



FY19



Fiscal Budget 2019

Submitted by
City Manager Jason Poulsen



ROY CITY BUDGET
Fiscal Year Ending June 30, 2019

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ROY CITY GOVERNMENT



Robert Dandoy
2018-2022

Council Members



Jan Burrell
2018-2022



Joe Paul
2018-2020



Bryon Saxton
2018-2022



David E. Tafoya
Mayor Pro-Tem
2000-2020



Karlene Yeoman
2014-2020

Administrative Personnel

Jason R. Poulsen, *City Manager*

Andrew H. Blackburn, *City Attorney*

Carl G. Merino, *Chief of Police*

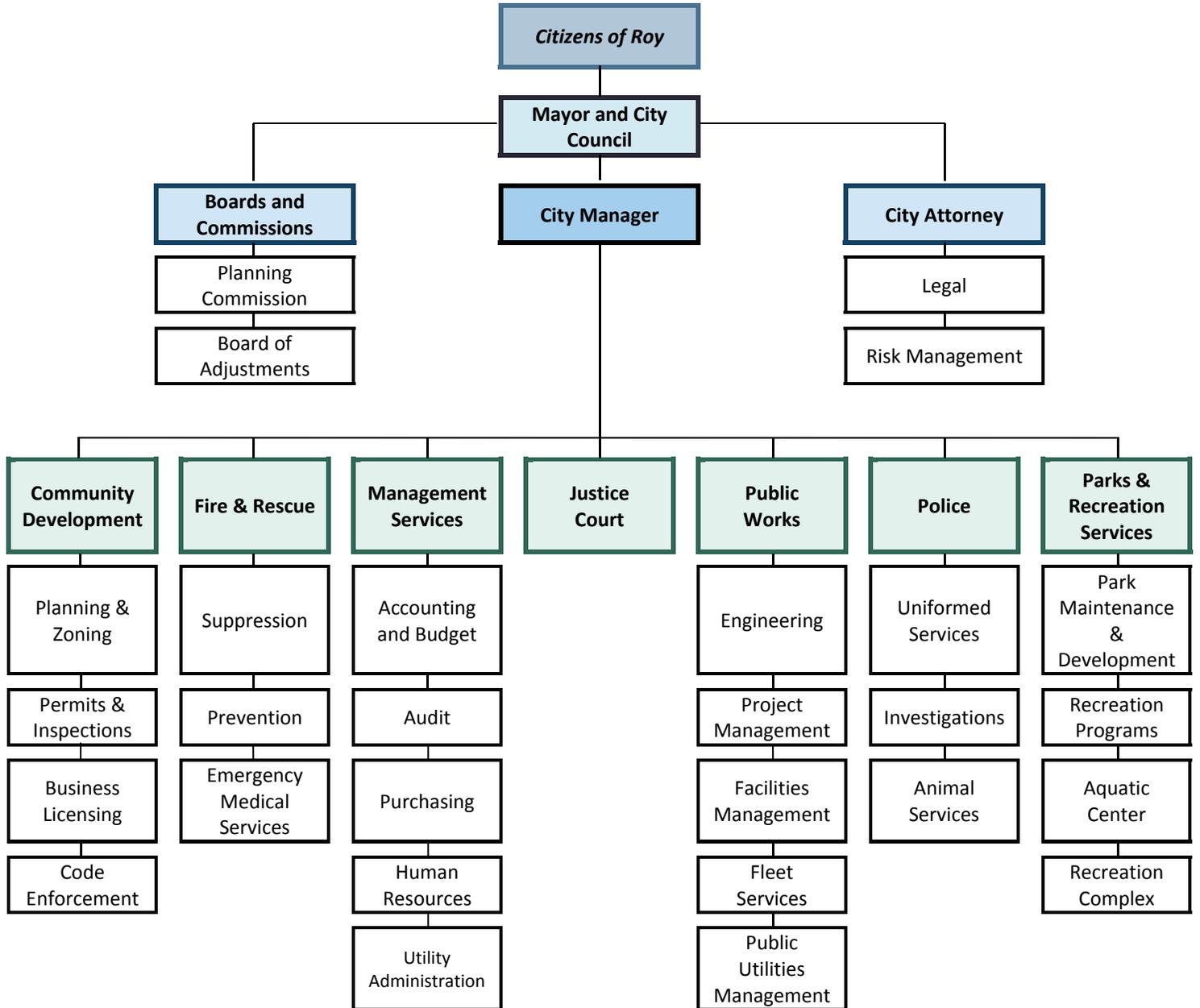
Travis J. Flint, *Parks & Recreation and Recreational Services Director*

S. Ross Oliver, *Public Works Director*

Jeffrey R. Comeau, *Fire Chief*

Matthew D. Andrews, *Management Services Director*

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 January 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
January 26, 2018	Distribute budget request forms and instructions to Department Directors
February 9, 2018	Deadline for submitting budget requests – review and compile requests
March 13 – 14, 2018	Budget meetings with Department Directors
Ongoing	Review and revise budget requests with Department Directors for inclusion in Tentative FY 2019 Budget
May 1, 2018	Presentation of Tentative FY 2019 Budget to Mayor and City Council
June 5, 2018	Public hearing on FY 2019 Budget and adoption of Resolution unless adjustments necessitated through budget hearing
June 19, 2018	City Council adoption of FY 2019 Budget if adjustments recommended at June 5, 2018 meeting

BUDGET MESSAGE

Mayor and City Council Members,

I present to you the City Manager's proposed annual budget for the City of Roy for the 2018-2019 fiscal year, which begins July 1, 2018 and ends June 30, 2019. Roy City remains in good financial condition and its fund and departmental budgets are in balance. This document reflects the efforts of the City's Manager, Department Directors, their staffs and each of you.

Budget Summary,

The total budget for this fiscal year is \$18,313,422. The budget presented in this document is balanced, in that expected revenues and anticipated expenditures align with each other. As always, funds will require monitoring should revenues decline, but overall, ongoing operations are fully funded with anticipated revenues and reserves.

City Council Strategic Plan,

The work plan for this next year is aligned with the City Council's Strategic Plan, and in large part determines how the City spends its available funds. The priorities the City Council sets forth in the Strategic Plan are long-term in perspective. These shape the City Manager's objectives, which are the City's short-term goals for the next year. You will find three City Manager objectives numbered under each Council strategic initiative.

Community Pride

Cultivate Pride in our Community by investing in measures to improve the physical appearance of our city and recreational amenities for residents.

Objectives for 2018-19:

1. We will complete North Park in its entirety in 2018 that will serve as a point of civic pride and an attraction to the greater area.
2. Administration has allocated a budget line item to beautification efforts. We will look at and identify funding options to enhance Municipal Park for the betterment/utilization for our Roy residents.
3. The City will use various methods to amplify our code enforcement efforts, including dedicating more staff to finding and reporting violations and blighted areas and promoting the new website's ability to allow citizens to report complaints. The City will hold violators accountable and seek to have the problems resolved in a timely manner.

Economic Development

Foster Economic Development in our city to enhance the amenities available to our residents and provide funding for key community priorities.

Objectives for 2017-18:

1. We will achieve the “Utah Governor’s Business Friendly Community” designation in this next year. Completing this process will ensure that our regulations at Roy City for working with the business community are streamlined and business-friendly.
2. Administration has allocated funding specifically for economic development needs, such as an Economic Development Plan, to be completed in the next year.
3. Develop an economic development page on the City’s website with information about businesses in town, land inventory for development, and locations of the City’s redevelopment agencies (RDA’s).

Infrastructure

Develop, fund, and execute a plan for ongoing replacement of aging infrastructure.

Objectives for 2017-18:

1. The City will commission utility rate studies to revise utility rates in the face of bonding for infrastructure needs.
2. Administration will coordinate with departments to develop a capital improvement plan to determine and prioritize the replacement schedule for the City’s infrastructure.

Workforce Development

Invest in the development of a Talented & Committed Workforce to improve service levels for residents and businesses in our community.

Objectives for 2017-18:

1. The City will implement a monthly lunch and meet program to enhance our leadership abilities in the workforce. Each department in the city will have the opportunity to present at these meetings.
2. Administration will be implementing a supervisor training program to build up the managerial and supervisory skills among our supervisory staff.
3. The City will commit to provide adequate staffing for the demands placed on our workforce. Positions have been requested this year to alleviate areas where a poor staff to work ratio is causing a disruption in customer service or workflow.

Traffic

Improve East-West Traffic Flow in the City through smart planning and partnership with State agencies and neighboring communities.

Objectives for 2017-18:

1. City leadership will work with State Legislators to move the 5600 South widening project up in the State's queue.
2. The City will commission a General Plan revision with a Transportation Plan, which will allow the City to make specific recommendations to the State about traffic solutions in Roy.
3. Work with UDOT to facilitate the impact study they must perform in order to do the 5600 South interchange and widening projects.

My intent with these 15 City Manager Objectives is to make a direct connection between the dollar amounts in the following pages with the work that my staff and I will be accomplishing during the 2019 fiscal year. All of these objectives will produce a measureable result that will help to bring the City of Roy, its organization, and its workforce to the higher level of operation for Roy City.

Acknowledgements

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

Respectfully submitted,



Jason Poulsen
City Manager

OVERVIEW OF THE ROY CITY FY 2019 BUDGET

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

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

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; Personnel; Justice Court; Community Development; and Building Maintenance. Public Safety includes Police; Animal Services; Fire; and EMS. The Public Works operations include Administration, Street, 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 the following Capital Projects Funds: Fire Apparatus, Parks and Recreational Facilities, Municipal Building, and Beautification.

A property tax increase imposed in 2005 allowed for the City to set aside funds for parks, recreational facilities, and fire apparatus. Annually, these funds are transferred to the Capital Projects Fund for the purchase or construction of said assets. This year, the portion normally set aside for parks and recreational facilities will be retained within the General Fund to fulfill more routine capital needs at the Aquatic Center and Recreation Complex.

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 2019.

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 2019:

Governmental Funds					
	General, includes Roads & Transportation	Capital Projects	Storm Sewer Development	Park Development	Cemetery
Financing sources:					
Taxes and assessments	\$12,308,605	\$ 0	\$ 0	\$ 0	\$ 0
Licenses and permits	401,900	0	0	0	0
Intergovernmental	1,443,125	0	0	0	0
Charges for services	2,494,300	0	20,000	20,000	0

Fines and forfeitures	706,000	0	0	0	0
Interest / miscellaneous	329,500	0	2,000	3,000	0
Other sources	10,000	0	0	0	0
Transfers in	194,592	185,500	0	0	0
Contributions – other gvts	390,000	0	0	0	0
Use of fund balance	35,400	2,087	124,000	177,000	0
Total financing sources	18,313,422	187,587	146,000	200,000	0
Financing uses:					
General government	(3,267,238)	0	0	0	0
Public safety	(8,863,523)	(187,587)	0	0	0
Public works	(2,768,021)	0	(146,000)	0	0
Parks and recreation	(2,610,344)	0	0	(200,000)	0
Transfers out	(804,296)	0	0	0	0
Increase in fund balance	0	0	0	0	0
Total financing uses	(18,313,422)	(187,587)	(146,000)	(200,000)	0
Excess (deficiency) of financing sources over financing uses	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Proprietary Funds

The City's Proprietary 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 resident 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 Roy 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 Risk Management Mutual Association 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 2019:

	Utility Enterprise Funds			Internal Service Funds	
	Water and Sewer	Storm Water	Solid Waste	Information Technology	Risk Management
Revenues:					
Charges for services	\$8,273,953	\$850,000	\$2,025,800	\$496,231	\$316,872
Interest and miscellaneous	209,000	0	1,000	0	0
Total revenues	8,482,953	850,000	2,026,800	496,231	316,872
Expenses:					
General government	(568,484)	0	0	(446,403)	(316,872)
Public works	(7,714,216)	(812,830)	(1,981,687)	0	0
Total expenses	(8,282,700)	(812,830)	(1,981,687)	(446,403)	(316,872)
Operating revenue	200,253	37,170	45,113	49,828	0
Non-operating revenue (expense)					
Intergovernmental	0	0	0	0	0
Debt service	(134,731)	0	0	0	0
Contributions	0	0	0	0	0
Transfers in	0	0	0	0	0
Total non-operating revenues and expenses	(134,731)	0	0	0	0
Change in retained earnings	\$ 65,522	\$ 37,170	\$ 45,113	\$ 49,828	\$ 0
Other cash outlays:					
Principal payment on debt	(\$ 386,000)				
Capital assets	(\$ 198,700)	(\$66,200)		(\$ 65,000)	

In Conclusion

The information presented above is a condensed version of Roy City's FY 2019 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 2019 Budget

IN THIS SECTION:

- Fund Summary
 - Revenues
 - Expenditures

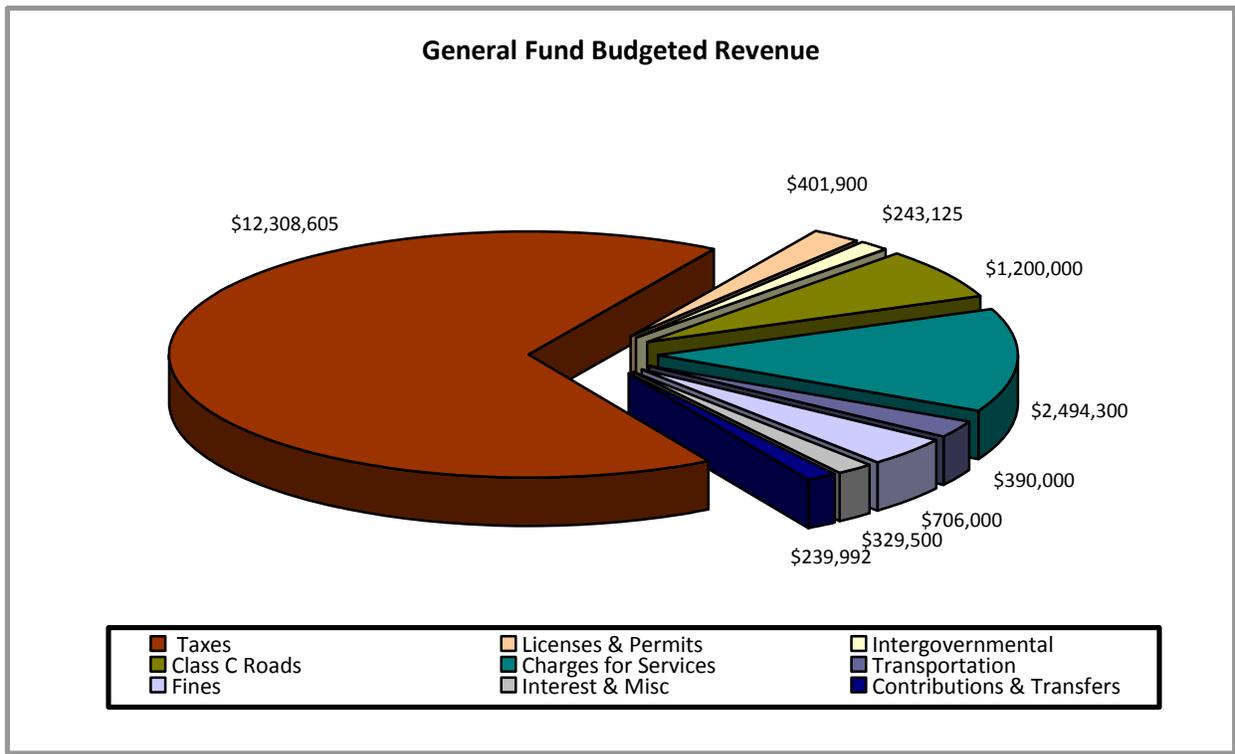
Tab – General Fund

GENERAL FUND, INCLUDING CLASS C ROADS AND TRANSPORTATION INFRASTRUCTURE

Revenues

The total FY 2019 General Fund budget of \$18,313,422 including Class C Roads and Transportation Infrastructure represents a decrease of 12.95% from last year's modified budget. There are three revenue sources that tend to skew the comparison; grants, fund balance contributions, and sale of fixed assets. Fund balance contributions do not represent actual funds received by the City in the budget year. It represents money saved in prior years that will be used on current year expenditures. The draw against fund balance in the General Fund decreased \$1,203,352 compared to the prior year. In the prior year, fund balance reserves were used to make needed capital purchases and to reduce the reserves. The City still plans to target the fund balance around 18% of revenues.

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



Some areas of revenues are expected to show improvement over the prior years, while some are flat or even declining. Sales tax and franchise tax revenue should continue to show improvement, while development fees will decline due to limited land for expansion. Charges for services are expected to be flat. Ambulance and transport services have plateaued, as have recreational program fees and police fees. The recreational divisions are looking at adding programs that will generate a modest amount of new revenue.

Fines from the Justice Court are expected to remain the same. It is uncertain if all of the Weber County entities will remain with the Roy Justice Court, or will implement some change.

Revenue estimates for FY 2019 are as follows:

	FY 2017 Actual	Modified FY 2018 Budget	FY 2019 Proposed	FY 2019 Compared to FY 2018
Taxes	\$12,124,040	\$12,154,037	\$12,308,605	1.27%
Licenses and permits	455,997	401,900	401,900	-0.00%
Intergovernmental	1,645,327	2,235,319	1,443,125	-35.44%
Charges for Services	2,555,482	2,488,600	2,525,800	1.49%
Fines and forfeitures	679,629	706,000	706,000	0.00%
Interest / Misc.	319,383	1,295,276	329,500	-74.56%
Other sources	19,258	16,423	10,000	-39.11%
Transfer in	162,300	192,769	194,592	0.95%
Contributions	372,110	380,000	390,000	2.63%
Fund balance contributions	0	1,203,352	35,400	-97.06%
	\$18,333,526	\$21,073,676	\$18,344,922	

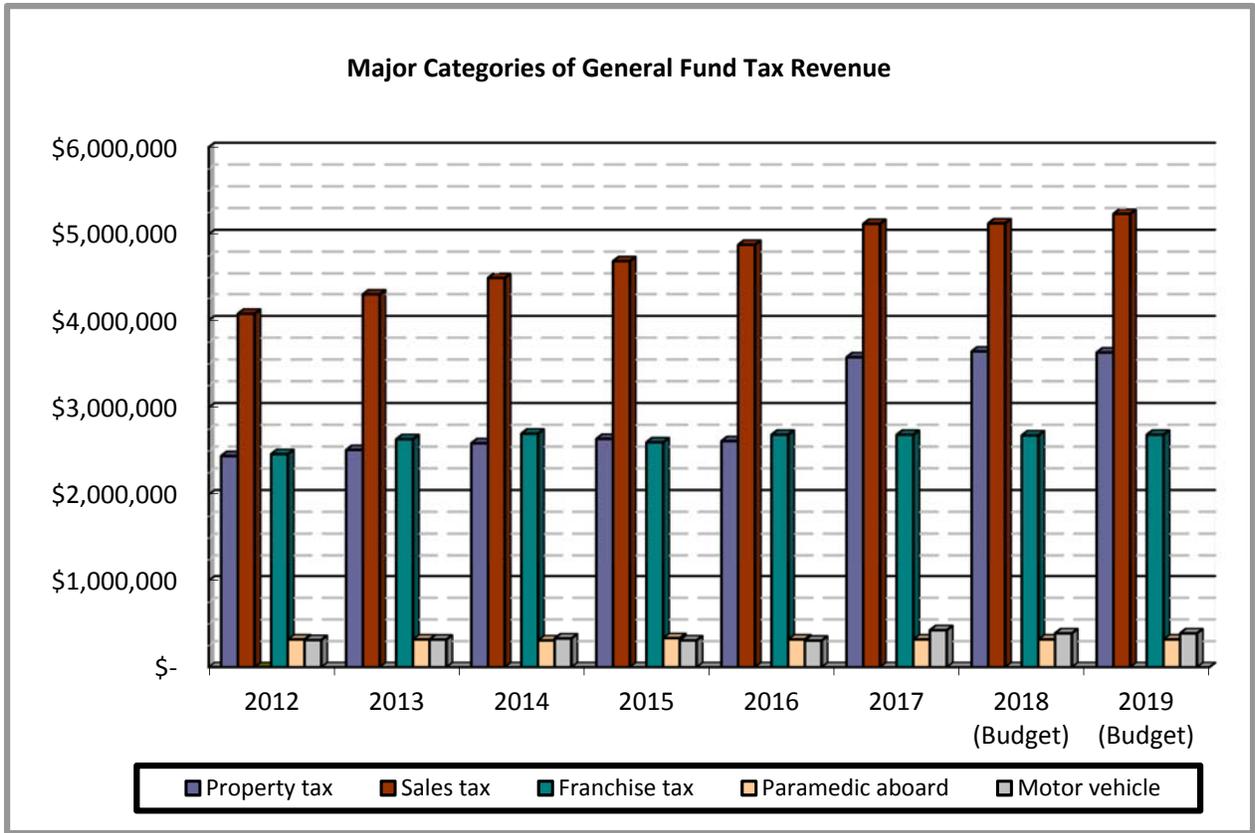
Taxes

The City receives tax revenue from property tax, sales tax, franchise fees on utilities, paramedic aboard fees, and motor vehicle fees. Utah's economy is strengthening, which indicates some favorable news for the City in regards to sales tax revenue. Consumer confidence in Utah exceeds the national average, which amounts to higher retail sales. Sales tax revenues for FY 2019 are projected to be 2.1% higher than the prior year.

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 and no changes in values, an increase in property tax revenue is projected to be low. The collection percentage for FY 2018 was up compared to prior years, which could be a result of a strong economy. It is anticipated that the trend will continue into FY 2019.

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 go down each year because new home are added and total property values increase.

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



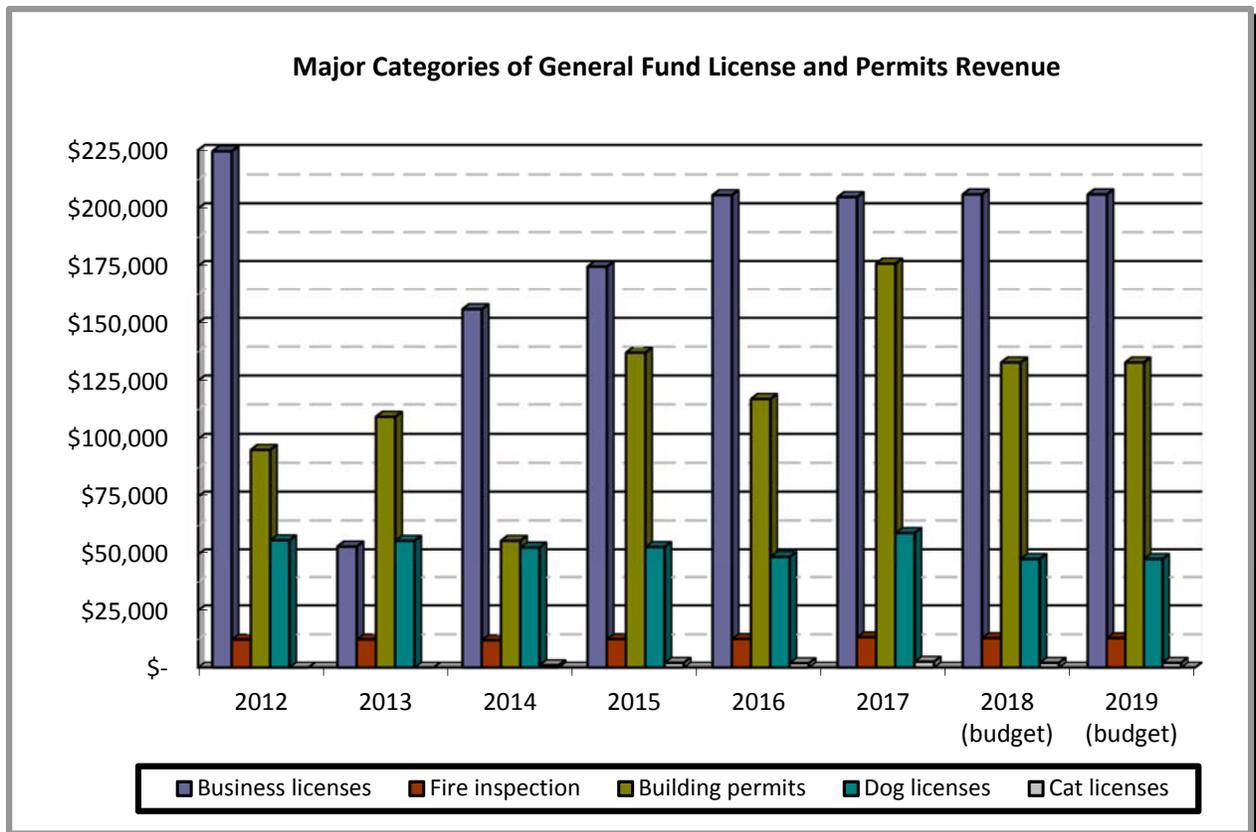
Franchise tax revenue continues to grow at a slow pace. Most franchise fees grow as new homes come into the City. Telecom Gross Receipts continue to decline, likely the result of fewer homes having land line telephones. In addition, cell phone providers are lowering rates on their plans. The franchise fees on electricity and natural gas tend to fluctuate based on weather conditions. Cold winters and hot summers tend to bode well for City revenues.

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. The increases in water rates 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 \$320,000 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 2019 budget includes an estimate of \$390,000 for motor vehicle fees.

Licenses and Permits

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



Roy City implemented a Good Landlord Program in FY 2012. Single family homes considered as rental property are now required to have a business license. License fees are higher for landlords who do not participate in the program. The annual renewal process should provide approximately \$219,000 in revenues from licenses, late fees, and fire inspections. The fluctuations in the chart for 2012 and 2013 are the result of recognizing revenue for the fiscal year and allowing for delayed payment into the following fiscal year.

The boundaries for Roy City have been fully established, and new home construction will be minimal. For FY 2019 there is little residential and commercial construction anticipated, although lots in new subdivisions are available. The budget includes building permits for 25 homes and a few multi-family and commercial projects. Total revenue from building permits is projected at \$130,000. There are some small subdivisions, commercial buildings, and remodels in the planning stages, which are included in the budgeted revenue of the City.

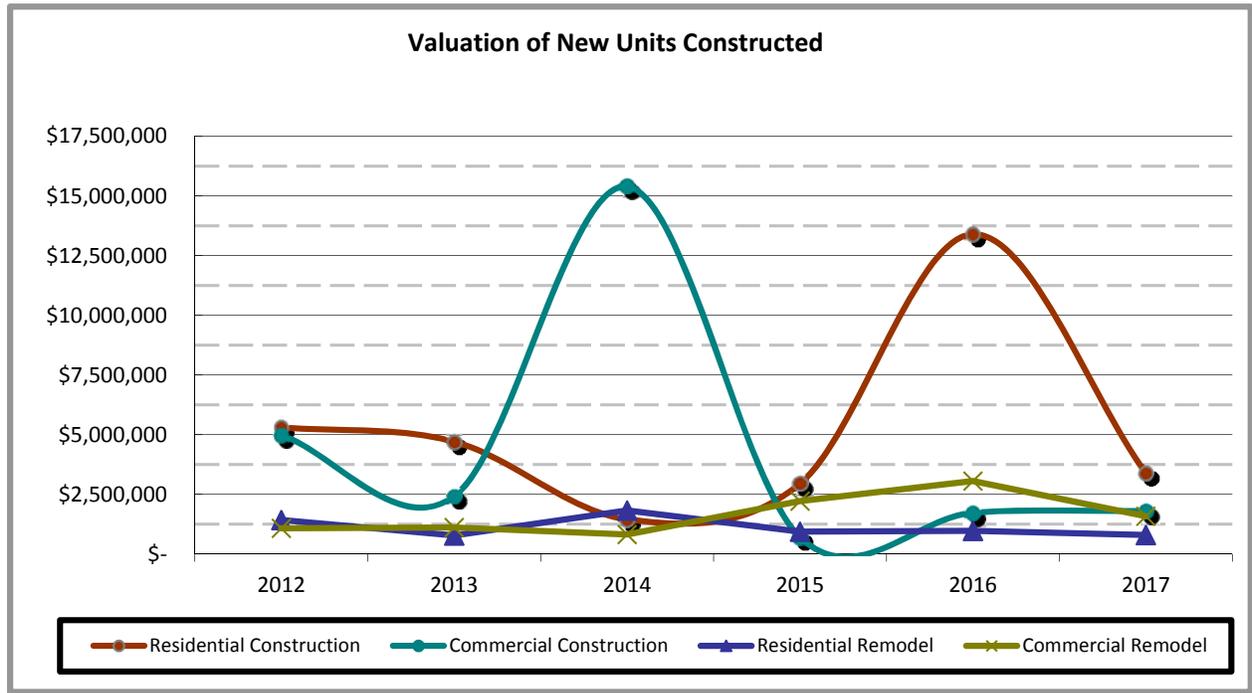
New construction brings in revenue from building permits and impact fees, as well as fees associated with zoning, subdivisions, and plan checks. The new homes, offices, stores and restaurants add to the base from which property taxes, franchise fees, and motor vehicle fees are generated. While fees from 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.

The following chart shows the valuation and number of new construction units in the City over the previous five years:

Calendar Year		Single Family Units	Multi-family Units	Stores and Restaurants	Offices, Medical, Banks, and Churches	Other
2012	Valuation	5,303,266	-	245,000	4,640,956	99,835
	Number of units	40	-	1	1	6
2013	Valuation	4,256,560	446,773	1,500,000	806,208	116,458
	Number of units	31	9	1	1	8
2014	Valuation	1,451,518	-	400,000	14,529,405	865,942
	Number of units	11	-	1	1	9
2015	Valuation	2,950,197	-	-	700,000	27,694
	Number of units	22	-	-	2	3
2016	Valuation	3,665,419	9,729,384	-	1,725,000	112,943
	Number of units	29	147	-	2	5
2017	Valuation	2,739,464	642,000	-	-	21,080
	Number of units	21	11	-	-	2

Home construction within Roy City is very limited as less residential land is available. Most of the open space is being looked at by developers for multi-family housing projects. Additional congestion on City streets is a major concern for the Governing Body.

The following chart shows new construction and remodel trends in Roy City:



Residential construction in 2016 includes the Aderra Apartments, while the commercial construction for lais Health Care Facility is included in 2012 and Weber County Library in 2014.

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 \$1,200,000 in FY 2019 under this program. This is based on gasoline sales and can fluctuate with a sharp increase in gas prices if consumption is reduced.

A number of factors affect the amount of Class C Road funds the City receives. Miles of road, gas prices, and consumer consumption all have an impact. Funding was at a high in 2008 with \$1,389,000 in revenue, dipping to a low of \$992,000 in 2009. Since that time revenue has increased 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. Fund for Transportation Infrastructure brought in under the local option sales tax is estimated to bring \$390,000 into the City for FY 2019.

The City receives reimbursement from the Weber School District to assist with the cost of placing resource officers in the three secondary schools within Roy City. This amounts to \$107,000 per year. Allotments from the State of Utah under the liquor law will continue. It provides approximately \$35,000 for funding public safety campaigns to investigate liquor law violations, including DUI's.

The Fire Department has also been successful in receiving funds from federal and state grants. For FY 2019 applications have been submitted, but not yet approved. The federal government has a fiscal year that begins on October 1st. Grants awarded through the federal system are normally done according to its fiscal year. The City will continue to apply for available grants and will make necessary adjustments to the budget if and when notices of grant awards are received.

The Weber County RAMP grant provides annual funding based on population, and often provides other funding for projects approved by the RAMP Committee. Roy City's population grant approximates \$37,000 annually.

Finally, the City receives funding for a victim's advocate program through the State of Utah. The City has been allocated \$30,301 from the State, with matching funds provided through salaries, office space, and office equipment.

Charges for Services

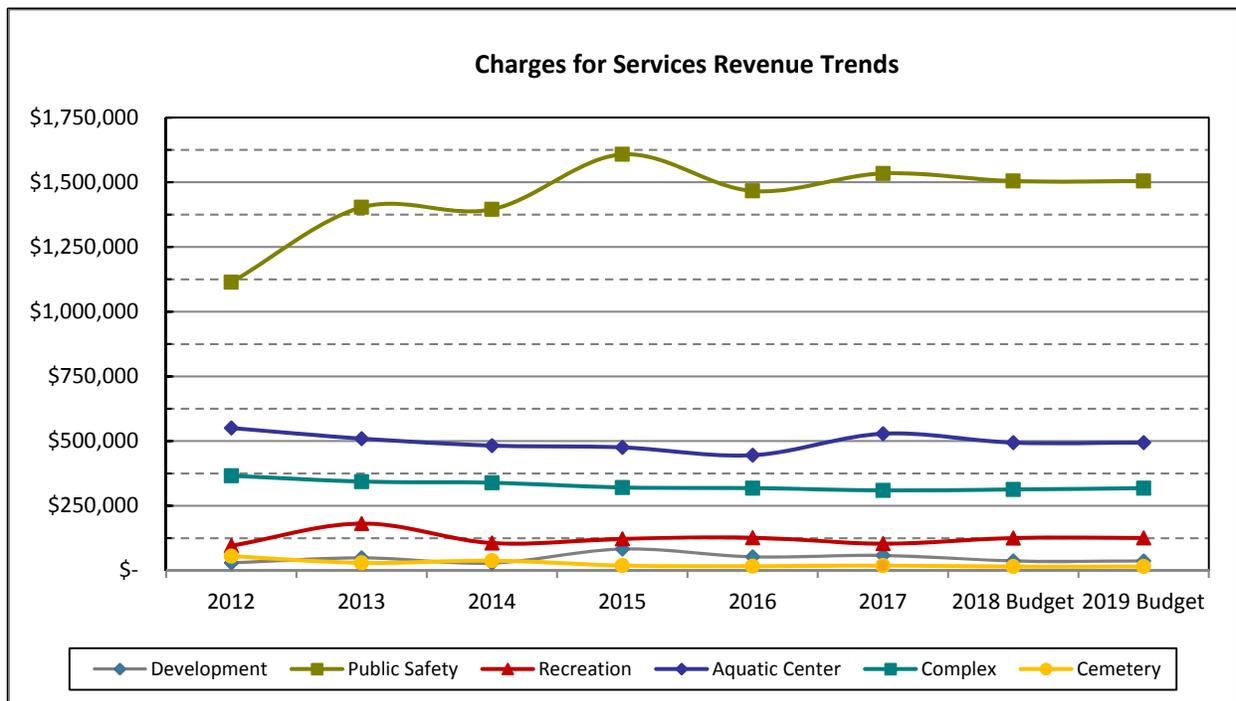
Roy City charges fees for various services. The services include planning and zoning; public safety; recreation; and cemetery. Fees from development activities, recreational facilities, and recreational sports are not expected to fluctuate much from the prior year. Facility use is thought to be at maximum levels. All of the available plots in the cemetery have been sold, and therefore no revenue is budgeted in that area.

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	Modified FY 2018 Budget	FY 2019 Proposed
Development	\$ 82,974	\$ 52,783	\$ 58,239	\$ 36,800	\$ 36,800
Public safety	1,607,551	1,466,282	1,534,140	1,504,500	1,504,500
Recreation	122,295	126,741	103,583	125,300	126,000
Aquatic center	475,518	445,387	528,415	494,000	494,000
Recreation complex	320,728	318,285	309,399	313,000	318,000
Cemetery	19,030	16,570	19,064	15,000	15,000
	\$2,628,096	\$2,426,048	\$2,552,841	\$2,488,600	\$2,494,300

Major components of revenue from public safety services consists of ambulance fees of \$1,230,000, patient transports of \$240,000, police reports of \$18,000, parking violations of \$6,000 and traffic school fees of \$10,000.

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



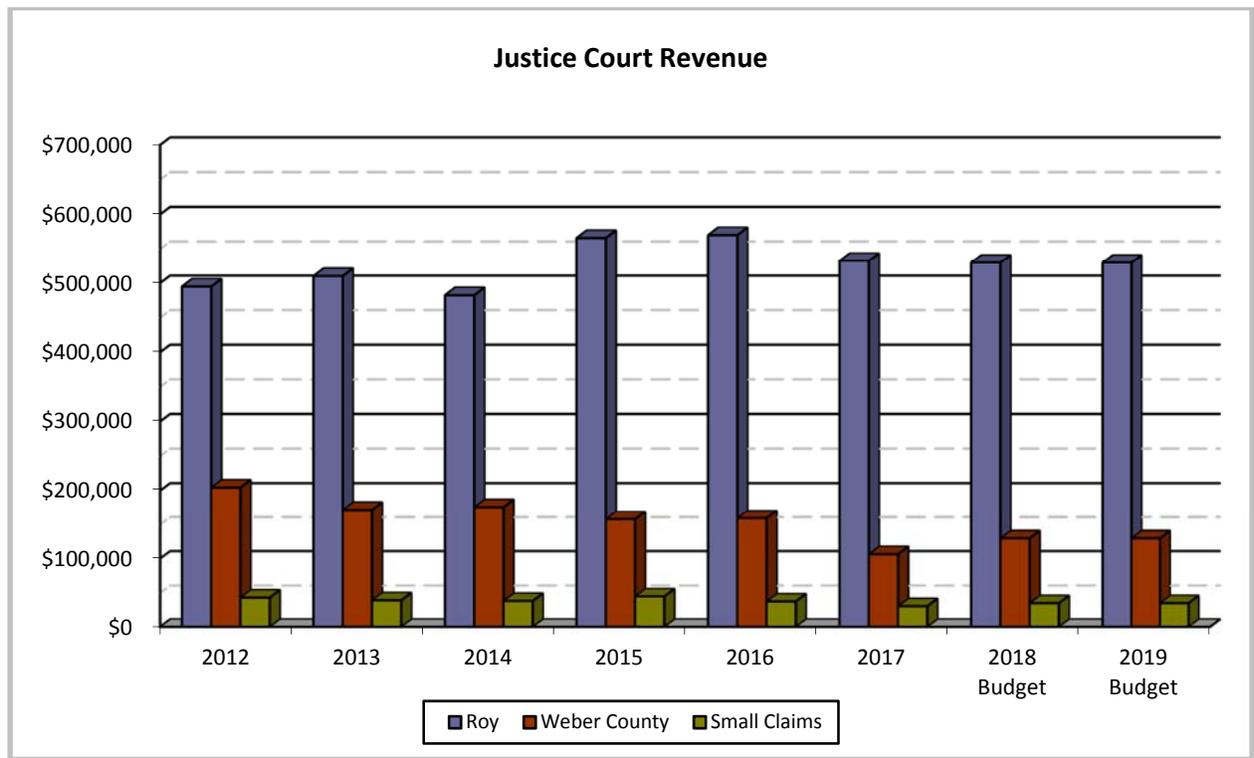
Other areas that generate revenue such as the Aquatic Center and Recreation Complex are established facilities and their revenue streams are considered to be at maximum levels. Revenue from participation in sports has also reached a maximum and does not vary significantly from year to year. The Recreation Department continues to look at ways to add programs and expand participation. The Recreation Complex is looking to add programs in Pickle Ball and aerobic activities.

In past years, the City has had revenue from the sale of cemetery plots. The plots are all sold causing that revenue stream to cease. Revenue from grave openings will continue until all sold plots are filled.

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. Beginning in FY 2010, the number of cases reflects the combined court system. 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 \$706,000 for FY 2019. This includes an estimate in fines of \$530,000 for Roy City and \$130,000 for Weber County. At consolidation, the Weber County Court included unincorporated Weber County, Hooper, West Haven, Marriot-Slaterville, and Huntsville, In August 2014 Huntsville terminated its affiliation with the Roy Justice Court.

Miscellaneous Revenue

Miscellaneous revenue is comprised on interest income, proceeds from the sale of property and equipment, lease revenue, and other miscellaneous items. Interest rates have increase over the past year. Interest income has been estimated at \$160,000, \$21,000, and \$1,000 for the General. Class C Road, and Transportation Infrastructure funds, respectively.

The City rents out portions of the Municipal Building and the Hope Community Center to the community for special functions. Annual rental fees are estimated at \$12,000 for FY 2019.

Contributions and Transfers

The Redevelopment Agency of Roy Utah pays a management fee to Roy City for personnel and operational costs. For FY 2019, transfers for reimbursement are budgeted \$164,592 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 2019 reimbursement is \$30,000.

For FY 2019, the budgeted expenditures are equal to budgeted revenues in the General Fund and Transportation Infrastructure Fund. A draw from fund balance in the Class C Road Fund of \$35,400 is needed.

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 73.71% of the monies used to operate the General Fund.

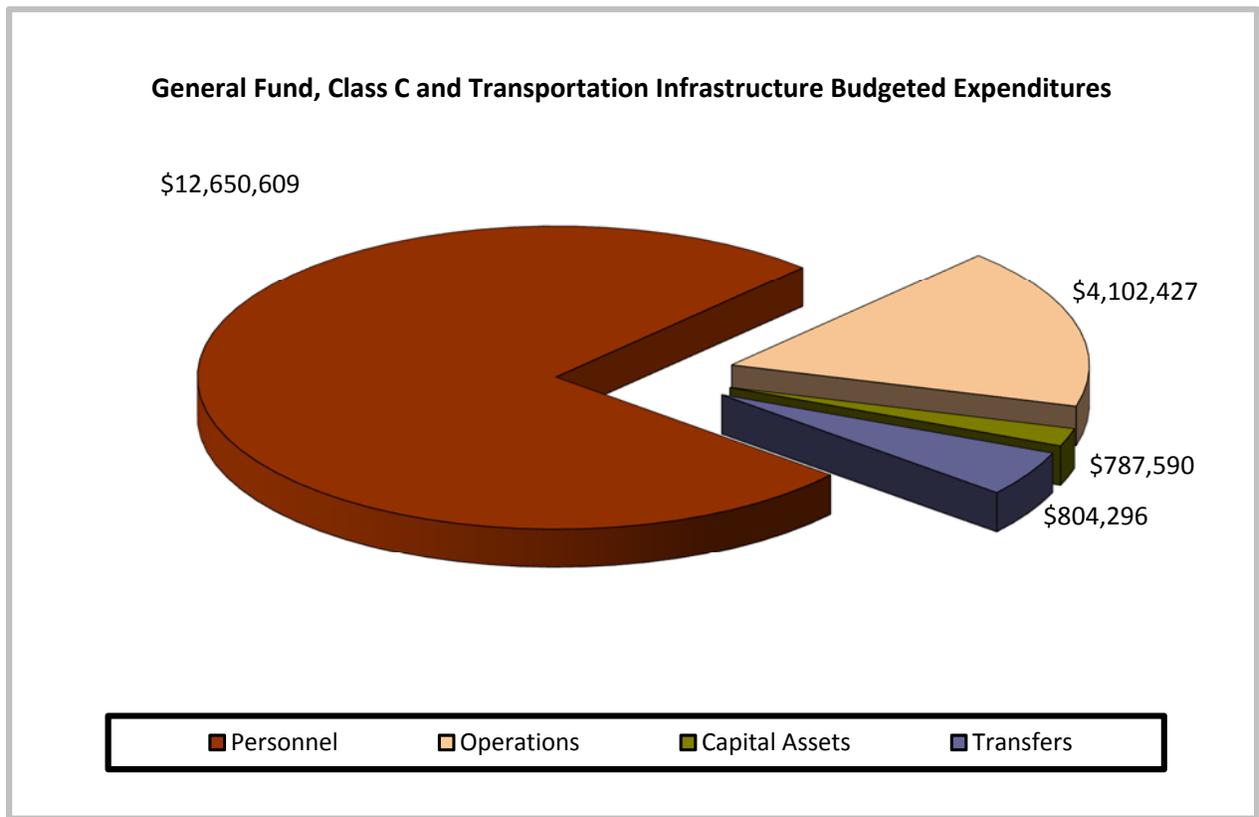
For FY 2019, tax revenue continues to grow as the economy strengthens. A robust economy generating increased sales tax revenue will assist the City in its ability to fund increased cost of operations. Also having good, viable businesses for our citizens to shop at will increase sales tax revenue.

Expenditures

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

For FY 2019, personnel costs account for 75.99% 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 \$12,650,609 and \$12,299,628 for FY 2019 and FY 2018, 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.



In the General Fund, budget requests exceeded revenue estimates by \$1.17 million. Various cuts were made to all areas of the budget including personnel, operations, and capital to arrive at the document that is presented herewith.

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 2019 General Fund budget includes a couple of position adjustments. Two Janitors and a Leadman position from the complex will be transferred to the Building and Grounds Maintenance division. This will enable the Building and Grounds Maintenance division to be in charge of every City owned building. A pay scale adjustment from the Maintenance Superintendent to the Public Facilities Superintendent is needed to coincide with the extra duties. There will also be a Forman position in the division to help oversee the additional workload. This will not be an additional position; it will be absorbed by a current employee.

Other position adjustments included in the budget that address changes in responsibilities and workload is in the Parks and Recreation Division. There will be a Parks and Recreation Deputy Director to assist in the daily responsibilities of the division director. This will not be an additional position, it will be absorbed with a Superintendents responsibilities. The Parks will be funding a leadman position within their own budget to be assigned to a second mow crew. There will also be two promotions from EOI to EOII for qualified individuals.

Benefits

The City will see a 4% increases in health insurance premiums. This increase will be absorbed by both the City and employees. There are also no reductions in benefits or changes to deductibles.

The Administration has begun to look at options for health insurance and ways to decrease costs in the future. One option is to add a high deductible HSA. Many companies are switching to HSA's to offset the increasing cost of health care premiums. The City will be looking at adding an HSA option to its family of plans in FY 2020.

Again this year, there are no significant increases to pension rates paid to the Utah Retirement System. This means that much of the losses incurred by URS over the recession are being recouped. This is due to the new Tier II system being put in place, and investment earnings being higher.

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 reimbursements are reflected in the individual department budgets. The total reimbursements budgeted for FY 2019 are \$806,623 and cover employees in the Legislative, Legal, Finance, and Public Works departments.

The Police and Fire Departments also receive reimbursements from granting agencies or under ongoing service contracts. The total budget for public safety wage reimbursement is \$57,200.

Operations

Operationally, the FY 2019 budget contains no significant changes in approach.

Departments

General government:

<i>Legislative</i>	FY 2018 Budget	Change	FY 2019 Proposed
Personnel and benefits	\$321,419	(\$41,912)	\$279,507
Operations	194,050	219,015	413,065
Capital	66,465	(24,465)	42,000
Total	\$581,934	\$152,638	\$734,572

Prior year comparison with proposed budget:

- Beautification funds are within the Legislative budget
- Wage study funds set aside for implementation
- Capital requests change annually

<i>Legal</i>	FY 2018 Budget	Change	FY 2019 Proposed
Personnel and benefits	\$362,798	(\$6,232)	\$356,566
Operations	31,508	2,440	33,948
Capital	0	0	0
Total	\$394,306	(\$3,792)	\$390,514

Prior year comparison with proposed budget:

- No significant changes noted

<i>Justice Court</i>	FY 2018 Budget	Change	FY 2019 Proposed
Personnel and benefits	\$353,234	\$16,940	\$370,174
Operations	37,100	3,425	40,525
Capital	16,055	(16,055)	0
Total	\$406,389	\$ 4,310	\$410,699

Prior year comparison with proposed budget:

- Merit increase for employees
- Capital requests change annually

<i>Finance</i>	FY 2018 Budget	Change	FY 2019 Proposed
Personnel and benefits	\$462,071	(\$52,343)	\$409,728
Operations	63,850	(16,485)	47,365
Capital	0	0	0
Total	\$525,921	(\$68,828)	\$457,093

Prior year comparison with proposed budget:

- Change in personnel and structure of department

<i>Building Maintenance</i>	FY 2018 Budget	Change	FY 2019 Proposed
Personnel and benefits	\$292,817	\$178,429	\$471,246
Operations	369,540	(10,000)	359,540
Capital	75,000	(55,000)	20,000
Total	\$737,357	\$113,429	\$850,786

Prior year comparison with proposed budget:

- Transfer of three employees into department
- Employee promotions
- Capital requests change annually

<i>Community Development</i>	FY 2018 Budget	Change	FY 2019 Proposed
Personnel and benefits	\$318,456	\$24,975	\$343,431
Operations	87,740	0	87,740
Capital	9,300	(9,300)	0
Total	\$415,496	\$15,675	\$431,171

Prior year comparison with proposed budget:

- Merit increase for employees and additional employee with health benefits
- Capital requests change annually

Public Safety:

<i>Police & Animal Services</i>	FY 2018 Budget	Change	FY 2019 Proposed
Personnel and benefits	\$4,201,888	\$201,615	\$4,403,503
Operations	489,819	(13,146)	476,673
Capital	135,815	44,185	180,000

Total	\$4,827,522	\$232,654	\$5,060,176
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Prior year comparison with proposed budget:

- Merit increase for employees and increase for Master Officer program
- Operations funds adjusted to additional overtime
- Capital requests change annually

Fire & Rescue	FY 2018 Budget	Change	FY 2019 Proposed
Personnel and benefits	\$3,312,861	\$ 33,348	\$3,346,209
Operations	464,880	(7,742)	457,138
Capital	609,643	(609,643)	0
Total	\$4,387,384	(\$584,037)	\$3,803,347

Prior year comparison with proposed budget:

- Merit increase for employees
- Capital requests change annually

Public Works:

Streets Division	FY 2018 Budget	Change	FY 2019 Proposed
Personnel and benefits	\$ 607,601	\$ 25,920	\$633,521
Operations	114,775	0	114,775
Capital	483,000	(483,000)	0
Total	\$1,205,376	(\$457,080)	\$748,296

Prior year comparison with proposed budget:

- Merit increase for employees
- FY 2018 included a \$250,000 CDBG capital grant – requests for capital change annually
- Capital requests change annually

Class C Roads	FY 2018 Budget	Change	FY 2019 Proposed
Operations & maintenance	\$1,176,200	(\$ 200)	\$1,176,000
Projects	44,800	(44,800)	0
Equipment	0	80,400	80,400
Total	\$1,221,000	\$35,400	\$1,256,400

Prior year comparison with proposed budget:

- FY 2019 emphasis will be placed on maintenance of roadways rather than construction

Transportation	FY 2018 Budget	Change	FY 2019 Proposed
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Infrastructure			
Operations & maintenance	\$ 0	\$ 0	\$ 0
Projects	381,000	19,000	400,000
Equipment	0	0	0
Total	\$381,000	\$19,000	\$400,000

Prior year comparison with proposed budget:

- New fund to track local option sales tax to be received from Weber County
- Projects and equipment requests change annually

Fleet Division	FY 2018 Budget	Change	FY 2019 Proposed
Personnel and benefits	\$153,330	\$ 2,638	\$155,968
Operations	28,498	1,200	29,698
Capital	0	15,000	15,000
Total	\$181,828	\$18,838	\$200,666

Prior year comparison with proposed budget:

- Merit increase for employees
- OSHA required testing on equipment

Public Works Administration	FY 2018 Budget	Change	FY 2019 Proposed
Personnel and benefits	\$101,892	\$5,107	\$106,999
Operations	64,660	0	64,660
Capital	7,190	(7,190)	0
Total	\$173,742	(\$2,083)	\$171,659

Prior year comparison with proposed budget:

- Merit increase for employee
- Capital requests change annually

Parks and Recreation and Recreational Facilities:

Recreation Complex	FY 2018 Budget	Change	FY 2019 Proposed
Personnel and benefits	\$582,098	(\$ 144,847)	\$437,251
Operations	207,650	(9,500)	198,150
Capital	57,800	(49,700)	8,100
Total	\$847,548	(\$204,047)	\$643,501

Prior year comparison with proposed budget:

- Decrease in wages due to transfer of three full time staff to Building Maintenance

- Decrease in operations from one time maintenance needs in FY 2018
- Capital requests change annually

<i>Aquatic Center</i>	FY 2018 Budget	Change	FY 2019 Proposed
Personnel and benefits	\$400,418	(\$33,528)	\$366,890
Operations	263,330	(9,000)	254,330
Capital	15,000	(7,100)	7,900
Total	\$678,748	(\$49,628)	\$629,120

Prior year comparison with proposed budget:

- Decrease in wages due to transfer of full time staff to Building Maintenance
- Decrease in operations from one time maintenance needs in FY 2018
- Capital requests change annually

<i>Ice Rink</i>	FY 2018 Budget	Change	FY 2019 Proposed
Personnel and benefits	\$ 0	\$0	\$0
Operations	0	0	0
Capital	0	0	0
Total	\$ 0	\$0	\$0

Prior year comparison with proposed budget:

- Council determined to postpone the Ice Rink for a later year.

<i>Roy Days</i>	FY 2018 Budget	Change	FY 2019 Proposed
Personnel and benefits	\$ 51,652	(\$8,913)	\$ 42,739
Operations	83,833	(2,183)	81,650
Event fees	(12,186)	7,186	(5,000)
Total	\$123,299	(\$ 3,910)	\$119,389

Prior year comparison with proposed budget:

- Adjusted operational cost to accommodate growth

<i>Parks & Recreation</i>	FY 2018 Budget	Change	FY 2019 Proposed
Personnel and benefits	\$ 755,679	\$109,649	\$ 865,328
Operations	315,850	(6,034)	309,816
Capital	114,157	(70,967)	43,190
Total	\$1,185,686	\$ 32,648	\$1,218,334

Prior year comparison with proposed budget:

- Various promotions for employees
- Merit increase for employee
- Decrease in one time operational expenses
- Capital requests change annually

Debt Service

The bond on the Municipal Building remodel was paid off in October 2017.

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 follow capital assets are included in the FY 2019 budget for the General Fund, Class C Roads, and Transportation Infrastructure. While requests exceeded available funds, the items below represent the most high priority equipment and projects:

Description	Department	Amount
Vehicle	Legislative Building	\$ 42,000
Replace garage doors fire/shop	Maintenance Building	10,000
Replace Hope Center soffit	Maintenance Building	10,000
Replace police vehicles	Police	180,000
Bench Break Lathe	Fleet	15,000
Stair Treads, Landing and Hallway Floor	Complex	8,100
Strainer Basket	Aquatic Center	4,300
Booster Pump	Aquatic Center	2,000
Three way back wash valve (RAMP)	Aquatic Center	1,600
Copy Machine	Recreation	37,500
Salter for S-6	Recreation	5,690
Dump Bed for 10-Wheeler	Class C	32,000
Snow Plow for Fire 1-ton	Class C	37,000
Snow Plow for Fire 1-ton	Class C	7,500
Trailer for Mini Excavator 1/3	Class C	2,500
GIS laptop 1/3	Class C	1,400
Rebuild 5800 So. sidewalk	Transportation Infrastructure	400,000
		\$796,590

Transfers

The 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.

This year, the \$71,525 normally transferred for recreational facility improvements from the 2005 tax increase will remain in the General Fund for equipment replacement and capital improvements for Parks, the Recreation Complex, and the Aquatic Center.

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 2019, the General Fund will transfer \$396,985 and \$221,811 to the Information Technology and Risk Management Funds, respectively.

General Fund – Revenues

Roy City Corporation FY 2019 Budget

IN THIS SECTION:

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

Acct No	Acct Title	2016-17 Prior Year Actual	2017-18 Current Year Modified Budget	2018-19 Requested Budget	Adjustments To Requested Budget	2018-19 Recommended Budget	FY 2019 Budget vs. FY 2018
GENERAL FUND							
TAXES							
10-31-100	GENERAL PROPERTY TAXES	3,514,909.71	3,571,876.00	3,570,000.00	60,379.00	3,630,379.00	58,503.00
10-31-200	DELINQUENT PRIOR YEAR TAXES	60,266.04	70,000.00	60,000.00	.00	60,000.00	(10,000.00)
10-31-300	GENERAL SALES & USE TAXES	5,118,264.10	5,302,837.00	5,120,000.00	113,226.00	5,233,226.00	(69,611.00)
10-31-301	LOCAL OPTION SALES TAX	.00	.00	.00	.00	.00	.00
10-31-385	TELECOM GROSS RECEIPTS 4% T	319,422.19	325,000.00	320,000.00	.00	320,000.00	(5,000.00)
10-31-390	PACIFICORP FRANCHISE TAX	1,016,510.23	959,843.00	950,000.00	.00	950,000.00	(9,843.00)
10-31-395	QUESTAR FRANCHISE TAX	524,960.11	530,000.00	530,000.00	.00	530,000.00	.00
10-31-400	QWEST CORP. FRANCHISE TAX	.00	.00	.00	.00	.00	.00
10-31-405	911 TAX	.00	.00	.00	.00	.00	.00
10-31-410	COMCAST (AT&T) FRANCHISE TAX	257,212.04	260,000.00	250,000.00	10,000.00	260,000.00	.00
10-31-411	U.E. FUND FRANCHISE TAX	566,483.99	602,772.00	600,000.00	15,000.00	615,000.00	12,228.00
10-31-415	CELL PHONE TAX	.00	.00	.00	.00	.00	.00
10-31-420	FRANCHISE TAXES - OTHER	.00	.00	.00	.00	.00	.00
10-31-500	WEBER COUNTY PARAMEDIC CON	320,000.04	320,000.00	320,000.00	.00	320,000.00	.00
10-31-700	MOTOR VEHICLE FEES	426,011.72	390,000.00	390,000.00	.00	390,000.00	.00
Total TAXES:		12,124,040.17	12,332,328.00	12,110,000.00	198,605.00	12,308,605.00	(23,723.00)
LICENSES AND PERMITS							
10-32-100	BUSINESS LICENSES	198,654.12	200,000.00	200,000.00	.00	200,000.00	.00
10-32-110	BUSINESS LICENSE - LATE FEE	6,160.50	6,000.00	6,000.00	.00	6,000.00	.00
10-32-120	FIRE INSPECTION FEE	13,360.00	13,000.00	13,000.00	.00	13,000.00	.00
10-32-200	MECHANICAL FEES	1,295.00	1,000.00	1,000.00	.00	1,000.00	.00
10-32-210	BUILDING PERMITS	172,992.25	130,000.00	100,000.00	30,000.00	130,000.00	.00
10-32-211	FENCE PERMITS	.00	.00	.00	.00	.00	.00
10-32-212	SIGN PERMITS	.00	.00	.00	.00	.00	.00
10-32-213	RESTORABLE VEHICLE PERMITS	.00	100.00	100.00	.00	100.00	.00
10-32-220	STATE TRAINING SURCHARGE - 1	333.93	200.00	200.00	.00	200.00	.00
10-32-230	ELECTRICAL FEES	1,005.50	1,000.00	1,000.00	.00	1,000.00	.00
10-32-240	PLUMBING FEES	393.00	500.00	500.00	.00	500.00	.00
10-32-250	ANIMAL LICENSES	56,567.50	48,000.00	48,000.00	.00	48,000.00	.00
10-32-260	IMPOUND FEES - OUTSIDE SHEL	2,450.00	.00	.00	.00	.00	.00
10-32-265	BOARDING & OTHER FEES - CITY	200.00	.00	.00	.00	.00	.00
10-32-270	CAT LICENSES	2,585.00	2,100.00	2,100.00	.00	2,100.00	.00
Total LICENSES AND PERMITS:		455,996.80	401,900.00	371,900.00	30,000.00	401,900.00	.00
INTERGOVERNMENTAL							
10-33-110	FEDERAL GRANT - GENERAL GOV'	.00	.00	.00	.00	.00	.00
10-33-190	C.D.B.G. REVENUE	.00	250,000.00	.00	.00	.00	(250,000.00)
10-33-191	CDBG - PRIOR YEAR	.00	.00	.00	.00	.00	.00
10-33-560	BOYS & GIRLS CLUB flow through	.00	.00	.00	.00	.00	.00
10-33-570	COPS FAST GRANT	.00	.00	.00	.00	.00	.00
10-33-571	FEDERAL BJA BLOCK GRANT	.00	.00	.00	.00	.00	.00
10-33-572	CRIME SCENE INVESTIGATION GR	.00	.00	.00	.00	.00	.00
10-33-573	JUSTICE ASSISTANCE GRANT (JAG)	.00	.00	.00	.00	.00	.00
10-33-574	STRATEGIC PLANNING GRANT	.00	.00	.00	.00	.00	.00
10-33-575	W. C. POLICE HIRING SUPPLEMEN	106,875.00	140,625.00	140,625.00	.00	140,625.00	.00
10-33-576	POLICE RISE-UP GRANT	.00	.00	.00	.00	.00	.00
10-33-579	MISC POLICE GRANTS	6,472.66	10,000.00	.00	.00	.00	(10,000.00)
10-33-580	STATE LIQUOR LAW ALLOTMENT	38,319.12	35,000.00	35,000.00	.00	35,000.00	.00
10-33-590	STATE REVENUE - OTHER	19,265.71	169,301.00	30,000.00	.00	30,000.00	(139,301.00)
10-33-610	EMS GRANT - FIRE DEPT.	10,863.00	7,622.00	.00	.00	.00	(7,622.00)

Acct No	Acct Title	2016-17 Prior Year Actual	2017-18 Current Year Modified Budget	2018-19 Requested Budget	Adjustments To Requested Budget	2018-19 Recommended Budget	FY 2019 Budget vs. FY 2018
10-33-615	FIRE GRANT - FEMA & FEDERAL	.00	.00	.00	.00	.00	.00
10-33-631	FIRE DEPART. GRANTS - MISC.	.00	.00	.00	.00	.00	.00
10-33-701	GRANTS FROM LOCAL SOURCES	.00	.00	.00	.00	.00	.00
10-33-702	RAMP GRANT	36,042.40	517,646.00	37,500.00	.00	37,500.00	(480,146.00)
Total INTERGOVERNMENTAL:		217,837.89	1,130,194.00	243,125.00	.00	243,125.00	(887,069.00)
CHARGES FOR SERVICES							
10-34-110	CIRCUIT COURT REIMB TO ROY CIT	.00	.00	.00	.00	.00	.00
10-34-120	LEGAL FEES	1,581.67	1,500.00	1,500.00	.00	1,500.00	.00
10-34-121	COLLECTION FEES	141.57	300.00	300.00	.00	300.00	.00
10-34-130	ZONING AND SUBDIVISION FEE	10,750.00	4,000.00	4,000.00	.00	4,000.00	.00
10-34-140	ANNEXATION/IMPACT FEE	.00	.00	.00	.00	.00	.00
10-34-160	STREET SIGN FEES	.00	.00	.00	.00	.00	.00
10-34-170	PLAN CHECK FEES	37,936.15	25,000.00	25,000.00	.00	25,000.00	.00
10-34-175	INSPECTION/REINSPECTION FEES	7,230.02	5,000.00	5,000.00	.00	5,000.00	.00
10-34-560	AMBULANCE FEES	1,212,957.39	1,230,000.00	1,230,000.00	.00	1,230,000.00	.00
10-34-561	FIRE & RESCUE IASIS TRANSP/HA	276,584.75	240,000.00	240,000.00	.00	240,000.00	.00
10-34-570	FEES TO DEVELOPERS	600.00	1,000.00	1,000.00	.00	1,000.00	.00
10-34-580	POLICE REPORT FEES	18,390.00	18,000.00	18,000.00	.00	18,000.00	.00
10-34-581	TRAFFIC SCHOOL FEE (gen fund)	4,500.00	5,000.00	5,000.00	.00	5,000.00	.00
10-34-582	TRAFFIC SCHOOL FEE (police)	4,500.00	5,000.00	5,000.00	.00	5,000.00	.00
10-34-583	YOUTH COURT FINES	1,040.00	500.00	500.00	.00	500.00	.00
10-34-584	PUBLIC SAFETY DISPATCH FEE	60.00	.00	.00	.00	.00	.00
10-34-585	CODE ENFORCEMENT FINES	.00	.00	.00	.00	.00	.00
10-34-590	PARKING VIOLATIONS	16,107.60	6,000.00	6,000.00	.00	6,000.00	.00
10-34-600	PARKS AND PUBLIC PROPERTY	4,860.00	5,000.00	5,000.00	.00	5,000.00	.00
10-34-601	PARK FEES - SOCCER	.00	.00	.00	.00	.00	.00
10-34-620	AQUATIC CENTER - ADMISSIONS	386,081.75	360,000.00	360,000.00	.00	360,000.00	.00
10-34-630	AQUATIC CENTER - CONCESSIONS	95,074.00	90,000.00	90,000.00	.00	90,000.00	.00
10-34-640	AQUATIC CENTER - SALES TAX	.00	.00	.00	.00	.00	.00
10-34-650	AQUATIC CENTER - PUNCH PASSE	150.00	.00	.00	.00	.00	.00
10-34-670	AQUATIC CENTER - RENTAL FEES	47,110.00	44,000.00	44,000.00	.00	44,000.00	.00
10-34-677	ICE RINK ADMISSIONS	.00	.00	31,500.00	(31,500.00)	.00	.00
10-34-678	APPAREL SALES AND FUND RAISE	439.38	.00	.00	.00	.00	.00
10-34-679	RECREATION - ADULT PROGRAM	16,350.00	24,000.00	24,000.00	.00	24,000.00	.00
10-34-680	RECREATION - MISCELLANEOUS	.00	.00	.00	.00	.00	.00
10-34-681	RECREATION - BASEBALL	9,116.05	8,500.00	8,500.00	.00	8,500.00	.00
10-34-682	RECREATION - SOFTBALL	4,831.00	4,500.00	4,500.00	.00	4,500.00	.00
10-34-683	RECREATION - T BALL	16,555.45	15,000.00	15,000.00	.00	15,000.00	.00
10-34-684	RECREATION - FLAG FOOTBALL	4,065.00	4,300.00	5,000.00	.00	5,000.00	700.00
10-34-685	RECREATION - FOOTBALL	9,077.82	16,000.00	16,000.00	.00	16,000.00	.00
10-34-686	RECREATION - BOYS BASKETBALL	20,598.50	21,000.00	21,000.00	.00	21,000.00	.00
10-34-687	RECREATION - GIRLS BASKETBALL	9,372.50	9,000.00	9,000.00	.00	9,000.00	.00
10-34-688	RECREATION - BLDG & FIELD REN	8,317.67	18,000.00	18,000.00	.00	18,000.00	.00
10-34-689	RECREATION - CONCESSIONS	.00	.00	.00	.00	.00	.00
10-34-690	COMPLEX - ADMISSIONS	94,792.50	95,000.00	95,000.00	.00	95,000.00	.00
10-34-700	COMPLEX - RETAIL SALES	20,631.75	20,000.00	20,000.00	.00	20,000.00	.00
10-34-710	COMPLEX - SALES TAX	.00	.00	.00	.00	.00	.00
10-34-720	COMPLEX - MEMBERSHIP FEES	86,711.90	90,000.00	90,000.00	.00	90,000.00	.00
10-34-730	COMPLEX - CLASSES & LESSONS	100,457.50	100,000.00	100,000.00	5,000.00	105,000.00	5,000.00
10-34-740	COMPLEX - RENTAL FEES	6,805.00	8,000.00	8,000.00	.00	8,000.00	.00
10-34-810	CEMETERY LOTS - 80%	64.00	.00	.00	.00	.00	.00
10-34-830	GRAVE OPENING FEES	19,000.00	15,000.00	15,000.00	.00	15,000.00	.00

Acct No	Acct Title	2016-17 Prior Year Actual	2017-18 Current Year Modified Budget	2018-19 Requested Budget	Adjustments To Requested Budget	2018-19 Recommended Budget	FY 2019 Budget vs. FY 2018
Total CHARGES FOR SERVICES:		2,552,840.92	2,488,600.00	2,520,800.00	(26,500.00)	2,494,300.00	5,700.00
FINES AND FORFEITURES							
10-35-100	FINES & FORFEITURES - DISTRICT	.00	.00	.00	.00	.00	.00
10-35-110	W/C FORFEITURE SHARE - SEIZUR	.00	.00	.00	.00	.00	.00
10-35-115	J/C - SMALL CLAIMS	30,509.75	35,000.00	35,000.00	.00	35,000.00	.00
10-35-120	JUSTICE COURT FINES	532,700.31	530,000.00	530,000.00	.00	530,000.00	.00
10-35-121	JUSTICE COURT FINES - WEBER C	106,565.59	130,000.00	130,000.00	.00	130,000.00	.00
10-35-125	J/C - PUBLIC DEFENDER'S ASSMN	4,448.55	6,000.00	6,000.00	.00	6,000.00	.00
10-35-130	J/C - ONLINE FEES	5,404.74	5,000.00	5,000.00	.00	5,000.00	.00
Total FINES AND FORFEITURES:		679,628.94	706,000.00	706,000.00	.00	706,000.00	.00
MISCELLANEOUS REVENUE							
10-36-100	INTEREST EARNED	165,451.94	160,000.00	160,000.00	.00	160,000.00	.00
10-36-300	FACILITY RENTAL FEE	11,184.39	12,000.00	12,000.00	.00	12,000.00	.00
10-36-310	OTHER LEASE REVENUE	2,471.41	3,000.00	3,000.00	.00	3,000.00	.00
10-36-311	AT&T TOWER LEASE	15,552.00	15,500.00	15,500.00	.00	15,500.00	.00
10-36-400	SALE OF FIXED ASSETS	80,575.29	132,700.00	42,000.00	55,000.00	97,000.00	(35,700.00)
10-36-410	INVESTMENT EARNINGS	.00	.00	.00	.00	.00	.00
10-36-420	SALE OF REAL PROPERTY	.00	930,000.00	.00	.00	.00	(930,000.00)
10-36-425	SALE OF POLICE EVIDENCE	.00	.00	.00	.00	.00	.00
10-36-500	SALE OF MATERIAL & SUPPLIES	.00	.00	.00	.00	.00	.00
10-36-800	OTHER FINANCING SOURCES - C/L	.00	.00	.00	.00	.00	.00
10-36-810	PROCEEDS FROM ISSUANCE OF B	.00	.00	.00	.00	.00	.00
10-36-811	PROCEEDS FROM ISSUANCE OF B	.00	.00	.00	.00	.00	.00
10-36-815	PROCEEDS FROM REFUNDING BO	.00	.00	.00	.00	.00	.00
10-36-890	GAIN (LOSS) ON DEBT DEFEASAN	.00	.00	.00	.00	.00	.00
10-36-900	OTHER REVENUE - NOT IDENTIFIE	20,489.77	20,076.00	20,000.00	.00	20,000.00	(76.00)
Total MISCELLANEOUS REVENUE:		295,724.80	1,273,276.00	252,500.00	55,000.00	307,500.00	(965,776.00)
CONTRIBUTIONS AND TRANSFERS							
10-38-165	TRANSFER - U.E. FUND INTERDEP	.00	.00	.00	.00	.00	.00
10-38-250	RDA MANAGEMENT FEE	132,300.00	162,769.00	162,769.00	1,823.00	164,592.00	1,823.00
10-38-360	CONTRIBUTION FROM PARK DEVE	.00	.00	.00	.00	.00	.00
10-38-410	CONTRIBUTION - OTHER GVT UNIT	.00	.00	.00	.00	.00	.00
10-38-420	INSURANCE REVOLVING TRANSFE	.00	.00	.00	.00	.00	.00
10-38-421	CLASS "C" ROAD TRANSFER	.00	.00	.00	.00	.00	.00
10-38-422	CAPITAL PROJECT FUND RES EQ T	.00	.00	.00	.00	.00	.00
10-38-423	DEBT SERVICE TRANSFER	.00	.00	.00	.00	.00	.00
10-38-500	CONTR. CLASS 'C' SURPLUS	.00	.00	.00	.00	.00	.00
10-38-505	TRANSFER FROM RDA	30,000.00	30,000.00	30,000.00	.00	30,000.00	.00
10-38-700	CONTR GENERAL FUND SURPLUS	.00	1,203,352.00	1,169,539.00	(1,169,539.00)	.00	(1,203,352.00)
10-38-701	PRIVATE CONTRIBUTIONS - OTHER	19,258.00	16,423.00	10,000.00	.00	10,000.00	(6,423.00)
10-38-702	PRIVATE CONTRIBUTION - DEVELO	.00	.00	.00	.00	.00	.00
10-38-710	NON-EMPLOYER R/P CONTRIBUTI	.00	.00	.00	.00	.00	.00
Total CONTRIBUTIONS AND TRANSFERS:		181,558.00	1,412,544.00	1,372,308.00	(1,167,716.00)	204,592.00	(1,207,952.00)
Net Total GENERAL FUND:		16,507,627.52	19,744,842.00	17,576,633.00	(910,611.00)	16,666,022.00	(3,078,820.00)

Acct No	Acct Title	2016-17 Prior Year Actual	2017-18 Current Year Modified Budget	2018-19 Requested Budget	Adjustments To Requested Budget	2018-19 Recommended Budget	FY 2019 Budget vs. FY 2018
CLASS "C" ROADS							
INTERGOVERNMENTAL							
64-33-100	CLASS C ROAD ALLOTMENT	1,427,489.01	1,200,000.00	1,200,000.00	.00	1,200,000.00	.00
64-33-101	LOCAL OPTION SALES TAX	.00	.00	.00	.00	.00	.00
Total INTERGOVERNMENTAL:		1,427,489.01	1,200,000.00	1,200,000.00	.00	1,200,000.00	.00
CHARGES FOR SERVICES							
64-34-310	STREET CUT FEES	2,640.69	.00	.00	.00	.00	.00
64-34-320	CHIP & SEAL, RESTRICTED	.00	.00	.00	.00	.00	.00
Total CHARGES FOR SERVICES:		2,640.69	.00	.00	.00	.00	.00
MISCELLANEOUS REVENUE							
64-36-100	INTEREST EARNINGS	21,951.44	21,000.00	21,000.00	.00	21,000.00	.00
64-36-900	OTHER REVENUE - NOT IDENTIFIE	384.00	.00	.00	.00	.00	.00
Total MISCELLANEOUS REVENUE:		22,335.44	21,000.00	21,000.00	.00	21,000.00	.00
CONTRIBUTIONS AND TRANSFERS							
64-38-700	CONTRIBUTION FROM FUND BALA	.00	.00	34,000.00	1,400.00	35,400.00	35,400.00
64-38-702	CONTRIBUTION - PROPERTY OWN	.00	.00	.00	.00	.00	.00
Total CONTRIBUTIONS AND TRANSFERS:		.00	.00	34,000.00	1,400.00	35,400.00	35,400.00
Net Total CLASS "C" ROADS:		1,452,465.14	1,221,000.00	1,255,000.00	1,400.00	1,256,400.00	35,400.00

Acct No	Acct Title	2016-17 Prior Year Actual	2017-18 Current Year Modified Budget	2018-19 Requested Budget	Adjustments To Requested Budget	2018-19 Recommended Budget	FY 2019 Budget vs. FY 2018
TRANSPORTATION INFRASTRUCTURE							
INTERGOVERNMENTAL REVENUE							
65-33-100	LOCAL OPTION SALES TAX (.25%)	.00	.00	.00	.00	.00	.00
Total INTERGOVERNMENTAL REVENUE:		.00	.00	.00	.00	.00	.00
MISCELLANEOUS REVENUE							
65-36-100	INTEREST EARNINGS	1,323.17	1,000.00	10,000.00	(9,000.00)	1,000.00	.00
65-36-900	OTHER REVENUE - NOT IDENTIFIE	.00	.00	.00	.00	.00	.00
Total MISCELLANEOUS REVENUE:		1,323.17	1,000.00	10,000.00	(9,000.00)	1,000.00	.00
CONTRIBUTIONS AND TRANSFERS							
65-38-400	CONTRIB FROM OTHER GOV'T UNI	372,109.71	380,000.00	390,000.00	.00	390,000.00	10,000.00
65-38-700	CONTRIBUTION FROM FUND BALA	.00	.00	.00	.00	.00	.00
Total CONTRIBUTIONS AND TRANSFERS:		372,109.71	380,000.00	390,000.00	.00	390,000.00	10,000.00
Net Total TRANSPORTATION INFRASTRUCTURE:		373,432.88	381,000.00	400,000.00	(9,000.00)	391,000.00	10,000.00
Net Grand Totals:		18,333,525.54	21,346,842.00	19,231,633.00	(918,211.00)	18,313,422.00	(3,033,420.00)

General Fund - Expenditures

Roy City Corporation FY 2019 Budget

IN THIS SECTION:

- Legislative
- Legal
- Justice Court
- Finance
- Beautification
- 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
- Ice Rink
- Roy Days
- Parks and Recreation
- Debt Service
- Class C Roads
- Transportation Infrastructure

Acct No	Acct Title	2016-17 Prior Year Actual	2017-18 Current Year Modified Budget	2018-19 Requested Budget	Adjustments To Requested Budget	2018-19 Recommended Budget	FY 2019 Budget vs. FY 2018
GENERAL FUND							
LEGISLATIVE							
10-41-090	EMPLOYEE WAGE REIMBURSEME	(52,307.04)	(49,583.00)	(58,283.00)	327.00	(57,956.00)	(8,373.00)
10-41-100	OVERTIME	1,163.25	500.00	500.00	.00	500.00	.00
10-41-110	PERMANENT EMPLOYEES WAGES	216,309.53	279,517.00	241,904.00	(11,369.00)	230,535.00	(48,982.00)
10-41-120	PART-TIME/TEMPORARY WAGES	.00	.00	.00	.00	.00	.00
10-41-130	F.I.C.A.	18,409.53	21,419.00	18,542.00	(869.00)	17,673.00	(3,746.00)
10-41-140	RETIREMENT	49,257.34	49,297.00	55,428.00	(2,146.00)	53,282.00	3,985.00
10-41-150	INSURANCE	15,035.06	15,182.00	31,598.00	(339.00)	31,259.00	16,077.00
10-41-160	WORKMENS COMPENSATION	3,250.77	4,987.00	4,149.00	(35.00)	4,114.00	(873.00)
10-41-170	UNEMPLOYMENT COMPENSATION	.00	100.00	100.00	.00	100.00	.00
10-41-190	TRANSPORATION ALLOWANCE	4,825.00	.00	.00	.00	.00	.00
10-41-210	BOOKS, SUBSCRIP., MEMBERSHI	21,742.52	22,500.00	22,500.00	1,000.00	23,500.00	1,000.00
10-41-220	PUBLIC NOTICES	8,688.74	9,800.00	9,800.00	.00	9,800.00	.00
10-41-230	TRAVEL/TRAINING EXPENSE	17,813.48	18,700.00	18,700.00	.00	18,700.00	.00
10-41-240	OFFICE SUPPLIES AND EXPENSE	2,681.90	3,000.00	3,000.00	.00	3,000.00	.00
10-41-250	EQUIPMENT, SUPPLIES & MAINT	2,199.83	1,500.00	1,500.00	.00	1,500.00	.00
10-41-280	TELEPHONE EXPENSE	911.29	2,000.00	2,000.00	.00	2,000.00	.00
10-41-310	PROFESSIONAL & TECHNICAL SVC	27,116.97	12,750.00	12,750.00	.00	12,750.00	.00
10-41-380	ELECTION EXPENSE	126.50	25,000.00	25,000.00	(20,000.00)	5,000.00	(20,000.00)
10-41-420	FUEL	1,878.89	4,000.00	4,000.00	.00	4,000.00	.00
10-41-430	VEHICLE MAINTENANCE	233.99	2,500.00	2,500.00	.00	2,500.00	.00
10-41-600	COMMUNITY RELATIONS	6,874.40	14,200.00	23,700.00	(8,000.00)	15,700.00	1,500.00
10-41-601	COMMUNITY ACTY - CONTRIBUTIO	.00	.00	.00	.00	.00	.00
10-41-605	BOYS & GIRLS CLUB ALLOCATION	0.02	.00	.00	.00	.00	.00
10-41-610	EMPLOYEE PROGRAMS	25,185.90	43,100.00	43,100.00	.00	43,100.00	.00
10-41-615	EDUCATIONAL ASSISTANCE	.00	20,000.00	20,000.00	.00	20,000.00	.00
10-41-620	SUNDRY CHARGES	.00	.00	.00	.00	.00	.00
10-41-630	PROMOTION OF CITY	.00	.00	.00	.00	.00	.00
10-41-640	COUNCIL CONTINGENCY	15,178.88	15,000.00	17,000.00	234,515.00	251,515.00	236,515.00
10-41-740	CAPITAL ASSETS	25,763.55	66,465.00	42,000.00	.00	42,000.00	(24,465.00)
10-41-780	DEPRECIATION	.00	.00	.00	.00	.00	.00
Total LEGISLATIVE:		412,340.30	581,934.00	541,488.00	193,084.00	734,572.00	152,638.00

Acct No	Acct Title	2016-17 Prior Year Actual	2017-18 Current Year Modified Budget	2018-19 Requested Budget	Adjustments To Requested Budget	2018-19 Recommended Budget	FY 2019 Budget vs. FY 2018
GENERAL FUND							
LEGAL							
10-42-090	EMPLOYEE WAGE REIMBURSEME	(42,566.04)	(51,616.00)	(69,446.00)	393.00	(69,053.00)	(17,437.00)
10-42-100	OVERTIME	290.31	.00	.00	.00	.00	.00
10-42-110	PERMANENT EMPLOYEES WAGES	184,567.54	240,775.00	267,911.00	51.00	267,962.00	27,187.00
10-42-120	PART-TIME/TEMPORARY WAGES	39,646.30	54,004.00	25,984.00	.00	25,984.00	(28,020.00)
10-42-130	F.I.C.A.	16,249.31	22,552.00	22,484.00	4.00	22,488.00	(64.00)
10-42-140	RETIREMENT	39,938.64	51,071.00	55,855.00	2.00	55,857.00	4,786.00
10-42-150	INSURANCE	26,764.22	35,777.00	42,856.00	(384.00)	42,472.00	6,695.00
10-42-160	WORKMENS COMPENSATION	1,893.88	5,785.00	6,455.00	1.00	6,456.00	671.00
10-42-170	UNEMPLOYMENT COMPENSATION	.00	250.00	200.00	.00	200.00	(50.00)
10-42-190	TRANSPORTATION ALLOWANCE	3,640.00	4,200.00	4,200.00	.00	4,200.00	.00
10-42-210	BOOKS, SUBSCRIP., MEMBERSHI	1,252.34	1,450.00	1,450.00	.00	1,450.00	.00
10-42-230	TRAVEL/TRAINING EXPENSE	4,004.29	5,565.00	6,165.00	.00	6,165.00	600.00
10-42-240	OFFICE SUPPLIES & EXPENSE	2,018.98	1,419.00	2,019.00	.00	2,019.00	600.00
10-42-250	EQUIPMENT, SUPPLIES & MAINT	412.50	1,500.00	480.00	.00	480.00	(1,020.00)
10-42-280	TELEPHONE EXPENSE	1,007.94	874.00	1,234.00	.00	1,234.00	360.00
10-42-310	PROFESSIONAL & TECHNICAL SVC	17,816.88	20,700.00	22,600.00	.00	22,600.00	1,900.00
10-42-620	SUNDRY CHARGES	.00	.00	.00	.00	.00	.00
10-42-740	CAPITAL ASSETS	.00	.00	.00	.00	.00	.00
10-42-780	DEPRECIATION	.00	.00	.00	.00	.00	.00
Total LEGAL:		296,937.09	394,306.00	390,447.00	67.00	390,514.00	(3,792.00)

Acct No	Acct Title	2016-17 Prior Year Actual	2017-18 Current Year Modified Budget	2018-19 Requested Budget	Adjustments To Requested Budget	2018-19 Recommended Budget	FY 2019 Budget vs. FY 2018
GENERAL FUND							
JUSTICE COURT							
10-44-100	OVERTIME	4,766.86	3,750.00	3,750.00	.00	3,750.00	.00
10-44-110	PERMANENT EMPLOYEES WAGES	251,661.02	208,014.00	219,070.00	(2,656.00)	216,414.00	8,400.00
10-44-120	PART-TIME/TEMPORARY WAGES	12,778.80	23,160.00	25,231.00	.00	25,231.00	2,071.00
10-44-130	F.I.C.A.	17,022.08	18,087.00	18,975.00	(203.00)	18,772.00	685.00
10-44-140	RETIREMENT	32,159.81	39,113.00	41,155.00	(491.00)	40,664.00	1,551.00
10-44-150	INSURANCE	45,235.92	54,372.00	57,054.00	3,435.00	60,489.00	6,117.00
10-44-160	WORKMENS COMPENSATION	3,343.00	2,288.00	408.00	(4.00)	404.00	(1,884.00)
10-44-170	UNEMPLOYMENT COMPENSATION	.00	250.00	250.00	.00	250.00	.00
10-44-190	TRANSPORTATION ALLOWANCE	1,400.00	4,200.00	4,200.00	.00	4,200.00	.00
10-44-210	BOOKS, SUBSCRIPTIONS, MEMBE	530.00	1,100.00	1,100.00	.00	1,100.00	.00
10-44-230	TRAVEL/TRAINING EXPENSE	1,787.56	5,500.00	5,500.00	.00	5,500.00	.00
10-44-240	OFFICE SUPPLIES & EXPENSE	3,158.27	5,750.00	5,750.00	.00	5,750.00	.00
10-44-250	EQUIPMENT, SUPPLIES, & MAINT	490.59	3,775.00	4,675.00	750.00	5,425.00	1,650.00
10-44-280	TELEPHONE	166.61	700.00	700.00	.00	700.00	.00
10-44-310	PROFESSIONAL & TECHNICAL SVC	32,163.61	20,075.00	21,850.00	.00	21,850.00	1,775.00
10-44-620	SUNDRY CHARGES	65.75	200.00	200.00	.00	200.00	.00
10-44-740	CAPITAL ASSETS	29,259.68	.00	12,500.00	(12,500.00)	.00	.00
10-44-780	DEPRECIATION	.00	.00	.00	.00	.00	.00
Total JUSTICE COURT:		435,989.56	390,334.00	422,368.00	(11,669.00)	410,699.00	20,365.00

Acct No	Acct Title	2016-17 Prior Year Actual	2017-18 Current Year Modified Budget	2018-19 Requested Budget	Adjustments To Requested Budget	2018-19 Recommended Budget	FY 2019 Budget vs. FY 2018
GENERAL FUND							
FINANCE							
10-45-090	EMPLOYEE WAGE REIMBURSEME	(257,244.46)	(269,082.00)	(270,374.00)	2,012.00	(268,362.00)	720.00
10-45-100	OVERTIME	.00	1,000.00	1,000.00	.00	1,000.00	.00
10-45-110	PERMANENT EMPLOYEES WAGES	411,850.70	461,788.00	406,349.00	(6,623.00)	399,726.00	(62,062.00)
10-45-120	PART-TIME/TEMPORARY WAGES	25,686.08	30,948.00	32,814.00	.00	32,814.00	1,866.00
10-45-130	F.I.C.A.	31,906.85	37,825.00	33,672.00	(506.00)	33,166.00	(4,659.00)
10-45-140	RETIREMENT	82,173.51	91,717.00	80,402.00	(1,287.00)	79,115.00	(12,602.00)
10-45-150	INSURANCE	95,422.99	99,913.00	122,794.00	(1,160.00)	121,634.00	21,721.00
10-45-160	WORKMENS COMPENSATION	3,385.80	3,262.00	2,571.00	(33.00)	2,538.00	(724.00)
10-45-170	UNEMPLOYMENT COMPENSATION	346.22	500.00	500.00	.00	500.00	.00
10-45-190	TRANSPORATION ALLOWANCE	4,200.00	4,200.00	.00	.00	.00	(4,200.00)
10-45-210	BOOKS, SUBSCRIP., MEMBERSHI	693.30	825.00	825.00	.00	825.00	.00
10-45-220	PUBLIC NOTICES	2,544.23	6,750.00	6,750.00	.00	6,750.00	.00
10-45-230	TRAVEL/TRAINING EXPENSE	2,306.46	3,250.00	10,550.00	(3,000.00)	7,550.00	4,300.00
10-45-240	OFFICE SUPPLIES AND EXPENSE	7,469.89	7,000.00	7,000.00	.00	7,000.00	.00
10-45-250	EQUIPMENT, SUPPLIES & MAINT	(115.00)	1,600.00	1,600.00	.00	1,600.00	.00
10-45-280	TELEPHONE EXPENSE	626.78	800.00	1,040.00	.00	1,040.00	240.00
10-45-310	PROFESSIONAL & TECHNICAL SVC	11,690.90	43,325.00	19,300.00	3,000.00	22,300.00	(21,025.00)
10-45-370	CENTRAL STORES	.00	.00	.00	.00	.00	.00
10-45-620	SUNDRY CHARGES	83.87	300.00	300.00	.00	300.00	.00
10-45-740	CAPITAL ASSETS	.00	.00	.00	.00	.00	.00
10-45-780	DEPRECIATION	.00	.00	.00	.00	.00	.00
Total FINANCE:		423,028.12	525,921.00	457,093.00	(7,597.00)	449,496.00	(76,425.00)

Acct No	Acct Title	2016-17 Prior Year Actual	2017-18 Current Year Modified Budget	2018-19 Requested Budget	Adjustments To Requested Budget	2018-19 Recommended Budget	FY 2019 Budget vs. FY 2018
GENERAL FUND							
SPECIAL LEGISLATIVE COMMITTEES							
10-46-230	TRAVEL/TRAINING EXPENSE	.00	.00	.00	.00	.00	.00
10-46-240	OFFICE SUPPLIES & EXPENSE	.00	.00	.00	.00	.00	.00
10-46-250	PROJECT EXPENDITURES - NON-C	.00	44,750.00	85,000.00	(85,000.00)	.00	(44,750.00)
10-46-310	PROFESSIONAL AND TECHNICAL S	.00	.00	.00	.00	.00	.00
10-46-771	CAPITAL - LEGISLATION	.00	40,250.00	.00	.00	.00	(40,250.00)
Total SPECIAL LEGISLATIVE COMMITTEES:		.00	85,000.00	85,000.00	(85,000.00)	.00	(85,000.00)

Acct No	Acct Title	2016-17 Prior Year Actual	2017-18 Current Year Modified Budget	2018-19 Requested Budget	Adjustments To Requested Budget	2018-19 Recommended Budget	FY 2019 Budget vs. FY 2018
GENERAL FUND							
TRANSFERS							
10-50-310	TRANSFER TO INFORMATION TEC	308,455.02	338,893.00	396,985.00	.00	396,985.00	58,092.00
10-50-315	TRANSFER TO U. E. FUND	.00	.00	.00	.00	.00	.00
10-50-325	TRANSFER TO CAPITAL PROJECTS	715,779.96	2,067,400.00	260,500.00	(75,000.00)	185,500.00	(1,881,900.00)
10-50-328	TRANSFER TO PARK DEVELOPME	.00	.00	.00	.00	.00	.00
10-50-330	TRANSFER TO BEAUTIFICATION FU	.00	.00	.00	.00	.00	.00
10-50-331	TRANSFER TO FUND BALANCE	.00	.00	.00	.00	.00	.00
10-50-340	TRANSFER TO RDA	.00	.00	.00	.00	.00	.00
10-50-430	SET ASIDE TO FUND NON-CAP PR	.00	.00	.00	.00	.00	.00
Total TRANSFERS:		1,024,234.98	2,406,293.00	657,485.00	(75,000.00)	582,485.00	(1,823,808.00)

Acct No	Acct Title	2016-17 Prior Year Actual	2017-18 Current Year Modified Budget	2018-19 Requested Budget	Adjustments To Requested Budget	2018-19 Recommended Budget	FY 2019 Budget vs. FY 2018
GENERAL FUND							
BUILDING/GROUND MAINT DIVISION							
10-51-090	EMPLOYEE WAGE REIMBURSEME	(53,066.57)	(53,973.00)	(60,307.00)	1,392.00	(58,915.00)	(4,942.00)
10-51-100	OVERTIME	7,232.59	8,114.00	8,114.00	.00	8,114.00	.00
10-51-110	PERMANENT EMPLOYEES WAGES	179,102.36	190,042.00	241,720.00	68,139.00	309,859.00	119,817.00
10-51-120	PART-TIME/TEMPORARY WAGES	1,709.23	16,708.00	16,708.00	.00	16,708.00	.00
10-51-130	F.I.C.A.	13,395.75	16,438.00	20,389.00	5,214.00	25,603.00	9,165.00
10-51-140	RETIREMENT	32,549.68	35,328.00	44,012.00	12,921.00	56,933.00	21,605.00
10-51-150	INSURANCE	59,046.82	73,453.00	77,307.00	25,504.00	102,811.00	29,358.00
10-51-160	WORKMENS COMPENSATION	3,927.12	4,607.00	5,834.00	1,499.00	7,333.00	2,726.00
10-51-170	UNEMPLOYMENT COMPENSATION	.00	300.00	300.00	100.00	400.00	100.00
10-51-180	UNIFORM ALLOWANCE	1,500.00	1,800.00	1,800.00	600.00	2,400.00	600.00
10-51-210	BOOKS, SUBSCRIP., MEMBERSHI	.00	.00	.00	.00	.00	.00
10-51-220	PUBLIC NOTICES	195.10	500.00	500.00	.00	500.00	.00
10-51-230	TRAVEL/TRAINING EXPENSE	.00	200.00	200.00	.00	200.00	.00
10-51-240	OFFICE SUPPLIES & EXPENSE	155.60	200.00	200.00	.00	200.00	.00
10-51-250	EQUIPMENT, SUPPLIES & MAINT	21,599.98	31,600.00	21,600.00	.00	21,600.00	(10,000.00)
10-51-260	BUILDING & GROUNDS MAINTENA	57,956.09	52,890.00	52,890.00	.00	52,890.00	.00
10-51-270	UTILITIES	155,764.30	151,000.00	151,000.00	.00	151,000.00	.00
10-51-280	TELEPHONE EXPENSE	544.84	1,500.00	1,500.00	.00	1,500.00	.00
10-51-310	PROFESSIONAL & TECHNICAL SVC	8,762.84	5,700.00	5,700.00	.00	5,700.00	.00
10-51-330	MISCELLANEOUS SERVICES	.00	.00	.00	.00	.00	.00
10-51-420	FUEL	4,101.32	5,950.00	5,950.00	.00	5,950.00	.00
10-51-430	VEHICLE MAINTENANCE	6,292.95	5,000.00	5,000.00	.00	5,000.00	.00
10-51-440	POOL OPERATIONS	.00	.00	.00	.00	.00	.00
10-51-450	TRASH COLLECTION SHOP/MUN B	.00	.00	.00	.00	.00	.00
10-51-540	STREET LIGHTS	116,406.91	115,000.00	115,000.00	.00	115,000.00	.00
10-51-735	A.D.A. IMPROVEMENTS	.00	.00	.00	.00	.00	.00
10-51-740	CAPITAL ASSETS	252,495.98	75,000.00	75,000.00	(55,000.00)	20,000.00	(55,000.00)
10-51-780	DEPRECIATION	.00	.00	.00	.00	.00	.00
Total BUILDING/GROUND MAINT DIVISION:		869,672.89	737,357.00	790,417.00	60,369.00	850,786.00	113,429.00

Acct No	Acct Title	2016-17 Prior Year Actual	2017-18 Current Year Modified Budget	2018-19 Requested Budget	Adjustments To Requested Budget	2018-19 Recommended Budget	FY 2019 Budget vs. FY 2018
GENERAL FUND							
POLICE AND ANIMAL SERVICES							
10-54-090	EMPLOYEE WAGE REIMBURSEME	(69,911.03)	(57,200.00)	(57,200.00)	.00	(57,200.00)	.00
10-54-100	OVERTIME	153,938.74	147,358.00	147,358.00	13,000.00	160,358.00	13,000.00
10-54-110	PERMANENT EMPLOYEES WAGES	2,391,087.26	2,474,909.00	2,626,728.00	(51,177.00)	2,575,551.00	100,642.00
10-54-120	PART-TIME WAGES	.00	.00	.00	.00	.00	.00
10-54-121	PART-TIME WAGES - XING GUARD	114,679.99	114,139.00	114,139.00	.00	114,139.00	.00
10-54-122	PART-TIMES WAGES - COMMNTY S	.00	.00	.00	.00	.00	.00
10-54-130	F.I.C.A.	195,197.73	209,332.00	220,951.00	(2,923.00)	218,028.00	8,696.00
10-54-140	RETIREMENT	726,290.16	775,457.00	824,960.00	(16,554.00)	808,406.00	32,949.00
10-54-150	INSURANCE	453,042.69	468,849.00	516,661.00	(4,951.00)	511,710.00	42,861.00
10-54-160	WORKMENS COMPENSATION	53,241.92	56,144.00	60,482.00	(821.00)	59,661.00	3,517.00
10-54-170	UNEMPLOYMENT COMPENSATION	.00	3,800.00	3,750.00	.00	3,750.00	(50.00)
10-54-180	REGULAR OFFICERS UNIFORMS	33,794.91	33,600.00	33,600.00	.00	33,600.00	.00
10-54-190	TRANSPORATION ALLOWANCE	.00	.00	.00	.00	.00	.00
10-54-191	K-9 STIPEND	9,625.00	9,100.00	9,100.00	.00	9,100.00	.00
10-54-210	BOOKS, SUBSCRIP., MEMBERSHI	2,815.76	3,380.00	3,380.00	.00	3,380.00	.00
10-54-220	PUBLIC NOTICES	140.65	150.00	150.00	.00	150.00	.00
10-54-230	TRAVEL/TRAINING EXPENSE	26,998.78	38,150.00	38,150.00	.00	38,150.00	.00
10-54-240	OFFICE SUPPLIES & EXPENSE	22,701.97	19,450.00	19,450.00	.00	19,450.00	.00
10-54-250	EQUIPMENT, SUPPLIES & MAINT	47,532.58	18,620.00	19,200.00	.00	19,200.00	580.00
10-54-280	TELEPHONE EXPENSE	21,876.79	28,530.00	28,530.00	.00	28,530.00	.00
10-54-310	PROFESSIONAL & TECHNICAL SVC	166,568.48	158,228.60	168,135.00	(13,646.00)	154,489.00	(3,739.60)
10-54-410	EVIDENCE SUPPLIES	1,843.79	2,000.00	2,000.00	500.00	2,500.00	500.00
10-54-420	FUEL	62,279.52	75,000.00	75,000.00	.00	75,000.00	.00
10-54-430	VEHICLE MAINTENANCE	30,330.96	31,000.00	31,000.00	.00	31,000.00	.00
10-54-460	BLOOD ALCOHOL TESTS	3,674.75	4,000.00	4,000.00	.00	4,000.00	.00
10-54-500	SPECIAL PUBLIC SAFETY SUPPLIE	45,794.49	30,524.00	30,524.00	.00	30,524.00	.00
10-54-510	RETIREMENT INCENTIVES	.00	.00	.00	.00	.00	.00
10-54-512	YOUTH COURT SUPPLIES, ETC	.00	.00	.00	.00	.00	.00
10-54-513	YOUTH COURT WAGES & BENEFIT	.00	.00	.00	.00	.00	.00
10-54-520	TRAFFIC SCHOOL SUPPLIES	300.00	300.00	300.00	.00	300.00	.00
10-54-525	EQUIPMENT - TRAFFIC SCHOOL FN	.00	.00	.00	.00	.00	.00
10-54-530	TRAFFIC SCHOOL WAGES & BENE	1,263.45	2,150.00	2,150.00	.00	2,150.00	.00
10-54-540	"DARE" PROGRAM SUPPLIES	4,947.75	5,000.00	5,000.00	.00	5,000.00	.00
10-54-550	K-9 UNIT EXPENDITURES	2,099.92	3,630.00	3,050.00	.00	3,050.00	(580.00)
10-54-555	JAG GRANT EXPEN	.00	.00	.00	.00	.00	.00
10-54-556	BEER TAX EXPENDITURES	42,863.55	25,000.00	25,000.00	.00	25,000.00	.00
10-54-557	GEARS/EASY GRANT	.00	.00	.00	.00	.00	.00
10-54-558	UTAP GRANT EXPENDITURES	.00	.00	.00	.00	.00	.00
10-54-559	BLOCK GRANT EXPENDITURES	.00	.00	.00	.00	.00	.00
10-54-560	RISE-UP GRANT EXPENDITURES	.00	.00	.00	.00	.00	.00
10-54-561	CRIME SCENE INVESTIGATION GR	.00	.00	.00	.00	.00	.00
10-54-569	FORFEITURE FUND EXPENDITURE	.00	.00	.00	.00	.00	.00
10-54-570	OTHER GRANT EXPENDITURES	.00	.00	.00	.00	.00	.00
10-54-610	MISCELLANEOUS SUPPLIES	945.56	1,000.00	1,000.00	.00	1,000.00	.00
10-54-620	SUNDRY	33.83	200.00	200.00	.00	200.00	.00
10-54-740	CAPITAL ASSETS	304,174.78	145,721.40	135,815.00	44,185.00	180,000.00	34,278.60
10-54-750	CAPITAL ASSETS - SP PUBLIC SAF	.00	.00	.00	.00	.00	.00
10-54-760	CAPITAL ASSETS - GRANT FUNDS	.00	.00	.00	.00	.00	.00
10-54-780	DEPRECIATION	.00	.00	.00	.00	.00	.00
Total POLICE AND ANIMAL SERVICES:		4,850,174.73	4,827,522.00	5,092,563.00	(32,387.00)	5,060,176.00	232,654.00

Acct No	Acct Title	2016-17 Prior Year Actual	2017-18 Current Year Modified Budget	2018-19 Requested Budget	Adjustments To Requested Budget	2018-19 Recommended Budget	FY 2019 Budget vs. FY 2018
GENERAL FUND							
FIRE & RESCUE							
10-58-090	EMPLOYEE WAGE REIMBURSEME	(17,480.49)	.00	.00	.00	.00	.00
10-58-100	OVERTIME	184,621.82	180,790.00	184,386.00	112.00	184,498.00	3,708.00
10-58-110	PERMANENT EMPLOYEES WAGES	1,808,198.09	1,882,773.00	1,924,773.00	(28,626.00)	1,896,147.00	13,374.00
10-58-120	PART-TIME/TEMPORARY WAGES	255,848.86	243,353.00	243,353.00	.00	243,353.00	.00
10-58-130	F.I.C.A.	167,482.09	176,477.00	179,964.00	(2,180.00)	177,784.00	1,307.00
10-58-140	RETIREMENT	322,089.67	304,262.00	311,514.00	(4,663.00)	306,851.00	2,589.00
10-58-150	INSURANCE	411,498.96	418,695.00	430,117.00	.00	430,117.00	11,422.00
10-58-160	WORKMENS COMPENSATION	72,618.51	77,511.00	79,031.00	(972.00)	78,059.00	548.00
10-58-170	UNEMPLOYMENT COMPENSATION	.00	3,800.00	3,850.00	.00	3,850.00	50.00
10-58-180	REGULAR OFFICERS UNIFORMS	24,937.43	25,200.00	25,550.00	.00	25,550.00	350.00
10-58-190	TRANSPORTATION ALLOWANCE	.00	.00	.00	.00	.00	.00
10-58-210	BOOKS, SUBSCRIPTIONS, MEMBE	2,443.72	4,547.00	3,539.00	(492.00)	3,047.00	(1,500.00)
10-58-220	PUBLIC NOTICES	.00	.00	.00	.00	.00	.00
10-58-230	TRAVEL/TRAINING EXPENSE (FIRE)	8,333.03	11,660.00	11,660.00	.00	11,660.00	.00
10-58-231	TRAVEL/TRAINING EXPENSE (EMS)	5,802.67	11,450.00	11,450.00	.00	11,450.00	.00
10-58-240	OFFICE SUPPLIES & EXPENSE	5,988.42	2,950.00	2,950.00	.00	2,950.00	.00
10-58-250	EQUIP, SUPPLIES, MAINT (FIRE)	29,812.00	39,000.00	40,500.00	.00	40,500.00	1,500.00
10-58-251	EQUIP, SUPPLIES, MAINT (EMS)	16,379.53	17,529.72	19,580.00	.00	19,580.00	2,050.28
10-58-252	MEDICAL SUPPLIES (EMS)	54,687.20	52,570.28	56,000.00	.00	56,000.00	3,429.72
10-58-255	FIRE PREVENTION/EDUCATION PR	8,294.77	8,225.00	8,225.00	.00	8,225.00	.00
10-58-256	FIRE EDUCATION - CERT	45.86	100.00	100.00	.00	100.00	.00
10-58-260	BUILDING, GROUND, SUPPLY MAI	17,326.27	9,000.00	9,000.00	.00	9,000.00	.00
10-58-280	TELEPHONE	2,947.91	3,230.00	3,770.00	(540.00)	3,230.00	.00
10-58-310	PROF & TECHNICAL SVCS (FIRE)	11,315.63	11,140.00	12,305.00	(1,165.00)	11,140.00	.00
10-58-311	PROF & TECHNICAL SVCS (EMS)	15,842.11	11,456.00	11,816.00	(360.00)	11,456.00	.00
10-58-312	FIRST PROFESSIONAL FEES	105,577.25	110,900.00	110,900.00	.00	110,900.00	.00
10-58-320	GRANT - EMS	4,522.22	7,622.00	.00	.00	.00	(7,622.00)
10-58-321	FIRE GRANT - FRARCFPP	.00	.00	.00	.00	.00	.00
10-58-322	OTHER GRANT EXPENDITURES	.00	.00	.00	.00	.00	.00
10-58-330	OTHER SERVICES	6,419.84	6,400.00	7,200.00	(800.00)	6,400.00	.00
10-58-340	UTAH STATE AMBULANCE ACCESS	57,729.97	50,000.00	50,000.00	.00	50,000.00	.00
10-58-420	FUEL (FIRE)	20,031.24	22,000.00	22,000.00	.00	22,000.00	.00
10-58-421	FUEL (EMS)	14,952.92	18,000.00	18,000.00	.00	18,000.00	.00
10-58-430	VEHICLE MAINTENANCE (FIRE)	60,965.67	50,100.00	50,000.00	.00	50,000.00	(100.00)
10-58-431	VEHICLE MAINTENANCE (EMS)	28,222.98	17,000.00	11,500.00	.00	11,500.00	(5,500.00)
10-58-510	INSURANCE	.00	.00	.00	.00	.00	.00
10-58-520	E.M.T. TRAINING	.00	.00	.00	.00	.00	.00
10-58-620	SUNDRY	.00	.00	.00	.00	.00	.00
10-58-740	CAPITAL ASSETS	31,017.41	609,643.00	238,387.00	(238,387.00)	.00	(609,643.00)
10-58-760	CAPITAL ASSETS - GRANT FUNDS	8,242.20	.00	.00	.00	.00	.00
10-58-780	DEPRECIATION	.00	.00	.00	.00	.00	.00
Total FIRE & RESCUE:		3,746,715.76	4,387,384.00	4,081,420.00	(278,073.00)	3,803,347.00	(584,037.00)

Acct No	Acct Title	2016-17 Prior Year Actual	2017-18 Current Year Modified Budget	2018-19 Requested Budget	Adjustments To Requested Budget	2018-19 Recommended Budget	FY 2019 Budget vs. FY 2018
GENERAL FUND							
COMMUNITY DEVELOPMENT							
10-59-090	EMPLOYEE WAGE REIMBURSEME	(8,435.04)	(8,502.00)	(8,993.00)	134.00	(8,859.00)	(357.00)
10-59-100	OVERTIME	594.67	3,135.00	3,135.00	.00	3,135.00	.00
10-59-110	PERMANENT EMPLOYEES WAGES	209,074.84	216,406.00	226,290.00	(3,827.00)	222,463.00	6,057.00
10-59-120	PART-TIME/TEMPORARY WAGES	1,724.47	1,938.00	1,938.00	.00	1,938.00	.00
10-59-130	F.I.C.A.	15,018.80	16,943.00	17,700.00	(293.00)	17,407.00	464.00
10-59-140	RETIREMENT	38,319.09	39,869.00	41,664.00	(692.00)	40,972.00	1,103.00
10-59-150	INSURANCE	44,394.67	44,236.00	51,418.00	9,193.00	60,611.00	16,375.00
10-59-160	WORKMENS COMPENSATION	3,332.21	3,631.00	5,050.00	(86.00)	4,964.00	1,333.00
10-59-170	UNEMPLOYMENT COMPENSATION	.00	200.00	200.00	.00	200.00	.00
10-59-180	UNIFORM ALLOWANCE	600.00	600.00	600.00	.00	600.00	.00
10-59-190	TRANSPORTATION ALLOWANCE	.00	.00	.00	.00	.00	.00
10-59-210	BOOKS, SUBSCRIP., MEMBERSHI	1,466.00	1,300.00	1,300.00	.00	1,300.00	.00
10-59-220	PUBLIC NOTICES	1,999.47	1,000.00	1,000.00	.00	1,000.00	.00
10-59-230	TRAVEL/TRAINING EXPENSE	1,755.22	3,200.00	3,200.00	.00	3,200.00	.00
10-59-240	OFFICE SUPPLIES & EXPENSE	4,153.42	7,000.00	7,000.00	.00	7,000.00	.00
10-59-250	EQUIPMENT SUPPLIES & MAINT	906.14	2,300.00	2,300.00	.00	2,300.00	.00
10-59-280	TELEPHONE EXPENSE	919.83	1,520.00	1,520.00	.00	1,520.00	.00
10-59-310	PROFESSIONAL & TECHNICAL SVC	22,826.64	59,420.00	59,420.00	.00	59,420.00	.00
10-59-330	CODE ENFORCEMENT AND ABATE	.00	5,000.00	5,000.00	.00	5,000.00	.00
10-59-340	ADVISORY PLANNING BOARDS	2,890.00	4,000.00	4,000.00	.00	4,000.00	.00
10-59-420	FUEL	2,245.43	2,000.00	2,000.00	.00	2,000.00	.00
10-59-430	VEHICLE MAINTENANCE	1,089.72	1,000.00	1,000.00	.00	1,000.00	.00
10-59-610	MISCELLANEOUS SUPPLIES	.00	.00	.00	.00	.00	.00
10-59-630	BUSINESS DEVELOPMENT PROM	.00	.00	.00	.00	.00	.00
10-59-740	CAPITAL ASSETS	28,673.29	9,300.00	.00	.00	.00	(9,300.00)
10-59-780	DEPRECIATION	.00	.00	.00	.00	.00	.00
Total COMMUNITY DEVELOPMENT:		373,548.87	415,496.00	426,742.00	4,429.00	431,171.00	15,675.00

Acct No	Acct Title	2016-17 Prior Year Actual	2017-18 Current Year Modified Budget	2018-19 Requested Budget	Adjustments To Requested Budget	2018-19 Recommended Budget	FY 2019 Budget vs. FY 2018
GENERAL FUND							
STREETS DIVISION							
10-60-090	EMPLOYEE WAGE REIMBURSEME	(48,403.75)	(28,302.00)	(28,458.00)	.00	(28,458.00)	(156.00)
10-60-100	OVERTIME	74,613.45	59,008.00	59,008.00	.00	59,008.00	.00
10-60-110	PERMANENT EMPLOYEES WAGES	328,423.40	332,415.00	342,109.00	(1,713.00)	340,396.00	7,981.00
10-60-120	PART-TIME/TEMPORARY WAGES	32,842.71	43,919.00	43,919.00	.00	43,919.00	.00
10-60-130	F.I.C.A.	31,168.32	33,305.00	34,046.00	(131.00)	33,915.00	610.00
10-60-140	RETIREMENT	69,308.07	69,852.00	71,448.00	(310.00)	71,138.00	1,286.00
10-60-150	INSURANCE	84,993.08	81,759.00	98,799.00	(919.00)	97,880.00	16,121.00
10-60-160	WORKMENS COMPENSATION	11,815.36	12,745.00	13,035.00	(52.00)	12,983.00	238.00
10-60-170	UNEMPLOYMENT COMPENSATION	.00	500.00	490.00	.00	490.00	(10.00)
10-60-180	UNIFORM ALLOWANCE	2,400.00	2,400.00	2,250.00	.00	2,250.00	(150.00)
10-60-210	BOOKS, SUBSCRIP., MEMBERSHI	.00	500.00	500.00	.00	500.00	.00
10-60-220	PUBLIC NOTICES	.00	.00	.00	.00	.00	.00
10-60-230	TRAVEL/TRAINING EXPENSE	6,161.42	2,000.00	2,000.00	.00	2,000.00	.00
10-60-240	OFFICE SUPPLIES	588.37	500.00	500.00	.00	500.00	.00
10-60-250	EQUIPMENT SUPPLIES & MAINT	12,707.65	18,600.00	18,600.00	.00	18,600.00	.00
10-60-280	TELEPHONE EXPENSE	2,138.59	3,600.00	3,600.00	.00	3,600.00	.00
10-60-310	PROFESSIONAL/ENGINEERING	.00	.00	.00	.00	.00	.00
10-60-420	FUEL	31,965.92	43,000.00	43,000.00	.00	43,000.00	.00
10-60-430	VEHICLE MAINTENANCE	43,735.30	36,000.00	36,000.00	.00	36,000.00	.00
10-60-500	LEASED PROPERTY	9,350.00	9,350.00	9,350.00	.00	9,350.00	.00
10-60-540	STREET LIGHTS - UP&L	.00	.00	.00	.00	.00	.00
10-60-550	MISCELLANEOUS SIGNAGE	(40.00)	1,225.00	1,225.00	.00	1,225.00	.00
10-60-560	CDBG GRANT EXPENDITURES	.00	.00	.00	.00	.00	.00
10-60-571	ASPHALT & CONCRETE DISPOSAL	(275.00)	.00	.00	.00	.00	.00
10-60-580	ROAD MAINTENANCE	50,442.16	.00	.00	.00	.00	.00
10-60-740	CAPITAL ASSETS	.00	483,000.00	.00	.00	.00	(483,000.00)
10-60-760	CAPITAL ASSETS/RESTRICTED	.00	.00	.00	.00	.00	.00
10-60-780	DEPRECIATION	.00	.00	.00	.00	.00	.00
Total STREETS DIVISION:		743,935.05	1,205,376.00	751,421.00	(3,125.00)	748,296.00	(457,080.00)

Acct No	Acct Title	2016-17 Prior Year Actual	2017-18 Current Year Modified Budget	2018-19 Requested Budget	Adjustments To Requested Budget	2018-19 Recommended Budget	FY 2019 Budget vs. FY 2018
GENERAL FUND							
FLEET SERVICES DIVISION							
10-62-090	EMPLOYEE WAGE REIMBURSEME	(51,582.00)	(49,015.00)	(50,273.00)	369.00	(49,904.00)	(889.00)
10-62-100	OVERTIME	1,157.00	3,387.00	3,387.00	.00	3,387.00	.00
10-62-110	PERMANENT EMPLOYEES WAGES	116,628.38	119,487.00	122,143.00	(1,273.00)	120,870.00	1,383.00
10-62-120	PART-TIME/TEMPORARY WAGES	(875.02)	.00	.00	.00	.00	.00
10-62-130	F.I.C.A.	9,239.79	9,399.00	9,603.00	(97.00)	9,506.00	107.00
10-62-140	RETIREMENT	21,116.66	22,696.00	23,187.00	(236.00)	22,951.00	255.00
10-62-150	INSURANCE	43,437.10	43,686.00	45,818.00	(431.00)	45,387.00	1,701.00
10-62-160	WORKMENS COMPENSATION	2,516.33	2,640.00	2,749.00	(28.00)	2,721.00	81.00
10-62-170	UNEMPLOYMENT COMPENSATION	.00	150.00	150.00	.00	150.00	.00
10-62-180	UNIFORM ALLOWANCE	900.00	900.00	900.00	.00	900.00	.00
10-62-210	BOOKS, SUBSCRIP., MEMBERSHI	1,702.28	1,850.00	1,850.00	.00	1,850.00	.00
10-62-220	PUBLIC NOTICES	.00	.00	.00	.00	.00	.00
10-62-230	TRAVEL/TRAINING EXPENSE	1,971.94	1,500.00	1,500.00	.00	1,500.00	.00
10-62-240	OFFICE SUPPLIES	77.81	150.00	150.00	.00	150.00	.00
10-62-250	EQUIPMENT, SUPPLIES & MAINT	13,462.01	15,500.00	15,500.00	.00	15,500.00	.00
10-62-280	TELEPHONE EXPENSE	498.28	800.00	800.00	.00	800.00	.00
10-62-310	PROFESSIONAL & TECHNICAL	2,330.13	3,698.00	3,698.00	1,200.00	4,898.00	1,200.00
10-62-370	SHOP EXPENSE, REVOLVING REIM	.00	.00	.00	.00	.00	.00
10-62-420	FUEL	1,389.31	4,000.00	4,000.00	.00	4,000.00	.00
10-62-430	VEHICLE MAINTENANCE	1,025.89	1,000.00	1,000.00	.00	1,000.00	.00
10-62-740	CAPITAL ASSETS	14,052.58	.00	15,000.00	.00	15,000.00	15,000.00
10-62-780	DEPRECIATION	.00	.00	.00	.00	.00	.00
Total FLEET SERVICES DIVISION:		179,048.47	181,828.00	201,162.00	(496.00)	200,666.00	18,838.00

Acct No	Acct Title	2016-17 Prior Year Actual	2017-18 Current Year Modified Budget	2018-19 Requested Budget	Adjustments To Requested Budget	2018-19 Recommended Budget	FY 2019 Budget vs. FY 2018
GENERAL FUND							
PUBLIC WORKS ADMINISTRATION							
10-66-090	EMPLOYEE WAGE REIMBURSEME	(227,375.04)	(260,744.00)	(301,526.00)	36,410.00	(265,116.00)	(4,372.00)
10-66-100	OVERTIME	1,133.45	8,038.00	8,038.00	.00	8,038.00	.00
10-66-110	PERMANENT EMPLOYEES WAGES	218,791.09	235,616.00	258,270.00	(16,769.00)	241,501.00	5,885.00
10-66-120	PART-TIME/TEMPORARY WAGES	.00	.00	.00	.00	.00	.00
10-66-130	F.I.C.A.	16,201.36	18,639.00	20,372.00	(1,282.00)	19,090.00	451.00
10-66-140	RETIREMENT	45,245.29	50,539.00	54,885.00	(3,122.00)	51,763.00	1,224.00
10-66-150	INSURANCE	45,389.96	45,616.00	47,893.00	(518.00)	47,375.00	1,759.00
10-66-160	WORKMENS COMPENSATION	3,191.73	3,688.00	4,191.00	(343.00)	3,848.00	160.00
10-66-170	UNEMPLOYMENT COMPENSATION	.00	200.00	200.00	.00	200.00	.00
10-66-180	UNIFORM ALLOWANCE	300.00	300.00	300.00	.00	300.00	.00
10-66-210	BOOKS, SUBSCRIP., & MEMBERS	222.84	150.00	150.00	.00	150.00	.00
10-66-220	PUBLIC NOTICES	.00	.00	.00	.00	.00	.00
10-66-230	TRAVEL/TRAINING EXPENSE	4,222.94	4,000.00	6,500.00	(2,500.00)	4,000.00	.00
10-66-240	OFFICE SUPPLIES & EXPENSE	1,697.40	2,000.00	2,000.00	.00	2,000.00	.00
10-66-250	EQUIPMENT, SUPPLIES & MAINT	1,808.65	6,800.00	6,800.00	.00	6,800.00	.00
10-66-280	TELEPHONE EXPENSE	499.83	1,500.00	1,500.00	.00	1,500.00	.00
10-66-310	PROFESSIONAL & TECHNICAL	46,414.30	46,210.00	46,210.00	.00	46,210.00	.00
10-66-420	FUEL	2,167.98	3,300.00	3,300.00	.00	3,300.00	.00
10-66-430	VEHICLE MAINTENANCE	784.10	700.00	700.00	.00	700.00	.00
10-66-440	BEAUTIFICATION PROJECTS	.00	.00	.00	.00	.00	.00
10-66-740	CAPITAL ASSETS	5,690.00	7,190.00	72,500.00	(72,500.00)	.00	(7,190.00)
10-66-780	DEPRECIATION	.00	.00	.00	.00	.00	.00
Total PUBLIC WORKS ADMINISTRATION:		166,385.88	173,742.00	232,283.00	(60,624.00)	171,659.00	(2,083.00)

Acct No	Acct Title	2016-17 Prior Year Actual	2017-18 Current Year Modified Budget	2018-19 Requested Budget	Adjustments To Requested Budget	2018-19 Recommended Budget	FY 2019 Budget vs. FY 2018
GENERAL FUND							
RECREATION COMPLEX							
10-68-090	EMPLOYEE WAGE REIMBURSEME	176.94	.00	.00	.00	.00	.00
10-68-100	OVERTIME - OPERATIONS	1,046.07	1,500.00	1,500.00	.00	1,500.00	.00
10-68-101	OVERTIME - MAINT	10,849.96	10,000.00	24,000.00	(14,000.00)	10,000.00	.00
10-68-110	PERMANENT EMPLOYEES WAGES	161,640.52	106,003.00	109,362.00	(821.00)	108,541.00	2,538.00
10-68-111	PERMANENT EMPLOYEE WAGES -	132,504.12	135,149.00	116,151.00	(77,104.00)	39,047.00	(96,102.00)
10-68-120	PART-TIME/TEMPORARY WAGES	187,243.63	183,681.00	183,681.00	.00	183,681.00	.00
10-68-130	F.I.C.A.	36,964.85	33,377.00	33,256.00	(7,034.00)	26,222.00	(7,155.00)
10-68-140	RETIREMENT	57,013.13	47,923.00	48,812.00	(17,069.00)	31,743.00	(16,180.00)
10-68-150	INSURANCE	59,666.84	55,561.00	64,619.00	(34,142.00)	30,477.00	(25,084.00)
10-68-160	WORKMENS COMPENSATION	9,650.22	7,741.00	7,758.00	(2,006.00)	5,752.00	(1,989.00)
10-68-170	UNEMPLOYMENT COMPENSATION	.00	263.00	238.00	(100.00)	138.00	(125.00)
10-68-180	UNIFORM ALLOWANCE	900.00	900.00	775.00	(625.00)	150.00	(750.00)
10-68-210	BOOKS, SUBSCRIP., & MEMBERS	100.00	125.00	125.00	.00	125.00	.00
10-68-220	PUBLIC NOTICES	760.00	1,500.00	1,500.00	.00	1,500.00	.00
10-68-230	TRAVEL/TRAINING EXPENSE	1,745.70	1,575.00	1,575.00	.00	1,575.00	.00
10-68-240	OFFICE SUPPLIES & EXPENSE	2,640.50	3,500.00	3,500.00	.00	3,500.00	.00
10-68-250	EQUIP, SUPPLIES & MAINT - OPER	2,958.90	4,700.00	4,700.00	.00	4,700.00	.00
10-68-251	EQUIP, SUPPLIES & MAINT - MT	13,647.19	17,900.00	9,700.00	.00	9,700.00	(8,200.00)
10-68-260	BUILDING,GROUNDS,SUPPLY MAI	22,496.34	28,500.00	20,800.00	.00	20,800.00	(7,700.00)
10-68-270	UTILITIES	66,510.18	72,000.00	72,000.00	.00	72,000.00	.00
10-68-280	TELEPHONE EXPENSE - OPERATIO	.00	300.00	300.00	.00	300.00	.00
10-68-281	TELEPHONE EXPENSE - MAINT	222.21	1,050.00	450.00	.00	450.00	(600.00)
10-68-310	PROFESSIONAL & TECHNICAL SVC	1,031.00	1,800.00	1,800.00	.00	1,800.00	.00
10-68-315	SPECIAL PROGRAM INSTRUCTION	.00	8,000.00	12,000.00	.00	12,000.00	4,000.00
10-68-330	PROGRAM SUPPLIES	7,457.42	9,500.00	9,500.00	.00	9,500.00	.00
10-68-420	FUEL - OPERATIONS	611.72	800.00	800.00	.00	800.00	.00
10-68-421	FUEL - MAINT	940.07	1,800.00	1,800.00	.00	1,800.00	.00
10-68-430	VEHICLE MAINTENANCE - OPER	.00	.00	.00	.00	.00	.00
10-68-431	VEHICLE MAINTENANCE - MAINT	259.60	1,300.00	500.00	.00	500.00	(800.00)
10-68-450	TRASH COLLECTION	532.70	800.00	800.00	.00	800.00	.00
10-68-620	SUNDRY CHARGES	.00	.00	.00	.00	.00	.00
10-68-680	POOL OPERATIONS - OPERATIONS	7,600.41	8,800.00	8,800.00	.00	8,800.00	.00
10-68-681	POOL MAINTENANCE	13,805.57	18,000.00	21,800.00	.00	21,800.00	3,800.00
10-68-740	CAPITAL ASSETS - OPERATIONS	.00	25,000.00	.00	.00	.00	(25,000.00)
10-68-741	CAPITAL ASSETS - MAINT	143,498.04	32,800.00	46,100.00	(38,000.00)	8,100.00	(24,700.00)
10-68-780	DEPRECIATION	.00	.00	.00	.00	.00	.00
10-68-880	SALES TAX EXPENSE	16,639.46	15,700.00	15,700.00	.00	15,700.00	.00
10-68-890	COST OF GOODS SOLD	11,395.99	10,000.00	10,000.00	.00	10,000.00	.00
Total RECREATION COMPLEX:		972,509.28	847,548.00	834,402.00	(190,901.00)	643,501.00	(204,047.00)

Acct No	Acct Title	2016-17 Prior Year Actual	2017-18 Current Year Modified Budget	2018-19 Requested Budget	Adjustments To Requested Budget	2018-19 Recommended Budget	FY 2019 Budget vs. FY 2018
GENERAL FUND							
AQUATIC CENTER							
10-69-090	EMPLOYEE WAGE REIMBURSEME	.00	.00	.00	.00	.00	.00
10-69-100	OVERTIME	.00	500.00	500.00	.00	500.00	.00
10-69-101	OVERTIME - MAINT	4,772.88	5,000.00	5,000.00	.00	5,000.00	.00
10-69-110	PERMANENT EMPLOYEE WAGES -	44,418.39	72,054.00	74,035.00	(283.00)	73,752.00	1,698.00
10-69-111	PERMANENT EMPLOYEE WAGES -	.00	61,958.00	64,919.00	(25,872.00)	39,047.00	(22,911.00)
10-69-120	PART-TIME WAGES - OPERATIONS	165,762.71	163,416.00	163,416.00	.00	163,416.00	.00
10-69-121	PART-TIME WAGES - MAINT	10,843.77	16,325.00	16,325.00	.00	16,325.00	.00
10-69-130	F.I.C.A.	16,990.77	25,288.00	25,669.00	(2,001.00)	23,668.00	(1,620.00)
10-69-140	RETIREMENT	9,085.61	26,140.00	27,089.00	(4,396.00)	22,693.00	(3,447.00)
10-69-150	INSURANCE	14,596.49	22,185.00	23,251.00	(7,806.00)	15,445.00	(6,740.00)
10-69-160	WORKMENS COMPENSATION	4,288.70	6,889.00	7,132.00	(576.00)	6,556.00	(333.00)
10-69-170	UNEMPLOYMENT COMPENSATION	.00	363.00	363.00	(25.00)	338.00	(25.00)
10-69-180	UNIFORM ALLOWANCE	300.00	300.00	300.00	(150.00)	150.00	(150.00)
10-69-220	PUBLIC NOTICES	.00	.00	.00	.00	.00	.00
10-69-230	TRAVEL/TRAINING EXPENSE	.00	.00	.00	.00	.00	.00
10-69-240	OFFICE SUPPLIES & EXPENSE	923.30	1,000.00	1,000.00	.00	1,000.00	.00
10-69-250	EQUIP, SUPPLIES & MAINT - OPER	4,213.96	7,125.00	7,125.00	.00	7,125.00	.00
10-69-251	EQUIP, SUPPLIES & MAINT - MAINT	17,718.28	8,875.00	3,875.00	.00	3,875.00	(5,000.00)
10-69-260	BUILDING, GROUND, SUPPLY MAI	6,937.88	10,850.00	13,350.00	.00	13,350.00	2,500.00
10-69-270	UTILITIES	44,338.47	86,500.00	73,000.00	.00	73,000.00	(13,500.00)
10-69-280	TELEPHONE EXPENSE - OPERATIO	729.55	2,200.00	2,200.00	.00	2,200.00	.00
10-69-281	TELEPHONE EXPENSE - MAINT	166.62	850.00	850.00	.00	850.00	.00
10-69-310	PROFESSIONAL & TECHNICAL SVC	9,278.99	4,500.00	4,500.00	.00	4,500.00	.00
10-69-330	PROGRAM SUPPLIES	3,960.82	4,070.00	4,070.00	.00	4,070.00	.00
10-69-420	FUEL	1,431.95	1,900.00	1,900.00	.00	1,900.00	.00
10-69-430	VEHICLE MAINTENANCE	25.00	660.00	660.00	.00	660.00	.00
10-69-450	TRASH COLLECTION	.00	.00	.00	.00	.00	.00
10-69-680	POOL OPERATIONS - OPERATIONS	1,212.47	1,300.00	7,300.00	.00	7,300.00	6,000.00
10-69-681	POOL MAINTENANCE	54,134.80	43,500.00	44,500.00	.00	44,500.00	1,000.00
10-69-740	CAPITAL ASSETS - OPERATIONS	(2,375.00)	.00	4,500.00	(4,500.00)	.00	.00
10-69-741	CAPITAL ASSETS - MAINT	11,839.89	15,000.00	30,900.00	(23,000.00)	7,900.00	(7,100.00)
10-69-780	DEPRECIATION	.00	.00	.00	.00	.00	.00
10-69-880	SALES TAX EXPENSE	31,651.00	35,000.00	35,000.00	.00	35,000.00	.00
10-69-890	COST OF GOODS SOLD	53,382.88	55,000.00	55,000.00	.00	55,000.00	.00
Total AQUATIC CENTER:		510,630.18	678,748.00	697,729.00	(68,609.00)	629,120.00	(49,628.00)

Acct No	Acct Title	2016-17 Prior Year Actual	2017-18 Current Year Modified Budget	2018-19 Requested Budget	Adjustments To Requested Budget	2018-19 Recommended Budget	FY 2019 Budget vs. FY 2018
GENERAL FUND							
ICE RINK							
10-71-120	PART-TIME WAGES - ICE RINK	.00	.00	.00	.00	.00	.00
10-71-130	F.I.C.A.	.00	.00	.00	.00	.00	.00
10-71-160	WORKMENS COMPENSATION	.00	.00	.00	.00	.00	.00
10-71-170	UNEMPLOY COMPENSATION - ICE	.00	.00	.00	.00	.00	.00
10-71-240	OFFICE SUPPLIES	.00	.00	1,800.00	(1,800.00)	.00	.00
10-71-250	EQUIP, SUPPLIES & MAINT	.00	.00	5,500.00	(5,500.00)	.00	.00
10-71-260	BLDGS & GROUNDS MAINT	.00	.00	1,700.00	(1,700.00)	.00	.00
10-71-270	UTILITIES	.00	.00	9,000.00	(9,000.00)	.00	.00
	Total ICE RINK:	.00	.00	18,000.00	(18,000.00)	.00	.00
	Net Total GENERAL FUND:	.00	.00	(18,000.00)	18,000.00	.00	.00
	Net Grand Totals:	.00	.00	(18,000.00)	18,000.00	.00	.00

Acct No	Acct Title	2016-17 Prior Year Actual	2017-18 Current Year Modified Budget	2018-19 Requested Budget	Adjustments To Requested Budget	2018-19 Recommended Budget	FY 2019 Budget vs. FY 2018
GENERAL FUND							
ROY DAYS							
10-72-091	EVENT FEES	(9,091.00)	(12,186.00)	(5,000.00)	.00	(5,000.00)	7,186.00
10-72-100	OVERTIME	36,564.78	42,201.00	32,900.00	.00	32,900.00	(9,301.00)
10-72-130	F.I.C.A	2,664.16	3,074.00	2,517.00	.00	2,517.00	(557.00)
10-72-140	RETIREMENT	5,287.06	5,794.00	4,968.00	.00	4,968.00	(826.00)
10-72-150	INSURANCE	.00	583.00	1,645.00	.00	1,645.00	1,062.00
10-72-160	WORKMENS COMPENSATION	.00	.00	709.00	.00	709.00	709.00
10-72-210	PERMITS	266.00	602.00	2,150.00	.00	2,150.00	1,548.00
10-72-220	PUBLIC NOTICES	3,688.12	3,894.00	4,000.00	.00	4,000.00	106.00
10-72-250	EQUIPMENT, SUPPLIES & MAINT	2,347.18	1,043.00	1,500.00	.00	1,500.00	457.00
10-72-260	GROUNDS, MAINTENANC & SUPPL	5,894.44	7,503.00	7,600.00	.00	7,600.00	97.00
10-72-320	VENUE SET-UP	8,424.18	14,052.00	11,900.00	.00	11,900.00	(2,152.00)
10-72-610	CELEBRATION ACTIVITIES	50,758.08	56,739.00	54,500.00	.00	54,500.00	(2,239.00)
Total ROY DAYS:		106,803.00	123,299.00	119,389.00	.00	119,389.00	(3,910.00)

Acct No	Acct Title	2016-17 Prior Year Actual	2017-18 Current Year Modified Budget	2018-19 Requested Budget	Adjustments To Requested Budget	2018-19 Recommended Budget	FY 2019 Budget vs. FY 2018
GENERAL FUND							
PARKS & RECREATION							
10-73-090	EMPLOYEE WAGE REIMBURSEME	(21,396.37)	(18,000.00)	(18,000.00)	.00	(18,000.00)	.00
10-73-100	OVERTIME - PARKS	25,052.19	20,250.00	10,250.00	.00	10,250.00	(10,000.00)
10-73-101	OVERTIME - RECREATION	11,114.98	3,485.00	3,485.00	.00	3,485.00	.00
10-73-110	PERMANENT EMPLOYEE WAGES -	311,562.96	267,279.00	339,590.00	(34,775.00)	304,815.00	37,536.00
10-73-111	PERMANENT EMPLOYEE WAGES -	63,760.96	115,143.00	139,240.00	(948.00)	138,292.00	23,149.00
10-73-120	PART-TIME WAGE - PARKS	89,359.96	83,800.00	93,800.00	(2,650.00)	91,150.00	7,350.00
10-73-121	PART-TIME WAGES - RECREATION	80,793.93	81,050.00	117,050.00	(36,000.00)	81,050.00	.00
10-73-130	F.I.C.A.	43,407.81	43,682.00	53,812.00	(5,689.00)	48,123.00	4,441.00
10-73-140	RETIREMENT	71,122.48	72,298.00	91,419.00	(6,565.00)	84,854.00	12,556.00
10-73-150	INSURANCE	75,100.90	68,501.00	102,616.00	(1,315.00)	101,301.00	32,800.00
10-73-160	WORKMENS COMPENSATION	12,229.93	12,316.00	15,470.00	(1,637.00)	13,833.00	1,517.00
10-73-170	UNEMPLOY COMPENSATION - PAR	.00	3,475.00	3,475.00	.00	3,475.00	.00
10-73-171	UNEMPLOY COMPENSATION - REC	.00	.00	.00	.00	.00	.00
10-73-180	UNIFORM ALLOWANCE	2,137.50	2,400.00	2,700.00	.00	2,700.00	300.00
10-73-190	TRANSPORATION ALLOWANCE	.00	.00	.00	.00	.00	.00
10-73-210	BOOKS, SUBSCRIP., MEMBERSHI	45.00	330.00	330.00	.00	330.00	.00
10-73-211	BOOKS, SUBSCRIPTION & MEMBE	90.00	75.00	75.00	.00	75.00	.00
10-73-220	PUBLIC NOTICES	.00	.00	.00	.00	.00	.00
10-73-230	TRAVEL/TRAINING EXPENSE - PAR	.00	3,500.00	3,500.00	.00	3,500.00	.00
10-73-231	TRAVEL/TRAINING EXPENSE - REC	1,427.85	2,250.00	2,250.00	.00	2,250.00	.00
10-73-240	OFFICE SUPPLIES - PARK	233.91	675.00	675.00	.00	675.00	.00
10-73-241	OFFICE SUPPLIES - REC	2,101.56	2,000.00	2,000.00	.00	2,000.00	.00
10-73-250	EQUIP, SUPPLIES & MAINT - PARK	12,552.79	15,275.00	15,275.00	.00	15,275.00	.00
10-73-251	EQUIP, SUPPLIES & MAINT - REC	3,502.72	3,000.00	3,000.00	.00	3,000.00	.00
10-73-252	EQUIP, SUPPLIES, & MANT - RAMP	27,960.40	1,310.00	.00	.00	.00	(1,310.00)
10-73-260	BLDGS & GROUNDS MAINT - PAR	33,922.26	54,231.00	54,231.00	.00	54,231.00	.00
10-73-261	BLDGS & GROUNDS MAINT - REC	11,379.90	7,000.00	7,000.00	.00	7,000.00	.00
10-73-270	UTILITIES - PARK	25,749.02	21,000.00	21,000.00	.00	21,000.00	.00
10-73-271	UTILITIES - REC	.00	.00	.00	.00	.00	.00
10-73-280	TELEPHONE EXPENSE - PARK	1,112.67	1,600.00	1,600.00	.00	1,600.00	.00
10-73-281	TELEPHONE EXPENSE - REC	1,286.09	2,000.00	2,000.00	.00	2,000.00	.00
10-73-310	PROFESSIONAL & TECHNICAL - RE	15,800.70	11,350.00	11,350.00	.00	11,350.00	.00
10-73-311	PROFESSIONAL & TECHNICAL - PK	.00	10,000.00	10,000.00	.00	10,000.00	.00
10-73-320	LEAGUE FEES AND REFEREES	48,933.38	65,000.00	66,000.00	.00	66,000.00	1,000.00
10-73-420	FUEL - PARK	14,491.55	23,715.00	25,500.00	.00	25,500.00	1,785.00
10-73-421	FUEL - REC	1,932.82	3,750.00	3,750.00	.00	3,750.00	.00
10-73-430	VEHICLE MAINTENANCE - PARK	8,392.07	7,500.00	7,500.00	.00	7,500.00	.00
10-73-431	VEHICLE MAINTENANCE - REC	1,616.32	2,000.00	2,000.00	.00	2,000.00	.00
10-73-440	SECONDARY WATER	13,945.98	16,021.00	14,736.00	.00	14,736.00	(1,285.00)
10-73-460	TREE REPLACEMENT PROGRAM	4,348.37	2,000.00	2,000.00	.00	2,000.00	.00
10-73-465	ADOPT A TREE	.00	.00	.00	.00	.00	.00
10-73-470	NURSERY STOCK MATERIALS	.00	1,100.00	1,100.00	.00	1,100.00	.00
10-73-500	LEASED PROPERTY	9,519.25	16,443.00	10,719.00	.00	10,719.00	(5,724.00)
10-73-610	PROGRAM SUPPLIES	53,485.33	31,725.00	37,525.00	.00	37,525.00	5,800.00
10-73-620	SUNDRY CHARGES	332.71	1,200.00	700.00	.00	700.00	(500.00)
10-73-740	CAPITAL ASSETS - PARK	174,240.67	38,696.00	187,500.00	(187,500.00)	.00	(38,696.00)
10-73-741	CAPITAL ASSETS - REC	2,977.02	.00	65,690.00	(60,000.00)	5,690.00	5,690.00
10-73-742	CAPITAL ASSETS - RAMP	4,800.00	75,461.00	37,500.00	.00	37,500.00	(37,961.00)
10-73-780	DEPRECIATION	.00	.00	.00	.00	.00	.00
10-73-880	SALES TAX EXPENSE	.00	.00	.00	.00	.00	.00
10-73-890	SPECIAL PROJECTS	.00	9,800.00	4,000.00	.00	4,000.00	(5,800.00)

Acct No	Acct Title	2016-17 Prior Year Actual	2017-18 Current Year Modified Budget	2018-19 Requested Budget	Adjustments To Requested Budget	2018-19 Recommended Budget	FY 2019 Budget vs. FY 2018
	Total PARKS & RECREATION:	1,240,427.57	1,185,686.00	1,555,413.00	(337,079.00)	1,218,334.00	32,648.00

Acct No	Acct Title	2016-17 Prior Year Actual	2017-18 Current Year Modified Budget	2018-19 Requested Budget	Adjustments To Requested Budget	2018-19 Recommended Budget	FY 2019 Budget vs. FY 2018
GENERAL FUND							
DEBT SERVICE							
10-80-751	DEBT PRINCIPAL - (Fire)	.00	.00	.00	.00	.00	.00
10-80-752	DEBT INTEREST - (Fire)	.00	.00	.00	.00	.00	.00
10-80-753	DEBT PRINCIPAL - BOND REMODE	115,000.00	117,000.00	.00	.00	.00	(117,000.00)
10-80-754	DEBT INTEREST - BONDS REMOD	3,432.50	1,177.00	.00	.00	.00	(1,177.00)
10-80-755	DEBT PRINCIPAL - WATER & SEWE	.00	.00	.00	.00	.00	.00
10-80-756	DEBT INTEREST	.00	.00	.00	.00	.00	.00
10-80-757	DEBT PRINCIPAL - BONDS HOPE C	.00	.00	.00	.00	.00	.00
10-80-758	DEBT INTEREST - BONDS HOPE CT	.00	.00	.00	.00	.00	.00
10-80-763	ISSUANCE & TRUSTEE FEES - MU	1,500.00	1,500.00	.00	.00	.00	(1,500.00)
10-80-765	ISSUANCE & TRUSTEE FEES RFND	.00	.00	.00	.00	.00	.00
10-80-767	ISSUANCE & TRUSTEE FEES - HOP	.00	.00	.00	.00	.00	.00
10-80-790	PMT TO REFUNDED BOND ESCRO	.00	.00	.00	.00	.00	.00
Total DEBT SERVICE:		119,932.50	119,677.00	.00	.00	.00	(119,677.00)

Acct No	Acct Title	2016-17 Prior Year Actual	2017-18 Current Year Modified Budget	2018-19 Requested Budget	Adjustments To Requested Budget	2018-19 Recommended Budget	FY 2019 Budget vs. FY 2018
CLASS "C" ROADS							
OPERATING EXPENDITURES							
64-40-200	ROAD MAINTENANCE	1,128,985.99	1,075,200.00	1,075,000.00	.00	1,075,000.00	(200.00)
64-40-220	PUBLIC NOTICES	.00	.00	.00	.00	.00	.00
64-40-240	STREET SIGNS	27,043.91	26,000.00	26,000.00	.00	26,000.00	.00
64-40-310	CAPITAL PROJECTS	515,278.27	44,800.00	79,000.00	(79,000.00)	.00	(44,800.00)
64-40-320	ENGINEERING & TECHNICAL FEES	14,802.92	75,000.00	75,000.00	.00	75,000.00	.00
64-40-500	TRANSFER TO GENERAL FUND	.00	.00	.00	.00	.00	.00
64-40-510	CONTRIBUTION TO FUND BALANC	.00	.00	.00	.00	.00	.00
64-40-740	NEW EQUIPMENT	79,818.92	.00	.00	80,400.00	80,400.00	80,400.00
64-40-750	CAPITAL TRANSFER TO GEN FUND	.00	.00	.00	.00	.00	.00
64-40-780	DEPRECIATION	.00	.00	.00	.00	.00	.00
64-40-799	DEPRECIATION ALLOCATION	.00	.00	.00	.00	.00	.00
Total OPERATING EXPENDITURES:		1,765,930.01	1,221,000.00	1,255,000.00	1,400.00	1,256,400.00	35,400.00

Acct No	Acct Title	2016-17 Prior Year Actual	2017-18 Current Year Modified Budget	2018-19 Requested Budget	Adjustments To Requested Budget	2018-19 Recommended Budget	FY 2019 Budget vs. FY 2018
TRANSPORTATION INFRASTRUCTURE							
OPERATING EXPENDITURES							
65-40-200	ROAD MAINTENANCE	212,921.10	.00	.00	.00	.00	.00
65-40-240	PEDESTRIAN SAFETY	.00	.00	.00	.00	.00	.00
65-40-310	CAPITAL PROJECTS	152,991.22	363,000.00	400,000.00	(9,000.00)	391,000.00	28,000.00
65-40-320	ENGINEERING	.00	.00	.00	.00	.00	.00
65-40-740	EQUIPMENT	.00	.00	.00	.00	.00	.00
65-40-780	DEPRECIATION	.00	.00	.00	.00	.00	.00
Total OPERATING EXPENDITURES:		365,912.32	363,000.00	400,000.00	(9,000.00)	391,000.00	28,000.00
TRANSFERS AND OTHER USES							
65-48-800	CONTRIBUTION TO FUND BALANC	.00	18,000.00	.00	.00	.00	(18,000.00)
Total TRANSFERS AND OTHER USES:		.00	18,000.00	.00	.00	.00	(18,000.00)
Total TRANSPORTATION INFRASTRUCTURE:		365,912.32	381,000.00	400,000.00	(9,000.00)	391,000.00	10,000.00
Grand Totals:		18,807,366.60	21,346,842.00	19,231,633.00	(918,211.00)	18,313,422.00	(3,033,420.00)

Capital Projects Fund

Roy City Corporation FY 2019 Budget

IN THIS SECTION:

- Fund Summary
- Revenues
- Expenditures

Tab – Capital Projects

CAPITAL PROJECTS FUND

Revenue

The City will continue to place the additional tax increment from the 2005 tax increase into the Capital Projects Fund. The funds will be set aside as follows: \$155,500 for replacing fire engines and \$30,000 for ambulances. The tax increment normally set aside for recreational facility improvements will remain in the General Fund to augment funding for equipment replacement and capital assets.

Revenue	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget
GF transfer – fire apparatus	\$ 450,500	\$ 169,400	\$ 185,500
GF transfer – parks & recreational	133,780	1,623,000	0
GF transfer – capital improvements	131,500	275,000	0
Contribution from fund balance	0	1,272,802	2,087
Total	\$715,780	\$3,340,202	\$187,587

Expenditures

There will likely be funds carried forward into FY 2019 for the construction of George Wahlen North Park. The amounts are not known at this time and will likely need to be revised when expenditures are summarized at the end of FY 2018.

	FY 2018 Budget	Change	FY 2019 Proposed
Increase to Fund Balance	\$ 169,400	(\$169,400)	\$ 0
George Wahlen North Park	2,151,690	(2,151,690)	0
Fire apparatus	0	187,587	187,587
Beautification	182,112	(182,112)	0
Municipal building improvements	300,000	(300,000)	0
Skating Rink	537,000	(537,000)	0
Contribution to fund balance	0	0	0
Total	\$3,340,202	(\$3,152,615)	\$187,587

Acct No	Acct Title	2016-17 Prior Year Actual	2017-18 Current Year Modified Budget	2018-19 Requested Budget	Adjustments To Requested Budget	2018-19 Recommended Budget	FY 2019 Budget vs. FY 2018
CAPITAL PROJECTS FUND							
MISCELLANEOUS REVENUE							
41-36-000	LOAN FROM GENERAL FUND	.00	.00	.00	.00	.00	.00
Total MISCELLANEOUS REVENUE:		.00	.00	.00	.00	.00	.00
CONTRIBUTIONS AND TRANSFERS							
41-38-054	G/F TRANS. - PUBLIC SAFETY	.00	.00	.00	.00	.00	.00
41-38-058	G/F TRANS - FIRE EQUIP & FACIL	450,499.96	169,400.00	185,500.00	.00	185,500.00	16,100.00
41-38-064	G/F TRANS - PARKS & RECR FACIL	133,780.00	1,623,000.00	75,000.00	(75,000.00)	.00	(1,623,000.00)
41-38-069	G/F TRANS - AQUATIC CENTER	.00	.00	.00	.00	.00	.00
41-38-100	LAND PURCHASE	.00	.00	.00	.00	.00	.00
41-38-110	TRANSFER BETWEEN PROJECT FU	.00	.00	.00	.00	.00	.00
41-38-200	CONTRIBUTIONS & TRANSFERS	.00	.00	.00	.00	.00	.00
41-38-600	G.F. CONTRIB - CAP IMPRV PLAN	131,500.00	275,000.00	.00	.00	.00	(275,000.00)
41-38-700	CONTRIBUTION FROM FUND BALA	.00	1,272,802.33	.00	2,087.00	2,087.00	(1,270,715.33)
Total CONTRIBUTIONS AND TRANSFERS:		715,779.96	3,340,202.33	260,500.00	(72,913.00)	187,587.00	(3,152,615.33)
Net Total CAPITAL PROJECTS FUND:		715,779.96	3,340,202.33	260,500.00	(72,913.00)	187,587.00	(3,152,615.33)

Acct No	Acct Title	2016-17 Prior Year Actual	2017-18 Current Year Modified Budget	2018-19 Requested Budget	Adjustments To Requested Budget	2018-19 Recommended Budget	FY 2019 Budget vs. FY 2018
CAPITAL PROJECTS FUND							
OPERATING EXPENDITURES							
41-40-020	EXPENSES	9,777.03	.00	.00	.00	.00	.00
41-40-500	TRANSFER TO GENERAL FUND	.00	.00	.00	.00	.00	.00
Total OPERATING EXPENDITURES:		9,777.03	.00	.00	.00	.00	.00
LEGISLATIVE DEPARTMENT							
41-41-020	REAL PROPERTY ACQUISITION	.00	.00	.00	.00	.00	.00
Total LEGISLATIVE DEPARTMENT:		.00	.00	.00	.00	.00	.00
TRANSFERS & OTHER USES							
41-48-310	TRANSFER WITHIN PROJECT FUN	.00	.00	.00	.00	.00	.00
41-48-800	APPROPR. INCREASE IN FUND BA	.00	.00	.00	.00	.00	.00
41-48-805	INCREASE IN F/B RES - FIRE	.00	169,400.00	185,500.00	(185,500.00)	.00	(169,400.00)
41-48-810	INCREASE IN F/B RES - PKS/REC	.00	.00	.00	.00	.00	.00
41-48-815	INCREASE IN F/B RES - AQ CTR	.00	.00	.00	.00	.00	.00
Total TRANSFERS & OTHER USES:		.00	169,400.00	185,500.00	(185,500.00)	.00	(169,400.00)
LAW ENFORCEMENT PROJECTS							
41-54-020	LAW ENFORCEMENT PROJECTS	.00	.00	.00	.00	.00	.00
Total LAW ENFORCEMENT PROJECTS:		.00	.00	.00	.00	.00	.00
FIRE & RESCUE FACILITY & EQUIP							
41-58-020	FIRE & RESCUE FACILITY & EQUIP	179,224.37	.00	.00	187,587.00	187,587.00	187,587.00
41-58-751	L/T LEASE FINANCING - PRINCIPA	.00	.00	.00	.00	.00	.00
41-58-752	L/T LEASE FINANCING - INTEREST	.00	.00	.00	.00	.00	.00
Total FIRE & RESCUE FACILITY & EQUIP:		179,224.37	.00	.00	187,587.00	187,587.00	187,587.00
PARKS & RECREATIONL FACILITIES							
41-64-020	PARKS & RECREATIONL FACILITIE	429,808.51	2,151,690.49	75,000.00	(75,000.00)	.00	(2,151,690.49)
41-64-021	REC FACILITIES - SKATING RINK	.00	537,000.00	.00	.00	.00	(537,000.00)
Total PARKS & RECREATIONL FACILITIES:		429,808.51	2,688,690.49	75,000.00	(75,000.00)	.00	(2,688,690.49)
AQUATIC CENTER							
41-69-020	AQUATIC CENTER FACILTY & EQUI	.00	.00	.00	.00	.00	.00
41-69-130	F.I.C.A.	.00	.00	.00	.00	.00	.00
41-69-140	RETIREMENT	.00	.00	.00	.00	.00	.00
41-69-150	INSURANCE	.00	.00	.00	.00	.00	.00
41-69-160	WORKMENS COMPENSATION	.00	.00	.00	.00	.00	.00
41-69-170	UNEMPLOYMENT COMPENSATION	.00	.00	.00	.00	.00	.00
Total AQUATIC CENTER:		.00	.00	.00	.00	.00	.00
L/T CAPITAL IMPROVEMENTS PLAN							
41-74-020	L/T CAPITAL IMPROVEMNT - MUNI	.00	300,000.00	.00	.00	.00	(300,000.00)
41-74-021	L/T CAPITAL IMPROVEMENT - HOP	.00	.00	.00	.00	.00	.00
41-74-022	L/T CAP IMPROVE - 1900 W BEAU	120,987.13	182,111.84	.00	.00	.00	(182,111.84)

Acct No	Acct Title	2016-17 Prior Year Actual	2017-18 Current Year Modified Budget	2018-19 Requested Budget	Adjustments To Requested Budget	2018-19 Recommended Budget	FY 2019 Budget vs. FY 2018
	Total L/T CAPITAL IMPROVEMENTS PLAN:	120,987.13	482,111.84	.00	.00	.00	(482,111.84)
	Total CAPITAL PROJECTS FUND:	739,797.04	3,340,202.33	260,500.00	(72,913.00)	187,587.00	(3,152,615.33)

Water & Sewer Utility Enterprise Fund

Roy City Corporation FY 2019 Budget

IN THIS SECTION:

- Fund Summary
- Revenues
- Operating Expenses
- Administrative Expenses

WATER AND SEWER UTILITY ENTERPRISE FUND

Revenue

The Water and Sewer Utility Enterprise Fund operates to provide water, sewer, and system infrastructure to the residence of Roy City. For the 2019 fiscal year, there are no major changes anticipated to the services provided or the delivery of said services.

Roy City customers will receive rate increases for water in FY 2019 as increases from the contractors are passed along to the consumers. Furthermore, there is an ongoing need of capital improvement and meter change outs that Roy City will retain a portion of the increases. These rate increases will be effective January 1, 2019.

Revenue estimates for the fund are as follows:

Revenue	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget
Water	\$1,994,307	\$2,175,000	\$2,350,000
Sewer	4,472,664	5,028,987	5,022,453
Capital improvements	878,598	878,000	878,000
Connection fees	14,131	6,125	6,000
Impact fees	72,370	17,000	17,000
Other	248,480	209,500	209,500
Contribution from reserves	0	184,747	0
Total	\$7,680,550	\$8,499,359	\$8,482,953

The City has a contract with and receives water from Weber Basin Water Conservancy District. The District has filed notice with Roy City that the rate for water will increase for FY 2019. The base rate will increase for the next three years to cover capital improvement needs for the City.

To cover the increased cost, the City proposes increasing rates effective January 1, 2019 as follows:

Billing Classification per unit	FY 2018	Change	FY 2019 Proposed
Residential – Bi-monthly	\$ 14.77	\$ 4.00	\$ 16.77
Residential County – Bi-monthly	29.54	8.00	37.54
Commercial – Monthly	7.39	1.00	8.39
Commercial County - Monthly	14.78	2.00	16.78
Mobile Homes - Monthly	7.39	1.00	8.39
Residential water usage- Bi-monthly:			
First 18,000 gallons (per 1,000 gallons)	0.82	0.02	0.84
Next 12,000 gallons (per 1,000 gallons)	1.46	0.04	1.50
Next 10,000 gallons (per 1,000 gallons)	1.63	0.06	1.69
Gallons over 40,000 (per 1,000 gallons)	1.84	0.08	1.92
Commercial water usage – Monthly:			
First 9,000 gallons (per 1,000 gallons)	0.82	0.02	0.84
Next 6,000 gallons (per 1,000 gallons)	1.46	0.04	1.50

Next 5,000 gallons (per 1,000 gallons)	1.63	0.06	1.69
Gallons over 20,000 (per 1,000 gallons)	1.84	0.08	1.92
Mobile home water usage – Monthly:			
First 9,000 gallons (per 1,000 gallons)	0.74	0.02	0.76
Next 6,000 gallons (per 1,000 gallons)	1.32	0.04	1.36
Next 5,000 gallons (per 1,000 gallons)	1.47	0.07	1.54
Gallons over 20,000 (per 1,000 gallons)	1.65	0.08	1.73

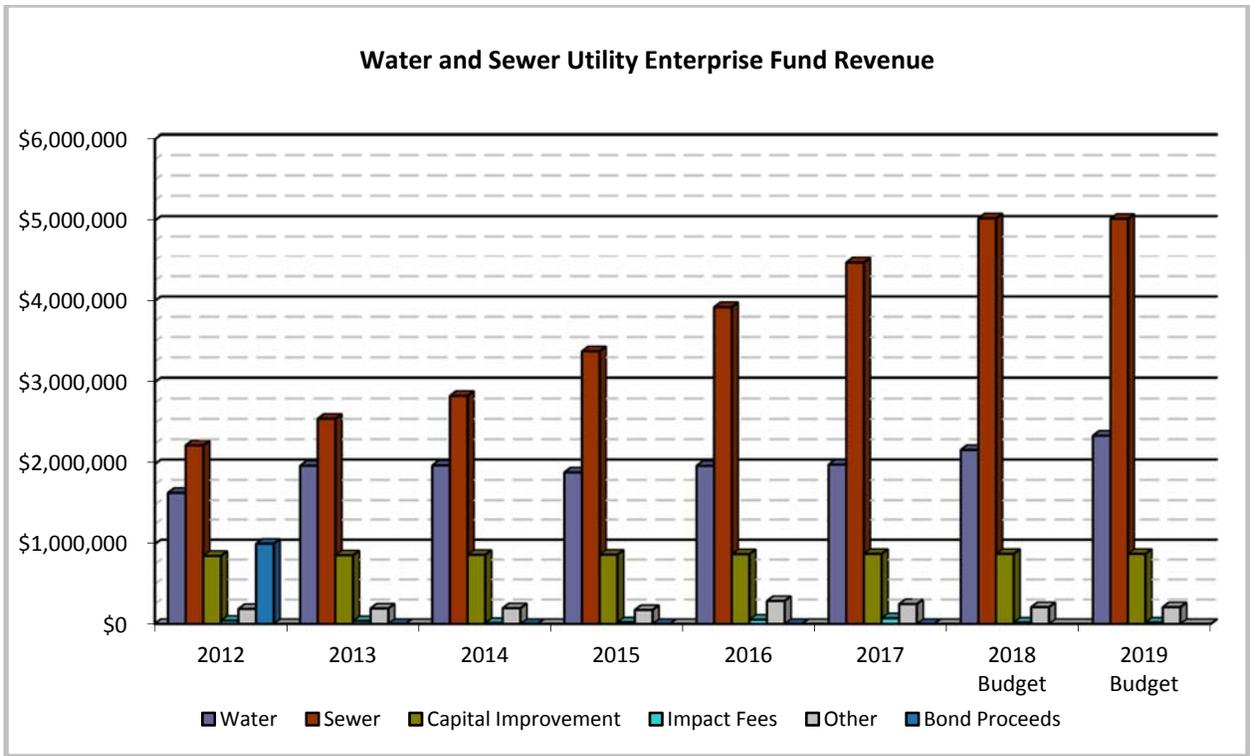
In December 2013, North Davis Sewer District implemented a new rate structure effective July 2014. The revised rate structure included increases in the wholesale rate charged to municipalities over a four year time frame. FY 2018 was the final year of implementation so rates are anticipated to remain the same.

The rates are as follows:

North Davis Sewer system connections	FY 2018	Change	FY 2019 Proposed
Residential – Bi-monthly	\$ 57.40	\$ 0.00	\$ 57.40
Residential County – Bi-monthly	114.80	0.00	114.80
Commercial – Monthly	28.70	0.00	28.70
Commercial County - Monthly	57.40	0.00	57.40
Multi-unit residential - Monthly	28.70	0.00	28.70
Commercial usage – Monthly:			
Under 5,500 gallons (per 1,000 gallons)	0.00	0.00	0.00
All gallons over 5,500 (per 1,000 gallons)	2.35	0.00	2.35
Commercial county usage – Monthly:			
Under 5,500 gallons (per 1,000 gallons)	0.00	0.00	0.00
All gallons over 5,500 (per 1,000 gallons)	4.70	0.00	4.70

Customers connected to the Central Weber Sewer system had a rate increase in January 2018 and are not impacted by the North Davis Sewer District changes.

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 will continue through FY 2018.



Roy City raised its base rate for water in FY 2013 to fund capital improvements to the infrastructure. The upswing in revenue in FY 2013 was a result of the rate increase. The water rate increase for FY 2019 will not only cover the increase by the contractor, but also additional capital improvements and meter change out throughout Roy City.

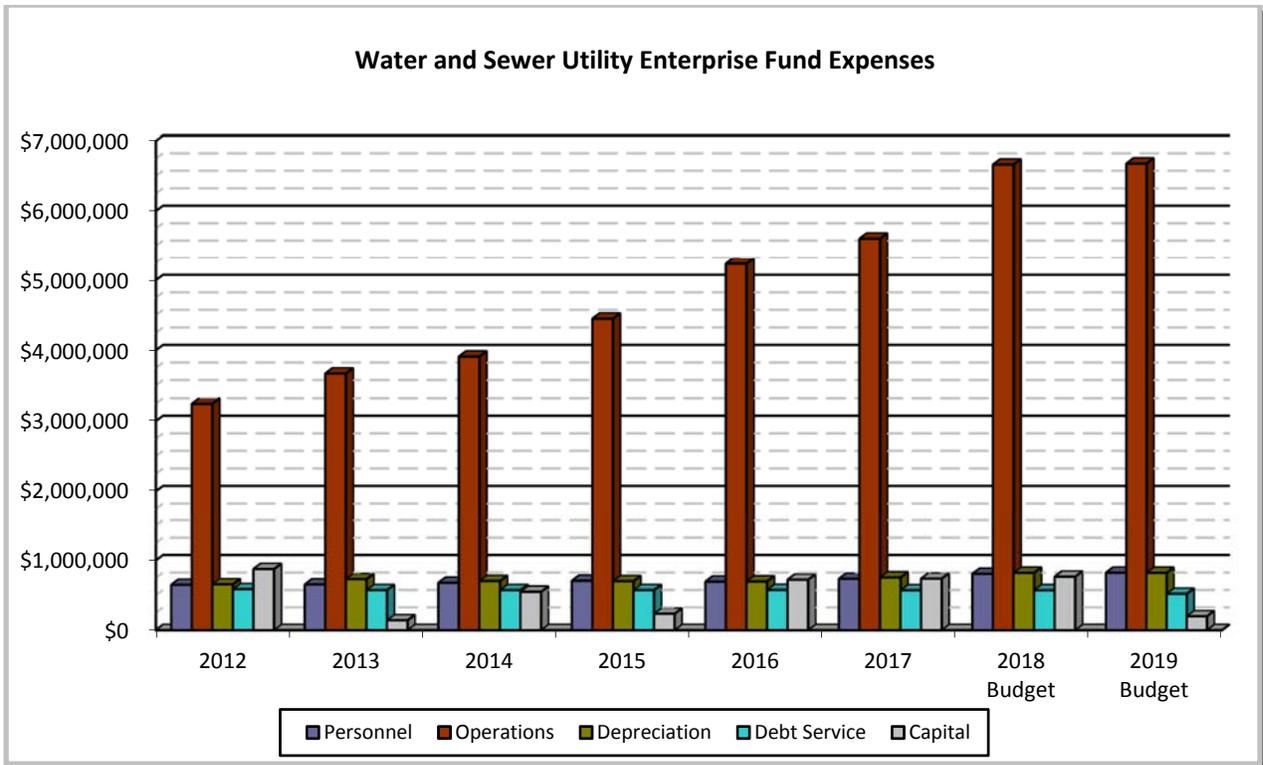
Revenue from impact and connection fees continues to be low because of fewer new homes being constructed. Other revenue is comprised of fees associated with late payment, disconnections, and terminated accounts; sale of assets; and rental of water shares. The late fees are currently set at \$35 for each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

Expenses

There are no major changes to the Water and Sewer Utility Enterprise Fund related to personnel or operations. As stated earlier, there is an emphasis in changing the water meters to radio read to allow the City to bill monthly.

Vendor rate increases are the main source of the increase in the expense budget. Credit card fees have risen significantly with on-line bill pay, and continue to climb as more and more people use cards as a preferred means of payment.

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.

Capital projects for FY 2012 include water system improvements funded by the 2008 water bonds.

Personnel and Benefits

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

Operations

The interdepartmental transfers to the General Fund have been reevaluated to ensure that an accurate time allocation is being presented. In addition, a new employee has been added to the General Fund for which reimbursement will be paid. This resulted in an increase to the transfers.

The water meter account remains at a high level due to the change out to radio read meters. This project has been in the works for four years, and work has begun with the installation of software and the changing out of meters. The commercial accounts have been changed out and are now being read with the radio system. Installation on the residential accounts began in March 2017, with the anticipation of 2,500 being done per year. The entire transition will take approximately four years.

The expenditure for North Davis Sewer has increased according to their new fee structure, approximately \$537,000. The cost of water from Weber Basin Water has increased \$28,000 per year. Franchise fees for both services have increased because they are directly tied to the revenue rates.

Utilities were increased to operate the Hill Air Force Base reservoir. This will allow for the facility to run year round. Other operating costs have been held consistent with FY 2018 estimates.

Debt Service

The Series 2008 Water & Sewer Revenue Bonds were called and reissued to the Series 2017. This is a savings of \$51,810 in the first year.

Departments

<i>Operations Division</i>	FY 2018 Budget	Change	FY 2019 Proposed
Personnel and benefits	\$ 769,713	\$ 5,467	\$775,180
Operations	7,210,551	103,738	7,139,289
Capital	765,800	(567,100)	198,700
Total	\$8,746,064	(\$457,895)	\$8,113,169

Prior year comparison with proposed budget:

- Reevaluation of interdepartment transfers for employee wage reimbursement
- Water and sewer service rates increased by contractors
- Merit increase for employee
- Franchise fees change with rate increases
- Capital requests change annually

<i>Administration Division</i>	FY 2018 Budget	Change	FY 2019 Proposed
Personnel and benefits	\$ 37,136	\$10,882	\$ 48,018
Operations	481,959	38,507	520,466
Capital	0	0	0
Total	\$519,095	\$49,389	\$568,484

Prior year comparison with proposed budget:

- Reevaluation of interdepartment transfers for employee wage reimbursement

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
Add bathroom and widen driveway at 4300 W lift station	\$ 15,000
Add chlorine analyzer (Hill Field)	5,000
Add chlorine smart valve (Hill Field)	2,800
SCADA – 4000 S PRV Pit	25,000
New PRV pit 4000 S.	82,000
Replace dump bed on W6	30,000
SCADA Programming	35,000
Mini X Trailer 1/3	2,500
Computer for GIS 1/3	1,400
	\$198,700

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 \$257,300.

Transfers

The City's FY2019 fiscal year 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 \$616,403.

Acct No	Acct Title	2016-17 Prior Year Actual	2017-18 Current Year Modified Budget	2018-19 Requested Budget	Adjustments To Requested Budget	2018-19 Recommended Budget	FY 2019 Budget vs. FY 2018
UTILITY ENTERPRISE FUND							
INTERGOVERNMENTAL							
50-33-190	GRANT - CDBG	.00	.00	.00	.00	.00	.00
Total INTERGOVERNMENTAL:		.00	.00	.00	.00	.00	.00
MISCELLANEOUS REVENUE							
50-36-100	INTEREST EARNED	54.01	.00	.00	.00	.00	.00
50-36-400	GAIN/(LOSS) ON ASSET DISPOSAL	37,042.58	.00	.00	.00	.00	.00
50-36-900	OTHER REVENUE - MISCELLANEO	188,006.88	186,000.00	186,000.00	.00	186,000.00	.00
Total MISCELLANEOUS REVENUE:		225,103.47	186,000.00	186,000.00	.00	186,000.00	.00
ENTERPRISE REVENUE							
50-37-110	METERED WATER SALES	1,994,306.68	2,175,000.00	2,175,000.00	175,000.00	2,350,000.00	175,000.00
50-37-120	CAPITAL IMPROVEMENT FEES	878,597.52	878,000.00	878,000.00	.00	878,000.00	.00
50-37-160	WATER CONNECTION FEES	14,131.00	6,125.00	6,000.00	.00	6,000.00	(125.00)
50-37-180	HOOPER WATER ANNEXATION FEE	.00	.00	.00	.00	.00	.00
50-37-190	WATER IMPACT FEE	72,370.00	17,000.00	17,000.00	.00	17,000.00	.00
50-37-310	SEWER SERVICE CHARGES	4,472,663.83	5,028,987.00	5,001,000.00	21,453.00	5,022,453.00	(6,534.00)
50-37-330	SEWER CONNECTION FEES	.00	.00	.00	.00	.00	.00
50-37-340	SPECIAL SEWER LIFT FEE	.00	.00	.00	.00	.00	.00
50-37-360	WEST AREA IMPACT FEE	.00	.00	.00	.00	.00	.00
50-37-370	WEST SANITARY SEWER IMPACT F	.00	.00	.00	.00	.00	.00
50-37-371	EAST SANITARY SEWER IMPACT F	540.00	500.00	500.00	.00	500.00	.00
50-37-420	RENTAL OF D.W. SHARES	22,837.50	23,000.00	23,000.00	.00	23,000.00	.00
50-37-710	REFUSE COLLECTION	.00	.00	.00	.00	.00	.00
50-37-940	USE OF RETAINED EARNINGS	.00	184,747.00	158,482.00	(158,482.00)	.00	(184,747.00)
Total ENTERPRISE REVENUE:		7,455,446.53	8,313,359.00	8,258,982.00	37,971.00	8,296,953.00	(16,406.00)
CONTRIBUTIONS AND TRANSFERS							
50-38-165	TRANSFER - SOLID WASTE INTRDP	.00	.00	.00	.00	.00	.00
50-38-300	CONTRIBUTION - PRIVATE SOURCE	30,144.00	.00	.00	.00	.00	.00
Total CONTRIBUTIONS AND TRANSFERS:		30,144.00	.00	.00	.00	.00	.00
Net Total UTILITY ENTERPRISE FUND:		7,710,694.00	8,499,359.00	8,444,982.00	37,971.00	8,482,953.00	(16,406.00)

Acct No	Acct Title	2016-17 Prior Year Actual	2017-18 Current Year Modified Budget	2018-19 Requested Budget	Adjustments To Requested Budget	2018-19 Recommended Budget	FY 2019 Budget vs. FY 2018
UTILITY ENTERPRISE FUND							
WATER/SEWER UTILITY OPERATIONS							
50-40-090	EMPLOYEE WAGE REIMBURSEME	(18,254.04)	(12,681.00)	(11,061.00)	.00	(11,061.00)	1,620.00
50-40-100	OVERTIME	66,262.58	70,058.00	70,058.00	.00	70,058.00	.00
50-40-110	PERMANENT EMPLOYEES WAGES	425,799.31	445,203.00	454,796.00	(4,452.00)	450,344.00	5,141.00
50-40-120	PART-TIME/TEMPORARY WAGES	11,454.40	38,728.00	38,728.00	.00	38,728.00	.00
50-40-130	F.I.C.A.	37,535.13	42,381.00	43,114.00	(340.00)	42,774.00	393.00
50-40-140	RETIREMENT	89,480.94	93,375.00	95,159.00	(810.00)	94,349.00	974.00
50-40-150	INSURANCE	73,190.78	77,923.00	74,729.00	(690.00)	74,039.00	(3,884.00)
50-40-160	WORKMENS COMPENSATION	10,154.19	11,076.00	12,397.00	(98.00)	12,299.00	1,223.00
50-40-170	UNEMPLOYMENT COMPENSATION	.00	650.00	650.00	.00	650.00	.00
50-40-180	UNIFORM ALLOWANCE	2,937.50	3,000.00	3,000.00	.00	3,000.00	.00
50-40-210	BOOKS, SUBSCRIP., MEMBERSHI	4,141.09	8,180.00	8,180.00	.00	8,180.00	.00
50-40-220	PUBLIC NOTICES	.00	750.00	750.00	.00	750.00	.00
50-40-230	TRAVEL/TRAINING EXPENSE	11,195.41	9,850.00	9,850.00	.00	9,850.00	.00
50-40-240	OFFICE SUPPLIES & EXPENSE	3,182.73	3,200.00	3,200.00	.00	3,200.00	.00
50-40-245	PUBLIC EDUCATION	2,855.91	3,000.00	3,000.00	.00	3,000.00	.00
50-40-250	EQUIPMENT SUPPLIES & MAINT	.00	.00	.00	.00	.00	.00
50-40-260	BUILDING, GROUND, SUPPLY MAI	16,773.48	25,875.00	25,875.00	.00	25,875.00	.00
50-40-270	UTILITIES	250,137.14	233,500.00	233,500.00	.00	233,500.00	.00
50-40-280	TELEPHONE EXPENSE	3,292.29	5,700.00	6,136.00	.00	6,136.00	436.00
50-40-300	HOMELAND SECURITY GRANT	.00	.00	.00	.00	.00	.00
50-40-310	PROFESSIONAL & TECHNICAL SVC	21,741.38	45,000.00	35,000.00	.00	35,000.00	(10,000.00)
50-40-320	PROF & TECH-INTERDEPARTMENT	280,843.08	293,643.00	338,283.00	(37,324.00)	300,959.00	7,316.00
50-40-330	COMPUTER PROGRAMMING	.00	1,000.00	1,000.00	.00	1,000.00	.00
50-40-350	TELEMETERING	10,754.81	8,800.00	8,800.00	.00	8,800.00	.00
50-40-360	COMPUTER SUPPLIES	.00	.00	.00	.00	.00	.00
50-40-420	FUEL	17,880.84	20,000.00	20,000.00	.00	20,000.00	.00
50-40-430	VEHICLE MAINTENANCE	27,653.71	29,000.00	29,000.00	.00	29,000.00	.00
50-40-440	WATER METERS	60,802.28	419,000.00	243,430.00	.00	243,430.00	(175,570.00)
50-40-450	STREET SURFACE MAINTENANCE	23,698.52	19,600.00	29,600.00	.00	29,600.00	10,000.00
50-40-460	WATER SYSTEM OPERATIONS EXP	77,919.26	89,833.00	89,833.00	.00	89,833.00	.00
50-40-461	SEWER SYSTEM OPERATIONS EXP	22,521.78	33,000.00	33,000.00	.00	33,000.00	.00
50-40-470	RESERVOIR MAINTENANCE	18,964.07	22,500.00	22,500.00	.00	22,500.00	.00
50-40-471	WATER SYSTEM MAINT (IMPACT)	.00	.00	.00	.00	.00	.00
50-40-472	SANITARY SEWER MAINT (IMPACT)	.00	.00	.00	.00	.00	.00
50-40-500	LEASED PROPERTY	10,250.00	10,250.00	10,250.00	.00	10,250.00	.00
50-40-510	INSURANCE	81,284.04	81,690.00	88,724.00	.00	88,724.00	7,034.00
50-40-520	RIVERDALE CITY SEWER SVC FEES	.00	.00	.00	.00	.00	.00
50-40-571	ASPHALT & CONCRETE DISPOSAL	45.00	.00	.00	.00	.00	.00
50-40-580	CENTRAL WEBER SEWER	240,685.02	250,759.00	247,050.00	7,500.00	254,550.00	3,791.00
50-40-600	DAVIS/WEBER CANAL	21,750.00	22,620.00	22,620.00	1,131.00	23,751.00	1,131.00
50-40-610	NORTH DAVIS SEWER	2,806,842.84	3,307,560.00	3,360,000.00	.00	3,360,000.00	52,440.00
50-40-620	SUNDRY CHARGES	.00	.00	.00	.00	.00	.00
50-40-630	CROSS CONNECTION CO	.00	.00	.00	.00	.00	.00
50-40-640	SANITARY SEWER MAINT.	204,809.00	205,000.00	205,000.00	.00	205,000.00	.00
50-40-670	DEPRECIATION, UTILITY FUND	754,896.84	821,323.00	821,323.00	.00	821,323.00	.00
50-40-680	WEBER BASIN WATER	523,930.32	576,500.00	605,325.00	.00	605,325.00	28,825.00
50-40-690	WATER SAMPLES	23,502.96	24,000.00	24,000.00	.00	24,000.00	.00
50-40-700	STREET CUT REPAIR	.00	.00	.00	.00	.00	.00
50-40-701	CONCRETE FEES	.00	.00	.00	.00	.00	.00
50-40-820	INTEREST ON LONG-TERM DEBT	215,276.39	205,640.00	133,231.00	.00	133,231.00	(72,409.00)
50-40-821	BOND ISSUANCE COSTS	4,017.32	1,500.00	1,500.00	.00	1,500.00	.00
50-40-822	BOND INSURANCE & SURETY PRE	1,952.35	.00	.00	.00	.00	.00
50-40-920	TRANSFER TO ENGINEERING	.00	.00	.00	.00	.00	.00

Acct No	Acct Title	2016-17 Prior Year Actual	2017-18 Current Year Modified Budget	2018-19 Requested Budget	Adjustments To Requested Budget	2018-19 Recommended Budget	FY 2019 Budget vs. FY 2018
50-40-930	FRANCHISE FEE - WATER	119,652.70	130,500.00	130,500.00	10,500.00	141,000.00	10,500.00
50-40-931	FRANCHISE FEE - SEWER	268,413.77	301,778.00	301,500.00	.00	301,500.00	(278.00)
50-40-940	RETAINED EARNINGS	.00	.00	.00	65,522.00	65,522.00	65,522.00
Total WATER/SEWER UTILITY OPERATIONS:		6,830,227.12	7,980,264.00	7,873,530.00	40,939.00	7,914,469.00	(65,795.00)

Acct No	Acct Title	2016-17 Prior Year Actual	2017-18 Current Year Modified Budget	2018-19 Requested Budget	Adjustments To Requested Budget	2018-19 Recommended Budget	FY 2019 Budget vs. FY 2018
UTILITY ADMINISTRATION							
50-44-090	EMPLOYEE WAGE REIMBURSEME	(6,287.04)	(6,300.00)	(8,491.00)	.00	(8,491.00)	(2,191.00)
50-44-100	OVERTIME	.00	512.00	512.00	.00	512.00	.00
50-44-110	PERMANENT EMPLOYEES WAGES	33,841.25	33,474.00	33,323.00	(474.00)	32,849.00	(625.00)
50-44-120	PART-TIME/TEMPORARY WAGES	.00	.00	.00	.00	.00	.00
50-44-130	F.I.C.A.	2,592.47	2,600.00	2,588.00	(36.00)	2,552.00	(48.00)
50-44-140	RETIREMENT	6,106.92	5,672.00	5,647.00	(80.00)	5,567.00	(105.00)
50-44-150	INSURANCE	297.13	1,072.00	15,067.00	(143.00)	14,924.00	13,852.00
50-44-160	WORKMENS COMPENSATION	54.52	56.00	56.00	(1.00)	55.00	(1.00)
50-44-170	UNEMPLOYMENT COMPENSATION	.00	50.00	50.00	.00	50.00	.00
50-44-180	UNIFORM ALLOWANCE	.00	.00	.00	.00	.00	.00
50-44-190	TRANSPORATION ALLOWANCE	.00	.00	.00	.00	.00	.00
50-44-210	BOOKS, SUBSCRIP., MEMBERSHI	656.63	660.00	660.00	.00	660.00	.00
50-44-220	PUBLIC NOTICES	955.74	600.00	600.00	.00	600.00	.00
50-44-230	TRAVEL/TRAINING EXPENSE	1,342.79	2,600.00	2,600.00	.00	2,600.00	.00
50-44-240	OFFICE SUPPLIES & EXPENSE	31,860.70	45,000.00	45,000.00	.00	45,000.00	.00
50-44-250	EQUIPMENT SUPPLIES & MAINT	915.99	4,925.00	3,150.00	.00	3,150.00	(1,775.00)
50-44-280	TELEPHONE EXPENSE	534.75	500.00	500.00	.00	500.00	.00
50-44-310	PROFESSIONAL & TECHNICAL SVC	45,863.66	41,360.00	46,940.00	.00	46,940.00	5,580.00
50-44-320	PROF & TECH-INTERDEPARTMENT	287,570.04	296,388.00	317,678.00	(2,234.00)	315,444.00	19,056.00
50-44-360	INFORMATION TECHNOLOGY	69,402.96	76,251.00	89,322.00	.00	89,322.00	13,071.00
50-44-420	FUEL	.00	.00	.00	.00	.00	.00
50-44-430	VEHICLE MAINTENANCE	.00	.00	.00	.00	.00	.00
50-44-560	RESIDENTIAL GARBAGE PICK-UP	.00	.00	.00	.00	.00	.00
50-44-561	GARBAGE PICKUP - CLEANUP	.00	.00	.00	.00	.00	.00
50-44-570	COUNTY LANDFILL EXPENSE	.00	.00	.00	.00	.00	.00
50-44-571	COUNTY LANDFILL - CLEANUP	.00	.00	.00	.00	.00	.00
50-44-590	UNCOLLECTABLE ACCOUNTS	9,206.14	13,425.00	16,000.00	.00	16,000.00	2,575.00
50-44-620	SUNDRY CHARGES	18.94	250.00	250.00	.00	250.00	.00
50-44-630	PLANNING EXPENSE	.00	.00	.00	.00	.00	.00
50-44-930	FRANCHISE FEE - GARBAGE	.00	.00	.00	.00	.00	.00
Total UTILITY ADMINISTRATION:		484,933.59	519,095.00	571,452.00	(2,968.00)	568,484.00	49,389.00
Total UTILITY ENTERPRISE FUND:		7,315,160.71	8,499,359.00	8,444,982.00	37,971.00	8,482,953.00	(16,406.00)

Storm Water Utility Enterprise Fund

Roy City Corporation FY 2019 Budget

IN THIS SECTION:

- Fund Summary
- Revenues
- Expenses

Tab – Storm Water

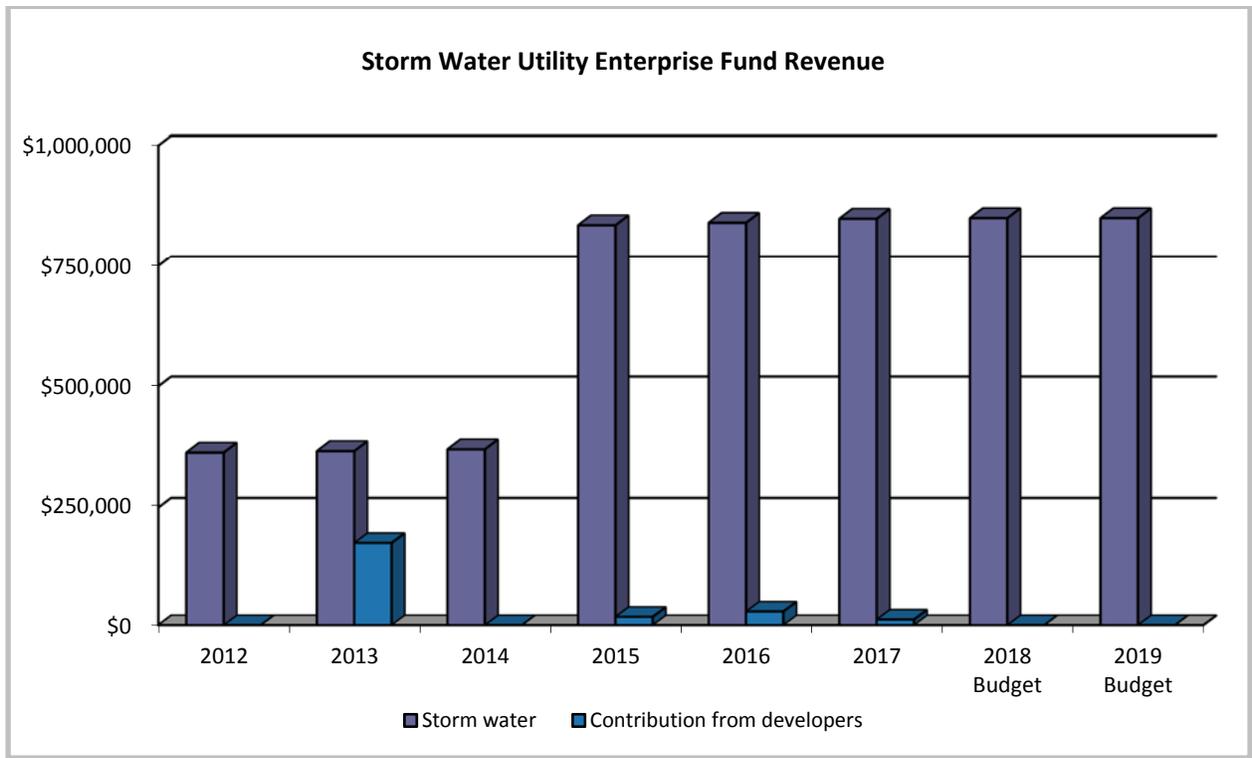
STORM WATER UTILITY ENTERPRISE FUND

Revenue

There are no fee changes proposed for the fiscal year.

Revenue	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget
Storm water	\$848,718	\$850,000	\$850,000
Contribution	11,880	0	0
Total	\$860,598	\$840,000	\$850,000

The City had a rate increase in FY 2015 which has allowed for projects to be completed, improvements made to the system, and regulatory requirements to be implemented. Below is a historical summary of revenues for the fund:



Personnel and Benefits

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

Operating Expenses

Department Directors were tasked with reviewing fund expenses and making adjustments as needed. Accounts with unspent funds were redistributed to accounts consistently running short. No significant changes were necessary in this fund.

Current Year

	FY 2018 Budget	Change	FY 2019 Proposed
Personnel and benefits	\$ 192,313	\$ 60,178	\$252,491
Operations	519,702	40,637	560,339
Capital	283,900	(217,700)	66,200
Contributions to reserves	137,985	(100,815)	37,170
Total	\$1,133,900	(\$217,700)	\$916,200

Prior year comparison with proposed budget:

- Reevaluation of interdepartment transfers for employee wage reimbursement
- Addition of Equipment operator employee from FY 2018
- Increase in disposal of street sweepings
- Capital requests change annually

Capital Assets

The following storm water projects are included in the FY 2019 budget:

Description	Amount
Mini X tractor	\$63,000
Mini X trailer 1/3	2,500
GIS Computer	700
	\$66,200

Transfers

The City's FY2019 fiscal year budget includes transfers from the Storm Water Utility Enterprise Fund to the General Fund and Water and Sewer Utility Enterprise Fund. These transfers compensate these Funds for the cost of providing services necessary to operate. These transfers total \$96,841 to the General Fund and \$2,830 to the Water and Sewer Utility Enterprise Fund.

Acct No	Acct Title	2016-17 Prior Year Actual	2017-18 Current Year Modified Budget	2018-19 Requested Budget	Adjustments To Requested Budget	2018-19 Recommended Budget	FY 2019 Budget vs. FY 2018
STORM WATER UTILITY FUND							
INTERGOVERNMENTAL							
51-33-701	GRANTS FROM LOCAL SOURCES	.00	.00	.00	.00	.00	.00
Total INTERGOVERNMENTAL:		.00	.00	.00	.00	.00	.00
MISCELLANEOUS REVENUE							
51-36-400	GAIN/LOSS ON SALE OF ASSETS	.00	.00	.00	.00	.00	.00
51-36-900	MISCELLANEOUS REVENUE	.00	.00	.00	.00	.00	.00
Total MISCELLANEOUS REVENUE:		.00	.00	.00	.00	.00	.00
ENTERPRISE REVENUE							
51-37-310	STORM SEWER UTILITY FEE	848,718.43	850,000.00	850,000.00	.00	850,000.00	.00
51-37-940	USE OF RETAINED EARNINGS	.00	.00	.00	.00	.00	.00
Total ENTERPRISE REVENUE:		848,718.43	850,000.00	850,000.00	.00	850,000.00	.00
CONTRIBUTIONS AND TRANSFERS							
51-38-300	CONTRIBUTION - PRIVATE SOURCE	11,880.00	.00	.00	.00	.00	.00
51-38-310	CONTRIBUTION FROM GENERAL F	.00	.00	.00	.00	.00	.00
51-38-350	CONTRIBUTION FROM U. E. FUND	.00	.00	.00	.00	.00	.00
51-38-700	CONTRB'N FROM RETAINED EARN	.00	.00	.00	.00	.00	.00
Total CONTRIBUTIONS AND TRANSFERS:		11,880.00	.00	.00	.00	.00	.00
Net Total STORM WATER UTILITY FUND:		860,598.43	850,000.00	850,000.00	.00	850,000.00	.00

Acct No	Acct Title	2016-17 Prior Year Actual	2017-18 Current Year Modified Budget	2018-19 Requested Budget	Adjustments To Requested Budget	2018-19 Recommended Budget	FY 2019 Budget vs. FY 2018
STORM WATER UTILITY FUND							
OPERATING EXPENDITURES							
51-40-090	EMPLOYEE WAGE REIMBURSEME	(3,855.96)	(2,570.00)	(2,566.00)	.00	(2,566.00)	4.00
51-40-100	OVERTIME	18,762.84	11,892.00	11,892.00	.00	11,892.00	.00
51-40-110	PERMANENT EMPLOYEES WAGES	91,292.18	117,544.00	154,102.00	(1,360.00)	152,742.00	35,198.00
51-40-120	PART-TIME/TEMPORARY WAGES	1,197.80	8,137.00	8,137.00	.00	8,137.00	.00
51-40-130	F.I.C.A.	8,289.25	10,523.00	13,321.00	(105.00)	13,216.00	2,693.00
51-40-140	RETIREMENT	19,611.13	22,884.00	29,073.00	(231.00)	28,842.00	5,958.00
51-40-150	INSURANCE	15,939.00	20,136.00	36,158.00	(338.00)	35,820.00	15,684.00
51-40-160	WORKMENS COMPENSATION	2,229.19	3,017.00	3,847.00	(29.00)	3,818.00	801.00
51-40-170	UNEMPLOYMENT COMPENSATION	.00	150.00	140.00	.00	140.00	(10.00)
51-40-180	UNIFORM ALLOWANCE	600.00	600.00	450.00	.00	450.00	(150.00)
51-40-200	MAINTENANCE	3,770.00	7,000.00	10,000.00	.00	10,000.00	3,000.00
51-40-210	BOOKS, SUBSCRIP., MEMBERSHI	126.44	5,000.00	5,000.00	.00	5,000.00	.00
51-40-220	PUBLIC NOTICES	198.08	500.00	1,000.00	.00	1,000.00	500.00
51-40-230	TRAVEL/TRAINING EXPENSE	670.00	2,000.00	6,500.00	2,500.00	9,000.00	7,000.00
51-40-240	OFFICE SUPPLIES AND EXPENSE	4,545.00	5,750.00	5,750.00	.00	5,750.00	.00
51-40-245	PUBLIC EDUCATION	123.59	1,000.00	2,000.00	.00	2,000.00	1,000.00
51-40-250	EQUIPMENT, SUPPLIES & MAINT	5,073.01	6,500.00	13,000.00	.00	13,000.00	6,500.00
51-40-280	TELEPHONE EXPENSE	.00	.00	1,500.00	.00	1,500.00	1,500.00
51-40-310	PROFESSIONAL AND TECHNICAL	35,618.63	25,035.00	26,720.00	.00	26,720.00	1,685.00
51-40-320	PROF & TECHNICAL - INTERDEPAR	91,710.96	92,123.00	97,730.00	(889.00)	96,841.00	4,718.00
51-40-321	PROF & TECHNICAL - INTER W/S	2,096.04	2,100.00	2,830.00	.00	2,830.00	730.00
51-40-420	FUEL	2,448.31	3,600.00	5,000.00	.00	5,000.00	1,400.00
51-40-430	VEHICLE MAINTENANCE	3,200.79	4,500.00	8,000.00	.00	8,000.00	3,500.00
51-40-460	SYSTEMS OPERATIONS EXPENSE	146,435.56	140,000.00	150,000.00	.00	150,000.00	10,000.00
51-40-500	LEASED PROPERTY	.00	11,450.00	.00	.00	.00	(11,450.00)
51-40-571	STREET SWEEPING DISPOSAL	6,453.36	11,000.00	20,000.00	.00	20,000.00	9,000.00
51-40-590	UNCOLLECTABLE ACCOUNTS	(156.83)	2,000.00	2,000.00	.00	2,000.00	.00
51-40-620	SUNDRY	.00	.00	.00	.00	.00	.00
51-40-670	DEPRECIATION	127,340.20	146,644.00	148,198.00	.00	148,198.00	1,554.00
51-40-690	WATER SAMPLES	.00	2,500.00	2,500.00	.00	2,500.00	.00
51-40-930	FRANCHISE FEE	50,923.10	51,000.00	51,000.00	.00	51,000.00	.00
51-40-940	RETAINED EARNINGS CONTRIBUTI	.00	137,985.00	36,718.00	452.00	37,170.00	(100,815.00)
Total STORM WATER UTILITY FUND:		634,641.67	850,000.00	850,000.00	.00	850,000.00	.00

Solid Waste Utility Enterprise Fund

Roy City Corporation FY 2019 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.

During the spring of FY 2016, the City made a determination to postpone the curb-side dumpster program until it was determined that the additional costs were beneficial. A clean-up program was implemented to help residents clean their yards of debris a couple of times a year. The clean-up system worked well and will be continued.

Revenue

The City's contractor for collection, Waste Management, has proposed a small rate increase which will be included in the FY 2019 rate calculation. Because the dumpster program has been discontinued and the clean-up program has been a suitable replacement, it has been determined that the overall collection rates will remain the same. The cost of the dumpster program was significantly more than the clean-up and was allocated to all residents through the user fee. The proposed rate structure for garbage and recycling is as follows:

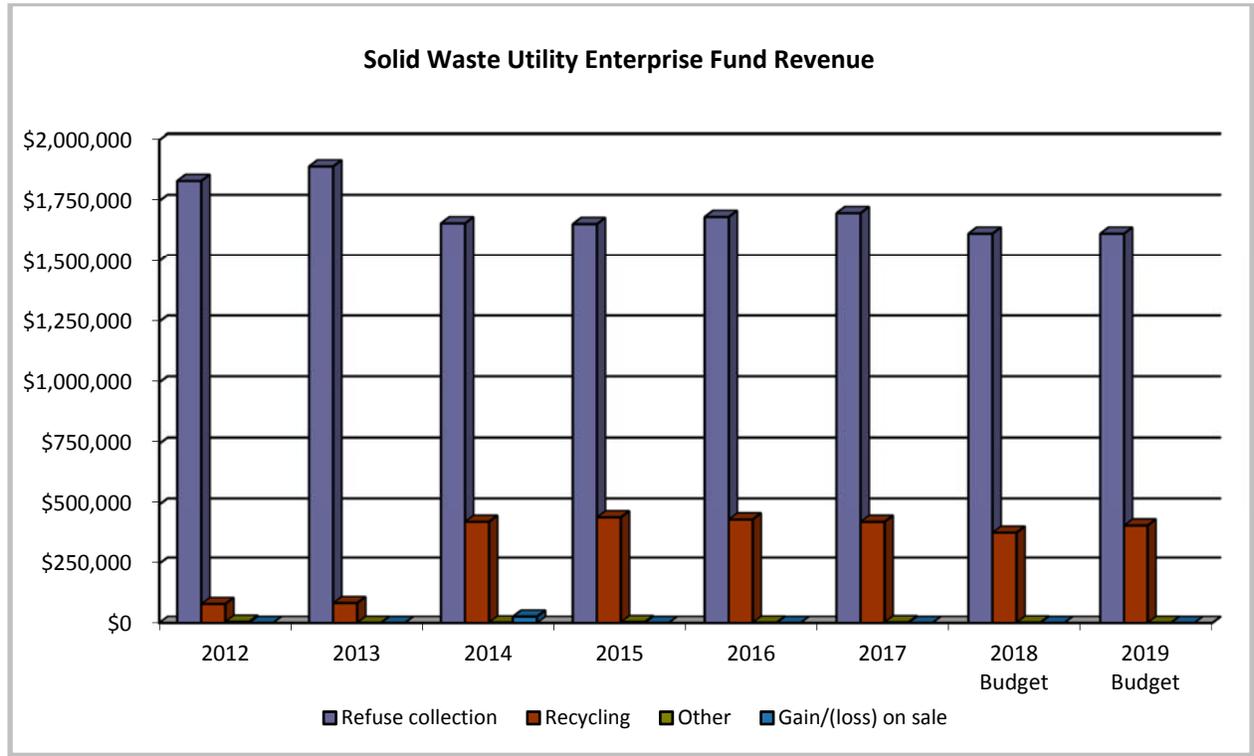
Billing Classification per unit	FY 2018	Change	FY 2019 Proposed
Garbage with recycling – Bi-monthly	\$ 21.88	\$0.00	\$ 21.88
Garbage without recycling – Bi-monthly	24.16	0.00	24.16
Garbage (county) – Bi-monthly	43.76	0.00	43.76
Garbage, recycling, extra 96 gallon can – Bi-monthly	36.00	0.00	36.00
Garbage, without recycling, extra 96 gallon can – Bi-monthly	38.28	0.00	38.28
Garbage, recycling, extra 64 gallon can – Bi-monthly	34.20	0.00	34.20
Garbage, without recycling, extra 64 gallon can – Bi-monthly	36.46	0.00	36.46
Extra cans	7.06	0.00	7.06

With the new rate structure, revenue from refuse collection and recycling is as follows:

Revenue	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget
Refuse collection	\$1,700,189	\$1,615,800	\$1,615,800
Recycling	425,136	380,400	410,000
Other	3,230	2,000	1,000
Total	\$2,128,555	\$1,998,200	\$2,026,800

The recycling program was implemented in 2014. Roy City’s contract with Waste Management includes a tiered rate schedule which changes with recycling participation. The City’s policy on recycling includes an opt-out option each June. Currently the City’s participation rate is at 75%, which is the lowest participation the City can have to receive the best rate from Waste Management. At this time it is anticipated that the participation level will hold, and no adjustment to a higher rate category needed.

A historical summary of fund revenue follows:



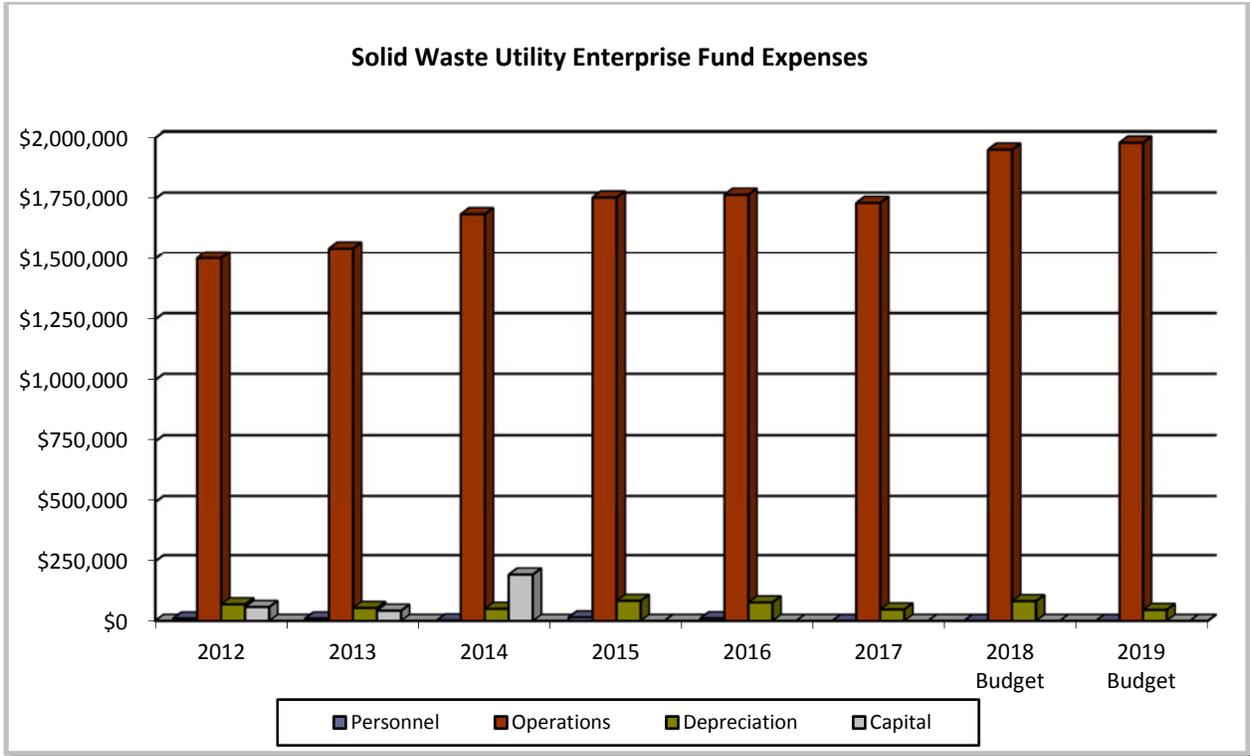
Personnel

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

Operating Expenditures

The City will see an increase from Weber County raising rates at the landfill and increase fees with Waste Management. These fees will be absorbed within the funds savings when the dumpster program was discontinued.

A summary of expenses for the fund is as follows:



Current Year

	FY 2018 Budget	Change	FY 2019 Proposed
Operations	\$1,880,038	\$101,649	\$1,981,687
Capital	0	0	0
Contributions to reserves	118,162	(73,049)	45,113
Total	\$1,998,200	\$28,600	\$2,026,800

Prior year comparison with proposed budget:

- Reevaluation of interdepartment transfers for employee wage reimbursement and inclusion of new positions
- Increased cost from Weber County landfill and Waste Management

Capital Assets

No capital purchases are proposed.

Transfers

The City's FY2019 fiscal year budget includes transfers from the Solid Waste Utility Enterprise Fund to the General Fund and Water and Sewer Utility Enterprise Fund. These transfers compensate these Funds for the cost of providing services necessary to operate. These transfers total \$111,378 to the General Fund and \$19,288 to the Water and Sewer Utility Enterprise Fund.

Acct No	Acct Title	2016-17 Prior Year Actual	2017-18 Current Year Modified Budget	2018-19 Requested Budget	Adjustments To Requested Budget	2018-19 Recommended Budget	FY 2019 Budget vs. FY 2018
SOLID WASTE UTILITY FUND							
MISCELLANEOUS REVENUE							
53-36-400	GAIN/(LOSS) ON SALE OF ASSETS	.00	.00	.00	.00	.00	.00
53-36-900	OTHER REVENUE - NOT IDENTIFIE	3,229.60	2,000.00	1,000.00	.00	1,000.00	(1,000.00)
Total MISCELLANEOUS REVENUE:		3,229.60	2,000.00	1,000.00	.00	1,000.00	(1,000.00)
ENTERPRISE REVENUE							
53-37-710	REFUSE COLLECTION	1,700,189.14	1,615,800.00	1,615,000.00	800.00	1,615,800.00	.00
53-37-750	RECYCLING REVENUE	425,135.93	380,400.00	380,000.00	30,000.00	410,000.00	29,600.00
53-37-940	USE OF RETAINED EARNINGS	.00	.00	.00	.00	.00	.00
Total ENTERPRISE REVENUE:		2,125,325.07	1,996,200.00	1,995,000.00	30,800.00	2,025,800.00	29,600.00
Net Total SOLID WASTE UTILITY FUND:		2,128,554.67	1,998,200.00	1,996,000.00	30,800.00	2,026,800.00	28,600.00

Acct No	Acct Title	2016-17 Prior Year Actual	2017-18 Current Year Modified Budget	2018-19 Requested Budget	Adjustments To Requested Budget	2018-19 Recommended Budget	FY 2019 Budget vs. FY 2018
SOLID WASTE UTILITY FUND							
SOLID WASTE ADMINISTRATION							
53-40-100	OVERTIME	.00	.00	.00	.00	.00	.00
53-40-110	PERMANENT EMPLOYEES WAGES	.00	.00	.00	.00	.00	.00
53-40-120	PART-TIME/TEMPORARY WAGES	.00	.00	.00	.00	.00	.00
53-40-130	F.I.C.A.	.00	.00	.00	.00	.00	.00
53-40-140	RETIREMENT	.00	.00	.00	.00	.00	.00
53-40-150	INSURANCE	.00	.00	.00	.00	.00	.00
53-40-160	WORKMENS COMPENSATION	.00	.00	.00	.00	.00	.00
53-40-170	UNEMPLOYMENT COMPENSATION	.00	.00	.00	.00	.00	.00
53-40-210	BOOKS, SUBSCRIP., MEMBERSHI	78.66	165.00	165.00	.00	165.00	.00
53-40-220	PUBLIC NOTICES	238.95	150.00	150.00	.00	150.00	.00
53-40-230	TRAVEL/TRAINING EXPENSE	108.44	650.00	650.00	.00	650.00	.00
53-40-240	OFFICE SUPPLIES	8,282.52	12,000.00	12,000.00	.00	12,000.00	.00
53-40-250	EQUIPMENT SUPPLIES & MAINT	729.76	740.00	740.00	.00	740.00	.00
53-40-280	TELEPHONE EXPENSE	92.03	280.00	280.00	.00	280.00	.00
53-40-310	PROFESSIONAL & TECHNICAL SVC	10,984.93	11,840.00	13,235.00	.00	13,235.00	1,395.00
53-40-320	PROF & TECH - INTERDEPARTMEN	94,767.96	106,663.00	111,969.00	(591.00)	111,378.00	4,715.00
53-40-321	PROF & TECH - INTERDEPT W/S U	26,301.00	19,451.00	19,288.00	.00	19,288.00	(163.00)
53-40-360	INFORMATION TECHNOLOGY	7,711.02	8,472.00	9,924.00	.00	9,924.00	1,452.00
53-40-420	FUEL	.00	3,000.00	3,000.00	.00	3,000.00	.00
53-40-430	VEHICLE MAINTENANCE	.00	2,500.00	2,500.00	.00	2,500.00	.00
53-40-510	INSURANCE	5,805.96	5,835.00	6,337.00	.00	6,337.00	502.00
53-40-560	CONTRACT - RESIDENTIAL PICKUP	658,656.86	691,240.00	695,240.00	40,000.00	735,240.00	44,000.00
53-40-561	CONTRACT - RECYCLING PICK-UP	298,394.72	312,780.00	312,780.00	15,060.00	327,840.00	15,060.00
53-40-570	COUNTY LANDFILL - RESIDENTIAL	477,332.21	519,900.00	519,900.00	36,960.00	556,860.00	36,960.00
53-40-571	COUNTY LANDFILL - DUMPSTER P	14,006.71	14,300.00	8,300.00	.00	8,300.00	(6,000.00)
53-40-590	UNCOLLECTIBLE ACCOUNTS	1,760.84	4,000.00	6,000.00	.00	6,000.00	2,000.00
53-40-620	SUNDRY CHARGES	14.14	200.00	200.00	.00	200.00	.00
53-40-670	DEPRECIATION	47,956.61	46,100.00	46,100.00	.00	46,100.00	.00
53-40-930	FRANCHISE FEE - SOLID WASTE	127,494.42	119,772.00	119,772.00	1,728.00	121,500.00	1,728.00
53-40-940	RETAINED EARNINGS	.00	118,162.00	107,470.00	(62,357.00)	45,113.00	(73,049.00)
Total SOLID WASTE UTILITY FUND:		1,780,717.74	1,998,200.00	1,996,000.00	30,800.00	2,026,800.00	28,600.00

Internal Service Funds

Roy City Corporation FY 2019 Budget

IN THIS SECTION:

- Fund Summary
 - Information Technology
 - Risk Management

Information Technology Fund

Roy City Corporation FY 2019 Budget

IN THIS SECTION:

- Revenues
- Expenses

INFORMATION TECHNOLOGY FUND

The Information Technology Fund is an internal service fund that operates for the purpose of providing computer hardware, software, and technical support to the various departments of the City. Funding is provided by the General Fund, Water and Sewer Utility Enterprise Fund, and Solid Waste Utility Fund and totals \$496,231.

Personnel and Benefits

Currently within the department there are two equal positions. With the retirement of an individual the department will restructure with one of the positions as a supervisor. This will help in the daily operations. As stated above for the General Fund, the budget includes a 2.0% to 2.5% (depending on years of service) merit and 4% increases to health insurance.

Operating Expenses

Some increases occurred in professional and technical fees related to support contracts and subscriptions.

Current Year

	FY 2018 Budget	Change	FY 2019 Proposed
Personnel and benefits	\$198,693	(\$7,914)	\$190,779
Operations	234,655	20,969	255,624
Capital	65,000	0	65,000
Contributions to reserves	0	49,828	49,828
Total	\$498,348	\$62,883	\$561,231

Prior year comparison with proposed budget:

- Change in personnel
- Increase in depreciation

Capital Assets

Capital outlay includes the following:

Description	Amount
Police laptop rotation	\$24,000
Hardware for server repairs	4,500
Access Control Upgrade	15,000
IT Laptop	2,000
Exchange Server 2018	17,000
Software for server repairs	2,500
	\$65,000

Acct No	Acct Title	2016-17 Prior Year Actual	2017-18 Current Year Modified Budget	2018-19 Requested Budget	Adjustments To Requested Budget	2018-19 Recommended Budget	FY 2019 Budget vs. FY 2018
INFORMATION TECHNOLOGY							
MISCELLANEOUS REVENUE							
60-36-400	GAIN (LOSS) - DISPOSAL OF F/A	.00	.00	.00	.00	.00	.00
60-36-900	MISCELLANEOUS INCOME	.00	.00	.00	.00	.00	.00
Total MISCELLANEOUS REVENUE:		.00	.00	.00	.00	.00	.00
CONTRIBUTIONS AND TRANSFERS							
60-38-700	CONTRIBUTION FROM FUND BALA	.00	9,732.00	.00	.00	.00	(9,732.00)
Total CONTRIBUTIONS AND TRANSFERS:		.00	9,732.00	.00	.00	.00	(9,732.00)
SPECIAL FUND REVENUE							
60-39-910	CHARGES FOR DATA PROCESSING	385,569.00	423,616.00	496,231.00	.00	496,231.00	72,615.00
Total SPECIAL FUND REVENUE:		385,569.00	423,616.00	496,231.00	.00	496,231.00	72,615.00
Net Total INFORMATION TECHNOLOGY:		385,569.00	433,348.00	496,231.00	.00	496,231.00	62,883.00

Acct No	Acct Title	2016-17 Prior Year Actual	2017-18 Current Year Modified Budget	2018-19 Requested Budget	Adjustments To Requested Budget	2018-19 Recommended Budget	FY 2019 Budget vs. FY 2018
INFORMATION TECHNOLOGY							
OPERATING EXPENDITURES							
60-40-090	EMPLOYEE WAGE REIMBURSEME	.00	.00	.00	.00	.00	.00
60-40-100	OVERTIME	4,192.43	3,000.00	3,000.00	.00	3,000.00	.00
60-40-110	PERMANENT EMPLOYEES WAGES	114,616.24	128,873.00	123,327.00	(1,335.00)	121,992.00	(6,881.00)
60-40-120	PART-TIME/TEMPORARY WAGES	.00	.00	.00	.00	.00	.00
60-40-130	F.I.C.A.	8,399.76	10,089.00	9,665.00	(102.00)	9,563.00	(526.00)
60-40-140	RETIREMENT	21,547.96	24,357.00	23,067.00	(247.00)	22,820.00	(1,537.00)
60-40-150	INSURANCE	28,336.81	29,429.00	30,849.00	(289.00)	30,560.00	1,131.00
60-40-160	WORKMENS COMPENSATION	2,450.85	2,845.00	2,773.00	(29.00)	2,744.00	(101.00)
60-40-170	UNEMPLOYMENT COMPENSATION	.00	100.00	100.00	.00	100.00	.00
60-40-210	BOOKS, SUBSCRIP., MEMBERSHI	3,334.56	1,650.00	1,650.00	.00	1,650.00	.00
60-40-220	PUBLIC NOTICES	.00	.00	.00	.00	.00	.00
60-40-230	TRAVEL/TRAINING EXPENSE	2,990.00	3,500.00	3,500.00	.00	3,500.00	.00
60-40-240	OFFICE SUPPLIES & EXPENSE	167.87	300.00	300.00	.00	300.00	.00
60-40-280	TELEPHONE EXPENSE	918.24	1,380.00	2,280.00	.00	2,280.00	900.00
60-40-300	SYSTEM SUPPLIES & MAINTENAN	38,189.38	45,400.00	45,400.00	.00	45,400.00	.00
60-40-310	PROFESSIONAL & TECHNICAL SVC	88,829.09	106,943.00	110,244.00	.00	110,244.00	3,301.00
60-40-420	FUEL	209.69	500.00	500.00	.00	500.00	.00
60-40-430	VEHICLE MAINTENANCE	572.56	250.00	250.00	.00	250.00	.00
60-40-550	DEPRECIATION	64,107.78	74,732.00	91,500.00	.00	91,500.00	16,768.00
60-40-620	SUNDRY CHARGES	.00	.00	.00	.00	.00	.00
Total OPERATING EXPENDITURES:		378,863.22	433,348.00	448,405.00	(2,002.00)	446,403.00	13,055.00
TRANSFERS & OTHER USES							
60-48-800	APPROPR. INCREASE IN FUND BA	.00	.00	47,826.00	2,002.00	49,828.00	49,828.00
Total TRANSFERS & OTHER USES:		.00	.00	47,826.00	2,002.00	49,828.00	49,828.00
Total INFORMATION TECHNOLOGY:		378,863.22	433,348.00	496,231.00	.00	496,231.00	62,883.00

Risk Management Fund

Roy City Corporation FY 2019 Budget

IN THIS SECTION:

- Revenues
- Expenses

RISK MANAGEMENT FUND

The Risk Management Fund is also an internal service fund and is used to account for the cost of insurance premiums and claims made against the City. Money is accumulated in this fund to pay premiums for liability and property damage insurance and other claims. The fund is financed by charges made to the General Fund, Water and Sewer Utility Enterprise Fund and Solid Waste Utility Fund.

The total operating budget of the Risk Management Fund is \$316,872, an 8.6% increase over the previous year.

The budget includes estimates for claims occurring during the year. In addition, the City reimburses the Utah Risk Management Mutual Association for the settlement of claims. Large settlements are repaid over a five year period.

Current Year

	FY 2018 Budget	Change	FY 2019 Proposed
General risk management	\$ 23,050	\$18,272	\$ 41,322
Insurance premiums	159,500	6,850	166,350
Claims	109,200	0	109,200
Total	\$291,750	\$25,122	\$316,872

Acct No	Acct Title	2016-17 Prior Year Actual	2017-18 Current Year Modified Budget	2018-19 Requested Budget	Adjustments To Requested Budget	2018-19 Recommended Budget	FY 2019 Budget vs. FY 2018
RISK MANAGEMENT FUND							
MISCELLANEOUS REVENUE							
63-36-900	MISCELLANEOUS INCOME	.00	.00	.00	.00	.00	.00
Total MISCELLANEOUS REVENUE:		.00	.00	.00	.00	.00	.00
CONTRIBUTIONS AND TRANSFERS							
63-38-000	TRANSFER FROM GENERAL FUND	.00	.00	.00	.00	.00	.00
63-38-220	TRANSFER FROM UTILITY FUND	.00	.00	.00	.00	.00	.00
63-38-500	CLAIMS REIMBURSEMENT	11,027.71	.00	.00	.00	.00	.00
63-38-510	USE OF RETAINED EARNINGS	.00	.00	.00	.00	.00	.00
Total CONTRIBUTIONS AND TRANSFERS:		11,027.71	.00	.00	.00	.00	.00
SPECIAL FUND REVENUE							
63-39-920	CHARGES FOR INSURANCE COVER	290,300.04	291,750.00	316,872.00	.00	316,872.00	25,122.00
Total SPECIAL FUND REVENUE:		290,300.04	291,750.00	316,872.00	.00	316,872.00	25,122.00
Net Total RISK MANAGEMENT FUND:		301,327.75	291,750.00	316,872.00	.00	316,872.00	25,122.00

Acct No	Acct Title	2016-17 Prior Year Actual	2017-18 Current Year Modified Budget	2018-19 Requested Budget	Adjustments To Requested Budget	2018-19 Recommended Budget	FY 2019 Budget vs. FY 2018
RISK MANAGEMENT FUND							
OPERATING EXPENDITURES							
63-40-210	BOOKS, SUBSCRIP., MEMBERSHI	.00	.00	.00	.00	.00	.00
63-40-220	PERSONNEL TRAINING MATERIAL	.00	.00	500.00	.00	500.00	500.00
63-40-230	TRAVEL/TRAINING	178.08	850.00	1,225.00	.00	1,225.00	375.00
63-40-240	INCENTIVE PROGRAMS - RISK MG	1,396.50	1,700.00	10,000.00	.00	10,000.00	8,300.00
63-40-250	PRE-EMPLOYMENT EXP - ADMIN	9,022.20	9,500.00	17,475.00	.00	17,475.00	7,975.00
63-40-490	GENERAL RISK MANAGEMENT	10,647.30	11,000.00	12,122.00	.00	12,122.00	1,122.00
63-40-500	INSURANCE PREMIUMS	159,086.77	159,500.00	166,350.00	.00	166,350.00	6,850.00
63-40-510	ADMIN EXPENDITURES	.00	.00	.00	.00	.00	.00
63-40-660	REIMBURSEMENT-PRESCIP SAFE	.00	.00	.00	.00	.00	.00
63-40-680	RESERVES FOR CLAIMS	113,965.22	109,200.00	109,200.00	.00	109,200.00	.00
Total OPERATING EXPENDITURES:		294,296.07	291,750.00	316,872.00	.00	316,872.00	25,122.00
TRANSFERS & OTHER USES							
63-48-301	RESIDUAL EQUITY TRANSFER - GF	.00	.00	.00	.00	.00	.00
63-48-302	RESIDUAL EQUITY TRANSFER - UE	.00	.00	.00	.00	.00	.00
63-48-800	APPROPR. INCREASE IN FUND BA	.00	.00	.00	.00	.00	.00
Total TRANSFERS & OTHER USES:		.00	.00	.00	.00	.00	.00
Total RISK MANAGEMENT FUND:		294,296.07	291,750.00	316,872.00	.00	316,872.00	25,122.00

Special Revenue Funds

Roy City Corporation FY 2019 Budget

IN THIS SECTION:

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

Storm Sewer Development Fund

Roy City Corporation FY 2019 Budget

IN THIS SECTION:

- Revenues
- Expenses

Tab – Storm Sewer Development

SPECIAL REVENUE FUNDS

Storm Sewer Development Fund

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

Revenue	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget
Storm sewer fees	\$20,250	\$18,750	\$ 20,000
Interest	2,248	2,000	2,000
Contribution from fund balance	0	125,250	124,000
Total	\$22,498	\$146,000	\$146,000

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

Description	Amount
4800 So. Storm Drain	\$146,000
	\$146,000

Park Development Fund

Revenue for the Park Development Fund is also generated from impact fees charged on building permits and is estimated to be \$20,000. The impact fee is \$1,000 per building lot and is not charged to commercial development. For FY 2019 the City estimates that 20 homes will be constructed.

Revenue	FY 2017 Actual	FY 2018 Budget	FY 2019 Budget
Park development fees	\$104,400	\$25,000	\$20,000
Interest	3,216	3,000	3,000
Contribution from fund balance	0	0	0
Total	\$107,616	\$28,000	\$23,000

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

Description	Amount
Improvements at North Park	\$200,000
	\$200,000

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

There is currently no plan for expansion of the cemetery.

Acct No	Acct Title	2016-17 Prior Year Actual	2017-18 Current Year Modified Budget	2018-19 Requested Budget	Adjustments To Requested Budget	2018-19 Recommended Budget	FY 2019 Budget vs. FY 2018
STORM SEWER DEVELOPMENT							
CHARGES FOR SERVICES							
67-34-100	STORM SEWER DEVELOPMENT FE	20,250.00	18,750.00	20,000.00	.00	20,000.00	1,250.00
67-34-330	SEWER CONNECTION FEE	.00	.00	.00	.00	.00	.00
Total CHARGES FOR SERVICES:		20,250.00	18,750.00	20,000.00	.00	20,000.00	1,250.00
MISCELLANEOUS REVENUE							
67-36-100	INTEREST EARNINGS	2,247.53	2,000.00	2,000.00	.00	2,000.00	.00
67-36-900	MISCELLANEOUS REVENUE	.00	.00	.00	.00	.00	.00
Total MISCELLANEOUS REVENUE:		2,247.53	2,000.00	2,000.00	.00	2,000.00	.00
CONTRIBUTIONS AND TRANSFERS							
67-38-700	CONTRIBUTION FROM FUND BALA	.00	125,250.00	124,000.00	.00	124,000.00	(1,250.00)
Total CONTRIBUTIONS AND TRANSFERS:		.00	125,250.00	124,000.00	.00	124,000.00	(1,250.00)
Net Total STORM SEWER DEVELOPMENT:		22,497.53	146,000.00	146,000.00	.00	146,000.00	.00

Acct No	Acct Title	2016-17 Prior Year Actual	2017-18 Current Year Modified Budget	2018-19 Requested Budget	Adjustments To Requested Budget	2018-19 Recommended Budget	FY 2019 Budget vs. FY 2018
STORM SEWER DEVELOPMENT							
OPERATING EXPENDITURES							
67-40-200	MAINTENANCE	.00	.00	.00	.00	.00	.00
67-40-310	CAPITAL PROJECTS	22,835.95	146,000.00	146,000.00	.00	146,000.00	.00
67-40-320	CONTRIBUTION TO FUND BALANC	.00	.00	.00	.00	.00	.00
67-40-740	NEW EQUIPMENT	.00	.00	.00	.00	.00	.00
Total OPERATING EXPENDITURES:		22,835.95	146,000.00	146,000.00	.00	146,000.00	.00
Total STORM SEWER DEVELOPMENT:		22,835.95	146,000.00	146,000.00	.00	146,000.00	.00

Park Development Fund

Roy City Corporation FY 2019 Budget

IN THIS SECTION:

- Revenues
- Expenses

Tab - Park Development

Acct No	Acct Title	2016-17 Prior Year Actual	2017-18 Current Year Modified Budget	2018-19 Requested Budget	Adjustments To Requested Budget	2018-19 Recommended Budget	FY 2019 Budget vs. FY 2018
PARK DEVELOPMENT							
INTERGOVERNMENTAL							
68-33-180	LAND & WATER CONSERV GRANT	.00	.00	.00	.00	.00	.00
68-33-190	R.A.M.P. TAX ALLOCATION	.00	.00	.00	.00	.00	.00
68-33-590	STATE REVENUE - OTHER	.00	.00	.00	.00	.00	.00
Total INTERGOVERNMENTAL:		.00	.00	.00	.00	.00	.00
CHARGES FOR SERVICES							
68-34-100	PARK DEVELOPMENT FEES	104,400.00	25,000.00	20,000.00	.00	20,000.00	(5,000.00)
Total CHARGES FOR SERVICES:		104,400.00	25,000.00	20,000.00	.00	20,000.00	(5,000.00)
MISCELLANEOUS REVENUE							
68-36-100	INTEREST EARNINGS	3,216.19	3,000.00	3,000.00	.00	3,000.00	.00
Total MISCELLANEOUS REVENUE:		3,216.19	3,000.00	3,000.00	.00	3,000.00	.00
CONTRIBUTIONS AND TRANSFERS							
68-38-110	EQUITY TRANSFER - CAP PROJ FN	.00	.00	.00	.00	.00	.00
68-38-130	TRANSFER FROM GENERAL FUND	.00	.00	.00	.00	.00	.00
68-38-400	CONTRIBUTION - OTHER GOVT UNI	.00	.00	.00	.00	.00	.00
68-38-700	CONTRIBUTION FROM FUND BALA	.00	87,000.00	140,000.00	37,000.00	177,000.00	90,000.00
Total CONTRIBUTIONS AND TRANSFERS:		.00	87,000.00	140,000.00	37,000.00	177,000.00	90,000.00
Net Total PARK DEVELOPMENT:		107,616.19	115,000.00	163,000.00	37,000.00	200,000.00	85,000.00

Acct No	Acct Title	2016-17 Prior Year Actual	2017-18 Current Year Modified Budget	2018-19 Requested Budget	Adjustments To Requested Budget	2018-19 Recommended Budget	FY 2019 Budget vs. FY 2018
PARK DEVELOPMENT							
OPERATING EXPENDITURES							
68-40-200	MAINTENANCE	2,296.00	.00	48,000.00	(48,000.00)	.00	.00
68-40-300	PROFESSIONAL & TECHNICAL SVC	.00	.00	.00	.00	.00	.00
68-40-310	CAPITAL PROJECTS	146,876.19	115,000.00	115,000.00	85,000.00	200,000.00	85,000.00
68-40-320	CONTRIBUTION TO FUND BALANC	.00	.00	.00	.00	.00	.00
68-40-710	LAND PURCHASE	.00	.00	.00	.00	.00	.00
68-40-740	NEW EQUIPMENT	.00	.00	.00	.00	.00	.00
68-40-780	A.D.A. IMPROVEMENTS	.00	.00	.00	.00	.00	.00
68-40-920	TRANSFER TO GENERAL FUND	.00	.00	.00	.00	.00	.00
68-40-930	TRANSFER TO CAPITAL PROJECTS	.00	.00	.00	.00	.00	.00
Total OPERATING EXPENDITURES:		149,172.19	115,000.00	163,000.00	37,000.00	200,000.00	85,000.00
Total PARK DEVELOPMENT:		149,172.19	115,000.00	163,000.00	37,000.00	200,000.00	85,000.00

Cemetery Perpetual Fund

Roy City Corporation FY 2019 Budget

IN THIS SECTION:

- Revenues
- Expenses

Tab - Cemetery

Acct No	Acct Title	2016-17 Prior Year Actual	2017-18 Current Year Modified Budget	2018-19 Requested Budget	Adjustments To Requested Budget	2018-19 Recommended Budget	FY 2019 Budget vs. FY 2018
CEMETERY FUND							
MISCELLANEOUS REVENUE							
75-36-100	INTEREST EARNINGS	.00	.00	.00	.00	.00	.00
75-36-820	SALES OF LOTS	36.00	.00	.00	.00	.00	.00
	Total MISCELLANEOUS REVENUE:	36.00	.00	.00	.00	.00	.00
	Net Total CEMETERY FUND:	36.00	.00	.00	.00	.00	.00

Acct No	Acct Title	2016-17 Prior Year Actual	2017-18 Current Year Modified Budget	2018-19 Requested Budget	Adjustments To Requested Budget	2018-19 Recommended Budget	FY 2019 Budget vs. FY 2018
CEMETERY FUND							
OPERATING EXPENDITURES							
75-40-260	BUILDING, GROUNDS, SUPPLY MAI	.00	.00	.00	.00	.00	.00
75-40-740	EQUIPMENT	.00	.00	.00	.00	.00	.00
Total OPERATING EXPENDITURES:		.00	.00	.00	.00	.00	.00
TRANSFERS & OTHER USES							
75-48-800	APPROPR. INCREASE IN FUND BA	.00	.00	.00	.00	.00	.00
Total TRANSFERS & OTHER USES:		.00	.00	.00	.00	.00	.00
Total CEMETERY FUND:		.00	.00	.00	.00	.00	.00