackson, Sophie Paul, Scadden, and Joe Paul voted "Aye", Councilmember Wilson voted "Nay". The motion carried.

H. Discussion Items

1. Roy Days

Assistant City Manager Flint began this conversation. Assistant City Manager Flint presented the current plan for Roy Days. Assistant City Manager Flint said the current big picture plan will shift the booth events to just Saturday to conjunct with the parade. Assistant City Manager Flint said they have heard complaints on the setup and take down schedule. Assistant City Manager Flint said West Park would still host the

BMX activities and fireworks but many of the activities will be moved. Assistant City Manager Flint said the salmon bake will be moved to Friday night and host it at Russell Park.

Councilmember Joe Paul asked if the movie would still be Friday. Assistant City Manager Flint said it would be.

Mayor Dandoy clarified City Councilmember roles. Assistant City Manager Flint said many of them have been sorted out. Mayor Dandoy asked about how they plan to navigate volunteers and if they plan on adding more. Assistant City Manager Flint said they will assess their needs, but yes. Mayor Dandoy asked what the strategy was on throwing out candy. Assistant City Manager Flint said they are looking at their parade needs but can make changes. Councilmember Joe Paul suggested combining lessons they have learned from the years.

Councilmember Jackson said a Roy City high school class wants to do a service project for their reunion and recommended they work on Roy Days. Assistant City Manager Flint said they would discuss any suggestions in committee meetings. Assistant City Manager Flint said he was open to changes which would help better facilitate the event.

2. Schedule 2nd Work Session for Roy City 5-Year Strategic Plan

City Manager Matt Andrews led this portion of the meeting. City Manager Andrews recapped the last work session. City Manager Andrews said they worked on the mission statement and will be solidifying it in the next meeting. City Manager Andrews said they need to come up with a date to meet. City Manager Andrews suggested the week of the 24th. Councilmember Joe Paul said he is not available. Mayor Dandoy asked what works for everyone else. Councilmember Joe Paul said he can always call in. City Manager Andrews said they have a City Council meeting on May 22nd. Councilmember Jackson suggested the 16th. Mayor Dandoy confirmed with everyone that the 16th worked and asked everyone to prepare appropriately for the meeting.

3. Update on 1969 W 6000 South – Lawn World

Assistant City Manager Flint presented this update. Assistant City Manager Flint said there needed to be some changes to be code compliant and would change their current material requirement from 80 to 100 percent and this would impact the zone as well. Assistant City Manager Flint said they needed to craft some exceptions. Councilmember Joe Paul suggested re-zoning just a chunk of the downtown district. City Manager Andrews said they would need to divide the area up and completely rezone everything.

Assistant City Manager Flint said they would need at least three Council members to direct them. Mayor Dandoy said the three options were a sectional zone change, an exception to the materials component, or a complete total rezone. Councilmember Joe Paul reiterated his recommendation to help coincide with zoning across the street. Councilmember Joe Paul said his intention was not to extend the downtown area, though said he recognizes the plan may need more work. Councilmember Joe Paul recommended taking this to the Planning Commission. Councilmember Wilson expressed concern over spot zoning. Mayor Dandoy said they would have to rezone anyway due to conflicts with Chapter 13. Mayor Dandoy said the Planning Commission will have to reassess anyways. Councilmember Wilson asked they carefully consider some exceptions.

4. Update on 5561 & 5581 S 3100 West - Higgs

Assistant City Manager Flint said Mr. Higgs covered a lot of his points earlier. Assistant City Manager Flint said if they want to allow this type of usage they could change the definition of accessory or change

the overall requirements. Assistant City Manager Flint said they could also make exceptions. Mayor Dandoy asked if it would change the conversation to treat the property as one singular lot. Assistant City Manager Flint said if all the parcels were one parcel, they could have some specified primary uses, but it would all depend on what the owner wanted to use the property for. Assistant City Manager Flint said there is no residential use built into the current code. Mayor Dandoy said several surrounding lots are incredibly large and have multiple types of accommodations between farming, business, and residential. Mayor Dandoy said large parcels tend to be broken apart over time anyways. Councilmember Joe Paul asked how they combine all these lots when they all have different owners. Councilmember Joe Paul said they could rezone all three lots but it would be ugly. Mayor Dandoy said anything outside of the house needs to be rezoned.

Councilmember Wilson asked what the biggest impact of not having a home on the property was. Assistant City Manager Flint said the biggest issue are the complaints of having accessory buildings close to residential property. Mayor Dandoy said they should have no ordinance on the books that they cannot enforce and they have been ignoring this requirement. Assistant City Manager Flint said it was hypocritical for staff to be arbitrary in what they permit. Mayor Dandoy said they could always return to this conversation. Mayor Dandoy said he and City Manager Andrews were meeting with UDOT soon and that will give them more clarity on the issue. Councilmember Wilson asked if Mr. Higgs could currently park or garden on the property. Assistant City Manager Flint said he was not sure.

Mr. Higgs came forward and expressed confusion. Mr. Higgs said his land was in compliance but he is still being met with compliance complaints. Councilmember Joe Paul said, as far as he understands, you cannot store things on the property and that is the issue. Mr. Higgs said he has been livin on the property for a while and he does not understand why storage on the property is just now an issue. Councilmember Joe Paul said they need to address it now that there has been a complaint. Councilmember Joe Paul said there is also an issue with primary dwelling status. Mayor Dandoy said the variance option sounds like the best option, but it would need to be approved. Mayor Dandoy said an ordinance applies across the board. Mayor Dandoy said to remember that an ordinance change will apply to everyone and not just to Mr. Higgs.

Councilmember Scadden said there is a hardship in this situation which does meet a variance request. Mayor Dandoy said they should have someone independently review this situation and see what specifically works for Mr. Higgs. Councilmember Joe Paul said he would recommend this course of action.

Mayor Dandoy suggested readdressing this in the future and asked the Council what they thought. Councilmember Joe Paul recommended applying for a variance. Councilmember Sophie Paul asked what the finances look like. Mayor Dandoy said there is a \$250 fee. Councilmember Joe Paul said there is a \$750 fee for zone changes. Mr. Higgs said he felt this was an issue caused by the City. Councilmember Joe Paul said Mr. Higgs' frustration was justified, but they should not make this change City-wide.

Councilmember Wilson said they could look into the issue further until the money is put out there. Mayor Dandoy clarified that they are willing to pick up the cost, but stressed the need to understand state law. Mayor Dandoy asked that they create a series of options for both this unique situation and for long term ordinance changes. Mayor Dandoy said Mr. Higgs needs to be willing to apply for a variance and City Council is culpable for any ordinance change.

Councilmember Scadden cautioned they need to be careful with their language as 'culpability' was a very strong word.

Mayor Dandoy recommended sitting down with Assistant City Manager Flint and reviewing the need for a variance. Mr. Higgs said he appreciated Councilmember Sophie Paul's suggestion. Mayor Dandoy said they will put this in next month's meeting so they have time to review.

I. City Manager & Council Report

City Manager Andrews announced the fire station would host a rabies vaccination event on April 22nd. City Manager Andrews said April 22nd was also national Take Back day from 10 AM to 2 PM. City Manager Andrews said people can bring their unused medicine in to be safely disposed of. City Manager Andrews said the money is currently coming in to fund the complex repairs. City Manager Andrews said they discussed the crosswalk by a school in a previous meeting on February 7th and they determined the area did not qualify for a hawk light. City Manager Andrews said they were hosting their annual Easter egg hunt this upcoming Saturday and they needed to be sure not to make a mess. City Manager Andrews said they would be working on youth services at the complex, and said he would report back. City Manager Andrews said they have a training in two weeks and will cancel the Council meeting on that Tuesday.

Councilmember Joe Paul had a stewardship report from the sewer committee. Councilmember Joe Paul asked to make sure their piping is connected to the correct drains. Councilmember Joe Paul said sewer systems are running at capacity now and they need to make sure ground water is not pumped into the sewer.

Councilmember Wilson said they are looking for volunteers for other community projects outside of Roy Days.

Councilmember Sophie Paul reported she had a sports dinner on April 17th.

Councilmember Jackson said she asked the school superintendent to address the student homelessness problem. Councilmember Jackson asked if Wells Fargo has any updates. Mayor Dandoy said they will probably leave Roy City for a year and they would reach out to businesses impacted.

Mayor Dandoy said the intersection at 1900 West and 4000 was being worked on. Mayor Dandoy said there have been a criminal number of relatively small accidents at that location. Mayor Dandoy said they are removing the turn lane out and installing an interchange connection.

Police Chief Matthew Gwynn said they have had some violent collisions at Hinkley and he has been in contact with UDOT. Police Chief Gwynn said they will be implementing rules on when people are allowed to turn left in these areas.

Mayor Dandoy said 22% of residents have agreed to have their homes air sampled. Mayor Dandoy said there is a chemical plume on the South side of Roy City and this weather evaporates out in people's basements. Mayor Dandoy said they need to check residential basements free of charge.

Councilmember Jackson asked about roundabout construction. Public Works Director Ross Oliver said they are waiting on funding which will get in around August.

J. Adjournment

Councilmember Joe Paul motioned to adjourn. Councilmember Ann Jackson seconded. The meeting was adjourned.

RESOLUTION NO. 23-13
A Resolution of the Roy City Council
Approving Adjustments to the Fiscal Year 2023 Budget

Whereas, the City Council has received information regarding recommended modifications and adjustments to the budget, and

Whereas, the budgets for the General, Capital Projects, Water & Sewer Utility, and Risk Management Funds require adjustment due to additional revenue sources and increased expenditures; and

Whereas, the City Council finds it is in the best interest of the citizens of Roy to make the adjustments,

Now, therefore, be it resolved by the Roy City Council that the City budget be adjusted as follows:

Fund	Previously Approved Budget	Increase (Decrease)	Adjusted Budget
General Fund	\$ 21,836,025	\$ 7,129,768	\$ 28,965,793
Capital Projects Fund	3,409,880	2,500,000	5,909,880
Water & Sewer Utility	9,780,760	4,372,768	14,153,528
Total	<u>\$ 35,026,665</u>	<u>\$ 14,002,536</u>	<u>\$ 49,029,201</u>
Internal Service Funds:			
Risk Management	\$ 293,602	\$ 75,000	\$ 368,602
Total	<u>\$ 293,602</u>	<u>\$ 75,000</u>	<u>\$ 368,602</u>

Passed this 20th day of June, 2023.

Robert Dandoy, Mayor

Attested and Recorded:

Brittany Fowers, City Recorder

City Council Members Voting “Aye”

City Council Members Voting “Nay”

REQUEST FOR COUNCIL ACTION



DATE: June 20, 2023
TO: Mayor and City Council
FROM: Amber Kelley
RE: Adjustments to the FY2023 Budget

Ordinance ☐ **Resolution** ☒ **Motion** ☐ **Information** ☐

Executive Summary

As the fiscal year comes to a close, the attached line items are being requested for adjustment due to changes in expenditures in the FY2023 budget.

General Fund –

- ARPA Funds will be recognized this year and the majority transferred to the Water & Sewer Utility Fund for infrastructure projects.
- Other revenues have been increased for what has been received throughout the year.
- Any available revenues over expenditures up to \$2,500,000 will be transferred to the Capital Projects Fund for next year's capital projects and future capital needs.

Capital Projects Fund –

- The Capital Projects Fund will receive a transfer from the General Fund of up to \$2,500,000 for future capital needs. Actual amount will be determined at final year end close.
- The original budget included a new pool liner for the leisure pool at the Aquatic Center for \$200,000. The final cost ended up being \$250,000. Expenditures will be increased \$50,000 and the remaining amount of the transfer will be saved to fund balance for future use.

Water & Sewer Utility Fund –

- The Water & Sewer Utility Enterprise Fund will receive a transfer from the General Fund of \$4,372,768 in ARPA Funds for future infrastructure needs.

Risk Management Fund –

- Insurance premiums for liability and property insurance are paid by the Risk Management Fund. Expenditures will be increased by \$75,000; fund balance will be used to cover these expenses.

Recommendation

We recommend that the City Council approve the adjustments as shown above. Resolution No. 23-13 has been prepared for your consideration.

Fiscal Impact

The impact to the General Fund, overall, is an increase in revenues and expenditures of \$7,129,768. \$6,872,768 will be transferred to other funds for other uses. The remaining \$257,000 will come from fund balance.

The Capital Projects Fund will receive a transfer from the General Fund of \$2,500,000. Expenditures will increase by \$50,000 and the remainder will be saved to fund balance.

The Water & Sewer Utility Fund will receive a transfer from the General Fund from ARPA Funds of \$4,372,768 and save it to retained earnings.

The Risk Management Fund will use retained earnings to increase expenditures \$75,000.

FY 2023 Budget Opening
June 20, 2023

General Fund

<u>Revenues</u>			<u>Expenditures</u>		
Sales Tax	10-31-300	\$ 500,000	Legal Prof & Tech	10-42-310	\$ 30,000
Dominion Energy Franchise Tax	10-31-395	\$ 300,000	Build Maint Utilities	10-51-270	\$ 45,000
Building Permits	10-32-210	\$ 100,000	Build Maint Prof & Tech	10-51-310	\$ 10,000
ARPA Funds	10-33-112	\$ 4,517,768	Build Maint Fuel	10-51-420	\$ 5,000
Police Grants	10-33-579	\$ 8,000	Liquor Grant Exp	10-54-556	\$ 15,000
Liquor Allotment	10-33-580	\$ 5,000	Police Grant Expenses	10-54-570	\$ 8,000
Justice Court Fines - Weber Co	10-35-121	\$ 120,000	Police Capital	10-54-740	\$ 13,500
Interest	10-36-100	\$ 365,000	Streets Wages	10-60-110	\$ 50,000
Sale of Fixed Assets	10-36-400	\$ 231,000	Streets Fuel	10-60-420	\$ 20,000
Roy Days Donations	10-38-701	\$ 14,490	Streets Vehicle Maint	10-60-430	\$ 15,000
Use of Fund Balance	10-38-700	\$ 968,510	Shop Wages	10-62-110	\$ 10,000
			Roy Days Overtime	10-72-100	\$ 8,500
			Roy Days Celebration Act.	10-72-610	\$ 27,000
			Transfer to Capital Proj	10-50-325	\$ 2,500,000
			Trans to Water Fund	10-50-315	\$ 4,372,768 ARPA Funds
		<u>\$ 7,129,768</u>		<u>\$ 7,129,768</u>	\$ -

Capital Projects Fund

<u>Revenues</u>			<u>Expenditures</u>		
Transfer from Gen Fund	41-38-600	\$ 2,500,000	Aquatic Center Imp.	41-69-310	\$ 50,000 Pool Liner
			Save to Fund Balance	41-48-800	\$ 2,450,000
		<u>\$ 2,500,000</u>		<u>\$ 2,500,000</u>	\$ -

Water & Sewer Utility Fund

<u>Revenues</u>			<u>Expenditures</u>		
Transfer from General Fund	50-38-100	\$ 4,372,768	Retained Earnings	50-40-940	\$ 4,372,768
		<u>\$ 4,372,768</u>		<u>\$ 4,372,768</u>	\$ -

Risk Management Fund

<u>Revenues</u>			<u>Expenditures</u>		
Use of Retained Earnings	63-38-510	\$ 75,000	Insurance Premiums	63-40-500	\$ 75,000
		<u>\$ 75,000</u>		<u>\$ 75,000</u>	\$ -

RESOLUTION NO. 23-14
A Resolution of the Roy City Council Approving Enterprise Fund Transfers

Whereas, the City Council has received information regarding transfers of monies between the various Funds of the City, and

Whereas, the intent of the transfers is to allocate personnel and maintenance costs to the Funds that benefit from the services; and

Whereas, the City Council wants to keeps costs in the Enterprise Funds down by sharing personnel and maintenance costs with other Funds; and

Whereas, the City Council finds it is in the best interest of the citizens of Roy to make the transfers,

Now, therefore, be it resolved by the Roy City Council that transfers between Funds of the City be made as follows:

Transferred to:	Transfer from:		
	Water and Sewer Utility	Storm Water Utility	Solid Waste Utility
General Fund	\$973,107	\$167,079	\$277,820
Information Technology Fund	163,562	0	18,174
Risk Management Fund	100,409	0	7,172
Water & Sewer Utility	0	6,281	17,362
Storm Water Utility	0	0	2,556
Total	\$1,237,078	\$173,360	\$323,084

Passed this 20th day of June, 2023.

Robert Dandoy, Mayor

Attested and Recorded:

Brittany Fowers, City Recorder

City Council Members Voting “Aye”

City Council Members Voting “Nay”

REQUEST FOR COUNCIL ACTION



DATE: June 20, 2023
TO: Mayor and City Council
FROM: Amber Kelley
RE: Enterprise Fund Hearing

Ordinance ☐ **Resolution** ☒ **Motion** ☐ **Information** ☐

Executive Summary

Utah State code requires each City to hold a public hearing and present a cost accounting breakdown on how money in the Enterprise Fund is being used to (a) cover administrative overhead costs of the City attributable to the operation of the Enterprise Funds for which the Enterprise Funds were created, and (b) other costs not associated with the Enterprise Funds for which the Enterprise Funds were created.

Roy City's General Fund, Information Technology Fund, and Risk Management Fund currently provide administrative, clerical, maintenance, and other labor support to the Water and Sewer Utility Enterprise Fund; the Storm Water Utility Enterprise Fund; and the Solid Waste Utility Enterprise Fund. For FY2024 the amounts transferred for the support total \$1,237,078, \$167,079 and \$303,166 respectively.

The Water and Sewer Utility also provides clerical and labor support to the Storm Water Utility Enterprise Fund, and Solid Waste Utility Enterprise Fund. For FY2024, those amounts are \$6,281 and \$17,362, respectively. The Storm Water Utility Fund also provides laborers for the summer clean up to the Solid Waste Utility Enterprise Fund in the amount of \$2,556.

Roy City does not transfer any money for costs not associated with the operations of the Enterprise Fund. If the City were to advance or loan moneys to other funds for their operations, that would likely fall into the category of costs not associated with operations.

The personnel that are charged to the Enterprise Funds includes the City Manager, City Recorder, City Attorney and legal staff, Public Works Director and staff, Management Services Director and accounting and utility billing staff, IT Professionals, and equipment operators.

Recommendation

We recommend that the City Council approve Resolution No. 23-14 approving the transfer of monies between the General Fund, Water and Sewer Utility Enterprise Fund, Storm Water Utility Enterprise Fund, Solid Waste Utility Enterprise Fund, Information Technology Fund, and the Risk Management Fund.

Fiscal Impact

The total transfers out of the Water and Sewer Utility Enterprise Fund total \$1,237,078. Transfers from the Storm Water Utility Enterprise Fund total \$173,360; and transfers from the Solid Waste Utility Enterprise Fund total \$323,084. If the City did not chose to share the costs of the services with the

various funds, each of the funds would be required to hire their own staff to perform the duties. This would be costly as well as provide duplication of many services. Over the years it has been in the best interest of the City to allocate personnel costs to the funds that receive the benefit and to not duplicate staffing. This keeps the expenses in the various Utility Funds down, and likewise allows us to charge lower fees for services.

Resolution No. 23-15

AN ORDINANCE OF ROY CITY, UTAH, ADOPTING THE BUDGET FOR ROY CITY FOR THE FISCAL YEAR FROM JULY 1, 2023 TO JUNE 30, 2024; AND PROVIDING THAT THIS ORDINANCE SHALL TAKE EFFECT IMMEDIATELY UPON ITS ADOPTION AND DEPOSIT WITH THE CITY RECORDER.

WHEREAS, on the 2nd day of May, 2023, pursuant to the Uniform Fiscal Procedures Act for Utah Cities, Utah Code Annotated Section 10-6-101, et seq., as amended, the City Manager submitted to the Council of Roy City the proposed or tentative Operating Budget; Capital Improvements Budget; Enterprise Funds Budget; Internal Service Funds Budget; Personnel Position and Compensation Schedules and Plans; and his budget message, all for the fiscal year of July 1, 2023 to June 30, 2024, as required by Statute; and

WHEREAS, the city has received a certified tax rate of .001551 from the Weber County Auditor and will estimate tax revenue for Fiscal Year 2023-2024 at that rate; and

WHEREAS, the proposed or tentative budget and all supporting schedules were reviewed, considered and tentatively adopted by the Council, and the public hearing thereon was established to be held during the regularly scheduled City Council meeting at 5:30 p.m. on June 20, 2023. Those proposed budgets have been available for public inspection for at least 10 days prior to the public hearing to adopt a final budget; and

WHEREAS, on the 20th day of June, 2023, after publication of notice at least seven days prior thereto, the Council held a Public Hearing to Consider adoption of the tentative budget as the final budget for the fiscal year 2023-2024; and

NOW, THEREFORE, the Council of Roy City hereby ordains:

SECTION 1. The budget consisting of the Operating Budget, Capital Improvements Budget, Enterprise Funds Budget, Internal Service Funds Budget and the personnel position and compensation plans and schedules authorizing the number of full-time employment positions for each department as provided and attached hereto and incorporated by reference, is hereby adopted and made the official budget of Roy City for the Fiscal Year of July 1, 2023, through June 30, 2024.

SECTION 2. The Roy City Council adopts as part of the final Budget the certified tax rate of 0.001551 as provided by the Weber County Auditor.

SECTION 3. A copy of the Budget as adopted be attached hereto, and that the budget and ordinance be certified and filed with the State Auditor, and the required certification of the tax rate along with a copy of this ordinance and budget be filed with the County Auditor in accordance with the applicable provisions of state law.

SECTION 4. If any section, part or provision of this Ordinance is held invalid or unenforceable, such invalidity or unenforceability shall not affect any other portion of this Ordinance, and all sections, part and provisions of this Ordinance shall be severable.

SECTION 5. This Ordinance shall take effect immediately upon its adoption and deposit with the City Recorder, who shall forthwith certify a copy thereof to the Director of Management Services.

PASSED, ADOPTED AND ORDERED POSTED by the Council of Roy City this 20th day of June, 2023.

Robert Dandoy
Mayor

Attested and Recorded:

Brittany Fowers
City Recorder

This Ordinance has been approved by the following vote of the Roy City Council:

Councilmember Sophie Paul _____

Councilmember Scadden _____

Councilmember Wilson _____

Councilmember Joe Paul _____

Councilmember Jackson _____

ROY CITY CORPORATION

Roy City Annual Budget

Fiscal Year July 1, 2023 through June 30, 2024

*Prepared by Amber Kelley
Management Services Director*

ROY CITY BUDGET
Fiscal Year Ending June 30, 2024

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ROY CITY GOVERNMENT



Mayor Robert Dandoy
2022-2025

Council Members



Ann Jackson
2020-2023



Joe Paul
2020-2023



Sophie Paul
2022-2025



Randy Scadden
2022-2025



Diane Wilson
2020-2023

Administrative Personnel

Matthew D. Andrews, *City Manager*

Matthew Wilson, *City Attorney*

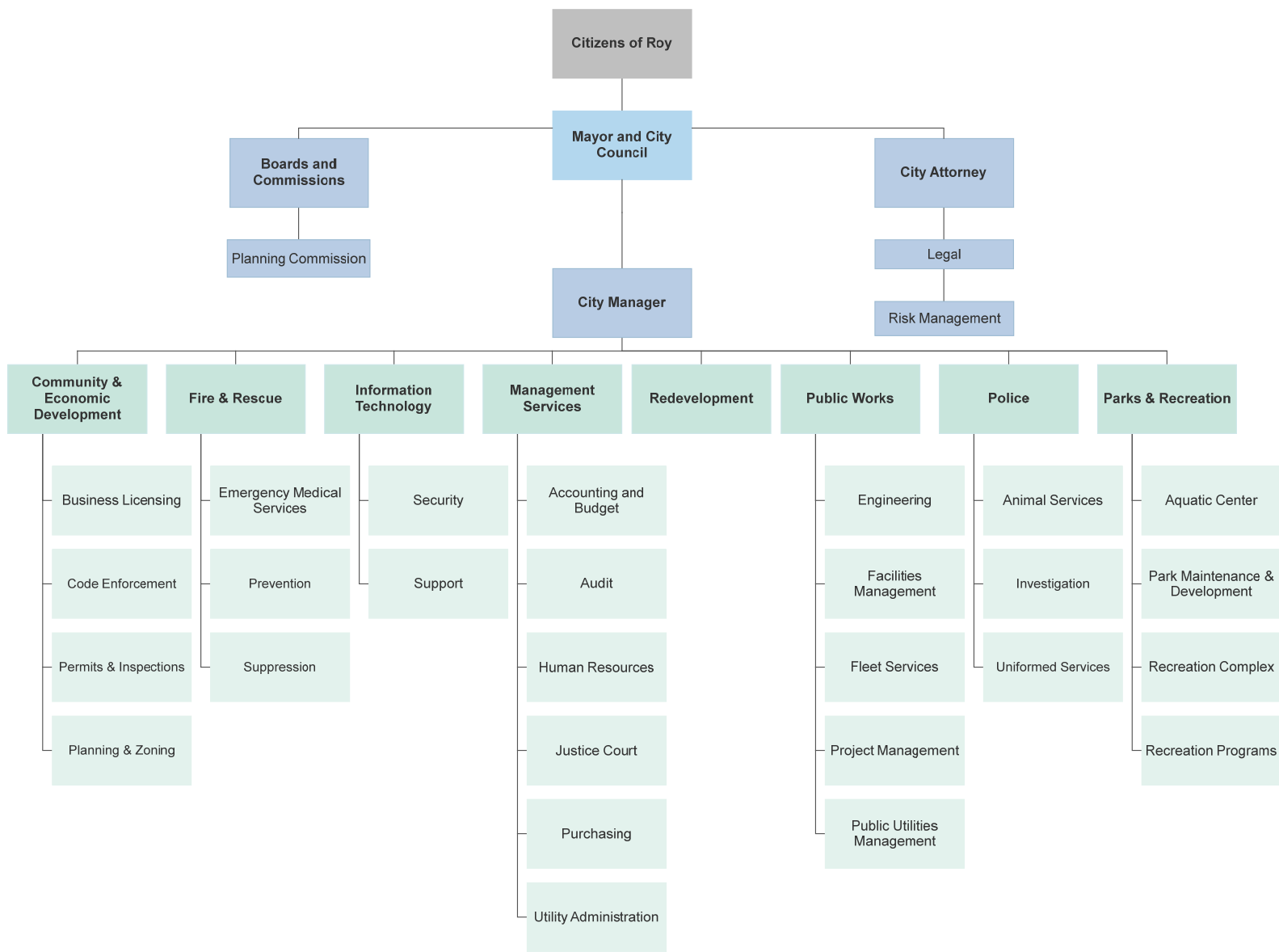
S. Ross Oliver, *Public Works Director*

Amber Kelley, *Management Services Director*

Matthew H. Gwynn, *Chief of Police*

Craig Golden, *Fire Chief*

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 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 - March 2023	Distribute budget request forms and instructions to Department Directors
March 10, 2023	Deadline for submitting budget requests – review and compile requests
March 23, 2023	Budget meetings with Department Directors
Ongoing	Review and revise budget requests with Department Directors for inclusion in Tentative FY 2024 Budget
May 2, 2023	Presentation of Tentative FY 2024 Budget to Mayor and City Council
June 20, 2023	Public hearing and City Council adoption of FY 2024 Budget

BUDGET MESSAGE

Mayor and City Council Members,

I present to you the City Manager's proposed annual budget for the City of Roy for the 2023-2024 fiscal year, which begins July 1, 2023 and ends June 30, 2024. 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.

Budget Summary,

The total General Fund budget for fiscal year 2024 is \$25,291,333. The budget presented in this document is balanced, in that expected revenues and anticipated expenditures align with each other. As always, funds will require monitoring should revenues decline, but overall, ongoing operations are fully funded with anticipated revenues and reserves.

City Council Strategic Plan,

The priorities of the City Council are set forth in the City Council's Strategic Plan. We are in the process of updating our plan and have completed our first Work Session on March 3, 2023. We look forward to our next planning session on May 16th. We plan to continue with the update to give us guidance on future budgets.

Acknowledgements,

In closing, I would like to thank my Department Directors and their team members for their impressive leadership and hard work in developing a fiscally sound budget, which allows the City to continue providing a high level of service to citizens and ensures Roy's future as a thriving and prospering community.

Respectfully submitted,



Matthew Andrews
City Manager

OVERVIEW OF THE ROY CITY FY 2024 BUDGET

The City of Roy was incorporated in 1937 as Roy City Corporation. The City is a municipal corporation governed by an elected Mayor and five member Council. The City provides public safety, public utilities, highways and streets, sanitation, social services, culture and recreation, public improvements, planning and zoning, and general administrative services.

Roy City uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. A fund is a group of related accounts that is used to maintain control over resources that have been segregated for specific activities and objectives. All of the funds of the City can be divided into two categories; governmental funds and proprietary funds.

On April 13, 2023, Utah was named “State with The Best Economic Outlook” for the 16th year in a row. According to the 2023 Utah Economic Report to the Governor, “Utah’s economy continues to lead the nation. Current economic challenges include stubbornly high inflation, rapidly rising interest rates, low consumer sentiment and unmistakable construction and real estate slowdowns. At the same time, many often underappreciated economic buffers exist. Extremely low unemployment coupled with improving supply chains and very strong overall household, firm, and state and local government financial reserves combine to provide a hedge against these economic challenges.” The largest concern for the coming year will be the level of price increases and employee retention.

Inflation reached multi-decade highs in the U.S. during 2022. We saw the peak in June 2022 at 9.06%. Inflation rates have slowly started to decline and are currently at 4.98% as of March 31, 2023. Roy City has already seen major price increases affecting our current year budget and we will continue to monitor this and expect it to continue, although at a smaller rate, in the FY 2024 budget.

Utah’s workforce is extremely bright and continues to grow and become more competitive every year. February’s seasonally-adjusted unemployment rate is estimated at 2.4% compared to the national rate of 3.6%. With such a low unemployment rate and surrounding cities competing for qualified employees, Roy City strives to continue to be competitive with wages, benefits and quality of work/life balance. We value our employees and know they are our greatest asset. This budget was developed with them in mind and we will continue to strive to make Roy City a great place to work.

As we move forward into FY 2024, there are still many social and economic unknowns and the safety of our residents and employees are the top priority. The City has developed an adaptable budget that prioritizes retaining staff and maintaining service levels. The budget is based on recommendations from subject matter experts and collaboration with other cities as we adapt to changes in conditions.

Governmental Funds

All governmental funds can be classified into five fund types: General Fund, Capital Projects Funds, Special Revenue Funds, Debt Service Funds, and Permanent funds. Roy City maintains six individual governmental funds. They include the General Fund, the Class C Road Fund, the Transportation and Infrastructure Fund, the Capital Projects Fund, the Storm Water Development Fund, and the Park Development Fund.

General Fund

The General Fund is the primary operating fund that accounts for all financial resources of the City not required to be accounted for by separate, specialized funds. Consequently, a governmental entity can only report one general fund. For budgeting purposes, the Class C Road Fund and the Transportation Infrastructure Fund are combined with the General Fund.

Roy City's General Fund can be broken down into Administration, Public Safety, Public Works, and Debt Service. Administration encompasses the operation of the City Manager and Governing Board; City Attorney; Finance; Human Resources; Justice Court; Community Development; and Building Maintenance. Public Safety includes Police; Animal Services; Fire; and EMS. The Public Works operations include Administration, Streets, Class C Roads, Transportation Infrastructure, and Fleet Services.

Capital Projects Funds

Capital projects funds are used to account for resources that are committed to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets. The acquisition of many capital assets, however, is more or less routine from one period to the next. The Capital Projects Fund is not used for such routine capital outlays, which are reported instead by department in the General Fund.

Roy City uses these funds to distinguish its operating activities from its capital activities. The Fund also enables the City to avoid spikes in operating expenditures during peak periods of major construction. The City's Capital Projects Fund is a valuable management tool for multi-year projects. The City currently has Capital Projects Funds for each General Fund department in addition to the following funds: Fire & Rescue Facilities and Equipment, Parks and Recreational Facilities and Municipal Building.

A property tax increase imposed in 2005 allowed for the City to set aside funds for parks, recreational facilities, and fire apparatus. Annually, these funds may be transferred to the Capital Projects Fund for the purchase or construction of said assets.

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are restricted to expenditure for specified purposes other than debt service or capital projects. Roy City maintains three special revenue funds including Storm Sewer Development, Park Development and Cemetery Perpetual. With all lots sold in the City's cemetery, there is no activity budgeted in the Cemetery Perpetual Fund for FY 2024.

The other funds are used to account for impact fees imposed for the expansion and enlargement of the City's storm sewer and park systems. Impact fees are one time charges imposed by the City, and permitted by the State of Utah, to mitigate the impact on infrastructure caused by new development. Impact fees must be held in separate funds, retain the interest earned, and expended only for system improvements in the specific facility type for which they were collected. The City's Storm Sewer Development Fee is \$750 per ERU (equivalent residential unit) and the Park Development fee is \$1,000 per ERU. The Park Development Fee is not charged on commercial development.

Debt Service Fund

The essential purpose of a Debt Service Fund is to account for the accumulation of resources to expend for principal and interest. Absent such an accumulation, it is common to account for debt service in the General Fund rather than a separate Debt Service Fund. Roy City does not accumulate resources for debt payments and used the General Fund whenever annual debt obligations exist.

Permanent Funds

Permanent Funds are used to account for resources that are restricted to the extent that only earnings, not principal, may be used to support government programs. Roy City does not have any Permanent Funds to report.

The following is a summary of budgets for governmental funds for FY 2024:

Governmental Funds					
	General, includes Roads & Transportation	Capital Projects	Storm Sewer Development	Park Development	Cemetery
Financing Sources:					
Taxes and Assessments	\$16,492,050	\$ 0	\$ 0	\$ 0	\$ 0
Licenses and Permits	426,000	0	0	0	0
Intergovernmental	238,125	0	0	0	0
Charges for Services	3,447,500	0	50,000	30,000	0
Fines and Forfeitures	653,000	0	0	0	0
Interest / Miscellaneous	423,200	100,000	5,000	3,000	0
Other Sources	10,000	0	0	0	0
Transfers in	400,362	185,500	0	0	0
Contributions – other govts	2,200,000	0	0	0	0
Use of fund balance	1,001,096	1,443,000	141,000	240,000	0
Total Financing Sources	25,291,333	1,728,500	196,000	273,000	0
Financing Uses:					
General Government	(2,730,720)	0	0	0	0
Public Safety	(12,540,209)	(465,000)	0	0	0
Public Works	(5,149,286)	(318,000)	(196,000)	0	0
Parks and Recreation	(3,382,657)	(760,000)	0	(273,000)	0
Transfers out	(1,163,461)	0	0	0	0
Increase in fund balance	(325,000)	(185,500)	0	0	0
Total Financing Uses	(25,291,333)	(1,728,500)	(196,000)	(273,000)	0
Excess (deficiency) of financing sources over financing uses	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Proprietary Funds

The City's Propriety Funds can be classified into two fund types; Enterprise Funds and Internal Service Funds.

Enterprise Funds

Enterprise Funds are used to report activities for which a fee is charged to external users for services. The Enterprise Fund is designed to show the extent to which fees and charges are sufficient to cover the cost of providing the services. Roy City has three Enterprise Funds including the Water and Sewer Utility Enterprise Fund, the Storm Water Utility Enterprise Fund, and the Solid Waste Utility Enterprise Fund.

The Water and Sewer Utility reports the activity of providing water and sewer services to the residents of the City. Some neighboring city and county residents contract with the City for the same services when it is not readily available from their jurisdiction. The Storm Water Utility accounts for the activity of maintaining a system to collect storm water runoff and the Solid Waste Utility reports the City's efforts to provide solid waste and recycling collection.

Internal Service Funds

Internal Services Funds are similar to Enterprise Funds, except the users are the various Departments and Funds of the City. Having these funds provides a useful tool for the City to allocate shared costs and to promote efficiencies of the shared activities.

Roy City has two Internal Service Funds; Information Technology and Risk Management. The Information Technology Fund is used to account for the costs associated with computers, network systems, telephone systems and internet services. It provides service to all General and Proprietary Funds and is financed by charges made to those funds.

The Risk Management Fund is used to account for the costs of comprehensive liability insurance and claims made against the City. Monies are accumulated in this fund to pay premiums for liability and property damage insurance, as well as claims. The City participates in the Utah Local Governments Trust (ULGT) for its liability and property damage insurance. Insurance for facilities, equipment, and vehicles is purchased from private insurers. The Risk Management Fund is financed by charges made to the General and Proprietary Funds.

The following is a summary of budgets for the Enterprise and Internal Service funds for FY 2024:

Utility Enterprise Funds			Internal Service Funds		
	Water and Sewer	Storm Water	Solid Waste	Information Technology	Risk Management
Revenues:					
Charges for services	\$9,763,350	\$1,222,500	\$2,775,000	\$908,675	\$358,602
Interest and miscellaneous	200,000	25,000	60,000	0	0
Total revenues	9,963,350	1,247,500	2,835,000	908,675	358,602

Expenses:					
General government	(868,633)	0	0	(908,675)	(358,602)
Public works	(9,038,197)	(1,203,852)	(2,828,389)	0	0
Total expenses	(9,906,830)	(1,203,852)	(2,828,389)	(908,675)	(358,602)
Operating revenue	56,520	43,648	6,611	0	0
Non-operating revenue (expense)					
Intergovernmental	0	0	0	0	0
Debt service	(51,500)	0	0	0	0
Contributions	0	0	0	0	0
Transfers in	0	0	0	0	0
Total non-operating revenues and expenses	(51,500)	0	0	0	0
Change in retained earnings	\$5,020	\$43,648	\$6,611	\$ 0	\$ 0
Other cash outlays:					
Principal payment on debt	(\$466,000)				
Capital assets	(\$3,044,000)	(\$150,000)	(\$170,000)	(\$ 210,000)	\$ 0

In Conclusion

The information presented above is a condensed version of Roy City's FY 2024 budget. A more detailed explanation of revenue and expenditures for the various funds can be found in the following pages.

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.

General Fund, Including Class C Roads and Transportation Infrastructure

Roy City Corporation FY 2024 Budget

IN THIS SECTION:

- Fund Summary
 - Revenues
 - Expenditures

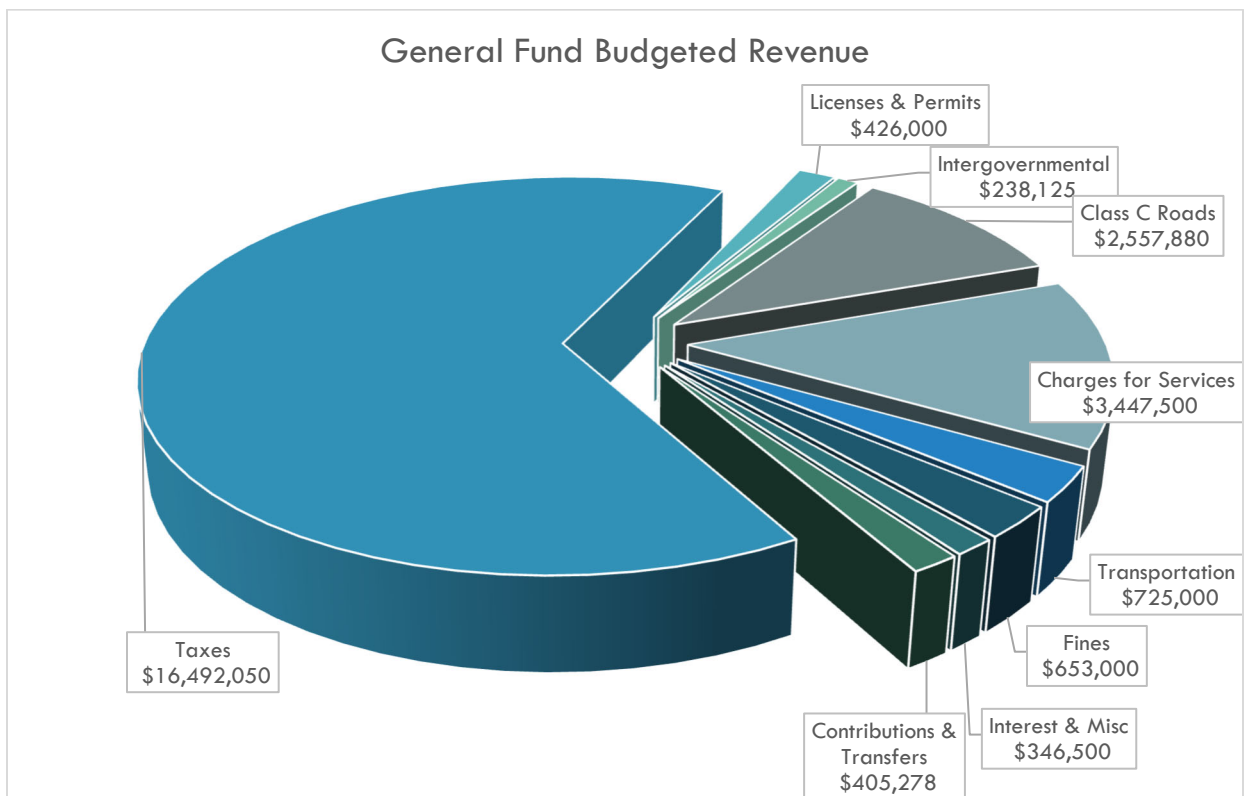
Tab – General Fund

GENERAL FUND, INCLUDING CLASS C ROADS AND TRANSPORTATION INFRASTRUCTURE

Revenues

The total FY 2024 General Fund budget of \$25,291,333 including Class C Roads and Transportation Infrastructure represents an increase of 1.72% from last year's modified budget. The City continues to be conservative on revenue projections and monitors them throughout the year in case of a downturn. Class C Roads is expected to use \$1,006,180 from fund balance for some planned capital projects and equipment. Transportation Infrastructure will contribute \$325,000 to their fund balance to save for future projects. These funds are restricted in their use and cannot be used for general governmental expenses.

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



Some areas of revenues are expected to decline compared to prior years, while some are projected to remain flat. Sales tax is expected to increase and franchise tax revenue should stay approximately the same. Charges for services are expected to remain the same in most areas of the City. The ambulance and transport services revenue amount is projected to increase. Recreational program fees are projected to remain the same.

Fines from the Justice Court are projected to increase slightly. Court cases resumed in-person in January 2023. Weber County Justice Court has confirmed that they will remain with the Roy Justice Court for FY 2024. The fines collected on their behalf have been steadily increasing.

Revenue estimates for FY 2024 are as follows:

	FY 2022 Actual	Modified FY 2023 Budget	FY 2024 Proposed	FY 2024 Compared to FY 2023
Taxes	\$15,420,801	\$16,084,775	\$16,492,050	2.47%
Licenses and permits	637,124	396,100	426,000	7.55%
Intergovernmental	1,924,412	2,308,125	1,738,125	-24.70%
Charges for Services	3,464,352	3,416,200	3,449,200	.97%
Fines and forfeitures	517,988	563,000	653,000	15.99%
Interest / Misc.	169,972	169,380	421,500	148.85%
Other sources	22,300	10,000	10,000	0%
Transfer in	199,470	349,836	400,362	14.44%
Contributions	706,712	550,000	700,000	27.27%
Fund balance contributions	0	1,915,709	1,001,096	-47.74%
	\$23,063,131	\$25,763,125	\$25,291,333	

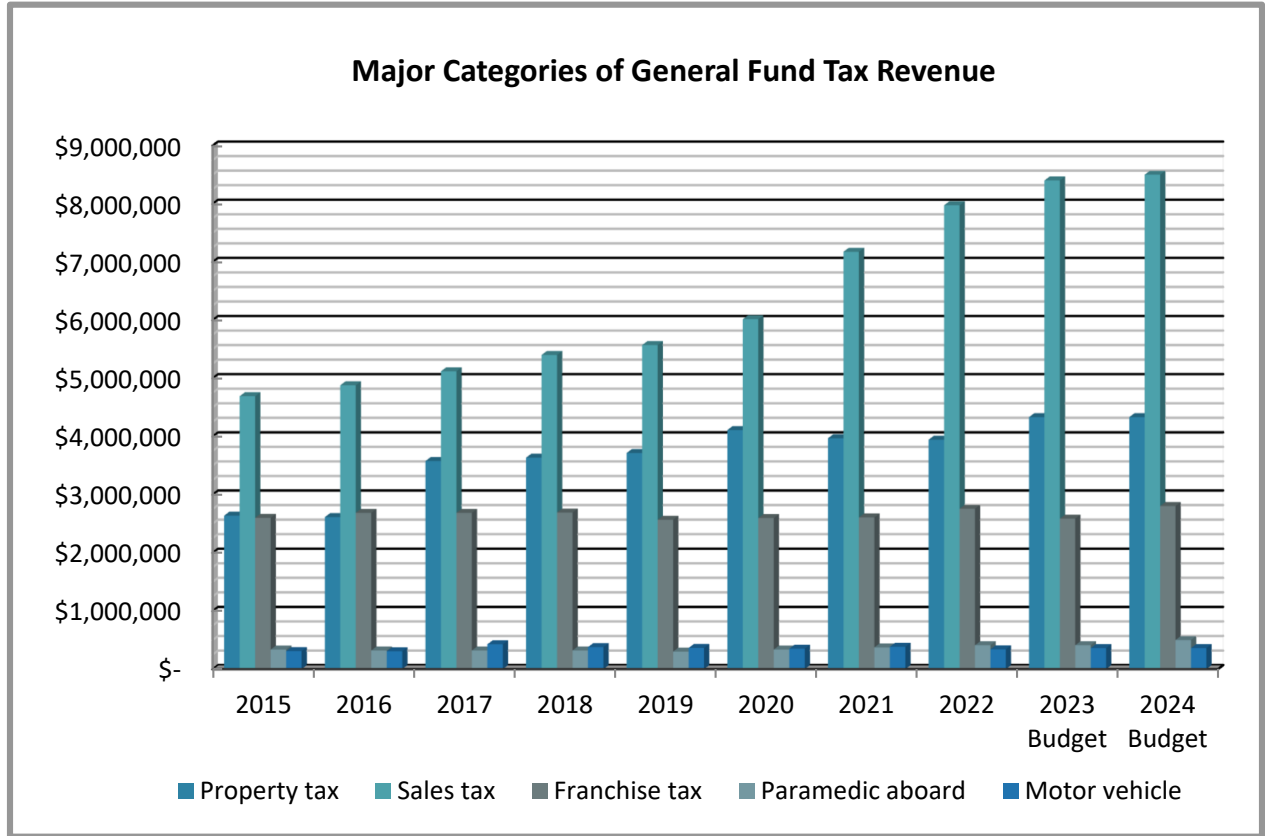
Taxes

The City receives tax revenue from property tax, sales tax, franchise fees on utilities, paramedic aboard fees, and motor vehicle fees. Utah's economy has continued to see growth in the past few years and this trend is expected to continue into FY 2024. Sales tax revenues for FY 2024 are budgeted to be flat compared to FY2023 expectations. While we expect revenues to exceed budgeted expectations, we are preparing this budget with caution and will monitor sales tax revenues throughout the year and will make adjustments as needed.

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, property tax revenue is budgeted to stay consistent with FY2023.

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. The actual tax rate will vary depending on property values. As property values go up, the tax rate will go down. As property values go down, the tax rate will go up. This gives the City the same dollar amount of property tax revenue each year unless a property tax increase is proposed. As the City looks to add additional services, a property tax increase would need to be considered to fund these services.

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



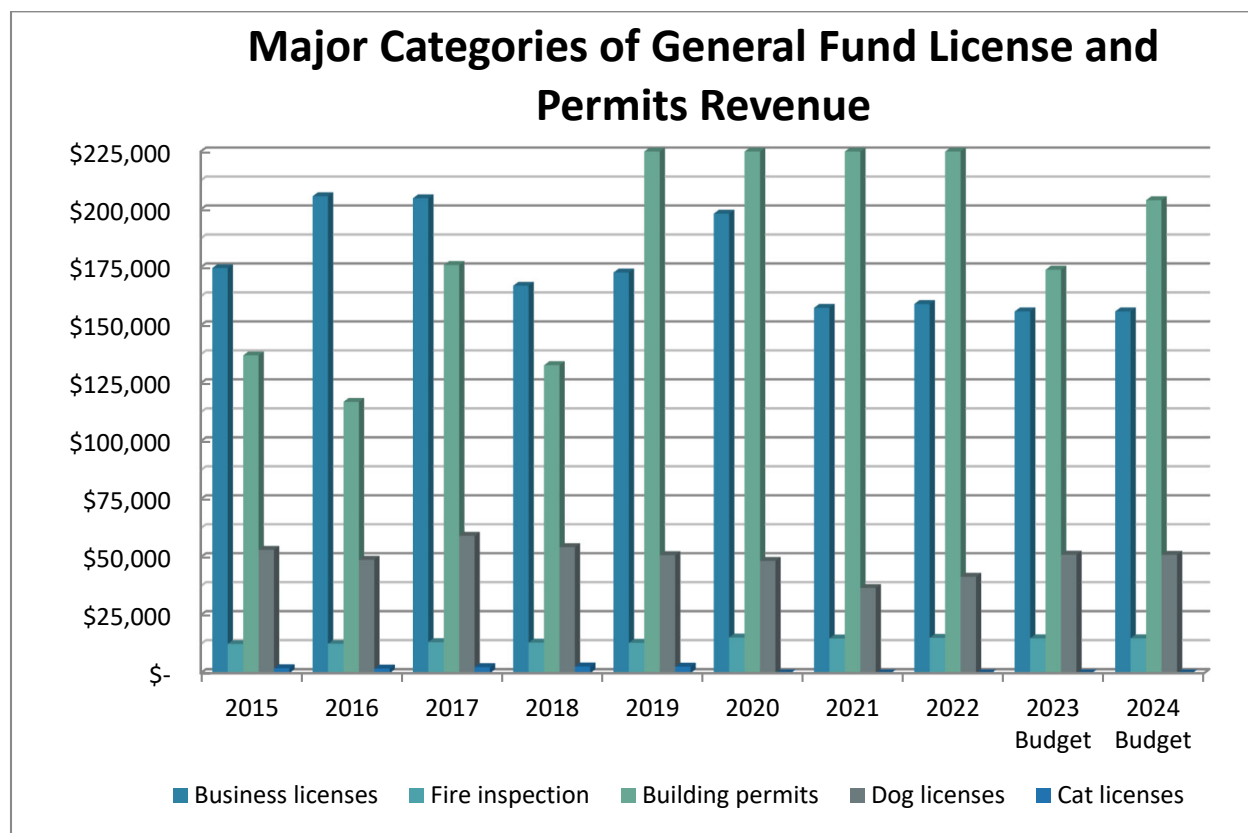
Utility companies are charged a 6% franchise fee on services they provide within the City limits. The City's Utility Enterprise Funds also pay franchise fees. When there is an increase in water rates, it will add revenue to the Water and Sewer Utility. The 6% franchise fee will be paid on the increased revenue, resulting in increased revenue in the General Fund.

Paramedic fees are set by Weber County. The current contract for paramedic fees is \$500,000 annually.

Motor vehicle fees are derived from vehicle registration and 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 2024 budget includes an estimate of \$360,000 for motor vehicle fees.

Licenses and Permits

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



For the past few years, the city has received higher than normal building permit revenues due largely to the MIDA project. We have not budgeted any revenue related to this project in the current budget. New home construction is expected to be minimal. The budget includes building permits for a few new homes, multi-family units and commercial projects. Total revenue from building permits is projected at \$200,000.

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.

Cat licenses were combined with dog license revenue into one account titled animal licenses in FY 2020.

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 \$1,500,000 in FY 2024 under this program. This is based on gasoline sales and can fluctuate with a sharp increase in gas prices if consumption is reduced. Revenue typically increases 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 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. Funding for Transportation Infrastructure brought in under the local option sales tax is estimated to bring \$700,000 into the City for FY 2024.

The City receives reimbursement from the Weber School District to assist with the cost of placing resource officers in the four secondary schools within Roy City. This amounts to \$140,625 per year. The Police Department is currently in contract negotiations with the District to evaluate this amount. Allotments from the State of Utah under the liquor law will continue. It provides approximately \$35,000 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 2024 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 \$37,500 annually. The Parks and Recreation Department continues to look for new RAMP grant opportunities that will benefit our parks and recreational facilities.

Finally, the City receives funding for a victim's advocate program through the State of Utah. The City has been allocated \$20,000 from the State, with matching funds provided through salaries, office space, and office equipment.

Charges for Services

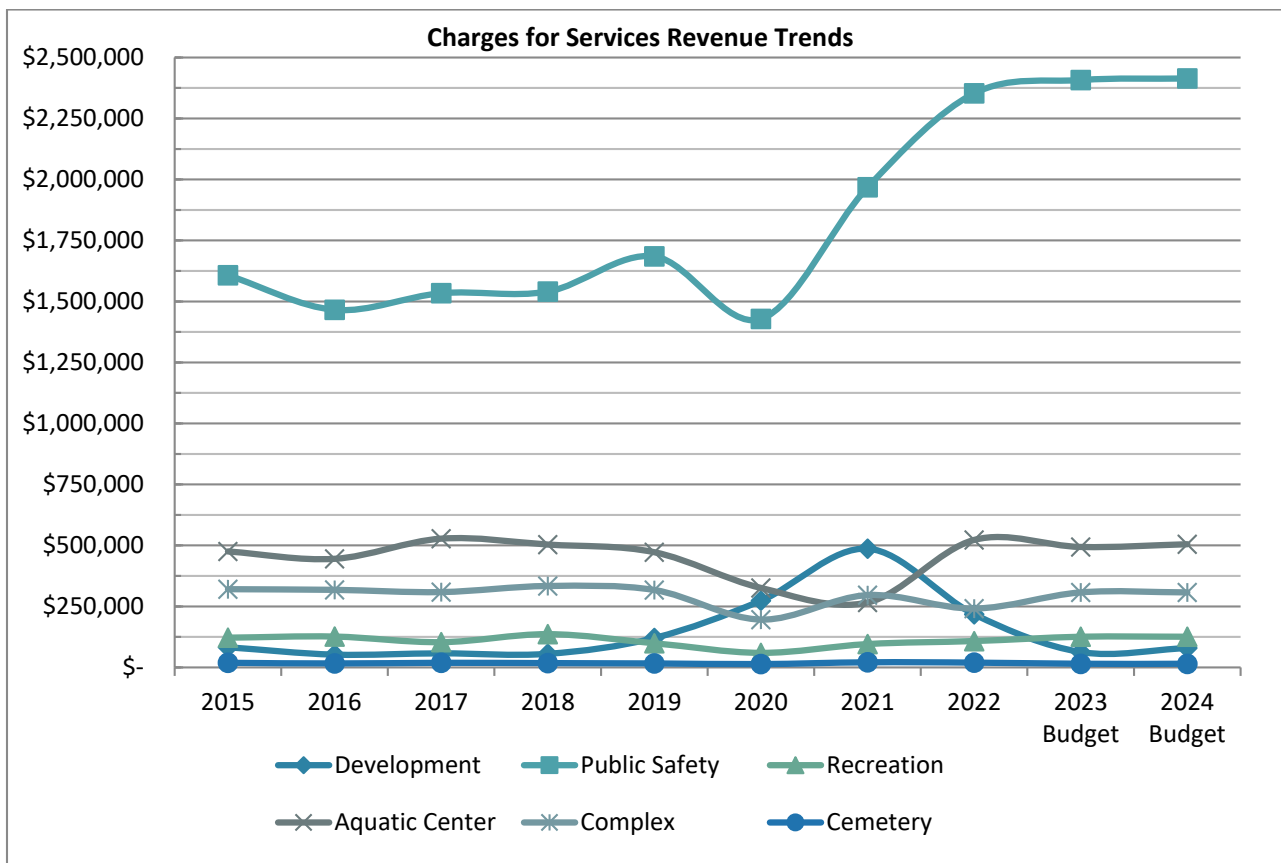
Roy City charges fees for various services. The services include planning and zoning; public safety; recreation; and cemetery. Fees from development activities, recreational facilities, and recreational sports are not expected to fluctuate much from the prior year. Facility use is thought to be at maximum levels. The Complex is currently under renovation construction with anticipated re-opening in late summer or early fall 2023. Revenues and expenditures have been left at FY2023 levels since we are unsure of an exact open date. All the available plots in the cemetery have been sold, and therefore no new revenue is budgeted in that area; the cemetery fund continues to receive interest earnings each year. We currently have \$167,000 saved for future cemetery construction.

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	Modified FY 2023 Budget	FY 2024 Budget
Development	\$ 55,834	\$ 121,023	\$ 273,726	\$ 486,628	\$ 218,245	\$ 63,500	\$ 79,500
Public Safety	1,540,988	1,684,734	1,428,530	1,968,327	2,353,201	2,408,000	2,414,000
Recreation	136,490	99,482	59,851	96,232	108,126	126,000	126,000
Aquatic Center	504,176	472,609	325,890	266,486	522,877	494,000	505,000
Recreation Complex	333,803	317,516	196,508	296,984	241,547	308,000	308,000
Cemetery	15,003	16,325	14,120	21,360	20,075	15,000	15,000
	\$2,552,841	\$2,711,689	\$2,298,625	\$3,136,017	\$3,464,071	\$3,414,500	\$3,447,500

Major components of revenue from public safety services consists of ambulance fees of \$2,060,000, patient transports of \$325,000, police reports of \$18,000 and parking violations of \$5,000.

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



Public Safety increased their ambulance and transport fees in 2021 & 2022. Revenue is expected to stay flat in FY 2024 or have a nominal increase. Development services saw a spike in revenues in 2021 related to the MIDA project.

Other areas that generate revenue such as the Aquatic Center and Recreation Complex are established facilities and their revenue streams have been at maximum levels. Due to COVID-19, the FY 2020 and 2021 revenues were significantly decreased but they have returned to normal. As previously mentioned, the Recreation Complex is under renovation construction and is currently closed to the public. We anticipate re-opening in late summer or early fall. Revenues have been held at previous levels and will be adjusted during the year when we are more certain of an opening date.

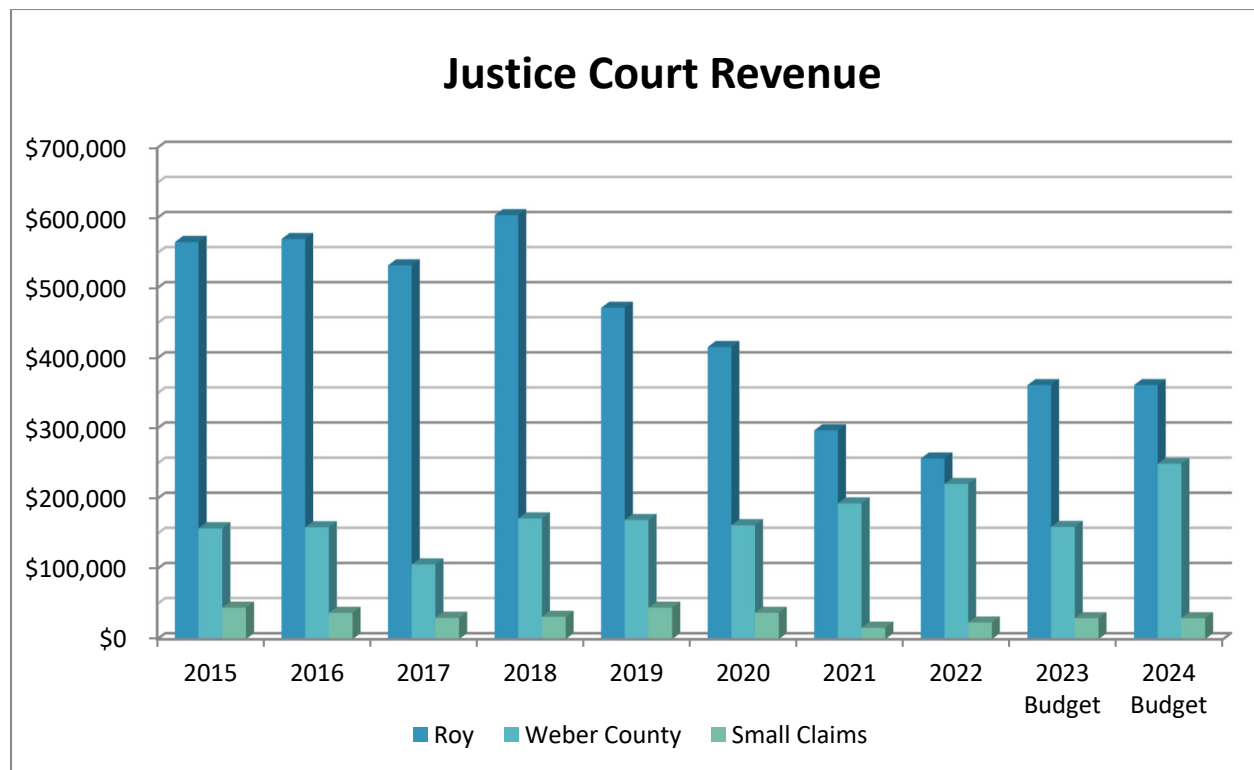
Revenue from participation in sports has reached a maximum and does not vary significantly from year to year. The Recreation Department continues to look at ways to add programs and expand participation.

All plots in the current cemetery have been sold. Revenue from grave openings will continue until all sold plots are filled. The City continues to look for options for adding another cemetery in the City.

Fines and Forfeitures

The Justice Court was established in December 2002 and has jurisdiction over traffic and misdemeanor criminal cases. Revenue from fines and forfeitures is based on the case and fine imposed. In April 2010, the Roy City and Weber County Justice Courts were consolidated and now operate through Roy City. The City receives one-half of the net citation fees from the Weber County jurisdictions.

A historical summary of revenue derived from the Justice Court follows:



Budgeted revenue from the consolidated Justice Court is \$653,000 for FY 2024. This includes an estimate in fines of \$362,000 for Roy City and \$250,000 for Weber County. Weber County Court currently includes unincorporated Weber County, Hooper, West Haven and Marriot-Slaterville. Justice Court revenue saw a sharp decline due to the Covid-19 pandemic. In-person court finally resumed in January 2023. We should start to see revenues increasing each year.

Miscellaneous Revenue

Miscellaneous revenue is comprised of interest income, proceeds from the sale of property and equipment, lease revenue, and other miscellaneous items. Interest rates have been increasing over the past few months. The City has seen a significant increase in interest revenue from holdings in the PTIF. We anticipate current revenue to continue in FY 2024. Nothing has been budgeted for the sale of fixed assets in FY 2024. Revenue will be budgeted once the sale has been made and transferred into the Capital Projects Fund for future use.

The City rents out portions of the Hope Community Center to the community for special functions. Annual rental fees are estimated at \$5,000 for FY 2024.

Contributions and Transfers

The Redevelopment Agency of Roy Utah pays a management fee to Roy City for personnel and operational costs. For FY 2024, transfers for reimbursement are budgeted \$370,362 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 2024 reimbursement is \$30,000.

For FY 2023, the budgeted expenditures are equal to budgeted revenues in the General Fund with a contribution to fund balance of \$5,084. The Class C Road Fund will use a draw from fund balance of \$1,006,180 and the Transportation Infrastructure Fund will contribute \$325,000 to their fund balance.

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 65% of the monies used to operate the General Fund.

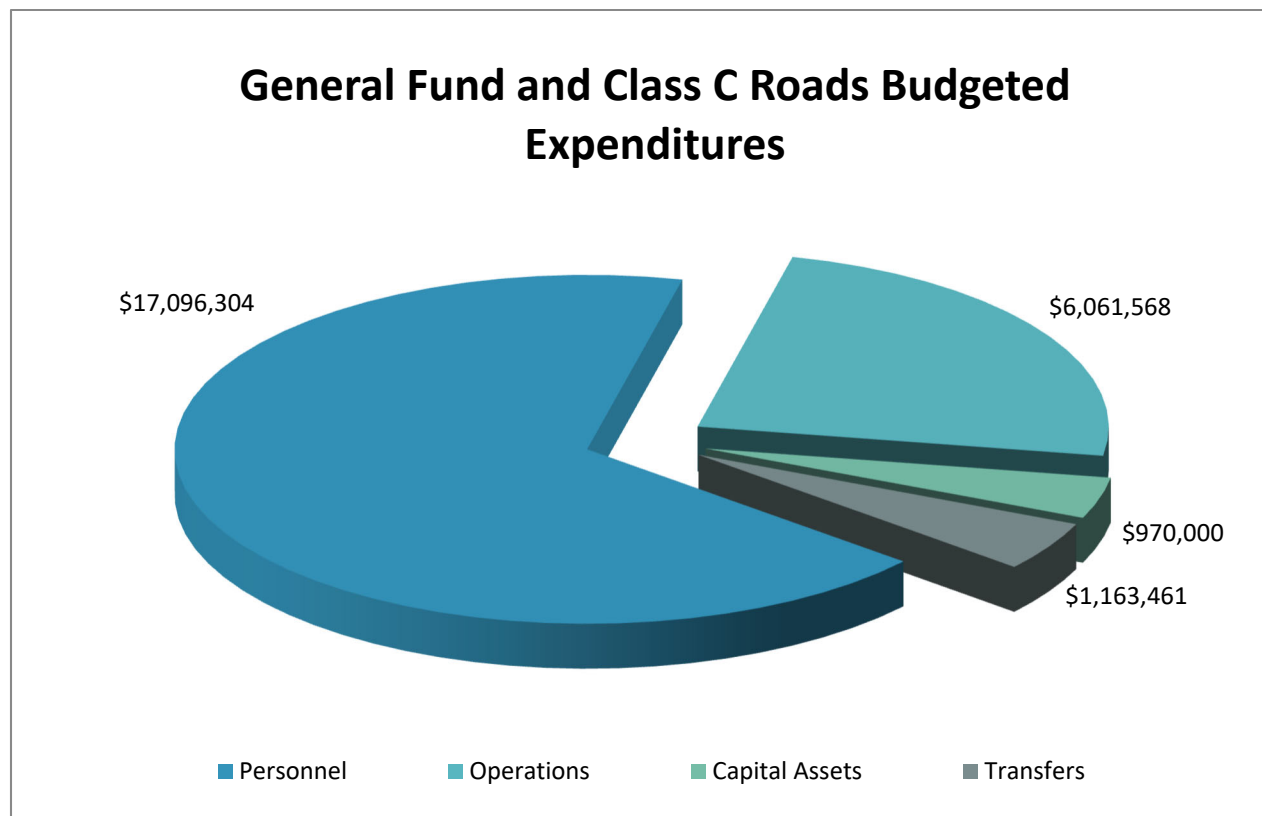
For FY 2024, sales tax revenue is expected to increase based on consumer spending. We have budgeted revenues to stay flat so we can monitor them throughout the year and not have to make large adjustments. It is important to point out, this is the City's most volatile source of tax revenue. During periods of recession, it becomes more important that the City has a strong property tax and franchise tax base to support the level of services provided to citizens.

Expenditures

Roy City administration is committed to maintaining existing programs and services and to provide an appropriate level of staffing to address increased workloads. As part of the budget process, Department Directors were tasked with reviewing each line of their budgets and making adjustment where necessary. Excess funds are not expected to be sitting idle within department budgets. Budgets shall reflect the trending costs associated with operations.

For FY 2024, personnel costs account for 67.60% 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 \$17,096,304 and \$15,630,021 for FY 2024 and FY2023, 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 Fund and Transportation Infrastructure Fund.



Personnel

The City's salary structure has been reconfigured into a step system. Each public employee position within the scale has 18 steps which allows for a 2% - 2.5% merit. Public safety employees have a 12 step scale which allows for a 3.75% merit. Each step equates to one year of service. The step scale also allows for an annual longevity bonus after step 18 for public employees and step 12 for public safety. To earn progression through the steps or receive a longevity bonus requires successful passing of an annual

evaluation. The FY 2024 budget includes funding to continue the merit/step increase program as designed.

The FY 2024 budget includes a 5% COLA for all employees accounting for \$734,494 of personnel expenditures. Employee retention has been the main focus of the budget this year. Of 30 cities surveyed along the Wasatch Front, the average COLA being given to employees this year is 4.9%. Over the past 12 months, we have had 31 full-time employees leave for other employment. This equates to 20% of our full-time staff. The job market right now is very competitive, and we must continue to strive to be competitive with surrounding cities. It is increasingly more expensive to hire and train new staff. Salary surveys in the past have been very costly and funding a COLA every year is an easier way to budget for employee retention. Besides wages, the City continues to look for ways to increase job satisfaction through benefits and work/life balance.

The General Fund had a few new positions, reclassifications, and adjustment requests. These requests were all evaluated, and the budget includes funding for a reclassification of an Evidence Technician in the Police Department.

Benefits

The City will see a 16% increase in health insurance premiums. This increase will be absorbed by both the City and employees. The plan offerings will change this year from 4 health plan options to 2. There will be a traditional plan and a high-deductible plan. The new traditional plan allows employees to choose services and doctors throughout the year and see cost savings by choosing certain providers. The City will continue to contribute to the HSA plan. The HSA plan is a way to offset the increasing cost of health care premiums and gives employees more control over their health care costs. They can also take the money in this plan with them when they terminate employment. Employees will begin receiving more information about plan options in early May in anticipation of the benefit open enrollment process that happens each year in mid-May.

The City provides counseling services to all full-time employees through Intermountain EAP. The City covers the full cost of this benefit for employees. We are also continuing to look for ways to provide mental health services to all Public Safety employees and their families.

There were no changes to pension rates paid to the Utah Retirement System for FY 2024.

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 percentage of time that each division spends assisting the Utility Enterprise Funds was reevaluated in FY2021. The reimbursements are reflected in the individual division budgets. The total reimbursements for FY 2024 are \$1,441,650 and cover employees in the Legislative, Legal, Finance, 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 \$57,200.

Operations

Operationally, the FY 2024 budgets have been held consistent with FY 2023 budgets, only allowing for necessary increases. Capital requests in each budget change annually and have been moved to the Capital Projects Fund.

Departments

General Government:

<i>Legislative</i>	FY 2023 Budget	Change	FY 2024 Proposed
Personnel and Benefits	\$270,037	\$16,935	\$286,972
Operations	202,650	52,250	254,900
Capital	0	0	0
Total	\$472,687	\$69,185	\$541,872

Prior year comparison with proposed budget:

- Council contingency is available for use based on Council guidance.
- Election expenses were increased due to a Municipal Election year.

<i>Legal</i>	FY 2023 Budget	Change	FY 2024 Proposed
Personnel and Benefits	\$391,266	(\$18,559)	\$372,707
Operations	39,065	21,945	61,010
Capital	0	0	0
Total	\$430,331	\$3,386	\$433,717

Prior year comparison with proposed budget:

- Wages and Benefits decreased due to a retirement.
- Increased professional & technical for increases in public defender costs.

<i>Justice Court</i>	FY 2023 Budget	Change	FY 2024 Proposed
Personnel and Benefits	\$403,468	\$7,703	\$411,171
Operations	42,625	0	42,625
Capital	0	0	0
Total	\$446,093	\$7,703	\$453,796

<i>Finance</i>	FY 2023 Budget	Change	FY 2024 Proposed
Personnel and Benefits	\$385,518	\$25,436	\$410,954
Operations	96,130	1,000	97,130
Capital	0	0	0
Total	\$481,648	\$26,436	\$508,084

<i>Building Maintenance</i>	FY 2023 Budget	Change	FY 2024 Proposed
Personnel and Benefits	\$349,144	\$16,271	\$365,415
Operations	347,140	9,610	356,750
Capital	0	0	0
Total	\$696,284	\$25,881	\$722,165

Prior year comparison with proposed budget:

- Increases for increased supply costs.

<i>Community Development</i>	FY 2023 Budget	Change	FY 2024 Proposed
Personnel and Benefits	\$485,961	\$221,858	\$707,819
Operations	192,885	(\$107,453)	85,432
Capital	0	0	0
Total	\$678,846	\$114,405	\$793,251

Prior year comparison with proposed budget:

- This year includes the Community & Economic Development Director/Assistant City Manager position for a full year. Prior year only included 10 months.
- Moved Building Inspector position from contracted services to personnel & benefits; we hired a full-time building inspector in April 2023.
- Includes part-time code compliance officer approved April 2023.

Public Safety:

<i>Police & Animal Services</i>	FY 2023 Budget	Change	FY 2024 Proposed
Personnel and Benefits	\$5,823,664	\$554,962	\$6,378,626
Operations	712,797	16,151	728,948
Capital	135,000	(\$135,000)	0
Total	\$6,671,461	\$436,113	\$7,107,574

Prior year comparison with proposed budget:

- Weber County fees have increased for sheltering and debt service for animal shelter

<i>Fire & Rescue</i>	FY 2023 Budget	Change	FY 2024 Proposed
Personnel and Benefits	\$4,405,317	\$371,429	\$4,776,746
Operations	641,792	14,097	655,889
Capital	390,000	(\$390,000)	0
Total	\$5,437,109	(\$4,474)	\$5,432,635

Prior year comparison with proposed budget:

- Increases for increased supply costs.

Public Works:

<i>Streets Division</i>	FY 2023 Budget	Change	FY 2024 Proposed
Personnel and Benefits	\$570,343	\$63,258	\$633,601
Operations	125,875	14,620	140,495
Capital	0	0	0
Total	\$696,218	\$77,878	\$774,096

Prior year comparison with proposed budget:

- Increases for increased supply costs.

<i>Class C Roads</i>	FY 2023 Budget	Change	FY 2024 Proposed
Operations & Maintenance	\$2,091,600	\$221,280	\$2,312,880
Projects	110,000	(\$60,000)	50,000
Equipment	270,500	(\$75,500)	195,000
Total	\$2,472,100	\$85,780	\$2,557,880

Prior year comparison with proposed budget:

- Increased engineering fees
- Added 20% increase for increases in construction costs.

<i>Transportation Infrastructure</i>	FY 2023 Budget	Change	FY 2024 Proposed
Operations & Maintenance	\$0	\$ 0	\$0
Projects	400,000	0	400,000
Equipment	0	0	0
Total	\$400,000	\$ 0	\$400,000

Prior year comparison with proposed budget:

- 6000 South curb, gutter and sidewalk project.

<i>Fleet Division</i>	FY 2023 Budget	Change	FY 2024 Proposed
Personnel and Benefits	\$172,610	\$8,014	\$180,624
Operations	55,598	9,372	64,970
Capital	0	0	0
Total	\$228,208	\$17,386	\$245,594

Prior year comparison with proposed budget:

- Increases in equipment costs.

<i>Public Works Administration</i>	FY 2023 Budget	Change	FY 2024 Proposed
Personnel and Benefits	\$223,007	\$18,844	\$241,851
Operations	192,700	15,000	207,700
Capital	0	0	0
Total	\$415,707	\$33,844	\$449,551

Prior year comparison with proposed budget:

- Increases in professional and technical for engineering fees.

Parks and Recreation:

<i>Recreation Complex</i>	FY 2023 Budget	Change	FY 2024 Proposed
Personnel and Benefits	\$523,256	\$24,178	\$547,434
Operations	263,936	26,975	290,911
Capital	500,000	(\$500,000)	0
Total	\$1,287,192	(\$448,847)	\$838,345

Prior year comparison with proposed budget:

- Added \$10,000 to operations for regular weightroom equipment replacement.
- The \$500,000 budgeted for capital in FY2023 has not all been spent. All unspent funds will be carried over to FY 2024 in the final budget resolution in June.

<i>Aquatic Center</i>	FY 2023 Budget	Change	FY 2024 Proposed
Personnel and Benefits	\$447,809	\$29,579	\$477,388
Operations	280,120	27,100	307,220
Capital	0	0	0
Total	\$727,929	\$56,679	\$784,608

Prior year comparison with proposed budget:

- Increases in equipment costs.

<i>Roy Days</i>	FY 2023 Budget	Change	FY 2024 Proposed
Personnel and Benefits	\$42,739	\$1,011	\$43,750
Operations	94,650	0	94,650
Event fees	0	0	0
Total	\$137,389	\$1,011	\$138,400

Prior year comparison with proposed budget:

- All line items were held constant with prior year original approved budget with a small increase to wages.

<i>Parks & Recreation</i>	FY 2023 Budget	Change	FY 2024 Proposed
Personnel and Benefits	\$1,101,730	\$123,616	\$1,225,346
Operations	371,308	29,650	400,958
Capital	337,500	(\$337,500)	0
Total	\$1,810,538	(\$184,234)	\$1,626,304

Prior year comparison with proposed budget:

- Population RAMP Grant of \$37,500 was moved from capital to operations.
- \$300,000 RAMP Grant for pickleball courts in FY2023 has not all been spent yet and will be carried over in the final budget resolution in June 2023.

Debt Service

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 following capital assets are included in the FY 2024 budget for the General Fund, Class C Roads, and Transportation Infrastructure. Beginning in FY 2022, all General Fund capital requests were moved to the Capital Projects fund for funding consideration. There were over \$4 Million in capital requests throughout the General Fund. The items below are the proposed capital equipment and projects in the General Fund for FY 2024 due to revenue sources dedicated to these project types:

Description	Department	Amount
Covered parking structure at PW building - split	Class C	50,000
Case 580SN Backhoe	Class C	145,000
Fleet rotation truck	Class C	50,000
6000 South curb, gutter & sidewalk project	Trans Infra	400,000
		\$645,000

Transfers

The proposed budget includes transferring \$185,500 to the Capital Projects Fund. The \$185,500 is the portion of the 2005 tax increase that was earmarked for fire trucks and ambulances.

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 2024, the General Fund will transfer \$726,940 and \$251,021 to the Information Technology and Risk Management Funds, respectively.

General Fund – Revenues

Roy City Corporation FY 2024 Budget

IN THIS SECTION:

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

Tab – General Fund Revenues

Acct No	Acct Title	2021-22 Prior Year Actual	2022-23 Current Year Modified Budget	2023-24 Requested Budget	Adjustments To Requested Budget	2023-24 Recommended Budget	FY 2024 Budget vs. FY 2023
GENERAL FUND							
TAXES							
10-31-100	GENERAL PROPERTY TAXES	3,876,658.95	4,285,100.00	4,285,100.00	.00	4,285,100.00	.00
10-31-200	DELINQUENT PRIOR YEAR TAXES	65,123.46	45,000.00	45,000.00	.00	45,000.00	.00
10-31-300	GENERAL SALES & USE TAXES	7,973,359.78	7,500,000.00	8,500,000.00	.00	8,500,000.00	1,000,000.00
10-31-385	TELECOM GROSS RECEIPTS 4% TAX	151,527.20	150,000.00	160,000.00	.00	160,000.00	10,000.00
10-31-390	PACIFICORP FRANCHISE TAX	1,003,926.65	950,000.00	1,000,000.00	.00	1,000,000.00	50,000.00
10-31-395	DOMINION ENERGY FRANCHISE TAX	601,923.74	510,000.00	600,000.00	.00	600,000.00	90,000.00
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	282,715.81	275,000.00	275,000.00	.00	275,000.00	.00
10-31-411	U.E. FUND FRANCHISE TAX	711,796.26	698,175.00	765,450.00	.00	765,450.00	67,275.00
10-31-415	CELL PHONE TAX	.00	.00	.00	.00	.00	.00
10-31-420	FRANCHISE TAXES - OTHER	3,729.64	1,500.00	1,500.00	.00	1,500.00	.00
10-31-500	WEBER COUNTY PARAMEDIC CONT	410,000.04	410,000.00	500,000.00	.00	500,000.00	90,000.00
10-31-700	MOTOR VEHICLE FEES	340,039.59	360,000.00	360,000.00	.00	360,000.00	.00
Total TAXES:		15,420,801.12	15,184,775.00	16,492,050.00	.00	16,492,050.00	1,307,275.00
LICENSES AND PERMITS							
10-32-100	BUSINESS LICENSES	151,713.36	150,000.00	150,000.00	.00	150,000.00	.00
10-32-110	BUSINESS LICENSE - LATE FEE	7,511.75	6,000.00	6,000.00	.00	6,000.00	.00
10-32-120	FIRE INSPECTION FEE	15,190.00	15,000.00	15,000.00	.00	15,000.00	.00
10-32-200	MECHANICAL FEES	3,116.00	2,000.00	2,000.00	.00	2,000.00	.00
10-32-210	BUILDING PERMITS	413,931.45	170,000.00	200,000.00	.00	200,000.00	30,000.00
10-32-211	FENCE PERMITS	500.00	.00	.00	.00	.00	.00
10-32-212	SIGN PERMITS	125.00	.00	.00	.00	.00	.00
10-32-213	RESTORABLE VEHICLE PERMITS	.00	.00	.00	.00	.00	.00
10-32-220	STATE TRAINING SURCHARGE - 1%	788.03	500.00	500.00	.00	500.00	.00
10-32-230	ELECTRICAL FEES	1,930.30	1,000.00	1,000.00	.00	1,000.00	.00
10-32-240	PLUMBING FEES	793.50	500.00	500.00	.00	500.00	.00
10-32-250	ANIMAL LICENSES	40,335.00	50,000.00	50,000.00	.00	50,000.00	.00
10-32-260	IMPOUND FEES - OUTSIDE SHELTER	1,190.00	1,000.00	1,000.00	.00	1,000.00	.00
10-32-265	BOARDING & OTHER FEES - CITY	.00	100.00	.00	.00	.00	(100.00)
10-32-270	CAT LICENSES	.00	.00	.00	.00	.00	.00
Total LICENSES AND PERMITS:		637,124.39	396,100.00	426,000.00	.00	426,000.00	29,900.00
INTERGOVERNMENTAL							
10-33-110	FEDERAL GRANT - GENERAL GOVT	.00	.00	.00	.00	.00	.00
10-33-111	FEDERAL GRANT - CARES ACT	.00	.00	.00	.00	.00	.00
10-33-112	FEDERAL GRANT - ARPA	.00	170,455.00	.00	.00	.00	(170,455.00)
10-33-190	CDBG REVENUE	.00	.00	.00	.00	.00	.00
10-33-191	CDBG - PRIOR YEAR	.00	.00	.00	.00	.00	.00
10-33-560	BOYS & GIRLS CLUB FLOW THROUG	.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 GRNT	.00	.00	.00	.00	.00	.00
10-33-573	JUSTICE ASSISTANCE GRANT (JAG)	5,836.07	.00	.00	.00	.00	.00
10-33-574	STRATEGIC PLANNING GRANT	.00	.00	.00	.00	.00	.00
10-33-575	SRO POLICE HIRING SUPPLEMENT	140,625.00	140,625.00	140,625.00	.00	140,625.00	.00
10-33-576	POLICE RISE-UP GRANT	.00	.00	.00	.00	.00	.00
10-33-579	MISC POLICE GRANTS	10,280.00	.00	.00	.00	.00	.00
10-33-580	STATE LIQUOR LAW ALLOTMENT	38,108.96	35,000.00	40,000.00	.00	40,000.00	5,000.00
10-33-590	STATE REVENUE - OTHER	12,112.95	20,000.00	20,000.00	.00	20,000.00	.00

Acct No	Acct Title	2021-22 Prior Year Actual	2022-23 Current Year Modified Budget	2023-24 Requested Budget	Adjustments To Requested Budget	2023-24 Recommended Budget	FY 2024 Budget vs. FY 2023
10-33-610	EMS GRANT - FIRE DEPT	6,829.00	.00	.00	.00	.00	.00
10-33-615	FIRE GRANT - FEMA & FEDERAL	.00	354,545.00	.00	.00	.00	(354,545.00)
10-33-631	FIRE DEPT GRANTS - MISC	.00	.00	.00	.00	.00	.00
10-33-701	GRANTS FROM LOCAL SOURCES	.00	.00	.00	.00	.00	.00
10-33-702	RAMP GRANT	151,299.70	187,500.00	37,500.00	.00	37,500.00	(150,000.00)
Total INTERGOVERNMENTAL:		365,091.68	908,125.00	238,125.00	.00	238,125.00	(670,000.00)
CHARGES FOR SERVICES							
10-34-110	CIRCUIT COURT REIMB TO ROY CIT	.00	.00	.00	.00	.00	.00
10-34-120	LEGAL FEES	2,036.61	1,500.00	1,500.00	.00	1,500.00	.00
10-34-121	COLLECTION FEES	.00	.00	.00	.00	.00	.00
10-34-130	ZONING AND SUBDIVISION FEE	8,375.00	5,000.00	5,000.00	.00	5,000.00	.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	191,420.36	50,000.00	60,000.00	.00	60,000.00	10,000.00
10-34-175	INSPECTION/REINSPECTION FEES	12,237.68	6,000.00	7,000.00	.00	7,000.00	1,000.00
10-34-560	AMBULANCE FEES	1,950,612.52	2,060,000.00	2,060,000.00	.00	2,060,000.00	.00
10-34-561	FIRE & RESCUE IASIS TRANSP/HAZ	381,200.00	325,000.00	325,000.00	.00	325,000.00	.00
10-34-570	FEES TO DEVELOPERS	3,775.00	1,000.00	1,000.00	.00	1,000.00	.00
10-34-580	POLICE REPORT FEES	18,866.43	18,000.00	18,000.00	.00	18,000.00	.00
10-34-581	TRAFFIC SCHOOL FEE (GEN FUND)	450.00	.00	5,000.00	.00	5,000.00	5,000.00
10-34-582	TRAFFIC SCHOOL FEE (POLICE)	437.50	.00	5,000.00	.00	5,000.00	5,000.00
10-34-583	YOUTH COURT FINES	770.00	.00	1,000.00	.00	1,000.00	1,000.00
10-34-584	PUBLIC SAFETY DISPATCH FEE	.00	.00	.00	.00	.00	.00
10-34-585	CODE ENFORCEMENT FINES	400.00	.00	.00	.00	.00	.00
10-34-590	PARKING VIOLATIONS	865.00	5,000.00	5,000.00	.00	5,000.00	.00
10-34-600	PARKS AND PUBLIC PROPERTY	5,730.00	5,000.00	5,000.00	.00	5,000.00	.00
10-34-601	PARK FEES - SOCCER	.00	.00	.00	.00	.00	.00
10-34-620	AQUATIC CENTER - ADMISSIONS	387,227.90	370,000.00	370,000.00	.00	370,000.00	.00
10-34-630	AQUATIC CENTER - CONCESSIONS	88,965.93	80,000.00	80,000.00	.00	80,000.00	.00
10-34-640	AQUATIC CENTER - SALES TAX	.00	.00	.00	.00	.00	.00
10-34-650	AQUATIC CENTER - PUNCH PASSES	.00	.00	.00	.00	.00	.00
10-34-670	AQUATIC CENTER - RENTAL FEES	46,683.10	44,000.00	55,000.00	.00	55,000.00	11,000.00
10-34-678	APPAREL SALES AND FUND RAISERS	.00	.00	.00	.00	.00	.00
10-34-679	RECREATION - ADULT PROGRAM	24,000.01	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	8,595.00	8,500.00	8,500.00	.00	8,500.00	.00
10-34-682	RECREATION - SOFTBALL	4,742.50	4,500.00	4,500.00	.00	4,500.00	.00
10-34-683	RECREATION - T BALL	15,185.00	15,000.00	15,000.00	.00	15,000.00	.00
10-34-684	RECREATION - FLAG FOOTBALL	4,891.00	5,000.00	5,000.00	.00	5,000.00	.00
10-34-685	RECREATION - FOOTBALL	16,124.80	16,000.00	16,000.00	.00	16,000.00	.00
10-34-686	RECREATION - BOYS BASKETBALL	18,828.00	21,000.00	21,000.00	.00	21,000.00	.00
10-34-687	RECREATION - GIRLS BASKETBALL	7,109.50	9,000.00	9,000.00	.00	9,000.00	.00
10-34-688	RECREATION - BLDG & FIELD RENT	2,920.00	18,000.00	18,000.00	.00	18,000.00	.00
10-34-689	RECREATION - CONCESSIONS	.00	.00	.00	.00	.00	.00
10-34-690	COMPLEX - ADMISSIONS	92,348.11	95,000.00	95,000.00	.00	95,000.00	.00
10-34-700	COMPLEX - RETAIL SALES	13,410.95	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	92,609.40	90,000.00	90,000.00	.00	90,000.00	.00
10-34-730	COMPLEX - CLASSES & LESSONS	37,085.00	95,000.00	95,000.00	.00	95,000.00	.00
10-34-740	COMPLEX - RENTAL FEES	6,094.00	8,000.00	8,000.00	.00	8,000.00	.00
10-34-810	CEMETERY LOTS - 80%	.00	.00	.00	.00	.00	.00
10-34-830	GRAVE OPENING FEES	20,075.00	15,000.00	15,000.00	.00	15,000.00	.00

Acct No	Acct Title	2021-22 Prior Year Actual	2022-23 Current Year Modified Budget	2023-24 Requested Budget	Adjustments To Requested Budget	2023-24 Recommended Budget	FY 2024 Budget vs. FY 2023
Total CHARGES FOR SERVICES:		3,464,071.30	3,414,500.00	3,447,500.00	.00	3,447,500.00	33,000.00
FINES AND FORFEITURES							
10-35-100	FINES & FORFEITURES - DISTRICT	.00	.00	.00	.00	.00	.00
10-35-110	W/C FORFEITURE SHARE - SEIZURE	.00	.00	.00	.00	.00	.00
10-35-115	J/C - SMALL CLAIMS	23,756.00	30,000.00	30,000.00	.00	30,000.00	.00
10-35-120	JUSTICE COURT FINES	257,334.56	362,000.00	362,000.00	.00	362,000.00	.00
10-35-121	JUSTICE COURT FINES - WEBER CO	221,142.81	160,000.00	250,000.00	.00	250,000.00	90,000.00
10-35-125	J/C - PUBLIC DEFENDER ASSMNT	10,341.35	6,000.00	6,000.00	.00	6,000.00	.00
10-35-130	J/C - ONLINE FEES	5,413.50	5,000.00	5,000.00	.00	5,000.00	.00
Total FINES AND FORFEITURES:		517,988.22	563,000.00	653,000.00	.00	653,000.00	90,000.00
MISCELLANEOUS REVENUE							
10-36-100	INTEREST EARNED	58,336.49	60,000.00	300,000.00	.00	300,000.00	240,000.00
10-36-101	UNREALIZED LOSS ON INVESTMENT	(63,056.50)	.00	.00	.00	.00	.00
10-36-300	FACILITY RENTAL FEE	7,185.00	5,000.00	5,000.00	.00	5,000.00	.00
10-36-310	OTHER LEASE REVENUE	2,182.97	3,000.00	3,000.00	.00	3,000.00	.00
10-36-311	AT&T TOWER LEASE	18,662.40	15,500.00	18,500.00	.00	18,500.00	3,000.00
10-36-400	SALE OF FIXED ASSETS	116,104.01	45,880.00	.00	.00	.00	(45,880.00)
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 BO	.00	.00	.00	.00	.00	.00
10-36-811	PROCEEDS FROM ISSUANCE OF BO	.00	.00	.00	.00	.00	.00
10-36-815	PROCEEDS FROM REFUNDING BON	.00	.00	.00	.00	.00	.00
10-36-890	GAIN (LOSS) ON DEBT DEFEASANCE	.00	.00	.00	.00	.00	.00
10-36-900	OTHER REVENUE - NOT IDENTIFIED	10,099.24	20,000.00	20,000.00	.00	20,000.00	.00
Total MISCELLANEOUS REVENUE:		149,513.61	149,380.00	346,500.00	.00	346,500.00	197,120.00
CONTRIBUTIONS AND TRANSFERS							
10-38-165	TRANSFER - U.E. FUND INTERDEPT	.00	.00	.00	.00	.00	.00
10-38-250	RDA MANAGEMENT FEE	169,470.00	319,836.00	370,362.00	.00	370,362.00	50,526.00
10-38-360	CONTRIBUTION FROM PARK DEVEL	.00	.00	.00	.00	.00	.00
10-38-410	CONTRIBUTION - OTHER GVT UNITS	.00	.00	.00	.00	.00	.00
10-38-420	INSURANCE REVOLVING TRANSFER	.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 TR	.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	30,000.00	30,000.00	30,000.00	.00	30,000.00	.00
10-38-700	CONTR GENERAL FUND SURPLUS	.00	860,309.00	(5,084.00)	.00	(5,084.00)	(865,393.00)
10-38-701	PRIVATE CONTRIBUTIONS - OTHER	22,299.85	10,000.00	10,000.00	.00	10,000.00	.00
Total CONTRIBUTIONS AND TRANSFERS:		221,769.85	1,220,145.00	405,278.00	.00	405,278.00	(814,867.00)
Net Total GENERAL FUND:		20,776,360.17	21,836,025.00	22,008,453.00	.00	22,008,453.00	172,428.00
Net Grand Totals:		20,776,360.17	21,836,025.00	22,008,453.00	.00	22,008,453.00	172,428.00

Acct No	Acct Title	2021-22 Prior Year Actual	2022-23 Current Year Modified Budget	2023-24 Requested Budget	Adjustments To Requested Budget	2023-24 Recommended Budget	FY 2024 Budget vs. FY 2023
CLASS "C" ROADS							
INTERGOVERNMENTAL							
64-33-100	CLASS C ROAD ALLOTMENT	1,559,319.59	1,400,000.00	1,500,000.00	.00	1,500,000.00	100,000.00
	Total INTERGOVERNMENTAL:	1,559,319.59	1,400,000.00	1,500,000.00	.00	1,500,000.00	100,000.00
CHARGES FOR SERVICES							
64-34-310	STREET CUT FEES	281.00	1,700.00	1,700.00	.00	1,700.00	.00
64-34-320	CHIP & SEAL, RESTRICTED	.00	.00	.00	.00	.00	.00
	Total CHARGES FOR SERVICES:	281.00	1,700.00	1,700.00	.00	1,700.00	.00
MISCELLANEOUS REVENUE							
64-36-100	INTEREST EARNINGS	13,805.44	15,000.00	50,000.00	.00	50,000.00	35,000.00
64-36-101	UNREALIZED LOSS ON INVESTMENT	(23,248.66)	.00	.00	.00	.00	.00
64-36-400	SALE OF FIXED ASSETS	.00	.00	.00	.00	.00	.00
64-36-900	OTHER REVENUE - NOT IDENTIFIED	.00	.00	.00	.00	.00	.00
	Total MISCELLANEOUS REVENUE:	(9,443.22)	15,000.00	50,000.00	.00	50,000.00	35,000.00
CONTRIBUTIONS AND TRANSFERS							
64-38-700	CONTRIBUTION FROM FUND BALA	.00	1,055,400.00	1,006,180.00	.00	1,006,180.00	(49,220.00)
	Total CONTRIBUTIONS AND TRANSFERS:	.00	1,055,400.00	1,006,180.00	.00	1,006,180.00	(49,220.00)
	Net Total CLASS "C" ROADS:	1,550,157.37	2,472,100.00	2,557,880.00	.00	2,557,880.00	85,780.00
	Net Grand Totals:	1,550,157.37	2,472,100.00	2,557,880.00	.00	2,557,880.00	85,780.00

Acct No	Acct Title	2021-22 Prior Year Actual	2022-23 Current Year Modified Budget	2023-24 Requested Budget	Adjustments To Requested Budget	2023-24 Recommended Budget	FY 2024 Budget vs. FY 2023
TRANSPORTATION INFRASTRUCTURE							
MISCELLANEOUS REVENUE							
65-36-100	INTEREST EARNINGS	6,652.69	5,000.00	25,000.00	.00	25,000.00	20,000.00
65-36-101	UNREALIZED LOSS ON INVESTMENT	(10,319.20)	.00	.00	.00	.00	.00
65-36-400	SALE OF FIXED ASSETS	.00	.00	.00	.00	.00	.00
65-36-900	OTHER REVENUE - NOT IDENTIFIED	.00	.00	.00	.00	.00	.00
Total MISCELLANEOUS REVENUE:		(3,666.51)	5,000.00	25,000.00	.00	25,000.00	20,000.00
CONTRIBUTIONS AND TRANSFERS							
65-38-400	CONTRIB FROM OTHER GOV'T UNIT	706,712.33	550,000.00	700,000.00	.00	700,000.00	150,000.00
65-38-700	CONTRIBUTION FROM FUND BALA	.00	.00	.00	.00	.00	.00
Total CONTRIBUTIONS AND TRANSFERS:		706,712.33	550,000.00	700,000.00	.00	700,000.00	150,000.00
Net Total TRANSPORTATION INFRASTRUCTURE:		703,045.82	555,000.00	725,000.00	.00	725,000.00	170,000.00
Net Grand Totals:		703,045.82	555,000.00	725,000.00	.00	725,000.00	170,000.00

General Fund - Expenditures

Roy City Corporation FY 2024 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

Tab – General Fund Expenditures

Acct No	Acct Title	2021-22 Prior Year Actual	2022-23 Current Year Modified Budget	2023-24 Requested Budget	Adjustments To Requested Budget	2023-24 Recommended Budget	FY 2024 Budget vs. FY 2023
GENERAL FUND							
LEGISLATIVE							
10-41-090	EMPLOYEE WAGE REIMBURSEMENT	(100,547.96)	(108,388.00)	(122,733.00)	.00	(122,733.00)	(14,345.00)
10-41-100	OVERTIME	.00	500.00	500.00	.00	500.00	.00
10-41-110	PERMANENT EMPLOYEES WAGES	237,862.93	258,881.00	260,536.00	.00	260,536.00	1,655.00
10-41-120	PART-TIME/TEMPORARY WAGES	.00	.00	.00	.00	.00	.00
10-41-130	FICA	20,498.91	22,761.00	23,623.00	.00	23,623.00	862.00
10-41-140	RETIREMENT	53,103.50	63,283.00	68,211.00	.00	68,211.00	4,928.00
10-41-150	INSURANCE	28,266.56	19,904.00	44,148.00	.00	44,148.00	24,244.00
10-41-160	WORKERS COMPENSATION	2,572.49	4,596.00	4,187.00	.00	4,187.00	(409.00)
10-41-170	UNEMPLOYMENT COMPENSATION	.00	100.00	100.00	.00	100.00	.00
10-41-190	TRANSPORATION ALLOWANCE	8,400.00	8,400.00	8,400.00	.00	8,400.00	.00
10-41-210	BOOKS, SUBSCRIP, & MEMBERSHIP	23,838.36	29,200.00	31,250.00	.00	31,250.00	2,050.00
10-41-220	PUBLIC NOTICES	16,383.60	18,800.00	18,800.00	.00	18,800.00	.00
10-41-230	TRAVEL/TRAINING EXPENSE	15,942.82	26,000.00	26,000.00	.00	26,000.00	.00
10-41-240	OFFICE SUPPLIES & EXPENSE	2,343.57	3,000.00	3,000.00	.00	3,000.00	.00
10-41-250	EQUIPMENT SUPPLIES & MAINT	7,102.43	3,300.00	3,300.00	.00	3,300.00	.00
10-41-280	TELEPHONE EXPENSE	892.37	1,000.00	1,500.00	.00	1,500.00	500.00
10-41-310	PROFESSIONAL & TECHNICAL SVC	15,830.36	12,750.00	12,750.00	.00	12,750.00	.00
10-41-380	ELECTION EXPENSE	16,821.60	5,000.00	50,000.00	.00	50,000.00	45,000.00
10-41-420	FUEL	.00	.00	.00	.00	.00	.00
10-41-430	VEHICLE MAINTENANCE	.00	.00	.00	.00	.00	.00
10-41-600	COMMUNITY RELATIONS	6,084.67	12,500.00	12,500.00	.00	12,500.00	.00
10-41-601	COMMUNITY ACTY - CONTRIBUTIO	.00	.00	.00	.00	.00	.00
10-41-605	BOYS & GIRLS CLUB ALLOCATION	.00	.00	.00	.00	.00	.00
10-41-610	EMPLOYEE PROGRAMS	43,286.89	43,100.00	47,800.00	.00	47,800.00	4,700.00
10-41-615	EDUCATIONAL ASSISTANCE	1,795.69	20,000.00	20,000.00	.00	20,000.00	.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	21,647.44	23,000.00	23,000.00	.00	23,000.00	.00
10-41-641	BEAUTIFICATION	4,759.08	5,000.00	5,000.00	.00	5,000.00	.00
10-41-642	COVID-19 EXPENSES	.00	.00	.00	.00	.00	.00
10-41-740	CAPITAL ASSETS	.00	.00	.00	.00	.00	.00
10-41-780	DEPRECIATION	.00	.00	.00	.00	.00	.00
Total LEGISLATIVE:		426,885.31	472,687.00	541,872.00	.00	541,872.00	69,185.00
LEGAL							
10-42-090	EMPLOYEE WAGE REIMBURSEMEN	(95,436.96)	(110,613.00)	(105,189.00)	.00	(105,189.00)	5,424.00
10-42-100	OVERTIME	769.00	.00	.00	.00	.00	.00
10-42-110	PERMANENT EMPLOYEES WAGES	314,889.51	323,713.00	302,156.00	.00	302,156.00	(21,557.00)
10-42-120	PART-TIME/TEMPORARY WAGES	15,457.83	27,857.00	28,684.00	.00	28,684.00	827.00
10-42-130	FICA	25,002.73	26,894.00	25,309.00	.00	25,309.00	(1,585.00)
10-42-140	RETIREMENT	65,269.95	67,672.00	60,816.00	.00	60,816.00	(6,856.00)
10-42-150	INSURANCE	43,448.11	44,175.00	51,708.00	.00	51,708.00	7,533.00
10-42-160	WORKERS COMPENSATION	1,406.37	7,168.00	4,823.00	.00	4,823.00	(2,345.00)
10-42-170	UNEMPLOYMENT COMPENSATION	.00	200.00	200.00	.00	200.00	.00
10-42-190	TRANSPORTATION ALLOWANCE	4,200.00	4,200.00	4,200.00	.00	4,200.00	.00
10-42-210	BOOKS, SUBSCRIP, & MEMBERSHIP	1,040.00	1,550.00	1,895.00	.00	1,895.00	345.00
10-42-230	TRAVEL/TRAINING EXPENSE	2,014.81	7,365.00	4,765.00	.00	4,765.00	(2,600.00)
10-42-240	OFFICE SUPPLIES & EXPENSE	2,717.89	1,990.00	1,990.00	.00	1,990.00	.00
10-42-250	EQUIPMENT SUPPLIES & MAINT	1,471.10	400.00	400.00	.00	400.00	.00
10-42-280	TELEPHONE EXPENSE	1,325.65	1,360.00	1,560.00	.00	1,560.00	200.00
10-42-310	PROFESSIONAL & TECHNICAL SVC	27,593.10	26,400.00	50,400.00	.00	50,400.00	24,000.00
10-42-620	SUNDRY CHARGES	.00	.00	.00	.00	.00	.00

Acct No	Acct Title	2021-22 Prior Year Actual	2022-23 Current Year Modified Budget	2023-24 Requested Budget	Adjustments To Requested Budget	2023-24 Recommended Budget	FY 2024 Budget vs. FY 2023
10-42-740	CAPITAL ASSETS	.00	.00	.00	.00	.00	.00
10-42-780	DEPRECIATION	.00	.00	.00	.00	.00	.00
Total LEGAL:		411,169.09	430,331.00	433,717.00	.00	433,717.00	3,386.00
LIABILITY INSURANCE							
10-43-510	INSURANCE/SURETY BONDS	186,516.00	205,521.00	251,021.00	.00	251,021.00	45,500.00
Total LIABILITY INSURANCE:		186,516.00	205,521.00	251,021.00	.00	251,021.00	45,500.00
JUSTICE COURT							
10-44-100	OVERTIME	225.99	3,750.00	3,750.00	.00	3,750.00	.00
10-44-110	PERMANENT EMPLOYEES WAGES	221,238.55	249,134.00	269,050.00	.00	269,050.00	19,916.00
10-44-120	PART-TIME/TEMPORARY WAGES	26,210.31	27,654.00	23,141.00	.00	23,141.00	(4,513.00)
10-44-130	FICA	18,507.95	21,462.00	22,640.00	.00	22,640.00	1,178.00
10-44-140	RETIREMENT	38,550.38	44,540.00	46,700.00	.00	46,700.00	2,160.00
10-44-150	INSURANCE	46,698.53	49,425.00	38,486.00	.00	38,486.00	(10,939.00)
10-44-160	WORKERS COMPENSATION	1,614.72	3,053.00	2,954.00	.00	2,954.00	(99.00)
10-44-170	UNEMPLOYMENT COMPENSATION	.00	250.00	250.00	.00	250.00	.00
10-44-190	TRANSPORTATION ALLOWANCE	4,200.00	4,200.00	4,200.00	.00	4,200.00	.00
10-44-210	BOOKS, SUBSCRIP, & MEMBERSHIP	424.28	1,150.00	1,150.00	.00	1,150.00	.00
10-44-230	TRAVEL/TRAINING EXPENSE	846.90	6,500.00	6,500.00	.00	6,500.00	.00
10-44-240	OFFICE SUPPLIES & EXPENSE	2,848.32	5,750.00	5,750.00	.00	5,750.00	.00
10-44-250	EQUIPMENT SUPPLIES & MAINT	2,748.92	4,675.00	4,675.00	.00	4,675.00	.00
10-44-280	TELEPHONE	.00	700.00	700.00	.00	700.00	.00
10-44-310	PROFESSIONAL & TECHNICAL SVC	19,529.40	23,650.00	23,650.00	.00	23,650.00	.00
10-44-620	SUNDRY CHARGES	170.00	200.00	200.00	.00	200.00	.00
10-44-740	CAPITAL ASSETS	.00	.00	.00	.00	.00	.00
10-44-780	DEPRECIATION	.00	.00	.00	.00	.00	.00
Total JUSTICE COURT:		383,814.25	446,093.00	453,796.00	.00	453,796.00	7,703.00
FINANCE							
10-45-090	EMPLOYEE WAGE REIMBURSEMEN	(349,608.00)	(394,370.00)	(432,550.00)	.00	(432,550.00)	(38,180.00)
10-45-100	OVERTIME	1,114.08	1,000.00	1,000.00	.00	1,000.00	.00
10-45-110	PERMANENT EMPLOYEES WAGES	484,980.44	504,713.00	539,232.00	.00	539,232.00	34,519.00
10-45-120	PART-TIME/TEMPORARY WAGES	16,130.93	34,046.00	38,700.00	.00	38,700.00	4,654.00
10-45-130	FICA	37,226.02	41,292.00	44,288.00	.00	44,288.00	2,996.00
10-45-140	RETIREMENT	90,161.18	97,588.00	102,298.00	.00	102,298.00	4,710.00
10-45-150	INSURANCE	84,509.07	93,239.00	109,726.00	.00	109,726.00	16,487.00
10-45-160	WORKERS COMPENSATION	395.38	3,310.00	3,560.00	.00	3,560.00	250.00
10-45-170	UNEMPLOYMENT COMPENSATION	.00	500.00	500.00	.00	500.00	.00
10-45-190	TRANSPORATION ALLOWANCE	4,025.00	4,200.00	4,200.00	.00	4,200.00	.00
10-45-210	BOOKS, SUBSCRIP, & MEMBERSHIP	1,740.93	2,125.00	2,125.00	.00	2,125.00	.00
10-45-220	PUBLIC NOTICES	373.40	6,750.00	6,750.00	.00	6,750.00	.00
10-45-230	TRAVEL/TRAINING EXPENSE	4,292.09	12,775.00	12,775.00	.00	12,775.00	.00
10-45-235	HR PROGRAMS	19,280.67	34,140.00	34,140.00	.00	34,140.00	.00
10-45-240	OFFICE SUPPLIES & EXPENSE	5,519.83	7,000.00	7,000.00	.00	7,000.00	.00
10-45-250	EQUIPMENT SUPPLIES & MAINT	3,087.54	4,100.00	4,100.00	.00	4,100.00	.00
10-45-280	TELEPHONE EXPENSE	1,170.00	2,040.00	2,040.00	.00	2,040.00	.00
10-45-310	PROFESSIONAL & TECHNICAL SVC	19,773.27	26,900.00	27,900.00	.00	27,900.00	1,000.00
10-45-370	CENTRAL STORES	.00	.00	.00	.00	.00	.00
10-45-620	SUNDRY CHARGES	.00	300.00	300.00	.00	300.00	.00
10-45-740	CAPITAL ASSETS	.00	.00	.00	.00	.00	.00
10-45-780	DEPRECIATION	.00	.00	.00	.00	.00	.00

Acct No	Acct Title	2021-22 Prior Year Actual	2022-23 Current Year Modified Budget	2023-24 Requested Budget	Adjustments To Requested Budget	2023-24 Recommended Budget	FY 2024 Budget vs. FY 2023
Total FINANCE:		424,171.83	481,648.00	508,084.00	.00	508,084.00	26,436.00
TRANSFERS							
10-50-310	TRANSFER TO INFORMATION TECH	1,121,638.04	633,284.00	726,940.00	.00	726,940.00	93,656.00
10-50-315	TRANSFER TO U. E. FUND	.00	.00	.00	.00	.00	.00
10-50-325	TRANSFER TO CAPITAL PROJECTS	3,440,499.96	230,880.00	185,500.00	.00	185,500.00	(45,380.00)
10-50-328	TRANSFER TO PARK DEVELOPMENT	.00	.00	.00	.00	.00	.00
10-50-330	TRANSFER TO BEAUTIFICATION FUN	.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 PROJ	.00	.00	.00	.00	.00	.00
10-50-610	INTERGOV TRANS	.00	145,000.00	.00	.00	.00	(145,000.00)
Total TRANSFERS:		4,562,138.00	1,009,164.00	912,440.00	.00	912,440.00	(96,724.00)
BUILDING/GROUND MAINT DIVISION							
10-51-090	EMPLOYEE WAGE REIMBURSEMEN	(79,251.96)	(97,151.00)	(101,109.00)	.00	(101,109.00)	(3,958.00)
10-51-100	OVERTIME	29,129.93	30,000.00	30,000.00	.00	30,000.00	.00
10-51-110	PERMANENT EMPLOYEES WAGES	230,112.85	246,438.00	263,572.00	.00	263,572.00	17,134.00
10-51-120	PART-TIME/TEMPORARY WAGES	11,994.34	10,710.00	11,246.00	.00	11,246.00	536.00
10-51-130	FICA	19,424.13	21,967.00	23,318.00	.00	23,318.00	1,351.00
10-51-140	RETIREMENT	44,673.37	50,075.00	50,423.00	.00	50,423.00	348.00
10-51-150	INSURANCE	74,598.56	79,151.00	79,374.00	.00	79,374.00	223.00
10-51-160	WORKERS COMPENSATION	3,356.15	6,204.00	6,591.00	.00	6,591.00	387.00
10-51-170	UNEMPLOYMENT COMPENSATION	.00	250.00	250.00	.00	250.00	.00
10-51-180	UNIFORM ALLOWANCE	1,500.00	1,500.00	1,750.00	.00	1,750.00	250.00
10-51-210	BOOKS, SUBSCRIP, & MEMBERSHIP	.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	1,000.00	1,000.00	.00	1,000.00	.00
10-51-240	OFFICE SUPPLIES & EXPENSE	41.34	200.00	200.00	.00	200.00	.00
10-51-250	EQUIPMENT SUPPLIES & MAINT	27,330.53	21,600.00	25,300.00	.00	25,300.00	3,700.00
10-51-260	BUILDING & GROUNDS MAINTENA	58,848.63	57,890.00	62,000.00	.00	62,000.00	4,110.00
10-51-270	UTILITIES	164,491.59	171,000.00	171,000.00	.00	171,000.00	.00
10-51-280	TELEPHONE EXPENSE	12.00	1,500.00	1,500.00	.00	1,500.00	.00
10-51-310	PROFESSIONAL & TECHNICAL SVC	82,499.57	80,500.00	82,300.00	.00	82,300.00	1,800.00
10-51-330	MISCELLANEOUS SERVICES	.00	.00	.00	.00	.00	.00
10-51-420	FUEL	8,218.55	7,950.00	7,950.00	.00	7,950.00	.00
10-51-430	VEHICLE MAINTENANCE	3,941.59	5,000.00	5,000.00	.00	5,000.00	.00
10-51-440	POOL OPERATIONS	.00	.00	.00	.00	.00	.00
10-51-450	TRASH COLLECTION SHOP/MUN BL	.00	.00	.00	.00	.00	.00
10-51-540	STREET LIGHTS	.00	.00	.00	.00	.00	.00
10-51-735	ADA IMPROVEMENTS	.00	.00	.00	.00	.00	.00
10-51-740	CAPITAL ASSETS	.00	8,700.00	.00	.00	.00	(8,700.00)
10-51-780	DEPRECIATION	.00	.00	.00	.00	.00	.00
Total BUILDING/GROUND MAINT DIVISION:		680,921.17	704,984.00	722,165.00	.00	722,165.00	17,181.00
POLICE AND ANIMAL SERVICES							
10-54-090	EMPLOYEE WAGE REIMBURSEMEN	(46,980.60)	(57,200.00)	(57,200.00)	.00	(57,200.00)	.00
10-54-100	OVERTIME	200,556.35	161,358.00	161,358.00	.00	161,358.00	.00
10-54-110	PERMANENT EMPLOYEES WAGES	3,100,372.68	3,411,656.00	3,803,138.00	.00	3,803,138.00	391,482.00
10-54-120	PART-TIME WAGES	.00	65,559.00	68,837.00	.00	68,837.00	3,278.00
10-54-121	PART-TIME WAGES - XING GUARDS	112,960.13	118,298.00	155,478.00	.00	155,478.00	37,180.00
10-54-122	PART-TIMES WAGES - COMMNTY SV	.00	.00	.00	.00	.00	.00
10-54-130	FICA	250,976.05	292,163.00	316,861.00	.00	316,861.00	24,698.00

Acct No	Acct Title	2021-22 Prior Year Actual	2022-23 Current Year Modified Budget	2023-24 Requested Budget	Adjustments To Requested Budget	2023-24 Recommended Budget	FY 2024 Budget vs. FY 2023
10-54-140	RETIREMENT	898,527.51	1,039,372.00	1,096,356.00	.00	1,096,356.00	56,984.00
10-54-150	INSURANCE	635,121.85	699,469.00	733,100.00	.00	733,100.00	33,631.00
10-54-160	WORKERS COMPENSATION	40,353.48	80,139.00	87,798.00	.00	87,798.00	7,659.00
10-54-170	UNEMPLOYMENT COMPENSATION	2,244.34	3,750.00	3,800.00	.00	3,800.00	50.00
10-54-180	REGULAR OFFICERS UNIFORMS	27,589.46	35,400.00	40,900.00	.00	40,900.00	5,500.00
10-54-190	TRANSPORATION ALLOWANCE	.00	.00	.00	.00	.00	.00
10-54-191	K-9 STIPEND	8,799.00	9,100.00	9,100.00	.00	9,100.00	.00
10-54-210	BOOKS, SUBSCRIP, & MEMBERSHIP	16,177.22	26,408.00	67,840.00	.00	67,840.00	41,432.00
10-54-220	PUBLIC NOTICES	.00	150.00	150.00	.00	150.00	.00
10-54-230	TRAVEL/TRAINING EXPENSE	52,312.95	57,150.00	57,150.00	.00	57,150.00	.00
10-54-240	OFFICE SUPPLIES & EXPENSE	14,029.56	21,450.00	23,100.00	.00	23,100.00	1,650.00
10-54-250	EQUIPMENT SUPPLIES & MAINT	12,445.44	36,419.00	63,900.00	.00	63,900.00	27,481.00
10-54-280	TELEPHONE EXPENSE	4,826.00	13,990.00	13,990.00	.00	13,990.00	.00
10-54-310	PROFESSIONAL & TECHNICAL SVC	187,630.21	220,563.00	228,744.00	.00	228,744.00	8,181.00
10-54-410	EVIDENCE SUPPLIES	1,890.23	2,500.00	3,000.00	.00	3,000.00	500.00
10-54-420	FUEL	102,130.20	105,250.00	105,250.00	.00	105,250.00	.00
10-54-430	VEHICLE MAINTENANCE	33,435.71	31,000.00	31,000.00	.00	31,000.00	.00
10-54-460	BLOOD ALCOHOL TESTS	819.00	2,000.00	1,200.00	.00	1,200.00	(800.00)
10-54-500	TRAINING AMMUNITION & SUPPLIE	18,740.51	23,200.00	16,100.00	.00	16,100.00	(7,100.00)
10-54-505	FIREARM TRAINING AMMO EQUIP	45,424.60	61,758.00	24,174.00	.00	24,174.00	(37,584.00)
10-54-510	RETIREMENT INCENTIVES	.00	.00	.00	.00	.00	.00
10-54-512	YOUTH COURT SUPPLIES, ETC	(344.24)	750.00	750.00	.00	750.00	.00
10-54-520	TRAFFIC SCHOOL SUPPLIES	.00	300.00	300.00	.00	300.00	.00
10-54-525	EQUIPMENT - TRAFFIC SCHOOL FN	.00	.00	.00	.00	.00	.00
10-54-530	TRAFFIC SCHOOL WAGES & BENEFIT	.00	2,150.00	2,150.00	.00	2,150.00	.00
10-54-540	DARE PROGRAM SUPPLIES	.00	5,000.00	6,000.00	.00	6,000.00	1,000.00
10-54-550	K-9 UNIT EXPENDITURES	917.31	3,050.00	3,050.00	.00	3,050.00	.00
10-54-555	JAG GRANT EXPEN	5,836.07	.00	.00	.00	.00	.00
10-54-556	BEER TAX EXPENDITURES	.00	63,109.00	40,000.00	.00	40,000.00	(23,109.00)
10-54-557	GEARS/EASY GRANT	.00	.00	.00	.00	.00	.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 GRA	.00	.00	.00	.00	.00	.00
10-54-569	FORFEITURE FUND EXPENDITURES	.00	.00	.00	.00	.00	.00
10-54-570	OTHER GRANT EXPENDITURES	10,780.00	.00	.00	.00	.00	.00
10-54-610	MISCELLANEOUS SUPPLIES	415.00	1,000.00	.00	.00	.00	(1,000.00)
10-54-620	SUNDRY	151.63	200.00	200.00	.00	200.00	.00
10-54-740	CAPITAL ASSETS	99,003.36	135,000.00	.00	.00	.00	(135,000.00)
10-54-750	CAPITAL ASSETS - SP PUBLIC SAF	.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:		5,837,141.01	6,671,461.00	7,107,574.00	.00	7,107,574.00	436,113.00
FIRE & RESCUE							
10-58-090	EMPLOYEE WAGE REIMBURSEMEN	(9,196.54)	.00	.00	.00	.00	.00
10-58-100	OVERTIME	449,447.13	352,794.00	370,434.00	.00	370,434.00	17,640.00
10-58-110	PERMANENT EMPLOYEES WAGES	2,480,041.09	2,719,489.00	2,900,147.00	.00	2,900,147.00	180,658.00
10-58-120	PART-TIME/TEMPORARY WAGES	46,468.51	58,913.00	69,354.00	.00	69,354.00	10,441.00
10-58-130	FICA	222,898.65	240,075.00	255,504.00	.00	255,504.00	15,429.00
10-58-140	RETIREMENT	357,723.17	390,389.00	401,045.00	.00	401,045.00	10,656.00
10-58-150	INSURANCE	466,345.44	505,640.00	631,068.00	.00	631,068.00	125,428.00
10-58-160	WORKERS COMPENSATION	62,413.35	105,717.00	112,494.00	.00	112,494.00	6,777.00
10-58-170	UNEMPLOYMENT COMPENSATION	.00	2,200.00	2,300.00	.00	2,300.00	100.00
10-58-180	REGULAR OFFICERS UNIFORMS	26,541.57	30,100.00	34,400.00	.00	34,400.00	4,300.00

Acct No	Acct Title	2021-22 Prior Year Actual	2022-23 Current Year Modified Budget	2023-24 Requested Budget	Adjustments To Requested Budget	2023-24 Recommended Budget	FY 2024 Budget vs. FY 2023
10-58-190	TRANSPORTATION ALLOWANCE	.00	.00	.00	.00	.00	.00
10-58-210	BOOKS, SUBSCRIP, & MEMBERSHIP	1,694.57	3,537.00	4,125.00	.00	4,125.00	588.00
10-58-220	PUBLIC NOTICES	.00	.00	.00	.00	.00	.00
10-58-230	TRAVEL/TRAINING EXPENSE (FIRE)	5,419.51	15,200.00	25,000.00	.00	25,000.00	9,800.00
10-58-231	TRAVEL/TRAINING EXPENSE (EMS)	14,665.54	19,750.00	27,819.00	.00	27,819.00	8,069.00
10-58-240	OFFICE SUPPLIES & EXPENSE	4,341.97	2,950.00	2,950.00	.00	2,950.00	.00
10-58-250	EQUIP SUPPLIES & MAINT (FIRE)	153,088.82	101,290.00	57,490.00	.00	57,490.00	(43,800.00)
10-58-251	EQUIP SUPPLIES & MAINT (EMS)	22,581.36	24,480.00	30,150.00	.00	30,150.00	5,670.00
10-58-252	MEDICAL SUPPLIES (EMS)	57,513.21	65,000.00	65,000.00	.00	65,000.00	.00
10-58-255	FIRE PREVENTION/EDUCATION PRO	2,602.98	8,225.00	6,700.00	.00	6,700.00	(1,525.00)
10-58-256	FIRE EDUCATION - CERT	.00	100.00	100.00	.00	100.00	.00
10-58-260	BUILDING, GROUND, SUPPLY MAIN	14,054.19	9,000.00	17,050.00	.00	17,050.00	8,050.00
10-58-280	TELEPHONE	2,705.96	3,720.00	5,340.00	.00	5,340.00	1,620.00
10-58-310	PROF & TECHNICAL SVCS (FIRE)	14,174.33	12,640.00	16,395.00	.00	16,395.00	3,755.00
10-58-311	PROF & TECHNICAL SVCS (EMS)	12,669.16	18,270.00	11,530.00	.00	11,530.00	(6,740.00)
10-58-312	FIRST PROFESSIONAL FEES	128,351.10	135,900.00	150,000.00	.00	150,000.00	14,100.00
10-58-320	GRANT - EMS	6,829.00	.00	.00	.00	.00	.00
10-58-321	AFG FIRE GRANT	.00	.00	.00	.00	.00	.00
10-58-322	OTHER GRANT EXPENDITURES	.00	.00	.00	.00	.00	.00
10-58-330	OTHER SERVICES	8,696.29	8,830.00	8,830.00	.00	8,830.00	.00
10-58-340	UTAH STATE AMBULANCE ASSESSM	76,385.93	90,000.00	90,000.00	.00	90,000.00	.00
10-58-420	FUEL (FIRE)	25,682.58	24,000.00	33,000.00	.00	33,000.00	9,000.00
10-58-421	FUEL (EMS)	44,491.32	41,400.00	48,400.00	.00	48,400.00	7,000.00
10-58-430	VEHICLE MAINTENANCE (FIRE)	47,524.31	45,000.00	43,510.00	.00	43,510.00	(1,490.00)
10-58-431	VEHICLE MAINTENANCE (EMS)	10,045.17	12,500.00	12,500.00	.00	12,500.00	.00
10-58-510	INSURANCE	.00	.00	.00	.00	.00	.00
10-58-520	EMT TRAINING	.00	.00	.00	.00	.00	.00
10-58-620	SUNDRY	.00	.00	.00	.00	.00	.00
10-58-740	CAPITAL ASSETS	.00	.00	.00	.00	.00	.00
10-58-760	CAPITAL ASSETS - GRANT FUNDS	.00	390,000.00	.00	.00	.00	(390,000.00)
10-58-780	DEPRECIATION	.00	.00	.00	.00	.00	.00
Total FIRE & RESCUE:		4,756,199.67	5,437,109.00	5,432,635.00	.00	5,432,635.00	(4,474.00)
COMMUNITY DEVELOPMENT							
10-59-090	EMPLOYEE WAGE REIMBURSEMENT	(9,101.04)	(10,268.00)	(10,407.00)	.00	(10,407.00)	(139.00)
10-59-100	OVERTIME	2,828.16	3,135.00	3,000.00	.00	3,000.00	(135.00)
10-59-110	PERMANENT EMPLOYEES WAGES	195,454.07	317,583.00	434,842.00	.00	434,842.00	117,259.00
10-59-120	PART-TIME/TEMPORARY WAGES	.00	10,124.00	44,195.00	.00	44,195.00	34,071.00
10-59-130	FICA	14,343.56	25,310.00	36,875.00	.00	36,875.00	11,565.00
10-59-140	RETIREMENT	30,595.12	59,380.00	79,834.00	.00	79,834.00	20,454.00
10-59-150	INSURANCE	47,003.87	73,688.00	102,767.00	.00	102,767.00	29,079.00
10-59-160	WORKERS COMPENSATION	1,679.34	6,559.00	10,363.00	.00	10,363.00	3,804.00
10-59-170	UNEMPLOYMENT COMPENSATION	.00	150.00	250.00	.00	250.00	100.00
10-59-180	UNIFORM ALLOWANCE	287.50	300.00	700.00	.00	700.00	400.00
10-59-190	TRANSPORTATION ALLOWANCE	.00	.00	5,400.00	.00	5,400.00	5,400.00
10-59-210	BOOKS, SUBSCRIP, & MEMBERSHIP	1,177.99	1,155.00	1,755.00	.00	1,755.00	600.00
10-59-220	PUBLIC NOTICES	1,346.48	1,000.00	1,000.00	.00	1,000.00	.00
10-59-230	TRAVEL/TRAINING EXPENSE	1,154.05	3,500.00	5,800.00	.00	5,800.00	2,300.00
10-59-240	OFFICE SUPPLIES & EXPENSE	3,934.95	7,000.00	7,000.00	.00	7,000.00	.00
10-59-250	EQUIPMENT SUPPLIES & MAINT	2,668.69	5,700.00	5,200.00	.00	5,200.00	(500.00)
10-59-280	TELEPHONE EXPENSE	442.29	920.00	1,460.00	.00	1,460.00	540.00
10-59-310	PROFESSIONAL & TECHNICAL SVC	118,238.25	161,860.00	45,717.00	.00	45,717.00	(116,143.00)
10-59-330	CODE ENFORCEMENT AND ABATEM	470.24	5,000.00	10,000.00	.00	10,000.00	5,000.00
10-59-340	ADVISORY PLANNING BOARDS	3,740.00	4,000.00	4,000.00	.00	4,000.00	.00
10-59-420	FUEL	1,313.79	1,750.00	2,500.00	.00	2,500.00	750.00

Acct No	Acct Title	2021-22 Prior Year Actual	2022-23 Current Year Modified Budget	2023-24 Requested Budget	Adjustments To Requested Budget	2023-24 Recommended Budget	FY 2024 Budget vs. FY 2023
10-59-430	VEHICLE MAINTENANCE	202.73	1,000.00	1,000.00	.00	1,000.00	.00
10-59-610	MISCELLANEOUS SUPPLIES	.00	.00	.00	.00	.00	.00
10-59-630	BUSINESS DEVELOPMENT PROMOTI	.00	.00	.00	.00	.00	.00
10-59-740	CAPITAL ASSETS	.00	.00	.00	.00	.00	.00
10-59-780	DEPRECIATION	.00	.00	.00	.00	.00	.00
Total COMMUNITY DEVELOPMENT:		417,780.04	678,846.00	793,251.00	.00	793,251.00	114,405.00
STREETS DIVISION							
10-60-090	EMPLOYEE WAGE REIMBURSEMEN	(41,431.23)	(40,085.00)	(41,342.00)	.00	(41,342.00)	(1,257.00)
10-60-100	OVERTIME	40,817.73	74,196.00	77,906.00	.00	77,906.00	3,710.00
10-60-110	PERMANENT EMPLOYEES WAGES	322,789.95	322,820.00	345,491.00	.00	345,491.00	22,671.00
10-60-120	PART-TIME/TEMPORARY WAGES	58,410.96	32,604.00	54,319.00	.00	54,319.00	21,715.00
10-60-130	FICA	31,734.76	32,867.00	36,545.00	.00	36,545.00	3,678.00
10-60-140	RETIREMENT	60,524.74	69,963.00	70,267.00	.00	70,267.00	304.00
10-60-150	INSURANCE	55,014.09	62,601.00	73,211.00	.00	73,211.00	10,610.00
10-60-160	WORKERS COMPENSATION	6,697.09	12,477.00	13,904.00	.00	13,904.00	1,427.00
10-60-170	UNEMPLOYMENT COMPENSATION	.00	500.00	500.00	.00	500.00	.00
10-60-180	UNIFORM ALLOWANCE	2,112.50	2,400.00	2,800.00	.00	2,800.00	400.00
10-60-210	BOOKS, SUBSCRIP, & MEMBERSHIP	64.35	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	4,878.49	4,000.00	5,000.00	.00	5,000.00	1,000.00
10-60-240	OFFICE SUPPLIES	2,799.59	2,700.00	2,700.00	.00	2,700.00	.00
10-60-250	EQUIPMENT SUPPLIES & MAINT	20,923.56	28,600.00	34,320.00	.00	34,320.00	5,720.00
10-60-280	TELEPHONE EXPENSE	174.84	500.00	500.00	.00	500.00	.00
10-60-310	PROFESSIONAL/ENGINEERING	15,497.50	.00	.00	.00	.00	.00
10-60-420	FUEL	43,878.41	43,000.00	47,300.00	.00	47,300.00	4,300.00
10-60-430	VEHICLE MAINTENANCE	28,466.22	36,000.00	39,600.00	.00	39,600.00	3,600.00
10-60-500	LEASED PROPERTY	1,870.59	9,350.00	9,350.00	.00	9,350.00	.00
10-60-540	STREET LIGHTS - UP&L	.00	.00	.00	.00	.00	.00
10-60-550	MISCELLANEOUS SIGNAGE	.00	1,225.00	1,225.00	.00	1,225.00	.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	.00	.00	.00	.00	.00	.00
10-60-740	CAPITAL ASSETS	.00	.00	.00	.00	.00	.00
10-60-780	DEPRECIATION	.00	.00	.00	.00	.00	.00
Total STREETS DIVISION:		655,224.14	696,218.00	774,096.00	.00	774,096.00	77,878.00
FLEET SERVICES DIVISION							
10-62-090	EMPLOYEE WAGE REIMBURSEMEN	(63,387.00)	(70,103.00)	(75,443.00)	.00	(75,443.00)	(5,340.00)
10-62-100	OVERTIME	409.90	3,387.00	6,000.00	.00	6,000.00	2,613.00
10-62-110	PERMANENT EMPLOYEES WAGES	142,595.16	156,432.00	165,197.00	.00	165,197.00	8,765.00
10-62-120	PART-TIME/TEMPORARY WAGES	.00	.00	.00	.00	.00	.00
10-62-130	FICA	10,330.11	12,226.00	13,097.00	.00	13,097.00	871.00
10-62-140	RETIREMENT	25,643.49	28,905.00	29,197.00	.00	29,197.00	292.00
10-62-150	INSURANCE	37,512.21	37,210.00	37,633.00	.00	37,633.00	423.00
10-62-160	WORKERS COMPENSATION	1,825.49	3,503.00	3,743.00	.00	3,743.00	240.00
10-62-170	UNEMPLOYMENT COMPENSATION	.00	150.00	150.00	.00	150.00	.00
10-62-180	UNIFORM ALLOWANCE	900.00	900.00	1,050.00	.00	1,050.00	150.00
10-62-210	BOOKS, SUBSCRIP, & MEMBERSHIP	12.99	5,710.00	9,420.00	.00	9,420.00	3,710.00
10-62-220	PUBLIC NOTICES	.00	.00	.00	.00	.00	.00
10-62-230	TRAVEL/TRAINING EXPENSE	161.77	4,500.00	4,500.00	.00	4,500.00	.00
10-62-240	OFFICE SUPPLIES	638.84	1,000.00	1,000.00	.00	1,000.00	.00
10-62-250	EQUIPMENT SUPPLIES & MAINT	41,082.07	27,500.00	32,100.00	.00	32,100.00	4,600.00
10-62-280	TELEPHONE EXPENSE	82.99	500.00	500.00	.00	500.00	.00

Acct No	Acct Title	2021-22 Prior Year Actual	2022-23 Current Year Modified Budget	2023-24 Requested Budget	Adjustments To Requested Budget	2023-24 Recommended Budget	FY 2024 Budget vs. FY 2023
10-62-310	PROFESSIONAL & TECHNICAL	8,338.95	10,588.00	11,650.00	.00	11,650.00	1,062.00
10-62-370	SHOP EXPENSE, REVOLVING REIM	.00	.00	.00	.00	.00	.00
10-62-420	FUEL	1,735.51	4,000.00	4,000.00	.00	4,000.00	.00
10-62-430	VEHICLE MAINTENANCE	204.51	1,800.00	1,800.00	.00	1,800.00	.00
10-62-740	CAPITAL ASSETS	.00	.00	.00	.00	.00	.00
10-62-780	DEPRECIATION	.00	.00	.00	.00	.00	.00
Total FLEET SERVICES DIVISION:		208,086.99	228,208.00	245,594.00	.00	245,594.00	17,386.00
PUBLIC WORKS ADMINISTRATION							
10-66-090	EMPLOYEE WAGE REIMBURSEMEN	(447,065.17)	(473,729.00)	(511,234.00)	.00	(511,234.00)	(37,505.00)
10-66-100	OVERTIME	4,055.28	10,500.00	10,500.00	.00	10,500.00	.00
10-66-110	PERMANENT EMPLOYEES WAGES	448,045.63	462,385.00	495,683.00	.00	495,683.00	33,298.00
10-66-120	PART-TIME/TEMPORARY WAGES	.00	.00	.00	.00	.00	.00
10-66-130	FICA	33,599.79	36,177.00	38,722.00	.00	38,722.00	2,545.00
10-66-140	RETIREMENT	88,471.66	93,553.00	98,378.00	.00	98,378.00	4,825.00
10-66-150	INSURANCE	83,146.14	84,498.00	99,445.00	.00	99,445.00	14,947.00
10-66-160	WORKERS COMPENSATION	4,516.76	8,423.00	9,007.00	.00	9,007.00	584.00
10-66-170	UNEMPLOYMENT COMPENSATION	.00	300.00	300.00	.00	300.00	.00
10-66-180	UNIFORM ALLOWANCE	900.00	900.00	1,050.00	.00	1,050.00	150.00
10-66-210	BOOKS, SUBSCRIP, & MEMBERSHIP	38.97	150.00	150.00	.00	150.00	.00
10-66-220	PUBLIC NOTICES	.00	.00	.00	.00	.00	.00
10-66-230	TRAVEL/TRAINING EXPENSE	12,013.90	6,000.00	10,000.00	.00	10,000.00	4,000.00
10-66-240	OFFICE SUPPLIES & EXPENSE	1,924.88	2,000.00	2,000.00	.00	2,000.00	.00
10-66-250	EQUIPMENT SUPPLIES & MAINT	3,017.37	8,200.00	8,200.00	.00	8,200.00	.00
10-66-280	TELEPHONE EXPENSE	877.34	500.00	500.00	.00	500.00	.00
10-66-310	PROFESSIONAL & TECHNICAL	35,669.56	55,450.00	66,450.00	.00	66,450.00	11,000.00
10-66-420	FUEL	4,666.34	4,700.00	4,700.00	.00	4,700.00	.00
10-66-430	VEHICLE MAINTENANCE	715.34	700.00	700.00	.00	700.00	.00
10-66-440	BEAUTIFICATION PROJECTS	.00	.00	.00	.00	.00	.00
10-66-540	STREET LIGHTS	100,265.64	115,000.00	115,000.00	.00	115,000.00	.00
10-66-740	CAPITAL ASSETS	.00	.00	.00	.00	.00	.00
10-66-780	DEPRECIATION	.00	.00	.00	.00	.00	.00
Total PUBLIC WORKS ADMINISTRATION:		374,859.43	415,707.00	449,551.00	.00	449,551.00	33,844.00
RECREATION COMPLEX							
10-68-090	EMPLOYEE WAGE REIMBURSEMEN	.00	.00	.00	.00	.00	.00
10-68-100	OVERTIME - OPERATIONS	868.74	1,500.00	2,000.00	.00	2,000.00	500.00
10-68-101	OVERTIME - MAINT	.00	.00	.00	.00	.00	.00
10-68-110	PERMANENT EMPLOYEES WAGES -	123,555.61	129,463.00	137,413.00	.00	137,413.00	7,950.00
10-68-111	PERMANENT EMPLOYEE WAGES -	.00	.00	.00	.00	.00	.00
10-68-120	PART-TIME/TEMPORARY WAGES	174,877.69	292,262.00	306,875.00	.00	306,875.00	14,613.00
10-68-130	FICA	22,374.16	32,377.00	34,142.00	.00	34,142.00	1,765.00
10-68-140	RETIREMENT	23,900.57	25,517.00	26,570.00	.00	26,570.00	1,053.00
10-68-150	INSURANCE	32,991.36	33,604.00	31,465.00	.00	31,465.00	(2,139.00)
10-68-160	WORKERS COMPENSATION	3,121.64	8,333.00	8,769.00	.00	8,769.00	436.00
10-68-170	UNEMPLOYMENT COMPENSATION	.00	200.00	200.00	.00	200.00	.00
10-68-180	UNIFORM ALLOWANCE	.00	.00	.00	.00	.00	.00
10-68-210	BOOKS, SUBSCRIP, & MEMBERSHIP	146.26	125.00	500.00	.00	500.00	375.00
10-68-220	PUBLIC NOTICES	578.00	1,500.00	3,000.00	.00	3,000.00	1,500.00
10-68-230	TRAVEL/TRAINING EXPENSE	2,091.38	1,375.00	4,875.00	.00	4,875.00	3,500.00
10-68-240	OFFICE SUPPLIES & EXPENSE	1,471.20	3,500.00	3,500.00	.00	3,500.00	.00
10-68-250	EQUIP SUPPLIES & MAINT - OPER	1,546.24	4,700.00	14,700.00	.00	14,700.00	10,000.00
10-68-251	EQUIP SUPPLIES & MAINT - MT	8,447.60	8,900.00	8,900.00	.00	8,900.00	.00
10-68-260	BUILDING, GROUNDS, SUPPLY MAIN	18,511.70	20,392.00	23,392.00	.00	23,392.00	3,000.00

Acct No	Acct Title	2021-22 Prior Year Actual	2022-23 Current Year Modified Budget	2023-24 Requested Budget	Adjustments To Requested Budget	2023-24 Recommended Budget	FY 2024 Budget vs. FY 2023
10-68-270	UTILITIES	75,001.95	72,000.00	72,000.00	.00	72,000.00	.00
10-68-280	TELEPHONE EXPENSE - OPERATION	.00	.00	.00	.00	.00	.00
10-68-281	TELEPHONE EXPENSE - MAINT	.00	450.00	450.00	.00	450.00	.00
10-68-310	PROFESSIONAL & TECHNICAL SVC	4,811.59	10,075.00	15,075.00	.00	15,075.00	5,000.00
10-68-311	PROFESSIONAL & TECH - MAINT	53,680.85	58,219.00	57,619.00	.00	57,619.00	(600.00)
10-68-315	SPECIAL PROGRAM INSTRUCTION	8,958.70	12,000.00	12,000.00	.00	12,000.00	.00
10-68-330	PROGRAM SUPPLIES	5,669.79	9,500.00	9,500.00	.00	9,500.00	.00
10-68-420	FUEL - OPERATIONS	405.84	800.00	800.00	.00	800.00	.00
10-68-421	FUEL - MAINT	2,341.55	2,300.00	2,300.00	.00	2,300.00	.00
10-68-430	VEHICLE MAINTENANCE - OPER	.00	.00	.00	.00	.00	.00
10-68-431	VEHICLE MAINTENANCE - MAINT	22.84	1,000.00	1,000.00	.00	1,000.00	.00
10-68-450	TRASH COLLECTION	749.64	800.00	1,000.00	.00	1,000.00	200.00
10-68-620	SUNDRY CHARGES	.00	.00	.00	.00	.00	.00
10-68-680	POOL OPERATIONS - OPERATIONS	6,228.13	8,800.00	8,800.00	.00	8,800.00	.00
10-68-681	POOL MAINTENANCE	22,796.29	21,800.00	23,800.00	.00	23,800.00	2,000.00
10-68-740	CAPITAL ASSETS - OPERATIONS	.00	.00	.00	.00	.00	.00
10-68-741	CAPITAL ASSETS - MAINT	.00	500,000.00	.00	.00	.00	(500,000.00)
10-68-780	DEPRECIATION	.00	.00	.00	.00	.00	.00
10-68-880	SALES TAX EXPENSE	13,773.43	15,700.00	15,700.00	.00	15,700.00	.00
10-68-890	COST OF GOODS SOLD	5,726.10	10,000.00	12,000.00	.00	12,000.00	2,000.00
Total RECREATION COMPLEX:		614,648.85	1,287,192.00	838,345.00	.00	838,345.00	(448,847.00)
AQUATIC CENTER							
10-69-090	EMPLOYEE WAGE REIMBURSEMEN	.00	.00	.00	.00	.00	.00
10-69-100	OVERTIME	659.19	500.00	2,000.00	.00	2,000.00	1,500.00
10-69-101	OVERTIME - MAINT	.00	.00	.00	.00	.00	.00
10-69-110	PERMANENT EMPLOYEE WAGES - O	83,468.78	87,606.00	92,910.00	.00	92,910.00	5,304.00
10-69-111	PERMANENT EMPLOYEE WAGES -	.00	.00	.00	.00	.00	.00
10-69-120	PART-TIME WAGES - OPERATIONS	175,418.92	269,801.00	283,291.00	.00	283,291.00	13,490.00
10-69-121	PART-TIME WAGES - MAINT	13,522.90	16,548.00	17,375.00	.00	17,375.00	827.00
10-69-130	FICA	20,558.14	28,646.00	30,262.00	.00	30,262.00	1,616.00
10-69-140	RETIREMENT	16,394.09	15,844.00	18,609.00	.00	18,609.00	2,765.00
10-69-150	INSURANCE	19,753.43	20,276.00	23,889.00	.00	23,889.00	3,613.00
10-69-160	WORKERS COMPENSATION	3,331.39	8,238.00	8,702.00	.00	8,702.00	464.00
10-69-170	UNEMPLOYMENT COMPENSATION	.00	350.00	350.00	.00	350.00	.00
10-69-180	UNIFORM ALLOWANCE	.00	.00	.00	.00	.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	556.00	1,000.00	2,000.00	.00	2,000.00	1,000.00
10-69-250	EQUIP SUPPLIES & MAINT - OPER	6,049.01	7,125.00	8,125.00	.00	8,125.00	1,000.00
10-69-251	EQUIP SUPPLIES & MAINT- MAINT	8,920.88	17,875.00	21,875.00	.00	21,875.00	4,000.00
10-69-260	BUILDING, GROUNDS, SUPPLY MAIN	8,195.72	9,140.00	14,140.00	.00	14,140.00	5,000.00
10-69-270	UTILITIES	81,268.01	73,000.00	73,000.00	.00	73,000.00	.00
10-69-280	TELEPHONE EXPENSE - OPERATION	1,493.34	2,200.00	2,200.00	.00	2,200.00	.00
10-69-281	TELEPHONE EXPENSE - MAINT	.00	250.00	250.00	.00	250.00	.00
10-69-310	PROFESSIONAL & TECHNICAL SVC	8,493.96	12,850.00	12,850.00	.00	12,850.00	.00
10-69-330	PROGRAM SUPPLIES	2,258.21	4,070.00	4,070.00	.00	4,070.00	.00
10-69-420	FUEL	1,594.77	2,150.00	2,150.00	.00	2,150.00	.00
10-69-430	VEHICLE MAINTENANCE	81.22	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	7,248.63	9,800.00	9,800.00	.00	9,800.00	.00
10-69-681	POOL MAINTENANCE	47,239.94	50,000.00	56,100.00	.00	56,100.00	6,100.00
10-69-740	CAPITAL ASSETS - OPERATIONS	.00	.00	.00	.00	.00	.00
10-69-741	CAPITAL ASSETS - MAINT	.00	.00	.00	.00	.00	.00
10-69-780	DEPRECIATION	.00	.00	.00	.00	.00	.00

ROY CITY CORPORATION

ROY CITY CORPORATION FY 2024 BUDGET

Period: 00/23

Acct No	Acct Title	2021-22 Prior Year Actual	2022-23 Current Year Modified Budget	2023-24 Requested Budget	Adjustments To Requested Budget	2023-24 Recommended Budget	FY 2024 Budget vs. FY 2023
10-69-880	SALES TAX EXPENSE	32,729.29	35,000.00	40,000.00	.00	40,000.00	5,000.00
10-69-890	COST OF GOODS SOLD	49,030.94	55,000.00	60,000.00	.00	60,000.00	5,000.00
Total AQUATIC CENTER:		588,266.76	727,929.00	784,608.00	.00	784,608.00	56,679.00
ROY DAYS							
10-72-091	EVENT FEES	(15,692.50)	(5,000.00)	(5,000.00)	.00	(5,000.00)	.00
10-72-100	OVERTIME	48,806.43	32,900.00	32,900.00	.00	32,900.00	.00
10-72-130	FICA	3,627.59	2,517.00	2,517.00	.00	2,517.00	.00
10-72-140	RETIREMENT	7,232.01	4,968.00	5,912.00	.00	5,912.00	944.00
10-72-150	INSURANCE	537.44	1,645.00	1,711.00	.00	1,711.00	66.00
10-72-160	WORKERS COMPENSATION	.00	709.00	710.00	.00	710.00	1.00
10-72-210	PERMITS	500.00	2,150.00	2,150.00	.00	2,150.00	.00
10-72-220	PUBLIC NOTICES	.00	4,000.00	4,000.00	.00	4,000.00	.00
10-72-250	EQUIPMENT SUPPLIES & MAINT	1,070.87	1,500.00	1,500.00	.00	1,500.00	.00
10-72-260	GROUNDS, MAINTENANC & SUPPLI	4,357.88	10,600.00	10,600.00	.00	10,600.00	.00
10-72-320	VENUE SET-UP	29,958.58	21,900.00	21,900.00	.00	21,900.00	.00
10-72-610	CELEBRATION ACTIVITIES	80,545.39	54,500.00	54,500.00	.00	54,500.00	.00
Total ROY DAYS:		160,943.69	132,389.00	133,400.00	.00	133,400.00	1,011.00
PARKS & RECREATION							
10-73-090	EMPLOYEE WAGE REIMBURSEMEN	(18,000.00)	(18,000.00)	(18,000.00)	.00	(18,000.00)	.00
10-73-100	OVERTIME - PARKS	37,051.14	10,250.00	10,250.00	.00	10,250.00	.00
10-73-101	OVERTIME - RECREATION	4,980.24	3,485.00	3,485.00	.00	3,485.00	.00
10-73-110	PERMANENT EMPLOYEE WAGES - P	370,881.48	367,480.00	497,775.00	.00	497,775.00	130,295.00
10-73-111	PERMANENT EMPLOYEE WAGES - R	140,383.41	171,505.00	94,901.00	.00	94,901.00	(76,604.00)
10-73-120	PART-TIME WAGE - PARKS	77,399.96	92,973.00	108,000.00	.00	108,000.00	15,027.00
10-73-121	PART-TIME WAGES - RECREATION	75,969.32	165,145.00	173,402.00	.00	173,402.00	8,257.00
10-73-130	FICA	52,113.57	62,030.00	67,918.00	.00	67,918.00	5,888.00
10-73-140	RETIREMENT	100,297.78	101,804.00	111,542.00	.00	111,542.00	9,738.00
10-73-150	INSURANCE	113,324.58	121,050.00	150,022.00	.00	150,022.00	28,972.00
10-73-160	WORKERS COMPENSATION	8,988.95	17,833.00	19,526.00	.00	19,526.00	1,693.00
10-73-170	UNEMPLOY COMPENSATION - PARK	.00	2,325.00	3,475.00	.00	3,475.00	1,150.00
10-73-171	UNEMPLOY COMPENSATION - REC	.00	1,150.00	.00	.00	.00	(1,150.00)
10-73-180	UNIFORM ALLOWANCE	2,400.00	2,700.00	3,050.00	.00	3,050.00	350.00
10-73-190	TRANSPORATION ALLOWANCE	.00	.00	.00	.00	.00	.00
10-73-210	BOOKS, SUBSCRIP, & MEMBERSHIP	202.94	330.00	330.00	.00	330.00	.00
10-73-211	BOOKS, SUBSCRIP, & MEMBERSHIP	801.63	575.00	575.00	.00	575.00	.00
10-73-220	PUBLIC NOTICES	.00	.00	.00	.00	.00	.00
10-73-230	TRAVEL/TRAINING EXPENSE - PARK	5,781.17	3,500.00	3,500.00	.00	3,500.00	.00
10-73-231	TRAVEL/TRAINING EXPENSE - REC	5,564.16	5,950.00	5,750.00	.00	5,750.00	(200.00)
10-73-240	OFFICE SUPPLIES - PARK	1,116.44	675.00	675.00	.00	675.00	.00
10-73-241	OFFICE SUPPLIES - REC	4,135.57	4,350.00	2,350.00	.00	2,350.00	(2,000.00)
10-73-250	EQUIP SUPPLIES & MAINT - PARK	20,068.39	20,275.00	20,275.00	.00	20,275.00	.00
10-73-251	EQUIP SUPPLIES & MAINT - REC	1,646.34	3,000.00	3,000.00	.00	3,000.00	.00
10-73-252	EQUIP SUPPLIES & MAINT- RAMP	20,489.50	.00	37,500.00	.00	37,500.00	37,500.00
10-73-260	BLDGS & GROUNDS MAINT - PARK	68,059.02	54,231.00	54,231.00	.00	54,231.00	.00
10-73-261	BLDGS & GROUNDS MAINT - REC	8,558.67	12,000.00	12,000.00	.00	12,000.00	.00
10-73-270	UTILITIES - PARK	37,628.84	27,000.00	27,000.00	.00	27,000.00	.00
10-73-271	UTILITIES - REC	.00	.00	.00	.00	.00	.00
10-73-280	TELEPHONE EXPENSE - PARK	289.98	.00	.00	.00	.00	.00
10-73-281	TELEPHONE EXPENSE - REC	2,761.86	.00	.00	.00	.00	.00
10-73-310	PROFESSIONAL & TECHNICAL - REC	15,168.28	11,350.00	13,500.00	.00	13,500.00	2,150.00
10-73-311	PROFESSIONAL & TECHNICAL - PKS	3,728.10	10,000.00	13,000.00	.00	13,000.00	3,000.00
10-73-320	LEAGUE FEES AND REFEREES	45,517.46	66,000.00	66,000.00	.00	66,000.00	.00

Acct No	Acct Title	2021-22 Prior Year Actual	2022-23 Current Year Modified Budget	2023-24 Requested Budget	Adjustments To Requested Budget	2023-24 Recommended Budget	FY 2024 Budget vs. FY 2023
10-73-420	FUEL - PARK	21,444.78	25,500.00	25,500.00	.00	25,500.00	.00
10-73-421	FUEL - REC	5,705.99	4,000.00	5,500.00	.00	5,500.00	1,500.00
10-73-430	VEHICLE MAINTENANCE - PARK	12,019.02	10,500.00	10,500.00	.00	10,500.00	.00
10-73-431	VEHICLE MAINTENANCE - REC	2,948.80	2,000.00	2,000.00	.00	2,000.00	.00
10-73-440	SECONDARY WATER	25,302.47	31,078.00	31,078.00	.00	31,078.00	.00
10-73-460	TREE REPLACEMENT PROGRAM	5,996.47	2,000.00	2,000.00	.00	2,000.00	.00
10-73-465	ADOPT A TREE	.00	7,000.00	7,000.00	.00	7,000.00	.00
10-73-470	NURSERY STOCK MATERIALS	.00	1,100.00	1,100.00	.00	1,100.00	.00
10-73-500	LEASED PROPERTY	1,945.53	10,719.00	10,719.00	.00	10,719.00	.00
10-73-610	PROGRAM SUPPLIES	34,895.09	47,325.00	35,025.00	.00	35,025.00	(12,300.00)
10-73-620	SUNDRY CHARGES	.00	700.00	700.00	.00	700.00	.00
10-73-740	CAPITAL ASSETS - PARK	.00	.00	.00	.00	.00	.00
10-73-741	CAPITAL ASSETS - REC	.00	.00	.00	.00	.00	.00
10-73-742	CAPITAL ASSETS - RAMP	15,394.70	337,500.00	.00	.00	.00	(337,500.00)
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	SPECIAL PROJECTS	12,499.47	10,150.00	10,150.00	.00	10,150.00	.00
Total PARKS & RECREATION:		1,345,461.10	1,810,538.00	1,626,304.00	.00	1,626,304.00	(184,234.00)
Total GENERAL FUND:		22,034,227.33	21,836,025.00	22,008,453.00	.00	22,008,453.00	172,428.00
Grand Totals:		22,034,227.33	21,836,025.00	22,008,453.00	.00	22,008,453.00	172,428.00

Acct No	Acct Title	2021-22 Prior Year Actual	2022-23 Current Year Modified Budget	2023-24 Requested Budget	Adjustments To Requested Budget	2023-24 Recommended Budget	FY 2024 Budget vs. FY 2023
CLASS "C" ROADS							
OPERATING EXPENDITURES							
64-40-200	ROAD MAINTENANCE	1,198,573.68	1,970,400.00	2,167,440.00	.00	2,167,440.00	197,040.00
64-40-220	PUBLIC NOTICES	.00	.00	.00	.00	.00	.00
64-40-240	STREET SIGNS	25,069.29	31,200.00	37,440.00	.00	37,440.00	6,240.00
64-40-310	CAPITAL PROJECTS	21,475.34	110,000.00	50,000.00	.00	50,000.00	(60,000.00)
64-40-320	ENGINEERING & TECHNICAL FEES	79,043.48	90,000.00	108,000.00	.00	108,000.00	18,000.00
64-40-500	TRANSFER TO GENERAL FUND	.00	.00	.00	.00	.00	.00
64-40-510	CONTRIBUTION TO FUND BALANCE	.00	.00	.00	.00	.00	.00
64-40-740	NEW EQUIPMENT	136,416.02	270,500.00	195,000.00	.00	195,000.00	(75,500.00)
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:		1,460,577.81	2,472,100.00	2,557,880.00	.00	2,557,880.00	85,780.00
Total CLASS "C" ROADS:		1,460,577.81	2,472,100.00	2,557,880.00	.00	2,557,880.00	85,780.00
Grand Totals:		1,460,577.81	2,472,100.00	2,557,880.00	.00	2,557,880.00	85,780.00

Acct No	Acct Title	2021-22 Prior Year Actual	2022-23 Current Year Modified Budget	2023-24 Requested Budget	Adjustments To Requested Budget	2023-24 Recommended Budget	FY 2024 Budget vs. FY 2023
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	519,093.91	400,000.00	400,000.00	.00	400,000.00	.00
65-40-320	ENGINEERING	56,852.25	.00	.00	.00	.00	.00
65-40-740	EQUIPMENT	.00	.00	.00	.00	.00	.00
65-40-780	DEPRECIATION	.00	.00	.00	.00	.00	.00
Total OPERATING EXPENDITURES:		575,946.16	400,000.00	400,000.00	.00	400,000.00	.00
TRANSFERS AND OTHER USES							
65-48-800	CONTRIBUTION TO FUND BALANCE	.00	155,000.00	325,000.00	.00	325,000.00	170,000.00
Total TRANSFERS AND OTHER USES:		.00	155,000.00	325,000.00	.00	325,000.00	170,000.00
Total TRANSPORTATION INFRASTRUCTURE:		575,946.16	555,000.00	725,000.00	.00	725,000.00	170,000.00
Grand Totals:		575,946.16	555,000.00	725,000.00	.00	725,000.00	170,000.00

Capital Projects Fund

Roy City Corporation FY 2024 Budget

IN THIS SECTION:

- Fund Summary
- Revenues
- Expenditures

Tab – Capital Projects

CAPITAL PROJECTS FUND

Revenue

The City transfers additional tax increment from the 2005 tax increase into the Capital Projects Fund as follows: \$155,500 for replacing fire engines and \$30,000 for ambulances for a total transfer of \$185,500.

Interest Revenue is projected to be \$100,000 and \$1,443,000 is budgeted from fund balance to cover the capital project expenditures as outlined below.

Revenue	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
Interest Revenue	\$25,869	\$15,000	\$100,000
GF Transfer - Fire Apparatus	340,500	185,500	185,500
GF Transfer - Parks & Recreational	0	0	0
GF Transfer - Capital Improvements	3,100,000	45,880	0
Contribution from Fund Balance	0	3,163,500	1,443,000
Total	\$3,466,369	\$3,409,880	\$1,728,500

Expenditures

Due to the current projected timelines for taking possession of vehicles and equipment, it's been difficult to budget for these items. Current estimates range from 4-9 months for vehicles and ambulances to be delivered based on the manufacturer and the lack of available resources.

The FY 2024 budget includes \$1,443,000 from fund balance reserves for the purchase of new machinery, equipment, and vehicles. In past budgets, capital items were included throughout the General Fund in various divisions. In FY 2022, we started combining all capital requests into the Capital Projects fund. This allows for the City to account for all capital purchases and projects in one fund and prioritize them together. There were over \$4 Million of capital requests for FY 2024. City Administration worked together to prioritize the most urgent capital requests while still leaving funding available in fund balance for future needs that possibly arise including match for grant opportunities, upgrades to city facilities, vehicles and equipment.

The revenue received from interest will flow back into fund balance to be appropriated for a capital project at a later date. The transfer from the General Fund for fire apparatus will also flow back into fund balance to be appropriated for a capital purchase in the future.

Expenditures	FY 2024 Proposed
Transfer to General Fund	\$ 0
Increase to Fund Balance	0
Fire Apparatus	185,500
Building Maint – Garage Door Rotation	12,000
Building Maint – Fleet Vehicle Rotation	50,000
Building Maint – City Building stairway/rain gutter repair	10,000
Building Maint – City Building Development Services area remodel	24,000
Building Maint – Covered parking structure at PW - <i>split</i>	50,000
Police – 7 Detective Vehicles	422,000
Police – 1 Animal Control Vehicle	43,000
Fleet Services – Fleet Vehicle Rotation	52,000
Public Works Admin – 2 Vehicle Rotations	120,000
Aquatic – Lap pool handrails	6,000
Aquatic – Lap pool diving board	7,000
Aquatic – Fence repairs	6,000
Aquatic – Leisure pool liner	725,000
Aquatic – Pool vacuum	6,000
Aquatic – Motor & pump for lap pool	10,000
Total	\$1,728,500

Acct No	Acct Title	2021-22 Prior Year Actual	2022-23 Current Year Modified Budget	2023-24 Requested Budget	Adjustments To Requested Budget	2023-24 Recommended Budget	FY 2024 Budget vs. FY 2023
CAPITAL PROJECTS FUND							
MISCELLANEOUS REVENUE							
41-36-000	LOAN FROM GENERAL FUND	.00	.00	.00	.00	.00	.00
41-36-100	INTEREST EARNED	25,869.02	15,000.00	100,000.00	.00	100,000.00	85,000.00
41-36-101	UNREALIZED LOSS ON INVESTMENT	(34,594.58)	.00	.00	.00	.00	.00
Total MISCELLANEOUS REVENUE:		(8,725.56)	15,000.00	100,000.00	.00	100,000.00	85,000.00
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	340,499.96	185,500.00	185,500.00	.00	185,500.00	.00
41-38-064	G/F TRANS - PARKS & RECR FACIL	.00	.00	.00	.00	.00	.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 FUN	.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	3,100,000.00	45,880.00	.00	.00	.00	(45,880.00)
41-38-700	CONTRIBUTION FROM FUND BALA	.00	3,163,500.00	1,443,000.00	.00	1,443,000.00	(1,720,500.00)
Total CONTRIBUTIONS AND TRANSFERS:		3,440,499.96	3,394,880.00	1,628,500.00	.00	1,628,500.00	(1,766,380.00)
Net Total CAPITAL PROJECTS FUND:		3,431,774.40	3,409,880.00	1,728,500.00	.00	1,728,500.00	(1,681,380.00)
Net Grand Totals:		3,431,774.40	3,409,880.00	1,728,500.00	.00	1,728,500.00	(1,681,380.00)

Acct No	Acct Title	2021-22 Prior Year Actual	2022-23 Current Year Modified Budget	2023-24 Requested Budget	Adjustments To Requested Budget	2023-24 Recommended Budget	FY 2024 Budget vs. FY 2023
CAPITAL PROJECTS FUND							
Department: 44							
41-44-210	JUSTICE COURT BUILDING	10,000.00	.00	.00	.00	.00	.00
Total Department: 44:		10,000.00	.00	.00	.00	.00	.00
TRANSFERS & OTHER USES							
41-48-310	TRANSFER WITHIN PROJECT FUNDS	.00	.00	.00	.00	.00	.00
41-48-800	APPROPR INCREASE IN FUND BAL	.00	.00	.00	.00	.00	.00
41-48-805	INCREASE IN F/B RES - FIRE	.00	185,500.00	185,500.00	.00	185,500.00	.00
41-48-810	INCREASE IN F/B RES - PKS/REC	.00	.00	.00	.00	.00	.00
41-48-815	INCREASE IN F/B RES - AQ CTR	.00	.00	.00	.00	.00	.00
Total TRANSFERS & OTHER USES:		.00	185,500.00	185,500.00	.00	185,500.00	.00
BUILDING MAINTENANCE PROJECTS							
41-51-210	BUILDING MAINTENANCE BUILDIN	47,641.76	224,000.00	146,000.00	.00	146,000.00	(78,000.00)
Total BUILDING MAINTENANCE PROJECTS:		47,641.76	224,000.00	146,000.00	.00	146,000.00	(78,000.00)
LAW ENFORCEMENT PROJECTS							
41-54-020	LAW ENFORCEMENT PROJECTS	.00	.00	.00	.00	.00	.00
41-54-610	POLICE VEHICLES	564,893.20	547,000.00	465,000.00	.00	465,000.00	(82,000.00)
Total LAW ENFORCEMENT PROJECTS:		564,893.20	547,000.00	465,000.00	.00	465,000.00	(82,000.00)
FIRE & RESCUE FACILITY & EQUIP							
41-58-020	FIRE & RESCUE FACILITY & EQUIP	44,619.33	204,000.00	.00	.00	.00	(204,000.00)
41-58-610	FIRE VEHICLES	1,519,929.00	1,352,000.00	.00	.00	.00	(1,352,000.00)
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:		1,564,548.33	1,556,000.00	.00	.00	.00	(1,556,000.00)
COMMUNITY DEVELOPMENT PROJECTS							
41-59-610	COMM DEV VEHICLES	.00	50,000.00	.00	.00	.00	(50,000.00)
Total COMMUNITY DEVELOPMENT PROJECTS:		.00	50,000.00	.00	.00	.00	(50,000.00)
STREETS PROJECTS							
41-60-610	STREETS VEHICLES	.00	.00	.00	.00	.00	.00
Total STREETS PROJECTS:		.00	.00	.00	.00	.00	.00
FLEET SERVICES PROJECTS							
41-62-210	SHOP BUILDING IMPROVEMENTS	.00	.00	.00	.00	.00	.00
41-62-510	FLEET MACHINERY & EQUIPMENT	8,728.67	7,500.00	.00	.00	.00	(7,500.00)
41-62-610	FLEET VEHICLES	2,057.50	50,000.00	52,000.00	.00	52,000.00	2,000.00
Total FLEET SERVICES PROJECTS:		10,786.17	57,500.00	52,000.00	.00	52,000.00	(5,500.00)
PARKS & RECREATION FACILITIES							
41-64-020	PARKS & RECREATION FACILITIES	100,104.09	.00	.00	.00	.00	.00

Acct No	Acct Title	2021-22 Prior Year Actual	2022-23 Current Year Modified Budget	2023-24 Requested Budget	Adjustments To Requested Budget	2023-24 Recommended Budget	FY 2024 Budget vs. FY 2023
Total PARKS & RECREATION FACILITIES:		100,104.09	.00	.00	.00	.00	.00
PUBLIC WORKS ADMIN PROJECTS							
41-66-510	PUBLIC WORKS MACHINERY & EQUI	.00	.00	.00	.00	.00	.00
41-66-610	PW ADMIN VEHICLES	96,756.27	100,000.00	120,000.00	.00	120,000.00	20,000.00
Total PUBLIC WORKS ADMIN PROJECTS:		96,756.27	100,000.00	120,000.00	.00	120,000.00	20,000.00
RECREATION COMPLEX PROJECTS							
41-68-210	COMPLEX BUILDING	8,176.09	.00	.00	.00	.00	.00
Total RECREATION COMPLEX PROJECTS:		8,176.09	.00	.00	.00	.00	.00
AQUATIC CENTER							
41-69-020	AQUATIC CENTER FACILITY & EQUIP	.00	.00	.00	.00	.00	.00
41-69-210	AQUATIC CENTER BUILDING	6,570.00	.00	.00	.00	.00	.00
41-69-310	AQUATIC CENTER IMPROVEMENTS	1,569.99	207,000.00	744,000.00	.00	744,000.00	537,000.00
41-69-510	AQUATIC CENTER MACHINERY & EQ	10,738.40	.00	16,000.00	.00	16,000.00	16,000.00
Total AQUATIC CENTER:		18,878.39	207,000.00	760,000.00	.00	760,000.00	553,000.00
PARKS & RECREATION PROJECTS							
41-73-310	PARKS & REC IMPROVEMENTS	.00	92,000.00	.00	.00	.00	(92,000.00)
41-73-510	PARKS & REC MACHINERY & EQUIP	12,500.00	186,380.00	.00	.00	.00	(186,380.00)
41-73-610	PARKS & REC VEHICLES	47,814.25	204,500.00	.00	.00	.00	(204,500.00)
Total PARKS & RECREATION PROJECTS:		60,314.25	482,880.00	.00	.00	.00	(482,880.00)
Total CAPITAL PROJECTS FUND:		2,482,098.55	3,409,880.00	1,728,500.00	.00	1,728,500.00	(1,681,380.00)
Grand Totals:		2,482,098.55	3,409,880.00	1,728,500.00	.00	1,728,500.00	(1,681,380.00)

Water & Sewer Utility Enterprise Fund

Roy City Corporation FY 2024 Budget

IN THIS SECTION:

- Fund Summary
- Revenues
- Operating Expenses
- Administrative Expenses

Tab – Water & Sewer

WATER AND SEWER UTILITY ENTERPRISE FUND

Revenue

The Water and Sewer Utility Enterprise Fund operates to provide water, sewer, and system infrastructure to the residents of Roy City. For the 2024 fiscal year, there are no major changes anticipated to the services provided or the delivery of said services.

Roy City customers will not receive rate increases for water in FY 2024. As capital infrastructure needs increase, we will need to increase rates to make the necessary improvements. One of the largest needs we foresee for the future is an additional water storage tank.

Revenue estimates for the fund are as follows:

Revenue	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
Water	\$3,221,915	\$3,100,000	\$3,500,000
Sewer	5,221,447	5,025,000	5,275,000
Capital Improvements	909,618	900,000	900,000
Connection Fees	13,751	15,000	15,000
Impact Fees	30,550	50,350	50,350
Other	201,961	188,000	223,000
Contribution from Reserves	0	502,410	(5,020)
Total	\$9,599,242	\$9,780,760	\$9,958,330

The following chart shows the water rates for FY 2024:

Billing Classification per unit	FY 2023	Change	FY 2024 Proposed
Residential – Monthly	\$15.38	\$0	\$15.38
Residential County – Monthly	30.76	0	30.76
Commercial – Monthly	15.39	0	15.39
Commercial County - Monthly	30.77	0	30.77
Mobile Homes - Monthly	11.39	0	11.39
Residential water usage- Monthly:			
First 9,000 gallons (per 1,000 gallons)	0.82	0	0.82
Next 6,000 gallons (per 1,000 gallons)	1.62	0	1.62
Next 5,000 gallons (per 1,000 gallons)	1.87	0	1.87
Gallons over 20,000 (per 1,000 gallons)	2.16	0	2.16
Commercial water usage – Monthly:			
First 9,000 gallons (per 1,000 gallons)	0.90	0	0.90
Next 6,000 gallons (per 1,000 gallons)	1.62	0	1.62
Next 5,000 gallons (per 1,000 gallons)	1.87	0	1.87
Gallons over 20,000 (per 1,000 gallons)	2.16	0	2.16
Mobile home water usage – Monthly:			
First 9,000 gallons (per 1,000 gallons)	0.90	0	0.90
Next 6,000 gallons (per 1,000 gallons)	1.48	0	1.48

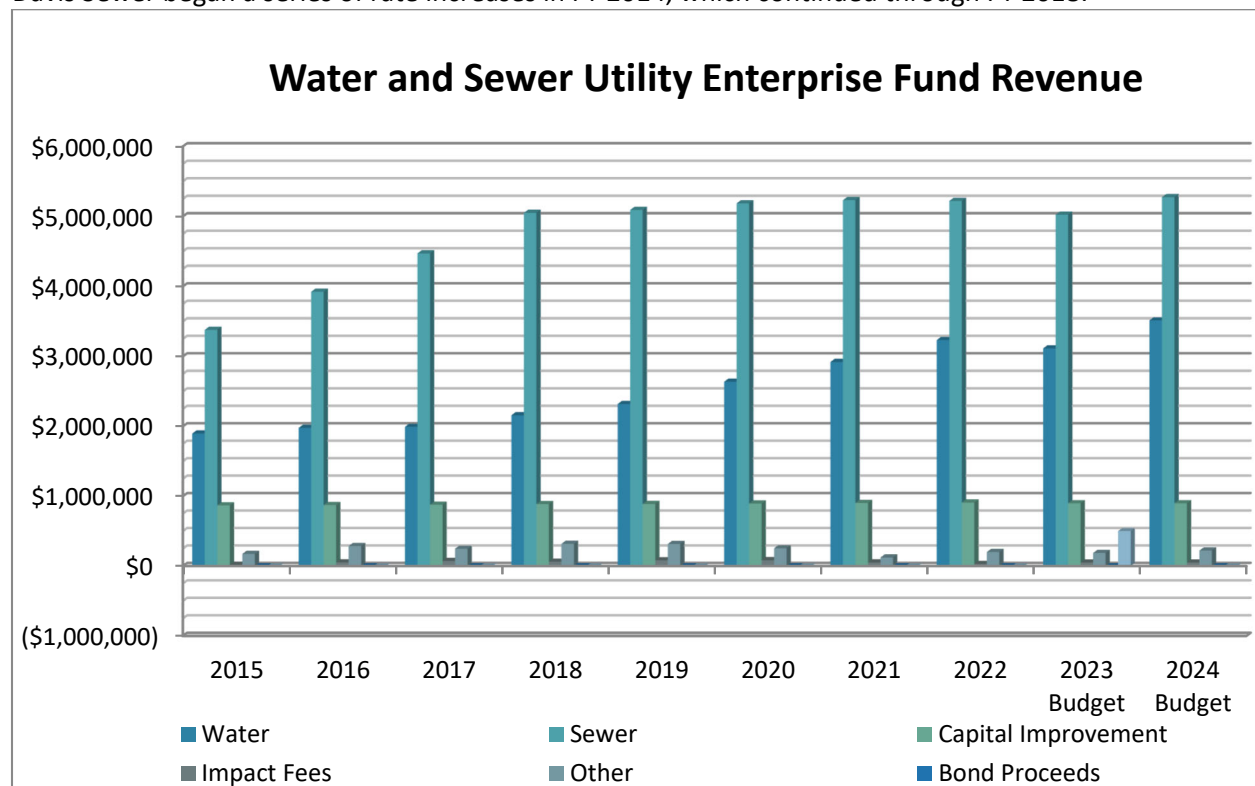
Next 5,000 gallons (per 1,000 gallons)	1.74	0	1.74
Gallons over 20,000 (per 1,000 gallons)	1.97	0	1.97

There are no increases being proposed by North Davis Sewer. The following chart shows the sewer rates for FY 2024:

North Davis Sewer system connections	FY 2022	Change	FY 2023 Proposed
Residential – Monthly	\$ 28.70	\$ 0.00	\$ 28.70
Residential County – Monthly	57.40	0.00	57.40
Commercial – Monthly	28.70	0.00	28.70
Commercial County - Monthly	57.40	0.00	57.40
Multi-unit residential - Monthly	28.70	0.00	28.70
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)	2.35	0.00	2.35
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)	4.70	0.00	4.70

The Central Weber Sewer Improvement District Board of Trustees is proposing to increase their service fees. If approved, this will go into effect on July 1, 2023 and will increase the fee from \$34.25 to \$35.60 monthly. We currently have 973 customers using Central Weber Sewer.

The following chart shows a comparison of revenue sources for the Water and Sewer Utility Fund. North Davis Sewer began a series of rate increases in FY 2014, which continued through FY 2018.

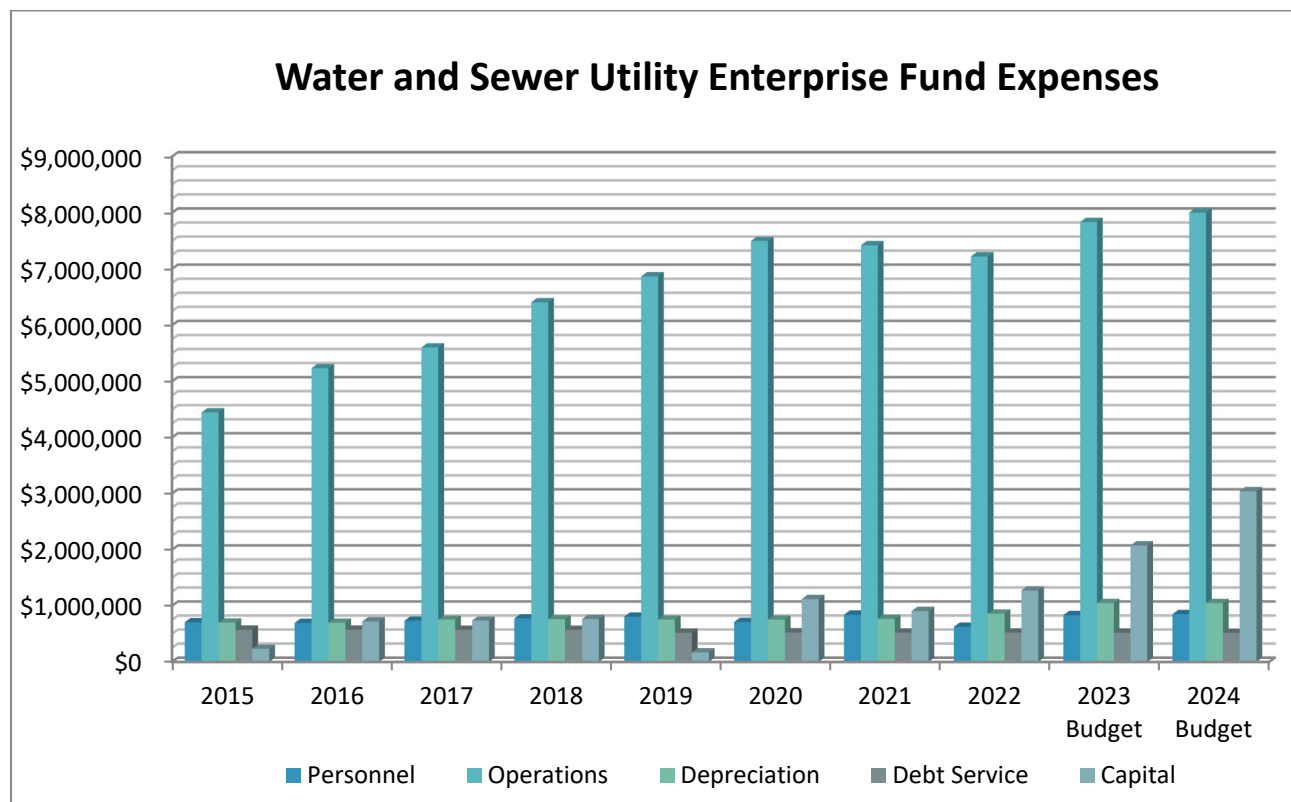


Revenue from impact and connection fees continues to be low because of fewer new homes being constructed. Other revenue is comprised of fees associated with late payment, disconnections, and terminated accounts; sale of assets; and rental of water shares. The late fees are currently set at \$35 for each occurrence.

Expenses

There are no major changes to the Water and Sewer Utility Enterprise Fund related to personnel. Operationally, we converted from bi-monthly billing to monthly billing in May 2022. Expenditures have increased accordingly but we feel this will serve the customers better.

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



Increases in the operations budget in FY 2014 through FY 2018 can be partially attributed to the increase in North Davis Sewer rates. Although this is a pass-through to the user, it shows as an expense on the financial statements.

Personnel and Benefits

As stated above for the General Fund, the budget includes a 5.0% COLA, a 2.0% to 2.5% (depending on years of service) merit and a 16% increase to health insurance premiums.

Operations

The interdepartmental transfers to the General Fund have been evaluated to ensure that an accurate time allocation is being presented. As salaries increase in the General Fund, the interdepartmental transfers also increase.

The department has increased line-item expenditures for engineering fees, water system maintenance and sewer system maintenance.

Debt Service

The Series 2008 Water & Sewer Revenue Bonds were called and reissued to the Series 2017. The bonds bear interest at 2.057% and mature in March 2028. Interest is due semi-annually in September and March, while principal payments are due annually in March. For FY 2024, the principal payment is \$466,000 and interest due is \$49,944 for a total of \$515,944 in debt service.

Departments

<i>Operations Division</i>	FY 2023 Budget	Change	FY 2024 Proposed
Personnel and Benefits	\$790,799	\$12,588	\$803,387
Operations	8,177,137	109,173	8,286,310
Capital	1,546,000	1,498,000	3,044,000
Total	\$10,513,936	\$1,619,761	\$12,133,697

Prior year comparison with proposed budget:

- Increase to engineering and maintenance operational costs.
- Interdepartmental transfer increases.
- Adjustment to debt service payments.
- Capital requests change annually.

<i>Administration Division</i>	FY 2023 Budget	Change	FY 2024 Proposed
Personnel and Benefits	\$43,013	\$4,711	\$47,724
Operations	769,811	51,098	820,909
Capital		0	0
Total	\$812,824	\$55,809	\$868,633

Prior year comparison with proposed budget:

- Interdepartmental transfer increases.

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. A description of capital is as follows:

Description	Amount
Covered parking at PW building - <i>split</i>	\$50,000
Waterline Replacement	900,000
New PRV pit 4000 Sat RR Tracks	150,000
SCADA – 4000 S PRV Pit	25,000
4400 S 1600 W Lift Station	1,500,000
4300 W Lift station pumps	50,000
Mini Excavator	84,000
2 Administration rotation trucks	110,000
Meter reader truck	40,000
Electrician truck	45,000
1-Ton Heavy Duty truck	90,000
	<u>\$3,044,000</u>

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 \$167,300.

Transfers

The City's FY 2024 budget includes transfers from the Water and Sewer Utility Enterprise Fund to the General Fund. These transfers compensate the General Fund for the cost of providing services necessary to operate. These transfers total \$968,847 to the General Fund.

Acct No	Acct Title	2021-22 Prior Year Actual	2022-23 Current Year Modified Budget	2023-24 Requested Budget	Adjustments To Requested Budget	2023-24 Recommended Budget	FY 2024 Budget vs. FY 2023
UTILITY ENTERPRISE FUND							
MISCELLANEOUS REVENUE							
50-36-100	INTEREST EARNED	12,661.87	15,000.00	50,000.00	.00	50,000.00	35,000.00
50-36-101	UNREALIZED LOSS ON INVESTMENT	(24,038.59)	.00	.00	.00	.00	.00
50-36-400	GAIN/(LOSS) ON ASSET DISPOSAL	7,900.00	.00	.00	.00	.00	.00
50-36-900	OTHER REVENUE - MISCELLANEOUS	158,561.40	150,000.00	150,000.00	.00	150,000.00	.00
Total MISCELLANEOUS REVENUE:		155,084.68	165,000.00	200,000.00	.00	200,000.00	35,000.00
ENTERPRISE REVENUE							
50-37-110	METERED WATER SALES	3,221,915.01	3,100,000.00	3,500,000.00	.00	3,500,000.00	400,000.00
50-37-120	CAPITAL IMPROVEMENT FEES	909,618.19	900,000.00	900,000.00	.00	900,000.00	.00
50-37-160	WATER CONNECTION FEES	13,751.20	15,000.00	15,000.00	.00	15,000.00	.00
50-37-180	HOOPER WATER ANNEXATION FEE	.00	.00	.00	.00	.00	.00
50-37-190	WATER IMPACT FEE	27,340.00	45,000.00	45,000.00	.00	45,000.00	.00
50-37-310	SEWER SERVICE CHARGES	5,221,447.46	5,025,000.00	5,275,000.00	.00	5,275,000.00	250,000.00
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 FEE	2,520.00	3,500.00	3,500.00	.00	3,500.00	.00
50-37-371	EAST SANITARY SEWER IMPACT FEE	690.00	1,850.00	1,850.00	.00	1,850.00	.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	502,410.00	(5,020.00)	.00	(5,020.00)	(507,430.00)
Total ENTERPRISE REVENUE:		9,420,119.36	9,615,760.00	9,758,330.00	.00	9,758,330.00	142,570.00
Net Total UTILITY ENTERPRISE FUND:		9,575,204.04	9,780,760.00	9,958,330.00	.00	9,958,330.00	177,570.00
Net Grand Totals:		9,575,204.04	9,780,760.00	9,958,330.00	.00	9,958,330.00	177,570.00

Acct No	Acct Title	2021-22 Prior Year Actual	2022-23 Current Year Modified Budget	2023-24 Requested Budget	Adjustments To Requested Budget	2023-24 Recommended Budget	FY 2024 Budget vs. FY 2023
UTILITY ENTERPRISE FUND							
WATER/SEWER UTILITY OPERATIONS							
50-40-090	EMPLOYEE WAGE REIMBURSEMEN	(7,698.95)	(6,000.00)	(7,941.00)	.00	(7,941.00)	(1,941.00)
50-40-100	OVERTIME	85,357.87	70,058.00	73,561.00	.00	73,561.00	3,503.00
50-40-110	PERMANENT EMPLOYEES WAGES	455,385.26	455,052.00	459,982.00	.00	459,982.00	4,930.00
50-40-120	PART-TIME/TEMPORARY WAGES	16,988.06	39,292.00	58,486.00	.00	58,486.00	19,194.00
50-40-130	FICA	42,094.92	43,178.00	45,290.00	.00	45,290.00	2,112.00
50-40-140	RETIREMENT	53,185.24	92,315.00	89,584.00	.00	89,584.00	(2,731.00)
50-40-141	PENSION EXPENSE	(109,011.90)	.00	.00	.00	.00	.00
50-40-150	INSURANCE	55,400.77	81,203.00	67,265.00	.00	67,265.00	(13,938.00)
50-40-160	WORKERS COMPENSATION	6,667.22	12,401.00	13,010.00	.00	13,010.00	609.00
50-40-170	UNEMPLOYMENT COMPENSATION	.00	600.00	650.00	.00	650.00	50.00
50-40-180	UNIFORM ALLOWANCE	3,025.00	2,700.00	3,500.00	.00	3,500.00	800.00
50-40-210	BOOKS, SUBSCRIP, & MEMBERSHIP	6,187.67	8,180.00	8,180.00	.00	8,180.00	.00
50-40-220	PUBLIC NOTICES	.00	750.00	750.00	.00	750.00	.00
50-40-230	TRAVEL/TRAINING EXPENSE	30,305.02	10,850.00	13,850.00	.00	13,850.00	3,000.00
50-40-240	OFFICE SUPPLIES & EXPENSE	4,145.97	5,200.00	5,200.00	.00	5,200.00	.00
50-40-245	PUBLIC EDUCATION	2,745.90	3,500.00	3,500.00	.00	3,500.00	.00
50-40-250	EQUIPMENT SUPPLIES & MAINT	.00	.00	.00	.00	.00	.00
50-40-260	BUILDING, GROUND, SUPPLY MAIN	17,864.54	35,875.00	44,227.00	.00	44,227.00	8,352.00
50-40-270	UTILITIES	138,295.76	233,500.00	233,500.00	.00	233,500.00	.00
50-40-280	TELEPHONE EXPENSE	608.98	550.00	550.00	.00	550.00	.00
50-40-300	HOMELAND SECURITY GRANT	.00	.00	.00	.00	.00	.00
50-40-310	PROFESSIONAL & TECHNICAL SVC	54,085.28	60,000.00	72,000.00	.00	72,000.00	12,000.00
50-40-320	PROF & TECH-INTERDEPARTMENTA	458,960.04	501,388.00	536,660.00	.00	536,660.00	35,272.00
50-40-330	COMPUTER PROGRAMMING	4,317.18	6,000.00	6,000.00	.00	6,000.00	.00
50-40-350	TELEMETERING	7,166.30	8,800.00	8,800.00	.00	8,800.00	.00
50-40-360	COMPUTER SUPPLIES	.00	.00	.00	.00	.00	.00
50-40-420	FUEL	29,818.95	30,000.00	34,500.00	.00	34,500.00	4,500.00
50-40-430	VEHICLE MAINTENANCE	29,941.02	33,450.00	33,450.00	.00	33,450.00	.00
50-40-440	WATER METERS	208,266.77	291,356.00	274,856.00	.00	274,856.00	(16,500.00)
50-40-450	STREET SURFACE MAINTENANCE	6,684.90	37,920.00	37,920.00	.00	37,920.00	.00
50-40-460	WATER SYSTEM OPERATIONS EXPE	179,733.11	108,541.00	108,541.00	.00	108,541.00	.00
50-40-461	SEWER SYSTEM OPERATIONS EXPE	30,217.90	41,536.00	41,536.00	.00	41,536.00	.00
50-40-470	RESERVOIR MAINTENANCE	26,157.72	30,900.00	30,900.00	.00	30,900.00	.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	6,620.53	10,250.00	10,250.00	.00	10,250.00	.00
50-40-510	INSURANCE	74,607.00	82,209.00	100,409.00	.00	100,409.00	18,200.00
50-40-520	RIVERDALE CITY SEWER SVC FEES	.00	.00	.00	.00	.00	.00
50-40-571	ASPHALT & CONCRETE DISPOSAL	.00	.00	.00	.00	.00	.00
50-40-580	CENTRAL WEBER SEWER	293,934.01	320,000.00	335,000.00	.00	335,000.00	15,000.00
50-40-600	DAVIS/WEBER CANAL	21,750.00	23,751.00	25,000.00	.00	25,000.00	1,249.00
50-40-610	NORTH DAVIS SEWER	3,458,853.37	3,550,000.00	3,550,000.00	.00	3,550,000.00	.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.	188,220.04	266,200.00	266,200.00	.00	266,200.00	.00
50-40-670	DEPRECIATION, UTILITY FUND	860,921.61	1,050,000.00	1,050,000.00	.00	1,050,000.00	.00
50-40-680	WEBER BASIN WATER	759,359.36	848,831.00	848,831.00	.00	848,831.00	.00
50-40-690	WATER SAMPLES	19,215.32	28,600.00	28,600.00	.00	28,600.00	.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	73,472.14	60,000.00	50,000.00	.00	50,000.00	(10,000.00)
50-40-821	BOND ISSUANCE COSTS	1,500.00	1,500.00	1,500.00	.00	1,500.00	.00
50-40-822	BOND INSURANCE & SURETY PREMI	.00	.00	.00	.00	.00	.00

Acct No	Acct Title	2021-22 Prior Year Actual	2022-23 Current Year Modified Budget	2023-24 Requested Budget	Adjustments To Requested Budget	2023-24 Recommended Budget	FY 2024 Budget vs. FY 2023
50-40-920	TRANSFER TO ENGINEERING	.00	.00	.00	.00	.00	.00
50-40-930	FRANCHISE FEE - WATER	194,821.39	186,000.00	210,000.00	.00	210,000.00	24,000.00
50-40-931	FRANCHISE FEE - SEWER	313,352.31	301,500.00	315,600.00	.00	315,600.00	14,100.00
50-40-940	RETAINED EARNINGS	.00	.00	.00	.00	.00	.00
Total WATER/SEWER UTILITY OPERATIONS:		8,103,523.58	8,967,936.00	9,089,697.00	.00	9,089,697.00	121,761.00
UTILITY ADMINISTRATION							
50-44-090	EMPLOYEE WAGE REIMBURSEMENT	(14,487.96)	(14,131.00)	(15,702.00)	.00	(15,702.00)	(1,571.00)
50-44-100	OVERTIME	35.55	500.00	500.00	.00	500.00	.00
50-44-110	PERMANENT EMPLOYEES WAGES	32,728.64	34,767.00	38,064.00	.00	38,064.00	3,297.00
50-44-120	PART-TIME/TEMPORARY WAGES	.00	.00	.00	.00	.00	.00
50-44-130	FICA	2,306.42	2,698.00	2,950.00	.00	2,950.00	252.00
50-44-140	RETIREMENT	5,351.28	5,886.00	6,244.00	.00	6,244.00	358.00
50-44-141	PENSION EXPENSE	(7,893.22)	.00	.00	.00	.00	.00
50-44-150	INSURANCE	6,675.77	13,185.00	15,554.00	.00	15,554.00	2,369.00
50-44-160	WORKERS COMPENSATION	26.80	58.00	64.00	.00	64.00	6.00
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	TRANSPORTATION ALLOWANCE	.00	.00	.00	.00	.00	.00
50-44-210	BOOKS, SUBSCRIPTIONS, & MEMBERSHIP	590.60	660.00	660.00	.00	660.00	.00
50-44-220	PUBLIC NOTICES	244.00	600.00	600.00	.00	600.00	.00
50-44-230	TRAVEL/TRAINING EXPENSE	2,672.21	2,600.00	2,600.00	.00	2,600.00	.00
50-44-235	HR PROGRAMS	269.94	980.00	980.00	.00	980.00	.00
50-44-240	OFFICE SUPPLIES & EXPENSE	36,561.11	68,000.00	68,000.00	.00	68,000.00	.00
50-44-250	EQUIPMENT SUPPLIES & MAINT	2,442.59	6,150.00	6,150.00	.00	6,150.00	.00
50-44-280	TELEPHONE EXPENSE	.00	300.00	300.00	.00	300.00	.00
50-44-310	PROFESSIONAL & TECHNICAL SVC	89,006.40	128,820.00	129,620.00	.00	129,620.00	800.00
50-44-320	PROF & TECH-INTERDEPARTMENTAL	358,455.00	402,962.00	432,187.00	.00	432,187.00	29,225.00
50-44-360	INFORMATION TECHNOLOGY	156,294.00	142,489.00	163,562.00	.00	163,562.00	21,073.00
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	9,512.41	16,000.00	16,000.00	.00	16,000.00	.00
50-44-620	SUNDRY CHARGES	(35.05)	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:		680,756.49	812,824.00	868,633.00	.00	868,633.00	55,809.00
Total UTILITY ENTERPRISE FUND:		8,784,280.07	9,780,760.00	9,958,330.00	.00	9,958,330.00	177,570.00
Grand Totals:		8,784,280.07	9,780,760.00	9,958,330.00	.00	9,958,330.00	177,570.00

Storm Water Utility Enterprise Fund

Roy City Corporation FY 2024 Budget

IN THIS SECTION:

- Fund Summary
- Revenues
- Expenses

Tab – Storm Water

STORM WATER UTILITY ENTERPRISE FUND

Revenue

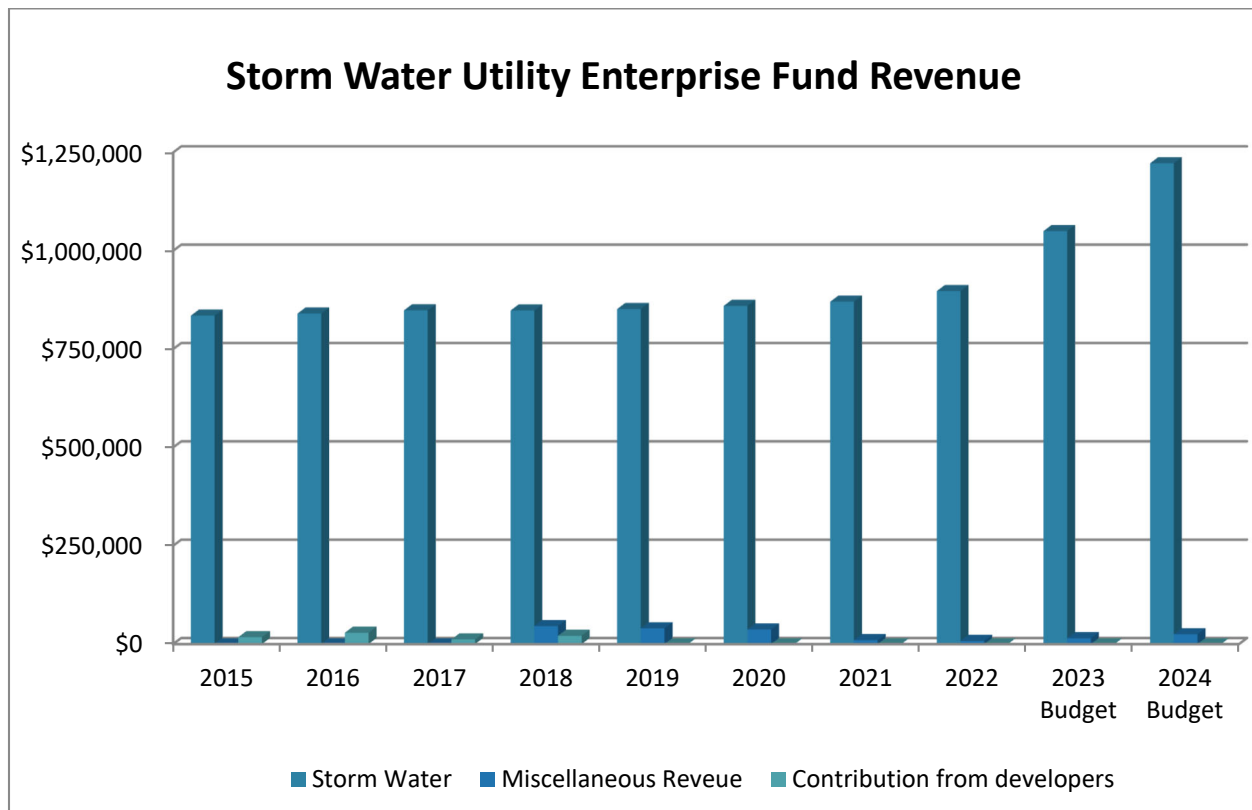
Due to the increased regulations and requirements for storm water, we are proposing a fee increase for FY 2024. The proposed rate increase will be effective July 1, 2023 and is as follows:

Billing Classification per unit	FY 2023	Change	FY 2024 Proposed
Residential Monthly	\$4.61	\$1.65	\$6.26

Revenue from storm water is as follows:

Revenue	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
Storm Water	\$897,651	\$1,050,000	\$1,222,500
Miscellaneous Revenue	8,066	15,000	25,000
Use of Retained Earnings	0	1,967	(43,648)
Total	\$905,717	\$1,066,967	\$1,203,852

Below is a historical summary of revenues for the fund:



Personnel and Benefits

As stated above for the General Fund, the budget includes a 5.0% COLA, a 2.0% or 2.5% (depending on years of service) merit and a 16% increase to health insurance premiums. The proposed fee increase includes adding one additional storm water employee. This will help the department meet maintenance and permit requirements required by storm water regulations.

Operating Expenses

The interdepartmental transfers to the General Fund have been evaluated to ensure that an accurate time allocation is being presented. As salaries increase in the General Fund, the interdepartmental transfers also increase.

	FY 2023 Budget	Change	FY 2024 Proposed
Personnel and Benefits	\$320,839	\$58,093	\$378,932
Operations	746,128	78,792	824,920
Capital	377,500	(\$227,500)	150,000
Total	\$1,444,467	(\$90,615)	\$1,353,852

Prior year comparison with proposed budget:

- Increase in office supply for monthly billing change.
- Interdepartmental transfer increases.
- Increase in depreciation.
- Capital requests change annually.

Capital Assets

The following storm water projects are included in the FY 2024 budget:

Description	Amount
Repair Meadow Creek Fish Pond Island	\$50,000
Covered parking structure at PW - <i>split</i>	50,000
Work truck	50,000
	\$150,000

Transfers

The City's FY 2024 budget includes transfers from the Storm Water Utility Enterprise Fund to the General Fund and the Water and Sewer Enterprise Fund. These transfers compensate these funds for the cost of providing services necessary to operate. These transfers total \$167,079 to the General Fund and \$6,281 to the Water and Sewer Utility Enterprise Fund.

Acct No	Acct Title	2020-21 Prior Year Actual	2021-22 Current Year Modified Budget	2022-23 Requested Budget	Adjustments To Requested Budget	2022-23 Recommended Budget	FY 2023 Budget vs. FY 2022
STORM WATER UTILITY FUND							
INTERGOVERNMENTAL							
51-33-701	GRANTS FROM LOCAL SOURCES	.00	.00	.00	.00	.00	.00
	Total INTERGOVERNMENTAL:	.00	.00	.00	.00	.00	.00
MISCELLANEOUS REVENUE							
51-36-100	INTEREST EARNED	10,021.43	22,000.00	15,000.00	.00	15,000.00	(7,000.00)
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:	10,021.43	22,000.00	15,000.00	.00	15,000.00	(7,000.00)
ENTERPRISE REVENUE							
51-37-310	STORM SEWER UTILITY FEE	870,647.35	1,050,000.00	1,050,000.00	.00	1,050,000.00	.00
51-37-940	USE OF RETAINED EARNINGS	.00	.00	1,967.00	.00	1,967.00	1,967.00
	Total ENTERPRISE REVENUE:	870,647.35	1,050,000.00	1,051,967.00	.00	1,051,967.00	1,967.00
CONTRIBUTIONS AND TRANSFERS							
51-38-300	CONTRIBUTION - PRIVATE SOURCE	.00	.00	.00	.00	.00	.00
51-38-310	CONTRIBUTION FROM GENERAL FU	.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 EARNI	.00	.00	.00	.00	.00	.00
	Total CONTRIBUTIONS AND TRANSFERS:	.00	.00	.00	.00	.00	.00
	Net Total STORM WATER UTILITY FUND:	880,668.78	1,072,000.00	1,066,967.00	.00	1,066,967.00	(5,033.00)

Acct No	Acct Title	2020-21 Prior Year Actual	2021-22 Current Year Modified Budget	2022-23 Requested Budget	Adjustments To Requested Budget	2022-23 Recommended Budget	FY 2022 Budget vs. FY 2021
STORM WATER UTILITY FUND							
OPERATING EXPENDITURES							
51-40-090	EMPLOYEE WAGE REIMBURSEMEN	(2,566.20)	(2,566.00)	(2,000.00)	.00	(2,000.00)	566.00
51-40-100	OVERTIME	24,960.66	22,000.00	22,000.00	.00	22,000.00	.00
51-40-110	PERMANENT EMPLOYEES WAGES	172,971.09	176,239.00	178,570.00	.00	178,570.00	2,331.00
51-40-120	PART-TIME/TEMPORARY WAGES	4,060.42	8,200.00	13,137.00	.00	13,137.00	4,937.00
51-40-130	FICA	15,090.08	15,791.00	14,819.00	.00	14,819.00	(972.00)
51-40-140	RETIREMENT	98,212.70	35,750.00	41,852.00	.00	41,852.00	6,102.00
51-40-150	INSURANCE	21,116.11	50,478.00	47,073.00	.00	47,073.00	(3,405.00)
51-40-160	WORKERS COMPENSATION	3,156.93	4,558.00	4,288.00	.00	4,288.00	(270.00)
51-40-170	UNEMPLOYMENT COMPENSATION	.00	140.00	200.00	.00	200.00	60.00
51-40-180	UNIFORM ALLOWANCE	812.50	450.00	900.00	.00	900.00	450.00
51-40-200	MAINTENANCE	5,376.00	10,000.00	10,000.00	.00	10,000.00	.00
51-40-210	BOOKS, SUBSCRIP, & MEMBERSHIP	4,192.98	5,000.00	5,000.00	.00	5,000.00	.00
51-40-220	PUBLIC NOTICES	.00	1,000.00	1,000.00	.00	1,000.00	.00
51-40-230	TRAVEL/TRAINING EXPENSE	9,258.81	9,000.00	9,000.00	.00	9,000.00	.00
51-40-235	HR PROGRAMS	.00	280.00	280.00	.00	280.00	.00
51-40-240	OFFICE SUPPLIES & EXPENSE	8,652.88	5,750.00	6,275.00	.00	6,275.00	525.00
51-40-245	PUBLIC EDUCATION	.00	2,000.00	2,000.00	.00	2,000.00	.00
51-40-250	EQUIPMENT SUPPLIES & MAINT	9,252.99	13,000.00	13,000.00	.00	13,000.00	.00
51-40-280	TELEPHONE EXPENSE	2,028.63	.00	.00	.00	.00	.00
51-40-310	PROFESSIONAL & TECHNICAL SVC	39,568.83	26,720.00	37,400.00	.00	37,400.00	10,680.00
51-40-320	PROF & TECHNICAL - INTERDEPART	127,958.04	141,841.00	154,770.00	.00	154,770.00	12,929.00
51-40-321	PROF & TECHNICAL - INTER W/S	5,795.04	5,795.00	5,653.00	.00	5,653.00	(142.00)
51-40-420	FUEL	5,028.53	10,000.00	12,000.00	.00	12,000.00	2,000.00
51-40-430	VEHICLE MAINTENANCE	6,008.06	14,000.00	14,000.00	.00	14,000.00	.00
51-40-460	SYSTEMS OPERATIONS EXPENSE	87,238.05	150,000.00	162,000.00	.00	162,000.00	12,000.00
51-40-500	LEASED PROPERTY	7,500.00	11,450.00	11,450.00	.00	11,450.00	.00
51-40-571	STREET SWEEPING DISPOSAL	10,933.14	20,000.00	20,000.00	.00	20,000.00	.00
51-40-590	UNCOLLECTABLE ACCOUNTS	582.09	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	149,088.36	207,758.00	225,300.00	.00	225,300.00	17,542.00
51-40-690	WATER SAMPLES	1,240.00	2,500.00	2,500.00	.00	2,500.00	.00
51-40-930	FRANCHISE FEE	52,238.86	57,000.00	52,500.00	.00	52,500.00	(4,500.00)
51-40-940	RETAINED EARNINGS CONTRIBUTIO	.00	65,866.00	.00	.00	.00	(65,866.00)
Total OPERATING EXPENDITURES:		869,755.58	1,072,000.00	1,066,967.00	.00	1,066,967.00	(5,033.00)
Total STORM WATER UTILITY FUND:		869,755.58	1,072,000.00	1,066,967.00	.00	1,066,967.00	(5,033.00)

Solid Waste Utility Enterprise Fund

Roy City Corporation FY 2024 Budget

IN THIS SECTION:

- Fund Summary
- Revenues
- Expenses

Tab – Solid Waste

SOLID WASTE UTILITY ENTERPRISE FUND

Roy City offers garbage collection and recycling collection to its residents. Prior to 2016, the City offered a dumpster program whereby residents could rent the dumpsters for yard clean-up. Regulatory agencies over storm water determined that the open containers discharged contaminants during rain storms that flowed into the storm drains. From that point, regulations required the containers to be covered and or contained to prevent the leaching.

Revenue

The City's contractor for collection, Waste Management, and Weber County both raised fees for FY 2024. The FY 2024 budget includes an increase to the FY 2024 rate calculation. The proposed rate increases will be effective July 1, 2023 and are as follows:

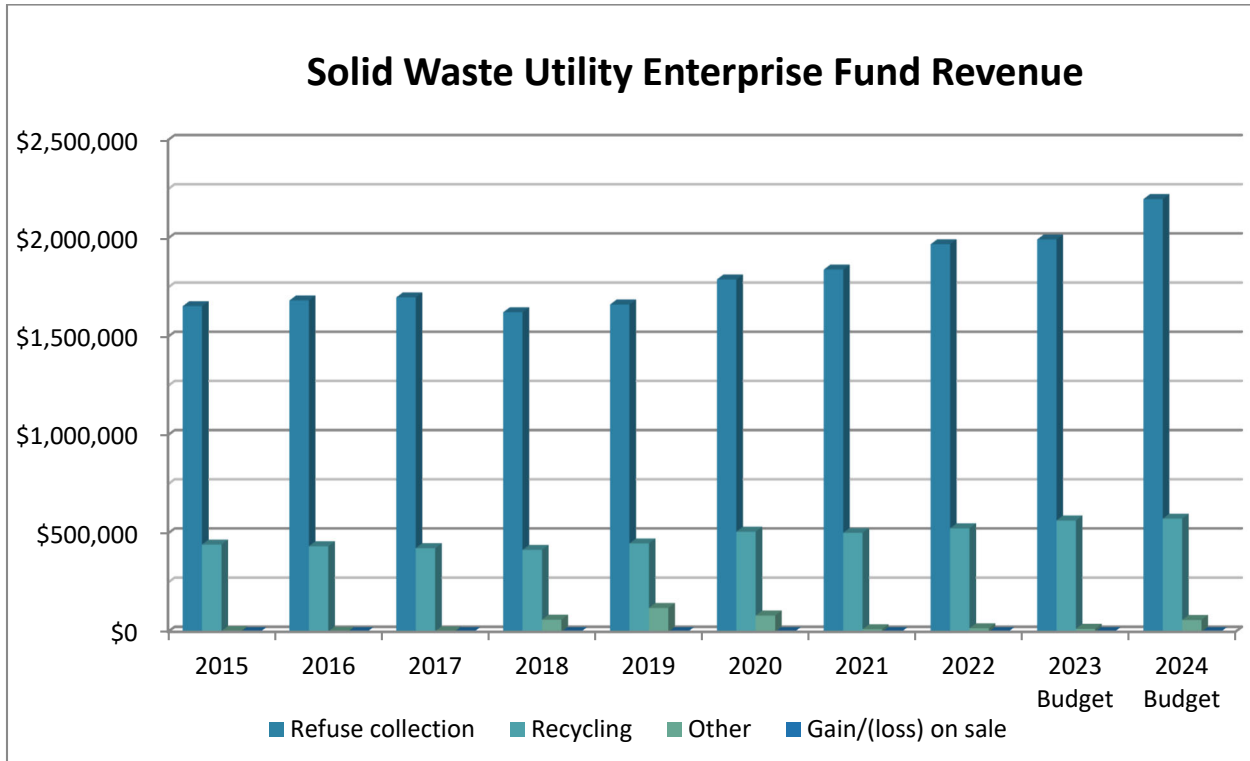
Billing Classification per unit	FY 2023	Change	FY 2024 Proposed
Garbage with recycling – Monthly	\$13.36	\$0.80	\$14.16
Garbage without recycling – Monthly	14.75	0.89	15.64
Garbage (county) – Monthly	26.72	1.60	28.32
Garbage, recycling, extra 96 gallon can – Monthly	21.98	1.32	23.30
Garbage, without recycling, extra 96 gallon can – Monthly	23.38	1.40	24.78
Garbage, recycling, extra 64 gallon can – Monthly	20.88	1.25	22.13
Garbage, without recycling, extra 64 gallon can – Monthly	22.27	1.34	23.61
Extra cans – Monthly	8.62	0.52	9.14
Recycle can	7.21	.43	7.64

Revenue from refuse collection and recycling is as follows:

Revenue	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
Refuse Collection	\$1,970,232	\$1,994,560	\$2,200,000
Recycling	525,827	565,776	575,000
Other	17,780	15,000	60,000
Contributions from Fund Balance	0	102,942	(6,611)
Total	\$2,513,839	\$2,678,278	\$2,828,389

Roy City's policy on recycling includes an opt-out option each June. Currently the City's participation rate is at 61.54%.

A historical summary of fund revenue follows:



Personnel

With the discontinuance of the dumpster program, there are no employees in the Solid Waste Utility Enterprise Fund. The neighborhood clean-up program is staffed by General Fund and Water and Sewer Utility employees, for which the Solid Waste Utility reimburses through its the operations budget.

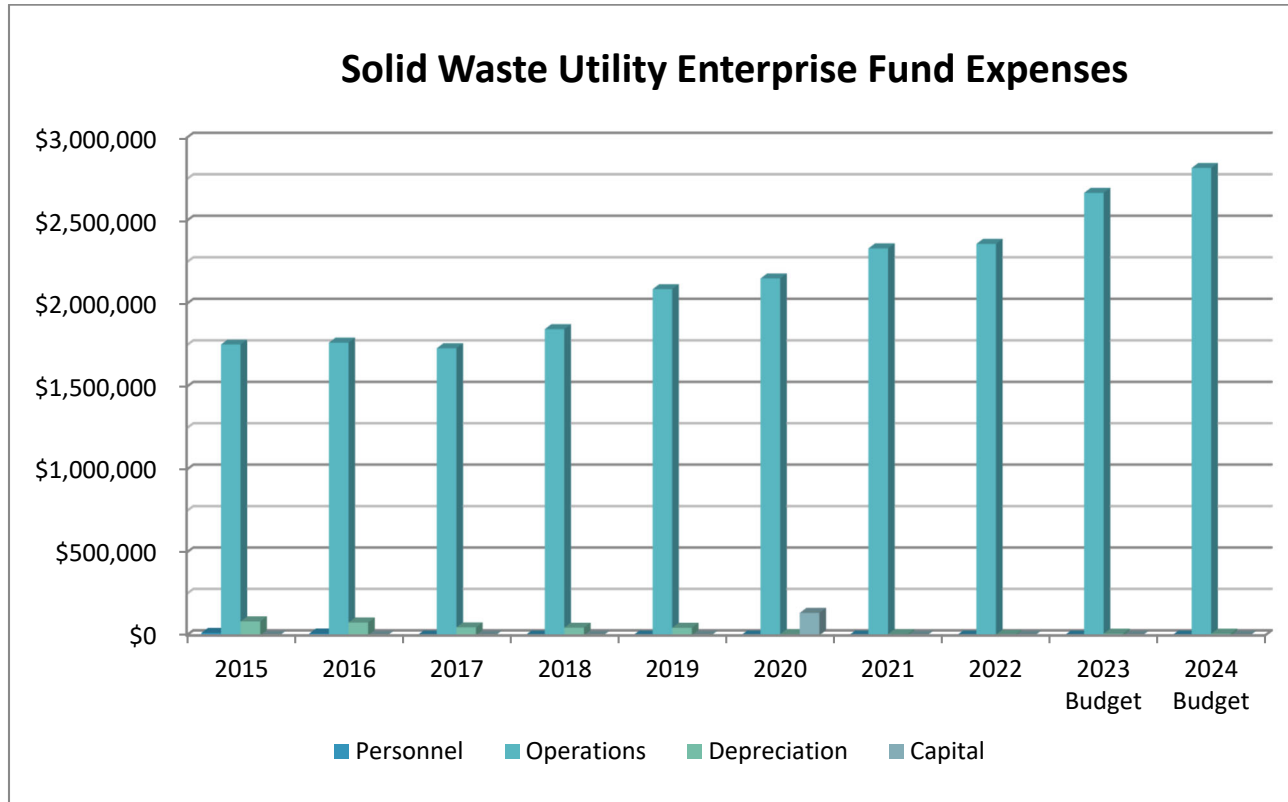
Operating Expenditures

As salaries increase in the General Fund, interdepartmental transfers increase. This year we added \$25,000 to help with neighborhood clean-up assistance.

Transfers

The City's FY 2023 budget includes transfers from the Solid Waste Utility Enterprise Fund to the General Fund and Water and Sewer Utility Enterprise Fund. These transfers compensate these funds for the cost of providing services necessary to operate. These transfers total \$277,820 to the General Fund and \$19,918 to the Water and Sewer Utility Enterprise Fund.

A summary of expenses for the fund is as follows:



	FY 2023 Budget	Change	FY 2024 Proposed
Operations	\$2,678,278	\$150,111	\$2,828,389
Capital	0	170,000	170,000
Contributions to Reserves	0	0	0
Total	\$2,678,278	\$320,111	\$2,998,389

Prior year comparison with proposed budget:

- Added \$25,000 for neighborhood clean up assistance.
- Interdepartmental transfer increases.
- Increased costs from Weber County Landfill and Waste Management are included.

Capital Assets

The following solid waste capital expenditures are included in the FY 2024 budget:

Description	Amount
Covered parking at PW building – <i>split</i>	\$50,000
Covered dumpsters	100,000
Dump trailer	20,000
	\$170,000

Acct No	Acct Title	2021-22 Prior Year Actual	2022-23 Current Year Modified Budget	2023-24 Requested Budget	Adjustments To Requested Budget	2023-24 Recommended Budget	FY 2024 Budget vs. FY 2023
SOLID WASTE UTILITY FUND							
MISCELLANEOUS REVENUE							
53-36-100	INTEREST EARNED	17,780.76	15,000.00	60,000.00	.00	60,000.00	45,000.00
53-36-101	UNREALIZED LOSS ON INVESTMENT	(29,364.86)	.00	.00	.00	.00	.00
53-36-400	GAIN/(LOSS) ON SALE OF ASSETS	.00	.00	.00	.00	.00	.00
53-36-900	OTHER REVENUE - NOT IDENTIFIED	.00	.00	.00	.00	.00	.00
Total MISCELLANEOUS REVENUE:		(11,584.10)	15,000.00	60,000.00	.00	60,000.00	45,000.00
ENTERPRISE REVENUE							
53-37-710	REFUSE COLLECTION	1,970,231.87	1,994,560.00	2,200,000.00	.00	2,200,000.00	205,440.00
53-37-750	RECYCLING REVENUE	525,826.61	565,776.00	575,000.00	.00	575,000.00	9,224.00
53-37-940	USE OF RETAINED EARNINGS	.00	102,942.00	(6,611.00)	.00	(6,611.00)	(109,553.00)
Total ENTERPRISE REVENUE:		2,496,058.48	2,663,278.00	2,768,389.00	.00	2,768,389.00	105,111.00
Net Total SOLID WASTE UTILITY FUND:		2,484,474.38	2,678,278.00	2,828,389.00	.00	2,828,389.00	150,111.00
Net Grand Totals:		2,484,474.38	2,678,278.00	2,828,389.00	.00	2,828,389.00	150,111.00

Acct No	Acct Title	2021-22 Prior Year Actual	2022-23 Current Year Modified Budget	2023-24 Requested Budget	Adjustments To Requested Budget	2023-24 Recommended Budget	FY 2024 Budget vs. FY 2023
SOLID WASTE UTILITY FUND							
SOLID WASTE ADMINISTRATION							
53-40-100	OVERTIME	.00	.00	.00	.00	.00	.00
53-40-110	PERMANENT EMPLOYEES WAGES	.00	.00	.00	.00	.00	.00
53-40-120	PART-TIME/TEMPORARY WAGES	.00	.00	.00	.00	.00	.00
53-40-130	FICA	.00	.00	.00	.00	.00	.00
53-40-140	RETIREMENT	.00	.00	.00	.00	.00	.00
53-40-150	INSURANCE	.00	.00	.00	.00	.00	.00
53-40-160	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00
53-40-170	UNEMPLOYMENT COMPENSATION	.00	.00	.00	.00	.00	.00
53-40-210	BOOKS, SUBSCRIP, & MEMBERSHIP	160.62	300.00	300.00	.00	300.00	.00
53-40-220	PUBLIC NOTICES	61.00	150.00	150.00	.00	150.00	.00
53-40-230	TRAVEL/TRAINING EXPENSE	375.99	750.00	750.00	.00	750.00	.00
53-40-240	OFFICE SUPPLIES	5,401.55	16,000.00	16,000.00	.00	16,000.00	.00
53-40-250	EQUIPMENT SUPPLIES & MAINT	610.63	1,000.00	1,000.00	.00	1,000.00	.00
53-40-280	TELEPHONE EXPENSE	.00	280.00	280.00	.00	280.00	.00
53-40-310	PROFESSIONAL & TECHNICAL SVC	22,185.30	27,025.00	27,225.00	.00	27,225.00	200.00
53-40-320	PROF & TECH - INTERDEPARTMENT	238,338.96	263,587.00	277,820.00	.00	277,820.00	14,233.00
53-40-321	PROF & TECH - INTERDEPT W/S UT	18,957.96	16,478.00	19,918.00	.00	19,918.00	3,440.00
53-40-360	INFORMATION TECHNOLOGY	17,366.04	15,832.00	18,174.00	.00	18,174.00	2,342.00
53-40-420	FUEL	.00	3,000.00	3,000.00	.00	3,000.00	.00
53-40-430	VEHICLE MAINTENANCE	.00	2,500.00	2,500.00	.00	2,500.00	.00
53-40-510	INSURANCE	5,328.96	5,872.00	7,172.00	.00	7,172.00	1,300.00
53-40-560	CONTRACT - RESIDENTIAL PICKUP	833,154.94	915,750.00	985,800.00	.00	985,800.00	70,050.00
53-40-561	CONTRACT - RECYCLING PICK-UP	414,439.63	517,777.00	503,500.00	.00	503,500.00	(14,277.00)
53-40-570	COUNTY LANDFILL - RESIDENTIAL	631,930.34	624,000.00	724,500.00	.00	724,500.00	100,500.00
53-40-571	COUNTY LANDFILL - DUMPSTER PR	20,658.86	93,602.00	32,600.00	.00	32,600.00	(61,002.00)
53-40-590	UNCOLLECTIBLE ACCOUNTS	2,425.22	6,000.00	6,000.00	.00	6,000.00	.00
53-40-600	CLEAN UP PROGRAMS	.00	.00	25,000.00	.00	25,000.00	25,000.00
53-40-620	SUNDRY CHARGES	.00	200.00	200.00	.00	200.00	.00
53-40-670	DEPRECIATION	3,769.66	10,000.00	10,000.00	.00	10,000.00	.00
53-40-930	FRANCHISE FEE - SOLID WASTE	149,763.51	158,175.00	166,500.00	.00	166,500.00	8,325.00
53-40-940	RETAINED EARNINGS	.00	.00	.00	.00	.00	.00
Total SOLID WASTE ADMINISTRATION:		2,364,929.17	2,678,278.00	2,828,389.00	.00	2,828,389.00	150,111.00
Total SOLID WASTE UTILITY FUND:		2,364,929.17	2,678,278.00	2,828,389.00	.00	2,828,389.00	150,111.00
Grand Totals:		2,364,929.17	2,678,278.00	2,828,389.00	.00	2,828,389.00	150,111.00

Internal Service Funds

Roy City Corporation FY 2024 Budget

IN THIS SECTION:

- Fund Summary
 - Information Technology
 - Risk Management

Tab – Internal Service Funds

Information Technology Fund

Roy City Corporation FY 2024 Budget

IN THIS SECTION:

- Revenues
- Expenses

Tab – Information Technology

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 \$908,675.

Personnel and Benefits

As stated above for the General Fund, the budget includes a 5.0% COLA, 2.0% to 2.5% (depending on years of service) merit and 16% increase to health insurance.

Operating Expenses

	FY 2023 Budget	Change	FY 2024 Proposed
Personnel and Benefits	\$194,485	\$24,174	\$218,659
Operations	613,120	76,896	690,016
Capital	335,000	(\$260,000)	75,000
Total	\$1,142,605	(\$158,930)	\$983,675

Prior year comparison with proposed budget:

- Increases in telephone expenses and system supplies & maintenance.
- Increase in professional & technical for increased costs in annual service contracts.

Capital Assets

Capital outlay includes the following:

Description	Amount
Rotational vehicle	\$61,000
AC Unit: FD31 Cage	7,000
Replace Palo Firewalls	7,000
	\$75,000

Acct No	Acct Title	2021-22 Prior Year Actual	2022-23 Current Year Modified Budget	2023-24 Requested Budget	Adjustments To Requested Budget	2023-24 Recommended Budget	FY 2024 Budget vs. FY 2023
INFORMATION TECHNOLOGY							
MISCELLANEOUS REVENUE							
60-36-400	GAIN (LOSS) - DISPOSAL OF F/A	.00	.00	.00	.00	.00	.00
60-36-900	MISCELLANEOUS INCOME	.00	.00	.00	.00	.00	.00
Total MISCELLANEOUS REVENUE:		.00	.00	.00	.00	.00	.00
CONTRIBUTIONS AND TRANSFERS							
60-38-310	CONTRIBUTION FROM GENERAL FU	425,000.00	.00	.00	.00	.00	.00
60-38-700	CONTRIBUTION FROM FUND BALA	.00	16,000.00	.00	.00	.00	(16,000.00)
Total CONTRIBUTIONS AND TRANSFERS:		425,000.00	16,000.00	.00	.00	.00	(16,000.00)
SPECIAL FUND REVENUE							
60-39-910	CHARGES FOR DATA PROCESSING	870,298.08	791,605.00	908,675.00	.00	908,675.00	117,070.00
Total SPECIAL FUND REVENUE:		870,298.08	791,605.00	908,675.00	.00	908,675.00	117,070.00
Net Total INFORMATION TECHNOLOGY:		1,295,298.08	807,605.00	908,675.00	.00	908,675.00	101,070.00
Net Grand Totals:		1,295,298.08	807,605.00	908,675.00	.00	908,675.00	101,070.00

Acct No	Acct Title	2021-22 Prior Year Actual	2022-23 Current Year Modified Budget	2023-24 Requested Budget	Adjustments To Requested Budget	2023-24 Recommended Budget	FY 2024 Budget vs. FY 2023
INFORMATION TECHNOLOGY							
OPERATING EXPENDITURES							
60-40-090	EMPLOYEE WAGE REIMBURSEMENT	.00	.00	.00	.00	.00	.00
60-40-100	OVERTIME	5,258.01	4,000.00	4,000.00	.00	4,000.00	.00
60-40-110	PERMANENT EMPLOYEES WAGES	124,712.53	128,773.00	138,452.00	.00	138,452.00	9,679.00
60-40-120	PART-TIME/TEMPORARY WAGES	.00	.00	.00	.00	.00	.00
60-40-130	FICA	9,531.72	10,157.00	10,898.00	.00	10,898.00	741.00
60-40-140	RETIREMENT	22,306.14	23,649.00	24,660.00	.00	24,660.00	1,011.00
60-40-150	INSURANCE	26,278.75	24,885.00	37,415.00	.00	37,415.00	12,530.00
60-40-160	WORKERS COMPENSATION	1,565.98	2,921.00	3,134.00	.00	3,134.00	213.00
60-40-170	UNEMPLOYMENT COMPENSATION	.00	100.00	100.00	.00	100.00	.00
60-40-210	BOOKS, SUBSCRIP, & MEMBERSHIP	12.99	1,650.00	1,650.00	.00	1,650.00	.00
60-40-220	PUBLIC NOTICES	.00	.00	.00	.00	.00	.00
60-40-230	TRAVEL/TRAINING EXPENSE	.00	3,500.00	3,500.00	.00	3,500.00	.00
60-40-240	OFFICE SUPPLIES & EXPENSE	178.32	300.00	300.00	.00	300.00	.00
60-40-280	TELEPHONE EXPENSE	47,063.94	67,800.00	90,696.00	.00	90,696.00	22,896.00
60-40-300	SYSTEM SUPPLIES & MAINTENANCE	106,299.66	132,400.00	147,000.00	.00	147,000.00	14,600.00
60-40-310	PROFESSIONAL & TECHNICAL SVC	191,396.85	262,270.00	301,670.00	.00	301,670.00	39,400.00
60-40-420	FUEL	1,331.78	1,000.00	1,000.00	.00	1,000.00	.00
60-40-430	VEHICLE MAINTENANCE	509.59	1,000.00	1,000.00	.00	1,000.00	.00
60-40-550	DEPRECIATION	88,386.99	143,200.00	143,200.00	.00	143,200.00	.00
60-40-620	SUNDRY CHARGES	.00	.00	.00	.00	.00	.00
Total OPERATING EXPENDITURES:		624,833.25	807,605.00	908,675.00	.00	908,675.00	101,070.00
Total INFORMATION TECHNOLOGY:		624,833.25	807,605.00	908,675.00	.00	908,675.00	101,070.00
Grand Totals:		624,833.25	807,605.00	908,675.00	.00	908,675.00	101,070.00

Risk Management Fund

Roy City Corporation FY 2024 Budget

IN THIS SECTION:

- Revenues
- Expenses

Tab – Risk Management

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 \$358,602, a 22.14% increase from the previous year due to an increase in insurance premiums.

The budget includes estimates for claims occurring during the year. The City's insurance provider is Utah Local Governments Trust.

	FY 2023 Budget	Change	FY 2024 Proposed
General Risk Management	\$58,602	\$ 0	\$58,602
Insurance Premiums	175,000	65,000	240,000
Claims	60,000	0	60,000
Total	\$293,602	\$65,000	\$358,602

Acct No	Acct Title	2021-22 Prior Year Actual	2022-23 Current Year Modified Budget	2023-24 Requested Budget	Adjustments To Requested Budget	2023-24 Recommended Budget	FY 2024 Budget vs. FY 2023
RISK MANAGEMENT FUND							
MISCELLANEOUS REVENUE							
63-36-900	MISCELLANEOUS INCOME	.00	.00	.00	.00	.00	.00
	Total MISCELLANEOUS REVENUE:	.00	.00	.00	.00	.00	.00
CONTRIBUTIONS AND TRANSFERS							
63-38-000	TRANSFER FROM GENERAL FUND	.00	.00	.00	.00	.00	.00
63-38-220	TRANSFER FROM UTILITY FUND	.00	.00	.00	.00	.00	.00
63-38-500	CLAIMS REIMBURSEMENT	34,105.12	.00	.00	.00	.00	.00
63-38-510	USE OF RETAINED EARNINGS	.00	.00	.00	.00	.00	.00
	Total CONTRIBUTIONS AND TRANSFERS:	34,105.12	.00	.00	.00	.00	.00
SPECIAL FUND REVENUE							
63-39-920	CHARGES FOR INSURANCE COVERA	266,451.96	293,602.00	358,602.00	.00	358,602.00	65,000.00
	Total SPECIAL FUND REVENUE:	266,451.96	293,602.00	358,602.00	.00	358,602.00	65,000.00
	Net Total RISK MANAGEMENT FUND:	300,557.08	293,602.00	358,602.00	.00	358,602.00	65,000.00
	Net Grand Totals:	300,557.08	293,602.00	358,602.00	.00	358,602.00	65,000.00

Acct No	Acct Title	2021-22 Prior Year Actual	2022-23 Current Year Modified Budget	2023-24 Requested Budget	Adjustments To Requested Budget	2023-24 Recommended Budget	FY 2024 Budget vs. FY 2023
RISK MANAGEMENT FUND							
OPERATING EXPENDITURES							
63-40-210	BOOKS, SUBSCRIP, & MEMBERSHIP	.00	.00	.00	.00	.00	.00
63-40-220	PERSONNEL TRAINING MATERIALS	.00	500.00	500.00	.00	500.00	.00
63-40-230	TRAVEL/TRAINING	.00	1,225.00	1,225.00	.00	1,225.00	.00
63-40-240	INCENTIVE PROGRAMS - RISK MGT	(10.25)	2,000.00	2,000.00	.00	2,000.00	.00
63-40-250	PRE-EMPLOYMENT EXP - ADMIN	7,792.10	10,475.00	10,475.00	.00	10,475.00	.00
63-40-490	GENERAL RISK MANAGEMENT	19,692.20	44,402.00	44,402.00	.00	44,402.00	.00
63-40-500	INSURANCE PREMIUMS	172,800.34	175,000.00	240,000.00	.00	240,000.00	65,000.00
63-40-510	ADMIN EXPENDITURES	.00	.00	.00	.00	.00	.00
63-40-660	REIMBURSEMENT-PRESCIP SAFE	.00	.00	.00	.00	.00	.00
63-40-680	RESERVES FOR CLAIMS	57,319.70	60,000.00	60,000.00	.00	60,000.00	.00
63-40-740	CAPITAL ASSETS	.00	.00	.00	.00	.00	.00
Total OPERATING EXPENDITURES:		257,594.09	293,602.00	358,602.00	.00	358,602.00	65,000.00
Total RISK MANAGEMENT FUND:		257,594.09	293,602.00	358,602.00	.00	358,602.00	65,000.00
Grand Totals:		257,594.09	293,602.00	358,602.00	.00	358,602.00	65,000.00

Special Revenue Funds

Roy City Corporation FY 2024 Budget

IN THIS SECTION:

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

Tab – Special Revenue Funds

Storm Sewer Development Fund

Roy City Corporation FY 2024 Budget

IN THIS SECTION:

- Revenues
- Expenses

Tab – Storm Sewer Development

SPECIAL REVENUE FUNDS

Storm Sewer Development Fund

Revenue in the Storm Sewer Development Fund is generated from impact fees charged on building permits. The commercial development fees are based on the size of the construction and exceed the \$750 fee.

Revenue	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
Storm Sewer Fees	\$52,862	\$45,000	\$50,000
Interest	1,367	1,000	5,000
Contribution from Fund Balance	0	150,000	141,000
Total	\$54,229	\$196,000	\$196,000

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

Description	Amount
4800 S. Storm Drain	\$146,000
4000 S. Detention Basin Upgrades	50,000
	\$196,000

Acct No	Acct Title	2021-22 Prior Year Actual	2022-23 Current Year Modified Budget	2023-24 Requested Budget	Adjustments To Requested Budget	2023-24 Recommended Budget	FY 2024 Budget vs. FY 2023
STORM SEWER DEVELOPMENT							
CHARGES FOR SERVICES							
67-34-100	STORM SEWER DEVELOPMENT FEES	52,862.18	45,000.00	50,000.00	.00	50,000.00	5,000.00
67-34-330	SEWER CONNECTION FEE	.00	.00	.00	.00	.00	.00
Total CHARGES FOR SERVICES:		52,862.18	45,000.00	50,000.00	.00	50,000.00	5,000.00
MISCELLANEOUS REVENUE							
67-36-100	INTEREST EARNINGS	1,366.62	1,000.00	5,000.00	.00	5,000.00	4,000.00
67-36-101	UNREALIZED LOSS ON INVESTMENT	(2,234.05)	.00	.00	.00	.00	.00
67-36-400	SALE OF FIXED ASSETS	.00	.00	.00	.00	.00	.00
67-36-900	MISCELLANEOUS REVENUE	.00	.00	.00	.00	.00	.00
Total MISCELLANEOUS REVENUE:		(867.43)	1,000.00	5,000.00	.00	5,000.00	4,000.00
CONTRIBUTIONS AND TRANSFERS							
67-38-700	CONTRIBUTION FROM FUND BALA	.00	150,000.00	141,000.00	.00	141,000.00	(9,000.00)
Total CONTRIBUTIONS AND TRANSFERS:		.00	150,000.00	141,000.00	.00	141,000.00	(9,000.00)
Net Total STORM SEWER DEVELOPMENT:		51,994.75	196,000.00	196,000.00	.00	196,000.00	.00
Net Grand Totals:		51,994.75	196,000.00	196,000.00	.00	196,000.00	.00

Acct No	Acct Title	2021-22 Prior Year Actual	2022-23 Current Year Modified Budget	2023-24 Requested Budget	Adjustments To Requested Budget	2023-24 Recommended Budget	FY 2024 Budget vs. FY 2023
STORM SEWER DEVELOPMENT							
OPERATING EXPENDITURES							
67-40-200	MAINTENANCE	.00	.00	.00	.00	.00	.00
67-40-310	CAPITAL PROJECTS	24,123.60	196,000.00	196,000.00	.00	196,000.00	.00
67-40-320	CONTRIBUTION TO FUND BALANCE	.00	.00	.00	.00	.00	.00
67-40-740	NEW EQUIPMENT	.00	.00	.00	.00	.00	.00
67-40-780	DEPRECIATION	.00	.00	.00	.00	.00	.00
Total OPERATING EXPENDITURES:		24,123.60	196,000.00	196,000.00	.00	196,000.00	.00
Total STORM SEWER DEVELOPMENT:		24,123.60	196,000.00	196,000.00	.00	196,000.00	.00
Grand Totals:		24,123.60	196,000.00	196,000.00	.00	196,000.00	.00

Park Development Fund

Roy City Corporation FY 2024 Budget

IN THIS SECTION:

- Revenues
- Expenses

Tab - Park Development

Park Development Fund

Revenue for the Park Development Fund is also generated from impact fees charged on building permits and is estimated to be \$30,000. The impact fee is \$1,000 per building lot and is not charged to commercial development. For FY 2024, the City estimates that 30 homes will be constructed.

Revenue	FY 2022 Actual	FY 2023 Budget	FY 2024 Budget
Park Development Fees	\$30,200	\$30,000	\$30,000
Interest	671	1,000	3,000
Contribution from Fund Balance	0	155,667	240,000
Total	\$30,871	\$186,667	\$273,000

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

Description	Amount
Pickleball courts at George Wahlen North Park	\$173,333
Dog Park	66,667
	0
	\$240,000

Acct No	Acct Title	2021-22 Prior Year Actual	2022-23 Current Year Modified Budget	2023-24 Requested Budget	Adjustments To Requested Budget	2023-24 Recommended Budget	FY 2024 Budget vs. FY 2023
PARK DEVELOPMENT							
CHARGES FOR SERVICES							
68-34-100	PARK DEVELOPMENT FEES	30,200.00	30,000.00	30,000.00	.00	30,000.00	.00
	Total CHARGES FOR SERVICES:	30,200.00	30,000.00	30,000.00	.00	30,000.00	.00
MISCELLANEOUS REVENUE							
68-36-100	INTEREST EARNINGS	670.83	1,000.00	3,000.00	.00	3,000.00	2,000.00
68-36-101	UNREALIZED LOSS ON INVESTMENT	(1,044.38)	.00	.00	.00	.00	.00
	Total MISCELLANEOUS REVENUE:	(373.55)	1,000.00	3,000.00	.00	3,000.00	2,000.00
CONTRIBUTIONS AND TRANSFERS							
68-38-110	EQUITY TRANSFER - CAP PROJ FND	.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	155,667.00	240,000.00	.00	240,000.00	84,333.00
	Total CONTRIBUTIONS AND TRANSFERS:	.00	155,667.00	240,000.00	.00	240,000.00	84,333.00
	Net Total PARK DEVELOPMENT:	29,826.45	186,667.00	273,000.00	.00	273,000.00	86,333.00
	Net Grand Totals:	29,826.45	186,667.00	273,000.00	.00	273,000.00	86,333.00

Acct No	Acct Title	2021-22 Prior Year Actual	2022-23 Current Year Modified Budget	2023-24 Requested Budget	Adjustments To Requested Budget	2023-24 Recommended Budget	FY 2024 Budget vs. FY 2023
PARK DEVELOPMENT							
OPERATING EXPENDITURES							
68-40-200	MAINTENANCE	1,993.62	.00	.00	.00	.00	.00
68-40-300	PROFESSIONAL & TECHNICAL SVC	.00	.00	.00	.00	.00	.00
68-40-310	CAPITAL PROJECTS	90,835.23	186,667.00	273,000.00	.00	273,000.00	86,333.00
68-40-320	CONTRIBUTION TO FUND BALANCE	.00	.00	.00	.00	.00	.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	ADA 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:		92,828.85	186,667.00	273,000.00	.00	273,000.00	86,333.00
Total PARK DEVELOPMENT:		92,828.85	186,667.00	273,000.00	.00	273,000.00	86,333.00
Grand Totals:		92,828.85	186,667.00	273,000.00	.00	273,000.00	86,333.00

Cemetery Perpetual Fund

Roy City Corporation FY 2024 Budget

IN THIS SECTION:

- Revenues
- Expenses

Tab - Cemetery

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 the plots available in the cemetery have been sold, and therefore no budget has been set for the Fund.

Administration is currently looking into options and funding for adding an additional cemetery in the future. The current fund balance can be used to purchase additional property. Additional funding will most likely be needed and would need a transfer from the General Fund reserve balance. The current balance available in the cemetery perpetual fund is approximately \$167,000.

Roy City Corporation
Step System Wage Scale
7/1/2023

Position	Department	Step		Span of Pay Range	Annual Salary Range	
		1	18		Min	Max
		Base	2.50%			
			Max			
Secretary I	Complex	\$ 14.68	\$ 22.00	49.86%	\$ 30,534.40	\$ 45,760.00
Janitor/Custodian	Bldg Maint	\$ 15.46	\$ 23.17	49.87%	\$ 32,156.80	\$ 48,193.60
Customer Service Clerk I	Finance	\$ 15.65	\$ 23.48	50.03%	\$ 32,552.00	\$ 48,838.40
Court Clerk	Court	\$ 16.11	\$ 24.17	50.03%	\$ 33,508.80	\$ 50,273.60
Secretary II	Various	\$ 16.41	\$ 24.62	50.03%	\$ 34,132.80	\$ 51,209.60
Records Clerk	Police	\$ 16.64	\$ 24.95	49.94%	\$ 34,611.20	\$ 51,896.00
Investigations Evidence Clerk	Police	\$ 16.64	\$ 24.95	49.94%	\$ 34,611.20	\$ 51,896.00
Customer Service Clerk II	Finance	\$ 16.64	\$ 24.95	49.94%	\$ 34,611.20	\$ 51,896.00
Equipment Operator I	Parks	\$ 17.06	\$ 25.59	50.00%	\$ 35,484.80	\$ 53,227.20
Equipment Operator I	Streets	\$ 17.06	\$ 25.59	50.00%	\$ 35,484.80	\$ 53,227.20
Operator I	Water	\$ 17.06	\$ 25.59	50.00%	\$ 35,484.80	\$ 53,227.20
Operator I	Storm Water	\$ 17.06	\$ 25.59	50.00%	\$ 35,484.80	\$ 53,227.20
Maintenance Technician I	Bldg Maint	\$ 17.06	\$ 25.59	50.00%	\$ 35,484.80	\$ 53,227.20
Apprentice Mechanic (Internally tied to EOI)	Fleet Services	\$ 17.06	\$ 25.59	50.00%	\$ 35,484.80	\$ 53,227.20
Animal Control Officer	Police	\$ 17.23	\$ 25.81	49.80%	\$ 35,838.40	\$ 53,684.80
Customer Service Clerk/Billing Asst	Finance	\$ 17.72	\$ 26.58	50.00%	\$ 36,857.60	\$ 55,286.40
Heavy Equipment Operator II	Parks	\$ 18.01	\$ 26.99	49.86%	\$ 37,460.80	\$ 56,139.20
Heavy Equipment Operator II	Streets	\$ 18.01	\$ 26.99	49.86%	\$ 37,460.80	\$ 56,139.20
Operator II	Water	\$ 18.01	\$ 26.99	49.86%	\$ 37,460.80	\$ 56,139.20
Operator II	Storm Water	\$ 18.01	\$ 26.99	49.86%	\$ 37,460.80	\$ 56,139.20
Maintenance Technician II	Bldg Maint	\$ 18.01	\$ 26.99	49.86%	\$ 37,460.80	\$ 56,139.20
Accountant (Journey Level)	Finance	\$ 18.90	\$ 28.33	49.89%	\$ 39,312.00	\$ 58,926.40
Accounting Technician	Finance	\$ 19.14	\$ 28.69	49.90%	\$ 39,811.20	\$ 59,675.20
Finance Clerk	Finance	\$ 19.50	\$ 29.26	50.05%	\$ 40,560.00	\$ 60,860.80
Leadman (Operator III)	Parks/Rec	\$ 19.62	\$ 29.41	49.90%	\$ 40,809.60	\$ 61,172.80
Leadman (Operator III)	Various	\$ 19.62	\$ 29.41	49.90%	\$ 40,809.60	\$ 61,172.80
Leadman (Operator III)	Water	\$ 19.62	\$ 29.41	49.90%	\$ 40,809.60	\$ 61,172.80
Office Manager/Admin Asst	Police	\$ 19.89	\$ 29.84	50.03%	\$ 41,371.20	\$ 62,067.20
Office Manager/Admin Asst	Fire	\$ 19.89	\$ 29.84	50.03%	\$ 41,371.20	\$ 62,067.20
Office Manager/Backflow Administrator	PW Admin	\$ 20.46	\$ 30.67	49.90%	\$ 42,556.80	\$ 63,793.60
Code Enforcement Official	Comm Dev	\$ 20.59	\$ 30.85	49.83%	\$ 42,827.20	\$ 64,168.00
Program Supervisor I	Complex	\$ 20.92	\$ 31.37	49.95%	\$ 43,513.60	\$ 65,249.60
Program Coordinator	Recreation	\$ 20.92	\$ 31.37	49.95%	\$ 43,513.60	\$ 65,249.60
HR Generalist/Risk Analyst	Finance	\$ 21.46	\$ 32.17	49.91%	\$ 44,636.80	\$ 66,913.60
Risk Specialist/Legal Assistant	Legal	\$ 21.46	\$ 32.17	49.91%	\$ 44,636.80	\$ 66,913.60
Office Manager	Comm Dev	\$ 21.74	\$ 32.61	50.00%	\$ 45,219.20	\$ 67,828.80
Payroll/HR Technician	Finance	\$ 21.74	\$ 32.61	50.00%	\$ 45,219.20	\$ 67,828.80
Journey Mechanic (Internally Tied to Foreman)	Fleet Services	\$ 21.97	\$ 32.95	49.98%	\$ 45,697.60	\$ 68,536.00
Foreman	Parks	\$ 21.97	\$ 32.95	49.98%	\$ 45,697.60	\$ 68,536.00
Foreman	Streets	\$ 21.97	\$ 32.95	49.98%	\$ 45,697.60	\$ 68,536.00
Foreman	Fleet Services	\$ 21.97	\$ 32.95	49.98%	\$ 45,697.60	\$ 68,536.00
Foreman	Bldg Maint	\$ 21.97	\$ 32.95	49.98%	\$ 45,697.60	\$ 68,536.00
Foreman	Water	\$ 21.97	\$ 32.95	49.98%	\$ 45,697.60	\$ 68,536.00
Foreman	Storm Water	\$ 21.97	\$ 32.95	49.98%	\$ 45,697.60	\$ 68,536.00
Records Manager	Police	\$ 22.37	\$ 33.55	49.98%	\$ 46,529.60	\$ 69,784.00
Court Clerk Supervisor	Court	\$ 22.37	\$ 33.55	49.98%	\$ 46,529.60	\$ 69,784.00
IT Technician	IT	\$ 22.69	\$ 34.01	49.89%	\$ 47,195.20	\$ 70,740.80
Police Project Coordinator/Office Manager	Police	\$ 23.89	\$ 35.82	49.94%	\$ 49,691.20	\$ 74,505.60
Executive Assistant	Legislative	\$ 23.99	\$ 36.01	50.10%	\$ 49,899.20	\$ 74,900.80
GIS Specialist	Public Works	\$ 24.54	\$ 36.79	49.92%	\$ 51,043.20	\$ 76,523.20
Executive Assistant/City Recorder	Legislative	\$ 25.19	\$ 37.77	49.94%	\$ 52,395.20	\$ 78,561.60
Journey Electrician	PW Admin	\$ 25.45	\$ 38.15	49.90%	\$ 52,936.00	\$ 79,352.00
Supervisor	Complex	\$ 25.68	\$ 38.50	49.92%	\$ 53,414.40	\$ 80,080.00
Building & Code Enforcement Official	Comm Dev	\$ 25.96	\$ 38.93	49.96%	\$ 53,996.80	\$ 80,974.40
Utility Billing Supervisor	Finance	\$ 26.02	\$ 39.01	49.92%	\$ 54,121.60	\$ 81,140.80
Human Resources Coordinator	Finance	\$ 26.02	\$ 39.01	49.92%	\$ 54,121.60	\$ 81,140.80
Accountant	Finance	\$ 27.24	\$ 40.86	50.00%	\$ 56,659.20	\$ 84,988.80
IT Specialist	IT	\$ 27.24	\$ 40.86	50.00%	\$ 56,659.20	\$ 84,988.80
Utility Billing Supervisor/City Treasurer	Finance	\$ 27.36	\$ 41.02	49.93%	\$ 56,908.80	\$ 85,321.60

Supervisor	Recreation	\$ 28.50	\$ 42.72	49.89%	\$ 59,280.00	\$ 88,857.60
Superintendent	Parks	\$ 28.50	\$ 42.72	49.89%	\$ 59,280.00	\$ 88,857.60
Superintendent	Fleet Services	\$ 28.50	\$ 42.72	49.89%	\$ 59,280.00	\$ 88,857.60
Superintendent	Bldg Maint	\$ 28.50	\$ 42.72	49.89%	\$ 59,280.00	\$ 88,857.60
Superintendent	Streets	\$ 28.50	\$ 42.72	49.89%	\$ 59,280.00	\$ 88,857.60
Superintendent	Public Facilities	\$ 28.50	\$ 42.72	49.89%	\$ 59,280.00	\$ 88,857.60
Superintendent	Water/Storm	\$ 28.50	\$ 42.72	49.89%	\$ 59,280.00	\$ 88,857.60
Master Electrician	Public Works	\$ 29.02	\$ 43.53	50.00%	\$ 60,361.60	\$ 90,542.40
IT Supervisor	IT	\$ 31.07	\$ 46.60	49.98%	\$ 64,625.60	\$ 96,928.00
Accounting Manager	Finance	\$ 31.97	\$ 47.93	49.92%	\$ 66,497.60	\$ 99,694.40
Deputy Director	Parks/Rec	\$ 37.25	\$ 55.84	49.91%	\$ 77,480.00	\$ 116,147.20
Deputy Director	Public Works	\$ 37.25	\$ 55.84	49.91%	\$ 77,480.00	\$ 116,147.20
City Planner	Comm Dev	\$ 38.54	\$ 57.80	49.97%	\$ 80,163.20	\$ 120,224.00
Assistant City Attorney	Legal	\$ 41.19	\$ 61.79	50.01%	\$ 85,675.20	\$ 128,523.20
Parks & Recreation Director		\$ 43.11	\$ 64.63	49.92%	\$ 89,668.80	\$ 134,430.40
Community & Economic Development Director		\$ 44.67	\$ 66.99	49.97%	\$ 92,913.60	\$ 139,339.20
Management Services Director		\$ 45.86	\$ 68.79	50.00%	\$ 95,388.80	\$ 143,083.20
Public Works Director		\$ 46.49	\$ 69.73	49.99%	\$ 96,699.20	\$ 145,038.40
Community Development Director/Asst City Manager		\$ 46.91	\$ 70.34	49.95%	\$ 97,572.80	\$ 146,307.20
City Attorney		\$ 52.94	\$ 79.39	49.96%	\$ 110,115.20	\$ 165,131.20
City Manager		\$ 56.01	\$ 83.98	49.94%	\$ 116,500.80	\$ 174,678.40

Position	Department	Step		Span of Pay Range	Annual Salary Range	
		1	12			
		Base	3.75%			
			Max		Min	Max
Firefighter/EMT (2880)	Fire & Rescue	\$ 16.67	\$ 24.99	49.91%	\$ 48,009.60	\$ 71,971.20
Engineer/Firefighter II (2880)	Fire & Rescue	\$ 18.85	\$ 28.25	49.87%	\$ 54,288.00	\$ 81,360.00
Firefighter/Paramedic (2880)	Fire & Rescue	\$ 19.39	\$ 29.06	49.87%	\$ 55,843.20	\$ 83,692.80
FirefighterII/Senior Paramedic (2880)	Fire & Rescue	\$ 20.37	\$ 30.51	49.78%	\$ 58,665.60	\$ 87,868.80
Fire Captain (2880)	Fire & Rescue	\$ 23.09	\$ 34.62	49.94%	\$ 66,499.20	\$ 99,705.60
Fire Battalion Chief (2080)	Fire & Rescue	\$ 40.16	\$ 60.21	49.93%	\$ 83,523.01	\$ 125,227.01
Fire Battalion Chief (2880)	Fire & Rescue	\$ 29.00	\$ 43.49	49.97%	\$ 83,520.00	\$ 125,251.20
Deputy Director	Fire & Rescue	\$ 43.84	\$ 65.75	49.98%	\$ 91,187.20	\$ 136,760.00
Police Officer	Police	\$ 26.33	\$ 39.48	49.94%	\$ 54,766.40	\$ 82,118.40
Master Officer	Police	\$ 28.97	\$ 43.45	49.98%	\$ 60,257.60	\$ 90,376.00
Sergeant	Police	\$ 33.54	\$ 50.29	49.94%	\$ 69,763.20	\$ 104,603.20
Police Captain	Police	\$ 39.45	\$ 59.13	49.89%	\$ 82,056.00	\$ 122,990.40
Fire Chief		\$ 46.45	\$ 69.65	49.95%	\$ 96,616.00	\$ 144,872.00
Chief of Police		\$ 50.49	\$ 75.69	49.91%	\$ 105,019.20	\$ 157,435.20

ROY CITY CORPORATION
FY2024 Part-Time/Seasonal Compensation Schedule

Position		Salary Range	
		Minimum	Maximum
Recreation Specialist I	rec	\$ 10.71	\$ 16.07
Recreation Specialist II	rec	\$ 11.78	\$ 17.67
Recreation Specialist III	rec	\$ 13.92	\$ 20.88
Recreation Supervisor I	rec	\$ 16.07	\$ 24.11
Recreation Supervisor II	rec	\$ 17.14	\$ 25.71
Recreation Program Coordinator	rec	\$ 18.21	\$ 27.32
Office/Concession worker	aq	\$ 10.71	\$ 16.07
Concession supervisor	aq	\$ 13.39	\$ 20.09
Office aide supervisor	aq	\$ 13.39	\$ 20.09
Lifeguard I	aq	\$ 11.78	\$ 17.67
Lifeguard II	aq	\$ 12.85	\$ 19.28
Head lifeguard	aq	\$ 13.92	\$ 20.88
Assistant program supervisor	aq	\$ 16.07	\$ 24.11
Office worker	cx	\$ 10.71	\$ 16.07
Office aide supervisor	cx	\$ 13.39	\$ 20.09
Lifeguard I	cx	\$ 11.78	\$ 17.67
Lifeguard II	cx	\$ 12.85	\$ 19.28
WSI I	cx	\$ 13.92	\$ 20.88
WSI II	cx	\$ 14.99	\$ 22.49
Assistant program supervisor	cx	\$ 16.07	\$ 24.11
Aerobics instructor	cx	\$ 17.14	\$ 25.71
Aerobics supervisor	cx	\$ 18.21	\$ 27.32
Receptionist/secretary	fn	\$ 13.53	\$ 20.30
Billing clerk	fr	\$ 15.34	\$ 23.01
Court clerk	jc	\$ 15.34	\$ 23.01
Clerk	ced	\$ 15.34	\$ 23.01
Laborer	various	\$ 12.85	\$ 19.28
Heaving equip operator	various	\$ 16.24	\$ 24.36
Crossing guard	po	\$ 13.30	\$ 19.95
Crossing guard supervisor	po	\$ 15.45	\$ 23.18
Bailiff	po	\$ 24.59	\$ 36.89
Janitor	pw	\$ 12.41	\$ 18.62
Mayor		\$ 13,401.70	
Council		\$ 9,090.90	

ROY CITY CORPORATION
FY2024 Part-Time Fire Compensation Schedule

Position	Proposed Salary Range			
		Minimum		Maximum
Firefighter/EMT	fr	\$ 16.67	\$	25.01
Engineer/FFII	fr	\$ 18.85	\$	28.28
Firefighter/Paramedic	fr	\$ 19.39	\$	29.09
Firefighter II/Senior Paramedic	fr	\$ 20.37	\$	30.56
Fire Inspector	fr	\$ 16.07	\$	24.11

Ordinance No. 23-6

An Ordinance of Roy City Amending Roy City Code by Amending Portions of Title 9 to Update Roy City Building and Construction Codes in Accordance with the Utah Uniform Building Standard Act and the Rules Promulgated Thereunder; and by Providing That This Ordinance Shall Become Effective Immediately Upon Posting After Final Passage.

WHEREAS, the Utah State Building Code Commission has recommended that updated editions of the International Codes be adopted by the state; and

WHEREAS, the State of Utah has mandated that cities adopt and enforce the 2021 International Building Code, the 2021 International Residential Code, the 2021 International Mechanical Code, the 2021 International Plumbing Code, the 2021 International Fire Code, the 2020 National Electrical Code, the 2021 International Fuel Gas Code, the 2021 International Energy Conservation Code, and the 2021 International Swimming Pool and Spa Code; and

WHEREAS, the Roy City Building Official has reviewed the building and construction codes and recommends their adoption; and

WHEREAS, the City Council has determined that adopting these updated codes is in the best interest and protects the health, safety, convenience, and general welfare of the citizens of Roy;

NOW THEREFORE, be it ordained by the Roy City Council as follows:

Title 9 of the Roy City Municipal Code is hereby amended by adopting and updating the following chapters and sections of Title 9 of the Roy City Code:

Chapter 1

BUILDING CODES AND REGULATIONS

SECTION:

- 9-1-1: General Provisions
- 9-1-2: Building Codes
- 9-1-3: Electrical Code
- 9-1-4: Mechanical Code
- 9-1-5: Plumbing Code
- 9-1-6: Residential Code
- 9-1-7: Swimming Pool and Spa Code
- 9-1-8: Fuel Gas Code
- 9-1-9: Energy Conservation Code
- 9-1-10: Abatement of Dangerous Building Code
- 9-1-11: Administration and Enforcement
- 9-1-12: Appendices and Amendments

9-1-2: **BUILDING CODES**

- A. International Building Code: The ~~2018~~ 2021 edition of the International Building Code is hereby adopted as the building code of the city.
- B. International Building Code Standards: The ~~2018~~ 2021 edition of the International Building Code Standards is hereby adopted as the guidelines the building official shall follow in requiring compliance to the building code.

9-1-4: **MECHANICAL CODE**

The ~~2018~~ 2021 International Mechanical Code is hereby adopted as the mechanical code of the city.

9-1-5: **PLUMBING CODE**

The ~~2018~~ 2021 International Plumbing Code is hereby adopted as the plumbing code of the city.

9-1-6: **RESIDENTIAL CODE**

The ~~2015~~ 2021 International Residential Code is hereby adopted as the residential code of the city. Appendix Q of the International Residential Code is hereby adopted.

9-1-7: **~~FUEL GAS CODE~~ SWIMMING POOL AND SPA CODE**

~~The 2018 International Fuel Gas Code is hereby adopted as the fuel gas code of the city.~~ The 2021 International Swimming Pool and Spa Code is hereby adopted as the swimming pool and spa code of the city.

9-1-8: **~~ENERGY CONSERVATION CODE~~ FUEL GAS CODE**

~~The 2018 International Energy Conservation Code is hereby adopted as the energy conservation code of the city.~~ The 2021 International Fuel Gas Code is hereby adopted as the fuel gas code of the city.

9-1-9: **~~ABATEMENT OF DANGEROUS BUILDINGS CODE~~ ENERGY CONSERVATION CODE**

~~The 2006 Abatement of Dangerous Buildings Code is hereby adopted as the abatement of dangerous buildings code of the city.~~ The 2021 International Energy Conservation Code is hereby adopted as the energy conservation code of the city.

9-1-10: **~~ADMINISTRATION AND ENFORCEMENT~~ ABATEMENT OF
DANGEROUS BUILDINGS CODE**

~~Except for section 108 or as otherwise amended herein, chapter 1 of the 2006 edition of the international building code is adopted for the administration and enforcement of all codes mentioned in this title. The 1997 Abatement of Dangerous Buildings Code is hereby adopted as the abatement of dangerous buildings code of the city.~~

9-1-11: **~~APPENDICES AND AMENDMENTS~~ ADMINISTRATION AND
ENFORCEMENT**

~~All appendices to the above codes and any and all amendments to the above codes promulgated in the Utah Uniform Building Standard Act rules by the Utah State Building Codes Commission and the Utah State Fire Prevention Board are hereby adopted. Except for section 108 or as otherwise amended herein, chapter 1 of the 2006 edition of the international building code is adopted for the administration and enforcement of all codes mentioned in this title.~~

9-1-12: **APPENDICES AND AMENDMENTS**

All appendices to the above codes and any and all amendments to the above codes promulgated in the Utah Uniform Building Standard Act rules by the Utah State Building Codes Commission and the Utah State Fire Prevention Board are hereby adopted, (2021 Code).

CHAPTER 2

FIRE PREVENTION

9-2-2: DEFINITIONS

The following words and phrases, whenever used in this chapter, shall be construed as defined in this section unless from the context a different meaning is intended or unless a different meaning specifically defined and more particularly directed to the use of such words or phrases:

CLASS IA LIQUID: Any liquid as defined by the ~~2018~~ 2021 International Fire Code.

CLASS IB LIQUID: Any liquid as defined by the ~~2018~~ 2021 International Fire Code.

CLASS IC LIQUID: Any liquid as defined by the ~~2018~~ 2021 International Fire Code.

PERMIT: Any permit required by the ~~2015~~ 2021 International Fire Code, and includes open burning.

9-2-3: FIRE CODE AND FIRE CODE STANDARDS

A. For the purpose of prescribing regulations governing conditions hazardous to life and property from fire and explosion, the entire ~~2018~~ 2021 edition of the International Fire Code (IFC), including the International Fire Code Standards, is hereby adopted as recommended by the international code council and the international conference of building officials, including appendices A through K thereof, with such deletions, modifications, exceptions, and amendments as set forth below. The IFC, as adopted above, is hereby fully incorporated as if set out at length herein, and from the effective date of this chapter, the provisions thereof shall be controlling within the corporate limits of the city.

Robert Dandoy
Mayor

ATTEST:

Brittany Fowers
City Recorder

Voting:

Councilmember Ann Jackson _____

Councilmember Diane Wilson _____

Councilmember Sophie Paul _____

Councilmember Randy Scadden _____

Councilmember Joe Paul _____