

ROY CITY CORPORATION

# Roy City Annual Budget

***Fiscal Year July 1, 2024 through June 30, 2025***

*Prepared by Amber Kelley  
Management Services Director*

**ROY CITY BUDGET**  
**Fiscal Year Ending June 30, 2025**

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## ROY CITY GOVERNMENT

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Mayor Robert Dandoy  
2022-2025

### Council Members



Ann Jackson  
2024-2027



Joe Paul  
2024-2027



Sophie Paul  
2022-2025



Bryon Saxton  
2024-2027



Randy Scadden  
2022-2025

### Administrative Personnel

Matthew D. Andrews, *City Manager*

Matthew Wilson, *City Attorney*

Brody Flint, *Assistant City Manager/Community & Economic Development Director*

Brandon Edwards, *Public Works Director*

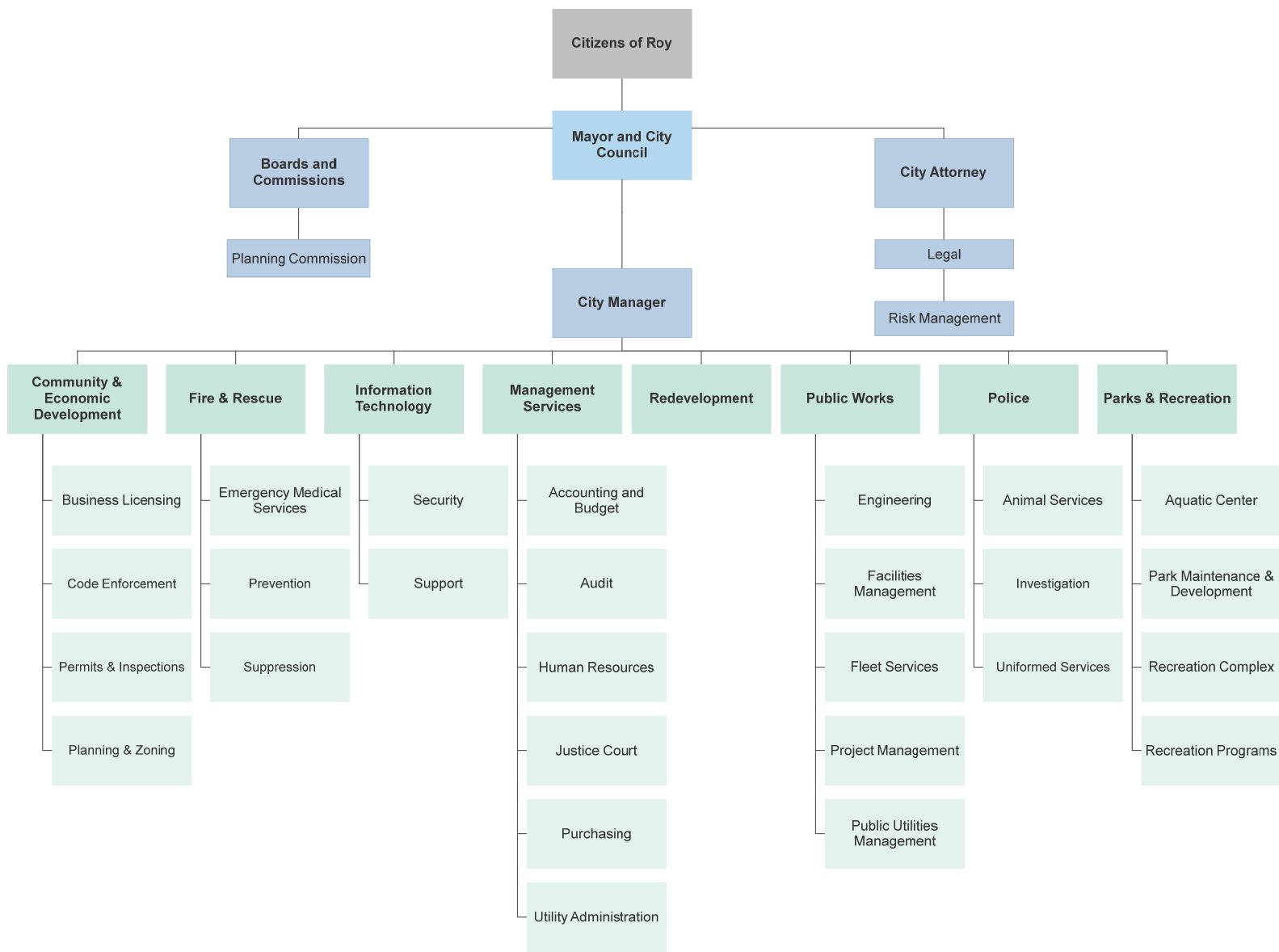
Amber Kelley, *Management Services Director*

Michelle Howard, *Parks & Recreation Director*

Matthew H. Gwynn, *Chief of Police*

Theron J. Williams, *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 2024	Distribute budget request forms and instructions to Department Directors
February 29, 2024	Deadline for submitting budget requests – review and compile requests
March 21, 2024	Budget meetings with Department Directors
Ongoing	Review and revise budget requests with Department Directors for inclusion in Tentative FY 2025 Budget
May 7, 2024	Presentation of Tentative FY 2025 Budget to Mayor and City Council
June 18, 2024	Public hearing and City Council adoption of FY 2025 Budget

## BUDGET MESSAGE

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Mayor and City Council Members,

I present to you the City Manager's proposed annual budget for the City of Roy for the 2024-2025 fiscal year, which begins on July 1, 2024, and ends on June 30, 2025. Roy City remains in good financial condition. In order to balance the General Fund budget, a \$500,000 increase is necessary or further cuts. Departments have already cut 7.5% of their operational budgets to get to this point. This document reflects the efforts of the City's Manager, Department Directors, their staff, and each of you.

### **Budget Summary,**

The total General Fund budget for fiscal year 2025 is \$28,433,067. The budget presented in this document is balanced, in that expected revenues and anticipated expenditures align with each other. While ongoing operations are fully funded with projected revenues and reserves, monitoring will be necessary should revenues fluctuate.

### **City Council Strategic Plan,**

In late 2023, the City Council adopted a new Strategic Plan, outlining key priorities. In early 2024, we identified the priorities we aim to address initially and integrate into this budget and the remainder of the year. While some of these priorities require funding, others may not. We have strived to allocate funds from available resources to address these priorities within the budget.

### **Acknowledgements,**

In closing, I extend my gratitude to my Department Directors and their team members for their impressive leadership and hard work in developing a fiscally sound budget. The city staff plays an indispensable role in shaping our community into the great place we all enjoy.

Respectfully submitted,



Matthew Andrews  
City Manager

## OVERVIEW OF THE ROY CITY FY 2025 BUDGET

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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.

Utah continued to have a strong economic performance in 2023. This strong performance began to taper off towards the end of the year and the Utah Economic Council projects continued economic growth in 2024, albeit at a decelerated pace compared to 2023.

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 3.5% as of March 31, 2024. Roy City has already seen major price increases affecting our current year budget and combined with flattening sales tax revenues, the FY2025 budget had to make significant reductions in operations in every department in order to balance.

Currently, Utah's labor force participation rate is the highest it's been since 2010. Utah's workforce is extremely bright and continues to grow and become more competitive every year. March 2024's seasonally-adjusted unemployment rate is estimated at 2.8% compared to the national rate of 3.8%. 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 2025, 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.

### **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 2025.

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 2025:

Governmental Funds					
	General, includes Roads & Transportation	Capital Projects	Storm Sewer Development	Park Development	Cemetery
<b>Financing Sources:</b>					
Taxes and Assessments	\$16,825,850	\$ 0	\$ 0	\$ 0	\$ 0
Licenses and Permits	406,000	0	0	0	0
Intergovernmental	3,547,036	0	0	0	0
Charges for Services	3,467,500	0	50,000	30,000	0
Fines and Forfeitures	692,000	0	0	0	0
Interest / Miscellaneous	681,000	200,000	10,000	3,000	0
Other Sources	10,000	0	0	0	0
Transfers in	421,289	185,500	0	0	0
Contributions – other govts	2,300,000	0	0	0	0
Use of fund balance	82,392	886,880	136,000	0	0
<b>Total Financing Sources</b>	<b>28,433,067</b>	<b>1,272,380</b>	<b>196,000</b>	<b>33,000</b>	<b>0</b>
<b>Financing Uses:</b>					
General Government	(2,836,436)	0	0	0	0
Public Safety	(13,131,709)	(431,680)	0	0	0
Public Works	(7,602,894)	(292,000)	(196,000)	0	0
Parks and Recreation	(3,523,846)	(363,200)	0	0	0
Transfers out	(1,081,052)	0	0	0	0
Increase in fund balance	(257,130)	(185,500)	0	33,000	0
<b>Total Financing Uses</b>	<b>(28,433,067)</b>	<b>(1,272,380)</b>	<b>(196,000)</b>	<b>33,000</b>	<b>0</b>
<b>Excess (deficiency) of financing sources over financing uses</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

## **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
<b>Revenues:</b>					
Charges for services	\$11,605,350	\$1,222,500	\$2,800,000	\$783,789	\$383,602
Interest and miscellaneous	300,000	50,000	200,000	0	0
<b>Total revenues</b>	<b>11,905,350</b>	<b>1,272,500</b>	<b>3,000,000</b>	<b>783,789</b>	<b>383,602</b>
<b>Expenses:</b>					
General government	(879,487)	0	0	(926,989)	(383,602)
Public works	(9,383,935)	(1,266,444)	(2,985,906)	0	0
<b>Total expenses</b>	<b>(10,263,422)</b>	<b>(1,266,444)</b>	<b>(2,985,906)</b>	<b>(926,989)</b>	<b>(383,602)</b>
<b>Operating revenue</b>	<b>1,641,928</b>	<b>6,056</b>	<b>14,094</b>	<b>(143,200)</b>	<b>0</b>
<b>Non-operating revenue (expense)</b>					
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
<b>Total non-operating revenues and expenses</b>	<b>(51,500)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Change in retained earnings</b>	<b>\$1,590,428</b>	<b>\$6,056</b>	<b>\$14,094</b>	<b>\$ (143,200)</b>	<b>\$ 0</b>
<b>Other cash outlays:</b>					
Principal payment on debt	(\$476,000)				
Capital assets	(\$1,315,000)	(\$460,000)	\$ 0	(\$ 20,000)	\$ 0

### In Conclusion

The information presented above is a condensed version of Roy City's FY 2025 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 2025 Budget

### IN THIS SECTION:

- Fund Summary
  - Revenues
  - Expenditures

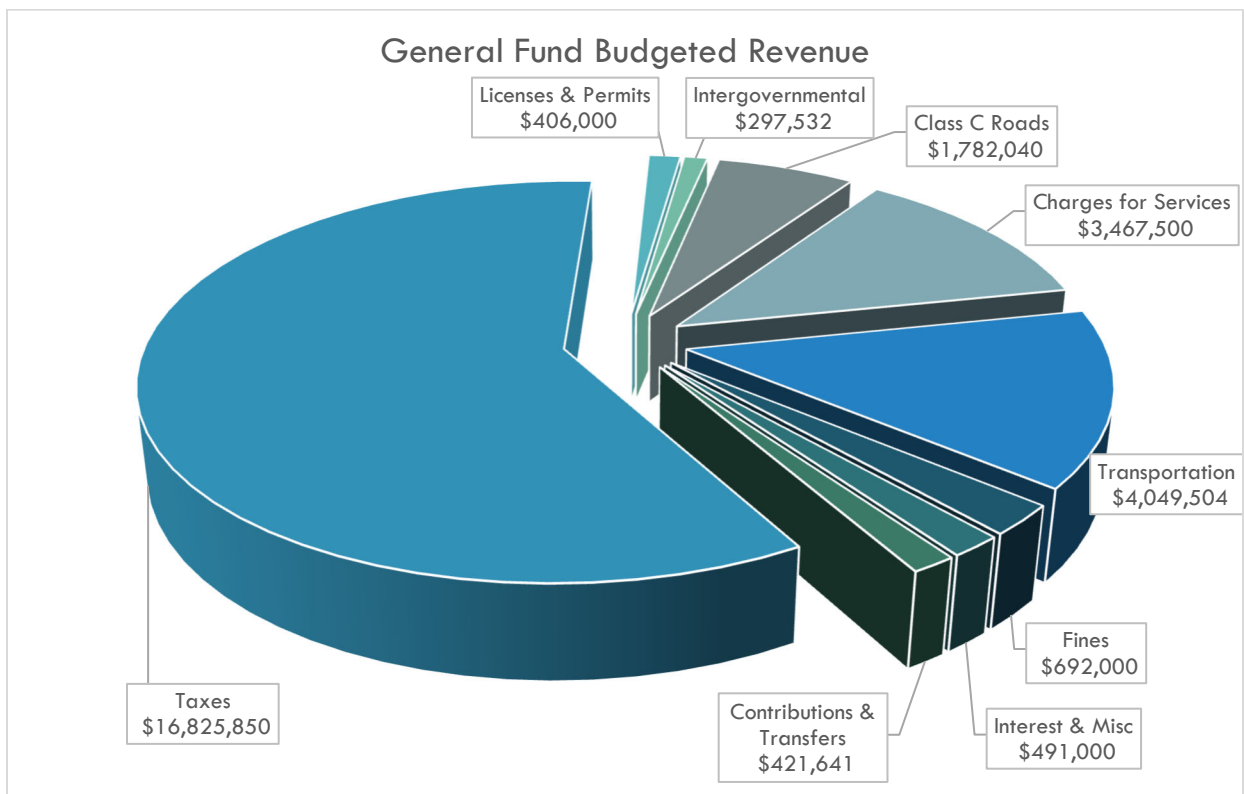
Tab – General Fund

## GENERAL FUND, INCLUDING CLASS C ROADS AND TRANSPORTATION INFRASTRUCTURE

### Revenues

The total FY 2025 General Fund budget of \$28,433,067 including Class C Roads and Transportation Infrastructure represents a decrease of .95% 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 \$82,040 from fund balance for some planned capital projects and equipment. Transportation Infrastructure will contribute \$257,130 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 and franchise tax revenue is expected to remain flat. Charges for services are expected to remain the same in most areas of the City with the exception of the Complex which is expected to increase due to its anticipated opening Spring 2024. Ambulance and transport services revenue is projected to remain the same as well as 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 2025. The fines collected on their behalf have been steadily increasing.

Revenue estimates for FY 2025 are as follows:

	FY 2023 Actual	Modified FY 2024 Budget	FY 2025 Proposed	FY 2025 Compared to FY 2024
<b>Taxes</b>	\$16,524,870	\$16,492,050	\$16,825,850	2.02%
<b>Licenses and permits</b>	497,372	426,000	406,000	-4.69%
<b>Intergovernmental</b>	1,983,568	3,081,434	5,147,036	67.03%
<b>Charges for Services</b>	3,196,469	3,241,500	3,467,500	6.97%
<b>Fines and forfeitures</b>	703,098	653,000	692,000	5.97%
<b>Interest / Misc.</b>	1,033,211	610,500	681,000	11.55%
<b>Other sources</b>	24,490	10,000	10,000	0%
<b>Transfer in</b>	349,836	400,362	421,289	5.23%
<b>Contributions</b>	724,823	700,000	700,000	0%
<b>Fund balance contributions</b>	0	3,090,149	82,392	-97.33%
	<b>\$25,037,737</b>	<b>\$28,704,995</b>	<b>\$28,433,067</b>	

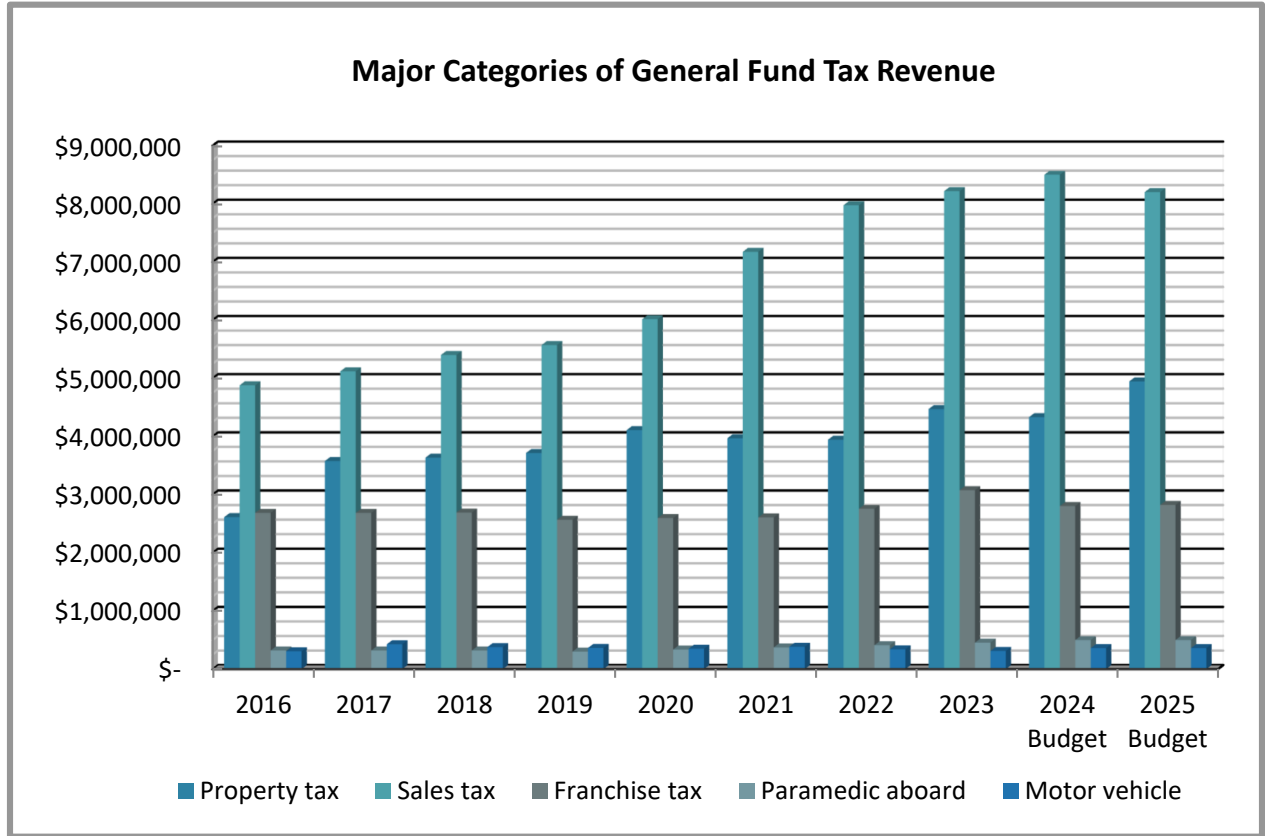
### Taxes

The City receives tax revenue from property tax, sales tax, franchise fees on utilities, paramedic aboard fees, and motor vehicle fees. Sales tax revenues for FY 2025 are budgeted to be flat compared to FY2024 expectations. As always, a conservative approach was used when forecasting revenues. Revenues are monitored throughout the year and a conservative approach allows the city to 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 expected to stay consistent with FY2024.

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. In order to balance the budget this year, a property tax increase of \$500,000 was proposed and approved through the Truth-In-Taxation process and is included in this budget. As we continue to experience higher than normal inflation, current property tax revenue is not sufficient to sustain the current level of services the City provides. A property tax increase of more than what is proposed in this budget is recommended to keep up with inflation.

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



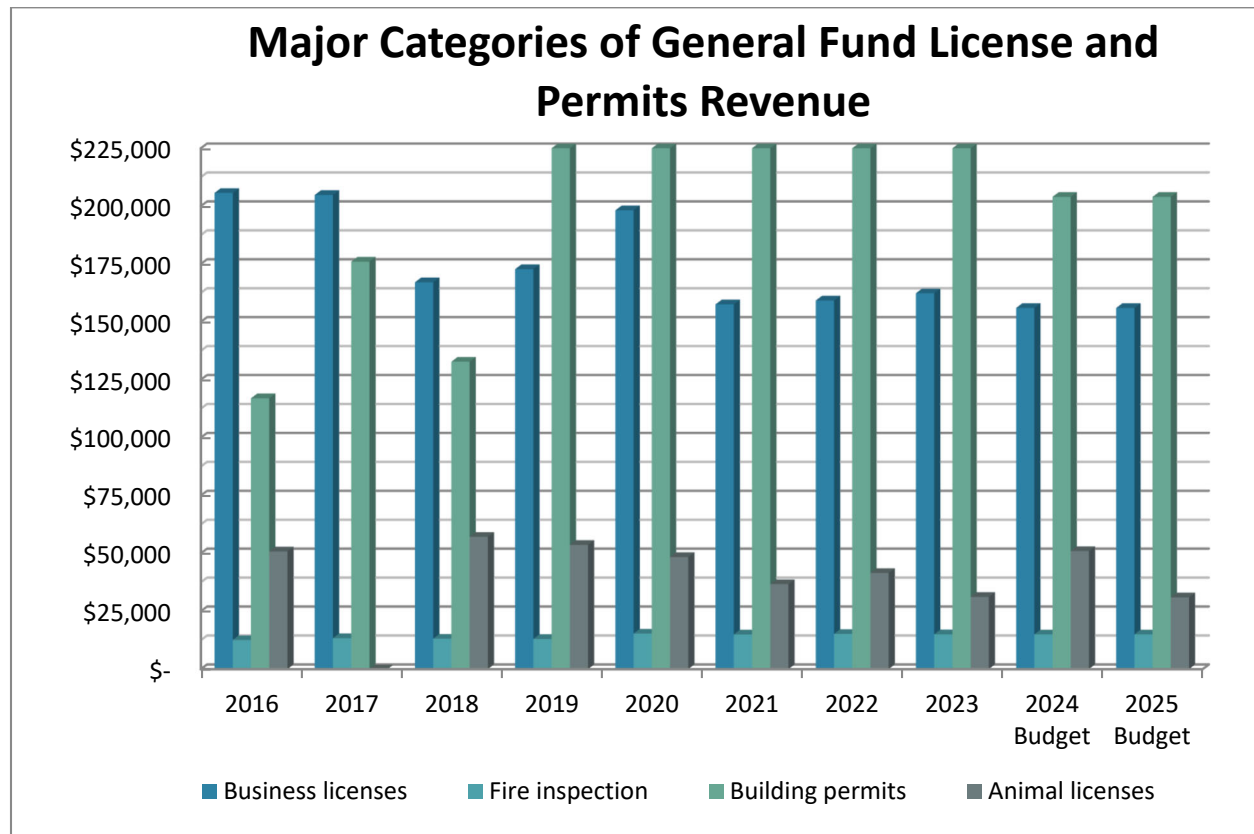
Utility companies are charged a 6% franchise fee on services they provide within the City limits. The City's Utility Enterprise Funds also pay franchise fees. When there is an increase in water rates, it will add revenue to the Water and Sewer Utility. The 6% franchise fee will be paid on the increased 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 2025 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.

## 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 \$1,600,000 in FY 2025 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 2025.

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 contract was renegotiated in FY2024 increasing the amount to \$218,226 up from \$140,625 per year. Allotments from the State of Utah under the liquor law will continue. It provides approximately \$40,000 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 2025 applications have been submitted, but not yet approved. The federal government has a fiscal year that begins on October 1<sup>st</sup>. 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 \$39,306 annually. The Parks and Recreation Department continues to look for new RAMP grant opportunities that will benefit our parks and recreational facilities.

#### Charges for Services

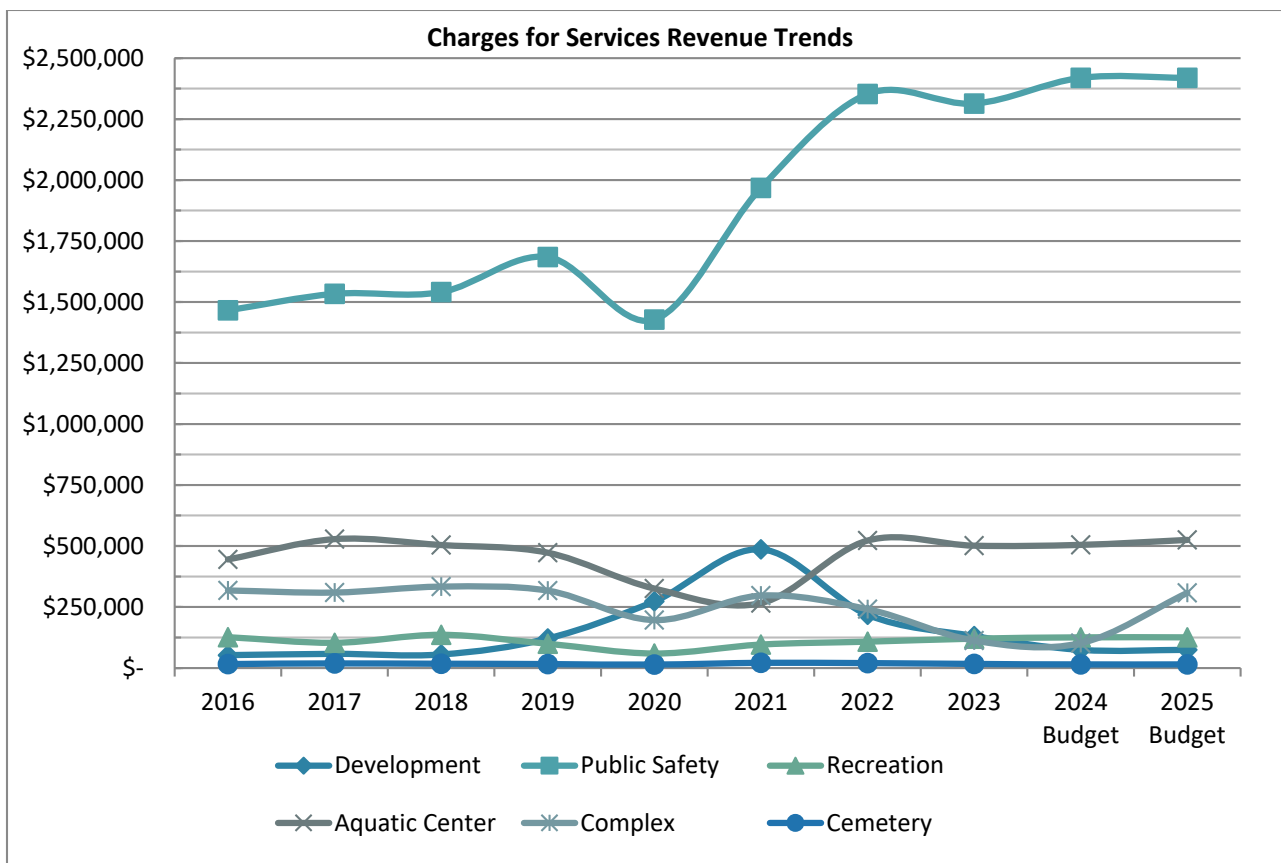
Roy City charges fees for various services. The services include planning and zoning; public safety; recreation; and cemetery. Fees from development activities, recreational facilities, and recreational sports are not expected to fluctuate much from the prior year. Facility use is thought to be at maximum levels. The Complex is currently under renovation construction with anticipated re-opening in August 2024. Revenues and expenditures have been left at pre-renovation levels and we will monitor them once the facility fully opens. 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 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	Modified FY 2024 Budget	FY 2025 Budget
<b>Development</b>	\$ 121,023	\$ 273,726	\$ 486,628	\$ 218,245	\$ 131,241	\$ 74,500	\$ 74,500
<b>Public Safety</b>	1,684,734	1,428,530	1,968,327	2,353,201	2,313,748	2,419,000	2,419,000
<b>Recreation</b>	99,482	59,851	96,232	108,126	120,470	126,000	126,000
<b>Aquatic Center</b>	472,609	325,890	266,486	522,877	501,509	505,000	525,000
<b>Recreation Complex</b>	317,516	196,508	296,984	241,547	112,630	102,000	308,000
<b>Cemetery</b>	16,325	14,120	21,360	20,075	16,870	15,000	15,000
	\$2,711,689	\$2,298,625	\$3,136,017	\$3,464,071	\$3,196,468	\$3,241,500	\$3,467,500

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 2025 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 August 2024. Revenues for FY 2025 have been estimated at pre-renovation levels and we will monitor them as the facility opens to full capacity.

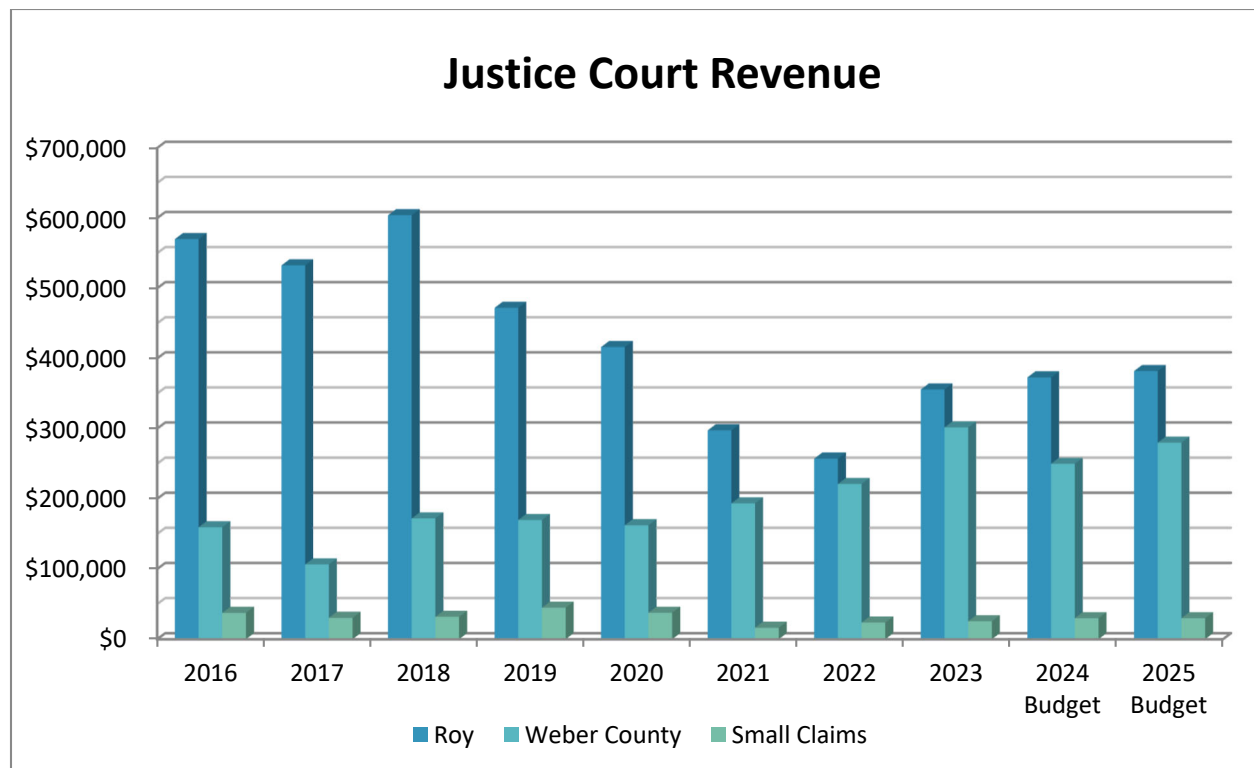
Revenue from participation in sports has reached a maximum and does not vary significantly from year to year. The Recreation Department continues to look at ways to add programs and expand participation.

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 \$692,000 for FY 2025. This includes an estimate in fines of \$382,000 for Roy City and \$280,000 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 see revenues slowly 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 2025. Nothing has been budgeted for the sale of fixed assets in FY 2025. 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 \$10,000 for FY 2025.

#### Contributions and Transfers

The Redevelopment Agency of Roy Utah pays a management fee to Roy City for personnel and operational costs. For FY 2025, transfers for reimbursement are budgeted \$391,289 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 2025 reimbursement is \$30,000.

For FY 2025, the budgeted expenditures are equal to budgeted revenues in the General Fund with a contribution from fund balance of \$352. The Class C Road Fund will use a draw from fund balance of \$82,040 and the Transportation Infrastructure Fund will contribute \$257,130 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 74% of the monies used to operate the General Fund.

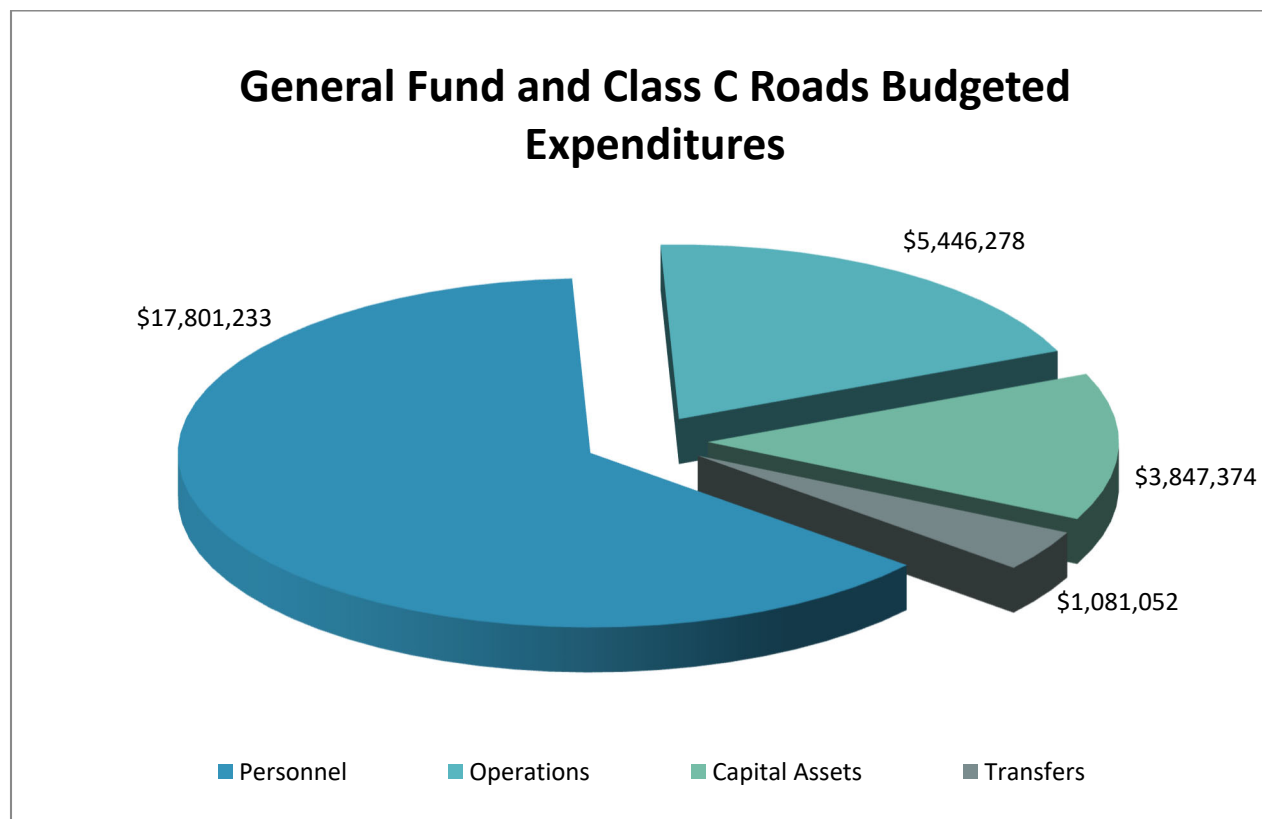
For FY 2025, sales tax revenue is expected to stay consistent with FY 2024 levels. We have budgeted revenues to stay flat so we can monitor them throughout the year and not have to make large adjustments. It is important to point out, this is the City's most volatile source of tax revenue. During periods 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. In order to balance the FY 2025 budget, Department Directors were tasked with cutting 7.5% from their FY 2024 approved budget amounts. All departments within the city will be running on less available operational expenditures for FY 2025.

For FY 2025, personnel costs account for 62.61% 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 \$17,801,233 and \$17,096,304 for FY 2025 and FY2024, 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 2025 budget includes funding to continue the merit/step increase program as designed.

The FY 2025 budget includes a 3% COLA for all employees accounting for \$494,744 of personnel expenditures. Employee retention has been the main focus of the budget this year. Over the past 12 months, we have had 24 full-time employees leave for other employment. This equates to 16% of our full-time staff. This is a decrease from the prior year of 20% but is still higher than typical. 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 the following: the Complex and Aquatic Center need a dedicated building maintenance employee so staff recommends reclassifying one employee from building maintenance to be split between the Complex and Aquatic Center. This change will not be a promotion and therefore does not have a fiscal impact except there will need to be a supervisory promotion within Building Maintenance to replace them. This impact will be less than \$5,000. Also included is a reclassification of the Rec Program Coordinator to Rec Supervisor and reclassification of Janitor I to Janitor II. The fiscal impact of these reclassifications will be absorbed within the departments and not increase overall expenditures.

## Benefits

The City will see a 4% increase in health insurance premiums. This increase will be absorbed by both the City and employees. The renewal initially came in at a 16.7% increase and through negotiations, staff was able to reduce the increase to 4%. 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. We currently have 2 grants that are providing these services free of charge to all Public Safety employees and their families.

Utah Retirement Systems increased their required contribution rates this year for Tier 2 employees and most tier 2 employees will now be required to contribute to their pension plan. The contribution rates for Tier 1 employees was decreased.

## 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 2025 are \$1,493,987 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 \$82,300.

## Operations

Operationally, the FY 2025 budgets have been decreased by 7.5% over FY 2024 expenses. When department requests were first submitted, requests exceeded available monies by \$641,523. This does not include any capital or new personnel requests. Each department head was tasked with cutting an equitable percent of this amount from their departments. They could cut from operations, part-time wages or overtime. Inflation has hit the operational budgets hard over the past two years and it has taken a toll on the budget. A summary of each department budget is detailed below. Capital requests in each department change annually and have been moved to the Capital Projects Fund.

## Departments

### **General Government:**

<b><i>Legislative</i></b>	<b>FY 2024 Budget</b>	<b>Change</b>	<b>FY 2025 Proposed</b>
<b>Personnel and Benefits</b>	\$286,972	\$15,625	\$302,597
<b>Operations</b>	254,900	6,340	261,240
<b>Capital</b>	0	0	0
<b>Total</b>	\$541,872	\$21,965	\$563,837

Prior year comparison with proposed budget:

- Reclassed \$10,000 from other departments for Arts Council, Beautification and Roy Days for better transparency.
- Increased operations by \$19,000 for Connection magazine.

<b><i>Legal</i></b>	<b>FY 2024 Budget</b>	<b>Change</b>	<b>FY 2025 Proposed</b>
<b>Personnel and Benefits</b>	\$372,707	\$14,913	\$387,620
<b>Operations</b>	61,010	3,955	64,965
<b>Capital</b>	0	0	0
<b>Total</b>	\$433,717	\$18,868	\$452,585

Prior year comparison with proposed budget:

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

<i><b>Justice Court</b></i>	<b>FY 2024 Budget</b>	<b>Change</b>	<b>FY 2025 Proposed</b>
<b>Personnel and Benefits</b>	\$372,707	\$84,476	\$457,183
<b>Operations</b>	61,010	(21,085)	39,925
<b>Capital</b>	0	0	0
<b>Total</b>	\$433,717	\$63,391	\$497,108

<i><b>Finance</b></i>	<b>FY 2024 Budget</b>	<b>Change</b>	<b>FY 2025 Proposed</b>
<b>Personnel and Benefits</b>	\$410,954	\$29,326	\$440,280
<b>Operations</b>	97,130	(\$6,225)	90,905
<b>Capital</b>	0	0	0
<b>Total</b>	\$508,084	\$23,101	\$531,185

<i><b>Building Maintenance</b></i>	<b>FY 2024 Budget</b>	<b>Change</b>	<b>FY 2025 Proposed</b>
<b>Personnel and Benefits</b>	\$365,415	(\$168,422)	\$196,993
<b>Operations</b>	356,750	(17,000)	339,750
<b>Capital</b>	0	0	0
<b>Total</b>	\$722,165	(\$185,422)	\$536,743

Prior year comparison with proposed budget:

- Reclassed one employee to the Complex/Aquatic Center.

<i><b>Community Development</b></i>	<b>FY 2024 Budget</b>	<b>Change</b>	<b>FY 2025 Proposed</b>
<b>Personnel and Benefits</b>	\$707,819	\$4,870	\$712,689
<b>Operations</b>	85,432	(6,400)	79,032
<b>Capital</b>	0	0	0
<b>Total</b>	\$793,251	(\$1,530)	\$791,721



**Public Safety:**

<b><i>Police &amp; Animal Services</i></b>	<b>FY 2024 Budget</b>	<b>Change</b>	<b>FY 2025 Proposed</b>
Personnel and Benefits	\$6,419,526	\$247,035	\$6,666,561
Operations	704,448	37,373	741,821
Capital	116,000	(116,000)	0
<b>Total</b>	<b>\$7,239,974</b>	<b>\$168,408</b>	<b>\$7,408,382</b>

Prior year comparison with proposed budget:

- Weber County fees have increased for sheltering and debt service for animal shelter.
- Moved wages & benefits for bailiff positions to operations for a contracted service.

<b><i>Fire &amp; Rescue</i></b>	<b>FY 2024 Budget</b>	<b>Change</b>	<b>FY 2025 Proposed</b>
Personnel and Benefits	\$4,776,746	\$272,603	\$5,049,349
Operations	692,795	(18,817)	673,978
Capital	558,000	(558,000)	0
<b>Total</b>	<b>\$6,027,541</b>	<b>(\$304,214)</b>	<b>\$5,723,327</b>

**Public Works:**

<b><i>Streets Division</i></b>	<b>FY 2024 Budget</b>	<b>Change</b>	<b>FY 2025 Proposed</b>
Personnel and Benefits	\$633,601	\$41,622	\$675,223
Operations	140,495	0	140,495
Capital	0	0	0
<b>Total</b>	<b>\$774,096</b>	<b>\$41,622</b>	<b>\$815,718</b>

<b><i>Class C Roads</i></b>	<b>FY 2024 Budget</b>	<b>Change</b>	<b>FY 2025 Proposed</b>
Operations & Maintenance	\$2,312,880	(\$585,840)	\$1,727,040
Projects	50,000	(50,000)	0
Equipment	420,500	(365,500)	55,000
<b>Total</b>	<b>\$2,783,380</b>	<b>(\$1,001,340)</b>	<b>\$1,782,040</b>

<b><i>Transportation Infrastructure</i></b>	<b>FY 2024 Budget</b>	<b>Change</b>	<b>FY 2025 Proposed</b>
<b>Operations &amp; Maintenance</b>	\$0	\$ 0	\$0
<b>Projects</b>	400,000	3,392,374	3,792,374
<b>Equipment</b>	0	0	0
<b>Total</b>	\$400,000	\$3,392,374	\$3,792,374

Prior year comparison with proposed budget:

- 4000 South curb, gutter and sidewalk project; \$551,700 in grant funds, \$242,800 city match.
- 4300 West curb, gutter and sidewalk project; \$652,804 in grant funds, \$73,000 city match.
- 6000 South roundabout project; \$1,773,470 in grant funds, \$196,900 city match.
- 3100 West sidewalk project; \$271,530 in grant funds, \$30,170 city match.
- Total city responsibility is \$542,870.

<b><i>Fleet Division</i></b>	<b>FY 2024 Budget</b>	<b>Change</b>	<b>FY 2025 Proposed</b>
<b>Personnel and Benefits</b>	\$180,624	\$14,550	\$195,174
<b>Operations</b>	64,970	(5,175)	59,795
<b>Capital</b>	0	0	0
<b>Total</b>	\$245,594	\$9,375	\$254,969

<b><i>Public Works Administration</i></b>	<b>FY 2024 Budget</b>	<b>Change</b>	<b>FY 2025 Proposed</b>
<b>Personnel and Benefits</b>	\$241,851	(\$28,501)	\$213,350
<b>Operations</b>	207,700	0	207,700
<b>Capital</b>	0	0	0
<b>Total</b>	\$449,551	(\$28,501)	\$421,050

Prior year comparison with proposed budget:

- Decreases in personnel and benefits due to a retirement.

***Parks and Recreation:***

<b><i>Recreation Complex</i></b>	<b>FY 2024 Budget</b>	<b>Change</b>	<b>FY 2025 Proposed</b>
<b>Personnel and Benefits</b>	\$343,434	\$287,529	\$630,963
<b>Operations</b>	128,811	135,837	264,648
<b>Capital</b>	2,333,656	(2,333,656)	0
<b>Total</b>	\$2,805,901	(\$1,910,290)	\$895,611

Prior year comparison with proposed budget:

- Reclassed one employee from the buildings & maintenance department. They will be split between the complex and aquatic center.
- Operations set to pre-renovation levels.

<b><i>Aquatic Center</i></b>	<b>FY 2024 Budget</b>	<b>Change</b>	<b>FY 2025 Proposed</b>
<b>Personnel and Benefits</b>	\$477,388	\$73,577	\$550,965
<b>Operations</b>	307,220	(23,000)	284,220
<b>Capital</b>	0	0	0
<b>Total</b>	\$784,608	\$50,577	\$835,185

Prior year comparison with proposed budget:

- Reclassed one employee from the buildings & maintenance department. They will be split between the complex and aquatic center.

<b><i>Roy Days</i></b>	<b>FY 2024 Budget</b>	<b>Change</b>	<b>FY 2025 Proposed</b>
<b>Personnel and Benefits</b>	\$38,750	(\$ 329)	\$38,421
<b>Operations</b>	94,650	(8,500)	86,150
<b>Event fees</b>	0	0	0
<b>Total</b>	\$133,400	(\$8,829)	\$124,571

<b><i>Parks &amp; Recreation</i></b>	<b>FY 2024 Budget</b>	<b>Change</b>	<b>FY 2025 Proposed</b>
<b>Personnel and Benefits</b>	\$1,225,346	\$53,519	\$1,278,865
<b>Operations</b>	400,958	(11,344)	389,614
<b>Capital</b>	350,000	(350,000)	0
<b>Total</b>	\$1,976,304	(\$307,825)	\$1,668,479

### 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 2025 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 \$7 Million in capital requests throughout the General Fund. The items below are the proposed capital equipment and projects in the General Fund for FY 2025 due to revenue sources dedicated to these project types:

Description	Department	Amount
<b>Fleet rotation truck</b>	Class C	\$55,000
<b>4000 South curb, gutter &amp; sidewalk project</b>	Trans Infra	794,500
<b>4300 West curb, gutter &amp; sidewalk project</b>	Trans Infra	725,804
<b>6000 South roundabout</b>	Trans Infra	1,970,370
<b>3100 West sidewalk</b>	Trans Infra	301,700
		<b>\$3,847,374</b>

### 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 2025, the General Fund will transfer \$627,031 and \$268,521 to the Information Technology and Risk Management Funds, respectively.

## General Fund – Revenues

Roy City Corporation FY 2025 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

## ROY CITY CORPORATION

## ROY CITY CORPORATION FY 2025 BUDGET

Period 00/24 (07/01/2024)

Acct No	Acct Title	2022-23 Prior Year Actual	2023-24 Current Year Modified Budget	2024-25 Requested Budget	Adjustments To Requested Budget	2024-25 Recommended Budget	FY 2025 Budget vs. FY 2024
<b>GENERAL FUND</b>							
<b>TAXES</b>							
10-31-100	GENERAL PROPERTY TAXES	4,410,369.25	4,285,100.00	4,900,000.00	0.00	4,900,000.00	614,900.00
10-31-200	DELINQUENT PRIOR YEAR TAXE	58,641.21	45,000.00	45,000.00	0.00	45,000.00	0.00
10-31-300	GENERAL SALES & USE TAXES	8,215,468.29	8,500,000.00	8,200,000.00	0.00	8,200,000.00	(300,000.00)
10-31-385	TELECOM GROSS RECEIPTS 4%	173,837.09	160,000.00	160,000.00	0.00	160,000.00	0.00
10-31-390	PACIFICORP FRANCHISE TAX	1,051,837.40	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
10-31-395	DOMINION ENERGY FRANCHIS	824,079.52	600,000.00	600,000.00	0.00	600,000.00	0.00
10-31-400	QWEST CORP FRANCHISE TAX	0.00	0.00	0.00	0.00	0.00	0.00
10-31-405	911 TAX	0.00	0.00	0.00	0.00	0.00	0.00
10-31-410	COMCAST (AT&T) FRANCHISE T	268,567.33	275,000.00	275,000.00	0.00	275,000.00	0.00
10-31-411	U.E. FUND FRANCHISE TAX	747,544.88	765,450.00	784,350.00	0.00	784,350.00	18,900.00
10-31-415	CELL PHONE TAX	0.00	0.00	0.00	0.00	0.00	0.00
10-31-420	FRANCHISE TAXES - OTHER	8,847.94	1,500.00	1,500.00	0.00	1,500.00	0.00
10-31-500	WEBER COUNTY PARAMEDIC C	455,000.04	500,000.00	500,000.00	0.00	500,000.00	0.00
10-31-700	MOTOR VEHICLE FEES	310,677.19	360,000.00	360,000.00	0.00	360,000.00	0.00
Total TAXES:		16,524,870.14	16,492,050.00	16,825,850.00	0.00	16,825,850.00	333,800.00
<b>LICENSES AND PERMITS</b>							
10-32-100	BUSINESS LICENSES	152,487.42	150,000.00	150,000.00	0.00	150,000.00	0.00
10-32-110	BUSINESS LICENSE - LATE FEE	9,896.52	6,000.00	6,000.00	0.00	6,000.00	0.00
10-32-120	FIRE INSPECTION FEE	15,045.00	15,000.00	15,000.00	0.00	15,000.00	0.00
10-32-200	MECHANICAL FEES	2,346.25	2,000.00	2,000.00	0.00	2,000.00	0.00
10-32-210	BUILDING PERMITS	283,295.63	200,000.00	200,000.00	0.00	200,000.00	0.00
10-32-211	FENCE PERMITS	0.00	0.00	0.00	0.00	0.00	0.00
10-32-212	SIGN PERMITS	75.00	0.00	0.00	0.00	0.00	0.00
10-32-213	RESTORABLE VEHICLE PERMITS	0.00	0.00	0.00	0.00	0.00	0.00
10-32-220	STATE TRAINING SURCHARGE -	431.60	500.00	500.00	0.00	500.00	0.00
10-32-230	ELECTRICAL FEES	1,188.85	1,000.00	1,000.00	0.00	1,000.00	0.00
10-32-240	PLUMBING FEES	901.00	500.00	500.00	0.00	500.00	0.00
10-32-250	ANIMAL LICENSES	31,205.00	50,000.00	30,000.00	0.00	30,000.00	(20,000.00)
10-32-260	IMPOUND FEES - OUTSIDE SHEL	500.00	1,000.00	1,000.00	0.00	1,000.00	0.00
10-32-265	BOARDING & OTHER FEES - CIT	0.00	0.00	0.00	0.00	0.00	0.00
10-32-270	CAT LICENSES	0.00	0.00	0.00	0.00	0.00	0.00
Total LICENSES AND PERMITS:		497,372.27	426,000.00	406,000.00	0.00	406,000.00	(20,000.00)
<b>INTERGOVERNMENTAL</b>							
10-33-110	FEDERAL GRANT - GENERAL GO	0.00	0.00	0.00	0.00	0.00	0.00
10-33-111	FEDERAL GRANT - CARES ACT	0.00	0.00	0.00	0.00	0.00	0.00
10-33-112	FEDERAL GRANT - ARPA	0.00	0.00	0.00	0.00	0.00	0.00
10-33-190	CDBG REVENUE	0.00	0.00	0.00	0.00	0.00	0.00
10-33-191	CDBG - PRIOR YEAR	0.00	0.00	0.00	0.00	0.00	0.00
10-33-560	BOYS & GIRLS CLUB FLOW THR	0.00	0.00	0.00	0.00	0.00	0.00
10-33-570	COPS FAST GRANT	0.00	0.00	0.00	0.00	0.00	0.00
10-33-571	FEDERAL BJA BLOCK GRANT	0.00	0.00	0.00	0.00	0.00	0.00
10-33-572	CRIME SCENE INVESTIGATION	0.00	0.00	0.00	0.00	0.00	0.00
10-33-573	JUSTICE ASSISTANCE GRANT (JA	0.00	0.00	0.00	0.00	0.00	0.00

## ROY CITY CORPORATION

## ROY CITY CORPORATION FY 2025 BUDGET

Period 00/24 (07/01/2024)

Acct No	Acct Title	2022-23 Prior Year Actual	2023-24 Current Year Modified Budget	2024-25 Requested Budget	Adjustments To Requested Budget	2024-25 Recommended Budget	FY 2025 Budget vs. FY 2024
10-33-574	STRATEGIC PLANNING GRANT	0.00	0.00	0.00	0.00	0.00	0.00
10-33-575	SRO POLICE HIRING SUPPLEME	140,625.00	140,625.00	218,226.00	0.00	218,226.00	77,601.00
10-33-576	POLICE RISE-UP GRANT	0.00	0.00	0.00	0.00	0.00	0.00
10-33-579	MISC POLICE GRANTS	8,000.00	0.00	0.00	0.00	0.00	0.00
10-33-580	STATE LIQUOR LAW ALLOTMEN	39,908.79	40,000.00	40,000.00	0.00	40,000.00	0.00
10-33-590	STATE REVENUE - OTHER	8,362.75	20,000.00	0.00	0.00	0.00	(20,000.00)
10-33-610	EMS GRANT - FIRE DEPT	7,168.00	4,406.00	0.00	0.00	0.00	(4,406.00)
10-33-615	FIRE GRANT - FEMA & FEDERAL	0.00	507,272.00	0.00	0.00	0.00	(507,272.00)
10-33-631	FIRE DEPT GRANTS - MISC	0.00	0.00	0.00	0.00	0.00	0.00
10-33-701	GRANTS FROM LOCAL SOURCE	83,200.00	0.00	0.00	0.00	0.00	0.00
10-33-702	RAMP GRANT	59,887.85	869,131.00	39,306.00	0.00	39,306.00	(829,825.00)
Total INTERGOVERNMENTAL:		347,152.39	1,581,434.00	297,532.00	0.00	297,532.00	(1,283,902.00)
<b>CHARGES FOR SERVICES</b>							
10-34-110	CIRCUIT COURT REIMB TO ROY	0.00	0.00	0.00	0.00	0.00	0.00
10-34-120	LEGAL FEES	1,792.34	1,500.00	1,500.00	0.00	1,500.00	0.00
10-34-121	COLLECTION FEES	0.00	0.00	0.00	0.00	0.00	0.00
10-34-130	ZONING AND SUBDIVISION FEE	5,400.00	5,000.00	5,000.00	0.00	5,000.00	0.00
10-34-140	ANNEXATION/IMPACT FEE	0.00	0.00	0.00	0.00	0.00	0.00
10-34-160	STREET SIGN FEES	0.00	0.00	0.00	0.00	0.00	0.00
10-34-170	PLAN CHECK FEES	108,583.22	60,000.00	60,000.00	0.00	60,000.00	0.00
10-34-175	INSPECTION/REINSPECTION FE	12,515.65	7,000.00	7,000.00	0.00	7,000.00	0.00
10-34-560	AMBULANCE FEES	1,950,826.72	2,060,000.00	2,060,000.00	0.00	2,060,000.00	0.00
10-34-561	FIRE & RESCUE IASIS TRANSP/H	328,700.00	325,000.00	325,000.00	0.00	325,000.00	0.00
10-34-570	FEES TO DEVELOPERS	2,950.00	1,000.00	1,000.00	0.00	1,000.00	0.00
10-34-580	POLICE REPORT FEES	18,561.05	18,000.00	18,000.00	0.00	18,000.00	0.00
10-34-581	TRAFFIC SCHOOL FEE (GEN FUN	3,700.00	5,000.00	10,000.00	0.00	10,000.00	5,000.00
10-34-582	TRAFFIC SCHOOL FEE (POLICE)	3,700.00	5,000.00	0.00	0.00	0.00	(5,000.00)
10-34-583	YOUTH COURT FINES	1,550.00	1,000.00	1,000.00	0.00	1,000.00	0.00
10-34-584	PUBLIC SAFETY DISPATCH FEE	0.00	0.00	0.00	0.00	0.00	0.00
10-34-585	CODE ENFORCEMENT FINES	0.00	0.00	0.00	0.00	0.00	0.00
10-34-590	PARKING VIOLATIONS	6,710.62	5,000.00	5,000.00	0.00	5,000.00	0.00
10-34-600	PARKS AND PUBLIC PROPERTY	5,700.00	5,000.00	5,000.00	0.00	5,000.00	0.00
10-34-601	PARK FEES - SOCCER	0.00	0.00	0.00	0.00	0.00	0.00
10-34-620	AQUATIC CENTER - ADMISSION	344,962.93	370,000.00	370,000.00	0.00	370,000.00	0.00
10-34-630	AQUATIC CENTER - CONCESSIO	90,596.03	80,000.00	80,000.00	0.00	80,000.00	0.00
10-34-640	AQUATIC CENTER - SALES TAX	0.00	0.00	0.00	0.00	0.00	0.00
10-34-650	AQUATIC CENTER - PUNCH PAS	0.00	0.00	0.00	0.00	0.00	0.00
10-34-670	AQUATIC CENTER - RENTAL FEE	65,950.00	55,000.00	75,000.00	0.00	75,000.00	20,000.00
10-34-678	APPAREL SALES AND FUND RAI	0.00	0.00	0.00	0.00	0.00	0.00
10-34-679	RECREATION - ADULT PROGRA	18,550.00	24,000.00	24,000.00	0.00	24,000.00	0.00
10-34-680	RECREATION - MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00
10-34-681	RECREATION - BASEBALL	8,747.50	8,500.00	8,500.00	0.00	8,500.00	0.00
10-34-682	RECREATION - SOFTBALL	5,110.00	4,500.00	4,500.00	0.00	4,500.00	0.00
10-34-683	RECREATION - T BALL	17,956.50	15,000.00	15,000.00	0.00	15,000.00	0.00
10-34-684	RECREATION - FLAG FOOTBALL	7,490.00	5,000.00	5,000.00	0.00	5,000.00	0.00
10-34-685	RECREATION - FOOTBALL	11,127.74	16,000.00	16,000.00	0.00	16,000.00	0.00
10-34-686	RECREATION - BOYS BASKETBAL	21,434.00	21,000.00	21,000.00	0.00	21,000.00	0.00

Acct No	Acct Title	2022-23 Prior Year Actual	2023-24 Current Year Modified Budget	2024-25 Requested Budget	Adjustments To Requested Budget	2024-25 Recommended Budget	FY 2025 Budget vs. FY 2024
10-34-687	RECREATION - GIRLS BASKETBA	10,394.00	9,000.00	9,000.00	0.00	9,000.00	0.00
10-34-688	RECREATION - BLDG & FIELD RE	13,960.00	18,000.00	18,000.00	0.00	18,000.00	0.00
10-34-689	RECREATION - CONCESSIONS	0.00	0.00	0.00	0.00	0.00	0.00
10-34-690	COMPLEX - ADMISSIONS	54,284.00	30,000.00	95,000.00	0.00	95,000.00	65,000.00
10-34-700	COMPLEX - RETAIL SALES	11,921.42	5,000.00	20,000.00	0.00	20,000.00	15,000.00
10-34-710	COMPLEX - SALES TAX	0.00	0.00	0.00	0.00	0.00	0.00
10-34-720	COMPLEX - MEMBERSHIP FEES	38,146.80	25,000.00	90,000.00	0.00	90,000.00	65,000.00
10-34-730	COMPLEX - CLASSES & LESSONS	3,731.00	40,000.00	95,000.00	0.00	95,000.00	55,000.00
10-34-740	COMPLEX - RENTAL FEES	4,547.00	2,000.00	8,000.00	0.00	8,000.00	6,000.00
10-34-810	CEMETERY LOTS - 80%	0.00	0.00	0.00	0.00	0.00	0.00
10-34-830	GRAVE OPENING FEES	16,870.00	15,000.00	15,000.00	0.00	15,000.00	0.00
Total CHARGES FOR SERVICES:		3,196,468.52	3,241,500.00	3,467,500.00	0.00	3,467,500.00	226,000.00
<b>FINES AND FORFEITURES</b>							
10-35-100	FINES & FORFEITURES - DISTRIC	0.00	0.00	0.00	0.00	0.00	0.00
10-35-110	W/C FORFEITURE SHARE - SEIZ	0.00	0.00	0.00	0.00	0.00	0.00
10-35-115	J/C - SMALL CLAIMS	25,631.00	30,000.00	30,000.00	0.00	30,000.00	0.00
10-35-120	JUSTICE COURT FINES	355,734.93	362,000.00	362,000.00	0.00	362,000.00	0.00
10-35-121	JUSTICE COURT FINES - WEBER	301,748.03	250,000.00	280,000.00	0.00	280,000.00	30,000.00
10-35-125	J/C - PUBLIC DEFENDER ASSMN	10,169.89	6,000.00	10,000.00	0.00	10,000.00	4,000.00
10-35-130	J/C - ONLINE FEES	9,814.50	5,000.00	10,000.00	0.00	10,000.00	5,000.00
Total FINES AND FORFEITURES:		703,098.35	653,000.00	692,000.00	0.00	692,000.00	39,000.00
<b>MISCELLANEOUS REVENUE</b>							
10-36-100	INTEREST EARNED	468,344.78	300,000.00	425,000.00	0.00	425,000.00	125,000.00
10-36-101	UNREALIZED LOSS ON INVESTM	0.00	0.00	0.00	0.00	0.00	0.00
10-36-300	FACILITY RENTAL FEE	9,696.49	5,000.00	10,000.00	0.00	10,000.00	5,000.00
10-36-310	OTHER LEASE REVENUE	7,536.18	3,000.00	7,500.00	0.00	7,500.00	4,500.00
10-36-311	AT&T TOWER LEASE	15,599.00	18,500.00	18,500.00	0.00	18,500.00	0.00
10-36-400	SALE OF FIXED ASSETS	296,674.70	0.00	0.00	0.00	0.00	0.00
10-36-410	INVESTMENT EARNINGS	0.00	0.00	0.00	0.00	0.00	0.00
10-36-420	SALE OF REAL PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00
10-36-425	SALE OF POLICE EVIDENCE	0.00	0.00	0.00	0.00	0.00	0.00
10-36-500	SALE OF MATERIAL & SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
10-36-800	OTHER FINANCING SOURCES -	0.00	0.00	0.00	0.00	0.00	0.00
10-36-810	PROCEEDS FROM ISSUANCE OF	0.00	0.00	0.00	0.00	0.00	0.00
10-36-811	PROCEEDS FROM ISSUANCE OF	0.00	0.00	0.00	0.00	0.00	0.00
10-36-815	PROCEEDS FROM REFUNDING	0.00	0.00	0.00	0.00	0.00	0.00
10-36-890	GAIN (LOSS) ON DEBT DEFEASA	0.00	0.00	0.00	0.00	0.00	0.00
10-36-900	OTHER REVENUE - NOT IDENTIF	22,492.28	209,000.00	20,000.00	0.00	20,000.00	(189,000.00)
Total MISCELLANEOUS REVENUE:		820,343.43	535,500.00	481,000.00	0.00	481,000.00	(54,500.00)
<b>CONTRIBUTIONS AND TRANSFERS</b>							
10-38-165	TRANSFER - U.E. FUND INTERD	0.00	0.00	0.00	0.00	0.00	0.00
10-38-250	RDA MANAGEMENT FEE	319,836.00	370,362.00	391,289.00	0.00	391,289.00	20,927.00
10-38-360	CONTRIBUTION FROM PARK DE	0.00	0.00	0.00	0.00	0.00	0.00



Acct No	Acct Title	2022-23 Prior Year Actual	2023-24 Current Year Modified Budget	2024-25 Requested Budget	Adjustments To Requested Budget	2024-25 Recommended Budget	FY 2025 Budget vs. FY 2024
10-38-410	CONTRIBUTION - OTHER GVT U	0.00	0.00	0.00	0.00	0.00	0.00
10-38-420	INSURANCE REVOLVING TRANS	0.00	0.00	0.00	0.00	0.00	0.00
10-38-421	CLASS "C" ROAD TRANSFER	0.00	0.00	0.00	0.00	0.00	0.00
10-38-422	CAPITAL PROJECT FUND RES EQ	0.00	0.00	0.00	0.00	0.00	0.00
10-38-423	DEBT SERVICE TRANSFER	0.00	0.00	0.00	0.00	0.00	0.00
10-38-500	CONTR CLASS 'C' SURPLUS	0.00	0.00	0.00	0.00	0.00	0.00
10-38-505	TRANSFER FROM RDA	30,000.00	30,000.00	30,000.00	0.00	30,000.00	0.00
10-38-700	CONTR GENERAL FUND SURPL	0.00	1,858,469.00	352.00	0.00	352.00	(1,858,117.00)
10-38-701	PRIVATE CONTRIBUTIONS - OTH	24,490.00	10,000.00	10,000.00	0.00	10,000.00	0.00
Total CONTRIBUTIONS AND TRANSFERS:		374,326.00	2,268,831.00	431,641.00	0.00	431,641.00	(1,837,190.00)
Total GENERAL FUND:		22,463,631.10	25,198,315.00	22,601,523.00	0.00	22,601,523.00	(2,596,792.00)
Grand Totals:		22,463,631.10	25,198,315.00	22,601,523.00	0.00	22,601,523.00	(2,596,792.00)

Acct No	Acct Title	2022-23 Prior Year Actual	2023-24 Current Year Modified Budget	2024-25 Requested Budget	Adjustments To Requested Budget	2024-25 Recommended Budget	FY 2025 Budget vs. FY 2024
<b>CLASS "C" ROADS</b>							
<b>INTERGOVERNMENTAL</b>							
64-33-100	CLASS C ROAD ALLOTMENT	1,636,416.28	1,500,000.00	1,600,000.00	0.00	1,600,000.00	100,000.00
Total INTERGOVERNMENTAL:		1,636,416.28	1,500,000.00	1,600,000.00	0.00	1,600,000.00	100,000.00
<b>CHARGES FOR SERVICES</b>							
64-34-310	STREET CUT FEES	0.00	1,700.00	0.00	0.00	0.00	(1,700.00)
64-34-320	CHIP & SEAL, RESTRICTED	0.00	0.00	0.00	0.00	0.00	0.00
Total CHARGES FOR SERVICES:		0.00	1,700.00	0.00	0.00	0.00	(1,700.00)
<b>MISCELLANEOUS REVENUE</b>							
64-36-100	INTEREST EARNINGS	131,940.33	50,000.00	100,000.00	0.00	100,000.00	50,000.00
64-36-101	UNREALIZED LOSS ON INVESTM	0.00	0.00	0.00	0.00	0.00	0.00
64-36-400	SALE OF FIXED ASSETS	0.00	0.00	0.00	0.00	0.00	0.00
64-36-900	OTHER REVENUE - NOT IDENTIF	0.00	0.00	0.00	0.00	0.00	0.00
Total MISCELLANEOUS REVENUE:		131,940.33	50,000.00	100,000.00	0.00	100,000.00	50,000.00
<b>CONTRIBUTIONS AND TRANSFERS</b>							
64-38-700	CONTRIBUTION FROM FUND B	0.00	1,231,680.00	82,040.00	0.00	82,040.00	(1,149,640.00)
64-38-702	CONTRIBUTION - PROPERTY O	0.00	0.00	0.00	0.00	0.00	0.00
Total CONTRIBUTIONS AND TRANSFERS:		0.00	1,231,680.00	82,040.00	0.00	82,040.00	(1,149,640.00)
Total CLASS "C" ROADS:		1,768,356.61	2,783,380.00	1,782,040.00	0.00	1,782,040.00	(1,001,340.00)
Grand Totals:		1,768,356.61	2,783,380.00	1,782,040.00	0.00	1,782,040.00	(1,001,340.00)

Acct No	Acct Title	2022-23 Prior Year Actual	2023-24 Current Year Modified Budget	2024-25 Requested Budget	Adjustments To Requested Budget	2024-25 Recommended Budget	FY 2025 Budget vs. FY 2024
<b>TRANSPORTATION INFRASTRUCTURE</b>							
<b>INTERGOVERNMENTAL REVENUE</b>							
65-33-580	FEDERAL GRANTS	0.00	0.00	1,170,000.00	0.00	1,170,000.00	1,170,000.00
65-33-590	LOCAL/STATE GRANTS	0.00	0.00	2,079,504.00	0.00	2,079,504.00	2,079,504.00
Total INTERGOVERNMENTAL REVENUE:		0.00	0.00	3,249,504.00	0.00	3,249,504.00	3,249,504.00
<b>MISCELLANEOUS REVENUE</b>							
65-36-100	INTEREST EARNINGS	80,927.98	25,000.00	100,000.00	0.00	100,000.00	75,000.00
65-36-101	UNREALIZED LOSS ON INVESTM	0.00	0.00	0.00	0.00	0.00	0.00
65-36-400	SALE OF FIXED ASSETS	0.00	0.00	0.00	0.00	0.00	0.00
65-36-900	OTHER REVENUE - NOT IDENTIF	0.00	0.00	0.00	0.00	0.00	0.00
Total MISCELLANEOUS REVENUE:		80,927.98	25,000.00	100,000.00	0.00	100,000.00	75,000.00
<b>CONTRIBUTIONS AND TRANSFERS</b>							
65-38-400	CONTRIB FROM OTHER GOV'T	724,822.97	700,000.00	700,000.00	0.00	700,000.00	0.00
65-38-700	CONTRIBUTION FROM FUND B	0.00	0.00	0.00	0.00	0.00	0.00
Total CONTRIBUTIONS AND TRANSFERS:		724,822.97	700,000.00	700,000.00	0.00	700,000.00	0.00
Total TRANSPORTATION INFRASTRUCTURE:		805,750.95	725,000.00	4,049,504.00	0.00	4,049,504.00	3,324,504.00
Grand Totals:		805,750.95	725,000.00	4,049,504.00	0.00	4,049,504.00	3,324,504.00

## General Fund - Expenditures

Roy City Corporation FY 2025 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

## ROY CITY CORPORATION

## ROY CITY CORPORATION FY 2025 BUDGET

Period 00/24 (07/01/2024)

Acct No	Acct Title	2022-23 Prior Year Actual	2023-24 Current Year Modified Budget	2024-25 Requested Budget	Adjustments To Requested Budget	2024-25 Recommended Budget	FY 2025 Budget vs. FY 2024
<b>GENERAL FUND</b>							
<b>LEGISLATIVE</b>							
10-41-090	EMPLOYEE WAGE REIMBURSE	(108,387.93)	(122,733.00)	(128,957.00)	0.00	(128,957.00)	(6,224.00)
10-41-100	OVERTIME	0.00	500.00	500.00	0.00	500.00	0.00
10-41-110	PERMANENT EMPLOYEES WAG	241,499.91	260,536.00	273,486.00	0.00	273,486.00	12,950.00
10-41-120	PART-TIME/TEMPORARY WAGE	0.00	0.00	0.00	0.00	0.00	0.00
10-41-130	FICA	21,629.71	23,623.00	24,615.00	0.00	24,615.00	992.00
10-41-140	RETIREMENT	53,676.84	68,211.00	74,005.00	0.00	74,005.00	5,794.00
10-41-150	INSURANCE	37,942.79	44,148.00	46,059.00	0.00	46,059.00	1,911.00
10-41-160	WORKERS COMPENSATION	2,411.28	4,187.00	4,389.00	0.00	4,389.00	202.00
10-41-170	UNEMPLOYMENT COMPENSATI	0.00	100.00	100.00	0.00	100.00	0.00
10-41-190	TRANSPORATION ALLOWANCE	8,750.00	8,400.00	8,400.00	0.00	8,400.00	0.00
10-41-210	BOOKS, SUBSCRIP, & MEMBERS	29,091.93	31,250.00	33,300.00	0.00	33,300.00	2,050.00
10-41-220	PUBLIC NOTICES	16,383.60	18,800.00	38,000.00	0.00	38,000.00	19,200.00
10-41-230	TRAVEL/TRAINING EXPENSE	17,674.21	26,000.00	22,500.00	0.00	22,500.00	(3,500.00)
10-41-240	OFFICE SUPPLIES & EXPENSE	4,557.34	3,000.00	3,000.00	0.00	3,000.00	0.00
10-41-250	EQUIPMENT SUPPLIES & MAIN	8,930.46	3,300.00	3,800.00	0.00	3,800.00	500.00
10-41-280	TELEPHONE EXPENSE	1,518.41	1,500.00	1,500.00	0.00	1,500.00	0.00
10-41-310	PROFESSIONAL & TECHNICAL S	8,962.04	12,750.00	36,750.00	0.00	36,750.00	24,000.00
10-41-380	ELECTION EXPENSE	0.00	50,000.00	5,000.00	0.00	5,000.00	(45,000.00)
10-41-420	FUEL	0.00	0.00	0.00	0.00	0.00	0.00
10-41-430	VEHICLE MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00
10-41-600	COMMUNITY RELATIONS	7,178.73	12,500.00	13,500.00	0.00	13,500.00	1,000.00
10-41-601	COMMUNITY ACTY - CONTRIBU	0.00	0.00	1,500.00	0.00	1,500.00	1,500.00
10-41-605	BOYS & GIRLS CLUB ALLOCATIO	0.00	0.00	0.00	0.00	0.00	0.00
10-41-610	EMPLOYEE PROGRAMS	52,450.40	47,800.00	47,800.00	0.00	47,800.00	0.00
10-41-615	EDUCATIONAL ASSISTANCE	1,143.08	20,000.00	15,000.00	0.00	15,000.00	(5,000.00)
10-41-620	SUNDRY CHARGES	0.00	0.00	0.00	0.00	0.00	0.00
10-41-630	PROMOTION OF CITY	0.00	0.00	0.00	0.00	0.00	0.00
10-41-640	COUNCIL CONTINGENCY	19,867.16	23,000.00	23,000.00	0.00	23,000.00	0.00
10-41-641	ARTS COUNCIL & BEAUTIFICATI	709.35	5,000.00	16,590.00	0.00	16,590.00	11,590.00
10-41-642	COVID-19 EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00
10-41-740	CAPITAL ASSETS	0.00	0.00	0.00	0.00	0.00	0.00
10-41-780	DEPRECIATION	0.00	0.00	0.00	0.00	0.00	0.00
Total LEGISLATIVE:		425,989.31	541,872.00	563,837.00	0.00	563,837.00	21,965.00
<b>LEGAL</b>							
10-42-090	EMPLOYEE WAGE REIMBURSE	(110,613.00)	(105,189.00)	(108,134.00)	0.00	(108,134.00)	(2,945.00)
10-42-100	OVERTIME	0.00	0.00	5,000.00	0.00	5,000.00	5,000.00
10-42-110	PERMANENT EMPLOYEES WAG	313,511.84	302,156.00	329,475.00	0.00	329,475.00	27,319.00
10-42-120	PART-TIME/TEMPORARY WAGE	12,269.79	28,684.00	27,674.00	0.00	27,674.00	(1,010.00)
10-42-130	FICA	23,595.72	25,309.00	27,705.00	0.00	27,705.00	2,396.00
10-42-140	RETIREMENT	52,551.92	60,816.00	64,109.00	0.00	64,109.00	3,293.00
10-42-150	INSURANCE	35,966.17	51,708.00	31,954.00	0.00	31,954.00	(19,754.00)
10-42-160	WORKERS COMPENSATION	982.95	4,823.00	5,437.00	0.00	5,437.00	614.00
10-42-170	UNEMPLOYMENT COMPENSATI	0.00	200.00	200.00	0.00	200.00	0.00
10-42-190	TRANSPORTATION ALLOWANCE	4,375.00	4,200.00	4,200.00	0.00	4,200.00	0.00
10-42-210	BOOKS, SUBSCRIP, & MEMBERS	3,925.88	1,895.00	1,950.00	0.00	1,950.00	55.00

## ROY CITY CORPORATION

## ROY CITY CORPORATION FY 2025 BUDGET

Period 00/24 (07/01/2024)

Acct No	Acct Title	2022-23 Prior Year Actual	2023-24 Current Year Modified Budget	2024-25 Requested Budget	Adjustments To Requested Budget	2024-25 Recommended Budget	FY 2025 Budget vs. FY 2024
10-42-230	TRAVEL/TRAINING EXPENSE	2,340.52	4,765.00	7,365.00	0.00	7,365.00	2,600.00
10-42-240	OFFICE SUPPLIES & EXPENSE	2,492.62	1,990.00	1,990.00	0.00	1,990.00	0.00
10-42-250	EQUIPMENT SUPPLIES & MAIN	140.70	400.00	400.00	0.00	400.00	0.00
10-42-280	TELEPHONE EXPENSE	1,258.56	1,560.00	1,260.00	0.00	1,260.00	(300.00)
10-42-310	PROFESSIONAL & TECHNICAL S	47,315.10	50,400.00	52,000.00	0.00	52,000.00	1,600.00
10-42-320	SERVICE OF PROCESS FEES	0.00	0.00	0.00	0.00	0.00	0.00
10-42-620	SUNDRY CHARGES	0.00	0.00	0.00	0.00	0.00	0.00
10-42-740	CAPITAL ASSETS	0.00	0.00	0.00	0.00	0.00	0.00
10-42-780	DEPRECIATION	0.00	0.00	0.00	0.00	0.00	0.00
Total LEGAL:		390,113.77	433,717.00	452,585.00	0.00	452,585.00	18,868.00
<b>LIABILITY INSURANCE</b>							
10-43-510	INSURANCE/SURETY BONDS	205,521.00	251,021.00	268,521.00	0.00	268,521.00	17,500.00
Total LIABILITY INSURANCE:		205,521.00	251,021.00	268,521.00	0.00	268,521.00	17,500.00
<b>JUSTICE COURT</b>							
10-44-100	OVERTIME	19.88	3,750.00	3,750.00	0.00	3,750.00	0.00
10-44-110	PERMANENT EMPLOYEES WAG	252,018.43	269,050.00	286,386.00	0.00	286,386.00	17,336.00
10-44-120	PART-TIME/TEMPORARY WAGE	19,177.05	23,141.00	25,557.00	0.00	25,557.00	2,416.00
10-44-130	FICA	20,358.71	22,640.00	24,150.00	0.00	24,150.00	1,510.00
10-44-140	RETIREMENT	42,396.96	46,700.00	46,833.00	0.00	46,833.00	133.00
10-44-150	INSURANCE	33,799.70	38,486.00	62,880.00	0.00	62,880.00	24,394.00
10-44-160	WORKERS COMPENSATION	1,431.25	2,954.00	3,177.00	0.00	3,177.00	223.00
10-44-170	UNEMPLOYMENT COMPENSATI	0.00	250.00	250.00	0.00	250.00	0.00
10-44-190	TRANSPORTATION ALLOWANCE	4,375.00	4,200.00	4,200.00	0.00	4,200.00	0.00
10-44-210	BOOKS, SUBSCRIP, & MEMBERS	446.14	1,150.00	1,150.00	0.00	1,150.00	0.00
10-44-230	TRAVEL/TRAINING EXPENSE	4,053.62	6,500.00	6,500.00	0.00	6,500.00	0.00
10-44-240	OFFICE SUPPLIES & EXPENSE	4,715.98	5,750.00	5,750.00	0.00	5,750.00	0.00
10-44-250	EQUIPMENT SUPPLIES & MAIN	125.14	4,675.00	3,675.00	0.00	3,675.00	(1,000.00)
10-44-280	TELEPHONE	129.00	700.00	0.00	0.00	0.00	(700.00)
10-44-310	PROFESSIONAL & TECHNICAL S	18,951.22	23,650.00	22,650.00	0.00	22,650.00	(1,000.00)
10-44-620	SUNDRY CHARGES	(3.11)	200.00	200.00	0.00	200.00	0.00
10-44-740	CAPITAL ASSETS	0.00	0.00	0.00	0.00	0.00	0.00
10-44-780	DEPRECIATION	0.00	0.00	0.00	0.00	0.00	0.00
Total JUSTICE COURT:		401,994.97	453,796.00	497,108.00	0.00	497,108.00	43,312.00
<b>FINANCE</b>							
10-45-090	EMPLOYEE WAGE REIMBURSE	(394,370.04)	(432,550.00)	(463,185.00)	0.00	(463,185.00)	(30,635.00)
10-45-100	OVERTIME	260.31	1,000.00	1,000.00	0.00	1,000.00	0.00
10-45-110	PERMANENT EMPLOYEES WAG	503,836.61	539,232.00	566,786.00	0.00	566,786.00	27,554.00
10-45-120	PART-TIME/TEMPORARY WAGE	30,535.14	38,700.00	39,710.00	0.00	39,710.00	1,010.00
10-45-130	FICA	39,136.21	44,288.00	46,472.00	0.00	46,472.00	2,184.00
10-45-140	RETIREMENT	94,575.14	102,298.00	102,555.00	0.00	102,555.00	257.00
10-45-150	INSURANCE	88,568.25	109,726.00	138,489.00	0.00	138,489.00	28,763.00
10-45-160	WORKERS COMPENSATION	351.21	3,560.00	3,753.00	0.00	3,753.00	193.00
10-45-170	UNEMPLOYMENT COMPENSATI	0.00	500.00	500.00	0.00	500.00	0.00

Acct No	Acct Title	2022-23 Prior Year Actual	2023-24 Current Year Modified Budget	2024-25 Requested Budget	Adjustments To Requested Budget	2024-25 Recommended Budget	FY 2025 Budget vs. FY 2024
10-45-190	TRANSPORATION ALLOWANCE	4,375.00	4,200.00	4,200.00	0.00	4,200.00	0.00
10-45-210	BOOKS, SUBSCRIP, & MEMBERS	2,151.45	2,125.00	2,900.00	0.00	2,900.00	775.00
10-45-220	PUBLIC NOTICES	966.98	6,750.00	3,750.00	0.00	3,750.00	(3,000.00)
10-45-230	TRAVEL/TRAINING EXPENSE	2,519.25	12,775.00	10,775.00	0.00	10,775.00	(2,000.00)
10-45-235	HR PROGRAMS	2,597.84	34,140.00	33,140.00	0.00	33,140.00	(1,000.00)
10-45-240	OFFICE SUPPLIES & EXPENSE	6,632.48	7,000.00	7,000.00	0.00	7,000.00	0.00
10-45-250	EQUIPMENT SUPPLIES & MAIN	385.57	4,100.00	4,100.00	0.00	4,100.00	0.00
10-45-280	TELEPHONE EXPENSE	2,040.00	2,040.00	2,040.00	0.00	2,040.00	0.00
10-45-310	PROFESSIONAL & TECHNICAL S	19,769.91	27,900.00	26,900.00	0.00	26,900.00	(1,000.00)
10-45-370	CENTRAL STORES	0.00	0.00	0.00	0.00	0.00	0.00
10-45-540	MENTAL HEALTH GRANT	315.74	0.00	0.00	0.00	0.00	0.00
10-45-620	SUNDRY CHARGES	260.13	300.00	300.00	0.00	300.00	0.00
10-45-740	CAPITAL ASSETS	0.00	0.00	0.00	0.00	0.00	0.00
10-45-780	DEPRECIATION	0.00	0.00	0.00	0.00	0.00	0.00
Total FINANCE:		404,907.18	508,084.00	531,185.00	0.00	531,185.00	23,101.00
<b>TRANSFERS</b>							
10-50-310	TRANSFER TO INFORMATION T	633,284.04	726,940.00	627,031.00	0.00	627,031.00	(99,909.00)
10-50-315	TRANSFER TO U. E. FUND	0.00	0.00	0.00	0.00	0.00	0.00
10-50-325	TRANSFER TO CAPITAL PROJECT	2,375,385.96	185,500.00	185,500.00	0.00	185,500.00	0.00
10-50-328	TRANSFER TO PARK DEVELOPM	0.00	0.00	0.00	0.00	0.00	0.00
10-50-330	TRANSFER TO BEAUTIFICATION	0.00	0.00	0.00	0.00	0.00	0.00
10-50-331	TRANSFER TO FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00
10-50-340	TRANSFER TO RDA	0.00	0.00	0.00	0.00	0.00	0.00
10-50-430	SET ASIDE TO FUND NON-CAP P	0.00	0.00	0.00	0.00	0.00	0.00
10-50-610	INTERGOV TRANS	0.00	145,000.00	0.00	0.00	0.00	(145,000.00)
Total TRANSFERS:		3,008,670.00	1,057,440.00	812,531.00	0.00	812,531.00	(244,909.00)
<b>BUILDING/GROUND MAINT DIVISION</b>							
10-51-090	EMPLOYEE WAGE REIMBURSE	(97,151.04)	(101,109.00)	(117,959.00)	0.00	(117,959.00)	(16,850.00)
10-51-100	OVERTIME	26,541.75	30,000.00	19,000.00	0.00	19,000.00	(11,000.00)
10-51-110	PERMANENT EMPLOYEES WAG	240,376.40	263,572.00	193,221.00	0.00	193,221.00	(70,351.00)
10-51-120	PART-TIME/TEMPORARY WAGE	7,988.35	11,246.00	6,583.00	0.00	6,583.00	(4,663.00)
10-51-130	FICA	19,939.49	23,318.00	16,740.00	0.00	16,740.00	(6,578.00)
10-51-140	RETIREMENT	44,986.97	50,423.00	34,549.00	0.00	34,549.00	(15,874.00)
10-51-150	INSURANCE	69,252.51	79,374.00	38,517.00	0.00	38,517.00	(40,857.00)
10-51-160	WORKERS COMPENSATION	2,854.32	6,591.00	4,742.00	0.00	4,742.00	(1,849.00)
10-51-170	UNEMPLOYMENT COMPENSATI	0.00	250.00	200.00	0.00	200.00	(50.00)
10-51-180	UNIFORM ALLOWANCE	1,500.00	1,750.00	1,400.00	0.00	1,400.00	(350.00)
10-51-210	BOOKS, SUBSCRIP, & MEMBERS	0.00	0.00	0.00	0.00	0.00	0.00
10-51-220	PUBLIC NOTICES	0.00	500.00	500.00	0.00	500.00	0.00
10-51-230	TRAVEL/TRAINING EXPENSE	0.00	1,000.00	1,000.00	0.00	1,000.00	0.00
10-51-240	OFFICE SUPPLIES & EXPENSE	38.60	200.00	200.00	0.00	200.00	0.00
10-51-250	EQUIPMENT SUPPLIES & MAIN	21,474.86	25,300.00	25,300.00	0.00	25,300.00	0.00
10-51-260	BUILDING & GROUNDS MAINT	48,979.24	62,000.00	46,000.00	0.00	46,000.00	(16,000.00)
10-51-270	UTILITIES	195,104.55	171,000.00	171,000.00	0.00	171,000.00	0.00
10-51-280	TELEPHONE EXPENSE	0.00	1,500.00	1,500.00	0.00	1,500.00	0.00

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10-51-310	PROFESSIONAL & TECHNICAL S	89,164.34	82,300.00	83,300.00	0.00	83,300.00	1,000.00
10-51-330	MISCELLANEOUS SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
10-51-420	FUEL	11,538.94	7,950.00	7,950.00	0.00	7,950.00	0.00
10-51-430	VEHICLE MAINTENANCE	3,289.64	5,000.00	3,000.00	0.00	3,000.00	(2,000.00)
10-51-440	POOL OPERATIONS	0.00	0.00	0.00	0.00	0.00	0.00
10-51-450	TRASH COLLECTION SHOP/MU	0.00	0.00	0.00	0.00	0.00	0.00
10-51-540	STREET LIGHTS	0.00	0.00	0.00	0.00	0.00	0.00
10-51-735	ADA IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00
10-51-740	CAPITAL ASSETS	8,700.00	0.00	0.00	0.00	0.00	0.00
10-51-780	DEPRECIATION	0.00	0.00	0.00	0.00	0.00	0.00
Total BUILDING/GROUND MAINT DIVISION:		694,578.92	722,165.00	536,743.00	0.00	536,743.00	(185,422.00)
<b>POLICE AND ANIMAL SERVICES</b>							
10-54-090	EMPLOYEE WAGE REIMBURSE	(73,187.00)	(57,200.00)	(82,300.00)	0.00	(82,300.00)	(25,100.00)
10-54-100	OVERTIME	181,459.83	161,358.00	153,085.00	0.00	153,085.00	(8,273.00)
10-54-110	PERMANENT EMPLOYEES WAG	3,455,940.27	3,803,138.00	4,003,342.00	0.00	4,003,342.00	200,204.00
10-54-120	PART-TIME WAGES	11,294.07	68,837.00	0.00	0.00	0.00	(68,837.00)
10-54-121	PART-TIME WAGES - XING GUA	144,760.28	155,478.00	160,142.00	0.00	160,142.00	4,664.00
10-54-122	PART-TIMES WAGES - COMMNT	0.00	0.00	0.00	0.00	0.00	0.00
10-54-130	FICA	280,439.20	316,861.00	330,216.00	0.00	330,216.00	13,355.00
10-54-140	RETIREMENT	974,541.78	1,096,356.00	1,133,668.00	0.00	1,133,668.00	37,312.00
10-54-150	INSURANCE	655,333.82	733,100.00	826,392.00	0.00	826,392.00	93,292.00
10-54-160	WORKERS COMPENSATION	37,436.00	87,798.00	90,416.00	0.00	90,416.00	2,618.00
10-54-170	UNEMPLOYMENT COMPENSATI	4,107.06	3,800.00	3,800.00	0.00	3,800.00	0.00
10-54-180	REGULAR OFFICERS UNIFORMS	39,117.66	40,900.00	38,700.00	0.00	38,700.00	(2,200.00)
10-54-190	TRANSPORATION ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00
10-54-191	K-9 STIPEND	9,450.00	9,100.00	9,100.00	0.00	9,100.00	0.00
10-54-210	BOOKS, SUBSCRIP, & MEMBERS	26,963.81	73,840.00	63,715.00	0.00	63,715.00	(10,125.00)
10-54-220	PUBLIC NOTICES	0.00	150.00	150.00	0.00	150.00	0.00
10-54-230	TRAVEL/TRAINING EXPENSE	55,579.39	57,150.00	32,449.00	0.00	32,449.00	(24,701.00)
10-54-240	OFFICE SUPPLIES & EXPENSE	15,622.50	23,100.00	22,160.00	0.00	22,160.00	(940.00)
10-54-250	EQUIPMENT SUPPLIES & MAIN	23,502.44	74,300.00	16,050.00	0.00	16,050.00	(58,250.00)
10-54-280	TELEPHONE EXPENSE	5,176.00	13,990.00	13,990.00	0.00	13,990.00	0.00
10-54-310	PROFESSIONAL & TECHNICAL S	221,128.67	228,744.00	292,757.00	0.00	292,757.00	64,013.00
10-54-330	MISCELLANEOUS SERVICES	0.00	0.00	91,000.00	0.00	91,000.00	91,000.00
10-54-410	EVIDENCE SUPPLIES	2,339.82	3,000.00	2,600.00	0.00	2,600.00	(400.00)
10-54-420	FUEL	108,183.78	105,250.00	105,250.00	0.00	105,250.00	0.00
10-54-430	VEHICLE MAINTENANCE	27,187.07	31,000.00	33,000.00	0.00	33,000.00	2,000.00
10-54-460	BLOOD ALCOHOL TESTS	850.27	1,200.00	1,200.00	0.00	1,200.00	0.00
10-54-500	TRAINING EQUIPMENT & SUPP	13,918.16	16,100.00	11,900.00	0.00	11,900.00	(4,200.00)
10-54-505	FIREARM TRAINING AMMO EQ	60,792.77	24,174.00	8,400.00	0.00	8,400.00	(15,774.00)
10-54-510	RETIREMENT INCENTIVES	0.00	0.00	0.00	0.00	0.00	0.00
10-54-512	YOUTH COURT SUPPLIES, ETC	740.37	750.00	0.00	0.00	0.00	(750.00)
10-54-520	TRAFFIC SCHOOL SUPPLIES	0.00	300.00	0.00	0.00	0.00	(300.00)
10-54-525	EQUIPMENT - TRAFFIC SCHOOL	0.00	0.00	0.00	0.00	0.00	0.00
10-54-530	TRAFFIC SCHOOL WAGES & BE	0.00	2,150.00	0.00	0.00	0.00	(2,150.00)
10-54-540	COMMUNITY RELATIONS	4,385.17	6,000.00	2,000.00	0.00	2,000.00	(4,000.00)
10-54-550	K-9 UNIT EXPENDITURES	2,961.72	3,050.00	5,000.00	0.00	5,000.00	1,950.00



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10-54-555	JAG GRANT EXPEN	0.00	0.00	0.00	0.00	0.00	0.00
10-54-556	BEER TAX EXPENDITURES	78,005.36	40,000.00	40,000.00	0.00	40,000.00	0.00
10-54-557	GEARS/EASY GRANT	0.00	0.00	0.00	0.00	0.00	0.00
10-54-558	UTAP GRANT EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00
10-54-559	BLOCK GRANT EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00
10-54-560	RISE-UP GRANT EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00
10-54-561	CRIME SCENE INVESTIGATION	0.00	0.00	0.00	0.00	0.00	0.00
10-54-569	FORFEITURE FUND EXPENDITU	0.00	0.00	0.00	0.00	0.00	0.00
10-54-570	OTHER GRANT EXPENDITURES	6,839.88	0.00	0.00	0.00	0.00	0.00
10-54-610	MISCELLANEOUS SUPPLIES	210.18	0.00	0.00	0.00	0.00	0.00
10-54-620	SUNDRY	199.03	200.00	200.00	0.00	200.00	0.00
10-54-740	CAPITAL ASSETS	64,424.37	116,000.00	0.00	0.00	0.00	(116,000.00)
10-54-750	CAPITAL ASSETS - SP PUBLIC SA	0.00	0.00	0.00	0.00	0.00	0.00
10-54-760	CAPITAL ASSETS - GRANT FUND	0.00	0.00	0.00	0.00	0.00	0.00
10-54-780	DEPRECIATION	0.00	0.00	0.00	0.00	0.00	0.00
Total POLICE AND ANIMAL SERVICES:		6,439,703.73	7,239,974.00	7,408,382.00	0.00	7,408,382.00	168,408.00
<b>FIRE &amp; RESCUE</b>							
10-58-090	EMPLOYEE WAGE REIMBURSE	(0.16)	0.00	0.00	0.00	0.00	0.00
10-58-100	OVERTIME	536,493.66	370,434.00	348,247.00	0.00	348,247.00	(22,187.00)
10-58-110	PERMANENT EMPLOYEES WAG	2,622,167.03	2,900,147.00	3,061,856.00	0.00	3,061,856.00	161,709.00
10-58-120	PART-TIME/TEMPORARY WAGE	71,046.39	69,354.00	74,098.00	0.00	74,098.00	4,744.00
10-58-130	FICA	240,332.89	255,504.00	266,542.00	0.00	266,542.00	11,038.00
10-58-140	RETIREMENT	355,983.62	401,045.00	455,516.00	0.00	455,516.00	54,471.00
10-58-150	INSURANCE	513,292.16	631,068.00	689,063.00	0.00	689,063.00	57,995.00
10-58-160	WORKERS COMPENSATION	60,405.83	112,494.00	117,327.00	0.00	117,327.00	4,833.00
10-58-170	UNEMPLOYMENT COMPENSATI	0.00	2,300.00	2,300.00	0.00	2,300.00	0.00
10-58-180	REGULAR OFFICERS UNIFORMS	28,349.99	34,400.00	34,400.00	0.00	34,400.00	0.00
10-58-190	TRANSPORTATION ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00
10-58-210	BOOKS, SUBSCRIP, & MEMBERS	3,474.32	4,125.00	4,125.00	0.00	4,125.00	0.00
10-58-220	PUBLIC NOTICES	0.00	0.00	0.00	0.00	0.00	0.00
10-58-230	TRAVEL/TRAINING EXPENSE (FI	9,077.03	25,000.00	25,000.00	0.00	25,000.00	0.00
10-58-231	TRAVEL/TRAINING EXPENSE (E	11,715.32	27,819.00	24,200.00	0.00	24,200.00	(3,619.00)
10-58-240	OFFICE SUPPLIES & EXPENSE	3,348.21	2,950.00	2,950.00	0.00	2,950.00	0.00
10-58-250	EQUIP SUPPLIES & MAINT (FIRE	62,930.10	84,990.00	44,300.00	0.00	44,300.00	(40,690.00)
10-58-251	EQUIP SUPPLIES & MAINT (EMS	20,420.54	35,150.00	39,138.00	0.00	39,138.00	3,988.00
10-58-252	MEDICAL SUPPLIES (EMS)	59,671.12	65,000.00	65,000.00	0.00	65,000.00	0.00
10-58-255	FIRE PREVENTION/EDUCATION	6,591.98	6,700.00	5,000.00	0.00	5,000.00	(1,700.00)
10-58-256	FIRE EDUCATION - CERT	0.00	100.00	100.00	0.00	100.00	0.00
10-58-258	PPE & SUPPLIES	0.00	0.00	25,000.00	0.00	25,000.00	25,000.00
10-58-260	BUILDING, GROUND, SUPPLY M	19,685.96	17,050.00	14,550.00	0.00	14,550.00	(2,500.00)
10-58-280	TELEPHONE	3,015.00	5,340.00	4,240.00	0.00	4,240.00	(1,100.00)
10-58-310	PROF & TECHNICAL SVCS (FIRE)	11,426.02	16,395.00	24,330.00	0.00	24,330.00	7,935.00
10-58-311	PROF & TECHNICAL SVCS (EMS)	10,526.26	11,530.00	9,615.00	0.00	9,615.00	(1,915.00)
10-58-312	FIRST PROFESSIONAL FEES	139,944.15	150,000.00	150,000.00	0.00	150,000.00	0.00
10-58-320	GRANT - EMS	6,247.12	4,406.00	0.00	0.00	0.00	(4,406.00)
10-58-321	AFG FIRE GRANT	0.00	0.00	0.00	0.00	0.00	0.00
10-58-322	OTHER GRANT EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00

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Acct No	Acct Title	2022-23 Prior Year Actual	2023-24 Current Year Modified Budget	2024-25 Requested Budget	Adjustments To Requested Budget	2024-25 Recommended Budget	FY 2025 Budget vs. FY 2024
10-58-323	MENTAL HEALTH GRANT	0.00	0.00	0.00	0.00	0.00	0.00
10-58-330	OTHER SERVICES	12,896.87	8,830.00	10,830.00	0.00	10,830.00	2,000.00
10-58-340	UTAH STATE AMBULANCE ASSE	89,179.08	90,000.00	100,000.00	0.00	100,000.00	10,000.00
10-58-420	FUEL (FIRE)	30,125.35	33,000.00	30,000.00	0.00	30,000.00	(3,000.00)
10-58-421	FUEL (EMS)	40,514.86	48,400.00	42,700.00	0.00	42,700.00	(5,700.00)
10-58-430	VEHICLE MAINTENANCE (FIRE)	38,717.96	43,510.00	39,900.00	0.00	39,900.00	(3,610.00)
10-58-431	VEHICLE MAINTENANCE (EMS)	13,434.23	12,500.00	13,000.00	0.00	13,000.00	500.00
10-58-510	INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00
10-58-520	EMT TRAINING	0.00	0.00	0.00	0.00	0.00	0.00
10-58-620	SUNDRY	0.00	0.00	0.00	0.00	0.00	0.00
10-58-740	CAPITAL ASSETS	7,997.65	0.00	0.00	0.00	0.00	0.00
10-58-760	CAPITAL ASSETS - GRANT FUND	0.00	558,000.00	0.00	0.00	0.00	(558,000.00)
10-58-780	DEPRECIATION	0.00	0.00	0.00	0.00	0.00	0.00
Total FIRE & RESCUE:		5,029,010.54	6,027,541.00	5,723,327.00	0.00	5,723,327.00	(304,214.00)
<b>COMMUNITY DEVELOPMENT</b>							
10-59-090	EMPLOYEE WAGE REIMBURSE	(10,268.04)	(10,407.00)	(10,667.00)	0.00	(10,667.00)	(260.00)
10-59-100	OVERTIME	4,580.04	3,000.00	3,000.00	0.00	3,000.00	0.00
10-59-110	PERMANENT EMPLOYEES WAG	337,930.15	434,842.00	454,470.00	0.00	454,470.00	19,628.00
10-59-120	PART-TIME/TEMPORARY WAGE	8,616.25	44,195.00	44,382.00	0.00	44,382.00	187.00
10-59-130	FICA	26,033.29	36,875.00	38,392.00	0.00	38,392.00	1,517.00
10-59-140	RETIREMENT	60,054.04	79,834.00	80,347.00	0.00	80,347.00	513.00
10-59-150	INSURANCE	74,562.90	102,767.00	85,629.00	0.00	85,629.00	(17,138.00)
10-59-160	WORKERS COMPENSATION	2,844.10	10,363.00	10,786.00	0.00	10,786.00	423.00
10-59-170	UNEMPLOYMENT COMPENSATI	0.00	250.00	250.00	0.00	250.00	0.00
10-59-180	UNIFORM ALLOWANCE	375.00	700.00	700.00	0.00	700.00	0.00
10-59-190	TRANSPORTATION ALLOWANCE	4,500.00	5,400.00	5,400.00	0.00	5,400.00	0.00
10-59-210	BOOKS, SUBSCRIP, & MEMBERS	1,110.00	1,755.00	1,755.00	0.00	1,755.00	0.00
10-59-220	PUBLIC NOTICES	1,410.31	1,000.00	1,000.00	0.00	1,000.00	0.00
10-59-230	TRAVEL/TRAINING EXPENSE	2,523.43	5,800.00	5,800.00	0.00	5,800.00	0.00
10-59-240	OFFICE SUPPLIES & EXPENSE	5,069.93	7,000.00	7,000.00	0.00	7,000.00	0.00
10-59-250	EQUIPMENT SUPPLIES & MAIN	1,760.91	5,200.00	17,200.00	0.00	17,200.00	12,000.00
10-59-280	TELEPHONE EXPENSE	1,133.30	1,460.00	1,460.00	0.00	1,460.00	0.00
10-59-310	PROFESSIONAL & TECHNICAL S	88,792.28	45,717.00	27,317.00	0.00	27,317.00	(18,400.00)
10-59-330	CODE ENFORCEMENT AND ABA	343.95	10,000.00	10,000.00	0.00	10,000.00	0.00
10-59-340	ADVISORY PLANNING BOARDS	2,670.00	4,000.00	4,000.00	0.00	4,000.00	0.00
10-59-420	FUEL	1,380.66	2,500.00	2,500.00	0.00	2,500.00	0.00
10-59-430	VEHICLE MAINTENANCE	812.28	1,000.00	1,000.00	0.00	1,000.00	0.00
10-59-610	MISCELLANEOUS SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
10-59-630	BUSINESS DEVELOPMENT PRO	0.00	0.00	0.00	0.00	0.00	0.00
10-59-740	CAPITAL ASSETS	0.00	0.00	0.00	0.00	0.00	0.00
10-59-780	DEPRECIATION	0.00	0.00	0.00	0.00	0.00	0.00
Total COMMUNITY DEVELOPMENT:		616,234.78	793,251.00	791,721.00	0.00	791,721.00	(1,530.00)
<b>STREETS DIVISION</b>							
10-60-090	EMPLOYEE WAGE REIMBURSE	(40,085.04)	(41,342.00)	(42,845.00)	0.00	(42,845.00)	(1,503.00)
10-60-100	OVERTIME	57,871.36	77,906.00	80,242.00	0.00	80,242.00	2,336.00

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Acct No	Acct Title	2022-23 Prior Year Actual	2023-24 Current Year Modified Budget	2024-25 Requested Budget	Adjustments To Requested Budget	2024-25 Recommended Budget	FY 2025 Budget vs. FY 2024
10-60-110	PERMANENT EMPLOYEES WAG	348,880.71	345,491.00	361,327.00	0.00	361,327.00	15,836.00
10-60-120	PART-TIME/TEMPORARY WAGE	31,961.07	54,319.00	45,644.00	0.00	45,644.00	(8,675.00)
10-60-130	FICA	32,771.47	36,545.00	37,271.00	0.00	37,271.00	726.00
10-60-140	RETIREMENT	65,060.26	70,267.00	70,342.00	0.00	70,342.00	75.00
10-60-150	INSURANCE	64,063.04	73,211.00	105,767.00	0.00	105,767.00	32,556.00
10-60-160	WORKERS COMPENSATION	5,623.38	13,904.00	14,175.00	0.00	14,175.00	271.00
10-60-170	UNEMPLOYMENT COMPENSATI	365.44	500.00	500.00	0.00	500.00	0.00
10-60-180	UNIFORM ALLOWANCE	2,375.00	2,800.00	2,800.00	0.00	2,800.00	0.00
10-60-210	BOOKS, SUBSCRIP, & MEMBERS	151.87	500.00	500.00	0.00	500.00	0.00
10-60-220	PUBLIC NOTICES	0.00	0.00	0.00	0.00	0.00	0.00
10-60-230	TRAVEL/TRAINING EXPENSE	6,331.38	5,000.00	5,000.00	0.00	5,000.00	0.00
10-60-240	OFFICE SUPPLIES	460.25	2,700.00	2,700.00	0.00	2,700.00	0.00
10-60-250	EQUIPMENT SUPPLIES & MAIN	17,844.53	34,320.00	34,320.00	0.00	34,320.00	0.00
10-60-280	TELEPHONE EXPENSE	840.00	500.00	500.00	0.00	500.00	0.00
10-60-310	PROFESSIONAL/ENGINEERING	0.00	0.00	0.00	0.00	0.00	0.00
10-60-420	FUEL	59,309.00	47,300.00	47,300.00	0.00	47,300.00	0.00
10-60-430	VEHICLE MAINTENANCE	62,685.88	39,600.00	39,600.00	0.00	39,600.00	0.00
10-60-500	LEASED PROPERTY	9,353.00	9,350.00	9,350.00	0.00	9,350.00	0.00
10-60-540	STREET LIGHTS - UP&L	0.00	0.00	0.00	0.00	0.00	0.00
10-60-550	MISCELLANEOUS SIGNAGE	436.98	1,225.00	1,225.00	0.00	1,225.00	0.00
10-60-560	CDBG GRANT EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00
10-60-571	ASPHALT & CONCRETE DISPOSAL	0.00	0.00	0.00	0.00	0.00	0.00
10-60-580	ROAD MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00
10-60-740	CAPITAL ASSETS	0.00	0.00	0.00	0.00	0.00	0.00
10-60-780	DEPRECIATION	0.00	0.00	0.00	0.00	0.00	0.00
Total STREETS DIVISION:		726,299.58	774,096.00	815,718.00	0.00	815,718.00	41,622.00
<b>FLEET SERVICES DIVISION</b>							
10-62-090	EMPLOYEE WAGE REIMBURSE	(70,103.04)	(75,443.00)	(75,967.00)	0.00	(75,967.00)	(524.00)
10-62-100	OVERTIME	5,121.30	6,000.00	6,000.00	0.00	6,000.00	0.00
10-62-110	PERMANENT EMPLOYEES WAG	163,699.63	165,197.00	177,004.00	0.00	177,004.00	11,807.00
10-62-120	PART-TIME/TEMPORARY WAGE	0.00	0.00	0.00	0.00	0.00	0.00
10-62-130	FICA	12,496.59	13,097.00	14,000.00	0.00	14,000.00	903.00
10-62-140	RETIREMENT	26,749.58	29,197.00	29,413.00	0.00	29,413.00	216.00
10-62-150	INSURANCE	33,703.41	37,633.00	39,520.00	0.00	39,520.00	1,887.00
10-62-160	WORKERS COMPENSATION	1,770.22	3,743.00	4,004.00	0.00	4,004.00	261.00
10-62-170	UNEMPLOYMENT COMPENSATI	0.00	150.00	150.00	0.00	150.00	0.00
10-62-180	UNIFORM ALLOWANCE	812.50	1,050.00	1,050.00	0.00	1,050.00	0.00
10-62-210	BOOKS, SUBSCRIP, & MEMBERS	1,040.53	9,420.00	7,520.00	0.00	7,520.00	(1,900.00)
10-62-220	PUBLIC NOTICES	0.00	0.00	0.00	0.00	0.00	0.00
10-62-230	TRAVEL/TRAINING EXPENSE	2,751.58	4,500.00	2,000.00	0.00	2,000.00	(2,500.00)
10-62-240	OFFICE SUPPLIES	996.36	1,000.00	1,000.00	0.00	1,000.00	0.00
10-62-250	EQUIPMENT SUPPLIES & MAIN	24,378.07	32,100.00	31,325.00	0.00	31,325.00	(775.00)
10-62-280	TELEPHONE EXPENSE	490.99	500.00	500.00	0.00	500.00	0.00
10-62-310	PROFESSIONAL & TECHNICAL	3,593.92	11,650.00	11,650.00	0.00	11,650.00	0.00
10-62-370	SHOP EXPENSE, REVOLVING REI	0.00	0.00	0.00	0.00	0.00	0.00
10-62-420	FUEL	3,205.27	4,000.00	4,000.00	0.00	4,000.00	0.00
10-62-430	VEHICLE MAINTENANCE	2,649.60	1,800.00	1,800.00	0.00	1,800.00	0.00

## ROY CITY CORPORATION

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10-62-740	CAPITAL ASSETS	0.00	0.00	0.00	0.00	0.00	0.00
10-62-780	DEPRECIATION	0.00	0.00	0.00	0.00	0.00	0.00
Total FLEET SERVICES DIVISION:		213,356.51	245,594.00	254,969.00	0.00	254,969.00	9,375.00
<b>PUBLIC WORKS ADMINISTRATION</b>							
10-66-090	EMPLOYEE WAGE REIMBURSE	(477,910.09)	(511,234.00)	(526,273.00)	0.00	(526,273.00)	(15,039.00)
10-66-100	OVERTIME	3,947.71	10,500.00	10,815.00	0.00	10,815.00	315.00
10-66-110	PERMANENT EMPLOYEES WAG	468,097.23	495,683.00	476,539.00	0.00	476,539.00	(19,144.00)
10-66-120	PART-TIME/TEMPORARY WAGE	0.00	0.00	0.00	0.00	0.00	0.00
10-66-130	FICA	35,316.19	38,722.00	39,960.00	0.00	39,960.00	1,238.00
10-66-140	RETIREMENT	90,294.37	98,378.00	97,647.00	0.00	97,647.00	(731.00)
10-66-150	INSURANCE	85,450.79	99,445.00	104,068.00	0.00	104,068.00	4,623.00
10-66-160	WORKERS COMPENSATION	3,968.70	9,007.00	9,244.00	0.00	9,244.00	237.00
10-66-170	UNEMPLOYMENT COMPENSATI	0.00	300.00	300.00	0.00	300.00	0.00
10-66-180	UNIFORM ALLOWANCE	900.00	1,050.00	1,050.00	0.00	1,050.00	0.00
10-66-210	BOOKS, SUBSCRIP, & MEMBERS	48.35	150.00	150.00	0.00	150.00	0.00
10-66-220	PUBLIC NOTICES	0.00	0.00	0.00	0.00	0.00	0.00
10-66-230	TRAVEL/TRAINING EXPENSE	8,550.93	10,000.00	10,000.00	0.00	10,000.00	0.00
10-66-240	OFFICE SUPPLIES & EXPENSE	1,693.35	2,000.00	2,000.00	0.00	2,000.00	0.00
10-66-250	EQUIPMENT SUPPLIES & MAIN	6,991.18	8,200.00	8,200.00	0.00	8,200.00	0.00
10-66-280	TELEPHONE EXPENSE	268.98	500.00	500.00	0.00	500.00	0.00
10-66-310	PROFESSIONAL & TECHNICAL	28,652.94	66,450.00	66,450.00	0.00	66,450.00	0.00
10-66-420	FUEL	4,339.41	4,700.00	4,700.00	0.00	4,700.00	0.00
10-66-430	VEHICLE MAINTENANCE	181.12	700.00	700.00	0.00	700.00	0.00
10-66-440	BEAUTIFICATION PROJECTS	0.00	0.00	0.00	0.00	0.00	0.00
10-66-540	STREET LIGHTS	91,602.57	115,000.00	115,000.00	0.00	115,000.00	0.00
10-66-740	CAPITAL ASSETS	0.00	0.00	0.00	0.00	0.00	0.00
10-66-780	DEPRECIATION	0.00	0.00	0.00	0.00	0.00	0.00
Total PUBLIC WORKS ADMINISTRATION:		352,393.73	449,551.00	421,050.00	0.00	421,050.00	(28,501.00)
<b>RECREATION COMPLEX</b>							
10-68-090	EMPLOYEE WAGE REIMBURSE	0.00	0.00	0.00	0.00	0.00	0.00
10-68-100	OVERTIME - OPERATIONS	973.34	2,000.00	5,000.00	0.00	5,000.00	3,000.00
10-68-101	OVERTIME - MAINT	0.00	0.00	0.00	0.00	0.00	0.00
10-68-110	PERMANENT EMPLOYEES WAG	157,434.91	137,413.00	185,012.00	0.00	185,012.00	47,599.00
10-68-111	PERMANENT EMPLOYEE WAGE	0.00	0.00	0.00	0.00	0.00	0.00
10-68-120	PART-TIME/TEMPORARY WAGE	78,974.93	102,875.00	316,081.00	0.00	316,081.00	213,206.00
10-68-130	FICA	17,760.89	34,142.00	38,716.00	0.00	38,716.00	4,574.00
10-68-140	RETIREMENT	30,284.66	26,570.00	31,846.00	0.00	31,846.00	5,276.00
10-68-150	INSURANCE	32,076.13	31,465.00	44,029.00	0.00	44,029.00	12,564.00
10-68-160	WORKERS COMPENSATION	2,064.04	8,769.00	10,029.00	0.00	10,029.00	1,260.00
10-68-170	UNEMPLOYMENT COMPENSATI	0.00	200.00	250.00	0.00	250.00	50.00
10-68-180	UNIFORM ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00
10-68-210	BOOKS, SUBSCRIP, & MEMBERS	310.99	500.00	500.00	0.00	500.00	0.00
10-68-220	PUBLIC NOTICES	1,240.93	2,000.00	1,500.00	0.00	1,500.00	(500.00)
10-68-230	TRAVEL/TRAINING EXPENSE	1,513.36	4,875.00	500.00	0.00	500.00	(4,375.00)
10-68-240	OFFICE SUPPLIES & EXPENSE	4,109.04	3,000.00	3,500.00	0.00	3,500.00	500.00

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10-68-250	EQUIP SUPPLIES & MAINT - OP	3,623.79	10,700.00	8,256.00	0.00	8,256.00	(2,444.00)
10-68-251	EQUIP SUPPLIES & MAINT - MT	7,754.54	6,000.00	8,900.00	0.00	8,900.00	2,900.00
10-68-260	BUILDING, GROUND, SUPPLY M	20,709.09	7,392.00	20,392.00	0.00	20,392.00	13,000.00
10-68-270	UTILITIES	40,340.73	24,000.00	72,000.00	0.00	72,000.00	48,000.00
10-68-280	TELEPHONE EXPENSE - OPERATI	0.00	0.00	0.00	0.00	0.00	0.00
10-68-281	TELEPHONE EXPENSE - MAINT	0.00	450.00	450.00	0.00	450.00	0.00
10-68-310	PROFESSIONAL & TECHNICAL S	2,749.15	5,075.00	8,631.00	0.00	8,631.00	3,556.00
10-68-311	PROFESSIONAL & TECH - MAIN	47,065.69	25,619.00	57,619.00	0.00	57,619.00	32,000.00
10-68-315	SPECIAL PROGRAM INSTRUCTI	1,700.00	4,000.00	12,000.00	0.00	12,000.00	8,000.00
10-68-330	PROGRAM SUPPLIES	3,228.78	5,000.00	5,000.00	0.00	5,000.00	0.00
10-68-420	FUEL - OPERATIONS	742.11	800.00	800.00	0.00	800.00	0.00
10-68-421	FUEL - MAINT	2,010.68	2,300.00	2,300.00	0.00	2,300.00	0.00
10-68-430	VEHICLE MAINTENANCE - OPER	0.00	0.00	0.00	0.00	0.00	0.00
10-68-431	VEHICLE MAINTENANCE - MAI	782.67	1,000.00	1,000.00	0.00	1,000.00	0.00
10-68-450	TRASH COLLECTION	547.56	1,000.00	1,000.00	0.00	1,000.00	0.00
10-68-620	SUNDRY CHARGES	0.00	0.00	0.00	0.00	0.00	0.00
10-68-680	POOL OPERATIONS - OPERATIO	2,798.12	4,400.00	8,800.00	0.00	8,800.00	4,400.00
10-68-681	POOL MAINTENANCE	6,075.83	10,000.00	23,800.00	0.00	23,800.00	13,800.00
10-68-740	CAPITAL ASSETS - OPERATIONS	0.00	0.00	0.00	0.00	0.00	0.00
10-68-741	CAPITAL ASSETS - MAINT	205,350.21	2,333,656.00	0.00	0.00	0.00	(2,333,656.00)
10-68-780	DEPRECIATION	0.00	0.00	0.00	0.00	0.00	0.00
10-68-880	SALES TAX EXPENSE	7,295.66	5,700.00	15,700.00	0.00	15,700.00	10,000.00
10-68-890	COST OF GOODS SOLD	4,717.36	5,000.00	12,000.00	0.00	12,000.00	7,000.00
Total RECREATION COMPLEX:		684,235.19	2,805,901.00	895,611.00	0.00	895,611.00	(1,910,290.00)
<b>AQUATIC CENTER</b>							
10-69-090	EMPLOYEE WAGE REIMBURSE	0.00	0.00	0.00	0.00	0.00	0.00
10-69-100	OVERTIME	813.98	2,000.00	5,000.00	0.00	5,000.00	3,000.00
10-69-101	OVERTIME - MAINT	0.00	0.00	0.00	0.00	0.00	0.00
10-69-110	PERMANENT EMPLOYEE WAGE	87,531.74	92,910.00	132,799.00	0.00	132,799.00	39,889.00
10-69-111	PERMANENT EMPLOYEE WAGE	0.00	0.00	0.00	0.00	0.00	0.00
10-69-120	PART-TIME WAGES - OPERATIO	193,422.01	283,291.00	291,790.00	0.00	291,790.00	8,499.00
10-69-121	PART-TIME WAGES - MAINT	17,518.61	17,375.00	17,896.00	0.00	17,896.00	521.00
10-69-130	FICA	22,617.07	30,262.00	34,233.00	0.00	34,233.00	3,971.00
10-69-140	RETIREMENT	16,462.94	18,609.00	22,941.00	0.00	22,941.00	4,332.00
10-69-150	INSURANCE	20,777.83	23,889.00	36,111.00	0.00	36,111.00	12,222.00
10-69-160	WORKERS COMPENSATION	3,157.21	8,702.00	9,845.00	0.00	9,845.00	1,143.00
10-69-170	UNEMPLOYMENT COMPENSATI	0.00	350.00	350.00	0.00	350.00	0.00
10-69-180	UNIFORM ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00
10-69-220	PUBLIC NOTICES	0.00	0.00	0.00	0.00	0.00	0.00
10-69-230	TRAVEL/TRAINING EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
10-69-240	OFFICE SUPPLIES & EXPENSE	991.45	2,000.00	1,000.00	0.00	1,000.00	(1,000.00)
10-69-250	EQUIP SUPPLIES & MAINT - OP	4,050.70	8,125.00	6,000.00	0.00	6,000.00	(2,125.00)
10-69-251	EQUIP SUPPLIES & MAINT- MAI	16,255.92	21,875.00	21,875.00	0.00	21,875.00	0.00
10-69-260	BUILDING, GROUND, SUPPLY M	6,535.14	14,140.00	8,000.00	0.00	8,000.00	(6,140.00)
10-69-270	UTILITIES	108,329.60	73,000.00	73,000.00	0.00	73,000.00	0.00
10-69-280	TELEPHONE EXPENSE - OPERATI	791.50	2,200.00	2,200.00	0.00	2,200.00	0.00
10-69-281	TELEPHONE EXPENSE - MAINT	0.00	250.00	250.00	0.00	250.00	0.00

## ROY CITY CORPORATION

## ROY CITY CORPORATION FY 2025 BUDGET

Period 00/24 (07/01/2024)

Acct No	Acct Title	2022-23 Prior Year Actual	2023-24 Current Year Modified Budget	2024-25 Requested Budget	Adjustments To Requested Budget	2024-25 Recommended Budget	FY 2025 Budget vs. FY 2024
10-69-310	PROFESSIONAL & TECHNICAL S	8,915.94	12,850.00	12,850.00	0.00	12,850.00	0.00
10-69-330	PROGRAM SUPPLIES	3,894.41	4,070.00	4,070.00	0.00	4,070.00	0.00
10-69-420	FUEL	988.24	2,150.00	2,150.00	0.00	2,150.00	0.00
10-69-430	VEHICLE MAINTENANCE	0.00	660.00	660.00	0.00	660.00	0.00
10-69-450	TRASH COLLECTION	0.00	0.00	0.00	0.00	0.00	0.00
10-69-680	POOL OPERATIONS - OPERATIO	6,284.22	9,800.00	9,800.00	0.00	9,800.00	0.00
10-69-681	POOL MAINTENANCE	68,944.64	56,100.00	56,100.00	0.00	56,100.00	0.00
10-69-740	CAPITAL ASSETS - OPERATIONS	0.00	0.00	0.00	0.00	0.00	0.00
10-69-741	CAPITAL ASSETS - MAINT	5,859.99	0.00	0.00	0.00	0.00	0.00
10-69-780	DEPRECIATION	0.00	0.00	0.00	0.00	0.00	0.00
10-69-880	SALES TAX EXPENSE	33,401.45	40,000.00	40,000.00	0.00	40,000.00	0.00
10-69-890	COST OF GOODS SOLD	53,828.46	60,000.00	46,265.00	0.00	46,265.00	(13,735.00)
Total AQUATIC CENTER:		681,373.05	784,608.00	835,185.00	0.00	835,185.00	50,577.00
<b>ROY DAYS</b>							
10-72-091	EVENT FEES	(11,151.63)	(5,000.00)	(5,000.00)	0.00	(5,000.00)	0.00
10-72-100	OVERTIME	41,349.54	32,900.00	32,900.00	0.00	32,900.00	0.00
10-72-130	FICA	3,163.24	2,517.00	2,517.00	0.00	2,517.00	0.00
10-72-140	RETIREMENT	5,298.40	5,912.00	5,583.00	0.00	5,583.00	(329.00)
10-72-150	INSURANCE	2,244.62	1,711.00	1,711.00	0.00	1,711.00	0.00
10-72-160	WORKERS COMPENSATION	0.00	710.00	710.00	0.00	710.00	0.00
10-72-210	PERMITS	400.00	2,150.00	1,000.00	0.00	1,000.00	(1,150.00)
10-72-220	PUBLIC NOTICES	2,929.67	4,000.00	3,500.00	0.00	3,500.00	(500.00)
10-72-250	EQUIPMENT SUPPLIES & MAIN	713.57	1,500.00	1,500.00	0.00	1,500.00	0.00
10-72-260	GROUNDS, MAINTENANC & SU	8,886.29	10,600.00	10,000.00	0.00	10,000.00	(600.00)
10-72-320	VENUE SET-UP	30,395.94	21,900.00	21,900.00	0.00	21,900.00	0.00
10-72-610	CELEBRATION ACTIVITIES	70,212.22	54,500.00	48,250.00	0.00	48,250.00	(6,250.00)
Total ROY DAYS:		154,441.86	133,400.00	124,571.00	0.00	124,571.00	(8,829.00)
<b>PARKS &amp; RECREATION</b>							
10-73-090	EMPLOYEE WAGE REIMBURSE	(18,000.00)	(18,000.00)	(20,000.00)	0.00	(20,000.00)	(2,000.00)
10-73-100	OVERTIME - PARKS	32,617.68	10,250.00	10,250.00	0.00	10,250.00	0.00
10-73-101	OVERTIME - RECREATION	3,506.52	3,485.00	3,485.00	0.00	3,485.00	0.00
10-73-110	PERMANENT EMPLOYEE WAGE	381,812.21	497,775.00	531,357.00	0.00	531,357.00	33,582.00
10-73-111	PERMANENT EMPLOYEE WAGE	185,296.04	94,901.00	95,658.00	0.00	95,658.00	757.00
10-73-120	PART-TIME WAGE - PARKS	71,020.57	108,000.00	111,240.00	0.00	111,240.00	3,240.00
10-73-121	PART-TIME WAGES - RECREATIO	128,747.47	173,402.00	178,604.00	0.00	178,604.00	5,202.00
10-73-130	FICA	59,632.65	67,918.00	71,190.00	0.00	71,190.00	3,272.00
10-73-140	RETIREMENT	89,073.71	111,542.00	113,815.00	0.00	113,815.00	2,273.00
10-73-150	INSURANCE	98,177.42	150,022.00	156,175.00	0.00	156,175.00	6,153.00
10-73-160	WORKERS COMPENSATION	8,307.17	19,526.00	20,466.00	0.00	20,466.00	940.00
10-73-170	UNEMPLOY COMPENSATION - P	0.00	3,475.00	3,475.00	0.00	3,475.00	0.00
10-73-171	UNEMPLOY COMPENSATION -	0.00	0.00	0.00	0.00	0.00	0.00
10-73-180	UNIFORM ALLOWANCE	2,350.00	3,050.00	3,150.00	0.00	3,150.00	100.00
10-73-190	TRANSPORATION ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00
10-73-210	BOOKS, SUBSCRIP, & MEMBERS	60.74	330.00	330.00	0.00	330.00	0.00
10-73-211	BOOKS, SUBSCRIP, & MEMBERS	507.83	575.00	575.00	0.00	575.00	0.00

Acct No	Acct Title	2022-23 Prior Year Actual	2023-24 Current Year Modified Budget	2024-25 Requested Budget	Adjustments To Requested Budget	2024-25 Recommended Budget	FY 2025 Budget vs. FY 2024
10-73-220	PUBLIC NOTICES	0.00	0.00	0.00	0.00	0.00	0.00
10-73-230	TRAVEL/TRAINING EXPENSE - P	3,334.17	3,500.00	500.00	0.00	500.00	(3,000.00)
10-73-231	TRAVEL/TRAINING EXPENSE - R	5,960.14	5,750.00	500.00	0.00	500.00	(5,250.00)
10-73-240	OFFICE SUPPLIES - PARK	1,162.17	675.00	675.00	0.00	675.00	0.00
10-73-241	OFFICE SUPPLIES - REC	4,514.21	2,350.00	2,350.00	0.00	2,350.00	0.00
10-73-250	EQUIP SUPPLIES & MAINT - PAR	14,409.12	20,275.00	20,275.00	0.00	20,275.00	0.00
10-73-251	EQUIP SUPPLIES & MAINT - REC	2,962.55	3,000.00	3,000.00	0.00	3,000.00	0.00
10-73-252	EQUIP SUPPLIES & MAINT- RA	19,557.12	37,500.00	39,306.00	0.00	39,306.00	1,806.00
10-73-260	BLDGS & GROUNDS MAINT - PA	57,200.60	54,231.00	41,481.00	0.00	41,481.00	(12,750.00)
10-73-261	BLDGS & GROUNDS MAINT - RE	11,956.15	12,000.00	12,000.00	0.00	12,000.00	0.00
10-73-270	UTILITIES - PARK	24,042.50	27,000.00	27,000.00	0.00	27,000.00	0.00
10-73-271	UTILITIES - REC	0.00	0.00	0.00	0.00	0.00	0.00
10-73-280	TELEPHONE EXPENSE - PARK	0.00	0.00	0.00	0.00	0.00	0.00
10-73-281	TELEPHONE EXPENSE - REC	0.00	0.00	0.00	0.00	0.00	0.00
10-73-310	PROFESSIONAL & TECHNICAL -	17,315.54	13,500.00	13,500.00	0.00	13,500.00	0.00
10-73-311	PROFESSIONAL & TECHNICAL -	2,053.00	13,000.00	13,000.00	0.00	13,000.00	0.00
10-73-320	LEAGUE FEES AND REFEREES	57,054.22	66,000.00	66,000.00	0.00	66,000.00	0.00
10-73-420	FUEL - PARK	22,550.01	25,500.00	25,500.00	0.00	25,500.00	0.00
10-73-421	FUEL - REC	4,823.31	5,500.00	5,500.00	0.00	5,500.00	0.00
10-73-430	VEHICLE MAINTENANCE - PARK	12,978.33	10,500.00	10,500.00	0.00	10,500.00	0.00
10-73-431	VEHICLE MAINTENANCE - REC	1,939.41	2,000.00	2,000.00	0.00	2,000.00	0.00
10-73-440	SECONDARY WATER	27,362.80	31,078.00	31,078.00	0.00	31,078.00	0.00
10-73-460	TREE REPLACEMENT PROGRAM	0.00	2,000.00	2,000.00	0.00	2,000.00	0.00
10-73-465	ADOPT A TREE	0.00	7,000.00	0.00	0.00	0.00	(7,000.00)
10-73-470	NURSERY STOCK MATERIALS	1,198.99	1,100.00	1,100.00	0.00	1,100.00	0.00
10-73-500	LEASED PROPERTY	9,352.80	10,719.00	10,719.00	0.00	10,719.00	0.00
10-73-610	PROGRAM SUPPLIES	55,217.12	35,025.00	52,025.00	0.00	52,025.00	17,000.00
10-73-620	SUNDRY CHARGES	238.72	700.00	700.00	0.00	700.00	0.00
10-73-740	CAPITAL ASSETS - PARK	0.00	0.00	0.00	0.00	0.00	0.00
10-73-741	CAPITAL ASSETS - REC	0.00	0.00	0.00	0.00	0.00	0.00
10-73-742	CAPITAL ASSETS - RAMP	30,940.73	350,000.00	0.00	0.00	0.00	(350,000.00)
10-73-780	DEPRECIATION	0.00	0.00	0.00	0.00	0.00	0.00
10-73-880	SALES TAX EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
10-73-890	SPECIAL PROJECTS	9,904.56	10,150.00	8,000.00	0.00	8,000.00	(2,150.00)
Total PARKS & RECREATION:		1,441,138.28	1,976,304.00	1,668,479.00	0.00	1,668,479.00	(307,825.00)
Total GENERAL FUND:		(21,869,962.40)	(25,198,315.00)	(22,601,523.00)	0.00	(22,601,523.00)	2,596,792.00
Grand Totals:		(21,869,962.40)	(25,198,315.00)	(22,601,523.00)	0.00	(22,601,523.00)	2,596,792.00

Acct No	Acct Title	2022-23 Prior Year Actual	2023-24 Current Year Modified Budget	2024-25 Requested Budget	Adjustments To Requested Budget	2024-25 Recommended Budget	FY 2025 Budget vs. FY 2024
<b>CLASS "C" ROADS</b>							
<b>OPERATING EXPENDITURES</b>							
64-40-200	ROAD MAINTENANCE	1,433,181.92	2,167,440.00	1,548,000.00	0.00	1,548,000.00	(619,440.00)
64-40-220	PUBLIC NOTICES	0.00	0.00	0.00	0.00	0.00	0.00
64-40-240	STREET SIGNS	23,963.54	37,440.00	49,440.00	0.00	49,440.00	12,000.00
64-40-310	CAPITAL PROJECTS	0.00	50,000.00	0.00	0.00	0.00	(50,000.00)
64-40-320	ENGINEERING & TECHNICAL FE	123,985.23	108,000.00	129,600.00	0.00	129,600.00	21,600.00
64-40-500	TRANSFER TO GENERAL FUND	0.00	0.00	0.00	0.00	0.00	0.00
64-40-510	CONTRIBUTION TO FUND BALA	0.00	0.00	0.00	0.00	0.00	0.00
64-40-740	NEW EQUIPMENT	61,819.00	420,500.00	55,000.00	0.00	55,000.00	(365,500.00)
64-40-750	CAPITAL TRANSFER TO GEN FU	0.00	0.00	0.00	0.00	0.00	0.00
64-40-780	DEPRECIATION	0.00	0.00	0.00	0.00	0.00	0.00
64-40-799	DEPRECIATION ALLOCATION	0.00	0.00	0.00	0.00	0.00	0.00
Total OPERATING EXPENDITURES:		1,642,949.69	2,783,380.00	1,782,040.00	0.00	1,782,040.00	(1,001,340.00)
Total CLASS "C" ROADS:		(1,642,949.69)	(2,783,380.00)	(1,782,040.00)	0.00	(1,782,040.00)	1,001,340.00
Grand Totals:		(1,642,949.69)	(2,783,380.00)	(1,782,040.00)	0.00	(1,782,040.00)	1,001,340.00



Acct No	Acct Title	2022-23 Prior Year Actual	2023-24 Current Year Modified Budget	2024-25 Requested Budget	Adjustments To Requested Budget	2024-25 Recommended Budget	FY 2025 Budget vs. FY 2024
<b>TRANSPORTATION INFRASTRUCTURE</b>							
<b>TRANSPORTATION INFRASTRUCTURE</b>							
65-40-200	ROAD MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00
65-40-240	PEDESTRIAN SAFETY	0.00	0.00	0.00	0.00	0.00	0.00
65-40-310	CAPITAL PROJECTS	106,801.17	400,000.00	3,792,374.00	0.00	3,792,374.00	3,392,374.00
65-40-320	ENGINEERING	55,325.40	0.00	0.00	0.00	0.00	0.00
65-40-740	EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
65-40-780	DEPRECIATION	0.00	0.00	0.00	0.00	0.00	0.00
Total TRANSPORTATION INFRASTRUCTURE:		162,126.57	400,000.00	3,792,374.00	0.00	3,792,374.00	3,392,374.00
<b>TRANSPORTATION INFRASTRUCTURE</b>							
65-48-800	CONTRIBUTION TO FUND BAL	0.00	325,000.00	257,130.00	0.00	257,130.00	(67,870.00)
Total TRANSPORTATION INFRASTRUCTURE:		0.00	325,000.00	257,130.00	0.00	257,130.00	(67,870.00)
Total TRANSPORTATION INFRASTRUCTURE:		(162,126.57)	(725,000.00)	(4,049,504.00)	0.00	(4,049,504.00)	(3,324,504.00)
Grand Totals:		(162,126.57)	(725,000.00)	(4,049,504.00)	0.00	(4,049,504.00)	(3,324,504.00)

## Capital Projects Fund

Roy City Corporation FY 2025 Budget

### IN THIS SECTION:

- Fund Summary
- Revenues
- Expenditures

Tab – Capital Projects

## CAPITAL PROJECTS FUND

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### 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 \$200,000 and \$886,880 is budgeted from fund balance to cover the capital project expenditures as outlined below.

Revenue	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
Interest Revenue	\$224,934	\$100,000	\$200,000
GF Transfer - Fire Apparatus	185,500	185,500	185,500
GF Transfer - Parks & Recreational	0	0	0
GF Transfer - Capital Improvements	2,189,886	0	0
Contribution from Fund Balance	0	1,768,000	886,880
<b>Total</b>	<b>\$2,600,320</b>	<b>\$2,053,500</b>	<b>\$1,272,380</b>

### 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 2025 budget includes \$886,880 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 \$2,870,880 of capital requests for FY 2025 excluding streets projects. 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.

<b>Expenditures</b>	<b>FY 2025 Proposed</b>
<b>Transfer to General Fund</b>	\$ 0
<b>Increase to Fund Balance</b>	0
<b>Fire Apparatus</b>	185,500
<b>Building Maint – Garage Door Rotation</b>	12,000
<b>Building Maint – Fleet Vehicle Rotation</b>	55,000
<b>Building Maint – New generator at Fire Station 32</b>	25,000
<b>Police – 4 Patrol Vehicles</b>	243,280
<b>Police – 1 Admin Vehicle</b>	63,400
<b>Fire – Chief Vehicle</b>	62,500
<b>Fire – Deputy Chief Vehicle</b>	62,500
<b>Fleet Services – Fleet Vehicle Rotation</b>	55,000
<b>Fleet Services – Repair lube pit</b>	15,000
<b>Public Works Admin – 2 Vehicle Rotations</b>	130,000
<b>Aquatic – Leisure pool cover</b>	106,000
<b>Parks &amp; Rec – Emma Russell Park secondary water conversion</b>	37,200
<b>Parks &amp; Rec – Irrigation timers</b>	20,000
<b>Parks &amp; Rec – Fox Glen Park playground (RAMP match if approved)</b>	70,000
<b>Parks &amp; Rec – 2 Vehicle rotations</b>	130,000
<b>Total</b>	<b>\$1,272,380</b>

Acct No	Acct Title	2022-23 Prior Year Actual	2023-24 Current Year Modified Budget	2024-25 Requested Budget	Adjustments To Requested Budget	2024-25 Recommended Budget	FY 2025 Budget vs. FY 2024
<b>CAPITAL PROJECTS FUND</b>							
<b>MISCELLANEOUS REVENUE</b>							
41-36-000	LOAN FROM GENERAL FUND	0.00	0.00	0.00	0.00	0.00	0.00
41-36-100	INTEREST EARNED	224,934.19	100,000.00	200,000.00	0.00	200,000.00	100,000.00
41-36-101	UNREALIZED LOSS ON INVESTM	0.00	0.00	0.00	0.00	0.00	0.00
Total MISCELLANEOUS REVENUE:		224,934.19	100,000.00	200,000.00	0.00	200,000.00	100,000.00
<b>CONTRIBUTIONS AND TRANSFERS</b>							
41-38-054	G/F TRANS. - PUBLIC SAFETY	0.00	0.00	0.00	0.00	0.00	0.00
41-38-058	G/F TRANS - FIRE EQUIP & FACI	185,499.96	185,500.00	185,500.00	0.00	185,500.00	0.00
41-38-064	G/F TRANS - PARKS & RECR FAC	0.00	0.00	0.00	0.00	0.00	0.00
41-38-069	G/F TRANS - AQUATIC CENTER	0.00	0.00	0.00	0.00	0.00	0.00
41-38-100	LAND PURCHASE	0.00	0.00	0.00	0.00	0.00	0.00
41-38-110	TRANSFER BETWEEN PROJECT	0.00	0.00	0.00	0.00	0.00	0.00
41-38-200	CONTRIBUTIONS & TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00
41-38-600	G.F. CONTRIB - CAP IMPRV PLA	2,189,886.00	0.00	0.00	0.00	0.00	0.00
41-38-700	CONTRIBUTION FROM FUND B	0.00	1,768,000.00	886,880.00	0.00	886,880.00	(881,120.00)
Total CONTRIBUTIONS AND TRANSFERS:		2,375,385.96	1,953,500.00	1,072,380.00	0.00	1,072,380.00	(881,120.00)
Total CAPITAL PROJECTS FUND:		2,600,320.15	2,053,500.00	1,272,380.00	0.00	1,272,380.00	(781,120.00)
Grand Totals:		2,600,320.15	2,053,500.00	1,272,380.00	0.00	1,272,380.00	(781,120.00)

Acct No	Acct Title	2022-23 Prior Year Actual	2023-24 Current Year Modified Budget	2024-25 Requested Budget	Adjustments To Requested Budget	2024-25 Recommended Budget	FY 2025 Budget vs. FY 2024
<b>CAPITAL PROJECTS FUND</b>							
<b>TRANSFERS &amp; OTHER USES</b>							
41-48-805	INCREASE IN F/B RES - FIRE	0.00	185,500.00	185,500.00	0.00	185,500.00	0.00
	Total TRANSFERS & OTHER USES:	0.00	185,500.00	185,500.00	0.00	185,500.00	0.00
<b>BUILDING MAINTENANCE PROJECTS</b>							
41-51-210	BUILDING MAINTENANCE BUIL	198,139.79	146,000.00	92,000.00	0.00	92,000.00	(54,000.00)
	Total BUILDING MAINTENANCE PROJECTS:	198,139.79	146,000.00	92,000.00	0.00	92,000.00	(54,000.00)
<b>LAW ENFORCEMENT PROJECTS</b>							
41-54-610	POLICE VEHICLES	338,350.00	790,000.00	306,680.00	0.00	306,680.00	(483,320.00)
	Total LAW ENFORCEMENT PROJECTS:	338,350.00	790,000.00	306,680.00	0.00	306,680.00	(483,320.00)
<b>FIRE &amp; RESCUE FACILITY &amp; EQUIP</b>							
41-58-020	FIRE & RESCUE FACILITY & EQUI	198,971.66	0.00	0.00	0.00	0.00	0.00
41-58-610	FIRE VEHICLES	1,342,252.35	0.00	125,000.00	0.00	125,000.00	125,000.00
	Total FIRE & RESCUE FACILITY & EQUIP:	1,541,224.01	0.00	125,000.00	0.00	125,000.00	125,000.00
<b>COMMUNITY DEVELOPMENT PROJECTS</b>							
41-59-610	COMM DEV VEHICLES	39,852.00	0.00	0.00	0.00	0.00	0.00
	Total COMMUNITY DEVELOPMENT PROJECTS:	39,852.00	0.00	0.00	0.00	0.00	0.00
<b>FLEET SERVICES PROJECTS</b>							
41-62-510	FLEET MACHINERY & EQUIPME	7,088.95	0.00	15,000.00	0.00	15,000.00	15,000.00
41-62-610	FLEET VEHICLES	38,112.00	52,000.00	55,000.00	0.00	55,000.00	3,000.00
	Total FLEET SERVICES PROJECTS:	45,200.95	52,000.00	70,000.00	0.00	70,000.00	18,000.00
<b>PUBLIC WORKS ADMIN PROJECTS</b>							
41-66-610	PW ADMIN VEHICLES	95,896.00	120,000.00	130,000.00	0.00	130,000.00	10,000.00
	Total PUBLIC WORKS ADMIN PROJECTS:	95,896.00	120,000.00	130,000.00	0.00	130,000.00	10,000.00
<b>AQUATIC CENTER</b>							
41-69-310	AQUATIC CENTER IMPROVEME	253,015.00	744,000.00	106,000.00	0.00	106,000.00	(638,000.00)
41-69-510	AQUATIC CENTER MACHINERY	0.00	16,000.00	0.00	0.00	0.00	(16,000.00)
	Total AQUATIC CENTER:	253,015.00	760,000.00	106,000.00	0.00	106,000.00	(654,000.00)
<b>PARKS &amp; RECREATION PROJECTS</b>							
41-73-310	PARKS & REC IMPROVEMENTS	33,746.02	0.00	127,200.00	0.00	127,200.00	127,200.00
41-73-510	PARKS & REC MACHINERY & EQ	137,771.01	0.00	0.00	0.00	0.00	0.00
41-73-610	PARKS & REC VEHICLES	226,068.23	0.00	130,000.00	0.00	130,000.00	130,000.00
	Total PARKS & RECREATION PROJECTS:	397,585.26	0.00	257,200.00	0.00	257,200.00	257,200.00

ROY CITY CORPORATION		ROY CITY CORPORATION FY 2025 BUDGET					
		Period 00/24 (07/01/2024)					
Acct No	Acct Title	2022-23 Prior Year Actual	2023-24 Current Year Modified Budget	2024-25 Requested Budget	Adjustments To Requested Budget	2024-25 Recommended Budget	FY 2025 Budget vs. FY 2024
	Total CAPITAL PROJECTS FUND:	(2,909,263.01)	(2,053,500.00)	(1,272,380.00)	0.00	(1,272,380.00)	781,120.00
	Grand Totals:	(2,909,263.01)	(2,053,500.00)	(1,272,380.00)	0.00	(1,272,380.00)	781,120.00

## Water & Sewer Utility Enterprise Fund

Roy City Corporation FY 2025 Budget

### IN THIS SECTION:

- Fund Summary
- Revenues
- Operating Expenses
- Administrative Expenses

Tab – Water & Sewer



## WATER AND SEWER UTILITY ENTERPRISE FUND

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### Revenue

The Water and Sewer Utility Enterprise Fund operates to provide water, sewer, and system infrastructure to the residents of Roy City. For the 2025 fiscal year, there are no major changes anticipated to the services provided or the delivery of said services.

Weber Basin Water Conservancy District increased their annual water charges by 15% this year and they are proposing increases of \$515,217 or 54% over the next 3 years. This increase will be passed along to the customers resulting in a 5% water rate increase in FY 2025. For a typical family of four using 9,000 gallons of water per month, this increase will amount to \$1.18/month.

As capital infrastructure needs increase, we will need to increase rates to make the necessary improvements. 3500 West is scheduled to be widened in 2027/2028. As part of this project, the waterline will be replaced at an anticipated cost of \$5,000,000. In order to obtain funding for this project, the capital improvement fee will be increased \$10/month for the next three years. After three years, the rate will be reevaluated.

Revenue estimates for the fund are as follows:

Revenue	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
Water	\$3,508,841	\$3,500,000	\$3,675,000
Sewer	5,257,191	5,275,000	5,290,000
Capital Improvements	910,025	900,000	2,552,000
Connection Fees	25,330	15,000	15,000
Impact Fees	82,490	50,350	50,350
Other	379,631	223,000	323,000
Contribution from Reserves	0	(5,020)	0
Total	\$10,163,508	\$9,958,330	\$11,905,350

The following chart shows the water rates for FY 2025:

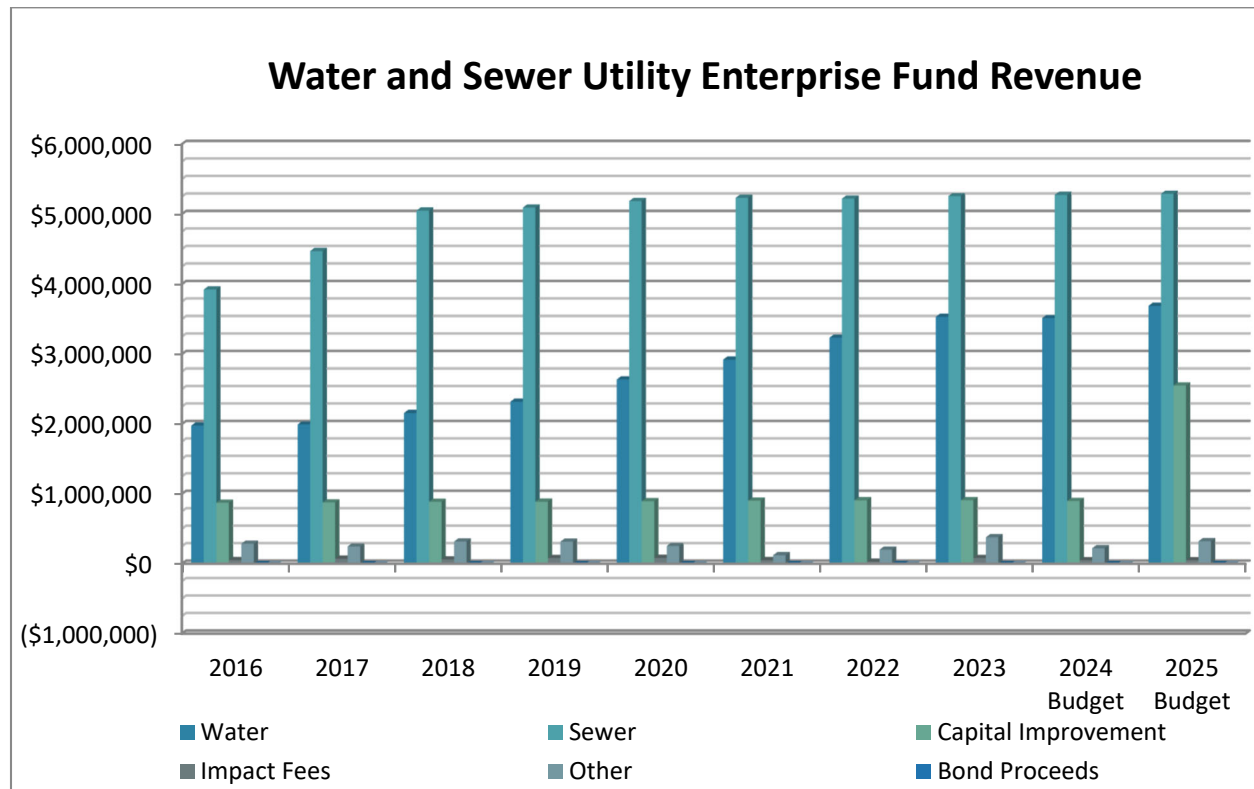
Billing Classification per unit	FY 2024	Change	FY 2025 Proposed
<b>Residential – Monthly</b>	\$15.38	\$.77	\$16.15
<b>Residential County – Monthly</b>	30.76	1.54	32.30
<b>Commercial – Monthly</b>	15.38	.77	16.15
<b>Commercial County - Monthly</b>	30.76	1.54	32.30
<b>Mobile Homes - Monthly</b>	11.39	.57	11.96
<b>Residential water usage- Monthly:</b>			
First 9,000 gallons (per 1,000 gallons)	0.90	.05	0.95
Next 6,000 gallons (per 1,000 gallons)	1.62	.08	1.70
Next 5,000 gallons (per 1,000 gallons)	1.87	.09	1.96
Gallons over 20,000 (per 1,000 gallons)	2.16	.11	2.27
<b>Commercial water usage – Monthly:</b>			
First 9,000 gallons (per 1,000 gallons)	0.90	.05	.95
Next 6,000 gallons (per 1,000 gallons)	1.62	.08	1.70
Next 5,000 gallons (per 1,000 gallons)	1.87	.09	1.96
Gallons over 20,000 (per 1,000 gallons)	2.16	.11	2.27
<b>Mobile home water usage – Monthly:</b>			
First 9,000 gallons (per 1,000 gallons)	0.82	.04	.86
Next 6,000 gallons (per 1,000 gallons)	1.48	.05	1.53
Next 5,000 gallons (per 1,000 gallons)	1.74	.02	1.76
Gallons over 20,000 (per 1,000 gallons)	1.97	.07	2.04
<b>West Haven Special District water usage - Monthly (per 1,000 gallons)</b>	.87	.04	.91

There are no increases being proposed by North Davis Sewer. The following chart shows the sewer rates for FY 2025:

North Davis Sewer system connections	FY 2024	Change	FY 2025 Proposed
<b>Residential – Monthly</b>	\$ 28.70	\$ 0.00	\$ 28.70
<b>Residential County – Monthly</b>	57.40	0.00	57.40
<b>Commercial – Monthly</b>	28.70	0.00	28.70
<b>Commercial County - Monthly</b>	57.40	0.00	57.40
<b>Multi-unit residential - Monthly</b>	28.70	0.00	28.70
<b>Commercial usage – Monthly:</b>			
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
<b>Commercial county usage – Monthly:</b>			
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, 2024 and will increase the fee from \$35.60 to \$38.16 monthly. We currently have 973 customers using Central Weber Sewer. As previously stated, the capital improvement fee will be increased from \$5.54/month to \$15.54/month to provide necessary funding for the 3500 West waterline. This increase will be in effect for three years and then will be reevaluated.

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.

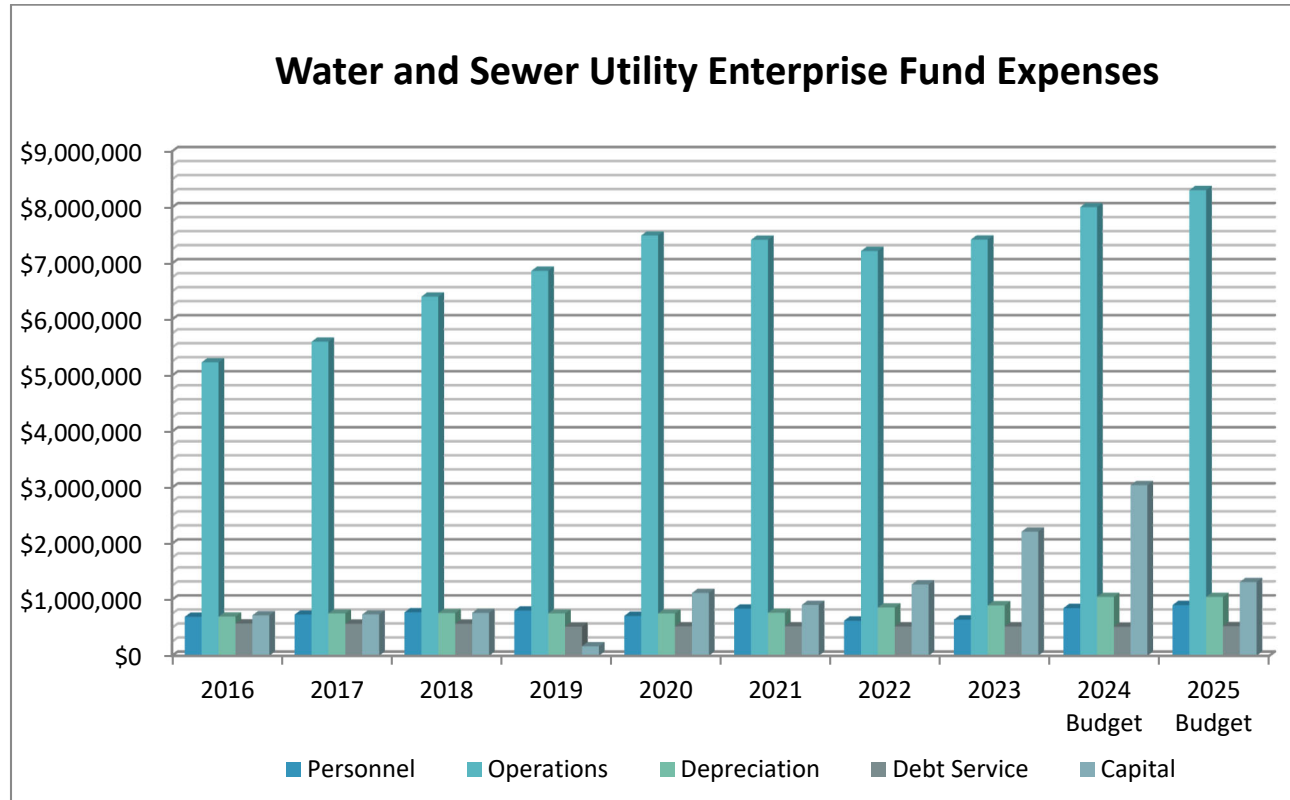


Revenue from impact and connection fees continues to be low because of fewer new homes being constructed. Other revenue is comprised of fees associated with late payment, disconnections, and terminated accounts; sale of assets; and rental of water shares. The late fees are currently set at \$35 for each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

### Expenses

There are no major changes to the Water and Sewer Utility Enterprise Fund related to personnel. Operationally, the only significant increase was from Weber Basin Water Conservancy District. In FY 2024, annual water charges amounted to \$828,596. By 2028, this amount is estimated to be increased to \$1,469,902.

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 3.0% COLA, a 2.0% to 2.5% (depending on years of service) merit and a 4% 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 professional and technical services for a water rate study to be conducted. This will provide the city with accurate water rates including suggested tier rate schedules and capital needs to ensure the enterprise fund will be sustainable in the future.

## 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 2025, the principal payment is \$476,000 and interest due is \$40,358 for a total of \$516,358 in debt service.

## Departments

<i><b>Operations Division</b></i>	<b>FY 2024 Budget</b>	<b>Change</b>	<b>FY 2025 Proposed</b>
<b>Personnel and Benefits</b>	\$803,387	\$52,423	\$855,810
<b>Operations</b>	8,286,310	293,315	8,579,625
<b>Capital</b>	3,044,000	(1,729,000)	1,315,000
<b>Total</b>	\$12,133,697	(\$1,383,262)	\$10,750,435

Prior year comparison with proposed budget:

- Increase to professional and technical operational costs for a water rate study.
- Interdepartmental transfer increases.
- Adjustment to debt service payments.
- Capital requests change annually.

<i><b>Administration Division</b></i>	<b>FY 2024 Budget</b>	<b>Change</b>	<b>FY 2025 Proposed</b>
<b>Personnel and Benefits</b>	\$47,724	\$2,189	\$49,913
<b>Operations</b>	820,909	8,665	829,574
<b>Capital</b>		0	0
<b>Total</b>	\$868,633	\$10,854	\$879,487

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
HAFB reservoir security fence and gates	\$20,000
5600 South Waterline – start up costs	600,000
Sewer rehabilitation & manhole lining – Herefordshire	100,000
Sewer Mainline projects	100,000
Homa lift station pumps (2)	60,000
Vactor truck – split w/storm water	300,000
SmartShore trench box	15,000
Rotational vehicles (2)	120,000
	<b>\$1,315,000</b>

### 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 \$107,300.

### Transfers

The City's FY 2025 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 \$1,024,777 to the General Fund.

Acct No	Acct Title	2022-23 Prior Year Actual	2023-24 Current Year Modified Budget	2024-25 Requested Budget	Adjustments To Requested Budget	2024-25 Recommended Budget	FY 2025 Budget vs. FY 2024
<b>UTILITY ENTERPRISE FUND</b>							
<b>MISCELLANEOUS REVENUE</b>							
50-36-100	INTEREST EARNED	136,156.42	50,000.00	100,000.00	0.00	100,000.00	50,000.00
50-36-101	UNREALIZED LOSS ON INVESTM	0.00	0.00	0.00	0.00	0.00	0.00
50-36-400	GAIN/(LOSS) ON ASSET DISPOS	(135.08)	0.00	0.00	0.00	0.00	0.00
50-36-900	OTHER REVENUE - MISCELLANE	219,858.68	150,000.00	200,000.00	0.00	200,000.00	50,000.00
Total MISCELLANEOUS REVENUE:		355,880.02	200,000.00	300,000.00	0.00	300,000.00	100,000.00
<b>ENTERPRISE REVENUE</b>							
50-37-110	METERED WATER SALES	3,508,841.48	3,500,000.00	3,675,000.00	0.00	3,675,000.00	175,000.00
50-37-120	CAPITAL IMPROVEMENT FEES	910,024.72	900,000.00	2,552,000.00	0.00	2,552,000.00	1,652,000.00
50-37-160	WATER CONNECTION FEES	25,330.00	15,000.00	15,000.00	0.00	15,000.00	0.00
50-37-180	HOOPER WATER ANNEXATION	0.00	0.00	0.00	0.00	0.00	0.00
50-37-190	WATER IMPACT FEE	70,980.00	45,000.00	45,000.00	0.00	45,000.00	0.00
50-37-310	SEWER SERVICE CHARGES	5,257,190.64	5,275,000.00	5,290,000.00	0.00	5,290,000.00	15,000.00
50-37-330	SEWER CONNECTION FEES	0.00	0.00	0.00	0.00	0.00	0.00
50-37-340	SPECIAL SEWER LIFT FEE	0.00	0.00	0.00	0.00	0.00	0.00
50-37-360	WEST AREA IMPACT FEE	0.00	0.00	0.00	0.00	0.00	0.00
50-37-370	WEST SANITARY SEWER IMPAC	10,080.00	3,500.00	3,500.00	0.00	3,500.00	0.00
50-37-371	EAST SANITARY SEWER IMPACT	1,430.00	1,850.00	1,850.00	0.00	1,850.00	0.00
50-37-420	RENTAL OF D.W. SHARES	23,751.00	23,000.00	23,000.00	0.00	23,000.00	0.00
50-37-710	REFUSE COLLECTION	0.00	0.00	0.00	0.00	0.00	0.00
50-37-940	USE OF RETAINED EARNINGS	0.00	(5,020.00)	0.00	0.00	0.00	5,020.00
Total ENTERPRISE REVENUE:		9,807,627.84	9,758,330.00	11,605,350.00	0.00	11,605,350.00	1,847,020.00
<b>CONTRIBUTIONS AND TRANSFERS</b>							
50-38-100	TRANSFER FROM GENERAL FU	0.00	0.00	0.00	0.00	0.00	0.00
50-38-165	TRANSFER - SOLID WASTE INTR	0.00	0.00	0.00	0.00	0.00	0.00
50-38-300	CONTRIBUTION - PRIVATE SOU	0.00	0.00	0.00	0.00	0.00	0.00
Total CONTRIBUTIONS AND TRANSFERS:		0.00	0.00	0.00	0.00	0.00	0.00
Total UTILITY ENTERPRISE FUND:		10,163,507.86	9,958,330.00	11,905,350.00	0.00	11,905,350.00	1,947,020.00
Grand Totals:		10,163,507.86	9,958,330.00	11,905,350.00	0.00	11,905,350.00	1,947,020.00

## ROY CITY CORPORATION

## ROY CITY CORPORATION FY 2025 BUDGET

Period 00/24 (07/01/2024)

Acct No	Acct Title	2022-23 Prior Year Actual	2023-24 Current Year Modified Budget	2024-25 Requested Budget	Adjustments To Requested Budget	2024-25 Recommended Budget	FY 2025 Budget vs. FY 2024
<b>UTILITY ENTERPRISE FUND</b>							
<b>WATER/SEWER UTILITY OPERATIONS</b>							
50-40-090	EMPLOYEE WAGE REIMBURSE	(6,000.00)	(7,941.00)	(8,229.00)	0.00	(8,229.00)	(288.00)
50-40-100	OVERTIME	96,095.90	73,561.00	75,768.00	0.00	75,768.00	2,207.00
50-40-110	PERMANENT EMPLOYEES WAG	414,868.31	459,982.00	477,204.00	0.00	477,204.00	17,222.00
50-40-120	PART-TIME/TEMPORARY WAGE	4,718.35	58,486.00	60,252.00	0.00	60,252.00	1,766.00
50-40-130	FICA	39,398.47	45,290.00	46,912.00	0.00	46,912.00	1,622.00
50-40-140	RETIREMENT	84,556.99	89,584.00	88,056.00	0.00	88,056.00	(1,528.00)
50-40-141	PENSION EXPENSE	(64,482.27)	0.00	0.00	0.00	0.00	0.00
50-40-150	INSURANCE	27,962.81	67,265.00	98,222.00	0.00	98,222.00	30,957.00
50-40-160	WORKERS COMPENSATION	5,435.03	13,010.00	13,475.00	0.00	13,475.00	465.00
50-40-170	UNEMPLOYMENT COMPENSATI	0.00	650.00	650.00	0.00	650.00	0.00
50-40-180	UNIFORM ALLOWANCE	2,837.50	3,500.00	3,500.00	0.00	3,500.00	0.00
50-40-210	BOOKS, SUBSCRIP, & MEMBERS	7,502.88	8,180.00	9,000.00	0.00	9,000.00	820.00
50-40-220	PUBLIC NOTICES	339.49	750.00	750.00	0.00	750.00	0.00
50-40-230	TRAVEL/TRAINING EXPENSE	23,965.98	13,850.00	13,850.00	0.00	13,850.00	0.00
50-40-240	OFFICE SUPPLIES & EXPENSE	5,270.75	5,200.00	5,200.00	0.00	5,200.00	0.00
50-40-245	PUBLIC EDUCATION	0.00	3,500.00	3,500.00	0.00	3,500.00	0.00
50-40-260	BUILDING, GROUND, SUPPLY M	39,169.06	44,227.00	44,227.00	0.00	44,227.00	0.00
50-40-270	UTILITIES	139,819.78	233,500.00	233,500.00	0.00	233,500.00	0.00
50-40-280	TELEPHONE EXPENSE	131.99	550.00	550.00	0.00	550.00	0.00
50-40-310	PROFESSIONAL & TECHNICAL S	40,258.34	72,000.00	125,000.00	0.00	125,000.00	53,000.00
50-40-320	PROF & TECH-INTERDEPARTME	501,387.96	536,660.00	561,785.00	0.00	561,785.00	25,125.00
50-40-330	COMPUTER PROGRAMMING	4,612.56	6,000.00	6,000.00	0.00	6,000.00	0.00
50-40-350	TELEMETERING	7,687.80	8,800.00	8,800.00	0.00	8,800.00	0.00
50-40-420	FUEL	40,480.54	34,500.00	34,500.00	0.00	34,500.00	0.00
50-40-430	VEHICLE MAINTENANCE	39,077.26	33,450.00	33,450.00	0.00	33,450.00	0.00
50-40-440	WATER METERS	184,521.57	274,856.00	274,856.00	0.00	274,856.00	0.00
50-40-450	STREET SURFACE MAINTENANC	34,531.10	37,920.00	37,920.00	0.00	37,920.00	0.00
50-40-460	WATER SYSTEM OPERATIONS E	164,369.13	108,541.00	110,156.00	0.00	110,156.00	1,615.00
50-40-461	SEWER SYSTEM OPERATIONS E	35,010.18	41,536.00	41,536.00	0.00	41,536.00	0.00
50-40-470	RESERVOIR MAINTENANCE	25,436.06	30,900.00	30,900.00	0.00	30,900.00	0.00
50-40-500	LEASED PROPERTY	9,352.80	10,250.00	10,250.00	0.00	10,250.00	0.00
50-40-510	INSURANCE	82,209.00	100,409.00	107,409.00	0.00	107,409.00	7,000.00
50-40-580	CENTRAL WEBER SEWER	315,835.80	335,000.00	350,000.00	0.00	350,000.00	15,000.00
50-40-600	DAVIS/WEBER CANAL	22,620.00	25,000.00	25,000.00	0.00	25,000.00	0.00
50-40-610	NORTH DAVIS SEWER	3,452,013.16	3,550,000.00	3,550,000.00	0.00	3,550,000.00	0.00
50-40-640	SANITARY SEWER MAINT.	221,814.82	266,200.00	316,200.00	0.00	316,200.00	50,000.00
50-40-670	DEPRECIATION, UTILITY FUND	899,558.23	1,050,000.00	1,050,000.00	0.00	1,050,000.00	0.00
50-40-680	WEBER BASIN WATER	783,862.43	848,831.00	954,686.00	0.00	954,686.00	105,855.00
50-40-690	WATER SAMPLES	11,399.62	28,600.00	28,600.00	0.00	28,600.00	0.00
50-40-820	INTEREST ON LONG-TERM DEB	61,960.15	50,000.00	50,000.00	0.00	50,000.00	0.00
50-40-821	BOND ISSUANCE COSTS	1,500.00	1,500.00	1,500.00	0.00	1,500.00	0.00
50-40-930	FRANCHISE FEE - WATER	210,418.55	210,000.00	235,500.00	0.00	235,500.00	25,500.00
50-40-931	FRANCHISE FEE - SEWER	315,404.97	315,600.00	325,000.00	0.00	325,000.00	9,400.00
50-40-940	RETAINED EARNINGS	0.00	0.00	1,590,428.00	0.00	1,590,428.00	1,590,428.00
Total WATER/SEWER UTILITY OPERATIONS:		8,286,913.05	9,089,697.00	11,025,863.00	0.00	11,025,863.00	1,936,166.00

## UTILITY ADMINISTRATION



## ROY CITY CORPORATION

## ROY CITY CORPORATION FY 2025 BUDGET

Period 00/24 (07/01/2024)

Acct No	Acct Title	2022-23 Prior Year Actual	2023-24 Current Year Modified Budget	2024-25 Requested Budget	Adjustments To Requested Budget	2024-25 Recommended Budget	FY 2025 Budget vs. FY 2024
50-44-090	EMPLOYEE WAGE REIMBURSE	(14,130.96)	(15,702.00)	(16,430.00)	0.00	(16,430.00)	(728.00)
50-44-100	OVERTIME	0.00	500.00	500.00	0.00	500.00	0.00
50-44-110	PERMANENT EMPLOYEES WAG	36,199.83	38,064.00	39,499.00	0.00	39,499.00	1,435.00
50-44-130	FICA	2,344.17	2,950.00	3,060.00	0.00	3,060.00	110.00
50-44-140	RETIREMENT	5,770.03	6,244.00	6,081.00	0.00	6,081.00	(163.00)
50-44-141	PENSION EXPENSE	(3,887.52)	0.00	0.00	0.00	0.00	0.00
50-44-150	INSURANCE	13,825.45	15,554.00	17,087.00	0.00	17,087.00	1,533.00
50-44-160	WORKERS COMPENSATION	23.69	64.00	66.00	0.00	66.00	2.00
50-44-170	UNEMPLOYMENT COMPENSATI	0.00	50.00	50.00	0.00	50.00	0.00
50-44-210	BOOKS, SUBSCRIP, & MEMBERS	590.58	660.00	1,000.00	0.00	1,000.00	340.00
50-44-220	PUBLIC NOTICES	556.00	600.00	600.00	0.00	600.00	0.00
50-44-230	TRAVEL/TRAINING EXPENSE	1,722.93	2,600.00	2,600.00	0.00	2,600.00	0.00
50-44-235	HR PROGRAMS	37.12	980.00	980.00	0.00	980.00	0.00
50-44-240	OFFICE SUPPLIES & EXPENSE	59,451.43	68,000.00	68,000.00	0.00	68,000.00	0.00
50-44-250	EQUIPMENT SUPPLIES & MAIN	222.40	6,150.00	6,150.00	0.00	6,150.00	0.00
50-44-280	TELEPHONE EXPENSE	0.00	300.00	300.00	0.00	300.00	0.00
50-44-310	PROFESSIONAL & TECHNICAL S	94,930.87	129,620.00	129,620.00	0.00	129,620.00	0.00
50-44-320	PROF & TECH-INTERDEPARTME	402,962.04	432,187.00	462,992.00	0.00	462,992.00	30,805.00
50-44-360	INFORMATION TECHNOLOGY	142,488.96	163,562.00	141,082.00	0.00	141,082.00	(22,480.00)
50-44-590	UNCOLLECTABLE ACCOUNTS	4,966.07	16,000.00	16,000.00	0.00	16,000.00	0.00
50-44-620	SUNDRY CHARGES	161.57	250.00	250.00	0.00	250.00	0.00
Total UTILITY ADMINISTRATION:		748,234.66	868,633.00	879,487.00	0.00	879,487.00	10,854.00
Total UTILITY ENTERPRISE FUND:		(9,035,147.71)	(9,958,330.00)	(11,905,350.00)	0.00	(11,905,350.00)	(1,947,020.00)
Grand Totals:		(9,035,147.71)	(9,958,330.00)	(11,905,350.00)	0.00	(11,905,350.00)	(1,947,020.00)

## Storm Water Utility Enterprise Fund

Roy City Corporation FY 2025 Budget

### IN THIS SECTION:

- Fund Summary
- Revenues
- Expenses

Tab – Storm Water

## STORM WATER UTILITY ENTERPRISE FUND

### Revenue

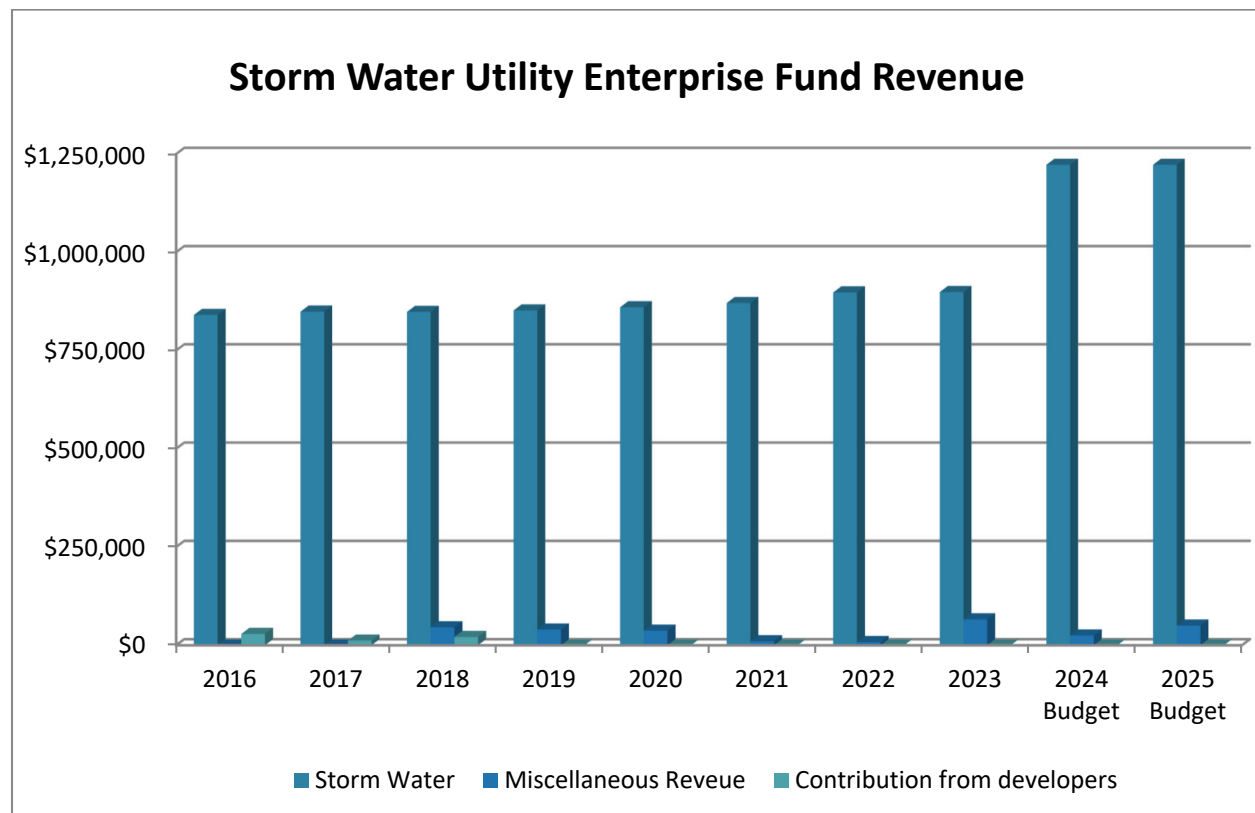
There are no rate increases proposed for the storm water utility fund in FY 2025. The current rate is as follows:

Billing Classification per unit	FY 2024	Change	FY 2025 Proposed
Residential Monthly	\$6.26	\$0	\$6.26

Revenue from storm water is as follows:

Revenue	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
Storm Water	\$898,640	\$1,222,500	\$1,222,500
Miscellaneous Revenue	65,844	25,000	50,000
Use of Retained Earnings	0		0
<b>Total</b>	<b>\$964,484</b>	<b>\$1,247,500</b>	<b>\$1,272,500</b>

Below is a historical summary of revenues for the fund:



### Personnel and Benefits

As stated above for the General Fund, the budget includes a 3.0% COLA, a 2.0% or 2.5% (depending on years of service) merit and a 4% increase to health insurance premiums.

### 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 2024 Budget	Change	FY 2025 Proposed
<b>Personnel and Benefits</b>	\$378,932	\$21,175	\$400,107
<b>Operations</b>	824,920	41,417	866,337
<b>Capital</b>	150,000	310,000	460,000
<b>Total</b>	\$1,353,852	\$372,592	\$1,726,444

Prior year comparison with proposed budget:

- Increase in professional and technical services for a rate study.
- Interdepartmental transfer increases.
- Capital requests change annually.

### Capital Assets

The following storm water projects are included in the FY 2025 budget:

Description	Amount
<b>Pipe ditch - 4900 South &amp; 3100 West</b>	\$105,000
<b>Vactor truck – split w/water</b>	300,000
<b>Work truck - rotational</b>	55,000
	\$460,000

### Transfers

The City's FY 2025 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 \$178,555 to the General Fund and \$6,572 to the Water and Sewer Utility Enterprise Fund.

Acct No	Acct Title	2022-23 Prior Year Actual	2023-24 Current Year Modified Budget	2024-25 Requested Budget	Adjustments To Requested Budget	2024-25 Recommended Budget	FY 2025 Budget vs. FY 2024
<b>STORM WATER UTILITY FUND</b>							
<b>MISCELLANEOUS REVENUE</b>							
51-36-100	INTEREST EARNED	71,492.36	25,000.00	50,000.00	0.00	50,000.00	25,000.00
51-36-101	UNREALIZED LOSS ON INVESTM	0.00	0.00	0.00	0.00	0.00	0.00
51-36-400	GAIN/LOSS ON SALE OF ASSETS	(5,648.67)	0.00	0.00	0.00	0.00	0.00
51-36-900	MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00	0.00	0.00
Total MISCELLANEOUS REVENUE:		65,843.69	25,000.00	50,000.00	0.00	50,000.00	25,000.00
<b>ENTERPRISE REVENUE</b>							
51-37-310	STORM SEWER UTILITY FEE	898,640.33	1,222,500.00	1,222,500.00	0.00	1,222,500.00	0.00
51-37-940	USE OF RETAINED EARNINGS	0.00	(43,648.00)	0.00	0.00	0.00	43,648.00
Total ENTERPRISE REVENUE:		898,640.33	1,178,852.00	1,222,500.00	0.00	1,222,500.00	43,648.00
<b>ENTERPRISE REVENUE</b>							
51-38-300	CONTRIBUTION - PRIVATE SOU	0.00	0.00	0.00	0.00	0.00	0.00
51-38-310	CONTRIBUTION FROM GENERA	0.00	0.00	0.00	0.00	0.00	0.00
51-38-350	CONTRIBUTION FROM U. E. FU	0.00	0.00	0.00	0.00	0.00	0.00
51-38-700	CONTRB'N FROM RETAINED EA	0.00	0.00	0.00	0.00	0.00	0.00
Total CONTRIBUTIONS AND TRANSFERS:		0.00	0.00	0.00	0.00	0.00	0.00
Total STORM WATER UTILITY FUND:		964,484.02	1,203,852.00	1,272,500.00	0.00	1,272,500.00	68,648.00
Grand Totals:		964,484.02	1,203,852.00	1,272,500.00	0.00	1,272,500.00	68,648.00

## ROY CITY CORPORATION

## ROY CITY CORPORATION FY 2025 BUDGET

Period 00/24 (07/01/2024)

Acct No	Acct Title	2022-23 Prior Year Actual	2023-24 Current Year Modified Budget	2024-25 Requested Budget	Adjustments To Requested Budget	2024-25 Recommended Budget	FY 2025 Budget vs. FY 2024
<b>STORM WATER UTILITY FUND</b>							
<b>OPERATING EXPENDITURES</b>							
51-40-090	EMPLOYEE WAGE REIMBURSE	(1,999.83)	(2,556.00)	(2,536.00)	0.00	(2,536.00)	20.00
51-40-100	OVERTIME	32,362.81	22,000.00	29,000.00	0.00	29,000.00	7,000.00
51-40-110	PERMANENT EMPLOYEES WAG	162,377.80	211,236.00	217,064.00	0.00	217,064.00	5,828.00
51-40-120	PART-TIME/TEMPORARY WAGE	11,949.85	17,500.00	18,477.00	0.00	18,477.00	977.00
51-40-130	FICA	15,296.81	19,181.00	20,238.00	0.00	20,238.00	1,057.00
51-40-140	RETIREMENT	31,592.58	39,576.00	39,397.00	0.00	39,397.00	(179.00)
51-40-141	PENSION EXPENSE	(23,081.06)	0.00	0.00	0.00	0.00	0.00
51-40-150	INSURANCE	37,494.55	64,792.00	70,959.00	0.00	70,959.00	6,167.00
51-40-160	WORKERS COMPENSATION	2,075.39	5,553.00	5,858.00	0.00	5,858.00	305.00
51-40-170	UNEMPLOYMENT COMPENSATI	0.00	250.00	250.00	0.00	250.00	0.00
51-40-180	UNIFORM ALLOWANCE	900.00	1,400.00	1,400.00	0.00	1,400.00	0.00
51-40-200	MAINTENANCE	9,521.77	10,000.00	10,000.00	0.00	10,000.00	0.00
51-40-210	BOOKS, SUBSCRIP, & MEMBERS	4,691.70	5,000.00	5,000.00	0.00	5,000.00	0.00
51-40-220	PUBLIC NOTICES	0.00	1,000.00	1,000.00	0.00	1,000.00	0.00
51-40-230	TRAVEL/TRAINING EXPENSE	9,460.00	9,000.00	10,000.00	0.00	10,000.00	1,000.00
51-40-235	HR PROGRAMS	10.63	280.00	280.00	0.00	280.00	0.00
51-40-240	OFFICE SUPPLIES & EXPENSE	10,096.39	15,000.00	15,000.00	0.00	15,000.00	0.00
51-40-245	PUBLIC EDUCATION	887.37	2,000.00	2,000.00	0.00	2,000.00	0.00
51-40-250	EQUIPMENT SUPPLIES & MAIN	14,038.15	13,000.00	13,000.00	0.00	13,000.00	0.00
51-40-310	PROFESSIONAL & TECHNICAL S	10,069.54	45,880.00	67,880.00	0.00	67,880.00	22,000.00
51-40-320	PROF & TECHNICAL - INTERDEP	154,770.00	167,079.00	178,555.00	0.00	178,555.00	11,476.00
51-40-321	PROF & TECHNICAL - INTER W/	5,652.96	6,281.00	6,572.00	0.00	6,572.00	291.00
51-40-420	FUEL	8,763.95	12,000.00	12,000.00	0.00	12,000.00	0.00
51-40-430	VEHICLE MAINTENANCE	10,740.30	14,000.00	14,000.00	0.00	14,000.00	0.00
51-40-460	SYSTEMS OPERATIONS EXPENS	153,160.62	170,100.00	170,100.00	0.00	170,100.00	0.00
51-40-500	LEASED PROPERTY	0.00	11,450.00	11,450.00	0.00	11,450.00	0.00
51-40-571	STREET SWEEPING DISPOSAL	7,255.43	20,000.00	20,000.00	0.00	20,000.00	0.00
51-40-590	UNCOLLECTABLE ACCOUNTS	123.94	2,000.00	2,000.00	0.00	2,000.00	0.00
51-40-670	DEPRECIATION	185,585.57	245,000.00	245,000.00	0.00	245,000.00	0.00
51-40-690	WATER SAMPLES	992.00	2,500.00	2,500.00	0.00	2,500.00	0.00
51-40-930	FRANCHISE FEE	53,918.42	73,350.00	80,000.00	0.00	80,000.00	6,650.00
51-40-940	RETAINED EARNINGS CONTRIB	0.00	0.00	6,056.00	0.00	6,056.00	6,056.00
Total OPERATING EXPENDITURES:		908,707.64	1,203,852.00	1,272,500.00	0.00	1,272,500.00	68,648.00
Total STORM WATER UTILITY FUND:		(908,707.64)	(1,203,852.00)	(1,272,500.00)	0.00	(1,272,500.00)	(68,648.00)
Grand Totals:		(908,707.64)	(1,203,852.00)	(1,272,500.00)	0.00	(1,272,500.00)	(68,648.00)

## Solid Waste Utility Enterprise Fund

Roy City Corporation FY 2025 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

There are no proposed rate increases for the solid waste utility fund in FY 2025. The current rates are as follows:

Billing Classification per unit	FY 2024	Change	FY 2025 Proposed
Garbage with recycling – Monthly	\$14.16	\$ 0	\$14.16
Garbage without recycling – Monthly	15.64	0	15.64
Garbage (county) – Monthly	28.32	0	28.32
Garbage, recycling, extra 96 gallon can – Monthly	23.30	0	23.30
Garbage, without recycling, extra 96 gallon can – Monthly	24.78	0	24.78
Garbage, recycling, extra 64 gallon can – Monthly	22.13	0	22.13
Garbage, without recycling, extra 64 gallon can – Monthly	23.61	0	23.61
Extra cans – Monthly	9.14	0	9.14
Recycle can	7.64	0	7.64

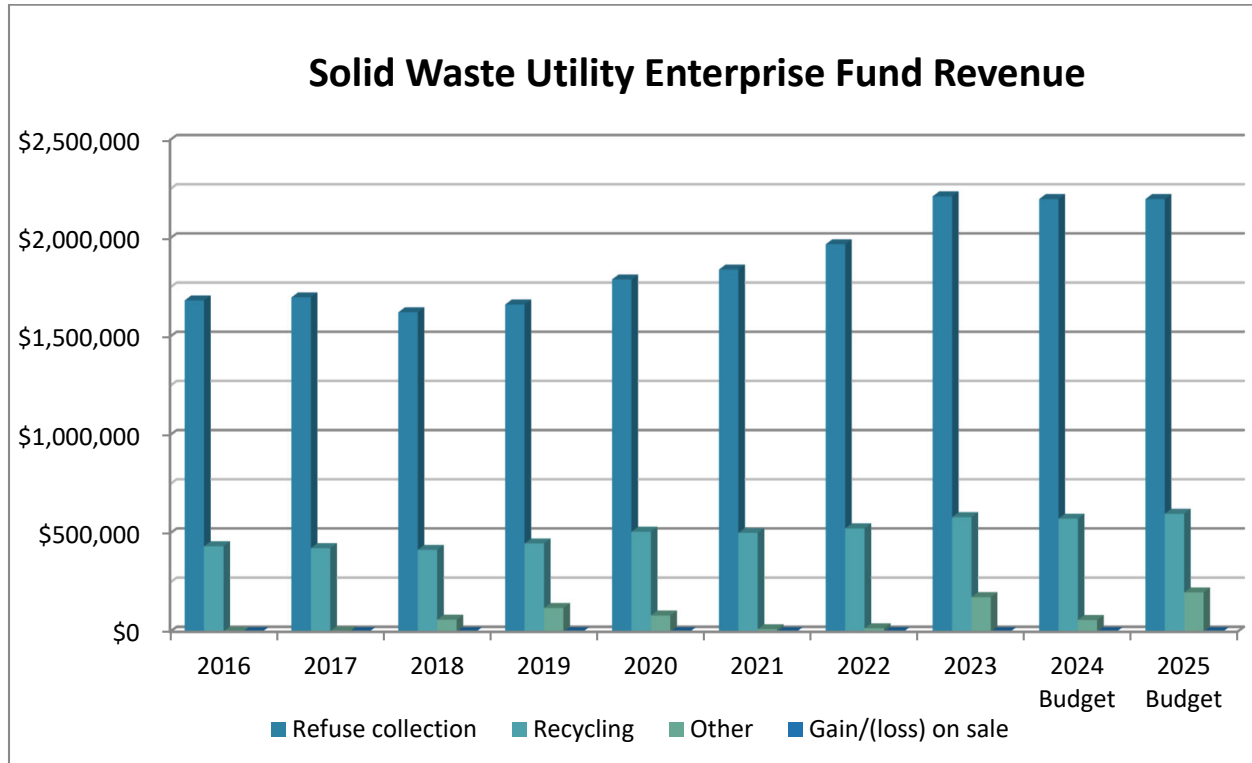
Revenue from refuse collection and recycling is as follows:

Revenue	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
Refuse Collection	\$2,213,850	\$2,200,000	\$2,200,000
Recycling	582,866	575,000	600,000
Other	176,332	60,000	200,000
Contributions from Fund Balance	0	(6,611)	0
<b>Total</b>	<b>\$2,973,048</b>	<b>\$2,828,389</b>	<b>\$3,000,000</b>

Roy City's policy on recycling includes an opt-out option each June. Currently the City's participation rate is at 61%.



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.

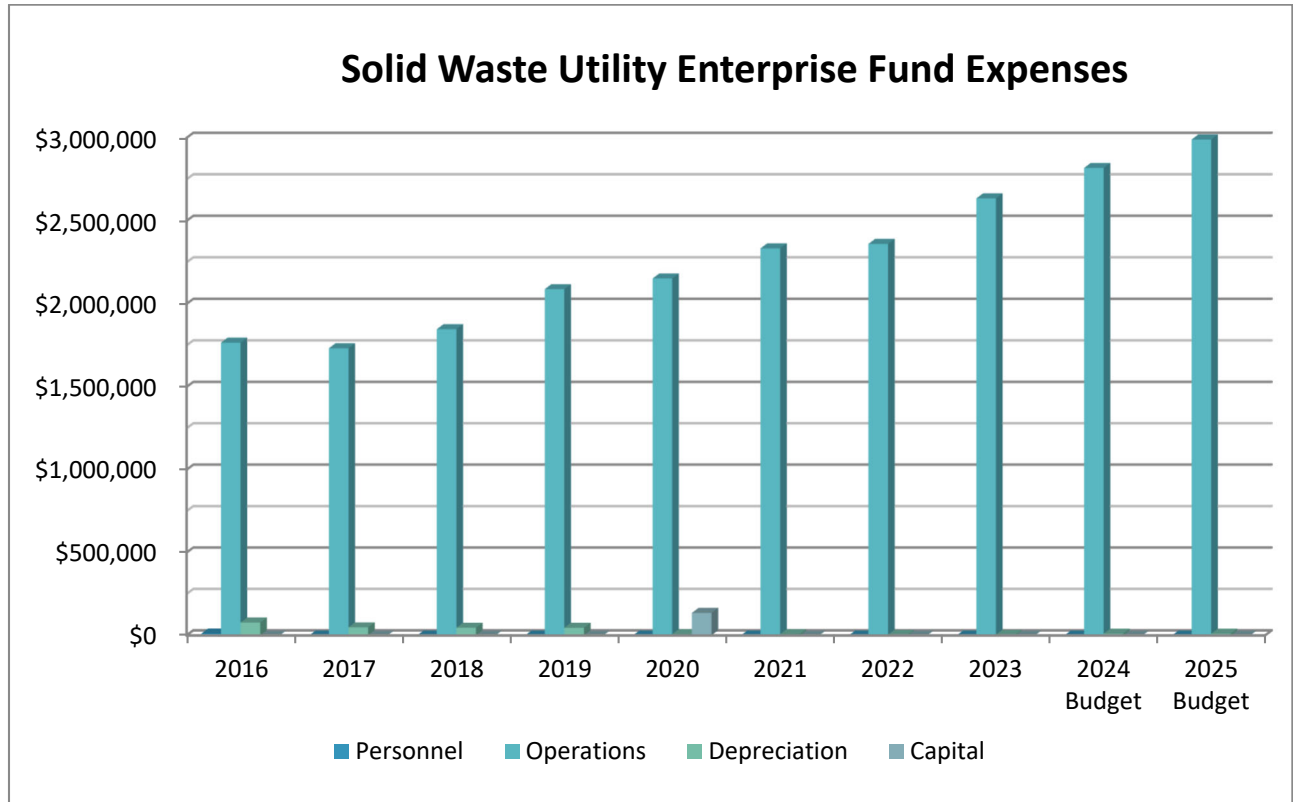
### Operating Expenditures

As salaries increase in the General Fund, interdepartmental transfers increase. Last year we added \$25,000 to help with neighborhood clean-up assistance. This has been included again in FY 2025.

### Transfers

The City's FY 2025 budget includes transfers from the Solid Waste Utility Enterprise Fund to the General Fund, Water and Sewer Utility Enterprise Fund and the Storm Water Utility Enterprise Fund. These transfers compensate these funds for the cost of providing services necessary to operate. These transfers total \$290,654 to the General Fund, \$18,087 to the Water and Sewer Utility Enterprise Fund and \$2,536 to the Storm Water Utility Fund.

A summary of expenses for the fund is as follows:



	FY 2024 Budget	Change	FY 2025 Proposed
<b>Operations</b>	\$2,828,389	\$171,611	\$3,000,000
<b>Capital</b>	170,000	(170,000)	0
<b>Contributions to Reserves</b>	0	0	0
<b>Total</b>	\$2,998,389	\$ 1,611	\$3,000,000

Prior year comparison with proposed budget:

- Interdepartmental transfer increases.

#### Capital Assets

There are no capital assets budgeted for FY 2025.

Acct No	Acct Title	2022-23 Prior Year Actual	2023-24 Current Year Modified Budget	2024-25 Requested Budget	Adjustments To Requested Budget	2024-25 Recommended Budget	FY 2025 Budget vs. FY 2024
<b>SOLID WASTE UTILITY FUND</b>							
<b>MISCELLANEOUS REVENUE</b>							
53-36-100	INTEREST EARNED	176,331.71	60,000.00	200,000.00	0.00	200,000.00	140,000.00
53-36-101	UNREALIZED LOSS ON INVESTM	0.00	0.00	0.00	0.00	0.00	0.00
53-36-400	GAIN/(LOSS) ON SALE OF ASSET	0.00	0.00	0.00	0.00	0.00	0.00
53-36-900	OTHER REVENUE - NOT IDENTIF	0.00	0.00	0.00	0.00	0.00	0.00
Total MISCELLANEOUS REVENUE:		176,331.71	60,000.00	200,000.00	0.00	200,000.00	140,000.00
<b>ENTERPRISE REVENUE</b>							
53-37-710	REFUSE COLLECTION	2,213,849.59	2,200,000.00	2,200,000.00	0.00	2,200,000.00	0.00
53-37-750	RECYCLING REVENUE	582,866.02	575,000.00	600,000.00	0.00	600,000.00	25,000.00
53-37-940	USE OF RETAINED EARNINGS	0.00	(6,611.00)	0.00	0.00	0.00	6,611.00
Total ENTERPRISE REVENUE:		2,796,715.61	2,768,389.00	2,800,000.00	0.00	2,800,000.00	31,611.00
Total SOLID WASTE UTILITY FUND:		2,973,047.32	2,828,389.00	3,000,000.00	0.00	3,000,000.00	171,611.00
Grand Totals:		2,973,047.32	2,828,389.00	3,000,000.00	0.00	3,000,000.00	171,611.00

Period 00/24 (07/01/2024)

Acct No	Acct Title	2022-23 Prior Year Actual	2023-24 Current Year Modified Budget	2024-25 Requested Budget	Adjustments To Requested Budget	2024-25 Recommended Budget	FY 2025 Budget vs. FY 2024
<b>SOLID WASTE UTILITY FUND</b>							
<b>SOLID WASTE ADMINISTRATION</b>							
53-40-210	BOOKS, SUBSCRIP, & MEMBERS	142.66	300.00	400.00	0.00	400.00	100.00
53-40-220	PUBLIC NOTICES	139.00	150.00	150.00	0.00	150.00	0.00
53-40-230	TRAVEL/TRAINING EXPENSE	430.70	750.00	2,750.00	0.00	2,750.00	2,000.00
53-40-240	OFFICE SUPPLIES	11,916.96	16,000.00	20,000.00	0.00	20,000.00	4,000.00
53-40-250	EQUIPMENT SUPPLIES & MAIN	55.60	1,000.00	1,000.00	0.00	1,000.00	0.00
53-40-280	TELEPHONE EXPENSE	0.00	280.00	280.00	0.00	280.00	0.00
53-40-310	PROFESSIONAL & TECHNICAL S	23,604.68	27,225.00	40,000.00	0.00	40,000.00	12,775.00
53-40-320	PROF & TECH - INTERDEPARTM	263,586.96	277,820.00	290,655.00	0.00	290,655.00	12,835.00
53-40-321	PROF & TECH - INTERDEPT W/S	16,478.04	19,918.00	20,623.00	0.00	20,623.00	705.00
53-40-360	INFORMATION TECHNOLOGY	15,831.96	18,174.00	15,676.00	0.00	15,676.00	(2,498.00)
53-40-420	FUEL	0.00	3,000.00	3,000.00	0.00	3,000.00	0.00
53-40-430	VEHICLE MAINTENANCE	0.00	2,500.00	2,500.00	0.00	2,500.00	0.00
53-40-510	INSURANCE	5,871.96	7,172.00	7,672.00	0.00	7,672.00	500.00
53-40-560	CONTRACT - RESIDENTIAL PICK	934,743.86	985,800.00	1,000,000.00	0.00	1,000,000.00	14,200.00
53-40-561	CONTRACT - RECYCLING PICK-U	456,113.14	503,500.00	500,000.00	0.00	500,000.00	(3,500.00)
53-40-570	COUNTY LANDFILL - RESIDENTI	701,519.07	724,500.00	800,000.00	0.00	800,000.00	75,500.00
53-40-571	COUNTY LANDFILL - DUMPSTER	35,157.06	32,600.00	40,000.00	0.00	40,000.00	7,400.00
53-40-590	UNCOLLECTIBLE ACCOUNTS	1,862.27	6,000.00	6,000.00	0.00	6,000.00	0.00
53-40-600	CLEAN UP PROGRAMS	0.00	25,000.00	25,000.00	0.00	25,000.00	0.00
53-40-620	SUNDRY CHARGES	44.20	200.00	200.00	0.00	200.00	0.00
53-40-670	DEPRECIATION	3,924.96	10,000.00	10,000.00	0.00	10,000.00	0.00
53-40-930	FRANCHISE FEE - SOLID WASTE	167,802.94	166,500.00	200,000.00	0.00	200,000.00	33,500.00
53-40-940	RETAINED EARNINGS	0.00	0.00	14,094.00	0.00	14,094.00	14,094.00
Total SOLID WASTE ADMINISTRATION:		2,639,226.02	2,828,389.00	3,000,000.00	0.00	3,000,000.00	171,611.00
Total SOLID WASTE UTILITY FUND:		(2,639,226.02)	(2,828,389.00)	(3,000,000.00)	0.00	(3,000,000.00)	(171,611.00)
Grand Totals:		(2,639,226.02)	(2,828,389.00)	(3,000,000.00)	0.00	(3,000,000.00)	(171,611.00)

## Internal Service Funds

Roy City Corporation FY 2025 Budget

### IN THIS SECTION:

- Fund Summary
  - Information Technology
  - Risk Management

Tab – Internal Service Funds

## Information Technology Fund

Roy City Corporation FY 2025 Budget

### IN THIS SECTION:

- Revenues
- Expenses

Tab – Information Technology

## INFORMATION TECHNOLOGY FUND

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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 \$926,989.

### Personnel and Benefits

As stated above for the General Fund, the budget includes a 3.0% COLA, 2.0% to 2.5% (depending on years of service) merit and 4% increase to health insurance.

### Operating Expenses

	FY 2024 Budget	Change	FY 2025 Proposed
<b>Personnel and Benefits</b>	\$218,659	\$11,960	\$230,619
<b>Operations</b>	721,216	(24,846)	696,370
<b>Capital</b>	75,000	(55,000)	20,000
<b>Total</b>	\$1,014,875	(\$67,886)	\$946,989

Prior year comparison with proposed budget:

- Reductions were made as part of the 7.5% reductions required in the General Fund.

### Capital Assets

Capital outlay includes the following:

Description	Amount
<b>Public Works wiring closet</b>	\$20,000
	\$20,000

Acct No	Acct Title	2022-23 Prior Year Actual	2023-24 Current Year Modified Budget	2024-25 Requested Budget	Adjustments To Requested Budget	2024-25 Recommended Budget	FY 2025 Budget vs. FY 2024
<b>INFORMATION TECHNOLOGY</b>							
<b>MISCELLANEOUS REVENUE</b>							
60-36-400	GAIN (LOSS) - DISPOSAL OF F/A	0.00	0.00	0.00	0.00	0.00	0.00
60-36-900	MISCELLANEOUS INCOME	0.00	0.00	0.00	0.00	0.00	0.00
Total MISCELLANEOUS REVENUE:		0.00	0.00	0.00	0.00	0.00	0.00
<b>CONTRIBUTIONS AND TRANSFERS</b>							
60-38-310	CONTRIBUTION FROM GENERA	0.00	0.00	0.00	0.00	0.00	0.00
60-38-700	CONTRIBUTION FROM FUND B	0.00	31,200.00	143,200.00	0.00	143,200.00	112,000.00
Total CONTRIBUTIONS AND TRANSFERS:		0.00	31,200.00	143,200.00	0.00	143,200.00	112,000.00
<b>SPECIAL FUND REVENUE</b>							
60-39-910	CHARGES FOR DATA PROCESSIN	791,604.96	908,675.00	783,789.00	0.00	783,789.00	(124,886.00)
Total SPECIAL FUND REVENUE:		791,604.96	908,675.00	783,789.00	0.00	783,789.00	(124,886.00)
Total INFORMATION TECHNOLOGY:		791,604.96	939,875.00	926,989.00	0.00	926,989.00	(12,886.00)
Grand Totals:		791,604.96	939,875.00	926,989.00	0.00	926,989.00	(12,886.00)



Acct No	Acct Title	2022-23 Prior Year Actual	2023-24 Current Year Modified Budget	2024-25 Requested Budget	Adjustments To Requested Budget	2024-25 Recommended Budget	FY 2025 Budget vs. FY 2024
<b>INFORMATION TECHNOLOGY</b>							
<b>OPERATING EXPENDITURES</b>							
60-40-100	OVERTIME	3,485.13	4,000.00	4,000.00	0.00	4,000.00	0.00
60-40-110	PERMANENT EMPLOYEES WAG	129,459.03	138,452.00	146,063.00	0.00	146,063.00	7,611.00
60-40-130	FICA	9,787.46	10,898.00	11,479.00	0.00	11,479.00	581.00
60-40-140	RETIREMENT	22,405.35	24,660.00	24,517.00	0.00	24,517.00	(143.00)
60-40-141	PENSION EXPENSE	(17,466.72)	0.00	0.00	0.00	0.00	0.00
60-40-150	INSURANCE	32,581.35	37,415.00	41,159.00	0.00	41,159.00	3,744.00
60-40-160	WORKERS COMPENSATION	1,354.78	3,134.00	3,301.00	0.00	3,301.00	167.00
60-40-170	UNEMPLOYMENT COMPENSATI	0.00	100.00	100.00	0.00	100.00	0.00
60-40-210	BOOKS, SUBSCRIP, & MEMBERS	0.00	1,650.00	1,650.00	0.00	1,650.00	0.00
60-40-230	TRAVEL/TRAINING EXPENSE	0.00	3,500.00	3,500.00	0.00	3,500.00	0.00
60-40-240	OFFICE SUPPLIES & EXPENSE	36.07	300.00	300.00	0.00	300.00	0.00
60-40-280	TELEPHONE EXPENSE	79,182.55	90,696.00	96,800.00	0.00	96,800.00	6,104.00
60-40-300	SYSTEM SUPPLIES & MAINTENA	114,909.33	177,000.00	145,500.00	0.00	145,500.00	(31,500.00)
60-40-310	PROFESSIONAL & TECHNICAL S	205,468.04	302,870.00	303,420.00	0.00	303,420.00	550.00
60-40-420	FUEL	2,073.44	1,000.00	1,000.00	0.00	1,000.00	0.00
60-40-430	VEHICLE MAINTENANCE	108.94	1,000.00	1,000.00	0.00	1,000.00	0.00
60-40-550	DEPRECIATION	99,652.39	143,200.00	143,200.00	0.00	143,200.00	0.00
Total OPERATING EXPENDITURES:		683,037.14	939,875.00	926,989.00	0.00	926,989.00	(12,886.00)
Total INFORMATION TECHNOLOGY:		(683,037.14)	(939,875.00)	(926,989.00)	0.00	(926,989.00)	12,886.00
Grand Totals:		(683,037.14)	(939,875.00)	(926,989.00)	0.00	(926,989.00)	12,886.00

## Risk Management Fund

Roy City Corporation FY 2025 Budget

### IN THIS SECTION:

- Revenues
- Expenses

Tab – Risk Management

## RISK MANAGEMENT FUND

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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 \$383,602, a 6.97% 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 2024 Budget	Change	FY 2025 Proposed
<b>General Risk Management</b>	\$58,602	\$ 0	\$58,602
<b>Insurance Premiums</b>	240,000	25,000	265,000
<b>Claims</b>	60,000	0	60,000
<b>Total</b>	\$358,602	\$25,000	\$383,602

Acct No	Acct Title	2022-23 Prior Year Actual	2023-24 Current Year Modified Budget	2024-25 Requested Budget	Adjustments To Requested Budget	2024-25 Recommended Budget	FY 2025 Budget vs. FY 2024
<b>RISK MANAGEMENT FUND</b>							
<b>MISCELLANEOUS REVENUE</b>							
63-36-900	MISCELLANEOUS INCOME	120,000.00	0.00	0.00	0.00	0.00	0.00
	Total MISCELLANEOUS REVENUE:	120,000.00	0.00	0.00	0.00	0.00	0.00
<b>CONTRIBUTIONS AND TRANSFERS</b>							
63-38-000	TRANSFER FROM GENERAL FU	0.00	0.00	0.00	0.00	0.00	0.00
63-38-220	TRANSFER FROM UTILITY FUND	0.00	0.00	0.00	0.00	0.00	0.00
63-38-500	CLAIMS REIMBURSEMENT	54,098.00	0.00	0.00	0.00	0.00	0.00
63-38-510	USE OF RETAINED EARNINGS	0.00	0.00	0.00	0.00	0.00	0.00
	Total CONTRIBUTIONS AND TRANSFERS:	54,098.00	0.00	0.00	0.00	0.00	0.00
<b>SPECIAL FUND REVENUE</b>							
63-39-920	CHARGES FOR INSURANCE COV	293,601.96	358,602.00	383,602.00	0.00	383,602.00	25,000.00
	Total SPECIAL FUND REVENUE:	293,601.96	358,602.00	383,602.00	0.00	383,602.00	25,000.00
	Total RISK MANAGEMENT FUND:	467,699.96	358,602.00	383,602.00	0.00	383,602.00	25,000.00
	Grand Totals:	467,699.96	358,602.00	383,602.00	0.00	383,602.00	25,000.00

Acct No	Acct Title	2022-23 Prior Year Actual	2023-24 Current Year Modified Budget	2024-25 Requested Budget	Adjustments To Requested Budget	2024-25 Recommended Budget	FY 2025 Budget vs. FY 2024
<b>RISK MANAGEMENT FUND</b>							
<b>OPERATING EXPENDITURES</b>							
63-40-220	PERSONNEL TRAINING MATERI	0.00	500.00	500.00	0.00	500.00	0.00
63-40-230	TRAVEL/TRAINING	40.88	1,225.00	1,225.00	0.00	1,225.00	0.00
63-40-240	INCENTIVE PROGRAMS - RISK	0.00	2,000.00	2,000.00	0.00	2,000.00	0.00
63-40-250	PRE-EMPLOYMENT EXP - ADMI	4,419.55	10,475.00	10,475.00	0.00	10,475.00	0.00
63-40-490	GENERAL RISK MANAGEMENT	36,339.94	44,402.00	44,402.00	0.00	44,402.00	0.00
63-40-500	INSURANCE PREMIUMS	248,500.08	240,000.00	265,000.00	0.00	265,000.00	25,000.00
63-40-680	RESERVES FOR CLAIMS	75,067.22	60,000.00	60,000.00	0.00	60,000.00	0.00
Total OPERATING EXPENDITURES:		364,367.67	358,602.00	383,602.00	0.00	383,602.00	25,000.00
Total RISK MANAGEMENT FUND:		(364,367.67)	(358,602.00)	(383,602.00)	0.00	(383,602.00)	(25,000.00)
Grand Totals:		(364,367.67)	(358,602.00)	(383,602.00)	0.00	(383,602.00)	(25,000.00)

## Special Revenue Funds

Roy City Corporation FY 2025 Budget

### IN THIS SECTION:

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

Tab – Special Revenue Funds

# Storm Sewer Development Fund

Roy City Corporation FY 2025 Budget

IN THIS SECTION:

- Revenues
- Expenses

Tab – Storm Sewer Development

## SPECIAL REVENUE FUNDS

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### **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 2023 Actual	FY 2024 Budget	FY 2025 Budget
<b>Storm Sewer Fees</b>	\$81,676	\$50,000	\$50,000
<b>Interest</b>	16,490	5,000	10,000
<b>Contribution from Fund Balance</b>	0	141,000	136,000
<b>Total</b>	<b>\$98,166</b>	<b>\$196,000</b>	<b>\$196,000</b>

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

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



## Park Development Fund

Roy City Corporation FY 2025 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 2025, the City estimates that 30 homes will be constructed.

Revenue	FY 2023 Actual	FY 2024 Budget	FY 2025 Budget
Park Development Fees	\$103,360	\$30,000	\$30,000
Interest	9,744	3,000	3,000
Contribution from Fund Balance	0	240,000	0
Total	\$113,104	\$273,000	\$33,000

Monies in the fund are used to improve or construct park facilities within the City. No capital projects are budgeted for FY 2025.

Cemetery Perpetual Fund

Roy City Corporation FY 2025 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**  
**8/20/2024**

Position	Department	Step		Span of Pay Range	Annual Salary Range	
		1	18		Min	Max
		Base	2.50%			
			Max			
Secretary I	Complex	\$ 15.12	\$ 22.65	49.80%	\$ 31,449.60	\$ 47,112.00
Janitor/Custodian	Bldg Maint	\$ 15.92	\$ 23.86	49.87%	\$ 33,113.60	\$ 49,628.80
Customer Service Clerk I	Finance	\$ 16.12	\$ 24.18	50.00%	\$ 33,529.60	\$ 50,294.40
Court Clerk	Court	\$ 16.59	\$ 24.88	49.97%	\$ 34,507.20	\$ 51,750.40
Janitor/Custodian II	Bldg Maint	\$ 16.72	\$ 25.06	49.87%	\$ 34,783.84	\$ 52,131.04
Secretary II	Various	\$ 16.90	\$ 25.35	50.00%	\$ 35,152.00	\$ 52,728.00
Records Clerk	Police	\$ 17.14	\$ 25.69	49.88%	\$ 35,651.20	\$ 53,435.20
Investigations Evidence Clerk	Police	\$ 17.14	\$ 25.69	49.88%	\$ 35,651.20	\$ 53,435.20
Customer Service Clerk II	Finance	\$ 17.14	\$ 25.69	49.88%	\$ 35,651.20	\$ 53,435.20
Equipment Operator I	Parks	\$ 17.57	\$ 26.33	49.86%	\$ 36,545.60	\$ 54,766.40
Equipment Operator I	Streets	\$ 17.57	\$ 26.33	49.86%	\$ 36,545.60	\$ 54,766.40
Operator I	Water	\$ 17.57	\$ 26.33	49.86%	\$ 36,545.60	\$ 54,766.40
Operator I	Storm Water	\$ 17.57	\$ 26.33	49.86%	\$ 36,545.60	\$ 54,766.40
Maintenance Technician I	Bldg Maint	\$ 17.57	\$ 26.33	49.86%	\$ 36,545.60	\$ 54,766.40
Apprentice Mechanic (Internally tied to EOI)	Fleet Services	\$ 17.57	\$ 26.33	49.86%	\$ 36,545.60	\$ 54,766.40
Animal Control Officer	Police	\$ 17.75	\$ 26.64	50.08%	\$ 36,920.00	\$ 55,411.20
Evidence Technician	Police	\$ 17.47	\$ 26.19	49.91%	\$ 36,337.60	\$ 54,475.20
Customer Service Clerk/Billing Asst	Finance	\$ 18.25	\$ 27.39	50.08%	\$ 37,960.00	\$ 56,971.20
Heavy Equipment Operator II	Parks	\$ 18.55	\$ 27.85	50.13%	\$ 38,584.00	\$ 57,928.00
Heavy Equipment Operator II	Streets	\$ 18.55	\$ 27.85	50.13%	\$ 38,584.00	\$ 57,928.00
Operator II	Water	\$ 18.55	\$ 27.85	50.13%	\$ 38,584.00	\$ 57,928.00
Operator II	Storm Water	\$ 18.55	\$ 27.85	50.13%	\$ 38,584.00	\$ 57,928.00
Maintenance Technician II	Bldg Maint	\$ 18.55	\$ 27.85	50.13%	\$ 38,584.00	\$ 57,928.00
Apprentice Mechanic II (Internally tied to EOII)	Fleet Services	\$ 18.55	\$ 27.85	50.13%	\$ 38,584.00	\$ 57,928.00
Accountant (Journey Level)	Finance	\$ 19.47	\$ 29.21	50.03%	\$ 40,497.60	\$ 60,756.80
Accounting Technician	Finance	\$ 19.71	\$ 29.54	49.87%	\$ 40,996.80	\$ 61,443.20
Finance Clerk	Finance	\$ 20.09	\$ 30.11	49.88%	\$ 41,787.20	\$ 62,628.80
Leadman (Operator III)	Parks/Rec	\$ 20.21	\$ 30.29	49.88%	\$ 42,036.80	\$ 63,003.20
Leadman (Operator III)	Various	\$ 20.21	\$ 30.29	49.88%	\$ 42,036.80	\$ 63,003.20
Leadman (Operator III)	Water	\$ 20.21	\$ 30.29	49.88%	\$ 42,036.80	\$ 63,003.20
Office Manager/Admin Asst	Police	\$ 20.49	\$ 30.73	49.98%	\$ 42,619.20	\$ 63,918.40
Office Manager/Admin Asst	Fire	\$ 20.49	\$ 30.73	49.98%	\$ 42,619.20	\$ 63,918.40
Office Manager/Backflow Administrator	PW Admin	\$ 21.07	\$ 31.59	49.93%	\$ 43,825.60	\$ 65,707.20
Code Enforcement Official	Comm Dev	\$ 21.21	\$ 31.82	50.02%	\$ 44,116.80	\$ 66,185.60
Program Supervisor I	Complex	\$ 21.55	\$ 32.32	49.98%	\$ 44,824.00	\$ 67,225.60
Program Coordinator	Recreation	\$ 21.55	\$ 32.32	49.98%	\$ 44,824.00	\$ 67,225.60
HR Generalist/Risk Analyst	Finance	\$ 22.10	\$ 33.14	49.95%	\$ 45,968.00	\$ 68,931.20
Risk Specialist/Legal Assistant	Legal	\$ 22.10	\$ 33.14	49.95%	\$ 45,968.00	\$ 68,931.20
Office Manager	Comm Dev	\$ 22.39	\$ 33.58	49.98%	\$ 46,571.20	\$ 69,846.40
Payroll/HR Technician	Finance	\$ 22.39	\$ 33.58	49.98%	\$ 46,571.20	\$ 69,846.40
Journey Mechanic (Internally Tied to Foreman)	Fleet Services	\$ 22.63	\$ 33.94	49.98%	\$ 47,070.40	\$ 70,595.20
Foreman	Parks	\$ 22.63	\$ 33.94	49.98%	\$ 47,070.40	\$ 70,595.20
Foreman	Streets	\$ 22.63	\$ 33.94	49.98%	\$ 47,070.40	\$ 70,595.20
Foreman	Fleet Services	\$ 22.63	\$ 33.94	49.98%	\$ 47,070.40	\$ 70,595.20
Foreman	Bldg Maint	\$ 22.63	\$ 33.94	49.98%	\$ 47,070.40	\$ 70,595.20
Foreman	Water	\$ 22.63	\$ 33.94	49.98%	\$ 47,070.40	\$ 70,595.20
Foreman	Storm Water	\$ 22.63	\$ 33.94	49.98%	\$ 47,070.40	\$ 70,595.20
Records Manager	Police	\$ 23.04	\$ 34.53	49.87%	\$ 47,923.20	\$ 71,822.40
Court Clerk Supervisor	Court	\$ 23.04	\$ 34.53	49.87%	\$ 47,923.20	\$ 71,822.40
IT Technician	IT	\$ 23.37	\$ 35.03	49.89%	\$ 48,609.60	\$ 72,862.40
Police Project Coordinator/Office Manager	Police	\$ 24.61	\$ 36.92	50.02%	\$ 51,188.80	\$ 76,793.60
Executive Assistant	Legislative	\$ 24.71	\$ 37.05	49.94%	\$ 51,396.80	\$ 77,064.00
GIS Specialist	Public Works	\$ 25.28	\$ 37.91	49.96%	\$ 52,582.40	\$ 78,852.80
Executive Assistant/City Recorder	Legislative	\$ 25.95	\$ 38.92	49.98%	\$ 53,976.00	\$ 80,953.60
Journey Electrician	PW Admin	\$ 26.21	\$ 39.31	49.98%	\$ 54,516.80	\$ 81,764.80
Supervisor	Complex	\$ 26.45	\$ 39.65	49.91%	\$ 55,016.00	\$ 82,472.00
Building & Code Enforcement Official	Comm Dev	\$ 26.74	\$ 40.08	49.89%	\$ 55,619.20	\$ 83,366.40
Utility Billing Supervisor	Finance	\$ 26.80	\$ 40.23	50.11%	\$ 55,744.00	\$ 83,678.40
Human Resources Coordinator	Finance	\$ 26.80	\$ 40.23	50.11%	\$ 55,744.00	\$ 83,678.40

Accountant	Finance	\$ 28.06	\$ 42.06	49.89%	\$ 58,364.80	\$ 87,484.80
IT Specialist	IT	\$ 28.06	\$ 42.06	49.89%	\$ 58,364.80	\$ 87,484.80
Utility Billing Supervisor/City Treasurer	Finance	\$ 28.18	\$ 42.28	50.04%	\$ 58,614.40	\$ 87,942.40
Supervisor	Recreation	\$ 29.36	\$ 44.02	49.93%	\$ 61,068.80	\$ 91,561.60
Superintendent	Parks	\$ 29.36	\$ 44.02	49.93%	\$ 61,068.80	\$ 91,561.60
Superintendent	Fleet Services	\$ 29.36	\$ 44.02	49.93%	\$ 61,068.80	\$ 91,561.60
Superintendent	Bldg Maint	\$ 29.36	\$ 44.02	49.93%	\$ 61,068.80	\$ 91,561.60
Superintendent	Streets	\$ 29.36	\$ 44.02	49.93%	\$ 61,068.80	\$ 91,561.60
Superintendent	Public Facilities	\$ 29.36	\$ 44.02	49.93%	\$ 61,068.80	\$ 91,561.60
Superintendent	Water/Storm	\$ 29.36	\$ 44.02	49.93%	\$ 61,068.80	\$ 91,561.60
Master Electrician	Public Works	\$ 29.89	\$ 44.83	49.98%	\$ 62,171.20	\$ 93,246.40
IT Supervisor	IT	\$ 32.00	\$ 47.97	49.91%	\$ 66,560.00	\$ 99,777.60
Accounting Manager	Finance	\$ 32.93	\$ 49.38	49.95%	\$ 68,494.40	\$ 102,710.40
Deputy Director	Parks/Rec	\$ 38.37	\$ 57.53	49.93%	\$ 79,809.60	\$ 119,662.40
Deputy Director	Public Works	\$ 38.37	\$ 57.53	49.93%	\$ 79,809.60	\$ 119,662.40
City Planner	Comm Dev	\$ 39.70	\$ 59.50	49.87%	\$ 82,576.00	\$ 123,760.00
Assistant City Attorney	Legal	\$ 42.43	\$ 63.62	49.94%	\$ 88,254.40	\$ 132,329.60
Parks & Recreation Director		\$ 44.40	\$ 66.59	49.98%	\$ 92,352.00	\$ 138,507.20
Community & Economic Development Director		\$ 46.01	\$ 68.98	49.92%	\$ 95,700.80	\$ 143,478.40
Management Services Director		\$ 47.24	\$ 70.83	49.94%	\$ 98,259.20	\$ 147,326.40
Public Works Director		\$ 47.88	\$ 71.80	49.96%	\$ 99,590.40	\$ 149,344.00
Community Development Director/Asst City Manager		\$ 48.32	\$ 72.46	49.96%	\$ 100,505.60	\$ 150,716.80
City Attorney		\$ 54.53	\$ 81.78	49.97%	\$ 113,422.40	\$ 170,102.40
City Manager		\$ 57.69	\$ 86.49	49.92%	\$ 119,995.20	\$ 179,899.20

Position	Department	Step		Span of Pay Range	Annual Salary Range	
		1	12		Min	Max
		Base	3.75%			
			Max			
Firefighter/EMT (2880)	Fire & Rescue	\$ 17.17	\$ 25.73	49.85%	\$ 49,449.60	\$ 74,102.40
Engineer/Firefighter II (2880)	Fire & Rescue	\$ 19.42	\$ 29.11	49.90%	\$ 55,929.60	\$ 83,836.80
Firefighter/Paramedic (2880)	Fire & Rescue	\$ 19.97	\$ 29.95	49.97%	\$ 57,513.60	\$ 86,256.00
FirefighterII/Senior Paramedic (2880)	Fire & Rescue	\$ 20.98	\$ 31.48	50.05%	\$ 60,422.40	\$ 90,662.40
Fire Captain (2880)	Fire & Rescue	\$ 23.78	\$ 35.65	49.92%	\$ 68,486.40	\$ 102,672.00
Fire Battalion Chief (2080)	Fire & Rescue	\$ 41.36	\$ 62.00	49.91%	\$ 86,019.01	\$ 128,950.21
Fire Battalion Chief (2880)	Fire & Rescue	\$ 29.87	\$ 44.79	49.95%	\$ 86,025.60	\$ 128,995.20
Deputy Director	Fire & Rescue	\$ 45.16	\$ 67.70	49.91%	\$ 93,932.80	\$ 140,816.00
Police Officer	Police	\$ 27.12	\$ 40.69	50.04%	\$ 56,409.60	\$ 84,635.20
Master Officer	Police	\$ 29.84	\$ 44.75	49.97%	\$ 62,067.20	\$ 93,080.00
Sergeant	Police	\$ 34.55	\$ 51.80	49.93%	\$ 71,864.00	\$ 107,744.00
Police Captain	Police	\$ 40.63	\$ 60.91	49.91%	\$ 84,510.40	\$ 126,692.80
Fire Chief		\$ 47.84	\$ 71.72	49.92%	\$ 99,507.20	\$ 149,177.60
Chief of Police		\$ 52.00	\$ 77.96	49.92%	\$ 108,160.00	\$ 162,156.80

**ROY CITY CORPORATION**  
**FY2024 Part-Time/Seasonal Compensation Schedule**

Position		Salary Range	
		Minimum	Maximum
Recreation Specialist I	rec	\$ 11.03	\$ 16.55
Recreation Specialist II	rec	\$ 12.13	\$ 18.20
Recreation Specialist III	rec	\$ 14.34	\$ 21.51
Recreation Supervisor I	rec	\$ 16.55	\$ 24.83
Recreation Supervisor II	rec	\$ 17.65	\$ 26.48
Recreation Program Coordinator	rec	\$ 18.76	\$ 28.14
Office/Concession worker	aq	\$ 11.03	\$ 16.55
Concession supervisor	aq	\$ 13.79	\$ 20.69
Office aide supervisor	aq	\$ 13.79	\$ 20.69
Lifeguard I	aq	\$ 12.13	\$ 18.20
Lifeguard II	aq	\$ 13.24	\$ 19.86
Head lifeguard	aq	\$ 14.34	\$ 21.51
Assistant program supervisor	aq	\$ 16.55	\$ 24.83
Office worker	cx	\$ 11.03	\$ 16.55
Office aide supervisor	cx	\$ 13.79	\$ 20.69
Lifeguard I	cx	\$ 12.13	\$ 18.20
Lifeguard II	cx	\$ 13.24	\$ 19.86
WSI I	cx	\$ 14.34	\$ 21.51
WSI II	cx	\$ 15.44	\$ 23.16
Assistant program supervisor	cx	\$ 16.55	\$ 24.83
Aerobics instructor	cx	\$ 17.65	\$ 26.48
Aerobics supervisor	cx	\$ 18.76	\$ 28.14
Receptionist/secretary	fn	\$ 13.94	\$ 20.91
Billing clerk	fr	\$ 15.80	\$ 23.70
Court clerk	jc	\$ 15.80	\$ 23.70
Clerk	ced	\$ 15.80	\$ 23.70
Laborer	various	\$ 13.24	\$ 19.86
Heavy equip operator	various	\$ 16.73	\$ 25.10
Maintenance Tech I	various	\$ 16.73	\$ 25.10
Janitor	pw	\$ 12.78	\$ 19.17
Crossing guard	po	\$ 13.70	\$ 20.55
Crossing guard supervisor	po	\$ 15.91	\$ 23.87
Bailiff	po	\$ 25.33	\$ 38.00
Mayor		\$ 13,803.75	
Council		\$ 9,363.63	

**ROY CITY CORPORATION**  
**FY2024 Part-Time Fire Compensation Schedule**

<b>Position</b>		<b>Proposed Salary Range</b>	
		<b>Minimum</b>	<b>Maximum</b>
Firefighter/EMT	fr	\$ 17.17	\$ 25.76
Engineer/FFII	fr	\$ 19.42	\$ 29.13
Firefighter/Paramedic	fr	\$ 19.97	\$ 29.96
Firefighter II/Senior Paramedic	fr	\$ 20.98	\$ 31.47
Fire Inspector	fr	\$ 16.55	\$ 24.83