

FISCAL YEAR 2019-2020

BUDGET

SUBMITTED BY:

CITY MANAGER MATTHEW D. ANDREWS

ROY CITY BUDGET
Fiscal Year Ending June 30, 2020

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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

Matthew D. Andrews, *City Manager*

Andrew H. Blackburn, *City Attorney*

Carl G. Merino, *Chief of Police*

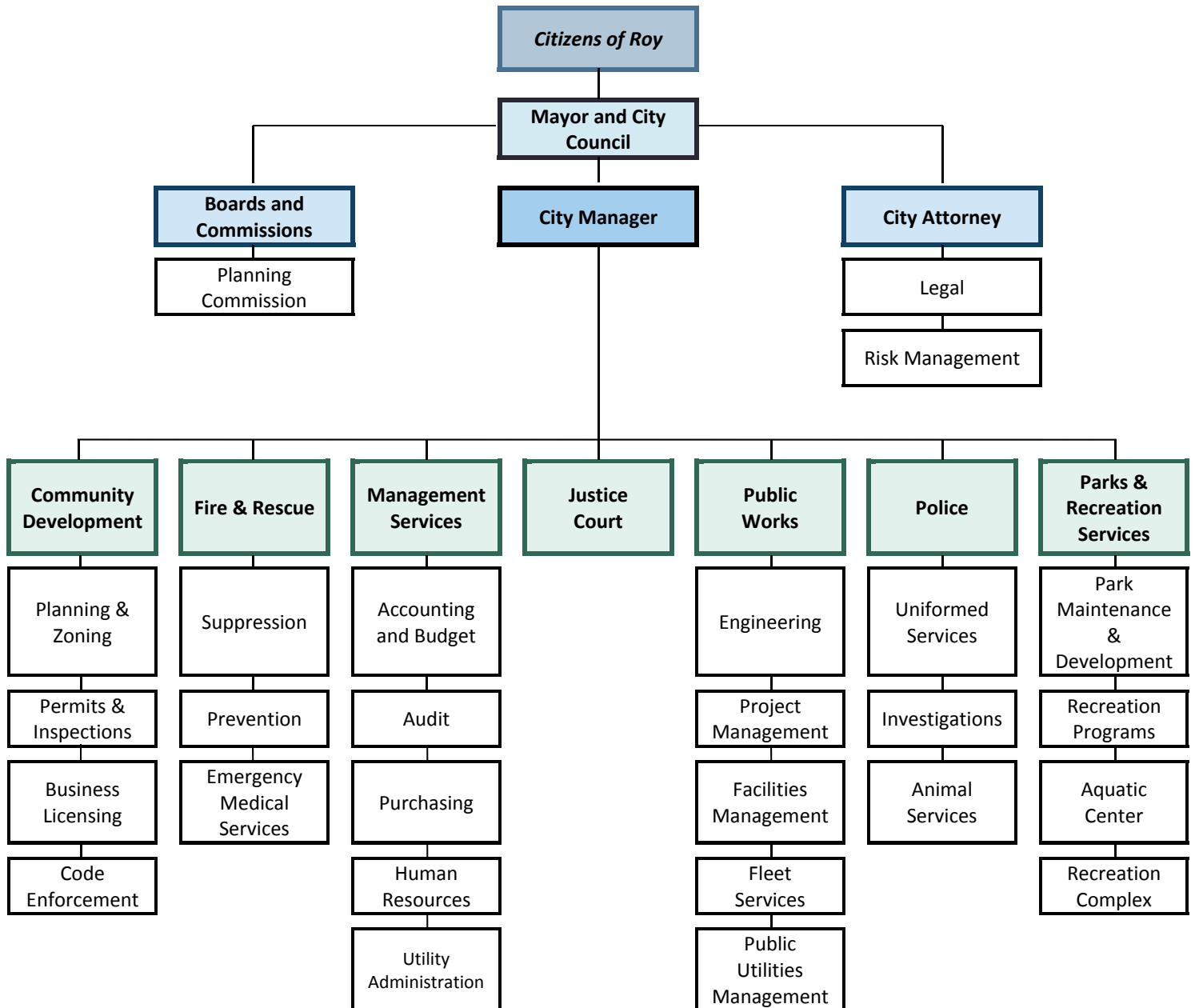
Travis J. Flint, *Parks & Recreation and Leisure Services Director*

S. Ross Oliver, *Public Works Director*

Jeffrey R. Comeau, *Fire Chief*

Camille Cook, *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 February with the distribution of budget request forms to all departments. The Department Directors and their staff are responsible for compiling budget figures, which are then reviewed and adjusted by the City Manager and Management Services Director during a series of inter-departmental meetings.

Date	Activity
February 22, 2019	Distribute budget request forms and instructions to Department Directors
March 18, 2019	Deadline for submitting budget requests – review and compile requests
April 12 - 15, 2019	Budget meetings with Department Directors
Ongoing	Review and revise budget requests with Department Directors for inclusion in Tentative FY 2020 Budget
May 7, 2019	Presentation of Tentative FY 2020 Budget to Mayor and City Council
June 4, 2019	Public hearing on FY 2020 Budget and adoption of Resolution unless adjustments necessitated through budget hearing
June 18, 2019	City Council adoption of FY 2020 Budget if adjustments recommended at June 4, 2019 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 2019-2020 fiscal year, which begins July 1, 2019 and ends June 30, 2020. Roy City remains in good financial condition and its fund and departmental budgets are in balance. This document reflects the efforts of the City's Manager, Department Directors, their staffs and each of you.

Budget Summary,

The total General Fund budget for fiscal year 2020 is \$18,545,966. 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 2019-20:

1. Administration has allocated a budget line item for beautification efforts. We will continue with innovative ways to assist neighborhood cleanups throughout the city.
2. With the success of the new Adopt-A-Trail program the Parks and Recreation Department, along with the Beautification Committee, we'll continue to assist in ways that our community can help beautify our parks and trails.
3. We will complete the upgrades to Municipal Park as a point of civic pride and an attraction to the local area.

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 2019-20:

1. We will continue to look at creative ways to assist businesses through ways like the RDA loan program and business advisory committee.
2. Administration will work closely with the Economic Development committee to strive to bring new business to Roy.
3. We will look for ways the City can assist growth by creating new CRA's and extend existing RDA's.

Infrastructure

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

Objectives for 2019-20:

1. The City will commission utility rate studies to revise utility rates to keep up with future infrastructure demands.
2. The purchase and demolition of Weber Valley Detention Center (MOWEDA) will allow for new growth and allow for the termination of a land lease agreement to save fund in the future.
3. 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 2019-20:

1. The City will maintain the employee's step-increase program and allow employees to move up through the pay scale.
2. Provide supervisor training to build up the managerial and leadership skills among our supervisory staff.
3. Reevaluated training budgets to empower employees to effectively and efficiently do their jobs.

Traffic

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

Objectives for 2019-20:

1. City leadership will work with State Legislators to move the 5600 South widening project up in the State's queue.
2. Look for ways to implement the City approved Transportation Plan and continue conversation on ways to improve safety to our City streets.
3. Work with UDOT to facilitate the impact study they must perform in order to do the 5600 South interchange and other potential 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 2020 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,

A handwritten signature in blue ink, appearing to read 'Matthew Andrews', with a stylized flourish at the end.

Matthew Andrews
City Manager

OVERVIEW OF THE ROY CITY FY 2020 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 2020.

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 2020:

Governmental Funds					
	General, includes Roads & Transportation	Capital Projects	Storm Sewer Development	Park Development	Cemetery
Financing Sources:					
Taxes and Assessments	\$12,533,000	\$ 0	\$ 0	\$ 0	\$ 0
Licenses and Permits	406,900	0	0	0	0
Intergovernmental	1,609,025	0	0	0	0
Charges for Services	2,524,500	0	25,000	30,000	0

Fines and Forfeitures	621,000	0	0	0	0
Interest / Miscellaneous	251,000	30,000	4,500	4,000	0
Other Sources	10,000	0	0	0	0
Transfers in	194,041	185,500	0	0	0
Contributions – other govts	390,000	0	0	0	0
Use of fund balance	6,500	168,000	116,500	56,000	0
Total Financing Sources	18,545,966	383,500	146,000	90,000	0
Financing Uses:					
General Government	(2,641,790)	(20,000)	0	0	0
Public Safety	(9,015,730)	(213,500)	0	0	0
Public Works	(3,188,161)	0	(146,000)	0	0
Parks and Recreation	(2,837,814)	(150,000)	0	(90,000)	0
Transfers out	(862,471)	0	0	0	0
Increase in fund balance	0	0	0	0	0
Total Financing Uses	(18,545,966)	(383,500)	(146,000)	(90,000)	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 Local Governments Trust (ULGT) for its liability and property damage insurance. Insurance for facilities, equipment, and vehicles is purchased from private insurers. The Risk Management Fund is finance 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 2020:

	Utility Enterprise Funds			Internal Service Funds	
	Water and Sewer	Storm Water	Solid Waste	Information Technology	Risk Management
Revenues:					
Charges for services	\$8,538,803	\$850,000	\$2,230,432	\$627,944	\$249,452
Interest and miscellaneous	246,000	22,000	69,500	0	0
Total revenues	8,784,803	872,000	2,299,932	627,944	249,452
Expenses:					
General government	(601,932)	0	0	(477,116)	(249,452)
Public works	(7,992,212)	(872,000)	(2,325,269)	0	0
Total expenses	(8,594,144)	(872,000)	(2,325,269)	(477,116)	(249,452)
Operating revenue	190,659	0	(25,337)	150,828	0
Non-operating revenue (expense)					
Intergovernmental	0	0	0	0	0
Debt service	(88,161)	0	0	0	0
Contributions	0	0	0	0	0
Transfers in	0	0	0	0	0
Total non-operating revenues and expenses	(88,161)	0	0	0	0
Change in retained earnings	\$ 102,498	\$ 0	(\$ 25,337)	\$ 150,828	\$ 0
Other cash outlays:					
Principal payment on debt	(\$ 437,000)				
Capital assets	(\$ 1,120,200)	(\$ 229,350)	(\$ 135,450)	(\$ 101,000)	

In Conclusion

The information presented above is a condensed version of Roy City's FY 2020 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 2020 Budget

IN THIS SECTION:

- Fund Summary
 - Revenues
 - Expenditures

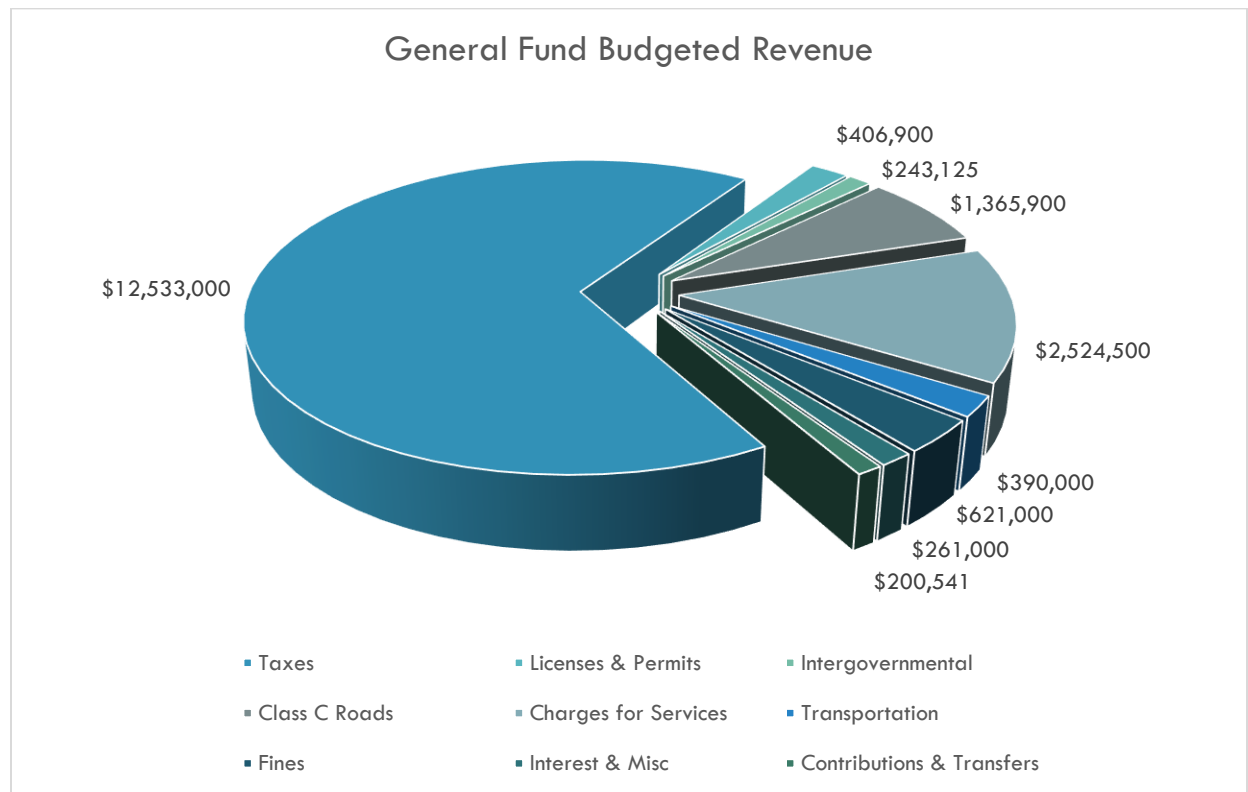
Tab – General Fund

GENERAL FUND, INCLUDING CLASS C ROADS AND TRANSPORTATION INFRASTRUCTURE

Revenues

The total FY 2020 General Fund budget of \$18,545,966 including Class C Roads and Transportation Infrastructure represents a decrease of 2.66% 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 \$298,253 compared to the prior year. In the prior year, fund balance reserves were used to make needed capital purchases and to reduce the reserves.

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 have minimal increases. The ambulance and transport services revenue amount is projected to increase slightly. Recreational program fees have plateaued.

Fines from the Justice Court are projected to decrease. The number of filings and fines collected for the Roy City Justice Court have been decreasing over the past year. Weber County Justice Court has confirmed that they will remain with the Roy Justice Court for FY 2020. The fines collected on their behalf have been steadily increasing.

Revenue estimates for FY 2020 are as follows:

	FY 2018 Actual	Modified FY 2019 Budget	FY 2020 Proposed	FY 2020 Compared to FY 2019
Taxes	\$12,420,811	\$12,308,605	\$12,533,000	1.82%
Licenses and permits	370,190	466,900	406,900	-12.85%
Intergovernmental	2,314,810	1,457,125	1,609,025	10.42%
Charges for Services	2,588,019	2,494,300	2,524,500	1.21%
Fines and forfeitures	820,149	706,000	621,000	-12.04%
Interest / Misc.	1,186,394	354,500	251,000	-29.20%
Other sources	15,923	10,000	10,000	0.00%
Transfer in	192,769	531,592	194,041	-63.50%
Contributions	390,349	390,000	390,000	0.00%
Fund balance contributions	0	333,653	6,500	-98.05%
	\$20,299,414	\$19,052,675	\$18,545,966	

Taxes

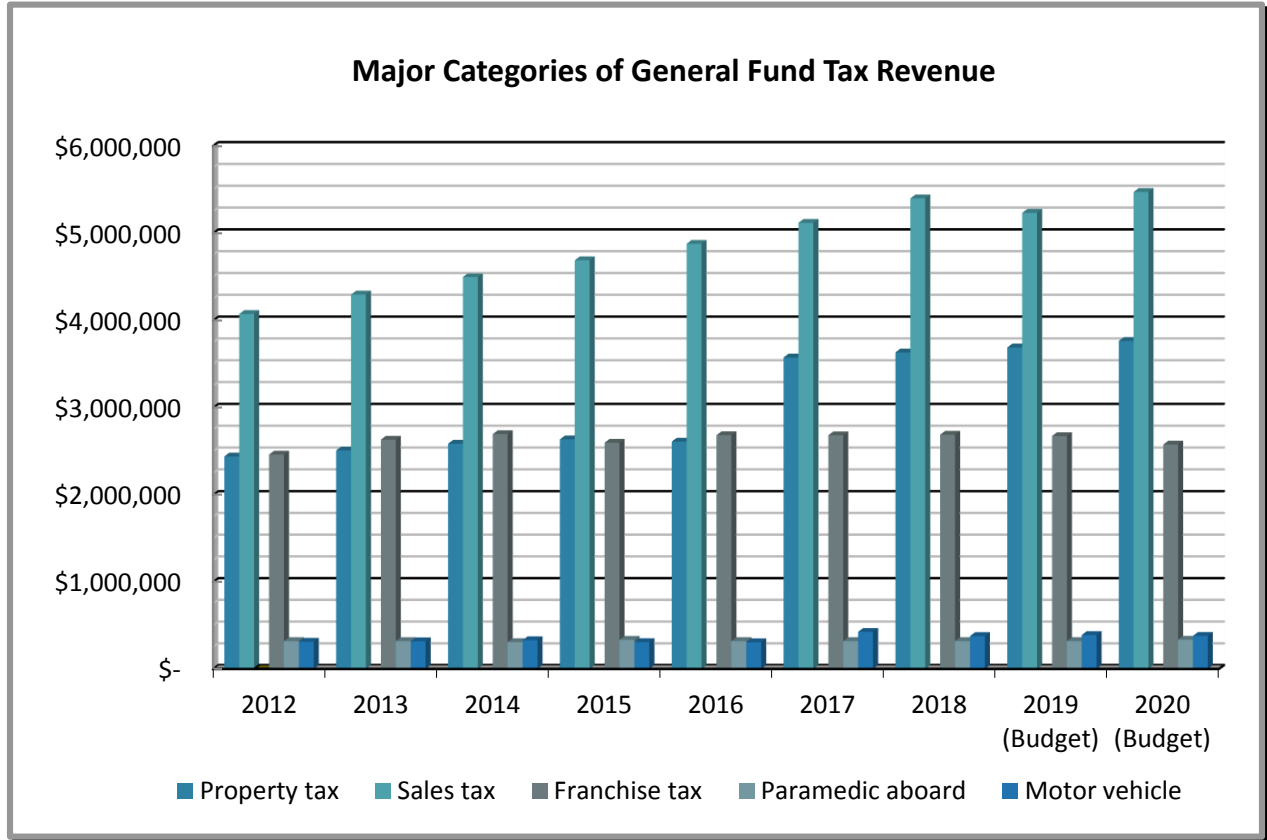
The City receives tax revenue from property tax, sales tax, franchise fees on utilities, paramedic aboard fees, and motor vehicle fees. Utah's economy is strengthening, which indicates some favorable news for the City in regards to sales tax revenue. Consumer confidence in Utah exceeds the national average, which amounts to higher retail sales. Sales tax growth is expected to slow slightly over the upcoming year as consumers are spending more on services rather than taxable goods. Sales tax revenues for FY 2020 are projected to be 4.58% higher than the prior year budget.

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 2019 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 2020.

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 homes are added and total property values increase.

Delinquent taxes are also impacted by the economy. When the economy is growing and strong, citizens pay their tax bills timely and delinquent tax bills decrease. Due to the increased collections of property taxes, it is anticipated that delinquent prior year property tax revenues will decrease in FY 2020.

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



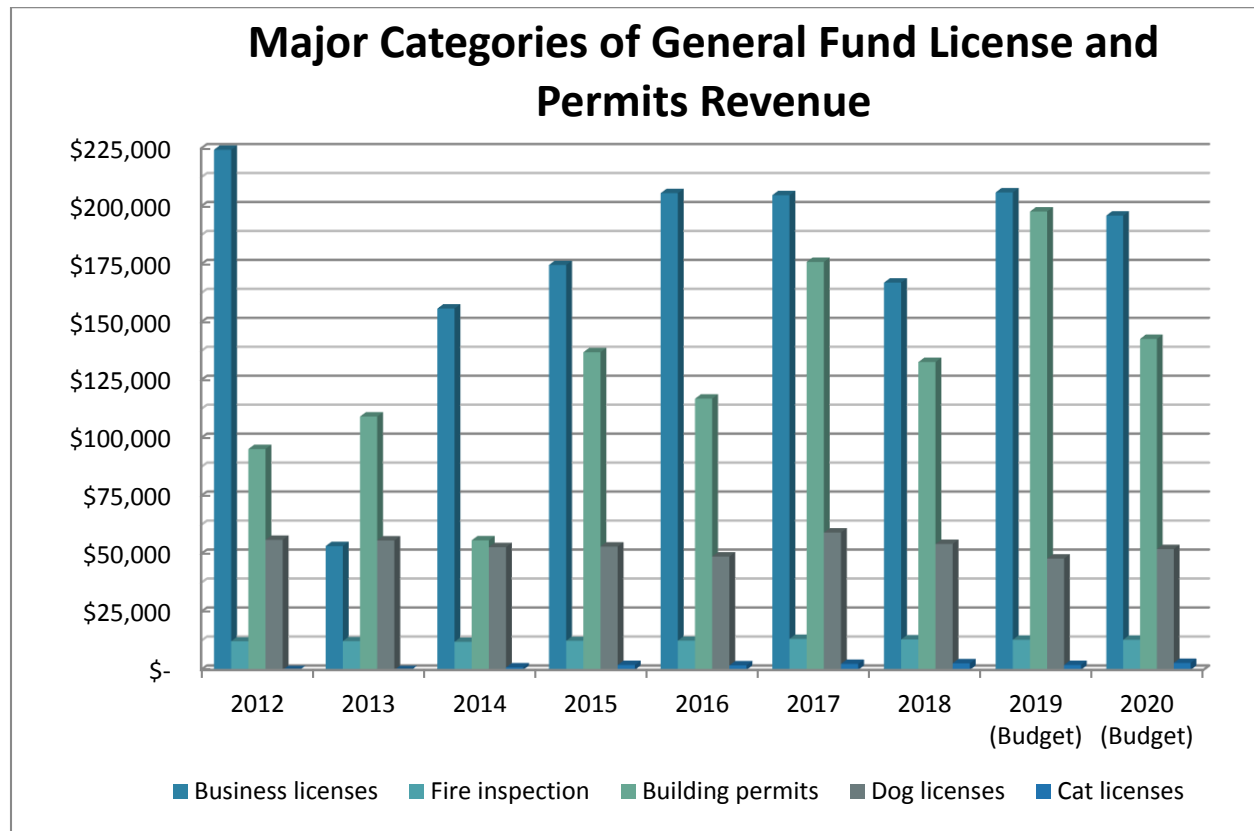
Franchise tax revenue continues to grow at a slow pace. Most franchise fees grow as new homes come into the City. Telecom Gross Receipts continue to decline, likely the result of fewer homes having land line telephones. In addition, cell phone providers are lowering rates on their plans. The franchise fees on electricity and natural gas tend to fluctuate based on whether 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 \$336,000 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 2020 budget includes an estimate of \$380,000 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 2020 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 \$140,000. There are some small subdivisions, commercial buildings, and remodels in the planning stages, which are included in the budgeted revenue of the City.

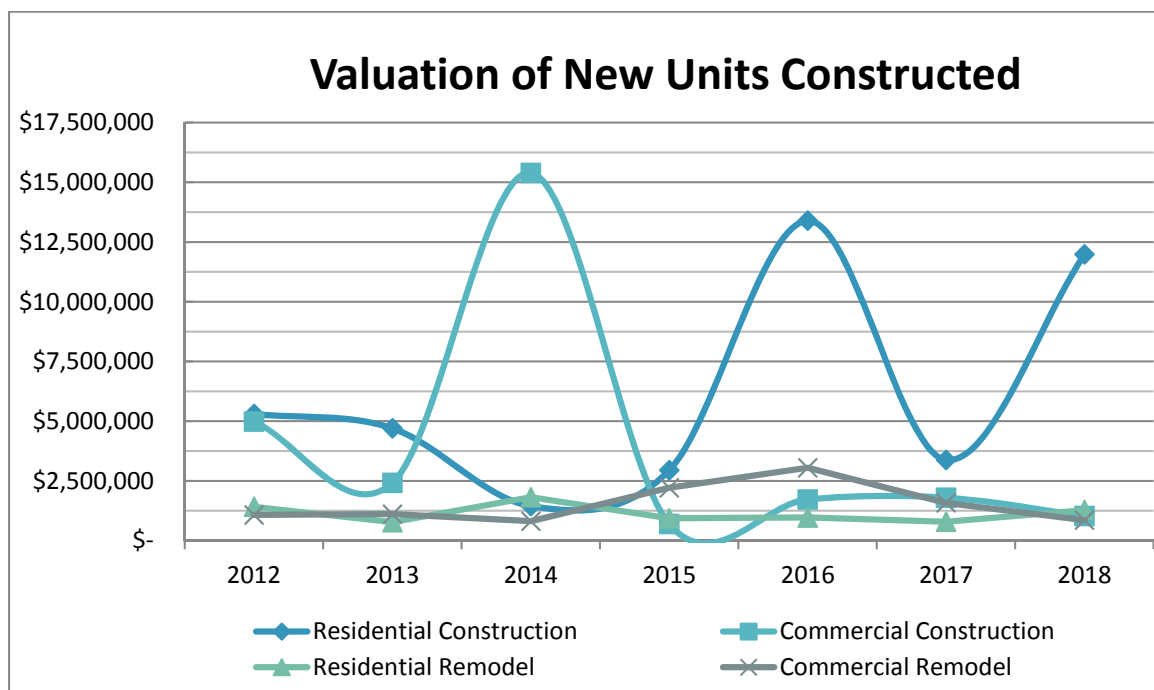
New construction brings in revenue from building permits and impact fees, as well as fees associated with zoning, subdivisions, and plan checks. The new homes, offices, stores and restaurants add to the base from which property taxes, franchise fees, and motor vehicle fees are generated. While fees from 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 six 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
2018	Valuation	4,460,901	2,323,097	-	1,221,244	76,435
	Number of units	35	21	-	1	7

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 when more dense housing projects are considered.

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 Iasis 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 \$1,365,900 in FY 2020 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. Funding for Transportation Infrastructure brought in under the local option sales tax is estimated to bring \$390,000 into the City for FY 2020.

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 \$140,625 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 2020 applications have been submitted, but not yet approved. The federal government has a fiscal year that begins on October 1st. Grants awarded through the federal system are normally done according to its fiscal year. The City will continue to apply for available grants and will make necessary adjustments to the budget if and when notices of grant awards are received.

The Weber County RAMP grant provides annual funding based on population, and often provides other funding for projects approved by the RAMP Committee. Roy City's population grant approximates \$37,500 annually.

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

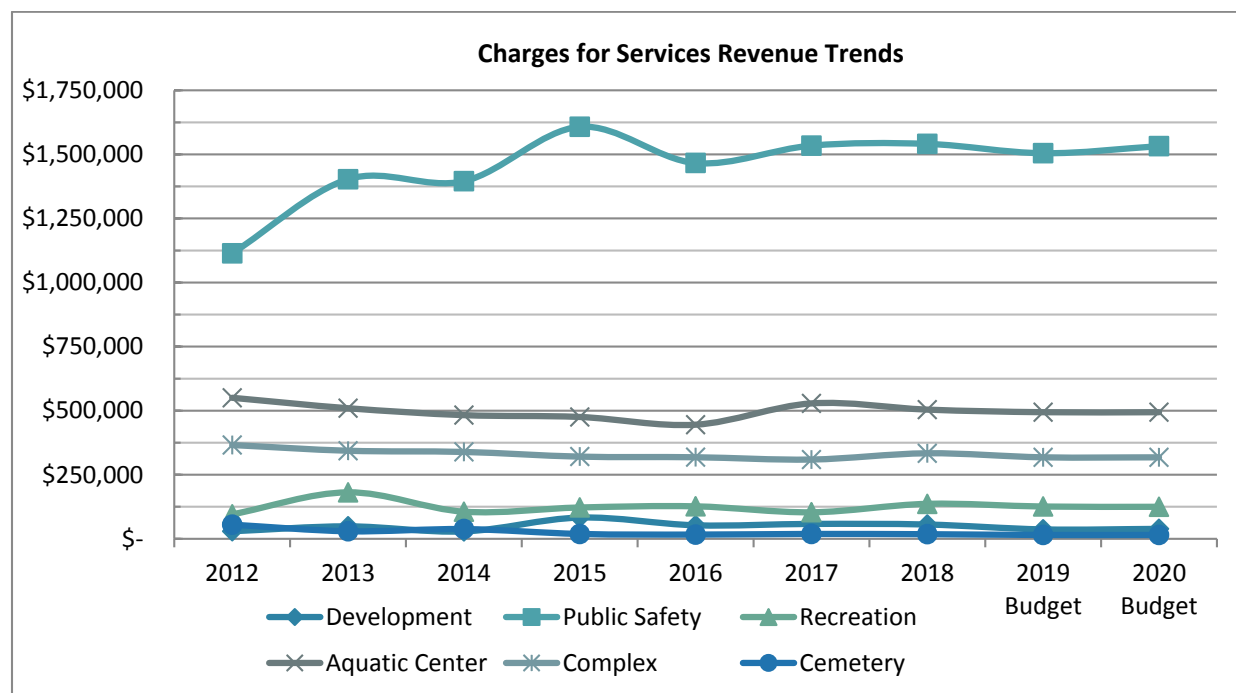
Roy City charges fees for various services. The services include planning and zoning; public safety; recreation; and cemetery. Fees from development activities, recreational facilities, and recreational sports are not expected to fluctuate much from the prior year. Facility use is thought to be at maximum 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	FY 2018 Actual	Modified FY 2019 Budget	FY 2020 Proposed
Development	\$ 82,974	\$ 52,783	\$ 58,239	\$ 55,834	\$ 36,800	\$ 38,800
Public Safety	1,607,551	1,466,282	1,534,140	1,540,988	1,504,500	1,532,000
Recreation	122,295	126,741	103,583	136,490	126,000	125,000
Aquatic Center	475,518	445,387	528,415	504,176	494,000	494,000
Recreation Complex	320,728	318,285	309,399	333,803	318,000	318,000
Cemetery	19,030	16,570	19,064	15,003	15,000	15,000
	\$2,628,096	\$2,426,048	\$2,552,841	\$2,586,294	\$2,494,300	\$2,522,800

Major components of revenue from public safety services consists of ambulance fees of \$1,230,000, patient transports of \$270,000, police reports of \$18,000, parking violations of \$8,000 and traffic school fees of \$6,000.

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



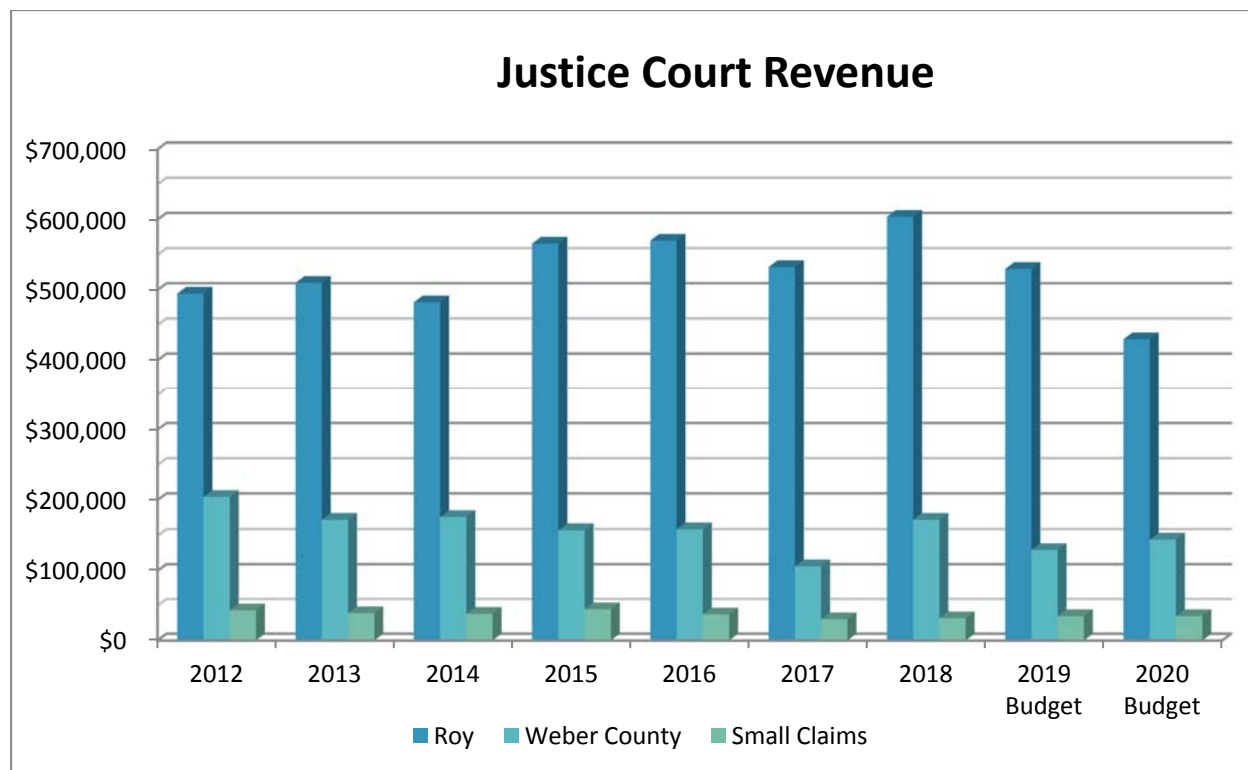
Other areas that generate revenue such as the Aquatic Center and Recreation Complex are established facilities and their revenue streams are considered to be at maximum levels. Revenue from participation in sports has also reached a maximum and does not vary significantly from year to year. The Recreation 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 \$621,000 for FY 2020. This includes an estimate in fines of \$430,000 for Roy City and \$145,000 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 \$90,000, \$42,000, and \$3,500 for the General, Class C Road, and Transportation Infrastructure funds, respectively.

The City rents out portions of the Hope Community Center to the community for special functions. Annual rental fees are estimated at \$10,000 for FY 2020.

Contributions and Transfers

The Redevelopment Agency of Roy Utah pays a management fee to Roy City for personnel and operational costs. For FY 2020, transfers for reimbursement are budgeted \$164,041 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 2020 reimbursement is \$30,000.

For FY 2020, the budgeted expenditures are equal to budgeted revenues in the General Fund and Class C Road Fund. A draw from fund balance in the Transportation Infrastructure Fund of \$6,500 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 74.04% of the monies used to operate the General Fund.

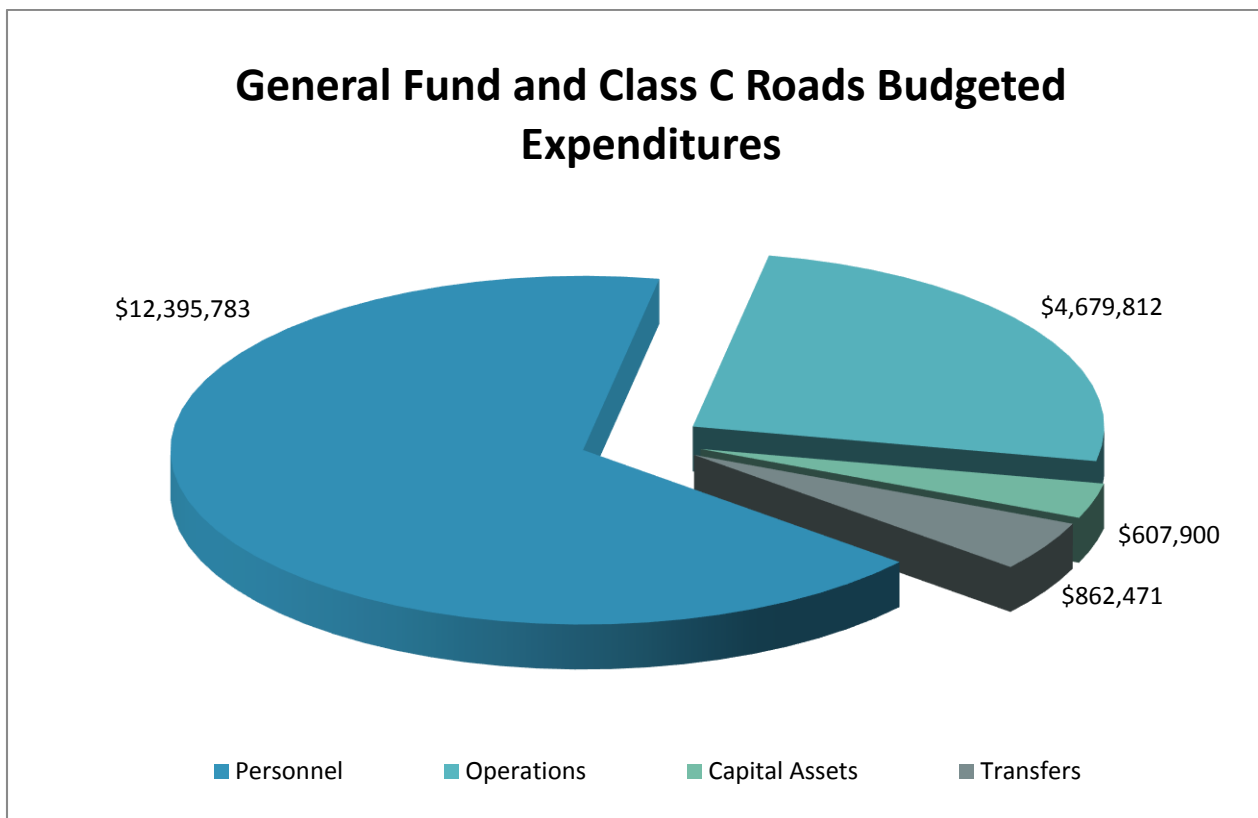
For FY 2020, tax revenue continues to grow as the economy strengthens. A robust economy generating increased sales tax revenue will assist the City in its ability to fund increased cost of operations. Also having good, viable businesses for our citizens to shop at will increase sales tax revenue.

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 2020, personnel costs account for 66.85% 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 \$12,395,783 and \$12,650,609 for FY 2020 and FY 2019, 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 \$1.22 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 proposed budget included a 3.07% merit increase for the Mayor and City Council, which is the average merit of all full-time staff. During the budget worksession, the City Council provided feedback to administration that they would rather see those funds used for employees. The final budget eliminated the Mayor and Council salary increase and moved the funding to city-wide employee training.

The FY 2020 General Fund budget includes a couple of position adjustments. A Recreation Complex/Aquatic Center Superintendent position will be eliminated through attrition and replaced with a new Maintenance Technician I in Building Maintenance to help maintain the various City buildings and grounds including the recreation facilities. A pay scale adjustment for the Police Department Administrative Assistant is needed to coincide with the extra duties assigned. The Fire Department added 3 additional Firefighter positions and eliminated the part-time firefighter program to cover the cost.

Other position adjustments included in the budget that address changes in responsibilities and workload is in the Public Works Division. There will be a Public Works Deputy Director to assist in the daily responsibilities of the division director. The Maintenance Technician II - Electrician position currently in Building Maintenance will be moved to Public Works Administration to be supervised by the new Public Works Deputy Director and provide services to various City departments.

Benefits

The City will see a 2.6% 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 2021.

This year the only increase to pension rates paid to the Utah Retirement System is for the Firefighters retirement system. This rate will increase from 19.66% to 24.24% for a 4.58% increase on Tier I employees. 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 percentage of time that each division spends assisting the Utility Enterprise Funds was reevaluated for FY 2020. The reimbursements are reflected in the individual division budgets. The total reimbursements for FY 2020 are \$1,080,944 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 2020 budget contains no significant changes in approach. These budgets include the changes to the wage reimbursement amounts throughout the General Fund due to reevaluation of time spent assisting the Utility Enterprise Funds as mentioned above.

Departments

General Government:

<i>Legislative</i>	FY 2019 Budget	Change	FY 2020 Proposed
Personnel and Benefits	\$279,507	(\$42,073)	\$237,434
Operations	289,340	(39,990)	249,350
Capital	129,225	(129,225)	0
Total	\$698,072	(\$211,288)	\$486,784

Prior year comparison with proposed budget:

- Beautification funds are within the Legislative budget
- Council contingency has been allocated to various funding needs city-wide
- Election expenses were increased for the upcoming Municipal Election
- Capital requests change annually

<i>Legal</i>	FY 2019 Budget	Change	FY 2020 Proposed
Personnel and Benefits	\$356,566	(\$22,612)	\$333,954
Operations	33,948	997	34,945
Capital	0	0	0
Total	\$390,514	(\$21,615)	\$368,899

Prior year comparison with proposed budget:

- No significant changes noted

<i>Justice Court</i>	FY 2019 Budget	Change	FY 2020 Proposed
Personnel and Benefits	\$364,474	(\$12,790)	\$351,684
Operations	40,525	(200)	40,325
Capital	5,700	(5,700)	0
Total	\$410,699	(\$18,690)	\$392,009

Prior year comparison with proposed budget:

- Decrease in employees with health benefits
- Capital requests change annually

<i>Finance</i>	FY 2019 Budget	Change	FY 2020 Proposed
Personnel and Benefits	\$395,166	(\$74,562)	\$320,604
Operations	47,365	2,225	49,590
Capital	6,965	(6,965)	0
Total	\$449,496	(\$79,302)	\$370,194

Prior year comparison with proposed budget:

- Changes in personnel and employees with health benefits

<i>Building Maintenance</i>	FY 2019 Budget	Change	FY 2020 Proposed
Personnel and Benefits	\$413,246	(\$143,278)	\$269,968
Operations	417,540	(82,650)	334,890
Capital	70,000	(60,000)	10,000
Total	\$900,786	(\$285,928)	\$614,858

Prior year comparison with proposed budget:

- Transfer Electrician position to Public Works Admin budget
- New Maintenance Technician I position added
- A portion of the janitorial services were moved from wages to professional & technical services to hire a janitorial company
- Utilities budget was increased due to increased costs
- Street Lights of \$115,000 was moved to Public Works Admin budget
- Capital requests change annually

<i>Community Development</i>	FY 2019 Budget	Change	FY 2020 Proposed
Personnel and Benefits	\$343,431	\$5,439	\$348,870
Operations	87,740	(27,564)	60,176
Capital	5,700	(5,700)	0
Total	\$436,871	(\$27,825)	\$409,046

Prior year comparison with proposed budget:

- Increases to travel and training
- Decrease to professional & technical budget to eliminate funding for transportation plan
- Capital requests change annually

Public Safety:

<i>Police & Animal Services</i>	FY 2019 Budget	Change	FY 2020 Proposed
Personnel and Benefits	\$4,437,103	\$33,730	\$4,470,833
Operations	468,218	(6,115)	462,103
Capital	214,459	(61,459)	153,000
Total	\$5,119,780	(\$33,844)	\$5,085,936

Prior year comparison with proposed budget:

- Increases for Master Officer program and additional employees utilizing health benefits
- Travel and training increased to provide training for officers that was previously provided through POST and is now the responsibility and expense of the City
- Decrease in grant-funded budgets until grants are awarded in FY 2020
- Capital requests change annually

<i>Fire & Rescue</i>	FY 2019 Budget	Change	FY 2020 Proposed
Personnel and Benefits	\$3,346,209	\$ 100,028	\$3,446,237
Operations	475,138	8,419	483,557
Capital	39,500	(39,500)	0
Total	\$3,860,847	\$68,947	\$3,929,794

Prior year comparison with proposed budget:

- Increase of 3 full-time Firefighter positions and elimination of part-time firefighter program
- Increase to overtime budget with savings from elimination of part-time firefighter program
- Increase to Tier I employee retirement contribution
- Increases in employees' health benefit participation
- Increase to State ambulance access fees with offsetting revenue increases
- Capital requests change annually

Public Works:

<i>Streets Division</i>	FY 2019 Budget	Change	FY 2020 Proposed
Personnel and Benefits	\$ 633,521	\$ 33,715	\$667,236
Operations	114,775	0	114,775
Capital	87,000	(87,000)	0
Total	\$835,296	(\$53,285)	\$782,011

Prior year comparison with proposed budget:

- Increase to overtime
- Additional employees utilizing health benefits
- Capital requests change annually

<i>Class C Roads</i>	FY 2019 Budget	Change	FY 2020 Proposed
Operations & Maintenance	\$1,201,000	(\$25,000)	\$1,176,000
Projects	0	148,700	148,700
Equipment	80,400	46,500	126,900
Total	\$1,281,400	\$170,200	\$1,451,600

Prior year comparison with proposed budget:

- FY 2020 emphasis will be placed on maintenance of roadways rather than construction
- Projects and equipment requests change annually

<i>Transportation Infrastructure</i>	FY 2019 Budget	Change	FY 2020 Proposed
Operations & Maintenance	\$ 0	\$ 0	\$ 0
Projects	391,000	9,000	400,000
Equipment	0	0	0
Total	\$391,000	\$9,000	\$400,000

Prior year comparison with proposed budget:

- New fund to track local option sales tax to be received from Weber County
- 6000 South Curb/Gutter/Sidewalk project
- Projects and equipment requests change annually

<i>Fleet Division</i>	FY 2019 Budget	Change	FY 2020 Proposed
Personnel and Benefits	\$155,968	\$ 1,195	\$157,163
Operations	29,698	5,100	34,798
Capital	15,000	(10,000)	5,000
Total	\$200,666	(\$3,705)	\$196,961

Prior year comparison with proposed budget:

- Increased travel and training
- OSHA required testing on equipment
- Capital requests change annually

<i>Public Works Administration</i>	FY 2019 Budget	Change	FY 2020 Proposed
Personnel and Benefits	\$106,999	\$68,130	\$175,129
Operations	64,660	117,800	182,460
Capital	0	0	0
Total	\$171,659	\$185,930	\$357,589

Prior year comparison with proposed budget:

- New Deputy Director position added
- Maintenance Technician II – Electrician moved from Building Maintenance
- Street light budget of \$115,000 moved from Building Maintenance budget
- Capital requests change annually

Parks and Recreation and Recreational Facilities:

<i>Recreation Complex</i>	FY 2019 Budget	Change	FY 2020 Proposed
Personnel and Benefits	\$437,251	(\$52,759)	\$384,492
Operations	202,950	14,275	217,225
Capital	8,100	11,900	20,000
Total	\$648,301	(\$26,584)	\$621,717

Prior year comparison with proposed budget:

- Decrease in wages due to 50% of one full time staff being eliminated and offset with new position in Building Maintenance budget
- Increase in professional & technical to cover credit card processing fees
- Capital requests change annually

<i>Aquatic Center</i>	FY 2019 Budget	Change	FY 2020 Proposed
Personnel and Benefits	\$366,890	(\$54,254)	\$312,636
Operations	173,330	7,750	181,080
Capital	37,900	81,600	119,500
Total	\$668,120	\$35,096	\$703,216

Prior year comparison with proposed budget:

- Decrease in wages due to 50% of one full time staff being eliminated and offset with new position in Building Maintenance budget
- Increase in professional & technical to cover credit card processing fees
- Capital requests change annually

<i>Roy Days</i>	FY 2019 Budget	Change	FY 2020 Proposed
Personnel and Benefits	\$45,274	(\$7,535)	\$37,739
Operations	85,850	(4,200)	81,650
Event fees	(19,165)	14,165	(5,000)
Total	\$111,959	\$2,430	\$114,389

Prior year comparison with proposed budget:

- Budget projections remained the same as the FY 2019 Recommended Budget

<i>Parks & Recreation</i>	FY 2019 Budget	Change	FY 2020 Proposed
Personnel and Benefits	\$ 865,328	\$16,476	\$ 881,804
Operations	318,380	19,808	338,188
Capital	245,040	(71,540)	173,500
Total	\$1,428,748	(\$35,256)	\$1,393,492

Prior year comparison with proposed budget:

- Various promotions for employees
- Increase in special projects
- Increase in travel and training
- Increase in vehicle maintenance
- 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 2020 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
Replace Garage Doors Fire/Shop	Building Maintenance	10,000
Replace Police Vehicles	Police	153,000
Diagnostic Scan Tool	Fleet	5,000
Replace Hot Water Tank	Complex	20,000
Pool Heaters for Lap and Wader Pools	Aquatic Center	40,000
New Liner in the Wader Pool	Aquatic Center	65,000
New Lights in Buildings A & B	Aquatic Center	6,000
Pool Probe Sensors	Aquatic Center	1,500
Gutter Grates	Aquatic Center	7,000
(RAMP)	Recreation	37,500
Kawasaki Mule 4010	Recreation	12,000
Parks Maintenance Vehicle	Parks	49,000
Riding Trim/Mulching Mower	Parks	18,000
1 Ton Maintenance Vehicle	Parks	57,000
Salter for S-6	Class C	32,000
Dump Bed for 10-Wheeler	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
Public Works Deputy Director Truck ½	Class C	43,000
Crane Repairs for Plow Trucks	Class C	3,500
		\$607,900

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, maintenance, 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 2020, the General Fund will transfer \$502,355 and \$174,616 to the Information Technology and Risk Management Funds, respectively.

General Fund – Revenues

Roy City Corporation FY 2020 Budget

IN THIS SECTION:

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

ROY CITY CORPORATION

ROY CITY CORPORATION FY 2020 BUDGET

Period: 00/19

Acct No	Acct Title	2017-18 Prior Year Actual	2018-19 Current Year Modified Budget	2019-20 Requested Budget	Adjustments To Requested Budget	2019-20 Recommended Budget	FY 2020 Budget vs. FY 2019
GENERAL FUND							
TAXES							
10-31-100	GENERAL PROPERTY TAXES	3,589,366.62	3,630,379.00	3,720,379.00	.00	3,720,379.00	90,000.00
10-31-200	DELINQUENT PRIOR YEAR TAXES	44,248.93	60,000.00	50,000.00	(5,000.00)	45,000.00	(15,000.00)
10-31-300	GENERAL SALES & USE TAXES	5,398,644.45	5,233,226.00	5,531,000.00	(58,079.00)	5,472,921.00	239,695.00
10-31-385	TELECOM GROSS RECEIPTS 4% TAX	277,329.32	320,000.00	240,000.00	(40,000.00)	200,000.00	(120,000.00)
10-31-390	PACIFICORP FRANCHISE TAX	989,217.38	950,000.00	950,000.00	.00	950,000.00	.00
10-31-395	QUESTAR FRANCHISE TAX	552,636.94	530,000.00	540,000.00	.00	540,000.00	10,000.00
10-31-400	QWEST CORP FRANCHISE TAX	.00	.00	.00	.00	.00	.00
10-31-405	911 TAX	.00	.00	.00	.00	.00	.00
10-31-410	COMCAST (AT&T) FRANCHISE TAX	264,549.97	260,000.00	255,000.00	.00	255,000.00	(5,000.00)
10-31-411	U.E. FUND FRANCHISE TAX	606,002.18	615,000.00	620,000.00	12,700.00	632,700.00	17,700.00
10-31-415	CELL PHONE TAX	.00	.00	.00	.00	.00	.00
10-31-420	FRANCHISE TAXES - OTHER	872.93	.00	1,000.00	.00	1,000.00	1,000.00
10-31-500	WEBER COUNTY PARAMEDIC CONT	320,000.04	320,000.00	320,000.00	16,000.00	336,000.00	16,000.00
10-31-700	MOTOR VEHICLE FEES	377,942.29	390,000.00	390,000.00	(10,000.00)	380,000.00	(10,000.00)
Total TAXES:		12,420,811.05	12,308,605.00	12,617,379.00	(84,379.00)	12,533,000.00	224,395.00
LICENSES AND PERMITS							
10-32-100	BUSINESS LICENSES	161,018.32	200,000.00	190,000.00	.00	190,000.00	(10,000.00)
10-32-110	BUSINESS LICENSE - LATE FEE	6,078.76	6,000.00	6,000.00	.00	6,000.00	.00
10-32-120	FIRE INSPECTION FEE	13,125.00	13,000.00	.00	13,000.00	13,000.00	.00
10-32-200	MECHANICAL FEES	1,197.00	1,000.00	1,000.00	.00	1,000.00	.00
10-32-210	BUILDING PERMITS	129,708.38	195,000.00	140,000.00	.00	140,000.00	(55,000.00)
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	300.00	100.00	100.00	.00	100.00	.00
10-32-220	STATE TRAINING SURCHARGE - 1%	251.31	200.00	200.00	.00	200.00	.00
10-32-230	ELECTRICAL FEES	985.00	1,000.00	1,000.00	.00	1,000.00	.00
10-32-240	PLUMBING FEES	366.00	500.00	500.00	.00	500.00	.00
10-32-250	ANIMAL LICENSES	51,495.00	48,000.00	50,000.00	.00	50,000.00	2,000.00
10-32-260	IMPOUND FEES - OUTSIDE SHELTER	2,545.00	.00	2,000.00	.00	2,000.00	2,000.00
10-32-265	BOARDING & OTHER FEES - CITY	270.00	.00	100.00	.00	100.00	100.00
10-32-270	CAT LICENSES	2,850.00	2,100.00	3,000.00	.00	3,000.00	900.00
Total LICENSES AND PERMITS:		370,189.77	466,900.00	393,900.00	13,000.00	406,900.00	(60,000.00)
INTERGOVERNMENTAL							
10-33-110	FEDERAL GRANT - GENERAL GOVT	.00	.00	.00	.00	.00	.00
10-33-190	CDBG REVENUE	250,001.95	.00	.00	.00	.00	.00
10-33-191	CDBG - PRIOR YEAR	.00	.00	.00	.00	.00	.00
10-33-560	BOYS & GIRLS CLUB FLOW THROUG	.00	.00	.00	.00	.00	.00
10-33-570	COPS FAST GRANT	.00	.00	.00	.00	.00	.00
10-33-571	FEDERAL BJA BLOCK GRANT	.00	.00	.00	.00	.00	.00
10-33-572	CRIME SCENE INVESTIGATION GRN	.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 SUPPLEMENT	140,625.00	140,625.00	140,625.00	.00	140,625.00	.00
10-33-576	POLICE RISE-UP GRANT	.00	.00	.00	.00	.00	.00
10-33-579	MISC POLICE GRANTS	13,576.59	10,000.00	.00	.00	.00	(10,000.00)
10-33-580	STATE LIQUOR LAW ALLOTMENT	38,534.48	35,000.00	35,000.00	.00	35,000.00	.00
10-33-590	STATE REVENUE - OTHER	151,307.04	30,000.00	30,000.00	.00	30,000.00	.00
10-33-610	EMS GRANT - FIRE DEPT	7,622.00	.00	.00	.00	.00	.00
10-33-615	FIRE GRANT - FEMA & FEDERAL	.00	.00	.00	.00	.00	.00

ROY CITY CORPORATION

ROY CITY CORPORATION FY 2020 BUDGET

Period: 00/19

Acct No	Acct Title	2017-18 Prior Year Actual	2018-19 Current Year Modified Budget	2019-20 Requested Budget	Adjustments To Requested Budget	2019-20 Recommended Budget	FY 2020 Budget vs. FY 2019
10-33-631	FIRE DEPT GRANTS - MISC	.00	.00	.00	.00	.00	.00
10-33-701	GRANTS FROM LOCAL SOURCES	.00	.00	.00	.00	.00	.00
10-33-702	RAMP GRANT	372,663.09	41,500.00	37,500.00	.00	37,500.00	(4,000.00)
Total INTERGOVERNMENTAL:		974,330.15	257,125.00	243,125.00	.00	243,125.00	(14,000.00)
CHARGES FOR SERVICES							
10-34-110	CIRCUIT COURT REIMB TO ROY CIT	.00	.00	.00	.00	.00	.00
10-34-120	LEGAL FEES	3,741.00	1,500.00	1,500.00	.00	1,500.00	.00
10-34-121	COLLECTION FEES	(92.84)	300.00	300.00	.00	300.00	.00
10-34-130	ZONING AND SUBDIVISION FEE	11,800.00	4,000.00	5,000.00	.00	5,000.00	1,000.00
10-34-140	ANNEXATION/IMPACT FEE	550.00	.00	.00	.00	.00	.00
10-34-160	STREET SIGN FEES	.00	.00	.00	.00	.00	.00
10-34-170	PLAN CHECK FEES	28,586.94	25,000.00	35,000.00	(10,000.00)	25,000.00	.00
10-34-175	INSPECTION/REINSPECTION FEES	7,619.20	5,000.00	6,000.00	.00	6,000.00	1,000.00
10-34-560	AMBULANCE FEES	1,201,386.29	1,230,000.00	1,230,000.00	.00	1,230,000.00	.00
10-34-561	FIRE & RESCUE IASIS TRANSP/HAZ	302,044.00	240,000.00	270,000.00	.00	270,000.00	30,000.00
10-34-570	FEES TO DEVELOPERS	3,630.00	1,000.00	5,000.00	(4,000.00)	1,000.00	.00
10-34-580	POLICE REPORT FEES	16,925.00	18,000.00	18,000.00	.00	18,000.00	.00
10-34-581	TRAFFIC SCHOOL FEE (GEN FUND)	4,587.50	5,000.00	3,000.00	.00	3,000.00	(2,000.00)
10-34-582	TRAFFIC SCHOOL FEE (POLICE)	4,587.50	5,000.00	3,000.00	.00	3,000.00	(2,000.00)
10-34-583	YOUTH COURT FINES	.00	500.00	.00	.00	.00	(500.00)
10-34-584	PUBLIC SAFETY DISPATCH FEE	.00	.00	.00	.00	.00	.00
10-34-585	CODE ENFORCEMENT FINES	.00	.00	.00	.00	.00	.00
10-34-590	PARKING VIOLATIONS	11,456.28	6,000.00	8,000.00	.00	8,000.00	2,000.00
10-34-600	PARKS AND PUBLIC PROPERTY	4,600.00	5,000.00	4,000.00	.00	4,000.00	(1,000.00)
10-34-601	PARK FEES - SOCCER	.00	.00	.00	.00	.00	.00
10-34-620	AQUATIC CENTER - ADMISSIONS	371,915.59	360,000.00	360,000.00	.00	360,000.00	.00
10-34-630	AQUATIC CENTER - CONCESSIONS	86,784.45	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 PASSES	210.00	.00	.00	.00	.00	.00
10-34-670	AQUATIC CENTER - RENTAL FEES	45,266.15	44,000.00	44,000.00	.00	44,000.00	.00
10-34-677	ICE RINK ADMISSIONS	.00	.00	.00	.00	.00	.00
10-34-678	APPAREL SALES AND FUND RAISERS	140.00	.00	.00	.00	.00	.00
10-34-679	RECREATION - ADULT PROGRAM	21,096.20	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	13,429.24	8,500.00	8,500.00	.00	8,500.00	.00
10-34-682	RECREATION - SOFTBALL	4,586.70	4,500.00	4,500.00	.00	4,500.00	.00
10-34-683	RECREATION - T BALL	15,512.70	15,000.00	15,000.00	.00	15,000.00	.00
10-34-684	RECREATION - FLAG FOOTBALL	7,015.00	5,000.00	5,000.00	.00	5,000.00	.00
10-34-685	RECREATION - FOOTBALL	16,003.61	16,000.00	16,000.00	.00	16,000.00	.00
10-34-686	RECREATION - BOYS BASKETBALL	21,607.00	21,000.00	21,000.00	.00	21,000.00	.00
10-34-687	RECREATION - GIRLS BASKETBALL	8,954.50	9,000.00	9,000.00	.00	9,000.00	.00
10-34-688	RECREATION - BLDG & FIELD RENT	23,545.46	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	109,979.75	95,000.00	95,000.00	.00	95,000.00	.00
10-34-700	COMPLEX - RETAIL SALES	22,371.57	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	102,636.60	90,000.00	90,000.00	.00	90,000.00	.00
10-34-730	COMPLEX - CLASSES & LESSONS	91,449.20	105,000.00	105,000.00	.00	105,000.00	.00
10-34-740	COMPLEX - RENTAL FEES	7,366.00	8,000.00	8,000.00	.00	8,000.00	.00
10-34-810	CEMETERY LOTS - 80%	648.00	.00	.00	.00	.00	.00
10-34-830	GRAVE OPENING FEES	14,355.00	15,000.00	15,000.00	.00	15,000.00	.00
Total CHARGES FOR SERVICES:		2,586,293.59	2,494,300.00	2,536,800.00	(14,000.00)	2,522,800.00	28,500.00

ROY CITY CORPORATION

ROY CITY CORPORATION FY 2020 BUDGET

Period: 00/19

Acct No	Acct Title	2017-18 Prior Year Actual	2018-19 Current Year Modified Budget	2019-20 Requested Budget	Adjustments To Requested Budget	2019-20 Recommended Budget	FY 2020 Budget vs. FY 2019
FINES AND FORFEITURES							
10-35-100	FINES & FORFEITURES - DISTRICT	.00	.00	.00	.00	.00	.00
10-35-110	W/C FORFEITURE SHARE - SEIZURE	.00	.00	.00	.00	.00	.00
10-35-115	J/C - SMALL CLAIMS	31,946.50	35,000.00	35,000.00	.00	35,000.00	.00
10-35-120	JUSTICE COURT FINES	604,135.54	530,000.00	430,000.00	.00	430,000.00	(100,000.00)
10-35-121	JUSTICE COURT FINES - WEBER CO	172,135.97	130,000.00	145,000.00	.00	145,000.00	15,000.00
10-35-125	J/C - PUBLIC DEFENDER ASSMNT	4,053.41	6,000.00	7,500.00	(1,500.00)	6,000.00	.00
10-35-130	J/C - ONLINE FEES	7,877.26	5,000.00	6,000.00	(1,000.00)	5,000.00	.00
Total FINES AND FORFEITURES:		820,148.68	706,000.00	623,500.00	(2,500.00)	621,000.00	(85,000.00)
MISCELLANEOUS REVENUE							
10-36-100	INTEREST EARNED	86,257.70	160,000.00	90,000.00	.00	90,000.00	(70,000.00)
10-36-300	FACILITY RENTAL FEE	10,395.00	12,000.00	10,000.00	.00	10,000.00	(2,000.00)
10-36-310	OTHER LEASE REVENUE	107.83	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	53,095.73	97,000.00	97,000.00	(72,000.00)	25,000.00	(72,000.00)
10-36-410	INVESTMENT EARNINGS	.00	.00	.00	.00	.00	.00
10-36-420	SALE OF REAL PROPERTY	930,661.46	.00	.00	.00	.00	.00
10-36-425	SALE OF POLICE EVIDENCE	25.00	.00	.00	.00	.00	.00
10-36-500	SALE OF MATERIAL & SUPPLIES	.00	.00	.00	.00	.00	.00
10-36-800	OTHER FINANCING SOURCES - C/L	.00	.00	.00	.00	.00	.00
10-36-810	PROCEEDS FROM ISSUANCE OF BO	.00	.00	.00	.00	.00	.00
10-36-811	PROCEEDS FROM ISSUANCE OF BO	.00	.00	.00	.00	.00	.00
10-36-815	PROCEEDS FROM REFUNDING BON	.00	.00	.00	.00	.00	.00
10-36-890	GAIN (LOSS) ON DEBT DEFEASANCE	.00	.00	.00	.00	.00	.00
10-36-900	OTHER REVENUE - NOT IDENTIFIED	46,861.81	20,000.00	20,000.00	.00	20,000.00	.00
Total MISCELLANEOUS REVENUE:		1,142,956.53	307,500.00	235,500.00	(72,000.00)	163,500.00	(144,000.00)
CONTRIBUTIONS AND TRANSFERS							
10-38-165	TRANSFER - U.E. FUND INTERDEPT	.00	.00	.00	.00	.00	.00
10-38-250	RDA MANAGEMENT FEE	162,769.00	164,592.00	164,041.00	.00	164,041.00	(551.00)
10-38-360	CONTRIBUTION FROM PARK DEVEL	.00	.00	.00	.00	.00	.00
10-38-410	CONTRIBUTION - OTHER GVT UNITS	.00	.00	.00	.00	.00	.00
10-38-420	INSURANCE REVOLVING TRANSFER	.00	.00	.00	.00	.00	.00
10-38-421	CLASS "C" ROAD TRANSFER	.00	.00	.00	.00	.00	.00
10-38-422	CAPITAL PROJECT FUND RES EQ TR	.00	337,000.00	.00	.00	.00	(337,000.00)
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	298,253.00	1,222,185.00	(1,222,185.00)	.00	(298,253.00)
10-38-701	PRIVATE CONTRIBUTIONS - OTHER	15,923.00	10,000.00	10,000.00	.00	10,000.00	.00
10-38-702	PRIVATE CONTRIBUTION - DEVELOP	.00	.00	.00	.00	.00	.00
10-38-710	NON-EMPLOYER R/P CONTRIBUTIO	.00	.00	.00	.00	.00	.00
Total CONTRIBUTIONS AND TRANSFERS:		208,692.00	839,845.00	1,426,226.00	(1,222,185.00)	204,041.00	(635,804.00)
Net Total GENERAL FUND:		18,523,421.77	17,380,275.00	18,076,430.00	(1,382,064.00)	16,694,366.00	(685,909.00)

Acct No	Acct Title	2017-18 Prior Year Actual	2018-19 Current Year Modified Budget	2019-20 Requested Budget	Adjustments To Requested Budget	2019-20 Recommended Budget	FY 2020 Budget vs. FY 2019
CLASS "C" ROADS							
INTERGOVERNMENTAL							
64-33-100	CLASS C ROAD ALLOTMENT	1,340,480.28	1,200,000.00	1,200,000.00	165,900.00	1,365,900.00	165,900.00
Total INTERGOVERNMENTAL:		1,340,480.28	1,200,000.00	1,200,000.00	165,900.00	1,365,900.00	165,900.00
CHARGES FOR SERVICES							
64-34-310	STREET CUT FEES	1,725.50	.00	1,700.00	.00	1,700.00	1,700.00
64-34-320	CHIP & SEAL, RESTRICTED	.00	.00	.00	.00	.00	.00
Total CHARGES FOR SERVICES:		1,725.50	.00	1,700.00	.00	1,700.00	1,700.00
MISCELLANEOUS REVENUE							
64-36-100	INTEREST EARNINGS	42,045.17	46,000.00	42,000.00	.00	42,000.00	(4,000.00)
64-36-400	SALE OF FIXED ASSETS	.00	.00	.00	42,000.00	42,000.00	42,000.00
64-36-900	OTHER REVENUE - NOT IDENTIFIED	116.00	.00	.00	.00	.00	.00
Total MISCELLANEOUS REVENUE:		42,161.17	46,000.00	42,000.00	42,000.00	84,000.00	38,000.00
CONTRIBUTIONS AND TRANSFERS							
64-38-700	CONTRIBUTION FROM FUND BAL	.00	35,400.00	11,300.00	(11,300.00)	.00	(35,400.00)
64-38-702	CONTRIBUTION - PROPERTY OWNE	.00	.00	.00	.00	.00	.00
Total CONTRIBUTIONS AND TRANSFERS:		.00	35,400.00	11,300.00	(11,300.00)	.00	(35,400.00)
Net Total CLASS "C" ROADS:		1,384,366.95	1,281,400.00	1,255,000.00	196,600.00	1,451,600.00	170,200.00

Acct No	Acct Title	2017-18 Prior Year Actual	2018-19 Current Year Modified Budget	2019-20 Requested Budget	Adjustments To Requested Budget	2019-20 Recommended Budget	FY 2020 Budget vs. FY 2019
TRANSPORTATION INFRASTRUCTURE							
MISCELLANEOUS REVENUE							
65-36-100	INTEREST EARNINGS	1,276.88	1,000.00	3,500.00	.00	3,500.00	2,500.00
65-36-900	OTHER REVENUE - NOT IDENTIFIED	.00	.00	.00	.00	.00	.00
Total MISCELLANEOUS REVENUE:		1,276.88	1,000.00	3,500.00	.00	3,500.00	2,500.00
CONTRIBUTIONS AND TRANSFERS							
65-38-400	CONTRIB FROM OTHER GOV'T UNIT	390,348.85	390,000.00	390,000.00	.00	390,000.00	.00
65-38-700	CONTRIBUTION FROM FUND BAL	.00	.00	6,500.00	.00	6,500.00	6,500.00
Total CONTRIBUTIONS AND TRANSFERS:		390,348.85	390,000.00	396,500.00	.00	396,500.00	6,500.00
Net Total TRANSPORTATION INFRASTRUCTURE:		391,625.73	391,000.00	400,000.00	.00	400,000.00	9,000.00
Net Grand Totals:		20,299,414.45	19,052,675.00	19,731,430.00	(1,185,464.00)	18,545,966.00	(506,709.00)

General Fund - Expenditures

Roy City Corporation FY 2020 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	2017-18 Prior Year Actual	2018-19 Current Year Modified Budget	2019-20 Requested Budget	Adjustments To Requested Budget	2019-20 Recommended Budget	FY 2020 Budget vs. FY 2019
GENERAL FUND							
LEGISLATIVE							
10-41-090	EMPLOYEE WAGE REIMBURSEMEN	(49,583.04)	(57,956.00)	(93,536.00)	.00	(93,536.00)	(35,580.00)
10-41-100	OVERTIME	1,212.50	500.00	500.00	.00	500.00	.00
10-41-110	PERMANENT EMPLOYEES WAGES	283,532.54	227,035.00	212,254.00	(1,658.00)	210,596.00	(16,439.00)
10-41-120	PART-TIME/TEMPORARY WAGES	.00	.00	.00	.00	.00	.00
10-41-130	F.I.C.A.	22,696.40	17,673.00	19,192.00	(130.00)	19,062.00	1,389.00
10-41-140	RETIREMENT	44,431.99	53,282.00	57,133.00	(400.00)	56,733.00	3,451.00
10-41-150	INSURANCE	18,400.21	31,259.00	31,921.00	.00	31,921.00	662.00
10-41-160	WORKMENS COMPENSATION	3,651.87	4,114.00	3,695.00	(37.00)	3,658.00	(456.00)
10-41-170	UNEMPLOYMENT COMPENSATION	.00	100.00	100.00	.00	100.00	.00
10-41-190	TRANSPORATION ALLOWANCE	.00	3,500.00	8,400.00	.00	8,400.00	4,900.00
10-41-210	BOOKS, SUBSCRIP., MEMBERSHIPS	23,248.36	23,500.00	23,500.00	.00	23,500.00	.00
10-41-220	PUBLIC NOTICES	6,265.41	18,300.00	18,800.00	.00	18,800.00	500.00
10-41-230	TRAVEL/TRAINING EXPENSE	15,652.13	18,700.00	26,000.00	.00	26,000.00	7,300.00
10-41-240	OFFICE SUPPLIES AND EXPENSE	3,665.55	3,000.00	3,000.00	.00	3,000.00	.00
10-41-250	EQUIPMENT, SUPPLIES & MAINT	1,687.29	1,500.00	1,500.00	.00	1,500.00	.00
10-41-280	TELEPHONE EXPENSE	2,583.26	2,000.00	2,000.00	.00	2,000.00	.00
10-41-310	PROFESSIONAL & TECHNICAL SVC	13,010.49	12,750.00	12,750.00	.00	12,750.00	.00
10-41-380	ELECTION EXPENSE	32,672.65	5,000.00	32,000.00	.00	32,000.00	27,000.00
10-41-420	FUEL	2,731.45	4,000.00	.00	.00	.00	(4,000.00)
10-41-430	VEHICLE MAINTENANCE	.00	2,500.00	.00	.00	.00	(2,500.00)
10-41-600	COMMUNITY RELATIONS	9,895.90	15,700.00	23,700.00	.00	23,700.00	8,000.00
10-41-601	COMMUNITY ACTY - CONTRIBUTIO	.00	.00	.00	.00	.00	.00
10-41-605	BOYS & GIRLS CLUB ALLOCATION	.00	.00	.00	.00	.00	.00
10-41-610	EMPLOYEE PROGRAMS	40,854.29	43,100.00	43,100.00	.00	43,100.00	.00
10-41-615	EDUCATIONAL ASSISTANCE	2,745.18	20,000.00	20,000.00	.00	20,000.00	.00
10-41-620	SUNDRY CHARGES	.00	.00	.00	.00	.00	.00
10-41-630	PROMOTION OF CITY	.00	.00	.00	.00	.00	.00
10-41-640	COUNCIL CONTINGENCY	21,730.49	119,290.00	23,000.00	.00	23,000.00	(96,290.00)
10-41-641	BEAUTIFICATION	.00	.00	130,000.00	(110,000.00)	20,000.00	20,000.00
10-41-740	CAPITAL ASSETS	66,465.00	129,225.00	.00	.00	.00	(129,225.00)
10-41-780	DEPRECIATION	.00	.00	.00	.00	.00	.00
Total LEGISLATIVE:		567,549.92	698,072.00	599,009.00	(112,225.00)	486,784.00	(211,288.00)

Acct No	Acct Title	2017-18 Prior Year Actual	2018-19 Current Year Modified Budget	2019-20 Requested Budget	Adjustments To Requested Budget	2019-20 Recommended Budget	FY 2020 Budget vs. FY 2019
LEGAL							
10-42-090	EMPLOYEE WAGE REIMBURSEMENT	(51,615.96)	(69,053.00)	(95,029.00)	.00	(95,029.00)	(25,976.00)
10-42-100	OVERTIME	317.00	.00	.00	.00	.00	.00
10-42-110	PERMANENT EMPLOYEES WAGES	239,165.28	267,962.00	270,907.00	.00	270,907.00	2,945.00
10-42-120	PART-TIME/TEMPORARY WAGES	30,309.38	25,984.00	25,038.00	.00	25,038.00	(946.00)
10-42-130	F.I.C.A.	19,406.73	22,488.00	22,640.00	.00	22,640.00	152.00
10-42-140	RETIREMENT	50,813.70	55,857.00	56,369.00	.00	56,369.00	512.00
10-42-150	INSURANCE	36,100.35	42,472.00	43,628.00	.00	43,628.00	1,156.00
10-42-160	WORKMENS COMPENSATION	1,453.47	6,456.00	6,001.00	.00	6,001.00	(455.00)
10-42-170	UNEMPLOYMENT COMPENSATION	.00	200.00	200.00	.00	200.00	.00
10-42-190	TRANSPORTATION ALLOWANCE	4,200.00	4,200.00	4,200.00	.00	4,200.00	.00
10-42-210	BOOKS, SUBSCRIP., MEMBERSHIPS	1,103.88	1,450.00	1,450.00	.00	1,450.00	.00
10-42-230	TRAVEL/TRAINING EXPENSE	1,368.10	6,165.00	7,165.00	.00	7,165.00	1,000.00
10-42-240	OFFICE SUPPLIES & EXPENSE	1,662.62	2,019.00	1,990.00	.00	1,990.00	(29.00)
10-42-250	EQUIPMENT, SUPPLIES & MAINT	940.14	480.00	.00	.00	.00	(480.00)
10-42-280	TELEPHONE EXPENSE	530.92	1,234.00	1,740.00	.00	1,740.00	506.00
10-42-310	PROFESSIONAL & TECHNICAL SVC	30,738.32	22,600.00	22,600.00	.00	22,600.00	.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:		366,493.93	390,514.00	368,899.00	.00	368,899.00	(21,615.00)

Acct No	Acct Title	2017-18 Prior Year Actual	2018-19 Current Year Modified Budget	2019-20 Requested Budget	Adjustments To Requested Budget	2019-20 Recommended Budget	FY 2020 Budget vs. FY 2019
LIABILITY INSURANCE							
10-43-510	INSURANCE/SURETY BONDS	204,225.00	221,811.00	221,810.00	(47,194.00)	174,616.00	(47,195.00)
	Total LIABILITY INSURANCE:	204,225.00	221,811.00	221,810.00	(47,194.00)	174,616.00	(47,195.00)

Acct No	Acct Title	2017-18 Prior Year Actual	2018-19 Current Year Modified Budget	2019-20 Requested Budget	Adjustments To Requested Budget	2019-20 Recommended Budget	FY 2020 Budget vs. FY 2019
JUSTICE COURT							
10-44-100	OVERTIME	3,858.50	3,750.00	.00	3,750.00	3,750.00	.00
10-44-110	PERMANENT EMPLOYEES WAGES	207,315.48	216,414.00	237,210.00	(29,557.00)	207,653.00	(8,761.00)
10-44-120	PART-TIME/TEMPORARY WAGES	15,527.61	25,231.00	.00	25,231.00	25,231.00	.00
10-44-130	F.I.C.A.	16,427.41	18,772.00	18,433.00	(331.00)	18,102.00	(670.00)
10-44-140	RETIREMENT	38,164.14	40,664.00	42,903.00	(4,933.00)	37,970.00	(2,694.00)
10-44-150	INSURANCE	52,367.31	54,789.00	67,378.00	(15,390.00)	51,988.00	(2,801.00)
10-44-160	WORKMENS COMPENSATION	1,512.13	404.00	2,547.00	(7.00)	2,540.00	2,136.00
10-44-170	UNEMPLOYMENT COMPENSATION	.00	250.00	300.00	(50.00)	250.00	.00
10-44-190	TRANSPORTATION ALLOWANCE	4,200.00	4,200.00	4,200.00	.00	4,200.00	.00
10-44-210	BOOKS, SUBSCRIPTIONS, MEMBERS	825.49	1,100.00	1,150.00	.00	1,150.00	50.00
10-44-230	TRAVEL/TRAINING EXPENSE	3,459.64	5,500.00	6,000.00	.00	6,000.00	500.00
10-44-240	OFFICE SUPPLIES & EXPENSE	5,328.59	5,750.00	5,750.00	.00	5,750.00	.00
10-44-250	EQUIPMENT, SUPPLIES, & MAINT	3,165.53	5,425.00	4,675.00	.00	4,675.00	(750.00)
10-44-280	TELEPHONE	58.12	700.00	700.00	.00	700.00	.00
10-44-310	PROFESSIONAL & TECHNICAL SVCS	20,755.43	21,850.00	21,850.00	.00	21,850.00	.00
10-44-620	SUNDRY CHARGES	56.42	200.00	200.00	.00	200.00	.00
10-44-740	CAPITAL ASSETS	.00	5,700.00	.00	.00	.00	(5,700.00)
10-44-780	DEPRECIATION	.00	.00	.00	.00	.00	.00
Total JUSTICE COURT:		373,021.80	410,699.00	413,296.00	(21,287.00)	392,009.00	(18,690.00)

Acct No	Acct Title	2017-18 Prior Year Actual	2018-19 Current Year Modified Budget	2019-20 Requested Budget	Adjustments To Requested Budget	2019-20 Recommended Budget	FY 2020 Budget vs. FY 2019
FINANCE							
10-45-090	EMPLOYEE WAGE REIMBURSEMENT	(269,412.00)	(268,362.00)	(309,323.00)	.00	(309,323.00)	(40,961.00)
10-45-100	OVERTIME	372.25	1,000.00	1,000.00	.00	1,000.00	.00
10-45-110	PERMANENT EMPLOYEES WAGES	531,106.50	399,726.00	412,528.00	.00	412,528.00	12,802.00
10-45-120	PART-TIME/TEMPORARY WAGES	26,554.85	32,814.00	33,206.00	.00	33,206.00	392.00
10-45-130	F.I.C.A.	40,817.43	33,166.00	34,175.00	.00	34,175.00	1,009.00
10-45-140	RETIREMENT	79,933.73	79,115.00	81,301.00	.00	81,301.00	2,186.00
10-45-150	INSURANCE	85,068.99	114,669.00	60,328.00	.00	60,328.00	(54,341.00)
10-45-160	WORKMENS COMPENSATION	4,073.46	2,538.00	2,689.00	.00	2,689.00	151.00
10-45-170	UNEMPLOYMENT COMPENSATION	.00	500.00	500.00	.00	500.00	.00
10-45-190	TRANSPORATION ALLOWANCE	2,362.50	.00	4,200.00	.00	4,200.00	4,200.00
10-45-210	BOOKS, SUBSCRIP., MEMBERSHIPS	903.84	825.00	825.00	.00	825.00	.00
10-45-220	PUBLIC NOTICES	(360.44)	6,750.00	6,750.00	.00	6,750.00	.00
10-45-230	TRAVEL/TRAINING EXPENSE	3,894.03	7,550.00	10,550.00	2,225.00	12,775.00	5,225.00
10-45-240	OFFICE SUPPLIES AND EXPENSE	7,160.22	7,000.00	7,000.00	.00	7,000.00	.00
10-45-250	EQUIPMENT, SUPPLIES & MAINT	2,283.80	1,600.00	1,600.00	.00	1,600.00	.00
10-45-280	TELEPHONE EXPENSE	355.19	1,040.00	1,040.00	.00	1,040.00	.00
10-45-310	PROFESSIONAL & TECHNICAL SVC	34,216.71	22,300.00	19,300.00	.00	19,300.00	(3,000.00)
10-45-370	CENTRAL STORES	.00	.00	.00	.00	.00	.00
10-45-620	SUNDRY CHARGES	.00	300.00	300.00	.00	300.00	.00
10-45-740	CAPITAL ASSETS	.00	6,965.00	.00	.00	.00	(6,965.00)
10-45-780	DEPRECIATION	.00	.00	.00	.00	.00	.00
Total FINANCE:		549,331.06	449,496.00	367,969.00	2,225.00	370,194.00	(79,302.00)

Acct No	Acct Title	2017-18 Prior Year Actual	2018-19 Current Year Modified Budget	2019-20 Requested Budget	Adjustments To Requested Budget	2019-20 Recommended Budget	FY 2020 Budget vs. FY 2019
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-CAP	41,564.93	.00	.00	.00	.00	.00
10-46-310	PROFESSIONAL AND TECHNICAL SV	.00	.00	.00	.00	.00	.00
10-46-771	CAPITAL - LEGISLATION	30,882.90	.00	.00	.00	.00	.00
Total SPECIAL LEGISLATIVE COMMITTEES:		72,447.83	.00	.00	.00	.00	.00

Acct No	Acct Title	2017-18 Prior Year Actual	2018-19 Current Year Modified Budget	2019-20 Requested Budget	Adjustments To Requested Budget	2019-20 Recommended Budget	FY 2020 Budget vs. FY 2019
TRANSFERS							
10-50-310	TRANSFER TO INFORMATION TECH	338,892.96	396,985.00	523,635.00	(21,280.00)	502,355.00	105,370.00
10-50-315	TRANSFER TO U. E. FUND	.00	.00	.00	.00	.00	.00
10-50-325	TRANSFER TO CAPITAL PROJECTS	2,067,399.99	410,500.00	185,500.00	.00	185,500.00	(225,000.00)
10-50-328	TRANSFER TO PARK DEVELOPMENT	.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 PROJ	.00	.00	.00	.00	.00	.00
Total TRANSFERS:		2,406,292.95	807,485.00	709,135.00	(21,280.00)	687,855.00	(119,630.00)

Acct No	Acct Title	2017-18 Prior Year Actual	2018-19 Current Year Modified Budget	2019-20 Requested Budget	Adjustments To Requested Budget	2019-20 Recommended Budget	FY 2020 Budget vs. FY 2019
BUILDING/GROUND MAINT DIVISION							
10-51-090	EMPLOYEE WAGE REIMBURSEMENT	(53,973.00)	(58,915.00)	(114,910.00)	37,654.00	(77,256.00)	(18,341.00)
10-51-100	OVERTIME	7,316.71	5,214.00	15,000.00	.00	15,000.00	9,786.00
10-51-110	PERMANENT EMPLOYEES WAGES	198,165.03	275,059.00	216,125.00	(19,213.00)	196,912.00	(78,147.00)
10-51-120	PART-TIME/TEMPORARY WAGES	9,347.33	16,128.00	10,710.00	.00	10,710.00	(5,418.00)
10-51-130	F.I.C.A.	15,375.05	22,703.00	18,500.00	(1,470.00)	17,030.00	(5,673.00)
10-51-140	RETIREMENT	36,672.89	50,553.00	41,618.00	(2,654.00)	38,964.00	(11,589.00)
10-51-150	INSURANCE	59,623.78	92,371.00	58,284.00	4,084.00	62,368.00	(30,003.00)
10-51-160	WORKMENS COMPENSATION	3,666.26	7,333.00	5,263.00	(423.00)	4,840.00	(2,493.00)
10-51-170	UNEMPLOYMENT COMPENSATION	.00	400.00	200.00	.00	200.00	(200.00)
10-51-180	UNIFORM ALLOWANCE	1,500.00	2,400.00	1,200.00	.00	1,200.00	(1,200.00)
10-51-210	BOOKS, SUBSCRIP., MEMBERSHIPS	.00	.00	.00	.00	.00	.00
10-51-220	PUBLIC NOTICES	.00	500.00	500.00	.00	500.00	.00
10-51-230	TRAVEL/TRAINING EXPENSE	.00	200.00	200.00	.00	200.00	.00
10-51-240	OFFICE SUPPLIES & EXPENSE	20.60	200.00	200.00	.00	200.00	.00
10-51-250	EQUIPMENT, SUPPLIES & MAINT	30,917.81	21,600.00	21,600.00	.00	21,600.00	.00
10-51-260	BUILDING & GROUNDS MAINTENANCE	49,664.98	52,890.00	52,890.00	.00	52,890.00	.00
10-51-270	UTILITIES	153,379.46	151,000.00	179,000.00	.00	179,000.00	28,000.00
10-51-280	TELEPHONE EXPENSE	1,418.15	1,500.00	1,500.00	.00	1,500.00	.00
10-51-310	PROFESSIONAL & TECHNICAL SVC	6,310.43	63,700.00	68,050.00	.00	68,050.00	4,350.00
10-51-330	MISCELLANEOUS SERVICES	.00	.00	.00	.00	.00	.00
10-51-420	FUEL	4,404.11	5,950.00	5,950.00	.00	5,950.00	.00
10-51-430	VEHICLE MAINTENANCE	4,400.52	5,000.00	5,000.00	.00	5,000.00	.00
10-51-440	POOL OPERATIONS	.00	.00	.00	.00	.00	.00
10-51-450	TRASH COLLECTION SHOP/MUN BL	.00	.00	.00	.00	.00	.00
10-51-540	STREET LIGHTS	92,507.89	115,000.00	115,000.00	(115,000.00)	.00	(115,000.00)
10-51-735	ADA IMPROVEMENTS	.00	.00	.00	.00	.00	.00
10-51-740	CAPITAL ASSETS	72,331.40	70,000.00	484,500.00	(474,500.00)	10,000.00	(60,000.00)
10-51-780	DEPRECIATION	.00	.00	.00	.00	.00	.00
Total BUILDING/GROUND MAINT DIVISION:		693,049.40	900,786.00	1,186,380.00	(571,522.00)	614,858.00	(285,928.00)

ROY CITY CORPORATION

ROY CITY CORPORATION FY 2020 BUDGET

Period: 00/19

Acct No	Acct Title	2017-18 Prior Year Actual	2018-19 Current Year Modified Budget	2019-20 Requested Budget	Adjustments To Requested Budget	2019-20 Recommended Budget	FY 2020 Budget vs. FY 2019
POLICE AND ANIMAL SERVICES							
10-54-090	EMPLOYEE WAGE REIMBURSEMENT	(99,627.89)	(57,200.00)	(57,200.00)	.00	(57,200.00)	.00
10-54-100	OVERTIME	145,946.81	160,358.00	161,358.00	.00	161,358.00	1,000.00
10-54-110	PERMANENT EMPLOYEES WAGES	2,450,828.72	2,574,051.00	2,568,910.00	2,500.00	2,571,410.00	(2,641.00)
10-54-120	PART-TIME WAGES	.00	.00	.00	.00	.00	.00
10-54-121	PART-TIME WAGES - XING GUARDS	129,408.65	114,139.00	108,635.00	6,365.00	115,000.00	861.00
10-54-122	PART-TIME WAGES - COMMUNITY S	.00	.00	.00	.00	.00	.00
10-54-130	F.I.C.A.	199,562.98	218,028.00	217,175.00	191.00	217,366.00	(662.00)
10-54-140	RETIREMENT	767,757.03	808,406.00	804,822.00	892.00	805,714.00	(2,692.00)
10-54-150	INSURANCE	483,064.04	511,710.00	551,277.00	.00	551,277.00	39,567.00
10-54-160	WORKMENS COMPENSATION	44,263.22	59,661.00	59,353.00	55.00	59,408.00	(253.00)
10-54-170	UNEMPLOYMENT COMPENSATION	.00	3,750.00	3,800.00	.00	3,800.00	50.00
10-54-180	REGULAR OFFICERS UNIFORMS	31,779.90	33,600.00	33,600.00	.00	33,600.00	.00
10-54-190	TRANSPORTATION ALLOWANCE	.00	.00	.00	.00	.00	.00
10-54-191	K-9 STIPEND	9,124.50	10,600.00	9,100.00	.00	9,100.00	(1,500.00)
10-54-210	BOOKS, SUBSCRIPTIONS, MEMBERSHIPS	2,961.11	3,380.00	3,910.00	.00	3,910.00	530.00
10-54-220	PUBLIC NOTICES	139.79	150.00	150.00	.00	150.00	.00
10-54-230	TRAVEL/TRAINING EXPENSE	39,499.05	38,150.00	54,650.00	.00	54,650.00	16,500.00
10-54-240	OFFICE SUPPLIES & EXPENSE	14,809.86	19,450.00	19,450.00	.00	19,450.00	.00
10-54-250	EQUIPMENT, SUPPLIES & MAINT	11,493.61	19,200.00	19,200.00	.00	19,200.00	.00
10-54-280	TELEPHONE EXPENSE	24,836.33	28,530.00	28,530.00	.00	28,530.00	.00
10-54-310	PROFESSIONAL & TECHNICAL SVC	147,502.25	154,489.00	154,489.00	.00	154,489.00	.00
10-54-410	EVIDENCE SUPPLIES	1,857.03	2,500.00	2,500.00	.00	2,500.00	.00
10-54-420	FUEL	76,646.37	75,000.00	75,000.00	.00	75,000.00	.00
10-54-430	VEHICLE MAINTENANCE	26,352.46	31,000.00	31,000.00	.00	31,000.00	.00
10-54-460	BLOOD ALCOHOL TESTS	4,122.37	4,000.00	4,000.00	.00	4,000.00	.00
10-54-500	TRAINING AMMUNITION & SUPPLIES	46,093.47	30,524.00	32,524.00	.00	32,524.00	2,000.00
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 & BENEFITS	.00	.00	.00	.00	.00	.00
10-54-520	TRAFFIC SCHOOL SUPPLIES	.00	300.00	300.00	.00	300.00	.00
10-54-525	EQUIPMENT - TRAFFIC SCHOOL FUND	.00	.00	.00	.00	.00	.00
10-54-530	TRAFFIC SCHOOL WAGES & BENEFITS	648.90	2,150.00	2,150.00	.00	2,150.00	.00
10-54-540	"DARE" PROGRAM SUPPLIES	4,884.48	5,000.00	5,000.00	.00	5,000.00	.00
10-54-550	K-9 UNIT EXPENDITURES	3,116.60	3,050.00	3,050.00	.00	3,050.00	.00
10-54-555	JAG GRANT EXPENSE	.00	.00	.00	.00	.00	.00
10-54-556	BEER TAX EXPENDITURES	26,092.00	40,145.00	25,000.00	.00	25,000.00	(15,145.00)
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 GRANT	.00	.00	.00	.00	.00	.00
10-54-569	FORFEITURE FUND EXPENDITURES	.00	.00	.00	.00	.00	.00
10-54-570	OTHER GRANT EXPENDITURES	.00	10,000.00	.00	.00	.00	(10,000.00)
10-54-610	MISCELLANEOUS SUPPLIES	983.68	1,000.00	1,000.00	.00	1,000.00	.00
10-54-620	SUNDRY	7.95	200.00	200.00	.00	200.00	.00
10-54-740	CAPITAL ASSETS	147,508.58	214,459.00	408,000.00	(255,000.00)	153,000.00	(61,459.00)
10-54-750	CAPITAL ASSETS - SP PUBLIC SAFETY	.00	.00	.00	.00	.00	.00
10-54-760	CAPITAL ASSETS - GRANT FUNDS	10,000.00	.00	.00	.00	.00	.00
10-54-780	DEPRECIATION	.00	.00	.00	.00	.00	.00
Total POLICE AND ANIMAL SERVICES:		4,751,663.85	5,119,780.00	5,330,933.00	(244,997.00)	5,085,936.00	(33,844.00)

ROY CITY CORPORATION

ROY CITY CORPORATION FY 2020 BUDGET

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Acct No	Acct Title	2017-18 Prior Year Actual	2018-19 Current Year Modified Budget	2019-20 Requested Budget	Adjustments To Requested Budget	2019-20 Recommended Budget	FY 2020 Budget vs. FY 2019
FIRE & RESCUE							
10-58-090	EMPLOYEE WAGE REIMBURSEMENT	(15,994.07)	.00	.00	.00	.00	.00
10-58-100	OVERTIME	231,115.11	184,498.00	224,613.00	.00	224,613.00	40,115.00
10-58-110	PERMANENT EMPLOYEES WAGES	1,873,939.94	1,896,147.00	2,043,789.00	.00	2,043,789.00	147,642.00
10-58-120	PART-TIME/TEMPORARY WAGES	200,921.96	243,353.00	20,000.00	.00	20,000.00	(223,353.00)
10-58-130	F.I.C.A.	171,325.29	177,784.00	175,064.00	.00	175,064.00	(2,720.00)
10-58-140	RETIREMENT	284,588.49	306,851.00	396,087.00	.00	396,087.00	89,236.00
10-58-150	INSURANCE	386,031.31	430,117.00	480,485.00	.00	480,485.00	50,368.00
10-58-160	WORKMENS COMPENSATION	57,749.76	78,059.00	76,799.00	.00	76,799.00	(1,260.00)
10-58-170	UNEMPLOYMENT COMPENSATION	.00	3,850.00	2,100.00	.00	2,100.00	(1,750.00)
10-58-180	REGULAR OFFICERS UNIFORMS	24,266.66	25,550.00	27,300.00	.00	27,300.00	1,750.00
10-58-190	TRANSPORTATION ALLOWANCE	.00	.00	.00	.00	.00	.00
10-58-210	BOOKS, SUBSCRIPTIONS, MEMBERS	4,806.62	3,047.00	3,537.00	.00	3,537.00	490.00
10-58-220	PUBLIC NOTICES	.00	.00	.00	.00	.00	.00
10-58-230	TRAVEL/TRAINING EXPENSE (FIRE)	9,478.35	11,660.00	12,360.00	.00	12,360.00	700.00
10-58-231	TRAVEL/TRAINING EXPENSE (EMS)	11,077.61	11,450.00	19,250.00	.00	19,250.00	7,800.00
10-58-240	OFFICE SUPPLIES & EXPENSE	3,029.09	2,950.00	2,950.00	.00	2,950.00	.00
10-58-250	EQUIP, SUPPLIES, MAINT (FIRE)	63,517.76	58,500.00	58,500.00	(18,000.00)	40,500.00	(18,000.00)
10-58-251	EQUIP, SUPPLIES, MAINT (EMS)	16,706.98	19,580.00	23,080.00	.00	23,080.00	3,500.00
10-58-252	MEDICAL SUPPLIES (EMS)	49,822.95	56,000.00	58,000.00	.00	58,000.00	2,000.00
10-58-255	FIRE PREVENTION/EDUCATION PRO	4,323.02	8,225.00	8,225.00	.00	8,225.00	.00
10-58-256	FIRE EDUCATION - CERT	.00	100.00	100.00	.00	100.00	.00
10-58-260	BUILDING, GROUND, SUPPLY MAIN	8,836.06	9,000.00	9,000.00	.00	9,000.00	.00
10-58-280	TELEPHONE	3,742.91	3,230.00	5,270.00	.00	5,270.00	2,040.00
10-58-310	PROF & TECHNICAL SVCS (FIRE)	9,574.44	11,140.00	12,605.00	.00	12,605.00	1,465.00
10-58-311	PROF & TECHNICAL SVCS (EMS)	11,723.27	11,456.00	13,080.00	.00	13,080.00	1,624.00
10-58-312	FIRST PROFESSIONAL FEES	120,843.25	110,900.00	110,900.00	.00	110,900.00	.00
10-58-320	GRANT - EMS	8,143.28	.00	.00	.00	.00	.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	6,367.57	6,400.00	7,200.00	.00	7,200.00	800.00
10-58-340	UTAH STATE AMBULANCE ACCESS	64,637.79	50,000.00	60,000.00	.00	60,000.00	10,000.00
10-58-420	FUEL (FIRE)	16,567.29	22,000.00	22,000.00	.00	22,000.00	.00
10-58-421	FUEL (EMS)	23,330.14	18,000.00	18,000.00	.00	18,000.00	.00
10-58-430	VEHICLE MAINTENANCE (FIRE)	52,432.97	50,000.00	45,000.00	.00	45,000.00	(5,000.00)
10-58-431	VEHICLE MAINTENANCE (EMS)	17,758.77	11,500.00	12,500.00	.00	12,500.00	1,000.00
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	593,733.00	39,500.00	16,000.00	(16,000.00)	.00	(39,500.00)
10-58-760	CAPITAL ASSETS - GRANT FUNDS	.00	.00	.00	.00	.00	.00
10-58-780	DEPRECIATION	.00	.00	.00	.00	.00	.00
Total FIRE & RESCUE:		4,314,397.57	3,860,847.00	3,963,794.00	(34,000.00)	3,929,794.00	68,947.00

Acct No	Acct Title	2017-18 Prior Year Actual	2018-19 Current Year Modified Budget	2019-20 Requested Budget	Adjustments To Requested Budget	2019-20 Recommended Budget	FY 2020 Budget vs. FY 2019
COMMUNITY DEVELOPMENT							
10-59-090	EMPLOYEE WAGE REIMBURSEMENT	(8,502.00)	(8,859.00)	(9,067.00)	.00	(9,067.00)	(208.00)
10-59-100	OVERTIME	68.36	3,135.00	3,135.00	.00	3,135.00	.00
10-59-110	PERMANENT EMPLOYEES WAGES	216,524.51	222,463.00	225,648.00	.00	225,648.00	3,185.00
10-59-120	PART-TIME/TEMPORARY WAGES	2,218.01	1,938.00	1,938.00	.00	1,938.00	.00
10-59-130	F.I.C.A.	15,440.65	17,407.00	17,650.00	.00	17,650.00	243.00
10-59-140	RETIREMENT	38,523.85	40,972.00	41,583.00	.00	41,583.00	611.00
10-59-150	INSURANCE	50,063.97	60,611.00	62,148.00	.00	62,148.00	1,537.00
10-59-160	WORKMENS COMPENSATION	2,784.16	4,964.00	5,035.00	.00	5,035.00	71.00
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., MEMBERSHIPS	1,204.00	1,300.00	2,771.00	.00	2,771.00	1,471.00
10-59-220	PUBLIC NOTICES	1,472.45	1,000.00	1,000.00	.00	1,000.00	.00
10-59-230	TRAVEL/TRAINING EXPENSE	2,877.58	3,200.00	8,035.00	.00	8,035.00	4,835.00
10-59-240	OFFICE SUPPLIES & EXPENSE	4,839.46	7,000.00	7,000.00	.00	7,000.00	.00
10-59-250	EQUIPMENT SUPPLIES & MAINT	2,103.05	2,300.00	4,250.00	.00	4,250.00	1,950.00
10-59-280	TELEPHONE EXPENSE	1,375.74	1,520.00	1,520.00	.00	1,520.00	.00
10-59-310	PROFESSIONAL & TECHNICAL SVC	61,084.95	59,420.00	22,720.00	.00	22,720.00	(36,700.00)
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	3,620.00	4,000.00	4,000.00	.00	4,000.00	.00
10-59-420	FUEL	2,308.29	2,000.00	2,880.00	.00	2,880.00	880.00
10-59-430	VEHICLE MAINTENANCE	560.22	1,000.00	1,528.00	(528.00)	1,000.00	.00
10-59-610	MISCELLANEOUS SUPPLIES	.00	.00	.00	.00	.00	.00
10-59-630	BUSINESS DEVELOPMENT PROMOTI	.00	.00	.00	.00	.00	.00
10-59-740	CAPITAL ASSETS	5,966.67	5,700.00	31,024.00	(31,024.00)	.00	(5,700.00)
10-59-780	DEPRECIATION	.00	.00	.00	.00	.00	.00
Total COMMUNITY DEVELOPMENT:		405,133.92	436,871.00	440,598.00	(31,552.00)	409,046.00	(27,825.00)

Acct No	Acct Title	2017-18 Prior Year Actual	2018-19 Current Year Modified Budget	2019-20 Requested Budget	Adjustments To Requested Budget	2019-20 Recommended Budget	FY 2020 Budget vs. FY 2019
STREETS DIVISION							
10-60-090	EMPLOYEE WAGE REIMBURSEMENT	(28,476.00)	(28,458.00)	(40,085.00)	.00	(40,085.00)	(11,627.00)
10-60-100	OVERTIME	40,705.38	59,008.00	74,196.00	.00	74,196.00	15,188.00
10-60-110	PERMANENT EMPLOYEES WAGES	344,300.70	340,396.00	346,650.00	.00	346,650.00	6,254.00
10-60-120	PART-TIME/TEMPORARY WAGES	35,876.06	43,919.00	43,919.00	.00	43,919.00	.00
10-60-130	F.I.C.A.	30,725.94	33,915.00	35,554.00	.00	35,554.00	1,639.00
10-60-140	RETIREMENT	67,674.58	71,138.00	75,116.00	.00	75,116.00	3,978.00
10-60-150	INSURANCE	93,215.59	97,880.00	115,609.00	.00	115,609.00	17,729.00
10-60-160	WORKMENS COMPENSATION	10,113.74	12,983.00	13,537.00	.00	13,537.00	554.00
10-60-170	UNEMPLOYMENT COMPENSATION	622.74	490.00	490.00	.00	490.00	.00
10-60-180	UNIFORM ALLOWANCE	2,512.50	2,250.00	2,250.00	.00	2,250.00	.00
10-60-210	BOOKS, SUBSCRIP., MEMBERSHIPS	.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	1,051.69	2,000.00	2,000.00	.00	2,000.00	.00
10-60-240	OFFICE SUPPLIES	563.56	500.00	500.00	.00	500.00	.00
10-60-250	EQUIPMENT SUPPLIES & MAINT	14,995.47	18,600.00	18,600.00	.00	18,600.00	.00
10-60-280	TELEPHONE EXPENSE	4,274.89	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	30,223.98	43,000.00	43,000.00	.00	43,000.00	.00
10-60-430	VEHICLE MAINTENANCE	26,506.79	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	.00	1,225.00	1,225.00	.00	1,225.00	.00
10-60-560	CDBG GRANT EXPENDITURES	.00	.00	.00	.00	.00	.00
10-60-571	ASPHALT & CONCRETE DISPOSAL	.00	.00	.00	.00	.00	.00
10-60-580	ROAD MAINTENANCE	.00	.00	.00	.00	.00	.00
10-60-740	CAPITAL ASSETS	486,407.17	87,000.00	.00	.00	.00	(87,000.00)
10-60-780	DEPRECIATION	.00	.00	.00	.00	.00	.00
Total STREETS DIVISION:		1,170,644.78	835,296.00	782,011.00	.00	782,011.00	(53,285.00)

Acct No	Acct Title	2017-18 Prior Year Actual	2018-19 Current Year Modified Budget	2019-20 Requested Budget	Adjustments To Requested Budget	2019-20 Recommended Budget	FY 2020 Budget vs. FY 2019
FLEET SERVICES DIVISION							
10-62-090	EMPLOYEE WAGE REIMBURSEMENT	(49,014.96)	(49,904.00)	(53,469.00)	.00	(53,469.00)	(3,565.00)
10-62-100	OVERTIME	1,112.00	3,387.00	3,387.00	.00	3,387.00	.00
10-62-110	PERMANENT EMPLOYEES WAGES	106,121.35	120,870.00	123,600.00	.00	123,600.00	2,730.00
10-62-120	PART-TIME/TEMPORARY WAGES	.00	.00	.00	.00	.00	.00
10-62-130	F.I.C.A.	7,636.39	9,506.00	9,714.00	.00	9,714.00	208.00
10-62-140	RETIREMENT	19,449.22	22,951.00	23,455.00	.00	23,455.00	504.00
10-62-150	INSURANCE	36,449.21	45,387.00	46,645.00	.00	46,645.00	1,258.00
10-62-160	WORKMENS COMPENSATION	1,875.43	2,721.00	2,781.00	.00	2,781.00	60.00
10-62-170	UNEMPLOYMENT COMPENSATION	.00	150.00	150.00	.00	150.00	.00
10-62-180	UNIFORM ALLOWANCE	800.00	900.00	900.00	.00	900.00	.00
10-62-210	BOOKS, SUBSCRIP., MEMBERSHIPS	1,500.00	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	598.08	1,500.00	3,500.00	.00	3,500.00	2,000.00
10-62-240	OFFICE SUPPLIES	71.21	150.00	300.00	.00	300.00	150.00
10-62-250	EQUIPMENT, SUPPLIES & MAINT	6,785.01	15,500.00	16,900.00	.00	16,900.00	1,400.00
10-62-280	TELEPHONE EXPENSE	1,031.29	800.00	800.00	.00	800.00	.00
10-62-310	PROFESSIONAL & TECHNICAL	3,275.75	4,898.00	6,448.00	.00	6,448.00	1,550.00
10-62-370	SHOP EXPENSE, REVOLVING REIM	.00	.00	.00	.00	.00	.00
10-62-420	FUEL	1,621.42	4,000.00	4,000.00	.00	4,000.00	.00
10-62-430	VEHICLE MAINTENANCE	603.41	1,000.00	1,000.00	.00	1,000.00	.00
10-62-740	CAPITAL ASSETS	.00	15,000.00	62,000.00	(57,000.00)	5,000.00	(10,000.00)
10-62-780	DEPRECIATION	.00	.00	.00	.00	.00	.00
Total FLEET SERVICES DIVISION:		139,914.81	200,666.00	253,961.00	(57,000.00)	196,961.00	(3,705.00)

Acct No	Acct Title	2017-18 Prior Year Actual	2018-19 Current Year Modified Budget	2019-20 Requested Budget	Adjustments To Requested Budget	2019-20 Recommended Budget	FY 2020 Budget vs. FY 2019
PUBLIC WORKS ADMINISTRATION							
10-66-090	EMPLOYEE WAGE REIMBURSEMENT	(260,744.04)	(265,116.00)	(490,715.00)	105,536.00	(385,179.00)	(120,063.00)
10-66-100	OVERTIME	1,050.07	8,038.00	8,038.00	.00	8,038.00	.00
10-66-110	PERMANENT EMPLOYEES WAGES	235,942.60	241,501.00	314,742.00	50,234.00	364,976.00	123,475.00
10-66-120	PART-TIME/TEMPORARY WAGES	.00	.00	.00	.00	.00	.00
10-66-130	F.I.C.A.	17,444.63	19,090.00	24,694.00	3,843.00	28,537.00	9,447.00
10-66-140	RETIREMENT	49,302.15	51,763.00	65,623.00	8,384.00	74,007.00	22,244.00
10-66-150	INSURANCE	45,384.00	47,375.00	64,654.00	11,404.00	76,058.00	28,683.00
10-66-160	WORKMENS COMPENSATION	2,794.59	3,848.00	5,406.00	1,105.00	6,511.00	2,663.00
10-66-170	UNEMPLOYMENT COMPENSATION	.00	200.00	250.00	50.00	300.00	100.00
10-66-180	UNIFORM ALLOWANCE	300.00	300.00	1,581.00	300.00	1,881.00	1,581.00
10-66-210	BOOKS, SUBSCRIP., & MEMBERSHIP	45.00	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	1,110.68	4,000.00	4,000.00	2,000.00	6,000.00	2,000.00
10-66-240	OFFICE SUPPLIES & EXPENSE	1,901.21	2,000.00	2,000.00	.00	2,000.00	.00
10-66-250	EQUIPMENT, SUPPLIES & MAINT	5,829.43	6,800.00	7,600.00	.00	7,600.00	800.00
10-66-280	TELEPHONE EXPENSE	2,218.37	1,500.00	1,500.00	.00	1,500.00	.00
10-66-310	PROFESSIONAL & TECHNICAL	51,198.99	46,210.00	46,210.00	.00	46,210.00	.00
10-66-420	FUEL	2,555.71	3,300.00	3,300.00	.00	3,300.00	.00
10-66-430	VEHICLE MAINTENANCE	168.87	700.00	700.00	.00	700.00	.00
10-66-440	BEAUTIFICATION PROJECTS	.00	.00	.00	.00	.00	.00
10-66-540	STREET LIGHTS	.00	.00	.00	115,000.00	115,000.00	115,000.00
10-66-740	CAPITAL ASSETS	7,190.00	.00	387,000.00	(387,000.00)	.00	.00
10-66-780	DEPRECIATION	.00	.00	.00	.00	.00	.00
Total PUBLIC WORKS ADMINISTRATION:		163,692.26	171,659.00	446,733.00	(89,144.00)	357,589.00	185,930.00

ROY CITY CORPORATION

ROY CITY CORPORATION FY 2020 BUDGET

Period: 00/19

Acct No	Acct Title	2017-18 Prior Year Actual	2018-19 Current Year Modified Budget	2019-20 Requested Budget	Adjustments To Requested Budget	2019-20 Recommended Budget	FY 2020 Budget vs. FY 2019
RECREATION COMPLEX							
10-68-090	EMPLOYEE WAGE REIMBURSEMENT	(177.32)	.00	.00	.00	.00	.00
10-68-100	OVERTIME - OPERATIONS	1,291.34	1,500.00	1,500.00	.00	1,500.00	.00
10-68-101	OVERTIME - MAINT	9,360.70	10,000.00	10,000.00	.00	10,000.00	.00
10-68-110	PERMANENT EMPLOYEES WAGES -	111,696.78	108,541.00	111,140.00	.00	111,140.00	2,599.00
10-68-111	PERMANENT EMPLOYEE WAGES -	133,039.74	39,047.00	39,502.00	(39,502.00)	.00	(39,047.00)
10-68-120	PART-TIME/TEMPORARY WAGES	187,788.62	183,681.00	183,681.00	.00	183,681.00	.00
10-68-130	F.I.C.A.	33,021.46	26,222.00	26,455.00	(3,022.00)	23,433.00	(2,789.00)
10-68-140	RETIREMENT	45,150.05	31,743.00	32,392.00	(8,082.00)	24,310.00	(7,433.00)
10-68-150	INSURANCE	52,911.59	30,477.00	31,276.00	(5,894.00)	25,382.00	(5,095.00)
10-68-160	WORKMENS COMPENSATION	6,838.98	5,752.00	5,802.00	(869.00)	4,933.00	(819.00)
10-68-170	UNEMPLOYMENT COMPENSATION	11.64	138.00	138.00	(25.00)	113.00	(25.00)
10-68-180	UNIFORM ALLOWANCE	900.00	150.00	150.00	(150.00)	.00	(150.00)
10-68-210	BOOKS, SUBSCRIP., & MEMBERSHIP	107.27	125.00	125.00	.00	125.00	.00
10-68-220	PUBLIC NOTICES	795.00	1,500.00	1,500.00	.00	1,500.00	.00
10-68-230	TRAVEL/TRAINING EXPENSE	1,757.90	1,575.00	2,575.00	.00	2,575.00	1,000.00
10-68-240	OFFICE SUPPLIES & EXPENSE	2,134.91	3,500.00	3,500.00	.00	3,500.00	.00
10-68-250	EQUIP, SUPPLIES & MAINT - OPER	948.59	8,300.00	4,700.00	.00	4,700.00	(3,600.00)
10-68-251	EQUIP, SUPPLIES & MAINT - MT	15,449.40	9,700.00	12,200.00	.00	12,200.00	2,500.00
10-68-260	BUILDING, GROUND, SUPPLY MAIN	27,516.39	22,000.00	24,100.00	.00	24,100.00	2,100.00
10-68-270	UTILITIES	70,297.30	72,000.00	72,000.00	.00	72,000.00	.00
10-68-280	TELEPHONE EXPENSE - OPERATION	.00	300.00	300.00	.00	300.00	.00
10-68-281	TELEPHONE EXPENSE - MAINT	185.97	450.00	450.00	.00	450.00	.00
10-68-310	PROFESSIONAL & TECHNICAL SVC	794.16	1,800.00	10,075.00	.00	10,075.00	8,275.00
10-68-315	SPECIAL PROGRAM INSTRUCTION	5,660.00	12,000.00	12,000.00	.00	12,000.00	.00
10-68-330	PROGRAM SUPPLIES	7,154.45	9,500.00	9,500.00	.00	9,500.00	.00
10-68-420	FUEL - OPERATIONS	800.73	800.00	800.00	.00	800.00	.00
10-68-421	FUEL - MAINT	1,443.36	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	894.16	500.00	500.00	.00	500.00	.00
10-68-450	TRASH COLLECTION	465.12	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	9,138.48	8,800.00	8,800.00	.00	8,800.00	.00
10-68-681	POOL MAINTENANCE	16,683.18	21,800.00	25,800.00	.00	25,800.00	4,000.00
10-68-740	CAPITAL ASSETS - OPERATIONS	24,990.00	.00	.00	.00	.00	.00
10-68-741	CAPITAL ASSETS - MAINT	32,442.34	8,100.00	50,000.00	(30,000.00)	20,000.00	11,900.00
10-68-780	DEPRECIATION	.00	.00	.00	.00	.00	.00
10-68-880	SALES TAX EXPENSE	15,851.13	15,700.00	15,700.00	.00	15,700.00	.00
10-68-890	COST OF GOODS SOLD	9,870.44	10,000.00	10,000.00	.00	10,000.00	.00
Total RECREATION COMPLEX:		827,213.86	648,301.00	709,261.00	(87,544.00)	621,717.00	(26,584.00)

Acct No	Acct Title	2017-18 Prior Year Actual	2018-19 Current Year Modified Budget	2019-20 Requested Budget	Adjustments To Requested Budget	2019-20 Recommended Budget	FY 2020 Budget vs. FY 2019
AQUATIC CENTER							
10-69-090	EMPLOYEE WAGE REIMBURSEMENT	.00	.00	.00	.00	.00	.00
10-69-100	OVERTIME	.00	500.00	500.00	.00	500.00	.00
10-69-101	OVERTIME - MAINT	8,017.79	5,000.00	5,000.00	.00	5,000.00	.00
10-69-110	PERMANENT EMPLOYEE WAGES - O	72,733.07	73,752.00	75,490.00	.00	75,490.00	1,738.00
10-69-111	PERMANENT EMPLOYEE WAGES -	61,628.80	39,047.00	39,502.00	(39,502.00)	.00	(39,047.00)
10-69-120	PART-TIME WAGES - OPERATIONS	167,132.46	163,416.00	163,416.00	.00	163,416.00	.00
10-69-121	PART-TIME WAGES - MAINT	9,988.61	16,325.00	16,325.00	.00	16,325.00	.00
10-69-130	F.I.C.A.	24,022.61	23,668.00	23,835.00	(3,022.00)	20,813.00	(2,855.00)
10-69-140	RETIREMENT	27,941.59	22,693.00	23,183.00	(8,082.00)	15,101.00	(7,592.00)
10-69-150	INSURANCE	22,192.49	15,445.00	15,837.00	(5,894.00)	9,943.00	(5,502.00)
10-69-160	WORKMENS COMPENSATION	5,116.28	6,556.00	6,604.00	(869.00)	5,735.00	(821.00)
10-69-170	UNEMPLOYMENT COMPENSATION	.00	338.00	338.00	(25.00)	313.00	(25.00)
10-69-180	UNIFORM ALLOWANCE	300.00	150.00	150.00	(150.00)	.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	679.99	1,000.00	1,000.00	.00	1,000.00	.00
10-69-250	EQUIP, SUPPLIES & MAINT - OPER	3,527.97	7,125.00	7,125.00	.00	7,125.00	.00
10-69-251	EQUIP, SUPPLIES & MAINT - MAINT	7,538.56	3,875.00	9,875.00	.00	9,875.00	6,000.00
10-69-260	BUILDING, GROUND, SUPPLY MAIN	9,024.03	13,350.00	10,850.00	.00	10,850.00	(2,500.00)
10-69-270	UTILITIES	91,205.68	73,000.00	73,000.00	.00	73,000.00	.00
10-69-280	TELEPHONE EXPENSE - OPERATION	1,746.27	2,200.00	2,200.00	.00	2,200.00	.00
10-69-281	TELEPHONE EXPENSE - MAINT	219.63	850.00	250.00	.00	250.00	(600.00)
10-69-310	PROFESSIONAL & TECHNICAL SVC	11,896.15	4,500.00	12,850.00	.00	12,850.00	8,350.00
10-69-330	PROGRAM SUPPLIES	4,033.88	1,070.00	4,070.00	.00	4,070.00	3,000.00
10-69-420	FUEL	1,568.73	1,900.00	1,900.00	.00	1,900.00	.00
10-69-430	VEHICLE MAINTENANCE	14.97	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	290.52	10,300.00	7,300.00	.00	7,300.00	(3,000.00)
10-69-681	POOL MAINTENANCE	42,861.59	53,500.00	50,000.00	.00	50,000.00	(3,500.00)
10-69-740	CAPITAL ASSETS - OPERATIONS	.00	.00	4,500.00	(4,500.00)	.00	.00
10-69-741	CAPITAL ASSETS - MAINT	14,162.85	37,900.00	124,000.00	(4,500.00)	119,500.00	81,600.00
10-69-780	DEPRECIATION	.00	.00	.00	.00	.00	.00
10-69-880	SALES TAX EXPENSE	26,810.82	35,000.00	35,000.00	.00	35,000.00	.00
10-69-890	COST OF GOODS SOLD	49,013.64	55,000.00	55,000.00	.00	55,000.00	.00
Total AQUATIC CENTER:		663,668.98	668,120.00	769,760.00	(66,544.00)	703,216.00	35,096.00

Acct No	Acct Title	2017-18 Prior Year Actual	2018-19 Current Year Modified Budget	2019-20 Requested Budget	Adjustments To Requested Budget	2019-20 Recommended Budget	FY 2020 Budget vs. FY 2019
ROY DAYS							
10-72-091	EVENT FEES	(14,503.00)	(19,165.00)	(5,000.00)	.00	(5,000.00)	14,165.00
10-72-100	OVERTIME	42,200.95	51,284.00	32,900.00	.00	32,900.00	(18,384.00)
10-72-130	F.I.C.A	3,073.96	3,749.00	2,517.00	.00	2,517.00	(1,232.00)
10-72-140	RETIREMENT	5,793.75	7,052.00	4,968.00	.00	4,968.00	(2,084.00)
10-72-150	INSURANCE	582.40	1,645.00	1,645.00	.00	1,645.00	.00
10-72-160	WORKMENS COMPENSATION	.00	709.00	709.00	.00	709.00	.00
10-72-210	PERMITS	602.00	2,150.00	2,150.00	.00	2,150.00	.00
10-72-220	PUBLIC NOTICES	5,871.24	4,000.00	4,000.00	.00	4,000.00	.00
10-72-250	EQUIPMENT, SUPPLIES & MAINT	1,042.15	1,500.00	1,500.00	.00	1,500.00	.00
10-72-260	GROUND, MAINTENANC & SUPPLI	7,502.50	7,600.00	7,600.00	.00	7,600.00	.00
10-72-320	VENUE SET-UP	12,527.31	11,900.00	11,900.00	.00	11,900.00	.00
10-72-610	CELEBRATION ACTIVITIES	57,318.53	58,700.00	54,500.00	.00	54,500.00	(4,200.00)
Total ROY DAYS:		122,011.79	131,124.00	119,389.00	.00	119,389.00	(11,735.00)

ROY CITY CORPORATION

ROY CITY CORPORATION FY 2020 BUDGET

Period: 00/19

Acct No	Acct Title	2017-18 Prior Year Actual	2018-19 Current Year Modified Budget	2019-20 Requested Budget	Adjustments To Requested Budget	2019-20 Recommended Budget	FY 2020 Budget vs. FY 2019
PARKS & RECREATION							
10-73-090	EMPLOYEE WAGE REIMBURSEMENT	(18,000.00)	(18,000.00)	(18,000.00)	.00	(18,000.00)	.00
10-73-100	OVERTIME - PARKS	33,164.80	10,250.00	10,250.00	.00	10,250.00	.00
10-73-101	OVERTIME - RECREATION	5,038.02	3,485.00	3,485.00	.00	3,485.00	.00
10-73-110	PERMANENT EMPLOYEE WAGES - P	294,167.39	304,815.00	315,821.00	.00	315,821.00	11,006.00
10-73-111	PERMANENT EMPLOYEE WAGES - R	108,047.48	138,292.00	138,657.00	.00	138,657.00	365.00
10-73-120	PART-TIME WAGE - PARKS	61,244.29	91,150.00	91,150.00	.00	91,150.00	.00
10-73-121	PART-TIME WAGES - RECREATION	82,996.67	81,050.00	81,050.00	.00	81,050.00	.00
10-73-130	F.I.C.A.	42,667.01	48,123.00	48,829.00	.00	48,829.00	706.00
10-73-140	RETIREMENT	80,986.64	84,854.00	86,700.00	.00	86,700.00	1,846.00
10-73-150	INSURANCE	92,147.61	101,301.00	103,650.00	.00	103,650.00	2,349.00
10-73-160	WORKMENS COMPENSATION	10,297.61	13,833.00	14,037.00	.00	14,037.00	204.00
10-73-170	UNEMPLOY COMPENSATION - PAR	.00	3,475.00	2,325.00	.00	2,325.00	(1,150.00)
10-73-171	UNEMPLOY COMPENSATION - REC	.00	.00	1,150.00	.00	1,150.00	1,150.00
10-73-180	UNIFORM ALLOWANCE	2,250.00	2,700.00	2,700.00	.00	2,700.00	.00
10-73-190	TRANSPORATION ALLOWANCE	.00	.00	.00	.00	.00	.00
10-73-210	BOOKS, SUBSCRIP., MEMBERSHIPS	88.29	330.00	330.00	.00	330.00	.00
10-73-211	BOOKS, SUBSCRIPTION & MEMBER	295.58	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 - PARK	2,826.55	3,500.00	3,500.00	.00	3,500.00	.00
10-73-231	TRAVEL/TRAINING EXPENSE - REC	2,961.18	2,250.00	5,750.00	.00	5,750.00	3,500.00
10-73-240	OFFICE SUPPLIES - PARK	1,259.81	675.00	675.00	.00	675.00	.00
10-73-241	OFFICE SUPPLIES - REC	2,838.14	2,000.00	2,350.00	.00	2,350.00	350.00
10-73-250	EQUIP, SUPPLIES & MAINT - PARK	16,042.91	15,275.00	15,275.00	.00	15,275.00	.00
10-73-251	EQUIP, SUPPLIES & MAINT - REC	558.04	3,000.00	3,000.00	.00	3,000.00	.00
10-73-252	EQUIP, SUPPLIES, & MANT - RAMP	15,133.25	.00	.00	.00	.00	.00
10-73-260	BLDGS & GROUNDS MAINT - PARK	50,760.08	54,231.00	54,231.00	.00	54,231.00	.00
10-73-261	BLDGS & GROUNDS MAINT - REC	3,905.74	7,000.00	7,000.00	.00	7,000.00	.00
10-73-270	UTILITIES - PARK	26,009.32	27,000.00	27,000.00	.00	27,000.00	.00
10-73-271	UTILITIES - REC	.00	.00	.00	.00	.00	.00
10-73-280	TELEPHONE EXPENSE - PARK	2,589.62	1,600.00	1,600.00	.00	1,600.00	.00
10-73-281	TELEPHONE EXPENSE - REC	3,797.09	2,000.00	2,000.00	.00	2,000.00	.00
10-73-310	PROFESSIONAL & TECHNICAL - REC	23,982.33	11,350.00	11,350.00	.00	11,350.00	.00
10-73-311	PROFESSIONAL & TECHNICAL - PKS	2,082.50	10,000.00	10,000.00	.00	10,000.00	.00
10-73-320	LEAGUE FEES AND REFEREES	61,199.82	66,000.00	66,000.00	.00	66,000.00	.00
10-73-420	FUEL - PARK	16,205.09	25,500.00	25,500.00	.00	25,500.00	.00
10-73-421	FUEL - REC	2,484.72	3,750.00	3,750.00	.00	3,750.00	.00
10-73-430	VEHICLE MAINTENANCE - PARK	9,361.42	7,500.00	10,500.00	.00	10,500.00	3,000.00
10-73-431	VEHICLE MAINTENANCE - REC	992.29	2,000.00	2,000.00	.00	2,000.00	.00
10-73-440	SECONDARY WATER	16,020.59	19,150.00	20,108.00	.00	20,108.00	958.00
10-73-460	TREE REPLACEMENT PROGRAM	.00	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	578.08	1,100.00	1,100.00	.00	1,100.00	.00
10-73-500	LEASED PROPERTY	16,040.58	10,719.00	10,719.00	.00	10,719.00	.00
10-73-610	PROGRAM SUPPLIES	38,517.28	35,675.00	41,525.00	.00	41,525.00	5,850.00
10-73-620	SUNDRY CHARGES	830.48	700.00	700.00	.00	700.00	.00
10-73-740	CAPITAL ASSETS - PARK	56,036.93	.00	124,000.00	.00	124,000.00	124,000.00
10-73-741	CAPITAL ASSETS - REC	.00	7,540.00	12,000.00	.00	12,000.00	4,460.00
10-73-742	CAPITAL ASSETS - RAMP	50,884.71	237,500.00	37,500.00	.00	37,500.00	(200,000.00)
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	4,823.93	4,000.00	10,150.00	.00	10,150.00	6,150.00
Total PARKS & RECREATION:		1,224,113.87	1,428,748.00	1,393,492.00	.00	1,393,492.00	(35,256.00)

Acct No	Acct Title	2017-18 Prior Year Actual	2018-19 Current Year Modified Budget	2019-20 Requested Budget	Adjustments To Requested Budget	2019-20 Recommended Budget	FY 2020 Budget vs. FY 2019
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 REMODEL	117,000.00	.00	.00	.00	.00	.00
10-80-754	DEBT INTEREST - BONDS REMODEL	1,170.00	.00	.00	.00	.00	.00
10-80-755	DEBT PRINCIPAL - WATER & SEWER	.00	.00	.00	.00	.00	.00
10-80-756	DEBT INTEREST	.00	.00	.00	.00	.00	.00
10-80-757	DEBT PRINCIPAL - BONDS HOPE CT	.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 - MUN	.00	.00	.00	.00	.00	.00
10-80-765	ISSUANCE & TRUSTEE FEES RFNDN	.00	.00	.00	.00	.00	.00
10-80-767	ISSUANCE & TRUSTEE FEES - HOPE	.00	.00	.00	.00	.00	.00
10-80-790	PMT TO REFUNDED BOND ESCROW	.00	.00	.00	.00	.00	.00
Total DEBT SERVICE:		118,170.00	.00	.00	.00	.00	.00
Total GENERAL FUND:		19,133,037.58	17,380,275.00	18,076,430.00	(1,382,064.00)	16,694,366.00	(685,909.00)

Acct No	Acct Title	2017-18 Prior Year Actual	2018-19 Current Year Modified Budget	2019-20 Requested Budget	Adjustments To Requested Budget	2019-20 Recommended Budget	FY 2020 Budget vs. FY 2019
CLASS "C" ROADS							
OPERATING EXPENDITURES							
64-40-200	ROAD MAINTENANCE	774,941.50	1,100,000.00	1,075,000.00	.00	1,075,000.00	(25,000.00)
64-40-220	PUBLIC NOTICES	.00	.00	.00	.00	.00	.00
64-40-240	STREET SIGNS	20,770.01	26,000.00	26,000.00	.00	26,000.00	.00
64-40-310	CAPITAL PROJECTS	137,773.78	.00	79,000.00	69,700.00	148,700.00	148,700.00
64-40-320	ENGINEERING & TECHNICAL FEES	17,725.53	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 BALANCE	.00	.00	.00	.00	.00	.00
64-40-740	NEW EQUIPMENT	.00	80,400.00	.00	126,900.00	126,900.00	46,500.00
64-40-750	CAPITAL TRANSFER TO GEN FUND	.00	.00	.00	.00	.00	.00
64-40-780	DEPRECIATION	.00	.00	.00	.00	.00	.00
64-40-799	DEPRECIATION ALLOCATION	.00	.00	.00	.00	.00	.00
Total OPERATING EXPENDITURES:		951,210.82	1,281,400.00	1,255,000.00	196,600.00	1,451,600.00	170,200.00
Total CLASS "C" ROADS:		951,210.82	1,281,400.00	1,255,000.00	196,600.00	1,451,600.00	170,200.00

Acct No	Acct Title	2017-18 Prior Year Actual	2018-19 Current Year Modified Budget	2019-20 Requested Budget	Adjustments To Requested Budget	2019-20 Recommended Budget	FY 2020 Budget vs. FY 2019
TRANSPORTATION INFRASTRUCTURE							
OPERATING EXPENDITURES							
65-40-200	ROAD MAINTENANCE	.00	.00	.00	.00	.00	.00
65-40-240	PEDESTRIAN SAFETY	.00	.00	.00	.00	.00	.00
65-40-310	CAPITAL PROJECTS	345,684.89	391,000.00	400,000.00	.00	400,000.00	9,000.00
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:		345,684.89	391,000.00	400,000.00	.00	400,000.00	9,000.00
TRANSFERS AND OTHER USES							
65-48-800	CONTRIBUTION TO FUND BALANCE	.00	.00	.00	.00	.00	.00
Total TRANSFERS AND OTHER USES:		.00	.00	.00	.00	.00	.00
Total TRANSPORTATION INFRASTRUCTURE:		345,684.89	391,000.00	400,000.00	.00	400,000.00	9,000.00
Grand Totals:		20,429,933.29	19,052,675.00	19,731,430.00	(1,185,464.00)	18,545,966.00	(506,709.00)

Capital Projects Fund

Roy City Corporation FY 2020 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.

Interest Revenue is projected to be \$30,000 and \$168,000 is budgeted from fund balance to cover expenditures of \$16,000 to refurbish the pump on a fire brush truck and \$12,000 to repair Station #32 roof as well as \$150,000 in recreation building remodels.

Revenue	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
Interest Revenue	\$ 43,983	\$ 30,000	\$ 30,000
GF Transfer – Fire Apparatus	169,400	185,500	185,500
GF Transfer – Parks & Recreational	1,623,000	0	0
GF Transfer – Capital Improvements	275,000	225,000	0
Contribution from Fund Balance	0	1,801,076	168,000
Total	\$2,111,383	\$2,241,576	\$383,500

Expenditures

There will likely be funds carried forward into FY 2020 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 2019.

The FY 2020 budget includes \$150,000 for recreation facilities improvements. These include remodeling the old Weber County library for \$25,000, remodeling the current recreation building for \$15,000, and \$110,000 to build a storage facility at the old library to house the recreation equipment. Additionally, the concrete surrounding the Hope Center needs repairs totaling \$20,000.

Expenditures	FY 2019 Budget	Change	FY 2020 Proposed
Transfer to General Fund	\$ 337,000	(\$337,000)	\$ 0
Increase to Fund Balance	225,000	(225,000)	0
Fire Apparatus	0	185,500	185,500
Fire Facilities & Equipment	187,587	(159,587)	28,000
George Wahlen North Park	1,491,989	(1,491,989)	0
Library & Recreation Bldg Remodel	0	150,000	150,000
Hope Center Improvements	0	20,000	20,000
Total	\$2,241,576	(\$1,858,076)	\$383,500

Acct No	Acct Title	2017-18 Prior Year Actual	2018-19 Current Year Modified Budget	2019-20 Requested Budget	Adjustments To Requested Budget	2019-20 Recommended Budget	FY 2020 Budget vs. FY 2019
CAPITAL PROJECTS FUND							
MISCELLANEOUS REVENUE							
41-36-000	LOAN FROM GENERAL FUND	.00	.00	.00	.00	.00	.00
41-36-100	INTEREST EARNED	43,983.28	30,000.00	30,000.00	.00	30,000.00	.00
Total MISCELLANEOUS REVENUE:		43,983.28	30,000.00	30,000.00	.00	30,000.00	.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	169,399.99	185,500.00	185,000.00	500.00	185,500.00	.00
41-38-064	G/F TRANS - PARKS & RECR FACIL	1,623,000.00	.00	.00	.00	.00	.00
41-38-069	G/F TRANS - AQUATIC CENTER	.00	.00	.00	.00	.00	.00
41-38-100	LAND PURCHASE	.00	.00	.00	.00	.00	.00
41-38-110	TRANSFER BETWEEN PROJECT FUN	.00	.00	.00	.00	.00	.00
41-38-200	CONTRIBUTIONS & TRANSFERS	.00	.00	.00	.00	.00	.00
41-38-600	G.F. CONTRIB - CAP IMPRV PLAN	275,000.00	225,000.00	.00	.00	.00	(225,000.00)
41-38-700	CONTRIBUTION FROM FUND BALA	.00	1,801,076.00	.00	168,000.00	168,000.00	(1,633,076.00)
Total CONTRIBUTIONS AND TRANSFERS:		2,067,399.99	2,211,576.00	185,000.00	168,500.00	353,500.00	(1,858,076.00)
Net Total CAPITAL PROJECTS FUND:		2,111,383.27	2,241,576.00	215,000.00	168,500.00	383,500.00	(1,858,076.00)

Acct No	Acct Title	2017-18 Prior Year Actual	2018-19 Current Year Modified Budget	2019-20 Requested Budget	Adjustments To Requested Budget	2019-20 Recommended Budget	FY 2020 Budget vs. FY 2019
CAPITAL PROJECTS FUND							
OPERATING EXPENDITURES							
41-40-020	EXPENSES	.00	.00	.00	.00	.00	.00
41-40-500	TRANSFER TO GENERAL FUND	.00	337,000.00	.00	.00	.00	(337,000.00)
Total OPERATING EXPENDITURES:		.00	337,000.00	.00	.00	.00	(337,000.00)
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 FUNDS	.00	.00	.00	.00	.00	.00
41-48-800	APPROPR. INCREASE IN FUND BAL.	.00	225,000.00	.00	.00	.00	(225,000.00)
41-48-805	INCREASE IN F/B RES - FIRE	.00	.00	199,000.00	(13,500.00)	185,500.00	185,500.00
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	225,000.00	199,000.00	(13,500.00)	185,500.00	(39,500.00)
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	.00	187,587.00	16,000.00	12,000.00	28,000.00	(159,587.00)
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:		.00	187,587.00	16,000.00	12,000.00	28,000.00	(159,587.00)
PARKS & RECREATIONL FACILITIES							
41-64-020	PARKS & RECREATIONL FACILITIES	889,716.90	1,491,989.00	.00	150,000.00	150,000.00	(1,341,989.00)
41-64-021	REC FACILITIES - SKATING RINK	.00	.00	.00	.00	.00	.00
Total PARKS & RECREATIONL FACILITIES:		889,716.90	1,491,989.00	.00	150,000.00	150,000.00	(1,341,989.00)
AQUATIC CENTER							
41-69-020	AQUATIC CENTER FACILTY & EQUIP	.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	245,871.46	.00	.00	.00	.00	.00
41-74-021	L/T CAPITAL IMPROVEMENT - HOPE	.00	.00	.00	20,000.00	20,000.00	20,000.00
41-74-022	L/T CAP IMPROVE - 1900 W BEAUT	182,111.72	.00	.00	.00	.00	.00

Acct No	Acct Title	2017-18 Prior Year Actual	2018-19 Current Year Modified Budget	2019-20 Requested Budget	Adjustments To Requested Budget	2019-20 Recommended Budget	FY 2020 Budget vs. FY 2019
	Total L/T CAPITAL IMPROVEMENTS PLAN:	427,983.18	.00	.00	20,000.00	20,000.00	20,000.00
	Total CAPITAL PROJECTS FUND:	1,317,700.08	2,241,576.00	215,000.00	168,500.00	383,500.00	(1,858,076.00)

Water & Sewer Utility Enterprise Fund

Roy City Corporation FY 2020 Budget

IN THIS SECTION:

- Fund Summary
- Revenues
- Operating Expenses
- Administrative Expenses

Tab – Water & Sewer

WATER AND SEWER UTILITY ENTERPRISE FUND

Revenue

The Water and Sewer Utility Enterprise Fund operates to provide water, sewer, and system infrastructure to the residence of Roy City. For the 2020 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 2020 as increases from the contractors are passed along to the consumers. This increase is proposed to go into effect January 1, 2020. Furthermore, there is an ongoing need of capital improvement and meter change outs that Roy City will retain a portion of the increases.

Revenue estimates for the fund are as follows:

Revenue	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
Water	\$2,159,331	\$2,350,000	\$2,540,000
Sewer	5,050,933	5,022,453	5,022,453
Capital Improvements	887,735	878,000	878,000
Connection Fees	7,966	6,000	10,000
Impact Fees	61,778	17,500	65,350
Other	310,776	269,000	269,000
Contribution from Reserves	0	187,000	0
Total	\$8,478,519	\$8,729,953	\$8,784,803

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 2020. The base rate will increase for the next three years to cover capital improvement needs for the City.

To cover the increased cost of water, the City proposes increasing rates as follows:

Billing Classification per unit	FY 2019	Change	FY 2020 Proposed
Residential – Bi-monthly	\$ 18.77	\$ 4.00	\$ 22.77
Residential County – Bi-monthly	37.54	8.00	45.54
Commercial – Monthly	8.39	3.00	11.39
Commercial County - Monthly	16.78	6.00	22.77
Mobile Homes - Monthly	8.39	1.00	9.39
Residential water usage- Bi-monthly:			
First 18,000 gallons (per 1,000 gallons)	0.84	0.02	0.86
Next 12,000 gallons (per 1,000 gallons)	1.50	0.04	1.54
Next 10,000 gallons (per 1,000 gallons)	1.69	0.06	1.75
Gallons over 40,000 (per 1,000 gallons)	1.92	0.08	2.00
Commercial water usage – Monthly:			
First 9,000 gallons (per 1,000 gallons)	0.84	0.02	0.86
Next 6,000 gallons (per 1,000 gallons)	1.50	0.04	1.54

Next 5,000 gallons (per 1,000 gallons)	1.69	0.06	1.75
Gallons over 20,000 (per 1,000 gallons)	1.92	0.08	2.00
Mobile home water usage – Monthly:			
First 9,000 gallons (per 1,000 gallons)	0.76	0.02	0.78
Next 6,000 gallons (per 1,000 gallons)	1.36	0.04	1.40
Next 5,000 gallons (per 1,000 gallons)	1.54	0.07	1.61
Gallons over 20,000 (per 1,000 gallons)	1.73	0.08	1.81

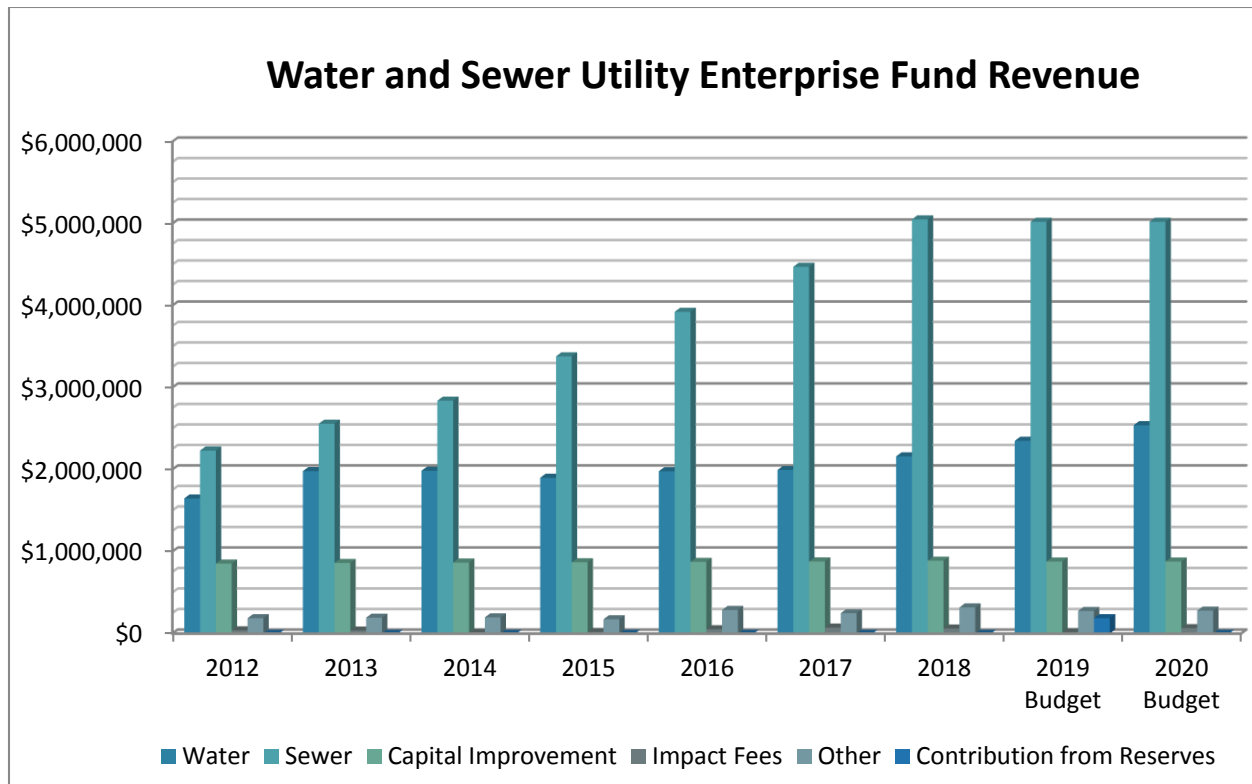
In December 2013, North Davis Sewer District implemented a new rate structure effective July 2014. The revised rate structure included increases in the wholesale rate charged to municipalities over a four year time frame. FY 2018 was the final year of implementation so rates are anticipated to remain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

The rates are as follows:

North Davis Sewer system connections	FY 2019	Change	FY 2020 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 2020 will not only cover the increase by the contractor, but also additional capital improvements and meter change out throughout Roy City.

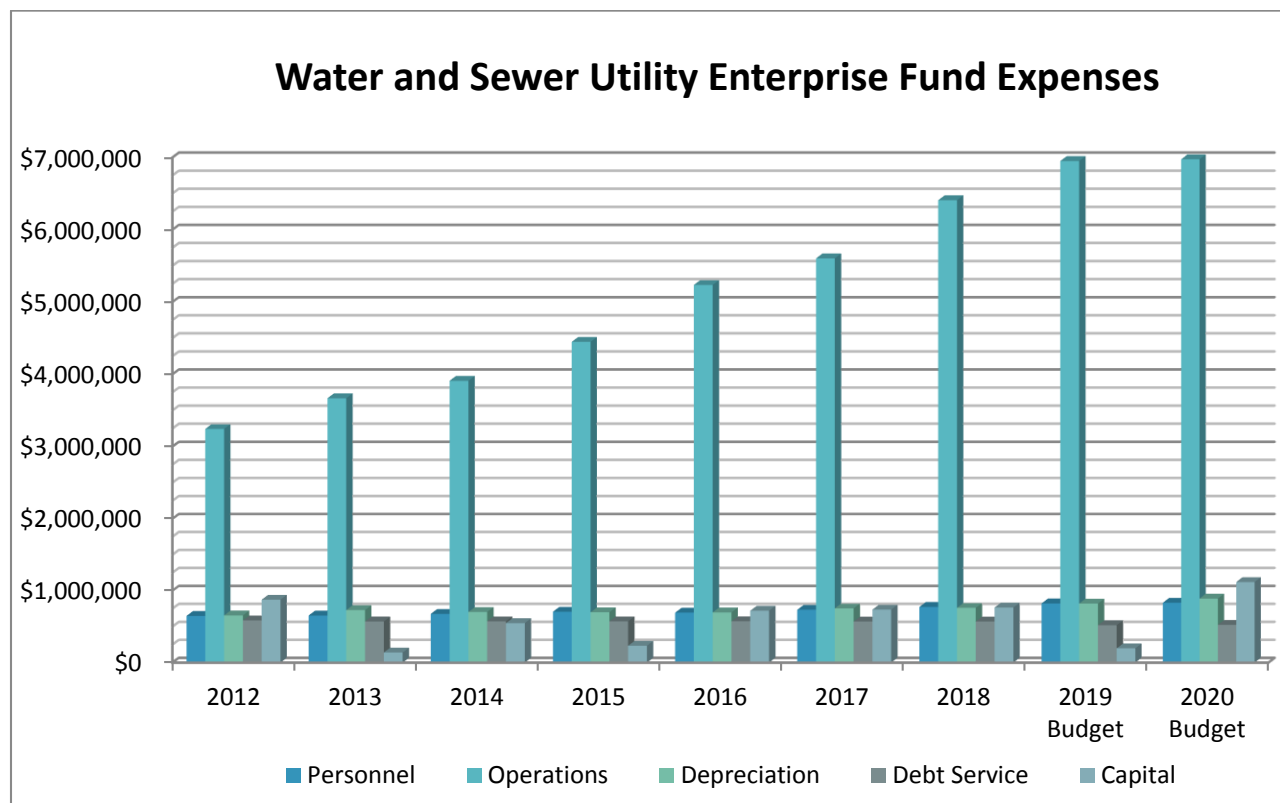
Revenue from impact and connection fees continues to be low because of fewer new homes being constructed. Other revenue is comprised of fees associated with late payment, disconnections, and terminated accounts; sale of assets; and rental of water shares. The late fees are currently set at \$35 for each.

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 2.6% 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, new employees have been added to the General Fund for which reimbursement will be paid. Both have 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. The amount has decreased by \$195,000 from FY 2019, bringing the FY 2020 budget to \$235,430. This project has been in the works for three 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 an additional \$2,667 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 2019 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 2019 Budget	Change	FY 2020 Proposed
Personnel and Benefits	\$ 775,180	\$ 13,341	\$788,521
Operations	7,386,289	8,061	7,394,350
Capital	198,700	921,500	1,120,200
Total	\$8,360,169	\$942,902	\$9,303,071

Prior year comparison with proposed budget:

- Reevaluation of interdepartmental transfers for employee wage reimbursement
- Increase transfer to cover IT costs
- Decrease in water meters account
- Increase to maintenance and depreciation
- Adjustment to debt service payments
- Capital requests change annually

<i>Administration Division</i>	FY 2019 Budget	Change	FY 2020 Proposed
Personnel and Benefits	\$ 48,018	(\$4,555)	\$ 43,463
Operations	520,466	38,003	558,469
Capital	0	0	0
Total	\$568,484	\$33,448	\$601,932

Prior year comparison with proposed budget:

- Reevaluation of interdepartmental transfers for employee wage reimbursement
- Increase transfer to cover IT costs

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
Weber Valley Detention Demolition 50%	\$193,500
Add three 12" Flow Meters (4000)	34,700
Replace four Flow Meters (4800 Reservoir)	25,000
Replace Chlorine Tank Scales (Hill Field)	2,300
Replace Chlorine System (Hill Field)	7,500
Replace two 12" Flow Meters (4300)	20,000
Replace one 10" PRV (4800 Reservoir)	22,000
Replace Water Lines on 2600 West 1/2	517,000
Sewer Main Line Rehabilitation Project	110,000
2 Sewer Grinders	106,000
Hydraulic Chain Saw	3,800
Hydraulic Water Pump	1,700
Replace Dump Bed on W6	26,500
Water Line Locator	3,700
Crane Repairs for Shop Lift 1/2	3,500
Deputy Director Truck 1/2	43,000
	\$1,120,200

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 \$227,300.

Transfers

The City's FY 2020 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 \$733,059 to the General Fund.

Acct No	Acct Title	2017-18 Prior Year Actual	2018-19 Current Year Modified Budget	2019-20 Requested Budget	Adjustments To Requested Budget	2019-20 Recommended Budget	FY 2020 Budget vs. FY 2019
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	69,668.02	60,000.00	60,000.00	.00	60,000.00	.00
50-36-400	GAIN/(LOSS) ON ASSET DISPOSAL	(2,499.72)	.00	.00	.00	.00	.00
50-36-900	OTHER REVENUE - MISCELLANEOUS	182,897.73	186,000.00	186,000.00	.00	186,000.00	.00
Total MISCELLANEOUS REVENUE:		250,066.03	246,000.00	246,000.00	.00	246,000.00	.00
ENTERPRISE REVENUE							
50-37-110	METERED WATER SALES	2,159,331.91	2,350,000.00	2,350,000.00	190,000.00	2,540,000.00	190,000.00
50-37-120	CAPITAL IMPROVEMENT FEES	887,735.45	878,000.00	878,000.00	.00	878,000.00	.00
50-37-160	WATER CONNECTION FEES	7,965.96	6,000.00	10,000.00	.00	10,000.00	4,000.00
50-37-180	HOOPER WATER ANNEXATION FEE	.00	.00	.00	.00	.00	.00
50-37-190	WATER IMPACT FEE	59,815.00	17,000.00	60,000.00	.00	60,000.00	43,000.00
50-37-310	SEWER SERVICE CHARGES	5,050,932.52	5,022,453.00	5,022,453.00	.00	5,022,453.00	.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 FE	.00	.00	3,500.00	.00	3,500.00	3,500.00
50-37-371	EAST SANITARY SEWER IMPACT FEE	1,962.50	500.00	1,850.00	.00	1,850.00	1,350.00
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	187,000.00	425,859.00	(425,859.00)	.00	(187,000.00)
Total ENTERPRISE REVENUE:		8,190,580.84	8,483,953.00	8,774,662.00	(235,859.00)	8,538,803.00	54,850.00
CONTRIBUTIONS AND TRANSFERS							
50-38-165	TRANSFER - SOLID WASTE INTRDPT	.00	.00	.00	.00	.00	.00
50-38-300	CONTRIBUTION - PRIVATE SOURCES	37,872.00	.00	.00	.00	.00	.00
Total CONTRIBUTIONS AND TRANSFERS:		37,872.00	.00	.00	.00	.00	.00
Net Total UTILITY ENTERPRISE FUND:		8,478,518.87	8,729,953.00	9,020,662.00	(235,859.00)	8,784,803.00	54,850.00

ROY CITY CORPORATION

ROY CITY CORPORATION FY 2020 BUDGET

Period: 00/19

Acct No	Acct Title	2017-18 Prior Year Actual	2018-19 Current Year Modified Budget	2019-20 Requested Budget	Adjustments To Requested Budget	2019-20 Recommended Budget	FY 2020 Budget vs. FY 2019
UTILITY ENTERPRISE FUND							
WATER/SEWER UTILITY OPERATIONS							
50-40-090	EMPLOYEE WAGE REIMBURSEMENT	(12,681.00)	(11,061.00)	(7,699.00)	.00	(7,699.00)	3,362.00
50-40-100	OVERTIME	80,034.91	70,058.00	70,058.00	.00	70,058.00	.00
50-40-110	PERMANENT EMPLOYEES WAGES	458,362.76	450,344.00	456,691.00	.00	456,691.00	6,347.00
50-40-120	PART-TIME/TEMPORARY WAGES	9,573.25	38,728.00	38,728.00	.00	38,728.00	.00
50-40-130	F.I.C.A.	41,344.40	42,774.00	43,259.00	.00	43,259.00	485.00
50-40-140	RETIREMENT	98,360.26	94,349.00	95,554.00	.00	95,554.00	1,205.00
50-40-150	INSURANCE	47,875.58	74,039.00	75,854.00	.00	75,854.00	1,815.00
50-40-160	WORKMENS COMPENSATION	8,610.42	12,299.00	12,426.00	.00	12,426.00	127.00
50-40-170	UNEMPLOYMENT COMPENSATION	668.60	650.00	650.00	.00	650.00	.00
50-40-180	UNIFORM ALLOWANCE	2,900.00	3,000.00	3,000.00	.00	3,000.00	.00
50-40-210	BOOKS, SUBSCRIP., MEMBERSHIPS	4,437.64	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	3,495.62	9,850.00	9,850.00	.00	9,850.00	.00
50-40-240	OFFICE SUPPLIES & EXPENSE	2,450.37	3,200.00	5,200.00	.00	5,200.00	2,000.00
50-40-245	PUBLIC EDUCATION	2,301.31	3,000.00	3,000.00	.00	3,000.00	.00
50-40-250	EQUIPMENT SUPPLIES & MAINT	181.87	.00	.00	.00	.00	.00
50-40-260	BUILDING, GROUND, SUPPLY MAIN	7,447.64	25,875.00	25,875.00	.00	25,875.00	.00
50-40-270	UTILITIES	144,350.61	233,500.00	233,500.00	.00	233,500.00	.00
50-40-280	TELEPHONE EXPENSE	4,557.79	6,136.00	7,236.00	.00	7,236.00	1,100.00
50-40-300	HOMELAND SECURITY GRANT	.00	.00	.00	.00	.00	.00
50-40-310	PROFESSIONAL & TECHNICAL SVC	31,261.17	35,000.00	35,000.00	.00	35,000.00	.00
50-40-320	PROF & TECH-INTERDEPARTMENTAL	293,643.00	300,959.00	549,511.00	(143,191.00)	406,320.00	105,361.00
50-40-330	COMPUTER PROGRAMMING	371.82	1,000.00	1,000.00	1,600.00	2,600.00	1,600.00
50-40-350	TELEMETERING	8,639.44	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	19,137.56	20,000.00	20,000.00	.00	20,000.00	.00
50-40-430	VEHICLE MAINTENANCE	11,156.21	29,000.00	29,000.00	.00	29,000.00	.00
50-40-440	WATER METERS	418,629.79	430,430.00	430,430.00	(195,000.00)	235,430.00	(195,000.00)
50-40-450	STREET SURFACE MAINTENANCE	15,145.00	29,600.00	31,600.00	.00	31,600.00	2,000.00
50-40-460	WATER SYSTEM OPERATIONS EXPENSE	45,376.40	89,833.00	89,833.00	.00	89,833.00	.00
50-40-461	SEWER SYSTEM OPERATIONS EXPENSE	32,593.42	33,000.00	48,000.00	.00	48,000.00	15,000.00
50-40-470	RESERVOIR MAINTENANCE	24,332.53	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	10,325.00	10,250.00	10,250.00	.00	10,250.00	.00
50-40-510	INSURANCE	81,690.00	88,724.00	88,724.00	(18,877.00)	69,847.00	(18,877.00)
50-40-520	RIVERDALE CITY SEWER SVC FEES	.00	.00	.00	.00	.00	.00
50-40-571	ASPHALT & CONCRETE DISPOSAL	.00	.00	.00	.00	.00	.00
50-40-580	CENTRAL WEBER SEWER	245,430.00	254,550.00	260,914.00	.00	260,914.00	6,364.00
50-40-600	DAVIS/WEBER CANAL	21,750.00	23,751.00	23,751.00	.00	23,751.00	.00
50-40-610	NORTH DAVIS SEWER	3,311,375.20	3,360,000.00	3,360,000.00	.00	3,360,000.00	.00
50-40-620	SUNDRY CHARGES	.00	.00	.00	.00	.00	.00
50-40-630	CROSS CONNECTION CO	.00	.00	.00	.00	.00	.00
50-40-640	SANITARY SEWER MAINT.	192,198.78	205,000.00	220,000.00	.00	220,000.00	15,000.00
50-40-670	DEPRECIATION, UTILITY FUND	761,811.07	821,323.00	890,363.00	.00	890,363.00	69,040.00
50-40-680	WEBER BASIN WATER	552,175.52	665,325.00	667,992.00	.00	667,992.00	2,667.00
50-40-690	WATER SAMPLES	7,920.49	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	131,288.48	133,231.00	86,662.00	(1.00)	86,661.00	(46,570.00)
50-40-821	BOND ISSUANCE COSTS	70,025.21	1,500.00	1,500.00	.00	1,500.00	.00
50-40-822	BOND INSURANCE & SURETY PREMI	11,653.11	.00	.00	.00	.00	.00
50-40-920	TRANSFER TO ENGINEERING	.00	.00	.00	.00	.00	.00

ROY CITY CORPORATION

ROY CITY CORPORATION FY 2020 BUDGET

Period: 00/19

Acct No	Acct Title	2017-18 Prior Year Actual	2018-19 Current Year Modified Budget	2019-20 Requested Budget	Adjustments To Requested Budget	2019-20 Recommended Budget	FY 2020 Budget vs. FY 2019
50-40-930	FRANCHISE FEE - WATER	129,543.02	141,000.00	130,500.00	21,900.00	152,400.00	11,400.00
50-40-931	FRANCHISE FEE - SEWER	303,122.26	301,500.00	301,500.00	.00	301,500.00	.00
50-40-940	RETAINED EARNINGS	.00	65,522.00	.00	102,498.00	102,498.00	36,976.00
Total WATER/SEWER UTILITY OPERATIONS:		7,634,866.51	8,161,469.00	8,413,942.00	(231,071.00)	8,182,871.00	21,402.00

Acct No	Acct Title	2017-18 Prior Year Actual	2018-19 Current Year Modified Budget	2019-20 Requested Budget	Adjustments To Requested Budget	2019-20 Recommended Budget	FY 2020 Budget vs. FY 2019
UTILITY ADMINISTRATION							
50-44-090	EMPLOYEE WAGE REIMBURSEMENT	(6,300.00)	(8,491.00)	(14,488.00)	.00	(14,488.00)	(5,997.00)
50-44-100	OVERTIME	.00	512.00	512.00	.00	512.00	.00
50-44-110	PERMANENT EMPLOYEES WAGES	31,863.60	32,849.00	33,670.00	.00	33,670.00	821.00
50-44-120	PART-TIME/TEMPORARY WAGES	.00	.00	.00	.00	.00	.00
50-44-130	F.I.C.A.	2,300.35	2,552.00	2,615.00	.00	2,615.00	63.00
50-44-140	RETIREMENT	5,822.94	5,567.00	5,705.00	.00	5,705.00	138.00
50-44-150	INSURANCE	6,203.24	14,924.00	15,343.00	.00	15,343.00	419.00
50-44-160	WORKMENS COMPENSATION	40.93	55.00	56.00	.00	56.00	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	TRANSPORTATION ALLOWANCE	.00	.00	.00	.00	.00	.00
50-44-210	BOOKS, SUBSCRIP., MEMBERSHIPS	308.56	660.00	660.00	.00	660.00	.00
50-44-220	PUBLIC NOTICES	314.89	600.00	600.00	.00	600.00	.00
50-44-230	TRAVEL/TRAINING EXPENSE	454.51	2,600.00	2,600.00	.00	2,600.00	.00
50-44-240	OFFICE SUPPLIES & EXPENSE	45,216.81	45,000.00	45,000.00	.00	45,000.00	.00
50-44-250	EQUIPMENT SUPPLIES & MAINTEN	4,207.54	3,150.00	6,150.00	.00	6,150.00	3,000.00
50-44-280	TELEPHONE EXPENSE	170.25	500.00	500.00	.00	500.00	.00
50-44-310	PROFESSIONAL & TECHNICAL SVC	41,772.40	46,940.00	46,940.00	.00	46,940.00	.00
50-44-320	PROF & TECH-INTERDEPARTMENTA	296,388.00	315,444.00	326,739.00	.00	326,739.00	11,295.00
50-44-360	INFORMATION TECHNOLOGY	76,251.00	89,322.00	117,818.00	(4,788.00)	113,030.00	23,708.00
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	17,988.36	16,000.00	16,000.00	.00	16,000.00	.00
50-44-620	SUNDRY CHARGES	(1.31)	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:		523,002.07	568,484.00	606,720.00	(4,788.00)	601,932.00	33,448.00
Total UTILITY ENTERPRISE FUND:		8,157,868.58	8,729,953.00	9,020,662.00	(235,859.00)	8,784,803.00	54,850.00

Storm Water Utility Enterprise Fund

Roy City Corporation FY 2020 Budget

IN THIS SECTION:

- Fund Summary
- Revenues
- Expenses

Tab – Storm Water

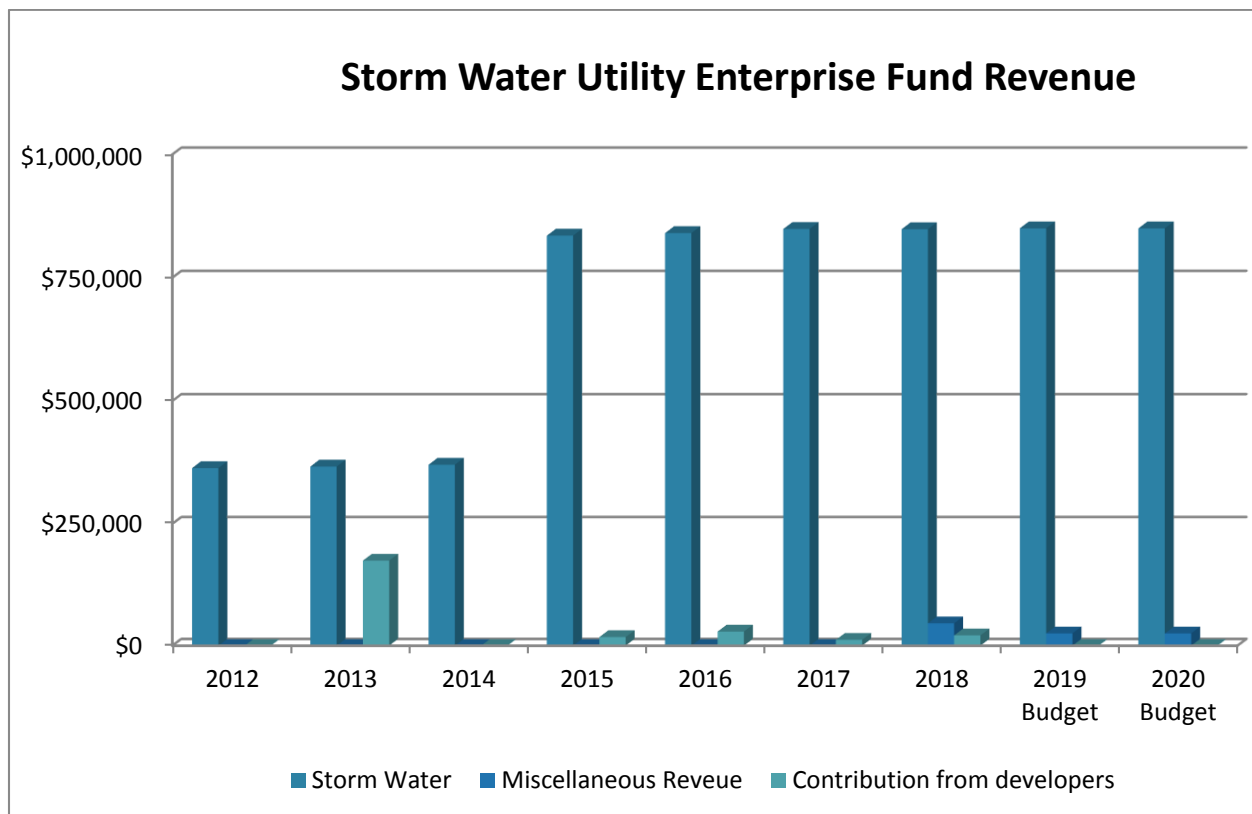
STORM WATER UTILITY ENTERPRISE FUND

Revenue

There are no fee changes proposed for the fiscal year.

Revenue	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
Storm Water	\$848,202	\$850,000	\$850,000
Miscellaneous Revenue	45,778	25,000	22,000
Contribution	21,090	0	0
Total	\$915,070	\$875,000	\$872,000

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 2.6% 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 2019 Budget	Change	FY 2020 Proposed
Personnel and Benefits	\$ 252,491	(\$ 7,731)	\$244,760
Operations	585,339	41,901	627,240
Capital	66,200	163,510	229,350
Contributions to Reserves	37,170	(37,170)	0
Total	\$941,200	\$160,510	\$1,101,350

Prior year comparison with proposed budget:

- Decrease in employees utilizing health benefits
- Reevaluation of interdepartmental transfers for employee wage reimbursement
- Increase in depreciation
- Capital requests change annually

Capital Assets

The following storm water projects are included in the FY 2020 budget:

Description	Amount
Weber Valley Detention Demolition 5%	\$19,350
Emma Russell Park Waterway Fence 1/2	25,000
Bobtail, Sander, and Snowplow	185,000
	\$229,350

Transfers

The City's FY 2020 budget includes transfers from the Storm Water Utility Enterprise Fund to the General Fund and the Water and Sewer Enterprise Fund. These transfers compensate these funds for the cost of providing services necessary to operate. These transfers total \$126,017 to the General Fund and \$5,795 to the Water and Sewer Utility Enterprise Fund.

Acct No	Acct Title	2017-18 Prior Year Actual	2018-19 Current Year Modified Budget	2019-20 Requested Budget	Adjustments To Requested Budget	2019-20 Recommended Budget	FY 2020 Budget vs. FY 2019
STORM WATER UTILITY FUND							
INTERGOVERNMENTAL							
51-33-701	GRANTS FROM LOCAL SOURCES	.00	.00	.00	.00	.00	.00
Total INTERGOVERNMENTAL:		.00	.00	.00	.00	.00	.00
MISCELLANEOUS REVENUE							
51-36-100	INTEREST EARNED	19,180.10	25,000.00	22,000.00	.00	22,000.00	(3,000.00)
51-36-400	GAIN/LOSS ON SALE OF ASSETS	.00	.00	.00	.00	.00	.00
51-36-900	MISCELLANEOUS REVENUE	26,598.00	.00	.00	.00	.00	.00
Total MISCELLANEOUS REVENUE:		45,778.10	25,000.00	22,000.00	.00	22,000.00	(3,000.00)
ENTERPRISE REVENUE							
51-37-310	STORM SEWER UTILITY FEE	848,202.17	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:		848,202.17	850,000.00	850,000.00	.00	850,000.00	.00
CONTRIBUTIONS AND TRANSFERS							
51-38-300	CONTRIBUTION - PRIVATE SOURCE	21,090.00	.00	.00	.00	.00	.00
51-38-310	CONTRIBUTION FROM GENERAL FU	.00	.00	.00	.00	.00	.00
51-38-350	CONTRIBUTION FROM U. E. FUND	.00	.00	.00	.00	.00	.00
51-38-700	CONTRB'N FROM RETAINED EARNI	.00	.00	.00	.00	.00	.00
Total CONTRIBUTIONS AND TRANSFERS:		21,090.00	.00	.00	.00	.00	.00
Net Total STORM WATER UTILITY FUND:		915,070.27	875,000.00	872,000.00	.00	872,000.00	(3,000.00)

Acct No	Acct Title	2017-18 Prior Year Actual	2018-19 Current Year Modified Budget	2019-20 Requested Budget	Adjustments To Requested Budget	2019-20 Recommended Budget	FY 2020 Budget vs. FY 2019
STORM WATER UTILITY FUND							
OPERATING EXPENDITURES							
51-40-090	EMPLOYEE WAGE REIMBURSEMENT	(2,570.04)	(2,566.00)	(2,566.00)	.00	(2,566.00)	.00
51-40-100	OVERTIME	17,813.36	11,892.00	11,892.00	.00	11,892.00	.00
51-40-110	PERMANENT EMPLOYEES WAGES	143,848.49	152,742.00	156,684.00	.00	156,684.00	3,942.00
51-40-120	PART-TIME/TEMPORARY WAGES	6,007.75	8,137.00	8,200.00	.00	8,200.00	63.00
51-40-130	F.I.C.A.	12,482.57	13,216.00	13,523.00	.00	13,523.00	307.00
51-40-140	RETIREMENT	29,204.09	28,842.00	30,600.00	.00	30,600.00	1,758.00
51-40-150	INSURANCE	19,648.37	35,820.00	21,931.00	.00	21,931.00	(13,889.00)
51-40-160	WORKMENS COMPENSATION	2,641.55	3,818.00	3,906.00	.00	3,906.00	88.00
51-40-170	UNEMPLOYMENT COMPENSATION	.00	140.00	140.00	.00	140.00	.00
51-40-180	UNIFORM ALLOWANCE	712.50	450.00	450.00	.00	450.00	.00
51-40-200	MAINTENANCE	5,289.59	10,000.00	10,000.00	.00	10,000.00	.00
51-40-210	BOOKS, SUBSCRIP., MEMBERSHIPS	3,548.07	5,000.00	5,000.00	.00	5,000.00	.00
51-40-220	PUBLIC NOTICES	19.47	1,000.00	1,000.00	.00	1,000.00	.00
51-40-230	TRAVEL/TRAINING EXPENSE	1,214.69	9,000.00	9,000.00	.00	9,000.00	.00
51-40-240	OFFICE SUPPLIES AND EXPENSE	6,853.95	5,750.00	5,750.00	.00	5,750.00	.00
51-40-245	PUBLIC EDUCATION	703.52	2,000.00	2,000.00	.00	2,000.00	.00
51-40-250	EQUIPMENT, SUPPLIES & MAINT	6,483.35	13,000.00	13,000.00	.00	13,000.00	.00
51-40-280	TELEPHONE EXPENSE	.00	1,500.00	1,500.00	.00	1,500.00	.00
51-40-310	PROFESSIONAL AND TECHNICAL	17,538.12	51,720.00	26,720.00	.00	26,720.00	(25,000.00)
51-40-320	PROF & TECHNICAL - INTERDEPART	92,123.04	96,841.00	126,017.00	.00	126,017.00	29,176.00
51-40-321	PROF & TECHNICAL - INTER W/S	2,100.00	2,830.00	5,795.00	.00	5,795.00	2,965.00
51-40-420	FUEL	5,492.11	5,000.00	5,000.00	.00	5,000.00	.00
51-40-430	VEHICLE MAINTENANCE	4,871.23	8,000.00	8,000.00	.00	8,000.00	.00
51-40-460	SYSTEMS OPERATIONS EXPENSE	87,661.79	150,000.00	150,000.00	.00	150,000.00	.00
51-40-500	LEASED PROPERTY	11,450.00	.00	.00	.00	.00	.00
51-40-571	STREET SWEEPING DISPOSAL	10,313.04	20,000.00	20,000.00	.00	20,000.00	.00
51-40-590	UNCOLLECTABLE ACCOUNTS	590.85	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	132,779.69	148,198.00	182,958.00	.00	182,958.00	34,760.00
51-40-690	WATER SAMPLES	.00	2,500.00	2,500.00	.00	2,500.00	.00
51-40-930	FRANCHISE FEE	50,892.13	51,000.00	51,000.00	.00	51,000.00	.00
51-40-940	RETAINED EARNINGS CONTRIBUTIO	.00	37,170.00	.00	.00	.00	(37,170.00)
Total STORM WATER UTILITY FUND:		669,713.28	875,000.00	872,000.00	.00	872,000.00	(3,000.00)

Solid Waste Utility Enterprise Fund

Roy City Corporation FY 2020 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 2017, the City implemented a neighborhood clean-up program. The FY 2020 budget includes funding to expand the neighborhood clean-up program from 4 weeks per year to 16 weeks per year during the summer months. The City will be testing out the cost and participation of this program expansion and will evaluate the effectiveness during future budget projections.

Revenue

The City's contractor for collection, Waste Management, has proposed a Consumer Price Index (CPI) rate increase in addition to Weber County's tipping fee increase of \$1.11 per ton, which will be included in the FY 2020 rate calculation. Due to these increases in the City's costs, the proposed rate structure for garbage and recycling is as follows:

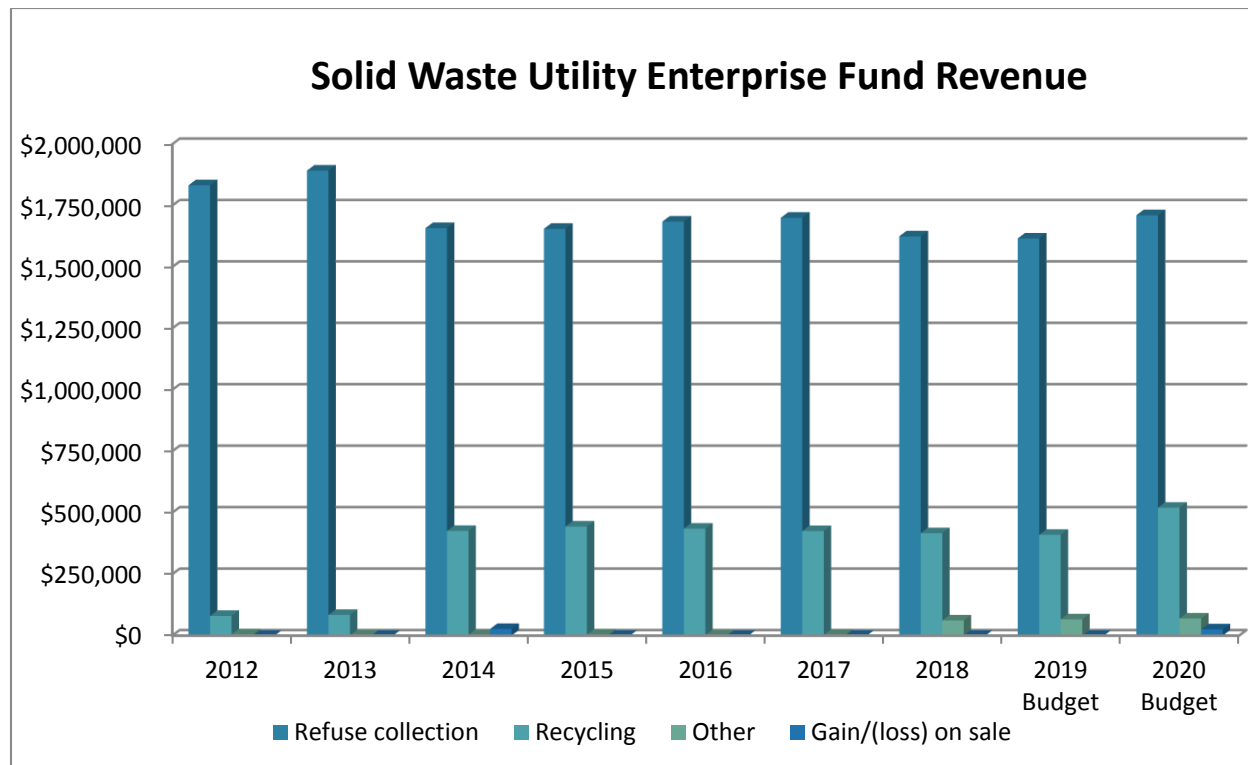
Billing Classification per unit	FY 2019	Change	FY 2020 Proposed
Garbage with recycling – Bi-monthly	\$ 21.88	\$1.07	\$ 22.95
Garbage without recycling – Bi-monthly	24.16	1.18	25.34
Garbage (county) – Bi-monthly	43.76	2.14	45.90
Garbage, recycling, extra 96 gallon can – Bi-monthly	36.00	1.76	37.76
Garbage, without recycling, extra 96 gallon can – Bi-monthly	38.28	1.88	40.16
Garbage, recycling, extra 64 gallon can – Bi-monthly	34.20	1.68	35.88
Garbage, without recycling, extra 64 gallon can – Bi-monthly	36.46	1.79	38.25
Extra cans – Bi-monthly	14.12	0.69	14.81

The proposed rate increases will be effective July 1, 2019. With the new rate structure, revenue from refuse collection and recycling is as follows:

Revenue	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
Refuse Collection	\$1,624,361	\$1,615,800	\$1,710,432
Recycling	416,385	410,000	520,000
Other	61,549	66,000	69,500
Contributions from Fund Balance	0	0	25,337
Total	\$2,102,295	\$2,091,800	\$2,325,269

The recycling program was implemented in 2014. Roy City's policy on recycling includes an opt-out option each June. Currently the City's participation rate is at 65.53%.

A historical summary of fund revenue follows:



Personnel

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

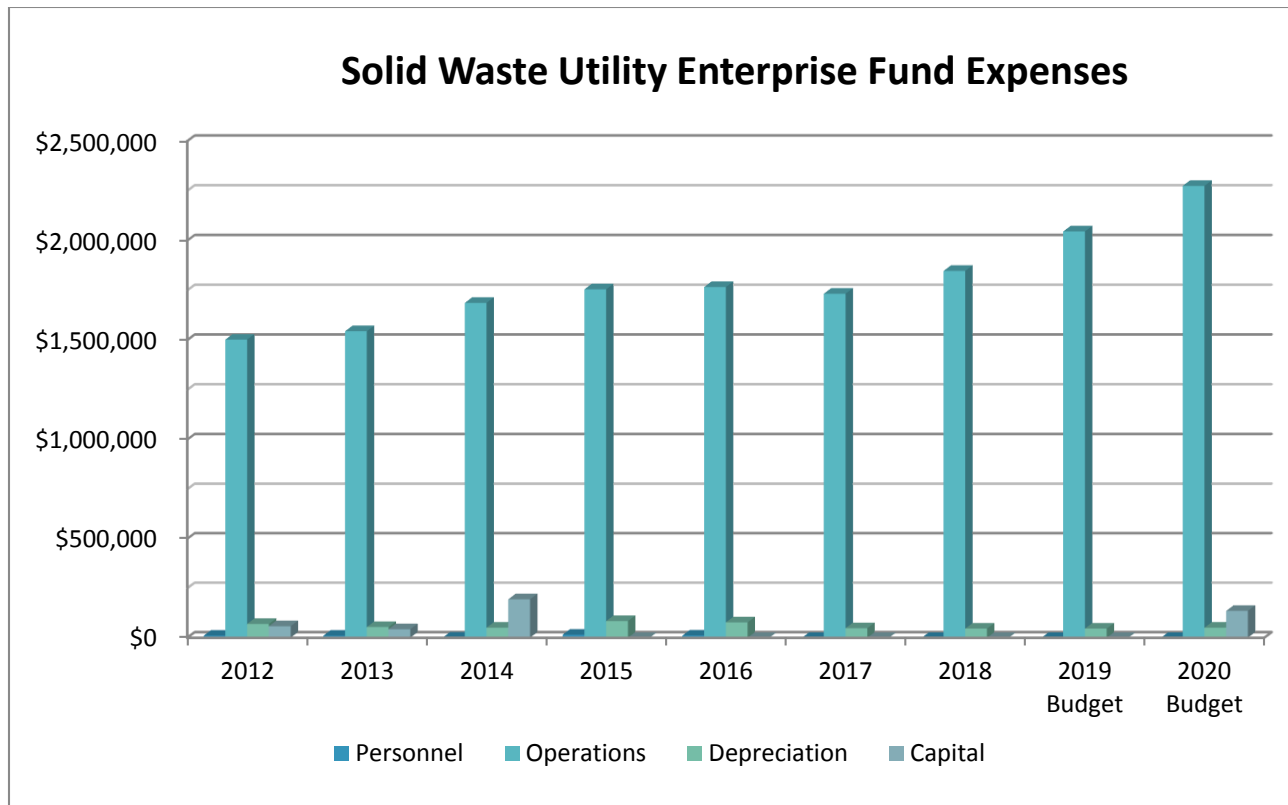
Operating Expenditures

The City will see an increase from Weber County raising rates at the landfill by \$1.11 per ton and increased fees with Waste Management. These fees will be covered with the proposed rate increase as projected above.

Transfers

The City's FY 2020 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 \$221,867 to the General Fund and \$18,958 to the Water and Sewer Utility Enterprise Fund.

A summary of expenses for the fund is as follows:



Current Year

	FY 2019 Budget	Change	FY 2020 Proposed
Operations	\$2,046,687	\$278,582	\$2,325,269
Capital	0	0	135,450
Contributions to Reserves	45,113	(45,113)	0
Total	\$2,091,800	\$233,469	\$2,460,719

Prior year comparison with proposed budget:

- Reevaluation of interdepartmental transfers for employee wage reimbursement
- Increased costs to expand neighborhood clean-up program
- Increased costs from Weber County Landfill and Waste Management

Capital Assets

The following solid waste projects are included in the FY 2020 budget:

Description	Amount
Weber Valley Detention Demolition 35%	\$135,450
	\$135,450

Acct No	Acct Title	2017-18 Prior Year Actual	2018-19 Current Year Modified Budget	2019-20 Requested Budget	Adjustments To Requested Budget	2019-20 Recommended Budget	FY 2020 Budget vs. FY 2019
SOLID WASTE UTILITY FUND							
MISCELLANEOUS REVENUE							
53-36-100	INTEREST EARNED	57,202.55	65,000.00	65,000.00	.00	65,000.00	.00
53-36-400	GAIN/(LOSS) ON SALE OF ASSETS	.00	.00	.00	.00	.00	.00
53-36-900	OTHER REVENUE - NOT IDENTIFIED	4,346.94	1,000.00	4,500.00	.00	4,500.00	3,500.00
Total MISCELLANEOUS REVENUE:		61,549.49	66,000.00	69,500.00	.00	69,500.00	3,500.00
ENTERPRISE REVENUE							
53-37-710	REFUSE COLLECTION	1,624,360.95	1,615,800.00	1,615,800.00	94,632.00	1,710,432.00	94,632.00
53-37-750	RECYCLING REVENUE	416,384.87	410,000.00	410,000.00	110,000.00	520,000.00	110,000.00
53-37-940	USE OF RETAINED EARNINGS	.00	.00	.00	25,337.00	25,337.00	25,337.00
Total ENTERPRISE REVENUE:		2,040,745.82	2,025,800.00	2,025,800.00	229,969.00	2,255,769.00	229,969.00
Net Total SOLID WASTE UTILITY FUND:		2,102,295.31	2,091,800.00	2,095,300.00	229,969.00	2,325,269.00	233,469.00

ROY CITY CORPORATION

ROY CITY CORPORATION FY 2020 BUDGET

Period: 00/19

Acct No	Acct Title	2017-18 Prior Year Actual	2018-19 Current Year Modified Budget	2019-20 Requested Budget	Adjustments To Requested Budget	2019-20 Recommended Budget	FY 2020 Budget vs. FY 2019
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., MEMBERSHIPS	120.64	165.00	165.00	.00	165.00	.00
53-40-220	PUBLIC NOTICES	18.33	150.00	150.00	.00	150.00	.00
53-40-230	TRAVEL/TRAINING EXPENSE	75.86	650.00	650.00	.00	650.00	.00
53-40-240	OFFICE SUPPLIES	11,081.26	12,000.00	12,000.00	.00	12,000.00	.00
53-40-250	EQUIPMENT SUPPLIES & MAINT	502.74	740.00	740.00	.00	740.00	.00
53-40-280	TELEPHONE EXPENSE	.00	280.00	280.00	.00	280.00	.00
53-40-310	PROFESSIONAL & TECHNICAL SVC	12,287.91	13,235.00	13,235.00	.00	13,235.00	.00
53-40-320	PROF & TECH - INTERDEPARTMENT	106,662.96	111,378.00	221,867.00	.00	221,867.00	110,489.00
53-40-321	PROF & TECH - INTERDEPT W/S UT	19,451.04	19,288.00	18,958.00	.00	18,958.00	(330.00)
53-40-360	INFORMATION TECHNOLOGY	8,472.00	9,924.00	13,091.00	(532.00)	12,559.00	2,635.00
53-40-420	FUEL	.00	3,000.00	3,000.00	.00	3,000.00	.00
53-40-430	VEHICLE MAINTENANCE	2,298.90	2,500.00	2,500.00	.00	2,500.00	.00
53-40-510	INSURANCE	5,835.00	6,337.00	6,338.00	(1,349.00)	4,989.00	(1,348.00)
53-40-560	CONTRACT - RESIDENTIAL PICKUP	677,894.01	735,240.00	735,240.00	29,410.00	764,650.00	29,410.00
53-40-561	CONTRACT - RECYCLING PICK-UP	298,237.58	392,840.00	327,840.00	138,626.00	466,466.00	73,626.00
53-40-570	COUNTY LANDFILL - RESIDENTIAL	564,609.69	556,860.00	556,860.00	28,785.00	585,645.00	28,785.00
53-40-571	COUNTY LANDFILL - DUMPSTER PR	13,277.71	8,300.00	8,300.00	24,500.00	32,800.00	24,500.00
53-40-590	UNCOLLECTIBLE ACCOUNTS	4,109.87	6,000.00	6,000.00	.00	6,000.00	.00
53-40-620	SUNDRY CHARGES	.00	200.00	200.00	.00	200.00	.00
53-40-670	DEPRECIATION	46,002.74	46,100.00	46,100.00	4,515.00	50,615.00	4,515.00
53-40-930	FRANCHISE FEE - SOLID WASTE	122,444.77	121,500.00	119,772.00	8,028.00	127,800.00	6,300.00
53-40-940	RETAINED EARNINGS	.00	45,113.00	2,014.00	(2,014.00)	.00	(45,113.00)
Total SOLID WASTE UTILITY FUND:		1,893,383.01	2,091,800.00	2,095,300.00	229,969.00	2,325,269.00	233,469.00

Internal Service Funds

Roy City Corporation FY 2020 Budget

IN THIS SECTION:

- Fund Summary
 - Information Technology
 - Risk Management

Information Technology Fund

Roy City Corporation FY 2020 Budget

IN THIS SECTION:

- Revenues
- Expenses

Tab – Information Technology

INFORMATION TECHNOLOGY FUND

The Information Technology Fund is an internal service fund that operates for the purpose of providing computer hardware, software, and technical support to the various departments of the City. Funding is provided by the General Fund, Water and Sewer Utility Enterprise Fund, and Solid Waste Utility Fund and totals \$627,944.

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 2.6% increases to health insurance.

Operating Expenses

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

Current Year

	FY 2019 Budget	Change	FY 2020 Proposed
Personnel and Benefits	\$190,779	(\$29,386)	\$161,393
Operations	255,624	60,099	315,723
Capital	65,000	36,000	101,000
Contributions to Reserves	49,828	101,000	150,828
Total	\$561,231	\$167,713	\$728,944

Prior year comparison with proposed budget:

- Adjustments to true-up personnel after position changes in FY 2019 and decrease to employees utilizing health benefits
- Increase in depreciation

Capital Assets

Capital outlay includes the following:

Description	Amount
Police Laptop Rotation	\$28,000
Hardware for Server Repairs	4,500
Access Control Upgrade	12,000
AC Unit: Redundant Server Room	9,500
Panic and Alarm System	10,000
Library - Access Control	6,000
Library - Panic and Alarm System	6,000
Library - Comcast Fiber Install	10,000
Library – Networking	2,500
Library - Internal Wiring	10,000
Software for Server Repairs	2,500
	\$101,000

Acct No	Acct Title	2017-18 Prior Year Actual	2018-19 Current Year Modified Budget	2019-20 Requested Budget	Adjustments To Requested Budget	2019-20 Recommended Budget	FY 2020 Budget vs. FY 2019
INFORMATION TECHNOLOGY							
MISCELLANEOUS REVENUE							
60-36-400	GAIN (LOSS) - DISPOSAL OF F/A	(5,826.67)	.00	.00	.00	.00	.00
60-36-900	MISCELLANEOUS INCOME	.00	.00	.00	.00	.00	.00
Total MISCELLANEOUS REVENUE:		(5,826.67)	.00	.00	.00	.00	.00
CONTRIBUTIONS AND TRANSFERS							
60-38-700	CONTRIBUTION FROM FUND BAL	.00	.00	.00	.00	.00	.00
Total CONTRIBUTIONS AND TRANSFERS:		.00	.00	.00	.00	.00	.00
SPECIAL FUND REVENUE							
60-39-910	CHARGES FOR DATA PROCESSING	423,615.96	496,231.00	654,544.00	(26,600.00)	627,944.00	131,713.00
Total SPECIAL FUND REVENUE:		423,615.96	496,231.00	654,544.00	(26,600.00)	627,944.00	131,713.00
Net Total INFORMATION TECHNOLOGY:		417,789.29	496,231.00	654,544.00	(26,600.00)	627,944.00	131,713.00

Acct No	Acct Title	2017-18 Prior Year Actual	2018-19 Current Year Modified Budget	2019-20 Requested Budget	Adjustments To Requested Budget	2019-20 Recommended Budget	FY 2020 Budget vs. FY 2019
INFORMATION TECHNOLOGY							
OPERATING EXPENDITURES							
60-40-090	EMPLOYEE WAGE REIMBURSEMENT	.00	.00	.00	.00	.00	.00
60-40-100	OVERTIME	1,909.18	3,000.00	4,000.00	.00	4,000.00	1,000.00
60-40-110	PERMANENT EMPLOYEES WAGES	140,207.88	121,992.00	109,776.00	.00	109,776.00	(12,216.00)
60-40-120	PART-TIME/TEMPORARY WAGES	.00	.00	.00	.00	.00	.00
60-40-130	F.I.C.A.	10,269.79	9,563.00	8,704.00	.00	8,704.00	(859.00)
60-40-140	RETIREMENT	24,753.33	22,820.00	20,267.00	.00	20,267.00	(2,553.00)
60-40-150	INSURANCE	26,070.94	30,560.00	16,043.00	.00	16,043.00	(14,517.00)
60-40-160	WORKMENS COMPENSATION	2,262.43	2,744.00	2,503.00	.00	2,503.00	(241.00)
60-40-170	UNEMPLOYMENT COMPENSATION	.00	100.00	100.00	.00	100.00	.00
60-40-210	BOOKS, SUBSCRIP., MEMBERSHIPS	42.98	1,650.00	1,650.00	.00	1,650.00	.00
60-40-220	PUBLIC NOTICES	.00	.00	.00	.00	.00	.00
60-40-230	TRAVEL/TRAINING EXPENSE	.00	3,500.00	3,500.00	.00	3,500.00	.00
60-40-240	OFFICE SUPPLIES & EXPENSE	119.99	300.00	300.00	.00	300.00	.00
60-40-280	TELEPHONE EXPENSE	2,600.84	2,280.00	1,800.00	.00	1,800.00	(480.00)
60-40-300	SYSTEM SUPPLIES & MAINTENANCE	43,196.30	45,400.00	50,400.00	.00	50,400.00	5,000.00
60-40-310	PROFESSIONAL & TECHNICAL SVC	109,276.70	110,244.00	171,673.00	(31,200.00)	140,473.00	30,229.00
60-40-420	FUEL	140.79	500.00	1,000.00	.00	1,000.00	500.00
60-40-430	VEHICLE MAINTENANCE	128.27	250.00	1,000.00	.00	1,000.00	750.00
60-40-550	DEPRECIATION	76,367.78	91,500.00	115,600.00	.00	115,600.00	24,100.00
60-40-620	SUNDRY CHARGES	.00	.00	.00	.00	.00	.00
Total OPERATING EXPENDITURES:		437,347.20	446,403.00	508,316.00	(31,200.00)	477,116.00	30,713.00
TRANSFERS & OTHER USES							
60-48-800	APPROPR. INCREASE IN FUND BAL.	.00	49,828.00	146,228.00	4,600.00	150,828.00	101,000.00
Total TRANSFERS & OTHER USES:		.00	49,828.00	146,228.00	4,600.00	150,828.00	101,000.00
Total INFORMATION TECHNOLOGY:		437,347.20	496,231.00	654,544.00	(26,600.00)	627,944.00	131,713.00

Risk Management Fund

Roy City Corporation FY 2020 Budget

IN THIS SECTION:

- Revenues
- Expenses

Tab – Risk Management

RISK MANAGEMENT FUND

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

The total operating budget of the Risk Management Fund is \$249,452, a 47.13% decrease from the previous year.

The budget includes estimates for claims occurring during the year. In addition, the City changed insurance agencies from Utah Risk Management Mutual Association to the Utah Local Governments Trust in FY 2019. This change required a one-time payout to URMMA to pay off all claim settlements owed by Roy City. The FY 2020 budget is decreased due to this one-time expense.

Current Year

	FY 2019 Budget	Change	FY 2020 Proposed
General Risk Management	\$ 57,322	(\$15,720)	\$ 41,602
Insurance Premiums	305,285	(157,435)	147,850
Claims	109,200	(49,200)	60,000
Total	\$471,807	(\$222,355)	\$249,452

Acct No	Acct Title	2017-18 Prior Year Actual	2018-19 Current Year Modified Budget	2019-20 Requested Budget	Adjustments To Requested Budget	2019-20 Recommended Budget	FY 2020 Budget vs. FY 2019
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	5,940.84	16,000.00	.00	.00	.00	(16,000.00)
63-38-510	USE OF RETAINED EARNINGS	.00	138,935.00	.00	.00	.00	(138,935.00)
	Total CONTRIBUTIONS AND TRANSFERS:	5,940.84	154,935.00	.00	.00	.00	(154,935.00)
SPECIAL FUND REVENUE							
63-39-920	CHARGES FOR INSURANCE COVERA	291,750.00	316,872.00	316,872.00	(67,420.00)	249,452.00	(67,420.00)
	Total SPECIAL FUND REVENUE:	291,750.00	316,872.00	316,872.00	(67,420.00)	249,452.00	(67,420.00)
	Net Total RISK MANAGEMENT FUND:	297,690.84	471,807.00	316,872.00	(67,420.00)	249,452.00	(222,355.00)

Acct No	Acct Title	2017-18 Prior Year Actual	2018-19 Current Year Modified Budget	2019-20 Requested Budget	Adjustments To Requested Budget	2019-20 Recommended Budget	FY 2020 Budget vs. FY 2019
RISK MANAGEMENT FUND							
OPERATING EXPENDITURES							
63-40-210	BOOKS, SUBSCRIP., MEMBERSHIPS	.00	.00	.00	.00	.00	.00
63-40-220	PERSONNEL TRAINING MATERIALS	.00	500.00	500.00	.00	500.00	.00
63-40-230	TRAVEL/TRAINING	.00	1,225.00	1,225.00	.00	1,225.00	.00
63-40-240	INCENTIVE PROGRAMS - RISK MGT	977.55	10,000.00	10,000.00	.00	10,000.00	.00
63-40-250	PRE-EMPLOYMENT EXP - ADMIN	11,634.30	17,475.00	17,475.00	(2,000.00)	15,475.00	(2,000.00)
63-40-490	GENERAL RISK MANAGEMENT	27,431.19	12,122.00	12,122.00	2,280.00	14,402.00	2,280.00
63-40-500	INSURANCE PREMIUMS	174,711.92	305,285.00	166,350.00	(18,500.00)	147,850.00	(157,435.00)
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	74,744.45	109,200.00	109,200.00	(49,200.00)	60,000.00	(49,200.00)
63-40-740	CAPITAL ASSETS	.00	16,000.00	.00	.00	.00	(16,000.00)
Total OPERATING EXPENDITURES:		289,499.41	471,807.00	316,872.00	(67,420.00)	249,452.00	(222,355.00)
TRANSFERS & OTHER USES							
63-48-301	RESIDUAL EQUITY TRANSFER - GF	.00	.00	.00	.00	.00	.00
63-48-302	RESIDUAL EQUITY TRANSFER - UEF	.00	.00	.00	.00	.00	.00
63-48-800	APPROPR. INCREASE IN FUND BAL.	.00	.00	.00	.00	.00	.00
Total TRANSFERS & OTHER USES:		.00	.00	.00	.00	.00	.00
Total RISK MANAGEMENT FUND:		289,499.41	471,807.00	316,872.00	(67,420.00)	249,452.00	(222,355.00)

Special Revenue Funds

Roy City Corporation FY 2020 Budget

IN THIS SECTION:

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

Tab – Special Revenue Funds

Storm Sewer Development Fund

Roy City Corporation FY 2020 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 2018 Actual	FY 2019 Budget	FY 2020 Budget
Storm Sewer Fees	\$82,361	\$89,500	\$ 25,000
Interest	4,482	4,500	4,500
Contribution from Fund Balance	0	174,000	116,500
Total	\$86,843	\$268,000	\$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

Acct No	Acct Title	2017-18 Prior Year Actual	2018-19 Current Year Modified Budget	2019-20 Requested Budget	Adjustments To Requested Budget	2019-20 Recommended Budget	FY 2020 Budget vs. FY 2019
STORM SEWER DEVELOPMENT							
CHARGES FOR SERVICES							
67-34-100	STORM SEWER DEVELOPMENT FEE	82,360.66	89,500.00	82,000.00	(57,000.00)	25,000.00	(64,500.00)
67-34-330	SEWER CONNECTION FEE	.00	.00	.00	.00	.00	.00
Total CHARGES FOR SERVICES:		82,360.66	89,500.00	82,000.00	(57,000.00)	25,000.00	(64,500.00)
MISCELLANEOUS REVENUE							
67-36-100	INTEREST EARNINGS	4,481.86	4,500.00	4,500.00	.00	4,500.00	.00
67-36-900	MISCELLANEOUS REVENUE	.00	.00	.00	.00	.00	.00
Total MISCELLANEOUS REVENUE:		4,481.86	4,500.00	4,500.00	.00	4,500.00	.00
CONTRIBUTIONS AND TRANSFERS							
67-38-700	CONTRIBUTION FROM FUND BAL	.00	174,000.00	59,500.00	57,000.00	116,500.00	(57,500.00)
Total CONTRIBUTIONS AND TRANSFERS:		.00	174,000.00	59,500.00	57,000.00	116,500.00	(57,500.00)
Net Total STORM SEWER DEVELOPMENT:		86,842.52	268,000.00	146,000.00	.00	146,000.00	(122,000.00)

Acct No	Acct Title	2017-18 Prior Year Actual	2018-19 Current Year Modified Budget	2019-20 Requested Budget	Adjustments To Requested Budget	2019-20 Recommended Budget	FY 2020 Budget vs. FY 2019
STORM SEWER DEVELOPMENT							
OPERATING EXPENDITURES							
67-40-200	MAINTENANCE	.00	.00	.00	.00	.00	.00
67-40-310	CAPITAL PROJECTS	8,000.00	268,000.00	146,000.00	.00	146,000.00	(122,000.00)
67-40-320	CONTRIBUTION TO FUND BALANCE	.00	.00	.00	.00	.00	.00
67-40-740	NEW EQUIPMENT	.00	.00	.00	.00	.00	.00
Total OPERATING EXPENDITURES:		8,000.00	268,000.00	146,000.00	.00	146,000.00	(122,000.00)
Total STORM SEWER DEVELOPMENT:		8,000.00	268,000.00	146,000.00	.00	146,000.00	(122,000.00)

Park Development Fund

Roy City Corporation FY 2020 Budget

IN THIS SECTION:

- Revenues
- Expenses

Tab - Park Development

Park Development Fund

Revenue for the Park Development Fund is also generated from impact fees charged on building permits and is estimated to be \$30,000. The impact fee is \$1,000 per building lot and is not charged to commercial development. For FY 2020 the City estimates that 30 homes will be constructed.

Revenue	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
Park Development Fees	\$27,460	\$87,500	\$30,000
Interest	3,222	4,000	4,000
Contribution from Fund Balance	0	177,0000	56,000
Total	\$30,682	\$268,500	\$90,000

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

Description	Amount
Emma Russell Soccer Field Renovation	\$10,000
Emma Russell Canal Cement 1/2	25,000
Emma Russell Park Parking Lot Lights	15,000
West Park Walking Trail	35,000
West Park Sound System	5,000
	\$90,000

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.

The City administration is currently looking into options and the feasibility of adding an additional cemetery in the future.

Acct No	Acct Title	2017-18 Prior Year Actual	2018-19 Current Year Modified Budget	2019-20 Requested Budget	Adjustments To Requested Budget	2019-20 Recommended Budget	FY 2020 Budget vs. FY 2019
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	27,460.00	87,500.00	30,000.00	.00	30,000.00	(57,500.00)
Total CHARGES FOR SERVICES:		27,460.00	87,500.00	30,000.00	.00	30,000.00	(57,500.00)
MISCELLANEOUS REVENUE							
68-36-100	INTEREST EARNINGS	3,222.31	4,000.00	4,000.00	.00	4,000.00	.00
Total MISCELLANEOUS REVENUE:		3,222.31	4,000.00	4,000.00	.00	4,000.00	.00
CONTRIBUTIONS AND TRANSFERS							
68-38-110	EQUITY TRANSFER - CAP PROJ FND	.00	.00	.00	.00	.00	.00
68-38-130	TRANSFER FROM GENERAL FUND	.00	.00	.00	.00	.00	.00
68-38-400	CONTRIBUTION - OTHER GOVT UNI	.00	.00	.00	.00	.00	.00
68-38-700	CONTRIBUTION FROM FUND BALA	.00	177,000.00	56,000.00	.00	56,000.00	(121,000.00)
Total CONTRIBUTIONS AND TRANSFERS:		.00	177,000.00	56,000.00	.00	56,000.00	(121,000.00)
Net Total PARK DEVELOPMENT:		30,682.31	268,500.00	90,000.00	.00	90,000.00	(178,500.00)

Acct No	Acct Title	2017-18 Prior Year Actual	2018-19 Current Year Modified Budget	2019-20 Requested Budget	Adjustments To Requested Budget	2019-20 Recommended Budget	FY 2020 Budget vs. FY 2019
PARK DEVELOPMENT							
OPERATING EXPENDITURES							
68-40-200	MAINTENANCE	.00	.00	.00	.00	.00	.00
68-40-300	PROFESSIONAL & TECHNICAL SVC	.00	.00	.00	.00	.00	.00
68-40-310	CAPITAL PROJECTS	11,125.54	268,500.00	90,000.00	.00	90,000.00	(178,500.00)
68-40-320	CONTRIBUTION TO FUND BALANCE	.00	.00	.00	.00	.00	.00
68-40-710	LAND PURCHASE	.00	.00	.00	.00	.00	.00
68-40-740	NEW EQUIPMENT	.00	.00	.00	.00	.00	.00
68-40-780	ADA IMPROVEMENTS	.00	.00	.00	.00	.00	.00
68-40-920	TRANSFER TO GENERAL FUND	.00	.00	.00	.00	.00	.00
68-40-930	TRANSFER TO CAPITAL PROJECTS	.00	.00	.00	.00	.00	.00
Total OPERATING EXPENDITURES:		11,125.54	268,500.00	90,000.00	.00	90,000.00	(178,500.00)
Total PARK DEVELOPMENT:		11,125.54	268,500.00	90,000.00	.00	90,000.00	(178,500.00)

Cemetery Perpetual Fund

Roy City Corporation FY 2020 Budget

IN THIS SECTION:

- Revenues
- Expenses

Tab - Cemetery

Acct No	Acct Title	2017-18 Prior Year Actual	2018-19 Current Year Modified Budget	2019-20 Requested Budget	Adjustments To Requested Budget	2019-20 Recommended Budget	FY 2020 Budget vs. FY 2019
CEMETERY FUND							
MISCELLANEOUS REVENUE							
75-36-100	INTEREST EARNINGS	.00	.00	.00	.00	.00	.00
75-36-820	SALES OF LOTS	242.00	.00	.00	.00	.00	.00
	Total MISCELLANEOUS REVENUE:	242.00	.00	.00	.00	.00	.00
	Net Total CEMETERY FUND:	242.00	.00	.00	.00	.00	.00

Acct No	Acct Title	2017-18 Prior Year Actual	2018-19 Current Year Modified Budget	2019-20 Requested Budget	Adjustments To Requested Budget	2019-20 Recommended Budget	FY 2020 Budget vs. FY 2019
CEMETERY FUND							
OPERATING EXPENDITURES							
75-40-260	BUILDING, GROUND, SUPPLY MAIN	.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 BAL.	.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

ROY CITY CORPORATION
Job Description

Title:	Court Clerk/Part-Time Court Clerk	Code:	902
Division:	Justice Court	Effective Date:	07/2019
Department:	Justice Court	Last Revised:	05/2019

GENERAL PURPOSE

Performs a variety of complex clerical duties and legal procedures in the Justice Court relating to the preparation and processing of court cases in a generalized capacity.

SUPERVISION RECEIVED

Works under the general supervision of the Court Clerk Supervisor.

ESSENTIAL FUNCTIONS

Prepares, assembles, and checks materials for each court session; organizes case files; prepares and mails notices as set out by court procedures.

Files information, citations, affidavits and other charging documents as received; prepares case files; opens mail, sorts and processes mail and other documents.

Performs a variety of in-court duties: enters minutes of court proceedings; operates recording devices; prepares accurate minute entries which include the rulings of the court; calls cases and reads complaints; administers oaths to witnesses and jurors; receives, marks, stores and releases exhibits and evidence.

Prepares arrest and bench warrants; sets bail in compliance with the uniform bail schedule; types warrant information, orders to show cause, failures to appear and refers to Judge for signature; issues and recalls warrants.

Arranges jail video conferences or prisoner transportation to and from court.

Establishes and maintains court dockets; calendars court dates and confirms court arrangements; notices interested and concerned individuals regarding court proceedings. Prepares calendar and reviews with judge prior to court.

Performs follow-up work subsequent to court sessions; issues judicial orders; posts information generated during court sessions to case files; prepares and routes certified copies.

Obtains prospective jury lists; issues jury summons; prepares jury instructions and processes juror and witness payments. Prepares case filing, case disposition, and other related reports and

forwards to allied government agencies; prepares and maintains various court records, files, and indexes.

Receives and receipts money; balances cash drawer; posts transactions to appropriate accounts; disburses monies according to established procedures.

Responds to questions from the public regarding court procedures, answers telephone calls and assists visitors; may type court correspondence.

Performs other duties as assigned.

MINIMUM QUALIFICATIONS

1. Education and Experience

A. Graduation from high school with course work in typing and filing;

AND

B. Two (2) years progressively responsible experience related to the above duties;

C. Must successfully complete the annual court training provided through the Office of the Court Administrator.

2. Knowledge, Skills, and Abilities

Required working knowledge of CORIS, Judicial Workspace, Electronic Filing System, Offender Management System and Utah Criminal Justice Information System (UCJIS); knowledge of general office procedures, proper grammar, spelling, and punctuation, basic bookkeeping techniques and basic arithmetic. Ability to make change is required.

Required skills include keyboarding at 40-50 wpm, a working knowledge of word processing, proofreading and filing.

Ability to communicate effectively both verbally and in writing; establish and maintain effective working relationships with the employees, representatives of allied agencies, and the general public. Maintains a positive work atmosphere by behaving and communicating in a professional manner.

ROY CITY CORPORATION
Job Description

Title:	Part-Time Cashier/Receptionist	Code: 902
Division:	Justice Court	Effective Date: 07/2019
Department:	Justice Court	Last Revised: 05/2019

GENERAL PURPOSE

Performs a variety of **routine, clerical duties** as needed in the Justice Court.

SUPERVISION RECEIVED

Works under the general supervision of the Court Clerk Supervisor.

SUPERVISION EXERCISED

None.

ESSENTIAL FUNCTIONS

Greets and assists the public.

Receives and receipts payments and fees; posts transactions to the appropriate accounts, operates cash register; gives change; balances cash drawer.

Open and sort mail, process mail payments and other documents.

Responds to questions from the public regarding court procedures, answers telephone calls.

Performs other related duties as assigned.

MINIMUM QUALIFICATION

1. Education and Experience
 - A. Sufficient education and training to demonstrate an aptitude or ability to perform above and related duties;
- AND
- B. No experience necessary;
2. Required Knowledge, Skills, and Abilities

Some knowledge basic mathematics related to cashiering and changing money; basic interpersonal communication skills.

Ability to operate cash register; computer and telephone.

Ability to communicate effectively both verbally and in writing; establish and maintain effective working relationships with employees, representatives of allied agencies, and the general public. Maintains a positive work atmosphere by behaving and communicating in a professional manner.

Ability to pass a background check.

ROY CITY
Job Description

Title:	Police Project Coordinator/Office Manager	Code: 585
Division:	Administration	Effective Date: 07/2019
Department:	Police	Last Revised: 06/2016

GENERAL PURPOSE

Performs a variety of routine administrative, advanced secretarial and complex clerical duties as needed to expedite the administrative processes and procedures of the Police Department. Additionally, performs as a Public Information Officer, has certain supervisory duties over animal control and the school crossing guard program, coordinates and directs the Roy Police Addiction Assisted Recovery Program, and serves as the Program Director of the Crime Prevention Through Environmental Design (CPTED) Program.

SUPERVISION RECEIVED

Works under the general supervision of the Police Chief or Patrol or Investigations Captains.

SUPERVISION EXERCISED

Performs supervisory duties over Animal Control to include approving time off, coordinating animal licensing including setting schedules, collection of fees, ordering supplies, and event planning.

Coordinates all functions between the needs of the crossing guard program and the police department, as well as ordering supplies, coordinates and assists in hiring process and selection, as well as retention decisions.

ESSENTIAL FUNCTIONS

Performs confidential secretarial and clerical functions for the Chief of Police and other supervisory personnel; types all administrative material and correspondence including reports, letters, memos, special bulletins, schedules, documents etc.; composes correspondence, reports, statements, memoranda, and other material requiring judgment as to content, accuracy and completeness; attends staff meetings and takes and transcribes minutes.

Assists with budget preparations by organizing budget detail into usable format; operates computer as needed to maintain various financial and accounting records; assists to monitor budget and track expenditures; performs daily maintenance of fiscal records as needed to monitor compliance with budget constraints and allocation.

Prepares departmental purchase orders; receives and codes invoices for payment, encumbers accounts to identify obligated funds, submits invoices to finance department for payment; posts and balances accounts payable ledger; monitors finance reports to verify accuracy with department fiscal records; performs monthly reconciliation of accounts payable records with finance transactions; monitors administrative requirements for special grants and funding programs; apprizes management of budget status.

Collects money from various sources for reimbursable police services, court time, etc.; credits accounts and deposits revenue with city finance department; assures security of funds. Serves as payroll clerk; receives and processes all time sheets and related records; calculates hours worked and overtime; maintains a record of leave accrual and usage; submits time sheets to department of finance.

Assists in the hiring process of new employees; establishes and maintains hiring rosters for all vacant positions; prepare files and records for all new employees; orients employees to department policies and procedures. Maintains department personnel files and records; ensures all needed personnel information is updated in a timely manner; establishes personnel lists with updated information of call numbers, phone numbers, positions, etc. and distributes to department personnel. Maintains department evaluation program; gives notice to supervisors of evaluation schedules; ensures timely completion of performance evaluations, processes results and recommendations for pay adjustments; submits recommendations for proper action to city manager for approval and further processing.

Controls general office purchasing and inventory; monitors office supply needs and replaces as needed; ensures proper supply of uniforms and accessories; orders equipment and supplies according to established procedures; solicits and reviews bids from various vendors and suppliers; performs cost analysis for purchase of office equipment and materials; monitors receiving of goods to ensure proper deliveries.

Operates computer as needed to create, maintain and retrieve various law enforcement statistics, reports and information; maintains various files, documents and records; maintains alpha and numeric files for each file item and updates as needed.

Maintains calendars; schedules meetings and appointments; apprizes supervisors of activity schedules and coordinates with department management. Maintains tracking system for departmental fixed assets; track costs, purchase dates and depreciation; conducts inventory annually to account for status of all fixed assets; monitors status of all operational supplies, documents and forms to ensure adequate supply.

Maintains department law enforcement libraries; receives and catalogues journals, publications, articles, books, and other reference material; shelves or files material and monitors use; updates manuals, duty manual, etc.

Under the general supervision of the Police Department Public Information Officer, coordinates weekday public information efforts, manages the Police Department Facebook and other social

media websites, and works with the Police Chief on public information programs and press releases. May be required to work within the National Incident Management System (N.I.M.S.) as the assigned Public Information Officer on critical police and fire incidents.

Assists the Patrol Captain in supervision of the animal control officers by coordinating time off, arranging community animal control sponsored events, animal licensing assignments, coordination with the records unit on collection of licensing fees, and working on day to day logistical issues.

Serves as the Program Director of the Crime Prevention Through Environmental Design (CPTED). This position advises businesses of exterior design of facilities to aid in the prevention of crime. Additional duties include representing the police department on the Roy City Development Review Committee, advising the Roy City Development office with police concerns on new development projects within Roy City.

Acts as the liaison between the Crossing Guard Supervisor and the Investigations Captain, overseeing recruitment, retention and hiring processes, coordination of crossing guard assignments, and overseeing equipment acquisition.

Oversees and coordinates, along with program Sergeant, the Roy Police Addiction Assisted Recovery Program. Coordinates with associate agencies and providers to develop an addiction recovery guidance program. Works with media, social media and local organizations to provide assistance through publicity, police department interactions, and individual referrals to aid the local citizenry in assisting those suffering addiction to illegal and prescription drugs.

Performs other related duties as assigned.

MINIMUM QUALIFICATIONS

1. Education and Experience:

- A. Graduation from high school with course background in general office practices and procedures; plus one (1) year of specialized training provided through technical or Business College;

AND

- B. Three (3) years of progressively responsible experience performing above or related duties.

OR

- C. An equivalent combination of education and experience.

2. Essential Functions, Knowledge, Skills, and Abilities:

Considerable Knowledge of modern office practices and procedures; grammar, spelling and punctuation; modern filing systems related to alphabetical and numeric files; computerized data base management and program applications; computerized accounting and bookkeeping; administrative procedures; computer software including spreadsheet uses and word processing applications i.e. (Excel, Words, Spillman, **QuickBooks**, Microsoft, Outlook, etc.); interpersonal communication skills.

Considerable Skill in budget management.

Ability to exercise initiative, independent judgment and to act resourcefully under varying conditions; maintain strict confidentiality related to sensitive administrative information; operate computer in utilizing various programs to develop financial and statistical records and narrative compositions and reports; communicate effectively verbally and in writing; establish and maintain effective relationships with fellow employees, elected officials and other agencies of the public; establish and maintain comprehensive records and files.

3. Special Qualifications:

Completion of F.E.M.A. National Information Management System (N.I.M.S.) IS 700 Incident Management Course.

Completion of F.E.M.A. E/L 0388 Advanced Public Information Officer Course at Emmitsburg, MD.

Completion of leadership and supervisory courses.

Completion of addiction assisted recovery training programs.

Completion of an approved Crime Prevention Through Environmental Design (CPTED) course of the Community Policing Program.

Must be able to type 50 wpm.

4. Work Environment:

The work environment is a typical office setting with appropriate climate controls. Tasks require a variety of physical activities involving walking, standing, stooping, sitting, and reaching.

While performing the functions of a Public Information Officer may work in an Incident Management environment, on the scene of various police and fire incidents, exposed to adverse weather and the dangers of critical incident management.

SUMMARY OF COUNCIL ACTION



DATE: June 19, 2019
TO: Matthew D. Andrews, City Manager
FROM: Camille Cook, Budget Officer
RE: Amendments to the FY 2020 Adopted Budget

During the Public Hearing to adopt the Fiscal Year 2020 budget, held on June 18, 2019, the City Council considered public comments to amend the tentative budget to include a 2% salary increase to the Roy City Fire Department. It was noted that this adjustment would exclude the Fire Administration, including the Fire Chief and Deputy Chiefs.

The proposed budget adjustment was presented as a 2% salary increase to correct lower wages for Fire Operations and Captains. The comparable entities were all located within Weber and Davis Counties and of similar size to Roy City Fire Department. Chief Jeff Comeau presented information that Fire Operations personnel are paid on average 6% less than these comparable departments and Fire Captains are paid 9% less on average.

The motion to approve Ordinance 19-7 included an amendment to the FY 2020 budget to increase the Property Tax revenue line item by \$10,000 and increase the Use of Fund Balance Reserves line item by \$40,000 for a total increase to General Fund revenues of \$50,000. This will offset the increase to Fire personnel expenditure budget line items by \$50,000 to cover the proposed cost of the 2% salary correction.

These changes, while not reflected in the approved budget book, will be made in the City's financial system and reflected in the FY 2020 budget line items.